City of Clintonville

Common Council Meeting
At the Community Center
30 S Main St., Clintonville, WI 54929
6:00 PM – Tuesday, November 17, 2026

Please turn off/silence cell phones and any other electronics that could be distracting during our meeting.

Agenda

1. Call to Order; Roll Call; Pledge of Allegiance
2. Approval of Agenda
3. Citizens Forum – This is a chance for citizens to make comments. No action or lengthy discussions can take place as a result of comments made at this time.
4. Mayor's Comments
5. Reports from City Administrator
    a. Presentation of the FY2027 Budget
6. Finance and Personnel Committee – Chair Rose
    a. Resolution 2026-10 2027 Fire-Rescue Fee Schedule
    b. Discussion/Possible Action Regarding Right of First Refusal Agreement - Commercial Fields
    c. Airport Hangar 440 - Heater Replacement
    d. Open Public Hearing - 2027 Budget
    e. Close Public Hearing - 2027 Budget
    f. Discussion/Possible Action Regarding Adoption of the FY2027 Capital Improvement Plan (CIP)
    g. Discussion/Possible Action Regarding Adoption of the FY2027 Budget
7. Adjournment

Jeannie Schley, Mayor

The City will strive to continue to provide access to view the meeting in a virtual format using Facebook. The meeting may or may not be live but for those meetings that are posted live, the comments section will not be monitored.

Posted: Clintonville City Hall - Clintonville Public Library - Community Center

Please note, upon reasonable notice, efforts will be made to accommodate the needs of disabled individuals through appropriate aids and services. For additional information or to request this service, contact City Hall at 715-823-7600

Memo

To: Common Council

From:

Meeting Date: November 17, 2026

Subject: Presentation of the FY2027 Budget

Memo:

Attachments:

1. 2027 Proposed Tax Levy Summary - FINAL
2. 2027 General Fund Proposed Budget - FINAL
3. 2027 Community Center Proposed Budget - FINAL
4. 2027 Special Revenue Funds Proposed Budget - FINAL
5. 2027 Library Proposed Budget - FINAL
6. 2027 Capital Projects Proposed Budget - FINAL
7. 2027 TIDs Proposed Budget - FINAL
8. 2027 Debt Service Proposed Budget - FINAL
9. 2027 Water Utility Proposed Budget - FINAL
10. 2027 Wastewater Utility Proposed Budget - FINAL
11. 2027 Electric Utility Proposed Budget - FINAL

2027 Final Proposed		
Tax Levy Summary for Fiscal Year (FY) 2027		
	Tax Levy	
General Fund	$	1,953,000.00
Capital Projects	$	17,737
Veterans Memorial	$	7,307
Comm Center	$	57,711
Library	$	257,218
School Resources	$	37,321
Transit	$	41,501
Redevelopment/Economic Development	$	10,000
Cemetery		0
TOTAL OPERATING LEVY	$	2,381,795
LEVY DEBT SERVICE	$	1,081,717
TOTAL LEVY	$	3,463,512
TOTAL ASSESSED VALUE (TID IN)	*$*	*372,639,900*
INCREMENTAL VALUE (EQUALIZED)	*$*	*18,293,100*
ASSESSMENT RATIO		0.976960235
INCREMENTAL VALUE (ASSESSED)	*$*	*17,871,631*
TOTAL ASSESSED VALUE (TID OUT)	**$**	**354,768,269**

Operating Only Tax Rate	$	6.71
Debt Only Tax Rate	$	3.05
TOTAL TAX RATE	**$**	**9.76**
Levy Increase	$	(0.10)
$80k Home Annual Increase	$	(7.78)
$100k Home Annual Increase	$	(9.73)
$150k Home Annual Increase	$	(14.59)

Gen Gov't Revenue

Account Number	Account Description	2026 Budget	As Of 8/31 Actual	2026 EOY Estimate	2027 Budget	Increase / (Decrease)	% Change
100-10-41110	GENERAL PROPERTY TAXES	$ 1,958,451	$ 1,958,451	$ 1,958,451	$ 1,953,000	$ (5,451)	0%
100-10-41140	MOBILE HOME FEES	$ 10,500	$ 10,111	$ 9,984	$ 10,500	$ -	0%
100-10-41150	MANAGED FOREST LAND	$ 295	$ -	$ 295	$ 295	$ -	0%
100-10-41210	ROOM TAX	$ 9,000	$ 7,494	$ 11,200	$ 9,000	$ -	0%
100-10-41310	PILT - WATER & ELECTRIC	$ 485,000	$ 323,336	$ 485,000	$ 485,000	$ -	0%
100-10-41320	PILT - HOUSING AUTHORITY	$ 22,000	$ 22,476	$ 22,000	$ 23,926	$ 1,926	9%
100-10-41330	PILT -Aster	$ 35,000	$ 25,390	$ 35,000	$ 40,000	$ 5,000	14%
100-10-41800	INTEREST ON TAXES	$ -	$ -	$ -	$ -	$ -	
100-10-43410	SHARED REVENUES	$ 1,635,670	$ 337,745	$ 1,635,670	$ 1,568,657	$ (67,013)	-4%
100-10-43430	EXEMPT COMPUTER AID	$ 39,749	$ 39,750	$ 39,749	$ 39,750	$ 1	0%
100-10-43435	PERSONAL PROPERTY AID	$ 94,747	$ -	$ 94,747	$ 99,533	$ 4,786	5%
100-10-43507	GRANT	$ -	$ -	$ -		$ -	
100-10-43528	STATE GRANTS	$ -	$ -	$ -		$ -	
100-10-43530	TRANSPORTATION AIDS	$ 414,047	$ 212,183	$ 424,365	$ 422,637	$ 8,590	2%
100-10-43610	PAYMENTS FOR MUNICIPAL SERVICE	$ 6,176	$ 3,627	$ 6,176	$ 6,658	$ 482	8%
100-10-44100	BUSINESS LICENSES	$ 19,000	$ 23,356	$ 23,182	$ 19,000	$ -	0%
100-10-44200	NONBUSINESS LICENSES	$ 3,800	$ 3,590	$ 4,230	$ 4,100	$ 300	8%
100-10-44400	COMMUNITY EVENT FEE	$ 1,300	$ 1,006	$ 1,300	$ 1,300	$ -	0%
100-10-44500	CABLE FRANCHISE FEE	$ 29,000	$ 19,817	$ 25,216	$ 25,000	$ (4,000)	-14%
100-10-44600	CELL TOWER LEASE	$ 38,193	$ 27,013	$ 39,327	$ 40,179	$ 1,986	5%
100-10-46100	ADMINISTRATION FEES	$ 9,000	$ 7,904	$ 11,857	$ 9,000	$ -	0%
100-10-48110	INTEREST ON INVESTMENTS	$ 333,500	$ 189,852	$ 289,855	$ 171,059	$ (162,441)	-49%
100-10-48130	ASSESSMENT	$ 1,075	$ 275	$ -	$ 500	$ (575)	-53%
100-10-48201	CITY BUILDING RENTALS	$ 7,024	$ -	$ -	$ 7,000	$ (24)	0%
100-10-48202	LAND LEASES	$ 16,574	$ 5,917	$ 16,351	$ 16,500	$ (74)	0%
100-10-48205	SIGN LEASES	$ 1,125	$ 911	$ 1,172	$ 1,125	$ -	0%
100-10-48300	CITY PROPERTY SALES	$ -	$ -	$ -		$ -	
100-10-48401	INSURANCE CLAIM RECOVERIES	$ -	$ -	$ -		$ -	

100-10-48500	DONATIONS	$ -	$ -	$ -		$ -	
100-10-48700	OFF ROAD FUEL TAX REFUND	$ 2,125	$ -	$ -	$ 2,125	$ -	0%
100-10-48850	CITY INVENTORY SALES	$ -	$ -	$ -		$ -	
100-10-48900	MISCELLANEOUS REVENUES	$ 4,000	$ 1,158	$ 2,675	$ 2,000	$ (2,000)	-50%
100-10-49200	TRANSFER FROM OTHER FUNDS	$ -	$ -	$ -		$ -	
100-10-41104	FUND BALANCE APPLIED	$ 152,631	$ -	$ -	$ 600,670	$ 448,039	294%
TOTAL		**$ 5,328,982**	**$ 3,221,362**	**$ 5,137,802**	**$ 5,558,514**	**$ 229,532**	**4%**

Police Revenue

Account Number	Account Description	2026 Budget	As Of 8/31 Actual	2026 EOY Estimate	2027 Budget	Increase / (Decrease)	% Change
100-20-41170	MOTOR VEHICLE REGISTRATIONS	$ 14,000	$ 7,571	$ 14,000	$ 13,500	$ (500)	-4%
100-20-43521	STATE PMT FOR POLICE TRAINING	$ 4,100	$ -	$ 4,100	$ 4,100	$ -	0%
100-20-43528	GRANTS	$ 5,000	$ 3,016	$ 3,393	$ 6,500	$ 1,500	30%
100-20-45100	VIOLATIONS	$ 63,000	$ 38,999	$ 63,000	$ 66,000	$ 3,000	5%
100-20-45130	PARKING VIOLATIONS	$ 2,500	$ 1,935	$ 2,177	$ 2,500	$ -	0%
100-20-46210	LAW ENFORCEMENT FEES	$ 2,000	$ 777	$ 874	$ 2,000	$ -	0%
100-20-46590	DOG POUND REVENUE	$ 800	$ 625	$ 703	$ 800	$ -	0%
100-20-47321	LAW ENFORCEMENT SERV/OTHER MUN	$ 2,000	$ 364	$ 410	$ 1,500	$ (500)	-25%
100-20-48300	CITY PROPERTY SALES	$ 5,000	$ 1,212	$ -	$ 5,000	$ -	0%
100-20-48401	INSURANCE CLAIM RECOVERIES	$ -	$ -	$ -	$ -	$ -	
100-20-48500	DONATIONS	$ -	$ 2,789	$ 2,789	$ 1,500	$ 1,500	
100-20-48900	MISCELLANEOUS REVENUES	$ 3,500	$ 968	$ 1,098	$ 3,500	$ -	0%
100-20-48920	SPECIAL EVENTS	$ -	$ -	$ -	$ -	$ -	
TOTAL		**$ 101,900**	**$ 58,256**	**$ 92,544**	**$ 106,900**	**$ 5,000**	**5%**

Fire Revenue

Account Number	Account Description	2026 Budget	As Of 8/31 Actual	2026 EOY Estimate	2027 Budget	Increase / (Decrease)	% Change
100-21-43420	FIRE INSURANCE		$ -	$ -		$ -	
100-21-43421	FIRE DUES/OTHER MUNICIPALITIES		$ -	$ -		$ -	
100-21-46220	RESCUE/VEHICLE CHARGES	$ 7,000	$ 3,920	$ 5,520	$ 7,000	$ -	0%
100-21-46240	FIRE CALLS	$ 12,500	$ 2,770	$ 3,500	$ 13,000	$ 500	4%
100-21-47200	DNR/LARRABEE	$ 250	$ -	$ 250	$ 250	$ -	0%
100-21-47201	DNR/MATTESON	$ 250	$ -	$ 250	$ 250	$ -	0%
100-21-47202	DNR/BEAR CREEK	$ 100	$ -	$ 100	$ 100	$ -	0%
100-21-47203	DNR/CLINT-MABAS	$ -	$ -	$ -		$ -	
100-21-47323	FIRE PROTECTION CONTRACTS	$ 120,371	$ 60,186	$ 120,371	$ 132,893	$ 12,522	10%
100-21-48401	INSURANCE CLAIM RECOVERIES	$ -	$ -	$ -		$ -	
100-21-48500	DONATIONS	$ 500	$ 624	$ 624	$ 500	$ -	0%
100-21-48600	FIRE INSPECTION FEES	$ 14,500	$ -	$ -	$ 14,500	$ -	0%
100-21-48700	FIRE RE-INSPECTION FEES	$ 250	$ -	$ -	$ -	$ (250)	-100%
100-21-48900	MISCELLANEOUS REVENUES	$ 800	$ -	$ -	$ 800	$ -	0%
TOTAL		**$ 156,521**	**$ 67,499**	**$ 130,615**	**$ 169,293**	**$ 12,772**	**8%**

Building Inspection

Account Number	Account Description	2026 Budget	As Of 8/31 Actual	2026 EOY Estimate	2027 Budget	Increase / (Decrease)	% Change
100-11-44300	BUILDING PERMITS & INSPECT.	$ 7,000	$ 26,609	$ 68,531	$ 96,440	$ 89,440	1278%
100-11-44400	ZONING APPEALS	$ 1,000	$ 1,189	$ -	$ 1,000	$ -	0%
100-11-45400	CODE ENFORCEMENT	$ -	$ -	$ -		$ -	
TOTAL		**$ 8,000**	**$ 27,798**	**$ 68,531**	**$ 97,440**	**$ 89,440**	**1118%**

TOTAL PROTECTION OF PERSONS AND PROPERTY

	2026 Budget	As Of 8/31 Actual	2026 EOY Estimate	2027 Budget	Increase / (Decrease)	% Change
POLICE PROTECTION	$ 101,900	$ 58,256	$ 92,544	$ 106,900	$ 5,000	5%
FIRE PROTECTION	$ 156,521	$ 67,499	$ 130,615	$ 169,293	$ 12,772	8%
BUILDING INSPECTION/ASSESSMENT	$ 8,000	$ 27,798	$ 68,531	$ 97,440	$ 89,440	1118%

TOTAL	**$ 266,421**	**$ 153,554**	**$ 291,690**	**$ 373,633**	**$ 107,212**	**40%**

Street Division

Account Number	Account Description	2026 Budget	As Of 8/31 Actual	2026 EOY Estimate	2027 Budget	Increase / (Decrease)	% Change
100-30-42301	SIDEWALK PROGRAM	$ 55,000	$ 3,479	$ 50,000	$ 34,086	$ (20,914)	-38%
100-30-46290	SNOW REMOVAL CHARGES	$ 1,000	$ 855	$ 855	$ 1,000	$ -	0%
100-30-46440	GRASS & WEED REMOVAL CHARGES	$ 964	$ 915	$ 1,082	$ 1,124	$ 160	17%
100-30-46725	PARTS CHARGES	$ -	$ 45	$ 45	$ -	$ -	
100-30-46900	PUBLIC CHARGES FOR SERVICE	$ 1,584	$ -	$ 1,000	$ 1,801	$ 217	14%
100-30-47400	INTERDEPARTMENTAL LABOR	$ -	$ 85	$ 85	$ -	$ -	
100-30-48130	ASSESSMENT	$ -	$ -	$ -	$ -	$ -	
100-30-48300	CITY PROPERTY SALES	$ -	$ -	$ 2,938	$ -	$ -	
100-30-48401	INSURANCE CLAIM RECOVERIES	$ -	$ -	$ 2,228	$ -	$ -	
100-30-48800	DONATIONS-FLOWERS & FIRS	$ 4,235	$ 3,560	$ 3,620	$ 4,307	$ 72	2%
100-30-48900	MISCELLANEOUS REVENUES	$ 20,000	$ 3,800	$ 5,798	$ 10,000	$ (10,000)	-50%
TOTAL		**$ 82,783**	**$ 12,740**	**$ 67,652**	**$ 52,318**	**$ (30,465)**	**-37%**

Parks and Recreation Division

Account Number	Account Description	2026 Budget	As Of 8/31 Actual	2026 EOY Estimate	2027 Budget	Increase / (Decrease)	% Change
100-40-43695	BOAT LAUNCH FEES	$ 390	$ 96	$ 300	$ 325	$ (65)	-17%
100-40-46720	PARK FEES	$ 4,150	$ 2,268	$ 2,676	$ 4,119	$ (31)	-1%
100-40-46730	SOCCER FEES	$ 8,809	$ 12,668	$ 16,072	$ 16,000	$ 7,191	82%
100-40-46740	USER FEES- REC PROGRAMS	$ 5,654	$ 57	$ 5,654	$ 5,654	$ -	0%
100-40-46745	WINTER WHIRL	$ 1,402	$ 3,166	$ 3,500	$ 1,997	$ 595	42%
100-40-46750	AQUA PARK FEES & CONCESSIONS	$ 18,292	$ 22,005	$ 24,571	$ 20,222	$ 1,930	11%
100-40-46755	WINTER PROGRAMS	$ 3,934	$ 2,675	$ 2,675	$ 3,934	$ -	0%
100-40-46760	SPRING PROGRAMS	$ 284	$ -	$ -	$ -	$ (284)	-100%
100-40-46765	EASTER EGG HUNT	$ 2,240	$ 3,655	$ 3,655	$ 2,712	$ 472	21%
100-40-46770	GYMNASTIC PROGRAM	$ 5,613	$ 5,717	$ 5,717	$ 5,642	$ 29	1%
100-40-46775	FALL PROGRAMS	$ 234	$ -	$ 634	$ 390	$ 156	67%

100-40-48300	CITY PROPERTY SALES	$ -	$ -	$ -	$ -	$ -	
100-40-48401	INSURANCE CLAIM RECOVERIES	$ -	$ -	$ -	$ -	$ -	
100-40-48500	DONATIONS - MISCELLANEOUS	$ -	$ 1,222	$ 1,222	$ -	$ -	
100-40-48660	DOG PARK DONATIONS	$ -	$ -	$ -	$ -	$ -	
100-40-48900	MISCELLANEOUS REVENUES	$ -	$ 1,660	$ 1,704	$ -	$ -	
TOTAL		**$ 51,002**	**$ 55,189**	**$ 68,380**	**$ 60,995**	**$ 9,993**	**20%**

Airport Revenue

Account Number	Account Description	2026 Budget	As Of 8/31 Actual	2026 EOY Estimate	2027 Budget	Increase / (Decrease)	% Change
100-50-43791	AIRPORT GRANT/COUNTY				$ -	$ -	
100-50-46340	AIRPORT CHARGES	$ 24,755	$ 31,597	$ 31,597	$ 19,679	$ (5,076)	-21%
100-50-48202	LAND LEASES	$ 29,600	$ 9,867	$ 15,933	$ 32,600	$ 3,000	10%
100-50-48401	INSURANCE CLAIM RECOVERIES	$ -	$ -	$ -	$ -	$ -	
100-50-48875	PILOT LOUNGE SERVICES	$ -	$ -	$ -	$ 100	$ 100	
100-50-48900	MISCELLANEOUS REVENUES	$ 286	$ -	$ -	$ -	$ (286)	-100%
TOTAL		**$ 54,640**	**$ 41,464**	**$ 47,530**	**$ 52,379**	**$ (2,261)**	**-4%**

TOTAL GF REVENUES

	2026 Budget	As Of 8/31 Actual	2026 EOY Estimate	2027 Budget	Increase / (Decrease)	% Change
GENERAL GOVERNMENT	$ 5,328,982	$ 3,221,362	$ 5,137,802	$ 5,558,514	$ 229,532	4%
PROTECTION OF PERSONS AND PROPERTY	$ 266,421	$ 153,554	$ 291,690	$ 373,633	$ 107,212	40%
PUBLIC WORKS	$ 82,783	$ 12,740	$ 67,652	$ 52,318	$ (30,465)	-37%
CULTURE, REC & EDUCATION	$ 51,002	$ 55,189	$ 68,380	$ 60,995	$ 9,993	20%
AIRPORT	$ 54,640	$ 41,464	$ 47,530	$ 52,379	$ (2,261)	-4%
TOTAL	**$ 5,783,828**	**$ 3,484,309**	**$ 5,613,053**	**$ 6,097,839**	**$ 314,011**	**5%**

City Council

Account Number	Account Description	2026 Budget	As Of 8/31 Actual	2026 EOY Estimate	2027 Budget	Increase / (Decrease)	% Change
100-10-51101-1100	SALARIES	$ 24,375	$ 15,594	$ 24,375	$ 24,375	$ -	0%

100-10-51101-1500	EMPLOYEE BENEFITS	$ 1,917	$ 1,230	$ 1,917	$ 1,923	$ 6	0%
100-10-51101-2100	INFORMATION TECHNOLOGY	$ 4,200	$ 3,399	$ 3,399	$ 3,740	$ (460)	-11%
100-10-51101-3150	OFFICE SUPPLIES	$ 25	$ -	$ 25	$ 50	$ 25	100%
100-10-51101-3161	TRAINING	$ 1,200	$ -	$ -	$ 1,000	$ (200)	-17%
100-10-51101-3240	MEMBERSHIP DUES	$ 1,769	$ -	$ 1,769	$ 1,829	$ 60	3%
100-10-51101-3310	EXPENSE ALLOWANCE	$ 550	$ -	$ 500	$ 500	$ (50)	-9%
TOTAL		**$ 34,036**	**$ 20,223**	**$ 31,985**	**$ 33,417**	**$ (619)**	**-2%**

Commissions and Boards

Account Number	Account Description	2026 Budget	As Of 8/31 Actual	2026 EOY Estimate	2027 Budget	Increase / (Decrease)	% Change
100-10-51102-1100	SALARIES	$ 200	$ 40	$ 80	$ 200	$ -	0%
100-10-51102-3161	TRAINING	$ 100	$ 285	$ 285	$ 100	$ -	0%
100-10-51102-3310	EXPENSE ALLOWANCE	$ 50	$ -	$ 50	$ 50	$ -	0%
TOTAL		**$ 350**	**$ 325**	**$ 415**	**$ 350**	**$ -**	**0%**

Mayor

Account Number	Account Description	2026 Budget	As Of 8/31 Actual	2026 EOY Estimate	2027 Budget	Increase / (Decrease)	% Change
100-10-51103-1100	SALARIES	$ 3,938	$ 1,406	$ 3,938	$ 3,938	$ -	0%
100-10-51103-1500	EMPLOYEE BENEFITS	$ 308	$ 122	$ 308	$ 308	$ -	0%
100-10-51103-2100	INFORMATION TECHNOLOGY	$ 333	$ 1,817	$ 1,817	$ 350	$ 17	5%
100-10-51103-3150	OFFICE SUPPLIES	$ 65	$ -	$ -	$ 50	$ (15)	-23%
100-10-51103-3161	TRAINING	$ 500	$ -	$ -	$ 500	$ -	0%
100-10-51103-3310	EXPENSE ALLOWANCE	$ 300	$ -	$ -	$ 300	$ -	0%
TOTAL		**$ 5,444**	**$ 3,345**	**$ 6,063**	**$ 5,446**	**$ 2**	**0%**

City Attorney

Account Number	Account Description	2026 Budget	As Of 8/31 Actual	2026 EOY Estimate	2027 Budget	Increase / (Decrease)	% Change
100-10-51301-1100	SALARIES	$ 39,985	$ 26,923	$ 39,985	$ 45,500	$ 5,515	14%
100-10-51301-2100	INFORMATION TECHNOLOGY	$ 30	$ -	$ -	$ 30	$ -	0%
100-10-51301-2300	OUTSIDE LEGAL SERVICES	$ 500	$ -	$ -	$ 500	$ -	0%

100-10-51301-2350	LEGAL SRVS OUT OF CONTRACT	$ 6,000	$ 4,784	$ 6,000	$ 6,000	$ -	0%
100-10-51301-3310	EXPENSE ALLOWANCE	$ 400	$ -	$ -	$ 400	$ -	0%
TOTAL		**$ 46,915**	**$ 31,707**	**$ 45,985**	**$ 52,430**	**$ 5,515**	**12%**

City Administration

Account Number	Account Description	2026 Budget	As Of 8/31 Actual	2026 EOY Estimate	2027 Budget	Increase / (Decrease)	% Change
100-10-51410-1100	SALARIES	$ 62,082	$ 47,352	$ 60,000	$ 77,625	$ 15,543	25%
100-10-51410-1500	EMPLOYEE BENEFITS	$ 24,480	$ 12,704	$ 14,000	$ 14,057	$ (10,423)	-43%
100-10-51410-2100	INFORMATION TECHNOLOGY	$ 333	$ 413	$ 410	$ 1,086	$ 753	226%
100-10-51410-3161	TRAINING EXPENSES	$ 2,000	$ 1,083	$ 2,000	$ 2,000	$ -	0%
100-10-51410-3240	MEMBERSHIP DUES	$ 2,000	$ 549	$ 549	$ 2,000	$ -	0%
100-10-51410-3310	EXPENSE ALLOWANCE	$ 3,250	$ 345	$ 345	$ -	$ (3,250)	-100%
TOTAL		**$ 94,145**	**$ 62,447**	**$ 77,304**	**$ 96,768**	**$ 2,623**	**3%**

Administative Offices

Account Number	Account Description	2026 Budget	As Of 8/31 Actual	2026 EOY Estimate	2027 Budget	Increase / (Decrease)	% Change
100-10-51420-1100	SALARIES	$ 182,738	$ 126,429	$ 189,643	$ 189,344	$ 6,606	4%
100-10-51420-1500	EMPLOYEE BENEFITS	$ 90,108	$ 56,897	$ 85,449	$ 94,437	$ 4,329	5%
100-10-51420-2100	INFORMATION TECH/INTERNET	$ 1,520	$ 569	$ 713	$ 13,049	$ 11,529	758%
100-10-51420-2250	TELEPHONE	$ 6,660	$ 2,674	$ 4,050	$ 4,500	$ (2,160)	-32%
100-10-51420-3130	DUPLICATION & COPIES	$ 3,500	$ 2,397	$ 3,600	$ 3,500	$ -	0%
100-10-51420-3150	OFFICE SUPPLIES	$ 9,800	$ 3,938	$ 11,310	$ 10,000	$ 200	2%
100-10-51420-3161	TRAINING EXPENSES	$ 2,406	$ 1,188	$ 1,500	$ 2,500	$ 94	4%
100-10-51420-3240	MEMBERSHIP DUES	$ 447	$ 260	$ 260	$ 390	$ (57)	-13%
100-10-51420-3260	SUBSCRIPTIONS & PERIODICALS	$ 114	$ -	$ 65	$ 65	$ (49)	-43%
100-10-51420-3261	PUBLISHING	$ 3,000	$ 1,066	$ 3,000	$ 3,000	$ -	0%
100-10-51420-3310	EXPENSE ALLOWANCE	$ 3,000	$ 83	$ 1,200	$ 3,000	$ -	0%
100-10-51420-3490	OPERATING EXPENSES	$ 2,500	$ 1,977	$ 3,200	$ 2,500	$ -	0%
100-10-51420-3492	GIFT & MEMORIAL	$ 1,000	$ 204	$ 693	$ 1,000	$ -	0%
100-10-51420-3510	GAS & OIL	$ 100	$ -	$ 100	$ 100	$ -	0%

TOTAL	**$ 306,893**	**$ 197,682**	**$ 304,783**	**$ 327,385**	**$ 20,492**	**7%**

ELECTIONS

Account Number	Account Description	2026 Budget	As Of 8/31 Actual	2026 EOY Estimate	2027 Budget	Increase / (Decrease)	% Change
100-10-51440-1100	SALARIES	$ 10,056	$ 3,965	$ 7,900	$ 4,371	$ (5,685)	-57%
100-10-51440-1500	EMPLOYEE BENEFITS	$ 18	$ 22	$ 34	$ 22	$ 4	22%
100-10-51440-3150	OFFICE SUPPLIES	$ 8,788	$ 2,122	$ 6,750	$ 6,534	$ (2,254)	-26%
100-10-51440-3161	TRAINING	$ 915	$ 654	$ 750	$ 945	$ 30	3%
TOTAL		**$ 19,777**	**$ 6,764**	**$ 15,434**	**$ 11,872**	**$ (7,905)**	**-40%**

CITY HALL MAINTENANCE

Account Number	Account Description	2026 Budget	As Of 8/31 Actual	2026 EOY Estimate	2027 Budget	Increase / (Decrease)	% Change
100-10-51601-1100	SALARIES	$ 16,503	$ 7,582	$ 13,094	$ 14,685	$ (1,818)	-11%
100-10-51601-1500	EMPLOYEE BENEFITS	$ 11,091	$ 4,943	$ 9,742	$ 9,708	$ (1,383)	-12%
100-10-51601-2250	TELEPHONE	$ 17	$ 9	$ 14	$ -	$ (17)	-100%
100-10-51601-2260	GAS	$ 2,906	$ 2,226	$ 3,270	$ 3,177	$ 271	9%
100-10-51601-2270	WATER & ELECTRIC	$ 3,397	$ 2,158	$ 3,007	$ 3,549	$ 152	4%
100-10-51601-2304	LANDSCAPING	$ 285	$ -	$ 285	$ 173	$ (112)	-39%
100-10-51601-3164	SAFETY PROGRAM	$ 355	$ 333	$ 333	$ 324	$ (31)	-9%
100-10-51601-3310	EXPENSE ALLOWANCE	$ 263	$ 90	$ 263	$ 257	$ (6)	-2%
100-10-51601-3490	OPERATING EXPENSES	$ 275	$ 208	$ 267	$ 254	$ (21)	-8%
100-10-51601-3560	BLDG. REPAIR & MAINT.	$ 4,221	$ 1,296	$ 4,221	$ 5,712	$ 1,491	35%
100-10-51601-3575	SUPPLIES	$ 100	$ 2,262	$ 500	$ 100	$ -	0%
TOTAL		**$ 39,413**	**$ 21,107**	**$ 34,995**	**$ 37,939**	**$ (1,474)**	**-4%**

INSURANCE

Account Number	Account Description	2026 Budget	As Of 8/31 Actual	2026 EOY Estimate	2027 Budget	Increase / (Decrease)	% Change
100-10-51930-5110	INSURANCE - BUILDINGS	$ 2,346	$ 2,346	$ 2,346	$ 2,452	$ 106	5%
100-10-51930-5130	INSURANCE - GEN. LIABILITY	$ 18,881	$ 18,733	$ 18,733	$ 19,731	$ 850	5%
100-10-51930-5140	INSURANCE - PROF. LIABILITY	$ 19,626	$ 19,332	$ 19,332	$ 20,509	$ 883	4%
TOTAL		**$ 40,853**	**$ 40,411**	**$ 40,411**	**$ 42,692**	**$ 1,839**	**5%**

MUNICIPAL COURT

Account Number	Account Description	2026 Budget	As Of 8/31 Actual	2026 EOY Estimate	2027 Budget	Increase / (Decrease)	% Change
100-10-52101-2000	MUNICIPAL COURT	$ 3,436	$ 2,918	$ 3,436	$ 5,783	$ 2,347	68%
TOTAL		**$ 3,436**	**$ 2,918**	**$ 3,436**	**$ 5,783**	**$ 2,347**	**68%**

EMERGENCY OPERATIONS

Account Number	Account Description	2026 Budget	As of 9/30 Actual	2026 EOY Estimate	2027 Budget	Increase / (Decrease)	% Change
100-10-52555-1100	SALARIES					$ -	
100-10-52550-1500	EMPLOYEE BENEFITS					$ -	
100-10-52550-3490	OPERATING EXPENSES					$ -	
100-20-52555-1100	SALARIES					$ -	
100-20-52550-1500	EMPLOYEE BENEFITS					$ -	
100-20-52550-3490	OPERATING EXPENSES					$ -	
100-21-52555-1100	SALARIES					$ -	
100-21-52550-1500	EMPLOYEE BENEFITS					$ -	
100-21-52550-3490	OPERATING EXPENSES					$ -	
100-30-52555-1100	SALARIES					$ -	
100-30-52550-1500	EMPLOYEE BENEFITS					$ -	
100-30-52550-3490	OPERATING EXPENSES					$ -	
100-40-52555-1100	SALARIES					$ -	
100-40-52550-1500	EMPLOYEE BENEFITS					$ -	
100-40-52550-3490	OPERATING EXPENSES					$ -	
100-40-52555-1100	SALARIES					$ -	
100-41-52550-1500	EMPLOYEE BENEFITS					$ -	
100-41-52550-3490	OPERATING EXPENSES					$ -	
TOTAL							

OTHER GENERAL GOVERNMENT

Account	Account	2026	As Of 8/31	2026	2027	Increase /	% Change

Number	Description	Budget	Actual	EOY Estimate	Budget	(Decrease)	% Change
100-10-51423-2490	NEGOTIATIONS/LABOR ATTY	$ 5,000	$ 1,141	$ 2,000	$ 2,000	$ (3,000)	-60%
100-10-51450-2100	INFORMATION TECHNOLOGY	$ 4,072	$ 9,185	$ 10,210	$ 147	$ (3,925)	-96%
100-10-51460-3490	OTHER OPERATING EXPENSES	$ 3,500	$ 50,353	$ 55,000	$ 2,472	$ (1,028)	-29%
100-10-51510-2220	AUDITING - PROF	$ 18,360	$ (877)	$ 18,360	$ 21,000	$ 2,640	14%
100-10-51910-9000	ILLEGAL TAX & REFUNDS	$ -	$ -	$ -		$ -	
100-10-51915-9100	UNCOLLECTIBLE	$ -	$ -	$ -		$ -	
100-10-54910-7200	CEMETERY SUBSIDY	$ -	$ -	$ -		$ -	
100-10-55302-3490	CELEBRATIONS	$ 1,500	$ 525	$ -	$ 750	$ (750)	-50%
100-10-56300-2300	CONTRACTED SERVICES	$ 8,500	$ 67,569	$ -	$ 83,061	$ 74,561	877%
100-10-56300-7600	PROPERTY MAINTENANCE	$ -	$ -	$ -		$ -	
100-10-59202-9000	TRANSFER TO OUTDOOR SWIMMING FUND	$ -	$ -	$ -		$ -	
100-10-59203-9000	TRANSFER TO MAIN ST BANNERS	$ -	$ -	$ -		$ -	
100-10-59203-9040	TRANSFER TO OTHER FUNDS	$ 166,443	$ -	$ -	$ 484,200	$ 317,757	191%
100-10-59230-9000	TRANSFER TO DEBT FUND	$ 100,665	$ -	$ -		$ (100,665)	-100%
100-10-59240-9000	COST REALLOCATIONS	$ -	$ -	$ -		$ -	
100-10-59250-9040	TRANSFER TO CAPITAL FUND	$ 67,146	$ -	$ -	$ 173,081	$ 105,935	158%
TOTAL		**$ 375,186**	**$ 127,895**	**$ 85,570**	**$ 766,711**	**$ 391,525**	**104%**

TOTAL GENERAL GOVERNMENT

	2026 Budget	As Of 8/31 Actual	2026 EOY Estimate	2027 Budget	Increase / (Decrease)	% Change
CITY COUNCIL	$ 34,036	$ 20,223	$ 31,985	$ 33,417	$ (619)	-2%
COMMISIONS & BOARDS	$ 350	$ 325	$ 415	$ 350	$ -	0%
MAYOR	$ 5,444	$ 3,345	$ 6,063	$ 5,446	$ 2	0%
CITY ATTORNEY	$ 46,915	$ 31,707	$ 45,985	$ 52,430	$ 5,515	12%
CITY ADMINISTRATION	$ 94,145	$ 62,447	$ 77,304	$ 96,768	$ 2,623	3%
ADMINISTRATIVE OFFICE	$ 306,893	$ 197,682	$ 304,783	$ 327,385	$ 20,492	7%
ELECTIONS	$ 19,777	$ 6,764	$ 15,434	$ 11,872	$ (7,905)	-40%
CITY HALL MAINTENANCE	$ 39,413	$ 21,107	$ 34,995	$ 37,939	$ (1,474)	-4%
INSURANCE	$ 40,853	$ 40,411	$ 40,411	$ 42,692	$ 1,839	5%
MUNICIPAL COURT	$ 3,436	$ 2,918	$ 3,436	$ 5,783	$ 2,347	68%

OTHER GENERAL GOVERNMENT	$ 375,186	$ 127,895	$ 85,570	$ 766,711	$ 391,525	104%
TOTAL	**$ 966,447**	**$ 514,822**	**$ 646,381**	**$ 1,380,793**	**$ 414,346**	**43%**

POLICE PROTECTION

Account Number	Account Description	2026 Budget	As Of 8/31 Actual	2026 EOY Estimate	2027 Budget	Increase / (Decrease)	% Change
100-20-52101-1100	SALARIES	$ 1,235,142	$ 860,282	$ 967,817	$ 1,272,460	$ 37,318	3%
100-20-52101-1500	EMPLOYEE BENEFITS	$ 631,496	$ 391,990	$ 440,989	$ 634,884	$ 3,388	1%
100-20-52101-2100	INFORMATION TECHNOLOGY	$ 52,500	$ 32,943	$ 37,000	$ 52,500	$ -	0%
100-20-52101-2250	TELEPHONE	$ 9,300	$ 9,634	$ 10,837	$ 14,500	$ 5,200	56%
100-20-52101-3140	SMALL EQUIPMENT	$ 2,500	$ 1,874	$ 2,109	$ 2,500	$ -	0%
100-20-52101-3150	OFFICE SUPPLIES	$ 3,900	$ 2,063	$ 2,320	$ 3,900	$ -	0%
100-20-52101-3151	CRIME PREVENTION	$ 500	$ -	$ 500	$ 500	$ -	0%
100-20-52101-3152	COUNTERACT MATERIALS	$ -	$ -	$ -	$ -	$ -	
100-20-52101-3161	TRAINING EXPENSES	$ 9,000	$ 4,697	$ 5,284	$ 10,000	$ 1,000	11%
100-20-52101-3162	AMMUNITION/RANGE	$ 2,500	$ 1,159	$ 1,304	$ 2,500	$ -	0%
100-20-52101-3163	HIRING & TESTING	$ 1,500	$ 482	$ 542	$ 1,500	$ -	0%
100-20-52101-3460	CLOTHING & UNIFORMS	$ 12,500	$ 11,650	$ 13,107	$ 14,000	$ 1,500	12%
100-20-52101-3481	INVESTIGATIONS	$ 8,100	$ 439	$ 494	$ 8,100	$ -	0%
100-20-52101-3482	SPECIAL EVENT EXPENSE	$ -	$ -	$ -	$ -	$ -	
100-20-52101-3485	ERU SUPPORT	$ 1,000	$ -	$ -	$ 1,000	$ -	0%
100-20-52101-3490	OTHER OPERATING EXPENSES	$ 4,500	$ 4,019	$ 4,521	$ 4,500	$ -	0%
100-20-52101-3510	GAS & OIL	$ 27,000	$ 16,952	$ 19,070	$ 28,500	$ 1,500	6%
100-20-52101-3554	VEHICLE REPAIR & MAINT.	$ 11,000	$ 8,228	$ 9,257	$ 11,000	$ -	0%
100-20-52101-3555	RADIO REPAIR & MAINT.	$ 900	$ -	$ 500	$ 900	$ -	0%
100-20-52101-3557	EQUIP. REPAIR & MAINT.	$ 1,500	$ -	$ 1,000	$ 1,500	$ -	0%
100-20-52101-5110	INSURANCE - BUILDINGS	$ 1,632	$ 1,632	$ 1,632	$ 1,705	$ 73	4%
100-20-52101-5120	INSURANCE - VEHICLE & EQUIP.	$ 3,287	$ 3,287	$ 3,287	$ 3,239	$ (48)	-1%
100-20-52101-5140	INSURANCE - PROF. LIABILITY	$ 12,873	$ 12,877	$ 12,877	$ 13,456	$ 583	5%
TOTAL		**$ 2,032,630**	**$ 1,364,208**	**$ 1,534,447**	**$ 2,083,144**	**$ 50,514**	**2%**

ANIMAL CONTROL

Account Number	Account Description	2026 Budget	As Of 8/31 Actual	2026 EOY Estimate	2027 Budget	Increase / (Decrease)	% Change

100-20-54109-3490	OPERATING EXPENSES	$ 2,200	$ 1,582	$ 1,780	$ 2,400	$ 200	9%
TOTAL		**$ 2,200**	**$ 1,582**	**$ 1,780**	**$ 2,400**	**$ 200**	**9%**

POLICE STATION MAINTENANCE

Account Number	Account Description	2026 Budget	As Of 8/31 Actual	2026 EOY Estimate	2027 Budget		
100-20-51601-1100	SALARIES	$ 18,992	$ 9,036	$ 14,589	$ 15,509	$ (3,483)	-18%
100-20-51601-1500	EMPLOYEE BENEFITS	$ 12,960	$ 5,884	$ 10,878	$ 10,455	$ (2,505)	-19%
100-20-51601-2250	TELEPHONE	$ 13	$ 7	$ 11	$ -	$ (13)	-100%
100-20-51601-2260	GAS EXPENSES	$ 2,006	$ 1,346	$ 2,011	$ 2,012	$ 6	0%
100-20-51601-2270	WATER & ELECTRIC	$ 10,099	$ 8,468	$ 11,995	$ 11,726	$ 1,627	16%
100-20-51601-2304	LANDSCAPING	$ 259	$ -	$ 259	$ 172	$ (87)	-34%
100-20-51601-3164	SAFETY PROGRAM	$ 419	$ 392	$ 392	$ 349	$ (70)	-17%
100-20-51601-3310	EXPENSE ALLOWANCE	$ 327	$ 149	$ 327	$ 271	$ (56)	-17%
100-20-51601-3490	OPERATING EXPENSES	$ 275	$ 208	$ 267	$ 254	$ (21)	-8%
100-20-51601-3560	BLDG. REPAIR/MAINTENANCE	$ 8,587	$ 2,670	$ 8,587	$ 5,354	$ (3,233)	-38%
100-20-51601-5110	INSURANCE ON BUILDINGS	$ -	$ -	$ -	$ 8,973	$ 8,973	
TOTAL		**$ 53,937**	**$ 28,160**	**$ 49,316**	**$ 55,075**	**$ 1,138**	**2%**

FIRE PROTECTION

Account Number	Account Description	2026 Budget	As Of 8/31 Actual	2026 EOY Estimate	2027 Budget	Increase / (Decrease)	% Change
100-21-52201-1100	SALARIES	$ 180,000	$ 120,959	$ -	$ 195,000	$ 15,000	8%
100-21-52201-1500	EMPLOYEE BENEFITS	$ 18,900	$ 11,586	$ -	$ 19,900	$ 1,000	5%
100-21-52201-2100	INFORMATION TECHNOLOGY	$ 14,250	$ 3,920	$ -	$ 4,744	$ (9,506)	-67%
100-21-52201-2250	TELEPHONE	$ 1,800	$ 962	$ -	$ 1,500	$ (300)	-17%
100-21-52201-2300	CONTRACTED SERVICES	$ 22,500	$ 22,015	$ 22,500	$ 24,000	$ 1,500	7%
100-21-52201-2350	CONTRACTED SERVICES- CITY	$ 1,000	$ -	$ 1,000	$ 1,000	$ -	0%
100-21-52201-3135	SIREN MAINTENANCE	$ 4,500	$ 810	$ 4,500	$ 4,500	$ -	0%
100-21-52201-3140	SMALL EQUIPMENT	$ 8,000	$ 4,222	$ 8,000	$ 8,000	$ -	0%
100-21-52201-3150	OFFICE SUPPLIES	$ 750	$ 394	$ 750	$ 800	$ 50	7%
100-21-52201-3161	TRAINING EXPENSES	$ 8,000	$ 6,659	$ 8,000	$ 8,000	$ -	0%
100-21-52201-3163	HIRING & TESTING	$ 1,000	$ 648	$ -	$ 1,000	$ -	0%
100-21-52201-3310	EXPENSE ALLOWANCE	$ 1,000	$ 92	$ 1,000	$ 1,000	$ -	0%

100-21-52201-3460	CLOTHING & UNIFORMS	$ 5,000	$ 5,553	$ -	$ 6,000	$ 1,000	20%
100-21-52201-3490	OPERATING EXPENSES	$ 5,000	$ 1,715	$ 5,000	$ 5,000	$ -	0%
100-21-52201-3510	GAS & OIL	$ 8,000	$ 4,614	$ 8,000	$ 9,000	$ 1,000	13%
100-21-52201-3554	VEHICLE REPAIR & MAINT.	$ 5,000	$ 4,671	$ -	$ 6,000	$ 1,000	20%
100-21-52201-3555	RADIO REPAIR & MAINT.	$ 5,000		$ 5,000	$ 5,000	$ -	0%
100-21-52201-3557	EQUIPMENT REPAIR & MAINT.	$ 7,500	$ 501	$ 5,000	$ 7,500	$ -	0%
100-21-52201-5110	INSURANCE - BUILDINGS	$ 709	$ 709	$ 709	$ 741	$ 32	5%
100-21-52201-5120	INSURANCE - VEHICLE & EQUIP.	$ 20,011	$ 20,104	$ 20,104	$ 20,402	$ 391	2%
100-21-52201-5130	INSURANCE - GEN. LIABILITY	$ 1,238	$ 1,267	$ 1,267	$ 1,289	$ 51	4%
100-21-52201-5140	INSUR - PUBLIC OFFICIALS LIAB	$ 736	$ 725	$ 725	$ 500	$ (236)	-32%
100-21-52201-6301	TRUCK #301 ('18)	$ 1,000	$ 75	$ 1,000	$ 1,000	$ -	0%
100-21-52201-6967	TRUCK #967 ('94)	$ 2,000	$ 150	$ 2,000	$ 2,000	$ -	0%
100-21-52201-6968	TRUCK #968 ('14)	$ 2,000	$ 226	$ 2,000	$ 2,000	$ -	0%
100-21-52201-6969	TRUCK #969 ('06)	$ 500	$ -	$ -	$ 500	$ -	0%
100-21-52201-6970	TRUCK #970 ('18)	$ 2,500	$ 7,047	$ 6,000	$ 2,500	$ -	0%
100-21-52201-6971	TRUCK #971 ('23)	$ 500	$ -	$ 1,000	$ 1,000	$ 500	100%
100-21-52201-6972	TRUCK #972 ('15)	$ 750	$ 142	$ 750	$ 750	$ -	0%
100-21-52201-6973	TRUCK #973 ('20)	$ 750	$ -	$ 750	$ 750	$ -	0%
100-21-52201-6974	TRUCK #974 ('18)	$ 750	$ 457	$ 750	$ 750	$ -	0%
100-21-52201-6975	TRUCK #975 ('23)	$ 500	$ 87	$ 500	$ 500	$ -	0%
100-21-52201-6999	UTV & BOAT	$ 250	$ -	$ 250	$ 250	$ -	0%
TOTAL		**$ 331,394**	**$ 220,312**	**$ 106,555**	**$ 342,876**	**$ 11,482**	**3%**

FIRE INSPECTION AND PREVENTION

Account Number	Account Description	2026 Budget	As Of 8/31 Actual	2026 EOY Estimate	2027 Budget	Increase / (Decrease)	% Change
100-21-52202-1100	SALARIES		$ -			$ -	#DIV/0!
100-21-52202-1500	EMPLOYEE BENEFITS		$ -			$ -	#DIV/0!
100-21-52202-3150	OFFICE SUPPLIES		$ -			$ -	#DIV/0!
100-21-52202-3161	TRAINING EXPENSES		$ -			$ -	#DIV/0!
100-21-52202-3310	EXPENSE ALLOWANCE		$ -			$ -	#DIV/0!
100-21-59260-9000	TRANFER TO 2% FIRE DUES		$ -			$ -	#DIV/0!
TOTAL		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**#DIV/0!**

FIRE RESCUE STATIONS MAINTENANCE

Account Number	Account Description	2026 Budget	As Of 8/31 Actual	2026 EOY Estimate	2027 Budget	Increase / (Decrease)	% Change
100-21-51601-1100	SALARIES	$ 4,235	$ 2,107	$ 3,580	$ 1,500	$ (2,735)	-65%
100-21-51601-1500	EMPLOYEE BENEFITS	$ 2,805	$ 1,297	$ 2,215	$ 400	$ (2,405)	-86%
100-21-51601-2250	TELEPHONE	$ 4	$ 2	$ 4	$ -	$ (4)	-100%
100-21-51601-2260	GAS EXPENSES	$ 3,897	$ 3,132	$ 4,415	$ 9,045	$ 5,148	132%
100-21-51601-2270	WATER & ELECTRIC	$ 7,954	$ 5,035	$ 7,716	$ 10,012	$ 2,058	26%
100-21-51601-2304	LANDSCAPING	$ 147	$ -	$ 147	$ 113	$ (34)	-23%
100-21-51601-3164	SAFETY PROGRAM	$ 89	$ 83	$ 83	$ -	$ (89)	-100%
100-21-51601-3310	EXPENSE ALLOWANCE	$ 106	$ 33	$ 106	$ -	$ (106)	-100%
100-21-51601-3490	OPERATING EXPENSES	$ 276	$ 208	$ 276	$ 416	$ 140	51%
100-21-51601-3560	BLDG. REPAIR/MAINTENANCE	$ 5,652	$ 7,903	$ 8,905	$ 8,586	$ 2,934	52%
100-21-51601-5300	RENT ON BUILDINGS	$ 7,024	$ -	$ 7,024	$ 7,164	$ 140	2%
TOTAL		**$ 32,189**	**$ 19,801**	**$ 34,472**	**$ 37,236**	**$ 5,047**	**16%**

BUILDING INSPECTION AND ASSESSMENT

Account Number	Account Description	2026 Budget	As Of 8/31 Actual	2026 EOY Estimate	2027 Budget	Increase / (Decrease)	% Change
100-11-51530-2300	CONTRACTED SERVICES	$ 113,760	$ 15,110	$ 25,000	$ 125,000	$ 11,240	10%
100-11-51530-2360	CODE & COMPLIANCE ENFORCEMENT	$ 1,400	$ -	$ 850	$ 1,500	$ 100	7%
100-11-51530-3150	OFFICE SUPPLIES	$ 250	$ 208	$ 300	$ 200	$ (50)	-20%
100-11-51530-3490	OPERATING EXPENSES	$ 25	$ -	$ -		$ (25)	-100%
TOTAL		**$ 115,435**	**$ 15,318**	**$ 26,150**	**$ 126,700**	**$ 11,265**	**10%**

HEALTH INSPECTIONS

Account Number	Account Description	2026 Budget	As Of 8/31 Actual	2026 EOY Estimate	2027 Budget	Increase / (Decrease)	% Change
100-11-51533-1500	EXPENSE - HEALTH	$ -	$ -	$ -		$ -	
100-11-51533-2360	CODE & COMPLIANCE ENFORCEMENT	$ -	$ -	$ -		$ -	
TOTAL		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	

AMBULANCE

Account Number	Account Description	2026 Budget	As Of 8/31 Actual	2026 EOY Estimate	2027 Budget	Increase / (Decrease)	% Change
100-10-52300-7200	AMBULANCE SUBSIDY	$ 215,510	$ 215,510	$ 215,510	$ -	$ (215,510)	-100%
TOTAL		**$ 215,510**	**$ 215,510**	**$ 215,510**	**$ -**	**$ (215,510)**	**-100%**

TOTAL PROTECTION OF PERSONS AND PROPERTY

	2026 Budget	As Of 8/31 Actual	2026 EOY Estimate	2027 Budget	Increase / (Decrease)	% Change
POLICE PROTECTION	$ 2,032,630	$ 1,364,208	$ 1,534,447	$ 2,083,144	$ 50,514	2%
ANIMAL CONTROL	$ 2,200	$ 1,582	$ 1,780	$ 2,400	$ 200	9%
POLICE STATION MAINTENANCE	$ 53,937	$ 28,160	$ 49,316	$ 55,075	$ 1,138	2%
FIRE PROTECTION	$ 331,394	$ 220,312	$ 106,555	$ 342,876	$ 11,482	3%
FIRE INSPECTION	$ -	$ -	$ -	$ -	$ -	
FIRE STATION MAINTENANCE	$ 32,189	$ 19,801	$ 34,472	$ 37,236	$ 5,047	16%
BUILDING INSPECTION AND ASSESSMENT	$ 115,435	$ 15,318	$ 26,150	$ 126,700	$ 11,265	10%
HEALTH INSPECTION	$ -	$ -	$ -	$ -	$ -	
AMBULANCE	$ 215,510	$ 215,510	$ 215,510	$ -	$ (215,510)	-100%
TOTAL	**$ 2,783,295**	**$ 1,864,891**	**$ 1,968,229**	**$ 2,647,431**	**$ (135,864)**	**-5%**

STREET MANAGEMENT

Account Number	Account Description	2026 Budget	As Of 8/31 Actual	2026 EOY Estimate	2027 Budget	Increase / (Decrease)	% Change
100-30-53202-1100	SALARIES	$ 56,425	$ 43,324	$ 57,347	$ 57,278	$ 853	2%
100-30-53202-1500	EMPLOYEE BENEFITS	$ 24,113	$ 17,589	$ 23,416	$ 23,728	$ (385)	-2%
100-30-53202-2100	INFORMATION TECHNOLOGY	$ 2,223	$ 782	$ 930	$ 950	$ (1,273)	-57%
100-30-53202-2250	TELEPHONE	$ 577	$ 354	$ 477	$ 718	$ 141	24%
100-30-53202-3150	OFFICE SUPPLIES	$ 659	$ 214	$ 659	$ 1,567	$ 908	138%
100-30-53202-3161	TRAINING	$ 500	$ -	$ 500	$ 375	$ (125)	-25%
100-30-53202-3164	SAFETY PROGRAM	$ 685	$ 641	$ 641	$ 623	$ (62)	-9%
100-30-53202-3240	MEMBERSHIP DUES	$ 273	$ -	$ 273	$ 284	$ 11	4%
100-30-53202-3310	EXPENSE ALLOWANCE	$ 380	$ 195	$ 380	$ 352	$ (28)	-7%
TOTAL		**$ 85,835**	**$ 63,099**	**$ 84,623**	**$ 85,875**	**$ 40**	**0%**

FACILITIES MAINTENANCE

Account Number	Account Description	2026 Budget	As Of 8/31 Actual	2026 EOY Estimate	2027 Budget	Increase / (Decrease)	% Change
100-30-53230-1100	SALARIES	$ 9,617	$ 3,148	$ 9,312	$ 5,795	$ (3,822)	-40%
100-30-53230-1500	EMPLOYEE BENEFITS	$ 6,264	$ 10,510	$ 15,340	$ 5,422	$ (842)	-13%
100-30-53230-2100	INFORMATION TECHNOLOGY	$ 12,556	$ 4,320	$ 5,431	$ 6,771	$ (5,785)	-46%
100-30-53230-2250	TELEPHONE	$ 824	$ 901	$ 1,189	$ 925	$ 101	12%
100-30-53230-2260	GAS	$ 6,164	$ 4,150	$ 5,880	$ 6,168	$ 4	0%
100-30-53230-2270	WATER & ELECTRIC	$ 8,457	$ 5,871	$ 7,718	$ 8,573	$ 116	1%
100-30-53230-3140	SMALL EQUIPMENT	$ 1,200	$ 578	$ 1,200	$ 1,200	$ -	0%
100-30-53230-3150	OFFICE SUPPLIES	$ 831	$ 230	$ 831	$ 820	$ (11)	-1%
100-30-53230-3161	TRAINING EXPENSES	$ 100	$ -	$ -	$ -	$ (100)	-100%
100-30-53230-3164	SAFETY PROGRAM	$ 228	$ 190	$ 190	$ 162	$ (66)	-29%
100-30-53230-3310	EXPENSE ALLOWANCES	$ 411	$ 699	$ 1,174	$ 243	$ (168)	-41%
100-30-53230-3490	OPERATING EXPENSES	$ 674	$ 343	$ 386	$ 414	$ (260)	-39%
100-30-53230-3530	MACHINE & EQUIPMENT PARTS	$ 1,750	$ 494	$ 1,750	$ 1,750	$ -	0%
100-30-53230-3560	BLDG REPAIR & MAINTENANCE	$ 5,639	$ 1,476	$ 5,639	$ 5,163	$ (476)	-8%
100-30-53230-5110	INSURANCE - BUILDINGS	$ 2,461	$ 2,461	$ 2,461	$ 2,572	$ 111	5%
100-30-53230-5120	INSURANCE - VEHICLE & EQUIP.	$ -	$ 5,019	$ -	$ -	$ -	
TOTAL		**$ 57,176**	**$ 40,390**	**$ 58,501**	**$ 45,978**	**$ (11,198)**	**-20%**

FLEET MAINTENANCE

Account Number	Account Description	2026 Budget	As Of 8/31 Actual	2026 EOY Estimate	2027 Budget	Increase / (Decrease)	% Change
100-30-53240-1100	SALARIES	$ 122,625	$ 92,626	$ 125,561	$ 129,802	$ 7,177	6%
100-30-53240-1500	EMPLOYEE BENEFITS	$ 55,225	$ 34,015	$ 45,376	$ 56,829	$ 1,604	3%
100-30-53240-2100	INFORMATION TECHNOLOGY	$ 3,500	$ -	$ -	$ -	$ (3,500)	-100%
100-30-53240-2250	TELEPHONE	$ 279	$ 6	$ 9	$ 217	$ (62)	-22%
100-30-53240-3161	TRAINING EXPENSES	$ 2,300	$ -	$ -	$ 300	$ (2,000)	-87%
100-30-53240-3164	SAFETY PROGRAM	$ 2,246	$ 2,102	$ 2,102	$ 2,195	$ (51)	-2%
100-30-53240-3310	EXPENSE ALLOWANCE	$ 3,673	$ 2,591	$ 3,673	$ 2,906	$ (767)	-21%
100-30-53240-3490	OPERATING EXPENSES	$ 7,980	$ 3,162	$ 7,980	$ 2,549	$ (5,431)	-68%
100-30-53240-3510	GAS & OIL	$ 40,418	$ 28,856	$ 40,418	$ 47,599	$ 7,181	18%

100-30-53240-3530	MACHINE & EQUIPMENT PARTS	$ 42,610	$ 25,041	$ 50,000	$ 57,475	$ 14,865	35%
100-30-53240-5120	INSURANCE-VEHICLE & EQUIP	$ 13,978	$ 8,156	$ 12,905	$ 10,350	$ (3,628)	-26%
TOTAL		**$ 294,834**	**$ 196,556**	**$ 288,023**	**$ 310,222**	**$ 15,388**	**5%**

FIELD OPERATIONS

Account Number	Account Description	2026 Budget	As Of 8/31 Actual	2026 EOY Estimate	2027 Budget	Increase / (Decrease)	% Change
100-30-53300-1100	SALARIES	$ 223,557	$ 153,177	$ 235,898	$ 248,197	$ 24,640	11%
100-30-53300-1500	EMPLOYEE BENEFITS	$ 126,189	$ 77,117	$ 116,701	$ 137,120	$ 10,931	9%
100-30-53300-2100	INFORMATION TECHNOLOGY	$ 2,262	$ 490	$ 2,262	$ 2,400	$ 138	6%
100-30-53300-2150	LANDFILL MONITORING	$ 19,657	$ 13,302	$ 19,657	$ 20,640	$ 983	5%
100-30-53300-2250	TELEPHONE	$ 712	$ 171	$ 259	$ 442	$ (270)	-38%
100-30-53300-3370	WATER & ELECTRIC	$ 87,499	$ 51,560	$ 81,626	$ 85,769	$ (1,730)	-2%
100-30-53300-2300	CONTRACTED SERVICES	$ 92,401	$ 111,847	$ 175,326	$ 62,972	$ (29,429)	-32%
100-30-53300-2304	LANDSCAPING	$ 1,965	$ 800	$ 1,965	$ 2,072	$ 107	5%
100-30-53300-2375	STREET LIGHTING MAINTENANCE	$ 11,868	$ 82	$ 11,868	$ 12,055	$ 187	2%
100-30-53300-3140	SMALL EQUIPMENT	$ 1,750	$ -	$ 1,750	$ 1,750	$ -	0%
100-30-53300-3161	TRAINING EXPENSES	$ 1,378	$ 625	$ 625	$ 4,943	$ 3,565	259%
100-30-53300-3164	SAFETY PROGRAM	$ 3,971	$ 3,753	$ 3,753	$ 3,978	$ 7	0%
100-30-53300-3261	PUBLISHING	$ 1,455	$ 456	$ 1,455	$ 1,536	$ 81	6%
100-30-53300-3310	EXPENSE ALLOWANCE	$ 3,642	$ 1,297	$ 3,642	$ 4,239	$ 597	16%
100-30-53300-3490	OPERATING EXPENSES	$ 59,587	$ 26,868	$ 65,087	$ 72,932	$ 13,345	22%
100-30-53300-3491	RECYCING ASSESSMENT	$ 5,272	$ 5,272	$ 5,272	$ 6,804	$ 1,532	29%
100-30-53300-3493	FLOWERS & FIRS	$ 4,355	$ 3,136	$ 4,355	$ 4,307	$ (48)	-1%
100-30-53300-3560	BUILDING REPAIR & MAINT.	$ 699	$ 10	$ 699	$ -	$ (699)	-100%
100-30-53300-4500	SIDEWALK PROGRAM	$ 55,000	$ 34,133	$ 55,000	$ 53,000	$ (2,000)	-4%
100-30-53630-3490	CAWS SUBSIDY	$ 5,000	$ -	$ 5,000	$ 6,257	$ 1,257	25%
TOTAL		**$ 708,219**	**$ 484,096**	**$ 792,200**	**$ 731,413**	**$ 23,194**	**3%**

TOTAL STREET DIVISION

	2026 Budget	As Of 8/31 Actual	2026 EOY Estimate	2027 Budget	Increase / (Decrease)	% Change

MANAGEMENT	$ 85,835	$ 63,099	$ 84,623	$ 85,875	$ 40	0%
FACILITIES MAINTENANCE	$ 57,176	$ 40,390	$ 58,501	$ 45,978	$ (11,198)	-20%
FLEET MAINTENANCE	$ 294,834	$ 196,556	$ 288,023	$ 310,222	$ 15,388	5%
FIELD OPERATIONS	$ 708,219	$ 484,096	$ 792,200	$ 731,413	$ 23,194	3%
TOTAL	**$ 1,146,064**	**$ 784,141**	**$ 1,223,347**	**$ 1,173,488**	**$ 27,424**	**2%**

PARKS AND RECREATION MANAGEMENT

Account Number	Account Description	2026 Budget	As Of 8/31 Actual	2026 EOY Estimate	$ 2,027 Budget	Increase / (Decrease)	% Change
100-40-55301-1100	SALARIES	$ 52,861	$ 36,446	$ 53,717	$ 55,432	$ 2,571	5%
100-40-55301-1500	EMPLOYEE BENEFITS	$ 22,662	$ 14,891	$ 21,909	$ 23,086	$ 424	2%
100-40-55301-2100	INFORMATION TECHNOLOGY	$ 2,185	$ 498	$ 736	$ 50	$ (2,135)	-98%
100-40-55301-2250	TELEPHONE	$ 973	$ 342	$ 496	$ 653	$ (320)	-33%
100-40-55301-3150	OFFICE SUPPLIES	$ 634	$ 107	$ 634	$ 1,567	$ 933	147%
100-40-55301-3161	TRAINING EXPENSES	$ 400	$ -	$ -	$ 3,969	$ 3,569	892%
100-40-55301-3164	SAFETY PROGRAM	$ 647	$ 606	$ 606	$ 611	$ (36)	-6%
100-40-55301-3240	MEMBERSHIP DUES	$ 213	$ -	$ 213	$ 221	$ 8	4%
100-40-55301-3310	EXPENSE ALLOWANCE	$ 391	$ 234	$ 391	$ 356	$ (35)	-9%
TOTAL		**$ 80,966**	**$ 53,123**	**$ 78,702**	**$ 85,945**	**$ 4,979**	**6%**

PARKS

Account Number	Account Description	2026 Budget	As Of 8/31 Actual	2026 EOY Estimate	2027 Budget	Increase / (Decrease)	% Change
100-40-55200-1100	SALARIES	$ 183,852	$ 100,631	$ 150,946	$ 155,292	$ (28,560)	-16%
100-40-55200-1500	EMPLOYEE BENEFITS	$ 94,622	$ 50,605	$ 75,906	$ 67,078	$ (27,544)	-29%
100-40-55200-2100	INFORMATION TECHNOLOGY	$ 8,592	$ 4,192	$ 6,288	$ 6,592	$ (2,000)	-23%
100-40-55200-2250	TELEPHONE	$ 864	$ 510	$ 765	$ 925	$ 61	7%
100-40-55200-2260	GAS	$ 578	$ 308	$ 462	$ 570	$ (8)	-1%
100-40-55200-2270	WATER & ELECTRIC	$ 10,179	$ 7,159	$ 10,739	$ 11,028	$ 849	8%
100-40-55200-2303	SPORTS FIELD MAINTENANCE	$ 18,539	$ 16,625	$ 17,500	$ 10,061	$ (8,478)	-46%
100-40-55200-2304	LANDSCAPING	$ 4,451	$ 3,560	$ 4,200	$ 5,213	$ 762	17%
100-40-55200-3140	SMALL EQUIPMENT	$ 4,818	$ 3,458	$ 4,000	$ 1,750	$ (3,068)	-64%
100-40-55200-3150	OFFICE SUPPLIES	$ 100	$ -	$ 100	$ -	$ (100)	-100%
100-40-55200-3161	TRAINING EXPENSES	$ 150	$ -		$ 150	$ -	0%

100-40-55200-3164	SAFETY PROGRAM	$ 2,652	$ 2,494	$ 2,495	$ 2,344	$ (308)	-12%
100-40-5520-3261	PUBLISHING	$ 410	$ 459	$ 612	$ 400	$ (10)	-2%
100-40-55200-3310	EXPENSE ALLOWANCE	$ 3,270	$ 1,229	$ 1,500	$ 3,381	$ 111	3%
100-40-55200-3490	OPERATING EXPENSES	$ 913	$ 883	$ 900	$ 6,592	$ 5,679	622%
100-40-55200-3510	GAS & OIL	$ 9,161	$ 6,089	$ 9,133	$ 10,440	$ 1,279	14%
100-40-55200-3530	MACHINE & EQUIPMENT PARTS	$ 12,450	$ 3,402	$ 5,102	$ 12,450	$ -	0%
100-40-55200-3560	BLDG. REPAIR & MAINT.	$ 4,138	$ 3,387	$ 5,080	$ 5,592	$ 1,454	35%
100-40-55200-3570	BOAT LANDING EXPENSES	$ 533	$ 1,188	$ 1,728	$ 533	$ -	0%
100-40-55200-5110	INSURANCE - BUILDINGS	$ 3,233	$ 3,233	$ 3,233	$ 3,378	$ 145	4%
100-40-55200-5120	INSURANCE - VEHICLE & EQUIP.	$ 2,656	$ 2,505	$ 2,505	$ 1,900	$ (756)	-28%
100-40-55200-8106	PLAYGROUND EQUIPMENT	$ 2,500	$ 1,628	$ 1,628	$ 2,000	$ (500)	-20%
100-40-55200-8110	PICNIC EQUIPMENT	$ 1,250	$ 421	$ 421	$ 1,500	$ 250	20%
TOTAL		**$ 369,911**	**$ 213,966**	**$ 305,243**	**$ 309,169**	**$ (60,742)**	**0%**

RECREATION

Account Number	Account Description	2026 Budget	As Of 8/31 Actual	2026 EOY Estimate	2027 Budget	Increase / (Decrease)	% Change
100-40-55400-1100	SALARIES	$ 61,711	$ 53,169	$ 68,579	$ 65,647	$ 3,936	6%
100-40-55400-1500	EMPLOYEE BENEFITS	$ 12,404	$ 7,571	$ 10,107	$ 12,599	$ 195	2%
100-40-55400-2100	INFORMATION TECHNOLOGY	$ 2,625	$ 2,433	$ 2,793	$ 2,006	$ (619)	-24%
100-40-55400-2250	TELEPHONE	$ 1,579	$ 427	$ 648	$ -	$ (1,579)	-100%
100-40-55400-3150	OFFICE SUPPLIES	$ 750	$ 727	$ 750	$ -	$ (750)	-100%
100-40-55400-3161	TRAINING EXPENSES	$ 250	$ -	$ 250	$ 250	$ -	0%
100-40-55400-3164	SAFETY TRAINING	$ 76	$ 71	$ 71	$ 75	$ (1)	-1%
100-40-55400-3310	EXPENSE ALLOWANCE	$ 519	$ 72	$ 519	$ 1,447	$ 928	179%
100-40-55400-3490	OPERATING EXPENSES	$ 3,350	$ 19	$ 369	$ 1,300	$ (2,050)	-61%
100-40-55400-3492	EASTER EGG HUNT	$ 2,000	$ 2,453	$ 2,523	$ 2,500	$ 500	25%
100-40-55400-3493	FALL PROGRAMS	$ 575	$ -	$ 575	$ 575	$ -	0%
100-40-55400-3494	WINTER PROGRAMS	$ 4,738	$ 3,320	$ 3,320	$ 8,018	$ 3,280	69%
100-40-55400-3495	SPRING PROGRAMS	$ 475	$ -	$ -	$ 200	$ (275)	-58%
100-40-55400-3496	SOCCER PROGRAMS	$ 10,900	$ 5,071	$ 15,278	$ 16,716	$ 5,816	53%
100-40-55400-3497	OPEN RECREATION	$ 1,800	$ 624	$ 1,800	$ 1,915	$ 115	6%
100-40-55400-3498	SUMMER PROGRAM EXPENSES	$ 2,400	$ 1,151	$ 1,151	$ 3,574	$ 1,174	49%
100-40-55400-3502	WINTER WHIRL	$ 2,750	$ 2,187	$ 2,750	$ 2,200	$ (550)	-20%

TOTAL	**$ 108,902**	**$ 79,295**	**$ 111,483**	**$ 119,022**	**$ 10,120**	**9%**

AQUA PARK

Account Number	Account Description	2026 Budget	As Of 8/31 Actual	2026 EOY Estimate	2027 Budget	Increase / (Decrease)	% Change
100-40-55420-1100	SALARIES	$ 48,652	$ 27,770	$ 34,589	$ 57,109	$ 8,457	17%
100-40-55420-1500	EMPLOYEE BENEFITS	$ 12,401	$ 6,815	$ 9,666	$ 11,625	$ (776)	-6%
100-40-55420-2100	INFORMATION TECHNOLOGY	$ 1,985	$ 1,415	$ 2,090	$ 2,128	$ 143	7%
100-40-55420-2250	TELEPHONE	$ 538	$ 367	$ 557	$ 565	$ 27	5%
100-40-55420-2260	GAS	$ 830	$ 290	$ 473	$ 723	$ (107)	-13%
100-40-55420-2270	WATER & ELECTRIC	$ 4,219	$ 3,744	$ 5,184	$ 5,100	$ 881	21%
100-40-55420-2302	SYSTEM MAINTENANCE	$ 4,468	$ 762	$ 4,468	$ 4,491	$ 23	1%
100-40-55420-2304	LANDSCAPING	$ 7,219	$ 15,839	$ 17,419	$ 2,490	$ (4,729)	-66%
100-40-55420-3150	OFFICE SUPPLIES	$ 795	$ 123	$ 795	$ 495	$ (300)	-38%
100-40-55420-3161	TRAINING EXPENSES	$ -	$ -	$ -	$ -	$ -	
100-40-55420-3164	SAFETY PROGRAM	$ 266	$ 249	$ 249	$ 274	$ 8	3%
100-40-55420-3241	LICENSE/PERMIT FEES	$ 125	$ 25	$ 25	$ 77	$ (48)	-38%
100-40-55420-3310	EXPENSE ALLOWANCE	$ 634	$ 115	$ 634	$ 776	$ 142	22%
100-40-55420-3490	OPERATING EXPENSES	$ 7,495	$ 3,834	$ 6,000	$ 8,182	$ 687	9%
100-40-55420-3551	WATER MANAGEMENT	$ 7,469	$ 6,790	$ 6,790	$ 7,469	$ -	0%
100-40-55420-3560	BLDG. REPAIR & MAINTENANCE	$ 2,232	$ 737	$ 2,000	$ 2,189	$ (43)	-2%
100-40-55420-5110	INSURANCE - BUILDINGS	$ 508	$ 508	$ 508	$ 531	$ 23	5%
TOTAL		**$ 99,836**	**$ 69,384**	**$ 91,446**	**$ 104,224**	**$ 4,388**	**4%**

FORESTRY

Account Number	Account Description	2026 Budget	As Of 8/31 Actual	2026 EOY Estimate	2027 Budget	Increase / (Decrease)	% Change
100-40-56110-1100	SALARIES	$ 67,528	$ 45,443	$ 66,596	$ 75,489	$ 7,961	12%
100-40-56110-1500	EMPLOYEE BENEFITS	$ 39,779	$ 23,589	$ 27,994	$ 43,035	$ 3,256	8%
100-40-56110-2100	INFORMATION TECHNOLOGY	$ 100	$ -	$ 100	$ 100	$ -	0%
100-40-56110-2250	TELEPHONE	$ 76	$ 44	$ 68	$ -	$ (76)	-100%
100-40-56110-2300	CONTRACTED SERVICES	$ 4,100	$ 2,325	$ 10,100	$ 7,100	$ 3,000	73%
100-40-56110-3140	SMALL EQUIPMENT	$ 1,600	$ -	$ 1,600	$ 1,600	$ -	0%
100-40-56110-3150	OFFICE SUPPLIES	$ 100	$ -	$ 100	$ -	$ (100)	-100%

100-40-56110-3161	TRAINING EXPENSES	$ 500	$ -	$ -	$ 500	$ -	0%
100-40-56110-3164	SAFETY PROGRAM	$ 1,497	$ 1,140	$ 1,140	$ 1,297	$ (200)	-13%
100-40-56110-3261	PUBLISHING	$ 403	$ -	$ 403	$ 447	$ 44	11%
100-40-56110-3310	EXPENSE ALLOWANCE	$ 1,523	$ 283	$ 1,523	$ 1,925	$ 402	26%
100-40-56110-3490	OPERATING EXPENSES	$ 5,000	$ 173	$ 5,000	$ 4,350	$ (650)	-13%
100-40-56110-3510	GAS & OIL	$ 500	$ 94	$ 500	$ 1,000	$ 500	100%
100-40-56110-3530	MACHINE & EQUIPMENT PARTS	$ 1,000	$ 267	$ 1,000	$ 1,000	$ -	0%
TOTAL		**$ 123,706**	**$ 73,358**	**$ 116,123**	**$ 137,843**	**$ 14,137**	**11%**

TOTAL PARKS AND RECREATION DIVISION

	2026 Budget	As Of 8/31 Actual	2026 EOY Estimate	2027 Budget	Increase / (Decrease)	% Change
PARK & REC MANAGEMENT				$ 85,945		
PARKS	$ 369,911	$ 213,966	$ 305,243	$ 309,169	$ (60,742)	-16%
RECREATION	$ 108,902	$ 79,295	$ 111,483	$ 119,022	$ 10,120	9%
AQUA PARK	$ 99,836	$ 69,384	$ 91,446	$ 104,224	$ 4,388	4%
FORESTRY	$ 123,706	$ 73,358	$ 116,123	$ 137,843	$ 14,137	11%
TOTAL	**$ 702,355**	**$ 436,003**	**$ 624,295**	**$ 756,203**	**$ 53,848**	**8%**

AIRPORT

Account Number	Account Description	2026 Budget	As Of 8/31 Actual	2026 EOY Estimate	2027 Budget	Increase / (Decrease)	% Change
100-50-53510-1100	SALARIES	$ 32,577	$ 21,391	$ 33,164	$ 54,870	$ 22,293	68%
100-50-53510-1500	EMPLOYEE BENEFITS	$ 15,142	$ 9,077	$ 13,373	$ 20,890	$ 5,748	38%
100-50-53510-2100	INFORMATION TECHNOLOGY	$ 100	$ -	$ -	$ 4,548	$ 4,448	4448%
100-50-53510-2250	TELEPHONE EXPENSES	$ 2,453	$ 1,632	$ 2,519	$ 3,362	$ 909	37%
100-50-53510-2260	GAS	$ 5,270	$ 3,453	$ 5,034	$ 5,366	$ 96	2%
100-50-53510-2270	WATER & ELECTRIC	$ 13,050	$ 8,006	$ 13,197	$ 13,101	$ 51	0%
100-50-53510-2301	RUNWAY MAINTENANCE	$ 3,000	$ 771	$ 3,000	$ 3,000	$ -	0%
100-50-53510-2490	CONTRACTED SERVICES	$ 5,000	$ 3,325	$ 5,000	$ 5,000	$ -	0%
100-50-53510-3140	SMALL EQUIPMENT	$ 700	$ 272	$ 700	$ 700	$ -	0%
100-50-53510-3164	SAFETY PROGRAM	$ 533	$ 499	$ 499	$ 1,933	$ 1,400	263%
100-50-53510-3170	ADVERTISING & PROMOTION	$ 750	$ 278	$ 750	$ 750	$ -	0%
100-50-53510-3310	EXPENSE ALLOWANCE	$ 548	$ 312	$ 548	$ 1,681	$ 1,133	207%

100-50-53510-3490	OPERATING EXPENSES	$ 1,163	$ 398	$ 512	$ 1,703	$ 540	46%
100-50-53510-3510	GAS & OIL	$ 4,000	$ 100	$ 4,000	$ 4,000	$ -	0%
100-50-53510-3554	VEHICLE REPAIR & MAINT.	$ 700	$ 4	$ 700	$ 700	$ -	0%
100-50-53510-3560	BLDG. REPAIR & MAINT.	$ 5,098	$ 501	$ 5,098	$ 5,103	$ 5	0%
100-50-53510-5110	INSURANCE - BUILDINGS	$ 2,369	$ 2,369	$ 2,369	$ 2,476	$ 107	5%
100-50-53510-5120	INSURANCE - VEHICLE & EQUIP.	$ 341	$ 340	$ 340	$ 340	$ (1)	0%
100-50-53510-5130	GENERAL LIABILITY	$ 383	$ 378	$ 384	$ 401	$ 18	5%
TOTAL		**$ 93,177**	**$ 53,107**	**$ 91,187**	**$ 129,924**	**$ 36,747**	**39%**

CONTINGENCY

Account Number	Account Description	2026 Budget	As Of 8/31 Actual	2026 EOY Estimate	2027 Budget	Increase / (Decrease)	% Change
100-10-51100-9000	CONTINGENCY	$ 10,000	$ -	$ -	$ 10,000	$ -	0%
100-10-51100-9010	DESIGNATED RESERVE-POOL	$ -	$ -	$ -		$ -	
TOTAL		$ 10,000	$ -	$ -	$ 10,000	$ -	0%

TOTAL GENERAL FUND EXPENDITURES

	2026 Budget	As Of 8/31 Actual	2026 EOY Estimate	2027 Budget	Increase / (Decrease)	% Change
GENERAL GOVERNMENT	$ 966,447	$ 514,822	$ 646,381	$ 1,380,793	$ 414,346	43%
PROTECTION OF PERSONS AND PROPERTY	$ 2,783,295	$ 1,864,891	$ 1,968,229	$ 2,647,431	$ (135,864)	-5%
STREET DIVISION	$ 1,146,064	$ 784,141	$ 1,223,347	$ 1,173,488	$ 27,424	2%
PARKS & RECREATION DIVISION	$ 702,355	$ 436,003	$ 624,295	$ 756,203	$ 53,848	8%
AIRPORT	$ 93,177	$ 53,107	$ 91,187	$ 129,924	$ 36,747	39%
CONTINGENCY	$ 10,000	$ -	$ -	$ 10,000	$ -	0%
TOTAL	**$ 5,701,338**	**$ 3,652,964**	**$ 4,553,440**	**$ 6,097,839**	**$ 396,501**	**7%**

GENERAL FUND REVENUE VS EXPENDITURES

	2026 Budget	As Of 8/31 Actual	2026 EOY Estimate	2027 Budget	Increase / (Decrease)	% Change
REVENUES	$ 5,783,828	$ 3,484,309	$ 5,613,053	$ 6,097,839	$ 314,011	5%
EXPENDITURES	$ 5,701,338	$ 3,652,964	$ 4,553,440	$ 6,097,839	$ 396,501	7%
SURPLUS / (DEFICIT)	$ 82,490	$ (168,655)	$ 1,059,613	$ -	$ (82,490)	-100%

COMMUNITY CENTER

Account Number	Account Description	2026 Budget	As Of 8/31 Actual	2026 EOY Estimate	2027 Budget	Increase / (Decrease)	% Change
	FUND BALANCE			$ (39,700)			
Revenues							
201-40-41110	TAXES	$ 62,131	$ -	$ 62,131	$ 57,711	$ (4,420)	-7%
201-40-46743	COMMUNITY CENTER	$ 8,915	$ 8,336	$ 8,915	$ 9,000	$ 85	1%
201-40-48500	DONATIONS/FEES	$ -	$ 1,750	$ -	$ -	$ -	
201-40-49200	FUND BALANCE APPLIED	$ 40,000	$ -	$ 39,700.00	$ 8,188	$ (31,812)	-80%
TOTAL		**$ 111,046**	**$ 10,086**	**$ 110,746**	**$ 74,899**	**$ (36,147)**	-33%
Expenditures							
201-40-55140-1100	SALARIES	$ 34,027	$ 20,455	$ 30,396	$ 30,813	$ (3,214)	-9%
201-40-55140-1500	EMPLOYEE BENEFITS	$ 19,009	$ 9,811	$ 13,255	$ 15,662	$ (3,347)	-18%
201-40-55140-2100	INFORMATION TECHNOLOGY	$ 3,565	$ 1,913	$ 3,345	$ 4,644	$ 1,079	30%
201-40-55140-2250	TELEPHONE	$ 77	$ 47	$ 80	$ 1,336	$ 1,259	1635%
201-40-55140-2260	GAS	$ 2,439	$ 1,296	$ 1,976	$ 2,028	$ (411)	-17%
201-40-55140-2270	WATER & ELECTRIC	$ 4,013	$ 2,879	$ 4,228	$ 4,729	$ 716	18%
201-40-55140-2304	LANDSCAPING	$ 327	$ -	$ 327	$ 166	$ (161)	-49%
201-40-55140-3164	SAFETY PROGRAM	$ 546	$ 511	$ 511	$ 499	$ (47)	-9%
201-40-55140-3310	EXPENSE ALLOWANCE	$ 435	$ 252	$ 435	$ 396	$ (39)	-9%
201-40-55140-3490	OPERATING EXPENSES	$ 1,296	$ 1,013	$ 1,296	$ 444	$ (852)	-66%
201-40-55140-3560	BLDG. REPAIR/MAINTENANCE	$ 4,355	$ 1,595	$ 4,355	$ 5,014	$ 659	15%
201-40-55140-5110	INSURANCE - BUILDINGS	$ 747	$ 781	$ 747	$ 781	$ 34	4%

201-40-55140-5130	INSURANCE - GEN. LIABILITY	$ 210	$ 219	$ 235	$ 254	$ 44	21%
201-40-55140-8222	CAPITAL IMPROVEMENTS	$ 40,000	$ 19,850	$ 39,700	$ 8,133	$ (31,867)	-80%
TOTAL		**$ 111,046**	**$ 60,622**	**$ 100,885**	**$ 74,899**	**$ (36,147)**	-33%

TOTAL SURPLUS/(DEFICIT)	**$ -**	**$ (50,536)**	**$ 9,861**	**$ 0**	**$ 0**	

TRANSIT

Account Number	Account Description	2026 Budget	As Of 8/31 Actual	2026 EOY Estimate	2027 Budget	Increase / (Decrease)	% Change
	FUND BALANCE			$ -		$ -	
Revenues							
205-10-49300	FUND BALANCE APPLIED	$ -	$ -	$ -	$ -	$ -	
205-10-48901	INSURANCE RECOVERIES	$ -	$ -	$ -	$ -	$ -	
205-40-41110	GENERAL PROPERTY TAXES	$ 43,500	$ 43,500	$ 43,500	$ 41,501	$ (1,999)	-5%
205-40-43200	RIDE FARES	$ 30,000	$ 39,728	$ 44,000	$ 30,001	$ 1	0%
205-40-43227	FEDERAL GRANT	$ 65,000	$ 29,435	$ 65,000	$ 71,501	$ 6,501	10%
205-40-43537	STATE GRANT	$ 15,000	$ 6,384	$ 15,000	$ 15,889	$ 889	6%
204-40-49200	TRANSFER FROM OTHER FUNDS	$ -	$ -	$ -	$ -	$ -	
TOTAL		**$ 153,500**	**$ 119,047**	**$ 167,500**	**$ 158,892**	$ 5,392	4%
Expenditures							
205-40-53520-3490	OPERATING EXPENSES	$ 153,500	$ 104,024	$ 153,800	$ 158,892	$ 5,392	4%
TOTAL		**$ 153,500**	**$ 104,024**	**$ 153,800**	**$ 158,892**	$ 5,392	4%
TOTAL SURPLUS/(DEFICIT)		**$ -**	**$ 15,023**	**$ 13,700**	**$ -**	**$ -**	

REDEVELOPMENT AUTHORITY

Account Number	Account Description	2026 Budget	As Of 8/31 Actual	2026 EOY Estimate	2027 Budget	Increase / (Decrease)	% Change
	FUND BALANCE	$ -				$ -	
Revenues							
206-10-41104	FUND BALANCE APPLIED	$ -				$ -	
206-10-41110	GENERAL PROPERTY TAXES	$ 10,000		$ 10,000	$ 10,000	$ -	
206-10-46850	CLOSEOUT RLF REVENUE	$ -				$ -	
206-10-48110	INTEREST ON INVESTMENTS	$ -				$ -	
206-10-48360	PROPERTY REDEVELOPMENT SALES	$ -				$ -	
206-10-48901	PRINCIPAL LOAN PAYMENTS	$ -				$ -	
TOTAL		**$ 10,000**	**$ -**	**$ 10,000**	**$ 10,000**	$ -	
Expenditures							
206-10-56700-3490	OPERATING EXPENSES	$ 6,000	$ 5,234	$ 5,234	$ 6,000	$ -	
206-10-56700-4500	PROPERTY REDEVELOPMENT PURCHASE	$ -				$ -	
206-10-56700-7500	REDEVELOPMENT INCENTIVES	$ 4,000	$ 4,000		$ 4,000	$ -	

TOTAL		**$ 10,000**	**$ 9,234**	**$ 5,234**	**$ 10,000**	$ -	
TOTAL SURPLUS/(DEFICIT)		**$ -**	**$ (9,234)**	**$ 4,766**	**$ -**	$ -	

SCHOOL SAFETY RESOURCES

Account Number	Account Description	2026 Budget	As Of 8/31 Actual	2026 EOY Estimate	2027 Budget	Increase / (Decrease)	% Change
	FUND BALANCE		$ -			$ -	
Revenues							
207-20-41110	GENERAL PROPERTY TAXES	$ 40,993	$ 40,993	$ 40,993	$ 37,321	$ (3,672)	-9%
207-20-47321	SERVICE-OTHER MUNIC	$ 110,715	$ 27,679	$ 110,715	$ 112,756	$ 2,041	2%
207-20-49300	FUND BALANCE APPLIED	$ -			$ 264	$ 264	
TOTAL		**$ 151,708**	**$ 68,672**	**$ 151,708**	**$ 150,341**	$ (1,367)	-1%
Expenditures							
207-20-52101-1100	SALARIES	$ 95,020	$ 59,419	$ 83,267	$ 92,697	$ (2,323)	-2%
207-20-52101-1500	EMPLOYEE BENEFITS	$ 50,403	$ 31,272	$ 42,369	$ 52,445	$ 2,042	4%
207-20-52101-2100	INFORMATION TECHNOLOGY	$ 750	$ 430	$ 603	$ 938	$ 188	25%
207-20-52101-2250	TELEPHONE EXPENSES	$ 600	$ 32	$ 118	$ 450	$ (150)	-25%
207-20-52101-3161	TRAINING EXPENSES	$ 400	$ 425	$ 425	$ 450	$ 50	13%
207-20-52101-3310	EXPENSE ALLOWANCE	$ 500	$ -	$ -	$ 500	$ -	0%
207-20-52101-3460	CLOTHING & UNIFORMS	$ 800	$ 700	$ 800	$ 900	$ 100	13%
207-20-52101-5120	INSURANCE-VEHICLE & EQUIPMENT	$ 551	$ 550	$ 550	$ 403	$ (148)	-27%
207-20-52101-5130	GENERAL LIABILITY	$ 632	$ 640	$ 640	$ 660	$ 28	4%
207-20-52101-5140	POLICE PROFESSIONAL	$ 859	$ 858	$ 858	$ 898	$ 39	5%
TOTAL		**$ 150,515**	**$ 94,326**	**$ 129,630**	**$ 150,341**	$ (174)	0%
TOTAL SURPLUS/(DEFICIT)		**$ 1,193**	**$ (25,654)**	**$ 22,078**	**$ (0)**	**$ (1,193)**	**-100%**

VETERANS MEMORIAL

Account Number	Account Description	2026 Budget	As Of 8/31 Actual	2026 EOY Estimate	2027 Budget	Increase / (Decrease)	% Change
	FUND BALANCE						
Revenues							
211-40-41110	GENERAL PROPERTY TAXES	$ 8,676	$ 8,676	$ 8,676	$ 7,307	$ (1,369)	-16%

211-40-48500	DONATIONS	$ -	$ 60	$ 60	$ -	$ -	
211-40-48510	DONATIONS-WALL BRICKS	$ -	$ 650	$ 1,900	$ 2,500	$ 2,500	
211-40-48520	DONATIONS-SIDEWALK BRICKS	$ -	$ -	$ -	$ 275	$ 275	
211-40-48550	DONATIONS-FUTURE PROJECTS	$ -	$ -	$ -	$ -	$ -	
211-40-49200	FUND BALANCE APPLIED	$ -	$ -	$ -	$ -	$ -	
TOTAL		**$ 8,676**	**$ 9,386**	**$ 10,636**	**$ 10,082**	$ 1,406	16%
Expenditures							
211-40-55140-1100	SALARIES	$ -	$ -	$ -	$ 2,691	$ 2,691	
211-40-55140-1500	EMPLOYEE BENEFITS	$ -	$ -	$ -	$ 1,137	$ 1,137	
211-40-55140-2270	WATER & ELECTRIC	$ 762	$ 435	$ 709	$ 761	$ (1)	0%
211-40-55140-2304	LANDSCAPING	$ 1,386	$ 49	$ 1,386	$ 1,316	$ (70)	-5%
211-40-55140-3164	SAFETY PROGRAM	$ -	$ -	$ -	$ 37	$ 37	
211-40-55140-3310	EXPENSE ALLOWANCE	$ -	$ -	$ -	$ 45	$ 45	
211-40-55140-3490	OPERATING EXPENSES	$ 558	$ 547	$ 558	$ 604	$ 46	8%
211-40-55140-3550	ENGRAVING	$ 5,275	$ -	$ 500	$ 2,775	$ (2,500)	-47%
211-40-55140-3560	REPAIRS & MAINTENANCE	$ 557	$ -	$ 557	$ 572	$ 15	3%
211-40-55140-5110	INSURANCE - BUILDINGS	$ 138	$ 139	$ 139	$ 144	$ 6	4%
TOTAL		**$ 8,676**	**$ 1,170**	**$ 3,849**	**$ 10,082**	**$ 1,406**	**16%**
TOTAL SURPLUS/(DEFICIT)		**$ -**	**$ 8,216**	**$ 6,787**	**$ (0)**	**$ (0)**	

DISC GOLF COURSE

Account Number	Account Description	2026 Budget	As Of 8/31 Actual	2026 EOY Estimate	2027 Budget	Increase / (Decrease)	% Change
220-34300	FUND BALANCE		$ 6,668	$ 6,668			
Revenues							
220-40-49300	FUND BALANCE APPLIED	$ -	$ -	$ -	$ 3,000	$ 3,000	
220-40-48500	DONATIONS-DISC GOLF COURSE REVENUE	$ -	$ -	$ -	$ -	$ -	
TOTAL		**$ -**	**$ -**	**$ -**	**$ 3,000**	$ 3,000	
Expenditures						$ -	
220-40-55200-7130	DISC GOLF COURSE EXPENSES	$ 3,000	$ 19	$ -	$ 3,000	$ -	0%
TOTAL		**$ 3,000**	**$ 19**	**$ -**	**$ 3,000**	$ -	0%
TOTAL SURPLUS/(DEFICIT)		**$ 3,000**	**$ (19)**	**$ -**	**$ -**	**$ (3,000)**	**-100%**

COMMUNITY POLICE EFFORTS

Account Number	Account Description	2026 Budget	As Of 8/31 Actual	2026 EOY Estimate	2027 Budget	Increase / (Decrease)	% Change
	FUND BALANCE	$ -	$ 11,270	$ 13,857	$ 15,857	$ 15,857	
Revenues							
	FUND BALANCE APPLIED	$ -	$ -	$ -	$ -	$ -	
226-20-48902	FUNDRAISING/DONATIONS	$ 10,500	$ 23,205	$ 26,000	$ 17,000	$ 6,500	62%
226-20-48909	DONATIONS		$ -			$ -	
TOTAL		**$ 10,500**	**$ 23,205**	**$ 26,000**	**$ 17,000**	$ 6,500	62%
Expenditures							
226-20-52101-3490	OPERATING EXPENSES	$ 8,000	$ 20,778	$ 23,000	$ 15,000	$ 7,000	88%
226-20-52101-3494	FUNDRAISING EXPENSES		$ -	$ 413		$ -	
TOTAL		**$ 8,000**	**$ 20,778**	**$ 23,413**	**$ 15,000**	$ 7,000	88%
TOTAL SURPLUS/(DEFICIT)		**$ 2,500**	**$ 2,427**	**$ 2,587**	**$ 2,000**	**$ (500)**	**-20%**

K-9

Account Number	Account Description	2026 Budget	As Of 8/31 Actual	2026 EOY Estimate	2027 Budget	Increase / (Decrease)	% Change
	FUND BALANCE						
Revenues							
214-20-49300	FUND BALANCE APPLIED	$ -					
214-20-48900	MISC REVENUES	$ 1,650	$ 32,400	$ 32,400			
214-20-48902	K-9 FUNDRAISING/DONATIONS	$ 9,500	$ 16,738	$ 16,915	$ 12,000	$ 2,500	26%
214-20-48909	K-9 DONATIONS		$ 330	$ 330		$ -	
TOTAL		**$ 11,150**	**$ 49,468**	**$ 49,645**	**$ 12,000**	$ 850	8%
Expenditures						$ -	
214-20-52109-3161	K-9 TRAINING	$ 1,500	$ 250	$ 250	$ 1,500	$ -	0%
214-20-52109-3310	K-9 EXPENSE	$ 2,800	$ 4,248	$ 4,677	$ 5,500	$ 2,700	96%
214-20-52109-3494	K-9 FUNDRAISING EXPENSES				$ 1,500	$ 1,500	
TOTAL		**$ 4,300**	**$ 4,498**	**$ 4,927**	**$ 8,500**	$ 4,200	98%
						$ -	
TOTAL SURPLUS/(DEFICIT)		**$ 6,850**	**$ 44,969**	**$ 44,718**	**$ 3,500**	$ (3,350)	-49%

TOURISM

Account	Account	2026	As Of 8/31	2026	2027	Increase /	% Change

Number	Description	Budget	Actual	EOY Estimate	Budget	(Decrease)	% Change
	FUND BALANCE		$ 87,050				
Revenues							
218-10-49300	FUND BALANCE APPLIED	$ -					
218-10-41210	ROOM TAX	$ 25,000	$ 17,486	$ 28,070	$ 25,000		
218-10-48900	MISCELLANEOUS REVENUES		$ 5,000	$ 5,000			
TOTAL		**$ 25,000**	**$ 22,486**	**$ 28,070**	**$ 25,000**		
Expenditures							
218-10-56700-3490	TOURISM FUNDING	$ 15,000	$ 8,070	$ 10,470	$ 25,000		
TOTAL		**$ 15,000**	**$ 8,070**	**$ 10,470**	**$ 25,000**		
TOTAL SURPLUS/(DEFICIT)		**$ 10,000**	**$ 14,416**	**$ 17,600**	**$ -**		

REFUSE COLLECTION

Account Number	Account Description	2026 Budget	As Of 8/31 Actual	2026 EOY Estimate	2027 Budget	Increase / (Decrease)	% Change
	FUND BALANCE						
Revenues							
219-30-49300	FUND BALANCE APPLIED	$ -	$ -		$ -		
219-30-46420	REFUSE COLLECTION	$ 286,400	$ 286,400	$ 286,400	$ 363,936	$ 77,536	27%
TOTAL		**$ 286,400**	**$ 286,400**	**$ 286,400**	**$ 363,936**	$ 77,536	27%
Expenditures							
219-30-53600-1100	SALARIES	$ -	$ -	$ -	$ 3,777	$ 3,777	
219-30-53600-1500	EMPLOYEE BENEFITS	$ -	$ -	$ -	$ 1,667	$ 1,667	
219-30-53600-2300	CONTRACTED SERVICES	$ 281,603	$ 195,239	$ 300,849	$ 360,234	$ 78,631	28%
219-30-53600-3490	OPERATING EXPENSES	$ 3,736	$ 2,426	$ 3,736	$ 250	$ (3,486)	-93%
TOTAL		**$ 285,339**	**$ 197,665**	**$ 304,585**	**$ 365,928**	$ 80,589	28%
TOTAL SURPLUS/(DEFICIT)		**$ 1,061**	**$ 88,735**	**$ (18,185)**	**$ (1,992)**	**$ (3,053)**	**-288%**

ECONOMIC DEVELOPMENT

Account Number	Account Description	2026 Budget	As Of 8/31 Actual	2026 EOY Estimate	2027 Budget	Increase / (Decrease)	% Change
	FUND BALANCE						
Revenues							
222-10-41110	GENERAL PROPERTY TAXES	$ -	$ -	$ -	$ -		
222-10-43580	GRANT	$ -	$ -	$ -	$ -		

222-10-48900	MISCELLANEOUS REVENUES	$ -	$ -	$ -	$ -		
222-10-49300	FUND BALANCE APPLIED	$ -	$ -	$ -	$ -		
TOTAL		**$ -**	**$ -**	**$ -**	**$ -**		
Expenditures							
222-10-56710-1100	SALARIES	$ -	$ -	$ -	$ -		
222-10-56710-1500	EMPLOYEE BENEFITS	$ -	$ -	$ -	$ -		
222-10-56710-3261	PUBLISHING	$ -	$ -	$ -	$ -		
222-10-56710-3490	OPERATING EXPENSES	$ -	$ -	$ -	$ -		
222-10-56710-7940	BUSINESS GRANT EXPENDITURES	$ -	$ -	$ -	$ -		
222-10-59200-9040	TRANSFER TO OTHER FUNDS						
TOTAL		**$ -**	**$ -**	**$ -**	**$ -**		
TOTAL SURPLUS/(DEFICIT)		**$ -**	**$ -**	**$ -**	**$ -**		

2% FIRE DUES (FIRE INSPECTIONS)

Account Number	Account Description	2026 Budget	As Of 8/31 Actual	2026 EOY Estimate	2027 Budget	Increase / (Decrease)	% Change
	FUND BALANCE		$ -	$ -			
Revenues							
224-21-43420	FIRE INSURANCE	$ 16,000	$ 16,362	$ 16,362	$ 16,000	$ -	0%
224-21-43421	FIRE DUES/OTHER MUNICIPALITIES	$ 11,000	$ 4,613	$ 11,471	$ 11,000	$ -	0%
224-21-48500	DONATIONS		$ -	$ -		$ -	
224-21-49210	TRANSFER FROM GENERAL FUND	$ 4,500	$ -		$ 3,875	$ (625)	-14%
224-21-49300	FUND BALANCE APPLIED		$ -			$ -	
TOTAL		**$ 31,500**	**$ 20,975**	**$ 27,833**	**$ 30,875**	$ (625)	-2%
Expenditures							
224-21-52202-1100	SALARIES	$ 25,000	$ 3,304	$ 6,231	$ 25,375	$ 375	2%
224-21-52202-1500	EMPLOYEE BENEFITS	$ 2,000	$ 253	$ 498	$ 2,500	$ 500	25%
224-21-52202-3161	TRAINING EXPENSES	$ 500	$ -		$ 500	$ -	0%
224-21-52202-3310	EXPENSE ALLOWANCE	$ 2,500	$ 79		$ 2,500	$ -	0%
TOTAL		**$ 30,000**	**$ 3,635**	**$ 6,729**	**$ 30,875**	$ 875	3%
TOTAL SURPLUS/(DEFICIT)		**$ 1,500**	**$ 17,340**	**$ 21,104**	**$ -**	$ (1,500)	-100%

ARPA

Account Number	Account Description	2026 Budget	As Of 8/31 Actual	2026 EOY Estimate	2027 Budget	Increase / (Decrease)	% Change
	FUND BALANCE	$ -	$ -	$ -	$ -		
Revenues							
225-10-49300	FUND BALANCE APPLIED	$ -			$ -		
225-10-21800	UNEARNED REVENUE	$ -	$ -		$ -		
225-10-43520	ARPA GRANTS	$ -	$ -		$ -		
TOTAL		**$ -**	**$ -**	**$ -**	**$ -**		
Expenditures							
225-10-52550-1100	COVID SALARIES	$ -	$ -		$ -		
225-10-52550-1500	COVID BENEFITS	$ -	$ -		$ -		
225-10-52550-3490	MISC EXPENSES	$ -	$ -		$ -		
225-10-52550-7930	RESIDENTIAL UTILITY ASSISTANCE	$ -	$ -		$ -		
225-10-52550-7940	BUSINESS GRANTS	$ -	$ -		$ -		
225-10-52550-7950	NON-PROFIT GRANTS	$ -	$ -		$ -		
TOTAL		**$ -**	**$ -**	**$ -**	**$ -**		

TOTAL SURPLUS/(DEFICIT)		**$ -**	**$ -**	**$ -**	**$ -**		

FIRE & RESCUE

Account Number	Account Description	2026 Budget	As Of 8/31 Actual	2026 EOY Estimate	2027 Budget	Increase / (Decrease)	% Change
	FUND BALANCE						
Revenues							
229-23-41110	GENERAL PROPERTY TAXES						
229-23-43500	EMS DONATIONS						
229-23-43528	EMS GRANTS						
229-23-47323	CONTRACT BILLING				$ 322,287		
229-23-48110	INVESTMENT INCOME						
229-23-48900	MISCELLANEOUS INCOME						
229-23-49100	PROCEEDS FROM DEBT						
229-23-49210	TRANSFER FROM GEN FUND				$ 427,589		
229-23-49300	FUND BALANCE APPLIED						
TOTAL		**$ -**	**$ -**	**$ -**	$ 749,876		

Expenditures

229-23-52300-1100	SALARIES				$ 451,092		
229-23-52300-1500	EMPLOYEE BENEFITS				$ 165,065		
229-23-52300-2100	INFORMATION TECHNOLOGY				$ 1,842		
229-23-52300-2250	TELEPHONE				$ 2,500		
229-23-52300-2260	GAS						
229-23-52300-2270	WATER & ELECTRIC						
229-23-52300-2300	CONTRACTED SERVICES				$ 35,000		
229-23-52300-2350	CONTRACTED SERVICES-CITY						
229-23-52300-3140	SMALL EQUIPMENT				$ 5,000		
229-23-52300-3150	OFFICE SUPPLIES				$ 1,000		
229-23-52300-3161	TRAINING EXPENSES				$ 10,000		
229-23-52300-3163	HIRING & TESTING				$ 2,000		
229-23-52300-3310	EXPENSE ALLOWANCE				$ -		
229-23-52300-3460	CLOTHING & UNIFORMS				$ 7,500		
229-23-52300-3490	OPERATING EXPENSES				$ 35,000		
229-23-52300-3510	GAS & OIL				$ 17,000		
229-23-52300-3555	RADIO REPAIR & MAINT				$ 1,000		
229-23-52300-3557	EQUIPMENT REPAIR & MAINT				$ 3,000		
229-23-52300-5110	INSURANCE-BUILDING						
229-23-52300-5120	INSURANCE-VEHICLE & EQUIP				$ 3,180		
229-23-52300-5130	INSURANCE-GEN LIABILITY				$ 1,187		
229-23-52300-5140	INSURANCE PUBLIC OFFICIALS				$ 510		
229-23-52300-6875	VEHICLE #875				$ 1,000		
229-23-52300-6877	VEHICLE #877				$ 2,000		
229-23-52300-6878	VEHICLE #878				$ 5,000		
TOTAL		**$ -**	**$ -**	**$ -**	$ 749,876		

TOTAL SURPLUS/(DEFICIT)		**$ -**	**$ -**	**$ -**	$ -		

AIRPORT FUEL

Account Number	Account Description	2026 Budget	As Of 8/31 Actual	2026 EOY Estimate	2027 Budget	Increase / (Decrease)	% Change
	FUND BALANCE						
Revenues							
501-50-46342	FUEL SALES	$ 112,026	$ 79,141	$ 83,426	$ 124,802	$ 12,776	11%

501-50-49300	FUND BALANCE APPLIED	$ 12,871	$ -		$ 11,157	$ (1,714)	-13%
TOTAL		**$ 124,897**	**$ 79,141**	**$ 83,426**	**$ 135,959**	**$ 11,062**	**9%**
Expenditures							
501-50-53510-1100	SALARIES	$ -	$ -	$ -	$ 5,082	$ 5,082.00	
501-50-53510-1500	EMPLOYEE BENEFITS	$ -	$ -	$ -	$ 1,352	$ 1,352.00	
501-50-53510-2100	INFORMATION TECHNOLOGY	$ 2,683	$ 1,721	$ 2,736	$ 2,920	$ 237.00	9%
501-50-53510-2250	TELEPHONE EXPENSES	$ -	$ -	$ -	$ -	$ -	
501-50-53510-2270	WATER & ELECTRICITY	$ 727	$ 542	$ 763	$ 750	$ 23.00	3%
501-50-53510-3490	OPERATING EXPENSES	$ 8,791	$ 4,666	$ 8,791	$ 8,671	$ (120.00)	-1%
501-50-53510-3510	FUEL PURCHASES	$ 98,167	$ 57,607	$ 98,167	$ 121,157	$ 22,990.00	23%
501-50-53510-5130	GENERAL LIABILITY INSURANCE	$ 2,495	$ 2,355	$ 2,355	$ 2,461	$ (34.03)	-1%
501-50-53510-7600	ADMINISTRATION	$ 12,034	$ 7,620	$ 11,279	$ -	$ (12,034.00)	-100%
TOTAL		**$ 124,897**	**$ 74,511**	**$ 124,091**	**$ 135,959**	**$ 11,061.98**	**9%**

TOTAL SURPLUS/(DEFICIT)	**$ -**	**$ 4,630**	**$ (40,665)**	**$ 0**	$ 0	

GRACELAND CEMETERY

Account Number	Account Description	2026 Budget	As of 8/31 Actual	2026 EOY Estimate	2027 Budget	Increase / (Decrease)	% Change
	FUND BALANCE						
Revenues							
227-40-41110	GENERAL PROPERTY TAXES	$ -	$ -		$ -		
227-40-46540	GRAVE SALES	$ 10,663	$ 5,000	$ 7,500	$ 11,483	$ 820	8%
227-40-46541	BURIALS & CREMAINS	$ 22,763	$ 18,900	$ 24,050	$ 23,583	$ 820	4%
227-40-46542	VETERAN'S CARE	$ -	$ -	$ 405	$ 405	$ 405	
227-40-46543	LOCATIONS/MONUMENTS	$ 1,630	$ 600	$ 675	$ 1,637	$ 7	0%
227-40-46544	CEMETERY FEES	$ -	$ -		$ -	$ -	
227-40-46545	PERPETUITY CEMETERY INCOME	$ -	$ -		$ -	$ -	
227-40-46890	MISCELLANEOUS REVENUE	$ 308	$ -	$ 308	$ -	$ (308)	-100%
227-40-48500	PERPETUITY DONATIONS	$ -	$ -		$ -	$ -	
227-40-49300	FUND BALANCE APPLIED	$ 59,079	$ -			$ (59,079)	-100%
740-34300	PERPETUITY FUND BALANCE APPLIED				$ 88,460		
TOTAL		**$ 94,443**	**$ 24,500**	**$ 32,938**	**$ 125,568**	**$ 31,125**	**33%**
Expenditures							
227-40-54910-1100	SALARIES	$ -	$ -	$ -	$ 23,994	$ 23,994	
227-40-54910-1500	EMPLOYEE BENEFITS	$ -	$ -	$ -	$ 12,417	$ 12,417	

227-40-54910-2100	INFORMATION TECHNOLOGY	$ 6,396	$ 1,745	$ 9,111	$ 5,123	$ (1,273)	-20%
227-40-54910-2260	GAS	$ 550	$ 405	$ 456	$ 617	$ 67	12%
227-40-54910-2270	WATER & ELECTRIC	$ 850	$ 496	$ 780	$ 839	$ (11)	-1%
227-40-54910-2300	CONTRACTED SERVICES	$ 72,360	$ 48,040	$ 65,200	$ 74,760	$ 2,400	3%
227-40-54910-2304	LANDSCAPING	$ 4,686	$ 3,550	$ 3,550	$ 1,045	$ (3,641)	-78%
227-40-54910-3161	TRAINING EXPENSES	$ -	$ -	$ -	$ 300	$ 300	
227-40-54910-3164	SAFETY PROGRAM	$ -	$ -	$ -	$ 212	$ 212	
227-40-54910-3261	PUBLISHING	$ -	$ -	$ -	$ 541	$ 541	
227-40-54910-3310	EXPENSE ALLOWANCE	$ -	$ -	$ -	$ 182	$ 182	
227-40-54910-3490	OPERATING EXPENSES	$ 4,774	$ 2,096	$ 2,465	$ 399	$ (4,375)	-92%
227-40-54910-3510	GAS & OIL	$ -	$ -	$ -	$ -	$ -	
227-40-54910-3560	BUILDING REPAIR & MAINT.	$ 4,827	$ 817	$ 1,054	$ 4,762	$ (65)	-1%
227-40-54910-5110	INSURANCE - BUILDINGS	$ -	$ 361	$ 361	$ 377	$ 377	
TOTAL		**$ 94,443**	**$ 57,509**	**$ 82,977**	**$ 125,568**	**$ 31,125**	**33%**

TOTAL SURPLUS/(DEFICIT)	**$ -**	**$ (33,009)**	**$ (50,039)**	**$ (0)**	**$ (0)**	

FIRE SPECIAL PROJECTS

Account Number	Account Description	2026 Budget	As Of 8/31 Actual	2026 EOY Estimate	2027 Budget	Increase / (Decrease)	% Change
	FUND BALANCE						
Revenues							
228-21-46230	EMS FEES	$ -	$ -				
228-21-48900	MISCELLANEOUS REVENUE	$ -	$ -				
228-21-48995	SUPPORT & IMPROVEMENT AWARI	$ 29,000	$ -	$ 29,000	$ 29,000	$ -	0%
228-21-48996	TRAINING & EDUCATION AWARD	$ 2,000	$ -	$ 2,000	$ 2,000	$ -	0%
TOTAL		**$ 31,000**	**$ -**	**$ 31,000**	**$ 31,000**	$ -	0%
Expenditures							
228-21-52301-2100	INFORMATION TECHNOLOGY		$ -			$ -	
228-21-52301-3140	NON-DURABLE/DISPOSABLE EQUIP	$ 4,000	$ 1,256	$ 4,000	$ 4,000	$ -	0%
228-21-52301-3161	TRAINING & EDUCATION EXPENSES	$ 2,000	$ 5,138	$ 2,000	$ 2,000	$ -	0%

228-21-52301-3490	SUPPORT & IMPROVEMENT EXPENSES	$ 25,000	$ 9,879	$ 25,000	$ 25,000	$ -	0%
TOTAL		**$ 31,000**	**$ 16,274**	**$ 31,000**	**$ 31,000**	$ -	0%

TOTAL SURPLUS/(DEFICIT)	**$ -**	**$ (16,274)**	**$ -**	**$ -**	

FIRE & RESCUE SPECIAL PROJECTS

Account Number	Account Description	2026 Budget	As Of 8/31 Actual	2026 EOY Estimate	2027 Budget	Increase / (Decrease)	% Change
	FUND BALANCE						
Revenues							
	EMS FEES						
	MISCELLANEOUS REVENUE						
	SUPPORT & IMPROVEMENT AWARD				$ 2,500	2500	
	TRAINING & EDUCATION AWARD				$ 2,500	2500	
TOTAL		**$ -**	**$ -**	**$ -**	**$ 5,000**	**5000**	
Expenditures							
	INFORMATION TECHNOLOGY						
	NON-DURABLE/DISPOSABLE EQUIP						
	TRAINING & EDUCATION EXPENSES				$ 5,000	5000	
	SUPPORT & IMPROVEMENT EXPENSES						
TOTAL		**$ -**	**$ -**	**$ -**	**$ 5,000**	**5000**	

TOTAL SURPLUS/(DEFICIT)	**$ -**	**$ -**	**$ -**	**$ -**	

LIBRARY

Account Number	Account Description	2026 Budget	As Of 8/31 Actual	2026 EOY Estimate	2027 Budget	Increase / (Decrease)	% Change
Library Gift/Memorial	FUND BALANCE						
Library	FUND BALANCE			$ -			
Revenues							
204-41-41104	SURPLUS APPLIED	$ -	$ -				
204-41-41110	GENERAL PROPERTY TAXES	$ 244,017	$ 244,017	244,017	$ 257,218	$ 13,201	5%
204-41-43790	OWLS SUBSIDY	$ 184,209	$ 184,182	184,182	$ 181,507	$ (2,702)	-1%
204-41-46710	LIBRARY FINES	$ 750	$ 744	1,350	$ 1,000	$ 250	33%
204-41-46711	COPY MACHINE REVENUE	$ 4,000	$ 2,739	3,491	$ 4,000	$ -	0%
204-41-48500	DONATIONS	$ -	$ -			$ -	
204-41-48600	E RATE REIMBURSEMENT	$ -	$ -			$ -	
204-41-48900	MISCELLANEOUS REVENUES	$ 8,700	$ 6,843	10,587	$ 8,700	$ -	0%
204-41-49300	FUND BALANCE APPLIED	$ -	$ -			$ -	
TOTALS		**441,676**	**$ 438,526**	**443,627**	**$ 452,425**	$ 10,749	2%
Expenditures							
204-41-55110-1100	SALARIES	227,843	$ 166,011	225,049	$ 233,545	$ 5,702	3%
204-41-55110-1110	JANITOR SALARIES	19,679	$ 366	15,039	$ 16,631	$ (3,048)	-15%
204-41-55110-1500	EMPLOYEE BENEFITS	87,295	$ 54,708	75,126	$ 88,461	$ 1,166	1%
204-41-55110-2100	INFORMATION TECHNOLOGY	19,000	$ 16,999	17,176	$ 22,426	$ 3,426	18%
204-41-55110-2250	TELEPHONE	2,200	$ 2,031	2,984	$ 3,100	$ 900	41%
204-41-55110-2260	GAS	4,200	$ 2,684	3,142	$ 4,000	$ (200)	-5%
204-41-55110-2270	WATER & ELECTRIC	12,000	$ 9,076	11,742	$ 12,000	$ -	0%
204-41-55110-3110	POSTAGE	1,000	$ 866	996	$ 1,000	$ -	0%
204-41-55110-3112	COPY EXPENSE	2,500	$ 2,109	2,684	$ 3,000	$ 500	20%
204-41-55110-3122	STAFF DEVELOPMENT	2,000	$ (573)	1,238	$ 1,500	$ (500)	-25%
204-41-55110-3123	MAINTENANCE	1,500	$ 848	987	$ 1,500	$ -	0%
204-41-55110-3150	OFFICE SUPPLIES	3,000	$ 1,644	1,974	$ 2,500	$ (500)	-17%
204-41-55110-3260	SUBSCRIPTIONS & PERIODICALS	150	$ 527	527	$ 150	$ -	0%
204-41-55110-3261	MARKETING	-	$ -			$ -	
204-41-55110-3269	BOOKS-ADULT	13,410	$ 8,745	12,954	$ 14,545	$ 1,135	8%
204-41-55110-3270	BOOKS-JUVENILE	13,410	$ 7,868	13,456	$ 14,545	$ 1,135	8%
204-41-55110-3272	ECONTENT	9,000	$ 6,644	7,891	$ 9,100	$ 100	1%
204-41-55110-3280	PROGRAMS	3,000	$ 5,456	6,161	$ 3,000	$ -	0%

204-41-55110-3285	A/V MATERIALS-ADULT	3,500	$	1,745	2,738	$	3,500	$ -	0%
204-41-55110-3286	A/V MATERIALS-JUVENILE	3,000	$	1,559	1,834	$	3,000	$ -	0%
204-41-55110-3310	TRAVEL & TRAINING EXPENSES	1,500	$	2,247	2,463	$	1,500	$ -	0%
204-41-55110-3490	OPERATING EXPENSES	1,200	$	2,014	3,012	$	1,850	$ 650	54%
204-41-55110-3560	BLDG. REPAIR/MAINTENANCE	5,000	$	5,553	7,211	$	5,000	$ -	0%
204-41-55110-5110	INSURANCE - BUILDINGS	4,607	$	4,715	4,715	$	4,814	$ 207	4%
204-41-55110-5130	INSURANCE - GEN. LIABILITY	1,682	$	1,651	1,651	$	1,758	$ 76	4%
204-41-55112-8200	CAPITAL IMPROVEMENTS	-	$	-		$	-	$ -	
204-41-59250-9050	TRANSFER TO SMALL CAPITAL	-	$	-				$ -	
TOTALS		**$ 441,676**	**$**	**305,495**	**422,750**	**$**	**452,425**	$ 10,749	2%

TOTAL SURPLUS/(DEFICIT)		**$ -**	**$**	**133,031**	**20,877**	**$**	**0**	$ 0	

CAPITAL PROJECTS

Account Number	Account Description	2027 Budget
	Fund Balance	
Revenue		
401-10-41110	GENERAL PROPERTY TAXES	
401-10-43503	TOWNSHIP SUBSIDIES	
	Fire Dept - Purchase Engine Pumper #967	$ 290,390
	Fire Dept - Refurb Tender #969	$ 119,373
	Fire Dept - SCBA Compressor /fill station/bottles	$ 27,225
	Fire Dept - Replace Extractor (PPE Wash Machine)	$ 7,260
	Fire Dept - Turnout Gear	$ 10,980
	IT Purchases	$ 1,089
401-10-43505	TRANSIT GRANT	
401-10-43580	GRANT	
	Airport - Prelim Design Runway Reconstruction	$ 232,750
401-10-43585	USDA GRANT	
401-10-43590	OTHER STATE GRANTS	
	WISDOT Local Road Improvement Program - East Morning Glory Drive	$ 125,384
	WISDOT Local Bridge Program - Engineering for Hemlock Street Bridge	$ 57,160
401-10-43600	DOT REIMBURSEMENT	
401-10-48300	CITY PROPERTY SALES	
401-10-48401	INSURANCE CLAIM RECOVERIES	
401-10-48500	DONATIONS	
401-10-48900	MISCELLANEOUS REVENUE	
	Library Boiler Replacement - Future Payments from LD	$ 136,243
	FEMA Reimbursement - Pedestrian Bridge Demo	$ 67,500
	FEMA Reimbursement - Steel Bridge Repair (Olen Park)	$ 150,000
	FEMA Reimbursement - City Hall/Fire Dept. Parking Lot Resurfacing	$ 22,500
401-10-49100	PROCEEDS OF LONG-TERM DEBT	$ 2,015,839
401-10-49202	TRANSFER FROM OTHER FUNDS	

401-10-49210	TRANSFER FROM GENERAL FUND	$	173,081
401-10-49300	FUND BALANCE APPLIED	$	-
TOTALS		**$**	**3,436,774**

Expenditures

ADMIN			
401-10-57140-8215	CAPITAL OUTLAY - PUBLIC BUILDINGS		
	City Hall/Fire Rescue Emergency Generator	$	150,000
	Police Dept - HVAC Replacement	$	110,000
	Engineering/Design - DPW Building	$	375,000
POLICE DEPT			
401-20-57210-8101	VEHICLES		
	Squad Car Replacement	$	60,000
401-20-57210-8102	COMPUTERS & EQUIPMENT		
	Server/IT Purchases	$	10,000
401-20-57210-8104	SMALL EQUIPMENT-POLICE		
	Speed Sign	$	10,000
	Rapid Flashing Beacon (FSB Crossing)	$	10,000
	Radio Repeater - Replace and possibly relocate	$	50,000
	Taser Replacement	$	20,000
401-20-57210-8105	VEHICLE EQUIPMENT		
FIRE DEPT			
401-21-57220-8100	CAPITAL OUTLAY		
	Turnout Gear	$	30,000
	Fire Dept Building/7th Street Garage Retrofit/FFE	$	125,000
	Training Burn Tower (7th Street - Movable Unit)	$	400,000
401-21-57220-8101	VEHICLES		
	Fire Dept - Purchase Engine Pumper #967	$	466,888
	Fire Dept - Refurb Tender #969	$	164,425
401-21-57220-8102	COMPUTERS & EQUIPMENT		
	IT Purchases	$	3,000
401-21-57220-8104	SMALL EQUIPMENT		
	Fire Dept - SCBA Compressor /fill station/bottles	$	75,000

	Fire Dept - Replace Extractor (PPE Wash Machine)	$	20,000
DPW - STREET			
401-30-57310-8102	COMPUTERS & EQUIPMENT		
	Radio Communications Upgrade to Highband	$	20,000
	IT Purchases	$	6,000
401-30-57310-8203	GENERAL STREET CONSTRUCTION		
	WISDOT Local Road Improvement Program - East Morning Glory Drive	$	250,768
	Industrial Court	$	45,000
401-30-57310-8204	ENGINEERING		
	Engineering/Design - S. Main Street (Reinke Rd. - 3rd St.)	$	45,000
	Engineering - Hemlock Street Bridge Replacement	$	71,450
401-30-57310-8210	BRIDGE IMPROVEMENTS		
	Pedestrian Bridge Demo	$	90,000
	Steel Bridge Repair (Olen Park)	$	200,000
DPW - PARK & REC			
401-40-57620-8101	VEHICLES		
	Pick-up Truck (Replaces #996)	$	50,000
401-40-57620-8106	PLAYGROUND EQUIPMENT		
	Gymnastics Equipment	$	30,000
401-40-57620-8215	FACILITY CONSTRUCTION		
	City Hall/Fire Department Parking Lot Resurfacing	$	80,000
	Community Center Parking Lot Resurfacing	$	-
401-40-57620-8222	PARK IMPROVEMENTS		
	Pickleball Courts (Olen Park)	$	65,000
	Jirchle Stadium Projects (Olen Park)	$	15,000
	Aqua Park Shade Structure	$	8,000
LIBRARY			
401-41-57610-8200	CAPITAL IMPROVEMENTS		
	Library Boiler Replacement - Future Payments from LD	$	136,243
AIRPORT			
401-50-57351-8211	RUNWAY IMPROVEMENTS		
	Airport - Prelim Design Runway Reconstruction	$	245,000

TOTALS	**$**	**3,436,774**
TOTAL SURPLUS/(DEFICIT)	**$**	**(0)**

TID #8

Account Number	Account Description	2026 Budget	As Of 8/31 Actual	2026 EOY Estimate	2027 Budget
	FUND BALANCE	$ 102,595	$ 102,595	$ 102,595	$ 102,595
Revenues					
428-10-49300	FUND BALANCE APPLIED	$ -			
428-10-41128	PROPERTY TAX - TIF #8	$ 181,741	$ 181,741	$ 181,741	$ 366,525
428-10-49100	PROCEEDS FROM L-T DEBT	$ -			
TOTALS		**$ 181,741**	**$ 181,741**	**$ 181,741**	**$ 366,525**
Expenditures					
428-10-56608-6000	DEBT SERVICE PRINCIPLE PYMNT	$ 15,000	$ 15,000	$ 15,000	$ 15,000
428-10-56608-6200	DEBT SERVICE INTEREST PYMNT	$ 725	$ 1,525	$ 1,525	$ 500
428-10-56608-7400	PUBLIC WORKS	$ -			
428-10-56608-7500	DEVELOPMENT INCENTIVE	$ 122,199	$ 26,344	$ 95,369	$ 96,473
428-10-56608-7600	ADMINISTRATION	$ 18,391	$ 12,533	$ 17,302	$ 21,620
TOTALS		**$ 156,315**	**$ 55,402**	**$ 129,196**	**$ 133,593**
TOTAL SURPLUS/(DEFICIT)		**$ 25,426**	**$ 126,339**	**$ 52,545**	**$ 232,932**

TID #9

Account Number	Account Description	2026 Budget	As Of 8/31 Actual	2026 EOY Estimate	2027 Budget
	FUND BALANCE	$ 573,382	$ 573,382	$ 168,019	$ 168,019
Revenues					
429-10-49300	FUND BALANCE APPLIED	$ 418,066	$ -	$ 405,363	$ 44,239
429-10-41129	PROPERTY TAX - TIF #9	$ 122,840	$ 122,840	$ 122,840	$ 48,286
429-10-49100	PROCEEDS FROM L-T DEBT	$ -			
TOTALS		**$ 122,840**	**$ 122,840**	**$ 528,203**	**$ 92,525**
Expenditures					
429-10-56609-6000	DEBT SERVICE PRINCIPLE PYMNT	$ 40,000	$ 45,000	$ 45,000	$ 40,000
429-10-56609-6200	DEBT SERVICE INTEREST PYMNT	$ 19,400	$ 21,725	$ 21,725	$ 18,200
429-10-56609-7400	PUBLIC WORKS	$ -			$ -

429-10-56609-7500	DEVELOPMENT INCENTIVE	$ 461,478	$ 11,478	$ 461,478	$ 6,130
429-10-56609-7600	ADMINISTRATION		$ 12,533		$ 28,195
TOTALS		**$ 520,878**	**$ 90,736**	**$ 528,203**	**$ 92,525**
TOTAL SURPLUS/(DEFICIT)		**$ (398,038)**	**$ 32,104**	**$ -**	**$ -**

DEBT SERVICE

Account Number	Account Description	2026 Budget	As Of 8/31 Actual	2026 EOY Estimate	2027 Budget
	FUND BALANCE				
Revenues					
301-10-41110	GENERAL PROPERTY TAXES	$ 1,050,793	$ 1,050,793	$ 1,050,793	$ 1,081,717
301-10-49200	DEBT PREMIUM	$ 28,690	$ 28,690	$ 28,690	
301-10-49210	TRANSFER FROM GENERAL FUND	$ 100,665	$ 100,665	$ 100,665	
301-10-49220	TRANSFER FROM TID	$ 75,125	$ 75,125	$ 75,125	$ 74,075
301-10-49228	BAB CREDIT-RD LOAN	$ 3,868	$ 3,868	$ 3,868	$ 3,110
301-10-49229	FUND BALANCE	$ -			
301-10-49260	TRANSFER FROM CWWU	$ -			
301-10-49270	TRANSFER FROM WATER	$ -			
TOTALS		**$ 1,259,141**	**$ 1,259,141**	**$ 1,259,141**	**$ 1,158,902**
Expenditures					
301-10-58100-6000	PRINCIPAL PAYMENT	$ 986,599	$ 909,198	$ 986,599	$ 934,664
301-10-58200-6200	INTEREST PAYMENTS	$ 267,542	$ 244,311	$ 267,542	$ 224,238
301-10-58200-6900	FISCAL CHARGES	$ 5,000	$ 3,865	$ 5,000	
TOTALS		**$ 1,259,141**	**$ 1,157,374**	**$ 1,259,141**	**$ 1,158,902**

TOTAL SURPLUS/(DEFICIT)	**$ -**	**$ 101,767**	**$ -**	**$0**

WATER UTILITY BUDGET

NEED AUDIT

Account Number	Account Description	2024 Actual	2025 Actual	2026 Budget	As Of 8/31 Actual	2026 EOY Estimate	2027 Budget	Increase/ (Decrease)	% Change
604-64-41500	Merchandise, Jobbing Revenue	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
604-64-41900	Interest & Dividend Income	$ 77,225	$ 35,765	$ 14,000	$ 20,462	$ 30,000	$ 31,000	$ 17,000	121%
604-64-42500	Mis Amortization	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
604-64-43590	Other State Grants	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
604-64-46110	Meter Sales Residential	$ 526,233	$ 498,321	$ 530,000	$ 362,322	$ 538,500	$ 545,000	$ 15,000	3%
604-64-46120	Meter Sales Commercial	$ 113,509	$ 129,030	$ 125,000	$ 90,183	$ 133,000	$ 135,500	$ 10,500	8%
604-64-46130	Meter Sales Industrial	$ 61,621	$ 53,565	$ 60,000	$ 48,181	$ 68,500	$ 71,500	$ 11,500	19%
604-64-46140	Other Sales To Public Authorit	$ 41,030	$ 37,171	$ 36,000	$ 23,435	$ 34,500	$ 35,000	$ (1,000)	-3%
604-64-46150	Meter Sales Multi-Family Res	$ 53,207	$ 53,157	$ 55,000	$ 38,666	$ 56,500	$ 57,500	$ 2,500	5%
604-64-46200	Private Fire Protection	$ 20,887	$ 21,418	$ 21,500	$ 16,945	$ 25,000	$ 25,500	$ 4,000	19%
604-64-46300	Public Fire Protection	$ 407,978	$ 425,138	$ 420,000	$ 286,911	$ 427,500	$ 430,500	$ 10,500	3%
604-64-47000	Forfeited Discounts Water	$ 2,559	$ 3,601	$ 3,250	$ 2,100	$ 3,000	$ 3,125	$ (125)	-4%
604-64-47200	Rents From Water Property	$ 50,939	$ 46,592	$ 42,000	$ 28,431	$ 42,500	$ 44,000	$ 2,000	5%
604-64-47400	Other Water Revenues	$ 10,773	$ 38,483	$ 10,000	$ 7,967	$ 8,500	$ 10,250	$ 250	3%
604-64-47410	Miscellaneous Service Revenues	$ 1,363	$ 3,285	$ 1,500	$ 465	$ 1,000	$ 1,000	$ (500)	-33%
604-64-47415	Other Water Revenues-Office	$ 510	$ 390	$ 500	$ 150	$ 500	$ 500	$ -	0%
604-64-48130	Interest on Special Assessments	$ 588	$ 62	$ 250	$ -	$ 250	$ 200	$ (50)	-20%
	Fund Balance Applied	$ 2,044,819	$ 1,085,637	$ 300,117	$ 155,438	$ 230,722	$ 206,955	$ (93,162)	-31%
Revenues		**$ 3,413,240**	**$ 2,431,615**	**$ 1,619,117**	**$ 1,081,656**	**$ 1,599,972**	**$ 1,597,530**	$ (21,587)	-1%
604-64-40300-7000	Depreciation Expense	$ 350,476	$ 355,020	$ 360,000	$ 240,000	$ 360,000	$ 355,000	$ (5,000)	-1%
604-64-40800-3242	PSC Remainder Assessment	$ 1,447	$ 1,321	$ 1,300	$ -	$ 1,439	$ 1,500	$ 200	15%
604-64-40800-5100	Taxes	$ 198,679	$ 225,000	$ 225,000	$ 150,000	$ 225,000	$ 225,000	$ -	0%
604-64-41600-3490	Jobbing Other Operating Exp's	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
604-64-42600-7000	Depreciation on Contributed Pl	$ 17,457	$ 18,600	$ 18,500	$ 12,320	$ 18,500	$ 18,600	$ 100	1%
604-64-42700-6200	Interest On Long Term Debt	$ 116,179	$ 24,000	$ 115,000	$ 80,000	$ 115,000	$ 112,500	$ (2,500)	-2%
604-64-58200-6200	Debt Issue Expense	$ 123,168	$ -	$ -	$ -	$ -	$ -	$ -	
604-64-60200-3490	Other Operating Expenses	$ -	$ -	$ -	$ 140	$ 300	$ -	$ -	
604-64-60500-2300	Contracted Services	$ 1,827	$ 1,000	$ 2,000	$ -	$ 1,200	$ 2,000	$ -	0%
604-64-60500-3490	Other Operating Expenses	$ 833	$ 918	$ 6,000	$ 4,510	$ 5,800	$ 1,000	$ (5,000)	-83%
604-64-62000-1100	Salaries - Operation Pumping	$ 38,146	$ 38,716	$ 43,000	$ 28,624	$ 41,000	$ 42,000	$ (1,000)	-2%
604-64-62000-1500	Benefits - Operation Pumping	$ 19,884	$ 19,596	$ 22,000	$ 9,918	$ 14,900	$ 17,000	$ (5,000)	-23%
604-64-62000-1510	Soc. Sec. - Operation Pumping	$ 2,683	$ 2,915	$ 3,200	$ 2,098	$ 3,000	$ 3,100	$ (100)	-3%
604-64-62200-2270	Water And Electricity Expenses	$ 22,227	$ 24,382	$ 25,000	$ 15,721	$ 24,900	$ 25,000	$ -	0%
604-64-62300-3490	Other Operating Expenses	$ 254	$ 252	$ 300	$ 260	$ 260	$ 300	$ -	0%
604-64-62500-1100	Salaries - Maint. Pumping Plnt	$ 16,746	$ 17,277	$ 18,500	$ 8,081	$ 11,250	$ 18,000	$ (500)	-3%
604-64-62500-1500	Benefits - Maint. Pumping Plnt	$ 8,892	$ 9,134	$ 9,800	$ 3,543	$ 5,500	$ 8,000	$ (1,800)	-18%
604-64-62500-1510	Soc. Sec. - Maint. Pumping Plnt	$ 1,174	$ 1,280	$ 1,500	$ 591	$ 875	$ 1,500	$ -	0%
604-64-62500-2300	Contracted Services	$ 292	$ 325	$ 400	$ -		$ 400	$ -	0%
604-64-62500-3490	Other Operating Expenses	$ 699	$ -	$ 1,000	$ 17	$ -	$ 1,000	$ -	0%
604-64-62500-7001	Equipment Replacement - Wells	$ 699	$ 2,752	$ 10,000	$ 4,409	$ 5,000	$ 10,000	$ -	0%
604-64-63000-1100	Salaries - Operation Labor	$ 20,457	$ 21,797	$ 24,500	$ 16,909	$ 24,800	$ 24,000	$ (500)	-2%
604-64-63000-1500	Benefits - Operation Labor	$ 8,174	$ 8,505	$ 9,000	$ 5,033	$ 7,400	$ 7,000	$ (2,000)	-22%
604-64-63000-1510	Social Security - Operation Labor	$ 1,450	$ 1,595	$ 1,800	$ 1,231	$ 1,850	$ 1,800	$ -	0%
604-64-63100-3551	Chemicals	$ 30,427	$ 33,084	$ 30,000	$ 20,182	$ 30,000	$ 31,000	$ 1,000	3%
604-64-63200-3490	Other Operating Expenses	$ 8,251	$ 8,392	$ 8,300	$ 7,075	$ 10,300	$ 10,500	$ 2,200	27%
604-64-63500-2300	Contracted Services	$ 9,954	$ 2,157	$ 34,500	$ 34,883	$ 34,883	$ 32,000	$ (2,500)	-7%
604-64-63500-3490	Other Operating Expenses	$ -	$ -	$ 1,000	$ -	$ -	$ 1,000	$ -	0%
604-64-63500-7001	Equipment Replace-Treatment	$ 1,176	$ 2,647	$ 10,000	$ 2,026	$ 4,000	$ 10,000	$ -	0%
604-64-64000-1100	Salaries - Operation Labor	$ 7,133	$ 6,718	$ 8,000	$ 11,570	$ 17,250	$ 8,000	$ -	0%

604-64-64000-1500	Benefits - Operation Labor	$ 2,681	$ 2,467	$ 2,850	$ 2,615	$ 4,000	$ 2,250	$ (600)	-21%
604-64-64000-1510	Soc. Sec. - Operation Labor	$ 501	$ 506	$ 625	$ 859	$ 1,350	$ 625	$ -	0%
604-64-64100-3490	Other Operating Expenses	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
604-64-65000-2300	Contracted Services	$ 2,827	$ 26,400	$ -	$ -	$ -	$ -	$ -	
604-64-65000-3490	Other Operating Expenses	$ 300	$ 255	$ 1,000	$ 166	$ 360	$ 1,000	$ -	0%
604-64-65100-1100	Salaries - Maint. Of Mains	$ 4,106	$ 4,108	$ 4,500	$ 2,087	$ 3,750	$ 4,000	$ (500)	-11%
604-64-65100-1500	Benefits - Maint. Of Mains	$ 1,730	$ 1,594	$ 1,600	$ 527	$ 1,100	$ 1,400	$ (200)	-13%
604-64-65100-1510	Soc. Sec. - Maint. Of Mains	$ 288	$ 290	$ 400	$ 153	$ 300	$ 400	$ -	0%
604-64-65100-2300	Contracted Services	$ 20,606	$ 27,420	$ 25,000	$ 40,919	$ 40,919	$ 30,000	$ 5,000	20%
604-64-65100-3490	Other Operating Expenses	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
604-64-65200-1100	Salaries - Maint. Of Services	$ 15,757	$ 16,961	$ 20,000	$ 11,884	$ 16,500	$ 19,000	$ (1,000)	-5%
604-64-65200-1500	Benefits - Maint. Of Services	$ 8,164	$ 8,496	$ 9,800	$ 4,804	$ 7,000	$ 9,000	$ (800)	-8%
604-64-65200-1510	Soc. Sec. - Maint. Of Services	$ 1,120	$ 1,269	$ 1,300	$ 870	$ 1,305	$ 1,300	$ -	0%
604-64-65200-2300	Contracted Services	$ 19,614	$ 52,402	$ 40,000	$ 7,038	$ 40,000	$ 40,000	$ -	0%
604-64-65200-3490	Other Operating Expenses	$ 2,419	$ 146	$ 500	$ 244	$ 500	$ 500	$ -	0%
604-64-65300-1100	Salaries - Maint. Of Meters	$ 2,719	$ 4,649	$ 5,000	$ 5,876	$ 11,100	$ 5,000	$ -	0%
604-64-65300-1500	Benefits - Maint. Of Meters	$ 1,289	$ 2,087	$ 2,000	$ 2,073	$ 3,550	$ 2,000	$ -	0%
604-64-65300-1510	Soc. Sec. - Maint. Of Meters	$ 202	$ 333	$ 450	$ 421	$ 800	$ 450	$ -	0%
604-64-65300-2300	Contracted Services	$ 1,168	$ 2,257	$ 3,500	$ -	$ 3,500	$ 4,000	$ 500	14%
604-64-65300-3490	Other Operating Expenses	$ 114	$ 312	$ 400	$ 13	$ 300	$ 400	$ -	0%
604-64-65400-1100	Salaries - Maint. Of Hydrants	$ 3,304	$ 3,959	$ 3,500	$ 1,508	$ 2,200	$ 3,500	$ -	0%
604-64-65400-1500	Benefits - Maint. Of Hydrants	$ 1,433	$ 1,686	$ 1,550	$ 575	$ 850	$ 1,250	$ (300)	-19%
604-64-65400-1510	Soc. Sec. - Maint. Of Hydrants	$ 232	$ 279	$ 275	$ 109	$ 160	$ 275	$ -	0%
604-64-65400-2300	Contracted Services	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
604-64-65400-3490	Other Operating Expenses	$ 865	$ 2,878	$ 2,500	$ 10	$ -	$ 2,500	$ -	0%
604-64-65500-1100	Salaries - Maint. Of Other Plant	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
604-64-65500-1500	Benefits - Maint. Of Other Plant	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
604-64-65500-1510	Soc. Sec. - Maint. Of Other Plant	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
604-64-90100-1100	Salaries - Meter Reading	$ 6,332	$ 5,636	$ 8,000	$ 6,904	$ 9,500	$ 8,000	$ -	0%
604-64-90100-1500	Benefits - Meter Reading	$ 2,882	$ 3,156	$ 4,250	$ 1,819	$ 2,750	$ 3,750	$ (500)	-12%
604-64-90100-1510	Soc. Sec. - Meter Reading	$ 408	$ 440	$ 600	$ 510	$ 715	$ 600	$ -	0%
604-64-90200-1100	Salaries - Acctg & Collections	$ 24,145	$ 23,797	$ 29,500	$ 17,690	$ 26,500	$ 29,500	$ -	0%
604-64-90200-1500	Benefits - Acctg & Collections	$ 11,144	$ 12,745	$ 15,000	$ 7,665	$ 12,000	$ 13,500	$ (1,500)	-10%
604-64-90200-1510	Soc. Sec. - Acctg & Collections	$ 1,636	$ 1,632	$ 1,925	$ 1,184	$ 1,800	$ 1,925	$ -	0%
604-64-90300-2100	Computer Expenses	$ 648	$ 3,908	$ 7,900	$ 25	$ -	$ 4,000	$ (3,900)	-49%
604-64-90300-2110	Fees-Credit Card	$ 2,079	$ 2,305	$ 3,000	$ 1,326	$ 2,700	$ 3,000	$ -	0%
604-64-90300-3110	Postage	$ 6,942	$ 6,971	$ 8,500	$ 4,631	$ 7,750	$ 8,500	$ -	0%
604-64-90300-3121	Safety Equipment	$ 274	$ 166	$ 700	$ 198	$ 500	$ 500	$ (200)	-29%
604-64-90400-3180	Uncollectible Accounts	$ 80	$ 12	$ 500	$ 19	$ 500	$ 500	$ -	0%
604-64-90600-1100	Salaries - Cust Svc & Info.	$ -	$ -	$ 500	$ -	$ -	$ 500	$ -	0%
604-64-90600-1500	Benefits - Cust. Service & Info.	$ -	$ -	$ 50	$ -	$ -	$ 50	$ -	0%
604-64-90600-1510	Soc. Sec. - Cust. Service & Info.	$ -	$ -	$ 50	$ -	$ -	$ 50	$ -	0%
604-64-92000-1100	Salaries - Admin. & General	$ 65,842	$ 72,547	$ 81,000	$ 54,055	$ 81,000	$ 81,000	$ -	0%
604-64-92000-1500	Benefits - Admin. & General	$ 24,462	$ 25,737	$ 30,000	$ 18,303	$ 27,100	$ 27,500	$ (2,500)	-8%
604-64-92000-1510	Soc. Sec. - Admin. & General	$ 4,723	$ 5,435	$ 6,000	$ 3,937	$ 5,950	$ 6,000	$ -	0%
604-64-92000-2250	Telephone Expenses	$ -	$ -	$ -	$ 67	$ -	$ -	$ -	
604-64-92100-2100	Computer Expenses	$ 1,337	$ 757	$ 1,400	$ 841	$ 1,425	$ 1,550	$ 150	11%
604-64-92100-2250	Telephone Expenses	$ 4,462	$ 2,937	$ 3,500	$ 2,249	$ 3,400	$ 3,500	$ -	0%
604-64-92100-3150	Office Supplies	$ 3,354	$ 5,937	$ 5,000	$ 3,176	$ 5,000	$ 5,300	$ 300	6%
604-64-92100-3260	Subscriptions And Periodicals	$ -	$ 150	$ 200	$ -	$ 100	$ 200	$ -	0%
604-64-92100-3490	Other Operating Expenses	$ 341	$ 1,048	$ 1,500	$ 350	$ 1,250	$ 1,000	$ (500)	-33%
604-64-92300-2110	Engineering Services	$ -	$ -	$ -	$ 564	$ 564	$ -	$ -	
604-64-92300-2220	Other Professional Services	$ 38,862	$ 39,439	$ 46,000	$ 49,601	$ 51,647	$ 55,000	$ 9,000	20%

604-64-92400-5110	Insurance On Buildings	$ 5,284	$ 5,827	$ 9,467	$ 9,941	$ 9,941	$ 10,390	$ 923	10%
604-64-92400-5120	Insurance On Veh. & Equip.	$ 1,687	$ 1,781	$ 2,315	$ 2,130	$ 2,130	$ 2,200	$ (115)	-5%
604-64-92500-5130	Insurance - General Liability	$ 1,627	$ 1,727	$ 1,800	$ 2,090	$ 2,090	$ 2,185	$ 385	21%
604-64-92500-5140	Insurance - Professional Liability	$ 772	$ 818	$ 840	$ 822	$ 822	$ 860	$ 20	2%
604-64-92800-2220	Other Professional Services	$ -	$ 105	$ -	$ 3,618	$ 4,000	$ 5,000	$ 5,000	
604-64-93000-1100	Salaries - Misc. General	$ 14,883	$ 16,912	$ 18,000	$ 7,922	$ 12,300	$ 18,000	$ -	0%
604-64-93000-1500	Benefits - Misc. General	$ 4,595	$ 5,730	$ 6,000	$ 1,605	$ 2,700	$ 6,000	$ -	0%
604-64-93000-1510	Soc. Sec. - Misc. General	$ 1,080	$ 1,223	$ 1,300	$ 587	$ 910	$ 1,300	$ -	0%
604-64-93000-2270	Water And Electricity Expenses	$ 7,378	$ 18,517	$ 23,000	$ 19,222	$ 27,500	$ 27,500	$ 4,500	20%
604-64-93000-2300	Contracted Services	$ 1,461	$ 1,015	$ 1,250	$ 919	$ 1,400	$ 1,000	$ (250)	-20%
604-64-93000-3161	Training Expenses	$ 3,134	$ 4,052	$ 4,500	$ 3,105	$ 4,500	$ 4,500	$ -	0%
604-64-93000-3240	Membership Dues	$ 525	$ 555	$ 570	$ 555	$ 555	$ 570	$ -	0%
604-64-93000-3460	Clothing And Uniforms	$ 1,358	$ 1,212	$ 2,000	$ 2,275	$ 3,100	$ 2,500	$ 500	25%
604-64-93000-3490	Other Operating Expenses	$ 33	$ 136	$ 100	$ 35	$ 40	$ 100	$ -	0%
604-64-93000-5300	Rent On Buildings	$ 4,557	$ 1,519	$ -	$ -	$ -	$ -	$ -	
604-64-93300-3490	Other Operating Expenses	$ 199	$ 46	$ 300	$ 46	$ 46	$ 300	$ -	0%
604-64-93300-3510	Gas And Oil	$ 5,144	$ 4,915	$ 6,000	$ 2,464	$ 4,400	$ 6,000	$ -	0%
604-64-93300-3554	Vehicle Repair/Maintenance	$ 2,868	$ 4,601	$ 4,000	$ 1,471	$ 2,500	$ 4,000	$ -	0%
604-64-93500-1100	Salaries - Maint. General Plnt	$ 18,432	$ 19,527	$ 23,100	$ 24,140	$ 31,500	$ 24,000	$ 900	4%
604-64-93500-1500	Benefits - Maint. General Plnt	$ 4,874	$ 10,924	$ 12,000	$ 13,125	$ 18,000	$ 12,000	$ -	0%
604-64-93500-1510	Soc. Sec. - Maint. General Plnt	$ 1,271	$ 1,458	$ 1,700	$ 1,600	$ 2,500	$ 1,700	$ -	0%
604-64-93500-3490	Other Operating Expenses	$ 3,755	$ 3,726	$ 12,400	$ 3,537	$ 12,000	$ 12,000	$ (400)	-3%
604-64-93600-1510	Soc. Sec - Admin Emrgncy Leave	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
604-64-96000-0000	GASB 68 - Change In Pens Exp	$ (3,467)	$ -	$ 2,500	$ -	$ 2,500	$ 2,000	$ (500)	-20%
604-64-96000-1500	WRS Amortization of Prior Sevi	$ 3,875	$ -	$ 4,000	$ -	$ 4,000	$ 3,800	$ (200)	-5%
604-64-96100-0000	GASB 75 Expense	$ (364)	$ -	$ 300	$ -	$ 300	$ 150	$ (150)	-50%
Operating Expenditures		**$ 1,385,137**	**$ 1,309,215**	**$ 1,508,867**	**$ 1,018,215**	**$ 1,495,836**	**$ 1,499,530**	$ (9,337)	-1%
604-31400	Wells and Springs	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
604-32500	Electric Pumping Equipment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
604-34300	Water Transmission & Distribut	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
604-34500	Water Services	$ 16,835	$ 354,117	$ -	$ -	$ -	$ -	$ -	
604-34600	Water Plant Meters	$ 21,610	$ 31,586	$ 40,000	$ 32,413	$ 39,500	$ 40,000	$ -	0%
604-34800	Hydrants Water Plant	$ 29,685	$ 31,168	$ 40,000	$ 9,842	$ 40,000	$ 40,000	$ -	0%
604-39000	Structures Improvement Gen Pla	$ 1,958,259	$ 634,403	$ 8,000	$ 3,050	$ 6,500	$ 8,000	$ -	0%
604-39100	Office Furniture & Equipment	$ -	$ 5,139.61	$ -	$ -		$ -	$ -	
604-39200	Transporation Equipment	$ -	$ 52,194	$ 6,250	$ -	$ -	$ -	$ (6,250)	-100%
604-39400	Tools Shop & Garage	$ 1,398	$ 13,794	$ -	$ -		$ -	$ -	
604-39600	Power Operated Equipment	$ 317	$ -	$ 16,000	$ 12,459	$ 12,459	$ 10,000	$ (6,000)	-38%
604-39700	Communication Equipment	$ -	$ -	$ -	$ 5,677	$ 5,677	$ -	$ -	
Capital Expenses		**$ 2,028,104**	**$ 1,122,400**	**$ 110,250**	**$ 63,441**	**$ 104,136**	**$ 98,000**	$ (12,250)	-11%
Total Expenditures		**$ 3,413,241**	**$ 2,431,615**	**$ 1,619,117**	**$ 1,081,656**	**$ 1,599,972**	**$ 1,597,530**	$ (21,587)	-1%
Operating Surplus/(Deficit)		$ 2,028,103	$ 1,122,400	$ 110,250	$ 63,441	$ 104,136	$ 98,000	$ (12,250)	-11%
TOTAL SURPLUS/(DEFICIT)		**$ (0)**	**$ (0)**	**$ -**	**$ (0)**	**$ -**	**$ -**	$ -	

WASTEWATER UTILITY BUDGET NEED AUDIT

Account Number	Account Description	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	8/31/2026 ACTUAL	2026 EOY Estimate	2027 BUDGET	Increase/ (Decrease)	% Change
602-62-43590	OTHER STATE GRANTS	2,500	2,500	-	2,000	2,000	2,000	2,000	
602-62-45100	FORFEITED DISCOUNTS	2,915	4,167	3,800	2,416	3,500	3,800	-	0%
602-62-46410	SEWAGE SERVICE	-	2,625	-	2,720	3,600	2,700	2,700	
602-62-46414	SEWAGE SERVICE-RESIDENTIAL	831,612	841,438	870,000	604,396	890,000	895,000	25,000	3%
602-62-46415	SEWAGE SERVICE-COMMERCIAL	171,603	213,670	205,000	151,850	222,500	225,000	20,000	10%
602-62-46416	SEWAGE SERVICE-INDUSTRIAL	77,325	82,352	82,500	47,121	70,250	75,000	(7,500)	-9%
602-62-46417	SEWAGE SERVICE-PUBLIC AUTHORITY	42,305	31,006	30,250	18,408	27,750	28,250	(2,000)	-7%
602-62-46418	SEWAGE SERVICE-MULTIFAMILY	110,870	95,968	96,250	69,447	102,500	103,000	6,750	7%
602-62-47340	SEPTIC/HOLDING TANK	29,146	29,817	21,500	21,828	25,000	28,500	7,000	33%
602-62-47341	LABORATORY CHARGES	7,642	7,278	6,800	4,489	6,500	7,500	700	10%
602-62-47345	JETTING & VACTORING	8,446	7,656	6,000	289	11,000	6,000	-	0%
602-62-47346	INDUSTRIAL SURCHARGES	4,337	3,429	5,000	649	1,500	1,250	(3,750)	-75%
602-62-48110	INTEREST ON INVESTMENTS	30,912	28,254	18,000	3,390	20,000	20,250	2,250	13%
602-62-48130	INTEREST ON SPECIAL ASSESSMENT	825	31	500	-	250	250	(250)	-50%
602-62-48900	MISCELLANEOUS REVENUES	36	1,942	750	5,131	5,500	2,500	1,750	233%
602-62-48901	OTHER REVENUE-OFFICE	760	720	800	315	450	500	(300)	-38%
	FUND BALANCE APPLIED	168,904	145,687	315,705	74,660	217,199	288,452	(27,253)	-9%
Revenues		**$ 1,490,139**	**$ 1,498,540**	**$ 1,662,855**	**$ 1,009,109**	**$ 1,609,499**	**$ 1,689,952**	27,097	2%
602-62-53610-1100	SALARIES	292,935	294,378	323,000	199,546	301,500	327,808	4,808	1%
602-62-53610-1101	SALARIES - ADMIN EMRGNCY LEAVE	-	-	-	-	-	-	-	
602-62-53610-1500	EMPLOYEE BENEFITS	115,166	122,212	130,000	88,376	130,000	153,424	23,424	18%
602-62-53610-2110	FEES-CREDIT CARD	2,078	2,304	3,000	1,326	2,500	3,000	-	0%
602-62-53610-2250	TELEPHONE EXPENSES	4,983	4,379	4,500	3,127	4,990	5,250	750	17%
602-62-53610-2260	GAS EXPENSES	5,727	9,724	12,000	9,281	13,000	14,000	2,000	17%
602-62-53610-2270	WATER AND ELECTRICITY EXPENSES	63,687	69,064	68,000	50,023	75,000	77,500	9,500	14%
602-62-53610-2300	CONTRACTED SERVICES	64,923	70,230	67,000	52,557	71,500	71,500	4,500	7%
602-62-53610-2302	SYSTEMS MAINTENANCE	12,283	11,717	13,000	8,417	12,900	13,000	-	0%
602-62-53610-3121	SAFETY EQUIPMENT & TRAINING	9,548	8,249	9,600	5,639	9,400	9,600	-	0%
602-62-53610-3150	OFFICE SUPPLIES	4,065	6,643	4,750	3,159	4,600	5,000	250	5%
602-62-53610-3161	TRAINING EXPENSES	831	208	1,500	959	1,500	1,750	250	17%
602-62-53610-3180	UNCOLLECTIBLE ACCOUNTS	99	12	600	15	250	500	(100)	-17%
602-62-53610-3240	MEMBERSHIP DUES	-	60	75	-	75	75	-	0%
602-62-53610-3241	LICENSING/PERMIT FEES	4,533	3,895	4,500	4,942	4,945	4,500	-	0%
602-62-53610-3310	EXPENSE ALLOWANCE	3,839	7,143	2,400	216	500	5,300	2,900	121%
602-62-53610-3490	OTHER OPERATING EXPENSES	3,891	6,550	5,500	2,914	5,400	5,500	-	0%
602-62-53610-3510	GAS AND OIL	4,222	3,740	6,500	3,221	6,300	6,500	-	0%
602-62-53610-3551	CHEMICALS	13,273	17,722	18,000	15,749	20,500	21,500	3,500	19%
602-62-53610-3554	VEHICLE REPAIR/MAINTENANCE	2,697	3,641	8,000	3,526	5,250	5,000	(3,000)	-38%
602-62-53610-3557	SMALL EQUIPMENT REPAIR AND MAI	61	69	750	-	-	500	(250)	-33%
602-62-53610-3560	BLDG. REPAIR/MAINTENANCE	310	1,000	500	27	400	500	-	0%
602-62-53610-5110	INSURANCE ON BUILDINGS	12,426	13,323	15,830	15,830	15,830	16,545	715	5%
602-62-53610-5120	INSURANCE ON VEH. AND EQUIPMEN	11,283	11,454	12,000	11,272	11,272	11,800	(200)	-2%
602-62-53610-5130	GENERAL LIABILITY	3,804	2,516	3,000	4,833	4,833	5,050	2,050	68%
602-62-53610-5140	PROFESSIONAL LIABILITY	1,929	2,044	2,100	2,054	2,054	2,150	50	2%
602-62-53610-5300	RENT ON BUILDINGS	4,558	1,519	-	-	-	-	-	
602-62-53610-6200	DEBT SERVICE INTEREST PAYMENTS	201,727	190,972	200,000	94,577	185,000	180,000	(20,000)	-10%

602-62-53610-6900	DEBT SERVICE FISCAL CHARGES	-	-	-	-	-	-	-	
602-62-53610-7000	DEPRECIATION	573,043	575,004	580,000	386,664	580,000	580,000	-	0%
602-62-53610-7001	DNR REPLACEMENT	11,468	10,935	40,000	17,366	25,000	40,000	-	0%
602-62-96000-0000	GASB 68 - CHANGE IN PENS EXP	(6,438)	-	10,000	-	10,000	10,000	-	0%
602-62-96000-1500	WRS AMORTIZATION OF PRIOR SEVI	4,258	-	5,000	-	5,000	5,000	-	0%
602-62-96100-0000	GASB 75 EXPENSE	797	-	1,500	-	1,500	1,500	-	0%
Facility Expenditures		**$ 1,428,005**	**$ 1,450,707**	**$ 1,552,605**	**$ 985,616**	**$ 1,510,999**	**$ 1,583,752**	31,147	2%
602-62-53611-2302	SYSTEMS MAINTENANCE	19,667	19,037	23,000	5,529	20,000	20,000	(3,000)	-13%
602-62-53611-3490	OTHER OPERATING EXPENSES	-	-	-	-	-	-	-	
602-62-53611-3561	METER EXPENSE	-	-	16,000	-	16,000	16,000	-	0%
602-62-53611-6200	DEBT SERVICE INTEREST PAYMENTS	(858)	-	5,000	-	5,000	7,500	2,500	50%
602-62-53611-8200	CAPITAL IMPROVEMENTS	4,420	13,159	6,000	-	-	6,000	-	0%
Collection System Expenditures		**$ 23,229**	**$ 32,196**	**$ 50,000**	**$ 5,529**	**$ 41,000**	**$ 49,500**	(500)	-1%
602-62-53612-3490	OTHER OPERATING EXPENSES	32,734	15,637	19,000	12,287	17,500	21,700	2,700	14%
Lab Expenditures		**$ 32,734**	**$ 15,637**	**$ 19,000**	**$ 12,287**	**$ 17,500**	**$ 21,700**	2,700	14%
602-62-53613-8100	CAPITAL EQUIPMENT	-	-	-	-	-	-	-	
602-62-53613-8200	CAPITAL IMPROVEMENTS	6,171	-	41,250	5,677	40,000	35,000	(6,250)	-15%
Capital Expenditures		**$ 6,171**	**$ -**	**$ 41,250**	**$ 5,677**	**$ 40,000**	**$ 35,000**	(6,250)	-15%
Total Expenditures		**$ 1,490,139**	**$ 1,498,540**	**$ 1,662,855**	**$ 1,009,109**	**$ 1,609,499**	**$ 1,689,952**	27,097	2%
Operating Surplus/(Deficit)		$ 6,171	$ -	$ 41,250	$ 5,677	$ 40,000	$ 35,000	(6,250)	-15%
TOTAL SURPLUS/(DEFICIT)		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	-	

ELECTRIC UTILITY BUDGET NEED AUDIT

Account Number	Account Description	2024 Actual	2025 Actual	2026 Budget	As of 8/31 Actual	2026 Estimate	2027 Budget	Increase/ (Decrease)	% Change
603-63-41500	Merchandise, Jobbing Revenue	-	-	-	-	-	-	-	
603-63-41600	Merchandise, Jobbing Income	19,957	20,439	18,000	23,456	70,000	20,000	2,000	11%
603-63-41700	Income from Non Utility Operations	-	-	-	-	-	-	-	
603-63-41900	Interest & Dividend Income	117,022	51,543	20,000	30,994	45,000	50,000	30,000	150%
603-63-42100	Capital Contributions	27,493	420	15,000	-	12,500	10,000	(5,000)	-33%
603-63-42110	Investor Earnings Badger Power	264,568	297,142	50,000	-	50,000	100,000	50,000	100%
603-63-42500	Miscellaneous Amortization	-	-	-	-	-	-	-	
603-63-43590	Other State Grants	-	-	-	-	-	-	-	
603-63-44000	Residential Sales	2,220,322	2,187,179	2,375,000	1,745,835	2,610,000	2,600,000	225,000	9%
603-63-44200	Small Commercial and Industrial	1,076,936	1,199,953	1,150,000	855,639	1,280,000	1,275,000	125,000	11%
603-63-44300	Large Commercial and Industrial	7,741,031	7,947,308	7,630,000	5,865,497	8,900,000	9,055,000	1,425,000	19%
603-63-44400	Public Street & Highway Lighting	50,311	51,965	49,500	34,176	51,500	51,250	1,750	4%
603-63-44500	Other Sales to Public Authorit	156,685	122,826	125,000	87,252	130,500	130,750	5,750	5%
603-63-45000	Forfeited Discounts	10,014	11,548	12,250	8,036	12,500	12,250	-	0%
603-63-45100	Misc Service Revenues	11,031	65,679	10,000	3,150	7,500	10,000	-	0%
603-63-45400	Rent from Electric Property	34,946	55,530	36,000	-	40,000	41,500	5,500	15%
603-63-45600	Other Electric Revenues	30,856	18,523	13,000	20,208	49,000	45,000	32,000	246%
603-63-45615	Other Electric Revenues-Office	540	583	1,000	-	1,000	500	(500)	-50%
603-63-48130	Interest on Special Assessments	1,032	22	300	-	300	300	-	0%
	Fund Balance Applied	3,389,057	1,366,216	1,598,058	896,643	477,914	1,980,580	382,522	24%
Revenues		**15,151,801**	**13,396,875**	**13,103,108**	**9,570,886**	**13,737,714**	**15,382,130**	2,279,022	17%
603-63-40300-7000	Depreciation Expense	608,309	592,500	615,000	410,000	600,000	600,000	(15,000)	-2%
603-63-40800-3242	PSC Remainder Assessment	13,952	11,619	13,000	-	12,750	14,000	1,000	8%
603-63-40800-3243	Gross Revenue License Fee	10,040	11,126	11,500	5,848	11,500	11,750	250	2%
603-63-40800-5100	Taxes	246,422	255,000	260,000	173,336	260,000	260,000	-	0%
603-63-41600-1100	Contracting - Salaries	50,025	13,733	20,000	24,791	35,500	20,000	-	0%
603-63-41600-1500	Contracting - Employee Benefits	9,113	3,915	5,500	4,518	6,500	5,500	-	0%
603-63-41600-1510	Contracting - Social Security	3,716	1,004	1,500	1,825	2,625	1,250	(250)	-17%
603-63-41600-3490	Other Operating Expenses	1,451	-	1,000	411	1,000	1,000	-	0%
603-63-42600-7000	Deprec On Cont Plant	25,465	25,500	27,000	18,000	27,000	27,000	-	0%
603-63-42600-7010	MEUW Dues-Legislative Portion	-	-	-	2,202	2,202	2,300	2,300	
603-63-42700-6200	Interest On Long Term Debt	143,135	-	145,000	118,150	181,800	173,675	28,675	20%
603-63-42750-6200	Interest on Deposits/Credits	686	527	800	-	750	800	-	0%
603-63-42900-6300	Amort Of Debt Premium	-	-	-	-	-	-	-	
603-63-54500-2270	Water And Electricity Expenses	9,095,135	9,689,884	9,500,000	7,146,625	10,500,000	10,700,000	1,200,000	13%
603-63-56100-1100	Salaries - Line & Station	-	-	4,000	6,975	9,500	8,000	4,000	100%
603-63-56100-1500	Employee Benefits - Line & Station	-	-	1,250	-	-	900	(350)	-28%
603-63-56100-1510	Social Security - Line & Station	-	-	200	534	725	650	450	225%
603-63-56200-3490	Other Operating Expenses	15,295	9,563	15,000	12,309	15,000	15,000	-	0%
603-63-56500-1100	Salaries - Street Lighting	-	-	1,500	-	-	-	(1,500)	-100%
603-63-56500-1500	Employee Benefits - Street Lighting	-	-	1,000	-	-	-	(1,000)	-100%
603-63-56500-1510	Social Security - Street Lighting	-	-	350	-	-	-	(350)	-100%
603-63-56500-3490	Other Operating Expenses	-	-	-	-	-	-	-	
603-63-56600-1100	Salaries - Meter Expenses	29,244	27,944	31,000	19,718	29,500	30,500	(500)	-2%
603-63-56600-1500	Employee Benefits - Meter Expenses	13,606	13,795	14,500	9,016	14,000	14,500	-	0%
603-63-56600-1510	Social Security - Meter Expenses	2,031	2,045	2,200	1,385	2,100	2,100	(100)	-5%
603-63-56600-3490	Other Operating Expenses	7	1,807	-	50	50	-	-	
603-63-56700-1100	Salaries - Customer Installations	4,212	1,711	4,500	495	750	3,000	(1,500)	-33%
603-63-56700-1500	Employee Benefits - Customer Installations	1,221	513	1,250	155	225	800	(450)	-36%

603-63-56700-1510	Social Security - Customer Installations	279	118	300	26	50	200	(100)	-33%
603-63-56700-3490	Other Operating Expenses	-	-	100	18	18	100	-	0%
603-63-56900-1100	Salaries - Misc. Distribution	15,786	5,971	17,500	27,652	62,000	60,000	42,500	243%
603-63-56900-1500	Employee Benefits - Misc. Distribution	5,258	2,682	6,500	4,843	11,500	10,000	3,500	54%
603-63-56900-1510	Social Security - Misc. Distribution	1,129	440	1,500	2,038	4,750	3,000	1,500	100%
603-63-56900-3490	Other Operating Expenses	166	475	250	176	250	500	250	100%
603-63-57100-1100	Salaries - Maint. Of Structures	239	-	1,000	575	800	1,000	-	0%
603-63-57100-1500	Employee Benefits - Maint. Of Structures	17	-	500	41	150	500	-	0%
603-63-57100-1510	Social Security - Maint. Of Structures	18	-	75	43	60	75	-	0%
603-63-57100-2300	Contracted Services	1,834	7,520	6,000	4,309	5,600	6,000	-	0%
603-63-57100-3490	Other Operating Expenses	2,428	6	500	10	500	500	-	0%
603-63-57200-1100	Salaries - Maint. of Lines	268,541	413,392	440,000	233,898	319,000	342,500	(97,500)	-22%
603-63-57200-1500	Employee Benefits - Maint. Of Lines	109,233	130,718	140,000	54,374	78,500	95,000	(45,000)	-32%
603-63-57200-1510	Social Security - Maint. Of Lines	23,580	33,607	35,000	16,661	23,500	24,000	(11,000)	-31%
603-63-57200-2300	Contracted Services	818	1,491	2,000	13,471	13,500	2,000	-	0%
603-63-57200-3490	Other Operating Expenses	13,053	20,173	20,000	6,699	20,000	20,000	-	0%
603-63-57300-1100	Salaries - Maint. Of Transform.	506	-	5,000	1,624	2,800	3,250	(1,750)	-35%
603-63-57300-1500	Employee Benefits - Maint. Of Transform.	163	-	1,750	117	450	1,000	(750)	-43%
603-63-57300-1510	Social Security - Maint. Of Transform.	36	-	500	123	215	250	(250)	-50%
603-63-57300-2300	Contracted Services	-	211	-	-	-	-	-	
603-63-57300-3490	Other Operating Expenses	982	4	2,000	-	-	2,000	-	0%
603-63-57400-1100	Salaries - Maint. Of Street Lights	1,026	91	2,000	1,675	5,000	6,000	4,000	200%
603-63-57400-1500	Employee Benefits	302	19	700	347	1,100	1,250	550	79%
603-63-57400-1510	Social Security	79	7	250	122	375	450	200	80%
603-63-57400-3490	Other Operating Expenses	7,323	4	7,500	1,927	5,000	7,500	-	0%
603-63-57500-1100	Salaries - Maint. Of Meters	25,493	25,529	29,500	17,992	27,500	29,000	(500)	-2%
603-63-57500-1500	Employee Benefits - Maint. Of Meters	10,776	11,494	12,500	7,511	11,500	12,250	(250)	-2%
603-63-57500-1510	Social Security - Maint. Of Meters	1,765	1,867	2,250	1,265	1,950	2,200	(50)	-2%
603-63-57500-2300	Contracted Services	4,700	5,679	6,000	4,200	4,200	1,000	(5,000)	-83%
603-63-57500-3490	Other Operating Expenses	38	111	-	-	-	-	-	
603-63-58200-6200	Debt Issue Expense	165,207	-	-	-	-	-	-	
603-63-90100-1100	Salaries - Meter Reading	63,618	44,392	65,000	49,668	77,500	91,000	26,000	40%
603-63-90100-1500	Employee Benefits - Meter Reading	24,171	13,045	20,000	9,789	15,500	18,000	(2,000)	-10%
603-63-90100-1510	Social Security - Meter Reading	4,834	3,285	4,500	3,692	6,000	7,000	2,500	56%
603-63-90200-1100	Salaries - Acctg & Collections	52,067	49,613	60,000	39,421	59,000	64,000	4,000	7%
603-63-90200-1500	Employee Benefits - Acctg & Collections	22,998	25,926	28,500	16,441	25,500	27,000	(1,500)	-5%
603-63-90200-1510	Social Security - Acctg & Collections	3,556	3,398	4,000	2,661	4,200	4,500	500	13%
603-63-90200-3161	Training Expenses	-	-	-	-	-	-	-	
603-63-90300-2100	Computer Expenses	1,944	3,967	9,400	188	300	12,000	2,600	28%
603-63-90300-2110	Fees-Credit Card	4,280	4,610	5,000	2,651	4,050	4,500	(500)	-10%
603-63-90300-3110	Postage	13,884	13,891	15,500	9,262	14,500	15,000	(500)	-3%
603-63-90300-3121	Meter Reading & Customer Accts	-	-	-	-	-	-	-	
603-63-90300-3150	Office Supplies	871	-	-	-	-	-	-	
603-63-90400-3180	Uncollectible Accounts	(75)	157	750	86	500	750	-	0%
603-63-92000-1100	Salaries - Admin. & General	73,105	78,102	87,500	59,688	88,750	94,000	6,500	7%
603-63-92000-1500	Employee Benefits - Admin. & General	27,895	28,193	33,000	20,530	29,800	31,000	(2,000)	-6%
603-63-92000-1510	Social Security - Admin. & General	5,265	5,946	6,500	4,398	6,650	6,750	250	4%
603-63-92000-2250	Telephone Expenses	-	-	-	-	-	-	-	
603-63-92100-1500	Employee Benefits	30	29	50	20	35	50	-	0%
603-63-92100-1510	Social Security	21	21	30	14	25	30	-	0%
603-63-92100-2100	Computer Expenses	1,706	987	1,400	1,021	1,400	2,000	600	43%
603-63-92100-2250	Telephone Expenses	5,438	3,917	5,000	2,934	4,500	5,000	-	0%

603-63-92100-3110	Postage	8	-	-	-	-	-	-	
603-63-92100-3150	Office Supplies	6,687	10,855	8,000	6,432	8,975	11,000	3,000	38%
603-63-92100-3260	Subscriptions And Periodicals	-	-	-	-	-	-	-	
603-63-92100-3490	Other Operating Expenses	500	2,537	2,500	384	2,250	2,500	-	0%
603-63-92300-2110	Engineering Services	-	10,441	2,500	8,120	12,350	10,000	7,500	300%
603-63-92300-2220	Other Professional Services	39,721	32,682	39,000	34,311	40,200	39,000	-	0%
603-63-92400-5110	Insurance On Buildings	11,944	12,679	19,053	19,298	19,298	19,700	647	3%
603-63-92400-5120	Insurance On Veh. And Equipmen	6,993	6,182	6,500	7,265	7,265	7,500	1,000	15%
603-63-92500-5130	General Liability	4,833	5,251	5,400	5,874	5,874	6,150	750	14%
603-63-92500-5140	Professional Liability	1,157	1,227	1,300	1,232	1,232	1,300	-	0%
603-63-92800-2220	Other Professional Services	5,724	7,936	5,000	6,685	6,715	7,000	2,000	40%
603-63-93000-1100	Salaries - Misc. General	3,676	3,444	5,000	3,089	4,600	5,500	500	10%
603-63-93000-1500	Employee Benefits - Misc. General	438	276	750	322	4,550	1,000	250	33%
603-63-93000-1510	Social Security - Misc. General	289	282	400	233	375	500	100	25%
603-63-93000-2270	Water And Electricity Expenses	9,287	25,008	28,000	26,190	37,500	39,000	11,000	39%
603-63-93000-2300	Contracted Services	5,063	4,483	6,100	3,389	5,500	6,100	-	0%
603-63-93000-3161	Training Expenses	17,890	16,891	20,000	16,943	20,000	22,000	2,000	10%
603-63-93000-3240	Membership Dues	8,372	8,606	8,600	6,606	6,606	6,800	(1,800)	-21%
603-63-93000-3460	Clothing And Uniforms	6,549	4,775	7,500	9,233	9,500	7,500	-	0%
603-63-93000-3490	Other Operating Expenses	696	195	700	90	100	500	(200)	-29%
603-63-93000-5300	Rent On Buildings	9,118	3,039	-	-	-	-	-	
603-63-93300-3490	Transportation - Other Operating Expenses	192	-	100	90	500	250	150	150%
603-63-93300-3510	Gas And Oil	10,116	8,896	12,500	7,153	13,250	14,000	1,500	12%
603-63-93300-3554	Vehicle Repair/Maintenance	12,488	40,499	15,000	18,132	22,000	21,000	6,000	40%
603-63-93300-7000	Transportation Allocations	(27,640)	(11,225)	(25,000)	-	(10,000)	(10,500)	14,500	-58%
603-63-93500-1100	Salaries - Maint. Of Gen. Plant	18,786	20,429	23,000	6,054	8,000	20,000	(3,000)	-13%
603-63-93500-1500	Employee Benefits - Maint. Of Gen. Plant	5,795	14,800	15,500	4,243	6,000	8,000	(7,500)	-48%
603-63-93500-1510	Social Security - Maint. Of Gen. Plant	1,339	1,441	1,750	419	600	1,000	(750)	-43%
603-63-93500-3490	Other Operating Expenses	5,240	5,997	22,600	5,988	10,000	10,000	(12,600)	-56%
603-63-95050-1100	Salaries Industrial Substation	-	-	-	9,085	17,000	25,000	25,000	
603-63-95050-1500	Employee Benefits Industrial Sub	-	-	-	2,148	3,975	8,500	8,500	
603-63-95050-1510	Social Security Industrial Sub	-	-	-	659	1,250	2,000	2,000	
603-63-96000-0000	GASB 68 - Change in Pens Exp	(16,740)		10,000	-	10,000	10,000	-	0%
603-63-96000-1500	WRS Amortization of Prior Sevi	10,724		11,000	-	11,000	11,000	-	0%
603-63-96100-0000	GASB 75 EXPENSE	1,893		3,000	-	3,000	3,000	-	0%
Operating Expenditures		**11,400,583**	**11,840,898**	**12,020,108**	**8,790,211**	**12,941,420**	**13,223,130**	1,203,022	10%
603-10706	Const. in Prog Substations	155,276	91,099	496,500	596,380	608,000	400,000	(96,500)	-19%
603-36200	Station Equipment	-	-	-	-	-	-	-	
603-36400	Poles Towers & Fixtures Elect	48,166	25,547	35,000	-	-	40,000	5,000	14%
603-36410	99 Distribution Improvements	-	-	10,000	-	-	10,000	-	0%
603-36500	Overhead Conductors	13,147	-	15,000	-	-	15,000	-	0%
603-36700	Underground	102,209	99,998	100,000	45,938	45,938	754,000	654,000	654%
603-36800	Line Transformers	80,698	194,999	280,000	54,297	54,297	425,000	145,000	52%
603-36900	Electric Plant Services	-	-	5,000	-	-	5,000	-	0%
603-36910	Electric Plant Services Contri	12,054	-	10,000	-	-	15,000	5,000	50%
603-37000	Electric Plant Meters	6,380	9,293	30,000	12,923	16,923	100,000	70,000	233%
603-37300	Street Lighting Equipment	-	-	10,000	-		10,000	-	0%
603-39000	Structures Improvement Gen Pla	3,349,772	947,030	10,000	4,574	4,574	10,000	-	0%
603-39100	Office Furniture & Equipment	-	7,636	-	-	-	-	-	
603-39200	Transportation Equipment	(16,484)	159,685	57,500	36,520	36,520	345,000	287,500	500%
603-39400	Tools Shop & Garage Elect	-	20,690	-	-	-	-	-	
603-39500	Laboratory Equipment Electric	-	-	-	-	-	-	-	

603-39600	Power Operated Equipment	-	-	24,000	18,688	18,688	30,000	6,000	25%
603-39700	Communication Equipment	-	-	-	11,354	11,354	-	-	
Capital Expenditures		**3,751,218**	**1,555,978**	**1,083,000**	**780,675**	**796,294**	**2,159,000**	1,076,000	99%
Total Expenditures		**15,151,801**	**13,396,876**	**13,103,108**	**9,570,886**	**13,737,714**	**15,382,130**	2,279,022	17%
Operating Surplus/(Deficit)		3,751,218	1,555,977	1,083,000	780,675	796,294	2,159,000	1,076,000	99%
TOTAL SURPLUS/(DEFICIT)		**0**	**(0)**	**-**	**0**	**(0)**	**-**	-	

CITY OF CLINTONVILLE

FEE SCHEDULE

Resolution 2026-10

Proposed Effective 01/01/2027

Fire - Rescue

For questions or additional information: Phone (715)823-7630 E-Mail: skrueger@clintonvillewi.gov						
Category/ Program	Fee Name	Unit	Fee Subject to tax, where applicable	Authority for Fee	Effective Date of Fee	Notes
SERVICE	BLS Transport - Resident	Each	$1,250.00	Res 2026 -10	1/1/2027	Proposed Fee - New Service Provided
	BLS Tranport - Non Resident	Each	$1,300.00	Res 2026-10	1/1/2027	Proposed Fee - New Service Provided
	ALS Transport - Resident	Each	$1,400.00	Res 2026-10	1/1/2027	Proposed Fee - New Service Provided
	ALS Transport - Non Resident	Each	$1,450.00	Res 2026-10	1/1/2027	Proposed Fee - New Service Provided
	ALS2 Transport - Resident	Each	$1,550.00	Res 2026-10	1/1/2027	Proposed Fee - New Service Provided
	ALS2 Transport - Non Resident	Each	$1,650.00	Res 2026-10	1/1/2027	Proposed Fee - New Service Provided
	BLS On Scene Care Response - Resident	Each	$400.00	Res 2026-10	1/1/2027	Proposed Fee - New Service Provided
	BLS On Scene Care Response - Non Resident	Each	$450.00	Res 2026-10	1/1/2027	Proposed Fee - New Service Provided
	ALS On Scene Care Response - Resident	Each	$800.00	Res 2026-10	1/1/2027	Proposed Fee - New Service Provided
	ALS On Scene Care Response - Non Resident	Each	$850.00	Res 2026-10	1/1/2027	Proposed Fee - New Service Provided
	Mileage - Per Loaded Mile	Per Mile	$0.23	Res 2026-10	1/1/2027	Proposed Fee - New Service Provided

The above Fee Schedule is effective January 1, 2027

Adopted this ____ day of _____, ____

_____

Jeannie Schley, Mayor

_____

Peggy L Johnson, Clerk-Treasurer

Agreement

Clintonville Multifamily Housing Project

City of Clintonville and Commercial Fields Partners LLC

Date: _____, 2026

This Agreement provides the Developer a Right of First Refusal and Exclusive Negotiation Rights. Such agreement is between the City of Clintonville (the "City") and Commercial Fields Partners LLC (the "Developer"). This agreement is for the purposes of granting rights and limitations on the following parcel for purposes of a multifamily housing project on the Clintonville Commercial Fields site (parcel 30 13 11 2).

1. Project

Market-rate, two-story walk-up apartment buildings of about 22 units each (or other housing types agreed upon between the Developer and City), built in phases on the site, up to approximately 196 units in total. Final unit count, phasing, housing types, and layout will follow the site plan and City approvals and will respect the pipeline no-build area, wetlands, and required setbacks.

2. Consideration:

The Developer will pay the City of Clintonville the sum of $5,000 for this agreement. The City, however, agrees to hold such funds to be applied solely to a consultant (Ehlers) for review of the Developer's package and proposals.

3. Developer Commitments

The Developer will prepare the full financial review package for Ehlers, including the assistance request, an Excel proforma and sources and uses with and without incentives, cost detail, land valuation support, site and architectural plans with unit counts, and a schedule. The Developer will deliver it within 21 days after this Option Agreement is signed by both parties.

4. Exclusive Negotiation

For 120 days after signing (the "Exclusivity Period"), the City will negotiate the development of the site only with the Developer. The City will not solicit, negotiate with, or accept proposals from any other party for residential or multifamily development of the site during that time. The parties may extend the period in writing.

5. Right of First Refusal.

For 24 months after the Exclusivity Period ends, unless a development agreement with the Developer has been signed, the City will not sell, convey, or agree to develop the site, or any part of it, for residential or multifamily use with another developer without first giving the Developer written notice of the other party's proposed terms. The Developer will then have 30 days to agree to match those terms, and if it does, the City will proceed with the Developer instead.

6. Confidentiality

Each party will keep the other's financial information confidential, except as required by Wisconsin public records law or to advisors and approving bodies.

7. General

Each party bears its own costs. This Option Agreement does not obligate either party to complete a transaction, and neither party is bound any construction or action until a development agreement is approved and signed. It is governed by Wisconsin law and may be signed in counterparts, including

electronically. City signature is subject to any required Common Council approval.

CITY OF CLINTONVILLE	COMMERCIAL FIELDS PARTNERS LLC
By: _____	By: _____
Name: Craig Moser	Name:
Title: City Administrator	Title: Authorized Representative
Date: _____	Date: _____

Memo

To: Finance and Personnel Committee

From: Craig Moser, City Administrator

Meeting Date: November 17, 2026

Subject: Airport Hangar 440 – Heater Replacement

The heater in the garage portion of Airport Hangar 440, which is currently being utilized by EAA Chapter 1710 for the construction of a HI-MAX kit airplane, is inoperable. This unit is very old and likely hasn't worked for years, as this garage was previously used only for cold storage. A replacement heater cost estimate is $3,200. Per the sale of Airport Hangar 400 in 2020, $40,000 in revenue was to be utilized for Airport improvements. To date, $33,126.74 has been utilized for other Airport projects, leaving $6,823.76 available.

Staff Recommendation: Staff recommend proceeding with the purchase and installation of a replacement heater for Airport Hangar 440 (garage) utilizing available fund balance designated for Airport improvements per the sale of Hangar 400.

Memo

To: Common Council

From: Craig Moser, City Administrator

Meeting Date: November 17, 2026

Subject: Final Proposed 2027 Capital Projects

As previously presented, borrowing in 2027 for Capital Projects would have been roughly $2.4 million, while the average annual borrowing level is roughly $1.5 million. With the changes noted below, borrowing would be $1.6 - $2.0 million. Excess Fund Balance (if available) could be utilized to reduce borrowing further. Given Capital projects are funded using fund balance and debt proceeds in 2027, changes to Capital Projects will not impact the 2027 debt service levy or mill rate.

Based on discussion and feedback at the Nov. 9th Finance & Personnel Committee meeting, the following Capital Projects were identified as further discussion items:

1. **DPW Building (Engineering) $375,000**
    - The Committee requested additional information on this issue. Attached for reference, please find the following:
        i. 2025 Public Works Facility Needs & Impact Matrix Workshop (Plan Commission RECAP)
        ii. October 6, 2025 Public Works Facility Briefing
        iii. October 6, 2025 Plan Commission Meeting Minutes

    - **STAFF RECOMMENDATION**: Staff recommends maintaining project funding in the Capital Projects Fund in 2027 as a placeholder (similar to how we're approaching the Fire Department Training Tower). Staff will follow up by conducting a structural safety analysis (MSA), updated engineering cost estimates (Keller), financing options, and additional information to Council in Q1 2027. ***No additional expenses would be incurred prior to further Council action on this item.***

2. **Community Center Parking Lot Resurfacing $400,000**
    - **STAFF RECOMMENDATION:** Staff removed this project to decrease the level of borrowing for Capital Projects in 2027. Additional evaluation of the timing and financing of this project would be conducted during the subsequent CIP process.

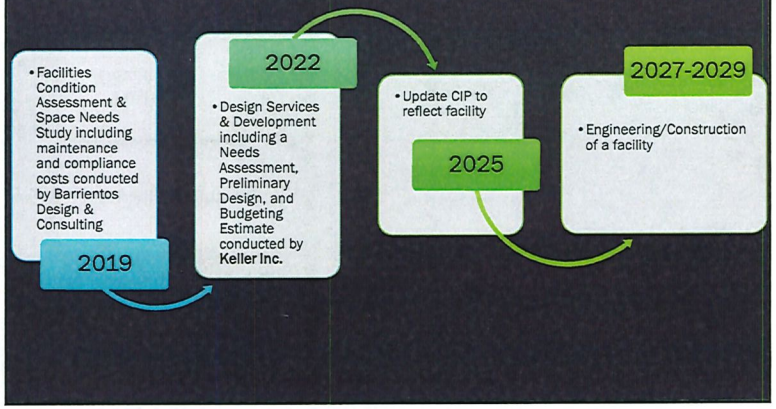
3. **Street Improvements**
   Given discussion on the need for additional street improvements (beyond the East Morning Glory Drive and Industrial Court projects currently in the 2027 CIP) the following information is provided for context.
    - Utilities is requesting a pause on street projects requiring complete infrastructure replacement (such West Street) to build up their fund balance in order to finance such projects in the future. It is also important to note that the South Main Street Project (Reinke Rd. – 3rd Street) is a WISDOT project requiring complete infrastructure replacement which utilities also needs to plan for. This project is currently scheduled for construction in 2031 but could occur sooner, per discussions with WISDOT.
    - Clintonville is eligible for CDBG – Public Facilities funding, but there are timing considerations that play into this process. Rather than proceeding with projects fully funded by local taxpayers, staff recommends strategically timing projects to fully maximize funding opportunities to reduce the burden on local taxpayers.
    - Information is attached regarding street projects completed from 2020 – 2026 for reference.

2025 Facility Needs & Impact Matrix Workshop

Plan Commission RECAP

1

Timeline



2

Workshop/Digital Assessment Purpose

CREATE A SHARED UNDERSTANDING OF FACILITY NEEDS

EVALUATE USING CONSISTENT CRITERIA

IDENTIFY THE MOST IMPACTFUL INVESTMENT PRIORITY

3

Facilities Evaluated

City Hall
1970's

Public Works Garage
1950's

Fire Station
1970's

Water & Electric Facility
2025

4

Evaluation Criteria Used

SAFETY RISK

SERVICE DISRUPTION

LEGAL COMPLIANCE

OPERATING COST

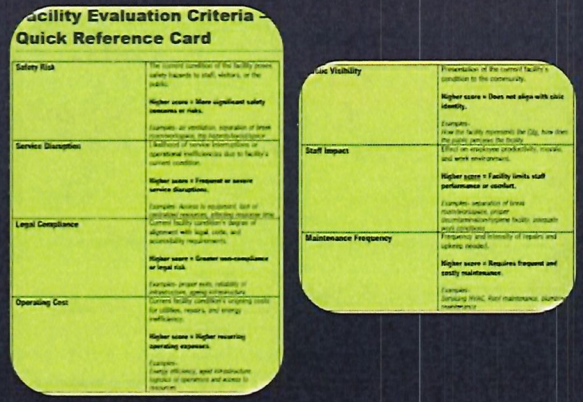
PUBLIC VISIBILITY

STAFF IMPACT

MAINTENANCE FREQUENCY

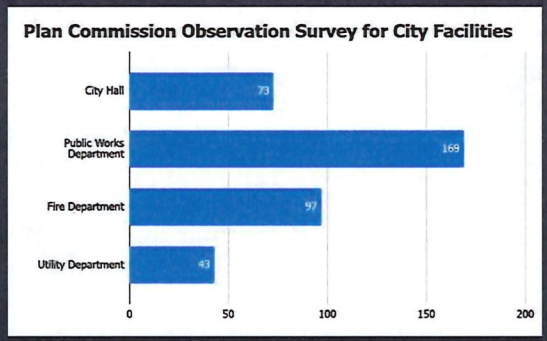
5

Scoring Detail



6

Preliminary Assessment Results

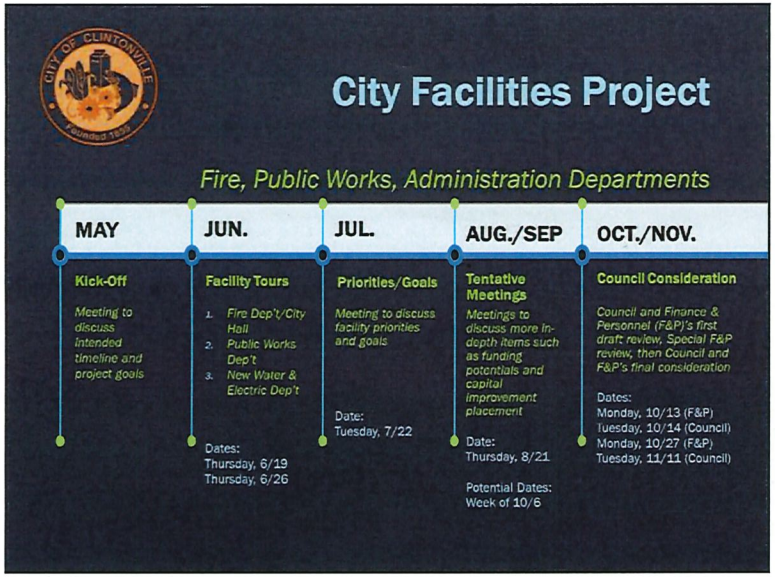


7

Discussion & Next Steps

Check Alignment	Admin to check alignment with strategic plans, studies, funding possibilities, and external factors
Further Discussion	Continued dialog with Plan Commission based on the alignment check
Final Recommendation	Plan Commission to make a recommended motion to City Council for the 2026-2032 CIP

8


City Facilities Project
Fire, Public Works, Administration Departments
MAY
Kick-Off
Meeting to discuss intended timeline and project goals
JUN.
Facility Tours
1. Fire Dep't/City Hall
2. Public Works Dep't
3. New Water & Electric Dep't
Dates:
Thursday, 6/19
Thursday, 6/26
JUL.
Priorities/Goals
Meeting to discuss facility priorities and goals
Date:
Tuesday, 7/22
AUG./SEP
Tentative Meetings
Meetings to discuss more in-depth items such as funding potentials and capital improvement placement
Date:
Thursday, 8/21
Potential Dates:
Week of 10/6
OCT./NOV.
Council Consideration
Council and Finance & Personnel (F&P)'s first draft review, Special F&P review, then Council and F&P's final consideration
Dates:
Monday, 10/13 (F&P)
Tuesday, 10/14 (Council)
Monday, 10/27 (F&P)
Tuesday, 11/11 (Council)

9

5

City of Clintonville — Public Works Facility

Briefing — October 6, 2025

Purpose

Purpose. Plan a financing strategy and steps to advance design and site work for a replacement Public Works (DPW) facility that improves safety, efficiency, and long-term operating cost.

Potential Financing Stack (blended)

- BCPL State Trust Fund Loan as the core, fixed-rate anchor (quick closing; rate lock).
- USDA Rural Development — Community Facilities (CF) for long amortization and potential grant component (MHI-dependent).
- Energy incentives: Focus on Energy (New Construction)
- General Obligation Bonds (G.O.)

Future Potential Actions

- Coordinate with Ehler's during our next borrowing cycle (2027-2029)
- Coordination with Keller Inc. on Design/Construction Services
- Adopt a Reimbursement Resolution (keeps early design/site costs eligible for tax-exempt financing).
- Authorize BCPL application for a preliminary amount; keep flexibility to resize at award.
- Enroll with Focus on Energy New Construction to capture design assistance/incentives during concept design.
- USDA RD & EDA intake calls: confirm CF eligibility (loan vs. grant share) and PWEAA alignment.

Potential Timeline Items

- 2026: Funding stack determined
- 2026: Site & program confirmation; Focus on Energy enrollment; BCPL parameters; RD/EDA intake.
- 2026: Schematic design; environmental & utility scoping; prep for energy grant opportunities.
- 2026: Land use/permits; bid-ready packages for site/utilities; align with DNR PF timelines.
- 2027-2028: Construction phasing (site prep → building).

Key Risks & Mitigations

- Grant timing uncertainty → pursue rolling programs (BCPL, EDA, USDA CF) and design to alternates.
- Interest rate exposure → use BCPL locks; consider laddering maturities.
- Eligibility boundaries → keep "building vs. utility" costs clean for DNR/WisDOT eligibility.
- Affordability on debt levy → work with City Council to adopt acceptable debt levy and try to keep funding stack blended to offset borrowing

References (programs to monitor)

- BCPL State Trust Fund Loans
- USDA RD Community Facilities
- EDA Public Works & Economic Adjustment Assistance (PWEAA)
- Focus on Energy — New Construction

PLAN COMMISSION
August 21, 2025

The meeting of the Plan Commission was called to order at 4:30 p.m. by Brandon Schirpke. **Members present:** Branden Schirpke, Darrell Hansen, Thomas Behnken, Stephanie Bonikowski, Mark Doornink and Jack DeWolf. **Absent:** Laurie Vollrath **Also present**: City Administrator Caz Muske and Recording Secretary Ryan Rockey.

Hansen/Behnken m/s/c to approve the agenda as presented.

Behnken/DeWolf m/s/c to approve the minutes as presented.

Conditional Use Request L K Precision: Muske explained that this is a conditional use approval to allow automotive sales and service in the Industrial Park. It is currently listed as a conditional use in ordinance 17.22.

Behnken/DeWolf m/s/c to approve the conditional use permit request from L K Precision, Nathan Killips, for automotive repair shops, automotive sales and service; care wash, 7536-7539 at 420 Commercial Ave.

City Facility Project: Muske provided a handout outlining the survey results and facilities timeline. The survey results were reviewed. Muske will meet with Keller to discuss funding strategies and options and the Plan Commission will meet again in October to discuss a Council Recommendation.

Next meeting: October 6 at 4:30pm

Adjourn: Behnken/Doornink m/s/c to adjourn 4:48 p.m.

Respectfully Submitted,

Ryan Rockey
Recording Secretary

PLAN COMMISSION
October 6, 2025

The meeting of the Plan Commission was called to order at 4:30 p.m. by Brandon Schirpke. **Members present:** Branden Schirpke, Darrell Hansen, Thomas Behnken, Stephanie Bonikowski, and Laurie Vollrath. **Absent:** Jack DeWolf and Mark Doornink **Also present**: City Administrator Caz Muske, Public Works Director Justin Mc Auly, Alderman Jeannie Schley, Reporter Bert Lehman and Recording Secretary Ryan Rockey.

Vollrath/Behnken m/s/c to approve the agenda as presented.

Behnken/Hansen m/s/c to approve the minutes as presented.

City Facility Planning Project: Muske provided funding options. Discussion followed on the Fire Department needs, the possibility of a joint building with the Fire Department and Public Works, potential building sites and the timeline leading up to construction.

Behnken/Vollrath m/s/ u roll call to recommend to Common Council that we prioritize the construction of a new Public Works Facility to be budgeted in the 2027-2029 CIP prior to the Fire Barn or City Hall.

Adjourn: Behnken/Hansen m/s/c to adjourn 4:48 p.m.

Respectfully Submitted,

Ryan Rockey
Recording Secretary

DEPARTMENT OF PUBLIC WORKS STREET PROJECTS (2020-2026)			
STREET NAME	**FEET**	**STREET SEGMENT**	**YEAR**
13th Street	*898*	N. 12th St. - W. 14th St.	2022
	475	W. 14th St. - Termini	2022
W. 14th Street	*686*	N. 12th St. - 13th St. (Termini)	2022
16th Street	*422*	STH 22 (Termini) - Anne St.	2025
	317	Anne St. - Lincoln Ave.	2025
	211	Lincoln Ave. - Garfield Ave.	2025
	106	Garfield Ave. - Garfield Ave.	2025
	950	Robert St. - Industrial Ave.	2021
Autumn Street	*1214*	STH 22 (Termini) - Industrial Ave.	2021
Bucholtz Street	*264*	Shaw St. (Termini) - Paulina St. (Termini)	2021/2022
Dodge Street	*422*	Hemlock St. (Termini) - Termini	2022
Grant Street	*317*	Robert St. (Termini) - McKinley Ave (Termini)	2021
Harriet Street	*528*	W. Green Tree Rd. - Grove St.	2025
	158	Grove St. - 20th St.	2025
Ilo Street	*475*	6th St. (Termini) - Waupaca St. (Termini)	2022
Industrial Avenue	*950*	Summer St. - Autumn St.	2021
	370	STH 156 (Termini) - Summer St.	2021
E. Madison Street	*950*	S. Lyons St. - Maize St.	2021
Memorial Circle	*317*	11th St. - Olen Park Rd.	2026
	229	Olen Park Rd. - West Bridge Break	2026
Pansy Court	*422*	E. Morning Glory Dr. (Termini) - Termini	2025
N. Park Street	*475*	Anne St. - Garfield Ave.	2023
	264	Garfield Ave. - Harrison Ave.	2023
	264	Harrison Ave. - McKinley Ave.	2023
	317	McKinley Ave. - Robert St.	2023
S. Park Street	*422*	McKinley Ave. (Termini) - Garfield Ave.	2024
	475	Garfield Ave. - Anne St. (Termini)	2024
Paulina Street	*528*	Auto St. (Termini) - Bucholtz St. (Break)	2021/2022
Primrose Court	*422*	E. Morning Glory Dr. (Termini) - Termini	2025
River Lane	*475*	Ruth St. (Termini) - Termini	2020
Shaw Street	*475*	Auto St. (Termini) - Bucholtz St.	2021/2022
	106	Bucholtz St. - Termini	2021/2022
	14904		
Feet Per Mile	*5280*		
Miles of Streets	2.82	2020 - 2026	

CAPITAL PROJECTS

Account Number	Account Description	2027 Budget
	Fund Balance	
Revenue		
401-10-41110	GENERAL PROPERTY TAXES	
401-10-43503	TOWNSHIP SUBSIDIES	
	Fire Dept - Purchase Engine Pumper #967	$ 290,390
	Fire Dept - Refurb Tender #969	$ 119,373
	Fire Dept - SCBA Compressor /fill station/bottles	$ 27,225
	Fire Dept - Replace Extractor (PPE Wash Machine)	$ 7,260
	Fire Dept - Turnout Gear	$ 10,980
	IT Purchases	$ 1,089
401-10-43505	TRANSIT GRANT	
401-10-43580	GRANT	
	Airport - Prelim Design Runway Reconstruction	$ 232,750
401-10-43585	USDA GRANT	
401-10-43590	OTHER STATE GRANTS	
	WISDOT Local Road Improvement Program - East Morning Glory Drive	$ 125,384
	WISDOT Local Bridge Program - Engineering for Hemlock Street Bridge	$ 57,160
401-10-43600	DOT REIMBURSEMENT	
401-10-48300	CITY PROPERTY SALES	
401-10-48401	INSURANCE CLAIM RECOVERIES	
401-10-48500	DONATIONS	
401-10-48900	MISCELLANEOUS REVENUE	
	Library Boiler Replacement - Future Payments from LD	$ 136,243
	FEMA Reimbursement - Pedestrian Bridge Demo	$ 67,500
	FEMA Reimbursement - Steel Bridge Repair (Olen Park)	$ 150,000
	FEMA Reimbursement - City Hall/Fire Dept. Parking Lot Resurfacing	$ 22,500
401-10-49100	PROCEEDS OF LONG-TERM DEBT	$ 2,015,839
401-10-49202	TRANSFER FROM OTHER FUNDS	

401-10-49210	TRANSFER FROM GENERAL FUND	$	173,081
401-10-49300	FUND BALANCE APPLIED	$	-
TOTALS		**$**	**3,436,774**

Expenditures

ADMIN			
401-10-57140-8215	CAPITAL OUTLAY - PUBLIC BUILDINGS		
	City Hall/Fire Rescue Emergency Generator	$	150,000
	Police Dept - HVAC Replacement	$	110,000
	Engineering/Design - DPW Building	$	375,000
POLICE DEPT			
401-20-57210-8101	VEHICLES		
	Squad Car Replacement	$	60,000
401-20-57210-8102	COMPUTERS & EQUIPMENT		
	Server/IT Purchases	$	10,000
401-20-57210-8104	SMALL EQUIPMENT-POLICE		
	Speed Sign	$	10,000
	Rapid Flashing Beacon (FSB Crossing)	$	10,000
	Radio Repeater - Replace and possibly relocate	$	50,000
	Taser Replacement	$	20,000
401-20-57210-8105	VEHICLE EQUIPMENT		
FIRE DEPT			
401-21-57220-8100	CAPITAL OUTLAY		
	Turnout Gear	$	30,000
	Fire Dept Building/7th Street Garage Retrofit/FFE	$	125,000
	Training Burn Tower (7th Street - Movable Unit)	$	400,000
401-21-57220-8101	VEHICLES		
	Fire Dept - Purchase Engine Pumper #967	$	466,888
	Fire Dept - Refurb Tender #969	$	164,425
401-21-57220-8102	COMPUTERS & EQUIPMENT		
	IT Purchases	$	3,000
401-21-57220-8104	SMALL EQUIPMENT		
	Fire Dept - SCBA Compressor /fill station/bottles	$	75,000

	Fire Dept - Replace Extractor (PPE Wash Machine)	$	20,000
DPW - STREET			
401-30-57310-8102	COMPUTERS & EQUIPMENT		
	Radio Communications Upgrade to Highband	$	20,000
	IT Purchases	$	6,000
401-30-57310-8203	GENERAL STREET CONSTRUCTION		
	WISDOT Local Road Improvement Program - East Morning Glory Drive	$	250,768
	Industrial Court	$	45,000
401-30-57310-8204	ENGINEERING		
	Engineering/Design - S. Main Street (Reinke Rd. - 3rd St.)	$	45,000
	Engineering - Hemlock Street Bridge Replacement	$	71,450
401-30-57310-8210	BRIDGE IMPROVEMENTS		
	Pedestrian Bridge Demo	$	90,000
	Steel Bridge Repair (Olen Park)	$	200,000
DPW - PARK & REC			
401-40-57620-8101	VEHICLES		
	Pick-up Truck (Replaces #996)	$	50,000
401-40-57620-8106	PLAYGROUND EQUIPMENT		
	Gymnastics Equipment	$	30,000
401-40-57620-8215	FACILITY CONSTRUCTION		
	City Hall/Fire Department Parking Lot Resurfacing	$	80,000
	Community Center Parking Lot Resurfacing	$	-
401-40-57620-8222	PARK IMPROVEMENTS		
	Pickleball Courts (Olen Park)	$	65,000
	Jirchle Stadium Projects (Olen Park)	$	15,000
	Aqua Park Shade Structure	$	8,000
LIBRARY			
401-41-57610-8200	CAPITAL IMPROVEMENTS		
	Library Boiler Replacement - Future Payments from LD	$	136,243
AIRPORT			
401-50-57351-8211	RUNWAY IMPROVEMENTS		
	Airport - Prelim Design Runway Reconstruction	$	245,000

TOTALS	**$**	**3,436,774**
TOTAL SURPLUS/(DEFICIT)	**$**	**(0)**