Trail to the Past. Road to the Future.

SPECIAL CITY COUNCIL LINE-by-LINE MEETING

MUNICIPAL COUNCIL CHAMBERS
21 5TH STREET E, MANTORVILLE, MN 55955
MONDAY, November 23, 2026 - 6:30pm

1. **Call to Order**

2. **Pledge of Allegiance**

3. **Changes to Agenda**

4. **Consent Agenda ** pp.3-10**
   A. Accounts Payable (warrant lists) for 11.23.26

5. **Closed session for employee evaluations – close open meeting and go into session**
   CLOSED MEETING: Pursuant to Minnesota Statutes, Section 13D.05, subdivision 3(a), to conduct a closed meeting (the meeting must be open at the request of the individual who is the subject of the meeting) to evaluate the performance of individual subjects to the City Council's authority, Ms. Wendy Siewert and Mr. Wade Schroeder

6. **Close the employee evaluation session and discuss any action on evaluations**
   A. Wendy Siewert
   B. Wade Schroeder

7. **Discussion of a Pro Rata Liquor License at 509 Main Street North**p.11**

8. **Line-by-Line Meeting – Water & Sewer Utilities pp.13-39**
   A. Review of last meeting notes
   B. Line-by-Line items

9. **Adjourn ****

Upcoming Meetings and Events in Mantorville:		
Nov. 23, 2026	*6:30pm*	*Special Council Line by Line Meeting*
Nov 24, 2026	*6:30pm*	*Park Board Regular Meeting*
Dec 2, 2026	*7:30pm*	*Fire Dept Regular Meeting*
Dec 14, 2026	*6:30pm*	*Regular City Council 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.		

MANTORVILLE,MN

Payments

Current Period: November 2026

Payments Batch 112026PAY $27,504.94

Refer	0 *US POSTAL SERVICE*	Ck# 007040 11/23/2026			
Cash Payment	E 101-41500-322 Postage	Postage			$49.20
Invoice					
Transaction Date	11/20/2026	MBT Bank Checking	10100	**Total**	$49.20
Refer	0 *MINNESOTA ENERGY*	Ck# 007048 11/23/2026			
Cash Payment	E 101-41940-380 Utility Services	4300149-4 STREETS (1008 East St - Middle Bldg)			$42.96
Invoice	6150632807 11/23/2026				
Cash Payment	E 101-42200-380 Utility Services	4229566-7 FIRE DEPT (21 5th St E)			$126.68
Invoice	6150632807 11/23/2026				
Cash Payment	E 602-49450-380 Utility Services	4299022-6 WWTP (121 Blanch St)			$67.43
Invoice	6150632807 11/23/2026				
Transaction Date	11/20/2026	MBT Bank Checking	10100	**Total**	$237.07
Refer	0 *WEX HEALTH, INC.*	Ck# 007041 11/23/2026			
Cash Payment	E 101-41500-300 Professional Srvs (GEN	November Services			$11.00
Invoice	2499128-IN 11/23/2026				
Transaction Date	11/20/2026	MBT Bank Checking	10100	**Total**	$11.00
Refer	0 *WEX HEALTH, INC.*	Ck# 007042 11/23/2026			
Cash Payment	G 101-21714 Health Savings Account	ER PR 23 2026			$253.84
Invoice	11.12.2026 11/23/2026				
Cash Payment	G 101-21714 Health Savings Account	EE PR 23 2026			$190.00
Invoice	11.12.2026 11/23/2026				
Transaction Date	11/20/2026	MBT Bank Checking	10100	**Total**	$443.84
Refer	0 *RESNEXUS*	Ck# 007043 11/23/2026			
Cash Payment	E 603-45183-210 Tax and Licensing	November Fee			$65.32
Invoice					
Transaction Date	11/20/2026	MBT Bank Checking	10100	**Total**	$65.32
Refer	0 *MN PERA*	Ck# 007044 11/23/2026			
Cash Payment	G 101-21704 PERA	PR 23 2026			$1,501.79
Invoice	11.18.26 11/23/2026				
Transaction Date	11/20/2026	MBT Bank Checking	10100	**Total**	$1,501.79
Refer	0 *MINNESOTA REVENUE*	Ck# 007045 11/23/2026			
Cash Payment	G 101-21702 State Withholding	PR 23 2026			$470.59
Invoice	11.17.26 11/23/2026				
Transaction Date	11/20/2026	MBT Bank Checking	10100	**Total**	$470.59
Refer	0 *INTERNAL REVENUE SERVICE*	Ck# 007046 11/23/2026			
Cash Payment	G 101-21703 FICA Tax Withholding	pr 23 2023			$1,216.66
Invoice					
Cash Payment	G 101-21709 Medicare	pr 23 2023			$284.54
Invoice					
Cash Payment	G 101-21701 Federal Withholding	pr 23 2023			$814.94
Invoice					
Transaction Date	11/20/2026	MBT Bank Checking	10100	**Total**	$2,316.14
Refer	0 *INTERNAL REVENUE SERVICE*	Ck# 007047 11/23/2026			

MANTORVILLE,MN

Payments

Current Period: November 2026

Cash Payment	G 101-21703	FICA Tax Withholding	Elec 2 2026			$25.30
Invoice 11.17.26	11/23/2026					
Cash Payment	G 101-21709	Medicare	Elec 2 2026			$5.92
Invoice 11.17.26	11/23/2026					
Cash Payment	G 101-21701	Federal Withholding	Elec 2 2026			$0.01
Invoice 11.17.26	11/23/2026					
Transaction Date	11/20/2026		MBT Bank Checking	10100	**Total**	$31.23
Refer	0	*AFLAC*				
Cash Payment	G 101-21710	AFLAC	Monthly Premium prepared on 11/07/26			$33.12
Invoice 697516	11/23/2026					
Transaction Date	11/20/2026		MBT Bank Checking	10100	**Total**	$33.12
Refer	0	*BLUE CROSS BLUE SHIELD OF MI*				
Cash Payment	G 101-21715	Employee Paid Vision Plan	for December coverage			$23.40
Invoice 261102330507	11/23/2026					
Transaction Date	11/20/2026		MBT Bank Checking	10100	**Total**	$23.40
Refer	0	*AYSHFORD, MARY*				
Cash Payment	E 101-46500-437	Other Miscellaneous	Trifold Brochure			$138.79
Invoice 36312	11/23/2026					
Transaction Date	11/20/2026		MBT Bank Checking	10100	**Total**	$138.79
Refer	0	*WOHLENHAUS, MATT*				
Cash Payment	E 101-45200-500	Capital Outlay	Hockey Rink Liner			$594.00
Invoice 46898	11/23/2026					
Transaction Date	11/20/2026		MBT Bank Checking	10100	**Total**	$594.00
Refer	0	*LINDE GAS & EQUIPMENT, INC.*				
Cash Payment	E 101-43100-228	Equip. Repair and Maint	Cylinder Lease for 2027			$177.12
Invoice 60062634	11/23/2026					
Transaction Date	11/20/2026		MBT Bank Checking	10100	**Total**	$177.12
Refer	0	*STUSSY CONSTRUCTION INC*				
Cash Payment	E 101-43100-224	Street Maint Materials	Rock for Shop Bunker			$253.18
Invoice 354913	11/23/2026					
Transaction Date	11/20/2026		MBT Bank Checking	10100	**Total**	$253.18
Refer	0	*OLMSTED COUNTY PUB HEALTH*				
Cash Payment	E 601-49400-300	Professional Srvs (GEN	Bacteria Testing			$135.00
Invoice 1233	11/23/2026					
Transaction Date	11/20/2026		MBT Bank Checking	10100	**Total**	$135.00
Refer	0	*LRS OF MINNESOTA, LLC*				
Cash Payment	E 101-41940-384	Refuse/Garbage Dispos	Services for November 2026			$445.24
Invoice UB772132	11/23/2026					
Cash Payment	E 101-42200-384	Refuse/Garbage Dispos	Services for November 2026			$154.16
Invoice UB772132	11/23/2026					
Cash Payment	E 603-45183-384	Refuse/Garbage Dispos	Services for November 2026			$154.16
Invoice UB772132	11/23/2026					
Transaction Date	11/20/2026		MBT Bank Checking	10100	**Total**	$753.56
Refer	0	*LINCOLN NATIONAL LIFE INSURAN*				
Cash Payment	G 101-21711	Life Insurance Payable	Coverage for December 2026			$150.73
Invoice 5030646760	11/23/2026					

MANTORVILLE,MN

Payments

Current Period: November 2026

Transaction Date	11/20/2026	MBT Bank Checking	10100	**Total**	$150.73
Refer	0 *OLMSTED MEDICAL CENTER CLINI*				
Cash Payment	E 101-43100-229 Safety/OSHA	2026 Q4 Drug Screening			$39.00
Invoice 11.03.26	11/23/2026				
Transaction Date	11/20/2026	MBT Bank Checking	10100	**Total**	$39.00
Refer	0 *QUALITY FLOW SYSTEMS*				
Cash Payment	E 602-49450-570 Capital Outlay	Impeller for CSAH Lift Station 2026			$19,950.00
Invoice 52140	11/23/2026				
Transaction Date	11/20/2026	MBT Bank Checking	10100	**Total**	$19,950.00
Refer	0 *REINDERS*				
Cash Payment	E 101-45200-401 Repairs/Maint Buildings	Glyphosate			$130.86
Invoice 3705201-11	11/23/2026				
Transaction Date	11/20/2026	MBT Bank Checking	10100	**Total**	$130.86

Fund Summary

	10100 MBT Bank Checking
101 GENERAL FUND	$7,133.03
601 WATER FUND	$135.00
602 SEWER FUND	$20,017.43
603 RV PARK	$219.48
	$27,504.94

Pre-Written Checks	$5,126.18
Checks to be Generated by the Computer	$22,378.76
Total	$27,504.94

MANTORVILLE,MN

Payments

Current Period: August 2026

Payments Batch 111926PAYDeere $352.45

Refer 0 *JOHN DEERE FINANCIAL*

Cash Payment E 101-43100-228 Equip. Repair and Maint New Tires - Budgeted item $352.45

Invoice 11073541 11/23/2026

Transaction Date 11/19/2026 MBT Bank Checking 10100 **Total** $352.45

Fund Summary

	10100 MBT Bank Checking
101 GENERAL FUND	$352.45
	$352.45

Pre-Written Checks	$0.00
Checks to be Generated by the Computer	$352.45
Total	$352.45

MANTORVILLE,MN

Payments

Current Period: November 2026

Payments Batch 111926PAYDeLage $485.64

Refer	0 *DE Lage Landen Financial Services*				
Cash Payment	E 101-45200-500 Capital Outlay	Payment for Kubota			$485.64
Invoice 599370050	11/19/2026				
Transaction Date	11/19/2026	MBT Bank Checking	10100	**Total**	$485.64

Fund Summary

	10100 MBT Bank Checking
101 GENERAL FUND	$485.64
	$485.64

Pre-Written Checks	$0.00
Checks to be Generated by the Computer	$485.64
Total	$485.64

MANTORVILLE,MN

Payments

Current Period: November 2026

Payment Batch 111826PAY Kenn Grav $5,528.80

Refer	0 *KENNEDY & GRAVEN, CHARTERE*	Ck# 031615 11/18/2026			
Cash Payment	E 101-41600-304 Legal Fees	General City Matters			$614.80
Invoice 196581	11/18/2026				
Cash Payment	E 101-41600-304 Legal Fees	Fire Dept SOGs			$1,350.00
Invoice 196581	11/18/2026				
Cash Payment	E 101-41600-304 Legal Fees	Eagle Meadows Development			$60.00
Invoice 196581	11/18/2026				
Cash Payment	E 101-41600-304 Legal Fees	Fyten Brewing Building			$650.00
Invoice 196581	11/18/2026			Project 25-012	
Cash Payment	E 101-41600-304 Legal Fees	Golf Course Annexation			$90.00
Invoice 196581	11/18/2026			Project 25-011	
Cash Payment	E 101-41600-304 Legal Fees	421 Clay Street Development			$2,064.00
Invoice 196581	11/18/2026			Project 26-002	
Cash Payment	E 101-41600-304 Legal Fees	706 West Street Complaint			$700.00
Invoice 196581	11/18/2026			Project 26-004	
Transaction Date	11/18/2026	MBT Bank Checking	10100	**Total**	$5,528.80

Fund Summary

	10100 MBT Bank Checking
101 GENERAL FUND	$5,528.80
	$5,528.80

Pre-Written Checks	$5,528.80
Checks to be Generated by the Computer	$0.00
Total	$5,528.80

2905 South Broadway
Rochester, MN 55904-5515
Phone: 507.288.3923
Email: rochester@whks.com
Website: www.whks.com

whks
engineers + planners + land surveyors

November 9, 2026

City of Mantorville
21 5th Street East
P.O. Box 188
Mantorville, MN 55955

RE: Mantorville, MN
CSAH 15 Lift Station
Pay Request No. 6

Dear Honorable Mayor and City Council:

Enclosed is Pay Request No. 6 for work on the above referenced project. We recommend payment in the amount of $91,659.74to:

Winona Mechanical, Inc.
1210 East 7th Street
Winona, MN 55987

Please contact me if you have any questions.

Sincerely,

***WHKS** & co.*

Scott Huneke, P.E.

SH/cpf

Enclosure

cc: Fran Modjeski, Winona Mechanical, Inc
Cory Felderman, WHKS (10063)

2905 South Broadway
Rochester, MN 55904
Phone 507-288-3923

whks
engineers + planners + land surveyors

PARTIAL PAYMENT ESTIMATE

FOR CONSTRUCTION WORK COMPLETED

Project: 10063 CSAH 15 Lift Station
Project No.: 10063.00
Location: Mantorville, MN
Contractor: Winona Mechanical, Inc

Bid Price: $864,535.00
Date: Oct. 30, 2026
Estimate #: 6
% Complete: 97%

Item No.	Description	Contract Quantity	Unit	Unit Price	Quantity Completed Previous Estimates	Quantity Completed This Estimate	Quantity Completed to Date	Total
1	MOBILIZATION	1	LUMP SUM	$43,000.00	1		1	$43,000.00
2	REMOVE BITUMINOUS PAVEMENT	160	SQ YD	$8.50	99	17	116	$986.00
3	REMOVE CONCRETE PAVEMENT	8	SQ YD	$20.00	-		-	$0.00
4	EXPLORATORY EXCAVATION	5	HOUR	$405.00	2	2	4	$1,620.00
5	EXCAVATION - COMMON (P)	45	CU YD	$20.00	45		45	$900.00
6	SELECT GRANULAR EMBANKMENT (P)	175	CU YD	$43.00	175		175	$7,525.00
7	AGGREGATE BASE, CLASS 5 (P)	45	CU YD	$73.00	15	30	45	$3,285.00
8	AGGREGATE DRIVEWAY SURFACING	30	CU YD	$73.00	-	18	18	$1,314.00
9	AGGREGATE FOR PIPE FOUNDATION (CV)	100	CU YD	$50.00	-		-	$0.00
10	TYPE SP 9.5 WEARING COURSE MIXTURE (2;B)	50	TON	$177.25	-	33.42	33.42	$5,923.70
11	CONNECT TO EXISTING SANITARY FORCEMAIN	2	EACH	$9,940.00	-	2	2	$19,880.00
12	CONSTRUCT STRUCTURE TYPE 3 (48")	6	EACH	$6,185.00	6		6	$37,110.00
13	CONSTRUCT METERING MANHOLE	1	EACH	$18,771.00	1		1	$18,771.00
14	RELOCATE SAMPLER	1	EACH	$10,710.00	-		-	$0.00
15	8" GATE VALVE & BOX - WET TAP	2	EACH	$8,073.00	2		2	$16,146.00
16	8" GATE VALVE & BOX	2	EACH	$3,675.00	-	2	2	$7,350.00
17	8" PVC SANITARY SEWER	1005	LIN FT	$63.50	984		984	$62,484.00
18	8" SANITARY PIPE BY HDD	530	LIN FT	$94.50	532		532	$50,274.00
19	8" FORCEMAIN	30	LIN FT	$68.00	30		30	$2,040.00
20	REMOVE & REINSTALL 48" RCP APRON/CULVERT	14	LIN FT	$227.00	7		7	$1,589.00
21	DUCTILE IRON FITTINGS	250	POUND	$20.00	138		138	$2,760.00
22	TRAFFIC CONTROL	1	LUMP SUM	$910.00	1		1	$910.00
23	STABILIZED CONSTRUCTION EXIT	1	LUMP SUM	$900.00	-		-	$0.00
24	SILT FENCE; TYPE MS	600	LIN FT	$2.50	754		754	$1,885.00
25	SEDIMENT CONTROL LOG TYPE STRAW	200	LIN FT	$3.75	391		391	$1,466.25
26	COMMON TOPSOIL BORROW	150	CU YD	$1.00	-		-	$0.00
27	ROLLED EROSION PREVENTION CATEGORY 20	6000	SQ YD	$2.00	3,507	1720	5227	$10,454.00
28	TURF ESTABLISHMENT	6000	SQ YD	$1.00	3,507	2291	5798	$5,798.00
29	CONSTRUCT LIFT STATION, VALVE VAULT AND PIPING	1	LUMP SUM	$208,070.00	0.95	0.05	1.00	$208,070.00
30	ELECTRICAL & SUPERVISORY CONTROL INSTALL, AND F&I GENERATOR	1	LUMP SUM	$198,450.00	0.95	0.05	1.00	$198,450.00
31	SUPPLY SUPERVISORY CONTROL EQUIPMENT	1	LUMP SUM	$127,410.00	0.95	0.05	1.00	$127,410.00
						Total Work Completed		**$837,400.95**

Less 2% Retainage	$16,748.02
Less Previous Payments	$728,993.19
Net Payment this Estimate	**$91,659.74**

Memorandum

To: Mayor and City Council

From: Gretchen Lohrbach

Date: November 23, 2026

Re: Pro Rata Liquor License

The owners of 509 Main Street North would like Council to consider a Pro Rata liquor license for them that would be the months of January 2027-March 2027 and October 2027-December 2027 because they only will be open at that location for 6 months every year.

They would still need to get the full year liquor license from the state, but our ordinances allow for Council to adjust City fees to accommodate this.

110.09 (C) The fee for all licenses, except temporary licenses, granted after the commencement of the license year shall be prorated on a quarterly basis.

Staff would like council to make a decision tonight if possible because the owners can then plan with their license renewal for year 2027 which must be completed in December 2026.

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.

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
3.6% COLA	**$6,080.00**	**$940.00**
Total Salary	**$276,057.10**	**$104,917.21**
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	22.75	2025 cost - $2,164
Wade Schroeder	30	70	21	8	2025 cost - $916
Wendy Siewert (Gretchen Lohrbach was 2023 & 2024)	23	1	158	91.25	2025 cost - $5,570
Brad Suhr - Parks	0	0	0	2.5	2025 cost - $0.00
Gretchen Lohrbach	187	205.5	159.85	97.5	salary-no OT cost
				2025 Overtime Cost	$8,650

General Budget Increase with Pay Raises	Salaries will Increase	Benefits will Increase
COLA Only - 3.6%	$6,080.00	$940.00
COLA 3.6 + 1%	$7,775.00	$1,200.00
COLA 3.6 + 2%	$9,465.00	$1,465.00

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

11/23/2026
Through PR 23

2027 General Budget w/ 2026 YTD

			2024 Budget	2025 Budget	2026 Budget	2027 Budget
LEVY BREAKDOWN			Final	Final	Final	Preliminary
Account			Final Levy Set 6.5%	Levy Set 7.5%	Levy set 5%	Levy set at 9.9%
101-			$634,031.91	$681,584.00	$715,664.00	
31000		Property tax	$595,334.19	$634,031.91	$681,584.00	$715,664.00
		Property tax + 1%	$601,287.53	$640,372.22	$688,400.00	$722,820.64
		Property tax + 2%	$607,240.87	$646,712.55	$695,216.00	$729,977.28
		Property tax + 3%	$613,194.22	$653,052.86	$702,032.00	$737,133.92
		Property tax + 4%	$619,147.56	$659,393.18	$708,848.00	$744,290.56
		Property tax + 5%	$625,100.90	$665,733.51	$715,664.00	$751,447.20
		Property tax + 6%	$631,054.24	$672,073.83	$722,479.00	$758,603.84
			$634,031.91			
		Property tax + 7%	$637,007.58	$678,414.14	$729,295.00	$765,760.48
				$681,584.30		
		Property tax + 8%	$642,960.93	$684,754.46	$736,111.00	$772,917.12
		Property tax + 9%	$648,914.27	$691,094.78	$742,927.00	$780,073.76
		Property Tax + 9.9%				$786,514.36
		Property tax +10%	$654,867.61	$697,435.10	$749,742.73	$787,230.40
		Property tax + 11%	$660,820.95	$703,775.42	$756,559.00	$794,387.04
		Property tax + 12%	$666,774.29	$710,115.74	$763,374.00	$801,543.68
		Property tax + 13%	$672,727.63	$716,456.06	$770,190.00	$808,700.32
		Property tax + 14%	$678,680.98	$722,796.38	$777,066.00	$815,856.96
		Property tax + 15%	$684,634.31	$729,136.69	$783,822.00	$823,013.60
		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	Levy 0%		
31000		Property Tax	$634,031.91	$626,746.68	$681,584.00	$679,960.96	**$715,664.00**	**$385,504.83**	**$715,664.00**		
32000		Permits & Licenses	$550.00	$1,860.00	$2,100.00	$2,470.00	**$2,500.00**	**$3,317.00**	**$3,300.00**	Rental, Golf Cart, Garbage, vendors, excavation permits	
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**	**$12,878.95**	**$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 - from contract	
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 - 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**	Actual Amount	
33402		Market Value Credit	$0.00	$428.37	$0.00	$538.83	**$0.00**	**$221.65**	**$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**	**$9,570.00**	**$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**	**$1,654.00**	**$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**	**$78,015.00**	**$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**	**$2,530.00**	**$2,500.00**	Fees for fire calls & Pool Fills	
34780		Park Fees	$800.00	$450.00	$600.00	$2,030.00	**$2,000.00**	**$2,010.00**	**$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**	**$2,575.57**	**$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**	**$16,196.07**	**$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**	**$20,897.57**	**$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**	**$972.86**	**$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**	**$460.80**	**$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**	**$845,397.52**	**$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**	**$75.08**	**$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**	**$3,267.26**	**$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**	**$5,756.32**	**$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	$2,169.00	$0.00	Training, Election Day Support	
	120	Benefits	$682.00	$87.93	$0.00	$0.00	$95.00	$29.95	$0.00	Soc Sec, Medicare for Election Staff	
	430	Miscellaneous	$300.00	$340.07	$0.00	$0.00	$300.00	$150.34	$0.00	Food for Elections Staff	
		TOTAL	$0.00	$3,576.75	$0.00	$0.00	$3,895.00	$2,349.29	$0.00		
41500		Financial Administration									
	101	Salaries	$68,592.87	$65,190.92	$68,728.00	$74,166.58	$73,320.00	$61,670.92	$71,174.00		
									$2,560.00	3.6 % COLA	
	120	Employee Benefits	$24,778.55	$18,626.20	$24,912.46	$23,178.83	$26,658.50	$22,662.20	$26,896.00	SS, Medicare, Health, Dental, life, PERA etc., wellness pool	
									$395.00	3.6% COLA	
	151	Workers Comp Insurance	$979.00	$785.89	$980.00	$118.84	$800.00	$216.39	$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	$7,811.99	$12,500.00	Banyon, Blue Host, On-Site Computers, WEX HSA, Adobe lease, Laserfiche	
	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	$584.25	$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	$4,013.76	$3,000.00	All printing + copier maintenance costs	Renegotiate? Staff is working on
	437	Other Miscellaneous	$1,000.00	$934.21	$1,000.00	$1,165.85	$1,000.00	$549.11	$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	
	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	$101,130.52	$124,275.00		
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	
		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	

		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**	**$38,328.94**	**$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**	**$38,328.94**	**$36,000.00**	

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

3.6% cola raises wages by $2560 and benefits by $395 - reflected in budget above
To change salary increases, substitute below numbers into column "O"
4.6% is $3,275 and $505
5.6% is $3,985 and $615

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**	**$2,546.03**	**$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**	**$10,782.45**	**$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**	**$481.47**	**$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**	**$1,560.00**	**$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**	**$51,359.10**	**$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**	**$44,918.74**	**$8,500.00**	**Eagle Meadows Assistance & 3 Cord Cottages & Street Improvements**
		Total Engineering Services	**$8,500.00**	**$7,685.00**	**$10,000.00**	**$6,899.90**	**$8,500.00**	**$44,918.74**	**$8,500.00**	

*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	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	$109,866.63	$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	$109,866.63	$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	$1,672.49	$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	$242.00	$200.00	VFBA of MN
	151	Workman's Comp	$7,185.00	$5,769.29	$7,185.00	$4,392.95	$6,000.00	$3,411.88	$4,000.00	
	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	$2,027.21	$2,500.00	
	217	Operating Supplies	$2,500.00	$2,426.85	$5,000.00	$4,600.52	$3,000.00	$1,676.94	$4,000.00	changed from $5,000
	228	Equipment Repair/Maintenance	$10,000.00	$10,374.54	$10,000.00	$15,371.43	$10,300.00	$2,960.79	$10,000.00	
	240	Tools and Minor Equipment	$20,000.00	$18,673.20	$20,000.00	$2,837.59	$20,000.00	$23,367.04	$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	$1,100.04	$2,200.00	
	380	Utilities	$10,000.00	$5,558.79	$10,100.00	$7,850.32	$6,110.00	$754.92	$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	$1,190.49	$900.00	
	433	Dues and Memberships	$2,000.00	$2,552.50	$2,000.00	$2,322.50	$2,000.00	$2,115.75	$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	$86,605.41	$159,080.00	
		** 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	$7,483.20	$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	$7,483.20	$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**	**$46,626.32**	**$51,496.00**	
									$1,850.00	3.6% COLA
	120	Employee Benefits	$17,262.66	$12,053.51	$17,994.05	$19,038.17	**$18,805.25**	**$17,643.62**	**$19,834.00**	
									$290.00	3.6% COLA
	151	Workmans Comp	$3,753.00	$3,013.31	$3,760.00	$2,109.39	**$3,200.00**	**$1,650.98**	**$2,500.00**	
	200	Supplies	$1,500.00	$124.76	$1,500.00	$563.90	**$500.00**	**$0.00**	**$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**	**$1,203.26**	**$3,100.00**	
	224	Street Maintenance Materials	$9,000.00	$11,023.35	$9,000.00	$5,912.49	**$9,000.00**	**$2,590.36**	**$9,000.00**	
	228	Equipment Repair and Maintenance	$10,000.00	$5,613.79	$5,500.00	$4,493.35	**$5,500.00**	**$3,647.84**	**$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**	**$170,833.79**	**$375,470.00**	
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, Hovers around $11,500 in previous years
	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**	**$28,604.14**	**$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**	**$28,604.14**	**$35,000.00**	

Could change Capital Outlay street costs in 2027 if bonded for

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

3.6% cola raises wages by $1,850 and benefits by $290 - reflected in budget above
To change wage increases, change numbers below into column "O" above
4.6% is $2,370 and $365
5.6% is $2,885 and $445

2027 General Budget w/ 2026 YTD

			2024 Budget	2024 EOY	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	$45,342.73	$56,280.62	**$55,776.75**	**$49,960.59**	**$46,325.00**	Staff Portion Related to Parks, includes seasonal
									$1,670.00	3.6% COLA
	120	Employee Benefits	$14,518.33	$14,071.50	$13,190.53	$14,706.54	**$15,320.75**	**$13,383.91**	**$15,824.00**	Staff Portion Related to Parks, includes seasonal
									$260.00	3.6% COLA
	151	Work Comp	$3,364.00	$2,698.45	$3,665.00	$2,493.01	**$3,000.00**	**$2,376.77**	**$2,500.00**	
	200	Supplies	$2,200.00	$2,267.57	$2,200.00	$2,754.12	**$2,200.00**	**$476.20**	**$2,400.00**	Supplies needed for Parks, (TP, Towels, Soap)
	210	Tax & Licensing	$70.00	$38.83	$70.00	$159.73	**$160.00**	**$147.00**	**$250.00**	Sales & Use Tax on Shelter & Bandshell Rentals
	212	Fuel	$3,500.00	$3,266.47	$3,500.00	$3,216.76	**$3,500.00**	**$3,103.59**	**$3,500.00**	
	401	Repairs and Maintenance Buildings	$6,000.00	$2,413.08	$4,000.00	$3,723.28	**$5,000.00**	**$9,752.51**	**$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	$6,000.00	$3,723.28	**$4,000.00**	**$667.50**	**$4,000.00**	Park Equipment, Mowers, Gator, Etc.
	410	Rental	$1,200.00	$1,649.65	$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	$5,000.00	$5,000.00	**$5,000.00**	**$5,000.00**	**$5,000.00**	Joint Powers 2026-Reimbursed because not used that year, not sure what will happen next year
	437	Other Miscellaneous	$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	**$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**	
	500	Capital Outlay								
		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**	**$23,930.57**	**$44,611.08**	John Deere Lease recorded here as an expense, and then as
		Water Fountain Mantor Field Removed from Budget								**2026 Wish list included:**
		Tractor Lease $4,360.63 (year 4/5)								Hockey Rink $6,250.00
		Hockey/Basketball $6250								Ball Field Rock $3,000
		Tires for Jonh Deer Gator $800								Park Tree Management $6,000
		Rock for Ball Fields $3,000								Community Tree Management $6,000
		Park Tree Management $6000								0-Turn Mower Lease $5,077.58
		Mower $5,000 Lease Instead								John Deer Tractor Lease $4,360.63
		Garbage Cans Benches for Downtown $5500								Mulch $3,500
		Community Tree Mgmt $6000								Misc. Milwaukee Tools (Electric Chainsaw, Blower, Trimmer)
										Slingerland Playground $4,000

2027 Wish List
Park Tree Mgmt $3,000
Comm Tree Mgmt $6,000
Ball Field Rock Biennial --
Mulch-Biennial --
John Deere 0 turn $5077.58
~~John Deere Garden $4,350.63~~
John Deere Gator $5,988.82
Kubota $5,827.68
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	$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**	**$139,103.89**	**$155,294.94**	**$141,695.71**	**$120,607.75**	**$134,140.08**		

$34,180.57 of 2026 Wish List spent so far

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

3.6% cola raises wages by $1,670 and benefits by $260 - reflected in budget above
To change wage increases, substitute numbers below into column "N" above
4.6% is $2,130 and $330
5.6% is $2,595 and $400

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**	**$26,128.01**	**$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 - see line 101-33160 in Revenues**
	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**	**$98,560.96**	**$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	
	Amounts from Revenue Page	$ 1,299,347.13	$ 1,263,576.00	$ 1,251,256.05	$ 1,263,139.00	$ 845,397.52	$ 1,264,920.00	
		Budget set at $1,175,696	Budget set at $1,263,576	Budget set at $1,263,576	Budget set at $1,263,139	Budget set at $1,263,139	if Budget set $1,263,139	
TOTAL EXPENDITURES								
101.41110	Legislative (Mayor/Council)	$ 14,979.81	$ 16,519.00	$ 19,189.39	$ 14,874.00	$ 5,756.32	$ 15,305.00	
101.41410	Elections	$ 3,576.75	$ -	$ -	$ 3,895.00	$ 2,349.29	$ -	
101.41500	Financial Administration	$ 111,919.38	$ 114,820.46	$ 116,350.70	$ 120,343.50	$ 101,130.52	$ 124,275.00	
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	$ 38,328.94	$ 36,000.00	Some will be reimbursed by zoning fees
101.41940	General Govt. Buildings/Plant	$ 56,331.11	$ 58,450.00	$ 58,471.44	$ 56,050.00	$ 51,359.10	$ 58,500.00	
101.41950	Engineering Professional Services	$ 7,685.00	$ 10,000.00	$ 6,899.90	$ 8,500.00	$ 44,918.74	$ 8,500.00	Some will be reimbursed by bond for lift station
101.42100	Police Protection Contract	$ 107,409.00	$ 110,334.00	$ 110,343.96	$ 119,000.00	$ 109,866.63	$ 123,000.00	
101.42200	Fire Protection	$ 103,409.21	$ 181,329.00	$ 139,821.97	$ 122,144.00	$ 86,605.41	$ 159,080.00	
101.42400	Building Inspections	$ 9,378.05	$ 7,500.00	$ 6,435.48	$ 29,500.00	$ 7,483.20	$ 30,000.00	
101.43100	Streets Department	$ 192,854.39	$ 213,909.26	$ 166,486.39	$ 191,553.00	$ 170,833.79	$ 375,470.00	Can change if bonded for in 2027
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	$ 28,604.14	$ 35,000.00	
101.45200	Parks & Recreation	$ 189,587.86	$ 139,103.89	$ 155,294.94	$ 141,695.71	$ 120,607.75	$ 134,140.08	
101.46500	EDA	$ 27,579.90	$ 32,725.00	$ 29,590.88	$ 42,725.00	$ 98,560.96	$ 32,725.00	See EDA page for SEMMCHRA reimbursements
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	$ 1,055,407.40	$ 1,478,733.37	
		Budget was $1,172,289	Budget Was $1,258,707	Budget was $1,258,707	Budget was $1,263,139	Budget was $1,263,139	Prelim $1,263,139	
	TOTAL REVENUE LESS TOTAL EXPENSES	$ 201,477.35	$ 4,868.89	$ 133,293.66	$ 4,586.79	$ (210,009.88)	$ (213,813.37)	**If levy left at 0%**
							$ 70,850.36	**Levy tax of 9.9%**
	** 3.6% COLA increase would raise salaries by	$9,868 in the General Budget		-	-		$ (142,963.01)	**If Levy set at 9.9%**
	Would raise benefits by approximately $2,187	in the General Budget						

General Budget Increase	Salaries Increase	Benefits Inc.
COLA 3.6%	$6,080.00	$940.00
COLA + 1%	$7,775.00	$1,200.00
COLA + 2%	$9,465.00	$1,465.00

3.6% COLA breakouts found in individual departments and already figured into Final Expenses

	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	$2,807.64	$5,000.00	
9	37100	Water Sales		$160,000.00	$167,457.56	$176,600.00	$175,895.21	$176,600.00	$161,035.06	$180,000.00	
10										$5,400.00	3%
11	37150	Water Connect/Reconnect	New Home Connections	$1,228.00	$0.00	$650.00	$97.33	$0.00	$2,157.93	$12,000.00	WAC & Connect 4 homes relay lot
12										$60.00	3%
13	37160	Water Penalty		$1,000.00	$1,934.24	$2,000.00	$2,132.11	$2,000.00	$1,914.09	**$2,000.00**	
14	37170	MDH Fee (Safe Drinking Water/Service Connection Fee)		$3,600.00	$3,867.27	$3,870.00	$4,000.74	$6,200.00	$5,540.54	$6,200.00	Bills will reflect the 2026 increase. See 601-49400-441
15	37180	Commercial Water Tax		$1,130.00	$1,109.58	$1,300.00	$1,200.53	$1,200.00	$1,029.09	$1,200.00	
16	38051	Gas Franchise Fee		$11,000.00	$11,205.00	$11,200.00	$14,021.44	$11,240.00	$11,227.06	$11,300.00	
17	38052	Electric Franchise Fee		$12,745.00	$16,147.91	$13,000.00	$12,935.07	$13,000.00	$12,897.44	$12,700.00	
18	39202	Contribution - Enterprise Fund		$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
19	39203	Transfer from Other Fund		$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
20	39310	Proceeds-Gen Obligation Bonds		$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
21											
22		**Total Revenues**		**$201,703.00**	**$230,373.41**	**$214,020.00**	**$231,473.13**	**$214,940.00**	**$203,608.85**	**$235,860.00**	
23											
24											
25	601-	**OPERATING EXPENSES**									
26	49400										
27	101	Salaries	Staff Wages	$39,111.90	$33,965.40	$40,757.22	$44,557.98	$42,847.75	$37,295.03	$40,947.00	
28										**$1,475.00**	**3% COLA**
29	120	Benefits	Staff Benefits	$14,128.82	$13,188.16	$15,655.39	$13,364.72	$16,669.00	$13,261.31	$16,528.00	
30										**$230.00**	**3% COLA**
31	151	Workmans Comp	Staff Ins.	$1,194.00	$1,040.21	$1,500.00	$1,052.54	$1,400.00	$782.78	$1,100.00	
32	200	Supplies		$1,000.00	$260.64	$700.00	$207.37	$700.00	$0.00	$250.00	
33	208	Training/Mileage	Staff Training - New Staff	$1,000.00	$0.00	$1,500.00	$729.42	$1,500.00	$0.00	$900.00	
34	210	Tax & Licensing	Sales and Use Tax Commercial Water	$3,400.00	$3,393.03	$3,700.00	$3,700.21	$3,700.00	$3,665.70	$3,700.00	
35	216	Chemicals	Chemicals for water dept	$10,300.00	$13,408.35	$8,000.00	$11,531.41	$12,000.00	$17,770.34	$20,000.00	

	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**	
36	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	
37	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**
38	240	Tools & Minor Equipment		$200.00	$0.00	$150.00	$91.64	$150.00	$0.00	$150.00	
39	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	$17,399.72	$19,000.00	**High in 2024 because of Water Main Breaks (2024). $19,00 for possible breaks**
40											
41	303	Engineering		$0.00	$13.87	$0.00	$11,073.86	$0.00	$24,962.90	$0.00	**2026 will be reimbursed by LSLR grant**
42	321	Communications	Tower, well house alarm, fiber line	$700.00	$531.23	$650.00	$779.22	$700.00	$716.80	$800.00	
43	362	Property Insurance	N/A							$0.00	
44	380	Utility Services	Gas/Electric	$2,000.00	$7,245.96	$11,000.00	$8,878.59	$7,600.00	$7,244.98	$8,200.00	
45	405	Depreciation	Auditors Manage This	$0.00	$83,184.00	$0.00	$93,161.00	$0.00	$0.00	$0.00	
46	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	
47	433	Dues and Memberships	MMUA & MRWA	$900.00	$856.00	$790.00	$1,279.00	$900.00	$450.00	$900.00	
48	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**
49	570	Capital Outlay	2024 Upgrade Hydrants	$5,000.00	$459.31	$3,000.00	$2,910.32	$13,900.00	$47,871.45	$3,000.00	**Wiring for generator & Cleaning of Water tower for 2026, LSLR will be reimbursed by grant ($47,871.45)**
50	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	
51	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	
52	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	
53	611	Bond Interest-transfers with fund 311	GO 2019A Water Portion	$10,209.00	$10,725.00	$9,975.00	$9,975.00	$9,150.00	$9,150.00	$8,250.00	
54	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	
55	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	
56	620	Fiscal Agent Fees		$0.00	$30,930.00	$0.00	$0.00	$0.00	$0.00	$0.00	

	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**	
57	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	
58		**Total Expenses**	**Not including Depreciation**	**$162,594.72**	**$255,852.70**	**$217,480.61**	**$235,539.16**	**$264,020.75**	**$277,531.98**	**$239,082.00**	
59		**Total Revenue Minus Expenses**		**$39,108.28**	**-$25,479.29**	**-$3,460.61**	**-$4,066.03**	**-$49,080.75**	**-$73,923.13**	**-$3,222.00**	
60											
61	***Items in red have gone over budget.**										
62											
63	****	**Rates will need to be raised this year for 2027**									
64	**	**Raising 3% will increase revenues by approximately $5,500, this is included in revenues above**									
65											
66	****	**COLA of 3.6% will increase wages by $1,475 and benefits by $230 - this is reflected in budget above**									
67		**To change wage increases, substitute numbers below into column "O" above**									
68		**4.6% is $1,885 and $290**									
69		**5.6% is $2,295 and $355**									

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	$10,548.19	$7,000.00	
37200	Sewer Sales		$298,000.00	$307,355.03	$319,300.00	$319,732.69	$319,000.00	$303,322.83	$330,000.00	
	3% rate increase								$9,900.00	3%
37250	Sewer Connect/Reconnect		$0.00	$17,255.00	$2,640.00	$0.00	$2,640.00	$5,278.00	$18,556.00	2 homes on relay lot, WAC & Connect
									$21,000.00	Eagle Meadows
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	$3,339.24	$3,500.00	
	3% rate increase								$105.00	3%
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	$737,800.00	$0.00	Goes to reimbursing lift station - expense line 602-49450-570
	Total Revenues		**$322,200.00**	**$367,676.14**	**$363,840.00**	**$623,510.80**	**$351,089.00**	**$1,060,288.26**	**$399,219.00**	
602-49450-	OPERATING EXPENSES:									
101	Salaries		$45,238.45	$40,670.51	$47,196.74	$51,114.68	$49,431.00	$51,777.77	$47,550.00	
									$1,710.00	3% COLA
120	Benefits		$16,341.99	$15,652.18	$17,962.13	$15,882.45	$19,080.50	$19,222.84	$19,071.00	
									$265.00	3% COLA
151	Workman's Comp		$1,409.00	$1,228.82	$1,500.00	$1,000.68	$1,000.00	$803.12	$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	$1,134.49	$1,300.00	
216	Chemicals		$0.00	$0.00	$0.00	$0.00	$0.00	$500.00	$1,000.00	
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	$15,392.47	$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	$8,992.14	$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	$36,284.74	$5,000.00	High Because of CSAH Lift Station 2026

2027 Budget Enterprise Fund

602 SEWER FUND			2024 Budget	2024 EOY	2025 Budget	2025 EOY	2026 Budget	2026 YTD	2027 Preliminary	
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	$816.82	$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	$3,900.53	$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 - reimbursed by line 602-39301 Revenue
570	Capital Outlay		$10,500.00	$2,472.77	$23,095.00	$34,077.53	$10,500.00	$20,973.15	$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	$81,910.00	$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	$30,930.90	$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	Bond Interest	2026A Lift Station						$4,421.12	$27,720.00	
611	Debt Service Bond Interest	PFA with Kasson							$4,074.12	
	Debt Service with Kasson's Sewer Proj.								**$43,000.00**	
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	
720	Operating Transfers		$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	

2027 Budget Enterprise Fund

602 SEWER FUND			2024 Budget	2024 EOY	2025 Budget	2025 EOY	2026 Budget	2026 YTD	2027 Preliminary
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**	**$1,064,307.28**	**$412,573.76**
	Total Revenue Minus Expenses		**$21,094.56**	**$35,441.36**	**$41,391.13**	**$287,510.42**	**$24,699.10**	**-$4,019.02**	**-$13,354.76**

2025 High because of lift station

*Items in red have gone over budget.

**** COLA of 3.6% would increase salaries by $1,710 and benefits by $265 - reflected in budget above
To change wage increases, substitute numbers below into column "O" above
4.6% is $2,190 and $340
5.6% is $2,665 and $415

** Raisng rates by 3% will increases revenue by approximately $10,000, included in budget above

New kasson Sewer Project Debt increases expense by approx $43,000 each year for 4 years

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	$33,000.00	$33,000.00	
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**	**$32,748.02**	**$33,000.00**	
603-45183-	**OPERATING EXPENSES**									
101	Salaries		$4,141.55	$1,811.96	$4,009.00	$8,882.93	$4,805.75	$4,150.84	$12,484.00	
									$450.00	**3.6% COLA**
120	Benefits		$1,496.09	$863.33	$1,926.60	$1,182.13	$2,141.75	$1,800.44	$5,735.00	
									$70.00	**3.6% COLA**
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	$3,702.00	$4,000.00	
381	Electric Utilities		$900.00	$1,518.09	$1,500.00	$1,980.17	$1,750.00	$3,812.99	$3,900.00	
384	Refuse/Garbage Disposal		$0.00	$458.88	$560.00	$563.52	$700.00	$146.22	$700.00	
400	Repairs and Maintenance		$10,000.00	$406.84	$6,000.00	$37.99	$6,000.00	$7,714.00	$2,800.00	**Hydrant replacement**
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**	**$22,342.83**	**$31,289.00**	
Total Revenue Minus Expenses			**$1,487.36**	**$12,322.22**	**$6,004.40**	**$8,877.08**	**$3,402.50**	**$10,405.19**	**$1,711.00**	

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

Rip Rap this year that was covered by campground cash $15,000

****** COLA of 3.6% would increase salaries by $450 and benefits by $70 - reflected in budget above**
To change wage increases, substitute numbers below into column "O" above
4.6% is $575 and $90
5.6% is $700 and $110

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	$2,149.97	$2,500.00	
37500	Storm Sewer Charge Collections		$18,000.00	$17,968.45	$18,000.00	$24,534.48	$24,800.00	$21,911.00	$25,000.00	
37560	Storm Sewer Penalty		$0.00	$83.12	$0.00	$526.87	$700.00	$235.53	$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**	**$24,296.50**	**$27,750.00**	
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**	**-$2,735.41**	**$1,215.00**	

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