CITY COUNCIL WORK SESSION

Monday, November 24, 2025 at 6:00 PM

Council Chambers - City Hall, 3rd Floor
1717 E. Park Street, Two Rivers, WI 54241

AGENDA

NOTICE: Arrangements for Addressing the City Council by Telephone, During Public Hearings or Input from the Public can be made by Contacting the City Manager's Office at 920-793-5532 or City Clerk's Office at 920-793-5526 by 4:00 p.m. on the day of the meeting

1. **CALL TO ORDER**

2. **PLEDGE OF ALLEGIANCE**

3. **ROLL CALL BY CITY CLERK**
   Councilmembers: Mark Bittner, Doug Brandt, Shannon Derby, Bill LeClair, Darla LeClair, Tim Petri, Bonnie Shimulunas, Scott Stechmesser, Adam Wachowski

4. **CONSIDERATION OF ANY COUNCIL MEMBER REQUESTS TO PARTICIPATE IN THIS MEETING FROM A REMOTE LOCATION**

5. **PUBLIC HEARING**

   A. Public Hearing on 2026 Proposed City Budget

6. **INPUT FROM THE PUBLIC**

7. **DISCUSSION ITEMS**

   A. Discussion of Room Tax Proposal and Funding Commitment for Neshotah Beach Concession Stand

   Summary: A representative from the Room Tax Commission will present an alternative funding model for an improved Neshotah Beach Building that will reduce the amount of funding needed from the General Fund.

   B. Discussion of City Schedule of Fees & Fines (Item# 25-228 tabled from Nov 17, 2025 meeting)

   Summary: The City Council will review the City's master fee schedule in comparison with other municipalities.

   C. Discussion of Draft Fiscal Year 2026 City Budget

   Summary: Presentation and discussion of the proposed 2026 Fiscal Year budget, outlining departmental priorities and major capital needs.

8. **ADJOURNMENT**
   Motion to dispense with the reading of the minutes of this meeting and adjourn

Sec. 1-2-1. License, permit and other fees established.

License, permit and other fees shall be as follows:

Code Section	License/Permit	Fee
2-5-1	Application for zoning map change	$350.00
2-5-1	Application for conditional use permit, planned unit development, recreational vehicle court, drive-in business, plan review, zoning code variance request or comprehensive plan amendment	$350.00
2-5-1	Zoning code text amendment	$150.00
2-5-1	Request for vacating street or alley	$350.00
2-5-1	Proposal for land division or redivision requiring a plat or survey	$10.00/lot; minimum $30.00
3-1-2; 3-1-4 thru 3-1-11	Fire prevention	$100.00
3-1-3	Bonfires and outdoor fires permit	$25.00
3-1-5	Vehicle fee—Command vehicle	$90.00/hour
3-1-5	Personnel cost for emergency services (per ½ hour)	Actual personnel cost
3-1-5	Administrative fee for emergency services	$20.00
3-1-5	Incineration/disposal fee	$75.00
3-1-5	Materials fee for prohibited discharges	Actual
~~3-1-5~~	~~Miscellaneous fee~~	~~Actual~~
3-1-12	Fire suppression fee—Class A or B foam	$100.00
3-1-12	Training fees—CPR class per person (four hours)	$45.00
3-1-12	Training fees—CPR/first aid (eight-hour class)	$55.00
3-1-12	Fire extinguisher training (per class)	$100.00
	Tactical emergency medical service fee	$150.00
	Paramedic intercept level 1	$275.00
	Paramedic intercept level 2	$325.00
3-2-1	Emergency vehicle	See below
3-2-1	BLS emergency—resident	$1300.00
3-2-1	BLS emergency—non-resident	$1600.00
3-2-1	ALS 1 emergency—resident	$1400.00
3-2-1	ALS 1 emergency—non-resident	$1700.00
3-2-1	ALS 2 emergency—resident	$1600.00
3-2-1	ALS 2 emergency—non-resident	$1900.00
3-2-1	Specialty care transport (SCT)—resident	$2000.00
3-2-1	Specialty care transport (SCT)—non-resident	$2300.00
3-2-1	Third-party ALS assist	$250.00
3-2-1	Patient assessment/assist charge	$200.00
3-2-1	On-scene medical service charge (BLS)—resident	$500.00
3-2-1	On-scene medical service charge (BLS)—non-resident	$600.00

3-2-1	On-scene medical service charge (ALS)—resident	$1000.00
3-2-1	On-scene medical service charge (ALS)—non-resident	$1200.00
3-2-1	Intercept (Level I)	$250.00
3-2-1	Intercept (Level II)	$300.00
3-2-1	Additional attendant charge	Actual personnel cost
3-2-1	Wait time (½-hour increments)	$75.00/half hour
3-2-1	Loaded mileage (all calls)	$22.00/mile
3-2-1	Ambulance standby (TRHS football)	$225.00 (2 on OT) $125.00 (1 on OT)
3-2-1	Ambulance standby (private events)	$175.00/hour
3-2-1	Ambulance standby additional time (½-hour increments)	$87.50/half hour
3-2-1	Vehicle fee—engine	$250.00/hour
3-2-1	Vehicle fee—command vehicle	$90.00/hour
3-2-1	Personnel Cost (per half hour)	Actual cost
3-2-1	Administrative Fee	$30.00
3-2-1	Incineration/disposal fee	$100.00
3-2-1	Materials fee	Actual
3-2-1	Miscellaneous fee	Actual
3-2-1	Fire suppression fee Class A or B foam	$100.00/gallon
3-2-1	Vehicle/Residence lockout	$50.00
3-2-1	Bariatric charge (Pt over 350# extra attendant)	$200.00
3-2-1	Damage to equipment fee	Actual Costs
4-1-1.B	Permit to construct, maintain or repair utilities within street right-of-way	See below
4-1-1.B	Application fee per submitted approved utility plan right-of-way	$10.00
4-1-1.B	Borings—Under street	$75.00 + $1.25 per parallel foot.
4-1-1.B	Street opening (standard street opening permit)	~~$80.00~~ $85.00
4-1-1.B	Contractor closing road	$~~50.00~~ per day $60.00
4-1-1.B	Sidewalk repair—Per property owner	$~~20.00~~ 25.00
4-1-1.B	Street opening permit - street restoration work shall be done by the department of public works and billed to the bonded plumber or authorized public utility at a rate of time and materials	$~~80.00~~ 85.00
4-1-1.B	Failure to obtain a permit prior to project start results in double the regular permit fee	
4-1-4.G	Sidewalk repair or replacement (form inspection required)	$~~20.00~~ 25.00
4-1-4.G	Sidewalk installation where grade and alignment stakes are needed (staking and form inspection required)	$50.00 +$5 for every full or partial 50-foot increment more than 100 feet.

4-1-4.G	Failure to obtain a permit prior to project start ~~results in double the regular permit fee~~	Double the regular permit fee
4-1-6	Sidewalk snow & ice removal	$1.25 per liner foot
4-1-10.F(1)	Merchandise or personal property on public sidewalks or within public rights-of-way in the central business district	First or initial permit granted to any business at a specific location shall be at no cost to the applicant; subsequent permits shall be $10.00 per year
4-5-8	Erosion control permit, less than 1 acre	$40
4-5-8	Erosion control permit, 1 acre or more	$25x # of acres
4-6-8	Stormwater management plan review, less than 1 acre	$150
4-6-8	Stormwater management plan review, 1 acre or more	$50x # of acres
5-2-5	Sewer service charges	Actual Costs
	Tipping Fee for Harbor Dredging Sludge	$20 / cubic yard
5-6-24	Commercial refuse/recycling hauler—Per vehicle	$~~25.00~~ 30.00
6-1-4.C(3)	Temporary beverage operator	$~~5.00~~ $15.00
6-1-4.D	Intoxicating liquor license—Retail, "Class A"	$500.00/year
6-1-4.D	Intoxicating liquor license—Retail, "Class B"	$~~275.00~~ 300/year
	Reserve Licensing Fee-Retail, Class "B"	$10,000 / year
	Liquor License Late Fee, All Classes, After May 1	$50.00
	Liquor License Publication Fee	$20.00
6-1-4.D	Fermented malt beverage license—Retail, Class "A"	$50.00/year
6-1-4.D	Fermented malt beverage license—Retail, Class "B"	$100.00/year
6-1-4.D	Wine license—Retail, "Class C"	$100.00/year
6-1-4.D	Temporary Class "B" fermented malt beverage and/or "Class B" wine—Picnic license	$10.00
6-1-4.D	Fermented malt beverage license—Wholesaler's license	$25.00/year
6-1-4.D	Background check fee—Non-temporary retail alcohol licenses	$~~20.00~~ 35.00
6-1-4.D	Background check fee—Temporary retail alcohol licenses (non-profits and social clubs)	$0.00
6-1-10	Transfer license fee	$10.00
6-1-14	Replacement, lost license fee	$~~5.00~~ 10.00
6-1-19.D	Fermented malt beverage license—Beer garden	$50.00/year
6-2-4	Beverage operator—one-year	$~~37.00~~ 45.00
6-2-4	Beverage operator—two-year	$~~52.00~~ 60.00
6-3-1	Cigarette sales	$100.00
6-4-4.C	Direct sellers (a person or business who conducts a transaction with a purchaser without a middle vendor)	$~~20.00~~ 35.00
6-5-3	Dog license—Spayed/neutered	$10.00
6-5-3	Dog license—Unspayed/unneutered	$15.00
6-5-3	Multiple dog license—12 dogs or under	$35.00
6-5-3	Multiple dog license—Each dog over 12	$3.00
6-5-5	Dog License late fee	$10.00

6-5-8	Animal shelter transfer fee	$50.00
6-5-21	Waiver permits for four to six dogs, six to ten cats or any combination thereof not to exceed ten	$25.00
6-5-21	Waiver permits for more than six dogs, more than ten cats or combination thereof exceeding ten	$50.00
6-5-22	Chicken and ducks license	$~~10.00~~ 15.00
6-5-23	Keeping of honeybees permit	$30.00
6-5-23	Keeping of honeybees late fee	$5.00
6-6-6	Taxi license	$~~25.00~~ 50.00
6-6-8.D	Taxi driver	$20.00 + background check fee.
6-7-1.D	Auctions—Per day	$15.00
6-7-1.D	Auctions—Per year	$200.00
~~6-9-3.D(1)~~	~~Massage establishments~~	~~$25.00~~
~~6-9-4.B(1)~~	~~Massage technicians~~=	~~$10.00~~
~~6-10-1.B~~	~~Closing-out sales—15 days (A business that has a close out sale of goods.~~	~~$25.00~~
~~6-10-1.B~~	~~Closing-out sales—30 days~~	~~$50.00~~
~~6-10-1.B~~	~~Closing-out sales—60 days~~	~~$75.00~~
~~6-10-1.B~~	~~Closing-out sales—Fee per $1,000.00 of inventory~~	~~$1/M~~
6-10-2	Pawnbroker	$210.00
6-10-2	Secondhand article dealer	$27.50
6-10-2	Secondhand jewelry dealer	$30.00
6-10-2	Secondhand article dealer—Mall or flea market	$165.00
6-10-3.B	Farmer's market Thursday market	$30.00
~~6-10-3.B~~	Farmer's market Saturday market	$30.00
6-10-3.B	Farmer's market Thursday and Saturday market combo	$50.00
6-10-3.B	Farmer's market per day	$10.00
6-10-4.C	Block party permit	$35.00
6-13-2	Short-term rental license—Up to Three Contacts	$~~150.00~~ 175.00
6-13-2	Short-term rental Each Additional Contact	$~~25.00~~ 35
6-13-2	Short-term rental license Late fee	$100.00
6-14-1	Commercial Quadricycle	$50.00
7-4-8	Terrace tree permit	No fee
7-4-15.B	Landscape/tree removal—New	$50.00
7-4-15.E	Landscape/tree removal—Renewal	$25.00
7-5-4	Cemetery lot—Grave space	$~~750.00~~ $775
7-5-4	Cemetery lot—Grave space in children's section (for ages ten and younger)	$~~375.00~~ $400
7-5-6	Cemetery burial—Adult grave six feet or longer	$~~850.00~~ $875
7-5-6	Cemetery burial—Child/infant grave less than six feet (for ages ten and younger)	No charge

7-5-6	Cemetery burial—interment of cremains or amputations	$~~550.00~~ $570
7-5-6	Cemetery burial—Use of greens and lowering device	No charge
7-5-6	Cemetery deed exchange administrative fee	$50.00 per transaction
7-5-13	Funeral arriving after 3:30 p.m., Monday through Friday	$~~350.00~~ $375
7-5-13	Grave digging—Saturday	$~~350.00~~ $375
7-5-13	Burial—Saturday	$~~350.00~~ $375
8-3-2C	Bicycle, e-bike, electric scooter or electric personal assistive mobility device registration—Less than 6 years but more than 5 years	No charge
8-3-2C	Bicycle, e-bike, electric scooter or electric personal assistive mobility device registration—Less than 5 years but more than 4 years	No charge
8-3-2C	Bicycle, e-bike, electric scooter or electric personal assistive mobility device registration—Less than 4 years but more than 3 years	No charge
8-3-2C	Bicycle, e-bike, electric scooter or electric personal assistive mobility device registration—Less than 2 years but more than 1 year	No charge
8-3-2C	Bicycle, e-bike, electric scooter or electric personal assistive mobility device registration—Less than 1 year	No charge
8-3-2G	Bicycle, e-bike, electric scooter or electric personal assistive mobility device registration transfer	No charge
8-3-4	Bicycle, e-bike, electric scooter or electric personal assistive mobility device registration replacement fee	$0.00
8-9-5.B	Golf cart annual registration fee	$~~25.00~~ 35.00
10-1-13.E	Driveway permit (cost of street restoration to be paid by applicant in addition to fee if necessary)	$50.00
10-1-13.E	Parking lot fee penalty	$100.00
	Parking spot fee	$200 per year per spot.
10-1-16 and 10-1-17	Towers and antennas	$1.00 per vertical foot
10-4-4.B	Sign permit, initial installation	$50.00
10-4-5.A	Annual sign or awning permit	$10.00
11-1-10	Site and architectural plan review—New construction/additions/alterations/change in use	
	Building area under 10,000 square feet	$200.00
	Building area 10,000 square feet to 50,000 square feet	$300.00
	Building area greater than 50,000 square feet	$400.00
11-1-10	Minor modifications and additions to previously submitted site and architectural plans, including charges or additional submittals pertaining to paving, landscaping, lighting, etc., not affecting the building envelope	$100.00
11-1-10	There shall be no site and architectural plan review fee required for the construction of new parking lots;	

	the permit fee for parking lot permits is addressed in section 10-1-13.E	
	Minor accessory buildings and structures	$100.00
11-1-15	Building permit fees - permit not required for minor repairs. No permit required for repairs or minor alterations costing less than $1,000.00, which do not change the occupancy, area, structural strength, fire protection, exits, lighting or ventilation of a building	No charge
11-1-15	Alterations and repairs (per $1,000.00 of project cost, $50.00 minimum)	$10.00
11-1-15	One- and two-family dwelling and residential garages (per 1,000 cubic feet)	$10.00
11-1-15	Multifamily (three or more) dwelling (per 1,000 cubic feet)	$10.00
11-1-15	Business/church/school/assembly hall (Per 1,000 cubic feet)	$10.00
11-1-15	Manufacturing/processing/storage (per 1,000 cubic feet)	$10.00
11-1-15	Additions (same as new construction of same category)	
11-1-15	Accessory buildings and structures, pools, etc., minimum fee	$50.00
11-1-15	Home occupation permit	$50.00 $350.00 CUP
11-1-15	Fuel storage tanks—Installation (per tank)	$75.00
11-1-15	Fuel storage tanks—Removal, repairs and alterations (per tank)	$75.00
11-1-15	HVAC (new and replacements to include, but not limited to, heating, wind, solar or fuel conversions systems, fireplaces and space heaters ~~(per unit, up to 150,000 BTU plus $10.00 per each 50,000 BTU or fraction thereof over 150,000 BTU; [$500.00 max])~~	~~$50.00~~ ***Business Property***: 2% the value of the project. ***Residential Property:*** *1.5% the value of the project.*
11-1-15	HVAC distribution systems (per 100 square feet of area) (~~$50.00~~ **$100** minimum for alterations)	$~~2.00~~ ***Business Property***: 2% the value of the project. ***Residential Property:*** *1.5% the value of the project.*
11-1-15	Commercial/industrial exhaust hoods and systems (per unit) ($100.00 minimum)	$~~50.00~~ ***Business Property***: 2% the value of the project. ***Residential Property:*** *1.5% the value of the project.*
11-1-15	Wrecking demolition permit ~~(minimum plus $3.00 per 1,000 cubic feet)~~ ($100.00 minimum)	$~~50.00~~ . ***Business Property***: 2% the value of the project. ***Residential Property:***

		1.5% the value of the project.
11-1-15	Moving buildings over public rights-of-way ~~(minimum plus $2.00 per 1,000 cubic feet)~~ ($100.00 minimum)	~~$150.00~~ ***Business Property***: 2% the value of the project. ***Residential Property:*** *1.5% the value of the project.*
11-1-15	Moving accessory buildings over public rights-of-way (less than 300 square feet) ($100.00 minimum)	$~~50.00~~ ***Business Property***: 2% the value of the project. ***Residential Property:*** *1.5% the value of the project.*
11-1-15	Moving a building or portion thereof from one location to another location on the same parcel ($100.00 minimum)	$~~50.00~~ ***Business Property***: 2% the value of the project. ***Residential Property:*** *1.5% the value of the project.*
11-1-15	Early start permit—Excavating, footings and foundation	$100.00
11-1-15	Failure to obtain a permit prior to project start results in **double** the regular permit fee	
11-1-15	Reinspection	$50.00
11-1-15	Plan examination for one- and two-family residential—New	$100.00
11-1-15	Plan examination for one- and two-family residential—addition/alterations	$50.00
11-1-15	3+ residential—New/addition/alterations	Table 302.31-1*
11-1-15	Commercial—Addition/alterations	Table 302.31-1*
	*Table 302.31-1 on state form SBD-118 as amended from time to time	
11-1-15	In addition to the above, the applicant is responsible to pay any plan examination, building permit and inspection fees prescribed by Wis. Adm. Code for commercial, industrial and multiple-family dwellings	
11-2-10	Electrical permit fees ($100.00 minimum)	***Business Property***: 2% the value of the project. ***Residential Property:*** *1.5% the value of the project.*
	~~Project cost~~	~~Fee~~
	~~$0.00 to $500.00~~	~~$35.00~~
	~~$501.00 to $600.00~~	~~$40.00~~
	~~$601.00 to $700.00~~	~~$50.00~~
	~~$701.00 to $800.00~~	~~$50.00~~
	~~$801.00 to $900.00~~	~~$55.00~~
	~~$901.00 to $1,000.00~~	~~$60.00~~

	~~$1,001.00 to $2,000.00~~	~~$75.00~~
	~~$2,001.00 to $3,000.00~~	~~$90.00~~
	~~$3,001.00 to $4,000.00~~	~~$110.00~~
	~~$4,001.00 to $5,000.00~~	~~$125.00~~
	~~$5,001.00 to $6,000.00~~	~~$140.00~~
	~~$6,001.00 to $7,000.00~~	~~$155.00~~
	~~$7,001.00 to $8,000.00~~	~~$170.00~~
	~~$8,001.00 to $9,000.00~~	~~$185.00~~
	~~$9,001.00 to $10,000.00~~	~~$200.00~~
11-2-18	~~Project costs exceeding $10,000.00~~	~~$200.00 plus $10.00 for each additional $1,000.00 or part thereof ($500.00 minimum)~~
11-2-10	Failure to obtain a permit prior to project start results in double the regular permit fee	
11-3-6.E	Plumbing permit fees ($100.00 minimum)	***Business Property*: 2% the value of the project. *Residential Property:* *1.5% the value of the project.*
	~~Project cost~~	~~Fee~~
	~~$0.00 to $500.00~~	~~$35.00~~
	~~$501.00 to $600.00~~	~~$40.00~~
	~~$601.00 to $700.00~~	~~$45.00~~
	~~$701.00 to $800.00~~	~~$50.00~~
	~~$801.00 to $900.00~~	~~$55.00~~
	~~$901.00 to $1,000.00~~	~~$60.00~~
	~~$1,001.00 to $2,000.00~~	~~$75.00~~
	~~$2,001.00 to $3,000.00~~	~~$90.00~~
	~~$3,001.00 to $4,000.00~~	~~$110.00~~
	~~$4,001.00 to $5,000.00~~	~~$125.00~~
	~~$5,001.00 to $6,000.00~~	~~$140.00~~
	~~$6,001.00 to $7,000.00~~	~~$155.00~~
	~~$7,001.00 to $8,000.00~~	~~$170.00~~
	~~$8,001.00 to $9,000.00~~	~~$185.00~~
	~~$9,001.00 to $10,000.00~~	~~$200.00~~
11-3-6.E	~~Project costs exceeding $10,000.00~~	~~$200.00 plus $10.00 for each additional $1,000.00 or part thereof ($500.00 maximum)~~
11-3-6.E	Failure to obtain a permit prior to project start results in double the regular permit fee	
12-1-8.A	Plat review	$~~20.00~~ $25.00
	Special plan commission meeting (requested by applicant and requiring plan commission action)	$100.00
	Other fees. The council may by resolution set such other fees for licenses and permits not specifically described herein, or for the use of city property or	

	facilities or the provision of services by the city not described herein, as it may in its discretion determine, unless an ordinance is required by applicable law	

(Amended 5-4-2020; 11-30-2020; 1-6-2020; 3-1-2021; 4-5-2021; 6-7-2021; Ord. of 2022-016, § 1, 1-17-2022; Ord. No. 2022-266, § 1, 4-4-2022; Ord. of 6-17-2022(1), eff. 1-1-2023, § 2; Ord. No. 2023-091, § 2, 5-15-2023; Ord. No. 2023-220, § 5, 12-18-2023; Ord. No. 2024-028, § 1, 2-5-2024; Ord. No. 2024-176, § 1, 9-3-2024; Ord. No. 2024-187, § 1, 9-16-2024)

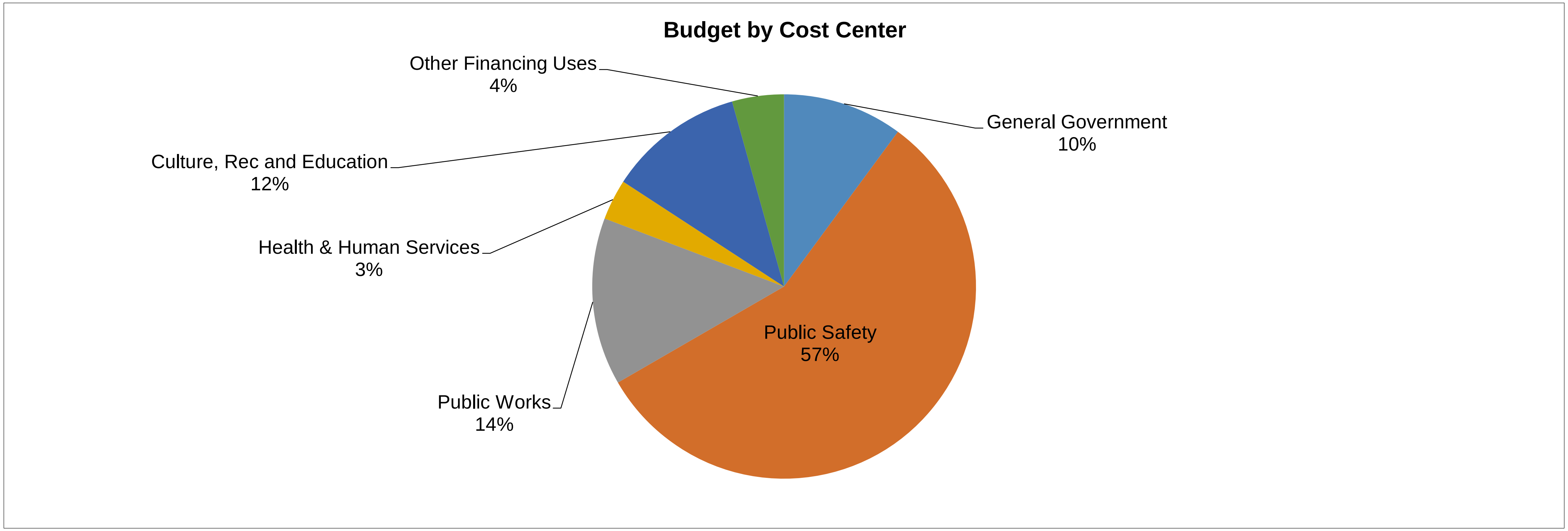
TWO RIVERS
WISCONSIN

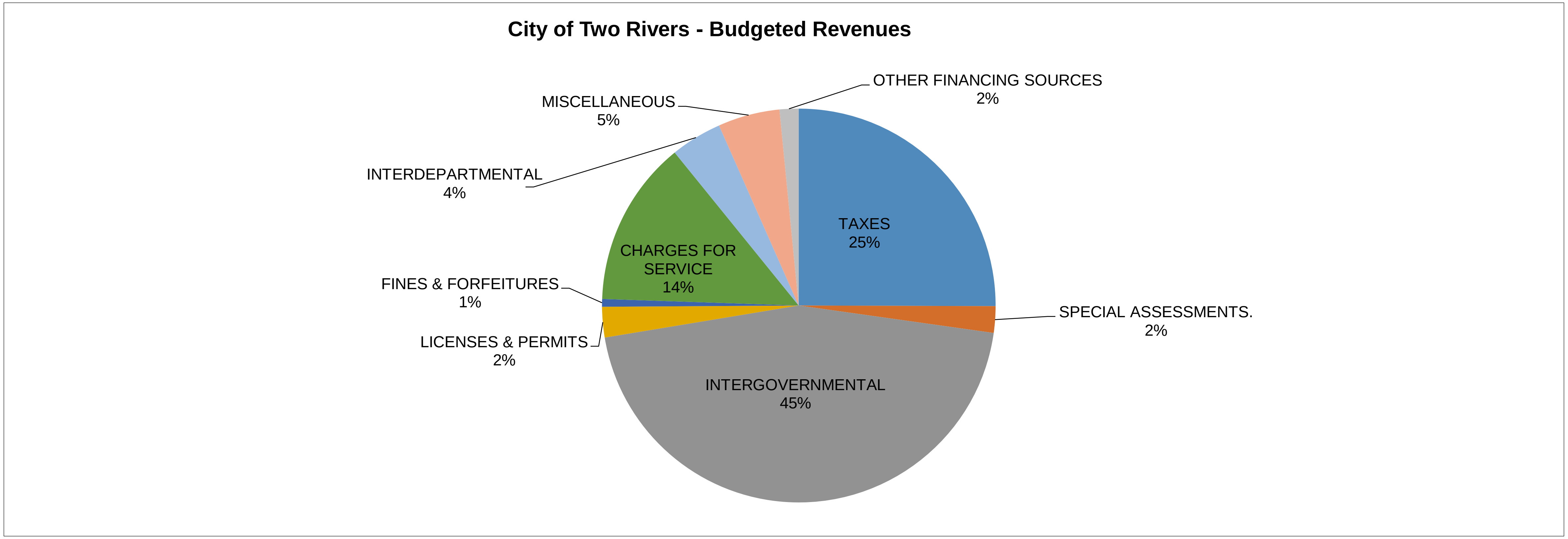
2026
Proposed Budget

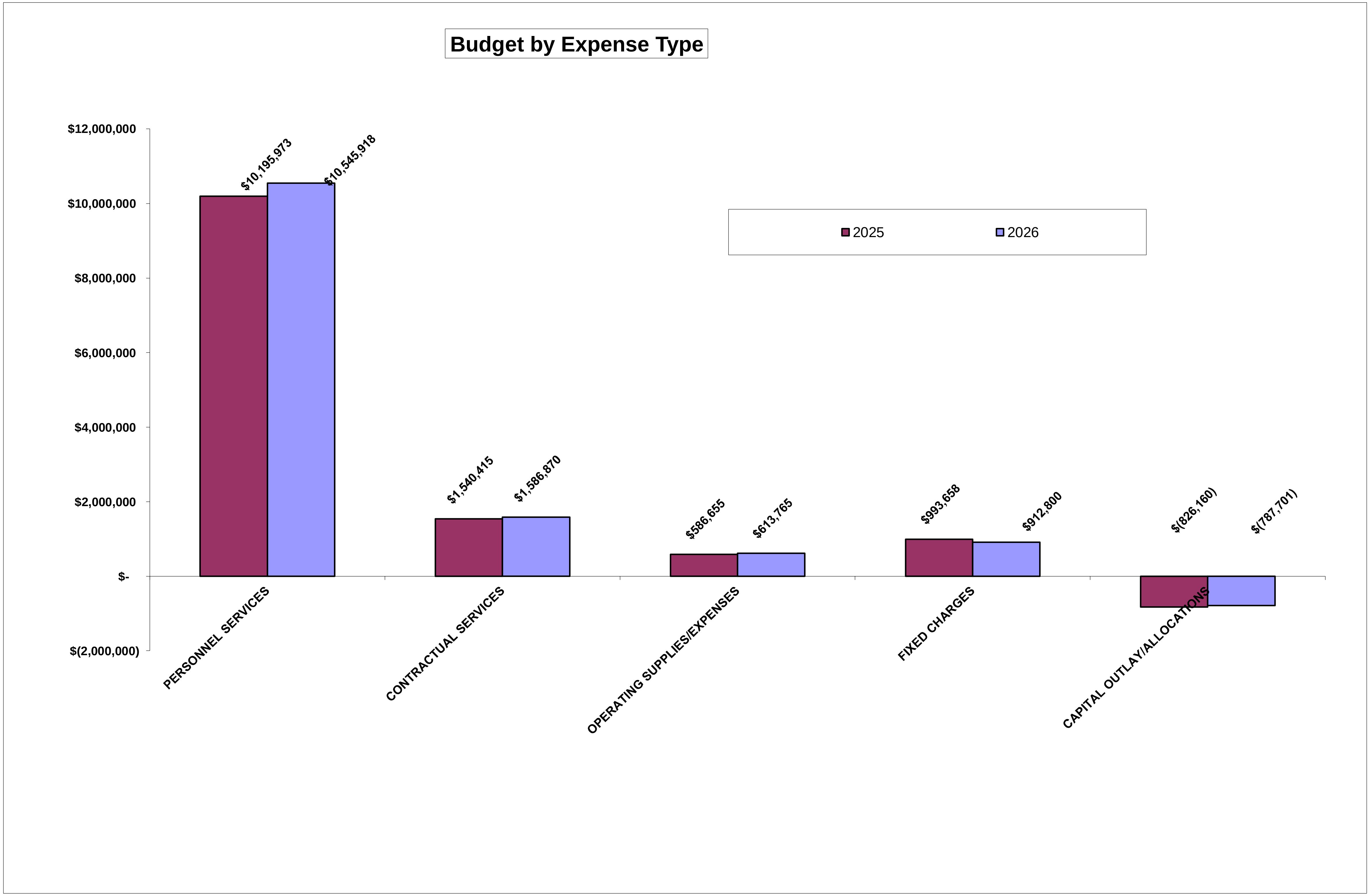
CITY OF TWO RIVERS **2026 BUDGET** **TABLE OF CONTENTS**

Account Number (2025 Budget, Taxes Billed in 2024)	12/31/24 Actual	12/31/25 Budget	9/30/25 Year To Date	Proj YE	2026 Budget	Change from prior budget	% change from prior budget
REVENUES							
Total TAXES:	$ 3,079,305	$ 3,145,553	$ 2,938,592	$ 3,149,978	$ 3,225,560	$ 80,007	2.54%
Total SPECIAL ASSESSMENTS:	$ 365,611	$ 280,000	$ 84,446	$ 278,482	$ 280,000	$ -	0.00%
Total INTERGOVERNMENTAL REVENUE:	$ 5,543,175	$ 5,706,104	$ 1,491,704	$ 5,685,443	$ 5,812,516	$ 106,412	1.86%
Total LICENSES & PERMITS:	$ 307,164	$ 322,200	$ 185,269	$ 284,344	$ 321,236	$ (964)	-0.30%
Total FINES & FORFEITURES:	$ 80,334	$ 82,800	$ 58,411	$ 87,540	$ 82,800	$ -	0.00%
Total CHARGES FOR SERVICE:	$ 1,551,973	$ 1,705,000	$ 997,692	$ 1,604,361	$ 1,751,940	$ 46,940	2.75%
Total INTERDEPARTMENTAL REVENUE:	$ 510,434	$ 557,000	$ 274,596	$ 532,000	$ 542,000	$ (15,000)	-2.69%
Total MISCELLANEOUS REVENUE:	$ 524,505	$ 314,000	$ 217,926	$ 331,842	$ 653,000	$ 339,000	107.96%
Total OTHER FINANCING SOURCES:	$ 271,496	$ 378,000	$ 205,420	$ 279,381	$ 202,600	$ (175,400)	-46.40%
Total REVENUES	**$ 12,233,997**	**$ 12,490,657**	**$ 6,454,056**	**$ 12,233,372**	**$ 12,871,652**	**$ 380,995**	**3.05%**
EXPENDITURES							
GENERAL GOVERNMENT							
Total COUNCIL:	$ 11,686	$ 16,147	$ 11,037	$ 15,671	$ 16,147	$ 0	0.00%
Total JUDICIAL:	$ 54,566	$ 64,876	$ 44,547	$ 60,587	$ 61,704	$ (3,172)	-4.89%
Total LEGAL COUNSEL:	$ 54,268	$ 63,481	$ 45,163	$ 59,705	$ 64,438	$ 957	1.51%
Total CITY MANAGER:	$ 178,295	$ 123,681	$ 92,135	$ 121,820	$ 177,436	$ 53,755	43.46%
Total CLERK:	$ 83,577	$ 92,892	$ 66,804	$ 88,433	$ 96,824	$ 3,932	4.23%
Total ELECTION:	$ 25,047	$ 25,275	$ 14,869	$ 17,737	$ 30,958	$ 5,683	22.49%
Total INFORMATION SYSTEMS:	$ 128,860	$ 128,873	$ 95,182	$ 130,338	$ 137,830	$ 8,957	6.95%
Total FINANCE DEPARTMENT:	$ 160,358	$ 160,792	$ 126,924	$ 160,124	$ 160,857	$ 65	0.04%
Total ASSESSING:	$ 123,310	$ 128,425	$ 88,191	$ 122,231	$ 129,161	$ 736	0.57%
Total CITY HALL:	$ 93,042	$ 95,714	$ 71,334	$ 92,905	$ 103,651	$ 7,937	8.29%
Total MISC GENERAL GOVERNMENT:	$ 23,617	$ 26,500	$ 17,989	$ 23,026	$ 27,840	$ 1,340	5.06%
Total INSURANCE:	$ 386,333	$ 415,264	$ 301,218	$ 400,680	$ 294,550	$ (120,714)	-29.07%
Total GENERAL GOVERNMENT:	**$ 1,322,960**	**$ 1,341,920**	**$ 975,392**	**$ 1,293,258**	**$ 1,301,396**	**$ (40,524)**	**-3.02%**
PUBLIC SAFETY							
Total POLICE ADMINISTRATION:	$ 1,635,995	$ 1,614,490	$ 1,208,782	$ 1,610,760	$ 1,602,497	$ (11,993)	-0.74%
Total POLICE PATROL:	$ 2,137,902	$ 2,194,982	$ 1,711,006	$ 2,203,126	$ 2,329,428	$ 134,446	6.13%
Total POLICE CROSSING GUARDS:	$ 24,339	$ 27,947	$ 16,693	$ 27,947	$ 28,789	$ 842	3.01%
Total POLICE DEPARTMENT:	**$ 3,798,236**	**$ 3,837,419**	**$ 2,936,482**	**$ 3,841,833**	**$ 3,960,714**	**$ 123,295**	**3.21%**
Total POLICE & FIRE COMMISSION:	**$ 11,535**	**$ 5,500**	**$ 2,641**	**$ 3,929**	**$ 4,100**	**$ (1,400)**	**-25.45%**
Total FIRE ADMINISTRATION:	$ 609,153	$ 646,206	$ 477,277	$ 634,921	$ 624,986	$ (21,220)	-3.28%
Total FIREFIGHTERS:	$ 1,786,773	$ 1,888,824	$ 1,430,018	$ 1,921,404	$ 1,978,092	$ 89,268	4.73%
Total AMBULANCE:	$ 481,352	$ 438,592	$ 322,022	$ 441,352	$ 478,355	$ 39,763	9.07%
Total FIRE DEPARTMENT:	**$ 2,877,278**	**$ 2,973,622**	**$ 2,229,317**	**$ 2,997,677**	**$ 3,081,433**	**$ 107,811**	**3.63%**
Total INSPECTION:	$ 184,016	$ 201,000	$ 166,010	$ 218,664	$ 232,625	$ 31,625	15.73%
Total PUBLIC SAFETY:	**$ 6,871,066**	**$ 7,017,541**	**$ 5,334,450**	**$ 7,062,103**	**$ 7,278,872**	**$ 261,331**	**3.72%**
PUBLIC WORKS							
Total HIGHWAY ADMINISTRATION:	$ 174,540	$ 187,257	$ 134,879	$ 185,464	$ 203,341	$ 16,084	8.59%
Total PUBLIC WORKS SHOP:	$ 731,637	$ 680,223	$ 593,656	$ 829,253	$ 691,503	$ 11,280	1.66%
Total STREET MAINTENANCE:	$ 188,122	$ 250,297	$ 141,662	$ 190,985	$ 251,396	$ 1,099	0.44%

Account Number (2025 Budget, Taxes Billed in 2024)	12/31/24 Actual	12/31/25 Budget	9/30/25 Year To Date	Proj YE	2026 Budget	Change from prior budget	% change from prior budget
Total TRAFFIC CONTROL:	$ 80,189	$ 65,646	$ 58,924	$ 79,715	$ 64,204	$ (1,442)	-2.20%
Total SNOW & ICE:	$ 105,759	$ 234,695	$ 108,701	$ 166,221	$ 243,057	$ 8,362	3.56%
Total BRIDGE REPAIR/MAINTENANCE:	$ 41,697	$ 46,130	$ 25,078	$ 32,501	$ 44,258	$ (1,872)	-4.06%
Total TRANSIT:	$ 132,650	$ 145,000	$ 72,095	$ 145,000	$ 150,000	$ 5,000	3.45%
Total WORK DONE FOR OTHER DEPTS:	$ 191,289	$ 159,679	$ 155,569	$ 207,904	$ 166,019	$ 6,340	3.97%
Total DEPARTMENT OF PUBLIC WORKS:	**$ 1,645,881**	**$ 1,768,927**	**$ 1,290,562**	**$ 1,837,043**	**$ 1,813,779**	**$ 44,852**	**2.54%**
HEALTH & HUMAN SERVICES							
Total SENIOR CENTER:	$ 193,517	$ 205,077	$ 156,234	$ 210,136	$ 217,916	$ 12,839	6.26%
Total CEMETERIES:	$ 199,063	$ 216,731	$ 169,083	$ 221,224	$ 222,193	$ 5,462	2.52%
Total HEALTH & HUMAN SERVICES:	**$ 392,580**	**$ 421,808**	**$ 325,317**	**$ 431,359**	**$ 440,109**	**$ 18,301**	**4.34%**
CULTURE, REC, & EDUCATION							
Total COMMUNITY CENTER:	$ 419,491	$ 482,420	$ 321,385	$ 477,285	$ 492,272	$ 9,852	2.04%
Total PARKS:	$ 403,311	$ 397,104	$ 337,441	$ 406,556	$ 422,497	$ 25,393	6.39%
Total RECREATION:	$ 314,921	$ 340,199	$ 276,676	$ 345,734	$ 358,396	$ 18,197	5.35%
Total SPECIAL EVENTS:	$ 43,043	$ 43,115	$ 35,092	$ 44,296	$ 35,253	$ (7,862)	-18.24%
Total RECREATION FIELDS:	$ 116,414	$ 121,966	$ 85,510	$ 122,036	$ 124,416	$ 2,450	2.01%
Total TRAILS/MEDIAN MAINTENANCE:	$ 45,566	$ 38,462	$ 29,710	$ 47,215	$ 41,012	$ 2,550	6.63%
Total CULTURE, REC & EDUCATION:	**$ 1,342,746**	**$ 1,423,266**	**$ 1,085,813**	**$ 1,443,122**	**$ 1,473,845**	**$ 50,579**	**3.55%**
OTHER FINANCING USES							
Total OTHER FINANCING USES:	$ 582,443	$ 517,079	$ 422,792	$ 569,404	$ 563,650	$ 46,571	9.01%
GENERAL FUND Expenditure Total:	**$ 12,157,677**	**$ 12,490,541**	**$ 9,434,327**	**$ 12,636,289**	**$ 12,871,652**	**$ 381,111**	**3.05%**
Revenues less Expenditures	$ 76,321	$ 116	$ (2,980,271)	$ (402,917)	$ -	$ (116)	
Balance Check to Detail Page	$ -	$ -	$ -	$ (0)	$ -		


Budget by Cost Center
Other Financing Uses
4%
General Government
10%
Culture, Rec and Education
12%
Health & Human Services
3%
Public Safety
57%
Public Works
14%


City of Two Rivers - Budgeted Revenues
OTHER FINANCING SOURCES
2%
MISCELLANEOUS
5%
INTERDEPARTMENTAL
4%
TAXES
25%
CHARGES FOR SERVICE
14%
FINES & FORFEITURES
1%
SPECIAL ASSESSMENTS.
2%
LICENSES & PERMITS
2%
INTERGOVERNMENTAL
45%


Budget by Expense Type
$12,000,000
$10,000,000
$8,000,000
$6,000,000
$4,000,000
$2,000,000
$-
$(2,000,000)
$10,195,973
$10,545,918
$1,540,415
$1,586,870
$586,655
$613,765
$993,658
$912,800
$(826,160)
$(787,701)
2025
2026
PERSONNEL SERVICES
CONTRACTUAL SERVICES
OPERATING SUPPLIES/EXPENSES
FIXED CHARGES
CAPITAL OUTLAY/ALLOCATIONS

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/24 Prior year Actual	12/31/25 Cur Year Budget	09/30/25 Year-to-date Actual	Proj YE	2026 Budget	Change from Prev Budget	Percent Change
	REVENUES							
TAXES								
100-41110	GENERAL PROPERTY TAX	$ 2,250,000	$ 2,288,033	$ 2,288,033	$ 2,288,033	$ 2,413,045	$ 125,012	5.46%
100-41310	LOCAL UTILITY TAX EQUIV	$ 816,803	$ 845,000	$ 634,248	$ 845,664	$ 800,000	$ (45,000)	-5.33%
100-41320	OTHER TAX EXEMPT ENTITIES	$ 17	$ 20	$ 15	$ 15	$ 15	$ (5)	-25.00%
100-41800	INTEREST DELINQ. TAXES	$ 12,485	$ 12,500	$ 16,296	$ 16,266	$ 12,500	$ -	0.00%
100-41900	TIF/TID CLOSE REFUND	$ -	$ -	$ -	$ -	$ -		
	Total TAXES:	**$ 3,079,305**	**$ 3,145,553**	**$ 2,938,592**	**$ 3,149,978**	**$ 3,225,560**	$ 80,007	2.54%
SPECIAL ASSESSMENTS								
100-42300	STREET PAVING & CONSTRUCT	$ 361,137	$ 275,000	$ 82,124	$ 275,000	$ 275,000	$ -	0.00%
100-42401	OTHER SPECIAL ASSESSMENTS	$ 4,474	$ 5,000	$ 2,322	$ 3,482	$ 5,000	$ -	0.00%
	Total SPECIAL ASSESSMENTS:	**$ 365,611**	**$ 280,000**	**$ 84,446**	**$ 278,482**	**$ 280,000**	$ -	0.00%
INTERGOVERNMENTAL REVENUE								
100-43200	FEDERAL GRANTS	$ -	$ -	$ -	$ -	$ -		
100-43310	SHARED ELECTION EXPENSE	$ -	$ -	$ -	$ -	$ -		
100-43410	STATE SHARED TAXES	$ 4,638,012	$ 4,743,623	$ 711,543	$ 4,743,623	$ 4,903,848	$ 160,225	3.38%
100-43411	EXPENDITURE RESTRAINT	$ 161,197	$ 161,197	$ 161,197	$ 161,197	$ 103,960	$ (57,237)	-35.51%
100-43412	EXEMPT COMPUTER STATE AID	$ 20,753	$ 20,753	$ 20,753	$ 20,753	$ 20,753	$ (0)	0.00%
100-43413	PERSONAL PROPERTY AID	$ 19,863	$ 55,300	$ 55,300	$ 55,300	$ 55,300	$ 0	0.00%
100-43415	VIDEO SERVICE PROVIDER AID	$ 26,680	$ 26,680	$ 26,680	$ 26,680	$ 26,680	$ (0)	0.00%
100-43420	STATE FIRE INS TAX	$ 35,659	$ 36,000	$ 42,168	$ 42,168	$ 38,000	$ 2,000	5.56%
100-43519	COVID ROUTES TO RECOVERY	$ -	$ -	$ -	$ -	$ -	$ -	
100-43520	STATE AID/POLICE TRAINING	$ 43,306	$ 30,000	$ 19,215	$ 30,278	$ 30,000	$ -	0.00%
100-43529	STATE AID-OTH PUB SAFETY	$ -	$ 26,000	$ -	$ -	$ -	$ (26,000)	-100.00%
100-43580	GRANT PROCEEDS	$ -	$ -	$ -	$ -	$ -	$ -	
100-43610	PAYMENT MUN. SERVICES	$ 5,337	$ 5,400	$ 4,293	$ 4,293	$ 4,300	$ (1,100)	-20.37%
100-43620	OTHER STATE AID	$ -	$ -	$ -	$ -	$ -	$ -	
100-43710	HIGHWAY AIDS-LOCAL	$ 462,665	$ 471,257	$ 353,135	$ 471,257	$ 499,537	$ 28,280	6.00%
100-43711	CONNECTING STREETS	$ 129,705	$ 129,894	$ 97,420	$ 129,894	$ 130,138	$ 244	0.19%
	Total INTERGOVERNMENTAL REVENUE:	**$ 5,543,175**	**$ 5,706,104**	**$ 1,491,704**	**$ 5,685,443**	**$ 5,812,516**	$ 106,412	1.86%

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/24 Prior year Actual	12/31/25 Cur Year Budget	09/30/25 Year-to-date Actual	Proj YE	2026 Budget	Change from Prev Budget	Percent Change
LICENSES & PERMITS								
100-44110	LIQUOR LICENSE	$ 18,650	$ 19,000	$ 18,858	$ 18,505	$ 19,570	$ 570	3.00%
100-44120	BAR OPERATOR LICENSE	$ 5,760	$ 6,000	$ 5,160	$ 5,500	$ 6,180	$ 180	3.00%
100-44125	CIGARETTE LICENSE	$ 200	$ 200	$ 100	$ 100	$ 206	$ 6	3.00%
100-44130	BUSINESS OR OCCUPATION	$ 2,330	$ 2,500	$ 2,335	$ 2,350	$ 2,575	$ 75	3.00%
100-44140	CABLE TV FRANCHISE	$ 97,951	$ 100,000	$ 42,158	$ 84,158	$ 85,000	$ (15,000)	-15.00%
100-44200	BICYCLE LICENSE/GOLF CART PERMIT	$ 1,200	$ 1,300	$ 1,550	$ 1,525	$ 1,339	$ 39	3.00%
100-44210	DOG LICENSE	$ 7,912	$ 8,000	$ 2,621	$ 7,500	$ 8,240	$ 240	3.00%
100-44300	BUILDING PERMITS	$ 100,051	$ 115,000	$ 65,090	$ 100,000	$ 125,000	$ 10,000	8.70%
100-44310	ELECTRICAL PERMITS	$ 19,950	$ 18,000	$ 17,471	$ 18,000	$ 18,540	$ 540	3.00%
100-44320	PLUMBING PERMITS	$ 21,738	$ 25,000	$ 13,240	$ 20,006	$ 25,750	$ 750	3.00%
100-44330	SIGN PERMIT	$ 1,730	$ 1,700	$ 1,150	$ 1,700	$ 1,751	$ 51	3.00%
100-44340	CONDITIONAL USE PERMIT	$ 4,500	$ 4,500	$ 2,850	$ 4,000	$ 4,635	$ 135	3.00%
100-44800	SHORT TERM RENTAL PERMIT FEE	$ 8,250	$ 6,000	$ 2,400	$ 6,000	$ 7,000	$ 1,000	16.67%
100-44900	OTHER PERMITS	$ 16,942	$ 15,000	$ 10,286	$ 15,000	$ 15,450	$ 450	3.00%
	Total LICENSES & PERMITS:	**$ 307,164**	**$ 322,200**	**$ 185,269**	**$ 284,344**	**$ 321,236**	$ (964)	-0.30%
FINES & FORFEITURES								
100-45110	MUN. COURT FINES/COSTS	$ 38,969	$ 40,000	$ 24,021	$ 36,535	$ 40,000	$ -	0.00%
100-45115	POLICE DEPT TRIP PAYMENTS	$ 25,634	$ 30,000	$ 23,840	$ 37,570	$ 30,000	$ -	0.00%
100-45130	PARKING VIOLATIONS	$ 14,868	$ 12,000	$ 10,637	$ 13,600	$ 12,000	$ -	0.00%
100-45131	UNPAID TRAFFIC JUDGEMENTS	$ (87)	$ -	$ (87)	$ (165)	$ -	$ -	
100-45220	ANIMAL TRANSPORTS	$ 950	$ 800	$ -	$ -	$ 800	$ -	0.00%
	Total FINES & FORFEITURES:	**$ 80,334**	**$ 82,800**	**$ 58,411**	**$ 87,540**	**$ 82,800**	$ -	0.00%

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/24 Prior year Actual	12/31/25 Cur Year Budget	09/30/25 Year-to-date Actual	Proj YE	2026 Budget	Change from Prev Budget	Percent Change
CHARGES FOR SERVICE								
100-46110	GENERAL GOVERNMENT FEES	$ 24,814	$ 25,000	$ 14,840	$ 21,455	$ 28,750	$ 3,750	15.00%
100-46111	PUBLICATIONS FEES	$ -	$ -	$ -	$ -	$ -	$ -	
100-46210	LAW ENFORCEMENT FEES	$ 2,558	$ 3,000	$ 1,891	$ 2,643	$ 3,090	$ 90	3.00%
100-46220	FIRE DEPARTMENT FEES	$ 11,150	$ 12,000	$ 31,824	$ 26,662	$ 40,000	$ 28,000	233.33%
100-46225	FIRE DEPT TRIP PAYMENTS	$ 49,468	$ 70,000	$ 27,775	$ 39,291	$ 60,000	$ (10,000)	-14.29%
100-46230	AMBULANCE FEES	$ 746,839	$ 895,000	$ 619,435	$ 835,000	$ 900,000	$ 5,000	0.56%
100-46240	POLICE LIAISON FEES	$ 242,690	$ 170,000	$ 94,764	$ 142,145	$ 170,000	$ -	0.00%
100-46310	PUBLIC WORKS FEES	$ 240,357	$ 275,000	$ 8,773	$ 275,000	$ 275,000	$ -	0.00%
100-46540	CEMETERY PLOTS	$ 99,545	$ 110,000	$ 78,495	$ 101,310	$ 111,100	$ 1,100	1.00%
100-46720	RECREATION FEES	$ 84,241	$ 90,000	$ 78,728	$ 104,971	$ 104,000	$ 14,000	15.56%
100-46743	COMMUNITY CENTER	$ 39,418	$ 40,000	$ 31,536	$ 42,631	$ 45,000	$ 5,000	12.50%
100-46745	SENIOR CENTER	$ 10,895	$ 15,000	$ 9,631	$ 13,254	$ 15,000	$ -	0.00%
	Total CHARGES FOR SERVICE:	**$ 1,551,973**	**$ 1,705,000**	**$ 997,692**	**$ 1,604,361**	**$ 1,751,940**	$ 46,940	2.75%
INTERDEPARTMENTAL REVENUE								
100-47323	SHARED FIRE EXPENSE	$ -	$ -	$ -	$ -	$ -	$ -	
100-47430	PUBLIC WORKS CHARGES	$ 452,287	$ 525,000	$ 272,244	$ 500,000	$ 525,000	$ -	0.00%
100-47440	RECREATION CHARGES	$ 35,553	$ 32,000	$ 2,352	$ 32,000	$ 17,000	$ (15,000)	-46.88%
100-47450	ECONOMIC DEVELOPMENT CHRG	$ 22,594	$ -	$ -	$ -	$ -		
	Total INTERDEPARTMENTAL REVENUE:	**$ 510,434**	**$ 557,000**	**$ 274,596**	**$ 532,000**	**$ 542,000**	$ (15,000)	-2.69%
MISCELLANEOUS REVENUE								
100-48100	INTEREST ON INVESTMENTS	$ 184,835	$ 100,000	$ 78,673	$ 111,633	$ 150,000	$ 50,000	50.00%
100-48120	INTEREST INCOME ON TIF ADVANCE	$ 7,996	$ 4,000	$ -	$ 4,000	$ 4,000	$ -	0.00%
100-48121	INT INC ON UTILITY ADVANCES	$ 32,509	$ 20,000	$ -	$ 20,000	$ 20,000	$ -	0.00%
100-48130	INTERST-SPECIAL ASSMTS	$ 36,955	$ 40,000	$ 36,031	$ 52,602	$ 40,000	$ -	0.00%
100-48200	RENT-CITY PROPERTY	$ 67,332	$ 70,000	$ 61,169	$ 65,190	$ 354,000	$ 284,000	405.71%
100-48300	SALE OF PROP & EQUIP	$ 130,334	$ 25,000	$ 36,368	$ 37,000	$ 25,000	$ -	0.00%
100-48400	REFUND FOR PRIOR YEARS	$ 30,638	$ 35,000	$ -	$ 35,000	$ 35,000	$ -	0.00%
100-48440	INSURANCE CLAIMS	$ -	$ -	$ -	$ -	$ -		
100-48500	DONATIONS	$ 15,604	$ -	$ 2,000	$ 3,000	$ -	$ -	
100-48900	OTHER REVENUES	$ 18,302	$ 20,000	$ 3,685	$ 3,418	$ 25,000	$ 5,000	25.00%
	Total MISCELLANEOUS REVENUE:	**$ 524,505**	**$ 314,000**	**$ 217,926**	**$ 331,842**	**$ 653,000**	$ 339,000	107.96%

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/24 Prior year Actual	12/31/25 Cur Year Budget	09/30/25 Year-to-date Actual	Proj YE	2026 Budget	Change from Prev Budget	Percent Change
OTHER FINANCING SOURCES								
100-49220	TRANSFER FROM PARKING	$ -	$ -	$ -	$ -	$ -		
100-49223	TRANS FROM OTHER FUNDS	$ 271,496	$ 378,000	$ 205,420	$ 279,381	$ 202,600	$ (175,400)	-46.40%
100-49310	REAPPROPRIATED SURPLUS	$ -	$ -	$ -		$ -		
	Total OTHER FINANCING SOURCES:	**$ 271,496**	**$ 378,000**	**$ 205,420**	**$ 279,381**	**$ 202,600**	$ (175,400)	-46.40%
	TOTAL REVENUES	**$ 12,233,997**	**$ 12,490,657**	**$ 6,454,056**	**$ 12,233,372**	**$ 12,871,652**	$ 380,995	3.05%

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/24 Prior year Actual	12/31/25 Cur Year Budget	09/30/25 Year-to-date Actual	Proj YE	2026 Budget	Change from Prev Budget	Percent Change
	COUNCIL							
	PERSONNEL SERVICES							
100-51100-1120	WAGES PERMANENT REGULAR	$ 12,134	$ 12,950	$ 9,450	$ 12,600	$ 12,950	$ -	0.00%
100-51100-1320	FICA	$ 928	$ 990	$ 723	$ 963	$ 990	$ -	0.00%
	TOTAL	**$ 13,061**	**$ 13,940**	**$ 10,173**	**$ 13,564**	**$ 13,940**	$ -	0.00%
	CONTRACTUAL SERVICES							
100-51100-2910	PRINTING/ADVERTISING	$ 6,980	$ 8,500	$ 4,620	$ 6,194	$ 8,500	$ -	0.00%
100-51100-2920	TRAINING	$ -	$ 300	$ -	$ -	$ 300	$ -	0.00%
	TOTAL	**$ 6,980**	**$ 8,800**	**$ 4,620**	**$ 6,194**	**$ 8,800**	$ -	0.00%
	OPERATING SUPPLIES/EXPENSES							
100-51100-3210	MEMBERSHIP & DUES	$ -	$ 3,500	$ 4,113	$ 7,051	$ 3,500	$ -	0.00%
100-51100-3220	PUBLICATIONS	$ -	$ 100	$ -	$ -	$ 100	$ -	0.00%
100-51100-3300	TRAVEL	$ 55	$ 500	$ 110	$ 189	$ 500	$ -	0.00%
100-51100-3900	OTHER SUPPLIES	$ -	$ 1,000	$ 13	$ 22	$ 1,000	$ -	0.00%
	TOTAL	**$ 55**	**$ 5,100**	**$ 4,236**	**$ 7,262**	**$ 5,100**	$ -	0.00%
	CAPITAL OUTLAY							
100-51100-9999	ADMINISTRATIVE COST ALLOCATION	$ (8,411)	$ (11,693)	$ (7,992)	$ (11,348)	$ (11,693)	$ 0	0.00%
	TOTAL	**$ (8,411)**	**$ (11,693)**	**$ (7,992)**	**$ (11,348)**	**$ (11,693)**	$ 0	0.00%
Total COUNCIL:		**$ 11,686**	**$ 16,147**	**$ 11,037**	**$ 15,671**	**$ 16,147**	$ 0	0.00%

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/24 Prior year Actual	12/31/25 Cur Year Budget	09/30/25 Year-to-date Actual	Proj YE	2026 Budget	Change from Prev Budget	Percent Change
	JUDICIAL							
	PERSONNEL SERVICES							
100-51200-1120	WAGES PERMANENT REGULAR	$ 16,062	$ 20,161	$ 12,047	$ 16,062	$ 16,065	$ (4,096)	-20.32%
100-51200-1200	WAGES - FULL-TIME	$ 24,712	$ -	$ 19,595	$ -	$ -	$ -	
100-51200-1230	WAGES - PART TIME	$ -	$ 26,137	$ -	$ 26,137	$ 26,919	$ 782	2.99%
100-51200-1280	LONGEVITY	$ -	$ -	$ -	$ -	$ -	$ -	
100-51200-1290	WAGES-OVERTIME	$ -	$ -	$ 18	$ -	$ -	$ -	
100-51200-1310	WI RETIREMENT	$ 1,706	$ 1,817	$ 1,362	$ 1,817	$ 1,871	$ 54	2.97%
100-51200-1320	FICA	$ 3,143	$ 3,542	$ 2,559	$ 3,542	$ 3,403	$ (139)	-3.92%
100-51200-1330	HEALTH INSUARANCE	$ 4,482	$ 5,290	$ 3,796	$ 5,290	$ 5,464	$ 174	3.29%
100-51200-1333	HEALTH SAVINGS ACCT EXPENSE	$ -	$ -	$ -	$ -	$ -	$ -	
100-51200-1334	HEALTH INSURANCE OPT-OUT	$ 1,500	$ 1,500	$ 1,096	$ 1,500	$ 1,500	$ -	0.00%
100-51200-1340	LIFE INSURANCE	$ 26	$ 29	$ 21	$ 29	$ 31	$ 2	7.59%
100-51200-1361	SICK LEAVE PAYOUT	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL	**$ 51,631**	**$ 58,476**	**$ 40,494**	**$ 54,377**	**$ 55,253**	$ (3,223)	-5.51%
	CONTRACTUAL SERVICES							
100-51200-2131	PROF SERV-PROCESS SERVICE	$ -	$ 150	$ -	$ 150	$ 150	$ -	0.00%
100-51200-2140	CHANGE OF VENUE EXPENSE	$ -	$ 150	$ -	$ -	$ 1	$ (149)	-99.33%
100-51200-2150	TRANSLATOR SERVICES	$ 42	$ 400	$ -	$ 260	$ 300	$ (100)	-25.00%
100-51200-2900	OTHER SERVICES	$ -	$ 200	$ -	$ 175	$ 200	$ -	0.00%
100-51200-2910	PRINTING/ADVERTISING	$ -	$ 300	$ 350	$ -	$ 200	$ (100)	-33.33%
100-51200-2920	TRAINING	$ 370	$ 250	$ -	$ 650	$ 650	$ 400	160.00%
	TOTAL	**$ 412**	**$ 1,450**	**$ 350**	**$ 1,235**	**$ 1,501**	$ 51	3.52%
	OPERATION SUPPLIESEXPENSES							
100-51200-3110	POSTAGE	$ 561	$ 600	$ 375	$ 600	$ 600	$ -	0.00%
100-51200-3210	MEMBERSHIP & DUES	$ 1,447	$ 1,500	$ 910	$ 1,500	$ 1,500	$ -	0.00%
100-51200-3300	TRAVEL	$ 480	$ 250	$ -	$ 275	$ 250	$ -	0.00%
100-51200-3900	OTHER SUPPLIES	$ 34	$ 200	$ 18	$ 200	$ 200	$ -	0.00%
	TOTAL	**$ 2,522**	**$ 2,550**	**$ 1,303**	**$ 2,575**	**$ 2,550**	$ -	0.00%

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/24 Prior year Actual	12/31/25 Cur Year Budget	09/30/25 Year-to-date Actual	Proj YE	2026 Budget	Change from Prev Budget	Percent Change
	FIXED CHARGES							
100-51200-5310	RENT/LEASE	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**		
	CAPITAL OUTLAY							
100-51200-8190	CO-OFFICE EQUIPMENT	$ -	$ 2,400	$ 2,400	$ 2,400	$ 2,400	$ -	0.00%
	TOTAL	**$ -**	**$ 2,400**	**$ 2,400**	**$ 2,400**	**$ 2,400**	$ -	0.00%
Total JUDICIAL:		**$ 54,566**	**$ 64,876**	**$ 44,547**	**$ 60,587**	**$ 61,704**	$ (3,172)	-4.89%

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/24 Prior year Actual	12/31/25 Cur Year Budget	09/30/25 Year-to-date Actual	Proj YE	2026 Budget	Change from Prev Budget	Percent Change
	LEGAL							
	CONTRACTUAL SERVICES							
100-51340-2120	PROF SERV - LEGAL COUNSEL	$ 73,658	$ 89,250	$ 62,485	$ 82,432	$ 90,000	$ 750	0.84%
100-51340-2121	LEGAL COUNSEL (CITY ATTORNEY)	$ 19,860	$ 20,100	$ 15,345	$ 20,460	$ 21,000	$ 900	4.48%
100-51340-2200	TELEPHONE EXPENSE	$ 48	$ 100	$ 36	$ 48	$ 100	$ -	0.00%
	TOTAL	**$ 93,566**	**$ 109,450**	**$ 77,866**	**$ 102,940**	**$ 111,100**	$ 1,650	1.51%
	OPERATING SUPPLIES/EXPENSES							
100-51340-3220	PUBLICATIONS	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**		
	CAPITAL OUTLAY							
100-51340-9999	ADMINISTRATIVE COST ALLOCATION	$ (39,298)	$ (45,969)	$ (32,704)	$ (43,235)	$ (46,662)	$ (693)	1.51%
	TOTAL	**$ (39,298)**	**$ (45,969)**	**$ (32,704)**	**$ (43,235)**	**$ (46,662)**	$ (693)	1.51%
Total LEGAL COUNSEL:		**$ 54,268**	**$ 63,481**	**$ 45,163**	**$ 59,705**	**$ 64,438**	$ 957	1.51%

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/24 Prior year Actual	12/31/25 Cur Year Budget	09/30/25 Year-to-date Actual	Proj YE	2026 Budget	Change from Prev Budget	Percent Change
	CITY MANAGER							
	PERSONNEL SERVICES							
100-51410-1100	FULLTIME SALARIES	$ 123,467	$ 126,500	$ 110,356	$ 143,367	$ 143,890	$ 17,390	13.75%
100-51410-1200	WAGES - FULLTIME	$ 66,785	$ 61,100	$ 41,468	$ 55,293	$ 59,280	$ (1,820)	-2.98%
100-51410-1210	WAGES-PERM SCHOOL INCNTV	$ -	$ -	$ -	$ -	$ -	$ -	
100-51410-1280	WAGES-LONGEVITY PAY	$ 6,139	$ 6,325	$ 4,557	$ -	$ -	$ (6,325)	-100.00%
100-51410-1290	WAGES-OVERTIME	$ 3,112	$ 3,400	$ 1,407	$ 2,179	$ 2,010	$ (1,390)	-40.88%
100-51410-1310	WI RETIREMENT	$ 13,810	$ 14,045	$ 10,656	$ 14,105	$ 15,265	$ 1,220	8.69%
100-51410-1320	FICA	$ 15,214	$ 15,455	$ 12,379	$ 15,764	$ 16,220	$ 765	4.95%
100-51410-1330	HEALTH INSURANCE	$ 30,791	$ 35,700	$ 16,992	$ 25,487	$ 27,515	$ (8,185)	-22.93%
100-51410-1333	HEALTH SAVINGS ACCT EXPENSE	$ -	$ -	$ -	$ -	$ -	$ -	
100-51410-1334	HEALTH INSURANCE OPT-OUT	$ 3,038	$ 3,000	$ 3,654	$ 4,904	$ 5,000	$ 2,000	66.67%
100-51410-1340	LIFE INSURANCE	$ 1,433	$ 1,500	$ 787	$ 1,152	$ 300	$ (1,200)	-80.00%
100-51410-1361	SICK LEAVE PAYOUT	$ 2,378	$ -	$ -	$ -	$ -	$ -	
100-51410-1390	WAGES-CAR ALLOW	$ 1,810	$ 1,800	$ 1,549	$ 2,113	$ 1,800	$ -	0.00%
	TOTAL	**$ 267,977**	**$ 268,825**	**$ 203,804**	**$ 264,364**	**$ 271,280**	$ 2,455	0.91%
	CONTRACTUAL SERVICES							
100-51410-2130	PROFESSIONAL SERVICES	$ 29,742	$ 25,000	$ 24,575	$ 34,669	$ 25,000	$ -	0.00%
100-51410-2200	TELEPHONE EXPENSE	$ 214	$ 300	$ 135	$ 198	$ 300	$ -	0.00%
100-51410-2201	CELLULAR PHONE	$ 461	$ 600	$ 563	$ 790	$ 480	$ (120)	-20.00%
100-51410-2900	OTHER SERVICES	$ 2,708	$ 34,500	$ 23,887	$ 35,208	$ 1,500	$ (33,000)	-95.65%
100-51410-2910	PRINTING/ADVERTISING	$ 30	$ 100	$ -	$ -	$ -	$ (100)	-100.00%
100-51410-2920	TRAINING	$ -	$ 1,400	$ -	$ -	$ 1,400	$ -	0.00%
	TOTAL	**$ 33,154**	**$ 61,900**	**$ 49,159**	**$ 70,864**	**$ 28,680**	$ (33,220)	-53.67%

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/24 Prior year Actual	12/31/25 Cur Year Budget	09/30/25 Year-to-date Actual	Proj YE	2026 Budget	Change from Prev Budget	Percent Change
	OPERATING SUPPLIES/EXPENSES							
100-51410-3100	OFFICE SUPPLIES	$ 20,117	$ 18,000	$ 8,864	$ 10,713	$ 18,000	$ -	0.00%
100-51410-3110	POSTAGE	$ 608	$ 1,000	$ 22	$ 26	$ 1,000	$ -	0.00%
100-51410-3210	MEMBERSHIP & DUES	$ 917	$ 1,200	$ 1,112	$ 1,668	$ 1,200	$ -	0.00%
100-51410-3220	PUBLICATIONS	$ -	$ 750	$ -	$ -	$ 750	$ -	0.00%
100-51410-3300	TRAVEL	$ 729	$ 1,200	$ 281	$ 421	$ 1,200	$ -	0.00%
100-51410-3900	OTHER SUPPLIES	$ 550	$ 500	$ -	$ -	$ 500	$ -	0.00%
	TOTAL	**$ 22,921**	**$ 22,650**	**$ 10,279**	**$ 12,828**	**$ 22,650**	$ **-**	0.00%
	CAPITAL OUTLAY							
100-51410-9999	ADMINISTRATIVE COST ALLOCATION	$ (145,757)	$ (229,694)	$ (171,108)	$ (226,237)	$ (145,175)	$ 84,520	-36.80%
	TOTAL	**$ (145,757)**	**$ (229,694)**	**$ (171,108)**	**$ (226,237)**	**$ (145,175)**	$ 84,520	-36.80%
Total CITY MANAGER:		**$ 178,295**	**$ 123,681**	**$ 92,135**	**$ 121,820**	**$ 177,436**	$ 53,755	43.46%

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/24 Prior year Actual	12/31/25 Cur Year Budget	09/30/25 Year-to-date Actual	Proj YE	2026 Budget	Change from Prev Budget	Percent Change
	CITY CLERK							
	PERSONNEL SERVICES							
100-51420-1200	WAGES - FULLTIME	$ 84,950	$ 89,700	$ 67,277	$ 89,823	$ 93,121	$ 3,421	3.81%
100-51420-1220	WAGES - FULLTIME	$ -	$ -	$ -	$ -	$ -	$ -	
100-51420-1280	WAGES-LONGEVITY PAY	$ -	$ -	$ -	$ -	$ -	$ -	
100-51420-1290	WAGES-OVERTIME	$ -	$ -	$ -	$ -	$ -	$ -	
100-51420-1310	WI RETIREMENT	$ 5,863	$ 6,250	$ 4,676	$ 6,243	$ 6,710	$ 460	7.36%
100-51420-1320	FICA	$ 6,137	$ 6,875	$ 4,903	$ 6,546	$ 7,125	$ 250	3.64%
100-51420-1330	HEALTH INSURANCE	$ 8,965	$ 10,175	$ 7,592	$ 10,122	$ 10,930	$ 755	7.42%
100-51420-1333	HEALTH SAVINGS ACCT EXPENSE	$ -	$ -	$ -	$ -	$ -	$ -	
100-51420-1334	HEALTH INSURANCE OPT-OUT	$ -	$ -	$ -	$ -	$ -	$ -	
100-51420-1340	LIFE INSURANCE	$ 62	$ 100	$ 53	$ 70	$ 100	$ -	0.00%
100-51420-1361	SICK LEAVE PAYOUT	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL	**$ 105,976**	**$ 113,100**	**$ 84,500**	**$ 112,804**	**$ 117,986**	$ 4,886	4.32%
	CONTRACTUAL SERVICES							
100-51420-2130	PROFESSIONAL SERVICES	$ 269	$ 4,000	$ -	$ -	$ 4,000	$ -	0.00%
100-51420-2200	TELEPHONE EXPENSE	$ 55	$ 100	$ 31	$ 50	$ 100	$ -	0.00%
100-51420-2201	CELLULAR PHONE	$ 2,155	$ 600	$ 399	$ 629	$ 600	$ -	0.00%
100-51420-2410	MAINTENANCE EQUIPMENT/VEH	$ -	$ 300	$ -	$ -	$ 300	$ -	0.00%
100-51420-2900	OTHER SERVICES	$ 10	$ 300	$ 525	$ 900	$ 300	$ -	0.00%
100-51420-2910	PRINTING/ADVERTISING	$ 321	$ 500	$ -	$ -	$ 500	$ -	0.00%
100-51420-2920	TRAINING	$ 850	$ 1,400	$ 785	$ 420	$ 1,400	$ -	0.00%
	TOTAL	**$ 3,661**	**$ 7,200**	**$ 1,741**	**$ 1,999**	**$ 7,200**	$ -	0.00%
	OPERATING SUPPLIES/EXPENSES							
100-51420-3100	OFFICE SUPPLIES	$ 2,426	$ 2,500	$ 1,382	$ 1,708	$ 2,500	$ -	0.00%
100-51420-3110	POSTAGE	$ 660	$ 750	$ 630	$ 836	$ 750	$ -	0.00%
100-51420-3210	MEMBERSHIP & DUES	$ 559	$ 600	$ 604	$ 906	$ 600	$ -	0.00%
100-51420-3220	PUBLICATIONS	$ 543	$ 800	$ 533	$ 799	$ 800	$ -	0.00%
100-51420-3300	TRAVEL	$ 328	$ 2,000	$ 2,000	$ 2,000	$ 2,500	$ 500	25.00%
100-51420-3900	OTHER SUPPLIES	$ 198	$ 300	$ 122	$ 90	$ 300	$ -	0.00%
	TOTAL	**$ 4,713**	**$ 6,950**	**$ 5,271**	**$ 6,339**	**$ 7,450**	$ 500	7.19%

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/24 Prior year Actual	12/31/25 Cur Year Budget	09/30/25 Year-to-date Actual	Proj YE	2026 Budget	Change from Prev Budget	Percent Change
	CAPITAL OUTLAY							
100-51420-8190	CO-OFFICE EQUIPMENT	$ -	$ -	$ -				
100-51420-9999	ADMINISTRATIVE COST ALLOCATION	$ (30,773)	$ (34,358)	$ (24,708)	$ (32,708)	$ (35,812)	$ (1,454)	4.23%
	TOTAL	**$ (30,773)**	**$ (34,358)**	**$ (24,708)**	**$ (32,708)**	**$ (35,812)**	$ (1,454)	4.23%
Total CLERK:		**$ 83,577**	**$ 92,892**	**$ 66,804**	**$ 88,433**	**$ 96,824**	$ 3,932	4.23%

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/24 Prior year Actual	12/31/25 Cur Year Budget	09/30/25 Year-to-date Actual	Proj YE	2026 Budget	Change from Prev Budget	Percent Change
	ELECTIONS							
	PERSONNEL SERVICES							
100-51440-1220	WAGES - FULLTIME	$ -	$ -	$ -	$ -	$ -	$ -	
100-51440-1270	WAGES-TEMPORARY PT	$ 17,015	$ 13,500	$ 9,986	$ 11,000	$ 17,781	$ 4,281	31.71%
100-51440-1310	WI RETIREMENT	$ -	$ -	$ -	$ -	$ -	$ -	
100-51440-1320	FICA	$ 376	$ 375	$ 426	$ 504	$ 477	$ 102	27.30%
100-51440-1330	HEALTH INSURANCE	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL	**$ 17,391**	**$ 13,875**	**$ 10,412**	**$ 11,504**	**$ 18,258**	$ 4,383	31.59%
	CONTRACTUAL SERVICES							
100-51440-2410	MAINTENANCE EQUIPMENT/VEH	$ 1,043	$ 2,800	$ 706	$ 1,060	$ 2,800	$ -	0.00%
100-51440-2910	PRINTING/ADVERTISING	$ 1,481	$ 2,000	$ 1,508	$ 2,262	$ 2,000	$ -	0.00%
100-51440-2920	TRAINING	$ -	$ 500	$ 453	$ 143	$ 700	$ 200	40.00%
	TOTAL	**$ 2,524**	**$ 5,300**	**$ 2,668**	**$ 3,464**	**$ 5,500**	$ 200	3.77%
	OPERATING SUPPLIES/EXPENSES							
100-51440-3100	OFFICE SUPPLIES	$ 490	$ 800	$ 130	$ 300	$ 800	$ -	0.00%
100-51440-3110	POSTAGE	$ 3,471	$ 3,000	$ 1,619	$ 2,429	$ 3,900	$ 900	30.00%
100-51440-3300	TRAVEL	$ 98	$ 300	$ -	$ -	$ 500	$ 200	66.67%
100-51440-3900	OTHER SUPPLIES	$ 1,073	$ 2,000	$ 40	$ 40	$ 2,000	$ -	0.00%
	TOTAL	**$ 5,132**	**$ 6,100**	**$ 1,789**	**$ 2,769**	**$ 7,200**	$ 1,100	18.03%
	CAPITAL OUTLAY							
100-51440-8190	CO-OFFICE EQUIPMENT	$ -	$ -	$ -	$ -	$ -		
		$ -	**$ -**	**$ -**	**$ -**	**$ -**		
Total ELECTION:		**$ 25,047**	**$ 25,275**	**$ 14,869**	**$ 17,737**	**$ 30,958**	$ 5,683	22.49%

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/24 Prior year Actual	12/31/25 Cur Year Budget	09/30/25 Year-to-date Actual	Proj YE	2026 Budget	Change from Prev Budget	Percent Change
	TECHNOLOGY							
	PERSONNEL SERVICES							
100-51450-1100	FULLTIME SALARIES	$ 95,354	$ 95,200	$ 71,364	$ 95,278	$ 95,600	$ 400	0.42%
100-51450-1200	WAGES - FULLTIME	$ 62,870	$ 64,550	$ 48,361	$ 64,567	$ 66,500	$ 1,950	3.02%
100-51450-1220	WAGES FULLTIME UNION	$ -	$ -	$ -	$ -	$ -	$ -	
100-51450-1280	WAGES-LONGEVITY PAY	$ 4,621	$ 4,760	$ -	$ -	$ 4,905	$ 145	3.05%
100-51450-1290	WAGES-OVERTIME	$ 235	$ -	$ -	$ -	$ -	$ -	
100-51450-1310	WI RETIREMENT	$ 11,395	$ 11,575	$ 8,466	$ 11,327	$ 12,325	$ 750	6.48%
100-51450-1320	FICA	$ 11,878	$ 12,750	$ 8,697	$ 11,644	$ 13,100	$ 350	2.75%
100-51450-1330	HEALTH INSURANCE	$ 31,538	$ 35,700	$ 26,707	$ 35,610	$ 38,445	$ 2,745	7.69%
100-51450-1333	HEALTH SAVINGS ACCT EXPENSE	$ -	$ -	$ -	$ -	$ -	$ -	
100-51450-1334	HEALTH INSURANCE OPT-OUT	$ -	$ -	$ -	$ -	$ -	$ -	
100-51450-1340	LIFE INSURANCE	$ 669	$ 750	$ 576	$ 764	$ 950	$ 200	26.67%
100-51450-1361	SICK LEAVE PAYOUT	$ 2,028	$ 2,090	$ 2,088	$ 3,132	$ 1,695	$ (395)	-18.90%
	TOTAL	**$ 220,587**	**$ 227,375**	**$ 166,259**	**$ 222,323**	**$ 233,520**	$ 6,145	2.70%
	CONTRACTUAL SERVICES							
100-51450-2130	PROF SERVICES - IT	$ 2,000	$ 5,000	$ 108	$ -	$ 8,000	$ 3,000	60.00%
100-51450-2200	TELEPHONE EXPENSE	$ 152	$ 500	$ 108	$ 148	$ 500	$ -	0.00%
100-51450-2202	T1 DATA CIRCUIT/INTERNET	$ 8,905	$ 6,500	$ 4,933	$ 6,623	$ 11,000	$ 4,500	69.23%
100-51450-2400	SOFTWARE MAINTENANCE	$ 44,543	$ 47,500	$ 41,347	$ 59,707	$ 51,100	$ 3,600	7.58%
100-51450-2410	MAINTENANCE EQUIPMENT/VEH	$ 13,138	$ 15,000	$ 9,615	$ 14,423	$ 17,500	$ 2,500	16.67%
100-51450-2900	OTHER SERVICES	$ 22,061	$ 8,800	$ 7,989	$ 11,983	$ 9,700	$ 900	10.23%
100-51450-2920	TRAINING	$ 175	$ 500	$ 125	$ 188	$ 600	$ 100	20.00%
	TOTAL	**$ 90,974**	**$ 83,800**	**$ 64,225**	**$ 93,072**	**$ 98,400**	$ 14,600	17.42%
	OPERATING SUPPLIES/EXPENSES							
100-51450-3100	OFFICE SUPPLIES	$ 330	$ 300	$ 135	$ 203	$ 500	$ 200	66.67%
100-51450-3110	POSTAGE	$ -	$ 100	$ -	$ -	$ 100	$ -	0.00%
100-51450-3210	MEMBERSHIP & DUES	$ 150	$ 150	$ 648	$ 971	$ 1,150	$ 1,000	666.67%
100-51450-3300	TRAVEL	$ 480	$ 1,200	$ 262	$ 393	$ 1,000	$ (200)	-16.67%
100-51450-3900	OTHER SUPPLIES	$ 1,029	$ 1,400	$ 624	$ 936	$ 1,500	$ 100	7.14%
	TOTAL	**$ 1,988**	**$ 3,150**	**$ 1,668**	**$ 2,502**	**$ 4,250**	$ 1,100	34.92%

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/24 Prior year Actual	12/31/25 Cur Year Budget	09/30/25 Year-to-date Actual	Proj YE	2026 Budget	Change from Prev Budget	Percent Change
	CAPITAL OUTLAY							
100-51450-9999	ADMINISTRATIVE COST ALLOCATION	$ (184,689)	$ (185,452)	$ (136,969)	$ (187,559)	$ (198,340)	$ (12,888)	6.95%
	TOTAL	**$ (184,689)**	**$ (185,452)**	**$ (136,969)**	**$ (187,559)**	**$ (198,340)**	$ (12,888)	6.95%
Total INFORMATION SYSTEMS:		**$ 128,860**	**$ 128,873**	**$ 95,182**	**$ 130,338**	**$ 137,830**	$ 8,957	6.95%

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/24 Prior year Actual	12/31/25 Cur Year Budget	09/30/25 Year-to-date Actual	Proj YE	2026 Budget	Change from Prev Budget	Percent Change
	FINANCE DEPARTMENT							
	PERSONNEL SERVICES							
100-51510-1100	FULLTIME SALARIES	$ 118,430	$ 106,100	$ 78,923	$ 106,100	$ 110,178	$ 4,078	3.84%
100-51510-1220	WAGES - FULLTIME	$ 128,073	$ 130,375	$ 91,074	$ 125,745	$ 137,207	$ 6,832	5.24%
100-51510-1280	WAGES-LONGEVITY PAY	$ 5,049	$ 2,725	$ -	$ 2,725	$ 2,879	$ 154	5.64%
100-51510-1290	WAGES-OVERTIME	$ 637	$ -	$ 3,213	$ 3,500	$ -	$ -	
100-51510-1310	WI RETIREMENT	$ 16,889	$ 16,825	$ 11,880	$ 15,747	$ 18,600	$ 1,775	10.55%
100-51510-1320	FICA	$ 17,207	$ 18,525	$ 12,520	$ 16,607	$ 19,760	$ 1,235	6.67%
100-51510-1330	HEALTH INSURANCE	$ 58,399	$ 57,400	$ 28,236	$ 37,648	$ 40,645	$ (16,755)	-29.19%
100-51510-1333	HEALTH SAVINGS ACCT EXPENSE	$ -	$ -	$ -	$ -	$ -	$ -	
100-51510-1334	HEALTH INSURANCE OPT-OUT	$ 1,500	$ 3,000	$ 3,382	$ 4,280	$ 6,184	$ 3,184	106.13%
100-51510-1340	LIFE INSURANCE	$ 765	$ 475	$ 281	$ 365	$ 543	$ 68	14.32%
100-51510-1361	SICK LEAVE PAYOUT	$ 2,259	$ -	$ -	$ -	$ -	$ -	
	TOTAL	**$ 349,207**	**$ 335,425**	**$ 229,510**	**$ 312,718**	**$ 335,995**	$ 570	0.17%
	CONTRACTUAL SERVICES							
100-51510-2110	PROFESSIONAL SERV-AUDITOR	$ 42,053	$ 40,000	$ 55,613	$ 58,000	$ 55,000	$ 15,000	37.50%
100-51510-2200	TELEPHONE EXPENSE	$ 589	$ 800	$ 374	$ 532	$ 600	$ (200)	-25.00%
100-51510-2201	CELLULAR PHONE	$ 330	$ 1,000	$ 140	$ 186	$ -	$ (1,000)	-100.00%
100-51510-2403	ACCOUNTING SOFTWARE MAINT	$ 19,184	$ 20,600	$ 21,118	$ 21,118	$ 22,174	$ 1,574	7.64%
100-51510-2410	MAINTENANCE EQUIPMENT/VEH	$ -	$ 200	$ -	$ -	$ 200	$ -	0.00%
100-51510-2900	OTHER SERVICES	$ 80	$ 15,000	$ 23,106	$ 24,000	$ 24,000	$ 9,000	60.00%
100-51510-2910	PRINTING/ADVERTISING	$ -	$ 350	$ -	$ -	$ 350	$ -	0.00%
100-51510-2920	TRAINING	$ 2,610	$ 2,000	$ 1,057	$ 1,244	$ 2,000	$ -	0.00%
	TOTAL	**$ 64,845**	**$ 79,950**	**$ 101,408**	**$ 105,079**	**$ 104,324**	$ 24,374	30.49%

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/24 Prior year Actual	12/31/25 Cur Year Budget	09/30/25 Year-to-date Actual	Proj YE	2026 Budget	Change from Prev Budget	Percent Change
	OPERATING SUPPLIES/EXPENSES							
100-51510-3100	OFFICE SUPPLIES	$ 5,994	$ 4,500	$ 2,153	$ 2,744	$ 4,500	$ -	0.00%
100-51510-3110	POSTAGE	$ 2,850	$ 3,000	$ 2,153	$ 2,787	$ 3,500	$ 500	16.67%
100-51510-3210	MEMBERSHIP & DUES	$ 143	$ 450	$ 77	$ 38	$ 450	$ -	0.00%
100-51510-3220	PUBLICATIONS	$ -	$ 100	$ -	$ -	$ -	$ (100)	-100.00%
100-51510-3300	TRAVEL	$ 626	$ 1,200	$ 408	$ 242	$ 1,200	$ -	0.00%
100-51510-3900	OTHER SUPPLIES	$ 187	$ 750	$ 69	$ -	$ 750	$ -	0.00%
	TOTAL	**$ 9,801**	**$ 10,000**	**$ 4,859**	**$ 5,811**	**$ 10,400**	$ 400	4.00%
	CAPITAL OUTLAY							
100-51510-9999	ADMINISTRATIVE COST ALLOCATION	$ (263,494)	$ (264,583)	$ (208,853)	$ (263,484)	$ (289,862)	$ (25,279)	9.55%
	TOTAL	**$ (263,494)**	**$ (264,583)**	**$ (208,853)**	**$ (263,484)**	**$ (289,862)**	$ (25,279)	9.55%
Total FINANCE DEPARTMENT:		**$ 160,358**	**$ 160,792**	**$ 126,924**	**$ 160,124**	**$ 160,857**	$ 65	0.04%

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/24 Prior year Actual	12/31/25 Cur Year Budget	09/30/25 Year-to-date Actual	Proj YE	2026 Budget	Change from Prev Budget	Percent Change
	ASSESSING							
	PERSONNEL SERVICES							
100-51530-1200	WAGES - FULLTIME	$ -	$ -	$ -	$ -	$ -	$ -	
100-51530-1220	WAGES - FULLTIME	$ 37,610	$ 39,125	$ 26,745	$ 40,278	$ 42,610	$ 3,485	8.91%
100-51530-1290	WAGES-OVERTIME	$ 187	$ -	$ 944	$ -	$ -	$ -	
100-51530-1280	WAGES-LONGEVITY PAY	$ 598	$ -	$ -	$ -	$ -	$ -	
100-51530-1310	WI RETIREMENT	$ 2,652	$ 2,725	$ 1,878	$ 2,832	$ 3,070	$ 345	12.66%
100-51530-1320	FICA	$ 2,502	$ 3,000	$ 1,901	$ 2,869	$ 3,260	$ 260	8.67%
100-51530-1330	HEALTH INSURANCE	$ 12,283	$ 13,900	$ 6,063	$ 9,238	$ 8,730	$ (5,170)	-37.19%
100-51530-1333	HEALTH SAVINGS ACCT EXPENSE	$ -	$ -	$ -	$ -	$ -	$ -	
100-51530-1334	HEALTH INSURANCE OPT-OUT	$ -	$ -	$ 349	$ 449	$ 1,816	$ 1,816	
100-51530-1340	LIFE INSURANCE	$ 104	$ 125	$ 60	$ 88	$ 125	$ -	0.00%
100-51530-1361	SICK LEAVE PAYOUT	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL	**$ 55,936**	**$ 58,875**	**$ 37,939**	**$ 55,754**	**$ 59,611**	$ 736	1.25%
	CONTRACTUAL SERVICES							
100-51530-2130	PROFESSIONAL SERVICES	$ 64,200	$ 65,000	$ 48,150	$ 64,200	$ 65,000	$ -	0.00%
100-51530-2200	TELEPHONE EXPENSE	$ 100	$ 150	$ 73	$ 99	$ 150	$ -	0.00%
100-51530-2410	MAINTENANCE EQUIPMENT/VEH	$ 20	$ -	$ -	$ -	$ -	$ -	
100-51530-2900	OTHER SERVICES	$ 1,917	$ 2,200	$ 1,838	$ 1,900	$ 2,200	$ -	0.00%
100-51530-2910	PRINTING/ADVERTISING	$ -	$ 250	$ -	$ -	$ 250	$ -	0.00%
100-51530-2920	TRAINING	$ -	$ -	$ -	$ -		$ -	
	TOTAL	**$ 66,237**	**$ 67,600**	**$ 50,060**	**$ 66,199**	**$ 67,600**	$ -	0.00%

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/24 Prior year Actual	12/31/25 Cur Year Budget	09/30/25 Year-to-date Actual	Proj YE	2026 Budget	Change from Prev Budget	Percent Change
	OPERATING SUPPLIES/EXPENSES							
100-51530-3100	OFFICE SUPPLIES	$ 1,031	$ 1,000	$ 191	$ 278	$ 1,000	$ -	0.00%
100-51530-3110	POSTAGE	$ 106	$ 500	$ -	$ -	$ 500	$ -	0.00%
100-51530-3220	PUBLICATIONS	$ -	$ 150	$ -	$ -	$ 150	$ -	0.00%
100-51530-3300	TRAVEL	$ -	$ -	$ -	$ -	$ -	$ -	
100-51530-3900	OTHER SUPPLIES	$ -	$ 300	$ -	$ -	$ 300	$ -	0.00%
	TOTAL	**$ 1,136**	**$ 1,950**	**$ 191**	**$ 278**	**$ 1,950**	$ -	0.00%
	CAPITAL OUTLAY							
100-51530-8190	CO-OFFICE EQUIPMENT	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**		
Total ASSESSING:		**$ 123,310**	**$ 128,425**	**$ 88,191**	**$ 122,231**	**$ 129,161**	$ 736	0.57%

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/24 Prior year Actual	12/31/25 Cur Year Budget	09/30/25 Year-to-date Actual	Proj YE	2026 Budget	Change from Prev Budget	Percent Change
	CITY HALL							
	PERSONNEL SERVICES							
100-51600-1220	WAGES - FULLTIME	$ 53,545	$ 54,500	$ 43,026	$ 57,288	$ 59,600	$ 5,100	9.36%
100-51600-1230	WAGES - PART TIME	$ 25,140	$ 27,000	$ 17,379	$ 21,253	$ 27,800	$ 800	2.96%
100-51600-1280	WAGES-LONGEVITY PAY	$ -	$ -	$ -	$ -	$ -	$ -	
100-51600-1290	WAGES-OVERTIME	$ 57	$ -	$ 57	$ 86	$ -	$ -	
100-51600-1310	WI RETIREMENT	$ 5,431	$ 5,675	$ 4,186	$ 5,446	$ 6,290	$ 615	10.84%
100-51600-1320	FICA	$ 6,021	$ 6,250	$ 4,578	$ 5,956	$ 6,684	$ 434	6.94%
100-51600-1330	HEALTH INSURANCE	$ 54	$ -	$ -	$ -	$ -	$ -	
100-51600-1333	HEALTH SAVINGS ACCT EXPENSE	$ -	$ -	$ -	$ -	$ -	$ -	
100-51600-1340	LIFE INSURANCE	$ 221	$ 275	$ 200	$ 266	$ 335	$ 60	21.82%
100-51600-1361	SICK LEAVE PAYOUT	$ -	$ -	$ -	$ -		$ -	
	TOTAL	**$ 90,469**	**$ 93,700**	**$ 69,427**	**$ 90,295**	**$ 100,709**	$ 7,009	7.48%
	CONTRACTUAL SERVICES							
100-51600-2100	PROFESSIONAL SERVICES	$ 570	$ -	$ 201	$ 301	$ -		
100-51600-2200	TELEPHONE EXPENSE	$ 145	$ 150	$ 108	$ 144	$ 150	$ -	0.00%
100-51600-2201	CELLULAR PHONE	$ 866	$ 775	$ 682	$ 930	$ 950	$ 175	22.58%
100-51600-2210	ELECTRICITY	$ 31,466	$ 33,000	$ 22,986	$ 27,923	$ 33,000	$ -	0.00%
100-51600-2220	NATURAL GAS/HEAT	$ 8,455	$ 13,000	$ 5,947	$ 8,823	$ 13,000	$ -	0.00%
100-51600-2230	WATER EXPENSE	$ 2,367	$ 2,300	$ 1,676	$ 2,219	$ 2,300	$ -	0.00%
100-51600-2240	SEWER EXPENSE	$ 1,303	$ 1,200	$ 853	$ 1,117	$ 1,200	$ -	0.00%
100-51600-2250	STORMWATER EXPENSE	$ 973	$ 900	$ 1,084	$ 1,444	$ 900	$ -	0.00%
	TOTAL	**$ 46,145**	**$ 51,325**	**$ 33,535**	**$ 42,900**	**$ 51,500**	$ 175	0.34%

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/24 Prior year Actual	12/31/25 Cur Year Budget	09/30/25 Year-to-date Actual	Proj YE	2026 Budget	Change from Prev Budget	Percent Change
	OPERATING SUPPLIES/EXPENSES							
100-51600-3500	BLDGS./GRNDS MAINT	$ 23,625	$ 20,000	$ 20,027	$ 26,985	$ 26,500	$ 6,500	32.50%
100-51600-3850	CLOTHING	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL	**$ 23,625**	**$ 20,000**	**$ 20,027**	**$ 26,985**	**$ 26,500**	$ 6,500	32.50%
	CAPITAL OUTLAY							
100-51600-9999	ADMINISTRATIVE COST ALLOCATION	$ (67,198)	$ (69,311)	$ (51,655)	$ (67,276)	$ (75,058)	$ (5,747)	8.29%
	TOTAL	**$ (67,198)**	**$ (69,311)**	**$ (51,655)**	**$ (67,276)**	**$ (75,058)**	$ (5,747)	8.29%
Total CITY HALL:		**$ 93,042**	**$ 95,714**	**$ 71,334**	**$ 92,905**	**$ 103,651**	$ 7,937	8.29%

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/24 Prior year Actual	12/31/25 Cur Year Budget	09/30/25 Year-to-date Actual	Proj YE	2026 Budget	Change from Prev Budget	Percent Change
	GENERAL GOVERNMENT							
	CONTRACTUAL SERVICES							
100-51900-2160	SAFETY COORDINATOR	$ 2,109	$ 2,600	$ 2,111	$ 2,111	$ 2,600	$ -	0.00%
100-51900-2404	PROPERTY TAX SOFTWARE MAINT	$ 5,353	$ 5,500	$ 5,604	$ 5,604	$ 5,800	$ 300	5.45%
100-51900-2410	MAINTENANCE EQUIPMENT/VEH	$ 1,620	$ 1,200	$ -	$ -	$ 1,200	$ -	0.00%
	TOTAL	**$ 9,083**	**$ 9,300**	**$ 7,715**	**$ 7,715**	**$ 9,600**	$ 300	3.23%
	OPERATING SUPPLIES/EXPENSES							
100-51900-3110	POSTAGE	$ 4,766	$ 4,500	$ 2,503	$ 4,500	$ 5,040	$ 540	12.00%
100-51900-3900	OTHER SUPPLIES	$ 1,418	$ 2,700	$ 632	$ 947	$ 2,700	$ -	0.00%
	TOTAL	**$ 6,184**	**$ 7,200**	**$ 3,135**	**$ 5,447**	**$ 7,740**	$ 540	7.50%
	FIXED CHARGES							
100-51900-5310	RENT/LEASE	$ 8,351	$ 10,000	$ 7,139	$ 9,864	$ 10,500	$ 500	5.00%
	TOTAL	**$ 8,351**	**$ 10,000**	**$ 7,139**	**$ 9,864**	**$ 10,500**	$ 500	5.00%
Total MISC GENERAL GOVERNMENT:		**$ 23,617**	**$ 26,500**	**$ 17,989**	**$ 23,026**	**$ 27,840**	$ 1,340	5.06%

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/24 Prior year Actual	12/31/25 Cur Year Budget	09/30/25 Year-to-date Actual	Proj YE	2026 Budget	Change from Prev Budget	Percent Change
	INSURANCE							
	PERSONNEL SERVICES							
100-51930-1350	OTHER BENEFITS	$ (6,410)	$ -	$ -	$ -	$ -	$ -	
	TOTAL	**$ (6,410)**	**$ -**	**$ -**	**$ -**	**$ -**	$ -	
	FIXED CHARGES							
100-51930-5100	PUBLIC LIABILITY INSURANCE	$ 81,863	$ 89,298	$ 65,709	$ 87,613	$ 64,000	$ (25,298)	-28.33%
100-51930-5110	PROPERTY INSURANCE	$ 26,505	$ 30,058	$ 22,380	$ 29,841	$ 35,000	$ 4,942	16.44%
100-51930-5111	CONTRACTOR EQUIPMENT INS	$ 12,250	$ 13,025	$ 8,843	$ 11,791	$ -	$ (13,025)	-100.00%
100-51930-5120	FLEET INSURANCE	$ 81,467	$ 86,017	$ 62,353	$ 82,142	$ 41,000	$ (45,017)	-52.34%
100-51930-5130	WORKMEN'S COMPENSATION	$ 165,891	$ 165,320	$ 120,618	$ 160,824	$ 150,000	$ (15,320)	-9.27%
100-51930-5140	UMBRELLA INSURANCE	$ 23,977	$ 28,024	$ 20,645	$ 27,527	$ -	$ (28,024)	-100.00%
100-51930-5160	UNEMPLOYMENT COMP BENEFIT	$ -	$ 2,500	$ -	$ -	$ 2,500	$ -	0.00%
100-51930-5180	BOILER INSURANCE	$ -	$ -	$ -	$ -	$ -	$ -	
100-51930-5190	CRIME INSURANCE	$ 487	$ 521	$ 365	$ 487	$ 1,500	$ 979	187.91%
100-51930-5200	INSURANCES	$ 304	$ 501	$ 304	$ 456	$ 550	$ 49	9.78%
	TOTAL	**$ 392,743**	**$ 415,264**	**$ 301,218**	**$ 400,680**	**$ 294,550**	$ (120,714)	-29.07%
Total INSURANCE:		**$ 386,333**	**$ 415,264**	**$ 301,218**	**$ 400,680**	**$ 294,550**	$ (120,714)	-29.07%
Total GENERAL GOVERNMENT:		**$ 1,322,960**	**$ 1,341,920**	**$ 975,392**	**$ 1,293,258**	**$ 1,301,396**	$ (40,524)	-3.02%

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/24 Prior year Actual	12/31/25 Cur Year Budget	09/30/25 Year-to-date Actual	Proj YE	2026 Budget	Change from Prev Budget	Percent Change
	POLICE DEPARTMENT ADMINISTRATION							
	PERSONNEL SERVICES							
100-52100-1100	FULLTIME SALARIES	$ -	$ 123,723	$ -	$ 123,723	$ 127,916	$ 4,193	3.39%
100-52100-1110	SALARIES-OTHER(FD&PD)	$ 778,667	$ 676,399	$ 586,481	$ 674,781	$ 697,855	$ 21,456	3.17%
100-52100-1200	WAGES - FULLTIME	$ 171,012	$ 183,871	$ 112,163	$ 183,871	$ 191,713	$ 7,842	4.26%
100-52100-1220	WAGES - FULLTIME	$ 57,405	$ -	$ 73,483	$ -	$ -	$ -	
100-52100-1230	WAGES - PART TIME	$ -	$ -	$ -	$ -	$ -	$ -	
100-52100-1260	WAGES-SHIFT DIFFERENTIAL PAY	$ 797	$ 1,500	$ 620	$ 1,500	$ 1,500	$ -	0.00%
100-52100-1280	WAGES-LONGEVITY PAY	$ 6,943	$ 7,387	$ -	$ 6,000	$ 2,856	$ (4,531)	-61.34%
100-52100-1290	WAGES-OVERTIME	$ 64,793	$ 50,000	$ 29,121	$ 40,000	$ 40,000	$ (10,000)	-20.00%
100-52100-1310	WI RETIREMENT	$ 145,436	$ 148,929	$ 118,014	$ 148,929	$ 151,878	$ 2,949	1.98%
100-52100-1311	RETIREMENT PAYBACK	$ -	$ -	$ -	$ -	$ -	$ -	
100-52100-1320	FICA	$ 80,605	$ 81,522	$ 60,676	$ 79,683	$ 84,316	$ 2,794	3.43%
100-52100-1330	HEALTH INSURANCE	$ 138,373	$ 138,509	$ 80,258	$ 138,509	$ 98,933	$ (39,576)	-28.57%
100-52100-1333	HEALTH SAVINGS ACCT EXPENSE	$ -	$ -	$ -	$ -	$ -	$ -	
100-52100-1334	HEALTH INSURANCE OPT-OUT	$ 28,039	$ 31,500	$ 27,058	$ 31,500	$ 39,500	$ 8,000	25.40%
100-52100-1340	LIFE INSURANCE	$ 1,990	$ 2,219	$ 1,502	$ 2,219	$ 1,622	$ (597)	-26.90%
100-52100-1361	SICK LEAVE PAYOUT	$ 2,183	$ 4,326	$ 3,245	$ 3,796	$ 2,342	$ (1,984)	-45.86%
100-52100-1370	WAGES-VACATION PAY	$ -	$ -	$ -	$ 17,000	$ -	$ -	
	TOTAL	**$ 1,476,242**	**$ 1,449,885**	**$ 1,092,620**	**$ 1,451,511**	**$ 1,440,431**	$ (9,454)	-0.65%

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/24 Prior year Actual	12/31/25 Cur Year Budget	09/30/25 Year-to-date Actual	Proj YE	2026 Budget	Change from Prev Budget	Percent Change
	CONTRACTUAL SERVICES							
100-52100-2100	PROFESSIONAL SERVICES	$ 6,350	$ 6,450	$ 6,350	$ 6,950	$ 6,850	$ 400	6.20%
100-52100-2101	WELLNESS-EPA	$ 650	$ 750	$ -	$ 750	$ 750	$ -	0.00%
100-52100-2150	EMPLOYMENT RECRUITMENT/TESTING	$ 138	$ 500	$ 19	$ 500	$ 500	$ -	
100-52100-2160	SAFETY COORDINATOR	$ 7,444	$ 7,930	$ 7,450	$ 7,930	$ 7,930	$ -	0.00%
100-52100-2200	TELEPHONE EXPENSE	$ 2,281	$ 3,000	$ 4,270	$ 3,400	$ 4,000	$ 1,000	33.33%
100-52100-2202	T1 DATA CIRCUIT/INTERNET	$ -	$ -	$ -	$ -	$ -	$ -	
100-52100-2203	TIME SYSTEM TELETYPE	$ 3,390	$ 3,900	$ 3,237	$ 3,900	$ 3,900	$ -	0.00%
100-52100-2204	TIME RECORD CHECK-LICENSE	$ 1,403	$ 2,000	$ 1,309	$ 2,000	$ 2,000	$ -	0.00%
100-52100-2402	COMP SWARE MAINT-RMS/MCT	$ 15,265	$ 41,560	$ 36,190	$ 46,000	$ 48,236	$ 6,676	16.06%
100-52100-2420	VOICE LOGGER MAINTENANCE	$ -	$ -	$ -	$ -	$ -	$ -	
100-52100-2430	RECORDING EQUIPMENT REPAIR	$ -	$ -	$ -	$ -	$ -	$ -	
100-52100-2441	RADIO MAINTENNCE CONTRACT	$ 2,796	$ 6,100	$ 2,467	$ 2,500	$ 2,000	$ (4,100)	-67.21%
100-52100-2450	EQUIPMENT REPAIRS	$ 684	$ 2,500	$ 1,014	$ 2,500	$ 2,500	$ -	0.00%
100-52100-2900	OTHER SERVICES	$ 4,830	$ 3,500	$ 5,019	$ 4,504	$ 3,500	$ -	0.00%
100-52100-2912	PRINT-FORMS & STATIONARY	$ 414	$ 1,000	$ 348	$ 1,000	$ 1,000	$ -	0.00%
100-52100-2913	PRINTING - MISCELLANEOUS	$ -	$ 500	$ -	$ -	$ 500	$ -	0.00%
100-52100-2914	PRINTING - UTC & UMCC	$ -	$ -	$ -	$ -	$ -	$ -	
100-52100-2915	PRINTING-PROP & EVIDENCE	$ -	$ 1,200	$ 99	$ 500	$ 1,200	$ -	0.00%
100-52100-2920	TRAINING	$ 2,201	$ 3,000	$ 1,025	$ 1,000	$ 3,000	$ -	0.00%
100-52100-2921	Tuition/Books Reimb	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL	**$ 47,845**	**$ 83,890**	**$ 68,798**	**$ 83,434**	**$ 87,866**	$ 3,976	4.74%

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/24 Prior year Actual	12/31/25 Cur Year Budget	09/30/25 Year-to-date Actual	Proj YE	2026 Budget	Change from Prev Budget	Percent Change
	OPERATING SUPPLIES/EXPENSES							
100-52100-3100	OFFICE SUPPLIES	$ 853	$ 2,500	$ 1,515	$ 2,500	$ 2,500	$ -	0.00%
100-52100-3101	OFFICE SUPPLIES-PRINTER	$ 12	$ 1,000	$ 6	$ 500	$ 1,000	$ -	0.00%
100-52100-3102	OFFICE SUPPLIES-PAPER	$ 3,842	$ 2,000	$ 2,388	$ 2,000	$ 2,000	$ -	0.00%
100-52100-3110	POSTAGE	$ 1,599	$ 1,400	$ 1,310	$ 1,200	$ 1,500	$ 100	7.14%
100-52100-3141	LESS LETHAL SUPPLIES	$ 331	$ 3,000	$ -	$ 2,500	$ 3,000	$ -	0.00%
100-52100-3142	FIREARM TRAINING SUPPLIES	$ -	$ 1,500	$ 120	$ 1,500	$ 1,500	$ -	0.00%
100-52100-3143	ARMOR SUPPLIES	$ 42	$ 500	$ -	$ 500	$ 500	$ -	0.00%
100-52100-3144	FIREARMS AMMUNITION	$ 3,452	$ 3,500	$ -	$ 2,500	$ 3,500	$ -	0.00%
100-52100-3145	DAAT TRAINING SUPPLIES	$ -	$ 300	$ -	$ 300	$ 300	$ -	0.00%
100-52100-3210	MEMBERSHIP & DUES	$ 435	$ 1,200	$ 345	$ 1,200	$ 1,200	$ -	0.00%
100-52100-3220	PUBLICATIONS	$ 20	$ 500	$ -	$ 500	$ 500	$ -	0.00%
100-52100-3300	TRAVEL	$ 1,508	$ 3,500	$ 1,073	$ 2,000	$ 3,500	$ -	0.00%
100-52100-3500	BLDGS./GRNDS MAINT	$ 446	$ 2,000	$ 768	$ 2,000	$ 2,000	$ -	0.00%
100-52100-3850	CLOTHING	$ 2,902	$ 5,200	$ 2,862	$ 4,000	$ 5,200	$ -	0.00%
100-52100-3900	OTHER SUPPLIES	$ 3,306	$ 4,000	$ 917	$ 4,000	$ 4,000	$ -	0.00%
100-52100-3901	ELIJAH CASE EXPENSE	$ 52,017	$ -	$ -	$ -	$ -	$ -	
	TOTAL	**$ 70,765**	**$ 32,100**	**$ 11,304**	**$ 27,200**	**$ 32,200**	$ 100	0.31%
	FIXED CHARGES							
100-52100-5100	PUBLIC LIABILITY INSURANCE	$ 37,050	$ 44,715	$ 33,135	$ 44,715	$ 38,000	$ (6,715)	-15.02%
100-52100-5310	RENT/LEASE	$ 4,093	$ 3,900	$ 2,925	$ 3,900	$ 4,000	$ 100	2.56%
100-52100-5312	LEASE/PURCHASE VEHICLE EXPENSE	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL	**$ 41,143**	**$ 48,615**	**$ 36,060**	**$ 48,615**	**$ 42,000**	$ (6,615)	-13.61%
Total POLICE ADMINISTRATION:		**$ 1,635,995**	**$ 1,614,490**	**$ 1,208,782**	**$ 1,610,760**	**$ 1,602,497**	$ (11,993)	-0.74%

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/24 Prior year Actual	12/31/25 Cur Year Budget	09/30/25 Year-to-date Actual	Proj YE	2026 Budget	Change from Prev Budget	Percent Change
	PATROL							
	PERSONNEL SERVICES							
100-52115-1220	WAGES - POLICE OFFICERS	$ 1,234,640	$ 1,348,052	$ 996,389	$ 1,348,052	$ 1,391,837	$ 43,785	3.25%
100-52115-1260	WAGES-SHIFT DIFFERENTIAL PAY	$ 3,570	$ 3,500	$ 2,924	$ 3,500	$ 3,500	$ -	0.00%
100-52115-1270	WAGE-COMMUNITY SERVICE OFFICER	$ 48,750	$ 50,753	$ 46,617	$ 50,753	$ 55,253	$ 4,500	8.87%
100-52115-1280	WAGES-LONGEVITY PAY	$ -	$ 1	$ -	$ -	$ 1	$ -	0.00%
100-52115-1290	WAGES-OVERTIME	$ 208,788	$ 81,000	$ 107,521	$ 90,000	$ 91,000	$ 10,000	12.35%
100-52115-1310	WI RETIREMENT	$ 215,932	$ 232,323	$ 178,855	$ 232,323	$ 236,650	$ 4,327	1.86%
100-52115-1320	FICA	$ 112,437	$ 116,392	$ 85,850	$ 116,392	$ 119,156	$ 2,764	2.37%
100-52115-1330	HEALTH INSURANCE	$ 164,997	$ 196,964	$ 174,055	$ 196,964	$ 263,427	$ 66,463	33.74%
100-52115-1333	HEALTH SAVINGS ACCT EXPENSE	$ -	$ -	$ -	$ -	$ -	$ -	
100-52115-1334	HEALTH INSURANCE OPT-OUT	$ 25,269	$ 32,999	$ 19,500	$ 32,999	$ 29,000	$ (3,999)	-12.12%
100-52115-1340	LIFE INSURANCE	$ 1,185	$ 1,483	$ 1,001	$ 1,483	$ 1,609	$ 126	8.50%
100-52115-1361	SICK LEAVE PAYOUT	$ -	$ -	$ -	$ -	$ -	$ -	
100-52115-1371	VACATION PAYOUT	$ -	$ -	$ -	$ -	$ -	$ -	
100-52115-1400	FTO,CPO,PSLO,METRO DRUG	$ 944	$ 1,040	$ -	$ 500	$ 2,080	$ 1,040	100.00%
100-52115-1410	EDUCATIONAL PAY INCENTIVE	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL	**$ 2,016,512**	**$ 2,064,507**	**$ 1,612,712**	**$ 2,072,966**	**$ 2,193,513**	$ 129,006	6.25%

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/24 Prior year Actual	12/31/25 Cur Year Budget	09/30/25 Year-to-date Actual	Proj YE	2026 Budget	Change from Prev Budget	Percent Change
	CONRACTUAL SERVICES							
100-52115-2133	PROF SERVICES-PHLEBOTOMY	$ 599	$ 750	$ 563	$ 350	$ 750	$ -	0.00%
100-52115-2134	SEXUAL ASSAULT EXAMS	$ -	$ -	$ -	$ -	$ -	$ -	
100-52115-2150	TRANSLATOR SERVICES	$ 80	$ 250	$ 62	$ 80	$ 250	$ -	0.00%
100-52115-2170	POLICE VEHICLE SETUP	$ -	$ -	$ -	$ -	$ 1,667	$ 1,667	
100-52115-2201	CELLULAR PHONE	$ 15,371	$ 16,000	$ 13,054	$ 16,000	$ 16,500	$ 500	3.13%
100-52115-2402	COMP SWARE MAINT-RMS/MCT	$ 26,887	$ 29,400	$ 28,106	$ 28,105	$ 30,298	$ 898	3.05%
100-52115-2411	MOTOR VEHICLE MAINTENANCE	$ 17,391	$ 17,000	$ 15,536	$ 18,000	$ 18,000	$ 1,000	5.88%
100-52115-2413	VEHICLE CLEANING EXP	$ 69	$ 300	$ 72	$ 150	$ 300	$ -	0.00%
100-52115-2450	RADAR REPAIRS	$ -	$ -	$ -	$ -	$ -	$ -	
100-52115-2470	MOBILE VIDEO REPAIRS	$ -	$ -	$ -	$ -	$ -	$ -	
100-52115-2901	PHOTO FINISHING	$ -	$ -	$ -	$ -	$ -	$ -	
100-52115-2902	MISC SERVICES	$ 833	$ 2,500	$ 2,530	$ 2,000	$ 2,500	$ -	0.00%
100-52115-2903	ANIMAL CARE/HOUSING	$ 10,625	$ 11,500	$ -	$ 11,500	$ 12,375	$ 875	7.61%
100-52115-2920	TRAINING	$ 7,104	$ 8,000	$ 6,834	$ 7,000	$ 8,000	$ -	0.00%
100-52115-2921	Tuition/Books Reimb	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL	**$ 78,959**	**$ 85,700**	**$ 66,757**	**$ 83,185**	**$ 90,640**	$ 4,940	5.76%

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/24 Prior year Actual	12/31/25 Cur Year Budget	09/30/25 Year-to-date Actual	Proj YE	2026 Budget	Change from Prev Budget	Percent Change
	OPERATING SUPPLIES/EXPENSES							
100-52115-3110	BLOODBORNE-PATHOGEN SUPP	$ 468	$ 1,000	$ 431	$ 450	$ 1,000	$ -	0.00%
100-52115-3120	INVESTIGATIVE SUPPLIES	$ 1,539	$ 1,500	$ 547	$ 1,000	$ 1,500	$ -	0.00%
100-52115-3140	CALIBRATION TEST SOLUTION	$ -	$ -	$ -	$ -	$ -	$ -	
100-52115-3150	BICYCLE PATROL SUPPLIES	$ 7	$ 500	$ 10	$ 250	$ 500	$ -	0.00%
100-52115-3160	PHOTO SUPPLIES	$ -	$ 250	$ -	$ 250	$ 250	$ -	0.00%
100-52115-3170	VEHICLE SUPPLIES	$ 80	$ 200	$ -	$ 200	$ 200	$ -	0.00%
100-52115-3190	PBT TUBES	$ 133	$ 200	$ -	$ 200	$ 200	$ -	0.00%
100-52115-3210	MEMBERSHIP & DUES	$ 20	$ 100	$ -	$ 100	$ 100	$ -	0.00%
100-52115-3220	PUBLICATIONS	$ 263	$ 1,500	$ -	$ 1,500	$ 1,500	$ -	0.00%
100-52115-3230	RADIO COLLAR REPLACE MICS	$ 500	$ 500	$ 155	$ 750	$ 750	$ 250	50.00%
100-52115-3240	DRY CELL BATTERIES	$ -	$ 750	$ 471	$ 800	$ 1,000	$ 250	33.33%
100-52115-3300	TRAVEL	$ 2,839	$ 4,000	$ 4,150	$ 4,000	$ 4,000	$ -	0.00%
100-52115-3410	GAS & OIL	$ 35,811	$ 28,000	$ 22,024	$ 30,000	$ 28,000	$ -	0.00%
100-52115-3850	CLOTHING	$ (10)	$ 3,275	$ -	$ 3,275	$ 3,275	$ -	0.00%
100-52115-3851	CLOTHING-CARRYOVER	$ -	$ -	$ -	$ -	$ -	$ -	
100-52115-3852	CLOTHING-NEW OFFICER	$ 577	$ 2,500	$ 3,750	$ 3,700	$ 2,500	$ -	0.00%
100-52115-3853	CLOTHING-BICYCLE UNIFORMS	$ -	$ -	$ -	$ -	$ -	$ -	
100-52115-3855	CLOTHING-HONOR GUARD	$ 206	$ 500	$ -	$ 500	$ 500	$ -	0.00%
	TOTAL	**$ 42,432**	**$ 44,775**	**$ 31,537**	**$ 46,975**	**$ 45,275**	$ 500	1.12%
Total POLICE PATROL:		**$ 2,137,902**	**$ 2,194,982**	**$ 1,711,006**	**$ 2,203,126**	**$ 2,329,428**	$ 134,446	6.13%

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/24 Prior year Actual	12/31/25 Cur Year Budget	09/30/25 Year-to-date Actual	Proj YE	2026 Budget	Change from Prev Budget	Percent Change
	CROSSING GUARDS							
	PERSONNEL SERVICES							
100-52118-1270	WAGES-TEMPORARY PT	$ 22,533	$ 25,682	$ 15,301	$ 25,682	$ 26,465	$ 783	3.05%
100-52118-1310	WI RETIREMENT	$ -	$ -	$ -	$ -	$ -	$ -	
100-52118-1320	FICA	$ 1,724	$ 1,965	$ 1,171	$ 1,965	$ 2,024	$ 59	3.00%
	TOTAL	**$ 24,257**	**$ 27,647**	**$ 16,472**	**$ 27,647**	**$ 28,489**	$ 842	3.05%
	OPERATING SUPPLIES/EXPENSES							
100-52118-3850	CLOTHING	$ 82	$ 300	$ 222	$ 300	$ 300	$ -	0.00%
	TOTAL	**$ 82**	**$ 300**	**$ 222**	**$ 300**	**$ 300**	$ -	0.00%
Total POLICE CROSSING GUARDS:		**$ 24,339**	**$ 27,947**	**$ 16,693**	**$ 27,947**	**$ 28,789**	$ 842	3.01%
Total POLICE DEPARTMENT:		**$ 3,798,236**	**$ 3,837,419**	**$ 2,936,482**	**$ 3,841,833**	**$ 3,960,714**	$ 123,295	3.21%

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/24 Prior year Actual	12/31/25 Cur Year Budget	09/30/25 Year-to-date Actual	Proj YE	2026 Budget	Change from Prev Budget	Percent Change
	POLICE & FIRE COMMISSION							
	CONTRACTUAL SERVICES							
100-52120-2140	EMPLOYMENT SERVICES	$ -	$ 500	$ -	$ -	$ -	$ (500)	-100.00%
100-52120-2141	PHYSICALS-POLICE	$ 2,198	$ 1,000	$ 1,091	$ 1,636	$ 1,000	$ -	0.00%
100-52120-2142	PSYCHOLOGICALS-POLICE	$ 2,652	$ 1,500	$ 650	$ 975	$ 1,500	$ -	0.00%
100-52120-2151	EMPLOYMENT RECRUIT/TESTNG	$ -	$ -	$ -	$ -	$ -	$ -	
100-52120-2152	PHYSICALS-FIRE	$ 6,235	$ 1,000	$ -	$ -	$ 1,000	$ -	0.00%
100-52120-2153	PSYCHOLOGICALS-FIRE	$ -	$ 300	$ -	$ -	$ -	$ (300)	-100.00%
100-52120-2154	BACKGROUND INVESTIGATIONS	$ 450	$ 600	$ 901	$ 1,319	$ 600	$ -	0.00%
100-52120-2155	ASSESSMENT CENTER (FIRE)	$ -	$ 200	$ -	$ -	$ -	$ (200)	-100.00%
100-52120-2910	PRINTING/ADVERTISING	$ -	$ 400	$ -	$ -	$ -	$ (400)	-100.00%
100-52120-2920	TRAINING	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL	**$ 11,535**	**$ 5,500**	**$ 2,641**	**$ 3,929**	**$ 4,100**	$ (1,400)	-25.45%
	OPERATING SUPPLIES/EXPENSES							
100-52120-3300	TRAVEL	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**		
Total POLICE & FIRE COMMISSION:		**$ 11,535**	**$ 5,500**	**$ 2,641**	**$ 3,929**	**$ 4,100**	$ (1,400)	-25.45%

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/24 Prior year Actual	12/31/25 Cur Year Budget	09/30/25 Year-to-date Actual	Proj YE	2026 Budget	Change from Prev Budget	Percent Change
	FIRE DEPARTMENT ADMINISTRATION							
	PERSONNEL SERVICES							
100-52200-1100	FULLTIME SALARIES	$ 122,057	$ 125,028	$ 93,744	$ 125,159	$ 128,773	$ 3,745	3.00%
100-52200-1110	SALARIES-OTHER(FD&PD)	$ 181,167	$ 206,044	$ 141,281	$ 190,575	$ 198,348	$ (7,696)	-3.74%
100-52200-1200	WAGES - FULLTIME	$ 54,775	$ 56,118	$ 42,076	$ 56,177	$ 57,800	$ 1,682	3.00%
100-52200-1220	WAGES - FULLTIME	$ 5,278	$ -	$ 3,031	$ 2,087	$ -	$ -	
100-52200-1281	WAGES - EMS PREMIUM	$ -	$ -	$ -	$ -	$ -	$ -	
100-52200-1290	WAGES-OVERTIME	$ 29,393	$ 15,000	$ 11,482	$ 17,179	$ 16,000	$ 1,000	6.67%
100-52200-1310	WI RETIREMENT	$ 70,495	$ 77,148	$ 53,693	$ 72,227	$ 73,319	$ (3,829)	-4.96%
100-52200-1320	FICA	$ 9,297	$ 9,592	$ 7,054	$ 9,468	$ 9,460	$ (132)	-1.38%
100-52200-1330	HEALTH INSURANCE	$ 39,092	$ 51,016	$ 35,411	$ 47,224	$ 27,515	$ (23,501)	-46.07%
100-52200-1333	HEALTH SAVINGS ACCT EXPENSE	$ -	$ -	$ -	$ -		$ -	
100-52200-1334	HEALTH INSURANCE OPT-OUT	$ 10,000	$ 10,000	$ 7,308	$ 9,808	$ 15,000	$ 5,000	50.00%
100-52200-1340	LIFE INSURANCE	$ 753	$ 815	$ 654	$ 856	$ 836	$ 21	2.58%
100-52200-1361	SICK LEAVE PAYOUT	$ 5,933	$ 6,110	$ 6,006	$ 6,006	$ 6,400	$ 290	4.75%
100-52200-1381	HOLIDAY BUYOUT	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL	**$ 528,240**	**$ 556,871**	**$ 401,741**	**$ 536,765**	**$ 533,451**	$ (23,420)	-4.21%
	CONTRACTUAL SERVICES							
100-52200-2100	**PROFESSIONAL SERVICES**	$ -	$ -	$ -	$ -			
100-52200-2160	SAFETY COORDINATOR	$ 4,963	$ 5,100	$ 4,967	$ 4,967	$ 5,100	$ -	0.00%
100-52200-2200	TELEPHONE EXPENSE	$ 2,075	$ 2,200	$ 1,476	$ 2,003	$ 2,200	$ -	0.00%
100-52200-2201	CELLULAR PHONE	$ 4,403	$ 4,500	$ 3,331	$ 4,488	$ 4,600	$ 100	2.22%
100-52200-2210	ELECTRICITY	$ 6,971	$ 8,000	$ 6,080	$ 7,858	$ 8,000	$ -	0.00%
100-52200-2220	NATURAL GAS/HEAT	$ 5,211	$ 11,000	$ 4,982	$ 7,390	$ 10,000	$ (1,000)	-9.09%
100-52200-2230	WATER EXPENSE	$ 2,265	$ 2,500	$ 1,530	$ 2,117	$ 2,500	$ -	0.00%
100-52200-2240	SEWER EXPENSE	$ 1,303	$ 1,300	$ 763	$ 1,117	$ 1,300	$ -	0.00%
100-52200-2250	STORMWATER EXPENSE	$ 800	$ 835	$ 600	$ 800	$ 835	$ -	0.00%
100-52200-2410	MAINTENANCE EQUIPMENT/VEH	$ -	$ -	$ -	$ -	$ -	$ -	
100-52200-2900	OTHER SERVICES	$ 17,561	$ 18,000	$ 21,669	$ 24,794	$ 19,000	$ 1,000	5.56%
100-52200-2910	PRINTING/ADVERTISING	$ -	$ 500	$ -	$ -	$ 500	$ -	0.00%
100-52200-2920	TRAINING	$ 6,392	$ 7,000	$ 4,594	$ 6,731	$ 8,000	$ 1,000	14.29%
	TOTAL	**$ 51,943**	**$ 60,935**	**$ 49,992**	**$ 62,263**	**$ 62,035**	$ 1,100	1.81%

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/24 Prior year Actual	12/31/25 Cur Year Budget	09/30/25 Year-to-date Actual	Proj YE	2026 Budget	Change from Prev Budget	Percent Change
	OPERATING SUPPLIES/EXPENSES							
100-52200-3100	OFFICE SUPPLIES	$ 3,013	$ 2,300	$ 2,058	$ 2,755	$ 2,500	$ 200	8.70%
100-52200-3110	POSTAGE	$ 272	$ 400	$ 273	$ 392	$ 400	$ -	0.00%
100-52200-3210	MEMBERSHIP & DUES	$ 896	$ 1,000	$ 1,014	$ 1,443	$ 1,000	$ -	0.00%
100-52200-3220	PUBLICATIONS	$ -	$ -	$ -	$ -	$ -	$ -	
100-52200-3250	FIRE PREVENTION EXPENSE	$ 508	$ 500	$ -	$ -	$ 500	$ -	0.00%
100-52200-3300	TRAVEL	$ 866	$ 1,000	$ 501	$ 752	$ 1,000	$ -	0.00%
100-52200-3500	BLDGS./GRNDS MAINT	$ 5,983	$ 7,000	$ 7,762	$ 10,879	$ 7,500	$ 500	7.14%
100-52200-3850	CLOTHING	$ 16,433	$ 15,000	$ 13,115	$ 18,577	$ 16,000	$ 1,000	6.67%
100-52200-3900	OTHER SUPPLIES	$ -	$ -	$ -	$ -	$ -	$ -	
100-52200-3901	CPR EXPENSES	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL	**$ 27,970**	**$ 27,200**	**$ 24,724**	**$ 34,799**	**$ 28,900**	$ 1,700	6.25%
	FIXED CHARGES							
100-52200-5100	PUBLIC LIABILITY INSURNCE	$ 999	$ 1,200	$ 821	$ 1,095	$ 600	$ (600)	-50.00%
	TOTAL	**$ 999**	**$ 1,200**	**$ 821**	**$ 1,095**	**$ 600**	$ (600)	-50.00%
	CAPITAL OUTLAY							
100-52200-8150	CO-MACHINERY/EQUIPMENT	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**		
	Total FIRE ADMINISTRATION:	**$ 609,153**	**$ 646,206**	**$ 477,277**	**$ 634,921**	**$ 624,986**	$ (21,220)	-3.28%

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/24 Prior year Actual	12/31/25 Cur Year Budget	09/30/25 Year-to-date Actual	Proj YE	2026 Budget	Change from Prev Budget	Percent Change
	FIREFIGHTERS							
	PERSONNEL SERVICES							
100-52210-1220	WAGES - FULLTIME	$ 1,157,085	$ 1,224,557	$ 917,753	$ 1,220,293	$ 1,275,415	$ 50,858	4.15%
100-52210-1222	STEP UP PAY	$ -	$ -	$ -	$ -	$ -	$ -	
100-52210-1240	WAGES - PART TIME	$ 44,757	$ 60,000	$ 39,349	$ 55,075	$ 65,000	$ 5,000	8.33%
100-52210-1290	WAGES-OVERTIME	$ 79,578	$ 60,000	$ 52,193	$ 80,921	$ 61,800	$ 1,800	3.00%
100-52210-1300	WAGES-SCHOOL INCENTIVE	$ 31,675	$ 33,474	$ 26,195	$ 34,827	$ 37,444	$ 3,970	11.86%
100-52210-1310	WI RETIREMENT	$ 249,130	$ 244,000	$ 199,000	$ 267,297	$ 271,525	$ 27,525	11.28%
100-52210-1320	FICA	$ 21,734	$ 23,000	$ 17,919	$ 24,184	$ 25,425	$ 2,425	10.54%
100-52210-1330	HEALTH INSURANCE	$ 125,105	$ 157,960	$ 107,824	$ 143,753	$ 150,938	$ (7,022)	-4.45%
100-52210-1333	HEALTH SAVINGS ACCT EXPENSE	$ -	$ -	$ -	$ -	$ -	$ -	
100-52210-1334	HEALTH INSURANCE OPT-OUT	$ 38,308	$ 40,000	$ 29,231	$ 39,231	$ 40,000	$ -	0.00%
100-52210-1340	LIFE INSURANCE	$ 1,779	$ 2,042	$ 1,352	$ 1,787	$ 1,700	$ (342)	-16.75%
100-52210-1361	SICK LEAVE PAYOUT	$ 4,173	$ 4,471	$ 4,207	$ 6,310	$ 4,600	$ 129	2.89%
100-52210-1381	HOLIDAY BUYOUT	$ -	$ -	$ -	$ -	$ -	$ -	
100-52210-1391	WAGES-FLSA	$ 8,291	$ 7,320	$ 7,793	$ 10,981	$ 9,245	$ 1,925	26.30%
	TOTAL	**$ 1,761,615**	**$ 1,856,824**	**$ 1,402,815**	**$ 1,884,659**	**$ 1,943,092**	$ 86,268	4.65%
	CONTRACTUAL SERVICES							
100-52210-2410	MAINTENANCE EQUIPMENT/VEH	$ 15,006	$ 13,000	$ 14,506	$ 18,180	$ 15,000	$ 2,000	15.38%
100-52210-2900	OTHER SERVICES	$ 1,616	$ 9,000	$ 6,690	$ 9,951	$ 10,500	$ 1,500	16.67%
	TOTAL	**$ 16,622**	**$ 22,000**	**$ 21,196**	**$ 28,131**	**$ 25,500**	$ 3,500	15.91%
	OPERATING SUPPLIES/EXPENSES							
100-52210-3410	GAS & OIL	$ 7,306	$ 8,000	$ 4,796	$ 6,721	$ 7,000	$ (1,000)	-12.50%
100-52210-3900	OTHER SUPPLIES	$ 1,231	$ 2,000	$ 1,211	$ 1,892	$ 2,500	$ 500	25.00%
	TOTAL	**$ 8,537**	**$ 10,000**	**$ 6,007**	**$ 8,613**	**$ 9,500**	$ (500)	-5.00%
Total FIREFIGHTERS:		**$ 1,786,773**	**$ 1,888,824**	**$ 1,430,018**	**$ 1,921,404**	**$ 1,978,092**	$ 89,268	4.73%

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/24 Prior year Actual	12/31/25 Cur Year Budget	09/30/25 Year-to-date Actual	Proj YE	2026 Budget	Change from Prev Budget	Percent Change
	AMBULANCE							
	PERSONNEL SERVICES							
100-52300-1281	WAGES-EMS PREMIUM PAY	$ 116,921	$ 123,292	$ 89,041	$ 118,041	$ 123,000	$ (292)	-0.24%
100-52300-1282	AMBULANCE TRANSPORT PAY	$ 34,379	$ 40,000	$ 20,927	$ 30,273	$ 40,000	$ -	0.00%
100-52300-1290	WAGES-OVERTIME	$ 177,471	$ 145,000	$ 109,789	$ 150,093	$ 150,000	$ 5,000	3.45%
100-52300-1310	WI RETIREMENT	$ 63,758	$ 63,100	$ 43,260	$ 58,717	$ 61,415	$ (1,685)	-2.67%
100-52300-1320	FICA	$ 4,531	$ 4,600	$ 3,022	$ 4,108	$ 4,540	$ (60)	-1.30%
100-52300-1330	HEALTH INSURANCE	$ 31,995	$ -	$ 24,873	$ 33,166	$ 36,000	$ 36,000	
100-52300-1340	LIFE INSURANCE	$ 450	$ -	$ 319	$ 423	$ 400	$ 400	
	TOTAL	**$ 429,504**	**$ 375,992**	**$ 291,230**	**$ 394,821**	**$ 415,355**	$ 39,363	10.47%
	CONTRACTUAL SERVICES							
100-52300-2410	MAINTENANCE EQUIPMENT/VEH	$ 11,391	$ 8,000	$ 8,204	$ 10,569	$ 10,000	$ 2,000	25.00%
100-52300-2900	OTHER SERVICES	$ 4,550	$ 7,000	$ 488	$ 732	$ 7,000	$ -	0.00%
100-52300-2920	TRAINING	$ 193	$ 4,000	$ 1,176	$ 1,764	$ 4,000	$ -	0.00%
	TOTAL	**$ 16,134**	**$ 19,000**	**$ 9,868**	**$ 13,065**	**$ 21,000**	$ 2,000	10.53%
	OPERATING SUPPLIES/EXPENSES							
100-52300-3210	MEMBERSHIP & DUES	$ 210	$ 1,000	$ -	$ -	$ 1,000	$ -	0.00%
100-52300-3300	TRAVEL	$ 1,311	$ 1,600	$ 1,446	$ 2,073	$ 2,000	$ 400	25.00%
100-52300-3410	GAS & OIL	$ 15,001	$ 21,000	$ 11,045	$ 15,452	$ 19,000	$ (2,000)	-9.52%
100-52300-3900	OTHER SUPPLIES	$ 19,193	$ 20,000	$ 8,433	$ 15,941	$ 20,000	$ -	0.00%
	TOTAL	**$ 35,714**	**$ 43,600**	**$ 20,923**	**$ 33,466**	**$ 42,000**	$ (1,600)	-3.67%
Total AMBULANCE:		**$ 481,352**	**$ 438,592**	**$ 322,022**	**$ 441,352**	**$ 478,355**	$ 39,763	9.07%
Total FIRE DEPARTMENT:		**$ 2,877,278**	**$ 2,973,622**	**$ 2,229,317**	**$ 2,997,677**	**$ 3,081,433**	$ 107,811	3.63%

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/24 Prior year Actual	12/31/25 Cur Year Budget	09/30/25 Year-to-date Actual	Proj YE	2026 Budget	Change from Prev Budget	Percent Change
	INSPECTIONS							
	PERSONNEL SERVICES							
100-52400-1200	WAGES - FULLTIME	$ -	$ -	$ -	$ -	$ -		
100-52400-1220	WAGES - FULLTIME	$ 64,414	$ 63,800	$ 48,145	$ 64,746	$ 145,210	$ 81,410	127.60%
100-52400-1230	WAGES - PART TIME	$ 86,756	$ 105,420	$ 87,817	$ 115,719	$ 11,150	$ (94,270)	-89.42%
100-52400-1280	WAGES-LONGEVITY PAY	$ -	$ -	$ -	$ -	$ -	$ -	
100-52400-1290	WAGES-OVERTIME	$ -	$ -	$ 626	$ 939	$ -	$ -	
100-52400-1310	WI RETIREMENT	$ 4,354	$ 4,575	$ 3,260	$ 4,435	$ 10,460	$ 5,885	128.63%
100-52400-1320	FICA	$ 11,719	$ 13,105	$ 10,441	$ 13,890	$ 11,975	$ (1,130)	-8.62%
100-52400-1330	HEALTH INSURANCE	$ -	$ -	$ 3,374	$ 3,796	$ 38,450	$ 38,450	
100-52400-1333	HEALTH SAVINGS ACCT EXPENSE	$ -	$ -	$ -	$ -	$ -	$ -	
100-52400-1334	HEALTH INSURANCE OPT OUT	$ 2,000	$ 2,000	$ 846	$ 1,269	$ -	$ (2,000)	-100.00%
100-52400-1340	LIFE INSURANCE	$ 43	$ 50	$ 33	$ 44	$ 160	$ 110	220.00%
100-52400-1361	SICK LEAVE PAYOUT	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL	**$ 169,287**	**$ 188,950**	**$ 154,542**	**$ 204,838**	**$ 217,405**	$ 28,455	15.06%
	CONTRACTUAL SERVICES							
100-52400-2130	PROFESSIONAL SERVICES	$ -	$ -	$ -	$ -	$ -	$ -	
100-52400-2131	PROF SERV-PLUMBING INSPECTOR	$ -	$ -	$ -	$ -	$ -	$ -	
100-52400-2160	SAFETY COORDINATOR	$ 248	$ 300	$ 248	$ 248	$ 300	$ -	0.00%
100-52400-2200	TELEPHONE EXPENSE	$ 207	$ 250	$ 130	$ 184	$ 250	$ -	0.00%
100-52400-2201	CELLULAR PHONE	$ 399	$ 450	$ 575	$ 812	$ 840	$ 390	86.67%
100-52400-2410	MAINTENANCE EQUIPMENT/VEH	$ 1,520	$ 1,500	$ 1,125	$ 1,500	$ 1,500	$ -	0.00%
100-52400-2411	MOTOR VEHICLE MAINTENANCE	$ 350	$ 300	$ 317	$ 476	$ 300	$ -	0.00%
100-52400-2900	OTHER SERVICES	$ 7,330	$ 4,000	$ 5,745	$ 5,800	$ 5,800	$ 1,800	45.00%
100-52400-2920	TRAINING	$ 1,753	$ 1,000	$ 1,350	$ 2,025	$ 2,000	$ 1,000	100.00%
	TOTAL	**$ 11,807**	**$ 7,800**	**$ 9,491**	**$ 11,045**	**$ 10,990**	$ 3,190	40.90%

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/24 Prior year Actual	12/31/25 Cur Year Budget	09/30/25 Year-to-date Actual	Proj YE	2026 Budget	Change from Prev Budget	Percent Change
	OPERATING SUPPLIES/EXPENSES							
100-52400-3100	OFFICE SUPPLIES	$ 1,868	$ 1,800	$ 908	$ 1,184	$ 1,800	$ -	0.00%
100-52400-3110	POSTAGE	$ 665	$ 1,500	$ 706	$ 1,053	$ 1,500	$ -	0.00%
100-52400-3210	MEMBERSHIP & DUES	$ -	$ -	$ -	$ -	$ -	$ -	
100-52400-3300	TRAVEL	$ 27	$ 700	$ 85	$ 127	$ 700	$ -	0.00%
100-52400-3410	GAS & OIL	$ 362	$ 250	$ 278	$ 417	$ 230	$ (20)	-8.00%
100-52400-3850	CLOTHING	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL	**$ 2,922**	**$ 4,250**	**$ 1,977**	**$ 2,781**	**$ 4,230**	$ (20)	-0.47%
Total INSPECTION:		**$ 184,016**	**$ 201,000**	**$ 166,010**	**$ 218,664**	**$ 232,625**	$ 31,625	15.73%
Total PUBLIC SAFETY:		**$ 6,871,066**	**$ 7,017,541**	**$ 5,334,450**	**$ 7,062,103**	**$ 7,278,872**	$ 261,331	3.72%

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/24 Prior year Actual	12/31/25 Cur Year Budget	09/30/25 Year-to-date Actual	Proj YE	2026 Budget	Change from Prev Budget	Percent Change
	PUBLIC WORKS							
	DPW ADMINISTRATION							
	PERSONNEL SERVICES							
100-53100-1100	FULLTIME SALARIES	$ 24,248	$ 24,840	$ 18,624	$ 24,762	$ 25,584	$ 744	3.00%
100-53100-1200	WAGES - FULLTIME	$ 66,358	$ 61,227	$ 47,278	$ 63,095	$ 63,061	$ 1,834	3.00%
100-53100-1220	WAGES - FULLTIME	$ 28,450	$ 29,209	$ 21,900	$ 29,119	$ 32,234	$ 3,025	10.36%
100-53100-1230	WAGES - PART TIME	$ -	$ 3,408	$ -	$ -	$ 8,000	$ 4,592	134.74%
100-53100-1240	WAGES - PART TIME	$ -	$ -	$ 4,754	$ 5,985	$ -	$ -	
100-53100-1280	WAGES-LONGEVITY PAY	$ -	$ 3,061	$ -	$ 3,061	$ 3,153	$ 92	3.01%
100-53100-1290	WAGES-OVERTIME	$ 44	$ 2,989	$ -	$ -	$ 2,318	$ (671)	-22.45%
100-53100-1310	WI RETIREMENT	$ 8,220	$ 8,530	$ 6,102	$ 8,130	$ 9,135	$ 605	7.09%
100-53100-1320	FICA	$ 8,840	$ 9,650	$ 6,853	$ 9,102	$ 9,990	$ 340	3.52%
100-53100-1330	HEALTH INSURANCE	$ 18,086	$ 19,130	$ 15,292	$ 22,939	$ 22,011	$ 2,881	15.06%
100-53100-1333	HEALTH SAVINGS ACCT EXPENSE	$ -	$ -	$ -	$ -	$ -	$ -	
100-53100-1334	HEALTH INSURANCE OPT-OUT	$ 2,500	$ 2,500	$ 1,827	$ 2,596	$ 2,500	$ -	0.00%
100-53100-1340	LIFE INSURANCE	$ 542	$ 600	$ 419	$ 629	$ 650	$ 50	8.33%
100-53100-1361	SICK LEAVE PAYOUT	$ -	$ 1,413	$ -	$ -	$ 1,456	$ 43	3.04%
	TOTAL	**$ 157,288**	**$ 166,557**	**$ 123,049**	**$ 169,418**	**$ 180,091**	$ 13,534	8.13%
	CONTRACTUAL SERVICES							
100-53100-2100	PROFESSIONAL SERVICES	$ -	$ -	$ -	$ -	$ -	$ -	
100-53100-2200	TELEPHONE EXPENSE	$ 269	$ 400	$ 168	$ 237	$ 400	$ -	0.00%
100-53100-2201	CELLULAR PHONE	$ 1,127	$ 1,600	$ 908	$ 1,252	$ 1,600	$ -	0.00%
100-53100-2410	MAINTENANCE EQUIPMENT/VEH	$ 7,614	$ 6,500	$ 4,279	$ 6,418	$ 6,500	$ -	0.00%
100-53100-2900	OTHER SERVICES	$ 310	$ 600	$ 305	$ 379	$ 600	$ -	0.00%
100-53100-2920	TRAINING	$ 239	$ 2,000	$ 239	$ 359	$ 1,000	$ (1,000)	-50.00%
	TOTAL	**$ 9,559**	**$ 11,100**	**$ 5,898**	**$ 8,645**	**$ 10,100**	$ (1,000)	-9.01%

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/24 Prior year Actual	12/31/25 Cur Year Budget	09/30/25 Year-to-date Actual	Proj YE	2026 Budget	Change from Prev Budget	Percent Change
	OPERATING SUPPLIES/EXPENSES							
100-53100-3100	OFFICE SUPPLIES	$ 3,649	$ 4,500	$ 2,116	$ 2,971	$ 4,500	$ -	0.00%
100-53100-3110	POSTAGE	$ 539	$ 600	$ 420	$ 41	$ 300	$ (300)	-50.00%
100-53100-3210	MEMBERSHIP & DUES	$ 447	$ 900	$ 260	$ 390	$ 450	$ (450)	-50.00%
100-53100-3220	PUBLICATIONS	$ -	$ 200	$ -	$ -	$ -	$ (200)	-100.00%
100-53100-3300	TRAVEL	$ -	$ 500	$ -	$ -	$ -	$ (500)	-100.00%
100-53100-3410	GAS & OIL	$ 1,345	$ 1,300	$ 701	$ 1,052	$ 1,300	$ -	0.00%
100-53100-3850	CLOTHING	$ 100	$ 200	$ 100	$ -	$ 200	$ -	0.00%
100-53100-3900	OTHER SUPPLIES	$ 1,613	$ 1,400	$ 2,335	$ 2,947	$ 6,400	$ 5,000	357.14%
	TOTAL	**$ 7,692**	**$ 9,600**	**$ 5,932**	**$ 7,401**	**$ 13,150**	$ 3,550	36.98%
Total HIGHWAY ADMINISTRATION:		**$ 174,540**	**$ 187,257**	**$ 134,879**	**$ 185,464**	**$ 203,341**	$ 16,084	8.59%

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/24 Prior year Actual	12/31/25 Cur Year Budget	09/30/25 Year-to-date Actual	Proj YE	2026 Budget	Change from Prev Budget	Percent Change
	PUBLIC WORKS SHOP							
	PERSONNEL SERVICES							
100-53200-1100	FULLTIME SALARIES	$ 24,248	$ 24,840	$ 18,624	$ 24,762	$ 25,584	$ 744	3.00%
100-53200-1200	WAGES - FULLTIME	$ 9,183	$ 7,300	$ 3,609	$ 5,015	$ 7,600	$ 300	
100-53200-1220	WAGES - FULLTIME	$ 316,250	$ 233,731	$ 243,909	$ 321,612	$ 236,055	$ 2,324	0.99%
100-53200-1230	WAGES - PART TIME	$ 8,866	$ 30,972	$ 7,960	$ 11,133	$ 34,289	$ 3,317	10.71%
100-53200-1240	WAGES - PART TIME	$ -	$ -	$ -	$ -		$ -	
100-53200-1250	WAGES-STANDBY PAY	$ 15,318	$ 29,375	$ 10,839	$ 15,595	$ 25,000	$ (4,375)	-14.89%
100-53200-1260	WAGES-SHIFT DIFFERENTIAL PAY	$ -	$ 1,200	$ -	$ -	$ 300	$ (900)	-75.00%
100-53200-1270	WAGES-TEMPORARY PART TIME	$ 6,403	$ -	$ 3,004	$ 3,842	$ 4,500	$ 4,500	
100-53200-1280	WAGES-LONGEVITY PAY	$ 6,269	$ 5,043	$ -	$ 6,457	$ 6,650	$ 1,607	31.87%
100-53200-1290	WAGES-OVERTIME	$ 1,290	$ 1,297	$ 294	$ 3,500	$ 898	$ (399)	-30.78%
100-53200-1310	WI RETIREMENT	$ 28,301	$ 19,679	$ 21,527	$ 28,746	$ 20,182	$ 503	2.55%
100-53200-1320	FICA	$ 35,036	$ 25,198	$ 26,052	$ 34,907	$ 25,268	$ 70	0.28%
100-53200-1330	HEALTH INSURANCE	$ 113,115	$ 69,753	$ 91,912	$ 137,868	$ 64,693	$ (5,060)	-7.25%
100-53200-1333	HEALTH SAVINGS ACCT EXPENSE	$ -	$ -	$ -	$ -		$ -	
100-53200-1334	HEALTH INSURANCE OPT-OUT	$ 11,000	$ 10,000	$ 8,500	$ 11,942	$ 12,000	$ 2,000	20.00%
100-53200-1340	LIFE INSURANCE	$ 1,409	$ 1,400	$ 1,157	$ 1,736	$ 1,900	$ 500	35.71%
100-53200-1361	SICK LEAVE PAYOUT	$ -	$ 2,435	$ -	$ -	$ 2,435	$ -	0.00%
	TOTAL	**$ 576,687**	**$ 462,223**	**$ 437,387**	**$ 607,115**	**$ 467,353**	$ 5,130	1.11%
	CONTRACTUAL SERVICES							
100-53200-2200	TELEPHONE EXPENSE	$ 309	$ 400	$ 216	$ 300	$ 400	$ -	0.00%
100-53200-2201	CELLULAR PHONE	$ 2,526	$ 2,700	$ 1,210	$ 1,676	$ 2,500	$ (200)	-7.41%
100-53200-2210	ELECTRICITY	$ 4,046	$ 5,500	$ 3,580	$ 4,684	$ 5,500	$ -	0.00%
100-53200-2230	WATER EXPENSE	$ 2,810	$ 3,500	$ 2,412	$ 3,233	$ 3,500	$ -	0.00%
100-53200-2250	STORMWATER EXPENSE	$ 2,437	$ 2,500	$ 1,828	$ 2,437	$ 2,500	$ -	0.00%
100-53200-2410	MAINTENANCE EQUIPMENT/VEH	$ 53,518	$ 65,000	$ 79,258	$ 101,547	$ 85,000	$ 20,000	30.77%
100-53200-2900	OTHER SERVICES	$ 8,650	$ 25,000	$ 4,697	$ 6,727	$ 8,000	$ (17,000)	-68.00%
100-53200-2920	TRAINING	$ 626	$ 2,000	$ 700	$ 1,050	$ 1,500	$ (500)	-25.00%
	TOTAL	**$ 74,922**	**$ 106,600**	**$ 93,901**	**$ 121,654**	**$ 108,900**	$ 2,300	2.16%

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/24 Prior year Actual	12/31/25 Cur Year Budget	09/30/25 Year-to-date Actual	Proj YE	2026 Budget	Change from Prev Budget	Percent Change
	OPERATING SUPPLIES/EXPENSES							
100-53200-3100	OFFICE SUPPLIES	$ 1,317	$ 1,700	$ 338	$ 465	$ 1,000	$ (700)	-41.18%
100-53200-3110	POSTAGE	$ -	$ 100	$ -	$ -	$ 50	$ (50)	-50.00%
100-53200-3220	PUBLICATIONS	$ 300	$ 300	$ -	$ -	$ 100	$ (200)	-66.67%
100-53200-3300	TRAVEL	$ -	$ 300	$ -	$ -	$ 100	$ (200)	-66.67%
100-53200-3410	GAS & OIL	$ 46,475	$ 80,000	$ 24,829	$ 45,000	$ 65,000	$ (15,000)	-18.75%
100-53200-3500	BLDGS./GRNDS MAINT	$ 3,967	$ 6,000	$ 1,736	$ 2,604	$ 6,000	$ -	0.00%
100-53200-3850	CLOTHING	$ 400	$ 1,500	$ 260	$ 390	$ 1,500	$ -	0.00%
100-53200-3900	OTHER SUPPLIES	$ 26,459	$ 20,000	$ 34,395	$ 50,810	$ 40,000	$ 20,000	100.00%
	TOTAL	**$ 78,919**	**$ 109,900**	**$ 61,558**	**$ 99,269**	**$ 113,750**	$ 3,850	3.50%
	FIXED CHARGES							
100-53200-5310	RENT/LEASE	$ 1,110	$ 1,500	$ 810	$ 1,215	$ 1,500	$ -	0.00%
	TOTAL	**$ 1,110**	**$ 1,500**	**$ 810**	**$ 1,215**	**$ 1,500**	$ -	0.00%
Total PUBLIC WORKS SHOP:		**$ 731,637**	**$ 680,223**	**$ 593,656**	**$ 829,253**	**$ 691,503**	$ 11,280	1.66%

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/24 Prior year Actual	12/31/25 Cur Year Budget	09/30/25 Year-to-date Actual	Proj YE	2026 Budget	Change from Prev Budget	Percent Change
	STREET MAINTENANCE							
	PERSONNEL SERVICES							
100-53300-1220	WAGES - FULLTIME	$ 15,156	$ 49,467	$ 14,708	$ 21,204	$ 51,576	$ 2,109	4.26%
100-53300-1260	WAGES-SHIFT DIFFERENTIAL PAY	$ 641	$ 2,200	$ -	$ -	$ 2,200	$ -	0.00%
100-53300-1290	WAGES-OVERTIME	$ -	$ 1,945	$ -	$ -	$ 1,347	$ (598)	-30.77%
100-53300-1310	WI RETIREMENT	$ 725	$ 3,715	$ 781	$ 1,125	$ 3,969	$ 254	6.83%
100-53300-1320	FICA	$ 978	$ 4,089	$ 901	$ 1,294	$ 4,217	$ 128	3.13%
100-53300-1330	HEALTH INSURANCE	$ 1,300	$ 15,856	$ 1,706	$ 2,558	$ 15,063	$ (793)	-5.00%
100-53300-1340	LIFE INSURANCE	$ 14	$ 25	$ 15	$ 23	$ 25	$ -	0.00%
	TOTAL	**$ 18,814**	**$ 77,297**	**$ 18,111**	**$ 26,204**	**$ 78,396**	$ 1,099	1.42%
	CONTRACTUAL SERVICES							
100-53300-2210	STREET LIGHTING	$ 157,593	$ 160,000	$ 116,799	$ 154,983	$ 160,000	$ -	0.00%
100-53300-2900	OTHER SERVICES	$ 3,564	$ 5,000	$ 2,608	$ 3,912	$ 5,000	$ -	0.00%
	TOTAL	**$ 161,157**	**$ 165,000**	**$ 119,406**	**$ 158,895**	**$ 165,000**	$ -	0.00%
	OPERATING SUPPLIES/EXPENSES							
100-53300-3900	OTHER SUPPLIES	$ 8,151	$ 8,000	$ 4,145	$ 5,886	$ 8,000	$ -	0.00%
	TOTAL	**$ 8,151**	**$ 8,000**	**$ 4,145**	**$ 5,886**	**$ 8,000**	$ -	0.00%
	CAPITAL OUTLAY							
100-53300-8130	CO - CONSTRUCTION	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**		
Total STREET MAINTENANCE:		**$ 188,122**	**$ 250,297**	**$ 141,662**	**$ 190,985**	**$ 251,396**	$ 1,099	0.44%

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/24 Prior year Actual	12/31/25 Cur Year Budget	09/30/25 Year-to-date Actual	Proj YE	2026 Budget	Change from Prev Budget	Percent Change
	TRAFFIC CONTROL							
	PERSONNEL SERVICES							
100-53320-1220	WAGES - FULLTIME	$ 39,598	$ 29,556	$ 36,408	$ 50,427	$ 29,323	$ (233)	-0.79%
100-53320-1290	WAGES-OVERTIME	$ 312	$ 648	$ 333	$ 499	$ 449	$ (199)	-30.73%
100-53320-1310	WI RETIREMENT	$ 2,582	$ 2,096	$ 2,320	$ 3,201	$ 2,244	$ 148	7.08%
100-53320-1320	FICA	$ 2,887	$ 2,307	$ 2,606	$ 3,618	$ 2,278	$ (29)	-1.28%
100-53320-1330	HEALTH INSURANCE	$ 4,488	$ 6,979	$ 3,813	$ 5,720	$ 6,336	$ (643)	-9.21%
100-53320-1340	LIFE INSURANCE	$ 56	$ 60	$ 45	$ 67	$ 75	$ 15	25.00%
	TOTAL	**$ 49,924**	**$ 41,646**	**$ 45,524**	**$ 63,532**	**$ 40,704**	$ (942)	-2.26%
	CONTRACTUAL SERVICES							
100-53320-2210	ELECTRICITY	$ 5,249	$ 5,500	$ 3,992	$ 5,319	$ 5,000	$ (500)	-9.09%
100-53320-2900	OTHER SERVICES	$ 1,108	$ 3,000	$ -	$ -	$ 3,000	$ -	0.00%
	TOTAL	**$ 6,356**	**$ 8,500**	**$ 3,992**	**$ 5,319**	**$ 8,000**	$ (500)	-5.88%
	OPERATING SUPPLIES/EXPENSES							
100-53320-3900	OTHER SUPPLIES	$ 2,736	$ 3,000	$ 55	$ 83	$ 3,000	$ -	0.00%
	TOTAL	**$ 2,736**	**$ 3,000**	**$ 55**	**$ 83**	**$ 3,000**	$ -	0.00%
	CAPITAL OUTLAY							
100-53320-8170	CO - OTHER IMPROVEMENTS	$ 21,173	$ 12,500	$ 9,352	$ 10,781	$ 12,500	$ -	0.00%
	TOTAL	**$ 21,173**	**$ 12,500**	**$ 9,352**	**$ 10,781**	**$ 12,500**	$ -	0.00%
Total TRAFFIC CONTROL:		**$ 80,189**	**$ 65,646**	**$ 58,924**	**$ 79,715**	**$ 64,204**	$ (1,442)	-2.20%

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/24 Prior year Actual	12/31/25 Cur Year Budget	09/30/25 Year-to-date Actual	Proj YE	2026 Budget	Change from Prev Budget	Percent Change
	SNOW & ICE REMOVAL							
	PERSONNEL SERVICES							
100-53330-1200	WAGES - FULLTIME	$ -	$ -	$ -	$ -	$ -	$ -	
100-53330-1220	WAGES - FULLTIME	$ 42,785	$ 93,189	$ 32,750	$ 47,595	$ 96,807	$ 3,618	3.88%
100-53330-1250	WAGES-STANDBY PAY	$ -	$ 524	$ -	$ -	$ -	$ (524)	-100.00%
100-53330-1260	WAGES-SHIFT DIFFERENTIAL PAY	$ -	$ 600	$ -	$ -	$ -	$ (600)	-100.00%
100-53330-1270	WAGES-TEMPORARY PT	$ -	$ 10,300	$ 1,200	$ 6,500	$ 10,610	$ 310	3.01%
100-53330-1290	WAGES-OVERTIME	$ 8,912	$ 17,500	$ 9,697	$ 14,545	$ 20,000	$ 2,500	14.29%
100-53330-1310	WI RETIREMENT	$ 2,761	$ 9,090	$ 2,077	$ 3,115	$ 8,956	$ (134)	-1.47%
100-53330-1320	FICA	$ 2,187	$ 10,745	$ 1,677	$ 2,516	$ 10,278	$ (467)	-4.35%
100-53330-1330	HEALTH INSURANCE	$ 5,133	$ 29,937	$ 7,162	$ 10,743	$ 28,590	$ (1,347)	-4.50%
100-53330-1333	HEALTH SAVINGS ACCT EXPENSE	$ -	$ -	$ -	$ -	$ -	$ -	
100-53330-1340	LIFE INSURANCE	$ 42	$ 60	$ 76	$ 114	$ 67	$ 7	11.93%
	TOTAL	**$ 61,820**	**$ 171,945**	**$ 54,639**	**$ 85,128**	**$ 175,307**	$ 3,362	1.96%
	CONTRACTUAL SERVICES							
100-53330-2900	OTHER SERVICES	$ 7,094	$ 2,500	$ 920	$ 1,381	$ 2,500	$ -	0.00%
100-53330-2910	PRINTING/ADVERTISING	$ 714	$ 250	$ -	$ -	$ 250	$ -	0.00%
	TOTAL	**$ 7,808**	**$ 2,750**	**$ 920**	**$ 1,381**	**$ 2,750**	$ -	0.00%
	OPERATING SUPPLIES/EXPENSES							
100-53330-3900	OTHER SUPPLIES	$ 36,131	$ 60,000	$ 53,141	$ 79,712	$ 65,000	$ 5,000	8.33%
	TOTAL	**$ 36,131**	**$ 60,000**	**$ 53,141**	**$ 79,712**	**$ 65,000**	$ 5,000	8.33%
Total SNOW & ICE:		**$ 105,759**	**$ 234,695**	**$ 108,701**	**$ 166,221**	**$ 243,057**	$ 8,362	3.56%

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/24 Prior year Actual	12/31/25 Cur Year Budget	09/30/25 Year-to-date Actual	Proj YE	2026 Budget	Change from Prev Budget	Percent Change
	BRIDGE REPAIR/MAINTENANCE							
	PERSONNEL SERVICES							
100-53341-1220	WAGES - FULLTIME	$ 12,793	$ 12,459	$ 12,545	$ 15,485	$ 12,898	$ 439	3.53%
100-53341-1290	WAGES-OVERTIME	$ 7,884	$ 15,000	$ 2,535	$ 2,412	$ 13,466	$ (1,534)	-10.23%
100-53341-1310	WI RETIREMENT	$ 580	$ 2,111	$ 224	$ 280	$ 1,898	$ (213)	-10.08%
100-53341-1320	FICA	$ 298	$ 2,324	$ 104	$ 155	$ 2,017	$ (307)	-13.22%
100-53341-1330	HEALTH INSURANCE	$ 951	$ 3,721	$ 427	$ 641	$ 3,464	$ (257)	-6.92%
100-53341-1340	LIFE INSURANCE	$ 9	$ 15	$ 2	$ 4	$ 15	$ -	0.00%
	TOTAL	**$ 22,514**	**$ 35,630**	**$ 15,836**	**$ 18,977**	**$ 33,758**	$ (1,872)	-5.25%
	CONTRACTUAL SERVICES							
100-53341-2210	ELECTRICITY	$ 2,054	$ 2,500	$ 1,704	$ 2,217	$ 2,500	$ -	0.00%
100-53341-2220	NATURAL GAS/HEAT	$ 585	$ 1,000	$ 537	$ 806	$ 1,000	$ -	0.00%
100-53341-2900	OTHER SERVICES/BRIDGE INSPECT	$ 15,205	$ 5,000	$ 6,947	$ 10,421	$ 5,000	$ -	0.00%
	TOTAL	**$ 17,844**	**$ 8,500**	**$ 9,188**	**$ 13,444**	**$ 8,500**	$ -	0.00%
	OPERATING SUPPLIES/EXPENSES							
100-53341-3900	OTHER SUPPLIES	$ 1,339	$ 2,000	$ 53	$ 80	$ 2,000	$ -	0.00%
	TOTAL	**$ 1,339**	**$ 2,000**	**$ 53**	**$ 80**	**$ 2,000**	$ -	0.00%
Total BRIDGE REPAIR/MAINTENANCE:		**$ 41,697**	**$ 46,130**	**$ 25,078**	**$ 32,501**	**$ 44,258**	$ (1,872)	-4.06%
	TRANSIT							
	CONTRACTUAL SERVICES							
100-53520-2900	OTHER SERVICES	$ 132,650	$ 145,000	$ 72,095	$ 145,000	$ 150,000	$ 5,000	3.45%
	TOTAL	**$ 132,650**	**$ 145,000**	**$ 72,095**	**$ 145,000**	**$ 150,000**	$ 5,000	3.45%
Total TRANSIT:		**$ 132,650**	**$ 145,000**	**$ 72,095**	**$ 145,000**	**$ 150,000**	$ 5,000	3.45%

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/24 Prior year Actual	12/31/25 Cur Year Budget	09/30/25 Year-to-date Actual	Proj YE	2026 Budget	Change from Prev Budget	Percent Change
	WORK FOR OTHER DEPARTMENTS							
	PERSONNEL SERVICES							
100-53650-1220	WAGES - FULLTIME	$ 146,153	$ 107,931	$ 120,422	$ 158,666	$ 115,533	$ 7,602	7.04%
100-53650-1260	WAGES-SHIFT DIFFERENTIAL PAY	$ 145	$ -	$ -	$ -	$ -	$ -	
100-53650-1290	WAGES-OVERTIME	$ 2,116	$ 2,390	$ 804	$ 563	$ 1,795	$ (595)	-24.88%
100-53650-1310	WI RETIREMENT	$ 9,823	$ 7,667	$ 7,863	$ 10,319	$ 8,448	$ 781	10.18%
100-53650-1320	FICA	$ 8,198	$ 8,440	$ 7,125	$ 9,325	$ 8,976	$ 536	6.35%
100-53650-1330	HEALTH INSURANCE	$ 24,690	$ 33,076	$ 19,202	$ 28,803	$ 31,092	$ (1,984)	-6.00%
100-53650-1340	LIFE INSURANCE	$ 163	$ 175	$ 152	$ 228	$ 175	$ -	0.00%
	TOTAL	**$ 191,289**	**$ 159,679**	**$ 155,569**	**$ 207,904**	**$ 166,019**	$ 6,340	3.97%
	OPERATING SUPPLIES/EXPENSES							
100-536503900	OTHER SUPPLIES	$ -	$ -	$ -	$ -	$ -		
	TOTAL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**		
Total WORK DONE FOR OTHER DEPTS:		**$ 191,289**	**$ 159,679**	**$ 155,569**	**$ 207,904**	**$ 166,019**	$ 6,340	3.97%
Total DEPARTMENT OF PUBLIC WORKS:		**$ 1,645,881**	**$ 1,768,927**	**$ 1,290,562**	**$ 1,837,043**	**$ 1,813,779**	$ 44,852	2.54%

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/24 Prior year Actual	12/31/25 Cur Year Budget	09/30/25 Year-to-date Actual	Proj YE	2026 Budget	Change from Prev Budget	Percent Change
	HEALTH/HUMAN SERVICES							
	SENIOR CENTER							
	PERSONNEL SERVICES							
100-54150-1200	WAGES - FULLTIME	$ 123,007	$ 129,931	$ 97,397	$ 129,931	$ 133,830	$ 3,899	3.00%
100-54150-1220	WAGES - FULLTIME	$ 4,080	$ -	$ -	$ -	$ -	$ -	
100-54150-1240	WAGES - PART TIME	$ -	$ -	$ -	$ -	$ -	$ -	
100-54150-1270	WAGES-TEMPORARY PT	$ -	$ -	$ -	$ -	$ -	$ -	
100-54150-1280	WAGES-LONGEVITY PAY	$ 212	$ 218	$ -	$ 218	$ 224	$ 6	2.97%
100-54150-1290	WAGES-OVERTIME	$ 234	$ 2,299	$ 72	$ 150	$ 930	$ (1,369)	-59.57%
100-54150-1310	WI RETIREMENT	$ 8,801	$ 9,030	$ 6,774	$ 9,030	$ 9,377	$ 347	3.85%
100-54150-1320	FICA	$ 9,889	$ 9,940	$ 7,257	$ 9,940	$ 10,238	$ 298	3.00%
100-54150-1330	HEALTH INSURANCE	$ 15,061	$ 16,224	$ 22,947	$ 25,022	$ 28,309	$ 12,085	74.49%
100-54150-1333	HEALTH SAVINGS ACCT EXPENSE	$ -	$ -	$ -	$ -	$ -	$ -	
100-54150-1334	HEALTH INSURANCE OPT-OUT	$ 9,300	$ 9,300	$ 5,619	$ 8,500	$ 7,500	$ (1,800)	-19.35%
100-54150-1340	LIFE INSURANCE	$ 223	$ 250	$ 180	$ 250	$ 222	$ (28)	-11.01%
100-54150-1361	SICK LEAVE PAYOUT	$ -	$ 75	$ -	$ 75	$ 75	$ -	0.00%
	TOTAL	**$ 170,807**	**$ 177,267**	**$ 140,245**	**$ 183,116**	**$ 190,706**	$ 13,439	7.58%
	CONTRACTUAL SERVICES							
100-54150-2160	SAFETY COORDINATOR	$ 868	$ 990	$ 869	$ 990	$ 990	$ -	0.00%
100-54150-2200	TELEPHONE EXPENSE	$ 438	$ 550	$ 277	$ 550	$ 500	$ (50)	-9.09%
100-54150-2201	CELLULAR PHONE	$ 412	$ 400	$ 343	$ 430	$ 450	$ 50	12.50%
100-54150-2220	NATURAL GAS/HEAT	$ 3,330	$ 6,000	$ 3,272	$ 6,000	$ 6,000	$ -	0.00%
100-54150-2410	MAINTENANCE EQUIPMENT/VEH	$ 118	$ 500	$ -	$ 500	$ 400	$ (100)	-20.00%
100-54150-2900	OTHER SERVICES	$ 7,124	$ 5,250	$ 4,149	$ 5,250	$ 5,250	$ -	0.00%
100-54150-2910	PRINTING/ADVERTISING	$ 263	$ 200	$ -	$ 200	$ 750	$ 550	275.00%
100-54150-2920	TRAINING	$ 1,040	$ 2,000	$ -	$ 2,000	$ 1,500	$ (500)	-25.00%
	TOTAL	**$ 13,594**	**$ 15,890**	**$ 8,910**	**$ 15,920**	**$ 15,840**	$ (50)	-0.31%

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/24 Prior year Actual	12/31/25 Cur Year Budget	09/30/25 Year-to-date Actual	Proj YE	2026 Budget	Change from Prev Budget	Percent Change
	OPERATING SUPPLIES/EXPENSES							
100-54150-3100	OFFICE SUPPLIES	$ 2,850	$ 3,250	$ 1,348	$ 3,250	$ 3,000	$ (250)	-7.69%
100-54150-3110	POSTAGE	$ 3,253	$ 4,000	$ 2,749	$ 3,500	$ 3,750	$ (250)	-6.25%
100-54150-3210	MEMBERSHIP & DUES	$ 710	$ 420	$ 210	$ 420	$ 420	$ -	0.00%
100-54150-3220	PUBLICATIONS	$ 118	$ 500	$ -	$ 250	$ 250	$ (250)	-50.00%
100-54150-3300	TRAVEL	$ -	$ 250	$ -	$ 180	$ 200	$ (50)	-20.00%
100-54150-3500	BLDGS./GRNDS MAINT	$ 1,419	$ 1,500	$ 1,012	$ 1,500	$ 1,500	$ -	0.00%
100-54150-3900	OTHER SUPPLIES	$ 767	$ 2,000	$ 1,760	$ 2,000	$ 2,250	$ 250	12.50%
	TOTAL	**$ 9,116**	**$ 11,920**	**$ 7,079**	**$ 11,100**	**$ 11,370**	$ (550)	-4.61%
Total SENIOR CENTER:		**$ 193,517**	**$ 205,077**	**$ 156,234**	**$ 210,136**	**$ 217,916**	$ 12,839	6.26%

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/24 Prior year Actual	12/31/25 Cur Year Budget	09/30/25 Year-to-date Actual	Proj YE	2026 Budget	Change from Prev Budget	Percent Change
	CEMETERIES							
	PERSONNEL SERVICES							
100-54910-1200	WAGES - FULLTIME	$ 1,851	$ -	$ -		$ -	$ -	
100-54910-1220	WAGES - FULLTIME	$ 53,874	$ 58,350	$ 46,086	$ 61,040	$ 63,159	$ 4,809	8.24%
100-54910-1230	WAGES - PART TIME	$ -	$ -	$ -	$ -	$ -	$ -	
100-54910-1270	WAGES-TEMPORARY PT	$ 43,958	$ 51,200	$ 42,295	$ 55,000	$ 57,000	$ 5,800	11.33%
100-54910-1280	WAGES-LONGEVITY PAY	$ -	$ -	$ -	$ -	$ -	$ -	
100-54910-1290	WAGES-OVERTIME	$ 529	$ 1,213	$ 8	$ 100	$ 699	$ (514)	-42.35%
100-54910-1310	WI RETIREMENT	$ 3,855	$ 4,055	$ 3,177	$ 4,055	$ 4,588	$ 533	13.16%
100-54910-1320	FICA	$ 7,322	$ 8,380	$ 6,415	$ 8,671	$ 9,192	$ 812	9.69%
100-54910-1330	HEALTH INSURANCE	$ 24,226	$ 27,967	$ 20,830	$ 27,967	$ 22,518	$ (5,449)	-19.48%
100-54910-1333	HEALTH SAVINGS ACCT EXPENSE	$ -	$ -	$ -	$ -	$ -	$ -	
100-54910-1334	HEALTH INSURANCE OPT-OUT	$ 112	$ -	$ 219	$ 150	$ 1,650	$ 1,650	
100-54910-1340	LIFE INSURANCE	$ 285	$ 251	$ 234	$ 251	$ 251	$ (0)	-0.18%
100-54910-1361	SICK LEAVE PAYOUT	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL	**$ 136,014**	**$ 151,416**	**$ 119,265**	**$ 157,234**	**$ 159,058**	$ 7,642	5.05%
	CONTRACTUAL SERVICES							
100-54910-2160	SAFETY COORDINATOR	$ 496	$ 565	$ 497	$ 565	$ 565	$ -	0.00%
100-54910-2200	TELEPHONE EXPENSE	$ 534	$ 550	$ 394	$ 550	$ 550	$ -	0.00%
100-54910-2201	CELLULAR PHONE	$ 370	$ 400	$ 580	$ 575	$ 575	$ 175	43.75%
100-54910-2210	ELECTRICITY	$ 2,278	$ 2,600	$ 1,858	$ 2,600	$ 2,600	$ -	0.00%
100-54910-2220	NATURAL GAS/HEAT	$ 2,270	$ 3,200	$ 2,266	$ 3,200	$ 3,200	$ -	0.00%
100-54910-2230	WATER EXPENSE	$ 16,109	$ 15,000	$ 13,259	$ 15,000	$ 15,500	$ 500	3.33%
100-54910-2240	SEWER EXPENSE	$ 623	$ 650	$ 429	$ 650	$ 616	$ (34)	-5.29%
100-54910-2250	STORMWATER EXPENSE	$ 4,299	$ 4,300	$ 3,224	$ 4,300	$ 4,300	$ -	0.00%
100-54910-2410	MAINTENANCE EQUIPMENT/VEH	$ 6,297	$ 6,000	$ 3,834	$ 5,500	$ 6,000	$ -	0.00%
100-54910-2900	OTHER SERVICES	$ 11,202	$ 12,000	$ 8,809	$ 12,000	$ 8,680	$ (3,320)	-27.67%
100-54910-2920	TRAINING	$ -	$ 500	$ 280	$ 500	$ 500	$ -	0.00%
	TOTAL	**$ 44,478**	**$ 45,765**	**$ 35,430**	**$ 45,440**	**$ 43,086**	$ (2,679)	-5.85%

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/24 Prior year Actual	12/31/25 Cur Year Budget	09/30/25 Year-to-date Actual	Proj YE	2026 Budget	Change from Prev Budget	Percent Change
	OPERATING SUPPLIES/EXPENSES							
100-54910-3100	OFFICE SUPPLIES	$ 188	$ 650	$ 93	$ 200	$ 250	$ (400)	-61.54%
100-54910-3220	PUBLICATIONS	$ -	$ 250	$ -	$ 150	$ 150	$ (100)	-40.00%
100-54910-3300	TRAVEL	$ -	$ 100	$ 313	$ 100	$ 100	$ -	0.00%
100-54910-3410	GAS & OIL	$ 3,798	$ 4,000	$ 2,110	$ 3,800	$ 4,000	$ -	0.00%
100-54910-3500	BLDGS./GRNDS MAINT	$ 724	$ 1,250	$ 575	$ 1,000	$ 1,250	$ -	0.00%
100-54910-3850	CLOTHING	$ 587	$ 300	$ -	$ 300	$ 300	$ -	0.00%
100-54910-3900	OTHER SUPPLIES	$ 13,273	$ 13,000	$ 11,296	$ 13,000	$ 14,000	$ 1,000	7.69%
	TOTAL	**$ 18,571**	**$ 19,550**	**$ 14,388**	**$ 18,550**	**$ 20,050**	$ 500	2.56%
Total CEMETERIES:		**$ 199,063**	**$ 216,731**	**$ 169,083**	**$ 221,224**	**$ 222,193**	$ 5,462	2.52%
Total HEALTH & HUMAN SERVICES:		**$ 392,580**	**$ 421,808**	**$ 325,317**	**$ 431,359**	**$ 440,109**	$ 18,301	4.34%

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/24 Prior year Actual	12/31/25 Cur Year Budget	09/30/25 Year-to-date Actual	Proj YE	2026 Budget	Change from Prev Budget	Percent Change
	CULTURE, REC & EDUCATION							
	COMMUNITY CENTER							
	PERSONNEL SERVICES							
100-55140-1100	FULLTIME SALARIES	$ 38,349	$ -	$ -	$ -	$ -	$ -	
100-55140-1160	WAGES-TEMPORARY	$ -	$ -	$ -	$ -	$ -	$ -	
100-55140-1200	WAGES - FULLTIME	$ 64,986	$ -	$ 5,244	$ 2,504	$ -	$ -	
100-55140-1220	WAGES - FULLTIME	$ 100,231	$ 225,536	$ 157,455	$ 225,536	$ 232,931	$ 7,395	3.28%
100-55140-1240	WAGES - PART TIME	$ -	$ -	$ -	$ -	$ -	$ -	
100-55140-1270	WAGES-TEMPORARY PT	$ 52,196	$ 53,000	$ 32,310	$ 53,000	$ 54,500	$ 1,500	2.83%
100-55140-1280	WAGES-LONGEVITY PAY	$ 2,301	$ -	$ -	$ -	$ -	$ -	
100-55140-1290	WAGES-OVERTIME	$ 6,970	$ 9,217	$ 4,924	$ 6,750	$ 8,992	$ (225)	-2.44%
100-55140-1310	WI RETIREMENT	$ 14,268	$ 15,675	$ 11,284	$ 15,675	$ 17,093	$ 1,418	9.05%
100-55140-1320	FICA	$ 19,972	$ 21,308	$ 15,220	$ 20,000	$ 21,988	$ 680	3.19%
100-55140-1330	HEALTH INSURANCE	$ 28,136	$ 53,554	$ 23,856	$ 50,000	$ 47,659	$ (5,895)	-11.01%
100-55140-1333	HEALTH SAVINGS ACCT EXPENSE	$ -	$ -	$ -	$ -	$ -	$ -	
100-55140-1334	HEALTH INSURANCE OPT-OUT	$ 6,706	$ 5,910	$ 7,057	$ 7,500	$ 8,260	$ 2,350	39.76%
100-55140-1340	LIFE INSURANCE	$ 426	$ 570	$ 354	$ 570	$ 431	$ (139)	-24.47%
100-55140-1361	SICK LEAVE PAYOUT	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL	**$ 334,543**	**$ 384,770**	**$ 257,704**	**$ 381,535**	**$ 391,854**	$ 7,084	1.84%

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/24 Prior year Actual	12/31/25 Cur Year Budget	09/30/25 Year-to-date Actual	Proj YE	2026 Budget	Change from Prev Budget	Percent Change
	CONTRACTUAL SERVICES							
100-55140-2100	PROFESSIONAL SERVICES	$ -	$ -	$ -	$ -	$ -		
100-55140-2160	SAFETY COORDINATOR	$ 744	$ 850	$ 745	$ 850	$ 850	$ -	0.00%
100-55140-2200	TELEPHONE EXPENSE	$ 213	$ 300	$ 144	$ 300	$ 300	$ -	0.00%
100-55140-2201	CELLULAR PHONE	$ 964	$ 1,100	$ 717	$ 1,000	$ 1,100	$ -	0.00%
100-55140-2210	ELECTRICITY	$ 26,327	$ 28,000	$ 19,271	$ 27,000	$ 27,500	$ (500)	-1.79%
100-55140-2220	NATURAL GAS/HEAT	$ 6,694	$ 13,000	$ 6,543	$ 13,000	$ 13,000	$ -	0.00%
100-55140-2230	WATER EXPENSE	$ 2,422	$ 3,000	$ 2,015	$ 3,000	$ 3,000	$ -	0.00%
100-55140-2240	SEWER EXPENSE	$ 1,504	$ 2,500	$ 1,385	$ 2,500	$ 3,367	$ 867	34.69%
100-55140-2250	STORMWATER EXPENSE	$ 1,049	$ 1,100	$ 787	$ 1,100	$ 1,100	$ -	0.00%
100-55140-2410	MAINTENANCE EQUIPMENT/VEH	$ 1,240	$ 1,000	$ 878	$ 1,000	$ 1,000	$ -	0.00%
100-55140-2900	OTHER SERVICES	$ 23,175	$ 21,000	$ 14,462	$ 21,000	$ 21,000	$ -	0.00%
100-55140-2910	PRINTING/ADVERTISING	$ 156	$ 400	$ -	$ 250	$ 400	$ -	0.00%
100-55140-2920	TRAINING	$ 1,106	$ 3,500	$ 2,496	$ 3,250	$ 2,750	$ (750)	-21.43%
	TOTAL	**$ 65,595**	**$ 75,750**	**$ 49,442**	**$ 74,250**	**$ 75,367**	$ (383)	-0.51%
	OPERATING SUPPLIES/EXPENSES							
100-55140-3100	OFFICE SUPPLIES	$ 2,601	$ 3,500	$ 2,032	$ 3,250	$ 3,250	$ (250)	-7.14%
100-55140-3110	POSTAGE	$ 505	$ 500	$ 314	$ 350	$ 500	$ -	0.00%
100-55140-3300	TRAVEL	$ 121	$ 2,000	$ 186	$ 500	$ 1,000	$ (1,000)	-50.00%
100-55140-3500	BLDGS./GRNDS MAINT	$ 15,761	$ 15,000	$ 9,771	$ 15,000	$ 16,000	$ 1,000	6.67%
100-55140-3850	CLOTHING	$ -	$ 400	$ 325	$ 400	$ 300	$ (100)	-25.00%
100-55140-3900	OTHER SUPPLIES	$ 365	$ 500	$ 1,610	$ 2,000	$ 4,000		
	TOTAL	**$ 19,353**	**$ 21,900**	**$ 14,239**	**$ 21,500**	**$ 25,050**	$ 3,150	14.38%
Total COMMUNITY CENTER:		**$ 419,491**	**$ 482,420**	**$ 321,385**	**$ 477,285**	**$ 492,272**	$ 9,852	2.04%

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/24 Prior year Actual	12/31/25 Cur Year Budget	09/30/25 Year-to-date Actual	Proj YE	2026 Budget	Change from Prev Budget	Percent Change
	PARKS							
	PERSONNEL SERVICES							
100-55200-1100	FULLTIME SALARIES	$ -	$ -	$ -		$ -	$ -	
100-55200-1200	WAGES - FULLTIME	$ 27,410	$ -	$ 5,356	$ 2,557	$ -	$ -	
100-55200-1220	WAGES - FULLTIME	$ 72,186	$ 100,883	$ 72,805	$ 100,883	$ 108,580	$ 7,697	7.63%
100-55200-1230	WAGES - PART TIME	$ -	$ -	$ -	$ -	$ -	$ -	
100-55200-1240	WAGES - PART TIME	$ -	$ -	$ -	$ -	$ -	$ -	
100-55200-1270	WAGES-TEMPORARY PT	$ 108,172	$ 98,000	$ 109,547	$ 103,000	$ 106,000	$ 8,000	8.16%
100-55200-1280	WAGES-LONGEVITY PAY	$ -	$ -	$ -	$ -	$ -	$ -	
100-55200-1290	WAGES-OVERTIME	$ 5,898	$ 5,063	$ 5,142	$ 5,063	$ 4,620	$ (443)	-8.75%
100-55200-1310	WI RETIREMENT	$ 6,779	$ 7,011	$ 5,297	$ 7,011	$ 7,995	$ 984	14.04%
100-55200-1320	FICA	$ 15,685	$ 15,215	$ 14,568	$ 15,215	$ 16,492	$ 1,277	8.39%
100-55200-1330	HEALTH INSURANCE	$ 28,337	$ 30,915	$ 20,726	$ 25,000	$ 23,263	$ (7,652)	-24.75%
100-55200-1333	HEALTH SAVINGS ACCT EXPENSE	$ -	$ -	$ -	$ -	$ -	$ -	
100-55200-1334	HEALTH INSURANCE OPT-OUT	$ 1,440	$ 1,440	$ 2,068	$ 4,250	$ 5,010	$ 3,570	247.92%
100-55200-1340	LIFE INSURANCE	$ 281	$ 262	$ 240	$ 262	$ 262	$ (0)	-0.06%
100-55200-1361	SICK LEAVE PAYOUT	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL	**$ 266,188**	**$ 258,789**	**$ 235,748**	**$ 263,241**	**$ 272,221**	$ 13,432	5.19%
	CONTRACTUAL SERVICES							
100-55200-2160	SAFETY COORDINATOR	$ 496	$ 565	$ 497	$ 565	$ 565	$ -	0.00%
100-55200-2200	TELEPHONE EXPENSE	$ 222	$ 300	$ 139	$ 300	$ 300	$ -	0.00%
100-55200-2201	CELLULAR PHONE	$ 2,176	$ 1,800	$ 2,154	$ 2,300	$ 2,300	$ 500	27.78%
100-55200-2210	ELECTRICITY	$ 12,463	$ 14,000	$ 10,045	$ 14,000	$ 14,000	$ -	0.00%
100-55200-2220	NATURAL GAS/HEAT	$ 1,023	$ 1,750	$ 768	$ 1,750	$ 1,750	$ -	0.00%
100-55200-2230	WATER EXPENSE	$ 20,729	$ 17,500	$ 20,331	$ 23,000	$ 23,000	$ 5,500	31.43%
100-55200-2240	SEWER EXPENSE	$ 5,551	$ 6,250	$ 3,405	$ 5,750	$ 11,460	$ 5,210	83.36%
100-55200-2250	STORMWATER EXPENSE	$ 9,847	$ 10,200	$ 7,385	$ 10,200	$ 10,200	$ -	0.00%
100-55200-2410	MAINTENANCE EQUIPMENT/VEH	$ 6,259	$ 6,500	$ 6,134	$ 6,500	$ 6,500	$ -	0.00%
100-55200-2900	OTHER SERVICES	$ 39,890	$ 37,000	$ 18,784	$ 37,000	$ 37,000	$ -	0.00%
100-55200-2920	TRAINING	$ 2,979	$ 2,500	$ 110	$ 2,500	$ 2,000	$ (500)	-20.00%
	TOTAL	**$ 101,635**	**$ 98,365**	**$ 69,751**	**$ 103,865**	**$ 109,075**	$ 10,710	10.89%

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/24 Prior year Actual	12/31/25 Cur Year Budget	09/30/25 Year-to-date Actual	Proj YE	2026 Budget	Change from Prev Budget	Percent Change
	OPERATING SUPPLIES/EXPENSES							
100-55200-3300	TRAVEL	$ 1,015	$ 1,600	$ 942	$ 1,600	$ 1,600	$ -	0.00%
100-55200-3410	GAS & OIL	$ 9,021	$ 8,500	$ 6,758	$ 9,000	$ 9,000	$ 500	5.88%
100-55200-3500	BLDGS./GRNDS MAINT	$ 7,625	$ 9,000	$ 8,436	$ 9,000	$ 9,000	$ -	0.00%
100-55200-3850	CLOTHING	$ 845	$ 850	$ 544	$ 850	$ 600	$ (250)	-29.41%
100-55200-3900	OTHER SUPPLIES	$ 16,981	$ 20,000	$ 15,260	$ 19,000	$ 21,000	$ 1,000	5.00%
	TOTAL	**$ 35,487**	**$ 39,950**	**$ 31,941**	**$ 39,450**	**$ 41,200**	$ 1,250	3.13%
Total PARKS:		**$ 403,311**	**$ 397,104**	**$ 337,441**	**$ 406,556**	**$ 422,497**	$ 25,393	6.39%

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/24 Prior year Actual	12/31/25 Cur Year Budget	09/30/25 Year-to-date Actual	Proj YE	2026 Budget	Change from Prev Budget	Percent Change
	RECREATION							
	PERSONNEL SERVICES							
100-55300-1100	FULLTIME SALARIES	$ 57,524	$ -	$ -	$ -	$ -		
100-55300-1200	WAGES - FULLTIME	$ 98,289	$ 167,140	$ 127,224	$ 167,140	$ 172,314	$ 5,174	3.10%
100-55300-1220	WAGES - FULLTIME	$ 5,394	$ -	$ -	$ -	$ -		
100-55300-1230	WAGES - PART TIME	$ -	$ -	$ -	$ -	$ -		
100-55300-1240	WAGES - PART TIME	$ -	$ -	$ -	$ -	$ -		
100-55300-1270	WAGES-TEMPORARY PT	$ 36,307	$ 49,000	$ 42,944	$ 50,000	$ 51,000	$ 2,000	4.08%
100-55300-1280	WAGES-LONGEVITY PAY	$ -	$ -	$ -	$ -	$ -		
100-55300-1290	WAGES-OVERTIME	$ 4,898	$ 4,281	$ 4,302	$ 4,281	$ 4,051	$ (230)	-5.38%
100-55300-1310	WI RETIREMENT	$ 11,439	$ 11,616	$ 9,108	$ 11,616	$ 12,826	$ 1,210	10.41%
100-55300-1320	FICA	$ 15,909	$ 16,535	$ 13,356	$ 16,535	$ 17,084	$ 549	3.32%
100-55300-1330	HEALTH INSURANCE	$ 24,600	$ 28,612	$ 21,582	$ 28,612	$ 32,372	$ 3,760	13.14%
100-55300-1333	HEALTH SAVINGS ACCT EXPENSE	$ -	$ -	$ -	$ -	$ -		
100-55300-1334	HEALTH INSURANCE OPT-OUT	$ 6,915	$ 6,650	$ 5,261	$ 6,650	$ 6,650	$ -	0.00%
100-55300-1340	LIFE INSURANCE	$ 276	$ 310	$ 269	$ 310	$ 310	$ 0	0.06%
100-55300-1361	SICK LEAVE PAYOUT	$ -	$ -	$ -	$ -	$ -		
	TOTAL	**$ 261,551**	**$ 284,144**	**$ 224,047**	**$ 285,144**	**$ 296,606**	$ 12,462	4.39%
	CONTRACTUAL SERVICES							
100-55300-2160	SAFETY COORDINATOR	$ 496	$ 565	$ 497	$ 565	$ 565	$ -	0.00%
100-55300-2200	TELEPHONE EXPENSE	$ 908	$ 950	$ 659	$ 950	$ 950	$ -	0.00%
100-55300-2201	CELLULAR PHONE	$ 1,773	$ 1,200	$ 2,029	$ 2,100	$ 2,100	$ 900	75.00%
100-55300-2210	ELECTRICITY	$ 2,462	$ 2,500	$ 1,890	$ 2,500	$ 2,500	$ -	0.00%
100-55300-2230	WATER EXPENSE	$ 952	$ 250	$ 884	$ 1,000	$ 1,000	$ 750	300.00%
100-55300-2240	SEWER EXPENSE	$ 156	$ 40	$ 75	$ 175	$ 175	$ 135	337.50%
100-55300-2250	STORMWATER EXPENSE	$ 1,270	$ 1,300	$ 952	$ 1,300	$ 1,300	$ -	0.00%
100-55300-2900	OTHER SERVICES	$ 23,071	$ 23,000	$ 24,709	$ 27,000	$ 27,000	$ 4,000	17.39%
100-55300-2910	PRINTING/ADVERTISING	$ 320	$ 500	$ 488	$ 500	$ 500	$ -	0.00%
100-55300-2920	TRAINING	$ 1,379	$ 2,000	$ 1,073	$ 2,000	$ 2,000	$ -	0.00%
	TOTAL	**$ 32,787**	**$ 32,305**	**$ 33,256**	**$ 38,090**	**$ 38,090**	$ 5,785	17.91%

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/24 Prior year Actual	12/31/25 Cur Year Budget	09/30/25 Year-to-date Actual	Proj YE	2026 Budget	Change from Prev Budget	Percent Change
	OPERATING SUPPLIES/EXPENSES							
100-55300-3100	OFFICE SUPPLIES	$ 4,314	$ 4,500	$ 3,336	$ 4,000	$ 4,200	$ (300)	-6.67%
100-55300-3110	POSTAGE	$ 505	$ 1,000	$ 239	$ 500	$ 500	$ (500)	-50.00%
100-55300-3210	MEMBERSHIP & DUES	$ 713	$ 1,500	$ 775	$ 1,500	$ 1,500	$ -	0.00%
100-55300-3220	PUBLICATIONS	$ -	$ 250	$ -	$ -	$ -	$ (250)	-100.00%
100-55300-3300	TRAVEL	$ 1,475	$ 1,500	$ 1,157	$ 1,500	$ 1,500	$ -	0.00%
100-55300-3600	COMMUNITY GARDEN EXPENSES	$ -	$ -	$ 923	$ 1,000	$ 1,000	$ 1,000	
100-55300-3900	OTHER SUPPLIES	$ 13,575	$ 15,000	$ 12,943	$ 14,000	$ 15,000	$ -	0.00%
	TOTAL	**$ 20,583**	**$ 23,750**	**$ 19,373**	**$ 22,500**	**$ 23,700**	$ (50)	-0.21%
Total RECREATION:		**$ 314,921**	**$ 340,199**	**$ 276,676**	**$ 345,734**	**$ 358,396**	$ 18,197	5.35%

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/24 Prior year Actual	12/31/25 Cur Year Budget	09/30/25 Year-to-date Actual	Proj YE	2026 Budget	Change from Prev Budget	Percent Change
	SPECIAL EVENTS							
	PERSONNEL SERVICES							
100-55310-1100	FULLTIME SALARIES	$ -	$ -	$ -	$ -	$ -	$ -	
100-55310-1200	WAGES - FULLTIME	$ 11,921	$ -	$ 1,928	$ 964	$ -	$ -	
100-55310-1220	WAGES - FULLTIME	$ 10,209	$ 21,703	$ 13,550	$ 21,703	$ 19,470	$ (2,233)	-10.29%
100-55310-1240	WAGES - PART TIME	$ -	$ -	$ -	$ -	$ -	$ -	
100-55310-1270	WAGES-TEMPORARY PT	$ 9,159	$ 12,000	$ 11,151	$ 12,000	$ 6,860	$ (5,140)	-42.83%
100-55310-1280	WAGES-LONGEVITY PAY	$ 132	$ -	$ -	$ -	$ -	$ -	
100-55310-1290	WAGES-OVERTIME	$ 3,043	$ 1,726	$ 2,247	$ 1,726	$ 1,836	$ 110	6.37%
100-55310-1310	WI RETIREMENT	$ 1,620	$ 1,508	$ 1,098	$ 1,508	$ 1,442	$ (66)	-4.38%
100-55310-1320	FICA	$ 2,454	$ 2,578	$ 2,151	$ 2,578	$ 2,181	$ (397)	-15.40%
100-55310-1330	HEALTH INSURANCE	$ 2,172	$ 1,800	$ 1,214	$ 1,800	$ 1,093	$ (707)	-39.30%
100-55310-1333	HEALTH SAVINGS ACCT EXPENSE	$ -	$ -	$ -	$ -	$ -	$ -	
100-55310-1334	HEALTH INSURANCE OPT-OUT	$ 1,150	$ 1,150	$ 946	$ 1,150	$ 1,400	$ 250	21.74%
100-55310-1340	LIFE INSURANCE	$ 49	$ -	$ 38	$ 22	$ 36	$ 36	
100-55310-1361	SICK LEAVE PAYOUT	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL	**$ 41,909**	**$ 42,465**	**$ 34,323**	**$ 43,451**	**$ 34,318**	$ (8,147)	-19.19%
	CONTRACTUAL SERVICES							
100-55310-2201	CELLULAR PHONE	$ 563	$ 390	$ 499	$ 575	$ 575	$ 185	47.44%
100-55310-2900	OTHER SERVICES	$ 84	$ 50	$ 60	$ 60	$ 60	$ 10	20.00%
	TOTAL	**$ 647**	**$ 440**	**$ 559**	**$ 635**	**$ 635**	$ 195	44.32%
	OPERATING SUPPLIES/EXPENSES							
100-55310-3900	OTHER SUPPLIES	$ 488	$ 210	$ 210	$ 210	$ 300	$ 90	42.86%
	TOTAL	**$ 488**	**$ 210**	**$ 210**	**$ 210**	**$ 300**	$ 90	42.86%
Total SPECIAL EVENTS:		**$ 43,043**	**$ 43,115**	**$ 35,092**	**$ 44,296**	**$ 35,253**	$ (7,862)	-18.24%

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/24 Prior year Actual	12/31/25 Cur Year Budget	09/30/25 Year-to-date Actual	Proj YE	2026 Budget	Change from Prev Budget	Percent Change
	RECREATION FIELDS							
	PERSONNEL SERVICES							
100-55400-1100	FULLTIME SALARIES	$ -	$ -	$ -	$ -	$ -	$ -	
100-55400-1200	WAGES - FULLTIME	$ 37,842	$ 39,419	$ 29,260	$ 39,419	$ 40,603	$ 1,184	3.00%
100-55400-1220	WAGES - FULLTIME	$ -	$ -	$ -	$ -	$ -	$ -	
100-55400-1270	WAGES-TEMPORARY PT	$ 4,613	$ 4,500	$ -	$ 4,500	$ 5,250	$ 750	16.67%
100-55400-1290	WAGES-OVERTIME	$ 2,083	$ 1,726	$ 1,692	$ 1,726	$ 1,646	$ (80)	-4.63%
100-55400-1310	WI RETIREMENT	$ 2,755	$ 2,740	$ 2,151	$ 2,740	$ 3,057	$ 317	11.57%
100-55400-1320	FICA	$ 3,298	$ 3,360	$ 2,275	$ 3,360	$ 3,508	$ 148	4.40%
100-55400-1330	HEALTH INSURANCE	$ 7,172	$ 7,726	$ 6,056	$ 7,726	$ 8,741	$ 1,015	13.14%
100-55400-1333	HEALTH SAVINGS ACCT EXPENSE	$ -	$ -	$ -	$ -	$ -	$ -	
100-55400-1334	HEALTH INSURANCE OPT-OUT	$ 600	$ 600	$ 439	$ 600	$ 600	$ -	0.00%
100-55400-1340	LIFE INSURANCE	$ 59	$ 45	$ 57	$ 65	$ 70	$ 25	55.67%
	TOTAL	**$ 58,422**	**$ 60,116**	**$ 41,930**	**$ 60,136**	**$ 63,475**	$ 3,359	5.59%
	CONTRACTUAL SERVICES							
100-55400-2210	ELECTRICITY	$ 4,715	$ 5,400	$ 3,575	$ 5,200	$ 5,200	$ (200)	-3.70%
100-55400-2220	NATURAL GAS/HEAT	$ 996	$ 1,400	$ 1,075	$ 1,400	$ 1,400	$ -	0.00%
100-55400-2230	WATER EXPENSE	$ 8,007	$ 7,000	$ 5,908	$ 7,000	$ 7,250	$ 250	3.57%
100-55400-2240	SEWER EXPENSE	$ 2,307	$ 2,400	$ 1,618	$ 2,400	$ 1,191	$ (1,209)	-50.38%
100-55400-2250	STORMWATER EXPENSE	$ 6,631	$ 6,650	$ 4,973	$ 6,650	$ 6,650	$ -	0.00%
100-55400-2410	MAINTENANCE EQUIPMENT/VEH	$ 4,289	$ 4,000	$ 4,654	$ 4,250	$ 4,250	$ 250	6.25%
100-55400-2900	OTHER SERVICES	$ 3,524	$ 6,000	$ 2,649	$ 6,000	$ 6,000	$ -	0.00%
100-55400-2920	TRAINING	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL	**$ 30,469**	**$ 32,850**	**$ 24,451**	**$ 32,900**	**$ 31,941**	**$ (909)**	-2.77%

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/24 Prior year Actual	12/31/25 Cur Year Budget	09/30/25 Year-to-date Actual	Proj YE	2026 Budget	Change from Prev Budget	Percent Change
	OPERATING SUPPLIES/EXPENSES							
100-55400-3300	TRAVEL	$ -	$ -	$ -	$ -	$ -		
100-55400-3410	GAS & OIL	$ 17,403	$ 17,000	$ 10,181	$ 17,500	$ 17,500	$ 500	2.94%
100-55400-3500	BLDGS./GRNDS MAINT	$ 1,057	$ 2,500	$ 2,104	$ 2,000	$ 2,000	$ (500)	-20.00%
100-55400-3900	OTHER SUPPLIES	$ 9,062	$ 9,500	$ 6,844	$ 9,500	$ 9,500	$ -	0.00%
	TOTAL	**$ 27,522**	**$ 29,000**	**$ 19,128**	**$ 29,000**	**$ 29,000**	**$ -**	0.00%
Total RECREATION FIELDS:		**$ 116,414**	**$ 121,966**	**$ 85,510**	**$ 122,036**	**$ 124,416**	$ 2,450	2.01%

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/24 Prior year Actual	12/31/25 Cur Year Budget	09/30/25 Year-to-date Actual	Proj YE	2026 Budget	Change from Prev Budget	Percent Change
	TRAILS/MEDIAN MAINTENANCE							
	PERSONNEL SERVICES							
100-55410-1200	WAGES - FULL TIME	$ -	$ -	$ 2,728	$ 1,024	$ -	$ -	
100-55410-1230	WAGES - PART TIME	$ 14,124	$ -	$ 1,887	$ 865	$ -	$ -	
100-55410-1270	WAGES - PART TIME	$ -	$ 16,500	$ -	$ 14,000	$ 16,500	$ -	
100-55410-1310	WI RETIREMENT	$ -	$ -	$ 182	$ 66	$ -	$ -	
100-55410-1320	FICA	$ 1,081	$ 1,262	$ 364	$ 1,000	$ 1,262	$ 0	0.02%
100-55410-1330	HEALTH INSURANCE	$ -	$ -	$ -	$ -	$ -	$ -	
100-55410-1340	LIFE INSURANCE	$ -	$ -	$ 3	$ 10	$ -	$ -	
	TOTAL	**$ 15,205**	**$ 17,762**	**$ 5,164**	**$ 16,965**	**$ 17,762**	$ 0	0.00%
	CONTRACTUAL SERVICES							
100-55410-2230	WATER	$ 3,496	$ 2,700	$ 1,155	$ 3,250	$ 3,250	$ 550	20.37%
100-55410-2250	STORMWATER EXPENSE	$ -	$ -	$ -	$ -	$ -	$ -	
100-55410-2900	OTHER SERVICES	$ 26,865	$ 18,000	$ 23,391	$ 27,000	$ 20,000	$ 2,000	11.11%
	TOTAL	**$ 30,362**	**$ 20,700**	**$ 24,546**	**$ 30,250**	**$ 23,250**	$ 2,550	12.32%
	Total TRAILS/MEDIAN MAINTENANCE:	**$ 45,566**	**$ 38,462**	**$ 29,710**	**$ 47,215**	**$ 41,012**	$ 2,550	6.63%
	Total CULTURE, REC & EDUCATION:	**$ 1,342,746**	**$ 1,423,266**	**$ 1,085,813**	**$ 1,443,122**	**$ 1,473,845**	$ 50,579	3.55%

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/24 Prior year Actual	12/31/25 Cur Year Budget	09/30/25 Year-to-date Actual	Proj YE	2026 Budget	Change from Prev Budget	Percent Change
	OTHER FINANCING USES							
100-59200-5900	TAX REFUND	$ 9,002	$ 10,000	$ 4,009	$ 10,000	$ 10,000	$ -	0.00%
100-59200-5950	TRANSFER TO CAP PROJ FNDS	$ 14,577	$ 23,650	$ 27,907	$ 23,650	$ 13,650	$ (10,000)	-42.28%
100-59200-5960	TRANSFER TO UTILITIES	$ -	$ -	$ -	$ -	$ -	$ -	
100-59200-5970	TRANSFER TO OTHER FUNDS	$ 95,705	$ -	$ -	$ -	$ -	$ -	
100-59200-5971	TRANSFER TO TAX APPEAL FUND	$ -	$ -	$ -	$ -	$ -	$ -	
100-59200-5980	TRANSFER TO HEALTH FUND	$ 462,893	$ 483,429	$ 390,877	$ 535,754	$ 540,000	$ 56,571	11.70%
100-59200-5989	HRA REIMBURSEMENT EXPENSE	$ -	$ -	$ -	$ -	$ -	$ -	
100-59200-5990	CONTINGENCIES	$ 266	$ -	$ -	$ -	$ -	$ -	
	Total OTHER FINANCING USES:	**$ 582,443**	**$ 517,079**	**$ 422,792**	**$ 569,404**	**$ 563,650**	$ 46,571	9.01%
	GENERAL FUND Revenue Total:	**$ 12,233,997**	**$ 12,490,657**	**$ 6,454,056**	**$ 12,233,372**	**$ 12,871,652**	$ 380,995	3.05%
	GENERAL FUND Expenditure Total:	**$ 12,157,677**	**$ 12,490,541**	**$ 9,434,327**	**$ 12,636,289**	**$ 12,871,652**	$ 381,111	3.05%
	Net Total GENERAL FUND:	**$ 76,321**	**$ 116**	**$ (2,980,271)**	**$ (402,917)**	**$ -**	$ (116)	-100.00%

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/24 Prior year Actual	12/31/25 Cur Year Budget	09/30/25 Year-to-date Actual	Proj YE	2026 Budget	Change from Prev Budget	Percent Change
	LIBRARY FUND							
	REVENUES							
280-41110	GENERAL PROPERTY TAX	$ 681,790	$ 681,790	$ 681,790	$ 681,790	$ 681,790	$ -	0.00%
	Total TAXES:	**$ 681,790**	**$ 681,790**	**$ 681,790**	**$ 681,790**	**$ 681,790**	$ -	0.00%
280-43519	COVID ROUTES TO RECOVERY	$ -	$ -	$ -	$ -	$ -	$ -	
280-43571	STATE WI/LSCA GRANT	$ -	$ -	$ -	$ -	$ -	$ -	
280-43720	COUNTY FUNDS	$ 192,519	$ 226,835	$ 226,860	$ 226,835	$ 246,309	$ 19,474	8.59%
	Total INTERGOVERNMENTAL REVENUE:	**$ 192,519**	**$ 226,835**	**$ 226,860**	**$ 226,835**	**$ 246,309**	$ 19,474	8.59%
280-45300	LIBRARY BOOK FINES	$ 2,721	$ 3,100	$ 2,099	$ 2,800	$ 3,400	$ 300	9.68%
	Total FINES & FORFEITURES:	**$ 2,721**	**$ 3,100**	**$ 2,099**	**$ 2,800**	**$ 3,400**	$ 300	9.68%
280-46712	COPIER SERVICE FEES	$ 7,256	$ 9,000	$ 5,480	$ 7,500	$ 9,000	$ -	0.00%
	Total CHARGES FOR SERVICE:	**$ 7,256**	**$ 9,000**	**$ 5,480**	**$ 7,500**	**$ 9,000**	$ -	0.00%
280-48200	RENT-CITY PROPERTY	$ -	$ -	$ -	$ -	$ -	$ -	
280-48300	SALE OF PROP & EQUIP	$ 2,569	$ 4,000	$ 2,673	$ 3,100	$ 4,563	$ 563	14.08%
280-48400	REFUND FOR PRIOR YEARS	$ -	$ -	$ -	$ -	$ -	$ -	
280-48440	INSURANCE CLAIMS	$ -	$ -	$ -	$ -	$ -	$ -	
280-48500	DONATIONS	$ 71,483	$ 74,000	$ 17,779	$ 72,618	$ 75,000	$ 1,000	1.35%
280-48900	OTHER REVENUES	$ 3,866	$ 3,000	$ 2,936	$ 3,200	$ 3,800	$ 800	26.67%
	Total MISCELLANEOUS REVENUE:	**$ 77,918**	**$ 81,000**	**$ 23,389**	**$ 78,918**	**$ 83,363**	$ 2,363	2.92%
280-49110	PROCEEDS FROM DEBT	$ -	$ -	$ -	$ -	$ -	$ -	
280-49210	TRANSFER FROM GEN FUND	$ -	$ -	$ -	$ -	$ -	$ -	
280-49223	TRANS FROM OTHER FUNDS	$ 4,000	$ -	$ -	$ -	$ -	$ -	
280-49300	ENCUMBRANCES-PRIOR YEARS	$ -	$ -	$ -	$ -	$ -	$ -	
280-49310	REAPPROPRIATED SURPLUS	$ -	$ -	$ -	$ -	$ -	$ -	
	Total OTHER FINANCING SOURCES:	**$ 4,000**	**$ -**	**$ -**	**$ -**	**$ -**	$ -	
	Total REVENUE:	**$ 966,204**	**$ 1,001,725**	**$ 939,618**	**$ 997,843**	**$ 1,023,862**	$ 22,137	2.21%

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/24 Prior year Actual	12/31/25 Cur Year Budget	09/30/25 Year-to-date Actual	Proj YE	2026 Budget	Change from Prev Budget	Percent Change
	EXPENDITURES							
	LIBRARY ADMINISTRATION							
	PERSONNEL SERVICES							
280-55110-1100	FULLTIME ADMINISTRATION	$ 312,096	$ 328,037	$ 245,893	$ 328,037	$ 337,879	$ 9,842	3.00%
280-55110-1200	WAGES - FULLTIME	$ 365	$ -	$ 1,187	$ -	$ -	$ -	
280-55110-1220	WAGES - FULLTIME	$ 41,186	$ 42,224	$ 24,452	$ 35,000	$ 43,491	$ 1,267	3.00%
280-55110-1230	WAGES - PART TIME	$ -	$ -	$ 6,439	$ -	$ -	$ -	
280-55110-1240	WAGES - PART TIME	$ -	$ -	$ -	$ -	$ -	$ -	
280-55110-1270	WAGES - PART TIME	$ 160,173	$ 161,838	$ 115,989	$ 160,000	$ 160,992	$ (846)	-0.52%
280-55110-1280	WAGES-LONGEVITY PAY	$ 7,902	$ 8,139	$ -	$ 8,139	$ 8,384	$ 245	3.01%
280-55110-1290	WAGES-OVERTIME	$ -	$ 487	$ -	$ -	$ 502	$ 15	3.08%
280-55110-1310	WI RETIREMENT	$ 28,495	$ 29,954	$ 21,694	$ 29,000	$ 32,322	$ 2,368	7.91%
280-55110-1320	FICA	$ 37,965	$ 41,366	$ 28,560	$ 40,000	$ 42,553	$ 1,187	2.87%
280-55110-1330	HEALTH INSURANCE	$ 97,763	$ 112,162	$ 76,462	$ 112,162	$ 111,576	$ (586)	-0.52%
280-55110-1333	HEALTH SAVINGS ACCT EXPENSE	$ -	$ -	$ -	$ -	$ -	$ -	
280-55110-1334	HEALTH INSURANCE OPT-OUT	$ 3,308	$ -	$ 3,654	$ 2,500	$ 5,000	$ 5,000	
280-55110-1340	LIFE INSURANCE	$ 1,585	$ 1,679	$ 1,348	$ 1,679	$ 1,725	$ 46	2.74%
280-55110-1350	OTHER BENEFITS	$ 978	$ -	$ -	$ -	$ -	$ -	
280-55110-1361	SICK LEAVE PAYOUT	$ 467	$ -	$ 1,320	$ 1,320	$ 1,300	$ 1,300	
	TOTAL	**$ 692,283**	**$ 725,886**	**$ 526,999**	**$ 717,837**	**$ 745,724**	$ 19,838	2.73%

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/24 Prior year Actual	12/31/25 Cur Year Budget	09/30/25 Year-to-date Actual	Proj YE	2026 Budget	Change from Prev Budget	Percent Change
	CONTRACTUAL SERVICES							
280-55110-2100	PROF SERV - CITY SERVICES	$ 53,856	$ 51,900	$ 42,423	$ 51,900	$ 59,750	$ 7,850	15.13%
280-55110-2130	PROFESSIONAL SERVICES	$ 6,308	$ 6,500	$ 4,079	$ 6,000	$ 9,000	$ 2,500	38.46%
280-55110-2200	TELEPHONE EXPENSE	$ 1,064	$ 1,200	$ 736	$ 1,000	$ 1,000	$ (200)	-16.67%
280-55110-2210	ELECTRICITY	$ 23,801	$ 25,000	$ 18,165	$ 25,000	$ 25,000	$ -	0.00%
280-55110-2220	NATURAL GAS/HEAT	$ 8,820	$ 13,500	$ 7,156	$ 13,500	$ 13,500	$ -	0.00%
280-55110-2230	WATER EXPENSE	$ 2,187	$ 2,160	$ 1,629	$ 2,160	$ 2,160	$ -	0.00%
280-55110-2240	SEWER EXPENSE	$ 816	$ 891	$ 601	$ 891	$ 890	$ (1)	-0.11%
280-55110-2250	STORMWATER EXPENSE	$ 959	$ 960	$ 719	$ 960	$ 960	$ -	0.00%
280-55110-2410	MAINTENANCE EQUIPMENT/VEH	$ 33,445	$ 25,000	$ 19,060	$ 23,000	$ 25,000	$ -	0.00%
280-55110-2430	EQUIPMENT REPAIRS	$ -	$ -	$ -	$ -	$ -	$ -	
280-55110-2450	EQUIPMENT NEW	$ 967	$ 7,500	$ 5,800	$ 7,500	$ 7,500	$ -	0.00%
280-55110-2900	OTHER SERVICES	$ -	$ -	$ -	$ -	$ -	$ -	
280-55110-2910	PRINTING/ADVERTISING	$ 854	$ 200	$ 137	$ 350	$ 350	$ 150	75.00%
280-55110-2930	TECHNOLOGY	$ 15,739	$ 15,000	$ 10,527	$ 15,000	$ 16,000	$ 1,000	6.67%
280-55110-2950	DEBT ISSUANCE COSTS/PAYMENTS	$ -	$ -	$ -	$ -	$ -	$ -	
280-55110-2970	TRANSFER TO DEBT SERVICE	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL	**$ 148,816**	**$ 149,811**	**$ 111,032**	**$ 147,261**	**$ 161,110**	$ 11,299	7.54%
	OPERATING SUPPLIES/EXPENSES							
280-55110-3100	OFFICE SUPPLIES	$ 5,565	$ 6,000	$ 5,930	$ 6,000	$ 6,000	$ -	0.00%
280-55110-3110	POSTAGE	$ 631	$ 450	$ 335	$ 400	$ 450	$ -	0.00%
280-55110-3300	TRAVEL	$ 1,200	$ 1,000	$ 1,443	$ 1,200	$ 2,500	$ 1,500	150.00%
280-55110-3560	LANDSCAPING	$ 22,628	$ 17,000	$ 11,559	$ 19,000	$ 19,000	$ 2,000	11.76%
280-55110-3960	TECH PROC SUPPLIES	$ 52	$ -	$ -	$ -	$ -	$ -	
	TOTAL	**$ 30,076**	**$ 24,450**	**$ 19,267**	**$ 26,600**	**$ 27,950**	$ 3,500	14.31%
	FIXED CHARGES							
280-55110-5200	INSURANCES	$ 15,777	$ 14,400	$ 13,048	$ 17,000	$ 17,000	$ 2,600	18.06%
280-55110-5950	TRANSFER TO CAP PROJ FNDS	$ 2,034	$ 2,706	$ 3,894	$ 3,300	$ 3,300	$ 594	21.95%
280-55110-5970	TRANSFER TO DEBT SERVICE	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL	**$ 17,811**	**$ 17,106**	**$ 16,942**	**$ 20,300**	**$ 20,300**	$ 3,194	18.67%

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/24 Prior year Actual	12/31/25 Cur Year Budget	09/30/25 Year-to-date Actual	Proj YE	2026 Budget	Change from Prev Budget	Percent Change
	CAPITAL OUTLAY							
280-55110-8150	CO-MACHINERY/EQUIPMENT	$ -	$ -	$ -	$ -	$ -	$ -	
280-55110-8170	CO - OTHER IMPROVEMENTS	$ -	$ -	$ -	$ -	$ -	$ -	
280-55110-8190	ACCOUNTING SOFTWARE PURCHASE	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	$ -	
Total LIBRARY ADMINISTRATION:		**$ 888,986**	**$ 917,253**	**$ 674,240**	**$ 911,998**	**$ 955,084**	$ 37,831	4.12%
	ADULT SERVICES							
280-55111-3230	PERIODICALS	$ 3,550	$ 2,900	$ 3,484	$ 2,900	$ 2,900	$ -	0.00%
280-55111-3400	NON-FICTION BOOKS	$ 14,319	$ 14,000	$ 11,255	$ 14,000	$ 14,000	$ -	0.00%
280-55111-3420	FICTION BOOKS	$ 15,475	$ 14,000	$ 10,743	$ 14,000	$ 14,000	$ -	0.00%
280-55111-3430	LARGE PRINT BOOKS	$ 10,494	$ 10,000	$ 6,553	$ 10,000	$ 10,000	$ -	0.00%
280-55111-3450	MOVIES	$ 2,856	$ 1,900	$ 2,017	$ 1,900	$ 1,900	$ -	0.00%
280-55111-3470	AUDIOBOOKS	$ 2,631	$ 3,200	$ 1,500	$ 3,200	$ 3,200	$ -	0.00%
280-55111-3480	MUSIC CD'S	$ -	$ -	$ -	$ -	$ -	$ -	
280-55111-3510	PROGRAMS	$ 2,087	$ 2,000	$ 1,217	$ 2,000	$ 2,000	$ -	0.00%
Total ADULT SERVICES:		**$ 51,411**	**$ 48,000**	**$ 36,768**	**$ 48,000**	**$ 48,000**	$ -	0.00%
	CHILDREN'S SERVICES							
280-55112-3230	PERIODICALS	$ 476	$ 300	$ 243	$ 300	$ 300	$ -	0.00%
280-55112-3400	NON-FICTION BOOKS	$ 6,120	$ 6,138	$ 4,295	$ 6,000	$ 6,000	$ (138)	-2.25%
280-55112-3420	FICTION BOOKS	$ 3,913	$ 1,000	$ 3,967	$ 3,913	$ 3,500	$ 2,500	250.00%
280-55112-3440	PAPERBACKS	$ 909	$ 700	$ 634	$ 700	$ 700	$ -	0.00%
280-55112-3450	MOVIES	$ 525	$ 1,200	$ 301	$ 600	$ 600	$ (600)	-50.00%
280-55112-3470	AUDIOBOOKS	$ 102	$ 1,700	$ 11	$ 1,700	$ 700	$ (1,000)	-58.82%
280-55112-3510	PROGRAMS	$ 9,922	$ 10,000	$ 7,966	$ 10,000	$ 9,500	$ (500)	-5.00%
280-55112-3530	JE BOOKS	$ 5,222	$ 6,000	$ 3,195	$ 6,000	$ 6,000	$ -	0.00%
Total CHILDREN'S SERVICES:		**$ 27,188**	**$ 27,038**	**$ 20,612**	**$ 29,213**	**$ 27,300**	$ 262	0.97%

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/24 Prior year Actual	12/31/25 Cur Year Budget	09/30/25 Year-to-date Actual	Proj YE	2026 Budget	Change from Prev Budget	Percent Change
	REFERENCE							
280-55114-3400	NON-FICTION BOOKS	$ -	$ -	$ -	$ -	$ -	$ -	
280-55114-3490	MICROFILM	$ 1,800	$ 5,200	$ 1,875	$ 1,875	$ 1,875	$ (3,325)	-63.94%
	Total REFERENCE:	**$ 1,800**	**$ 5,200**	**$ 1,875**	**$ 1,875**	**$ 1,875**	$ (3,325)	-63.94%
	YOUNG ADULT SERVICES							
280-55115-3230	PERIODICALS	$ -	$ 200	$ -	$ 200	$ 200	$ -	0.00%
280-55115-3400	NON-FICTION BOOKS	$ -	$ -	$ -	$ -	$ -	$ -	
280-55115-3420	FICTION BOOKS	$ 4,149	$ 4,800	$ 3,195	$ 4,800	$ 4,538	$ (262)	-5.46%
280-55115-3470	AUDIOBOOKS	$ 1,071	$ 500	$ -	$ 500	$ 500	$ -	0.00%
280-55115-3510	PROGRAMS	$ (500)	$ -	$ -	$ -	$ -	$ -	
	Total YOUNG ADULT SERVICES:	**$ 4,720**	**$ 5,500**	**$ 3,195**	**$ 5,500**	**$ 5,238**	$ (262)	-4.76%
	Total LIBRARY EXPENSES	**$ 974,104**	**$ 1,002,991**	**$ 736,690**	**$ 996,586**	**$ 1,037,497**	$ 34,506	3.44%
	Net Total LIBRARY FUND:	**$ (7,901)**	**$ (1,266)**	**$ 202,929**	**$ 1,257**	**$ (13,635)**	$ (12,369)	977.01%
280-34100	BEGINNING FUND BALANCE	$ 7,681	$ (220)	$ (220)	$ (220)	$ 1,037	$ 1,257	-572.43%
	ENDING FUND BALANCE	$ (220)	$ (1,486)	$ 202,709	$ 1,037	$ (12,598)	$ (11,112)	747.99%

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/24 Prior year Actual	12/31/25 Cur Year Budget	09/30/25 Year-to-date Actual	Proj YE	2026 Budget	Change from Prev Budget	Percent Change
	LIBRARY GIFT FUND							
	REVENUES							
282-43580	GRANT PROCEEDS	$ -	$ -	$ -	$ -	$ -	$ -	
	Total INTERGOVERNMENTAL REVENUE:	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**		
282-48100	INTEREST INCOME	$ 366	$ -	$ 12	$ -	$ -		
282-48110	INTEREST ON INVESTMENTS	$ 6,308	$ 10,000	$ 7,764	$ 1,000	$ 6,500	$ (3,500)	-35.00%
282-48500	DONATIONS	$ 6,627	$ 6,000	$ 11,649	$ 6,000	$ 7,000	$ 1,000	16.67%
282-48510	FOUNDATION DONATION	$ -	$ -	$ -	$ -	$ -	$ -	
282-48610	REFUND	$ -	$ -	$ -	$ -	$ -	$ -	
282-49223	TRANSFER FROM OTHER FUNDS	$ -	$ -	$ -	$ -	$ -	$ -	
	Total MISCELLANEOUS REVENUE:	**$ 13,301**	**$ 16,000**	**$ 19,425**	**$ 7,000**	**$ 13,500**	$ (2,500)	-15.63%
	Total REVENUES:	**$ 13,301**	**$ 16,000**	**$ 19,425**	**$ 7,000**	**$ 13,500**	$ (2,500)	-15.63%
	EXPENDITURES							
	CONTRACTUAL SERVICES							
282-55110-2910	PRINTING/ADVERTISING	$ -	$ -	$ -	$ -	$ -	$ -	
282-55110-2920	TRAINING	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**		
	OPERATING SUPPLIES/EXPENSES							
282-55110-3210	MEMBERSHIP & DUES	$ -	$ -	$ -	$ -	$ -	$ -	
282-55110-3300	TRAVEL	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**		

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/24 Prior year Actual	12/31/25 Cur Year Budget	09/30/25 Year-to-date Actual	Proj YE	2026 Budget	Change from Prev Budget	Percent Change
	FIXED CHARGES							
282-55110-5900	CONTRIBUTION TO LIBRARY FOUNDATION	$ -	$ -	$ -	$ -	$ -	$ -	
282-55110-5970	TRANSFER TO OTHER FUNDS	$ 4,000	$ -	$ -	$ -	$ -	$ -	
282-55110-7001	ADMIN FOUNDATION	$ -	$ -	$ -	$ -	$ -	$ -	
282-55110-7002	BLDG & GROUNDS FOUNDATION	$ -	$ -	$ -	$ -	$ -	$ -	
282-55110-7003	ADULT FOUNDATION	$ 15	$ -	$ -	$ -	$ -	$ -	
282-55110-7004	ADULT GIFT	$ 6,100	$ 1,500	$ 2,719	$ 1,695	$ 5,000	$ 3,500	233.33%
282-55110-7005	MEYER FOUNDATION	$ 1,094	$ 700	$ 1,121	$ 927	$ 500	$ (200)	-28.57%
282-55110-7006	ADULT GRANT	$ -	$ -	$ -	$ -	$ -	$ -	
282-55110-7007	YOUTH FOUNDATION	$ -	$ -	$ -	$ -	$ -	$ -	
282-55110-7008	YOUTH GIFT	$ 15,466	$ 3,000	$ 2,763	$ 3,000	$ 5,000	$ 2,000	66.67%
282-55110-7009	YOUTH GRANT	$ -	$ -	$ -	$ -	$ -	$ -	
Total FIXED CHARGES:		**$ 26,674**	**$ 5,200**	**$ 6,603**	**$ 5,622**	**$ 10,500**	$ 5,300	101.92%
	CHILDREN SERVICES							
282-55111-3230	PERIODICALS	$ -	$ -	$ -	$ -	$ -	$ -	
282-55112-3260	CHILD PROGRAMS	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**		
Total LIBRARY GIFT FUND EXPENDITURES:		**$ 26,674**	**$ 5,200**	**$ 6,603**	**$ 5,622**	**$ 10,500**	$ 5,300	101.92%
REVENUES OVER/(UNDER) EXPENDITURES:		**$ (13,373)**	**$ 10,800**	**$ 12,821**	**$ 1,378**	**$ 3,000**	$ (7,800)	-72.22%
282-34100	BEGINNING FUND BALANCE	$ 95,513	$ 82,140	$ 82,140	$ 82,140	$ 83,518		
	ENDING FUND BALANCE	$ 82,140	$ 92,940	$ 94,961	$ 83,518	$ 86,518		

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/24 Prior year Actual	12/31/25 Cur Year Budget	09/30/25 Year-to-date Actual	Proj YE	2026 Budget	Change from Prev Budget	Percent Change
	DEBT SERVICE							
	REVENUES							
300-41110	GENERAL PROPERTY TAX	$ 2,589,571	$ 2,551,538	$ 2,551,538	$ 2,551,538	$ 2,636,603	$ 85,065	3.33%
300-48100	INTEREST ON INVESTMENTS	$ 245,686	$ 153,500	$ 187,204	$ 204,000	$ 100,000	$ (53,500)	-34.85%
300-49110	PROCEEDS FROM DEBT	$ 1,454	$ -	$ 2,503	$ 2,503	$ -	$ -	
300-49240	CAPITALIZED INTEREST	$ -	$ -	$ -	$ -	$ -	$ -	
300-49417	TRANSFER FROM OTHER FUNDS	$ 259,325	$ 202,213	$ 202,213	$ 235,963	$ 278,142	$ 75,929	37.55%
	TOTAL	**$ 3,096,037**	**$ 2,907,251**	**$ 2,943,458**	**$ 2,994,004**	**$ 3,014,745**	$ 107,494	3.70%
	EXPENDITURES							
300-58100-2940	PAYMENT BOND ESCROW AGENT	$ 325	$ -	$ 325	$ 325	$ -	$ -	
300-58100-2950	DEBT ISSUANCE COSTS	$ 104,597	$ -	$ 61,007	$ 61,007	$ -	$ -	
300-58100-2960	DEBT PREMIUM	$ (210,897)	$ -	$ (134,426)	$ (134,426)	$ -	$ -	
300-58100-2970	DEBT UNDERWRITER DISCOUNT	$ -	$ -	$ -	$ -	$ -	$ -	
300-58100-5970	TRANSFER TO OTHER FUNDS	$ 47,975	$ 50,534	$ 25,275	$ 50,534	$ 26,845	$ (23,689)	-46.88%
300-58100-6200	PRINCIPAL PAYMENTS	$ 2,244,270	$ 2,246,747	$ 2,245,988	$ 2,266,747	$ 2,298,898	$ 52,151	2.32%
300-58100-6210	INTEREST PAYMENTS	$ 489,951	$ 570,075	$ 566,901	$ 580,854	$ 609,708	$ 39,633	6.95%
300-58100-6220	PENSION LIABILITY PAYMENTS	$ -	$ -	$ -	$ -	$ -	$ -	
300-58100-6230	CAPITAL LEASE PAYMENTS	$ 152,839	$ 164,220	$ 115,374	$ 174,282	$ 212,750	$ 48,530	29.55%
300-58100-6240	INTEREST EXP ON CAPITAL LEASES	$ 23,292	$ 32,273	$ 12,294	$ 19,390	$ 29,250	$ (3,023)	-9.37%
300-58100-6900	OTHER SERVICES	$ 4,275	$ 4,000	$ 4,750	$ 2,375	$ 4,000	$ -	0.00%
	TOTAL	**$ 2,856,626**	**$ 3,067,849**	**$ 2,897,489**	**$ 3,021,089**	**$ 3,181,451**	$ 113,602	3.70%
Net Total DEBT SERVICE FUND:		**$ 239,410**	**$ (160,598)**	**$ 45,970**	**$ (27,084)**	**$ (166,706)**	$ (6,108)	3.80%
300-34100	BEGINNING FUND BALANCE	$ 122,059	$ 361,470	$ 361,470	$ 361,470	$ 334,385		
	ENDING FUND BALANCE	$ 361,470	$ 200,872	$ 407,439	$ 334,385	$ 167,680		

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/24 Prior year Actual	12/31/25 Cur Year Budget	09/30/25 Year-to-date Actual	Proj YE	2026 Budget	Change from Prev Budget	Percent Change
	ST LUKES TIF #6 FUND							
	REVENUES							
235-41110	GENERAL PROPERTY TAX	$ 24,740	$ 16,720	$ 16,811	$ 16,811	$ 46,475	$ 29,755	177.96%
235-43412	EXEMPT COMPUTER STATE AID	$ 5	$ 5	$ 5	$ 5	$ 5	$ -	0.00%
235-43413	PERSONAL PROPERTY AID	$ -	$ -	$ 82	$ 82	$ 80	$ 80	
235-48900	OTHER REVENUES	$ -	$ -	$ -	$ -	$ -	$ -	
235-49210	TRANSFER FROM GEN FUND	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL REVENUES	**$ 24,745**	**$ 16,725**	**$ 16,898**	**$ 16,898**	**$ 46,560**	$ 29,835	178.39%
	EXPENDITURES							
235-56700-2900	OTHER SERVICES	$ 3,563	$ 150	$ 150	$ 150	$ 1,250	$ 1,100	733.33%
235-56700-6220	INTEREST EXPENSE ON ADVANCES	$ 5,055	$ 3,336	$ 3,336	$ 3,336	$ 3,829	$ 493	14.77%
235-56700-8130	CO - CONSTRUCTION	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL EXPENDITURES	**$ 8,617**	**$ 3,486**	**$ 3,486**	**$ 3,486**	**$ 5,079**	$ 1,593	45.69%
	NET INCOME (LOSS)	**16,128**	**13,239**	**13,412**	**13,412**	**41,481**	28,242	213.33%
235-34100	**Fund Balance, January 1**	**$ (159,753)**	**$ (143,625)**	**$ (143,625)**	**$ (143,625)**	**$ (130,213)**		
	Fund Balance, December 31	**$ (143,625)**	**$ (130,386)**	**$ (130,213)**	**$ (130,213)**	**$ (88,732)**		

Tax Incremental District No. 6, St. Luke's School Redevelopment

Type:	Redevelopment
Creation Date:	July 17, 2000
New Expenditures Allowed Through:	July 17, 2022
Mandatory Termination Date:	July 17, 2027 (may be extended one year to fund affordable housing activities)
Last Year Revenues are Available To Pay for TIF Obligations:	2028
TID Base Valuation, January 1, 1992:	$ 0 (tax exempt)
TID Valuation, January 1, 2025:	$ 2,933,200 equalized
Valuation Increment, January 1, 2025:	$ 2,933,200 equalized

Valuation Increment, January 1, 2025: $ [illegible] equalized

Tax Incremental District No. 6 was created in 2000 to provide funding assistance for redevelopment of the historic St. Lukes School building as Marquette Manor Senior Housing (now St. Luke's Apartments). The building contains 32 apartment units.

This TID funded a grant in the amount of $165,000 to the developer, MetroPlains of St. Paul, MN, to assist with this $3.2 million redevelopment project. Other assistance included a $300,000 loan from the City's CDBG Housing Fund.

Marquette Manor struggled with high vacancy rates since opening its doors. The development went through foreclosure in 2010, with first mortgage holder US Bank purchasing the property at foreclosure sale. A company affiliated with US Bank took title to the property. While the foreclosure "wiped out" the $300,000 City Housing Loan and a $200,000 State of WI loan, the remaining amount owed to the City on its initial $165,000 advance was fully repaid by the end of 2011, from property taxes captured by the TID.

An Oshkosh-based developer successfully bid on the apartment building at an auction sale held in late March 2013 and closed on the purchase of the property in April of that year. The property has since been upgraded with a larger parking lot and other improvements. Re-named "St. Lukes Place," the development is no longer subject to the age and income restrictions that applied to the original development. The 32 market rate units are generally fully occupied.

The City successfully pursued an amendment to the project plan for this TID in 2012, to allow it to pay planning, engineering, legal and administrative expenses associated with pursuing redevelopment of "vacant former industrial properties" located within one half mile of its boundaries: the Hamilton and former Eggers Industries properties, located between this redevelopment TID and the East Twin River.
The expenditure period for this TID ended in 2023 (22 years after creation). Under current law, the life of this TIF District can be through budget year 2028 (27 years).

Due to the significant deficit fund balance in this fund, no new outlays have been made in recent years. Staff projects that revenue available over the balance of the life of this TID WILL NOT BE sufficient to come close to eliminating its deficit balance, estimated at $88,732 at the end of 2025.

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/24 Prior year Actual	12/31/25 Cur Year Budget	09/30/25 Year-to-date Actual	Proj YE	2026 Budget	Change from Prev Budget	Percent Change
	OLD HOSPITAL TIF #7 FUND							
	REVENUES							
236-41110	GENERAL PROPERTY TAX	$ 93,831	$ 62,385	$ 62,721	$ 62,721	$ 67,935	$ 5,550	8.90%
236-43412	EXEMPT COMPUTER STATE AID	$ 766	$ 766	$ 766	$ 766	$ 766	$ -	0.00%
236-43413	PERSONAL PROPERTY AID	$ 56	$ 56	$ 1,286	$ 1,286	$ 1,286	$ 1,230	2196.43%
236-48100	INTEREST INCOME	$ 19,110	$ 13,500	$ 13,483	$ 13,483	$ 7,687	$ (5,813)	-43.06%
236-49210	TRANSFER FROM GEN FUND	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL REVENUES	**$ 113,763**	**$ 76,707**	**$ 78,255**	**$ 78,256**	**$ 77,674**	$ 967	1.26%
	EXPENDITURES							
236-56700-2900	OTHER SERVICES	$ 150	$ 150	$ 1,557	$ 1,557	$ 1,250	$ 1,100	733.33%
236-56700-5950	TRANSFER TO UTILITIES DEBT SERVICE	$ 64,505	$ 72,200	$ 72,647	$ 72,647	$ 72,112	$ (88)	-0.12%
236-56700-5970	TRANSFER TO DEBT SERVICE FOR STREETS	$ 32,085	$ 32,300	$ 32,269	$ 32,269	$ 31,844	$ (456)	-1.41%
236-56700-6220	INTEREST EXPENSE ON ADVANCES	$ -	$ -	$ -	$ -	$ -	$ -	
236-56700-7520	ACQUISITION/RELOCATION	$ -	$ -	$ -	$ -	$ -	$ -	
236-56700-8130	CO - CONSTRUCTION	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL EXPENDITURES	**$ 96,740**	**$ 104,650**	**$ 106,473**	**$ 106,473**	**$ 105,206**	$ 556	0.53%
	NET INCOME (LOSS)	**$ 17,023**	**$ (27,943)**	**$ (28,217)**	**$ (28,217)**	**$ (27,532)**	$ 411	-1.47%
236-34100	**Fund Balance, January 1**	**$ 1,010,418**	**$ 1,027,442**	**$ 1,027,442**	**$ 1,027,442**	**$ 999,225**		
	Fund Balance, December 31	**$ 1,027,442**	**$ 999,499**	**$ 999,224**	**$ 999,225**	**$ 971,693**		

Tax Incremental District No. 7, Old Hospital Redevelopment

Type: Redevelopment

Creation Date: August 20, 2001

New Expenditures Allowed Through: August 20, 2023

Mandatory Termination Date: August 20, 2028 (may be extended one year to fund affordable housing activities)

Last Year Revenues are Available To Pay for TIF Obligations: 2029

TID Base Valuation, January 1, 2001: $ 0 (tax exempt)

TID Valuation, January 1, 2025: $ 4,287,600 equalized

Valuation Increment, January 1, 2025: $ 4,287,600 equalized

Activities Financed:

TID 7 was created in 2001 to assist in redevelopment of the former Two Rivers Community Hospital complex into a senior assisted living development (Northland Lodge). The developer, Rice Management, also purchased, expanded and continued to operate the attached nursing home (former Hamilton Home, now Atrium Post-Acute Care). The original Project Plan also provided for funding reconstruction of 25th Street from Lincoln Avenue to Garfield Street, improvements to the City-owned radio tower located at the former municipal hospital, and minor improvements to adjacent Picnic Hill Park.

Costs incurred, based on the original Project Plan, included:
--$500,000 Developer Grant, paid on a pay-as-you-go basis to Rice Management, plus 6.5 percent annual interest
--Reconstruction, in 2011, of 25th Street, at a cost of $392,000
--Improvements to emergency communications tower and related radio equipment
--Administrative, legal and engineering costs associated with activities of this TID
The TID 7 Project Plan was amended in early 2012 to include funding for infrastructure improvements located within one-half mile of the district's boundaries. That amendment allowed up to $2,466,575 for reconstruction of Lincoln Avenue/STH 42 (local share of WisDOT project), replacement of all City utilities in the project area, and improvements to Garfield Street (improved for use as a bypass route during Lincoln Avenue reconstruction).

Garfield Street work was completed in 2016 and Lincoln Avenue was rebuilt in 2017. TID 7 is paying off the long-term debt (Clean Water Fund and Safe Drinking Water Fund loans) that funded the water and sanitary sewer infrastructure on Lincoln Avenue. It is anticipated that any available fund balance will be transfered to the Water and Sewer funds in the final year of this TID, and held in each of those funds as a reserved fund balance to apply to remaining debt service on the borrowings relate to Lincoln Ave utilities.

TID 7 has provided loans to other funds in recent years, which are scheduled to be repaid, with three percent interest, before this TID is retired. In its final year of existence, plans call for the balance owed for debt service on the Lincoln Avenue utility infrastructure to be transferred to the Water and Sewer Utility Funds.

Outstanding obligations:
--Debt Service on G.O. borrowing for street
--Debt Service on SDWLP Loan for Lincoln Ave water
--Debt Service on CWF loan for Lincoln Ave sewer

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/24 Prior year Actual	12/31/25 Cur Year Budget	09/30/25 Year-to-date Actual	Proj YE	2026 Budget	Change from Prev Budget	Percent Change
	WASHINGTON HIGHLANDS TIF #8 FUND							
	REVENUES							
237-41110	GENERAL PROPERTY TAX	$ 243,146	$ 236,930	$ 238,202	$ 238,202	$ 220,185	$ (16,745)	-7.07%
237-43413	PERSONAL PROPERTY AID	$ -	$ -	$ 393	$ 393	$ 393	$ 393	
237-43580	GRANT PROCEEDS	$ -	$ -	$ -	$ -	$ -	$ -	
237-43620	OTHER STATE AID	$ -	$ -	$ -	$ -	$ -	$ -	
237-48100	INTEREST INCOME	$ -	$ -	$ -	$ -	$ -	$ -	
237-48500	DONATIONS	$ -	$ -	$ -	$ -	$ -	$ -	
237-48510	DEVELOPER CONTRIBUTION	$ -	$ -	$ -	$ -	$ -	$ -	
237-49110	PROCEEDS FROM DEBT	$ -	$ -	$ -	$ -	$ -	$ -	
237-49210	TRANSFER FROM GEN FUND	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL REVENUES	**$ 243,146**	**$ 236,930**	**$ 238,595**	**$ 238,595**	**$ 220,578**	$ (16,352)	-6.90%
	EXPENDITURES							
237-56700-2900	OTHER SERVICES	$ 3,563	$ 150	$ 150	$ 150	$ 1,250	$ 1,100	733.33%
237-56700-2950	DEBT ISSUANCE COSTS	$ -	$ -	$ -	$ -	$ -	$ -	
237-56700-3900	OTHER SUPPLIES	$ 30,000	$ -	$ -	$ -	$ -	$ -	
237-56700-5950	TRANSFER TO CAP PROJ FNDS	$ 76,848	$ 90,000	$ 88,433	$ 88,433	$ 87,914	$ (2,086)	-2.32%
237-56700-5970	TRANSFER TO OTHER FUNDS	$ 47,791	$ -	$ -	$ -	$ -	$ -	
237-56700-7520	ACQUISITION/RELOCATION	$ -	$ -	$ -	$ -	$ -	$ -	
237-56700-7530	NEW GRANTS - Façade Grants	$ 10,169	$ -	$ 15,090	$ 15,090	$ -	$ -	
237-56700-8130	CO - CONSTRUCTION	$ 80,000	$ 80,000	$ 94,882	$ 94,882	$ -	$ (80,000)	-100.00%
	TOTAL EXPENDITURES	**$ 248,370**	**$ 170,150**	**$ 198,554**	**$ 198,555**	**$ 89,164**	$ (80,986)	-47.60%
	NET INCOME (LOSS)	**$ (5,224)**	**$ 66,780**	**$ 40,041**	**$ 40,040**	**$ 131,414**	$ 64,634	96.79%
237-34100	**Fund Balance, January 1**	**$ (11,159)**	**$ (16,383)**	**$ (16,383)**	**$ (16,383)**	**$ 23,657**		
	Fund Balance, December 31	**$ (16,383)**	**$ 50,397**	**$ 23,658**	**$ 23,657**	**$ 155,071**		

Tax Incremental District No.8, Washington Highlands

Type:	Blight Elimination
Creation Date:	August 5, 2002
New Expenditures Allowed Through:	August 20, 2024
Mandatory Termination Date:	August 20, 2029 (may be extended one year to fund affordable housing activities)
Last Year Revenues are Available To Pay for TIF Obligations:	2030

TID Base Valuation, January 1, 2002: $ 0 (tax exempt)
TID Valuation, January 1, 2025: $ 13,896,700 equalized
Valuation Increment, January 1, 2025: $ 13,896,700 equalized

TID 8 was created in 2002 to assist in redevelopment of the former Washington High School site. This TID provided funding to:
--Reimburse certain TID-eligible expenses incurred by the developer, Abbey Ridge, LLC: $975,000
--Undertake park improvements at the new Washington Park, created from the former WHS football bowl and the lower level of the former WHS site: $300,000, matched with $300,000 in grants
--Assist the School District with relocation if its administrative offices to the new high school site on Lincoln Avenue: $210,000
--Reimburse City administrative and legal costs associated with establishment of TID 8 ($45,375)

$1.53 million to fund the above activities was financed through general obligation bonding by the City. Interim financing of these activities was accomplished with the issuance of three-year notes in 2002 (those notes included capitalized interest of the three-year period). Permanent financing was approved by the City Council in 2005, in the form of:
15-year General Obligation Bonds for the public improvements, totaling $560,000 20-year State Trust Fund loan, in the amount of $1,175,000, for the TIF investment that directly benefitted the developer

Both of these borrowings have been re-financed in subsequent years, for interest rate savings. The 15-year debt was retired in 2019 (14-year repayment). Remining Debt Service payments on the 20-year debt are just under $100,000 per year, through 2025.

Developer obligations of Abbey Ridge LLC for meeting certain annual TIF revenue increments and "build out" for the project have been met. TID revenue from the development has successfully paid off most of the City debt issued in conjunction with the high school site redevelopment and has allowed the City to fund additional activities that were addressed in two amendments to the Project Plan.

The Project Plan for TID 8 was amended once in late 2019 and again in early 2020, to allow additional expenditures for the following activities:

--Developer Grant to Riverside Foods	$ 400,000
--Additional Public Infrastructure w/in 0.5 mile of TID Boundaries	$ 1,315,000
--Possible Remediation/Demo Activity, 2023 Washington St.	$ 50,000 (never expended)
--Admin and Legal Costs Related to Amendments 1 and 2	$ 35,000
--Additional Cash Grants to Businesses w/in 0.5 mile of TID Boundaries	As feasible
--Additional public infrastructure work w/in 0.5 mile of TID Boundaries	As feasible

Per a TIF Development Agreement with Riverside Foods signed in 2020, this TID is making payments of $80,000 annually to the company in the years 2021 to 2025.

In 2021, the City committed TID 8 funds for debt service on borrowing for sanitary sewer infrastructure replacement on sections of 24th, 25th and Madison Streets. This additional debt service payment is reflected in the 2022 transfer to Debt Service.

The 2023 budget paid for reconstruction of the Washington Park tennis courts from this TID; the 2024 budget included $30,000 for new park furnishings from this TID. This TID reached the end of its expenditure period in August 2024; no new outlays can be made, other than to pay for existing obligations from now through 2030.

Outstanding Obligations:
--Debt service on 2021 CWF borrowing for neighborhod santiary sewer work

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/24 Prior year Actual	12/31/25 Cur Year Budget	09/30/25 Year-to-date Actual	Proj YE	2026 Budget	Change from Prev Budget	Percent Change
	EGGERS INDUSTRIAL TIF #9 FUND							
	REVENUES							
238-41110	GENERAL PROPERTY TAX	$ 178,594	$ 173,570	$ 174,502	$ 174,502	$ 166,610	$ (6,960)	-4.01%
238-43412	EXEMPT COMPUTER STATE AID	$ 3,681	$ 3,681	$ 3,681	$ 3,681	$ 3,681	$ -	0.00%
238-43413	PERSONAL PROPERTY AID	$ -	$ -	$ 4,468	$ 4,468	$ 4,468	$ 4,468	
238-48510	DEVELOPER CONTRIBUTION	$ -	$ -	$ -	$ -	$ -	$ -	
238-48900	OTHER REVENUES	$ -	$ -	$ -	$ -	$ -	$ -	
238-49110	PROCEEDS FROM DEBT	$ -	$ -	$ -	$ -	$ -	$ -	
238-49210	TRANSFER FROM GEN FUND	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL REVENUES	**$ 182,275**	**$ 177,251**	**$ 182,651**	**$ 182,651**	**$ 174,759**	$ (2,492)	-1.41%
	EXPENDITURES							
238-56700-2900	OTHER SERVICES	$ 169,870	$ 173,000	$ 244,117	$ 244,117	$ 167,100	$ (5,900)	-3.41%
238-56700-2950	DEBT ISSUANCE COSTS	$ -	$ -	$ -	$ -	$ -	$ -	
238-56700-3900	OTHER SUPPLIES	$ -	$ -	$ -	$ -	$ -	$ -	
238-56700-5950	REPAYMENT TO EGGERS	$ -	$ -	$ -	$ -	$ -	$ -	
238-56700-6220	INTEREST EXPENSE ON ADVANCES	$ -	$ -	$ -	$ -	$ -	$ -	
238-56700-7520	ACQUISITION/RELOCATION	$ -	$ -	$ -	$ -	$ -	$ -	
238-56700-8130	CO - CONSTRUCTION	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL EXPENDITURES	**$ 169,870**	**$ 173,000**	**$ 244,117**	**$ 244,117**	**$ 167,100**	$ (5,900)	-3.41%
	NET INCOME (LOSS)	**$ 12,405**	**$ 4,251**	**$ (61,466)**	**$ (61,466)**	**$ 7,659**	$ 3,408	80.17%
238-34100	**Fund Balance, January 1**	**$ 166,968**	**$ 179,373**	**$ 179,373**	**$ 179,373**	**$ 117,907**		
	Fund Balance, December 31	**$ 179,373**	**$ 183,624**	**$ 117,908**	**$ 117,907**	**$ 125,566**		

<u>Tax Incremental District No.9, Eggers Industrial Development</u>

Type:	**Industrial Development**
Creation Date:	July 28, 2003
New Expenditures Allowed Through:	July 28, 2021
Mandatory Termination Date:	July 28, 2026 (may be extended one year to fund affordable housing activities)
Last Year Revenues are Available To Pay for TIF Obligations:	2027

TID Base Valuation, January 1, 2003: $ 10,800 equalized
TID Valuation, January 1, 2025: $ 10,526,300 equalized
Valuation Increment, January 1, 2025: $ 10,515,500 equalized

Tax Incremental District No. 9 is an industrial development TID, established in 2003 to assist in the development of the new Eggers Industries headquarters and manufacturing facility on a 75-acre site on STH 42 (Lincoln Avenue) at Eggers Drive. Total cost for this development was approximately $23 million. The project was also assisted by a $750,000 CDBG grant from the State of Wisconsin, which helped fund public infrastructure to serve the development.

This developer-financed TID is reimbursing Eggers (now the Eggers Division of VT Industries) for up to $2.88 million in TID-eligible costs incurred in the development of its new facility, plus interest. Those TID-eligible activities included site acquisition, site preparation, and relocation of equipment from the old Eggers facility to the new plant.

The City is obligated to pay Eggers only to the extent that funds are available in this TID over its 23-year life. The City is not obligated to make "shortfall" payments from other TID's or from any other municipal sources once this TID comes to the end of its life, in 2027. It is not anticipated that the monetary obligation will be fully paid from TID revenues by 2027.

Outstanding Obligations:
--2026 and 2027 annual payments to Eggers

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/24 Prior year Actual	12/31/25 Cur Year Budget	09/30/25 Year-to-date Actual	Proj YE	2026 Budget	Change from Prev Budget	Percent Change
	PARAGON/HAMILTON WAREHOUSES TIF #10 FUND							
	REVENUES							
239-41110	GENERAL PROPERTY TAX	$ 17,220	$ 106,340	$ 106,914	$ 106,914	$ 79,515	$ (26,825)	-25.23%
239-43412	EXEMPT COMPUTER STATE AID	$ 25	$ 25	$ 25	$ 25	$ 25	$ -	0.00%
239-43413	PERSONAL PROPERTY AID	$ 75	$ 75	$ 1,738	$ 1,738	$ 1,738	$ 1,663	
239-48510	DEVELOPER CONTRIBUTION	$ 27,500	$ 27,500	$ 27,500	$ 27,500	$ 27,500	$ -	0.00%
239-48900	OTHER REVENUES	$ -	$ -	$ -	$ -	$ -	$ -	
239-49110	PROCEEDS FROM DEBT	$ -	$ -	$ -	$ -	$ -	$ -	
239-49210	TRANSFER FROM GEN FUND	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL REVENUES	**$ 44,820**	**$ 133,940**	**$ 136,177**	**$ 136,177**	**$ 108,778**	$ (25,162)	-18.79%
	EXPENDITURES							
239-56700-2900	OTHER SERVICES	$ 7,162	$ 150	$ 4,025	$ 4,025	$ 5,100	$ 4,950	3300.00%
239-56700-2950	DEBT ISSUANCE COSTS	$ -	$ -	$ -	$ -	$ -	$ -	
239-56700-3900	OTHER SUPPLIES	$ -	$ -	$ -	$ -	$ -	$ -	
239-56700-5950	Annual Grant Payment--Edgewater Terrace	$ 61,381	$ 20,000	$ 20,000	$ 20,000	$ 20,000	$ -	0.00%
239-56700-5970	TRANSFER TO DEBT SERVICE	$ 21,650	$ 21,650	$ 21,050	$ 21,050	$ 25,375	$ 3,725	17.21%
239-56700-6220	INTEREST EXPENSE ON ADVANCES	$ 6,535	$ -	$ -	$ -	$ -	$ -	
239-56700-7520	ACQUISITION/RELOCATION	$ -	$ -	$ -	$ -	$ -	$ -	
239-56700-8130	CO - CONSTRUCTION	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL EXPENDITURES	**$ 96,728**	**$ 41,800**	**$ 45,075**	**$ 45,075**	**$ 50,475**	$ 8,675	20.75%
	NET INCOME (LOSS)	**$ (51,908)**	**$ 92,140**	**$ 91,102**	**$ 91,102**	**$ 58,303**	$ (33,837)	-36.72%
239-34100	**Fund Balance, January 1**	**$ (176,069)**	**$ (227,977)**	**$ (227,977)**	**$ (227,977)**	**$ (136,875)**		
	Fund Balance, December 31	**$ (227,977)**	**$ (135,837)**	**$ (136,876)**	**$ (136,875)**	**$ (78,572)**		

Tax Incremental District No.10, Paragon/Hamilton Warehouse Redevelopment

Type:	Redevelopment
Creation Date:	August 25, 2014
New Expenditures Allowed Through:	August 25, 2036
Mandatory Termination Date:	August 25, 2041 (may be extended one year to fund affordable housing activities)
Last Year Revenues are Available To Pay for TIF Obligations:	2042

TID Base Valuation, January 1, 2014: $ 2,044,500
TID Valuation, January 1, 2025: $ 7,063,200 equalized
Valuation Increment, January 1, 2025: $ 5,018,700 equalized

TID No 10 is a redevelopment tax incremental district that was created in 2014 to assist in the redevelopment of the former Paragon Electric Company (purchased in June 2014 by Paragon Partners, LLC for a bottling facility) and the former Hamilton Industries warehouse property on Roosevelt Avenue, which was redeveloped by Holy Family Memorial for its Lakefront Clinic.

The Project Plan and boundaries for this TID were amended in 2015 to include the nearby Edgewater Terrace Apartments. The City entered into a TIF Development Agreement with WI Housing Preservation Corp that provides for $20,000 annual "interest rate subsidy" payments from TID 10 in budget years 2017 through 2031. This grant assisted with a $1.8 million renovation project at the 40 unit low-income family housing project. Edgewater Terrace, which was tax exempt, is back on the tax rolls as a result of this project.

In 2016, the City entered into a development agreement with Holy Family Memorial, to provide TIF assistance for HFM's new Lakefront Campus, on former Hamilton warehouse site. TIF assistance for that project included site planning and environmental, purchase of the right-of-way for a new street (Lakefront Way) to connect Roosevelt Avenue and Memorial Drive, acquisition of an easement from the Canadian National Railroad to allow the street to cross their ROW, and street construction ($200,000 in borrowed funds to be repaid over 10 years from this TID). The development agreement also allowed for a direct grant to HFM to assist with extraordinary site preparation costs, payable upon project completion in 2017. There was also an allowance in the development agreement to cover future special assessments for street work on Roosevelt Avenue; the 2024 budget provided funds to cover such special assessments, up to

While the HFM development was ultimately determined to be tax-exempt, the development agreement between the City and HFM, related to the TIF assistance provided to the HFM project, provides for an annual "payment in lieu of taxes" on the new clinic. That PILOT is in the amount of $27,500 for 10 years (starting in 2018) then drops to a minimum payment of $13,750, annually in 2028, continuing for at least 10 more years thereafter.

The valuation increment for this TID, which was $2,041,800 for 2019 (budget year 2020) dropped to $114,300 for 2020 (budget year 2021) as the result of the City's acquisition of the former Paragon property through foreclosure in October 2019. The 2025 budget reflects the property coming back on the tax rolls, following its sale by the City in 2022.

Oustanding Obligations:
--Transfer to Debt Service, G.O. borrowing for Lakefront Way
--Annual payment to WI Housing Preservation Corp, $20,000 per year through 2031

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/24 Prior year Actual	12/31/25 Cur Year Budget	09/30/25 Year-to-date Actual	Proj YE	2026 Budget	Change from Prev Budget	Percent Change
	ST. PETER SCHOOL/LINCOLN AVE TIF #11 FUND							
	REVENUES							
240-41110	GENERAL PROPERTY TAX	$ 33,953	$ 30,555	$ 30,719	$ 30,719	$ 39,935	$ 9,380	30.70%
240-43412	EXEMPT COMPUTER STATE AID	$ -	$ -	$ -	$ -	$ -	$ -	
240-43413	PERSONAL PROPERTY AID	$ 16,125	$ 16,125	$ 18,024	$ 18,024	$ 18,024	$ 1,899	
240-48510	DEVELOPER CONTRIBUTION	$ -	$ -	$ -	$ -	$ -	$ -	
240-48900	OTHER REVENUES	$ -	$ -	$ -	$ -	$ -	$ -	
240-49110	PROCEEDS FROM DEBT	$ -	$ -	$ -	$ -	$ -	$ -	
240-49210	TRANSFER FROM GEN FUND	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL REVENUES	**$ 50,078**	**$ 46,680**	**$ 48,743**	**$ 48,743**	**$ 57,959**	$ 11,279	24.16%
	EXPENDITURES							
240-56700-2900	OTHER SERVICES	$ 3,563	$ 150	$ 150	$ 150	$ 1,250	$ 1,100	733.33%
240-56700-2950	DEBT ISSUANCE COSTS	$ -	$ -	$ -	$ -	$ -	$ -	
240-56700-3900	OTHER SUPPLIES	$ -	$ -	$ -	$ -	$ -	$ -	
240-56700-5950	DEVELOPER GRANT PAYMENT	$ 26,909	$ -	$ -	$ -	$ -	$ -	
240-56700-6220	INTEREST EXPENSE ON ADVANCES	$ -	$ -	$ -	$ -	$ -	$ -	
240-56700-7520	ACQUISITION/RELOCATION	$ -	$ -	$ -	$ -	$ -	$ -	
240-56700-8130	CO - CONSTRUCTION	$ 18,646	$ 15,000	$ -	$ -	$ 30,000	$ 15,000	100.00%
	TOTAL EXPENDITURES	**$ 49,118**	**$ 15,150**	**$ 150**	**$ 150**	**$ 31,250**	$ 16,100	106.27%
	NET INCOME (LOSS)	**961**	**31,530**	**48,593**	**48,593**	**26,709**	(4,821)	-15.29%
240-34100	**Fund Balance, January 1**	**$ 3,178**	**$ 4,139**	**$ 4,139**	**$ 4,139**	**$ 52,732**		
	Fund Balance, December 31	**$ 4,139**	**$ 35,669**	**$ 52,732**	**$ 52,732**	**$ 79,441**		

<u>Tax Incremental District No. 11, St. Peter the Fisherman/Vinton Redevelopment</u>

Type:	Redevelopment
Creation Date:	September 6, 2016
New Expenditures Allowed Through:	September 6, 2038
Mandatory Termination Date:	September 6, 2043 (may be extended one year to fund affordable housing activities)
Last Year Revenues are Available To Pay for TIF Obligations:	2044
TID Base Valuation, January 1, 2016:	$ 832,800 equalized
TID Valuation, January 1, 2025:	$ 3,353,500 equalized
Valuation Increment, January 1, 2025:	$ 2,520,700 equalized

TID 11 is a redevelopment TID that was created in September 2016 to assist with Vinton Construction's redevelopment of the former St. Peter the Fisherman School for corporate offices.

The TID 11 Project Plan also includes potential redevelopment properties along the west side of Lincoln Avenue, and provides for possible developer grants or public infrastructure investment, if financially feasible.

The City's maximum obligation to Vinton under the related Development Agreement was $200,000 (20 percent of documented project expenses, up to $200,000), plus five percent annual interest on the outstanding balance, to be repaid from TIF revenues, but only to the extent they are available, though 2039. Payments per that agreement started in 2019, and the City made the final required payment to Vinton in 2024. The City currenlty has no outstanding payment obligations associated with TID 11.

Other possible investments by TID 11, addressed in the TID 11 Project Plan, include:
--Reconstrcution of 35th Place and Jackson Street infrastructure
--Construct 35th Street from Licoln Avenue to jackson Street
--Improvements at Vietnam Veterans Park
--Developer grants to assist development activity on Lincoln Avenue properties located in this TID

Outstanding Obligations:
--None

The 2026 budget includes $30,000 for improvements at Vietnam Veterans Park.

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/24 Prior year Actual	12/31/25 Cur Year Budget	09/30/25 Year-to-date Actual	Proj YE	2026 Budget	Change from Prev Budget	Percent Change
	SUETTINGER/HOTEL DEVELOPMENT TIF #12 FUND							
	REVENUES							
241-41110	GENERAL PROPERTY TAX	$ 116,035	$ 52,940	$ 53,224	$ 53,224	$ 86,985	$ 34,045	64.31%
241-43412	EXEMPT COMPUTER STATE AID	$ -	$ -	$ -	$ -	$ -	$ -	
241-43413	PERSONAL PROPERTY AID	$ -	$ -	$ 19,153	$ 19,153	$ 19,153	$ 19,153	
241-48510	DEVELOPER CONTRIBUTION	$ -	$ -	$ -	$ -	$ -	$ -	
241-48900	OTHER REVENUES	$ -	$ -	$ -	$ -	$ -	$ -	
241-49110	PROCEEDS FROM DEBT	$ 455,000	$ -	$ (125,000)	$ (125,000)	$ -	$ -	
241-49210	TRANSFER FROM GEN FUND	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL REVENUES	**$ 571,035**	**$ 52,940**	**$ (52,623)**	**$ (52,623)**	**$ 106,138**	$ 53,198	100.49%
	EXPENDITURES							
241-56700-2900	OTHER SERVICES	$ 7,448	$ 150	$ 150	$ 150	$ 1,250	$ 1,100	733.33%
241-56700-2950	DEBT ISSUANCE COSTS	$ -	$ -	$ -	$ -	$ -	$ -	
241-56700-3900	OTHER SUPPLIES	$ -	$ -	$ -	$ -	$ -	$ -	
241-56700-5950	DEVELOPER GRANT PAYMENT	$ 10,256	$ -	$ (10,256)	$ -	$ -	$ -	
241-56700-5970	TRANSFER TO DEBT SERVICE	$ 52,195	$ 100,000	$ 79,199	$ 79,199	$ 81,545	$ (18,455)	-18.46%
241-56700-6220	INTEREST EXPENSE ON ADVANCES	$ -	$ -	$ -	$ -	$ -	$ -	
241-56700-7520	ACQUISITION/RELOCATION	$ -	$ -	$ -	$ -	$ -	$ -	
241-56700-8130	CO - CONSTRUCTION	$ 122,711	$ 185,000	$ -	$ -	$ -	$ (185,000)	-100.00%
	TOTAL EXPENDITURES	**$ 192,611**	**$ 285,150**	**$ 69,093**	**$ 79,349**	**$ 82,795**	$ (202,355)	-70.96%
	NET INCOME (LOSS)	**378,424**	**(232,210)**	**(121,716)**	**(131,972)**	**23,343**	255,553	-110.05%
241-34100	**Fund Balance, January 1**	**$ 55,389**	**$ 433,814**	**$ 433,814**	**$ 433,814**	**$ 301,842**		
	Fund Balance, December 31	**$ 433,814**	**$ 201,604**	**$ 312,098**	**$ 301,842**	**$ 325,185**		

Tax Incremental District No.12, Suettinger/Cobblestone Hotel Blight Elimination

Type:	Redevelopment
Creation Date:	September 4, 2018
New Expenditures Allowed Through:	September 4, 2040
Mandatory Termination Date:	September 4, 2045 (may be extended one year to fund Affordable housing activities)
Last Year Revenues are Available To Pay for TIF Obligations:	2046
TID Base Valuation, January 1, 2018:	$ 3,138,200 equalized
TID Valuation, January 1, 2025:	$ 8,628,300 equalized
Valuation Increment, January 1, 2025:	$ 5,490,100 equalized

TID 12 was created in September 2018 to assist in blight elimination and redevelopment in the Suettinger Hardware block and nearby areas.

The City worked with a local investor group—Two Rivers Hotel Group, LLC—to redevelop this block with a new, 55-room Cobblestone hotel. Construction on the hotel began in the Fall of 2019; the hotel opened its doors in early August 2020. This project marks a major milestone in efforts to redevelop the city's downtown waterfront.

The $6.3 million project was assisted with a developer grant funded through TID 12. The City borrowed $750,000 to fund that grant, with a State Trust Fund Loan (20 years at 4 percent annual interest) that will be repaid with TIF revenues generated by the hotel development. The development agreement associated with this grant provides for “shortfall payments” by the developer in the event such TIF revenues fall short of the amount required for that debt service.

TIF grant funds were paid out to the developer in 2019 ($250,000) and 2020 ($500,000).

The City also secured a $250,000 grant from the WI Economic Development Corporation’s Community Development Investment (CDI) grant program, to assist the project. Those funds were advanced by the City to the Developer upon project completion in August 2020, per the terms of the development agreement.

The $250,000 in grant funds was then reimbursed to the City by WEDC in October 2020, following submittal of a project audit report to that agency. (Budget called for the $250,000 to be advanced from and reimbursed to this fund, but advance and reimbursement were handled through Fund 290, the Economic Development Fund.)

Principal payments and interest payments on the $750,000 loan (since refinanced for interest savings) amount to about $60,000 per year, and continue through 2038. Additional debt service in 2025 reflects first-year debt service on a $455,000, ten year borrowing completed in 2024.

The development agreement requires that annual TIF revenues from the hotel property be at least $55,186.30 annually, from budget year 2022 through budget year 2044.

There have been two amendments to the Project Plan for TID 12, in February 2021 and May 2024, to both expand its boundaries and include addtional eligible activities in the Project Plan.
These amendments have allowed the City to enter into two recent pay-as-you go TIF development agreements to assist downtown redevelopment projects, including:
--A grant of up to $200,000 to assist with an expansion project at Sauve's Automotive ($1 million project)
--A grant of up to $130,000 to assist in redevelopment of the former Elks Lodge at 1415 15th Street as Violet Inn, Spa and Lounge ($2 million project)

Outstanding Obligations:
--G.O. Debt Service on $750,000 borrowing for TIF grant to hotel
--G.O. Debt Service for projects, borrowed 2024

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/24 Prior year Actual	12/31/25 Cur Year Budget	09/30/25 Year-to-date Actual	Proj YE	2026 Budget	Change from Prev Budget	Percent Change
	TID #13 FUND - CULVERS/WASHINGTON & 22ND ST DEVELOPMENT							
	REVENUES							
242-41110	GENERAL PROPERTY TAX	$ 45,280	$ 44,045	$ 44,284	$ 44,284	$ 56,025	$ 11,980	27.20%
242-43412	EXEMPT COMPUTER STATE AID	$ -	$ -	$ -	$ -	$ -	$ -	
242-43413	PERSONAL PROPERTY AID	$ -	$ -	$ 2,449	$ 2,449	$ 2,449	$ 2,449	
242-48510	DEVELOPER CONTRIBUTION	$ -	$ -	$ -	$ -	$ -	$ -	
242-48900	OTHER REVENUES	$ -	$ -	$ -	$ -	$ -	$ -	
242-49110	PROCEEDS FROM DEBT	$ -	$ -	$ -	$ -	$ -	$ -	
242-49210	TRANSFER FROM GEN FUND	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL REVENUES	**$ 45,280**	**$ 44,045**	**$ 46,734**	**$ 46,733**	**$ 58,474**	$ 14,429	32.76%
	EXPENDITURES							
242-56700-2900	OTHER SERVICES	$ 1,145	$ 150	$ 1,557	$ 2,500	$ 1,250	$ 1,100	733.33%
242-56700-2950	DEBT ISSUANCE COSTS	$ -	$ -	$ -	$ -	$ -	$ -	
242-56700-3900	OTHER SUPPLIES	$ -	$ -	$ -	$ -	$ -	$ -	
242-56700-5950	DEVELOPER GRANT PAYMENT	$ -	$ -	$ -	$ -	$ -	$ -	
242-56700-5970	TRANSFER TO DEBT SERVICE	$ -	$ -	$ -	$ -	$ -	$ -	
242-56700-6220	INTEREST EXPENSE ON ADVANCES	$ -	$ -	$ -	$ -	$ -	$ -	
242-56700-7520	ACQUISITION/RELOCATION	$ -	$ -	$ -	$ -	$ -	$ -	
242-56700-7530	GRANT EXPENSE	$ 373	$ 60,000	$ 24,000	$ 24,000	$ 30,000	$ (30,000)	-50.00%
242-56700-8130	CO - CONSTRUCTION	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL EXPENDITURES	**$ 1,519**	**$ 60,150**	**$ 25,557**	**$ 26,500**	**$ 31,250**	$ (28,900)	-48.05%
	NET INCOME (LOSS)	**43,762**	**(16,105)**	**21,177**	**20,233**	**27,224**	43,329	-269.04%
242-34100	**Fund Balance, January 1**	**$ 9,088**	**$ 52,849**	**$ 52,849**	**$ 52,849**	**$ 73,082**		
	Fund Balance, December 31	**$ 52,849**	**$ 36,744**	**$ 74,026**	**$ 73,082**	**$ 100,306**		

Tax Incremental District No.13, Culver's/North Side Downtown Redevelopment

Type:	Redevelopment
Creation Date:	February 3, 2020
New Expenditures Allowed Through:	February 3, 2035
Mandatory Termination Date:	February 3, 2040 (may be extended one year to fund affordable housing activities)

Last Year Revenues are Available To Pay for TIF Obligations: 2041

TID Base Valuation, January 1, 2020: $ 5,501,200 equalized
TID Valuation, January 1, 2025: $ 9,037,300 equalized
Valuation Increment, January 1, 2025: $ 3,536,100 equalized

TID 13 was created in February 2020, intended to assist with a new Culver's restaurant proposed as a redevelopment project at the southwest corner of Washington and 22nd Streets. The City and a developer finalized a TIF development agreement that provided for a TIF developer grant with two components:

A $250,000 "up front" grant, from funds borrowed by the City (to be repaid through the TID)
A $250,000 "pay as you go" grant, to be paid to the developer, with interest, in installments from the TID 13 revenue stream (to the extent such revenues were available, after payment of the City's debt service obligations on the "up front" grant.

Unfortunately, the developer in July 2020 notified the city and the owners of the properties that he had under contract that the project would not be proceeding, citing the negative economic impacts of the COVID-19 pandemic.

The TID 13 Project Plan also allows for the expenditure of TIF funds for developer cash grants to assist other redevelopment projects within the TID, for public infrastructure work within the district, and for legal/administrative costs.

This TID remains available as a tool to incentivize redevelopment activity at the north end of the downtown Washington Street corridor. The 2024 Budget provided for facade grant funding of up to $50,000 to assist businesses in and within a 0.5 mile radius of this TID; funding was committed for two such grants, to The Hook Lanes and Games ($25,000 plus $5,000 from TR Main Street) and Richard and JoAnne Kouba for their commercial building at 1606 Washington Street. Funding for both of these grants is being carried over to 2025, as the projects are yet to be completed. In addition, $30,000 in new facade grant funding is proposed for 2025. $374 outlay in 2024 was for a sign grant to Lakeshore Rock and Gem. $30,000 in new facade grant funding is propsed for 2026.

Outstanding Obligations:
--None

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/24 Prior year Actual	12/31/25 Cur Year Budget	09/30/25 Year-to-date Actual	Proj YE	2026 Budget	Change from Prev Budget	Percent Change
	TID #14 FUND - WOODLAND INDUSTRIAL PARK							
	REVENUES							
243-41110	GENERAL PROPERTY TAX	$ 31,309	$ 29,350	$ 29,510	$ 29,510	$ 68,845	$ 39,495	134.57%
243-43412	EXEMPT COMPUTER STATE AID	$ -	$ -	$ -	$ -	$ -	$ -	
243-43413	PERSONAL PROPERTY AID	$ -	$ -	$ 6,626	$ 6,626	$ 6,626	$ 6,626	
243-48510	DEVELOPER CONTRIBUTION	$ -	$ -	$ -	$ -	$ -	$ -	
243-49110	PROCEEDS FROM DEBT	$ 200,000	$ -	$ -	$ -	$ -	$ -	
243-49210	TRANSFER FROM GEN FUND	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL REVENUES	**$ 231,309**	**$ 29,350**	**$ 36,136**	**$ 36,136**	**$ 75,471**	$ 46,121	157.14%
	EXPENDITURES							
243-56700-2900	OTHER SERVICES	$ 150	$ 150	$ 150	$ 150	$ 1,250	$ 1,100	733.33%
243-56700-2950	DEBT ISSUANCE COSTS	$ -	$ -	$ -	$ -	$ -	$ -	
243-56700-3900	OTHER SUPPLIES	$ -	$ -	$ -	$ -	$ -	$ -	
243-56700-5950	DEVELOPER GRANT PAYMENT	$ -	$ 10,000	$ 17,087	$ 17,087	$ 10,000	$ -	0.00%
243-56700-5970	TRANSFER TO DEBT SERVICE	$ -	$ 23,400	$ 12,764	$ 12,764	$ 18,350	$ (5,050)	-21.58%
243-56700-6220	INTEREST EXPENSE ON ADVANCES	$ -	$ -	$ -		$ -	$ -	
243-56700-7520	ACQUISITION/RELOCATION	$ -	$ -	$ -	$ -	$ -	$ -	
243-56700-8130	CO - CONSTRUCTION	$ 92,624	$ 100,000	$ 65,536	$ 100,000	$ 20,000	$ (80,000)	-80.00%
	TOTAL EXPENDITURES	**$ 92,774**	**$ 133,550**	**$ 95,537**	**$ 130,001**	**$ 49,600**	$ (83,950)	-62.86%
	NET INCOME (LOSS)	**138,535**	**(104,200)**	**(59,401)**	**(93,865)**	**25,871**	130,071	-124.83%
243-34100	**Fund Balance, January 1**	**$ 6,095**	**$ 144,630**	**$ 144,630**	**$ 144,630**	**$ 50,765**		
	Fund Balance, December 31	**$ 144,630**	**$ 40,430**	**$ 85,229**	**$ 50,765**	**$ 76,636**		

<u>Tax Incremental District No.14, Woodland Industiral Park</u>

Type:	Industrial Development
Creation Date:	May 17, 2021
New Expenditures Allowed Through:	May 17, 2036
Mandatory Termination Date:	May 17, 2041
Last Year Revenues are Available To Pay for TIF Obligations:	2042

TID Base Valuation, January 1, 2021: $ 7,355,800 equalized
TID Valuation, January 1, 2025: $ 11,700,900 equalized
Valuation Increment, January 1, 2025: $ 4,345,100 equalized

This TID was created in 2021 to aid in further development of the City's Woodland Industrial Park. The adopted Project Plan provides for both direct grants to assist with business investment at the industrial park, and for investment in expansion of the public street and utility infrastructure.

The City Council in October 2021 approved a $250,000 TID 14 developemtn grant to Sleger Holdings, LLC, to assist in construction of a new, 12,000 SF facility at the industrial park. This assistance was structured as a "pay as you go" grant--that is, payments are made to the developer on an annual installment basis, as revenues from the project are received. There will be no City borrowing associated with this business assistance. Payments under this grant will commenced in 2024 and will continue until the company is paid $250,000, plus 2 percent annual interest (or after 15 years, regardless of the amount that has been paid to the company).

A second such pay-go grant agreement was approved by the City Council in December 2023, providing for payments totaling up to $450,000, with zero interest applicable, to Athens Development for the new facility that it is now constructing for Braun Building's truss operations. The City's obligations for payments under that grant agreement will end after 20 years, or upon payment in full of the $450,000, whichever comes first. Those payments start in 2025 (minimal payment, as the project site was only a vacant lot on January 1, 2024).

A $200,000 borrowing in 2024 has funded extension of street and utility infrastructure further south in the Brown's Dr. right-of-way, to serve the new Braun Truss facility. Additional costs to be incurred in 2025 include a utility extension across an easement on a lot on Brown's Drive that to be sold to Rush Logistics (close by January 2024) for a new 6,000 SF facility, that extension to serve a 5 acre side fronting on Woodland Drive, east of the Rush Logistics site.

$20,000 is proposed in the 2026 for further expansions at the industrial park.

Outstanding Obligations:
--Debt Service on 2024 borrowing
--TID Grant Payments to
AEM
Braun Truss

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/24 Prior year Actual	12/31/25 Cur Year Budget	09/30/25 Year-to-date Actual	Proj YE	2026 Budget	Change from Prev Budget	Percent Change
	TID #15 FUND - FOREST AVENUE REDEVELOPMENT							
	REVENUES							
244-41110	GENERAL PROPERTY TAX	$ 542	$ 5	$ 2	$ 2	$ 920	$ 915	18300.00%
244-43412	EXEMPT COMPUTER STATE AID	$ -	$ -	$ -	$ -	$ -	$ -	
244-43413	PERSONAL PROPERTY AID	$ -	$ -	$ -	$ -	$ -	$ -	
244-48510	DEVELOPER CONTRIBUTION	$ -	$ -	$ -	$ -	$ -	$ -	
244-48900	OTHER REVENUES	$ -	$ -	$ -	$ -	$ -	$ -	
244-49110	PROCEEDS FROM DEBT	$ -	$ 750,000	$ -	$ -	$ 750,000	$ -	0.00%
244-49210	TRANSFER FROM GEN FUND	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL REVENUES	**$ 542**	**$ 750,005**	**$ 2**	**$ 2**	**$ 750,920**	$ 915	0.12%
	EXPENDITURES							
244-56700-2900	OTHER SERVICES	$ 150	$ 150	$ 150	$ 150	$ 1,250	$ 1,100	733.33%
244-56700-2950	DEBT ISSUANCE COSTS	$ -	$ -	$ -	$ -	$ -	$ -	
244-56700-3900	OTHER SUPPLIES	$ -	$ -	$ -	$ -	$ -	$ -	
244-56700-5950	DEVELOPER GRANT PAYMENT	$ -	$ -	$ -	$ -	$ -	$ -	
244-56700-5970	TRANSFER TO DEBT SERVICE	$ -	$ -	$ -	$ -	$ -	$ -	
244-56700-6220	INTEREST EXPENSE ON ADVANCES	$ 216	$ 200	$ -	$ -	$ -	$ (200)	-100.00%
244-56700-7520	ACQUISITION/RELOCATION	$ -	$ -	$ -	$ -	$ -	$ -	
244-56700-8130	CO - CONSTRUCTION	$ -	$ 750,000	$ -	$ -	$ 750,000	$ -	0.00%
	TOTAL EXPENDITURES	**$ 366**	**$ 750,350**	**$ 150**	**$ 150**	**$ 751,250**	$ 900	0.12%
	NET INCOME (LOSS)	**175**	**(345)**	**(148)**	**(148)**	**(330)**	15	-4.35%
244-34100	**Fund Balance, January 1**	**$ (7,612)**	**$ (7,437)**	**$ (7,437)**	**$ (7,437)**	**$ (7,585)**		
	Fund Balance, December 31	**$ (7,437)**	**$ (7,782)**	**$ (7,585)**	**$ (7,585)**	**$ (7,915)**		

<u>Tax Incremental District No.15, Forest Avenue Redevelopment</u>

Type:	Redevelopment
Creation Date:	July 19, 2021
New Expenditures Allowed Through:	July 19, 2043
Mandatory Termination Date:	July 19, 2048
Last Year Revenues are Available To Pay for TIF Obligations:	2049
TID Base Valuation, January 1, 2021:	$ 80,400 equalized
TID Valuation, January 1, 2025:	$ 138,600 equalized
Valuation Increment, January 1, 2025:	$ 58,200 equalized

This TID was created in 2021 to assist in redevelement of the former Hansen the Florist property at 3000 Forest Avenue. After an initial development proposal for the site was dropped, there is a new proposed development that would feature two buildings with a total of 52 market rate apartments. Plans for this development, along with an agreement for a cash grant to developer from TID 15, are currently under consideration. The 2026 Budget as proposed anticipates borrowing $750,000 for a potential TID 15 grant to assist this $8 million project.

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/24 Prior year Actual	12/31/25 Cur Year Budget	09/30/25 Year-to-date Actual	Proj YE	2026 Budget	Change from Prev Budget	Percent Change
	TID #16 FUND - EGGERS EAST REDEVELOPMENT							
	REVENUES							
245-41110	GENERAL PROPERTY TAX	$ 1,555	$ 5	$ 5	$ 5	$ 60	$ 55	1100.00%
245-43412	EXEMPT COMPUTER STATE AID	$ -	$ -	$ -	$ -	$ -		
245-43413	PERSONAL PROPERTY AID	$ -	$ -	$ -	$ -	$ -		
245-48510	DEVELOPER CONTRIBUTION	$ -	$ -	$ -	$ -	$ -		
245-48900	OTHER REVENUES	$ -	$ -	$ -	$ -	$ -		
245-49110	PROCEEDS FROM DEBT	$ -	$ -	$ -	$ -	$ -		
245-49210	TRANSFER FROM GEN FUND	$ -	$ -	$ -	$ -	$ -		
	TOTAL REVENUES	**$ 1,555**	**$ 5**	**$ 5**	**$ 5**	**$ 60**	$ 55	1100.00%
	EXPENDITURES							
245-56700-2900	OTHER SERVICES	$ 150	$ 150	$ 150	$ 150	$ 1,250	$ 1,100	733.33%
245-56700-2950	DEBT ISSUANCE COSTS	$ -	$ -	$ -	$ -	$ -		
245-56700-3900	OTHER SUPPLIES	$ -	$ -	$ -	$ -	$ -		
245-56700-5950	DEVELOPER GRANT PAYMENT	$ -	$ -	$ -	$ -	$ -		
245-56700-5970	TRANSFER TO DEBT SERVICE	$ -	$ -	$ -	$ -	$ -		
245-56700-6220	INTEREST EXPENSE ON ADVANCES	$ 170	$ 175	$ -	$ -	$ -		#VALUE!
245-56700-7520	ACQUISITION/RELOCATION	$ -	$ -	$ -	$ -	$ -		
245-56700-8130	CO - CONSTRUCTION	$ -	$ -	$ -	$ -	$ -		
	TOTAL EXPENDITURES	**$ 320**	**$ 325**	**$ 150**	**$ 150**	**$ 1,250**	$ 925	284.62%
	NET INCOME (LOSS)	**1,235**	**(320)**	**(145)**	**(145)**	**(1,190)**	(870)	271.88%
245-34100	**Fund Balance, January 1**	**$ (7,070)**	**$ (5,835)**	**$ (5,835)**	**$ (5,835)**	**$ (5,980)**		
	Fund Balance, December 31	**$ (5,835)**	**$ (6,155)**	**$ (5,979)**	**$ (5,980)**	**$ (7,170)**		

Tax Incremental District No.16, Eggers East Redevelopment

Type:	Blight Eliminaton
Creation Date:	September 27, 2021
New Expenditures Allowed Through:	September 27, 2043
Mandatory Termination Date:	September 27, 2048
Last Year Revenues are Available To Pay for TIF Obligations:	2049
TID Base Valuation, January 1, 2021:	$ 231,200 equalized
TID Valuation, January 1, 2024:	$ 235,300 equalized
Valuation Increment, January 1, 2024:	$ 4,100 equalized

This TID was created in 2021, to assist in redevelopment of the former Eggers Industries downtown plant property, which is owned by the City.

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/24 Prior year Actual	12/31/25 Cur Year Budget	09/30/25 Year-to-date Actual	Proj YE	2026 Budget	Change from Prev Budget	Percent Change
	TID #17 FUND - EGGERS WEST REDEVELOPMENT							
	REVENUES							
246-41110	GENERAL PROPERTY TAX	$ 1,295	$ 70	$ 70	$ 70	$ 2,235	$ 2,165	3092.86%
246-43412	EXEMPT COMPUTER STATE AID	$ -	$ -	$ -	$ -	$ -	$ -	
246-43413	PERSONAL PROPERTY AID	$ -	$ -	$ -	$ -	$ -	$ -	
246-48510	DEVELOPER CONTRIBUTION	$ -	$ -	$ -	$ -	$ -	$ -	
246-48900	OTHER REVENUES	$ -	$ -	$ -	$ -	$ -	$ -	
246-49110	PROCEEDS FROM DEBT	$ -	$ -	$ -	$ -	$ -	$ -	
246-49210	TRANSFER FROM GEN FUND	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL REVENUES	**$ 1,295**	**$ 70**	**$ 70**	**$ 70**	**$ 2,235**	$ 2,165	3092.86%
	EXPENDITURES							
246-56700-2900	OTHER SERVICES	$ 150	$ 150	$ 150	$ 150	$ 1,250	$ 1,100	733.33%
246-56700-2950	DEBT ISSUANCE COSTS	$ -	$ -	$ -	$ -	$ -	$ -	
246-56700-3900	OTHER SUPPLIES	$ -	$ -	$ -	$ -	$ -	$ -	
246-56700-5950	DEVELOPER GRANT PAYMENT	$ -	$ -	$ -	$ -	$ -	$ -	
246-56700-5970	TRANSFER TO DEBT SERVICE	$ -	$ -	$ -	$ -	$ -	$ -	
246-56700-6220	INTEREST EXPENSE ON ADVANCES	$ 131	$ -	$ -	$ -	$ -	$ -	
246-56700-7520	ACQUISITION/RELOCATION	$ -	$ -	$ -	$ -	$ -	$ -	
246-56700-8130	CO - CONSTRUCTION	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL EXPENDITURES	**$ 281**	**$ 150**	**$ 150**	**$ 150**	**$ 1,250**	$ 1,100	733.33%
	NET INCOME (LOSS)	**1,015**	**(80)**	**(80)**	**(80)**	**985**	1,065	-1331.25%
246-34100	**Fund Balance, January 1**	**$ (5,499)**	**$ (4,484)**	**$ (4,484)**	**$ (4,484)**	**$ (4,564)**		
	Fund Balance, December 31	**$ (4,484)**	**$ (4,564)**	**$ (4,564)**	**$ (4,564)**	**$ (3,579)**		

Tax Incremental District No.17, Eggers West Redevelopment

Type:	Redevelopment
Creation Date:	September 8, 2022
New Expenditures Allowed Through:	September 8, 2042
Mandatory Termination Date:	September 8, 2047
Last Year Revenues are Available To Pay for TIF Obligations:	2048
TID Base Valuation, January 1, 2022:	$ 150,600 equalized
TID Valuation, January 1, 2024:	$ 291,700 equalized
Valuation Increment, January 1, 2024:	$ 141,100 equalized

This TID was created in 2020, to possibly assist in redevelopment of a portion of the former Eggers West Plant site, on the East Twin River, as an affordable family apartments housing project. That project has experienced considerable delays; there is currently no agreement in place for developer assistance. The property remains a priority redevelopment site.

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/24 Prior year Actual	12/31/25 Cur Year Budget	09/30/25 Year-to-date Actual	Proj YE	2026 Budget	Change from Prev Budget	Percent Change
	SANDY BAY HIGHLANDS-CDA FUND							
	REVENUES							
202-48410	PROCEEDS FROM SALES	$ 58,780	$ 200,000	$ 328,049	$ 486,269	$ 200,000	$ -	0.00%
202-48900	OTHER REVENUES	$ -	$ -	$ -	$ -	$ -	$ -	
202-49223	TRANS FROM OTHER FUNDS	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL REVENUES	**$ 58,780**	**$ 200,000**	**$ 328,049**	**$ 486,269**	**$ 200,000**	$ -	0.00%
	EXPENDITURES							
202-56700-2100	PROFESSIONAL SERVICES	$ -	$ -	$ -	$ -	$ -	$ -	
202-56700-2890	TITLE INSURANCE	$ -	$ -	$ -	$ -	$ -	$ -	
202-56700-2900	OTHER SERVICES	$ -	$ -	$ -	$ -	$ -	$ -	
202-56700-5970	TRANSFER TO OTHER FUNDS	$ 58,660	$ 190,000	$ 62,031	$ 62,031	$ 120,980	$ (69,020)	-36.33%
202-56700-8130	CO - CONSTRUCTION	$ 5,161	$ -	$ -	$ -	$ -	$ -	
202-56700-8170	CO - OTHER IMPROVEMENTS	$ -	$ -	$ 49,144	$ 49,144	$ -	$ -	
	TOTAL EXPENDITURES	**$ 63,821**	**$ 190,000**	**$ 111,175**	**$ 111,175**	**$ 120,980**	$ (69,020)	-36.33%
	NET INCOME (LOSS)	**$ (5,041)**	**$ 10,000**	**$ 216,874**	**$ 375,094**	**$ 79,020**	$ 69,020	690.20%
202-34100	**Fund Balance, January 1**	**$ -**	**$ (5,041)**	**$ (5,041)**	**$ (5,041)**	**$ 370,053**	$ 375,094	-7440.51%
	Fund Balance, December 31	**$ (5,041)**	**$ 4,959**	**$ 211,832**	**$ 370,053**	**$ 449,072**	$ 444,114	8956.14%

Fund 202 was set up in 2004 to receive revenue from lot sales at the City's Sandy Bay Highlands Subdivision, then disburse funds for title insurance and real estate commissions. After these expenses are paid, the net proceeds of each lot sale is transferred to the General Fund as revenue.

Phases 1 and 2, consisting of 43 lots, have been marketed for development under the jurisdiction of the City's Community Development Authority.

The average assessed value of completed homes in the subdivision is approximately $450,000.

The City Council in 2024 approved budget funding and awarded a contract for construction of street and utility infrastructure for Phase 3 of the subdivision, which will open up 26 additional lots for new homes. Proceeds from lot sales in Phase 3 will be earmarked for paying debt service on the related infrastructure work.

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/24 Prior year Actual	12/31/25 Cur Year Budget	09/30/25 Year-to-date Actual	Proj YE	2026 Budget	Change from Prev Budget	Percent Change
	HOUSING REVOLVING LOAN FUND							
	REVENUES							
205-43580	GRANT PROCEEDS	$ -	$ -	$ -	$ -	$ -	$ -	
205-48100	INTEREST ON INVESTMENTS	$ 8,632	$ 5,000	$ 5,920	$ 7,893	$ 5,000	$ -	0.00%
205-48200	RENT-CITY PROPERTY	$ -	$ -	$ -	$ -	$ -	$ -	
205-48500	DONATIONS	$ -	$ -	$ -	$ -	$ -	$ -	
205-48800	LOAN PRINCIPAL COLLECTED	$ 130,187	$ 75,000	$ 82,247	$ 109,663	$ 80,000	$ 5,000	6.67%
205-48810	LOAN INTEREST COLLECTED	$ -	$ -	$ -	$ -	$ -	$ -	
205-49223	TRANS FROM OTHER FUNDS	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL REVENUES	**$ 138,819**	**$ 80,000**	**$ 88,167**	**$ 117,556**	**$ 85,000**	$ 5,000	6.25%
	EXPENDITURES							
205-56700-2100	PROFESSIONAL SERVICES	$ 18,434	$ 18,000	$ 7,639	$ 10,438	$ 5,000	$ (13,000)	-72.22%
205-56700-2200	UTILITIES/TELEPHONE	$ -	$ -	$ -	$ -	$ -	$ -	
205-56700-2900	OTHER SERVICES	$ -	$ -	$ -	$ -	$ 308,108	$ 308,108	
205-56700-3900	OTHER SUPPLIES	$ -	$ -	$ -	$ -	$ -	$ -	
205-56700-6910	WEATHERIZATION PROG EXP	$ -	$ -	$ -	$ -	$ -	$ -	
205-56700-7910	HOUSING LOANS(GRANT #1)	$ 78,632	$ 75,000	$ 193,109	$ 59,313	$ -	$ (75,000)	-100.00%
205-56700-7911	WATER & SEWER LATERAL LOANS	$ -	$ -	$ -	$ -	$ -	$ -	
205-56700-7920	GRANT #2	$ -	$ -	$ -	$ -	$ -	$ -	
205-56700-7940	GRANT #4	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL EXPENDITURES	**$ 97,067**	**$ 93,000**	**$ 200,748**	**$ 69,752**	**$ 313,108**	$ 220,108	236.68%
	NET INCOME (LOSS)	**$ 41,752**	**$ (13,000)**	**$ (112,581)**	**$ 47,804**	**$ (228,108)**	$ (215,108)	1654.68%
205-34100	**Fund Balance, January 1**	**$ 138,551**	**$ 180,304**	**$ 180,304**	**$ 180,304**	**$ 228,108**		
	Fund Balance, December 31	**$ 180,304**	**$ 167,304**	**$ 67,723**	**$ 228,108**	**$ (0)**		

Fund 205 accounts for all loan activities of the City's Housing Revolving Loan Fund. The City has about $2.3 million in outstanding housing loans receivable, funded from past years' CDBG Housing grants. Revenue consists of loan principal repayments—these cannot be predicted precisely, as all loans to homeowners are zero-interest, fully-deferred loans that are repaid only when the property is sold or no longer serves as the principal residence of the loan recipient

For a small city, Two Rivers has had a very active housing loan program, with over $2.3 million in housing loans outstanding. Unfortunately cuts to Federal appropriations for the CDBG program, and a decision by the State of WI to distribute those funds on a regional basis have made very little new funding available for our local housing program in recent years.

The Community Development Block Grant (CDBG) Housing Program operated by the Wisconsin Department of Administration (DOA) through its Division of Energy, Housing & Community Resources is being phased out. All unspent funds must be returned to the State of Wisconsin. Going forward, the State will redirect resources toward other housing-and-community development initiatives such as the Housing Trust Fund, emergency rental assistance, planning programs and public-facility infrastructure through alternative CDBG sub-programs.

This transition is intended to preserve support for low- and moderate-income housing and community development, while consolidating and refocusing programs under the DOA's broader housing and community-resources portfolio

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/24 Prior year Actual	12/31/25 Cur Year Budget	09/30/25 Year-to-date Actual	Proj YE	2026 Budget	Change from Prev Budget	Percent Change
	AFFORDABLE HOUSING FUND							
	REVENUES							
207-48100	INTEREST ON INVESTMENTS	$ -	$ -	$ -	$ -	$ -	$ -	
207-48800	LOAN PRINCIPAL COLLECTED	$ -	$ -	$ -	$ -	$ -	$ -	
207-48810	LOAN INTEREST COLLECTED	$ -	$ -	$ -	$ -	$ -	$ -	
207-49223	TRANS FROM OTHER FUNDS	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL REVENUES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**		
	EXPENDITURES							
207-56700-2100	PROFESSIONAL SERVICES	$ -	$ -	$ -	$ -	$ -	$ -	
207-56700-2900	OTHER SERVICES	$ -	$ -	$ -	$ -	$ 100,000	$ 100,000	
	TOTAL EXPENDITURES	**$ -**	**$ -**	**$ -**	**$ -**	**$ 100,000**	$ 100,000	
	NET INCOME (LOSS)	**$ -**	**$ -**	**$ -**	**$ -**	**$ (100,000)**	$ (100,000)	
207-34100	**Fund Balance, January 1**	**$ 141,477**	**$ 141,477**	**$ 141,477**	**$ 141,477**	**$ 141,477**		
	Fund Balance, December 31	**$ 141,477**	**$ 141,477**	**$ 141,477**	**$ 141,477**	**$ 41,477**		

A change to WI's Tax Incremental Financing law in 2009 allowed cities to extend TIF districts for one year beyond their normal retirement date, and to use funds collected in that year for "affordable housing" activities. Two Rivers has adopted resolutions to make use of this law and set aside funds for affordable housing initiatives in 2019 (retirement of TID 5, $80,092) and 2020 (retierment of TID 3, $12,792).

in March 2021, the City Council approved a one-year extension of TID 4, to 2022, for affordable housing. This is reflected in the 2022 proposed budget and will add a projected $46,000 to the Affordable Housing Fund.

In April 2021, on recommendaton of the Community Development Director and the Community Development Authority, the City Council authorized the "Transform Two Rivers" initiative, offering low-interest loans of up to $10,000 to assist with exterior improvements to homes located in identified target areas of the city. Eligible homes need to be valued at no more than 120 percent of the median home value in the community. Despite efforts to publicize the program, both through social media and direct mailings to homeowners in the target areas, there has been very liminted response to the program, and no completed loan applications have been received to date.

With the addition of the funds from extending the life of TID 4, there will be about $141,000 available for affordable housing activities at the end of 2022. Staff and the CDA will be evaluating more options for putting these funds to good use in 2026. The budget numbers proposed for 2026 are simply to allow for such activity.

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/24 Prior year Actual	12/31/25 Cur Year Budget	09/30/25 Year-to-date Actual	Proj YE	2026 Budget	Change from Prev Budget	Percent Change
	AMERICAN RESCUE PLAN ACT							
	REVENUES							
216-43519	AMERICAN RESCUE REVENUE	$ 520,414	$ 698,013	$ -	$ 281,632	$ -	$ 577,823	
216-43580	GRANTS - MTWC COUNTY MATCHING FUNDS	$ 200,000	$ 823,813	$ 207,775	$ 691,280	$ -	$ 364,500	
216-48100	INTEREST ON INVESTMENTS	$ 51,716	$ 38,459	$ 23,512	$ 27,000	$ -	$ (38,459)	
	TOTAL REVENUES	**$ 720,414**	**$ 1,521,826**	**$ 207,775**	**$ 972,912**	**$ -**	$ 942,323	
	EXPENDITURES							
216-59200-2100	PROFESSIONAL SERVICES	$ -	$ -	$ -	$ -	$ -	$ -	
216-59200-2900	WATER LEAD SERVICE LATERAL REPLACEMENT	$ 636,638	$ 1,630,167	$ 834,165	$ 1,088,111	$ -	$ (1,630,167)	
216-59200-5950	TRANSFER TO GENERAL FUND	$ -	$ -	$ -	$ -	$ -	$ -	
216-59200-5960	TRANSFER TO WATER UTILITY	$ -	$ -	$ -	$ -	$ -	$ -	
216-59200-5970	TRANSFER TO SEWER UTILITY	$ -	$ -	$ -	$ -	$ -	$ -	
216-59200-5980	TRANSFER TO BROADBAND (TELECOM) UTILITY	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL EXPENDITURES	**$ 636,638**	**$ 1,630,167**	**$ 834,165**	**$ 1,088,111**	**$ -**	$ (1,630,167)	
	NET INCOME (LOSS)	**$ 83,776**	**$ (108,341)**	**$ (626,390)**	**$ (115,199)**	**$ -**	$ 213,323	
216-34100	**Fund Balance, January 1**	**$ 31,423**	**$ 115,199**	**$ 115,199**	**$ 115,199**	**$ 0**		
	Fund Balance, December 31	**$ 115,199**	**$ 6,858**	**$ (511,191)**	**$ 0**	**$ 0**		

Fund 216 was created in 2022 to account for the City's use of funds provided by the American Rescue Plan Act (ARPA). The City intends to use most, if not all, of its allocation of $1,155,646 for lead water service lateral (LSL) replacement. The City received its ARPA funding in two installments: the first in Summer 2021, the second in summer 2022. This budget also takes into account the generous "ARPA matching grant" program offered to area cities by Manitowoc County. Under that program, the County has agreed to match, dollar-for dollar from its ARPA funding, money spent by the City, from its ARPA funding, up the the full amount of the City's ARPA funding, on lead water service lateral replacements. This efffectively means that there is $2,311,292 available for LSL replacement in the City.

At an estimated cost of $9,000 per "public side" lateral installation (that portion of the lateral located within the street right-of-way, including street restoration, this funding should be sufficient to replace a total of 330 LSL's--about 16.5 percent of the 2,000 LSL's in our water system. The above budget reflects using $375,000 in City ARPA funding and a like amount in County ARPA matching funds for "public side lsl" replacement in 2023. That would include 31 LSL's along the planned Lincoln Street reconstruction project and 50 LSL's at scattered locations (not in tandem with street reconstruction work).

The funds applied to public side LSL replacement will be transferred to the Water Utility, to pay the expenses associated with such work. The City also expects to receive grant money through WDNR to continue providing assistance to property owners, to reduce their costs for "private side" LSL replacement. While WDNR has funded "principal forgiveness" grants of up to $2,500 per homeowner in recent years, there are reportedly changes pending in the State's lead laterals funding program for 2023 that may reduce the assistance available to homeowners.

As of May 2024, all ARPA funding made available to the City was been committed to the 2024-2025 contracts for lead lateral replacement: about 50 laterals replaced in tandem with Roosevelt Avenue reconstruction and 300+ laterals included in a contract for "scattered site" lateral replacement in the north central area of the city.

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/24 Prior year Actual	12/31/25 Cur Year Budget	09/30/25 Year-to-date Actual	Proj YE	2026 Budget	Change from Prev Budget	Percent Change
	DOCKS & HARBORS FUND							
	REVENUES							
218-46370	DOCKS & HARBOR FEES	$ 9,371	$ 9,000	$ 9,114	$ 9,164	$ 9,000	$ -	0.00%
	TOTAL REVENUES	**$ 9,371**	**$ 9,000**	**$ 9,114**	**$ 9,164**	**$ 9,000**	$ -	0.00%
	EXPENDITURES							
218-53540-2900	OTHER SERVICES	$ 3,938	$ 6,000	$ 2,175	$ 4,000	$ 4,000	$ (2,000)	-33.33%
218-53540-3900	OTHER SUPPLIES	$ 1,178	$ 1,500	$ 708	$ 708	$ 1,000	$ (500)	-33.33%
218-53540-5950	TRANSFER TO CAP PROJ FUNDS	$ -	$ -	$ -	$ -	$ -	$ -	
218-53540-8150	CO-MACHINERY/EQUIPMENT	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL EXPENDITURES	**$ 5,116**	**$ 7,500**	**$ 2,883**	**$ 4,708**	**$ 5,000**	$ (2,500)	-33.33%
	NET INCOME (LOSS)	**$ 4,255**	**$ 1,500**	**$ 6,231**	**$ 4,456**	**$ 4,000**	$ 2,500	166.67%
218-34100	**Fund Balance, January 1**	**$ 282**	**$ 4,537**	**$ 4,537**	**$ 4,537**	**$ 8,993**		
	Fund Balance, December 31	**$ 4,537**	**$ 6,037**	**$ 10,768**	**$ 8,993**	**$ 12,993**		

Fund 218 was established by the City Council in 2005. Boat ramp fees, which formerly went to the General Fund, have since been deposited in this fund, to pay for annual O&M costs associated with the City ramp and fish cleaning station at Vets Park, and to accumulate a balance that can be used for capital projects related to these facilities.

During the period 2015-18, the City made over $1,000,000 worth of capital investment at the Vets Park facility, consisting of new docks, a new fish cleaning station and parking lot paving/drainage improvements.

Boat launch revenues, which come from the sale of day passes and season passes budgeted to be $9,000 in 2026.

Contractual services consist of the charges for installing and removing channel marker buoys each boating season, plus DPW charges for installing and removing the piers at the launch ramp.

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/24 Prior year Actual	12/31/25 Cur Year Budget	09/30/25 Year-to-date Actual	Proj YE	2026 Budget	Change from Prev Budget	Percent Change
	SENIOR CENTER FUND							
	REVENUES							
250-43720	COUNTY FUNDS	$ 10,800	$ 10,800	$ 8,100	$ 10,800	$ 10,800	$ -	0.00%
250-46810	SPECIAL MEALS	$ 4,575	$ 4,500	$ 3,850	$ 3,850	$ 4,500	$ -	0.00%
250-46835	FEES	$ 1,753	$ 1,200	$ 2,027	$ 2,032	$ 2,000	$ 800	66.67%
250-46840	MISC FOOD SALES	$ 2,706	$ 2,000	$ 2,726	$ 2,870	$ 2,700	$ 700	35.00%
250-46845	CRAFT SALES	$ 1,258	$ 1,100	$ 1,247	$ 1,246	$ 1,250	$ 150	13.64%
250-46856	TRIPS	$ 53,293	$ 50,000	$ 62,374	$ 64,614	$ 65,000	$ 15,000	30.00%
250-46857	NEWSLETTER ADS	$ 3,820	$ 4,000	$ 2,770	$ 3,050	$ 4,000	$ -	0.00%
250-46858	HEALTH PROGRAM REVENUE	$ -	$ -	$ -	$ -	$ -	$ -	
250-48500	DONATIONS	$ 8,571	$ 5,000	$ 5,048	$ 5,310	$ 4,500	$ (500)	-10.00%
250-48501	DONATIONS FROM THE FRIENDS OF SC	$ 3,000	$ 3,000	$ 3,063	$ 3,448	$ 3,000	$ -	0.00%
250-48900	OTHER REVENUES	$ 65	$ -	$ 280	$ 280	$ 50	$ 50	
	TOTAL REVENUES	**$ 89,843**	**$ 81,600**	**$ 91,485**	**$ 97,500**	**$ 97,800**	$ 16,200	19.85%
	EXPENDITURES							
250-55150-1100	FULLTIME SALARIES	$ -	$ -	$ -				
250-55150-1200	WAGES - FULLTIME - NONUNION	$ 24,458	$ 24,995	$ 18,742	$ 24,995	$ 25,745	$ 749	3.00%
250-55150-1240	WAGES-UNION PART TIME	$ -	$ -	$ -	$ -	$ -	$ -	
250-55150-1290	OVERTIME	$ 10	$ 927	$ -	$ -	$ -	$ (927)	-100.00%
250-55150-1310	WI RETIREMENT	$ 1,689	$ 2,050	$ 1,303	$ 2,050	$ 2,150	$ 100	4.88%
250-55150-1320	FICA	$ 1,937	$ 2,300	$ 1,332	$ 2,300	$ 1,969	$ (331)	-14.37%
250-55150-1330	HEALTH INSURANCE	$ 3,586	$ 3,863	$ 9,833	$ 11,157	$ 11,006	$ 7,143	184.90%
250-55150-1333	HEALTH REIMBURSEMENT EXPENSE	$ -	$ -	$ -	$ -	$ -	$ -	
250-55150-1334	HEALTH INSURANCE OPT-OUT	$ 1,700	$ 1,700	$ 458	$ 500	$ 500	$ (1,200)	-70.59%
250-55150-1340	LIFE INSURANCE	$ 23	$ 45	$ 18	$ 45	$ 55	$ 10	22.22%
250-55150-2900	OTHER SERVICES	$ 695	$ 1,500	$ 250	$ 1,500	$ 1,500	$ -	0.00%
250-55150-3300	TRAVEL	$ 37,446	$ 40,000	$ 47,465	$ 48,000	$ 48,000	$ 8,000	20.00%
250-55150-3800	FOOD	$ 195	$ 250	$ 308	$ 308	$ 300	$ 50	20.00%
250-55150-3870	HEALTH PROGRAM	$ -	$ -	$ -	$ -	$ -	$ -	
250-55150-3880	DANCE	$ -	$ -	$ -	$ -	$ -	$ -	
250-55150-3890	MUSIC	$ -	$ -	$ -	$ -	$ -	$ -	
250-55150-3900	OTHER SUPPLIES	$ 13,958	$ 10,500	$ 11,077	$ 11,473	$ 11,500	$ 1,000	9.52%
250-55150-5970	TRANSFER TO OTHER FUNDS	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL EXPENDITURES	**$ 85,696**	**$ 88,131**	**$ 90,787**	**$ 102,328**	**$ 102,725**	$ 14,594	16.56%
	NET INCOME (LOSS)	**$ 4,147**	**$ (6,531)**	**$ 698**	**$ (4,828)**	**$ (4,925)**	$ 1,606	-24.59%

250-34100	**Fund Balance, January 1**	**$ 6,304**	**$ 10,451**	**$ 10,451**	**$ 10,451**	**$ 5,623**
	Fund Balance, December 31	**$ 10,451**	**$ 3,921**	**$ 11,149**	**$ 5,623**	**$ 698**

The Senior Center Fund accounts for various activities at the Two Rivers Senior Center that are not funded through the General Fund.

These include the Senior Nutrition Program, which is supported with revenues coming from donations for on-site meals, plus assistance from the County for meals prepared at the TR Senior Center and served both locally and at the Mishicot Nutrition Site. Other activities include special programs, trips, and special events, all of which are self-supporting from revenues raised. To the extent that these activities produce revenues exceeding expenses, funds are available to fund capital projects. The City's Committee on Aging makes recommendations as to the use of these funds.

Because City staff provides support for the various fund-raising and "enterprise" activities at the Senior Center, the City in 2006 began charging a portion of the personnel costs at the Senior Center to this budget. This cost allocation is reflected in the various personnel services line items. Senior Center personnel costs attributed to Fund 250 total nearly $42,000 annually.

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/24 Prior year Actual	12/31/25 Cur Year Budget	09/30/25 Year-to-date Actual	Proj YE	2026 Budget	Change from Prev Budget	Percent Change
	COMMUNITY TOURISM FUND							
	REVENUES							
258-48410	PROCEEDS FROM SALES	$ -	$ -	$ -	$ -	$ -		
258-48900	OTHER REVENUES	$ -	$ 2,400	$ 2,201	$ 3,100	$ 2,475	$ 75	3.13%
258-48901	TR LOGO SALES	$ 14,241	$ 8,000	$ 13,357	$ 17,809	$ 17,000	$ 9,000	112.50%
258-49223	TRANS FROM OTHER FUNDS	$ 194,741	$ 252,000	$ 152,646	$ 203,528	$ 240,000	$ (12,000)	-4.76%
	TOTAL REVENUES	**$ 208,982**	**$ 262,400**	**$ 168,204**	**$ 224,437**	**$ 259,475**	$ (2,925)	-1.11%
	EXPENDITURES							
258-56700-1100	WAGES - FULLTIME	$ 71,353	$ 76,676	$ 57,484	$ 76,646	$ 78,976	$ 2,300	3.00%
258-56700-1270	WAGES-PART TIME	$ -	$ -	$ -	$ -		$ -	
258-56700-1310	WI RETIREMENT	$ 4,924	$ 5,329	$ 3,995	$ 5,327	$ 5,484	$ 155	2.91%
258-56700-1320	FICA	$ 5,801	$ 6,000	$ 4,693	$ 6,257	$ 6,180	$ 180	3.00%
258-56700-1330	HEALTH INSURANCE	$ -	$ -	$ -	$ -	$ 16,272	$ 16,272	
258-56700-1334	HEALTH INSURANCE OPT-OUT	$ 4,231	$ 5,000	$ 3,654	$ 4,872	$ 1,666	$ (3,334)	-66.68%
258-56700-1340	LIFE INSURANCE	$ 310	$ 300	$ 316	$ 421	$ 300	$ -	0.00%
258-56700-2100	PROFESSIONAL SERVICES	$ 17,842	$ 11,700	$ 10,459	$ 13,945	$ 11,700	$ -	0.00%
258-56700-2130	OPPORTUNITY GRANT PROGRAM	$ 9,206	$ 15,000	$ 9,473	$ 12,630	$ 8,000	$ (7,000)	-46.67%
258-56700-2131	SUSTAINABILITY GRANT PROGRAM	$ 8,600	$ 5,000	$ 2,000	$ 2,667	$ 5,000	$ -	0.00%
258-56700-2132	NEW EVENTS & CONFERENCES	$ 2,000	$ 5,000	$ -	$ -	$ -	$ (5,000)	-100.00%
258-56700-2900	OTHER SERVICES	$ 52,279	$ 45,000	$ 12,000	$ 45,000	$ 19,000	$ (26,000)	-57.78%
	Wayside Maint. Billed by City $15,000						$ -	
	Visitor Info by Washington House $ 4,000				$ -		$ -	
258-56700-2910	PRINTING/ADVERTISING	$ 12,485	$ 20,916	$ 19,390	$ 20,000	$ 12,561	$ (8,355)	-39.95%
258-56700-2911	PROMO MATERIALS/GIVEAWAYS	$ 1,542	$ 4,200	$ 4,165	$ 4,200	$ 4,200	$ -	0.00%
258-56700-2912	ADVERTISING - RADIO & TV	$ 8,715	$ 3,000	$ 3,000	$ 3,000	$ 7,750	$ 4,750	158.33%
258-56700-2913	ADVERTISING - SOCIAL MEDIA	$ 1,992	$ 2,852	$ 2,116	$ 2,822	$ 1,732	$ (1,120)	-39.27%
258-56700-2914	ADVERTISING - SIGNS&BILLBOARDS	$ 5,351	$ 5,380	$ 9,259	$ 10,000	$ 7,800	$ 2,420	44.98%
258-56700-2915	TRADE SHOWS & CONFERENCES	$ 840	$ 3,000	$ 826	$ 1,101	$ 2,000	$ (1,000)	-33.33%
258-56700-2916	ADVERTISING - DIGITAL	$ 5,633	$ -	$ -	$ -	$ -	$ -	
258-56700-2917	ADVERTISING - AI	$ -	$ -	$ -	$ -	$ 1,000	$ 1,000	
258-56700-2920	TRAINING	$ 550	$ 200	$ 718	$ 957	$ 750	$ 550	275.00%
258-56700-3110	POSTAGE	$ 1,164	$ 750	$ 926	$ 1,235	$ 750	$ -	0.00%
258-56700-3210	MEMBERSHIP & DUES	$ 5,940	$ 3,474	$ 2,778	$ 3,705	$ 3,474	$ -	0.00%
258-56700-3220	PUBLICATIONS	$ -	$ -	$ -	$ -		$ -	
258-56700-3300	TRAVEL	$ 3,809	$ 3,700	$ 1,790	$ 2,386	$ 2,600	$ (1,100)	-29.73%
258-56700-3900	OTHER SUPPLIES	$ 5,663	$ 500	$ 1,161	$ 1,547	$ 1,000	$ 500	100.00%

258-56700-3901	TR LOGO EXPENSES	$	6,184	$	6,000	$	25,147	$	25,500	$	13,000	$	7,000	116.67%
258-56700-5310	RENT/LEASE	$	-	$	-	$	-	$	-	$	-	$	-	
258-56700-5970	TRANSFER TO OTHER FUNDS	$	55,000	$	25,000	$	45,000	$	45,000	$	25,000	$	-	0.00%
	TOTAL EXPENDITURES	**$**	**291,412**	**$**	**253,977**	**$**	**220,349**	**$**	**289,218**	**$**	**236,195**	$	(17,783)	-7.00%
	NET INCOME (LOSS)	**$**	**(82,430)**	**$**	**8,423**	**$**	**(52,145)**	**$**	**(64,781)**	**$**	**23,281**	$	14,858	176.40%
258-34100	**Fund Balance, January 1**	**$**	**176,186**	**$**	**93,756**	**$**	**93,756**	**$**	**93,756**	**$**	**28,975**			
	Fund Balance, December 31	**$**	**93,756**	**$**	**102,178**	**$**	**41,610**	**$**	**28,975**	**$**	**52,256**			

Per Wisconsin statutes, decisions regarding the spending of local room tax dollars (beyond the 30 percent that may be retained for municipal purposes) are the responsibility of the local Room Tax Commission, a body appointed by the City Manager, subject to approval by the City Council.

Revenues from the City's 8 percent tax on overnight lodging are initially deposited into Fund 259, the Room Tax Fund. After transferring 30 percent of those revenues to the General Fund for City use, Fund 259 then transfers the other 70 percent to this Community Tourism Fund for tourism promotion and development activities as directed by the City's Room Tax Commission.

The Room Tax Commission anticipates contracting with Explore Two Rivers, Inc., a 501(c)6 created by the City in 2023, to perform certain tourism promotion and tourism development activites on behalf of the Room Tax Commission in 2025. The above budget funds the full-time City Tourism Director position (total cost of about $93,000), payments to the City for maintainig the Spirit of the Rivers wayside, to TR Main Street and Washington House for providing visitor information services, and for tourism promotion and tourism development activities.

Tourism-related capital projects that received funding assistance with Room Tax Funds authorized by the Room Tax Commission in 2024 included a new Beach Conditions Advisory System at Neshotah Beach, and a $25,000 contribution to the Central Park West project. A second (and final) contribution to the Central Park West project was paid in2025.

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/24 Prior year Actual	12/31/25 Cur Year Budget	09/30/25 Year-to-date Actual	Proj YE	2026 Budget	Change from Prev Budget	Percent Change
	TOURISM DEVELOPMENT FUND							
	REVENUES							
259-41210	ROOM TAX - HOTELS/MOTELS	$ 184,309	$ 210,000	$ 131,021	$ 174,695	$ 194,000	$ (16,000)	-7.62%
259-41211	ROOM TAX - VACATION RENTALS	$ (3,250)	$ 25,000	$ 11,839	$ 15,785	$ 28,000	$ 3,000	
259-41212	ROOM TAX - MARKETPLACE	$ 119,526	$ 125,000	$ 75,113	$ 100,150	$ 120,000	$ (5,000)	
259-48900	OTHER REVENUES	$ 1,000	$ -	$ -	$ -	$ -	$ -	
259-49210	TRANSFER FROM GEN FUND	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL REVENUES	**$ 301,586**	**$ 360,000**	**$ 217,973**	**$ 290,630**	**$ 342,000**	$ (18,000)	-5.00%
	EXPENDITURES							
259-56700-2900	OTHER SERVICES	$ -	$ -	$ -	$ -	$ -	$ -	
259-56700-2910	PRINTING/ADVERTISING	$ 2,383	$ -	$ -	$ -	$ -	$ -	
259-56700-5950	TRANSFER TO GENERAL FUND	$ 64,558	$ 78,000	$ 43,613	$ 58,151	$ 68,400	$ (9,600)	-12.31%
259-56700-5960	TRANSFER TO GF-BIKETRAIL MAINT	$ 32,279	$ 30,000	$ 21,807	$ 29,075	$ 34,200	$ 4,200	14.00%
259-56700-5970	TRANSFER TO OTHER FUNDS	$ 194,741	$ 252,000	$ 152,646	$ 203,528	$ 239,400	$ (12,600)	-5.00%
	TOTAL EXPENDITURES	**$ 293,960**	**$ 360,000**	**$ 218,065**	**$ 290,754**	**$ 342,000**	$ (18,000)	-5.00%
	NET INCOME (LOSS)	**$ 7,626**	**$ -**	**$ (93)**	**$ (124)**	**$ -**		
259-34100	**Fund Balance, January 1**	**$ 3,863**	**$ 11,489**	**$ 11,489**	**$ 11,489**	**$ 11,365**		
	Fund Balance, December 31	**$ 11,489**	**$ 11,489**	**$ 11,396**	**$ 11,365**	**$ 11,365**		

Fund 259, the Tourism Fund, accounts for the City's collection and spending of local room tax. Decisions on how room tax revenues are spent are made by the City's appointed Room Tax Commission.

After jointly participating in the Manitowoc Area Visitor and Convention Bureau with the City of Manitowoc for 15 years, the two cities did not renew the joint Tourism Services Agreement and allowed it to expire at the end of 2021. Manitowoc has established an in-house Tourism Department, under the jurisdiction of its Room Tax Commission. Two Rivers is doing likewise.

Two Rivers' room tax revenues have increased at an impressive rate in recent years.

Two Rivers' new downtown Cobblestone Hotel opened in August 2020, and its 55 new guest rooms have contributed significantly to the increase in room tax revenue. The city also has a growing number of single family vacation rental homes, which have also boosted local tourism and room tax receipts.

This budget anticipates that City making use of 30 percent of room tax revenues ($102,600) for municipal budget (General Fund) purposes, which is the maximum percentage allowed under WI's room tax law. The other 70 percent ($239,400) will be transferred to Fund 258, to be spent as directed by the Room Tax Commission in support of local tourism.

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/24 Prior year Actual	12/31/25 Cur Year Budget	09/30/25 Year-to-date Actual	Proj YE	2026 Budget	Change from Prev Budget	Percent Change
	URBAN FORESTRY FUND							
	REVENUES							
260-48500	DONATIONS	$ -	$ -	$ -	$ -	$ -	$ -	
260-48900	OTHER REVENUES	$ -	$ -	$ 35	$ 60	$ -	$ -	
260-43580	GRANT PROCEEDS	$ 25,000	$ 50,000	$ 25,000	$ 25,000	$ 50,000	$ -	
260-49210	TRANSFER FROM GEN FUND	$ -	$ -	$ -	$ -	$ -	$ -	
260-49210	TRANSFER FROM TREE PLANTING	$ 19,500	$ 19,500	$ 19,500	$ 19,500	$ 19,500	$ -	
	TOTAL REVENUES	**$ 44,500**	**$ 69,500**	**$ 44,535**	**$ 44,560**	**$ 69,500**	$ -	0.00%
	EXPENDITURES							
260-55210-1220	WAGES - FULLTIME	$ 4,138	$ 3,576	$ 3,572	$ 3,592	$ 3,683	$ 107	2.99%
260-55210-1270	WAGES-TEMPORARY PT	$ -	$ -	$ 8,607	$ 8,606	$ -	$ -	
260-55210-1280	WAGES-LONGEVITY PAY	$ -	$ -	$ -	$ -	$ -	$ -	
260-55210-1290	WAGES-OVERTIME	$ 54	$ 90	$ -	$ -	$ -	$ (90)	-100.00%
260-55210-1310	WI RETIREMENT	$ 289	$ 254	$ 248	$ 287	$ 267	$ 13	5.12%
260-55210-1320	FICA	$ 287	$ 274	$ 919	$ 921	$ 282	$ 8	2.82%
260-55210-1330	HEALTH INSURANCE	$ 1,364	$ 1,459	$ 892	$ 1,459	$ 1,651	$ 192	13.14%
260-55210-1333	HEALTH REIMBURSEMENT EXPENSE	$ -	$ -	$ -	$ -	$ -	$ -	
260-55210-1340	LIFE INSURANCE	$ 19	$ 20	$ 14	$ 20	$ 17	$ (3)	-15.70%
260-55210-1361	SICK LEAVE PAYOUT	$ -	$ -	$ -	$ -	$ -	$ -	
260-55210-2900	OTHER SERVICES	$ 38,584	$ 39,000	$ 31,209	$ 31,609	$ 38,578	$ (422)	-1.08%
260-55210-5970	TRANSFER TO OTHER FUNDS	$ -	$ -	$ -	$ -		$ -	
260-55210-8170	CO - OTHER IMPROVEMENTS	$ -	$ -	$ -	$ -		$ -	
	TOTAL EXPENDITURES	**$ 44,735**	**$ 44,673**	**$ 45,462**	**$ 46,494**	**$ 44,477**	$ (196)	-0.44%
	NET INCOME (LOSS)	**$ (235)**	**$ 24,827**	**$ (927)**	**$ (1,934)**	**$ 25,023**	$ 196	0.79%
260-34100	**Fund Balance, January 1**	**$ (22,191)**	**$ (22,426)**	**$ (22,426)**	**$ (22,426)**	**$ (24,360)**		
	Fund Balance, December 31	**$ (22,426)**	**$ 2,401**	**$ (23,353)**	**$ (24,360)**	**$ 663**		

The Urban Forestry budget funds approximately 6 percent of personnel costs for full-time staff at the cemetery, because one of the Recreation Supervisor positions also has responsibility for the City's tree planting, maintenance, and removal activities. The balance of the budget is primarily for contractual tree trimming and removal services. This budget is funded with an annual transfer from the Tree Planting Fund (formerly from the General Fund).

Funds for Tree planting are budgeted in Fund 263, the Tree Planting Fund.

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/24 Prior year Actual	12/31/25 Cur Year Budget	09/30/25 Year-to-date Actual	Proj YE	2026 Budget	Change from Prev Budget	Percent Change
	CONCESSIONS AND BEER SALES							
	REVENUES							
261-46840	CONCESSIONS REVENUE	$ 43,070	$ 42,000	$ 49,088	$ 48,620	$ 6,000	$ (36,000)	-85.71%
261-48900	OTHER REVENUES	$ -	$ -	$ -	$ -	$ -	$ -	
261-49210	TRANSFER FROM GEN FUND	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL REVENUES	**$ 43,070**	**$ 42,000**	**$ 49,088**	**$ 48,620**	**$ 6,000**	$ (36,000)	-85.71%
	EXPENDITURES							
261-55320-1200	WAGES - FULLTIME	$ -	$ 2,522	$ 94	$ 2,522	$ -	$ (2,522)	-100.00%
261-55320-1270	WAGES-TEMPORARY PT	$ 13,501	$ 13,000	$ 12,193	$ 12,192	$ -	$ (13,000)	-100.00%
261-55320-1290	WAGES-OVERTIME	$ 206	$ 164	$ 599	$ 596	$ -	$ (164)	-100.00%
261-55320-1320	FICA	$ 1,049	$ 1,243	$ 987	$ 1,242	$ -	$ (1,243)	-100.00%
261-55320-1310	WI RETIREMENT	$ -	$ 175	$ 7	$ 175	$ -	$ (175)	-100.00%
261-55320-1334	HEALTH INSURANCE OPT OUT	$ -	$ 250	$ 10	$ 250	$ -	$ (250)	-100.00%
261-55320-1340	LIFE INSURANCE	$ -	$ 5	$ -	$ 5	$ -	$ (5)	-100.00%
261-55320-2900	OTHER SERVICES	$ 609	$ 600	$ 936	$ 912	$ -	$ (600)	-100.00%
261-55320-3790	NOVELTIES/CONCESSIONS EXPENSES	$ 10,997	$ 11,000	$ 17,740	$ 17,739	$ -	$ (11,000)	-100.00%
261-55320-3900	OTHER SUPPLIES	$ 7,488	$ 7,500	$ 2,932	$ 2,932	$ 1,000	$ (6,500)	-86.67%
261-55320-5970	TRANSFER TO OTHER FUNDS	$ 9,221	$ 5,541	$ -	$ 10,055	$ 5,000	$ (541)	-9.76%
261-55320-8150	CO-MACHINERY/EQUIPMENT	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL EXPENDITURES	**$ 43,070**	**$ 42,000**	**$ 35,497**	**$ 48,620**	**$ 6,000**	$ (36,000)	-85.71%
	NET INCOME (LOSS)	**$ 0**	**$ 0**	**$ 13,591**	**$ 0**	**$ -**	$ (0)	-100.00%
261-34100	**Fund Balance, January 1**	**$ -**	**$ 0**	**$ 0**	**$ 0**	**$ 0**		
	Fund Balance, December 31	**$ 0**	**$ 0**	**$ 13,591**	**$ 0**	**$ 0**		

City staff resumed operation of the Neshotah Beach concession stand in 2022, after contracting out that operation for several years. The 2026 budget proposes that operation concession stands will be contracted out and income generated will be transferred to the General Fund.

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/24 Prior year Actual	12/31/25 Cur Year Budget	09/30/25 Year-to-date Actual	Proj YE	2026 Budget	Change from Prev Budget	Percent Change
	SPECIAL EVENTS DONATIONS FUND							
	REVENUES							
262-46840	CONCESSIONS REVENUE	$ -	$ -	$ -	$ -	$ 5,000	$ 5,000	
262-48500	DONATIONS	$ 44,174	$ 36,000	$ 36,508	$ 36,508	$ 36,000	$ -	0.00%
262-48900	OTHER REVENUES	$ 1,052	$ -	$ 340	$ 340	$ 340	$ 340	
262-48901	COOL CITY CHRISTMAS REVENUE	$ 6,130	$ 3,000	$ 50	$ 1,920	$ 1,920	$ (1,080)	
262-48902	COOL CITY CHRISTMAS REV SPONS	$ 2,945	$ 3,000	$ 3,719	$ 3,500	$ 3,500	$ 500	
262-48903	COOL CITY CHRISTMAS OTHER REV	$ 440	$ 500	$ 900	$ 1,500	$ 1,500	$ 1,000	
262-48904	NESHOTAH CAMP OUT REVENUE	$ -	$ -	$ 3,200	$ 3,200	$ 3,200	$ 3,200	
262-49210	TRANSFER FROM GEN FUND	$ 9,221	$ 5,541	$ -	$ 11,726	$ -	$ (5,541)	-100.00%
	TOTAL REVENUES	**$ 63,962**	**$ 48,041**	**$ 44,718**	**$ 58,694**	**$ 51,460**	$ 3,419	7.12%
	EXPENDITURES							
262-55320-2900	OTHER SERVICES	$ 29,863	$ 31,000	$ 37,894	$ 37,894	$ 38,000	$ 7,000	22.58%
262-55320-2901	COOL CITY CHRISTMAS EXPENSE	$ 6,040	$ 3,000	$ 694	$ 6,920	$ 6,920	$ 3,920	
262-55320-2910	PRINTING/ADVERTISING	$ 754	$ 400	$ 1,067	$ 1,066	$ 1,100	$ 700	175.00%
262-55320-2904	NESHOTAH CAMPOUT EXPENSES	$ -	$ -	$ 2,922	$ 2,857	$ 2,500	$ 2,500	
262-55320-3790	NOVELTIES	$ -	$ -	$ -	$ -	$ -	$ -	
262-55320-3900	OTHER SUPPLIES	$ 12,895	$ 13,000	$ 14,749	$ 14,749	$ 15,000	$ 2,000	15.38%
	TOTAL EXPENDITURES	**$ 49,552**	**$ 47,400**	**$ 57,326**	**$ 63,486**	**$ 63,520**	$ 16,120	34.01%
	NET INCOME (LOSS)	**$ 14,409**	**$ 641**	**$ (12,609)**	**$ (4,792)**	**$ (12,060)**	$ (12,701)	-1981.44%
262-34100	**Fund Balance, January 1**	**$ 15,516**	**$ 29,925**	**$ 29,925**	**$ 29,925**	**$ 25,133**		
	Fund Balance, December 31	**$ 29,925**	**$ 30,566**	**$ 17,316**	**$ 25,133**	**$ 13,073**		

Fund 262, Special Events Donations, was established in 2004, when the City moved the cost of its July 4 fireworks and music out of the tax-supported General Fund, and set a goal of funding approximately $12,000 in special events expenses with community donations.

In addition to the July 4 festivities at Walsh Field, this fund also supports Ice Cream Sundae Thursday (entertainment expenses). As of 2013, the “Music Under the Stars” Concert series in Central Park was moved out of the General Fund (Parks and Rec budget) and into this fund.

Activities funded through the Special Events fund have increased in recent years, with the addition of the Rotary Pavilion at Neshotah Beach and a much improved downtown venue at Central Park West. In addition to Thursday Night downtown concerts and frequent weekend concerts at the beach, a new “Friday Night Live” concert series was added in 2024 on Central Park’s Schmitt Brothers Stage, with performers funded entirely through private donations.

While the cost of City Parks and Rec staff who organize, promote and support special events are included in the General Fund operating budget, the cost for entertainment and supplies are covered by

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/24 Prior year Actual	12/31/25 Cur Year Budget	09/30/25 Year-to-date Actual	Proj YE	2026 Budget	Change from Prev Budget	Percent Change
	TREE PLANTING FUND							
	REVENUES							
263-43580	GRANTS	$ -	$ -	$ -	$ -	$ -	$ -	
263-48500	DONATIONS	$ -	$ -	$ -	$ -	$ -	$ -	
263-48900	OTHER REVENUES	$ 42,253	$ 42,000	$ 31,713	$ 42,000	$ 42,000	$ -	0.00%
	TOTAL REVENUES	**$ 42,253**	**$ 42,000**	**$ 31,713**	**$ 42,000**	**$ 42,000**	$ -	0.00%
	EXPENDITURES							
263-55210-2900	OTHER SERVICES	$ 18,013	$ 18,000	$ 13,901	$ 18,000	$ 22,000	$ 4,000	22.22%
263-55210-5970	TRANSFER TO OTHER FUNDS-Urban Forestry	$ 19,500	$ 19,500	$ 19,500	$ 19,500	$ 19,500	$ -	
	TOTAL EXPENDITURES	**$ 37,513**	**$ 37,500**	**$ 33,401**	**$ 37,500**	**$ 41,500**	$ 4,000	10.67%
	NET INCOME (LOSS)	**$ 4,741**	**$ 4,500**	**$ (1,688)**	**$ 4,500**	**$ 500**	$ (4,000)	-88.89%
263-34100	**Fund Balance, January 1**	**$ (3,614)**	**$ 1,127**	**$ 1,127**	**$ 1,127**	**$ 5,627**		
	Fund Balance, December 31	**$ 1,127**	**$ 5,627**	**$ (562)**	**$ 5,627**	**$ 6,127**		

The primary source of revenue for the Tree Planting fund is a portion of the monthly Environmental Fee that appears on utility bills. Funds deposited to Fund 263 are then:
--Used to pay for tree planting along city streets and on park and public properties
--Transferred to the Urban Forestry Fund (Fund 260) to fund tree maintenance and removal activities.

Account Number	Account Title	12/31/24 Prior year Actual	12/31/25 Cur Year Budget	09/30/25 Year-to-date Actual	Proj YE	2026 Budget	Change from Prev Budget	Percent Change
	GOLF SIMULATOR FUND							
	REVENUES							
264-46810	SALES	$ 350	$ 18,980	$ 7,505	$ 10,610	$ 12,000	$ (6,980)	-36.78%
264-48500	DONATIONS	$ -	$ 500	$ -	$ -	$ -	$ (500)	-100.00%
	TOTAL REVENUES	**$ 350**	**$ 19,480**	**$ 7,505**	**$ 10,610**	**$ 12,000**	$ (7,480)	-38.40%
	EXPENDITURES							
264-55140-1270	WAGES-TEMPORARY-PT	$ 137	$ 2,983	$ 798	$ 1,500	$ 2,000	$ (983)	-32.95%
264-55140-1290	WAGES-OVERTIME	$ -	$ -	$ -	$ -		$ -	
264-55140-1320	FICA	$ 10	$ 247	$ 61	$ 150	$ 153	$ (94)	
264-55140-2900	OTHER SERVICES	$ -	$ -	$ -	$ -	$ -	$ -	
264-55140-3900	OTHER SUPPLIES	$ 990	$ 2,500	$ 2,826	$ 4,000	$ 8,000	$ 5,500	
264-55140-5970	TRANSFER TO OTHER FUNDS	$ -	$ -	$ -	$ -		$ -	
	TOTAL EXPENDITURES	**$ 1,138**	**$ 5,730**	**$ 3,685**	**$ 5,650**	**$ 10,153**	$ 4,423	77.19%
	NET INCOME (LOSS)	**$ (788)**	**$ 13,750**	**$ 3,819**	**$ 4,960**	**$ 1,847**	$ (11,903)	-86.57%
263-34100	**Fund Balance, January 1**	**$ -**	**$ (788)**	**$ (788)**	**$ (788)**	**$ 4,172**		
	Fund Balance, December 31	**$ (788)**	**$ 12,962**	**$ 3,032**	**$ 4,172**	**$ 6,019**		

This Special Revnue fund, established to track revenues and expenses associated with the new Golf Simulator at the Community House.

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/24 Prior year Actual	12/31/25 Cur Year Budget	09/30/25 Year-to-date Actual	Proj YE	2026 Budget	Change from Prev Budget	Percent Change
	EMS ACT 102 GRANT FUND							
	REVENUES							
270-46230	AMBULANCE FEES	$ -	$ -	$ -	$ -	$ -	$ -	
270-48510	EMS FUNDING ASST PROG-EQUIP	$ 4,897	$ 5,000	$ 44,134	$ 45,000	$ 5,000	$ -	0.00%
270-48511	EMS FUNDING ASST PROG-TRAIN	$ 2,448	$ 3,000	$ 2,398	$ 2,400	$ 3,000	$ -	0.00%
270-48512	ARPA EMS FUNDING ASSISTANCE	$ -	$ -	$ -	$ -	$ -	$ -	
270-48900	OTHER REVENUES	$ -	$ -	$ -	$ -	$ -	$ -	
270-49210	TRANSFER FROM GEN FUND	$ -	$ -	$ -	$ -	$ -	$ -	
270-49223	TRANS FROM OTHER FUNDS	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL REVENUES	**$ 7,345**	**$ 8,000**	**$ 46,533**	**$ 47,400**	**$ 8,000**	$ -	0.00%
	EXPENDITURES							
270-52300-2100	PROFESSIONAL SERVICES	$ 20,921	$ 5,000	$ 25,651	$ 34,202	$ 5,000	$ -	0.00%
270-52300-2920	TRAINING	$ 2,209	$ 3,000	$ 601	$ 802	$ 3,000	$ -	0.00%
270-52300-5950	TRANSFER TO CAP PROJ FNDS	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL EXPENDITURES	**$ 23,130**	**$ 8,000**	**$ 26,253**	**$ 35,003**	**$ 8,000**	$ -	0.00%
	NET INCOME (LOSS)	**$ (15,785)**	**$ -**	**$ 20,280**	**$ 12,397**	**$ -**		
270-34100	**Fund Balance, January 1**	**$ 27,831**	**$ 12,046**	**$ 12,046**	**$ 12,046**	**$ 24,442**		
	Fund Balance, December 31	**$ 12,046**	**$ 12,046**	**$ 32,326**	**$ 24,442**	**$ 24,442**		

Act 102 grant funds are provided by the State of Wisconsin to local units of government that provide emergency medical services (EMS), to help fund training activities and capital equipment purchases directly related to EMS.

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/24 Prior year Actual	12/31/25 Cur Year Budget	09/30/25 Year-to-date Actual	Proj YE	2026 Budget	Change from Prev Budget	Percent Change
	BUS & IND REUSE LOAN FUND							
	REVENUES							
290-48100	INTEREST ON INVESTMENTS	$ 51,965	$ 35,000	$ 36,781	$ 73,561	$ 35,000	$ -	0.00%
290-48410	SALE OF PROPERTY(2021-PARAGON)	$ -	$ -	$ -		$ -	$ -	
290-48800	LOAN PRINCIPAL COLLECTED	$ 18,712	$ 30,000	$ 13,572	$ 27,145	$ 15,000	$ (15,000)	-50.00%
290-48810	LOAN INTEREST COLLECTED	$ 8,030	$ 8,000	$ 7,719	$ 15,438	$ 10,000	$ 2,000	25.00%
290-48900	MISCELLANEOUS REVENUE	$ 259	$ -	$ -	$ -	$ -	$ -	
290-49220	TRANSFER FROM OTHER FUNDS	$ 9,329	$ 9,612	$ 9,612	$ -	$ -	$ (9,612)	-100.00%
	TOTAL REVENUES	**$ 88,295**	**$ 82,612**	**$ 67,684**	**$ 116,144**	**$ 60,000**	$ (22,612)	-27.37%
	EXPENDITURES							
290-56700-2100	PROFESSIONAL SERVICES	$ 3,675	$ 3,000	$ -	$ -	$ 3,000	$ -	0.00%
290-56700-2900	OTHER SERVICES	$ 44,169	$ -	$ 4,493	$ 5,000	$ -	$ -	
290-56700-2901	PARAGON UTILITY COSTS	$ -	$ -	$ -	$ -	$ -	$ -	
290-56700-3900	OTHER SUPPLIES	$ -	$ -	$ 927	$ 927	$ -	$ -	
290-56700-5950	TRANSFER TO FUND 291	$ 75,000	$ 37,500	$ 37,500	$ 37,500	$ 75,000	$ 37,500	100.00%
290-56700-5970	TRANSFER TO OTHER FUND	$ -	$ -	$ -	$ -	$ -	$ -	
290-56700-7520	NEW LOANS	$ -	$ 500,000	$ 83,000	$ 283,000	$ 500,000	$ -	0.00%
290-56700-7530	NEW GRANTS - Small Bus. COVID (2020)	$ 1,057	$ 10,000	$ -		$ 10,000	$ -	0.00%
290-56700-8170	CAPITAL OUTLAY - Land purchase from Mtwc County	$ -	$ -	$ -	$ -		$ -	
	TOTAL EXPENDITURES	**$ 123,901**	**$ 550,500**	**$ 125,920**	**$ 326,427**	**$ 588,000**	$ 37,500	6.81%
	NET INCOME (LOSS)	**$ (35,606)**	**$ (467,888)**	**$ (58,236)**	**$ (210,283)**	**$ (528,000)**	$ (60,112)	12.85%
290-34100	**Fund Balance, January 1**	**$ 1,282,380**	**$ 1,246,774**	**$ 1,246,774**	**$ 1,246,774**	**$ 1,036,491**		
	Fund Balance, December 31	**$ 1,246,774**	**$ 778,886**	**$ 1,188,538**	**$ 1,036,491**	**$ 508,491**		

Fund 290 accounts for activities of the City's Economic Development Revolving Loan Fund (ED-RLF). Originally capitalized with funds from two CDBG grants from the State of Wisconsin to the City, for loans to Paragon Electric ($750,000) and Eggers Industries ($500,000) in the 1980's, this fund has "recycled" that loan principal and interest for over 25 years, providing loans to assist local businesses with both start-up and expansion projects. Decisions on loan-making and collection are delegated the City's Business and Industrial Development Committee (BIDC).

In 2019, the WI Department of Administration undertook a "CDBG CLOSE" initiative that resulted in the elimination of such local CDBG-funded revolving loan programs. Because Two Rivers had received all of the CDBG grant funds in question prior to 1992, the City was able to retain all funds in its local loan fund, to use as it sees fit. That "defederalization" of funds in Fund 290 was approved by WI DOA in February 2019.

Since that time, the resources of this fund have been re-deployed for various uses, including:
--Partial funding of a newly-created Community Development Office ($75,000 per year in 2020 through 2024; $367,500 for 2025 proposed)
--Funding for community branding initiative, 2019-20: $75,000
--Ongoing expenses associated with the City's foreclosure on, and subsequent ownership of, the former Paragon Electric property, whose former owners defaulted on a loan made by this fund back in 2014

2014

Signifiant resources of this fund were "tied up" in the Paragon property loan and subsequent foreclosure. In May 2022, the City successfully sold the Paragon property, returning $1.2 million to this fund.

One loan closed in 2022, to Sleger Holdings, LLC for $175,000 to assist in construction of a new, 12,000 SF industrial facility at the Woodland Industrial Park. One loan closed in 2023, for a $100,000 loan to The Hook Lanes and Games. Two loans have been approved in 2024, and are expected to close and be disbursed by year-end: $200,000 to Milkweed Ventures LLC for the Violet Inn project at 1415 15th Street (a $2 million project) and $63,000 to Pop-Start Restaurant Group for redevlopment of the former Luigi's Restaurant on 22nd Street. $500,000 for "new loans" budgeted in 2026 is simply budgeted as a placeholder to allow for loan activity.

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/24 Prior year Actual	12/31/25 Cur Year Budget	09/30/25 Year-to-date Actual	Proj YE	2026 Budget	Change from Prev Budget	Percent Change
	COMMUNITY DEVELOPMENT							
	REVENUES							
291-46110	GENERAL GOVERNMENT FEES	$ -	$ -	$ -	$ -	$ -	$ -	
291-48300	SALE OF PROPERTY	$ -	$ -	$ -	$ -	$ -	$ -	
291-48900	MISCELLANEOUS REVENUE	$ -	$ -	$ -	$ -	$ -	$ -	
291-49210	TRANSFER FROM FUND 417	$ 49,000	$ 55,000	$ -	$ -	$ 70,000	$ 15,000	27.27%
291-49222	TRANSFER FROM FUND 258	$ -	$ -	$ -	$ -	$ -	$ -	
291-49223	TRANSFER FROM FUND 290	$ 75,000	$ 37,500	$ 37,500	$ 37,500	$ 75,000	$ 37,500	100.00%
0	TRANSFER FROM GENERAL FUND	$ -	$ -	$ -	$ -		$ -	
	TOTAL REVENUES	**$ 124,000**	**$ 92,500**	**$ 37,500**	**$ 37,500**	**$ 145,000**	$ 52,500	56.76%
	EXPENDITURES							
291-56700-1100	FULLTIME SALARIES	$ 47,479	$ 110,000	$ -	$ 23,000	$ 96,928	$ (13,072)	-11.88%
291-56700-1270	FULLTIME SALARIES	$ -	$ -	$ -	$ -		$ -	
291-56700-1310	WI RETIREMENT	$ 3,234	$ 10,000	$ -	$ 1,600	$ 7,195	$ (2,805)	-28.05%
291-56700-1320	FICA	$ 3,547	$ 7,700	$ -	$ 1,780	$ 7,645	$ (55)	-0.71%
291-56700-1330	HEALTH INSURANCE	$ -	$ -	$ -	$ 1,800	$ -	$ -	
291-56700-1334	HEALTH INSURANCE OPT-OUT	$ 2,308	$ 5,000	$ -	$ 750	$ 5,000	$ -	0.00%
291-56700-1340	LIFE INSURANCE	$ 179	$ 300	$ -	$ 75	$ 200	$ (100)	-33.33%
291-56700-2100	PROFESSIONAL SERVICES	$ 2,433	$ 3,000	$ -	$ -	$ 3,000	$ -	0.00%
291-56700-2200	TELEPHONE EXPENSE	$ 102	$ 140	$ 71	$ 95	$ 150	$ 10	7.14%
291-56700-2201	CELL PHONE EXPENSE	$ -	$ -	$ -	$ -	$ -	$ -	
291-56700-2410	EQUIPMENT MAINTENANCE	$ 20	$ 400	$ -	$ -	$ 400	$ -	0.00%
291-56700-2900	OTHER SERVICES	$ 22,686	$ 2,000	$ 60,337	$ 70,675	$ 2,000	$ -	0.00%
291-56700-2910	PRINTING/ADVERTISING	$ 1,102	$ 1,500	$ 353	$ 365	$ 1,500	$ -	0.00%
291-56700-2920	TRAINING	$ -	$ 1,500	$ -	$ -	$ 1,500	$ -	0.00%
291-56700-3100	OFFICE SUPPLIES	$ 2,037	$ 1,500	$ 859	$ 1,100	$ 1,500	$ -	0.00%
291-56700-3110	POSTAGE	$ 10	$ 100	$ 31	$ 31	$ 100	$ -	0.00%
291-56700-3210	MEMBERSHIP & DUES	$ 275	$ 500	$ 2,750	$ 2,750	$ 3,250	$ 2,750	550.00%
291-56700-3220	PUBLICATIONS	$ -	$ 400	$ -	$ -	$ 400	$ -	0.00%
291-56700-3300	TRAVEL	$ -	$ 1,500	$ 1,296	$ 1,296	$ 1,500	$ -	0.00%
291-56700-3900	OTHER SUPPLIES	$ -	$ 500	$ -	$ -	$ 500	$ -	0.00%
					$ 40,000	$ -	$ -	
	TOTAL EXPENDITURES	**$ 85,411**	**$ 146,040**	**$ 65,697**	**$ 145,317**	**$ 132,768**	$ (13,272)	-9.09%
	NET INCOME (LOSS)	**$ 38,589**	**$ (53,540)**	**$ (28,197)**	**$ (107,817)**	**$ 12,232**	$ 65,772	-122.85%

291-34100	**Fund Balance, January 1**	**$**	**56,212**	**$**	**94,800**	**$**	**94,800**	**$**	**94,800**	**$**	**(13,017)**
	Fund Balance, December 31	**$**	**94,800**	**$**	**41,260**	**$**	**66,603**	**$**	**(13,017)**	**$**	**(785)**

Fund 291 was established by City Council action in April 2019, to fund a new office of Community Development Director/City Planner. The 2019 Budget allowed for 6 months of expenses, and included an allowance for relocation expenses ($10,000 in line item 2900). The position was filled with the appointment of a new department head, who began her duties on September 14, 2019.

After three years of existence, this office has been actively involved in numerous development and redevelopment efforts of the City, ranging from marketing the vacant, 310,000 SF former Paragon facilty to commercial redevelopment projects in the downtown and waterfront areas. Several new TID have been created, to assist in development at the Woodland Industrial Park (TID 14) and at priority redevelopment sites including the former Hansen the Florist site (TID 15), Eggers downtown site (TID 16) and Eggers West site (TID 17). Existing TID's have also been amended to assist with new projects, such as the TID 8 grant to assist with the Riverside Foods expansion in 2019-2020.

This budget is currently funded with annual transfers from Funds 417 (Industrial park Development) and 290 (Ec Dev Loan Fund).

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/24 Prior year Actual	12/31/25 Cur Year Budget	09/30/25 Year-to-date Actual	Proj YE	2026 Budget	Change from Prev Budget	Percent Change
	HARBOR MASTERPLAN IMPLEMENTATION							
	REVENUES							
403-48300	SALE OF PROPERTY	$ -	$ -	$ -	$ -	$ -	$ -	
403-48580	GRANT PROCEEDS	$ -	$ -	$ -	$ -	$ -	$ -	
403-49110	PROCEEDS FROM DEBT	$ -	$ -	$ -	$ -	$ -	$ -	
403-49223	XFER FROM OTHER FUNDS	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL REVENUE	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	$ -	
	EXPENDITURES							
403-53540-2900	OTHER SERVICES	$ -	$ -	$ -	$ -	$ -	$ -	
403-53540-2950	DEBT ISSUE COSTS	$ -	$ -	$ -	$ -	$ -	$ -	
403-53540-2960	DEBT PREMIUM	$ -	$ -	$ -	$ -	$ -	$ -	
403-53540-2970	DEBT UNDERWRITERS DISCOUNT	$ -	$ -	$ -	$ -	$ -	$ -	
403-53540-8170	CAPITAL OUTLAY	$ 91,517	$ -	$ -	$ -	$ -	$ -	
403-53540-5950	TRANSFER TO CAP PROJ FNDS	$ 288,454	$ -	$ -	$ -	$ -	$ -	
403-53540-5960	TRANSFER TO OTHER FUNDS	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL EXPENDITURES	**$ 379,971**	**$ -**	**$ -**	**$ -**	**$ -**	$ -	
	NET INCOME (LOSS)	**$ (379,971)**	**$ -**	**$ -**	**$ -**	**$ -**		
403-34100	**Fund Balance - January 1**	**$ 838,454**	**$ 458,483**	**$ 458,483**	**$ 458,483**	**$ 458,483**		
	Fund Balance - December 31	**$ 458,483**	**$ 458,483**	**$ 458,483**	**$ 458,483**	**$ 458,483**		

Fund 403 holds monies borrowed by the City in 2019 and 2020 for "Harbor Master Plan Implementation," to include the purchase of the 12.5 acre former Hamilton Industries site on the downtown waterfront.

The City has negotiated an agreement with property owner Thermo Fisher Scientific for the City's purchase of the property, for $1.5 million. The closing on such a purchase has been delayed for 2+ years as Thermo Fisher has addressed an identified issue with TCE contamination on the site, and as the WI Department of Natural Resources has required additional sampling and testing for other possible contaminants. Budgeted expenditures of $1,512,000 recognize that there may be a need for the City to incur additional legal and/or consulting services prior to any closing on the property. Redevelopment of this prime waterfront site has been a high priority on the City's goals list for several years.

The 2024 Budget provided for re-allocating some of these borrowed funds to pay for other budgeted capital projects ($288,454), and to proceed with purchase of a former Eggers Industries warehouse property on the downtown waterfront, adjacent to the Hamilton site ($92,000). The City will continue to monitor the progress of Thermo Fisher's environmental work on the site. Additonal borrowing will be needed to finalize that proerty purchase when conditions permit.

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/24 Prior year Actual	12/31/25 Cur Year Budget	09/30/25 Year-to-date Actual	Proj YE	2026 Budget	Change from Prev Budget	Percent Change
	RESILIENT SHORELINE PLANNING FUND							
	REVENUES							
404-48580	GRANT PROCEEDS	$ -	$ 405,354	$ 18,597	$ 125,000	$ 280,354	$ (125,000)	-30.84%
404-49223	TRANSFER FROM OTHER FUNDS	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL REVENUE	**$ -**	**$ 405,354**	**$ 18,597**	**$ 125,000**	**$ 280,354**	$ (125,000)	-30.84%
	EXPENDITURES							
404-53540-2900	PROFESSIONAL SERVICES	$ -	$ 405,354	$ 161,288	$ 250,000	$ 155,354	$ (250,000)	-61.67%
404-53540-5960	TRANSFER TO OTHER FUNDS	$ -	$ -	$ -	$ -	$ -	$ -	
404-53540-8130	CAPITAL OUTLAY-CONSTRUCTION	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL EXPENDITURES	**$ -**	**$ 405,354**	**$ 161,288**	**$ 250,000**	**$ 155,354**	$ (250,000)	-61.67%
	NET INCOME (LOSS)	**$ -**	**$ -**	**$ (142,691)**	**$ (125,000)**	**$ 125,000**	$ 125,000	
404-34100	**Fund Balance - January 1**	**$ -**	**$ -**	**$ -**	**$ -**	**$ (125,000)**		
	Fund Balance - December 31	**$ -**	**$ -**	**$ (142,691)**	**$ (125,000)**	**$ -**		

In 2024, the City secured significant grant funding for a comprehensive shoreline planning project covering more than three miles of Lake Michigan shoreline—mostly City-owned—from the harbor entrance to just beyond the south city limits at the Chamber of Commerce property in Manitowoc.
This fund is used to track all revenues and expenditures associated with the grant-funded project. Grant revenues are received on a reimbursement basis after eligible project costs are incurred.

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/24 Prior year Actual	12/31/25 Cur Year Budget	09/30/25 Year-to-date Actual	Proj YE	2026 Budget	Change from Prev Budget	Percent Change
	BIKE TRAIL CONSTRUCTION							
	REVENUES							
410-43580	GRANT PROCEEDS - DOT Grant, Coastal Grant	$ -	$ -	$ -	$ -	$ -	$ -	
410-48500	DONATIONS	$ -	$ -	$ -	$ -	$ -	$ -	
410-49110	PROCEEDS FROM DEBT	$ -	$ -	$ -	$ -	$ 22,000	$ 22,000	
410-49223	TRANS FROM OTHER FUNDS	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL REVENUE	**$ -**	**$ -**	**$ -**	**$ -**	**$ 22,000**	$ 22,000	
	EXPENDITURES							
410-55410-2900	OTHER SERVICES	$ -	$ -	$ -	$ -		$ -	
410-55410-3900	OTHER SUPPLIES	$ -	$ -	$ -	$ -		$ -	
410-55410-5970	TRANSFER TO OTHER FUNDS	$ -	$ -	$ -	$ -		$ -	
410-55410-8200	TRAIL CONSTRUCTION EXPENSES	$ -	$ 50,000	$ -	$ -	$ 50,000	$ -	0.00%
	- East River Corridor				$ -	$ 15,799	$ 15,799	
410-55410-8210	CONTINGENCY	$ -	$ -	$ 10,319	$ 10,319	$ -	$ -	
	TOTAL EXPENDITURES	**$ -**	**$ 50,000**	**$ 10,319**	**$ 10,319**	**$ 65,799**	$ 15,799	31.60%
	NET INCOME (LOSS)	**$ -**	**$ (50,000)**	**$ (10,319)**	**$ (10,319)**	**$ (43,799)**	$ 6,201	-12.40%
410-34100	**Fund Balance - January 1**	**$ 54,118**	**$ 54,118**	**$ 54,118**	**$ 54,118**	**$ 43,799**		
	Fund Balance - December 31	**$ 54,118**	**$ 4,118**	**$ 43,799**	**$ 43,799**	**$ (0)**		

2026 planned outlay is for completing the trail connection along East River Street, between the Washington Street bridge and Jefferson Street. Part of this link was completed in 2023; the balance to be completed in 2026 will extend along the Kozlowski Automotive parking lot and the park space at Washington and East River (former liquor store site).

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/24 Prior year Actual	12/31/25 Cur Year Budget	09/30/25 Year-to-date Actual	Proj YE	2026 Budget	Change from Prev Budget	Percent Change
	CENTRAL PARK RENOVATION FUND							
	REVENUES							
415-43580	GRANT PROCEEDS	$ 50,000	$ -	$ -	$ -	$ -	$ -	
415-48100	INTEREST ON INVESTMENTS	$ 2	$ -	$ -	$ -	$ -	$ -	
415-48500	DONATIONS	$ 12,254	$ -	$ -	$ -	$ -	$ -	
415-48501	SCHMITT BROS. STAGE DONATION	$ -	$ -	$ -	$ -	$ -	$ -	
415-49110	PROCEEDS FROM DEBT	$ 50,000	$ -	$ -	$ -	$ -	$ -	
415-49223	TRANS FROM OTHER FUNDS	$ 25,000	$ 49,000	$ 25,000	$ 35,000	$ -	$ (49,000)	-100.00%
	TOTAL REVENUE	**$ 137,256**	**$ 49,000**	**$ 25,000**	**$ 35,000**	**$ -**	$ (49,000)	-100.00%
	EXPENDITURES							
415-55410-2900	OTHER SERVICES	$ 1,750	$ -	$ -	$ -	$ -	$ -	
415-55410-3900	OTHER SUPPLIES	$ -	$ -	$ -	$ -	$ -	$ -	
415-55410-5970	TRANSFER TO OTHER FUNDS	$ -	$ -	$ -	$ -	$ -	$ -	
415-55410-8200	CONSTRUCTION EXPENSES	$ 64,926	$ -	$ -	$ -	$ -	$ -	
415-55410-8210	CONTINGENCY	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL EXPENDITURES	**$ 66,676**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
	NET INCOME (LOSS)	**$ 70,580**	**$ 49,000**	**$ 25,000**	**$ 35,000**	**$ -**	$ (49,000)	-100.00%
415-34100	**Fund Balance - January 1**	**$ (114,130)**	**$ (43,550)**	**$ (43,550)**	**$ (43,550)**	**$ (8,550)**		
	Fund Balance - December 31	**$ (43,550)**	**$ 5,450**	**$ (18,550)**	**$ (8,550)**	**$ (8,550)**		

Fund 415 was established in 2021 to account for revenues and expenditures associated with the Central Park West 365 project.

This amibitious project, to rebuild Central Park West as a year-round hub for outdoor activities in heart of downtown Two Rivers, was completed in 2023.

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/24 Prior year Actual	12/31/25 Cur Year Budget	09/30/25 Year-to-date Actual	Proj YE	2026 Budget	Change from Prev Budget	Percent Change
	INDUSTRIAL PARK DEV FUND							
	REVENUES							
417-48100	INTEREST ON INVESTMENTS	$ -	$ -	$ -			$ -	
417-48200	RENT-CITY PROPERTY(BLDGS)	$ 86,616	$ 85,000	$ 66,582	$ 89,033	$ 91,872	$ 6,872	8.08%
417-48210	RENT- LAND/FARMLAND	$ 54,170	$ 55,000	$ 4,660	$ 6,810	$ 6,450	$ (48,550)	-88.27%
417-48300	SALE OF PROP & EQUIP	$ -	$ -	$ -	$ -	$ 150,000	$ 150,000	
417-48800	LOAN PRINCIPAL COLLECTED	$ -	$ -	$ -	$ -	$ -	$ -	
417-48810	LOAN INTEREST COLLECTED	$ -	$ -	$ -	$ -	$ -	$ -	
417-48900	OTHER REVENUES	$ -	$ -	$ -	$ -	$ -	$ -	
417-49110	PROCEEDS FROM DEBT	$ -	$ -	$ -	$ -	$ -	$ -	
417-49210	TRANSFER FROM GEN FUND	$ -	$ -	$ -	$ -	$ -	$ -	
417-49223	TRANSFER FROM OTHER FUNDS	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL REVENUES	**$ 140,786**	**$ 140,000**	**$ 71,242**	**$ 95,843**	**$ 248,322**	$ 108,322	77.37%
	EXPENDITURES							
417-56700-2210	ELECTRICITY	$ -	$ -	$ -			$ -	
417-56700-2250	STORMWATER EXPENSE	$ 1,649	$ 1,650	$ 1,237	$ 1,650	$ 1,650	$ -	0.00%
417-56700-2900	OTHER SERVICES	$ 2,895	$ 3,000	$ 377	$ 3,000	$ 3,000	$ -	0.00%
417-56700-2910	PRINTING/ADVERTISING	$ -	$ -	$ -	$ -	$ -	$ -	
417-56700-2950	DEBT ISSUANCE COSTS	$ -	$ -	$ -	$ -	$ -	$ -	
417-56700-3900	OTHER SUPPLIES	$ -	$ -	$ -	$ -	$ -	$ -	
417-56700-5950	TRANSFER TO GENERAL FUND	$ 116,000	$ 140,000	$ 140,000	$ 140,000	$ 100,000	$ (40,000)	-28.57%
417-56700-5960	TRANSFER TO OTHER FUNDS	$ 49,000	$ -	$ -	$ -	$ 70,000	$ 70,000	
417-56700-6220	INTEREST EXPENSE ON ADVANCES	$ -	$ -	$ -	$ -	$ -	$ -	
417-56700-8150	CO-MACHINERY/EQUIPMENT	$ -	$ -	$ -	$ -	$ -	$ -	
417-56700-8170	CO - OTHER IMPROVEMENTS	$ 3,564	$ 12,000	$ 15,732	$ 15,750	$ 12,000	$ -	0.00%
	TOTAL EXPENDITURES	**$ 173,108**	**$ 156,650**	**$ 157,346**	**$ 160,400**	**$ 186,650**	$ 30,000	19.15%
	NET INCOME (LOSS)	$ (32,322)	$ (16,650)	$ (86,104)	$ (64,557)	$ 61,672	$ 78,322	-470.40%
417-34100	**Fund Balance - January 1**	**$ 48,755**	**$ 16,433**	**$ 16,433**	**$ 16,433**	**$ (48,124)**		
	Fund Balance - December 31	**$ 16,433**	**$ (217)**	**$ (69,671)**	**$ (48,124)**	**$ 13,548**		

The Industrial Park Capital Fund has revenue sources that include lease payments on the City-owned industrial buildings at 1429 A and B Wentker Court, rental of undeveloped land at the Woodland Industrial Park for farming, and land sales at the Woodland aind Columbus industrial parks. Expenditures are for storm water expenses and minor maintenence at the Wentker Court properties, and "transfers" out that help support the City's General Fund and Community Development Fund.

Improvements to the smaller building on Wentker Court (1429B) planned to 2025 include roof repair and replacement of the cooling unit for the AC system (currently inoperable). If funding levels permit, some exterior painting on the 1429A building may also be pursued.

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/24 Prior year Actual	12/31/25 Cur Year Budget	09/30/25 Year-to-date Actual	Proj YE	2026 Budget	Change from Prev Budget	Percent Change
	CITY LANDFILL FUND							
	REVENUES							
419-48900	OTHER REVENUES	$ 144,868	$ 144,000	$ 108,730	$ 144,973	$ 144,000	$ -	0.00%
419-49110	PROCEEDS FROM DEBT	$ 200,000	$ -	$ -	$ -	$ -	$ -	
419-49210	TRANSFER FROM GEN FUND	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL REVENUES	**$ 344,868**	**$ 144,000**	**$ 108,730**	**$ 144,973**	**$ 144,000**	$ -	0.00%
	EXPENDITURES							
419-53600-2210	ELECTRICITY	$ 1,795	$ 2,200	$ 1,601	$ 1,965	$ 2,200	$ -	0.00%
419-53600-2240	SEWER EXPENSE	$ 67,536	$ 65,000	$ 46,292	$ 58,260	$ 65,000	$ -	0.00%
419-53600-2900	OTHER SERVICES--testing, consultant fees	$ 36,683	$ 30,000	$ 14,259	$ 20,020	$ 55,000	$ 25,000	83.33%
419-53600-2950	DEBT ISSUANCE COSTS	$ -	$ -	$ -	$ -	$ -	$ -	
419-53600-3900	OTHER SUPPLIES	$ 5,532	$ 3,000	$ 833	$ 1,176	$ 3,000	$ -	0.00%
419-53600-5950	TRANSFER TO DEBT SERVICE	$ -	$ 23,114	$ -	$ -	$ 25,220	$ 2,106	9.11%
419-53600-8170	CO - OTHER IMPROVEMENTS--repair and maint.	$ 8,272	$ 150,000	$ 179,148	$ 180,000	$ 60,000	$ (90,000)	-60.00%
	TOTAL EXPENDITURES	**$ 119,819**	**$ 273,314**	**$ 242,133**	**$ 261,421**	**$ 210,420**	$ (62,894)	-23.01%
	NET INCOME (LOSS)	$ 225,050	$ (129,314)	$ (133,403)	$ (116,448)	$ (66,420)	$ 62,894	-48.64%
419-34100	**Fund Balance - January 1**	**$ 121,769**	**$ 346,819**	**$ 346,819**	**$ 346,819**	**$ 230,371**		
	Fund Balance - December 31	**$ 346,819**	**$ 217,505**	**$ 213,416**	**$ 230,371**	**$ 163,951**		

Fund 419 accounts for post-closure maintenance and regulatory compliance activities at the City's former landfill facilities, located on property between Riverview Drive and STH 42, in the Town of Two Rivers. The landfills were located on private property leased by the City, and were operated by the City from the 1960's to 1980. The old landfill cells occupy approximately 40 acres total.

Major expenditures from this fund are for electricity and sewer charges for the leachate collection system, and laboratory and consulting fees for ongoing groundwater monitoring. .

The revenue source for post-closure management of the old landfills is the monthly environmental fee. $2.75 of that $7.00 fee provides annual revenues of about $150,000 annually--increased from $1.50 in 2020 to address a deficit balance in this fund.

The 2026 Budget continues to provide funds for utility services, consulting fees, equipment maintenance and any costs associated with post-closure management of these old landfills. $60,000 budgeted for capital outlay is for SCADA equipment to be added.

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/24 Prior year Actual	12/31/25 Cur Year Budget	09/30/25 Year-to-date Actual	Proj YE	2026 Budget	Change from Prev Budget	Percent Change
	STREET CONSTRUCTION FUND							
	REVENUES							
451-43620	OTHER STATE AID	$ 5,525	$ -	$ -	$ -	$ -	$ -	
451-48100	INTEREST ON INVESTMENTS	$ -	$ -	$ -	$ -	$ -	$ -	
451-48500	DONATIONS	$ -	$ -	$ -	$ -	$ -	$ -	
451-49110	PROCEEDS FROM DEBT	$ 931,546	$ 1,475,000	$ 1,265,263	$ 1,265,263	$ 607,800	$ (867,200)	-58.79%
451-49210	TRANSFER FROM GEN FUND	$ -	$ -	$ -	$ -	$ -	$ -	
451-49223	TRANSFER FROM OTHER FUNDS	$ 288,454	$ -	$ -	$ -	$ -	$ -	
	TOTAL REVENUES	**$ 1,225,525**	**$ 1,475,000**	**$ 1,265,263**	**$ 1,265,263**	**$ 607,800**	$ (867,200)	-58.79%
	EXPENDITURES							
451-53300-2900	OTHER SERVICES	$ -	$ -	$ -		$ -	$ -	
451-53300-5970	TRANSFER TO OTHER FUNDS	$ -	$ -	$ -		$ -	$ -	
451-53300-8700	ASPHALT RESURFACING - CUR	$ -	$ 200,000	$ 128,423	$ 130,000	$ 452,800	$ 252,800	126.40%
	2025: Pierce - 21st to Zlatnik ($175,000 - $25,000 = $150,000)							
	2025: Repairs to Memorial Drive Waysides ($50,000)							
	2026: 18th Resurfacing- Jackson to Emmet ($73,300)							
	2026: 19th Resurfacing- Jackson to Emmet ($73,300)							
	2026: Emmet Resurfacing - 17th to 22nd ($306,200)							
451-53300-8710	CONCRETE PVMT REPAIRS-CURRENT (FLATWORK AND CRACK SEALING)	$ 82,909	$ 135,000	$ 50,527	$ 50,527	$ 70,000	$ (65,000)	-48.15%
	Crack Filling, Annual							
	2025 - Washington & 15th Colored Crosswalk Replacement							
	2026 - Washington & 21st Colored Crosswalk Replacement							
451-53300-8720	CURB & GUTTER - CURRENT	$ 10,027	$ -	$ -		$ -		
451-53300-8730	CONC PVMT - NEW - RECONST	$ 472,797	$ 950,263	$ 73,194	$ 950,263	$ -		#VALUE!
	2025: 16th, Emmet, Harbor Reconstruction (plus utilities) ($500,000)							
	2025: Sandy Bay Phase 3 Street plus electric and gas ($450,263)							
	2026: No Concrete Street project proposed							
451-53300-8740	SIDEWALKS - NEW - CURRENT	$ -	$ -	$ 2,313		$ -		
451-53300-8750	SIDEWALKS REPLACE - CUR	$ 25,121	$ 85,000	$ 8,891	$ 5,000	$ 60,000	$ (25,000)	-29.41%
451-53300-8760	GRADING & GRAVEL - CURR--Sandy Bay Phase 2	$ 526,556	$ 300,000	$ 267,393	$ 300,000	$ 25,000	$ (275,000)	-91.67%
451-53300-8770	CONCRETE PVMT NEW - CURR	$ -	$ -	$ -	$ -	$ -		
451-53300-8780	WISDOT PROJECTS	$ -	$ -	$ -	$ -	$ -		
451-53300-8790	SAFE CROSSINGS TO MARINERS TRAIL	$ -	$ -	$ -	$ -	$ -		
	TOTAL EXPENDITURES	**$ 1,117,411**	**$ 1,670,263**	**$ 530,740**	**$ 1,435,790**	**$ 607,800**	$ (1,062,463)	-63.61%
	NET INCOME (LOSS)	**$ 108,114**	**$ (195,263)**	**$ 734,523**	**$ (170,527)**	**$ -**	$ 195,263	-100.00%

451-34100	**Fund Balance - January 1**	**$**	**45,551**	**$**	**153,665**	**$**	**153,665**	**$**	**153,665**	**$**	**(16,862)**
	Fund Balance - December 31	**$**	**153,665**	**$**	**(41,598)**	**$**	**888,188**	**$**	**(16,862)**	**$**	**(16,862)**

The Streets Capital Projects Fund provides resources for construction of new streets, reconstruction or resurfacing of existing streets, and major maintenance activities undertaken on the City's 56-mile network of public streets. Funds are primarily from City borrowing; projects are as identified above.

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/24 Prior year Actual	12/31/25 Cur Year Budget	09/30/25 Year-to-date Actual	Proj YE	2026 Budget	Change from Prev Budget	Percent Change
	BRIDGE CONSTRUCTION FUND							
	REVENUES							
452-43620	OTHER STATE AID	$ 100	$ -	$ -	$ -	$ -	$ -	
452-49110	PROCEEDS FROM DEBT	$ -	$ -	$ -	$ -	$ 20,000	$ 20,000	
452-49210	TRANSFER FROM GEN FUND	$ -	$ -	$ -	$ -	$ -	$ -	
452-49223	TRANS FROM OTHER FUNDS	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL REVENUES	**$ 100**	**$ -**	**$ -**	**$ -**	**$ 20,000**	$ 20,000	
	EXPENDITURES							
452-53300-2950	DEBT ISSUANCE COSTS	$ -	$ -	$ -	$ -	$ -	$ -	
452-53300-8130	CO - CONSTRUCTION	$ -	$ -	$ -	$ -	$ -	$ -	
452-53300-8170	CO - OTHER IMPROVEMENTS	$ -	$ -	$ -	$ -	$ 20,000	$ 20,000	
452-53300-9980	22ND STREET BRIDGE	$ -	$ -	$ -	$ -	$ -	$ -	
452-53300-9981	MADISON STREET BRIDGE	$ -	$ 50,000	$ 12,684	$ 12,684	$ -	$ (50,000)	-100.00%
452-53300-9982	17TH STREET BRIDGE	$ 471	$ 5,000	$ -		$ 25,000	$ 20,000	400.00%
452-53300-9983	WASHINGTON STREET BRIDGE	$ 18,267	$ 25,000	$ 152	$ 152	$ -	$ (25,000)	-100.00%
	TOTAL EXPENDITURES	**$ 18,738**	**$ 80,000**	**$ 12,836**	**$ 12,836**	**$ 45,000**	$ (35,000)	-43.75%
	NET INCOME (LOSS)	**$ (18,638)**	**$ (80,000)**	**$ (12,836)**	**$ (12,836)**	**$ (25,000)**	$ 55,000	-68.75%
452-34100	**Fund Balance - January 1**	**$ 87,424**	**$ 68,787**	**$ 68,787**	**$ 68,787**	**$ 55,951**		
	Fund Balance - December 31	**$ 68,787**	**$ (11,214)**	**$ 55,951**	**$ 55,951**	**$ 30,951**		

This budget provides funds for repair and long-term maintenance activities on the four bridges in the City. While three of the bridges are on state trunk highways, basic repair and maintenance is the City's responsibility. The 17th Street bridge is a City-owned bridge, as it is not located on a State highway.

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/24 Prior year Actual	12/31/25 Cur Year Budget	09/30/25 Year-to-date Actual	Proj YE	2026 Budget	Change from Prev Budget	Percent Change
	PARK & CEMETERY CONS FUND							
	REVENUES							
454-43580	GRANT PROCEEDS	$ -	$ 239,500	$ 127,658	$ 239,500	$ 689,182	$ 449,682	187.76%
454-48300	SALE OF PROPERTY	$ -	$ -	$ -	$ -	$ -	$ -	
454-48440	INSURANCE CLAIMS	$ -	$ -	$ -	$ -	$ -	$ -	
454-48500	DONATIONS	$ 4,875	$ 4,825	$ -	$ -	$ 120,000	$ 115,175	2387.05%
454-48501	WEST FOUNDATION CONTRIBUTION	$ -	$ 100,000	$ 100,000	$ 100,000	$ -	$ (100,000)	-100.00%
454-49110	PROCEEDS FROM DEBT	$ 367,500	$ 479,000	$ 466,000	$ 466,000	$ 535,318	$ 56,318	11.76%
454-49210	TRANSFER FROM GEN FUND	$ -	$ -	$ -	$ -	$ -	$ -	
454-49223	TRANS FROM OTHER FUNDS	$ 30,000	$ 35,000	$ 35,000	$ 35,000	$ 42,500	$ 7,500	21.43%
	TOTAL REVENUES	**$ 402,375**	**$ 858,325**	**$ 728,658**	**$ 840,500**	**$ 1,387,000**	$ 528,675	61.59%
	EXPENDITURES							
454-55400-8150	CO-MACHINERY/EQUIPMENT	$ 158,587	$ 75,000	$ 1,413	$ -	$ 40,000	$ (35,000)	-46.67%
454-55400-8160	CO - VEHICLES	$ -	$ -	$ -	$ -		$ -	
454-55400-8680	MEMORIAL DRIVE BIKE TRAIL	$ -	$ -	$ -	$ -	$ 100,000	$ 100,000	
454-55400-8690	POINT BEACH BIKE TRAIL	$ -	$ -	$ -	$ -		$ -	
454-55400-8790	MEMORIAL DRIVE IMPROVEMEN	$ -	$ -	$ -	$ -		$ -	
454-55400-8791	MEMORIAL DRIVE LANDSCAPING	$ -	$ -	$ -	$ -		$ -	
454-55400-8820	PARK IMPROVMNTS - PRIOR	$ 10,046	$ -	$ -	$ -		$ -	
454-55400-8830	PARK IMPROVMNTS - CURRENT	$ 94,852	$ -	$ 6,757	$ 6,757	$ 10,000	$ 10,000	
454-55400-8840	FIELD RENOVATION	$ 16,860	$ -	$ -	$ -	$ 85,000	$ 85,000	
454-55400-8850	COMMUNITY HOUSE IMPROVMTS	$ 31,943	$ 30,000	$ 31,315	$ 31,315	$ 5,500	$ (24,500)	-81.67%
454-55400-8860	2025 PROJECTS	$ -	$ 685,500	$ 528,534	$ 620,032	$ 169,435	$ (516,065)	-75.28%
454-55400-8870	SENIOR CENTER IMPROVEMENTS	$ -	$ -	$ -	$ -		$ -	
454-55400-8880	CENTRAL PARK IMPROVEMENTS	$ 399	$ -	$ -	$ -		$ -	
454-55400-8980	WASHINGTON PARK IMPROVEME	$ -	$ -	$ -	$ -	$ 37,500	$ 37,500	
454-55400-8990	NESHOTAH PARK IMPROVEMENT	$ 83,382	$ -	$ 20,087	$ 24,337	$ 10,000	$ 10,000	
	NESHOTAH BEACH CONCESSION STAND	$ -	$ -	$ -	$ -	$ 450,000	$ 450,000	
	RIVERSIDE PARK PROJECT	$ -	$ -	$ -	$ -	$ 649,000	$ 649,000	
	TOTAL EXPENDITURES	**$ 396,068**	**$ 790,500**	**$ 588,107**	**$ 682,441**	**$ 1,556,435**	$ 765,935	96.89%
	NET INCOME (LOSS)	**$ 6,308**	**$ 67,825**	**$ 140,551**	**$ 158,059**	**$ (169,435)**	$ (237,260)	-349.81%
454-34100	**Fund Balance - January 1**	**$ 5,068**	**$ 11,376**	**$ 11,376**	**$ 11,376**	**$ 169,435**		
	Fund Balance - December 31	**$ 11,376**	**$ 79,201**	**$ 151,927**	**$ 169,435**	**$ 0**		

Projects proposed for funding in 2026 total $1,556,435 as listed above. Funds are from City borrowing and grants.

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/24 Prior year Actual	12/31/25 Cur Year Budget	09/30/25 Year-to-date Actual	Proj YE	2026 Budget	Change from Prev Budget	Percent Change
	FIRE EQUIPMENT FUND							
	REVENUES							
455-43200	FEDERAL GRANTS	$ -	$ -	$ -	$ -	$ -	$ -	
455-43580	GRANT PROCEEDS	$ 685	$ -	$ -	$ 39,000	$ -	$ -	
455-48100	INTEREST ON INVESTMENTS	$ -	$ -	$ -	$ -	$ -	$ -	
455-48300	SALE OF PROPERTY/EQUIPMENT	$ -	$ -	$ -	$ -	$ -	$ -	
455-48440	INSURANCE PROCEEDS	$ -	$ -	$ -	$ -	$ -	$ -	
455-48500	DONATIONS	$ 24,279	$ 12,500	$ 25,422	$ 25,500	$ 10,000	$ (2,500)	-20.00%
455-48510	EMS FUNDING ASST PROGRAM	$ -	$ -	$ -	$ -	$ -	$ -	
455-49110	PROCEEDS FROM DEBT	$ 164,000	$ 112,500	$ 112,500	$ 112,500	$ 860,000	$ 747,500	664.44%
455-49210	TRANSFER FROM OTHER FUND	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL REVENUES	**$ 188,964**	**$ 125,000**	**$ 137,922**	**$ 177,000**	**$ 870,000**	$ 745,000	596.00%
	EXPENDITURES							
455-52200-2410	MAINTENANCE EQUIPMENT/VEH	$ -	$ -	$ -	$ -	$ -	$ -	
455-52200-2900	OTHER SERVICES	$ -	$ -	$ -	$ -	$ -	$ -	
455-52200-2950	DEBT ISSUANCE COSTS	$ -	$ -	$ -	$ -	$ -	$ -	
455-52200-2960	DEBT PREMIUM	$ -	$ -	$ -	$ -	$ -	$ -	
455-52200-2970	DEBT UNDERWRITERS DISCOUNT	$ -	$ -	$ -	$ -	$ -	$ -	
455-52200-3900	OTHER SUPPLIES	$ 16,252	$ 10,000	$ 8,019	$ 10,000	$ 10,000	$ -	0.00%
455-52200-5970	TRANSFER TO OTHER FUNDS	$ -	$ -	$ -	$ -	$ -	$ -	
455-52200-8140	CO-BUILDING	$ 11,673	$ 15,000	$ 5,214	$ 15,000	$ -	$ (15,000)	-100.00%
455-52200-8150	CO-MACHINERY/EQUIPMENT	$ 13,242	$ 87,500	$ 70,921	$ 87,500	$ -	$ (87,500)	-100.00%
455-52200-8160	CO - VEHICLES	$ 737	$ -	$ 134,350	$ 134,500	$ 850,000	$ 850,000	
455-52200-8170	CO - OTHER IMPROVEMENTS	$ -	$ 10,000	$ 556	$ 10,000	$ 10,000	$ -	0.00%
455-52200-8180	VEHICLES - PRIOR	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL EXPENDITURES	**$ 41,904**	**$ 122,500**	**$ 219,060**	**$ 257,000**	**$ 870,000**	$ 747,500	610.20%
	NET INCOME (LOSS)	**$ 147,060**	**$ 2,500**	**$ (81,138)**	**$ (80,000)**	**$ -**	$ (2,500)	-100.00%
455-34100	**Fund Balance - January 1**	**$ (36,946)**	**$ 110,114**	**$ 110,114**	**$ 110,114**	**$ 30,114**		
	Fund Balance - December 31	**$ 110,114**	**$ 112,614**	**$ 28,976**	**$ 30,114**	**$ 30,114**		

Capital items proposed for funding in 2026 include:

Fire Engine	$850,000
Turnout Gear	$10,000

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/24 Prior year Actual	12/31/25 Cur Year Budget	09/30/25 Year-to-date Actual	Proj YE	2026 Budget	Change from Prev Budget	Percent Change
	PUBLIC WORKS EQUIP FUND							
	REVENUES							
457-43620	OTHER STATE AID	$ -	$ -	$ -			$ -	
457-48210	PW SMALL TOOLS CHARGE	$ 31,196	$ 25,000	$ 30,093	$ 31,000	$ 25,000	$ -	0.00%
457-48440	INSURANCE CLAIMS	$ -	$ -	$ -	$ -		$ -	
457-49110	PROCEEDS FROM DEBT	$ 575,000	$ 400,000	$ 427,234	$ 427,234	$ 51,200	$ (348,800)	-87.20%
457-49210	TRANSFER FROM GEN FUND	$ -	$ -	$ -	$ -		$ -	
457-49223	TRANS FROM OTHER FUNDS	$ -	$ -	$ -	$ -		$ -	
457-49240	APPLIED FUNDS--SALE OF EQUIPMENT	$ -	$ -	$ -	$ -		$ -	
	TOTAL REVENUES	**$ 606,196**	**$ 425,000**	**$ 457,327**	**$ 458,234**	**$ 76,200**	$ (348,800)	-82.07%
	EXPENDITURES							
457-53300-2950	DEBT ISSUANCE COSTS	$ -	$ -	$ -	$ -	$ -	$ -	
457-53300-2960	DEBT PREMIUM	$ -	$ -	$ -	$ -	$ -	$ -	
457-53300-2970	DEBT UNDERWRITERS DISCOUNT	$ -	$ -	$ -	$ -	$ -	$ -	
457-53300-5970	TRANSFER TO OTHER FUNDS	$ -	$ -	$ -	$ -	$ -	$ -	
457-53300-8100	CAPITAL EQUIPMENT	$ 310,921	$ 22,223	$ 245,036	$ 521,532	$ 15,200	$ (7,023)	-31.60%
457-53300-8130	CO - CONSTRUCTION	$ -	$ -	$ -	$ -	$ -	$ -	
457-53300-8160	CO - VEHICLES	$ 15,226	$ 13,000	$ 10,151	$ 13,000	$ 21,000	$ 8,000	61.54%
457-53300-8170	BUILDING/GROUNDS MAINT.	$ 1,386	$ 475,000	$ 105,689	$ 150,000	$ 15,000	$ (460,000)	-96.84%
457-53300-8180	VEHICLES - PRIOR	$ -	$ -	$ -	$ -	$ -	$ -	
457-53300-8190	SMALL TOOLS	$ -	$ -	$ -	$ -	$ 25,000	$ 25,000	
457-53300-8450	CAD - PRIOR	$ -	$ -	$ -	$ -	$ -	$ -	
457-53300-8460	CAD - CURRENT	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL EXPENDITURES	**$ 327,532**	**$ 510,223**	**$ 360,876**	**$ 684,532**	**$ 76,200**	$ (434,023)	-85.07%
	NET INCOME (LOSS)	**$ 278,664**	**$ (85,223)**	**$ 96,451**	**$ (226,298)**	**$ -**	$ 85,223	-100.00%
457-34100	**Fund Balance - January 1**	**$ 336,935**	**$ 615,599**	**$ 615,599**	**$ 615,599**	**$ 389,301**		
	Fund Balance - December 31	**$ 615,599**	**$ 530,376**	**$ 712,050**	**$ 389,301**	**$ 389,301**		

2 replacement 5-yard dump trucks, outfitted with plows, were budgeted in 2022 and 2023, and are expected to be deliverd by 2025 year-end ($525,000 total)

Planned purchases for 2026:

2023 Toolcat	$21,000
Misc Equip	$15,200

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/24 Prior year Actual	12/31/25 Cur Year Budget	09/30/25 Year-to-date Actual	Proj YE	2026 Budget	Change from Prev Budget	Percent Change
	CITY HALL EQUIP FUND							
	REVENUES							
459-43580	GRANT PROCEEDS--Coastal Grant for Comp Plan Update	$ -	$ -	$ -	$ -	$ -	$ -	
459-43519	COVID ROUTES TO RECOVERY	$ -	$ -	$ -	$ -	$ -	$ -	
459-48100	INTEREST INCOME	$ -	$ -	$ -	$ -	$ -	$ -	
459-48440	INSURANCE CLAIMS	$ -	$ -	$ -	$ -	$ -	$ -	
459-48500	DONATIONS	$ -	$ -	$ -	$ -	$ -	$ -	
459-49110	PROCEEDS FROM DEBT	$ 20,000	$ 25,000	$ 150,000	$ 150,000	$ 70,000	$ 45,000	180.00%
459-49210	TRANSFER FROM GEN FUND	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL REVENUES	**$ 20,000**	**$ 25,000**	**$ 150,000**	**$ 150,000**	**$ 70,000**	$ 45,000	180.00%
	EXPENDITURES							
459-51600-2900	OTHER SERVICES-Comp Plan Update	$ -	$ -	$ -	$ -	$ -	$ -	
459-51600-2950	DEBT ISSUANCE COSTS	$ -	$ -	$ -	$ -	$ -	$ -	
459-51600-2960	DEBT PREMIUM	$ -	$ -	$ -	$ -	$ -	$ -	
459-51600-2970	DEBT UNDERWRITERS DISCOUNT	$ -	$ -	$ -	$ -	$ -	$ -	
459-51600-3900	OTHER SUPPLIES	$ -	$ -	$ -	$ -	$ -	$ -	
459-51600-8150	CO-MACHINERY/EQUIPMENT	$ 962	$ 25,000	$ 24,416	$ 24,416	$ -	$ (25,000)	-100.00%
459-51600-8170	CO - OTHER IMPROVEMENTS	$ 258,450	$ 30,000	$ 31,518	$ 31,518	$ 70,000	$ 40,000	133.33%
	TOTAL EXPENDITURES	**$ 259,412**	**$ 55,000**	**$ 55,934**	**$ 55,934**	**$ 70,000**	$ 15,000	27.27%
	NET INCOME (LOSS)	**$ (239,412)**	**$ (30,000)**	**$ 94,066**	**$ 94,066**	**$ -**	$ 30,000	-100.00%
459-34100	**Fund Balance - January 1**	**$ 165,816**	**$ (73,596)**	**$ (73,596)**	**$ (73,596)**	**$ 20,470**		
	Fund Balance - December 31	**$ (73,596)**	**$ (103,596)**	**$ 20,470**	**$ 20,470**	**$ 20,470**		

This Capital Budget provides funds for capital projects involving the City Hall building and grounds, for various "general government" departments, and other miscellaneous projects.

2026 project will be design cost for the City Hall Parking Deck.

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/24 Prior year Actual	12/31/25 Cur Year Budget	09/30/25 Year-to-date Actual	Proj YE	2026 Budget	Change from Prev Budget	Percent Change
	TECHNOLOGY FUND							
	REVENUES							
460-48900	OTHER REVENUES	$ -	$ -	$ -	$ -	$ -	$ -	
460-49110	PROCEEDS FROM DEBT	$ -	$ -	$ -	$ -	$ -	$ -	
460-49210	TRANSFER FROM GEN FUND	$ -	$ -	$ -	$ -	$ -	$ -	
460-43519	COVID ROUTES TO RECOVERY	$ -	$ -	$ -	$ -	$ -	$ -	
460-49223	TRANS FROM OTHER FUNDS	$ 33,899	$ 55,000	$ 64,900	$ 55,000	$ 45,000	$ (10,000)	-18.18%
	TOTAL REVENUES	**$ 33,899**	**$ 55,000**	**$ 64,900**	**$ 55,000**	**$ 45,000**	$ (10,000)	-18.18%
	EXPENDITURES							
460-51900-5970	TRANSFER TO OTHER FUNDS	$ 9,899	$ 9,899	$ 9,900	$ 9,899	$ -	$ (9,899)	
460-51900-8100	I/S EQUIPMENT UPGRADE	$ 50,615	$ 25,000	$ 17,301	$ 25,000	$ 25,000	$ -	0.00%
460-51900-8110	I/S SERVER REPLACEMENT	$ -	$ 5,000	$ -	$ 5,000	$ 6,000	$ 1,000	20.00%
460-51900-8120	I/S PC REPLACEMENT	$ 6,089	$ 10,000	$ 9,046	$ 10,000	$ 12,000	$ 2,000	20.00%
460-51900-8121	I/S LAPTOP PURCHASE	$ -	$ -	$ -	$ -	$ -	$ -	
460-51900-8190	CO-OFFICE EQUIPMENT	$ -	$ -	$ -	$ -	$ -	$ -	
460-51900-8900	ROW ACQUISITION	$ -	$ -	$ -	$ -	$ -	$ -	
460-51900-8910	FIRE DEPARTMENT SYS	$ -	$ -	$ -	$ -	$ -	$ -	
460-51900-8920	HWY ADMIN SYSTEMS	$ -	$ -	$ -	$ -	$ -	$ -	
460-51900-8930	VEHICLE MAINT SYSTEM	$ -	$ -	$ -	$ -	$ -	$ -	
460-51900-8940	SYSTEM IMP - PRIOR	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL EXPENDITURES	**$ 66,603**	**$ 49,899**	**$ 36,247**	**$ 49,899**	**$ 43,000**	$ (6,899)	-13.83%
	NET INCOME (LOSS)	**$ (32,704)**	**$ 5,101**	**$ 28,653**	**$ 5,101**	**$ 2,000**	$ (3,101)	
460-34100	**Fund Balance - January 1**	**$ (10,989)**	**$ (43,693)**	**$ (43,693)**	**$ (43,693)**	**$ (38,592)**		
	Fund Balance - December 31	**$ (43,693)**	**$ (38,592)**	**$ (15,040)**	**$ (38,592)**	**$ (36,592)**		

The Information Services Capital Fund provides resources needed for routine replacement of IT equipment used City-wide, from major equipment like servers to laptop and PC replacement for individual users througout the City. Funds are provided from transfers from the various City operating departments and funds.

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/24 Prior year Actual	12/31/25 Cur Year Budget	09/30/25 Year-to-date Actual	Proj YE	2026 Budget	Change from Prev Budget	Percent Change
	POLICE EQUIP FUND							
	REVENUES							
461-43580	GRANT PROCEEDS	$ -	$ -	$ -	$ -	$ -	$ -	
461-48310	SALE OF ASSETS	$ -	$ -	$ -	$ -	$ -	$ -	
461-48440	INSURANCE CLAIMS	$ -	$ -	$ -	$ -	$ -	$ -	
461-48500	DONATIONS	$ 8,000	$ 2,000	$ -	$ -	$ -	$ (2,000)	-100.00%
461-48900	OTHER REVENUES	$ -	$ -	$ -	$ -	$ -	$ -	
461-49110	PROCEEDS FROM DEBT	$ 55,500	$ 136,500	$ 136,500	$ 136,500	$ 30,000	$ (106,500)	-78.02%
461-49210	TRANSFER FROM OTHER FUNDS	$ 38,646	$ 15,663	$ 15,663	$ 15,663	$ 27,717	$ 12,054	76.96%
	TOTAL REVENUES	**$ 102,146**	**$ 154,163**	**$ 152,163**	**$ 152,163**	**$ 57,717**	$ (96,446)	-62.56%
	EXPENDITURES							
461-52100-2900	OTHER SERVICES	$ -	$ -	$ 140	$ 140	$ -	$ -	
461-52100-2950	DEBT ISSUANCE COSTS	$ -	$ -	$ -	$ -	$ -	$ -	
461-52100-2960	DEBT PREMIUM	$ -	$ -	$ -	$ -	$ -	$ -	
461-52100-2970	DEBT UNDERWRITERS DISCOUNT	$ -	$ -	$ -	$ -	$ -	$ -	
461-52100-3220	PUBLICATIONS	$ -	$ -	$ -	$ -	$ -	$ -	
461-52100-3300	TRAVEL	$ -	$ -	$ -	$ -	$ -	$ -	
461-52100-3900	OTHER SUPPLIES	$ 1,037	$ -	$ 1,038	$ 1,038	$ -	$ -	
461-52100-5950	TRANSFER TO OTHER FUNDS	$ 61,893	$ 15,663	$ -	$ -	$ -	$ (15,663)	-100.00%
461-52100-8150	CO-MACHINERY/EQUIPMENT	$ 57,883	$ 136,500	$ 26,804	$ 130,000	$ 30,000	$ (106,500)	-78.02%
461-52100-8160	CO - VEHICLES	$ 155,958	$ -	$ 20,897	$ 20,897	$ -	$ -	
461-52100-8180	VEHICLES - PRIOR	$ -	$ -	$ -	$ -	$ -	$ -	
461-52100-8200	TECHNOLOGY GRANT EXPENSE	$ -	$ -	$ -	$ -	$ -	$ -	
	TOTAL EXPENDITURES	**$ 276,770**	**$ 152,163**	**$ 48,879**	**$ 152,075**	**$ 30,000**	$ (122,163)	-80.28%
	NET INCOME (LOSS)	**$ (174,625)**	**$ 2,000**	**$ 103,284**	**$ 88**	**$ 27,717**	$ 25,717	1285.85%
461-34100	**Fund Balance - January 1**	**$ 59,957**	**$ (114,668)**	**$ (114,668)**	**$ (114,668)**	**$ (114,580)**		
	Fund Balance - December 31	**$ (114,668)**	**$ (112,668)**	**$ (11,384)**	**$ (114,580)**	**$ (86,863)**		

NOTE: Fund Balance reflects amount due to other funds for internal borrowing for Police Vehicle purchases

The Police Department Capital fund is typically funded by a combination of City borrowing, grants, community donations and inter-fund borrowing.

Office Furniture	$ 3,500
Squad Camera Replacement (2)	$ 30,000
POLICE DEPARTMENT SUBTOTAL	**$ 33,500**

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/24 Prior year Actual	12/31/25 Cur Year Budget	09/30/25 Year-to-date Actual	Proj YE	2026 Budget	Change from Prev Budget	Percent Change
	SOLID WASTE UTILITY							
	REVENUES							
640-43545	STATE RECYCLING AID	$ 82,618	$ 81,900	$ 61,463	$ 81,900	$ 81,900	$ -	0.00%
640-46310	SALES OF STICKERS AND BINS	$ 581,192	$ 550,000	$ 423,876	$ 572,852	$ 586,000	$ 36,000	6.55%
640-48900	ENVIRONMENTAL FEE	$ 236,414	$ 235,500	$ 176,851	$ 236,000	$ 236,000	$ 500	0.21%
640-49500	LATE PAYMENT CHARGES	$ 2,090	$ 1,900	$ 1,240	$ 1,597	$ 1,900	$ -	0.00%
Total REVENUES:		**$ 902,314**	**$ 869,300**	**$ 663,429**	**$ 892,349**	**$ 905,800**	$ 36,500	4.20%
	EXPENDITURES							
	STREET CLEANING							
640-53310-1220	WAGES - FULLTIME- UNION	$ -	$ -	$ -	$ -	$ -		
640-53310-1280	WAGES-LONGEVITY PAY	$ -	$ -	$ -	$ -	$ -		
640-53310-1290	WAGES-OVERTIME	$ -	$ -	$ -	$ -	$ -		
640-53310-1310	WI RETIREMENT	$ -	$ -	$ -	$ -	$ -		
640-53310-1320	FICA	$ -	$ -	$ -	$ -	$ -		
640-53310-1330	HEALTH INSURANCE	$ -	$ -	$ -	$ -	$ -		
640-53310-1333	HEALTH SAVINGS ACCOUNT	$ -	$ -	$ -	$ -	$ -		
640-53310-1340	LIFE INSURANCE	$ -	$ -	$ -	$ -	$ -		
640-53310-2230	WATER EXPENSE	$ -	$ -	$ -	$ -	$ -		
640-53310-2900	OTHER SERVICES	$ 20,275	$ -	$ 220	$ -	$ -		
640-53310-3900	OTHER SUPPLIES	$ 594	$ -	$ -	$ -	$ -		
Total STREET CLEANING:		**$ 20,869**	**$ -**	**$ 220**	**$ -**	**$ -**		

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/24 Prior year Actual	12/31/25 Cur Year Budget	09/30/25 Year-to-date Actual	Proj YE	2026 Budget	Change from Prev Budget	Percent Change
	REFUSE							
640-53620-1100	FULLTIME SALARIES	$ 9,699	$ 9,936	$ 7,450	$ 9,758	$ 10,234	$ 298	3.00%
640-53620-1200	WAGES - FULLTIME - NONUNION	$ 5,637	$ 5,102	$ 3,940	$ 5,148	$ 5,255	$ 153	3.00%
640-53620-1220	WAGES - FULLTIME- UNION	$ 6,360	$ 6,315	$ 4,843	$ 6,332	$ 6,504	$ 189	2.99%
640-53620-1240	WAGES-UNION PART TIME	$ -	$ -	$ -	$ -			
640-53620-1280	WAGES-LONGEVITY PAY	$ -	$ 610	$ -	$ -	$ 520	$ (90)	-14.75%
640-53620-1290	WAGES-OVERTIME	$ -	$ -	$ -	$ -			
640-53620-1310	WI RETIREMENT	$ 1,475	$ 1,502	$ 1,128	$ 1,476	$ 1,602	$ 100	6.66%
640-53620-1320	FICA	$ 1,583	$ 1,653	$ 1,190	$ 1,560	$ 1,703	$ 50	3.02%
640-53620-1330	HEALTH INSURANCE	$ 3,382	$ 3,188	$ 2,867	$ 3,823	$ 4,127	$ 939	29.46%
640-53620-1333	HEALTH SAVINGS ACCOUNT	$ -	$ -	$ -	$ -			
640-53620-1334	HEALTH INSURANCE OPT-OUT	$ 400	$ 400	$ 292	$ 116	$ 140		
640-53620-1340	LIFE INSURANCE	$ 112	$ 125	$ 87	$ 53,000	$ 56,650	$ 56,525	45220.00%
640-53620-2100	PROFESSIONAL SERVICES	$ 52,054	$ 52,022	$ 40,577	$ 290,000	$ 329,000	$ 276,978	532.42%
640-53620-2900	OTHER SERVICES	$ 281,103	$ 313,000	$ 203,989	$ 12,798	$ 13,000	$ (300,000)	-95.85%
640-53620-3900	OTHER SUPPLIES	$ 13,038	$ 13,000	$ 9,480	$ 4,673	$ 3,300	$ (9,700)	-74.62%
640-53620-5950	TRANSFER TO CAP PROJ FNDS	$ 2,034	$ 3,966	$ 3,894				#VALUE!
Total PW SOLID WASTE REFUSE:		**$ 376,877**	**$ 410,819**	**$ 279,737**	**$ 388,684**	**$ 432,035**	$ 21,216	5.16%

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/24 Prior year Actual	12/31/25 Cur Year Budget	09/30/25 Year-to-date Actual	Proj YE	2026 Budget	Change from Prev Budget	Percent Change
	RECYCLING							
640-53625-1100	FULLTIME SALARIES	$ 8,487	$ 8,694	$ 6,518	$ 8,538	$ 8,954	$ 260	2.99%
640-53625-1200	FULLTIME NONUNION	$ 5,637	$ 5,102	$ 3,940	$ 5,148	$ 5,255		
640-53625-1220	WAGES - FULLTIME- UNION	$ 42,201	$ 41,357	$ 10,260	$ 41,357	$ 42,778	$ 1,421	3.44%
640-53625-1240	WAGES-UNION PART TIME	$ -	$ -	$ -	$ -			
640-53625-1280	LONGEVITY	$ -	$ -	$ -	$ 1,749	$ 1,842		
640-53625-1290	WAGES-OVERTIME	$ -	$ 1,749	$ -	$ 3,988	$ 4,263	$ 2,514	143.76%
640-53625-1310	WI RETIREMENT	$ 3,591	$ 3,988	$ 1,435	$ 4,409	$ 4,549	$ 561	14.08%
640-53625-1320	FICA	$ 3,737	$ 4,409	$ 1,435	$ 14,123	$ 14,409	$ 10,000	226.80%
640-53625-1330	HEALTH INSURANCE	$ 6,724	$ 14,123	$ 2,893	$ -			#VALUE!
640-53625-1333	HEALTH SAVINGS ACCOUNT	$ -	$ -	$ -	$ 115	$ 135	$ 135	
640-53625-1340	LIFE INSURANCE	$ 134	$ 125	$ 86	$ 372,000	$ 414,000	$ 413,875	331100.00%
640-53625-2900	OTHER SERVICES	$ 354,498	$ 400,000	$ 224,355	$ 100	$ 100	$ (399,900)	-99.98%
640-53625-2910	PRINTING/ADVERTISING	$ -	$ 100	$ -	$ 4,000	$ 4,000	$ 3,900	3900.00%
640-53625-3900	OTHER SUPPLIES	$ 216	$ 4,000	$ -	$ -	$ -		#VALUE!
640-53625-8150	CO-MACHINERY/EQUIPMENT	$ -	$ -	$ -	$ -	$ -		
640-53625-5970	TRANSFER TO OTHER FUNDS	$ -	$ -	$ -	$ -	$ -		
640-53625-9750	DEPRECIATION EXPENSE	$ -	$ -	$ -	$ -	$ -		
	Total PW SOLID WASTE RECYCLING:	**$ 425,226**	**$ 483,647**	**$ 250,922**	**$ 455,527**	**$ 500,285**	$ 16,638	3.44%
	OTHER EXPENSES							
640-59427-6210	INTEREST EXPENSE	$ 7,372	$ 13,985	$ 6,756	$ 5,510	$ 158	$ (13,827)	-98.87%
640-59904-2900	OTHER SERVICES	$ 109	$ 300	$ 25	$ 30	$ 300	$ -	0.00%
640-59999-1311	GASB 68 PENSION EXPENSE	$ 514	$ -	$ -	$ -			
640-59999-1321	GASB 75 OPEB EXPENSE	$ (8,339)	$ -	$ -	$ -			
	Total UNCOLLECTIBLE ACCOUNTS:	**$ (343)**	**$ 14,285**	**$ 6,781**	**$ 5,540**	**$ 458**	**$ (13,827)**	-96.79%
	SOLID WASTE FUND EXPENDITURE TOTAL:	**$ 822,629**	**$ 908,751**	**$ 537,660**	**$ 849,751**	**$ 932,778**	$ 24,027	2.64%
	NET INCOME (LOSS)	**$ 79,685**	**$ (39,451)**	**$ 125,769**	**$ 42,598**	**$ (26,978)**	$ 12,473	-31.62%
640-34100	**Fund Balance, January 1**	$ 79,264	$ 158,949	$ 158,949	$ 158,949	$ 201,547	$ 42,598	26.80%
	Fund Balance, December 31	$ 158,949	$ 119,498	$ 284,718	$ 201,547	$ 174,569	$ 55,071	46.09%

Account Number	Account Title	12/31/24 Prior year Actual	01/01/25 Cur Year Budget	09/30/25 Actual	Proj YE	2026 Budget	Change from Prev Budget	Percent Change
	WATER UTILITY							
	SALES OF WATER							
650-49611	RESIDENTIAL SERVICE	$ 1,739,266	$ 1,775,300	$ 1,321,199	$ 1,721,796	$ 1,761,300	$ (14,000)	-0.79%
650-49612	COMMERCIAL SERVICE	$ 313,858	$ 330,400	$ 235,057	$ 313,409	$ 329,400	$ (1,000)	-0.30%
650-49613	INDUSTRIAL SERVICE	$ 75,408	$ 73,600	$ 63,780	$ 85,040	$ 76,300	$ 2,700	3.67%
650-49615	MULTIFAMILY RESIDENTIAL SERV	$ 95,590	$ 99,300	$ 70,413	$ 93,884	$ 100,600	$ 1,300	1.31%
650-49616	IRRIGATION SERVICE	$ -	$ -	$ -	$ -	$ -		
650-49462	PRIVATE FIRE PROTECTION	$ 26,422	$ 25,700	$ 19,210	$ 25,613	$ 26,100	$ 400	1.56%
650-49463	PUBLIC FIRE PROTECTION	$ 765,141	$ 706,100	$ 574,892	$ 766,523	$ 732,800	$ 26,700	3.78%
650-49464	MUNICIPAL	$ 49,771	$ 40,800	$ 43,899	$ 58,531	$ 41,900	$ 1,100	2.70%
650-49467	INTERDEPARTMENTAL	$ 26,012	$ 25,400	$ 20,185	$ 26,913	$ 23,800	$ (1,600)	-6.30%
	TOTAL SALES OF WATER	**$ 3,091,468**	**$ 3,076,600**	**$ 2,348,634**	**3,091,709**	**3,092,200**	$ 15,600	0.51%
	OTHER OPERATING REVENUES							
650-49460	B/T/H SALES	$ 1,443	$ -	$ 560	$ 650	$ -		
650-49470	FORFEITED DISCOUNTS	$ 10,955	$ 9,500	$ 7,128	$ 9,504	$ 9,500	$ -	0.00%
650-49471	MISC REVENUE	$ 1,829	$ 1,200	$ 1,360	$ 1,813	$ 1,200	$ -	0.00%
650-49474	OTHER WATER REVENUE	$ 21,321	$ 16,500	$ 17,356	$ 23,141	$ 56,000	$ 39,500	239.39%
650-49720	RENTS FROM WATER PROPERTY	$ -	$ -	$ -	$ -	$ -		
	TOTAL OPERATING REVENUES	**$ 35,549**	**$ 27,200**	**$ 26,404**	**$ 35,108**	**$ 66,700**	$ 39,500	145.22%
Total REVENUES:		**$ 3,127,017**	**$ 3,103,800**	**$ 2,375,038**	**$ 3,126,817**	**$ 3,158,900**	$ 55,100	1.78%

Account Number	Account Title	12/31/24 Prior year Actual	01/01/25 Cur Year Budget	09/30/25 Actual	Proj YE	2026 Budget	Change from Prev Budget	Percent Change
	OPERATING							
	PERSONNEL SERVICES							
650-56500-1500	OTHER EARNINGS	$ -	$ -	$ (0)	$ -	$ -		
	Total MISC PERSONNEL SERVICES:	**$ -**	**$ -**	**$ (0)**	**$ -**	**$ -**		
	PURCHASED WATER							
650-59602-2900	OTHER SERVICES	$ 10,032	$ 8,000	$ 7,748	$ 10,331	$ 10,000	$ 2,000	25.00%
	Total PURCHASED WATER:	**$ 10,032**	**$ 8,000**	**$ 7,748**	**$ 10,331**	**$ 10,000**	$ 2,000	25.00%
	MISC OPERATING							
650-59603-2200	TELEPHONE EXPENSE	$ -	$ -	$ -	$ -	$ -		
650-59603-2900	OTHER SERVICES	$ 1,240	$ 1,500	$ 964	$ 1,500	$ 1,500	$ -	0.00%
	Total MISC OPERATING:	**$ 1,240**	**$ 1,500**	**$ 964**	**$ 1,500**	**$ 1,500**	$ -	0.00%
	MAINT OF LAKE INTAKE							
650-59613-1220	WAGES - FULLTIME	$ 953	$ 1,000	$ -	$ -	$ 1,100	$ 100	10.00%
650-59613-2900	OTHER SERVICES	$ -	$ 30,000	$ 10,900	$ -	$ 5,385	$ (24,615)	-82.05%
650-59613-2990	TRANSPORTATION EXPENSE	$ -	$ 100	$ -	$ -	$ 100	$ -	0.00%
	Total MAINT OF LAKE INTAKE:	**$ 953**	**$ 31,100**	**$ 10,900**	**$ -**	**$ 6,585**	$ (24,515)	-78.83%
	Total OPERATING EXPENSE	**$ 12,225**	**$ 40,600**	**$ 19,612**	**$ 11,831**	**$ 18,085**	$ (22,515)	-55.46%
	PUMPING EXPENSE							
	OPS, SUPERVISION, ENG							
650-59620-1200	WAGES - FULLTIME	$ 55,632	$ 57,000	$ 42,841	$ 57,121	$ 58,700	$ 1,700	2.98%
650-59620-1220	**WAGES - FULLTIME**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**		
	Total OPS, SUPERVISION, ENGN:	**$ 55,632**	**$ 57,000**	**$ 42,841**	**$ 57,121**	**$ 58,700**	$ 1,700	2.98%

Account Number	Account Title	12/31/24 Prior year Actual	01/01/25 Cur Year Budget	09/30/25 Actual	Proj YE	2026 Budget	Change from Prev Budget	Percent Change
	POWER/GAS FOR PUMPING							
650-59623-2210	ELECTRICITY	$ 36,822	$ 45,000	$ 30,621	$ 40,828	$ 40,000	$ (5,000)	-11.11%
650-59623-2230	WATER EXPENSE	$ -	$ -	$ -	$ -	$ -		
650-59623-2240	SEWER EXPENSE	$ -	$ -	$ -	$ -	$ -		
	Total POWER/GAS FOR PUMPING:	**$ 36,822**	**$ 45,000**	**$ 30,621**	**$ 40,828**	**$ 40,000**	$ (5,000)	-11.11%
	OPERATING PUMPING LABOR							
650-59624-1220	WAGES - FULLTIME	$ 17,245	$ 22,800	$ 14,484	$ 19,312	$ 23,600	$ 800	3.51%
650-59624-2990	TRANSPORTATION EXPENSE	$ -	$ 100	$ -	$ -	$ 100	$ -	0.00%
	Total OPERATING PUMPING LABOR:	**$ 17,245**	**$ 22,900**	**$ 14,484**	**$ 19,312**	**$ 23,700**	$ 800	3.49%
	OPERATING MISC EXPENSES							
650-59626-2200	TELEPHONE EXPENSE	$ -	$ -	$ -	$ -	$ -		
650-59626-2201	CELLULAR PHONE	$ 366	$ 500	$ 285	$ 380	$ 500	$ -	0.00%
650-59626-2220	NATURAL GAS/HEAT	$ 1,886	$ 2,800	$ 2,091	$ 2,788	$ 2,800	$ -	0.00%
650-59626-2900	OTHER SERVICES	$ 207	$ 500	$ 185	$ 247	$ 500	$ -	0.00%
650-59626-3900	OTHER SUPPLIES	$ -	$ 1,000	$ -	$ 1,000	$ 1,000	$ -	0.00%
	Total OPERATING MISC EXPENSES:	**$ 2,460**	**$ 4,800**	**$ 2,561**	**$ 4,415**	**$ 4,800**	$ -	0.00%
	MAINT OF STRUCTURES							
650-59631-1220	WAGES - FULLTIME	$ (1,531)	$ -	$ (2,060)	$ -	$ -		
650-59631-2900	OTHER SERVICES	$ -	$ 1,000	$ -	$ 500	$ -	$ (1,000)	-100.00%
650-59631-2990	TRANSPORTATION EXPENSE	$ -	$ -	$ -	$ 300	$ -		
	Total MAINT OF STRUCTURE:	**$ (1,531)**	**$ 1,000**	**$ (2,060)**	**$ 800**	**$ -**	$ (1,000)	-100.00%
	Total PUMPING EXPENSE	**$ 110,627**	**$ 130,700**	**$ 88,447**	**$ 122,476**	**$ 127,200**	$ (3,500)	-2.68%
	WATER TREATMENT EXPENSE							
	OPS, SUPERVISION, ENG							
650-59640-1200	WAGES - FULLTIME	$ 55,632	$ 57,000	$ 42,841	$ 57,121	$ 58,700	$ 1,700	2.98%
650-59640-1220	**WAGES - FULLTIME**	**$ -**	**$ -**	**$ -**				
	Total OPS, SUPERVISION, ENG:	$ 55,632	$ 57,000	$ 42,841	$ 57,121	$ 58,700	$ 1,700	2.98%

Account Number	Account Title	12/31/24 Prior year Actual	01/01/25 Cur Year Budget	09/30/25 Actual	Proj YE	2026 Budget	Change from Prev Budget	Percent Change
	OPERATION CHEMICALS							
650-59641-3900	OTHER SUPPLIES	$ 3,663	$ 10,000	$ 1,653	$ 16,000	$ 5,000	$ (5,000)	-50.00%
650-59641-3910	**CHEMICALS**	**$ 52,243**	**$ 55,000**	**$ 33,546**	**$ 44,728**	**$ 50,000**	$ (5,000)	-9.09%
	Total OPERATION CHEMICALS:	$ 55,905	$ 65,000	$ 35,199	$ 60,728	$ 55,000	$ (10,000)	-15.38%
	OPERATION LABOR/EXPENSE							
650-59642-1220	WAGES - FULLTIME	$ 92,163	$ 96,700	$ 62,315	$ 83,086	$ 100,100	$ 3,400	3.52%
650-59642-2210	ELECTRICITY	$ 10,999	$ 15,000	$ 9,147	$ 12,195	$ 15,000	$ -	0.00%
650-59642-2200	TELEPHONE EXPENSE	$ -	$ -	$ -	$ -	$ -		
650-59642-2230	WATER EXPENSE	$ 25,097	$ 30,000	$ 20,665	$ 27,553	$ 30,000	$ -	0.00%
650-59642-2250	STORMWATER EXPENSE	$ 1,743	$ 1,750	$ 1,307	$ 1,743	$ 1,750	$ -	0.00%
650-59642-2900	OTHER SERVICES	$ 19,426	$ 25,000	$ 5,024	$ 25,000	$ 15,000	$ (10,000)	-40.00%
650-59642-2902	MISC SERVICES-WTP BACKWASH CHG	$ 38,700	$ 38,700	$ 29,025	$ 38,700	$ 38,700	$ -	0.00%
650-59642-2990	TRANSPORTATION EXPENSE	$ -	$ 100	$ -	$ 100	$ 100		
650-59642-3900	**OTHER SUPPLIES**	**$ 12,673**	**$ 15,000**	**$ 13,441**	**$ 7,500**	**$ 15,000**	$ -	0.00%
	Total OPERATION LABOR/EXPENSE:	$ 200,801	$ 222,250	$ 140,923	$ 195,877	$ 215,650	$ (6,600)	-2.97%
	OPERATION MISC EXPENSE							
650-59643-1220	WAGES - FULLTIME	$ 81,402	$ 89,500	$ 52,124	$ 69,498	$ 92,600	$ 3,100	3.46%
650-59643-2200	TELEPHONE EXPENSE	$ -	$ -	$ -	$ -	$ -		
650-59643-2220	NATURAL GAS/HEAT	$ 19,533	$ 35,000	$ 24,493	$ 26,500	$ 35,000	$ -	0.00%
650-59643-2900	OTHER SERVICES	$ 17,907	$ 25,000	$ -	$ 22,000	$ 20,000	$ (5,000)	-20.00%
650-59643-2990	TRANSPORTATION EXPENSE	$ 1,189	$ 400	$ 199	$ 266	$ 400	$ -	0.00%
650-59643-3110	POSTAGE	$ 3,844	$ 300	$ 171	$ 228	$ 300	$ -	0.00%
650-59643-3900	**OTHER SUPPLIES**	**$ 13,419**	**$ 50,000**	**$ 39,507**	**$ 26,000**	**$ 40,000**	$ (10,000)	-20.00%
	Total OPERATION MISC EXPENSE:	$ 137,295	$ 200,200	$ 116,494	$ 144,492	$ 188,300	$ (11,900)	-5.94%
	OPERATING RENTS							
650-59644-2900	**OTHER SERVICES**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**		
	Total OPERATING RENTS:	$ -	$ -	$ -	$ -	$ -		

Account Number	Account Title	12/31/24 Prior year Actual	01/01/25 Cur Year Budget	09/30/25 Actual	Proj YE	2026 Budget	Change from Prev Budget	Percent Change
	MAINT OF STRUCTURES							
650-59651-1220	WAGES - FULLTIME	$ 577	$ 1,000	$ 2,984	$ 3,979	$ 1,100	$ 100	10.00%
650-59651-2900	OTHER SERVICES	$ 1,669	$ 2,000	$ -	$ 2,000	$ 2,000	$ -	0.00%
650-59651-2990	TRANSPORTATION EXPENSE	$ 26	$ -	$ 89	$ 119	$ -		
650-59651-3900	**OTHER SUPPLIES**	**$ 25**	**$ 500**	**$ -**	**$ 250**	**$ 500**	$ -	0.00%
	Total MAINT OF STRUCTURES:	$ 2,297	$ 3,500	$ 3,073	$ 6,348	$ 3,600	$ 100	2.86%
	MAINT OF TREATMENT EQUIP							
650-59652-1220	WAGES - FULLTIME	$ 29,152	$ 38,700	$ 22,074	$ 29,431	$ 40,100	$ 1,400	3.62%
650-59652-2990	TRANSPORTATION EXPENSE	$ 125	$ 200	$ 63	$ 225	$ 200	$ -	0.00%
650-59652-3900	**OTHER SUPPLIES**	**$ -**	**$ 1,000**	**$ -**	**$ 500**	**$ 1,000**	$ -	0.00%
	Total MAINT OF TREATMENT EQUIPMENT	$ 29,278	$ 39,900	$ 22,137	$ 30,156	$ 41,300	$ 1,400	3.51%
	Total WATER TREATMENT EXPENSE	$ 481,209	$ 587,850	$ 360,667	$ 494,722	$ 562,550	$ (25,300)	-4.30%
	TRANSMISSION/DISTRIBUTION							
	OPERATION STORAGE FACILITY							
650-59661-1220	WAGES - FULLTIME	$ 11,516	$ 12,100	$ 9,393	$ 12,524	$ 12,600	$ 500	4.13%
650-59661-2200	TELEPHONE EXPENSE	$ 2,609	$ 3,000	$ 1,994	$ 2,658	$ 3,000	$ -	0.00%
650-59661-2210	ELECTRICITY	$ 9,724	$ 16,000	$ 16,354	$ 21,805	$ 16,000	$ -	0.00%
650-59661-2220	NATURAL GAS	$ 1,372	$ 2,000	$ 1,330	$ 1,773	$ 2,000	$ -	0.00%
650-59661-2230	WATER EXPENSE	$ 532	$ 500	$ 398	$ 530	$ 500	$ -	0.00%
650-59661-2240	SEWER EXPENSE	$ 239	$ 250	$ 181	$ 241	$ 250	$ -	0.00%
650-59661-2250	STORMWATER EXPENSE	$ -	$ -	$ -	$ -	$ -		
650-59661-2900	OTHER SERVICES	$ -	$ 200	$ -	$ -	$ 200	$ -	0.00%
650-59661-2990	**TRANSPORTATION EXPENSE**	**$ 835**	**$ 4,000**	**$ 717**	**$ 3,500**	**$ 4,000**	$ -	0.00%
	Total OPERATION STORAGE FACILITY:	$ 26,826	$ 38,050	$ 30,366	$ 43,031	$ 38,550	$ 500	1.31%

Account Number	Account Title	12/31/24 Prior year Actual	01/01/25 Cur Year Budget	09/30/25 Actual	Proj YE	2026 Budget	Change from Prev Budget	Percent Change
	OPERATION MAINS							
650-59662-1220	WAGES - FULLTIME	$ 38,812	$ 48,400	$ 22,849	$ 30,466	$ 50,100	$ 1,700	3.51%
650-59662-2990	TRANSPORTATION EXPENSE	$ 3,697	$ 15,000	$ 1,697	$ 2,262	$ 10,000	$ (5,000)	-33.33%
650-59662-3900	**OTHER SUPPLIES**	**$ 5,572**	**$ 10,000**	**$ 5,056**	**$ 6,741**	**$ 10,000**	$ -	0.00%
Total OPERATION MAINS:		$ 48,081	$ 73,400	$ 29,602	$ 39,469	$ 70,100	$ (3,300)	-4.50%
	OPERATION METER EXPENSE							
650-59663-1220	WAGES - FULLTIME	$ 31,534	$ 38,700	$ 15,829	$ 21,105	$ 40,100	$ 1,400	3.62%
650-59663-2900	OTHER SERVICES	$ (37,798)	$ (35,000)	$ -	$ -	$ (20,000)		#VALUE!
650-59663-2910	Shared Meter Offset	$ (34,265)	$ (35,000)	$ (15,694)	$ (20,925)	$ (35,000)		#VALUE!
650-59663-2990	TRANSPORTATION EXPENSE	$ 2,338	$ 9,000	$ 1,052	$ 1,403	$ 9,000	$ -	0.00%
650-59663-3900	**OTHER SUPPLIES**	**$ 56,865**	**$ 60,000**	**$ 4,027**	**$ 5,369**	**$ 30,000**	$ (30,000)	-50.00%
Total OPERATION METER EXPENSE:		$ 18,673	$ 37,700	$ 5,214	$ 6,952	$ 24,100	$ (13,600)	-36.07%
	OPERATION CUSTOMER INSTLL							
650-59664-1220	WAGES - FULLTIME	$ 10,002	$ 2,000	$ 5,326	$ 7,101	$ 2,100	$ 100	5.00%
650-59664-2900	OTHER SERVICES	$ 25,217	$ 25,000	$ 12,604	$ 16,805	$ 20,000	$ (5,000)	-20.00%
650-59664-2990	TRANSPORTATION EXPENSE	$ 964	$ 500	$ 509	$ 679	$ 500	$ -	0.00%
650-59664-3900	**OTHER SUPPLIES**	**$ 1,101**	**$ 100**	**$ -**	**$ -**	**$ 100**	$ -	0.00%
Total OPERATION CUSTOMER INSTLL:		$ 37,284	$ 27,600	$ 18,439	$ 24,585	$ 22,700	$ (4,900)	-17.75%
	OPERATION MISC EXPENSE							
650-59665-1220	WAGES - FULLTIME	$ 40,608	$ 49,100	$ 32,511	$ 43,348	$ 51,300	$ 2,200	4.48%
650-59665-2200	TELEPHONE EXPENSE	$ -	$ -	$ -	$ -	$ -		
650-59665-2201	CELLULAR PHONE	$ 7,044	$ 6,500	$ 4,551	$ 6,068	$ 6,500	$ -	0.00%
650-59665-2220	NATURAL GAS/HEAT	$ 903	$ 2,000	$ 897	$ 1,196	$ 2,000	$ -	0.00%
650-59665-2900	OTHER SERVICES	$ 6,405	$ 5,000	$ 2,475	$ 3,300	$ 5,000	$ -	0.00%
650-59665-2990	TRANSPORTATION EXPENSE	$ 797	$ 1,200	$ 574	$ 765	$ 1,200	$ -	0.00%
650-59665-3100	OFFICE SUPPLIES	$ -	$ -	$ -	$ -	$ -		
650-59665-3900	**OTHER SUPPLIES**	**$ 4,153**	**$ 400**	**$ -**	**$ -**	**$ 400**	$ -	0.00%
Total OPERATION MISC EXPENSES:		$ 59,911	$ 64,200	$ 41,008	$ 54,677	$ 66,400	$ 2,200	3.43%

Account Number	Account Title	12/31/24 Prior year Actual	01/01/25 Cur Year Budget	09/30/25 Actual	Proj YE	2026 Budget	Change from Prev Budget	Percent Change
	MAINT RESERVOIRS/STNDPP							
650-59672-1220	WAGES - FULLTIME	$ 305	$ 2,500	$ 245	$ 327	$ 2,600	$ 100	4.00%
650-59672-2900	OTHER SERVICES	$ 81,132	$ 75,000	$ 12,640	$ 16,853	$ -	$ (75,000)	-100.00%
650-59672-2990	TRANSPORTATION EXPENSE	$ 28	$ 100	$ 3	$ 5	$ 100	$ -	0.00%
650-59672-3900	**OTHER SUPPLIES**	**$ 203**	**$ 1,000**	**$ 3,330**	**$ 4,440**	**$ 1,000**	$ -	0.00%
	Total MAINT RESERVOIS & STNDPP:	$ 81,667	$ 78,600	$ 16,218	$ 21,625	$ 3,700	$ (74,900)	-95.29%
	MAINT OF MAINS							
650-59673-1220	WAGES - FULLTIME	$ 8,078	$ 9,700	$ 9,065	$ 12,087	$ 10,100	$ 400	4.12%
650-59673-2900	OTHER SERVICES	$ 60,020	$ 60,000	$ 53,241	$ 70,988	$ 60,000	$ -	0.00%
650-59673-2990	TRANSPORTATION EXPENSE	$ 404	$ 10,000	$ 497	$ 663	$ 10,000	$ -	0.00%
650-59673-3900	**OTHER SUPPLIES**	**$ 8,004**	**$ 15,000**	**$ 4,508**	**$ 6,010**	**$ 15,000**	$ -	0.00%
	Total MAINTENANCE OF MAINS:	$ 76,507	$ 94,700	$ 67,311	$ 89,748	$ 95,100	$ 400	0.42%
	MAINT OF SERVICES							
650-59675-1220	WAGES - FULLTIME	$ 40,762	$ 33,900	$ 35,252	$ 47,003	$ 35,100	$ 1,200	3.54%
650-59675-2900	OTHER SERVICES	$ 36,649	$ 35,000	$ 31,672	$ 42,229	$ 35,000	$ -	0.00%
650-59675-2990	TRANSPORTATION EXPENSE	$ 3,701	$ 4,500	$ 2,405	$ 3,207	$ 4,500	$ -	0.00%
650-59675-3900	**OTHER SUPPLIES**	**$ 6,372**	**$ 5,000**	**$ 16,440**	**$ 21,920**	**$ 5,000**	$ -	0.00%
	Total MAINTENANCE OF SERVICES:	$ 87,484	$ 78,400	$ 85,769	$ 114,359	$ 79,600	$ 1,200	1.53%
	MAINT OF METERS							
650-59676-1220	WAGES - FULLTIME	$ 7,384	$ 9,700	$ 2,277	$ 3,037	$ 10,100	$ 400	4.12%
650-59676-2900	OTHER SERVICES	$ 2,796	$ 7,500	$ 2,685	$ 3,580	$ 7,500	$ -	0.00%
650-59676-2910	Shared Meter Cost Offset	$ (5,848)	$ (8,000)	$ (2,776)	$ (3,701)	$ (8,000)		#VALUE!
650-59676-2990	TRANSPORTATION EXPENSE	$ 259	$ 1,000	$ 13	$ 18	$ 1,000	$ -	0.00%
650-59676-3900	**OTHER SUPPLIES**	**$ 1,411**	**$ 1,000**	**$ 686**	**$ 915**	**$ 1,000**	$ -	0.00%
	Total MAINTENANCE OF METERS:	$ 6,002	$ 11,200	$ 2,887	$ 3,849	$ 11,600	$ 400	3.57%

Account Number	Account Title	12/31/24 Prior year Actual	01/01/25 Cur Year Budget	09/30/25 Actual	Proj YE	2026 Budget	Change from Prev Budget	Percent Change
	MAINT OF HYDRANTS							
650-59677-1220	WAGES - FULLTIME	$ 16,038	$ 25,400	$ 14,807	$ 19,742	$ 31,100	$ 5,700	22.44%
650-59677-2900	OTHER SERVICES	$ 1,600	$ 5,000	$ 1,825	$ 2,433	$ 5,000	$ -	0.00%
650-59677-2990	TRANSPORTATION EXPENSE	$ 874	$ 3,000	$ 883	$ 1,177	$ 3,000	$ -	0.00%
650-59677-3900	**OTHER SUPPLIES**	**$ 3,911**	**$ 4,500**	**$ 4,898**	**$ 6,531**	**$ 4,500**	$ -	0.00%
	Total MAINTENANCE OF HYDRANTS:	$ 22,422	$ 37,900	$ 22,413	$ 29,883	$ 43,600	$ 5,700	15.04%
	MAINT OF MISC PLANT							
650-59678-2900	**OTHER SERVICES**	**$ 19,967**	**$ 15,000**	**$ 5,908**	**$ 7,877**	**$ 15,000**	$ -	0.00%
	Total MAINT OF MISC PLANT:	**$ 19,967**	**$ 15,000**	**$ 5,908**	**$ 7,877**	**$ 15,000**	$ -	0.00%
	Total TRANSMISSION/DISTRIBUTION EXPENSE	$ 484,824	$ 556,750	$ 325,133	$ 436,055	$ 470,450	$ (86,300)	-15.50%
	CUSTOMER ACCOUNTS EXPENSES							
	SUPERVISION							
650-59901-1100	FULLTIME SALARIES	$ 19,462	$ 20,800	$ 15,441	$ 20,589	$ 21,400	$ 600	2.88%
650-59901-2201	**CELLULAR PHONE**	**$ -**	**$ 50**	**$ -**	**$ -**	**$ -**	$ (50)	-100.00%
	Total SUPERVISION:	$ 19,462	$ 20,850	$ 15,441	$ 20,589	$ 21,400	$ 550	2.64%
	OPERATION METER READING							
650-59902-1220	WAGES - FULLTIME	$ 17,806	$ 19,000	$ 13,142	$ 17,523	$ 19,700	$ 700	3.68%
650-59902-1240	WAGES - PART TIME	$ 2,567	$ 3,700	$ 1,220	$ 1,627	$ 3,800	$ 100	2.70%
650-59902-1390	WAGES-CAR ALLOW	$ 29	$ -	$ 11	$ 15	$ -		
650-59902-2201	CELLULAR PHONE	$ 141	$ 350	$ 117	$ 155	$ 350	$ -	0.00%
650-59902-2900	OTHER SERVICES	$ 267	$ 1,500	$ 67	$ 89	$ 1,500	$ -	0.00%
650-59902-2990	TRANSPORTATION EXPENSE	$ 441	$ 1,000	$ 259	$ 345	$ 1,000	$ -	0.00%
650-59902-3110	POSTAGE	$ 52	$ 300	$ 10	$ 13	$ 300	$ -	0.00%
650-59902-3900	**OTHER SUPPLIES**	**$ 7**	**$ 100**	**$ 6**	**$ 8**	**$ 100**	$ -	0.00%
	Total OPERATION METER READING:	$ 21,309	$ 25,950	$ 14,833	$ 19,775	$ 26,750	$ 800	3.08%

Account Number	Account Title	12/31/24 Prior year Actual	01/01/25 Cur Year Budget	09/30/25 Actual	Proj YE	2026 Budget	Change from Prev Budget	Percent Change
	CUSTOMER ACCTG/COLLECT							
650-59903-1220	WAGES - FULLTIME	$ 46,106	$ 49,600	$ 37,101	$ 49,468	$ 51,100	$ 1,500	3.02%
650-59903-2900	OTHER SERVICES	$ -	$ -	$ -	$ -	$ -		
650-59903-2990	TRANSPORTATION EXPENSE	$ -	$ 250	$ 37	$ 50	$ 250	$ -	0.00%
650-59903-3110	POSTAGE	$ 18,467	$ 15,000	$ 11,113	$ 14,817	$ 16,800	$ 1,800	12.00%
650-59903-3900	**OTHER SUPPLIES**	**$ 2,477**	**$ 7,000**	**$ 2,201**	**$ 2,934**	**$ 7,000**	$ -	0.00%
	Total CUSTOMER ACCTG & COLLECT:	$ 67,050	$ 71,850	$ 50,452	$ 67,269	$ 75,150	$ 3,300	4.59%
	UNCOLLECTIBLE ACCTS							
650-59904-2900	**OTHER SERVICES**	**$ (5,095)**	**$ 2,500**	**$ 37**	**$ 2,500**	**$ 2,500**	$ -	0.00%
	Total UNCOLLECTIBLE ACCOUNTS:	$ (5,095)	$ 2,500	$ 37	$ 2,500	$ 2,500	$ -	0.00%
	CUSTOMER SERVICE & INFORMATIONAL EXPENSE							
650-59906-1220	WAGES - FULLTIME	$ -	$ -	$ -	$ -	$ -		
650-59906-2900	OTHER SERVICES	$ -	$ 750	$ -	$ -	$ 750	0	**0.00%**
650-59906-2990	TRANSPORTATION EXPENSE	$ -	$ -	$ -	$ 25	$ -		
650-59906-3900	**OTHER SUPPLIES**	**0**	**0**	**0**	**0**	**0**		
	Total CUST SERV & INFORMATION EXP:	$ -	$ 750	$ -	$ 25	$ 750	$ -	0.00%
	Total CUSTOMER ACCOUNTS EXPENSES	**$ 102,727**	**$ 121,900**	**$ 80,763**	**$ 110,158**	**$ 126,550**	$ 4,650	10.31%
	ADMINISTRATIVE/GENERAL							
	EXECUTIVE/GENERAL SALARIES							
650-59920-1100	FULLTIME SALARIES	$ -	$ -	$ -	$ -	$ -		
650-59920-1200	WAGES - FULLTIME	$ -	$ 20,000	$ -	$ -	$ 20,000	$ -	0.00%
650-59920-1220	WAGES - FULLTIME	$ -	$ -	$ -	$ -	$ -		
650-59920-2100	**CITY ADMIN ALLOC (WAGES)**	**$ 117,200**	**$ 120,000**	**$ 85,699**	**$ 114,265**	**$ 125,000**	$ 5,000	4.17%
	Total EXECUTIVE & GENERAL SALARIES:	$ 117,200	$ 140,000	$ 85,699	$ 114,265	$ 145,000	$ 5,000	3.57%

Account Number	Account Title	12/31/24 Prior year Actual	01/01/25 Cur Year Budget	09/30/25 Actual	Proj YE	2026 Budget	Change from Prev Budget	Percent Change
	OFFICE SUPPLIES/EXPENSE							
650-59921-2200	TELEPHONE EXPENSE	$ 199	$ 300	$ 143	$ 190	$ 300	$ -	0.00%
650-59921-2910	PRINTING/ADVERTISING	$ 130	$ -	$ -	$ -	$ -		
650-59921-3100	OFFICE SUPPLIES	$ 2,098	$ 3,000	$ 1,284	$ 1,712	$ 3,000	$ -	0.00%
650-59921-3300	TRAVEL	$ -	$ -	$ -	$ -	$ -		
650-59921-3900	**OTHER SUPPLIES**	**$ 2,545**	**$ -**	**$ 1,731**	**$ 2,307**	**$ -**		
	Total OFFICE SUPPLIES & EXPENSE:	$ 4,972	$ 3,300	$ 3,157	$ 4,209	$ 3,300	$ -	0.00%
	OUTSIDE SERVICES EMPLOYED							
650-59923-2100	PROFESSIONAL SERVICES	$ 57,356	$ 62,000	$ 55,382	$ 73,842	$ 75,000	$ 13,000	20.97%
650-59923-2160	SAFETY COORDINATOR	$ 885	$ 3,000	$ 2,376	$ 3,168	$ 3,000	$ -	0.00%
650-59923-2900	OTHER SERVICES	$ 49,601	$ 30,000	$ 12,208	$ 16,277	$ 20,000	$ (10,000)	-33.33%
650-59923-2902	MISC SERVICES-CONSULTANT FEE	$ -	$ -	$ -	$ -	$ -		
650-59923-5950	**TRANSFER TO CAP PROJ FNDS**	**$ 5,763**	**$ 9,350**	**$ 11,033**	**$ 14,711**	**$ 9,350**	$ 0	0.00%
	Total OUTSIDE SERVICES EMPLOYED:	$ 113,605	$ 104,350	$ 80,999	$ 107,998	$ 107,350	$ 3,000	2.88%
	PROPERTY INSURANCE							
650-59924-5100	PUBLIC LIABILITY INSURNCE	$ 7,814	$ 8,615	$ 6,380	$ 8,506	$ 4,940	$ (3,675)	-42.66%
650-59924-5110	PROPERTY INSURANCE	$ 22,748	$ 25,000	$ 19,431	$ 25,909	$ 30,325	$ 5,325	21.30%
650-59924-5111	CONTRACTOR EQUIPMENT INS	$ 173	$ 200	$ 127	$ 169	$ -	$ (200)	-100.00%
650-59924-5120	FLEET INSURANCE	$ 5,948	$ 6,605	$ 4,805	$ 6,406	$ 2,245	$ (4,360)	-66.01%
650-59924-5140	UMBRELLA INSURANCE	$ 4,087	$ 4,535	$ 3,355	$ 4,473	$ 2,500	$ (2,035)	-44.87%
650-59924-5180	BOILER INSURANCE	$ -	$ -	$ -	$ -	$ -		
650-59924-5190	**CRIME INSURANCE**	**$ 136**	**$ 150**	**$ 102**	**$ 136**	**$ 370**	$ 220	146.67%
	Total PROPERTY INSURANCE:	$ 40,906	$ 45,105	$ 34,200	$ 45,599	$ 40,380	$ (4,725)	-10.48%
	INJURIES/DAMAGES							
650-59925-5130	**WORKMEN'S COMPENSATION**	**$ 18,363**	**$ 19,000**	**$ 12,943**	**$ 17,258**	**$ 14,630**	$ (4,370)	-23.00%
	Total INJURIES & DAMAGES:	$ 18,363	$ 19,000	$ 12,943	$ 17,258	$ 14,630	$ (4,370)	-23.00%

Account Number	Account Title	12/31/24 Prior year Actual	01/01/25 Cur Year Budget	09/30/25 Actual	Proj YE	2026 Budget	Change from Prev Budget	Percent Change
	EMPLOYEE PENSION/BENEFITS							
650-59926-1310	WI RETIREMENT	$ 41,543	$ 48,500	$ 30,777	$ 41,036	$ 52,300	$ 3,800	7.84%
650-59926-1330	HEALTH INSURANCE	$ 95,094	$ 111,500	$ 66,421	$ 88,561	$ 103,700	$ (7,800)	-7.00%
650-59926-1332	HEALTH INSURANCE-RETIREE	$ 21,824	$ 25,500	$ 65	$ 86	$ -	$ (25,500)	-100.00%
650-59926-1333	HEALTH SAVINGS ACCT EXPENSE	$ -	$ -	$ -	$ -	$ -		
650-59926-1334	HEALTH INSURANCE OPT-OUT	$ 2,000	$ 18,000	$ 1,461	$ 1,949	$ 21,000		
650-59926-1340	LIFE INSURANCE	$ 1,230	$ 2,200	$ 741	$ 987	$ 2,200	$ -	0.00%
650-59926-1350	OTHER BENEFITS	$ (15,361)	$ 3,000	$ -	$ -	$ 3,000	$ -	0.00%
650-59926-2100	CITY ADMIN ALLOC (BENEFITS)	$ 29,478	$ 31,500	$ 19,518	$ 26,024	$ 31,500	$ -	0.00%
650-59926-2900	**OTHER SERVICES**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**		
650-59926-5970	**TRANSFER TO OTHER FUNDS**	$ -	$ -	$ -	$ -	$ -		
	Total EMPLOYEE PENSION & BENEFIT:	$ 175,809	$ 240,200	$ 118,982	$ 158,643	$ 213,700	$ (26,500)	-11.03%
	REGULATORY COMM EXPENSE							
650-59928-2900	OTHER SERVICES	$ -	$ 3,000	$ -	$ 3,000	$ 500	$ (2,500)	-83.33%
	Total REGULATORY COMM EXPENSE:	$ -	$ 3,000	$ -	$ 3,000	$ 500	$ (2,500)	-83.33%
	MISC GENERAL EXPENSE							
650-59930-1220	WAGES - FULLTIME	$ 22,854	$ 9,700	$ 15,516	$ 20,688	$ 10,100	$ 400	4.12%
650-59930-2900	OTHER SERVICES	$ 1,175	$ 2,000	$ 1,214	$ 1,618	$ 17,000	$ 15,000	750.00%
650-59930-2910	PRINTING/ADVERTISING	$ 177	$ 300	$ -	$ -	$ 300	$ -	0.00%
650-59930-2920	TRAINING	$ 3,236	$ 2,500	$ 1,903	$ 2,538	$ 2,500	$ -	0.00%
650-59930-2990	TRANSPORTATION EXPENSE	$ 830	$ 100	$ 364	$ 485	$ 100	$ -	0.00%
650-59930-3210	MEMBERSHIP & DUES	$ 2,143	$ 3,500	$ 3,375	$ 4,500	$ 3,500	$ -	0.00%
650-59930-3220	PUBLICATIONS	$ -	$ -	$ -	$ -	$ -		
650-59930-3300	**TRAVEL**	**$ 1,952**	**$ 3,000**	**$ 719**	**$ 959**	**$ 3,000**	$ -	0.00%
650-59930-3900	OTHER SUPPLIES	$ 235,463	$ 250	$ -	$ -	$ 250	$ -	0.00%

Account Number	Account Title	12/31/24 Prior year Actual	01/01/25 Cur Year Budget	09/30/25 Actual	Proj YE	2026 Budget	Change from Prev Budget	Percent Change
	Total MISC GENERAL EXPENSES:	$ 267,831	$ 21,350	$ 23,090	$ 30,788	$ 36,750	$ 15,400	72.13%
	OPERATION RENTS							
650-59931-3900	**OTHER SUPPLIES**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**		
650-59999-1311	**GASB 68 PENSION EXPENSE**	$ (5,599)	$ -	$ -	$ -	$ -		
	Total OPERATION RENTS:	**$ (5,599)**	**$ -**	**$ -**	**$ -**	**$ -**		
	Total ADMINISTRATIVE GENERAL EXPENSES:	**$ 733,087**	**$ 576,305**	**$ 359,070**	**$ 481,760**	**$ 561,610**	$ (14,695)	-2.55%
	Total EXPENSES:	$ 1,924,699	$ 2,014,105	$ 1,233,691	$ 1,657,003	$ 1,866,445	$(147,660)	-7.33%
	OTHER OPERATING EXPENSES							
650-59403-9750	DEPRECIATION EXPENSE	$ 575,261	$ 560,000	$ 450,637	$ 600,850	$ 560,000	$ -	0.00%
650-59408-2100	CITY ADMIN ALLOC (FICA)	$ 8,358	$ 8,900	$ 6,321	$ 8,428	$ 9,320	$ 420	4.72%
650-59408-9700	PROPERTY TAX EQUIVALENT	$ 299,861	$ 337,000	$ 236,790	$ 315,720	$ 337,000	$ -	0.00%
650-59408-9701	**OTHER TAXES(FICA/PSC ASSMT)**	**$ 45,704**	**$ 53,400**	**$ 33,829**	**$ 45,105**	**$ 55,600**	$ 2,200	4.12%
650-59408-9703	**PSC REMAINDER ASSESSMENT**	$ 3,380	$ 3,000	$ -	$ -	$ 3,000	$ -	0.00%
	Total OTHER OPERATING EXPENSES:	**$ 932,564**	**$ 962,300**	**$ 727,577**	**$ 970,103**	**$ 964,920**	$ 2,620	0.27%
	Total OPERATING EXPENSES	**$ 2,857,262**	**$ 2,976,405**	**$ 1,961,269**	**$ 2,627,106**	**$ 2,831,365**	$(145,040)	-4.87%
	NET OPERATING INCOME (LOSS):	$ 269,754	$ 127,395	$ 413,770	$ 499,712	$ 327,535	$ 200,140	157.10%
	OTHER INCOME							
650-48600	CONTRIBUTION IN AID	$ 364,943	$ 200,000	$ -		$ 200,000	$ -	0.00%
650-43000	GRANT REVENUE	$ 5,836	$ -	$ 159,661		$ -		
650-48900	OTHER REVENUES	$ 10,127	$ -	$ 60		$ -		
650-49210	**TRANSFER IN**	**$ 78,193**	**$ 100,000**	**$ 88,387**	**$ 80,000**	**$ 100,000**		
650-49415	REVENUES FROM MDSE & JOBBING	$ 1,856	$ 7,000	$ 4,006	$ 5,341	$ 7,000	$ -	0.00%
650-49416	**MERCHANDISING & JOBBING COSTS**	**$ (297)**	**$ (7,000)**	**$ (874)**	**$ (4,465)**	**$ (7,000)**		#VALUE!
	TOTAL OTHER INCOME	$ 460,657	$ 300,000	$ 251,240	$ 80,876	$ 300,000	$ -	0.00%

Account Number	Account Title	12/31/24 Prior year Actual	01/01/25 Cur Year Budget	09/30/25 Actual	Proj YE	2026 Budget	Change from Prev Budget	Percent Change
TOTAL INCOME (LOSS) BEFORE INTEREST:		$ 730,412	$ 427,395	$ 665,010	$ 580,588	$ 627,535	$ 200,140	46.83%
	INTEREST CHARGES							
650-59427-6210	INTEREST ON LONG TERM DEBT	$ 122,300	$ 115,000	$ 88,713	$ 115,000	$ 115,000	$ -	0.00%
650-59430-6210	INTEREST ON ADVANCES FROM MUNI	$ 24,174	$ 20,000	$ -	$ 20,000	$ 20,000	$ -	0.00%
650-49426	OTHER INCOME DEDUCTIONS	$ -	$ -	$ -	$ -	$ -		
650-49428	AMORTIZATION OF DEBT DISC/CHRG	$ -	$ -	$ -	$ -	$ -		
650-49430	INTEREST ON DEBT-MUNI	$ -	$ -	$ -	$ -	$ -		
650-49435	MISC DEBITS TO SURPLUS	$ -	$ -	$ -	$ -	$ -		
	TOTAL INTEREST CHARGES	**$ 146,474**	**$ 135,000**	**$ 88,713**	**$ 135,000**	**$ 135,000**	$ -	0.00%
TOTAL INCOME (LOSS)		**$ 583,938**	**$ 292,395**	**$ 576,297**	**$ 445,588**	**$ 492,535**	$ 200,140	68.45%

Account Number	Account Title	12/31/24 Prior year Actual	12/31/25 Cur Year Budget	09/30/25 Year-to-date Actual	Proj YE	2026 Budget	Change from Prev Budget	Percent Change
	ELECTRIC UTILITY							
REVENUES								
660-44061	ELEC-RESIDENTIAL-URBANRG1	$ 4,289,466	$ 4,425,100	$ 3,477,923	$ 4,516,783	$ 4,566,800	141,700	3.20%
660-44162	ELEC-RESIDENTIAL-RURALRG1	$ 24,894	$ 25,200	$ 20,185	$ 26,215	$ 27,000	1,800	7.14%
660-44271	ELEC-COMMERCIAL-CS1	$ 1,046,996	$ 1,090,100	$ 862,242	$ 1,119,794	$ 1,130,700	40,600	3.72%
660-44381	ELEC-COMM & IND-SMALL-CP1	$ 1,078,729	$ 1,117,100	$ 879,625	$ 1,142,370	$ 1,152,900	35,800	3.20%
660-44382	ELEC-COMM & IND-LARGE-CP2	$ 2,081,454	$ 2,207,300	$ 1,625,486	$ 2,111,021	$ 2,132,600	(74,700)	-3.38%
660-44383	ELEC-INDUSTRIAL-TOD-CP3	$ 454,379	$ 507,800	$ 376,100	$ 488,441	$ 494,900	(12,900)	-2.54%
660-44491	URBAN-PRIV AREA LTS-MS1	$ 909	$ 10,400	$ -	$ -	$ -	(10,400)	-100.00%
660-44493	ELEC-STREET LIGHTING-MS1	$ 168,873	$ 173,900	$ 128,201	$ 166,495	$ 175,000	1,100	0.63%
660-44494	ELEC-ATHLETIC FIELD SERV-MS3	$ (6)	$ -	$ -	$ -	$ -	-	
660-44895	ELEC-INTERDEPARTMENT-MP1	$ 18,419	$ 32,100	$ 25,009	$ 32,479	$ 32,600	500	1.56%
	Total ELECTRIC SALES REVENUE:	**$ 9,164,112**	**$ 9,589,000**	**$ 7,394,770**	**$ 9,603,597**	**$ 9,712,500**	123,500	1.29%
	OTHER OPERATING REVENUES							
660-49450	OTHER REVENUE/FORFIETDISC	$ 27,077	$ 18,500	$ 22,837	$ 30,400	$ 18,500	-	0.00%
660-49456	OTHER ELECTRIC REVENUE	$ 3	$ 15,000	$ 4,154	$ 12,700	$ 15,000	-	0.00%
660-49510	MISC SERVICE REVENUES	$ 50	$ 5,000	$ -	$ 2,500	$ 5,000	-	0.00%
660-49540	RENT FROM ELECTRIC PROP	$ 80,270	$ 116,000	$ 54,193	$ 55,000	$ 116,000	-	0.00%
660-49556	OTHER ELECTRIC REVENUES	$ 10,416	$ 2,500	$ 33,909	$ 33,909	$ 2,500	-	0.00%
	Total OTHER OPERATING REVENUES	**$ 117,816**	**$ 157,000**	**$ 115,092**	**$ 134,509**	**$ 157,000**	-	0.00%
	OTHER FINANCING SOURCES							
660-49560	FEE ON SALES TAXES	$ 1,540	$ 1,000	$ 1,341	$ 1,800	$ 1,000	-	0.00%
	Total OTHER FINANCING SOURCES:	**$ 1,540**	**$ 1,000**	**$ 1,341**	**$ 1,800**	**$ 1,000**	-	0.00%
	Total REVENUES	**$ 9,283,468**	**$ 9,747,000**	**$ 7,511,203**	**$ 9,739,906**	**$ 9,870,500**	123,500	1.27%

Account Number	Account Title	12/31/24 Prior year Actual	12/31/25 Cur Year Budget	09/30/25 Year-to-date Actual	Proj YE	2026 Budget	Change from Prev Budget	Percent Change
EXPENDITURES								
	CLEARING EXPENDITURES							
660-56600-1500	OTHER EARNINGS	$ -	$ -	$ -	$ -	$ -		
Total CLEARING EXPENDITURES:		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**		
	OPERATION PURCHASE POWER							
660-59555-2900	PURCHASE POWER EXPENSE	$ 6,514,467	$ 6,930,000	$ 5,439,364	$ 7,102,485	$ 7,158,100	228,100	3.29%
Total OPERATION PURCHASED POWER:		**$ 6,514,467**	**$ 6,930,000**	**$ 5,439,364**	**$ 7,102,485**	**$ 7,158,100**	228,100	3.29%
	OPERATION STATION EXPENSE							
660-59582-1220	WAGES - FULLTIME	$ 22,218	$ 19,700	$ 13,373	$ 18,300	$ 18,000	(1,700)	-8.63%
660-59582-2200	UTILITIES/TELEPHONE	$ -	$ -	$ -	$ -	$ -		
660-59582-2220	NATURAL GAS/HEAT	$ 174	$ 500	$ 173	$ 231	$ 500	-	0.00%
660-59582-2900	OTHER SERVICES	$ -	$ 250	$ -	$ -	$ 250	-	0.00%
660-59582-2990	TRANSPORTATION EXPENSE	$ 9,072	$ 5,000	$ 8,976	$ 11,967	$ 10,000	5,000	100.00%
660-59582-3900	OTHER SUPPLIES	$ 639	$ 750	$ 324	$ 431	$ 750	-	0.00%
Total OPERATION STATION EXPENSE:		**$ 32,103**	**$ 26,200**	**$ 22,845**	**$ 30,929**	**$ 29,500**	3,300	12.60%
	OPERATION OVERHEAD LINE							
660-59583-1220	WAGES - FULLTIME	$ 4,769	$ 5,400	$ 167	$ 228	$ 4,900	(500)	-9.26%
660-59583-2900	OTHER SERVICES	$ 141	$ 300	$ -	$ -	$ 300	-	0.00%
660-59583-2990	TRANSPORTATION EXPENSE	$ 2,120	$ 1,250	$ 58	$ 77	$ 1,250	-	0.00%
660-59583-3900	OTHER SUPPLIES	$ (2,474)	$ 300	$ -	$ -	$ 300	-	0.00%
Total OPERATION OVERHEAD LINE:		**$ 4,555**	**$ 7,250**	**$ 224**	**$ 305**	**$ 6,750**	(500)	-6.90%
	OPERATION UNDERGROUND LINES							
660-59584-1220	WAGES - FULLTIME	$ 63,600	$ 48,100	$ 38,548	$ 52,750	$ 51,700	3,600	7.48%
660-59584-2900	OTHER SERVICES	$ 975	$ 300	$ 93	$ 125	$ 300	-	0.00%
660-59584-2990	TRANSPORTATION EXPENSE	$ 20,183	$ 6,000	$ 14,625	$ 19,501	$ 6,000	-	0.00%
660-59584-3900	OTHER SUPPLIES	$ (9,400)	$ 500	$ 955	$ 1,273	$ 500	-	0.00%
Total OPERATION UNDERGROUND LINES:		**$ 75,357**	**$ 54,900**	**$ 54,222**	**$ 73,649**	**$ 58,500**	3,600	6.56%

Account Number	Account Title	12/31/24 Prior year Actual	12/31/25 Cur Year Budget	09/30/25 Year-to-date Actual	Proj YE	2026 Budget	Change from Prev Budget	Percent Change
	OPERATION STREET LIGHTING							
660-59585-1220	WAGES - FULLTIME	$ -	$ 100	$ -	$ -	$ -		#VALUE!
660-59585-2900	OTHER SERVICES	$ -	$ -	$ -	$ -	$ -		
660-59585-2990	TRANSPORTATION EXPENSE	$ -	$ 100	$ -	$ -	$ 100	-	0.00%
660-59585-3900	OTHER SUPPLIES	$ (140)	$ 400	$ -	$ -	$ 400	-	0.00%
Total OPERATION STREET LIGHTING:		**$ (140)**	**$ 600**	**$ -**	**$ -**	**$ 500**	(100)	-16.67%
	OPERATION METER EXPENSES							
660-59586-1220	WAGES - FULLTIME	$ 46,039	$ 57,400	$ 41,722	$ 57,093	$ 60,300	2,900	5.05%
660-59586-2900	OTHER SERVICES	$ -	$ -	$ 1,036	$ -	$ -		
660-59586-2990	TRANSPORTATION EXPENSE	$ 2,962	$ 5,000	$ 1,442	$ 1,923	$ 5,000	-	0.00%
660-59586-3900	OTHER SUPPLIES	$ (13,999)	$ 5,000	$ 2,028	$ 2,704	$ 5,000	-	0.00%
Total METER EXPENSES:		**$ 35,001**	**$ 67,400**	**$ 46,228**	**$ 61,720**	**$ 70,300**	2,900	4.30%
	OPERATION CUSTOMERS INSTALL							
660-59587-1220	WAGES - FULLTIME	$ 27,553	$ 16,800	$ 20,364	$ 27,866	$ 21,400	4,600	27.38%
660-59587-2990	TRANSPORTATION EXPENSE	$ 3,109	$ 3,000	$ 3,976	$ 5,302	$ 3,000	-	0.00%
660-59587-3900	OTHER SUPPLIES	$ (4)	$ -	$ -	$ -	$ -		
Total OPERATING CUSTOMERS INSTALL:		**$ 30,658**	**$ 19,800**	**$ 24,340**	**$ 33,168**	**$ 24,400**	4,600	23.23%

Account Number	Account Title	12/31/24 Prior year Actual	12/31/25 Cur Year Budget	09/30/25 Year-to-date Actual	Proj YE	2026 Budget	Change from Prev Budget	Percent Change
	OPERATION MISC DISTRIBUTION							
660-59588-1220	WAGES - FULLTIME	$ 145,398	$ 181,200	$ 118,624	$ 162,327	$ 194,800	13,600	7.51%
660-59588-2200	UTILITIES/TELEPHONE	$ -	$ -	$ -	$ -	$ -		
660-59588-2201	CELLULAR PHONE	$ 4,067	$ 5,000	$ 3,000	$ 4,000	$ 5,000	-	0.00%
660-59588-2210	ELECTRICITY	$ 10,079	$ 12,500	$ 8,920	$ 11,894	$ 12,500	-	0.00%
660-59588-2220	NATURAL GAS/HEAT	$ 4,202	$ 7,000	$ 3,669	$ 4,892	$ 7,000	-	0.00%
660-59588-2230	WATER EXPENSE	$ 1,531	$ 1,600	$ 1,224	$ 1,632	$ 1,600	-	0.00%
660-59588-2240	SEWER EXPENSE	$ 362	$ 425	$ 371	$ 495	$ 425	-	0.00%
660-59588-2250	STORM WATER UTILITY CHARGES	$ 4,211	$ 4,400	$ 3,158	$ 4,211	$ 4,400	-	0.00%
660-59588-2410	MAINTENANCE EQUIPMENT/VEH	$ -	$ -	$ -	$ -	$ -		
660-59588-2900	OTHER SERVICES	$ 6,876	$ 6,500	$ 3,761	$ 5,015	$ 6,500	-	0.00%
660-59588-2990	TRANSPORTATION EXPENSE	$ 9,311	$ 3,000	$ 1,544	$ 2,059	$ 3,000	-	0.00%
660-59588-3100	OFFICE SUPPLIES EXPENSE	$ -	$ -	$ -	$ -	$ -		
660-59588-3110	POSTAGE	$ 179	$ 250	$ 52	$ 69	$ 250	-	0.00%
660-59588-3900	OTHER SUPPLIES	$ 19,139	$ 50,000	$ 34,679	$ 46,239	$ 50,000	-	0.00%
Total OPERATION MISC DISTRIBUTION:		**$ 205,355**	**$ 271,875**	**$ 179,003**	**$ 242,832**	**$ 285,475**	13,600	5.00%
	MAINT OF STATION EQUIPMENT							
660-59592-1220	WAGES - FULLTIME	$ 473	$ 2,800	$ 4,821	$ 6,597	$ 4,300	1,500	53.57%
660-59592-2900	OTHER SERVICES	$ 27,724	$ 35,000	$ 74,968	$ 99,957	$ 35,000	-	0.00%
660-59592-2990	TRANSPORTATION EXPENSE	$ 143	$ 1,000	$ 3,107	$ 4,142	$ 1,000	-	0.00%
Total MAINT OF STATION EQUIPMENT:		**$ 28,340**	**$ 38,800**	**$ 82,895**	**$ 110,696**	**$ 40,300**	1,500	3.87%
	MAINT OF OVERHEAD POLES/LINES							
660-59593-1220	WAGES - FULLTIME	$ 171,579	$ 179,100	$ 145,672	$ 199,341	$ 197,300	18,200	10.16%
660-59593-2900	OTHER SERVICES	$ 3,073	$ 30,000	$ -	$ -	$ 55,000	25,000	83.33%
660-59593-2990	TRANSPORTATION EXPENSE	$ 58,743	$ 35,000	$ 67,323	$ 89,764	$ 60,000	25,000	71.43%
660-59593-3900	OTHER SUPPLIES	$ 5,155	$ 4,500	$ 5,298	$ 7,064	$ 4,500	-	0.00%
Total MAINT OF OVERHEAD POLES/LINES:		**$ 238,550**	**$ 248,600**	**$ 218,293**	**$ 296,169**	**$ 316,800**	68,200	27.43%

Account Number	Account Title	12/31/24 Prior year Actual	12/31/25 Cur Year Budget	09/30/25 Year-to-date Actual	Proj YE	2026 Budget	Change from Prev Budget	Percent Change
	MAINT OF UNDERGRD FACILITIES							
660-59594-1220	WAGES - FULLTIME	$ 1,314	$ 5,700	$ 1,535	$ 2,100	$ 4,500	(1,200)	-21.05%
660-59594-2900	OTHER SERVICES	$ -	$ 500	$ 1,862	$ 2,483	$ 500	-	0.00%
660-59594-2990	TRANSPORTATION EXPENSE	$ 586	$ 1,500	$ 248	$ 330	$ 3,000	1,500	100.00%
660-59594-3900	OTHER SUPPLIES	$ 1,386	$ 2,000	$ 3,555	$ 4,739	$ 2,000	-	0.00%
Total MAINT OF UNDERGRD FCLTIES:		**$ 3,286**	**$ 9,700**	**$ 7,199**	**$ 9,652**	**$ 10,000**	300	3.09%
	MAINT OF LINE TRANSFORMERS							
660-59595-1220	WAGES - FULLTIME	$ -	$ 2,900	$ 1,222	$ 1,672	$ 2,000	(900)	-31.03%
660-59595-2900	OTHER SERVICES	$ 9,695	$ 500	$ -	$ -	$ 500	-	0.00%
660-59595-2990	TRANSPORTATION EXPENSE	$ -	$ 1,000	$ 837	$ 1,116	$ 1,000	-	0.00%
660-59595-3900	OTHER SUPPLIES	$ (89)	$ 600	$ 244	$ 325	$ 600	-	0.00%
Total MAINT OF LINE TRANSFORMERS:		**$ 9,606**	**$ 5,000**	**$ 2,303**	**$ 3,113**	**$ 4,100**	(900)	-18.00%
	MAINT OF STREET LIGHTING							
660-59596-1220	WAGES - FULLTIME	$ 3,034	$ 4,900	$ 946	$ 1,295	$ 4,100	(800)	-16.33%
660-59596-2990	TRANSPORTATION EXPENSE	$ 2,859	$ 1,000	$ 235	$ 313	$ 1,000	-	0.00%
660-59596-3900	OTHER SUPPLIES	$ 2,634	$ 3,000	$ 17	$ 22	$ 3,000	-	0.00%
Total MAINT OF STREET LIGHTING:		**$ 8,527**	**$ 8,900**	**$ 1,198**	**$ 1,630**	**$ 8,100**	(800)	-8.99%
	MAINT OF ELECTRIC METERS							
660-59597-1220	WAGES - FULLTIME	$ -	$ -	$ -	$ -	$ -		
660-59597-2990	TRANSPORTATION EXPENSE	$ -	$ -	$ -	$ -	$ -		
660-59597-3900	OTHER SUPPLIES	$ (282)	$ -	$ -	$ -	$ -		
Total MAINT OF ELECTRIC METERS:		**$ (282)**	**$ -**	**$ -**	**$ -**	**$ -**		
	MAINT OF DISTRIB PLANT							
660-59598-2900	OTHER SERVICES	$ 12,753	$ 14,000	$ 5,907	$ 7,875	$ 15,000	1,000	7.14%
660-59598-3900	**OTHER SUPPLIES**	**$ 120**	**$ -**	**$ 1,294**	**$ 1,726**	**$ -**		
Total MAINT OF MISC DISTRIB PLANT:		$ 12,873	$ 14,000	$ 7,201	$ 9,601	$ 15,000	1,000	7.14%
Total DISTRIBUTION EXPENSES:		$ 683,791	$ 773,025	$ 645,951	$ 873,465	$ 869,725	96,700	12.51%

Account Number	Account Title	12/31/24 Prior year Actual	12/31/25 Cur Year Budget	09/30/25 Year-to-date Actual	Proj YE	2026 Budget	Change from Prev Budget	Percent Change
	CUSTOMER ACCOUNTS EXPENSE							
	SUPERVISION							
660-59901-1100	FULLTIME SALARIES	$ 23,858	$ 25,500	$ 18,928	$ 25,902	$ 26,200	700	2.75%
660-59901-2201	**CELLULAR PHONE**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**		
	Total SUPERVISION:	$ 23,858	$ 25,500	$ 18,928	$ 25,902	$ 26,200	700	2.75%
	OPERATION METER READING							
660-59902-1220	WAGES - FULLTIME	$ 21,505	$ 23,000	$ 15,872	$ 21,720	$ 23,800	800	3.48%
660-59902-1240	WAGES PART TIME	$ 3,112	$ 4,500	$ 1,479	$ 2,024	$ 4,600	100	2.22%
660-59902-1390	WAGES-CAR ALLOW	$ 35	$ -	$ 14	$ 18	$ -		
660-59902-2201	CELLULAR PHONE	$ 139	$ 300	$ 126	$ 132	$ 300	-	0.00%
660-59902-2900	OTHER SERVICES	$ 10,659	$ 9,000	$ 7,935	$ 9,910	$ 9,000	-	0.00%
660-59902-2990	TRANSPORTATION EXPENSE	$ 478	$ 1,000	$ 294	$ 392	$ 1,000	-	0.00%
660-59902-3110	**POSTAGE**	**$ 34**	**$ 100**	**$ 7**	**$ 9**	**$ 100**	-	0.00%
660-59902-3900	OTHER SUPPLIES	$ (10)	$ 100	$ 19	$ 26	$ 100	-	0.00%
	Total OPERATION METER READING:	$ 35,951	$ 38,000	$ 25,746	$ 34,230	$ 38,900	900	2.37%
	CUSTOMER ACCT/COLLECT							
660-59903-1220	WAGES - FULLTIME	$ 65,391	$ 60,500	$ 52,309	$ 71,580	$ 62,300	1,800	2.98%
660-59903-2900	OTHER SERVICES	$ -	$ 500	$ -	$ -	$ 500	-	0.00%
660-59903-2990	TRANSPORTATION EXPENSE	$ 2,514	$ 3,000	$ 1,542	$ 2,056	$ 3,000	-	0.00%
660-59903-3110	**POSTAGE**	**$ 25,984**	**$ 34,000**	**$ 14,836**	**$ 19,781**	**$ 30,000**	(4,000)	-11.76%
660-59903-3900	OTHER SUPPLIES	$ 1,352	$ 10,000	$ 4,649	$ 6,198	$ 10,000	-	0.00%
	Total CUSTOMER ACCTG & COLLECT:	$ 95,240	$ 108,000	$ 73,336	$ 99,616	$ 105,800	(2,200)	-2.04%
	UNCOLLECTIBLE ACCOUNTS							
660-59904-2900	OTHER SERVICES	$ (529)	$ 10,000	$ 3,769	$ 5,026	$ 10,000	-	0.00%
	Total UNCOLLECTIBLE ACCOUNTS:	**$ (529)**	**$ 10,000**	**$ 3,769**	**$ 5,026**	**$ 10,000**	-	0.00%
	Total CUSTOMER ACCOUNTS EXPENSE:	**$ 154,521**	**$ 181,500**	**$ 121,779**	**$ 164,774**	**$ 180,900**	(600)	-0.33%
	SALES/ADVERTISING EXPENSE							
660-59913-2210	**ELECTRICITY**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**		

Account Number	Account Title	12/31/24 Prior year Actual	12/31/25 Cur Year Budget	09/30/25 Year-to-date Actual	Proj YE	2026 Budget	Change from Prev Budget	Percent Change
660-59913-2900	OTHER SERVICES	$ 250	$ 500	$ 50	$ 67	$ 500	-	0.00%
	Total ADVERTISING EXPENSES:	$ 250	$ 500	$ 50	$ 67	$ 500	-	0.00%
	ADMINISTRATIVE/GENERAL SALARIES							
	EXECUTIVE/GENERAL SALARIES							
660-59920-1100	FULLTIME SALARIES	$ 108,606	$ 133,800	$ 78,129	$ 129,469	$ 139,300	5,500	4.11%
660-59920-1200	**WAGES - FULLTIME**	**$ 50,914**	**$ 39,200**	**$ 37,197**	**$ 59,150**	**$ 42,800**	3,600	9.18%
660-59920-1220	**WAGES - FULLTIME**	**$ 26,732**	**$ -**	**$ 23,160**	**$ -**	**$ -**		
660-59920-2100	**CITY ADMIN ALLOC (WAGES)**	$ 107,294	$ 105,000	$ 78,390	$ 104,520	$ 109,500	4,500	4.29%
	Total EXECUTIVE & GENERAL SALARIES:	$ 293,546	$ 278,000	$ 216,876	$ 293,139	$ 291,600	13,600	4.89%
	OFFICE SUPPLIES/EXPENSE							
660-59921-2200	UTILITIES/TELEPHONE	$ 562	$ 500	$ 285	$ 380	$ 500	-	0.00%
660-59921-2900	OTHER SERVICES	$ 1,027	$ 1,000	$ 1,078	$ 1,438	$ 1,200	200	20.00%
660-59921-2910	PRINTING/ADVERTISING	$ -	$ -	$ -	$ -	$ -		
660-59921-3210	**MEMBERSHIP & DUES**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**		
660-59921-3300	TRAVEL	$ -	$ 150	$ -	$ -	$ 150	-	0.00%
660-59921-3900	**OTHER SUPPLIES**	$ 4,994	$ 15,000	$ 7,531	$ 10,042	$ 15,000	-	0.00%
	Total OFFICE SUPPLIES & EXPENSE:	$ 6,583	$ 16,650	$ 8,894	$ 11,859	$ 16,850	200	1.20%
	OUTSIDE SERVICES EMPLOYED							
660-59923-2100	PROFESSIONAL SERVICES	$ 54,801	$ 50,000	$ 53,986	$ 71,981	$ 66,900	16,900	33.80%
660-59923-2120	PROF SERV - LEGAL COUNSEL	$ 25,742	$ 500	$ 15,586	$ 20,781	$ 500	-	0.00%
660-59923-2210	ELECTRICITY	$ -	$ -	$ -	$ -	$ -		
660-59923-2403	ACCOUNTING SOFTWARE MAINT	$ 26,545	$ 35,000	$ 17,640	$ 23,520	$ 35,000	-	0.00%
660-59923-2900	**OTHER SERVICES**	**$ 13,304**	**$ 15,000**	**$ 10,944**	**$ 14,592**	**$ 15,000**	-	0.00%
660-59923-2902	MISC SERVICES	$ 1,200	$ -	$ 186	$ 248	$ -		

Account Number	Account Title	12/31/24 Prior year Actual	12/31/25 Cur Year Budget	09/30/25 Year-to-date Actual	Proj YE	2026 Budget	Change from Prev Budget	Percent Change
660-59923-5950	**TRANSFER TO CAP PROJ FNDS**	$ 3,729	$ 4,961	$ 7,139	$ 7,140	$ 6,050	1,089	21.95%
	Total OUTSIDE SERVICES EMPLOYED:	$ 125,321	$ 105,461	$ 105,480	$ 138,261	$ 123,450	17,989	17.06%
	PROPERTY INSURANCE							
660-59924-5100	PUBLIC LIABILITY INSURNCE	$ 5,212	$ 5,800	$ 4,248	$ 5,664	$ 3,535	(2,265)	-39.05%
660-59924-5110	PROPERTY INSURANCE	$ 11,055	$ 12,000	$ 9,443	$ 12,591	$ 14,740	2,740	22.83%
660-59924-5111	CONTRACTOR EQUIPMENT INS	$ 749	$ 1,200	$ 551	$ 735	$ -		#VALUE!
660-59924-5120	FLEET INSURANCE	$ 14,796	$ 15,000	$ 10,391	$ 13,854	$ 6,970	(8,030)	-53.53%
660-59924-5140	**UMBRELLA INSURANCE**	**$ 4,157**	**$ 4,800**	**$ 3,482**	**$ 4,643**	**$ 2,455**	(2,345)	-48.85%
660-59924-5180	BOILER INSURANCE	$ -	$ -	$ -	$ -	$ -		
660-59924-5190	**CRIME INSURANCE**	$ 151	$ 200	$ 113	$ 151	$ 410	210	105.00%
	Total PROPERTY INSURANCE:	$ 36,120	$ 39,000	$ 28,228	$ 37,638	$ 28,110	(10,890)	-27.92%
	INJURIES & DAMAGES							
660-59925-1220	WAGES - FULLTIME	$ -	$ -	$ -	$ -	$ -		
660-59925-5130	**WORKMEN'S COMPENSATION**	$ 12,985	$ 15,000	$ 9,887	$ 13,183	$ 10,850	(4,150)	-27.67%
	Total INJURIES & DAMAGES:	$ 12,985	$ 15,000	$ 9,887	$ 13,183	$ 10,850	(4,150)	-27.67%
	EMPLOYEE PENSION & BENEFITS							
660-59926-1310	WI RETIREMENT	$ 71,398	$ 79,900	$ 55,516	$ 75,969	$ 88,300	8,400	10.51%
660-59926-1330	HEALTH INSURANCE	$ 182,912	$ 226,000	$ 158,506	$ 211,341	$ 232,900	6,900	3.05%
660-59926-1332	HEALTH INSURANCE-RETIREE	$ 24,814	$ 35,500	$ 26,707	$ 35,609	$ 42,400	6,900	19.44%
660-59926-1333	HEALTH REIMBURSEMENT EXPENSE	$ -	$ -	$ -	$ -	$ -		
660-59926-1334	HEALTH INSURANCE OPT OUT	$ 5,000	$ -	$ 7,308	$ 9,744	$ -		
660-59926-1340	LIFE INSURANCE	$ 1,591	$ 2,500	$ 1,404	$ 1,872	$ 2,500	-	0.00%
660-59926-1350	OTHER BENEFITS	$ (32,715)	$ 5,000	$ -	$ -	$ 5,000	-	0.00%
660-59926-2100	**CITY ADMIN ALLOC (BENEFITS)**	**$ 26,862**	**$ 28,580**	**$ 17,373**	**$ 23,164**	**$ 26,000**	(2,580)	-9.03%
660-59926-2900	OTHER SERVICES	$ (38,988)	$ (52,000)	$ (26,569)	$ (36,358)	$ (53,000)	(1,000)	1.92%
660-59926-5970	**TRANSFER TO OTHER FUNDS**	$ -	$ -	$ -	$ -	$ -		
	Total EMPLOYEE PENSION & BENEFIT:	$ 240,874	$ 325,480	$ 240,244	$ 321,341	$ 344,100	18,620	5.72%
	REGULATORY COMM EXPENSE							

Account Number	Account Title	12/31/24 Prior year Actual	12/31/25 Cur Year Budget	09/30/25 Year-to-date Actual	Proj YE	2026 Budget	Change from Prev Budget	Percent Change
660-59928-2900	**OTHER SERVICES**	$ -	$ 2,000	$ -	$ -	$ 2,000	-	0.00%
	Total REGULATORY COMM EXPENSE:	$ -	$ 2,000	$ -	$ -	$ 2,000	-	0.00%
	MISC GENERAL EXPENSES							
660-59930-1220	WAGES - FULLTIME	$ 73,476	$ 55,200	$ 56,289	$ 77,027	$ 64,300	9,100	16.49%
660-59930-2900	OTHER SERVICES	$ 1,753	$ 2,000	$ 399	$ 532	$ 2,000	-	0.00%
660-59930-2910	PRINTING/ADVERTISING	$ -	$ 1,000	$ -	$ -	$ 1,000	-	0.00%
660-59930-2920	TRAINING	$ 19,641	$ 25,000	$ 15,649	$ 20,865	$ 25,000	-	0.00%
660-59930-2990	TRANSPORTATION EXPENSE	$ 1,075	$ 1,500	$ 1,377	$ 1,835	$ 1,500	-	0.00%
660-59930-3210	MEMBERSHIP & DUES	$ 7,269	$ 8,000	$ 6,960	$ 9,280	$ 8,000	-	0.00%
660-59930-3300	**TRAVEL**	**$ 10,286**	**$ 6,500**	**$ 8,140**	**$ 10,854**	**$ 12,000**	5,500	84.62%
660-59930-3900	**OTHER SUPPLIES**	**$ (2,702)**	**$ 500**	**$ 10,641**	**$ 14,188**	**$ 500**	-	0.00%
660-59930-6300	**INTEREST ON CUSTOMER DEPO**	$ 2,681	$ 2,500	$ 1,719	$ 2,292	$ 2,500	-	0.00%
	Total MISC GENERAL EXPENSES:	$ 113,480	$ 102,200	$ 101,174	$ 136,874	$ 116,800	14,600	14.29%
	MAINT OFFICE & COMMUNICATIONS							
660-59932-1220	WAGES - FULLTIME	$ 5,428	$ 6,000	$ 4,257	$ 5,825	$ 7,400	1,400	23.33%
660-59932-1230	WAGES PART TIME	$ 8,092	$ 6,300	$ -	$ -	$ -		#VALUE!
660-59932-2990	**TRANSPORTATION EXPENSE**	**$ 126**	**$ 500**	**$ 0**	**$ 0**	**$ 500**	-	0.00%
660-59932-3900	OTHER SUPPLIES	$ (109)	$ 300	$ (0)	$ (0)	$ 300	-	0.00%
660-59999-1311	**GASB 68 PENSION EXPENSE**	**$ (8,118)**	**$ -**	**$ -**	**$ -**	**$ -**		
	Total MAINT OFFICE & COMMUNICATIONS:	**$ 5,420**	**$ 13,100**	**$ 4,257**	**$ 5,825**	**$ 8,200**	(4,900)	-37.40%
	Total ADMINISTRATIVE/GENERAL EXPENSES:	$ 834,328	$ 896,891	$ 715,041	$ 958,120	$ 941,960	45,069	5.03%

Account Number	Account Title	12/31/24 Prior year Actual	12/31/25 Cur Year Budget	09/30/25 Year-to-date Actual	Proj YE	2026 Budget	Change from Prev Budget	Percent Change
	Total OPERATIONS/MAINTENANCE EXPENSES:	$ 8,187,357	$ 8,781,916	$ 6,922,185	$ 9,098,911	$ 9,151,185	369,269	4.20%
	OTHER OPERATING EXPENSES							
660-59403-9750	DEPRECIATION EXPENSE	$ 507,063	$ 450,000	$ 338,527	$ 451,369	$ 460,000	10,000	2.22%
660-59408-2100	CITY ADMIN ALLOC (FICA)	$ 7,645	$ 8,100	$ 5,799	$ 7,732	$ 8,600	500	6.17%
660-59408-9700	PROPERTY TAX EQUIVALENT	$ 221,946	$ 250,000	$ 176,211	$ 234,948	$ 250,000	-	0.00%
660-59408-9701	**OTHER TAXES(FICA/PSC ASSMT)**	**$ 73,748**	**$ 88,400**	**$ 56,787**	**$ 77,709**	**$ 93,800**	5,400	6.11%
660-59408-9702	**WISC GROSS RECEIPTS TAX**	**$ 871**	**$ 1,000**	**$ 882**	**$ 1,176**	**$ 1,000**	-	0.00%
660-59408-9703	**PSC REMAINDER ASSESSMENT**	**$ 10,618**	**$ 12,000**	**$ -**	**$ -**	**$ 12,000**	-	0.00%
	TOTAL	**$ 821,891**	**$ 809,500**	**$ 578,206**	**$ 772,934**	**$ 825,400**	15,900	1.96%
	Total OPERATIONS/MAINTENANCE EXPENSES:	**$ 9,009,248**	**$ 9,591,416**	**$ 7,500,391**	**$ 9,871,845**	**$ 9,976,585**	385,169	4.02%
	NET OPERATING INCOME(LOSS);	$ 274,220	$ 155,584	$ 10,812	$ (131,939)	$ (106,085)	(261,669)	-168.19%
	OTHER INCOME							
660-48900	OTHER REV/TRANSFER FROM HRA	$ 35,932	$ -	$ 80	$ 107	$ -		
660-49415	**REVENUE FROM MDSE & JOBBING**	**$ 77,577**	**$ 15,000**	**$ 60,292**	**$ 80,389**	**$ 15,000**	-	0.00%
660-49416	**MERCHANDISING & JOBBING COSTS**	**$ (75,480)**	**$ (15,000)**	**$ -**	**$ -**	**$ (15,000)**	-	0.00%
660-49421	**CONTRIBUTED REVENUE**	**$ 120,080**	**$ 2,000**	**$ -**	**$ -**	**$ 2,000**	-	0.00%
	TOTAL	$ 158,108	$ 2,000	$ 60,372	$ 80,496	$ 2,000	-	0.00%
	TOTAL INCOME(LOSS) BEFORE INT CHARGES:	$ 432,329	$ 157,584	$ 71,184	$ (51,443)	$ (104,085)	(261,669)	-166.05%
	OTHER INCOME DEDUCTIONS							
660-49390	APPROPRIATIONS-MUNICIPAL	$ 10,518	$ 18,000	$ 11,558	$ 15,410	$ 18,000	-	0.00%
660-49426	OTHER INCOME DEDUCTIONS	$ 2,410	$ 2,500	$ 2,314	$ 3,086	$ 2,500	-	0.00%
660-49435	MISC DEBITS TO SURPLUS	$ -	$ -	$ -	$ -	$ -		
660-49439	APPROP OF INCOME TO MUNICIPAL	$ -	$ -	$ -	$ -	$ -		
	TOTAL	**$ 12,928**	**$ 20,500**	**$ 13,872**	**$ 18,496**	**$ 20,500**	-	0.00%

Account Number	Account Title	12/31/24 Prior year Actual	12/31/25 Cur Year Budget	09/30/25 Year-to-date Actual	Proj YE	2026 Budget	Change from Prev Budget	Percent Change
	INTEREST CHARGES							
660-49428	AMORTIZATION OF DEBT DISC/CHRG	$ -	$ -	$ -	$ -	$ -		
660-59427-6210	INTEREST ON LONG TERM DEBT	$ 14,934	$ 7,100	$ 4,096	$ 5,461	$ 5,300	(1,800)	-25.35%
	TOTAL	$ 14,934	$ 7,100	$ 4,096	$ 5,461	$ 5,300	(1,800)	-25.35%
NET INCOME(LOSS):		$ 404,467	$ 129,984	$ 53,217	$ (75,399)	$ (129,885)	(259,869)	-199.92%

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/24 Prior year Actual	12/31/25 Cur Year Budget	09/30/25 Year-to-date Actual	Proj YE	2026 Budget	Change from Prev Budget	Percent Change
	TELECOM UTILITY							
	REVENUES							
670-48900	OTHER REVENUE	$ -	$ 15,885	$ -	$ -	$ -	$ (15,885)	-100.00%
670-49540	RENT FROM CLEC PROP	$ 15,885	$ -	$ 11,914	$ 15,885	$ 15,885	$ 15,885	
	Total REVENUES	**$ 15,885**	**$ 15,885**	**$ 11,914**	**$ 15,885**	**$ 15,885**	$ -	0.00%
	EXPENDITURES							
	MAINT OVERHEAD POLES/LINES							
670-59593-1220	WAGES - FULLTIME- UNION	$ -	$ 1,000	$ -	$ -	$ 1,000	$ -	0.00%
670-59593-1330	HEALTH INSURANCE	$ -	$ -	$ -	$ -	$ -		
670-59593-2990	TRANSPORTATION EXPENSE	$ -	$ 500	$ -	$ -	$ 500	$ -	0.00%
	Total MAINT OVERHEAD POLES & LINES:	**$ -**	**$ 1,500**	**$ -**	**$ -**	**$ 1,500**	$ -	0.00%
	MAINT UNDERGROUND FACILITIES							
670-59594-1220	WAGES - FULLTIME- UNION	$ -	$ 500	$ -	$ -	$ 500	$ -	0.00%
670-59594-2990	TRANSPORTATION EXPENSE	$ -	$ 250	$ -	$ -	$ 250	$ -	0.00%
	Total MAINT OF UNDERGRD FCLTIES:	**$ -**	**$ 750**	**$ -**	**$ -**	**$ 750**	$ -	0.00%
	OUTSIDE SERVICES EMPLOYED							
670-59923-2900	OTHER SERVICES	$ -	$ -	$ -	$ -	$ -		
	Total OUTSIDE SERVICES EMPLOYED:	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**		
	EMPLOYEE PENSION/BENEFITS							
670-59926-1310	WI RETIREMENT	$ -	$ 150	$ -	$ -	$ 150	$ -	0.00%
670-59926-1320	FICA	$ -	$ 150	$ -	$ -	$ 150	$ -	0.00%
670-59926-1330	HEALTH INSURANCE	$ -	$ 200	$ -	$ -	$ 200	$ -	0.00%
670-59926-2900	OTHER SERVICES	$ -	$ 100	$ -	$ -	$ 100	$ -	0.00%
	Total EMPLOYEE PENSION & BENEFITS:	**$ -**	**$ 600**	**$ -**	**$ -**	**$ 600**	$ -	0.00%

	MISC GENERAL EXPENSES												
670-59930-2900	OTHER SERVICES	$	5,821	$	3,500	$	2,788	$	3,560	$	3,600	$	100	2.86%
670-59930-2990	TRANSPORTATION EXPENSE	$	-	$	135	$	-	$	-	$	135	$	-	0.00%
670-59930-3300	TRAVEL	$	-	$	100	$	-	$	-	$	100	$	-	0.00%
670-59930-3900	OTHER SUPPLIES	$	-	$	300	$	-	$	-	$	300	$	-	0.00%
670-59930-9340	CONTINGENCY FUND	$	-	$	1,860	$	-	$	-	$	1,860	$	-	0.00%
Total MISC GENERAL EXPENSES:		**$**	**5,821**	**$**	**5,895**	**$**	**2,788**	**$**	**3,560**	**$**	**5,995**	$	100	1.70%
Total OPERATING EXPENSES:		**$**	**5,821**	**$**	**8,745**	**$**	**2,788**	**$**	**3,560**	**$**	**8,845**	$	100	1.14%
	OTHER EXPENSES													
670-59403-9750	DEPRECIATION EXPENSE	$	18,240	$	18,000	$	13,501	$	18,002	$	18,000	$	-	0.00%
	TOTAL	**$**	**18,240**	**$**	**18,000**	**$**	**13,501**	**$**	**18,002**	**$**	**18,000**	$	-	0.00%
Total EXPENSES:		**$**	**24,061**	**$**	**26,745**	**$**	**16,289**	**$**	**21,562**	**$**	**26,845**	$	100	0.37%
NET OPERATING INCOME(LOSS):		**$**	**(8,176)**	**$**	**(10,860)**	**$**	**(4,376)**	**$**	**(5,677)**	**$**	**(10,960)**	$	(100)	0.92%

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/24 Prior year Actual	12/31/25 Cur Year Budget	09/30/25 Year-to-date Actual	Proj YE	2026 Budget	Change from Prev Budget	Percent Change
	STORMWATER UTILITY							
REVENUES								
680-46010	RESIDENTIAL SINGLE FAMILY	$ 358,815	$ 354,000	$ 267,629	$ 356,924	$ 357,000	$ 3,000	0.85%
680-46030	RESIDENTIAL MULTI FAMILY	$ 426	$ 400	$ 326	$ 435	$ 400	$ -	0.00%
680-46040	NON RESIDENTIAL	$ 256,403	$ 262,000	$ 191,083	$ 254,777	$ 262,000	$ -	0.00%
680-46050	INTERDEPARTMENTAL	$ 38,717	$ 38,700	$ 29,104	$ 38,812	$ 38,700	$ -	0.00%
	TOTAL USER FEES	**$ 654,360**	**$ 655,100**	**$ 488,142**	**$ 650,948**	**$ 658,100**	$ 3,000	0.46%
	EFFICIENCY CREDITS							
680-47010	EC-SINGLE FAMILY	$ -	$ -	$ -	$ -	$ -		
680-47030	EC-MULTI FAMILY	$ -	$ -	$ -	$ -	$ -		
680-47040	EC-NON RESIDENTIAL	$ -	$ -	$ -	$ -	$ -		
680-47050	EC-INTERDEPARTMENTAL	$ -	$ -	$ -	$ -	$ -		
	TOTAL EFFICIENCY CREDITS	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**		
	OTHER REVENUES							
680-43000	GRANT REVENUE	$ 9,331	$ 45,000	$ -	$ -	$ 45,000		
680-48100	INTEREST INCOME	$ 2,106	$ 2,800	$ 705	$ 2,800	$ 2,800	$ -	0.00%
680-48600	CONTRIB IN AID OF CONSTRUCTION(GRANT/SPEC ASSESS)	$ 108,186	$ -	$ -	$ -			
680-48900	OTHER REVENUES	$ -	$ -	$ -	$ -			
680-43519	COVID ROUTES TO RECOVERY	$ -	$ -	$ -	$ -			
680-49010	PERMIT FEES	$ 80	$ -	$ 136	$ 204	$ 100	$ 100	
680-49210	TRANSFER FROM OTHER FUNDS	$ -	$ 14,624	$ -	$ -	$ -		#VALUE!
680-49470	FORFEITED DISCOUNTS	$ 1,970	$ 1,500	$ 1,231	$ 1,799	$ 1,500	$ -	0.00%
	TOTAL OTHER REVENUES	**$ 121,672**	**$ 63,924**	**$ 2,071**	**$ 4,803**	**$ 49,400**	$ (14,524)	-22.72%
TOTAL REVENUES		**$ 776,032**	**$ 719,024**	**$ 490,213**	**$ 655,751**	**$ 707,500**	$ (11,524)	-1.60%

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/24 Prior year Actual	12/31/25 Cur Year Budget	09/30/25 Year-to-date Actual	Proj YE	2026 Budget	Change from Prev Budget	Percent Change
OPERATING EXPENSES								
	STREET DEBRIS MANAGEMENT							
680-59710-1220	WAGES FULLTIME	$ 23,220	$ 44,159	$ 25,128	$ 31,520	$ 46,077	$ 1,918	4.34%
680-59710-1280	WAGES - LONGEVITY	$ -	$ 614	$ -	$ -	$ 633		
680-59710-1290	WAGES - OVERTIME	$ -	$ 299	$ -	$ -	$ 308		
680-59710-2230	WATER EXPENSE	$ 852	$ 900	$ 939	$ 1,216	$ 1,000		
680-59710-2900	OTHER SERVICES	$ 19,423	$ 45,000	$ 48,953	$ 32,653	$ 40,000	$ (5,000)	-11.11%
680-59710-2990	TRANSPORTATION EXPENSE	$ -	$ -	$ -	$ -			
680-59710-3900	OTHER SERVICES	$ 9,986	$ 20,000	$ -	$ -	$ 10,000	$ (10,000)	-50.00%
	TOTAL STREET DEBRIS MANAGEMENT	**$ 53,481**	**$ 110,972**	**$ 75,020**	**$ 65,389**	**$ 98,018**	$ (12,954)	-11.67%
	VEHICLE/EQUIP MAINTENANCE							
680-59720-1220	WAGES FULLTIME	$ -	$ -	$ -	$ -	$ -		
680-59720-2410	MAINTENANCE OF VEHICLE/EQUIP	$ -	$ -	$ -	$ -	$ -		
680-59720-2900	OTHER SERVICES	$ -	$ -	$ -	$ -	$ -		
680-59720-2990	TRANSPORTATION EXPENSE	$ -	$ -	$ -	$ -	$ -		
680-59720-3900	OTHER SUPPLIES	$ -	$ -	$ -	$ -	$ -		
	TOTAL VEHICLE/EQUIP MAINTENANCE	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**		
	MAINTENANCE OF COLLECTION SYSTEM							
680-59730-1220	WAGES FULLTIME	$ 17,686	$ 60,586	$ 15,113	$ 19,880	$ 66,025	$ 5,439	8.98%
680-59730-1230	WAGES - PART TIME	$ -	$ 2,556	$ -	$ -	$ 2,781		
680-59730-1240	WAGES - PART TIME	$ -	$ -	$ -	$ -			
680-59730-1334	HEALTH INSURANCE OPT-OUT	$ 750	$ 1,000	$ 548	$ 779	$ 1,000		
680-59730-2900	OTHER SERVICES	$ 23,869	$ 45,000	$ 46,909	$ 49,648	$ 45,000	$ -	0.00%
680-59730-2990	TRANSPORTATION EXPENSE	$ -	$ -	$ -	$ -			
680-59730-3900	OTHER SUPPLIES	$ -	$ 5,000	$ -	$ -	$ 5,000	$ -	0.00%
	TOTAL MAINTENANCE OF COLLECTION SYSTEM	**$ 42,306**	**$ 114,142**	**$ 62,571**	**$ 70,307**	**$ 119,806**	$ 5,664	4.96%
	MAINTENANCE OF OPEN CHANNEL DRAINAGE							
680-59740-1220	WAGES FULLTIME	$ 60	$ 6,178	$ -	$ -	$ 7,137	$ 959	15.53%
680-59740-2900	OTHER SERVICES	$ -	$ 30,000	$ -	$ -	$ 10,000	$ (20,000)	-66.67%
680-59740-2990	TRANSPORTATION EXPENSE	$ -	$ -	$ -	$ -			
680-59740-3900	OTHER SUPPLIES	$ -	$ 1,000	$ -	$ -	$ 1,000	$ -	0.00%
	TOTAL MAINTENANCE OF OPEN CHANNEL DRAINAGE	**$ 60**	**$ 37,178**	**$ -**	**$ -**	**$ 18,137**	$ (19,041)	-51.22%

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/24 Prior year Actual	12/31/25 Cur Year Budget	09/30/25 Year-to-date Actual	Proj YE	2026 Budget	Change from Prev Budget	Percent Change
	MAINTENANCE OF STORMWATER PONDS							
680-59750-1220	WAGES FULLTIME	$ 269	$ 28,132	$ -	$ -	$ 30,952	$ 2,820	10.03%
680-59750-2900	OTHER SERVICES	$ 3,893	$ 6,000	$ 600	$ 4,500	$ 4,500	$ (1,500)	-25.00%
680-59750-2990	TRANSPORTATION EXPENSE	$ -	$ -	$ -	$ -			
680-59750-3900	OTHER SUPPLIES	$ -	$ -	$ -	$ -			
	TOTAL MAINTENANCE OF STORMWATER PONDS	**$ 4,162**	**$ 34,132**	**$ 600**	**$ 4,500**	**$ 35,452**	$ 1,320	3.87%
	WWTP PHOSPHOROUS REGULATIONS							
680-59760-1220	FULLTIME WAGES	$ -	$ -	$ -	$ -	$ -		
680-59760-2900	OTHER SERVICES	$ -	$ -	$ -	$ -	$ -		
680-59760-3900	OTHER SUPPLIES	$ -	$ -	$ -	$ -	$ -		
	TOTAL WWTP PHOSPHOROUS REGULATIONS	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**		
	REGULATORY COMPLIANCE							
680-59770-1100	WAGES - FULLTIME	$ 24,770	$ -	$ 18,624	$ 24,762	$ 26,584		
680-59770-1200	WAGES - FULLTIME	$ 11,274	$ 10,950	$ 7,880	$ 10,516	$ 11,278		
680-59770-1220	WAGES FULLTIME	$ 17,650	$ 72,994	$ 13,318	$ 17,707	$ 47,468	$ (25,526)	-34.97%
680-59770-1230	WAGES - PART TIME	$ -	$ -	$ -	$ -			
680-59770-1240	WAGES - PART TIME	$ -	$ -	$ -	$ -			
680-59770-1334	HEALTH INSURANCE OPT-OUT	$ 1,750	$ -	$ 1,279	$ 1,817			
680-59770-2900	OTHER SERVICES	$ 15,813	$ 70,000	$ 3,495	$ 5,243	$ 70,000	$ -	0.00%
680-59770-2990	TRANSPORTATION EXPENSE	$ -	$ -	$ -	$ -			
680-59770-3900	OTHER SUPPLIES	$ 143	$ 1,500	$ 78	$ 118	$ 500	$ (1,000)	-66.67%
	TOTAL REGULATORY COMPLIANCE	**$ 35,356**	**$ 144,494**	**$ 18,170**	**$ 24,885**	**$ 117,968**	$ (26,526)	-18.36%
	ADMINISTRATIVE CHARGES							
680-59790-2100	PROFESSIONAL SERVICES	$ 15,981	$ 15,782	$ 11,831	$ 11,311	$ 16,450	$ 668	4.23%
680-59790-2900	OTHER SERVICES	$ 8,805	$ 8,615	$ 7,598	$ 8,106	$ 10,200	$ 1,585	18.40%
680-59790-5970	TRANSFER TO OTHER FUNDS	$ -	$ -	$ -	$ -			
	TOTAL ADMINISTRATIVE CHARGES	**$ 24,787**	**$ 24,397**	**$ 19,429**	**$ 19,417**	**$ 26,650**	$ 2,253	9.23%

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	EMPLOYEE PENSION & BENEFITS							
680-59795-1310	WI RETIREMENT	$ 6,419	$ 15,562	$ 5,515	$ 7,245	$ 14,208	$ (1,354)	-8.70%
680-59795-1330	HEALTH INSURANCE	$ 12,775	$ 45,268	$ 11,956	$ 17,935	$ 34,660	$ (10,608)	-23.43%
680-59795-1333	HEALTH SAVINGS ACCOUNT	$ -	$ -	$ -	$ -			
680-59795-1334	HEALTH INSURANCE OPT-OUT	$ -	$ -	$ -	$ -			
680-59795-1340	LIFE INSURANCE	$ 306	$ 340	$ 248	$ 372	$ 400	$ 60	17.65%
680-59795-1350	OTHER BENEFITS	$ -	$ -	$ -	$ -			
680-59795-2100	CITY ADMIN ALLOCATION(BENEFITS)	$ 3,816	$ 4,049	$ 2,566	$ 2,577	$ 3,800	$ (249)	-6.15%
680-59795-2900	OTHER SERVICES	$ -	$ -	$ -	$ -			
	TOTAL EMPLOYEE PENSION & BENEFITS	**$ 23,317**	**$ 65,219**	**$ 20,286**	**$ 28,129**	**$ 53,068**	$ (12,151)	-18.63%
TOTAL OPERATING EXPENSES		**$ 183,468**	**$ 530,534**	**$ 196,075**	**$ 212,627**	**$ 469,099**	$ (61,435)	-11.58%
	DEPRECIATION AND TAXES							
680-59403-9750	DEPRECIATION EXPENSE	$ 130,353	$ 110,000	$ 98,812	$ 97,249	$ 136,000	$ 26,000	23.64%
680-59408-2100	CITY ADMIN ALLOC(FICA)	$ 1,148	$ 1,217	$ 876	$ 836	$ 1,280	$ 63	5.18%
680-59408-9701	FICA TAX EXPENSE	$ 6,551	$ 17,325	$ 5,506	$ 7,132	$ 15,309	$ (2,016)	-11.64%
680-59427-6210	INTEREST EXPENSE	$ 70,417	$ 76,624	$ 48,801	$ 47,276	$ 80,700	$ 4,076	5.32%
	TOTAL DEPRECIATION AND TAXES	**$ 208,468**	**$ 205,166**	**$ 153,995**	**$ 152,493**	**$ 233,289**	$ 28,123	13.71%
NET OPERATING INCOME (LOSS):		**$ 384,096**	**$ (16,676)**	**$ 140,143**	**$ 290,631**	**$ 5,112**	$ 21,788	-130.65%

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/23 Prior year Actual	12/31/25 Cur Year Budget	12/31/24 Year-to-date Actual	Proj YE	2026 Budget	Change from Prev Budget	Percent Change
WASTEWATER UTILITY								
	REVENUES							
	MISC REVENUES							
690-48900	OTHER-Mishicot Replac/Transfer from HRA	$ 27,204	$ 80,000	$ 2,966	$ 135,000	$ 80,000	$ -	0.00%
	Total MISCELLANEOUS REVENUE:	**$ 27,204**	**$ 80,000**	**$ 2,966**	**$ 135,000**	**$ 80,000**	$ -	0.00%
	OTHER FINANCING SOURCES							
690-49221	RESIDENTIAL	$ 2,082,754	$ 2,164,188	$ 2,170,110	$ 2,111,660	$ 2,316,000	$ 151,812	7.01%
690-49222	COMMERCIAL	$ 577,751	$ 546,000	$ 574,818	$ 560,893	$ 584,200	$ 38,200	7.00%
690-49223	INDUSTRIAL	$ 104,811	$ 104,000	$ 101,862	$ 101,934	$ 111,300	$ 7,300	7.02%
690-49623	MISHICOT SERVICE	$ 83,569	$ 88,400	$ 89,469	$ 86,660	$ 94,600	$ 6,200	7.01%
690-49624	MISHICOT ADMINISTRATIVE FEE	$ -	$ -	$ -	$ -	$ -	$ -	
690-49626	INTERDEPARTMENTAL SERVICE	$ 3,562	$ 1,560	$ 2,374	$ 3,532	$ 1,560	$ -	0.00%
690-49627	INTERDEPT SERVICE - LANDFILL	$ 50,444	$ 60,000	$ 67,536	$ 60,025	$ 63,000	$ 3,000	5.00%
690-49628	INTERDEPT SERVICE - BACKWASH	$ 38,700	$ 40,248	$ 38,700	$ 37,527	$ 42,000	$ 1,752	4.35%
690-49631	LATE PAYMENT CHARGES	$ 11,339	$ 7,800	$ 11,131	$ 10,269	$ 7,800	$ -	0.00%
690-49634	RENT FROM SEWER PROPERTIES	$ 975	$ 10,000	$ 3,519	$ 5,473	$ 10,000	$ -	0.00%
690-49635	MISC OPERATING REVENUE	$ -	$ -	$ 1,001	$ 2,911	$ -	$ -	
	Total OTHER FINANCING SOURCES:	**$ 2,953,904**	**$ 3,022,196**	**$ 3,060,520**	**$ 2,980,884**	**$ 3,230,460**	$ 208,264	6.89%
Total REVENUES		**$ 2,981,108**	**$ 3,102,196**	**$ 3,063,486**	**$ 3,115,884**	**$ 3,310,460**	$ 208,264	6.71%

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/23 Prior year Actual	12/31/25 Cur Year Budget	12/31/24 Year-to-date Actual	Proj YE	2026 Budget	Change from Prev Budget	Percent Change
	EXPENSES							
OPERATION EXPENSES								
	OPERATION PLANT/LIFT STATION							
690-59820-1220	WAGES - FULLTIME- UNION	$ 306,099	$ 307,950	$ 319,914	$ 320,500	$ 304,532	$ (3,418)	-1.11%
690-59820-1250	WAGES - STANDBY	$ 8,640	$ 12,000	$ 12,343	$ 12,446	$ -	$ (12,000)	-100.00%
690-59820-2100	PROFESSIONAL SERVICES	$ -	$ -	$ -	$ -		$ -	
690-59820-2200	UTILITIES/TELEPHONE	$ -	$ -	$ -	$ -		$ -	
690-59820-2201	CELLULAR PHONE	$ 1,033	$ 1,100	$ 845	$ 951	$ 1,100	$ -	0.00%
690-59820-2210	ELECTRIC EXPENSE	$ 122,814	$ 135,000	$ 117,730	$ 118,992	$ 135,000	$ -	0.00%
690-59820-2230	WATER EXPENSE	$ 5,459	$ 7,000	$ 6,428	$ 7,263	$ 7,000	$ -	0.00%
690-59820-2240	SEWER EXPENSE	$ 2,004	$ 4,000	$ 2,852	$ 3,930	$ 4,000	$ -	0.00%
690-59820-2250	STORM WATER EXPENSE	$ 3,705	$ 4,000	$ 3,705	$ 3,705	$ 4,000	$ -	0.00%
690-59820-2410	MAINTENANCE EQUIPMENT/VEH	$ -	$ -	$ -	$ 300	$ 300	$ 300	
690-59820-2900	OTHER SERVICES	$ 56,211	$ 61,000	$ 68,218	$ 63,000	$ 63,000	$ 2,000	3.28%
690-59820-3110	POSTAGE	$ -	$ -	$ -	$ -		$ -	
690-59820-3900	OTHER SUPPLIES	$ 22,242	$ 22,000	$ 17,108	$ 12,820	$ 20,000	$ (2,000)	-9.09%
	Total OPERATION PLANT & LIFT STATION:	**$ 528,207**	**$ 554,050**	**$ 549,143**	**$ 543,907**	**$ 538,932**	$ (15,118)	-2.73%
	CHLORINE							
690-59823-3900	OTHER SUPPLIES	$ 3,701	$ 3,000	$ -	$ 5,166	$ 4,000	$ 1,000	33.33%
	Total CHLORINE:	**$ 3,701**	**$ 3,000**	**$ -**	**$ 5,166**	**$ 4,000**	$ 1,000	33.33%
	PHOSPHOROUS REMOVAL CHEMICALS							
690-59824-3900	OTHER SUPPLIES	$ 178	$ 5,000	$ 187	$ -	$ 3,000	$ (2,000)	-40.00%
690-59824-4910	FERRIC CHLORIDE	$ 86,632	$ 80,000	$ 80,683	$ 85,456	$ 86,000	$ 6,000	7.50%
	Total PHOSPHOROUS REMOVAL CHEM:	**$ 86,810**	**$ 85,000**	**$ 80,869**	**$ 85,456**	**$ 89,000**	$ 4,000	4.71%
	SLUDGE CONDITIONING CHEMICALS							
690-59825-4920	POLYMER	$ 11,682	$ 46,000	$ 35,037	$ 84,000	$ 65,000	$ 19,000	41.30%
	Total SLUDGE CONDTN CHEMICALS:	**$ 11,682**	**$ 46,000**	**$ 35,037**	**$ 84,000**	**$ 65,000**	$ 19,000	41.30%
	OTHER OPERATING SUPPLIES							
690-59827-2220	NATURAL GAS/HEAT	$ 27,618	$ 32,000	$ 18,901	$ 27,262	$ 32,000	$ -	0.00%
690-59827-3900	OTHER SUPPLIES	$ -	$ -	$ -	$ -	$ -	$ -	
	Total OTHER OPERATING SUPPLIES:	**$ 27,618**	**$ 32,000**	**$ 18,901**	**$ 27,262**	**$ 32,000**	$ -	0.00%

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	TRANSPORTATION EXPENSE							
690-59828-2410	MAINTENANCE EQUIPMENT/VEH	$ 17,927	$ 25,000	$ 30,379	$ 19,914	$ 25,000	$ -	0.00%
690-59828-2900	OTHER SERVICES	$ -	$ -	$ -	$ -		$ -	
690-59828-3410	GAS & OIL	$ 3,891	$ 4,000	$ 1,804	$ 1,238	$ 3,000	$ (1,000)	-25.00%
690-59828-3900	OTHER SUPPLIES	$ -	$ -	$ -	$ -		$ -	
	Total TRANSPORTATION EXPENSES:	**$ 21,818**	**$ 29,000**	**$ 32,182**	**$ 21,152**	**$ 28,000**	$ (1,000)	-3.45%
	Total OPERATION EXPENSES:	**$ 679,836**	**$ 749,050**	**$ 716,132**	**$ 766,943**	**$ 756,932**	$ 7,882	1.05%
MAINTENANCE EXPENSES								
	MAINT SEWAGE COLLECTION SYSTEM							
690-59831-1220	WAGES - FULLTIME- UNION	$ 11,013	$ 13,947	$ 5,397	$ 6,338	$ 36,876	$ 22,929	164.40%
690-59831-2230	WATER EXPENSE	$ 1,389	$ 2,300	$ 1,752	$ 1,752	$ 2,300	$ -	0.00%
690-59831-2240	SEWER EXPENSE	$ 1,442	$ 2,300	$ 1,852	$ 1,856	$ 2,300	$ -	0.00%
690-59831-2900	OTHER SERVICES	$ 127,897	$ 175,000	$ 205,952	$ 180,000	$ 175,000	$ -	0.00%
690-59831-2990	TRANSPORTATION EXPENSE	$ 107	$ 4,000	$ 41	$ 47	$ 2,500	$ (1,500)	-37.50%
690-59831-3900	OTHER SUPPLIES	$ 7,302	$ 5,000	$ 2,579	$ 1,433	$ 5,000	$ -	0.00%
	Total MAINT SEWAGE COLLECTION SYS:	**$ 149,148**	**$ 202,547**	**$ 217,572**	**$ 191,426**	**$ 223,976**	$ 21,429	10.58%
	MAINT COLLECT SYSTEM PUMP EQUIP							
690-59832-2410	MAINTENANCE EQUIPMENT/VEH	$ -	$ -	$ -	$ -	$ -	$ -	
690-59832-2900	OTHER SERVICES	$ 10,990	$ 15,000	$ 763	$ 398	$ 15,000	$ -	0.00%
690-59832-3900	OTHER SUPPLIES (BIO CUBES)	$ 106	$ -	$ 5,370	$ 34	$ 200	$ 200	
	Total MAINT COLLECT SYS PUMP EQU:	**$ 11,096**	**$ 15,000**	**$ 6,132**	**$ 432**	**$ 15,200**	$ 200	1.33%
	MAINT TREAT & DISPOSAL PLANT EQUIP							
690-59833-1220	WAGES - FULLTIME- UNION	$ 50,102	$ 60,082	$ 51,987	$ 53,466	$ 65,866	$ 5,784	9.63%
690-59833-2900	OTHER SERVICES	$ 29,504	$ 40,000	$ 32,399	$ 27,375	$ 40,000	$ -	0.00%
690-59833-3900	OTHER SUPPLIES	$ 33,105	$ 28,000	$ 21,022	$ 59,846	$ 40,000	$ 12,000	42.86%
	Total MAINT TREAT & DISPOSAL PLT EQ:	**$ 112,711**	**$ 128,082**	**$ 105,408**	**$ 140,687**	**$ 145,866**	$ 17,784	13.88%

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	MAINT GEN PLANT STRUCTURE/EQUIP							
690-59834-2900	OTHER SERVICES	$ 5,007	$ 26,000	$ 15,686	$ 14,823	$ 26,000	$ -	0.00%
690-59834-3900	OTHER SUPPLIES	$ 6,168	$ 6,000	$ 7,498	$ 14,508	$ 6,000	$ -	0.00%
	Total MAINT GEN PLT STRUCTR & EQU:	**$ 11,175**	**$ 32,000**	**$ 23,183**	**$ 29,331**	**$ 32,000**	$ -	0.00%
Total MAINTENANCE EXPENSES:		**$ 284,130**	**$ 377,629**	**$ 352,296**	**$ 361,876**	**$ 417,042**	$ 39,413	10.44%
CUSTOMER ACCOUNTS EXPENSE								
	BILLING, COLLECT & ACCTG							
690-59840-1100	FULLTIME SALARIES	$ 18,285	$ 20,743	$ 19,462	$ 20,531	$ 21,367	$ 624	3.01%
690-59840-1200	WAGES - FULLTIME - NONUNION	$ 10,554	$ -	$ -	$ -		$ -	
690-59840-1220	WAGES - FULLTIME	$ 30,825	$ 49,318	$ 46,741	$ 48,814	$ 50,770	$ 1,452	2.94%
690-59840-2201	CELLULAR PHONE	$ -	$ -	$ -	$ -		$ -	
690-59840-2900	OTHER SERVICES	$ -	$ 500	$ -	$ -	$ 500	$ -	0.00%
690-59840-3110	POSTAGE	$ 13,357	$ 17,000	$ 18,176	$ 12,864	$ 17,000	$ -	0.00%
690-59840-3900	OTHER SUPPLIES	$ 3,820	$ 4,000	$ 2,168	$ 3,257	$ 4,000	$ -	0.00%
	Total BILLING, COLLECT & ACCTG:	**$ 76,842**	**$ 91,561**	**$ 86,548**	**$ 85,466**	**$ 93,637**	$ 2,076	2.27%
	METER READING							
690-59842-1220	WAGES - FULLTIME- UNION	$ 15,865	$ 18,572	$ 17,416	$ 17,367	$ 19,252	$ 680	3.66%
690-59842-1240	WAGES-UNION PART TIME	$ 3,016	$ 3,641	$ 2,567	$ 1,830	$ 3,748	$ 107	2.94%
690-59842-1390	WAGES-CAR ALLOW	$ 21	$ 50	$ 29	$ 17	$ 50	$ -	0.00%
690-59842-2201	CELLULAR PHONE	$ 199	$ 200	$ 170	$ 182	$ 200	$ -	0.00%
690-59842-2900	OTHER SERVICES	$ 203	$ 500	$ 225	$ 47	$ 500	$ -	0.00%
690-59842-2990	TRANSPORTATION EXPENSE	$ 509	$ 1,000	$ 478	$ 441	$ 1,000	$ -	0.00%
690-59842-3900	OTHER SUPPLIES	$ 355	$ 1,000	$ 7	$ 9	$ 1,000	$ -	0.00%
	Total METER READING:	**$ 20,169**	**$ 24,963**	**$ 20,891**	**$ 19,893**	**$ 25,751**	$ 788	3.15%
	UNCOLLECTIBLE ACCOUNTS							
690-59843-2900	OTHER SERVICES	$ 41	$ 5,000	$ 552	$ -	$ 2,000	$ (3,000)	-60.00%
	Total UNCOLLECTIBLE ACCOUNTS	**$ 41**	**$ 5,000**	**$ 552**	**$ -**	**$ 2,000**	$ (3,000)	-60.00%
Total CUSTOMER ACCOUNTS EXPENSE		**$ 97,051**	**$ 121,524**	**$ 107,991**	**$ 105,359**	**$ 121,388**	$ (136)	-0.11%

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ADMINISTRATIVE/GENERAL EXPENSE								
	ADMIN/GENERAL SALARIES							
690-59850-1100	FULLTIME SALARIES	$ 29,400	$ 32,300	$ 30,310	$ 30,953	$ 33,230	$ 930	2.88%
690-59850-1200	WAGES - FULLTIME - NONUNION	$ 20,514	$ 21,900	$ 22,119	$ 21,032	$ 22,557	$ 657	3.00%
690-59850-1220	WAGES - FULLTIME	$ 25,860	$ 34,407	$ 28,257	$ 28,333	$ 35,987	$ 1,580	4.59%
690-59850-1230	WAGES-UNION PART TIME	$ -	$ 2,556	$ -	$ -	$ 2,781	$ 225	8.80%
690-59850-1240	WAGES-UNION PART TIME	$ -	$ -	$ -	$ -		$ -	
690-59850-1334	HEALTH INSURANCE OPT-OUT	$ 2,781	$ 5,000	$ 3,250	$ 3,375	$ 5,000	$ -	0.00%
690-59850-2100	CITY ADMIN ALLOC (WAGES)	$ 102,713	$ 108,658	$ 110,585	$ 77,741	$ 113,155	$ 4,497	4.14%
	Total ADMIN & GENERAL SALARIES:	**$ 181,268**	**$ 204,821**	**$ 194,520**	**$ 161,434**	**$ 212,709**	$ 7,888	3.85%
	OFFICE SUPPLIES/EXPENSE							
690-59851-2200	UTILITIES/TELEPHONE	$ 292	$ 320	$ 291	$ 286	$ 320	$ -	0.00%
690-59851-2910	PRINTING/ADVERTISING	$ -	$ 100	$ -	$ -	$ 100	$ -	0.00%
690-59851-3900	OTHER SUPPLIES	$ 412	$ 800	$ 317	$ 204	$ 800	$ -	0.00%
	Total OFFICE SUPPLIES & EXPENSE:	**$ 704**	**$ 1,220**	**$ 608**	**$ 490**	**$ 1,220**	$ -	0.00%
	OUTSIDE SERVICES EMPLOYED							
690-59852-2100	PROFESSIONAL SERVICES	$ 49,555	$ 59,086	$ 55,422	$ 57,120	$ 69,748	$ 10,662	18.05%
690-59852-2900	OTHER SERVICES	$ 10,572	$ 18,000	$ 16,227	$ 13,507	$ 18,000	$ -	0.00%
690-59852-2910	PRINTING/ADVERTISING	$ -	$ 500	$ -	$ -	$ 500	$ -	0.00%
690-59852-5950	TRANSFER TO CAP PROJ FNDS	$ 5,763	$ 9,350	$ 5,763	$ 14,025	$ 9,350	$ -	0.00%
	Total OUTSIDE SERVICES EMPLOYED:	**$ 65,890**	**$ 86,936**	**$ 77,412**	**$ 84,652**	**$ 97,598**	$ 10,662	12.26%
	INSURANCE EXPENSE							
690-59853-5100	PUBLIC LIABILITY INSURNCE	$ 6,241	$ 7,160	$ 6,526	$ 7,066	$ 7,160	$ -	0.00%
690-59853-5110	PROPERTY INSURANCE	$ 34,928	$ 38,480	$ 35,890	$ 40,877	$ 41,000	$ 2,520	6.55%
690-59853-5111	CONTRACTOR EQUIPMENT INS	$ 524	$ 555	$ 557	$ 547	$ 555	$ -	0.00%
690-59853-5120	FLEET INSURANCE	$ 3,021	$ 4,790	$ 3,671	$ 4,645	$ 4,790	$ -	0.00%
690-59853-5130	WORKMEN'S COMPENSATION	$ 11,770	$ 10,000	$ 10,173	$ 9,784	$ 10,000	$ -	0.00%
690-59853-5180	BOILER INSURANCE	$ -	$ -	$ -	$ -	$ -	$ -	
690-59853-5190	CRIME INSURANCE	$ 199	$ 250	$ 199	$ 199	$ 250	$ -	0.00%
	Total INSURANCE EXPENSE:	**$ 56,683**	**$ 61,235**	**$ 57,017**	**$ 63,118**	**$ 63,755**	$ 2,520	4.12%

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/23 Prior year Actual	12/31/25 Cur Year Budget	12/31/24 Year-to-date Actual	Proj YE	2026 Budget	Change from Prev Budget	Percent Change
	EMPLOYEE PENSION/BENEFITS							
690-59854-1310	WI RETIREMENT	$ 35,665	$ 43,066	$ 37,734	$ 38,611	$ 45,723	$ 2,657	6.17%
690-59854-1330	HEALTH INSURANCE	$ 67,016	$ 82,873	$ 77,767	$ 98,746	$ 98,106	$ 15,233	18.38%
690-59854-1332	HEALTH INSURANCE-RETIREE	$ -	$ -	$ -	$ -	$ -	$ -	
690-59854-1333	HEALTH REIMBURSEMENT EXPENSE	$ -	$ -	$ -	$ -	$ -	$ -	
690-59854-1334	HEALTH INSURANCE OPT-OUT	$ 5,000	$ 5,000	$ 5,000	$ 5,192	$ 5,000	$ -	0.00%
690-59854-1340	LIFE INSURANCE	$ 1,315	$ 1,500	$ 1,430	$ 1,741	$ 1,800	$ 300	20.00%
690-59854-1350	OTHER BENEFITS	$ 1,337	$ -	$ (397)	$ -	$ -	$ -	
690-59854-2100	CITY ADMIN ALLOC (BENEFITS)	$ 25,358	$ 29,053	$ 27,462	$ 18,437	$ 27,242	$ (1,811)	-6.23%
690-59854-2900	OTHER SERVICES	$ -	$ -	$ -	$ -	$ -	$ -	
690-59854-5970	TRANSFER TO OTHER FUNDS	$ -	$ -	$ -	$ -	$ -	$ -	
	Total EMPLOYEE PENSION & BENEFITS:	**$ 135,692**	**$ 161,492**	**$ 148,995**	**$ 162,727**	**$ 177,871**	$ 16,379	10.14%
	REGULATORY COMMISSION EXPENSE							
690-59855-2900	OTHER SERVICES	$ 13,884	$ 15,000	$ 14,022	$ 17,554	$ 18,000	$ 3,000	20.00%
	Total REGULATORY COMMISSION EXP:	**$ 13,884**	**$ 15,000**	**$ 14,022**	**$ 17,554**	**$ 18,000**	$ 3,000	20.00%
	MISC GENERAL EXPENSE							
690-59856-2900	OTHER SERVICES	$ -	$ 500	$ 371	$ 375	$ 500	$ -	0.00%
690-59856-2920	TRAINING	$ 499	$ 1,500	$ 760	$ 585	$ 1,500	$ -	0.00%
690-59856-3210	MEMBERSHIP & DUES	$ 39	$ 700	$ 39	$ -	$ 700	$ -	0.00%
690-59856-3220	PUBLICATIONS	$ -	$ 100	$ -	$ -	$ 100	$ -	0.00%
690-59856-3300	TRAVEL	$ 62	$ 1,200	$ 20	$ 64	$ 1,200	$ -	0.00%
	Total MISC GENERAL EXPENSES:	**$ 600**	**$ 4,000**	**$ 1,191**	**$ 1,024**	**$ 4,000**	$ -	0.00%
	RENTS-ADMINISTRATIVE							
690-59857-2900	OTHER SERVICES	$ 108,303	$ 108,000	$ 99,013	$ 95,000	$ 95,000	$ (13,000)	-12.04%
	Total RENTS-ADMINISTRATIVE:	**$ 108,303**	**$ 108,000**	**$ 99,013**	**$ 95,000**	**$ 95,000**	$ (13,000)	-12.04%
Total ADMINISTRATIVE/GENERAL EXPENSE		**$ 563,024**	**$ 642,704**	**$ 592,778**	**$ 585,999**	**$ 670,154**	$ 27,450	4.27%
Total OPERATIONS/MAINTENANCE EXPENSE		**$ 1,624,041**	**$ 1,890,907**	**$ 1,769,197**	**$ 1,820,177**	**$ 1,965,515**	$ 74,608	3.95%

Account Number	Account Title (2025 Budget, Taxes Billed in 2024)	12/31/23 Prior year Actual	12/31/25 Cur Year Budget	12/31/24 Year-to-date Actual	Proj YE	2026 Budget	Change from Prev Budget	Percent Change
	OTHER OPERATING EXPENSES							
690-59403-9750	DEPRECIATION EXPENSE	$ 827,100	$ 763,500	$ 848,880	$ 725,000	$ 800,000	$ 36,500	4.78%
690-59408-2100	CITY ADMIN ALLOC (FICA)	$ 7,311	$ 8,380	$ 7,910	$ 5,731	$ 8,801	$ 421	5.03%
690-59408-9700	PROPERTY TAX EQUIVALENT	$ 294,996	$ 295,000	$ 294,996	$ 294,996	$ 295,000	$ -	0.00%
690-59408-9701	OTHER TAXES(FICA/PSC ASSMT)	$ 38,757	$ 43,255	$ 40,343	$ 40,768	$ 48,007	$ 4,752	10.99%
690-59999-1311	GASB 68 PENSION EXPENSE	$ 29,322	$ -	$ (3,373)	$ -	$ -	$ -	
690-59999-1321	GASB 68 OPEB EXPENSE	$ 10,790	$ -	$ (9,892)	$ -	$ -	$ -	
	Total OTHER OPERATING EXPENSES	**$ 1,208,275**	**$ 1,110,135**	**$ 1,178,865**	**$ 1,066,495**	**$ 1,151,808**	$ 41,673	3.75%
Total OPERATING EXPENSES		**$ 2,832,316**	**$ 3,001,042**	**$ 2,948,062**	**$ 2,886,672**	**$ 3,117,324**	$ 116,282	3.87%
Total OPERATING INCOME(LOSS):		**$ 148,792**	**$ 101,154**	**$ 115,425**	**$ 229,212**	**$ 193,136**	$ 91,982	90.93%
	INTEREST CHARGES							
690-49428	DEBT ISSUANCE COSTS AND DISCOUNTS	$ -	$ -	$ -	$ -	$ -	$ -	
690-49435	MISC DEBITS TO SURPLUS	$ -	$ -	$ -	$ -	$ -	$ -	
690-59419-6210	INTEREST PAYMENTS	$ 208,587	$ 200,000	$ 205,672	$ 152,077	$ 185,000	$ (15,000)	-7.50%
690-59427-6220	DEBT ISSUANCE COSTS	$ -	$ -	$ -	$ -	$ -	$ -	
690-59427.6230	DEBT PREMIUM	$ (7,388)	$ -	$ (6,474)	$ -	$ -	$ -	
690-59427-6240	DEBT UNDERWRITER DISCOUNT	$ -	$ -	$ -	$ -	$ -	$ -	
	Total INTEREST CHARGES:	**$ 201,199**	**$ 200,000**	**$ 199,198**	**$ 152,077**	**$ 185,000**	$ (15,000)	-7.50%
NET INCOME(LOSS) AFTER INTEREST CHARGES		**$ (52,408)**	**$ (98,846)**	**$ (83,773)**	**$ 77,135**	**$ 8,136**	$ 106,982	-108.23%
	OTHER INCOME							
690-43000	GRANT REVENUE	$ 392,366	$ 48,465	$ 87,903	$ -	$ -	$ (48,465)	-100.00%
690-48600	CONTRIBUTION IN AID	$ -	$ -	$ -	$ -	$ -	$ -	
690-49210	TRANSFERS IN	$ 72,273	$ 63,160	$ 63,160	$ 72,692	$ 72,692	$ 9,532	15.09%
690-49190	INTEREST INCOME	$ -	$ -	$ -	$ -	$ -	$ -	
NET INCOME(LOSS) AFTER OTHER INCOME		**$ 412,231**	**$ 12,779**	**$ 67,290**	**$ 149,827**	**$ 80,828**	**$ 68,049**	532.51%