Trail to the Past. Road to the Future.

CITY COUNCIL SPECIAL LINE-BY-LINE MEETING
and Continuation of 10.12.26 Meeting

MUNICIPAL COUNCIL CHAMBERS
21 5TH STREET E, MANTORVILLE, MN 55955
MONDAY, October 26, 2026 - 6:30pm

1. **Call to Order – from October 12, 2026 Meeting**

2. **Pledge of Allegiance**

3. **Changes to Agenda**

4. **Consent Agenda** **
   - **A.** Accounts Payable (warrant lists) for 10.12.26
   - **B.** Park Board Meeting minutes 8.25.26
   - **C.** County Commissioners Meeting minutes 9.28.26
   - **D.** Council Meeting Minutes 9.14.26
   - **E.** Sheriff's Report September 2026

5. **Proclamations, Presentations and Recognitions**
   - **A.** Proclamation thanking Eagle Scout Brady and formally accepting his pickle ball paddle storage box for the pickleball court. **
   - **B.** K-M Schools Superintendent Beth Giese will be present to answer questions about the school levy and referendum.

6. **Public Concerns**

   Individuals may address the City Council about any item not included on the regular agenda. Speakers must come to the podium to be heard, and must state their name and address for the Clerk's record, and remain under the five-minute allotted time limit. Generally, the City Council will not take official action on items discussed at this time but may, typically, refer the matter to Staff for a future report or direct that the matter be scheduled on an upcoming agenda.

7. **Public Safety Update**

8. **Public Hearings – Regular Meeting Closed & Open Public Hearing**

   A. Public hearing to consider (i) a preliminary plat application to subdivide the property located at 421 Clay Street, Mantorville, Minnesota (PID No. 25.100.0184) into four lots; and (ii) a conditional use permit application for the same property to accommodate a planned unit development with one detached single-family dwelling on each of the four lots. Anyone desiring to be heard regarding the applications may speak during the public hearing. Written comments may also be submitted to the City Council prior to the public hearing via email (gretchen@mantorville.com) or dropped off or mailed to City Hall, 21 5th Street East,

Mantorville, MN 55955. More information can be obtained regarding the applications by contacting staff at City Hall. All written comments submitted prior to the public hearing will be presented to the City Council. Following the public hearing, the City Council will consider and possibly approve the applications.

Public Hearing Closed – Regular Meeting Opened

B. Resolution 2026-25 Approving a Conditional Use Permit for the Three Cord Cottages Planned Unit Development **

C. Resolution 2026-26 Approving the Preliminary Plat for Three Cord Cottages within the City of Mantorville **

9. New Business

A. Approval for Ready Set Learn to update their signage– in the Historic District **
B. Mary Ayshford about marketing Mantorville
C. Mantorville Chamber regarding street closures for Fall Festival **
D. Preliminary Budget for 2027 & Line by line discussion of Core Administration & Professional Services
1. Line by Line Meeting Schedule for 2027 Preliminary Budget – Core Administration & Professional Services
2. Other budget discussion items

October 26, 2026 Meeting adjourned at 9:50pm. Will be continued at the October 26, 2026 Special Line-by-Line Meeting

Continuation of 10.12.26 Meeting and 10.26.26 Special Line-by-Line Meeting

All recite the Pledge of Allegiance

10. Old Business

A. Mantorville Brewing building at 101 5th Street East
B. Progress on property at 401 Walnut street regarding weeds and repairs
C. Plumbing Agreement with CMS discussion

11. Tabled Items

A. Ordinance 2026-04, An Ordinance Repealing and Replacing Section 96.13 of the Mantorville City Code Regarding Permits for Open Burning
B. Resolution 2026-15 Authorizing Publication of Ordinance 2026-04 by Title and Summary
C. Streetlight on HWY 57 across from Casey's
D. Amended Personnel Policy for 2026

12. Reports

A. Public Works Report
B. City Clerk Report
C. Consultant Report

D. Committee Reports
Chamber, EDA, Finance/Budget, Fire Department, Infrastructure, Planning & Zoning, KM Joint Powers, Historical Preservation Committee, Decorations, Park Board, Personnel, FD Relief, Township
E. Councilmember Reports
F. Mayor's Report

13. **Executive Session – No Items**

14. **Line-by-Line discussion of Preliminary Budget for 2027 – Street Dept, Ice & Snow Removal, Street Lighting, Building Inspections & Engineering, Debt & Capital Funds, and Revenues**

15. **Adjourn** **

Upcoming Meetings and Events in Mantorville:		
Oct 24, 2026	*All day*	*Fall Festival in Mantorville*
Oct. 26, 2026	*6:30pm*	*Council Special Line by Line Meeting*
Oct. 27, 2026	*6:30pm*	*Park and Rec Regular Board Meeting*
Nov. 3, 2026	*7:00am - 8:00pm*	*General Elections*
Nov. 4, 2026	*7:30pm*	*Fire Dept. General Meeting*
Nov. 9, 2026	*6:30pm*	*City Council Regular Meeting*
Nov. 11, 2026	*All Day*	*Veteran's Day – City Offices closed*
Nov, 16, 2026	*6:30pm*	*EDA Regular Meeting*
Because Mantorville is a small, but active community, a possible quorum may result as members of the City Council and other Boards may be in attendance meeting and community events in Mantorville.		

** Requires Council Action

CITY COUNCIL SPECIAL CLOSED SESSION MEETING

MUNICIPAL COUNCIL CHAMBERS
21 5TH STREET E, MANTORVILLE, MN 55955
MONDAY, October 26, 2026
Immediately following the regularly scheduled meeting at 6:30pm

1. **Call to Order**

2. **Adopt the Agenda**

3. **Special Closed Session Immediately Following the Regularly Scheduled Meeting at 6:30pm**
A. Personnel Committee - evaluations

4. **Adjourn**

Meeting 1 (Oct first meeting): Core Administration & Professional Services

City operations, personnel allocations, internal services, and public safety contracts.

- **Revenues to Review:** General property taxes (`31000`), local government aid (`33401`), licenses, permits, and franchise fees.
- **Expenditures & Line Items:**
  - **Legislative & Elections:** Mayor/Council salaries, training, publishing
  - **Financial Administration & Accounting:** Staff salaries/benefits breakdown, auditing contracts, legal fees, assessing, software/IT services (Banyon, On-Site Computers, Laserfiche), and postage
  - **Buildings & Plant:** City Hall maintenance, utilities, property insurance, and communications .
  - **Public Safety:** Police protection contract (including the ambulance allocation) and Fire Department operations, training, and equipment

Meeting 2 (Oct second meeting): Infrastructure, Streets, & Public Works

Roads, transportation, winter maintenance, lighting, and capital debt tied to public works.

- **Revenues to Review:** Intergovernmental road grants, county highway aid, and state aids.
- **Expenditures & Line Items:**
  - **Streets Department:** Salaries, motor fuels, street maintenance materials, safety/OSHA, and major CIP items for 2027 (e.g., 8th St W, Alley near Fire Hall, culvert cleaning, crack/chip sealing, and striping) .
  - **Ice and Snow Removal:** Grader/plow maintenance, motor fuels, and snow removal costs.
  - **Street Lighting:** Electric utilities and solar distribution impacts.
  - **Building Inspections & Engineering:** Construction management, zoning fees, and engineering professional fees.
  - **Debt Service & Capital Funds:** GO bonds, equipment notes (like the plow truck note), and capital transfers

Meeting 3 (Nov first meeting): Water & Sewer Utilities

Enterprise funds, utility personnel allocations, system maintenance, and long-term utility health.

- **Revenues to Review:** Utility billing, user fees, and enterprise fund transfers.
- **Expenditures & Line Items:**
  - **Water Utility Fund:** Personnel wage/benefit distributions (Wade, Joe, Deputy Clerk, Gretchen splits), operational supplies, testing, equipment maintenance, and capital improvement needs.
  - **Sewer Utility Fund:** Staff allocations, maintenance materials, treatment operations, and regulatory compliance costs.
  - **Shared Utility Overheads:** Cross-departmental overtime allocations and PERA/benefit splits for public works staff.

Meeting 4 (Nov Second Meeting): Parks, Recreation, Campground, & Economic Development (EDA)

Focus on community spaces, quality of life projects, tourism/campground drivers, and local economic partnerships.

- **Revenues to Review:** Park shelter/bandshell rentals, park fees, and miscellaneous contributions.
- **Expenditures & Line Items:**
    - **Parks & Recreation:** Park staff wage/benefit allocations, supplies, park building/machinery maintenance, port-a-potty rentals, and the 2027 Park Board wish list items (e.g., Riverside play borders, rip-rap, park tree management, mower/gator leases, and Slingerland playground updates).
    - **Campground:** Campground wage allocations and operational upkeep.
    - **Economic Development Authority (EDA):** CEDA contract, city-wide event support, and local promotion.

	A	B	C	I	J	K	L	M	N	O	P
1	**2027 Budget Enterprise Fund**										
2	**601 WATER FUND**			**2024 Budget**	**2024 EOY**	**2025 Budget**	**2025 EOY**	**2026 Budget**	**2026 YTD**	**2027 Preliminary**	
3	601-	**REVENUES**									
4	33400	State Grants and Aids		$0.00	$0.00	$0.00	$9,720.96	$0.00	$0.00	$0.00	Well #3 Grant
5	36100	Special Assessments	Certified Outstanding UB Collected	$0.00	$0.00	$0.00	$306.00	$0.00	$0.00	$0.00	
6	36200	Miscellaneous	Bulk Water Sales	$0.00	$22,904.00	$400.00	$7,107.29	$500.00	$0.00	$0.00	High 2025 YTD because Wellhouse Ins. Claim came in
7	36201	Refunds & Reimbursements		$0.00	$0.00	$0.00	$0.00	$0.00	$5,000.00	$0.00	
8	36210	Interest Earnings		$11,000.00	$5,747.85	$5,000.00	$4,056.45	$4,200.00	$2,457.10	$5,500.00	
9	37100	Water Sales		$160,000.00	$167,457.56	$176,600.00	$175,895.21	$176,600.00	$142,084.70	$176,000.00	
10	37150	Water Connect/Reconnect	New Home Connections	$1,228.00	$0.00	$650.00	$97.33	$0.00	$114.20	$0.00	
11	37160	Water Penalty		$1,000.00	$1,934.24	$2,000.00	$2,132.11	$2,000.00	$1,690.88	$2,000.00	
12	37170	MDH Fee (Safe Drinking Water/Service Connection Fee)		$3,600.00	$3,867.27	$3,870.00	$4,000.74	$6,200.00	$4,895.03	$6,200.00	Bills will reflect the 2026 increase. See 601-49400-441
13	37180	Commercial Water Tax		$1,130.00	$1,109.58	$1,300.00	$1,200.53	$1,200.00	$906.40	$1,200.00	
14	38051	Gas Franchise Fee		$11,000.00	$11,205.00	$11,200.00	$14,021.44	$11,240.00	$8,415.06	$11,300.00	
15	38052	Electric Franchise Fee		$12,745.00	$16,147.91	$13,000.00	$12,935.07	$13,000.00	$9,672.85	$12,700.00	
16	39202	Contribution - Enterprise Fund		$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
17	39203	Transfer from Other Fund		$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
18	39310	Proceeds-Gen Obligation Bonds		$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
19											
20		**Total Revenues**		**$201,703.00**	**$230,373.41**	**$214,020.00**	**$231,473.13**	**$214,940.00**	**$175,236.22**	**$214,900.00**	
21											
22											
23	601-	**OPERATING EXPENSES**									
24	49400										
25	101	Salaries	Staff Wages	$39,111.90	$33,965.40	$40,757.22	$44,557.98	$42,847.75	$33,897.43	$40,947.00	
26	120	Benefits	Staff Benefits	$14,128.82	$13,188.16	$15,655.39	$13,364.72	$16,669.00	$12,588.00	$16,528.00	
27	151	Workmans Comp	Staff Ins.	$1,194.00	$1,040.21	$1,500.00	$1,052.54	$1,400.00	$739.62	$1,100.00	
28	200	Supplies		$1,000.00	$260.64	$700.00	$207.37	$700.00	$0.00	$250.00	
29	208	Training/Mileage	Staff Training - New Staff	$1,000.00	$0.00	$1,500.00	$729.42	$1,500.00	$0.00	$900.00	
30	210	Tax & Licensing	Sales and Use Tax Commercial Water	$3,400.00	$3,393.03	$3,700.00	$3,700.21	$3,700.00	$2,795.70	$3,700.00	
31	216	Chemicals	Chemicals for water dept	$10,300.00	$13,408.35	$8,000.00	$11,531.41	$12,000.00	$17,760.34	$20,000.00	
32	220	Bldg. Repair and Maintenance	Tower/Well House	$10,000.00	$2,058.21	$4,500.00	$4,490.74	$4,500.00	$2,943.45	$4,500.00	
33	228	Equipment Repair and Maintenance	Water Meters; Fluoride Mtr	$10,000.00	$53,489.65	$18,000.00	$23,015.90	$15,000.00	$396.70	$15,000.00	**Well Repair 2024**
34	240	Tools & Minor Equipment		$200.00	$0.00	$150.00	$91.64	$150.00	$0.00	$150.00	

	A	B	C	I	J	K	L	M	N	O	P
1	**2027 Budget Enterprise Fund**										
2	**601 WATER FUND**			**2024 Budget**	**2024 EOY**	**2025 Budget**	**2025 EOY**	**2026 Budget**	**2026 YTD**	**2027 Preliminary**	
35	300	Professional Services	Utility Locates, Water Line Repairs, meter calibrations, processing fees for meter program, PSN program	$10,000.00	$41,320.46	$5,600.00	$5,502.24	$38,000.00	$17,036.48	$19,000.00	**High in 2024 because of Water Main Breaks (2024). $19,000for possible breaks**
37	303	Engineering		$0.00	$13.87	$0.00	$11,073.86	$0.00	$24,165.45	$0.00	
38	321	Communications	Tower, well house alarm, fiber line	$700.00	$531.23	$650.00	$779.22	$700.00	$644.72	$800.00	
39	362	Property Insurance	N/A							$0.00	
40	380	Utility Services	Gas/Electric	$2,000.00	$7,245.96	$11,000.00	$8,878.59	$7,600.00	$6,525.32	$8,200.00	
41	405	Depreciation	Auditors Manage This	$0.00	$83,184.00	$0.00	$93,161.00	$0.00	$0.00	$0.00	
42	430	Miscellaneous	Publishing, wtr sample mailings, bills	$1,705.00	$1,246.48	$1,100.00	$1,295.78	$1,100.00	$852.08	$1,100.00	
43	433	Dues and Memberships	MMUA & MRWA	$900.00	$856.00	$790.00	$1,279.00	$900.00	$450.00	$900.00	
44	441	MDH Fee	Paid to State MN; pass thru	$4,000.00	$3,974.74	$3,900.00	$3,992.46	$6,270.00	$4,834.74	$6,270.00	**increased from $9.72 per service line to $15.22 in 2026**
45	570	Capital Outlay	2024 Upgrade Hydrants	$5,000.00	$459.31	$3,000.00	$2,910.32	$13,900.00	$0.00	$3,000.00	**Wiring for generator & Cleaning of Water tower for 2026**
46	601	Debt Service Bond Principal-transfers with fund 311	GO 2019A Water Portion	$25,000.00	$25,000.00	$25,000.00	$25,000.00	$30,000.00	$30,000.00	$30,000.00	
47	601	Debt Service Bond Principal-transfers with fund 312	2021A	$11,000.00	$11,000.00	$12,000.00	$12,000.00	$12,000.00	$12,000.00	$12,000.00	
48	601	Debt Service Bond Principal-Transfers with fund 314	2024A Water Portion	$0.00	$0.00	$23,200.00	$23,200.00	$26,100.00	$26,100.00	$26,100.00	
49	611	Bond Interest-transfers with fund 311	GO 2019A Water Portion	$10,209.00	$10,725.00	$9,975.00	$9,975.00	$8,700.00	$9,150.00	$8,250.00	
50	611	Bond Interest-transfers with fund 312	2021A	$1,746.00	$1,746.00	$1,440.00	$1,548.00	$1,332.00	$1,332.00	$1,224.00	
51	611	Bond Interest-Transfers with fund 314	2024A Water Portion	$0.00	$0.00	$25,363.00	$25,362.76	$18,502.00	$18,502.00	$17,458.00	
52	620	Fiscal Agent Fees		$0.00	$30,930.00	$0.00	$0.00	$0.00	$0.00	$0.00	
53	720	Operating Transfers	Bond Pymt. Tower (Transfer to 308 Refunding Bond 2011A)	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
54		**Total Expenses**	**Not including Depreciation**	**$162,594.72**	**$255,852.70**	**$217,480.61**	**$235,539.16**	**$263,570.75**	**$222,714.03**	**$237,377.00**	
55		**Total Revenue Minus Expenses**		**$39,108.28**	**-$25,479.29**	**-$3,460.61**	**-$4,066.03**	**-$48,630.75**	**-$47,477.81**	**-$22,477.00**	
57	***Items in red have gone over budget.**										
59	****	**Rates will need to be raised this year for 2027**									
60	**	Raising 3% will increase revenues by approximately $5,400									
62	****	**COLA of 3.6% will increase wages by $1,564 and benefits by $242**									

2027 Budget Enterprise Fund

602 SEWER FUND			2024 Budget	2024 EOY	2025 Budget	2025 EOY	2026 Budget	2026 YTD	2027 Preliminary	
602-	REVENUES									
33400	State Grant and Aids		$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
36100	Special Assessments	Sewer projects	$0.00	$8,949.00	$8,900.00	$9,518.00	$8,949.00	$0.00	$9,158.00	
36200	Miscellaneous Revenue		$0.00	$0.00	$4,800.00	$268,190.73	$0.00	$0.00	$0.00	CSAH Reimbursement from Bigelow Homes
36210	Interest Income		$23,000.00	$30,460.00	$25,000.00	$22,264.14	$17,000.00	$9,947.27	$7,000.00	
37200	Sewer Sales		$298,000.00	$307,355.03	$319,300.00	$319,732.69	$319,000.00	$267,780.34	$319,000.00	
37250	Sewer Connect/Reconnect		$0.00	$17,255.00	$2,640.00	$0.00	$2,640.00	$0.00	$10,556.00	New Homes Relay Lot?
37251	Sewer Connect Chg Cemetery Rd		$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
37260	Swr Penalty		$1,200.00	$3,657.11	$3,200.00	$3,805.24	$3,500.00	$2,934.64	$3,300.00	
38051	Gas Franchise Fee		$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
38052	Electric Franchise Fee		$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
39202	Contribution Enterprise Fund		$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
39203	Transfer From other fund	Year 2023 From General Fund; Required PFA Bond Transfer	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
39301	Proceeds-Gen Obligation Bond		$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
	Total Revenues		**$322,200.00**	**$367,676.14**	**$363,840.00**	**$623,510.80**	**$351,089.00**	**$280,662.25**	**$349,014.00**	
602-49450-	OPERATING EXPENSES:									
101	Salaries		$45,238.45	$40,670.51	$47,196.74	$51,114.68	$49,431.00	$47,883.91	$47,550.00	
120	Benefits		$16,341.99	$15,652.18	$17,962.13	$15,882.45	$19,080.50	$17,689.30	$19,071.00	
151	Workman's Comp		$1,409.00	$1,228.82	$1,500.00	$1,000.68	$1,000.00	$758.99	$1,000.00	
200	Supplies		$1,000.00	$0.00	$1,000.00	$309.06	$3,600.00	$0.00	$3,000.00	orange degreaser $2600 for 2026
208	Training, Mileage		$1,500.00	$1,136.40	$1,000.00	$803.89	$1,500.00	$0.00	$1,000.00	
210	Tax and Licensing		$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
212	Fuel		$3,500.00	$2,294.84	$3,800.00	$1,089.37	$3,500.00	$565.53	$1,300.00	
216	Chemicals		$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
220	Building Repair/Maintenance	Repairs/Maint. To bldg/structures related to WW/lift station pumps; grinder pumps	$15,000.00	$14,722.16	$12,000.00	$5,002.62	$12,000.00	$12,643.75	$12,000.00	E1s (2) for 2027
240	Tools Minor Equipment		$500.00	$362.57	$300.00	$138.70	$300.00	$49.45	$300.00	
300	Professional Services	Quality Flow Pump Checks and Meter Calibration; generator, locates, banyon,	$11,000.00	$18,849.24	$11,000.00	$16,370.66	$15,000.00	$6,573.29	$16,000.00	Televise & clean mains $9,500 for 2027
303	Engineering Fees		$5,000.00	$570.00	$5,000.00	$0.01	$5,000.00	$30,677.54	$5,000.00	High Because of CSAH Lift Station 2026
304	Legal Fees		$0.00	$0.00	$0.00	$122.40	$0.00	$0.00	$0.00	
321	Communications	Alarm Line; WWTP, Lift station	$870.00	$794.46	$950.00	$948.44	$950.00	$705.18	$950.00	
362	Property Insurance		$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
380	Utility Services	Gas/Electric to run lift stations	$3,000.00	$9,900.67	$17,500.00	$5,299.38	$10,600.00	$3,620.96	$7,000.00	
405	**Depreciation**	**Auditors Handle This**	**$0.00**	**$0.00**	**$0.00**	**$131,670.00**	**$0.00**	**$0.00**	**$0.00**	
433	Dues and Memberships	LMC Yearly	$300.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
437	Other Miscellaneous	UB Bill mailings, etc	$2,950.00	$1,583.87	$1,200.00	$2,578.86	$2,000.00	$1,628.17	$2,000.00	
442	Grant Award Related Expense		$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
570	Capital Outlay		$0.00	$0.00	$0.00	$0.00	$0.00	$728,993.19	$0.00	Lift Station

2027 Budget Enterprise Fund

602 SEWER FUND			2024 Budget	2024 EOY	2025 Budget	2025 EOY	2026 Budget	2026 YTD	2027 Preliminary	
570	Capital Outlay		$10,500.00	$2,472.77	$23,095.00	$34,077.53	$10,500.00	$11,651.80	$15,000.00	2025 Televising Sewer Mains, Replace Grinder Pump & Impellers, dewatering
585	Kasson WW Processing Fee		$95,000.00	$95,914.00	$85,000.00	$105,875.00	$100,000.00	$55,613.00	$116,000.00	
601	Debt Service Bond Principal	PFA with Kasson	$35,200.00	$35,384.55	$35,270.00	$35,261.56	$35,352.02	$0.00	$31,147.20	
601	Debt Service Bond Principal-transfers with fund 311	2019A Sewer Portion	$7,500.00	$7,500.00	$7,500.00	$7,500.00	$7,500.00	$7,500.00	$7,500.00	
601	Debt Service Bond Principal-Transfers with fund 314	2024A Sewer Portion	$0.00	$33,013.55	$2,800.00	$5,171.42	$3,150.00	$3,150.00	$3,150.00	
605	Clean Water SRF Bond	2010 PFA Principal	$14,000.00	$13,000.00	$14,000.00	$13,000.00	$13,000.00	$13,000.00	$13,000.00	
608	PFA WW Connection Bond - Transfers with fund 310	2017 PFA Principal	$23,000.00	$23,000.00	$24,000.00	$24,000.00	$24,000.00	$24,000.00	$24,000.00	
611	Bond Interest - Transfers with fund 310	2017 PFA	$3,480.00	$3,480.00	$3,250.00	$3,250.00	$3,010.00	$3,010.00	$2,770.00	
611	Bond Interest	2010 PFA	$1,816.00	$1,750.19	$1,438.00	$1,517.64	$1,283.38	$1,283.38	$1,059.44	
611	Bond Interest-transfers with fund 311	2019A Sewer Portion	$3,000.00	$2,850.00	$2,625.00	$2,625.00	$2,400.00	$2,400.00	$2,900.00	
611	Bond Interest-Transfers with fund 314	2024A Sewer Portion	$0.00	$0.00	$3,062.00	$3,061.03	$2,233.00	$2,233.00	$2,107.00	
611	Debt Service Bond Interest	PFA with Kasson							$4,074.12	
620	Fiscal Agent Fees		$0.00	$3,733.00	$0.00	$0.00	$0.00	$0.00	$0.00	
	To book other government catch up payment to City		$0.00	$2,371.00	$0.00	$0.00	$0.00	$0.00	$0.00	
	To allocate debt interest		$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
720	Operating Transfers		$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
998	Asset Disposal Loss		$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
999	Asset Retirement								$0.00	
	Total Expenditures	Not including Depreciation	**$301,105.44**	**$332,234.78**	**$322,448.87**	**$336,000.38**	**$326,389.90**	**$975,630.44**	**$338,878.76**	
	Total Revenue Minus Expenses		**$21,094.56**	**$35,441.36**	**$41,391.13**	**$287,510.42**	**$24,699.10**	**-$694,968.19**	**$10,135.24**	2025 High because of lift station payment from Bigelow Homes

***Items in red have gone over budget.**

****** COLA of 3.6% would increase salaries by $1,801.67 and benefits by $278.90**

** Raisng rates by 3% will increase revenue by approximately $9,700.

New kasson Debt and New Bond payments will increase expenses by approximately $120,000. Mike Bubany will be talking about this.

2027 Budget Special Revenue Fund

603 RV FUND			2024 Budget	2024 EOY	2025 Budget	2025 EOY	2026 Budget	2026 YTD	2027 Preliminary	
603-	**REVENUES**									
34000	Charges for Services	Misc Rev & Donation Boxes	$22,000.00	$22,246.40	$24,000.00	$26,670.17	$24,000.00	$30,781.98	$30,500.00	
36200	Miscellaneous		$0.00	$0.00	$0.00	$186.58	$0.00	$0.00	$0.00	
36210	Interest Earnings		$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
	Total Revenues		**$22,000.00**	**$22,246.40**	**$24,000.00**	**$26,462.17**	**$24,000.00**	**$30,781.98**	**$30,500.00**	
603-45183-	**OPERATING EXPENSES**									
101	Salaries		$4,141.55	$1,811.96	$4,009.00	$8,882.93	$4,805.75	$3,735.77	$12,484.00	
120	Benefits		$1,496.09	$863.33	$1,926.60	$1,182.13	$2,141.75	$1,621.57	$5,735.00	
210	Tax and Licensing/Res Nexus	Sales/Use, License Renew	$3,000.00	$4,060.73	$2,900.00	$3,671.00	$4,000.00	$2,468.75	$4,000.00	
381	Electric Utilities		$900.00	$1,518.09	$1,500.00	$1,980.17	$1,750.00	$3,430.15	$2,700.00	
384	Refuse/Garbage Disposal		$0.00	$458.88	$560.00	$563.52	$700.00	$146.22	$600.00	
400	Repairs and Maintenance		$10,000.00	$406.84	$6,000.00	$37.99	$6,000.00	$7,714.00	$10,300.00	**2026** Hydrant Patch, 2027 Rip Rap $7,500
410	Rentals	Port a Potty Rental	$475.00	$590.15	$600.00	$499.40	$600.00	$474.00	$550.00	
440	Refunds and Reimbursements		$500.00	$214.20	$500.00	$767.95	$600.00	$542.34	$600.00	
720	Operating Transfers									
	Total Expenses		**$20,512.64**	**$9,924.18**	**$17,995.60**	**$17,585.09**	**$20,597.50**	**$20,132.80**	**$36,969.00**	
Total Revenue Minus Expenses			**$1,487.36**	**$12,322.22**	**$6,004.40**	**$8,877.08**	**$3,402.50**	**$10,649.18**	**-$6,469.00**	

***Items in red have gone over budget.**

**** COLA of 3.6% would increase salaries by $270 and benefits by $42**

2027 Budget Enterprise Fund Budget

604 STORM SEWER FUND			2024 Budget	2024 EOY	2025 Budget	2025 EOY	2026 Budget	2026 YTD	2027 Preliminary	
604-	**REVENUES**									
36100	Special Assessments		$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
36210	Interest Earnings		$3,000.00	$4,351.51	$4,900.00	$3,180.61	$2,414.00	$1,899.59	$2,500.00	
37500	Storm Sewer Charge Collections		$18,000.00	$17,968.45	$18,000.00	$24,534.48	$24,800.00	$19,333.21	$24,800.00	
37560	Storm Sewer Penalty		$0.00	$83.12	$0.00	$526.87	$700.00	$203.37	$250.00	
39201	Transfer from General Fund		$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
	Total Revenues		**$21,000.00**	**$22,403.08**	**$22,900.00**	**$28,241.96**	**$27,914.00**	**$21,436.17**	**$27,550.00**	
604-43150-	**OPERATING EXPENSES**									
300	Professional Services	Rip Rap, Storm Drainage Cleaning; $500 each time	$1,500.00	$0.00	$0.00	$0.00	$600.00	$6.97	$100.00	
303	Engineering		$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
352	Publishing	UB Bills, etc.	$164.00	$315.32	$285.00	$307.65	$350.00	$109.94	$150.00	
400	Repairs/Maint		$0.00	$14,470.00	$0.00	$0.00	$0.00	$0.00	$0.00	Clay St Flooding 2024
440	Refunds/Reimbursements		$0.00	$6.00	$6.00	$4.00	$0.00	$0.00	$0.00	
601	Bond Principal 2024A-Transfers with fund 314		$0.00	$0.00	$14,000.00	$14,000.00	$15,750.00	$15,750.00	$15,750.00	
611	Bond Interest 2024A-Transfers with fund 314		$0.00	$7,945.00	$15,305.00	$10,989.11	$11,165.00	$11,165.00	$10,535.00	
620	Fiscal Agent Fees 2024A		$0.00	$18,664.00	$0.00	$0.00	$0.00	$0.00	$0.00	
700	Transfers from Other Funds		$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
	Total Expenses		**$1,664.00**	**$41,400.32**	**$29,596.00**	**$25,300.76**	**$27,865.00**	**$27,031.91**	**$26,535.00**	
	Total Revenue Minus Expenses		**$19,336.00**	**-$18,997.24**	**-$6,696.00**	**$2,941.20**	**$49.00**	**-$5,595.74**	**$1,015.00**	

***Items in red have gone over budget.**

WAGE DISTRUBUTION with no wage increases **2027**

EMPLOYEE	DEPARTMENT	WAGE	Winter %	Summer %	Salary		Benefits
Seasonal	Parks		0.00%	100.00%	$14,634.90		$3,618.00
	Overtime	$0.00			**$14,634.90**		**$3,618.00**
$14,635	Health & HSA	$0.00					
	Dental	$0.00					
	Life	$0.00					
15.48%	PERA, SocS, Medcar	$2,265.48					
Wade Schroeder	Water		16.00%	16.00%	$9,820.80		$3,953.55
	Sewer		21.00%	21.00%	$12,889.80		$5,189.03
$60,507.20	Streets		39.00%	39.00%	$23,938.20		$9,636.78
	Parks		24.00%	24.00%	$14,731.20		$5,930.32
Overtime based on 20 hours	Overtime	**$872.80**			**$61,380.00**		**$24,709.68**
	Health & HSA	$14,008.00					
	Dental	$557.88					
	Life	$642.18					
15.48%	PERA, SocS, Medcar	$9,501.62					
Deputy City Clerk	Water		25.00%	25.00%	$12,484.38		$5,734.60
	Sewer		25.00%	25.00%	$12,484.38		$5,734.60
$48,880	Clerk		25.00%	25.00%	$12,484.38		$5,734.60
	Campground		25.00%	25.00%	$12,484.38		$5,734.60
Overtime based on 30 Hours	Overtime	**$1,057.50**			**$49,937.50**		**$22,938.39**
	Heatlh & HSA	$14,008.00					
	Dental	$557.88					
	Life	$642.18					
15.48%	PERA, SocS, Medcar	$7,730.33					
Gretchen Lohrbach	Clerk		80.00%	80.00%	$58,689.60		$21,251.60
	Water		10.00%	10.00%	$7,336.20		$2,656.45
$73,362.00	Sewer		10.00%	10.00%	$7,336.20		$2,656.45
	Overtime	**$0.00**			**$73,362.00**		**$26,564.50**
	Health & HSA	$14,008.00					
	Dental	$557.88					
	Life	$642.18					
15.48%	PERA, SocS, Medcar	$11,356.44					
Joe Adams	Water		16.00%	16.00%	$11,306.03		$4,183.46
	Sewer		21.00%	21.00%	$14,839.17		$5,490.80
$68,203	Streets		39.00%	39.00%	$27,558.45		$10,197.19
	Parks		24.00%	24.00%	$16,959.05		$6,275.20
Overtime based on 50 hours	Overtime	**$2,459.50**			**$70,662.70**		**$26,146.65**
	Health & HSA	$14,008.00					
	Dental	$557.88					
	Life	$642.18					
15.48%	PERA, SocS, Medcar	$10,938.59					
				Salary Total	**$269,977.10**	**Benefit Total**	**$103,977.21**

Department Breakdown	**Salaries**	**Benefits**
Water Utility	$40,947.41	$16,528.06
Sewer Utility	$47,549.54	$19,070.88
Public Works	$51,496.65	$19,833.97
General Government	$71,173.98	$26,986.19
Campground	$12,484.38	$5,734.60
Parks	$46,325.15	$15,823.52
Total Salary	**$269,977.10**	**$103,977.21**
Overtime Portion of Total Salaries is	**$4,389.80**	

2027 Hourly Wage Cola + Percent

Hourly rates	**2026 Hourly**	**2027 with COLA Increase**	**Projected Hrs for 2027**	**Projected Overtime Hrs**	**2026**	4% Increase with COLA	3% increase with COLA	2% increase with COLA	1% increase with COLA
Gretchen Lohrbach	$35.27	**$36.20**	2080	120	$35.27	$36.68	$36.33	$35.98	$35.62
Wade Schroeder	$29.09	**$29.86**	2080	20	$29.09	$30.25	$29.96	$29.67	$29.38
Luellen Lewis - Seasonal	$16.50	**$16.93**	780	0	$16.50	$17.16	$17.00	$16.83	$16.67
Deputy City Clerk	$23.50	**$24.12**	2080	30	$23.50	$24.44	$24.21	$23.97	$23.74
Joe Adams	$32.79	**$33.65**	2080	50	$32.79	$34.10	$33.77	$33.45	$33.12
Brad Suhr - Seasonal	$19.61	**$20.13**	90	0	$19.61	$20.39	$20.20	$20.00	$19.81

COLA for 2027 is projected to be 3.6%

Overtime Hours	**2023**	**2024**	**2025**	**2026 YTD**	
Joe Adams	50	127	44	21	**2025 cost - $2,164**
Wade Schroeder	30	70	21	7	**2025 cost - $916**
Wendy Siewert (Gretchen Lohrbach 2023 & 2024)	23	1	158	76	**2025 cost - $5,570**
Brad Suhr - Parks	0	0	0	2.5	**2025 cost - $0.00**
Gretchen Lohrbach	229	198	228	72.5	**2025 $12,062- doesn't cost city-is salaried**
				Total 2025 Overtime Cost Excluding Salaried Position	**$8,650**

General Budget Increase with Pay Raises **Salaries will Increase** **Benefits will Increase**

COLA Only - 3.6%	$9,868.00	$787.00
COLA 3.6 + 1%	$12,609.00	$1,006.00
COLA 3.6 + 2%	$14,350.00	$1,145.00

2027 BENEFITS

	2027	2026	2025			
PERA	**7.50%**	**7.50%**	7.50%			
Medicare	**1.45%**	**1.45%**	1.45%			
Social Security	**6.20%**	**6.20%**	6.20%			
PFML	**0.33%**			2027/Person	2026/Person	2025/Person
					4	4
Health - 8.52% Increase	**$49,032.00**	**$45,092.46**	$42,420.00	$12,258.00	$11,296.00	$10,065.00
Dental- 3% increase	**$2,231.52**	**$2,168.64**	$1,975.00	$557.88	$542.16	$494.00
Life + STD - 3% increase	**$2,568.72**	**$2,493.90**	$2,421.00	$642.18	$624.00	$605.00
Insurance Deductible						
Uniform/Boot Allowance	**$1,000.00**	**$1,000.00**	$1,000.00	$500.00	$500.00	$500.00
Office Employee Clothiing Allowance	**$400.00**	**$400.00**	$400.00	$200.00	$200.00	$200.00

History of Health Premiums

Year	Single	Family
2024-Plan 1	$863.76	$1,804.73
2025	$883.62	$1,905.32
2026	$941.32	$2,029.00
2027	$1,021.50	$2,202.62

Increase employer contribution for 2027 to health savings account from $1,700 to $1,750 based on:

City pays half of the single deductible to each employee's HSA

Deductible payment history:

Year	Deductible(Single)
2025	$3,300.00
2026	$3,400.00
2027	$3,500.00

CITY OF MANTORVILLE

2027 Preliminary Budget

10/26/2026
Through PR 21

2027 General Budget w/ 2026 YTD

			2024 Budget	2025 Budget	2026 Budget
LEVY BREAKDOWN			Final	Final	Final
Account			Final Levy Set 6.5%	Levy Set 7.5%	Levy set 5%
101-			$634,031.91	$681,584.00	$715,664.00
31000		Property tax	$595,334.19	$634,031.91	$681,584.00
		Property tax + 1%	$601,287.53	$640,372.22	$688,400.00
		Property tax + 2%	$607,240.87	$646,712.55	$695,216.00
		Property tax + 3%	$613,194.22	$653,052.86	$702,032.00
		Property tax + 4%	$619,147.56	$659,393.18	$708,848.00
		Property tax + 5%	$625,100.90	$665,733.51	$715,664.00
		Property tax + 6%	$631,054.24	$672,073.83	$722,479.00
			$634,031.91		
		Property tax + 7%	$637,007.58	$678,414.14	$729,295.00
				$681,584.30	
		Property tax + 8%	$642,960.93	$684,754.46	$736,111.00
		Property tax + 9%	$648,914.27	$691,094.78	$742,927.00
		Property Tax + 9.9%			
		Property tax +10%	$654,867.61	$697,435.10	$749,742.73
		Property tax + 11%	$660,820.95	$703,775.42	$756,559.00
		Property tax + 12%	$666,774.29	$710,115.74	$763,374.00
		Property tax + 13%	$672,727.63	$716,456.06	$770,190.00
		Property tax + 14%	$678,680.98	$722,796.38	$777,066.00
		Property tax + 15%	$684,634.31	$729,136.69	$783,822.00
		Property Tax + 16%			
		Property Tax + 17%			
		Property Tax + 18%			
		Property Tax + 19%			
		Property Tax + 20%			

2027 General Budget w/ 2026 YTD

			2024 Budget	2024 EOY	2025 Budget	2025 EOY	2026 Budget	2026 YTD	2027 Budget	COMMENTS	
101-		REVENUES	Final Levy 6.5%	End of Year	Final Levy 7.5%	End of Year	Final Levy 5%	YTD	Preliminary		
31000		Property Tax	$634,031.91	$626,746.68	$681,584.00	$679,960.96	**$715,664.00**	**$385,504.83**	**$715,664.00**		emailed assessor
32000		Permits & Licenses	$550.00	$1,860.00	$2,100.00	$2,470.00	**$2,500.00**	**$3,262.00**	**$3,300.00**	Rental, Golf Cart, Garbage, vendors	
32110		Liquor Licenses	$8,200.00	$8,200.00	$8,200.00	$5,500.00	**$8,200.00**	**$2,700.00**	**$8,200.00**	Liquor License fees	
32210		Building Permits	$10,000.00	$4,907.16	$4,000.00	$5,495.12	**$26,000.00**	**$6,705.25**	**$30,000.00**	Building permit fees, added $22,000 because of Eagle Meadows home permits for 2026, have not seen any as of yet	
32240		Animal Licenses	$100.00	$25.00	$100.00	$175.00	**$175.00**	**$0.00**	**$50.00**	Dog tags	
32241		Animal Impound Fee	$0.00	$0.00	$0.00	$0.00	**$0.00**	**$0.00**	**$0.00**	Animal impound fees	
33000		Intergovernmental Revenues	$0.00	$1,710.78	$1,800.00	$1,779.21	**$1,832.00**	**$1,850.37**	**$1,906.00**	Typically grant dollars (FD DNR grant) Snow Removal from State	
33160		Other Grants	$0.00	$15,000.00	$0.00	$0.00	**$0.00**	**$75,182.95**	**$0.00**	Received Compeer in 2024 for $5,000, SEMMCHRA Small Cities Reimbursement dollars	Matching expense is in EDA
33170		FEMA Grants	$0.00	$39,650.00	$0.00	$0.00	**$0.00**	**$0.00**	**$0.00**	$36,055.80 From flood in June 2024	
33400		State Grants & Aids	$0.00	$49,398.76	$0.00	$14,464.00	**$24,025.00**	**$8,232.00**	**$22,305.00**	Small Cities Assistance	is actual amount
33401		Local Government Aid	$376,877.00	$344,869.00	$375,181.00	$345,120.00	**$345,427.00**	**$172,713.50**	**$345,590.00**		is actual amount
33402		Market Value Credit	$0.00	$428.37	$0.00	$538.83	**$0.00**	**$0.00**	**$500.00**	Revenue offset of property tax	
33422		Other State Aid Grants	$0.00	$0.00	$0.00	$47,300.00	**$0.00**	**$0.00**	**$0.00**		
33423		PERA Aid	$0.00	$0.00	$0.00	$0.00	**$0.00**	**$0.00**	**$0.00**	Offset to PERA; employee retire	
33440		Fire Department Grant	$0.00	$4,599.00	**$40,000.00**	$0.00	**$0.00**	**$40,000.00**	**$0.00**	**Grant for 2025 radios received in 2026**	
33610		County Highway Aid	$5,836.96	$6,395.93	$6,580.00	$7,247.42	**$7,300.00**	**$7,179.00**	**$7,300.00**	Aid dollars to offset highway maintenance	
34101		City Property Rent Revenue	$12,100.00	$12,097.00	$12,096.00	$11,586.00	**$10,440.00**	**$7,830.00**	**$10,580.00**	Tower lease with AT&T	is actual amount
34103		Zoning and Subdivision Fees	$1,000.00	$0.00	$500.00	$400.00	**$600.00**	**$1,054.00**	**$600.00**	public hearing/other zoning	
34107		Assessment Search Fee	$0.00	$0.00	$0.00	$0.00	**$0.00**	**$0.00**	**$0.00**		
34202		Fire Department Contracts	$74,300.00	$74,300.00	$78,015.00	$78,015.00	**$81,916.00**	**$78,265.00**	**$78,265.00**	**annual township fire contracts, est 5% increases? Decided to keep the same for year 2026.**	
34203		Fire Dept. - Fire calls	$1,500.00	$5,975.00	$3,000.00	$3,733.60	**$5,000.00**	**$2,280.00**	**$2,500.00**	Fees for fire calls & Pool Fills	
34780		Park Fees	$800.00	$450.00	$600.00	$2,030.00	**$2,000.00**	**$1,850.00**	**$2,000.00**	Shelter & Bandshell rental fees	
35000		Fines and Forfeits	$700.00	$1,000.41	$900.00	$726.03	**$1,000.00**	**$735.40**	**$1,000.00**	City share of Dodge County issued tickets	
36200		Miscellaneous Revenues	$1,000.00	$10,703.95	$300.00	**$7,511.99**	**$500.00**	**$2,294.40**	**$500.00**	Copies, scrap metal, auction items, city clothing, Joint Ventures payments, P&Z attorney and engineer fees 2025 Eagle meadows Final Plat, 2024 Xcel Reimbursement, 2026 Public Works sale items	
36201		Refunds and Reimbursements	$6,500.00	**$30,199.50**	$6,500.00	$8,149.05	**$5,000.00**	**$10,508.07**	**$8,000.00**	Dividend checks LMC, LMCIT, Health Ins, IRS, Fire Dept Reimburse, 2024 high Because Of Large IRS Refunds & Street Light Reimbursement from Xcel	changed from $6,000
36210		Interest Earnings	$36,000.00	$31,845.23	$35,320.00	$26,698.06	**$25,000.00**	**$17,899.98**	**$26,000.00**	Interest on investments, savings, checking **that are Allocated to General Fund**	
36230		Contributions and Donations	$200.00	$200.00	$200.00	$751.95	**$100.00**	**$444.86**	**$200.00**	National Night Out 2025	changed from $100
38050		Cable Franchise Fees	$6,000.00	$6,285.36	$6,600.00	$1,603.83	**$460.00**	**$336.39**	**$460.00**	Cable franchise fees - Mediacom same per Qtr., Kmtel is gone	
39200		Interfund Operating Transfer	$0.00	$0.00	$0.00	$0.00	**$0.00**	**$0.00**			
39201		Transfer from General Fund	$0.00	$0.00	$0.00	$0.00	**$0.00**	**$0.00**			
39202		Contribution-Enterprise Funds	$0.00	$0.00	$0.00	$0.00	**$0.00**	**$0.00**			
39203		Transfer from General Funds	$0.00	$0.00	$0.00	$0.00	**$0.00**	**$0.00**			
39300		Proceeds Gen long term Debt	$0.00	$22,500.00	$0.00	$0.00	**$0.00**	**$0.00**		Recording John Deere Lease in 2024	
		Total Revenues	**$1,175,695.87**	**$1,299,347.13**	**$1,263,576.00**	**$1,251,256.05**	**$1,263,139.00**	**$826,828.00**	**$1,264,920.00**		

2027 General Budget w/ 2026 YTD

			2024 Budget	2024 EOY	2025 Budget	2025 EOY	2026 Budget	2026 YTD	2027 Budget	COMMENTS
101-		EXPENDITURES	Final Levy 6.5%	EOY Spent	Final Levy 7.5%	EOY Spent	Final Levy 5%	YTD Spent	Preliminary	
41110		LEGISLATIVE (MAYOR/COUNCIL)								
	101	Salaries	$9,200.00	$9,278.26	$9,200.00	$9,200.00	**$9,200.00**	**$0.00**	**$9,200.00**	Mayor and Council salary
	120	Council Benefits	$704.00	$709.78	$704.00	$703.80	**$704.00**	**$0.00**	**$705.00**	SS, Medicare for Council
	151	Workers Comp Ins. Premium	$119.00	$95.03	$115.00	$229.59	**$220.00**	**$71.08**	**$150.00**	Work Comp for Council Members
	208	Training, Mileage	$1,000.00	$350.00	$1,000.00	$369.98	**$350.00**	**$0.00**	**$300.00**	LMC Councilmember Training (LMC), training from City Attorney
	352	Publishing	$2,500.00	$3,360.54	$3,000.00	$2,896.39	**$2,300.00**	**$3,156.11**	**$2,400.00**	Legal Notices Published in Paper
	365	Other Insurance	$0.00	$0.00	$0.00	$0.00	**$0.00**	**$0.00**	**$0.00**	
	430	Miscellaneous	$100.00	$226.20	$100.00	$3,798.63	**$100.00**	**$232.98**	**$250.00**	Name Plates, etc., 2025 fema not received (auditor)
	433	Dues and Memberships	$2,100.00	$960.00	$2,400.00	$1,991.00	**$2,000.00**	**$2,181.00**	**$2,300.00**	Dues to LMC, SEMLM, SESC, MCFOA, IIMC
	490	Donations to Civic Organizations	$0.00	$0.00	$0.00	$0.00	**$0.00**	**$0.00**	**$0.00**	
		TOTAL	**$15,723.00**	**$14,979.81**	**$16,519.00**	**$19,189.39**	**$14,874.00**	**$5,641.17**	**$15,305.00**	
41200		OPERATING TRANSFERS								
	720	Operating Transfers	$0.00	$0.00	$0.00	$0.00	**$0.00**	**$0.00**	**$0.00**	
		TOTAL	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	

*Items in red have gone over budget

2027 General Budget W/2026 YTD

			2024 Budget	2024 EOY	2025 Budget	2025 EOY	2026 Budget	2026 YTD	2027 Budget	COMMENTS	
101-		EXPENDITURES	Final Levy 6.5%	EOY Spent	Final Levy 7.5%	EOY Spent	Final Levy 5%	YTD Spent	Preliminary		
41410		ELECTIONS									
	101	Salaries	$4,500.00	$3,148.75	$0.00	$0.00	$3,500.00	$1,013.50	$0.00	Training, Election Day Support	
	120	Benefits	$682.00	$87.93	$0.00	$0.00	$95.00	$6.70	$0.00	Soc Sec, Medicare for Election Staff	
	430	Miscellaneous	$300.00	$340.07	$0.00	$0.00	$300.00	$51.75	$0.00	Food for Elections Staff	
		TOTAL	$0.00	$3,576.75	$0.00	$0.00	$3,895.00	$1,071.95	$0.00		
41500		Financial Administration									
	101	Salaries	$68,592.87	$65,190.92	$68,728.00	$74,166.58	$73,320.00	$55,911.15	$71,174.00		Raises would need to be added, are not in total expense
	120	Employee Benefits	$24,778.55	$18,626.20	$24,912.46	$23,178.83	$26,658.50	$20,523.94	$26,896.00	SS, Medicare, Health, Dental, life, PERA etc., wellness pool	Benefits would increase with raise
	151	Workers Comp Insurance	$979.00	$785.89	$980.00	$118.84	$800.00	$204.51	$400.00		
	200	Supplies	$1,200.00	$1,077.45	$1,200.00	$876.57	$1,200.00	$841.59	$1,000.00	City Hall related Supplies	
	208	Training, Mileage	$1,500.00	$1,212.30	$1,500.00	$1,852.97	$1,900.00	$1,418.32	$900.00	Training/Conference for Clerk & Deputy Clerk, MCFOA	
	300	Professional Services	$4,800.00	$9,432.40	$9,500.00	$8,891.37	$10,165.00	$6,528.20	$12,500.00	Banyon, Blue Host, On-Site Computers, WEX HSA, Adobe lease, Laserfiche	Added Laserfiche $2,646
	312	Animal Impound Fees	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00		
	315	Recording Fees	$400.00	$91.00	$400.00	$97.00	$400.00	$46.00	$150.00	Paid to Dodge County Recorder	
	322	Postage	$5,500.00	$2,267.09	$2,700.00	$707.18	$1,000.00	$477.86	$800.00	Monthly UB mail, all other correspondence, supplies, 4.5% increase forecast for 2027	
	350	Printing/Binding	$1,800.00	$2,301.92	$2,300.00	$2,950.00	$2,300.00	$2,903.11	$3,000.00	All printing + copier maintenance costs	Renegotiate?
	437	Other Miscellaneous	$1,000.00	$934.21	$1,000.00	$1,165.85	$1,000.00	$460.11	$1,000.00	Misc Items plus $500 for National Night Out, high in 2025, but received donations to off-set	
	444	COVID-19 Emergency	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00		
	445	Health & Wellness	$530.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00		
	570	Capital Outlay	$6,800.00	$0.00	$1,600.00	$2,345.51	$1,600.00	$1,315.99	$3,500.00	Had to purchase new hard drive in 2025, **Includes $2,500 for ADA website update**	Moved Laserfiche & can move website building (under $5,000), but is also an intangible asset
	700	Funds Transfer	$0.00	$10,000.00	$0.00	$0.00	$0.00	$0.00	$0.00		
		Total Financial Administration	$117,880.42	$111,919.38	$114,820.46	$116,350.70	$120,343.50	$90,630.78	$121,320.00		
41530		Accounting									
	301	Accounting & Auditing Services	$24,000.00	$25,250.00	$25,000.00	$24,250.00	$25,000.00	$26,460.00	$27,200.00	Yearly Audit Expense/Contract	2027 Quote
		Total Accounting & Auditing Services	$24,000.00	$25,250.00	$25,000.00	$24,250.00	$25,000.00	$26,460.00	$27,200.00		
41550		Assessing									
	310	Assessing	$6,950.00	$7,431.33	$7,400.00	$7,318.89	$6,750.00	$6,610.00	$7,167.00	Assessor Contract, taxes to Township	
		Total Assessing	$6,950.00	$7,431.33	$7,400.00	$7,318.89	$6,750.00	$6,610.00	$7,167.00		
41600		Law/Legal Services									
	304	Legal Fees	$20,000.00	$29,240.63	$20,000.00	$43,216.75	$33,000.00	$31,321.94	$36,000.00	Includes $2,500 Codification	
		Total Law/Legal Services	$20,000.00	$29,240.63	$20,000.00	$43,216.75	$33,000.00	$31,321.94	$36,000.00		

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2027 General Budget w/ 2026 YTD

			2024 Budget	2024 EOY	2025 Budget	2025 EOY	2026 Budget	2026 YTD	2027 Budget	COMMENTS
101-		EXPENDITURES	Final Levy 6.5%	EOY Spent	Levy 7.5%	EOY Spent	Levy 5 %	YTD Spent	Prliminary	
41940		General Govt. Buildings/Plant								
	200	Supplies	$800.00	$799.09	$1,000.00	$935.38	**$1,000.00**	**$636.61**	**$1,000.00**	Supplies related to Buildings (lights, furnace, water, flags etc.)
	220	Building Maintenance & Repairs	$3,500.00	$11,664.35	$5,200.00	$4,712.68	**$5,000.00**	**$4,892.44**	**$5,000.00**	2024 High Furnace/Air Replacement 2026 Repair Bridge Light $1,500
	228	Equipment Repairs & Maintenance	$2,000.00	$1,430.59	$2,000.00	$4,043.16	**$3,500.00**	**$1,718.29**	**$2,500.00**	Repairs to Computers, lights, etc. 2024 high meter repair, 2026 - Eyewash Mixer $1.200 & Fire Cabinet $1,600
	321	Communications	$3,500.00	$3,036.02	$3,550.00	$3,532.81	**$4,700.00**	**$2,289.22**	**$3,500.00**	Telephone, Internet, security cameras $1,200 for 2026
	362	Property Insurance	$26,000.00	$26,801.00	$28,500.00	$27,281.00	**$27,000.00**	**$26,305.00**	**$27,000.00**	Insurance for all City Property
	380	Utilities	$11,000.00	$8,087.66	$13,000.00	$13,527.40	**$9,650.00**	**$10,297.27**	**$14,000.00**	Electric & Gas & Solar - approx 5.8% increase 2027
	384	Refuse, Garbage	$2,120.00	$2,255.22	$2,000.00	$2,421.00	**$2,500.00**	**$2,436.81**	**$2,500.00**	City Hall dumpster (split with Fire)
	417	Employee Uniforms	$1,400.00	$1,152.18	$1,400.00	$783.01	**$1,400.00**	**$149.99**	**$1,400.00**	$500/yr non office employees; $200/yr office employees
	439	Janitors	$1,680.00	$1,105.00	$1,800.00	$1,235.00	**$1,300.00**	**$1,430.00**	**$1,600.00**	Janitorial service @ $65 twice monthly
		Total General Govt. Buildings/Plant	**$52,000.00**	**$56,331.11**	**$58,450.00**	**$58,471.44**	**$56,050.00**	**$50,155.63**	**$58,500.00**	
41950		Engineering Professional Services								
	303	Engineering Fees	$8,500.00	$7,685.00	$10,000.00	$6,899.90	**$8,500.00**	**$36,451.28**	**$8,500.00**	
		Total Engineering Services	**$8,500.00**	**$7,685.00**	**$10,000.00**	**$6,899.90**	**$8,500.00**	**$36,451.28**	**$8,500.00**	

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2027 General Budget w/ 2026 YTD

			2024 Budget	2024 EOY	2025 Budget	2025 EOY	2026 Budget	2026 YTD	2027 Budget	COMMENTS
101-		EXPENDITURES	Final Levy 6.5%	EOY Spent	Levy 7.5%	EOY Spent	Final Levy 5%	YTD Spent	Preliminary	
42100		Police Protection Contract								
	310	Other Professional Services	$107,850.00	$107,409.00	$110,334.00	$110,343.96	$119,000.00	$100,333.30	$123,000.00	Includes $5,000 for DC Ambulance
		Total Police Protection Contract	$107,850.00	$107,409.00	$110,334.00	$110,343.96	$119,000.00	$100,333.30	$123,000.00	
42200		Fire Protection								
	101	Salaries	$22,000.00	$20,014.00	$22,000.00	$20,150.00	$22,000.00	$21,737.62	$22,000.00	
	120	Employee Benefits	$1,684.00	$1,531.10	$1,684.00	$1,586.71	$1,684.00	$1,686.49	$1,680.00	Soc Sec, Medicare
	124	Fire Pension Contribution	$4,000.00	$4,000.00	$4,000.00	$4,000.00	$4,000.00	$4,000.00	$4,000.00	
	130	Insurance	$250.00	$0.00	$260.00	$190.00	$0.00	$14.00	$200.00	
	151	Workman's Comp	$7,185.00	$5,769.29	$7,185.00	$4,392.95	$6,000.00	$3,224.39	$6,000.00	
	208	Training, Mileage	$6,000.00	$7,174.52	$6,000.00	$7,520.86	$2,000.00	$3,797.00	$4,000.00	Some is reimbursed by State so we had lowered the amount.
	212	Motor Fuels	$3,000.00	$1,663.71	$3,000.00	$1,955.19	$2,500.00	$1,444.85	$2,500.00	
	217	Operating Supplies	$2,500.00	$2,426.85	$5,000.00	$4,600.52	$3,000.00	$1,676.94	$5,000.00	
	228	Equipment Repair/Maintenance	$10,000.00	$10,374.54	$10,000.00	$15,371.43	$10,300.00	$2,183.57	$10,000.00	
	240	Tools and Minor Equipment	$20,000.00	$18,673.20	$20,000.00	$2,837.59	$20,000.00	$22,262.74	$20,000.00	some turnout gear items, Unused 2025 amount will transfer to 2026
	311	First Responder Train/Equip	$4,000.00	$4,681.05	$6,700.00	$2,086.98	$4,000.00	$1,282.26	$4,000.00	
	321	Communications	$1,900.00	$1,912.56	$1,800.00	$2,087.28	$2,200.00	$1,019.50	$2,200.00	
	380	Utilities	$10,000.00	$5,558.79	$10,100.00	$7,850.32	$6,110.00	$6,780.22	$8,300.00	includes rate increase 5.8%
	381	Electric Utilities	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
	384	Refuse, Garbage	$720.00	$778.90	$800.00	$893.17	$850.00	$624.99	$900.00	
	433	Dues and Memberships	$2,000.00	$2,552.50	$2,000.00	$2,322.50	$2,000.00	$1,865.75	$2,500.00	
	437	Other Miscellaneous	$800.00	$4,284.60	$800.00	$4,640.68	$1,500.00	$836.98	$4,800.00	Annual Fitness Exams & Mobile Health Services, Plaques, Etc.
	442	Grant Award Related Expenses	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	Grant Awarded to FD
	570	Capital Outlay	$15,000.00	$12,013.60	$55,000.00	$43,668.84	$15,000.00	$0.00	$15,000.00	Radios were needed 2024 & $40,000 off set by Grant.Unused amount transfers to truck & equipment next year if not used
		Turn Out Gear	$12,500.00	$0.00	$12,500.00	$1,166.95	$6,500.00	$1,932.00	$15,000.00	Unused 2025 amount will transfer to 2027
		Bottle Replacement							$4,000.00	Unused amount transfers to 2027
	701	Transfer to Fire Truck Bond Fund	$0.00	$0.00	$12,500.00	$12,500.00	$12,500.00	$12,500.00	$30,000.00	Transfers to 2026 Truck Fund
		Training & Equipment Grants Received								
	720	Operating Transfers	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
		Total Fire Protection **	$123,539.00	$103,409.21	$181,329.00	$139,821.97	$122,144.00	$88,869.30	$162,080.00	
		** 240 & 570 budget balance carries over to truck/equip fund each year.								
42400		Building Inspections								
	300	Professional Services	$10,000.00	$9,378.05	$7,500.00	$6,435.48	$29,500.00	$5,970.40	$30,000.00	Construction Management Services, increased by $22,000 - Eagle Meadows Housing plans for 2026
		Total Building Inspections	$10,000.00	$9,378.05	$7,500.00	$6,435.48	$29,500.00	$5,970.40	$30,000.00	

*Items in red have gone over budget

2027 General Budget w/ 2026 YTD

			2024 Budget	2024 EOY	2025 Budget	2025 EOY	2026 Budget	2026 YTD	2027 Budget	COMMENTS
101-		EXPENDITURES	Final Levy 6.5%	EOY Spent	Final Levy 7.5%	EOY Spent	Final Levy 5%	YTD Spent	Preliminary	
43100		Streets Department								
	101	Salaries	$47,787.10	$51,133.06	$50,905.21	$50,598.12	**$51,347.75**	**$42,755.41**	**$51,496.00**	
	120	Employee Benefits	$17,262.66	$12,053.51	$17,994.05	$19,038.17	**$18,805.25**	**$16,083.33**	**$19,834.00**	
	151	Workmans Comp	$3,753.00	$3,013.31	$3,760.00	$2,109.39	**$3,200.00**	**$1,560.25**	**$2,500.00**	
	200	Supplies	$1,500.00	$124.76	$1,500.00	$563.90	**$500.00**	**$1,102.17**	**$600.00**	
	208	Training/Mileage	$400.00	$0.00	$400.00	$0.00	**$0.00**	**$0.00**	**$0.00**	
	212	Motor Fuels	$5,500.00	$1,246.61	$5,500.00	$2,972.25	**$1,500.00**	**$975.45**	**$3,100.00**	
	224	Street Maintenance Materials	$9,000.00	$11,023.35	$9,000.00	$5,912.49	**$9,000.00**	**$2,102.98**	**$9,000.00**	
	228	Equipment Repair and Maintenance	$10,000.00	$5,613.79	$5,500.00	$4,493.35	**$5,500.00**	**$3,285.90**	**$5,500.00**	**2027** New Truck Tires $1,450
	229	Safety/OSHA	$1,200.00	$1,454.51	$1,600.00	$994.25	**$1,200.00**	**$1,212.00**	**$1,200.00**	
	230	Capital Lease Expense	$0.00	$0.00	$0.00	$0.00	**$0.00**	**$0.00**	**$0.00**	
	240	Tools and Minor Equipment	$1,000.00	$442.26	$1,000.00	$1,212.39	**$7,500.00**	**$262.45**	**$1,500.00**	2026- Side Discharge Spreader $6,800
	303	Engineering Fees	$0.00	$0.00	$0.00	$0.00	**$0.00**	**$0.00**	**$0.00**	
	443	FEMA Related Expenses	$0.00	$0.00	$0.00	$0.00	**$0.00**	**$0.00**	**$0.00**	
	570	Capital Outlay	$60,000.00	$106,749.23	$116,750.00	$78,592.08	**$93,000.00**	**$95,996.96**	**$278,600.00**	**2024** Crack Seal $25,000, Rd Stripe $10,050, 6th & Main to Blanch $60,700, Brush Cut attachment $10,000. **2026** Crack & Chip Seal & Rd Stripe, $5,000 for Rd Modification by 15 5th St E, **2027** Crack & chip seal $51,700, Rd Stripe $5,000, 8th St W $134,100, Alley Fire Hall $63,100, 5th & 7th Culvert Clean $24,800
	603	Short Term Debt	$0.00	$0.00	$0.00	$0.00	**$0.00**	**$0.00**	**$0.00**	
	700	Transfers from other funds	$0.00	$0.00	$0.00	$0.00	**$0.00**	**$0.00**	**$0.00**	
		Additional CIP Items								
		Total Streets Department	**$157,402.76**	**$192,854.39**	**$213,909.26**	**$166,486.39**	**$191,553.00**	**$165,336.90**	**$373,330.00**	
43125		Ice and Snow Removal								
	212	Motor Fuels	$3,500.00	$1,409.02	$3,500.00	$803.18	**$3,500.00**	**$968.40**	**$2,000.00**	
	404	Repair/Maintenance Machinery	$3,000.00	$2,329.89	$3,800.00	$1,961.31	**$3,000.00**	**$632.64**	**$3,000.00**	Plow Truck, Grader Maint and Repair Costs
	406	Snow/Ice Removal	$18,000.00	$7,221.63	$16,000.00	$12,022.95	**$16,000.00**	**$8,814.07**	**$15,000.00**	Costs for Snow Removal
	570	Capital outlay	$0.00	$0.00	$0.00	$0.00	**$0.00**	**$0.00**	**$0.00**	
		Total Ice and Snow Removal	**$24,500.00**	**$10,960.54**	**$23,300.00**	**$14,787.44**	**$22,500.00**	**$10,415.11**	**$20,000.00**	
43160		Street Lighting								
	381	Electric Utilities	$70,000.00	$17,763.82	$27,000.00	$31,431.19	**$26,000.00**	**$25,479.90**	**$35,000.00**	Warsaw Solar is distributed between funds, street lights are costing more, 5.8% rate increase
		Total Street Lighting	**$70,000.00**	**$17,763.82**	**$27,000.00**	**$31,431.19**	**$26,000.00**	**$25,479.90**	**$35,000.00**	

Raises would need to be added, are not in total expense
Benefits would increase with raise

*Items in red have gone over budget

2027 General Budget w/ 2026 YTD

			2024 Budget	2024 EOY	% of Budget	2025 Budget	2025 EOY	2026 budget	2026 YTD	2027 Budget	COMMENTS	
101-		EXPENDITURES	Levy 6.5%	EOY Spent		Levy 7.5%	EOY Spent	Levy 5%	YTD Spent	Preliminary		
45200		Parks & Recreation										
	101	Salaries	$40,190.17	$54,119.78	134.66%	$45,342.73	$56,280.62	**$55,776.75**	**$45,880.34**	**$46,325.00**	Staff Portion Related to Parks, includes seasonal	Raises would need to be added, are not in total expense
	120	Employee Benefits	$14,518.33	$14,071.50	96.92%	$13,190.53	$14,706.54	**$15,320.75**	**$12,222.65**	**$15,824.00**	Staff Portion Related to Parks, includes seasonal	Benefits would increase with raise
	151	Work Comp	$3,364.00	$2,698.45	80.22%	$3,665.00	$2,493.01	**$3,000.00**	**$2,246.16**	**$2,500.00**		
	200	Supplies	$2,200.00	$2,267.57	103.07%	$2,200.00	$2,754.12	**$2,200.00**	**$1,578.38**	**$2,400.00**	Supplies needed for Parks, (TP, Towels, Soap)	
	210	Tax & Licensing	$70.00	$38.83	55.47%	$70.00	$159.73	**$160.00**	**$117.00**	**$250.00**	Sales & Use Tax on Shelter & Bandshell Rentals	
	212	Fuel	$3,500.00	$3,266.47	93.33%	$3,500.00	$3,216.76	**$3,500.00**	**$3,037.38**	**$3,500.00**		
	401	Repairs and Maintenance Buildings	$6,000.00	$2,413.08	40.22%	$4,000.00	$3,723.28	**$5,000.00**	**$977.15**	**$5,000.00**	Maintenance & Supplies to maintain Park Buildings/Ball Fields/Parks; grass seed, weed killer; rock; paint	
	404	Repairs and Maintenance Machinery	$5,000.00	$6,391.13	127.82%	$6,000.00	$3,723.28	**$4,000.00**	**$315.06**	**$4,000.00**	Park Equipment, Mowers, Gator, Etc.	
	410	Rental	$1,200.00	$1,649.65	137.47%	$1,300.00	$1,603.28	**$1,800.00**	**$1,519.11**	**$1,800.00**	Port a Potty Rental Fees	
	430	Miscellaneous - **Joint Powers**	$5,000.00	$5,000.00	100.00%	$5,000.00	$5,000.00	**$5,000.00**	**$5,000.00**	**$5,000.00**	Joint Powers 2026-Reimbursed because not used that year	
	437	Other Miscellaneous	$0.00	$0.00	0.00%	$17,925.00	$7,567.50	**$0.00**	**$0.00**	**$0.00**	Muck excavation 7th & Jefferson pond - 2025	
	440	Refunds and Reimbursements	$0.00	$0.00	0.00%	$0.00	$0.00	**$100.00**	**$40.00**	**$1,000.00**	Park Shelter Refunds	
	443	FEMA Related Expenses	$0.00	$0.00	0.00%	$0.00	$0.00	**$0.00**	**$0.00**	**$0.00**		
	500	Capital Outlay			#VALUE!							
		2025 Park Board Wish List for Budget Included the following items:	$55,212.13	**$92,671.40**		$36,910.63	$42,566.82	**$45,838.21**	**$20,732.13**	**$52,111.00**	**John Deere Lease recorded here as an expense, and then as revenue in the general fund. - Auditors**	
		Water Fountain Mantor Field Removed from Budget									**2026 Wish list included:**	**2027 Wish List**
		Tractor Lease $4,360.63 (year 4/5)									Hockey Rink $6,250.00	Park Tree Mgmt $3,000
		Hockey/Basketball $6250									Ball Field Rock $3,000	Comm Tree Mgmt $6,000
		Tires for Jonh Deer Gator $800									Park Tree Management $6,000	Ball Field Rock Biennial --
		Rock for Ball Fields $3,000									Community Tree Management $6,000	Mulch-Biennial --
		Park Tree Management $6000									0-Turn Mower Lease $5,077.58	John Deere 0 turn $5077.58
		Mower $5,000 Lease Instead									John Deer Tractor Lease $4,360.63	John Deere Garden --
		Garbage Cans Benches for Downtown $5500									Mulch $3,500	John Deere Gator $5,988.82
		Community Tree Mgmt $6000									Misc. Milwaulkee Tools (Electric Chainsaw, Blower, Trimmer) $1,650.00	Kubota $5,827.68
											Slingerland Playground $4,000	Auger $1,095
											Kubota lease $6,000	Riverside Play Border $11,622
												Riverside Rip Rap $7,500
											Any carry over can go to Slingerland Park Playground.	Singerland Play $6,000
	700	Transfers	$0.00	$5,000.00	0.00%	$0.00	$11,500.00	**$0.00**	**$10,250.00**		Basket Ball/hockey Transfers for 2023,2024,2025 & Slingerland Park	
		Total Parks and Recreation	**$136,254.63**	**$189,587.86**	**139.14%**	**$139,103.89**	**$155,294.94**	**$141,695.71**	**$103,915.36**	**$139,710.00**		

*Items in red have gone over budget

$30,782.13 of 2026 Wish List spent so far

2027 General Budget w/ 2026 YTD

			2024 Budget	2024 EOY	2025 Budget	2025 EOY	2026 Budget	2026 YTD	2027 Budget	COMMENTS
101-		EXPENDITURES	Final Levy 6.5%	EOY Spent	Final Levy 7.5%	EOY Spent	Final Levy 5%	YTD Spent	Preliminary	
46500		EDA								
	101	Salaries	$0.00	$0.00	$0.00	$0.00	**$0.00**	**$0.00**	**$0.00**	
	120	Benefits	$0.00	$0.00	$0.00	$0.00	**$0.00**	**$0.00**	**$0.00**	
	437	Other Miscellaneous	$34,225.00	$27,579.90	$32,725.00	$29,590.88	**$32,725.00**	**$26,127.26**	**$32,725.00**	**2027 Wishlist kept same as 2026**
		2026 EDA Budget includes the following: Approx								
		$400 City Branding								
		$50 Cross-Community Chamber Member								
		$875 Paper and On-Line Brochures								
		$6000 City-Wide Event Support								
		$25,200 Contract with CEDA								
		$200 Misc Items (800#, legal, SHRPA subscription?, etc.								
		SEMMCHRA $10,000 to match Rehab Grant - Small Cities Development					**$10,000.00**	**$72,432.95**		**Reimburse SEMMCHRA #1- $3,995.89, #2- $22,577.44, #3- $5,578.70, #4- $1,785.70, #5- $28,494.93, & $10,000 Match for Grant**
	720	Operating Transfers	$0.00	$0.00	$0.00	$0.00	**$0.00**	**$0.00**	**$0.00**	
		Total EDA	**$34,225.00**	**$27,579.90**	**$32,725.00**	**$29,590.88**	**$42,725.00**	**$98,560.21**	**$32,725.00**	

101-		EXPENDITURES			
49300		2024 TRANSFERS - AUDITORS			
	701	Transfer to other funds from General after Audit			

2027 General Budget w/ 2026 YTD			Amounts to be levied for in the General Fund							
			2024 Budget	2024 EOY	2025 Budget	2025 EOY	2026 Budget	2026 YTD	2027 Budget	COMMENTS
311-		EXPENDITURES	Final Levy 6.5%	EOY Spent	Final Levy 7.5%	EOY Spent	Final 5%	YTD Spent	Preliminary	
47000		GO Series Bond 2019A								
	601	Debt Srv Bond Principal	$57,500.00	$35,000.00	$57,500.00	**$35,000.00**	**$62,500.00**	**$62,500.00**	**$62,500.00**	$40,000 Streets + $22.500 75% of disposal **$22,500 Moved By Auditor Each Year**
	611	Bond Interest	$23,175.00	$23,175.00	$21,450.00	$21,450.00	**$19,650.00**	**$19,650.00**	**$17,050.29**	$12,450 streets + $7,200 75% of disposal
	620	Fiscal Agents Fees	$495.00	$495.00	$495.00	$495.00	**$495.00**	**$495.00**	**$495.00**	
		Total	**$81,170.00**	**$58,670.00**	**$79,445.00**	**$56,945.00**	**$82,645.00**	**$82,645.00**	**$80,045.29**	
312-		EXPENDITURES								
47000		GO Eqpmt & Util Note 2021A								
	601	Debt Srv Bond Principal	$13,000.00	$13,000.00	$13,000.00	$13,000.00	**$13,000.00**	**$13,000.00**	**$13,000.00**	plowtruck
	611	Bond Interest	$1,908.00	$1,908.00	$1,674.00	$1,674.00	**$1,440.00**	**$1,440.00**	**$1,206.00**	plowtruck
		Total	**$14,908.00**	**$14,908.00**	**$14,674.00**	**$14,674.00**	**$14,440.00**	**$14,440.00**	**$14,206.00**	
313-		EXPENDITURES								
47000		GO Series Bond 2022A								
	611	Bond Interest	$13,405.00	$13,405.00	$12,197.50	$12,197.50	**$10,937.00**	**$10,937.50**	**$9,625.00**	streets
	601	Debt Service Bond Principal	$34,000.00	$34,000.00	$35,000.00	$35,000.00	**$37,000.00**	**$37,000.00**	**$38,000.00**	streets
			$47,405.00	**$47,405.00**	**$47,197.50**	**$47,197.50**	**$47,937.00**	**$47,937.50**	**$47,625.00**	
314-		EXPENDITURES								
47000		GO Series Bond 2024A								
	601	Debt Service Bond Principal	$0.00	$0.00	$0.00	$0.00	**$0.00**	**$0.00**		
	611	Debt Service Bond Interest	$0.00	$0.00	$0.00	$0.00	**$0.00**	**$0.00**		
	620	Fiscal Agent Fees	$0.00	$0.00	$0.00	$495.00	**$0.00**	**$495.00**	**$495.00**	
			$0.00	**$0.00**	**$0.00**	**$495.00**	**$0.00**	**$495.00**	**$495.00**	
			$143,483.00	**$120,983.00**	**$141,316.50**	**$119,311.50**	**$145,022.00**	**$145,517.50**	**$142,371.29**	

2027 General Budget				2024 Budget	2025 Budget	2026 Budget	2027 Budget	
				$114,500.00	$130,000.00	**$150,000.00**	**$150,000.00**	
401-	**EXPENDITURES**			**Final Levy 6.5%**	**Levy 7.5%**	**Levy 5%**	**Preliminary**	
41000	**Capital Funds**							
	570	**General Capital Projects**		**$0.00**	$68,762.00	**$0.00**	**$ -**	**2025 was Xcel Streetlight HWY 57 Payment**
	701	**Transfers to other funds**		**$61,530.00**	**-$0.43**			
				Used to close 2022 St. work				
			Total Expense	**$61,530.00**	**$68,761.57**	**$0.00**	**$0.00**	

2027 General Preliminary Budget Revenue/Expense

			2024 EOY	2025 Budget	2025 EOY	2026 Budget	2026 YTD	2027 Budget	
TOTAL REVENUES			Final Levy 6.5%	Final Levy 7.5%	Levy 7.5%	Final Levy Set at 5%	Levy 5%	Prliminary	
			$ 1,299,347.13	$ 1,263,576.00	$ 1,251,256.05	$ 1,263,139.00	$ 826,828.00	$ 1,264,920.00	
			Budget Revenue $1,175,696	Budget Revenue $1,263,576	Budget Revenue $1,263,576	Budget revenue $1,263,139	Budget Revenue $1,263,139		
TOTAL EXPENDITURES									
101.41110		Legislative (Mayor/Council)	$ 14,979.81	$ 16,519.00	$ 19,189.39	$ 14,874.00	$ 5,641.17	$ 15,305.00	
101.41410		Elections	$ 3,576.75	$ -	$ -	$ 3,895.00	$ 1,071.95		
101.41500		Financial Administration	$ 111,919.38	$ 114,820.46	$ 116,350.70	$ 120,343.50	$ 90,630.78	$ 121,320.00	
101.41530		Accounting	$ 25,250.00	$ 25,000.00	$ 24,250.00	$ 25,000.00	$ 26,460.00	$ 27,200.00	
101.41550		Assessing	$ 7,431.33	$ 7,400.00	$ 7,318.89	$ 6,750.00	$ 6,610.00	$ 7,167.00	
101.41600		Law/Legal Services	$ 29,240.63	$ 20,000.00	$ 43,216.75	$ 33,000.00	$ 31,321.94	$ 36,000.00	
101.41940		General Govt. Buildings/Plant	$ 56,331.11	$ 58,450.00	$ 58,471.44	$ 56,050.00	$ 50,155.63	$ 58,500.00	
101.41950		Engineering Professional Services	$ 7,685.00	$ 10,000.00	$ 6,899.90	$ 8,500.00	$ 36,451.28	$ 8,500.00	
101.42100		Police Protection Contract	$ 107,409.00	$ 110,334.00	$ 110,343.96	$ 119,000.00	$ 100,333.30	$ 123,000.00	
101.42200		Fire Protection	$ 103,409.21	$ 181,329.00	$ 139,821.97	$ 122,144.00	$ 88,869.30	$ 162,080.00	
101.42400		Building Inspections	$ 9,378.05	$ 7,500.00	$ 6,435.48	$ 29,500.00	$ 5,970.40	$ 30,000.00	
101.43100		Streets Department	$ 192,854.39	$ 213,909.26	$ 166,486.39	$ 191,553.00	$ 165,336.90	$ 373,330.00	Could Change
101.43125		Ice and Snow Removal	$ 10,960.54	$ 23,300.00	$ 14,787.44	$ 22,500.00	$ 10,415.11	$ 20,000.00	
101.43160		Street Lighting	$ 17,763.82	$ 27,000.00	$ 31,431.19	$ 26,000.00	$ 25,479.90	$ 35,000.00	
101.45200		Parks & Recreation	$ 189,587.86	$ 139,103.89	$ 155,294.94	$ 141,695.71	$ 103,915.36	$ 139,710.00	
101.46500		EDA	$ 27,579.90	$ 32,725.00	$ 29,590.88	$ 42,725.00	$ 98,560.21	$ 32,725.00	
311.312.313.314		Other Financing	$ 120,983.00	$ 141,316.50	$ 119,311.50	$ 145,022.00	$ 145,517.50	$ 142,371.29	
401.41000		Capital Funds	$ 61,530.00	$ 130,000.00	$ 68,761.57	$ 150,000.00	$ -	$ 150,000.00	
101.49300		Transfers Out From General Fund - Auditors	$ -						
		TOTAL EXPENDITURES	$ 1,097,869.78	$ 1,258,707.11	$ 1,117,962.39	$ 1,258,552.21	$ 992,740.73	$ 1,482,208.29	
			Budget was $1,172,289.81	Budget Was $1,258,707.21	Budget was $1,258,707.21				
		TOTAL REVENUE LESS TOTAL EXPENSES	$ 201,477.35	$ 4,868.89	$ 133,293.66	$ 4,586.79	$ (165,912.73)	$ (217,288.29)	