



**TWO  
RIVERS**  
WISCONSIN

**City of Two Rivers  
2026  
Annual Budget**

# City of Two Rivers, Wisconsin

## Fiscal Year 2026 Budget

### **City Officials**

#### **City Council**

Scott Stechmesser	Mark Bittner	Doug Brandt
Adam Wachowski	Darla LeClair	Shannon Derby
Bill LeClair	Tim Petri	Bonnie Shimulunas

#### **City Manager**

Kyle Kordell

#### **Executive Team**

City Clerk / HR Director Amanda Baryenbruch

Finance Director Kassie Paider

Library Director Jeff Dawson

Parks & Rec Director Mike Mathis

Public Works Director Matt Heckenlaible

Fire Chief Dave Murack

Police Chief Ben Meinnert

Community Development Director Jeff Sachse

Electric Director Brian Dellemann

Water Director Andrew Sukowaty

## **City of Two Rivers, Wisconsin**

### **City Manager's Budget Message, 2026 Annual Budget**

Members of the City Council and Residents of Two Rivers:

I am pleased to present the City of Two Rivers' 2026 Annual Budget. This budget represents months of careful work by City staff and the Personnel & Finance Committee, eight detailed meetings reviewing every department line by line, to build a responsible plan that maintains stability during a financially challenging period.

At its core, the 2026 Budget is a stabilization budget. It applies a 3% lift to General Fund revenues and a 3% lift to General Fund expenditures, keeping us in full compliance with Wisconsin's Expenditure Restraint Program. It maintains the City's core operations, supports our workforce of 125 full-time employees and continues the City's long-term commitment to high-quality public service and infrastructure care. This is not a flashy or expansive budget; it is a disciplined, status-quo plan designed to keep Two Rivers steady through a year of escalating financial pressures.

#### **A Difficult Year to Balance**

Building the 2026 Budget was one of the more challenging efforts for City departments in recent years. Several significant pressures converged at once:

1. **The 0% Tax Levy Freeze in 2025 created a compounding gap.** While inflation, wages and operating costs rose sharply last year, revenues did not. That decision now limits our ability to keep up with normal cost growth in 2026.
2. **Health insurance premiums are rising 8%**, including a \$57,000 increase tied to a small group of retirees, creating major pressure on the General Fund.
3. **Key costs continue to rise faster than revenues**, including our property tax commitment to MMT Route 1, which remains fully funded in this proposal without reduction in service.
4. **A stalled development environment** has resulted in low building permit revenue, lower new construction values and limited levy authority heading into the next year.
5. **Two added unfunded state mandates** must be complied with in 2026:
  - A required Certified Collection System Operator for wastewater;
  - Required DOT bridge inspections.Both are necessary, but neither comes with supporting state funding.

These factors together make FY 2026 one of the toughest balancing years Two Rivers has seen in a few years.

### **A Technically Balanced Budget...But Only With One-Time Solutions**

The General Fund is, frankly, treading water. The General Fund is currently stable, though the 2026 budget does include approximately \$668,000 in non-recurring revenues and temporary measures to maintain that balance.

- \$150,000 in projected industrial land sales
- \$160,000 in debt premium applied to the General Fund
- \$20,000 in reduced Public Works seasonal hours
- Half-year funding of the new mandated Collection System Operator position.
- A one-time \$305,000 cell-tower payment

These are short-term bridges, not long-term solutions. They will not recur in 2027, meaning the City must prepare to close a two-thirds-million-dollar structural gap moving forward.

### **Cost Controls and Delayed Investments**

Before recommending any levy increase or revenue changes, staff worked hard to reduce spending and stretch dollars. Notable adjustments include:

- **Delaying the hiring of a full-time Civil Engineer**, despite upcoming retirements in Public Works and growing infrastructure needs.
- **Cutting the Collection System Operator position to half-year funding**, even though it is required for State environmental compliance.
- **Reorganizing the Snow Watch program**, shifting duties from standby staff to Police Patrol to save costs.
- **Reducing overtime and part-time seasonal staffing**, particularly in Public Works and Parks.
- **Deferring two School Resource Officer squad replacements**, both 7–9 years old.
- **Postponing purchase of water leak detection equipment.**
- **Lowering planned seasonal/part-time wage increases.**
- **Redirecting all net revenues from the Neshotah Beach concessions stand** to the General Fund.

One major bright spot is the City's decision in Autumn 2025 to switch municipal insurance carriers, saving the General Fund roughly \$120,000 annually.

### **General Fund Overview**

The proposed General Fund budget for 2026 totals \$12.9 million, a 3% increase from 2025. Nearly 90% of General Fund spending is tied directly to personnel: the people who plow streets, respond to emergencies, patrol neighborhoods, maintain parks, repair water systems, and run the daily operations of the City.

This budget:

- Maintains 125 full-time equivalent positions
- Includes 3% wage increases for non-union staff and unionized Police and Fire
- Funds a full-time Community Development Director, advancing economic development priorities
- Implements the required Certified Collection System Operator position (half-year)
- Reflects significant benefit cost increases, including health insurance

There are no reductions in force and core services remain intact.

### **Departmental Operating Changes**

General Fund departments are seeing modest, controlled increases:

- **Police:** +3.2%
- **Fire/EMS:** +3.6%
- **Public Works/Engineering:** +2.5%
- **Parks & Recreation:** +3.7%
- **General Government:** -3% (*due to insurance changes*)

The total increase across all operating departments is \$381,000, a relatively small cost growth considering the breadth of services provided.

### **General Fund Revenues**

General Fund revenues are budgeted to rise 3%, aligned with state limits. The City relies on a diversified mix of revenues, each with its own pressures and opportunities:

- **Shared State Revenues:** \$5.8 million (+1.9%).  
*The 2026 Expenditure Restraint Payment declines by \$57k due to prior-year levy freezes.*
- **Property Taxes:** Approximately \$2.4 million, up \$125,000 (5.5%) due to the levy catch-up adjustment, new construction, and valuation changes.
- **Charges for Service:** \$1.7 million
- **Special Assessments:** \$280,000
- **Interest Earnings:** \$150,000

These sources collectively allow the City to maintain basic operations without exceeding state-imposed caps.

### **Looking Ahead**

The 2026 Budget is responsible, tightly managed, and for now, is built around preserving stability. But it also makes clear that Two Rivers is entering a period where structural financial changes must occur to accomplish financial sustainability. The City cannot continue relying on one-time solutions, delayed hires, or deferred equipment purchases to keep the General Fund balanced.

Over the coming year, staff and Council will need to look closely at:

- Long-term levy strategy
- Service-level sustainability
- Economic development and tax-base growth
- Structural changes to balance ongoing revenues and expenses

These challenges are real but so are the opportunities. Two Rivers is a resilient community with strong civic pride, a skilled workforce, and a clear commitment to responsible financial management.

### **Conclusion**

I want to thank the department heads, finance team, and the Personnel & Finance Committee for their partnership, discipline, and attention to detail throughout this budget process. Their work ensures that even in a difficult year, Two Rivers continues to deliver high-quality public services in a transparent and financially responsible manner.

I look forward to working together with the Council and community as we implement this budget and chart a sustainable financial path forward for Two Rivers.

Respectfully submitted,

**Kyle Kordell**

City Manager

City of Two Rivers, Wisconsin

## 2026 Goals

Heading into FY 2026, the approved budget allocates resources and prioritizes the following goals:

### **FINANCIAL SUSTAINABILITY**

#### Evaluate and Terminate Underperforming TIF Districts to Strengthen the Tax Base

The City will conduct a detailed financial and performance analysis of existing Tax Increment Financing (TIF) districts to identify those that can be terminated early or restructured. Closing underperforming districts will return more property value to the general tax rolls, benefiting the City's General Fund as well as local schools and other taxing entities. It will also provide needed flexibility to support future development. This effort will demonstrate responsible fiscal management and ensure that TIF remains a focused tool for genuine economic growth.

#### Establish a Fair and Transparent Property Assessment Policy

The City will adopt a formal policy governing how Two Rivers intends to conduct property value assessments moving forward to ensure fairness, consistency, and public confidence in the process. The policy will require routine market updates every three to five years to prevent large, disruptive valuation swings. This policy will also set standards for selecting and rotating contracted assessment firms through a competitive process, promoting transparency, accountability, and fiscal responsibility in the City's management of property assessments.

#### Implement a 10-Day Paid Parking Pilot at Neshotah Beach to Support Fair Cost Sharing

In 2026, the City will launch a 10-day paid parking pilot program at Neshotah Beach to collect data on visitor patterns, including resident versus non-resident usage. The goal of this pilot is to evaluate a fair and sustainable approach to funding beach maintenance and cleanup by shifting more of the cost burden to non-resident users, rather than relying solely on Two Rivers taxpayers. Insights from the pilot will inform a long-term parking and revenue strategy that protects public access while ensuring those who enjoy the beach help contribute to its upkeep.

### Transition to New Employee Health Insurance Program

In 2026, the City will transition away from its costly legacy health insurance plan to a more sustainable and competitive model that relieves pressure on the General Fund while improving benefits for employees. This shift will support long-term financial stability, enhance the City's ability to attract and retain a quality workforce, and ensure that employee health coverage remains both affordable and comprehensive for years to come.

### Strengthen Water & Electric Infrastructure

The Water and Light Utilities will continue investing in the reliability of critical infrastructure by replacing aging water mains, upgrading distribution and electric system components, and implementing data-driven maintenance practices. These efforts will reduce service disruptions, extend asset life, and improve operational efficiency while maintaining utility rates that are below the State average.

### Building a Reliable Regional Model for Fire & EMS

The City will increase focus on emergency medical services, fire rescue, and community outreach to improve operational efficiency and ensure fiscally responsible emergency response. By refining staffing models and emphasizing best practices in professional EMS and fire rescue care, the City aims to be the regional leader in reliable, compassionate service, and striving to maintain excellence while managing rising costs and maintaining the highest standards of public safety and community engagement.

## **DEVELOPMENT**

### Advance Redevelopment of the Former Hamilton Manufacturing Property

The City will work toward the first formal Memorandum of Understanding with the current owner of the former Hamilton Manufacturing property to define roles, timelines, and responsibilities for environmental cleanup and redevelopment. This agreement will help move the site through the state regulatory process and position the City for potential acquisition. The goal is to prepare the property for future mixed-use redevelopment that reconnects the waterfront and downtown. The City will also

guide the community through a visioning process to consider priorities for this site and adjoining properties near downtown.

#### Get Shovels in the Ground with Multi-Family Housing Development

The City will focus on getting shovels in the ground for new multi-family housing projects that strengthen neighborhood vitality and expand local housing options. Priority will be given to developments that activate the waterfront and complement nearby parks, trails, and downtown amenities. These projects will demonstrate visible progress in Two Rivers' commitment to sustainable growth and waterfront reinvestment. This will represent the first new multi-family construction in the community in nearly two decades.

#### Complete a Vacant Housing Inventory

The City will complete an inventory of all vacant housing units in Two Rivers to support redevelopment and reinvestment efforts. The resulting dataset will guide targeted outreach to local builders, regional developers, inform strategic infill development, and support marketing of priority properties through direct contact and RFPs. A structured housing inventory will transform dormant housing assets into opportunities for economic growth, neighborhood stabilization, and workforce housing, positioning Two Rivers as a leader among small Wisconsin cities in proactive housing strategy.

#### Facilitate Sale and Redevelopment of City-Owned Land at Hawthorne and 18th Street

The City will pursue the sale of its property at Hawthorne Avenue and 18th Street to a qualified developer for new residential construction. This goal focuses on converting underutilized public land into productive private investment that supports housing growth and neighborhood revitalization. A successful land sale and development agreement will demonstrate progress toward expanding Two Rivers' housing inventory and increasing the local tax base.

## **COMMUNITY INVESTMENT**

### **Revitalize Riverside Park and Strengthen South Side Neighborhood Investment**

Two Rivers will advance the revitalization of Riverside Park as a catalyst for renewed community pride and investment on the south side of Two Rivers. Building on recent grant awards, this project includes a new restroom building, reconfigured pathways, an ADA-accessible kayak launch, new boat launch, overlook deck, and enhanced lighting, safety, and landscaping features.

### **Improve Neshotah Beach Concessions Building through Sustainable Funding**

The City will pursue improvements to the Neshotah Beach Concession Stand to enhance visitor experience and support the long-term vitality of Two Rivers' lakefront, while minimizing reliance on property tax funding. This approach will allow the City to modernize a key public amenity in a fiscally responsible manner that supports community enjoyment, tourism, and economic activity at the beach.

### **Focus on City Foundations: Streets, Concrete & Sanitary Pipes**

The City will implement a new resurfacing program to improve portions of 18th Street, 19th Street, and a small section of Emmett Street, addressing long-standing pavement deficiencies and enhancing neighborhood safety. This initiative will incorporate community investment opportunities for sidewalk replacements and concrete repairs, fostering shared responsibility for maintaining safe and accessible public spaces. Concurrently, the department will onboard a new State-mandated Certified Collection System Operator to ensure compliance with evolving regulatory requirements and strengthen long-term utility system management.

## **SERVICE SUSTAINABILITY**

### **Enhance Customer Service Efficiency and Community Connection**

The Customer Service Department will enhance efficiency, consistency, and community engagement by updating internal policies and instructional materials, improving the organization of utility account information, and collaborating with other City departments to create a comprehensive welcome packet that helps new

residents connect with City services and the Two Rivers community. Together, these efforts will support a more seamless customer experience and help new and existing residents better connect with City services and the larger community.

#### Succession Planning for Key City Departments

The City will prioritize succession planning and leadership development across all departments, with particular attention to areas expecting the highest number of retirements in the coming years: Police, Fire, and Public Works. By investing in training, mentorship, and professional development, the City will prepare emerging leaders to step into critical roles. This focus will ensure organizational stability, support long-term development of talent, and create a strong, future-ready leadership team that can sustain essential City services and advance the community's strategic goals.

#### Modernize and Simplify the City's Fence Regulations

The City will undertake a full review and rewrite of its fence ordinance to make it clearer, more consistent, and easier for residents and contractors to follow. The update will address materials, height, placement, and visibility standards while improving the permit and enforcement process. The goal is to balance neighborhood aesthetics, safety, and property rights through a modern and user-friendly code. This will also serve as a pilot for a more comprehensive modernization of the City's building code and ordinance.

### **CIVIC ENGAGEMENT**

#### Pilot a Downtown "Social-Bar District" to Enhance Vibrancy and Economic Activity

The City will explore and pilot a designated Downtown Social District, allowing patrons to enjoy beverages within defined public areas under controlled conditions. Modeled after successful programs like Cary, Illinois, this initiative aims to support local businesses, attract visitors, and create a more vibrant downtown atmosphere. The pilot will include clear rules, signage, and partnerships with participating establishments to ensure safety, compliance, and community enjoyment.

### Strengthen Neighborhood Pride Through Proactive Code Compliance

The City will place greater emphasis on property maintenance and code compliance efforts, addressing small issues before they grow into larger community problems. By working collaboratively with residents and landlords, officers will help promote cleaner, safer, and more attractive neighborhoods. This proactive strategy will reinforce community standards, enhance quality of life, and build public trust through visible results.

### Expand Community-Oriented Policing and Public Engagement

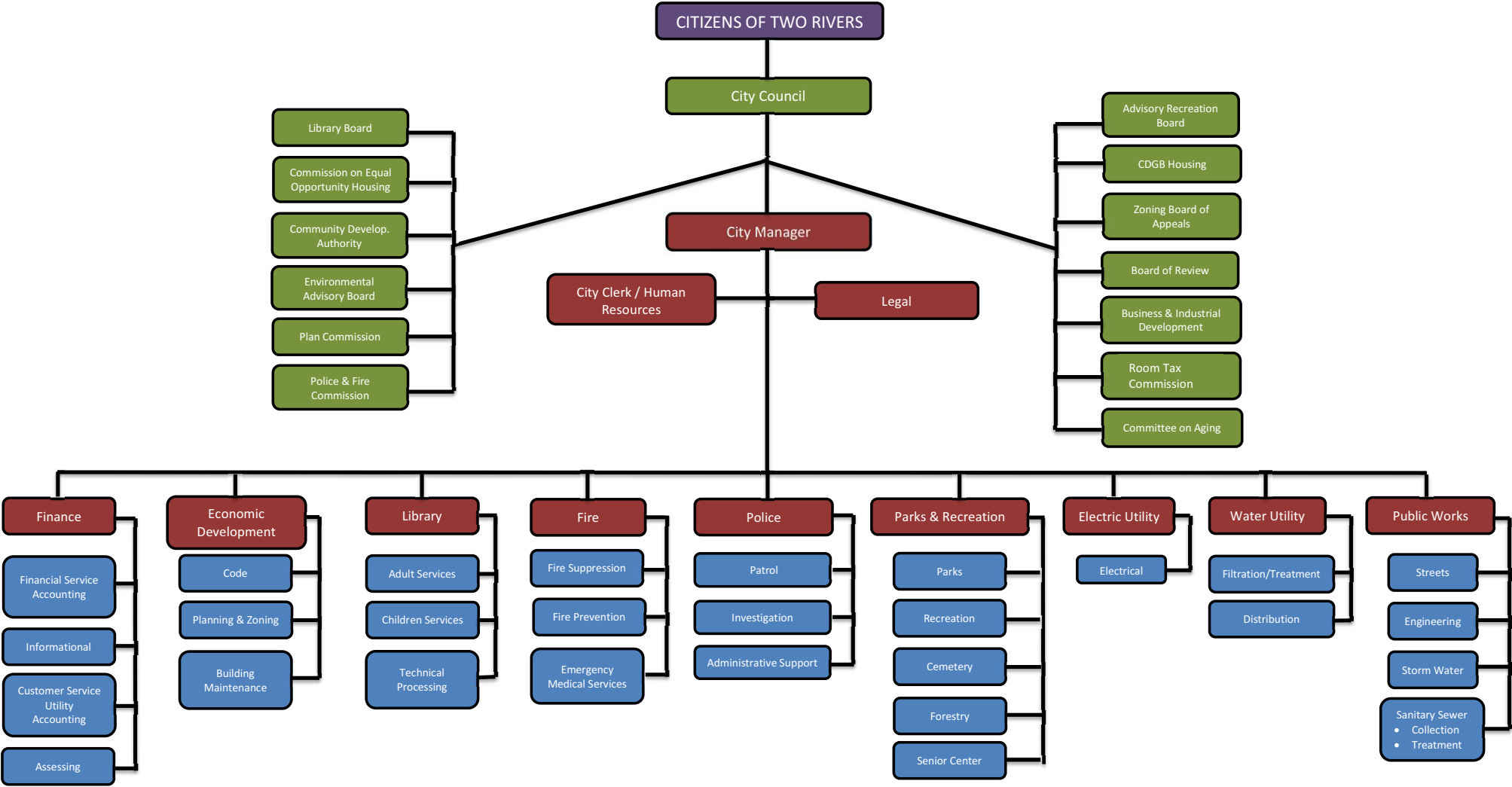
The City will continue to build trust and strengthen relationships by engaging residents where they live, work, and gather. Through community events, neighborhood walk-and-talks, and partnerships with schools, businesses, and civic groups, officers will foster open communication and collaboration in order to enhance public safety and increase visibility.

### Extend Community Development to the Community

The City will engage residents in four community visioning processes in 2026: to develop a comprehensive downtown vision, to establish a vision for the redevelopment of the former Hamilton property, and to lead the *Community Youth Sports Summit* and the *Recreation Economy for Rural Communities* program with expanded community engagement. These conversations are critical to creating amenities and businesses that strengthen Two Rivers as a family-friendly and family-supporting community.

# CITY OF TWO RIVERS

## Organization Chart



**CITY OF TWO RIVERS**

**2026 BUDGET**

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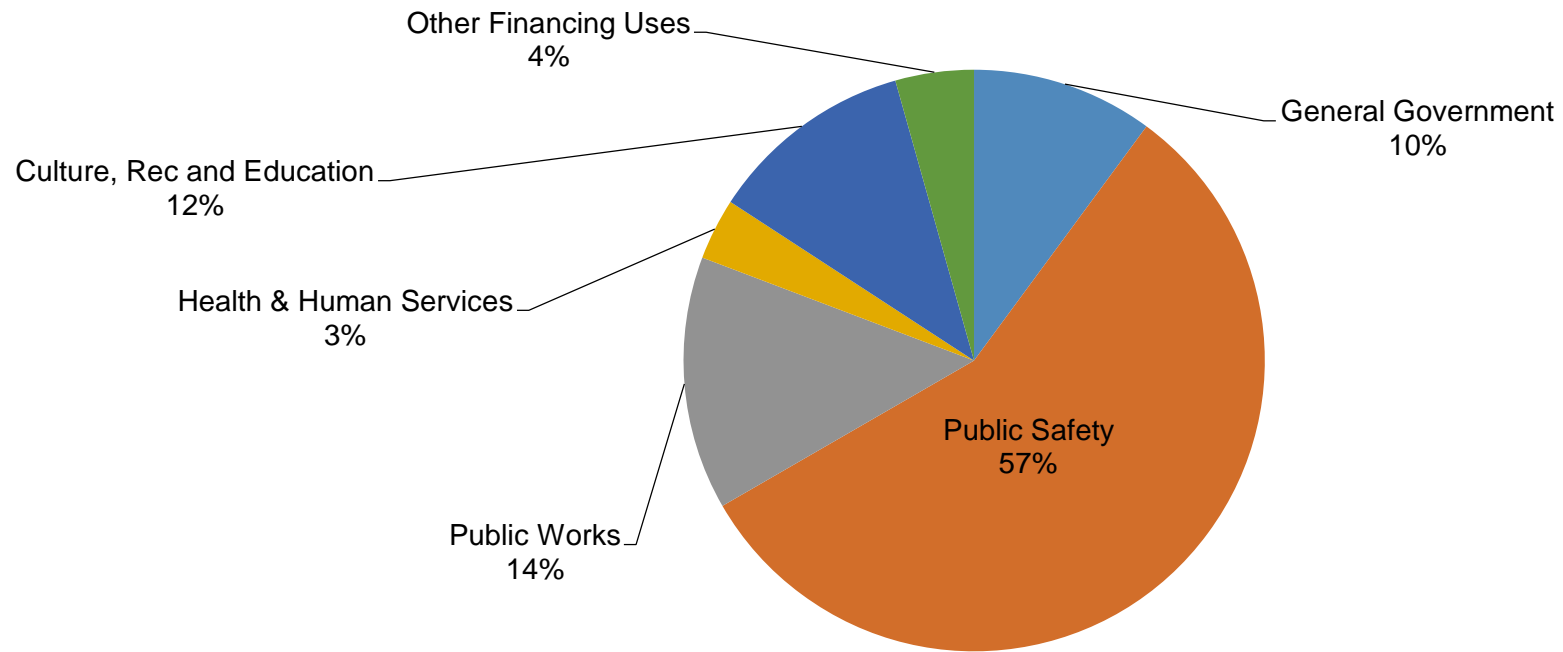
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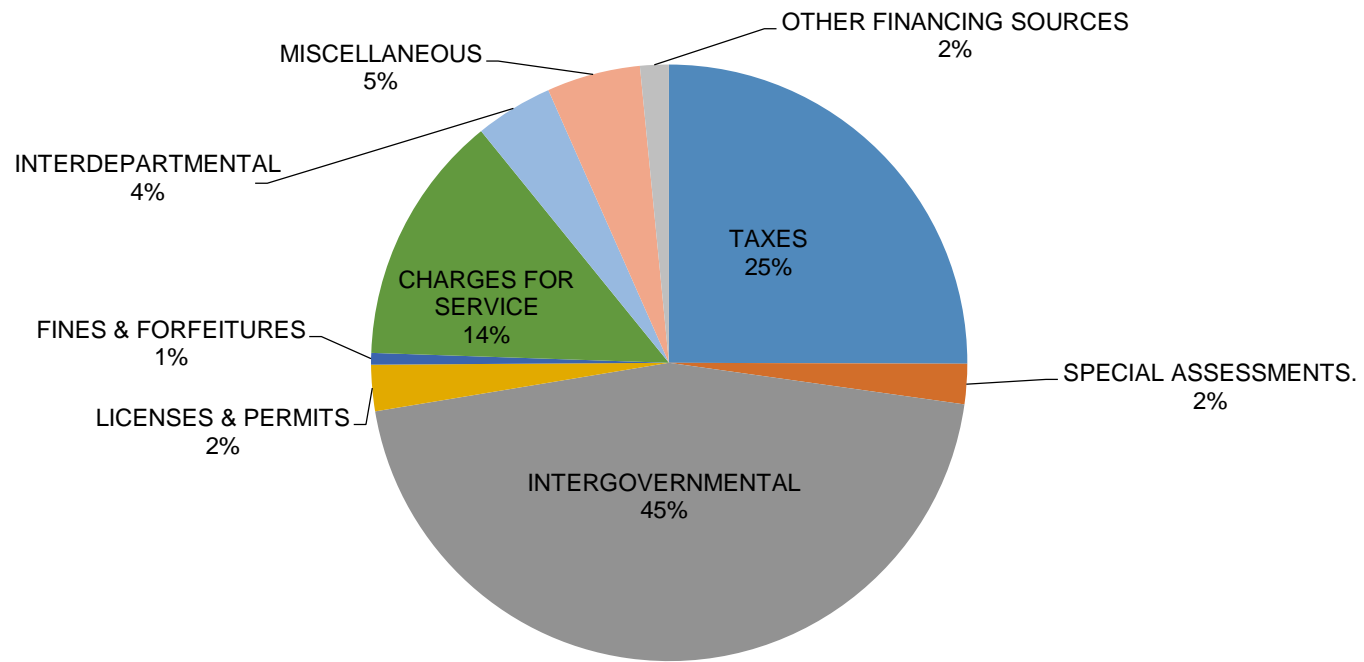
Account Number (2026 Budget, Taxes Billed in 2025)	12/31/24 Actual	12/31/25 Budget	9/30/25 Year To Date	Proj YE	2026 Budget	Change from prior budget	% change from prior budget
<b>REVENUES</b>							
Total TAXES:	\$ 3,079,305	\$ 3,145,553	\$ 2,938,592	\$ 3,149,978	\$ 3,225,560	\$ 80,007	2.54%
Total SPECIAL ASSESSMENTS:	\$ 365,611	\$ 280,000	\$ 84,446	\$ 278,482	\$ 280,000	\$ -	0.00%
Total INTERGOVERNMENTAL REVENUE:	\$ 5,543,175	\$ 5,706,104	\$ 1,491,704	\$ 5,685,443	\$ 5,812,516	\$ 106,412	1.86%
Total LICENSES & PERMITS:	\$ 307,164	\$ 322,200	\$ 185,269	\$ 294,344	\$ 321,236	\$ (964)	-0.30%
Total FINES & FORFEITURES:	\$ 80,334	\$ 82,800	\$ 58,411	\$ 87,540	\$ 82,800	\$ -	0.00%
Total CHARGES FOR SERVICE:	\$ 1,551,973	\$ 1,705,000	\$ 997,692	\$ 1,645,554	\$ 1,751,940	\$ 46,940	2.75%
Total INTERDEPARTMENTAL REVENUE:	\$ 510,434	\$ 557,000	\$ 274,596	\$ 557,000	\$ 542,000	\$ (15,000)	-2.69%
Total MISCELLANEOUS REVENUE:	\$ 524,505	\$ 314,000	\$ 217,926	\$ 341,842	\$ 653,000	\$ 339,000	107.96%
Total OTHER FINANCING SOURCES:	\$ 271,496	\$ 378,000	\$ 205,420	\$ 279,381	\$ 202,600	\$ (175,400)	-46.40%
<b>Total REVENUES</b>	<b>\$ 12,233,997</b>	<b>\$ 12,490,657</b>	<b>\$ 6,454,056</b>	<b>\$ 12,319,565</b>	<b>\$ 12,871,652</b>	<b>\$ 380,995</b>	<b>3.05%</b>
<b>EXPENDITURES</b>							
<b>GENERAL GOVERNMENT</b>							
Total COUNCIL:	\$ 11,686	\$ 16,147	\$ 11,037	\$ 15,671	\$ 16,147	\$ 0	0.00%
Total JUDICIAL:	\$ 54,566	\$ 64,876	\$ 44,547	\$ 60,587	\$ 61,704	\$ (3,172)	-4.89%
Total LEGAL COUNSEL:	\$ 54,268	\$ 63,481	\$ 45,163	\$ 59,705	\$ 64,438	\$ 957	1.51%
Total CITY MANAGER:	\$ 178,295	\$ 123,681	\$ 92,135	\$ 121,820	\$ 177,436	\$ 53,755	43.46%
Total CLERK:	\$ 83,577	\$ 92,892	\$ 66,804	\$ 88,433	\$ 96,824	\$ 3,932	4.23%
Total ELECTION:	\$ 25,047	\$ 25,275	\$ 14,869	\$ 17,737	\$ 30,958	\$ 5,683	22.49%
Total INFORMATION SYSTEMS:	\$ 128,860	\$ 128,873	\$ 95,182	\$ 124,708	\$ 137,830	\$ 8,957	6.95%
Total FINANCE DEPARTMENT:	\$ 160,358	\$ 160,792	\$ 126,924	\$ 160,124	\$ 160,857	\$ 65	0.04%
Total ASSESSING:	\$ 123,310	\$ 128,425	\$ 88,191	\$ 122,231	\$ 129,161	\$ 736	0.57%
Total CITY HALL:	\$ 93,042	\$ 95,714	\$ 71,334	\$ 92,905	\$ 103,651	\$ 7,937	8.29%
Total MISC GENERAL GOVERNMENT:	\$ 23,617	\$ 26,500	\$ 17,989	\$ 23,026	\$ 27,840	\$ 1,340	5.06%
Total INSURANCE:	\$ 386,333	\$ 415,264	\$ 301,218	\$ 400,680	\$ 294,550	\$ (120,714)	-29.07%
<b>Total GENERAL GOVERNMENT:</b>	<b>\$ 1,322,960</b>	<b>\$ 1,341,920</b>	<b>\$ 975,392</b>	<b>\$ 1,287,627</b>	<b>\$ 1,301,396</b>	<b>\$ (40,524)</b>	<b>-3.02%</b>
<b>PUBLIC SAFETY</b>							
Total POLICE ADMINISTRATION:	\$ 1,635,995	\$ 1,614,490	\$ 1,208,782	\$ 1,610,760	\$ 1,602,497	\$ (11,993)	-0.74%
Total POLICE PATROL:	\$ 2,137,902	\$ 2,194,982	\$ 1,711,006	\$ 2,203,126	\$ 2,329,428	\$ 134,446	6.13%
Total POLICE CROSSING GUARDS:	\$ 24,339	\$ 27,947	\$ 16,693	\$ 27,947	\$ 28,789	\$ 842	3.01%
<b>Total POLICE DEPARTMENT:</b>	<b>\$ 3,798,236</b>	<b>\$ 3,837,419</b>	<b>\$ 2,936,482</b>	<b>\$ 3,841,833</b>	<b>\$ 3,960,714</b>	<b>\$ 123,295</b>	<b>3.21%</b>
<b>Total POLICE &amp; FIRE COMMISSION:</b>	<b>\$ 11,535</b>	<b>\$ 5,500</b>	<b>\$ 2,641</b>	<b>\$ 3,929</b>	<b>\$ 4,100</b>	<b>\$ (1,400)</b>	<b>-25.45%</b>
Total FIRE ADMINISTRATION:	\$ 609,153	\$ 646,206	\$ 477,277	\$ 634,921	\$ 624,986	\$ (21,220)	-3.28%
Total FIREFIGHTERS:	\$ 1,786,773	\$ 1,888,824	\$ 1,430,018	\$ 1,912,483	\$ 1,978,092	\$ 89,268	4.73%
Total AMBULANCE:	\$ 481,352	\$ 438,592	\$ 322,022	\$ 435,272	\$ 478,355	\$ 39,763	9.07%
<b>Total FIRE DEPARTMENT:</b>	<b>\$ 2,877,278</b>	<b>\$ 2,973,622</b>	<b>\$ 2,229,317</b>	<b>\$ 2,982,677</b>	<b>\$ 3,081,433</b>	<b>\$ 107,811</b>	<b>3.63%</b>
Total INSPECTION:	\$ 184,016	\$ 201,000	\$ 166,010	\$ 218,664	\$ 232,625	\$ 31,625	15.73%
<b>Total PUBLIC SAFETY:</b>	<b>\$ 6,871,066</b>	<b>\$ 7,017,541</b>	<b>\$ 5,334,450</b>	<b>\$ 7,047,103</b>	<b>\$ 7,278,872</b>	<b>\$ 261,331</b>	<b>3.72%</b>

Account Number (2026 Budget, Taxes Billed in 2025)	12/31/24 Actual	12/31/25 Budget	9/30/25 Year To Date	Proj YE	2026 Budget	Change from prior budget	% change from prior budget
<b><u>PUBLIC WORKS</u></b>							
Total HIGHWAY ADMINISTRATION:	\$ 174,540	\$ 187,257	\$ 134,879	\$ 182,202	\$ 203,341	\$ 16,084	8.59%
Total PUBLIC WORKS SHOP:	\$ 731,637	\$ 680,223	\$ 593,656	\$ 795,766	\$ 691,503	\$ 11,280	1.66%
Total STREET MAINTENANCE:	\$ 188,122	\$ 250,297	\$ 141,662	\$ 190,702	\$ 251,396	\$ 1,099	0.44%
Total TRAFFIC CONTROL:	\$ 80,189	\$ 65,646	\$ 58,924	\$ 77,196	\$ 64,204	\$ (1,442)	-2.20%
Total SNOW & ICE:	\$ 105,759	\$ 234,695	\$ 108,701	\$ 156,166	\$ 243,057	\$ 8,362	3.56%
Total BRIDGE REPAIR/MAINTENANCE:	\$ 41,697	\$ 46,130	\$ 25,078	\$ 32,501	\$ 44,258	\$ (1,872)	-4.06%
Total TRANSIT:	\$ 132,650	\$ 145,000	\$ 72,095	\$ 145,000	\$ 150,000	\$ 5,000	3.45%
Total WORK DONE FOR OTHER DEPTS:	\$ 191,289	\$ 159,679	\$ 155,569	\$ 204,704	\$ 166,019	\$ 6,340	3.97%
<b>Total DEPARTMENT OF PUBLIC WORKS:</b>	<b>\$ 1,645,881</b>	<b>\$ 1,768,927</b>	<b>\$ 1,290,562</b>	<b>\$ 1,784,237</b>	<b>\$ 1,813,779</b>	<b>\$ 44,852</b>	<b>2.54%</b>
<b><u>HEALTH &amp; HUMAN SERVICES</u></b>							
Total SENIOR CENTER:	\$ 193,517	\$ 205,077	\$ 156,234	\$ 210,136	\$ 217,916	\$ 12,839	6.26%
Total CEMETERIES:	\$ 199,063	\$ 216,731	\$ 169,083	\$ 221,224	\$ 222,193	\$ 5,462	2.52%
<b>Total HEALTH &amp; HUMAN SERVICES:</b>	<b>\$ 392,580</b>	<b>\$ 421,808</b>	<b>\$ 325,317</b>	<b>\$ 431,359</b>	<b>\$ 440,109</b>	<b>\$ 18,301</b>	<b>4.34%</b>
<b><u>CULTURE, REC, &amp; EDUCATION</u></b>							
Total COMMUNITY CENTER:	\$ 419,491	\$ 482,420	\$ 321,385	\$ 477,285	\$ 492,272	\$ 9,852	2.04%
Total PARKS:	\$ 403,311	\$ 397,104	\$ 337,441	\$ 406,556	\$ 422,497	\$ 25,393	6.39%
Total RECREATION:	\$ 314,921	\$ 340,199	\$ 276,676	\$ 345,734	\$ 358,396	\$ 18,197	5.35%
Total SPECIAL EVENTS:	\$ 43,043	\$ 43,115	\$ 35,092	\$ 44,296	\$ 35,253	\$ (7,862)	-18.24%
Total RECREATION FIELDS:	\$ 116,414	\$ 121,966	\$ 85,510	\$ 122,036	\$ 124,416	\$ 2,450	2.01%
Total TRAILS/MEDIAN MAINTENANCE:	\$ 45,566	\$ 38,462	\$ 29,710	\$ 47,215	\$ 41,012	\$ 2,550	6.63%
<b>Total CULTURE, REC &amp; EDUCATION:</b>	<b>\$ 1,342,746</b>	<b>\$ 1,423,266</b>	<b>\$ 1,085,813</b>	<b>\$ 1,443,122</b>	<b>\$ 1,473,845</b>	<b>\$ 50,579</b>	<b>3.55%</b>
<b><u>OTHER FINANCING USES</u></b>							
Total OTHER FINANCING USES:	\$ 582,443	\$ 517,079	\$ 422,792	\$ 550,527	\$ 563,650	\$ 46,571	9.01%
<b>GENERAL FUND Expenditure Total:</b>	<b>\$ 12,157,677</b>	<b>\$ 12,490,541</b>	<b>\$ 9,434,327</b>	<b>\$ 12,543,976</b>	<b>\$ 12,871,652</b>	<b>\$ 381,111</b>	<b>3.05%</b>
Revenues less Expenditures	\$ 76,321	\$ 116	\$ (2,980,271)	\$ (224,411)	\$ -	\$ (116)	
Balance Check to Detail Page	\$ -	\$ -	\$ -	\$ 0	\$ -		

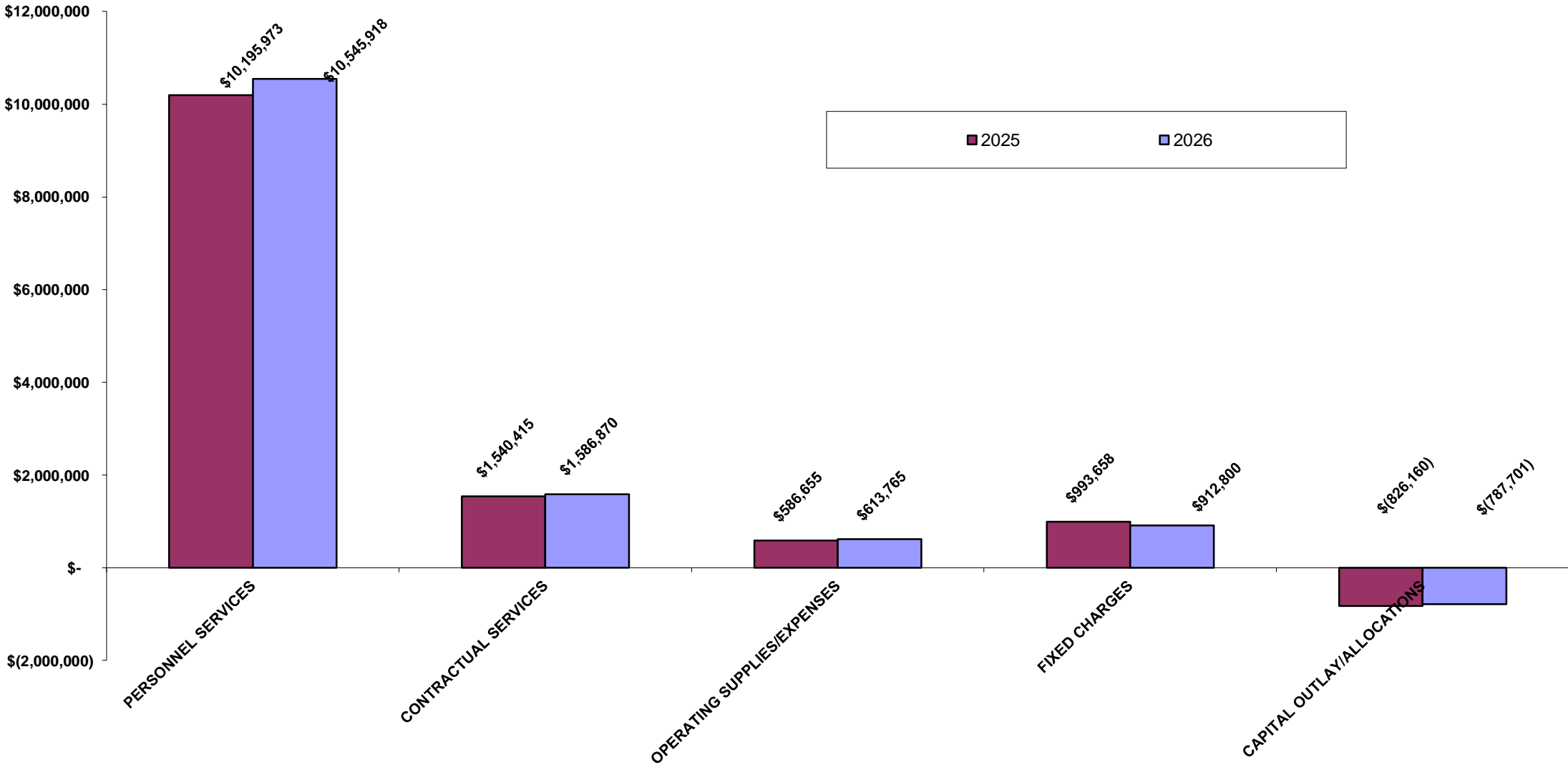
### Budget by Cost Center



### City of Two Rivers - Budgeted Revenues



### Budget by Expense Type



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

Account Number	Account Title (2026 Budget, Taxes Billed in 2025)	12/31/24 Prior year Actual	12/31/25 Cur Year Budget	09/30/25 Year-to-date Actual	Proj YE	2026 Budget	Change from Prev Budget	Percent Change
<b><u>LICENSES &amp; PERMITS</u></b>								
100-44110	LIQUOR LICENSE	\$ 18,650	\$ 19,000	\$ 18,858	\$ 18,505	\$ 19,570	\$ 570	3.00%
100-44120	BAR OPERATOR LICENSE	\$ 5,760	\$ 6,000	\$ 5,160	\$ 5,500	\$ 6,180	\$ 180	3.00%
100-44125	CIGARETTE LICENSE	\$ 200	\$ 200	\$ 100	\$ 100	\$ 206	\$ 6	3.00%
100-44130	BUSINESS OR OCCUPATION	\$ 2,330	\$ 2,500	\$ 2,335	\$ 2,350	\$ 2,575	\$ 75	3.00%
100-44140	CABLE TV FRANCHISE	\$ 97,951	\$ 100,000	\$ 42,158	\$ 84,158	\$ 85,000	\$ (15,000)	-15.00%
100-44200	BICYCLE LICENSE/GOLF CART PERMIT	\$ 1,200	\$ 1,300	\$ 1,550	\$ 1,525	\$ 1,339	\$ 39	3.00%
100-44210	DOG LICENSE	\$ 7,912	\$ 8,000	\$ 2,621	\$ 7,500	\$ 8,240	\$ 240	3.00%
100-44300	BUILDING PERMITS	\$ 100,051	\$ 115,000	\$ 65,090	\$ 110,000	\$ 125,000	\$ 10,000	8.70%
100-44310	ELECTRICAL PERMITS	\$ 19,950	\$ 18,000	\$ 17,471	\$ 18,000	\$ 18,540	\$ 540	3.00%
100-44320	PLUMBING PERMITS	\$ 21,738	\$ 25,000	\$ 13,240	\$ 20,006	\$ 25,750	\$ 750	3.00%
100-44330	SIGN PERMIT	\$ 1,730	\$ 1,700	\$ 1,150	\$ 1,700	\$ 1,751	\$ 51	3.00%
100-44340	CONDITIONAL USE PERMIT	\$ 4,500	\$ 4,500	\$ 2,850	\$ 4,000	\$ 4,635	\$ 135	3.00%
100-44800	SHORT TERM RENTAL PERMIT FEE	\$ 8,250	\$ 6,000	\$ 2,400	\$ 6,000	\$ 7,000	\$ 1,000	16.67%
100-44900	OTHER PERMITS	\$ 16,942	\$ 15,000	\$ 10,286	\$ 15,000	\$ 15,450	\$ 450	3.00%
<b>Total LICENSES &amp; PERMITS:</b>		<b>\$ 307,164</b>	<b>\$ 322,200</b>	<b>\$ 185,269</b>	<b>\$ 294,344</b>	<b>\$ 321,236</b>	<b>\$ (964)</b>	<b>-0.30%</b>
<b><u>FINES &amp; FORFEITURES</u></b>								
100-45110	MUN. COURT FINES/COSTS	\$ 38,969	\$ 40,000	\$ 24,021	\$ 36,535	\$ 40,000	\$ -	0.00%
100-45115	POLICE DEPT TRIP PAYMENTS	\$ 25,634	\$ 30,000	\$ 23,840	\$ 37,570	\$ 30,000	\$ -	0.00%
100-45130	PARKING VIOLATIONS	\$ 14,868	\$ 12,000	\$ 10,637	\$ 13,600	\$ 12,000	\$ -	0.00%
100-45131	UNPAID TRAFFIC JUDGEMENTS	\$ (87)	\$ -	\$ (87)	\$ (165)	\$ -	\$ -	
100-45220	ANIMAL TRANSPORTS	\$ 950	\$ 800	\$ -	\$ -	\$ 800	\$ -	0.00%
<b>Total FINES &amp; FORFEITURES:</b>		<b>\$ 80,334</b>	<b>\$ 82,800</b>	<b>\$ 58,411</b>	<b>\$ 87,540</b>	<b>\$ 82,800</b>	<b>\$ -</b>	<b>0.00%</b>

Account Number	Account Title (2026 Budget, Taxes Billed in 2025)	12/31/24 Prior year Actual	12/31/25 Cur Year Budget	09/30/25 Year-to-date Actual	Proj YE	2026 Budget	Change from Prev Budget	Percent Change
<b>CHARGES FOR SERVICE</b>								
100-46110	GENERAL GOVERNMENT FEES	\$ 24,814	\$ 25,000	\$ 14,840	\$ 21,455	\$ 28,750	\$ 3,750	15.00%
100-46111	PUBLICATIONS FEES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100-46210	LAW ENFORCEMENT FEES	\$ 2,558	\$ 3,000	\$ 1,891	\$ 2,643	\$ 3,090	\$ 90	3.00%
100-46220	FIRE DEPARTMENT FEES	\$ 11,150	\$ 12,000	\$ 31,824	\$ 35,000	\$ 40,000	\$ 28,000	233.33%
100-46225	FIRE DEPT TRIP PAYMENTS	\$ 49,468	\$ 70,000	\$ 27,775	\$ 39,291	\$ 60,000	\$ (10,000)	-14.29%
100-46230	AMBULANCE FEES	\$ 746,839	\$ 895,000	\$ 619,435	\$ 835,000	\$ 900,000	\$ 5,000	0.56%
100-46240	POLICE LIAISON FEES	\$ 242,690	\$ 170,000	\$ 94,764	\$ 175,000	\$ 170,000	\$ -	0.00%
100-46310	PUBLIC WORKS FEES	\$ 240,357	\$ 275,000	\$ 8,773	\$ 275,000	\$ 275,000	\$ -	0.00%
100-46540	CEMETERY PLOTS	\$ 99,545	\$ 110,000	\$ 78,495	\$ 101,310	\$ 111,100	\$ 1,100	1.00%
100-46720	RECREATION FEES	\$ 84,241	\$ 90,000	\$ 78,728	\$ 104,971	\$ 104,000	\$ 14,000	15.56%
100-46743	COMMUNITY CENTER	\$ 39,418	\$ 40,000	\$ 31,536	\$ 42,631	\$ 45,000	\$ 5,000	12.50%
100-46745	SENIOR CENTER	\$ 10,895	\$ 15,000	\$ 9,631	\$ 13,254	\$ 15,000	\$ -	0.00%
<b>Total CHARGES FOR SERVICE:</b>		<b>\$ 1,551,973</b>	<b>\$ 1,705,000</b>	<b>\$ 997,692</b>	<b>\$ 1,645,554</b>	<b>\$ 1,751,940</b>	<b>\$ 46,940</b>	<b>2.75%</b>
<b>INTERDEPARTMENTAL REVENUE</b>								
100-47323	SHARED FIRE EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100-47430	PUBLIC WORKS CHARGES	\$ 452,287	\$ 525,000	\$ 272,244	\$ 525,000	\$ 525,000	\$ -	0.00%
100-47440	RECREATION CHARGES	\$ 35,553	\$ 32,000	\$ 2,352	\$ 32,000	\$ 17,000	\$ (15,000)	-46.88%
100-47450	ECONOMIC DEVELOPMENT CHRG	\$ 22,594	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Total INTERDEPARTMENTAL REVENUE:</b>		<b>\$ 510,434</b>	<b>\$ 557,000</b>	<b>\$ 274,596</b>	<b>\$ 557,000</b>	<b>\$ 542,000</b>	<b>\$ (15,000)</b>	<b>-2.69%</b>
<b>MISCELLANEOUS REVENUE</b>								
100-48100	INTEREST ON INVESTMENTS	\$ 184,835	\$ 100,000	\$ 78,673	\$ 111,633	\$ 150,000	\$ 50,000	50.00%
100-48120	INTEREST INCOME ON TIF ADVANCE	\$ 7,996	\$ 4,000	\$ -	\$ 4,000	\$ 4,000	\$ -	0.00%
100-48121	INT INC ON UTILITY ADVANCES	\$ 32,509	\$ 20,000	\$ -	\$ 30,000	\$ 20,000	\$ -	0.00%
100-48130	INTERST-SPECIAL ASSMTS	\$ 36,955	\$ 40,000	\$ 36,031	\$ 52,602	\$ 40,000	\$ -	0.00%
100-48200	RENT-CITY PROPERTY	\$ 67,332	\$ 70,000	\$ 61,169	\$ 65,190	\$ 354,000	\$ 284,000	405.71%
100-48300	SALE OF PROP & EQUIP	\$ 130,334	\$ 25,000	\$ 36,368	\$ 37,000	\$ 25,000	\$ -	0.00%
100-48400	REFUND FOR PRIOR YEARS	\$ 30,638	\$ 35,000	\$ -	\$ 35,000	\$ 35,000	\$ -	0.00%
100-48440	INSURANCE CLAIMS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100-48500	DONATIONS	\$ 15,604	\$ -	\$ 2,000	\$ 3,000	\$ -	\$ -	
100-48900	OTHER REVENUES	\$ 18,302	\$ 20,000	\$ 3,685	\$ 3,418	\$ 25,000	\$ 5,000	25.00%
<b>Total MISCELLANEOUS REVENUE:</b>		<b>\$ 524,505</b>	<b>\$ 314,000</b>	<b>\$ 217,926</b>	<b>\$ 341,842</b>	<b>\$ 653,000</b>	<b>\$ 339,000</b>	<b>107.96%</b>

Account Number	Account Title (2026 Budget, Taxes Billed in 2025)	12/31/24 Prior year Actual	12/31/25 Cur Year Budget	09/30/25 Year-to-date Actual	Proj YE	2026 Budget	Change from Prev Budget	Percent Change
<b><u>OTHER FINANCING SOURCES</u></b>								
100-49220	TRANSFER FROM PARKING	\$ -	\$ -	\$ -	\$ -	\$ -		
100-49223	TRANS FROM OTHER FUNDS	\$ 271,496	\$ 378,000	\$ 205,420	\$ 279,381	\$ 202,600	\$ (175,400)	-46.40%
100-49310	REAPPROPRIATED SURPLUS	\$ -	\$ -	\$ -		\$ -		
<b>Total OTHER FINANCING SOURCES:</b>		<b>\$ 271,496</b>	<b>\$ 378,000</b>	<b>\$ 205,420</b>	<b>\$ 279,381</b>	<b>\$ 202,600</b>	<b>\$ (175,400)</b>	<b>-46.40%</b>
<b>TOTAL REVENUES</b>		<b>\$ 12,233,997</b>	<b>\$ 12,490,657</b>	<b>\$ 6,454,056</b>	<b>\$ 12,319,565</b>	<b>\$ 12,871,652</b>	<b>\$ 380,995</b>	<b>3.05%</b>

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

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

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

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

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

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

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

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

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

Account Number	Account Title (2026 Budget, Taxes Billed in 2025)	12/31/24 Prior year Actual	12/31/25 Cur Year Budget	09/30/25 Year-to-date Actual	Proj YE	2026 Budget	Change from Prev Budget	Percent Change
<b>TECHNOLOGY</b>								
<b>PERSONNEL SERVICES</b>								
100-51450-1100	FULLTIME SALARIES	\$ 95,354	\$ 95,200	\$ 71,364	\$ 95,278	\$ 95,600	\$ 400	0.42%
100-51450-1200	WAGES - FULLTIME	\$ 62,870	\$ 64,550	\$ 48,361	\$ 64,567	\$ 66,500	\$ 1,950	3.02%
100-51450-1220	WAGES FULLTIME UNION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100-51450-1280	WAGES-LONGEVITY PAY	\$ 4,621	\$ 4,760	\$ -	\$ -	\$ 4,905	\$ 145	3.05%
100-51450-1290	WAGES-OVERTIME	\$ 235	\$ -	\$ -	\$ -	\$ -	\$ -	
100-51450-1310	WI RETIREMENT	\$ 11,395	\$ 11,575	\$ 8,466	\$ 11,327	\$ 12,325	\$ 750	6.48%
100-51450-1320	FICA	\$ 11,878	\$ 12,750	\$ 8,697	\$ 11,644	\$ 13,100	\$ 350	2.75%
100-51450-1330	HEALTH INSURANCE	\$ 31,538	\$ 35,700	\$ 26,707	\$ 35,610	\$ 38,445	\$ 2,745	7.69%
100-51450-1333	HEALTH SAVINGS ACCT EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100-51450-1334	HEALTH INSURANCE OPT-OUT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100-51450-1340	LIFE INSURANCE	\$ 669	\$ 750	\$ 576	\$ 764	\$ 950	\$ 200	26.67%
100-51450-1361	SICK LEAVE PAYOUT	\$ 2,028	\$ 2,090	\$ 2,088	\$ 3,132	\$ 1,695	\$ (395)	-18.90%
	<b>TOTAL</b>	<b>\$ 220,587</b>	<b>\$ 227,375</b>	<b>\$ 166,259</b>	<b>\$ 222,323</b>	<b>\$ 233,520</b>	<b>\$ 6,145</b>	<b>2.70%</b>
<b>CONTRACTUAL SERVICES</b>								
100-51450-2130	PROF SERVICES - IT	\$ 2,000	\$ 5,000	\$ 108	\$ -	\$ 8,000	\$ 3,000	60.00%
100-51450-2200	TELEPHONE EXPENSE	\$ 152	\$ 500	\$ 108	\$ 148	\$ 500	\$ -	0.00%
100-51450-2202	T1 DATA CIRCUIT/INTERNET	\$ 8,905	\$ 6,500	\$ 4,933	\$ 6,623	\$ 11,000	\$ 4,500	69.23%
100-51450-2400	SOFTWARE MAINTENANCE	\$ 44,543	\$ 47,500	\$ 41,347	\$ 45,975	\$ 51,100	\$ 3,600	7.58%
100-51450-2410	MAINTENANCE EQUIPMENT/VEH	\$ 13,138	\$ 15,000	\$ 9,615	\$ 14,423	\$ 17,500	\$ 2,500	16.67%
100-51450-2900	OTHER SERVICES	\$ 22,061	\$ 8,800	\$ 7,989	\$ 11,983	\$ 9,700	\$ 900	10.23%
100-51450-2920	TRAINING	\$ 175	\$ 500	\$ 125	\$ 188	\$ 600	\$ 100	20.00%
	<b>TOTAL</b>	<b>\$ 90,974</b>	<b>\$ 83,800</b>	<b>\$ 64,225</b>	<b>\$ 79,340</b>	<b>\$ 98,400</b>	<b>\$ 14,600</b>	<b>17.42%</b>
<b>OPERATING SUPPLIES/EXPENSES</b>								
100-51450-3100	OFFICE SUPPLIES	\$ 330	\$ 300	\$ 135	\$ 203	\$ 500	\$ 200	66.67%
100-51450-3110	POSTAGE	\$ -	\$ 100	\$ -	\$ -	\$ 100	\$ -	0.00%
100-51450-3210	MEMBERSHIP & DUES	\$ 150	\$ 150	\$ 648	\$ 971	\$ 1,150	\$ 1,000	666.67%
100-51450-3300	TRAVEL	\$ 480	\$ 1,200	\$ 262	\$ 393	\$ 1,000	\$ (200)	-16.67%
100-51450-3900	OTHER SUPPLIES	\$ 1,029	\$ 1,400	\$ 624	\$ 936	\$ 1,500	\$ 100	7.14%
	<b>TOTAL</b>	<b>\$ 1,988</b>	<b>\$ 3,150</b>	<b>\$ 1,668</b>	<b>\$ 2,502</b>	<b>\$ 4,250</b>	<b>\$ 1,100</b>	<b>34.92%</b>

Account Number	Account Title (2026 Budget, Taxes Billed in 2025)	12/31/24 Prior year Actual	12/31/25 Cur Year Budget	09/30/25 Year-to-date Actual	Proj YE	2026 Budget	Change from Prev Budget	Percent Change
<b>CAPITAL OUTLAY</b>								
100-51450-9999	ADMINISTRATIVE COST ALLOCATION	\$ (184,689)	\$ (185,452)	\$ (136,969)	\$ (179,457)	\$ (198,340)	\$ (12,888)	6.95%
	<b>TOTAL</b>	<b>\$ (184,689)</b>	<b>\$ (185,452)</b>	<b>\$ (136,969)</b>	<b>\$ (179,457)</b>	<b>\$ (198,340)</b>	<b>\$ (12,888)</b>	<b>6.95%</b>
	<b>Total INFORMATION SYSTEMS:</b>	<b>\$ 128,860</b>	<b>\$ 128,873</b>	<b>\$ 95,182</b>	<b>\$ 124,708</b>	<b>\$ 137,830</b>	<b>\$ 8,957</b>	<b>6.95%</b>

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

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

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

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

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

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

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

Account Number	Account Title (2026 Budget, Taxes Billed in 2025)	12/31/24 Prior year Actual	12/31/25 Cur Year Budget	09/30/25 Year-to-date Actual	Proj YE	2026 Budget	Change from Prev Budget	Percent Change
<b>INSURANCE</b>								
<b>PERSONNEL SERVICES</b>								
100-51930-1350	OTHER BENEFITS	\$ (6,410)	\$ -	\$ -	\$ -	\$ -	\$ -	
	<b>TOTAL</b>	<b>\$ (6,410)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>FIXED CHARGES</b>								
100-51930-5100	PUBLIC LIABILITY INSURANCE	\$ 81,863	\$ 89,298	\$ 65,709	\$ 87,613	\$ 64,000	\$ (25,298)	-28.33%
100-51930-5110	PROPERTY INSURANCE	\$ 26,505	\$ 30,058	\$ 22,380	\$ 29,841	\$ 35,000	\$ 4,942	16.44%
100-51930-5111	CONTRACTOR EQUIPMENT INS	\$ 12,250	\$ 13,025	\$ 8,843	\$ 11,791	\$ -	\$ (13,025)	-100.00%
100-51930-5120	FLEET INSURANCE	\$ 81,467	\$ 86,017	\$ 62,353	\$ 82,142	\$ 41,000	\$ (45,017)	-52.34%
100-51930-5130	WORKMEN'S COMPENSATION	\$ 165,891	\$ 165,320	\$ 120,618	\$ 160,824	\$ 150,000	\$ (15,320)	-9.27%
100-51930-5140	UMBRELLA INSURANCE	\$ 23,977	\$ 28,024	\$ 20,645	\$ 27,527	\$ -	\$ (28,024)	-100.00%
100-51930-5160	UNEMPLOYMENT COMP BENEFIT	\$ -	\$ 2,500	\$ -	\$ -	\$ 2,500	\$ -	0.00%
100-51930-5180	BOILER INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100-51930-5190	CRIME INSURANCE	\$ 487	\$ 521	\$ 365	\$ 487	\$ 1,500	\$ 979	187.91%
100-51930-5200	INSURANCES	\$ 304	\$ 501	\$ 304	\$ 456	\$ 550	\$ 49	9.78%
	<b>TOTAL</b>	<b>\$ 392,743</b>	<b>\$ 415,264</b>	<b>\$ 301,218</b>	<b>\$ 400,680</b>	<b>\$ 294,550</b>	<b>\$ (120,714)</b>	<b>-29.07%</b>
<b>Total INSURANCE:</b>		<b>\$ 386,333</b>	<b>\$ 415,264</b>	<b>\$ 301,218</b>	<b>\$ 400,680</b>	<b>\$ 294,550</b>	<b>\$ (120,714)</b>	<b>-29.07%</b>
<b>Total GENERAL GOVERNMENT:</b>		<b>\$ 1,322,960</b>	<b>\$ 1,341,920</b>	<b>\$ 975,392</b>	<b>\$ 1,287,627</b>	<b>\$ 1,301,396</b>	<b>\$ (40,524)</b>	<b>-3.02%</b>

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

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

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

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

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

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

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

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

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

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

Account Number	Account Title (2026 Budget, Taxes Billed in 2025)	12/31/24 Prior year Actual	12/31/25 Cur Year Budget	09/30/25 Year-to-date Actual	Proj YE	2026 Budget	Change from Prev Budget	Percent Change
<b>FIREFIGHTERS</b>								
<b>PERSONNEL SERVICES</b>								
100-52210-1220	WAGES - FULLTIME	\$ 1,157,085	\$ 1,224,557	\$ 917,753	\$ 1,220,293	\$ 1,275,415	\$ 50,858	4.15%
100-52210-1222	STEP UP PAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100-52210-1240	WAGES - PART TIME	\$ 44,757	\$ 60,000	\$ 39,349	\$ 55,075	\$ 65,000	\$ 5,000	8.33%
100-52210-1290	WAGES-OVERTIME	\$ 79,578	\$ 60,000	\$ 52,193	\$ 72,000	\$ 61,800	\$ 1,800	3.00%
100-52210-1300	WAGES-SCHOOL INCENTIVE	\$ 31,675	\$ 33,474	\$ 26,195	\$ 34,827	\$ 37,444	\$ 3,970	11.86%
100-52210-1310	WI RETIREMENT	\$ 249,130	\$ 244,000	\$ 199,000	\$ 267,297	\$ 271,525	\$ 27,525	11.28%
100-52210-1320	FICA	\$ 21,734	\$ 23,000	\$ 17,919	\$ 24,184	\$ 25,425	\$ 2,425	10.54%
100-52210-1330	HEALTH INSURANCE	\$ 125,105	\$ 157,960	\$ 107,824	\$ 143,753	\$ 150,938	\$ (7,022)	-4.45%
100-52210-1333	HEALTH SAVINGS ACCT EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100-52210-1334	HEALTH INSURANCE OPT-OUT	\$ 38,308	\$ 40,000	\$ 29,231	\$ 39,231	\$ 40,000	\$ -	0.00%
100-52210-1340	LIFE INSURANCE	\$ 1,779	\$ 2,042	\$ 1,352	\$ 1,787	\$ 1,700	\$ (342)	-16.75%
100-52210-1361	SICK LEAVE PAYOUT	\$ 4,173	\$ 4,471	\$ 4,207	\$ 6,310	\$ 4,600	\$ 129	2.89%
100-52210-1381	HOLIDAY BUYOUT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100-52210-1391	WAGES-FLSA	\$ 8,291	\$ 7,320	\$ 7,793	\$ 10,981	\$ 9,245	\$ 1,925	26.30%
	<b>TOTAL</b>	<b>\$ 1,761,615</b>	<b>\$ 1,856,824</b>	<b>\$ 1,402,815</b>	<b>\$ 1,875,739</b>	<b>\$ 1,943,092</b>	<b>\$ 86,268</b>	<b>4.65%</b>
<b>CONTRACTUAL SERVICES</b>								
100-52210-2410	MAINTENANCE EQUIPMENT/VEH	\$ 15,006	\$ 13,000	\$ 14,506	\$ 18,180	\$ 15,000	\$ 2,000	15.38%
100-52210-2900	OTHER SERVICES	\$ 1,616	\$ 9,000	\$ 6,690	\$ 9,951	\$ 10,500	\$ 1,500	16.67%
	<b>TOTAL</b>	<b>\$ 16,622</b>	<b>\$ 22,000</b>	<b>\$ 21,196</b>	<b>\$ 28,131</b>	<b>\$ 25,500</b>	<b>\$ 3,500</b>	<b>15.91%</b>
<b>OPERATING SUPPLIES/EXPENSES</b>								
100-52210-3410	GAS & OIL	\$ 7,306	\$ 8,000	\$ 4,796	\$ 6,721	\$ 7,000	\$ (1,000)	-12.50%
100-52210-3900	OTHER SUPPLIES	\$ 1,231	\$ 2,000	\$ 1,211	\$ 1,892	\$ 2,500	\$ 500	25.00%
	<b>TOTAL</b>	<b>\$ 8,537</b>	<b>\$ 10,000</b>	<b>\$ 6,007</b>	<b>\$ 8,613</b>	<b>\$ 9,500</b>	<b>\$ (500)</b>	<b>-5.00%</b>
<b>Total FIREFIGHTERS:</b>		<b>\$ 1,786,773</b>	<b>\$ 1,888,824</b>	<b>\$ 1,430,018</b>	<b>\$ 1,912,483</b>	<b>\$ 1,978,092</b>	<b>\$ 89,268</b>	<b>4.73%</b>

Account Number	Account Title (2026 Budget, Taxes Billed in 2025)	12/31/24 Prior year Actual	12/31/25 Cur Year Budget	09/30/25 Year-to-date Actual	Proj YE	2026 Budget	Change from Prev Budget	Percent Change
<b>AMBULANCE</b>								
<b>PERSONNEL SERVICES</b>								
100-52300-1281	WAGES-EMS PREMIUM PAY	\$ 116,921	\$ 123,292	\$ 89,041	\$ 118,041	\$ 123,000	\$ (292)	-0.24%
100-52300-1282	AMBULANCE TRANSPORT PAY	\$ 34,379	\$ 40,000	\$ 20,927	\$ 27,902	\$ 40,000	\$ -	0.00%
100-52300-1290	WAGES-OVERTIME	\$ 177,471	\$ 145,000	\$ 109,789	\$ 146,385	\$ 150,000	\$ 5,000	3.45%
100-52300-1310	WI RETIREMENT	\$ 63,758	\$ 63,100	\$ 43,260	\$ 58,717	\$ 61,415	\$ (1,685)	-2.67%
100-52300-1320	FICA	\$ 4,531	\$ 4,600	\$ 3,022	\$ 4,108	\$ 4,540	\$ (60)	-1.30%
100-52300-1330	HEALTH INSURANCE	\$ 31,995	\$ -	\$ 24,873	\$ 33,166	\$ 36,000	\$ 36,000	
100-52300-1340	LIFE INSURANCE	\$ 450	\$ -	\$ 319	\$ 423	\$ 400	\$ 400	
	<b>TOTAL</b>	<b>\$ 429,504</b>	<b>\$ 375,992</b>	<b>\$ 291,230</b>	<b>\$ 388,742</b>	<b>\$ 415,355</b>	<b>\$ 39,363</b>	<b>10.47%</b>
<b>CONTRACTUAL SERVICES</b>								
100-52300-2410	MAINTENANCE EQUIPMENT/VEH	\$ 11,391	\$ 8,000	\$ 8,204	\$ 10,569	\$ 10,000	\$ 2,000	25.00%
100-52300-2900	OTHER SERVICES	\$ 4,550	\$ 7,000	\$ 488	\$ 732	\$ 7,000	\$ -	0.00%
100-52300-2920	TRAINING	\$ 193	\$ 4,000	\$ 1,176	\$ 1,764	\$ 4,000	\$ -	0.00%
	<b>TOTAL</b>	<b>\$ 16,134</b>	<b>\$ 19,000</b>	<b>\$ 9,868</b>	<b>\$ 13,065</b>	<b>\$ 21,000</b>	<b>\$ 2,000</b>	<b>10.53%</b>
<b>OPERATING SUPPLIES/EXPENSES</b>								
100-52300-3210	MEMBERSHIP & DUES	\$ 210	\$ 1,000	\$ -	\$ -	\$ 1,000	\$ -	0.00%
100-52300-3300	TRAVEL	\$ 1,311	\$ 1,600	\$ 1,446	\$ 2,073	\$ 2,000	\$ 400	25.00%
100-52300-3410	GAS & OIL	\$ 15,001	\$ 21,000	\$ 11,045	\$ 15,452	\$ 19,000	\$ (2,000)	-9.52%
100-52300-3900	OTHER SUPPLIES	\$ 19,193	\$ 20,000	\$ 8,433	\$ 15,941	\$ 20,000	\$ -	0.00%
	<b>TOTAL</b>	<b>\$ 35,714</b>	<b>\$ 43,600</b>	<b>\$ 20,923</b>	<b>\$ 33,466</b>	<b>\$ 42,000</b>	<b>\$ (1,600)</b>	<b>-3.67%</b>
	<b>Total AMBULANCE:</b>	<b>\$ 481,352</b>	<b>\$ 438,592</b>	<b>\$ 322,022</b>	<b>\$ 435,272</b>	<b>\$ 478,355</b>	<b>\$ 39,763</b>	<b>9.07%</b>
	<b>Total FIRE DEPARTMENT:</b>	<b>\$ 2,877,278</b>	<b>\$ 2,973,622</b>	<b>\$ 2,229,317</b>	<b>\$ 2,982,677</b>	<b>\$ 3,081,433</b>	<b>\$ 107,811</b>	<b>3.63%</b>

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

Account Number	Account Title (2026 Budget, Taxes Billed in 2025)	12/31/24 Prior year Actual	12/31/25 Cur Year Budget	09/30/25 Year-to-date Actual	Proj YE	2026 Budget	Change from Prev Budget	Percent Change
<b>OPERATING SUPPLIES/EXPENSES</b>								
100-52400-3100	OFFICE SUPPLIES	\$ 1,868	\$ 1,800	\$ 908	\$ 1,184	\$ 1,800	\$ -	0.00%
100-52400-3110	POSTAGE	\$ 665	\$ 1,500	\$ 706	\$ 1,053	\$ 1,500	\$ -	0.00%
100-52400-3210	MEMBERSHIP & DUES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100-52400-3300	TRAVEL	\$ 27	\$ 700	\$ 85	\$ 127	\$ 700	\$ -	0.00%
100-52400-3410	GAS & OIL	\$ 362	\$ 250	\$ 278	\$ 417	\$ 230	\$ (20)	-8.00%
100-52400-3850	CLOTHING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	<b>TOTAL</b>	<b>\$ 2,922</b>	<b>\$ 4,250</b>	<b>\$ 1,977</b>	<b>\$ 2,781</b>	<b>\$ 4,230</b>	<b>\$ (20)</b>	<b>-0.47%</b>
<b>Total INSPECTION:</b>		<b>\$ 184,016</b>	<b>\$ 201,000</b>	<b>\$ 166,010</b>	<b>\$ 218,664</b>	<b>\$ 232,625</b>	<b>\$ 31,625</b>	<b>15.73%</b>
<b>Total PUBLIC SAFETY:</b>		<b>\$ 6,871,066</b>	<b>\$ 7,017,541</b>	<b>\$ 5,334,450</b>	<b>\$ 7,047,103</b>	<b>\$ 7,278,872</b>	<b>\$ 261,331</b>	<b>3.72%</b>

Account Number	Account Title (2026 Budget, Taxes Billed in 2025)	12/31/24 Prior year Actual	12/31/25 Cur Year Budget	09/30/25 Year-to-date Actual	Proj YE	2026 Budget	Change from Prev Budget	Percent Change
<b>PUBLIC WORKS</b>								
<b>DPW ADMINISTRATION</b>								
<b>PERSONNEL SERVICES</b>								
100-53100-1100	FULLTIME SALARIES	\$ 24,248	\$ 24,840	\$ 18,624	\$ 24,762	\$ 25,584	\$ 744	3.00%
100-53100-1200	WAGES - FULLTIME	\$ 66,358	\$ 61,227	\$ 47,278	\$ 63,095	\$ 63,061	\$ 1,834	3.00%
100-53100-1220	WAGES - FULLTIME	\$ 28,450	\$ 29,209	\$ 21,900	\$ 29,119	\$ 32,234	\$ 3,025	10.36%
100-53100-1230	WAGES - PART TIME	\$ -	\$ 3,408	\$ -	\$ -	\$ 8,000	\$ 4,592	134.74%
100-53100-1240	WAGES - PART TIME	\$ -	\$ -	\$ 4,754	\$ 5,985	\$ -	\$ -	
100-53100-1280	WAGES-LONGEVITY PAY	\$ -	\$ 3,061	\$ -	\$ 3,061	\$ 3,153	\$ 92	3.01%
100-53100-1290	WAGES-OVERTIME	\$ 44	\$ 2,989	\$ -	\$ -	\$ 2,318	\$ (671)	-22.45%
100-53100-1310	WI RETIREMENT	\$ 8,220	\$ 8,530	\$ 6,102	\$ 8,130	\$ 9,135	\$ 605	7.09%
100-53100-1320	FICA	\$ 8,840	\$ 9,650	\$ 6,853	\$ 9,102	\$ 9,990	\$ 340	3.52%
100-53100-1330	HEALTH INSURANCE	\$ 18,086	\$ 19,130	\$ 15,292	\$ 20,390	\$ 22,011	\$ 2,881	15.06%
100-53100-1333	HEALTH SAVINGS ACCT EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100-53100-1334	HEALTH INSURANCE OPT-OUT	\$ 2,500	\$ 2,500	\$ 1,827	\$ 2,596	\$ 2,500	\$ -	0.00%
100-53100-1340	LIFE INSURANCE	\$ 542	\$ 600	\$ 419	\$ 629	\$ 650	\$ 50	8.33%
100-53100-1361	SICK LEAVE PAYOUT	\$ -	\$ 1,413	\$ -	\$ -	\$ 1,456	\$ 43	3.04%
	<b>TOTAL</b>	<b>\$ 157,288</b>	<b>\$ 166,557</b>	<b>\$ 123,049</b>	<b>\$ 166,869</b>	<b>\$ 180,091</b>	<b>\$ 13,534</b>	<b>8.13%</b>
<b>CONTRACTUAL SERVICES</b>								
100-53100-2100	PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100-53100-2200	TELEPHONE EXPENSE	\$ 269	\$ 400	\$ 168	\$ 237	\$ 400	\$ -	0.00%
100-53100-2201	CELLULAR PHONE	\$ 1,127	\$ 1,600	\$ 908	\$ 1,252	\$ 1,600	\$ -	0.00%
100-53100-2410	MAINTENANCE EQUIPMENT/VEH	\$ 7,614	\$ 6,500	\$ 4,279	\$ 5,705	\$ 6,500	\$ -	0.00%
100-53100-2900	OTHER SERVICES	\$ 310	\$ 600	\$ 305	\$ 379	\$ 600	\$ -	0.00%
100-53100-2920	TRAINING	\$ 239	\$ 2,000	\$ 239	\$ 359	\$ 1,000	\$ (1,000)	-50.00%
	<b>TOTAL</b>	<b>\$ 9,559</b>	<b>\$ 11,100</b>	<b>\$ 5,898</b>	<b>\$ 7,932</b>	<b>\$ 10,100</b>	<b>\$ (1,000)</b>	<b>-9.01%</b>

Account Number	Account Title (2026 Budget, Taxes Billed in 2025)	12/31/24 Prior year Actual	12/31/25 Cur Year Budget	09/30/25 Year-to-date Actual	Proj YE	2026 Budget	Change from Prev Budget	Percent Change
<b>OPERATING SUPPLIES/EXPENSES</b>								
100-53100-3100	OFFICE SUPPLIES	\$ 3,649	\$ 4,500	\$ 2,116	\$ 2,971	\$ 4,500	\$ -	0.00%
100-53100-3110	POSTAGE	\$ 539	\$ 600	\$ 420	\$ 41	\$ 300	\$ (300)	-50.00%
100-53100-3210	MEMBERSHIP & DUES	\$ 447	\$ 900	\$ 260	\$ 390	\$ 450	\$ (450)	-50.00%
100-53100-3220	PUBLICATIONS	\$ -	\$ 200	\$ -	\$ -	\$ -	\$ (200)	-100.00%
100-53100-3300	TRAVEL	\$ -	\$ 500	\$ -	\$ -	\$ -	\$ (500)	-100.00%
100-53100-3410	GAS & OIL	\$ 1,345	\$ 1,300	\$ 701	\$ 1,052	\$ 1,300	\$ -	0.00%
100-53100-3850	CLOTHING	\$ 100	\$ 200	\$ 100	\$ -	\$ 200	\$ -	0.00%
100-53100-3900	OTHER SUPPLIES	\$ 1,613	\$ 1,400	\$ 2,335	\$ 2,947	\$ 6,400	\$ 5,000	357.14%
	<b>TOTAL</b>	<b>\$ 7,692</b>	<b>\$ 9,600</b>	<b>\$ 5,932</b>	<b>\$ 7,401</b>	<b>\$ 13,150</b>	<b>\$ 3,550</b>	<b>36.98%</b>
<b>Total HIGHWAY ADMINISTRATION:</b>		<b>\$ 174,540</b>	<b>\$ 187,257</b>	<b>\$ 134,879</b>	<b>\$ 182,202</b>	<b>\$ 203,341</b>	<b>\$ 16,084</b>	<b>8.59%</b>

Account Number	Account Title (2026 Budget, Taxes Billed in 2025)	12/31/24 Prior year Actual	12/31/25 Cur Year Budget	09/30/25 Year-to-date Actual	Proj YE	2026 Budget	Change from Prev Budget	Percent Change
<b>PUBLIC WORKS SHOP</b>								
<b>PERSONNEL SERVICES</b>								
100-53200-1100	FULLTIME SALARIES	\$ 24,248	\$ 24,840	\$ 18,624	\$ 24,762	\$ 25,584	\$ 744	3.00%
100-53200-1200	WAGES - FULLTIME	\$ 9,183	\$ 7,300	\$ 3,609	\$ 5,015	\$ 7,600	\$ 300	
100-53200-1220	WAGES - FULLTIME	\$ 316,250	\$ 233,731	\$ 243,909	\$ 321,612	\$ 236,055	\$ 2,324	0.99%
100-53200-1230	WAGES - PART TIME	\$ 8,866	\$ 30,972	\$ 7,960	\$ 11,133	\$ 34,289	\$ 3,317	10.71%
100-53200-1240	WAGES - PART TIME	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100-53200-1250	WAGES-STANDBY PAY	\$ 15,318	\$ 29,375	\$ 10,839	\$ 15,595	\$ 25,000	\$ (4,375)	-14.89%
100-53200-1260	WAGES-SHIFT DIFFERENTIAL PAY	\$ -	\$ 1,200	\$ -	\$ -	\$ 300	\$ (900)	-75.00%
100-53200-1270	WAGES-TEMPORARY PART TIME	\$ 6,403	\$ -	\$ 3,004	\$ 3,842	\$ 4,500	\$ 4,500	
100-53200-1280	WAGES-LONGEVITY PAY	\$ 6,269	\$ 5,043	\$ -	\$ 6,457	\$ 6,650	\$ 1,607	31.87%
100-53200-1290	WAGES-OVERTIME	\$ 1,290	\$ 1,297	\$ 294	\$ 3,500	\$ 898	\$ (399)	-30.78%
100-53200-1310	WI RETIREMENT	\$ 28,301	\$ 19,679	\$ 21,527	\$ 28,746	\$ 20,182	\$ 503	2.55%
100-53200-1320	FICA	\$ 35,036	\$ 25,198	\$ 26,052	\$ 34,907	\$ 25,268	\$ 70	0.28%
100-53200-1330	HEALTH INSURANCE	\$ 113,115	\$ 69,753	\$ 91,912	\$ 122,549	\$ 64,693	\$ (5,060)	-7.25%
100-53200-1333	HEALTH SAVINGS ACCT EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100-53200-1334	HEALTH INSURANCE OPT-OUT	\$ 11,000	\$ 10,000	\$ 8,500	\$ 11,942	\$ 12,000	\$ 2,000	20.00%
100-53200-1340	LIFE INSURANCE	\$ 1,409	\$ 1,400	\$ 1,157	\$ 1,736	\$ 1,900	\$ 500	35.71%
100-53200-1361	SICK LEAVE PAYOUT	\$ -	\$ 2,435	\$ -	\$ -	\$ 2,435	\$ -	0.00%
	<b>TOTAL</b>	<b>\$ 576,687</b>	<b>\$ 462,223</b>	<b>\$ 437,387</b>	<b>\$ 591,796</b>	<b>\$ 467,353</b>	<b>\$ 5,130</b>	<b>1.11%</b>
<b>CONTRACTUAL SERVICES</b>								
100-53200-2200	TELEPHONE EXPENSE	\$ 309	\$ 400	\$ 216	\$ 300	\$ 400	\$ -	0.00%
100-53200-2201	CELLULAR PHONE	\$ 2,526	\$ 2,700	\$ 1,210	\$ 1,676	\$ 2,500	\$ (200)	-7.41%
100-53200-2210	ELECTRICITY	\$ 4,046	\$ 5,500	\$ 3,580	\$ 4,684	\$ 5,500	\$ -	0.00%
100-53200-2230	WATER EXPENSE	\$ 2,810	\$ 3,500	\$ 2,412	\$ 3,233	\$ 3,500	\$ -	0.00%
100-53200-2250	STORMWATER EXPENSE	\$ 2,437	\$ 2,500	\$ 1,828	\$ 2,437	\$ 2,500	\$ -	0.00%
100-53200-2410	MAINTENANCE EQUIPMENT/VEH	\$ 53,518	\$ 65,000	\$ 79,258	\$ 101,547	\$ 85,000	\$ 20,000	30.77%
100-53200-2900	OTHER SERVICES	\$ 8,650	\$ 25,000	\$ 4,697	\$ 6,727	\$ 8,000	\$ (17,000)	-68.00%
100-53200-2920	TRAINING	\$ 626	\$ 2,000	\$ 700	\$ 1,050	\$ 1,500	\$ (500)	-25.00%
	<b>TOTAL</b>	<b>\$ 74,922</b>	<b>\$ 106,600</b>	<b>\$ 93,901</b>	<b>\$ 121,654</b>	<b>\$ 108,900</b>	<b>\$ 2,300</b>	<b>2.16%</b>

Account Number	Account Title (2026 Budget, Taxes Billed in 2025)	12/31/24 Prior year Actual	12/31/25 Cur Year Budget	09/30/25 Year-to-date Actual	Proj YE	2026 Budget	Change from Prev Budget	Percent Change
<b>OPERATING SUPPLIES/EXPENSES</b>								
100-53200-3100	OFFICE SUPPLIES	\$ 1,317	\$ 1,700	\$ 338	\$ 465	\$ 1,000	\$ (700)	-41.18%
100-53200-3110	POSTAGE	\$ -	\$ 100	\$ -	\$ -	\$ 50	\$ (50)	-50.00%
100-53200-3220	PUBLICATIONS	\$ 300	\$ 300	\$ -	\$ -	\$ 100	\$ (200)	-66.67%
100-53200-3300	TRAVEL	\$ -	\$ 300	\$ -	\$ -	\$ 100	\$ (200)	-66.67%
100-53200-3410	GAS & OIL	\$ 46,475	\$ 80,000	\$ 24,829	\$ 35,000	\$ 65,000	\$ (15,000)	-18.75%
100-53200-3500	BLDGS./GRNDS MAINT	\$ 3,967	\$ 6,000	\$ 1,736	\$ 2,604	\$ 6,000	\$ -	0.00%
100-53200-3850	CLOTHING	\$ 400	\$ 1,500	\$ 260	\$ 390	\$ 1,500	\$ -	0.00%
100-53200-3900	OTHER SUPPLIES	\$ 26,459	\$ 20,000	\$ 34,395	\$ 42,642	\$ 40,000	\$ 20,000	100.00%
	<b>TOTAL</b>	<b>\$ 78,919</b>	<b>\$ 109,900</b>	<b>\$ 61,558</b>	<b>\$ 81,101</b>	<b>\$ 113,750</b>	<b>\$ 3,850</b>	<b>3.50%</b>
<b>FIXED CHARGES</b>								
100-53200-5310	RENT/LEASE	\$ 1,110	\$ 1,500	\$ 810	\$ 1,215	\$ 1,500	\$ -	0.00%
	<b>TOTAL</b>	<b>\$ 1,110</b>	<b>\$ 1,500</b>	<b>\$ 810</b>	<b>\$ 1,215</b>	<b>\$ 1,500</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Total PUBLIC WORKS SHOP:</b>		<b>\$ 731,637</b>	<b>\$ 680,223</b>	<b>\$ 593,656</b>	<b>\$ 795,766</b>	<b>\$ 691,503</b>	<b>\$ 11,280</b>	<b>1.66%</b>

Account Number	Account Title (2026 Budget, Taxes Billed in 2025)	12/31/24 Prior year Actual	12/31/25 Cur Year Budget	09/30/25 Year-to-date Actual	Proj YE	2026 Budget	Change from Prev Budget	Percent Change
<b>STREET MAINTENANCE</b>								
<b>PERSONNEL SERVICES</b>								
100-53300-1220	WAGES - FULLTIME	\$ 15,156	\$ 49,467	\$ 14,708	\$ 21,204	\$ 51,576	\$ 2,109	4.26%
100-53300-1260	WAGES-SHIFT DIFFERENTIAL PAY	\$ 641	\$ 2,200	\$ -	\$ -	\$ 2,200	\$ -	0.00%
100-53300-1290	WAGES-OVERTIME	\$ -	\$ 1,945	\$ -	\$ -	\$ 1,347	\$ (598)	-30.77%
100-53300-1310	WI RETIREMENT	\$ 725	\$ 3,715	\$ 781	\$ 1,125	\$ 3,969	\$ 254	6.83%
100-53300-1320	FICA	\$ 978	\$ 4,089	\$ 901	\$ 1,294	\$ 4,217	\$ 128	3.13%
100-53300-1330	HEALTH INSURANCE	\$ 1,300	\$ 15,856	\$ 1,706	\$ 2,275	\$ 15,063	\$ (793)	-5.00%
100-53300-1340	LIFE INSURANCE	\$ 14	\$ 25	\$ 15	\$ 23	\$ 25	\$ -	0.00%
	<b>TOTAL</b>	<b>\$ 18,814</b>	<b>\$ 77,297</b>	<b>\$ 18,111</b>	<b>\$ 25,921</b>	<b>\$ 78,396</b>	<b>\$ 1,099</b>	<b>1.42%</b>
<b>CONTRACTUAL SERVICES</b>								
100-53300-2210	STREET LIGHTING	\$ 157,593	\$ 160,000	\$ 116,799	\$ 154,983	\$ 160,000	\$ -	0.00%
100-53300-2900	OTHER SERVICES	\$ 3,564	\$ 5,000	\$ 2,608	\$ 3,912	\$ 5,000	\$ -	0.00%
	<b>TOTAL</b>	<b>\$ 161,157</b>	<b>\$ 165,000</b>	<b>\$ 119,406</b>	<b>\$ 158,895</b>	<b>\$ 165,000</b>	<b>\$ -</b>	<b>0.00%</b>
<b>OPERATING SUPPLIES/EXPENSES</b>								
100-53300-3900	OTHER SUPPLIES	\$ 8,151	\$ 8,000	\$ 4,145	\$ 5,886	\$ 8,000	\$ -	0.00%
	<b>TOTAL</b>	<b>\$ 8,151</b>	<b>\$ 8,000</b>	<b>\$ 4,145</b>	<b>\$ 5,886</b>	<b>\$ 8,000</b>	<b>\$ -</b>	<b>0.00%</b>
<b>CAPITAL OUTLAY</b>								
100-53300-8130	CO - CONSTRUCTION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		
<b>Total STREET MAINTENANCE:</b>		<b>\$ 188,122</b>	<b>\$ 250,297</b>	<b>\$ 141,662</b>	<b>\$ 190,702</b>	<b>\$ 251,396</b>	<b>\$ 1,099</b>	<b>0.44%</b>

Account Number	Account Title (2026 Budget, Taxes Billed in 2025)	12/31/24 Prior year Actual	12/31/25 Cur Year Budget	09/30/25 Year-to-date Actual	Proj YE	2026 Budget	Change from Prev Budget	Percent Change
<b>TRAFFIC CONTROL</b>								
<b>PERSONNEL SERVICES</b>								
100-53320-1220	WAGES - FULLTIME	\$ 39,598	\$ 29,556	\$ 36,408	\$ 48,543	\$ 29,323	\$ (233)	-0.79%
100-53320-1290	WAGES-OVERTIME	\$ 312	\$ 648	\$ 333	\$ 499	\$ 449	\$ (199)	-30.73%
100-53320-1310	WI RETIREMENT	\$ 2,582	\$ 2,096	\$ 2,320	\$ 3,201	\$ 2,244	\$ 148	7.08%
100-53320-1320	FICA	\$ 2,887	\$ 2,307	\$ 2,606	\$ 3,618	\$ 2,278	\$ (29)	-1.28%
100-53320-1330	HEALTH INSURANCE	\$ 4,488	\$ 6,979	\$ 3,813	\$ 5,085	\$ 6,336	\$ (643)	-9.21%
100-53320-1340	LIFE INSURANCE	\$ 56	\$ 60	\$ 45	\$ 67	\$ 75	\$ 15	25.00%
	<b>TOTAL</b>	<b>\$ 49,924</b>	<b>\$ 41,646</b>	<b>\$ 45,524</b>	<b>\$ 61,013</b>	<b>\$ 40,704</b>	<b>\$ (942)</b>	<b>-2.26%</b>
<b>CONTRACTUAL SERVICES</b>								
100-53320-2210	ELECTRICITY	\$ 5,249	\$ 5,500	\$ 3,992	\$ 5,319	\$ 5,000	\$ (500)	-9.09%
100-53320-2900	OTHER SERVICES	\$ 1,108	\$ 3,000	\$ -	\$ -	\$ 3,000	\$ -	0.00%
	<b>TOTAL</b>	<b>\$ 6,356</b>	<b>\$ 8,500</b>	<b>\$ 3,992</b>	<b>\$ 5,319</b>	<b>\$ 8,000</b>	<b>\$ (500)</b>	<b>-5.88%</b>
<b>OPERATING SUPPLIES/EXPENSES</b>								
100-53320-3900	OTHER SUPPLIES	\$ 2,736	\$ 3,000	\$ 55	\$ 83	\$ 3,000	\$ -	0.00%
	<b>TOTAL</b>	<b>\$ 2,736</b>	<b>\$ 3,000</b>	<b>\$ 55</b>	<b>\$ 83</b>	<b>\$ 3,000</b>	<b>\$ -</b>	<b>0.00%</b>
<b>CAPITAL OUTLAY</b>								
100-53320-8170	CO - OTHER IMPROVEMENTS	\$ 21,173	\$ 12,500	\$ 9,352	\$ 10,781	\$ 12,500	\$ -	0.00%
	<b>TOTAL</b>	<b>\$ 21,173</b>	<b>\$ 12,500</b>	<b>\$ 9,352</b>	<b>\$ 10,781</b>	<b>\$ 12,500</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Total TRAFFIC CONTROL:</b>		<b>\$ 80,189</b>	<b>\$ 65,646</b>	<b>\$ 58,924</b>	<b>\$ 77,196</b>	<b>\$ 64,204</b>	<b>\$ (1,442)</b>	<b>-2.20%</b>

Account Number	Account Title (2026 Budget, Taxes Billed in 2025)	12/31/24 Prior year Actual	12/31/25 Cur Year Budget	09/30/25 Year-to-date Actual	Proj YE	2026 Budget	Change from Prev Budget	Percent Change
<b>SNOW &amp; ICE REMOVAL</b>								
<b>PERSONNEL SERVICES</b>								
100-53330-1200	WAGES - FULLTIME	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100-53330-1220	WAGES - FULLTIME	\$ 42,785	\$ 93,189	\$ 32,750	\$ 47,595	\$ 96,807	\$ 3,618	3.88%
100-53330-1250	WAGES-STANDBY PAY	\$ -	\$ 524	\$ -	\$ -	\$ -	\$ (524)	-100.00%
100-53330-1260	WAGES-SHIFT DIFFERENTIAL PAY	\$ -	\$ 600	\$ -	\$ -	\$ -	\$ (600)	-100.00%
100-53330-1270	WAGES-TEMPORARY PT	\$ -	\$ 10,300	\$ 1,200	\$ 6,500	\$ 10,610	\$ 310	3.01%
100-53330-1290	WAGES-OVERTIME	\$ 8,912	\$ 17,500	\$ 9,697	\$ 14,545	\$ 20,000	\$ 2,500	14.29%
100-53330-1310	WI RETIREMENT	\$ 2,761	\$ 9,090	\$ 2,077	\$ 3,115	\$ 8,956	\$ (134)	-1.47%
100-53330-1320	FICA	\$ 2,187	\$ 10,745	\$ 1,677	\$ 2,516	\$ 10,278	\$ (467)	-4.35%
100-53330-1330	HEALTH INSURANCE	\$ 5,133	\$ 29,937	\$ 7,162	\$ 9,550	\$ 28,590	\$ (1,347)	-4.50%
100-53330-1333	HEALTH SAVINGS ACCT EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100-53330-1340	LIFE INSURANCE	\$ 42	\$ 60	\$ 76	\$ 114	\$ 67	\$ 7	11.93%
	<b>TOTAL</b>	<b>\$ 61,820</b>	<b>\$ 171,945</b>	<b>\$ 54,639</b>	<b>\$ 83,935</b>	<b>\$ 175,307</b>	<b>\$ 3,362</b>	<b>1.96%</b>
<b>CONTRACTUAL SERVICES</b>								
100-53330-2900	OTHER SERVICES	\$ 7,094	\$ 2,500	\$ 920	\$ 1,381	\$ 2,500	\$ -	0.00%
100-53330-2910	PRINTING/ADVERTISING	\$ 714	\$ 250	\$ -	\$ -	\$ 250	\$ -	0.00%
	<b>TOTAL</b>	<b>\$ 7,808</b>	<b>\$ 2,750</b>	<b>\$ 920</b>	<b>\$ 1,381</b>	<b>\$ 2,750</b>	<b>\$ -</b>	<b>0.00%</b>
<b>OPERATING SUPPLIES/EXPENSES</b>								
100-53330-3900	OTHER SUPPLIES	\$ 36,131	\$ 60,000	\$ 53,141	\$ 70,850	\$ 65,000	\$ 5,000	8.33%
	<b>TOTAL</b>	<b>\$ 36,131</b>	<b>\$ 60,000</b>	<b>\$ 53,141</b>	<b>\$ 70,850</b>	<b>\$ 65,000</b>	<b>\$ 5,000</b>	<b>8.33%</b>
	<b>Total SNOW &amp; ICE:</b>	<b>\$ 105,759</b>	<b>\$ 234,695</b>	<b>\$ 108,701</b>	<b>\$ 156,166</b>	<b>\$ 243,057</b>	<b>\$ 8,362</b>	<b>3.56%</b>

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

Account Number	Account Title (2026 Budget, Taxes Billed in 2025)	12/31/24 Prior year Actual	12/31/25 Cur Year Budget	09/30/25 Year-to-date Actual	Proj YE	2026 Budget	Change from Prev Budget	Percent Change
<b>WORK FOR OTHER DEPARTMENTS</b>								
<b>PERSONNEL SERVICES</b>								
100-53650-1220	WAGES - FULLTIME	\$ 146,153	\$ 107,931	\$ 120,422	\$ 158,666	\$ 115,533	\$ 7,602	7.04%
100-53650-1260	WAGES-SHIFT DIFFERENTIAL PAY	\$ 145	\$ -	\$ -	\$ -	\$ -	\$ -	
100-53650-1290	WAGES-OVERTIME	\$ 2,116	\$ 2,390	\$ 804	\$ 563	\$ 1,795	\$ (595)	-24.88%
100-53650-1310	WI RETIREMENT	\$ 9,823	\$ 7,667	\$ 7,863	\$ 10,319	\$ 8,448	\$ 781	10.18%
100-53650-1320	FICA	\$ 8,198	\$ 8,440	\$ 7,125	\$ 9,325	\$ 8,976	\$ 536	6.35%
100-53650-1330	HEALTH INSURANCE	\$ 24,690	\$ 33,076	\$ 19,202	\$ 25,603	\$ 31,092	\$ (1,984)	-6.00%
100-53650-1340	LIFE INSURANCE	\$ 163	\$ 175	\$ 152	\$ 228	\$ 175	\$ -	0.00%
	<b>TOTAL</b>	<b>\$ 191,289</b>	<b>\$ 159,679</b>	<b>\$ 155,569</b>	<b>\$ 204,704</b>	<b>\$ 166,019</b>	<b>\$ 6,340</b>	<b>3.97%</b>
<b>OPERATING SUPPLIES/EXPENSES</b>								
100-536503900	OTHER SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>Total WORK DONE FOR OTHER DEPTS:</b>		<b>\$ 191,289</b>	<b>\$ 159,679</b>	<b>\$ 155,569</b>	<b>\$ 204,704</b>	<b>\$ 166,019</b>	<b>\$ 6,340</b>	<b>3.97%</b>
<b>Total DEPARTMENT OF PUBLIC WORKS:</b>		<b>\$ 1,645,881</b>	<b>\$ 1,768,927</b>	<b>\$ 1,290,562</b>	<b>\$ 1,784,237</b>	<b>\$ 1,813,779</b>	<b>\$ 44,852</b>	<b>2.54%</b>

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Account Number	Account Title (2026 Budget, Taxes Billed in 2025)	12/31/24 Prior year Actual	12/31/25 Cur Year Budget	09/30/25 Year-to-date Actual	Proj YE	2026 Budget	Change from Prev Budget	Percent Change
<b>OTHER FINANCING USES</b>								
100-59200-5900	TAX REFUND	\$ 9,002	\$ 10,000	\$ 4,009	\$ 10,000	\$ 10,000	\$ -	0.00%
100-59200-5950	TRANSFER TO CAP PROJ FNDS	\$ 14,577	\$ 23,650	\$ 27,907	\$ 23,650	\$ 13,650	\$ (10,000)	-42.28%
100-59200-5960	TRANSFER TO UTILITIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100-59200-5970	TRANSFER TO OTHER FUNDS	\$ 95,705	\$ -	\$ -	\$ -	\$ -	\$ -	
100-59200-5971	TRANSFER TO TAX APPEAL FUND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100-59200-5980	TRANSFER TO HEALTH FUND	\$ 462,893	\$ 483,429	\$ 390,877	\$ 516,877	\$ 540,000	\$ 56,571	11.70%
100-59200-5989	HRA REIMBURSEMENT EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100-59200-5990	CONTINGENCIES	\$ 266	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Total OTHER FINANCING USES:</b>		<b>\$ 582,443</b>	<b>\$ 517,079</b>	<b>\$ 422,792</b>	<b>\$ 550,527</b>	<b>\$ 563,650</b>	<b>\$ 46,571</b>	<b>9.01%</b>
<b>GENERAL FUND Revenue Total:</b>		<b>\$ 12,233,997</b>	<b>\$ 12,490,657</b>	<b>\$ 6,454,056</b>	<b>\$ 12,319,565</b>	<b>\$ 12,871,652</b>	<b>\$ 380,995</b>	<b>3.05%</b>
<b>GENERAL FUND Expenditure Total:</b>		<b>\$ 12,157,677</b>	<b>\$ 12,490,541</b>	<b>\$ 9,434,327</b>	<b>\$ 12,543,976</b>	<b>\$ 12,871,652</b>	<b>\$ 381,111</b>	<b>3.05%</b>
<b>Net Total GENERAL FUND:</b>		<b>\$ 76,321</b>	<b>\$ 116</b>	<b>\$ (2,980,271)</b>	<b>\$ (224,411)</b>	<b>\$ -</b>	<b>\$ (116)</b>	<b>-100.00%</b>

Account Number	Account Title (2026 Budget, Taxes Billed in 2025)	12/31/24 Prior year Actual	12/31/25 Cur Year Budget	09/30/25 Year-to-date Actual	Proj YE	2026 Budget	Change from Prev Budget	Percent Change
<b>LIBRARY FUND</b>								
<b>REVENUES</b>								
280-41110	GENERAL PROPERTY TAX	\$ 681,790	\$ 681,790	\$ 681,790	\$ 681,790	\$ 695,425	\$ 13,635	2.00%
<b>Total TAXES:</b>		<b>\$ 681,790</b>	<b>\$ 681,790</b>	<b>\$ 681,790</b>	<b>\$ 681,790</b>	<b>\$ 695,425</b>	<b>\$ 13,635</b>	<b>2.00%</b>
280-43519	COVID ROUTES TO RECOVERY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
280-43571	STATE W/LSCA GRANT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
280-43720	COUNTY FUNDS	\$ 192,519	\$ 226,835	\$ 226,860	\$ 226,835	\$ 246,309	\$ 19,474	8.59%
<b>Total INTERGOVERNMENTAL REVENUE:</b>		<b>\$ 192,519</b>	<b>\$ 226,835</b>	<b>\$ 226,860</b>	<b>\$ 226,835</b>	<b>\$ 246,309</b>	<b>\$ 19,474</b>	<b>8.59%</b>
280-45300	LIBRARY BOOK FINES	\$ 2,721	\$ 3,100	\$ 2,099	\$ 2,800	\$ 3,400	\$ 300	9.68%
<b>Total FINES &amp; FORFEITURES:</b>		<b>\$ 2,721</b>	<b>\$ 3,100</b>	<b>\$ 2,099</b>	<b>\$ 2,800</b>	<b>\$ 3,400</b>	<b>\$ 300</b>	<b>9.68%</b>
280-46712	COPIER SERVICE FEES	\$ 7,256	\$ 9,000	\$ 5,480	\$ 7,500	\$ 9,000	\$ -	0.00%
<b>Total CHARGES FOR SERVICE:</b>		<b>\$ 7,256</b>	<b>\$ 9,000</b>	<b>\$ 5,480</b>	<b>\$ 7,500</b>	<b>\$ 9,000</b>	<b>\$ -</b>	<b>0.00%</b>
280-48200	RENT-CITY PROPERTY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
280-48300	SALE OF PROP & EQUIP	\$ 2,569	\$ 4,000	\$ 2,673	\$ 3,100	\$ 4,563	\$ 563	14.08%
280-48400	REFUND FOR PRIOR YEARS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
280-48440	INSURANCE CLAIMS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
280-48500	DONATIONS	\$ 71,483	\$ 74,000	\$ 17,779	\$ 72,618	\$ 75,000	\$ 1,000	1.35%
280-48900	OTHER REVENUES	\$ 3,866	\$ 3,000	\$ 2,936	\$ 3,200	\$ 3,800	\$ 800	26.67%
<b>Total MISCELLANEOUS REVENUE:</b>		<b>\$ 77,918</b>	<b>\$ 81,000</b>	<b>\$ 23,389</b>	<b>\$ 78,918</b>	<b>\$ 83,363</b>	<b>\$ 2,363</b>	<b>2.92%</b>
280-49110	PROCEEDS FROM DEBT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
280-49210	TRANSFER FROM GEN FUND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
280-49223	TRANS FROM OTHER FUNDS	\$ 4,000	\$ -	\$ -	\$ -	\$ -	\$ -	
280-49300	ENCUMBRANCES-PRIOR YEARS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
280-49310	REAPPROPRIATED SURPLUS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Total OTHER FINANCING SOURCES:</b>		<b>\$ 4,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>Total REVENUE:</b>		<b>\$ 966,204</b>	<b>\$ 1,001,725</b>	<b>\$ 939,618</b>	<b>\$ 997,843</b>	<b>\$ 1,037,497</b>	<b>\$ 35,772</b>	<b>3.57%</b>

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

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

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

Account Number	Account Title (2026 Budget, Taxes Billed in 2025)	12/31/24 Prior year Actual	12/31/25 Cur Year Budget	09/30/25 Year-to-date Actual	Proj YE	2026 Budget	Change from Prev Budget	Percent Change
<b>REFERENCE</b>								
280-55114-3400	NON-FICTION BOOKS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
280-55114-3490	MICROFILM	\$ 1,800	\$ 5,200	\$ 1,875	\$ 1,875	\$ 1,875	\$ (3,325)	-63.94%
<b>Total REFERENCE:</b>		<b>\$ 1,800</b>	<b>\$ 5,200</b>	<b>\$ 1,875</b>	<b>\$ 1,875</b>	<b>\$ 1,875</b>	<b>\$ (3,325)</b>	<b>-63.94%</b>
<b>YOUNG ADULT SERVICES</b>								
280-55115-3230	PERIODICALS	\$ -	\$ 200	\$ -	\$ 200	\$ 200	\$ -	0.00%
280-55115-3400	NON-FICTION BOOKS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
280-55115-3420	FICTION BOOKS	\$ 4,149	\$ 4,800	\$ 3,195	\$ 4,800	\$ 4,538	\$ (262)	-5.46%
280-55115-3470	AUDIOBOOKS	\$ 1,071	\$ 500	\$ -	\$ 500	\$ 500	\$ -	0.00%
280-55115-3510	PROGRAMS	\$ (500)	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Total YOUNG ADULT SERVICES:</b>		<b>\$ 4,720</b>	<b>\$ 5,500</b>	<b>\$ 3,195</b>	<b>\$ 5,500</b>	<b>\$ 5,238</b>	<b>\$ (262)</b>	<b>-4.76%</b>
<b>Total LIBRARY EXPENSES</b>		<b>\$ 974,104</b>	<b>\$ 1,002,991</b>	<b>\$ 736,690</b>	<b>\$ 996,586</b>	<b>\$ 1,037,497</b>	<b>\$ 34,506</b>	<b>3.44%</b>
<b>Net Total LIBRARY FUND:</b>		<b>\$ (7,901)</b>	<b>\$ (1,266)</b>	<b>\$ 202,929</b>	<b>\$ 1,257</b>	<b>\$ -</b>	<b>\$ 1,266</b>	<b>-100.00%</b>
280-34100	BEGINNING FUND BALANCE	\$ 7,681	\$ (220)	\$ (220)	\$ (220)	\$ 1,037	\$ 1,257	-572.43%
	ENDING FUND BALANCE	\$ (220)	\$ (1,486)	\$ 202,709	\$ 1,037	\$ 1,037	\$ 2,523	-169.83%

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

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

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

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

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

**Type:** Redevelopment  
**Creation Date:** July 17, 2000  
**New Expenditures Allowed Through:** July 17, 2022  
**Mandatory Termination Date:** July 17, 2027 (may be extended one year to fund affordable housing activities)

**Last Year Revenues are Available To Pay for TIF Obligations:** 2028

**TID Base Valuation, January 1, 1992:** \$ 0 (tax exempt)  
**TID Valuation, January 1, 2025:** \$ 2,933,200 equalized  
**Valuation Increment, January 1, 2025:** \$ 2,933,200 equalized

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

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

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

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

The City successfully pursued an amendment to the project plan for this TID in 2012, to allow it to pay planning, engineering, legal and administrative expenses associated with pursuing redevelopment of "vacant former industrial properties" located within one half mile of its boundaries: the Hamilton and former Eggers Industries properties, located between this redevelopment TID and the East Twin River.

The expenditure period for this TID ended in 2023 (22 years after creation). Under current law, the life of this TIF District can be through budget year 2028 (27 years).

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

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

**Tax Incremental District No. 7, Old Hospital Redevelopment**

**Type: Redevelopment**

**Creation Date:** August 20, 2001

**New Expenditures Allowed Through:** August 20, 2023

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

**Last Year Revenues are Available**

**To Pay for TIF Obligations:** 2029

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

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

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

**Activities Financed:**

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

Costs incurred, based on the original Project Plan, included:

- \$500,000 Developer Grant, paid on a pay-as-you-go basis to Rice Management, plus 6.5 percent annual interest
- Reconstruction, in 2011, of 25<sup>th</sup> Street, at a cost of \$392,000
- Improvements to emergency communications tower and related radio equipment
- Administrative, legal and engineering costs associated with activities of this TID

The TID 7 Project Plan was amended in early 2012 to include funding for infrastructure improvements located within one-half mile of the district's boundaries. That amendment allowed up to \$2,466,575 for reconstruction of Lincoln Avenue/STH 42 (local share of WisDOT project), replacement of all City utilities in the project area, and improvements to Garfield Street (improved for use as a bypass route during Lincoln Avenue reconstruction).

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

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

Outstanding obligations:

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

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

**Tax Incremental District No.8, Washington Highlands**

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

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

TID 8 was created in 2002 to assist in redevelopment of the former Washington High School site. This TID provided funding to:

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

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

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

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

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

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

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

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

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

Outstanding Obligations:

- Debt service on 2021 CWF borrowing for neighborhood sanitary sewer work

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

**Tax Incremental District No.9, Eggers Industrial Development**

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

<b>TID Base Valuation, January 1, 2003:</b>	\$ 10,800 equalized
<b>TID Valuation, January 1, 2025:</b>	\$ 10,526,300 equalized
<b>Valuation Increment, January 1, 2025:</b>	\$ 10,515,500 equalized

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

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

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

**Outstanding Obligations:**

--2026 and 2027 annual payments to Eggers

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

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

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

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

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

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

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

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

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

**Outstanding Obligations:**

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

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

**Tax Incremental District No. 11, St. Peter the Fisherman/Vinton Redevelopment**

**Type:** Redevelopment  
**Creation Date:** September 6, 2016  
**New Expenditures Allowed Through:** September 6, 2038  
**Mandatory Termination Date:** September 6, 2043 (may be extended one year to fund affordable housing activities)  
**Last Year Revenues are Available**  
**To Pay for TIF Obligations:** 2044

**TID Base Valuation, January 1, 2016:** \$ 832,800 equalized  
**TID Valuation, January 1, 2025:** \$ 3,353,500 equalized  
**Valuation Increment, January 1, 2025:** \$ 2,520,700 equalized

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

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

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

Other possible investments by TID 11, addressed in the TID 11 Project Plan, include:

- Reconstruction of 35th Place and Jackson Street infrastructure
- Construct 35th Street from Lincoln Avenue to Jackson Street
- Improvements at Vietnam Veterans Park
- Developer grants to assist development activity on Lincoln Avenue properties located in this TID

Outstanding Obligations:

- None

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

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

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

**Type:** Redevelopment  
**Creation Date:** September 4, 2018  
**New Expenditures Allowed Through:** September 4, 2040  
**Mandatory Termination Date:** September 4, 2045 (may be extended one year to fund Affordable housing activities)  
**Last Year Revenues are Available**  
**To Pay for TIF Obligations:** 2046

**TID Base Valuation, January 1, 2018:** \$ 3,138,200 equalized  
**TID Valuation, January 1, 2025:** \$ 8,628,300 equalized  
**Valuation Increment, January 1, 2025:** \$ 5,490,100 equalized

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

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

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

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

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

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

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

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

There have been two amendments to the Project Plan for TID 12, in February 2021 and May 2024, to both expand its boundaries and include additional eligible activities in the Project Plan.

These amendments have allowed the City to enter into two recent pay-as-you go TIF development agreements to assist downtown redevelopment projects, including:

--A grant of up to \$200,000 to assist with an expansion project at Sauve's Automotive (\$1 million project)

--A grant of up to \$130,000 to assist in redevelopment of the former Elks Lodge at 1415 15th Street as Violet Inn, Spa and Lounge (\$2 million project)

Outstanding Obligations:

--G.O. Debt Service on \$750,000 borrowing for TIF grant to hotel

--G.O. Debt Service for projects, borrowed 2024

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

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

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

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

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

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

A \$250,000 “up front” grant, from funds borrowed by the City (to be repaid through the TID)

A \$250,000 “pay as you go” grant, to be paid to the developer, with interest, in installments from the TID 13 revenue stream (to the extent such revenues were available, after payment of the City’s debt service obligations on the “up front” grant.

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

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

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

**Outstanding Obligations:**

--None

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

**Tax Incremental District No.14, Woodland Industrial Park**

Type: Industrial Development  
Creation Date: May 17, 2021  
New Expenditures Allowed Through: May 17, 2036  
Mandatory Termination Date: May 17, 2041

Last Year Revenues are Available  
To Pay for TIF Obligations: 2042

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

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

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

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

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

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

**Outstanding Obligations:**

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

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

**Tax Incremental District No.15, Forest Avenue Redevelopment**

Type: Redevelopment  
Creation Date: July 19, 2021  
New Expenditures Allowed Through: July 19, 2043  
Mandatory Termination Date: July 19, 2048

Last Year Revenues are Available 2049  
To Pay for TIF Obligations:

TID Base Valuation, January 1, 2021: \$ 80,400 equalized  
TID Valuation, January 1, 2025: \$ 138,600 equalized  
Valuation Increment, January 1, 2025: \$ 58,200 equalized

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

Account Number	Account Title (2026 Budget, Taxes Billed in 2025)	12/31/24 Prior year Actual	12/31/25 Cur Year Budget	09/30/25 Year-to-date Actual	Proj YE	2026 Budget	Change from Prev Budget	Percent Change
<b>TID #16 FUND - EGGERS EAST REDEVELOPMENT</b>								
<b>REVENUES</b>								
245-41110	GENERAL PROPERTY TAX	\$ 1,555	\$ 5	\$ 5	\$ 5	\$ 60	\$ 55	1100.00%
245-43412	EXEMPT COMPUTER STATE AID	\$ -	\$ -	\$ -	\$ -	\$ -		
245-43413	PERSONAL PROPERTY AID	\$ -	\$ -	\$ -	\$ -	\$ -		
245-48510	DEVELOPER CONTRIBUTION	\$ -	\$ -	\$ -	\$ -	\$ -		
245-48900	OTHER REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -		
245-49110	PROCEEDS FROM DEBT	\$ -	\$ -	\$ -	\$ -	\$ -		
245-49210	TRANSFER FROM GEN FUND	\$ -	\$ -	\$ -	\$ -	\$ -		
	<b>TOTAL REVENUES</b>	<b>\$ 1,555</b>	<b>\$ 5</b>	<b>\$ 5</b>	<b>\$ 5</b>	<b>\$ 60</b>	<b>\$ 55</b>	<b>1100.00%</b>
<b>EXPENDITURES</b>								
245-56700-2900	OTHER SERVICES	\$ 150	\$ 150	\$ 150	\$ 150	\$ 1,250	\$ 1,100	733.33%
245-56700-2950	DEBT ISSUANCE COSTS	\$ -	\$ -	\$ -	\$ -	\$ -		
245-56700-3900	OTHER SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -		
245-56700-5950	DEVELOPER GRANT PAYMENT	\$ -	\$ -	\$ -	\$ -	\$ -		
245-56700-5970	TRANSFER TO DEBT SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -		
245-56700-6220	INTEREST EXPENSE ON ADVANCES	\$ 170	\$ 175	\$ -	\$ -	\$ -	\$ (175)	-100.00%
245-56700-7520	ACQUISITION/RELOCATION	\$ -	\$ -	\$ -	\$ -	\$ -		
245-56700-8130	CO - CONSTRUCTION	\$ -	\$ -	\$ -	\$ -	\$ -		
	<b>TOTAL EXPENDITURES</b>	<b>\$ 320</b>	<b>\$ 325</b>	<b>\$ 150</b>	<b>\$ 150</b>	<b>\$ 1,250</b>	<b>\$ 925</b>	<b>284.62%</b>
	<b>NET INCOME (LOSS)</b>	<b>1,235</b>	<b>(320)</b>	<b>(145)</b>	<b>(145)</b>	<b>(1,190)</b>	<b>(870)</b>	<b>271.88%</b>
245-34100	<b>Fund Balance, January 1</b>	<b>\$ (7,070)</b>	<b>\$ (5,835)</b>	<b>\$ (5,835)</b>	<b>\$ (5,835)</b>	<b>\$ (5,980)</b>		
	<b>Fund Balance, December 31</b>	<b>\$ (5,835)</b>	<b>\$ (6,155)</b>	<b>\$ (5,979)</b>	<b>\$ (5,980)</b>	<b>\$ (7,170)</b>		

**Tax Incremental District No.16, Eggers East Redevelopment**

**Type:** Blight Elimination  
**Creation Date:** September 27, 2021  
**New Expenditures Allowed Through:** September 27, 2043  
**Mandatory Termination Date:** September 27, 2048

**Last Year Revenues are Available** 2049  
**To Pay for TIF Obligations:**

**TID Base Valuation, January 1, 2021:** \$ 231,200 equalized  
**TID Valuation, January 1, 2025:** \$ 235,300 equalized  
**Valuation Increment, January 1, 2025:** \$ 4,100 equalized

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

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

**Tax Incremental District No.17, Eggers West Redevelopment**

**Type:** Redevelopment  
**Creation Date:** September 8, 2022  
**New Expenditures Allowed Through:** September 8, 2042  
**Mandatory Termination Date:** September 8, 2047

**Last Year Revenues are Available To Pay for TIF Obligations:** 2048

**TID Base Valuation, January 1, 2022:** \$ 150,600 equalized  
**TID Valuation, January 1, 2025:** \$ 291,700 equalized  
**Valuation Increment, January 1, 2025:** \$ 141,100 equalized

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

250-34100	<b>Fund Balance, January 1</b>	\$	<b>6,304</b>	\$	<b>10,451</b>	\$	<b>10,451</b>	\$	<b>10,451</b>	\$	<b>5,623</b>
	<b>Fund Balance, December 31</b>	\$	<b>10,451</b>	\$	<b>3,921</b>	\$	<b>11,149</b>	\$	<b>5,623</b>	\$	<b>698</b>

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

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

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

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

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

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

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

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

Tourism-related capital projects that received funding assistance with Room Tax Funds authorized by the Room Tax Commission in 2024 included a new Beach Conditions Advisory System at Neshotah Beach, and a \$25,000 contribution to the Central Park West project. A second (and final) contribution to the Central Park West project was paid in 2025.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Since that time, the resources of this fund have been re-deployed for various uses, including:

--Partial funding of a newly-created Community Development Office (\$75,000 per year in 2020 through 2024; \$367,500 for 2025 proposed)

--Funding for community branding initiative, 2019-20: \$75,000

--Ongoing expenses associated with the City's foreclosure on, and subsequent ownership of, the former Paragon Electric property, whose former owners defaulted on a loan made by this fund back in 2014

2014

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

451-34100	<b>Fund Balance - January 1</b>	\$	45,551	\$	153,665	\$	153,665	\$	153,665	\$	(16,862)
	<b>Fund Balance - December 31</b>	\$	153,665	\$	(41,598)	\$	888,188	\$	(16,862)	\$	(16,862)

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

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

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

Account Number	Account Title (2026 Budget, Taxes Billed in 2025)	12/31/24 Prior year Actual	12/31/25 Cur Year Budget	09/30/25 Year-to-date Actual	Proj YE	2026 Budget	Change from Prev Budget	Percent Change
<b>PARK &amp; CEMETERY CONS FUND</b>								
<b>REVENUES</b>								
454-43580	GRANT PROCEEDS	\$ -	\$ 239,500	\$ 127,658	\$ 239,500	\$ 1,034,118	\$ 794,618	331.78%
454-48300	SALE OF PROPERTY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
454-48440	INSURANCE CLAIMS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
454-48500	DONATIONS	\$ 4,875	\$ 4,825	\$ -	\$ -	\$ 170,000	\$ 165,175	3423.32%
454-48501	WEST FOUNDATION CONTRIBUTION	\$ -	\$ 100,000	\$ 100,000	\$ 100,000	\$ -	\$ (100,000)	-100.00%
454-49110	PROCEEDS FROM DEBT	\$ 367,500	\$ 479,000	\$ 466,000	\$ 466,000	\$ 529,818	\$ 50,818	10.61%
454-49210	TRANSFER FROM GEN FUND	\$ -	\$ -	\$ -	\$ -	\$ 10,125	\$ 10,125	
454-49223	TRANS FROM OTHER FUNDS	\$ 30,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 30,000	\$ (5,000)	-14.29%
	<b>TOTAL REVENUES</b>	<b>\$ 402,375</b>	<b>\$ 858,325</b>	<b>\$ 728,658</b>	<b>\$ 840,500</b>	<b>\$ 1,774,061</b>	<b>\$ 915,736</b>	<b>106.69%</b>
<b>EXPENDITURES</b>								
454-55400-8150	CO-MACHINERY/EQUIPMENT	\$ 158,587	\$ 75,000	\$ 1,413	\$ 1,413	\$ 59,500	\$ (15,500)	-20.67%
454-55400-8160	CO - VEHICLES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
454-55400-8680	MEMORIAL DRIVE BIKE TRAIL	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ 100,000	
454-55400-8690	POINT BEACH BIKE TRAIL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
454-55400-8790	MEMORIAL DRIVE IMPROVEMEN	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
454-55400-8791	MEMORIAL DRIVE LANDSCAPING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
454-55400-8820	PARK IMPROVMNTS - PRIOR	\$ 10,046	\$ -	\$ -	\$ -	\$ -	\$ -	
454-55400-8830	PARK IMPROVMNTS - CURRENT	\$ 94,852	\$ -	\$ 6,757	\$ 6,757	\$ 10,000	\$ 10,000	
454-55400-8840	FIELD RENOVATION	\$ 16,860	\$ -	\$ -	\$ -	\$ 85,000	\$ 85,000	
454-55400-8850	COMMUNITY HOUSE IMPROVMTS	\$ 31,943	\$ 30,000	\$ 31,315	\$ 31,315	\$ 5,500	\$ (24,500)	-81.67%
454-55400-8860	2025 PROJECTS	\$ -	\$ 685,500	\$ 528,534	\$ 654,875	\$ 137,429	\$ (548,071)	-79.95%
454-55400-8870	SENIOR CENTER IMPROVEMENTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
454-55400-8880	CENTRAL PARK IMPROVEMENTS	\$ 399	\$ -	\$ -	\$ -	\$ -	\$ -	
454-55400-8980	WASHINGTON PARK IMPROVEME	\$ -	\$ -	\$ -	\$ -	\$ 29,425	\$ 29,425	
454-55400-8990	NESHOTAH PARK IMPROVEMENT	\$ 83,382	\$ -	\$ 20,087	\$ 20,087	\$ -	\$ -	
	NESHOTAH BEACH CONCESSION STAND	\$ -	\$ -	\$ -	\$ -	\$ 535,636	\$ 535,636	
	RIVERSIDE PARK PROJECT	\$ -	\$ -	\$ -	\$ -	\$ 949,000	\$ 949,000	
	<b>TOTAL EXPENDITURES</b>	<b>\$ 396,068</b>	<b>\$ 790,500</b>	<b>\$ 588,107</b>	<b>\$ 714,447</b>	<b>\$ 1,911,490</b>	<b>\$ 1,120,990</b>	<b>141.81%</b>
	<b>NET INCOME (LOSS)</b>	<b>\$ 6,308</b>	<b>\$ 67,825</b>	<b>\$ 140,551</b>	<b>\$ 126,053</b>	<b>\$ (137,429)</b>	<b>\$ (205,254)</b>	<b>-302.62%</b>
<b>454-34100</b>	<b>Fund Balance - January 1</b>	<b>\$ 5,068</b>	<b>\$ 11,376</b>	<b>\$ 11,376</b>	<b>\$ 11,376</b>	<b>\$ 137,429</b>		
	<b>Fund Balance - December 31</b>	<b>\$ 11,376</b>	<b>\$ 79,201</b>	<b>\$ 151,927</b>	<b>\$ 137,429</b>	<b>\$ 0</b>		

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

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

Capital items proposed for funding in 2026 include:

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

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

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

Planned purchases for 2026:

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

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

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

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

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

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

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

The Police Department Capital fund is typically funded by a combination of City borrowing, grants, community donations and inter-fund borrowing.	
Office Furniture	\$ 3,500
Squad Camera Replacement (2)	\$ 30,000
<b>POLICE DEPARTMENT SUBTOTAL</b>	<b>\$ 33,500</b>

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

Account Number	Account Title (2026 Budget, Taxes Billed in 2025)	12/31/24 Prior year Actual	12/31/25 Cur Year Budget	09/30/25 Year-to-date Actual	Proj YE	2026 Budget	Change from Prev Budget	Percent Change
<b>REFUSE</b>								
640-53620-1100	FULLTIME SALARIES	\$ 9,699	\$ 9,936	\$ 7,450	\$ 9,758	\$ 10,234	\$ 298	3.00%
640-53620-1200	WAGES - FULLTIME - NONUNION	\$ 5,637	\$ 5,102	\$ 3,940	\$ 5,148	\$ 5,255	\$ 153	3.00%
640-53620-1220	WAGES - FULLTIME- UNION	\$ 6,360	\$ 6,315	\$ 4,843	\$ 6,332	\$ 6,504	\$ 189	2.99%
640-53620-1240	WAGES-UNION PART TIME	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
640-53620-1280	WAGES-LONGEVITY PAY	\$ -	\$ 610	\$ -	\$ -	\$ 520	\$ (90)	-14.75%
640-53620-1290	WAGES-OVERTIME	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
640-53620-1310	WI RETIREMENT	\$ 1,475	\$ 1,502	\$ 1,128	\$ 1,476	\$ 1,602	\$ 100	6.66%
640-53620-1320	FICA	\$ 1,583	\$ 1,653	\$ 1,190	\$ 1,560	\$ 1,703	\$ 50	3.02%
640-53620-1330	HEALTH INSURANCE	\$ 3,382	\$ 3,188	\$ 2,867	\$ 3,823	\$ 4,127	\$ 939	29.46%
640-53620-1333	HEALTH SAVINGS ACCOUNT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
640-53620-1334	HEALTH INSURANCE OPT-OUT	\$ 400	\$ 400	\$ 292	\$ -	\$ -	\$ (400)	-100.00%
640-53620-1340	LIFE INSURANCE	\$ 112	\$ 125	\$ 87	\$ 116	\$ 140	\$ 15	12.00%
640-53620-2100	PROFESSIONAL SERVICES	\$ 52,054	\$ 52,022	\$ 40,577	\$ 53,000	\$ 56,650	\$ 4,628	8.90%
640-53620-2900	OTHER SERVICES	\$ 281,103	\$ 313,000	\$ 203,989	\$ 290,000	\$ 329,000	\$ 16,000	5.11%
640-53620-3900	OTHER SUPPLIES	\$ 13,038	\$ 13,000	\$ 9,480	\$ 12,798	\$ 13,000	\$ -	0.00%
640-53620-5950	TRANSFER TO CAP PROJ FNDS	\$ 2,034	\$ 3,966	\$ 3,894	\$ 4,673	\$ 3,300	\$ (666)	-16.79%
<b>Total PW SOLID WASTE REFUSE:</b>		<b>\$ 376,877</b>	<b>\$ 410,819</b>	<b>\$ 279,737</b>	<b>\$ 388,684</b>	<b>\$ 432,035</b>	<b>\$ 21,216</b>	<b>5.16%</b>

Account Number	Account Title (2026 Budget, Taxes Billed in 2025)	12/31/24 Prior year Actual	12/31/25 Cur Year Budget	09/30/25 Year-to-date Actual	Proj YE	2026 Budget	Change from Prev Budget	Percent Change
<b>RECYCLING</b>								
640-53625-1100	FULLTIME SALARIES	\$ 8,487	\$ 8,694	\$ 6,518	\$ 8,538	\$ 8,954	\$ 260	2.99%
640-53625-1200	FULLTIME NONUNION	\$ 5,637	\$ 5,102	\$ 3,940	\$ 5,148	\$ 5,255	\$ 153	
640-53625-1220	WAGES - FULLTIME- UNION	\$ 42,201	\$ 41,357	\$ 10,260	\$ 41,357	\$ 42,778	\$ 1,421	3.44%
640-53625-1240	WAGES-UNION PART TIME	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
640-53625-1280	LONGEVITY	\$ -	\$ -	\$ -	\$ 1,749	\$ 1,842	\$ 1,842	
640-53625-1290	WAGES-OVERTIME	\$ -	\$ 1,749	\$ -	\$ 3,988	\$ 4,263	\$ 2,514	143.76%
640-53625-1310	WI RETIREMENT	\$ 3,591	\$ 3,988	\$ 1,435	\$ 4,409	\$ 4,549	\$ 561	14.08%
640-53625-1320	FICA	\$ 3,737	\$ 4,409	\$ 1,435	\$ 14,123	\$ 14,409	\$ 10,000	226.80%
640-53625-1330	HEALTH INSURANCE	\$ 6,724	\$ 14,123	\$ 2,893	\$ -	\$ -	\$ (14,123)	-100.00%
640-53625-1333	HEALTH SAVINGS ACCOUNT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
640-53625-1340	LIFE INSURANCE	\$ 134	\$ 125	\$ 86	\$ 115	\$ 135	\$ 10	8.00%
640-53625-2900	OTHER SERVICES	\$ 354,498	\$ 400,000	\$ 224,355	\$ 372,000	\$ 414,000	\$ 14,000	3.50%
640-53625-2910	PRINTING/ADVERTISING	\$ -	\$ 100	\$ -	\$ 100	\$ 100	\$ -	0.00%
640-53625-3900	OTHER SUPPLIES	\$ 216	\$ 4,000	\$ -	\$ 4,000	\$ 4,000	\$ -	0.00%
640-53625-8150	CO-MACHINERY/EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
640-53625-5970	TRANSFER TO OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
640-53625-9750	DEPRECIATION EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Total PW SOLID WASTE RECYCLING:</b>		<b>\$ 425,226</b>	<b>\$ 483,647</b>	<b>\$ 250,922</b>	<b>\$ 455,527</b>	<b>\$ 500,285</b>	<b>\$ 16,638</b>	<b>3.44%</b>
<b>OTHER EXPENSES</b>								
640-59427-6210	INTEREST EXPENSE	\$ 7,372	\$ 13,985	\$ 6,756	\$ 5,510	\$ 158	\$ (13,827)	-98.87%
640-59904-2900	OTHER SERVICES	\$ 109	\$ 300	\$ 25	\$ 30	\$ 300	\$ -	0.00%
640-59999-1311	GASB 68 PENSION EXPENSE	\$ 514	\$ -	\$ -	\$ -	\$ -	\$ -	
640-59999-1321	GASB 75 OPEB EXPENSE	\$ (8,339)	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Total UNCOLLECTIBLE ACCOUNTS:</b>		<b>\$ (343)</b>	<b>\$ 14,285</b>	<b>\$ 6,781</b>	<b>\$ 5,540</b>	<b>\$ 458</b>	<b>\$ (13,827)</b>	<b>-96.79%</b>
<b>SOLID WASTE FUND EXPENDITURE TOTAL:</b>		<b>\$ 822,629</b>	<b>\$ 908,751</b>	<b>\$ 537,660</b>	<b>\$ 849,751</b>	<b>\$ 932,778</b>	<b>\$ 24,027</b>	<b>2.64%</b>
<b>NET INCOME (LOSS)</b>		<b>\$ 79,685</b>	<b>\$ (39,451)</b>	<b>\$ 125,769</b>	<b>\$ 42,598</b>	<b>\$ (26,978)</b>	<b>\$ 12,473</b>	<b>-31.62%</b>
640-34100	<b>Fund Balance, January 1</b>	\$ 79,264	\$ 158,949	\$ 158,949	\$ 158,949	\$ 201,547	\$ 42,598	26.80%
	<b>Fund Balance, December 31</b>	\$ 158,949	\$ 119,498	\$ 284,718	\$ 201,547	\$ 174,569	\$ 55,071	46.09%

Account Number	Account Title	\$ 45,657.00 Prior year Actual	\$ 45,658.00 Cur Year Budget	\$ 45,930.00 Actual	Proj YE	\$ 2,026.00 Budget	Change from Prev Budget	Percent Change
<b>WATER UTILITY</b>								
<b>SALES OF WATER</b>								
650-49611	RESIDENTIAL SERVICE	\$ 1,739,265.70	\$ 1,775,300.00	\$ 1,321,198.85	\$ 1,721,795.78	\$ 1,761,300.00	\$ (14,000.00)	-0.79%
650-49612	COMMERCIAL SERVICE	\$ 313,858.28	\$ 330,400.00	\$ 235,056.76	\$ 313,409.01	\$ 329,400.00	\$ (1,000.00)	-0.30%
650-49613	INDUSTRIAL SERVICE	\$ 75,408.35	\$ 73,600.00	\$ 63,780.10	\$ 85,040.13	\$ 76,300.00	\$ 2,700.00	3.67%
650-49615	MULTIFAMILY RESIDENTIAL SERV	\$ 95,589.82	\$ 99,300.00	\$ 70,413.28	\$ 93,884.37	\$ 100,600.00	\$ 1,300.00	1.31%
650-49616	IRRIGATION SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -		
650-49462	PRIVATE FIRE PROTECTION	\$ 26,421.68	\$ 25,700.00	\$ 19,210.00	\$ 25,613.33	\$ 26,100.00	\$ 400.00	1.56%
650-49463	PUBLIC FIRE PROTECTION	\$ 765,141.03	\$ 706,100.00	\$ 574,892.08	\$ 766,522.77	\$ 732,800.00	\$ 26,700.00	3.78%
650-49464	MUNICIPAL	\$ 49,771.44	\$ 40,800.00	\$ 43,898.51	\$ 58,531.35	\$ 41,900.00	\$ 1,100.00	2.70%
650-49467	INTERDEPARTMENTAL	\$ 26,011.73	\$ 25,400.00	\$ 20,184.52	\$ 26,912.69	\$ 23,800.00	\$ (1,600.00)	-6.30%
<b>TOTAL SALES OF WATER</b>		<b>\$ 3,091,468.03</b>	<b>\$ 3,076,600.00</b>	<b>\$ 2,348,634.10</b>	<b>\$ 3,091,709.44</b>	<b>\$ 3,092,200.00</b>	<b>\$ 15,600.00</b>	<b>0.51%</b>
<b>OTHER OPERATING REVENUES</b>								
650-49460	B/T/H SALES	\$ 1,442.81	\$ -	\$ 560.43	\$ 650.00	\$ -		
650-49470	FORFEITED DISCOUNTS	\$ 10,955.28	\$ 9,500.00	\$ 7,127.94	\$ 9,504.00	\$ 9,500.00	\$ -	0.00%
650-49471	MISC REVENUE	\$ 1,829.00	\$ 1,200.00	\$ 1,360.00	\$ 1,813.00	\$ 1,200.00	\$ -	0.00%
650-49474	OTHER WATER REVENUE	\$ 21,321.41	\$ 16,500.00	\$ 17,356.02	\$ 23,141.00	\$ 56,000.00	\$ 39,500.00	239.39%
650-49720	RENTS FROM WATER PROPERTY	\$ -	\$ -	\$ -	\$ -	\$ -		
<b>TOTAL OPERATING REVENUES</b>		<b>\$ 35,548.50</b>	<b>\$ 27,200.00</b>	<b>\$ 26,404.39</b>	<b>\$ 35,108.00</b>	<b>\$ 66,700.00</b>	<b>\$ 39,500.00</b>	<b>145.22%</b>
<b>Total REVENUES:</b>		<b>\$ 3,127,016.53</b>	<b>\$ 3,103,800.00</b>	<b>\$ 2,375,038.49</b>	<b>\$ 3,126,817.44</b>	<b>\$ 3,158,900.00</b>	<b>\$ 55,100.00</b>	<b>1.78%</b>

Account Number	Account Title	\$ 45,657.00 Prior year Actual	\$ 45,658.00 Cur Year Budget	\$ 45,930.00 Actual	Proj YE	\$ 2,026.00 Budget	Change from Prev Budget	Percent Change
<b>OPERATING</b>								
<b>PERSONNEL SERVICES</b>								
650-56500-1500	OTHER EARNINGS	\$ -	\$ -	\$ (0.01)	\$ -	\$ -		
<b>Total MISC PERSONNEL SERVICES:</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ (0.01)</b>	<b>\$ -</b>	<b>\$ -</b>		
<b>PURCHASED WATER</b>								
650-59602-2900	OTHER SERVICES	\$ 10,032.00	\$ 8,000.00	\$ 7,748.17	\$ 10,331.00	\$ 10,000.00	\$ 2,000.00	25.00%
<b>Total PURCHASED WATER:</b>		<b>\$ 10,032.00</b>	<b>\$ 8,000.00</b>	<b>\$ 7,748.17</b>	<b>\$ 10,331.00</b>	<b>\$ 10,000.00</b>	<b>\$ 2,000.00</b>	<b>25.00%</b>
<b>MISC OPERATING</b>								
650-59603-2200	TELEPHONE EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -		
650-59603-2900	OTHER SERVICES	\$ 1,239.90	\$ 1,500.00	\$ 963.50	\$ 1,500.00	\$ 1,500.00	\$ -	0.00%
<b>Total MISC OPERATING:</b>		<b>\$ 1,239.90</b>	<b>\$ 1,500.00</b>	<b>\$ 963.50</b>	<b>\$ 1,500.00</b>	<b>\$ 1,500.00</b>	<b>\$ -</b>	<b>0.00%</b>
<b>MAINT OF LAKE INTAKE</b>								
650-59613-1220	WAGES - FULLTIME	\$ 952.97	\$ 1,000.00	\$ -	\$ -	\$ 1,100.00	\$ 100.00	10.00%
650-59613-2900	OTHER SERVICES	\$ -	\$ 30,000.00	\$ 10,900.00	\$ -	\$ 5,385.00	\$ (24,615.00)	-82.05%
650-59613-2990	TRANSPORTATION EXPENSE	\$ -	\$ 100.00	\$ -	\$ -	\$ 100.00	\$ -	0.00%
<b>Total MAINT OF LAKE INTAKE:</b>		<b>\$ 952.97</b>	<b>\$ 31,100.00</b>	<b>\$ 10,900.00</b>	<b>\$ -</b>	<b>\$ 6,585.00</b>	<b>\$ (24,515.00)</b>	<b>-78.83%</b>
<b>Total OPERATING EXPENSE</b>		<b>\$ 12,224.87</b>	<b>\$ 40,600.00</b>	<b>\$ 19,611.66</b>	<b>\$ 11,831.00</b>	<b>\$ 18,085.00</b>	<b>\$ (22,515.00)</b>	<b>-55.46%</b>
<b>PUMPING EXPENSE</b>								
<b>OPS, SUPERVISION, ENGN</b>								
650-59620-1200	WAGES - FULLTIME	\$ 55,632.42	\$ 57,000.00	\$ 42,840.80	\$ 57,121.07	\$ 58,700.00	\$ 1,700.00	2.98%
650-59620-1220	WAGES - FULLTIME	\$ -	\$ -	\$ -	\$ -	\$ -		
<b>Total OPS, SUPERVISION, ENGN:</b>		<b>\$ 55,632.42</b>	<b>\$ 57,000.00</b>	<b>\$ 42,840.80</b>	<b>\$ 57,121.07</b>	<b>\$ 58,700.00</b>	<b>\$ 1,700.00</b>	<b>2.98%</b>

Account Number	Account Title	\$ 45,657.00 Prior year Actual	\$ 45,658.00 Cur Year Budget	\$ 45,930.00 Actual	Proj YE	\$ 2,026.00 Budget	Change from Prev Budget	Percent Change
<b>POWER/GAS FOR PUMPING</b>								
650-59623-2210	ELECTRICITY	\$ 36,821.60	\$ 45,000.00	\$ 30,620.88	\$ 40,828.00	\$ 40,000.00	\$ (5,000.00)	-11.11%
650-59623-2230	WATER EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -		
650-59623-2240	SEWER EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -		
<b>Total POWER/GAS FOR PUMPING:</b>		<b>\$ 36,821.60</b>	<b>\$ 45,000.00</b>	<b>\$ 30,620.88</b>	<b>\$ 40,828.00</b>	<b>\$ 40,000.00</b>	<b>\$ (5,000.00)</b>	<b>-11.11%</b>
<b>OPERATING PUMPING LABOR</b>								
650-59624-1220	WAGES - FULLTIME	\$ 17,245.06	\$ 22,800.00	\$ 14,483.70	\$ 19,312.00	\$ 23,600.00	\$ 800.00	3.51%
650-59624-2990	TRANSPORTATION EXPENSE	\$ -	\$ 100.00	\$ -	\$ -	\$ 100.00	\$ -	0.00%
<b>Total OPERATING PUMPING LABOR:</b>		<b>\$ 17,245.06</b>	<b>\$ 22,900.00</b>	<b>\$ 14,483.70</b>	<b>\$ 19,312.00</b>	<b>\$ 23,700.00</b>	<b>\$ 800.00</b>	<b>3.49%</b>
<b>OPERATING MISC EXPENSES</b>								
650-59626-2200	TELEPHONE EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -		
650-59626-2201	CELLULAR PHONE	\$ 366.05	\$ 500.00	\$ 284.71	\$ 380.00	\$ 500.00	\$ -	0.00%
650-59626-2220	NATURAL GAS/HEAT	\$ 1,886.21	\$ 2,800.00	\$ 2,091.27	\$ 2,788.00	\$ 2,800.00	\$ -	0.00%
650-59626-2900	OTHER SERVICES	\$ 207.24	\$ 500.00	\$ 185.35	\$ 247.00	\$ 500.00	\$ -	0.00%
650-59626-3900	OTHER SUPPLIES	\$ -	\$ 1,000.00	\$ -	\$ 1,000.00	\$ 1,000.00	\$ -	0.00%
<b>Total OPERATING MISC EXPENSES:</b>		<b>\$ 2,459.50</b>	<b>\$ 4,800.00</b>	<b>\$ 2,561.33</b>	<b>\$ 4,415.00</b>	<b>\$ 4,800.00</b>	<b>\$ -</b>	<b>0.00%</b>
<b>MAINT OF STRUCTURES</b>								
650-59631-1220	WAGES - FULLTIME	\$ (1,531.41)	\$ -	\$ (2,060.19)	\$ -	\$ -		
650-59631-2900	OTHER SERVICES	\$ -	\$ 1,000.00	\$ -	\$ 500.00	\$ -	\$ (1,000.00)	-100.00%
650-59631-2990	TRANSPORTATION EXPENSE	\$ -	\$ -	\$ -	\$ 300.00	\$ -		
<b>Total MAINT OF STRUCTURE:</b>		<b>\$ (1,531.41)</b>	<b>\$ 1,000.00</b>	<b>\$ (2,060.19)</b>	<b>\$ 800.00</b>	<b>\$ -</b>	<b>\$ (1,000.00)</b>	<b>-100.00%</b>
<b>Total PUMPING EXPENSE</b>		<b>\$ 110,627.17</b>	<b>\$ 130,700.00</b>	<b>\$ 88,446.52</b>	<b>\$ 122,476.07</b>	<b>\$ 127,200.00</b>	<b>\$ (3,500.00)</b>	<b>-2.68%</b>
<b>WATER TREATMENT EXPENSE OPS, SUPERVISION, ENG</b>								
650-59640-1200	WAGES - FULLTIME	\$ 55,632.42	\$ 57,000.00	\$ 42,840.80	\$ 57,121.00	\$ 58,700.00	\$ 1,700.00	2.98%
650-59640-1220	WAGES - FULLTIME	\$ -	\$ -	\$ -	\$ -	\$ -		
<b>Total OPS, SUPERVISION, ENG:</b>		<b>\$ 55,632.42</b>	<b>\$ 57,000.00</b>	<b>\$ 42,840.80</b>	<b>\$ 57,121.00</b>	<b>\$ 58,700.00</b>	<b>\$ 1,700.00</b>	<b>2.98%</b>

Account Number	Account Title	\$ 45,657.00 Prior year Actual	\$ 45,658.00 Cur Year Budget	\$ 45,930.00 Actual	Proj YE	\$ 2,026.00 Budget	Change from Prev Budget	Percent Change
<b>OPERATION CHEMICALS</b>								
650-59641-3900	OTHER SUPPLIES	\$ 3,662.76	\$ 10,000.00	\$ 1,652.50	\$ 16,000.00	\$ 5,000.00	\$ (5,000.00)	-50.00%
650-59641-3910	CHEMICALS	\$ 52,242.60	\$ 55,000.00	\$ 33,546.25	\$ 44,728.33	\$ 50,000.00	\$ (5,000.00)	-9.09%
<b>Total OPERATION CHEMICALS:</b>		<b>\$ 55,905.36</b>	<b>\$ 65,000.00</b>	<b>\$ 35,198.75</b>	<b>\$ 60,728.33</b>	<b>\$ 55,000.00</b>	<b>\$ (10,000.00)</b>	<b>-15.38%</b>
<b>OPERATION LABOR/EXPENSE</b>								
650-59642-1220	WAGES - FULLTIME	\$ 92,163.23	\$ 96,700.00	\$ 62,314.64	\$ 83,086.00	\$ 100,100.00	\$ 3,400.00	3.52%
650-59642-2210	ELECTRICITY	\$ 10,998.67	\$ 15,000.00	\$ 9,146.51	\$ 12,195.35	\$ 15,000.00	\$ -	0.00%
650-59642-2200	TELEPHONE EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
650-59642-2230	WATER EXPENSE	\$ 25,096.84	\$ 30,000.00	\$ 20,664.58	\$ 27,552.77	\$ 30,000.00	\$ -	0.00%
650-59642-2250	STORMWATER EXPENSE	\$ 1,742.77	\$ 1,750.00	\$ 1,307.07	\$ 1,743.00	\$ 1,750.00	\$ -	0.00%
650-59642-2900	OTHER SERVICES	\$ 19,426.45	\$ 25,000.00	\$ 5,024.25	\$ 25,000.00	\$ 15,000.00	\$ (10,000.00)	-40.00%
650-59642-2902	MISC SERVICES-WTP BACKWASH CHG	\$ 38,700.00	\$ 38,700.00	\$ 29,025.00	\$ 38,700.00	\$ 38,700.00	\$ -	0.00%
650-59642-2990	TRANSPORTATION EXPENSE	\$ -	\$ 100.00	\$ -	\$ 100.00	\$ 100.00	\$ -	
650-59642-3900	OTHER SUPPLIES	\$ 12,673.06	\$ 15,000.00	\$ 13,441.28	\$ 7,500.00	\$ 15,000.00	\$ -	0.00%
<b>Total OPERATION LABOR/EXPENSE:</b>		<b>\$ 200,801.02</b>	<b>\$ 222,250.00</b>	<b>\$ 140,923.33</b>	<b>\$ 195,877.12</b>	<b>\$ 215,650.00</b>	<b>\$ (6,600.00)</b>	<b>-2.97%</b>
<b>OPERATION MISC EXPENSE</b>								
650-59643-1220	WAGES - FULLTIME	\$ 81,402.41	\$ 89,500.00	\$ 52,123.54	\$ 69,498.00	\$ 92,600.00	\$ 3,100.00	3.46%
650-59643-2200	TELEPHONE EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
650-59643-2220	NATURAL GAS/HEAT	\$ 19,532.58	\$ 35,000.00	\$ 24,493.17	\$ 26,500.00	\$ 35,000.00	\$ -	0.00%
650-59643-2900	OTHER SERVICES	\$ 17,907.46	\$ 25,000.00	\$ -	\$ 22,000.00	\$ 20,000.00	\$ (5,000.00)	-20.00%
650-59643-2990	TRANSPORTATION EXPENSE	\$ 1,188.59	\$ 400.00	\$ 199.45	\$ 265.93	\$ 400.00	\$ -	0.00%
650-59643-3110	POSTAGE	\$ 3,844.37	\$ 300.00	\$ 170.81	\$ 228.00	\$ 300.00	\$ -	0.00%
650-59643-3900	OTHER SUPPLIES	\$ 13,419.37	\$ 50,000.00	\$ 39,506.90	\$ 26,000.00	\$ 40,000.00	\$ (10,000.00)	-20.00%
<b>Total OPERATION MISC EXPENSE:</b>		<b>\$ 137,294.78</b>	<b>\$ 200,200.00</b>	<b>\$ 116,493.87</b>	<b>\$ 144,491.93</b>	<b>\$ 188,300.00</b>	<b>\$ (11,900.00)</b>	<b>-5.94%</b>
<b>OPERATING RENTS</b>								
650-59644-2900	OTHER SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Total OPERATING RENTS:</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

Account Number	Account Title	\$ 45,657.00 Prior year Actual	\$ 45,658.00 Cur Year Budget	\$ 45,930.00 Actual	Proj YE	\$ 2,026.00 Budget	Change from Prev Budget	Percent Change
<b>MAINT OF STRUCTURES</b>								
650-59651-1220	WAGES - FULLTIME	\$ 576.88	\$ 1,000.00	\$ 2,984.01	\$ 3,979.00	\$ 1,100.00	\$ 100.00	10.00%
650-59651-2900	OTHER SERVICES	\$ 1,669.39	\$ 2,000.00	\$ -	\$ 2,000.00	\$ 2,000.00	\$ -	0.00%
650-59651-2990	TRANSPORTATION EXPENSE	\$ 26.14	\$ -	\$ 89.14	\$ 119.00	\$ -		
650-59651-3900	OTHER SUPPLIES	\$ 24.90	\$ 500.00	\$ -	\$ 250.00	\$ 500.00	\$ -	0.00%
<b>Total MAINT OF STRUCTURES:</b>		<b>\$ 2,297.31</b>	<b>\$ 3,500.00</b>	<b>\$ 3,073.15</b>	<b>\$ 6,348.00</b>	<b>\$ 3,600.00</b>	\$ 100.00	2.86%
<b>MAINT OF TREATMENT EQUIP</b>								
650-59652-1220	WAGES - FULLTIME	\$ 29,152.16	\$ 38,700.00	\$ 22,073.55	\$ 29,431.00	\$ 40,100.00	\$ 1,400.00	3.62%
650-59652-2990	TRANSPORTATION EXPENSE	\$ 125.46	\$ 200.00	\$ 63.46	\$ 225.00	\$ 200.00	\$ -	0.00%
650-59652-3900	OTHER SUPPLIES	\$ -	\$ 1,000.00	\$ -	\$ 500.00	\$ 1,000.00	\$ -	0.00%
<b>Total MAINT OF TREATMENT EQUIPMENT</b>		<b>\$ 29,277.62</b>	<b>\$ 39,900.00</b>	<b>\$ 22,137.01</b>	<b>\$ 30,156.00</b>	<b>\$ 41,300.00</b>	\$ 1,400.00	3.51%
<b>Total WATER TREATMENT EXPENSE</b>		<b>\$ 481,208.51</b>	<b>\$ 587,850.00</b>	<b>\$ 360,666.91</b>	<b>\$ 494,722.39</b>	<b>\$ 562,550.00</b>	\$ (25,300.00)	-4.30%
<b>TRANSMISSION/DISTRIBUTION OPERATION STORAGE FACILITY</b>								
650-59661-1220	WAGES - FULLTIME	\$ 11,515.71	\$ 12,100.00	\$ 9,393.29	\$ 12,524.00	\$ 12,600.00	\$ 500.00	4.13%
650-59661-2200	TELEPHONE EXPENSE	\$ 2,609.23	\$ 3,000.00	\$ 1,993.80	\$ 2,658.00	\$ 3,000.00	\$ -	0.00%
650-59661-2210	ELECTRICITY	\$ 9,724.30	\$ 16,000.00	\$ 16,353.96	\$ 21,805.28	\$ 16,000.00	\$ -	0.00%
650-59661-2220	NATURAL GAS	\$ 1,371.69	\$ 2,000.00	\$ 1,329.76	\$ 1,773.01	\$ 2,000.00	\$ -	0.00%
650-59661-2230	WATER EXPENSE	\$ 531.51	\$ 500.00	\$ 397.54	\$ 530.05	\$ 500.00	\$ -	0.00%
650-59661-2240	SEWER EXPENSE	\$ 238.75	\$ 250.00	\$ 180.85	\$ 241.13	\$ 250.00	\$ -	0.00%
650-59661-2250	STORMWATER EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -		
650-59661-2900	OTHER SERVICES	\$ -	\$ 200.00	\$ -	\$ -	\$ 200.00	\$ -	0.00%
650-59661-2990	TRANSPORTATION EXPENSE	\$ 834.50	\$ 4,000.00	\$ 716.80	\$ 3,500.00	\$ 4,000.00	\$ -	0.00%
<b>Total OPERATION STORAGE FACILITY:</b>		<b>\$ 26,825.69</b>	<b>\$ 38,050.00</b>	<b>\$ 30,366.00</b>	<b>\$ 43,031.48</b>	<b>\$ 38,550.00</b>	\$ 500.00	1.31%

Account Number	Account Title	\$ 45,657.00 Prior year Actual	\$ 45,658.00 Cur Year Budget	\$ 45,930.00 Actual	Proj YE	\$ 2,026.00 Budget	Change from Prev Budget	Percent Change
<b>OPERATION MAINS</b>								
650-59662-1220	WAGES - FULLTIME	\$ 38,812.08	\$ 48,400.00	\$ 22,849.42	\$ 30,466.00	\$ 50,100.00	\$ 1,700.00	3.51%
650-59662-2990	TRANSPORTATION EXPENSE	\$ 3,697.03	\$ 15,000.00	\$ 1,696.86	\$ 2,262.00	\$ 10,000.00	\$ (5,000.00)	-33.33%
650-59662-3900	OTHER SUPPLIES	\$ 5,572.16	\$ 10,000.00	\$ 5,055.60	\$ 6,741.00	\$ 10,000.00	\$ -	0.00%
<b>Total OPERATION MAINS:</b>		<b>\$ 48,081.27</b>	<b>\$ 73,400.00</b>	<b>\$ 29,601.88</b>	<b>\$ 39,469.00</b>	<b>\$ 70,100.00</b>	<b>\$ (3,300.00)</b>	<b>-4.50%</b>
<b>OPERATION METER EXPENSE</b>								
650-59663-1220	WAGES - FULLTIME	\$ 31,533.61	\$ 38,700.00	\$ 15,828.66	\$ 21,105.00	\$ 40,100.00	\$ 1,400.00	3.62%
650-59663-2900	OTHER SERVICES	\$ (37,798.00)	\$ (35,000.00)	\$ -	\$ -	\$ (20,000.00)	\$ 15,000.00	-42.86%
650-59663-2910	Shared Meter Offset	\$ (34,265.02)	\$ (35,000.00)	\$ (15,693.71)	\$ (20,925.00)	\$ (35,000.00)	\$ -	0.00%
650-59663-2990	TRANSPORTATION EXPENSE	\$ 2,337.65	\$ 9,000.00	\$ 1,051.97	\$ 1,403.00	\$ 9,000.00	\$ -	0.00%
650-59663-3900	OTHER SUPPLIES	\$ 56,864.77	\$ 60,000.00	\$ 4,027.05	\$ 5,369.00	\$ 30,000.00	\$ (30,000.00)	-50.00%
<b>Total OPERATION METER EXPENSE:</b>		<b>\$ 18,673.01</b>	<b>\$ 37,700.00</b>	<b>\$ 5,213.97</b>	<b>\$ 6,952.00</b>	<b>\$ 24,100.00</b>	<b>\$ (13,600.00)</b>	<b>-36.07%</b>
<b>OPERATION CUSTOMER INSTLL</b>								
650-59664-1220	WAGES - FULLTIME	\$ 10,001.73	\$ 2,000.00	\$ 5,325.84	\$ 7,101.00	\$ 2,100.00	\$ 100.00	5.00%
650-59664-2900	OTHER SERVICES	\$ 25,217.25	\$ 25,000.00	\$ 12,603.50	\$ 16,805.00	\$ 20,000.00	\$ (5,000.00)	-20.00%
650-59664-2990	TRANSPORTATION EXPENSE	\$ 963.85	\$ 500.00	\$ 509.25	\$ 679.00	\$ 500.00	\$ -	0.00%
650-59664-3900	OTHER SUPPLIES	\$ 1,100.75	\$ 100.00	\$ -	\$ -	\$ 100.00	\$ -	0.00%
<b>Total OPERATION CUSTOMER INSTLL:</b>		<b>\$ 37,283.58</b>	<b>\$ 27,600.00</b>	<b>\$ 18,438.59</b>	<b>\$ 24,585.00</b>	<b>\$ 22,700.00</b>	<b>\$ (4,900.00)</b>	<b>-17.75%</b>
<b>OPERATION MISC EXPENSE</b>								
650-59665-1220	WAGES - FULLTIME	\$ 40,608.35	\$ 49,100.00	\$ 32,510.69	\$ 43,348.00	\$ 51,300.00	\$ 2,200.00	4.48%
650-59665-2200	TELEPHONE EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
650-59665-2201	CELLULAR PHONE	\$ 7,044.16	\$ 6,500.00	\$ 4,551.27	\$ 6,068.00	\$ 6,500.00	\$ -	0.00%
650-59665-2220	NATURAL GAS/HEAT	\$ 902.62	\$ 2,000.00	\$ 896.80	\$ 1,196.00	\$ 2,000.00	\$ -	0.00%
650-59665-2900	OTHER SERVICES	\$ 6,405.36	\$ 5,000.00	\$ 2,475.09	\$ 3,300.00	\$ 5,000.00	\$ -	0.00%
650-59665-2990	TRANSPORTATION EXPENSE	\$ 796.86	\$ 1,200.00	\$ 573.73	\$ 765.00	\$ 1,200.00	\$ -	0.00%
650-59665-3100	OFFICE SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
650-59665-3900	OTHER SUPPLIES	\$ 4,153.21	\$ 400.00	\$ -	\$ -	\$ 400.00	\$ -	0.00%
<b>Total OPERATION MISC EXPENSES:</b>		<b>\$ 59,910.56</b>	<b>\$ 64,200.00</b>	<b>\$ 41,007.58</b>	<b>\$ 54,677.00</b>	<b>\$ 66,400.00</b>	<b>\$ 2,200.00</b>	<b>3.43%</b>
<b>MAINT RESERVOIRS/STNDPP</b>								
650-59672-1220	WAGES - FULLTIME	\$ 305.26	\$ 2,500.00	\$ 244.92	\$ 327.00	\$ 2,600.00	\$ 100.00	4.00%
650-59672-2900	OTHER SERVICES	\$ 81,131.51	\$ 75,000.00	\$ 12,640.00	\$ 16,853.00	\$ -	\$ (75,000.00)	-100.00%

Account Number	Account Title	\$ 45,657.00 Prior year Actual	\$ 45,658.00 Cur Year Budget	\$ 45,930.00 Actual	Proj YE	\$ 2,026.00 Budget	Change from Prev Budget	Percent Change
650-59672-2990	TRANSPORTATION EXPENSE	\$ 27.88	\$ 100.00	\$ 3.49	\$ 5.00	\$ 100.00	\$ -	0.00%
650-59672-3900	OTHER SUPPLIES	\$ 202.54	\$ 1,000.00	\$ 3,329.75	\$ 4,440.00	\$ 1,000.00	\$ -	0.00%
<b>Total MAINT RESERVOIS &amp; STNDPP:</b>		<b>\$ 81,667.19</b>	<b>\$ 78,600.00</b>	<b>\$ 16,218.16</b>	<b>\$ 21,625.00</b>	<b>\$ 3,700.00</b>	<b>\$ (74,900.00)</b>	<b>-95.29%</b>
<b>MAINT OF MAINS</b>								
650-59673-1220	WAGES - FULLTIME	\$ 8,078.46	\$ 9,700.00	\$ 9,064.98	\$ 12,087.00	\$ 10,100.00	\$ 400.00	4.12%
650-59673-2900	OTHER SERVICES	\$ 60,020.41	\$ 60,000.00	\$ 53,241.15	\$ 70,988.00	\$ 60,000.00	\$ -	0.00%
650-59673-2990	TRANSPORTATION EXPENSE	\$ 403.76	\$ 10,000.00	\$ 497.48	\$ 663.00	\$ 10,000.00	\$ -	0.00%
650-59673-3900	OTHER SUPPLIES	\$ 8,004.45	\$ 15,000.00	\$ 4,507.81	\$ 6,010.00	\$ 15,000.00	\$ -	0.00%
<b>Total MAINTENANCE OF MAINS:</b>		<b>\$ 76,507.08</b>	<b>\$ 94,700.00</b>	<b>\$ 67,311.42</b>	<b>\$ 89,748.00</b>	<b>\$ 95,100.00</b>	<b>\$ 400.00</b>	<b>0.42%</b>
<b>MAINT OF SERVICES</b>								
650-59675-1220	WAGES - FULLTIME	\$ 40,762.02	\$ 33,900.00	\$ 35,251.89	\$ 47,003.00	\$ 35,100.00	\$ 1,200.00	3.54%
650-59675-2900	OTHER SERVICES	\$ 36,649.25	\$ 35,000.00	\$ 31,671.82	\$ 42,229.00	\$ 35,000.00	\$ -	0.00%
650-59675-2990	TRANSPORTATION EXPENSE	\$ 3,700.77	\$ 4,500.00	\$ 2,405.18	\$ 3,207.00	\$ 4,500.00	\$ -	0.00%
650-59675-3900	OTHER SUPPLIES	\$ 6,372.23	\$ 5,000.00	\$ 16,439.77	\$ 21,920.00	\$ 5,000.00	\$ -	0.00%
<b>Total MAINTENANCE OF SERVICES:</b>		<b>\$ 87,484.27</b>	<b>\$ 78,400.00</b>	<b>\$ 85,768.66</b>	<b>\$ 114,359.00</b>	<b>\$ 79,600.00</b>	<b>\$ 1,200.00</b>	<b>1.53%</b>
<b>MAINT OF METERS</b>								
650-59676-1220	WAGES - FULLTIME	\$ 7,383.85	\$ 9,700.00	\$ 2,277.46	\$ 3,037.00	\$ 10,100.00	\$ 400.00	4.12%
650-59676-2900	OTHER SERVICES	\$ 2,796.25	\$ 7,500.00	\$ 2,685.00	\$ 3,580.00	\$ 7,500.00	\$ -	0.00%
650-59676-2910	Shared Meter Cost Offset	\$ (5,847.66)	\$ (8,000.00)	\$ (2,775.50)	\$ (3,701.00)	\$ (8,000.00)	\$ -	0.00%
650-59676-2990	TRANSPORTATION EXPENSE	\$ 258.70	\$ 1,000.00	\$ 13.31	\$ 18.00	\$ 1,000.00	\$ -	0.00%
650-59676-3900	OTHER SUPPLIES	\$ 1,411.16	\$ 1,000.00	\$ 686.23	\$ 915.00	\$ 1,000.00	\$ -	0.00%
<b>Total MAINTENANCE OF METERS:</b>		<b>\$ 6,002.30</b>	<b>\$ 11,200.00</b>	<b>\$ 2,886.50</b>	<b>\$ 3,849.00</b>	<b>\$ 11,600.00</b>	<b>\$ 400.00</b>	<b>3.57%</b>

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<b>MAINT OF HYDRANTS</b>								
650-59677-1220	WAGES - FULLTIME	\$ 16,037.74	\$ 25,400.00	\$ 14,806.52	\$ 19,742.00	\$ 31,100.00	\$ 5,700.00	22.44%
650-59677-2900	OTHER SERVICES	\$ 1,600.00	\$ 5,000.00	\$ 1,825.02	\$ 2,433.00	\$ 5,000.00	\$ -	0.00%
650-59677-2990	TRANSPORTATION EXPENSE	\$ 873.77	\$ 3,000.00	\$ 883.05	\$ 1,177.00	\$ 3,000.00	\$ -	0.00%
650-59677-3900	OTHER SUPPLIES	\$ 3,910.53	\$ 4,500.00	\$ 4,898.00	\$ 6,531.00	\$ 4,500.00	\$ -	0.00%
<b>Total MAINTENANCE OF HYDRANTS:</b>		<b>\$ 22,422.04</b>	<b>\$ 37,900.00</b>	<b>\$ 22,412.59</b>	<b>\$ 29,883.00</b>	<b>\$ 43,600.00</b>	\$ 5,700.00	15.04%
<b>MAINT OF MISC PLANT</b>								
650-59678-2900	OTHER SERVICES	\$ 19,967.29	\$ 15,000.00	\$ 5,907.76	\$ 7,877.00	\$ 15,000.00	\$ -	0.00%
<b>Total MAINT OF MISC PLANT:</b>		<b>\$ 19,967.29</b>	<b>\$ 15,000.00</b>	<b>\$ 5,907.76</b>	<b>\$ 7,877.00</b>	<b>\$ 15,000.00</b>	\$ -	0.00%
<b>Total TRANSMISSION/DISTRIBUTION EXPENSE</b>		<b>\$ 484,824.28</b>	<b>\$ 556,750.00</b>	<b>\$ 325,133.11</b>	<b>\$ 436,055.48</b>	<b>\$ 470,450.00</b>	\$ (86,300.00)	-15.50%
<b>CUSTOMER ACCOUNTS EXPENSES SUPERVISION</b>								
650-59901-1100	FULLTIME SALARIES	\$ 19,462.48	\$ 20,800.00	\$ 15,441.44	\$ 20,589.00	\$ 21,400.00	\$ 600.00	2.88%
650-59901-2201	CELLULAR PHONE	\$ -	\$ 50.00	\$ -	\$ -	\$ -	\$ (50.00)	-100.00%
<b>Total SUPERVISION:</b>		<b>\$ 19,462.48</b>	<b>\$ 20,850.00</b>	<b>\$ 15,441.44</b>	<b>\$ 20,589.00</b>	<b>\$ 21,400.00</b>	\$ 550.00	2.64%
<b>OPERATION METER READING</b>								
650-59902-1220	WAGES - FULLTIME	\$ 17,805.75	\$ 19,000.00	\$ 13,142.40	\$ 17,523.00	\$ 19,700.00	\$ 700.00	3.68%
650-59902-1240	WAGES - PART TIME	\$ 2,566.74	\$ 3,700.00	\$ 1,220.26	\$ 1,627.00	\$ 3,800.00	\$ 100.00	2.70%
650-59902-1390	WAGES-CAR ALLOW	\$ 29.34	\$ -	\$ 11.41	\$ 15.00	\$ -	\$ -	
650-59902-2201	CELLULAR PHONE	\$ 140.92	\$ 350.00	\$ 116.53	\$ 155.00	\$ 350.00	\$ -	0.00%
650-59902-2900	OTHER SERVICES	\$ 266.82	\$ 1,500.00	\$ 66.82	\$ 89.00	\$ 1,500.00	\$ -	0.00%
650-59902-2990	TRANSPORTATION EXPENSE	\$ 440.71	\$ 1,000.00	\$ 259.10	\$ 345.00	\$ 1,000.00	\$ -	0.00%
650-59902-3110	POSTAGE	\$ 51.69	\$ 300.00	\$ 10.08	\$ 13.00	\$ 300.00	\$ -	0.00%
650-59902-3900	OTHER SUPPLIES	\$ 7.21	\$ 100.00	\$ 6.22	\$ 8.00	\$ 100.00	\$ -	0.00%
<b>Total OPERATION METER READING:</b>		<b>\$ 21,309.18</b>	<b>\$ 25,950.00</b>	<b>\$ 14,832.82</b>	<b>\$ 19,775.00</b>	<b>\$ 26,750.00</b>	\$ 800.00	3.08%

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<b>CUSTOMER ACCTG/COLLECT</b>								
650-59903-1220	WAGES - FULLTIME	\$ 46,106.00	\$ 49,600.00	\$ 37,100.96	\$ 49,468.00	\$ 51,100.00	\$ 1,500.00	3.02%
650-59903-2900	OTHER SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -		
650-59903-2990	TRANSPORTATION EXPENSE	\$ -	\$ 250.00	\$ 37.14	\$ 50.00	\$ 250.00	\$ -	0.00%
650-59903-3110	POSTAGE	\$ 18,466.73	\$ 15,000.00	\$ 11,112.84	\$ 14,817.00	\$ 16,800.00	\$ 1,800.00	12.00%
650-59903-3900	OTHER SUPPLIES	\$ 2,477.47	\$ 7,000.00	\$ 2,200.85	\$ 2,934.00	\$ 7,000.00	\$ -	0.00%
<b>Total CUSTOMER ACCTG &amp; COLLECT:</b>		<b>\$ 67,050.20</b>	<b>\$ 71,850.00</b>	<b>\$ 50,451.79</b>	<b>\$ 67,269.00</b>	<b>\$ 75,150.00</b>	<b>\$ 3,300.00</b>	<b>4.59%</b>
<b>UNCOLLECTIBLE ACCTS</b>								
650-59904-2900	OTHER SERVICES	\$ (5,094.84)	\$ 2,500.00	\$ 36.98	\$ 2,500.00	\$ 2,500.00	\$ -	0.00%
<b>Total UNCOLLECTIBLE ACCOUNTS:</b>		<b>\$ (5,094.84)</b>	<b>\$ 2,500.00</b>	<b>\$ 36.98</b>	<b>\$ 2,500.00</b>	<b>\$ 2,500.00</b>	<b>\$ -</b>	<b>0.00%</b>
<b>CUSTOMER SERVICE &amp; INFORMATIONAL EXPENSE</b>								
650-59906-1220	WAGES - FULLTIME	\$ -	\$ -	\$ -	\$ -	\$ -		
650-59906-2900	OTHER SERVICES	\$ -	\$ 750.00	\$ -	\$ -	\$ 750.00	\$ -	0.00%
650-59906-2990	TRANSPORTATION EXPENSE	\$ -	\$ -	\$ -	\$ 25.00	\$ -		
650-59906-3900	OTHER SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -		
<b>Total CUST SERV &amp; INFORMATION EXP:</b>		<b>\$ -</b>	<b>\$ 750.00</b>	<b>\$ -</b>	<b>\$ 25.00</b>	<b>\$ 750.00</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Total CUSTOMER ACCOUNTS EXPENSES</b>		<b>\$ 102,727.02</b>	<b>\$ 121,900.00</b>	<b>\$ 80,763.03</b>	<b>\$ 110,158.00</b>	<b>\$ 126,550.00</b>	<b>\$ 4,650.00</b>	<b>10.3%</b>
<b>ADMINISTRATIVE/GENERAL EXECUTIVE/GENERAL SALARIES</b>								
650-59920-1100	FULLTIME SALARIES	\$ -	\$ -	\$ -	\$ -	\$ -		
650-59920-1200	WAGES - FULLTIME	\$ -	\$ 20,000.00	\$ -	\$ -	\$ 20,000.00	\$ -	0.00%
650-59920-1220	WAGES - FULLTIME	\$ -	\$ -	\$ -	\$ -	\$ -		
650-59920-2100	CITY ADMIN ALLOC (WAGES)	\$ 117,200.24	\$ 120,000.00	\$ 85,698.90	\$ 114,265.00	\$ 125,000.00	\$ 5,000.00	4.17%
<b>Total EXECUTIVE &amp; GENERAL SALARIES:</b>		<b>\$ 117,200.24</b>	<b>\$ 140,000.00</b>	<b>\$ 85,698.90</b>	<b>\$ 114,265.00</b>	<b>\$ 145,000.00</b>	<b>\$ 5,000.00</b>	<b>3.57%</b>

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<b>OFFICE SUPPLIES/EXPENSE</b>								
650-59921-2200	TELEPHONE EXPENSE	\$ 198.61	\$ 300.00	\$ 142.61	\$ 190.00	\$ 300.00	\$ -	0.00%
650-59921-2910	PRINTING/ADVERTISING	\$ 130.00	\$ -	\$ -	\$ -	\$ -	\$ -	
650-59921-3100	OFFICE SUPPLIES	\$ 2,098.46	\$ 3,000.00	\$ 1,284.14	\$ 1,712.00	\$ 3,000.00	\$ -	0.00%
650-59921-3300	TRAVEL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
650-59921-3900	OTHER SUPPLIES	\$ 2,545.27	\$ -	\$ 1,730.61	\$ 2,307.00	\$ -	\$ -	
<b>Total OFFICE SUPPLIES &amp; EXPENSE:</b>		<b>\$ 4,972.34</b>	<b>\$ 3,300.00</b>	<b>\$ 3,157.36</b>	<b>\$ 4,209.00</b>	<b>\$ 3,300.00</b>	<b>\$ -</b>	<b>0.00%</b>
<b>OUTSIDE SERVICES EMPLOYED</b>								
650-59923-2100	PROFESSIONAL SERVICES	\$ 57,356.36	\$ 62,000.00	\$ 55,381.82	\$ 73,842.00	\$ 75,000.00	\$ 13,000.00	20.97%
650-59923-2160	SAFETY COORDINATOR	\$ 885.01	\$ 3,000.00	\$ 2,375.85	\$ 3,168.00	\$ 3,000.00	\$ -	0.00%
650-59923-2900	OTHER SERVICES	\$ 49,600.62	\$ 30,000.00	\$ 12,207.77	\$ 16,277.00	\$ 20,000.00	\$ (10,000.00)	-33.33%
650-59923-2902	MISC SERVICES-CONSULTANT FEE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
650-59923-5950	TRANSFER TO CAP PROJ FNDS	\$ 5,762.80	\$ 9,349.80	\$ 11,033.08	\$ 14,711.00	\$ 9,350.00	\$ 0.20	0.00%
<b>Total OUTSIDE SERVICES EMPLOYED:</b>		<b>\$ 113,604.79</b>	<b>\$ 104,349.80</b>	<b>\$ 80,998.52</b>	<b>\$ 107,998.00</b>	<b>\$ 107,350.00</b>	<b>\$ 3,000.20</b>	<b>2.88%</b>
<b>PROPERTY INSURANCE</b>								
650-59924-5100	PUBLIC LIABILITY INSURNCE	\$ 7,814.45	\$ 8,615.00	\$ 6,379.64	\$ 8,506.00	\$ 4,940.00	\$ (3,675.00)	-42.66%
650-59924-5110	PROPERTY INSURANCE	\$ 22,747.66	\$ 25,000.00	\$ 19,431.46	\$ 25,909.00	\$ 30,325.00	\$ 5,325.00	21.30%
650-59924-5111	CONTRACTOR EQUIPMENT INS	\$ 172.74	\$ 200.00	\$ 126.76	\$ 169.00	\$ -	\$ (200.00)	-100.00%
650-59924-5120	FLEET INSURANCE	\$ 5,947.93	\$ 6,605.00	\$ 4,804.60	\$ 6,406.00	\$ 2,245.00	\$ (4,360.00)	-66.01%
650-59924-5140	UMBRELLA INSURANCE	\$ 4,087.13	\$ 4,535.00	\$ 3,354.89	\$ 4,473.00	\$ 2,500.00	\$ (2,035.00)	-44.87%
650-59924-5180	BOILER INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
650-59924-5190	CRIME INSURANCE	\$ 136.24	\$ 150.00	\$ 102.19	\$ 136.00	\$ 370.00	\$ 220.00	146.67%
<b>Total PROPERTY INSURANCE:</b>		<b>\$ 40,906.15</b>	<b>\$ 45,105.00</b>	<b>\$ 34,199.54</b>	<b>\$ 45,599.00</b>	<b>\$ 40,380.00</b>	<b>\$ (4,725.00)</b>	<b>-10.48%</b>
<b>INJURIES/DAMAGES</b>								
650-59925-5130	WORKMEN'S COMPENSATION	\$ 18,362.59	\$ 19,000.00	\$ 12,943.49	\$ 17,258.00	\$ 14,630.00	\$ (4,370.00)	-23.00%
<b>Total INJURIES &amp; DAMAGES:</b>		<b>\$ 18,362.59</b>	<b>\$ 19,000.00</b>	<b>\$ 12,943.49</b>	<b>\$ 17,258.00</b>	<b>\$ 14,630.00</b>	<b>\$ (4,370.00)</b>	<b>-23.00%</b>

Account Number	Account Title	\$ 45,657.00 Prior year Actual	\$ 45,658.00 Cur Year Budget	\$ 45,930.00 Actual	Proj YE	\$ 2,026.00 Budget	Change from Prev Budget	Percent Change
<b>EMPLOYEE PENSION/BENEFITS</b>								
650-59926-1310	WI RETIREMENT	\$ 41,543.22	\$ 48,500.00	\$ 30,777.33	\$ 41,036.00	\$ 52,300.00	\$ 3,800.00	7.84%
650-59926-1330	HEALTH INSURANCE	\$ 95,094.09	\$ 111,500.00	\$ 66,420.52	\$ 88,561.00	\$ 103,700.00	\$ (7,800.00)	-7.00%
650-59926-1332	HEALTH INSURANCE-RETIREE	\$ 21,823.90	\$ 25,500.00	\$ 64.55	\$ 86.00	\$ -	\$ (25,500.00)	-100.00%
650-59926-1333	HEALTH SAVINGS ACCT EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -		
650-59926-1334	HEALTH INSURANCE OPT-OUT	\$ 1,999.92	\$ 18,000.00	\$ 1,461.48	\$ 1,949.00	\$ 21,000.00		
650-59926-1340	LIFE INSURANCE	\$ 1,230.11	\$ 2,200.00	\$ 740.59	\$ 987.00	\$ 2,200.00	\$ -	0.00%
650-59926-1350	OTHER BENEFITS	\$ (15,360.80)	\$ 3,000.00	\$ -	\$ -	\$ 3,000.00	\$ -	0.00%
650-59926-2100	CITY ADMIN ALLOC (BENEFITS)	\$ 29,478.07	\$ 31,500.00	\$ 19,517.69	\$ 26,024.00	\$ 31,500.00	\$ -	0.00%
650-59926-2900	OTHER SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -		
650-59926-5970	TRANSFER TO OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -		
<b>Total EMPLOYEE PENSION &amp; BENEFIT:</b>		<b>\$ 175,808.51</b>	<b>\$ 240,200.00</b>	<b>\$ 118,982.16</b>	<b>\$ 158,643.00</b>	<b>\$ 213,700.00</b>	<b>\$ (26,500.00)</b>	<b>-11.03%</b>
<b>REGULATORY COMM EXPENSE</b>								
650-59928-2900	OTHER SERVICES	\$ -	\$ 3,000.00	\$ -	\$ 3,000.00	\$ 500.00	\$ (2,500.00)	-83.33%
<b>Total REGULATORY COMM EXPENSE:</b>		<b>\$ -</b>	<b>\$ 3,000.00</b>	<b>\$ -</b>	<b>\$ 3,000.00</b>	<b>\$ 500.00</b>	<b>\$ (2,500.00)</b>	<b>-83.33%</b>
<b>MISC GENERAL EXPENSE</b>								
650-59930-1220	WAGES - FULLTIME	\$ 22,853.96	\$ 9,700.00	\$ 15,515.63	\$ 20,688.00	\$ 10,100.00	\$ 400.00	4.12%
650-59930-2900	OTHER SERVICES	\$ 1,174.57	\$ 2,000.00	\$ 1,213.50	\$ 1,618.00	\$ 17,000.00	\$ 15,000.00	750.00%
650-59930-2910	PRINTING/ADVERTISING	\$ 177.00	\$ 300.00	\$ -	\$ -	\$ 300.00	\$ -	0.00%
650-59930-2920	TRAINING	\$ 3,236.08	\$ 2,500.00	\$ 1,903.14	\$ 2,538.00	\$ 2,500.00	\$ -	0.00%
650-59930-2990	TRANSPORTATION EXPENSE	\$ 830.32	\$ 100.00	\$ 363.70	\$ 485.00	\$ 100.00	\$ -	0.00%
650-59930-3210	MEMBERSHIP & DUES	\$ 2,143.35	\$ 3,500.00	\$ 3,375.11	\$ 4,500.00	\$ 3,500.00	\$ -	0.00%
650-59930-3220	PUBLICATIONS	\$ -	\$ -	\$ -	\$ -	\$ -		
650-59930-3300	TRAVEL	\$ 1,952.31	\$ 3,000.00	\$ 719.21	\$ 959.00	\$ 3,000.00	\$ -	0.00%
650-59930-3900	OTHER SUPPLIES	\$ 235,463.45	\$ 250.00	\$ -	\$ -	\$ 250.00	\$ -	0.00%

Account Number	Account Title	\$ 45,657.00 Prior year Actual	\$ 45,658.00 Cur Year Budget	\$ 45,930.00 Actual	Proj YE	\$ 2,026.00 Budget	Change from Prev Budget	Percent Change
<b>Total MISC GENERAL EXPENSES:</b>		<b>\$ 267,831.04</b>	<b>\$ 21,350.00</b>	<b>\$ 23,090.29</b>	<b>\$ 30,788.00</b>	<b>\$ 36,750.00</b>	\$ 15,400.00	72.13%
<b>OPERATION RENTS</b>								
650-59931-3900	OTHER SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -		
650-59999-1311	GASB 68 PENSION EXPENSE	\$ (5,599.00)	\$ -	\$ -	\$ -	\$ -		
<b>Total OPERATION RENTS:</b>		<b>\$ (5,599.00)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		
<b>Total ADMINISTRATIVE GENERAL EXPENSES:</b>		<b>\$ 733,086.66</b>	<b>\$ 576,304.80</b>	<b>\$ 359,070.26</b>	<b>\$ 481,760.00</b>	<b>\$ 561,610.00</b>	\$ (14,694.80)	-2.55%
<b>Total EXPENSES:</b>		<b>\$ 1,924,698.51</b>	<b>\$ 2,014,104.80</b>	<b>\$ 1,233,691.49</b>	<b>\$ 1,657,002.93</b>	<b>\$ 1,866,445.00</b>	\$ (147,659.80)	-7.33%
<b>OTHER OPERATING EXPENSES</b>								
650-59403-9750	DEPRECIATION EXPENSE	\$ 575,260.98	\$ 560,000.00	\$ 450,637.40	\$ 600,850.00	\$ 560,000.00	\$ -	0.00%
650-59408-2100	CITY ADMIN ALLOC (FICA)	\$ 8,357.85	\$ 8,900.00	\$ 6,320.66	\$ 8,428.00	\$ 9,320.00	\$ 420.00	4.72%
650-59408-9700	PROPERTY TAX EQUIVALENT	\$ 299,861.00	\$ 337,000.00	\$ 236,790.00	\$ 315,720.00	\$ 337,000.00	\$ -	0.00%
650-59408-9701	OTHER TAXES(FICA/PSC ASSMT)	\$ 45,704.03	\$ 53,400.00	\$ 33,829.08	\$ 45,105.00	\$ 55,600.00	\$ 2,200.00	4.12%
650-59408-9703	PSC REMAINDER ASSESSMENT	\$ 3,379.74	\$ 3,000.00	\$ -	\$ -	\$ 3,000.00	\$ -	0.00%
<b>Total OTHER OPERATING EXPENSES:</b>		<b>\$ 932,563.60</b>	<b>\$ 962,300.00</b>	<b>\$ 727,577.14</b>	<b>\$ 970,103.00</b>	<b>\$ 964,920.00</b>	\$ 2,620.00	0.27%
<b>Total OPERATING EXPENSES</b>		<b>\$ 2,857,262.11</b>	<b>\$ 2,976,404.80</b>	<b>\$ 1,961,268.63</b>	<b>\$ 2,627,105.93</b>	<b>\$ 2,831,365.00</b>	\$ (145,039.80)	-4.87%
<b>NET OPERATING INCOME (LOSS):</b>		<b>\$ 269,754.42</b>	<b>\$ 127,395.20</b>	<b>\$ 413,769.86</b>	<b>\$ 499,711.51</b>	<b>\$ 327,535.00</b>	\$ 200,139.80	157.10%
<b>OTHER INCOME</b>								
650-48600	CONTRIBUTION IN AID	\$ 364,942.52	\$ 200,000.00	\$ -		\$ 200,000.00	\$ -	0.00%
650-43000	GRANT REVENUE	\$ 5,835.73	\$ -	\$ 159,661.44		\$ -	\$ -	
650-48900	OTHER REVENUES	\$ 10,126.65	\$ -	\$ 60.00		\$ -	\$ -	
650-49210	TRANSFER IN	\$ 78,192.83	\$ 100,000.00	\$ 88,387.06	\$ 80,000.00	\$ 100,000.00	\$ -	0.00%
650-49415	REVENUES FROM MDSE & JOBBING	\$ 1,856.20	\$ 7,000.00	\$ 4,006.03	\$ 5,341.00	\$ 7,000.00	\$ -	0.00%
650-49416	MERCHANDISING & JOBBING COSTS	\$ (296.51)	\$ (7,000.00)	\$ (874.16)	\$ (4,465.00)	\$ (7,000.00)	\$ -	0.00%
<b>TOTAL OTHER INCOME</b>		<b>\$ 460,657.42</b>	<b>\$ 300,000.00</b>	<b>\$ 251,240.37</b>	<b>\$ 80,876.00</b>	<b>\$ 300,000.00</b>	\$ -	0.00%

Account Number	Account Title	\$ 45,657.00 Prior year Actual	\$ 45,658.00 Cur Year Budget	\$ 45,930.00 Actual	Proj YE	\$ 2,026.00 Budget	Change from Prev Budget	Percent Change
<b>TOTAL INCOME (LOSS) BEFORE INTEREST:</b>		<b>\$ 730,411.84</b>	<b>\$ 427,395.20</b>	<b>\$ 665,010.23</b>	<b>\$ 580,587.51</b>	<b>\$ 627,535.00</b>	\$ 200,139.80	<b>46.83%</b>
<b>INTEREST CHARGES</b>								
650-59427-6210	INTEREST ON LONG TERM DEBT	\$ 122,299.94	\$ 115,000.00	\$ 88,712.86	\$ 115,000.00	\$ 115,000.00	\$ -	<b>0.00%</b>
650-59430-6210	INTEREST ON ADVANCES FROM MUNI	\$ 24,174.15	\$ 20,000.00	\$ -	\$ 20,000.00	\$ 20,000.00	\$ -	<b>0.00%</b>
650-49426	OTHER INCOME DEDUCTIONS	\$ -	\$ -	\$ -	\$ -	\$ -		
650-49428	AMORTIZATION OF DEBT DISC/CHRG	\$ -	\$ -	\$ -	\$ -	\$ -		
650-49430	INTEREST ON DEBT-MUNI	\$ -	\$ -	\$ -	\$ -	\$ -		
650-49435	MISC DEBITS TO SURPLUS	\$ -	\$ -	\$ -	\$ -	\$ -		
<b>TOTAL INTEREST CHARGES</b>		<b>\$ 146,474.09</b>	<b>\$ 135,000.00</b>	<b>\$ 88,712.86</b>	<b>\$ 135,000.00</b>	<b>\$ 135,000.00</b>	\$ -	<b>0.00%</b>
<b>TOTAL INCOME (LOSS)</b>		<b>\$ 583,937.75</b>	<b>\$ 292,395.20</b>	<b>\$ 576,297.00</b>	<b>\$ 445,587.51</b>	<b>\$ 492,535.00</b>	\$ 200,139.80	<b>68.45%</b>

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

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

Account Number	Account Title	12/31/24 Prior year Actual	12/31/25 Cur Year Budget	09/30/25 Year-to-date Actual	Proj YE	2026 Budget	Change from Prev Budget	Percent Change
<b>OPERATION STREET LIGHTING</b>								
660-59585-1220	WAGES - FULLTIME	\$ -	\$ 100	\$ -	\$ -	\$ -	(100)	-100.00%
660-59585-2900	OTHER SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -		
660-59585-2990	TRANSPORTATION EXPENSE	\$ -	\$ 100	\$ -	\$ -	\$ 100	-	0.00%
660-59585-3900	OTHER SUPPLIES	\$ (140)	\$ 400	\$ -	\$ -	\$ 400	-	0.00%
<b>Total OPERATION STREET LIGHTING:</b>		<b>\$ (140)</b>	<b>\$ 600</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 500</b>	(100)	-16.67%
<b>OPERATION METER EXPENSES</b>								
660-59586-1220	WAGES - FULLTIME	\$ 46,039	\$ 57,400	\$ 41,722	\$ 57,093	\$ 60,300	2,900	5.05%
660-59586-2900	OTHER SERVICES	\$ -	\$ -	\$ 1,036	\$ -	\$ -		
660-59586-2990	TRANSPORTATION EXPENSE	\$ 2,962	\$ 5,000	\$ 1,442	\$ 1,923	\$ 5,000	-	0.00%
660-59586-3900	OTHER SUPPLIES	\$ (13,999)	\$ 5,000	\$ 2,028	\$ 2,704	\$ 5,000	-	0.00%
<b>Total METER EXPENSES:</b>		<b>\$ 35,001</b>	<b>\$ 67,400</b>	<b>\$ 46,228</b>	<b>\$ 61,720</b>	<b>\$ 70,300</b>	2,900	4.30%
<b>OPERATION CUSTOMERS INSTALL</b>								
660-59587-1220	WAGES - FULLTIME	\$ 27,553	\$ 16,800	\$ 20,364	\$ 27,866	\$ 21,400	4,600	27.38%
660-59587-2990	TRANSPORTATION EXPENSE	\$ 3,109	\$ 3,000	\$ 3,976	\$ 5,302	\$ 3,000	-	0.00%
660-59587-3900	OTHER SUPPLIES	\$ (4)	\$ -	\$ -	\$ -	\$ -		
<b>Total OPERATING CUSTOMERS INSTALL:</b>		<b>\$ 30,658</b>	<b>\$ 19,800</b>	<b>\$ 24,340</b>	<b>\$ 33,168</b>	<b>\$ 24,400</b>	4,600	23.23%

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

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

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

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

Account Number	Account Title	12/31/24 Prior year Actual	12/31/25 Cur Year Budget	09/30/25 Year-to-date Actual	Proj YE	2026 Budget	Change from Prev Budget	Percent Change
660-59923-5950	TRANSFER TO CAP PROJ FNDS	\$ 3,729	\$ 4,961	\$ 7,139	\$ 7,140	\$ 6,050	1,089	21.95%
<b>Total OUTSIDE SERVICES EMPLOYED:</b>		<b>\$ 125,321</b>	<b>\$ 105,461</b>	<b>\$ 105,480</b>	<b>\$ 138,261</b>	<b>\$ 123,450</b>	17,989	17.06%
<b>PROPERTY INSURANCE</b>								
660-59924-5100	PUBLIC LIABILITY INSURNCE	\$ 5,212	\$ 5,800	\$ 4,248	\$ 5,664	\$ 3,535	(2,265)	-39.05%
660-59924-5110	PROPERTY INSURANCE	\$ 11,055	\$ 12,000	\$ 9,443	\$ 12,591	\$ 14,740	2,740	22.83%
660-59924-5111	CONTRACTOR EQUIPMENT INS	\$ 749	\$ 1,200	\$ 551	\$ 735	\$ -	(1,200)	-100.00%
660-59924-5120	FLEET INSURANCE	\$ 14,796	\$ 15,000	\$ 10,391	\$ 13,854	\$ 6,970	(8,030)	-53.53%
660-59924-5140	UMBRELLA INSURANCE	\$ 4,157	\$ 4,800	\$ 3,482	\$ 4,643	\$ 2,455	(2,345)	-48.85%
660-59924-5180	BOILER INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -		
660-59924-5190	CRIME INSURANCE	\$ 151	\$ 200	\$ 113	\$ 151	\$ 410	210	105.00%
<b>Total PROPERTY INSURANCE:</b>		<b>\$ 36,120</b>	<b>\$ 39,000</b>	<b>\$ 28,228</b>	<b>\$ 37,638</b>	<b>\$ 28,110</b>	(10,890)	-27.92%
<b>INJURIES &amp; DAMAGES</b>								
660-59925-1220	WAGES - FULLTIME	\$ -	\$ -	\$ -	\$ -	\$ -		
660-59925-5130	WORKMEN'S COMPENSATION	\$ 12,985	\$ 15,000	\$ 9,887	\$ 13,183	\$ 10,850	(4,150)	-27.67%
<b>Total INJURIES &amp; DAMAGES:</b>		<b>\$ 12,985</b>	<b>\$ 15,000</b>	<b>\$ 9,887</b>	<b>\$ 13,183</b>	<b>\$ 10,850</b>	(4,150)	-27.67%
<b>EMPLOYEE PENSION &amp; BENEFITS</b>								
660-59926-1310	WI RETIREMENT	\$ 71,398	\$ 79,900	\$ 55,516	\$ 75,969	\$ 88,300	8,400	10.51%
660-59926-1330	HEALTH INSURANCE	\$ 182,912	\$ 226,000	\$ 158,506	\$ 211,341	\$ 232,900	6,900	3.05%
660-59926-1332	HEALTH INSURANCE-RETIREE	\$ 24,814	\$ 35,500	\$ 26,707	\$ 35,609	\$ 42,400	6,900	19.44%
660-59926-1333	HEALTH REIMBURSEMENT EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -		
660-59926-1334	HEALTH INSURANCE OPT OUT	\$ 5,000	\$ -	\$ 7,308	\$ 9,744	\$ -		
660-59926-1340	LIFE INSURANCE	\$ 1,591	\$ 2,500	\$ 1,404	\$ 1,872	\$ 2,500	-	0.00%
660-59926-1350	OTHER BENEFITS	\$ (32,715)	\$ 5,000	\$ -	\$ -	\$ 5,000	-	0.00%
660-59926-2100	CITY ADMIN ALLOC (BENEFITS)	\$ 26,862	\$ 28,580	\$ 17,373	\$ 23,164	\$ 26,000	(2,580)	-9.03%
660-59926-2900	OTHER SERVICES	\$ (38,988)	\$ (52,000)	\$ (26,569)	\$ (36,358)	\$ (53,000)	(1,000)	1.92%
660-59926-5970	TRANSFER TO OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -		
<b>Total EMPLOYEE PENSION &amp; BENEFIT:</b>		<b>\$ 240,874</b>	<b>\$ 325,480</b>	<b>\$ 240,244</b>	<b>\$ 321,341</b>	<b>\$ 344,100</b>	18,620	5.72%
<b>REGULATORY COMM EXPENSE</b>								

Account Number	Account Title	12/31/24 Prior year Actual	12/31/25 Cur Year Budget	09/30/25 Year-to-date Actual	Proj YE	2026 Budget	Change from Prev Budget	Percent Change
660-59928-2900	OTHER SERVICES	\$ -	\$ 2,000	\$ -	\$ -	\$ 2,000	-	0.00%
<b>Total REGULATORY COMM EXPENSE:</b>		<b>\$ -</b>	<b>\$ 2,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,000</b>	<b>-</b>	<b>0.00%</b>
<b>MISC GENERAL EXPENSES</b>								
660-59930-1220	WAGES - FULLTIME	\$ 73,476	\$ 55,200	\$ 56,289	\$ 77,027	\$ 64,300	9,100	16.49%
660-59930-2900	OTHER SERVICES	\$ 1,753	\$ 2,000	\$ 399	\$ 532	\$ 2,000	-	0.00%
660-59930-2910	PRINTING/ADVERTISING	\$ -	\$ 1,000	\$ -	\$ -	\$ 1,000	-	0.00%
660-59930-2920	TRAINING	\$ 19,641	\$ 25,000	\$ 15,649	\$ 20,865	\$ 25,000	-	0.00%
660-59930-2990	TRANSPORTATION EXPENSE	\$ 1,075	\$ 1,500	\$ 1,377	\$ 1,835	\$ 1,500	-	0.00%
660-59930-3210	MEMBERSHIP & DUES	\$ 7,269	\$ 8,000	\$ 6,960	\$ 9,280	\$ 8,000	-	0.00%
660-59930-3300	TRAVEL	\$ 10,286	\$ 6,500	\$ 8,140	\$ 10,854	\$ 12,000	5,500	84.62%
660-59930-3900	OTHER SUPPLIES	\$ (2,702)	\$ 500	\$ 10,641	\$ 14,188	\$ 500	-	0.00%
660-59930-6300	INTEREST ON CUSTOMER DEPO	\$ 2,681	\$ 2,500	\$ 1,719	\$ 2,292	\$ 2,500	-	0.00%
<b>Total MISC GENERAL EXPENSES:</b>		<b>\$ 113,480</b>	<b>\$ 102,200</b>	<b>\$ 101,174</b>	<b>\$ 136,874</b>	<b>\$ 116,800</b>	<b>14,600</b>	<b>14.29%</b>
<b>MAINT OFFICE &amp; COMMUNICATIONS</b>								
660-59932-1220	WAGES - FULLTIME	\$ 5,428	\$ 6,000	\$ 4,257	\$ 5,825	\$ 7,400	1,400	23.33%
660-59932-1230	WAGES PART TIME	\$ 8,092	\$ 6,300	\$ -	\$ -	\$ -	(6,300)	-100.00%
660-59932-2990	TRANSPORTATION EXPENSE	\$ 126	\$ 500	\$ 0	\$ 0	\$ 500	-	0.00%
660-59932-3900	OTHER SUPPLIES	\$ (109)	\$ 300	\$ (0)	\$ (0)	\$ 300	-	0.00%
660-59999-1311	GASB 68 PENSION EXPENSE	\$ (8,118)	\$ -	\$ -	\$ -	\$ -	-	-
<b>Total MAINT OFFICE &amp; COMMUNICATIONS:</b>		<b>\$ 5,420</b>	<b>\$ 13,100</b>	<b>\$ 4,257</b>	<b>\$ 5,825</b>	<b>\$ 8,200</b>	<b>(4,900)</b>	<b>-37.40%</b>
<b>Total ADMINISTRATIVE/GENERAL EXPENSES:</b>		<b>\$ 834,328</b>	<b>\$ 896,891</b>	<b>\$ 715,041</b>	<b>\$ 958,120</b>	<b>\$ 941,960</b>	<b>45,069</b>	<b>5.03%</b>

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

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

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

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

Account Number	Account Title (2026 Budget, Taxes Billed in 2025)	12/31/24 Prior year Actual	12/31/25 Cur Year Budget	09/30/25 Year-to-date Actual	Proj YE	2026 Budget	Change from Prev Budget	Percent Change
<b>STORMWATER UTILITY</b>								
<b>REVENUES</b>								
680-46010	RESIDENTIAL SINGLE FAMILY	\$ 358,815	\$ 354,000	\$ 267,629	\$ 356,924	\$ 357,000	\$ 3,000	0.85%
680-46030	RESIDENTIAL MULTI FAMILY	\$ 426	\$ 400	\$ 326	\$ 435	\$ 400	\$ -	0.00%
680-46040	NON RESIDENTIAL	\$ 256,403	\$ 262,000	\$ 191,083	\$ 254,777	\$ 262,000	\$ -	0.00%
680-46050	INTERDEPARTMENTAL	\$ 38,717	\$ 38,700	\$ 29,104	\$ 38,812	\$ 38,700	\$ -	0.00%
	<b>TOTAL USER FEES</b>	<b>\$ 654,360</b>	<b>\$ 655,100</b>	<b>\$ 488,142</b>	<b>\$ 650,948</b>	<b>\$ 658,100</b>	<b>\$ 3,000</b>	<b>0.46%</b>
<b>EFFICIENCY CREDITS</b>								
680-47010	EC-SINGLE FAMILY	\$ -	\$ -	\$ -	\$ -	\$ -		
680-47030	EC-MULTI FAMILY	\$ -	\$ -	\$ -	\$ -	\$ -		
680-47040	EC-NON RESIDENTIAL	\$ -	\$ -	\$ -	\$ -	\$ -		
680-47050	EC-INTERDEPARTMENTAL	\$ -	\$ -	\$ -	\$ -	\$ -		
	<b>TOTAL EFFICIENCY CREDITS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		
<b>OTHER REVENUES</b>								
680-43000	GRANT REVENUE	\$ 9,331	\$ 45,000	\$ -	\$ -	\$ 45,000		
680-48100	INTEREST INCOME	\$ 2,106	\$ 2,800	\$ 705	\$ 2,800	\$ 2,800	\$ -	0.00%
680-48600	CONTRIB IN AID OF CONSTRUCTION(GRANT/SPEC ASSESS)	\$ 108,186	\$ -	\$ -	\$ -			
680-48900	OTHER REVENUES	\$ -	\$ -	\$ -	\$ -			
680-43519	COVID ROUTES TO RECOVERY	\$ -	\$ -	\$ -	\$ -			
680-49010	PERMIT FEES	\$ 80	\$ -	\$ 136	\$ 204	\$ 100	\$ 100	
680-49210	TRANSFER FROM OTHER FUNDS	\$ -	\$ 14,624	\$ -	\$ -	\$ -	\$ (14,624)	-100.00%
680-49470	FORFEITED DISCOUNTS	\$ 1,970	\$ 1,500	\$ 1,231	\$ 1,799	\$ 1,500	\$ -	0.00%
	<b>TOTAL OTHER REVENUES</b>	<b>\$ 121,672</b>	<b>\$ 63,924</b>	<b>\$ 2,071</b>	<b>\$ 4,803</b>	<b>\$ 49,400</b>	<b>\$ (14,524)</b>	<b>-22.72%</b>
<b>TOTAL REVENUES</b>		<b>\$ 776,032</b>	<b>\$ 719,024</b>	<b>\$ 490,213</b>	<b>\$ 655,751</b>	<b>\$ 707,500</b>	<b>\$ (11,524)</b>	<b>-1.60%</b>

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

Account Number	Account Title (2026 Budget, Taxes Billed in 2025)	12/31/24 Prior year Actual	12/31/25 Cur Year Budget	09/30/25 Year-to-date Actual	Proj YE	2026 Budget	Change from Prev Budget	Percent Change
<b>MAINTENANCE OF STORMWATER PONDS</b>								
680-59750-1220	WAGES FULLTIME	\$ 269	\$ 28,132	\$ -	\$ -	\$ 30,952	\$ 2,820	10.03%
680-59750-2900	OTHER SERVICES	\$ 3,893	\$ 6,000	\$ 600	\$ 4,500	\$ 4,500	\$ (1,500)	-25.00%
680-59750-2990	TRANSPORTATION EXPENSE	\$ -	\$ -	\$ -	\$ -			
680-59750-3900	OTHER SUPPLIES	\$ -	\$ -	\$ -	\$ -			
	<b>TOTAL MAINTENANCE OF STORMWATER PONDS</b>	<b>\$ 4,162</b>	<b>\$ 34,132</b>	<b>\$ 600</b>	<b>\$ 4,500</b>	<b>\$ 35,452</b>	<b>\$ 1,320</b>	<b>3.87%</b>
<b>WWTP PHOSPHOROUS REGULATIONS</b>								
680-59760-1220	FULLTIME WAGES	\$ -	\$ -	\$ -	\$ -	\$ -		
680-59760-2900	OTHER SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -		
680-59760-3900	OTHER SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -		
	<b>TOTAL WWTP PHOSPHOROUS REGULATIONS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		
<b>REGULATORY COMPLIANCE</b>								
680-59770-1100	WAGES - FULLTIME	\$ 24,770	\$ -	\$ 18,624	\$ 24,762	\$ 26,584		
680-59770-1200	WAGES - FULLTIME	\$ 11,274	\$ 10,950	\$ 7,880	\$ 10,516	\$ 11,278		
680-59770-1220	WAGES FULLTIME	\$ 17,650	\$ 72,994	\$ 13,318	\$ 17,707	\$ 47,468	\$ (25,526)	-34.97%
680-59770-1230	WAGES - PART TIME	\$ -	\$ -	\$ -	\$ -			
680-59770-1240	WAGES - PART TIME	\$ -	\$ -	\$ -	\$ -			
680-59770-1334	HEALTH INSURANCE OPT-OUT	\$ 1,750	\$ -	\$ 1,279	\$ 1,817			
680-59770-2900	OTHER SERVICES	\$ 15,813	\$ 70,000	\$ 3,495	\$ 5,243	\$ 70,000	\$ -	0.00%
680-59770-2990	TRANSPORTATION EXPENSE	\$ -	\$ -	\$ -	\$ -			
680-59770-3900	OTHER SUPPLIES	\$ 143	\$ 1,500	\$ 78	\$ 118	\$ 500	\$ (1,000)	-66.67%
	<b>TOTAL REGULATORY COMPLIANCE</b>	<b>\$ 71,400</b>	<b>\$ 155,444</b>	<b>\$ 44,673</b>	<b>\$ 60,163</b>	<b>\$ 155,830</b>	<b>\$ 386</b>	<b>0.25%</b>
<b>ADMINISTRATIVE CHARGES</b>								
680-59790-2100	PROFESSIONAL SERVICES	\$ 15,981	\$ 15,782	\$ 11,831	\$ 11,311	\$ 16,450	\$ 668	4.23%
680-59790-2900	OTHER SERVICES	\$ 8,805	\$ 8,615	\$ 7,598	\$ 8,106	\$ 10,200	\$ 1,585	18.40%
680-59790-5970	TRANSFER TO OTHER FUNDS	\$ -	\$ -	\$ -	\$ -			
	<b>TOTAL ADMINISTRATIVE CHARGES</b>	<b>\$ 24,787</b>	<b>\$ 24,397</b>	<b>\$ 19,429</b>	<b>\$ 19,417</b>	<b>\$ 26,650</b>	<b>\$ 2,253</b>	<b>9.23%</b>

Account Number	Account Title (2026 Budget, Taxes Billed in 2025)	12/31/24 Prior year Actual	12/31/25 Cur Year Budget	09/30/25 Year-to-date Actual	Proj YE	2026 Budget	Change from Prev Budget	Percent Change
<b>EMPLOYEE PENSION &amp; BENEFITS</b>								
680-59795-1310	WI RETIREMENT	\$ 6,419	\$ 15,562	\$ 5,515	\$ 7,245	\$ 14,208	\$ (1,354)	-8.70%
680-59795-1330	HEALTH INSURANCE	\$ 12,775	\$ 45,268	\$ 11,956	\$ 17,935	\$ 34,660	\$ (10,608)	-23.43%
680-59795-1333	HEALTH SAVINGS ACCOUNT	\$ -	\$ -	\$ -	\$ -			
680-59795-1334	HEALTH INSURANCE OPT-OUT	\$ -	\$ -	\$ -	\$ -			
680-59795-1340	LIFE INSURANCE	\$ 306	\$ 340	\$ 248	\$ 372	\$ 400	\$ 60	17.65%
680-59795-1350	OTHER BENEFITS	\$ -	\$ -	\$ -	\$ -			
680-59795-2100	CITY ADMIN ALLOCATION(BENEFITS)	\$ 3,816	\$ 4,049	\$ 2,566	\$ 2,577	\$ 3,800	\$ (249)	-6.15%
680-59795-2900	OTHER SERVICES	\$ -	\$ -	\$ -	\$ -			
<b>TOTAL EMPLOYEE PENSION &amp; BENEFITS</b>		<b>\$ 23,317</b>	<b>\$ 65,219</b>	<b>\$ 20,286</b>	<b>\$ 28,129</b>	<b>\$ 53,068</b>	<b>\$ (12,151)</b>	<b>-18.63%</b>
<b>TOTAL OPERATING EXPENSES</b>		<b>\$ 219,513</b>	<b>\$ 541,484</b>	<b>\$ 222,579</b>	<b>\$ 247,905</b>	<b>\$ 506,961</b>	<b>\$ (34,523)</b>	<b>-6.38%</b>
<b>DEPRECIATION AND TAXES</b>								
680-59403-9750	DEPRECIATION EXPENSE	\$ 130,353	\$ 110,000	\$ 98,812	\$ 97,249	\$ 136,000	\$ 26,000	23.64%
680-59408-2100	CITY ADMIN ALLOC(FICA)	\$ 1,148	\$ 1,217	\$ 876	\$ 836	\$ 1,280	\$ 63	5.18%
680-59408-9701	FICA TAX EXPENSE	\$ 6,551	\$ 17,325	\$ 5,506	\$ 7,132	\$ 15,309	\$ (2,016)	-11.64%
680-59427-6210	INTEREST EXPENSE	\$ 70,417	\$ 76,624	\$ 48,801	\$ 47,276	\$ 80,700	\$ 4,076	5.32%
<b>TOTAL DEPRECIATION AND TAXES</b>		<b>\$ 208,468</b>	<b>\$ 205,166</b>	<b>\$ 153,995</b>	<b>\$ 152,493</b>	<b>\$ 233,289</b>	<b>\$ 28,123</b>	<b>13.71%</b>
<b>NET OPERATING INCOME (LOSS):</b>		<b>\$ 348,051</b>	<b>\$ (27,626)</b>	<b>\$ 113,640</b>	<b>\$ 255,353</b>	<b>\$ (32,750)</b>	<b>\$ (5,124)</b>	<b>18.55%</b>

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

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

Account Number	Account Title (2026 Budget, Taxes Billed in 2025)	12/31/23 Prior year Actual	12/31/25 Cur Year Budget	12/31/24 Year-to-date Actual	Proj YE	2026 Budget	Change from Prev Budget	Percent Change
<b>TRANSPORTATION EXPENSE</b>								
690-59828-2410	MAINTENANCE EQUIPMENT/VEH	\$ 17,927	\$ 25,000	\$ 30,379	\$ 19,914	\$ 25,000	\$ -	0.00%
690-59828-2900	OTHER SERVICES	\$ -	\$ -	\$ -	\$ -		\$ -	
690-59828-3410	GAS & OIL	\$ 3,891	\$ 4,000	\$ 1,804	\$ 1,238	\$ 3,000	\$ (1,000)	-25.00%
690-59828-3900	OTHER SUPPLIES	\$ -	\$ -	\$ -	\$ -		\$ -	
<b>Total TRANSPORTATION EXPENSES:</b>		<b>\$ 21,818</b>	<b>\$ 29,000</b>	<b>\$ 32,182</b>	<b>\$ 21,152</b>	<b>\$ 28,000</b>	<b>\$ (1,000)</b>	<b>-3.45%</b>
<b>Total OPERATION EXPENSES:</b>		<b>\$ 679,836</b>	<b>\$ 749,050</b>	<b>\$ 716,132</b>	<b>\$ 766,943</b>	<b>\$ 756,932</b>	<b>\$ 7,882</b>	<b>1.05%</b>
<b>MAINTENANCE EXPENSES</b>								
<b>MAINT SEWAGE COLLECTION SYSTEM</b>								
690-59831-1220	WAGES - FULLTIME- UNION	\$ 11,013	\$ 13,947	\$ 5,397	\$ 6,338	\$ 36,876	\$ 22,929	164.40%
690-59831-2230	WATER EXPENSE	\$ 1,389	\$ 2,300	\$ 1,752	\$ 1,752	\$ 2,300	\$ -	0.00%
690-59831-2240	SEWER EXPENSE	\$ 1,442	\$ 2,300	\$ 1,852	\$ 1,856	\$ 2,300	\$ -	0.00%
690-59831-2900	OTHER SERVICES	\$ 127,897	\$ 175,000	\$ 205,952	\$ 180,000	\$ 175,000	\$ -	0.00%
690-59831-2990	TRANSPORTATION EXPENSE	\$ 107	\$ 4,000	\$ 41	\$ 47	\$ 2,500	\$ (1,500)	-37.50%
690-59831-3900	OTHER SUPPLIES	\$ 7,302	\$ 5,000	\$ 2,579	\$ 1,433	\$ 5,000	\$ -	0.00%
<b>Total MAINT SEWAGE COLLECTION SYS:</b>		<b>\$ 149,148</b>	<b>\$ 202,547</b>	<b>\$ 217,572</b>	<b>\$ 191,426</b>	<b>\$ 223,976</b>	<b>\$ 21,429</b>	<b>10.58%</b>
<b>MAINT COLLECT SYSTEM PUMP EQUIP</b>								
690-59832-2410	MAINTENANCE EQUIPMENT/VEH	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
690-59832-2900	OTHER SERVICES	\$ 10,990	\$ 15,000	\$ 763	\$ 398	\$ 15,000	\$ -	0.00%
690-59832-3900	OTHER SUPPLIES (BIO CUBES)	\$ 106	\$ -	\$ 5,370	\$ 34	\$ 200	\$ 200	
<b>Total MAINT COLLECT SYS PUMP EQU:</b>		<b>\$ 11,096</b>	<b>\$ 15,000</b>	<b>\$ 6,132</b>	<b>\$ 432</b>	<b>\$ 15,200</b>	<b>\$ 200</b>	<b>1.33%</b>
<b>MAINT TREAT &amp; DISPOSAL PLANT EQUIP</b>								
690-59833-1220	WAGES - FULLTIME- UNION	\$ 50,102	\$ 60,082	\$ 51,987	\$ 53,466	\$ 65,866	\$ 5,784	9.63%
690-59833-2900	OTHER SERVICES	\$ 29,504	\$ 40,000	\$ 32,399	\$ 27,375	\$ 40,000	\$ -	0.00%
690-59833-3900	OTHER SUPPLIES	\$ 33,105	\$ 28,000	\$ 21,022	\$ 59,846	\$ 40,000	\$ 12,000	42.86%
<b>Total MAINT TREAT &amp; DISPOSAL PLT EQ:</b>		<b>\$ 112,711</b>	<b>\$ 128,082</b>	<b>\$ 105,408</b>	<b>\$ 140,687</b>	<b>\$ 145,866</b>	<b>\$ 17,784</b>	<b>13.88%</b>

Account Number	Account Title (2026 Budget, Taxes Billed in 2025)	12/31/23 Prior year Actual	12/31/25 Cur Year Budget	12/31/24 Year-to-date Actual	Proj YE	2026 Budget	Change from Prev Budget	Percent Change
<b>MAINT GEN PLANT STRUCTURE/EQUIP</b>								
690-59834-2900	OTHER SERVICES	\$ 5,007	\$ 26,000	\$ 15,686	\$ 14,823	\$ 26,000	\$ -	0.00%
690-59834-3900	OTHER SUPPLIES	\$ 6,168	\$ 6,000	\$ 7,498	\$ 14,508	\$ 6,000	\$ -	0.00%
<b>Total MAINT GEN PLT STRUCTR &amp; EQU:</b>		<b>\$ 11,175</b>	<b>\$ 32,000</b>	<b>\$ 23,183</b>	<b>\$ 29,331</b>	<b>\$ 32,000</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Total MAINTENANCE EXPENSES:</b>		<b>\$ 284,130</b>	<b>\$ 377,629</b>	<b>\$ 352,296</b>	<b>\$ 361,876</b>	<b>\$ 417,042</b>	<b>\$ 39,413</b>	<b>10.44%</b>
<b>CUSTOMER ACCOUNTS EXPENSE</b>								
<b>BILLING, COLLECT &amp; ACCTG</b>								
690-59840-1100	FULLTIME SALARIES	\$ 18,285	\$ 20,743	\$ 19,462	\$ 20,531	\$ 21,367	\$ 624	3.01%
690-59840-1200	WAGES - FULLTIME - NONUNION	\$ 10,554	\$ -	\$ -	\$ -	\$ -	\$ -	
690-59840-1220	WAGES - FULLTIME	\$ 30,825	\$ 49,318	\$ 46,741	\$ 48,814	\$ 50,770	\$ 1,452	2.94%
690-59840-2201	CELLULAR PHONE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
690-59840-2900	OTHER SERVICES	\$ -	\$ 500	\$ -	\$ -	\$ 500	\$ -	0.00%
690-59840-3110	POSTAGE	\$ 13,357	\$ 17,000	\$ 18,176	\$ 12,864	\$ 17,000	\$ -	0.00%
690-59840-3900	OTHER SUPPLIES	\$ 3,820	\$ 4,000	\$ 2,168	\$ 3,257	\$ 4,000	\$ -	0.00%
<b>Total BILLING, COLLECT &amp; ACCTG:</b>		<b>\$ 76,842</b>	<b>\$ 91,561</b>	<b>\$ 86,548</b>	<b>\$ 85,466</b>	<b>\$ 93,637</b>	<b>\$ 2,076</b>	<b>2.27%</b>
<b>METER READING</b>								
690-59842-1220	WAGES - FULLTIME- UNION	\$ 15,865	\$ 18,572	\$ 17,416	\$ 17,367	\$ 19,252	\$ 680	3.66%
690-59842-1240	WAGES-UNION PART TIME	\$ 3,016	\$ 3,641	\$ 2,567	\$ 1,830	\$ 3,748	\$ 107	2.94%
690-59842-1390	WAGES-CAR ALLOW	\$ 21	\$ 50	\$ 29	\$ 17	\$ 50	\$ -	0.00%
690-59842-2201	CELLULAR PHONE	\$ 199	\$ 200	\$ 170	\$ 182	\$ 200	\$ -	0.00%
690-59842-2900	OTHER SERVICES	\$ 203	\$ 500	\$ 225	\$ 47	\$ 500	\$ -	0.00%
690-59842-2990	TRANSPORTATION EXPENSE	\$ 509	\$ 1,000	\$ 478	\$ 441	\$ 1,000	\$ -	0.00%
690-59842-3900	OTHER SUPPLIES	\$ 355	\$ 1,000	\$ 7	\$ 9	\$ 1,000	\$ -	0.00%
<b>Total METER READING:</b>		<b>\$ 20,169</b>	<b>\$ 24,963</b>	<b>\$ 20,891</b>	<b>\$ 19,893</b>	<b>\$ 25,751</b>	<b>\$ 788</b>	<b>3.15%</b>
<b>UNCOLLECTIBLE ACCOUNTS</b>								
690-59843-2900	OTHER SERVICES	\$ 41	\$ 5,000	\$ 552	\$ -	\$ 2,000	\$ (3,000)	-60.00%
<b>Total UNCOLLECTIBLE ACCOUNTS</b>		<b>\$ 41</b>	<b>\$ 5,000</b>	<b>\$ 552</b>	<b>\$ -</b>	<b>\$ 2,000</b>	<b>\$ (3,000)</b>	<b>-60.00%</b>
<b>Total CUSTOMER ACCOUNTS EXPENSE</b>		<b>\$ 97,051</b>	<b>\$ 121,524</b>	<b>\$ 107,991</b>	<b>\$ 105,359</b>	<b>\$ 121,388</b>	<b>\$ (136)</b>	<b>-0.11%</b>

Account Number	Account Title (2026 Budget, Taxes Billed in 2025)	12/31/23 Prior year Actual	12/31/25 Cur Year Budget	12/31/24 Year-to-date Actual	Proj YE	2026 Budget	Change from Prev Budget	Percent Change
<b>ADMINISTRATIVE/GENERAL EXPENSE</b>								
<b>ADMIN/GENERAL SALARIES</b>								
690-59850-1100	FULLTIME SALARIES	\$ 29,400	\$ 32,300	\$ 30,310	\$ 30,953	\$ 33,230	\$ 930	2.88%
690-59850-1200	WAGES - FULLTIME - NONUNION	\$ 20,514	\$ 21,900	\$ 22,119	\$ 21,032	\$ 22,557	\$ 657	3.00%
690-59850-1220	WAGES - FULLTIME	\$ 25,860	\$ 34,407	\$ 28,257	\$ 28,333	\$ 35,987	\$ 1,580	4.59%
690-59850-1230	WAGES-UNION PART TIME	\$ -	\$ 2,556	\$ -	\$ -	\$ 2,781	\$ 225	8.80%
690-59850-1240	WAGES-UNION PART TIME	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
690-59850-1334	HEALTH INSURANCE OPT-OUT	\$ 2,781	\$ 5,000	\$ 3,250	\$ 3,375	\$ 5,000	\$ -	0.00%
690-59850-2100	CITY ADMIN ALLOC (WAGES)	\$ 102,713	\$ 108,658	\$ 110,585	\$ 77,741	\$ 113,155	\$ 4,497	4.14%
<b>Total ADMIN &amp; GENERAL SALARIES:</b>		<b>\$ 181,268</b>	<b>\$ 204,821</b>	<b>\$ 194,520</b>	<b>\$ 161,434</b>	<b>\$ 212,709</b>	<b>\$ 7,888</b>	<b>3.85%</b>
<b>OFFICE SUPPLIES/EXPENSE</b>								
690-59851-2200	UTILITIES/TELEPHONE	\$ 292	\$ 320	\$ 291	\$ 286	\$ 320	\$ -	0.00%
690-59851-2910	PRINTING/ADVERTISING	\$ -	\$ 100	\$ -	\$ -	\$ 100	\$ -	0.00%
690-59851-3900	OTHER SUPPLIES	\$ 412	\$ 800	\$ 317	\$ 204	\$ 800	\$ -	0.00%
<b>Total OFFICE SUPPLIES &amp; EXPENSE:</b>		<b>\$ 704</b>	<b>\$ 1,220</b>	<b>\$ 608</b>	<b>\$ 490</b>	<b>\$ 1,220</b>	<b>\$ -</b>	<b>0.00%</b>
<b>OUTSIDE SERVICES EMPLOYED</b>								
690-59852-2100	PROFESSIONAL SERVICES	\$ 49,555	\$ 59,086	\$ 55,422	\$ 57,120	\$ 69,748	\$ 10,662	18.05%
690-59852-2900	OTHER SERVICES	\$ 10,572	\$ 18,000	\$ 16,227	\$ 13,507	\$ 18,000	\$ -	0.00%
690-59852-2910	PRINTING/ADVERTISING	\$ -	\$ 500	\$ -	\$ -	\$ 500	\$ -	0.00%
690-59852-5950	TRANSFER TO CAP PROJ FNDS	\$ 5,763	\$ 9,350	\$ 5,763	\$ 14,025	\$ 9,350	\$ -	0.00%
<b>Total OUTSIDE SERVICES EMPLOYED:</b>		<b>\$ 65,890</b>	<b>\$ 86,936</b>	<b>\$ 77,412</b>	<b>\$ 84,652</b>	<b>\$ 97,598</b>	<b>\$ 10,662</b>	<b>12.26%</b>
<b>INSURANCE EXPENSE</b>								
690-59853-5100	PUBLIC LIABILITY INSURANCE	\$ 6,241	\$ 7,160	\$ 6,526	\$ 7,066	\$ 7,160	\$ -	0.00%
690-59853-5110	PROPERTY INSURANCE	\$ 34,928	\$ 38,480	\$ 35,890	\$ 40,877	\$ 41,000	\$ 2,520	6.55%
690-59853-5111	CONTRACTOR EQUIPMENT INS	\$ 524	\$ 555	\$ 557	\$ 547	\$ 555	\$ -	0.00%
690-59853-5120	FLEET INSURANCE	\$ 3,021	\$ 4,790	\$ 3,671	\$ 4,645	\$ 4,790	\$ -	0.00%
690-59853-5130	WORKMEN'S COMPENSATION	\$ 11,770	\$ 10,000	\$ 10,173	\$ 9,784	\$ 10,000	\$ -	0.00%
690-59853-5180	BOILER INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
690-59853-5190	CRIME INSURANCE	\$ 199	\$ 250	\$ 199	\$ 199	\$ 250	\$ -	0.00%
<b>Total INSURANCE EXPENSE:</b>		<b>\$ 56,683</b>	<b>\$ 61,235</b>	<b>\$ 57,017</b>	<b>\$ 63,118</b>	<b>\$ 63,755</b>	<b>\$ 2,520</b>	<b>4.12%</b>

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

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

CITY OF TWO RIVERS PROPERTY TAX LEVIES			Budget year	26	
			Taxes Billed	25	
PURPOSE	LEVY AMOUNT	TAX RATES PER 1,000	LEVY CHANGE	RATE CHANGE	PERCENT TOTAL
General City	\$ 2,413,045.00	2.6094618	5.46%	5.41%	14.00%
Debt	\$ 2,636,603.00	2.8512170	3.33%	3.28%	15.29%
Capital	\$ -	0.0000000	0.00%	0.00%	0.00%
Library	\$ 695,425.00	0.7520311	2.00%	1.95%	4.03%
Total City	\$ 5,745,073.00	6.2127099	4.05%	4.00%	33.32%
Two Rivers Public Schools	\$ 6,588,744.86	7.2887837	3.09%	3.03%	38.22%
Manitowoc Public Schools	\$ 157,415.37	7.5781387	-23.21%	-23.21%	0.91%
Lakeshore Technical College	\$ 514,277.42	0.5561385	7.74%	7.69%	2.98%
Manitowoc County	\$ 3,383,320.36	3.6587155	8.51%	8.45%	19.63%
State Forestry	\$ -	0.0000000	0.00%	0.00%	0.00%
Tax Incr Dist	\$ 850,917.65	0.9201806	12.41%	12.35%	4.94%
TOTAL	\$ 17,239,748.66				100.00%
<u>Total by School District</u>					
Two Rivers School District	\$ 17,082,333.29	18.6365282	5.02%	4.95%	
Manitowoc School District	\$ 10,651,003.80	18.9258832	5.68%	-7.91%	
School Credit	\$ 1,182,395.94	<u>1.2786405</u>	8.87%	<u>8.82%</u>	
<u>Tax Rate After School Credit</u>					
Two Rivers School District		17.3578877		4.68%	
Manitowoc School District		17.6472427		-8.92%	
ASSESSED VALUATION	<u>24</u>	<u>25</u>		AMOUNT OF CHANGE	PERCENT INCR
City of Two Rivers	924,252,900	924,729,000		476,100	0.052%
Two Rivers Public Schools	903,480,600	903,956,700		476,100	0.053%
Manitowoc Public Schools	20,772,300	20,772,300		0	0.000%

<b>CITY OF TWO RIVERS PROPERTY TAX LEVIES WITH TID</b>				Budget year	26	
				Taxes Billed	25	
<b>PURPOSE</b>	<b>TAX LEVY</b>	<b>TID LEVY</b>	<b>TOTAL LEVY</b>	<b>TAX RATE W/O TID</b>	<b>TAX RATE WITH TID</b>	
General City	2,413,045.00	125,269.29	2,538,314.29	2.6094618	2.7449277	
Debt	2,636,603.00	136,874.94	2,773,477.94	2.8512170	2.9992332	
Capital	0.00	0.00	0.00	0.0000000	0.0000000	
Library	695,425.00	36,101.85	731,526.85	0.7520311	0.7910716	
<b>Total City</b>	<b>5,745,073.00</b>	<b>298,246.08</b>	<b>6,043,319.08</b>	<b>6.2127099</b>	<b>6.5352326</b>	
Two Rivers Public Schools	6,588,744.86	350,334.25	6,939,079.11	7.2887837	7.6763401	
Manitowoc Public Schools	157,415.37	0.00	157,415.37	7.5781387	7.5781387	
Lakeshore Technical College	514,277.42	26,698.17	540,975.59	0.5561385	0.5850099	
Manitowoc County	3,383,320.36	175,639.15	3,558,959.51	3.6587155	3.8486513	
State Forestry	0.00	0.00	0.00	0.0000000	0.0000000	
TID	850,917.65	0.00	0.00	0.9201806	0.0000000	
<b>TOTAL</b>	<b>17,239,748.66</b>	<b>850,917.65</b>	<b>17,239,748.66</b>			
				TOTAL IN TWO RIVERS SCHOOL DIST	18.6365282	18.6452339
				TOTAL IN MANITOWOC SCHOOL DIST	18.9258832	18.5470325

**CITY OF TWO RIVERS  
TAX RATE SUMMARY**

<b>ORGANIZATION</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>
General City	3.504	3.631	3.806	3.903	3.893	3.902	4.086	4.068	4.124	4.139	4.355	4.413	4.398	4.439	4.417	2.476	2.609
Debt	3.703	3.926	4.197	4.409	4.572	4.939	4.939	4.895	4.855	4.859	4.567	4.561	4.695	4.969	5.084	2.761	2.851
Capital	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Tax Refund	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Library	1.133	1.113	1.122	1.133	1.130	1.133	1.150	1.168	1.181	1.206	1.226	1.201	1.245	1.246	1.339	0.738	0.752
Total City	8.340	8.670	9.125	9.445	9.595	9.973	10.175	10.131	10.160	10.203	10.148	10.176	10.338	10.654	10.840	5.974	6.213
Public Schools (Avg)	10.187	10.738	10.211	10.342	9.880	9.922	9.911										
Manitowoc								8.639	8.231	7.873	8.167	8.460	9.255	7.551	10.598	9.869	7.578
Two Rivers								8.991	9.000	9.103	9.389	8.621	8.614	8.607	10.153	7.074	7.289
Lakeshore Tech	1.592	1.665	1.619	1.609	1.601	0.760	0.763	0.773	0.787	0.741	0.779	0.795	0.800	0.838	0.859	0.516	0.556
County	5.693	5.748	5.491	5.536	5.495	5.475	5.347	5.372	5.367	5.159	5.210	5.228	5.264	5.632	5.724	3.374	3.659
State	0.194	0.200	0.185	0.179	0.175	0.174	0.170	0.173	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Tax Incremental Dist	1.413	1.440	1.410	1.455	1.427	1.373	1.416	1.534	1.557	1.567	1.495	1.336	1.435	1.367	1.546	0.819	0.920
Total Rate (Gross)	27.419	28.461	28.041	28.566	28.173	27.677	27.782										
Manitowoc								26.622	26.102	25.543	25.799	25.995	27.092	26.042	29.567	20.551	18.926
Two Rivers								26.974	26.871	26.773	27.020	26.156	26.451	27.098	29.122	17.757	18.637
State School Credit	1.930	1.852	1.713	1.693	1.654	1.628	1.820	1.762	1.847	1.772	1.704	1.692	1.620	1.593	1.928	1.175	1.279
Net Tax Rate	<u>25.489</u>	<u>26.609</u>	<u>26.328</u>	<u>26.874</u>	<u>26.519</u>	<u>26.050</u>	<u>25.962</u>										
Manitowoc								24.860	24.255	23.771	24.094	24.303	25.472	24.449	27.639	19.376	17.647
Two Rivers								25.212	25.024	25.001	25.315	24.464	24.831	25.505	27.194	16.582	17.358
Equalized Ratio	87.77	84.954	91.857	94.699	97.083	97.498	99.461	98.012	98.483	101.658	96.225	92.657	86.175	72.938	63.018	100.963	86.494
Total Full Value (Gross)																	
State Equalized Rate	24.065	24.179	25.758	27.052	27.352	27.352	27.632										
Manitowoc								26.093	25.706	25.966	24.825	24.086	23.346	18.995	18.633	20.749	16.370
Two Rivers								26.438	26.463	27.217	26.000	24.235	22.794	19.765	18.352	17.928	16.119
Total Full Value (Net)																	
State Equalized Rate	22.371	22.606	24.184	25.449	25.746	25.746	25.822										
Manitowoc								24.366	23.887	24.165	23.184	22.519	21.951	17.833	17.417	19.563	15.264
Two Rivers								24.711	24.644	25.416	24.360	22.668	21.398	18.603	17.137	16.742	15.014

Note:  
Per \$1,000 of Assessed Valuation  
Tax Levy Year (for taxes collected the following year)  
City Wide Revaluation completed in 1999, 2024

**CITY OF TWO RIVERS - PROGRAM JUSTIFICATION SCHEDULE**

<b>FUND 300</b>				<b>BUDGET</b>	<b>YTD</b>	<b>PROJECTED</b>	<b>PROPOSED</b>
<b>DEBT SERVICE</b>				<b>12/31/2025</b>	<b>9/30/2025</b>	<b>12/31/2025</b>	<b>12/31/2026</b>
<b>REVENUE</b>							
41110 Property Tax				\$ 2,551,538	\$ 2,551,538	\$ 2,551,538	\$ 2,636,603
42400 Special Assessments				\$ -	\$ -	\$ -	\$ -
48100 Interest Income				\$ 153,500	\$ 187,204	\$ 204,000	\$ 100,000
49110 Proceeds From Debt (re-financing and UFPL proceeds)				\$ -	\$ 2,503	\$ 2,503	\$ -
49417 Transfer from Other Funds				\$ 202,213	\$ 202,213	\$ 235,963	\$ 278,142
49240 Applied Debt Service Funds				\$ -	\$ -	\$ -	\$ -
		<b>Total Revenues</b>		<b>\$ 2,907,251</b>	<b>\$ 2,943,458</b>	<b>\$ 2,994,004</b>	<b>\$ 3,014,745</b>
<b>EXPENDITURES</b>							
2016 WPPI Loan	Principal			\$ 3,035	\$ 1,770	\$ 3,035	\$ 2,023
	Interest			\$ -	\$ -	\$ -	\$ -
2019 G.O. Promissory Notes	Principal			\$ 195,000	\$ 195,000	\$ 195,000	\$ 205,000
	Interest			\$ 38,700	\$ 21,300	\$ 38,700	\$ 30,700
2019 State Trust Fund Loan	Principal			\$ 50,002	\$ 50,002	\$ 50,002	\$ 51,877
	Interest			\$ 10,105	\$ 10,105	\$ 10,105	\$ 8,230
2019 G.O. Refunding Bonds	Principal			\$ 255,000	\$ 255,000	\$ 255,000	\$ 265,000
	Interest			\$ 72,750	\$ 38,925	\$ 72,750	\$ 62,350
2020 State Trust Fund Loan	Principal			\$ 53,710	\$ 53,710	\$ 53,710	\$ 55,321
	Interest			\$ 10,422	\$ 10,422	\$ 10,422	\$ 8,811
2020 G.O. Refunding Bonds	Principal			\$ 180,000	\$ 180,000	\$ 180,000	\$ 185,000
	Interest			\$ 24,378	\$ 13,201	\$ 24,378	\$ 20,179
2020 G.O. Promissory Note	Principal			\$ 20,000	\$ 20,000	\$ 20,000	\$ 25,000
	Interest			\$ 1,050	\$ 675	\$ 1,050	\$ 375
2020 G.O. Promissory Note	Principal			\$ 785,000	\$ 785,000	\$ 785,000	\$ 750,000
	Interest			\$ 58,575	\$ 35,175	\$ 58,575	\$ 35,550
2021 G.O. Promissory Note	Principal			\$ 195,000	\$ 195,000	\$ 195,000	\$ 200,000
	Interest			\$ 42,225	\$ 22,575	\$ 42,225	\$ 36,300
2021 Taxable G.O. Refunding Bonds	Principal			\$ 35,000	\$ 35,000	\$ 35,000	\$ 40,000
	Interest			\$ 21,220	\$ 10,873	\$ 21,220	\$ 20,095
2022 G.O. Promissory Note	Principal			\$ 215,000	\$ 215,000	\$ 215,000	\$ 220,000
	Interest			\$ 65,900	\$ 35,100	\$ 65,900	\$ 57,200
2023 G.O. Promissory Note	Principal			\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
	Interest			\$ 45,100	\$ 23,800	\$ 45,100	\$ 40,100
2024 G.O. Promissory Note	Principal			\$ 150,000	\$ 150,000	\$ 150,000	\$ 80,000
	Interest			\$ 134,075	\$ 89,750	\$ 130,875	\$ 80,250
2024 G.O. Promissory Note	Principal			\$ -	\$ -	\$ -	\$ -
	Interest			\$ 32,175	\$ 21,450	\$ 32,175	\$ 21,450
2024 G.O. Promissory Note	Principal			\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
	Interest			\$ 13,400	\$ 9,100	\$ 13,400	\$ 8,350
2024 G.O. Promissory Note	Principal			\$ -	\$ -	\$ 20,000	\$ 15,000
	Interest			\$ -	\$ -	\$ 13,750	\$ 8,125
2025 G.O. SDWL LSL	Principal			\$ -	\$ -	\$ -	\$ 34,677
	Interest			\$ -	\$ 27	\$ 230	\$ 1,744
2025 G.O. Promissory Note	Principal			\$ -	\$ -	\$ -	\$ 25,000
	Interest			\$ -	\$ -	\$ -	\$ 139,031
2025 G.O. Promissory Note	Principal			\$ -	\$ -	\$ -	\$ 35,000
	Interest			\$ -	\$ -	\$ -	\$ 30,868
Transfer to Other Funds (Internal Loan Principal)				\$ 50,534	\$ 25,275	\$ 50,534	\$ 21,717
Capital Lease Payments				\$ 164,220	\$ 130,712	\$ 174,282	\$ 212,750
Interest on Capital Leases & Internal Loans				\$ 32,273	\$ 14,791	\$ 19,390	\$ 29,250
Payment Bond Escrow Agent				\$ -	\$ 325	\$ 325	\$ -
Debt Issuance Costs				\$ -	\$ 61,007	\$ 61,007	\$ -
Debt Premium				\$ -	\$ (134,426)	\$ (134,426)	\$ -
Debt Underwriter Discount				\$ -	\$ -	\$ -	\$ -
Service Charges				\$ 4,000	\$ 2,375	\$ 2,375	\$ 4,000
		<b>Total Expenditures</b>		<b>\$ 3,067,849</b>	<b>\$ 2,688,018</b>	<b>\$ 3,021,089</b>	<b>\$ 3,176,323</b>
							3.54%
<b>Excess of Revenues over Expenditures</b>				<b>\$ (160,598)</b>	<b>\$ 255,440</b>	<b>\$ (27,084)</b>	<b>\$ (161,578)</b>
	Principal			\$ 2,246,747	\$ 2,245,482	\$ 2,266,747	\$ 2,298,898
	Interest			\$ 570,075	\$ 342,477	\$ 580,854	\$ 609,708
	Other			\$ 251,027	\$ 100,058	\$ 173,487	\$ 267,717
	<b>Total</b>			<b>\$ 3,067,849</b>	<b>\$ 2,688,018</b>	<b>\$ 3,021,089</b>	<b>\$ 3,176,323</b>
	Balance Check			\$ -	\$ -	\$ -	\$ -

**CITY OF TWO RIVERS**

**Resolution**

**Resolution Adopting All 2026 Fund Budgets for the City of Two Rivers, Wisconsin  
Fiscal Year Ending, December 31, 2026**

**WHEREAS**, a public hearing was held on November 24, 2025 by the City Council of the City of Two Rivers on the proposed budget for the City of Two Rivers Debt Service Fund and General Fund for the fiscal year ending December 31, 2026; and

**WHEREAS**, The City Council of the City of Two Rivers, Wisconsin, has, pursuant to law, determined the amount of tax which is levied against all the real and personal property included in the 2025 tax rolls (2026 Budget) for general city operations; and

**WHEREAS**, various governmental bodies for whom the City of Two Rivers either levies or collects taxes upon the taxable real and personal property in the City of Two Rivers for the purposes of such governmental bodies have duly determined the amount to be levied or collected by taxation of such real and personal property in the City of Two Rivers; and

**WHEREAS**, the City of Two Rivers has established a Business Improvement District (BID) for purposes of funding a portion of the Main Street Program; and

**WHEREAS**, the BID has a long-established BID assessment at the rate of \$1.425 per thousand dollars assessed value, subject to a minimum assessment of \$100 per assessable parcel and a maximum assessment of \$2,500 per assessable property owner located within the BID; and

**WHEREAS**, by action of the BID Board at a meeting held on November 28, 2022 a recommendation of a new BID assessment be established at the rate of \$2.00 per thousand dollars assessed value, subject to a minimum assessment of \$100 per assessable parcel and a maximum assessment of \$2,500 per assessable property owner located within the BID; and

**WHEREAS**, by action of the BID Board at a meeting held November 11, 2024 a recommendation of a new BID assessment be established at the rate of \$1.77 per thousand dollars assessed value, subject to a minimum assessment of \$100 per assessable parcel and a maximum assessment of \$2,500 per assessable property owner located within the BID; and

**WHEREAS**, the Main Street Organization has developed a 2026 budget that anticipated BID levy support in the amount of \$54,843 which would result from a BID assessment rate of \$1.77 per thousand dollars of assessed value, levied against the assessable properties in the BID;

**BE IT RESOLVED**, by the City Council of the City of Two Rivers; that there is hereby appropriated for the fiscal year ending December 31, 2026 to the General Fund the sum of \$12,871,651 to be distributed as follows:

GENERAL GOVERNMENT	\$	1,301,396
PUBLIC SAFETY	\$	7,278,872
PUBLIC WORKS	\$	1,813,779
HEALTH & HUMAN SERVICES	\$	440,109
CULTURE, REC. & EDUCATION	\$	1,473,845
OTHER FINANCING USES	\$	563,650
<b>TOTAL GENERAL FUND</b>	<b>\$</b>	<b>12,871,651</b>

**BE IT RESOLVED**, by the City Council of the City of Two Rivers that the City Council hereby approves the following administrative budgets for 2026, the same being on file in the Finance Department and open to inspection during regular business hours:

**CAPITAL PROJECT FUNDS**

403 - Harbor Masterplan Implementation	\$	-
404 - Resilient Shoreline Planning Fund	\$	155,354
410 - Bike Trail Construction Fund	\$	65,799
415 - Central Park Renovation Fund	\$	-
417 - Industrial Park Development Fund	\$	186,650
419 - Landfill Fund	\$	210,420
451 - Street Construction Fund	\$	607,800
452 - Bridge Construction Fund	\$	45,000
454 - Parks and Cemetery Construction Fund	\$	1,556,435
455 - Fire Equipment Fund	\$	870,000

457 - Public Works Equipment Fund	\$	76,200
459 - City Hall Equipment Fund	\$	70,000
460 - Management Information Fund	\$	43,000
461 - Police Equipment Fund	\$	30,000
<b>Subtotal:</b>	<b>\$</b>	<b>3,916,658</b>

**SPECIAL REVENUE FUNDS**

202 - Sandy Bay Highlands Development Fund	\$	120,980
205 - Housing Revolving Loan Fund	\$	313,108
207 - Affordable Housing Fund	\$	100,000
216 - American Rescue Plan Act	\$	-
218 - Docks and Harbors Fund	\$	5,000
235 - TIF #6	\$	3,486
236 - TIF #7	\$	104,650
237 - TIF #8	\$	170,150
238 - TIF #9	\$	173,000
239 - TIF #10	\$	41,800
240 - TIF #11	\$	150
241 - TIF #12	\$	285,150
242 - TIF #13	\$	60,150
243 - TIF #14	\$	133,550
244 - TIF #15	\$	750,350
245 - TIF #16	\$	325
246 - TIF #17	\$	150
250 - Senior Center Fund	\$	102,725
258 - Community Tourism Fund	\$	236,195
259 - Tourism Development Fund	\$	342,000
260 - Urban Forestry Fund	\$	44,477
261 - Concession and Beer Sales	\$	6,000
262 - Recreation Special Events Fund	\$	63,520
263 - Tree Planting Fund	\$	41,500
264 - Golf Simulator Fund	\$	10,153
270 - Paramedic (Act 102) Fund	\$	8,000
290 - Business and Industrial Loan	\$	588,000
291 - Community Development	\$	132,768
<b>Subtotal:</b>	<b>\$</b>	<b>3,837,337</b>

**ENTERPRISE FUNDS**

640 - Solid Waste Utility	\$	932,778
650 - Water Utility	\$	2,966,365

660 – Electric Utility	\$	9,997,085
670 – Telecommunications Utility	\$	26,845
680 - Stormwater Utility	\$	702,388
690 – Sewer Utility	\$	3,302,324
<b>Subtotal:</b>	<b>\$</b>	<b>17,927,785</b>
<hr/>		
<b>Total:</b>	<b>\$</b>	<b>25,681,780</b>

; and

**BE IT FURTHER RESOLVED**, by the City Council of the City of Two Rivers, that there is hereby appropriated for the fiscal year ending December 31, 2026 to the Debt Service Fund the sum of \$3,181,451; and

**BE IT FURTHER RESOLVED**, that the proposed budget for the Debt Service Fund, a copy of which is on file in the office of the Finance Director and open to inspection during regular business hours, is hereby approved; and

**BE IT FURTHER RESOLVED** various governmental bodies for whom the City of Two Rivers either levies or collects taxes upon the taxable real and personal property in the City of Two Rivers for the purposes of such governmental bodies have duly determined the amount to be levied or collected by taxation of such real and personal property in the City of Two Rivers:

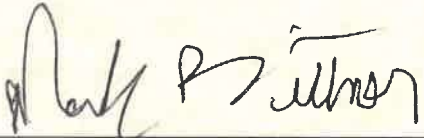
<b>PURPOSE</b>	<b>TAX LEVY (Including TID)</b>	<b>(Two Rivers School District) TAX RATE</b>	<b>(Manitowoc School District) TAX RATE</b>
General City	\$2,538,314	\$2.745	\$2.745
Debt	\$2,773,478	\$2.999	\$2.999
Library	\$731,527	\$0.791	\$0.791
Two Rivers Public Schools	\$6,939,079	\$7.676	\$ -
Manitowoc Public Schools	\$157,415	\$ -	\$7.578
Lakeshore Technical College	\$540,976	\$0.585	\$0.585

Manitowoc County	\$3,558,960	\$3.849	\$3.849
<b>TOTAL:</b>	<b>\$17,239,749</b>	<b>\$18.645</b>	<b>\$18.547</b>

; and

**BE IT FURTHER RESOLVED**, that the City Council hereby authorizes a 2025 BID assessment in support of the 2026 budget at the rate of \$1.77 per thousand dollars assessed value, subject to a minimum assessment of \$100 per assessable parcel and a maximum assessment of \$2,500 per assessable property owner located within the BID, as recommended by the concurrence of the BID Board.

Adopted by the Council of the City of Two Rivers, Manitowoc County, Wisconsin this 1<sup>st</sup> day of December 2025.

  
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 Council Member

  
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 Kyle Kordell, City Manager