

## **AGENDA**

**A. Call to Order**

**B. Pledge of Allegiance**

**C. Approval of Agenda**

Any additions, deletions, modifications to the agenda will be done at this time.

**D. Citizen Input**

**E. Consent Agenda**

1. Consider Approving Council Meeting Minutes from the September 15, 2025 Council Meeting.
2. Consider Accepting all Reports & Payment of Claims.
3. Consider Approving Various City Holiday Events
4. Declare Vacancy on Parks and Planning Commission: Direct Advertisement for Replacement.

**F. Presentations, Public Hearings & Related Approvals**

1. Public Hearing: Reeds and Rushes Event Center - CUP Amendment

**G. New Business**

1. Consider Resolution 25-28 Approving CUP Amendment for Reeds and Rushes Event Center
2. Consider Approval of Liquor License for Reeds and Rushes Event Center
3. Consider Scope and Fee for Services for Lobbyist for 2026 Legislative Session
4. Consider Quotes for Maintenance Repairs at Fire Hall
5. Consider Resolution 25-29 Decertifying Foresman Farms TIF District

**H. Old Business**

**I. Department Reports**

1. Howard Lake Wine and Spirits - Financial Reports

**J. Administrator's Report**

**K. Council/Committee Report**

**L. Adjourn**

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

**CITY COUNCIL**  
MEETING MINUTES  
**CITY OF**  
**HOWARD LAKE**  
— Est. 1878 —

SEPTEMBER 15, 2025

**Call to Order**

**Pledge of Allegiance**

**Approval of Agenda**

Added item E.d. to Consent - Consider Awarding Downtown Revitalization Grant to applicant, Swanson-Peterson Funeral Home.

Council Member Kutz moved to approve the Agenda with the added Consent Item. The motion was seconded by Council Member Gilbert and passed unanimously.

**Citizen Input**

None.

**Consent Agenda**

Mayor Zimmerman read through the items up for approval on the Consent Agenda.

Council Member Gilbert moved to approve the Consent Agenda. The motion was seconded by Council Member Kutz and passed unanimously.

- a. **Consider Approving Council Meeting Minutes from the August 18, 2025 Council Meeting.**
- b. **Consider Accepting all Reports & Payment of Claims.**
- c. **Consider Approving a Donation to the Howard Lake Royalty and Official Recognition of their Aquatennial Reception Celebration.**
- d. **Consider Awarding Downtown Revitalization Grants**

**Presentations, Public Hearings & Related Approvals**

- a. **Life Saving Award Presentation: Police Chief Thompson | Fire Chief Stoll | Sheriff Deringer**
  - **Fire Chief Two - Alex Mages**
  - **WCSO Deputy Hanson**

Fire Cheif Stoll addressed the City Council to present the Life Saving Award to Fire Cheif Two, Alex Mages, Wright County Deputy Hanson and Howard Lake Fire Cheif Thompson. He shared details from the event that happened on July 7, 2025, where Rick Langness suffered a "Widow Maker" heartattack event. Mages, Hanson and Thompson were able to save his life due to their quick response.

b. **Swearing in of Officer Thomas "TJ" Helgren**

Cheif Thompson performed the Swearing-In of Officer Thomas "TJ" Helgren.

c. **Introduction of HLWW Superintendent Dr. Daniel Edwards**

Shannah Mulvihill of HLWW School Board addressed the City Council and introduced Superintendent DR. Daniel Edwards to the Council.

Dr. Daniel Edwards introduced himself to the Council and shared that he looks forward to working within the community of Howard Lake and with the City of Howard Lake.

**New Business**

a. **Consider Ordinance 25-06 Modifications to Ordinance 2.01 Council Meetings.**

- **Consider Resolution 25-26 Authorizing Summary Publication of Ordinance 2.01**

Haggenmiller reviewed the staff report and highlighted the changes to the ordinance.

b. **Consider Quote to Replace Canvass Roof on Public Works Salt Shed**

Theisen reviewed the staff report and the quote from Greystone Construction for a new canvas for the salt shed, located at 200 12th Street. The quote is \$19,315 and would come from the 2025 CIP.

Council Member Gilbert moved to approve the quote from Greystone Construction. The motion was seconded by Council Member Kutz and passed unanimously.

c. **Consider Quote to Purchase Replacement Snow Blower for Skid Steer.**

- **Authorize Sale or Disposal of Current Skid Steer Snow Blower.**

Theisen reviewed the staff report, highlighting that the current snow blower attachment is past its useful life and has minimal trade-in value at this point. Farm-Rite Equipment provided a quote for a Bobcat Snow Blower for \$6,682.37. This item would be purchased through the 2025 CIP funds.

Council Member Kutz moved to approve the purchase of the snowblower from Farm-Rite Equipment. The motion was seconded by Council Member Gilbert and passed unanimously.

d. **Consider Quote for Maintenance Repairs on Lift Station #2.**

Theisen reviewed the staff report. Staff received a quote from Nelson Electric Motor Repair for \$65,100, which would come from the 2025 CIP.

Council Member Kutz moved to approve the rehab work on Lift Station #2. The motion was seconded by Council Member Gilbert and passed unanimously.

e. **Consider Quote for Purchase of Replacement Snow Blower for John Deer Mower.**

- **Authorize Sale or Disposal of Current John Deer Snow Blower.**

Theisen reviewed the staff report, stating that the John Deere snowblower attachment needed to be replaced after sustaining significant damage during a snow event last season. The attachment is \$14,000 and the City had received an insurance payout of \$5,592, leaving a remaining balance of \$8,408 to purchase the new snowblower. The purchase will be made out of the 2025 CIP Fund.

Council Member Gilbert moved to approve the new snowblower. The motion was seconded by Council Member Kutz and passed unanimously.

f. **Consider Quote for Maintenance/Autobody Repairs on Public Works Pickup.**

Theisen reviewed the staff report, stating that the 2018 GMC Sierra 2500 HD public works pick up truck has significant rusting to the rocker panels, lower door seams, tailgate and the outer truck bed panel. John's Collision provided a quote to repair the rust for \$8,665.65.

Council Member Kutz moved to approve the quote from John's Collision to repair the rust on the public works vehicle. The motion was seconded by Council Member Gilbert and passed unanimously.

g. **Consider Resolution 25-27 Approving Preliminary General Fund Budget and Levy for 2026.**

Ashley from Abdo, Amanda & Ashley addressed the Council to review the budget memo provided from Amanda and team. Highlighting the key changes to the budget for 2026.

Haggenmiller and Ashley fielded questions from Council.

h. **Consider Setting TNT for 2026 Budget and Levy for December 8, 2025 at 6pm**

## **Old Business**

### **Department Reports**

Nick Peterson, Bolton and Menk Inc., filling in for Josh Halvorson - provided a update on the street and utility project.

### **Administrator's Report**

**Council/Committee Report**

Gene - Planning and Zoning update.

Neil Wickoff - Requested the use of the parking lot for a "Ladies Night Out" Wednesday, October 8th from 4-9.

Council approved upon receiving an application.

**Adjourn**

Council Member Kutz moved to adjourn the City Council Meeting at 7:57 pm. The motion was seconded by Council Member Gilbert and passed unanimously.

\_\_\_\_\_  
Attest - City Administrator/Clerk

\_\_\_\_\_  
Mayor

# CITY OF HOWARD LAKE

## CLAIMS & DONATIONS APPROVED

DATE - October 20, 2025

GENERAL FUND	CHECKS: 64873-65030	\$2,127,566.62
PAYROLL	27740-27755, 504462-504558	\$103,607.69
ELECTRONIC	2040-2069	\$94,709.64
TOTAL		\$2,325,883.95

AMBULANCE CLMS	CHECKS: 6230-6236	\$6,346.50
ELECTRONIC	75	\$131.93
TOTAL		\$6,478.43

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Checks 9/11/2025-10/17/2025

Name	Check Date	Check Amt	
<b>1010 CITIZEN ALLIANCE</b>			
2040e	MN DEPT OF REVENUE	9/19/2025	\$12,275.00 MN Dept of Revenue
2046e	INTERNAL REVENUE SERVICE	9/23/2025	\$9,996.03
2047e	MN DEPT OF REVENUE	9/23/2025	\$2,018.68
2048e	PERA	9/23/2025	\$9,124.49
2049e	LEAP-WEX	9/23/2025	\$1,285.08
2050e	THE LINCOLN NATIONAL LIFE IN	9/23/2025	\$1,563.88
2051e	FINKEN WATER CENTERS, INC	9/23/2025	\$84.95
2052e	CITIZENS ALLIANCE BANK	9/23/2025	\$45.00 ACH Origination Fee August
2054e	INTERNAL REVENUE SERVICE	10/1/2025	\$9,563.90
2055e	MN DEPT OF REVENUE	10/1/2025	\$1,910.48
2056e	PERA	10/1/2025	\$8,653.66
2057e	LEAP-WEX	10/1/2025	\$1,009.82
2058e	WEX HEALTH INC	9/30/2025	\$24.75 Wex Health Admin
2059e	AUTHNET GATEWAY BILLING	9/30/2025	\$25.00 Authnet CC Fees
2060e	CITIZENS ALLIANCE BANK	9/30/2025	\$30.00 ACH Origination Fee September.
2061e	CITY OF BUFFALO	9/30/2025	\$60.00 ACCT# 26-022950-00
2062e	NCR SECURE PAY	9/30/2025	\$128.25 Monthly Billing September
2063e	US POSTAL SERVICE	9/30/2025	\$551.00 FD Mailing
2064e	AETNA HEALTH	9/30/2025	\$14,345.29 September Premiums
2065e	MN DEPT OF REVENUE	9/30/2025	\$13,235.00 Liquor Store Sales Tax - August
2066e	HEARTLAND PYMT SERVICES	9/30/2025	\$7,344.48
2067e	FINKEN WATER CENTERS, INC	9/30/2025	\$20.00
2068e	THE LINCOLN NATIONAL LIFE IN	9/30/2025	\$1,402.00
2069e	CUSTOMERS	9/30/2025	\$12.90 Wire Transfer Fee - Hwy 12 Project
27740	GOEPFERT, THOMAS	9/19/2025	\$468.52
27741	ROKOLA, MARQUESE W	9/19/2025	\$85.19
27742	BONNICK, STEVEN	9/19/2025	\$375.07
27743	CHRISTENSEN, THOMAS	9/19/2025	\$132.52
27744	GOEPFERT, THOMAS	10/3/2025	\$413.36
27745	ROKOLA, MARQUESE W	10/3/2025	\$141.99
27746	BONNICK, STEVEN	10/3/2025	\$366.14
27747	CHRISTENSEN, THOMAS	10/3/2025	\$141.99
27748	GOEPFERT, THOMAS	10/17/2025	\$288.51
27749	MONSON, ANIKA	10/17/2025	\$116.34
27750	BALDWIN, ALIC	10/17/2025	\$83.11
27751	DICKENS, CHRISTENA M	10/17/2025	\$166.23
27752	DRUSCH, JACOB D	10/17/2025	\$138.52
27753	PETERSON, JEREMY	10/17/2025	\$55.41
27754	ROKOLA, MARQUESE W	10/17/2025	\$138.52
27755	BONNICK, STEVEN	10/17/2025	\$651.90
64850	MED COMPASS	9/12/2025	\$2,920.00 Physicals & Fit Tests
64851	ABDO LLP	9/12/2025	\$8,708.33
64852	BBG LAW	9/12/2025	\$1,717.70 August 2025 Prosecution Services
64853	BELLBOY CORPORATION	9/12/2025	\$439.52 Jackson Morgan Salted Caramel
64854	BOBBING BOBBER BREWING C	9/12/2025	\$103.83 Oktoberfest and Peach Cream Ale
64855	BREAKTHRU BEVERAGE	9/12/2025	\$549.10 Canadian Mist & Sailor Jerry
64856	CAPITOL BEVERAGE SALES	9/12/2025	\$2,131.30 Misc Beers
64857	CINTAS	9/12/2025	\$383.02 Acct #12854181
64858	COKATO PARTS CITY	9/12/2025	\$78.51 Parts and oil for 2015 GMC Sierra
64859	CORE & MAIN	9/12/2025	\$4,428.42 Misc Parts
64860	DAHLHEIMER BEVERAGE GREE	9/12/2025	\$4,849.65 Fresca Vodka
64861	EUERLE, ALEX	9/12/2025	\$810.83 Overpayment on utility bill
64862	HAYES PUBLIC HOUSE LLC	9/12/2025	\$56.00 Misc Crollers
64863	HL PIT STOP	9/12/2025	\$275.00 Fuel for PD July-August

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Checks 9/11/2025-10/17/2025

Name	Check Date	Check Amt	
64864	IUOE LOCAL 49 FRINGE BENEFI	9/12/2025	\$48.00 Sept Weekly Dues
64865	MADDEN GALANTER HANSEN	9/12/2025	\$1,231.50 Labor Relations Matters through 8-31-25
64866	MID AMERICAN RESEARCH CHE	9/12/2025	\$189.27 Penetrating Red Grease
64867	NCPERS GROUP LIFE INS	9/12/2025	\$48.00
64868	NELSON ELECTRIC MOTOR REP	9/12/2025	\$2,900.00 Lift Stations Generator plugs
64869	PREMIUM WATERS- WILLMAR	9/12/2025	\$23.60 Howard Lake Wine & Spirits
64870	TIMMYS PUB CLUB, LLC	9/12/2025	\$80.00 SSEC Tap Cleaning
64871	VERIZON CONNECT NWF, INC	9/12/2025	\$147.53
64872	XCEL ENERGY	9/12/2025	\$9,371.65 Acct # 51-6197060-3
64873	A & E OUTDOORS LLC	9/19/2025	\$900.00 Memorial Field Volleyball Courts
64874	AMAZON CAPITAL SERVICES	9/19/2025	\$84.72 Floor Cleaner & Gloves
64875	BREAKTHRU BEVERAGE	9/19/2025	\$1,216.50 Patron Tequila
64876	BROSE FARMS	9/19/2025	\$290.00 5 Yards of Granite
64877	CARLSON CONSTRUCTION	9/19/2025	\$14,600.00 Restoration of Compost Site-Disposal
64878	COKATO MOTOR SALES, INC	9/19/2025	\$349.82 Repairs on 2019 Chev Silverado
64879	CORE & MAIN	9/19/2025	\$833.53 Marking Flags
64880	CR-BPS, GBC	9/19/2025	\$1,440.00 Air Tightness Testing HL Library
64881	DEPARTMENT OF TRANSPORTA	9/19/2025	\$721,396.79 Hwy 12 Engineering Fees
64882	DONAHUE, MICHELLE	9/19/2025	\$140.00 Election Roster Judge
64883	FARM-RITE EQUIPMENT, INC	9/19/2025	\$445.78 Rental of Bobcat
64884	FIE, ADAM	9/19/2025	\$140.00 Election Judge
64885	FREY, RHONDA	9/19/2025	\$160.00 Election Roster Judge
64886	GREENWIZE ENERGY Solutio	9/19/2025	\$117.72 Cooler installation & equipment
64887	BARBARA GUENIGSMAN	9/19/2025	\$200.00 Election Judge
64888	INTL UNION OF OPERATING EN	9/19/2025	\$105.00
64889	JOHNSON BROTHERS LIQUOR C	9/19/2025	\$1,212.28 Gray Duck and Old Forester
64890	JUDE, SUSAN	9/19/2025	\$160.00 Election Roster Judge
64891	KWIK TRIP INC.	9/19/2025	\$205.69 August Fuel for PD
64892	LATOUR CONSTRUCTION, INC	9/19/2025	\$608,041.52 USDA Phase 1 Pay App 4
64893	MARCO	9/19/2025	\$426.72 Copier Agreement Plan
64894	MARKS, DAVID	9/19/2025	\$140.00 Election Judge
64895	MEDIACOM LLC	9/19/2025	\$294.90 Acct #8384923160090439
64896	METRO WEST IRRIGATION	9/19/2025	\$560.00 Wire, Labor, Trencher use
64897	MIDWEST MACHINERY CO	9/19/2025	\$229.45 Parts for mower
64898	MILLER, HEATHER	9/19/2025	\$175.00 Election Judge
64899	MINNESOTA MUNICIPAL BEVER	9/19/2025	\$40.00 Registration for 2025 Regional MMBA Meeting
64900	MN VALLEY TESTING LAB, INC	9/19/2025	\$54.00 Water Testing
64901	MP ASPHALT MAINTENANCE	9/19/2025	\$26,207.00 Asphalt Work
64902	PAUMEN COMPUTER SERVICES	9/19/2025	\$25,427.10 New Server Installation
64903	PEARSON BROS, INC	9/19/2025	\$49,129.32 Chip Seal Coat
64904	PHILLIPS WINE & SPIRITS	9/19/2025	\$1,268.02 Misc Liquors
64905	PRECISION UTILITIES	9/19/2025	\$5,130.00 Repairs at 1111 6th Street
64906	ROSSCOS OUTDOORS LLC	9/19/2025	\$850.00 Tree Removal/Trimming
64907	SOUTHERN GLAZER WINE & SPI	9/19/2025	\$315.73 Seagrams Twisted Gin
64908	STREICHER'S	9/19/2025	\$212.96 Reserve Uniform for A. Baldwin
64909	SWANSON-PETERSON FUNERA	9/19/2025	\$5,000.00 Downtown Revitalization Grant
64910	THE HOME CITY ICE COMPANY	9/19/2025	\$527.38 Bagged Ice
64911	VIKING COCA-COLA	9/19/2025	\$170.15 Diet Coke & Tonic HLWS
64912	VINOPIA, INC	9/19/2025	\$486.50 Paul Sutton Bourbon Vikings
64913	WANDA WERNER	9/19/2025	\$160.00 Election Roster Judge
64914	XCEL ENERGY	9/19/2025	\$79.03 Acct # 51-6197060-3
64915	AIR-PRO HEATING & COOLING L	9/29/2025	\$4,110.20 Electric Water Heater HLWS
64916	AMAZON CAPITAL SERVICES	9/29/2025	\$870.01 Paper Folding Machine & Staples
64917	BOLTON & MENK, INC	9/29/2025	\$258,318.32 Phase 1 Street & Utilities June 25-Aug 25
64918	CAPITOL BEVERAGE SALES	9/29/2025	\$3,320.65 Credit on Product

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Checks 9/11/2025-10/17/2025

Name	Check Date	Check Amt	
64919	CARLSONSV CPAS & ADVISORS	9/29/2025	\$25,934.18 Audt Services for 2024
64920	CENTERPOINT ENERGY	9/29/2025	\$210.06 Acct #8000016347-9
64921	COURI, & RUPPE, P.L.L.P.	9/29/2025	\$780.00 General Professional Services
64922	DAHLHEIMER BEVERAGE GREE	9/29/2025	\$6,179.12 Carbliss
64923	EARTHLINK INC	9/29/2025	\$19.34 Ambulance Email
64924	GREATER MN COMMUNICATION	9/29/2025	\$100.00 Return Address on Envelopes
64925	HAWKINS, INC	9/29/2025	\$20.00 Chlorine Chemicals
64926	JOHNSON BROTHERS LIQUOR C	9/29/2025	\$1,276.14 Four Roses Bourbon
64927	MN VALLEY TESTING LAB, INC	9/29/2025	\$54.00 Water Testing Services
64928	NELSON ELECTRIC MOTOR REP	9/29/2025	\$272.50 Repairs on Lifts #5 & #7
64929	PAUMEN COMPUTER SERVICES	9/29/2025	\$2,799.99 Replication, scheduled support and remote sup
64930	PHILLIPS WINE & SPIRITS	9/29/2025	\$8,179.26 Misc Liquor
64931	RED BULL DISTRIBUTION CO, IN	9/29/2025	\$42.00 Red Bull Energy Drink
64932	SOUTHERN GLAZER WINE & SPI	9/29/2025	\$560.22 Gilbey's Gin
64933	USA BLUEBOOK	9/29/2025	\$736.86 Chemicals for water testing
64934	VISA	9/29/2025	\$4,100.62 Items for Fire Prevention Week
64935	WRIGHT HENNEPIN ELECTRIC	9/29/2025	\$1,216.00 STREET LIGHTS
64936	XCEL ENERGY	9/29/2025	\$534.79 Acct 51-0014748109-1 HL Library 817 8th Ave
64937	AMAZON CAPITAL SERVICES	10/3/2025	\$275.46 Replacement Batteries
64938	AXON ENTERPRISE INC	10/3/2025	\$446.00 Ammunition for Training
64939	BROSE FARMS	10/3/2025	\$125.00 Stump Chipping with Dirt
64940	CENTURYLINK	10/3/2025	\$664.09 Acct 313493414
64941	CHUCKS STUMP GRINDING	10/3/2025	\$350.00 Stump Removal and Haul Away
64942	COKATO TRANSPORTATION, IN	10/3/2025	\$90.00 Drug Testing C. Prestidge
64943	DAKOTA SUPPLY GROUP	10/3/2025	\$1,058.64 Meter Couplings
64944	HL VETERANS MEMORIAL	10/3/2025	\$10,094.33 Reimbursement for AWI invoice for steel
64945	US POSTAL SERVICE	10/3/2025	\$370.00 Marketing Mail Permit #2
64946	HOWARD LAKE ROYALTY	10/3/2025	\$200.00 Donation for H. Wilson reception
64947	JOE'S SPORT SHOP	10/3/2025	\$1,002.02 Fuel for PW Slip #997074
64948	JOHNSON BROTHERS LIQUOR C	10/3/2025	\$6,368.86 Misc Liquors
64949	MEDIACOM LLC	10/3/2025	\$176.90 Acct #8384923160090330
64950	MIDWEST MACHINERY CO	10/3/2025	\$1,600.69 Blade
64951	PEARSON BROS, INC	10/3/2025	\$11,559.84 Fog Seal
64952	PHILLIPS WINE & SPIRITS	10/3/2025	\$575.71 Buzzballz liquor
64953	PLUNKETT'S PEST CONTROL	10/3/2025	\$213.31 Acct #2185207 Fire Barn
64954	PRECISION UTILITIES	10/3/2025	\$5,675.00 Repairs at 835 6th Street
64955	REEDS AND RUSHES	10/3/2025	\$1,308.00 Revenue Share for September
64956	REMER, CHRIS	10/3/2025	\$500.00 Lawn Mowing & Maintenance
64957	SOUTHERN GLAZER WINE & SPI	10/3/2025	\$1,639.38 Misc Liquors
64958	SUBROIQ	10/3/2025	\$3,500.00 Claim Number 300-0364249-2025
64959	TEAM LABORTATORY CHEMICA	10/3/2025	\$1,005.50 Fine Road Patch
64960	TIMMYS PUB CLUB, LLC	10/3/2025	\$80.00 Tap Line Cleaning at R&R
64961	T-MOBILE	10/3/2025	\$387.78 Acct #973663744
64962	VERIZON	10/3/2025	\$120.03
64963	VIKING COCA-COLA	10/3/2025	\$494.65 Soda for HLWS
64964	WRIGHT COUNTY SHERIFF	10/3/2025	\$600.00 6 Net Motion Licenses 2025-2026
64965	WSB	10/3/2025	\$2,023.00 Public Planning Aug 2025
64966	ABDO LLP	10/10/2025	\$8,708.33
64967	ARCO BUSINESS SOLUTIONS	10/10/2025	\$290.07 City of Howard Lake-Acct 2846087
64968	BBG LAW	10/10/2025	\$1,717.70 Prosecution Services Sept 2025
64969	CAPITOL BEVERAGE SALES	10/10/2025	\$4,699.36 Credit on Products
64970	CENTERPOINT ENERGY	10/10/2025	\$132.89 Acct #12032215-1 817 8th Ave
64971	CINTAS	10/10/2025	\$466.20 Acct # 12854181
64972	CORE & MAIN	10/10/2025	\$94.54
64973	COURI, & RUPPE, P.L.L.P.	10/10/2025	\$1,000.00 General Legal Services

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Checks 9/11/2025-10/17/2025

Name	Check Date	Check Amt	
64974	DAHLHEIMER BEVERAGE GREE	10/10/2025	\$4,963.65 Credit on Coors Light
64975	DAVID DROWN ASSOCIATES	10/10/2025	\$2,400.00 Full Disclosure 2019A 2018A and 2012A Bond
64976	DELANO RENTAL, INC	10/10/2025	\$141.98 Rental of Tiller
64977	GOPHER STATE ONE-CALL, INC	10/10/2025	\$311.90 Fax Tickets
64978	NICK HAGGENMILLER	10/10/2025	\$365.00 Cell Allowance
64979	HAWKINS, INC	10/10/2025	\$2,655.04 Chemicals for Testing
64980	HERALD JOURNAL PUBLISHING	10/10/2025	\$66.80 Hydrant Flushing Notice
64981	IUOE LOCAL 49 FRINGE BENEFI	10/10/2025	\$48.00
64982	JOE'S SPORT SHOP	10/10/2025	\$1,057.08 Slips # 997078 & 5667018
64983	JOHNSON BROTHERS LIQUOR C	10/10/2025	\$3,162.76 High Noons & Melli Vodka
64984	MYRA LAWAY	10/10/2025	\$65.00 Cell Allowance
64985	MADDEN GALANTER HANSEN	10/10/2025	\$2,352.25 Legal Services for September 2025
64986	MARCO TECHNOLOGIES LLC	10/10/2025	\$483.06 City Hall Phone
64987	DEBRA MCALPINE	10/10/2025	\$65.00 Car Allowance
64988	JARED MERGES	10/10/2025	\$65.00 Cell Allowance
64989	METRO WEST INSPECTION SER	10/10/2025	\$5,405.03 Finalized Permits Sept 2025
64990	MN DEPT OF LABOR AND INDUS	10/10/2025	\$290.00 Annual Elevator @ HL City Hall
64991	MN VALLEY TESTING LAB, INC	10/10/2025	\$54.00 Water Testing Charges
64992	MUMFORD SANITATION	10/10/2025	\$12,434.60 COMPOST LEASE
64993	JIM OTTENSTROER	10/10/2025	\$65.00 Cell Allowance
64994	PAUSTIS WINE COMPANY	10/10/2025	\$288.50 Misc Wines
64995	PHILLIPS WINE & SPIRITS	10/10/2025	\$586.50 Misc Liquors
64996	PREMIUM WATERS- WILLMAR	10/10/2025	\$101.33 Water Service at HLWS
64997	CLAYTON PRESTIDGE	10/10/2025	\$65.00 Cell Allowance
64998	REMER, TANYA	10/10/2025	\$65.00 Monthly Phone Stipend
64999	SOUTHERN GLAZER WINE & SPI	10/10/2025	\$621.37 Misc Liquors
65000	ERIC STOLL	10/10/2025	\$65.00 Monthly Phone Stipend
65001	THEISEN, MEAGAN	10/10/2025	\$215.00 Cell Allowance
65002	WASTEWATER COMMISSION	10/10/2025	\$69,326.98 Total City WWTP Discharge
65003	WORKMANS RELIEF	10/10/2025	\$312.54 Misc THC & CBD
65004	XCEL ENERGY	10/10/2025	\$8,589.50 Acct #51-6197060-3
65005	ABDO LLP	10/16/2025	\$7,250.00
65006	AIR-PRO HEATING & COOLING L	10/16/2025	\$1,009.00 Service Agreement
65007	ALLIED BLACKTOP COMPANY	10/16/2025	\$116,910.00 Trails and Paradise Place Overlay
65008	AMAZON CAPITAL SERVICES	10/16/2025	\$99.60 Keson Paint Applicator
65009	AXON ENTERPRISE INC	10/16/2025	\$446.00 Training Cartridges
65010	BUREAU OF CRIM APPREHENSIV	10/16/2025	\$600.00 CJDN Access Fee BCA
65011	CAPITOL BEVERAGE SALES	10/16/2025	\$2,594.75 Misc Beers
65012	CR-BPS, GBC	10/16/2025	\$6,261.63 Air tighness testing at HL Library
65013	DAHLHEIMER BEVERAGE GREE	10/16/2025	\$3,867.25 Misc Liquors
65014	DAVID DROWN ASSOCIATES	10/16/2025	\$4,000.00 2025 CC Ongoing Maintenance Program
65015	EMERYS TRUCK & TRAILER REP	10/16/2025	\$4,648.85 MN DOT Inspection 2024 Mack
65016	INTL UNION OF OPERATING EN	10/16/2025	\$105.00 Oct Monthly Dues
65017	JOHNSON BROTHERS LIQUOR C	10/16/2025	\$142.85 Josh Cellars Cabernet
65018	KWIK TRIP INC.	10/16/2025	\$535.90 Fuel for PD September
65019	MARCO	10/16/2025	\$426.72 Copier Agreement
65020	MEDIACOM LLC	10/16/2025	\$294.90 Acct #8384923160090439
65021	MINNESOTA UI FUND	10/16/2025	\$86.46 QTR 3 Unemployment Benefits
65022	MN VALLEY TESTING LAB, INC	10/16/2025	\$54.00 Water Testing
65023	JIM OTTENSTROER	10/16/2025	\$150.00 Hauling appliances for fall city clean up day
65024	SOUTHERN GLAZER WINE & SPI	10/16/2025	\$1,116.06 Misc Liquors
65025	THE HOME CITY ICE COMPANY	10/16/2025	\$781.03 Ice for HLWS
65026	VERIZON CONNECT NWF, INC	10/16/2025	\$147.53 Account #100000190975
65027	VIKING COCA-COLA	10/16/2025	\$397.40 Soda for SSEC
65028	VINOCOPIA, INC	10/16/2025	\$122.50 Madea Wines

CITY OF HOWARD LAKE

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**\*Check Summary Register©**

Checks 9/11/2025-10/17/2025

Name	Check Date	Check Amt	
65029	WINE MERCHANTS	10/16/2025	\$651.25 Bartenura Moscato
65030	XCEL ENERGY	10/16/2025	\$9.92 608 6th Street Acct #51-0014686560-6
504462e	HAGGENMILLER, NICHOLAS A	9/19/2025	\$4,366.71
504463e	MERGES, JARED M	9/19/2025	\$2,396.11
504464e	MIELKE, SARAH B	9/19/2025	\$180.62
504465e	REMER, TANYA M	9/19/2025	\$1,814.26
504466e	THEISEN, MEAGAN	9/19/2025	\$2,408.48
504467e	ZANDER, SHARI	9/19/2025	\$455.02
504468e	OTTENSTROER, JAMES D	9/19/2025	\$2,002.72
504469e	PRESTIDGE, CLAYTON P	9/19/2025	\$1,537.76
504470e	KITTOCK, NICOLE D	9/19/2025	\$153.40
504471e	BORRELL, JENNIFER M	9/19/2025	\$10.73
504472e	BORRELL, JOSHUA K	9/19/2025	\$10.73
504473e	DAHL, LORI	9/19/2025	\$175.27
504474e	HORSTMANN, REBECCA A	9/19/2025	\$301.88
504475e	JENSEN, EMMA	9/19/2025	\$190.23
504476e	JENSEN, LUCAS	9/19/2025	\$651.36
504477e	KOOSMAN, BRADLY S	9/19/2025	\$237.90
504478e	KOOSMAN, HOPE A	9/19/2025	\$327.90
504479e	LAWAY, MYRA	9/19/2025	\$2,641.24
504480e	MAGES, LAURA A	9/19/2025	\$163.40
504481e	MCALPINE, DEBRA-ANN	9/19/2025	\$1,478.23
504482e	MILLER, EDWARD M	9/19/2025	\$276.52
504483e	MONSON, ALYSHA	9/19/2025	\$128.77
504484e	MONSON, BRENNAN	9/19/2025	\$128.77
504485e	SOTHAN, LAURIN B	9/19/2025	\$500.10
504486e	VIRNALA, TASIA, R	9/19/2025	\$409.82
504487e	CHAFFINS, GORDON	9/19/2025	\$544.29
504488e	HARTNECK, BEAU P.	9/19/2025	\$278.47
504489e	HARTNECK, SEAN M.	9/19/2025	\$237.05
504490e	JOHNSON, JACOB D	9/19/2025	\$2,336.22
504491e	PREUSSE, MITCHELL D	9/19/2025	\$1,775.49
504492e	SZCZEPANIK, DARIUSZ J	9/19/2025	\$2,608.01
504493e	THOMPSON, DAVID G	9/19/2025	\$2,971.55
504494e	CARGILL, ZACHARY C	10/3/2025	\$311.19
504495e	HAGGENMILLER, NICHOLAS A	10/3/2025	\$4,366.71
504496e	MERGES, JARED M	10/3/2025	\$2,298.64
504497e	MIELKE, SARAH B	10/3/2025	\$171.49
504498e	REMER, TANYA M	10/3/2025	\$1,814.26
504499e	THEISEN, MEAGAN	10/3/2025	\$2,583.42
504500e	ZANDER, SHARI	10/3/2025	\$330.79
504501e	OTTENSTROER, JAMES D	10/3/2025	\$1,907.44
504502e	PRESTIDGE, CLAYTON P	10/3/2025	\$1,681.13
504503e	BORRELL, JENNIFER M	10/3/2025	\$191.02
504504e	BORRELL, JOSHUA K	10/3/2025	\$191.02
504505e	DAHL, LORI	10/3/2025	\$351.88
504506e	HORSTMANN, REBECCA A	10/3/2025	\$189.25
504507e	JENSEN, LUCAS	10/3/2025	\$508.11
504508e	KOOSMAN, BRADLY S	10/3/2025	\$199.02
504509e	KOOSMAN, HOPE A	10/3/2025	\$199.03
504510e	LAWAY, MYRA	10/3/2025	\$2,471.43
504511e	MCALPINE, DEBRA-ANN	10/3/2025	\$1,478.23
504512e	MILLER, EDWARD M	10/3/2025	\$349.10
504513e	SOTHAN, LAURIN B	10/3/2025	\$131.61
504514e	VIRNALA, TASIA, R	10/3/2025	\$403.25

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**\*Check Summary Register©**

Checks 9/11/2025-10/17/2025

	Name	Check Date	Check Amt
504515e	CHAFFINS, GORDON	10/3/2025	\$279.25
504516e	HARTNECK, SEAN M.	10/3/2025	\$253.08
504517e	JOHNSON, JACOB D	10/3/2025	\$2,266.00
504518e	PREUSSE, MITCHELL D	10/3/2025	\$1,017.15
504519e	SZCZEPANIK, DARIUSZ J	10/3/2025	\$2,608.01
504520e	THOMPSON, DAVID G	10/3/2025	\$2,971.55
504521e	THOMPSON, KYLE	10/3/2025	\$273.30
504522e	HAGGENMILLER, NICHOLAS A	10/17/2025	\$4,366.71
504523e	MERGES, JARED M	10/17/2025	\$2,433.56
504524e	MIELKE, SARAH B	10/17/2025	\$91.21
504525e	REMER, TANYA M	10/17/2025	\$1,840.36
504526e	THEISEN, MEAGAN	10/17/2025	\$2,630.90
504527e	ZANDER, SHARI	10/17/2025	\$627.05
504528e	OTTENSTROER, JAMES D	10/17/2025	\$1,990.50
504529e	PRESTIDGE, CLAYTON P	10/17/2025	\$1,599.20
504530e	DRUSCH, ZACHARY R.	10/17/2025	\$277.05
504531e	ELMER, DANIEL J	10/17/2025	\$180.08
504532e	KING, ELLIOTT	10/17/2025	\$138.52
504533e	KITTOCK, BRIAN	10/17/2025	\$166.23
504534e	KITTOCK, NICOLE D	10/17/2025	\$221.79
504535e	LOEBERTMANN, AMANDA G	10/17/2025	\$83.11
504536e	LOEBERTMANN, CRAIG	10/17/2025	\$138.52
504537e	MAGES, ALEX	10/17/2025	\$249.34
504538e	PETERSON, DAVID T	10/17/2025	\$83.11
504539e	SCHUELKE, ANDREW L	10/17/2025	\$526.39
504540e	STOLL, ERIC	10/17/2025	\$166.23
504541e	WIECH, KYLE	10/17/2025	\$55.41
504542e	BORRELL, JENNIFER M	10/17/2025	\$168.29
504543e	BORRELL, JOSHUA K	10/17/2025	\$168.29
504544e	DAHL, LORI	10/17/2025	\$283.72
504545e	HORSTMANN, REBECCA A	10/17/2025	\$125.03
504546e	JENSEN, LUCAS	10/17/2025	\$280.15
504547e	LAWAY, MYRA	10/17/2025	\$2,470.15
504548e	MAGES, LAURA A	10/17/2025	\$155.83
504549e	MCALPINE, DEBRA-ANN	10/17/2025	\$1,400.60
504550e	MILLER, EDWARD M	10/17/2025	\$491.32
504551e	SOTHAN, LAURIN B	10/17/2025	\$319.15
504552e	VIRNALA, TASIA, R	10/17/2025	\$560.54
504553e	CHAFFINS, GORDON	10/17/2025	\$288.72
504554e	HARTNECK, SEAN M.	10/17/2025	\$245.07
504555e	JOHNSON, JACOB D	10/17/2025	\$2,266.00
504556e	PREUSSE, MITCHELL D	10/17/2025	\$1,550.94
504557e	SZCZEPANIK, DARIUSZ J	10/17/2025	\$2,643.05
504558e	THOMPSON, DAVID G	10/17/2025	\$3,066.88
	<b>Total Checks</b>		<b>\$2,367,374.71</b>

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**CITY OF HOWARD LAKE**

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**\*Check Summary Register©**

Checks 9/11/2025-10/17/2025

	<b>Name</b>	<b>Check Date</b>	<b>Check Amt</b>	
<b>1012</b>	<b>CAB - AMBULANCE</b>			
75e	CUSTOMERS-AMBULANCE	9/30/2025	\$131.93	GATEWAY SERVICES
6230	CENTRAL MCGOWAN, INC	9/12/2025	\$44.79	Cylinder Rental Invoice
6231	CITY OF HOWARD LAKE	9/12/2025	\$4,275.00	August 2025 Ambulance Pay
6232	JOE'S SPORT SHOP	9/12/2025	\$248.89	Fuel for HL Ambulance Service
6233	RIDGEVIEW MEDICAL CENTER	9/12/2025	\$1,200.00	Ambulance Community Assist J. Fairbanks
6234	ZOLL MEDICAL CORPORATION	9/12/2025	\$134.32	Adult Long Cuff 32-43cm
6235	VISA	9/29/2025	\$395.37	Fuel for Ambulance
6236	T-MOBILE	10/3/2025	\$48.13	Acct # 973663744
	<b>Total Checks</b>		<b>\$6,478.43</b>	

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# HOWARD LAKE CITY COUNCIL MEETING

October 20, 2025

**AGENDA ITEM:** Consider Approving Various Approvals for City Events

**SECTION:** Consent

**FROM:** Meagan Theisen, Assistant City Administrator

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## BACKGROUND:

### Trick or Treat Street 2025

The City has arranged Halloween event on Friday, October 31 from 4:30-5:30. The event will take place down 8<sup>th</sup> Ave from the South side of the Post Office to the Library.

### Dutch Lake Halloween

The City has closed the Dutch Lake Trail Subdivision to vehicle traffic on Halloween the last several years. Dutch Lake Trail Subdivision had barricades placed at the entrance of the development with a sign requesting vehicles park to solely permit pedestrian activity to increase safety within the development during Halloween. Exceptions were allowed for visitors with limited mobility or special needs and emergency services. To continue promoting pedestrian safety on Halloween, staff recommend closing the subdivision again this year.

### Christmas Tree Lighting

The City of Howard Lake hosts an annual Tree Lighting event to mark the beginning of the holiday season and bring the community together in celebration. The event provides an opportunity for residents to gather, enjoy festive treats, and share in the spirit of the season.

---

## Proposed Event Details:

- **Date:** Sunday, December 1, 2025
- **Time:** 5:00 p.m. – 5:30 p.m.
- **Location:** Parking lot in front of the Howard Lake American Legion

The event will feature **cookies, hot cocoa, and live carolers** to ignite the holiday spirit as the community gathers to officially light the City's tree.

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## Recommendation:

Staff recommends that the City Council approve hosting the Annual Tree Lighting event on **December 1, 2025**, from **5:00 to 5:30 p.m.** in the parking lot in front of the Legion.

---

**COUNCIL ACTION REQUESTED:** Approve Various City Events.

**ATTACHMENTS:**



# HOWARD LAKE CITY COUNCIL MEETING

October 20, 2025

**AGENDA ITEM:** Declare Vacancy on Parks and Planning Commission; Direct Advertisement for Replacement.

**SECTION:** Consent

**FROM:** Meagan Theisen, Assistant City Administrator

---

**BACKGROUND:** The Parks and Planning Commission is comprised of seven volunteer members who provide guidance and recommendations to the City Council regarding park improvements, community planning, and future development within the City of Howard Lake.

Commissioner **Barb Guenigsman** has served on the Parks and Planning Commission since **2019**, contributing her time, insight, and dedication to numerous community projects and park initiatives. Her thoughtful input and commitment have been instrumental in shaping the City's park system and planning efforts over the past several years.

Barb has recently notified staff of her decision to **resign from her position** on the Parks and Planning Commission. We would like to extend our sincere appreciation for her years of service and valuable contributions to the community.

With Guenigsman's departure, that leaves an open chair on the commission to advertise for.

---

**COUNCIL ACTION REQUESTED:** Acknowledge the resignation of Guenigsman and authorize posting of open seat.

**ATTACHMENTS:**

## PUBLIC HEARING NOTICE

NOTICE IS HEREBY GIVEN that the City of Howard Lake Planning Commission will be holding a public hearing on September 10, 2025 at 6:00 pm. The public hearing will be conducted at the Howard Lake Library at 817 8th Avenue in Howard Lake.

The purpose of the public hearing is to consider a conditional use permit amendment at 800 5<sup>th</sup> Avenue S to allow for site and operating plan modifications to a banquet hall related to hours of operation and the addition of indoor commercial recreation.

All interested parties are encouraged to attend the public hearing. Additional information regarding the hearing may be obtained by contacting the City of Howard Lake at 625 8th Avenue, Howard Lake, MN 55349 or (320) 543-3670.



# HOWARD LAKE CITY COUNCIL MEETING

OCTOBER 20, 2025

**AGENDA ITEM:** 800 5<sup>th</sup> Ave S Conditional Use Permit Amendment

**SECTION:** Public Hearing

**FROM:** Nate Sparks, City Planner

## BACKGROUND

Curtis Gruidl has made applications to modify their existing CUP for their banquet hall/event center use at 800 5<sup>th</sup> Avenue South. The CUP was originally approved in 2022 with an amendment for site modifications in 2024.

The applicant is currently seeking an amendment to the CUP to allow for the following changes:

1. Hours of operation
2. Hosting open events
3. Allowing commercial recreation

## APPLICANT'S REQUEST

### 1. Hours of Operation

The current hours of operation for the site are 8am – 11pm indoors with 11am – 7pm outdoors from October through March and then 10am – 9pm outdoors from April through September. The applicant is seeking a modification to have the hours of operation be 11am – 7pm outdoors November through April, and 10am – 9pm outdoors from May – October.

Area	Current	Proposed	What Changes
Indoors (year-round)	8:00 AM – 11:00 PM	<i>Not specified</i> (assumed unchanged)	No change indicated
Outdoors – “Winter”	Oct–Mar: 11:00 AM – 7:00 PM	Nov–Apr: 11:00 AM – 7:00 PM	Winter shifts one month later (drops Oct, adds Apr)
Outdoors – “Summer”	Apr–Sep: 10:00 AM – 9:00 PM	May–Oct: 10:00 AM – 9:00 PM	Summer shifts one month later (drops Apr, adds Oct)

### 2. Open Events

The applicant is then seeking host ‘Music on the Lake’ days with live music in our designated outdoor activity area within the new hours above. This would include food trucks, alcohol and non-alcohol drink service indoors and outdoors in the designated area.

### 3. Allowing Commercial Recreation

Then the applicant is also seeking to host groups for pickle ball and golf simulation indoors only. It’s noted that golf simulation has already been occurring periodically without any issue.

### 4. Additional

Not associated with the present planning commissions considerations (city council only), the applicant is seeking a liquor license. If granted, the clause that requires notification prior to the serving of alcohol on site should be removed from the CUP.

## CURRENT CONDITIONAL USE PERMIT

The current CUP allows for banquet hall type events during the hours and times permitted. Adjusting the hours and dates of operation requires an amendment to the CUP. The applicant is also seeking to have “open” events where the general public can attend the site and use the facility which includes the food trucks and commercial recreation element.

## ZONING ORDINANCE

The property is zoned B-1, General Business. In this district banquet halls are a conditional use. Therefore, to modify the hours of operation and include ancillary uses, the conditional use permit must be amended.

## ANALYSIS

- **Site Plan.** The proposed amendments do not increase the areas being used at the facility. All outdoor activity will take place in the previously designated outdoor activity area.
- **Floor Plan.** The proposed additional uses indoors will occupy areas already accounted for in the floor plan.
- **Parking.** The parking requirements for the site are based on the floor area of the banquet hall. As long as the commercial recreation is not conducted at the same time as events, there is no need to review the parking provisions.

**Financial:** The applicant has provided the necessary fees for the application.

**Legal:** The original public hearing was posted and held on September 10, 2025 at the regularly scheduled monthly meeting of the Planning Commission. However, the notification failed to meet statutory requirements for a public hearing. Therefore, an additional public hearing has been posted and mailing sent to property owners for the city council meeting on October 20, 2025.

It is noted that individual mailing was sent in advance of both the planning commission and city council meeting. The planning commission was well attended due to various meeting topics. However, it is noted that there were about 8 residents in attendance and spoke to the request and general business operation. Of which, two individuals from the same household spoke against the request and business in general. The rest were very supportive.

**Strategic Plan:** Foster a Robust Business Community

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## PLANNING COMMISSION REVIEW

The Planning Commission is tasked with reviewing the proposal, and making a recommendation to the City Council on the project. The Planning Commission shall consider possible effects of the proposed conditional use. Its judgment shall be based upon, but not limited to, the following factors:

- A. The proposed action has been considered in relation to the specific policies and provisions of and has been found to be consistent with the Official City Comprehensive Plan.
- B. The proposed use is or will be compatible with present and future land uses of the area.
- C. The proposed use conforms with all performance standards contained in this Code.
- D. The proposed use can be accommodated with existing public services and will not overburden the City's service capacity.
- E. Traffic generation by the proposed use is within capabilities of streets serving the property.

**CITY COUNCIL RECOMMENDED ACTION:** Adopt Resolution 25-28 Authorizing CUP Modifications as presented.

## ATTACHMENTS:

1. Resolution 25-28 Approving Modifications to CUP.

**CITY OF HOWARD LAKE  
RESOLUTION 25-28**

**AMENDING A SITE PLAN & CONDITIONAL USE PERMIT FOR THE EVENT  
CENTER/BANQUET HALL AT 800 5<sup>TH</sup> AVENUE SOUTH TO MODIFY THE  
APPROVED OPERATIONS**

WHEREAS, there has been submitted to the City of Howard Lake (the “City”) an application for a Site Plan Review & Conditional Use Permit Amendment to allow for the inclusion of a viewing dock and a fence on the site plan of the event center/banquet hall at 800 5<sup>th</sup> Ave S from Curtis Gruidl (the “Applicant”); and

WHEREAS, the subject property (the “Property”) is legally described as:

Lot C of the Northwest Quarter of Section 3, Township 116, Range 27, Wright County, Minnesota. Except: That part of Lot C of the Northwest Quarter of Section 3, Township 116, Range 27, Wright County, Minnesota, described as follows: Commencing at the Southwest corner of Lot 14, block 1, Orchard Terrace, Wright County, Minnesota, according to the record plat thereof; thence an assumed bearing of South 89 degrees, 47 minutes, 29 seconds East, along the South line of said Lot 14, a distance of 28.44 feet to the point of beginning; thence South 00 degrees, 12 minutes, 31 seconds West, a distance of 13.83 feet; thence South 90 degrees, 59 minutes, 09 seconds East a distance of 87.17 feet; thence North 87 degrees, 50 minutes, 42 seconds East, a distance of 133.92 feet; thence North 87 degrees, 46 minutes, 20 seconds a distance of 91.60 feet; thence North 87 minutes, 20 seconds East, a distance of 8.08 feet to the South line of said Orchard Terrace; thence North 89 degrees, 47 minutes, 29 seconds West along the South line of Orchard Terrace, a distance of 319.46 feet to the point of beginning.

WHEREAS, the site is zoned B-1, General Business and the banquet hall use is a conditional use in said district; and

WHEREAS, the Planning Commission held a public hearing on the application on September 10, 2025 and recommended approval of the request; and

WHEREAS, the City Council held a duly-notice hearing on October 20, 2025; and

WHEREAS, the City Council by this Resolution desires to set forth its findings and ruling with respect to the application; and

NOW THEREFORE, BE IT RESOLVED by the City of Howard Lake that it hereby makes the following findings of fact on the conditional use permit amendment:

1. The proposed action has been considered in relation to the specific policies and provisions of and has been found to be consistent with the Official City Comprehensive Plan.
2. The proposed use is or will be compatible with present and future land uses of the area.
3. The proposed use conforms with all performance standards contained in this Code.
4. The proposed use can be accommodated with existing public services and will not overburden the City's service capacity.

5. Traffic generation by the proposed use is within capabilities of streets serving the property.

BE IT FURTHER RESOLVED that the City Council approves the site plan and conditional use permit amendment with the following conditions:

1. All conditions related to the original approval are still in effect, except as modified herein.
2. The hours of operation shall be 11am – 7pm outdoors November through April, and 10am – 9pm outdoors from May – October.
3. Indoor commercial recreation uses such as pickle ball and a golf simulator are permitted to operate when the banquet hall is not operating.
4. The Applicant may host open events where the general public may visit the site which may include outdoor activity within areas identified for such on the approved site plan.
5. Notification of alcohol service is only required when service is related to a Caterer's Permit.

PASSED AND ADOPTED this 20<sup>th</sup> day of October, 2025.

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Peter Zimmerman, Mayor

ATTEST:

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Nicholas Haggemiller, City Administrator-Clerk



# HOWARD LAKE CITY COUNCIL MEETING

October 20, 2025

**AGENDA ITEM:** Consider Approval of On-Sale Intoxicating Liquor and Sunday Sales License for Reeds and Rushes Event Center

**SECTION:** New Business

**FROM:** Meagan Theisen, Assistant City Administrator

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**BACKGROUND:** In 2023, the City of Howard Lake entered into an agreement with Reeds and Rushes to provide liquor services for various events. The owners of Reeds and Rushes have now submitted an application to be able to provide their own liquor services, to start May 1, 2026.

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**ALTERNATIVE OPTIONS:** Council may approve, modify, or deny this request.

**FINANCIAL IMPACT:** According to the 2025 Fees and Charges, On-Sale Intoxicating Liquor Licenses are \$2,000 and Sunday Liquor Sales are \$200.

**LEGAL ISSUES:** Per the state, there are 8 liquor licenses issued in the City. Per statute there is a limit to how many may be issued per population. Currently, many of the issued licenses are exempt for the total number of licenses provided. Therefore, this will count towards the 4 licenses we have available.

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**COUNCIL ACTION REQUESTED:** Approve licenses as presented contingent on final application and payment received by the City.

**ATTACHMENTS:** 1. Liquor License Application



# HOWARD LAKE CITY COUNCIL MEETING

October 20, 2025

**AGENDA ITEM:** Consider Retaining Lobbyist for State Appropriation Request.

**SECTION:** New Business

**FROM:** Nick Haggemiller City Administrator

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**BACKGROUND:** For the 2025 Legislative Session, the City retained former Representative Dean Urdahl to serve as a lobbyist for the City in order to seek a state appropriation for the water treatment plant. Urdahl ensured appropriate bills were drafted, brought forward and heard by the legislature. Ultimately, these efforts were unsuccessful. However, often these efforts take municipalities several attempts to be heard and prioritized.

## Information from Former Representative Dean Urdahl:

I will continue to work to secure your funding. This IS the bonding year. Essentially, last year your project was introduced to the committees, "put on the map," but a "no earmarks" policy emerged, which made it impossible to get funding for you last year. I've have spoken with the committee chairs and they plan to consider earmarked projects this year. That means Howard Lake is in the running. I have already reconnected with Chair Franson about your water needs. I will follow up with these actions:

1. Make sure the bill draft is in proper order and address any changes if needed.
2. Work with the House and Senate authors of the bill.
3. Get hearings scheduled in the House and Senate if required by the bodies.
4. Lobby and schedule meetings with members, particularly Capital Investment members.
5. Work to see that the bill is included in both of the bodies' omnibus bonding bills.
6. Line up testifiers for bill hearings.
7. Provide members with informational materials.
8. Address any other issues that might arise during the process.
9. Maintain regular communication with the City regarding needs and progress.

I have the knowledge, experience, skill, contacts and proven success in securing bonding dollars. Our chances this year are strongly improved. I expect the bill to total around a billion dollars.

Session fee: \$23,000

Thank you  
Dean Urdahl

## Second Email from Urdahl:

Nick, I thought it might be helpful to clarify a few items for you for your council meeting.

Technically last year was not a bonding year. A bonding bill was done but it was a make up for the past biennium when no bonding bill was done. The emphasis was on departments and agency funding. This is now a bonding year for the coming session.

Last year there were no designated expenditures for local projects, in other words no earmarks. That was an unusual position. What was accomplished is that through meetings with legislative members and the committee, the needs of Howard Lake were explained and the project moved forward. It is not uncommon for bonding projects to take two years, the first to introduce the project and provide foundational information. The second year is to continue promotion, arrange for site visits and garner the support needed to pass funding for the project. That is where we are

now. One positive sign for us is that Mary Franson, chair of the committee, and I had lunch recently and she indicated to me her strong desire to address water needs of towns. We talked about Howard Lake and she expressed her strong desire to earmark projects this year. That puts us in a much better position for Howard Lake. There will be competition for limited dollars, but I think laying the groundwork and my contacts and relationships will help us get this done.

Dean

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### **The following was included in the staff report from February when the city retained Urdahl**

The City of Howard Lake anticipates nearly \$40Million worth of public infrastructure projects to be completed over within the next three years. Over the previous four years, the City and it's consultants have been progressing through the necessary creation of project plans and specifications as well as obtaining a comprehensive financing package to fund the projects.

The City has applied and received approval via a Letter of Conditions for a \$33.6Million funding package through USDA Rural Development. Within this funding package includes most notably the reconstruction of approximately 40 percent of the City's streets and a new water treatment plant. While the City is currently awarded grants totaling \$3.5Million through the Minnesota Public Facilities Authority and USDA Rural Development, the balance of the project is anticipated to be bonds payable through utility revenue and the general fund.

Collectively, if we move forward under the current funding package, there will be a significant incurrence of debt which will result in significant utility rate and tax rate increases. City staff and consultants continue due diligence exploring additional efforts of securing additional grants and means of reducing the local burden to the project. An additional measure is seeking a Legislative Appropriation through the State of Minnesota.

To further advance our priorities, retaining a lobbyist is proposed to assist with advancing drafted house and senate bills through the process. The mayor and city administrator have met with several lobbyists and has selected former Representative Dean Urdahl for this purpose. Urdahl served until very recently and served as the chairperson for the Capital Investment Committee.

Urdahl has facilitated meetings with our current representatives (Representative McDonald & Senator Anderson), assisted city staff and the representatives on a proposed scope and material ask of a state appropriation. The legislative session has started and he will be charged with 'walking the bills' through to various committees, lining up hearings and ideally seeing successful legislation passed.

### **Questions/Considerations**

1. Is hiring a lobbyist legal?

Yes. Disclosures and reporting is required. Currently nearly 1/3 cities in the currently have or have had a lobbyist.

2. Does hiring a lobbyist guarantee funding success?

No. There are many political headwinds facing Howard Lake as well as the Legislature in full including noting that is an off year for bonding (though a bonding bill is anticipated) and the state faces a budget deficit.

3. Why hire a lobbyist?

Our local representatives sponsor numerous bills and similar requests each session and do not have the capacity to focus on our request in a manner that ensures it receives the best possible consideration.

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**FINANCIAL:** The fee for this service is \$23,000.

**LEGAL:** The city will be required to file various standard disclosures and complete necessary reporting similar to outside contractors and consultants.

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**COUNCIL ACTION REQUESTED:** Approve Mr. Dean Urdahl to serve as a lobbyist for the 2026 Legislative Session.

**ATTACHMENTS:** N/A



# HOWARD LAKE CITY COUNCIL MEETING

October 20, 2025

**AGENDA ITEM:** Consider Quotes for Maintenance Repairs at Fire Hall

**SECTION:** New Business

**FROM:** Eric Stoll, Fire Chief

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**BACKGROUND:** The Fire Hall is now 30 years old with many of the original finishings in place. The HLFD is in process of creating a long term plan for the fire hall that includes necessary maintenance items. Several are brought forward for approval with this agenda item.

HVAC

Quotes received and recommended approval of Drusch Plumbing and Heating for \$8,000. This system provides coverage for the meeting room, office, kitchen and bathrooms.

Flooring

In the same areas – meeting room, office, kitchen and bathroom flooring is proposed to be replaced using Haney Flooring for a total of \$11,294.

Painting

Painting in the same areas will be completed by Lakeside Decorating at a cost of \$2,975.

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**ALTERNATIVE OPTIONS:**

**FINANCIAL IMPACT:** The fire department accounts for these improvements through their 2025 Budget, Ambulance Reserves.

**LEGAL ISSUES:** Multiple quotes were sought and considered. The low bids were proposed for approval.

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**COUNCIL ACTION REQUESTED:** Approve quotes for maintenance projects at the HLFD Fire Hall as presented.

**ATTACHMENTS:**

1. Chief Stoll Memo
2. Drusch Plumbing and Heating Quote
3. Haney Flooring Quote
4. Lakeside Painting Quote



# Howard Lake Fire Department

Eric Stoll, Fire Chief

817 7<sup>th</sup> St - PO Box 309 - Howard Lake, MN 55349

Phone: 320-299-3771 | [FireChief@howard-lake.mn.us](mailto:FireChief@howard-lake.mn.us) | [www.howard-lake.mn.us](http://www.howard-lake.mn.us)



October 17, 2025

Mayor Zimmerman, City Council,  
Administrator Haggemiller,

The Howard Lake Fire Department is looking for approval for a couple of maintenance / remodel items from the City at this time. At our meeting on October 14<sup>th</sup>, the members approved three items to bring before you for approval.

First item is to replace the furnace/AC unit that services the main training/office area of the station. The members recommend we use Drusch Plumbing and Heating with a cost of \$8000 for this project. This will be paid out of our 2025 budget from the building maintenance line item.

Second project is to replace the flooring in the meeting room, office, kitchen, bathrooms. Along with painting all the walls in these areas as well. The members recommend Haney flooring at a cost of \$ 11,294 for the flooring. Along with Lakeside decorating at a cost of \$ 2,975 for the painting. With total for this project being \$ 14,269. This will be paid out of our Ambulance Checking Account.

All the funds needed for these projects are within the Fire Department / Ambulance budget for this year. No additional funds will be required from the City.

Respectfully Submitted,

Eric Stoll

Fire Chief

Howard Lake Fire Department

DRUSCH PLUMBING HEATING & AIR INC  
 812 12TH AVE  
 PO BOX 433  
 HOWARD LAKE, MN 55349-0433

*Handwritten:* 8/24/2025

Date 8/24/2025  
 Estimate # 212

**Name / Address**  
 HOWARD LAKE FIRE DEPT  
 PO BOX 309  
 HOWARD LAKE MN 55349

P.O. #  
 Terms

Due Date 8/24/2025  
 Other

Description	Qty	Rate	Total
BID TO INSTALL NEW 80% EFFICIENT OWN FLOW FURNACE WITH 14 SEER 2 1/2 TON AC		8,000.00	8,000.00
BID TO UPGRADE TO 96% EFFICIENT 2 STAGE DOWN FLOW FURNACE WITH 14 SEER 2 1/2 TON AC		9,000.00	9,000.00
		<b>Subtotal</b>	<b>\$17,000.00</b>
		<b>Sales Tax (6.875%)</b>	<b>\$0.00</b>
		<b>Total</b>	<b>\$17,000.00</b>

**DRUSCH PLUMBING HEATING & AIR INC**  
 dplbghtg@gmail.com

763-614-6819

**Fw: Fire hall flooring**

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**From** Brian Kittock <briankittock@hotmail.com>  
**Date** Wed 9/24/2025 5:54 PM  
**To** Fire Chief <FireChief@howard-lake.mn.us>

Sent from my Verizon, Samsung Galaxy smartphone  
Get [Outlook for Android](#)

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**From:** Ryan Haney <haneyfloors@gmail.com>  
**Sent:** Wednesday, September 24, 2025 2:50:00 PM  
**To:** Briankittock@hotmail.com <Briankittock@hotmail.com>  
**Subject:** Fire hall flooring

Flooring totals

1674 ft Glue removal	=\$1674
495 ft vct removal.	=\$1485
Carpet removal.	=\$1124
Carpet install.	=\$1124
Insert moulding.	=\$72
3 pails of glue.	=\$300
495 ft vct @\$2.15ft.	=\$1064
Vct install @\$2 ft.	=\$990

Total =\$7844

Carpet tile samples

Minecraft \$2.50ft.	=\$2810
Podcast \$3ft.	=\$3450
Hyperlink \$3ft.	=\$3450

Total using Minecraft =\$10,654  
Total using other 2. =\$11,294

10/14/25

## HLFD Station

Make checks Payable  
Lakeside Decorating  
5055 Imhoff Ave SW  
Howard Lake, MN  
55349

Date	Description		Total
10/14/25	Remove Pictures, patch walls, remove old wainscot, repair sheetrock underneath, paint all walls in office, meeting room, bathrooms, and hallway 2 coats, stain, purchase new chair rail, seal, and varnish a new chair rail and install. Remove bathroom stalls, sand paint 2 coats black and reinstall. Light sand and revarnish all windows		<b>\$2,975.00</b>
	Paint and Materials Included in Pricing		
		Invoice Number	286
		Total Due	

### Brian Kittock

Tel 763-245-0220

5055 Imhoff Ave SW Howard Lake MN 55349

Email: briankittock@hotmail.com



# HOWARD LAKE CITY COUNCIL MEETING

October 20, 2025

**AGENDA ITEM:** Consider Resolution Decertifying TIF 1-18 Forsman Farms Egg Processing Plant.

**SECTION:** New Business

**FROM:** Nick Haggemiller, City Administrator  
Shannon Sweeney, Municipal Advisor

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**BACKGROUND:** In 2016 to incentivize and offset eligible development expenses associated with the construction of the new egg processing plant in the industrial park, the city created an economic development TIF district. This provided the company with a \$1.8Million subsidy that was reimbursed back to the project owners annually following paying their property taxes. The district has a mandatory decertification period following the maximum reimbursement or nine years. In this case, both will occur at the end of 2025.

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**LEGAL:** David Drown & Associates acts as the City's TIF advisor and administrator. The resolution and related actions will be handled by Municipal Advisor Shannon Sweeney.

**FINANCIAL:** The TIF fund has approximately \$376,000 that will be sent back to Wright County by year end. These funds are then redistributed appropriately among taxing entities including the city, county and state. Moving forward, with the district decertified, the property owner would simply pay their taxes and these tax dollars would increase the overall tax base of the city.

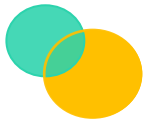
**WORK PLAN:** Foster a Robust Business Community

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**COUNCIL ACTION REQUESTED:** Adopt Resolution Decertifying TIF 1-18 Forsman Farms Egg Processing Plant.

**ATTACHMENTS:**

1. Sweeney Memo
2. Resolution Decertifying TIF District



October 15, 2025

City of Howard Lake  
Attn: Nick Haggemiller, City Administrator  
625 8<sup>th</sup> Avenue  
P.O. Box 736  
Howard Lake, MN 55349

**RE: Decertification of TIF District 1-18 – Forsman Farms**

Honorable Mayor, Council members, and Mr. Haggemiller:

On April 19, 2016 the City of Howard Lake created Tax Increment Financing (TIF) District No. 1-18 for the purpose of assisting the Forsman Farms Project. The City is no longer required to make payments to Forsman Farms and statute requires that certain TIF districts be decertified when all obligations have been fulfilled.

The process for decertifying a tax increment district includes the following;

- 1) The City Council adopts a resolution decertifying the tax increment district; and
- 2) A copy of the resolution, a completed decertification form, and excess increments are sent to the County Auditor; and
- 3) The County Auditor signs the form and returns it to the City; and
- 4) The decertification form and a copy of the resolution are sent to the Office of the State Auditor.

For consideration at your October 20, 2025 meeting I have prepared the attached resolution providing for the decertification of TIF District 1-18. I would recommend waiting until the second half tax settlement is received to determine the final amount of proceeds that will be returned to Wright County. Based on first half collections, I am estimating that the City will be returning approximately \$376,000 to Wright County. The City will receive its proportionate share back from Wright County at which point those funds will be available for any lawful governmental purpose.

Please feel free to contact me if I can be of any assistance in answering questions regarding this material. Thank you for your time and consideration.

Sincerely,

Shannon Sweeney, Associate  
David Drown Associates, Inc.

**CITY COUNCIL  
OF THE  
CITY OF HOWARD LAKE, MINNESOTA**

**RESOLUTION NO. 25-29**

STATE OF MINNESOTA )  
COUNTY OF WRIGHT )  
CITY OF HOWARD LAKE)

**RESOLUTION APPROVING THE DECERTIFICATION OF  
TAX INCREMENT FINANCING DISTRICT NO. 1-18**

WHEREAS, on April 19, 2016, the City Council in and for the City of Howard Lake created its Tax Increment Financing District No. 1-18 (the "District") to assist the Forsman Farms Project; and

WHEREAS, the goals of the development contract have been fulfilled, and it has been determined to be appropriate to decertify the district as all obligations have been fulfilled; and

WHEREAS, statute requires the decertification of TIF Districts when there are no remaining obligations.

NOW THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF HOWARD LAKE, WRIGHT COUNTY, MINNESOTA THAT:

City staff shall take such action as is necessary to cause the County Auditor of Wright County to decertify TIF District 1-18 as a tax increment district and to no longer remit tax increment from the District to the City, and that prior to year end, excess increments in the Tax Increment Financing District No. 1-18 Fund shall be remitted to Wright County for redistribution.

Adopted by the City Council of the City of Howard Lake, Wright County, Minnesota, this 20th day of October, 2025.

\_\_\_\_\_  
Mayor

ATTEST:

\_\_\_\_\_  
City Administrator

MAY 2025  
Howard Lake  
Wine and Spirits  
Financial Reports

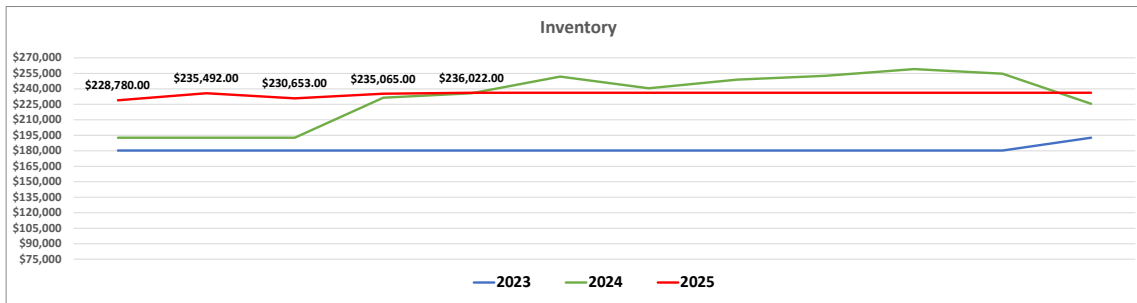
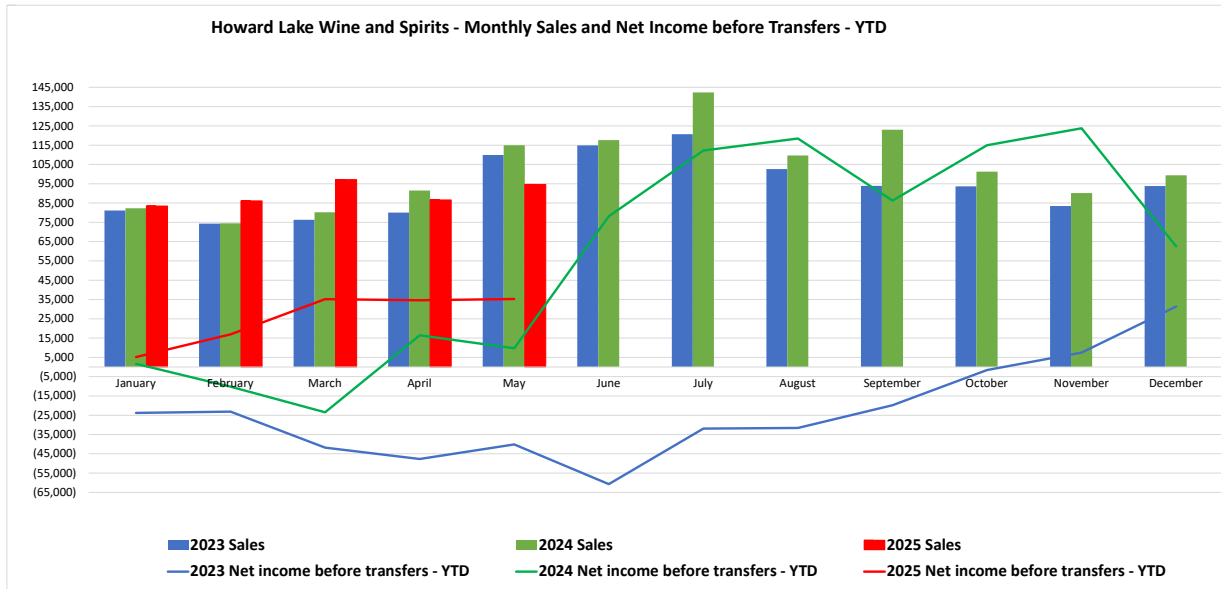
**Wine and Spirits**

**2025**

	January	February	March	April	May	Total
Revenue						
Sales - Liquor Store	75,539	76,286	80,660	76,097	80,889	389,472
Sales - SSEC	4,367	8,031	110	210	70	12,788
Sales - R&R	3,532	1,778	16,369	10,263	13,721	45,664
Total Sales	\$ 83,437	\$ 86,095	\$ 97,139	\$ 86,570	\$ 94,681	\$ 447,923
Cost of Sales - (COS)						
COS - Liquor Store	(40,687)	(39,981)	(62,985)	(48,543)	(45,332)	(237,528)
COS - SSEC	-	-	-	-	-	-
COS - R&R	-	(162)	(744)	(3,631)	(1,570)	(6,107)
Total COS	\$ (40,687)	\$ (40,143)	\$ (63,729)	\$ (52,174)	\$ (46,902)	\$ (243,635)
Gross Profit	42,750	45,952	33,410	34,396	47,779	204,288
Operating expense						
Personnel Services	18,203	18,794	4,277	16,498	29,543	87,315
Supplies	1,486	752	2,031	876	622	5,766
Depreciation	306	306	306	306	306	1,530
Other services and charges	16,897	14,882	8,777	17,591	17,033	75,179
Repair and Maintenance	988	-	700	430	-	2,117
Total operating expense	37,879	34,734	16,091	35,701	47,503	171,907
Operating income	4,871	11,219	17,320	(1,305)	276	32,380
Other income/expense						
Bond principal	-	-	-	-	-	-
Bond interest	-	-	-	-	-	-
Bond Issuance Cost	-	-	-	-	-	-
Interest income	-	-	-	-	-	-
Other income - Liquor Store	311	525	27	10	12	885
Other income - SSEC	-	-	-	400	-	400
Other income - R&R	-	-	895	300	400	1,595
Total other income/expense	311	525	922	710	412	2,880
Net income before transfers	5,182	11,744	18,242	(595)	688	35,260
<i>2025 Net income before transfers - YTD</i>	<i>5,182</i>	<i>16,926</i>	<i>35,167</i>	<i>34,573</i>	<i>35,260</i>	
Operating transfer out	-	-	-	-	-	-
2025 Net income after transfers	\$ 5,182	11,744	18,242	(595)	688	35,260
2024 Net income after transfers	1,705	(11,931)	(13,235)	39,935	(6,776)	9,698
2025 Increase/(Decrease) vs 2024 Net Income	3,476	23,675	31,477	(40,530)	7,464	25,562

# Howard Lake Wine and Spirits Scorecard

Key Performance Indicators	Comparative Month End			Comparative YTD			Target	Comments
	5/31/2023	5/31/2024	5/31/2025	5/31/2023	5/31/2024	5/31/2025		
Sales revenue	\$ 109,911	115,020	\$ 94,681	\$ 421,670	\$ 443,599	\$ 447,923	\$ 456,907	
Gross profit percentage	↑ 32.16%	↑ 30.68%	↑ 50.46%	↓ 22.23%	↑ 33.00%	↑ 45.61%	27.00%	
Net income before transfers	↓ 6.82%	↓ -5.89%	↓ 0.73%	↓ -9.53%	↓ 2.19%	↓ 7.87%	9.00%	
Net income after transfers	↑ 6.82%	↓ -5.89%	↓ 0.73%	↓ -9.53%	↓ 2.19%	↑ 7.87%	5.00%	



Key Performance Indicators Definitions		
<b>Sales Revenue</b>		Basic measure of how much money the enterprise is bringing in. It can be broken down by period or product category to identify areas of strength or weakness.
<b>Gross Profit Percentage</b>		The percent difference between the cost of goods sold and the selling price. A higher percentage means that the business is making more profit on each sale.
<b>Net Income Before Transfers</b>		The percentage of revenue that remains after subtracting all operating expenses, including wages, rent, utilities, marketing expenses and interest. It can help identify how well the store is managing its expenses and its overall profitability.

**CITY OF HOWARD LAKE**  
**\*Budget YTD Rev-Exp©**

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Current Period: MAY 2025

			2025	2025	MAY	2025	% of
			YTD Budget	YTD Amt	MTD Amt	YTD Balance	Budget
<b>MUNICIPAL LIQUOR</b>							
	<b>Revenues</b>		\$1,269,750.00	\$450,802.99	\$95,092.69	\$818,947.01	35.50%
	<b>Expenditures</b>		\$1,217,585.00	\$415,542.51	\$94,404.91	\$802,042.49	34.13%
	<b>Gain/(Loss)</b>		<b>\$52,165.00</b>	<b>\$35,260.48</b>	<b>\$687.78</b>	<b>\$16,904.52</b>	<b>67.59%</b>
<b>Revenue</b>							
Active	R 610-314-3850	MUNICIPAL LIQU	\$100,000.00	\$38,665.05	\$8,662.61	\$61,334.95	38.67%
Active	R 610-341-3400	CHARGES FOR S	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 610-349-3860	MUNICIPAL LIQU	\$0.00	\$800.00	\$0.00	(\$800.00)	0.00%
Active	R 610-361-3600	MISCELLANEOUS	\$250.00	\$116.00	\$12.00	\$134.00	46.40%
Active	R 610-362-3600	MISCELLANEOUS	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 610-363-3600	MISCELLANEOUS	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 610-364-3600	MISCELLANEOUS	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 610-369-3600	MISCELLANEOUS	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 610-375-3870	MUNICIPAL LIQU	\$0.00	(\$2,092.85)	(\$662.99)	\$2,092.85	0.00%
Active	R 610-376-3870	MUNICIPAL LIQU	\$0.00	(\$23.42)	(\$21.42)	\$23.42	0.00%
Active	R 610-377-3870	MUNICIPAL LIQU	\$0.00	(\$1,552.47)	(\$51.58)	\$1,552.47	0.00%
Active	R 610-378-3870	MUNICIPAL LIQU	\$0.00	(\$550.23)	(\$478.18)	\$550.23	0.00%
Active	R 610-379-3870	MUNICIPAL LIQU	\$90,000.00	\$30,277.97	\$4,648.06	\$59,722.03	33.64%
Active	R 610-382-3860	MUNICIPAL LIQU	\$100,000.00	\$11,697.14	\$0.00	\$88,302.86	11.70%
Active	R 610-382-3861	MUNICIPAL BEER	\$0.00	\$557.34	\$0.00	(\$557.34)	0.00%
Active	R 610-382-3862	MUNICIPAL WINE	\$0.00	\$55.11	\$0.00	(\$55.11)	0.00%
Active	R 610-382-3863	BEVERAGE	\$0.00	\$478.07	\$69.99	(\$478.07)	0.00%
Active	R 610-382-3864	LIABILITY INSUR	\$0.00	\$100.00	\$0.00	(\$100.00)	0.00%
Active	R 610-382-3865	STAFF	\$0.00	\$300.00	\$0.00	(\$300.00)	0.00%
Active	R 610-382-3866	SECURITY	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 610-383-3870	MUNICIPAL LIQU	\$350,000.00	\$126,981.05	\$27,329.28	\$223,018.95	36.28%
Active	R 610-384-3860	MUNICIPAL LIQU	\$2,500.00	\$0.00	\$0.00	\$2,500.00	0.00%
Active	R 610-385-3870	MUNICIPAL LIQU	\$550,000.00	\$172,489.31	\$41,011.82	\$377,510.69	31.36%
Active	R 610-386-3860	MUNICIPAL LIQU	\$20,000.00	\$3,035.10	\$0.00	\$16,964.90	15.18%
Active	R 610-387-3870	MUNICIPAL LIQU	\$20,000.00	\$6,890.89	\$1,603.31	\$13,109.11	34.45%
Active	R 610-388-3850	MUNICIPAL LIQU	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 610-389-3400	CHARGES FOR S	\$10,000.00	\$0.00	\$0.00	\$10,000.00	0.00%
Active	R 610-389-3600	MISCELLANEOUS	\$5,000.00	\$769.15	\$0.00	\$4,230.85	15.38%
Active	R 610-389-3850	MUNICIPAL LIQU	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 610-390-3900	OTHER FINANCIN	\$0.00	\$654.72	(\$5,135.51)	(\$654.72)	0.00%
Active	R 610-400-3870	MUNICIPAL LIQU	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 610-401-3870	MUNICIPAL LIQU	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 610-402-3870	MUNICIPAL LIQU	\$0.00	\$4,985.83	\$1,312.65	(\$4,985.83)	0.00%
Active	R 610-403-3860	MUNICIPAL LIQU	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 610-403-3870	MUNICIPAL LIQU	\$12,000.00	\$2,606.38	\$782.77	\$9,393.62	21.72%
Active	R 610-404-3870	MUNICIPAL LIQU	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 610-405-3860	MUNICIPAL LIQU	\$10,000.00	\$6,300.00	\$1,650.00	\$3,700.00	63.00%
Active	R 610-406-3860	MUNICIPAL LIQU	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 610-494-3860	MUNICIPAL LIQU	\$0.00	\$17,464.54	\$6,538.72	(\$17,464.54)	0.00%
Active	R 610-494-3861	MUNICIPAL BEER	\$0.00	\$16,979.57	\$4,323.82	(\$16,979.57)	0.00%
Active	R 610-494-3862	MUNICIPAL WINE	\$0.00	\$4,546.03	\$644.96	(\$4,546.03)	0.00%
Active	R 610-494-3863	BEVERAGE	\$0.00	\$6,673.44	\$2,213.74	(\$6,673.44)	0.00%
Active	R 610-494-3864	LIABILITY INSUR	\$0.00	\$1,000.00	\$400.00	(\$1,000.00)	0.00%
Active	R 610-494-3865	STAFF	\$0.00	\$595.00	\$0.00	(\$595.00)	0.00%
Active	R 610-494-3866	SECURITY	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 610-614-3870	MUNICIPAL LIQU	\$0.00	\$4.27	\$238.64	(\$4.27)	0.00%

**CITY OF HOWARD LAKE**  
**\*Budget YTD Rev-Exp©**

07/15/25 3:26 PM  
Page 2

Current Period: MAY 2025

		2025	2025	MAY	2025	% of
		YTD Budget	YTD Amt	MTD Amt	YTD Balance	Budget
<b>Total Revenue</b>		\$1,269,750.00	\$450,802.99	\$95,092.69	\$818,947.01	35.50%
<b>Expenditure</b>						
Active	E 610-4600-461-302 ARCHITECTS	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 610-4600-461-308 CONSTRUCTI	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 610-4700-471-601 DEBT PRINCI	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 610-4700-471-611 DEBT INTER	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 610-4700-471-613 BOND ISSUA	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 610-4800-482-420 DEPRECIATI	\$3,750.00	\$1,530.00	\$306.00	\$2,220.00	40.80%
Active	E 610-4850-416-301 ACCOUNTIN	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 610-4850-485-101 WAGES - DE	\$64,751.00	\$18,813.98	\$7,674.24	\$45,937.02	29.06%
Active	E 610-4850-485-103 WAGES - OT	\$55,821.00	\$13,934.93	\$4,487.56	\$41,886.07	24.96%
Active	E 610-4850-485-104 WAGES - TE	\$99,642.00	\$25,361.66	\$8,244.93	\$74,280.34	25.45%
Active	E 610-4850-485-121 EMPLOYER P	\$16,516.00	\$8,419.57	\$4,679.05	\$8,096.43	50.98%
Active	E 610-4850-485-122 EMPLOYER F	\$13,653.00	\$3,777.51	\$1,374.18	\$9,875.49	27.67%
Active	E 610-4850-485-123 EMPLOYER	\$3,193.00	\$883.41	\$321.39	\$2,309.59	27.67%
Active	E 610-4850-485-131 HEALTH INS	\$19,224.00	\$8,605.14	\$1,726.90	\$10,618.86	44.76%
Active	E 610-4850-485-132 LIFE INSURA	\$58.00	\$17.95	\$3.66	\$40.05	30.95%
Active	E 610-4850-485-141 UNEMPLOYM	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 610-4850-485-151 WORKERS C	\$5,557.00	\$4,209.63	\$0.00	\$1,347.37	75.75%
Active	E 610-4850-485-201 GENERAL SU	\$4,000.00	\$3,867.39	\$621.52	\$132.61	96.68%
Active	E 610-4850-485-203 COMPUTER	\$4,000.00	\$1,898.50	\$0.00	\$2,101.50	47.46%
Active	E 610-4850-485-211 CLEANING	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 610-4850-485-213 UNIFORMS	\$1,000.00	\$439.00	\$0.00	\$561.00	43.90%
Active	E 610-4850-485-251 LIQUOR	\$250,000.00	\$84,571.11	\$13,084.00	\$165,428.89	33.83%
Active	E 610-4850-485-252 BEER	\$400,000.00	\$123,412.28	\$28,252.68	\$276,587.72	30.85%
Active	E 610-4850-485-253 WINE	\$60,000.00	\$20,093.15	\$1,563.37	\$39,906.85	33.49%
Active	E 610-4850-485-254 POP/MIXES	\$12,000.00	\$3,058.98	\$830.82	\$8,941.02	25.49%
Active	E 610-4850-485-255 DRINK GARNI	\$1,500.00	\$316.30	\$0.00	\$1,183.70	21.09%
Active	E 610-4850-485-256 THC PRODU	\$1,200.00	\$2,843.33	\$848.00	(\$1,643.33)	236.94%
Active	E 610-4850-485-257 ICE	\$5,000.00	\$1,170.77	\$466.00	\$3,829.23	23.42%
Active	E 610-4850-485-258 FREIGHT	\$6,000.00	\$2,053.65	\$278.89	\$3,946.35	34.23%
Active	E 610-4850-485-259 OTHER	\$250.00	\$8.50	\$8.50	\$241.50	3.40%
Active	E 610-4850-485-260 CREDIT CAR	\$20,000.00	\$21,928.37	\$5,805.80	(\$1,928.37)	109.64%
Active	E 610-4850-485-301 ACCOUNTIN	\$10,450.00	\$9,443.82	\$1,741.67	\$1,006.18	90.37%
Active	E 610-4850-485-302 ARCHITECTS	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 610-4850-485-304 LEGAL FEES	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 610-4850-485-305 CONFERENC	\$1,200.00	\$1,538.00	\$0.00	(\$338.00)	128.17%
Active	E 610-4850-485-308 CONSTRUCTI	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 610-4850-485-309 CONSULTING	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 610-4850-485-321 TELEPHONE	\$2,000.00	\$816.89	\$32.61	\$1,183.11	40.84%
Active	E 610-4850-485-322 POSTAGE	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 610-4850-485-331 TRAVEL	\$500.00	\$556.50	\$217.00	(\$56.50)	111.30%
Active	E 610-4850-485-341 ADVERTISIN	\$0.00	\$300.00	\$0.00	(\$300.00)	0.00%
Active	E 610-4850-485-342 MARKETING	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 610-4850-485-361 INSURANCE	\$0.00	\$3,313.00	\$0.00	(\$3,313.00)	0.00%
Active	E 610-4850-485-364 DRAM INSUR	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 610-4850-485-380 UTILITY - MIS	\$2,000.00	\$1,104.85	\$259.45	\$895.15	55.24%
Active	E 610-4850-485-381 UTILITY-ELE	\$5,000.00	\$1,443.00	\$239.95	\$3,557.00	28.86%
Active	E 610-4850-485-382 UTILITY - GA	\$4,000.00	\$2,698.19	\$225.70	\$1,301.81	67.45%
Active	E 610-4850-485-384 REFUSE DIS	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 610-4850-485-396 REEDS & RU	\$1,000.00	\$83.48	\$0.00	\$916.52	8.35%

**CITY OF HOWARD LAKE**  
**\*Budget YTD Rev-Exp©**

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Current Period: MAY 2025

			2025	2025	MAY	2025	% of
			YTD Budget	YTD Amt	MTD Amt	YTD Balance	Budget
Active	E 610-4850-485-401	R&M BUILDIN	\$5,000.00	\$2,117.37	\$0.00	\$2,882.63	42.35%
Active	E 610-4850-485-405	R&M- EQUIP,	\$1,000.00	\$0.00	\$0.00	\$1,000.00	0.00%
Active	E 610-4850-485-411	RENTAL EXP	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 610-4850-485-415	TIPS-SSEC	\$1,200.00	\$1,712.74	\$168.02	(\$512.74)	142.73%
Active	E 610-4850-485-416	Gratuity	\$5,000.00	\$1,578.03	\$862.71	\$3,421.97	31.56%
Active	E 610-4850-485-420	DEPRECIATI	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 610-4850-485-430	CASH SHORT	\$0.00	(\$71.63)	(\$45.46)	\$71.63	0.00%
Active	E 610-4850-485-432	UNCOLLECTI	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 610-4850-485-433	DUES AND S	\$2,000.00	\$345.96	\$11.99	\$1,654.04	17.30%
Active	E 610-4850-485-436	MINN. SALES	\$95,000.00	\$31,240.00	\$8,544.00	\$63,760.00	32.88%
Active	E 610-4850-485-437	MISCELLANE	\$5,000.00	\$0.00	\$0.00	\$5,000.00	0.00%
Active	E 610-4850-485-438	LICENSE & F	\$120.00	\$0.00	\$0.00	\$120.00	0.00%
Active	E 610-4850-485-439	REIMBURSE	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 610-4850-485-501	OFFSET ON-	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 610-4850-485-502	OFFSET OFF-	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 610-4850-485-510	CAPITAL EXP	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 610-4850-485-514	LAND PURCH	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 610-4850-485-720	OPERATING	\$30,000.00	\$0.00	\$0.00	\$30,000.00	0.00%
Active	E 610-4850-485-727	LOYALTY PR	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 610-4850-494-251	LIQUOR	\$0.00	\$3,708.13	\$641.36	(\$3,708.13)	0.00%
Active	E 610-4850-494-252	BEER	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 610-4850-494-253	WINE	\$0.00	\$288.00	\$0.00	(\$288.00)	0.00%
Active	E 610-4850-494-254	POP/MIXES	\$0.00	\$999.40	\$445.15	(\$999.40)	0.00%
Active	E 610-4850-494-255	DRINK GARNI	\$0.00	\$20.83	\$0.00	(\$20.83)	0.00%
Active	E 610-4850-494-256	THC PRODU	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 610-4850-494-257	ICE	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 610-4850-494-258	FREIGHT	\$0.00	\$91.84	\$37.27	(\$91.84)	0.00%
Active	E 610-4850-494-259	OTHER	\$0.00	\$999.00	\$446.00	(\$999.00)	0.00%
Active	E 610-4900-491-720	OPERATING	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 610-4900-491-721	LOSS ON SA	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 610-4900-491-726	PRIOR PERIO	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
<b>Total Expenditure</b>			<b>(\$1,217,585.00)</b>	<b>(\$415,542.51)</b>	<b>(\$94,404.91)</b>	<b>(\$802,042.49)</b>	<b>34.13%</b>
<b>Total MUNICIPAL LIQUOR</b>			<b>\$52,165.00</b>	<b>\$35,260.48</b>	<b>\$687.78</b>	<b>\$16,904.52</b>	<b>67.59%</b>
<b>Report Total</b>			<b>\$52,165.00</b>	<b>\$35,260.48</b>	<b>\$687.78</b>	<b>\$16,904.52</b>	<b>67.59%</b>

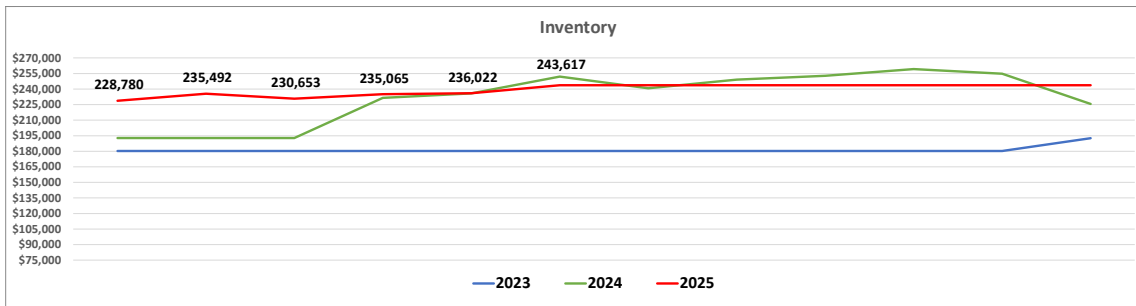
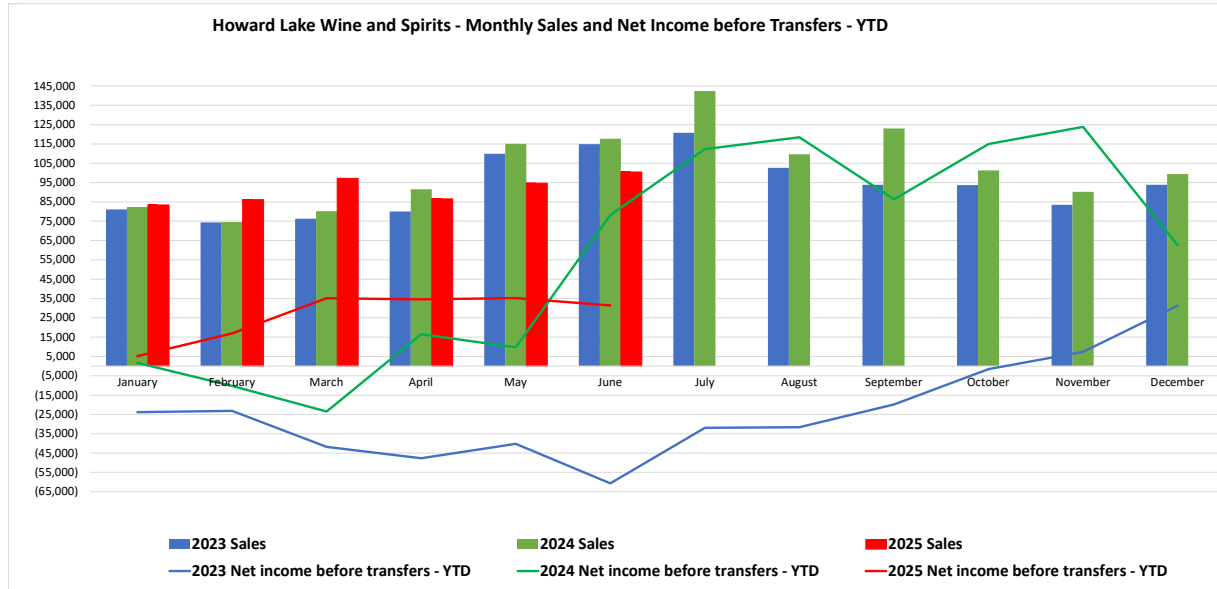
JUNE 2025  
Howard Lake  
Wine and Spirits  
Financial Reports

## Wine and Spirits

	2025						
	January	February	March	April	May	June	Total
Revenue							
Sales - Liquor Store	75,539	76,286	80,660	76,097	80,889	89,117	478,589
Sales - SSEC	4,367	8,031	110	210	70	1,599	14,387
Sales - R&R	3,532	1,778	16,369	10,263	13,721	9,767	55,430
Total Sales	\$ 83,437	\$ 86,095	\$ 97,139	\$ 86,570	\$ 94,681	\$ 100,483	\$ 548,406
Cost of Sales - (COS)							
COS - Liquor Store	(40,687)	(39,981)	(62,985)	(48,543)	(45,332)	(63,495)	(301,023)
COS - SSEC	-	-	-	-	-	-	-
COS - R&R	-	(162)	(744)	(3,631)	(1,570)	(970)	(7,077)
Total COS	\$ (40,687)	\$ (40,143)	\$ (63,729)	\$ (52,174)	\$ (46,902)	\$ (64,465)	\$ (308,100)
Gross Profit	42,750	45,952	33,410	34,396	47,779	36,018	240,306
Operating expense							
Personnel Services	18,203	18,794	4,277	16,498	29,543	17,953	105,268
Supplies	1,486	752	2,031	876	622	316	6,081
Depreciation	306	306	306	306	306	306	1,836
Other services and charges	16,897	14,882	8,777	17,591	17,033	22,096	97,276
Repair and Maintenance	988	-	700	430	-	246	2,363
Total operating expense	37,879	34,734	16,091	35,701	47,503	40,917	212,824
Operating income	4,871	11,219	17,320	(1,305)	276	(4,899)	27,481
Other income/expense							
Bond principal	-	-	-	-	-	-	-
Bond interest	-	-	-	-	-	-	-
Bond Issuance Cost	-	-	-	-	-	-	-
Interest income	-	-	-	-	-	-	-
Other income - Liquor Store	311	525	27	10	12	33	918
Other income - SSEC	-	-	-	400	-	700	1,100
Other income - R&R	-	-	895	300	400	300	1,895
Total other income/expense	311	525	922	710	412	1,033	3,913
Net income before transfers	5,182	11,744	18,242	(595)	688	(3,866)	31,395
<i>2025 Net income before transfers - YTD</i>	5,182	16,926	35,167	34,573	35,260	31,395	
Operating transfer out	-	-	-	-	-	-	-
2025 Net income after transfers	\$ 5,182	11,744	18,242	(595)	688	(3,866)	31,395
2024 Net income after transfers	1,705	(11,931)	(13,235)	39,935	(6,776)	68,499	78,197
2025 Increase/(Decrease) vs 2024 Net Income	3,476	23,675	31,477	(40,530)	7,464	(72,365)	(46,803)

# Howard Lake Wine and Spirits Scorecard

Key Performance Indicators	Comparative Month End			Comparative YTD			Target	Comments
	6/30/2023	6/30/2024	6/30/2025	6/30/2023	6/30/2024	6/30/2025		
Sales revenue	\$ 114,874	117,673	\$ 100,483	\$ 536,544	\$ 561,272	↓ \$ 548,406	\$ 578,110	
Gross profit percentage	↓ 12.03%	↑ 84.83%	↑ 35.85%	↓ 20.05%	↑ 43.87%	↑ 43.82%	27.00%	
Net income before transfers	↓ -17.86%	↑ 58.21%	↓ -3.85%	↓ -11.31%	↑ 13.93%	↓ 5.72%	9.00%	
Net income after transfers	↓ -17.86%	↑ 58.21%	↓ -3.85%	↓ -11.31%	↑ 13.93%	↑ 5.72%	5.00%	



Key Performance Indicators Definitions		
<b>Sales Revenue</b>		Basic measure of how much money the enterprise is bringing in. It can be broken down by period or product category to identify areas of strength or weakness.
<b>Gross Profit Percentage</b>		The percent difference between the cost of goods sold and the selling price. A higher percentage means that the business is making more profit on each sale.
<b>Net Income Before Transfers</b>		The percentage of revenue that remains after subtracting all operating expenses, including wages, rent, utilities, marketing expenses and interest. It can help identify how well the store is managing its expenses and its overall profitability.

**CITY OF HOWARD LAKE**  
**\*Budget YTD Rev-Exp©**

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Current Period: JUNE 2025

			2025	2025	JUNE	2025	% of
			YTD Budget	YTD Amt	MTD Amt	YTD Balance	Budget
<b>MUNICIPAL LIQUOR</b>							
	<b>Revenues</b>		\$1,269,750.00	\$552,318.89	\$101,515.90	\$717,431.11	43.50%
	<b>Expenditures</b>		\$1,217,585.00	\$520,924.29	\$105,381.78	\$696,660.71	42.78%
	<b>Gain/(Loss)</b>		<b>\$52,165.00</b>	<b>\$31,394.60</b>	<b>(\$3,865.88)</b>	<b>\$20,770.40</b>	<b>60.18%</b>
<b>Revenue</b>							
Active	R 610-314-3850	MUNICIPAL LIQU	\$100,000.00	\$46,761.15	\$8,096.10	\$53,238.85	46.76%
Active	R 610-341-3400	CHARGES FOR S	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 610-349-3860	MUNICIPAL LIQU	\$0.00	\$800.00	\$0.00	(\$800.00)	0.00%
Active	R 610-361-3600	MISCELLANEOUS	\$250.00	\$149.00	\$33.00	\$101.00	59.60%
Active	R 610-362-3600	MISCELLANEOUS	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 610-363-3600	MISCELLANEOUS	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 610-364-3600	MISCELLANEOUS	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 610-369-3600	MISCELLANEOUS	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 610-375-3870	MUNICIPAL LIQU	\$0.00	(\$2,718.83)	(\$625.98)	\$2,718.83	0.00%
Active	R 610-376-3870	MUNICIPAL LIQU	\$0.00	(\$45.07)	(\$21.65)	\$45.07	0.00%
Active	R 610-377-3870	MUNICIPAL LIQU	\$0.00	(\$1,609.16)	(\$56.69)	\$1,609.16	0.00%
Active	R 610-378-3870	MUNICIPAL LIQU	\$0.00	(\$1,041.80)	(\$491.57)	\$1,041.80	0.00%
Active	R 610-379-3870	MUNICIPAL LIQU	\$90,000.00	\$34,462.19	\$4,184.22	\$55,537.81	38.29%
Active	R 610-382-3860	MUNICIPAL LIQU	\$100,000.00	\$12,399.20	\$702.06	\$87,600.80	12.40%
Active	R 610-382-3861	MUNICIPAL BEER	\$0.00	\$1,092.54	\$535.20	(\$1,092.54)	0.00%
Active	R 610-382-3862	MUNICIPAL WINE	\$0.00	\$55.11	\$0.00	(\$55.11)	0.00%
Active	R 610-382-3863	BEVERAGE	\$0.00	\$839.82	\$361.75	(\$839.82)	0.00%
Active	R 610-382-3864	LIABILITY INSUR	\$0.00	\$100.00	\$0.00	(\$100.00)	0.00%
Active	R 610-382-3865	STAFF	\$0.00	\$1,000.00	\$700.00	(\$1,000.00)	0.00%
Active	R 610-382-3866	SECURITY	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 610-383-3870	MUNICIPAL LIQU	\$350,000.00	\$152,158.35	\$25,177.30	\$197,841.65	43.47%
Active	R 610-384-3860	MUNICIPAL LIQU	\$2,500.00	\$0.00	\$0.00	\$2,500.00	0.00%
Active	R 610-385-3870	MUNICIPAL LIQU	\$550,000.00	\$211,304.14	\$38,814.83	\$338,695.86	38.42%
Active	R 610-386-3860	MUNICIPAL LIQU	\$20,000.00	\$3,035.10	\$0.00	\$16,964.90	15.18%
Active	R 610-387-3870	MUNICIPAL LIQU	\$20,000.00	\$8,527.18	\$1,636.29	\$11,472.82	42.64%
Active	R 610-388-3850	MUNICIPAL LIQU	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 610-389-3400	CHARGES FOR S	\$10,000.00	\$0.00	\$0.00	\$10,000.00	0.00%
Active	R 610-389-3600	MISCELLANEOUS	\$5,000.00	\$769.15	\$0.00	\$4,230.85	15.38%
Active	R 610-389-3850	MUNICIPAL LIQU	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 610-390-3900	OTHER FINANCIN	\$0.00	\$8,712.06	\$8,057.34	(\$8,712.06)	0.00%
Active	R 610-400-3870	MUNICIPAL LIQU	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 610-401-3870	MUNICIPAL LIQU	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 610-402-3870	MUNICIPAL LIQU	\$0.00	\$6,305.27	\$1,319.44	(\$6,305.27)	0.00%
Active	R 610-403-3860	MUNICIPAL LIQU	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 610-403-3870	MUNICIPAL LIQU	\$12,000.00	\$3,945.51	\$1,339.13	\$8,054.49	32.88%
Active	R 610-404-3870	MUNICIPAL LIQU	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 610-405-3860	MUNICIPAL LIQU	\$10,000.00	\$8,100.00	\$1,800.00	\$1,900.00	81.00%
Active	R 610-406-3860	MUNICIPAL LIQU	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 610-494-3860	MUNICIPAL LIQU	\$0.00	\$20,098.46	\$2,633.92	(\$20,098.46)	0.00%
Active	R 610-494-3861	MUNICIPAL BEER	\$0.00	\$19,952.87	\$2,973.30	(\$19,952.87)	0.00%
Active	R 610-494-3862	MUNICIPAL WINE	\$0.00	\$6,586.45	\$2,040.42	(\$6,586.45)	0.00%
Active	R 610-494-3863	BEVERAGE	\$0.00	\$8,792.32	\$2,118.88	(\$8,792.32)	0.00%
Active	R 610-494-3864	LIABILITY INSUR	\$0.00	\$1,300.00	\$300.00	(\$1,300.00)	0.00%
Active	R 610-494-3865	STAFF	\$0.00	\$595.00	\$0.00	(\$595.00)	0.00%
Active	R 610-494-3866	SECURITY	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 610-614-3870	MUNICIPAL LIQU	\$0.00	(\$107.12)	(\$111.39)	\$107.12	0.00%

**CITY OF HOWARD LAKE**  
**\*Budget YTD Rev-Exp©**

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Current Period: JUNE 2025

		2025	2025	JUNE	2025	% of
		YTD Budget	YTD Amt	MTD Amt	YTD Balance	Budget
<b>Total Revenue</b>		\$1,269,750.00	\$552,318.89	\$101,515.90	\$717,431.11	43.50%
<b>Expenditure</b>						
Active	E 610-4600-461-302 ARCHITECTS	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 610-4600-461-308 CONSTRUCTI	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 610-4700-471-601 DEBT PRINCI	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 610-4700-471-611 DEBT INTER	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 610-4700-471-613 BOND ISSUA	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 610-4800-482-420 DEPRECIATI	\$3,750.00	\$1,836.00	\$306.00	\$1,914.00	48.96%
Active	E 610-4850-382-401 R&M BUILDIN	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 610-4850-416-301 ACCOUNTIN	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 610-4850-485-101 WAGES - DE	\$64,751.00	\$23,930.14	\$5,116.16	\$40,820.86	36.96%
Active	E 610-4850-485-103 WAGES - OT	\$55,821.00	\$16,924.30	\$2,989.37	\$38,896.70	30.32%
Active	E 610-4850-485-104 WAGES - TE	\$99,642.00	\$32,696.43	\$7,334.77	\$66,945.57	32.81%
Active	E 610-4850-485-121 EMPLOYER P	\$16,516.00	\$9,527.09	\$1,107.52	\$6,988.91	57.68%
Active	E 610-4850-485-122 EMPLOYER F	\$13,653.00	\$4,647.96	\$870.45	\$9,005.04	34.04%
Active	E 610-4850-485-123 EMPLOYER	\$3,193.00	\$1,086.97	\$203.56	\$2,106.03	34.04%
Active	E 610-4850-485-131 HEALTH INS	\$19,224.00	\$9,928.31	\$1,323.17	\$9,295.69	51.65%
Active	E 610-4850-485-132 LIFE INSURA	\$58.00	\$19.56	\$1.61	\$38.44	33.72%
Active	E 610-4850-485-141 UNEMPLOYM	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 610-4850-485-151 WORKERS C	\$5,557.00	\$2,012.93	(\$2,196.70)	\$3,544.07	36.22%
Active	E 610-4850-485-201 GENERAL SU	\$4,000.00	\$4,459.16	\$591.77	(\$459.16)	111.48%
Active	E 610-4850-485-203 COMPUTER	\$4,000.00	\$1,622.31	(\$276.19)	\$2,377.69	40.56%
Active	E 610-4850-485-211 CLEANING	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 610-4850-485-213 UNIFORMS	\$1,000.00	\$439.00	\$0.00	\$561.00	43.90%
Active	E 610-4850-485-251 LIQUOR	\$250,000.00	\$105,835.88	\$21,264.77	\$144,164.12	42.33%
Active	E 610-4850-485-252 BEER	\$400,000.00	\$158,586.61	\$35,174.33	\$241,413.39	39.65%
Active	E 610-4850-485-253 WINE	\$60,000.00	\$24,525.62	\$4,432.47	\$35,474.38	40.88%
Active	E 610-4850-485-254 POP/MIXES	\$12,000.00	\$4,308.44	\$1,249.46	\$7,691.56	35.90%
Active	E 610-4850-485-255 DRINK GARNI	\$1,500.00	\$368.80	\$52.50	\$1,131.20	24.59%
Active	E 610-4850-485-256 THC PRODU	\$1,200.00	\$3,963.88	\$1,120.55	(\$2,763.88)	330.32%
Active	E 610-4850-485-257 ICE	\$5,000.00	\$989.25	(\$181.52)	\$4,010.75	19.79%
Active	E 610-4850-485-258 FREIGHT	\$6,000.00	\$2,555.83	\$502.18	\$3,444.17	42.60%
Active	E 610-4850-485-259 OTHER	\$250.00	(\$111.50)	(\$120.00)	\$361.50	-44.60%
Active	E 610-4850-485-260 CREDIT CAR	\$20,000.00	\$28,946.49	\$7,018.12	(\$8,946.49)	144.73%
Active	E 610-4850-485-301 ACCOUNTIN	\$10,450.00	\$11,185.48	\$1,741.66	(\$735.48)	107.04%
Active	E 610-4850-485-302 ARCHITECTS	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 610-4850-485-304 LEGAL FEES	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 610-4850-485-305 CONFERENC	\$1,200.00	\$1,538.00	\$0.00	(\$338.00)	128.17%
Active	E 610-4850-485-308 CONSTRUCTI	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 610-4850-485-309 CONSULTING	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 610-4850-485-321 TELEPHONE	\$2,000.00	\$1,053.10	\$236.21	\$946.90	52.66%
Active	E 610-4850-485-322 POSTAGE	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 610-4850-485-331 TRAVEL	\$500.00	\$556.50	\$0.00	(\$56.50)	111.30%
Active	E 610-4850-485-341 ADVERTISIN	\$0.00	\$300.00	\$0.00	(\$300.00)	0.00%
Active	E 610-4850-485-342 MARKETING	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 610-4850-485-361 INSURANCE	\$0.00	\$1,357.79	(\$1,955.21)	(\$1,357.79)	0.00%
Active	E 610-4850-485-364 DRAM INSUR	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 610-4850-485-380 UTILITY - MIS	\$2,000.00	\$1,493.10	\$388.25	\$506.90	74.66%
Active	E 610-4850-485-381 UTILITY-ELE	\$5,000.00	\$1,792.35	\$349.35	\$3,207.65	35.85%
Active	E 610-4850-485-382 UTILITY - GA	\$4,000.00	\$2,770.88	\$72.69	\$1,229.12	69.27%
Active	E 610-4850-485-384 REFUSE DIS	\$0.00	\$0.00	\$0.00	\$0.00	0.00%

**CITY OF HOWARD LAKE**  
**\*Budget YTD Rev-Exp©**

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Current Period: JUNE 2025

			2025	2025	JUNE	2025	% of
			YTD Budget	YTD Amt	MTD Amt	YTD Balance	Budget
Active	E 610-4850-485-396	REEDS & RU	\$1,000.00	\$83.48	\$0.00	\$916.52	8.35%
Active	E 610-4850-485-401	R&M BUILDIN	\$5,000.00	\$2,363.35	\$245.98	\$2,636.65	47.27%
Active	E 610-4850-485-405	R&M- EQUIP,	\$1,000.00	\$0.00	\$0.00	\$1,000.00	0.00%
Active	E 610-4850-485-411	RENTAL EXP	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 610-4850-485-415	TIPS-SSEC	\$1,200.00	\$1,189.31	(\$523.43)	\$10.69	99.11%
Active	E 610-4850-485-416	Gratuity	\$5,000.00	\$3,304.52	\$1,726.49	\$1,695.48	66.09%
Active	E 610-4850-485-420	DEPRECIATI	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 610-4850-485-430	CASH SHORT	\$0.00	\$3,221.78	\$3,293.41	(\$3,221.78)	0.00%
Active	E 610-4850-485-432	UNCOLLECTI	\$0.00	\$164.00	\$164.00	(\$164.00)	0.00%
Active	E 610-4850-485-433	DUES AND S	\$2,000.00	\$1,857.95	\$1,511.99	\$142.05	92.90%
Active	E 610-4850-485-436	MINN. SALES	\$95,000.00	\$40,516.00	\$9,276.00	\$54,484.00	42.65%
Active	E 610-4850-485-437	MISCELLANE	\$5,000.00	\$0.00	\$0.00	\$5,000.00	0.00%
Active	E 610-4850-485-438	LICENSE & F	\$120.00	\$0.00	\$0.00	\$120.00	0.00%
Active	E 610-4850-485-439	REIMBURSE	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 610-4850-485-501	OFFSET ON-	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 610-4850-485-502	OFFSET OFF-	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 610-4850-485-510	CAPITAL EXP	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 610-4850-485-514	LAND PURCH	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 610-4850-485-720	OPERATING	\$30,000.00	\$0.00	\$0.00	\$30,000.00	0.00%
Active	E 610-4850-485-727	LOYALTY PR	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 610-4850-494-251	LIQUOR	\$0.00	\$3,728.90	\$20.77	(\$3,728.90)	0.00%
Active	E 610-4850-494-252	BEER	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 610-4850-494-253	WINE	\$0.00	\$648.00	\$360.00	(\$648.00)	0.00%
Active	E 610-4850-494-254	POP/MIXES	\$0.00	\$1,215.72	\$216.32	(\$1,215.72)	0.00%
Active	E 610-4850-494-255	DRINK GARNI	\$0.00	\$67.74	\$46.91	(\$67.74)	0.00%
Active	E 610-4850-494-256	THC PRODU	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 610-4850-494-257	ICE	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 610-4850-494-258	FREIGHT	\$0.00	\$101.88	\$10.04	(\$101.88)	0.00%
Active	E 610-4850-494-259	OTHER	\$0.00	\$1,315.00	\$316.00	(\$1,315.00)	0.00%
Active	E 610-4900-491-720	OPERATING	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 610-4900-491-721	LOSS ON SA	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 610-4900-491-726	PRIOR PERIO	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
<b>Total Expenditure</b>			<b>(\$1,217,585.00)</b>	<b>(\$520,924.29)</b>	<b>(\$105,381.78)</b>	<b>(\$696,660.71)</b>	<b>42.78%</b>
<b>Total MUNICIPAL LIQUOR</b>			<b>\$52,165.00</b>	<b>\$31,394.60</b>	<b>(\$3,865.88)</b>	<b>\$20,770.40</b>	<b>60.18%</b>
<b>Report Total</b>			<b>\$52,165.00</b>	<b>\$31,394.60</b>	<b>(\$3,865.88)</b>	<b>\$20,770.40</b>	<b>60.18%</b>

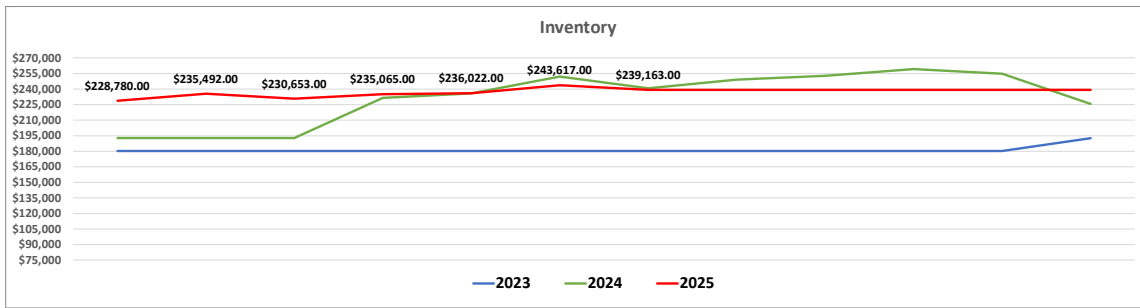
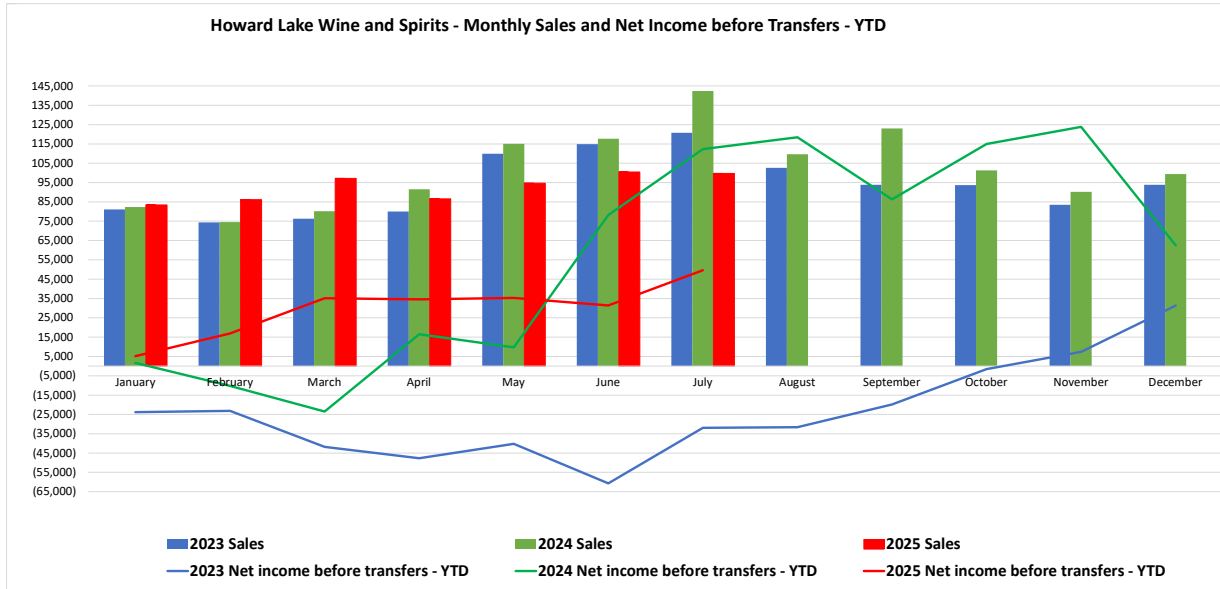
JULY 2025  
Howard Lake  
Wine and Spirits  
Financial Reports

## Wine and Spirits 2025

	January	February	March	April	May	June	July	Total
<b>Revenue</b>								
Sales - Liquor Store	\$ 75,539	\$ 76,286	\$ 80,660	\$ 76,097	\$ 80,889	\$ 89,117	\$ 90,023	\$ 568,612
Sales - SSEC	4,367	8,031	110	210	70	1,599	698	15,084
Sales - R&R	3,532	1,778	16,369	10,263	13,721	9,767	8,975	64,405
Total Sales	83,437	86,095	97,139	86,570	94,681	100,483	99,696	648,101
<b>Cost of Sales - (COS)</b>								
COS - Liquor Store	(40,687)	(39,981)	(62,985)	(48,543)	(45,332)	(63,495)	(43,990)	(345,013)
COS - SSEC	-	-	-	-	-	-	-	-
COS - R&R	-	(162)	(744)	(3,631)	(1,570)	(970)	(40)	(7,117)
Total COS	(40,687)	(40,143)	(63,729)	(52,174)	(46,902)	(64,465)	(44,030)	(352,130)
<b>Gross Profit</b>	42,750	45,952	33,410	34,396	47,779	36,018	55,666	295,972
<b>Operating expense</b>								
Personnel Services	18,203	18,794	4,277	16,498	29,543	17,953	18,412	123,679
Supplies	1,486	752	2,031	876	622	316	221	6,303
Depreciation	306	306	306	306	306	306	306	2,142
Other services and charges	16,897	14,882	8,777	17,591	17,033	22,096	18,048	115,324
Repair and Maintenance	988	-	700	430	-	246	775	3,138
<b>Total operating expense</b>	37,879	34,734	16,091	35,701	47,503	40,917	37,762	250,587
<b>Operating income</b>	4,871	11,219	17,320	(1,305)	276	(4,899)	17,904	45,385
<b>Other income/expense</b>								
Bond principal	-	-	-	-	-	-	-	-
Bond interest	-	-	-	-	-	-	-	-
Bond Issuance Cost	-	-	-	-	-	-	-	-
Interest income	-	-	-	-	-	-	-	-
Other income - Liquor Store	311	525	27	10	12	33	29	947
Other income - SSEC	-	-	-	400	-	700	-	1,100
Other income - R&R	-	-	895	300	400	300	300	2,195
<b>Total other income/expense</b>	311	525	922	710	412	1,033	329	4,242
<b>Net income before transfers</b>	5,182	11,744	18,242	(595)	688	(3,866)	18,233	49,627
<i>2025 Net income before transfers - YTD</i>	5,182	16,926	35,167	34,573	35,260	31,395	49,627	
<b>Operating transfer out</b>	-	-	-	-	-	-	-	-
<b>2025 Net income after transfers</b>	5,182	11,744	18,242	(595)	688	(3,866)	18,233	49,627
<b>2024 Net income after transfers</b>	1,705	(11,931)	(13,235)	39,935	(6,776)	68,499	34,078	112,275
<b>2025 Increase/(Decrease) vs 2024 Net Income</b>	\$ 3,476	\$ 23,675	\$ 31,477	\$ (40,530)	\$ 7,464	\$ (72,365)	\$ (15,845)	\$ (62,647)

# Howard Lake Wine and Spirits Scorecard

Key Performance Indicators	Comparative Month End			Comparative YTD			Target	Comments
	7/31/2023	7/31/2024	7/31/2025	7/31/2023	7/31/2024	7/31/2025		
Sales revenue	\$ 120,727	142,338	\$ 99,696	\$ 657,272	\$ 703,609	↓ \$ 648,101	\$ 724,718	
Gross profit percentage	↑ 48.96%	↑ 44.19%	↑ 55.84%	↔ 25.36%	↑ 43.93%	↑ 45.67%	27.00%	
Net income before transfers	↑ 23.80%	↑ 23.94%	↑ 18.29%	↓ -4.86%	↑ 15.96%	↓ 7.66%	9.00%	
Net income after transfers	↑ 23.80%	↑ 23.94%	↑ 18.29%	↓ -4.86%	↑ 15.96%	↑ 7.66%	5.00%	



Key Performance Indicators Definitions		
<b>Sales Revenue</b>		Basic measure of how much money the enterprise is bringing in. It can be broken down by period or product category to identify areas of strength or weakness.
<b>Gross Profit Percentage</b>		The percent difference between the cost of goods sold and the selling price. A higher percentage means that the business is making more profit on each sale.
<b>Net Income Before Transfers</b>		The percentage of revenue that remains after subtracting all operating expenses, including wages, rent, utilities, marketing expenses and interest. It can help identify how well the store is managing its expenses and its overall profitability.

**CITY OF HOWARD LAKE**  
**\*Budget YTD Rev-Exp©**

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Current Period: JULY 2025

			2025	2025	JULY	2025	% of
			YTD Budget	YTD Amt	MTD Amt	YTD Balance	Budget
<b>MUNICIPAL LIQUOR</b>							
<b>Revenues</b>			\$1,269,750.00	\$652,343.60	\$100,024.71	\$617,406.40	51.38%
<b>Expenditures</b>			\$1,217,585.00	\$602,716.31	\$81,792.02	\$614,868.69	49.50%
<b>Gain/(Loss)</b>			<b>\$52,165.00</b>	<b>\$49,627.29</b>	<b>\$18,232.69</b>	<b>\$2,537.71</b>	<b>95.14%</b>
<b>Revenue</b>							
Active	R 610-314-3850	MUNICIPAL LIQU	\$100,000.00	\$55,702.48	\$8,941.33	\$44,297.52	55.70%
Active	R 610-341-3400	CHARGES FOR S	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 610-349-3860	MUNICIPAL LIQU	\$0.00	\$800.00	\$0.00	(\$800.00)	0.00%
Active	R 610-361-3600	MISCELLANEOUS	\$250.00	\$178.00	\$29.00	\$72.00	71.20%
Active	R 610-362-3600	MISCELLANEOUS	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 610-363-3600	MISCELLANEOUS	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 610-364-3600	MISCELLANEOUS	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 610-369-3600	MISCELLANEOUS	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 610-375-3870	MUNICIPAL LIQU	\$0.00	(\$3,445.05)	(\$726.22)	\$3,445.05	0.00%
Active	R 610-376-3870	MUNICIPAL LIQU	\$0.00	(\$66.47)	(\$21.40)	\$66.47	0.00%
Active	R 610-377-3870	MUNICIPAL LIQU	\$0.00	(\$2,847.61)	(\$1,238.45)	\$2,847.61	0.00%
Active	R 610-378-3870	MUNICIPAL LIQU	\$0.00	(\$1,718.93)	(\$677.13)	\$1,718.93	0.00%
Active	R 610-379-3870	MUNICIPAL LIQU	\$90,000.00	\$42,368.06	\$7,905.87	\$47,631.94	47.08%
Active	R 610-382-3860	MUNICIPAL LIQU	\$100,000.00	\$12,749.63	\$350.43	\$87,250.37	12.75%
Active	R 610-382-3861	MUNICIPAL BEER	\$0.00	\$1,393.72	\$301.18	(\$1,393.72)	0.00%
Active	R 610-382-3862	MUNICIPAL WINE	\$0.00	\$75.15	\$20.04	(\$75.15)	0.00%
Active	R 610-382-3863	BEVERAGE	\$0.00	\$865.71	\$25.89	(\$865.71)	0.00%
Active	R 610-382-3864	LIABILITY INSUR	\$0.00	\$100.00	\$0.00	(\$100.00)	0.00%
Active	R 610-382-3865	STAFF	\$0.00	\$1,000.00	\$0.00	(\$1,000.00)	0.00%
Active	R 610-382-3866	SECURITY	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 610-383-3870	MUNICIPAL LIQU	\$350,000.00	\$181,616.70	\$29,458.35	\$168,383.30	51.89%
Active	R 610-384-3860	MUNICIPAL LIQU	\$2,500.00	\$0.00	\$0.00	\$2,500.00	0.00%
Active	R 610-385-3870	MUNICIPAL LIQU	\$550,000.00	\$254,012.20	\$42,708.06	\$295,987.80	46.18%
Active	R 610-386-3860	MUNICIPAL LIQU	\$20,000.00	\$3,035.10	\$0.00	\$16,964.90	15.18%
Active	R 610-387-3870	MUNICIPAL LIQU	\$20,000.00	\$10,236.22	\$1,709.04	\$9,763.78	51.18%
Active	R 610-388-3850	MUNICIPAL LIQU	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 610-389-3400	CHARGES FOR S	\$10,000.00	\$0.00	\$0.00	\$10,000.00	0.00%
Active	R 610-389-3600	MISCELLANEOUS	\$5,000.00	\$769.15	\$0.00	\$4,230.85	15.38%
Active	R 610-389-3850	MUNICIPAL LIQU	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 610-390-3900	OTHER FINANCI	\$0.00	\$5,994.97	(\$2,717.09)	(\$5,994.97)	0.00%
Active	R 610-400-3870	MUNICIPAL LIQU	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 610-401-3870	MUNICIPAL LIQU	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 610-402-3870	MUNICIPAL LIQU	\$0.00	\$8,139.22	\$1,833.95	(\$8,139.22)	0.00%
Active	R 610-403-3860	MUNICIPAL LIQU	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 610-403-3870	MUNICIPAL LIQU	\$12,000.00	\$5,517.51	\$1,572.00	\$6,482.49	45.98%
Active	R 610-404-3870	MUNICIPAL LIQU	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 610-405-3860	MUNICIPAL LIQU	\$10,000.00	\$9,300.00	\$1,200.00	\$700.00	93.00%
Active	R 610-406-3860	MUNICIPAL LIQU	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 610-494-3860	MUNICIPAL LIQU	\$0.00	\$22,778.68	\$2,680.22	(\$22,778.68)	0.00%
Active	R 610-494-3861	MUNICIPAL BEER	\$0.00	\$22,587.93	\$2,635.06	(\$22,587.93)	0.00%
Active	R 610-494-3862	MUNICIPAL WINE	\$0.00	\$7,873.71	\$1,287.26	(\$7,873.71)	0.00%
Active	R 610-494-3863	BEVERAGE	\$0.00	\$11,164.64	\$2,372.32	(\$11,164.64)	0.00%
Active	R 610-494-3864	LIABILITY INSUR	\$0.00	\$1,600.00	\$300.00	(\$1,600.00)	0.00%
Active	R 610-494-3865	STAFF	\$0.00	\$595.00	\$0.00	(\$595.00)	0.00%
Active	R 610-494-3866	SECURITY	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 610-614-3870	MUNICIPAL LIQU	\$0.00	(\$32.12)	\$75.00	\$32.12	0.00%

**CITY OF HOWARD LAKE**  
**\*Budget YTD Rev-Exp©**

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Current Period: JULY 2025

			2025	2025	JULY	2025	% of
			YTD Budget	YTD Amt	MTD Amt	YTD Balance	Budget
<b>Total Revenue</b>			\$1,269,750.00	\$652,343.60	\$100,024.71	\$617,406.40	51.38%
<b>Expenditure</b>							
Active	E 610-4600-461-302	ARCHITECTS	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 610-4600-461-308	CONSTRUCTI	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 610-4700-471-601	DEBT PRINCI	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 610-4700-471-611	DEBT INTER	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 610-4700-471-613	BOND ISSUA	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 610-4800-482-420	DEPRECIATI	\$3,750.00	\$2,142.00	\$306.00	\$1,608.00	57.12%
Active	E 610-4850-382-401	R&M BUILDIN	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 610-4850-416-301	ACCOUNTIN	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 610-4850-485-101	WAGES - DE	\$64,751.00	\$29,046.30	\$5,116.16	\$35,704.70	44.86%
Active	E 610-4850-485-103	WAGES - OT	\$55,821.00	\$19,761.99	\$2,837.69	\$36,059.01	35.40%
Active	E 610-4850-485-104	WAGES - TE	\$99,642.00	\$38,091.88	\$5,395.45	\$61,550.12	38.23%
Active	E 610-4850-485-121	EMPLOYER P	\$16,516.00	\$10,531.89	\$1,004.80	\$5,984.11	63.77%
Active	E 610-4850-485-122	EMPLOYER F	\$13,653.00	\$5,432.85	\$784.89	\$8,220.15	39.79%
Active	E 610-4850-485-123	EMPLOYER	\$3,193.00	\$1,270.53	\$183.56	\$1,922.47	39.79%
Active	E 610-4850-485-131	HEALTH INS	\$19,224.00	\$12,269.39	\$2,341.08	\$6,954.61	63.82%
Active	E 610-4850-485-132	LIFE INSURA	\$58.00	\$23.22	\$3.66	\$34.78	40.03%
Active	E 610-4850-485-141	UNEMPLOYM	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 610-4850-485-151	WORKERS C	\$5,557.00	\$2,012.93	\$0.00	\$3,544.07	36.22%
Active	E 610-4850-485-201	GENERAL SU	\$4,000.00	\$4,680.57	\$221.41	(\$680.57)	117.01%
Active	E 610-4850-485-203	COMPUTER	\$4,000.00	\$1,622.31	\$0.00	\$2,377.69	40.56%
Active	E 610-4850-485-211	CLEANING	\$0.00	\$79.00	\$79.00	(\$79.00)	0.00%
Active	E 610-4850-485-213	UNIFORMS	\$1,000.00	\$439.00	\$0.00	\$561.00	43.90%
Active	E 610-4850-485-251	LIQUOR	\$250,000.00	\$129,373.90	\$23,538.02	\$120,626.10	51.75%
Active	E 610-4850-485-252	BEER	\$400,000.00	\$171,688.63	\$13,102.02	\$228,311.37	42.92%
Active	E 610-4850-485-253	WINE	\$60,000.00	\$29,420.95	\$4,895.33	\$30,579.05	49.03%
Active	E 610-4850-485-254	POP/MIXES	\$12,000.00	\$4,957.86	\$649.42	\$7,042.14	41.32%
Active	E 610-4850-485-255	DRINK GARNI	\$1,500.00	\$395.52	\$26.72	\$1,104.48	26.37%
Active	E 610-4850-485-256	THC PRODU	\$1,200.00	\$4,598.50	\$634.62	(\$3,398.50)	383.21%
Active	E 610-4850-485-257	ICE	\$5,000.00	\$1,868.37	\$879.12	\$3,131.63	37.37%
Active	E 610-4850-485-258	FREIGHT	\$6,000.00	\$2,820.29	\$264.46	\$3,179.71	47.00%
Active	E 610-4850-485-259	OTHER	\$250.00	(\$111.50)	\$0.00	\$361.50	-44.60%
Active	E 610-4850-485-260	CREDIT CAR	\$20,000.00	\$35,932.64	\$6,986.15	(\$15,932.64)	179.66%
Active	E 610-4850-485-301	ACCOUNTIN	\$10,450.00	\$12,927.14	\$1,741.66	(\$2,477.14)	123.70%
Active	E 610-4850-485-302	ARCHITECTS	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 610-4850-485-304	LEGAL FEES	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 610-4850-485-305	CONFERENC	\$1,200.00	\$1,538.00	\$0.00	(\$338.00)	128.17%
Active	E 610-4850-485-308	CONSTRUCTI	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 610-4850-485-309	CONSULTING	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 610-4850-485-321	TELEPHONE	\$2,000.00	\$1,159.84	\$106.74	\$840.16	57.99%
Active	E 610-4850-485-322	POSTAGE	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 610-4850-485-331	TRAVEL	\$500.00	\$556.50	\$0.00	(\$56.50)	111.30%
Active	E 610-4850-485-341	ADVERTISIN	\$0.00	\$300.00	\$0.00	(\$300.00)	0.00%
Active	E 610-4850-485-342	MARKETING	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 610-4850-485-361	INSURANCE	\$0.00	\$1,357.79	\$0.00	(\$1,357.79)	0.00%
Active	E 610-4850-485-364	DRAM INSUR	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 610-4850-485-380	UTILITY - MIS	\$2,000.00	\$1,527.55	\$34.45	\$472.45	76.38%
Active	E 610-4850-485-381	UTILITY-ELE	\$5,000.00	\$2,352.45	\$560.10	\$2,647.55	47.05%
Active	E 610-4850-485-382	UTILITY - GA	\$4,000.00	\$2,770.88	\$0.00	\$1,229.12	69.27%
Active	E 610-4850-485-384	REFUSE DIS	\$0.00	\$0.00	\$0.00	\$0.00	0.00%

**CITY OF HOWARD LAKE**  
**\*Budget YTD Rev-Exp©**

Current Period: JULY 2025

		2025	2025	JULY	2025	% of
		YTD Budget	YTD Amt	MTD Amt	YTD Balance	Budget
Active	E 610-4850-485-396 REEDS & RU	\$1,000.00	\$83.48	\$0.00	\$916.52	8.35%
Active	E 610-4850-485-401 R&M BUILDIN	\$5,000.00	\$3,138.18	\$774.83	\$1,861.82	62.76%
Active	E 610-4850-485-405 R&M- EQUIP,	\$1,000.00	\$0.00	\$0.00	\$1,000.00	0.00%
Active	E 610-4850-485-411 RENTAL EXP	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 610-4850-485-415 TIPS-SSEC	\$1,200.00	\$1,189.31	\$0.00	\$10.69	99.11%
Active	E 610-4850-485-416 Gratuity	\$5,000.00	\$4,048.87	\$744.35	\$951.13	80.98%
Active	E 610-4850-485-420 DEPRECIATI	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 610-4850-485-430 CASH SHORT	\$0.00	\$3,251.11	\$29.33	(\$3,251.11)	0.00%
Active	E 610-4850-485-432 UNCOLLECTI	\$0.00	(\$30.00)	(\$194.00)	\$30.00	0.00%
Active	E 610-4850-485-433 DUES AND S	\$2,000.00	\$1,857.95	\$0.00	\$142.05	92.90%
Active	E 610-4850-485-436 MINN. SALES	\$95,000.00	\$49,221.00	\$8,705.00	\$45,779.00	51.81%
Active	E 610-4850-485-437 MISCELLANE	\$5,000.00	\$0.00	\$0.00	\$5,000.00	0.00%
Active	E 610-4850-485-438 LICENSE & F	\$120.00	\$0.00	\$0.00	\$120.00	0.00%
Active	E 610-4850-485-439 REIMBURSE	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 610-4850-485-501 OFFSET ON-	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 610-4850-485-502 OFFSET OFF-	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 610-4850-485-510 CAPITAL EXP	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 610-4850-485-514 LAND PURCH	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 610-4850-485-720 OPERATING	\$30,000.00	\$0.00	\$0.00	\$30,000.00	0.00%
Active	E 610-4850-485-727 LOYALTY PR	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 610-4850-494-251 LIQUOR	\$0.00	\$3,728.90	\$0.00	(\$3,728.90)	0.00%
Active	E 610-4850-494-252 BEER	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 610-4850-494-253 WINE	\$0.00	\$648.00	\$0.00	(\$648.00)	0.00%
Active	E 610-4850-494-254 POP/MIXES	\$0.00	\$1,215.72	\$0.00	(\$1,215.72)	0.00%
Active	E 610-4850-494-255 DRINK GARNI	\$0.00	\$67.74	\$0.00	(\$67.74)	0.00%
Active	E 610-4850-494-256 THC PRODU	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 610-4850-494-257 ICE	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 610-4850-494-258 FREIGHT	\$0.00	\$101.88	\$0.00	(\$101.88)	0.00%
Active	E 610-4850-494-259 OTHER	\$0.00	\$1,355.00	\$40.00	(\$1,355.00)	0.00%
Active	E 610-4900-491-720 OPERATING	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 610-4900-491-721 LOSS ON SA	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 610-4900-491-726 PRIOR PERIO	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
<b>Total Expenditure</b>		<b>(\$1,217,585.00)</b>	<b>(\$602,716.31)</b>	<b>(\$81,792.02)</b>	<b>(\$614,868.69)</b>	<b>49.50%</b>
<b>Total MUNICIPAL LIQUOR</b>		<b>\$52,165.00</b>	<b>\$49,627.29</b>	<b>\$18,232.69</b>	<b>\$2,537.71</b>	<b>95.14%</b>
<b>Report Total</b>		<b>\$52,165.00</b>	<b>\$49,627.29</b>	<b>\$18,232.69</b>	<b>\$2,537.71</b>	<b>95.14%</b>

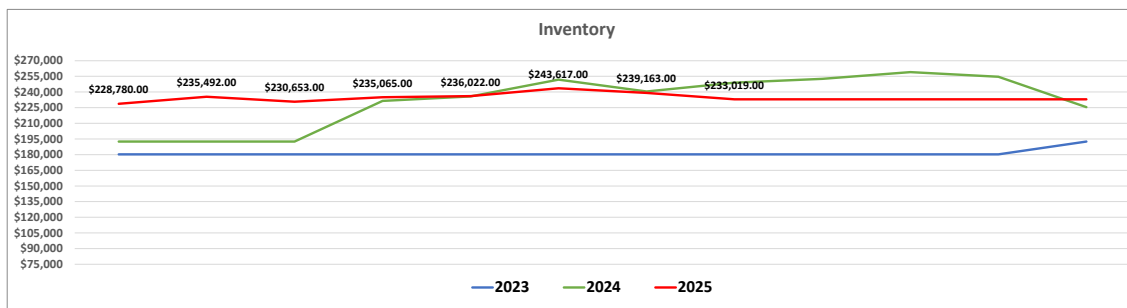
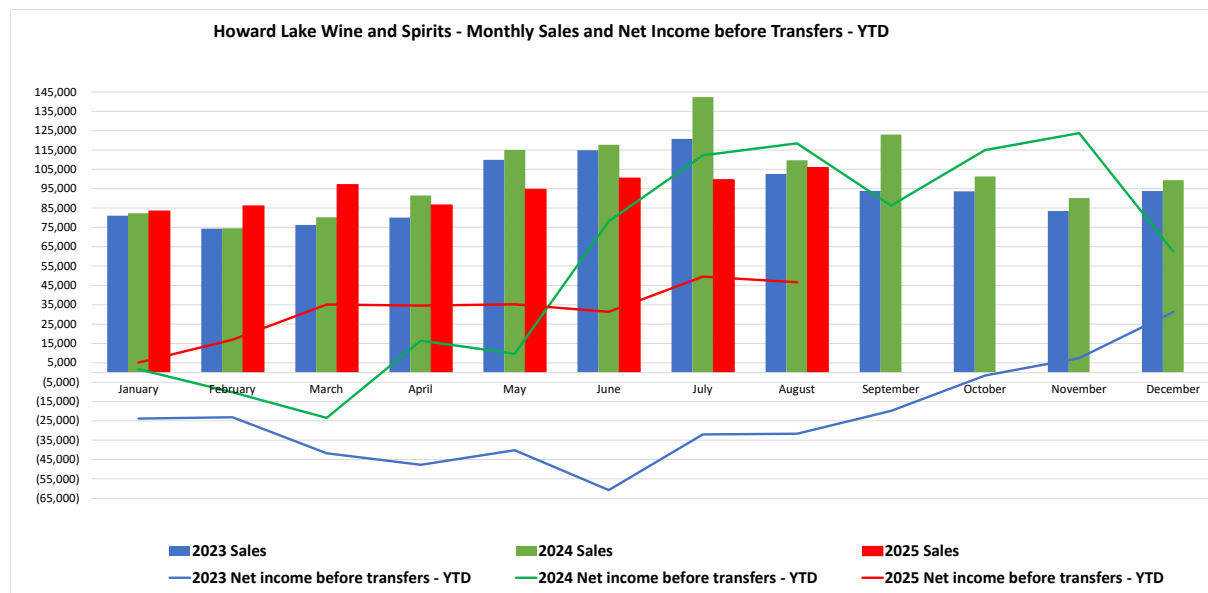
AUGUST 2025  
Howard Lake  
Wine and Spirits  
Financial Reports

## Wine and Spirits

	2025								
	January	February	March	April	May	June	July	August	Total
<b>Revenue</b>									
Sales - Liquor Store	\$ 75,539	\$ 76,286	\$ 80,660	\$ 76,097	\$ 80,889	\$ 89,117	\$ 90,023	\$ 80,962	\$ 649,575
Sales - SSEC	4,367	8,031	110	210	70	1,599	698	-	15,084
Sales - R&R	3,532	1,778	16,369	10,263	13,721	9,767	8,975	24,990	89,395
<b>Total Sales</b>	<b>83,437</b>	<b>86,095</b>	<b>97,139</b>	<b>86,570</b>	<b>94,681</b>	<b>100,483</b>	<b>99,696</b>	<b>105,953</b>	<b>754,054</b>
<b>Cost of Sales - (COS)</b>									
COS - Liquor Store	(40,687)	(39,981)	(62,985)	(48,543)	(45,332)	(63,495)	(43,990)	(67,507)	(412,520)
COS - SSEC	-	-	-	-	-	-	-	-	-
COS - R&R	-	(162)	(744)	(3,631)	(1,570)	(970)	(40)	(948)	(8,065)
<b>Total COS</b>	<b>(40,687)</b>	<b>(40,143)</b>	<b>(63,729)</b>	<b>(52,174)</b>	<b>(46,902)</b>	<b>(64,465)</b>	<b>(44,030)</b>	<b>(68,455)</b>	<b>(420,585)</b>
<b>Gross Profit</b>	<b>42,750</b>	<b>45,952</b>	<b>33,410</b>	<b>34,396</b>	<b>47,779</b>	<b>36,018</b>	<b>55,666</b>	<b>37,498</b>	<b>333,469</b>
<b>Operating expense</b>									
Personnel Services	18,203	18,794	4,277	16,498	29,543	17,953	18,412	20,013	143,692
Supplies	1,486	752	2,031	876	622	316	221	957	7,260
Depreciation	306	306	306	306	306	306	306	306	2,448
Other services and charges	16,897	14,882	8,777	17,591	17,033	22,096	18,048	19,773	135,098
Repair and Maintenance	988	-	700	430	-	246	775	63	3,201
<b>Total operating expense</b>	<b>37,879</b>	<b>34,734</b>	<b>16,091</b>	<b>35,701</b>	<b>47,503</b>	<b>40,917</b>	<b>37,762</b>	<b>41,112</b>	<b>291,699</b>
<b>Operating income</b>	<b>4,871</b>	<b>11,219</b>	<b>17,320</b>	<b>(1,305)</b>	<b>276</b>	<b>(4,899)</b>	<b>17,904</b>	<b>(3,614)</b>	<b>41,771</b>
<b>Other income/expense</b>									
Bond principal	-	-	-	-	-	-	-	-	-
Bond interest	-	-	-	-	-	-	-	-	-
Bond Issuance Cost	-	-	-	-	-	-	-	-	-
Interest income	-	-	-	-	-	-	-	-	-
Other income - Liquor Store	311	525	27	10	12	33	29	26	973
Other income - SSEC	-	-	-	400	-	700	-	-	1,100
Other income - R&R	-	-	895	300	400	300	300	600	2,795
<b>Total other income/expense</b>	<b>311</b>	<b>525</b>	<b>922</b>	<b>710</b>	<b>412</b>	<b>1,033</b>	<b>329</b>	<b>626</b>	<b>4,868</b>
<b>Net income before transfers</b>	<b>5,182</b>	<b>11,744</b>	<b>18,242</b>	<b>(595)</b>	<b>688</b>	<b>(3,866)</b>	<b>18,233</b>	<b>(2,988)</b>	<b>46,639</b>
<i>2025 Net income before transfers - YTD</i>	<i>5,182</i>	<i>16,926</i>	<i>35,167</i>	<i>34,573</i>	<i>35,260</i>	<i>31,395</i>	<i>49,627</i>	<i>46,639</i>	
<b>Operating transfer out</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>2025 Net income after transfers</b>	<b>5,182</b>	<b>11,744</b>	<b>18,242</b>	<b>(595)</b>	<b>688</b>	<b>(3,866)</b>	<b>18,233</b>	<b>(2,988)</b>	<b>46,639</b>
<b>2024 Net income after transfers</b>	<b>1,705</b>	<b>(11,931)</b>	<b>(13,235)</b>	<b>39,935</b>	<b>(6,776)</b>	<b>68,499</b>	<b>34,078</b>	<b>6,181</b>	<b>118,456</b>
<b>2025 Increase/(Decrease) vs 2024 Net Income</b>	<b>\$ 3,476</b>	<b>\$ 23,675</b>	<b>\$ 31,477</b>	<b>\$ (40,530)</b>	<b>\$ 7,464</b>	<b>\$ (72,365)</b>	<b>\$ (15,845)</b>	<b>\$ (9,169)</b>	<b>\$ (71,817)</b>

## Howard Lake Wine and Spirits Scorecard

Key Performance Indicators	Comparative Month End			Comparative YTD			Target	Comments
	8/31/2023	8/31/2024	8/31/2025	8/31/2023	8/31/2024	8/31/2025		
Sales revenue	\$ 102,638	109,697	\$ 105,953	\$ 759,910	\$ 813,306	↓ \$ 754,054	\$ 837,706	
Gross profit percentage	⇒ 25.46%	↑ 37.67%	↑ 35.39%	⇒ 25.37%	↑ 43.09%	↑ 44.22%	27.00%	
Net income before transfers	↓ 0.32%	↓ 5.63%	↓ -2.82%	↓ -4.16%	↑ 14.56%	↓ 6.19%	9.00%	
Net income after transfers	↓ 0.32%	↑ 5.63%	↓ -2.82%	↓ -4.16%	↑ 14.56%	↑ 6.19%	5.00%	



Key Performance Indicators Definitions		
<b>Sales Revenue</b>		Basic measure of how much money the enterprise is bringing in. It can be broken down by period or product category to identify areas of strength or weakness.
<b>Gross Profit Percentage</b>		The percent difference between the cost of goods sold and the selling price. A higher percentage means that the business is making more profit on each sale.
<b>Net Income Before Transfers</b>		The percentage of revenue that remains after subtracting all operating expenses, including wages, rent, utilities, marketing expenses and interest. It can help identify how well the store is managing its expenses and its overall profitability.

**CITY OF HOWARD LAKE**  
**\*Budget YTD Rev-Exp©**

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Current Period: AUGUST 2025

			2025	2025	AUGUST	2025	% of
			YTD Budget	YTD Amt	MTD Amt	YTD Balance	Budget
<b>MUNICIPAL LIQUOR</b>							
	<b>Revenues</b>		\$1,269,750.00	\$758,922.26	\$106,578.66	\$510,827.74	59.77%
	<b>Expenditures</b>		\$1,217,585.00	\$712,283.31	\$109,567.00	\$505,301.69	58.50%
	<b>Gain/(Loss)</b>		<b>\$52,165.00</b>	<b>\$46,638.95</b>	<b>(\$2,988.34)</b>	<b>\$5,526.05</b>	<b>89.41%</b>
<b>Revenue</b>							
Active	R 610-314-3850	MUNICIPAL LIQU	\$100,000.00	\$65,378.40	\$9,675.92	\$34,621.60	65.38%
Active	R 610-341-3400	CHARGES FOR S	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 610-349-3860	MUNICIPAL LIQU	\$0.00	\$800.00	\$0.00	(\$800.00)	0.00%
Active	R 610-361-3600	MISCELLANEOUS	\$250.00	\$204.00	\$26.00	\$46.00	81.60%
Active	R 610-362-3600	MISCELLANEOUS	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 610-363-3600	MISCELLANEOUS	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 610-364-3600	MISCELLANEOUS	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 610-369-3600	MISCELLANEOUS	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 610-375-3870	MUNICIPAL LIQU	\$0.00	(\$4,213.17)	(\$768.12)	\$4,213.17	0.00%
Active	R 610-376-3870	MUNICIPAL LIQU	\$0.00	(\$83.35)	(\$16.88)	\$83.35	0.00%
Active	R 610-377-3870	MUNICIPAL LIQU	\$0.00	(\$2,917.14)	(\$69.53)	\$2,917.14	0.00%
Active	R 610-378-3870	MUNICIPAL LIQU	\$0.00	(\$2,415.40)	(\$696.47)	\$2,415.40	0.00%
Active	R 610-379-3870	MUNICIPAL LIQU	\$90,000.00	\$46,757.89	\$4,389.83	\$43,242.11	51.95%
Active	R 610-382-3860	MUNICIPAL LIQU	\$100,000.00	\$12,749.63	\$0.00	\$87,250.37	12.75%
Active	R 610-382-3861	MUNICIPAL BEER	\$0.00	\$1,393.72	\$0.00	(\$1,393.72)	0.00%
Active	R 610-382-3862	MUNICIPAL WINE	\$0.00	\$75.15	\$0.00	(\$75.15)	0.00%
Active	R 610-382-3863	BEVERAGE	\$0.00	\$865.71	\$0.00	(\$865.71)	0.00%
Active	R 610-382-3864	LIABILITY INSUR	\$0.00	\$100.00	\$0.00	(\$100.00)	0.00%
Active	R 610-382-3865	STAFF	\$0.00	\$1,000.00	\$0.00	(\$1,000.00)	0.00%
Active	R 610-382-3866	SECURITY	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 610-383-3870	MUNICIPAL LIQU	\$350,000.00	\$209,490.29	\$27,873.59	\$140,509.71	59.85%
Active	R 610-384-3860	MUNICIPAL LIQU	\$2,500.00	\$0.00	\$0.00	\$2,500.00	0.00%
Active	R 610-385-3870	MUNICIPAL LIQU	\$550,000.00	\$293,388.92	\$39,376.72	\$256,611.08	53.34%
Active	R 610-386-3860	MUNICIPAL LIQU	\$20,000.00	\$3,035.10	\$0.00	\$16,964.90	15.18%
Active	R 610-387-3870	MUNICIPAL LIQU	\$20,000.00	\$11,960.80	\$1,724.58	\$8,039.20	59.80%
Active	R 610-388-3850	MUNICIPAL LIQU	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 610-389-3400	CHARGES FOR S	\$10,000.00	\$0.00	\$0.00	\$10,000.00	0.00%
Active	R 610-389-3600	MISCELLANEOUS	\$5,000.00	\$769.15	\$0.00	\$4,230.85	15.38%
Active	R 610-389-3850	MUNICIPAL LIQU	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 610-390-3900	OTHER FINANCIN	\$0.00	\$407.68	(\$5,587.29)	(\$407.68)	0.00%
Active	R 610-400-3870	MUNICIPAL LIQU	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 610-401-3870	MUNICIPAL LIQU	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 610-402-3870	MUNICIPAL LIQU	\$0.00	\$9,832.86	\$1,693.64	(\$9,832.86)	0.00%
Active	R 610-403-3860	MUNICIPAL LIQU	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 610-403-3870	MUNICIPAL LIQU	\$12,000.00	\$6,608.95	\$1,091.44	\$5,391.05	55.07%
Active	R 610-404-3870	MUNICIPAL LIQU	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 610-405-3860	MUNICIPAL LIQU	\$10,000.00	\$11,850.00	\$2,550.00	(\$1,850.00)	118.50%
Active	R 610-406-3860	MUNICIPAL LIQU	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 610-494-3860	MUNICIPAL LIQU	\$0.00	\$34,724.08	\$11,945.40	(\$34,724.08)	0.00%
Active	R 610-494-3861	MUNICIPAL BEER	\$0.00	\$27,919.75	\$5,331.82	(\$27,919.75)	0.00%
Active	R 610-494-3862	MUNICIPAL WINE	\$0.00	\$11,919.94	\$4,046.23	(\$11,919.94)	0.00%
Active	R 610-494-3863	BEVERAGE	\$0.00	\$14,831.52	\$3,666.88	(\$14,831.52)	0.00%
Active	R 610-494-3864	LIABILITY INSUR	\$0.00	\$2,200.00	\$600.00	(\$2,200.00)	0.00%
Active	R 610-494-3865	STAFF	\$0.00	\$595.00	\$0.00	(\$595.00)	0.00%
Active	R 610-494-3866	SECURITY	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 610-614-3870	MUNICIPAL LIQU	\$0.00	(\$307.22)	(\$275.10)	\$307.22	0.00%

**CITY OF HOWARD LAKE**  
**\*Budget YTD Rev-Exp©**

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Current Period: AUGUST 2025

		2025	2025	AUGUST	2025	% of
		YTD Budget	YTD Amt	MTD Amt	YTD Balance	Budget
<b>Total Revenue</b>		\$1,269,750.00	\$758,922.26	\$106,578.66	\$510,827.74	59.77%
<b>Expenditure</b>						
Active	E 610-4600-461-302 ARCHITECTS	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 610-4600-461-308 CONSTRUCTI	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 610-4700-471-601 DEBT PRINCI	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 610-4700-471-611 DEBT INTER	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 610-4700-471-613 BOND ISSUA	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 610-4800-482-420 DEPRECIATI	\$3,750.00	\$2,448.00	\$306.00	\$1,302.00	65.28%
Active	E 610-4850-382-401 R&M BUILDIN	\$0.00	\$40.00	\$40.00	(\$40.00)	0.00%
Active	E 610-4850-416-301 ACCOUNTIN	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 610-4850-485-101 WAGES - DE	\$64,751.00	\$34,162.46	\$5,116.16	\$30,588.54	52.76%
Active	E 610-4850-485-103 WAGES - OT	\$55,821.00	\$22,791.04	\$3,029.05	\$33,029.96	40.83%
Active	E 610-4850-485-104 WAGES - TE	\$99,642.00	\$44,205.42	\$6,113.54	\$55,436.58	44.36%
Active	E 610-4850-485-121 EMPLOYER P	\$16,516.00	\$11,680.72	\$1,148.83	\$4,835.28	70.72%
Active	E 610-4850-485-122 EMPLOYER F	\$13,653.00	\$6,358.85	\$926.00	\$7,294.15	46.57%
Active	E 610-4850-485-123 EMPLOYER	\$3,193.00	\$1,487.08	\$216.55	\$1,705.92	46.57%
Active	E 610-4850-485-131 HEALTH INS	\$19,224.00	\$13,992.07	\$1,722.68	\$5,231.93	72.78%
Active	E 610-4850-485-132 LIFE INSURA	\$58.00	\$26.88	\$3.66	\$31.12	46.34%
Active	E 610-4850-485-141 UNEMPLOYM	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 610-4850-485-151 WORKERS C	\$5,557.00	\$3,450.85	\$1,437.92	\$2,106.15	62.10%
Active	E 610-4850-485-201 GENERAL SU	\$4,000.00	\$5,637.73	\$957.16	(\$1,637.73)	140.94%
Active	E 610-4850-485-203 COMPUTER	\$4,000.00	\$1,622.31	\$0.00	\$2,377.69	40.56%
Active	E 610-4850-485-211 CLEANING	\$0.00	\$79.00	\$0.00	(\$79.00)	0.00%
Active	E 610-4850-485-213 UNIFORMS	\$1,000.00	\$439.00	\$0.00	\$561.00	43.90%
Active	E 610-4850-485-251 LIQUOR	\$250,000.00	\$148,392.22	\$19,018.32	\$101,607.78	59.36%
Active	E 610-4850-485-252 BEER	\$400,000.00	\$214,112.09	\$42,423.46	\$185,887.91	53.53%
Active	E 610-4850-485-253 WINE	\$60,000.00	\$32,055.97	\$2,635.02	\$27,944.03	53.43%
Active	E 610-4850-485-254 POP/MIXES	\$12,000.00	\$6,285.06	\$1,327.20	\$5,714.94	52.38%
Active	E 610-4850-485-255 DRINK GARNI	\$1,500.00	\$395.52	\$0.00	\$1,104.48	26.37%
Active	E 610-4850-485-256 THC PRODU	\$1,200.00	\$5,540.50	\$942.00	(\$4,340.50)	461.71%
Active	E 610-4850-485-257 ICE	\$5,000.00	\$2,452.25	\$583.88	\$2,547.75	49.05%
Active	E 610-4850-485-258 FREIGHT	\$6,000.00	\$3,224.45	\$404.16	\$2,775.55	53.74%
Active	E 610-4850-485-259 OTHER	\$250.00	\$61.75	\$173.25	\$188.25	24.70%
Active	E 610-4850-485-260 CREDIT CAR	\$20,000.00	\$42,924.66	\$6,992.02	(\$22,924.66)	214.62%
Active	E 610-4850-485-301 ACCOUNTIN	\$10,450.00	\$14,668.80	\$1,741.66	(\$4,218.80)	140.37%
Active	E 610-4850-485-302 ARCHITECTS	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 610-4850-485-304 LEGAL FEES	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 610-4850-485-305 CONFERENC	\$1,200.00	\$1,538.00	\$0.00	(\$338.00)	128.17%
Active	E 610-4850-485-308 CONSTRUCTI	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 610-4850-485-309 CONSULTING	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 610-4850-485-321 TELEPHONE	\$2,000.00	\$1,330.85	\$171.01	\$669.15	66.54%
Active	E 610-4850-485-322 POSTAGE	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 610-4850-485-331 TRAVEL	\$500.00	\$556.50	\$0.00	(\$56.50)	111.30%
Active	E 610-4850-485-341 ADVERTISIN	\$0.00	\$300.00	\$0.00	(\$300.00)	0.00%
Active	E 610-4850-485-342 MARKETING	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 610-4850-485-361 INSURANCE	\$0.00	\$1,357.79	\$0.00	(\$1,357.79)	0.00%
Active	E 610-4850-485-364 DRAM INSUR	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 610-4850-485-380 UTILITY - MIS	\$2,000.00	\$1,738.90	\$211.35	\$261.10	86.95%
Active	E 610-4850-485-381 UTILITY-ELE	\$5,000.00	\$2,912.55	\$560.10	\$2,087.45	58.25%
Active	E 610-4850-485-382 UTILITY - GA	\$4,000.00	\$2,844.52	\$73.64	\$1,155.48	71.11%
Active	E 610-4850-485-384 REFUSE DIS	\$0.00	\$0.00	\$0.00	\$0.00	0.00%

**CITY OF HOWARD LAKE**  
**\*Budget YTD Rev-Exp©**

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Current Period: AUGUST 2025

			2025	2025	AUGUST	2025	% of
			YTD Budget	YTD Amt	MTD Amt	YTD Balance	Budget
Active	E 610-4850-485-396	REEDS & RU	\$1,000.00	\$83.48	\$0.00	\$916.52	8.35%
Active	E 610-4850-485-401	R&M BUILDIN	\$5,000.00	\$3,161.17	\$22.99	\$1,838.83	63.22%
Active	E 610-4850-485-405	R&M- EQUIP,	\$1,000.00	\$0.00	\$0.00	\$1,000.00	0.00%
Active	E 610-4850-485-411	RENTAL EXP	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 610-4850-485-415	TIPS-SSEC	\$1,200.00	\$1,189.31	\$0.00	\$10.69	99.11%
Active	E 610-4850-485-416	Gratuity	\$5,000.00	\$4,347.09	\$298.22	\$652.91	86.94%
Active	E 610-4850-485-420	DEPRECIATI	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 610-4850-485-430	CASH SHORT	\$0.00	\$3,449.69	\$198.58	(\$3,449.69)	0.00%
Active	E 610-4850-485-432	UNCOLLECTI	\$0.00	(\$30.00)	\$0.00	\$30.00	0.00%
Active	E 610-4850-485-433	DUES AND S	\$2,000.00	\$1,881.93	\$23.98	\$118.07	94.10%
Active	E 610-4850-485-436	MINN. SALES	\$95,000.00	\$59,022.00	\$9,801.00	\$35,978.00	62.13%
Active	E 610-4850-485-437	MISCELLANE	\$5,000.00	\$0.00	\$0.00	\$5,000.00	0.00%
Active	E 610-4850-485-438	LICENSE & F	\$120.00	\$0.00	\$0.00	\$120.00	0.00%
Active	E 610-4850-485-439	REIMBURSE	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 610-4850-485-501	OFFSET ON-	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 610-4850-485-502	OFFSET OFF-	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 610-4850-485-510	CAPITAL EXP	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 610-4850-485-514	LAND PURCH	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 610-4850-485-720	OPERATING	\$30,000.00	\$0.00	\$0.00	\$30,000.00	0.00%
Active	E 610-4850-485-727	LOYALTY PR	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 610-4850-494-251	LIQUOR	\$0.00	\$3,728.90	\$0.00	(\$3,728.90)	0.00%
Active	E 610-4850-494-252	BEER	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 610-4850-494-253	WINE	\$0.00	\$968.00	\$320.00	(\$968.00)	0.00%
Active	E 610-4850-494-254	POP/MIXES	\$0.00	\$1,762.90	\$547.18	(\$1,762.90)	0.00%
Active	E 610-4850-494-255	DRINK GARNI	\$0.00	\$100.74	\$33.00	(\$100.74)	0.00%
Active	E 610-4850-494-256	THC PRODU	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 610-4850-494-257	ICE	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 610-4850-494-258	FREIGHT	\$0.00	\$105.56	\$3.68	(\$105.56)	0.00%
Active	E 610-4850-494-259	OTHER	\$0.00	\$1,398.75	\$43.75	(\$1,398.75)	0.00%
Active	E 610-4900-491-720	OPERATING	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 610-4900-491-721	LOSS ON SA	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 610-4900-491-726	PRIOR PERIO	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
		<b>Total Expenditure</b>	<u>(\$1,217,585.00)</u>	<u>(\$712,283.31)</u>	<u>(\$109,567.00)</u>	<u>(\$505,301.69)</u>	<u>58.50%</u>
		<b>Total MUNICIPAL LIQUOR</b>	<u>\$52,165.00</u>	<u>\$46,638.95</u>	<u>(\$2,988.34)</u>	<u>\$5,526.05</u>	<u>89.41%</u>
		<b>Report Total</b>	\$52,165.00	\$46,638.95	(\$2,988.34)	\$5,526.05	89.41%

SEPTEMBER 2025  
Howard Lake  
Wine and Spirits  
Financial Reports

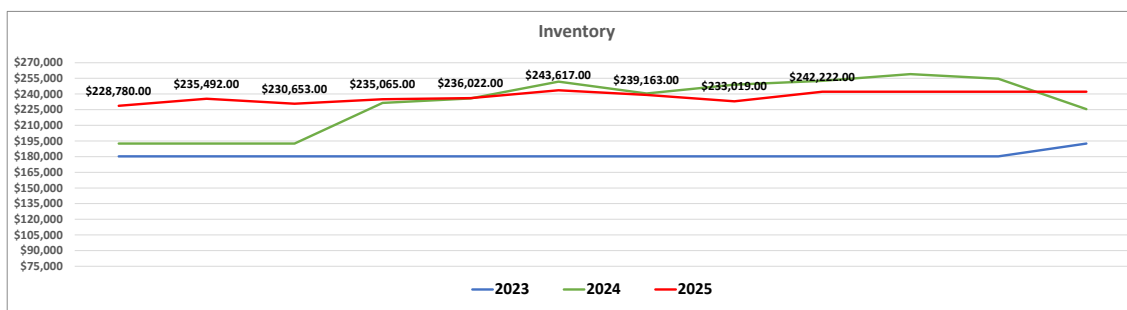
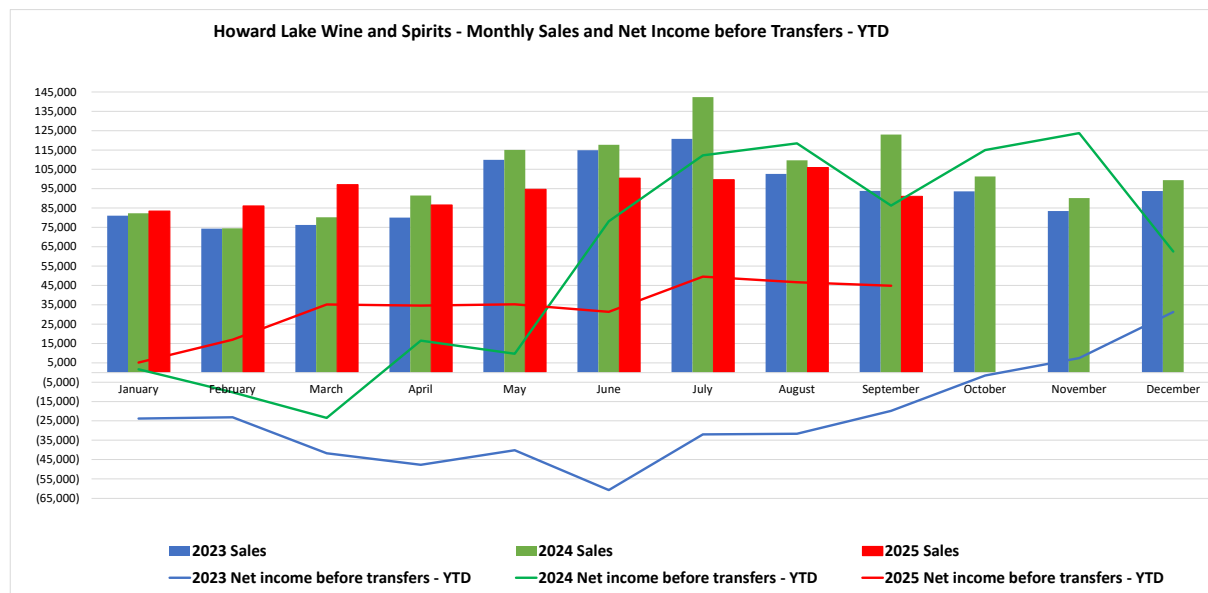
## Wine and Spirits

2025

	January	February	March	April	May	June	July	August	September	Total
<b>Revenue</b>										
Sales - Liquor Store	\$ 75,539	\$ 76,286	\$ 80,660	\$ 76,097	\$ 80,889	\$ 89,117	\$ 90,023	\$ 80,962	\$ 78,733	\$ 728,308
Sales - SSEC	4,367	8,031	110	210	70	1,599	698	-	802	15,887
Sales - R&R	3,532	1,778	16,369	10,263	13,721	9,767	8,975	24,990	11,550	100,946
<b>Total Sales</b>	<b>83,437</b>	<b>86,095</b>	<b>97,139</b>	<b>86,570</b>	<b>94,681</b>	<b>100,483</b>	<b>99,696</b>	<b>105,953</b>	<b>91,086</b>	<b>845,140</b>
<b>Cost of Sales - (COS)</b>										
COS - Liquor Store	(40,687)	(39,981)	(62,985)	(48,543)	(45,332)	(63,495)	(43,990)	(67,507)	(45,879)	(458,399)
COS - SSEC	-	-	-	-	-	-	-	-	-	-
COS - R&R	-	(162)	(744)	(3,631)	(1,570)	(970)	(40)	(948)	(1,953)	(10,018)
<b>Total COS</b>	<b>(40,687)</b>	<b>(40,143)</b>	<b>(63,729)</b>	<b>(52,174)</b>	<b>(46,902)</b>	<b>(64,465)</b>	<b>(44,030)</b>	<b>(68,455)</b>	<b>(47,832)</b>	<b>(468,417)</b>
<b>Gross Profit</b>	<b>42,750</b>	<b>45,952</b>	<b>33,410</b>	<b>34,396</b>	<b>47,779</b>	<b>36,018</b>	<b>55,666</b>	<b>37,498</b>	<b>43,254</b>	<b>376,724</b>
<b>Operating expense</b>										
Personnel Services	18,203	18,794	4,277	16,498	29,543	17,953	18,412	20,013	21,232	164,924
Supplies	1,486	752	2,031	876	622	316	221	957	353	7,613
Depreciation	306	306	306	306	306	306	306	306	306	2,754
Other services and charges	16,897	14,882	8,777	17,591	17,033	22,096	18,048	19,773	21,052	156,149
Repair and Maintenance	988	-	700	430	-	246	775	63	4,150	7,351
<b>Total operating expense</b>	<b>37,879</b>	<b>34,734</b>	<b>16,091</b>	<b>35,701</b>	<b>47,503</b>	<b>40,917</b>	<b>37,762</b>	<b>41,112</b>	<b>47,094</b>	<b>338,792</b>
<b>Operating income</b>	<b>4,871</b>	<b>11,219</b>	<b>17,320</b>	<b>(1,305)</b>	<b>276</b>	<b>(4,899)</b>	<b>17,904</b>	<b>(3,614)</b>	<b>(3,840)</b>	<b>37,931</b>
<b>Other income/expense</b>										
Bond principal	-	-	-	-	-	-	-	-	-	-
Bond interest	-	-	-	-	-	-	-	-	-	-
Bond Issuance Cost	-	-	-	-	-	-	-	-	-	-
Interest income	-	-	-	-	-	-	-	-	-	-
Other income - Liquor Store	311	525	27	10	12	33	29	26	19	992
Other income - SSEC	-	-	-	400	-	700	-	-	-	1,100
Other income - R&R	-	-	895	300	400	300	300	600	2,000	4,795
<b>Total other income/expense</b>	<b>311</b>	<b>525</b>	<b>922</b>	<b>710</b>	<b>412</b>	<b>1,033</b>	<b>329</b>	<b>626</b>	<b>2,019</b>	<b>6,887</b>
<b>Net income before transfers</b>	<b>5,182</b>	<b>11,744</b>	<b>18,242</b>	<b>(595)</b>	<b>688</b>	<b>(3,866)</b>	<b>18,233</b>	<b>(2,988)</b>	<b>(1,821)</b>	<b>44,818</b>
<i>2025 Net income before transfers - YTD</i>	<i>5,182</i>	<i>16,926</i>	<i>35,167</i>	<i>34,573</i>	<i>35,260</i>	<i>31,395</i>	<i>49,627</i>	<i>46,639</i>	<i>44,818</i>	
<b>Operating transfer out</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>2025 Net income after transfers</b>	<b>5,182</b>	<b>11,744</b>	<b>18,242</b>	<b>(595)</b>	<b>688</b>	<b>(3,866)</b>	<b>18,233</b>	<b>(2,988)</b>	<b>(1,821)</b>	<b>44,818</b>
<b>2024 Net income after transfers</b>	<b>1,705</b>	<b>(11,931)</b>	<b>(13,235)</b>	<b>39,935</b>	<b>(6,776)</b>	<b>68,499</b>	<b>34,078</b>	<b>6,181</b>	<b>(32,161)</b>	<b>86,294</b>
<b>2025 Increase/(Decrease) vs 2024 Net Income</b>	<b>\$ 3,476</b>	<b>\$ 23,675</b>	<b>\$ 31,477</b>	<b>\$ (40,530)</b>	<b>\$ 7,464</b>	<b>\$ (72,365)</b>	<b>\$ (15,845)</b>	<b>\$ (9,169)</b>	<b>\$ 30,341</b>	<b>\$ (41,476)</b>

## Howard Lake Wine and Spirits Scorecard

Key Performance Indicators	Comparative Month End			Comparative YTD			Target	Comments
	9/30/2023	9/30/2024	9/30/2025	9/30/2023	9/30/2024	9/30/2025		
Sales revenue	\$ 93,863	122,996	\$ 91,086	\$ 853,773	\$ 936,302	↓ \$ 845,140	\$ 964,391	
Gross profit percentage	↑ 41.21%	↑ 27.36%	↑ 47.49%	↑ 27.11%	↑ 41.02%	↑ 44.58%	27.00%	
Net income before transfers	↑ 12.56%	↓ -26.15%	↓ -2.00%	↓ -2.32%	↑ 9.22%	↓ 5.30%	9.00%	
Net income after transfers	↑ 12.56%	↓ -26.15%	↓ -2.00%	↓ -2.32%	↑ 9.22%	↑ 5.30%	5.00%	



Key Performance Indicators Definitions		
<b>Sales Revenue</b>		Basic measure of how much money the enterprise is bringing in. It can be broken down by period or product category to identify areas of strength or weakness.
<b>Gross Profit Percentage</b>		The percent difference between the cost of goods sold and the selling price. A higher percentage means that the business is making more profit on each sale.
<b>Net Income Before Transfers</b>		The percentage of revenue that remains after subtracting all operating expenses, including wages, rent, utilities, marketing expenses and interest. It can help identify how well the store is managing its expenses and its overall profitability.

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Current Period: SEPTEMBER 2025

			2025	2025	SEPTEMBER	2025	% of
			YTD Budget	YTD Amt	MTD Amt	YTD Balance	Budget
<b>MUNICIPAL LIQUOR</b>							
	<b>Revenues</b>		\$1,269,750.00	\$852,027.30	\$93,105.04	\$417,722.70	67.10%
	<b>Expenditures</b>		\$1,217,585.00	\$807,208.88	\$94,925.57	\$410,376.12	66.30%
	<b>Gain/(Loss)</b>		<b>\$52,165.00</b>	<b>\$44,818.42</b>	<b>(\$1,820.53)</b>	<b>\$7,346.58</b>	<b>85.92%</b>
<b>Revenue</b>							
Active	R 610-314-3850	MUNICIPAL LIQU	\$100,000.00	\$72,723.52	\$7,345.12	\$27,276.48	72.72%
Active	R 610-341-3400	CHARGES FOR S	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 610-349-3860	MUNICIPAL LIQU	\$0.00	\$800.00	\$0.00	(\$800.00)	0.00%
Active	R 610-361-3600	MISCELLANEOUS	\$250.00	\$223.00	\$19.00	\$27.00	89.20%
Active	R 610-362-3600	MISCELLANEOUS	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 610-363-3600	MISCELLANEOUS	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 610-364-3600	MISCELLANEOUS	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 610-369-3600	MISCELLANEOUS	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 610-375-3870	MUNICIPAL LIQU	\$0.00	(\$4,809.62)	(\$596.45)	\$4,809.62	0.00%
Active	R 610-376-3870	MUNICIPAL LIQU	\$0.00	(\$96.16)	(\$12.81)	\$96.16	0.00%
Active	R 610-377-3870	MUNICIPAL LIQU	\$0.00	(\$2,968.44)	(\$51.30)	\$2,968.44	0.00%
Active	R 610-378-3870	MUNICIPAL LIQU	\$0.00	(\$2,967.68)	(\$552.28)	\$2,967.68	0.00%
Active	R 610-379-3870	MUNICIPAL LIQU	\$90,000.00	\$51,253.51	\$4,495.62	\$38,746.49	56.95%
Active	R 610-382-3860	MUNICIPAL LIQU	\$100,000.00	\$12,817.03	\$67.40	\$87,182.97	12.82%
Active	R 610-382-3861	MUNICIPAL BEER	\$0.00	\$2,118.77	\$725.05	(\$2,118.77)	0.00%
Active	R 610-382-3862	MUNICIPAL WINE	\$0.00	\$85.17	\$10.02	(\$85.17)	0.00%
Active	R 610-382-3863	BEVERAGE	\$0.00	\$865.71	\$0.00	(\$865.71)	0.00%
Active	R 610-382-3864	LIABILITY INSUR	\$0.00	\$100.00	\$0.00	(\$100.00)	0.00%
Active	R 610-382-3865	STAFF	\$0.00	\$1,000.00	\$0.00	(\$1,000.00)	0.00%
Active	R 610-382-3866	SECURITY	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 610-383-3870	MUNICIPAL LIQU	\$350,000.00	\$234,250.57	\$24,760.28	\$115,749.43	66.93%
Active	R 610-384-3860	MUNICIPAL LIQU	\$2,500.00	\$0.00	\$0.00	\$2,500.00	0.00%
Active	R 610-385-3870	MUNICIPAL LIQU	\$550,000.00	\$324,514.78	\$31,125.86	\$225,485.22	59.00%
Active	R 610-386-3860	MUNICIPAL LIQU	\$20,000.00	\$3,035.10	\$0.00	\$16,964.90	15.18%
Active	R 610-387-3870	MUNICIPAL LIQU	\$20,000.00	\$13,222.82	\$1,262.02	\$6,777.18	66.11%
Active	R 610-388-3850	MUNICIPAL LIQU	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 610-389-3400	CHARGES FOR S	\$10,000.00	\$0.00	\$0.00	\$10,000.00	0.00%
Active	R 610-389-3600	MISCELLANEOUS	\$5,000.00	\$769.15	\$0.00	\$4,230.85	15.38%
Active	R 610-389-3850	MUNICIPAL LIQU	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 610-390-3900	OTHER FINANCIN	\$0.00	\$9,229.30	\$8,821.62	(\$9,229.30)	0.00%
Active	R 610-400-3870	MUNICIPAL LIQU	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 610-401-3870	MUNICIPAL LIQU	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 610-402-3870	MUNICIPAL LIQU	\$0.00	\$11,187.59	\$1,354.73	(\$11,187.59)	0.00%
Active	R 610-403-3860	MUNICIPAL LIQU	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 610-403-3870	MUNICIPAL LIQU	\$12,000.00	\$7,071.78	\$462.83	\$4,928.22	58.93%
Active	R 610-404-3870	MUNICIPAL LIQU	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 610-405-3860	MUNICIPAL LIQU	\$10,000.00	\$12,150.00	\$300.00	(\$2,150.00)	121.50%
Active	R 610-406-3860	MUNICIPAL LIQU	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 610-494-3860	MUNICIPAL LIQU	\$0.00	\$40,711.31	\$5,987.23	(\$40,711.31)	0.00%
Active	R 610-494-3861	MUNICIPAL BEER	\$0.00	\$30,154.25	\$2,234.50	(\$30,154.25)	0.00%
Active	R 610-494-3862	MUNICIPAL WINE	\$0.00	\$13,143.38	\$1,223.44	(\$13,143.38)	0.00%
Active	R 610-494-3863	BEVERAGE	\$0.00	\$16,936.68	\$2,105.16	(\$16,936.68)	0.00%
Active	R 610-494-3864	LIABILITY INSUR	\$0.00	\$2,400.00	\$200.00	(\$2,400.00)	0.00%
Active	R 610-494-3865	STAFF	\$0.00	\$1,795.00	\$1,200.00	(\$1,795.00)	0.00%
Active	R 610-494-3866	SECURITY	\$0.00	\$600.00	\$600.00	(\$600.00)	0.00%
Active	R 610-614-3870	MUNICIPAL LIQU	\$0.00	(\$289.22)	\$18.00	\$289.22	0.00%

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Current Period: SEPTEMBER 2025

		2025	2025	SEPTEMBER	2025	% of
		YTD Budget	YTD Amt	MTD Amt	YTD Balance	Budget
<b>Total Revenue</b>		\$1,269,750.00	\$852,027.30	\$93,105.04	\$417,722.70	67.10%
<b>Expenditure</b>						
Active	E 610-4600-461-302 ARCHITECTS	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 610-4600-461-308 CONSTRUCTI	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 610-4700-471-601 DEBT PRINCI	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 610-4700-471-611 DEBT INTER	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 610-4700-471-613 BOND ISSUA	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 610-4800-482-420 DEPRECIATI	\$3,750.00	\$2,754.00	\$306.00	\$996.00	73.44%
Active	E 610-4850-382-401 R&M BUILDIN	\$0.00	\$80.00	\$40.00	(\$80.00)	0.00%
Active	E 610-4850-416-301 ACCOUNTIN	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 610-4850-485-101 WAGES - DE	\$64,751.00	\$39,278.62	\$5,116.16	\$25,472.38	60.66%
Active	E 610-4850-485-103 WAGES - OT	\$55,821.00	\$25,778.08	\$2,987.04	\$30,042.92	46.18%
Active	E 610-4850-485-104 WAGES - TE	\$99,642.00	\$50,693.89	\$6,488.47	\$48,948.11	50.88%
Active	E 610-4850-485-121 EMPLOYER P	\$16,516.00	\$12,825.89	\$1,145.17	\$3,690.11	77.66%
Active	E 610-4850-485-122 EMPLOYER F	\$13,653.00	\$7,283.22	\$924.37	\$6,369.78	53.35%
Active	E 610-4850-485-123 EMPLOYER	\$3,193.00	\$1,703.28	\$216.20	\$1,489.72	53.34%
Active	E 610-4850-485-131 HEALTH INS	\$19,224.00	\$15,578.73	\$1,586.66	\$3,645.27	81.04%
Active	E 610-4850-485-132 LIFE INSURA	\$58.00	\$30.32	\$3.44	\$27.68	52.28%
Active	E 610-4850-485-141 UNEMPLOYM	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 610-4850-485-151 WORKERS C	\$5,557.00	\$3,450.85	\$0.00	\$2,106.15	62.10%
Active	E 610-4850-485-201 GENERAL SU	\$4,000.00	\$5,991.08	\$353.35	(\$1,991.08)	149.78%
Active	E 610-4850-485-203 COMPUTER	\$4,000.00	\$1,622.31	\$0.00	\$2,377.69	40.56%
Active	E 610-4850-485-211 CLEANING	\$0.00	\$119.00	\$40.00	(\$119.00)	0.00%
Active	E 610-4850-485-213 UNIFORMS	\$1,000.00	\$439.00	\$0.00	\$561.00	43.90%
Active	E 610-4850-485-251 LIQUOR	\$250,000.00	\$166,335.54	\$17,943.32	\$83,664.46	66.53%
Active	E 610-4850-485-252 BEER	\$400,000.00	\$234,642.64	\$20,530.55	\$165,357.36	58.66%
Active	E 610-4850-485-253 WINE	\$60,000.00	\$36,184.15	\$4,128.18	\$23,815.85	60.31%
Active	E 610-4850-485-254 POP/MIXES	\$12,000.00	\$6,818.06	\$533.00	\$5,181.94	56.82%
Active	E 610-4850-485-255 DRINK GARNI	\$1,500.00	\$451.52	\$56.00	\$1,048.48	30.10%
Active	E 610-4850-485-256 THC PRODU	\$1,200.00	\$7,029.80	\$1,489.30	(\$5,829.80)	585.82%
Active	E 610-4850-485-257 ICE	\$5,000.00	\$2,993.63	\$541.38	\$2,006.37	59.87%
Active	E 610-4850-485-258 FREIGHT	\$6,000.00	\$3,764.10	\$539.65	\$2,235.90	62.74%
Active	E 610-4850-485-259 OTHER	\$250.00	\$179.47	\$117.72	\$70.53	71.79%
Active	E 610-4850-485-260 CREDIT CAR	\$20,000.00	\$50,422.39	\$7,497.73	(\$30,422.39)	252.11%
Active	E 610-4850-485-301 ACCOUNTIN	\$10,450.00	\$16,410.46	\$1,741.66	(\$5,960.46)	157.04%
Active	E 610-4850-485-302 ARCHITECTS	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 610-4850-485-304 LEGAL FEES	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 610-4850-485-305 CONFERENC	\$1,200.00	\$1,578.00	\$40.00	(\$378.00)	131.50%
Active	E 610-4850-485-308 CONSTRUCTI	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 610-4850-485-309 CONSULTING	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 610-4850-485-321 TELEPHONE	\$2,000.00	\$1,577.27	\$246.42	\$422.73	78.86%
Active	E 610-4850-485-322 POSTAGE	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 610-4850-485-331 TRAVEL	\$500.00	\$556.50	\$0.00	(\$56.50)	111.30%
Active	E 610-4850-485-341 ADVERTISIN	\$0.00	\$300.00	\$0.00	(\$300.00)	0.00%
Active	E 610-4850-485-342 MARKETING	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 610-4850-485-361 INSURANCE	\$0.00	\$1,357.79	\$0.00	(\$1,357.79)	0.00%
Active	E 610-4850-485-364 DRAM INSUR	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 610-4850-485-380 UTILITY - MIS	\$2,000.00	\$2,127.15	\$388.25	(\$127.15)	106.36%
Active	E 610-4850-485-381 UTILITY-ELE	\$5,000.00	\$3,501.25	\$588.70	\$1,498.75	70.03%
Active	E 610-4850-485-382 UTILITY - GA	\$4,000.00	\$2,844.52	\$0.00	\$1,155.48	71.11%
Active	E 610-4850-485-384 REFUSE DIS	\$0.00	\$0.00	\$0.00	\$0.00	0.00%

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			2025	2025	SEPTEMBER	2025	% of
			YTD Budget	YTD Amt	MTD Amt	YTD Balance	Budget
Active	E 610-4850-485-396	REEDS & RU	\$1,000.00	\$83.48	\$0.00	\$916.52	8.35%
Active	E 610-4850-485-401	R&M BUILDIN	\$5,000.00	\$7,271.37	\$4,110.20	(\$2,271.37)	145.43%
Active	E 610-4850-485-405	R&M- EQUIP,	\$1,000.00	\$0.00	\$0.00	\$1,000.00	0.00%
Active	E 610-4850-485-411	RENTAL EXP	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 610-4850-485-415	TIPS-SSEC	\$1,200.00	\$1,189.31	\$0.00	\$10.69	99.11%
Active	E 610-4850-485-416	Gratuity	\$5,000.00	\$7,111.91	\$2,764.82	(\$2,111.91)	142.24%
Active	E 610-4850-485-420	DEPRECIATI	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 610-4850-485-430	CASH SHORT	\$0.00	\$3,249.75	(\$199.94)	(\$3,249.75)	0.00%
Active	E 610-4850-485-432	UNCOLLECTI	\$0.00	(\$30.00)	\$0.00	\$30.00	0.00%
Active	E 610-4850-485-433	DUES AND S	\$2,000.00	\$1,893.92	\$11.99	\$106.08	94.70%
Active	E 610-4850-485-436	MINN. SALES	\$95,000.00	\$69,719.00	\$10,697.00	\$25,281.00	73.39%
Active	E 610-4850-485-437	MISCELLANE	\$5,000.00	\$0.00	\$0.00	\$5,000.00	0.00%
Active	E 610-4850-485-438	LICENSE & F	\$120.00	\$0.00	\$0.00	\$120.00	0.00%
Active	E 610-4850-485-439	REIMBURSE	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 610-4850-485-501	OFFSET ON-	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 610-4850-485-502	OFFSET OFF-	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 610-4850-485-510	CAPITAL EXP	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 610-4850-485-514	LAND PURCH	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 610-4850-485-720	OPERATING	\$30,000.00	\$0.00	\$0.00	\$30,000.00	0.00%
Active	E 610-4850-485-727	LOYALTY PR	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 610-4850-494-251	LIQUOR	\$0.00	\$4,208.90	\$480.00	(\$4,208.90)	0.00%
Active	E 610-4850-494-252	BEER	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 610-4850-494-253	WINE	\$0.00	\$1,688.00	\$720.00	(\$1,688.00)	0.00%
Active	E 610-4850-494-254	POP/MIXES	\$0.00	\$1,874.90	\$112.00	(\$1,874.90)	0.00%
Active	E 610-4850-494-255	DRINK GARNI	\$0.00	\$100.74	\$0.00	(\$100.74)	0.00%
Active	E 610-4850-494-256	THC PRODU	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 610-4850-494-257	ICE	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 610-4850-494-258	FREIGHT	\$0.00	\$129.34	\$23.78	(\$129.34)	0.00%
Active	E 610-4850-494-259	OTHER	\$0.00	\$2,015.75	\$617.00	(\$2,015.75)	0.00%
Active	E 610-4900-491-720	OPERATING	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 610-4900-491-721	LOSS ON SA	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 610-4900-491-726	PRIOR PERIO	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
		<b>Total Expenditure</b>	<b>(\$1,217,585.00)</b>	<b>(\$807,208.88)</b>	<b>(\$94,925.57)</b>	<b>(\$410,376.12)</b>	<b>66.30%</b>
		<b>Total MUNICIPAL LIQUOR</b>	<b>\$52,165.00</b>	<b>\$44,818.42</b>	<b>(\$1,820.53)</b>	<b>\$7,346.58</b>	<b>85.92%</b>
		<b>Report Total</b>	<b>\$52,165.00</b>	<b>\$44,818.42</b>	<b>(\$1,820.53)</b>	<b>\$7,346.58</b>	<b>85.92%</b>