

AGENDA

- A. Call to Order**
- B. Public Hearing: 2026 Truth in Taxation**
 - a. Truth in Taxation
- C. Adjourn**

The City Council will adjourn to a Workshop following the regular meeting.



HOWARD LAKE CITY COUNCIL

WORKSHOP

DECEMBER 8, 2025

WORKSHOP ITEM: Discuss 2026 General Fund Budget & Levy

FROM: Amanda Watson, Finance Director Consultant
Nick Haggemiller, City Administrator

BACKGROUND:

Preliminary Levy 12.56% Increase

- Includes step increases for eligible staff.
- Assumes 4% COLA for non union and 5% increase for union employees, per contract.
- Assumes a 10% health insurance premium increase.
- Includes scheduled increases in public safety (police and fire).
- Includes new debt service payment for the 2025B General Obligation Street Recon Bond.

Major Levy Updates Since Preliminary

- Reduction in Police Department estimated hours, resulting in \$9,749 savings.
- Property insurance decreased by \$4,615, a reduction of 5% overall, the current budget allows for a 2% cushion for any fluctuations in the LMCIT 2026 rates.
- Recalculation of MNPFL for 100% city coverage, resulting in \$4,432 in additional costs.

TOTAL REDUCTIONS SINCE PRELIMINARY: \$9,932 or 0.58% | Overall 11.98% levy increase

Proposed Final Budget Summary:

- Overall Changes
 - o The 2025 tax levy is proposed to increase \$208,532 or 11.98% for 2025.
 - o The 2025 budget includes a COLA to wages of 4% for non-union employees and 2.5% for union workers.
 - o A significant effort has been made to bring the budget in line with actual expenditures.
- General Fund
 - o A balanced General Fund budget is presented.
 - o The General Fund Levy increased by \$164,263 or 11.52% from the prior year (excluding debt service levy).
 - o The debt levy is budgeted directly to the debt service funds.
 - o Capital Allocation was increased by \$50,000 for a total of \$650,000.

- Debt Service
 - o Levy increase for debt service of \$44,269. This is due to the addition of a levy for 2025B General Obligation Street Recon Bond, offset by the removal of the 2019A Villa's debt levy.

General Fund Revenue Key Changes:

- Property Taxes – The general fund tax levy has increased by \$164,263 (excluding debt service levy).
- Intergovernmental – The increase is due to an increase to the police aid revenue.
- Charges for Services – Decrease due to reducing budget for “Other” expenses from \$25k to the historical actual of \$1k. This account is usually used for copies and other miscellaneous expenses.
- Miscellaneous – Decrease due to removal of \$40k budget for “TIF Fund Reimbursement” revenue account. The loan is recognized in a balance sheet account and not treated as revenue.

General Fund Expenditures Key Changes:

- Personal:
 - Implementation of MN Paid Leave to take effect in 2026 increases the general fund budget by \$5,962.
 - Included an additional FT Public Works employee to be split between General, Water, and Sewer funds. This is replacing one PT Public Works position. This increases General fund budget by \$9k including benefits.
 - Assumed no increase in insurance premium prices.
 - Assumed COLA of 4% for non-union employees and 5% for union employees.

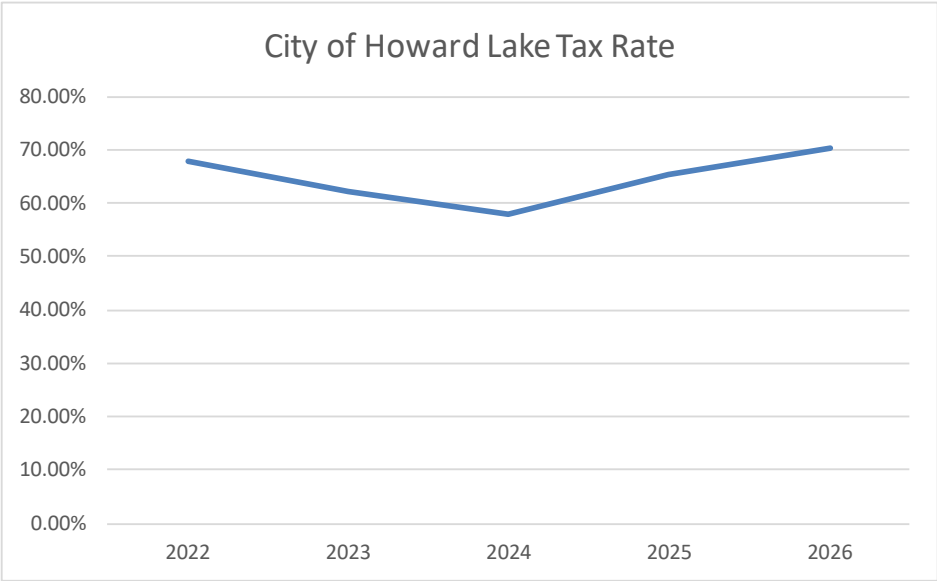
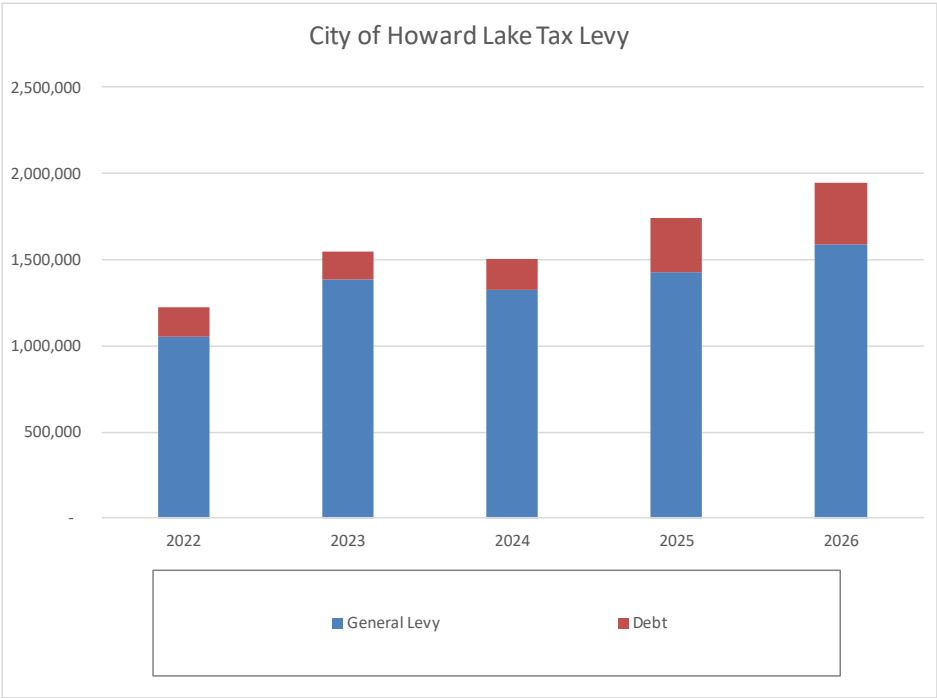
- Key Changes by Department
 - Accountant: Increase due to changes to personnel budget noted above.
 - Assistant City Administrator: Increase due to changes to personnel budget noted above.
 - Professional Services: Increase due to consulting fees expense being increased based on historical actual expenditures. This is largely due to WSB expenditures. We are proposing an increase from \$10k to \$30k. This increase is partially offset by decreasing the budget for other line items such as engineering fees, legal fees, and miscellaneous expenses.
 - Other Unallocated: The increase is due to an overall increase in property insurance.
 - Police: Increase due to changes to personnel budget noted above.
 - Fire: Increase due to increases in personnel budget and various expenditures such as telephone, electric, gas, repairs and maintenance, dues and subscriptions, and capital expenditures.
 - Streets and Highways: This department is seeing the effects of the proposed additional PW employee and additional personnel changes such as COLA. Personnel budget increases account for \$41k of the proposed increase.
 - Parks: The PT Public Works position is currently being coded to the parks department, so we are seeing the reduction of the budget for the removal of that position.
 - Community Center: The decrease is due to a decrease in the utilities to account for the credit for the solar panels at the library. There was also a small decrease in general supplies to align more with actual historical expenditures.
 - Other Financing Uses: Increase of \$50,000 for CIP allocation.
 - Debt Service: Levy increase for debt service of \$44,269. This is due to the addition of a levy for 2025B General Obligation Street Recon Bond, offset by the removal of the 2019A Villa's debt levy.

PRELIMINARY			
YEAR	TAX CAPACITY	LEVY	TAX RATE
2016	\$ 1,076,784	\$ 771,511	71.6%
2017	1,256,636	830,000	66.0%
2018	1,290,000	884,000	68.5%
2019	1,373,846	969,000	70.5%
2020	1,505,006	1,065,459	70.8%
2021	1,615,335	1,167,257	72.3%
2022	1,807,625	1,220,000	67.5%
2023	2,496,215	1,547,653	62.0%
2024	2,589,496	1,500,000	57.9%
2025	2,657,924	1,785,042	67.2%
2026	\$ 2,776,182	\$ 1,958,427	70.5%

PROPOSED FINAL			
YEAR	TAX CAPACITY	LEVY	TAX RATE
2016	\$ 1,076,784	\$ 771,511	71.6%
2017	1,256,636	830,000	66.0%
2018	1,290,000	884,000	68.5%
2019	1,373,846	969,000	70.5%
2020	1,505,006	1,065,459	70.8%
2021	1,615,335	1,167,257	72.3%
2022	1,807,625	1,220,000	67.5%
2023	2,496,215	1,547,653	62.0%
2024	2,589,496	1,500,000	57.9%
2025	2,645,438	1,750,000	66.2%
2026	\$ 2,776,182	\$ 1,948,495	70.2%

PRELIMINARY LEVY SEPTEMBER	
CERTIFIED LEVY	
2025 GF LEVY	\$ 1,425,934
2025 DEBT SERVICE LEVY	314,029
2025 TOTAL	\$ 1,739,963
2026 GF LEVY	\$ 1,600,129
2026 DEBT SERVICE LEVY	\$ 358,298
2026 TOTAL	\$ 1,958,427
PERCENTAGE CHANGE	12.56%

PROPOSED FINAL LEVY DECEMBER	
CERTIFIED LEVY	
2025 GF LEVY	\$ 1,425,934
2025 DEBT SERVICE LEVY	314,029
2025 TOTAL	\$ 1,739,963
2026 GF LEVY	\$ 1,590,197
2026 DEBT SERVICE LEVY	358,298
2026 TOTAL	\$ 1,948,495
PERCENTAGE CHANGE	11.98%



BASED ON COUNTY ESTIMATES

	2025 Levy	Proposed 2026 Levy	Increase (Decrease) from 2025	Percent Change from 2025
General Levy	\$ 1,425,934	\$ 1,590,197	\$ 164,263	11.52%
2010A BONDS	-	-	-	0%
2018A BONDS	72,080	76,028	3,948	5.48%
2019A VILLAS	22,918	-	(22,918)	-100.00%
2023A GO Equipment	52,031	51,832	(199)	-0.38%
2024B EDA Library	167,000	167,000	-	0%
2025B GO Street Recor	-	63,438	63,438	100.00%
Total	\$ 1,739,963	\$ 1,948,495	\$ 208,532	11.98%
Tax Capacity	\$ 2,657,924	\$ 2,776,182	\$ 118,258	4.45%
City Tax Rate*	65.46%	70.19%	4.72%	

**The City's Payable 2026 Tax Rate has been estimated based on preliminary information received from Wright County Assessor's Office and the net tax capacity is subject to change.*

Property Type	Market Value	2025 Taxable Market Value	2026 Taxable Market Value	2025 Taxes Payable	2026 Taxes Payable	Increase (Decrease) in Property Taxes
Residential	\$ 100,000	\$ 62,500	\$ 62,500	\$ 409	\$ 439	\$ 30
Residential	200,000	171,500	171,500	1,123	1,204	81
Residential	300,000	280,500	280,500	1,836	1,969	132
Residential	400,000	389,500	389,500	2,550	2,734	184
Commercial	500,000	500,000	500,000	6,055	6,492	437

Note: no change in market value has been assumed

BASED ON TIF DECERTIFICATION ESTIMATE

	2025 Levy	Proposed 2026 Levy	Increase (Decrease) from 2025	Percent Change from 2025
General Levy	\$ 1,425,934	\$ 1,590,197	\$ 164,263	11.52%
2010A BONDS	\$ -	\$ -	\$ -	0%
2018A BONDS	\$ 72,080	\$ 76,028	\$ 3,948	5.48%
2019A VILLAS	\$ 22,918	\$ -	\$ (22,918)	-100.00%
2023A GO Equipment	\$ 52,031	\$ 51,832	\$ (199)	-0.38%
2024B EDA Library	\$ 167,000	\$ 167,000	\$ -	0%
2025B GO Street Recon	\$ -	\$ 63,438	\$ 63,438	100.00%
Total	\$ 1,739,963	\$ 1,948,495	\$ 208,532	11.98%
Tax Capacity without TIF Decertifications	\$ 2,657,924	\$ 2,776,182	\$ 118,258	4.45%
Tax Increment Fund Decertifications				
Forsman District	-	215,311.00		
Midwest Motion	-	27,075.00		
Tax Capacity with TIF Decertifications	\$ 2,657,924	\$ 3,018,568	\$ 360,644	13.57%
City Tax Rate*	65.46%	64.55%	-0.91%	

**The City's Payable 2026 Tax Rate has been estimated based on preliminary information received from Wright County Assessor's Office and the net tax capacity is subject to change.*

Property Type	Market Value	2025 Taxable Market Value	2026 Taxable Market Value	2025 Taxes Payable	2026 Taxes Payable	Increase (Decrease) in Property Taxes
Residential	\$ 100,000	\$ 62,500	\$ 62,500	\$ 409	\$ 403	\$ (6)
Residential	200,000	171,500	171,500	1,123	1,107	(16)
Residential	300,000	280,500	280,500	1,836	1,811	(26)
Residential	400,000	389,500	389,500	2,550	2,514	(36)
Commercial	500,000	500,000	500,000	6,055	5,971	(84)

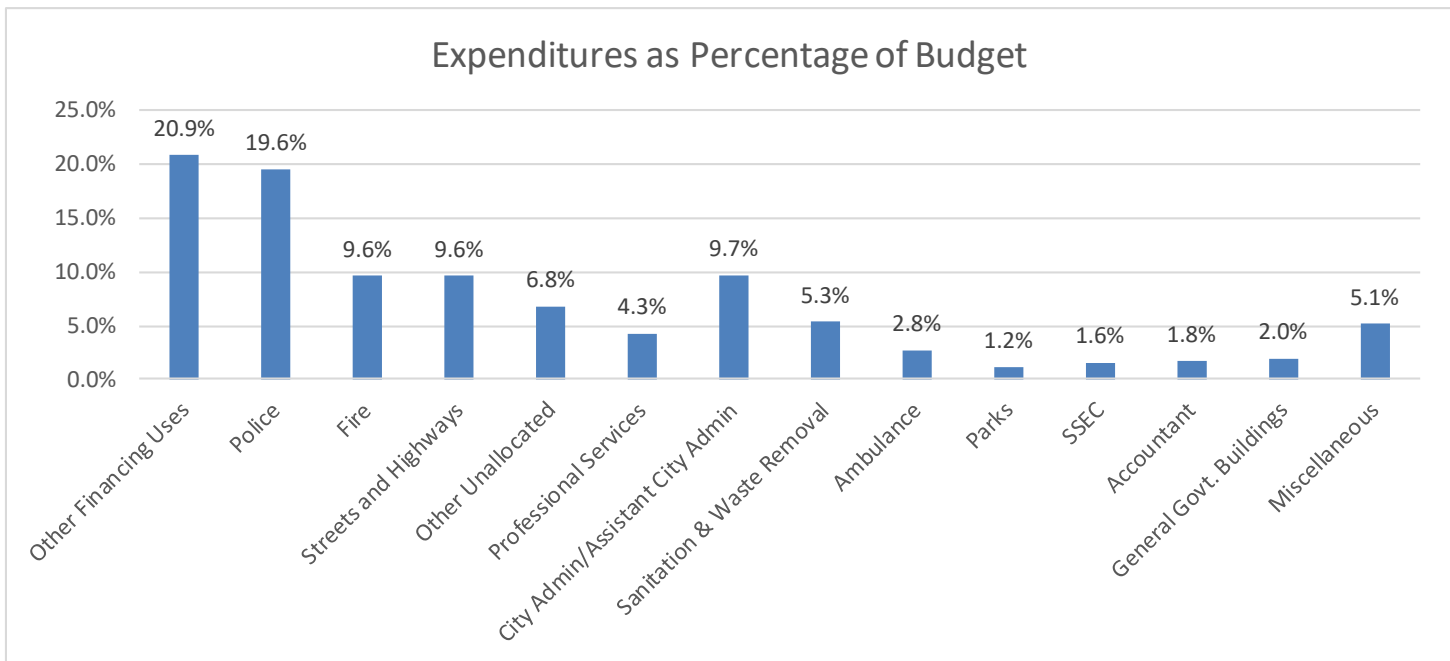
Note: no change in market value has been assumed

General Fund Revenues and Expenditures Budget:

	Actual 2023	Actual 2024	YTD 11/31/2025	Budget 2025	Budget 2026	Amount Change	Percent Change
Revenues							
Property taxes	\$ 1,214,816	\$ 1,321,977	\$ 747,936	\$ 1,425,934	\$ 1,590,197	\$ 164,263	12%
Other taxes	-	-	-	-	-	-	0%
Licenses and permits	96,020	123,996	62,970	95,500	95,700	200	0%
Intergovernmental	810,259	835,036	447,394	809,329	821,705	12,376	2%
Charges for services	351,850	327,825	338,154	433,000	413,500	(19,500)	-5%
Fines and forfeitures	100	4,195	-	1,400	4,000	2,600	186%
Interest earnings	(122,995)	56,519	40,439	27,500	25,000	(2,500)	-9%
Insurance	34,633	14,255	7,092	20,000	20,000	-	0%
Special Assessments	4,735	5,574	4,745	5,000	5,000	-	0%
Miscellaneous	102,448	21,607	67,100	166,569	125,649	(40,920)	-25%
Other financing sources	7,186	367,423	-	30,000	30,000	-	0%
Total Revenues	\$ 2,499,051	\$ 3,078,406	\$ 1,715,830	\$ 3,014,232	\$ 3,130,751	\$ 116,519	4%

	Actual 2023	Actual 2024	YTD 11/31/2025	Budget 2025	Budget 2026	Amount Change	Percent Change
Expenditures							
Mayor and Council	\$ 30,614	\$ 36,462	\$ 38,835	\$ 30,816	\$ 33,825	\$ 3,009	10%
Accountant	79,700	57,209	39,273	49,215	54,801	5,586	11%
General Govt. Buildings	61,670	79,803	78,274	63,658	61,168	(2,490)	-4%
Assistant City Administrator	115,294	111,409	107,797	118,136	128,643	10,507	9%
City Administrator	177,697	164,794	151,149	174,390	174,122	(268)	0%
Professional Services	128,486	127,880	182,322	128,800	133,800	5,000	4%
Planning and Bldg Inspection	52,556	55,538	48,531	54,600	54,600	-	0%
Other Unallocated	280,519	205,085	161,774	204,722	211,805	7,083	3%
Police	511,685	633,361	523,432	608,600	612,581	3,981	1%
Fire	277,296	254,700	204,374	286,386	300,943	14,557	5%
Civil Defense	850	1,400	2,825	2,750	3,251	501	18%
Ambulance	77,145	39,205	37,690	83,507	86,339	2,832	3%
Other	568	-	-	-	-	-	0%
Streets and Highways	426,144	490,866	217,533	257,447	300,391	42,944	17%
Sanitation & Waste Removal	183,251	191,792	180,764	167,000	167,000	-	0%
Parks	55,904	42,394	46,903	58,594	37,300	(21,294)	-36%
Community Center	17,749	13,469	17,932	30,500	24,000	(6,500)	-21%
Summer Recreation	3,811	3,528	2,638	-	-	-	0%
Skating Rink	501	424	417	-	450	450	0%
SSEC	57,036	43,726	40,733	47,111	50,982	3,871	8%
Construction/Develop	453,690	-	-	-	-	-	0%
Royalty	-	-	44	-	-	-	0%
Community Events	6,020	3,060	4,193	8,500	7,750	(750)	-9%
Library	-	-	7,875	-	-	-	0%
Cable	8,102	5,299	6,449	7,000	8,000	1,000	14%
Cemetery	10,850	10,000	10,000	10,000	10,000	-	0%
Information Technology	4,600	2,623	27,022	9,000	9,000	-	0%
Other Financing Uses	-	1,004,770	-	600,000	650,000	50,000	8%
General Public Works	-	8,700	-	13,500	10,000	(3,500)	-26%
Wellness Program	-	500	-	-	-	-	0%
Total Expenditures	\$ 3,021,738	\$ 3,587,995	\$ 2,138,780	\$ 3,014,232	\$ 3,130,751	\$ 116,519	4%

General Fund Expenditures	
General Operational Budget	\$ 3,130,751
Total	\$ 3,130,751
General Fund Debt Service	
2024A Library Construction	\$ 167,000
2023A G.O. Equipment	\$ 51,832
2019A Villas	\$ -
2018A Series (HCH)	\$ 76,028
2025B GO Street Recon	\$ 63,438
Total	\$ 358,298
General Fund Revenues	
LGA	\$ 690,629
Other Revenues	\$ 849,925
Taxes	\$ 1,590,197
Total	\$ 3,130,751
TOTAL EXPENDITURES & REVENUES	
Total Expenditures	\$ 3,130,751
Total Revenues	\$ 3,130,751
Budget (over)under	\$ -



Summary Budgets for All Other Budgeted Funds

	Actual 2023	Actual 2024	YTD 11/30/2025	Budget 2025	Budget 2026
602 - WATER ENTERPRISE FUND					
Revenues	\$ 895,270	\$ 1,324,848	\$ 730,600	\$ 875,250	\$ 900,250
Expenses	507,248	994,797	534,676	573,304	633,267
Net Revenue Over (Under) Expenses	\$ 388,022	\$ 330,051	\$ 195,924	\$ 301,946	\$ 266,983
603 - SEWER ENTERPRISE FUND					
Revenues	\$ 1,760,333	\$ 1,572,963	\$ 1,732,256	\$ 1,730,000	\$ 1,730,000
Expenses	1,176,723	1,418,654	826,406	1,011,099	1,045,092
Net Revenue Over (Under) Expenses	\$ 583,610	\$ 154,309	\$ 905,849	\$ 718,901	\$ 684,908
610 - MUNICIPAL LIQUOR					
Revenues	\$1,124,953	\$1,246,458	\$966,313	\$1,269,750	\$1,252,250
Expenses	1,084,148	1,193,841	959,855	1,217,585	1,093,760
Net Revenue Over (Under) Expenses	\$ 40,805	\$ 52,617	\$ 6,459	\$ 52,165	\$ 158,490

DECISION MAKING METRICS:

FINANCIAL:

LEGAL:

STRATEGIC PLAN:

COUNCIL ACTION REQUESTED:

ATTACHMENTS:

- Revenue Budget Report
- Expenditures Budget Report

**City of Howard Lake
Resolution No. 2025-**

Resolution approving 2026 proposed general fund budget and final property tax levy.

WHEREAS, the City of Howard Lake is required by State law to approve a resolution setting forth an annual tax levy to the Wright County Auditor; and

WHEREAS, Minnesota State Statutes require that all local units of government formally adopt a final tax levy for the preceding fiscal year on or before December 26, 2025;

WHEREAS, the City of Howard Lake held the Truth in Taxation public hearing on December 8, 2025 at 6:00 P.M.;

WHEREAS, the City of Howard Lake will submit the final budget certification to Wright County by December 31, 2025;

NOW THEREFORE BE IT RESOLVED by the City Council of the City of Howard Lake, that the Final 2026 General Fund budget shall be as follows:

	<u>Budget 2026</u>
Revenues	
Property taxes	1,590,197
Licenses and permits	95,700
Intergovernmental	821,705
Charges for services	413,500
Fines and forfeitures	4,000
Interest earnings	25,000
Insurance	20,000
Special Assessments	5,000
Miscellaneous	125,649
Other financing sources	30,000
Total Revenues	<u><u>\$3,130,751</u></u>

Expenditures

Mayor and Council	33,825
Accountant	54,801
General Govt. Buildings	61,168
Assistant City Administrator	128,643
City Administrator	174,122
Professional Services	133,800
Planning and Bldg Inspection	54,600
Other Unallocated	211,805
Police	612,581
Fire	300,943
Civil Defense	3,251
Ambulance	86,339
Streets and Highways	300,391
Sanitation & Waste Removal	167,000
Parks	37,300
Community Center	24,000
Skating Rink	450
SSEC	50,982
Community Events	7,750
Cable	8,000
Cemetery	10,000
Information Technology	9,000
Other Financing Uses	650,000
General Public Works	10,000

Total Expenditures \$ 3,130,751

BE IT FURTHER RESOLVED that the City Council of the City of Howard Lake, Wright County, Minnesota, that the following sums of money be levied for collection in 2026 upon the taxable property in said City of Howard Lake for the following purposes:

	Proposed 2026 Levy
	<hr/>
General Levy	\$ 1,590,197
2018A BONDS	\$ 76,028
2019A VILLAS	\$ -
2023A GO Equipment	\$ 51,832
2024B EDA Library	\$ 167,000
2025B GO Street Recon	\$ 63,438
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Total	\$ 1,948,495
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BE IT FURTHER RESOLVED that the 2018A GO Tax Abatement Bonds are hereby adjusted from the schedule amount of \$31,028 to \$76,028 to include the tax abatement portion of the levy;

BE IT FURTHER RESOLVED that the 2019A GO Tax Increment Bonds are hereby adjusted from the schedule amount of \$42,578 to \$0 as the difference will be covered by either a transfer from excess cash on hand in the 537 HL Villas Fund or Fund 391 2010A Bond;

BE IT FURTHER RESOLVED that the City Clerk is hereby authorized and directed to transmit this information to the County Auditor of Wright County, Minnesota and the Minnesota Department of Revenue, if applicable, in the format requested as required by law.

Adopted by the Howard Lake City Council on December 8, 2025.

Attest: _____
City Clerk

Mayor

CITY OF HOWARD LAKE
Budget Report Revenues - ABDO

Account Descr	2023 Amt	2024 Amt	2025 YTD Amt	2025 Budget	2026 Budget
100 GENERAL FUND					
311 TAXES					
R 100-311-3100 TAXES	\$1,214,816.36	\$1,321,977.27	\$747,936.43	\$1,425,934.00	\$1,590,197.00
311 TAXES	\$1,214,816.36	\$1,321,977.27	\$747,936.43	\$1,425,934.00	\$1,590,197.00
312 TAXES - MOBILE HOME					
R 100-312-3100 TAXES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
312 TAXES - MOBILE HOME	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
313 TAX INCREMENTS					
R 100-313-3100 TAXES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
313 TAX INCREMENTS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
321 3.2 BEER LICENSE					
R 100-321-3200 LICENSES AND PERMITS	\$200.00	\$0.00	\$0.00	\$250.00	\$250.00
321 3.2 BEER LICENSE	\$200.00	\$0.00	\$0.00	\$250.00	\$250.00
322 ANIMAL LICENSES					
R 100-322-3200 LICENSES AND PERMITS	\$460.00	\$210.00	\$180.00	\$500.00	\$500.00
322 ANIMAL LICENSES	\$460.00	\$210.00	\$180.00	\$500.00	\$500.00
323 LIQUOR LICENSES					
R 100-323-3200 LICENSES AND PERMITS	\$9,050.00	\$7,000.00	\$200.00	\$7,000.00	\$7,000.00
323 LIQUOR LICENSES	\$9,050.00	\$7,000.00	\$200.00	\$7,000.00	\$7,000.00
324 BOWLING ALLEY LICENSES					
R 100-324-3200 LICENSES AND PERMITS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
324 BOWLING ALLEY LICENSES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
325 ELECTRONIC GAMES LICENSES					
R 100-325-3200 LICENSES AND PERMITS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
325 ELECTRONIC GAMES LICENSES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
326 TOBACCO LICENSES					
R 100-326-3200 LICENSES AND PERMITS	\$100.00	\$150.00	\$0.00	\$250.00	\$250.00
326 TOBACCO LICENSES	\$100.00	\$150.00	\$0.00	\$250.00	\$250.00
327 BUILDING PERMITS/P & Z FEES					
R 100-327-3200 LICENSES AND PERMITS	\$83,999.69	\$115,750.76	\$58,888.45	\$85,000.00	\$85,000.00



CITY OF HOWARD LAKE
Budget Report Revenues - ABDO

Account Descr	2023 Amt	2024 Amt	2025 YTD Amt	2025 Budget	2026 Budget
327 BUILDING PERMITS/P & Z FEES	\$83,999.69	\$115,750.76	\$58,888.45	\$85,000.00	\$85,000.00
328 PEDDLER S LICENSE					
R 100-328-3200 LICENSES AND PERMITS	\$1,195.00	\$185.00	\$2,610.08	\$500.00	\$700.00
328 PEDDLER S LICENSE	\$1,195.00	\$185.00	\$2,610.08	\$500.00	\$700.00
329 FIREWORKS LICENSE					
R 100-329-3200 LICENSES AND PERMITS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
329 FIREWORKS LICENSE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
330 FIRE CONTRACTS					
R 100-330-3300 INTERGOVERNMENTAL REVENUE	\$109,196.59	\$0.00	\$0.00	\$150,000.00	\$150,000.00
R 100-330-3400 CHARGES FOR SERVICES	\$0.00	\$121,516.00	\$79,235.50	\$0.00	\$0.00
330 FIRE CONTRACTS	\$109,196.59	\$121,516.00	\$79,235.50	\$150,000.00	\$150,000.00
331 LOCAL GOVERNMENT AID					
R 100-331-3300 INTERGOVERNMENTAL REVENUE	\$623,783.00	\$689,047.00	\$344,855.50	\$689,711.00	\$690,629.00
331 LOCAL GOVERNMENT AID	\$623,783.00	\$689,047.00	\$344,855.50	\$689,711.00	\$690,629.00
332 STATE/FEDERAL GRANTS					
R 100-332-3300 INTERGOVERNMENTAL REVENUE	\$17,856.00	\$0.00	\$0.00	\$0.00	\$0.00
332 STATE/FEDERAL GRANTS	\$17,856.00	\$0.00	\$0.00	\$0.00	\$0.00
333 HACA					
R 100-333-3300 INTERGOVERNMENTAL REVENUE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
333 HACA	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
334 POLICE AID					
R 100-334-3300 INTERGOVERNMENTAL REVENUE	\$33,284.75	\$45,944.63	\$47,542.12	\$30,000.00	\$40,000.00
334 POLICE AID	\$33,284.75	\$45,944.63	\$47,542.12	\$30,000.00	\$40,000.00
335 FIRE RELIEF AID					
R 100-335-3300 INTERGOVERNMENTAL REVENUE	\$29,770.27	\$34,870.95	\$43,586.15	\$30,000.00	\$40,000.00
335 FIRE RELIEF AID	\$29,770.27	\$34,870.95	\$43,586.15	\$30,000.00	\$40,000.00
336 INTERGOVERNMENTAL REVENUE					
R 100-336-3300 INTERGOVERNMENTAL REVENUE	\$3,402.92	\$19,897.70	\$550.58	\$15,000.00	\$15,000.00
R 100-336-3600 MISCELLANEOUS	\$2,470.31	\$290.70	\$0.00	\$5,000.00	\$2,500.00
336 INTERGOVERNMENTAL REVENUE	\$5,873.23	\$20,188.40	\$550.58	\$20,000.00	\$17,500.00



CITY OF HOWARD LAKE
Budget Report Revenues - ABDO

Account Descr	2023 Amt	2024 Amt	2025 YTD Amt	2025 Budget	2026 Budget
337 EQUALIZATION AID					
R 100-337-3300 INTERGOVERNMENTAL REVENUE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
337 EQUALIZATION AID	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
338 MOBILE HOME TAX					
R 100-338-3100 TAXES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
R 100-338-3300 INTERGOVERNMENTAL REVENUE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
338 MOBILE HOME TAX	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
339 OTHER					
R 100-339-3300 INTERGOVERNMENTAL REVENUE	\$102,162.12	\$8,857.36	\$0.00	\$0.00	\$0.00
339 OTHER	\$102,162.12	\$8,857.36	\$0.00	\$0.00	\$0.00
340 STATE AID - STREETS					
R 100-340-3300 INTERGOVERNMENTAL REVENUE	\$0.00	\$33,538.00	\$10,859.50	\$44,618.00	\$36,076.00
340 STATE AID - STREETS	\$0.00	\$33,538.00	\$10,859.50	\$44,618.00	\$36,076.00
341 RENT					
R 100-341-3300 INTERGOVERNMENTAL REVENUE	\$0.00	\$2,880.00	\$0.00	\$0.00	\$0.00
R 100-341-3400 CHARGES FOR SERVICES	\$0.00	\$0.00	\$145.00	\$0.00	\$500.00
341 RENT	\$0.00	\$2,880.00	\$145.00	\$0.00	\$500.00
342 RECYCLING					
R 100-342-3300 INTERGOVERNMENTAL REVENUE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
R 100-342-3400 CHARGES FOR SERVICES	\$32,268.51	\$28,526.70	\$25,983.14	\$32,000.00	\$32,000.00
342 RECYCLING	\$32,268.51	\$28,526.70	\$25,983.14	\$32,000.00	\$32,000.00
343 REFUSE SERVICES					
R 100-343-3400 CHARGES FOR SERVICES	\$141,116.11	\$116,836.31	\$128,009.51	\$140,000.00	\$140,000.00
343 REFUSE SERVICES	\$141,116.11	\$116,836.31	\$128,009.51	\$140,000.00	\$140,000.00
344 PARK FEES					
R 100-344-3400 CHARGES FOR SERVICES	\$360.00	\$750.00	\$595.00	\$1,000.00	\$1,000.00
344 PARK FEES	\$360.00	\$750.00	\$595.00	\$1,000.00	\$1,000.00
345 COMMUNITY CENTER FEES					
R 100-345-3400 CHARGES FOR SERVICES	\$1,425.00	\$1,725.00	\$765.00	\$1,500.00	\$1,500.00
345 COMMUNITY CENTER FEES	\$1,425.00	\$1,725.00	\$765.00	\$1,500.00	\$1,500.00



CITY OF HOWARD LAKE
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Account Descr	2023 Amt	2024 Amt	2025 YTD Amt	2025 Budget	2026 Budget
346 RECREATION FEES					
R 100-346-3400 CHARGES FOR SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
346 RECREATION FEES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
347 POLICE DEPT					
R 100-347-3400 CHARGES FOR SERVICES	\$43,741.13	\$25,070.50	\$68,474.08	\$50,000.00	\$50,000.00
R 100-347-3500 FINES AND FORFEITS	\$0.00	\$4,111.07	\$0.00	\$0.00	\$2,500.00
347 POLICE DEPT	\$43,741.13	\$29,181.57	\$68,474.08	\$50,000.00	\$52,500.00
348 ASSESSMENT SEARCH FEES					
R 100-348-3400 CHARGES FOR SERVICES	\$2,325.00	\$2,500.00	\$1,540.00	\$2,500.00	\$2,500.00
348 ASSESSMENT SEARCH FEES	\$2,325.00	\$2,500.00	\$1,540.00	\$2,500.00	\$2,500.00
349 OTHER					
R 100-349-3400 CHARGES FOR SERVICES	\$122.50	\$331.50	\$18.73	\$25,000.00	\$1,000.00
R 100-349-7250 OPERATING TRNSFR IN	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
349 OTHER	\$122.50	\$331.50	\$18.73	\$25,000.00	\$1,000.00
351 FINES - POLICE DEPARTMENT					
R 100-351-3500 FINES AND FORFEITS	\$75.00	\$50.00	\$0.00	\$50.00	\$100.00
351 FINES - POLICE DEPARTMENT	\$75.00	\$50.00	\$0.00	\$50.00	\$100.00
352 FINES - CITY					
R 100-352-3500 FINES AND FORFEITS	\$25.00	\$0.00	\$0.00	\$100.00	\$100.00
352 FINES - CITY	\$25.00	\$0.00	\$0.00	\$100.00	\$100.00
353 FORFEITURES					
R 100-353-3500 FINES AND FORFEITS	\$0.00	\$0.00	\$0.00	\$1,000.00	\$1,000.00
353 FORFEITURES	\$0.00	\$0.00	\$0.00	\$1,000.00	\$1,000.00
354 FINES - ADMINISTRATIVE					
R 100-354-3500 FINES AND FORFEITS	\$0.00	\$34.00	\$0.00	\$0.00	\$50.00
354 FINES - ADMINISTRATIVE	\$0.00	\$34.00	\$0.00	\$0.00	\$50.00
355 PUBLIC NUISANCE					
R 100-355-3500 FINES AND FORFEITS	\$0.00	\$0.00	\$0.00	\$250.00	\$250.00
355 PUBLIC NUISANCE	\$0.00	\$0.00	\$0.00	\$250.00	\$250.00
360 COMMUNITY SIGN					



CITY OF HOWARD LAKE
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Account Descr	2023 Amt	2024 Amt	2025 YTD Amt	2025 Budget	2026 Budget
R 100-360-3600 MISCELLANEOUS	\$0.00	\$0.06	\$0.00	\$0.00	\$0.00
360 COMMUNITY SIGN	\$0.00	\$0.06	\$0.00	\$0.00	\$0.00
361 DONATIONS RECEIVED					
R 100-361-3600 MISCELLANEOUS	\$39,100.00	\$6,000.00	\$0.00	\$25,000.00	\$20,000.00
361 DONATIONS RECEIVED	\$39,100.00	\$6,000.00	\$0.00	\$25,000.00	\$20,000.00
362 INTEREST - INVESTMENTS					
R 100-362-3600 MISCELLANEOUS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
R 100-362-3625 INTEREST INCOME	-\$126,043.03	\$56,518.74	\$40,438.95	\$25,000.00	\$25,000.00
362 INTEREST - INVESTMENTS	-\$126,043.03	\$56,518.74	\$40,438.95	\$25,000.00	\$25,000.00
363 INTEREST - CHECKING					
R 100-363-3600 MISCELLANEOUS	\$3,047.71	\$0.00	\$0.00	\$2,500.00	\$0.00
363 INTEREST - CHECKING	\$3,047.71	\$0.00	\$0.00	\$2,500.00	\$0.00
364 REIMBURSEMENTS					
R 100-364-3600 MISCELLANEOUS	\$500.00	\$150.00	\$0.00	\$500.00	\$500.00
364 REIMBURSEMENTS	\$500.00	\$150.00	\$0.00	\$500.00	\$500.00
365 CABLE					
R 100-365-3600 MISCELLANEOUS	\$8,583.08	\$6,025.97	\$7,060.03	\$10,000.00	\$8,000.00
365 CABLE	\$8,583.08	\$6,025.97	\$7,060.03	\$10,000.00	\$8,000.00
366 INSURANCE CLAIMS/REIMB					
R 100-366-3600 MISCELLANEOUS	\$31,459.40	\$7,539.61	\$1,500.00	\$20,000.00	\$20,000.00
R 100-366-3650 INSURANCE	\$3,174.00	\$6,715.00	\$5,592.00	\$0.00	\$0.00
366 INSURANCE CLAIMS/REIMB	\$34,633.40	\$14,254.61	\$7,092.00	\$20,000.00	\$20,000.00
367 AMBULANCE					
R 100-367-3600 MISCELLANEOUS	\$43,797.23	\$0.00	\$33,525.00	\$78,069.00	\$85,899.00
367 AMBULANCE	\$43,797.23	\$0.00	\$33,525.00	\$78,069.00	\$85,899.00
368 STORM WATER UTILITY FEE					
R 100-368-3600 MISCELLANEOUS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
368 STORM WATER UTILITY FEE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
369 OTHER					
R 100-369-3600 MISCELLANEOUS	\$769.23	\$295.05	\$0.00	\$0.00	\$500.00



CITY OF HOWARD LAKE
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Account Descr	2023 Amt	2024 Amt	2025 YTD Amt	2025 Budget	2026 Budget
369 OTHER	\$769.23	\$295.05	\$0.00	\$0.00	\$500.00
370 TIF FUND LOAN REIMB					
R 100-370-3600 MISCELLANEOUS	\$0.00	\$0.00	\$0.00	\$40,000.00	\$0.00
370 TIF FUND LOAN REIMB	\$0.00	\$0.00	\$0.00	\$40,000.00	\$0.00
371 SPECIAL ASSESSMENTS					
R 100-371-3700 SPECIAL ASSESSMENTS	\$4,734.86	\$5,574.29	\$4,745.13	\$5,000.00	\$5,000.00
371 SPECIAL ASSESSMENTS	\$4,734.86	\$5,574.29	\$4,745.13	\$5,000.00	\$5,000.00
372 PRINCIPAL/INTEREST					
R 100-372-3700 SPECIAL ASSESSMENTS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
372 PRINCIPAL/INTEREST	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
373 INTEREST-SPECIAL ASSESSMENTS					
R 100-373-3700 SPECIAL ASSESSMENTS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
373 INTEREST-SPECIAL ASSESSMENTS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
391 SALE OF FIXED ASSESTS					
R 100-391-3900 OTHER FINANCING SOURCES	\$0.00	\$9,168.00	\$0.00	\$0.00	\$0.00
391 SALE OF FIXED ASSESTS	\$0.00	\$9,168.00	\$0.00	\$0.00	\$0.00
392 OPERATING TRANSFERS IN					
R 100-392-3900 OTHER FINANCING SOURCES	\$7,185.62	\$358,254.79	\$0.00	\$30,000.00	\$30,000.00
392 OPERATING TRANSFERS IN	\$7,185.62	\$358,254.79	\$0.00	\$30,000.00	\$30,000.00
393 PROCEEDS FROM DEBT ISSUANCE					
R 100-393-3900 OTHER FINANCING SOURCES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
393 PROCEEDS FROM DEBT ISSUANCE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
395 SALE OF INVESTMENTS					
R 100-395-3900 OTHER FINANCING SOURCES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
395 SALE OF INVESTMENTS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
396 GAIN ON SALE OF FIXED ASSETS					
R 100-396-9999 ADJUSTMENTS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
396 GAIN ON SALE OF FIXED ASSETS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
397 GRANT REVENUE					
R 100-397-3900 OTHER FINANCING SOURCES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00



CITY OF HOWARD LAKE
Budget Report Revenues - ABDO

Account Descr	2023 Amt	2024 Amt	2025 YTD Amt	2025 Budget	2026 Budget
397 GRANT REVENUE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
421 POLICE					
R 100-421-3600 MISCELLANEOUS	\$0.00	\$0.00	\$250.00	\$0.00	\$250.00
421 POLICE	\$0.00	\$0.00	\$250.00	\$0.00	\$250.00
422 FIRE					
R 100-422-3400 CHARGES FOR SERVICES	\$0.00	\$0.00	\$12,186.00	\$0.00	\$0.00
422 FIRE	\$0.00	\$0.00	\$12,186.00	\$0.00	\$0.00
451 PARKS					
R 100-451-3620 DONATIONS	\$0.00	\$0.00	\$22,000.00	\$0.00	\$0.00
451 PARKS	\$0.00	\$0.00	\$22,000.00	\$0.00	\$0.00
460 SSEC					
R 100-460-3400 CHARGES FOR SERVICES	\$19,225.00	\$18,325.00	\$9,676.65	\$25,000.00	\$25,000.00
460 SSEC	\$19,225.00	\$18,325.00	\$9,676.65	\$25,000.00	\$25,000.00
465 SSEC DAMAGE DEPOSIT					
R 100-465-3400 CHARGES FOR SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
465 SSEC DAMAGE DEPOSIT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
466 FARMERS MARKET					
R 100-466-3600 MISCELLANEOUS	\$2,508.00	\$1,075.00	\$1,495.00	\$3,000.00	\$3,000.00
466 FARMERS MARKET	\$2,508.00	\$1,075.00	\$1,495.00	\$3,000.00	\$3,000.00
491 OTHER FINANCING USES					
R 100-491-7200 OPERATING TRNSFR OUT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
R 100-491-7260 PRIOR PERIOD ADJUSTMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
491 OTHER FINANCING USES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
600 REIMB-ENGINEERING FEES					
R 100-600-3600 MISCELLANEOUS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
600 REIMB-ENGINEERING FEES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
603 ESCROWS					
R 100-603-3600 MISCELLANEOUS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
603 ESCROWS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
604 TZD					



CITY OF HOWARD LAKE
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Account Descr	2023 Amt	2024 Amt	2025 YTD Amt	2025 Budget	2026 Budget
R 100-604-3300 INTERGOVERNMENTAL REVENUE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
604 TZD	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
606 NIGHT CAP - PD					
R 100-606-3300 INTERGOVERNMENTAL REVENUE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
606 NIGHT CAP - PD	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
608 DIVERSION CLASSES					
R 100-608-3400 CHARGES FOR SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
608 DIVERSION CLASSES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
612 DESIGN PROGRAM					
R 100-612-3600 MISCELLANEOUS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
612 DESIGN PROGRAM	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
613 FIRE DEPT REIMBURSEMENTS					
R 100-613-3600 MISCELLANEOUS	\$4,720.00	\$7,770.00	\$2,770.00	\$5,000.00	\$5,000.00
613 FIRE DEPT REIMBURSEMENTS	\$4,720.00	\$7,770.00	\$2,770.00	\$5,000.00	\$5,000.00
617 SPECIAL VEHICLE PERMIT					
R 100-617-3200 LICENSES AND PERMITS	\$1,015.00	\$700.00	\$1,091.00	\$2,000.00	\$2,000.00
617 SPECIAL VEHICLE PERMIT	\$1,015.00	\$700.00	\$1,091.00	\$2,000.00	\$2,000.00
618 SSEC SECURITY - HLPD					
R 100-618-3400 CHARGES FOR SERVICES	\$2,070.00	\$12,243.65	\$11,525.00	\$6,000.00	\$10,000.00
618 SSEC SECURITY - HLPD	\$2,070.00	\$12,243.65	\$11,525.00	\$6,000.00	\$10,000.00
999 PRIOR PERIOD ADJUSTMENT					
R 100-999-9999 ADJUSTMENTS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
999 PRIOR PERIOD ADJUSTMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
100 GENERAL FUND	\$2,499,051.36	\$3,078,405.61	\$1,715,829.53	\$3,014,232.00	\$3,130,751.00
202 AMBULANCE FUND					
339 OTHER					
R 202-339-3300 INTERGOVERNMENTAL REVENUE	\$13,932.55	\$71,719.64	\$0.00	\$120,000.00	\$20,000.00
R 202-339-3400 CHARGES FOR SERVICES	\$111,763.46	\$111,274.70	\$90,612.90	\$0.00	\$120,000.00
339 OTHER	\$125,696.01	\$182,994.34	\$90,612.90	\$120,000.00	\$140,000.00
356 OTHER					



CITY OF HOWARD LAKE
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Account Descr	2023 Amt	2024 Amt	2025 YTD Amt	2025 Budget	2026 Budget
R 202-356-3400 CHARGES FOR SERVICES	\$0.00	\$0.00	\$7,423.08	\$500.00	\$10,000.00
356 OTHER	\$0.00	\$0.00	\$7,423.08	\$500.00	\$10,000.00
362 INTEREST - INVESTMENTS					
R 202-362-3625 INTEREST INCOME	\$0.00	\$15,320.67	\$285.70	\$0.00	\$5,000.00
362 INTEREST - INVESTMENTS	\$0.00	\$15,320.67	\$285.70	\$0.00	\$5,000.00
363 INTEREST - CHECKING					
R 202-363-3600 MISCELLANEOUS	\$296.00	\$0.00	\$0.00	\$25,000.00	\$500.00
363 INTEREST - CHECKING	\$296.00	\$0.00	\$0.00	\$25,000.00	\$500.00
367 AMBULANCE					
R 202-367-3675 AMB CLAIM PYMTS	\$56,899.17	\$67,124.41	\$62,836.58	\$20,000.00	\$40,000.00
367 AMBULANCE	\$56,899.17	\$67,124.41	\$62,836.58	\$20,000.00	\$40,000.00
202 AMBULANCE FUND	\$182,891.18	\$265,439.42	\$161,158.26	\$165,500.00	\$195,500.00
602 WATER ENTERPRISE FUND					
362 INTEREST - INVESTMENTS					
R 602-362-3600 MISCELLANEOUS	\$0.00	\$0.00	\$4,107.42	\$0.00	\$0.00
R 602-362-3625 INTEREST INCOME	\$0.00	\$26,280.74	\$16,245.78	\$0.00	\$20,000.00
362 INTEREST - INVESTMENTS	\$0.00	\$26,280.74	\$20,353.20	\$0.00	\$20,000.00
363 INTEREST - CHECKING					
R 602-363-3600 MISCELLANEOUS	\$0.00	\$61.77	\$0.00	\$0.00	\$0.00
363 INTEREST - CHECKING	\$0.00	\$61.77	\$0.00	\$0.00	\$0.00
364 REIMBURSEMENTS					
R 602-364-3600 MISCELLANEOUS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
364 REIMBURSEMENTS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
369 OTHER					
R 602-369-3600 MISCELLANEOUS	\$0.00	\$0.99	\$0.00	\$0.00	\$0.00
369 OTHER	\$0.00	\$0.99	\$0.00	\$0.00	\$0.00
371 SPECIAL ASSESSMENTS					
R 602-371-3700 SPECIAL ASSESSMENTS	\$27,856.29	\$61,589.83	\$14,448.72	\$20,000.00	\$25,000.00
371 SPECIAL ASSESSMENTS	\$27,856.29	\$61,589.83	\$14,448.72	\$20,000.00	\$25,000.00
380 UTILITY SALES					



CITY OF HOWARD LAKE
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Account Descr	2023 Amt	2024 Amt	2025 YTD Amt	2025 Budget	2026 Budget
R 602-380-3800 CHARGES FOR SERVICES - WATER	\$829,175.61	\$924,275.55	\$693,420.11	\$850,000.00	\$850,000.00
380 UTILITY SALES	\$829,175.61	\$924,275.55	\$693,420.11	\$850,000.00	\$850,000.00
381 UTILITY CONNECT/RECONNECT FEES					
R 602-381-3800 CHARGES FOR SERVICES - WATER	\$160.00	\$0.00	\$128.00	\$250.00	\$250.00
381 UTILITY CONNECT/RECONNECT FEES	\$160.00	\$0.00	\$128.00	\$250.00	\$250.00
389 OTHER					
R 602-389-3800 CHARGES FOR SERVICES - WATER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
389 OTHER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
392 OPERATING TRANSFERS IN					
R 602-392-3900 OTHER FINANCING SOURCES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
392 OPERATING TRANSFERS IN	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
393 PROCEEDS FROM DEBT ISSUANCE					
R 602-393-3900 OTHER FINANCING SOURCES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
R 602-393-3999 CAPITAL CONTRIBUTIONS	\$31,133.50	\$306,888.67	\$0.00	\$0.00	\$0.00
393 PROCEEDS FROM DEBT ISSUANCE	\$31,133.50	\$306,888.67	\$0.00	\$0.00	\$0.00
396 GAIN ON SALE OF FIXED ASSETS					
R 602-396-3900 OTHER FINANCING SOURCES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
396 GAIN ON SALE OF FIXED ASSETS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
399 WATER METER					
R 602-399-3900 OTHER FINANCING SOURCES	\$6,944.71	\$5,750.00	\$2,250.00	\$5,000.00	\$5,000.00
399 WATER METER	\$6,944.71	\$5,750.00	\$2,250.00	\$5,000.00	\$5,000.00
428 OTHER					
R 602-428-3999 CAPITAL CONTRIBUTIONS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
428 OTHER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
482 MISCELLANEOUS					
R 602-482-3600 MISCELLANEOUS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
482 MISCELLANEOUS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
602 WATER ENTERPRISE FUND	\$895,270.11	\$1,324,847.55	\$730,600.03	\$875,250.00	\$900,250.00
603 SEWER ENTERPRISE FUND					
336 INTERGOVERNMENTAL REVENUE					



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Budget Report Revenues - ABDO

Account Descr	2023 Amt	2024 Amt	2025 YTD Amt	2025 Budget	2026 Budget
R 603-336-3300 INTERGOVERNMENTAL REVENUE	\$193,314.80	\$194,141.28	\$193,935.48	\$190,000.00	\$195,000.00
336 INTERGOVERNMENTAL REVENUE	\$193,314.80	\$194,141.28	\$193,935.48	\$190,000.00	\$195,000.00
339 OTHER					
R 603-339-3300 INTERGOVERNMENTAL REVENUE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
339 OTHER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
349 OTHER					
R 603-349-7250 OPERATING TRNSFR IN	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
349 OTHER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
362 INTEREST - INVESTMENTS					
R 603-362-3600 MISCELLANEOUS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
R 603-362-3625 INTEREST INCOME	\$0.00	\$19,020.80	\$16,488.85	\$0.00	\$25,000.00
362 INTEREST - INVESTMENTS	\$0.00	\$19,020.80	\$16,488.85	\$0.00	\$25,000.00
363 INTEREST - CHECKING					
R 603-363-3600 MISCELLANEOUS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
363 INTEREST - CHECKING	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
369 OTHER					
R 603-369-3600 MISCELLANEOUS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
369 OTHER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
371 SPECIAL ASSESSMENTS					
R 603-371-3700 SPECIAL ASSESSMENTS	\$39,265.23	\$104,397.42	\$29,371.42	\$40,000.00	\$50,000.00
371 SPECIAL ASSESSMENTS	\$39,265.23	\$104,397.42	\$29,371.42	\$40,000.00	\$50,000.00
380 UTILITY SALES					
R 603-380-3825 CHARGES FOR SERVICES - SEWER	\$1,037,982.49	\$810,582.47	\$988,548.61	\$1,000,000.00	\$960,000.00
380 UTILITY SALES	\$1,037,982.49	\$810,582.47	\$988,548.61	\$1,000,000.00	\$960,000.00
389 OTHER					
R 603-389-3825 CHARGES FOR SERVICES - SEWER	\$4.86	\$0.00	\$0.00	\$0.00	\$0.00
389 OTHER	\$4.86	\$0.00	\$0.00	\$0.00	\$0.00
393 PROCEEDS FROM DEBT ISSUANCE					
R 603-393-3900 OTHER FINANCING SOURCES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
393 PROCEEDS FROM DEBT ISSUANCE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00



CITY OF HOWARD LAKE
Budget Report Revenues - ABDO

Account Descr	2023 Amt	2024 Amt	2025 YTD Amt	2025 Budget	2026 Budget
396 GAIN ON SALE OF FIXED ASSETS					
R 603-396-3900 OTHER FINANCING SOURCES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
396 GAIN ON SALE OF FIXED ASSETS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
605 WWTP VOLUME FEE					
R 603-605-3825 CHARGES FOR SERVICES - SEWER	\$489,765.35	\$444,820.95	\$503,911.19	\$500,000.00	\$500,000.00
605 WWTP VOLUME FEE	\$489,765.35	\$444,820.95	\$503,911.19	\$500,000.00	\$500,000.00
603 SEWER ENTERPRISE FUND	\$1,760,332.73	\$1,572,962.92	\$1,732,255.55	\$1,730,000.00	\$1,730,000.00
610 MUNICIPAL LIQUOR					
314 MN SALES TAX					
R 610-314-3850 MUNICIPAL LIQUOR	\$98,442.55	\$97,833.55	\$87,937.68	\$100,000.00	\$100,000.00
314 MN SALES TAX	\$98,442.55	\$97,833.55	\$87,937.68	\$100,000.00	\$100,000.00
341 RENT					
R 610-341-3400 CHARGES FOR SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
341 RENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
349 OTHER					
R 610-349-3860 MUNICIPAL LIQUOR ON SALE	\$0.00	\$2,598.18	\$0.00	\$0.00	\$1,000.00
349 OTHER	\$0.00	\$2,598.18	\$0.00	\$0.00	\$1,000.00
361 DONATIONS RECEIVED					
R 610-361-3600 MISCELLANEOUS	\$217.72	\$343.00	\$240.00	\$250.00	\$250.00
361 DONATIONS RECEIVED	\$217.72	\$343.00	\$240.00	\$250.00	\$250.00
362 INTEREST - INVESTMENTS					
R 610-362-3600 MISCELLANEOUS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
362 INTEREST - INVESTMENTS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
363 INTEREST - CHECKING					
R 610-363-3600 MISCELLANEOUS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
363 INTEREST - CHECKING	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
364 REIMBURSEMENTS					
R 610-364-3600 MISCELLANEOUS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
364 REIMBURSEMENTS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00



CITY OF HOWARD LAKE
Budget Report Revenues - ABDO

Account Descr	2023 Amt	2024 Amt	2025 YTD Amt	2025 Budget	2026 Budget
369 OTHER					
R 610-369-3600 MISCELLANEOUS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
369 OTHER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
375 DISCOUNTS - LIQUOR					
R 610-375-3870 MUNICIPAL LIQUOR OFF SALE	-\$6,114.71	-\$5,418.40	-\$5,668.26	\$0.00	\$0.00
375 DISCOUNTS - LIQUOR	-\$6,114.71	-\$5,418.40	-\$5,668.26	\$0.00	\$0.00
376 DISCOUNTS - MISC					
R 610-376-3870 MUNICIPAL LIQUOR OFF SALE	-\$205.66	\$151.31	-\$116.16	\$0.00	\$0.00
376 DISCOUNTS - MISC	-\$205.66	\$151.31	-\$116.16	\$0.00	\$0.00
377 DISCOUNT - WINE					
R 610-377-3870 MUNICIPAL LIQUOR OFF SALE	-\$2,033.94	-\$6,152.29	-\$3,042.36	\$0.00	\$0.00
377 DISCOUNT - WINE	-\$2,033.94	-\$6,152.29	-\$3,042.36	\$0.00	\$0.00
378 DISCOUNT-BEER					
R 610-378-3870 MUNICIPAL LIQUOR OFF SALE	-\$2,523.43	-\$1,190.34	-\$3,443.35	\$0.00	\$0.00
378 DISCOUNT-BEER	-\$2,523.43	-\$1,190.34	-\$3,443.35	\$0.00	\$0.00
379 WINE SALES - OFF SALE					
R 610-379-3870 MUNICIPAL LIQUOR OFF SALE	\$90,029.66	\$97,578.71	\$62,670.25	\$90,000.00	\$90,000.00
379 WINE SALES - OFF SALE	\$90,029.66	\$97,578.71	\$62,670.25	\$90,000.00	\$90,000.00
382 SSEC					
R 610-382-3860 MUNICIPAL LIQUOR ON SALE	\$4,999.46	\$0.00	\$2,497.54	\$100,000.00	\$50,000.00
R 610-382-3861 MUNICIPAL BEER ON SALE	\$0.00	\$0.00	\$2,352.06	\$0.00	\$2,000.00
R 610-382-3862 MUNICIPAL WINE ON SALE	\$0.00	\$0.00	\$150.30	\$0.00	\$100.00
R 610-382-3863 BEVERAGE	\$0.00	\$0.00	\$901.93	\$0.00	\$1,500.00
R 610-382-3864 LIABILITY INSURANCE	\$0.00	\$0.00	\$100.00	\$0.00	\$200.00
R 610-382-3865 STAFF	\$0.00	\$0.00	\$1,700.00	\$0.00	\$2,000.00
R 610-382-3866 SECURITY	\$0.00	\$0.00	\$0.00	\$0.00	\$200.00
382 SSEC	\$4,999.46	\$0.00	\$7,701.83	\$100,000.00	\$56,000.00
383 LIQUOR - OFF SALE					
R 610-383-3870 MUNICIPAL LIQUOR OFF SALE	\$364,422.81	\$355,776.97	\$286,104.89	\$350,000.00	\$325,000.00
383 LIQUOR - OFF SALE	\$364,422.81	\$355,776.97	\$286,104.89	\$350,000.00	\$325,000.00
384 BEER SALES - ON SALE					



CITY OF HOWARD LAKE
Budget Report Revenues - ABDO

Account Descr	2023 Amt	2024 Amt	2025 YTD Amt	2025 Budget	2026 Budget
R 610-384-3860 MUNICIPAL LIQUOR ON SALE	\$4,429.00	\$0.00	\$0.00	\$2,500.00	\$2,500.00
384 BEER SALES - ON SALE	\$4,429.00	\$0.00	\$0.00	\$2,500.00	\$2,500.00
385 BEER - OFF SALE					
R 610-385-3870 MUNICIPAL LIQUOR OFF SALE	\$537,008.72	\$506,644.96	\$389,408.48	\$550,000.00	\$500,000.00
385 BEER - OFF SALE	\$537,008.72	\$506,644.96	\$389,408.48	\$550,000.00	\$500,000.00
386 MISCELLANEOUS - ON SALE					
R 610-386-3860 MUNICIPAL LIQUOR ON SALE	\$499.03	\$24,938.40	\$0.00	\$20,000.00	\$20,000.00
386 MISCELLANEOUS - ON SALE	\$499.03	\$24,938.40	\$0.00	\$20,000.00	\$20,000.00
387 MISCELLANEOUS - OFF SALE					
R 610-387-3870 MUNICIPAL LIQUOR OFF SALE	\$22,582.82	\$20,141.72	\$16,407.22	\$20,000.00	\$20,000.00
387 MISCELLANEOUS - OFF SALE	\$22,582.82	\$20,141.72	\$16,407.22	\$20,000.00	\$20,000.00
388 VENDING SALES					
R 610-388-3850 MUNICIPAL LIQUOR	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
388 VENDING SALES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
389 OTHER					
R 610-389-3400 CHARGES FOR SERVICES	\$0.00	\$11,037.66	\$0.00	\$10,000.00	\$10,000.00
R 610-389-3600 MISCELLANEOUS	\$0.00	\$110,607.68	\$769.15	\$5,000.00	\$5,000.00
R 610-389-3850 MUNICIPAL LIQUOR	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
389 OTHER	\$0.00	\$121,645.34	\$769.15	\$15,000.00	\$15,000.00
390 CREDIT CARD SALES					
R 610-390-3900 OTHER FINANCING SOURCES	-\$2,645.67	\$4,184.95	-\$49,828.37	\$0.00	\$5,000.00
390 CREDIT CARD SALES	-\$2,645.67	\$4,184.95	-\$49,828.37	\$0.00	\$5,000.00
400 POP/MIXES					
R 610-400-3870 MUNICIPAL LIQUOR OFF SALE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
400 POP/MIXES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
401 DRINK GARNISHES					
R 610-401-3870 MUNICIPAL LIQUOR OFF SALE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
401 DRINK GARNISHES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
402 THC PRODUCTS					
R 610-402-3870 MUNICIPAL LIQUOR OFF SALE	\$1,055.16	\$5,195.81	\$15,014.87	\$0.00	\$5,000.00



CITY OF HOWARD LAKE
Budget Report Revenues - ABDO

Account Descr	2023 Amt	2024 Amt	2025 YTD Amt	2025 Budget	2026 Budget
402 THC PRODUCTS	\$1,055.16	\$5,195.81	\$15,014.87	\$0.00	\$5,000.00
403 NON TAX					
R 610-403-3860 MUNICIPAL LIQUOR ON SALE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
R 610-403-3870 MUNICIPAL LIQUOR OFF SALE	\$10,212.02	\$10,496.74	\$7,838.00	\$12,000.00	\$12,000.00
403 NON TAX	\$10,212.02	\$10,496.74	\$7,838.00	\$12,000.00	\$12,000.00
404 TOBACCO-TAXABLE					
R 610-404-3870 MUNICIPAL LIQUOR OFF SALE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
404 TOBACCO-TAXABLE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
405 STAFF - ON SALE					
R 610-405-3860 MUNICIPAL LIQUOR ON SALE	\$4,558.50	\$12,200.00	\$2,850.00	\$10,000.00	\$12,000.00
405 STAFF - ON SALE	\$4,558.50	\$12,200.00	\$2,850.00	\$10,000.00	\$12,000.00
406 WINE SALES - ON SALE					
R 610-406-3860 MUNICIPAL LIQUOR ON SALE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
406 WINE SALES - ON SALE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
494 REEDS AND RUSHES EVENT CENTER					
R 610-494-3860 MUNICIPAL LIQUOR ON SALE	\$0.00	\$0.00	\$52,020.40	\$0.00	\$30,000.00
R 610-494-3861 MUNICIPAL BEER ON SALE	\$0.00	\$0.00	\$40,570.86	\$0.00	\$30,000.00
R 610-494-3862 MUNICIPAL WINE ON SALE	\$0.00	\$0.00	\$17,514.36	\$0.00	\$10,000.00
R 610-494-3863 BEVERAGE	\$0.00	\$0.00	\$23,442.92	\$0.00	\$15,000.00
R 610-494-3864 LIABILITY INSURANCE	\$0.00	\$0.00	\$3,800.00	\$0.00	\$2,000.00
R 610-494-3865 STAFF	\$0.00	\$0.00	\$13,945.00	\$0.00	\$1,000.00
R 610-494-3866 SECURITY	\$0.00	\$0.00	\$600.00	\$0.00	\$500.00
494 REEDS AND RUSHES EVENT CENTER	\$0.00	\$0.00	\$151,893.54	\$0.00	\$88,500.00
614 GIFT CERTIFICATES					
R 610-614-3870 MUNICIPAL LIQUOR OFF SALE	\$18.75	-\$510.82	-\$424.22	\$0.00	\$0.00
614 GIFT CERTIFICATES	\$18.75	-\$510.82	-\$424.22	\$0.00	\$0.00
610 MUNICIPAL LIQUOR	\$1,124,952.79	\$1,246,457.79	\$966,313.19	\$1,269,750.00	\$1,252,250.00
	\$6,462,498.17	\$7,488,113.29	\$5,306,156.56	\$7,054,732.00	\$7,208,751.00

(([FUND] In ("100","202","602","603","610"))

CITY OF HOWARD LAKE
Budget Report Expenditures - ABDO

Account Descr	2023 Amt	2024 Amt	2025 YTD Amt	2025 Budget	2026 Budget
100 GENERAL FUND					
411 MAYOR AND COUNCIL					
E 100-4100-411-101 WAGES - DEPARTMENT HEAD	\$28,050.00	\$29,925.00	\$20,250.00	\$27,000.00	\$27,000.00
E 100-4100-411-122 EMPLOYER FICA	\$1,739.10	\$1,855.35	\$1,255.50	\$1,674.00	\$1,674.00
E 100-4100-411-123 EMPLOYER MEDICARE	\$406.83	\$434.00	\$293.70	\$392.00	\$392.00
E 100-4100-411-136 MN PAID LEAVE	\$0.00	\$0.00	\$0.00	\$0.00	\$159.00
E 100-4100-411-141 UNEMPLOYMENT COMPENSATION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 100-4100-411-305 CONFERENCES AND TRAINING	\$0.00	\$0.00	\$0.00	\$500.00	\$250.00
E 100-4100-411-331 TRAVEL	\$0.00	\$0.00	\$0.00	\$500.00	\$250.00
E 100-4100-411-433 DUES AND SUBSCRIPTIONS	\$330.00	\$300.00	\$16,309.09	\$250.00	\$3,600.00
E 100-4100-411-437 MISCELLANEOUS	\$88.39	\$3,947.52	\$726.36	\$500.00	\$500.00
E 100-4100-411-439 REIMBURSED EXPENSES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
411 MAYOR AND COUNCIL	\$30,614.32	\$36,461.87	\$38,834.65	\$30,816.00	\$33,825.00
412 ACCOUNTANT					
E 100-4100-412-103 WAGES - OTHER	\$59,461.31	\$42,482.47	\$28,203.10	\$37,114.00	\$41,248.00
E 100-4100-412-121 EMPLOYER PERA	\$4,459.86	\$2,959.77	\$2,098.11	\$2,286.00	\$2,576.00
E 100-4100-412-122 EMPLOYER FICA	\$3,527.19	\$2,496.43	\$1,836.39	\$1,889.00	\$2,129.00
E 100-4100-412-123 EMPLOYER MEDICARE	\$810.56	\$583.89	\$381.39	\$442.00	\$498.00
E 100-4100-412-131 HEALTH INSURANCE	\$11,425.14	\$7,103.24	\$6,419.81	\$6,222.00	\$6,844.00
E 100-4100-412-132 LIFE INSURANCE	\$15.68	\$34.66	\$15.55	\$12.00	\$13.00
E 100-4100-412-136 MN PAID LEAVE	\$0.00	\$0.00	\$0.00	\$0.00	\$243.00
E 100-4100-412-141 UNEMPLOYMENT COMPENSATION	\$0.00	\$808.48	\$0.00	\$1,000.00	\$0.00
E 100-4100-412-201 GENERAL SUPPLIES	\$0.00	\$470.04	\$269.02	\$250.00	\$250.00
E 100-4100-412-305 CONFERENCES AND TRAINING	\$0.00	\$270.00	\$0.00	\$0.00	\$1,000.00
E 100-4100-412-331 TRAVEL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 100-4100-412-433 DUES AND SUBSCRIPTIONS	\$0.00	\$0.00	\$50.00	\$0.00	\$0.00
E 100-4100-412-512 EQUIPMENT PURCHASE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
412 ACCOUNTANT	\$79,699.74	\$57,208.98	\$39,273.37	\$49,215.00	\$54,801.00
413 GENERAL GOVT. BUILDINGS					
E 100-4100-413-103 WAGES - OTHER	\$16,546.41	\$15,047.25	\$16,200.29	\$17,940.00	\$11,032.00
E 100-4100-413-121 EMPLOYER PERA	\$1,047.03	\$1,128.54	\$1,221.22	\$1,346.00	\$827.00
E 100-4100-413-122 EMPLOYER FICA	\$1,025.94	\$932.87	\$990.62	\$1,112.00	\$684.00
E 100-4100-413-123 EMPLOYER MEDICARE	\$239.89	\$218.26	\$231.69	\$260.00	\$160.00



CITY OF HOWARD LAKE
Budget Report Expenditures - ABDO

Account Descr	2023 Amt	2024 Amt	2025 YTD Amt	2025 Budget	2026 Budget
E 100-4100-413-131 HEALTH INSURANCE	\$4,000.69	\$2,792.49	\$3,250.32	\$0.00	\$0.00
E 100-4100-413-132 LIFE INSURANCE	\$6.48	\$9.37	\$8.59	\$0.00	\$0.00
E 100-4100-413-136 MN PAID LEAVE	\$0.00	\$0.00	\$0.00	\$0.00	\$65.00
E 100-4100-413-201 GENERAL SUPPLIES	\$4,645.48	\$6,005.75	\$5,800.65	\$6,500.00	\$6,500.00
E 100-4100-413-211 CLEANING	\$0.00	\$146.53	\$161.30	\$0.00	\$100.00
E 100-4100-413-321 TELEPHONE	\$2,387.33	\$1,072.85	\$2,036.00	\$1,500.00	\$2,000.00
E 100-4100-413-331 TRAVEL	\$300.00	\$300.00	\$275.00	\$0.00	\$300.00
E 100-4100-413-381 UTILITY-ELECTRIC	\$15,537.43	\$16,768.09	\$13,981.40	\$12,000.00	\$13,000.00
E 100-4100-413-382 UTILITY - GAS	\$6,564.36	\$3,478.05	\$3,048.87	\$3,000.00	\$4,500.00
E 100-4100-413-384 REFUSE DISPOSAL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 100-4100-413-401 R&M BUILDINGS	\$7,003.48	\$11,223.11	\$26,306.22	\$20,000.00	\$17,500.00
E 100-4100-413-437 MISCELLANEOUS	\$2,365.56	\$3,815.41	\$2,225.75	\$0.00	\$2,500.00
E 100-4100-413-438 LICENSE & FEES TO OTHER GOVTS	\$0.00	\$16,864.82	\$2,536.00	\$0.00	\$2,000.00
E 100-4100-413-512 EQUIPMENT PURCHASE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
413 GENERAL GOVT. BUILDINGS	\$61,670.08	\$79,803.39	\$78,273.92	\$63,658.00	\$61,168.00
414 ASSIST. CITY ADMINISTRATOR					
E 100-4100-414-101 WAGES - DEPARTMENT HEAD	\$82,732.10	\$82,283.20	\$78,412.16	\$86,774.00	\$94,358.00
E 100-4100-414-121 EMPLOYER PERA	\$6,204.84	\$6,171.24	\$5,880.89	\$6,508.00	\$7,077.00
E 100-4100-414-122 EMPLOYER FICA	\$4,517.87	\$4,599.43	\$4,269.97	\$5,380.00	\$5,850.00
E 100-4100-414-123 EMPLOYER MEDICARE	\$1,042.29	\$1,075.73	\$998.61	\$1,258.00	\$1,368.00
E 100-4100-414-131 HEALTH INSURANCE	\$18,198.48	\$15,299.52	\$15,108.83	\$14,639.00	\$16,103.00
E 100-4100-414-132 LIFE INSURANCE	\$18.72	\$25.08	\$22.99	\$27.00	\$30.00
E 100-4100-414-136 MN PAID LEAVE	\$0.00	\$0.00	\$0.00	\$0.00	\$557.00
E 100-4100-414-201 GENERAL SUPPLIES	\$0.00	\$0.00	\$663.46	\$250.00	\$500.00
E 100-4100-414-305 CONFERENCES AND TRAINING	\$0.00	\$20.00	\$20.00	\$1,500.00	\$500.00
E 100-4100-414-321 TELEPHONE	\$780.00	\$585.00	\$715.00	\$800.00	\$800.00
E 100-4100-414-331 TRAVEL	\$1,800.00	\$1,350.00	\$1,650.00	\$1,000.00	\$1,500.00
E 100-4100-414-433 DUES AND SUBSCRIPTIONS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 100-4100-414-437 MISCELLANEOUS	\$0.00	\$0.00	\$54.68	\$0.00	\$0.00
414 ASSIST. CITY ADMINISTRATOR	\$115,294.30	\$111,409.20	\$107,796.59	\$118,136.00	\$128,643.00
415 CITY ADMINISTRATOR					
E 100-4100-415-101 WAGES - DEPARTMENT HEAD	\$126,945.90	\$121,975.68	\$113,867.84	\$123,649.00	\$128,593.00
E 100-4100-415-104 WAGES - TEMPORARY	\$0.00	\$5,092.38	\$0.00	\$6,084.00	\$0.00
E 100-4100-415-121 EMPLOYER PERA	\$9,364.67	\$9,148.18	\$8,540.14	\$9,730.00	\$9,644.00



CITY OF HOWARD LAKE
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Account Descr	2023 Amt	2024 Amt	2025 YTD Amt	2025 Budget	2026 Budget
E 100-4100-415-122 EMPLOYER FICA	\$7,292.50	\$7,583.62	\$6,762.21	\$8,043.00	\$7,973.00
E 100-4100-415-123 EMPLOYER MEDICARE	\$1,691.44	\$1,773.46	\$1,581.59	\$1,881.00	\$1,865.00
E 100-4100-415-131 HEALTH INSURANCE	\$24,798.48	\$10,039.24	\$14,731.89	\$15,326.00	\$16,858.00
E 100-4100-415-132 LIFE INSURANCE	\$20.16	\$25.08	\$28.44	\$27.00	\$30.00
E 100-4100-415-136 MN PAID LEAVE	\$0.00	\$0.00	\$0.00	\$0.00	\$759.00
E 100-4100-415-201 GENERAL SUPPLIES	\$68.68	\$0.00	\$84.99	\$250.00	\$250.00
E 100-4100-415-305 CONFERENCES AND TRAINING	\$2,280.69	\$3,993.77	\$557.48	\$2,500.00	\$2,000.00
E 100-4100-415-321 TELEPHONE	\$780.00	\$780.00	\$715.00	\$800.00	\$800.00
E 100-4100-415-331 TRAVEL	\$3,600.00	\$3,605.49	\$3,300.00	\$3,600.00	\$3,600.00
E 100-4100-415-342 MARKETING AND PROMOTIONS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 100-4100-415-433 DUES AND SUBSCRIPTIONS	\$780.00	\$594.00	\$963.58	\$1,500.00	\$1,000.00
E 100-4100-415-437 MISCELLANEOUS	\$73.98	\$183.00	\$15.57	\$1,000.00	\$750.00
415 CITY ADMINISTRATOR	\$177,696.50	\$164,793.90	\$151,148.73	\$174,390.00	\$174,122.00
416 PROFESSIONAL SERVICES					
E 100-4100-416-301 ACCOUNTING FEES	\$25,188.81	\$50,642.97	\$69,721.81	\$53,800.00	\$53,800.00
E 100-4100-416-302 ARCHITECTS FEES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 100-4100-416-303 ENGINEERING FEES	\$18,125.00	\$11,589.50	\$18,621.00	\$20,000.00	\$15,000.00
E 100-4100-416-304 LEGAL FEES	\$14,781.28	\$7,784.00	\$13,308.70	\$15,000.00	\$10,000.00
E 100-4100-416-307 ASSESSING	\$19,380.00	\$20,140.00	\$19,680.00	\$20,000.00	\$20,000.00
E 100-4100-416-308 CONSTRUCTION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 100-4100-416-309 CONSULTING FEES	\$50,230.55	\$37,723.25	\$60,990.00	\$10,000.00	\$30,000.00
E 100-4100-416-437 MISCELLANEOUS	\$780.00	\$0.00	\$0.00	\$10,000.00	\$5,000.00
416 PROFESSIONAL SERVICES	\$128,485.64	\$127,879.72	\$182,321.51	\$128,800.00	\$133,800.00
417 PLANNING AND BLDG INSPECTION					
E 100-4100-417-106 MEETINGS	\$500.00	\$650.00	\$0.00	\$2,100.00	\$2,100.00
E 100-4100-417-122 EMPLOYER FICA	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 100-4100-417-123 EMPLOYER MEDICARE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 100-4100-417-309 CONSULTING FEES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 100-4100-417-310 INSPECTIONS	\$48,334.51	\$51,274.31	\$47,838.61	\$50,000.00	\$50,000.00
E 100-4100-417-496 PLANNING AND ZONING SURCHARGE	\$3,721.93	\$3,613.46	\$692.74	\$2,500.00	\$2,500.00
417 PLANNING AND BLDG INSPECTION	\$52,556.44	\$55,537.77	\$48,531.35	\$54,600.00	\$54,600.00
419 OTHER UNALLOCATED					
E 100-4100-419-124 FIRE RELIEF CONTRIBUTION	\$5,000.00	\$0.00	\$0.00	\$0.00	\$0.00



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E 100-4100-419-151 WORKERS COMPENSATION INSURANCE	\$68,291.35	\$46,900.06	\$28,312.74	\$51,722.00	\$40,000.00
E 100-4100-419-201 GENERAL SUPPLIES	\$1,189.94	\$586.46	\$1,013.53	\$4,500.00	\$2,500.00
E 100-4100-419-202 DUPLICATING SUPPLIES	\$5,045.40	\$6,465.99	\$4,937.28	\$5,000.00	\$5,000.00
E 100-4100-419-203 COMPUTER SUPPLIES/TECHNOLOGY	\$31,968.46	\$24,234.45	\$23,490.71	\$20,000.00	\$25,000.00
E 100-4100-419-321 TELEPHONE	\$6,170.08	\$5,931.80	\$6,675.86	\$5,000.00	\$6,000.00
E 100-4100-419-322 POSTAGE	\$6,362.20	\$3,411.90	\$1,536.51	\$2,500.00	\$2,500.00
E 100-4100-419-342 MARKETING AND PROMOTIONS	\$1,465.82	\$128.25	\$558.00	\$500.00	\$500.00
E 100-4100-419-351 PUBLISHING LEGAL NOTICES	\$4,075.12	\$3,051.15	\$3,551.63	\$3,500.00	\$4,000.00
E 100-4100-419-354 ELECTION EXPENDITURES	\$1,102.99	\$8,618.88	\$3,619.34	\$0.00	\$0.00
E 100-4100-419-361 INSURANCE	\$76,365.00	\$73,876.00	\$63,548.03	\$85,000.00	\$92,305.00
E 100-4100-419-409 R&M PROPERTY	\$20,703.39	\$0.00	\$500.00	\$0.00	\$0.00
E 100-4100-419-433 DUES AND SUBSCRIPTIONS	\$4,252.56	\$1,690.05	\$4,213.40	\$1,000.00	\$4,000.00
E 100-4100-419-437 MISCELLANEOUS	\$26,804.25	\$26,584.95	\$12,552.49	\$25,000.00	\$25,000.00
E 100-4100-419-438 LICENSE & FEES TO OTHER GOVTS	\$152.65	\$3,604.61	\$7,264.50	\$1,000.00	\$5,000.00
E 100-4100-419-514 LAND PURCHASE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 100-4100-419-720 OPERATING TRNSFR OUT	\$21,569.43	\$0.00	\$0.00	\$0.00	\$0.00
419 OTHER UNALLOCATED	\$280,518.64	\$205,084.55	\$161,774.02	\$204,722.00	\$211,805.00
421 POLICE					
E 100-4200-421-101 WAGES - DEPARTMENT HEAD	\$106,827.03	\$118,115.76	\$114,192.00	\$120,538.00	\$131,965.00
E 100-4200-421-103 WAGES - OTHER	\$161,675.50	\$179,215.94	\$172,298.22	\$188,491.00	\$211,054.00
E 100-4200-421-104 WAGES - TEMPORARY	\$70,387.12	\$83,747.54	\$75,543.87	\$119,547.00	\$98,994.00
E 100-4200-421-107 WAGES - EVENTS	\$0.00	\$2,509.76	\$6,677.31	\$0.00	\$0.00
E 100-4200-421-121 EMPLOYER PERA	\$58,511.00	\$65,299.28	\$63,440.14	\$74,227.00	\$73,804.00
E 100-4200-421-122 EMPLOYER FICA	\$600.28	\$1,369.59	\$774.38	\$991.00	\$1,400.00
E 100-4200-421-123 EMPLOYER MEDICARE	\$4,849.00	\$5,521.61	\$5,316.11	\$6,214.00	\$6,409.00
E 100-4200-421-131 HEALTH INSURANCE	\$30,836.45	\$28,936.56	\$28,116.44	\$17,441.00	\$19,185.00
E 100-4200-421-132 LIFE INSURANCE	\$64.80	\$93.96	\$86.13	\$101.00	\$112.00
E 100-4200-421-136 MN PAID LEAVE	\$0.00	\$0.00	\$0.00	\$0.00	\$2,608.00
E 100-4200-421-141 UNEMPLOYMENT COMPENSATION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 100-4200-421-201 GENERAL SUPPLIES	\$249.26	\$565.88	\$1,213.42	\$2,000.00	\$2,000.00
E 100-4200-421-203 COMPUTER SUPPLIES/TECHNOLOGY	\$4,309.11	\$4,490.27	\$5,920.03	\$8,000.00	\$8,000.00
E 100-4200-421-212 VEHICLES - OIL/GAS	\$10,993.94	\$10,570.03	\$8,941.15	\$13,500.00	\$10,000.00
E 100-4200-421-213 UNIFORMS	\$2,199.80	\$5,381.27	\$1,650.83	\$3,500.00	\$3,500.00
E 100-4200-421-304 LEGAL FEES	\$28,073.87	\$15,674.18	\$15,280.15	\$25,000.00	\$20,000.00



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E 100-4200-421-305 CONFERENCES AND TRAINING	\$4,923.95	\$2,676.04	\$3,302.00	\$5,000.00	\$3,000.00
E 100-4200-421-321 TELEPHONE	\$3,434.19	\$1,731.87	\$884.60	\$2,000.00	\$2,000.00
E 100-4200-421-322 POSTAGE	\$14.62	\$17.09	\$9.45	\$50.00	\$50.00
E 100-4200-421-323 RADIO/PAGER UNITS	\$0.00	\$88,339.70	\$0.00	\$0.00	\$0.00
E 100-4200-421-405 R&M- EQUIP,VEH	\$20,271.24	\$13,898.82	\$13,330.87	\$10,000.00	\$10,000.00
E 100-4200-421-433 DUES AND SUBSCRIPTIONS	\$760.00	\$2,367.00	\$5,241.35	\$2,500.00	\$2,500.00
E 100-4200-421-437 MISCELLANEOUS	\$1,153.48	\$1,247.48	\$870.29	\$3,000.00	\$2,000.00
E 100-4200-421-438 LICENSE & FEES TO OTHER GOVTS	\$690.00	\$1,591.00	\$780.00	\$1,000.00	\$1,000.00
E 100-4200-421-440 INVESTIGATIONS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 100-4200-421-512 EQUIPMENT PURCHASE	\$860.40	\$0.00	-\$436.43	\$5,500.00	\$3,000.00
E 100-4200-421-521 SPECIAL VEHICLE PERMIT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
421 POLICE	\$511,685.04	\$633,360.63	\$523,432.31	\$608,600.00	\$612,581.00
422 FIRE					
E 100-4200-422-101 WAGES - DEPARTMENT HEAD	\$12,500.00	\$12,205.00	\$0.00	\$12,125.00	\$23,000.00
E 100-4200-422-103 WAGES - OTHER	\$24,284.00	\$22,676.00	\$3,210.00	\$24,436.00	\$14,864.00
E 100-4200-422-122 EMPLOYER FICA	\$2,280.63	\$2,024.35	\$199.02	\$2,267.00	\$2,348.00
E 100-4200-422-123 EMPLOYER MEDICARE	\$533.40	\$506.52	\$46.56	\$508.00	\$508.00
E 100-4200-422-124 FIRE RELIEF CONTRIBUTION	\$79,137.27	\$34,870.95	\$0.00	\$48,500.00	\$48,500.00
E 100-4200-422-125 FIRE STATE AID PASS THROUGH	\$0.00	\$0.00	\$43,586.15	\$0.00	\$0.00
E 100-4200-422-135 MEDICAL EXAMS/DRUG TESTING	\$3,467.00	\$3,143.00	\$3,513.00	\$3,000.00	\$3,000.00
E 100-4200-422-136 MN PAID LEAVE	\$0.00	\$0.00	\$0.00	\$0.00	\$223.00
E 100-4200-422-141 UNEMPLOYMENT COMPENSATION	\$3.70	\$0.00	\$118.10	\$0.00	\$0.00
E 100-4200-422-201 GENERAL SUPPLIES	\$6,804.44	\$3,887.65	\$3,279.60	\$8,000.00	\$8,000.00
E 100-4200-422-202 DUPLICATING SUPPLIES	\$0.00	\$0.00	\$0.00	\$1,000.00	\$1,000.00
E 100-4200-422-203 COMPUTER SUPPLIES/TECHNOLOGY	\$741.91	\$424.80	\$1,919.89	\$2,000.00	\$2,000.00
E 100-4200-422-212 VEHICLES - OIL/GAS	\$1,951.04	\$1,595.66	\$2,454.56	\$2,500.00	\$2,500.00
E 100-4200-422-213 UNIFORMS	\$0.00	\$0.00	\$2,191.50	\$2,500.00	\$2,500.00
E 100-4200-422-305 CONFERENCES AND TRAINING	\$14,110.92	\$8,847.86	\$3,536.79	\$15,000.00	\$15,000.00
E 100-4200-422-308 CONSTRUCTION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 100-4200-422-309 CONSULTING FEES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 100-4200-422-321 TELEPHONE	\$3,899.24	\$4,138.34	\$3,732.76	\$3,000.00	\$5,000.00
E 100-4200-422-322 POSTAGE	\$0.00	\$965.70	\$551.00	\$0.00	\$0.00
E 100-4200-422-323 RADIO/PAGER UNITS	\$1,222.50	\$2,021.45	\$445.76	\$6,000.00	\$6,000.00
E 100-4200-422-331 TRAVEL	\$0.00	\$211.46	\$0.00	\$4,000.00	\$4,000.00



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Account Descr	2023 Amt	2024 Amt	2025 YTD Amt	2025 Budget	2026 Budget
E 100-4200-422-361 INSURANCE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 100-4200-422-381 UTILITY-ELECTRIC	\$3,345.21	\$2,631.19	\$2,697.69	\$3,500.00	\$4,000.00
E 100-4200-422-382 UTILITY - GAS	\$1,980.18	\$1,386.61	\$2,277.52	\$3,000.00	\$3,500.00
E 100-4200-422-401 R&M BUILDINGS	\$197.70	\$120.00	\$3,458.00	\$12,000.00	\$12,000.00
E 100-4200-422-405 R&M- EQUIP,VEH	\$7,427.53	\$7,196.88	\$9,068.64	\$8,500.00	\$9,000.00
E 100-4200-422-431 FIRE DEPARTMENT CONTRACTS	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00
E 100-4200-422-433 DUES AND SUBSCRIPTIONS	\$583.75	\$4,200.00	\$5,050.54	\$300.00	\$5,000.00
E 100-4200-422-437 MISCELLANEOUS	\$4,540.80	\$5,609.25	\$1,009.72	\$3,000.00	\$3,000.00
E 100-4200-422-438 LICENSE & FEES TO OTHER GOVTS	\$0.00	\$0.00	\$56.00	\$0.00	\$0.00
E 100-4200-422-439 REIMBURSED EXPENSES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 100-4200-422-510 CAPITAL EXPENDITURES	\$55,000.00	\$0.00	\$96,250.00	\$96,250.00	\$100,000.00
E 100-4200-422-512 EQUIPMENT PURCHASE	\$43,804.29	\$19,833.05	\$15,721.54	\$25,000.00	\$25,000.00
E 100-4200-422-720 OPERATING TRNSFR OUT	\$9,480.76	\$116,204.28	\$0.00	\$0.00	\$0.00
422 FIRE	\$277,296.27	\$254,700.00	\$204,374.34	\$286,386.00	\$300,943.00
423 TZD					
E 100-4200-423-101 WAGES - DEPARTMENT HEAD	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 100-4200-423-121 EMPLOYER PERA	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 100-4200-423-123 EMPLOYER MEDICARE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 100-4200-423-131 HEALTH INSURANCE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
423 TZD	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
425 CIVIL DEFENSE					
E 100-4200-425-101 WAGES - DEPARTMENT HEAD	\$250.00	\$0.00	\$0.00	\$250.00	\$250.00
E 100-4200-425-136 MN PAID LEAVE	\$0.00	\$0.00	\$0.00	\$0.00	\$1.00
E 100-4200-425-405 R&M- EQUIP,VEH	\$600.00	\$1,400.00	\$2,825.00	\$2,500.00	\$3,000.00
E 100-4200-425-437 MISCELLANEOUS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
425 CIVIL DEFENSE	\$850.00	\$1,400.00	\$2,825.00	\$2,750.00	\$3,251.00
426 AMBULANCE					
E 100-4200-426-103 WAGES - OTHER	\$71,378.25	\$38,949.82	\$34,972.51	\$72,501.00	\$74,562.00
E 100-4200-426-121 EMPLOYER PERA	\$0.00	\$255.20	\$36.25	\$5,438.00	\$5,592.00
E 100-4200-426-122 EMPLOYER FICA	\$4,673.49	\$0.00	\$2,172.68	\$4,495.00	\$4,623.00
E 100-4200-426-123 EMPLOYER MEDICARE	\$1,093.24	\$0.00	\$508.56	\$1,073.00	\$1,122.00
E 100-4200-426-136 MN PAID LEAVE	\$0.00	\$0.00	\$0.00	\$0.00	\$440.00
E 100-4200-426-141 UNEMPLOYMENT COMPENSATION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00



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E 100-4200-426-201 GENERAL SUPPLIES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 100-4200-426-212 VEHICLES - OIL/GAS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 100-4200-426-305 CONFERENCES AND TRAINING	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 100-4200-426-405 R&M- EQUIP,VEH	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 100-4200-426-433 DUES AND SUBSCRIPTIONS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 100-4200-426-436 MINN. SALES TAX	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 100-4200-426-437 MISCELLANEOUS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 100-4200-426-439 REIMBURSED EXPENSES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 100-4200-426-510 CAPITAL EXPENDITURES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
426 AMBULANCE	\$77,144.98	\$39,205.02	\$37,690.00	\$83,507.00	\$86,339.00
428 OTHER					
E 100-4200-428-493 ANIMAL CONTROL	\$567.61	\$0.00	\$0.00	\$0.00	\$0.00
428 OTHER	\$567.61	\$0.00	\$0.00	\$0.00	\$0.00
431 STREETS AND HIGHWAYS					
E 100-4300-431-101 WAGES - DEPARTMENT HEAD	\$31,662.94	\$8,776.28	\$7,606.66	\$8,870.00	\$29,926.00
E 100-4300-431-103 WAGES - OTHER	\$33,340.15	\$80,790.13	\$76,727.18	\$85,273.00	\$93,772.00
E 100-4300-431-121 EMPLOYER PERA	\$4,830.93	\$6,677.84	\$6,367.77	\$7,061.00	\$9,277.00
E 100-4300-431-122 EMPLOYER FICA	\$3,617.46	\$5,187.28	\$4,920.89	\$5,837.00	\$7,669.00
E 100-4300-431-123 EMPLOYER MEDICARE	\$835.66	\$1,180.02	\$1,150.87	\$1,365.00	\$1,794.00
E 100-4300-431-131 HEALTH INSURANCE	\$22,584.29	\$19,363.83	\$19,352.99	\$18,495.00	\$24,910.00
E 100-4300-431-132 LIFE INSURANCE	\$18.38	\$42.29	\$38.80	\$46.00	\$63.00
E 100-4300-431-136 MN PAID LEAVE	\$0.00	\$0.00	\$0.00	\$0.00	\$730.00
E 100-4300-431-151 WORKERS COMPENSATION INSURANCE	\$244.44	\$0.00	\$1,643.55	\$0.00	\$0.00
E 100-4300-431-201 GENERAL SUPPLIES	\$4,600.11	\$9,888.85	\$3,129.36	\$10,000.00	\$5,000.00
E 100-4300-431-203 COMPUTER SUPPLIES/TECHNOLOGY	\$503.30	\$550.93	\$472.11	\$1,000.00	\$750.00
E 100-4300-431-212 VEHICLES - OIL/GAS	\$15,569.66	\$5,227.37	\$4,296.73	\$10,000.00	\$7,500.00
E 100-4300-431-213 UNIFORMS	\$789.86	\$319.94	\$142.40	\$1,500.00	\$1,000.00
E 100-4300-431-224 STREET MATERIALS	\$14,892.34	\$25,795.42	\$7,309.15	\$10,000.00	\$10,000.00
E 100-4300-431-226 SIGNS	\$5,093.06	\$329.30	\$270.50	\$2,500.00	\$2,000.00
E 100-4300-431-303 ENGINEERING FEES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 100-4300-431-305 CONFERENCES AND TRAINING	\$0.00	\$0.00	\$0.00	\$1,000.00	\$1,000.00
E 100-4300-431-321 TELEPHONE	\$3,282.06	\$1,604.29	\$870.65	\$1,000.00	\$1,000.00
E 100-4300-431-323 RADIO/PAGER UNITS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 100-4300-431-331 TRAVEL	\$0.00	\$0.00	\$0.00	\$500.00	\$500.00



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E 100-4300-431-381 UTILITY-ELECTRIC	\$42,431.38	\$35,901.36	\$36,531.00	\$30,000.00	\$35,000.00
E 100-4300-431-382 UTILITY - GAS	\$3,242.81	\$1,894.42	\$3,002.64	\$3,000.00	\$3,000.00
E 100-4300-431-384 REFUSE DISPOSAL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 100-4300-431-387 WEED CONTROL/PROPERTY MAINT	\$0.00	\$175.00	\$463.06	\$0.00	\$500.00
E 100-4300-431-389 SNOW REMOVAL	\$12,088.81	\$223.36	\$0.00	\$18,000.00	\$18,000.00
E 100-4300-431-401 R&M BUILDINGS	\$1,522.42	\$1,549.60	\$2,092.28	\$5,000.00	\$5,000.00
E 100-4300-431-402 R&M STRUCTURES	\$1,112.00	\$0.00	\$825.00	\$5,000.00	\$3,000.00
E 100-4300-431-405 R&M- EQUIP,VEH	\$49,928.24	\$31,970.30	\$25,344.76	\$20,000.00	\$25,000.00
E 100-4300-431-406 R&M STREETS	\$164,088.30	\$247,875.03	\$5,120.98	\$5,000.00	\$5,000.00
E 100-4300-431-408 R&M SIDEWALKS	\$0.00	\$0.00	\$2,400.00	\$5,000.00	\$0.00
E 100-4300-431-437 MISCELLANEOUS	\$6,522.34	\$1,278.87	\$2,378.69	\$2,000.00	\$4,000.00
E 100-4300-431-438 LICENSE & FEES TO OTHER GOVTS	\$25.00	\$2,764.21	\$52.44	\$0.00	\$0.00
E 100-4300-431-512 EQUIPMENT PURCHASE	\$1,818.34	\$0.00	\$5,022.85	\$0.00	\$5,000.00
E 100-4300-431-516 LEASE PAYMENTS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 100-4300-431-800 INTER-GOVERNMENTAL EXPENSE	\$1,500.00	\$1,500.00	\$0.00	\$0.00	\$0.00
431 STREETS AND HIGHWAYS	\$426,144.28	\$490,865.92	\$217,533.31	\$257,447.00	\$300,391.00
434 SANITATION & WASTE REMOVAL					
E 100-4300-434-322 POSTAGE	\$1,554.92	\$498.79	\$1,406.03	\$1,000.00	\$1,000.00
E 100-4300-434-384 REFUSE DISPOSAL	\$119,692.95	\$122,290.86	\$114,849.00	\$116,000.00	\$116,000.00
E 100-4300-434-386 RECYCLING	\$22,723.45	\$36,282.52	\$21,643.36	\$30,000.00	\$30,000.00
E 100-4300-434-390 COMPOST SITE	\$18,160.92	\$11,127.68	\$26,334.74	\$10,000.00	\$10,000.00
E 100-4300-434-436 MINN. SALES TAX	\$21,119.00	\$21,592.00	\$16,531.00	\$10,000.00	\$10,000.00
434 SANITATION & WASTE REMOVAL	\$183,251.24	\$191,791.85	\$180,764.13	\$167,000.00	\$167,000.00
451 PARKS					
E 100-4500-451-104 WAGES - TEMPORARY	\$21,978.24	\$0.00	\$4,241.50	\$18,387.00	\$0.00
E 100-4500-451-121 EMPLOYER PERA	\$1,688.04	\$0.00	\$0.00	\$0.00	\$0.00
E 100-4500-451-122 EMPLOYER FICA	\$1,393.71	\$0.00	\$262.97	\$1,140.00	\$0.00
E 100-4500-451-123 EMPLOYER MEDICARE	\$325.95	\$0.00	\$61.50	\$267.00	\$0.00
E 100-4500-451-136 MN PAID LEAVE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 100-4500-451-201 GENERAL SUPPLIES	\$2,638.24	\$1,456.43	\$2,495.77	\$2,500.00	\$2,500.00
E 100-4500-451-203 COMPUTER SUPPLIES/TECHNOLOGY	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 100-4500-451-212 VEHICLES - OIL/GAS	\$2,515.83	\$783.07	\$1,743.23	\$1,000.00	\$1,000.00
E 100-4500-451-321 TELEPHONE	\$390.00	\$390.00	\$357.50	\$300.00	\$300.00
E 100-4500-451-381 UTILITY-ELECTRIC	\$4,736.26	\$6,234.10	\$4,890.97	\$2,500.00	\$2,500.00



CITY OF HOWARD LAKE
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Account Descr	2023 Amt	2024 Amt	2025 YTD Amt	2025 Budget	2026 Budget
E 100-4500-451-384 REFUSE DISPOSAL	\$0.00	\$0.00	\$0.00	\$1,500.00	\$0.00
E 100-4500-451-387 WEED CONTROL/PROPERTY MAINT	\$0.00	\$6,128.59	\$2,000.00	\$0.00	\$0.00
E 100-4500-451-401 R&M BUILDINGS	\$1,297.08	\$3,602.86	\$801.57	\$6,000.00	\$5,000.00
E 100-4500-451-402 R&M STRUCTURES	\$10,709.11	\$11,644.15	\$12,832.90	\$12,000.00	\$12,000.00
E 100-4500-451-405 R&M- EQUIP,VEH	\$2,048.17	\$3,890.39	\$7,594.59	\$3,000.00	\$4,000.00
E 100-4500-451-437 MISCELLANEOUS	\$6,183.11	\$8,264.28	\$4,657.78	\$7,500.00	\$7,500.00
E 100-4500-451-512 EQUIPMENT PURCHASE	\$0.00	\$0.00	\$4,962.40	\$2,500.00	\$2,500.00
451 PARKS	\$55,903.74	\$42,393.87	\$46,902.68	\$58,594.00	\$37,300.00
452 COMMUNITY CENTER					
E 100-4500-452-201 GENERAL SUPPLIES	\$1,109.09	\$1,511.03	\$306.75	\$8,000.00	\$5,000.00
E 100-4500-452-211 CLEANING	\$0.00	\$0.00	\$20.28	\$0.00	\$0.00
E 100-4500-452-381 UTILITY-ELECTRIC	\$10,357.38	\$8,152.86	\$9,881.04	\$10,000.00	\$7,500.00
E 100-4500-452-382 UTILITY - GAS	\$6,073.68	\$3,755.67	\$6,931.44	\$10,000.00	\$10,000.00
E 100-4500-452-401 R&M BUILDINGS	\$186.78	\$0.00	\$779.85	\$2,500.00	\$1,500.00
E 100-4500-452-437 MISCELLANEOUS	\$22.49	\$49.00	\$12.99	\$0.00	\$0.00
452 COMMUNITY CENTER	\$17,749.42	\$13,468.56	\$17,932.35	\$30,500.00	\$24,000.00
453 SUMMER RECREATION					
E 100-4500-453-104 WAGES - TEMPORARY	\$2,300.34	\$3,352.50	\$2,100.30	\$0.00	\$0.00
E 100-4500-453-122 EMPLOYER FICA	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 100-4500-453-123 EMPLOYER MEDICARE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 100-4500-453-213 UNIFORMS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 100-4500-453-331 TRAVEL	\$250.00	\$250.00	\$0.00	\$0.00	\$0.00
E 100-4500-453-410 R & M OF BALL FIELDS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 100-4500-453-411 RENTAL EXP	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 100-4500-453-437 MISCELLANEOUS	\$837.50	-\$768.30	-\$201.06	\$0.00	\$0.00
E 100-4500-453-512 EQUIPMENT PURCHASE	\$423.00	\$0.00	\$739.00	\$0.00	\$0.00
453 SUMMER RECREATION	\$3,810.84	\$2,834.20	\$2,638.24	\$0.00	\$0.00
454 SKATING RINK					
E 100-4500-454-201 GENERAL SUPPLIES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 100-4500-454-240 TOOLS/MINOR EQUIP	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 100-4500-454-381 UTILITY-ELECTRIC	\$313.79	\$235.69	\$234.25	\$0.00	\$250.00
E 100-4500-454-382 UTILITY - GAS	\$186.87	\$188.10	\$183.15	\$0.00	\$200.00
E 100-4500-454-401 R&M BUILDINGS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00



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Account Descr	2023 Amt	2024 Amt	2025 YTD Amt	2025 Budget	2026 Budget
454 SKATING RINK	\$500.66	\$423.79	\$417.40	\$0.00	\$450.00
456 TENNIS COURT					
E 100-4500-456-402 R&M STRUCTURES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
456 TENNIS COURT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
460 SSEC					
E 100-4500-460-101 WAGES - DEPARTMENT HEAD	\$25,200.78	\$26,230.97	\$25,745.54	\$27,750.00	\$30,024.00
E 100-4500-460-103 WAGES - OTHER	\$37.90	\$147.40	\$0.00	\$0.00	\$0.00
E 100-4500-460-121 EMPLOYER PERA	\$1,852.43	\$2,015.90	\$2,010.16	\$2,081.00	\$2,252.00
E 100-4500-460-122 EMPLOYER FICA	\$1,366.81	\$1,560.47	\$1,551.80	\$1,721.00	\$1,861.00
E 100-4500-460-123 EMPLOYER MEDICARE	\$319.73	\$365.01	\$362.92	\$402.00	\$435.00
E 100-4500-460-131 HEALTH INSURANCE	\$7,961.59	\$5,155.78	\$5,285.18	\$5,747.00	\$6,322.00
E 100-4500-460-132 LIFE INSURANCE	\$6.47	\$9.04	\$8.40	\$10.00	\$11.00
E 100-4500-460-136 MN PAID LEAVE	\$0.00	\$0.00	\$0.00	\$0.00	\$177.00
E 100-4500-460-201 GENERAL SUPPLIES	\$2,844.45	\$3,520.49	\$2,044.49	\$2,500.00	\$2,500.00
E 100-4500-460-203 COMPUTER SUPPLIES/TECHNOLOGY	\$0.00	\$0.00	\$20.97	\$500.00	\$500.00
E 100-4500-460-211 CLEANING	\$32.00	\$0.00	\$0.00	\$0.00	\$0.00
E 100-4500-460-321 TELEPHONE	\$872.03	\$906.27	\$744.19	\$900.00	\$900.00
E 100-4500-460-341 ADVERTISING	\$8,249.00	\$40.00	\$340.00	\$2,500.00	\$2,500.00
E 100-4500-460-361 INSURANCE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 100-4500-460-409 R&M PROPERTY	\$4,216.92	\$1,901.51	\$1,750.33	\$2,500.00	\$2,500.00
E 100-4500-460-433 DUES AND SUBSCRIPTIONS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 100-4500-460-437 MISCELLANEOUS	\$4,075.64	\$2,467.18	\$796.54	\$500.00	\$1,000.00
E 100-4500-460-438 LICENSE & FEES TO OTHER GOVTS	\$0.00	\$100.00	\$72.50	\$0.00	\$0.00
E 100-4500-460-512 EQUIPMENT PURCHASE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
460 SSEC	\$57,035.75	\$44,420.02	\$40,733.02	\$47,111.00	\$50,982.00
461 CONSTRUCTION/DEVELOP					
E 100-4600-461-308 CONSTRUCTION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 100-4600-461-723 CONTRIBUTION EXPENSE	\$453,690.10	\$0.00	\$0.00	\$0.00	\$0.00
461 CONSTRUCTION/DEVELOP	\$453,690.10	\$0.00	\$0.00	\$0.00	\$0.00
462 ROYALTY					
E 100-4500-462-437 MISCELLANEOUS	\$0.00	\$0.00	\$44.33	\$0.00	\$0.00
462 ROYALTY	\$0.00	\$0.00	\$44.33	\$0.00	\$0.00



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463 COMMUNITY EVENTS					
E 100-4500-463-392 GOOD NEIGHBOR DAYS	\$2,645.00	\$105.99	\$2,087.75	\$5,000.00	\$5,000.00
E 100-4500-463-393 NATIONAL NIGHT OUT	\$842.62	\$108.53	\$168.02	\$500.00	\$250.00
E 100-4500-463-394 FARMERS MARKET	\$260.00	\$0.00	\$286.80	\$1,000.00	\$500.00
E 100-4500-463-395 HL ROYALTY	\$2,272.47	\$2,845.44	\$1,650.00	\$2,000.00	\$2,000.00
463 COMMUNITY EVENTS	\$6,020.09	\$3,059.96	\$4,192.57	\$8,500.00	\$7,750.00
467 LIBRARY					
E 100-4500-467-201 GENERAL SUPPLIES	\$0.00	\$0.00	\$122.09	\$0.00	\$0.00
E 100-4500-467-202 DUPLICATING SUPPLIES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 100-4500-467-203 COMPUTER SUPPLIES/TECHNOLOGY	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 100-4500-467-211 CLEANING	\$0.00	\$0.00	\$51.58	\$0.00	\$0.00
E 100-4500-467-306 TESTING SERVICES	\$0.00	\$0.00	\$7,701.63	\$0.00	\$0.00
E 100-4500-467-321 TELEPHONE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 100-4500-467-380 UTILITY - MISCELLANEOUS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 100-4500-467-381 UTILITY-ELECTRIC	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 100-4500-467-382 UTILITY - GAS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
467 LIBRARY	\$0.00	\$0.00	\$7,875.30	\$0.00	\$0.00
481 CABLE					
E 100-4800-481-101 WAGES - DEPARTMENT HEAD	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 100-4800-481-103 WAGES - OTHER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 100-4800-481-201 GENERAL SUPPLIES	\$3,576.00	\$1,009.12	\$2,566.88	\$3,500.00	\$2,500.00
E 100-4800-481-405 R&M- EQUIP,VEH	\$0.00	\$366.76	\$0.00	\$3,500.00	\$1,500.00
E 100-4800-481-437 MISCELLANEOUS	\$4,526.44	\$3,923.57	\$3,882.54	\$0.00	\$4,000.00
E 100-4800-481-512 EQUIPMENT PURCHASE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
481 CABLE	\$8,102.44	\$5,299.45	\$6,449.42	\$7,000.00	\$8,000.00
483 CEMETERY					
E 100-4800-483-387 WEED CONTROL/PROPERTY MAINT	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00
E 100-4800-483-437 MISCELLANEOUS	\$850.00	\$0.00	\$0.00	\$0.00	\$0.00
483 CEMETERY	\$10,850.00	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00
484 INFORMATION TECHNOLOGY					
E 100-4800-484-201 GENERAL SUPPLIES	\$3,450.00	\$2,622.94	\$1,594.56	\$4,000.00	\$4,000.00
E 100-4800-484-202 DUPLICATING SUPPLIES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 100-4800-484-203 COMPUTER SUPPLIES/TECHNOLOGY	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00



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Account Descr	2023 Amt	2024 Amt	2025 YTD Amt	2025 Budget	2026 Budget
E 100-4800-484-309 CONSULTING FEES	\$1,150.00	\$0.00	\$0.00	\$5,000.00	\$5,000.00
E 100-4800-484-321 TELEPHONE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 100-4800-484-433 DUES AND SUBSCRIPTIONS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 100-4800-484-512 EQUIPMENT PURCHASE	\$0.00	\$0.00	\$25,427.10	\$0.00	\$0.00
484 INFORMATION TECHNOLOGY	\$4,600.00	\$2,622.94	\$27,021.66	\$9,000.00	\$9,000.00
491 OTHER FINANCING USES					
E 100-4900-491-720 OPERATING TRNSFR OUT	\$0.00	\$1,004,769.81	\$0.00	\$600,000.00	\$650,000.00
E 100-4900-491-726 PRIOR PERIOD ADJUSTMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
491 OTHER FINANCING USES	\$0.00	\$1,004,769.81	\$0.00	\$600,000.00	\$650,000.00
493 GENERAL PUBLIC WORKS					
E 100-4300-493-103 WAGES - OTHER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 100-4300-493-385 MOSQUITO CONTROL	\$0.00	\$8,700.00	\$0.00	\$10,000.00	\$10,000.00
E 100-4300-493-387 WEED CONTROL/PROPERTY MAINT	\$0.00	\$0.00	\$0.00	\$3,500.00	\$0.00
E 100-4300-493-493 ANIMAL CONTROL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
493 GENERAL PUBLIC WORKS	\$0.00	\$8,700.00	\$0.00	\$13,500.00	\$10,000.00
610 WELLNESS PROGRAM					
E 100-4800-610-101 WAGES - DEPARTMENT HEAD	\$0.00	\$500.00	\$0.00	\$0.00	\$0.00
E 100-4800-610-122 EMPLOYER FICA	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 100-4800-610-123 EMPLOYER MEDICARE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
610 WELLNESS PROGRAM	\$0.00	\$500.00	\$0.00	\$0.00	\$0.00
612 DESIGN PROGRAM					
E 100-4800-612-305 CONFERENCES AND TRAINING	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
612 DESIGN PROGRAM	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
616 STORE FRONT GRANTS					
E 100-4100-616-437 MISCELLANEOUS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
616 STORE FRONT GRANTS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
100 GENERAL FUND	\$3,021,738.12	\$3,587,995.40	\$2,138,780.20	\$3,014,232.00	\$3,130,751.00
202 AMBULANCE FUND					
426 AMBULANCE					
E 202-4200-426-101 WAGES - DEPARTMENT HEAD	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 202-4200-426-103 WAGES - OTHER	\$39,730.50	\$34,148.00	\$36,270.00	\$0.00	\$0.00



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Account Descr	2023 Amt	2024 Amt	2025 YTD Amt	2025 Budget	2026 Budget
E 202-4200-426-122 EMPLOYER FICA	\$4,673.49	\$4,673.49	\$0.00	\$0.00	\$0.00
E 202-4200-426-123 EMPLOYER MEDICARE	\$1,093.24	\$1,093.24	\$0.00	\$0.00	\$0.00
E 202-4200-426-135 MEDICAL EXAMS/DRUG TESTING	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 202-4200-426-201 GENERAL SUPPLIES	\$126.61	\$1,391.79	\$344.41	\$1,000.00	\$0.00
E 202-4200-426-202 DUPLICATING SUPPLIES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 202-4200-426-203 COMPUTER SUPPLIES/TECHNOLOGY	\$423.08	\$675.05	\$2,566.86	\$500.00	\$0.00
E 202-4200-426-212 VEHICLES - OIL/GAS	\$5,840.89	\$4,989.93	\$5,092.05	\$4,000.00	\$0.00
E 202-4200-426-213 UNIFORMS	\$0.00	-\$1,188.25	\$0.00	\$0.00	\$0.00
E 202-4200-426-305 CONFERENCES AND TRAINING	\$7,670.17	\$4,180.00	\$3,278.60	\$5,000.00	\$0.00
E 202-4200-426-309 CONSULTING FEES	\$9,691.11	\$12,400.00	\$10,000.00	\$10,000.00	\$0.00
E 202-4200-426-322 POSTAGE	\$252.00	\$214.00	\$78.00	\$250.00	\$0.00
E 202-4200-426-323 RADIO/PAGER UNITS	\$0.00	\$181.50	\$0.00	\$0.00	\$0.00
E 202-4200-426-391 MEDICAL SUPPLIES	\$16,078.32	\$9,824.57	\$7,875.98	\$10,000.00	\$0.00
E 202-4200-426-405 R&M- EQUIP,VEH	\$1,687.40	\$2,880.26	\$2,072.39	\$2,500.00	\$0.00
E 202-4200-426-433 DUES AND SUBSCRIPTIONS	\$4,286.99	\$1,001.40	\$3,396.61	\$2,000.00	\$0.00
E 202-4200-426-437 MISCELLANEOUS	\$1,590.26	\$2,514.30	\$1,120.84	\$3,000.00	\$0.00
E 202-4200-426-438 LICENSE & FEES TO OTHER GOVTS	\$0.00	\$25.00	\$97.89	\$100.00	\$0.00
E 202-4200-426-510 CAPITAL EXPENDITURES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 202-4200-426-512 EQUIPMENT PURCHASE	\$54,768.11	\$0.00	\$11,665.76	\$10,000.00	\$0.00
426 AMBULANCE	\$147,912.17	\$79,004.28	\$83,859.39	\$48,350.00	\$0.00
202 AMBULANCE FUND	\$147,912.17	\$79,004.28	\$83,859.39	\$48,350.00	\$0.00
602 WATER ENTERPRISE FUND					
416 PROFESSIONAL SERVICES					
E 602-4300-416-301 ACCOUNTING FEES	\$0.00	\$17,262.34	\$0.00	\$26,125.00	\$26,125.00
416 PROFESSIONAL SERVICES	\$0.00	\$17,262.34	\$0.00	\$26,125.00	\$26,125.00
432 WATER					
E 602-4300-432-101 WAGES - DEPARTMENT HEAD	\$61,944.17	\$66,074.49	\$51,756.23	\$62,090.00	\$85,694.00
E 602-4300-432-103 WAGES - OTHER	\$84,094.14	\$83,444.85	\$69,669.64	\$91,709.00	\$100,197.00
E 602-4300-432-121 EMPLOYER PERA	\$23,065.38	-\$724.96	\$9,877.98	\$10,910.00	\$13,314.00
E 602-4300-432-122 EMPLOYER FICA	\$8,051.40	\$9,524.69	\$7,002.48	\$9,330.00	\$11,311.00
E 602-4300-432-123 EMPLOYER MEDICARE	\$1,883.10	\$2,227.53	\$1,637.59	\$2,182.00	\$2,645.00
E 602-4300-432-131 HEALTH INSURANCE	\$21,597.86	\$32,626.41	\$24,956.50	\$23,614.00	\$33,171.00
E 602-4300-432-132 LIFE INSURANCE	\$31.72	\$42.62	\$38.22	\$57.00	\$82.00



CITY OF HOWARD LAKE
Budget Report Expenditures - ABDO

Account Descr	2023 Amt	2024 Amt	2025 YTD Amt	2025 Budget	2026 Budget
E 602-4300-432-136 MN PAID LEAVE	\$0.00	\$0.00	\$0.00	\$0.00	\$1,097.00
E 602-4300-432-141 UNEMPLOYMENT COMPENSATION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 602-4300-432-151 WORKERS COMPENSATION INSURANCE	\$8,656.65	\$5,845.29	\$3,588.94	\$6,557.00	\$5,901.00
E 602-4300-432-201 GENERAL SUPPLIES	\$4,797.98	\$4,270.58	\$7,236.73	\$5,000.00	\$5,000.00
E 602-4300-432-203 COMPUTER SUPPLIES/TECHNOLOGY	\$1,835.56	\$6,013.85	\$4,005.05	\$4,000.00	\$5,000.00
E 602-4300-432-212 VEHICLES - OIL/GAS	\$3,644.00	\$3,715.68	\$2,405.51	\$5,000.00	\$5,000.00
E 602-4300-432-213 UNIFORMS	\$0.00	\$185.64	\$142.38	\$0.00	\$500.00
E 602-4300-432-216 CHEMICALS	\$23,751.26	\$35,174.45	\$27,696.70	\$25,000.00	\$25,000.00
E 602-4300-432-301 ACCOUNTING FEES	\$0.00	\$3,349.79	\$21,343.86	\$0.00	\$0.00
E 602-4300-432-303 ENGINEERING FEES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 602-4300-432-304 LEGAL FEES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 602-4300-432-305 CONFERENCES AND TRAINING	\$237.00	\$900.00	\$1,050.00	\$1,000.00	\$1,000.00
E 602-4300-432-306 TESTING SERVICES	\$950.73	\$3,103.00	\$1,327.40	\$3,000.00	\$3,000.00
E 602-4300-432-321 TELEPHONE	\$2,589.78	\$2,586.54	\$2,260.79	\$3,000.00	\$3,000.00
E 602-4300-432-322 POSTAGE	\$2,032.49	\$2,946.50	\$1,660.25	\$2,500.00	\$2,500.00
E 602-4300-432-351 PUBLISHING LEGAL NOTICES	\$0.00	\$1,058.36	\$0.00	\$1,200.00	\$1,200.00
E 602-4300-432-381 UTILITY-ELECTRIC	\$23,021.46	\$20,239.88	\$20,486.60	\$25,000.00	\$25,000.00
E 602-4300-432-382 UTILITY - GAS	\$2,587.94	\$3,072.02	\$3,711.45	\$2,500.00	\$3,500.00
E 602-4300-432-401 R&M BUILDINGS	\$3,904.00	\$3,969.96	\$1,859.78	\$3,500.00	\$4,000.00
E 602-4300-432-402 R&M STRUCTURES	\$1,012.00	\$14,473.20	\$131.25	\$10,000.00	\$15,000.00
E 602-4300-432-403 R&M WT LINES/WELL	\$13,482.50	\$23,109.05	\$98,793.08	\$20,000.00	\$50,000.00
E 602-4300-432-405 R&M- EQUIP,VEH	\$1,032.93	\$5,369.25	\$17,856.98	\$10,000.00	\$10,000.00
E 602-4300-432-433 DUES AND SUBSCRIPTIONS	\$1,623.00	\$1,229.50	\$1,870.88	\$2,000.00	\$2,000.00
E 602-4300-432-436 MINN. SALES TAX	\$7,336.00	\$6,224.00	\$4,716.00	\$10,000.00	\$10,000.00
E 602-4300-432-437 MISCELLANEOUS	\$8,050.79	\$5,562.29	\$1,205.13	\$10,000.00	\$10,000.00
E 602-4300-432-438 LICENSE & FEES TO OTHER GOVTS	\$7,845.14	\$10,867.11	\$9,382.85	\$10,000.00	\$10,000.00
E 602-4300-432-512 EQUIPMENT PURCHASE	\$3,244.23	\$0.00	\$1,165.99	\$0.00	\$0.00
432 WATER	\$322,303.21	\$356,481.57	\$398,836.24	\$359,149.00	\$444,112.00
433 SEWER					
E 602-4300-433-203 COMPUTER SUPPLIES/TECHNOLOGY	\$282.89	\$240.01	\$0.00	\$500.00	\$500.00
433 SEWER	\$282.89	\$240.01	\$0.00	\$500.00	\$500.00
471 DEBT SERVICE					
E 602-4700-471-601 DEBT PRINCIPAL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 602-4700-471-611 DEBT INTEREST	\$31,302.88	\$26,846.51	\$22,529.76	\$22,530.00	\$22,530.00



CITY OF HOWARD LAKE
Budget Report Expenditures - ABDO

Account Descr	2023 Amt	2024 Amt	2025 YTD Amt	2025 Budget	2026 Budget
E 602-4700-471-613 BOND ISSUANCE COSTS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 602-4700-471-620 FISCAL AGENT FEE	\$660.00	\$247.50	\$0.00	\$0.00	\$0.00
471 DEBT SERVICE	\$31,962.88	\$27,094.01	\$22,529.76	\$22,530.00	\$22,530.00
482 MISCELLANEOUS					
E 602-4800-482-420 DEPRECIATION	\$135,970.89	\$136,213.94	\$113,310.00	\$140,000.00	\$140,000.00
482 MISCELLANEOUS	\$135,970.89	\$136,213.94	\$113,310.00	\$140,000.00	\$140,000.00
491 OTHER FINANCING USES					
E 602-4900-491-720 OPERATING TRNSFR OUT	\$16,728.00	\$457,504.81	\$0.00	\$25,000.00	\$0.00
E 602-4900-491-726 PRIOR PERIOD ADJUSTMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
491 OTHER FINANCING USES	\$16,728.00	\$457,504.81	\$0.00	\$25,000.00	\$0.00
602 WATER ENTERPRISE FUND	\$507,247.87	\$994,796.68	\$534,676.00	\$573,304.00	\$633,267.00
603 SEWER ENTERPRISE FUND					
416 PROFESSIONAL SERVICES					
E 603-4300-416-301 ACCOUNTING FEES	\$0.00	\$17,262.34	\$0.00	\$0.00	\$0.00
416 PROFESSIONAL SERVICES	\$0.00	\$17,262.34	\$0.00	\$0.00	\$0.00
432 WATER					
E 603-4300-432-301 ACCOUNTING FEES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
432 WATER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
433 SEWER					
E 603-4300-433-101 WAGES - DEPARTMENT HEAD	\$24,083.56	\$18,732.97	\$14,787.50	\$17,740.00	\$38,718.00
E 603-4300-433-103 WAGES - OTHER	\$76,181.87	\$84,369.16	\$66,273.02	\$91,431.00	\$98,877.00
E 603-4300-433-121 EMPLOYER PERA	\$21,743.33	\$1,033.80	\$6,168.40	\$6,812.00	\$8,955.00
E 603-4300-433-122 EMPLOYER FICA	\$5,596.39	\$6,744.09	\$4,702.75	\$6,563.00	\$8,317.00
E 603-4300-433-123 EMPLOYER MEDICARE	\$1,308.83	\$1,577.33	\$1,099.86	\$1,535.00	\$1,945.00
E 603-4300-433-131 HEALTH INSURANCE	\$7,071.19	\$21,482.27	\$15,671.82	\$14,637.00	\$22,398.00
E 603-4300-433-132 LIFE INSURANCE	\$17.74	\$21.72	\$19.47	\$35.00	\$55.00
E 603-4300-433-136 MN PAID LEAVE	\$0.00	\$0.00	\$0.00	\$0.00	\$812.00
E 603-4300-433-141 UNEMPLOYMENT COMPENSATION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 603-4300-433-151 WORKERS COMPENSATION INSURANCE	\$8,656.65	\$5,845.29	\$3,588.94	\$6,557.00	\$5,901.00
E 603-4300-433-201 GENERAL SUPPLIES	\$2,111.40	\$1,263.17	\$5,759.20	\$2,500.00	\$2,500.00
E 603-4300-433-203 COMPUTER SUPPLIES/TECHNOLOGY	\$1,073.09	\$1,407.96	\$1,700.68	\$1,500.00	\$1,500.00
E 603-4300-433-212 VEHICLES - OIL/GAS	\$2,635.20	\$2,317.84	\$2,173.81	\$3,000.00	\$3,000.00



CITY OF HOWARD LAKE
Budget Report Expenditures - ABDO

Account Descr	2023 Amt	2024 Amt	2025 YTD Amt	2025 Budget	2026 Budget
E 603-4300-433-213 UNIFORMS	\$0.00	\$396.99	\$142.39	\$250.00	\$500.00
E 603-4300-433-301 ACCOUNTING FEES	\$0.00	\$3,349.80	\$21,343.87	\$26,125.00	\$12,000.00
E 603-4300-433-303 ENGINEERING FEES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 603-4300-433-304 LEGAL FEES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 603-4300-433-305 CONFERENCES AND TRAINING	\$23.00	\$55.00	\$55.00	\$250.00	\$250.00
E 603-4300-433-321 TELEPHONE	\$1,528.85	\$1,518.30	\$1,429.16	\$2,000.00	\$1,500.00
E 603-4300-433-322 POSTAGE	\$1,709.92	\$2,312.78	\$1,668.04	\$1,800.00	\$2,000.00
E 603-4300-433-381 UTILITY-ELECTRIC	\$10,967.76	\$9,448.28	\$9,873.33	\$10,000.00	\$10,000.00
E 603-4300-433-382 UTILITY - GAS	\$4,349.89	\$2,803.59	\$3,889.07	\$5,000.00	\$5,000.00
E 603-4300-433-384 REFUSE DISPOSAL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 603-4300-433-401 R&M BUILDINGS	\$0.00	\$842.38	\$683.34	\$500.00	\$1,000.00
E 603-4300-433-402 R&M STRUCTURES	\$595.00	\$47,092.20	\$4,353.75	\$15,000.00	\$40,000.00
E 603-4300-433-404 R&M- SEWER LINES	\$4,177.37	\$10,698.00	\$0.00	\$5,000.00	\$10,000.00
E 603-4300-433-405 R&M- EQUIP,VEH	\$14,352.44	\$12,959.49	\$3,727.46	\$10,000.00	\$12,000.00
E 603-4300-433-433 DUES AND SUBSCRIPTIONS	\$0.00	\$412.50	\$0.00	\$500.00	\$500.00
E 603-4300-433-437 MISCELLANEOUS	\$8,610.01	\$6,015.68	\$1,891.97	\$10,000.00	\$10,000.00
E 603-4300-433-438 LICENSE & FEES TO OTHER GOVTS	\$50.75	\$2,719.98	\$76.25	\$3,000.00	\$3,000.00
E 603-4300-433-512 EQUIPMENT PURCHASE	\$2,790.83	-\$996.53	\$1,166.00	\$3,000.00	\$3,000.00
E 603-4300-433-519 WWTP VOLUME FEE	\$591,360.98	\$677,959.98	\$532,593.34	\$600,000.00	\$600,000.00
433 SEWER	\$790,996.05	\$922,384.02	\$704,838.42	\$844,735.00	\$903,728.00
471 DEBT SERVICE					
E 603-4700-471-601 DEBT PRINCIPAL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 603-4700-471-611 DEBT INTEREST	\$43,743.72	\$37,582.54	\$31,362.90	\$31,364.00	\$31,364.00
E 603-4700-471-613 BOND ISSUANCE COSTS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 603-4700-471-620 FISCAL AGENT FEE	\$660.00	\$247.50	\$495.00	\$0.00	\$0.00
471 DEBT SERVICE	\$44,403.72	\$37,830.04	\$31,857.90	\$31,364.00	\$31,364.00
482 MISCELLANEOUS					
E 603-4800-482-420 DEPRECIATION	\$107,653.22	\$109,142.27	\$89,710.00	\$110,000.00	\$110,000.00
482 MISCELLANEOUS	\$107,653.22	\$109,142.27	\$89,710.00	\$110,000.00	\$110,000.00
491 OTHER FINANCING USES					
E 603-4900-491-720 OPERATING TRNSFR OUT	\$16,728.00	\$280,841.14	\$0.00	\$25,000.00	\$0.00
E 603-4900-491-725 CHANGE IN EQUITY INTEREST	\$216,942.00	\$51,194.00	\$0.00	\$0.00	\$0.00
E 603-4900-491-726 PRIOR PERIOD ADJUSTMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00



CITY OF HOWARD LAKE
Budget Report Expenditures - ABDO

Account Descr	2023 Amt	2024 Amt	2025 YTD Amt	2025 Budget	2026 Budget
491 OTHER FINANCING USES	\$233,670.00	\$332,035.14	\$0.00	\$25,000.00	\$0.00
603 SEWER ENTERPRISE FUND	\$1,176,722.99	\$1,418,653.81	\$826,406.32	\$1,011,099.00	\$1,045,092.00
610 MUNICIPAL LIQUOR					
382 SSEC					
E 610-4850-382-401 R&M BUILDINGS	\$0.00	\$0.00	\$120.00	\$0.00	\$0.00
382 SSEC	\$0.00	\$0.00	\$120.00	\$0.00	\$0.00
416 PROFESSIONAL SERVICES					
E 610-4850-416-301 ACCOUNTING FEES	\$0.00	\$17,262.34	\$305.38	\$0.00	\$0.00
416 PROFESSIONAL SERVICES	\$0.00	\$17,262.34	\$305.38	\$0.00	\$0.00
461 CONSTRUCTION/DEVELOP					
E 610-4600-461-302 ARCHITECTS FEES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 610-4600-461-308 CONSTRUCTION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
461 CONSTRUCTION/DEVELOP	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
471 DEBT SERVICE					
E 610-4700-471-601 DEBT PRINCIPAL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 610-4700-471-611 DEBT INTEREST	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 610-4700-471-613 BOND ISSUANCE COSTS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
471 DEBT SERVICE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
482 MISCELLANEOUS					
E 610-4800-482-420 DEPRECIATION	\$3,666.75	\$3,665.21	\$3,060.00	\$3,750.00	\$3,750.00
482 MISCELLANEOUS	\$3,666.75	\$3,665.21	\$3,060.00	\$3,750.00	\$3,750.00
485 LIQUOR ENTERPRISE					
E 610-4850-485-101 WAGES - DEPARTMENT HEAD	\$54,760.11	\$64,343.48	\$52,069.02	\$64,751.00	\$70,055.00
E 610-4850-485-103 WAGES - OTHER	\$33,157.30	\$36,319.97	\$33,099.96	\$55,821.00	\$60,274.00
E 610-4850-485-104 WAGES - TEMPORARY	\$37,527.17	\$61,800.60	\$65,179.08	\$99,642.00	\$94,867.00
E 610-4850-485-121 EMPLOYER PERA	-\$956.81	\$20,685.87	\$15,639.17	\$16,516.00	\$16,890.00
E 610-4850-485-122 EMPLOYER FICA	\$7,630.19	\$10,848.76	\$9,562.82	\$13,653.00	\$13,962.00
E 610-4850-485-123 EMPLOYER MEDICARE	\$1,784.44	\$2,537.00	\$2,236.39	\$3,193.00	\$3,265.00
E 610-4850-485-131 HEALTH INSURANCE	\$24,929.36	\$22,732.40	\$19,985.35	\$19,224.00	\$23,069.00
E 610-4850-485-132 LIFE INSURANCE	\$30.25	\$55.00	\$36.67	\$58.00	\$69.00
E 610-4850-485-136 MN PAID LEAVE	\$0.00	\$0.00	\$0.00	\$0.00	\$1,329.00



CITY OF HOWARD LAKE
Budget Report Expenditures - ABDO

Account Descr	2023 Amt	2024 Amt	2025 YTD Amt	2025 Budget	2026 Budget
E 610-4850-485-141 UNEMPLOYMENT COMPENSATION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 610-4850-485-151 WORKERS COMPENSATION INSURANCE	\$10,580.35	\$7,144.24	\$4,386.48	\$5,557.00	\$5,001.00
E 610-4850-485-201 GENERAL SUPPLIES	\$3,322.52	\$6,923.24	\$7,035.23	\$4,000.00	\$5,000.00
E 610-4850-485-203 COMPUTER SUPPLIES/TECHNOLOGY	\$2,429.75	\$3,649.00	\$3,245.67	\$4,000.00	\$5,000.00
E 610-4850-485-211 CLEANING	\$0.00	\$32.08	\$159.00	\$0.00	\$0.00
E 610-4850-485-213 UNIFORMS	\$219.00	\$907.00	\$439.00	\$1,000.00	\$800.00
E 610-4850-485-251 LIQUOR	\$257,746.21	\$243,175.00	\$189,285.70	\$250,000.00	\$175,000.00
E 610-4850-485-252 BEER	\$414,341.39	\$392,675.64	\$279,411.86	\$400,000.00	\$350,000.00
E 610-4850-485-253 WINE	\$62,626.11	\$68,974.72	\$43,308.03	\$60,000.00	\$40,000.00
E 610-4850-485-254 POP/MIXES	\$12,432.38	\$13,822.13	\$7,522.62	\$12,000.00	\$8,000.00
E 610-4850-485-255 DRINK GARNISHES	\$869.52	\$1,641.90	\$541.00	\$1,500.00	\$800.00
E 610-4850-485-256 THC PRODUCTS	\$585.50	\$2,274.84	\$9,588.90	\$1,200.00	\$5,000.00
E 610-4850-485-257 ICE	\$4,937.77	\$5,268.66	\$3,688.66	\$5,000.00	\$5,000.00
E 610-4850-485-258 FREIGHT	\$6,064.69	\$6,279.14	\$4,311.94	\$6,000.00	\$6,000.00
E 610-4850-485-259 OTHER	\$0.00	\$344.00	\$769.96	\$250.00	\$250.00
E 610-4850-485-260 CREDIT CARD FEES	\$20,522.32	\$38,003.78	\$56,213.72	\$20,000.00	\$20,000.00
E 610-4850-485-301 ACCOUNTING FEES	\$0.00	\$3,349.80	\$21,343.78	\$10,450.00	\$10,500.00
E 610-4850-485-302 ARCHITECTS FEES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 610-4850-485-304 LEGAL FEES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 610-4850-485-305 CONFERENCES AND TRAINING	\$1,269.38	\$1,204.00	\$1,578.00	\$1,200.00	\$1,500.00
E 610-4850-485-308 CONSTRUCTION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 610-4850-485-309 CONSULTING FEES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 610-4850-485-321 TELEPHONE	\$2,155.47	\$2,094.70	\$1,846.98	\$2,000.00	\$2,000.00
E 610-4850-485-322 POSTAGE	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00
E 610-4850-485-331 TRAVEL	-\$12.88	\$340.36	\$757.40	\$500.00	\$600.00
E 610-4850-485-341 ADVERTISING	\$250.00	\$40.00	\$300.00	\$0.00	\$500.00
E 610-4850-485-342 MARKETING AND PROMOTIONS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 610-4850-485-361 INSURANCE	\$0.00	\$0.00	\$2,190.56	\$0.00	\$3,479.00
E 610-4850-485-364 DRAM INSURANCE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 610-4850-485-380 UTILITY - MISCELLANEOUS	\$1,893.22	\$2,455.05	\$2,372.95	\$2,000.00	\$2,000.00
E 610-4850-485-381 UTILITY-ELECTRIC	\$6,822.44	\$5,281.73	\$4,292.43	\$5,000.00	\$5,000.00
E 610-4850-485-382 UTILITY - GAS	\$3,596.29	\$1,764.80	\$2,960.74	\$4,000.00	\$4,000.00
E 610-4850-485-384 REFUSE DISPOSAL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 610-4850-485-396 REEDS & RUSHES	\$721.77	\$1,691.00	\$83.48	\$1,000.00	\$250.00
E 610-4850-485-401 R&M BUILDINGS	\$8,125.02	\$18,215.62	\$7,775.87	\$5,000.00	\$5,000.00



CITY OF HOWARD LAKE
Budget Report Expenditures - ABDO

Account Descr	2023 Amt	2024 Amt	2025 YTD Amt	2025 Budget	2026 Budget
E 610-4850-485-405 R&M- EQUIP,VEH	\$1,081.08	\$480.02	\$0.00	\$1,000.00	\$500.00
E 610-4850-485-411 RENTAL EXP	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 610-4850-485-415 TIPS-SSEC	\$36.00	\$4,394.11	\$1,189.31	\$1,200.00	\$2,000.00
E 610-4850-485-416 Gratuity	\$0.00	\$10,075.43	\$7,772.90	\$5,000.00	\$5,000.00
E 610-4850-485-420 DEPRECIATION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 610-4850-485-430 CASH SHORT/OVER	-\$97.25	-\$14.85	\$3,291.77	\$0.00	\$0.00
E 610-4850-485-432 UNCOLLECTIBLE CHECKS	\$0.00	-\$0.18	-\$30.00	\$0.00	\$0.00
E 610-4850-485-433 DUES AND SUBSCRIPTIONS	\$0.00	\$1,400.00	\$1,917.90	\$2,000.00	\$2,000.00
E 610-4850-485-436 MINN. SALES TAX	\$98,445.00	\$103,216.77	\$77,585.00	\$95,000.00	\$100,000.00
E 610-4850-485-437 MISCELLANEOUS	\$529.64	\$6,441.23	\$0.00	\$5,000.00	\$1,000.00
E 610-4850-485-438 LICENSE & FEES TO OTHER GOVTS	\$120.00	\$40.00	\$72.50	\$120.00	\$100.00
E 610-4850-485-439 REIMBURSED EXPENSES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 610-4850-485-501 OFFSET ON-SALE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 610-4850-485-502 OFFSET OFF-SALE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 610-4850-485-510 CAPITAL EXPENDITURES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 610-4850-485-514 LAND PURCHASE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 610-4850-485-720 OPERATING TRNSFR OUT	\$0.00	\$0.00	\$0.00	\$30,000.00	\$30,000.00
E 610-4850-485-727 LOYALTY PROGRAM	\$6.08	\$5.50	\$0.00	\$0.00	\$0.00
485 LIQUOR ENTERPRISE	\$1,080,480.78	\$1,172,913.54	\$945,017.80	\$1,213,835.00	\$1,085,560.00
491 OTHER FINANCING USES					
E 610-4900-491-720 OPERATING TRNSFR OUT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 610-4900-491-721 LOSS ON SALE OF ASSET	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 610-4900-491-726 PRIOR PERIOD ADJUSTMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
491 OTHER FINANCING USES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
494 REEDS AND RUSHES EVENT CENTER					
E 610-4850-494-251 LIQUOR	\$0.00	\$0.00	\$4,208.90	\$0.00	\$1,000.00
E 610-4850-494-252 BEER	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00
E 610-4850-494-253 WINE	\$0.00	\$0.00	\$1,688.00	\$0.00	\$500.00
E 610-4850-494-254 POP/MIXES	\$0.00	\$0.00	\$2,279.65	\$0.00	\$500.00
E 610-4850-494-255 DRINK GARNISHES	\$0.00	\$0.00	\$129.65	\$0.00	\$100.00
E 610-4850-494-256 THC PRODUCTS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E 610-4850-494-257 ICE	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00
E 610-4850-494-258 FREIGHT	\$0.00	\$0.00	\$137.47	\$0.00	\$100.00
E 610-4850-494-259 OTHER	\$0.00	\$0.00	\$2,907.75	\$0.00	\$750.00



CITY OF HOWARD LAKE
Budget Report Expenditures - ABDO

Account Descr	2023 Amt	2024 Amt	2025 YTD Amt	2025 Budget	2026 Budget
494 REEDS AND RUSHES EVENT CENTER	\$0.00	\$0.00	\$11,351.42	\$0.00	\$4,450.00
610 MUNICIPAL LIQUOR	\$1,084,147.53	\$1,193,841.09	\$959,854.60	\$1,217,585.00	\$1,093,760.00
	\$5,937,768.68	\$7,274,291.26	\$4,543,576.51	\$5,864,570.00	\$5,902,870.00

([*Expenditure Accounts].[FUND] In ("100","202","602","603","610"))