

**EUREKA TOWNSHIP**  
*Dakota County, State of Minnesota*  
**SPECIAL TOWN BOARD MEETING**  
**January 6, 2026 – 3:30 P.M.**

**Call to Order**

The Eureka Township Town Board Special Meeting was called to order at 3:38 p.m. by Chair Ceminsky.

Supervisors Present: Mark Ceminsky, Pete Storlie, Dan Ames, and Allen Novacek

Others Present: Liz Atwater

Zoom: None

**Purpose of the Special Town Board Meeting**

Chair Ceminsky stated the purpose of the meeting is to discuss and take possible action on 2025 actual v. budget, 2027 levy and budget, and 2026 annual meeting presentation.

**2025 Budget v. Actual**

Clerk/Treasurer Atwater reviewed the 2025 budget versus actual report, beginning with the General Fund. Overall General Fund revenues came in under budget by \$2,232. While some revenue categories exceeded projections, others were under budget, including property taxes and gravel tax, resulting in the net shortfall. General Fund expenditures were under budget by \$20,624.35. Based on actual revenues and expenditures, the Township ended the year with a net positive balance of \$18,391.64. Clerk/Treasurer Atwater recommended that, due to the Township operating on a cash basis, the Town Board consider approving an internal transfer as of December 31, 2025, transferring approximately \$18,000 to \$18,400 from the General Fund to the Professional Services account (Fund 803). This transfer would better align cash balances with budgeted amounts.

*Motion:* Supervisor Novacek moved to transfer \$18,000 from General Fund to Professional Services as of 12.31.2025. Chair Ceminsky seconded the motion. Roll call vote: Dan Ames- Aye; Pete Storlie – Aye; Mark Ceminsky – Aye; Allen Novacek – Aye. *Motion carried 4-0.*

Clerk/Treasurer Atwater reported that while Road and Bridge property tax revenue was approximately \$15,000 less than anticipated, the Township revenue from the town allotment and other sources surpassed the budgeted amount. Overall, actual Road and Bridge revenues exceeded the budget by approximately \$14,000. Expenses for Road and Bridge came in under budget by approximately \$3,900. Based on the combined positive variance of approximately \$18,000, the Clerk/Treasurer recommended transferring \$18,000 from the Road and Bridge fund to Fund 805 (Road and Bridge Capital Improvement Fund) for year-end, 2025.

*Motion:* Chair Ceminsky moved to transfer \$18,000 from Road and Bridge Fund to Road and Bridge Capital Improvement Fund as of 12.31.2025. Supervisor Novacek seconded the motion. Roll call vote: Dan Ames- Aye; Pete Storlie – Aye; Mark Ceminsky – Aye; Allen Novacek – Aye. *Motion carried 4-0.*

**2027 Budget and Levy Planning**

The Town Board reviewed the proposed 2027 budget and levy, initially noting an overall proposed increase of approximately 21-22%, driven by higher attorney fee allocations for potential legal costs, increased interfund transfers to professional services and capital improvement funds, and significant increases in the fire services, Theirs proposed increase would account for potential shortfalls from the 2026 budget and levy. The Clerk presented analysis of the estimated tax impact on a median-value home and emphasized the importance of maintaining adequate reserves to avoid future borrowing.

The Town Board discussed balancing taxpayer impact with long-term financial sustainability, noting that insufficient levy increases could result in future loans to fund road maintenance, fire protection, and infrastructure needs. Transparency with residents regarding the true cost of services was emphasized, along with the need for contingency planning should a lower levy increase be approved.

As part of this discussion, the Board reviewed alternative budget adjustments that could be presented as a secondary option to residents. This alternative scenario reduces the proposed levy increase to approximately 9-9.5% by lowering Road and Bridge expenditures, reducing interfund transfers, and adjusting professional and attorney fee allocations. The Board noted that this option provides a reduced tax impact while acknowledging that certain projects or reserves may need to be delayed or adjusted if this lower increase is adopted.

**2026 Annual Meeting Presentation**

The Board reviewed the draft Annual Meeting Presentation, including reports, budget and levy discussion, accomplishments, ongoing projects, and goals. Members discussed which concerns to highlight and the importance of clearly communicating current challenges to residents. The Board confirmed the next review meeting for January 20, 2026, at 3:30pm to further review the information.

**Adjournment**

*Motion:* Vice Chair Storlie moved to adjourn the Special Town Board Meeting. Supervisor Novacek seconded the motion. *Motion carried 4-0.*

The meeting adjourned at 5:07 pm.

Respectfully submitted,



Liz Atwater, Town Clerk

Minutes Officially Approved By: Mark [Signature] on: 2/10/26  
Town Chair Date