THE CITY OF WATERTOWN

COMMON COUNCIL MEETING* AGENDA

TUESDAY, OCTOBER 20, 2026 AT 7:00 PM

MUNICIPAL BUILDING COUNCIL CHAMBERS – 106 JONES STREET, WATERTOWN, WI 53094

This meeting will be streamed live on YouTube at: https://www.youtube.com/c/WatertownTV

1. **CALL TO ORDER**
2. **ROLL CALL**
3. **PLEDGE OF ALLEGIANCE**
4. **MINUTES OF COUNCIL MEETING HELD**
   - A. Meeting minutes from October 6, 2026
5. **COMMENTS AND SUGGESTIONS FROM CITIZENS PRESENT**

   Members of the public who wish to address the Council shall register their request in writing with the City Clerk prior to speaking. Speakers shall be permitted up to three minutes for their comments.
6. **REPORTS**
   - A. Licensing Board minutes from September 9, 2026
   - B. Plan Commission minutes from September 28, 2026
   - C. Public Safety & Welfare minutes from October 7, 2026
   - D. Tourism Commission minutes from October 8, 2026
   - E. Site Plan Review minutes from October 12, 2026
7. **COMMUNICATION & RECOMMENDATIONS**
   - A. Reminder that next council meeting will be held on Monday November 2 in room 0008 (lower level) due to the Election
   - B. Employee Recognitions
   - C. Auditor's Presentation of 2025 Audit (Baker Tilly)
8. **NEW BUSINESS**
   - A. Convene into closed session per §19.85(1)(e) and (g): Deliberating or negotiating the purchasing of public properties, the investing of public funds, or conducting other specified public business, whenever competitive or bargaining reasons require a closed session; Conferring with legal counsel for the governmental body who is rendering oral or written advice concerning strategy to be adopted by the body with respect to litigation in which it is or is likely to become involved (Mary and Clark Development) (Oak Hill Cemetery Agreement)
   - B. Reconvene into open session
9. **MISCELLANEOUS BUSINESS**
   - A. Payroll Summary - September 16, 2026 through September 29, 2026
   - B. Paid Invoices Report - September 2026
10. **ORDINANCES**
    - A. Ord. 26-29 - Amend Section 253-23 Fire Protection Systems of the City of Watertown General Ordinances (Sponsor: Ald. Davis From: Public Safety and Welfare Committee, First Reading)

B. Ord. 26-30 - Amend sections 446-20(B)(3), 446-20 (C)(3), 446-20(D), 446-21(A), 446-28, and 446-29 of the City of Watertown General Ordinances (Sponsor: Ald. Arnett From: Public Works Commission, First Reading)

C. Ord. 26-31 - Amend a portion of Section 500-5, One-way streets and alleys, of Chapter 500 Traffic Code of the City of Watertown (Sponsor: Ald. Davis From: Public Safety & Welfare Committee, First Reading)

D. Ord. 26-32 - Amend a portion of Section 500-5, One-way streets and alleys, of Chapter 500 Traffic Code of the City of Watertown (Sponsor: Ald. Davis From: Public Safety & Welfare Committee, First Reading)

E. Ord. 26-33 - Create a portion of Section 500-3(B), Stop Intersections, of Chapter 500 Traffic Code of the City of Watertown (Sponsor: Ald. Davis From: Public Safety & Welfare Committee, First Reading)

F. Ord. 26-34 - Create a portion of Section 500-3(B), Stop Intersections, of Chapter 500 Traffic Code of the City of Watertown (Sponsor: Ald. Davis From: Public Safety & Welfare Committee, First Reading)

G. Ord. 26-35 - Amend Section 500-9(A) Parking prohibited in specified places, of Chapter 500 Traffic Code of the City of Watertown (Sponsor: Ald. Davis From: Public Safety & Welfare Committee, First Reading)

11. RESOLUTIONS

A. Exh. 9897 - Resolution to enter into a three-year agreement with the Village of Clyman for Solid Waste and Recycling Collection (Sponsor: Ald Arnett From: Public Works Commission)

B. Exh. 9898 - Resolution requesting exemption from Dodge County library tax (Sponsor: Mayor Stocks From: Finance Committee)

C. Exh. 9899 - Resolution Library Tax Exemption Jefferson County (Sponsor: Mayor Stocks From: Finance Committee)

D. Exh. 9900 - Resolution to approve IGA with the City of Lake Mills for Watertown Media Services (Sponsor: Mayor Stocks From: Finance Committee)

12. COMMENTS AND SUGGESTIONS FROM CITIZENS PRESENT

Members of the public who wish to address the Council shall register their request in writing with the City Clerk prior to speaking. Speakers shall be permitted up to three minutes and shall confine their comments to agenda items only.

13. ADJOURNMENT

Persons requiring other reasonable accommodations for any of the above meetings, may contact the office of the City Clerk at cityclerk@watertownwi.gov phone 920-262-4000

Any invocation that may be offered before the official start of the Council meeting shall be the voluntary offering of a private citizen, to and for the benefit of the Council. The views or beliefs expressed by the invocation speaker have not been previously reviewed or approved by the Council, and the Council does not endorse the religious beliefs or views of this, or any other speaker.

Common Council Minutes
Tuesday October 6, 2026

CALL TO ORDER
Mayor Stocks called the regular meeting of the City of Watertown Common Council to order at 7:18 p.m. on Tuesday, October 6, 2026. This meeting was open for attendance in the council chambers as well as virtually.

ROLL CALL
Roll call indicated the following Alderpersons present: Ald. Davis, Lampe, Berg, Nitecki, Blanke, Smith, Arnett, Haase, and Moldenhauer. City staff present were Fire Chief Tanya Reynen, Police Chief David Brower, City Attorney Ali Panagopoulos, Finance Director Mark Stevens, Park and Rec Director Ryan Schmidt, and City Clerk Megan Dunneisen.

PLEDGE OF ALLEGIANCE
The Council recited the Pledge of Allegiance to the American Flag.

MINUTES OF PRECEDING MEETING
Mayor Stocks inquired if there were additions or corrections to minutes of the Common Council meeting held Tuesday, September 15, 2026. There being none, Ald. Berg moved to approve, seconded by Ald. Nitecki and carried by unanimous voice vote.

COMMENTS & SUGGESTIONS FROM CITIZENS PRESENT
Mike Wilkinson of 716 Mary Knoll Lane, Elaine Winkinson 716 Mark Knoll Lane, Emily Lessner of 724 Mary knoll Lane spoke about the purposed pickleball courts and the concern of noise due to the proximity of residential homes. Stacy Estudillo of 1002 E Main Street spoke opposing flock cameras and Eric Schmid of 605 Lafayette Street spoke opposing flock cameras and solar panels.

PUBLIC HEARING
The applicant for the rezone of 1200 Wakoka Street from General Industrial (GI) to General Business (GB) and Rezone of 1202 Wakoka Street from General Business (GB) to General Industrial (GI) withdrew application.

REPORTS
(Complete minutes are open for public inspection in the Finance/Clerk Department.)
The following reports were received and filed: Joint Review Board minutes from July 15, 2026, Housing Authority minutes from July 16, 2026, Housing Authority minutes from special meeting on August 18, 2026, Finance Committee minutes from August 24, 2026, Tourism Commission minutes from September 10, 2026, Police and Fire Commission minutes from September 14, 2026, Plan Commission minutes from September 14, 2026, Site Plan Review minutes from September 14, 2026, Finance Committee minutes from September 14, 2026, RDA minutes from September 16, 2026, Parks, Recreation, and Forestry minutes from September 21, 2026, Public Works Commission minutes from September 22, 2026.

Ald. Lampe made a motion to move New Business to after Resolutions, seconded by Ald. Berg and carried by unanimous voice vote.

COMMUNICATIONS & RECOMMENDATIONS
Mayor Stocks gave a reminder that the November 3 Council meeting will be moved to November 2 due to the Election. Fire Department: August 2026 Monthly Data Report was presented.

NEW BUSINESS
Ald. Arnett made a motion to approve the appointment of Election Inspectors and Special Voting Deputies for the 2026-2027 election term, seconded by Ald. Moldenhauer and carried by unanimous voice vote.

Ald. Blanke made a motion to combine the closed session items for OneEnergy Solar Project CUP Approval, Claim of Milbrath, and Claim of Klempen, seconded by Ald. Berg and carried by unanimous voice vote.
Ald. Blanke made a motion to convene into closed session per §19.85(1)(g) to confer with legal counsel for the governmental body who is rendering oral or written advice concerning strategy to be adopted by the body with respect to litigation in which it is or is likely to become involved (OneEnergy Solar Project CUP Approval), (Claim of Milbrath) (Claim of Klempen), seconded by Ald. Moldenhauer and carried by roll call vote: Yes-9; No-0; Abstain-0.
Ald. Davis made a motion to reconvene into open session, seconded by Ald. Berg and carried by roll call vote: Yes-9; No-0; Abstain-0.
Ald. Arnett made a motion to deny the Claim of Milbrath, seconded by Ald. Berg and carried by roll call vote: Yes-9; No-0; Abstain-0.
Ald. Arnett made a motion to deny the Claim of Klempen, seconded by Ald. Moldenhauer and carried by roll call vote: Yes-9; No-0; Abstain-0.

MISCELLANEOUS BUSINESS
Payroll Summary - September 02, 2026 through September 15, 2026 was presented.

LICENSES:
Ald. Moldenhauer made a motion to approve the application for a Temporary Class "B" Beer license from Watertown Humane Society for the Music on Main Event at 1 West Main Street (Town Square) on October 17, 2026 during the hours of 5pm-9pm, seconded by Ald. Haase. Ald. Blanke made a motion to amend to include the conditions of Age-verifying wristbands; Signage identifying the areas where alcohol is permitted (alcohol boundary signs); and Alcohol sold in original, non-glass containers, seconded by Ald. Arnett and carried by unanimous voice vote. Motion to approved with conditions carried by unanimous voice vote.

Ald. Blanke made a motion to approve the application for a Temporary Class "B" Beer license from Watertown Humane Society for the Cruisin for Critters Event at 1907 Market Way on October 18, 2026 during the hours of 11am-4pm conditioned on Age-verifying wristbands; Signage identifying the areas where alcohol is permitted (alcohol boundary signs); Alcohol sold in original, non-glass containers, and open-container barriers around the licensed premises where alcohol is stored, sold, and consumed, seconded by Ald. Arnett and carried by unanimous voice vote.

ORDINANCES
Ord. 26-28 - Ordinance to create section 410-33(H) Camping Prohibited on City Property of the City of Watertown General Ordinances (Sponsor: Ald. Davis From: Public Safety and Welfare, Second Reading). Ald. Davis moved for adoption of ordinance 26-28 on its second reading, seconded by Ald. Berg and carried by roll call vote: Yes-9; No-0; Abstain-0.

RESOLUTIONS

Resolutions below are listed in order of the agenda but may not be the order by which they were taken up at the Council meeting.
Exh. 9893 - Resolution to Approve Elected/Appointed Officials Code of Conduct (Sponsor: Mayor Stocks). Ald. Lampe moved to adopt resolution 9893, seconded by Ald. Arnett. Ald Lampe made a motion to refer back to the Ethics Board, seconded by Ald. Blanke and carried by roll call vote: Yes-9; No-0; Abstain-0.

Exh. 9894 - Resolution to Enter into the 2027-2028 Agreement Between the City of Watertown and Local 877 of the International Association of Fire Fighters, AFL-CIO-CLC (Sponsor: Mayor Stocks From: Finance Committee). Ald. Arnett moved to adopt resolution 9894, seconded by Ald. Lampe and carried by roll call vote: Yes-8; No-1(Smith); Abstain-0.

Exh. 9895 - Resolution to approve the development and accepting the future donatio Pickleball Complex at Brand-Quirk Park (Sponsor: Mayor Stocks From: Plan Commission). Ald. Berg moved to adopt resolution 9895, seconded by Ald. Davis. Ald. Lampe made a motion to add "including trees and appropriate wind screening, and existing soccer field utilization" at the end of the 6th Whereas paragraph, second by Ald. Arnett and carried by roll call vote: Yes-9; No-0; Abstain-0. Ald. Berg made a motion to amend to add "as needed", seconded by Ald. Davis and carried by roll call vote: Yes-5 (Davis, Berg, Nitecki, Smith, Moldenhauer); No-4 (Lampe, Blanke, Arnett, Haase); Abstain-0. Motion to adopt carried by roll call vote: Yes-8; No-1(Lampe); Abstain-0.

Exh. 9896 - Resolution to Enter into a Lease for an Airport Hangar Pad Located at 1828 River Dr. C15 (Sponsor: Mayor Stocks From: Plan Commission). Ald. Moldenhauer moved to adopt resolution 9896, seconded by Ald. Berg and carried by roll call vote: Yes-9; No-0; Abstain-0.

COMMENTS AND SUGGESTIONS FROM CITIZENS PRESENT

No comments were received.

ADJOURNMENT

There being no further business to come before the Council at this time, Ald. Blanke moved to adjourn, seconded by Ald. Lampe, and carried by unanimous voice vote at 9:29 p.m.

Respectfully Submitted,

Megan Dunneisen, City Clerk

DISCLAIMER: These minutes are uncorrected; any corrections will be noted in the proceedings at which these minutes are approved. Complete minutes are open for public inspection in the Clerk's Office. Video recording available at Watertown TV's YouTube page: https://www.youtube.com/c/WatertownTV

THE CITY OF WATERTOWN

LICENSING BOARD MEETING AGENDA

WEDNESDAY, SEPTEMBER 09, 2026 AT 4:15 PM

WATERTOWN MUNICIPAL BUILDING - 106 JONES STREET, WATERTOWN, WI 53094 UPPER LEVEL ROOM 2044

The Licensing Board met on the above date and time in person at the Municipal Building 106 Jones St. in room 2044. The following members were present: Mayor Stocks, Ald. Moldenhauer, Ald. Blanke, and Erin Schroeder. Absent was Cheri Martin. Staff present were City Attorney Ali Panagopoulos, Police Chief David Brower, and City Clerk Megan Dunneisen.

1. **CALL TO ORDER** Mayor Stocks called the meeting to order at 4:17 pm.
2. **REVIEW AND APPROVE MINUTES**
   A. Ald. Blanke moved to approve the Licensing Board minutes from August 13, 2026, second by Ald. Moldenhauer and carried by unanimous voice vote.
3. **BUSINESS**
   A. Ald. Blanke made a motion to approve the application for a change of agent from Watertown Liquor Depot LLC dba Liquor Depot, 1907 Market Way Suite C, from Courtney Hobbs to Robert Schuett for the licensing year expiring June 30, 2027 conditioned on background check approval, second by Schroeder and carried by unanimous voice vote.
4. **REPORTS**
   A. Special Events List was presented.
   B. Monthly Operator's List was presented.
   C. Monthly Police Report was reviewed.
5. **ADJOURNMENT -** Schroeder made a motion to adjourn, second by Ald. Moldenhauer and carried by unanimous voice vote at 4:24 pm.

Respectfully submitted,

Megan Dunneisen, City Clerk

Note: These minutes are uncorrected, and any corrections made thereto will be noted in the proceedings at which these minutes are approved

PLAN COMMISSION MINUTES

September 28th, 2026

The Plan Commission met in council chambers with following members present: Mayor Robert Stocks, Alderperson Ken Berg, Nick Krueger, Kerry Kneser, Tom Levi & Zoning Administrator Brian Zirbes

Others in attendance: Sonja Kruesel of Vandewalle & Associates, and Deb Sybell, Economic Development Director

1. CALL TO ORDER

2. APPROVAL OF MINUTES

A. Review and take action: Site Plan Review Committee minutes dated September 14, 2026

B. Review and take action: Plan Commission minutes dated September 14, 2026 A motion to approve the above minutes for September 14th, 2026 for both committees was made by Krueger, seconded by Dittmann and approved unanimously.

3. BUSINESS

A. Public hearing: Creation of Tax Incremental District (TID) 10 Project Plan and Boundary No comments from the public were made.

B. Review and take action action: Plan Commission resolution recommending adoption of Tax Incremental District No.10 Project Plan Sonja was present to give overview and provide update on the proposed creation of TID 10. She noted the Joint Review Board met earlier today and discussed this proposed TID. No action was taken but no concerns were raised by members present. Tax incremental financing (TIF) is a powerful tool for incentivizing economic development and it is used extensively in Wisconsin. She gave an summary of how TIDs and TIFs work and noted this is a mixed use type of TID with residential, industrial and commercial parcels identified and 29 parcels chosen within a boundary totaling 141 acres of which 20 acres are defined as wetlands. 42% of the land is currently zoned commercial & at least 50% will be commercial or residential w/ 19.98 acres recognized as developable land use for apartments. This represents 17% of the TID 10 land area, well below the 35% threshold.

Sonja pointed out the clause that has to be satisfied to qualify and that is the BUT4 TEST which says that unless this TID was created, the value & development would not happen as proposed. She noted that TID 3 grew at 20 times the rate of the city and TID 4 grew at 31 times the overall growth of our city. She then told us about the 12% test where you take all the value of each TID we currently have and it cannot exceed 12% of our city's equalized value. We are at between 3 & 4% and even with the projected value of TID 10, it is estimated to be around 4%. Projections of value from the construction of 274 apts at $135,000 of assessed value equal about $36 million once completed, fully rented and within a few years occupancy. The estimates for increases in commercial and industrial values are again hard to quantify but statistically the growth typically occurs because of the incentives to develop and grow within a mixed use TID as proposed.

Sonja went over 5 infrastructure projects that would be a priority for completing including Gateway & Market Way sidewalk, Gateway Resurfacing and others which would be paid for with increment from the TID once new assessments provide revenue for the city. Berg was complimentarily of the mixed use and why that will be beneficial for the success of this TID. He pointed to Loeb's 14 acres light industrial land off Air Park Dr that has been for sale for many years w/o development along with the many commercial lots off Gateway, Market Way, etc., that remain vacant presently, but could see new development opportunities with 700 to 900 residents from this project as potential customers and/or employees. He also commented on our local schools benefiting by the influx of new residents within our city.

Sonja reported that this TID is proposed for creation on January 1st, 2027 and she is scheduling for the Council to take action November 2nd if supported by this Plan Commission. Then, the Joint Review Board will meet again at some point in November and take action with our city, school

district, Jefferson County and MATC weighing in as to their degree of support. This TID projected to retire in 2047. The baseline value in 2026 would be $24,689,000 and is projected to grow to $61,660,000 (in 2026 dollars). Sonja stated TIDs incentivize development but that is all negotiable and unique to each TID. Krueger moved to recommend to our city council the approval of TID 10 as proposed & outlined by Vandewalle Associates, seconded by Kneser and approved unanimously.

C. **Review and Discuss Draft Zoning Updates: Article VIII: Landscaping and Article X: Administration and Procedures** Sonja pointed out these last two chapters will complete the proposed zoning changes being considered, then a review with staff and if considered ready, there will be public hearing to formalize everything. She noted on the landscaping chapter, it is on a points system. The existing model had many choices for the applicant but this proposed plan is less choices and more user friendly for the applicant. Then on the administration and procedures chapter, Sonja talked about options applicants have to make the process simpler more efficient. The Council currently holds the public hearings on zoning map amendments, but Vandewalle is suggesting a policy change to have public hearings come before the Plan Commission instead. In doing so, if agreed to, the process of approval would save one month or more for the applicant. Site plan review is another example of a proposed change, where the zoning administrator will review applications and make recommendations to the Plan Commission. The Plan Commission will review and approve, reject or modify site plans. Currently, the Ste Plan Review Committee reviews these plans but this new zoning ordinance would eliminate the Ste Plan Review Committee as an unnecessary step since dept heads will communicate their individual concerns to the Zoning Administrator and he or she will see that these concerns are addressed. Berg asked if dept heads are in favor of this proposed change and Brian said they are in favor of the change. Berg also asked if the fees that are owed during the site plan review process were still in place and Brian said yes since the process is still the same but done mor administratively. By bringing public hearings to Plan Commission vs Council and taking comments that occur during these hearings, the Plan Commission is becoming more involved in the approval process.

In summary, all the proposed changes to our zoning code we have discussed up to this point will come back in January or February probably for public hearing for feedback from the public if any.

4. ADJOURNMENT

A motion to adjourn at 5:27pm by Kneser, seconded by Levi and approved unanimously.

Respectfully submitted,

Alderperson Ken Berg

All materials discussed at this meeting can be found at: https://files-backend.assets.thrillshare.com/documents/asset/uploaded_file/5330/Cow/8c64d7ca-8677-483b-a280-0513b7a21cf5/September-28%2C-2026-Plan-Commission-Meeting-Packet.pdf?disposition=inline

PUBLIC SAFETY & WELFARE COMMITTEE

October 7, 2026

5:05 p.m.

1. **CALL TO ORDER**

Members Present	Also in Attendance	Citizens Present
• Dana Davis, Chair • Rita Haase • Brad Blanke • Jonathan Lampe (virtual attendance beginning at 5:45)	• Chief Brower • Andrew Beyer • Nathan Williams • Stacy Winkelman	• Bob Rupnow • John Katisch • Melanie Justine • Mike Choinski • Rob Lund • Pastor Ray Bezanson • Mark Kuehl • Tom VanHecke

2. **RECEIVE COMMENTS FROM THE PUBLIC**

Each individual who would like to address the Committee will be permitted up to three minutes for their comments

- Bob Rupnow – Now that S. 9th Street is a two-way street, it is dangerous and someone is going to get hurt.
- Melanie Justine – Not in favor of converting 6th street to two-way.
- Mike Choinski – Not in favor of converting 6th street to two-way
- Pastor Ray Bezanson – In favor of moving parking on S. 8th Street from the west side to the east side.
- Tom VanHecke – Not in favor of converting S. 8th street to two way.
- Mark Kuehl – It makes sense to keep the parking for S. 8th Street on the west side.

3. APPROVAL OF MINUTES

A. Minutes from August 26, 2026
08.26.2026 Public Safety Minutes.pdf (0.26 MB)

MOTION: Approve the PS&W minutes from August 26, 2026. (Blanke/Haase/Unanimous Approval)

4.**BUSINESS**

A. Review and take action: Special Event - D. Leija Trunk or Treat
- MEMO D LEIJA TRUNK OR TREAT.pdf (0.05 MB)
- 2026-28 APPLICATION WITH EVENT DESCRIPTION.pdf (1.46 MB)
- 2026-28 MAP.pdf (3.58 MB)

MOTION: Approve the Special Event – D. Leija Trunk or Treat.
(Blanke/Haase/Unanimous Approval)

B. Review and take action: Special Event - Cruisin for Critters
   - MEMO CRUISIN FOR CRITTERS.pdf (0.05 MB)
   - 2026-29 APPLICATION_Redacted.pdf (1.29 MB)
   - 2026-29 MAP.pdf (1.27 MB)
   - SPF Pool Eight LLC Permission to use grounds for Car Show 09-21-2026.pdf (0.03 MB)
   - Permission to use parking lot letters 1 09-29-2026.pdf (0.40 MB)

   MOTION: Approve Special Event – Cruisin for Critters (Blanke/Davis/Unanimous Approval)

C. Review and take possible action: S. Eighth Street Parking Restriction
   - MEMO Eighth Street Parking Restriction.pdf (1.13 MB)
   - Parking Restriction Notice to Residents-S Eighth Street.pdf (0.08 MB)

   DISCUSSION: The committee discussed comments received from the public about this matter. There are several multiple family housing units on the west side of the street that would benefit from parking remaining on the west side. But there is a need for Sunday parking for the church.

   MOTION: Change parking restriction on the east side of S. 8th Street to no parking with the exception of 4 spaces directly in front of 213 S. 8th Street (Watertown Advent Chistian Church) from 9 – noon on Sundays. (Blanke/Haase/Unanimous Approval)

D. Review and take possible action: S. Sixth Street One-Way to Two-Way Conversion
   - MEMO Seventh Street One-Way to Two-Way Conversion.pdf (1.14 MB)
   - Street Conversion Site Map.pdf (1.21 MB)
   - Street Conversion Notice to Residents-S Sixth Street.pdf (0.08 MB)
   - Parking Restriction Notice to Residents-S Sixth Street.pdf (0.08 MB)

   DISCUSSION: The committee explained the history of this one-way to two-way conversion project and explained the rationale for the change.

   MOTION: Convert S. Sixth Street from Jefferson Street to Western Avenue in the month of May 2027, no later than May 31st with a recommendation to remove parking on the west side of S. Sixth Street between Milwaukee Street and Western Avenue. (Lampe/Blanke/Aye – 3, Nay – 1, Haase). Motion passed 3-1.

E. Review and take possible action: 700 Block S. Sixth Street Parking Restriction
   Motion made as part of Item D.

F. Review and take possible action: Bailey Street Stop Signs
   - MEMO Bailey Street Stop Signs.pdf (1.13 MB)
   - Site Map.pdf (1.30 MB)

   MOTION: Place stop signs at Bailey and 4th Street (4-way), Bailey and 5th Street (3-way T) and Bailey and 2nd Street (3-way T) Blanke/Lampe/Unanimous Approval

G. Review and take action: Amend Section 253-23 Fire Protection Systems ordinance
   - Fire Plan Review ordinance Approved by Legal.pdf (0.03 MB)
   - Fee Schedule Update Fire Plan Reviews.pdf (0.01 MB)
   - Public Safety Committee Plan Review Ordinance Memo.pdf (0.09 MB)

   MOTION: Amend Section 253-23 Fire Protection Systems Ordinance (Haase/Blanke/Unanimous Approval)

H. Review and take possible action: Establishment of Permanent Agenda Items for Public Safety & Welfare Committee Meetings
   - PSW Permanent Agenda Items 9.8.26.pdf (0.02 MB)

   DISCUSSION: Davis explained that the purpose of the proposed establishment of two permanent agenda items for Public Safety & Welfare Committee meetings is to provide a clear, transparent, and consistent process for committee members to exercise their procedural rights and bring matters before the committee.

   ### APPROVAL OF AGENDA

   Motions to approve the agenda, reorder items, or remove items from consideration are in order.

   - **Rationale**
     - Adding "Approval of Agenda" will provide a designated place where a committee member can make a motion to reorder items or remove items from consideration.
     - Under Robert's Rules the approval of the agenda is an important vote that gives the committee formal control over its business. The chair may draft an agenda, but it is not binding until the members vote on it. It signifies that the group as a whole holds authority, not just the presiding officer.

   ### REQUESTS FOR FUTURE AGENDA ITEMS

   A committee member may make a request for a future agenda item. No discussion of requested items may take place.

   - **Rationale**
     - This agenda item provides a pathway for a committee member to publicly request that an item come before the committee at a future meeting.
     - Robert's Rules protects the rights of the individual member while honoring the will of the majority. This agenda item provides the member an opportunity to obtain the floor and make their request transparently to the body.

MOTION: Approve the addition of two permanent agenda items to the PS&W Agenda:

- Approval of Agenda: *Motions to approve the agenda, reorder items, or remove items from consideration are in order* placed on the agenda immediately following "Approval of Minutes"
- Requests for Future Agenda Items: *A committee member may make a request for a future agenda item. No discussion of requested items may take place* placed on the agenda placed on agenda immediately after "Approval of Agenda".

I. Review and take possible action: 410-11 C. Motorized vehicles prohibited on sidewalks

- PS&W Escooters and Ebikes Memo.pdf (0.02 MB)
- River Falls E-Bicycle Ordinance.pdf (1.32 MB)
- WAUSAU e bike ordinance amendment-Wausau.pdf (0.59 MB)

DISCUSSION: The committee and Chief of Police discussed concerns about the rapid increase of e-bikes and e-scooters in Watertown. Committee members discussed seeing erratic and unsafe driving of e-bikes, e-bikes on sidewalks and hazardous driving of e-scooters. The consensus of the committee is that they would like to keep the current approach found in the ordinance (e-bikes must follow all bike rules and e-scooters are not permitted on sidewalks or on the streets). However, they would like to see updated definitions added to the ordinance and they would like the ordinance examined for any regulatory gaps. In addition, the committee believes that more signage needs to installed and more education needs to be provided to residents.

MOTIONS #1: Direct the City Attorney and Chief of Police to work together to update the ordinance with 2026 definitions for e-bikes and e-scooters and to identify potential gaps in the current ordinance that need to be filled as soon as practicable.

MOTION #2: Direct the Engineering Dept. to provide the committee, as soon as practicable, with examples of e-scooter and e-bike signs that are available for purchase. The committee is interested in seeing the types of signs that are already available on the market that warn/prohibit/e-bikes and e-scooters. (Lampe/Haase/Unanimous Approval)

J. Review and discuss: Potential Establishment of Residency Requirements for Individuals on the Sex Offender Registry

DISCUSSION: The committee discussed the 1997 law that led to communities across WI passing residency requirements for individuals on the sex offender registry early 2000. About 150 communities in WI have residency requirement ordinances. Watertown does not currently have a residency requirement ordinance. The committee discussed the complexities of the issue. Chief Brower explained that, while adding a residency requirement would be wise, it would require additional staff hours. The committee reached a consensus that they would like there to be a residency requirement ordinance on the books in Watertown. Davis will communicate to the Mayor and City Attorney that it is the desire of the committee to move forward with the drafting of a residency requirement ordinance.

5.**ADJOURN**

Being no further business to discuss, the committee adjourned at approximately 7:10 p.m. (Blanke/Haase/Unanimous Approval)

Watertown Tourism Commission Meeting Minutes October 8, 2026 8am

The following Tourism Commission members were present at Watertown City Hall: Courtney Krause, Ken Berg, Vick Patel, Steve Board, Melissa Lampe
Also present: Tourism Director Robin Kaufmann, Watertown Main Street Program Executive Director Stefanie Broere, Resident Margaret Jaberg, Parks and Rec Director Ryan Schmidt, Resident John Kadisch, Watertown Area Chamber of Director Linden Peacy

1. The meeting was called to order by Courtney Krause at 8:00 a.m.

2. Review & Approve September Minutes. Motion to approve minutes was made by Steve Board and seconded by Vick Patel. Motion passed.

3. Old Business:
   a. Approve Financial Report: Robin informed the group that they did not receive room tax income from the city for September. She was notified that September and October would be sent together.

   b. Marketing Plan – review and act on marketing plan.

   1. Visitor Guides – The commission considered the 2027 Guide Proposal from Jennifer Creative. Steve Board made a motion to approve a 20-page guide, at a quantity of 5,000. Melissa Lampe seconded the motion. Motion approved.
   3. Update on billboard commitment – Commitments are strong in November. The commission will need to decide if they would like to pursue another annual contract when the budget is discussed in the November meeting.
   4. Placer.ai usage updates – The Watertown Public Library requested a report to better understand where their patrons visited before and after their library visit.
   5. Review and act on mural restoration projects. – A scissor lift has not been secured. Robin will price out its rental for the summer of 2027 so the commission can consider the cost for the 2027 budget.

   c. Discuss Hotel stay updates: Vick from Best Western provided an update. As of October 8, occupancy is 64.01%, LY was 64.74%. September occupancy was 57.98%. Weekends were strong, with weekday corporate travel contributing to the low number. The occupancy was slightly higher than the 56.9% occupancy of the area hotels comparison group.

4. New Business
   a. Discuss regional room tax study. Robin provided the group with the Department of Revenue reports that disclose room tax income and expenses in all room tax-collecting municipalities in Wisconsin. The group studied neighboring communities, noting expenses on municipal development, event and marketing support.

   b. Review and take possible action on Vietnam Veterans Memorial Wall Brochure purchase. Melissa Lampe made a motion to approve a $300 expense for 500 trifold brochures. Courtney Krause seconded the motion. Motion passed.

c. Review and take possible action on 2027-2029 Tourism Contract. The Commission reviewed the contract and the supplemental Management Fee Agreement provided by the Watertown Area Chamber of Commerce. A separate vote was taken for each item. Melissa Lampe made a motion to approve the 2027-29 Tourism Contract as presented. Courtney Krause seconded the motion. Steve Board abstained. Motion passed. Melissa Lampe made a motion to approve the Management Fee Agreement. Courtney Krause seconded the motion. Steve Board abstained. Motion passed.

d. Review Manager's Report of previous month's tasks. Robin provided the report

e. Commission member's report:
   a. Discuss upcoming and past events
      Watertown Park & Rec will shut down park restrooms starting on October 15. Parks is looking to the public for its annual holiday tree and has 5-6 more trees available for the Make Your Business Sparkle tree decorating contest. The Bentzin Family Town Square will host Boo Bash on October 31. The city approved a new TID district to support a 275-apartment development. The 40-million-dollar investment could house 700-900 people in low-end market rate apartments. The Historical Society reported a good year at the Octagon House Museum. They will host two more events in 2026, including the annual Christmas play presented by the Watertown Players, and a new Holiday Tour on December 12-13. They are looking for volunteers to support the event and for the public to contribution vintage holiday décor. MBU will host its Leadership Breakfast next week, discussing AI's impact on the human. They will present their fall play Pygmalion on November 12-13. Watertown Main Street Program will host it's final Farmers Market After Hours on Friday, October 9, The Playlist will perform at the Bentzin Family Town Square on October 17, Witch's Brew BINGO is at Turner Hall on October 22, Pumpkin Palooza is on October 31, and WOW Swag Bags will be available on November 2. The Watertown Area Chamber of Commerce will host a Lunch and Learn on October 27 that introduces the city's new economic development plan.

Adjournment – Motion to adjourn the meeting at 9:08am was made by Melissa Lampe and seconded by Steve Board Meeting adjourned.

Agenda items:
A reminder from Robin to have all requests for additions to the next meeting's agenda to her by Tuesday, the week before the meeting.
The next meeting will be at 8 am on November 12, in person at Watertown City Hall

NOTE: These minutes are uncorrected, and any corrections made thereto will be noted in the proceedings at which these minutes are approved.

Submitted by,
Robin Kaufmann, Director of Watertown Tourism

Manager's Report – September 2026

Social Media Report

Facebook: 13,157 followers (Post views 355,911)
Visitwatertownwi.com: 1,783 Users – 3,057 views
Instagram: 1273 followers (10,544 post views)

- Regularly created content and posted to social media on Tourism and BFTS
- Attended Oconomowoc Interurban Trail ribbon cutting ceremony
- Continued updating Travel Wisconsin business and event entries
- Attended Watertown Main Street Program Board of Directors meeting
- Attended Watertown Main Street Promotions Committee
- Attended Chamber Marketing Committee meeting
- Completed Dementia Friendly Business training
- Volunteered at Cherry Pie Concert at BFTS
- Updated marketing pieces at BFTS
- Attended Johnson Creek Business Breakfast
- Attended City View on Main Preview
- Represented Tourism at Wake Up Watertown
- Worked on billboard commitments (including graphic work)
- Submitted local businesses for PR opportunities
- Created Vietnam Veterans Memorial Wall brochure
- Met with consultants for Beaver Dam Sports Facility Study
- Visited businesses/events for promotional purposes:
    - Divots Golf Bar
    - Tietz Family Farms
    - Silver Moon Watertown
    - Rock Point Airbnb
    - Bentzin Family Town Square
    - 9/11 Ceremony
    - Rock River

SITE PLAN REVIEW COMMITTEE
October 12, 2026

The Site Plan Review Committee met on the above date at 1:30 P.M. in the Council Chambers on the second floor of City Hall. The following members were present: Mayor Robert Stocks, Brian Zirbes – Zoning, Mike Jacek – Building Inspection, Andrew Beyer and Nathan Williams – Engineering, Laura Bohlman – Police, Don Dishno – Fire Department, Stacy Winkelman – Streets & Solid Waste, Ryan Schmidt – Parks & Rec., and Manager of Economic Development and Strategic Initiatives Deb Sybell.

Also in attendance were Ruth Mack and Bruce Loeb of Loeb & Co., Hunter Lien of Free Heel Capital, Holly Merson of Payne & Dolan, Inc., and Nikki Zimmerman of the City of Watertown.

1. **Call to Order**
   The meeting was called to order by Chairperson Brian Zirbes.

2. **Approval of Minutes**
   A. **Review and take action: Site Plan Review Minutes Dated September 14, 2026**
   Motion was made and seconded to approve the minutes as submitted. Unanimously approved.

3. **Business**
   A. **Review and take possible action: Mary Street & Clark Street proposed multifamily residential development**
   Bruce Loeb was present to explain this project. They are looking for preliminary acceptance of the general proposal of 102-unit rental apartments.

   The following was presented by staff:

Fire:	A full set of plans will have to be submitted. Each building will need to have a Knox Box.
Building:	The plans will have to go to the state for review. Permits will follow from the Building Safety & Zoning office.
Police:	No concerns.
Mayor:	No concerns.
Stormwater:	Stormwater management and erosion control plans will be needed along with the Stormwater and Erosion Control permit submitted.
Engineering:	The city is finalizing a sanitary sewer feasibility study in the area. Will need detailed plans and will likely have specific comments once those are reviewed.
Zoning:	The following items will need to be completed: a rezoning to MR-10; Certified Survey Map (CSM) approval to combine the parcels and resolve the encroachment issue with the neighbors; a Conditional Use Permit (CUP) for Group Development; a full set of plans; a Lighting Plan with a photometric map; a Landscaping Plan with calculated points; and the Traffic Circulation and Parking plan.
Parks & Rec:	No concerns.
Water/Wastewater:	Not present.
Streets/Solid Waste:	Private garbage and recycling services will have to be obtained – the city does not complete collection for this size of structure.
Econ. Development:	No concerns.

   With this just being a preliminary review, no action is necessary.

   B. **Review and make recommendation to Plan Commission: 1911 Gateway Drive proposed multifamily residential development**

Hunter Lien was present. This item is for a proposed multifamily residential development with 22 buildings with tucked under garages and a large-scale clubhouse.

The following was presented by staff:

Fire:	The hydrant placement and turning radius are appropriate. Discussion has been made regarding moving one of the riser rooms. It can't be further than 50 feet from the closest drivable surface. A full set of plans shall be submitted to the Fire Department prior to construction. Permits from the Fire Department for the fire systems will need to be obtained. Knox Boxes will have to be placed on each building.
Building:	The plans will have to go to the state for review. Permits will follow from the Building Safety & Zoning office.
Police:	No concerns.
Mayor:	No concerns.
Stormwater:	Stormwater and Erosion Control Permit will be needed. Confirmed that the sewer and water on the site will be privately owned and maintained.
Engineering:	There are some plan-specific comments that will be communicated via email.
Zoning:	The Landscaping Plan with the point calculations and the Lighting Plan with the photometric map will need to be submitted.
Parks & Rec:	No concerns.
Water/Wastewater:	Not present.
Streets/Solid Waste:	Private garbage and recycling services will have to be obtained – the city does not complete collection for this size of structure.
Econ. Development:	No concerns.

Motion was made and seconded to present this item with a positive recommendation to the Plan Commission.

Unanimously approved.

4. **Adjournment**
   Motion was made and seconded to adjourn. Unanimously approved.

Respectfully submitted,
Nikki Zimmerman
Recording Secretary

Note: These minutes are uncorrected, and any corrections made thereto will be noted in the proceedings at which these minutes are approved.

October 2026

In appreciation of your years
of dedicated service
to the City of Watertown
and its citizens.

25 Years

Donna Christian

Wastewater Department

"There is no greater challenge, and there is no greater honor than to be in public service."

Condoleezza Rice

City of Watertown

2025 Financial highlights

Presented:
October 20, 2026

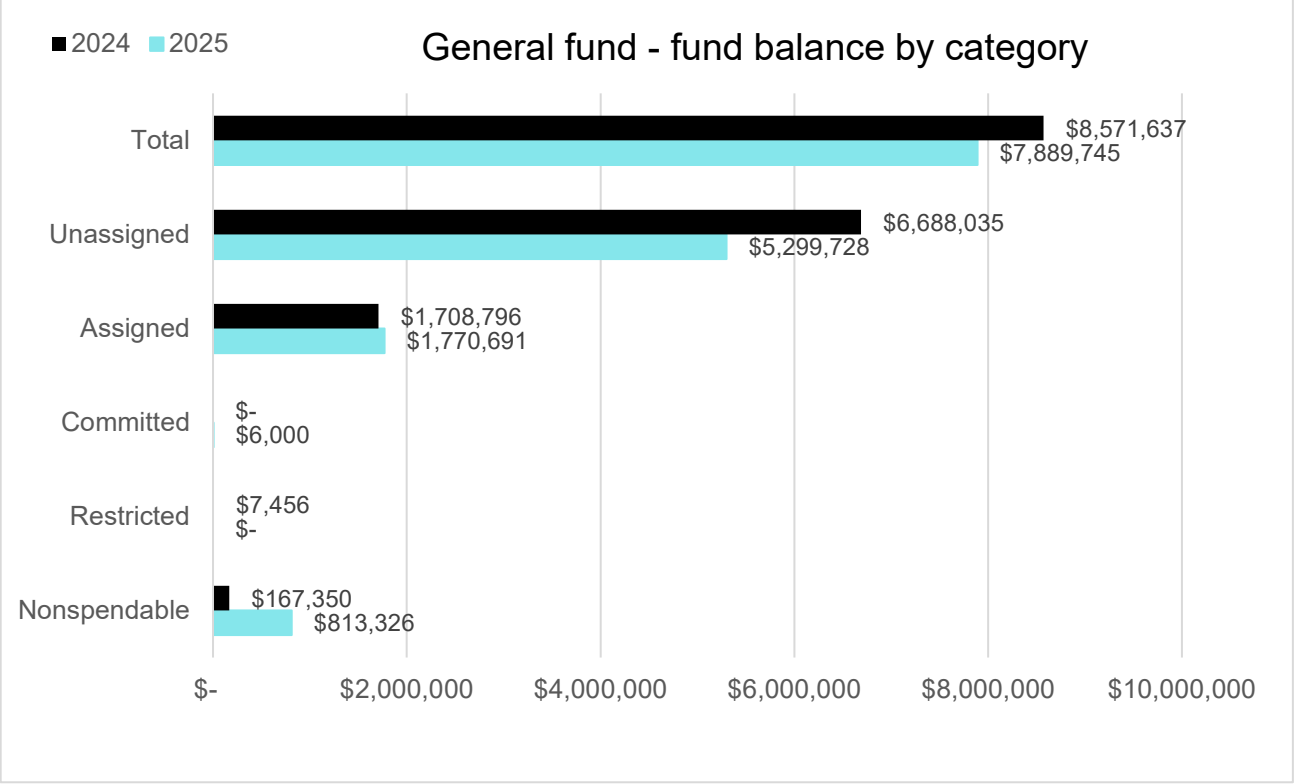
Client service team

Andrea Jansen, CPA, CFE, Principal
Vasvi Joshi, CPA, Senior Manager
Aaron Galvan, CPA, Manager

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City of Watertown

General fund results



Summarized income statement

	Actual	Final budget	Variance
Revenues and other financing sources	$ 20,843,652	$ 20,087,929	$ 755,723
Expenditures and other financing uses	21,525,544	21,081,773	(443,771)
Net change in fund balance	$ (681,892)	$ (993,844)	$ 311,952

Fund balance category definitions

Nonspendable - amounts cannot be spent either because they are not in spendable form or because legal or contractual requirements require them to be maintained in tact.

Restricted - amounts that can be spent only for the specific purposes stipulated by an external source.

Committed - amounts constrained for specific purposes that are internally imposed through formal action of the governing body.

Assigned - spendable amounts that are intended to be used for specific purposes that are not considered restricted or committed.

Unassigned - residual amounts that have not been classified within other categories above.

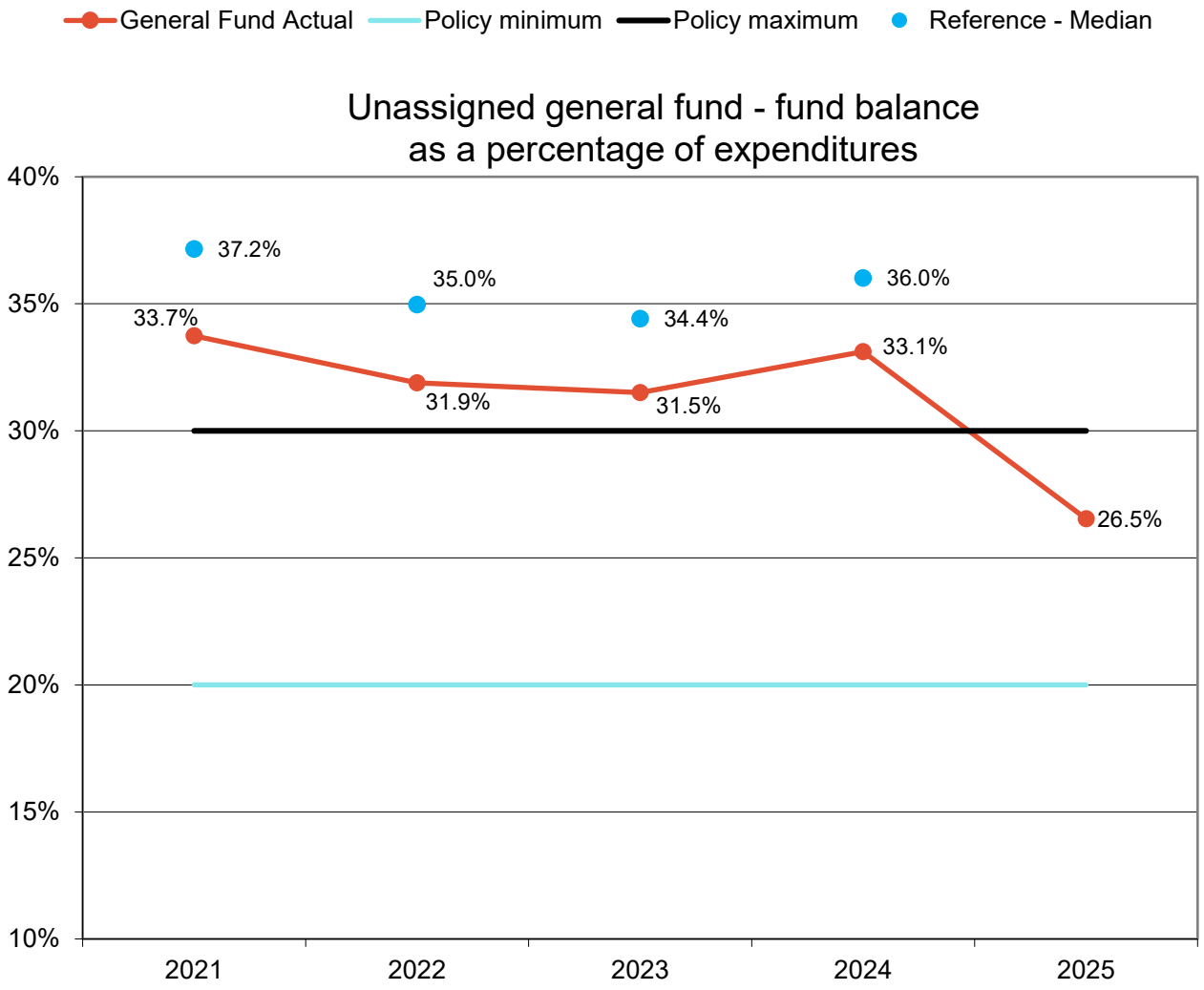
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Source: current and prior year financial statement information and other benchmark information as noted.

City of Watertown

General fund - fund balance trends

Fund balance policy:

To maintain a unassigned balance within a range of 20% to 30% of annual budgeted expenditures, with a targeted goal of 25%.



Other reference values

GFOA recommends a minimum of no less than 2 months (16.7%) of general fund expenditures.

Median reference value generated from 2021 - 2024 Baker Tilly municipal client data for population range of 17,500 to 30,000.

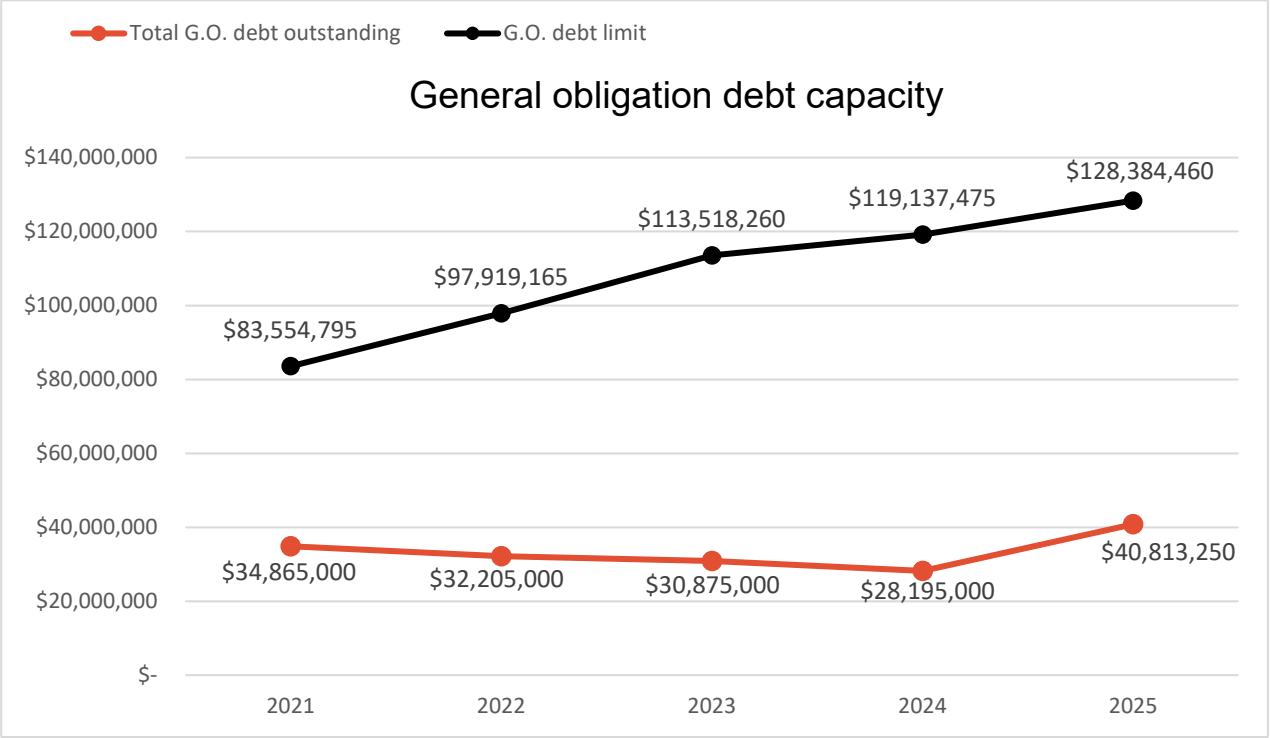
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Source: current and prior year financial statement information and other benchmark information as noted.

City of Watertown
General obligation debt

Debt management policy:

The City does not currently have a debt management policy.

Actual percentage of debt limit at 12/31/25: **32%**



Total debt outstanding by type at 12/31/2025

	General obligation	Revenue debt	Total
City	$ 40,805,000	$ -	$ 40,805,000
Utility	8,250	7,829,773	7,838,023
Total	$ 40,813,250	$ 7,829,773	$ 48,643,023

Comparative metrics available online through the Wisconsin Policy Forum.

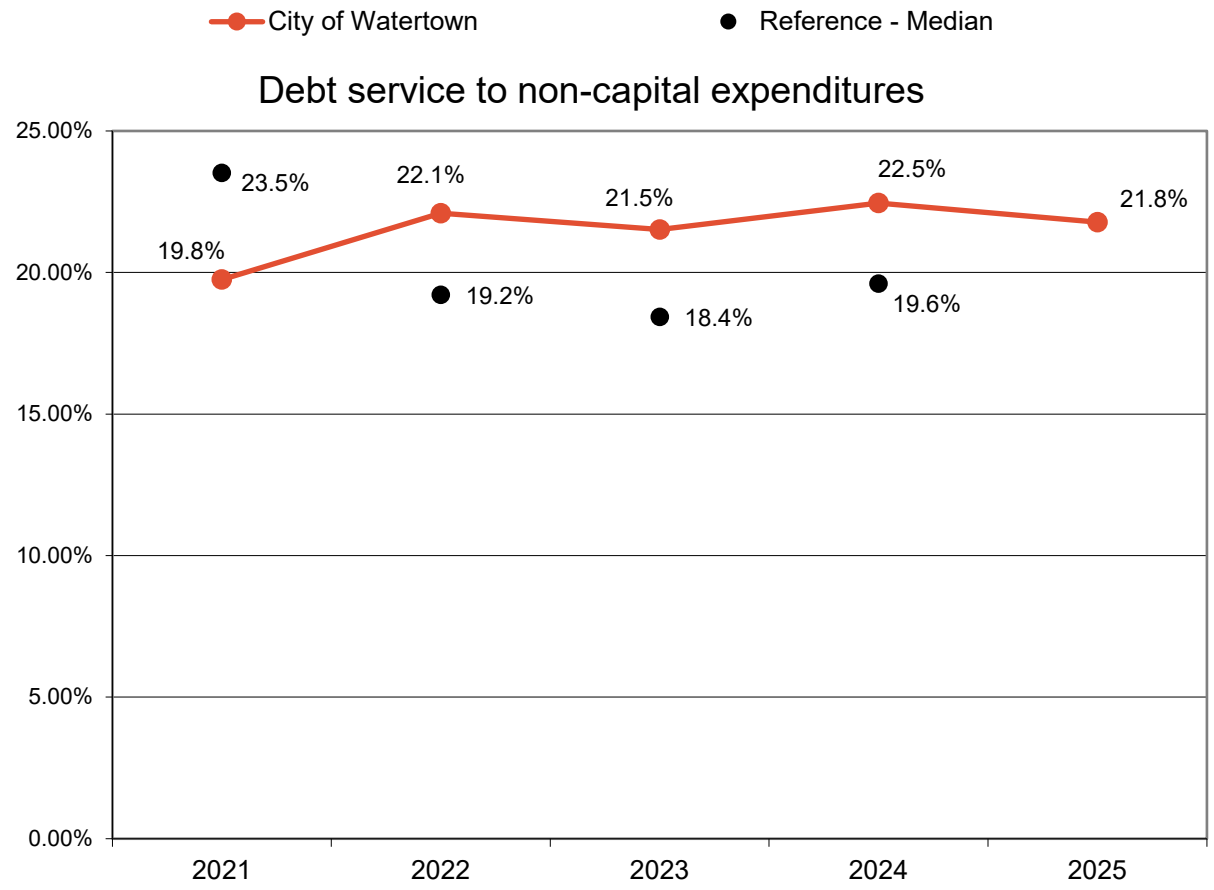
https://wispolicyforum.org/research/municipal-datatool-examining-and-comparing-wisconsin-cities-and-villages/

Select "Debt" -- options for custom comparisons or comparisons by county

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Source: current and prior year financial statement information and other benchmark information as noted.

City of Watertown

Governmental funds - debt service



Current and prior year data

	2025	2024
Principal*	$ 5,905,000	$ 5,800,000
Interest	1,776,596	1,077,542
Total	$ 7,681,596	$ 6,877,542
Non-capital expenditures	$ 35,262,002	$ 30,631,409

*Excludes refunding debt (NAN payoff).

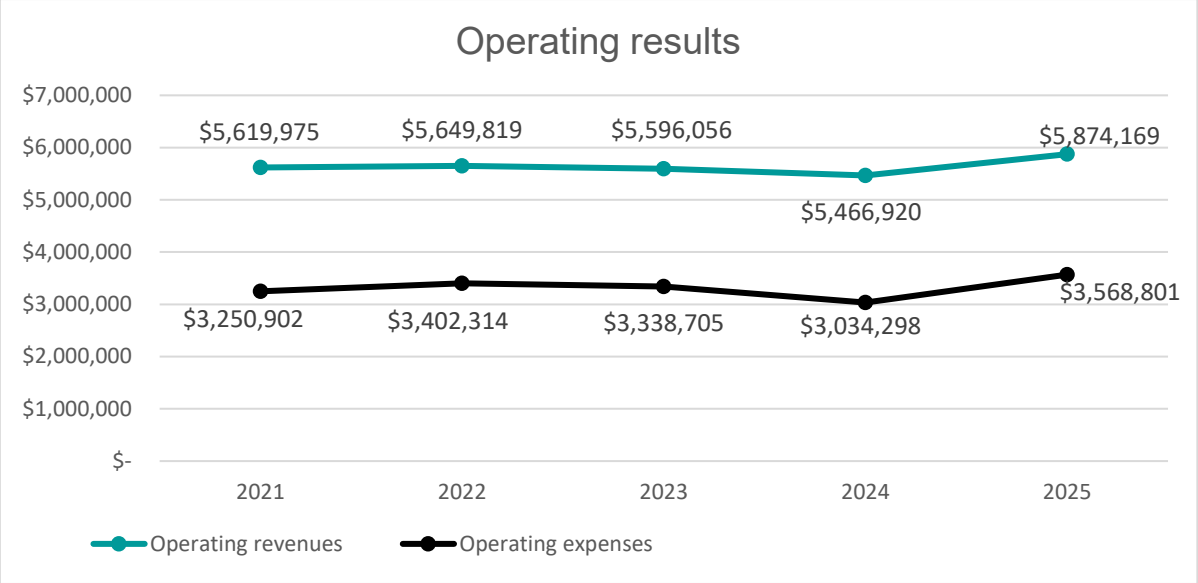
Other reference values

Median reference value generated from 2021 - 2024 Baker Tilly municipal client data for population range of 17,500 to 30,000.

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Source: current and prior year financial statement information and other benchmark information as noted.

Watertown Water Utility
Operating Results

	Current Year	Prior Year
Actual Rate of Return	**5.69%**	**5.83%**
Authorized Rate of Return	**6.30%**	**5.75%**



Unrestricted Reserves

	2021	2022	2023	2024	2025
Year end balance	$ 5,111,977	$ 5,280,841	$ 5,751,246	$ 6,050,474	$ 7,169,468
Months on hand	**10.92**	**11.22**	**12.33**	**13.28**	**14.65**

Debt Coverage

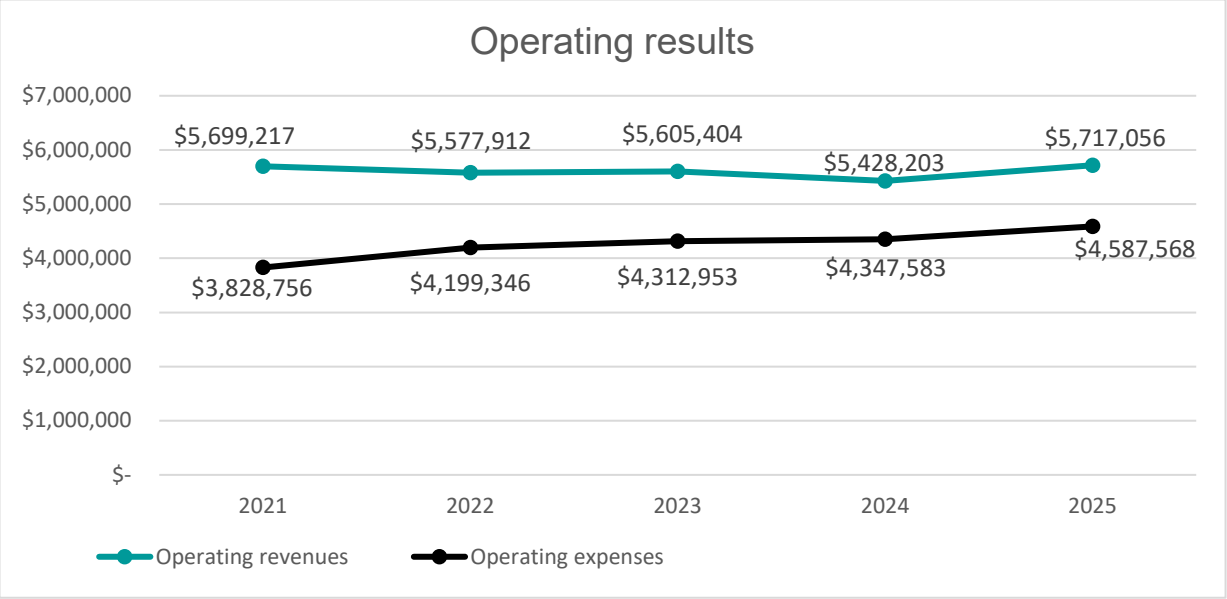
	2021	2022	2023	2024	2025
Actual	**2.80**	**9.04**	**4.31**	**4.64**	**4.48**
Required	1.25	1.25	1.25	1.25	1.25

Investment in Capital



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Source: current and prior year financial statement information and other benchmark information as noted.

Watertown Sewer Utility
Operating Results



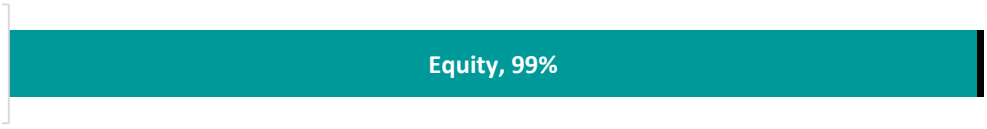
Unrestricted Reserves

	2021	2022	2023	2024	2025
Year end balance	$ 3,899,159	$ 5,147,039	$ 7,148,607	$ 8,749,581	$ 9,110,365
Months on hand	**8.21**	**11.07**	**15.30**	**19.34**	**19.12**

Debt Coverage

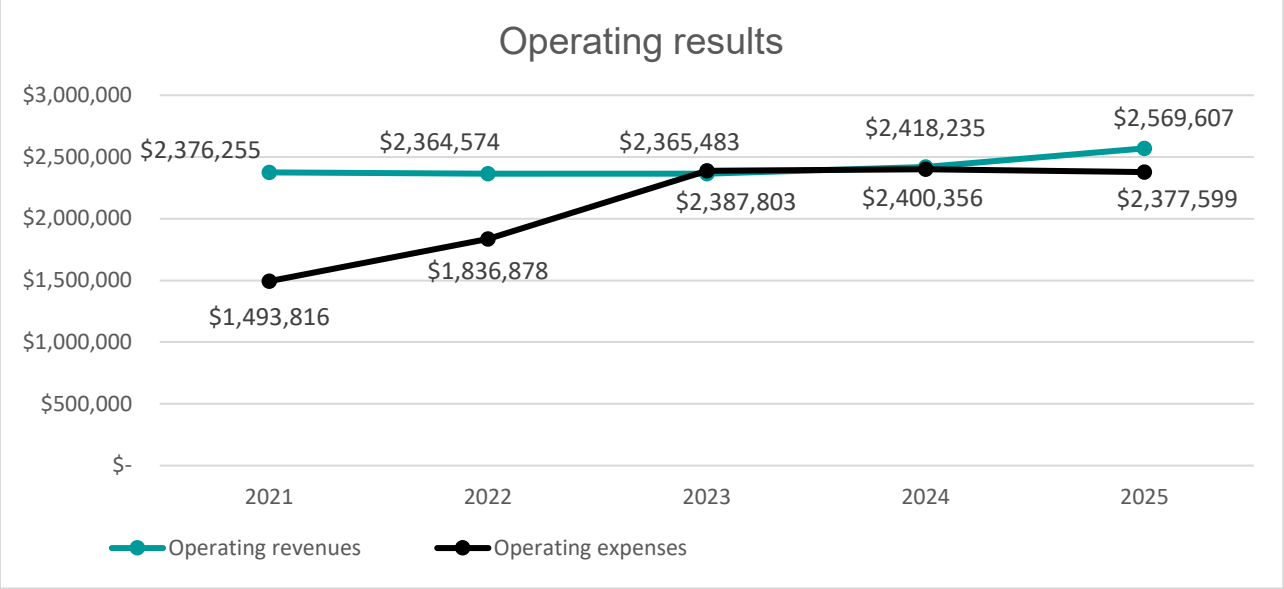
	2021	2022	2023	2024	2025
Actual	**1.92**	**1.91**	**N/A**	**N/A**	**N/A**
Required	1.10	1.10	N/A	N/A	N/A

Investment in Capital



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Source: current and prior year financial statement information and other benchmark information as noted.

Watertown Stormwater Utility
Operating Results



Unrestricted Reserves

	2021	2022	2023	2024	2025
Year end balance	$ 3,093,905	$ 3,739,925	$ 3,448,632	$ 3,188,684	$ 3,149,914
Months on hand	**15.62**	**18.98**	**17.49**	**15.82**	**14.71**

Investment in Capital



© 2025 Baker Tilly US, LLP
Source: current and prior year financial statement information and other benchmark information as noted.

bakertilly

Reporting and insights from 2025 audit:

City of Watertown

December 31, 2025

Executive summary

September 30, 2026

The City Council
City of Watertown
106 Jones Street
Watertown, WI 53094

We have completed our audit of the financial statements of City of Watertown (the City) for the year ended December 31, 2025, and have issued our report thereon dated September 30, 2026. This letter presents communications required by our professional standards.

Your audit should provide you with confidence in your financial statements. The audit was performed based on information obtained from meetings with management, data from your systems, knowledge of your City's operating environment and our risk assessment procedures. We strive to provide you clear, concise communication throughout the audit process and of the final results of our audit.

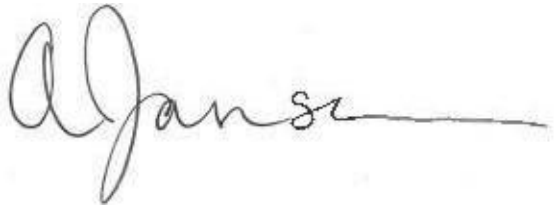
Additionally, we have included information on key risk areas the City of Watertown should be aware of in your strategic planning. We are available to discuss these risks as they relate to your organization's financial stability and future planning.

If you have questions at any point, please connect with us:

- Andrea Jansen, Principal: andrea.jansen@bakertilly.com or +1 (608) 240 2338
- Vasvi Joshi, Senior Manager: vasvi.joshi@bakertilly.com or +1 (608) 240 2453

Sincerely,

Baker Tilly US, LLP



Andrea Jansen, CPA, CFE, Principal

THIS COMMUNICATION IS INTENDED SOLELY FOR THE INFORMATION AND USE OF THOSE CHARGED WITH GOVERNANCE, AND, IF APPROPRIATE, MANAGEMENT, AND IS NOT INTENDED TO BE AND SHOULD NOT BE USED BY ANYONE OTHER THAN THESE SPECIFIED PARTIES.

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Responsibilities

Our responsibilities

As your independent auditor, our responsibilities include:

- Planning and performing the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. Reasonable assurance is a high level of assurance.
- Assessing the risks of material misstatement of the financial statements, whether due to fraud or error. Included in that assessment is a consideration of the City's internal control over financial reporting.
- Performing appropriate procedures based upon our risk assessment.
- Evaluating the appropriateness of the accounting policies used and the reasonableness of significant accounting estimates made by management.
- Forming and expressing an opinion based on our audit about whether the financial statements prepared by management, with the oversight of those charged with governance:
    - Are free from material misstatement
    - Present fairly, in all material respects and in accordance with accounting principles generally accepted in the United States of America
- Performing tests related to compliance with certain provisions of laws, regulations, contracts and grants, as required by *Government Auditing Standards*
- Considering internal control over compliance with requirements that could have a direct and material effect on major federal and major state programs to design tests of both controls and compliance with identified requirements
- Forming and expressing an opinion based on our audit in accordance with OMB's *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and *State Single Audit Guidelines* about the entity's compliance with requirements described in the *OMB Compliance Supplement* and *State Single Audit Guidelines* that could have a direct and material effect on each of its major federal and state programs.
- Our audit does not relieve management or the City Council of their responsibilities.

We are also required to communicate significant matters related to our audit that are relevant to the responsibilities of the City Council, including:

- Internal control matters
- Qualitative aspects of the City's accounting practice including policies, accounting estimates and financial statement disclosures
- Significant unusual transactions
- Significant difficulties encountered
- Disagreements with management
- Circumstances that affect the form and content of the auditors' report
- Audit consultations outside the engagement team
- Corrected and uncorrected misstatements
- Other audit findings or issues

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Audit status

Significant changes to the audit plan

There were no significant changes made to either our planned audit strategy or to the significant risks and other areas of emphasis identified during the performance of our risk assessment procedures, except that a single audit is required for the 2025 reporting year due to an increase in expenditures of federal awards.

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Audit approach and results

Planned scope and timing

Audit focus

Based on our understanding of the City and environment in which you operate, we focused our audit on the following key areas:

- Key transaction cycles
- Areas with significant estimates
- Analysis of new accounting standards
- Areas of complexity including TIF Districts

Our areas of audit focus were informed by, among other things, our assessment of materiality. Materiality in the context of our audit was determined based on specific qualitative and quantitative factors combined with our expectations about the City's current year results.

Key areas of focus and significant findings

Significant risks of material misstatement

A significant risk is an identified and assessed risk of material misstatement that, in the auditors' professional judgment, requires special audit consideration. Within our audit, we focused on the following areas below.

Significant risk areas	Testing approach	Conclusion
Management override of controls	Incorporate unpredictability into audit procedures, emphasize professional skepticism and utilize audit team with industry expertise	Procedures identified provided sufficient evidence for our audit opinion
Improper revenue recognition due to fraud	Confirmation or validation of certain revenues supplemented with detailed predictive analytics based on non-financial data and substantive testing of related receivables	Procedures identified provided sufficient evidence for our audit opinion

Other areas of emphasis

We also focused on other areas that did not meet the definition of a significant risk, but were determined to require specific awareness and a unique audit response.

Other areas of emphasis		
Cash and investments	Revenues and receivables	General disbursements
Payroll	Pension liabilities	Long-term debt
Capital assets including infrastructure	Net position and fund balance calculations	Financial reporting and required disclosures

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Internal control matters

We considered the City's internal control over financial reporting as a basis for designing our audit procedures for the purpose of expressing an opinion on the financial statements. We are not expressing an opinion on the effectiveness of the City's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis.

A material weakness is a deficiency or combination of deficiencies in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. We identified the following deficiencies as a material weakness:

- **Financial statement close process**

  Properly designed systems of internal control provide your organization with the ability to process and record accurate monthly and year-end transactions and annual financial reports.

  Our audit includes a review and evaluation of internal controls relating to financial reporting. Common attributes of a properly designed system of internal control for financial reporting are as follows:

  - There is adequate staffing to prepare financial reports throughout the year and at year-end.
  - Material misstatements are identified and corrected during the normal course of duties.
  - Complete and accurate financial statements, including footnotes, are prepared.
  - Complete and accurate schedule of expenditures of federal and state awards is prepared.
  - Financial reports are independently reviewed for completeness and accuracy.

Our evaluation of the internal controls over financial reporting has identified control deficiencies that are considered to be a material weakness surrounding the preparation of financial statements and footnotes including the schedule of expenditures of federal and state awards, adjusting journal entries identified by the auditors, and an independent review of financial reports.

Management has not prepared financial statements that are in conformity with generally accepted accounting principles or the schedule of expenditures of federal and state awards that is in conformance with the applicable federal or state requirements. In addition, material misstatements in the general ledger were identified during the financial audit.

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Other comments and recommendations

- **Decentralized Cash Collections**

  Many governments collect cash at numerous decentralized locations that are separate from the primary system of accounting procedures and controls. The opportunity for theft is often higher at those locations because one person is frequently involved in most, if not all, aspects of a transaction (i.e., lack of segregation of duties).

  Examples in your government that fit this situation include: swimming pool, aquatic center, building inspector, senior center/recreation, municipal court, library, health, safety and zoning office.

  Management is responsible for designing and implementing controls and procedures to detect and prevent fraud. As a result, we recommend that management review its decentralized cash collection procedures and controls on a periodic basis and make changes as necessary to strengthen the internal control environment. Reviewing the adequacy of the controls is a responsibility of the governing body.

  Below are example procedures and controls to help mitigate the risk of loss at decentralized cash collection points:

  - Implement a centralized receipting process with adequate segregation of duties
  - For cash collections, ensure pre-numbered receipts are being used and all receipts in the sequence are being reviewed by someone other than the person receipting the cash and receipts tie to deposits
  - Perform surprise procedures at decentralized locations (cash counts, walkthrough of processes, etc.)
  - Require regular cash deposits to minimize collection on hand
  - Limit the number of separate bank accounts
  - Segregate duties as much as possible – the person receipting cash should be separate from the person preparing deposits and the person reconciling bank accounts should be separate from the cash collection activity
  - Perform a month-to-month or year-to-year comparisons to look for unusual changes in collections
  - If collecting from a drop box site, consider sending two people to collect the funds, especially during peak times

  As always, the cost of controls and staffing must be weighed against the benefits of safeguarding your assets.

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Required communications

Qualitative aspect of accounting practices

- Accounting policies: Management is responsible for the selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we have advised management about the appropriateness of accounting policies and their application. The significant accounting policies used by the City are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing accounting policies was not changed during 2025. We noted no transactions entered into by the City during the year for which accounting policies are controversial or for which there is a lack of authoritative guidance or consensus or diversity in practice.

- Accounting estimates: Accounting estimates, including fair value estimates, are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements, the degree of subjectivity involved in their development and because of the possibility that future events affecting them may differ significantly from those expected. The following estimates are of most significance to the financial statements:

Estimate	Management's process to determine	Baker Tilly's conclusions regarding reasonableness
Net pension liability and related deferrals	Evaluation of information provided by the Wisconsin Retirement System	Reasonable in relation to the financial statements as a whole
Allowance for doubtful accounts	Evaluation of historical revenues and loss levels with the analysis on collectability of individual amounts	Reasonable in relation to the financial statements as a whole
Depreciation/Amortization	Evaluate estimated useful life of the asset and original acquisition value	Reasonable in relation to the financial statements as a whole

  There have been no significant changes made by management to either the processes used to develop the particularly sensitive accounting estimates, or to the significant assumptions used to develop the estimates noted above.

- Financial statement disclosures: The disclosures in the financial statements are neutral, consistent and clear.

Significant unusual transactions

There have been no significant transactions that are outside the normal course of business for the City or that otherwise appear to be unusual due to their timing, size or nature.

Significant difficulties encountered during the audit

We encountered no significant difficulties in dealing with management and completing our audit.

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Disagreements with management

Professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter that could be significant to the basic financial statements or the auditors' report. We are pleased to report that no such disagreements arose during the course of our audit.

Audit report

There have been no departures from the auditors' standard report.

Audit consultations outside the engagement team

We encountered no difficult or contentious matters for which we consulted outside of the engagement team.

Uncorrected misstatements and corrected misstatements

Professional standards require us to accumulate misstatements identified during the audit, other than those that are clearly trivial and to communicate accumulated misstatements to management. Management is in agreement with the misstatements we have identified, and they have been corrected in the financial statements. The schedule within the attachments summarizes the material corrected misstatements, that, in our judgment, may not have been detected except through our auditing procedures. The internal control matters section of this report describes the effects on the financial reporting process indicated by the corrected misstatements, other than those that we consider to be of a lesser magnitude than significant deficiencies and material weaknesses.

Other audit findings or issues

We encountered no other audit findings or issues that require communication at this time.

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the City's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other information in documents containing audited basic financial statements

The City’s audited financial statements are "general purpose" financial statements. General purpose financial statements consist of the basic financial statements that can be used by a broad group of people for a broad range of activities. Once we have issued our audit report, we have no further obligation to update our report for events occurring subsequent to the date of our report. The City can use the audited financial statements in other client prepared documents, such as official statements related to the issuance of debt, without our acknowledgement. Unless we have been engaged to perform services in connection with any subsequent transaction requiring the inclusion of our audit report, as well as to issue an auditors' acknowledgment letter, we have neither read the document nor performed subsequent event procedures in order to determine whether or not our report remains appropriate.

Management's consultations with other accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing or accounting matters.

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Written communications between management and Baker Tilly

The attachments include copies of other material written communications, including a copy of the management representation letter.

Compliance with laws and regulations

We did not identify any non-compliance with laws and regulations during our audit.

We will issue a separate document which contains the results of our audit procedures to comply with the Uniform Guidance and *State Single Audit Guidelines.*

Fraud

We did not identify any known or suspected fraud during our audit.

Going concern

Pursuant to professional standards, we are required to communicate to you, when applicable, certain matters relating to our evaluation of the City's ability to continue as a going concern for a reasonable period of time but no less than 12 months from the date of the financial statements, including the effects on the financial statements and the adequacy of the related disclosures, and the effects on the auditors' report. No such matters or conditions have come to our attention during our engagement.

Independence

We are not aware of any relationships between Baker Tilly and the City that, in our professional judgment, may reasonably be thought to bear on our independence.

Related parties

We did not have any significant findings or issues arise during the audit in connection with the City's related parties.

Other matters

We applied certain limited procedures to the required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the supplementary information. With respect to the supplementary information, we made certain inquiries of management and evaluated the form, content and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

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Nonattest services

The following nonattest services were provided by Baker Tilly:

- Financial statement preparation
- Compiled regulatory reports
- Preparation of auditee sections of the Data Collection Form

In addition, as part of the financial statement preparation we prepared GASB No. 34 conversion entries which are summarized in the "Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position" and the "Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities" in the financial statements.

None of these nonattest services constitute an audit under generally accepted auditing standards, including *Government Auditing Standards*.

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Resources for those charged with governance

Our business is to know every aspect of yours and to maintain a constant lookout for what's next. We invite you to learn about some of the trending challenges and opportunities for public sector organizations like yours and how Baker Tilly can help.

To explore more trending topics and regulatory updates, visit our resource page at https://www.bakertilly.com/insights/audit-committee-resource-page.



Capital project oversight

Public sector capital projects face increasing pressure from cost escalation, supply chain disruption, regulatory complexity and heightened scrutiny around transparency and accountability. Strong planning, governance and controls are critical across the full project life cycle, from feasibility and funding strategy through execution and closeout.

Independent oversight helps chart a clear course from planning to delivery. Our teams work alongside leadership to strengthen governance, establish financial and contractual controls, align funding with project goals and monitor performance throughout execution, helping projects stay on schedule, within budget and aligned with community priorities.



Succession planning

An aging workforce, rising retirement rates and competition for specialized talent make succession planning a fiscal and operational a priority for public sector organizations.

By identifying critical roles, assessing workforce risk, building internal talent pipelines and integrating succession planning with broader workforce strategies, Baker Tilly helps organizations preserve institutional knowledge and maintain continuity, today and into the future.

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Management representation letter

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THE CITY OF
WATERTOWN

September 30, 2026

Baker Tilly US, LLP
4807 Innovate Lane
Madison, WI 53718

Dear Baker Tilly US, LLP:

We are providing this letter in connection with your audit of the financial statements of the City of Watertown as of December 31, 2025 and for the year then ended for the purpose of expressing opinions as to whether the financial statements present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Watertown and the respective changes in financial position and cash flows, where applicable, in conformity with accounting principles generally accepted in the United States of America (GAAP). We confirm that we are responsible for the fair presentation of the previously mentioned financial statements in conformity with accounting principles generally accepted in the United States of America. We are also responsible for adopting sound accounting policies, establishing and maintaining internal control over financial reporting, and preventing and detecting fraud.

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in the light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, the following representations made to you during your audit.

Financial Statements

1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated January 5, 2026, including our responsibility for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America U.S. GAAP.

2) The financial statements referred to above are fairly presented in conformity with accounting principles generally accepted in the United States of America. We have engaged you to advise us in fulfilling that responsibility. The financial statements include all properly classified funds of the primary government and all component units required by accounting principles generally accepted in the United States of America to be included in the financial reporting entity.

3) We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

4) We acknowledge our responsibility for the design, implementation, and maintenance of internal c prevent and detect fraud.

5) Significant assumptions we used in making accounting estimates, including those measured at fair value, if any, are reasonable in accordance with accounting principles generally accepted in the United States of America U.S. GAAP.

6) All events subsequent to the date of the financial statements and for which accounting principles generally accepted in the United States of America require adjustment or disclosure have been adjusted or disclosed. No other events, including instances of noncompliance, have occurred subsequent to the financial statement date and through the date of this letter that would require adjustment to or disclosure in the aforementioned financial statements or in the schedule of findings and questioned costs.

7) All material transactions have been recorded in the accounting records and are reflected in the financial statements and the schedule of expenditures of federal and state awards.

8) All known audit and bookkeeping adjustments have been included in our financial statements, and we are in agreement with those adjustments.

9) We are in agreement with the adjusting journal entries you have proposed, and they have been posted to the appropriate accounts.

10) There are no known or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements. There are no unasserted claims or assessments that our lawyer has advised us are probable of assertion and must be disclosed in accordance with accounting principles generally accepted in the United States of America.

11) Guarantees, whether written or oral, under which the City is contingently liable, if any, have been properly recorded or disclosed.

Information Provided

12) We have provided you with:

    a) Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as financial records and related data, documentation, and other matters and all audit or relevant monitoring reports, if any, received from funding sources.

    b) Additional information that you have requested from us for the purpose of the audit.

    c) Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.

    d) Minutes of the meetings of the City Council or summaries of actions of recent meetings for which minutes have not yet been prepared.

13) We have not completed an assessment of the risk that the financial statements may be materially misstated as a result of fraud.

14) We have no knowledge of any fraud or suspected fraud that affects the entity and involves:

    a) Management,

b) Employees who have significant roles in internal control, or

c) Others where the fraud could have a material effect on the financial statements.

15) We have no knowledge of any allegations of fraud or suspected fraud affecting the entity received in communications from employees, former employees, regulators, or others.

16) We have no knowledge of known instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or abuse, whose effects should be considered when preparing financial statements.

17) There are no related parties or related party relationships and transactions, including side agreements, of which we are aware.

Other

18) There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.

19) We have a process to track the status of audit findings and recommendations.

20) We have identified to you any previous financial audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.

21) We have identified to you any investigations or legal proceedings that have been initiated with respect to the period under audit.

22) We have provided our views on reported findings, conclusions, and recommendations, as well as our planned corrective actions, for our report.

23) The City of Watertown has no plans or intentions that may materially affect the carrying value or classification of assets, deferred outflows of resources, liabilities, deferred inflows of resources or fund balance or net position.

24) We are responsible for compliance with federal, state, and local laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits, debt contracts, and IRS arbitrage regulations; and we have identified and disclosed to you all federal, state, and local laws, regulations and provisions of contracts and grant agreements that we believe have a direct and material effect on the determination of financial statement amounts or other financial data significant to the audit objectives, including legal and contractual provisions for reporting specific activities in separate funds.

25) We have appropriately disclosed all information for conduit debt obligations in accordance with GASB 91.

26) There are no:

a) Violations or possible violations of budget ordinances, federal, state, and local laws or regulations (including those pertaining to adopting, approving and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency, or for reporting on noncompliance, except those already disclosed in the financial statement, if any.

b) Other liabilities or gain or loss contingencies that are required to be accrued or disclosed by a principles generally accepted in the United States of America.

c) Nonspendable, restricted, committed, or assigned fund balances that were not properly authorized and approved.

d) Rates being charged to customers other than the rates as authorized by the applicable authoritative body.

e) Violations of restrictions placed on revenues as a result of bond resolution covenants such as revenue distribution or debt service funding.

27) As part of your audit, you assisted with the preparation of the financial statements and related notes and schedule of expenditures of federal and state awards. We acknowledge our responsibility as it relates to those non-audit services, including that we assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of the services performed; and accept responsibility for the results of the services. We have reviewed, approved, and accepted responsibility for those financial statements and related notes and schedule of expenditures of federal and state awards.

28) We have made all management decisions and performed all management functions in relation to the nonattest services provided by Baker Tilly US, LLP or Baker Tilly Advisory Group, LP, as identified in the engagement letter or an addendum to the engagement letter. We have designated Mark Stevens, Finance Director/Treasurer, an employee with suitable skill, knowledge, and/or experience to oversee the services received. Furthermore, we have established and maintained internal controls, including monitoring activities related to the nonattest services provided by Baker Tilly US, LLP or Baker Tilly Advisory Group, LP, and we have evaluated and accept responsibility for the adequacy and results of the nonattest services received.

The nonattest services provided by Baker Tilly US, LLP or Baker Tilly Advisory Group, LP, are listed below.

a) Financial statement preparation

b) Compiled regulatory reports

c) Preparation of auditee sections of the data collection form

None of these nonattest services constitute an audit under generally accepted auditing standards, including *Government Auditing Standards*.

29) The City of Watertown has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.

30) The City of Watertown has complied with all aspects of contractual agreements that would have a material effect on the financial statement in the event of noncompliance.

31) The financial statements include all component units as well as joint ventures with an equity interest, and properly disclose all other joint ventures and other related organizations, if any. Component units have been properly presented as either blended or discrete.

32) The financial statements include all fiduciary activities required by GASB No. 84.

33) The financial statements properly classify all funds and activities.

34) All funds that meet the quantitative criteria in GASB Statement No. 34 and No. 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.

35) Components of net position (net investment in capital assets; restricted; and unrestricted) and components of fund balance (nonspendable, restricted, committed, assigned and unassigned) are properly classified and, if applicable, approved.

36) The City of Watertown has no derivative financial instruments such as contracts that could be assigned to someone else or net settled, interest rate swaps, collars or caps.

37) Provisions for uncollectible receivables, if any, have been properly identified and recorded.

38) Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.

39) Revenues are appropriately classified in the statement of activities within program revenues and general revenues.

40) Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.

41) Deposits and investments are properly classified, valued, and disclosed (including risk disclosures, collateralization agreements, valuation methods, and key inputs, as applicable).

42) Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated/amortized. Any known impairments have been recorded and disclosed.

43) Tax-exempt bonds issued have retained their tax-exempt status.

44) We have appropriately disclosed the City of Watertown's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position are available and have determined that net position were properly recognized under the policy. We have also disclosed our policy regarding which resources (that is, restricted, committed, assigned or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available.

45) We are following our established accounting policy regarding which resources (that is, restricted, committed, assigned or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available. That policy determines the fund balance classifications for financial reporting purposes.

46) We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.

47) With respect to the supplementary information, (SI):

a) We acknowledge our responsibility for presenting the SI in accordance with accounting principles generally accepted in the United States of America, and we believe the SI, including its form and content, is fairly presented in accordance with accounting principles generally accepted in the United States of America. The methods of measurement and presentation of the SI have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.

b) If the SI is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the supplementary information no later than the date we issue the supplementary information and the auditor's report thereon.

48) We believe that the actuarial assumptions and methods used to measure pension liabilities and costs for financial accounting purposes are appropriate in the circumstances.

49) We assume responsibility for, and agree with, the information provided by the Wisconsin Retirement System as audited by the Legislative Audit Bureau relating to the net pension asset/liability and related deferred outflows and deferred inflows and have adequately considered the reasonableness of the amounts and disclosures used in the financial statements and underlying accounting records. We also assume responsibility for the census data that has been reported to the plan.

50) We have evaluated and considered all potential tax abatements and believe all material tax abatements have been properly reported and disclosed.

51) We have reviewed our long-term debt agreements and believe that all terms related to significant events of default with finance-related consequences, termination events with finance-related consequences and subjective acceleration clauses have been properly identified and disclosed.

52) We have reviewed existing contracts and determined there are no items requiring accounting or reporting as leases/subscriptions.

53) We have evaluated our ongoing operations and determined there are no concentrations or constraints meeting the requirements for disclosure under GASB Statement No. 102.

54) There have been no changes to our assessment or applicability in regards to all previously effective GASB Statements that were deemed immaterial or did not impact The City of Watertown at the time the statements were effective.

55) We are responsible for the estimation methods and assumptions used in measuring assets and liabilities reported or disclosed at fair value, including information obtained from brokers, pricing services or third parties. Our valuation methodologies have been consistently applied from period to period. The fair value measurements reported or disclosed represent our best estimate of fair value as the measurement date in accordance with the requirements of GASB 72—*Fair Value Measurement*. In addition our disclosures related to fair value measurements are consistent with the objectives outlined in GASB 72. We have evaluated the fair value information provided to us by brokers, pricing services or other parties that has been used in the financial statements and believe this information to be reliable and consistent with the requirements.

56) The auditing standards define an annual report as "a document, or combination of documents, typ
prepared on an annual basis by management or those charged with governance in accordance with law, regulation, or custom, the purpose of which is to provide owners (or similar stakeholders) with information on the entity's operations and the financial results and financial position as set out in the financial statements." Among other items, an annual report contains, accompanies, or incorporates by reference the financial statements and the auditors' report thereon. We confirm that we do not prepare and have no plans to prepare an annual report.

57) We are responsible for ensuring that all expenditures related to TIF funds are allowable per the most recent project plan.

58) Any direct borrowings, direct placements, lines of credit or debt default clauses have been identified and properly disclosed.

59) With respect to federal and state award programs:

a) We are responsible for understanding and complying with and have complied with the requirements of the Single Audit Act Amendments of 1996, *OMB's Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), *State Single Audit Guidelines,* including requirements relating to preparation of the schedule of expenditures of federal and state awards (SEFSA).

b) We acknowledge our responsibility for preparing and presenting the SEFSA and related disclosures in accordance with the requirements of the Uniform Guidance and the *State Single Audit Guidelines,* and we believe the SEFSA, including its form and content, is fairly presented in accordance with the Uniform Guidance and the *State Single Audit Guidelines*. The methods of measurement and presentation of the SEFSA have not changed from those used in the prior period and we have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the SEFSA.

c) If the SEFSA is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the SEFSA no later than the date we issue the SEFSA and the auditors' report thereon.

d) We have identified and disclosed to you all of our government programs and related activities subject to the Uniform Guidance and the *State Single Audit Guidelines* and included in the SEFSA, expenditures made during the audit period for all awards provided by federal agencies in the form of grants, federal cost reimbursement contracts, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, and other direct assistance.

e) We are responsible for understanding and complying with, and have complied with the requirements of laws, regulations, and the provisions of contracts and grant agreements related to each of our federal and state programs and have identified and disclosed to you the requirements of laws, regulations, and the provisions of contracts and grant agreements that are considered to have a direct and material effect on each major federal and state program.

f) We are responsible for establishing and maintaining, and have established and maintained, effective internal control over compliance for federal and state programs that provide reasonable assurance that we are administering our federal and state awards in compliance with laws, regulations, and the provisions of contracts and grant agreements that could have a material effect on our federal and state programs. We believe the internal control system is adequate and is functioning as intended. Also, no changes have been made in the internal control over compliance or other factors to the date of this letter that might significantly affect internal control, including any corrective action taken with regard to control deficiencies reported in the schedule of findings and questioned costs.

g) We have made available to you all contracts and grant agreements (including amendments, if any) and any other correspondence with federal or state agencies or pass-through entities relevant to the programs and related activities.

h) We have received no requests from a federal or state agency to audit one or more specific programs as a major program.

i) We have complied with the direct and material compliance requirements including when applicable, those set forth in the OMB Compliance Supplement and the *State Single Audit Guidelines,* relating to federal and state awards.

j) We have disclosed any communications from grantors and pass-through entities concerning possible noncompliance with the direct and material compliance requirements, including communications received from the end of the period covered by the compliance audit to the date of the auditors' report.

k) Amounts claimed or used for matching were determined in accordance with relevant guidelines in the Uniform Guidance.

l) We have disclosed to you our interpretation of compliance requirements that may have varying interpretations.

m) We have made available to you all documentation related to the compliance with the direct and material compliance requirements, including information related to federal and state program financial reports and claims for advances and reimbursements.

n) We have disclosed to you the nature of any subsequent events that provide additional evidence about conditions that existed at the end of the reporting period affecting noncompliance during the reporting period.

o) We are not aware of any instances of noncompliance with direct and material compliance requirements that occurred subsequent to the period covered by the auditors' report.

p) No changes have been made in internal control over compliance or other factors that might significantly affect internal control, including any corrective action we have taken regarding significant deficiencies or material weaknesses in internal control over compliance, subsequent to the date as of which compliance was audited.

q) Federal and state program financial reports and claims for advances and reimbursements are supported by the books and records from which the financial statements have been prepared.

r) The copies of federal and state program financial reports provided you are true copies of the reports submitted, or electronically transmitted, to the respective federal and state agency or pass-through entity, as applicable.

s) We have charged costs to federal and state awards in accordance with applicable cost princip

t) We are responsible for and have accurately prepared the summary schedule of prior audit findings to include all findings required to be included by the Uniform Guidance and the *State Single Audit Guidelines* and we have provided you with all information on the status of the follow-up on prior audit findings by federal and state awarding agencies and pass-through entities, including all management decisions.

u) We are responsible for and have ensured the reporting package does not contain protected personally identifiable information.

v) We are responsible for and have accurately prepared the auditee section of the Data Collection Form as required by the Uniform Guidance.

w) We are responsible for preparing and implementing a corrective action plan for each audit finding.

x) We have disclosed to you all contracts or other agreements with our service organizations, and we have disclosed to you all communications from the service organization relating to noncompliance at the service organizations.

Sincerely,

City of Watertown

Signed: 

Mark W. Stevens, Finance Director

Signed: 

Robert Stocks, Mayor

Client service team



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Accounting changes relevant to the City

Future accounting standards update

GASB statement number	Description	Potentially impacts you	Effective date
103	Financial reporting model improvements	✔	12/31/26
104	Disclosure of certain capital assets	✔	12/31/26
105	Subsequent events	✔	12/31/27

Further information on upcoming GASB pronouncements.

Changes to the financial reporting model

GASB Statement 103, *Financial Reporting Model Improvements*, builds on Statement 34 by providing key targeted improvements to the financial reporting model. Its requirements are designed to:

- Enhance the effectiveness of governmental financial reports in providing information essential for decision making and assessing a government's accountability, and
- Address certain application issues.

The targeted improvements contained in Statement 103 establish or modify existing accounting and financial reporting requirements related to:

- Management's discussion and analysis: While the overall requirements do not substantially change management's discussion and analysis, the modifications are meant to improve the analysis included in this section and provide details about the items that should be discussed as currently known facts, decisions, or conditions expected to have a significant financial effect in the subsequent period.
- Unusual or infrequent items (previously known as extraordinary and special items): The new statement simplifies GASB literature by eliminating the separate presentation of extraordinary and special items. Under the requirement of Statement 103, applicable items will either be identified as unusual or infrequent, or both.
- Presentation of the proprietary fund statement of revenues, expenses and changes in fund net position: The changes are designed to improve consistency around the classification of items in these statements by better defining what should be included in operating revenues and expenses and nonoperating revenues and expenses including, for example, the addition of subsidies received or provided as a new category of nonoperating revenues and expenses.
- Major component unit information, and budgetary comparison information: Statement 103 is designed to improve the consistency of the reporting of major component unit information and budgetary comparison information by specifying required placement of that information.

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Revisions to disclosures for certain capital assets

Governments are required to provide information on capital assets in the footnotes to the financial statements as outlined in GASB Statement No. 34. Recent standards have impacted the accounting and reporting for capital assets and as a result GASB issued Statement No. 104, *Disclosure of Certain Capital Assets* to provide enhanced disclosures for certain capital assets, including:

(a) Lease assets reported under Statement No. 87, intangible right-to-use assets reported under Statement No. 94 and subscription assets reported under Statement No. 96 should all be disclosed separately, and by major class of underlying asset. In addition, if there are any other intangible assets reported, they should also be disclosed separately.

(b) Capital assets that are held for sale should have the ending balance with separate disclosure for historical cost and related accumulated depreciation as well as any outstanding debt for which the asset is pledged as collateral disclosed by major class of asset. Assets held for sale are defined as those for which the government has decided to pursue the sale, and it is probable that the sale will be finalized within one year of the financial statement date.

While these changes are focused on footnote disclosures, it is important to plan ahead to ensure the required information is available for implementation.

Updated guidance for the financial reporting of subsequent events

GASB Statement No. 105, *Subsequent Events, which supersedes GASB Statement No. 56*, is intended to enhance consistency in the application of requirements for subsequent events.

The Statement defines subsequent events as transactions or other events that occur after year end but before the date the financial statements are available to be issued. The date the financial statements are available to be issued is the date at which (a) the financial statements are complete in a form and format that complies with generally accepted accounting principles (GAAP) and (b) approvals necessary for issuance have been obtained, or typically the opinion date. The definition of subsequent events in this Statement modifies the subsequent events time frame throughout the GASB literature.

The Statement also clarifies:

- The different types of subsequent events (recognized and nonrecognized events)
- When note disclosures are required
- The information that should be included in those note disclosures

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Material corrected misstatements

Description	Opinion unit	Amount
To adjust debt	Debt Sevice	$ 29,958,921
To adjust deferred revenue	General and Nonmajor Funds	631,194
To adjust beginning of the year net position	Wastewater and Water	2,587,111
To true up joint metering	Water	240,000
To record accounts receivable and payable	Water	459,881
To record capital additions	Wastewater	3,868,439
To record capital retirements	Wastewater	592,919
To record depreciation expense	Wastewater	1,803,056
To record capital additions	Water	1,762,776
To record depreciation expense	Water	1,369,258
To record capital additions / retirements	Stormwater	1,883,356
To adjust EMS Allowance / receivable	General Fund	1,785,884
To record Rock River Phase 1 contributions	Wastewater and Water	1,275,204
To adjust fund balance categories	General Fund	764,058
To record pension adjustments	Stormwater	138,663

The remaining misstatements that were identified and corrected by management were not material individually or in the aggregate to the financial statements taken as a whole.

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Two-way audit communications

As part of our audit of your financial statements, we are providing communications to you throughout the audit process. Auditing requirements provide for two-way communication and are important in assisting the auditor and you with more information relevant to the audit.

As this past audit is concluded, we use what we have learned to begin the planning process for next year's audit. It is important that you understand the following points about the scope and timing of our next audit:

a. We address the significant risks of material misstatement, whether due to fraud or error, through our detailed audit procedures.

b. We will obtain an understanding of the five components of internal control sufficient to assess the risk of material misstatement of the financial statements whether due to error or fraud, and to design the nature, timing and extent of further audit procedures. We will obtain a sufficient understanding by performing risk assessment procedures to evaluate the design of controls relevant to an audit of financial statements and to determine whether they have been implemented. We will use such knowledge to:

   - Identify types of potential misstatements
   - Consider factors that affect the risks of material misstatement
   - Design tests of controls, when applicable and substantive procedures

c. We will not express an opinion on the effectiveness of internal control over financial reporting or compliance with laws, regulations and provisions of contracts or grant programs. For audits performed in accordance with *Government Auditing Standards*, our report will include a paragraph that states that the purpose of the report is solely to describe the scope of testing of internal control over financial reporting and compliance and the result of that testing and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance and that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering internal control over financial reporting and compliance. The paragraph will also state that the report is not suitable for any other purpose.

d. The concept of materiality recognizes that some matters, either individually or in the aggregate, are important for fair presentation of financial statements in conformity with generally accepted accounting principles while other matters are not important. In performing the audit, we are concerned with matters that, either individually or in the aggregate, could be material to the financial statements. Our responsibility is to plan and perform the audit to obtain reasonable assurance that material misstatements, whether caused by errors or fraud, are detected.

Our audit will be performed in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards, OMB's Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and the *State Single Audit Guidelines*.

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We will not express an opinion on the effectiveness of internal control over financial reporting or compliance with laws, regulations, and provisions of contracts or grant programs. For audits done in accordance with *Government Auditing Standards*, the Uniform Guidance, and the *State Single Audit Guidelines*, our report will include a paragraph that states that the purpose of the report is solely to describe (a) the scope of testing of internal control over financial reporting and compliance and the result of that testing and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance, (b) the scope of testing internal control over compliance for major programs and major program compliance and the result of that testing and to provide an opinion on compliance but not to provide an opinion on the effectiveness of internal control over compliance and, (c) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering internal control over financial reporting and compliance and the Uniform Guidance, and the *State Single Audit Guidelines*, in considering internal control over compliance and major program compliance. The paragraph will also state that the report is not suitable for any other purpose.

We are very interested in your views regarding certain matters. Those matters are listed here:

a. We typically will communicate with your top level of management unless you tell us otherwise.

b. We understand that the governing board has the responsibility to oversee the strategic direction of your organization, as well as the overall accountability of the entity. Management has the responsibility for achieving the objectives of the entity.

c. We need to know your views about your organization's objectives and strategies, and the related business risks that may result in material misstatements.

d. We anticipate that the City will receive an unmodified opinion on its financial statements.

e. Which matters do you consider warrant particular attention during the audit, and are there any areas where you request additional procedures to be undertaken?

f. Have you had any significant communications with regulators or grantor agencies?

g. Are there other matters that you believe are relevant to the audit of the financial statements?

Also, is there anything that we need to know about the attitudes, awareness and actions of the governing body concerning:

a. The entity's internal control and its importance in the entity, including how those charged with governance oversee the effectiveness of internal control?

b. The detection or the possibility of fraud?

We also need to know if you have taken action in response to developments in financial reporting, laws, accounting standards, governance practices or other related matters, or in response to previous communications with us.

With regard to the timing of our audit, here is some general information. If necessary, we may do preliminary financial audit work during the months of October-December, and sometimes early in January. Our final financial fieldwork is scheduled during the spring to best coincide with your readiness and report deadlines. After fieldwork, we wrap up our financial audit procedures at our office and may issue drafts of our report for your review. Final copies of our report and other communications are issued after approval by your staff. This is typically 6-12 weeks after final fieldwork but may vary depending on a number of factors.

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Keep in mind that while this communication may assist us with planning the scope and timing of the audit, it does not change the auditors' sole responsibility to determine the overall audit strategy and the audit plan, including the nature, timing and extent of procedures necessary to obtain sufficient appropriate audit evidence.

We realize that you may have questions on what this all means or wish to provide other feedback. We welcome the opportunity to hear from you.

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City of Watertown

Financial Statements and
Supplementary Information

December 31, 2025

Table of Contents
December 31, 2025

	Page
Independent Auditors' Report	i
Required Supplementary Information	
Management's Discussion and Analysis	iv
Basic Financial Statements	
Statement of Net Position	1
Statement of Activities	2
Balance Sheet - Governmental Funds	3
Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position	5
Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds	6
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities	8
Statement of Net Position - Enterprise Funds	9
Statement of Revenues, Expenses and Changes in Net Position - Enterprise Funds	11
Statement of Cash Flows - Enterprise Funds	12
Statement of Fiduciary Net Position - Custodial Fund	14
Statement of Changes in Fiduciary Net Position - Custodial Fund	15
Index to Notes to the Financial Statements	16
Notes to Financial Statements	17
Required Supplementary Information	
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - General Fund	53
Schedule of Proportionate Share of the Net Pension Liability (Asset) - Wisconsin Retirement System	57
Schedule of Employer Contributions - Wisconsin Retirement System	57
Notes to Required Supplementary Information	58

	Page
Supplementary Information	
Combining Balance Sheet - Nonmajor Governmental Funds	59
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Governmental Funds	63
Water Utility Plant	67
Water Utility Operating Revenues and Expenses	68
Wastewater Utility Plant	70
Wastewater Utility Operating Revenues and Expenses	71

Independent Auditors' Report

To the City Council of
City of Watertown

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund and the aggregate remaining fund information of the City of Watertown, Wisconsin (the City), as of and for the year ended December 31, 2025, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund and the aggregate remaining fund information of the City as of December 31, 2025 and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards).* Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America; and for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

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Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the required supplementary information, as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The supplementary information as listed in the table of contents is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated September 30, 2026 on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.



Madison, Wisconsin
September 30, 2026

MANAGEMENT'S DISCUSSION AND ANALYSIS

Our discussion and analysis of the City of Watertown's (the City) financial performance provides an overview of the City's financial activities for the fiscal year that ended on December 31, 2025. Please read it in conjunction with the City's financial statements following this section:

FINANCIAL HIGHLIGHTS

- The City's total net position at the end of 2025 totaled $192.5 million, which is an increase of $5.8 million or 3.0% from 2024. Of the $192.5 million in total net position, $81.2 million was related to governmental activities and $111.3 million was related to business-type activities.
- During the year, the City's governmental activities expenses were $0.7 million less than the $35.2 million generated in taxes and other revenues for the governmental programs excluding transfers.
- In the City's business-type activities, revenues and capital grants contributions increased from $14.5 million to $16.9 million and expenses increased from $10.0 million to $11.7 million.
- The total cost of the City's governmental activities programs increased by $5.6 million or 19.8% to $34.5 million.
- The combined fund balance of the governmental funds decreased to $19.5 million, a decrease of $7.5 million from the prior year.
- Capital assets for the City increased $11.5 million from $185.0 million in 2024. Governmental activities saw an increase of $7.5 million and the business-type activities increased $4.0 million.
- General obligation debt for governmental activities decreased from $42.8 million to $40.8 million. The City issued $18.5 million in general obligation promissory notes. Revenue debt of business-type activities decreased from $8.5 million to $7.8 million.

OVERVIEW OF THE FINANCIAL STATEMENTS

This annual financial report consists of four parts:

- *Management's discussion and analysis – required supplementary information*
- *Basic financial statements*
  - Government-wide Financial Statements
  - Fund Financial Statements
  - Notes to the Financial Statements
- *Required Supplementary information*
- *Combining statements for non-major governmental funds*

OVERVIEW OF THE FINANCIAL STATEMENTS (cont.)

The basic financial statements include two kinds of statements that present different views of the City:

- The first two statements are *government-wide financial statements* that provide both *long-term* and *short-term* information about the City's *overall* financial status.
- The remaining statements are *fund financial statements* that focus on *individual parts* of City government and report the City's operations in *more detail* than the government-wide statements. The financial statements also include notes that explain some of the information in the financial statements and provide more detailed data.
- The statements are followed by a section of required supplementary information that further explains and supports the information in the financial statements. In addition to these required elements, we have included a section with combining statements that provide details about our non-major governmental funds. The non-major funds are added together and presented in a single column in the basic financial statements.

Government-Wide Statements

Government-wide statements report information about the City as a whole using accounting methods similar to those used by private-sector companies. The statement of net position includes all governmental assets, liabilities and deferred outflows/inflows of resources. All of the current year's revenues and expenses are accounted for in the statements of activities regardless of when cash is received or paid.

The two government-wide statements report the City's net position and how they have changed. Net position – the difference between the City's assets, deferred outflows of resources and liabilities and deferred inflows of revenues– is one way to measure the City's financial health, or position.

- Over time, increases or decreases in the City's net position are an indicator of whether its financial health is improving or deteriorating, respectively.
- To assess the overall health of the City you need to consider additional non-financial factors such as changes in the City's property tax base, economy, and rate of growth.

The government-wide financial statements of the City are divided into three categories:

- *Governmental activities* – Most of the City's basic services are included here, such as police, fire, public works, parks and recreation, library, and general administration. Property taxes and state aid finance most of these activities.
- *Business-type activities* – The City charges fees to customers to help it cover the costs of certain services it provides. The City's water, sewer and storm water utilities are included here.
- *Component Units* – the City includes the Watertown Redevelopment Authority in its report. Although legally separate, this "component unit" is important because the City is financially accountable for them. Separately issued financial statements are prepared for the Watertown Redevelopment Authority.

Fund Financial Statements

The fund financial statements provide more detailed information about the City's most significant funds – not the City as a whole. Funds are accounting devices that the City uses to keep track of specific sources of funding and spending for particular purposes.

The City has three kinds of funds:

- *Governmental funds* – Most of the City's basic services are included in governmental funds, which focus on (1) how cash and other financial assets that can readily be converted to cash, flow in and out and (2) the balances left at year-end that are available for spending. Consequently, the governmental funds statements provide a detailed short-term view that helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the City's programs. Because this information does not encompass the additional long-term focus of the government-wide statements, we provide additional information at the bottom of the governmental funds statement, or on subsequent pages, that explains the relationship (or differences) between them.
- *Proprietary funds* – Services for which the City charges customers a fee are generally reported in proprietary funds. These services include water, sewer, and storm water utilities. Proprietary funds, like the government-wide statements, provide both long-term and short-term financial information about activities the City operates like a business.
- *Custodial funds* – The City is the trustee, or custodian, for collection of all property taxes within the City for all taxing districts, including the Watertown Unified School District, Jefferson and Dodge Counties, and Madison Area Technical College. The City is responsible for ensuring that the assets reported in these funds are used for their intended purposes. We exclude these activities from the City's government-wide financial statements because the City cannot use these assets to finance its operations.

FINANCIAL ANALYSIS OF THE CITY AS A WHOLE

Net Position. The City's combined net position was $192.5 million. The majority of the net position, $111.3 million, belongs to the business-type activities of the City. The business-type activities of the City consist of the water, sewer, and storm water utilities. The governmental activities had net position totaling $81.2 million.

FINANCIAL ANALYSIS OF THE CITY AS A WHOLE (cont.)

Table A-1
City of Watertown's Net Position

	Governmental Activities		Business-Type Activities		Total		Total Percentage Change
	2025	2024	2025	2024	2025	2024	2024-2025
Current and other assets	$ 39,690,928	$ 48,620,293	$ 27,217,955	$ 48,620,293	$ 66,908,883	$ 97,240,586	-31%
Capital assets	102,573,881	95,090,236	93,870,781	95,090,236	196,444,662	190,180,472	3%
Total assets	**142,264,809**	**143,710,529**	**121,088,736**	**143,710,529**	**263,353,545**	**287,421,058**	-8%
Deferred outflows of resources	8,536,821	11,462,558	912,281	1,214,057	9,449,102	12,676,615	-25%
Long-term liabilities	(45,122,602)	(45,973,314)	(7,446,764)	(8,154,383)	(52,569,366)	(54,127,697)	-3%
Other liabilities	(2,334,456)	(3,753,940)	(2,797,827)	(1,146,376)	(5,132,283)	(4,900,316)	5%
Total liabilities	**(47,457,058)**	**(49,727,254)**	**(10,244,591)**	**(9,300,759)**	**(57,701,649)**	**(59,028,013)**	-2%
Deferred inflows of resources	(22,130,985)	(24,563,123)	(467,824)	(722,468)	(22,598,809)	(25,285,591)	-11%
Net Position:							
Net investment in capital assets	62,476,583	59,375,635	85,909,061	81,718,366	148,385,644	141,094,001	5%
Restricted	5,205,475	8,043,940	5,675,597	5,287,287	10,881,072	13,331,227	-18%
Unrestricted	13,531,529	13,463,135	19,703,944	18,795,319	33,235,473	32,258,454	3%
Total net position	**$ 81,213,587**	**$ 80,882,710**	**$ 111,288,602**	**$ 105,800,972**	**$ 192,502,189**	**$ 186,683,682**	3%

Net position of the City's governmental activities increased $0.3 million during 2025 bringing the total to $81.2 million. The majority of net position was either restricted to the purposes it can be used or is invested in capital assets (buildings, roads, equipment). The governmental activities had a $13.5 million unrestricted surplus at year-end, similar to 2024.

The net position of the City's business-type activities increased $5.5 million. The unrestricted position increased by $0.9 million from $18.8 to $19.7 million. The Water utility net position increased by $2.7 million, the Wastewater utility net position increased by $2.4 million, and the Stormwater utility net position increased by $0.4 million.

Changes in Net Position. The City's 2025 total revenues increased by $4.5 million bringing the total to $52.1 million. The largest increase was in capital grants and contributions for public works because of the contribution of right of way from developers. Total expenses increased by $7.5 million to $46.3 million. Governmental activities saw an increase of $5.7 million in expenses while the business-type activities saw an increase of $1.8 million. Table A-2 and the narrative that follows consider the operations of governmental and business-type activities separately.

FINANCIAL ANALYSIS OF THE CITY AS A WHOLE (cont.)

Table A-2
Statement of Revenues, Expenses and Changes in Net Position

	Governmental Activities		Business-Type Activities		Total		Total Percentage Change
	2025	2024	2025	2024	2025	2024	2024-2025
Revenues							
Program Revenues							
Charges for services	$ 5,227,186	$ 4,975,156	$ 13,961,047	$ 13,256,656	$ 19,188,233	$ 18,231,812	5.2%
Capital grants and contributions	3,091,823	1,083,388	697,078	-	3,788,901	1,083,388	249.7%
Operating grants and contributions	2,730,577	2,788,912	1,130,557	56,602	3,861,134	2,845,514	35.7%
General revenues							
Property taxes	17,699,683	16,998,177	-	-	17,699,683	16,998,177	4.1%
Other taxes	500,219	428,648	-	-	500,219	428,648	16.7%
Intergovernmental	4,454,253	4,597,224			4,454,253	4,597,224	-3.1%
Investment income	1,395,791	1,951,416	1,098,462	1,202,010	2,494,253	3,153,426	-20.9%
Others	124,523	290,628	14,666	1,091	139,189	291,719	-52.3%
Total revenues	**35,224,055**	**33,113,549**	**16,901,810**	**14,516,359**	**52,125,865**	**47,629,908**	9.4%
Expenses							
General government	3,277,304	3,102,506	-	-	3,277,304	3,102,506	5.6%
Public safety	12,601,957	10,515,342	-	-	12,601,957	10,515,342	19.8%
Public works	8,116,877	8,502,117	-	-	8,116,877	8,502,117	-4.5%
Health and human services	1,127,324	1,015,537	-	-	1,127,324	1,015,537	11.0%
Culture, education and recreation	4,555,972	3,928,081	-	-	4,555,972	3,928,081	16.0%
Conservation and development	3,193,952	822,864	-	-	3,193,952	822,864	288.2%
Interest and fiscal charges	1,668,878	935,695	-	-	1,668,878	935,695	78.4%
Water			4,799,927	3,208,057	4,799,927	3,208,057	49.6%
Wastewater	-	-	4,587,568	4,347,583	4,587,568	4,347,583	5.5%
Storm water utility	-	-	2,377,599	2,400,356	2,377,599	2,400,356	-0.9%
Total expenses	**34,542,264**	**28,822,142**	**11,765,094**	**9,955,996**	**46,307,358**	**38,778,138**	19.4%
Excess before transfers	681,791	4,291,407	5,136,716	4,560,363	5,818,507	8,851,770	-34.3%
Transfers	(350,914)	954,951	350,914	(954,951)	-	-	0.0%
Change in net position	330,877	5,246,358	5,487,630	3,605,412	5,818,507	8,851,770	
Net position-beginning	80,882,710	75,636,352	105,800,972	102,195,560	186,683,682	177,831,912	
Net position-end of year	$ 81,213,587	$ 80,882,710	$ 111,288,602	$ 105,800,972	$ 192,502,189	$ 186,683,682	3.1%

FINANCIAL ANALYSIS OF THE CITY AS A WHOLE (cont.)

Governmental Activities. Revenues for the City's governmental activities increased $2.1 million totaling $35.2 million. Property taxes account for about 50% of the total, followed by charges for services, intergovernmental revenues, capital grants and contributions, and operating grants and contributions. Shared revenue from the State of Wisconsin makes up most of the intergovernmental revenues. EMS charges, building permits, court fines, cable TV, and recreation fees are included in charges for services. Property taxes increased by $0.7 million or 4.1% in 2025.

Governmental activities expenses increased by $5.6 million or 19.8% to $34.5 million. Conservation and development increased by about $2.4 million because of the refund to overlying districts on the close out of TID No. 4. Public safety increased by about $2.1 million because of increases in salaries and benefits. Revenues exceeded expenses by $0.7 million prior to transfers of $0.4 million.

Table A-3 presents the total cost of each of the City's governmental activities as well as each activity's net cost. Activity's net cost is total cost minus fees generated by the activities and direct intergovernmental aid. The net cost shows the financial burden placed on the City's taxpayers or indirect revenue sources by each of these activities.

- The cost of all governmental activities during 2025 was $34.5 million.
- The net cost for these activities was $23.4 million with $17.7 million coming from property taxes and the remainder from unrestricted shared revenue and from other revenues like interest.
- The balance of the costs of the governmental activities was paid for by:
  - -Those who directly benefited from the programs by paying for services or
  - -Other governments and organizations that subsidized certain programs with grants and contributions.

Table A-3
Net Cost of City of Watertown Governmental Activities

	Total Cost of Services		Percentage Change	Net Cost of Services		Percentage Change
	2024	2025	2024-2025	2024	2025	2024-2025
General government	$ 3,102,506	$ 3,277,304	5.6%	$ 2,688,117	$ 2,876,048	7.0%
Public safety	10,515,342	12,601,957	19.8%	7,647,428	10,227,794	33.7%
Public works	8,502,117	8,116,877	-4.5%	4,850,361	2,001,483	-58.7%
Health and human services	1,015,537	1,127,324	11.0%	230,830	544,654	136.0%
Culture, education and recreation	3,928,081	4,555,972	16.0%	2,904,470	3,017,634	3.9%
Conservation and development	822,864	3,193,952	288.2%	717,785	3,156,187	339.7%
Other	935,695	1,668,878	78.4%	935,695	1,668,878	78.4%
Total	$ 28,822,142	$ 34,542,264	19.8%	$ 19,974,686	$ 23,492,678	17.6%

FINANCIAL ANALYSIS OF THE CITY AS A WHOLE (cont.)

Business-Type Activities. Revenues of the City's business-type activities increased by $2.4 million to $16.9 million. Expenses also increased by $1.8 million from 2024-2025. (Refer to Table A-4).

Table A-4 presents the Net Position activity in each of the City's business-type activities.

Table A-4
Net Position Activity by Business-Type

	Water Utility		Wastewater Utility		Storm Water Utility		Total		Change
	2025	2024	2025	2024	2025	2024	2025	2024	2024-2025
Revenues									
Program Revenues									
Capital grants and contributions	$ 231,697	$ -	$ 426,529	$ -	$ 38,852	$ -	$ 697,078	$ -	100%
Operating grants and contributions	930,772	-	-	-	199,785	56,602	1,130,557	56,602	1897%
Charges for services	5,874,169	5,466,920	5,717,056	5,428,203	2,369,822	2,361,533	13,961,047	13,256,656	5%
General revenues									
Miscellaneous revenues	-	-	-	-	14,666	1,091	14,666	1,091	100%
Investment income	327,004	388,383	633,585	638,289	137,873	175,338	1,098,462	1,202,010	-9%
Total Revenues	7,363,642	5,855,303	6,777,170	6,066,492	2,760,998	2,594,564	16,901,810	14,516,359	16%
Expenses	4,799,927	3,208,057	4,587,568	4,347,583	2,377,599	2,400,356	11,765,094	9,955,996	18%
Excess (deficiency) before transfers	2,563,715	2,647,246	2,189,602	1,718,909	383,399	194,208	5,136,716	4,560,363	13%
Transfers	173,914	(694,951)	177,000	(260,000)	-	-	350,914	(954,951)	-137%
Change in net position	2,737,629	1,952,295	2,366,602	1,458,909	383,399	194,208	5,487,630	3,605,412	52%
Net position-beginning	36,887,995	34,935,700	51,214,429	49,755,520	17,698,548	17,504,340	105,800,972	102,195,560	4%
Net position-end of year	$ 39,625,624	$ 36,887,995	$ 53,581,031	$ 51,214,429	$ 18,081,947	$ 17,698,548	$ 111,288,602	$ 105,800,972	5%

Net position of business-type activities increased $5.5 million from the 2024 amount. The Wastewater Utility increased by $2.4 million, Water Utility by $2.7 million, and Storm Water Utility increased by $0.4 million. Total revenues increased from $14.5 million to $16.9 million or 16%. Charges for services slightly increased for water, wastewater and stormwater.

FINANCIAL ANALYSIS OF THE CITY'S FUNDS

Governmental Funds

The focus of the City of Watertown's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the City's financial requirements. In particular, unassigned fund balance may serve as a useful measure of the government's net resources available for spending at the end of the fiscal year.

As the City completed the year, its governmental funds reported a combined fund balance of $19.5 million, a decrease of $7.5 million from the previous year. Of the combined governmental fund balance, $0.9 million is nonspendable and $13.8 million is restricted, committed or assigned. This leaves $4.8 million that is unassigned.

Table A-5
Net Cost of City of Watertown Governmental Activities

	Total Cost of Services	
	2025	2024
Non-spendable:		
General Fund	$ 813,326	$ 167,350
Other Funds	39,016	22,196
Restricted:		
EMT/Act 102	-	7,456
Debt Fund	-	106,242
Capital projects	498,069	5,471,821
Other Funds	5,167,906	8,000,526
Committed:		
General Fund	6,000	-
Capital projects	4,217,748	2,486,774
Other Funds	1,449,459	1,940,808
Assigned:		
General Fund	1,770,691	1,708,796
Other Funds	675,453	372,606
Unassigned:		
General Fund	5,299,728	6,688,035
Other Funds	(454,400)	(221)
Total	$ 19,482,996	$ 26,972,389

General Fund

The general fund total fund balance was $7.9 million, which represents 40% of total governmental fund balances amount as of December 31, 2025. Of the $7.9 million, $2.6 million is non-spendable, committed or assigned. This leaves $5.3 million or 67% unassigned, meaning it is available for appropriation. This amount represents 26.5% of the original general fund adopted budget expenses for the year 2025. In December of 2014, the Common Council adopted a policy stating that the undesignated fund balance should be between twenty (20%) and thirty percent (30%) of the annual adopted budget expenses, with a goal of twenty-five percent (25%). The City's current unassigned general fund balance exceeds the goal the Common Council has set.

FINANCIAL ANALYSIS OF THE CITY'S FUNDS (cont.)

Debt Service Fund

The City's debt service fund accounts for the accumulation of resources for, and payment of, general long-term debt principal, interest and related costs. The entire fund balance deficit of $427,366 is anticipated to be funded with future contributions or general tax revenues.

Capital Projects Funds

The City's capital projects fund accounts for the funds accumulated for the purpose of obtaining capital assets or for capital projects and other expenditures that are unique and are not normal operating or maintenance type expenditures reportable within the general fund or other governmental funds. The total fund balance as of December 31, 2025 is $4,715,817, $498,069 of which is restricted unspent proceeds and remaining $4,217,748 is committed for the completion of projects that were not fully complete by year end.

Other Non-Major Governmental Funds

The fund balance of all other governmental funds is $7,304,800 of which $5.2 million is restricted with the remainder being either committed, non-spendable, assigned or unassigned (for funds with deficit balances). TIF #5 at $1.2 million is the largest share of the non-major governmental funds followed by the TIF #7 at about $1.0 million.

Proprietary Funds

The City of Watertown's proprietary fund financial statements provide the same type of information found in the government-wide financial statements, but in more detail. Factors concerning the finances of these funds are addressed in the discussion of the City's business-type activities.

GENERAL FUND BUDGETARY HIGHLIGHTS

Budgets are adopted at the department level of expenditures. Over the course of the year, the Common Council revised the City Budget several times to transfer amounts between accounts.

The 2025 amended budget had anticipated using $993,844 of fund balance to balance the budget. Instead, there was a $681,892 decrease in fund balance for the general fund for 2025.

Total revenues and other financing sources overall were higher than budgeted by $755,723 mainly because of increase in charges for services and a transfer from close out of TID No. 4. Total expenditures and other financing uses were $443,771 more than the final budget, mainly because of transferring part of the revenue from close out of TID No. 4 to Water and Wastewater utilities.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At the end of 2025, the City had invested $196.4 million in capital assets as presented in Table A-6. The largest investment was infrastructure, including roads, bridges, airport, and sidewalks, which totaled $45.5 million net of depreciation.

Table A-6
City of Watertown Capital Assets
(Net of Depreciation)

	Governmental Activities		Business-Type Activities		Total		Total Change Dollar %
	2024	2025	2024	2025	2024	2025	2024-2025
Buildings & improvements	$ 23,326,483	$ 37,012,243	$ -	$ -	$ 23,326,483	$ 37,012,243	59%
Equipment	7,264,203	8,698,341	-	-	7,264,203	8,698,341	20%
Infrastructure	44,651,340	45,496,812	-	-	44,651,340	45,496,812	2%
Land	8,743,388	10,674,895	3,661,177	3,661,177	12,404,565	14,336,072	16%
Construction in progress	11,104,822	691,590	1,004,458	1,511,525	12,109,280	2,203,115	-82%
Water System	-	-	37,997,228	39,543,224	37,997,228	39,543,224	4%
Wastewater System	-	-	33,543,529	35,126,419	33,543,529	35,126,419	5%
Storm Water System	-	-	13,673,480	14,028,436	13,673,480	14,028,436	3%
Total	$ 95,090,236	$ 102,573,881	$ 89,879,872	$ 93,870,781	$ 184,970,108	$ 196,444,662	

The City spent about $0.8 million in infrastructure additions and another $1.4 million in various machinery/equipment purchases. Largest increase was in buildings with the fire station construction being completed in 2025. More detailed information can be found in Note 3. to Financial Statements.

CAPITAL ASSETS AND DEBT ADMINISTRATION (cont.)

Long-Term Debt

At year-end, the City had $40.8 million in general obligation bonds and notes outstanding, a decrease of $2.0 million or 4.7% from the prior year as shown in Table A-7. $18.5 million was borrowed primarily for street reconstruction and other various equipment purchases and to pay off the note anticipation notes. $5.8 million was paid off during 2025, in addition to the note anticipation notes of $14.6 million.

Revenue bonds decreased $0.7 million to $7.8 million at year end; a decrease of 8% from 2024. More detailed information can be found in Note 3 to the Financial Statements.

	Governmental Activities		Business-Type Activities		Total		Total Change Dollar %
	2024	2025	2024	2025	2024	2025	2024-2025
General Obligation Debt (backed by the City)	$ 28,195,000	$ 40,805,000	$ -	$ 8,250	$ 28,195,000	$ 40,813,250	45%
Note anticipation notes	14,630,000	-	-	-	14,630,000	-	-100%
Revenue bonds and notes (backed by specific revenues)	-	-	8,539,261	7,838,023	8,539,261	7,838,023	-8%
Total	$ 42,825,000	$ 40,805,000	$ 8,539,261	$ 7,846,273	$ 51,364,261	$ 48,651,273	

The City has the power to incur indebtedness for City purposes specified by statute in an aggregate amount, not to exceed 5% of the equalized value of taxable property in the City. On January 1, 2025, the City's total equalized value was $2.568 billion giving the City a legal debt capacity of $128.4 million. At December 31, 2025, the City is currently at 32% of capacity leaving additional borrowing capacity of $87.6 million.

Moody's Investors Service, Inc. has assigned a rating of Aa3 to the City of Watertown's general obligation bonds and notes.

CURRENTLY KNOWN FACTS / ECONOMIC CONDITIONS

The City is strategically located just north of Interstate 94 between Milwaukee and Madison. The City's tax base, currently at $2.568 billion, increased $184 million or 7.8% over the prior year.

CONTACTING THE CITY'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, investors and creditors with a general overview of the City's finances and to demonstrate the City's accountability for the money it receives. If you have questions about this report or need additional information, please contact the City Finance Director/Treasurer's Office, 106 Jones Street, Watertown, WI 53094.

BASIC FINANCIAL STATEMENTS

	Primary Government			
	Governmental Activities	Business-Type Activities	Total	Component Unit
Assets and Deferred Outflows of Resources				
Assets				
Cash and investments	$ 18,892,409	$ 19,429,747	$ 38,322,156	$ 514,469
Taxes receivable	18,413,515	-	18,413,515	-
Other receivables, net	1,482,887	1,608,120	3,091,007	336,708
Prepaid items and inventories	379,742	227,716	607,458	-
Other assets	260,000	59,259	319,259	-
Internal balances	262,375	(262,375)	-	-
Restricted assets:				
Cash and investments	-	6,155,488	6,155,488	-
Capital assets:				
Construction in progress	691,590	1,511,525	2,203,115	124,391
Land	10,674,895	3,661,177	14,336,072	-
Other capital assets, net of depreciation	91,207,396	88,698,079	179,905,475	-
Total assets	142,264,809	121,088,736	263,353,545	975,568
Deferred Outflows of Resources				
Pension related amounts	8,536,821	885,873	9,422,694	-
Unamortized loss on advance refunding	-	26,408	26,408	-
Total deferred outflows of resources	8,536,821	912,281	9,449,102	-
Liabilities, Deferred Inflows of Resources and Net Position				
Liabilities				
Accounts payable and accrued expenses	1,968,462	2,047,186	4,015,648	6,676
Other liabilities	365,994	-	365,994	-
Liabilities payable from restricted assets:				
Current portion of revenue bonds	-	723,828	723,828	-
Accrued interest	-	26,813	26,813	-
Noncurrent liabilities:				
Due within one year	5,466,644	73,953	5,540,597	181,171
Due in more than one year	38,201,953	7,230,530	45,432,483	150,674
Net pension liability	1,454,005	142,281	1,596,286	-
Total liabilities	47,457,058	10,244,591	57,701,649	338,521
Deferred Inflows of Resources				
Pension related amounts	4,231,771	467,824	4,699,595	-
Unearned revenues	17,899,214	-	17,899,214	-
Total deferred inflows of resources	22,130,985	467,824	22,598,809	-
Net Position				
Net investment in capital assets	62,476,583	85,909,061	148,385,644	-
Restricted for:				
Debt service	-	482,552	482,552	-
TID activities	2,219,935	-	2,219,935	-
Grant programs	374,028	-	374,028	-
Loan programs	833,459	-	833,459	-
Developer parks	319,020	-	319,020	-
Trust purposes	18,200	-	18,200	-
Library	1,367,145	-	1,367,145	-
Other	73,688	-	73,688	-
Capital asset replacement	-	5,063,314	5,063,314	-
Depreciation	-	129,731	129,731	-
Unrestricted	13,531,529	19,703,944	33,235,473	637,047
Total net position	$ 81,213,587	$ 111,288,602	$ 192,502,189	$ 637,047

See notes to financial statements

City of Watertown
Statement of Activities
Year Ended December 31, 2025

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expenses) Revenues and Changes in Net Position: Primary Government: Governmental Activities	Primary Government: Business-Type Activities	Primary Government: Total	Component Unit
Primary Government								
Governmental activities:								
General government	$ 3,277,304	$ 333,638	$ 67,618	$ -	$ (2,876,048)	$ -	$ (2,876,048)	
Public safety	12,601,957	1,984,227	212,889	177,047	(10,227,794)	-	(10,227,794)	
Public works	8,116,877	1,969,240	1,686,909	2,459,245	(2,001,483)	-	(2,001,483)	
Health and human services	1,127,324	364,649	218,021	-	(544,654)	-	(544,654)	
Culture, education, and recreation	4,555,972	575,432	507,375	455,531	(3,017,634)	-	(3,017,634)	
Conservation and development	3,193,952	-	37,765	-	(3,156,187)	-	(3,156,187)	
Interest and fiscal charges	1,668,878	-	-	-	(1,668,878)	-	(1,668,878)	
Total governmental activities	34,542,264	5,227,186	2,730,577	3,091,823	(23,492,678)	-	(23,492,678)	
Business-type activities:								
Water	4,799,927	5,874,169	930,772	231,697	-	2,236,711	2,236,711	
Wastewater	4,587,568	5,717,056	-	426,529	-	1,556,017	1,556,017	
Stormwater	2,377,599	2,369,822	199,785	38,852	-	230,860	230,860	
Total business-type activities	11,765,094	13,961,047	1,130,557	697,078	-	4,023,588	4,023,588	
Total primary government	$ 46,307,358	$ 19,188,233	$ 3,861,134	$ 3,788,901	(23,492,678)	4,023,588	(19,469,090)	
Component Unit								
Redevelopment authority	$ 97,790	$ 8,949	$ 50,000	$ 25,000	-	-	-	$ (13,841)
General Revenues								
Taxes:								
Property taxes, levied for general purposes					10,448,442	-	10,448,442	-
Property taxes, levied for debt service					5,300,000	-	5,300,000	-
Property taxes, tax increment					1,951,241	-	1,951,241	-
Other taxes					500,219	-	500,219	-
Intergovernmental revenues not restricted to specific programs					4,454,253	-	4,454,253	-
Investment income					1,395,791	1,098,462	2,494,253	4,994
Miscellaneous					124,523	14,666	139,189	7,126
Transfers					(350,914)	350,914	-	-
Total general revenues and transfers					23,823,555	1,464,042	25,287,597	12,120
Change in net position					330,877	5,487,630	5,818,507	(1,721)
Net Position, Beginning					80,882,710	105,800,972	186,683,682	638,768
Net Position, Ending					$ 81,213,587	$ 111,288,602	$ 192,502,189	$ 637,047

See notes to financial statements

City of Watertown

Balance Sheet -
Governmental Funds
December 31, 2025

	General	Debt Service	General Capital Projects
Assets			
Cash and investments	$ 6,959,375	$ -	$ 4,868,586
Receivables, net:			
Taxes	10,949,425	6,100,000	4,602
Accounts	595,577	-	4,211
Accrued interest	44,321	-	-
Grants	-	-	-
Special assessments	28,766	-	31,246
Loans	-	-	-
Due from other funds	659,064	-	-
Land held for resale	260,000	-	-
Advances to other funds	454,400	-	-
Prepaid items	358,926	-	-
Total assets	$ 20,309,854	$ 6,100,000	$ 4,908,645
Liabilities, Deferred Inflows of Resources and Fund Balances			
Liabilities			
Accounts payable	$ 364,907	$ -	$ 148,637
Accrued liabilities	714,113	-	-
Due to other funds	396,735	-	-
Advances from other funds	-	427,366	-
Other liabilities	6,461	-	8,343
Total liabilities	1,482,216	427,366	156,980
Deferred Inflows of Resources			
Unearned revenues	10,497,358	6,100,000	-
Unavailable revenues	440,535	-	35,848
Total deferred inflows of resources	10,937,893	6,100,000	35,848
Fund Balances			
Nonspendable	813,326	-	-
Restricted	-	-	498,069
Committed	6,000	-	4,217,748
Assigned	1,770,691	-	-
Unassigned (deficit)	5,299,728	(427,366)	-
Total fund balances	7,889,745	(427,366)	4,715,817
Total liabilities, deferred Inflows of resources and fund balances	$ 20,309,854	$ 6,100,000	$ 4,908,645

See notes to financial statements

Nonmajor Governmental Funds	Total
$ 7,064,448	$ 18,892,409
1,359,488	18,413,515
146,247	746,035
-	44,321
10,895	10,895
-	60,012
621,624	621,624
46	659,110
-	260,000
-	454,400
20,816	379,742
$ 9,223,564	$ 40,542,063
$ 187,243	$ 700,787
40,546	754,659
-	396,735
27,034	454,400
351,190	365,994
606,013	2,672,575
1,301,856	17,899,214
10,895	487,278
1,312,751	18,386,492
39,016	852,342
5,167,906	5,665,975
1,449,459	5,673,207
675,453	2,446,144
(27,034)	4,845,328
7,304,800	19,482,996
$ 9,223,564	$ 40,542,063

See notes to financial statements

Reconciliation of the Balance Sheet of Governmental Funds
to the Statement of Net Position
December 31, 2025

Total Fund Balances, Governmental Funds	$	19,482,996
Amounts reported for governmental activities in the Statement of Net Position are different because:		
Capital assets used in governmental funds are not financial resources and, therefore, are not reported in the funds. See Note 3.		102,573,881
Some receivables that are not currently available are reported as unavailable revenue in the fund financial statements but are recognized as revenue when earned in the government-wide statements. See Note 3.		487,278
The net pension liability does not relate to current financial resources and is not reported in the governmental funds.		(1,454,005)
Deferred outflows of resources related to pensions do not relate to current financial resources and are not reported in the governmental funds.		8,536,821
Deferred inflows of resources related to pensions do not relate to current financial resources and are not reported in the governmental funds.		(4,231,771)
Some liabilities, including long-term debt, are not due and payable in the current period and, therefore, are not reported in the funds.		
Bonds and notes payable		(40,805,000)
Compensated absences		(819,815)
Accrued interest		(513,016)
Premium on debt		(2,043,782)
Net Position of Governmental Activities	$	81,213,587

See notes to financial statements

City of Watertown

Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds
Year Ended December 31, 2025

	General	Debt Service	General Capital Projects
Revenues			
Taxes	$ 10,782,015	$ 5,300,000	$ -
Intergovernmental	5,319,121	-	182,037
Licenses and permits	678,149	-	-
Public charges for services	1,829,344	-	4,974
Intergovernmental charges for service	331,453	-	-
Investment income	727,120	-	279,131
Miscellaneous	75,662	-	79,838
Total revenues	19,742,864	5,300,000	545,980
Expenditures			
Current:			
General government	2,974,249	-	-
Public safety	11,058,612	-	-
Public works	3,099,070	-	-
Health and human services	564,400	-	-
Culture, education, and recreation	1,976,489	-	-
Conservation and development	286,258	-	-
Public service enterprises	71,000	-	-
Capital outlay	17,871	-	9,375,080
Debt service:			
Principal	-	19,450,000	-
Interest, issuance costs and fiscal charges	-	1,717,430	-
Total expenditures	20,047,949	21,167,430	9,375,080
Excess (deficiency) of revenues over expenditures	(305,085)	(15,867,430)	(8,829,100)
Other Financing Sources (Uses)			
Debt issued	-	14,265,000	4,250,000
Premium on debt issued	-	1,068,822	-
Sale of assets	23,724	-	-
Transfer in, tax equivalent	659,064	-	-
Transfers in	418,000	-	1,436,322
Transfers out	(1,477,595)	-	(100,000)
Total other financing sources (uses)	(376,807)	15,333,822	5,586,322
Net change in fund balances	(681,892)	(533,608)	(3,242,778)
Fund Balances, Beginning	8,571,637	106,242	7,958,595
Fund Balances (Deficit), Ending	$ 7,889,745	$ (427,366)	$ 4,715,817

See notes to financial statements

Nonmajor Governmental Funds	Total
$ 2,138,694	$ 18,220,709
1,760,791	7,261,949
191,721	869,870
2,273,223	4,107,541
-	331,453
324,412	1,330,663
684,285	839,785
7,373,126	32,961,970
-	2,974,249
281,406	11,340,018
2,399,425	5,498,495
542,065	1,106,465
1,597,590	3,574,079
2,729,842	3,016,100
-	71,000
1,049,118	10,442,069
1,085,000	20,535,000
59,166	1,776,596
9,743,612	60,334,071
(2,370,486)	(27,372,101)
-	18,515,000
-	1,068,822
9,098	32,822
-	659,064
1,223,595	3,077,917
(1,893,322)	(3,470,917)
(660,629)	19,882,708
(3,031,115)	(7,489,393)
10,335,915	26,972,389
$ 7,304,800	$ 19,482,996

See notes to financial statements

Reconciliation of the Statement of Revenues, Expenditures
and Changes in Fund Balances of Governmental Funds
to the Statement of Activities
Year Ended December 31, 2025

Net Change in Fund Balances, Total Governmental Funds	$	(7,489,393)
Amounts reported for governmental activities in the Statement of Activities are different because:		
Governmental funds report capital outlays as expenditures. However, in the Statement of Net Position the cost of these assets is capitalized and they are depreciated over their estimated useful lives and reported as depreciation expense in the Statement of Activities.		
Capital outlay is reported as an expenditure in the fund financial statements but is capitalized in the government-wide financial statements.		10,442,069
Some items are reported as operating expenditures in the fund statements but are capitalized in the government-wide statements		257,747
Depreciation is reported in the government-wide statements		(4,871,427)
Contributed capital assets are reported as revenues in the government-wide statements.		2,272,234
Capital asset contributions by governmental activities to business-type activities		(616,978)
Receivables not currently available are reported as revenue when collected or currently available in the fund financial statements but are recognized as revenue when earned in the government-wide financial statements.		(42,957)
Debt issued provides current financial resources to governmental funds, but issuing debt increases long-term liabilities in the Statement of Net Position. Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position.		
Debt issued		(18,515,000)
Principal repaid		20,535,000
Governmental funds report debt premiums as other financing sources; however, in the Statement of Net Position, these are reported as additions to long-term debt. These are allocated over the period the debt is outstanding in the Statement of Activities and are reported as interest expense.		
Debt premium		(1,068,822)
Amortization of premium		255,386
Some expenses in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds.		
Net pension asset/liability		(184,293)
Deferred outflows of resources related to pensions		(2,925,737)
Deferred inflows of resources related to pensions		2,602,275
Compensated absences		(171,559)
Accrued interest on debt		(147,668)
Change in Net Position of Governmental Activities	$	330,877

See notes to financial statements

City of Watertown

Statement of Net Position -
Enterprise Funds
December 31, 2025

	Water Utility	Wastewater Utility	Stormwater Utility	Total
Assets and Deferred Outflows of Resources				
Current Assets				
Cash and investments	$ 7,169,468	$ 9,110,365	$ 3,149,914	$ 19,429,747
Interest receivable	-	23,638	-	23,638
Restricted assets:				
Redemption account	509,365	-	-	509,365
Accounts receivable	526,995	443,319	192,301	1,162,615
Due from other governments	419,894	-	-	419,894
Due from other funds	175,183	281,755	66,135	523,073
Inventories	179,273	-	-	179,273
Prepaid items	17,263	28,755	2,425	48,443
Total current assets	8,997,441	9,887,832	3,410,775	22,296,048
Noncurrent Assets				
Restricted assets:				
Cash and investments	582,809	5,063,314	-	5,646,123
Capital assets:				
Land	209,924	2,786,952	664,301	3,661,177
Construction in progress	139,657	1,200,965	170,903	1,511,525
Property and equipment	61,025,943	66,498,245	24,960,511	152,484,699
Less accumulated depreciation	(21,482,719)	(31,371,826)	(10,932,075)	(63,786,620)
Other assets:				
Nonutility property	750	-	-	750
Preliminary survey and investigation	15,374	43,135	-	58,509
Special assessments	-	1,973	-	1,973
Total noncurrent assets	40,491,738	44,222,758	14,863,640	99,578,136
Total assets	49,489,179	54,110,590	18,274,415	121,874,184
Deferred Outflows of Resources				
Unamortized loss on advance refunding	26,408	-	-	26,408
Pension related amounts	714,699	319,635	(148,461)	885,873
Total deferred outflows of resources	741,107	319,635	(148,461)	912,281

See notes to financial statements.

City of Watertown
Statement of Net Position -
Enterprise Funds
December 31, 2025

	Water Utility	Wastewater Utility	Stormwater Utility	Total
Liabilities, Deferred Inflows of Resources and Net Position				
Current Liabilities				
Accounts payable	$ 1,379,164	$ 549,360	$ 57,299	$ 1,985,823
Current portion of compensated absences	34,067	39,886	-	73,953
Accrued wages	22,460	21,907	16,996	61,363
Due to other funds	785,448	-	-	785,448
Liabilities payable from restricted assets:				
Current portion of revenue bonds	723,828	-	-	723,828
Accrued interest	26,813	-	-	26,813
Total current liabilities	2,971,780	611,153	74,295	3,657,228
Noncurrent Liabilities				
Long-term debt:				
General obligation debt	8,250	-	-	8,250
Revenue bonds	7,105,945	-	-	7,105,945
Unamortized debt premium	88,677	-	-	88,677
Other liabilities:				
Net pension liability	44,408	63,156	34,717	142,281
Compensated absences	17,973	9,685	-	27,658
Total noncurrent liabilities	7,265,253	72,841	34,717	7,372,811
Total liabilities	10,237,033	683,994	109,012	11,030,039
Deferred Inflows of Resources				
Pension related amounts	367,629	165,200	(65,005)	467,824
Net Position				
Net investment in capital assets	32,190,491	38,854,930	14,863,640	85,909,061
Restricted for debt service	482,552	-	-	482,552
Restricted for capital asset replacement	-	5,063,314	-	5,063,314
Restricted for depreciation	129,731	-	-	129,731
Unrestricted	6,822,850	9,662,787	3,218,307	19,703,944
Total net position	$ 39,625,624	$ 53,581,031	$ 18,081,947	$ 111,288,602

See notes to financial statements.

City of Watertown

Statement of Revenues, Expenses and Changes in Net Position -
Enterprise Funds
Year Ended December 31, 2025

	Water Utility	Wastewater Utility	Stormwater Utility	Total
Operating Revenues				
Charges for services	$ 5,874,169	$ 5,717,056	$ 2,369,822	$ 13,961,047
Grants and contributions	-	-	199,785	199,785
Total operating revenues	5,874,169	5,717,056	2,569,607	14,160,832
Operating Expenses				
Operation and maintenance	2,270,252	2,784,512	1,692,446	6,747,210
Depreciation	1,298,549	1,803,056	685,153	3,786,758
Total operating expenses	3,568,801	4,587,568	2,377,599	10,533,968
Operating income	2,305,368	1,129,488	192,008	3,626,864
Nonoperating Revenues (Expenses)				
Investment income	327,004	633,585	137,873	1,098,462
Amortization of premium	13,054	-	-	13,054
Miscellaneous revenue	-	-	14,666	14,666
Loss on retirement of assets	(27,808)	-	-	(27,808)
Grant revenue	930,772	-	-	930,772
Grant expense	(1,015,007)	-	-	(1,015,007)
Debt issuance costs	(35,275)	-	-	(35,275)
Interest expense	(166,090)	-	-	(166,090)
Total nonoperating revenues (expenses)	26,650	633,585	152,539	812,774
Income before contributions and transfers	2,332,018	1,763,073	344,547	4,439,638
Capital Contributions	231,697	426,529	38,852	697,078
Capital Contributions, City	616,978	-	-	616,978
Transfers In	216,000	177,000	-	393,000
Transfers, Tax Equivalent	(659,064)	-	-	(659,064)
Change in net position	2,737,629	2,366,602	383,399	5,487,630
Net Position, Beginning	36,887,995	51,214,429	17,698,548	105,800,972
Net Position, Ending	$ 39,625,624	$ 53,581,031	$ 18,081,947	$ 111,288,602

See notes to financial statements

City of Watertown
Statement of Cash Flows -
Enterprise Funds
Year Ended December 31, 2025

	Water Utility	Wastewater Utility	Stormwater Utility	Total
Cash Flows From Operating Activities				
Received from customers	$ 5,360,081	$ 5,688,627	$ 2,580,524	$ 13,629,232
Paid to suppliers for goods and services	(571,803)	(1,896,231)	(1,099,685)	(3,567,719)
Paid to employees for services	(712,721)	(728,888)	(566,439)	(2,008,048)
Net cash flows from operating activities	4,075,557	3,063,508	914,400	8,053,465
Cash Flows From Noncapital Financing Activities				
Paid to city for tax equivalent	(714,951)	-	-	(714,951)
Transfers	216,000	177,000	-	393,000
Net cash flows from noncapital financing activities	(498,951)	177,000	-	(321,951)
Cash Flows From Capital and Related Financing Activities				
Debt retired	(709,488)	-	-	(709,488)
Interest paid	(168,696)	-	-	(168,696)
Debt proceeds	8,250	-	-	8,250
Debt issuance costs	(35,275)	-	-	(35,275)
Acquisition and construction of capital assets	(1,872,453)	(3,134,559)	(1,091,043)	(6,098,055)
Net cash flows from capital and related financing activities	(2,777,662)	(3,134,559)	(1,091,043)	(7,003,264)
Cash Flows From Investing Activities				
Investments purchased	-	(154,258)	-	(154,258)
Investments sold and matured	260,645	-	-	260,645
Investment income	327,004	633,585	137,873	1,098,462
Net cash flows from investing activities	587,649	479,327	137,873	1,204,849
Net increase in cash and cash equivalents	1,386,593	585,276	(38,770)	1,933,099
Cash and Cash Equivalents, Beginning	6,052,334	13,118,374	3,188,684	22,359,392
Cash and Cash Equivalents, Ending	$ 7,438,927	$ 13,703,650	$ 3,149,914	$ 24,292,491

See notes to financial statements

	Water Utility	Wastewater Utility	Stormwater Utility	Total
Reconciliation of Operating Income to Net Cash Flows From Operating Activities				
Operating income	$ 2,305,368	$ 1,129,488	$ 192,008	$ 3,626,864
Nonoperating income (expense)	(84,235)	-	14,666	(69,569)
Adjustments to reconcile operating income to net cash flows from operating activities:				
Depreciation expense	1,298,549	1,803,056	685,153	3,786,758
Depreciation charged to other funds	70,708	-	-	70,708
Changes in assets, deferred outflows, liabilities and deferred outflows:				
Accounts receivable	(492,001)	(12,828)	7,580	(497,249)
Due from other funds	(7,112)	(15,656)	(11,329)	(34,097)
Inventories	(27,091)	-	-	(27,091)
Prepaid items	(4,532)	(5,563)	(273)	(10,368)
Due to other funds	14,153	-	-	14,153
Accounts payable	979,225	125,919	(525)	1,104,619
Compensated absences	17,150	(1,005)	-	16,145
Other current liabilities	-	17,202	6,380	23,582
Pension related deferrals and liabilities/asset	5,375	22,895	20,740	49,010
Net cash flows from operating activities	$ 4,075,557	$ 3,063,508	$ 914,400	$ 8,053,465
Noncash Investing, Capital and Related Financing Activities				
Developer and City financed additions to utility plant	$ 848,675	$ 426,529	$ 38,852	
Amortization of premium and loss on refunding	$ (13,054)	$ -	$ -	
Capital assets funded through accounts payable	$ (255,100)	$ (259,406)	$ -	
Reconciliation of Cash and Cash Equivalents to Statement of Net Position				
Cash and investments	$ 7,169,468	$ 9,110,365	$ 3,149,914	$ 19,429,747
Restricted cash and investments, current	509,365	-	-	509,365
Restricted cash and investments, noncurrent	582,809	5,063,314	-	5,646,123
Total cash and investments	8,261,642	14,173,679	3,149,914	25,585,235
Less noncash equivalents	(822,715)	(470,029)	-	(1,292,744)
Cash and cash equivalents	$ 7,438,927	$ 13,703,650	$ 3,149,914	$ 24,292,491

See notes to financial statements

City of Watertown

Statement of Fiduciary Net Position -
Custodial Fund
December 31, 2025

	Tax Collection Fund
Assets	
Cash and investments	$ 17,906,413
Taxes receivable	2,831,296
Total assets	20,737,709
Liabilities	
Due to other taxing units	20,737,709
Net Position	$ -

See notes to financial statements

City of Watertown

Statement of Changes in Fiduciary Net Position -
Custodial Fund
Year Ended December 31, 2025

	Tax Collection Fund
Additions	
Property taxes collected for other governments	$ 15,309,698
Total additions	15,309,698
Deductions	
Property taxes distributed to other governments	15,309,698
Total deductions	15,309,698
Change in net position	-
Net Position, Beginning	-
Net Position, Ending	$ -

See notes to financial statements

		Page
1.	**Summary of Significant Accounting Policies**	17
	Reporting Entity	17
	Government-Wide and Fund Financial Statements	18
	Measurement Focus, Basis of Accounting and Financial Statement Presentation	20
	Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources and Net Position or Equity	21
	Deposits and Investments	21
	Receivables	22
	Inventories and Prepaid Items	23
	Restricted Assets	23
	Capital Assets	24
	Land Held for Resale	24
	Deferred Outflows of Resources	24
	Compensated Absences	25
	Long-Term Obligations/Conduit Debt	25
	Deferred Inflows of Resources	25
	Equity Classifications	26
	Pension	27
	Basis for Existing Rates	27
2.	**Stewardship, Compliance and Accountability**	28
	Excess Expenditures and Other Financing Uses Over Budget	28
	Deficit Balances	28
	Limitations on the City's Tax Levy	28
3.	**Detailed Notes on All Funds**	29
	Deposits and Investments	29
	Receivables	31
	Restricted Assets	32
	Capital Assets	33
	Interfund Receivables/Payables, Advances and Transfers	35
	Long-Term Obligations	37
	Net Position/Fund Balances	42
	Component Unit	44
4.	**Other Information**	45
	Employees' Retirement System	45
	Risk Management	50
	Commitments and Contingencies	51
	Subsequent Events	51
	Tax Abatement	51
	Effect of New Accounting Standards on Current-Period Financial Statements	52

1. Summary of Significant Accounting Policies

The accounting policies of the City of Watertown, Wisconsin (the City) conform to accounting principles generally accepted in the United States of America as applicable to governmental units. The accepted standard-setting body for establishing governmental accounting and financial reporting principles is the Governmental Accounting Standards Board (GASB).

Reporting Entity

This report includes all of the funds of the City. The reporting entity for the City consists of the primary government and its component unit. Component units are legally separate organizations for which the primary government is financially accountable or other organizations for which the nature and significance of their relationship with the primary government are such that their exclusion would cause the reporting entity's financial statements to be misleading. The primary government is financially accountable if (1) it appoints a voting majority of the organization's governing body and it is able to impose its will on that organization, (2) it appoints a voting majority of the organization's governing body and there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the primary government, (3) the organization is fiscally dependent on and there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the primary government. Certain legally separate, tax exempt organizations should also be reported as a component unit if all of the following criteria are met: (1) the economic resources received or held by the separate organization are entirely or almost entirely for the direct benefit of the primary government, its component units or its constituents; (2) the primary government or its component units, is entitled to, or has the ability to access, a majority of the economic resources received or held by the separate organization; and (3) the economic resources received or held by an individual organization that the primary government, or its component units, is entitled to, or has the ability to otherwise access, are significant to the primary government.

Component units are reported using one of three methods, discrete presentation, blended or fiduciary. Generally, component units should be discretely presented in a separate column in the financial statements. A component unit should be reported as part of the primary government using the blending method if it meets any one of the following criteria: (1) the primary government and the component unit have substantively the same governing body and a financial benefit or burden relationship exists, (2) the primary government and the component unit have substantively the same governing body and management of the primary government has operational responsibility for the component unit, (3) the component unit serves or benefits, exclusively or almost exclusively, the primary government rather than its citizens or (4) the total debt of the component unit will be paid entirely or almost entirely from resources of the primary government.

Discretely Presented Component Unit

City of Watertown Redevelopment Authority

The government-wide financial statements include the City of Watertown Redevelopment Authority (RDA) as a component unit. The RDA is a legally separate organization. The board of the RDA is appointed by the mayor. Wisconsin Statutes provide for circumstances whereby the City can impose its will on the RDA, and also create a potential financial benefit to or burden on the City. See Note 3. As a component unit, the RDA's financial statements have been presented as a discrete column in the financial statements. The information presented is for the fiscal year ended December 31, 2025. Separately issued financial statements of the City of Watertown Redevelopment Authority may be obtained from the RDA's office.

Government-Wide Financial Statements

The statement of net position and statement of activities display information about the reporting government as a whole. They include all funds of the reporting entity except for fiduciary funds. The statements distinguish between governmental and business-type activities. Governmental activities generally are financed through taxes, intergovernmental revenues and other nonexchange revenues. Business-type activities are financed in whole or in part by fees charged to external parties for goods or services. Likewise, the primary government is reported separately from certain legally separate component units for which the primary government is financially accountable.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. The City does not allocate indirect expenses to functions in the statement of activities. Program revenues include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services or privileges provided by a given function or segment, and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not included among program revenues are reported as general revenues. Internally dedicated resources are reported as general revenues rather than as program revenues.

Fund Financial Statements

Financial statements of the City are organized into funds, each of which is considered to be a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts, which constitute its assets, deferred outflows of resources, liabilities, deferred inflows of resources, net position/fund balance, revenues and expenditures/expenses.

Funds are organized as major funds or nonmajor funds within the governmental and proprietary statements. An emphasis is placed on major funds within the governmental and proprietary categories. A fund is considered major if it is the primary operating fund of the City or meets the following criteria:

a. Total assets/deferred outflows of resources, liabilities/deferred inflows of resources, revenues or expenditures/expenses of that individual governmental or enterprise fund are at least 10% of the corresponding total for all funds of that category or type, and

b. The same element of the individual governmental or enterprise fund that met the 10% test is at least 5% of the corresponding total for all governmental and enterprise funds combined.

c. In addition, any other governmental or enterprise fund that the City believes is particularly important to financial statement users may be reported as a major fund.

Separate financial statements are provided for governmental funds, proprietary funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

The City reports the following major governmental funds:

General Fund

General Fund accounts for the City's primary operating activities. It is used to account for and report all financial resources except those accounted for and reported in another fund.

Debt Service Fund

Debt Service Fund is used to account for and report financial resources that are restricted, committed or assigned to expenditure for the payment of general long-term debt principal, interest and related costs, other than TID or enterprise debt.

Capital Projects Fund

General Capital Projects Fund is used to account for and report financial resources that are restricted, committed or assigned to expenditures for capital outlays, including the acquisition or construction of capital facilities and other capital assets.

Enterprise Funds

The City reports the following major enterprise funds:

Water Utility accounts for operations of the water system

Wastewater Utility accounts for operations of the wastewater system

Stormwater Utility accounts for operations of the stormwater system

The City reports the following nonmajor governmental funds:

Special Revenue Funds

Special Revenue Funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditures for specified purposes (other than debt service or capital projects).

Transit System Fund
CDBG Economic Fund
CDBG Housing Rehab Fund
Library Fund
Fiber Optic Fund
Nonrecurring Grants and Revenues Fund
Riverfest Fund
Town Square Future Fund
Developer Parks Fund
Environmental Health Fund
Emergency Preparedness Fund
Seal-A-Smile Fund
Library Trust Fund
Tourism Fund
Solid Waste Fund

Capital Projects Funds

Capital Projects Funds are used to account for and report financial resources that are restricted, committed or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets.

TID No. 4
TID No. 5
TID No. 6
TID No. 7
TID No. 8
TID No. 9

Permanent Fund

Permanent Fund is used to account for and report resources that are restricted to the extent that only earnings, and not principal, may be used for purposes that support the reporting government's programs, that is, for the benefit of the government or its citizenry.

Library Trust

In addition, the City reports the following fund type:

Custodial Fund

Custodial Fund is used to account for and report assets controlled by the City and the assets are for the benefit of individuals, private organizations and/or other governmental units.

Tax Collection Fund

Measurement Focus, Basis of Accounting and Financial Statement Presentation

Government-Wide Financial Statements

The government-wide statement of net position and statement of activities are reported using the economic resources measurement focus and the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place. Property taxes are recognized as revenues in the year for which they are levied. Taxes receivable for the following year are recorded as receivables and deferred inflows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider are met. Special assessments are recorded as revenue when earned. Unbilled receivables are recorded as revenues when services are provided.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are charges between the City's water, wastewater, stormwater utilities and various other functions of the government. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Fund Financial Statements

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recorded when they are both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. For this purpose, the City considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures are recorded when the related fund liability is incurred, except for unmatured interest on long-term debt, claims, judgments, compensated absences and pension expenditures, which are recorded as a fund liability when expected to be paid with expendable available financial resources.

Property taxes are recorded in the year levied as receivables and deferred inflows. They are recognized as revenues in the succeeding year when services financed by the levy are being provided.

Intergovernmental aids and grants are recognized as revenues in the period the City is entitled to the resources and the amounts are available. Amounts owed to the City which are not available are recorded as receivables and unavailable revenues. Amounts received before eligibility requirements (excluding time requirements) are met are recorded as liabilities. Amounts received in advance of meeting time requirements are recorded as deferred inflows.

Special assessments are recorded as revenues when they become measurable and available as current assets. Annual installments due in future years are reflected as receivables and unavailable revenues.

Revenues susceptible to accrual include property taxes, miscellaneous taxes, public charges for services, special assessments and interest. Other general revenues such as fines and forfeitures, inspection fees, recreation fees and miscellaneous revenues are recognized when received in cash or when measurable and available under the criteria described above.

Proprietary and Fiduciary Funds

Proprietary and fiduciary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as described previously in this note.

The proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the utilities are charges to customers for sales and services. Special assessments are recorded as receivables and contribution revenue when levied. Operating expenses for proprietary funds include the cost of sales and services, administrative expenses and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

All Financial Statements

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets, deferred outflows of resources, liabilities and deferred inflows of resources and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources and Net Position or Equity

Deposits and Investments

For purposes of the statement of cash flows, the City considers all highly liquid investments with an initial maturity of three months or less when acquired to be cash equivalents.

Investment of City funds is restricted by Wisconsin state statutes. Available investments are limited to:

a. Time deposits in any credit union, bank, savings bank or trust company.

b. Bonds or securities of any county, city, drainage district, technical college district, village, town or school district of the state. Also, bonds issued by a local exposition district, a local professional baseball park district, a local professional football stadium district, a local cultural arts district, the University of Wisconsin Hospitals and Clinics Authority or the Wisconsin Aerospace Authority.

c. Bonds or securities issued or guaranteed by the federal government.

d. The local government investment pool.

e. Any security maturing in seven years or less and having the highest or second highest rating category of a nationally recognized rating agency.

f. Securities of an open-end management investment company or investment trust, subject to various conditions and investment options.

g. Repurchase agreements with public depositories, with certain conditions.

Additional restrictions may arise from local charters, ordinances, resolutions and grant resolutions.

Investment of most trust funds is regulated by Chapter 881 of the Wisconsin Statutes. Investment of library trust funds is regulated by Chapter 112. Those sections give broad authority to use such funds to acquire various kinds of investments including stocks, bonds and debentures.

The City has adopted an investment policy. That policy follows the state statute for allowable investments.

No policy exists for the following risks:

Credit risk

Custodial credit risk

Interest rate risk

Concentration of credit risk

Investments are stated at fair value, which is the amount at which an investment could be exchanged in a current transaction between willing parties. Fair values are based on methods and inputs as outlined in Note 3. No investments are reported at amortized cost. Adjustments necessary to record investments at fair value are recorded in the operating statement as increases or decreases in investment income. Investment income on commingled investments of municipal accounting funds is allocated based on average balances. The difference between the bank statement balance and carrying value is due to outstanding checks and/or deposits in transit.

The Wisconsin Local Government Investment Pool (LGIP) is part of the State Investment Fund (SIF) and is managed by the State of Wisconsin Investment Board. The SIF is not registered with the Securities and Exchange Commission, but operates under the statutory authority of Wisconsin Chapter 25. The SIF reports the fair value of its underlying assets annually. Participants in the LGIP have the right to withdraw their funds in total on one day's notice. At December 31, 2025, the fair value of the City's share of the LGIP's assets was substantially equal to the amount as reported in these statements.

See Note 3 for further information.

Receivables

Property taxes are levied in December on the assessed value as of the prior January 1. In addition to property taxes for the City, taxes are collected for and remitted to the county government as well as the local school district and technical college district. Taxes for all state and local governmental units billed in the current year for the succeeding year are reflected as receivables and due to other taxing units on the accompanying statement of fiduciary net position.

Property tax calendar - 2025 tax roll:

Lien date and levy date	December 2025
Tax bills mailed	December 2025
Payment in full, or	January 31, 2026
First installment due	January 31, 2026
Second installment due	April 30, 2026
Third installment due	July 31, 2026
Tax sale - 2025 delinquent real estate taxes	October 2028

Accounts receivable have been shown net of an allowance for uncollectible accounts. Delinquent real estate taxes as of July 31 are paid in full by the County, which assumes the collection thereof. No provision for uncollectible accounts receivable has been made for the water, wastewater and stormwater utilities because they have the right by law to place substantially all delinquent bills on the tax roll and other delinquent bills are generally not significant.

During the course of operations, transactions occur between individual funds that may result in amounts owed between funds. Short-term interfund loans are reported as "due to and from other funds." Long-term interfund loans (noncurrent portion) are reported as "advances from and to other funds." Interfund receivables and payables between funds within governmental activities are eliminated in the statement of net position. Any residual balances outstanding between the governmental activities and business-type activities are reported in the governmental-wide financial statements as internal balances.

In the governmental fund financial statements, advances to other funds are offset equally by a nonspendable fund balance account which indicates that they do not constitute expendable available financial resources and, therefore, are not available for appropriation or by a restricted fund balance account, if the funds will ultimately be restricted when the advance is repaid.

The City has received federal and state grant funds for economic development and housing rehabilitation loan programs to various businesses and individuals. The City records a loan receivable when the loan has been made and funds have been disbursed. The amount recorded as economic development and housing rehabilitation loans receivable has been reduced by an allowance for uncollectible accounts of $65,928.

It is the City's policy to record revenue when the initial loan is made from the federal and state grant funds. The net amount of the loan receivable balance is included in restricted fund balance. Interest received from loan repayments is recognized as revenue when received in cash. Any unspent loan repayments at year end are presented as restricted fund balance in the fund financial statements.

Inventories and Prepaid Items

Governmental fund inventories, if material, are recorded at cost based on the FIFO method using the purchases method of accounting. Proprietary fund inventories are generally used for construction and/or for operation and maintenance work. They are not for resale. They are valued at cost based on weighted average and charged to construction and/or operation and maintenance expense when used.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased.

Restricted Assets

Mandatory segregations of assets are presented as restricted assets. Such segregations are required by bond agreements and other external parties. Current liabilities payable from these restricted assets are so classified. The excess of restricted assets over current liabilities payable from restricted assets will be used first for retirement of related long-term debt. The remainder, if generated from earnings, is shown as restricted net position.

Capital Assets

Government-Wide Financial Statements

Capital assets, which include property, plant and equipment are reported in the government-wide financial statements. Capital assets are defined by the government as assets with an initial cost of more than $5,000 general capital assets and $50,000 for infrastructure assets and an estimated useful life in excess of one year. All capital assets are valued at historical cost or estimated historical cost if actual amounts are unavailable. Donated capital assets are recorded at their estimated acquisition value at the date of donation.

Additions to and replacements of capital assets of business-type activities are recorded at original cost, which includes material, labor and overhead. The cost of renewals and betterments relating to retirement units is added to plant accounts. The cost of property replaced, retired or otherwise disposed of, is deducted from plant accounts and, generally, together with removal costs less salvage, is charged to accumulated depreciation.

Depreciation of all exhaustible capital assets is recorded as an allocated expense in the statement of activities, with accumulated depreciation reflected in the statement of net position. Depreciation is provided over the assets' estimated useful lives using the straight-line method. The range of estimated useful lives by type of asset is as follows:

Buildings	15-70 Years
Land improvements	12-40 Years
Machinery and equipment	5-45 Years
Utility systems	7-100 Years
Infrastructure	40-80 Years
Airport	20-30 Years

Fund Financial Statements

In the fund financial statements, capital assets used in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition. Capital assets used in proprietary fund operations are accounted for the same way as in the government-wide statements.

Land Held for Resale

Land held for resale consists of land and improvements and is valued at cost of acquisition, demolition and site improvement.

Deferred Outflows of Resources

A deferred outflow of resources represents a consumption of net assets that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until that future time.

A deferred charge on refunding arises from the advance refunding of debt. The difference between the cost of the securities placed in trust for future payments of the refunded debt and the net carrying value of that debt is deferred and amortized as a component of interest expense over the shorter of the term of the refunding issue or the original term of the refunded debt. The unamortized amount is reported as a deferred outflow of resources in the government-wide and proprietary fund financial statements.

Compensated Absences

Under terms of employment, employees are granted sick leave and vacations in varying amounts.

Vacation and sick leave pay is accrued in the government-wide and proprietary fund financial statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements, and are payable with expendable resources.

The City provides postemployment health insurance benefits for all eligible employees. Eligibility is based on retiring from the City meeting certain age requirements and with a minimum of 10 years of service. The benefits are based on contractual agreements with employee groups, local ordinances or employee benefit policies. Employees may convert $60 (police union $50/day) per day for up to 120 days of accumulated sick leave to pay for health care premiums. The cost of those premiums is recognized as an expenditure as the premiums are paid. The premiums are paid 50% by the converted sick leave and 50% by the employee. Funding for those costs is provided out of the current operating budget of the City. The contributions are financed on a pay as you go basis. Total expenditures for such premiums during the year were not material. The number of participants currently eligible to receive benefits is one. The total amount outstanding at year-end to be paid in the future is not material to these financial statements.

Payments for vacation and sick leave will be made at rates in effect when the benefits are used. Accumulated vacation and sick leave liabilities at December 31, 2025, are determined on the basis of current salary rates and include salary related payments.

Long-Term Obligations/Conduit Debt

All long-term obligations to be repaid from governmental and business-type resources are reported as liabilities in the government-wide statements. The long-term obligations consist primarily of notes and bonds payable and accrued compensated absences.

Long-term obligations for governmental funds are not reported as liabilities in the fund financial statements. The face value of debts (plus any premiums) are reported as other financing sources and payments of principal and interest are reported as expenditures. The accounting in proprietary funds is the same as it is in the government-wide statements.

For the government-wide statements and proprietary fund statements, bond premiums and discounts are amortized over the life of the issue using the straight-line method. The balance at year end is shown as an increase or decrease in the liability section of the statement of net position.

The City has approved the issuance of industrial revenue bonds (IRB) for the benefit of private business enterprises. IRB's are secured by mortgages or revenue agreements on the associated projects, and do not constitute indebtedness of the City. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements. The total amount of IRB's outstanding at the end of the year is approximately $2,712,961, made up of one issue.

Deferred Inflows of Resources

A deferred inflow of resources represents an acquisition of net assets that applies to a future period and therefore will not be recognized as an inflow of resources (revenue) until that future time.

Equity Classifications

Government-Wide Statements

Equity is classified as net position and displayed in three components:

a. **Net Investment in Capital Assets** - Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances (excluding unspent debt proceeds) of any bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction or improvement of those assets.

b. **Restricted Net Position** - Consists of net position with constraints placed on their use either by 1) external groups such as creditors, grantors, contributors or laws or regulations of other governments or, 2) law through constitutional provisions or enabling legislation.

c. **Unrestricted Net Position** - All other net positions that do not meet the definitions of "restricted" or "net investment in capital assets."

When both restricted and unrestricted resources are available for use, it is the City's policy to use restricted resources first, then unrestricted resources as they are needed.

Fund Statements

Governmental fund balances are displayed as follows:

a. **Nonspendable** - Includes fund balance amounts that cannot be spent either because they are not in spendable form or because legal or contractual requirements require them to be maintained intact.

b. **Restricted** - Consists of fund balances with constraints placed on their use either by 1) external groups such as creditors, grantors, contributors or laws or regulations of other governments or 2) law through constitutional provisions or enabling legislation.

c. **Committed** - Includes fund balance amounts that are constrained for specific purposes that are internally imposed by the government through formal action of the highest level of decision making authority. Fund balance amounts are committed through a formal action (resolution) of the City Council. This formal action must occur prior to the end of the reporting period, but the amount of the commitment, which will be subject to the constraints, may be determined in the subsequent period. Any changes to the constraints imposed require the same formal action of the City Council that originally created the commitment.

d. **Assigned** - Includes spendable fund balance amounts that are intended to be used for specific purposes that do not meet the criteria to be classified as restricted or committed. Assignments may take place after the end of the reporting period.

e. **Unassigned** - Includes residual positive fund balance within the general fund which has not been classified within the other above mentioned categories. Unassigned fund balance may also include negative balances for any governmental fund if expenditures exceed amounts restricted, committed or assigned for those purposes.

Proprietary fund equity is classified the same as in the government-wide statements.

The City considers restricted amounts to be spent first when both restricted and unrestricted fund balance is available unless there are legal documents / contracts that prohibit doing this, such as in grant agreements requiring dollar for dollar spending. Additionally, the City would first use committed, then assigned and lastly unassigned amounts of unrestricted fund balance when expenditures are made.

The City has a formal minimum fund balance policy. That policy is to maintain an unassigned general fund balance within a range of 20% to 30% of annual general fund budgeted expenditures, with a targeted goal of 25%. The unassigned general fund balance at year-end was $5,299,728 or 26.5% of 2025 general fund budgeted expenditures.

See Note 3 for further information.

Pension

The fiduciary net position of the Wisconsin Retirement System (WRS) has been determined using the flow of economic resources measurement focus and accrual basis of accounting. This includes for purposes of measuring the following:

- Net Pension Liability (Asset);
- Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions; and
- Pension Expense (Revenue).

Information about the fiduciary net position of the WRS and additions to/deductions from WRS' fiduciary net position have been determined on the same basis as they are reported by the WRS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Basis for Existing Rates

Water Utility

Current water rates were approved by the Public Service Commission of Wisconsin effective August 2, 2025.

Wastewater Utility

Current wastewater rates were approved by the Public works Committee on January 2, 2017.

Stormwater Utility

Current stormwater rates were approved by the City council effective August 1, 2020.

2. Stewardship, Compliance and Accountability

Excess Expenditures and Other Financing Uses Over Budget

The following funds had significant expenditures and other financing uses over budget:

Funds	Budgeted Expenditures and Other Financing Uses	Actual Expenditures and Other Financing Uses	Excess Expenditures and Other Financing Uses Over Budget
General fund	$ 21,081,773	$ 21,525,544	$ 443,771
Debt service fund	5,583,211	21,167,430	15,584,219
General capital projects	4,792,424	9,475,080	4,682,656
TID No. 4 capital projects fund	734,835	5,014,892	4,280,057
TID No. 8 capital projects fund	15,320	47,500	32,180
TID No. 9 capital projects fund	10,150	27,034	16,884
Emergency preparedness fund	101,203	107,576	6,373
Nonrecurring grants & revenues	296,750	329,616	32,866
CDBG housing rehab fund	16,000	23,691	7,691
Library Trust	-	47,160	47,160
Solid waste fund	1,966,303	2,073,322	107,019
Tourism fund	131,400	150,345	18,945
Library fund	1,219,521	1,264,888	45,367

The City controls expenditures at the department level. Some individual departments experienced expenditures which exceeded appropriations. The detail of those items can be found in the City's year-end budget to actual report.

Deficit Balances

Generally accepted accounting principles require disclosure of individual funds that have deficit balances at year end.

As of December 31, 2025, the following individual funds held a deficit balance:

Fund	Amount	Reason
TID No. 9 capital projects fund	$ 27,034	Excess of expenditures over revenues
Debt Service	427,366	Excess of expenditures over revenues

TIF district deficits are anticipated to be funded with future incremental taxes levied over the life of the districts, which is 27 years for the districts created before October 1, 1995, and 23 years for districts created thereafter through September 30, 2004. Beginning October 1, 2004, the life of new districts varies by type of district (20-27 years) and may be extended in some cases. Debt Service fund deficits are anticipated to be funded with future contributions or general tax revenues.

Limitations on the City's Tax Levy

Wisconsin law limits the City's future tax levies. Generally the City is limited to its prior tax levy dollar amount (excluding TIF Districts), increased by the greater of the percentage change in the City's equalized value due to net new construction or zero percent. Changes in debt service from one year to the next are generally exempt from this limit with certain exceptions. The City is required to reduce its allowable levy by the estimated amount of fee revenue it collects for certain services, if those services were funded in 2013 by the property tax levy. Levies can be increased above the allowable limits if the amount is approved by referendum.

3. Detailed Notes on All Funds

Deposits and Investments

The City's deposits and investments at year end were comprised of the following:

	Carrying Value	Statement Balances	Associated Risks
Deposits	$ 1,853,472	$ 1,942,809	Custodial credit
U.S. agencies, implicitly guaranteed	670,310	670,310	Credit, custodial credit, concentration of credit, interest rate
U.S. treasuries	521,981	521,981	Custodial credit, interest rate
LGIP	49,020,950	49,020,950	Credit
State & local bonds	6,021,395	6,021,395	Credit, custodial credit, concentration of credit, interest rate
Certificates of deposit (negotiable)	3,845,707	3,845,707	Credit, custodial credit, concentration of credit, interest rate
2a-7 pool	433,847	433,847	Credit
Petty cash	16,395	-	N/A
Total deposits and investments	$ 62,384,057	$ 62,456,999	

Reconciliation to financial statements	
Per statement of net position:	
Unrestricted cash and investments	$ 38,322,156
Restricted cash and investments	6,155,488
Per statement of fiduciary net position, custodial fund:	
Cash and investments	17,906,413
Total deposits and investments	$ 62,384,057

Deposits in each local and area bank are insured by the FDIC in the amount of $250,000 for time and savings accounts (including NOW accounts) and $250,000 for demand deposit accounts (interest-bearing and non-interest-bearing). In addition, if deposits are held in an institution outside of the state in which the government is located, insured amounts are further limited to a total of $250,000 for the combined amount of all deposit accounts.

Bank accounts are also insured by the State Deposit Guarantee Fund in the amount of $1,000,000. However, due to the nature of this fund, recovery of material principal losses may not be significant to individual municipalities. This coverage has not been considered in computing custodial credit risk.

The Securities Investor Protection Corporation (SIPC), created by the Securities Investor Protection Act of 1970, is an independent government-sponsored corporation (not an agency of the U.S. government).

SIPC membership provides account protection up to a maximum of $500,000 per customer, of which $100,000 may be in cash. $500,000 of the City's investments are covered by SIPC. Additionally, through London insurers, accounts have additional securities coverage of $1.9 million for cash awaiting reinvestment per customer with an aggregate loss limit of $1 billion, subject to a $1 billion aggregate firm limit.

The City maintains collateral agreements with its banks. At December 31, 2025, the banks had pledged various government securities in the amount of $942,983 to secure the City's deposits.

The City categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

The valuation methods for recurring fair value measurements are as follows:

- Quoted market prices for similar assets
- Present value of expected future cash flow

	December 31, 2025			
Investment Type	**Level 1**	**Level 2**	**Level 3**	**Total**
U.S. agencies, implicitly guaranteed	$ -	$ 670,310	$ -	$ 670,310
U.S. treasuries	-	521,981	-	521,981
Certificates of deposits (negotiable)	-	3,845,707	-	3,845,707
State & local bonds	-	6,021,395	-	6,021,395
2a7-like pools	433,847	-	-	433,847
Total	$ 433,847	$ 11,059,393	$ -	$ 11,493,240

Custodial Credit Risk

Deposits

Custodial credit risk is the risk that in the event of a financial institution failure, the City's deposits may not be returned to the City.

The City does not have any deposits exposed to custodial credit risk that are material to these financial statements.

Investments

For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the City will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party.

The City does not have any investments exposed to custodial credit risk.

Credit Risk

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations.

As of December 31, 2025, the City's investments were rated as follows:

Investment Type	Amount	Standard & Poors
U.S. agencies, implicitly guaranteed	$ 670,310	AA+
State and local bonds	1,353,264	AAA
State and local bonds	2,018,943	AA+
State and local bonds	363,636	AA
State and local bonds	269,214	AA-
State and local bonds	2,016,338	Not rated
2a7-like pools	433,847	Not rated
Certificates of deposit (negotiable)	3,845,707	Not rated

The City also held investments in the following external pool which is not rated:

Local Government Investment Pool

Interest Rate Risk

Interest rate risk is the risk that changes in interest rates will adversely affect the value of an investment.

As of December 31, 2025, the City's investments were as follows:

		Maturity (in Years)	
Investment Type	Fair Value	Less Than 1	1-5
U.S. agencies, implicitly guaranteed	$ 670,310	$ 398,580	$ 271,730
U.S. treasuries	521,981	521,981	-
Certificates of deposits (negotiable)	3,845,707	1,440,526	2,405,181
State & local bonds	6,021,395	1,971,161	4,050,234
Total	$ 11,059,393	$ 4,332,248	$ 6,727,145

See Note 1 for further information on deposit and investment policies.

Receivables

All receivables, except special assessment receivables of $28,766 in the general fund and $31,246 in the general capital projects fund, as well as $621,624 of loans receivable in the nonmajor funds are expected to be collected within one year.

Governmental funds report *unavailable* or *unearned revenue* in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. Property taxes levied for the subsequent year are not earned and cannot be used to liquidate liabilities of the current period. Governmental funds also defer revenue recognition in connection with resources that have been received, but not yet earned. At the end of the current fiscal year, the various components of *unavailable revenue* and *unearned revenue* reported in the governmental funds were as follows:

	Unearned	Unavailable
Property taxes receivable for subsequent year	$ 17,899,214	$ -
Special assessments receivable	-	60,012
EMS accounts receivable not available	-	367,448
Transit accounts receivable	-	10,895
Accrued interest	-	44,321
Grant receivable	-	4,602
Total unearned/unavailable revenue for governmental funds	$ 17,899,214	$ 487,278

For economic development loans, the City is limited by the Wisconsin Department of Administration to the amount of program income from economic development loans that it may retain to be loaned to other businesses and/or the amount of time for which funds may be held without use. Program income includes the principal and interest received from economic development loans repayments.

At December 31, 2025, the City has not exceeded the maximum amount of program income that it may retain or the amount of time for which funds may be held without use. When it does, a liability to the state will be recorded.

Restricted Assets

The following represent the balances of the restricted assets:

Long-Term Debt Accounts

Redemption - Used to segregate resources accumulated for debt service payments over the next twelve months.

Reserve - Used to report resources set aside to make up potential future deficiencies in the redemption account.

Depreciation - Used to report resources set aside to fund plant renewals and replacement or make up potential future deficiencies in the redemption account.

Equipment Replacement Account

The wastewater utility established an equipment replacement account to be used for significant mechanical equipment replacement as required by the Wisconsin Department of Natural Resources.

Following is a list of restricted assets at December 31, 2025:

Restricted assets:	
Redemption account	$ 509,365
Reserve account	453,078
Depreciation account	129,731
Replacement account	5,063,314
Total restricted assets	$ 6,155,488

Capital Assets

Capital asset activity for the year ended December 31, 2025, was as follows:

	Beginning Balance	Additions	Deletions	Ending Balance
Governmental Activities				
Capital assets not being depreciated:				
Land	$ 8,743,388	$ 1,931,507	$ -	$ 10,674,895
Construction in progress	11,104,822	636,937	11,050,169	691,590
Total capital assets not being depreciated	19,848,210	2,568,444	11,050,169	11,366,485
Capital assets being depreciated:				
Land improvements	9,972,795	-	-	9,972,795
Buildings	29,869,750	14,915,917	-	44,785,667
Machinery and equipment	17,719,328	2,756,005	1,065,005	19,410,328
Roads	80,205,382	2,541,855	500,928	82,246,309
Bridges	8,562,409	-	-	8,562,409
Sidewalks	3,604,141	363,633	-	3,967,774
Dams	2,057,689	-	-	2,057,689
Airport	5,053,410	259,386	-	5,312,796
Rail spur	895,335	-	-	895,335
Total capital assets being depreciated	157,940,239	20,836,796	1,565,933	177,211,102
Total capital assets	177,788,449	23,405,240	12,616,102	188,577,587
Less accumulated depreciation for:				
Land improvements	(2,514,744)	(249,623)	-	(2,764,367)
Buildings	(14,001,318)	(980,534)	-	(14,981,852)
Machinery and equipment	(10,455,125)	(1,321,867)	1,065,005	(10,711,987)
Roads	(47,317,832)	(2,056,158)	500,928	(48,873,062)
Bridges	(2,479,396)	(107,030)	-	(2,586,426)
Sidewalks	(1,393,408)	(66,130)	-	(1,459,538)
Dams	(337,794)	(25,721)	-	(363,515)
Airport	(4,040,750)	(53,172)	-	(4,093,922)
Rail spur	(157,846)	(11,191)	-	(169,037)
Total accumulated depreciation	(82,698,213)	(4,871,426)	1,565,933	(86,003,706)
Net capital assets being depreciated	75,242,026	15,965,370	-	91,207,396
Total governmental activities capital assets, net as reported in the statement of net position	$ 95,090,236	$ 18,533,814	$ 11,050,169	$ 102,573,881

Depreciation expense was charged to functions as follows:

Governmental Activities	
General government	$ 261,934
Public safety	970,157
Public works	2,889,633
Culture, recreation, education	595,377
Health and human services	21,549
Conservation and development	132,776
Total governmental activities depreciation expense	$ 4,871,426

	Beginning Balance	Additions	Deletions	Ending Balance
Business-Type Activities				
Capital assets not being depreciated:				
Land	$ 3,661,177	$ -	$ -	$ 3,661,177
Construction in progress	1,004,458	1,107,549	600,482	1,511,525
Total capital assets not being depreciated	4,665,635	1,107,549	600,482	5,172,702
Capital assets being depreciated:				
Water system	58,261,368	2,943,061	178,486	61,025,943
Wastewater system	63,654,218	3,385,946	541,919	66,498,245
Stormwater system	23,999,607	1,040,109	79,205	24,960,511
Total capital assets being depreciated	145,915,193	7,369,116	799,610	152,484,699
Total capital assets	150,580,828	8,476,665	1,400,092	157,657,401
Less accumulated depreciation for:				
Water system	(20,264,140)	(1,397,065)	178,486	(21,482,719)
Wastewater system	(30,110,689)	(1,803,056)	541,919	(31,371,826)
Stormwater system	(10,326,127)	(685,153)	79,205	(10,932,075)
Total accumulated depreciation	(60,700,956)	(3,885,274)	799,610	(63,786,620)
Net capital assets being depreciated	85,214,237	3,483,842	-	88,698,079
Business-type activities capital assets, net as reported in the statement of net position	$ 89,879,872	$ 4,591,391	$ 600,482	$ 93,870,781

Depreciation expense was charged to functions as follows:

Business-Type Activities	
Water	$ 1,298,549
Wastewater	1,803,056
Stormwater	685,153
Total business-type activities depreciation expense	$ 3,786,758

Depreciation expense is different from business-type activity accumulated depreciation additions because of joint metering, salvage cost of removal, internal allocations and cost associated with the disposal of assets.

Interfund Receivables/Payables, Advances and Transfers

Interfund Receivables/Payables

The following is a schedule of interfund receivables and payables including any overdrafts on pooled cash and investment accounts:

Receivable Fund	Payable Fund	Amount
General Fund	Water Utility	$ 659,064
Water Utility	General Fund	175,183
Solid Waste Fund	General Fund	46
Wastewater Utility	General Fund	155,371
Stormwater Utility	General Fund	66,135
Wastewater Utility	Water Utility	126,384
Total, fund financial statement		1,182,183
Less fund eliminations		(126,384)
Less government-wide eliminations		(793,424)
Total internal balances, government-wide statement of net position		$ 262,375

Receivable Fund	Payable Fund	Amount
Governmental activities	Business-type activities	$ 659,064
Business-type activities	Governmental activities	(396,689)
Total government-wide financial statements		$ 262,375

All amounts are due within one year.

The principal purpose of these interfunds is payment in lieu of taxes and utility special assessments on the tax roll. All remaining balances resulted from the time lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system and (3) payments between funds are made.

Advances

The general fund is advancing funds to the Debt Service fund and TID No. 9. The amount advanced is deficiency of revenues over expenditures and other financing sources. No interest is being charged and no repayment schedules have been established.

The following is a schedule of interfund advances:

Receivable Fund	Payable Fund	Amount	Amount Not Due Within One Year
General Fund	Debt Service	$ 427,366	$ 427,366
General Fund	TID No. 9	27,034	27,034
Total, fund financial statements		454,400	
Less fund eliminations		(454,400)	
Total, interfund advances, government-wide statement of net position		$ -	

Transfers

The following is a schedule of interfund transfers:

Fund Transferred To	Fund Transferred From	Amount	Principal Purpose
Water Utility	General Fund	$ 216,000	Reallocate TID closeout refund
Wastewater Utility	General Fund	177,000	Reallocate TID closeout refund
General Fund	Water Utility	659,064	Tax equivalent
Transit System	General Fund	93,000	Fund operations
Town Square Future Fund	General Fund	78,600	Fund operations
General Capital Projects	TID No. 4	1,436,322	TID closeout refund
General Fund	TID No. 4	418,000	TID closeout refund
CDGB Economic	General Fund	54,459	Fund operations
Nonrecurring Grants and Revenues	General Capital Projects	100,000	Transfer revenue
Nonrecurring Grants and Revenues	General Fund	7,456	Transfer revenue
Library Trust	Library Fund	39,000	Transfer revenue
Library Fund	General Fund	850,859	Fund operations
Riverfest	General Fund	221	Fund closeout
Total, fund financial statements		4,129,981	
Less fund eliminations		(3,077,917)	
Less government-wide eliminations		(786,000)	
Less capital contributions to business-type activities		(616,978)	
Total transfers, government-wide statement of activities		$ (350,914)	

Fund Transferred To	Fund Transferred From	Amount
Governmental activities	Business-type activities	$ 659,064
Business-type activities	Governmental activities	(1,009,978)
Total government-wide financial statements		$ (350,914)

Generally, transfers are used to (1) move revenues from the fund that collects them to the fund that the budget requires to expend them, (2) move receipts restricted to debt service from the funds collecting the receipts to the debt service fund and (3) use unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

Long-Term Obligations

Long-term obligations activity for the year ended December 31, 2025, was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance	Amounts Due Within One Year
Governmental Activities					
Bonds and notes payable:					
General obligation debt	$ 28,195,000	$ 18,515,000	$ 5,905,000	$ 40,805,000	$ 4,780,000
Note anticipation notes	14,630,000	-	14,630,000	-	-
Premiums	1,230,346	1,068,822	255,386	2,043,782	-
Total bonds and notes payable	44,055,346	19,583,822	20,790,386	42,848,782	4,780,000
Other liabilities:					
Compensated absences*	648,256	171,559	-	819,815	686,644
Total other liabilities	648,256	171,559	-	819,815	686,644
Total governmental activities long-term liabilities	$ 44,703,602	$ 19,755,381	$ 20,790,386	$ 43,668,597	$ 5,466,644
Business-Type Activities					
Bonds and notes payable:					
General obligation debt - direct	$ -	$ 8,250	$ -	$ 8,250	$ -
Revenue debt from direct borrowings and direct placements	7,274,261	-	499,488	6,774,773	508,828
Revenue bonds	1,265,000	-	210,000	1,055,000	215,000
Premiums	105,901	-	17,224	88,677	-
Total bonds and notes payable	8,645,162	8,250	726,712	7,926,700	723,828
Other liabilities:					
Compensated absences*	82,476	19,135	-	101,611	73,953
Total other liabilities	82,476	19,135	-	101,611	73,953
Total business-type activities long-term liabilities	$ 8,727,638	$ 27,385	$ 726,712	$ 8,028,311	$ 797,781

*The change in the compensated absences liability is presented as a net change.

In accordance with Wisconsin Statutes, total general obligation indebtedness of the City may not exceed 5% of the equalized value of taxable property within the City's jurisdiction. The debt limit as of December 31, 2025, was $128,384,460. Total general obligation debt outstanding at year end was $40,813,250.

General Obligation Debt

All general obligation debt payable is backed by the full faith and credit of the City. Debt in the governmental funds will be retired by future property tax levies or tax increments accumulated by the debt service fund. Business-type activities debt is payable by revenues from user fees of those funds or, if the revenues are not sufficient, by future tax levies.

Governmental Activities General Obligation Debt	Date of Issue	Final Maturity	Interest Rates	Original Indebtedness	Balance December 31, 2025
Refunding Bonds	03/16/11	2026	2.00-4.25%	$ 1,100,000	$ 25,000
Refunding Bonds	03/10/15	2027	2.00-4.00	710,000	185,000
Refunding Bonds	02/23/16	2028	2.00-3.00	7,410,000	2,040,000
Promissory Notes	03/01/17	2026	2.00-4.00	3,000,000	375,000
Promissory Notes	02/27/18	2027	3.00-4.00	4,100,000	1,115,000
Promissory Notes	03/06/19	2028	3.00-5.00	3,115,000	1,150,000
Promissory Notes	03/03/20	2030	2.00-3.00	3,285,000	2,015,000
Promissory Notes	03/03/20	2030	1.60-2.30	2,805,000	1,490,000
Refunding Bonds	03/08/21	2040	1.50-2.00	4,180,000	4,050,000
Promissory Notes	03/08/21	2031	1.00-2.00	3,320,000	2,210,000
Promissory Notes	03/01/22	2032	2.05-3.00	2,740,000	2,490,000
Promissory Notes	03/28/23	2031	5.00	3,995,000	3,475,000
Promissory Notes	04/01/24	2032	4.00	3,120,000	1,670,000
Promissory Notes	07/01/25	2044	4.75-5.00	18,515,000	18,515,000
Total governmental activities, general obligation debt					$ 40,805,000

Business-Type Activities General Obligation Debt	Date of Issue	Final Maturity	Interest Rates	Original Indebtedness	Balance December 31, 2025
Promissory Notes - Direct (1)	09/24/25	2035	0.250%	$ 2,887	$ 2,887
Promissory Notes - Direct (2)	09/24/25	2035	0.250	5,363	5,363
Total business-type activities, general obligation debt					$ 8,250

(1) During 2025 the utility was authorized to issue $276,918 of General Obligation Notes. The original amount reported above has been issued as of December 31, 2025. The repayment schedule is for the amount issued.

(2) During 2025 the utility was authorized to issue $964,017 of General Obligation Notes. The original amount reported above has been issued as of December 31, 2025. The repayment schedule is for the amount issued.

Debt service requirements to maturity are as follows:

Years	Governmental Activities General Obligation Debt Principal	Interest
2026	$ 4,780,000	$ 1,868,827
2027	4,545,000	1,331,963
2028	4,130,000	1,187,996
2029	3,945,000	1,045,141
2030	3,710,000	902,214
2031-2035	9,445,000	2,985,732
2036-2040	5,950,000	1,670,078
2041-2044	4,300,000	421,626
Total	$ 40,805,000	$ 11,413,577

Years	Business-Type Activities Revenue Debt From Direct Borrowings And Direct Placements Principal	Interest
2028	$ 8,250	$ -
Total	$ 8,250	$ -

Revenue Debt

Business-type activities revenue bonds are payable only from revenues derived from the operation of the water utility.

The water utility has pledged future revenues, net of specified operating expenses, to repay revenue bonds issued in 2012-2017. Proceeds from the bonds provided financing for the plant construction capital projects. The bonds are payable solely from water revenues and are payable through 2037. Annual principal and interest payments on the bonds are expected to require 19.00% of net revenues. The total principal and interest remaining to be paid on the bonds is $8,729,168. Principal and interest paid for the current year and total customer net revenues were $878,184 and $3,930,921, respectively.

Revenue debt payable at December 31, 2025, consists of the following:

Business-Type Activities Revenue Debt

	Date of Issue	Final Maturity	Interest Rates	Original Indebtedness	Balance December 31, 2025
Water Utility					
Revenue bonds	04/23/12	2032	2.00-3.50%	$ 5,880,000	$ 845,000
Revenue bonds	03/01/17	2027	2.00-3.00	945,000	210,000
Revenue bonds, direct	03/01/17	2037	1.87	10,502,499	6,774,773
				Total Water Utility	7,829,773
Total business-type activities, revenue debt					$ 7,829,773

Debt service requirements to maturity are as follows:

Years	Business-Type Activities Revenue Debt Principal	Interest
2026	$ 215,000	$ 30,962
2027	215,000	24,512
2028	115,000	19,419
2029	120,000	15,600
2030	125,000	11,462
2031-2032	265,000	9,363
Total	$ 1,055,000	$ 111,318

Years	Business-Type Activities Revenue Debt From Direct Borrowings and Direct Placements Principal	Interest
2026	$ 508,828	$ 121,931
2027	518,343	112,327
2028	528,036	102,543
2029	537,910	92,576
2030	547,969	82,423
2031-2035	2,897,438	253,052
2036-2037	1,236,249	23,225
Total	$ 6,774,773	$ 788,077

Other Debt Information

Estimated payments of compensated absences are not included in the debt service requirement schedules.

A statutory mortgage lien upon the water's system and any additions, improvements and extensions thereto is created by Section 66.0621 of the Wisconsin Statutes as provided for in the ordinances creating the revenue bond issue. The water's system and the earnings of the system remain subject to the lien until payment in full of the principal and interest on the bonds.

Bond Covenant Disclosures

Insurance

The utilities are exposed to various risks of loss related to torts, theft of, damage to or destruction of assets, errors and omissions, workers compensation and health care of its employees. These risks are covered through the purchase of commercial insurance, with minimal deductibles. Settled claims have not exceeded coverage in any of the last three years. There were no significant reductions in coverage compared to the prior year.

The utilities are covered under the following insurance policies at December 31, 2025:

Type	Coverage	
LWM Mutual Insurance		
General Liability	$ 6,000,000	
Fire Damage	250,000	
Medical Expense	10,000	
Automobile	6,000,000	Combined
Workers Compensation/Employer's Liability	397,800	Deceased-employee

Debt Coverage - Water Utility

Under terms of the resolutions providing for the issue of revenue bonds, revenues less operating expenses excluding depreciation (defined net earnings) must exceed 1.25 times the highest annual debt service of the bonds. The coverage only includes revenue debt and does not include general obligation or other debt. The coverage requirement was met in 2025 as follows:

Operating revenues	$ 5,874,169
Investment income	327,004
Less operation and maintenance expenses	(2,270,252)
Net defined earnings	$ 3,930,921
Minimum required earnings per resolution:	
Highest annual debt service	$ 878,184
Coverage factor	1.25
Minimum required earnings	$ 1,097,730
Actual debt coverage	4.48

Number of Customers and Billed Volumes - Water

The utility has the following number of customers and billed volumes for 2025:

	Customers 2025	Sales (000 gals) 2025
Residential	8,044	308,603
Commercial	690	92,282
Industrial	74	194,597
Public authority	56	21,995
Wholesale	177	47,044
Total	9,041	664,521

Net Position/Fund Balances

Net position reported on the government-wide statement of net position at December 31, 2025, includes the following:

Governmental Activities

Net investment in capital assets:	
Land	$ 10,674,895
Construction in progress	691,590
Other capital assets, net of accumulated depreciation	91,207,396
Less long-term debt outstanding	(40,805,000)
Plus unspent capital related debt proceeds	498,069
Plus noncapital debt proceeds	2,253,415
Less unamortized debt premium	(2,043,782)
Total net investment in capital assets	$ 62,476,583

Governmental Funds

Governmental fund balances reported on the fund financial statements at December 31, 2025, include the following:

	General Fund	Debt Service	General Capital Projects	Nonmajor Funds	Total
Fund Balances					
Nonspendable:					
Prepaid items	$ 358,926	$ -	$ -	$ 20,816	$ 379,742
Advances to other funds	454,400	-	-	-	454,400
Permanent fund principal	-	-	-	18,200	18,200
Subtotal	813,326	-	-	39,016	852,342
Restricted for:					
Capital projects	-	-	498,069	-	498,069
TID activities	-	-	-	2,219,935	2,219,935
Library	-	-	-	1,358,671	1,358,671
Grant/loan programs	-	-	-	1,143,929	1,143,929
Developer parks	-	-	-	319,020	319,020
Tourism	-	-	-	73,688	73,688
Health program activities	-	-	-	52,663	52,663
Subtotal	-	-	498,069	5,167,906	5,665,975
Committed to:					
General capital projects	6,000	-	4,217,748	20,717	4,244,465
Town Square operations	-	-	-	156,159	156,159
Environmental health	-	-	-	440,882	440,882
Refuse collection and recycling	-	-	-	831,701	831,701
Subtotal	6,000	-	4,217,748	1,449,459	5,673,207
Assigned to:					
Water utility tax equivalent	659,064	-	-	-	659,064
Subsequent year's budget	1,111,627	-	-	-	1,111,627
General reserve projects	-	-	-	675,453	675,453
Subtotal	1,770,691	-	-	675,453	2,446,144
Unassigned (Deficit)	5,299,728	(427,366)	-	(27,034)	4,845,328
Total fund balances (deficit)	$ 7,889,745	$ (427,366)	$ 4,715,817	$ 7,304,800	$ 19,482,996

Business-Type Activities

Net investment in capital assets:	
Land	$ 3,661,177
Construction in progress	1,511,525
Other capital assets, net of accumulated depreciation	88,698,079
Less long-term debt outstanding	(7,838,023)
Plus unspent capital related debt proceeds	453,078
Less capital related accounts payable	(514,506)
Less unamortized debt premium	(88,677)
Plus unamortized loss on advance refunding	26,408
Total net investment in capital assets	$ 85,909,061

Component Unit

City of Watertown Redevelopment Authority

This report contains the City of Watertown Redevelopment Authority (RDA), which is included as a component unit.

In addition to the basic financial statements and the preceding notes to financial statements which apply, the following additional disclosures are considered necessary for a fair presentation.

a. Basis of Accounting/Measurement Focus

The RDA follows the modified accrual basis of accounting and the flow of economic resources measurement focus.

b. Deposits and Investments

	Carrying Value	Statement Balances	Associated Risks
Deposits	$ 514,469	$ 514,428	Custodial credit risk

Custodial Credit Risk

Deposits

Custodial credit risk is the risk that in the event of a financial institution failure, the RDA's deposits may not be returned to the RDA.

The RDA does not have any deposits exposed to custodial credit risk.

Investments

For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the RDA will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party.

The RDA does not have any investments exposed to custodial credit risk.

c. Long-Term Obligations

The RDA has revolving lines of credit with three local banks. The banks have partnered with the RDA on the loan program. Repayments are made on the lines of credit from loan repayments. Interest is charged at 1%. Principal amount outstanding as of December 31, 2025 was $331,845. The related interest outstanding as of December 31, 2025 was not significant. The RDA's outstanding line of credit payable is considered direct borrowings. The line of credit contains clauses that any delinquent payments are subject to a penalty of 1% per month and can become immediately due.

Debt service requirements to maturity are as follows:

Years	Principal
2026	$ 181,171
2027	91,266
2028	59,408
Total	$ 331,845

d. Loans Receivable

Loans have been disbursed to commercial property owners. Interest is charged at the rate of 2% on the outstanding balance and does not fluctuate. There is a repayment schedule established for each of the six loans varying in terms.

e. Capital Assets

The RDA's capital assets consisted of construction in progress for the Town Square Art Wall in the amount of $124,391. Once completed, this will be contributed to the City of Watertown.

4. Other Information

Employees' Retirement System

Plan Description

The WRS is a cost-sharing multiple-employer defined benefit pension plan. WRS benefits and other plan provisions are established by Chapter 40 of the Wisconsin Statutes. Benefit terms may only be modified by the legislature. The retirement system is administered by the Wisconsin Department of Employee Trust Funds (ETF). The system provides coverage to all eligible State of Wisconsin, local government and other public employees. All employees, initially employed by a participating WRS employer on or after July 1, 2011, expected to work at least 1,200 hours a year (880 hours for teachers and school district educational support employees) and expected to be employed for at least one year from employee's date of hire are eligible to participate in the WRS.

ETF issues a standalone Annual Comprehensive Financial Report (ACFR), which can be found at https://etf.wi.gov/about-etf/reports-and-studies/financial-reports-and-statements.

Additionally, ETF issued a standalone Wisconsin Retirement System Financial Report, which can also be found using the link above.

Vesting

For employees beginning participation on or after January 1, 1990, and no longer actively employed on or after April 24, 1998, creditable service in each of five years is required for eligibility for a retirement annuity. Participants employed prior to 1990 and on or after April 24, 1998, and prior to July 1, 2011, are immediately vested. Participants who initially became WRS eligible on or after July 1, 2011, must have five years of creditable service to be vested.

Benefits Provided

Employees who retire at or after age 65 (54 for protective occupation employees, 62 for elected officials and executive service retirement participants, if hired on or before 12/31/2016) are entitled to a retirement benefit based on a formula factor, their final average earnings, and creditable service.

Final average earnings is the average of the participant's three highest annual earnings period. Creditable service includes current service and prior service for which a participant received earnings and made contributions as required. Creditable service also includes creditable military service. The retirement benefit will be calculated as a money purchase benefit based on the employee's contributions plus matching employer's contributions, with interest, if that benefit is higher than the formula benefit.

Vested participants may retire at age 55 (50 for protective occupations) and receive an actuarially-reduced benefit. Participants terminating covered employment prior to eligibility for an annuity may either receive employee-required contributions plus interest as a separation benefit or leave contributions on deposit and defer application until eligible to receive a retirement benefit.

The WRS also provides death and disability benefits for employees.

Postretirement Adjustments

The Employee Trust Funds Board may periodically adjust annuity payments from the retirement system based on annual investment performance in accordance with s. 40.27, Wis. Stat. An increase (or decrease) in annuity payments may result when investment gains (losses), together with other actuarial experience factors, create a surplus (shortfall) in the reserves, as determined by the system's consulting actuary. Annuity increases are not based on cost of living or other similar factors. For Core annuities, decreases may be applied only to previously granted increases. By law, Core annuities cannot be reduced to an amount below the original, guaranteed amount (the floor) set at retirement. The Core and Variable annuity adjustments granted during recent years are as follows:

Year	Core Fund Adjustment %	Variable Fund Adjustment %
2015	2.9	2.0
2016	0.5	(5.0)
2017	2.0	4.0
2018	2.4	17.0
2019	0.0	(10.0)
2020	1.7	21.0
2021	5.1	13.0
2022	7.4	15.0
2023	1.6	(21.0)
2024	3.6	15.0

Contributions

Required contributions are determined by an annual actuarial valuation in accordance with Chapter 40 of the Wisconsin Statutes. The employee required contribution is one-half of the actuarially determined contribution rate for General category employees, including Teachers, Executives and Elected Officials. Starting on January 1, 2016, the Executives and Elected Officials category was merged into the General Employee category. Required contributions for protective employees are the same rate as general employees. Employers are required to contribute the remainder of the actuarially determined contribution rate. The employer may not pay the employee required contribution unless provided for by an existing collective bargaining agreement.

During the reporting period, the WRS recognized $1,466,969 in contributions from the City.

Contribution rates for the plan year reported as of December 31, 2025 are:

Employee Category	Employee	Employer
General (Executives & Elected Officials)	6.90 %	6.90 %
Protective with Social Security	6.90	14.30
Protective without Social Security	6.90	19.10

Pension Liability, Pension Expense (Revenue), Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At December 31, 2025, the City reported a liability of $1,596,286 for its proportionate share of the net pension liability. The net pension liability was measured as of December 31, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2023 rolled forward to December 31, 2024. No material changes in assumptions or benefit terms occurred between the actuarial valuation date and the measurement date. The City's proportion of the net pension liability was based on the City's share of contributions to the pension plan relative to the contributions of all participating employers. At December 31, 2025, the City's proportion was 0.09714706%, which was an increase of 0.00258561% from its proportion reported as of December 31, 2024.

For the year ended December 31, 2025, the City recognized pension expense (revenue) of $2,019,028.

At December 31, 2025, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between projected and actual experience	$ 4,957,344	$ 4,658,348
Changes in assumptions	473,649	-
Net differences between projected and actual earnings on pension plan investments	2,425,642	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	86	41,247
Employer contributions subsequent to the measurement date	1,565,973	-
Total	$ 9,422,694	$ 4,699,595

$1,565,973 reported as deferred outflows of resources related to pension resulting from the WRS Employer's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability (asset) in the year ending December 31, 2026. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

Years Ending December 31:	Deferred Outflows of Resources and Deferred Inflows of Resources (Net)
2026	$ 941,624
2027	3,295,406
2028	(823,875)
2029	(256,029)

Actuarial Assumptions

The total pension liability in the actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Valuation Date:	December 31, 2023
Measurement Date of Net Pension Liability (Asset):	December 31, 2024
Experience Study:	January 1, 2021 - December 31, 2023 Published November 19, 2024
Actuarial Cost Method:	Entry Age Normal
Asset Valuation Method:	Fair Value
Long-Term Expected Rate of Return:	6.8%
Discount Rate:	6.8%
Salary Increases:	
Wage Inflation	3.0%
Seniority/Merit	0.1% - 5.7%
Mortality:	2020 WRS Experience Mortality Table
Postretirement Adjustments*:	1.7%

* *No postretirement adjustment is guaranteed. Actual adjustments are based on recognized investment return, actuarial experience and other factors. 1.7% is the assumed annual adjustment based on the investment return assumption and the postretirement discount rate. Includes the impact of known Market Recognition Account deferred gains/losses on the liability for dividend payments.*

Actuarial assumptions are based upon an experience study conducted in 2024 that covered a three-year period from January 1, 2021 to December 31, 2023. Based on this experience study, actuarial assumptions used to measure the Total Pension Liability changed from prior year, including seniority (merit) and separation rates. The Total Pension Liability for December 31, 2024 is based upon a roll-forward of the liability calculated from the December 31, 2023 actuarial valuation.

Long-Term Expected Return on Plan Assets

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

Asset Allocation Targets and Expected Returns* as of December 31, 2024

Core Fund Asset Class	Asset Allocation %	Long-Term Expected Nominal Rate of Return %	Long-Term Expected Real Rate of Return %**
Public Equity	38	7.0	4.3
Public Fixed Income	27	6.1	3.4
Inflation Sensitive	19	4.8	2.1
Real Estate	8	6.5	3.8
Private Equity/Debt	20	9.5	6.7
Leverage***	(12)	3.7	1.1
Total Core Fund	100	7.5	4.8
Variable Fund Asset			
U.S. Equities	70	6.5	3.8
International Equities	30	7.4	4.7
Total Variable Fund	100	6.9	4.2

* *Asset Allocations are managed within established ranges; target percentages may differ from actual monthly allocations*

** *New England Pension Consultants' Long-Term U.S. CPI (Inflation) Forecast: 2.6%*

*** *The investment policy used for the Core Fund involves reducing equity exposure by leveraging lower-volatility assets, such as fixed income securities. Currently, an asset allocation target of 12% policy leverage is used subject to an allowable range of up to 20%.*

Single Discount Rate

A single discount rate of 6.8% was used to measure the total pension liability for the current and prior year. This discount rate is based on the expected rate of return on pension plan investments of 6.8% and a municipal bond rate of 4.08% (Source: "20-Bond GO Index" is the Bond Buyer Index, general obligation, 20 years to maturity, mixed quality as of December 31, 2024. In describing this index, the Bond Buyer notes that the bonds' average quality is roughly equivalent to Moody's Investors Service's Aa2 rating and Standard and Poor's Corp.'s AA.). Because of the unique structure of WRS, the 6.8% expected rate of return implies that a dividend of approximately 1.7% will always be paid. For purposes of the single discount rate, it was assumed that the dividend would always be paid. The projection of cash flows used to determine this single discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments (including expected dividends) of current plan members. Therefore, the investment rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the City's Proportionate Share of the Net Pension Liability (Asset) to Changes in the Discount Rate

The following presents the City's proportionate share of the net pension liability (asset) calculated using the discount rate of 6.80%, as well as what the City's proportionate share of the net pension liability (asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (5.80%) or 1-percentage-point higher (7.80%) than the current rate:

	1% Decrease to Discount Rate (5.8%)	Current Discount Rate (6.8%)	1% Increase to Discount Rate (7.8%)
City's proportionate share of the net pension liability (asset)	$ 14,975,256	$ 1,596,286	$ (7,909,086)

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in separately issued financial statements available at https://etf.wi.gov/about-etf/reports-and-studies/financial-reports-and-statements.

At December 31, 2025, the City reported a payable to the pension plan which represents contractually required contributions outstanding as of the end of the year.

Protective employees of the City hired prior to 1948 are covered under the City's police and fire pension funds established under Chapter 62 of the Wisconsin Statutes. These pension plans were assumed by the Wisconsin Retirement Fund as of April 1, 1978. The City's total contribution to the fund during 2025 was $3,068. The estimated liability for future payments based on current pension payment amounts and actuarial table mortality rates for covered individuals is insignificant.

Risk Management

The City is exposed to various risks of loss related to torts; theft of, damage to or destruction of assets; errors and omissions; workers compensation; and health care of its employees. All of these risks are covered through the purchase of commercial insurance, with minimal deductibles. Settled claims have not exceeded the commercial coverage in any of the past three years. There were no significant reductions in coverage compared to the prior year.

Commitments and Contingencies

Claims and judgments are recorded as liabilities if all the conditions of Governmental Accounting Standards Board pronouncements are met. The liability and expenditure for claims and judgments are only reported in governmental funds if it has matured. Claims and judgments are recorded in the government-wide statements and proprietary funds as expenses when the related liabilities are incurred.

From time to time, the City is party to various pending claims and legal proceedings. Although the outcome of such matters cannot be forecasted with certainty, it is the opinion of management and the City attorney that the likelihood is remote that any such claims or proceedings will have a material adverse effect on the City's financial position or results of operations.

The City has received federal and state grants for specific purposes that are subject to review and audit by the grantor agencies. Such audits could lead to requests for reimbursements to the grantor agency for expenditures disallowed under terms of the grants. Management believes such disallowances, if any, would be immaterial.

The City has active construction projects as of December 31, 2025. Work that has been completed on these projects but not yet paid for (including contract retainages) is reflected as accounts payable and expenditures.

Subsequent Events

On April 14, 2026 the City issued general obligation promissory notes in the amount of $4,900,000 with an interest rate of 5%. This amount will be used to finance 2026 capital projects.

On June 2, 2026 the City council approved an interim financing agreement with a bank in the amount of $1,100,000 with an interest rate not to exceed 4.96% for the Emmet utility extension project.

Tax Abatement

Tax abatements are a reduction in tax revenues that results from an agreement between one or more governments and an individual or entity in which (a) one or more governments promise to forgo tax revenues to which they are otherwise entitled and (b) the individual or entity promises to take a specific action after the agreement has been entered into that contributes to economic development or otherwise benefits the governments or the citizens of those governments.

The City is disclosing all abatement agreements individually.

The City through its Tax Incremental Financing Districts has entered into tax abatement agreements with a developers in the form of tax incremental financing incentive payments to stimulate economic development. The abatements are authorized through the TID project plans. The developers pay property taxes as they become due, and after meeting the criteria established in the development agreements, are entitled to future incentive payments that directly correlate to the taxes paid.

Agreement Description	Calculation Method	Developer Commitment	2025 Payments
The City agreed to provide a $650,000 incentive payment in the form of a Municipal Revenue Obligation from 75% of the available increment generated by the project until paid but no later than January 1, 2036. Outstanding balance at December 31, 2025 was $624,293	Tax Increment	Developer agreed to a $5,600,000 addition for a minimum equalized value of $2,179,340	$ 25,707
The City agreed to provide a $1,000,000 incentive payment in the form of a Municipal Revenue Obligation from 85% of the available increment generated by the project until paid but no later than December 31, 2038. Outstanding balance at December 31, 2025 was $562,829.	Tax increment	Developer agreed to a $4,500,000 renovation and a $2,400,000 addition/expansion for a minimum equalized value increase of $2,475,000.	45,843
The City will contribute $450,000 from tax increment generated by the property to the developer upon substantial completion of the Riverwalk work. Unpaid amount will accrue interest at the rate of 6.25%. Outstanding balance, including interest at December 31, 2025, was $302,004.	Tax increment	Developer agreed to construct a housing complex.	23,457
The City agreed to provide a $600,000 incentive payment in the form of a Municipal Revenue Obligation from 85% of the available increment generated by the project until paid, but no later than December 31, 2026. Final outstanding balance of $25,945 at December 31, 2025 was recorded as a payable.	Tax increment	Developer agreed to construct 75,000 square foot building for its gas operations	70,258

Effect of New Accounting Standards on Current-Period Financial Statements

The Governmental Accounting Standards Board (GASB) has approved the following:

- Statement No. 103, *Financial Reporting Model Improvements*
- Statement No. 104, *Disclosure of Certain Capital Assets*
- Statement No. 105, *Subsequent Events*

When they become effective, application of these standards may restate portions of these financial statements.

REQUIRED SUPPLEMENTARY INFORMATION

City of Watertown

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - General Fund
Year Ended December 31, 2025

	Budgeted Amount Original and Final	Actual	Variance With Final Budget
Taxes			
General property taxes for city purposes	$ 10,457,600	$ 10,448,442	$ (9,158)
Payments in lieu of taxes	261,800	312,766	50,966
Interest on taxes	30,000	20,807	(9,193)
Total	10,749,400	10,782,015	32,615
Intergovernmental			
Shared taxes from state	4,050,490	4,045,834	(4,656)
Computer exemption aid	55,124	55,124	-
State aid, service to state facilities	2,617	2,617	-
State aid, police training	57,750	62,518	4,768
State aid, road allotment	1,016,131	1,015,245	(886)
State aid, connecting streets	71,399	71,399	-
State aid, health department grant	67,272	51,940	(15,332)
State aid, gas tax refund	6,100	6,805	705
Urban forestry grant	25,000	7,639	(17,361)
Police grant, Dept. of Justice	3,300	-	(3,300)
Total	5,355,183	5,319,121	(36,062)
Licenses and Permits			
Class A, liquor, liquor store	37,550	37,779	229
Special events licenses, police officers	1,750	1,461	(289)
Beverage operator licenses	21,200	25,489	4,289
Cigarette licenses	3,000	2,725	(275)
Dog licenses	8,000	12,924	4,924
Dog penalties	1,000	1,340	340
Miscellaneous licenses	1,800	2,710	910
Bicycle license fees	50	565	515
Building permits, plan approval and state stickers	180,750	158,789	(21,961)
Demolition permits	700	875	175
Registration of vacant buildings/derelict structures	900	950	50
Background checks	49	42	(7)
Chicken permits	250	350	100
Occupy street/sidewalk	20,000	19,665	(335)
Heating permits	40,000	50,833	10,833
Electric permits	40,000	48,174	8,174
Plumbing permits	20,000	37,700	17,700
Swimming pool permits	100	200	100
Sign permits	2,500	2,399	(101)
Miscellaneous permits	10,000	26,425	16,425
Court penalties and costs	266,000	246,754	(19,246)
Total	655,599	678,149	22,550

See notes to required supplementary information

	Budgeted Amount Original and Final	Actual	Variance With Final Budget
Public Charges for Services			
Clerk and treasurer fees	$ 10,000	$ 10,886	$ 886
Publication fees	4,800	8,225	3,425
Cable TV fees	202,000	182,488	(19,512)
Cable TV revenues	-	200	200
Appeal fees	100	-	(100)
Site plan review fees	1,800	1,800	-
Public hearing fees	20,000	29,200	9,200
Reimbursement from prior year	-	(4,858)	(4,858)
Sales tax discount	150	78	(72)
Miscellaneous	1,000	2,600	1,600
Charges for city services, tax exempt property	18,800	18,000	(800)
Police department revenue	24,400	13,091	(11,309)
Alarm permits/response fees	3,500	5,670	2,170
Ambulance, EMS charges	817,000	1,114,193	297,193
Fire cost recovery	2,500	1,090	(1,410)
Fire system inspections	1,800	1,200	(600)
Health department revenue, taxable	1,500	756	(744)
Health department revenue, nontax	6,000	13,379	7,379
County aid, health check	6,000	7,944	1,944
Parking violations	45,000	53,543	8,543
Yard waste exemption	50	75	25
Fees for plans and specs	1,000	410	(590)
Public works charges for services	2,600	6,988	4,388
Recreation department revenues	122,000	134,954	12,954
Recreation department concessions	500	513	13
Ticket sales revenue	100	-	(100)
Aquatic center revenue	130,000	130,096	96
Indoor swimming pool	33,000	34,302	1,302
Senior center revenue	300	893	593
Senior center memberships	3,000	6,838	3,838
Senior center rental fees	18,000	14,801	(3,199)
Park rentals	30,000	26,441	(3,559)
Miscellaneous park revenues	10,000	13,548	3,548
Total	1,516,900	1,829,344	312,444
Intergovernmental Charges for Services			
Fire/EMS protection services, townships	310,095	331,453	21,358
Investment Income			
Investment income	650,000	727,120	77,120
Miscellaneous Revenues			
Insurance dividends	22,500	26,765	4,265
Airport crop land rental	9,200	5,900	(3,300)
Airport hangar rental	15,800	17,949	2,149
Airport fuel tax	3,600	3,899	299
Tower lease	11,652	11,283	(369)
Credit card rebate	13,000	9,866	(3,134)
Total	75,752	75,662	(90)

	Budgeted Amount Original and Final	Actual	Variance With Final Budget
Other Financing Sources			
Sale of assets	$ 25,000	$ 23,724	$ (1,276)
Transfer in	-	418,000	418,000
Transfer in, tax equivalent	750,000	659,064	(90,936)
Total	775,000	1,100,788	325,788
Total revenues and other financing sources	20,087,929	20,843,652	755,723
General Government			
Common council	112,234	114,379	(2,145)
Municipal court	126,951	139,431	(12,480)
Mayor	185,510	186,486	(976)
Clerk/treasurer	519,551	503,563	15,988
Elections	46,185	38,358	7,827
Human resources	121,160	111,879	9,281
Assessment of property	147,050	149,249	(2,199)
Accounting and auditing	71,050	75,108	(4,058)
City attorney	236,759	243,393	(6,634)
Municipal building	290,305	304,284	(13,979)
Other buildings	8,536	8,048	488
Information technology	266,500	350,019	(83,519)
Property and liability insurance	572,307	502,568	69,739
Personnel	78,076	56,096	21,980
Cable TV	191,243	191,388	(145)
Contingency	81,700	-	81,700
Total	3,055,117	2,974,249	80,868
Public Safety			
Police	5,737,915	5,657,187	80,728
Crossing guards	40,074	27,183	12,891
Dispatch center	823,422	927,076	(103,654)
Fire department	3,833,800	4,119,222	(285,422)
Building inspection	361,908	321,463	40,445
Emergency government	5,100	6,481	(1,381)
Total	10,802,219	11,058,612	(256,393)
Public Works			
Engineering	$ 318,934	$ 247,647	$ 71,287
Planning	24,025	20,946	3,079
Machinery and equipment	288,500	265,575	22,925
Garages and sheds	76,000	78,939	(2,939)
Street administration	230,891	221,836	9,055
Traffic control	22,000	22,471	(471)
Street maintenance	1,276,464	1,182,272	94,192
Snow and ice control	274,084	274,114	(30)
Signs and markings	18,900	16,900	2,000
Street lighting	451,000	536,741	(85,741)
Airport	211,100	231,629	(20,529)
Total	3,191,898	3,099,070	92,828

See notes to required supplementary information

City of Watertown

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - General Fund
Year Ended December 31, 2025

	Budgeted Amount Original and Final	Actual	Variance With Final Budget
Health and Human Services			
Health care	$ 618,156	$ 564,400	$ 53,756
Culture, Education and Recreation			
Recreation administration	606,027	550,298	55,729
Recreation	92,735	109,919	(17,184)
Aquatic center	223,754	227,343	(3,589)
Indoor pool	67,668	64,999	2,669
Parks	1,002,085	1,023,930	(21,845)
Total	1,992,269	1,976,489	15,780
Conservation and Development			
Economic development	231,655	286,258	(54,603)
Public Service Enterprises			
Cemetery	50,000	50,000	-
Community Laundry Program	3,000	3,000	-
Watertown Family Center	5,000	5,000	-
Watertown Area Cares Clinic	5,000	-	5,000
Haus of Peace	3,000	3,000	-
Cornerstone of Grace	3,000	-	3,000
Historical Society	10,000	10,000	-
Total	79,000	71,000	8,000
Capital Outlay			
General outlay	-	17,871	(17,871)
Other Financing Uses			
Transfer out, transit	93,000	93,000	-
Transfer out, library	850,859	850,859	-
Transfer out, riverfest	-	221	(221)
Transfer out, water and wastewater utilities	-	393,000	(393,000)
Transfer out, town square	78,600	78,600	-
Transfer out, non-recurring grants and revenues	-	7,456	(7,456)
Transfer out, CDBG economic development	89,000	54,459	34,541
Total	1,111,459	1,477,595	(366,136)
Total expenditures and other financing uses	21,081,773	21,525,544	(443,771)
Net change in fund balance	(993,844)	(681,892)	311,952
Fund Balance, Beginning	8,571,637	8,571,637	-
Fund Balance, Ending	$ 7,577,793	$ 7,889,745	$ 311,952

See notes to required supplementary information

City Fiscal Year Ending	Proportion of the Net Pension Liability (Asset)	Proportionate Share of the Net Pension Liability (Asset)	Covered Payroll	Proportionate Share of the Net Pension Liability (Asset) as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
12/31/25	0.09714706 %	$1,596,286	$13,581,447	11.75 %	98.79 %
12/31/24	0.09456145 %	1,405,945	12,513,359	11.24 %	98.85 %
12/31/23	0.09275224 %	4,913,738	11,810,296	41.61 %	95.72 %
12/31/22	0.09047948 %	(7,292,812)	11,272,573	64.70 %	106.02 %
12/31/21	0.08891180 %	(5,550,887)	10,683,302	51.96 %	105.26 %
12/31/20	0.08787110 %	(2,833,365)	10,276,267	25.57 %	102.96 %
12/31/19	0.08700906 %	3,098,409	10,068,591	30.77 %	96.45 %
12/31/18	0.08531319 %	(2,533,049)	9,898,702	25.59 %	102.93 %
12/31/17	0.08339948 %	687,411	9,764,018	7.04 %	99.12 %
12/31/16	0.08260644 %	1,342,339	9,542,681	14.07 %	98.20 %

Schedule of Employer Contributions - Wisconsin Retirement System
Year Ended December 31, 2025

City Fiscal Year Ending	Contractually Required Contributions	Contributions in Relation to the Contractually Required Contributions	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
12/31/25	$1,565,973	$1,565,973	$ -	$ 14,292,183	10.96 %
12/31/24	1,462,263	1,462,263	-	13,581,448	10.77 %
12/31/23	1,268,947	1,268,947	-	12,515,266	10.14 %
12/31/22	1,117,043	1,117,043	-	11,810,296	9.46 %
12/31/21	1,084,656	1,084,656	-	11,275,330	9.62 %
12/31/20	1,027,496	1,027,496	-	10,683,303	9.62 %
12/31/19	924,580	924,580	-	10,276,267	9.00 %
12/31/18	917,273	917,273	-	10,068,591	9.11 %
12/31/17	892,699	892,699	-	9,898,702	9.02 %
12/31/16	814,342	814,342	-	9,764,018	8.34 %

Budgetary Information

Budgetary information is derived from the annual operating budget and is presented using the same basis of accounting for each fund as described in Note 1.

The budgeted amounts presented include any amendments made. The City may authorize transfers of budgeted amounts within departments. Transfers between departments and changes to the overall budget must be approved by a two-thirds council action.

Appropriation lapse at year-end unless specifically carried over. There were no carryovers to the following year. Budgets are adopted at the department level of expenditure.

Wisconsin Retirement System

The amounts determined for each fiscal year were determined as of the calendar year-end that occurred within the fiscal year.

*Changes in Benefit Terms***.** There were no changes of benefit terms for any participating employer in the Wisconsin Retirement System.

Changes in Assumptions. Based on a three-year experience study conducted in 2021 covering January 1, 2018 through December 31, 2020, the ETF Board adopted assumption changes that were used to measure the total pension liability beginning with the year-end December 31, 2021, including the following:

- Lowering the long-term expected rate of return from 7.0% to 6.8%
- Lowering the discount rate from 7.0% to 6.8%
- Lowering the price inflation rate from 2.5% to 2.4%
- Lowering the postretirement adjustments from 1.9% to 1.7%
- Mortality assumptions were changed to reflect updated trends by transitioning from the Wisconsin 2018 Mortality Table to the 2020 WRS Experience Mortality Table

Based on a three-year experience study conducted in 2018 covering January 1, 2015 through December 31, 2017, the ETF Board adopted assumption changes that were used to measure the total pension liability beginning with the year-ended December 31, 2018, including the following:

- Lowering the long-term expected rate of return from 7.2% to 7.0%
- Lowering the discount rate from 7.2% to 7.0%
- Lowering the wage inflation rate from 3.2% to 3.0%
- Lowering the price inflation rate from 2.7% to 2.5%
- Lowering the postretirement adjustments from 2.1% to 1.9%
- Mortality assumptions were changed to reflect updated trends by transitioning from the Wisconsin 2012 Mortality Table to the Wisconsin 2018 Mortality Table

SUPPLEMENTARY INFORMATION

	Special Revenue Funds				
	Transit System Fund	CDBG Economic Fund	CDBG Housing Rehab Fund	Library Fund	Fiber Optic Fund
Assets					
Cash and investments	$ 127,871	$ 71,535	$ 141,632	$ 459,231	$ 25,088
Receivables, net:					
Taxes	-	-	-	-	-
Accounts	-	-	-	-	-
Grants	10,895	-	-	-	-
Loans	-	28,271	593,353	-	-
Due from other funds	-	-	-	-	-
Prepaid items	-	-	-	8,474	-
Total assets	$ 138,766	$ 99,806	$ 734,985	$ 467,705	$ 25,088
Liabilities, Deferred Inflows of Resources and Fund Balances					
Liabilities					
Accounts payable	$ 49,583	$ 70	$ -	$ 7,599	$ 4,371
Accrued liabilities	-	1,262	-	-	-
Advances from other funds	-	-	-	-	-
Other liabilities	-	-	-	-	-
Total liabilities	49,583	1,332	-	7,599	4,371
Deferred Inflows of Resources					
Unearned revenues	-	-	-	-	-
Unavailable revenues	10,895	-	-	-	-
Total deferred inflows of resources	10,895	-	-	-	-
Fund Balances					
Nonspendable:					
Prepaid items	-	-	-	8,474	-
Permanent trust	-	-	-	-	-
Restricted	78,288	98,474	734,985	451,632	-
Committed	-	-	-	-	20,717
Assigned	-	-	-	-	-
Unassigned (deficit)	-	-	-	-	-
Total fund balances	78,288	98,474	734,985	460,106	20,717
Total liabilities, deferred inflows of resources and fund balances	$ 138,766	$ 99,806	$ 734,985	$ 467,705	$ 25,088

Special Revenue Funds							
Nonrecurring Grants and Revenues Fund	Riverfest Fund	Developer Parks Fund	Environmental Health Fund	Emergency Preparedness Fund	Seal-A-Smile Fund	Library Trust	Tourism Fund
$ 860,772	$ -	$ 319,020	$ 466,983	$ 54,543	$ 52,719	$ 907,039	$ 78,749
-	-	-	-	-	-	-	-
8,387	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
$ 869,159	$ -	$ 319,020	$ 466,983	$ 54,543	$ 52,719	$ 907,039	$ 78,749
$ 14,675	$ -	$ -	$ 1,536	$ -	$ -	$ -	$ 5,061
-	-	-	24,565	1,392	56	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
14,675	-	-	26,101	1,392	56	-	5,061
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
179,031	-	319,020	-	53,151	52,663	907,039	73,688
-	-	-	440,882	-	-	-	-
675,453	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
854,484	-	319,020	440,882	53,151	52,663	907,039	73,688
$ 869,159	$ -	$ 319,020	$ 466,983	$ 54,543	$ 52,719	$ 907,039	$ 78,749

	Special Revenue Funds		Capital Projects Funds		
	Solid Waste Fund	Town Square Future Fund	TID No. 4	TID No. 5	TID No. 6
Assets					
Cash and investments	$ 706,457	$ 160,854	$ 29,508	$ 1,501,684	$ 13,927
Receivables, net:					
Taxes	57,632	-	-	486,914	49,370
Accounts	137,660	200	-	-	-
Grants	-	-	-	-	-
Loans	-	-	-	-	-
Due from other funds	46	-	-	-	-
Prepaid items	1,571	10,771	-	-	-
Total assets	$ 903,366	$ 171,825	$ 29,508	$ 1,988,598	$ 63,297
Liabilities, Deferred Inflows of Resources and Fund Balances					
Liabilities					
Accounts payable	$ 56,823	$ 4,895	$ 29,508	$ -	$ -
Accrued liabilities	13,271	-	-	-	-
Advances from other funds	-	-	-	-	-
Other liabilities	-	-	-	351,190	-
Total liabilities	70,094	4,895	29,508	351,190	-
Deferred Inflows of Resources					
Unearned revenues	-	-	-	486,914	49,370
Unavailable revenues	-	-	-	-	-
Total deferred inflows of resources	-	-	-	486,914	49,370
Fund Balances					
Nonspendable:					
Prepaid items	1,571	10,771	-	-	-
Permanent trust	-	-	-	-	-
Restricted	-	-	-	1,150,494	13,927
Committed	831,701	156,159	-	-	-
Assigned	-	-	-	-	-
Unassigned (deficit)	-	-	-	-	-
Total fund balances	833,272	166,930	-	1,150,494	13,927
Total liabilities, deferred inflows of resources and fund balances	$ 903,366	$ 171,825	$ 29,508	$ 1,988,598	$ 63,297

Capital Projects Funds				
TID No. 7	TID No. 8	TID No. 9	Permanent Fund Library Trust	Total Nonmajor Funds
$ 955,101	$ 113,535	$ -	$ 18,200	$ 7,064,448
631,194	134,378	-	-	1,359,488
-	-	-	-	146,247
-	-	-	-	10,895
-	-	-	-	621,624
-	-	-	-	46
-	-	-	-	20,816
$ 1,586,295	$ 247,913	$ -	$ 18,200	$ 9,223,564
$ 80	$ 13,042	$ -	$ -	$ 187,243
-	-	-	-	40,546
-	-	27,034	-	27,034
-	-	-	-	351,190
80	13,042	27,034	-	606,013
631,194	134,378	-	-	1,301,856
-	-	-	-	10,895
631,194	134,378	-	-	1,312,751
-	-	-	-	20,816
-	-	-	18,200	18,200
955,021	100,493	-	-	5,167,906
-	-	-	-	1,449,459
-	-	-	-	675,453
-	-	(27,034)	-	(27,034)
955,021	100,493	(27,034)	18,200	7,304,800
$ 1,586,295	$ 247,913	$ -	$ 18,200	$ 9,223,564

City of Watertown
Combining Statement of Revenues, Expenditures and Changes in Fund Balances -
Nonmajor Governmental Funds
Year Ended December 31, 2025

	Special Revenue Funds				
	Transit System Fund	CDBG Economic Fund	CDBG Housing Rehab Fund	Library Fund	Fiber Optic Fund
Revenues					
Taxes	$ -	$ -	$ -	$ -	$ -
Intergovernmental	494,349	-	-	352,769	-
Licenses and permits	-	-	-	-	-
Public charges for services	332,609	-	-	21,325	-
Investment income	-	849	1,113	-	-
Miscellaneous	-	-	-	47,464	-
Total revenues	826,958	849	1,113	421,558	-
Expenditures					
Current:					
Public safety	-	-	-	-	-
Public works	922,371	-	-	-	-
Health and human services	-	-	-	-	-
Culture, education, and recreation	-	-	-	1,225,888	-
Conservation and development	-	54,806	23,691	-	-
Capital outlay	-	-	-	-	26,115
Debt service:					-
Principal	-	-	-	-	-
Interest, issuance costs and fiscal charges	-	-	-	-	-
Total expenditures	922,371	54,806	23,691	1,225,888	26,115
Excess (deficiency) of revenues over expenditures	(95,413)	(53,957)	(22,578)	(804,330)	(26,115)
Other Financing Sources					
Sale of assets	-	-	-	-	-
Transfers in	93,000	54,459	-	850,859	-
Transfers out	-	-	-	(39,000)	-
Total other financing sources	93,000	54,459	-	811,859	-
Net change in fund balance	(2,413)	502	(22,578)	7,529	(26,115)
Fund Balances (Deficit), Beginning	80,701	97,972	757,563	452,577	46,832
Fund Balances (Deficit), Ending	$ 78,288	$ 98,474	$ 734,985	$ 460,106	$ 20,717

Special Revenue Funds							
Nonrecurring Grants and Revenues Fund	Riverfest Fund	Developer Parks Fund	Environmental Health Fund	Emergency Preparedness Fund	Seal-A-Smile Fund	Library Trust	Tourism Fund
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 187,453
302,280	-	-	101,679	92,724	18,442	-	-
-	-	191,721	-	-	-	-	-
-	-	-	348,879	-	-	-	-
30,598	-	10,179	21,838	-	-	27,166	-
192,129	-	-	-	-	-	387,325	-
525,007	-	201,900	472,396	92,724	18,442	414,491	187,453
173,830	-	-	-	107,576	-	-	-
2,048	-	-	-	-	-	-	-
-	-	-	526,598	-	15,467	-	-
50,337	-	-	-	-	-	-	150,345
-	-	-	-	-	-	-	-
103,401	-	44,677	-	-	-	47,160	-
-							
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
329,616	-	44,677	526,598	107,576	15,467	47,160	150,345
195,391	-	157,223	(54,202)	(14,852)	2,975	367,331	37,108
-	-	-	-	-	-	-	-
107,456	221	-	-	-	-	39,000	-
-	-	-	-	-	-	-	-
107,456	221	-	-	-	-	39,000	-
302,847	221	157,223	(54,202)	(14,852)	2,975	406,331	37,108
551,637	(221)	161,797	495,084	68,003	49,688	500,708	36,580
$ 854,484	$ -	$ 319,020	$ 440,882	$ 53,151	$ 52,663	$ 907,039	$ 73,688

	Special Revenue Funds		Capital Project Funds		
	Solid Waste Fund	Town Square Future Fund	TID No.4	TID No. 5	TID No. 6
Revenues					
Taxes	$ -	$ -	$ 898,989	$ 400,843	$ 71,385
Intergovernmental	105,131	-	119,371	67,437	-
Licenses and permits	-	-	-	-	-
Public charges for services	1,570,410	-	-	-	-
Investment income	41,761	-	125,263	65,645	-
Miscellaneous	-	37,057	-	20,310	-
Total revenues	1,717,302	37,057	1,143,623	554,235	71,385
Expenditures					
Current:					
Public safety	-	-	-	-	-
Public works	1,449,990	-	22,507	2,509	-
Health and human services	-	-	-	-	-
Culture, education, and recreation	-	171,020	-	-	-
Conservation and development	-	-	2,510,340	23,457	-
Capital outlay	550,732	401	(5,090)	232,402	1,820
Debt service:		-			
Principal	70,000	-	625,000	320,000	70,000
Interest, issuance costs and fiscal charges	2,600	-	7,813	39,758	8,995
Total expenditures	2,073,322	171,421	3,160,570	618,126	80,815
Excess (deficiency) of revenues over expenditures	(356,020)	(134,364)	(2,016,947)	(63,891)	(9,430)
Other Financing Sources					
Sale of assets	9,098	-	-	-	-
Transfers in	-	78,600	-	-	-
Transfers out	-	-	(1,854,322)	-	-
Total other financing sources	9,098	78,600	(1,854,322)	-	-
Net change in fund balance	(346,922)	(55,764)	(3,871,269)	(63,891)	(9,430)
Fund Balances (Deficit), Beginning	1,180,194	222,694	3,871,269	1,214,385	23,357
Fund Balances (Deficit), Ending	$ 833,272	$ 166,930	$ -	$ 1,150,494	$ 13,927

Capital Project Funds			Permanent Fund	
TID No. 7	TID No. 8	TID No.9	Library Trust	Total Nonmajor Funds
$ 515,823	$ 64,201	$ -	$ -	$ 2,138,694
99,272	7,337	-	-	1,760,791
-	-	-	-	191,721
-	-	-	-	2,273,223
-	-	-	-	324,412
-	-	-	-	684,285
615,095	71,538	-	-	7,373,126
-	-	-	-	281,406
-	-	-	-	2,399,425
-	-	-	-	542,065
-	-	-	-	1,597,590
90,514	-	27,034	-	2,729,842
-	47,500	-	-	1,049,118
-	-	-	-	1,085,000
-	-	-	-	59,166
90,514	47,500	27,034	-	9,743,612
524,581	24,038	(27,034)	-	(2,370,486)
-	-	-	-	9,098
-	-	-	-	1,223,595
-	-	-	-	(1,893,322)
-	-	-	-	(660,629)
524,581	24,038	(27,034)	-	(3,031,115)
430,440	76,455	-	18,200	10,335,915
$ 955,021	$ 100,493	$ (27,034)	$ 18,200	$ 7,304,800

City of Watertown

Water Utility Plant
Year Ended December 31, 2025

	Balance 1/1/25	Additions	Retirements	Balance 12/31/25
Source of Supply				
Land and land rights	$ 140,057	$ -	$ -	$ 140,057
Structures and improvements	1,057,928	-	-	1,057,928
Wells and springs	1,114,378	17,605	11,560	1,120,423
Supply mains	566,175	-	-	566,175
Total source of supply	2,878,538	17,605	11,560	2,884,583
Pumping				
Land and land rights	20,662	-	-	20,662
Structures and improvements	454,950	-	-	454,950
Other power production equipment	714,675	-	-	714,675
Electric pumping equipment	1,108,436	-	-	1,108,436
Other pumping equipment	39,665	-	-	39,665
Total pumping	2,338,388	-	-	2,338,388
Water Treatment				
Land and land rights	16,442	-	-	16,442
Structures and improvements	7,537,369	-	-	7,537,369
Water treatment equipment	4,348,299	-	-	4,348,299
Total water treatment	11,902,110	-	-	11,902,110
Transmission and Distribution				
Land and land rights	32,763	-	-	32,763
Distribution reservoirs and standpipes	1,444,020	532,584	-	1,976,604
Transmission and distribution mains	24,872,900	1,044,172	28,882	25,888,190
Services	4,378,843	798,261	39,550	5,137,554
Meters	2,372,981	466,545	70,056	2,769,470
Hydrants	3,170,381	37,310	7,815	3,199,876
Total transmission and distribution	36,271,888	2,878,872	146,303	39,004,457
General				
Structures and improvements	3,603,611	-	-	3,603,611
Office furniture and equipment	37,936	6,343	-	44,279
Computer equipment	154,301	3,304	-	157,605
Transportation equipment	303,938	-	20,623	283,315
Stores equipment	32,503	-	-	32,503
Tools, shop and garage equipment	160,975	-	-	160,975
Power-operated equipment	75,310	-	-	75,310
Communication equipment	418,640	-	-	418,640
SCADA equipment	293,154	36,937	-	330,091
Total general	5,080,368	46,584	20,623	5,106,329
Total water utility plant	$ 58,471,292	$ 2,943,061	$ 178,486	$ 61,235,867

City of Watertown

Water Utility Operating Revenues and Expenses
Year Ended December 31, 2025

Operating Revenues	
Sales of water:	
Unmetered	$ 17,592
Metered:	
Residential	2,448,130
Multifamily residential	279,817
Commercial	563,797
Industrial	911,285
Public authorities	119,621
Total metered sales	4,322,650
Private fire protection	62,414
Public fire protection	1,233,351
Total sales of water	5,636,007
Other operating revenues:	
Forfeited discounts	42,625
Rents from water property	134,885
Other	60,652
Total operating revenues	5,874,169
Operating Expenses	
Operation and maintenance:	
Source of supply:	
Maintenance:	
Wells and springs	20,717
Miscellaneous	2,694
Total source of supply	23,411
Pumping:	
Power production labor	9,799
Fuel or purchased power for pumping	360,362
Pumping labor	390
Miscellaneous	506
Maintenance:	
Power production equipment	13,104
Pumping equipment	7,099
Total pumping	391,260
Water treatment:	
Chemicals	35,995
Operation labor	41,017
Miscellaneous	1,448
Maintenance:	
Water treatment equipment	20,552
Total water treatment	99,012

Water Utility Operating Revenues and Expenses
Year Ended December 31, 2025

Transmission and distribution:		
Operation supervision and engineering	$	79,211
Transmission and distribution lines		85,382
Meters		13,572
Miscellaneous		13,172
Maintenance:		
Reservoirs and standpipes		32,482
Mains		263,310
Services		114,904
Hydrants		118,117
Total transmission and distribution		720,150
Customer accounts:		
Meter reading		780
Accounting and collecting labor		77,695
Total customer accounts		78,475
Administrative and general:		
Salaries		226,797
Office supplies		52,872
Outside services employed		178,573
Property insurance		44,176
Injuries and damages		14,216
Employee pensions and benefits		297,048
Regulatory commission		5,562
Miscellaneous		5,536
Transportation		20,894
Maintenance		79,152
Total administrative and general		924,826
Taxes		33,118
Total operation and maintenance		2,270,252
Depreciation		1,298,549
Total operating expenses		3,568,801
Operating income	$	2,305,368

	Balance 1/1/25	Additions	Retirements	Balance 12/31/25
Collecting System				
Collecting mains	$ 20,908,223	$ 1,348,595	$ -	$22,256,818
Interceptor mains	6,632,612	-	-	6,632,612
Force mains	581,764	-	-	581,764
Total collecting system	28,122,599	1,348,595	-	29,471,194
Collecting System Pumping				
Structures and improvements	514,292	-	-	514,292
Receiving wells	853,637	-	-	853,637
Electric pumping equipment	1,449,019	240,807	117,217	1,572,609
Total collecting system pumping	2,816,948	240,807	117,217	2,940,538
Treatment and Disposal				
Land and land rights	2,786,952	-	-	2,786,952
Structures and improvements	1,581,306	-	-	1,581,306
Preliminary treatment equipment	6,586,211	-	-	6,586,211
Primary treatment equipment	1,405,526	-	-	1,405,526
Secondary treatment equipment	3,077,063	-	-	3,077,063
Advanced treatment equipment	2,207,146	-	-	2,207,146
Chlorination equipment	20,603	-	-	20,603
Sludge treatment and disposal equipment	6,881,230	25,484	3,297	6,903,417
Plant site piping	3,123,720	-	-	3,123,720
Flow metering and monitoring equipment	261,121	-	-	261,121
Other treatment and disposal equipment	393,664	-	-	393,664
Total treatment and disposal	28,324,542	25,484	3,297	28,346,729
General				
Structures and improvements	4,429,887	1,062,744	63,997	5,428,634
Office furniture and equipment	93,619	9,486	-	103,105
Computer equipment	579,164	3,304	2,577	579,891
Transportation equipment	855,974	648,143	350,000	1,154,117
Communication equipment	429,595	39,420	-	469,015
Other general equipment	606,957	7,963	4,831	610,089
Laboratory equipment	181,885	-	-	181,885
Total general	7,177,081	1,771,060	421,405	8,526,736
Total wastewater utility plant	$ 66,441,170	$ 3,385,946	$ 541,919	$69,285,197

City of Watertown

Wastewater Utility Operating Revenues and Expenses
Year Ended December 31, 2025

Operating Revenues	
Wastewater revenues:	
Charges for service	$ 5,330,810
Other operating revenues:	
Forfeited discounts	45,925
Miscellaneous	340,321
Total operating revenues	5,717,056
Operating Expenses	
Operation and maintenance:	
Operation:	
Supervision and labor	575,900
Power and fuel for pumping	285,742
Power and fuel for aeration equipment	-
Treatment charges	87,788
Other chemicals	173,528
Laboratory expenses	30,533
Other operating supplies	210,894
Total operation	1,364,385
Maintenance:	
Collection system	46,747
Pumping equipment	63,974
Treatment and disposal plant equipment	63,733
General plant structures and equipment	104,751
Total maintenance	279,205
Customer accounts:	
Accounting and collecting	217,217
Administrative and general:	
Salaries	233,483
Office supplies	7,583
Outside services employed	144,488
Insurance	327,290
Employees pensions and benefits	82,900
Testing	27,038
Miscellaneous	47,760
Total administrative and general	870,542
Taxes	53,163
Total operation and maintenance	2,784,512
Depreciation	1,803,056
Total operating expenses	4,587,568
Operating income	$ 1,129,488

WATERTOWN PAYROLL SUMMARY

For the Period of: 9/16/2026 9/29/2026

Department	Employees FT	Employees PT	Regular Hours	Regular this Pay Period	Y-T-D Regular Actual	Annual Regular Budget	Overtime Hours	Overtime this Pay Period	Y-T-D Overtime Actual	Annual Overtime Budget
Administration	3	2	339	11,754	190,604	281,917	-	-	-	-
Alderpersons (2nd PR)		-	-	-	44,103	59,303	-	-	-	-
Attorney	3	-	240	9,059	157,234	222,321	-	-	-	-
Bldg. Inspection	3	4	279	10,163	198,924	286,891	-	-	-	-
Crossing Guards	-	8	121	1,361	14,306	28,000	-	-	-	-
Engineering	5	-	400	12,896	10,486	27,102	-	-	-	-
Finance	6	-	480	15,882	310,274	469,248	-	-	2,837	3,000
Fire	31	1	3,384	102,051	1,922,788	2,564,329	228	11,184	181,690	247,000
Forestry	2	-	160	4,504	49,635	134,680	2	-	-	-
Health	8	3	734	26,723	537,449	809,474	-	-	-	2,250
Library	8	13	1,044	26,457	484,175	500,677	-	-	-	-
Mayor	1	-	80	3,634	69,632	94,488	-	-	-	-
Media	2	2	185	5,455	101,200	263,120	-	-	-	-
Municipal Building	1	-	80	2,176	28,012	51,917	-	-	150	1,500
Municipal Court	1	1	100	3,418	63,311	89,258	-	-	-	-
Park	8	-	640	17,780	361,576	458,087	8	377	6,920	11,960
Park/Rec Admin	5	2	464	14,415	246,088	422,408	-	-	535	540
Police	54	1	4,186	165,025	3,027,133	4,213,498	356	20,422	162,585	236,600
Police Reserve	-	8	66	997	5,487	15,000	-	-	-	-
Recreation and Pools		24	220	3,828	160,159	187,341	-	-	1,539	4,500
Solid Waste	8	-	721	20,551	374,231	526,359	-	-	1,992	3,000
Street / Storm Water	24	1	1,951	59,905	1,143,357	1,604,333	20	761	14,125	35,500
Wastewater	10	-	800	26,825	517,998	779,039	24	1,258	25,728	18,000
Water Dept.	11	-	880	32,308	605,843	839,515	30	1,413	13,540	23,500
TOTALS	**194 FT**	**70 PT**	**17551**	**$577,166**	**$10,624,004**	**$14,928,305**	**665**	**$35,416**	**$411,641**	**$587,350**

Invoice Number	Description	GL Account	Invoice Date	Invoice Amount	Check Number	Check Issue Date
10-33 VEHICLE SERVICES LLC						
910						
4697	EQUIPMENT - 602	01521144	09/17/2026	234.93	468783	09/22/2026
Total 10-33 VEHICLE SERVICES LLC:				234.93		
1ST AYD CORPORATION						
6380						
PSI898382	WIPERS, GLOVES, SPRAY PAINT	01554118	08/21/2026	304.15	468571	09/01/2026
PSI901332	PENETRATING GEL	01541120	09/02/2026	190.08	468728	09/15/2026
Total 1ST AYD CORPORATION:				494.23		
AGRI DRAIN CORPORATION						
554776						
INV0700071	GUARD FOR WILBUR ST INLET	16581646	09/08/2026	498.08	468729	09/15/2026
Total AGRI DRAIN CORPORATION:				498.08		
AIR ONE EQUIPMENT INC						
1423						
240377	SHOULDER PULL STRAPS	24581105	08/26/2026	176.40	468663	09/08/2026
240665	ROOF HOOK	24581105	09/01/2026	180.00	468730	09/15/2026
240778	CHEST STRAP	24581105	09/03/2026	202.75	468784	09/22/2026
Total AIR ONE EQUIPMENT INC:				559.15		
AIRGAS USA LLC						
1424						
9174732292	WELSING GUN - WW	02831040	08/16/2026	847.00	468664	09/08/2026
Total AIRGAS USA LLC:				847.00		
AKA HYDRAULICS & CONTROLS LLC						
555771						
1388	PACKER CYLINDER AND LABOR - VEH #23	17581720	08/26/2026	3,037.00	468731	09/15/2026
1391	ORINGS AND SWIVEL CLEANED	01541120	08/31/2026	91.75	468665	09/08/2026
1395	CRIMPER LABOR	01541120	09/02/2026	85.00	468731	09/15/2026
Total AKA HYDRAULICS & CONTROLS LLC:				3,213.75		
ALL HANDS FIRE EQUIPMENT LLC						
556399						
INV25325	ROPE TRACKER	24581105	08/18/2026	181.80	468572	Multiple
INV25325	ROPE TRACKER	24581105	08/18/2026	181.80-		
Total ALL HANDS FIRE EQUIPMENT LLC:				.00		
ALSCO INC						
1512						
IMIL2245455	COVERALL SERVICE	01517118	09/02/2026	60.83	468785	09/22/2026
Total ALSCO INC:				60.83		
AMERICAN SAFETY INSTITUTE LLC						
556554						
33468	AFG GRANT CEVO 4&5	24581102	07/01/2026	5,161.98	468573	09/01/2026

Invoice Number	Description	GL Account	Invoice Date	Invoice Amount	Check Number	Check Issue Date
33507	AFG GRANT CEVO 4&5	24581102	07/07/2026	557.90	468573	09/01/2026
Total AMERICAN SAFETY INSTITUTE LLC:				5,719.88		
ANIMAL HEALTH CENTER						
1571						
113794	K9 EXPENSES	24581112	08/31/2026	274.49	468786	09/22/2026
113985	K9 EXPENSES	24581112	09/14/2026	68.25	468786	09/22/2026
Total ANIMAL HEALTH CENTER:				342.74		
APG OF SOUTHERN WISCONSIN						
1003						
21406-0826	PUBLISHED NOTICES-AUGUST 2026-OFFICIAL PUBS	01511120	08/31/2026	1,083.79	468733	09/15/2026
Total APG OF SOUTHERN WISCONSIN:				1,083.79		
APWA - WISCONSIN CHAPTER						
1541						
000953423	MEMEBERSHIP RENEWAL 2027	01541022	09/09/2026	452.00	468732	09/15/2026
000953423	MEMEBERSHIP RENEWAL 2027	01542118	09/09/2026	452.00	468732	09/15/2026
000953423	MEMEBERSHIP RENEWAL 2027	16581618	09/09/2026	226.00	468732	09/15/2026
000959326	MEMEBERSHIP RENEWAL 2026 PARTIAL MMCB	16581618	09/09/2026	37.66	468732	09/15/2026
Total APWA - WISCONSIN CHAPTER:				1,167.66		
AQUATIC INFORMATICS INC						
554383						
119533	WIMS BASIC SUPPORT/MAINT - WTR	03992118	09/03/2026	2,338.98	468787	09/22/2026
119533	WIMS BASIC SUPPORT/MAINT - WW	02850020	09/03/2026	2,338.97	468787	09/22/2026
Total AQUATIC INFORMATICS INC:				4,677.95		
AT&T - 9009						
1017						
WI242222	MAINTENANCE CONTRACT-POLICE	01521120	08/21/2026	20,732.60	468788	09/22/2026
Total AT&T - 9009:				20,732.60		
AT&T MOBILITY - FIRSTNET						
552664						
287303591659X09012026	CELL PHONES-ATTY	01516118	08/23/2026	36.70	2610050	09/18/2026
287303591659X09012026	CELL PHONES-BSZ	01524132	08/23/2026	147.81	2610050	09/18/2026
287303591659X09012026	CELL PHONES-ECON DEV	60510518	08/23/2026	39.02	2610050	09/18/2026
287303591659X09012026	CELL PHONES-ENGINEERING	01541032	08/23/2026	213.41	2610050	09/18/2026
287303591659X09012026	CELL PHONES-FINANCE ELECTIONS	01514118	08/23/2026	38.92	2610050	09/18/2026
287303591659X09012026	CELL PHONES-FORESTRY	01561118	08/23/2026	63.98	2610050	09/18/2026
287303591659X09012026	CELL PHONES-IT	01518632	08/23/2026	44.66	2610050	09/18/2026
287303591659X09012026	CELL PHONES-LIBRARY	11581232	08/23/2026	55.60	2610050	09/18/2026
287303591659X09012026	CELL PHONES-MAYOR	01513132	08/23/2026	36.70	2610050	09/18/2026
287303591659X09012026	CELL PHONES-MEDIA	01518418	08/23/2026	38.92	2610050	09/18/2026
287303591659X09012026	CELL PHONES-PARK	01554132	08/23/2026	68.59	2610050	09/18/2026
287303591659X09012026	CELL PHONES-RECREATION	01552032	08/23/2026	197.89	2610050	09/18/2026
287303591659X09012026	CELL PHONES-SOLID WASTE	17581718	08/23/2026	41.92	2610050	09/18/2026
287303591659X09012026	CELL PHONES-STORM WATER	16581631	08/23/2026	70.91	2610050	09/18/2026
287303591659X09012026	CELL PHONES-STREET	01542132	08/23/2026	154.75	2610050	09/18/2026
287303591659X09012026	CELL PHONES-STREET	01542420	08/23/2026	146.96	2610050	09/18/2026

Invoice Number	Description	GL Account	Invoice Date	Invoice Amount	Check Number	Check Issue Date
287303591659X09012026	CELL PHONES-WAC	01552232	08/23/2026	19.00	2610050	09/18/2026
287303591659X09012026	CELL PHONES-WW	02820032	08/23/2026	408.15	2610050	09/18/2026
287303591659X09012026	CELL PHONES-WATER	03992118	08/23/2026	674.13	2610050	09/18/2026
287310587104X08152026	CELL PHONES-PD	01521132	08/07/2026	1,500.53	468574	09/01/2026
287310587104X09152026	CELL PHONES-PD	01521132	09/07/2026	1,530.87	468849	09/29/2026
Total AT&T MOBILITY - FIRSTNET:				5,529.42		
AUTUMN STEGGALL						
60305						
081826	TRAINING REIMBURSEMENT FIRE	01523148	08/18/2026	375.00	468575	09/01/2026
Total AUTUMN STEGGALL:				375.00		
AYRES ASSOCIATES INC						
1990						
231891	LOWER DAM INSP SEEPAGE REPAIR PROJ 37-0242.00	05581142	08/13/2026	600.00	468666	09/08/2026
Total AYRES ASSOCIATES INC:				600.00		
BADGER PEST CONTROL LLC						
552514						
330972	PEST CONTROL WAC	01552217	08/24/2026	65.00	468576	09/01/2026
332092	PARK PEST CONTROL	01554118	08/24/2026	80.00	468576	09/01/2026
332095	PEST CONTROL	01541218	08/24/2026	45.00	468667	09/08/2026
332095	PEST CONTROL	17581718	08/24/2026	45.00	468667	09/08/2026
332099	PEST CONTROL-PARKS	01554118	08/24/2026	65.00	468576	09/01/2026
332102	PARK PEST CONTROL	01554118	08/24/2026	80.00	468576	09/01/2026
332215	PARK PEST CONTROL	01554118	08/24/2026	80.00	468576	09/01/2026
Total BADGER PEST CONTROL LLC:				460.00		
BADGER WELDING SUPPLIES INC						
2043						
3951270	OXYGEN PICKUP	01523154	08/06/2026	25.00	468577	09/01/2026
3951590	OXYGEN REFILL	01523154	08/12/2026	104.31	468577	09/01/2026
Total BADGER WELDING SUPPLIES INC:				129.31		
BAKER TILLY US LLP						
2051						
BTUS-10005590	2025 SINGLE AUDIT	01515742	07/16/2026	1,770.00	468578	09/01/2026
Total BAKER TILLY US LLP:				1,770.00		
BETTY JIMENEZ						
54426						
9926	SODA REIMBURSEMENT SR CTR	24581107	09/09/2026	46.97	468734	09/15/2026
Total BETTY JIMENEZ:				46.97		
BLAINS FARM & FLEET						
55126						
SOI000002896	CAULK GUN WAC	01552220	08/28/2026	179.00	468668	09/08/2026
SOI000002896	POWER SUPPLY, IMPACT WRENCH, LITHIUM STARTER KI	05554170	08/28/2026	447.99	468668	09/08/2026
SOI000002897	BLEACH WAC	01552218	08/28/2026	40.41	468668	09/08/2026
SOI000003014	CHOP SAW	05554170	09/08/2026	239.00	468735	Multiple

Invoice Number	Description	GL Account	Invoice Date	Invoice Amount	Check Number	Check Issue Date
SOI000003014	ALUM SCOOP, GARDEN SPADE	01561118	09/08/2026	169.96	468735	Multiple
SOI000003014	BATTERY, CORE CHARGE, PAN SEAT	01554142	09/08/2026	192.98	468735	Multiple
SOI000003014	CHOP SAW	05554170	09/08/2026	239.00-		
SOI000003014	ALUM SCOOP, GARDEN SPADE	01561118	09/08/2026	169.96-		
SOI000003014	BATTERY, CORE CHARGE, PAN SEAT	01554142	09/08/2026	192.98-		
Total BLAINS FARM & FLEET:				667.40		
BONNIE LOUKOTA						
556573						
2000510000	REFUND UTILITY OVERPAYMENT	99001105	09/14/2026	9.02	468850	09/29/2026
Total BONNIE LOUKOTA:				9.02		
BRICKLINE INC						
556454						
APPL FOR PYMT NO 3 - #	#1-26 PAVEMENT MARKING	05581169	09/14/2026	3,609.00	468789	09/22/2026
Total BRICKLINE INC:				3,609.00		
BROOKS TRACTOR INC						
2775						
S74551	FILTERS - VEH #139	01541120	09/16/2026	304.44	468790	09/22/2026
S74552	CYLINDER - VEH #193	01541120	09/16/2026	167.28	468790	09/22/2026
S74734	MUFFLER AND CLAMP - VEH #192	01541120	09/22/2026	549.09	468851	09/29/2026
Total BROOKS TRACTOR INC:				1,020.81		
BUELOW VETTER BUIKEMA OLSON & VLIET LLC						
2932						
115	AUDITOR LETTER	01515742	09/03/2026	129.00	468736	09/15/2026
Total BUELOW VETTER BUIKEMA OLSON & VLIET LLC:				129.00		
CALLIE BROOKS						
556577						
900480003	REFUND UTILITY OVERPAYMENT	99001105	09/14/2026	249.56	468852	09/29/2026
Total CALLIE BROOKS:				249.56		
CAMERON LIBICK						
556129						
LIBICK 090526	SAFETY BOOT REIMBURSEMENT	17581759	09/05/2026	100.00	468737	09/15/2026
Total CAMERON LIBICK:				100.00		
CAROLYN THOMPSON						
556552						
0035727	REFUND WATER EXERCISE CLASS	01446232	08/12/2026	40.00	468579	09/01/2026
Total CAROLYN THOMPSON:				40.00		
CENTURYLINK						
3301						
800298572	LONG DISTANCE LINE CHARGES: AUG	01517132	09/01/2026	.54	468738	09/15/2026

Invoice Number	Description	GL Account	Invoice Date	Invoice Amount	Check Number	Check Issue Date
Total CENTURYLINK:				.54		
CHARLES BLIEFERNICHT						
556561						
2101410000	REFUND UTILITY OVERPAYMENT	99001105	08/25/2026	77.85	468669	09/08/2026
Total CHARLES BLIEFERNICHT:				77.85		
CHARTER COMMUNICATIONS						
3417						
170726201082126	PHONE-AUG 2026-CITY HALL	01517132	08/21/2026	167.20	2610051	09/18/2026
170726201082126	PHONE-AUG 2026-POLICE	01521132	08/21/2026	245.47	2610051	09/18/2026
170726201082126	PHONE-AUG 2026-FIRE	01523132	08/21/2026	79.20	2610051	09/18/2026
170726201082126	PHONE-AUG 2026-HEALTH	01531232	08/21/2026	57.20	2610051	09/18/2026
170726201082126	PHONE-AUG 2026-STREET	01542132	08/21/2026	61.60	2610051	09/18/2026
170726201082126	PHONE-AUG 2026-LIBRARY	11581232	08/21/2026	74.80	2610051	09/18/2026
170726201082126	PHONE-AUG 2026-SR CTR	01552032	08/21/2026	57.20	2610051	09/18/2026
170726201082126	PHONE-AUG 2026-WW	02820032	08/21/2026	70.40	2610051	09/18/2026
170726201082126	PHONE-AUG 2026-WATER	03992118	08/21/2026	66.00	2610051	09/18/2026
170726201082126	PHONE-AUG 2026-ENVIRO HEALTH	14531332	08/21/2026	17.60	2610051	09/18/2026
Total CHARTER COMMUNICATIONS:				896.67		
CHERRY PIE LLC						
554836						
2026-074A	2026 TS EVENT	26554341	08/08/2025	3,000.00	468580	09/01/2026
Total CHERRY PIE LLC:				3,000.00		
CON COR COMPANY INC						
3714						
3240	REAR WHEELS - VEH #101	01541120	09/17/2026	414.33	468853	09/29/2026
Total CON COR COMPANY INC:				414.33		
CONNIE WANKE						
556553						
0035182	REFUND CRANFEST TRIP	01446211	08/10/2026	75.00	468582	09/01/2026
Total CONNIE WANKE:				75.00		
COREY OIL LTD						
3786						
660851	DEF FUEL	01541140	08/25/2026	281.86	468583	09/01/2026
660851	DEF FUEL	17581740	08/25/2026	140.92	468583	09/01/2026
660851	DEF FUEL	16581640	08/25/2026	140.92	468583	09/01/2026
Total COREY OIL LTD:				563.70		
CORNERSTONE DETENTION PRODUCTS						
3687						
102637	INTERCOM SYSTEM REPAIR-POLICE	01517120	09/17/2026	700.00	468791	09/22/2026
Total CORNERSTONE DETENTION PRODUCTS:				700.00		

Invoice Number	Description	GL Account	Invoice Date	Invoice Amount	Check Number	Check Issue Date
CORNERSTONE ENVIRONMENTAL GROUP LLC HOWM						
3785						
52635987	OLD LANDFILL MONITORING PER CONTRACT	17581726	08/27/2026	1,828.72	468584	09/01/2026
Total CORNERSTONE ENVIRONMENTAL GROUP LLC HOWM:				1,828.72		
CORY SCHULTZ						
554115						
082626	TRAINING REIMBURSEMENT	01523148	08/26/2026	500.00	468670	09/08/2026
Total CORY SCHULTZ:				500.00		
CRANE 1 SERVICES INC						
554412						
IN28-09603	SHOP CRANE ANNUAL INSPECTION	01541120	09/03/2026	1,334.43	468792	09/22/2026
IN28-09603	SHOP CRANE ANNUAL INSPECTION	17581720	09/03/2026	667.22	468792	09/22/2026
Total CRANE 1 SERVICES INC:				2,001.65		
CREATIVE PRODUCT SOURCING INC						
3882						
170330	DARE SUPPLIES	24581113	09/08/2026	1,323.70	468793	09/22/2026
Total CREATIVE PRODUCT SOURCING INC:				1,323.70		
CULLIGAN WATER CONDITIONING						
3950						
83126	SENIOR SALT	01552017	08/31/2026	19.50	468671	09/08/2026
Total CULLIGAN WATER CONDITIONING:				19.50		
CUMMINS INC						
3957						
4Q-260813293	GENERATOR REPAIRS	01517120	08/21/2026	879.05	468585	09/01/2026
Total CUMMINS INC:				879.05		
DAKOTA LENSKE						
554078						
LENSKE - 20260831	REIMB-LENSKE PARKING	01521156	09/02/2026	20.05	468672	09/08/2026
Total DAKOTA LENSKE:				20.05		
DALMARAY CONCRETE PRODUCTS INC						
556179						
65999	MH'S FOR WILBUR ST	16581646	08/21/2026	3,684.00	468739	09/15/2026
Total DALMARAY CONCRETE PRODUCTS INC:				3,684.00		
DEAN HEALTH PLAN						
555757						
2916435	HEALTH BENEFIT EE-OCT	01213163	09/17/2026	35,488.46	2610052	09/17/2026
2916435	HEALTH BENEFIT ER-OCT	01213163	09/17/2026	283,341.53	2610052	09/17/2026
2916435	HEALTH BENEFIT ER-SEP REITZ F PD	01213163	09/17/2026	2,132.37-	2610052	09/17/2026
2916435	HEALTH BENEFIT EE-SEP REITZ F PD	01213163	09/17/2026	236.93-	2610052	09/17/2026
2916435	HEALTH BENEFIT EE-SEP LENSKE S>F PD	01213163	09/17/2026	140.42	2610052	09/17/2026
2916435	HEALTH BENEFIT ER-SEP LENSKE S>F PD	01213163	09/17/2026	1,263.79	2610052	09/17/2026

Invoice Number	Description	GL Account	Invoice Date	Invoice Amount	Check Number	Check Issue Date
2916435	HEALTH BENEFIT EE-SEP WILLIAMS S COBRA	01213163	09/17/2026	482.55	2610052	09/17/2026
2916435	HEALTH BENEFIT ER-SEP WILLIAMS S COBRA	01213163	09/17/2026	482.55	2610052	09/17/2026
2916435	HEALTH BENEFIT ER-OCT WILLIAMS S COBRA	01213163	09/17/2026	482.55	2610052	09/17/2026
2916435	HEALTH BENEFIT EE-OCT WILLIAMS S COBRA	01213163	09/17/2026	482.55	2610052	09/17/2026
2916435	HEALTH BENEFIT EE-OCT ITALIANO K S COBRA	01213163	09/17/2026	965.09	2610052	09/17/2026
2916435	HEALTH BENEFIT EE-SEP ITALIANO K S COBRA	01213163	09/17/2026	965.09	2610052	09/17/2026
2916435	HEALTH BENEFIT EE-AUG ITALIANO K S COBRA	01213163	09/17/2026	965.09	2610052	09/17/2026
Total DEAN HEALTH PLAN:				322,690.37		
DELTA DENTAL PLAN OF WI						
4264						
2618507	EMPLOYEE DENTAL INSURANCE-EE	01213168	09/17/2026	1,503.67	2610053	09/17/2026
2618507	EMPLOYEE DENTAL INSURANCE-ER	01213168	09/17/2026	13,695.94	2610053	09/17/2026
2618507	EMPLOYEE DENTAL INSURANCE- COBRA OCT BACHLER	01213168	09/17/2026	107.33	2610053	09/17/2026
2618507	EMPLOYEE DENTAL INSURANCE- COBRA OCT WILLIAMS	01213168	09/17/2026	107.33	2610053	09/17/2026
2618507	EMPLOYEE DENTAL INSURANCE- COBRA SEP WILLIAMS	01213168	09/17/2026	107.33	2610053	09/17/2026
2618507	EMPLOYEE DENTAL INSURANCE-EE LENSKE S>F SEP	01213168	09/17/2026	7.24	2610053	09/17/2026
2618507	EMPLOYEE DENTAL INSURANCE-ER LENSKE S>F SEP	01213168	09/17/2026	65.23	2610053	09/17/2026
2618507V	EMPLOYEE VISION INSURANCE-OCT	01213169	09/17/2026	1,239.46	2610053	09/17/2026
Total DELTA DENTAL PLAN OF WI:				16,833.53		
DIAMOND BUSINESS GRAPHICS						
4340						
216649	9X12 EVIDENCE ENVELOPES	01521118	08/24/2026	738.15	468586	09/01/2026
216658	6X9 EVIDENCE ENVELOPES	01521118	08/25/2026	720.35	468586	09/01/2026
216681	PD - EVIDENCE TAGS	01521118	08/27/2026	333.91	468586	09/01/2026
Total DIAMOND BUSINESS GRAPHICS:				1,792.41		
DIGGERS HOTLINE INC						
4466						
260 8 60501	LOCATE TICKET FEES - WTR	03666518	08/31/2026	1,292.40	468673	09/08/2026
Total DIGGERS HOTLINE INC:				1,292.40		
DODGE CO CLERK OF COURTS						
4541						
ROBERTS 26-11871	BOND-ROBERTS, ANDREW J 19940801	01271990	08/26/2026	500.00	468620	09/03/2026
Total DODGE CO CLERK OF COURTS:				500.00		
DODGE CO REGISTER OF DEEDS						
4545						
903 WERNER ST	SATISIFACTION OF MORTGAGE-903 WERNER ST	01514018	09/15/2026	30.00	468794	09/22/2026
CUP 1415 CENTER ST	RECORD CUP-1415 CENTER ST	01514018	09/24/2026	30.00	468854	09/29/2026
Total DODGE CO REGISTER OF DEEDS:				60.00		
DODGE CO TREASURER						
4565						
082026	COUNTY COURT FINES-AUG 2026	01436100	09/03/2026	273.00	468740	09/15/2026
Total DODGE CO TREASURER:				273.00		

Invoice Number	Description	GL Account	Invoice Date	Invoice Amount	Check Number	Check Issue Date
DYNAMIC LIFECYCLE INNOVATIONS INC						
556049						
INV-260814008	APPLIANCE & ELECTRONIC RECYCLING	17581741	09/02/2026	519.03	468674	09/08/2026
Total DYNAMIC LIFECYCLE INNOVATIONS INC:				519.03		
EC PLUMBING LLC						
554247						
5617	ANNUAL BACKFLOW DEVICE TEST	01541218	09/03/2026	165.00	468741	09/15/2026
Total EC PLUMBING LLC:				165.00		
EDWARD MEYER						
556565						
201130002	REFUND UTILITY OVERPAYMENT	99001105	08/25/2026	180.34	468675	09/08/2026
Total EDWARD MEYER:				180.34		
EMERGENCY COMMUNICATION SYSTEM						
5555						
4901	COUNTRY CLUB TORNADO SIREN INSTALL	05525170	08/24/2026	10,075.00	468742	09/15/2026
Total EMERGENCY COMMUNICATION SYSTEM:				10,075.00		
EMERGENCY STARTING & TOWING LLC						
5560						
36279	TOWING-POLICE	01521149	08/11/2026	300.00	468587	09/01/2026
36339	TOWING-POLICE	01521149	09/02/2026	100.00	468795	09/22/2026
823261	TOWING-POLICE	01521149	08/23/2026	125.00	468587	09/01/2026
Total EMERGENCY STARTING & TOWING LLC:				525.00		
EMPLOYEE BENEFITS CORPORATION						
5284						
5607484	EBC COBRA ADMINISTRATION FEES	01519545	09/17/2026	167.31	2610054	09/30/2026
5607484	EBC FLEX ADMINISTRATION FEES	01519545	09/17/2026	238.50	2610054	09/30/2026
Total EMPLOYEE BENEFITS CORPORATION:				405.81		
ENVIRONMENTAL SPECIALISTS LLC						
5633						
70274	PORTABLE RENTAL-PARK	01554118	09/01/2026	665.00	468676	09/08/2026
70450	TS PORTOS	26554320	09/01/2026	371.00	468676	09/08/2026
Total ENVIRONMENTAL SPECIALISTS LLC:				1,036.00		
ENVIROTECH EQUIPMENT						
5635						
26-0028071	CYLINDER - VEH #23	17581720	08/10/2026	4,648.06	468588	09/01/2026
26-0028120	FLITERS (4)	17581720	08/28/2026	744.04	468677	09/08/2026
26-0028121	CYLINDER AND CHAIN REPLACED - VEH #23	17581720	08/28/2026	7,626.59	468796	09/22/2026
Total ENVIROTECH EQUIPMENT:				13,018.69		
EZ OFFICE PRODUCTS						
5018						
879891	COPY PAPER - REC	01552018	09/09/2026	245.94	468855	09/29/2026

Invoice Number	Description	GL Account	Invoice Date	Invoice Amount	Check Number	Check Issue Date
Total EZ OFFICE PRODUCTS:				245.94		
EZ PROMOTION & APPAREL LLC						
554285						
INKS1008927	FLAG FOOTBALL SHIRTS	01552118	08/31/2026	676.00	468678	09/08/2026
Total EZ PROMOTION & APPAREL LLC:				676.00		
EZRA SUHR MUSIC						
555291						
1007	VETERAN'S DAY ENTERTAINMENT	24581107	11/10/2026	150.00	468856	09/29/2026
Total EZRA SUHR MUSIC:				150.00		
FARRELL EQUIPMENT & SUPPLY CO						
6077						
340467	REBAR FOR CONCRETE-INLETS	16581646	08/12/2026	387.93	468589	09/01/2026
Total FARRELL EQUIPMENT & SUPPLY CO:				387.93		
FEHR GRAHAM ENGINEERING & ASSOCIATES						
6094						
142251	ANNUAL SAFETY SERVICES - WTR	03992118	08/13/2026	712.50	468679	09/08/2026
142251	ANNUAL SAFETY SERVICES - WW	02850023	08/13/2026	712.50	468679	09/08/2026
Total FEHR GRAHAM ENGINEERING & ASSOCIATES:				1,425.00		
FIRE SERVICE INC						
6371						
WI-28910	4161 REPAIR	01523142	08/17/2026	171.62	468590	09/01/2026
WI-29426	MED 54 REPAIR	01523142	09/04/2026	389.81	468797	09/22/2026
WI-29529	INDICATOR LIGHT	01523142	09/11/2026	218.09	468797	09/22/2026
WI-29659	ENGINE 61 REPAIR	01523142	09/16/2026	49.54	468857	09/29/2026
WI-29684	TRUCK 71 REPAIRS	01523142	09/16/2026	5,552.81	468857	09/29/2026
WI-29694	TRUCK 71 REPAIRS	01523142	09/17/2026	2,653.66	468857	09/29/2026
Total FIRE SERVICE INC:				9,035.53		
FIRST SUPPLY LLC - MADISON						
6383						
15305433-00	FERNCO PIPE REPAIR	16581646	09/04/2026	40.29	468798	09/22/2026
15315611-00	CASTINGS	16581646	09/11/2026	5,950.00	468858	09/29/2026
15315611-00	CASTINGS	02973011	09/11/2026	1,350.00	468858	09/29/2026
Total FIRST SUPPLY LLC - MADISON:				7,340.29		
FOREMOST PROMOTIONS						
6649						
746673	SCHOOL SUPPLIES	01521155	04/09/2026	419.18	468799	09/22/2026
Total FOREMOST PROMOTIONS:				419.18		
FOREST LANDSCAPING & CONSTRUCTION INC						
6647						
APPL FOR PYMT NO 3 - 4	#4-26 ANNUAL STREET & UTILITY RECONSTRUCTION	02973011	09/16/2026	4,889.38	468800	09/22/2026
APPL FOR PYMT NO 3 - 4	#4-26 ANNUAL STREET & UTILITY RECONSTRUCTION	03999999	09/16/2026	7,916.44	468800	09/22/2026

Invoice Number	Description	GL Account	Invoice Date	Invoice Amount	Check Number	Check Issue Date
APPL FOR PYMT NO 3 - 4	#4-26 ANNUAL STREET & UTILITY RECONSTRUCTION	05581169	09/16/2026	116,498.60	468800	09/22/2026
APPL FOR PYMT NO 3 - 4	#4-26 ANNUAL STREET & UTILITY RECONSTRUCTION	16581660	09/16/2026	27,793.63	468800	09/22/2026
Total FOREST LANDSCAPING & CONSTRUCTION INC:				157,098.05		
FORMAX LLC						
555546						
347357	BILL BURSTER MAINT CONTRACT - WTR	03903018	09/01/2026	990.00	468801	09/22/2026
Total FORMAX LLC:				990.00		
FRAWLEY OIL COMPANY INC						
6728						
60333	PARK OIL	01554142	06/12/2026	735.00	468859	09/29/2026
Total FRAWLEY OIL COMPANY INC:				735.00		
GAPPA SECURITY SOLUTIONS						
7125						
34384	CTRL SYSTEM-PEDISTAL BY GATE - WW	02831040	09/01/2026	901.90	468802	09/22/2026
34389	FACEPLATE - WW	02831040	09/01/2026	325.00	468802	09/22/2026
34390	INSTALL ADDITIONS-LOCK CTRL SYSTEM - WW	02850020	09/01/2026	5,086.73	468802	09/22/2026
34390	INSTALL ADDITIONS-LOCK CTRL SYSTEM - WTR	03992318	09/01/2026	3,305.17	468802	09/22/2026
34509	DOOR LOCK CORE(10) - WTR	03600318	09/18/2026	487.00	468860	09/29/2026
34509	DOOR LOCK CORE(10) - WW	02831040	09/18/2026	487.00	468860	09/29/2026
Total GAPPA SECURITY SOLUTIONS:				10,592.80		
GENERAL CODE LLC						
7208						
GC00136378	ECODE 360 ANNUAL MAINTENANCE	01511126	08/01/2026	1,295.00	468743	09/15/2026
Total GENERAL CODE LLC:				1,295.00		
GFL ENVIRONMENTAL						
553450						
U90000339109	TRASH DISPOSAL AIRPORT-SEPT 2026	01545318	08/19/2026	95.63	468803	09/22/2026
V70000025012	LANDFILL FEES - PER CONTRACT	17581742	08/31/2026	16,657.95	468680	09/08/2026
Total GFL ENVIRONMENTAL:				16,753.58		
GNI OF WATERTOWN LLC						
556587						
2025 TAX REFUND	2025 ASSESSMENT SETTLEMENT AGREEMENT	50121110	09/15/2026	8,081.00	468905	09/30/2026
Total GNI OF WATERTOWN LLC:				8,081.00		
GORDON FLESCH CO INC						
6450						
I604067	COPIER LEASE	11581218	08/31/2026	265.37	468719	09/11/2026
IN15735104	COPIER USAGE	11581218	08/20/2026	196.53	468720	09/11/2026
Total GORDON FLESCH CO INC:				461.90		
H&H FIRE PROTECTION LLC						
8009						
21776	FIRE EXTINGUISHER-SENIOR CENTER	01552017	09/14/2026	93.00	468861	09/29/2026

Invoice Number	Description	GL Account	Invoice Date	Invoice Amount	Check Number	Check Issue Date
Total H&H FIRE PROTECTION LLC:				93.00		
HARBOR FREIGHT TOOLS USA INC						
554793						
8E49391A	LIGHT FOR PARK SHOP	01554118	08/24/2026	69.98	468804	09/22/2026
Total HARBOR FREIGHT TOOLS USA INC:				69.98		
HARMONY CONSTRUCTION MANAGMENT INC						
556567						
26-14 - 1	EMERGENCY PREP - DRAW FOR BUILDING - ARPA	15531460	09/10/2026	91,087.00	468805	09/22/2026
26-14 - 1	HEALTH - DRAW FOR BUILDING	24531260	09/10/2026	4,267.22	468805	09/22/2026
Total HARMONY CONSTRUCTION MANAGMENT INC:				95,354.22		
HAWKINS INC						
8245						
7518702	WAC CHEMICALS	01552240	08/03/2026	1,142.01	468591	09/01/2026
Total HAWKINS INC:				1,142.01		
HEALTH CARE LOGISTICS						
552770						
310575598	HEALTH - THERMOMETERS FOR VACCINE STORAGE	01531242	09/04/2026	730.42	468744	09/15/2026
Total HEALTH CARE LOGISTICS:				730.42		
HOLZ WATERTOWN						
8565						
193449	ELEMENT - VEH #96	01541120	09/21/2026	93.84	468862	09/29/2026
193459	FILTER - VEH #96	01541120	09/21/2026	19.00	468862	09/29/2026
Total HOLZ WATERTOWN:				112.84		
HTOO KLER						
556574						
206930001	REFUND UTILITY OVERPAYMENT	99001105	09/14/2026	109.49	468863	09/29/2026
Total HTOO KLER:				109.49		
HYDROCORP						
8994						
CI-15536	CROSS CONNECTION PROGRAM - WTR	03992318	09/01/2026	1,417.70	468681	09/08/2026
Total HYDROCORP:				1,417.70		
I STATE TRUCK CENTER						
9027						
C272045734:01	EXCHANGE / SUPPLY UNIT - VEH #30	01541120	08/17/2026	1,083.60	Multiple	09/08/2026
C272045862:01	FLITERS - STOCK	01541120	08/25/2026	57.36	Multiple	09/08/2026
C272045865:01	CABIN FILTERS - VEH 30	01541120	08/25/2026	57.36	468718	09/08/2026
C272045866:01	SEALING RING - VEH #57	01541120	08/26/2026	5.97	468718	09/08/2026
C272045878:01	EXCHANGE SUPPLY UNIT	01541120	08/26/2026	230.00-	468718	09/08/2026
C272045879:01	VALVE EXCHANGE	01541120	08/26/2026	370.02-	468718	09/08/2026
C272046068:01	DOSER VALVE - VEH #57	01541120	09/11/2026	57.50-	469023	10/13/2026

Invoice Number	Description	GL Account	Invoice Date	Invoice Amount	Check Number	Check Issue Date
Total I STATE TRUCK CENTER:				546.77		
ID NETWORKS INC						
9010						
286489	CLEANNING/SILICONE KIT	01521126	09/16/2026	205.00	468864	09/29/2026
Total ID NETWORKS INC:				205.00		
ILLINOIS TOLLWAY IPASS						
555824						
VN5910436156	TOLLS	01521117	08/18/2026	32.00	468592	09/01/2026
Total ILLINOIS TOLLWAY IPASS:				32.00		
INSIGHT FS						
9415						
16023485	GASOLINE - WW	02820040	08/11/2026	2,419.86	468745	09/15/2026
16023642	GASOLINE - WW	02820040	09/15/2026	2,703.36	468865	09/29/2026
57060850	RANGER PRO, TRIPLET-PARKS	01554141	09/23/2026	650.64	468865	09/29/2026
Total INSIGHT FS:				5,773.86		
INTERSTATE BILLING SERVICE INC						
9490						
X101140842:01	DISC BRAKES (4)	01541120	08/17/2026	421.20	468593	09/01/2026
Total INTERSTATE BILLING SERVICE INC:				421.20		
J&L TIRE INC						
10009						
129851	SQUAD REPAIRS-POLICE	01521144	08/27/2026	38.00	468683	09/08/2026
129926	TUBES	01554118	09/01/2026	159.15	468746	09/15/2026
391892	SQUAD REPAIRS-POLICE	01521144	08/27/2026	54.95	468683	09/08/2026
391923	SQUAD REPAIRS-POLICE	01521144	08/28/2026	128.94	468683	09/08/2026
Total J&L TIRE INC:				381.04		
JAMIE HERNANDEZ - PETTY CASH						
556437						
081326 LIB	POSTAGE	11581218	08/13/2026	13.00	468721	09/11/2026
090126 LIB	FRIENDS: NEW DIR BREAKFAST	11581250	09/01/2026	41.54	468721	09/11/2026
Total JAMIE HERNANDEZ - PETTY CASH:				54.54		
JANI KING OF MILWAUKEE						
10100						
MIL09260117	CLEANING SERVICE AT AIRPORT-SEPT 2026	01545318	09/01/2026	642.75	468806	09/22/2026
Total JANI KING OF MILWAUKEE:				642.75		
JAY PIRKEL						
555062						
R004 T9143 A042087	REIMBURSE SAFETY FOOTWEAR - WW	02820018	09/18/2026	100.00	468866	09/29/2026
Total JAY PIRKEL:				100.00		

Invoice Number	Description	GL Account	Invoice Date	Invoice Amount	Check Number	Check Issue Date
JEFFERSON CO CLERK OF COURTS						
10226						
ALAMI 26-12885	BOND-ALAMI, JOSEPH S 19871203	01271990	09/18/2026	500.00	468807	09/22/2026
CIT#BM047899-5	COURT PAYMENT OWED COUNTY	01436100	08/25/2026	36.00	468594	09/01/2026
CRIBB JR 26-13240	BOND-CRIBB JR, TERRY E 19830831	01271990	09/23/2026	500.00	468867	09/29/2026
KINGSBOROUGH 26-124	BOND-KINGSBOROUGH, JONATHAN L 1976 11 10	01271990	09/15/2026	150.00	468747	09/15/2026
Total JEFFERSON CO CLERK OF COURTS:				1,186.00		
JEFFERSON CO LAND INFORMATION						
10248						
13	WATERTOWN WATERWAYS IMPROVEMENT PROGRAM 5/	16581630	08/11/2026	6,125.34	468684	09/08/2026
Total JEFFERSON CO LAND INFORMATION:				6,125.34		
JEFFERSON CO REGISTER OF DEEDS						
10280						
CUP 513 AUTUMN CREST	RECORD CUP-513 AUTUMN CREST DR	01514018	09/24/2026	30.00	468868	09/29/2026
Total JEFFERSON CO REGISTER OF DEEDS:				30.00		
JEFFERSON CO SHERIFF						
10290						
ENGSTROM 26-11269	BOND-ENGSTROM, DOMINIQUE H 19911211	01271990	08/27/2026	190.00	468595	09/01/2026
MEYER 26-12038	BOND-MEYER, EDWARD M 19870223	01271990	08/27/2026	290.00	468595	09/01/2026
Total JEFFERSON CO SHERIFF:				480.00		
JEFFERSON CO TREASURER						
10295						
082026	COUNTY COURT FINES-AUG 2026	01436100	09/03/2026	2,718.39	468748	09/15/2026
Total JEFFERSON CO TREASURER:				2,718.39		
JERRY HEPP EXCAVATING INC						
8356						
32990	WTRMN LEAK-LOWELL/WILBUR ST - WTR	03667318	08/06/2026	4,093.90	468596	09/01/2026
33032	VLV RPR-CRESTVIEW/WILD ROSE - WTR	03667318	09/11/2026	3,202.55	468808	09/22/2026
33033	WTRMN BRK-SOUTH ST - WTR	03667318	09/11/2026	5,532.55	468808	09/22/2026
33039	VLV BOX LEAK-HIGHLAND AVE - WTR	03667318	09/16/2026	4,297.55	468808	09/22/2026
33040	WTRMN BRK-TERRY LN - WTR	03667318	09/16/2026	3,167.55	468808	09/22/2026
Total JERRY HEPP EXCAVATING INC:				20,294.10		
JEWELL ASSOCIATES ENGINEERS INC						
556516						
19851	HEALTH - PROF SERVICES FOR DRIVE THRU BLDG	24531260	09/03/2026	7,455.00	468809	09/22/2026
Total JEWELL ASSOCIATES ENGINEERS INC:				7,455.00		
JMI PUMP SYSTEMS						
556069						
279826	GRINDER PUMP	01554120	07/14/2026	4,752.00	468869	09/29/2026
Total JMI PUMP SYSTEMS:				4,752.00		

Invoice Number	Description	GL Account	Invoice Date	Invoice Amount	Check Number	Check Issue Date
JOEL HASELEU						
8201						
HASELEU 090426	SAFETY BOOT REIMBURSEMENT	16581641	09/04/2026	100.00	468749	09/15/2026
Total JOEL HASELEU:				100.00		
JOHNS RECYCLING INC						
10496						
32979	SINGLE STREAM MIX RECYCLING	17581741	08/31/2026	6,369.96	468810	09/22/2026
Total JOHNS RECYCLING INC:				6,369.96		
JOMAR QSUB INC						
555377						
2601175758	AIR DRYERS AND PURGE VALVES	01541120	08/21/2026	495.50	468597	09/01/2026
2601175758	AIR DRYERS AND PURGE VALVES	17581720	08/21/2026	495.50	468597	09/01/2026
Total JOMAR QSUB INC:				991.00		
JX ENTERPRISES INC						
1094						
13317149P	DOOR CAB LATCH - VEH #23	17581720	08/25/2026	201.01	468598	09/01/2026
13317800P	MARKER LIGHT LENSE	17581720	09/04/2026	26.99	468750	09/15/2026
13318243P	CAB MARKER LIGHT LENSE	17581720	09/09/2026	26.99	468750	09/15/2026
Total JX ENTERPRISES INC:				254.99		
KATHERINE GATLIN						
7141						
92426	REC CONTRACT DANCE INSTRUCTION	01552117	09/24/2026	2,750.40	468870	09/29/2026
Total KATHERINE GATLIN:				2,750.40		
KEITH REIN						
18393						
REIN 09062026	REIMB SAFETY BOOTS-STORM WATER	16581641	09/06/2026	100.00	468811	09/22/2026
Total KEITH REIN:				100.00		
KEVIN A HALL						
556563						
2300080001	REFUND UTILITY OVERPAYMENT	99001105	08/31/2026	214.20	468685	09/08/2026
Total KEVIN A HALL:				214.20		
KIESLER POLICE SUPPLY INC						
555948						
IN288167	PISTOL	01521126	08/21/2026	409.00	468599	09/01/2026
Total KIESLER POLICE SUPPLY INC:				409.00		
KIMBALL MIDWEST						
11383						
104824531	MISC SHOP SUPPLIES	01541120	09/09/2026	767.92	468751	09/15/2026
104845908	MISC SHOP SUPPLIES	17581720	09/16/2026	344.00	468812	09/22/2026

Invoice Number	Description	GL Account	Invoice Date	Invoice Amount	Check Number	Check Issue Date
Total KIMBALL MIDWEST:				1,111.92		
KWIK TRIP INC						
11970						
NP71101741	PD - CAR WASH/FUEL	01521140	09/07/2026	19.00	468814	09/22/2026
NP71101762	ENVIRO - FUEL	14531326	09/07/2026	20.00	468813	09/22/2026
NP71101762	ENVIRO - ICE FOR WATER SAMPLING	14531318	09/07/2026	2.79	468813	09/22/2026
NP71101762	KT 3 CENT REBATE	14531326	09/07/2026	.15-	468813	09/22/2026
NP71101762	KT 10% INSTORE REBATE	14531318	09/07/2026	.28-	468813	09/22/2026
VI926 090126	FUEL	01523140	09/01/2026	82.97	468814	09/22/2026
Total KWIK TRIP INC:				124.33		
LAKESIDE INTERNATIONAL TRUCKS						
12047						
5215196P	AIR DISC BRAKES - VEH #19	17581720	08/17/2026	606.02	468686	09/08/2026
5215206P	COLLER KIT - VEH #18	17581720	08/13/2026	2,169.05	468686	09/08/2026
5215369P	RATCHET CHAIN - VEH #202	01541120	08/21/2026	126.96	468686	09/08/2026
5215456P	QUICK VALVE - STOCK	17581720	08/21/2026	107.97	468686	09/08/2026
5215492P	TURBOCHARGER - VEH #18	17581720	08/24/2026	3,969.47	468752	09/15/2026
5215492PX1	TURBO INSTALL KIT	17581720	08/24/2026	33.97	468686	09/08/2026
5215533P	COOLANT PIPE - VEH #18	17581720	08/26/2026	175.00	468686	09/08/2026
5215783P	ELBOW FITTING - VEH #58	01541120	08/31/2026	39.66	468752	09/15/2026
5215845P	FITTING - VEH #58	01541120	09/01/2026	30.40	468686	09/08/2026
8338653P	INJECTORS, GASKETS AND SEAL- VEH #13S	01541120	08/19/2026	5,126.07	468686	09/08/2026
CM5215206P	CORE RETURN	17581720	08/25/2026	465.50-	468686	09/08/2026
CM5215492P	CORE CREDIT	17581720	08/27/2026	532.00-	468686	09/08/2026
CM5215492PX1	TRUBO KIT INSTALL RETURN	17581720	09/01/2026	33.97-	468686	09/08/2026
CM5215533P	COOLANT PIPE RETURN	17581720	09/01/2026	148.75-	468686	09/08/2026
CM5215783P	FITTING CREDIT	01541120	09/01/2026	39.66-	468686	09/08/2026
CM8338653P	CORE CREDIT - VEH #13	01541120	09/03/2026	1,596.00-	468686	09/08/2026
Total LAKESIDE INTERNATIONAL TRUCKS:				9,568.69		
LOOS CUSTOM HOMES						
53782						
2026-1	PARTIAL REFUND FOR CURB CUT FOR 821 RYAN RIDGE	01435158	09/04/2026	200.00	468687	09/08/2026
2026-2	PARTIAL REFUND FOR CURB CUT FOR 1233 EDGE FIELD	01435158	09/04/2026	200.00	468687	09/08/2026
Total LOOS CUSTOM HOMES:				400.00		
LYCON INC						
553951						
0405624-IN	CLEAR SEALER FOR CONCRETE	05581169	08/06/2026	725.00	468714	09/08/2026
1193665-IN	CONCRETE - 4TH 5TH ALLEY	05581169	08/23/2026	3,942.25	468688	09/08/2026
1193666-IN	CB REPAIR - W MAIN	16581646	08/23/2026	231.41	468688	09/08/2026
1193666-IN	CB REPAIR - W MAIN	03667318	08/23/2026	617.09	468688	09/08/2026
1195258-IN	CONCRETE - 4TH 5TH ALLEY	05581169	08/31/2026	1,923.50	468815	09/22/2026
1195259-IN	INLET REPAIRS/COLONIAL DR	16581646	08/31/2026	469.42	468815	09/22/2026
1195259-IN	WM BREAK REPAIR AT W MAIN	03667318	08/31/2026	1,971.58	468815	09/22/2026
1197110-IN	CONCRETE FOR WATER TOWR CT PADS	03667318	09/20/2026	1,833.54	468871	09/29/2026
Total LYCON INC:				11,713.79		
MARHABA PROPERTIES LLC						

Invoice Number	Description	GL Account	Invoice Date	Invoice Amount	Check Number	Check Issue Date
556564						
400990010	REFUND UTILITY OVERPAYMENT	99001105	08/25/2026	125.26	468689	09/08/2026
Total MARHABA PROPERTIES LLC:				125.26		
MARIS ASSOCIATES						
27449						
0296	ADULT NONFICTION	11581246	08/27/2026	239.04	468722	09/11/2026
Total MARIS ASSOCIATES:				239.04		
MARTELLE WATER TREATMENT						
13099						
32306	CHEMICALS-CL2 - WTR	03644140	08/24/2026	1,405.00	468753	09/15/2026
32357	CHEMICALS-CL2 - WTR	03644140	09/02/2026	1,955.00	468816	09/22/2026
Total MARTELLE WATER TREATMENT:				3,360.00		
MARTIN SYSTEMS INC						
554284						
139796	SPRINKLER INSPECTION	11581219	08/26/2026	444.00	468723	09/11/2026
Total MARTIN SYSTEMS INC:				444.00		
MAURA PROCHASKA						
556570						
92426	REFUND FOR LIFEGUARDING/AED/CPR/1ST AID CLASS	01552320	09/24/2026	125.00	468872	09/29/2026
Total MAURA PROCHASKA:				125.00		
MCGRATH CONSULTING GROUP INC						
555773						
31	POLICE ADMIN RE-REVIEW	01521117	08/23/2026	200.00	468754	09/15/2026
31	LIBRARY CUSTODIAN	11581218	08/23/2026	200.00	468754	09/15/2026
31	IT MANAGER	01513118	08/23/2026	200.00	468754	09/15/2026
31	HR MANAGER	01516018	08/23/2026	200.00	468754	09/15/2026
31	PARKS FOREMAN/MECHANIC; PARK TECHNICIAN BLDG	01554118	08/23/2026	600.00	468754	09/15/2026
31	PARK AND FORESTRY TECH	01561118	08/23/2026	200.00	468754	09/15/2026
31	AQUATICS & EVENT COORDINATOR	01552218	08/23/2026	200.00	468754	09/15/2026
Total MCGRATH CONSULTING GROUP INC:				1,800.00		
MCKAY NURSERY COMPANY						
13226						
03/05/2653830	ASST TREES UF GRANT	24561119	09/01/2026	2,080.00	468817	09/22/2026
03-05-2653829	ASST TREES	05581110	09/01/2026	1,330.00	468817	09/22/2026
08-14-2660585	ASST TREES	01554118	09/01/2026	131.25	468690	09/08/2026
Total MCKAY NURSERY COMPANY:				3,541.25		
MCMAHON ASSOCIATES INC						
555063						
802125	PROJ 08-25-00106 LABAREE ST RECONSTRUCTION, DES	02973011	08/27/2026	981.87	468818	09/22/2026
802125	PROJ 08-25-00106 LABAREE ST RECONSTRUCTION, DES	03999999	08/27/2026	981.88	468818	09/22/2026
802125	PROJ 08-25-00106 LABAREE ST RECONSTRUCTION, DES	16581660	08/27/2026	981.87	468818	09/22/2026
802125	PROJ 08-25-00106 LABAREE ST RECONSTRUCTION, DES	05581169	08/27/2026	981.88	468818	09/22/2026
944490	PROJ 09-26-00254 WESTSIDE CREEK ANALYSIS	16581660	09/10/2026	15,967.50	468818	09/22/2026

Invoice Number	Description	GL Account	Invoice Date	Invoice Amount	Check Number	Check Issue Date
944491	PROJ 09-25-00277 GENERAL STORMWATER	16581647	09/10/2026	877.50	468818	09/22/2026
Total MCMAHON ASSOCIATES INC:				20,772.50		
MEAD AND HUNT INC						
554744						
415146	R4666751-260406.01 GIS WTR&SWR - WTR	03999998	09/17/2026	2,588.00	468873	09/29/2026
415146	R4666751-260406.01 GIS WTR&SWR - WW	02973000	09/17/2026	2,922.00	468873	09/29/2026
Total MEAD AND HUNT INC:				5,510.00		
MENARDS INC						
13384						
09693	RV MARINE ANTIFREEZE WAC	01552218	08/20/2026	627.90	468691	09/08/2026
09693	ENDURA REACH UPRIGHT, ELBOW, MARINE SEAL	01554120	08/20/2026	144.57	468691	09/08/2026
10033	PVC PARTS-NETP - WTR	03645218	08/28/2026	11.96	468691	09/08/2026
10033	TOOLS & SHOP TOWELS - WTR	03993018	08/28/2026	175.82	468691	09/08/2026
10046	GRAY VULKEM, J-HOOKS, WD-40	01552220	08/28/2026	441.34	468691	09/08/2026
10273	SHOP SUPPLIES/TOOLS - WW	02831040	09/03/2026	179.60	468691	09/08/2026
10302	LED BULBS, RODS	01552220	09/04/2026	300.79	468755	09/15/2026
9297	JANITORIAL SUPPLY	11581220	08/11/2026	26.17	468724	09/11/2026
9584	BLACK NIPPLE, COPPER PIPE	01554120	08/18/2026	45.88	468600	09/01/2026
9879	PARTS-SOLIDS BLDG DRIP TRAP - WW	02831040	08/25/2026	64.78	468600	09/01/2026
Total MENARDS INC:				2,018.81		
MICHELLE SLABIK						
556566						
1303780006	REFUND UTILITY OVERPAYMENT	99001105	08/25/2026	208.73	468692	09/08/2026
Total MICHELLE SLABIK:				208.73		
MID STATE EQUIPMENT						
13424						
D17027	JOHN DEERE MOWER BLADE - WW	02831040	09/02/2026	199.38	468756	09/15/2026
Total MID STATE EQUIPMENT:				199.38		
MIDDLETON FARMERS COOPERATIVE COMPANY						
554035						
6099	FUEL PER CONTRACT	01541140	08/21/2026	38,533.50	468819	09/22/2026
Total MIDDLETON FARMERS COOPERATIVE COMPANY:				38,533.50		
MINNESOTA MUTUAL LIFE INS CO						
13558						
029352L Sep 2026	EMPLOYEE LIFE INSURANCE EE SEP	01213167	09/17/2026	3,840.72	2610055	09/17/2026
029352L Sep 2026	EMPLOYEE LIFE INSURANCE ER SEP	01213167	09/17/2026	2,631.36	2610055	09/17/2026
Total MINNESOTA MUTUAL LIFE INS CO:				6,472.08		
MONONA PLUMBING AND FIRE PROTECTION INC						
556265						
2606814	QUARTERLY SPRINKLER INSPECTION	01523117	08/27/2026	190.00	468757	09/15/2026
Total MONONA PLUMBING AND FIRE PROTECTION INC:				190.00		

Invoice Number	Description	GL Account	Invoice Date	Invoice Amount	Check Number	Check Issue Date
MSA PROFESSIONAL SERVICES INC						
13015						
032305	CLOSED LANDFILL MONITORING	17581726	08/24/2026	3,000.00	468820	09/22/2026
Total MSA PROFESSIONAL SERVICES INC:				3,000.00		
MYLES WALKER						
555653						
081826	REIMBURSEMENT FREIMANSHIP HOT CLASS	01523148	08/18/2026	300.00	468601	09/01/2026
Total MYLES WALKER:				300.00		
NANCY ZASTROW						
556020						
0035268	REFUND CRANFEST TRIP FEE	01446211	08/10/2026	75.00	468602	09/01/2026
Total NANCY ZASTROW:				75.00		
NAPA AUTO PARTS - WATERTOWN						
14085						
348387	GEAR OIL	01554118	08/20/2026	44.60	468603	09/01/2026
348996	WINDSHIELD WASH - WW	02831010	09/02/2026	16.84	468693	09/08/2026
349027	WINDSHLD WSHR NOZZLE-PLOW TRK - WW	02831010	09/03/2026	9.09	468693	09/08/2026
349878	PWR STEERING FLUID - WTR	03994018	09/22/2026	16.19	468874	09/29/2026
Total NAPA AUTO PARTS - WATERTOWN:				86.72		
NICKI FAUST						
555923						
082026	REIMBURSE MILEAGE TO POST OFFICE-AUG 2026	01514024	08/31/2026	11.40	468694	09/08/2026
Total NICKI FAUST:				11.40		
NORTHERN LAKE SERVICE INC						
14672						
2613444	LEAD & COPPER TESTING - WTR	03644218	08/03/2026	41.20	468695	09/08/2026
2614811	WASTEWATER TESTING - WW	02820049	08/20/2026	300.42	468695	09/08/2026
2614954	WASTEWATER TESTING - WW	02820049	08/05/2026	300.42	468695	09/08/2026
Total NORTHERN LAKE SERVICE INC:				642.04		
ORGANIZATION DEVELOPMENT CONSULTANTS INC						
15684						
14551	PSYCH TEST - PROCHASKA	01521117	09/15/2026	795.00	468875	09/29/2026
Total ORGANIZATION DEVELOPMENT CONSULTANTS INC:				795.00		
PACKERLAND RENT A MAT INC						
16040						
3340105	MOP SERVICE-CITY HALL	01517118	08/25/2026	58.70	468604	09/01/2026
3344763	MOP SERVICE-CITY HALL	01517118	09/08/2026	58.70	468822	09/22/2026
3347568	MOP SERVICE-CITY HALL	01517118	09/22/2026	58.70	468876	09/29/2026
Total PACKERLAND RENT A MAT INC:				176.10		
PARTNER2LEARN LLC						

Invoice Number	Description	GL Account	Invoice Date	Invoice Amount	Check Number	Check Issue Date
555538						
2014	TRAINING - EXECUTIVE COACHING	01523148	08/27/2026	650.00	468696	09/08/2026
Total PARTNER2LEARN LLC:				650.00		
PASSENGER TRANSIT INC						
16165						
2333	TAXI RIDES-SR CTR	24581107	08/14/2026	87.00	468605	09/01/2026
2341	SHARED RIDE SERVICE-JULY 2026-REVENUE	13427375	08/17/2026	25,989.00-	468758	09/15/2026
2341	SHARED RIDE SERVICE-JULY 2026-EXPENSE	13571146	08/17/2026	88,008.23	468758	09/15/2026
2349	HEALTH - TAXI VOUCHER FOR CLIENT	01531218	09/10/2026	20.00	468823	09/22/2026
2352	TAXI RIDES-SR CTR	24581107	09/10/2026	96.00	468877	09/29/2026
Total PASSENGER TRANSIT INC:				62,222.23		
PLAYAWAY PRODUCTS LLC						
554731						
545365	LAUNCHPADS AND ACCESSORIES	11581250	08/14/2026	654.88	468725	09/11/2026
546786	DONATION PURCHASE	11581250	08/27/2026	148.74	468725	09/11/2026
547358	DONATION PURCHASE: LAUNCHPAD REPLACEMENT	11581250	09/01/2026	74.99	468725	09/11/2026
547366	DONATION PURCHASE: LAUNCHPAD REPLACEMENT	11581250	09/01/2026	224.97	468725	09/11/2026
Total PLAYAWAY PRODUCTS LLC:				1,103.58		
POMP'S TIRE SERVICE INC						
556411						
60403621	TIRES (6)	17581719	08/28/2026	2,160.00	468697	09/08/2026
60403624	TIRES - VEH #14	01541142	08/28/2026	723.76	468698	09/08/2026
60403793	TIRES (2) - VEH #193	01541142	08/31/2026	1,518.00	468697	09/08/2026
60404287	TIRES - VEH #203	01541142	09/14/2026	416.84	468824	09/22/2026
60404957	TIRES (4)	17581719	09/14/2026	1,720.00	468878	09/29/2026
Total POMP'S TIRE SERVICE INC:				6,538.60		
POWERSPORTS COMPANY LLC						
16677						
335513	VOLTAGE REGULATOR	01554142	09/02/2026	61.99	468699	09/08/2026
Total POWERSPORTS COMPANY LLC:				61.99		
PROTANIC INC						
16846						
264402	AIRPORT: ANNUAL TESTING	01545328	08/10/2026	1,021.75	468825	09/22/2026
Total PROTANIC INC:				1,021.75		
RAISERIGHT						
555609						
I35531160	SCRIP CARDS-SR CTR	24581107	09/09/2026	356.00	468759	09/15/2026
Total RAISERIGHT:				356.00		
RAM GROUP INC						
556568						
113437	PD/FD SOFTBALL SHIRTS	24581113	09/09/2026	1,320.00	468760	09/15/2026

Invoice Number	Description	GL Account	Invoice Date	Invoice Amount	Check Number	Check Issue Date
Total RAM GROUP INC:				1,320.00		
RAYMUNDO CRUZ						
556562						
2003300006	REFUND UTILITY OVERPAYMENT	99001105	08/25/2026	90.00	468700	09/08/2026
Total RAYMUNDO CRUZ:				90.00		
REDFORD DATA SERVICES LLC						
18371						
559	SLUDGE FLW MTR&PLC/LS XYLEM - WW	02850020	09/08/2026	702.98	468879	09/29/2026
559	SCADA & WELL 10 ENTRY ALRMS - WTR	03992318	09/08/2026	588.28	468879	09/29/2026
Total REDFORD DATA SERVICES LLC:				1,291.26		
RENNHACK CONSTRUCTION CO INC						
18430						
APPL FOR PYMT NO 2 - #	2026 SIDEWALK REPAIR PROGRAM #8-26	05581173	09/11/2026	8,547.57	468826	09/22/2026
Total RENNHACK CONSTRUCTION CO INC:				8,547.57		
RH BATTERMAN						
556130						
35638-09	PROJ 35638 3997-03-04 CHURCH ST PATH	05581169	08/07/2026	1,186.66	468701	09/08/2026
35638-09	PROJ 35638 3997-03-04 CHURCH ST PATH	16581660	08/07/2026	593.34	468701	09/08/2026
Total RH BATTERMAN:				1,780.00		
RHYME BUSINESS PRODUCTS						
4092						
42935743	COPIER SERVICE AGREEMENT #23-CITY HALL-MUNI CO	01512118	09/05/2026	70.49	2610056	09/18/2026
42935743	COPIER SERVICE AGREEMENT #23-CITY HALL-ADMIN ST	01513118	09/05/2026	112.93	2610056	09/18/2026
42935743	COPIER SERVICE AGREEMENT #23-CITY HALL-FINANCE	01514018	09/05/2026	581.13	2610056	09/18/2026
42935743	COPIER SERVICE AGREEMENT #23-CITY HALL-ADMIN ST	01516018	09/05/2026	59.28	2610056	09/18/2026
42935743	COPIER SERVICE AGREEMENT #23-CITY HALL-ATTY	01516118	09/05/2026	77.00	2610056	09/18/2026
42935743	COPIER SERVICE AGREEMENT #23-CITY HALL-MAINT	01517118	09/05/2026	22.21	2610056	09/18/2026
42935743	COPIER SERVICE AGREEMENT #23-CITY HALL-MEDIA PR	01518418	09/05/2026	104.57	2610056	09/18/2026
42935743	COPIER SERVICE AGREEMENT #23-CITY HALL-ADMIN ST	01518618	09/05/2026	43.06	2610056	09/18/2026
42935743	COPIER SERVICE AGREEMENT #23-POLICE	01521120	09/05/2026	1,016.36	2610056	09/18/2026
42935743	COPIER SERVICE AGREEMENT #23-FIRE	01523144	09/05/2026	289.72	2610056	09/18/2026
42935743	COPIER SERVICE AGREEMENT #23-CITY HALL-BSZ	01524126	09/05/2026	247.22	2610056	09/18/2026
42935743	COPIER SERVICE AGREEMENT #23-HEALTH	01531226	09/05/2026	159.96	2610056	09/18/2026
42935743	COPIER SERVICE AGREEMENT #23-CITY HALL-ENGINEE	01541026	09/05/2026	382.69	2610056	09/18/2026
42935743	COPIER SERVICE AGREEMENT #23-PUBLIC WORKS	01542118	09/05/2026	183.49	2610056	09/18/2026
42935743	COPIER SERVICE AGREEMENT #23-SR CTR	01552017	09/05/2026	453.71	2610056	09/18/2026
42935743	COPIER SERVICE AGREEMENT #23-PUBLIC WORKS	17581718	09/05/2026	121.43	2610056	09/18/2026
42935743	COPIER SERVICE AGREEMENT #23-CITY HALL-ADMIN ST	01518618	09/05/2026	43.05	2610056	09/18/2026
42935743	COPIER SERVICE AGREEMENT #23-HEALTH	01531226	09/05/2026	159.96	2610056	09/18/2026
Total RHYME BUSINESS PRODUCTS:				4,128.26		
RICHARD JESSEN						
556576						
208205902	REFUND UTILITY OVERPAYMENT	99001105	09/14/2026	99.19	468880	09/29/2026

Invoice Number	Description	GL Account	Invoice Date	Invoice Amount	Check Number	Check Issue Date
Total RICHARD JESSEN:				99.19		
RICHTER HEATING & AC INC						
18503						
35895	SERVICE CONTRACT - HEATING SYSTEM	11581219	08/14/2026	1,682.00	468726	09/11/2026
Total RICHTER HEATING & AC INC:				1,682.00		
ROBERT E LEE & ASSOCIATES						
12297						
91492	15364091-2028 WISDOT MAIN STREET WTR&SWR - WTR	03999999	08/31/2026	1,671.65	468827	09/22/2026
91492	15364091-2028 WISDOT MAIN STREET WTR&SWR - WW	02973011	08/31/2026	1,500.00	468827	09/22/2026
91493	PROJ 15364096 EDGE FIELD STORM INSTALL OBSERVAT	16441601	08/31/2026	131.89	468761	09/15/2026
91494	PROJ 15364097 ROCK RIVER RIDGE DEVELOPMENT	16581647	08/31/2026	210.00	468761	09/15/2026
91494	PROJ 15364097 ROCK RIVER RIDGE DEVELOPMENT	02973011	08/31/2026	178.01	468761	09/15/2026
91495	15364098 DEWEY AVE SANITARY INSTALLATION	02973011	08/31/2026	25,947.05	468827	09/22/2026
Total ROBERT E LEE & ASSOCIATES:				29,638.60		
ROBERT GARDNER						
556038						
054166	AUGUST CLEANING STATION FIRE	01523117	09/03/2026	975.00	468828	09/22/2026
Total ROBERT GARDNER:				975.00		
RODS DOORS						
18698						
15599	DOOR MAINTENANCE	01523117	08/17/2026	485.00	468606	09/01/2026
Total RODS DOORS:				485.00		
RTECH SOLUTIONS LLC						
556331						
INV-50987	POTS LINK-MO #8-SR CTR	01552032	08/20/2026	64.09	468829	09/22/2026
INV-50987	POTS LINK-MO #8-WAC	01552232	08/20/2026	64.09	468829	09/22/2026
INV-50987	POTS LINK-MO #8-WATER	03992118	08/20/2026	147.65	468829	09/22/2026
INV-50987	POTS LINK-MO #8-LIBRARY	11581232	08/20/2026	210.30	468829	09/22/2026
Total RTECH SOLUTIONS LLC:				486.13		
SALAMONE SUPPLIES						
19097						
187226	STATION SUPPLIES	01523118	08/28/2026	288.46	468702	09/08/2026
187226-1	HAND SOAP	01523118	09/16/2026	424.50	468881	09/29/2026
Total SALAMONE SUPPLIES:				712.96		
SANFORD HEALTH OCCMED						
556556						
913265	PRE-EMPLOYMENT DRUG SCREEN: WEDIG - PD	01521117	06/30/2026	22.00	468830	09/22/2026
919363	PRE-EMPLOYMENT DRUG SCREEN, DUFFIN - STREETS	01543159	07/31/2026	35.00	468607	09/01/2026
928754	DRUG SCREENS: DEGRANDT; SAEGER - PARKS	01554159	08/31/2026	70.00	468830	09/22/2026
928835	DRUG SCREEN: CASTILLO, JONES, NICKEL, ROBERTS -	01543159	08/31/2026	140.00	468830	09/22/2026
928835	DRUG SCREENS: BOYD - STREETS	17581759	08/31/2026	35.00	468830	09/22/2026
928835	DRUG SCREENS: RIEDL - STREETS	16581641	08/31/2026	35.00	468830	09/22/2026

Invoice Number	Description	GL Account	Invoice Date	Invoice Amount	Check Number	Check Issue Date
Total SANFORD HEALTH OCCMED:				337.00		
SANOFI PASTEUR INC						
19115						
7145807092	HEALTH - FLUZONE HD26-27 - 10 DOSES - 6UA9BU1	01531242	08/27/2026	692.85	468762	09/15/2026
7145807092	HEALTH - FLUZONE 26-27 - 60 DOSES - 6UA6BU1G	01531242	08/27/2026	1,170.96	468762	09/15/2026
7145807092	HEALTH - DISCOUNT	01531242	08/27/2026	75.82-	468762	09/15/2026
7155180279	HEALTH - CREDIT FOR RETURNED VACCINE	01531242	09/08/2026	305.38-	468762	09/15/2026
Total SANOFI PASTEUR INC:				1,482.61		
SARAH KAULITZ						
556575						
1507080004	REFUND UTILITY OVERPAYMENT	99001105	09/14/2026	109.49	468882	09/29/2026
Total SARAH KAULITZ:				109.49		
SCHAEFER SOFT WATER INC						
19255						
100878	ENVIRO - DI TANK RENTAL	14531344	09/01/2026	33.99	468763	09/15/2026
Total SCHAEFER SOFT WATER INC:				33.99		
SCHILLING SUPPLY CO INC						
19274						
1066906-00	FUEL SURCHARGE FOR SOAP DISPENSER DELIVERY	01554120	09/08/2026	6.13	468764	09/15/2026
Total SCHILLING SUPPLY CO INC:				6.13		
SCHUMACHER ELEVATOR						
556522						
90694260	ELEVATOR QUARTERLY MAINTENANCE	01523117	09/01/2026	435.00	468831	09/22/2026
Total SCHUMACHER ELEVATOR:				435.00		
SHORT ELLIOTT HENDRICKSON INC						
19563						
513521	PROJ 188964 TDS FIBER OPTIC EXPANS	24541044	08/10/2026	12,862.02	468703	09/08/2026
514329	PROJ 186213 EMMET UTILITY EXTENSION	05581169	08/15/2026	648.00	468703	09/08/2026
514329	PROJ 186213 EMMET UTILITY EXTENSION	16581660	08/15/2026	648.00	468703	09/08/2026
514329	PROJ 186213 EMMET UTILITY EXTENSION	03999999	08/15/2026	648.00	468703	09/08/2026
514329	PROJ 186213 EMMET UTILITY EXTENSION	02973011	08/15/2026	648.00	468703	09/08/2026
Total SHORT ELLIOTT HENDRICKSON INC:				15,454.02		
SILVER LAKE AUTO & TIRE CENTER						
19572						
P-41038	TOWING-PD	01521149	09/23/2026	106.20	468883	09/29/2026
Total SILVER LAKE AUTO & TIRE CENTER:				106.20		
SOUTHPORT ENGINEERED SYSTEMS						
556095						
J000801	BLDG 25 EF-TIME/MATERIALS - WW	02850020	08/25/2026	2,990.00	468832	09/22/2026
J000802	BLDG 60-COOLING AHU CTRLS T&M - WW	02973012	08/25/2026	2,306.50	468832	09/22/2026

Invoice Number	Description	GL Account	Invoice Date	Invoice Amount	Check Number	Check Issue Date
Total SOUTHPORT ENGINEERED SYSTEMS:				5,296.50		
SPARTAN TURF PRODUCTS LLC						
556390						
6101704-00	GEAR, BEARING, BOLT, O-RING	01554142	08/20/2026	497.43	468608	09/01/2026
6102774-00	BAIL SWITCH-PARKS	01554142	09/14/2026	13.99	468884	09/29/2026
6102774-01	SEAT BASE-PARKS	01554142	09/04/2026	65.91	468884	09/29/2026
Total SPARTAN TURF PRODUCTS LLC:				577.33		
STATE OF WI - COURT FINES & SURCHARGES						
19788						
082026	COURT FINES DUE STATE-AUG 2026	01436100	09/03/2026	7,076.83	468765	09/15/2026
Total STATE OF WI - COURT FINES & SURCHARGES:				7,076.83		
STRAND ASSOCIATES INC						
19850						
0242946	1550.013 ALLERMAN LS & FORCE MAIN - WW	02973011	09/06/2026	4,502.51	468885	09/29/2026
0243424	1550.007 LSL RPL PRGRM - WTR	03992318	09/14/2026	4,786.30	468885	09/29/2026
0243424	1550.007 SCADA IMPRVMNTS - WTR	03993331	09/14/2026	139.78	468885	09/29/2026
0243424	1550.007 SCADA IMPRVMNTS - WW	02850060	09/14/2026	139.78	468885	09/29/2026
0243425	1550.011-ELEVATED TANK PROJECT - WTR	03999998	09/14/2026	337.84	468833	09/22/2026
Total STRAND ASSOCIATES INC:				9,906.21		
SUZANNE FRENTZEL						
554995						
SF0910-1126CCMLG	REIMBURS MILEAGE-CASELLE CONF - WTR	03992118	09/15/2026	124.64	468834	09/22/2026
Total SUZANNE FRENTZEL:				124.64		
TAPCO INC						
20135						
I834897	ANNUAL TRAFFIC SIGNAL PM	01542420	09/11/2026	3,620.00	468886	09/29/2026
Total TAPCO INC:				3,620.00		
TAYLOR COMPUTER SERVICES INC						
27751						
29935	QUARTERLY MAINTENANCE	11581219	07/31/2026	125.00	468727	09/11/2026
Total TAYLOR COMPUTER SERVICES INC:				125.00		
THE EXPEDITERS INC						
554090						
4652	CLEAN SWR TRBLSPT-FISHER BARTON - WW	02850020	09/15/2026	2,450.00	468835	09/22/2026
4653	MANHOLE MAINT - WW	02850020	09/14/2026	2,350.00	468835	09/22/2026
Total THE EXPEDITERS INC:				4,800.00		
THE OBRION AGENCY LLC						
15175						
103244	COPIER PAPER	01521118	09/08/2026	400.00	468836	09/22/2026

Invoice Number	Description	GL Account	Invoice Date	Invoice Amount	Check Number	Check Issue Date
Total THE OBRION AGENCY LLC:				400.00		
TIM HAYDEN						
554470						
TH0826-27MLGE	REIMBURSE MILEAGE-WRWA EXPO - WTR	02820024	08/28/2026	148.96	468704	09/08/2026
Total TIM HAYDEN:				148.96		
TIM THEDER LANDSCAPE CONTRACTOR INC						
555160						
26-980	TS PARK MAINT	26554320	08/31/2026	1,000.00	468705	09/08/2026
Total TIM THEDER LANDSCAPE CONTRACTOR INC:				1,000.00		
TNEMEC COMPANY INC						
20580						
2848948	PAINT FOR WAC	01552220	09/04/2026	232.80	468887	09/29/2026
2848952	WAC EPOXY	01552220	09/03/2026	2,062.60	468887	09/29/2026
2849021	PAINT FOR WAC	01552220	09/09/2026	232.80	468887	09/29/2026
2851074	PAINT FOR WAC	01552220	09/11/2026	367.80	468887	09/29/2026
Total TNEMEC COMPANY INC:				2,896.00		
TOMS ATTACHMENTS						
556514						
12314	HINGED TREE SPADE	05554170	08/31/2026	15,785.00	468706	09/08/2026
Total TOMS ATTACHMENTS:				15,785.00		
TOTAL MECHANICAL INC						
20792						
70512-3F	HUMIDIFIER INSTALLATION	05521370	08/20/2026	2,450.00	468707	09/08/2026
TOTAL MECHANICAL INC:				2,450.00		
TRITECH SOFTWARE SYSTEMS						
20825						
471395	SOFTWARE SUBSCRIPTION-FIRE	01523128	09/01/2026	532.51	468766	09/15/2026
Total TRITECH SOFTWARE SYSTEMS:				532.51		
TRUCK COUNTRY OF WI						
20845						
XA201006383:01	WINDOW REGULATOR - VEH #57	01541120	09/21/2026	372.75	468888	09/29/2026
Total TRUCK COUNTRY OF WI:				372.75		
TURNER GYMNASTICS						
555840						
92426	GYMNASTICS FALL PROGRAM	01552117	09/24/2026	5,200.00	468889	09/29/2026
Total TURNER GYMNASTICS:				5,200.00		
U.S. BANK						
552451						
0173 092526	REC ADMIN BLDG TOWEL DISPENSER	01552026	09/25/2026	40.00	Multiple	Multiple

Invoice Number	Description	GL Account	Invoice Date	Invoice Amount	Check Number	Check Issue Date
0173 092526	SR CTR PROJECTOR	24581107	09/25/2026	219.99	Multiple	Multiple
0173 092526	SR CTR COOKOUT ITEMS	24581107	09/25/2026	26.61	Multiple	Multiple
0173 092526	INDOOR POOL FLOOR SIGN	01552318	09/25/2026	18.99	Multiple	Multiple
0173 092526	SR CTR VETERANS DAY SUPPLIES	24581107	09/25/2026	81.46	Multiple	Multiple
0173 092526	SR CTR HOLIDAY PARTY SUPPLIES	24581107	09/25/2026	40.02	Multiple	Multiple
0173 092526	SR CTR NETFLIX	24581107	09/25/2026	19.99	Multiple	Multiple
0173 092526	SR CTR HOLIDAY PARTY TABLE CLOTHS	24581107	09/25/2026	16.99	Multiple	Multiple
0173 092526	REC SOCCER GLOVES	01552118	09/25/2026	13.49	Multiple	Multiple
0173 092526	INDOOR POOL SCHEDULING SOFTWARE	01552318	09/25/2026	60.16	Multiple	Multiple
0173 092526	OUTDOOR POOL SCHEDULING SOFTWARE	01552218	09/25/2026	50.00	Multiple	Multiple
0173 092526	REC ADMIN BLDG CHAIN, LIGHT BULBS	01552026	09/25/2026	43.77	Multiple	Multiple
0173 092526	REC ADMIN TICKET RETURN POSTAGE	01552018	09/25/2026	22.15	Multiple	Multiple
0173 092526	REC ADMIN BLDG INSECT REPELLENT	01552026	09/25/2026	37.60	Multiple	Multiple
0173 092526	REC ADMIN BLDG YOUTUBE	01552118	09/25/2026	16.87	Multiple	Multiple
0236 092526	ICE FOR EMPLOYEE APPRECIATION LUNCH	01519552	09/25/2026	8.97	Multiple	Multiple
0236 092526	BEVERAGES FOR EMPLOYEE APPRECIATION LUNCH	01519552	09/25/2026	113.69	Multiple	Multiple
092526	2023 NATIONAL ELECTRICAL CODE BOOK & REFERENC	01524118	09/25/2026	87.99	Multiple	Multiple
092526	SERVICE FEE FOR MARK HADY'S LICENSE RENEWAL	01524122	09/25/2026	1.46	Multiple	Multiple
092526	MARK HADY'S COMMERCIAL ELECTRICAL INSPECTOR LI	01524122	09/25/2026	65.00	Multiple	Multiple
092526	COURSE EXAM PREP MATERIAL FOR INDIRECT AND LO	01524118	09/25/2026	104.45	Multiple	Multiple
092526	WISCONSIN UDC CONSTRUCTION INSPECTOR ONLINE	01524118	09/25/2026	318.00	Multiple	Multiple
1113 092526	AMAZON - ELECTION ABSENTEE LABELS	01514018	09/25/2026	22.76	Multiple	Multiple
1113 092526	USPS - ELECTION INTERNATION POSTAGE	01514018	09/25/2026	10.50	Multiple	Multiple
1113 092526	MAIN STREET CAFÉ - ELECTION WORK MEETING	01514018	09/25/2026	31.14	Multiple	Multiple
1206 100726	4151 REPAIRS	01523142	09/25/2026	865.00	Multiple	Multiple
17535 092526	TRAINING -BOHLMAN	24521165	09/30/2026	31.35	Multiple	Multiple
17535 092526	EXTENSION POLE	01521144	09/30/2026	29.39	Multiple	Multiple
17535 092526	K-9 DECOY COURSE	24581112	09/30/2026	300.00	Multiple	Multiple
17535 092526	GIFT CARDS / COMPLIANCE CKS	01521117	09/30/2026	50.00	Multiple	Multiple
2084 092526	FIX SHIFTING ISSUE-2024 FORD F250 - WTR	03994018	09/25/2026	199.43	Multiple	Multiple
2084 092526	BRAKE BOOSTER-2011 F-450 - WW	02831010	09/25/2026	721.56	Multiple	Multiple
2084 092526	PORTABLE TOILET RENTAL FEE - WTR	03992318	09/25/2026	130.00	Multiple	Multiple
2084 092526	CERTIFIED LSR LTRS - WTR	03903018	09/25/2026	11.31	Multiple	Multiple
2084 092526	ICLOUD 50GB STORAGE-DEPT HEAD TABLET - WW	02850044	09/25/2026	.99	Multiple	Multiple
2084 092526	NITRILE GLOVES(10BX) - WW	02820018	09/25/2026	119.00	Multiple	Multiple
2084 092526	FERRIC CHLORIDE SOLUTION - WW	02820060	09/25/2026	11,115.76	Multiple	Multiple
2084 092526	ICLOUD 200GB STORAGE-COLL SYSTM TABLET - WW	02850044	09/25/2026	2.99	Multiple	Multiple
2084 092526	CLARIFLOC C-3283 - WW	02820050	09/25/2026	9,900.00	Multiple	Multiple
2084 092526	FLUORIDE TESTING (1) - WTR	03644218	09/25/2026	33.00	Multiple	Multiple
2084 092526	FLUORIDE TESTING (1) - WTR	03644218	09/25/2026	33.00	Multiple	Multiple
2084 092526	IT PIPES SOFTWARE RENEWAL - WW	02850061	09/25/2026	10,975.00	Multiple	Multiple
2084 092526	LAB SUPPLIES-PHOSPHORUS&AMMONIA TST'N'TUBE,PH	02820048	09/25/2026	2,293.72	Multiple	Multiple
2084 092526	DUMPSTER SERVICE - WW	02820018	09/25/2026	1,466.32	Multiple	Multiple
2701 092526	LEGAL DESCRIPTION FOR 100 STIMPSON STREET PUBL	01524118	09/25/2026	9.44	Multiple	Multiple
2701 092526	LEGAL DESCRIPTION FOR 1200 & 1202 WAKOKA STREET	01524118	09/25/2026	9.44	Multiple	Multiple
2701 092526	EXPANDABLE FOLDERS AND 3-HOLE COPY PAPER	01524118	09/25/2026	55.88	Multiple	Multiple
2701 092526	ENVELOPES	01524118	09/25/2026	54.78	Multiple	Multiple
2701 092526	BINDER DIVIDERS FOR 3 RING BINDERS	01524118	09/25/2026	6.82	Multiple	Multiple
2701 092526	2026 ESRI WISCONSIN USER GROUP (EWUG) GIS CONF	01524124	09/25/2026	350.00	Multiple	Multiple
3698 092526	ZIPLOC BAGS	18531818	09/25/2026	40.00	Multiple	Multiple
3698 092526	DEPOSIT RETURN	14531323	09/25/2026	71.00-	Multiple	Multiple
3698 092526	DEPOSIT RETURN	14531323	09/25/2026	71.00-	Multiple	Multiple
3698 092526	SHARPS PICKUP	01531226	09/25/2026	198.45	Multiple	Multiple
3698 092526	FLUORIDE SLEEVES	18531818	09/25/2026	353.03	Multiple	Multiple
3698 092526	POOL BINDER TO FACILITY	14531318	09/25/2026	14.89	Multiple	Multiple
3698 092526	SHREDDING	01531226	09/25/2026	130.38	Multiple	Multiple
3698 092526	POSTAGE	01531218	09/25/2026	5.36	Multiple	Multiple

Invoice Number	Description	GL Account	Invoice Date	Invoice Amount	Check Number	Check Issue Date
3698 092526	WEHA	14531323	09/25/2026	125.76	Multiple	Multiple
3698 092526	PAYMENT RETURN	14531323	09/25/2026	25.76-	Multiple	Multiple
3698 092526	CHARGE	14531323	09/25/2026	1.00	Multiple	Multiple
3698 092526	EH PHONES	14531332	09/25/2026	174.56	Multiple	Multiple
3698 092526	HEALTH PHONES	01531232	09/25/2026	183.34	Multiple	Multiple
3698 092526	POSTAGE	14531318	09/25/2026	5.55	Multiple	Multiple
3698 092526	BETH CARSEAT TRAINING	01531223	09/25/2026	95.00	Multiple	Multiple
3736 093026	SUBSCRIPTION	01521122	09/30/2026	12.99	Multiple	Multiple
3921 092526	GRANTS - PARENTING	01531219	09/25/2026	420.00	Multiple	Multiple
3921 092526	HOTEL FOR LEADERSHIP	01531223	09/25/2026	101.00	Multiple	Multiple
4062 092526	OFFICE SUPPLIES	01541018	09/25/2026	26.13	Multiple	Multiple
4062 092526	OFFICE SUPPLIES	16581618	09/25/2026	65.52	Multiple	Multiple
4062 092526	OFFICE SUPPLIES	01541018	09/25/2026	207.35	Multiple	Multiple
4062 092526	OFFICE SUPPLIES	16581618	09/25/2026	207.35	Multiple	Multiple
4062 092526	OFFICE SUPPLIES	01541018	09/25/2026	13.17	Multiple	Multiple
4062 092526	OFFICE SUPPLIES	16581618	09/25/2026	13.17	Multiple	Multiple
4226 092526	NEW PROJECTOR FOR CONF RM 0041 - CITY HALL	01518620	09/25/2026	637.05	Multiple	Multiple
4481 092526	HP 131A 4-PACK TONER	01516118	09/25/2026	400.99	Multiple	Multiple
4481 092526	SALES TAX REFUND	01516118	09/25/2026	3.28-	Multiple	Multiple
4481 092526	SUBSCRIPTION CHARGE AUG-2026	01516118	09/25/2026	359.00	Multiple	Multiple
4789 092526	PARTS FOR STREET EQUIPMENT	01541120	09/25/2026	22.45	Multiple	Multiple
4789 092526	PARTS FOR STREET EQUIPMENT	01541120	09/25/2026	17.09	Multiple	Multiple
4789 092526	TIRE MOUNTING LUBRICANTS	01541120	09/25/2026	45.07	Multiple	Multiple
4789 092526	CAUTION TAPE FOR JOB SITES	01543118	09/25/2026	12.96	Multiple	Multiple
4789 092526	PARTS FOR STREET EQUIPMENT	01541120	09/25/2026	27.07	Multiple	Multiple
4789 092526	SOAP AND ITEMS FOR STREET DIVISION BUILDINGS/OF	01541218	09/25/2026	15.19	Multiple	Multiple
4789 092526	CABLE SERVICE AT STREET/SOLID WASTE DIVISION BUI	01542118	09/25/2026	94.33	Multiple	Multiple
4789 092526	PORTABLE TOILET RENTAL FOR YARDWASTE SITE	16581619	09/25/2026	130.00	Multiple	Multiple
4789 092526	VARIOUS PARTS FOR STREET EQUIPMENT	01541120	09/25/2026	1,275.14	Multiple	Multiple
4789 092526	VARIOUS PARTS FOR SOLID WASTE EQUIPMENT	17581720	09/25/2026	71.00	Multiple	Multiple
4789 092526	VARIOUS PARTS FOR STORM WATER EQUIPMENT	16581622	09/25/2026	140.02	Multiple	Multiple
4789 092526	STING RELIEF OINTMENT	01543159	09/25/2026	19.98	Multiple	Multiple
4789 092526	PARTS FOR STREET EQUIPMENT	01541120	09/25/2026	62.68	Multiple	Multiple
4789 092526	PARTS FOR STREET EQUIPMENT	01541120	09/25/2026	29.96	Multiple	Multiple
4789 092526	FASTENERS FOR SIGNS	01544118	09/25/2026	3.59	Multiple	Multiple
4789 092526	VINYL SHEETS FOR SIGN MAKING	01544118	09/25/2026	17.98	Multiple	Multiple
4789 092526	PARTS FOR SOLID WASTE EQUIPMENT	17581720	09/25/2026	33.94	Multiple	Multiple
4789 092526	BULBS FOR STREET LIGHTS	01544220	09/25/2026	310.40	Multiple	Multiple
4789 092526	ENGINE OIL	01541120	09/25/2026	115.50	Multiple	Multiple
4789 092526	ITEMS TO REPAIR WASH BAY	01541220	09/25/2026	53.83	Multiple	Multiple
4789 092526	WASP AND HORNET SPRAY	01541218	09/25/2026	35.76	Multiple	Multiple
4789 092526	CDL SCHOOL: J DUFFIN AND B GARCIA-SANCHEZ	01543159	09/25/2026	7,200.00	Multiple	Multiple
4789 092526	PARTS FOR VEHICLE #139	01541120	09/25/2026	146.55	Multiple	Multiple
4789 092526	TRANFER TAPE FOR SIGN WORK	01544118	09/25/2026	172.46	Multiple	Multiple
4789 092526	PARTS FOR STREET EQUIPMENT	01541120	09/25/2026	96.00	Multiple	Multiple
4789 092526	PH TESTER FOR QUARRY PUMP	16581619	09/25/2026	120.24	Multiple	Multiple
4789 092526	PARTS FOR STREET EQUIPMENT	01541120	09/25/2026	86.82	Multiple	Multiple
4789 092526	CLEANING SUPPLIES FOR CADY STREET BUILDING BAT	17581718	09/25/2026	179.01	Multiple	Multiple
4789 092526	CAMERA ON BOOMER STREET CORNER - MONTHLY FEE	17581718	09/25/2026	4.00	Multiple	Multiple
4796 092526	REC NAME TAGS	01552118	09/25/2026	5.99	Multiple	Multiple
4796 092526	REC FAIR CANDY	01552118	09/25/2026	34.81	Multiple	Multiple
4815 092526	FREIGHT CHARGE	24581105	09/25/2026	32.84	Multiple	Multiple
4815 092526	REFUND	24581105	09/25/2026	905.00-	Multiple	Multiple
5083 092526	OPERATIONS MAINT-HAMMER/CUT WHEEL/BRSH SOAP	02820018	09/25/2026	44.07	Multiple	Multiple
5083 092526	WRWA CONFERENCE MEAL - WW	02850023	09/25/2026	117.02	Multiple	Multiple
5083 092526	CERTIFIED LSR LTRS - WTR	03903018	09/25/2026	282.75	Multiple	Multiple
5083 092526	CERTIFIED LSR LTRS - WTR	03903018	09/25/2026	101.79	Multiple	Multiple

Invoice Number	Description	GL Account	Invoice Date	Invoice Amount	Check Number	Check Issue Date
5083 092526	PARTS-N 2ND ST SIPHON - WW	02831044	09/25/2026	56.51	Multiple	Multiple
5083 092526	BAR SCREEN REDUCER(4) - WW	02831042	09/25/2026	47.80	Multiple	Multiple
5083 092526	SHOP TOOL-3/16" TRANSFER PUNCH - WW	02831040	09/25/2026	12.36	Multiple	Multiple
5083 092526	SHOP TOOL-5/16" TRANSFER PUNCH - WW	02831040	09/25/2026	13.56	Multiple	Multiple
5083 092526	SUPREME INDUSTRIAL SMNT GEAR LUBE - WW	02831042	09/25/2026	274.42	Multiple	Multiple
5083 092526	LAB SUPPLIES-DISTILLED WATER BOTTLES - WW	02820048	09/25/2026	30.34	Multiple	Multiple
5083 092526	SHOP TOOLS-THREADER PIPE DIES - WW	02831040	09/25/2026	60.61	Multiple	Multiple
5083 092526	LAB SUPPLIES-NITRILE GLOVES - WW	02820048	09/25/2026	119.50	Multiple	Multiple
5083 092526	GLASS FBR FILTER-TEST STRMWTR AFT HYD FLSHNG -	03667718	09/25/2026	67.40	Multiple	Multiple
5083 092526	LED EXPLOSION PROOF LIGHT(4) - WW	02831040	09/25/2026	1,760.00	Multiple	Multiple
5083 092526	CIVIC SYMPOSIUM ACCOMODATIONS-PH - WTR	02820024	09/25/2026	15.39-	Multiple	Multiple
5083 092526	CIVIC SYMPOSIUM ACCOMODATIONS-TH - WTR	03992118	09/25/2026	15.39-	Multiple	Multiple
5083 092526	CIVIC SYMPOSIUM ACCOMODATIONS-JB - WTR	03992118	09/25/2026	15.39-	Multiple	Multiple
5083 092526	CIVIC SYMPOSIUM ACCOMODATIONS-DC - WTR	02820024	09/25/2026	15.39-	Multiple	Multiple
5083 092526	CIVIC SYMPOSIUM ACCOMODATIONS-RI - WTR	03992118	09/25/2026	15.39-	Multiple	Multiple
5083 092526	CIVIC SYMPOSIUM ACCOMODATIONS-SF - WTR	03992118	09/25/2026	16.64	Multiple	Multiple
5083 092526	MAINTENANCE PARTS-ADAPTERS - WW	02820018	09/25/2026	8.61	Multiple	Multiple
5083 092526	ARMOR ALL CAR PROTECTANT REFILL - WW	02831010	09/25/2026	32.99	Multiple	Multiple
5083 092526	BRASS PADLOCK(5)-GENERATORS - WTR	03623218	09/25/2026	373.55	Multiple	Multiple
5083 092526	BRASS PADLOCK(5)-GENERATORS - WW	02820029	09/25/2026	373.55	Multiple	Multiple
5083 092526	SHOP TOOLS-WHEEL BEARING PRESS KIT/BUSH BEARI	02831040	09/25/2026	105.84	Multiple	Multiple
5083 092526	CLASS-WW OP: SPND GRWTH PRCSS&NTRNT RMVL-TO	02850023	09/25/2026	260.55	Multiple	Multiple
5083 092526	PLOVER WI ACCOMODATIONS - WW	02850023	09/25/2026	93.38	Multiple	Multiple
5083 092526	DEAD BLOW HAMMER-STOP BOXES - WTR	03667518	09/25/2026	34.47	Multiple	Multiple
5083 092526	REFUND FOR WHEEL BEARING PRESS KIT - WW	02831040	09/25/2026	62.99-	Multiple	Multiple
5083 092526	REFUND FOR BUSH BEARING&SEAL DRIVER SET - WW	02831040	09/25/2026	42.85-	Multiple	Multiple
5083 092526	SHOP TOOLS-WHEEL BEARING PRESS KIT - WW	02831040	09/25/2026	69.99	Multiple	Multiple
5083 092526	SHOP TOOLS-BUSH BEARING&SEAL DRIVER SET - WW	02831040	09/25/2026	42.85	Multiple	Multiple
5083 092526	COMPUTER SPEAKERS - ???	02850044	09/25/2026	12.23	Multiple	Multiple
5083 092526	FIRE EXTINGUISHER TAGS - WTR	03993018	09/25/2026	20.97	Multiple	Multiple
5083 092526	FIRE EXTINGUISHER TAGS - WW	02820018	09/25/2026	20.98	Multiple	Multiple
5470 092526	ADULT PROGRAMS	11581218	09/25/2026	27.81	Multiple	Multiple
5515 092526	HORNET SPRAY FOR CREW ON WILBUR STREET	16581619	09/25/2026	26.97	Multiple	Multiple
5515 092526	SHOP TOWELS	01541218	09/25/2026	105.48	Multiple	Multiple
5863 092526	VEH REGISTRATION / DARE	01521144	09/25/2026	318.82	Multiple	Multiple
5863 092526	AUX SHIRT	01521154	09/25/2026	70.66	Multiple	Multiple
6543 092526	29TH ANNUAL PROSECUTORS OWI CONFERENCE-AP	01516124	09/25/2026	117.16	Multiple	Multiple
6550 092526	UNIFORMS-SAUTER	01521154	09/25/2026	127.95	Multiple	Multiple
6550 092526	CREDIT	24521165	09/25/2026	249.00-	Multiple	Multiple
6550 092526	PATCHES	01521154	09/25/2026	10.48	Multiple	Multiple
6550 092526	TRAINING - GENEMAN	24521165	09/25/2026	116.72	Multiple	Multiple
6650 092526	DRY GAS TANK	01521144	09/30/2026	150.00	Multiple	Multiple
6650 092526	CABLES/CORDS	01521318	09/30/2026	25.96	Multiple	Multiple
6650 092526	PHONE CORD	01521118	09/30/2026	29.92	Multiple	Multiple
6650 092526	POSTAGE	01521118	09/30/2026	5.70	Multiple	Multiple
6650 092526	UPDATE TO 24.48.11.14	24581114	09/30/2026	20.99	Multiple	Multiple
6650 092526	NAME TAGS	01521117	09/30/2026	18.00	Multiple	Multiple
6650 092526	POSTAGE	01521118	09/30/2026	5.70	Multiple	Multiple
6650 092526	IT	01521118	09/30/2026	369.99	Multiple	Multiple
6650 092526	POSTAGE	01521118	09/30/2026	5.17	Multiple	Multiple
6650 092526	POSTAGE	01521118	09/30/2026	5.70	Multiple	Multiple
6650 092526	POSTAGE	01521118	09/30/2026	5.17	Multiple	Multiple
6650 092526	POSTAGE	01521118	09/30/2026	5.70	Multiple	Multiple
6650 092526	POSTAGE	01521118	09/30/2026	5.70	Multiple	Multiple
6650 092526	POSTAGE	01521118	09/30/2026	5.80	Multiple	Multiple
6650 092526	POSTAGE	01521118	09/30/2026	5.80	Multiple	Multiple
6650 092526	POSTAGE	01521118	09/30/2026	5.80	Multiple	Multiple

Invoice Number	Description	GL Account	Invoice Date	Invoice Amount	Check Number	Check Issue Date
6650 092526	POSTAGE	01521118	09/30/2026	5.80	Multiple	Multiple
6650 092526	POSTAGE	01521118	09/30/2026	5.80	Multiple	Multiple
6650 092526	STORAGE TOTE	01521118	09/30/2026	12.65	Multiple	Multiple
6770 100726	PROSPHYG BP UNIT	01523154	09/25/2026	66.02	Multiple	Multiple
6770 100726	EMS SUPPLIES	01523154	09/25/2026	666.56	Multiple	Multiple
6770 100726	EMS SUPPLIES	01523154	09/25/2026	383.17	Multiple	Multiple
6770 100726	EMS SUPPLIES	01523154	09/25/2026	2,110.66	Multiple	Multiple
6822 092526	MEAL	01531223	09/25/2026	20.08	Multiple	Multiple
6822 092526	SANITIZER	18531818	09/25/2026	19.95	Multiple	Multiple
6822 092526	LIPBALM & BAGS	18531818	09/25/2026	252.92	Multiple	Multiple
6822 092526	LAPTOP BATTERY	14531318	09/25/2026	42.99	Multiple	Multiple
6822 092526	BIB HOLDERS	18531818	09/25/2026	27.98	Multiple	Multiple
6822 092526	NOTEBOOKS	01531218	09/25/2026	24.89	Multiple	Multiple
6822 092526	PAPER TOWELS	01531218	09/25/2026	120.56	Multiple	Multiple
6822 092526	HANDSOAP & KEYBOARD	01531218	09/25/2026	37.64	Multiple	Multiple
6822 092526	PHONE LOG	14531318	09/25/2026	8.65	Multiple	Multiple
6822 092526	PRIME SHIPPING	01531218	09/25/2026	14.99	Multiple	Multiple
6822 092526	SHARPS CONTAINERS	01531218	09/25/2026	261.48	Multiple	Multiple
6822 092526	MEAL	01531223	09/25/2026	75.66	Multiple	Multiple
6822 092526	COLISURE	18531818	09/25/2026	1,596.51	Multiple	Multiple
6822 092526	MEAL	01531223	09/25/2026	8.87	Multiple	Multiple
7235 092526	POSTAGE	01523144	09/25/2026	2.56	Multiple	Multiple
7235 092526	DEF	01523142	09/25/2026	179.90	Multiple	Multiple
7235 092526	SHIPPING LABELS	01523144	09/25/2026	14.00	Multiple	Multiple
7235 092526	CLOCK REPAIR KIT	01523118	09/25/2026	16.98	Multiple	Multiple
7235 092526	CELLULAR	24581105	09/25/2026	143.28	Multiple	Multiple
7235 092526	RIVER GUAGE	01525118	09/25/2026	27.60	Multiple	Multiple
7235 092526	CELLULAR	01523132	09/25/2026	946.60	Multiple	Multiple
7235 092526	FIRE PREVENTION	01523147	09/25/2026	297.96	Multiple	Multiple
7235 092526	FIRE PREVENTION	01523147	09/25/2026	113.73	Multiple	Multiple
7235 092526	IPHONE CHARGER	01523144	09/25/2026	37.05	Multiple	Multiple
7235 092526	SPONGES	01523118	09/25/2026	45.62	Multiple	Multiple
7235 092526	WIPER BLADE	01523142	09/25/2026	41.94	Multiple	Multiple
7235 092526	SMOKE DETECTOR TESTER	24581105	09/25/2026	35.49	Multiple	Multiple
7235 092526	MOTOMIX	01523120	09/25/2026	73.34	Multiple	Multiple
7235 092526	HOSE CLAMPS	01523120	09/25/2026	26.29	Multiple	Multiple
7235 092526	BATTERIES	01523147	09/25/2026	126.36	Multiple	Multiple
7235 092526	PACKING TAPE	01523144	09/25/2026	16.77	Multiple	Multiple
7235 092526	MAGNETIC HOOK	24581105	09/25/2026	40.61	Multiple	Multiple
7235 092526	SHIPPING LABELS	01523144	09/25/2026	2.27	Multiple	Multiple
7235 092526	HOSE CLAMP / FITTING	01523120	09/25/2026	11.04	Multiple	Multiple
7235 092526	CHATGPT	01523122	09/25/2026	20.00	Multiple	Multiple
7235 092526	POLISH PADS	01523118	09/25/2026	41.38	Multiple	Multiple
7975 092526	SR CTR GIFTS & POCKET PLANNERS	24581107	09/25/2026	64.05	Multiple	Multiple
7975 092526	SR CTR NEWSPAPER SUB	01552022	09/25/2026	200.00	Multiple	Multiple
7975 092526	SR CTR NEWSPAPER SUB	24581107	09/25/2026	203.30	Multiple	Multiple
8249 092526	PERMITTING FOR GLOBE RIVER WALK - FEE FOR PAYIN	16581624	09/25/2026	18.83	Multiple	Multiple
8249 092526	PERMITTING FOR GLOBE RIVER WALK	16581624	09/25/2026	753.00	Multiple	Multiple
8339 092526	ICE CREAM FOR EMPLOYEE APPRECIATION LUNCH IN S	01519552	09/25/2026	231.75	Multiple	Multiple
8345 092526	SWAB REPLACEMENT HEADS	01517118	09/25/2026	29.12	Multiple	Multiple
8345 092526	BATTERIES	01517118	09/25/2026	63.31	Multiple	Multiple
8345 092526	POSTAGE	01521118	09/25/2026	10.14	Multiple	Multiple
8345 092526	CORD	01517118	09/25/2026	8.99	Multiple	Multiple
8345 092526	CLOTHS	01517118	09/25/2026	53.42	Multiple	Multiple
8345 092526	TOWELS / LINERS	01517118	09/25/2026	287.35	Multiple	Multiple
8345 092526	LINERS	01517118	09/25/2026	125.62	Multiple	Multiple
8345 092526	GORILLA TAPE	01517118	09/25/2026	11.36	Multiple	Multiple

Invoice Number	Description	GL Account	Invoice Date	Invoice Amount	Check Number	Check Issue Date
8345 092526	LINERS	01517118	09/25/2026	83.09	Multiple	Multiple
8345 092526	CEILING PAINT	01517118	09/25/2026	8.64	Multiple	Multiple
8345 092526	TOILET CLEANER	01517118	09/25/2026	75.89	Multiple	Multiple
8345 092526	DOOR CHIME	01517118	09/25/2026	32.68	Multiple	Multiple
8345 092526	BATTERIES	01517118	09/25/2026	133.00	Multiple	Multiple
8345 092526	LIGHT BULB	01517118	09/25/2026	14.03	Multiple	Multiple
8345 092526	DOOR CHIME	01517118	09/25/2026	37.87	Multiple	Multiple
8745 092526	MARKETING (LIBRARY SHIRTS)	11581218	09/25/2026	106.50	Multiple	Multiple
8745 092526	ADULT NONFICTION	11581246	09/25/2026	54.99	Multiple	Multiple
8745 092526	ADULT FICTION	11581246	09/25/2026	56.10	Multiple	Multiple
8745 092526	REPAIRS AND EXPENSE	11581220	09/25/2026	510.35	Multiple	Multiple
8745 092526	AV MATERIALS: DVD	11581248	09/25/2026	8.64-	Multiple	Multiple
8745 092526	OFFICE AND LIBRARY SUPPLIES	11581218	09/25/2026	167.96	Multiple	Multiple
8745 092526	PERIODICALS (OUR WI MAG)	11581247	09/25/2026	39.98	Multiple	Multiple
8745 092526	ADULT NONFICTION	11581246	09/25/2026	225.94	Multiple	Multiple
8745 092526	MATERIALS, NON-BOOKS	11581246	09/25/2026	10.45	Multiple	Multiple
8745 092526	OFFICE AND LIBRARY SUPPLIES	11581218	09/25/2026	23.94	Multiple	Multiple
8745 092526	LARGE PRINT	11581246	09/25/2026	19.89	Multiple	Multiple
8745 092526	ADULT PROGRAMS	11581218	09/25/2026	26.97	Multiple	Multiple
8745 092526	ADULT FICTION	11581246	09/25/2026	54.96	Multiple	Multiple
8745 092526	LARGE PRINT	11581246	09/25/2026	24.35	Multiple	Multiple
8745 092526	ADULT FICTION	11581246	09/25/2026	15.40	Multiple	Multiple
8745 092526	LARGE PRINT	11581246	09/25/2026	154.30	Multiple	Multiple
8745 092526	CHILDREN BOOKS	11581246	09/25/2026	10.00	Multiple	Multiple
8745 092526	LARGE PRINT	11581246	09/25/2026	117.59	Multiple	Multiple
8745 092526	LARGE PRINT	11581246	09/25/2026	22.81	Multiple	Multiple
8745 092526	AV MATERIALS: DVD	11581248	09/25/2026	158.65	Multiple	Multiple
8745 092526	LARGE PRINT	11581246	09/25/2026	30.07-	Multiple	Multiple
8745 092526	ADULT NONFICTION	11581246	09/25/2026	20.90	Multiple	Multiple
8745 092526	TEEN PROGRAMS	11581218	09/25/2026	11.82	Multiple	Multiple
8745 092526	DONATION PURCHASE (YA BOOKS)	11581250	09/25/2026	32.18	Multiple	Multiple
8745 092526	ADULT FICTION	11581246	09/25/2026	33.00	Multiple	Multiple
8745 092526	TEEN PROGRAMS	11581218	09/25/2026	25.98	Multiple	Multiple
8745 092526	DONATION PURCHASE (FRIENDS: AV)	11581250	09/25/2026	208.51	Multiple	Multiple
8745 092526	MAKERSPACE	11581218	09/25/2026	15.19	Multiple	Multiple
8745 092526	DONATION PURCHASE (FRIENDS: COFFEE)	11581250	09/25/2026	150.00	Multiple	Multiple
8745 092526	AV MATERIALS: DVD	11581248	09/25/2026	73.93	Multiple	Multiple
8745 092526	AV MATERIALS: DVD	11581248	09/25/2026	51.94	Multiple	Multiple
8745 092526	ADULT FICTION	11581246	09/25/2026	29.98	Multiple	Multiple
8745 092526	ADULT NONFICTION	11581246	09/25/2026	16.50	Multiple	Multiple
8745 092526	DONATION PURCHASE (FRIENDS: AV)	11581250	09/25/2026	24.95	Multiple	Multiple
8745 092526	LARGE PRINT	11581246	09/25/2026	17.99	Multiple	Multiple
8745 092526	CONTINUING EDUCATION (WLA JH)	11581223	09/25/2026	294.00	Multiple	Multiple
8745 092526	AV MATERIALS: DVD	11581248	09/25/2026	23.99	Multiple	Multiple
8745 092526	OFFICE AND LIBRARY SUPPLIES	11581218	09/25/2026	44.28	Multiple	Multiple
8745 092526	AV MATERIALS: DVD	11581248	09/25/2026	4.99-	Multiple	Multiple
8745 092526	AV MATERIALS: DVD	11581248	09/25/2026	7.03-	Multiple	Multiple
8745 092526	AV MATERIALS: DVD	11581248	09/25/2026	6.04-	Multiple	Multiple
8745 092526	MAKERSPACE	11581218	09/25/2026	13.82	Multiple	Multiple
8745 092526	BOOK SUPPLIES	11581218	09/25/2026	188.68	Multiple	Multiple
8745 092526	ADULT PROGRAMS	11581218	09/25/2026	55.98	Multiple	Multiple
8745 092526	ADULT NONFICTION	11581246	09/25/2026	14.99	Multiple	Multiple
8745 092526	ADULT NONFICTION	11581246	09/25/2026	14.99	Multiple	Multiple
8745 092526	ADULT NONFICTION	11581246	09/25/2026	13.99	Multiple	Multiple
8745 092526	ADULT PROGRAMS	11581218	09/25/2026	21.56	Multiple	Multiple
8745 092526	ADULT NONFICTION	11581246	09/25/2026	14.99	Multiple	Multiple
8745 092526	ADULT NONFICTION	11581246	09/25/2026	381.48	Multiple	Multiple

Invoice Number	Description	GL Account	Invoice Date	Invoice Amount	Check Number	Check Issue Date
8745 092526	ADULT NONFICTION	11581246	09/25/2026	14.99	Multiple	Multiple
8745 092526	ADULT NONFICTION	11581246	09/25/2026	197.80	Multiple	Multiple
8745 092526	ADULT NONFICTION	11581246	09/25/2026	14.99	Multiple	Multiple
8745 092526	ADULT NONFICTION	11581246	09/25/2026	19.25	Multiple	Multiple
8745 092526	BOOK SUPPLIES	11581218	09/25/2026	5.69	Multiple	Multiple
8745 092526	DONATION PURCHASE (YA BOOKS)	11581250	09/25/2026	14.40	Multiple	Multiple
8745 092526	AV MATERIALS: DVD	11581248	09/25/2026	19.95	Multiple	Multiple
8745 092526	ADULT NONFICTION	11581246	09/25/2026	35.52	Multiple	Multiple
8745 092526	ADULT FICTION	11581246	09/25/2026	12.00	Multiple	Multiple
8745 092526	LARGE PRINT	11581246	09/25/2026	20.40	Multiple	Multiple
8745 092526	ADULT NONFICTION	11581246	09/25/2026	14.99	Multiple	Multiple
8745 092526	AV MATERIALS: DVD	11581248	09/25/2026	24.98	Multiple	Multiple
8745 092526	CHILDREN BOOKS	11581246	09/25/2026	169.84	Multiple	Multiple
8745 092526	ADULT FICTION	11581246	09/25/2026	48.05	Multiple	Multiple
8745 092526	CHILDREN BOOKS	11581246	09/25/2026	14.44	Multiple	Multiple
8745 092526	CHILDREN BOOKS	11581246	09/25/2026	7.99	Multiple	Multiple
8745 092526	CHILDREN BOOKS	11581246	09/25/2026	29.35	Multiple	Multiple
8745 092526	CHILDREN BOOKS	11581246	09/25/2026	188.08	Multiple	Multiple
8745 092526	ADULT NONFICTION	11581246	09/25/2026	26.92	Multiple	Multiple
8745 092526	MATERIALS, NON-BOOKS	11581246	09/25/2026	120.49	Multiple	Multiple
8745 092526	ADULT NONFICTION	11581246	09/25/2026	20.73	Multiple	Multiple
8745 092526	DUES & FEES (WLA ML)	11581222	09/25/2026	278.40	Multiple	Multiple
8745 092526	TEEN PROGRAMS	11581218	09/25/2026	24.98	Multiple	Multiple
8745 092526	ADULT PROGRAMS	11581218	09/25/2026	100.66	Multiple	Multiple
8745 092526	CHILDREN BOOKS	11581246	09/25/2026	9.93	Multiple	Multiple
8745 092526	CHILDREN BOOKS	11581246	09/25/2026	7.39	Multiple	Multiple
8745 092526	ADULT NONFICTION	11581246	09/25/2026	37.99	Multiple	Multiple
8745 092526	CHILDREN BOOKS	11581246	09/25/2026	28.35	Multiple	Multiple
8745 092526	CHILDREN BOOKS	11581246	09/25/2026	6.57	Multiple	Multiple
8745 092526	LARGE PRINT	11581246	09/25/2026	234.77	Multiple	Multiple
8745 092526	CHILDREN BOOKS	11581246	09/25/2026	11.53	Multiple	Multiple
8745 092526	CHILDREN BOOKS	11581246	09/25/2026	7.38	Multiple	Multiple
8745 092526	CHILDREN BOOKS	11581246	09/25/2026	6.82	Multiple	Multiple
8745 092526	CHILDREN BOOKS	11581246	09/25/2026	14.99	Multiple	Multiple
8745 092526	CHILDREN BOOKS	11581246	09/25/2026	222.12	Multiple	Multiple
8745 092526	CONTINUING EDUCATION (WLA CG)	11581223	09/25/2026	275.00	Multiple	Multiple
8745 092526	CHILDREN BOOKS	11581246	09/25/2026	227.62	Multiple	Multiple
8745 092526	ADULT NONFICTION	11581246	09/25/2026	29.58	Multiple	Multiple
8745 092526	DONATION PURCHASE (CR)	11581250	09/25/2026	100.39	Multiple	Multiple
8745 092526	DUES & FEES (WLA AK)	11581222	09/25/2026	54.00	Multiple	Multiple
8745 092526	CONTINUING EDUCATION (WLA AK)	11581223	09/25/2026	275.00	Multiple	Multiple
8745 092526	CONTINUING EDUCATION (WLA TP)	11581223	09/25/2026	490.00	Multiple	Multiple
8745 092526	ADULT NONFICTION	11581246	09/25/2026	466.92	Multiple	Multiple
8745 092526	CHILDREN BOOKS	11581246	09/25/2026	23.38	Multiple	Multiple
8745 092526	ADULT FICTION	11581246	09/25/2026	74.80	Multiple	Multiple
8745 092526	DONATION PURCHASE (FRIENDS: AV)	11581250	09/25/2026	22.95	Multiple	Multiple
8745 092526	CHILDREN BOOKS	11581246	09/25/2026	11.69	Multiple	Multiple
8745 092526	CHILDREN BOOKS	11581246	09/25/2026	54.11	Multiple	Multiple
8745 092526	MATERIALS, NON-BOOKS	11581246	09/25/2026	23.58	Multiple	Multiple
8745 092526	DONATION PURCHASE (FRIENDS: AV)	11581250	09/25/2026	22.95	Multiple	Multiple
8745 092526	CHILDREN BOOKS	11581246	09/25/2026	73.91	Multiple	Multiple
8745 092526	DONATION PURCHASE (YA BOOKS)	11581250	09/25/2026	18.99	Multiple	Multiple
8745 092526	TEEN PROGRAMS	11581218	09/25/2026	44.31	Multiple	Multiple
8745 092526	CONTINUING EDUCATION (WLA HZ)	11581223	09/25/2026	360.00	Multiple	Multiple
8745 092526	CONTINUING EDUCATION (WLA NC)	11581223	09/25/2026	392.00	Multiple	Multiple
8745 092526	MATERIALS, NON-BOOKS	11581246	09/25/2026	7.99	Multiple	Multiple
8745 092526	CHILDREN BOOKS	11581246	09/25/2026	8.78	Multiple	Multiple

Invoice Number	Description	GL Account	Invoice Date	Invoice Amount	Check Number	Check Issue Date
8745 092526	ADULT FICTION	11581246	09/25/2026	395.10	Multiple	Multiple
8745 092526	ADULT FICTION	11581246	09/25/2026	17.60	Multiple	Multiple
8745 092526	ADULT FICTION	11581246	09/25/2026	32.98	Multiple	Multiple
8745 092526	ADULT NONFICTION	11581246	09/25/2026	34.24	Multiple	Multiple
8745 092526	ADULT NONFICTION	11581246	09/25/2026	17.60	Multiple	Multiple
8745 092526	LARGE PRINT	11581246	09/25/2026	20.40	Multiple	Multiple
8745 092526	LARGE PRINT	11581246	09/25/2026	20.40	Multiple	Multiple
8745 092526	CHILDREN BOOKS	11581246	09/25/2026	23.79	Multiple	Multiple
8745 092526	REPAIRS AND EXPENSE	11581220	09/25/2026	37.98	Multiple	Multiple
8745 092526	DONATION PURCHASE (CR PROG)	11581250	09/25/2026	21.59	Multiple	Multiple
8745 092526	MATERIALS, NON-BOOKS	11581246	09/25/2026	6.82-	Multiple	Multiple
8745 092526	MATERIALS, NON-BOOKS	11581246	09/25/2026	16.76-	Multiple	Multiple
8745 092526	AV MATERIALS: DVD	11581248	09/25/2026	24.96	Multiple	Multiple
8745 092526	DONATION PURCHASE (YA BOOKS)	11581250	09/25/2026	13.44	Multiple	Multiple
8745 092526	ADULT NONFICTION	11581246	09/25/2026	16.50	Multiple	Multiple
8745 092526	AV MATERIALS: DVD	11581248	09/25/2026	60.86	Multiple	Multiple
8745 092526	CHILDREN BOOKS	11581246	09/25/2026	18.63	Multiple	Multiple
8745 092526	ADULT FICTION	11581246	09/25/2026	16.00	Multiple	Multiple
8745 092526	CHILDREN BOOKS	11581246	09/25/2026	21.00	Multiple	Multiple
8745 092526	CHILDREN BOOKS	11581246	09/25/2026	22.13	Multiple	Multiple
8745 092526	CHILDREN BOOKS	11581246	09/25/2026	20.88	Multiple	Multiple
8745 092526	CHILDREN BOOKS	11581246	09/25/2026	12.19	Multiple	Multiple
8745 092526	JANITORIAL SUPPLY	11581220	09/25/2026	160.79	Multiple	Multiple
8745 092526	ADULT NONFICTION	11581246	09/25/2026	19.89	Multiple	Multiple
8745 092526	DONATION PURCHASE (CR PROG)	11581250	09/25/2026	59.58	Multiple	Multiple
8745 092526	LARGE PRINT	11581246	09/25/2026	20.40	Multiple	Multiple
8745 092526	ADULT NONFICTION	11581246	09/25/2026	41.00	Multiple	Multiple
8877 092526	CLOUD STORAGE	01518422	09/25/2026	9.99	Multiple	Multiple
8877 092526	CABLE TV SERVICE	01518422	09/25/2026	94.44	Multiple	Multiple
9087 092526	COSTCO TAX REFUND	01552246	09/25/2026	41.54-	Multiple	Multiple
9087 092526	COSTCO TAX REFUND	01552246	09/25/2026	10.74-	Multiple	Multiple
9087 092526	COSTCO TAX REFUND	01552246	09/25/2026	19.39-	Multiple	Multiple
9087 092526	INDOOR POOL BASKET	01552318	09/25/2026	3.47	Multiple	Multiple
9087 092526	WPRA HOTEL - RS	01552024	09/25/2026	129.00	Multiple	Multiple
9087 092526	SR CTR CONCESSIONS	24581107	09/25/2026	53.98	Multiple	Multiple
9087 092526	BOO BASH CANDY	26554318	09/25/2026	142.12	Multiple	Multiple
9087 092526	FAMILY BINGO SNACKS	01552118	09/25/2026	50.56	Multiple	Multiple
9587 100726	INT'L CODE CONCIL CERT	24581105	09/25/2026	255.00	Multiple	Multiple
9588 092526	MUSIC LICENSE	01552022	09/25/2026	229.50	Multiple	Multiple
9588 092526	MUSIC LICENSE	26554341	09/25/2026	229.50	Multiple	Multiple
9588 092526	EGOLDFAX SERVICE FEES	01518644	09/25/2026	235.96	Multiple	Multiple
9588 092526	ZOOM: R STOCKS	01513118	09/25/2026	16.99	Multiple	Multiple
9588 092526	ZOOM: M STEVENS	01514018	09/25/2026	16.99	Multiple	Multiple
9588 092526	ZOOM: D BROWER	01521118	09/25/2026	16.99	Multiple	Multiple
9588 092526	ZOOM: B ZIRBES	01524118	09/25/2026	16.99	Multiple	Multiple
9588 092526	ZOOM: C QUEST	01531218	09/25/2026	16.99	Multiple	Multiple
9588 092526	ZOOM: A BEYER	01541018	09/25/2026	16.99	Multiple	Multiple
9588 092526	ZOOM: D SYBELL	60510518	09/25/2026	16.99	Multiple	Multiple
9588 092526	NOTARY BOND: N ACHILLI	01521118	09/25/2026	20.00	Multiple	Multiple
9588 092526	NOTARY BOND: R DIERINGER	01521318	09/25/2026	20.00	Multiple	Multiple
9588 092526	CONFERENCE LODGING	01514024	09/25/2026	16.64	Multiple	Multiple
9588 092526	CONFERENCE LODGING	01514024	09/25/2026	16.64	Multiple	Multiple
9588 092526	CURRENCY & CHANGE WRAPS	01514018	09/25/2026	18.98	Multiple	Multiple
9588 092526	AVERY LABELS	01514118	09/25/2026	55.19	Multiple	Multiple
9595 092526	PARK WATER TRUCK FUEL PRES	01554142	09/25/2026	74.74	Multiple	Multiple
9595 092526	PARK STAFF WAA TRAINING	01554150	09/25/2026	440.00	Multiple	Multiple
9595 092526	PARK BOBCAT WINDOW REPAIR	01554142	09/25/2026	252.37	Multiple	Multiple

Invoice Number	Description	GL Account	Invoice Date	Invoice Amount	Check Number	Check Issue Date
9595 092526	PARK MOWER OIL FILTER & RETURN	01554142	09/25/2026	42.39-	Multiple	Multiple
9595 092526	PARK SWITCH ROCKER & WIPES	01554118	09/25/2026	16.94	Multiple	Multiple
9595 092526	PARK SHOP DRY ERASE MARKERS	05554170	09/25/2026	9.40	Multiple	Multiple
9595 092526	PARK SHOP STORAGE CABINETS	05554170	09/25/2026	2,095.20	Multiple	Multiple
9595 092526	PARK SHOP DRY ERASE BOARD & ERASERS	05554170	09/25/2026	62.62	Multiple	Multiple
9595 092526	PARK SHOP MOWER BLADE & DESK CHAIR	05554170	09/25/2026	405.98	Multiple	Multiple
9595 092526	PARK TRIMMER LINE	01554118	09/25/2026	61.56	Multiple	Multiple
9595 092526	OUTDOOR POOL CAULK & CEMENT	01552220	09/25/2026	35.55	Multiple	Multiple
9595 092526	PARK KEYBLANKS	01554118	09/25/2026	43.88	Multiple	Multiple
9595 092526	PARK SHOP ACTIVITY TABLES	05554170	09/25/2026	1,377.00	Multiple	Multiple
9595 092526	OUTDOOR POOL WIRE CONNECT	01552220	09/25/2026	14.98	Multiple	Multiple
9595 092526	PARK MISC FASTENERS	01554120	09/25/2026	5.08	Multiple	Multiple
9595 092526	FORESTRY CHAIN LOOP, BATTERY, ETC	01561118	09/25/2026	1,736.88	Multiple	Multiple
9595 092526	PARK SHOP STACKABLE CHAIRS	05554170	09/25/2026	1,462.98	Multiple	Multiple
9595 092526	PARK GRAND STAND BATTERY, ETC	01554142	09/25/2026	87.53	Multiple	Multiple
9595 092526	OUTDOOR POOL CEMENT	01552220	09/25/2026	22.99	Multiple	Multiple
9595 092526	OUTDOOR POOL OUTLET	01552220	09/25/2026	13.77	Multiple	Multiple
9595 092526	PARK SHOP POWER ADAPTER	05554170	09/25/2026	23.27	Multiple	Multiple
9595 092526	PARK SHOP TABLE RETURN	05554170	09/25/2026	206.55-	Multiple	Multiple
9595 092526	REC ADMIN BLDG CHAIN	01552026	09/25/2026	40.72	Multiple	Multiple
Total U.S. BANK:				89,049.76		
UNEMPLOYMENT INSURANCE DIVISION						
21482						
AUG2026	UNEMPLOYMENT INSURANCE	01518150	08/31/2026	2,657.90	468767	09/15/2026
Total UNEMPLOYMENT INSURANCE DIVISION:				2,657.90		
UNIFIRST CORPORATION						
556086						
1470154501	MECHANIC UNIFORM	01543159	08/21/2026	13.72	468609	09/01/2026
1470154501	MECHANIC UNIFORM	16581641	08/21/2026	13.72	468609	09/01/2026
1470154501	MECHANICS UNIFORMS & COVERALLS	17581759	08/21/2026	24.30	468609	09/01/2026
1470155497	MECHANIC UNIFORM & COVERALLS	17581759	08/28/2026	23.68	468609	09/01/2026
1470155497	MECHANIC UNIFORM	01543159	08/28/2026	13.09	468609	09/01/2026
1470155497	MECHANIC UNIFORM	16581641	08/28/2026	13.09	468609	09/01/2026
1470156677	MECHANIC UNIFORMS	01543159	09/04/2026	13.21	468768	09/15/2026
1470156677	MECHANIC UNIFORMS	16581641	09/04/2026	13.21	468768	09/15/2026
1470156677	MECHANIC UNIFORMS & COVERALLS	17581759	09/04/2026	23.78	468768	09/15/2026
1470157802	MECHANIC UNIFORMS	16581641	09/11/2026	13.21	468837	09/22/2026
1470157802	MECHANIC UNIFORMS	01543159	09/11/2026	13.21	468837	09/22/2026
1470157802	MECHANIC UNIFORMS & COVERALLS	17581759	09/11/2026	23.78	468837	09/22/2026
1470158780	MECHANIC UNIFORM	16581641	09/18/2026	13.09	468890	09/29/2026
1470158780	MECHANIC UNIFORM	01543159	09/18/2026	13.09	468890	09/29/2026
1470158780	MECHANIC UNIFORMS & COVERALLS	17581759	09/18/2026	23.68	468890	09/29/2026
Total UNIFIRST CORPORATION:				251.86		
UNITED COOPERATIVE						
21528						
3013	LP FUEL-RECYCLING	17581740	09/08/2026	260.49	468769	09/15/2026
Total UNITED COOPERATIVE:				260.49		
UNITED ELECTRIC INC						

Invoice Number	Description	GL Account	Invoice Date	Invoice Amount	Check Number	Check Issue Date
21526						
102769	WAC CIRCULATION PUMP	01552220	09/20/2026	1,500.00	468891	09/29/2026
Total UNITED ELECTRIC INC:				1,500.00		
UNITED INDUSTRIAL AUTOMATION						
21496						
3053	TRBLSHT POLYMER FEED HMI SCREEN - WW	02831042	08/24/2026	8,007.84	468708	09/08/2026
3066	POLYMER-HMI SFTWR COST - WW	02831042	09/15/2026	587.79	468838	09/22/2026
Total UNITED INDUSTRIAL AUTOMATION:				8,595.63		
USIC LOCATING SERVICES LLC						
553098						
830995	DIGGERS HOTLINE TICKET LOCATING - STORM	16581632	08/31/2026	6,129.02	468839	09/22/2026
830995	DIGGERS HOTLINE TICKET LOCATING - WTR	03992318	08/31/2026	6,177.82	468839	09/22/2026
830995	DIGGERS HOTLINE TICKET LOCATING - WW	02850020	08/31/2026	6,129.02	468839	09/22/2026
Total USIC LOCATING SERVICES LLC:				18,435.86		
USPS WATERTOWN						
21522						
BOX#6092026	PARADE PO BOX	24581109	09/01/2026	101.00	468892	09/29/2026
BOX#6092026	PARADE PO BOX	24581110	09/01/2026	101.00	468892	09/29/2026
SF090226	PERMIT #93 PRE-PMT - WTR	03903018	09/02/2026	3,000.00	468709	09/08/2026
Total USPS WATERTOWN:				3,202.00		
VANDEWALLE & ASSOCIATES						
22160						
202608068	ZONING CODE REWRITE THRU 08/17/2026	05524170	08/17/2026	3,986.25	468610	Multiple
202608068	ZONING CODE REWRITE THRU 08/17/2026	05524170	08/17/2026	3,986.25-		
202608071	PROSPECTIVE PLANNING THRU 08/17/2026	60510526	08/17/2026	2,125.00	468710	09/08/2026
202608071	TID10: RIVER CROSSING	60510526	08/17/2026	1,981.25	468710	09/08/2026
202608072	TID 10 THRU 08/17/2026	60510526	08/17/2026	10,129.40	468610	Multiple
202608072	TID 10 THRU 08/17/2026	60510526	08/17/2026	10,129.40-		
202609016	RIVER CROSSING THRU 09/16/2026	60510526	09/16/2026	1,672.50	468893	09/29/2026
202609017	TID 10 THRU 09/16/2026	60510526	09/16/2026	1,756.25	468893	09/29/2026
202609018	ZONING CODE REWRITE THRU 09/16/2026	05524170	09/16/2026	4,759.95	468893	09/29/2026
Total VANDEWALLE & ASSOCIATES:				12,294.95		
VMC LLC						
555755						
1890	T-MOBILE UPGRADE REDLINES/PUNCHLIST - WTR	03992318	08/13/2026	1,969.37	468611	09/01/2026
1915	O'CONNELL ATT UPGRADE-TASK 5 - WTR	03992318	09/09/2026	1,095.46	468894	09/29/2026
1916	WAT2402-5 O'CONNELL-VZW UPGRADE - WTR	03992318	09/09/2026	1,349.52	468894	09/29/2026
Total VMC LLC:				4,414.35		
VON BRIESEN & ROPER SC						
22675						
543286	AUDIT LETTER RESPONSE	01515742	09/15/2026	192.50	468895	09/29/2026
Total VON BRIESEN & ROPER SC:				192.50		

Invoice Number	Description	GL Account	Invoice Date	Invoice Amount	Check Number	Check Issue Date
WASTE MANAGEMENT						
23112						
2185665-2280-9	DUMPSTER FOR CONSTRUCTION DEBRIS	17581741	08/17/2026	428.50	468612	09/01/2026
2186708-2280-6	DUMPSTER SERVICE-SOLID WASTE CONSTRUCTION	17581741	09/01/2026	1,187.05	468840	09/22/2026
Total WASTE MANAGEMENT:				1,615.55		
WATERTOWN AREA CHAMBER OF COMMERCE						
23160						
402	LEADERSHIP WATERTOWN	16581645	08/18/2026	625.00	468711	09/08/2026
Total WATERTOWN AREA CHAMBER OF COMMERCE:				625.00		
WATERTOWN MAIN STREET PROGRAM						
23221						
92426	CONCERT SERIES PAYMENT-BFTS	26554341	09/14/2026	2,000.00	468896	09/29/2026
Total WATERTOWN MAIN STREET PROGRAM:				2,000.00		
WATERTOWN MOOSE LODGE 830						
23228						
189580 - 08.19.26	CROSSING GUARD APPRECIATION BREAKFAST	01519552	08/19/2026	345.60	468613	09/01/2026
Total WATERTOWN MOOSE LODGE 830:				345.60		
WATERTOWN REGIONAL MEDICAL CENTER LLC						
23400						
090226 WRMC	STREETS & SOLID WASTE DRUG SCREENS: NICKELS; J	01543159	09/02/2026	120.00	468847	09/22/2026
090226 WRMC	STREETS & SOLID WASTE DRUG SCREENS: REIDL	16581641	09/02/2026	30.00	468847	09/22/2026
090226 WRMC	STREETS & SOLID WASTE DRUG SCREENS: GARCIA	01542118	09/02/2026	30.00	468847	09/22/2026
090226 WRMC	STREETS & SOLID WASTE DRUG SCREENS: BOYD	17581759	09/02/2026	30.00	468847	09/22/2026
090226 WRMC	PD DRUG SCREENS: HOYT; STANGLER	01521117	09/02/2026	80.00	468847	09/22/2026
090226 WRMC	PARKS DRUG SCREENS: DEGRANDT; SAGER; FREY	01554159	09/02/2026	90.00	468847	09/22/2026
090226 WRMC	PARKS BREATHTESTING: FREY	01554159	09/02/2026	45.00	468847	09/22/2026
Total WATERTOWN REGIONAL MEDICAL CENTER LLC:				425.00		
WATERTOWN UNIFIED SCHOOL DISTRICT						
23485						
260708POOL	INDOOR POOL OPS: JAN-JUN 2026-PERSONNEL COSTS	01552317	07/08/2026	11,591.52	468770	09/15/2026
260708POOL	INDOOR POOL OPS: JAN-JUN 2026-GAS	01552328	07/08/2026	6,520.02	468770	09/15/2026
260708POOL	INDOOR POOL OPS: JAN-JUN 2026-ELECTRIC	01552330	07/08/2026	8,961.34	468770	09/15/2026
260708POOL	INDOOR POOL OPS: JAN-JUN 2026-WATER/SEWER/STOR	01552331	07/08/2026	4,332.85	468770	09/15/2026
260708POOL	INDOOR POOL OPS: JAN-JUN 2026-MAINTENANCE/REPAI	01552320	07/08/2026	2,727.57	468770	09/15/2026
260708POOL	INDOOR POOL OPS: JAN-JUN 2026-SUPPLIES	01552318	07/08/2026	3,518.33	468770	09/15/2026
Total WATERTOWN UNIFIED SCHOOL DISTRICT:				37,651.63		
WATERTOWN WATER DEPT						
23487						
091526 LIB	WATER - LIBRARY	11581231	09/15/2026	441.31	468897	09/29/2026
09212026	WATER-CITY HALL	01517131	08/31/2026	1,266.27	468614	09/01/2026
09212026	WATER-MISC BLDGS	01517231	08/31/2026	607.99	468614	09/01/2026
09212026	WATER-HEALTH BLDG	01531231	08/31/2026	95.76	468614	09/01/2026
09212026	WATER-STREETS	01541231	08/31/2026	1,287.43	468614	09/01/2026
09212026	WATER-AIRPORT	01545331	08/31/2026	4,635.41	468614	09/01/2026
09212026	WATER-SOLID WASTE	17581731	08/31/2026	38.83	468614	09/01/2026

Invoice Number	Description	GL Account	Invoice Date	Invoice Amount	Check Number	Check Issue Date
09212026	WATER-PARKS	01552231	08/31/2026	3,154.85	468614	09/01/2026
09212026	WATER-REC ADMIN	01552031	08/31/2026	256.59	468614	09/01/2026
09212026	WATER-PARK	01554131	08/31/2026	2,248.69	468614	09/01/2026
09212026	WATER-WW BILLING	02840000	08/31/2026	20,000.00	468614	09/01/2026
09212026	WATER-WATER DEPT	03993218	08/31/2026	638.97	468614	09/01/2026
10052026	WATER-SOLID WASTE	17581731	09/15/2026	310.23	468841	09/22/2026
10052026	WATER-FIRE	01523131	09/15/2026	1,259.13	468841	09/22/2026
10052026	WATER-PARK	01554131	09/15/2026	3,566.50	468841	09/22/2026
10052026	WATER-BUBBLER	01554148	09/15/2026	106.96	468841	09/22/2026
10052026	WATER-WW	02820031	09/15/2026	3,627.96	468841	09/22/2026
10052026	WATER-WATER DEPT	03993218	09/15/2026	751.01	468841	09/22/2026
10052026	WATER-FUTURE FUND	26554331	09/15/2026	1,659.58	468841	09/22/2026
Total WATERTOWN WATER DEPT:				45,953.47		
WAUKESHA CO TECHNICAL COLLEGE						
23498						
S0905376	TUITION	01523148	08/27/2026	427.37	468842	09/22/2026
Total WAUKESHA CO TECHNICAL COLLEGE:				427.37		
WE ENERGIES						
23530						
6063346851	WE ENERGIES GAS	01554128	08/31/2026	8.91	2610057	09/30/2026
6073201805	WE ENERGIES GAS	02820028	09/08/2026	12.70	2610057	09/30/2026
6074543289	WE ENERGIES GAS	02820028	09/08/2026	14.40	2610057	09/30/2026
6078588385	WE ENERGIES GAS/ELECTRIC	03622330	09/10/2026	23,073.36	2610057	09/30/2026
6080490339	ELECTRIC-MUNI BLDG	01517130	09/11/2026	10,281.55	2610057	09/30/2026
6080490339	ELECTRIC-FIRE DEPT	01523130	09/11/2026	17.65	2610057	09/30/2026
6080490339	SUPPLIES & EXPENSE-EMERGENCY SIRENS	01525118	09/11/2026	110.21	2610057	09/30/2026
6080490339	ELECTRIC-HEALTH DEPT	01531230	09/11/2026	712.18	2610057	09/30/2026
6080490339	ELECTRIC-STREET GARAGE	01541230	09/11/2026	2,528.10	2610057	09/30/2026
6080490339	ELECTRIC-STREET LIGHTING	01544230	09/11/2026	46,477.55	2610057	09/30/2026
6080490339	ELECTRIC-AIRPORT	01545330	09/11/2026	3,015.63	2610057	09/30/2026
6080490339	ELECTRIC-SR CTR	01552030	09/11/2026	2,140.27	2610057	09/30/2026
6080490339	ELECTRIC-AQ CTR	01552230	09/11/2026	241.75	2610057	09/30/2026
6080490339	ELECTRIC-PARKS DEPT	01554130	09/11/2026	3,912.85	2610057	09/30/2026
6080490339	WASHINGTON PARK LIGHTS-PARK	01554144	09/11/2026	68.93	2610057	09/30/2026
6080490339	POWER FOR PUMPING/LIFT STATION-WW	02820029	09/11/2026	2,360.42	2610057	09/30/2026
6080490339	ELECTRIC PLANT-WW	02820030	09/11/2026	27,744.27	2610057	09/30/2026
6080490339	FUEL FOR POWER-WATER	03622330	09/11/2026	8,914.59	2610057	09/30/2026
6080490339	BLDG ELECTRIC-SOLID WASTE	17581730	09/11/2026	461.24	2610057	09/30/2026
6080490339	ELECTRICITY-BENTZIN TOWN SQUARE	26554330	09/11/2026	273.03	2610057	09/30/2026
6080490339	ELECTRIC-TRAFFIC SIGNALS	01542430	09/11/2026	1,316.08	2610057	09/30/2026
6080492968	GAS-MUNI BLDG	01517128	09/11/2026	77.65	2610057	09/30/2026
6080492968	ELECTRIC-FIRE	01523130	09/11/2026	3,014.83	2610057	09/30/2026
6080492968	GAS-HEALTH	01531228	09/11/2026	10.27	2610057	09/30/2026
6080492968	GAS-STREET GARAGES	01541228	09/11/2026	59.03	2610057	09/30/2026
6080492968	ELECTRIC-STREET	01544230	09/11/2026	57.11	2610057	09/30/2026
6080492968	GAS-AIRPORT	01545328	09/11/2026	9.57	2610057	09/30/2026
6080492968	GAS-SR CTR	01552028	09/11/2026	53.30	2610057	09/30/2026
6080492968	GAS-AQ CTR	01552228	09/11/2026	766.36	2610057	09/30/2026
6080492968	GAS-PARKS	01554128	09/11/2026	19.14	2610057	09/30/2026
6080492968	GAS-PARK GARAGE	01554128	09/11/2026	10.34	2610057	09/30/2026
6080492968	GAS-WW	02820028	09/11/2026	1,035.91	2610057	09/30/2026
6080492968	GAS-WW LIFT STATION	02820029	09/11/2026	12.30	2610057	09/30/2026
6080492968	GAS-LIBRARY	11581228	09/11/2026	194.06	2610057	09/30/2026

Invoice Number	Description	GL Account	Invoice Date	Invoice Amount	Check Number	Check Issue Date
6080492968	GAS-SOLID WASTE	17581728	09/11/2026	43.79	2610057	09/30/2026
Total WE ENERGIES:				139,049.33		
WEPCO PRINTING INC						
23585						
46984	JULY 4TH PARADE-PARADE OFFICIAL LANYARDS	24581109	09/02/2026	56.98	468771	09/15/2026
46993	ENVELOPES	01521118	09/04/2026	424.97	468843	09/22/2026
47005	BOO BASH POSTER	26554319	09/08/2026	22.50	468771	09/15/2026
Total WEPCO PRINTING INC:				504.45		
WI AVIATION INC						
23646						
RYV26-219983	AIRPORT SUPPLIES-AUG 2026	01545318	08/31/2026	1,372.37	468844	09/22/2026
RYV26-219983	AIRPORT FUEL-AUG 2026	01545328	08/31/2026	644.39	468844	09/22/2026
RYV26-219983	AIRPORT ELECTRIC-AUG 2026	01545330	08/31/2026	64.79	468844	09/22/2026
RYV26-220438	AIRPORT MANAGER FEES-AUG 2026	01545310	08/31/2026	4,980.00	468898	09/29/2026
RYV26-220542	AIRPORT REPAIRS-AUG 2026	01545320	08/31/2026	735.00	468844	09/22/2026
RYV26-220542	AIRPORT MOWING-AUG 2026	01545336	08/31/2026	2,268.00	468844	09/22/2026
RYV26-220542	AIRPORT DAILY LIGHT CHECKS-AUG 2026	01545338	08/31/2026	420.00	468844	09/22/2026
Total WI AVIATION INC:				10,484.55		
WI DEPT OF ADMINISTRATION						
23705						
505-0000113637	EALTH - WIS JOBS LISTING FOR PUBLIC HEALTH NURSE	01531219	08/13/2026	175.00	468615	09/01/2026
Total WI DEPT OF ADMINISTRATION:				175.00		
WI DEPT OF FINANCIAL INSTITUTIONS						
23717						
ACHILLI - NOTARY 2026	NOTARY RENEWAL-ACHILLI	01521117	09/18/2026	20.00	468821	09/22/2026
DIERINGER - RENEWAL 2	NOTARY RENEWAL-DIERINGER	01521117	09/18/2026	20.00	468821	09/22/2026
Total WI DEPT OF FINANCIAL INSTITUTIONS:				40.00		
WI DEPT OF JUSTICE						
23731						
G3488 202608	BACKGROUND CHECKS: CHRISTENSEN; GARCIA - STRE	01542118	08/31/2026	14.00	468772	09/15/2026
G3488 202608	BACKGROUND CHECK: JOHNSON	01516018	08/31/2026	7.00	468772	09/15/2026
G3488 202608	BACKGROUND CHECK: IVERSON	01552118	08/31/2026	7.00	468772	09/15/2026
Total WI DEPT OF JUSTICE:				28.00		
WI DEPT OF NATURAL RESOURCES						
4286						
LISCENSE #10379:2026-2	TRANSPORTER ANNUAL LICENSE	17581725	09/11/2026	671.00	468773	09/15/2026
4287						
26ESR05866	ANNUAL ENVIRONMENTAL FEES - 2026	16581624	05/19/2026	3,000.00	468616	09/01/2026
26ESR09640	ANNUAL ENVIRONMENTAL FEES	17581725	05/19/2026	165.00	468899	09/29/2026
PH32167RNWL	3YR RENEW-MUNI WW OP CERT - WTR	02850022	07/31/2026	45.00	468712	09/08/2026
Total WI DEPT OF NATURAL RESOURCES:				3,881.00		
WI DEPT OF REVENUE						

Invoice Number	Description	GL Account	Invoice Date	Invoice Amount	Check Number	Check Issue Date
23788						
082026	08-2026 SALES & USE TAX-TOWING REIMBURSEMENT	01442106	09/29/2026	5.45	2610058	09/29/2026
082026	08-2026 SALES & USE TAX-HEALTH DEPT REVENUE	01443100	09/29/2026	7.56	2610058	09/29/2026
082026	08-2026 SALES & USE TAX-INDOOR POOL TAXABLE	01446233	09/29/2026	142.79	2610058	09/29/2026
082026	08-2026 SALES & USE TAX-SR CTR REVENUE	01446234	09/29/2026	.33	2610058	09/29/2026
082026	08-2026 SALES & USE TAX-SR CTR MEMBERSHIPS	01446235	09/29/2026	6.33	2610058	09/29/2026
082026	08-2026 SALES & USE TAX-SR CTR RENTALS	01446236	09/29/2026	19.81	2610058	09/29/2026
082026	08-2026 SALES & USE TAX-LIBRARY COPIER	11481218	09/29/2026	66.21	2610058	09/29/2026
082026	08-2026 SALES & USE TAX-AQ CTR REVENUE	01446230	09/29/2026	1,383.99	2610058	09/29/2026
082026	08-2026 SALES & USE TAX-RECREATION ACTIVITIES REN	01446211	09/29/2026	412.89	2610058	09/29/2026
082026	08-2026 SALES & USE TAX-PARKS/FORESTRY MISC PAR	01446264	09/29/2026	258.29	2610058	09/29/2026
082026	08-2026 SALES & USE TAX-REVENUE	01446266	09/29/2026	42.99	2610058	09/29/2026
082026	08-2026 SALES & USE TAX-TAX	01215810	09/29/2026	36.42	2610058	09/29/2026
082026	08-2026 SALES & USE TAX-SALES TAX DISCOUNT	01441220	09/29/2026	17.87-	2610058	09/29/2026
Total WI DEPT OF REVENUE:				2,365.19		
WI DEPT OF TRANSPORTATION						
23795						
395-0000449121	PROJ 39530500108 MAIN ST DESIGN CHURCH - MARKET	16581660	08/03/2026	1,005.78	468774	09/15/2026
395-0000449121	PROJ 39530500108 MAIN ST DESIGN CHURCH - MARKET	05581169	08/03/2026	3,017.33	468774	09/15/2026
395-0000449265	PROJ 39539970015 LABAREE ST	05581169	08/03/2026	455.23	468774	09/15/2026
395-0000449265	PROJ 39539970015 LABAREE ST	16581660	08/03/2026	455.22	468774	09/15/2026
395-0000449265	PROJ 39539970015 LABAREE ST	03999999	08/03/2026	455.22	468774	09/15/2026
395-0000449265	PROJ 39539970015 LABAREE ST	02973011	08/03/2026	455.23	468774	09/15/2026
395-0000449266	PROJECT 39539970109 DEWEY AVE	02973011	08/03/2026	10.52	468774	09/15/2026
395-0000449266	PROJECT 39539970109 DEWEY AVE	03999999	08/03/2026	10.52	468774	09/15/2026
395-0000449266	PROJECT 39539970109 DEWEY AVE	16581660	08/03/2026	10.52	468774	09/15/2026
395-0000449266	PROJECT 39539970109 DEWEY AVE	05581169	08/03/2026	10.52	468774	09/15/2026
395-0000449267	PROJECT 39539970179 DEWEY AVE	16581660	08/03/2026	15,773.17	468774	09/15/2026
395-0000449267	PROJECT 39539970179 DEWEY AVE	05581169	08/03/2026	6,583.77	468774	09/15/2026
395-0000449267	PROJECT 39539970179 DEWEY AVE	03999999	08/03/2026	35,421.30	468774	09/15/2026
395-0000449267	PROJECT 39539970179 DEWEY AVE	02973011	08/03/2026	28,479.26	468774	09/15/2026
395-0000449268	PROJECT 39539970180 DEWEY AVE	16581660	08/03/2026	62,504.20	468774	09/15/2026
395-0000449268	PROJECT 39539970180 DEWEY AVE	05581169	08/03/2026	26,089.45	468774	09/15/2026
395-0000449268	PROJECT 39539970180 DEWEY AVE	03999999	08/03/2026	140,363.70	468774	09/15/2026
395-0000449268	PROJECT 39539970180 DEWEY AVE	02973011	08/03/2026	112,854.57	468774	09/15/2026
395-0000452544	PROJ 39530500108 MAIN ST DESIGN CHURCH - MARKET	05581169	09/01/2026	4,116.45	468845	09/22/2026
395-0000452544	PROJ 39530500108 MAIN ST DESIGN CHURCH - MARKET	16581660	09/01/2026	1,372.15	468845	09/22/2026
395-0000452653	PROJ 39539970015 LABAREE STREET	05581169	09/01/2026	307.46	468845	09/22/2026
395-0000452653	PROJ 39539970015 LABAREE STREET	16581660	09/01/2026	307.46	468845	09/22/2026
395-0000452653	PROJ 39539970015 LABAREE STREET	03999999	09/01/2026	307.46	468845	09/22/2026
395-0000452653	PROJ 39539970015 LABAREE STREET	02973011	09/01/2026	307.46	468845	09/22/2026
395-0000452654	PROJECT 39539970179 DEWEY AVE	16581660	09/01/2026	19,606.36	468845	09/22/2026
395-0000452654	PROJECT 39539970179 DEWEY AVE	05581169	09/01/2026	8,183.76	468845	09/22/2026
395-0000452654	PROJECT 39539970179 DEWEY AVE	03999999	09/01/2026	44,029.37	468845	09/22/2026
395-0000452654	PROJECT 39539970179 DEWEY AVE	02973011	09/01/2026	35,400.29	468845	09/22/2026
395-0000452655	PROJECT 39539970180 DEWEY AVE	16581660	09/01/2026	66,144.07	468845	09/22/2026
395-0000452655	PROJECT 39539970180 DEWEY AVE	05581169	09/01/2026	27,608.74	468845	09/22/2026
395-0000452655	PROJECT 39539970180 DEWEY AVE	03999999	09/01/2026	148,537.63	468845	09/22/2026
395-0000452655	PROJECT 39539970180 DEWEY AVE	02973011	09/01/2026	119,426.55	468845	09/22/2026
Total WI DEPT OF TRANSPORTATION:				909,610.72		
WI METAL SERVICES INC						
23670						
506089	METAL - STREET STOCK	01541120	08/12/2026	1,120.00	468900	09/29/2026

Invoice Number	Description	GL Account	Invoice Date	Invoice Amount	Check Number	Check Issue Date
Total WI METAL SERVICES INC:				1,120.00		
WI PARK & REC ASSOC						
23676						
11892	TICKET RETURN PAYMENT	01271950	09/09/2026	19,535.70	468775	09/15/2026
Total WI PARK & REC ASSOC:				19,535.70		
WIN IT SERVICES LLC						
556070						
218912	PROFESSIONAL SERVICES	01518611	07/01/2026	3,777.80	468617	09/01/2026
219587	APPRIVER CLOUD TO CLOUD	01518644	08/14/2026	482.00	468617	09/01/2026
219587	DUO ESSENTIALS MFA	01518644	08/14/2026	878.04	468617	09/01/2026
219587	OFFICE 365 G1	01518644	08/14/2026	798.00	468617	09/01/2026
219587	OFFICE 365 G3	01518644	08/14/2026	4,071.00	468617	09/01/2026
219587	WASABI HOT CLOUD STORAGE	01518644	08/14/2026	277.80	468617	09/01/2026
219587	SENTINELONE COMPLETE	01518644	08/14/2026	1,105.00	468617	09/01/2026
219881	NETWORK SWITCH/FIREWALL UPGRADE - WW	02850060	09/01/2026	199.80	468713	09/08/2026
220229	APPRIVER CLOUD TO CLOUD	01518619	09/10/2026	482.00	468901	09/29/2026
220229	DUO ESSENTIALS MFA	01518619	09/10/2026	881.28	468901	09/29/2026
220229	OFFICE 365 G1	01518619	09/10/2026	798.00	468901	09/29/2026
220229	OFFICE 365 G3	01518619	09/10/2026	4,071.00	468901	09/29/2026
220229	WASABI HOT CLOUD STORAGE	01518619	09/10/2026	285.30	468901	09/29/2026
220229	SENTINELONE COMPLETE	01518619	09/10/2026	1,140.00	468901	09/29/2026
Total WIN IT SERVICES LLC:				19,247.02		
WOLF PAVING COMPANY INC						
23910						
56721	COLD PATCH MIX	01543118	09/01/2026	2,446.50	468846	09/22/2026
6-26 APPL FOR PYMT NO	PROJ 6-26 BITUMINOUS SURFACING	02973011	09/01/2026	7,161.56	468715	09/08/2026
6-26 APPL FOR PYMT NO	PROJ 6-26 BITUMINOUS SURFACING	03999999	09/01/2026	26,489.16	468715	09/08/2026
6-26 APPL FOR PYMT NO	PROJ 6-26 BITUMINOUS SURFACING	05581140	09/01/2026	345.67	468715	09/08/2026
6-26 APPL FOR PYMT NO	PROJ 6-26 BITUMINOUS SURFACING	05581169	09/01/2026	266,222.77	468715	09/08/2026
6-26 APPL FOR PYMT NO	PROJ 6-26 BITUMINOUS SURFACING	05581173	09/01/2026	1,316.20	468715	09/08/2026
6-26 APPL FOR PYMT NO	PROJ 6-26 BITUMINOUS SURFACING	16581660	09/01/2026	36,717.17	468715	09/08/2026
APPL FOR PYMT #10-26	PROJ 10-26 BITUMINOUS SURFACING- 2026 MARKET WA	05581169	08/25/2026	190,117.11	468618	09/01/2026
Total WOLF PAVING COMPANY INC:				530,816.14		
WRIGHT WEBER MANAGEMENT LLC						
52626						
2503298014	REFUND UTILITY OVERPAYMENT	99001105	08/25/2026	83.84	468716	09/08/2026
Total WRIGHT WEBER MANAGEMENT LLC:				83.84		
ZARNOTH BRUSH WORKS INC						
26150						
0207403-IN	GUTTER BROOMS -SWEEPER	16581622	08/12/2026	1,327.50	468717	09/08/2026
Total ZARNOTH BRUSH WORKS INC:				1,327.50		
ZBM INC						
26005						
31942	GARBAGE BAGS/HAND SOAP/HAND TOWELS-AIRPORT	01545318	07/30/2026	345.14	468848	09/22/2026
32037	MULTI-FOLD HAND TOWELS-AIRPORT	01545318	08/31/2026	78.66	468848	09/22/2026

CITY OF WATERTOWN

Paid Invoice Report

Payment due dates: 9/1/2026 - 9/30/2026

Oct 16, 2026 07:59AM

Invoice Number	Description	GL Account	Invoice Date	Invoice Amount	Check Number	Check Issue Date
32051	CLEANING CONTRACT	01517126	09/10/2026	2,760.98	468848	09/22/2026
Total ZBM INC:				3,184.78		
Grand Totals:				3,001,186.79		

ORDINANCE TO AMEND SECTION 253-23(A), FIRE PROTECTION SYSTEMS OF THE CITY OF WATERTOWN GENERAL ORDINANCES

SPONSOR: ALD. DANA DAVIS
FROM: PUBLIC SAFETY & WELFARE COMMITTEE

THE COMMON COUNCIL OF THE CITY OF WATERTOWN DOES ORDAIN AS FOLLOWS:

SECTION 1. Section 253-23(A) Fire protection systems is hereby amended as follows:

§ 253.23(A) Fire protection systems.

The following requirements are in addition to the requirement in IBC Section 901.

A. Application for permit; plans and specifications.

(1) General. No person may install, erect or construct any fire alarm system or fire suppression system or add to, enlarge, move, improve, alter, convert, extend or demolish any fire alarm system or fire suppression system, or cause the same to be done, or commence any work covered by this chapter on any fire alarm system or fire suppression system without first obtaining a fire alarm/fire suppression system permit therefor from the Fire Department. Such permit shall be issued in the name of the owner/contractor.

(2) Applications for fire alarm/fire suppression system permits shall be filed with the Fire Inspector in writing on a form to be furnished for that purpose. Such application shall describe the land and/or structure upon which the proposed installation or work is to be done by a general description which will readily identify and definitely locate the proposed installation or work and shall show the use or occupancy of all parts of the building and such other pertinent information as may be required by the Fire Inspector. The Fire Inspector or any inspector of the Fire Department shall, as a condition of granting a fire alarm/fire suppression system permit, have the right to enter the premises for which said permit was issued at any reasonable time during and throughout the course of such work and until final approval thereof has been granted, for the purpose of inspecting said premises and its compliance as to construction or use with all statutory and ordinance regulations in reference to the installation, modification, construction, repair, use and location of fire alarm/fire suppression systems.

(3) Working plans and specifications showing the location of each component element of the proposed fire alarm system and/or fire suppression system, all drawings, manufacturer's cut sheet for devices, calculations, material approvals, manufacturer's listed installations and design manuals, pre-engineered design specifications, design specifications, and the manufacturer model and type of each component element of such systems shall accompany every application for a permit and shall be filed in duplicate with the Fire Inspector. If the installation involves a building meeting the criteria in § **SPS 361.30(3)**, Wis. Adm. Code, the submittal will require approved plans by the ~~Department of Safety and Professional~~

~~Services~~ City of Watertown Fire Department. However, the Fire Inspector may authorize the issuance of a permit without plans or specifications for minor or inconsequential work.

(a) Plans submitted shall be drawn to scale ~~on substantial paper~~ and be submitted electronically via approved means. The submitted plans shall be working plans of sufficient clarity to indicate the nature and character of the work proposed and to show that the regulations which apply will be complied with. They shall be prepared in accordance with the provisions of this chapter and shall bear the name of the designer, professional engineer, contractor or other person who prepared them.

(b) Specifications shall be in detail. Any specifications in which general expressions are used to the effect that "work shall be done in accordance with the IBC and SPS 316" or "to the satisfaction of the Fire Inspector" shall be deemed imperfect and incomplete, and every reference to the IBC and Ch. **SPS 316**, Wis. Adm. Code, shall be to the section or subsection applicable to the material to be used or to the method of construction proposed.

(c) Automatic fire sprinkler system projects involving the alteration, addition or removal of fewer than 21 sprinklers in an already existing automatic fire sprinkler system must comply with the requirements of NFPA 1.

(d) Alterations to and/or modifications of an existing fire alarm system and/or fire suppression system may not, at the discretion of the Fire Inspector, require a complete set of plans as set forth above; however, each such application for a permit shall include appropriate supporting documentation establishing that the proposed alterations/modifications comply with all appropriate codes, ordinances and standards.

(e) For state-owned buildings, plans shall be approved by the appropriate state agency. A permit is required for said projects; a copy of the state plan approval letter is required as part of the permit application. The Fire Inspector shall inspect the fire protection systems in state-owned buildings. When a state agency specifies plan review and inspection by the City, a complete submittal is required.

SECTION 2. All ordinances or parts of ordinances inconsistent with the provisions of this ordinance are hereby repealed.

SECTION 3. This ordinance shall take effect and be in force the day after its passage and publication.

DATE:	*Oct. 20, 2026*		*Nov. 2, 2026*	
READING:	*1ST*		*2ND*	
	YES	*NO*	*YES*	*NO*
DAVIS				
LAMPE				
BERG				
NITECKI				
BLANKE				
SMITH				
ARNETT				
HAASE				
MOLDENHAUER				
MAYOR STOCKS				
TOTAL				

ADOPTED November 2, 2026

_____

CITY CLERK

APPROVED November 2, 2026

_____

MAYOR

Ordinance 253.23 **Plan Review Fees for Fire Alarm and Suppression Systems**

Area (Square Feet)	Fees	
	Fire Alarm System Plans	Fire Suppression System Plans
Less than 2,500	$30	$30
2,500-5,000	60	60
5,001-10,000	100	100
10,001-20,000	150	150
20,001-30,000	200	200
30,001-40,000	350	350
40,001-50,000	500	500
50,001-75,000	700	700
75,001-100,000	1000	1000
100,001-200,000	1200	1200
200,001-300,000	3000	3000
300,001-400,000	4400	4400
400,001-500,000	5600	5600
Over 500,000	6400	6400

THE CITY OF WATERTOWN

FIRE DEPARTMENT

Main Office
920-261-3610

Tanya Reynen
920-206-4243

MEMO

TO: Public Safety & Welfare Committee

FROM: Don A. Dishno, Deputy Chief Fire Marshal

DATE: 9/1/2026

RE: Ordinance Change for Fire Plan Review

Background

Historically, the Watertown Fire Department did not have the capacity to review plans for fire alarm, fire sprinkler, or other fire-protection systems. These plans were submitted to the Wisconsin Department of Safety and Professional Services (DSPS) for review.

With a full-time Fire Marshal now in place, the department can conduct these reviews in-house. This allows the department to review plans for compliance not only with Building and Fire Codes, but with adopted local ordinances as well. We are then able to retain applicable plan-review fees locally rather than having them collected by the state and provide a substantially faster response to applicants.

DSPS review timelines may extend several weeks due to workload. The Watertown Fire Department anticipates completing in-house plan reviews within 24 to 48 hours.

Financial Impact

The Fire Marshal is already certified and approved by DSPS to conduct these reviews. No additional staffing, equipment, or other expenditures are required.

Therefore, no additional financial impact is anticipated, aside from the collection and revenue of plan-review fees authorized by state statute and local ordinance.

Recommendation

The proposed ordinance updates the City’s plan-review process to authorize the Watertown Fire Department to conduct in-house reviews of fire alarm, fire sprinkler, and other fire-protection system plans. Adoption will align the ordinance with the department’s current capabilities, establish the local process for review and fee collection, and allow applicants to receive timely, locally administered service.

ORDINANCE TO AMEND SECTIONS 446-20(B)(3), 446-20(C)(3), 446-20(D), 446-21(A), 446-28, AND 446-29 OF THE CITY OF WATERTOWN GENERAL ORDINANCES

SPONSOR: ALD. ARNETT
FROM: PUBLIC WORKS COMMISSION

THE COMMON COUNCIL OF THE CITY OF WATERTOWN DOES ORDAIN AS FOLLOWS:

SECTION 1. § 446-20(B), § 446-20(C)(3) and § 446-20(D) Residential collections of the Watertown Code of Ordinances is hereby amended to read as follows:

§ 446-20(B)(3) Disposal of materials.

(3) Brush acceptable for curbside pickup shall be a ~~maximum of three feet in length~~ minimum of four feet in length and shall not exceed ~~six~~ nine inches in diameter. Brush is to be piled in an easily accessible location at or near the curbside. Brush shall be piled with the cut ends facing one direction. Branches shall be limbed to a maximum width of four feet. All roots are to be removed, and no yard waste or other debris shall be placed in the brush pile.

§ 446-20(C)(3) Manner of collection.

(3) The collection, removal and disposal of all garbage shall be conducted under the supervision, direction and control of the ~~Street Superintendent~~ Public Works Manager or designee with assistance from the Health Officer as needed.

§ 446-20(D)

D. Items not collected curbside. Sofa sleepers, mattresses, box springs, and roll-away beds shall not be collected by the City ~~unless the steel or metal frames have been previously removed~~. The following items will not be collected: televisions, computer monitors, printers, CPUs, laptops, video displays, keyboards, mouse, external hand devices, fax machines, DVD players, VCRs, oil filters and microwaves, toasters, toaster ovens, pizza ovens, space heaters, electric fans, blenders, food processors, electric mixers, pots and pans, sump pumps, hair dryers, corded or uncorded household electronics and appliances, garbage disposals, water pipes and faucets, carpeting, carpet padding and carpet matting, oil filters and used oil. Residents are required to take the above items to the ~~Recycling Center~~ Department of Public Works–Street/Solid Waste Division for proper disposal.~~, except that all carpeting, carpet padding and carpet matting shall be taken by residents to Y's Way Flooring.~~ Construction debris will be collected by the City only if it is placed in City-approved containers. The size of any construction debris shall be so reduced that the cover of the container shall be closed at the time of pickup.

SECTION 2. § 446-21(A). Institutional collections of the Watertown Code of Ordinances is hereby amended to read as follows:

§ 446-21(A) Institutional collections.

A. Manner of collections.

(1) The collection and removal of garbage and refuse in institutional districts of the City shall be made by private contractors under this section.

(2) The collection, removal and disposal of all garbage and refuse under this section shall be conducted under the supervision, direction and control of the ~~Street Department~~ Department of Public Works–Street/Solid Waste Division. No private contractor shall be permitted to pick up and deposit in a licensed landfill any item identified as a recyclable item in Article **I**, Recycling, of this chapter.

SECTION 3. § 446-28 Collection charges of the Watertown Code of Ordinances is hereby amended to read as follows:

§ 446-28 Collection charges.

A. The City shall compute the amounts due to the City for solid waste collection charges and shall render a statement thereof, at periodic intervals, to the owner or occupant of any premises subject to such charge. Rates are established and updated periodically as fixed by resolution of the Common Council and maintained by the ~~Street Department~~ Department of Public Works-Street/Solid Waste Division as identified at Internet site ~~www.ci.watertown.wi.us~~ www.watertownwi.gov or as available by calling (920) 262-4080 during normal City business hours. Industrial, commercial and institutional businesses utilizing private services are exempt. Multifamily properties over the four-family capacity may elect to opt into the City's solid waste collection service at the then-current rate per unit upon written application by the owner. Once an owner has opted into the City's solid waste collection service, the owner agrees to continue participation and may not later opt out. In the event that the owner transfers ownership of the property to a bona fide purchaser with whom, or in which, the owner retains no financial interest, the new owner may elect to opt out of the City's solid waste collection service upon providing written notice to the City. The rates shall be reviewed by the Common Council ~~on an annual basis~~ as recommended by the Public Works Commission and adjusted as necessary. For each additional solid waste collection container requested by the owner or occupant of any premises subject to the above-listed charge, the requesting owner or occupant shall be responsible for an additional monthly charge, which shall be calculated at the rate of 66% of the current rate fixed by Common Council resolution.

B. The City currently computes the amount due to the City for recycling collection charges attributable to a single recycling container and owed by the owner or occupant of any premises subject to such charge, which amount is included in the rate established at Subsection A above. For each additional authorized recycling container requested from the City by the owner or occupant of the premises, the owner or occupant of any premises requesting the additional recycling container will be responsible for an additional fee calculated at ~~33%~~ 34% of the rate established at Subsection A above.

SECTION 4. § 446-29 Noncompliance of the Watertown Code of Ordinances is hereby amended to read as follows:

§ 446-29 Noncompliance.

A. Notice. If solid waste, garbage, recycling, refuse or any other item is placed at, near or about curbside or within the limits of the public right-of-way or otherwise in such conspicuous manner consistent with abandoning the item(s) in favor of collection or removal by the City or another entity or individual in violation of this chapter, a ~~Street Department~~ Department of Public Works–Street/Solid Waste Division representative shall affix a written notice of the noncompliance to the item(s), as reasonably possible providing notice of the noncompliance. If the noncompliance is not fully cured within 24 hours per the observation and investigation of the Community Service Officer or other law enforcement officer, the City shall deliver a notice letter to the occupant and to the property owner, if different, requiring the removal of the offending solid waste, garbage, recycling, refuse or any other item(s) within not more than six days from the date of personal service or first-class mailing of the notice letter. The notice letter may be personally delivered by the Community Service Officer or a law enforcement officer to the occupant or may be sent by first class mail to any reasonably ascertainable last known address of the occupant and property owner.

(1) Where removal is necessitated pursuant to Subsection B below, the failure to comply under the foregoing section shall constitute a separately citable offense under this chapter.

B. Removal; special charge. If the item(s) for which a notice letter is issued pursuant to Subsection A is not removed within the time specified under such notice letter, the City shall arrange and cause the removal of item(s) and shall charge the cost attributable thereto to the property owner as a special charge pursuant to § 66.0627, Wis. Stats., consistent with §§ 76-19 to 76-21 of this Code; however, the procedure under § 76-22 shall not be required for the levying of special charges for costs borne by the City under this chapter. If the special charge is not fully paid within 30 days of the date of issuance of billing thereof, the special charge or any balance of special charges remaining owing shall become a lien upon the serviced real property and, together with an administrative charge in an amount equal to $100, shall be added to the current or next tax roll, as statute dictates, for collection. The special charge provided for hereunder shall not preclude proceeding under any other ordinance, law or manner of enforcement relating to the same or other matter.

(1) The method of calculating the costs borne by the City under this section will include both direct and indirect costs, including human resource productive rates of pay, fuel and fleet usage. The ~~Street Superintendent~~ Public Works Manager shall ~~annually~~ determine and report to the City Treasurer and Chief of Police the minimum costs that would be borne by the City in any instance of remediating noncompliance under this chapter~~.~~ as recommended by the Public Works Commission.

(2) Any written communication issued to an occupant and/or property owner directing compliance under this section shall clearly identify such minimum cost to the City that may result in a special charge as well as the administrative charge.

C. Appeal. The imposition of a special charge and administrative charge hereunder may be appealed exclusively to the Public Works Commission. Appeals filed pursuant to this section shall be filed no later than 30 days from the date the bill is issued by the ~~Street Department~~ Department of Public Works–Street/Solid Wate Division for the recovery of special charge sums. The Public Works Commission shall hear and consider the appeal no more than 30 days following notice of receipt of the appeal and may, by simple majority vote, affirm or reverse but may not modify the imposition of the special charge or administrative charge. The only matters to be taken up under appeal shall be the necessity of rendering such current service under this chapter and certification of the actual rendering of such current service. The Chairperson of the Public Works Commission shall forthwith cause to be transmitted to the appellant and City Clerk a written decision by the Public Works Commission. Chapter 68, Wis. Stats., shall not apply to such an appeal.

SECTION 5. All ordinances or parts of ordinances inconsistent with the provisions of this ordinance are hereby repealed.

SECTION 6. This ordinance shall take effect and be in force the day after its passage and publication.

DATE:	*Oct. 20, 2026*		*Nov. 2, 2026*	
READING:	*1ST*		*2ND*	
	YES	*NO*	*YES*	*NO*
DAVIS				
LAMPE				
BERG				
NITECKI				
BLANKE				
SMITH				
ARNETT				
HAASE				
MOLDENHAUER				
MAYOR STOCKS				
TOTAL				

ADOPTED November 2, 2026

CITY CLERK

APPROVED November 2, 2026

MAYOR

ORDINANCE TO AMEND A PORTION OF SECTION 500-5, "ONE-WAY STREETS AND ALLEYS" OF CHAPTER 500 TRAFFIC CODE OF THE CITY OF WATERTOWN

SPONSOR: ALDERPERSON DANA DAVIS
FROM: PUBLIC SAFETY AND WELFARE COMMITTEE

THE COMMON COUNCIL OF THE CITY OF WATERTOWN DOES ORDAIN AS FOLLOWS:

SECTION 1. Section 500-5. "One-way streets and alleys", is hereby amended as follows.

Name of Street	Location	Direction of Travel
Eighth Street	From Western Avenue to ~~Main Street~~ Market Street	North

SECTION 2. All ordinances or parts of ordinances inconsistent with the provisions of this ordinance are hereby repealed.

SECTION 3. This ordinance shall take effect and be in force the day after its passage and publication.

DATE:	*Oct. 20, 2026*		*Nov. 2, 2026*	
READING:	*1ST*		*2ND*	
	YES	*NO*	*YES*	*NO*
DAVIS				
LAMPE				
BERG				
NITECKI				
BLANKE				
SMITH				
ARNETT				
HAASE				
MOLDENHAUER				
MAYOR STOCKS				
TOTAL				

ADOPTED November 2, 2026

CITY CLERK

APPROVED November 2, 2026

MAYOR

ORDINANCE TO AMEND A PORTION OF SECTION 500-5, "ONE-WAY STREETS AND ALLEYS" OF CHAPTER 500 TRAFFIC CODE OF THE CITY OF WATERTOWN

SPONSOR: ALDERPERSON DANA DAVIS
FROM: PUBLIC SAFETY AND WELFARE COMMITTEE

THE COMMON COUNCIL OF THE CITY OF WATERTOWN DOES ORDAIN AS FOLLOWS:

SECTION 1. Section 500-5. "One-way streets and alleys", is hereby amended as follows.

Name of Street	Location	Direction of Travel
~~Eighth Street~~	~~From Western Avenue to Market Street~~	~~North~~
~~South Seventh Street~~	~~From Jefferson Street to Western Avenue~~	~~South~~

SECTION 2. All ordinances or parts of ordinances inconsistent with the provisions of this ordinance are hereby repealed.

SECTION 3. This ordinance shall take effect and be in force on May 31, 2027.

DATE:	*Oct. 20, 2026*		*Nov. 2, 2026*	
READING:	*1ST*		*2ND*	
	YES	*NO*	*YES*	*NO*
DAVIS				
LAMPE				
BERG				
NITECKI				
BLANKE				
SMITH				
ARNETT				
HAASE				
MOLDENHAUER				
MAYOR STOCKS				
TOTAL				

ADOPTED November 2, 2026

CITY CLERK

APPROVED November 2, 2026

MAYOR

ORDINANCE TO AMEND A PORTION OF SECTION 500-3(B), "STOP INTERSECTIONS" OF CHAPTER 500 TRAFFIC CODE OF THE CITY OF WATERTOWN

SPONSOR: ALDERPERSON DANA DAVIS
FROM: PUBLIC SAFETY AND WELFARE COMMITTEE

THE COMMON COUNCIL OF THE CITY OF WATERTOWN DOES ORDAIN AS FOLLOWS:

SECTION 1. Section 500-3(B). "Stop intersections", is hereby amended as follows:

Intersection	Corners	Restriction
Market Street and South Eighth Street	Northeast, ~~and~~ northwest, southwest, and southeast	~~Market Street shall stop for South Eighth Street~~ All-way stop

SECTION 2. All ordinances or parts of ordinances inconsistent with the provisions of this ordinance are hereby repealed.

SECTION 3. This ordinance shall take effect and be in force the day after its passage and publication.

DATE:	*Oct. 20, 2026*		*Nov. 2, 2026*	
READING:	*1ST*		*2ND*	
	YES	*NO*	*YES*	*NO*
DAVIS				
LAMPE				
BERG				
NITECKI				
BLANKE				
SMITH				
ARNETT				
HAASE				
MOLDENHAUER				
MAYOR STOCKS				
TOTAL				

ADOPTED November 2, 2026

CITY CLERK

APPROVED November 2, 2026

MAYOR

ORDINANCE TO CREATE A PORTION OF SECTION 500-3(B), "STOP INTERSECTIONS" OF CHAPTER 500 TRAFFIC CODE OF THE CITY OF WATERTOWN

SPONSOR: ALDERPERSON DANA DAVIS
FROM: PUBLIC SAFETY AND WELFARE COMMITTEE

THE COMMON COUNCIL OF THE CITY OF WATERTOWN DOES ORDAIN AS FOLLOWS:

SECTION 1. Section 500-3(B). "Stop intersections", is hereby amended to add the following:

Intersection	Corners	Restriction
Western Avenue and South Eighth Street	Northwest	South Eighth Street shall stop for Western Avenue

SECTION 2. All ordinances or parts of ordinances inconsistent with the provisions of this ordinance are hereby repealed.

SECTION 3. This ordinance shall take effect and be in force on May 31, 2027.

DATE:	*Oct. 20, 2026*		*Nov. 2, 2026*	
READING:	*1ST*		*2ND*	
	YES	*NO*	*YES*	*NO*
DAVIS				
LAMPE				
BERG				
NITECKI				
BLANKE				
SMITH				
ARNETT				
HAASE				
MOLDENHAUER				
MAYOR STOCKS				
TOTAL				

ADOPTED November 2, 2026

_____

CITY CLERK

APPROVED November 2, 2026

_____

MAYOR

ORDINANCE TO AMEND A PORTION OF SECTION 500-9(A), "PARKING PROHIBI IN SPECIFIED PLACES" OF CHAPTER 500 TRAFFIC CODE OF THE CITY OF WATERTOWN

SPONSOR: ALDERPERSON DANA DAVIS
FROM: PUBLIC SAFETY AND WELFARE COMMITTEE

THE COMMON COUNCIL OF THE CITY OF WATERTOWN DOES ORDAIN AS FOLLOWS:

SECTION 1. Section 500-9(A). "Parking prohibited in specified places", is hereby amended as follows.

Name of Street	Side	Location
South Eighth Street	East	From ~~Main Street~~ Market Street to Western Avenue, except parking is allowed on Sundays ~~between Market and Dodge Streets on the east side~~ between the hours of 9:00AM and 12:00PM from a point 176 feet south of the south curbline of Market Street to a point 88 feet further south
~~South Seventh Street~~	~~East~~	~~From the south curbline of Market Street to the south curbline of Jefferson Street~~

SECTION 2. All ordinances or parts of ordinances inconsistent with the provisions of this ordinance are hereby repealed.

SECTION 3. This ordinance shall take effect and be in force on May 31, 2027.

DATE:	*Oct. 20, 2026*		*Nov. 2, 2026*	
READING:	*1ST*		*2ND*	
	YES	*NO*	*YES*	*NO*
DAVIS				
LAMPE				
BERG				
NITECKI				
BLANKE				
SMITH				
ARNETT				
HAASE				
MOLDENHAUER				
MAYOR STOCKS				
TOTAL				

ADOPTED November 2, 2026

CITY CLERK

APPROVED November 2, 2026

MAYOR

AGREEMENT FOR RESIDENTIAL PICKUP OF SOLID WASTE AND RECYCLING

This Agreement is entered into this _____ day of _____, 2026 by and between the City of Watertown, a Wisconsin municipal corporation located in Jefferson and Dodge Counties, Wisconsin, hereinafter referred to as the "City," (notices and communications hereunder to be delivered to: 106 Jones Street, Watertown, WI 53094) and the Village of Clyman, hereinafter referred to as the "Village," (notices and communications hereunder to be delivered to: PO Box 129, Clyman, Wisconsin 53016-0129). This Agreement will terminate on December 31, 2029, unless terminated earlier as set forth in this Agreement.

1. That for and in consideration of the City providing solid waste and recycling pickup services to residences and non-commercial locations in the Village through the City's Department of Public Works, Street/Solid Waste Division, the Village hereby agrees to pay the City the following amounts:

   a. The Village will pay a monthly rate of $20.18 per household or non-commercial location. The City may, from time to time, adjust its rates for City residential garbage pickup. If there is an increase, the Village rates shall also increase $5.00 (five dollars) more than the set City residential rates. If that occurs, the City will provide written notice to the Village of the proposed rate increase at least 60 (sixty) calendar days before the effective date.

   b. The Village shall provide to the City a Master List identifying all residential households and non-commercial locations within the Village that will be provided service pursuant to this Agreement. The City shall bill the Village on a monthly basis. No additional fuel surcharges shall be charged by the City to Village residents.

   c. The City will provide pickup of solid waste and recycling to all residential households and non-commercial locations identified on the Master List during the duration of this Agreement.

   d. The payments referred to in paragraph 1 shall be made by the Village within 30 (thirty) days upon billing by the City. Any unpaid balance after 30 (thirty) days shall accrue interest at the rate of 8% (eight percent) per annum.

   e. A "household" shall include single family residences. For multiple unit residences, each separate residence shall constitute a separate household.

2. In addition to the monthly rate paid by the Village, the City shall retain all state or federal grant money received through its pickup and disposal of the recyclables and solid waste, as well as any revenue that may be received for any recyclables or solid waste collected from the Village and its residents.

3. The City previously provided all carts for recyclables and solid waste to households. These were provided initially at the City's expense; however, in the event that additional households are added to the list, or in the event that it becomes necessary to supply missing carts to households within the Village, the Village shall be responsible for all costs of such carts. The

City shall assemble the carts; however, the Village shall be responsible for the distribution of any such carts.

4. Pickup of solid waste shall be made on each Thursday by the City. Pickup of recycling shall be made on every other Thursday by the City. The Village shall make its best efforts to notify the Village residents of said collection schedules. All solid waste and recycling carts must be placed out for collection by the Wednesday evening immediately preceding collection, or prior to 6:00 a.m. on the morning of pickup to guarantee pickup on the day of collection.

5. The City shall provide pickup of solid waste and recyclable materials pursuant to the terms as set forth on the attached City of Watertown Recycling Guide, a true and accurate copy of which is attached hereto as Exhibit A. The Village agrees to distribute a copy of the same to its residents and further agrees that the City shall not be required to provide services to those Village residents that fail to comply with the requirements set forth therein, which may be revised from time to time by the City. The parties acknowledge that Exhibit A may require Village residents to take certain items of waste to different disposal sites.

6. In the event that a Village resident desires to drop-off an item not identified in Exhibit A, the Village resident will be charged the non-residential rate at the City of Watertown drop off site.

7. The City will make limited exceptions to allow for residential pickup from an exterior location other than the curbside, provided that the requesting Village resident provides written confirmation of a medical or health disability that prohibits the resident from otherwise placing solid waste and recycling materials at the curbside.

8. The City shall allow Village residents to participate in any Clean Sweep program conducted by the City for disposal of hazardous waste. Village residents may participate pursuant to the same terms, conditions and expenses as are imposed on City residents. The City shall provide written notice to the Village of any upcoming Clean Sweep programs as may be periodically scheduled by the City.

9. The City shall comply with all federal, state and administrative regulations that are in existence regarding the proper care, handling and disposal of all solid waste and recyclable materials that are the subject of this Agreement.

10. Each party shall be responsible for its own acts, errors, or omissions and for the acts, errors, or omissions of its employees, officers, officials, agents, boards, committees and commissions, and shall be responsible for any losses, claims, and liabilities that are attributable to such acts, errors, or omissions including providing its own defense, arising out of this Agreement. In situations involving joint liability, each party shall only be responsible for such losses, claims and liabilities that are attributable to its own acts, errors, or omissions, or the acts, errors or omissions of its employees, officers, officials, agents, boards, committees and commissions. It is not the intent of either party to waive, limit or otherwise modify the protections and limitations of liability found in Wis. Stat. Secs. 893.90 or any other protection available to the parties by law. This paragraph shall survive the termination or expiration of this Agreement.

11. Nothing in this Agreement shall be construed to be a waiver of modification of the governmental immunities or notice requests imposed by Wis. Stat. Sec. 893.80 or any other law.

12. It is understood that this is an Agreement by and between independent contractor(s) and is not intended to, and will not be construed to, create the relationship of agent, employee, partnership, joint venture or association, or any other relationship whatsoever other than that of independent contractor.

13. This Agreement may be terminated by the written notice of either Party given at least 60 (sixty) days prior to the expiration of the term, with or without cause.

14. This Agreement may be executed in two counterparts, each of which shall be deemed an original, but all of which together shall constitute one and the same instrument.

15. All notices, statements, demands, requests, consents, approvals, authorizations, appointments or designations hereunder by either Party to the other will be in writing and will be deemed given and served upon the Party if delivered personally or via U.S. mail, addressed as follows:

To City:
City of Watertown
City Clerk
106 Jones Street
Watertown, WI 53094

With copies to:
City of Watertown
Public Works Manager
811 South 1st Street
Watertown, WI 53094
swinkelman@watertownwi.gov

To Village:
Village of Clyman
Village Clerk
PO Box 129
Clyman, Wisconsin 53016-0129

With copies to:
Village of Clyman
Director of Public Works
PO Box 129
Clyman, Wisconsin 53016-0129
voc.53016@gmail.com

16. The failure of any Party to insist upon the strict performance of any of the terms, conditions or covenants in this Agreement will not be deemed a waiver of any right or remedy that any Party may have and will not be deemed a waiver of any right or remedy for a subsequent breach or default of the terms, conditions or covenants herein contained.

17. The Parties each warrant and represent to the other that they have the full legal authority to enter into this Agreement.

18. This Agreement sets forth all the covenants, promises, agreements, conditions, and understandings between City and Village. There are no covenants, promises, agreements, conditions, or understandings, either oral or written, between the Parties other than as herein set forth. No alteration, amendment, change, or addition to this Agreement shall be binding upon the Parties unless in writing and signed by both Parties.

19. Any action at law or in equity brought under this Agreement for the purpose of enforcing a right or rights provided for by this Agreement will be tried in a court of competent jurisdiction in Jefferson County, Wisconsin, and the Parties waive all provisions of law providing for a change of venue in these proceedings to any other county.

20. If any term of this Agreement is held unenforceable by a court having jurisdiction, then to the extent the unenforceable term can be severed from the remainder of this Agreement without affecting the enforceability of the remainder of this Agreement or substantially frustrating its purpose, it will be so severed, and the remainder of this Agreement will remain in effect and enforceable.

[SIGNATURE PAGE TO FOLLOW]

CITY OF WATERTOWN

BY: _____

Print Name: Robert Stocks
Mayor

DATE: _____

VILLAGE OF CLYMAN

BY: Beth Baehmann

Print Name: Beth Baehmann
Village President

DATE: September 28, 2026

Approved as to form and sufficiency:

_____
Alexandra Panagopoulos
City Attorney
WI State Bar No. 1099000

Date: _____

RESOLUTION TO ENTER INTO A THREE-YEAR AGREEMENT WITH THE VILLAGE OF CLYMAN FOR SOLID WASTE & RECYCLING COLLECTION

SPONSOR: ALDERPERSON ARNETT
FROM: PUBLIC WORKS COMMISSION

WHEREAS, the Village of Clyman has requested solid waste and recycling collection by the City of Watertown DPW – Street/Solid Waste Division; and,

WHEREAS, this will be a three-year agreement between the City of Watertown and the Village of Clyman; and,

WHEREAS, the Village of Clyman will abide by the same guidelines as the City of Watertown residents; and,

WHEREAS, the Village of Clyman will pay $20.18 per living unit per month for 2027, $21.28 per living unit per month in 2028, and $22.38 per living unit per month for 2029. This rate is subject to change if the City of Watertown rates change; and,

WHEREAS, four units or less living units will be collected;

NOW, THEREFORE, BE IT RESOLVED BY THE COMMON COUNCIL OF THE CITY OF WATERTOWN, WISCONSIN:
That the proper City Officials be and are hereby authorized to enter into a three-year agreement with the Village of Clyman to collect solid waste and recycling from Village residents;

BE IT FURTHER RESOLVED, that said money collected will be credited to the Solid Waste Utility Account #17-46-05-17.

That this Resolution shall be in full force and effect upon its passage and adoption.

	YES	*NO*
DAVIS		
LAMPE		
BERG		
NITECKI		
BLANKE		
SMITH		
ARNETT		
HAASE		
MOLDENHAUER		
MAYOR STOCKS		
TOTAL		

ADOPTED October 20, 2026

_____
CITY CLERK

APPROVED October 20, 2026

_____
MAYOR

(October 20, 2026) Exhibit 9897

RESOLUTION
REQUESTING EXEMPTION FROM DODGE COUNTY LIBRARY TAX PER WI STATUTES 43.64(2)(B)

SPONSOR: MAYOR STOCKS
FROM: FINANCE COMMITTEE

WHEREAS, the Dodge County Board levies a county library tax and Section 43.64(2)(b) of the Wisconsin Statutes provides that such units of government which expend an amount equal to that which would be levied by the County Board for library purposes may apply for exemption for this tax;

NOW, THERFORE, BE IT RESOLVED that the City of Watertown hereby requests exemption from the above cited tax levy for the year 2027. This municipality supports a public library at a rate equal to or greater than the Dodge County levy for Library Services.

BE IT FURTHER RESOLVED that copies of this resolution be forwarded by the city clerk by November 1, 2026 to:

Danielle Van Egtern
Dodge County Clerk
127 E. Oak Street
Juneau WI 53039
920-386-3601
clerk@co.dodge.wi.us

Fiscal Note: Estimated Municipal 2027 Library Appropriation $750,000.00

	YES	*NO*
DAVIS		
LAMPE		
BERG		
NITECKI		
BLANKE		
SMITH		
ARNETT		
HAASE		
MOLDENHAUER		
MAYOR STOCKS		
TOTAL		

ADOPTED October 20, 2026

_____
CITY CLERK

APPROVED October 20, 2026

_____
MAYOR

RESOLUTION
REQUESTING EXEMPTION FROM JEFFERSON COUNTY LIBRARY TAX PER WI STATUTES 43.64(2)(B)

SPONSOR: MAYOR STOCKS
FROM: FINANCE COMMITTEE

WHEREAS the Jefferson County Board has established a county library service and levies a county library tax as authorized under Section 43.57 (3) of the Wisconsin Statutes, and

WHEREAS Section 43.64 (2) (b) of the Wisconsin Statutes provides that a village or city is exempt from the county library tax if it levies a tax for public library service and appropriates and expends for a library fund as defined by s.43.52 (1) during the year for which the county tax levy is made a sum at least equal to the county library tax rate in the prior year multiplied by the equalized valuation of the property in the city or village for the current year, and

WHEREAS the City of Watertown will, in 2027, appropriate and expend an amount in excess of that calculated above,

NOW THEREFORE BE IT RESOLVED that the City of Watertown, hereby requests of the Jefferson County Board of Supervisors that the City of Watertown be exempted from the payment of any tax for the support of the County Library Service as provided in Section 43.64 (2).

BE IT FURTHER RESOLVED that copies of this resolution be forwarded by the city clerk to the following parties by November 1, 2026:

Administrator
Jefferson County Library Council
Dwight Foster Public Library
209 Merchants Avenue
Fort Atkinson, WI 53538

County Clerk
320 S. Main Street, Room 109
Jefferson, WI 53549

Fiscal Note: Estimated Municipal 2027 Library Appropriation $750,000.00

	YES	*NO*
DAVIS		
LAMPE		
BERG		
NITECKI		
BLANKE		
SMITH		
ARNETT		
HAASE		
MOLDENHAUER		
MAYOR STOCKS		
TOTAL		

ADOPTED October 20, 2026

_____
CITY CLERK

APPROVED October 20, 2026

_____
MAYOR

(October 20, 2026) Exhibit 9899

RESOLUTION TO ACCEPT INTER-GOVERNMENTAL AGREEMENT FOR MEDIA SERVICES BETWEEN WATERTOWN AND LAKE MILLS

SPONSOR: MAYOR STOCKS
FROM: FINANCE COMMITTEE

WHEREAS, the City of Watertown and the City of Lake Mills have determined that there is mutual interest of both communities to enter into an Intergovernmental Agreement for the provision of media services, which promotes efficiency, cost-effectiveness, and high-quality public information and media support for residents of Lake Mills; and,

WHEREAS, City attorneys from Watertown and Lake Mills have negotiated the terms of the proposed Intergovernmental Agreement for Media Services (the "Agreement"), a copy of which is attached hereto as Exhibit A and incorporated herein by reference; and,

WHEREAS, This Agreement establishes the terms under which Watertown, specifically the Watertown Media Productions Department, provided media services to Lake Mills, including recording, production, and related support, for Lake Mills' public meetings on a temporary basis.

NOW, THEREFORE, BE IT RESOLVED BY THE COMMON COUNCIL OF THE CITY OF WATERTOWN, WISCONSIN:
That the Intergovernmental Agreement for Media Services between the City of Lake Mills and the City of Watertown, attached hereto as Exhibit A, is hereby accepted and approved.

That this Resolution shall be in full force and effect upon its passage and adoption.

	YES	*NO*
DAVIS		
LAMPE		
BERG		
NITECKI		
BLANKE		
SMITH		
ARNETT		
HAASE		
MOLDENHAUER		
MAYOR STOCKS		
TOTAL		

ADOPTED October 20, 2026

_____
CITY CLERK

APPROVED October 20, 2026

_____
MAYOR