AGENDA
Finance Committee
6:30 p.m. - Monday, October 19, 2026
Village Hall
300 W. Spring St. Rochester, WI

A meeting of the Finance Committee will be held at 6:30 p.m. Monday, October 19, 2026 at the Village Hall**.**

Page

1. **Roll Call by Chairperson: Doug Webb**
Committee Members: Chairperson Doug Webb, Nick Ahlers, Ashley Bzdawka, Ted Cain, Jeff Sterling

Staff Members: Betty Novy, Administrator-Treasurer; Amber Jensen, Clerk; Adam Davis, Public Works Manager; Janelle Leiting, Deputy Clerk-Treasurer

2. **Agenda Items:**

2.1. 2027 Budget Workshop 2 - 18
Agenda Item Report - AIR-26-215 - Pdf

3. **Adjourn**
Amber Jensen, Clerk
Posted: October 16, 2026

It is possible that members and possibly a quorum of members of other governmental bodies of the municipality may be in attendance at the above stated meeting to gather information; no action will be taken by any governmental body at the above stated meeting other than the governmental body specifically referred to above in this notice.

Please note: Upon reasonable notice, efforts will be made to accommodate the needs of disabled individuals through appropriate aids and services. For additional information or to request this service, please contact the Village Hall at 262-534-2431.

Next Meeting: November 9, 2026

Village of Rochester

Agenda Report

Finance Committee - Oct 19 2026

Prepared For:	Staff Contact:
Finance Committee	Betty Novy, Village Administrator-Treasurer

Agenda Item:

2027 Budget Workshop

Background/Summary:

Draft budget worksheets have been prepared for all funds affecting the 2026 property tax levy and special assessments. These worksheets incorporate all budget requests at their full requested amounts and will be available in printed form for the workshop.

The Finance Committee will need to identify approximately $99,000 in reductions to the General Fund budget as well as make some decisions regarding the allocation of available capital project funds.

Additional supporting documentation will be provided at the meeting to assist in the Committee's review and budget discussions.

Attachments:

2027 General Fund Budget-DRAFT
2027 Debt Service Fund Budget- DRAFT
2026-2027 Debt Schedules
2027 Capital Projects Fund Budget- DRAFT
2027 Library Fund Budget
2026 Property Tax Levy Calculation Worksheet- DRAFT
2027 Stormwater Fund Budget- DRAFT

2027 General Fund Budget Worksheet

Presented for Discussion:
10.19.202 6 Finance Committee Meeting

Account Number	Account description	2024 Actual	2025 Actual	2026 Actual Through 8.31.26	9.1.2026 - 12.31.2026 (Estimated)	2026 Total (Actual + Estimated)	2026 BUDGET AMENDED thru 10.14.26	2027 Budget	% Change	Notes:
REVENUES										
TAXES										
100-00-41150-000-000	MANAGED FOREST/FOREST CROP	2,534.74	2,711.29	2,778.68	-	2,778.68	2,800.00	2,800.00	0.00%	
100-00-41300-000-000	IN LIEU OF ST. CONSERV S70.113	2,573.16	2,573.16	2,573.16	-	2,573.16	2,573.00	2,600.00	1.05%	
100-00-41301-000-000	IN LIEU OF ST. CONSERV S70.11	2,453.87	2,509.40	2,438.36	-	2,438.36	2,500.00	2,400.00	-4.00%	
100-00-41810-000-000	INTEREST ON PP TAX	3.74	-	-	-	-	-		0.00%	
100-00-41850-000-000	AG USE VALUE PENALTIES	5,496.92	2,022.06	-	-	-	-		0.00%	
		13,062.43	**9,815.91**	**7,790.20**	**-**	**7,790.20**	**7,873.00**	**7,800.00**	**-0.93%**	
INTERGOVERNMENTAL REV										
100-00-43410-000-000	STATE SHARED REV/PERS PROPERTY/VIDEO SVC AIDS	169,468.34	144,613.78	38,015.80	143,180.13	181,195.93	181,196.00	184,070.00	1.59%	
100-41-43420-000-000	2% FIRE DUES	21,144.03	22,801.40	23,776.80	-	23,776.80	23,000.00	24,000.00	4.35%	
100-00-43430-000-000	EXEMPT COMPUTER	288.92	288.92	288.92	-	288.92	289.00	289.00	0.00%	
100-00-43500-000-000	STATE GRANTS	453.00	-	-	-	-	-	-	0.00%	
100-50-43530-000-000	TRANSPORTATION AIDS	109,366.25	110,018.03	79,219.59	26,406.54	105,626.13	105,669.00	111,306.00	5.33%	
100-60-43540-000-000	RECYCLING GRANTS	6,160.22	6,156.03	6,156.10	-	6,156.10	6,160.00	6,160.00	0.00%	
100-55-43622-000-000	STREET LIGHTING	750.10	833.33	3,349.90	-	3,349.90	3,550.00	3,425.00	-3.52%	
		307,630.86	**284,711.49**	**150,807.11**	**169,586.67**	**320,393.78**	**319,864.00**	**329,250.00**	**2.93%**	
REGULATION AND COMPLIANCE										
100-71-44102-000-000	DOG LICENSES	4,809.00	4,762.00	4,520.00	100.00	4,620.00	4,700.00	4,700.00	0.00%	
100-11-44104-000-000	CABLE T.V. FEES	34,471.56	30,393.40	14,037.64	14,000.00	28,037.64	28,000.00	28,000.00	0.00%	
100-11-44105-000-000	DANCE HALL LICENSES	600.00	700.00	500.00	-	500.00	600.00	500.00	-16.67%	
100-71-44105-000-000	SPECIAL ANIMAL PERMITS	150.00	250.00	50.00	650.00	700.00	150.00	200.00	33.33%	
100-71-44106-000-000	KENNEL APPLICATIONS	100.00	150.00	100.00	-	100.00	150.00	100.00	-33.33%	
100-11-44110-000-000	LIQUOR & MALT BEVERAGE LICENSE	6,151.12	6,447.52	16,200.00	375.00	16,575.00	16,200.00	7,200.00	-55.56%	
100-11-44115-000-000	OPERATORS LICENSES	1,375.00	1,695.00	1,165.00	200.00	1,365.00	1,500.00	1,500.00	0.00%	
100-11-44116-000-000	CIGARETTE & SODA LICENSES	630.00	640.00	630.00	110.00	740.00	630.00	630.00	0.00%	
100-42-44300-000-000	BLDG PERMITS	126,663.20	91,689.31	89,087.68	36,000.00	125,087.68	125,000.00	110,000.00	-12.00%	
100-90-44400-000-000	ZONING PERMITS & FEE'S	16,990.00	10,720.00	12,630.00	4,000.00	16,630.00	20,000.00	10,000.00	-50.00%	
100-90-44404-000-000	CONDITIONAL USER PERMIT FEES	7,400.00	3,425.00	2,500.00	2,000.00	4,500.00	-	4,500.00	0.00%	
100-90-44406-000-000	SHORELAND CONTRACT FEES	475.00	-	500.00	-	500.00	-	500.00	0.00%	
100-90-44408-000-000	LAND DIVISION FEES	-	500.00	1,800.00	2,000.00	3,800.00	3,500.00	2,000.00	0.00%	
100-50-44900-000-000	PARKING PERMITS	100.00	330.00	44.00	100.00	144.00	50.00	200.00	300.00%	
100-40-44901-000-000	FIREWORKS PERMITS	270.00	255.00	240.00	-	240.00	250.00	250.00	0.00%	
100-40-44920-000-000	SELLERS PERMITS	393.00	2,021.00	-	-	-	100.00	100.00	0.00%	
100-50-44930-000-000	DRIVEWAY PERMITS	2,100.00	395.00	1,075.00	500.00	1,575.00	500.00	500.00	0.00%	
100-50-44941-000-000	RIGHT OF WAY PERMITS	300.00	1,260.00	300.00	-	300.00	1,000.00	500.00	-50.00%	
		202,977.88	**155,633.23**	**145,379.32**	**60,035.00**	**205,414.32**	**202,330.00**	**171,380.00**	**-15.30%**	
FINES, FORFEITURES & PENALTIES										
100-40-45110-000-000	COURT FORFEITURES	**13,458.00**	**22,624.38**	**7,754.73**	**5,000.00**	**12,754.73**	**15,000.00**	**15,000.00**	**0.00%**	
PUBLIC CHARGES FOR SERVICES										
100-11-46101-000-000	LEGAL PUBLICATION FEES	65.00	70.00	130.00	-	130.00	65.00	130.00	100.00%	
100-11-46102-000-000	ASSESSMENT LETTERS	4,050.00	2,550.00	2,500.00	1,000.00	3,500.00	2,500.00	3,000.00	20.00%	
100-11-46103-000-000	PASSPORT APPLICATION FEES	1,925.00	-	-	-	-	-	-	0.00%	
100-11-46104-000-000	PUBLIC RECORD COPY FEES	-	-	100.00	-	100.00	10.00	10.00	0.00%	
100-60-46420-000-000	REFUSE & GARBAGE COLLECTION	293,085.00	304,113.00	309,622.92		309,622.92	312,708.00	346,848.00	10.92%	
100-40-46440-000-000	WEED/NUISANCE ABATEMENT	-	5,344.20	-		-	-	-	0.00%	
		299,125.00	**312,077.20**	**312,352.92**	**1,000.00**	**313,352.92**	**315,283.00**	**349,988.00**	**11.01%**	

2027 General Fund Budget Worksheet

Account Number	Account description	2024 Actual	2025 Actual	2026 Actual Through 8.31.26	9.1.2026 - 12.31.2026 (Estimated)	2026 Total (Actual + Estimated)	2026 BUDGET AMENDED thru 10.14.26	2027 Budget	% Change	Notes:
INTERGOVERNMENTAL CHARGES FOR SERVICES										
100-11-47400-000-000	STORM SEWER UTILITY ADMIN FEES	12,000.00	12,000.00	12,000.00	-	12,000.00	12,000.00	12,000.00	0.00%	
100-11-47401-000-000	SEWER UTILITY ADMIN FEES	28,121.00	28,121.00	28,064.00	-	28,064.00	28,063.20	28,350.00	1.02%	
		40,121.00	**40,121.00**	**40,064.00**	**-**	**40,064.00**	**40,063.20**	**40,350.00**	**0.72%**	
MISCELLANEOUS										
100-00-48100-000-000	INTEREST REVENUE	75,222.69	49,462.24	31,736.05	13,000.00	44,736.05	45,000.00	50,000.00	11.11%	
100-30-48200-000-000	RENT REVENUE	3,501.00	4,501.00	1,550.00	2,000.00	3,550.00	4,000.00	4,000.00	0.00%	
100-00-48250-000-000	MISCELLANEOUS REVENUE	558.95	5,342.58	399.75	-	399.75	200.00	200.00	0.00%	
100-00-48309-000-000	SALE OF VILLAGE PROPERTY	10,000.00	64,937.84	**-**		-	-	-	0.00%	
		89,282.64	**124,243.66**	**33,685.80**	**15,000.00**	**48,685.80**	**49,200.00**	**54,200.00**	**10.16%**	
100-00-49200-000-000	TRANSFERS FROM OTHER FUNDS	128,848.63				-				
		128,848.63	**-**	**-**	**-**	**-**	**-**	**-**		
	TOTAL REVENUES:	**1,094,506.44**	**949,226.87**	**697,834.08**	**250,621.67**	**948,455.75**	**949,613.20**	**967,968.00**	**1.93%**	
EXPENDITURES										
GENERAL GOVERNMENT LEGISLATIVE										
100-01-51100-110-000	V BD WAGES/SALARIES	36,033.26	35,259.40	22,480.87	13,461.60	35,942.47	35,000.00	35,000.00	0.00%	
100-01-51100-130-000	V BD SOC SEC/MED	3,003.64	2,970.87	1,888.40	1,029.81	2,918.21	2,677.50	2,677.50	0.00%	
100-01-51100-162-000	V BD ASSOCIATION FEES	4,118.27	-	2,350.82	-	2,350.82	2,500.00	2,500.00	0.00%	
100-01-51100-390-000	V BD MISC EXP	-	148.50			-	500.00	500.00	-80.00%	
100-01-51101-110-000	COMMITTEE WAGES/SALARIES	15,428.54	19,275.77	11,342.69	3,000.00	14,342.69	15,000.00	12,500.00	2400.00%	
100-01-51101-130-000	COMMITTEE SOC SEC/MED	821.50	1,143.51	671.31	229.50	900.81	1,200.00	956.25	-93.63%	
100-02-51300-000-000	VILLAGE ATTORNEY	16,872.00	18,627.70	5,001.35	5,000.00	10,001.35	10,000.00	12,500.00	941.67%	
100-02-51301-000-000	PROSECUTING ATTNY EXPENSE	7,525.76	6,080.50	228.38	25.00	253.38	-	250.00	-97.50%	
100-02-51301-110-000	PROSECUTING ATTNY/ SALARIES		4,700.50	5,580.00	4,080.00	9,660.00	10,000.00	10,000.00	0.00%	
100-02-51301-130-000	PROSECUTING ATTNY SOC SEC/MED		359.61	426.89	312.12	739.01	765.00	765.00	-92.35%	
100-02-51301-131-000	PROSECUTING ATTNY WRS	-	327.38	401.76	293.76	695.52	720.00	720.00	-5.88%	
		83,802.97	**88,893.74**	**50,372.47**	**27,431.79**	**77,804.26**	**78,362.50**	**78,368.75**	**0.01%**	
GENERAL GOVERNMENT ADMINISTRATIVE										
100-11-51420-110-000	CLERK TREAS WAGES/SALARIES	221,808.80	241,670.10	142,457.85	82,209.20	224,667.05	225,000.00	233,870.00	3.94%	
100-11-51420-130-000	CLERK TREAS SOC SEC/MED	19,424.50	18,272.05	10,195.68	6,289.00	16,484.68	16,500.00	17,892.00	8.44%	
100-11-51420-131-000	CLERK TREAS WRS	14,562.70	15,923.51	10,108.90	5,920.00	16,028.90	16,030.00	16,956.00	5.78%	
100-11-51420-132-000	CLERK TREAS HEALTH INS	24,965.26	20,799.41	16,643.16	9,505.82	26,148.98	26,150.00	28,885.00	10.46%	
100-11-51420-133-000	CLERK TREAS LIFE INS	636.76	443.10	408.43	407.10	815.53	800.00	800.00	0.00%	
100-11-51420-153-000	CLERK TREAS ADMIN EXP	2,432.00	27,966.88	1,524.55	1,000.00	2,524.55	3,000.00	3,000.00	0.00%	
100-11-51420-160-000	CLERK TREAS PROF EDUC & DEV	1,268.77	1,428.00	1,258.00	628.00	1,886.00	1,600.00	3,000.00	87.50%	
100-11-51420-330-000	CLERK TREAS MILEAGE		1,654.87	652.61	100.00	752.61	1,600.00	1,000.00	-75.00%	
100-11-51420-161-000	CLERK TREAS MEMBERSHIPS	329.50	634.00	655.00	-	655.00	800.00	1,000.00	3.92%	
100-11-51420-304-000	CLERK TREAS WEBSITE	3,193.30	3,037.50	3,205.00	1,900.00	5,105.00	5,105.00	5,105.00	0.00%	
100-11-51420-305-000	CLERK TREAS NEWSLETTER EXP	2,011.32	872.00	0.78	1,600.00	1,600.78	1,600.00	1,600.00	0.00%	
100-11-51420-306-000	CLERK TREAS NOTICE PUBLIC.	2,425.38	1,914.77	826.51	900.00	1,726.51	1,500.00	2,000.00	14.29%	
100-11-51420-310-000	CLERK TREAS OFFICE SUPPLIES	3,489.80	446.41	1,077.54	1,000.00	2,077.54	3,500.00	4,000.00	7.69%	
100-11-51420-311-000	CLERK TREAS COMPUTER/IT EXP	6,674.88	11,188.02	6,130.65	350.00	6,480.65	6,500.00	6,000.00	-29.41%	
100-11-51420-312-000	CLERK TREAS COPIER EXP	946.86	1,101.78	673.54	400.00	1,073.54	1,700.00	1,500.00	-2.86%	
100-12-51440-110-000	ELECTIONS WAGES/SALARIES	7,260.48	5,068.58	3,847.50	3,000.00	6,847.50	7,000.00	3,500.00	-233.33%	
100-12-51440-242-000	ELECTION ELECTION MACHINE MAINT	1,491.62	479.32	912.25	-	912.25	1,500.00	1,500.00	0.00%	
100-12-51440-390-000	ELECTION MISC EXP	7,554.80	3,995.87	1,848.84	5,500.00	7,348.84	7,500.00	3,700.00	-1.16%	
		320,476.73	**356,896.17**	**202,426.79**	**120,709.12**	**323,135.91**	**327,385.00**	**335,308.00**	**2.42%**	

2027 General Fund Budget Worksheet

Account Number	Account description	2024 Actual	2025 Actual	2026 Actual Through 8.31.26	9.1.2026 - 12.31.2026 (Estimated)	2026 Total (Actual + Estimated)	2026 BUDGET AMENDED thru 10.14.26	2027 Budget	% Change	Notes:
GENERAL GOVERNMENT FINANCIAL ADMINISTRATIVE										
100-13-51510-210-000	BOND COUNSEL FEE LEGAL	1,650.00	1,200.00	1,650.00	400.00	2,050.00	2,400.00	2,400.00	0.00%	
100-13-51510-211-000	ACCOUNTING AUDITOR	5,425.00	5,775.00	6,135.50	-	6,135.50	6,125.00	6,450.00	5.31%	
100-11-51520-290-000	BANKING FEES	-	3,393.32	2,168.15	1,000.00	3,168.15	4,000.00	4,000.00	0.00%	
100-13-51520-290-000	TAX COLLECTION EXPENSE	-	2,294.71	-	3,000.00	3,000.00	3,000.00	3,000.00	0.00%	
100-14-51530-110-000	ASSESSOR WAGES/SALARIES	10,008.66	-	-	-	-	-	-	0.00%	
100-14-51531-110-000	BD OF REVIEW WAGES/SALARIES	538.25	538.25	215.30	-	215.30	550.00	550.00	0.00%	
100-14-51531-390-000	ASSESSOR CONTRACT EXPENSES	36,277.76	54,944.46	14,000.00	7,500.00	21,500.00	21,500.00	22,000.00	2.33%	
100-14-51532-200-000	ASSESSOR MFG PROPERTY ASSMT	183.82	224.61	-	225.00	225.00	200.00	200.00	0.00%	
		54,083.49	**68,370.35**	**24,168.95**	**12,125.00**	**36,293.95**	**37,775.00**	**38,600.00**	**2.18%**	
GENERAL GOVERNMENT BUILDINGS										
100-30-51600-110-000	VILLAGE HALL WAGES/SALARIES	2,992.00	3,774.76	1,946.25	900.00	2,846.25	3,000.00	3,885.00	29.50%	
100-30-51600-130-000	BLDG CUSTODIAN SOC SEC/MED	212.17	286.49	148.91	68.85	217.76	229.50	250.00	8.93%	
100-30-51610-220-000	VILLAGE HALL ELECTRIC	2,158.43	2,294.86	1,676.68	900.00	2,576.68	2,600.00	2,600.00	0.00%	
100-30-51610-221-000	VILLAGE HALL GAS	537.60	869.42	751.92	500.00	1,251.92	1,200.00	1,200.00	0.00%	
100-30-51610-222-000	VILLAGE HALL SEWER UTILITY	536.00	564.00	316.00	316.00	632.00	564.00	635.00	12.59%	
100-30-51610-223-000	VILLAGE HALL PHONE	2,685.83	2,725.66	1,818.48	670.00	2,488.48	2,800.00	2,000.00	-28.57%	
100-30-51610-225-000	VILLAGE HALL STORM WATER UTILITY	281.46	140.72	-	208.00	208.00	142.00	208.00	46.48%	
100-30-51610-240-000	VILLAGE HALL BLDG MAINTENANCE	3,113.21	1,884.76	1,966.80	750.00	2,716.80	2,800.00	3,000.00	7.14%	
100-30-51610-241-000	VILLAGE HALL SUPPLIES	439.70	989.75	73.68	750.00	823.68	1,600.00	1,000.00	-37.50%	
100-41-52200-225-000	FIRE & EMS STORM WATER UTILITY	546.00	273.00	-	405.00	405.00	275.00	405.00	47.27%	
100-41-51631-215-000	FIRE STATION BUILDING MAINT	-	140.00	1,369.66		1,369.66	1,000.00	1,000.00	0.00%	
100-80-55110-240-000	LIBRARY BLDG MAINTENANCE	3,314.51	4,611.51		3,150.00	3,150.00	5,000.00	4,000.00	-20.00%	
		16,816.91	**18,554.93**	**10,068.38**	**8,617.85**	**18,686.23**	**21,210.50**	**20,183.00**	**-4.84%**	
INSURANCE AND BONDS										
100-00-51900-510-000	INSURANCE PROPERTY	5,522.45	5,659.30	-	7,084.00	7,084.00	7,100.00	7,450.00	4.93%	
100-00-51900-515-000	INSURANCE LIABILITY	7,504.70	7,473.20	7,154.80	1,000.00	8,154.80	8,200.00	8,610.00	5.00%	
100-00-51900-520-000	INSURANCE WORKMAN'S COMP	4,621.08	4,755.42	4,115.83	375.00	4,490.83	4,625.00	4,800.00	3.78%	
100-00-51900-525-000	INSURANCE SURETY BONDS	559.59	500.00	458.33	42.00	500.33	515.00	515.00	0.00%	
		18,207.82	**18,387.92**	**11,728.96**	**8,501.00**	**20,229.96**	**20,440.00**	**21,375.00**	**4.57%**	
PUBLIC SAFETY										
100-40-52100-215-000	LAW ENFORC CONTRACTED SERV	119,719.56	123,768.00	65,085.66	65,085.66	130,171.32	130,171.30	139,679.00	7.30%	
100-41-52200-180-000	FIRE & EMS 2% FIRE PASS THRU	21,144.03	22,801.40	23,776.80	-	23,776.80	23,000.00	24,000.00	4.35%	
100-41-52200-215-000	FIRE & EMS CONTRACTED SERV	199,720.00	229,230.00	261,397.00	22,783.00	284,180.00	284,180.00	345,851.00	21.70%	$116,621 increase from 2025 Base
100-42-52400-215-000	BLDG INSPECTOR CONTRACTED SERV	68,788.62	53,466.89	46,466.02	19,800.00	66,266.02	68,750.00	60,500.00	-12.00%	
100-42-52400-390-000	BLDG INSPECTOR MISC EXP	342.49	342.80	872.01	-	872.01	500.00	800.00	60.00%	
		409,714.70	**429,609.09**	**397,597.49**	**107,668.66**	**505,266.15**	**506,601.30**	**570,830.00**	**12.68%**	
PUBLIC WORKS										
100-50-53100-110-000	PUB WKS WAGES/SALARIES	42,140.55	41,723.23	28,420.94	15,300.00	43,720.94	46,340.00	49,331.00	6.45%	
100-50-53100-130-000	PUB WKS SOC SEC/MED	3,043.80	3,141.23	2,020.44	1,170.45	3,190.89	3,550.00	3,774.00	6.31%	
100-50-53100-131-000	PUB WKS WRS	2,613.34	2,851.30	1,840.71	991.96	2,832.67	2,900.00	2,987.00	3.00%	
100-50-53100-132-000	PUB WKS HEALTH INS	10,218.26	11,094.59	7,872.62	3,468.64	11,341.26	11,342.00	11,808.00	4.11%	
100-50-53100-133-000	PUB WKS LIFE INS	75.60	76.20	52.44	38.70	91.14	100.00	100.00	0.00%	
100-50-53100-160-000	PUB WKS PROF EDUC & DEV	1,723.68	870.00	-		-	2,000.00	2,000.00	0.00%	
100-50-53100-212-000	PUB WKS ENGINEERING	4,496.25	3,125.00	400.00	2,000.00	2,400.00	3,000.00	3,000.00	0.00%	
100-50-53100-216-000	PUB WKS CONTRACTED STREET MAINT	41,111.64	35,218.80	32,284.75	26,500.00	58,784.75	70,000.00	59,000.00	-15.71%	Patching, Seal Coating, Tarring, Line Striping
100-50-53100-217-000	PUB WKS CONTRACTED SNOW REMOVAL	50,000.00	77,936.96	40,809.54	20,000.00	60,809.54	63,000.00	65,000.00	3.17%	(River Road Bridge Potholes, deterioration)
100-50-53100-224-000	PUB WKS MOBILE SERVICES	244.43	215.05	300.99	410.00	710.99	720.00	1,000.00	38.89%	
100-50-53100-230-000	PUB WKS VEHICLE MAINTENANCE	1,219.88	3,513.66	-	500.00	500.00	3,000.00	1,000.00	-66.67%	
100-50-53100-362-000	PUB WKS FUEL	3,299.12	1,597.46	1,098.66	2,000.00	3,098.66	3,000.00	3,250.00	8.33%	
100-30-53100-363-000	PUB WKS EQUIPMENT STORAGE	1,560.00	1,560.00	-	-	-	-	-	0.00%	

2027 General Fund Budget Worksheet

Account Number	Account description	2024 Actual	2025 Actual	2026 Actual Through 8.31.26	9.1.2026 - 12.31.2026 (Estimated)	2026 Total (Actual + Estimated)	2026 BUDGET AMENDED thru 10.14.26	2027 Budget	% Change	Notes:
100-50-53100-370-000	PUB WKS STREET & TRAFFIC SIGNS	3,531.37	1,173.95	1,619.86	2,000.00	3,619.86	4,000.00	3,000.00	-25.00%	
100-50-53100-390-000	PUB WKS MISC EXP	3,984.38	3,681.75	741.71	1,500.00	2,241.71	4,000.00	2,000.00	-50.00%	
100-50-53320-110-000	RT OF WAY MOWING	2,648.91	5,665.16	2,922.78	2,000.00	4,922.78	5,500.00	6,000.00	9.09%	
100-50-53321-000-000	RT OF WAY TREES/BRUSH	18,900.00	-	-	8,000.00	8,000.00	10,000.00	10,000.00	0.00%	
100-50-53322-000-000	MOWING OF PRIVATE LOTS	630.00	-	-		-	-		0.00%	
100-50-53331-000-000	ROAD SALT	30,247.57	49,708.41	22,312.54	15,000.00	37,312.54	42,000.00	50,000.00	19.05%	
100-50-53333-000-000	SNOW REMOVAL EXP	15.09	75.00	986.80	-	986.80	500.00	1,000.00	100.00%	
100-50-53340-000-000	HOUSE NUMBERS	560.12	239.42	282.61	400.00	682.61	750.00	750.00	0.00%	
100-50-53420-000-000	STREET LIGHTING	21,239.08	23,350.73	16,110.94	8,300.00	24,410.94	24,000.00	25,000.00	4.17%	
100-55-53421-000-000	HONEY CREEK LIGHTING DISTRICT	460.57	518.29	513.89	293.16	807.05	600.00	825.00	37.50%	
100-55-53426-000-000	HONEY LAKE BEACH LIGHTING	-	-	466.09	234.00	700.09	700.00	735.00	5.00%	
100-55-53427-000-000	HONEY LAKE STREET LIGHTING	-	-	1,213.06	556.20	1,769.26	2,100.00	1,865.00	-11.19%	
100-50-53432-350-000	SIDEWALK REPAIRS	10,000.00	-	-	5,000.00	5,000.00	10,000.00	5,000.00	-50.00%	
100-60-53620-215-000	REF & GARBAGE CONTRACTED SERV	182,524.32	185,693.64	130,548.00	65,274.00	195,822.00	200,644.00	219,362.00	9.33%	
100-60-53630-000-000	HAZ WASTE COLLECTION COSTS	2,871.06	57,784.07	-	-	-	2,000.00	1,000.00	-50.00%	
100-60-53630-215-000	RECY COLLECT CONTRACTED SERV	107,855.28	112,022.52	78,936.00	39,468.00	118,404.00	116,582.00	132,646.00	13.78%	
		547,214.30	**622,836.42**	**371,755.37**	**220,405.11**	**592,160.48**	**632,328.00**	**661,433.00**	**4.60%**	
HEALTH & HUMAN SERVICES										
100-71-54150-000-000	ANIMAL CONTROL LICENSE FEES	364.88	705.58	-	400.00	400.00	600.00	500.00	-16.67%	
100-71-54150-215-000	ANIMAL CONTROL CONTRACTED SERV	3,167.77	998.00	525.00	375.00	900.00	900.00	5,400.00	500.00%	
		3,532.65	**1,703.58**	**525.00**	**775.00**	**1,300.00**	**1,500.00**	**5,900.00**	**293.33%**	
CULTURE, RECREATION & EDUCATION										
100-81-55190-000-000	COMMUNITY EVENTS	1,056.50	2,480.00	1,500.00	-	1,500.00	2,000.00	3,000.00	50.00%	
100-82-55191-000-000	HISTORICAL SOCIETY	200.00	-	70.00	-	70.00	200.00	200.00	0.00%	
100-85-55200-215-000	PARKS CONTRACTED SERVICES	12,593.00	8,300.22	6,705.58	5,000.00	11,705.58	12,000.00	14,000.00	16.67%	
100-85-55200-241-000	PARKS GENERAL MAINTENANCE	4,069.60	22,181.43	2,143.84	2,000.00	4,143.84	8,000.00	4,000.00	-50.00%	
		17,919.10	**32,961.65**	**10,419.42**	**7,000.00**	**17,419.42**	**22,200.00**	**21,200.00**	**-4.50%**	
CONSERVATION & DEVELOPMENT										
100-90-56400-110-000	ZONING WAGES/SALARIES	55,879.37	40,935.00	27,247.50	13,500.00	40,747.50	41,250.00	41,250.00	0.00%	
100-90-56400-130-000	ZONING SOC SEC/MED	4,326.37	3,095.06	2,084.46	1,032.75	3,117.21	3,156.00	3,156.00	0.00%	
100-90-56400-131-000	ZONING WRS	3,894.70	2,871.57	1,961.82	972.00	2,933.82	2,764.00	2,764.00	0.00%	
100-90-56400-133-000	ZONING LIFE INS	99.47	98.56	62.72	44.80	107.52	110.00	110.00	0.00%	
100-90-56400-161-000	ZONING PROFESS DEV/ MEMBERSHIPS	125.00	-	-		-	500.00	500.00	0.00%	
100-90-56400-212-000	ZONING ENGINEERING	258.04	-	-	1,000.00	1,000.00	1,000.00	1,000.00	0.00%	
100-90-56400-330-000	ZONING MILEAGE	-	103.05	112.91	200.00	312.91	100.00	100.00	0.00%	
		64,582.95	**47,103.24**	**31,469.41**	**16,749.55**	**48,218.96**	**48,880.00**	**48,880.00**	**0.00%**	
CAPITAL OUTLAY										
100-11-57120-800-000	ADMINISTRATIVE OUTLAY				10,000.00	10,000.00	9,000.00	-	-100.00%	
100-30-57140-000-000	PUBLIC BLDG OUTLAY- VILLAGE HALL	-	1,952.85	962.38		962.38	1,000.00	500.00	-50.00%	
100-41-57141-000-000	PUBLIC BLDG OUTLAY- FIRE STATION	-	-	-		-	-	22,000.00	0.00%	
100-41-52200-390-000	FIRE PROTECTION OUTLAY	-	5,003.00			-		20,500.00	-24.07%	$42,500 INCREASE FROM PRIOR YEAR
100-50-57143-000-000	PUBLIC BLDG OUTLAY- PUBLIC WORKS GARAGE	150.00	3,024.56	-		-	-		0.00%	
100-50-57331-810-000	PUBLIC WORKS OUTLAY		-	24,201.96		24,201.96	27,000.00	-	0.00%	
100-80-57142-000-000	PUBLIC BLDG OUTLAY- LIBRARY	25,710.00	-	-	1,000.00	1,000.00	1,000.00	10,000.00	0.00%	
100-85-57620-000-000	PARK OUTLAY	15,177.70	20,322.10	3,100.00	-	3,100.00	5,000.00	40,000.00	700.00%	
		41,037.70	**30,302.51**	**28,264.34**	**11,000.00**	**39,264.34**	**43,000.00**	**93,000.00**	**116.28%**	

2027 General Fund Budget Worksheet

Presented for Discussion:
10.19.202 6 Finance Committee Meeting

Account Number	Account description	2024 Actual	2025 Actual	2026 Actual Through 8.31.26	9.1.2026 - 12.31.2026 (Estimated)	2026 Total (Actual + Estimated)	2026 BUDGET AMENDED thru 10.14.26	2027 Budget	% Change	Notes:
100-00-59200-000-000	TRANSFER TO OTHER FUNDS	55,517.00	245,063.23	-		-	-		0.00%	
	Expenses Total:	**1,632,906.32**	**1,960,682.83**	**1,138,796.58**	**540,983.08**	**1,679,779.66**	**1,739,682.30**	**1,895,077.75**	**8.93%**	
	Revenues-Expenses total	(538,399.88)	(1,011,455.96)	(440,962.50)	(290,361.41)	(731,323.91)	(790,069.10)	(927,109.75)	17.35%	
100-00-41110-000-000	GENERAL PROPERTY TAXES	665,757.44	714,351.20	677,607.30		677,607.30	677,607.30	927,109.75	36.82%	Needs to be trimmed to $827,920 or by approximately $99,200
	Fund Balance - January 1	**686,124.01**	806,436.00			**509,415.22**	**509,415.22**	**455,698.61**		
	Adjust to Audit:	(7,045.57)	83.98							
	Fund Balance Used to Reduce Levy:		297,020.78				**112,461.80**			
	Fund Balance - December 31 (2026 Estimated)	**806,436.00**	**509,415.22**			**455,698.61**	**396,953.42**	**455,698.61**		
	Other Financing Receipts (Disbursements)									
100-00-11310-000-000	Interfund Advances Out (Due from Other Funds)		(135,775.00)			135,775.00	135,775.00	**FUND BALANCE POLICY- RANGE**		
100-00-24300-000-000	Interfund Advances In (Due to Other Funds)					(76,218.30)	(76,218.30)	16.60%	33.30%	
	Total Other Financing Receipts (Disbursements)		(135,775.00)			59,556.70	59,556.70	288,787.26	579,314.21	
								% OF BUDGETED EXPENDITURES		
	Net Change in Fund Cash Balances		**373,640.22**			**#VALUE!**	**59,556.70**			
	Fund Cash Balances, January 1		806,436.00			1,180,076.22	1,180,076.22			
	Fund Cash Balances, December 31		**1,180,076.22**			**#VALUE!**	**1,239,632.92**			

Account Number	Account description	2024 Actual	2025 Actual	2026 Actual Through 8.31.26	9.1.2026 - 12.31.2026 (Estimated)	2026 Total (Actual + Estimated)	2026 BUDGET AMENDED Recc. 11.9	2026 AMENDED BUDGET	2027 Budget	% Change
DEBT SERVICE FUND										
REVENUES										
300-00-48101-000-000	INTEREST REVENUE-BOND PROCEEDS	-	-	761.32	956.00	1,717.32	1,718.00	-	$0.00	0.00%
300-00-49200-000-000	TRANSFER FROM OTHER FUNDS ??									0.00%
300-00-49800-000-000	PREMIUM ON ISSUANCE OF DEBT	-	-	116,730.35	-	116,730.35	116,730.35	116,730.35		-100.00%
	TOTAL REVENUES:	**-**	**-**	**117,491.67**	**956.00**	**118,447.67**	**118,448.35**	**116,730.35**	**-**	**-100.00%**
REVENUES										
300-30-58100-610-000	DEBT - VILLAGE HALL PRINCIPAL	35,000.00	35,000.00	35,000.00	-	35,000.00	35,000.00	35,000.00	35,000.00	0.00%
300-30-58200-620-000	DEBT - VILLAGE HALL INTEREST	6,101.25	5,924.77	2,600.00	2,267.50	4,867.50	4,867.50	4,867.50	4,185.00	-14.02%
300-41-58101-610-000	DEBT - FIRE DEPT EQUIP PRINCIP	50,000.00	51,900.00	50,000.00	-	50,000.00	50,000.00	50,000.00	75,134.01	50.27%
300-41-58201-620-000	DEBT - FIRE DEPT EQUIP INTERES	18,921.25	18,611.54	14,413.75	2,626.25	17,040.00	17,040.00	17,040.00	71,353.77	318.74%
300-50-58102-610-000	DEBT - STREETS PRINCIPAL	125,000.00	132,700.00	140,000.00	-	140,000.00	140,000.00	140,000.00	193,204.11	38.00%
300-50-58202-620-000	DEBT - STREETS INTEREST	43,021.25	39,354.64	29,352.50	8,580.00	37,932.50	37,932.50	37,932.50	161,867.36	326.72%
300-80-58103-610-000	DEBT - LIBRARY BLDGE PRINCIPAL	5,000.00	5,400.00	5,000.00	-	5,000.00	5,000.00	5,000.00	5,000.00	0.00%
300-80-58203-620-000	DEBT - LIBRARY BLDGE INTEREST	450.00	547.80	250.00	-	250.00	250.00	250.00	150.00	-40.00%
300-85-58104-610-000	DEBT - PARKS PRINCIPAL	-	-	-	-	-	-	-	7,047.14	100.00%
300-85-58204-620-000	DEBT - PARKS INTEREST	-	-	-	-	-	-	-	10,052.78	100.00%
300-00-58300-000-000	DEBT ISSUANCE COSTS	-	-	47,958.76	-	47,958.76	47,958.76	47,958.76		-100.00%
300-00-59200-000-000	TRANSFER TO OTHER FUNDS	-	-	-	-	-	-	-		0.00%
	TOTAL EXPENDITURES:	**283,493.75**	**289,438.75**	**324,575.01**	**13,473.75**	**338,048.76**	**338,048.76**	**338,048.76**	**562,994.17**	**66.54%**
	Revenues-Expenses total	(283,493.75)	(289,438.75)	(207,083.34)	(12,517.75)	(219,601.09)	(219,600.41)	(221,318.41)	(562,994.17)	
300-00-41114-000-000	DEBT SERVICE TAX	283,493.75	289,438.75	290,090.00	-	290,090.00	290,090.00	290,090.00	$492,505.26	69.78%
	Fund Balance - January 1	**-**	**-**	**-**		**-**	**-**		**70,488.91**	
	Fund Balance Used to Reduce Levy:	-							(70,489.00)	
	Fund Balance - December 31 (2026 Estimated)	-	-	-	-	**70,488.91**	70,489.59	68,771.59	(0.09)	0.70
	Outstanding General Obligation Debt- Dec 31	3,070,000.00	2,845,000.00			5,180,385.26	5,180,385.26	5,180,385.26	4,865,000.00	
								2026 Equalized Value:	698,417,100.00	
								Year End Debt Ratio:	0.80%	
							Allowable Debt (5% of Equalized Value):	**% of Equalized Value):**	30,880,085.00	

Village of Rochester Debt Schedules- 2026-2027

Purpose/ Original Amount;/Int. Rate		Payment Schedule				Principal Bal. after payment
		Year	Principal	Interest	Total	
		2020				$ 1,760,000.00
2016 BOND ISSUE- 2.36% $2,175,000		2021	$ 115,000.00	$ 37,240.00	**$ 152,240.00**	$ 1,645,000.00
Proceeds	2,175,000.00	2022	$ 115,000.00	$ 35,659.00	**$ 150,659.00**	$ 1,530,000.00
Financing Costs	$ (44,573.00)	2023	$ 115,000.00	$ 33,934.00	**$ 148,934.00**	$ 1,415,000.00
Net Proceeds:	2,130,427.00	2024	$ 115,000.00	$ 32,094.00	**$ 147,094.00**	$ 1,300,000.00
BY PURPOSE:		2025	$ 115,000.00	$ 30,139.00	**$ 145,139.00**	$ 1,185,000.00
2013 STF Loan (Fire Truck) Refunding	$ (243,815.16)	2026	$ 115,000.00	$ 28,040.00	**$ 143,040.00**	$ 1,070,000.00
2012 STF Loan (Village Hall) Refunding	$ (535,847.21)	2027	$ 120,000.00	$ 25,748.00	**$ 145,748.00**	$ 950,000.00
Tanker Refurbishment	$ (139,070.00)	2028	$ 125,000.00	$ 23,235.00	**$ 148,235.00**	$ 825,000.00
Fire Company Equipment Replacement	$ (60,000.00)	2029	$ 125,000.00	$ 20,516.00	**$ 145,516.00**	$ 700,000.00
2016 - 2018 Street Projects	$ (1,151,694.63)	2030	$ 130,000.00	$ 17,550.00	**$ 147,550.00**	$ 570,000.00
		2031	$ 130,000.00	$ 14,365.00	**$ 144,365.00**	$ 440,000.00
		2032	$ 95,000.00	$ 11,458.00	**$ 106,458.00**	$ 345,000.00
		2033	$ 95,000.00	$ 8,798.00	**$ 103,798.00**	$ 250,000.00
		2034	$ 80,000.00	$ 6,260.00	**$ 86,260.00**	$ 170,000.00
		2035	$ 80,000.00	$ 3,900.00	**$ 83,900.00**	$ 90,000.00
		2036	90,000.00	1,350.00	**$ 91,350.00**	$ -

Village of Rochester Debt Schedules- 2026-2027

Purpose/ Original Amount;/Int. Rate		Payment Schedule				Principal Bal. after payment
		Year	Principal	Interest	Total	
2021 BOND ISSUE- 1.512% $2,030,000		**2021**		$ 20,074.45	$ 20,074.45	$ 2,030,000.00
Proceeds	2,155,416.25	**2022**	$ 75,000.00	$ 39,850.00	$ 114,850.00	$ 1,955,000.00
Financing Costs	$ (125,416.25)	**2023**	$ 85,000.00	$ 38,250.00	$ 123,250.00	$ 1,870,000.00
Net Proceeds:	2,030,000.00	**2024**	$ 100,000.00	$ 36,400.00	$ 136,400.00	$ 1,770,000.00
BY PURPOSE:		**2025**	$ 110,000.00	$ 34,300.00	$ 144,300.00	$ 1,660,000.00
2011 Bond (Streets) Refunding	$ (530,000.00)	**2026**	$ 115,000.00	$ 32,050.00	$ 147,050.00	$ 1,545,000.00
Pumper 835 Purchase	$ (670,000.00)	**2027**	$ 125,000.00	$ 29,650.00	$ 154,650.00	$ 1,420,000.00
Library Building Windows	$ (35,000.00)	**2028**	$ 120,000.00	$ 27,200.00	$ 147,200.00	$ 1,300,000.00
2021-2022 Street Projects	$ (795,000.00)	**2029**	$ 125,000.00	$ 24,750.00	$ 149,750.00	$ 1,175,000.00
		2030	$ 120,000.00	$ 22,300.00	$ 142,300.00	$ 1,055,000.00
		2031	$ 125,000.00	$ 19,850.00	$ 144,850.00	$ 930,000.00
		2032	$ 80,000.00	$ 17,800.00	$ 97,800.00	$ 850,000.00
		2033	$ 85,000.00	$ 16,150.00	$ 101,150.00	$ 765,000.00
		2034	$ 90,000.00	$ 14,400.00	$ 104,400.00	$ 675,000.00
		2035	$ 90,000.00	$ 12,600.00	$ 102,600.00	$ 585,000.00
		2036	$ 95,000.00	$ 10,750.00	$ 105,750.00	$ 490,000.00
		2037	$ 95,000.00	$ 8,850.00	$ 103,850.00	$ 395,000.00
		2038	$ 95,000.00	$ 6,950.00	$ 101,950.00	$ 300,000.00
		2039	$ 100,000.00	$ 5,000.00	$ 105,000.00	$ 200,000.00
		2040	$ 100,000.00	$ 3,000.00	$ 103,000.00	$ 100,000.00
		2041	100,000.00	1,000.00	**$ 101,000.00**	$ -

Village of Rochester Debt Schedules- 2026-2027

Purpose/ Original Amount;/Int. Rate		Payment Schedule				Principal Bal. after payment
		Year	Principal	Interest	Total	
2026 BOND ISSUE 3.908% $2,600,000		2027 PREMIUM BAL. CARRIED FORWARD		$ 68,772.00	$ 68,772.00	
		2027	$ 70,385.26	$ 123,439.41	$ 193,824.67	$ 2,495,000.00
Net Proceeds:	2,562,271.59	2028	$ 90,000.00	$ 106,943.76	$ 196,943.76	$ 2,405,000.00
BY PURPOSE:		2029	$ 95,000.00	$ 102,318.76	$ 197,318.76	$ 2,310,000.00
Street	$ 1,704,363.46	2030	$ 95,000.00	$ 97,568.76	$ 192,568.76	$ 2,215,000.00
Fire- Squad 832	$ 657,537.02	2031	$ 105,000.00	$ 92,568.76	$ 197,568.76	$ 2,110,000.00
Fire- Radios	$ 82,000.00	2032	$ 110,000.00	$ 87,193.76	$ 197,193.76	$ 2,000,000.00
Riverside Park	$ 102,849.52	2033	$ 110,000.00	$ 81,693.76	$ 191,693.76	$ 1,890,000.00
Debt Svc. Reserve	68,771.59	2034	$ 115,000.00	$ 76,068.76	$ 191,068.76	$ 1,775,000.00
Total Issue:	2,615,521.59	2035	$ 125,000.00	$ 70,068.76	$ 195,068.76	$ 1,650,000.00
Minus Issuance costs:	(53,250.00)	2036	$ 135,000.00	$ 63,568.76	$ 198,568.76	$ 1,515,000.00
Bond Proceeds:	2,562,271.59	2037	$ 130,000.00	$ 57,593.76	$ 187,593.76	$ 1,385,000.00
		2038	$ 130,000.00	$ 52,394.18	$ 182,394.18	$ 1,255,000.00
		2039	$ 135,000.00	$ 47,093.76	$ 182,093.76	$ 1,120,000.00
		2040	$ 145,000.00	$ 41,493.76	$ 186,493.76	$ 975,000.00
		2041	$ 150,000.00	$ 35,593.76	$ 185,593.76	$ 825,000.00
		2042	$ 150,000.00	$ 29,593.76	$ 179,593.76	$ 675,000.00
		2043	$ 160,000.00	$ 23,493.76	$ 183,493.76	$ 515,000.00
		2044	$ 165,000.00	$ 17,196.88	$ 182,196.88	$ 350,000.00
		2045	$ 170,000.00	$ 10,600.00	$ 180,600.00	$ 180,000.00
		2046	$ 180,000.00	$ 3,600.00	$ 183,600.00	$ -

Village of Rochester Debt Schedules- 2026-2027

Purpose/ Original Amount;/Int. Rate		Payment Schedule				Principal Bal. after payment
		Year	Principal	Interest	Total	
Outstanding Balances (Year End)			Total Annual Payments			
	2021	$ 3,720,615.35		2021	$ 179,915.06	
	2022	$ 3,485,000.00		2022	$ 312,948.96	
	2023	$ 3,285,000.00		2023	$ 272,184.00	
	2024	$ 3,070,000.00		2024	$ 283,494.00	
	2025	$ 2,845,000.00		2025	$ 289,439.00	
	2026	$ 5,180,385.26		2026	$ 290,090.00	
	2027	$ 4,865,000.00		2027	$ 562,994.67	
	2028	$ 4,530,000.00		2028	$ 492,378.76	
	2029	$ 4,185,000.00		2029	$ 492,584.76	
	2030	$ 3,840,000.00		2030	$ 482,418.76	
	2031	$ 3,480,000.00		2031	$ 486,783.76	
	2032	$ 3,195,000.00		2032	$ 401,451.76	
	2033	$ 2,905,000.00		2033	$ 396,641.76	
	2034	$ 2,620,000.00		2034	$ 381,728.76	
	2035	$ 2,325,000.00		2035	$ 381,568.76	
	2036	$ 2,005,000.00		2036	$ 395,668.76	
	2037	$ 1,780,000.00		2037	$ 291,443.76	
	2038	$ 1,555,000.00		2038	$ 284,344.18	
	2039	$ 1,320,000.00		2039	$ 287,093.76	
	2040	$ 1,075,000.00		2040	$ 289,493.76	
	2041	$ 825,000.00		2041	$ 286,593.76	
	2042	$ 675,000.00		2042	$ 179,593.76	
	2043	$ 515,000.00		2043	$ 183,493.76	
	2044	$ 350,000.00		2044	$ 182,196.88	
	2045	$ 180,000.00		2045	$ 180,600.00	
	2046	$ -		2046	$ 183,600.00	
2025 Equalized Value:	698,417,100	2025 Debt Ratio:				
Total Borrowing Capacity	34,920,855.00	8.15%			Inter- Fund/	
				GO Debt	Sewer Loan	Total Payments
2027 Debt Payments for GO debt authorized after July 1, 2005				$ 562,994.67		$ 562,994.67

2027 Capital Projects Budget Considerations

Account Number	Account description	2024 Actual	2025 Actual	2026 Actual Through 8.31.26	9.1.2026 - 12.31.2026 (Estimated)	2026 Total (Actual + Estimated)	2026 BUDGET AMENDED Recc. 11.9	2026 AMENDED BUDGET	2027 Budget	% Change	Notes/ Adjustments
CAPITAL OUTLAY FUND											
REVENUES											
400-50-46200-000-000	PROCEEDS FROM DEBT - PUB WKS	-	-	-	-	-	-	-		0.00%	
400-41-46200-000-000	PROCEEDS FROM DEBT - FIRE	-	-	-	-	-	-	-		0.00%	
400-50-43535-000-000	LRIP FUNDING GRANT	-	24,482.79	-	-	-	-	-		0.00%	
400-85-46200-000-000	PROCEEDS FROM DEBT - PARKS	-	-	-	-	-	-	-		0.00%	
400-00-49200-000-000	TRANSFERS FROM OTHER FUNDS (SW)	55,517.00	16,100.00	256,847.00	20,430.00	277,277.00	277,277.00	274,530.00		-100.00%	
400-00-49200-000-000	TRANSFERS FROM OTHER FUNDS (GEN)		242,083.00								
400-00-48101-000-000	INTEREST REVENUE-BOND PROCEEDS	-	-	16,438.31	14,400.00	30,838.31	30,800.00	-		0.00%	
400-00-49500-000-000	PROCEEDS ON BOND ISSUANCE	-	-	2,600,000.00	-	2,600,000.00	2,600,000.00	2,600,000.00		-100.00%	
	TOTAL REVENUES	55,517.00	282,665.79	2,873,285.31	34,830.00	2,908,115.31	2,908,077.00	2,874,530.00	-	-100.00%	
EXPENDITURES											
400-00-57220-000-000	OUTLAY- FIRE PROTECTION	-	-	-	276,603.00	276,603.00	276,603.00	657,537.00	265,957.00	-59.55%	*Squad 832- $115,000 Below Budget*
400-00-57220-000-001	OUTLAY- FIRE COMMUNICATIONS					-	-	82,000.00	82,000.00	-87.53%	*Defib Replacements scheduled for 2028 - $150K*
400-00-57230-000-000	OUTLAY -AMB/EMS	226,923.00	-	-	-	-	-	-		0.00%	
400-00-57331-000-000	OUTLAY-STREETS	80,753.26	48,342.19	-	-	-	-	-		0.00%	
400-00-57331-000-003	OUTLAY-OAK KNOLL ROAD	-	139,999.05	1,460,951.65	197,116.74	1,658,068.39	1,658,000.00	1,843,118.00		-100.00%	*$185,049 Below Budget*
400-00-57360-000-000	OUTLAY-WAYFINDING SIGNAGE PROJ	20,657.50	-	-	-	-	-	-		0.00%	
400-00-57401-000-000	EQUIPMENT OUTLAY	-	-	-	-	-	-	-		0.00%	
400-00-57620-000-000	PARK OUTLAY	-	-	-	-	-	-	102,850.00		-100.00%	*Riverside Park Improvements (see page 2)*
400-00-58300-000-000	DEBT ISSUANCE COSTS	-	-	53,250.00	-	53,250.00	53,250.00	53,250.00		-100.00%	
400-00-59200-000-000	TRANSFER TO OTHER FUNDS	-	-	-	-	-	-	-		0.00%	
	TOTAL EXPENDITURES:	328,333.76	188,341.24	1,514,201.65	473,719.74	1,987,921.39	1,987,853.00	2,738,755.00	347,957.00	-87.30%	
	Revenues Minus Expenditures:	(272,816.76)	94,324.55			920,193.92	920,224.00	135,775.00	(347,957.00)		
	Fund Balance January 1	42,720.23	(230,096.53)			(135,771.98)	(135,771.98)	(135,771.98)	784,421.94		
	Fund Balance Used to Reduce Levy:								347,957.00		
	Fund Balance December 31 (2025 Estimated)	(230,096.53)	(135,771.98)			784,421.94	784,452.02	3.02	436,464.94		
	Other Financing Receipts (Disbursements)										
100-00-11310-000-000	Interfund Advances Out (Due from Other Funds)			(135,775.00)	-	(135,775.00)	(135,775.00)	(135,775.00)	-		
100-00-24300-000-000	Interfund Advances In (Due to Other Funds)		135,775.00						-		
	Total Other Financing Receipts (Disbursements)		135,775.00	(135,775.00)	-	(135,775.00)	(135,775.00)	(135,775.00)	-		
	Net Change in Fund Cash Balances										
	Fund Cash Balances, January 1	42,720.23	(230,096.53)			3.02	3.02		784,452.02		
	Fund Cash Balances, December 31	**(230,096.53)**	**3.02**			**784,421.94**	**784,452.02**		***436,464.94***		

2027 Capital Projects Budget Considerations

Capital Project Fund Balances- by project:		Anticipated Remaining Fund Bal. 12.31.26	Anticipated Interest Earnings	Anticipated Principal Balance Committed	Anticipated Principal Balance (Uncommitted)	Transfers in from other funds	Projected Amts. Paid out thru year end	Projected Amts. Paid out thru year end	Original Principal Borrowing		
	Public Works Capital Projects Fund	197,514	11,470		187,800	277,277	(1,793,843)	(1,793,843)	1,704,363		
	Park Outlay Capital Projects Fund	105,194	2,344	102,850					102,850		
	Fire-EMS Capital Projects Fund - Squad 832	397,959	17,025	265,957	114,977		(276,603)	(276,603)	657,537		
	Fire-EMS Capital Projects Fund - Communications	82,000		82,000	-				82,000		
		782,667	30,839	450,807	302,777	277,277	(2,070,446)	(2,070,446)	2,546,750		
	Use of bond funds are limited to the purposes of the bond; or debt service and must be paid out within 3 years of issue.										
	These purposes of this bond are: street rehabiliation; park improvements; and the acqusition of fire truck/ fire equipment										
Anticipated Sale Proceeds from Sale of Fire Trucks (Range):		**Low**	**High**								
Truck 824	$9.080 - $90,800	9,080.00	90,800.00								
Truck 827	$91,100 - $364,400	91,100.00	364,400.00								
	Potential Sale Proceeds:	100,180.00	455,200.00								
Upcoming Fire Company Capital Purchase Schedule:											
2028	Replace Defibs	150,000	(Noted as somewhat flexible. RVFC defibs are 4 generations behind the current model. Current pricing is $60K each)								
Upcoming Riverside Park Improvements:											
	Park Pavilion Construction Costs	????									
2026 Estimate	Parking lot and concrete pad	206,568	On hold pending pavilion design and installation - based on B-W and Payne & Dolan bid amts to include with Oak Knoll								
	Concrete Pad	65,680									
		272,248									
For consideration in 2031 Bond Issue:											
2030	Refurbish Tender 862	400,000									
2031	Refurbish Brush Truck 870	100,000									

2027 Library Budget Considerations

Account Number	Account description	2024 Actual	2025 Actual	2026 Actual Through 8.31.26	9.1.2026 - 12.31.2026 (Estimated)	2026 Total (Actual + Estimated)	2026 BUDGET	2027 Budget	% Change
LIBRARY FUND									
REVENUES									
200-00-41113-000-000	LIBRARY TAX	128,564.00	131,543.28	144,698.00	-	144,698.00	144,698.00	144,698.00	0.00%
200-00-43790-000-000	PRAIRIE LAKES LIBRARY RESOURCE	63,166.00	63,645.51	30,929.79	30,930.21	61,860.00	61,860.00	74,198.00	19.95%
200-00-46710-000-000	LIBRARY FINES	353.96	356.22	413.71	-	413.71	400.00	500.00	25.00%
200-00-46720-000-000	HS UTILITY PAYMENT	-	586.92	665.22	-	665.22	585.00	585.00	0.00%
200-00-48500-000-000	LIBRARY MISC INCOME/DONATIONS	659.20	1,967.00	-	-	-	100.00	100.00	0.00%
	Subtotal:	**$192,743.16**	**$198,098.93**	**$176,706.72**	**$30,930.21**	**$207,636.93**	**207,643.00**	**$220,081.00**	**5.99%**
EXPENSES									
200-80-55110-110-000	LIBRARY WAGES/SALARIES	125,766.78	135,412.92	83,553.90	52,562.10	136,116.00	133,416.00	140,000.00	4.93%
200-80-55110-130-000	LIBRARY SOC SEC/MED	8,369.65	10,687.65	6,391.95	3,857.05	10,249.00	10,249.00	10,500.00	2.45%
200-80-55110-131-000	LIBRARY WRS	6,629.55	8,152.70	5,014.42	3,127.58	8,142.00	8,142.00	8,135.00	-0.09%
200-80-55110-132-000	LIBRARY HEALTH	-	-	-	-	-	-		0.00%
200-80-55110-133-000	LIBRARY LIFE INS	177.10	163.97	104.94	55.06	160.00	160.00	175.00	9.38%
200-80-55110-150-000	LIBRARY STAFF VOLUNTEER & DE	351.06	102.73	50.00	600.00	650.00	650.00	650.00	0.00%
200-80-55110-153-000	LIBRARY ADMIN EXP	655.38	642.53	161.51	38.49	200.00	1,000.00	1,000.00	0.00%
200-80-55110-220-000	LIBRARY ELECTRIC	4,458.68	5,053.58	3,160.00	2,450.00	5,610.00	5,184.00	6,700.00	29.24%
200-80-55110-221-000	LIBRARY GAS	1,008.38	1,747.42	1,182.00	1,260.00	2,442.00	2,592.00	4,884.00	88.43%
200-80-55110-222-000	LIBRARY SEWER UTILITY	1,995.00	1,692.00	474.00	1,134.00	1,608.00	1,608.00	1,608.00	0.00%
200-80-55110-223-000	LIBRARY PHONE	1,752.65	1,772.50	1,279.23	579.77	1,859.00	1,800.00	1,740.00	-3.33%
200-80-55110-240-000	LIBRARY BLDG MAINTENANCE	2,995.47	3,455.43	1,288.08	1,911.92	3,200.00	3,200.00	3,200.00	0.00%
200-80-55110-310-000	LIBRARY OFFICE SUPPLIES	4,126.75	2,170.74	2,332.78	267.22	2,600.00	2,000.00	3,000.00	50.00%
200-80-55110-311-000	LIBRARY COMPUTER/IT EXP	2,059.00	97.92	-	-	-	2,500.00	1,000.00	-60.00%
200-80-55110-312-000	LIBRARY COPIER EXP	1,267.66	1,327.49	943.12	616.88	1,560.00	1,560.00	1,560.00	0.00%
200-80-55110-400-000	LIBRARY AUDIO BOOKS	3,902.69	941.67	1,564.07	2,435.93	4,000.00	4,000.00	4,000.00	0.00%
200-80-55110-401-000	LIBRARY BOOKS	16,622.40	11,850.33	9,256.64	4,743.36	14,000.00	15,000.00	17,000.00	13.33%
200-80-55110-402-000	LIBRARY MUSIC CDS	36.52	22.13	-	-	-	-	200.00	0.00%
200-80-55110-403-000	LIBRARY PERIODICALS	255.93	185.88	290.52	-	290.52	400.00	400.00	0.00%
200-80-55110-404-000	LIBRARY PROGRAM EXP	4,364.13	3,656.50	2,864.65	2,235.35	5,100.00	5,600.00	4,100.00	-26.79%
200-80-55110-405-000	LIBRARY VIDEO MATERIALS DVD	1,555.46	863.99	129.54	2,270.46	2,400.00	2,550.00	2,400.00	-5.88%
200-80-55110-406-000	LIBRARY WAVE CONSORTIUM O.C.	3,369.19	4,127.07	4,583.80	248.20	4,832.00	4,832.00	5,555.40	14.97%
200-80-55110-407-000	LIBRARY WISCAT	1,800.00	1,200.00	600.00	600.00	1,200.00	1,200.00	1,200.00	0.00%
200-80-55110-810-000	LIBRARY CAPITAL EQUIPMENT	2,118.26	1,650.00	-	-	-	-	1,073.60	100.00%
200-80-59200-000-000	TRANSFER TO OTHER FUNDS	-	-	-	-	-	-	-	0.00%
	Subtotal:	**195,637.69**	**196,977.15**	**125,225.15**	**80,993.37**	**206,218.52**	**207,643.00**	**220,081.00**	**5.99%**
	Revenues Minus (-) Expenditures:	-2,894.53	1,121.78			1,418.41	0.00	0.00	
	Excess Fund Balance Used to Offset Tax Levy:								
	Fund Balance - January 1	4,169.93	1,275.40			2,397.18	2,397.18	3,815.59	
	Fund Balance December 31 (2025 Estimated):	1,275.40	2,397.18			3,815.59	2,397.18	3,815.59	

The following funds are supported by the Village of Rochester 2026 property tax levy as follows:				
	GENERAL FUND	**LIBRARY FUND**	**DEBT SVC FUND**	**CAPITAL PROJECTS**
Total Revenues	967,968.00	75,383.00	-	
Total Expenditures	1,895,077.75	220,081.00	562,994.17	347,957.00
Excess of Revenues Over (Under) Expenditures	927,109.75	144,698.00	562,994.17	347,957.00
Excess Cash Balance Used to Offset Levy			70,489.00	347,957.00
Property Tax Contributions:	927,109.75	144,698.00	492,505.17	0.00
Summary of General Property Tax Levy:	**2025**	**2026**	**2027**	
General Fund	714,350.25	677,607.30	927,109.75	
Library Fund	128,564.00	144,698.00	144,698.00	
Debt Service Fund	289,438.75	290,090.00	492,505.17	
Capital Projects Fund	0.00	0.00	0.00	
Total Tax Levy:	**1,132,353.00**	**1,112,395.30**	**1,564,312.92**	
Total Assessed Value	445,857,100	606,358,800	610,052,700	
Tax Rate Per Thousand:	2.540	1.835	2.564	
Special Purpose Tax Districts (included in total municipal levy calculations):				
Honey Lake Streets & Light Tax District Levy:	**2025**	**2026**	**2027**	
Honey Lake: Streets	23,500.00	28,675.00	29,250.00	
Honey Lake: Street Lights	7,820.00	2,800.00	2,600.00	
	31,320.00	**31,475.00**	**31,850.00**	
Assessed Value- Streets & Lights District:	17,565,900	22,969,300	22,992,200	
Tax Rate Per Thousand:	1.783	1.370	1.385	
Total Village of Rochester Tax Levies:	**1,163,673.00**	**1,143,870.30**	**1,593,562.92**	
		Max Tax Levy	**1,494,375**	***Levy Limit Worksheet***

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		Difference:	99,187.92	

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2027 Stormwater Utility Budget Worksheet

Presented for Discussion:
10.19.2026 Finance Committee Meeting

Account Number	Account Description	2024 Actual	2025 Actual	2026 Actual Through 8.31.2026	9.1.2026-12.31.2026 (Estimated)	2026 Total (Actual + Estimated)	2026 Budget	2027 Budget
109-56-48100-000-000	Interest on Temporary Investments	11,773.63	4,522.21	3,155.91		3,155.91	5,000.00	1,000.00
109-56-48200-000-000	Stormwater Utility Fees	116,145.37	116,860.37	116,821.37	-	116,821.37	116,886.00	165,073.38
109-00-49200-000-000	Transfer in From Other Funds (Capital Projects)							
	Toal Revenues:	127,919.00	121,382.58	119,977.28	-	119,977.28	121,886.00	166,073.38
	Fund Balance Carried Over from Previous Year:	189,477.47	160,892.38	178,981.70	(28,592.48)	178,981.70	178,981.70	(78,032.38)
	Operating/Capital Projects Funds:	317,396.47	282,274.96	298,958.98	(28,592.48)	298,958.98	300,867.70	88,041.00
109-56-53100-110-000	Public Works Dept Wages	21,129.80	20,861.62	14,210.57	7,200.00	21,410.57	20,000.00	24,666.00
109-56-53100-130-000	Public Works FICA	1,505.04	1,570.61	1,010.29	551.00	1,561.29	1,522.00	1,887.00
109-56-53100-131-000	Public Works WRS (Pension)	1,307.13	1,425.77	920.35	496.00	1,416.35	1,433.00	1,494.00
109-56-53100-132-000	Health Insurance Benefit	5,109.26	5,547.30	3,915.29	1,962.90	5,878.19	5,671.00	5,904.00
109-56-53100-330-000	Public Works Mileage	-	-	-		-	100.00	100.00
109-56-53440-361-000	Stormwater Operations Related to Utility	15,630.00	12,000.00	-	15,000.00	15,000.00	15,000.00	15,000.00
109-56-53440-153-000	Stormwater Administrative Expenses	14,063.01	18,030.80	13,682.91	-	13,682.91	14,760.00	14,800.00
109-56-53440-211-000	Stormwater Audit Expenses	4,960.00	5,280.00	5,609.60	-	5,609.60	5,600.00	5,880.00
109-56-53440-212-000	Stormwater Engineering Fees	8,290.00	-	387.50	2,000.00	2,387.50	3,000.00	2,000.00
109-56-53440-170-000	Stormwater Drainage District Fees	13,281.87	12,706.07	12,130.32	-	12,130.32	13,000.00	13,000.00
109-56-53440-360-000	Stormwater Equipment Expense(Truck Operating)	923.94	1,461.89	92.40	500.00	592.40	950.00	310.00
109-56-53440-224-000	Stormwater Mobile Services	-	-	300.99	400.00	700.99	720.00	1,000.00
109-56-53440-362-000	Stormwater Fuel	-	-	292.77	400.00	692.77	800.00	1,000.00
109-56-53440-390-000	Stormwater Misc Exp	-	-	-	500.00	500.00	1,000.00	1,000.00
109-56-57331-810-000	Stormwater Equipment Expense(Capt Outlay)		-	18,151.47		18,151.47	19,000.00	
109-56-57100-212-000	Stormwater Capital Projects Engineering	15,766.24	3,426.15	-		-	-	
109-56-57100-213-000	Stormwater Capital Projects Construction Costs	54,537.80	4,883.05	-		-	-	
109-56-59200-000-000	Transfer to Other Funds(Oak Knoll Rehab Project)		16,100.00	256,847.00	20,430.00	277,277.00	274,530.00	
	Total Expenditures:	156,504.09	103,293.26	327,551.46	49,439.90	376,991.36	377,086.00	88,041.00
	Excess of Revenues Over (Under) Expenditures:	(28,585.09)	18,089.32	(207,574.18)	(49,439.90)	(257,014.08)	(255,200.00)	78,032.38
	Transfer to Capital Projects Fund (Fund Balance 12.31.202X):	160,892.38	178,981.70	(28,592.48)	(78,032.38)	(78,032.38)	(76,218.30)	-
	Other Financing Receipts (Disbursements)							
109-00-11310-000-000	Interfund Advances Out (Due from Other Funds)							
109-00-24300-000-000	Interfund Advances In (Due to Other Funds)					78,032.38	76,218.30	
	Total Other Financing Receipts (Disbursements)						-	
	Net Change in Fund Cash Balances	(28,585.09)				(257,014.08)	(255,200.00)	
	Fund Cash Balances, January 1	189,477.47				-	178,981.70	
	Fund Cash Balances, December 31	160,892.38	160,892.38			(178,981.70)	-	

Utility Fee Revenue:	165,073.38
Unit Count	1,802.50
ty Fee (Per Equivalent Residential Unit):	**91.58**
ROUNDED:	92.00
2025 Stormwater Utility Fee:	**65.00**
	($27 increase)