



G/L Account	Account Description	2023 Amended Budget	2023 Actual Amount	2024 Amended Budget	2024 Actual Amount	2025 Adopted Budget	2026 Adopted Budget
Fund 5700 - Alerus							
REVENUE							
<i>General Sales Tax</i>							
5700.000 302.0030	City Sales Tax-Event Cntr	9,452,630.00	10,555,157.23	10,618,251.00	11,479,001.25	10,871,812.00	11,823,371.00
5700.000 302.0040	City Sales Tax-AlerusMktg	545,891.00	.00	636,650.00	.00	704,528.00	851,869.00
<i>General Sales Tax Totals</i>		\$9,998,521.00	\$10,555,157.23	\$11,254,901.00	\$11,479,001.25	\$11,576,340.00	\$12,675,240.00
<i>Charges For Services</i>							
5700.000 331.0100	Alerus Revenue	14,752,772.00	(134,908.00)	14,652,257.00	(143,904.00)	11,544,787.00	9,502,724.00
<i>Charges For Services Totals</i>		\$14,752,772.00	(\$134,908.00)	\$14,652,257.00	(\$143,904.00)	\$11,544,787.00	\$9,502,724.00
<i>Special Assessments</i>							
5700.000 350.0010	Current Sp Assessments	17,783.00	5,629.52	18,050.00	.00	18,050.00	18,050.00
5700.000 350.0050	Interest Sp Assessments	6,408.00	7,675.89	6,569.00	6,568.83	6,569.00	6,569.00
<i>Special Assessments Totals</i>		\$24,191.00	\$13,305.41	\$24,619.00	\$6,568.83	\$24,619.00	\$24,619.00
<i>Interest</i>							
5700.000 356.0010	Interest-Investments	95,383.00	433,648.68	59,983.00	620,109.43	59,983.00	59,983.00
5700.000 356.0050	Interest-Alerus Capital Trust Account	.00	376,340.38	.00	385,817.22	.00	.00
5700.000 356.0060	Interest Income-Leases	.00	6,263.12	.00	7,271.61	.00	.00
<i>Interest Totals</i>		\$95,383.00	\$816,252.18	\$59,983.00	\$1,013,198.26	\$59,983.00	\$59,983.00
<i>Miscellaneous</i>							
5700.000 357.0061	Reimb from Alerus Center	.00	5,897.09	.00	6,767.02	.00	.00
5700.000 357.0087	Lease Revenue (GASB 87)	.00	130,465.70	.00	137,583.24	.00	.00
5700.000 357.0178	Donations-Altru Sports/Aquatic Complex	.00	.00	.00	575,000.00	.00	.00
<i>Miscellaneous Totals</i>		\$0.00	\$136,362.79	\$0.00	\$719,350.26	\$0.00	\$0.00
<i>Other Financing Sources</i>							
5700.000 361.0090	Sale Of Property	.00	3,115.00	.00	500.00	.00	.00
<i>Other Financing Sources Totals</i>		\$0.00	\$3,115.00	\$0.00	\$500.00	\$0.00	\$0.00
<i>Extraordinary Revenue</i>							
5700.000 374.0000	Unrealized Gain on Invest	.00	154,713.93	.00	16,513.55	.00	.00
<i>Extraordinary Revenue Totals</i>		\$0.00	\$154,713.93	\$0.00	\$16,513.55	\$0.00	\$0.00
<i>Cash Carryover-Budget</i>							
5700.000 390.0010	Cash Carryover-Budget	17,703,262.00	.00	14,055,524.00	.00	5,998,323.00	5,998,323.00
<i>Cash Carryover-Budget Totals</i>		\$17,703,262.00	\$0.00	\$14,055,524.00	\$0.00	\$5,998,323.00	\$5,998,323.00
REVENUE TOTALS		\$42,574,129.00	\$11,543,998.54	\$40,047,284.00	\$13,091,228.15	\$29,204,052.00	\$28,260,889.00



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Fund 5700 - Alerus							
EXPENSE							
Department 100 - Expenditures							
<i>Personnel Services</i>							
5700.100 400.0010	Wages & Salary-Permanent	2,454,485.00	.00	2,467,656.00	.00	2,547,420.00	2,809,139.00
5700.100 400.0020	Wages & Salary-Temporary	2,016,873.00	.00	2,013,901.00	.00	1,929,600.00	2,092,470.00
<i>Personnel Services Totals</i>		\$4,471,358.00	\$0.00	\$4,481,557.00	\$0.00	\$4,477,020.00	\$4,901,609.00
<i>Fringe Benefits</i>							
5700.100 401.0020	Unemployment Compensation	3,000.00	.00	3,000.00	.00	10,000.00	10,000.00
<i>Fringe Benefits Totals</i>		\$3,000.00	\$0.00	\$3,000.00	\$0.00	\$10,000.00	\$10,000.00
<i>Material And Supplies</i>							
5700.100 410.0020	Office Supplies	30,000.00	.00	30,000.00	.00	35,000.00	18,000.00
5700.100 410.0040	Janitorial Supplies	95,250.00	.00	95,250.00	.00	96,050.00	109,300.00
5700.100 410.0080	Food Supplies	1,517,459.00	.00	1,469,188.00	.00	1,489,733.00	1,569,024.00
5700.100 410.0100	Clothing	9,250.00	.00	9,250.00	.00	10,250.00	11,500.00
5700.100 410.0190	Diesel Fuel	2,000.00	1,593.30	.00	942.04	.00	.00
5700.100 410.0200	Gasoline	1,500.00	1,094.91	.00	819.47	.00	.00
<i>Material And Supplies Totals</i>		\$1,655,459.00	\$2,688.21	\$1,603,688.00	\$1,761.51	\$1,631,033.00	\$1,707,824.00
<i>Utilities</i>							
5700.100 420.0010	Electricity	550,000.00	.00	550,000.00	.00	603,373.00	550,000.00
5700.100 420.0030	Water, Sewer & Refuse	2,254.00	2,458.51	3,001.00	3,000.66	.00	.00
<i>Utilities Totals</i>		\$552,254.00	\$2,458.51	\$553,001.00	\$3,000.66	\$603,373.00	\$550,000.00
<i>Contractual Services</i>							
5700.100 430.0010	Auditing	7,000.00	.00	3,999.00	.00	8,000.00	12,000.00
5700.100 430.0090	Advertising	356,095.00	1,156.12	357,180.00	82.08	111,535.00	117,677.00
5700.100 430.0110	Printing	1,500.00	.00	1,500.00	.00	1,250.00	1,500.00
5700.100 430.0150	Consultants	8,251.00	8,250.13	.00	.00	.00	.00
5700.100 430.0170	Maintenance Agreements	407,500.00	28,556.80	407,500.00	28,556.80	407,500.00	398,911.00
5700.100 430.0175	Mtce.Costs-Computer Equip	81,900.00	.00	81,900.00	.00	128,750.00	145,000.00



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5700.100 430.0200	Administration Fee - Prog	150,000.00	.00	150,000.00	.00	163,555.00	169,939.00
<i>Contractual Services Totals</i>		\$1,012,246.00	\$37,963.05	\$1,002,079.00	\$28,638.88	\$820,590.00	\$845,027.00
<i>Maintenance Structures</i>							
5700.100 440.0010	Mtce Buildings & Grounds	245,000.00	.00	245,000.00	.00	283,750.00	322,938.00
<i>Maintenance Structures Totals</i>		\$245,000.00	\$0.00	\$245,000.00	\$0.00	\$283,750.00	\$322,938.00
<i>Maintenance Equipment</i>							
5700.100 450.0160	Mtce Vehicles/Motor Eq.	55,250.00	3,034.48	55,250.00	4,973.27	67,000.00	80,000.00
<i>Maintenance Equipment Totals</i>		\$55,250.00	\$3,034.48	\$55,250.00	\$4,973.27	\$67,000.00	\$80,000.00
<i>Other Operating Expenses</i>							
5700.100 460.0020	Telephone	82,000.00	.00	82,000.00	.00	75,000.00	75,000.00
5700.100 460.0040	Postage	3,500.00	.00	3,500.00	.00	3,500.00	3,500.00
5700.100 460.0050	Education & Training	13,660.00	.00	13,660.00	.00	12,698.00	12,000.00
5700.100 460.0060	Travel	46,863.00	.00	46,863.00	.00	52,048.00	50,200.00
5700.100 460.0090	Dues	12,800.00	.00	12,800.00	.00	18,600.00	14,000.00
5700.100 460.0120	Fleet & Gen.Liab.Insuranc	165,000.00	.00	262,649.00	.00	139,281.00	150,000.00
5700.100 460.0250	Special Assessment Prin.	17,783.00	16,652.45	10,953.00	10,315.93	10,953.00	10,953.00
5700.100 460.0260	Special Assessment Int.	6,408.00	4,553.51	3,568.00	3,497.50	3,029.00	3,029.00
5700.100 470.0040	Contingency	8,500.00	1,153.00	8,500.00	1,109.00	8,500.00	9,000.00
5700.100 470.0044	Credit Card Fees	72,579.00	.00	72,669.00	.00	76,220.00	63,191.00
5700.100 470.0150	Loss on Sale of Fixed Asset	.00	.00	11,374.00	11,373.34	.00	.00
5700.100 480.0050	Event Expense	6,798,725.00	.00	6,804,939.00	.00	4,411,023.00	1,506,329.00
<i>Other Operating Expenses Totals</i>		\$7,227,818.00	\$22,358.96	\$7,333,475.00	\$26,295.77	\$4,810,852.00	\$1,897,202.00
<i>Depreciation</i>							
5700.100 850.0010	Depreciation Expense	.00	3,683,538.40	1,370.00	4,181,000.37	.00	.00
<i>Depreciation Totals</i>		\$0.00	\$3,683,538.40	\$1,370.00	\$4,181,000.37	\$0.00	\$0.00
<i>Capital Outlay</i>							
5700.100 650.0010	Work In Progress	6,799,890.00	9,568,844.76	6,185,992.00	6,543,492.20	.00	.00
5700.100 700.0010	Air Cond & Heating	8,182,160.00	61,030.00	102,209.00	.00	.00	.00

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5700.100 700.0030	Communication & Elec	3,072.00	6,210.00	90,000.00	77,325.23	.00	.00	
5700.100 700.0040	Furniture & Fixtures	7,624,735.00	134,056.92	183,227.00	183,226.75	7,420,000.00	4,715,000.00	
Budget Transactions								
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
	Council Adopted					1.0000	50,000.00	50,000.00
	Council Adopted					1.0000	50,000.00	50,000.00
	Council Adopted					1.0000	4,500,000.00	4,500,000.00
	Council Adopted					1.0000	50,000.00	50,000.00
	Council Adopted					1.0000	65,000.00	65,000.00
							Council Adopted Totals	\$4,715,000.00
5700.100 700.0050	Gen Equipment N.O.C.	163,105.00	163,104.26	141,541.00	141,540.10	200,000.00	250,000.00	
Budget Transactions								
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
	Council Adopted					1.0000	50,000.00	50,000.00
	Council Adopted					1.0000	25,000.00	25,000.00
	Council Adopted					1.0000	30,000.00	30,000.00
	Council Adopted					1.0000	20,000.00	20,000.00
	Council Adopted					1.0000	10,000.00	10,000.00
	Council Adopted					1.0000	30,000.00	30,000.00
	Council Adopted					1.0000	30,000.00	30,000.00
	Council Adopted					1.0000	25,000.00	25,000.00
	Council Adopted					1.0000	30,000.00	30,000.00
							Council Adopted Totals	\$250,000.00
5700.100 700.0070	Office Equipment	15,000.00	14,941.72	19,025.00	19,024.53	15,000.00	15,000.00	
Budget Transactions								
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
	Council Adopted					1.0000	15,000.00	15,000.00
							Council Adopted Totals	\$15,000.00



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5700.100 700.0120	Trucks & Mounted Equipmt	.00	.00	195,000.00	.00	.00	.00
<i>Capital Outlay Totals</i>		\$22,787,962.00	\$9,948,187.66	\$6,916,994.00	\$6,964,608.81	\$7,635,000.00	\$4,980,000.00
<i>Debt Service Principal</i>							
5700.100 800.0010	Principal Retirement	2,910,000.00	.00	3,055,000.00	.00	3,205,000.00	3,365,000.00
<i>Budget Transactions</i>							
<i>Level</i>		<i>Transaction</i>		<i>Number of Units</i>		<i>Cost Per Unit</i>	<i>Total Amount</i>
Council Adopted		2015D Sales Tax Revenue Refunding Bonds		1.0000		3,365,000.00	3,365,000.00
<i>Council Adopted Totals</i>							\$3,365,000.00
<i>Debt Service Principal Totals</i>		\$2,910,000.00	\$0.00	\$3,055,000.00	\$0.00	\$3,205,000.00	\$3,365,000.00
<i>Debt Service Interest</i>							
5700.100 800.0020	Interest Expense	1,106,100.00	799,269.02	960,600.00	653,466.94	807,850.00	647,600.00
<i>Budget Transactions</i>							
<i>Level</i>		<i>Transaction</i>		<i>Number of Units</i>		<i>Cost Per Unit</i>	<i>Total Amount</i>
Council Adopted		2015D Sales Tax Revenue Refunding Bonds		2.0000		323,800.00	647,600.00
<i>Council Adopted Totals</i>							\$647,600.00
5700.100 800.0030	Fiscal Charges	1,000.00	689.28	1,000.00	682.75	1,000.00	1,000.00
<i>Debt Service Interest Totals</i>		\$1,107,100.00	\$799,958.30	\$961,600.00	\$654,149.69	\$808,850.00	\$648,600.00
<i>Non-Current Outlay</i>							
5700.100 996.0000	Non-Current Outlays	500,000.00	.00	500,000.00	.00	.00	.00
<i>Non-Current Outlay Totals</i>		\$500,000.00	\$0.00	\$500,000.00	\$0.00	\$0.00	\$0.00
Department 100 - Expenditures Totals		\$42,527,447.00	\$14,500,187.57	\$26,712,014.00	\$11,864,428.96	\$24,352,468.00	\$19,308,200.00