

ANNUAL REPORT FOR CITY OF MENNO  
AS OF AND FOR THE YEAR ENDED December 31, 2025

**GOVERNMENTAL FUNDS--MODIFIED CASH BASIS**

	General Fund	Cemetery Perpetual Fund	Bond Debt Servi Fund	Total Governmental Funds
Beginning Balance	1,622,144.58	73,204.86	152,283.27	1,847,632.71
Revenues and Other Sources:				
Taxes:				
Property Taxes	264,143.71	0.00	12,666.26	276,809.97
General Sales and Use Taxes	294,828.37	0.00	0.00	294,828.37
Penalties and Interest on Delinquent Taxes	927.38	0.00	47.44	974.82
Licenses and Permits	7,300.00	0.00	0.00	7,300.00
Intergovernmental Revenues:				
Federal Grants	6,909.72	0.00	0.00	6,909.72
State Shared Revenue	47,527.59	0.00	0.00	47,527.59
County Shared Revenue:	5,667.03	0.00	0.00	5,667.03
Charges for Goods and Services:				
Highways and Streets	2,000.00	0.00	0.00	2,000.00
Sanitation	91,996.66	0.00	0.00	91,996.66
Culture and Recreation	6,619.25	0.00	0.00	6,619.25
Ambulance	52,298.12	0.00	0.00	52,298.12
Cemetery	1,100.00	1,100.00	0.00	2,200.00
Fines and Forfeits:				
Other	1,840.56	0.00	0.00	1,840.56
Miscellaneous Revenue and Other Sources:				
Investment Earnings	23,359.68	0.00	872.86	24,232.54
Rentals	100.00	0.00	0.00	100.00
Contributions and Donations from Private Sources	5,383.00	100.00	0.00	5,483.00
Other Revenues	73,629.68	0.00	0.00	73,629.68
Sale of Municipal Property	528.75	0.00	0.00	528.75
Total Revenue and Other Sources	886,159.50	1,200.00	13,586.56	900,946.06
Expenditures and Other Uses:				
Legislative	17,558.11	0.00	0.00	17,558.11
Executive	4,012.07	0.00	0.00	4,012.07
Elections	377.99	0.00	0.00	377.99
Financial Administration	93,647.89	0.00	0.00	93,647.89
Other General Government	9,954.33	0.00	0.00	9,954.33
Police	75,911.39	0.00	0.00	75,911.39
Fire	26,993.38	0.00	0.00	26,993.38
Highways and Streets	375,987.90	0.00	0.00	375,987.90
Sanitation	83,629.39	0.00	0.00	83,629.39
Cemeteries	13,306.01	0.00	0.00	13,306.01
Health	3,111.18	0.00	0.00	3,111.18
Ambulance	33,188.11	0.00	0.00	33,188.11
Recreation	38,142.26	0.00	0.00	38,142.26
Parks	29,476.42	0.00	0.00	29,476.42
Libraries	8,246.31	0.00	0.00	8,246.31
Auditorium	2,000.00	0.00	0.00	2,000.00
Museums	774.00	0.00	0.00	774.00
Economic Development and Assistance	16,963.09	0.00	0.00	16,963.09
Debt Service	0.00	0.00	61,387.24	61,387.24
Total Expenditures and Other Uses	833,279.83	0.00	61,387.24	894,667.07
Transfers In (Out)	(25,000.00)	0.00	54,736.00	29,736.00
Increase/Decrease in Fund Balance	27,879.67	1,200.00	6,935.32	36,014.99
Ending Balance:				

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	General Fund	Cemetery Perpetual Fund	Bond Debt Service Fund	Total Governmental Funds
Nonspendable	0.00	50,000.00	0.00	50,000.00
Restricted	0.00	24,404.86	159,218.59	183,623.45
Committed	0.00	0.00	0.00	0.00
Assigned	376,853.86	0.00	0.00	376,853.86
Unassigned	1,273,170.39	0.00	0.00	1,273,170.39
<b>Total Ending Fund Balance</b>	<b>1,650,024.25</b>	<b>74,404.86</b>	<b>159,218.59</b>	<b>1,883,647.70</b>

Governmental Long-term Debt

865,135.86

**PROPRIETARY FUNDS--MODIFIED CASH BASIS**

	Water Fund	Sewer Fund	Fund
Beginning Balance	41,373.24	594,334.87	0.00
Revenues	179,202.91	186,771.75	0.00
Expenses	134,335.17	116,179.99	0.00
Transfers In (Out)	0.00	(29,736.00)	0.00
Ending Balance:			
Restricted for:			
Revenue Bond Debt Service	0.00	196,578.50	0.00
Revenue Bond Retirement	0.00	0.00	0.00
Revenue Bond Contingency	0.00	0.00	0.00
Special Assessment Bond Guarantee	0.00	0.00	0.00
Special Assessment Bond Sinking	0.00	0.00	0.00
Equipment Repair and/or Replacement	54,109.77	310,061.29	0.00
Landfill Closure and Post Closure Costs	0.00	0.00	0.00
Permanently Restricted Purposes	0.00	0.00	0.00
Other purposes	0.00	0.00	0.00
Unrestricted	32,131.21	128,550.84	0.00

Enterprise Long-term Debt

The preceding financial data does not include fiduciary funds or component units. Information pertaining to those activities may be obtained by contacting the municipal finance officer at XXX-XXXX.

Municipal funds are deposited as follows:

Depository	Amount
Menno State Bank	2,605,417.37