POSTED DATE: November 26, 2025
Please RSVP your attendance/absence to this meeting ASAP to 920-846-4505 or Jfriedman@cityofocontofalls.wi.gov

CITY OF OCONTO FALLS
COMMON COUNCIL

Council Chambers – Municipal Building
500 N. Chestnut Avenue -Oconto Falls, WI 54154

MONDAY DECEMBER 1, 2025, AT 5:00 PM
AGENDA

COUNCIL

TO: Mayor Clint Braun
Cathy Strom
Jeff McDonald
Tim Holman
Ashley Bahrke-President
Marty Coopman
Devin Wirtz

STAFF

Peter Wills, Administrator
Brad Olsen, Police Chief
Tim Magnin, Fire Chief
Jenny Friedman, Deputy Clerk
Wally Remic, Street Superintendent
Eve Wallace, Deputy Treasurer

1. **Meeting Called to Order**
2. **Pledge of Allegiance**
3. **Roll Call**

DISCUSSION AND POSSIBLE ACTION ON ANY OR ALL OF THE FOLLOWING:

OLD BUSINESS:

4. *****5:00PM- PUBLIC HEARING-2026 CITY BUDGET******
   Re: Finance Chair Coopman/Administrator Wills
   A. Review the proposed 2026 City Budget
   B. Open Public Hearing for comments on 2026 City Budget
   C. Close Public Hearing on 2026 City Budget

5. Review Proposed 2026 City Budget
   Re: Finance Chair Coopman/Administrator Wills
   A. Any proposed revisions to the 2026 City Budget
   B. Approval of 2026 City Budget

NEW BUSINESS: NONE

6. Adjournment

City Administrator Peter Wills/JF

Notice was given to the public at least 24 hours prior to this open meeting - agenda was forwarded to newspapers and any news media who have requested the same – agenda was posted at City Hall, Oconto Falls Community Library, and on the City website at: cityofocontofalls.com Copy of agenda packet is available for inspection at the Office of the City Clerk.

Any person wishing to attend the meeting who requires special accommodations because of a disability should contact the Clerk's office at 920-846-4505 with adequate notice so appropriate accommodations can

CITY OF OCONTO FALLS
2026 PROPOSED BUDGET

NOTICE IS HEREBY GIVEN that on Monday, December 1, 2025 at 5:00 pm in the Council Chambers of the Oconto Falls Municipal Building, 500 North Chestnut Avenue, Oconto Falls, Wisconsin, a public hearing will be held on the proposed 2026 budget. Immediately following the public hearing, the Council will meet to vote on the proposed budget during a special Council meeting starting at approximately 5:30 pm. The proposed budget is available for inspection on the City website at www.cityofocontofalls.com, City Hall, the Oconto Falls Public Library, the Oconto Falls Post Office and Iverson's Piggly Wiggly.

The following is a summary of the Proposed 2026 City Budget:

GENERAL FUND	2025 Approved Budget	2025 Estimated Budget	2026 Proposed Budget	Percentage Change
REVENUES				
General Government	$3,055,534	$3,072,857	$3,188,541	4.4%
License	$36,575	$31,775	$28,375	-22.4%
Gifts & Grants	$38,351	$56,762	$34,024	-11.3%
Penalties & Forfeitures	$38,400	$28,740	$29,890	-22.2%
Special Assessments	$153,000	$148,148	$154,304	0.9%
All Other Revenues	$169,159	$199,354	$167,520	-1.0%
Fund Balance	$0	$0	$0	0.0%
G. F. REVENUES	$3,491,019	$3,537,636	$3,602,654	3.2%
EXPENDITURES				
General Government	$1,095,160	$1,133,842	$1,118,454	2.1%
Protection Person & Property	$948,028	$969,708	$1,000,023	5.5%
Health, Welfare, & Sanitation	$327,164	$257,277	$315,738	-3.5%
Transportation	$392,217	$417,543	$436,799	11.4%
Education & Recreation	$184,482	$178,790	$188,633	2.3%
Conservation & Development	$3,270	$3,975	$4,030	23.2%
Transfer to Other Funds	$0	$0	$0	0.0%
Transfer to TIF	$0	$5,105	$0	0.0%
Transfer to Debt Service	$507,889	$507,889	$510,228	0.5%
Transfer to Capital Projects	$32,809	$32,809	$28,750	-12.4%
Transfer to Trust Agency	$0	$0	$0	0.0%
Transfer to Fund Balance	$0	$0	$0	0.0%
G. F. EXPENDITURES	$3,491,019	$3,506,938	$3,602,654	3.2%
GF NET SURPLUS (DEFICIENCY)	$0	$30,697	($0)	

DEBT SERVICE FUND				
Revenues	$507,889	$507,889	$510,228	0.5%
Expenditures	$507,889	$563,162	$510,228	0.5%
DSF NET SURPLUS (DEFICIENCY)	$0	($55,273)	$0	

CAPITAL PROJECTS FUND				
Revenues	$3,223,450	$43,126	$57,000	-98.2%
Fund Balance	$27,253	$0	$0	-100.0%
Expenditures	$3,250,703	$12,200	$57,000	-98.2%
CPF NET SURPLUS (DEFICIENCY)	$0	$30,926	$0	

TIF PROJECTS FUND				
Revenues	$10,000	$5,105	$100,000	900.0%
Expenditures	$10,000	$7,912	$100,000	900.0%
TPF NET SURPLUS (DEFICIENCY)	$0	($2,807)	$0	

TAX LEVY				
General Fund	**$1,032,596**		**$1,130,387**	9.5%
Debt Service Fund	**$507,889**		**$510,228**	0.5%
TIF Projects Fund	**$0**		**$0**	0.0%
Capital Projects Fund	**$32,809**		**$28,750**	-12.4%
Total Approved Levy	**$1,573,294**		**$1,669,365**	6.1%
Levy limit	**1,573,294**		**1,669,365**	6.1%

Approved by Council________________________

A quorum of the Common Council may be in attendance of this public hearing.

Notice was given to the public at least 15 days prior to this hearing - Notice was forwarded to newspapers and any news media who have requested the same – Notice was published in the Oconto County Times Herald, Notice was posted at City Hall, Oconto Falls Community Library, Iverson's Piggly Wiggly, and on the City website at www.cityofocontofalls.com .

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YEAR 2025 TAX ROLL
CITY OF OCONTO FALLS

Assessment Ratio **0.999069101**

TAXING ENTITY	LEVY	2025 EQUALIZED (LESS TIF)	RATIO	2025 EQUALIZED (INC TIF)	AMOUNT TO BE LEVIED	TIF $	2025 ASSESSED VALUE	RATE	**2025 TAX RATE**	**2024** TAX RATE	INCREASE (DECREASE)	PERCENT INCREASE (DECREASE)
COUNTY	$ 800,026.99	278786400	0.002869677	284352200	$ 815,998.97	$ 15,971.98	283828800	$ 0.002874969	2.874969	$ 4.883702	$ (2.008733)	-41.13%
OF SCHOOLS	$ 2,086,065.60	278786400	0.007482666	284352200	$ 2,127,712.54	$ 41,646.94	283828800	$ 0.007496465	7.496465	$ 11.571221	$ (4.074756)	-35.21%
NWTC	$ 147,897.98	278786400	0.000530506	284352200	$ 150,850.55	$ 2,952.57	283828800	$ 0.000531484	0.531484	$ 0.911957	$ (0.380472)	-41.72%
CITY	$ 1,669,365.00	278786400	0.005987971	284352200	$ 1,702,692.73	$ 33,327.73	283828800	$ 0.005999013	5.999013	$ 9.695420	$ (3.696407)	-38.13%
SUB-TOTAL	$ 4,703,355.57				$ 4,797,254.79	$ 93,899.22		$ 0.016901931	16.901931	$ 27.062300	$ (10.160369)	-37.54%
STATE	$ -				$ -		283828800	$ -	0.000000	$ -	$ -	#DIV/0!
SUB-TOTAL	$ 4,703,355.57				$ 4,797,254.79	$ 93,899.22		$ 0.016901931	16.901931	$ 27.062300	$ (10.160369)	-37.54%
SCHL TAX CREDIT	$ 455,754.30				$ 455,754.30		283828800	$ 0.001605737	(1.605737)	$ (2.920582)	$ 1.314845	45.02%
TOTAL TAX	$ 4,247,601.27				$ 4,341,500.49	$ 93,899.22		$ 0.015296194	**15.296194**	**$ 24.141718**	$ (8.845524)	-36.64%
SPECIALS					$ 224,613.41							
					$ 4,566,113.90							

	D	E	AQ	AT	AU	AW	AX	AY	AZ	BA	BB	BC
1	Police Department (15)											
2	**REVENUES**											
3												
4			**Actual**	**Actual**	**Approved**	**Actual**	**Approved**	**Actual**	**Estimated**	**Proposed**		
5			**2022**	**2023**	**2024**	**2024**	**2025**	**6/30/2025**	**2025**	**2026**	Dollar	Percent
6	Account Number		**Revenues**	**Revenues**	**BUDGET**	**Revenues**	**BUDGET**	**Revenues**	**Revenues**	**BUDGET**	Change	Change
7	62100-43529-15-000-000	Other State Grant	-	7,000	2,016	2,832	2,016	-	2,016		(2,016)	-100.0%
8	62100-43521-15-000-455	State DOJ training reimbursement	2,278	1,120	-	1,440	-	-			-	0.0%
9	62100-43523-00-000-000	State Grant	-	8,264	-	-	-	-			-	0.0%
10	62100-43790-15-000-000	Other Local Govt Grants - PD	-	-	-	-	-	2,000	2,000		-	0.0%
11	62100-44200-00-000-409	Bicycle Registration	6	3	-	7	-	-			-	0.0%
12	62100-44200-00-000-410	Snowmobile Registration	-	-	-	-	-	-			-	0.0%
13	62100-44900-15-000-000	Paper Service	603	775	1,000	350	700	200	400	500	(200)	-28.6%
14	62100-45130-15-000-000	Parking Violations	1,075	1,285	2,000	1,686	2,000	690	1,380	1,380	(620)	-31.0%
15	62100-45190-15-000-000	Alarms & Finger Printing	160	220	200	80	200	80	160	160	(40)	-20.0%
16	62100-46210-15-000-000	Law Enforcement Fees/ Accident Reports	370	283	250	307	250	78	150	200	(50)	-20.0%
17	62100-46510-30-000-464	Public Health Services (dogs)	-	-	-	-	-	-			-	0.0%
18	62100-48400-15-000-000	Police Dept Insurance Recoveries	81,008	24,694	-	6,904	-	-			-	0.0%
19	62100-48500-15-000-000	Donations - Police Dept	-	6,082	-	-	-	1,390	1,390		-	0.0%
20	62100-48500-15-000-224	ICAC Donations	-	-	-	-	-	-			-	0.0%
21	62100-48500-15-000-226	Drug Program Donations	-	-	-	-	-	-			-	0.0%
22	62100-48500-15-000-227	MRAP Donations	-	-	-	-	-	-			-	0.0%
23	62100-48500-15-000-486	PD Policy & Procedure League Reimb	2,500	2,500	2,500	-	2,500	-			(2,500)	-100.0%
24	62100-48900-15-120-000	Reimbursement from schools (CG & SRO $)	57,148	58,139	65,133	65,664	66,034	37,592	66,034	69,335	3,301	5.0%
25	62100-48900-15-157-000	Eflex Reimbursement	-	2,217	-	-	-	-			-	0.0%
26	62100-49200-15-000-228	Transfer from K9 Fund	-	10,529	-	13,722	-	-			-	0.0%
27	62100-49400-15-000-433	Sale of Gen'l Fixed Assets	4,500	-	-	1,100	-	15,000	15,000		-	0.0%
28		**TOTAL REVENUE**	**149,649**	**123,111**	**73,099**	**94,092**	**73,700**	**57,030**	**88,530**	**71,575**	(2,125)	-2.9%
29	**EXPENDITURES**											
30												
31			**Actual**	**Actual**	**Approved**	**Actual**	**Approved**	**Actual**	**Estimated**	**Proposed**		
32			**2022**	**2023**	**2024**	**2024**	**2025**	**6/30/2025**	**2025**	**2026**	Dollar	Percent
33	Account Number		**Expenditures**	**Expenditures**	**BUDGET**	**Expenditures**	**BUDGET**	**Expenditures**	**Expenditures**	**BUDGET**	Change	Change
34	62100-51300-15-211-000	Attorney	-	-	-	-	-	-	-	-	-	0.0%
35	62100-51900-15-123-000	Vacation	32,584	28,772	30,671	33,106	28,000	8,367	28,000	28,000	-	0.0%
36	62100-51900-15-124-000	Holiday pay	33,786	31,638	30,384	33,171	31,751	14,182	31,751	33,656	1,905	6.0%
37	62100-51900-15-125-000	Sick pay	17,006	18,568	-	35,565	-	2,877	5,754	-	-	0.0%
38	62100-51900-15-126-000	Work Comp Expenses	111,801	38,343	-	-	-	-	-	-	-	0.0%
39	62100-51900-15-127-000	Unemployment Compensation	.	-	-	-	-	-	-	-	-	0.0%
40	62100-51900-15-128-000	Work Comp Insurance	12,361	19,522	26,000	26,467	30,000	14,936	29,451	30,000	-	0.0%
41	62100-51900-15-129-000	Funeral Wages	1,111	390	-	408	-	1,032	1,200	-	-	0.0%
42	62100-51900-15-151-000	Health Insurance	125,840	122,672	135,151	136,894	145,601	63,093	145,601	132,000	(13,601)	-9.3%
43	62100-51900-15-152-000	Life Insurance	508	525	516	485	516	237	474	516	-	0.0%
44	62100-51900-15-153-000	WPS Vision Insurance	1,291	1,262	1,262	1,262	1,262	738	1,476	1,476	214	17.0%
45	62100-51900-15-154-000	Retirement	64,047	69,600	65,000	74,299	68,000	48,621	78,000	71,400	3,400	5.0%
46	62100-51900-15-155-000	FICA - City Share	42,471	41,123	43,896	43,528	45,800	20,525	41,050	45,800	-	0.0%
47	62100-51900-15-156-000	Disability Insurance	-	-	-	-	-	-			-	0.0%
48	62100-51900-15-157-000	Eflexgroup	459	460	682	441	682	996	744	744	62	9.1%
49	62100-51900-15-306-000	Employee Medical Testing	525	606	650	1,312	650	(78)	650	650	-	0.0%
50	62100-51930-15-109-000	Property Insurance	2,416	2,692	2,800	3,202	3,202	-	3,202	3,202	-	0.0%
51	62100-51930-15-110-000	Crime Insurance	262	266	266	49	98	49	98	98	-	0.0%
52	62100-51930-15-112-000	Auto/Liab. Insurance	5,260	5,502	5,700	6,215	6,215	2,967	6,215	6,750	535	8.6%
53	62100-52100-15-000-000	General Police Investigation	4,264	3,646	4,350	2,293	3,000	2,154	3,000	3,000	-	0.0%
54	62100-52100-15-000-220	Crime Expenses	-	72	-	(36)	-	-			-	0.0%
55	62100-52100-15-000-224	ICAC Expenses	-	-	-	-	-	-			-	0.0%
56	62100-52100-15-000-225	Bulletproof Vests	-	1,867	1,329	3,354	600	-	1,600	600	-	0.0%
57	62100-52100-15-000-226	Drug Program Expenditures	-	-	-	-	-	-			-	0.0%
58	62100-52100-15-000-227	MRAP Expenditures	1,099	-	-	-	-	-			-	0.0%
59	62100-52100-15-000-228	K-9 Expenditures	-	20,874	1,500	9,075	1,500	4,737	9,000	1,500	-	0.0%
60	62100-52100-15-000-229	Body Cameras	-	16,528	2,016	4,032	2,016	4,032	4,032	4,032	2,016	100.0%
61	62100-52100-15-000-450	Recertification/Training	1,701	3,566	4,200	1,902	4,200	4,515	5,000	4,800	600	14.3%
62	62100-52100-15-000-454	Firearms Training Supplies	2,607	8,406	3,000	3,660	3,000	2,390	3,000	7,000	4,000	133.3%

	D	E	AQ	AT	AU	AW	AX	AY	AZ	BA	BB	BC
63	62100-52100-15-000-475	School Crossing Guards Expenses	21	265	-	-	-	-			-	0.0%
64	62100-52100-15-000-476	Cleaning Service	-	-	-	-	-	-			-	0.0%
65	62100-52100-15-000-486	PD Policy & Procedure (Lexipol)	5,321	11,838	5,747	-	5,747	5,025	5,025	2,500	(3,247)	-56.5%
66	62100-52100-15-000-820	COVID Expenses	-	-	-	-	-	-			-	0.0%
67	62100-52100-15-120-000	Wages	357,326	389,820	431,161	437,201	450,563	207,417	450,563	480,100	29,537	6.6%
68	62100-52100-15-120-226	Drug Program Wages	-	-	-	-	-	-			-	0.0%
69	62100-52100-15-120-475	School Crossing Guards Wages	10,211	11,559	13,307	11,815	13,905	7,164	12,500	10,800	(3,105)	-22.3%
70	62100-52100-15-120-476	Cleaning Wages	961	1,988	2,453	1,904	1,700	866	1,732	1,800	100	5.9%
71	62100-52100-15-120-820	COVID Wages	-	-	-	-	-	-			-	0.0%
72	62100-52100-15-121-000	Overtime	31,760	35,886	33,576	47,466	35,087	21,211	35,087	35,087	-	0.0%
73	62100-52100-15-193-000	Police Uniform	4,165	3,097	6,200	4,525	6,200	1,436	7,000	6,200	-	0.0%
74	62100-52100-15-220-000	EWS - Utility Commission	6,869	6,575	7,304	6,341	7,000	3,194	6,388	8,554	1,554	22.2%
75	62100-52100-15-221-472	Telephone	1,240	1,492	1,520	987	1,200	375	1,000	1,200	-	0.0%
76	62100-52100-15-221-473	Cell phone/pager	2,475	3,130	2,524	2,866	2,850	1,204	2,404	2,784	(66)	-2.3%
77	62100-52100-15-223-000	WE energies - natural gas	3,893	2,338	3,576	2,640	3,576	1,220	3,576	3,576	-	0.0%
78	62100-52100-15-240-000	City Hall/Building Maintenance	5,940	6,729	3,245	6,490	3,245	2,665	5,330	3,245	-	0.0%
79	62100-52100-15-242-000	Vehicle repair & maintenance	7,623	7,162	3,000	10,695	3,000	708	2,000	3,000	-	0.0%
80	62100-52100-15-300-000	Office Supplies	1,034	1,063	1,300	1,579	1,000	910	1,200	1,200	200	20.0%
81	62100-52100-15-300-476	Cleaning Supplies	305	381	500	401	400	176	400	400	-	0.0%
82	62100-52100-15-301-000	Printing	-	-	-	-	-	-			-	0.0%
83	62100-52100-15-302-000	Postage	277	317	200	300	200	26	200	200	-	0.0%
84	62100-52100-15-303-000	Misc. Equipment	-	-	-	-	-	-			-	0.0%
85	62100-52100-15-303-453	Radio Radar Repair/Maintenance	1,388	402	500	515	500	-	500	500	-	0.0%
86	62100-52100-15-303-478	Copier Expenses	559	547	600	381	600	26	600	600	-	0.0%
87	62100-52100-15-304-000	Computers Technology	12,031	12,073	14,000	13,332	14,000	12,309	14,000	14,000	-	0.0%
88	62100-52100-15-451-000	Vehicle gas & oil	9,636	12,880	13,454	15,711	13,454	5,453	13,000	13,454	-	0.0%
89	62100-54100-30-290-464	Dog Pound/Animal Control	-	300	350	-	350	-	200	300	(50)	-14.3%
90		**TOTAL EXPENDITURES**	**924,431**	**946,740**	**903,890**	**985,835**	**940,670**	**467,753**	**962,003**	**964,724**	24,054	2.6%
91	**CAPITAL OUTLAY-62401**											
92	**Revenues**											
93	62401-48400-15-000-000	PD Insurance Recovery Revenue	-	-	-	-	-	-			-	0.0%
94	62401-48500-15-000-000	PD Donations	-	-	-	-	-	-			-	0.0%
95	62401-49200-15-000-228	K-9 Funds Transferred In	47,376	-	-	-	-	-			-	0.0%
96	62401-49200-15-000-000	Street Dept Replacement Fund				-	27,253	-			(27,253)	-100.0%
97	**Expenditures**											
98	62401-57210-15-000-000	PD Capital Expenditures	47,376	60,968	10,400	43,097	46,000	10,190			(46,000)	-100.0%
99											-	0.0%
100	**CRIME PREVENTION-62203**											
101	62203-45100-15-000-220	Crime Prevention Revenues	-	-	-	-	-	-			-	0.0%
102	62203-48500-15-000-228	K-9 Donations	39,275	26,395	-	19,410	-	3,050			-	0.0%
103												
104	62203-52100-15-000-220	Crime Prevention Expenditures	-	-	-	-	-	-			-	0.0%
105	62203-52100-15-000-228	K-9 Expenditures	4,078	14,647	-	5,400	-	-			-	0.0%
106	62203-59240-15-000-228	K-9 Funds Transferred Out	47,376	-	-	-	-	-			-	0.0%
107												
108	Municipal Judge (10)											
109	**REVENUES**											
110			**Actual**	**Actual**	**Approved**	**Actual**	**Approved**	**Actual**	**Estimated**	**Proposed**		
111			**2022**	**2023**	**2024**	**2024**	**2025**	**6/30/2025**	**2025**	**2026**	Dollar	Percent
112	Account Number		**Revenues**	**Revenues**	**BUDGET**	**Revenues**	**BUDGET**	**Revenues**	**Revenues**	**BUDGET**	Change	Change
113	62100-45110-00-000-501	Court Penalties	20,071	24,584	20,000	21,860	22,000	8,841	22,000	22,750	750	3.4%
114	**EXPENDITURES**											
115			**Actual**	**Actual**	**Approved**	**Actual**	**Approved**	**Actual**	**Estimated**	**Proposed**		
116			**2022**	**2023**	**2024**	**2024**	**2025**	**6/30/2025**	**2025**	**2026**	Dollar	Percent
117	Account Number		**Expenditures**	**Expenditures**	**BUDGET**	**Expenditures**	**BUDGET**	**Expenditures**	**Expenditures**	**BUDGET**	Change	Change
118	62100-51200-10-000-501	Miscel- expenses	-	-	-	124	-	-	100	150	150	#DIV/0!
119	62100-51200-10-120-501	Judge's Salary	11,302	11,641	12,230	11,990	12,350	6,175	12,350	12,600	250	2.0%
120	62100-51200-10-120-502	Court Clerk Salary	6,598	6,687	7,062	7,380	7,300	3,391	7,300	7,600	300	4.1%
121	62100-51200-10-155-000	FICA	1,374	1,390	1,476	1,462	1,614	748	1,614	1,656	42	2.6%
122	62100-51200-10-221-472	Telephone	424	507	500	431	400	163	400	400	-	0.0%
123	62100-51200-10-300-000	Office Supplies	99	416	300	197	300	382	500	500	200	66.7%

	D	E	AQ	AT	AU	AW	AX	AY	AZ	BA	BB	BC
124	62100-51200-10-301-501	Printing	-	-	-	-	-	-	-	-	-	0.0%
125	62100-51200-10-302-000	Postage	143	196	150	247	200	10	100	200	-	0.0%
126	62100-51200-10-304-000	Computer Technology	1,160	1,200	1,200	3,200	3,000	1,407	3,000	2,000	(1,000)	-33.3%
127	62100-51200-10-309-501	Continuing Education-Judge	1,080	1,144	1,200	1,181	1,200	800	1,200	1,200	-	0.0%
128	62100-51200-10-309-502	Seminar Expenses-Clerk	438	325	500	461	-	-	-	500	500	#DIV/0!
129	62100-51200-10-320-501	Mem. Dues-WI Mun. Judge Assoc	-	-	100	100	100	150	150	150	50	50.0%
130	62100-51200-10-320-502	Mem. Dues - Court Clerk	-	-	50	(80)	50	-	50	50	-	0.0%
131	62100-51300-10-211-501	Attorney fees	-	-	-	-	-	-	500	500	500	#DIV/0!
132	62100-51200-10-000-485	Jail Lodging Fees	464	80	500	128	200	-	-	-	(200)	-100.0%
133		**TOTAL EXPENDITURES**	**23,081**	**23,586**	**25,268**	**26,820**	**26,714**	**13,226**	**27,264**	**27,506**	792	3.0%
134												
135	Fire Department (20)											
136	**REVENUES**											
137												
138			**Actual**	**Actual**	**Approved**	**Actual**	**Approved**	**Actual**	**Estimated**	**Proposed**		
139			**2022**	**2023**	**2024**	**2024**	**2025**	**6/30/2025**	**2025**	**2026**	Dollar	Percent
140	Account Number		**Revenues**	**Revenues**	**BUDGET**	**Revenues**	**BUDGET**	**Revenues**	**Revenues**	**BUDGET**	Change	Change
141	62100-43210-20-000-322	Grants	-	-	3,037	6,186	2,380	1,623	2,380	2,658	278	11.7%
142	62100-43420-00-000-000	Fire Dues - State	14,811	21,329	21,329	25,930	25,930	-	31,366	31,366	5,436	21.0%
143	62100-43529-20-000-000	Fire Dept Other Public Safety Grants	-	8,008	-	-	-	-			-	0.0%
144	62100-43790-20-000-000	Fire Dept Local Grants	4,105	2,381	-	-	-	-			-	0.0%
145	62100-46200-20-000-000	Fire Reports/Burning Permits/Violations	10,205	8,924	7,000	4,376	7,000	3,125	5,000	6,000	(1,000)	-14.3%
146	62100-46200-20-000-469	Public Safety Charges - Town of O.F.	58,780	61,536	67,000	61,000	67,322	41,481	65,000	68,566	1,244	1.8%
147	62100-46200-20-000-470	Public Safety Charges - Town of Stiles.	36,293	37,595	38,600	38,500	39,370	13,090	39,300	40,155	785	2.0%
148	62100-46200-20-000-487	Public Safety Charges-Spruce	-	27,116	30,058	29,958	30,958	30,858	30,858	31,882	924	3.0%
149	62100-46200-20-000-488	Public Safety Charges-Other	-	-	-	585	-	-			-	0.0%
150	62100-48400-20-000-000	Fire Dept Insurance Recoveries	-	-	-	-	-	-			-	0.0%
151	62100-48500-20-000-000	Donations & Contributions	3,156	-	6,000	-	500	-			(500)	-100.0%
152	62100-49400-20-000-433	Sale of Supplies/Materials	-	-	-	-	-	-			-	0.0%
153	62100-49200-20-000-000	Transfer in From FD Equip Fund	-	-	-	-	-	-			-	0.0%
154		**TOTAL REVENUE**	**127,350**	**166,890**	**173,024**	**166,535**	**173,460**	**90,177**	**173,904**	**180,627**	7,167	4.1%

	D	E	AQ	AT	AU	AW	AX	AY	AZ	BA	BB	BC
155	**EXPENDITURES**											
156												
157			**Actual**	**Actual**	**Approved**	**Actual**	**Approved**	**Actual**	**Estimated**	**Proposed**		
158			**2022**	**2023**	**2024**	**2024**	**2025**	**6/30/2025**	**2025**	**2026**	Dollar	Percent
159	Account Number		**Expenditures**	**Expenditures**	**BUDGET**	**Expenditures**	**BUDGET**	**Expenditures**	**Expenditures**	**BUDGET**	Change	Change
160	62100-51900-20-123-000	Vacation	4,235	4,065	3,278	4,502	4,916	4,591	6,000	7,374	2,458	50.0%
161	62100-51900-20-124-000	Holiday pay	2,529	2,902	2,187	2,990	2,187	1,224	2,187	2,253	66	3.0%
162	62100-51900-20-125-000	Sick pay	420	-	-	149	149	306	306	-	(149)	-100.0%
163	62100-51900-20-127-000	Unemployment	-	-	-	-	-	-			-	0.0%
164	62100-51900-20-128-000	Work Comp	4,434	7,807	9,900	10,398	10,500	5,985	9,380	10,000	(500)	-4.8%
165	62100-51900-20-129-000	Funeral Wages	-	-	-	-	-	-			-	0.0%
166	62100-51900-20-151-000	Health Insurance	21,365	22,631	24,999	25,216	26,931	10,783	26,931	27,381	450	1.7%
167	62100-51900-20-152-000	Life Insurance	135	137	300	186	300	89	182	200	(100)	-33.3%
168	62100-51900-20-153-000	WPS Vision Insurance	229	137	252	137	140	80	148	150	10	7.1%
169	62100-51900-20-154-000	Retirement	8,769	9,917	6,698	11,064	11,785	7,234	14,468	11,785	12,138	0.0%
170	62100-51900-20-155-000	FICA - City Share	12,922	13,664	13,899	14,132	13,730	6,534	14,267	14,444	714	5.2%
171	62100-51900-20-156-000	Disability Insurance	-	-	-	-	-	-	-	-	-	0.0%
172	62100-51900-20-157-000	Eflex Expenses	214	221	214	228	228	232	232	250	22	9.6%
173	62100-51930-20-109-000	Property Insurance	2,669	2,960	3,100	8,134	8,134	-	7,421	7,550	(584)	-7.2%
174	62100-51930-20-110-000	Crime Insurance	262	266	266	49	100	49	94	100	-	0.0%
175	62100-51930-20-112-000	Auto/Liab Insurance	9,748	9,988	11,000	9,854	11,500	5,245	10,411	11,000	(500)	-4.3%
176	62100-52200-20-000-000	General	916	1,108	750	1,898	750	342	2,000	750	-	0.0%
177	62100-52200-20-000-221	Fire Prevention	1,141	700	900	926	1	47	47	800	799	79900.0%
178	62100-52200-20-000-222	Extinguisher/Scba/Air	4,149	5,195	3,950	3,057	5,574	3,902	5,600	5,670	96	1.7%
179	62100-52200-20-000-223	Tornado Siren Maintenance	500	-	500	-	500	-	1,100	100	#REF!	#REF!
180	62100-52200-20-000-450	Training & Education	3,362	1,013	4,250	1,052	4,250	3,041	4,250	4,250	-	0.0%
181	62100-52200-20-000-467	Infection Control	-	-	200	-	200	-	200	200	-	0.0%
182	62100-52200-20-000-476	Cleaning Service	-	23		-	-	-			-	0.0%
183	62100-52200-20-120-000	Wages	170,053	172,091	179,180	178,660	179,480	76,254	186,000	188,813	9,333	5.2%
184	62100-52200-20-120-476	Cleaning Wages	174	788	1,300	1,066	1,800	866	1,732	1,800	-	0.0%
185	62100-52200-20-000-820	COVID Expenses	-	-	-	-	-	-			-	0.0%
186	62100-52200-20-190-000	2% Dues	-	2,960	2,500	2,760	2,000	2,800	3,675	3,000	1,000	50.0%
187	62100-52200-20-193-000	Uniforms	28,657	15,323	20,207	20,047	18,206	4,265	19,802	21,406	3,200	17.6%
188	62100-52200-20-220-000	EWS - Utility Commission	4,342	4,792	5,000	10,579	11,000	7,388	13,000	14,000	3,000	27.3%
189	62100-52200-20-222-000	Water	-	-	-	-	-	-			-	0.0%
190	62100-52200-20-221-472	Telephone	1,545	1,650	1,440	1,037	1,490	604	1,400	1,490	-	0.0%
191	62100-52200-20-223-000	WE - natural gas	2,356	2,093	4,500	6,413	9,700	3,050	6,000	6,200	(3,500)	-36.1%
192	62100-52200-20-240-000	Building Maintenance	3,226	3,972	1,950	1,625	2,800	1,872	2,800	3,000	200	7.1%
193	62100-52200-20-242-000	Vehicle Repair & Maintenance	14,534	17,582	16,900	16,443	16,900	4,635	16,900	15,300	(1,600)	-9.5%
194	62100-52200-20-300-000	Office Supplies	569	1,575	1,300	1,146	1,100	447	900	900	(200)	-18.2%
195	62100-52200-20-300-476	Cleaning Supplies	511	45	750	695	750	88	300	400	(350)	-46.7%
196	62100-52200-20-301-000	Printing	-	85	-	-	-	-			-	0.0%
197	62100-52200-20-302-000	Postage	172	159	70	215	70	48	117	70	-	0.0%
198	62100-52200-20-303-000	Misc. Equip. & Supplies	7,532	8,835	4,150	3,614	1,200	1,162	2,120	5,985	4,785	398.8%
199	62100-52200-20-303-453	Misc. Radio/Pager	3,708	705	2,500	2,000	2,522	2,494	2,522	2,960	438	17.4%
200	62100-52200-20-304-000	Computer/Technology (Computer copier)	10,716	8,415	8,378	16,074	9,672	10,378	11,000	10,172	500	5.2%
201	62100-52200-20-320-000	Memberships & Publications	2,371	2,837	2,825	2,628	1,273	1,120	1,272	1,370	97	7.6%
202	62100-52200-20-451-000	Gasoline & Oil	3,646	4,010	2,500	3,461	2,500	1,159	2,300	2,300	(200)	-8.0%
203	62100-57220-20-000-000	Fire Protection	-	-	-	5,981	-	-			-	0.0%
204	62100-59220-20-000-000	Transfer to FD Equip Fund			3,000	-	-	-			-	0.0%
205		**TOTAL EXPENDITURES**	**332,112**	**330,651**	**345,093**	**368,413**	**364,338**	**168,316**	**377,064**	**383,423**	19,085	5.2%
206												
207	**CAPITAL OUTLAY-62401**											
208	**Expenditures**											
209	62401-57220-20-000-000	Fire Department	52,460	28,926	-	124,253	72,000	38,292			(72,000)	-100.0%
210		Training Building-Railing, Stairs, and Roof			2,500		-			11,000	11,000	#DIV/0!
211		1-TIC Unit Flir K45			4,950		-				-	0.0%
212	62401-57220-20-000-241	Fire Department - UTV	23,899	13,749	-	-	-	-			-	0.0%
213	62401-57220-20-000-322	Fire Department - Federal Grant	-	-	-	-	-	-			-	0.0%
214		DNR 50/50 Grant-Tender 1311 Fire Pump/Brush Trk					10,578			7,500	(3,078)	-29.1%

	D	E	AQ	AT	AU	AW	AX	AY	AZ	BA	BB	BC
215		Truck Refurbish E1312	-	-	3,500		1,125				(1,125)	-100.0%
216		Truck Refurbish E1311			850		-				-	0.0%
217		Replacement Truck Expense			2,000		-				-	0.0%
218		Private Grant Friends-Custom Boat & Trailer					12,500				(12,500)	-100.0%
219		Confined Space Rescue Equipment					7,500			4,000	(3,500)	-46.7%
220	**Total FD Expenditures**		**76,359**	**42,675**	**13,800**	**124,253**	**103,703**	**38,292**	**-**	**22,500**	(81,203)	-78.3%
221	**Revenues**											
222	62401-43210-20-000-322	Fire Department - Federal Grant	-	8,220	-	-	-	4,299			-	0.0%
223		DNR Grant-Prtable Pump Truck	10,000	-	3,175	-	3,763			3,750	(13)	-0.3%
224		FEMA Fit Testing Grant	22,857	-	-	-	-				-	0.0%
225		FEMA Radio Grant	-	-	-	-	-				-	0.0%
226		FEMA Brush Truck Grant	-	-	-	-	-				-	0.0%
227		ARPA Funds	-	-	-	-	-				-	0.0%
228	62401-43790-20-000-000	Other Local Govt Grants-Fire Dept	-	-	-	5,950	7,378	7,389		11,000	3,622	49.1%
229	62401-48500-20-000-000	Donation - Fire Department	28,572	-	-	-	20,000	6,982		4,000	(16,000)	-80.0%
230	62401-48500-20-000-241	UTV Donation		-	-	-	-	-			-	0.0%
231											-	0.0%
232		Transfer from FD Equip Fund	-	-	-	-	-				-	0.0%
233	**Total FD Revenues**		**61,429**	**8,220**	**3,175**	**5,950**	**31,141**	**18,669**	**-**	**18,750**	(12,391)	-39.8%
234												

	D	E	AQ	AT	AU	AW	AX	AY	AZ	BA	BB	BC
235	Administration (City Administrator, Deputy Clerk, Deputy Treasurer, Receptionist) (10)											
236	**REVENUES**											
237			**Actual**	**Actual**	**Approved**	**Actual**	**Approved**	**Actual**	**Estimated**	**Proposed**		
238			**2022**	**2023**	**2024**	**2024**	**2025**	**6/30/2025**	**2025**	**2026**	Dollar	Percent
239	Account Number		**Revenues**	**Revenues**	**BUDGET**	**Revenues**	**BUDGET**	**Revenues**	**Revenues**	**BUDGET**	Change	Change
240	62100-41110-00-000-000	General Property Tax	1,466,256	1,527,466	1,539,325	1,539,325	1,573,294	1,578,399	1,578,399	1,669,365	96,071	6.1%
241	62100-41140-00-000-411	Trailer Park Tax	2,004	1,726	2,600	1,909	1,900	926	1,900	1,900	-	0.0%
242	62100-41310-00-000-000	Taxes - Utility	248,595	206,640	248,000	213,159	313,000	-	313,000	313,000	-	0.0%
243	62100-41320-00-000-000	Payment in lieu of taxes	20,579	21,315	21,000	21,447	21,500	22,123	22,123	22,123	623	2.9%
244	62100-41800-00-000-000	Interest on Taxes	23	2,585	-	-	-	-	-	-	-	0.0%
245	62100-43410-00-000-000	Shared Revenue	478,880	478,880	604,835	604,835	618,016	-	618,016	607,799	(10,217)	-1.7%
246	62100-43430-00-000-000	Other State Shared Taxes	36,719	27,674	27,674	27,674	45,770	46,156	46,156	56,562	10,792	23.6%
247	62100-43510-00-000-000	State Grant - Computer	-	1,495	-	-	-	-	-	-	-	0.0%
248	62100-43560-00-000-000	Routes to Recovery Grant	-	-	-	-	-	-	-	-	-	0.0%
249	62100-43610-00-000-000	State Payment for Municipal Services	1,106	1,182	1,100	1,418	1,500	-	1,500	1,500	-	0.0%
250	62100-43620-00-000-000	In lieu of taxes on state conservation land	29	27	27	26	26	13	26	26	-	0.0%
251	62100-44110-00-000-401	Operators	7,812	10,750	8,300	10,840	10,000	5,808	10,000	10,000	-	0.0%
252	62100-44120-00-000-402	Cigarette	900	900	900	1,000	1,000	500	800	800	(200)	-20.0%
253	62100-44120-00-000-403	Soft Drink License	-	-	-	-	-	-	-	-	-	0.0%
254	62100-44120-00-000-404	Iterant Peddler	-	300	300	-	300	-	-	-	(300)	-100.0%
255	62100-44120-00-000-411	Mobile Home Park License	100	125	150	125	125	125	125	125	-	0.0%
256	62100-44120-00-000-413	Other Misc Licenses	-	10	-	460	4,500	2,450	9,000	4,000	(500)	-11.1%
257	62100-44130-00-000-000	Cable Franchise Fee	12,866	9,799	11,000	5,753	9,500	-	-	-	(9,500)	-100.0%
258	62100-44200-00-000-408	Dog License	633	606	600	469	450	459	450	450	-	0.0%
259	62100-46100-00-000-000	General Government Charges-Publication Fees	384	210	250	240	250	120	120	120	(130)	-52.0%
260	62100-48110-00-000-000	Interest on General Investments	8,727	16,867	2,000	24,620	5,000	1,505	3,000	2,500	(2,500)	-50.0%
261	62100-48120-00-000-000	Interest on Revolving Loans	2,742	1,473	-	-	-	-	-	-	-	0.0%
262	62100-48130-00-000-000	Interest on Special Assessments	3,730	733	1,500	5,362	3,000	910	1,200	1,200	(1,800)	-60.0%
263	62100-48200-00-000-000	Rent - City Building/Garage/Cook Lib/Misc	50,725	50,725	50,725	50,725	50,725	7,925	50,725	50,725	-	0.0%
264	62100-48200-00-000-437	Rent - cell tower	31,938	32,532	37,000	35,962	32,000	16,818	32,000	32,640	640	2.0%
265	62100-48300-10-322-000	Coin Sales	-	-	-	-	-	-	-	-	-	0.0%
266	62100-48400-00-000-000	Insurance Recoveries	-	-	-	-	-	-	-	-	-	0.0%
267	62100-48400-00-128-000	Insurance Recoveries-Work Comp	2,269	1,761	1,700	1,586	1,550	1,674	1,674	1,600	50	3.2%
268	62100-48500-00-000-000	Donations	-	-	-	-	-	-	-	-	-	0.0%
269	62100-48900-00-000-000	Misc. Revenues	4,245	3,301	7,500	9,042	5,000	1,709	4,000	4,000	(1,000)	-20.0%
270	62100-48900-10-120-000	Reimbursement From Library (AP/Payroll)	-	640	5,100	5,950	5,100	1,700	5,100	5,100	-	0.0%
271	62100-49200-20-000-000	Transfer In from Other Funds	-	-	-	-	-	-	-	-	-	0.0%
272	62100-49220-00-000-000	Transfer from Special Revenue Fund	-	-	-	-	-	-	-	-	-	0.0%
273	62100-49260-00-000-000	Transfer In from TIF closing	-	-	-	-	-	-	-	-	-	0.0%
274	62100-49400-00-000-431	Sale of General Fixed Assets - building	-	-	-	-	-	-	-	-	-	0.0%
275	62100-49400-00-000-433	Sale of General Fixed Assets - property	-	-	-	-	-	-	-	-	-	0.0%
276	62100-49300-00-000-000	From General Fund Fund Balance	-	-	-	-	-	-	-	-	-	0.0%
277		**TOTAL REVENUE**	**2,381,261**	**2,399,721**	**2,571,586**	**2,561,928**	**2,703,506**	**1,689,320**	**2,699,314**	**2,785,535**	82,029	3.0%

	D	E	AQ	AT	AU	AW	AX	AY	AZ	BA	BB	BC
278	**EXPENDITURES**											
279			**Actual**	**Actual**	**Approved**	**Actual**	**Approved**	**Actual**	**Estimated**	**Proposed**		
280			**2022**	**2023**	**2024**	**2024**	**2025**	**6/30/2025**	**2025**	**2026**	Dollar	Percent
281	Account Number		**Expenditures**	**Expenditures**	**BUDGET**	**Expenditures**	**BUDGET**	**Expenditures**	**Expenditures**	**BUDGET**	Change	Change
282	62100-51300-10-000-000	Attorney Expenses	-	-	-	-	-	-	-	-	-	0.0%
283	62100-51400-10-000-450	Training & Education Expenses	370	896	1,100	1,218	1,500	190	800	1,500	-	0.0%
284	62100-51400-10-000-476	Cleaning Service	1,102	-	-	-	-	-	-	-	-	0.0%
285	62100-51400-10-120-476	Cleaning Wages		1,883	3,605	1,932	4,000	866	1,732	1,837	(2,163)	-54.1%
286	62100-51400-10-000-481	Safety	123	-		1,318	750	-	-	-	(750)	-100.0%
287	62100-51400-10-000-820	COVID Expenses	-	-	-	-	-	-	-	-	-	0.0%
288	62100-51400-10-120-820	COVID Wages	-	-	-	-	-	-	-	-	-	0.0%
289	62100-51400-10-123-000	Vacation	27,926	12,806	9,202	10,831	9,479	3,740	9,300	11,419	1,940	20.5%
290	62100-51400-10-124-000	Holiday	6,659	7,459	5,973	7,754	6,153	2,967	6,153	6,338	185	3.0%
291	62100-51400-10-125-000	Sick	18,148	7,399	-	2,071	-	1,781	2,000	-	-	0.0%
292	62100-51400-10-126-000	Work Compensation-wages	-	-	-	-	-	-	-	-	-	0.0%
293	62100-51400-10-127-000	Unemployment Compensation	-	-	-	-	-	-	-	-	-	0.0%
294	62100-51400-10-128-000	Workers Comp Insurance	515	632	751	807	900	474	895	900	-	0.0%
295	62100-51400-10-129-000	Funeral	640	216	-	918	-	179	179	-	-	0.0%
296	62100-51400-10-151-000	Health Insurance	39,161	33,867	37,499	31,750	32,404	18,939	32,404	32,945	541	1.7%
297	62100-51400-10-152-000	Life Insurance	182	60	300	103	300	66	300	300	-	0.0%
298	62100-51400-10-153-000	Vision Insurance	470	525	550	497	510	343	510	510	-	0.0%
299	62100-51400-10-154-000	Retirement	10,948	9,319	10,717	10,873	11,118	9,133	11,118	11,863	745	6.7%
300	62100-51400-10-155-000	FICA - City Share	11,272	10,720	11,880	11,405	12,238	5,599	12,238	12,605	367	3.0%
301	62100-51400-10-156-000	Disability Insurance	-	-	-	-	-	-	-	-	-	0.0%
302	62100-51400-10-157-000	Eflex Group	214	221	250	228	250	265	265	275	25	10.0%
303	62100-51400-10-220-000	EWS - Utility Commission	7,792	7,593	8,400	7,183	9,744	3,592	9,109	10,920	1,176	12.1%
304	62100-51400-10-221-472	Telephone	2,195	2,636	2,200	2,675	2,000	1,032	2,000	2,100	100	5.0%
305	62100-51400-10-221-473	Cell phone	1,032	-	-	-	-	-	-	-	-	0.0%
306	62100-51400-10-223-000	WE Energies	3,893	2,338	3,800	2,640	4,000	1,220	4,000	4,250	250	6.3%
307	62100-51400-10-240-000	City Hall Building Maintenance	3,540	6,627	7,000	6,313	4,000	2,943	4,000	4,000	-	0.0%
308	62100-51400-10-300-000	Office Supplies	1,948	1,555	2,800	2,545	2,500	1,238	2,500	2,675	175	7.0%
309	62100-51400-10-300-476	Office Supplies - cleaning	403	390	600	453	600	176	600	650	50	8.3%
310	62100-51400-10-301-000	Printing/Publication	1,335	3,501	2,500	2,632	2,000	1,054	2,100	2,300	300	15.0%
311	62100-51400-10-302-000	Postage	2,158	1,571	1,100	1,926	850	143	700	750	(100)	-11.8%
312	62100-51400-10-303-000	Misc. Equip. (rugs)	431	526	400	540	400	272	400	425	25	6.3%
313	62100-51400-10-303-478	Copier	2,959	3,006	2,000	3,296	2,200	1,479	2,200	2,200	-	0.0%
314	62100-51400-10-304-000	Computer Tech	11,185	13,878	10,000	52,614	20,350	10,271	20,350	25,280	4,930	24.2%
315	62100-51400-10-305-000	Bank Charges	6,911	1,044	7,500	2,815	3,000	924	3,000	3,000	-	0.0%
316	62100-51400-10-306-000	Employee Medical Testing	62	-	-	-	-	-	-	-	-	0.0%
317	62100-51400-10-320-000	Membership Fees	1,214	1,132	1,500	2,210	2,150	1,484	2,150	2,222	72	3.3%
318	62100-51400-10-322-000	Coin Expenses	-	-	-	-	-	-	-	-	-	0.0%
319	62100-51400-10-451-000	Veh. Gas & Oil (mileage reimbursement)	263	325	1,100	1,097	750	790	850	850	100	13.3%
320	62100-51430-10-120-000	General Personnel	-	-	-	-	-	-	-	-	-	0.0%
321	62100-51440-10-000-000	Elections Expenses	6,027	1,991	5,000	3,165	2,400	1,041	2,400	2,500	100	4.2%
322	62100-51440-10-000-820	Election COVID Expenses	-		-	-	-	-	-	-	-	0.0%
323	62100-51440-10-120-000	Elections Wages	5,281	2,605	7,800	7,269	3,000	3,113	3,113	3,207	207	6.9%
324	62100-51440-10-155-000	Elections Social Security	404	199	650	571	230	238	238	245	15	6.5%
325	62100-51440-10-302-000	Elections Postage	404	307	1,800	794	350	17	50	150	(200)	-57.1%
326	62100-51510-10-120-000	Office Staff Wages-Deputy Clerk & Treasurer	48,215	53,624	66,776	63,080	68,784	29,974	68,754	70,844	2,060	3.0%
327	62100-51510-10-121-000	Overtime	334	158	-	1,812	500	622	650	675	175	35.0%
328	62100-51510-10-213-000	Accounting - Professional Services	12,650	18,770	13,000	16,550	17,225	21,333	21,333	21,973	4,748	27.6%
329	62100-51520-10-000-000	Administrator Expenses	425	1,664	1,025	3,086	1,500	1,532	1,532	1,600	100	6.7%
330	62100-51520-10-120-000	Administrator Wages	54,729	69,402	73,343	72,285	75,553	35,627	75,553	77,820	2,267	3.0%
331	62100-51530-10-214-000	Assessment of Property	19,880	19,846	27,000	27,828	27,000	11,250	27,000	27,000	-	0.0%
332	62100-51910-10-000-000	Tax Refund	3,167	(35)	-	-	-	1,670	1,670	1,670	1,670	#DIV/0!
333	62100-51930-10-109-000	Property Insurance	3,596	4,787	5,000	5,358	5,500	-	5,588	5,650	150	2.7%
334	62100-51930-10-110-000	Crime Insurance	262	266	266	49	100	49	94	100	-	0.0%
336	62100-51930-10-112-000	Liability/Auto Insurance	3,454	3,470	3,478	3,566	3,678	1,826	3,596	3,600	(78)	-2.1%
337	62100-51980-10-000-000	Misc. Expenditures	870	2,715	1,000	917	1,000	87	87	250	(750)	-75.0%
338	62100-58290-00-000-000	Other Fiscal Charges	12,875	-	-	-	-	-	-	-	-	0.0%
339	62100-59200-00-000-000	Transfer to Library	-	-	-	-	-	-	-	-	-	0.0%
340	62100-59200-00-000-042	Transfer to TIF	-	-	11,000	-	-	5,105	5,105	-	-	0.0%
341	62100-59230-00-000-000	Transfer to Debt Service	415,642	455,475	484,560	489,142	507,889	507,889	507,889	510,228	2,339	0.5%

	D	E	AQ	AT	AU	AW	AX	AY	AZ	BA	BB	BC
342	62100-59240-00-000-000	Transfer to Capital Projects	111,091	136,029	70,475	70,475	32,809	32,809	32,809	28,750	(4,059)	-12.4%
343	62100-59280-00-000-000	Transfer to Trust Agency	-	-	-	33,451	-	-	-	-	-	0.0%
344		Transfer to Fund Balance	-	-	-	-	-	-	-	-	-	0.0%
345		**TOTAL EXPENDITURES**	**864,354**	**903,400**	**904,900**	**970,039**	**881,664**	**725,339**	**889,313**	**898,376**	16,712	1.9%
346												
347	**CAPITAL OUTLAY-62401**											
348	**Expenditures**											
349	62401-58300-00-000-000	Debt Issuance Costs & Debt Service	-	-	-	-	100,000	-			(100,000)	-100.0%
350	62401-59200-00-000-000	Transfer to Other Funds	-	-	-	339,000	-	-			-	0.0%
351	62401-57140-00-000-000	City Hall Capital Expenditures	9,087	-	-	3,650	226,000	48,808		25,000	(201,000)	-88.9%
352	62401-57140-00-000-819	Library	7,800	21,548	-	-	-	-			-	0.0%
353	**Revenues**											
354	62401-41110-00-000-000	General Property Taxes	-	-	-	-	-	-			-	0.0%
355	62401-43430-00-000-000	Other State Shared Taxes	-	-	-	-	-	-			-	0.0%
356	62401-48500-00-000-000	Donation - Library Lights	4,706	-	-	-	-	-			-	0.0%
357	62401-48500-00-000-819	Donation - Library Roof	-	-	-	-	-	-			-	0.0%
358	62401-49100-00-000-000	Proceeds of Long Term Debt	170,000	60,968	108,000	2,520,000	2,100,000	-			(2,100,000)	-100.0%
359	62401-49210-00-000-000	Transfer in From General Fund (Taxes)	111,091	49,991	70,475	70,475	32,809	32,809	32,809	28,750	(4,059)	-12.4%
360	62401-49300-00-000-000	Fund Balance	-	86,038	-	-	-	-			-	0.0%
361												

	D	E	AQ	AT	AU	AW	AX	AY	AZ	BA	BB	BC
362	Streets (25 & 30)											
363	**REVENUES**											
364			**Actual**	**Actual**	**Approved**	**Actual**	**Approved**	**Actual**	**Estimated**	**Proposed**		
365			**2022**	**2023**	**2024**	**2024**	**2025**	**6/30/2025**	**2025**	**2026**	Dollar	Percent
366	Account Number		**Revenues**	**Revenues**	**BUDGET**	**Revenues**	**BUDGET**	**Revenues**	**Revenues**	**BUDGET**	Change	Change
367	62100-42300-00-000-000	Street Improvements (Special Assessment)	-	-	-	-	-	-	-	-	-	0.0%
368	62100-42400-00-000-000	Curb & Gutter	5,097	2,724	2,500	1,584	1,000	1,080	1,080	1,024	24	2.4%
369	62100-42200-00-000-000	Sewer Special Assessment	2,459	-	-	-	-	-	-		-	0.0%
370	62100-42600-00-000-000	Sidewalks (Special Assessment)	14,160	7,717	5,000	8,004	5,600	5,260	5,260	4,977	(623)	-11.1%
371	62100-43530-25-000-000	WI DNR Forestry Grant	-	-	5,000	5,000	5,000	-	19,000	-	(5,000)	-100.0%
372	62100-43531-00-000-000	Local Transportation State Grant	231,934	229,382	265,196	269,678	270,196	138,730	277,460	278,960	8,764	3.2%
373	62100-43533-00-000-000	Other Highway State Grant	-	-	-	-	-	-	-	-	-	0.0%
374	62100-46310-25-000-000	Snow Removal	2,850	9,175	5,000	6,175	5,000	-	-	300	(4,700)	-94.0%
375	62100-46320-25-000-000	Street Related Fac. Charges	6,650	3,175	25,000	5,525	8,000	170	5,000	5,000	(3,000)	-37.5%
376	62100-46430-00-000-471	Refuse/Garbage Collection	50,159	133,854	144,720	145,215	120,512	120,573	120,573	136,906	16,394	13.6%
377	62100-46430-25-000-000	Recycling Fees Special Assessment	-	26,050	26,075	26,235	62,820	63,000	63,904	71,400	8,580	13.7%
378	62100-46430-25-000-463	Solid Waste Disposal (White Goods/Tires)	24,690	29,785	8,000	32,333	6,000	3,169	8,800	8,000	2,000	33.3%
379	62100-46435-00-000-000	Transfer/Recycling (Town OF reimbursement)	17,830	22,660	20,000	21,904	21,000	-	21,000	21,000	-	0.0%
380	62100-46440-25-000-000	Weed & Nuisance Control	3,300	825	1,200	-	1,200	-	200	300	(900)	-75.0%
381	62100-48400-25-000-000	Street Dept Insurance Recoveries	-	-	-	-	-	-	-	-	-	0.0%
382	62100-49400-25-000-433	Sale of Material/Supplies	6,251	3,091	-	18,125	500	13,161	13,161	300	(200)	-40.0%
383		**TOTAL REVENUE**	**365,381**	**468,437**	**507,691**	**539,779**	**506,828**	**345,142**	**535,438**	**528,167**	21,339	4.2%
384												
385	**EXPENDITURES**											
386			**Actual**	**Actual**	**Approved**	**Actual**	**Approved**	**Actual**	**Estimated**	**Proposed**		
387			**2022**	**2023**	**2024**	**2024**	**2025**	**6/30/2025**	**2025**	**2026**	Dollar	Percent
388	Account Number		**Expenditures**	**Expenditures**	**BUDGET**	**Expenditures**	**BUDGET**	**Expenditures**	**Expenditures**	**BUDGET**	Change	Change
389	62100-51300-25-211-000	Attorney	-	-	-	-	-	-	-	-	-	0.0%
390	62100-51400-25-000-000	City Hall Expenses	59	-	500	-	500	22	50	500	-	0.0%
391	62100-51400-25-120-000	City Hall Wages	7,414	7,209	4,116	9,972	4,240	4,204	8,409	4,367	127	3.0%
392	62100-51400-25-121-000	City Hall Wages Overtime	-	63	250	99	250	-	-	-	(250)	-100.0%
393	62100-51430-25-000-468	Library Expenses	671	628	500	14	500	45	360	500	-	0.0%
394	62100-51430-25-120-468	Library Wages	519	938	800	1,929	824	596	1,193	849	25	3.0%
395	62100-51430-25-121-468	Library Wages Overtime	-	-	-	-	-	-	-	-	-	0.0%
396	62100-51900-25-123-000	Vacation	23,935	20,169	12,927	13,499	15,572	5,763	15,572	20,362	4,790	30.8%
397	62100-51900-25-124-000	Holiday	10,312	11,540	10,555	10,981	10,905	3,863	10,905	11,259	354	3.2%
398	62100-51900-25-125-000	Sick Leave	39,998	33,977	-	3,638	-	1,205	2,411	-	-	0.0%
399	62100-51900-25-126-000	Work Comp Wages	-	-	-	-	-	-	-	-	-	0.0%
400	62100-51900-25-127-000	Unemployment Compensation	-	-	-	-	-	-	-	-	-	0.0%
401	62100-51900-25-128-000	Work Comp Insurance	10,619	15,933	20,483	21,324	21,000	12,176	22,012	22,086	1,086	5.2%
402	62100-51900-25-129-000	Funeral	239	-	-	206	-	1,146	1,146	-	-	0.0%
403	62100-51900-25-151-000	Health Insurance	75,451	71,715	70,309	77,099	91,740	44,782	83,868	93,273	1,533	1.7%
404	62100-51900-25-152-000	Life Insurance	504	(538)	675	106	675	(25)	150	200	(475)	-70.4%
405	62100-51900-25-153-000	Vision Insurance	715	705	700	763	750	555	930	930	180	24.0%
406	62100-51900-25-154-000	Retirement	17,187	18,149	19,786	18,681	19,880	13,546	20,077	21,263	1,383	7.0%
407	62100-51900-25-155-000	FICA - City Share	25,560	22,864	25,648	23,570	26,557	12,189	24,378	27,421	864	3.3%
408	62100-51900-25-156-000	Disability Insurance	-	-	-	-	-	-	-	-	-	0.0%
409	62100-51900-25-157-000	Eflexgroup	260	301	300	301	300	279	319	350	50	16.7%
410	62100-51900-25-306-000	DOT Testing	278	877	500	426	650	536	650	650	-	0.0%
411	62100-51930-25-109-000	Property Insurance	3,745	4,343	4,514	4,877	5,000	-	6,115	6,250	1,250	25.0%
412	62100-51930-25-110-000	Crime Insurance	262	266	266	49	100	49	94	100	-	0.0%
414	62100-51930-25-112-000	Liability Insurance	7,978	7,969	7,959	7,929	8,000	3,950	7,889	8,000	-	0.0%
415	62100-53100-25-000-450	Training & Education Expenses	-	6,343	1,500	4,915	7,800	1,823	4,161	4,500	(3,300)	-42.3%
416	62100-53100-25-000-481	Safety Equipment (vests, glasses, etc.)	606	559	1,000	1,645	1,000	2,070	4,000	1,900	900	90.0%
417	62100-53100-25-000-820	COVID Expenses	-	-	-	-	-	-	-	-	-	0.0%
418	62100-53100-25-120-130	Stand-by Pay	5,158	4,995	5,984	5,032	5,047	3,190	5,047	5,047	-	0.0%
419	62100-53100-25-120-450	Training & Education Wages	1,020	4,526	2,481	6,629	2,555	9,374	18,749	2,632	77	3.0%
420	62100-53100-25-120-477	Clerical	5,368	10,493	5,148	16,544	5,302	7,472	14,944	5,461	159	3.0%
421	62100-53100-25-120-820	COVID Wages	-	-	-	-	-	-	-	-	-	0.0%
422	62100-53100-25-121-450	Training & Education Overtime	-	-	-	49	-	-	-	-	-	0.0%
423	62100-53100-25-193-000	Uniform	2,323	2,025	2,500	2,775	2,500	150	2,350	2,350	(150)	-6.0%
424	62100-53100-25-220-000	EWS Services	9,535	9,595	10,000	8,946	1,000	6,110	10,866	11,500	10,500	1050.0%
425	62100-53100-25-221-472	Phone	565	399	450	536	500	450	450	900	400	80.0%

	D	E	AQ	AT	AU	AW	AX	AY	AZ	BA	BB	BC
426	62100-53100-25-221-473	Cell Phone/Pagers	1,783	1,960	2,000	1,866	2,000	945	2,225	2,244	244	12.2%
427	62100-53100-25-223-000	WE energies/Natural gas	8,089	7,342	7,500	6,382	7,400	4,533	6,973	6,800	(600)	-8.1%
428	62100-53100-25-240-000	Building Maintenance	4,891	10,749	5,000	1,935	5,000	795	2,000	2,500	(2,500)	-50.0%
429	62100-53100-25-242-000	Vehicle Repair & Maintenance	-	-	-	-	5,000	-	-	-	(5,000)	-100.0%
430	62100-53100-25-300-000	Office Supplies	196	199	450	83	300	183	300	300	-	0.0%
431	62100-53100-25-301-000	Printing	562	-	200	552	300	-	-	200	(100)	-33.3%
432	62100-53100-25-302-000	Postage	132	149	100	142	100	10	100	100	-	0.0%
433	62100-53100-25-303-000	Miscellaneous Equipment	2,816	2,961	2,500	1,357	3,500	-	-	750	(2,750)	-78.6%
434	62100-53100-25-304-000	Computer Technology	-	1,414	1,500	1,299	2,500	230	552	1,100	(1,400)	-56.0%
435	62100-53100-25-451-000	Street Machinery Gas/Oil	33,423	31,030	28,500	31,885	29,000	10,938	26,000	30,000	1,000	3.4%
436	62100-53100-27-212-000	Engineer	-	-	-	-	-	-	-	-	-	0.0%
437	62100-53230-25-000-000	Garage & Machine Shed Expenses	6,708	8,697	5,500	6,273	5,000	2,437	12,000	13,000	8,000	160.0%
438	62100-53230-25-120-000	Garage & Machine Shed Wages	11,496	26,397	17,106	8,858	17,619	11,404	24,809	16,348	(1,271)	-7.2%
439	62100-53230-25-121-000	Garage & Machine Shed OT	-	-	160	-	160	-	-	163	3	2.0%
440	62100-53240-25-000-000	Machinery Maintenance Expenses	31,093	49,538	24,500	37,638	24,000	22,243	42,000	42,194	18,194	75.8%
441	62100-53240-25-120-000	Machinery Maintenance Wages-General	34,609	18,540	49,249	22,088	45,349	12,891	28,283	45,758	409	0.9%
442	62100-53240-25-121-000	Machinery Maintenance OT	-	-	500	-	500	-	-	510	10	2.0%
443	62100-53311-25-000-120	Curb & Gutter Expenses	2,640	2,700	2,500	(761)	2,500	-	2,500	2,500	-	0.0%
444	62100-53311-25-000-124	Street/Alley Repair Expenses	3,484	15,945	5,000	7,363	5,000	2,620	4,200	5,000	-	0.0%
445	62100-53311-25-000-449	Tree Planting/Replacement	-	-	5,000	5,000	5,000	-	-	-	(5,000)	-100.0%
446	62100-53311-25-000-456	Leaf Collection Expenses	339	1,171	-	79	-	-	-	-	-	0.0%
447	62100-53311-25-000-457	Tree/Brush Control Expenses	1,652	14,336	6,000	7,708	6,000	3,450	3,800	12,500	6,500	108.3%
448	62100-53311-25-000-458	Street Signs/Markings Expenses	6,065	9,688	3,000	3,999	3,000	641	5,000	4,000	1,000	33.3%
449	62100-53311-25-000-459	Street Cleaning/Flushing Exp	-	-	-	279	300	-	-	500	200	66.7%
450	62100-53311-25-000-460	Snow/Ice Removal Expenses	27,214	45,913	36,000	32,166	36,000	21,968	25,000	44,000	8,000	22.2%
451	62100-53311-25-120-120	Curb & Gutter Wages	454	830	-	301	-	-	-	-	-	0.0%
452	62100-53311-25-120-124	Street/Alley Repair Wages	35,489	32,869	23,353	34,883	24,054	15,066	32,133	24,775	722	3.0%
453	62100-53311-25-120-456	Leaf Collection Wages	13,555	13,346	18,065	17,186	18,607	2,176	4,352	19,165	558	3.0%
454	62100-53311-25-120-457	Tree/Brush Control Wages	18,562	24,564	24,786	37,095	25,529	17,930	36,584	26,295	766	3.0%
455	62100-53311-25-120-458	Street Signs/Markings Wages	3,611	3,602	4,041	1,061	4,162	335	669	4,287	125	3.0%
456	62100-53311-25-120-459	Street Cleaning Wages	4,217	3,769	5,037	2,861	5,188	971	1,942	5,343	156	3.0%
457	62100-53311-25-120-460	Snow/Ice Removal Wages	29,171	30,241	40,211	25,980	41,418	29,284	58,569	42,660	1,243	3.0%
458	62100-53311-25-121-120	Curb & Gutter OT	-	-	-	-	-	-	-	-	-	0.0%
459	62100-53311-25-121-124	Street/Alley Repair OT	-	-	-	49	-	-	-	-	-	0.0%
460	62100-53311-25-121-456	Leaf Collection OT	-	-	-	-	-	-	-	-	-	0.0%
461	62100-53311-25-121-457	Tree/Brush Control OT	-	-	-	-	-	40	40	-	-	0.0%
462	62100-53311-25-121-458	Street Signs/Markings OT	-	-	225	-	225	-	-	230	5	2.0%
463	62100-53311-25-121-459	Street Cleaning/Flushing OT	-	-	-	-	-	119	119	-	-	0.0%
464	62100-53311-25-121-460	Snow/Ice Removal OT	1,441	-	2,363	99	1,186	-	-	1,210	24	2.0%
465	62100-53420-25-220-000	Street Lighting	26,660	28,782	28,000	28,293	29,000	14,246	28,492	39,000	10,000	34.5%
466	62100-53430-25-000-000	Sidewalks/Crosswalks Expenses	-	-	-	-	200	-	-	-	(200)	-100.0%
467	62100-53430-25-120-000	Sidewalks/Crosswalks Wages	246	1,565	199	-	205	-	-	211	6	3.0%
468	62100-53430-25-121-000	Sidewalks/Crosswalks OT	-	-	-	-	-	-	-	-	-	0.0%
469	62100-53440-25-000-000	Storm Sewer Drains Expenses	1,850	973	4,000	27,775	6,000	-	6,288	3,500	(2,500)	-41.7%
470	62100-53440-25-120-000	Storm Sewer Drains Wages	7,131	3,411	4,816	8,058	4,960	1,023	2,046	5,109	149	3.0%
471	62100-53440-25-121-000	Storm Sewer Drains OT	-	-	250	-	250	-	-	255	5	2.0%
472	62100-53610-00-000-000	Sewer Service	-	-	-	-	-	-	-		-	0.0%
473	62100-53620-25-000-000	Garbage Collection Expenses	104,335	101,524	105,335	101,705	120,082	50,525	120,755	126,000	5,918	4.9%
474	62100-53620-25-120-000	Garbage Collection Wages	4,962	3,993	2,052	2,152	2,114	858	1,717	2,177	63	3.0%
475	62100-53630-25-000-461	Municipal Dump Expenses	-	1,000	-	166	1,000	-	-	1,000	-	0.0%
476	62100-53630-25-000-462	Solid Waste Transfer/Disposal	23,768	37,540	40,000	41,520	41,000	1,691	1,691	-	(41,000)	-100.0%
477	62100-53630-25-000-463	Recycling Center Expenses	33,859	25,859	30,500	23,253	30,500	8,327	16,348	22,000	(8,500)	-27.9%
478	62100-53630-25-000-483	Recycling Curbside Expenses	14,960	21,474	24,503	20,897	62,540	26,926	64,203	64,764	2,224	3.6%
479	62100-53630-25-120-461	Municipal Dump Wages	30	3,785	531	2,729	547	527	1,054	563	16	3.0%
480	62100-53630-25-120-462	Solid Waste Transfer/Disposal Wages	-	-	8,927	-	9,195	-	-	9,470	276	3.0%
481	62100-53630-25-120-463	Recycling Center Wages	44,527	36,385	32,960	39,706	33,949	17,204	34,408	31,967	(1,982)	-5.8%
482	62100-53630-25-120-483	Recycling Truck Wages	-	113	-	288	-	37	73	-	-	0.0%
483	62100-53630-25-121-462	Solid Waste Transfer/Disposal Overtime	-	-	-	-	-	-	-	-	-	0.0%
484	62100-53630-25-121-463	Recycling Center Overtime	45	26	-	-	-	-	-	-	-	0.0%
485	62100-53630-25-121-483	Recycling Truck OT	-	-	-	-	-	-	-	-	-	0.0%
486	62100-53630-25-220-461	Municipal Dump EWS Services - leachate		-	-	-	-	-	-	-	-	0.0%
487	62100-53630-25-341-461	Environmental Fees/Testing	8,006	8,208	8,300	10,190	8,400	3,304	9,251	11,700	3,300	39.3%
488	62100-53640-25-000-000	Weed & Nuisance Control Expenses	538	6,505	3,500	634	3,500	198	2,604	3,500	-	0.0%
489	62100-53640-25-120-000	Weed & Nuisance Control Wages	8,431	8,262	12,690	9,961	13,071	3,309	4,865	11,888	(1,183)	-9.1%

	D	E	AQ	AT	AU	AW	AX	AY	AZ	BA	BB	BC
490	62100-54100-25-464-000	Health Officer	-	-	-	-	-	-	-	-	-	0.0%
491	62100-54100-30-120-465	Insect Control Wages	-	-	-	-	-	-	-	-	-	0.0%
492	62100-54200-25-120-000	Senior Center Wages	124	32	648	474	667	-	-	687	20	3.0%
493	62100-54200-30-000-000	Senior Center Expenses	98	429	250	104	250	52	107	250	-	0.0%
494	62100-55200-25-000-000	Parks Expenses	10,577	10,787	5,000	19,161	5,000	7,649	12,382	8,500	3,500	70.0%
495	62100-55200-25-120-000	Parks Wages	25,138	21,465	26,583	25,209	27,380	12,352	29,704	28,202	821	3.0%
496	62100-55200-25-121-000	Parks OT	-	-	-	-	-	159	159	-	-	0.0%
497	62100-55200-25-240-000	P&R Building Maintenance-St Dept	5,260	1,250	1,500	2,221	1,500	1,705	2,500	1,500	-	0.0%
498	62100-55200-25-303-000	P&R Bathroom supplies/Cleaning supplies, etc	1,594	1,779	2,300	4,375	3,200	1,948	3,500	3,500	300	9.4%
499	62100-55300-25-000-000	Holiday Decorations (ie:holiday/flags)	1,220	1,126	2,500	-	200	813	813	1,100	900	450.0%
500	62100-55300-25-120-000	Holiday Decorations Wages (ie:holiday/flags)	889	944	1,645	1,393	1,694	257	515	1,745	51	3.0%
501	62100-55300-25-121-000	Holiday Decorations OT (ie:holiday/flags)				-	-	159	159	-	-	0.0%
502	62100-55400-25-000-000	Athletic Field-St Dept	195	1,348	500	165	500	3,512	3,700	3,500	3,000	600.0%
503	62100-55420-25-000-000	Beach Expenses-St Dept	1,236	3,397	2,500	1,384	2,500	800	2,000	3,000	500	20.0%
504	62100-55420-25-120-000	Beach Wages	5,154	6,287	8,477	7,399	8,732	2,057	4,113	8,994	262	3.0%
505	62100-55420-25-121-000	Beach OT Wages	-	-	-	-	-	-	-	-	-	0.0%
506	62100-55440-25-000-000	Athletic Fld/Skating Rink Expenses	-	-	-	-	500	-	-	500	-	0.0%
507	62100-55440-25-120-000	Athletic Fld/Skating Rink Wages	3,904	1,470	18,375	7,595	18,926	2,495	4,990	19,494	568	3.0%
508	62100-55440-25-121-000	Athletic Fld/Skating Rink OT	-	-	405	-	205	121	121	209	4	2.0%
509	62100-56600-25-000-000	Urban Development/Projects Expenses	-	1,048	-	-	-	-	-	-	-	0.0%
510	62100-56600-25-120-000	Urban Development/Projects Wages	-	7,755	-	562	-	-	-	-	-	0.0%
511	62100-56745-25-120-482	Economic Development Wages (Snow Races)	335	186	-	128	-	347	695	750	750	#DIV/0!
512	62100-56745-25-121-482	Economic Development OT (Snow Races)	-	-	-	-	-	-	-	-	-	0.0%
513		**TOTAL EXPENDITURES**	**869,050**	**962,702**	**907,442**	**925,737**	**996,811**	**459,333**	**946,499**	**1,022,118**	25,307	2.5%

	D	E	AQ	AT	AU	AW	AX	AY	AZ	BA	BB	BC
514	**CAPITAL OUTLAY-62401**											
515	**Revenues**											
516	62401-42600-00-000-000	Sidewalk Special Assessments	-	10,710.38	-	-	-	-			-	0.0%
517	62401-43200-00-000-000	Federal Grant - Street Dept - CDBG	-	-	-	-	1,000,000	-			(1,000,000)	-100.0%
518	62401-43530-00-000-000	Local Roads Improvement Program	-	-	35,000.00	-	-	-			-	0.0%
519	62401-43580-00-000-810	PECFA Street Shop Reimbursement	-	-	-	-	-	-			-	0.0%
520	62401-44200-00-000-250	Boat Launch (Restricted Fund)	5,926	6,734	6,500	6,200	6,000	3,306	6,817	6,000	-	0.0%
521	62401-44200-00-000-249	Beach Admission (Restricted Fund)		5,255	5,500	3,064	3,500	745	3,500	3,500	-	0.0%
522	62401-48500-25-000-000	Donations - Street Dept		-	-	-	-	-			-	0.0%
523	62401-49400-25-000-433	Sale of Assets-Street Dept	57,000	-	-	2,625	-	-			-	0.0%
524	**Expenditures**											
525	62401-53440-25-000-000	Storm Sewer Projects	-	-	-	-	50,000	-			(50,000)	-100.0%
526	62401-55200-25-000-250	Boat Launch-street dept	1,318	6,287	-	8,995	1,500	578	1,552	1,500	-	0.0%
527	62401-55420-00-000-249	Beach Admission Expenses	-	2,793	-	1,204	-	331	331	2,500	2,500	#DIV/0!
528	62401-55300-25-000-000	Holiday Decorations (ie:holiday/flags)	-	-	-	-	-	-			-	0.0%
529	62401-57324-00-000-000	Streets (new equipment)	199,747	-	28,500	315,269	475,500	145,303			(475,500)	-100.0%
530	62401-57327-25-000-817	Street Dept Bld Outlay	46,486	64,490	-	-	-	-			-	0.0%
531	62401-57331-25-000-260	Main Street/Hwy 22	-	-	-	-	-	-			-	0.0%
532	62401-57331-25-000-279	Flatley Ave	907	-	-	-	-	-			-	0.0%
533		Oakwood Court	-	-	143,900		-	-			-	0.0%
534	62401-57331-25-000-284	Columbia Street	-	-	-	22,097	1,640,000	1,250			(1,640,000)	-100.0%
535	62401-57331-25-000-000	Street Replacement/Resurfacing	-	-	-	-	300,000	-			(300,000)	-100.0%
536	62401-57331-25-000-000	Curb & Gutter	-	-	-	-	-	-	-	-	-	0.0%
537	62401-57331-25-000-125	Crack filling	-	8,811	5,000	-	50,000	-			(50,000)	-100.0%
538	62401-57331-25-100-100	Storm Water Repair/Replacement				-	-	-			-	0.0%
539		Sidewalks:		-	-						-	0.0%
540	62401-57344-00-000-000	City Wide Repair Program	-	33,314	5,000	-	-	-			-	0.0%
541	62401-57344-00-000-000	Concrete Projects		-	1,500	-	-	-			-	0.0%
542		Boat Launch (Restricted Fund)	-	-	6,500	(2,795)	4,500	2,728	6,817	4,500	-	0.0%
543		Beach Admission Expenses (Restricted Fund)	-	-	5,500	1,859	3,500	415	3,500	1,000	(2,500)	-71.4%
544												
545	62401-57730-00-000-109	~~Leary S~~ubdivision Development Expenses	18,000	-	-	-	-	-				0.0%
546		**TOTAL CAPITAL OUTLAY**	**266,457**	**115,695**	**195,900**	**346,629**	**2,525,000**	**150,604**	**12,200**	**9,500**	(2,515,500)	-99.6%
547												
548												

	D	E	AQ	AT	AU	AW	AX	AY	AZ	BA	BB	BC
549	Building Inspector (21)											
550	**REVENUES**											
551			**Actual**	**Actual**	**Approved**	**Actual**	**Approved**	**Actual**	**Estimated**	**Proposed**		
552			**2022**	**2023**	**2024**	**2024**	**2025**	**6/30/2025**	**2025**	**2026**	Dollar	Percent
553	Account Number		**Revenues**	**Revenues**	**BUDGET**	**Revenues**	**BUDGET**	**Revenues**	**Revenues**	**BUDGET**	Change	Change
554	62100-44300-00-000-000	Building Permits & Inspection	8,936	39,640	10,000	12,211	10,000	5,009	11,000	12,500	2,500	25.0%
555	62100-44300-00-000-436	Well Permits	-	-	-	-	-	-	-	-	-	0.0%
556		**TOTAL REVENUE**	**8,936**	**39,640**	**10,000**	**12,211**	**10,000**	**5,009**	**11,000**	**12,500**	2,500	25.0%
557	**EXPENDITURES**											
558			**Actual**	**Actual**	**Approved**	**Actual**	**Approved**	**Actual**	**Estimated**	**Proposed**		
559			**2022**	**2023**	**2024**	**2024**	**2025**	**6/30/2025**	**2025**	**2026**	Dollar	Percent
560	Account Number		**Expenditures**	**Expenditures**	**BUDGET**	**Expenditures**	**BUDGET**	**Expenditures**	**Expenditures**	**BUDGET**	Change	Change
561	62100-51400-10-900-000	Demolition	-	-	-	-	-	-	-	-	-	0.0%
562	62100-52400-21-000-000	Building Inspector expenses	191	-	200	280	200	130	130	200	-	0.0%
563	62100-52400-21-120-000	Building Inspector (salary)	11,036	11,367	11,254	11,709	11,591	6,030	11,591	11,938	347	3.0%
564	62100-52400-21-131-000	Building Inspector Commission	975	4,115	1,000	1,059	1,000	-	1,000	1,250	250	25.0%
571	62100-52400-21-221-472	Telephone	400	565	500	431	405	163	400	450	45	11.1%
572	62100-52400-21-300-000	Office Supplies	22	13	25	151	150	-	100	100	(50)	-33.3%
573	62100-52400-21-301-000	Printing	-	-	-	-	-	-	-	-	-	0.0%
574	62100-52400-21-304-000	Computers/Technology	-	355	-	874	500	480	600	650	150	30.0%
575		**TOTAL EXPENDITURES**	**12,624**	**16,416**	**12,979**	**14,504**	**13,846**	**6,803**	**13,821**	**14,588**	742	5.4%
576												
577	Park & Recreation (40)											
578	**REVENUES**		**Actual**	**Actual**	**Approved**	**Actual**	**Approved**	**Actual**	**Estimated**	**Proposed**		
579			**2022**	**2023**	**2024**	**2024**	**2025**	**6/30/2025**	**2025**	**2026**	Dollar	Percent
580	Account Number		**Revenues**	**Revenues**	**BUDGET**	**Revenues**	**BUDGET**	**Revenues**	**Revenues**	**BUDGET**	Change	Change
581	62100-46700-40-000-000	Recreation Fees	13,056	2,130	1,500	1,640	1,500	1,434	1,500	1,500	-	0.0%
582	62100-46700-40-321-000	Summer Program School Reimbursement	-	2,339	-	-	-	-	-	-	-	0.0%
583	62100-48200-40-000-000	Memorial Field Lease	-	-	-	-	-	-	-	-	-	0.0%
584	62100-48400-40-000-000	Insurance Recoveries-P&R	-	-	-	-	-	-	5,950	-		
585	62100-48500-40-000-000	Donations-Parks	1,375	350	-	25	25	-	-	-	(25)	-100.0%
586	62100-48500-40-000-506	Contributions-P&R Concessions	493	4,529	-	-	-	-	-	-	-	0.0%
587		**TOTAL REVENUE**	**14,924**	**9,348**	**1,500**	**1,665**	**1,525**	**1,434**	**7,450**	**1,500**	(25)	-1.6%
588	**EXPENDITURES**											
589			**Actual**	**Actual**	**Approved**	**Actual**	**Approved**	**Actual**	**Estimated**	**Proposed**		
590			**2022**	**2023**	**2024**	**2024**	**2025**	**6/30/2025**	**2025**	**2026**	Dollar	Percent
591	Account Number		**Expenditures**	**Expenditures**	**BUDGET**	**Expenditures**	**BUDGET**	**Expenditures**	**Expenditures**	**BUDGET**	Change	Change
593	62100-51900-40-127-000	Unemployment Compensation	-	-	-	-	-	-	-	-	-	0.0%
594	62100-51900-40-128-000	Workers Comp Insurance	1,101	1,830	944	2,444	2,600	1,393	2,518	2,600	-	0.0%
595	62100-51900-40-155-000	FICA - City Share	4,393	2,073	-	645	800	-	-	750	(50)	-6.3%
596	62100-51930-40-109-000	Property Insurance	3,745	4,134	4,300	4,686	4,700	-	4,883	4,700	-	0.0%
597	62100-51930-40-110-000	Crime Insurance	262	266	225	49	49	49	94	100	51	104.1%
598	62100-51930-40-112-000	Liability/Auto Insurance	3,454	3,470	3,460	3,567	3,700	1,828	3,598	3,700	-	0.0%
599	62100-55200-40-000-000	P&R Athletic Equipment Supplies	4,654	-	-	22	-	-	-	-	-	0.0%

	D	E	AQ	AT	AU	AW	AX	AY	AZ	BA	BB	BC
600	62100-55200-40-000-506	P&R Concessions	112	272	-	-	-	-	-	-	-	0.0%
601	62100-55200-40-000-820	P&R COVID Expenses	-	-	-	-	-	-	-	-	-	0.0%
602	62100-55200-40-120-000	P & R Supervisor Wages	7,844	-	-	2,642	3,000	-	-		(3,000)	-100.0%
603	62100-55200-40-120-503	P & R Umpires & Tournys	910	(45)	-	-	-	-	-	-	-	0.0%
604	62100-55200-40-220-000	P & R EWS	10,257	12,413	10,500	12,514	10,500	5,871	11,956	12,950	2,450	23.3%
605	62100-55200-40-223-000	WE - natural gas - Enclosed Shelter	163	119	200	164	200	50	110	200	-	0.0%
606	62100-55200-40-240-000	P&R Athletic Field Maint. & Supplies	253	3,010	2,500	217	150	66	7,316	350	200	133.3%
607	62100-55200-40-300-000	Office Supplies	69	-	-	-	-	-	-	-	-	0.0%
608	62100-55200-40-301-000	Printing	-	-	-	-	-	-	-	-	-	0.0%
609	62100-55200-40-302-000	Postage	75	38	-	19	15	3	8	15	-	0.0%
610	62100-55300-40-220-000	Holiday Decorations EWS	261	349	300	321	300	246	346	375	75	25.0%
611	62100-55400-40-120-000	Athletic Field Wages/Volleyball/Tennis		-	-	-	-	-	-	-	-	0.0%
612	62100-55420-40-000-000	Beach Supplies and Expenditures	482	5,051	-	1,144	-	-	169		-	0.0%
613	62100-55420-40-120-000	Beach Wages	46,426	27,020	-	6,083	6,250	-	-		(6,250)	-100.0%
614	62100-55420-40-220-000	Beach EWS	2,953	3,123	3,200	3,110	3,200	1,534	3,421	3,700	500	15.6%
615	62100-55440-40-000-000	Skating Rink Expenditures	-	-	-	-	-	-	-	-	-	0.0%
616	62100-55440-40-220-000	Skating Rinks EWS	311	-	-	30	30	260	308	300	270	900.0%
617		**TOTAL EXPENDITURES**	**87,726**	**63,123**	**25,629**	**37,658**	**35,494**	**11,299**	**34,727**	**29,740**	(5,754)	-16.2%
618												
619	**CAPITAL OUTLAY-62401**											
620	**Revenues**											
621	62401-48400-40-000-000	P&R Insurance Recoveries	-	-	-	-	-	-			-	0.0%
622	62401-48500-40-000-000	Donations - P&R	-	3,108	-	-	-	-			-	0.0%
623	62401-48600-40-000-000	Grants				-	50,000	-			(50,000)	-100.0%
624	**Expenditures**											
625	62401-57620-40-000-000	P&R Beach	-	1,644	8,050	406	120,000	-			(120,000)	-100.0%
626	62401-57630-40-000-000	Memorial Field Improvements	-	-	500	88,234	130,000	41,346			(130,000)	-100.0%
627		**TOTAL CAPITAL OUTLAY**	-	1,644	8,550	88,640	250,000	41,346	-	-	(250,000)	-100.0%
628												
629												

	D	E	AQ	AT	AU	AW	AX	AY	AZ	BA	BB	BC
630	Council and General City (10)											
631	**EXPENDITURES**											
632			**Actual**	**Actual**	**Approved**	**Actual**	**Approved**	**Actual**	**Estimated**	**Proposed**		
633			**2022**	**2023**	**2024**	**2024**	**2025**	**6/30/2025**	**2025**	**2026**	Dollar	Percent
634	Account Number		**Expenditures**	**Expenditures**	**BUDGET**	**Expenditures**	**BUDGET**	**Expenditures**	**Expenditures**	**BUDGET**	Change	Change
635	62100-51100-10-000-000	Council Expenses	4,213	6,598	4,700	10,644	8,000	3,321	8,000	8,000	-	0.0%
636	62100-51100-10-120-000	Council Wages	21,975	22,100	22,100	22,100	22,100	11,050	22,100	22,100	-	0.0%
637	62100-51100-10-155-000	Council Payroll Taxes	1,681	1,691	1,700	1,691	1,800	845	1,691	1,800	-	0.0%
638	62100-51100-10-302-000	Postage	36	40	50	9	75	6	75	125	50	66.7%
639	62100-51100-10-319-000	Donations (gifts & grants)	2,000	1,000	2,000	2,000	2,000	2,000	2,000	2,000	-	0.0%
640	62100-51100-10-320-000	Dues and Memberships	150	1,150	1,150	173	1,550	150	1,550	1,550	-	0.0%
641	62100-51300-10-120-502	Attorney's	30	-	-	3,525	-	-	-	-	-	0.0%
642	62100-51300-10-211-000	City Attorney	18,163	3,449	4,500	16,635	12,000	12,411	36,352	11,000	(1,000)	-8.3%
643	62100-51400-10-000-000	City Hall Miscellaneous	-	-	200	45	250	50	250	250	-	0.0%
644	62100-51410-10-000-000	Mayor Expenses	454	25	900	696	500	115	200	200	(300)	-60.0%
645	62100-51410-10-120-000	Mayor Wages	7,000	7,000	7,000	7,000	7,000	3,500	7,000	7,000	-	0.0%
646	62100-51410-10-155-000	Mayor Payroll Taxes	536	536	536	536	536	268	536	536	-	0.0%
647	62100-51430-10-000-468	Library	70,780	72,903	75,500	75,500	90,500	90,500	90,500	90,500	-	0.0%
648	62100-54910-10-000-000	Cemetery Association	20,973	11,665	23,185	5,969	-	-	-	29,471	29,471	#DIV/0!
649	62100-52300-21-000-000	Ambulance Service Contract	77,942	79,501	80,296	81,091	81,901	82,713	82,713	84,367	2,466	3.0%
650	62100-56745-45-000-000	Economic Development	3,250	3,270	3,300	3,270	3,270	3,280	3,280	3,280	10	0.3%
651		**TOTAL EXPENDITURES**	**229,183**	**210,928**	**227,117**	**230,884**	**231,482**	**210,209**	**256,247**	**262,179**	30,697	13.3%
652												
653		Total Expenditures	3,342,561	3,457,546	3,352,318	3,559,890	3,491,019	2,062,277	3,506,938	3,602,654	111,635	3.2%
654		Total Revenues	3,067,571	3,231,731	3,356,900	3,398,069	3,491,019	2,196,953	3,537,636	3,602,654	111,635	3.2%
655		Capital Expenditures	407,079	242,530	228,650	945,269	3,250,703	289,239	12,200	57,000	(3,193,703)	-98.2%
656		Capital Revenues	457,529	231,024	228,650	2,608,314	3,250,703	55,529	43,126	57,000	(3,193,703)	-98.2%

2026 DEBT SERVICE FUND
PROPOSED BUDGET

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REVENUES

Account Number		Actual Revenues as of 12/31/2022	Actual Revenues as of 12/31/2023	Actual Revenues as of 12/31/2024	Approved 2025 BUDGET	Actual Revenues as of 6/30/2025	Estimated 2025 Revenues	Proposed 2026 BUDGET	Dollar Change	Percent Change
49210 00-000-000	Property Taxes (Transfer from General Fund)	406,385	448,715	489,142	507,889	507,889	507,889	510,228	2,339	0.5%
49280 00-000-000	TIF Debt service	-	-	-	-				-	0.0%
49000 00-000-113	Build America Bond Refund Revenue	-	-	-	-				-	0.0%
49100 00-000-000	Proceeds of Long-Term Debt	-	-	-	-				-	0.0%
	Fund Balance	9,257	6,760						-	0.0%
	TOTAL REVENUES	415,642	455,475	489,142	507,889	507,889	507,889	510,228	2,339	0.5%

EXPENDITURES

Account Number		Final Maturity	12/31/23 Balance	Actual Expenditures as of 12/31/2022	Actual Expenditures as of 12/31/2023	Actual Expenditures as of 12/31/2024	Approved 2025 BUDGET	Actual Expenditures as of 6/30/2025	Estimated 2025 Expenditures	Proposed 2026 BUDGET	Dollar Change	Percent Change
58100 00-000-000	**PRINCIPAL - LONG TERM**											
	2014A GO Promissary Note (1,565,000)	12/1/2024	240,000	230,000	230,000	240,000	-	-	-	-	-	0.0%
	2018 PNB GO Debt (550,000)	6/1/2025	128,506	79,440	82,278	85,194	44,163	43,233	43,233	-	(44,163)	-100.0%
	State Trust Fund (143,000)	3/15/2025	58,820	28,189	28,340	29,045	29,775	29,775	29,775	-	(29,775)	-100.0%
	2020A GO Promissory Note (2,330,000)	6/1/2030	1,350,000	25,000	35,000	35,000	215,000	215,000	215,000	260,000	45,000	20.9%
	2022 PNB GO Debt (170,000)	10/27/2027	130,615	7,727	31,656	32,899	34,223	16,949	34,223	35,583	1,360	4.0%
	2023 PNB GO Debt (60,893)	6/22/2028	55,576	-	5,394	11,229	11,846	5,849	11,846	12,492	646	5.5%
	2024 PNB GO Debt (500,000)	5/6/2044	n/a	-		6,726	14,280	7150.48	14,280	15,109	830	5.8%
	2024 GO Debt (2,020,000)	12/5/2044	n/a	-	-	-	-	80,000	80,000	60,000	60,000	60000.0%
	2026 Proposed Debt											
	TOTAL PRINCIPAL			370,356	412,668	440,093	349,286	397,957	428,357	383,184	33,898	9.7%
58200 00-000-000	**INTEREST - LONG TERM**											
	2014A GO Promissary Note (1,565,000)			16,820	11,760	6,240	-	-	-	-	-	0.0%
	2018 PNB GO Debt (550,000)			9,561	6,723	3,806	768	769	769	-	(768)	-100.0%
	State Trust Fund (143,000)			2,331	2,179	1,475	744	744	-	-	(744)	-100.0%
	2020A GO Promissory Note (2,330,000)			14,145	14,008	13,815	12,958	6,855	12,958	11,100	(1,858)	-14.3%
	2022 PNB GO Debt (170,000)			1,630	5,772	4,529	3,205	1,765	3,205	1,845	(1,360)	-42.4%
	2023 PNB GO Debt (60,893)			-	1,566	2,691	2,074	1,111	2,074	1,428	(646)	-31.1%
	2024 PNB GO Debt (500,000)					14,439	28,051	14,015	28,051	27,221	(830)	-3.0%
	2024 Proposed GO Debt (2,020,000)						110,000	44,073	87,148	84,650	(25,350)	-23.0%
	2026 Proposed Debt											
	TOTAL INTEREST			44,486	42,007	46,997	157,803	69,333	134,205	126,244	(31,559)	-20.0%
	TOTAL PRINCIPAL AND INTEREST			**414,842**	**454,675**	**487,090**	**507,089**	**467,290**	**562,562**	**509,428**	2,339	0.5%
59280 00-000-000	Transfer to General Fund/Capital Projects			0	0	1652	0	0	0	0	-	0.0%
58290 00-000-000	**Other Interest & Fiscal Charges**			800	800	400	800	600	600	800	-	0.0%
	TOTAL EXPENDITURES			415,642	455,475	489,142	507,889	467,890	563,162	510,228	2,339	0.5%

Fiscal year 2026

General Obligation Debt	Issue Amount	Issue Date	Matures	Split	Due Date	City Principle	City Interest	Utility Principle	Utility Interest	TOTAL Payment	ANNUAL PAYMENT Principle	ANNUAL PAYMENT Interest
General Obligation Promissory Note, Series 2020A	$2,330,000	8/5/2020	6/1/2030	60.94%City/39.06% Utiliy	1-Jun	$260,000.00	$6,102.50	$90,000.00	$ 2,639	$ 358,741	***$350,000***	***$ 8,741***
					1-Dec		$4,997.50		$ 2,256	$ 7,254		***$ 7,254***
2022 PNB GO Debt	$170,000	9/27/2022	10/27/2027	100% City	27th month	$35,582.59	$1,845.41			$37,428.00	***$35,582.59***	***$1,845.41***
2023 PNB GO Debt	$60,893	6/22/2023	6/22/2028	100% City	22nd month	$12,492.11	$1,427.89			$13,920.00	***$12,492.11***	***$1,427.89***
2024 PNB GO Debt	$500,000	5/6/2024	5/6/2044	100% City	6-May	$7,558.23	$13,606.77			$21,165.00	***$7,558.23***	***$13,606.77***
					6-Nov	$7,550.97	$13,614.03			$21,165.00	***$7,550.97***	***$13,614.03***
2024 GO Prom Note	$2,020,000	12/5/2024	6/1/2044	100% City	1-Jun	$60,000.00	$ 43,075			$103,075.00	***$60,000.00***	***$43,075.00***
					1-Dec	$ -	$ 41,575			$41,575.00	***$0.00***	***$41,575.00***
						$383,184	**$ 126,244**	**$90,000**	**$4,895**	**$604,323**	**$ 473,184**	**$ 131,139**
											$ 604,323	

2026 CAPITAL PROJECT FUND
PROPOSED BUDGET

Approved by Council _____________

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REVENUES

Account Number		Actual 12/31/2022 Revenues	Actual 12/31/2023 Revenues	Approved 2024 BUDGET	Actual 12/31/2024 Revenues	Approved 2025 BUDGET	Actual Revenues as of 6/30/2025	Estimated 12/31/2025 Revenues	Proposed 2026 BUDGET	Dollar Change	Percent Change
49210 00-000-000	Property Taxes	-	-	-	-	-	-	-	-	-	0.0%
42600 00-000-000	Sidewalk Special Assessments		10,710							-	0.0%
43210 20-000-322	Fire Department - Federal Grant	-	8,220	-	-	-	4,299	-	-	-	0.0%
	Fire Department - Other Grants	32,857	-	3,175	5,950	11,141	7,389	-	14,750	3,609	32.4%
43430 00-000-000	Other State Shared Taxes	-	-	-	-	-	-	-	-	-	0.0%
43200 00-000-000	Federal Grant-Street Dept -CDBG			-	-	1,000,000	-	-	-	(1,000,000)	-100.0%
43530 00-000-000	Local Roads Improvement Program	-	-	35,000	-	-	-	-	-	-	0.0%
43580 00-000-810	PECFA Street Shop Reimbursement	-	-	-	-	-	-	-	-	-	0.0%
	Grant Proceeds	-	-	-	-	50,000	-	-	-	(50,000)	-100.0%
44200 00-000-250	Boat Launch (Restricted Fund)	5,926	6,734	6,500	6,200	6,000	3,306	6,817	6,000	-	0.0%
44200 00-000-249	Beach Admission (Restricted Fund)	-	5,255	5,500	3,064	3,500	745	3,500	3,500	-	0.0%
48400	Insurance Recoveries	-	-	-	-	-	-	-	-	-	0.0%
48500 00-000-000	Donations	4,706	-	-	-	-	-	-	-	-	0.0%
48500 00-000-819	Donations - Library Roof	-	-	-	-	-	-	-	-	-	0.0%
48500 15-000-000	Donations - Police Department	-	-	-	-	-	-	-	-	-	0.0%
48500 20-000-000	Donations - Fire Department	28,572	-	-	-	20,000	6,982	-	4,000	(16,000)	-80.0%
48500 20-000-241	Donations - Fire Department UTV	-	-	-	-	-	-	-	-	-	0.0%
48500 25-000-000	Donations - Street Dept	-	-	-	-	-	-	-	-	-	0.0%
48500 40-000-000	Donations - P&R	-	3,108	-	-	-	-	-	-	-	0.0%
49100 00-000-000	Proceeds of Long Term Debt	170,000	60,968	108,000	2,520,000	2,100,000	-	-	-	(2,100,000)	-100.0%
49200 15-000-000	K-9 Funds Transferred In	47,376	-	-	-	-	-	-	-	-	0.0%
49210 00-000-000	Transfer from General Fund (Taxes)	111,091	49,991	70,475	70,475	32,809	32,809	32,809	28,750	(4,059)	-12.4%
49400 25-000-433	Sale of Assets-Street Dept	57,000	-	-	2,625	-	-	-	-	-	0.0%
	Transfer from FD Equipment Fund	-	-	-	-	-	-	-	-	-	0.0%
	Street Dept Replacement Fund	-	-	-	-	27,253	-	-	-	(27,253)	-100.0%
34300 00-000-000	Fund Balance	-	86,038	-	-	-	-	-	-	-	0.0%
	TOTAL REVENUES	**457,529**	**231,024**	**228,650**	**2,608,314**	**3,250,703**	**55,529**	**43,126**	**57,000**	(3,193,703)	-98.2%

EXPENDITURES

Account Number		Actual 12/31/2022 Expenditures	Estimated 2023 Expenditures	Approved 2024 BUDGET	Actual 12/31/2024 Expenditures	Approved 2025 BUDGET	Actual Expenditures as of 6/30/2025	Estimated 12/31/2025 Expenditures	Proposed 2026 BUDGET	Dollar Change	Percent Change
55200 25-000-250	Boat Launch-street dept	1,318	6,287	-	8,995	1,500	578	1,552	1,500	-	0.0%
55420 00-000-249	Beach Admission Expenses	-	2,793	-	1,204	-	331	331	2,500	2,500	2500.0%
57210 15-000-000	Police Department Outlay	47,376	60,968	10,400	43,097	46,000	10,190	-	-	(46,000)	-100.0%
57220 20-000-000	Fire Department Outlay	52,460	28,926	7,450	124,253	92,000	38,292	-	15,000	(77,000)	-83.7%
57220 20-000-241	Fire Department - UTV	23,899	13,749	-	-	-	-	-	-	-	0.0%
57220 20-000-322	Fire Department - Federal Grant	-	-	6,350	-	11,703	-	-	7,500	(4,203)	-35.9%
										-	0.0%
	Street Department									-	0.0%
53440 25-000-000	Storm Sewer Projects	-	-	-	-	50,000	-	-	-	(50,000)	-100.0%
55300 25-000-000	Holiday Decorations (ie:holiday/flags)	-	-	-	-	-	-	-	-	-	0.0%
57331 25-000-260	Main Street	-	-	-	-	-	-	-	-	-	0.0%
57331 25-000-279	Flatley Avenue	907	-	-	-	-	-	-	-	-	0.0%
57331	Oakwood Court	-	-	143,900	-	-	-	-	-	-	0.0%
57331 25-000-284	Columbia Street	-	-	-	22,097	1,640,000	1,250	-	-	(1,640,000)	-100.0%
57331 25-000-000	General Replacement/Resurfacing	-	-	-	-	300,000	-	-	-	(300,000)	-100.0%
57331 25-000-000	Curb & Gutter	-	-	-	-	-	-	-	-	-	0.0%
57331 25-000-125	Crack Filling	-	8,811	5,000	-	50,000	-	-	-	(50,000)	-100.0%
57324 00-000-000	New Equipment	199,747	-	28,500	315,269	475,500	145,303	-	-	(475,500)	-100.0%
57327 25-000-817	Street Dept Bld Outlay	46,486	64,490	-	-	-	-	-	-	-	0.0%

57344 00-000-000	Sidewalks	-	33,314	5,000	-	-	-	-	-	-	0.0%
57344 00-000-000	Concrete Projects	-	-	1,500	-	-	-	-	-	-	0.0%
57620 40-000-000	Park & Rec Outlay	-	1,644	8,050	406	120,000	-	-	-	(120,000)	-100.0%
57630 40-000-000	Memorial Field Improvements	-	-	500	88,234	130,000	41,346	-	-	(130,000)	-100.0%
57730 00-000-109	Leary Subdivision	18,000	-	-	-	-	-	-	-	-	0.0%
57140 00-000-000	City Hall Capital Expenditures	9,087	-	-	3,650	226,000	48,808	-	25,000	(201,000)	-88.9%
57140 00-000-819	Library Lights	7,800	21,548	-	-	-	-	-	-	-	0.0%
58300 00-000-000	Debt Issuance Costs & Debt Service	-	-	-	-	100,000	-	-	-	(100,000)	-100.0%
59200 00-000-000	Transfer to Other Funds	-	-	-	339,000	-	-	-	-	-	0.0%
	Boat Launch (Restricted Fund)	-	-	6,500	(2,795)	4,500	2,728	6,817	4,500	-	0.0%
	Beach Admission Expenses (Restricted Fund)	-	-	5,500	1,859	3,500	415	3,500	1,000	(2,500)	-71.4%
	TOTAL EXPENDITURES	**407,079**	**242,530**	**228,650**	**945,269**	**3,250,703**	**289,239**	**12,200**	**57,000**	(3,193,703)	-98.2%

2026 TIF PROJECT FUND
PROPOSED BUDGET

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REVENUES

Account Number		Actual 2023 Revenues	Approved 2024 BUDGET	Actual 12/31/2025 Revenues	Approved 2025 BUDGET	Actual Revenues as of 6/30/2025	Estimated 2025 Revenues	Proposed 2026 BUDGET	Dollar Change	Percent Change
41120 00-000-000	TIF Revenues - Tax Roll	-	-	-	10,000	5,105	5,105	100,000	90,000	900.0%
43510 00-000-000	TIF Tax Exempt Computer Aid	-	-	-	-	-	-	-	-	0.0%
49100 00-000-000	Proceeds of Long Term Debt	-	-	-	-	-	-	-	-	0.0%
49210 00-000-000	Transfer from General Fund	21,029	11,000	11,000	-	-	-	-	-	0.0%
49220 00-000-000	Transfer from CDA fund	-	-	-	-	-	-	-	-	0.0%
	TOTAL REVENUES	**21,029**	**11,000**	**11,000**	**10,000**	**5,105**	**5,105**	**100,000**	90,000	900.0%

EXPENDITURES

Account Number		Actual 2023 Expenditures	Approved 2024 BUDGET	Actual 12/31/2025 Expenditures	Approved 2025 BUDGET	Actual Expenditures as of 6/30/2025	Estimated 2025 Expenditures	Proposed 2026 BUDGET	Dollar Change	Percent Change
57725 00-000-801	Economic Development Outlay-TIF	20,029	11,000	11,000	10,000	150	7,912	100,000	90,000	900.0%
59230 00-000-000	Transfer to Debt Service - Principle on debt	-	-	-	-	-	-	-	-	0.0%
59230 00-000-000	Transfer to Debt Service - Interest on debt	-	-	-	-	-	-	-	-	0.0%
58200 00-000-000	Interest & Fiscal Charges	1,000	-	-	-	-	-	-	-	0.0%
58290 00-000-000	TIF fee paid to State	-	-	-	-	-	-	-	-	0.0%
58290 00-213-000	Accounting - Professional Services	-	-	-	-	-	-	-	-	0.0%
	TOTAL EXPENDITURES	**21,029**	**11,000**	**11,000**	**10,000**	**150**	**7,912**	**100,000**	90,000	900.0%

City of Oconto Falls Five

Year Road Improvement Plan 2026-2030

Year	Street Name	Street Rating	Type of Repair	Start Intersection	End Intersection	Distance	Road Cost Cost	ADT	Utility Cost	Total Cost
2026	Alpine	1	Pulverize, Slurry Repave	Orchard St	Cardinal	792 X36	$130,000	210	$0	$130,000
2027	Wisconsin St	2	Reconstruction of Street, Sewer, Water,	Chestnut Ave	Farm Road	1637 X 38	$1,282,970	230	$929,570	$2,212,540
2028	Paul St	2	Reconstruction of Street, Sewer, Water,	Hiilside Ave	Chestnut Ave	317X 36 845 X32	$841,600	180	$618,950	$1,460,550
2029	Poplar	2	Reconstruction of Street, Sewer, Water,	S Washington St	Columbia St	2006 x36	$1,476,825	220	$855,000	$2,331,825
2030	Birch	3	Reconstruction of Street, Sewer, Water,	Grant St	Sheridan	845 x36	$617,465	220	$602,875	$1,220,340
2031	W Highland Dr	2	Reconstruction, Water/Sewer, Lift	Main St	Dead End	2560' X 33'	$2,632,785	300	$3,201,275	$5,834,060

Oconto Falls Fire Department 10 yr Plan 2026-2036 **10/29/2025**

Approved by Safety and Equipment Committee

	2026		
Qty	Item	Cost each	Total
1	Training Building Maintenance(Operating Budget)	$5,993.00	$5,993.00
4	Set of Turn Out Gear	$3,500.00	$14,000.00
	Total 2026		**$19,993.00**

	2027		
Qty	Item	Cost each	Total
1	Referb on 2005 Engine 1311	391,774	391,774
1	Referb on 1995 Engine 1312	175,496	175,496
1	Used Truck due to Referb	$55,000.00	$55,000.00
5	Pagers DNR Grant 50/50%(Operating Budget)	$500.00	$2,500.00
4	Set of Turn Out Gear(Operating Budget)	$3,600.00	$14,400.00
2	Officer Portable Radios	$1,200.00	$2,400.00
	Total 2027		**$641,570.00**

	2028		
Qty	Item	Cost each	Total
1	Turnout Gear Wash Machine	$20,000.00	$20,000.00
4	Set of Turn Out Gear(Operating Budget)	$3,700.00	$14,800.00
2	Officer Portable Radios	$1,200.00	$2,400.00
5	Pagers DNR Grant 50/50%(Operating Budget)	$500.00	$2,600.00
1	Replace 1999 Brush Truck with remanufactured skid unit pump	$135,000.00	$135,000.00
13	Hydro test Large Cascade Bottles 5 yr(Operating Budget)		$1,700.00
1	Natural Gas Testing Unit	$1,800.00	$1,800.00
	Total 2028		**$178,300.00**

	2029		
Qty	Item	Cost each	Total
4	Set of Turn Out Gear(Operating Budget)	$3,700.00	$14,800.00
5	Pagers DNR Grant 50/50%(Operating Budget)	$520.00	$2,600.00
1	Server	$4,000.00	$4,000.00
6	FF Portables	$800.00	$4,800.00
	Total 2029		**$26,200.00**

	2030		
Qty	Item	Cost each	Total
2	Laptop Computers	$1,500.00	$3,000.00
5	Pagers DNR Grant 50/50%(Operating Budget)	$520.00	$2,600.00
6	FF Portables	$1,300.00	$7,800.00
4	Set of Turnout Gear(Operating Budget)	$3,800.00	$15,200.00
28	Replace SCBA Units	$5,300.00	$148,400.00
56	Replace SCBA Bottles	$1,000.00	$56,000.00
40	Replace SCBA Masks	$310.00	$12,400.00
1	Referb Ladder Truck 1311	$300,000.00	$300,000.00
			$545,400.00

	2031		
1	4- Gas Monitor Units	$2,300.00	$2,300.00
4	Sets of Turnout Gear(Operating Budget)	$3,800.00	$15,200.00
7	Mobile Radios	$1,300.00	$9,100.00
			$26,600.00

	2032		
4	Sets of Turnout Gear	$3,600.00	$14,400.00
1	Replace 1999 Tender 1311 (estimated)	$1,400,000.00	$1,400,000.00
3	FF Portable Radios	$1,300.00	$3,900.00
			$1,418,300.00

	2033		
4	Sets of Turnout Gear(Operating Budget)	$3,900.00	$15,600.00
1	Natural Gas Testing Unit		$2,000.00
13	Hydro test Large Cascade Bottles 5 yr	$140.00	$1,820.00
			$19,420.00

	2034		
4	Sets of Turnout Gear(Operating Budget)	$4,000.00	$16,000.00
5	Pagers DNR Grant 50/50%(Operating Budget)	$550.00	$2,750.00
			$18,750.00

2035			
4	set of turnout gear(Operating Budget)	$3,900.00	$15,600.00
5	pagers DNR Grant 50/50%(Operating Budget)	$550.00	$2,750.00
			$18,350.00

Future planning

Qty	Item	Cost each	Total
1	Replace E1312 **2038**		$1,700,000.00
1	Tornado Siren **2036**		$21,000.00
1	Rescue Trailer 24' **2037**		$32,000.00
1	Replace Ladder Truck **2040**		$2,300,000.00
1	Replace Tender 1312 **2041**		$400,000.00

OCONTO FALLS POLICE DEPT 10 YEAR CAPITAL BUDGET

2026				
Taser Replacement x 5 (TAP Program=8K/yr)			$40,000	$40,000
Handgun Replacement X 7			$4,700	$4,700
Total For 2026				**$44,700**
2027				
Squad Main Squad (fully set up w/sale of old)	$63,000			$63,000
Squad Radio , Cage, lights,				10,000
Sale of Old				-10,000
				$63,000
Toughbook				$4,000
Total For 2027				**$67,000**
2028				
Squad K-9 Squad (fully set up w/sale of old)	$65,000			$65,000
Squad Radio, lights, cage				10,000
Sale of Old				-10,000
				$65,000
Total For 2028				**$65,000**
2029				
Toughbook Replacement (x3)		each	$5,000	$15,000
Handgun Replacement x5			$6,000	30,000
308 Rifle Replacement (w/Sale of Old) x 2	$5,000			10,000
Total For 2028				**$55,000**
2030				
Squad (fully set up w/sale of old)	$70,000			$70,000
2031				
Body Camera TAP Program	$41,000			$41,000
2032				
Squad K-9 (fully set up w/sale of old)	$75,000			$75,000
2033				
Squad Main (fully set up w/sale of old)	$80,000			$80,000
2034				
Radios Squads	$30,000	X4		$120,000
Toughbooks	$12,000	x2		$24,000
Handheld Radios	$8,000	x5		$40,000
2035				
Squad (fully set up w/sale of old)	$85,000			$85,000

OCONTO FALLS STREET DEPT 10 YEAR CAPITAL BUDGET

Equipment Forecast

Year	Item	Cost		Total Yearly Cost
2023				

Year	Item	Cost		Total Yearly Cost
2024				
	2024 Gravely Zero Turn Lawnmower	$15,000		$15,000
	Skid Steer Plow	$3,500		$3,500.00
			Total	

Year	Item	Cost		Total Yearly Cost
2025				
	Macqueen Street Sweeper	$284,750	Any additional Items needed	$300,000
	Mastic Cart	$25,000		$25,000
	Mastic for streets by the pallet	$3,000 pallets	2 pallets	$6,000
	Fix 2008 F350 Body Repair & Paint	5,000		5,000
	72,000 LB Mobile Hoist	45,000	plus Jackstands	55,000
	Storm Drain Maintenance	50,000		50,000
	Pioneer Drive Resurface	200,000		200,000
			Total	$441,000

Year	Item	Cost		Total Yearly Cost
2026				
	Storm Drain	$6,500		$6,500
	Street Repair	$130,000		$130,000
	Battery Operated Weedeater, Leaf Blower	$500 per		$1,000
			Total	$137,500

Year	Item			Total Yearly Cost
2027				
Rebuild Plow Truck Bodies & Exhaust		$20,000.00		$20,000.00
Brine Tanks and Setup		$35,000.00		$35,000.00
Woodchipper		$125,000.00	Split with Utility	$75,000.00
Curb Machine 18-36"		$125,000.00		$125,000.00
Storm Drain		$50,000.00		$50,000.00
Street Project		$1,282,970.00		$1,282,970.00
Concrete Tools		$2,500.00		$2,500.00
Battery Operated Weedeater, Leaf Blower		$500 per		$1,000.00
Mechanic Tools for Shop		$5,000.00		$5,000.00
			Total Yearl	$1,596,470.00

Year	Item	Cost	Total Yearly Cost
2028			
Storm Drain		$50,000.00	$50,000.00
Street Repair		$841,600.00	$841,600.00
Replace Plow Truck with Salt Spreader		$528,000.00	$650,000.00
Zero Turn Mowerx2		$25,000.00	$50,000.00
Plow Blade?		$30,000.00	$30,000.00
lighting for Mechanic shops		$10,000.00	$10,000.00
Replace C31 F350 Truck & Body Upfit		$75,000	75,000
Brine for additional Trucks		10,000	10,000

Year	Item	Cost	Total Yearly Cost
2029			
Replace C14 F350 4WD with Boss Plow		$100,000	100,000
Leaf Vaccumm		$350,000.00	$350,000.00
Chain saws x4		$550 each	$2,200.00
Weed Eaters x4		200 each	800
Replace John Deere		15,000	15000
Shop Building Maintenance improvements		30,000	30,000

City Hall

Year	Item	Cost	Total Yearly Cost	
2023				
	Server Replacement	$47,000	$47,000	ARPA Funded
	Portable Radio x 2	8,400 each	$25,900	(ARPA Funded)

Year	Item	Cost	Total Yearly Cost
2024			
	AED Defibilulator	1,184	LWM Grant

Year	Item	Cost	Total Yearly Cost
2025			
	2 Boilers or 2 Furnance Replacement	$120,000	
	Air Conditioner HVAC Replacement	$130,000	
			$250,000

Year	Item	Cost	Total Yearly Cost
2026			
	Downspout, Gutters, Roof	21,000	21000

Year	Item	Cost	Total Yearly Cost
2027			
	City Cameras upgrade		60000
	Whole Building Humidifer Replacement		30,000

Year	Item	Cost	Total Yearly Cost
2028			
	Parking Lot Recoat		15,000
	Building Maintenance		15,000

Year	Item	Cost	Total Yearly Cost
2029			
	Roof Replacement		450,000
	Garage Door Maintenance		10,000