

City of
Lamberton

2025

BUDGET BOOK

Adopted 12-09-2024

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Resolution Adopting 2025 Budget

CITY OF LAMBERTON

RESOLUTION 2024-26

**A RESOLUTION ADOPTING THE FINAL BUDGET FOR 2025 AND
THE 2024 TAX LEVY (COLLECTIBLE IN 2025)**

WHEREAS, the City of Lambertton held a Truth-in-Taxation hearing allowing the public to speak regarding the 2025 Budget and 2025 Final Tax Levy at its December 09, 2024 meeting; and

WHEREAS, the City Council for the City of Lambertton wishes to establish its final current year tax levy, collectible in 2025, upon taxable property in the City of Lambertton; and,

WHEREAS, the City Council for the City of Lambertton passed and adopted the 2025 Budget at their December 9, 2024 meeting; and,

WHEREAS, the City Clerk for the City of Lambertton failed to have the City Council pass a resolution at the December 9, 2024 stating so; and,

WHEREAS, the City Clerk is instructed to transmit a certified copy of this resolution to the County Auditor of Redwood County, Minnesota and the Minnesota Department of Revenue pursuant to MS § 275.065, subd. 7 on or before December 31, 2024; and

NOW THEREFORE, BE IT RESOLVED THAT THE CITY COUNCIL OF LAMBERTON, MINNESOTA, hereby adopts a final levy and budget in the amount of **\$838,000** as follows:

General Fund	\$	327,000
Library Fund	\$	65,000
Capital Improvement Levy	\$	70,000
Bonded Indebtedness:		
2021 Series A Refunding Bond	\$	90,000
2019 Series A GO Improvement	\$	270,000
2019 Series B Refunding Bond	\$	16,000
Total bonded indebtedness	\$	376,000
Total property tax levy:	\$	838,000

Passed and Adopted by the City Council this 24TH day of December 2024.

CITY OF LAMBERTON, MINNESOTA

By: 

Mayor

ATTEST:

By: 

City Clerk

100 - Revenue Budget—2025

100 - General Fund		2023 Budget	2024 Budget	2024 YTD	2025 Budget
R 100-36200	MISCELLANEOUS REVENUES	\$-	\$-	\$6,782	\$-
R 100-31001	General Property Taxes	\$288,000	\$319,000	\$384,597	\$327,000
R 100-31952	Penalty & Int Spec Assess	\$250	\$250	\$2,181	\$500
R 100-32101	Business Licenses & Permits	\$3,000	\$4,000	\$2,654	\$2,000
R 100-32210	Building/Zoning Permits	\$700	\$750	\$760	\$750
R 100-32240	Animal Licenses	\$600	\$600	\$490	\$750
R 100-32260	ATV Permits	\$275	\$300	\$525	\$550
R 100-32280	Cash Long/Short	\$-	\$-	\$358	\$-
R 100-33101	Federal Grants and Aids	\$-	\$-	\$-	\$-
R 100-33401	Local Government Aid	\$324,246	\$344,500	\$346,160	\$334,810
R 100-33416	Police Training Reimbursement	\$-	\$-	\$-	\$-
R 100-33418	Street State Aid	\$11,000	\$-	\$16,060	\$23,505
R 100-33440	State Grants	\$20,000	\$65,000	\$19,683	\$-
R 100-33450	State Aid-Other (Training)	\$5,000	\$5,000	\$-	\$5,000
R 100-33470	Fire State Aid	\$18,000	\$20,000	\$26,209	\$25,000
R 100-33480	Police State Aid	\$-	\$-	\$-	\$-
R 100-33620	Other County Grants and Aids	\$-	\$-	\$-	\$-
R 100-33640	Grants from Private Foundation	\$-	\$15,000	\$1,525	\$-
R 100-34101	Community Center/Hall Rent	\$7,800	\$2,000	\$2,100	\$2,000
R 100-34108	Administration Charges	\$1,200	\$1,500	\$836	\$1,500
R 100-34201	Special Police Services	\$-	\$-	\$180	\$200
R 100-34202	Special Fire Protection Service	\$5,000	\$5,000	\$9,000	\$7,500
R 100-34207	Fire Contracts	\$27,638	\$30,000	\$2,700	\$35,175
R 100-34405	Mowing/Str Services	\$2,000	\$2,000	\$2,002	\$1,500
R 100-34503	Clinic Rent	\$7,800	\$7,800	\$7,857	\$8,400
R 100-34720	Swimming Pool Fees	\$13,000	\$13,000	\$15,854	\$16,000
R 100-34725	Swimming Pool Lessons	\$8,000	\$7,000	\$8,085	\$8,000
R 100-34740	Concessions	\$5,000	\$4,000	\$4,834	\$4,800
R 100-34780	Camping & Park Reservation Fee	\$15,000	\$15,000	\$19,828	\$18,000
R 100-35101	Court Fines	\$500	\$500	\$309	\$500
R 100-35102	Parking Tickets/Admin Fines	\$-	\$-	\$-	\$-
R 100-36210	Bank Interest	\$5,000	\$30,000	\$5,373	\$3,500
R 100-36230	Donations/Contributions	\$12,000	\$12,000	\$23,847	\$20,000
R 100-36240	Refunds & Reimbursements	\$4,000	\$5,000	\$11,939	\$10,000
R 100-36250	Sale of scrap material	\$100	\$-	\$-	\$-
R 100-39100	Sale of Assets	\$1,000	\$1,000	\$608	\$-
R 100-39201	Transfer From Governmental Fund	\$4,000	\$4,000	\$-	\$-
R 100-39990	Sale of Investments	\$15,000	\$-	\$-	\$-
100 General Fund		\$805,109	\$914,200	\$923,334	\$856,940

100 - Expenditure Budget—2025

41110 Mayor/Council		2023 Budget	2024 Budget	2024 YTD	2025 Budget
E 100-41110-103	PT Wages	\$9,900.00	\$11,000.00	\$10,100.00	\$11,000.00
E 100-41110-122	Employer FICA Contributions	\$650.00	\$650.00	\$626.20	\$650.00
E 100-41110-126	Employer Medicare	\$150.00	\$150.00	\$147.51	\$150.00
E 100-41110-151	Workers Comp Ins	\$150.00	\$100.00	\$60.88	\$100.00
E 100-41110-210	Operating Supplies & Postage	\$1,200.00	\$1,200.00	\$2,058.65	\$2,000.00
E 100-41110-315	Travel Conference Schools Trng	\$500.00	\$500.00	\$0.00	\$0.00
41110 Mayor/Council		\$12,550.00	\$13,600.00	\$12,993.24	\$13,900.00
41425 Clerk					
E 100-41425-101	FT Wages	\$59,910.00	\$52,000.00	\$52,919.13	\$52,000.00
E 100-41425-121	Employer PERA Contributions	\$3,900.00	\$3,400.00	\$3,388.64	\$3,500.00
E 100-41425-122	Employer FICA Contributions	\$3,750.00	\$3,800.00	\$3,226.72	\$3,400.00
E 100-41425-126	Employer Medicare	\$870.00	\$800.00	\$754.68	\$750.00
E 100-41425-130	Employer Paid Life Ins.	\$200.00	\$350.00	\$330.38	\$350.00
E 100-41425-131	Employer Paid Health Ins.	\$10,736.00	\$7,436.77	\$0.00	\$8,600.00
E 100-41425-151	Workers Comp Ins	\$325.00	\$425.00	\$172.81	\$250.00
E 100-41425-180	Health Savings Account	\$1,800.00	\$1,050.00	\$1,050.00	\$1,050.00
E 100-41425-210	Operating Supplies & Postage	\$3,800.00	\$3,800.00	\$2,009.62	\$5,000.00
E 100-41425-315	Travel Conference Schools Trng	\$2,500.00	\$2,500.00	\$1,691.23	\$2,500.00
E 100-41425-445	Licenses & Taxes	\$50.00	\$200.00	\$120.50	\$250.00
E 100-41425-750	Transfer Out	\$0.00	\$0.00	\$0.00	\$0.00
41425 Clerk		\$87,841.00	\$75,761.77	\$65,663.71	\$77,650.00
41450 Publishing					
E 100-41450-340	Printing Publishing Advertisin	\$2000.00	\$500.00	\$2305.00	\$1500.00
41450 Publishing		\$2,000.00	\$500.00	\$2,305.00	\$1,500.00
41530 Accounting					
E 100-41530-305	Other Contractual Services	\$35,000.00	\$25,000.00	\$18,595.00	\$25,000.00
41530 Accounting		\$35,000.00	\$25,000.00	\$18,595.00	\$25,000.00
41610 Attorney					
E 100-41610-305	Other Contractual Services	\$4,000.00	\$10,000.00	\$2,482.50	\$6,500.00
41610 Attorney		\$4,000.00	\$10,000.00	\$2,482.50	\$6,500.00
41700 Planning/Zoning/Code					
E 100-41700-305	Other Contractual Services	\$10,000.00	\$20,000.00	\$28,773.74	\$25,000.00
41700 Planning/Zoning/Code Enf		\$10,000.00	\$20,000.00	\$28,773.74	\$25,000.00
41940 City Hall					
E 100-41940-103	PT Wages	\$3,250.00	\$4,500.00	\$295.86	\$3,000.00
E 100-41940-121	Employer PERA Contributions	\$225.00	\$300.00	\$0.00	\$250.00
E 100-41940-122	Employer FICA Contributions	\$200.00	\$125.00	\$18.36	\$100.00
E 100-41940-126	Employer Medicare	\$50.00	\$50.00	\$4.27	\$0.00
E 100-41940-151	Workers Comp Ins	\$250.00	\$375.00	\$79.16	\$150.00
E 100-41940-210	Operating Supplies & Postage	\$500.00	\$500.00	\$379.91	\$500.00
E 100-41940-361	Insurance: General Liability	\$1,100.00	\$1,250.00	\$2,448.00	\$1,500.00
E 100-41940-381	Utilities	\$3,500.00	\$3,500.00	\$2,416.81	\$3,000.00
E 100-41940-445	Licenses & Taxes	\$25.00	\$2,500.00	\$0.00	\$50.00
E 100-41940-750	Transfer Out	\$0.00	\$0.00	\$0.00	\$0.00
41940 City Hall		\$9,100.00	\$13,100.00	\$5,642.37	\$8,550.00

100 - Expenditure Budget—2025

41950 Assessing		2023 Budget	2024 Budget	2024 YTD	2025 Budget
E 100-41950-305	Other Contractual Services	\$6,200.00	\$7,000.00	\$6,684.00	\$7,000.00
41950 Assessing		\$6,200.00	\$7,000.00	\$6,684.00	\$7,000.00
41960 Elections					
E 100-41960-103	PT Wages	\$0.00	\$2,500.00	\$1,361.25	\$0.00
E 100-41960-122	Employer FICA Contributions	\$0.00	\$0.00	\$11.16	\$0.00
E 100-41960-126	Employer Medicare	\$0.00	\$0.00	\$2.61	\$0.00
E 100-41960-210	Operating Supplies & Postage	\$0.00	\$250.00	\$43.52	\$0.00
E 100-41960-315	Travel Conference Schools Trng	\$0.00	\$200.00	\$713.30	\$0.00
E 100-41960-340	Printing Publishing Advertisin	\$0.00	\$100.00	\$150.00	\$0.00
41960 Elections		\$0.00	\$3,050.00	\$2,281.84	\$0.00
42110 Police					
E 100-42110-103	PT Wages	\$56,160.00	\$50,000.00	\$47,752.02	\$100,000.00
E 100-42110-112	Clothing Allowance	\$500.00	\$500.00	\$974.42	\$1,000.00
E 100-42110-121	Employer PERA Contributions	\$10,000.00	\$10,750.00	\$8,374.85	\$17,700.00
E 100-42110-122	Employer FICA Contributions	\$0.00	\$0.00	\$20.30	\$3,500.00
E 100-42110-126	Employer Medicare	\$815.00	\$1,000.00	\$698.19	\$7,800.00
E 100-42110-151	Workers Comp Ins	\$4,800.00	\$5,500.00	\$3,750.56	\$4,200.00
E 100-42110-210	Operating Supplies & Postage	\$6,000.00	\$5,000.00	\$4,232.24	\$5,000.00
E 100-42110-211	Motor Fuel & Lubricants	\$2,000.00	\$2,000.00	\$491.23	\$2,500.00
E 100-42110-305	Other Contractual Services	\$3,000.00	\$7,500.00	\$11,055.77	\$12,000.00
E 100-42110-315	Travel Conference Schools Trng	\$1,000.00	\$1,000.00	\$571.05	\$1,500.00
E 100-42110-361	Insurance: General Liability	\$4,374.00	\$4,500.00	\$8,789.50	\$4,800.00
E 100-42110-381	Utilities	\$1,500.00	\$1,500.00	\$1,062.90	\$1,500.00
E 100-42110-401	Rep & Maint-Bldg	\$2,500.00	\$2,500.00	\$654.99	\$2,000.00
E 100-42110-404	Rep & Maint-Equipment	\$1,000.00	\$2,500.00	\$0.00	\$2,000.00
E 100-42110-445	Licenses & Taxes	\$25.00	\$25.00	\$46.06	\$50.00
E 100-42110-510	Equip & Improvements	\$8,000.00	\$5,000.00	\$11,224.79	\$5,000.00
E 100-42110-750	Transfer Out	\$0.00	\$0.00	\$0.00	\$0.00
42110 Police		\$101,674.00	\$99,275.00	\$99,698.87	\$170,550.00
42220 Fire Fighting					
E 100-42220-103	PT Wages	\$22,491.00	\$23,000.00	\$23,000.00	\$23,000.00
E 100-42220-122	Employer FICA Contributions	\$1,400.00	\$1,500.00	\$1,426.02	\$1,500.00
E 100-42220-124	State Cont for Fire Retirem	\$15,000.00	\$15,000.00	\$0.00	\$19,000.00
E 100-42220-125	City Contribution Fire Depart	\$2,000.00	\$2,000.00	\$0.00	\$2,000.00
E 100-42220-126	Employer Medicare	\$350.00	\$350.00	\$333.50	\$350.00
E 100-42220-151	Workers Comp Ins	\$2,950.00	\$3,000.00	\$2,236.13	\$2,750.00
E 100-42220-210	Operating Supplies & Postage	\$11,000.00	\$10,000.00	\$5,912.54	\$10,000.00
E 100-42220-211	Motor Fuel & Lubricants	\$3,000.00	\$1,500.00	\$1,554.52	\$1,750.00
E 100-42220-305	Other Contractual Services	\$3,000.00	\$2,500.00	\$2,574.83	\$3,000.00
E 100-42220-315	Travel Conference Schools Trng	\$4,000.00	\$4,000.00	\$2,744.93	\$4,000.00
E 100-42220-361	Insurance: General Liability	\$3,000.00	\$3,250.00	\$7,100.33	\$4,000.00
E 100-42220-381	Utilities	\$3,500.00	\$3,500.00	\$2,306.64	\$3,000.00
E 100-42220-401	Rep & Maint-Bldg	\$1,000.00	\$1,000.00	\$849.07	\$1,000.00
E 100-42220-404	Rep & Maint-Equipment	\$1,000.00	\$2,500.00	\$5,022.50	\$2,500.00
E 100-42220-445	Licenses & Taxes	\$25.00	\$25.00	\$284.19	\$250.00
E 100-42220-510	Equip & Improvements	\$5,000.00	\$5,000.00	\$13,397.73	\$5,000.00
E 100-42220-750	Transfer Out	\$0.00	\$0.00	\$0.00	\$0.00
42220 Fire Fighting		\$78,716.00	\$78,125.00	\$68,742.93	\$83,100.00

100 - Expenditure Budget—2025

42501 Civil Defense		2023 Budget	2024 Budget	2024 YTD	2025 Budget
E 100-42501-103	PT Wages	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00
E 100-42501-122	Employer FICA Contributions	\$125.00	\$125.00	\$124.00	\$125.00
E 100-42501-126	Employer Medicare	\$30.00	\$30.00	\$29.00	\$30.00
E 100-42501-151	Workers Comp Ins	\$20.00	\$40.00	\$12.16	\$40.00
E 100-42501-210	Operating Supplies & Postage	\$500.00	\$500.00	\$0.00	\$500.00
E 100-42501-361	Insurance: General Liability	\$225.00	\$250.00	\$483.00	\$300.00
E 100-42501-381	Utilities	\$750.00	\$750.00	\$792.00	\$1,000.00
E 100-42501-750	Transfer Out	\$0.00	\$0.00	\$0.00	\$0.00
42501 Civil Defense		\$3,650.00	\$3,695.00	\$3,440.16	\$3,995.00
43120 Street					
E 100-43120-101	FT Wages	\$41,800.00	\$43,000.00	\$46,145.31	\$45,500.00
E 100-43120-112	Clothing Allowance	\$700.00	\$700.00	\$526.92	\$700.00
E 100-43120-121	Employer PERA Contributions	\$2,750.00	\$2,800.00	\$3,272.46	\$3,250.00
E 100-43120-122	Employer FICA Contributions	\$2,600.00	\$2,750.00	\$2,825.43	\$2,900.00
E 100-43120-126	Employer Medicare	\$600.00	\$650.00	\$660.81	\$700.00
E 100-43120-130	Employer Paid Life Ins.	\$100.00	\$100.00	\$58.54	\$100.00
E 100-43120-131	Employer Paid Health Ins.	\$7,790.00	\$5,200.00	\$2,695.20	\$5,800.00
E 100-43120-151	Workers Comp Ins	\$2,185.00	\$3,250.00	\$1,577.89	\$2,000.00
E 100-43120-180	Health Savings Account	\$1,125.00	\$1,200.00	\$1,125.00	\$1,200.00
E 100-43120-210	Operating Supplies & Postage	\$15,000.00	\$17,500.00	\$8,719.73	\$15,000.00
E 100-43120-211	Motor Fuel & Lubricants	\$7,000.00	\$10,000.00	\$5,921.56	\$7,500.00
E 100-43120-305	Other Contractual Services	\$50,000.00	\$125,000.00	\$122,125.88	\$150,000.00
E 100-43120-315	Travel Conference Schools Trng	\$100.00	\$0.00	\$0.00	\$0.00
E 100-43120-361	Insurance: General Liability	\$2,100.00	\$2,500.00	\$5,522.75	\$3,000.00
E 100-43120-381	Utilities	\$4,500.00	\$4,500.00	\$1,170.90	\$3,500.00
E 100-43120-404	Rep & Maint-Equipment	\$5,000.00	\$5,000.00	\$2,880.65	\$5,000.00
E 100-43120-445	Licenses & Taxes	\$250.00	\$250.00	\$435.79	\$500.00
E 100-43120-510	Equip & Improvements	\$30,000.00	\$30,000.00	\$60,332.59	\$30,000.00
E 100-43120-750	Transfer Out	\$0.00	\$0.00	\$0.00	\$0.00
43120 Street		\$173,600.00	\$254,400.00	\$265,997.41	\$276,650.00
43160 Street Lighting					
E 100-43160-210	Operating Supplies & Postage	\$2,000.00	\$1,000.00	\$1,105.36	\$1,500.00
E 100-43160-381	Utilities	\$11,000.00	\$11,000.00	\$13,356.00	\$12,500.00
E 100-43160-510	Equip & Improvements	\$0.00	\$0.00	\$2,224.36	\$0.00
43160 Street Lighting		\$13,000.00	\$12,000.00	\$16,685.72	\$14,000.00
43210 Sanitation/Clean					
E 100-43210-305	Other Contractual Services	\$2,000.00	\$3,000.00	\$1,107.27	\$2,000.00
43210 Sanitation/Clean		\$2,000.00	\$3,000.00	\$1,107.27	\$2,000.00
44101 Clinic					
E 100-44101-210	Operating Supplies & Postage	\$750.00	\$500.00	\$91.28	\$250.00
E 100-44101-305	Other Contractual Services	\$250.00	\$0.00	\$0.00	\$0.00
E 100-44101-361	Insurance: General Liability	\$1,150.00	\$1,500.00	\$2,684.00	\$15,000.00
E 100-44101-401	Rep & Maint-Bldg	\$1,500.00	\$1,750.00	\$3,982.52	\$25,000.00
E 100-44101-445	Licenses & Taxes	\$3,400.00	\$3,400.00	\$2,772.36	\$3,000.00
E 100-44101-510	Equip & Improvements	\$1,000.00	\$1,000.00	\$3,063.88	\$2,500.00
E 100-44101-750	Transfer Out	\$0.00	\$0.00	\$0.00	\$0.00
44101 Clinic		\$8,050.00	\$8,150.00	\$12,594.04	\$45,750.00

100 - Expenditure Budget—2025

45124 Swimming Pool		2023 Budget	2024 Budget	2024 YTD	2025 Budget
E 100-45124-103	PT Wages	\$32,600.00	\$36,000.00	\$31,262.74	\$32,000.00
E 100-45124-122	Employer FICA Contributions	\$2,025.00	\$2,300.00	\$1,934.31	\$2,100.00
E 100-45124-126	Employer Medicare	\$500.00	\$525.00	\$452.37	\$500.00
E 100-45124-151	Workers Comp Ins	\$2,075.00	\$2,750.00	\$1,591.24	\$1,800.00
E 100-45124-210	Operating Supplies & Postage	\$13,000.00	\$6,500.00	\$9,618.56	\$6,500.00
E 100-45124-221	Rep & Maint/Supplies	\$0.00	\$2,000.00	\$201.04	\$1,000.00
E 100-45124-250	Merchandise for Resale	\$1,800.00	\$2,750.00	\$2,572.46	\$2,750.00
E 100-45124-305	Other Contractual Services	\$1,200.00	\$200.00	\$273.53	\$300.00
E 100-45124-315	Travel Conference Schools Trng	\$1,600.00	\$1,000.00	\$2,830.00	\$3,000.00
E 100-45124-340	Printing Publishing Advertisin	\$300.00	\$100.00	\$130.00	\$200.00
E 100-45124-361	Insurance: General Liability	\$5,500.00	\$3,250.00	\$6,229.00	\$3,200.00
E 100-45124-381	Utilities	\$15,000.00	\$14,000.00	\$22,330.42	\$22,000.00
E 100-45124-445	Licenses & Taxes	\$2,000.00	\$2,500.00	\$2,815.16	\$2,500.00
E 100-45124-510	Equip & Improvements	\$5,000.00	\$7,000.00	\$116.77	\$5,000.00
E 100-45124-750	Transfer Out	\$0.00	\$0.00	\$0.00	\$0.00
45124 Swimming Pool		\$82,600.00	\$80,875.00	\$82,357.60	\$82,850.00
45202 Parks					
E 100-45202-101	FT Wages	\$30,400.00	\$31,000.00	\$35,302.93	\$34,000.00
E 100-45202-121	Employer PERA Contributions	\$1,800.00	\$2,050.00	\$2,138.16	\$2,000.00
E 100-45202-122	Employer FICA Contributions	\$1,900.00	\$2,000.00	\$2,162.12	\$2,100.00
E 100-45202-126	Employer Medicare	\$450.00	\$500.00	\$505.54	\$500.00
E 100-45202-130	Employer Paid Life Ins.	\$50.00	\$50.00	\$39.04	\$50.00
E 100-45202-131	Employer Paid Health Ins.	\$5,450.00	\$3,500.00	\$2,021.41	\$2,250.00
E 100-45202-151	Workers Comp Ins	\$2,185.00	\$3,250.00	\$1,577.89	\$2,000.00
E 100-45202-180	Health Savings Account	\$750.00	\$750.00	\$750.00	\$750.00
E 100-45202-210	Operating Supplies & Postage	\$5,600.00	\$10,000.00	\$6,355.69	\$6,500.00
E 100-45202-211	Motor Fuel & Lubricants	\$3,000.00	\$3,000.00	\$862.37	\$2,000.00
E 100-45202-305	Other Contractual Services	\$1,000.00	\$1,500.00	\$3,332.53	\$15,000.00
E 100-45202-340	Printing Publishing Advertisin	\$100.00	\$0.00	\$0.00	\$0.00
E 100-45202-361	Insurance: General Liability	\$3,550.00	\$3,750.00	\$8,752.08	\$4,500.00
E 100-45202-381	Utilities	\$3,500.00	\$3,750.00	\$4,115.47	\$4,100.00
E 100-45202-445	Licenses & Taxes	\$1,200.00	\$1,000.00	\$1,813.94	\$2,000.00
E 100-45202-510	Equip & Improvements	\$5,000.00	\$41,000.00	\$50,593.88	\$7,500.00
E 100-45202-750	Transfer Out	\$0.00	\$0.00	\$0.00	\$0.00
45202 Parks		\$65,935.00	\$107,100.00	\$120,323.05	\$85,250.00
5300 Celebrations & Tourism					
E 100-45300-311	Other fees & Miscellaneous	\$2,500.00	\$2,000.00	\$3,824.34	\$3,000.00
45300 Celebrations & Tourism		\$2,500.00	\$2,000.00	\$3,824.34	\$3,000.00

100 - Expenditure Budget—2025

45400 Community Center		2023 Budget	2024 Budget	2024 YTD	2025 Budget
E 100-45400-103	PT Wages	\$11,250.00	\$14,300.00	\$5,364.59	\$7,500.00
E 100-45400-121	Employer PERA Contributions	\$850.00	\$950.00	\$359.26	\$500.00
E 100-45400-122	Employer FICA Contributions	\$700.00	\$900.00	\$329.59	\$500.00
E 100-45400-126	Employer Medicare	\$175.00	\$225.00	\$77.14	\$150.00
E 100-45400-130	Employer Paid Life Ins.	\$0.00	\$25.00	\$5.54	\$25.00
E 100-45400-131	Employer Paid Health Ins.	\$0.00	\$600.00	\$609.05	\$650.00
E 100-45400-151	Workers Comp Ins	\$250.00	\$350.00	\$272.53	\$350.00
E 100-45400-210	Operating Supplies & Postage	\$3,500.00	\$1,750.00	\$1,631.25	\$1,750.00
E 100-45400-305	Other Contractual Services	\$800.00	\$250.00	\$13.58	\$250.00
E 100-45400-361	Insurance: General Liability	\$1,500.00	\$2,750.00	\$4,419.50	\$3,000.00
E 100-45400-381	Utilities	\$2,000.00	\$2,500.00	\$2,472.26	\$2,500.00
E 100-45400-401	Rep & Maint-Bldg	\$1,000.00	\$500.00	\$296.25	\$750.00
E 100-45400-445	Licenses & Taxes	\$400.00	\$250.00	\$202.26	\$250.00
E 100-45400-510	Equip & Improvements	\$1,000.00	\$0.00	\$0.00	\$500.00
E 100-45400-750	Transfer Out	\$0.00	\$0.00	\$0.00	\$0.00
45400 Community Center		\$23,425.00	\$25,350.00	\$16,052.80	\$18,675.00
46102 Shade Tree/Compost					
E 100-46102-103	PT Wages	\$3,725.00	\$5,000.00	\$0.00	\$0.00
E 100-46102-122	Employer FICA Contributions	\$250.00	\$310.00	\$0.00	\$0.00
E 100-46102-126	Employer Medicare	\$50.00	\$75.00	\$0.00	\$0.00
E 100-46102-210	Operating Supplies & Postage	\$500.00	\$500.00	\$339.93	\$500.00
E 100-46102-305	Other Contractual Services	\$25,000.00	\$20,000.00	\$18,000.00	\$20,000.00
E 100-46102-510	Equip & Improvements	\$0.00	\$0.00	\$0.00	\$0.00
46102 Shade Tree/Compost		\$29,525.00	\$25,885.00	\$18,339.93	\$20,500.00
49201 Unallocated					
E 100-49201-311	Other fees & Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00
E 100-49201-340	Printing Publishing Advertisin	\$0.00	\$0.00	\$0.00	\$0.00
E 100-49201-361	Insurance: General Liability	\$11,700.00	\$11,250.00	\$20,051.00	\$9,000.00
E 100-49201-445	Licenses & Taxes	\$350.00	\$1,000.00	\$4,250.22	\$5,000.00
E 100-49201-810	Refunds and Reimbursements	\$0.00	\$0.00	\$0.00	\$0.00
49201 Unallocated		\$12,050.00	\$12,250.00	\$24,301.22	\$14,000.00
49301 Other Financial Use					
E 100-49301-720	Interfund Transfers	\$35,000.00	\$35,000.00	\$174,000.00	\$35,000.00
49301 Other Financial Use		\$35,000.00	\$35,000.00	\$174,000.00	\$35,000.00

201 - Ambulance Revenue & Expense 2025

201 - Ambulance Revenue		2023 Budget	2024 Budget	2024 YTD	2025 Budget
R 201-34208	Ambulance Contracts	\$28,935	\$31,000	\$34,300	\$31,000
R 201-36240	Refunds & Reimbursements	\$-	\$2,500	\$159	\$-
R 201-39201	Transfer From Governmenta Fund	\$12,000	\$12,000	\$24,000	\$-
R 201-34205	Ambulance Revenues	\$66,000	\$66,000	\$145,009	\$66,000
R 201-36210	Bank Interest	\$20	\$150	\$181	\$20
R 201-36230	Donations/Contributions	\$10,000	\$10,000	\$2,900	\$10,000
201 Ambulance		\$116,955	\$121,650	\$206,549	\$107,020

42153 Ambulance Expenses		2023 Budget	2024 Budget	2024 YTD	2025 Budget
E 201-42153-103	PT Wages	\$53,000.00	\$53,000.00	\$52,999.99	\$55,000.00
E 201-42153-122	Employer FICA Contributions	\$3,430.00	\$3,500.00	\$3,286.00	\$3,500.00
E 201-42153-126	Employer Medicare	\$800.00	\$800.00	\$768.51	\$800.00
E 201-42153-151	Workers Comp Ins	\$5,050.00	\$6,500.00	\$3,829.74	\$4,500.00
E 201-42153-210	Operating Supplies & Postage	\$8,000.00	\$8,000.00	\$10,517.66	\$8,000.00
E 201-42153-211	Motor Fuel & Lubricants	\$3,000.00	\$2,500.00	\$1,710.18	\$2,000.00
E 201-42153-305	Other Contractual Services	\$12,500.00	\$12,500.00	\$17,920.58	\$13,000.00
E 201-42153-315	Travel Conference Schools Trng	\$4,000.00	\$6,000.00	\$1,970.00	\$6,000.00
E 201-42153-361	Insurance: General Liability	\$1,200.00	\$1,400.00	\$2,927.50	\$1,500.00
E 201-42153-381	Utilities	\$1,750.00	\$1,750.00	\$1,052.18	\$1,500.00
E 201-42153-401	Rep & Maint-Bldg	\$2,500.00	\$2,500.00	\$0.00	\$2,000.00
E 201-42153-404	Rep & Maint-Equipment	\$0.00	\$3,000.00	\$312.50	\$2,000.00
E 201-42153-445	Licenses & Taxes	\$440.00	\$550.00	\$1,113.96	\$500.00
E 201-42153-510	Equip & Improvements	\$0.00	\$2,000.00	\$0.00	\$2,000.00
E 201-42153-720	Interfund Transfers	\$0.00	\$0.00	\$0.00	\$0.00
E 201-42153-750	Transfer Out	\$0.00	\$0.00	\$0.00	\$0.00
E 201-42153-800	Purchase of Investment	\$0.00	\$0.00	\$0.00	\$0.00
E 201-42153-810	Refunds and Reimbursements	\$0.00	\$0.00	\$0.00	\$0.00
42153 Ambulance		\$95,670.00	\$104,000.00	\$98,408.80	\$102,300.00

207 - EDA Revenue & Expense - 2025

207 EDA	Revenue	2023 Budget	2024 Budget	2024 YTD	2025 Budget
R 207-34102	EDA Land Rent	\$12,590.00	\$12,590.00	\$12,417.90	\$12,500.00
R 207-36210	Bank Interest	\$250.00	\$400.00	\$3,729.18	\$1,500.00
R 207-36241	Temporary Loans Repaid Princip	\$4,463.00	\$4,575.00	\$5,793.60	\$4,700.00
R 207-36242	Temporary Loans Repaid Interes	\$1,330.00	\$1,190.00	\$0.00	\$1,000.00
R 207-39201	Transfer From Governmenta Fund	\$40,000.00	\$40,000.00	\$80,000.00	\$41,000.00
R 207-39990	Sale of Investments	\$0.00	\$0.00	\$32,845.28	\$0.00
207 EDA		\$58,633.00	\$58,755.00	\$134,785.96	\$60,700.00

46501 EDA Expenses		2023 Budget	2024 Budget	2024 YTD	2025 Budget
E 207-46501-103	PT Wages	\$11,274.00	\$12,200.00	\$14,179.93	\$12,800.00
E 207-46501-121	Employer PERA Contributions	\$733.00	\$800.00	\$897.83	\$850.00
E 207-46501-122	Employer FICA Contributions	\$699.00	\$760.00	\$863.73	\$800.00
E 207-46501-126	Employer Medicare	\$164.00	\$180.00	\$202.31	\$190.00
E 207-46501-130	Employer Paid Life Ins.	\$31.00	\$125.00	\$94.27	\$150.00
E 207-46501-131	Employer Paid Health Ins.	\$2,945.00	\$2,200.00	\$0.00	\$2,500.00
E 207-46501-151	Workers Comp Ins	\$310.00	\$450.00	\$228.37	\$300.00
E 207-46501-180	Health Savings Account	\$300.00	\$300.00	\$300.00	\$300.00
E 207-46501-201	Office Supplies	\$0.00	\$0.00	\$0.00	\$1,300.00
E 207-46501-210	Operating Supplies & Postage	\$1,300.00	\$1,300.00	\$1,216.00	\$1,000.00
E 207-46501-305	Other Contractual Services	\$1,000.00	\$1,000.00	\$16,738.59	\$1,500.00
E 207-46501-315	Travel Conference Schools Trng	\$750.00	\$500.00	\$571.71	\$1,000.00
E 207-46501-340	Printing Publishing Advertisin	\$500.00	\$250.00	\$0.00	\$13,000.00
E 207-46501-445	Licenses & Taxes	\$9,000.00	\$12,000.00	\$11,829.96	\$0.00
E 207-46501-750	Transfer Out	\$0.00	\$0.00	\$0.00	\$0.00
E 207-46501-800	Purchase of Investment	\$0.00	\$0.00	\$32,845.28	\$0.00
E 207-46501-810	Refunds and Reimbursements	\$0.00	\$0.00	\$0.00	\$0.00
E 207-46501-811	Temporary Loans	\$25,000.00	\$25,000.00	\$0.00	\$25,000.00
46501 Economic Development		\$54,006.00	\$57,065.00	\$79,967.98	\$60,690.00

211 - Library Revenue & Expense - 2025

211 Library Revenue		2023 Budget	2024 Budget	2024 YTD	2025 Budget
R 211-31001	General Property Taxes	\$68,000	\$65,000	\$65,000	\$65,000
R 211-36240	Refunds & Reimbursements	\$-	\$-	\$1,421	\$2,000
R 211-36230	Donations/Contributions	\$2,000	\$3,000	\$5,184	\$3,000
R 211-36210	Bank Interest	\$10	\$20	\$37	\$600
R 211-35103	Library Fines	\$200	\$100	\$247	\$150
R 211-34760	Library Use Fees (Not Fines)	\$500	\$300	\$338	\$300
R 211-32280	Cash Long/Short	\$-	\$-	\$-	\$-
R 211-33620	Other County Grants and Aids	\$15,000	\$14,000	\$7,884	\$14,000
211 Library		\$85,710	\$82,420	\$80,111	\$85,050

45501 Library Expenses		2023 Budget	2024 Budget	2024 YTD	2025 Budget
E 211-45501-101	FT Wages	\$43,564.00	\$43,500.00	\$43,112.19	\$44,250.00
E 211-45501-103	PT Wages	\$5,500.00	\$3,500.00	\$2,750.07	\$3,500.00
E 211-45501-121	Employer PERA Contributions	\$3,146.00	\$3,575.00	\$3,233.58	\$3,200.00
E 211-45501-122	Employer FICA Contributions	\$3,342.00	\$3,650.00	\$2,817.04	\$3,000.00
E 211-45501-126	Employer Medicare	\$782.00	\$850.00	\$658.81	\$850.00
E 211-45501-130	Employer Paid Life Ins.	\$55.00	\$65.00	\$49.66	\$65.00
E 211-45501-131	Employer Paid Health Ins.	\$5,635.00	\$6,100.00	\$5,481.19	\$5,800.00
E 211-45501-151	Workers Comp Ins	\$300.00	\$450.00	\$242.86	\$300.00
E 211-45501-180	Health Savings Account	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00
E 211-45501-210	Operating Supplies & Postage	\$3,500.00	\$3,700.00	\$3,715.60	\$3,500.00
E 211-45501-214	Library Books	\$5,000.00	\$5,000.00	\$4,928.89	\$4,000.00
E 211-45501-215	Periodicals	\$600.00	\$800.00	\$473.62	\$500.00
E 211-45501-216	DVD and Multimedia	\$1,400.00	\$1,600.00	\$1,234.97	\$1,000.00
E 211-45501-305	Other Contractual Services	\$5,100.00	\$5,100.00	\$6,158.59	\$6,200.00
E 211-45501-310	Reading Programs Fees	\$500.00	\$600.00	\$911.16	\$500.00
E 211-45501-315	Travel Conference Schools Trng	\$0.00	\$0.00	\$0.00	\$250.00
E 211-45501-340	Printing Publishing Advertisin	\$10.00	\$100.00	\$0.00	\$35.00
E 211-45501-361	Insurance: General Liability	\$2,400.00	\$1,325.00	\$4,419.50	\$2,800.00
E 211-45501-381	Utilities	\$2,800.00	\$2,000.00	\$2,472.16	\$2,500.00
E 211-45501-445	Licenses & Taxes	\$300.00	\$300.00	\$57.29	\$300.00
E 211-45501-510	Equip & Improvements	\$0.00	\$0.00	\$0.00	\$0.00
E 211-45501-750	Transfer Out	\$0.00	\$1,000.00	\$0.00	\$1,000.00
45501 Library		\$85,434.00	\$84,715.00	\$84,217.18	\$85,050.00

308 - Bond 2019B Revenue & Expense - 2025

308 2019B GO Refunding Bond Revenue		2023 Budget	2024 Budget	2024 YTD	2025 Budget
R 308-39202	Transfer From Enterprise Fund	\$100,000	\$100,000	\$200,000	\$7,600
R 308-31001	General Property Taxes	\$16,395	\$16,000	\$17,683	\$20,000
R 308-31951	Principal on Spec Assess	\$5,000	\$4,800	\$1,719	\$-
R 308-31952	Penalty & Int Spec Assess	\$-	\$150	\$626	\$110,000
R 308-39990	Sale of Investments	\$-	\$-	\$-	\$-
R 308-36210	Bank Interest	\$15	\$50	\$69	\$7,800
308 2019B GO Refunding Bond		\$121,410	\$121,000	\$220,096	\$145,400

308 2019B GO Refunding Bond

Expenses	2023 Budget	2024 Budget	2024 YTD	2025 Budget
E 308-47001-305 Other Contractual Services	\$0.00	\$0.00	\$0.00	\$0.00
E 308-47001-340 Printing Publishing Advertisin	\$0.00	\$0.00	\$0.00	\$0.00
E 308-47001-601 Debt: Bond Principal	\$112,000.00	\$111,000.00	\$0.00	\$120,000.00
E 308-47001-611 Debt: Bond Interest	\$10,115.00	\$7,900.00	\$3,937.50	\$5,400.00
E 308-47001-620 Debt: Fiscal Agent Fees	\$0.00	\$0.00	\$0.00	\$0.00
E 308-47001-800 Purchase of Investment	\$0.00	\$0.00	\$0.00	\$0.00
308 2019B GO Refunding Bond	\$122,115.00	\$118,900.00	\$3,937.50	\$125,400.00

309 - Bond 2021A Revenue & Expense - 2025

		2023	2024	2024	2025
309 2021A Refunding Bond-was 2013B - Revenue		Budget	Budget	YTD	Budget
R 309-31001	General Property Taxes	\$93,880	\$90,000	\$88,984	\$90,000
R 309-31951	Principal on Spec Assess	\$500	\$325	\$14,112	\$17,000
R 309-31952	Penalty & Int Spec Assess	\$650	\$325	\$785	\$500
R 309-36210	Bank Interest	\$500	\$3,000	\$9,165	\$5,000
R 309-39301	Bond Proceeds	\$-	\$-	\$-	\$-
R 309-39320	Premiums on bonds sold	\$-	\$-	\$-	\$-
R 309-39990	Sale of Investments	\$-	\$-	\$-	\$-
309 2021A Refunding Bond-was 2013B		\$95,530	\$93,650	\$113,046	\$112,500

309 2021A Refunding Bond-was 2013B—Expenses		2023 Budget	2024 Budget	2024 YTD	2025 Budget
E 309-47001-305	Other Contractual Services	\$435.00	\$1,000.00	\$1,045.00	\$1,100.00
E 309-47001-340	Printing Publishing Advertising	\$0.00	\$0.00	\$0.00	\$0.00
E 309-47001-601	Debt: Bond Principal	\$85,000.00	\$85,000.00	\$150,000.00	\$150,000.00
E 309-47001-611	Debt: Bond Interest	\$6,960.00	\$3,055.00	\$27,020.00	\$24,100.00
E 309-47001-620	Debt: Fiscal Agent Fees	\$495.00	\$495.00	\$0.00	\$0.00
E 309-47001-800	Purchase of Investment	\$0.00	\$0.00	\$0.00	\$0.00
309 2021A Refunding Bond-was 2013B		\$92,890.00	\$89,550.00	\$178,065.00	\$175,200.00

310 - Bond 2019A Revenue & Expense - 2025

310 2019A GO Imp - Revenue		2023 Budget	2024 Budget	2024 YTD	2025 Budget
R 310-36210	Bank Interest	\$10	\$1,500	\$19,029	\$10,000
R 310-31001	General Property Taxes	\$270,000	\$270,000	\$266,850	\$270,000
R 310-31951	Principal on Spec Assess	\$60,000	\$60,000	\$29,683	\$6,000
R 310-31952	Penalty & Int Spec Assess	\$2,000	\$1,000	\$32,113	\$30,000
310 2019A GO Imp		\$332,010	\$332,500	\$347,675	\$316,000

310 2019A GO Imp - Expenses		2023 Budget	2024 Budget	2024 YTD	2025 Budget
E 310-47001-305	Other Contractual Services	\$3,000.00	\$0.00	\$495.00	\$1,000.00
E 310-47001-510	Equip & Improvements	\$0.00	\$0.00	\$0.00	\$0.00
E 310-47001-601	Debt: Bond Principal	\$191,500.00	\$205,000.00	\$205,000.00	\$210,000.00
E 310-47001-611	Debt: Bond Interest	\$132,013.00	\$132,000.00	\$131,837.50	\$125,612.50
E 310-47001-620	Debt: Fiscal Agent Fees	\$495.00	\$495.00	\$0.00	\$0.00
E 310-47001-800	Purchase of Investment	\$0.00	\$0.00	\$0.00	\$0.00
E 310-47001-810	Refunds and Reimbursements	\$0.00	\$0.00	\$0.00	\$0.00
310 2019A GO Imp		\$327,008.00	\$337,495.00	\$337,332.50	\$336,612.50

400 - CIP/Permanent Improvement Revenue & Expense - 2025

400 CIP/Perm Imp Fund (Gen) - Revenue	2023 Budget	2024 Budget	2024 YTD	2025 Budget
R 400-36210 Bank Interest	\$1,500	\$7,000	\$16,918	\$10,000
R 400-39203 Transfer In	\$70,000	\$70,000	\$70,000	\$70,000
400 CIP/Perm Imp Fund (Gen)	\$71,500	\$77,000	\$86,918	\$80,000

49100 Capital/Permanent Improvement Expenses	2023 Budget	2024 Budget	2024 YTD	2025 Budget
E 400-49100-510 Equip & Improvements	\$0.00	\$0.00	\$0.00	\$0.00
E 400-49100-750 Transfer Out	\$0.00	\$0.00	\$0.00	\$0.00
E 400-49100-800 Purchase of Investment	\$70,000.00	\$70,000.00	\$0.00	\$70,000.00
49100 Capital/Permanent Improvement	\$70,000.00	\$70,000.00	\$0.00	\$70,000.00

401 - Enterprise CIP/Permanent Improvement Revenue

401 CIP/Perm Imp Enterprise Res—Revenues	2023 Budget	2024 Budget	2024 YTD	2025 Budget
R 401-36210 Bank Interest	\$1,200	\$4,500	\$11,455	\$7,000
R 401-39203 Transfer In	\$55,000	\$55,000	\$55,000	\$60,000
401 CIP/Perm Imp Enterprise Res	\$56,200	\$59,500	\$66,455	\$67,000

601 - Water Enterprise Revenue & Expense - 2025

601 Water		2023	2024	2024	2025
Revenues		Budget	Budget	YTD	Budget
R 601-37101	Water	\$205,000	\$205,000	\$199,436	\$225,000
R 601-39700	Capital Contributions	\$-	\$-	\$-	\$-
R 601-39201	Transfer From Governmenta Fund	\$-	\$-	\$-	\$-
R 601-39999	Prior Period Adjustment	\$-	\$-	\$-	\$-
R 601-37150	Connection Fees	\$500	\$500	\$1,319	\$1,000
R 601-36210	Bank Interest	\$25	\$150	\$251	\$2,000
R 601-33439	PERA Pension Revenue	\$-	\$-	\$-	\$-
R 601-33101	Federal Grants and Aids	\$-	\$-	\$-	\$-
R 601-31952	Penalty & Int Spec Assess	\$700	\$500	\$15	\$150
R 601-31951	Principal on Spec Assess	\$15,000	\$10,000	\$176	\$11,000
R 601-36240	Refunds & Reimbursements	\$-	\$205,000	\$-	\$-
R 601-37160	Penalties and Interest-water b	\$3,500	\$3,000	\$4,727	\$2,500
601 Water		\$224,725	\$424,150	\$205,924	\$241,650
601 Water - 47001 DEBT SERVICE		2023 Budget	2024 Budget	2024 YTD	2025 Budget
E 601-47001-305	Other Contractual Services	\$0.00	\$500.00	\$395.00	\$500.00
E 601-47001-340	Printing Publishing Advertisin	\$0.00	\$0.00	\$0.00	\$0.00
E 601-47001-601	Debt: Bond Principal	\$25,800.00	\$26,000.00	\$19,000.00	\$20,000.00
E 601-47001-611	Debt: Bond Interest	\$2,400.00	\$4,000.00	\$3,064.50	\$3,500.00
601 Water - 47001 DEBT SERVICE		\$28,200.00	\$30,500.00	\$22,459.50	\$24,000.00
49400 Water - Expenses		2023 Budget	2024 Budget	2024 YTD	2025 Budget
E 601-49400-101	FT Wages	\$39,813.00	\$35,000.00	\$35,504.09	\$37,000.00
E 601-49400-121	Employer PERA Contributions	\$2,588.00	\$2,300.00	\$2,486.78	\$2,500.00
E 601-49400-122	Employer FICA Contributions	\$2,469.00	\$2,200.00	\$2,179.53	\$2,300.00
E 601-49400-126	Employer Medicare	\$578.00	\$525.00	\$509.66	\$600.00
E 601-49400-129	Pension Expense	\$0.00	\$0.00	\$0.00	\$0.00
E 601-49400-130	Employer Paid Life Ins.	\$92.00	\$100.00	\$58.80	\$100.00
E 601-49400-131	Employer Paid Health Ins.	\$6,233.00	\$4,300.00	\$1,347.61	\$4,100.00
E 601-49400-151	Workers Comp Ins	\$2,185.00	\$3,500.00	\$1,577.89	\$4,000.00
E 601-49400-180	Health Savings Account	\$1,125.00	\$850.00	\$750.00	\$850.00
E 601-49400-210	Operating Supplies & Postage	\$14,000.00	\$15,000.00	\$17,924.09	\$15,000.00
E 601-49400-211	Motor Fuel & Lubricants	\$1,200.00	\$1,000.00	\$414.50	\$1,000.00
E 601-49400-305	Other Contractual Services	\$8,350.00	\$10,000.00	\$4,283.20	\$10,000.00
E 601-49400-315	Travel Conference Schools Trng	\$750.00	\$2,000.00	\$2,217.58	\$4,000.00
E 601-49400-340	Printing Publishing Advertisin	\$800.00	\$800.00	\$0.00	\$800.00
E 601-49400-361	Insurance: General Liability	\$3,703.00	\$6,750.00	\$13,452.09	\$7,500.00
E 601-49400-381	Utilities	\$16,000.00	\$15,000.00	\$17,364.49	\$16,000.00
E 601-49400-404	Rep & Maint-Equipment	\$3,000.00	\$3,000.00	\$5,491.61	\$4,000.00
E 601-49400-420	Depreciation	\$0.00	\$1,500.00	\$0.00	\$1,500.00
E 601-49400-445	Licenses & Taxes	\$525.00	\$1,500.00	\$654.14	\$1,500.00
E 601-49400-500	Capital Outlay	\$0.00	\$25,000.00	\$0.00	\$0.00
E 601-49400-510	Equip & Improvements	\$25,000.00	\$25,000.00	\$80,356.27	\$25,000.00
E 601-49400-720	Interfund Transfers	\$20,000.00	\$20,000.00	\$40,000.00	\$20,000.00
E 601-49400-750	Transfer Out	\$40,000.00	\$40,000.00	\$40,000.00	\$40,000.00
E 601-49400-800	Purchase of Investment	\$0.00	\$0.00	\$0.00	\$0.00
E 601-49400-810	Refunds and Reimbursements	\$0.00	\$0.00	\$9.57	\$0.00
49400 Water		\$188,411.00	\$215,325.00	\$266,581.90	\$197,750.00

602 - Sewer Enterprise Revenue & Expense - 2025

602 Sewer Revenues		2023 Budget	2024 Budget	2024 YTD	2025 Budget
R 602-31952	Penalty & Int Spec Assess	\$-	\$-	\$-	\$-
R 602-39700	Capital Contributions	\$-	\$-	\$-	\$-
R 602-37201	Sewer	\$193,000	\$193,000	\$193,676	\$205,000
R 602-37160	Penalties and Interest-water b	\$3,200	\$3,000	\$3,974	\$2,750
R 602-37150	Connection Fees	\$-	\$-	\$1,000	\$-
R 602-33439	PERA Pension Revenue	\$-	\$-	\$-	\$-
R 602-39999	Prior Period Adjustment	\$-	\$-	\$-	\$-
R 602-31951	Principal on Spec Assess	\$-	\$-	\$-	\$-
R 602-36210	Bank Interest	\$20	\$100	\$367	\$150
602 Sewer		\$196,220	\$196,100	\$199,017	\$207,900

602 Sewer - 47001 DEBT SERVICE		2023 Budget	2024 Budget	2024 YTD	2025 Budget
E 602-47001-601	Debt: Bond Principal	\$65,000.00	\$65,000.00	\$0.00	\$65,000.00
E 602-47001-611	Debt: Bond Interest	\$12,455.00	\$15,000.00	\$0.00	\$15,000.00
E 602-47001-620	Debt: Fiscal Agent Fees	\$0.00	\$0.00	\$0.00	\$0.00
47001 DEBT SERVICE		\$77,455.00	\$80,000.00	\$0.00	\$80,000.00

602 - 49450 Sewer Expenses		2023 Budget	2024 Budget	2024 YTD	2025 Budget
E 602-49450-101	FT Wages	\$29,157.00	\$23,500.00	\$26,766.08	\$25,000.00
E 602-49450-121	Employer PERA Contributions	\$1,896.00	\$1,550.00	\$1,858.15	\$1,700.00
E 602-49450-122	Employer FICA Contributions	\$1,808.00	\$1,500.00	\$1,646.73	\$1,600.00
E 602-49450-126	Employer Medicare	\$423.00	\$350.00	\$384.99	\$400.00
E 602-49450-129	Pension Expense	\$0.00	\$0.00	\$0.00	\$0.00
E 602-49450-130	Employer Paid Life Ins.	\$71.00	\$75.00	\$46.86	\$75.00
E 602-49450-131	Employer Paid Health Ins.	\$4,831.00	\$21,000.00	\$673.78	\$2,300.00
E 602-49450-151	Workers Comp Ins	\$2,185.00	\$3,600.00	\$1,577.89	\$4,000.00
E 602-49450-180	Health Savings Account	\$825.00	\$525.00	\$525.00	\$525.00
E 602-49450-210	Operating Supplies & Postage	\$12,500.00	\$15,000.00	\$16,530.83	\$15,000.00
E 602-49450-211	Motor Fuel & Lubricants	\$1,000.00	\$1,000.00	\$376.56	\$1,000.00
E 602-49450-305	Other Contractual Services	\$9,800.00	\$10,000.00	\$2,924.06	\$10,000.00
E 602-49450-315	Travel Conference Schools Trng	\$750.00	\$15,000.00	\$8.51	\$10,000.00
E 602-49450-321	Communications:Phone	\$0.00	\$0.00	\$0.00	\$0.00
E 602-49450-340	Printing Publishing Advertisin	\$100.00	\$100.00	\$0.00	\$0.00
E 602-49450-361	Insurance: General Liability	\$4,883.00	\$5,500.00	\$12,385.75	\$7,250.00
E 602-49450-381	Utilities	\$1,442.00	\$1,500.00	\$1,625.82	\$1,750.00
E 602-49450-404	Rep & Maint-Equipment	\$2,500.00	\$2,500.00	\$14,848.09	\$2,500.00
E 602-49450-420	Depreciation	\$0.00	\$0.00	\$0.00	\$0.00
E 602-49450-445	Licenses & Taxes	\$125.00	\$1,500.00	\$10.14	\$1,500.00
E 602-49450-510	Equip & Improvements	\$0.00	\$3,750.00	\$2,750.00	\$4,000.00
E 602-49450-620	Debt: Fiscal Agent Fees	\$0.00	\$0.00	\$0.00	\$0.00
E 602-49450-720	Interfund Transfers	\$20,000.00	\$20,000.00	\$40,000.00	\$20,000.00
E 602-49450-750	Transfer Out	\$7,000.00	\$10,000.00	\$7,000.00	\$10,000.00
E 602-49450-800	Purchase of Investment	\$0.00	\$0.00	\$0.00	\$0.00
E 602-49450-810	Refunds and Reimbursements	\$0.00	\$0.00	\$9.90	\$0.00
49450 Sewer		\$101,296.00	\$137,950.00	\$131,949.14	\$118,600.00

603 - Garbage Enterprise Revenue & Expense - 2025

603 Garbage Collection—Revenue		2023 Budget	2024 Budget	2024 YTD	2025 Budget
R 603-39999	Prior Period Adjustment	\$-	\$-	\$-	\$-
R 603-37301	Garbage	\$21,000	\$21,000	\$21,140	\$24,000
R 603-37160	Penalties and Interest-water b	\$750	\$750	\$598	\$500
R 603-33439	PERA Pension Revenue	\$-	\$-	\$-	\$-
R 603-36210	Bank Interest	\$10	\$40	\$77	\$50
603 Garbage Collection		\$21,760	\$21,790	\$21,815	\$24,550

603 Garbage Collection - Expenses		2023 Budget	2024 Budget	2024 YTD	2025 Budget
E 603-49500-101	FT Wages	\$2,273.00	\$1,100.00	\$3,289.64	\$2,000.00
E 603-49500-121	Employer PERA Contributions	\$148.00	\$75.00	\$246.57	\$200.00
E 603-49500-122	Employer FICA Contributions	\$141.00	\$75.00	\$203.85	\$200.00
E 603-49500-126	Employer Medicare	\$33.00	\$20.00	\$47.53	\$50.00
E 603-49500-129	Pension Expense	\$0.00	\$0.00	\$0.00	\$0.00
E 603-49500-130	Employer Paid Life Ins.	\$7.00	\$5.00	\$0.00	\$0.00
E 603-49500-131	Employer Paid Health Ins.	\$430.00	\$0.00	\$0.00	\$0.00
E 603-49500-180	Health Savings Account	\$75.00	\$0.00	\$0.00	\$2,500.00
E 603-49500-210	Operating Supplies & Postage	\$2,350.00	\$2,000.00	\$2,054.23	\$15,000.00
E 603-49500-305	Other Contractual Services	\$14,000.00	\$15,000.00	\$14,070.47	\$250.00
E 603-49500-340	Printing Publishing Advertisin	\$250.00	\$250.00	\$0.00	\$0.00
E 603-49500-445	Licenses & Taxes	\$112.00	\$200.00	-\$378.99	\$0.00
E 603-49500-800	Purchase of Investment	\$0.00	\$0.00	\$0.00	\$0.00
E 603-49500-810	Refunds and Reimbursements	\$0.00	\$0.00	\$1.83	\$0.00
49500 Refuse		\$19,819.00	\$18,725.00	\$19,535.13	\$20,200.00

617 - Storm Sewer Enterprise Revenue & Expense - 2025

617 Storm Sewer - 47001 DEBT SERVICE		2023 Budget	2024 Budget	2024 YTD	2025 Budget
E 617-47001-611	Debt: Bond Interest	\$0.00	\$0.00	\$0.00	\$0.00
617 Storm Sewer - 47001 DEBT SERVICE		\$0.00	\$0.00	\$0.00	\$0.00

617 Storm Sewer—Revenues		2023 Budget	2024 Budget	2024 YTD	2025 Budget
E 617-49710-210	Operating Supplies & Postage	\$3,900.00	\$3,000.00	\$1,176.70	\$3,000.00
E 617-49710-305	Other Contractual Services	\$3,300.00	\$5,000.00	\$283.40	\$5,000.00
E 617-49710-340	Printing Publishing Advertisin	\$500.00	\$0.00	\$0.00	\$0.00
E 617-49710-420	Depreciation	\$0.00	\$0.00	\$0.00	\$0.00
E 617-49710-445	Licenses & Taxes	\$50.00	\$0.00	\$16.88	\$0.00
E 617-49710-720	Interfund Transfers	\$60,000.00	\$60,000.00	\$120,000.00	\$60,000.00
E 617-49710-750	Transfer Out	\$8,000.00	\$10,000.00	\$8,000.00	\$10,000.00
E 617-49710-800	Purchase of Investment	\$0.00	\$0.00	\$0.00	\$0.00
E 617-49710-810	Refunds and Reimbursements	\$0.00	\$0.00	\$4.95	\$0.00
49710 Storm Sewer		\$75,750.00	\$78,000.00	\$129,481.93	\$78,000.00

617 Storm Sewer - Expenses		2023 Budget	2024 Budget	2024 YTD	2025 Budget
R 617-36210	Bank Interest	\$10	\$50	\$171	\$75
R 617-37160	Penalties and Interest-water b	\$1,600	\$1,600	\$1,750	\$1,200
R 617-38001	Storm Sewer	\$82,000	\$82,000	\$88,065	\$95,000
R 617-39700	Capital Contributions	\$-	\$-	\$-	\$-
617 Storm Sewer		\$83,610	\$83,650	\$89,986	\$96,275

2025 - Pay Schedule

CITY OF LAMBERTON PAY STRUCTURE

2025 5% COLA

GRADE	BASE PAY										Start Annually if Full Time	
	START	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7	STEP 8	STEP 9		STEP 10
1	11.76	12.15	12.55	12.97	13.39	13.84	14.29	14.76	15.25	15.75	16.27	\$ 24,465
2	13.10	13.53	13.98	14.44	14.92	15.41	15.92	16.44	16.99	17.55	18.13	\$ 27,249
3	13.85	14.31	14.78	15.27	15.77	16.29	16.83	17.39	17.96	18.55	19.17	\$ 28,815
4	19.03	19.66	20.31	20.98	21.67	22.39	23.13	23.89	24.68	25.49	26.33	\$ 39,590
5	20.36	21.03	21.72	22.44	23.18	23.95	24.74	25.55	26.40	27.27	28.17	\$ 42,346
6	21.08	21.78	22.50	23.24	24.01	24.80	25.62	26.46	27.33	28.24	29.17	\$ 43,850
7	23.19	23.96	24.75	25.56	26.41	27.28	28.18	29.11	30.07	31.06	32.08	\$ 48,235
8	27.10	28.00	28.92	29.88	30.86	31.88	32.93	34.02	35.14	36.30	37.50	\$ 56,378
9	28.31	29.24	30.21	31.21	32.24	33.30	34.40	35.53	36.71	37.92	39.17	\$ 58,884

	START	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5
WSI	13.17	13.49	13.79	14.10	14.41	14.71
LFG	12.26	12.57	12.87	13.18	13.49	13.79

An annual salary is paid for the following positions for conducting such volunteer duties. Does not include COLA.

Fire Chief	\$ 1,500
Fire Training Officer	\$ 500
Fire Secretary	\$ 500
Civil Defense Director	\$ 2,000

GRADE 1	LIBRARY TECHNICIAN, COMPOST SITE WORKER	125
GRADE 2	CUSTODIAN	134
GRADE 3	SWIMMING POOL ASST MANAGER	140
GRADE 4	MAINTENANCE WORKER I, SWIMMING POOL MANAGER, CSO	153
GRADE 5	EDA COORDINATOR, MAINT WORKER II, POLICE OFFICER, ASSISTANT CLERK	163
GRADE 6	MAINTENANCE WORKER III	176
GRADE 7	LIBRARIAN	282
GRADE 8	POLICE CHIEF (FLSA EXEMPT), MAINTENANCE SUPERVISOR (FLSA EXEMPT)	312
GRADE 9	CITY CLERK/TREASURER/ADMINISTRATOR/EDA DIRECTOR (FLSA EXEMPT)	358

Mayor	\$ 2,500	Annual
Council	\$ 1,500	Annual
Special Mtgs	\$40/meeting	Each

Ambulance Officers given prior authority of not being council approved.

****POINTS MATCHED WITH STATE JOB MATCH PAY EQUITY SYSTEM (2017)**

****WAGES MATCHED WITH 2017 LMC SALARY SURVEY AVERAGE OF POPULATION <1,000 IN SOUTHERN MN WITH LIKE/SIMILAR DUTIES**

****REGULAR PART-TIME POSITIONS ADVANCE TO THE NEXT STEP UPON COMPLETING THE NUMBER OF HOURS EQUIVALENT TO THAT OF A FULL-TIME POSITION IN THAT STEP.**

****SEASONAL POSITIONS ADVANCE TO THE NEXT STEP UPON COMPLETING THE NUMBER OF HOURS EQUIVALENT TO THAT OF A FULL-TIME POSITION IN THAT STEP.**

Utility Rates—2025



112 2nd Ave W • PO Box 356 • Lambertton, MN 56152
 Phone: (507) 752-7601 • Fax: (507) 752-7117 • Website: <https://lambertonmn.com>

2025 UTILITY RATES

Water		
Base Charge- Up to 3/4" meter	Per Month	\$15.00
Second Meter Charge-Residential (Up to 3/4" Meter)	Per Month	\$15.00
Base Charge- 1-1 1/2" Meter & Minimum Bulk Charge	Per Month	\$37.00
Base Charge- 2-3" Meter	Per Month	\$62.00
Water Usage Charge	Per 1,000 gallons of water	\$7.00
Non-City Residential Access Charge	Per Month	\$16.00

Sewer		
Base Charge- 1-1 1/2" Meter	Per Month	\$37.00
Base Charge- 2" and above Meter	Per Month	\$69.00
Base Charge-Up to 3/4" Meter	Per Month	\$17.00
Sewer Usage Charge	Per 1,000 gallons of water	\$7.25

Storm Sewer		
Drainage Charge-Commercial	Per Month	\$36.00
Drainage Charge-Institutional	Per Month	\$68.00
Drainage Charge-Multi-family Residential	Per Month	\$111.00
Drainage Charge-Residential	Per Month	\$16.50

Garbage		
Drive by fee	Per Month	\$5.50



2025 Fee Schedule

	Notes	Rates
Administrative Fees		
Copies- Color	Per Page	\$1.00
Copies-Black & White	Per Page	\$0.25
Data Request Inquiry	Per Hour (prorated for actual time)	\$30.00
Certificate of Unpaid Assessments	Per PIN	\$25.00
Elections-Candidate Filing Fee	Per Filing (State law, no refunds)	\$2.00
Fax	Per Page	\$1.00
Invoice Late Fee	Monthly	1.5% on balance
Meal Reimbursement- Dinner	Per Day	\$23.00
Meal Reimbursement- Lunch	Per Day	\$20.00
Meal Reimbursement-Breakfast	Per Day	\$15.00
Mileage Reimbursement Rate	Per Mile	\$0.6550
NSF Check Fee	Per Check	\$30.00
Economic Development		
Loan Application Fee	Per Application	\$20.00
Ambulance Department		
Advantage Life Support-Base Rate	Per Call	\$1,250.00
ALS-Rate 2	Per Call	\$1,400.00
Basic Life Support-Base Rate	Per Call	\$800.00
Mileage	Per Loaded Mile	\$20.00
Non-emergency Base Rate	Per Call	\$550.00
Township/City Charge	Per Capita	\$15.00
Community Center		
Rental (includes kitchen)	Per Event	\$75.00
Fire Department		
Fire Call	Based on 2 Hours	\$1,200.00
Fire Exceeding 2 Hours	Per hour	\$100.00
Fire Truck Maintenance	Per Month	\$35.00
Foam	Per Pail	\$100.00
Township Charge	Per Section	\$350.00
Garbage		
Drive by fee	Per Month	\$5.50
Library Fines and Fees		
Copies- Color	Per Page	\$1.00
Copies-Black & White	Per Page	\$0.25
Patron Fines- Books	Per Day	\$1.00
Patron Fines- Card Replacement	Per Card	\$10.00
Patron Fines- DVD's	Per Day	\$2.00
License Fees		
3.2 Malt Liquor Off-Sale License	Per Year	\$35.00
3.2 Malt Liquor On-Sale License	Per Year	\$100.00
Animal License	Per Year	\$10.00
Animal License - Duplicate	Per Occurance	\$3.00
ATV/Golf Carts/Snowmobiles License	Per Year	\$15.00
ATV/Golf Carts/Snowmobiles License - Duplicate	Per Occurance	\$3.00
Off-Sale Liquor License	Per Year	\$125.00
On-Sale Liquor License	Per Year	\$1,200.00
Sunday Liquor License	Per Year	\$200.00
Temporary Liquor License	Per Occurance	\$10.00
Transient Merchant - Peddlers/Food Trucks	Per Day	\$10.00
Transient Merchant - Peddlers/Food Trucks	Per Month	\$50.00
Transient Merchant - Peddlers/Food Trucks	Per 6 Months	\$150.00
Park Fees		
Kuhar Park RV Site (water & electric, and electric only sites) *Fees & Tax Included	Per Night	\$34.00
	7th Night Free With Previous 6 Night PAID	
Kuhar Park RV Site (water & electric, and electric only sites) *Fees Included	Monthly	\$435.00
Kuhar Park Primitive Camping - No Hook-Ups *Fees & Tax Included	Per Night	\$12.00
	7th Night Free With Previous 6 Night PAID	
Kuhar Park Primitive Camping - No Hook-Ups * Fees Included	Monthly	\$160.00
Picnic Table Rent	Per Table Per Day	\$10.00
Picnic Table Delivery & Pick-Up Fee	each way	\$30.00
Shelter Reservation Fees *Fees & Tax Included	Per Event-NON REFUNDABLE	\$35.00

Planning and Zoning Fees		
Building/Zoning Permit (Cost of construction under \$100,000)		\$40.00
Building/Zoning Permit (Cost of construction over \$100,000)		\$200.00
Conditional Use Permit	Per Application	\$200.00
Failure to obtain Building Permit		3 times the building Rate Fee
Rezoning of Property	Per Application	\$200.00
Street Vacation	Per Application	\$200.00
Variance	Per Application	\$200.00
Public Works		
Black Dirt	Per Yard Delivered	\$35.00
Gravel	Per Yard Delivered	\$30.00
Loader/Tractor/Truck	Per Hour	\$150.00
Yard Waste Collection Permit	Annual per location	\$25.00
Mowing/Weed Control-1st Time		\$75.00
Mowing/Weed Control-Each time thereafter		\$150.00
Snow Removal - Plow Truck or Tractor	Per Hour (minimum 1 hour)	\$250.00
Snow Removal - Skidloader	Per Hour (minimum 1 hour)	\$150.00
Sewer		
Base Charge- 1-1 1/2" Meter	Per Month	\$37.00
Base Charge- 2" and above Meter	Per Month	\$69.00
Base Charge-Up to 3/4" Meter	Per Month	\$17.00
Sewer Usage Charge	Per 1,000 gallons of water	\$7.25
Storm Sewer		
Drainage Charge-Commercial	Per Month	\$36.00
Drainage Charge-Institutional	Per Month	\$68.00
Drainage Charge-Multi-family Residential	Per Month	\$111.00
Drainage Charge-Residential	Per Month	\$16.50
Swimming Pool		
Admission - Day	Per Session	\$6.00
Admission - Night	Per Session	\$4.00
Admission - Baby Pool/per child and care giver	Per Session	\$1.00
Punch Card	Per 10 admissions	\$55.00
Season Pass-Family - City of Lamberton Resident	Per Year	\$205.00
Season Pass-Family - Not a Resident of the City of Lamberton	Per Year	\$255.00
Season Pass-Individual - City of Lamberton Resident	Per Year	\$85.00
Season Pass-Individual - Not a Resident of the City of Lamberton	Per Year	\$120.00
Swimming Lessons-Private	Per Person	\$125.00
Swimming Lessons-Public	Per Person	\$60.00
Swimming Lessons-Parent/Toddler	Per Toddler	\$35.00
Swimming Pool Parties	up to 50 people per hour	\$200.00
Swimming Pool Parties	51-100 people per hour	\$250.00
Utility Service Rates and Fees		
Certification Administrative Fee	Per Year	15%
Account Change Fee (existing services)	Per Account	\$10.00
Install/Disconnect Fee (Change fee in lieu of Disconnect Fee for existing services)	Per Connection	\$30.00
Non-Payment Disconnect & Reconnection Fee	Per Disconnect and Per Reconn	\$50.00
Late Fee on Service	Per Month	10%
Residential Sewer Service Connection (new connection to main)	Per Connection	\$500.00
Residential Water Service Connection (new connection to main)	Per Connection	\$500.00
Commercial Sewer Service Connection (new connection to main)	Per Connection	\$1,000.00
Commercial Water Service Connection (new connection to main)	Per Connection	\$1,000.00
Temporary Connection Fee (dispatched for temparty (up to 48 hrs) dis/connection for repairs)	Per Connection	\$25.00
Vacation Mode (Turn water on/off Curb Stop for winter)	Per Disconnect and Per Reconn	\$25.00
Wage & Reimbursement Rates not on a wage scale		
Election Judge	Per Hour	\$15.00
Head Election Judge	Per Hour	\$17.50
Water		
Base Charge- Up to 3/4" meter	Per Month	\$15.00
Second Meter Charge-Residential (Up to 3/4" Meter)	Per Month	\$15.00
Base Charge- 1-1 1/2" Meter & Minimum Bulk Charge	Per Month	\$37.00
Base Charge- 2-3" Meter	Per Month	\$62.00
Water Usage Charge	Per 1,000 gallons of water	\$7.00
Non-City Residential Access Charge	Per Month	\$16.00

Meeting Dates - 2025



112 2nd Ave W • PO Box 356 • Lambertton, MN 56152
Phone: (507) 752-7601 • Fax: (507) 752-7117 • Website: <https://lambertonmn.com>

2025 Meeting Dates

City Council Regular Meetings 6:30 PM
1-13-2025
2-10-2025
3-10-2025
4-14-2025
5-12-2025
6-9-2025
7-14-2025
8-11-2025
9-8-2025
10-14-2025
11-10-2025
12-8-2025

EDA Meetings 6:30 PM
1-29-2025
2-26-2025
3-26-2025
4-30-2025
5-28-2025
6-25-2025
7-30-2025
8-27-2025
9-24-2025
10-29-2025
12-3-2025

