

City of Tomah 2026 Budget





2026 Budget

Mayor

Paul Dwyer

City Council

District 1 – Travis Scholze

District 2 – Richard Yarrington

District 3 – John Glynn

District 4 – Shawn Zabinski

District 5 – Mitch Koel

District 6 – Patrick Devine

District 7 – Nellie Pater

District 8 – Dean Peterson

2026 CITY OF TOMAH POSITION COUNT

| DEPARTMENT | ELECTED PT | CLASSIFIED FT | CLASSIFIED PT | UNCLASSIFIED (SEASONAL) |
|--|-------------------|----------------------|----------------------|--------------------------------|
| ADMINISTRATION: | | | | |
| City Administrator | 0 | 1 | 0 | 0 |
| Human Resources Generalist/ Payroll Specialist | 0 | 1 | 0 | 0 |
| CLERK: | | | | |
| City Clerk | 0 | 1 | 0 | 0 |
| Deputy City Clerk | 0 | 0 | 1 | 0 |
| CITY COUNCIL: | | | | |
| Mayor | 1 | 0 | 0 | 0 |
| Aldersperson | 8 | 0 | 0 | 0 |
| LIBRARY: | | | | |
| Library Director | 0 | 1 | 0 | 0 |
| Adult/Children Librarian | 0 | 2 | 0 | 0 |
| Library Assistant | 0 | 2 | 0 | 0 |
| Library Aide | 0 | 0 | 1 | 0 |
| Library Page | 0 | 0 | 1 | 0 |
| MUNICIPAL COURT: | | | | |
| Judge | 1 | 0 | 0 | 0 |
| Clerk of Courts | 0 | 1 | 0 | 0 |
| PARKS AND RECREATION: | | | | |
| Director | 0 | 1 | 0 | 0 |
| Parks Maintenance Foremen | 0 | 1 | 0 | 0 |
| Maintenance Workers | 0 | 1 | 2 | 6 |
| Recreation Park Maintenance | 0 | 1 | 0 | 0 |
| Recreation Aide | 0 | 0 | 1 | 0 |
| Gardener Forestry | 0 | 0 | 0 | 1 |
| Head Lifeguard | 0 | 0 | 0 | 1 |
| Lifeguards | 0 | 0 | 0 | 18 |
| Pool Attendants | 0 | 0 | 0 | 18 |
| Umpires/Officials | 0 | 0 | 0 | 14 |

| | | | | |
|--|---|----|----|---|
| Scorekeepers | 0 | 0 | 0 | 6 |
| Summer Recreation Supervisor | 0 | 0 | 0 | 1 |
| Ball Field Maintenance | 0 | 0 | 0 | 4 |
| Program Supervisors | 0 | 0 | 0 | 6 |
| Youth Instructors | 0 | 0 | 0 | 4 |
| Fitness Instructors | 0 | 0 | 0 | 6 |
| POLICE DEPARTMENT: | | | | |
| Police Chief | 0 | 1 | 0 | 0 |
| Assistant Police Chief | 0 | 1 | 0 | 0 |
| Lieutenant | 0 | 2 | 0 | 0 |
| Sergeant | 0 | 5 | 0 | 0 |
| Detective | 0 | 2 | 0 | 0 |
| School Resource Officer | 0 | 1 | 0 | 0 |
| Police Officer | 0 | 9 | 0 | 0 |
| Administrative Assistant | 0 | 1 | 0 | 0 |
| Police Clerk | 0 | 2 | 0 | 0 |
| Custodian | 0 | 0 | 1 | 0 |
| Evidence Technician (PT) | 0 | 0 | 1 | 0 |
| PUBLIC SAFETY: | | | | |
| Public Safety Director/Fire Chief | 0 | 1 | 0 | 0 |
| Administrative Assistant | 0 | 1 | 0 | 0 |
| PUBLIC SAFETY - TOMAH AREA AMBULANCE SERVICE: | | | | |
| Deputy Ambulance Chief | 0 | 1 | 0 | 0 |
| Captain | 0 | 3 | 0 | 0 |
| Lieutenant | 0 | 3 | 0 | 0 |
| Critical Care Paramedic/Paramedic/AEMT/EMT | 0 | 12 | 20 | 0 |
| Bookkeeper | 0 | 1 | 0 | 0 |
| PUBLIC SAFETY - FIRE DEPARTMENT: | | | | |
| Deputy Fire Chief | 0 | 1 | 0 | 0 |
| Assistant Chief | 0 | 0 | 2 | 0 |
| Captain | 0 | 0 | 2 | 0 |
| Training Officer | 0 | 0 | 1 | 0 |
| Lieutenant of Training | 0 | 0 | 2 | 0 |

| | | | | |
|--|-----------|-----------|-----------|-----------|
| Firefighters | 0 | 0 | 31 | 0 |
| PUBLIC WORKS & UTILITIES: | | | | |
| Director | 0 | 1 | 0 | 0 |
| Office Manager | 0 | 1 | 0 | 0 |
| Bookkeeper | 0 | 1 | 0 | 0 |
| Custodian/ Maintenance Worker | 0 | 1 | 0 | 0 |
| PUBLIC WORKS & UTILITIES - PUBLIC WORKS DIVISION: | | | | |
| Supervisor | 0 | 1 | 0 | 0 |
| Mechanic | 0 | 1 | 0 | 0 |
| Equipment Operator | 0 | 4 | 0 | 0 |
| Truck Driver | 0 | 7 | 0 | 0 |
| PUBLIC WORKS & UTILITIES - WASTEWATER DIVISION: | | | | |
| Supervisor | 0 | 1 | 0 | 0 |
| Licensed/Non-Licensed Operator | 0 | 5 | 0 | 0 |
| PUBLIC WORKS & UTILITIES - WATER DIVISION: | | | | |
| Water Utility Supervisor | 0 | 1 | 0 | 0 |
| Licensed/Non-Licensed Operator | 0 | 4 | 0 | 0 |
| SENIOR AND DISABLED SERVICES: | | | | |
| Director | 0 | 1 | 0 | 0 |
| Aide | 0 | 0 | 2 | 0 |
| TREASURY: | | | | |
| City Treasurer | 0 | 1 | 0 | 0 |
| Deputy Treasurer | 0 | 1 | 0 | 0 |
| Accounts Payable/Payroll Clerk | 0 | 1 | 0 | 0 |
| ZONING: | | | | |
| Zoning Administrator | 0 | 1 | 0 | 0 |
| Code Enforcement Officer | 0 | 0 | 1 | 0 |
| TOTALS: | 10 | 93 | 69 | 85 |

**CITY OF TOMAH 2026 BUDGET
TABLE OF CONTENTS**

BUDGET SUMMARY

| | |
|--|----|
| Resolution Adopting the 2025 Budget and Establishing the Tax Rate..... | 9 |
| Comparative Tax Levies for All Government Agencies..... | 12 |
| TIF District Levy Impact..... | 13 |

GENERAL FUND REVENUES

| | |
|-------------------------------------|----|
| Taxes..... | 15 |
| Special Assessments..... | 15 |
| Intergovernmental Revenues..... | 17 |
| Licenses and Permits..... | 17 |
| Fines, Forfeits, and Penalties..... | 19 |
| Public Charges..... | 19 |
| Intergovernmental Charges..... | 21 |
| Miscellaneous Revenues..... | 21 |
| Other Financing Sources..... | 22 |

GENERAL FUND EXPENDITURES

| | |
|--------------------------------|----|
| Legislative..... | 23 |
| Judicial..... | 25 |
| Mayor..... | 26 |
| City Administrator..... | 27 |
| City Clerk..... | 31 |
| Elections..... | 33 |
| Law Enforcement Insurance..... | 34 |
| Highway Insurance..... | 34 |
| Other Insurance..... | 35 |
| Other General Government..... | 35 |
| Treasurer..... | 36 |
| Assessor..... | 41 |
| Computers..... | 41 |
| Special Accounting..... | 42 |
| Illegal Taxes..... | 43 |
| Public Safety – Ambulance..... | 43 |
| Transfers to Other Funds..... | 43 |
| General Buildings..... | 44 |

PUBLIC SAFETY EXPENDITURE

| | |
|-------------------------------------|----|
| Police Department Expenditures..... | 47 |
| Fire Protection..... | 56 |
| Other Public Safety..... | 62 |

ECONOMIC DEVELOPMENT AND ZONING EXPENDITURE

| | |
|-----------------|----|
| Inspection..... | 66 |
|-----------------|----|

| | |
|--------------------------------|----|
| Conservation and Planning..... | 68 |
| Industrial Development..... | 69 |
| TIF 8..... | 72 |
| TIF 9..... | 77 |
| TIF 10..... | 81 |
| TIF 11..... | 84 |

PUBLIC WORKS AND UTILITIES EXPENDITURE

| | |
|--|-----|
| Administration for Highways and Streets..... | 89 |
| Highway and Street Maintenance..... | 91 |
| Street Lighting..... | 97 |
| Sidewalk Maintenance..... | 97 |
| Airport..... | 98 |
| Refuse and Garbage Collection..... | 100 |
| Recycling Program..... | 102 |
| Recycling Program – Brush..... | 104 |
| Storm Sewer Maintenance..... | 105 |
| Solid Waste Disposal..... | 106 |
| Weed and Nuisance Control..... | 106 |
| Water Utility..... | 108 |
| Wastewater Treatment Plant and Sanitary Sewer..... | 112 |

CULTURE, RECREATION, AND EDUCATION

| | |
|-------------------------------------|-----|
| Other Parks..... | 116 |
| Recreation Programs and Events..... | 119 |
| Recreation Park..... | 121 |
| Aquatic Center..... | 123 |

OTHER FUND EXPENDITURES

| | |
|---|-----|
| Lake District..... | 125 |
| Ambulance..... | 129 |
| Debt Service..... | 144 |
| Library..... | 152 |
| Mass Transit..... | 159 |
| Senior and Disabled Services..... | 161 |
| Convention and Visitors Bureau – Tourism..... | 171 |

MISCELLANEOUS EXPENDITURES

| | |
|--|-----|
| Community Development Block Grant..... | 139 |
| Grants and Donations..... | 141 |
| Capital Projects..... | 148 |
| American Rescue Plan Act (ARPA)..... | 177 |

A RESOLUTION ADOPTING THE AMENDED 2026 BUDGET
AND ESTABLISHING THE TAX RATE
RESOLUTION # 2.625-12-01-19

WHEREAS, Wisconsin State Statute 65.90 requires an annual budget appropriating monies to finance activities and programs of the City for the ensuing fiscal year; and
WHEREAS, the Common Council has considered a Budget for 2026 as prepared by the City Treasurer and Department Staff; and
WHEREAS, on November 17, 2025, the City Council held a public hearing on the 2026 Budget as required; and
WHEREAS, the 2026 Budget requires a Tax Levy to finance in part the appropriations; and
WHEREAS, a Resolution Adopting the 2026 Budget and Establishing the Tax Rate was approved by the Common Council on November 17, 2025 as Resolution No. 2025-11-17-18; and
WHEREAS, errors in Resolution No. 2025-11-17-18 were subsequently discovered and there is a need for an amended resolution to be approved to correct said errors.

| General Fund | BUDGET | BUDGET | % CHANGE |
|---------------------------------|------------------|------------------|--------------|
| Revenues | | | |
| General Property Taxes | 3,740,752 | 4,585,417 | 22.58% |
| Other Taxes | 531,100 | 528,040 | |
| Special Assessments | - | - | |
| Intergovernmental Revenue | 3,319,564 | 3,232,078 | |
| Licenses and Permits | 144,150 | 129,375 | |
| Fines, Forfeitures & Penalties | 160,150 | 130,000 | |
| Public Charges | 304,700 | 267,830 | |
| Intergovernmental Revenue | 77,000 | 80,000 | |
| Miscellaneous Revenue | 248,567 | 297,425 | |
| Other Financing Sources | 173,475 | 109,555 | |
| Total Revenues | 8,699,458 | 9,359,720 | 7.59% |
| Fund Balance Applied | - | - | |
| Total Revenues | 8,699,458 | 9,359,720 | |
| Expenditures | | | |
| General Government | 1,409,419 | 1,497,348 | |
| Public Safety | 4,188,106 | 4,257,115 | |
| Public Works | 2,152,171 | 2,205,063 | |
| Culture, Recreation & Education | 907,336 | 908,890 | |
| Conservation and Development | 10,500 | 5,000 | |
| Capital Outlay | 31,800 | 30,050 | |
| Transfer to Other Funds | - | - | |
| Total Expenditures | 8,699,331 | 8,903,466 | 2.35% |

| All Governmental and Proprietary Funds Combined | 2025 | 2026 | % CHANGE |
|--|-------------------|--------------------|---------------|
| | BUDGET | PROPOSED BUDGET | |
| Revenues | | | |
| General Fund | 8,699,458 | 9,359,720 | |
| Special Revenue Funds | 7,724,155 | 8,090,687 | |
| Capital Projects Funds | 6,589,586 | 8,971,451 | |
| Debt Service Funds | 3,783,483 | 3,775,238 | |
| Enterprise Funds | 6,890,575 | 6,673,350 | |
| Total Revenues | 33,687,257 | 36,870,446 | 9.45% |
| Expenditures | | | |
| General Fund | 8,699,331 | 8,903,466 | |
| Special Revenue Funds | 7,857,893 | 8,523,835 | |
| Capital Projects Funds | 4,167,001 | 8,765,767 | |
| Debt Service Funds | 3,784,287 | 3,784,287 | |
| Enterprise Funds | 5,725,117 | 6,213,615 | |
| Total Expenditures | 30,233,629 | 36,190,970 | 19.70% |

| All Governmental and Proprietary Funds Combined | ESTIMATED | ESTIMATED | ESTIMATED | ESTIMATED |
|--|-----------------------------|-------------------|-------------------|-----------------------------|
| | Fund Balance 12/31/23 | Total Revenues | Total Expenses | Fund Balance 12/31/25 |
| General Fund | 1,502,335 | 9,359,720 | 8,903,466 | 1,958,588 |
| Special Revenue Funds | 6,315,450 | 8,090,687 | 8,523,835 | 5,882,302 |
| Capital Project Fund | 5,088,443 | 8,971,451 | 8,765,767 | 5,294,127 |
| Debt Service Fund | 538,179 | 3,775,238 | 3,784,287 | 529,130 |
| Enterprise Funds | 27,870,171 | 6,673,350 | 6,213,615 | 28,329,906 |
| Total | 41,314,577 | 36,870,446 | 36,190,970 | 41,994,053 |

| Total Indebtedness as of 12/31/2025: | | Property Tax Contribution | |
|--------------------------------------|-------------------|---------------------------|-----------------------|
| | | General Fund | Special Revenue Funds |
| General Obligation Debt | 39,581,778 | 4,585,417 | - |
| Water Revenue Bonds | 1,990,997 | - | - |
| Sewer Revenue Bonds | 1,162,154 | - | - |
| | <u>42,734,929</u> | <u>2,132,235</u> | <u>6,717,652</u> |

| | 2023 | 2024 | 2025 | % Change |
|---------------------------------------|-------------|-------------|-------------|----------|
| City Property Tax Levy Assessed Value | 6,111,111 | 6,145,318 | 6,717,652 | 9.31% |
| | 798,202,000 | 921,420,800 | 983,451,500 | 6.73% |
| Tax Rater per \$1,000 | 7.66 | 6.67 | 7.25 | 8.71% |

| Expenditures: | 2024 ACTUAL | 2025 BUDGET | 2025 6 MOS. ACTUAL | 2025 6 MOS PROJECTED | 2026 COUNCIL PROPOSED | 2026 ADOPTED |
|-------------------------------------|----------------|----------------|--------------------------|----------------------------|-----------------------------|-----------------|
| * General Fund | 8,042,405 | 8,487,932 | 4,116,033 | 4,236,067 | 8,883,916 | 8,883,916 |
| Lake District | 35,007 | 421,657 | 20,306 | 210,829 | 86,613 | 86,613 |
| TIF #8 | 596,643 | 450,025 | 73,785 | 225,013 | 712,173 | 712,173 |
| TIF #9 | 78,584 | 518,309 | 30,506 | 245,779 | 429,953 | 429,953 |
| TIF #10 | 80,188 | 83,750 | - | 41,875 | 208,490 | 208,490 |
| TIF #11 | 6,613 | 10,000 | - | 5,000 | 41,110 | 41,110 |
| * Debt Service | 3,506,424 | 3,444,287 | 1,200 | 1,722,144 | 3,784,287 | 3,784,287 |
| Capital Projects | 5,265,476 | 2,518,000 | 770,811 | 1,259,000 | 6,869,266 | 6,869,266 |
| ARPA Funds | 221,381 | 488,775 | - | 244,388 | 504,775 | 504,775 |
| Ambulance | 5,282,338 | 5,844,922 | 2,602,787 | 2,922,461 | 6,864,287 | 6,864,287 |
| Community Development Block Grant | 15,240 | 8,039 | 3,161 | 4,019 | 6,676 | 6,676 |
| Grants & Donations | 108,671 | 33,000 | 41,328 | 16,500 | 30,500 | 30,500 |
| * Industrial Development Fund | 80,685 | 114,248 | 26,882 | 58,124 | 63,269 | 63,269 |
| * Library Trust | 651,581 | 584,782 | 259,336 | 292,391 | 640,284 | 640,284 |
| * Mass Transit | 1,192,509 | 1,196,481 | 465,291 | 598,241 | 1,200,023 | 1,200,023 |
| * Senior & Disabled | 204,061 | 175,050 | 91,423 | 87,525 | 183,777 | 183,777 |
| Tourism | 289,295 | 736,195 | 5,291 | 368,098 | 648,429 | 648,429 |
| Water Utility | 2,194,058 | 2,236,371 | 497,416 | 1,190,589 | 2,491,544 | 2,491,544 |
| Sewer Utility-WWTP/Sanit.Sewer | 2,309,172 | 2,231,004 | 625,189 | 1,584,074 | 2,522,048 | 2,522,048 |
| Total Expenditures (All Funds) | 30,160,331 | 29,582,827 | 9,630,745 | 15,312,117 | 36,171,420 | 36,171,420 |
| Net Expenditures (City Levy Impact) | 13,596,980 | 13,888,532 | 4,933,283 | 6,936,368 | 14,692,287 | 14,692,287 |

Total Indebtedness as of 12/31/2025:

| | |
|-------------------------|-------------------|
| General Obligation Debt | 39,581,778 |
| Sewer Revenue Bonds | 1,990,997 |
| Water Revenue Bonds | 1,162,154 |
| | <u>42,734,929</u> |

* Requires City Tax Levy

| | 2024 ACTUAL | 2025 BUDGET | 2025 6 MOS. ACTUAL | 2025 6 MOS PROJECTED | 2026 COUNCIL PROPOSED | 2026 ADOPTED |
|-----------------------------------|----------------|----------------|--------------------------|----------------------------|-----------------------------|-----------------|
| Revenues | | | | | | |
| * General Fund | 4,350,421 | 4,958,706 | 1,135,349 | 3,057,651 | 4,774,303 | 4,774,303 |
| Lake District | 64,391 | 452,858 | 2,122.00 | 226,429 | 154,900 | 154,900 |
| TIF #8 | 735,089 | 1,693,458 | 8,318 | 846,729 | 733,014 | 733,014 |
| TIF #9 | 452,918 | 1,074,704 | 63,736 | 537,352 | 493,867 | 493,867 |
| TIF #10 | 426,167 | 525,672 | 59,972 | 262,836 | 282,460 | 282,460 |
| TIF #11 | 153,024 | 254,977 | - | 127,488 | 54,069 | 54,069 |
| * Debt Service | 3,178,226 | 3,783,483 | - | 1,891,741 | 3,775,238 | 3,775,238 |
| * Capital Projects | 3,035,608 | 2,568,000 | - | 1,284,000 | 6,919,266 | 6,919,266 |
| ARPA Funds | - | 488,775 | - | 244,388 | - | - |
| Ambulance | 5,823,752 | 5,687,720 | 3,066,961 | 2,843,860 | 6,933,079 | 6,933,079 |
| Community Development Block Grant | 18,958 | 20,000 | - | 10,000 | 6,676 | 6,676 |
| * Grants & Donations | 152,892 | 54,000 | 83,925 | 27,000 | 46,000 | 46,000 |
| * Industrial Development Fund | - | 54,248 | - | 27,124 | 63,269 | 63,269 |
| * Library Trust | 602,878 | 588,429 | 32,159 | 294,215 | 614,302 | 614,302 |
| * Mass Transit | 940,299 | 910,000 | 284,410 | 455,000 | 1,200,023 | 1,200,023 |
| * Senior & Disabled Services | 147,811 | 139,500 | 38,160 | 69,750 | 118,158 | 118,158 |
| Tourism | 742,109 | 727,400 | 261,625 | 363,700 | 650,500 | 650,500 |
| Water Utility | 2,462,772 | 2,559,530 | 1,311,114 | 1,316,510 | 2,649,555 | 2,649,555 |
| Sewer Utility-WWTP | 3,156,891 | 3,031,197 | 1,520,048 | 1,518,362 | 3,068,795 | 3,068,795 |
| Total Revenues (Without Levy) | 26,444,206 | 29,572,657 | 7,867,899 | 15,404,135 | 32,537,474 | 32,537,474 |
| Net Revenues (City Levy Impact) | 9,219,635 | 10,380,118 | 1,490,078 | 5,768,357 | 10,482,024 | 10,482,024 |
| General Fund Balance Applied | - | - | - | - | - | - |
| Subtotal | 4,377,345 | 3,508,414 | 3,443,205 | 1,168,011 | 4,210,263 | 4,210,263 |
| City Property Tax Levy | 6,111,111 | 6,145,318 | | | 6,717,652 | 6,717,652 |
| Total Revenue | 32,555,317 | 35,717,975 | 7,867,899 | 15,404,135 | 39,255,126 | 39,255,126 |
| Assessed Value | 798,202,000 | 921,420,800 | | | 983,451,500 | 983,451,500 |
| Tax rate per \$1,000 | 7.66 | 6.67 | | | 7.25 | 7.25 |
| * Requires City Tax Levy | | | | | | |

2. The property Tax Levy required to finance the 2026 Budget is \$6,717,652.00 and the Tax Rate to be established at \$7.25 per \$1,000 of assessed property value.

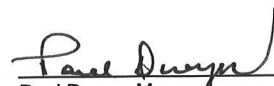
Requested by: Justin Derhammer, Treasurer

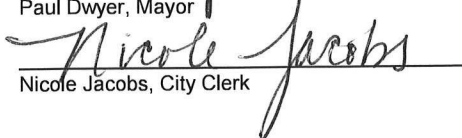
Introduced by:

Dated: 12/01/2025

READ: 12/01/2025

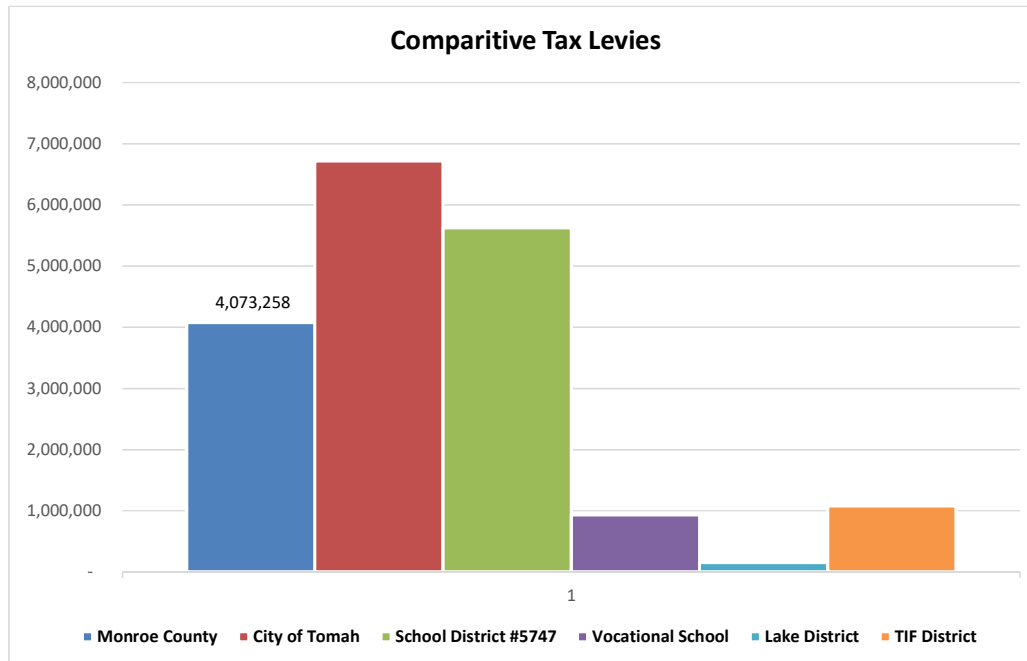
PASSES: 12/01/2025


 Paul Dwyer, Mayor


 Nicole Jacobs, City Clerk

Comparitive Tax Levies
For All Government Agencies

| | 2025 Budget 2024 Levy | 2026 Budget 2025 Levy | Increase (Decrease) | Percent Change |
|-----------------------|--------------------------|--------------------------|------------------------|-------------------|
| Tax Levy | | | | |
| State of Wisconsin | - | - | - | 0.00% |
| Monroe County | 3,640,651 | 4,073,258 | 432,607 | 11.88% |
| City of Tomah | 6,145,318 | 6,717,652 | 572,334 | 9.31% |
| School District #5747 | 5,042,419 | 5,625,033 | 582,614 | 11.55% |
| Vocational School | 880,871 | 931,944 | 51,073 | 5.80% |
| Lake District | 150,000 | 150,000 | - | 0.00% |
| TIF District | 2,381,134 | 1,076,976 | (1,304,158) | -54.77% |
| Total Levy | 18,240,393 | 18,574,863 | 334,470 | |
| Assessed Valuation | 974,604,200 | 983,451,500 | 8,847,300 | 0.91% |
| Equalized Value | 1,052,146,300 | 1,106,365,600 | 54,219,300 | 5.15% |



TIF DISTRICT LEVY IMPACT

| 2024 LEVY Jurisdiction | Amount of Levy | Amount of Levy with TIF District | Necessary Tax Rate | % of Total Levy |
|-----------------------------------|-------------------------------|---|-----------------------------------|--------------------------------|
| State of Wisconsin | - | - | - | |
| Monroe County | 3,640,651 | 4,187,264 | 0.004257723 | 22.96% |
| City of Tomah | 6,145,318 | 7,067,986 | 0.007186918 | 38.75% |
| School District #5747 | 5,042,419 | 5,799,496 | 0.005897084 | 31.79% |
| Vocational School | 880,871 | 1,013,126 | 0.001030174 | 5.55% |
| Lake District | 150,000 | 172,521 | 0.000175424 | 0.95% |
| | 15,859,259 | 18,240,393 | 0.018547323 | |

Difference= TIF District Apportion **2,381,134**

| 2025 LEVY Jurisdiction | Amount of Levy | Amount of Levy with TIF District | Necessary Tax Rate | % of Total Levy |
|-----------------------------------|-------------------------------|---|-----------------------------------|--------------------------------|
| State of Wisconsin | - | - | - | |
| Monroe County | 4,073,258 | 4,323,963 | 0.004396722 | 23.28% |
| City of Tomah | 6,717,652 | 7,131,116 | 0.007251111 | 38.39% |
| School District #5747 | 5,625,033 | 5,971,248 | 0.006071726 | 32.15% |
| Vocational School | 931,944 | 989,304 | 0.001005951 | 5.33% |
| Lake District | 150,000 | 159,232 | 0.000161912 | 0.86% |
| | 17,497,887 | 18,574,863 | 0.018887422 | |

Difference= TIF District Apportion **1,076,976**

**FUND: 01 - GENERAL FUND
REVENUES**

| ACCOUNT NUMBER | ACCOUNT NAME | 2024 BUDGET | 2024 ACTUAL | OVER/ (UNDER) | 2025 BUDGET | 6 MONTHS 2025 ACTUAL | 6 MONTHS 2025 PROJECTION | PRELIMINARY 2026 BUDGET | DEPT. HEAD 2026 BUDGET | COMMITTEE 2026 BUDGET | PROPOSED 2026 BUDGET | ADOPTED 2026 BUDGET |
|--|--|------------------|------------------|---------------|------------------|----------------------|--------------------------|-------------------------|------------------------|-----------------------|----------------------|---------------------|
| INTERGOVERNMENTAL REVENUES | | | | | | | | | | | | |
| 01-43213 | FEDERAL GRANTS-LAW ENF OTHER | 1,850 | 1,798 | (52) | 1,800 | 15,309 | 900 | 2,775 | 2,775 | 2,775 | 2,775 | 2,775 |
| BALLISTIC VEST REIMBURSEMENT: \$2,775 (AVERAGE OF \$450 PER VEST) | | | | | | | | | | | | |
| 01-43300 | GENERAL FEDERAL GRANT-OTHER NOTE: CURRENTLY CONDUCTING RESEARCH. | - | - | - | - | - | - | - | - | - | - | - |
| 01-43410 | STATE SHARED REVENUE WISCONSIN COUNTY/MUNICIPAL AID: \$2,104,309.64 | 2,320,000 | 2,302,729 | (17,271) | 2,452,706 | 187,124 | 1,226,353 | 2,339,658 | 2,339,658 | 2,339,658 | 2,339,658 | 2,339,658 |
| UTILITY AID: \$46,663.98 | | | | | | | | | | | | |
| EXPENDITURE RESTRAINT: \$157,471.99 | | | | | | | | | | | | |
| EXEMPT PERSONAL PROPERTY AID: \$11,532.30 | | | | | | | | | | | | |
| EXEMPT COMPUTER AID: \$19,680.38 | | | | | | | | | | | | |
| TOTAL: \$2,339,658.29 | | | | | | | | | | | | |
| 01-43420 | STATE FIRE INSURANCE REVENUE | 34,700 | 43,348 | 8,648 | 46,500 | - | 23,250 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 |
| NOTE: NEED THIS NUMBER FROM THE FIRE DEPARTMENT. | | | | | | | | | | | | |
| 01-43521 | STATE GRANTS-LAW ENF IMPROV | - | 8,885 | 8,885 | - | - | - | - | - | - | - | - |
| NO BUDGET FOR FY26. | | | | | | | | | | | | |
| 01-43523 | GEN GRANT-OTHER LAW ENFORC | 5,000 | 5,984 | 984 | 5,000 | 341 | 2,500 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| MONROE COUNTY SHERIFF'S OFFICE SPEEDWAY GRANTS. | | | | | | | | | | | | |
| 01-43531 | STATE GRNT-LOCAL TRANSPORT AID | 845,273 | 853,609 | 8,336 | 798,308 | 384,731 | 399,154 | 829,647 | 829,647 | 829,647 | 829,647 | 829,647 |
| NOTE: THIS REVENUE IS 100% SPENT ON PUBLIC WORKS DIVISION STREET OPERATIONS | | | | | | | | | | | | |
| GENERAL TRANSPORTATION AID: \$773,144.12 (PER WIS DOR FY26 PROJECTION) | | | | | | | | | | | | |
| CONNECTING HWY AID: \$56,503.06 (PER WISCONSIN DOR FY26 PROJECTION) | | | | | | | | | | | | |
| NOTE: STILL WORKING WITH DOR TO DETERMINE ANY OTHER STATE AID. | | | | | | | | | | | | |
| TOTAL FY26 PROJECTION FOR PUBLIC WORKS DIVISION STREET OPERATIONS: \$829,647.18 | | | | | | | | | | | | |
| 01-43534 | GEN LOCAL ROAD IMPROVEMENT | - | - | - | - | - | - | - | - | - | - | - |
| CONDUCTING MORE RESEARCH TO DETERMINE WHY THIS ACCOUNT HAS NOT BEEN BUDGETED SINCE FY2015 (10 YEARS AGO). | | | | | | | | | | | | |
| 01-43610 | STATE PMT MUNICIPAL SERVICES | 5,000 | 17,608 | 12,608 | 15,000 | - | 7,500 | 4,998 | 4,998 | 4,998 | 4,998 | 4,998 |
| NATIONAL GUARD ARMORY | | | | | | | | | | | | |
| NOTE: TREASURER IS CONDUCTING MORE RESEARCH. | | | | | | | | | | | | |
| 01-43620 | LIEU TAX-STATE CONSERV LANDS | 250 | - | (250) | 250 | - | 125 | - | - | - | - | - |
| NOTE: HAVE NOT BEEN RECEIVING THIS REVENUE DUE TO LACK OF CONSERVATION EFFORTS. | | | | | | | | | | | | |
| INTERGOVERNMENTAL REVENUES TOTAL | | 3,212,073 | 3,233,962 | 21,889 | 3,319,564 | 587,506 | 1,659,782 | 3,232,078 | 3,232,078 | 3,232,078 | 3,232,078 | 3,232,078 |
| LICENSES AND PERMITS | | | | | | | | | | | | |
| 01-44100 | BUSINESS & OCCUP LICENSES | 40,000 | 45,417 | 5,417 | 40,000 | 17,971 | 20,000 | 39,175 | 39,175 | 39,175 | 39,175 | 39,175 |
| PERMITS, LICENSES, AND OTHER FEES ADMINISTERED BY THE CLERK'S DEPARTMENT; SEE CITY OF TOMAH FY2026 FEE SCHEDULE. | | | | | | | | | | | | |
| 01-44200 | NON-BUSINESS LICENSES | 2,000 | 1,847 | (153) | 2,000 | 1,471 | 1,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |

FUND: 01 - GENERAL FUND
REVENUES

| ACCOUNT NUMBER | ACCOUNT NAME | 2024 BUDGET | 2024 ACTUAL | OVER/ (UNDER) | 2025 BUDGET | 6 MONTHS 2025 ACTUAL | 6 MONTHS 2025 PROJECTION | PRELIMINARY 2026 BUDGET | DEPT. HEAD 2026 BUDGET | COMMITTEE 2026 BUDGET | PROPOSED 2026 BUDGET | ADOPTED 2026 BUDGET |
|--|-------------------------------|----------------|----------------|-----------------|----------------|----------------------|--------------------------|-------------------------|------------------------|-----------------------|----------------------|---------------------|
| CITY PORTION OF DOG AND CAT LICENSE: \$5,117.20 | | | | | | | | | | | | |
| 01-44300 | BUILDING PERMITS & INSPECTION | 100,000 | 54,327 | (45,673) | 100,000 | 41,335 | 50,000 | 80,000 | 80,000 | 80,000 | 80,000 | 80,000 |
| ALL FEES AND PERMITS ASSOCIATED WITH SINGLE FAMILY RESIDENTIAL, DUPLEX, TRIPLEX, COMMERCIAL, INDUSTRIAL, ETC. BUILDING CONTRUCTION. | | | | | | | | | | | | |
| 01-44400 | ZONING PERMITS & FEE | 600 | 250 | (350) | 450 | 1,000 | 225 | 3,500 | 3,500 | 3,500 | 3,500 | 3,500 |
| SIGNS (MOVED FROM OTHER REG PERMITS & FEES ACCOUNT 01-44900), FENCES, SHEDS LESS THAN 120 SQUARE FEET, CONDITIONAL USE PERMIT, VARIANCE APPLICATION, SIDEWALK CAFÉ PERMIT, PLANNING COMMISSION SITE PLAN REVIEW. | | | | | | | | | | | | |
| 01-44500 | FIRE PERMIT FEES | 1,500 | - | (1,500) | 1,500 | - | 750 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 |
| REFERENCE FY2026 CITY OF TOMAH FEE SCHEDULE. | | | | | | | | | | | | |
| 01-44900 | OTHER REG PERMITS & FEES | 350 | 40 | (310) | 200 | 80 | 100 | 200 | 200 | 200 | 200 | 200 |
| EXCAVATION PERMIT | | | | | | | | | | | | |
| NOTE: BEGINNING IN FY26, SIGN PERMITS WILL BE DEPOSITED INTO ZONING PERMITS & FEE ACCOUNT 01-44400. | | | | | | | | | | | | |
| LICENSES AND PERMITS TOTAL | | 144,450 | 101,881 | (42,569) | 144,150 | 61,857 | 72,075 | 129,375 | 129,375 | 129,375 | 129,375 | 129,375 |

FUND: 01 - GENERAL FUND
REVENUES

| ACCOUNT NUMBER | ACCOUNT NAME | 2024 BUDGET | 2024 ACTUAL | OVER/ (UNDER) | 2025 BUDGET | 6 MONTHS 2025 ACTUAL | 6 MONTHS 2025 PROJECTION | PRELIMINARY 2026 BUDGET | DEPT. HEAD 2026 BUDGET | COMMITTEE 2026 BUDGET | PROPOSED 2026 BUDGET | ADOPTED 2026 BUDGET |
|---|-------------------------------|-------------|-------------|---------------|-------------|----------------------|--------------------------|-------------------------|------------------------|-----------------------|----------------------|---------------------|
| FINES, FORFEITS & PENALTIES | | | | | | | | | | | | |
| 01-45100 | LAW & ORDINANCE VIOLATIONS | 130,000 | 103,641 | (26,359) | 160,000 | 61,433 | 80,000 | 130,000 | 130,000 | 130,000 | 130,000 | 130,000 |
| COURT FINES, FORFEITURES, MUNICIPAL CITATIONS, PARKING VIOLATIONS: \$5,000 | | | | | | | | | | | | |
| 01-45221 | GEN JUDGEMENT-LAW ENF EQUIP&P | 100 | 272 | 172 | 100 | 60 | 50 | - | - | - | - | - |
| NOTE: THIS ACCOUNT IS FOR REIMBURSEMENT OF DAMAGED LAW ENFORCEMENT EQUIPMENT AT THE FAULT OF A CITIZEN (COURT ORDERED COST CHARGES). IT SHOULD CORRESPOND TO AN UNPLANNED EXPENDITURE. | | | | | | | | | | | | |
| 01-45223 | JUDGEMENT-OTHER EQUIP & PROP | 50 | - | (50) | 50 | 453 | 25 | - | - | - | - | - |
| NOTE: THIS ACCOUNT IS FOR COURT ORDERED RESTITUTION CHARGES, TO INCLUDE WAGES FOR POLICE OFFICERS. | | | | | | | | | | | | |
| FINES, FORFEITS & PENALTIES TOTAL | | 130,150 | 103,913 | (26,237) | 160,150 | 61,946 | 80,075 | 130,000 | 130,000 | 130,000 | 130,000 | 130,000 |
| PUBLIC CHARGES | | | | | | | | | | | | |
| 01-46100 | GEN GOV'T PUBLIC CHARGE | 9,000 | 12,672 | 3,672 | 5,000 | 2,179 | 2,500 | 7,500 | 7,500 | 7,500 | 7,500 | 7,500 |
| STATUS OF REAL PROPERTY: \$5,000 PUBLIC WORKS WASTEWATER SLUDGE DISPOSAL: \$2,500 | | | | | | | | | | | | |
| 01-46210 | LAW ENFORCEMENT FEES | 4,000 | 5,070 | 1,070 | 4,000 | 1,475 | 2,000 | 4,800 | 4,800 | 4,800 | 4,800 | 4,800 |
| FINGERPRINTING: \$800 PUBLIC RECORD FEES: \$4,000 CHARGEBACK (I.E. BUDWEISER CLYDESDALE SECURITY REIMBURSEMENT): \$0 | | | | | | | | | | | | |
| 01-46220 | FIRE DEPARTMENT FEES | 5,000 | 4,015 | (985) | 5,000 | 1,590 | 2,500 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 |
| REFERENCE FY2026 CITY OF TOMAH FEE SCHEDULE. | | | | | | | | | | | | |
| 01-46230 | AMBULANCE FEES | - | 100 | 100 | - | 50 | - | - | - | - | - | - |
| ACCOUNT DEACTIVATED AS ENTERPRISE FINANCES WERE SEPARATED. | | | | | | | | | | | | |
| 01-46240 | WEIGHTS & MEASURES FEES | 5,000 | - | (5,000) | 3,500 | - | 1,750 | 3,500 | 3,500 | 3,500 | 3,500 | 3,500 |
| 01-46340 | AIRPORT CHARGES | 20,000 | 21,027 | 1,027 | 20,000 | 7,035 | 10,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 |
| 01-46430 | REFUSE & GARB REVENUE | 4,000 | 4,367 | 367 | 4,000 | 1,340 | 2,000 | 1,794 | 1,794 | 1,794 | 1,794 | 1,794 |
| EXTRA GARBAGE TOTE FEE: \$80.5 TOMAH FEE + 5% STATE TAX SALES TAX + 0.5% MONROE COUNTY SALES TAX= \$84.93 TOTAL FEE (ACCOUNTS FOR A 15% INCREASE IN TOMAH FEE DUE TO THE LAST FEE INCREASE OCCURRING IN 2018) TIPPING FEE (ACCOUNTS FOR EXTRA TONNAGE): \$299 TOMAH FEE + 5% STATE SALES TAX + 0.5% MONROE COUNTY SALES TAX = \$315.44 (ACCOUNTS FOR A 15% INCREASE IN TOMAH FEE DUE TO THE LAST FEE INCREASE OCCURRING IN 2018) 5 EXTRA GARBAGE TOTES = (1 NEW TOTE X \$84.93) + (9 TIPPING FEES X \$315.44) = \$2,914 | | | | | | | | | | | | |
| 01-46435 | RECYCLING REVENUE | 700 | 210 | (490) | 700 | 70 | 350 | 482 | 482 | 482 | 482 | 482 |

FUND: 01 - GENERAL FUND
REVENUES

| ACCOUNT NUMBER | ACCOUNT NAME | 2024 BUDGET | 2024 ACTUAL | OVER/ (UNDER) | 2025 BUDGET | 6 MONTHS 2025 ACTUAL | 6 MONTHS 2025 PROJECTION | PRELIMINARY 2026 BUDGET | DEPT. HEAD 2026 BUDGET | COMMITTEE 2026 BUDGET | PROPOSED 2026 BUDGET | ADOPTED 2026 BUDGET |
|---|-------------------------|-------------|-------------|---------------|-------------|----------------------|--------------------------|-------------------------|------------------------|-----------------------|----------------------|---------------------|
| EXTRA GARBAGE TOTE FEE: \$80.5 TOMAH FEE + 5% STATE TAX SALES TAX + 0.5% MONROE COUNTY SALES TAX= \$84.93 TOTAL FEE (ACCOUNTS FOR A 15% INCREASE IN TOMAH FEE DUE TO THE LAST FEE INCREASE OCCURING IN 2018) | | | | | | | | | | | | |
| TIPPING FEE (ACCOUNTS FOR EXTRA TONNAGE): \$299 TOMAH FEE + 5% STATE SALES TAX + 0.5% MONROE COUNTY SALES TAX = \$315.44 (ACCOUNTS FOR A 15% INCREASE IN TOMAH FEE DUE TO THE LAST FEE INCREASE OCCURING IN 2018) | | | | | | | | | | | | |
| 5 EXTRA GARBAGE TOTES = (0 NEW TOTE X \$84.93) + (1 TIPPING FEES X \$315.44) = \$315.44 | | | | | | | | | | | | |
| 01-46440 | WEED & NUISANCE CONTROL | - | - | - | - | - | - | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| REVENUE GENERATED THROUGH SPECIAL PROPERTY TAX ASSESSMENTS WHEN THE CITY HAS TO CONTRACT A LANDSCAPER TO CUT GRASS THAT IS IN VIOLATION OF THE WEED CODE. | | | | | | | | | | | | |
| 01-46720 | PARKS | 34,500 | 22,289 | (12,211) | 25,000 | 17,368 | 12,500 | 33,480 | 33,480 | 33,480 | 33,480 | 33,480 |
| SEE CITY OF TOMAH FY26 FEE SCHEDULE. | | | | | | | | | | | | |
| 01-46721 | RECREATION PARK | 75,000 | 65,697 | (9,303) | 87,500 | 48,803 | 43,750 | 88,042 | 88,042 | 88,042 | 88,042 | 88,042 |
| SEE CITY OF TOMAH FY26 FEE SCHEDULE. | | | | | | | | | | | | |
| 01-46722 | AQUATIC CENTER | 60,000 | 52,203 | (7,797) | 55,000 | 7,743 | 27,500 | 48,970 | 48,970 | 48,970 | 48,970 | 48,970 |
| SEE CITY OF TOMAH FY26 FEE SCHEDULE. | | | | | | | | | | | | |
| 01-46723 | RECREATION PROGRAMS | 45,000 | 29,789 | (15,211) | 40,000 | 20,747 | 20,000 | 42,697 | 42,697 | 42,697 | 42,697 | 42,697 |
| SEE CITY OF TOMAH FY26 FEE SCHEDULE. | | | | | | | | | | | | |
| 01-46729 | PARK SPACE FEES | 5,000 | - | (5,000) | 5,000 | - | 2,500 | 8,565 | 8,565 | 8,565 | 8,565 | 8,565 |
| 01-23180 | | | | | | | | | | | | |
| SEE CITY OF TOMAH FY26 FEE SCHEDULE. | | | | | | | | | | | | |
| PUBLIC CHARGES TOTAL | | 267,200 | 220,521 | (49,760) | 304,700 | 108,399 | 152,350 | 267,830 | 267,830 | 267,830 | 267,830 | 267,830 |

FUND: 01 - GENERAL FUND
REVENUES

| ACCOUNT NUMBER | ACCOUNT NAME | 2024 BUDGET | 2024 ACTUAL | OVER/ (UNDER) | 2025 BUDGET | 6 MONTHS 2025 ACTUAL | 6 MONTHS 2025 PROJECTION | PRELIMINARY 2026 BUDGET | DEPT. HEAD 2026 BUDGET | COMMITTEE 2026 BUDGET | PROPOSED 2026 BUDGET | ADOPTED 2026 BUDGET |
|--|--------------------------------|-------------|-------------|---------------|-------------|----------------------|--------------------------|-------------------------|------------------------|-----------------------|----------------------|---------------------|
| INTERGOVERNMENTAL CHARGES | | | | | | | | | | | | |
| 01-47310 | GENERAL GOVERNMENT CHARGES | - | - | - | - | - | - | - | - | - | - | - |
| 01-47320 | PUBLIC SAFETY CHARGE-MEG | - | 1,863 | 1,863 | - | 573 | - | - | - | - | - | - |
| ICAC/MEG REIMBURSEMENT | | | | | | | | | | | | |
| 01-47321 | PUBLIC SAFETY CHARGE-SCHL RES | 77,000 | 65,328 | (11,672) | 77,000 | 25,888 | 38,500 | 80,000 | 80,000 | 80,000 | 80,000 | 80,000 |
| NOTE: THIS ACCOUNT IS FOR 75% OFFSET TO THE TOTAL POSITION COST BY TOMAH AREA SCHOOL DISTRICT FOR THE SCHOOL RESOURCE OFFICER. | | | | | | | | | | | | |
| 01-47322 | GENERAL PUBLIC SAFETY-FIRE | - | - | - | - | - | - | - | - | - | - | - |
| INTERGOVERNMENTAL CHARGES TOTAL | | | | | | | | | | | | |
| | | 77,000 | 67,191 | (9,809) | 77,000 | 26,461 | 38,500 | 80,000 | 80,000 | 80,000 | 80,000 | 80,000 |
| MISCELLANEOUS REVENUE | | | | | | | | | | | | |
| 01-48110 | INTEREST INCOME | 150,000 | 298,407 | 148,407 | 175,000 | 100,000 | 87,500 | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 |
| 01-48115 | GEN INT STATE DEBT COLLECTABLE | - | - | - | - | - | - | - | - | - | - | - |
| 01-48130 | INT-SPEC ASSESS & SPEC CHARGES | 1,000 | - | (1,000) | 1,000 | - | 500 | - | - | - | - | - |
| 01-48140 | INT INCOME DEL RECEIVABLES | - | - | - | - | - | - | - | - | - | - | - |
| 01-48200 | GENERAL RENT | 16,000 | (17,203) | (33,203) | 16,000 | 5,455 | 8,000 | 16,000 | 16,000 | 16,000 | 16,000 | 16,000 |
| TOWER RENTAL DESIGNATED TO PARK IMPROVEMENT EXPENSES | | | | | | | | | | | | |
| 01-48301 | SALE-LAW ENFORCE EQUIPMENT | - | - | - | 10,000 | - | 5,000 | 5,500 | 5,500 | 5,500 | 5,500 | 5,500 |
| SALE OF 1 POLICE VEHICLE. | | | | | | | | | | | | |
| 01-48302 | SALE-FIRE EQUIPMENT | - | - | - | - | - | - | 14,500 | 14,500 | 14,500 | 14,500 | 14,500 |
| SALE OF 3 FIRE TRUCKS (SUV - \$2,000, PICKUP - \$10,000, PUMPER - \$2,500). | | | | | | | | | | | | |
| 01-48303 | SALE-HIGHWAY EQUIP/PROP | - | 85,000 | 85,000 | - | - | - | 3,100 | 3,100 | 3,100 | 3,100 | 3,100 |
| FY26 PLANNED SALES | | | | | | | | | | | | |
| 1 X PUBLIC WORKS DIVISION DUMP TRUCK: \$2,500 | | | | | | | | | | | | |
| 2 X PUBLIC WORKS DIVISION PICKUP TRUCKS: \$600 | | | | | | | | | | | | |
| 01-48309 | GEN SALE-OTHER EQUIP/PROP | - | - | - | - | - | - | - | - | - | - | - |
| 01-48420 | GEN INS RECOVERIES-LAW ENF | - | 1,194 | 1,194 | - | - | - | - | - | - | - | - |
| NOTE: THIS ACCOUNT IS REIMBURSEMENT FROM THE INSURANCE COMPANY FOR DAMAGE TO A VEHICLE AS THE RESULT OF AN ACCIDENT. | | | | | | | | | | | | |
| 01-48430 | GEN INS RECOVERIES-HWY EQUIP | - | 1,000 | 1,000 | - | 2,500 | - | - | - | - | - | - |
| NO JUSTIFICATION FOR BUDGET AT THIS TIME. | | | | | | | | | | | | |
| 01-48440 | INS RECOVERIS-OTHER EQUIP&PROP | - | 4,053 | 4,053 | - | 4,408 | - | - | - | - | - | - |
| NO JUSTIFICATION FOR BUDGET AT THIS TIME. | | | | | | | | | | | | |
| 01-48500 | GENERAL DONATIONS | - | - | - | - | - | - | - | - | - | - | - |
| POLICE DEPARTMENT: \$0 | | | | | | | | | | | | |

**FUND: 01 - GENERAL FUND
REVENUES**

| ACCOUNT NUMBER | ACCOUNT NAME | 2024 BUDGET | 2024 ACTUAL | OVER/ (UNDER) | 2025 BUDGET | 6 MONTHS 2025 ACTUAL | 6 MONTHS 2025 PROJECTION | PRELIMINARY 2026 BUDGET | DEPT. HEAD 2026 BUDGET | COMMITTEE 2026 BUDGET | PROPOSED 2026 BUDGET | ADOPTED 2026 BUDGET |
|---|--------------------------------|-------------|-------------|---------------|-------------|----------------------|--------------------------|-------------------------|------------------------|-----------------------|----------------------|---------------------|
| 01-48502 | DONATIONS-GRANTS ANDRES/EARLE | - | - | - | - | - | - | - | - | - | - | - |
| NOTE: THIS ACCOUNT IS RESERVED FOR PARKS AND RECREATION. | | | | | | | | | | | | |
| 01-48503 | DONATIONS K-9 | - | - | - | - | - | - | - | - | - | - | - |
| THIS ACCOUNT HAS BEEN ADMINISTRATIVELY DEACTIVATED. | | | | | | | | | | | | |
| 01-48522 | DONATIONS-FIREFIGHTER'S FUND | - | - | - | - | - | - | - | - | - | - | - |
| THIS ACCOUNT HAS BEEN ADMINISTRATIVELY DEACTIVATED. | | | | | | | | | | | | |
| 01-48600 | GENERAL INTEREST & FEES ON ADV | - | - | - | - | - | - | - | - | - | - | - |
| THIS ACCOUNT HAS BEEN ADMINISTRATIVELY DEACTIVATED. | | | | | | | | | | | | |
| 01-48900 | OTHER MISCELLANEOUS | 30,000 | 13,312 | (16,688) | 20,000 | 27,796 | 10,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 |
| REFUNDS, DISCOUNTS, REIMBURSEMENTS, AND OTHER MISCELLANEOUS FUNDS | | | | | | | | | | | | |
| SUBPOENA FEES: \$0 | | | | | | | | | | | | |
| 01-48901 | ED REVENUE | 20,000 | 11,922 | (8,078) | 24,127 | - | 12,063 | 28,744 | 28,744 | 28,744 | 28,744 | 28,744 |
| HELGERSON | | | | | | | | | | | | |
| USEMCO | | | | | | | | | | | | |
| TPHA WATERMAN | | | | | | | | | | | | |
| 01-48903 | ED LOAN INT REPAYMENT | 4,100 | 1,521 | (2,579) | 2,440 | - | 1,220 | 9,581 | 9,581 | 9,581 | 9,581 | 9,581 |
| HELGERSON | | | | | | | | | | | | |
| USEMCO | | | | | | | | | | | | |
| TPHA WATERMAN | | | | | | | | | | | | |
| MISCELLANEOUS REVENUE TOTAL | | 221,100 | 399,206 | 178,106 | 248,567 | 140,158 | 124,283 | 297,425 | 297,425 | 297,425 | 297,425 | 297,425 |
| OTHER FINANCING SOURCES | | | | | | | | | | | | |
| 01-49200 | TRANSFER FROM OTHER FUNDS | 21,212 | - | (21,212) | 144,000 | - | 72,000 | 109,555 | 109,555 | 109,555 | 109,555 | 109,555 |
| ARPA CARRY OVER: \$83,832 FOR GF IT EXPENDITURES | | | | | | | | | | | | |
| TRANSFER 1/6 OF GENERAL BUILDINGS BUDGET TO WATER AND SEWER: \$25,723 | | | | | | | | | | | | |
| 01-49210 | GENERAL TRANSFER FROM WATER | - | - | - | - | - | - | - | - | - | - | - |
| 01-49300 | FUND BALANCE APPLIED | - | - | - | 29,475 | - | 14,738 | - | - | - | - | - |
| \$19,475 2023 INSURANCE PROCEEDS, \$20,000 FIRE INSPECTION FEES | | | | | | | | | | | | |
| OTHER FINANCING SOURCES TOTAL | | 21,212 | - | (21,212) | 173,475 | - | 86,738 | 109,555 | 109,555 | 109,555 | 109,555 | 109,555 |
| TOTAL GENERAL FUND REVENUE | | 8,324,581 | 8,104,218 | (223,445) | 8,699,458 | 2,424,642 | 4,349,729 | 9,359,720 | 9,359,720 | 9,359,720 | 9,359,720 | 9,359,720 |

FUND: 01 - GENERAL FUND
GENERAL GOVERNMENT

| ACCOUNT NUMBER | ACCOUNT NAME | 2024 BUDGET | 2024 ACTUAL | (OVER)/ UNDER | 2025 BUDGET | 6 MONTHS 2025 ACTUAL | 6 MONTHS 2025 PROJECTION | PRELIMINARY 2026 BUDGET | DEPT. HEAD 2026 BUDGET | COMMITTEE 2026 BUDGET | PROPOSED 2026 BUDGET | ADOPTED 2026 BUDGET |
|--|--------------------------------|-------------|-------------|---------------|-------------|----------------------|--------------------------|-------------------------|------------------------|-----------------------|----------------------|---------------------|
| 51100 - LEGISLATIVE | | | | | | | | | | | | |
| PERSONNEL | | | | | | | | | | | | |
| 01-51100-1100 | LEGISLATIVE SAL-MANAGERIAL | (27,200) | (26,450) | 750 | (32,000) | (15,200) | (16,000) | (33,600) | (33,600) | (33,600) | (33,600) | (33,600) |
| NOTE: THE COMMON COUNCIL MUST APPROVE ANY WAGE ADJUSTMENT FOR ITS MEMBERS, AND SAID WAGE ADJUSTMENT DOES NOT TAKE EFFECT UNTIL THE NEXT ELECTORAL CYCLE FOR EACH DISTRICT. | | | | | | | | | | | | |
| FY18: \$3,000 (ALL DISTRICTS) FY19: \$3,000 (ALL DISTRICTS) FY20: \$3,000 (ALL DISTRICTS) FY21: \$3,000 (ALL DISTRICTS) FY22: \$3,000 (ALL DISTRICTS) FY23: \$3,000 (ALL DISTRICTS) FY24: \$3,000 (DISTRICTS 1, 3, 5, 7) / \$4,200 (DISTRICTS 2, 4, 6, 8) FY25: \$3,000 FOR 4/12 MONTHS AND \$4,200 FOR 8/12 MONTHS FOR DISTRICTS 1, 3, 5, 7 / \$4,200 FOR DISTRICTS 2, 4, 6, 8 FY26: \$4,200 X 8 = \$33,600 | | | | | | | | | | | | |
| 01-51100-1310 | LEGISLATIVE RETIREMENT | - | - | - | - | - | - | - | - | - | - | - |
| NOT ELIGIBLE FOR WISCONSIN RETIREMENT SYSTEM. | | | | | | | | | | | | |
| 01-51100-1320 | LEGISLATIVE SOCIAL SECURITY | (2,081) | (2,024) | 57 | (2,448) | (1,163) | (1,224) | (2,571) | (2,571) | (2,571) | (2,571) | (2,571) |
| BASED ON WAGE CALCULATIONS ABOVE. | | | | | | | | | | | | |
| 01-51100-1330 | LEGISLATIVE LIFE INSURANCE | - | - | - | - | - | - | - | - | - | - | - |
| 01-51100-1350 | LEGISLATIVE INCOME CONTINUE | - | - | - | - | - | - | - | - | - | - | - |
| NOT ELIGIBLE FOR INCOME CONTINUANCE. | | | | | | | | | | | | |
| PERSONNEL TOTAL | | (29,281) | (28,474) | 807 | (34,448) | (16,363) | (17,224) | (36,171) | (36,171) | (36,171) | (36,171) | (36,171) |
| OPERATIONS | | | | | | | | | | | | |
| 01-51100-2230 | LEGISLATIVE UTIL-TELEPHONE | (225) | (169) | 56 | (225) | (71) | (113) | (177) | (177) | (177) | (177) | (177) |
| NOTE: NO ANTICIPATED RATE INCREASE FOR FY26. | | | | | | | | | | | | |
| \$14.67/MONTH X 12 MONTHS = \$176.04. | | | | | | | | | | | | |
| 01-51100-3100 | LEGISLATIVE OFFICE SUPPLIES | (150) | (110) | 40 | (150) | (113) | (75) | (150) | (150) | (150) | (150) | (150) |
| POSTAGE FOR MEETING NOTICES, MINUTE BOOK, OTHER SUPPLIES | | | | | | | | | | | | |
| 01-51100-3200 | LEGISLATIVE PUB & SUBSCRIPTION | (6,500) | (7,006) | (506) | (6,300) | (2,844) | (3,150) | (6,600) | (6,600) | (6,600) | (6,600) | (6,600) |
| PUBLISH LEGALLY REQUIRED NOTIFICATIONS SUCH AS CLASS 1 NOTICES AND MINUTES IN MONROE COUNTY HERALD: APPROXIMATELY \$10-\$20 PER PUBLICATION = \$1,500 | | | | | | | | | | | | |
| VIDEO BROADCAST OF COMMITTEE OF THE WHOLE AND COMMON COUNCIL MEETINGS (HAGEN SPORTS MEDIA): \$375/MONTH X 12 MONTHS = \$4,500/YEAR | | | | | | | | | | | | |
| CURRENT EXPENDITURE IS \$4,939.20 AS OF 23 SEPTEMBER 2025; ESTIMATED END OF YEAR EXPENDITURE IS \$6,585.60 | | | | | | | | | | | | |
| 01-51100-3250 | LEGISLATIVE ASOC DUES | (7,569) | (8,588) | (1,019) | (7,250) | 20,269 | (3,625) | (8,809) | (8,809) | (8,809) | (8,809) | (8,809) |
| LEAGUE OF WI MUNICIPALITIES: \$4,208.44 | | | | | | | | | | | | |
| GREATER TOMAH AREA CHAMBER OF COMMERCE: \$4,600 (CURRENT MEMBERSHIP PLAN IS LEAD) LEAD: \$4,600 INFLUENCE: \$2,300 ACCELERATE: \$1,150 GROW: \$575 FOUNDATION: \$300 CONNECT: \$50 | | | | | | | | | | | | |
| TOTAL: \$8,808.44 | | | | | | | | | | | | |
| 01-51100-3300 | LEGISLATIVE TRAVEL | (250) | - | 250 | (250) | - | (125) | (12,000) | (12,000) | (12,000) | (12,000) | (12,000) |

FUND: 01 - GENERAL FUND
GENERAL GOVERNMENT

| ACCOUNT NUMBER | ACCOUNT NAME | 2024 BUDGET | 2024 ACTUAL | (OVER)/ UNDER | 2025 BUDGET | 6 MONTHS | 6 MONTHS | PRELIMINARY | DEPT. HEAD | COMMITTEE | PROPOSED | ADOPTED |
|---|--------------------------------|-------------|-------------|---------------|-------------|-------------|-----------------|-------------|-------------|-------------|-------------|-------------|
| | | | | | | 2025 ACTUAL | 2025 PROJECTION | 2026 BUDGET | 2026 BUDGET | 2026 BUDGET | 2026 BUDGET | 2026 BUDGET |
| <p>LEAGUE OF WISCONSIN MUNICIPALITIES RECOMMENDED TRAVEL BUDGET IS \$800-\$1,200 PER PERSON TO ATTEND LEAGUE PROGRAMS, CONFERENCES, TRAINING, ETC.</p> <p>\$1,200 X 8 ALDERPERSONS X 1 MAYOR X 1 CITY ADMINISTRATOR = \$12,000</p> <p>THIS BUDGET SHOULD BE SUFFICIENT FOR EACH ELECTED OFFICIAL TO ATTEND EITHER THE FALL OR SPRING LEAGUE CONFERENCE AND FOR THE MAYOR AND CITY ADMINISTRATOR TO JOINTLY ATTEND THE LEAGUE'S ANNUAL CHIEF EXECUTIVES MEETING.</p> | | | | | | | | | | | | |
| 01-51100-3350 | LEGISLATIVE TRAINING | (300) | (210) | 90 | (300) | (9) | (150) | - | - | - | - | - |
| <p>ALL LEGISLATIVE TRAINING COST IS ALLOCATED TO TRAINING EVENTS THAT REQUIRE TRAVEL AND WILL NOW BE EXPENDED FROM THE ABOVE ACCOUNT.</p> | | | | | | | | | | | | |
| 01-51100-3400 | LEGISLATIVE OPERATING SUPPLIES | (750) | (920) | (170) | (750) | (148) | (375) | (750) | (750) | (750) | (750) | (750) |
| <p>FOOD FOR BUDGET WORKSHOPS FLOWERS FOR FUNERALS RETIREMENT AND APPRECIATION PLAQUES</p> | | | | | | | | | | | | |
| OPERATIONS TOTAL | | (15,744) | (17,003) | (1,259) | (15,225) | 17,085 | (7,613) | (28,486) | (28,486) | (28,486) | (28,486) | (28,486) |
| LEGISLATIVE DEPARTMENT TOTAL EXPENDITURES | | (45,025) | (45,477) | (452) | (49,673) | 721 | (24,837) | (64,657) | (64,657) | (64,657) | (64,657) | (64,657) |

FUND: 01 - GENERAL FUND
GENERAL GOVERNMENT

| ACCOUNT NUMBER | ACCOUNT NAME | 2024 BUDGET | 2024 ACTUAL | (OVER)/ UNDER | 2025 BUDGET | 6 MONTHS 2025 ACTUAL | 6 MONTHS 2025 PROJECTION | PRELIMINARY 2026 BUDGET | DEPT. HEAD 2026 BUDGET | COMMITTEE 2026 BUDGET | PROPOSED 2026 BUDGET | ADOPTED 2026 BUDGET |
|---|---------------------------|------------------|------------------|----------------|------------------|----------------------|--------------------------|-------------------------|------------------------|-----------------------|----------------------|---------------------|
| 51200 - JUDICIAL | | | | | | | | | | | | |
| PERSONNEL | | | | | | | | | | | | |
| 01-51200-1100 | JUDICIAL SALE-MANAGERIAL | (14,333) | (14,334) | (1) | (15,000) | (7,893) | (7,500) | (15,000) | (15,000) | (15,000) | (15,000) | (15,000) |
| JUDGE \$13,000 (EFFECTIVE 5/1/20); \$15,000 (EFFECTIVE 5/1/24). | | | | | | | | | | | | |
| 01-51200-1120 | JUDICIAL SAL-SUPPORT | (59,370) | (59,363) | 7 | (60,550) | (29,881) | (30,275) | (62,193) | (62,193) | (62,193) | (62,193) | (62,193) |
| CONSUMER PRICE INDEX FOR 12 MONTH PERIOD ENDING IN JULY 2025 IS 2.7%; SALARY FOR 2026 REFLECTS 2.7% COLA; EMPLOYEE AT MAXIMUM STEP OF STEP 15. | | | | | | | | | | | | |
| 01-51200-1250 | JUDICIAL LONGEVITY | (900) | (900) | - | (900) | (450) | (450) | (900) | (900) | (900) | (900) | (900) |
| MUNICIPAL CLERK OF COURT IS AT MAXIMUM LONGEVITY STIPEND (\$75/MONTH) AFTER 20 YEARS OF SERVICE. | | | | | | | | | | | | |
| 01-51200-1310 | JUDICIAL WIS RETIRE | (4,159) | (4,158) | 0 | (4,271) | (2,135) | (2,135) | (4,478) | (4,478) | (4,478) | (4,478) | (4,478) |
| INCREASE FROM FY2025 TO FY 2026 TO ACCOUNT FOR 2.7% COLA TO SALARY. | | | | | | | | | | | | |
| 01-51200-1320 | JUDICIAL SOCIAL SECURITY | (5,707) | (5,398) | 309 | (5,848) | (2,643) | (2,924) | (5,906) | (5,906) | (5,906) | (5,906) | (5,906) |
| INCREASE FROM FY2025 TO FY 2026 TO ACCOUNT FOR 2.7% COLA TO SALARY. | | | | | | | | | | | | |
| 01-51200-1330 | JUDICIAL LIFE INSURANCE | (200) | (307) | (107) | (300) | (160) | (150) | (300) | (300) | (300) | (300) | (300) |
| NO CHANGE. | | | | | | | | | | | | |
| 01-51200-1340 | JUDICIAL HEALTH INSURANCE | (24,196) | (24,413) | (218) | (25,815) | (12,944) | (12,907) | (30,184) | (30,184) | (30,184) | (30,184) | (30,184) |
| 1X CLERK OF COURT FAMILY PLAN: \$2,515.32/MONTH X 12 MONTHS = \$30,183.84. | | | | | | | | | | | | |
| PERSONNEL TOTAL | | (108,865) | (108,875) | (9) | (112,684) | (56,106) | (56,342) | (118,961) | (118,961) | (118,961) | (118,961) | (118,961) |
| OPERATIONS | | | | | | | | | | | | |
| 01-51200-2100 | JUDICIAL PROF SERVICE | (500) | (754) | (254) | (500) | (415) | (250) | (900) | (900) | (900) | (900) | (900) |
| SUBSTITUTE JUDGE - STATE MANDATED WAGE RATE FOR SUBSTITUTE JUDGE IS \$250 FOR THE FIRST HOUR, \$150 FOR THE SECOND HOUR, AND THEN \$100/HR FOR EVERY HOUR AFTER THAT; MILEAGE EXPENSE; TRAVEL TIME COUNTS TOWARD HOURLY RATE. PROVIDES FOR 7 HOURS OF SUBSTITUTE JUDGE NOT INCLUDING MILEAGE NOR TRAVEL TIME EXPENSES. THIS BUDGET ACCOUNT ALSO INCLUDES INTERPRETER FEES. | | | | | | | | | | | | |
| 01-51200-2110 | JUDICIAL WITNESS FEE | (100) | (18) | 82 | (100) | - | (50) | (100) | (100) | (100) | (100) | (100) |
| FLAT \$5 FEE FOR SUBPOENA WITNESS APPEARANCE PLUS MILEAGE EXPENSE. | | | | | | | | | | | | |
| 01-51200-2230 | JUDICIAL UTIL-TELEPHONE | (700) | (562) | 138 | (700) | (76) | (350) | (700) | (700) | (700) | (700) | (700) |
| ONE TELEPHONE, ONE FAX LINE. | | | | | | | | | | | | |
| 01-51200-2900 | JUDICIAL SERVICE CONTRACT | (7,300) | (11,244) | (3,944) | (5,350) | (500) | (2,675) | (5,431) | (5,431) | (5,431) | (5,431) | (5,431) |
| TIPPS \$3,631; COPIER SERVICE CONTRACT \$300 (25\$/MO); AND ETIME \$1,500 (\$375 PER QUARTER). | | | | | | | | | | | | |
| 01-51200-3100 | JUDICIAL OFFICE SUPPLIES | (2,000) | (768) | 1,232 | (2,000) | (81) | (1,000) | (1,000) | (1,000) | (1,000) | (1,000) | (1,000) |
| REDUCTION IN EXPENDITURE FROM 2025 TO 2026 DUE TO LOW EXPENDITURE RATE IN 2024 AND 2025; COMPUTER SUPPLIES, REFERENCE WORKS. | | | | | | | | | | | | |
| 01-51200-3250 | JUDICIAL ASSN DUES | (845) | (845) | - | (845) | (205) | (423) | (855) | (855) | (855) | (855) | (855) |
| FOR MUNICIPAL JUDGE: WI JUDGES ASSOCIATION (\$800/YEAR); FOR CLERK OF COURT: WI MUNICIPAL CLERKS' ASSOCIATION (\$55/YEAR). | | | | | | | | | | | | |
| 01-51200-3300 | JUDICIAL TRAVEL | (500) | (585) | (85) | (500) | 98 | (250) | (1,000) | (1,000) | (1,000) | (1,000) | (1,000) |
| FOR MUNICIPAL JUDGE: MUNICIPAL JUDGES' ANNUAL CONFERENCE - \$200 FOR LODGING, MILEAGE AT IRS RATE, MEALS PER TOMAH FINANCIAL STABILITY GUIDEBOOK, \$90 FOR MEALS; FOR CLERK OF COURT: MUNICIPAL CLERK OF COURT ANNUAL CONFERENCE - \$200 FOR LODGING, MILEAGE AT IRS RATE, MEALS AT \$90 FOR TWO DAYS; USING 600 TOTAL MILES TO ESTIMATE COST YIELDS \$420 MILEAGE EXPENDITURE FOR 2026; TRAVEL TO STATE MANDATED TRAINING. | | | | | | | | | | | | |
| 01-51200-3350 | JUDICIAL TRAINING | (250) | (40) | 210 | (250) | - | (125) | (190) | (190) | (190) | (190) | (190) |
| STATE MANDATED TRAINING; FOR MUNICIPAL JUDGE: \$150/YR; FOR MUNICIPAL CLERK OF COURT: \$40/YR. | | | | | | | | | | | | |
| OPERATIONS TOTAL | | (12,195) | (14,815) | (2,620) | (10,245) | (1,179) | (5,123) | (10,176) | (10,176) | (10,176) | (10,176) | (10,176) |
| JUDICIAL DEPARTMENT TOTAL EXPENDITURES | | (121,060) | (123,689) | (2,629) | (122,929) | (57,285) | (61,465) | (129,137) | (129,137) | (129,137) | (129,137) | (129,137) |

FUND: 01 - GENERAL FUND
GENERAL GOVERNMENT

| ACCOUNT NUMBER | ACCOUNT NAME | 2024 BUDGET | 2024 ACTUAL | (OVER)/ UNDER | 2025 BUDGET | 6 MONTHS 2025 ACTUAL | 6 MONTHS 2025 PROJECTION | PRELIMINARY 2026 BUDGET | DEPT. HEAD 2026 BUDGET | COMMITTEE 2026 BUDGET | PROPOSED 2026 BUDGET | ADOPTED 2026 BUDGET |
|---|---|-------------|-------------|---------------|-------------|----------------------|--------------------------|-------------------------|------------------------|-----------------------|----------------------|---------------------|
| 51300 - LEGAL | | | | | | | | | | | | |
| OPERATIONS | | | | | | | | | | | | |
| 01-51300-2100 | LEGAL PROF SERVICES | (65,000) | (43,783) | 21,217 | (65,000) | (25,000) | (32,500) | (65,000) | (65,000) | (65,000) | (65,000) | (65,000) |
| CITY ATTORNEY CONTRACT FLAT RATE \$32,400 (\$2,700/MO)(INCLUDES WEDNESDAY MUNICIPAL COURT APPEARANCES, COUNCIL MEETINGS,GENERAL LEGAL ADVICE); SPECIAL LEGAL FEES (INCLUDES UNION NEGOTIATIONS, CIRCUIT COURT APPEARANCES (APPEALS), NON ROUTINE CITY LEGAL ISSUES, SUPERFUND SITE CONSULTATION, TRAVEL EXPENSES FOR COURT APPEARANCE OUT OF THE AREA, ETC.). | | | | | | | | | | | | |
| OPERATIONS TOTAL | | (65,000) | (43,783) | 21,217 | (65,000) | (25,000) | (32,500) | (65,000) | (65,000) | (65,000) | (65,000) | (65,000) |
| LEGAL DEPARTMENT TOTAL EXPENDITURES | | (65,000) | (43,783) | 21,217 | (65,000) | (25,000) | (32,500) | (65,000) | (65,000) | (65,000) | (65,000) | (65,000) |
| 51410 - MAYOR | | | | | | | | | | | | |
| PERSONNEL | | | | | | | | | | | | |
| 01-51420-1100 | MAYOR SAL-MANAGERIAL \$15,000 (EFFECTIVE 5/1/24) | (14,400) | (14,533) | (133) | (15,000) | (7,600) | - | (11,250) | (11,250) | (11,250) | (11,250) | (11,250) |
| MAYOR IS VOLUNTARILY REFUSING HIS COMPENSATION FOR FY26. MUST PLAN FOR WAGES IF A NEW MAYOR IS ELECTED IN APRIL. | | | | | | | | | | | | |
| \$15,000 X .75 = \$11,250 | | | | | | | | | | | | |
| 01-51410-1310 | MAYOR WIS RETIREMENT | - | - | - | - | - | - | - | - | - | - | - |
| NOT ELIGIBLE FOR WRS. | | | | | | | | | | | | |
| 01-51410-1320 | MAYOR SOCIAL SECURITY | (1,102) | (1,112) | (10) | (1,148) | (581) | (574) | (861) | (861) | (861) | (861) | (861) |
| BASED ON WAGE AMOUNT LISTED ABOVE. | | | | | | | | | | | | |
| 01-51410-1350 | MAYOR INCOME CONTINUE | - | - | - | - | - | - | - | - | - | - | - |
| NO PREMIUM. | | | | | | | | | | | | |
| PERSONNEL TOTAL | | (15,502) | (15,645) | (144) | (16,148) | (8,181) | (574) | (12,111) | (12,111) | (12,111) | (12,111) | (12,111) |
| OPERATIONS | | | | | | | | | | | | |
| 01-51410-2230 | MAYOR UTIL-TELEPHONE | (225) | (311) | (86) | (300) | (128) | (150) | (18) | (18) | (18) | (18) | (18) |
| 1 X \$1.50 MAINTENANCE FEE/MONTH X 12 MONTHS = \$18 | | | | | | | | | | | | |
| 01-51410-3100 | MAYOR OFFICE SUPPLIES | (150) | - | 150 | (150) | - | (75) | - | - | - | - | - |
| 01-51410-3200 | MAYOR PUB & SUBSCRIPTION | - | - | - | - | - | - | - | - | - | - | - |
| MAYOR'S PROCLAMATION, COMMUNITY UPDATE - MOVED TO LEGISLATIVE BUDGET IN 2024 | | | | | | | | | | | | |
| 01-51410-3300 | MAYOR TRAVEL | (250) | - | 250 | (250) | - | (125) | - | - | - | - | - |
| MOVED TO LEGISLATIVE BUDGET IN FY2026. | | | | | | | | | | | | |
| 01-51410-3350 | MAYOR TRAINING | (200) | - | 200 | (200) | - | (100) | - | - | - | - | - |
| MOVED TO LEGISLATIVE BUDGET IN FY2026. | | | | | | | | | | | | |
| 01-51410-3400 | MAYOR OPERATING SUPPLIES | (100) | (27) | 73 | (100) | - | (50) | (50) | (50) | (50) | (50) | (50) |
| OPERATIONS TOTAL | | (925) | (338) | 587 | (1,000) | (128) | (500) | (68) | (68) | (68) | (68) | (68) |
| MAYOR DEPARTMENT TOTAL EXPENDITURES | | (16,427) | (15,984) | 443 | (17,148) | (8,310) | (1,074) | (12,179) | (12,179) | (12,179) | (12,179) | (12,179) |

FUND: 01 - GENERAL FUND
GENERAL GOVERNMENT

| ACCOUNT NUMBER | ACCOUNT NAME | 2024 BUDGET | 2024 ACTUAL | (OVER)/ UNDER | 2025 BUDGET | 6 MONTHS 2025 ACTUAL | 6 MONTHS 2025 PROJECTION | PRELIMINARY 2026 BUDGET | DEPT. HEAD 2026 BUDGET | COMMITTEE 2026 BUDGET | PROPOSED 2026 BUDGET | ADOPTED 2026 BUDGET |
|--|-------------------------------|-------------|-------------|------------------|-------------|----------------------------|--------------------------------|-------------------------------|------------------------------|-----------------------------|----------------------------|---------------------------|
| 51415 - ADMINISTRATOR | | | | | | | | | | | | |
| PERSONNEL | | | | | | | | | | | | |
| 01-51415-1100 | ADMINISTRATOR SAL-MANAGERIAL | - | - | - | - | - | - | (40,061) | (40,061) | (40,061) | (40,061) | (40,061) |
| NOTE: CITY ADMINISTRATOR SALARY DISTRIBUTION NEEDS TO BE EVALUATED. | | | | | | | | | | | | |
| CITY ADMINISTRATOR SALARY DISTRIBUTION: 35% GENERAL FUND, 30% ECONOMIC DEVELOPMENT FUND, 5% TID 8, 5% TID 9, 5% TID 10, 5% TID 11, 5% WATER ENTERPRISE, 5% WASTEWATER ENTERPRISE, 5% AMBULANCE ENTERPRISE. | | | | | | | | | | | | |
| 1 CITY ADMINISTRATOR: GRADE T, STEP 5 VOLUNTARILY DECREASED TO GRADE T, STEP 1 PLUS 2.7% COLA = \$114,459 X .35 = \$40,061 | | | | | | | | | | | | |
| 01-51415-1120 | ADMINISTRATOR SAL-SUPPORT | - | - | - | - | - | - | (41,981) | (41,981) | (41,981) | (41,981) | (41,981) |
| 1 HUMAN RESOURCES GENERALIST/PAYROLL SPECIALIST: 25% - GRADE H, STEP 5 INCREASED TO GRADE H, STEP 6 PLUS 2.7% COLA = \$55,974 X 0.75 = \$41,981 | | | | | | | | | | | | |
| 01-51415-1140 | ADMINISTRATOR OVERTIME | - | - | - | - | - | - | (2,099) | (2,099) | (2,099) | (2,099) | (2,099) |
| 1 HOUR PER WEEK FOR 52 WEEKS = \$26.91/HR X 52HOURS X 1.5 = \$2,099 | | | | | | | | | | | | |
| 01-51415-1250 | ADMINISTRATOR LONGEVITY | - | - | - | - | - | - | - | - | - | - | - |
| NOT ELIGIBLE. | | | | | | | | | | | | |
| 01-51415-1290 | ADMINISTRATOR NON-ELECT/COMP | - | - | - | - | - | - | (1,050) | (1,050) | (1,050) | (1,050) | (1,050) |
| CITY ADMINISTRATOR SALARY DISTRIBUTION: 35% GENERAL FUND, 30% ECONOMIC DEVELOPMENT FUND, 5% TID 8, 5% TID 9, 5% TID 10, 5% TID 11, 5% WATER ENTERPRISE, 5% WASTEWATER ENTERPRISE, 5% AMBULANCE ENTERPRISE. | | | | | | | | | | | | |
| \$250/MO X 12 MONTHS X 0.35 = \$1,050 | | | | | | | | | | | | |
| 01-51415-1310 | ADMINISTRATOR WIS RETIRMENT | - | - | - | - | - | - | (6,134) | (6,134) | (6,134) | (6,134) | (6,134) |
| BASED ON SALARIES LISTED ABOVE. | | | | | | | | | | | | |
| 01-51415-1320 | ADMINISTRATOR SOCIAL SECURITY | - | - | - | - | - | - | (6,518) | (6,518) | (6,518) | (6,518) | (6,518) |
| BASED ON SALARIES LISTED ABOVE. | | | | | | | | | | | | |
| 01-51415-1330 | ADMINISTRATOR LIFE INSURANCE | - | - | - | - | - | - | (93) | (93) | (93) | (93) | (93) |
| NOTE: BUDGETED FOR LIFE INSURANCE FOR BOTH EMPLOYEES, BUT CURRENT CITY ADMINISTRATOR ELECTS TO NOT RECEIVE LIFE INSURANCE COVERAGE. THIS SHOULD RESULT IN A SURPLUS FOR THIS ACCOUNT. | | | | | | | | | | | | |
| 01-51415-1340 | ADMINISTRATOR MED HEALTH | - | - | - | - | - | - | (30,184) | (30,184) | (30,184) | (30,184) | (30,184) |
| NOTE: CURRENT CITY ADMINISTRATOR ELECTS TO NOT RECEIVE HEALTH INSURANCE. | | | | | | | | | | | | |
| 01-51415-1350 | ADMINISTRATOR INCOME | - | - | - | - | - | - | - | - | - | - | - |
| NO PREMIUM AT THIS TIME. | | | | | | | | | | | | |
| PERSONNEL TOTAL | | - | - | - | - | - | - | (128,120) | (128,120) | (128,120) | (128,120) | (128,120) |
| OPERATIONS | | | | | | | | | | | | |
| 01-51415-2100 | ADMINISTRATOR PROF SERVICES | - | - | - | - | - | - | - | - | - | - | - |
| 01-51415-2230 | ADMINISTRATOR UTIL-TELEPHONE | - | (1,517) | (1,517) | - | (451) | - | (1,846) | (1,846) | (1,846) | (1,846) | (1,846) |
| 2 LANDLINES: \$900/YR | | | | | | | | | | | | |
| 1 CELL PHONE: \$504/YR | | | | | | | | | | | | |
| INTERNET: \$379/YR | | | | | | | | | | | | |
| ACCOUNTING FOR INFLATION: \$1,783 + 3.5% = \$1,846 | | | | | | | | | | | | |
| 01-51415-3100 | ADMINISTRATOR OFFICE | - | - | - | - | - | - | (1,200) | (1,200) | (1,200) | (1,200) | (1,200) |

FUND: 01 - GENERAL FUND
GENERAL GOVERNMENT

| ACCOUNT NUMBER | ACCOUNT NAME | 2024 BUDGET | 2024 ACTUAL | (OVER)/ UNDER | 2025 BUDGET | 6 MONTHS 2025 ACTUAL | 6 MONTHS 2025 PROJECTION | PRELIMINARY 2026 BUDGET | DEPT. HEAD 2026 BUDGET | COMMITTEE 2026 BUDGET | PROPOSED 2026 BUDGET | ADOPTED 2026 BUDGET |
|----------------|---|-------------|-------------|---------------|-------------|----------------------|--------------------------|-------------------------|------------------------|-----------------------|----------------------|---------------------|
| | OFFICE SUPPLIES BUDGETED AT \$100 PER MONTH | | | | | | | | | | | |
| | LEGAL PADS | | | | | | | | | | | |
| | PENS | | | | | | | | | | | |
| | POST IT NOTES | | | | | | | | | | | |
| | PAPER CLIPS | | | | | | | | | | | |
| | STAPLES | | | | | | | | | | | |
| | 6-PART FOLDERS | | | | | | | | | | | |
| | MANILA FOLDERS | | | | | | | | | | | |
| | SHEET PROTECTORS | | | | | | | | | | | |
| | NOTEBOOKS | | | | | | | | | | | |
| | PRINTER PAPER | | | | | | | | | | | |
| | PRINTER INK | | | | | | | | | | | |
| 01-51415-3200 | ADMINISTRATOR PUB & SUB | - | - | | - | - | - | - | - | - | - | - |
| 01-51415-3250 | ADMINISTRATOR ASSN DUES | - | - | | - | - | - | (1,331) | (1,331) | (1,331) | (1,331) | (1,331) |
| | MEMBERSHIP DUES | | | | | | | | | | | |
| | INTERNATIONAL CITY/COUNTY MANAGEMENT ASSOCIATION: \$837 | | | | | | | | | | | |
| | WISCONSIN CITY/COUNTY MANAGEMENT ASSOCIATION: \$194 | | | | | | | | | | | |
| | NATIONAL HUMAN RESOURCES ASSOCIATION: \$160 (CUT FOR FY26 DUE TO LACK OF FUNDS) | | | | | | | | | | | |
| | SOCIETY OF HUMAN RESOURCES MANAGEMENT: \$300 | | | | | | | | | | | |
| | GOVERNMENT FINANCE OFFICERS ASSOCIATION: GROUP MEMBERSHIP FOR THE ENTIRE CITY, PAID FOR IN TREASURY DEPARTMENT BUDGET | | | | | | | | | | | |
| | TOTAL: \$1,491-\$160 = \$1,331 | | | | | | | | | | | |
| 01-51415-3300 | ADMINISTRATOR TRAVEL | - | - | | - | - | - | (2,700) | (2,700) | (2,700) | (2,700) | (2,700) |

FUND: 01 - GENERAL FUND
GENERAL GOVERNMENT

| ACCOUNT NUMBER | ACCOUNT NAME | 2024 BUDGET | 2024 ACTUAL | (OVER)/ UNDER | 2025 BUDGET | 6 MONTHS 2025 ACTUAL | 6 MONTHS 2025 PROJECTION | PRELIMINARY 2026 BUDGET | DEPT. HEAD 2026 BUDGET | COMMITTEE 2026 BUDGET | PROPOSED 2026 BUDGET | ADOPTED 2026 BUDGET |
|----------------|---|-------------|-------------|---------------|-------------|----------------------|--------------------------|-------------------------|------------------------|-----------------------|----------------------|---------------------|
| | ANNUAL 4TH OF JULY EMPLOYEE APPRECIATE BBQ: \$500 | | | | | | | | | | | |
| | ANNUAL CHRISTMAS PARTY: \$500 | | | | | | | | | | | |
| | EMPLOYEE OF THE MONTH STIPEND: \$100/MO X 12 MONTHS = \$1,200 IN STIPENDS (WILL NOT BUDGET DUE TO LACK FUNDS) | | | | | | | | | | | |
| | EMPLOYEE OF THE QUARTER STIPEND: \$500/QTR X 4 MONTHS = \$2,000 IN STIPENDS (WILL NOT BUDGET DUE TO LACK FUNDS) | | | | | | | | | | | |
| | EMPLOYEE OF THE YEAR STIPEND: \$1,000 X 1 YEAR = \$1,000 IN STIPENDS (WILL NOT BUDGET DUE TO LACK FUNDS) | | | | | | | | | | | |
| | PICTURE FRAMES FOR EMPLOYEE OF THE MONTH/QUARTER/YEAR CERTIFICATES AND PICTURES: \$20 X 34 FRAMES = \$680 (WILL NOT BUDGET DUE TO LACK FUNDS) | | | | | | | | | | | |
| | TOTAL: \$5,880 (WILL ONLY BUDGET FOR ANNUAL EMPLOYEE MORALE EVENTS IN FY26 DUE TO LACK OF FUNDS) | | | | | | | | | | | |
| | OPERATIONS TOTAL | - | (1,517) | (1,517) | - | (451) | - | (9,477) | (9,477) | (9,477) | (9,477) | (9,477) |
| | ADMINISTRATOR DEPARTMENT TOTAL EXPENDITURES | - | (1,517) | (1,517) | - | (451) | - | (137,597) | (137,597) | (137,597) | (137,597) | (137,597) |

City Clerk Office

MISSION

The Clerk's office is the most multi-faceted department of city government with a wide array of duties and statutory responsibilities providing the professional link between the citizens, the governing body, and agencies of government at all levels. The Clerk has care and custody of the corporate seal and all records of the City, and is also responsible for supervision of elections, licensing, city insurance, and carries out the duties and responsibilities set forth by state statutes and city ordinances. The primary mission of the City Clerk's Office is to serve the best interests of the people while maintaining neutrality and impartiality, rendering equal service to all.

2025 DEPARTMENT ACHIEVEMENTS

- City Clerk completed Year three of UW-Green Bay Wisconsin Certified Municipal Clerk Training
- Restructured the organization of the Clerk's Office
- Successfully completed the 2025 Spring Primary and 2025 Spring Election
- Executed the new records retention schedule for the City of Tomah to streamline records retention processes and disposed of outdated City records

2026 DEPARTMENT GOALS

- Successful organization and execution of 2026 Spring Primary, 2026 Spring Election, 2026 Partisan Primary, and 2026 General Election
- Update all license and permit applications to execute a new fee schedule approved by the City Council for Fiscal Year 2026
- City Clerk to complete Year Four of UW-Green Bay Wisconsin Certified Municipal Clerk/Treasurer Training and apply for WI Certified Municipal Clerk certification
- Streamline procedures for receiving and fulfilling public records requests
- Continue to provide quality service to the City of Tomah and its residents

FUND: 01 - GENERAL FUND
CITY CLERK AND ELECTIONS

| ACCOUNT NUMBER | ACCOUNT NAME | 2024 BUDGET | 2024 ACTUAL | (OVER)/ UNDER | 2025 BUDGET | 6 MONTHS 2025 ACTUAL | 6 MONTHS 2025 PROJECTION | PRELIMINARY 2026 BUDGET | DEPT. HEAD 2026 BUDGET | COMMITTEE 2026 BUDGET | PROPOSED 2026 BUDGET | ADOPTED 2026 BUDGET |
|--|-------------------------------|------------------|------------------|----------------|------------------|----------------------|--------------------------|-------------------------|------------------------|-----------------------|----------------------|---------------------|
| 51420 - CITY CLERK | | | | | | | | | | | | |
| PERSONNEL | | | | | | | | | | | | |
| 01-51420-1100 | CITY CLERK SAL-MANAGERIAL | (84,903) | (94,326) | (9,424) | (87,678) | (36,609) | (43,839) | (90,008) | (90,008) | (90,008) | (90,008) | (90,008) |
| CITY CLERK FULL SALARY (REMOVAL OF HR DUTIES RESULTED IN TRANSFER OF FUNDING FROM AMBULANCE/WATER/SEWER ENTERPRISES TO 100% GENERAL FUND FROM 2025 TO 2026); 2.7% COLA INCREASE FROM 2025 TO 2026; STEP INCREASE FROM STEP 2 TO STEP 3 FROM 2025-2026. | | | | | | | | | | | | |
| 01-51420-1120 | CITY CLERK SAL-SUPPORT | (74,543) | (69,730) | 4,812 | (82,048) | (35,978) | (41,024) | (25,568) | (25,568) | (25,568) | (25,568) | (25,568) |
| PART-TIME DEPUTY CLERK FULL SALARY; 2.7% COLA INCREASE FROM 2025 TO 2026; STEP INCREASE FROM STEP 1 TO STEP 2 FROM 2025 TO 2026. | | | | | | | | | | | | |
| 01-51420-1140 | CITY CLERK OVERTIME | (600) | (398) | 202 | (500) | - | (250) | (1,918) | (1,918) | (1,918) | (1,918) | (1,918) |
| 52 HOURS OF OVERTIME BUDGETED FOR PART TIME DEPUTY CLERK TO ACCOUNT FOR REMOVAL OF FULL TIME CHIEF DEPUTY CLERK; ONE HOUR OF OVERTIME PER WEEK. | | | | | | | | | | | | |
| 01-51420-1250 | CITY CLERK LONGEVITY | (325) | (326) | (1) | (420) | (190) | (210) | (240) | (240) | (240) | (240) | (240) |
| CITY CLERK IS DUE A \$20.00 PER MONTH STIPEND FOR LONGEVITY AFTER 4 YEARS OF SERVICE ON 6 DECEMBER 2025 PER THE EMPLOYEE HANDBOOK. | | | | | | | | | | | | |
| 01-51420-1290 | CITY CLERK NON-ELECTION | - | - | - | - | - | - | - | - | - | - | - |
| CITY CLERK HAS ELECTED TO PARTICIPATE IN BENEFITS PROGRAM. | | | | | | | | | | | | |
| 01-51420-1310 | CITY CLERK WIS RETIRE | (11,043) | (10,085) | 958 | (11,831) | (4,697) | (5,915) | (8,322) | (8,322) | (8,322) | (8,322) | (8,322) |
| REDUCTION IN EXPENDITURE DUE TO REMOVAL OF FULL TIME CHIEF DEPUTY CLERK POSITION. | | | | | | | | | | | | |
| 01-51420-1320 | CITY CLERK SOCIAL SECURITY | (12,243) | (12,050) | 193 | (13,022) | (5,299) | (6,511) | (8,842) | (8,842) | (8,842) | (8,842) | (8,842) |
| INCLUDES BOTH SOCIAL SECURITY AND MEDICARE COST; REDUCTION IN EXPENDITURE DUE TO REMOVAL OF FULL TIME CHIEF DEPUTY CLERK POSITION. | | | | | | | | | | | | |
| 01-51420-1330 | CITY CLERK LIFE INSURANCE | (125) | (171) | (46) | (175) | (87) | (88) | (87) | (87) | (87) | (87) | (87) |
| REDUCTION IN EXPENDITURE DUE TO REMOVAL OF FULL TIME CHIEF DEPUTY CLERK POSITION. | | | | | | | | | | | | |
| 01-51420-1340 | CITY CLERK MED HEALTH | (45,367) | (48,009) | (2,641) | (48,403) | (21,381) | (24,201) | (30,184) | (30,184) | (30,184) | (30,184) | (30,184) |
| REDUCTION IN EXPENDITURE DUE TO REMOVAL OF FULL TIME CHIEF DEPUTY CLERK POSITION. | | | | | | | | | | | | |
| PERSONNEL TOTAL | | (229,149) | (235,095) | (5,946) | (244,076) | (104,242) | (122,038) | (165,168) | (165,168) | (165,168) | (165,168) | (165,168) |
| OPERATIONS | | | | | | | | | | | | |
| 01-51420-2100 | CITY CLERK PROF SERVICE | (500) | (447) | 53 | - | (7) | - | (7,050) | (7,050) | (7,050) | (7,050) | (7,050) |
| \$447 AND \$7 EXPENDITURES ARE NOT ACCOUNTED FOR. | | | | | | | | | | | | |
| WEIGHTS AND MEASURES FLAT ANNUAL RATE: \$6,000 ADDITIONAL FEES FOR EACH INSPECTION: \$800 (FY24: \$0, FY23: \$800, FY22: \$800, FY 21: \$800) THE EXPENDITURE FOR WEIGHTS AND MEASURES WAS PREVIOUSLY ALLOCATED TO THE ZONING DEPARTMENT'S BUDGET UNDER INSPECTION PROFESSIONAL SERVICES. WEIGHTS AND MEASURES INSPECTIONS ARE A LEGAL REQUIREMENT MANDATED BY THE STATE OF WISCONSIN. THE DEPT OF AG, TRADE, AND CONSUMER PROTECTION HAS INSPECTORS THAT INSPECT LOCAL BUSINESSES IN TOMAH. THE STATE OF WISCONSIN CHARGES AN ANNUAL FLATE RATE TO THE CITY, PLUS A FEE FOR THE INDIVIDUAL INSPECTIONS. THE CITY OF TOMAH CHARGES THE BUSINESSES THE AMOUNT OF THE ADDITIONAL INSPECTION. ACCOUNTING FOR INFLATION: \$6,800 + 3.5% = \$7,038. | | | | | | | | | | | | |
| 01-51420-2230 | CITY CLERK UTIL-TELEPHONE | (750) | (690) | 60 | (750) | (311) | (375) | (777) | (777) | (777) | (777) | (777) |
| INCREASE FROM \$750 IN 2025 TO \$777 TO ACCOUNT FOR 3.5% INFLATION PER CONSUMER PRICE INDEX. | | | | | | | | | | | | |
| 01-51420-2900 | CITY CLERK SERVICE CONTRACT | (3,000) | (3,194) | (194) | (3,500) | (1,542) | (1,750) | (3,623) | (3,623) | (3,623) | (3,623) | (3,623) |
| INCREASE FROM \$3,500 TO \$3,623 TO ACCOUNT FOR 3.5% INFLATION PER CPI; POSTAGE METER, COPY MACHINE CONTRACT, OTHER MISC. | | | | | | | | | | | | |
| 01-51420-3100 | CITY CLERK OFFICE SUPPLIES | (5,000) | (3,885) | 1,115 | (5,000) | (1,307) | (2,500) | (3,000) | (3,000) | (3,000) | (3,000) | (3,000) |
| NO INCREASE DUE TO SLOW RATE OF EXPENDITURE IN 2025; POSTAGE, LICENSES, COPY PAPER, OFFICE SUPPLIES, ETC. | | | | | | | | | | | | |
| 01-51420-3200 | CITY CLERK PUB & SUBSCRIPTION | (4,050) | (1,518) | 2,532 | (3,000) | (896) | (1,500) | (3,000) | (3,000) | (3,000) | (3,000) | (3,000) |
| NO INCREASE DUE TO SLOW RATE OF EXPENDITURE IN 2025; LIQUOR LICENSE PUBLICATIONS, CITY DIRECTORY | | | | | | | | | | | | |
| 01-51420-3250 | CITY CLERK ASSN DUES | (400) | (65) | 335 | (400) | (394) | (200) | (200) | (200) | (200) | (200) | (200) |
| INTERNATIONAL INSTITUTE OF MUNICIPAL CLERKS FOR CITY CLERK (\$135); WI MUNICIPAL CLERK'S ASSOCIATION FOR CITY CLERK AND DEPUTY CLERK (\$65 PER PERSON). | | | | | | | | | | | | |
| 01-51420-3300 | CITY CLERK TRAVEL | (600) | - | 600 | (600) | - | (300) | (1,000) | (1,000) | (1,000) | (1,000) | (1,000) |
| 2026 WMCA CONFERENCE FOR CITY CLERK: \$222 FOR LODGING (\$110/NIGHT GOVT RATE X 2 NIGHTS), MILEAGE AT IRS RATE - USING 600 TOTAL MILES TO ESTIMATE COST YIELDS \$420 MILEAGE EXPENDITURE FOR 2026, MEALS PER TOMAH FINANCIAL STABILITY GUIDEBOOK, \$90 FOR MEALS = \$732 ESTIMATED. | | | | | | | | | | | | |
| 01-51420-3350 | CITY CLERK TRAINING | (1,200) | (499) | 701 | (950) | (998) | (475) | (1,000) | (1,000) | (1,000) | (1,000) | (1,000) |
| UW GB CLERKS INSTITUTE YEAR 4 FOR CITY CLERK (\$500), WMCA MEETINGS (\$200), LEAGUE OF WISCONSIN MUNICIPALITIES INSTITUTE. | | | | | | | | | | | | |
| 01-51420-3400 | CITY CLERK OPERATING | (300) | (455) | (155) | (300) | - | (150) | - | - | - | - | - |
| NO JUSTIFICATION FOR THIS EXPENDITURE. | | | | | | | | | | | | |
| OPERATIONS TOTAL | | (15,800) | (10,752) | 5,048 | (14,500) | (5,454) | (7,250) | (19,650) | (19,650) | (19,650) | (19,650) | (19,650) |
| CITY CLERK DEPARTMENT TOTAL EXPENDITURES | | (244,949) | (245,848) | (899) | (258,576) | (109,696) | (129,288) | (184,818) | (184,818) | (184,818) | (184,818) | (184,818) |

FUND: 01 - GENERAL FUND
CITY CLERK AND ELECTIONS

| ACCOUNT NUMBER | ACCOUNT NAME | 2024 BUDGET | 2024 ACTUAL | (OVER)/ UNDER | 2025 BUDGET | 6 MONTHS 2025 ACTUAL | 6 MONTHS 2025 PROJECTION | PRELIMINARY 2026 BUDGET | DEPT. HEAD 2026 BUDGET | COMMITTEE 2026 BUDGET | PROPOSED 2026 BUDGET | ADOPTED 2026 BUDGET |
|---|----------------------------|-----------------|-----------------|---------------|-----------------|----------------------|--------------------------|-------------------------|------------------------|-----------------------|----------------------|---------------------|
| 51440 - ELECTIONS | | | | | | | | | | | | |
| PERSONNEL | | | | | | | | | | | | |
| 01-51440-1120 | ELECTIONS SAL-SUPPORT | - | (548) | (548) | - | - | - | (600) | (600) | (600) | (600) | (600) |
| BUDGETING \$600 TO ACCOUNT FOR THE 2024 EXPENDITURE OF \$548. | | | | | | | | | | | | |
| 01-51440-1130 | ELECTIONS SAL-OPERATION | (13,500) | (13,015) | 485 | (5,500) | (7,151) | (2,750) | (16,000) | (16,000) | (16,000) | (16,000) | (16,000) |
| 22 TOTAL ELECTION WORKERS PER ELECTION (4 ELECTIONS IN 2026) - 2 CHIEF INSPECTORS (\$14.23/HR), 18 ELECTION WORKERS (\$11.54/HR) (4 WILL ACT AS SPECIAL VOTING DEPUTIES) | | | | | | | | | | | | |
| 01-51440-1140 | ELECTIONS OVERTIME | (600) | - | 600 | - | - | - | (3,500) | (3,500) | (3,500) | (3,500) | (3,500) |
| 95 HOURS OF OVERTIME FOR PART TIME DEPUTY CLERK TO ASSIST DURING FOUR ELECTION (FEB, APR, AUG, NOV (MAYORAL AND GUBERNATORIAL)) | | | | | | | | | | | | |
| 01-51440-1310 | ELECTIONS WIS RETIREMENT | - | - | - | - | - | - | - | - | - | - | - |
| 01-51440-1320 | ELECTIONS SOCIAL SECURITY | (1,079) | (27) | 1,052 | (421) | - | (210) | (1,224) | (1,224) | (1,224) | (1,224) | (1,224) |
| PERSONNEL TOTAL | | (15,179) | (13,590) | 1,589 | (5,921) | (7,151) | (2,960) | (21,324) | (21,324) | (21,324) | (21,324) | (21,324) |
| OPERATIONS | | | | | | | | | | | | |
| 01-51440-2900 | ELECTIONS SERVICE CONTRACT | (1,000) | (470) | 530 | (1,300) | (484) | (650) | (500) | (500) | (500) | (500) | (500) |
| REDUCTION FROM \$1,300 TO \$750 AS EXPENDITURE HAS NOT EXCEEDED \$500 FOR PAST TWO YEARS. EXPENDITURE IS THE COST OF FIRMWARE UPDATES FOR ELECTION SOFTWARE FOR CYBERSECURITY PURPOSES. | | | | | | | | | | | | |
| 01-51440-3100 | ELECTIONS OFFICE SUPPLIES | (12,000) | (3,605) | 8,395 | (4,500) | (1,762) | (2,250) | (9,500) | (9,500) | (9,500) | (9,500) | (9,500) |
| INCREASE FROM \$4,500 TO \$12,000 DUE TO ESTIMATED COST OF 4 ELECTIONS BASED ON 2022 COST PLUS INFLATION (2022 COST = 10,197.20 (OVERBUDGET FOR FY22); ESTIMATED RATE OF INFLATION FROM 2022 TO 2026 = 14%; ESTIMATE FOR 2026 = \$11,624.81). | | | | | | | | | | | | |
| 01-51440-3200 | ELECTIONS PUB & SUBS | (3,000) | (2,293) | 707 | (1,750) | (418) | (875) | (1,750) | (1,750) | (1,750) | (1,750) | (1,750) |
| 2022 COST = \$1,347.31; 2022 COST PLUS 14% INFLATION = \$1,535.95; RECOMMEND MAINTAINING \$1,750; PUBLICATION OF FASCIMILE BALLOT, ABSENTEE BALLOT NOTICES, ROUTING ELECTION NOTICES. | | | | | | | | | | | | |
| 01-51440-3300 | ELECTIONS TRAVEL | - | - | - | - | - | - | - | - | - | - | - |
| 01-51440-3350 | ELECTIONS TRAINING | (1,000) | (306) | 694 | - | (480) | - | (200) | (200) | (200) | (200) | (200) |
| BUDGET \$200 FOR WISCONSIN ELECTION COMMISSION MANDATED TRAINING. | | | | | | | | | | | | |
| 01-51440-3400 | ELECTIONS OPERATING | (4,500) | (3,246) | 1,254 | (1,500) | (39) | (750) | (1,500) | (1,500) | (1,500) | (1,500) | (1,500) |
| MEAL REIMBURSEMENT RATES: \$10 - BREAKFAST, \$15 -LUNCH, \$20 FOR DINNER; 22 ELECTION WORKERS; 4 ELECTIONS; RECOMMEND \$3,960. | | | | | | | | | | | | |
| OPERATIONS TOTAL | | (21,500) | (9,919) | 11,581 | (9,050) | (3,182) | (4,525) | (13,450) | (13,450) | (13,450) | (13,450) | (13,450) |
| ELECTIONS DEPARTMENT TOTAL EXPENDITURES | | (36,679) | (23,509) | 13,170 | (14,971) | (10,333) | (7,485) | (34,774) | (34,774) | (34,774) | (34,774) | (34,774) |

FUND: 01 - GENERAL FUND
OTHER GENERAL GOVERNMENT

| ACCOUNT NUMBER | ACCOUNT NAME | 2024 BUDGET | 2024 ACTUAL | (OVER)/ UNDER | 2025 BUDGET | 6 MONTHS 2025 ACTUAL | 6 MONTHS 2025 PROJECTION | PRELIMINARY 2026 BUDGET | DEPT. HEAD 2026 BUDGET | COMMITTEE 2026 BUDGET | PROPOSED 2026 BUDGET | ADOPTED 2026 BUDGET |
|--|--------------------------------|-----------------|-----------------|----------------|-----------------|----------------------|--------------------------|-------------------------|------------------------|-----------------------|----------------------|---------------------|
| 51931 - LAW ENFORCEMENT INSURANCE | | | | | | | | | | | | |
| OPERATIONS | | | | | | | | | | | | |
| 01-51931-5100 | LAW ENFORCE INS LIABILITY | (10,632) | (10,632) | - | (11,270) | (17,424) | (5,635) | (16,844) | (16,844) | (16,844) | (16,844) | (16,844) |
| 01-51931-5110 | LAW ENFORCE INS PROPERTY | (8,588) | (5,936) | 2,653 | (6,292) | (7,772) | (3,146) | (7,167) | (7,167) | (7,167) | (7,167) | (7,167) |
| 01-51931-5120 | LAW ENFORCE INS WORK | (20,716) | (18,480) | 2,236 | (19,589) | (20,796) | (9,794) | (16,783) | (16,783) | (16,783) | (16,783) | (16,783) |
| 01-51931-5130 | GENERAL LAW ENFORCE INS BOILER | - | - | - | - | - | - | - | - | - | - | - |
| 01-51931-5140 | LAW ENFORCE INS AUTO | (10,218) | (6,681) | 3,537 | (7,081) | (7,686) | (3,541) | (7,878) | (7,878) | (7,878) | (7,878) | (7,878) |
| 01-51931-5150 | LAW ENFORCE INS BOND | (43) | (13) | 30 | (13) | - | (7) | (50) | (50) | (50) | (50) | (50) |
| 01-51931-5160 | LAW ENFORCE INS UNEM | - | - | - | - | - | - | - | - | - | - | - |
| OPERATIONS TOTAL | | (50,197) | (41,741) | 8,456 | (44,245) | (53,678) | (22,123) | (48,722) | (48,722) | (48,722) | (48,722) | (48,722) |
| LAW ENFORCEMENT INSURANCE TOTAL EXPENDITURES | | (50,197) | (41,741) | 8,456 | (44,245) | (53,678) | (22,123) | (48,722) | (48,722) | (48,722) | (48,722) | (48,722) |
| 51932 - HIGHWAY INSURANCE | | | | | | | | | | | | |
| OPERATIONS | | | | | | | | | | | | |
| 01-51932-5100 | HIGHWAY INS LIABILITY | (5,249) | (5,249) | - | (5,564) | (4,507) | (2,782) | (4,620) | (4,620) | (4,620) | (4,620) | (4,620) |
| 01-51932-5110 | HIGHWAY INS PROPERTY | (5,197) | (5,063) | 134 | (5,367) | (10,182) | (2,683) | (10,553) | (10,553) | (10,553) | (10,553) | (10,553) |
| 01-51932-5120 | HIGHWAY INS WORKER COMP | (12,988) | (11,586) | 1,402 | (12,281) | (13,036) | (6,141) | (10,522) | (10,522) | (10,522) | (10,522) | (10,522) |
| 01-51932-5140 | HIGHWAY INS AUTO INSURANCE | (15,012) | (18,705) | (3,694) | (19,828) | (19,581) | (9,914) | (20,069) | (20,069) | (20,069) | (20,069) | (20,069) |
| OPERATIONS TOTAL | | (38,446) | (40,603) | (2,158) | (43,039) | (47,307) | (21,520) | (45,764) | (45,764) | (45,764) | (45,764) | (45,764) |
| HIGHWAY INSURANCE DEPARTMENT TOTAL EXPENDITURES | | (38,446) | (40,603) | (2,158) | (43,039) | (47,307) | (21,520) | (45,764) | (45,764) | (45,764) | (45,764) | (45,764) |

FUND: 01 - GENERAL FUND
OTHER GENERAL GOVERNMENT

| ACCOUNT NUMBER | ACCOUNT NAME | 2024 BUDGET | 2024 ACTUAL | (OVER)/ UNDER | 2025 BUDGET | 6 MONTHS 2025 ACTUAL | 6 MONTHS 2025 PROJECTION | PRELIMINARY 2026 BUDGET | DEPT. HEAD 2026 BUDGET | COMMITTEE 2026 BUDGET | PROPOSED 2026 BUDGET | ADOPTED 2026 BUDGET |
|--|--|-----------------|-----------------|----------------|-----------------|----------------------|--------------------------|-------------------------|------------------------|-----------------------|----------------------|---------------------|
| 51938 - OTHER INSURANCE | | | | | | | | | | | | |
| OPERATIONS | | | | | | | | | | | | |
| 01-51938-5100 | OTHER INSURANCE LIABILITY | (20,692) | (22,315) | (1,623) | (24,069) | (17,570) | (12,034) | (17,957) | (17,957) | (17,957) | (17,957) | (17,957) |
| 01-51938-5110 | OTHER INSURANCE PROPERTY | (41,532) | (33,289) | 8,243 | (35,286) | (38,428) | (17,643) | (39,828) | (39,828) | (39,828) | (39,828) | (39,828) |
| 01-51938-5120 | OTHER INSURANCE WORK | (10,004) | (10,938) | (934) | (9,459) | (10,042) | (4,730) | (8,105) | (8,105) | (8,105) | (8,105) | (8,105) |
| 01-51938-5140 | OTHER INSURANCE AUTO | (7,870) | (18,931) | (11,060) | (20,066) | (20,466) | (10,033) | (20,976) | (20,976) | (20,976) | (20,976) | (20,976) |
| 01-51938-5150 | OTHER INSURANCE BOND | (351) | (994) | (643) | (1,053) | - | (527) | - | - | - | - | - |
| 01-51938-5160 | OTHER INSURANCE UNEM | (510) | - | 510 | (600) | - | (300) | - | - | - | - | - |
| OPERATIONS TOTAL | | (80,959) | (86,467) | (5,507) | (90,534) | (86,506) | (45,267) | (86,866) | (86,866) | (86,866) | (86,866) | (86,866) |
| OTHER INSURANCE DEPARTMENT TOTAL EXPENDITURES | | (80,959) | (86,467) | (5,507) | (90,534) | (86,506) | (45,267) | (86,866) | (86,866) | (86,866) | (86,866) | (86,866) |
| 51980 - OTHER GENERAL GOVERNMENT | | | | | | | | | | | | |
| OPERATIONS | | | | | | | | | | | | |
| 01-51980-2270 | OTHER GEN. GOV. RES- | - | - | - | - | - | - | - | - | - | - | - |
| 01-51980-2280 | OTHER GEN. GOV. RES- PD RETIREMENT PAYOUT | (29,500) | (11,468) | 18,032 | (30,000) | - | (15,000) | - | - | - | - | - |
| 01-51980-3400 | OTHER GEN GOV OPERATION | - | - | - | - | - | - | - | - | - | - | - |
| OPERATIONS TOTAL | | (29,500) | (11,468) | 18,032 | - | - | (15,000) | - | - | - | - | - |
| OTHER GENERAL GOVT TOTAL EXPENDITURES | | (29,500) | (11,468) | 18,032 | - | - | (15,000) | - | - | - | - | - |

Treasury Department

MISSION

The Treasurer's office collects, deposits, and invests all money received by the City of Tomah. The goal of the department is to handle these duties as efficiently as possible and in a manner that will be beneficial to the City. The Treasurer's office strives to offer excellent customer service to the public and to other departments within the City.

2025 DEPARTMENT ACHIEVEMENTS

- Migrated all City of Tomah financial functions to MiViewPoint.
- Implemented Invoice Cloud across all remaining city departments.
- Completed continuing education (Ehlers, CTI, UWGB, Master Academy) and integrated best practices into city operations.

2026 DEPARTMENT GOALS

- Educated customers and enhanced their understanding of the City of Tomah's new tax software system.
 - Successfully completed Year Two of the UW–Green Bay Treasurer's Institute.
- Completed training in the new tax software and coordinated all related logistics and implementation activities.

FUND: 01 - GENERAL FUND
TREASURER AND ASSESSOR

| ACCOUNT NUMBER | ACCOUNT NAME | 2024 BUDGET | 2024 ACTUAL | (OVER)/ UNDER | 2025 BUDGET | 6 MONTHS 2025 ACTUAL | 6 MONTHS 2025 PROJECTION | PRELIMINARY 2026 BUDGET | DEPT. HEAD 2026 BUDGET | COMMITTEE 2026 BUDGET | PROPOSED 2026 BUDGET |
|--------------------------|---|-------------|-------------|---------------|-------------|----------------------|--------------------------|-------------------------|------------------------|-----------------------|----------------------|
| 51520 - TREASURER | | | | | | | | | | | |
| PERSONNEL | | | | | | | | | | | |
| 01-51520-1100 | TREASURER SAL-MANAGERIAL 75% GENERAL FUND, WATER ENTERPRISE 5%, WASTEWATER ENTERPRISE 5%, AMBULANCE ENTERPRISE 5%, CDBG 5%, MASS TRANSIT 5%. TREASURER: GRADE P, STEP 2 INCREASED TO GRADE P, STEP 3 PLUS 2.7% COLA = \$92,861. GENERAL FUND AMOUNT: \$92,861 - \$3,000 (MASS TRANSIT CONTRIBUTION) X .75 = \$69,646. | (79,477) | (71,450) | 8,027 | (70,386) | (41,792) | (35,193) | (69,646) | (69,646) | (69,646) | (69,646) |
| 01-51520-1120 | TREASURER SAL-SUPPORT DEPUTY TREASURER (70% GENERAL FUND, 30% AMBULANCE ENTERPRISE): GRADE I, STEP 9 INCREASED TO GRADE I, STEP 10 PLUS 2.7% = \$64,735 X .70 = \$45,315. ACCOUNTS PAYABLE CLERK (100% GENERAL FUND): GRADE H, STEP 3 INCREASED TO GRADE H, STEP 4 PLUS 2.7% = \$53,901. TOTAL: \$99,216 | (120,444) | (134,752) | (14,308) | (125,083) | (65,188) | (62,541) | (99,216) | (99,216) | (99,216) | (99,216) |
| 01-51520-1140 | TREASURER SAL-OVERTIME OVERTIME NOT AUTHORIZED. | (500) | - | 500 | (500) | (519) | (250) | - | - | - | - |
| 01-51520-1250 | TREASURER LONGEVITY DEPUTY TREASURER: (\$45/MO FOR 7/12 MONTHS (ANNIVERSARY DATE IS 17 AUGUST 2025) = \$315) + (\$50/MO FOR 5/12 MONTHS = \$250) = \$565 ACCOUNTS PAYABLE: (\$15/MO FOR 7/12 MONTHS (ANNIVERSARY DATE IS 18 AUGUST 2025) = \$105) + (\$20/MO FOR 5/12 MONTHS = \$100) = \$205 TOTAL = (\$565 X .70) + \$205 = \$601 | (600) | (759) | (159) | (650) | (349) | (325) | (601) | (601) | (601) | (601) |
| 01-51520-1290 | TREASURER NON-ELECT | - | - | - | - | - | - | - | - | - | - |
| 01-51520-1310 | TREASURER WIS RETIREMENT TREASURER: 75% GENERAL FUND, WATER ENTERPRISE 5%, WASTEWATER ENTERPRISE 5%, AMBULANCE ENTERPRISE 5%, CDBG 5%, MASS TRANSIT 5%. = \$6,686 X .75 = \$5,015. DEPUTY TREASURER: 75% GENERAL FUND, WATER ENTERPRISE 5%, WASTEWATER ENTERPRISE 5%, AMBULANCE ENTERPRISE 5%, CDBG 5%, MASS TRANSIT 5%. = \$3,263 X .70 = \$2,285 ACCOUNTS PAYABLE: \$3,881 TOTAL: \$11,181 | (13,829) | (14,231) | (402) | (13,620) | (7,414) | (6,810) | (11,181) | (11,181) | (11,181) | (11,181) |
| 01-51520-1320 | TREASURER SOCIAL SECURITY TREASURER: 75% GENERAL FUND, WATER ENTERPRISE 5%, WASTEWATER ENTERPRISE 5%, AMBULANCE ENTERPRISE 5%, CDBG 5%, MASS TRANSIT 5%. = \$7,104 X .75 = \$4,973. DEPUTY TREASURER: 75% GENERAL FUND, WATER ENTERPRISE 5%, WASTEWATER ENTERPRISE 5%, AMBULANCE ENTERPRISE 5%, CDBG 5%, MASS TRANSIT 5%. = \$4,953 X .70 = \$3,468. ACCOUNTS PAYABLE: \$4,124. TOTAL: \$12,565 | (15,332) | (15,049) | 283 | (14,992) | (7,874) | (7,496) | (12,565) | (12,565) | (12,565) | (12,565) |
| 01-51520-1330 | TREASURER LIFE INSURANCE | (575) | (721) | (146) | (575) | (357) | (288) | (644) | (644) | (644) | (644) |

FUND: 01 - GENERAL FUND
TREASURER AND ASSESSOR

| ACCOUNT NUMBER | ACCOUNT NAME | 2024 BUDGET | 2024 ACTUAL | (OVER)/ UNDER | 2025 BUDGET | 6 MONTHS 2025 ACTUAL | 6 MONTHS 2025 PROJECTION | PRELIMINARY 2026 BUDGET | DEPT. HEAD 2026 BUDGET | COMMITTEE 2026 BUDGET | PROPOSED 2026 BUDGET |
|---|-------------------------------|-------------|-------------|---------------|-------------|----------------------|--------------------------|-------------------------|------------------------|-----------------------|----------------------|
| <p>TREASURER: 75% GENERAL FUND, WATER ENTERPRISE 5%, WASTEWATER ENTERPRISE 5%, AMBULANCE ENTERPRISE 5%, CDBG 5%, MASS TRANSIT 5%. = \$67 X .75 = \$51.</p> <p>DEPUTY TREASURER: 75% GENERAL FUND, WATER ENTERPRISE 5%, WASTEWATER ENTERPRISE 5%, AMBULANCE ENTERPRISE 5%, CDBG 5%, MASS TRANSIT 5%. = \$445 X .70 = \$312.</p> <p>ACCOUNTS PAYABLE: \$281.</p> <p>TOTAL: \$644</p> | | | | | | | | | | | |
| 01-51520-1340 | TREASURER MED HEALTH | (52,755) | (59,288) | (6,533) | (56,105) | (38,115) | (28,052) | (56,023) | (56,023) | (56,023) | (56,023) |
| <p>TREASURER: 75% GENERAL FUND, WATER ENTERPRISE 5%, WASTEWATER ENTERPRISE 5%, AMBULANCE ENTERPRISE 5%, CDBG 5%, MASS TRANSIT 5%. = \$30,184 X .75 = \$22,638.</p> <p>DEPUTY TREASURER: 75% GENERAL FUND, WATER ENTERPRISE 5%, WASTEWATER ENTERPRISE 5%, AMBULANCE ENTERPRISE 5%, CDBG 5%, MASS TRANSIT 5%. = \$30,184 X .70 = \$21,129.</p> <p>ACCOUNTS PAYABLE 100% GENERAL FUND: \$12,256 (WORST CASE SCENARIO)</p> <p>TOTAL: \$77,004</p> | | | | | | | | | | | |
| 01-51520-1350 | TREASURER INCOME CONTINUE | - | - | - | - | - | - | - | - | - | - |
| <p style="text-align: center;">NO PREMIUM FOR EMPLOYER NOR EMPLOYEE IN FY26.</p> | | | | | | | | | | | |
| PERSONNEL TOTAL | | (283,512) | (296,250) | (12,738) | (281,910) | (161,607) | (140,955) | (249,876) | (249,876) | (249,876) | (249,876) |
| OPERATIONS | | | | | | | | | | | |
| 01-51520-2230 | TREASURER UTIL-TELEPHONE | (800) | (703) | 97 | (750) | (262) | (375) | (584) | (584) | (584) | (584) |
| <p>LYNX IS THE PROVIDER.</p> <p>CURRENT EXPENDITURE IS \$376 AS OF 7 AUGUST 2025; END OF YEAR ESTIMATED EXPENDITURE IS \$564.</p> <p>ACCOUNTING FOR INFLATION: \$564 X 3.5% = \$584.</p> | | | | | | | | | | | |
| 01-51520-2900 | TREASURER'S SERVICE CONTRACTS | (1,500) | (1,081) | 419 | (1,700) | (1,129) | (850) | (1,760) | (1,760) | (1,760) | (1,760) |
| <p>CURRENCY COUNTER REPAIR AND MAINTENANCE: \$500/YR LEXIS NEXIS: \$1,200/YR (AMBULANCE ENTERPRISE ALSO PAYS \$1,200/YR, POLICE IS ON THEIR OWN LEXIS NEXIS CONTRACT)</p> <p>ACCOUNTING FOR INFLATION: \$1,700 + 3.5% = \$1,760.</p> | | | | | | | | | | | |
| 01-51520-3100 | TREASURER OFFICE SUPPLIES | (7,500) | (8,777) | (1,277) | (9,000) | (607) | (4,500) | (9,000) | (9,000) | (9,000) | (9,000) |
| <p>POSTAGE: ESTIMATED END OF YEAR EXPENDITURE IS \$4,650 + 10% (STANDARD POSTAGE RATE INCREASE FOR LAST THREE FYs) = \$5,115</p> <p>PRINTER PAPER PENS TAX DOCUMENTATION REPORTS MONROE COUNTY ENVELOPES INVOICE CLOUD FEES (\$270/MO)</p> <p>CURRENT EXPENDITURE FOR NON POSTAGE OFFICE SUPPLIES IS \$607; ESTIMATED END OF YEAR EXPENDITURE IS \$1,214</p> <p>ACCOUNTING FOR INFLATION:(\$1,214 + 3.5% = \$1,257) + \$5,115 = \$6,372</p> <p>WILL BUDGET \$9,000 FOR FY26 DUE TO THE ANOMALY PRESENTED BY A MASSIVE FLUCTUATION IN EXPENDITURE BETWEEN FY24 AND FY25 AS OF 10 SEPTEMBER 2025.</p> | | | | | | | | | | | |
| 01-51520-3200 | TREASURER PUB & SUBS | (500) | 50 | 550 | (500) | (78) | (250) | (150) | (150) | (150) | (150) |

FUND: 01 - GENERAL FUND
TREASURER AND ASSESSOR

| ACCOUNT NUMBER | ACCOUNT NAME | 2024 BUDGET | 2024 ACTUAL | (OVER)/ UNDER | 2025 BUDGET | 6 MONTHS 2025 ACTUAL | 6 MONTHS 2025 PROJECTION | PRELIMINARY 2026 BUDGET | DEPT. HEAD 2026 BUDGET | COMMITTEE 2026 BUDGET | PROPOSED 2026 BUDGET |
|-------------------------|---|-------------|-------------|---------------|-------------|----------------------|--------------------------|-------------------------|------------------------|-----------------------|----------------------|
| PUBLIC NOTICES | | | | | | | | | | | |
| 01-51520-3250 | TREASURER ASSN DUES | (200) | (115) | 85 | (265) | - | (133) | (415) | (415) | (415) | (415) |
| | WISCONSIN MUNICIPAL TREASURERS' ASSOCIATION: 2 X \$70 (INCLUDES \$10 RATE INCREASE FOR FY26) = \$140/YR (TREASURER AND DEPUTY TREASURER) | | | | | | | | | | |
| | WISCONSIN GOVERNMENT FINANCE OFFICERS' ASSOCIATION: 1 X \$25 (NO RATE INCREASE FOR FY26) = \$25/YR (TREASURER) | | | | | | | | | | |
| | GOVERNMENT FINANCE OFFICERS ASSOCIATION: 1 X \$250 | | | | | | | | | | |
| | TOTAL: \$415/YR | | | | | | | | | | |
| 01-51520-3300 | TREASURER TRAVEL | (1,000) | 48 | 1,048 | (1,000) | (109) | (500) | (3,500) | (3,500) | (3,500) | (3,500) |
| | MTAW SPRING CONFERENCE (IN-PERSON): 2 X (\$200 FOR LODGING (\$98/NIGHT GOVT RATE X 2 NIGHTS), MILEAGE AT IRS RATE - USING 600 TOTAL MILES TO ESTIMATE COST YIELDS \$420 MILEAGE EXPENDITURE FOR 2026, MEALS PER TOMAH FINANCIAL STABILITY GUIDEBOOK, \$90 FOR MEALS = \$710 ESTIMATED) = \$1,420. | | | | | | | | | | |
| | MTAW FALL CONFERENCE (VIRTUAL): NO TRAVEL REIMBURSEMENT AUTHORIZED. | | | | | | | | | | |
| | WGFOA FALL CONFERENCE: \$200 FOR LODGING (\$98/NIGHT GOVT RATE X 2 NIGHTS), MILEAGE AT IRS RATE - USING 600 TOTAL MILES TO ESTIMATE COST YIELDS \$420 MILEAGE EXPENDITURE FOR 2026, MEALS PER TOMAH FINANCIAL STABILITY GUIDEBOOK, \$90 FOR MEALS = \$710 ESTIMATED. | | | | | | | | | | |
| | GFOA SPRING CONFERENCE: \$200 FOR LODGING (\$98/NIGHT GOVT RATE X 2 NIGHTS), MILEAGE AT IRS RATE - USING 600 TOTAL MILES TO ESTIMATE COST YIELDS \$420 MILEAGE EXPENDITURE FOR 2026, MEALS PER TOMAH FINANCIAL STABILITY GUIDEBOOK, \$90 FOR MEALS = \$710 ESTIMATED. | | | | | | | | | | |
| | EHLERS TRAINING TRAVEL: MILEAGE AT IRS RATE - USING 600 TOTAL MILES TO ESTIMATE COST YIELDS \$420 MILEAGE EXPENDITURE FOR 2026. | | | | | | | | | | |
| | TOTAL: \$3,260 | | | | | | | | | | |
| | ACCOUNTING FOR INFLATION: \$3,260 + 3.5% = \$3,375 | | | | | | | | | | |
| 01-51520-3350 | TREASURER TRAINING | (1,000) | (293) | 707 | (1,000) | (316) | (500) | (1,569) | (1,569) | (1,569) | (1,569) |
| | EHLERS CONFERENCE: \$180 REGISTRATION FEES | | | | | | | | | | |
| | MTAW CONFERENCES: \$370 REGISTRATION FEES | | | | | | | | | | |
| | WGFOA CONFERENCE FEES: \$260 x 2 = \$520 | | | | | | | | | | |
| | UW-GREEN BAY CLERK AND TREASURERS' INSTITUTE TRAINING AND CERTIFICATION: \$499 | | | | | | | | | | |
| | TOTAL: \$1,569 | | | | | | | | | | |
| 01-51520-3360 | TREASURER EDUCATION | - | - | - | - | - | - | - | - | - | - |
| | NO JUSTIFICATION FOR BUDGET AT THIS TIME. | | | | | | | | | | |
| 01-51520-3400 | TREASURER OPERATING SUPPLIES | (2,500) | (3,184) | (684) | (1,000) | (1,568) | (500) | (1,035) | (1,035) | (1,035) | (1,035) |
| | CURRENT EXPENDITURE IS \$2,102.71 AS OF 17 SEPTEMBER 2025; ESTIMATED END OF YEAR EXPENDITURE IS \$2,803.61. | | | | | | | | | | |
| | OVERBUDGET DUE TO \$1,000 BEING DEDUCTED FROM THIS ACCOUNT INSTEAD OF THE PAYROLL ACCOUNT. | | | | | | | | | | |
| | ACCOUNTING FOR INFLATION: \$1,000 + 3.5% = \$1,035. | | | | | | | | | | |
| OPERATIONS TOTAL | | (15,000) | (14,491) | 945 | (15,215) | (4,067) | (7,608) | (18,013) | (18,013) | (18,013) | (18,013) |

FUND: 01 - GENERAL FUND
 TREASURER AND ASSESSOR

| ACCOUNT NUMBER | ACCOUNT NAME | 2024 BUDGET | 2024 ACTUAL | (OVER)/ UNDER | 2025 BUDGET | 6 MONTHS 2025 ACTUAL | 6 MONTHS 2025 PROJECTION | PRELIMINARY 2026 BUDGET | DEPT. HEAD 2026 BUDGET | COMMITTEE 2026 BUDGET | PROPOSED 2026 BUDGET |
|--|--------------|-------------|-------------|---------------|-------------|----------------------|--------------------------|-------------------------|------------------------|-----------------------|----------------------|
| TREASURER DEPARTMENT TOTAL EXPENDITURES | | (298,512) | (310,740) | (11,794) | (297,125) | (165,675) | (148,562) | (267,889) | (267,889) | (267,889) | (267,889) |

FUND: 01 - GENERAL FUND
TREASURER AND ASSESSOR

| ACCOUNT NUMBER | ACCOUNT NAME | 2024 BUDGET | 2024 ACTUAL | (OVER)/ UNDER | 2025 BUDGET | 6 MONTHS 2025 ACTUAL | 6 MONTHS 2025 PROJECTION | PRELIMINARY 2026 BUDGET | DEPT. HEAD 2026 BUDGET | COMMITTEE 2026 BUDGET | PROPOSED 2026 BUDGET |
|---|----------------------------|-------------|-------------|---------------|-------------|----------------------|--------------------------|-------------------------|------------------------|-----------------------|----------------------|
| 51530 - ASSESSOR | | | | | | | | | | | |
| OPERATIONS | | | | | | | | | | | |
| 01-51530-2100 | ASSESSOR PROF SERVICE | (52,000) | (49,805) | 2,195 | (55,000) | (23,512) | (27,500) | (53,800) | (53,800) | (53,800) | (53,800) |
| ASSOCIATED APPRAISALS YEARLY CONTRACT: \$46,000 | | | | | | | | | | | |
| MOBILE HOMES: \$3,800 (BUDGET FOR \$10 PER MOBILE HOME AT APPROXIMATELY 380 MOBILE HOMES IN THE CITY) | | | | | | | | | | | |
| STATE OF WISCONSIN MANUFACTURING: \$4,000 | | | | | | | | | | | |
| TOTAL: \$53,800 | | | | | | | | | | | |
| 01-51530-2230 | ASSESSOR UTIL-TELEPHONE | - | (182) | (182) | - | (26) | - | - | - | - | - |
| 01-51530-2900 | ASSESSOR SERVICE CONTRACTS | (2,200) | (5,814) | (3,614) | (4,000) | - | (2,000) | (4,110) | (4,110) | (4,110) | (4,110) |
| MARKET DRIVE | | | | | | | | | | | |
| \$3,876.99 + 6% = \$4,110. | | | | | | | | | | | |
| 01-51530-3100 | ASSESSOR OFFICE SUPPLIES | - | - | - | - | - | - | - | - | - | - |
| OPERATIONS TOTAL | | (54,200) | (55,801) | (1,601) | (59,000) | (23,539) | (29,500) | (57,910) | (57,910) | (57,910) | (57,910) |
| ASSESSOR DEPARTMENT TOTAL EXPENDITURES | | (54,200) | (55,801) | (1,601) | (59,000) | (23,539) | (29,500) | (57,910) | (57,910) | (57,910) | (57,910) |
| 51450 - COMPUTERS | | | | | | | | | | | |
| OPERATIONS | | | | | | | | | | | |
| 01-51450-2900 | COMPUTER SERVICE CONTRACT | (120,000) | (139,609) | (19,609) | (150,500) | (56,084) | (75,250) | (170,000) | (170,000) | (170,000) | (170,000) |
| 3RT NETWORK SERVER MANAGEMENT: \$100,500 (WAITING ON CONFIRMATION OF FY26 AMOUNT FROM 3RT) | | | | | | | | | | | |
| OTHER 3RT: \$15,000 (WAITING ON CONFIRMATION OF FY26 AMOUNT FROM 3RT) | | | | | | | | | | | |
| CIVIC PLUS: \$16,500 + 3.5% = \$17,077.50 | | | | | | | | | | | |
| MICROSOFT LICENSING: \$8,800 | | | | | | | | | | | |
| MUNICODE: \$4,000 + 3.5% = \$4,140 (NEED CONFIRMATION FROM CITY CLERK) | | | | | | | | | | | |
| MUNICODE: \$1,000 + 3.5% = \$1,035 (NEED CONFIRMATION FROM CITY CLERK) | | | | | | | | | | | |
| MUNICIPAL PROPERTY TAX COLLECTIONS/SPECIAL ASSESSMENTS SYSTEM (LANDNAV - MONROE COUNTY TAX PROCESSING SOFTWARE (CATALIS)): \$1,937.10 + 6% + \$500 = \$2,554. | | | | | | | | | | | |
| 1,500 ACA, | | | | | | | | | | | |
| 1,500 EACA | | | | | | | | | | | |
| 01-51450-3100 | COMPUTER OFFICE SUPPLIES | (1,500) | (3,645) | (2,145) | (1,500) | - | (750) | (1,500) | (1,500) | (1,500) | (1,500) |

FUND: 01 - GENERAL FUND
 TREASURER AND ASSESSOR

| ACCOUNT NUMBER | ACCOUNT NAME | 2024 BUDGET | 2024 ACTUAL | (OVER)/ UNDER | 2025 BUDGET | 6 MONTHS 2025 ACTUAL | 6 MONTHS 2025 PROJECTION | PRELIMINARY 2026 BUDGET | DEPT. HEAD 2026 BUDGET | COMMITTEE 2026 BUDGET | PROPOSED 2026 BUDGET |
|-----------------------------------|---|-------------|-------------|---------------|-------------|----------------------|--------------------------|-------------------------|------------------------|-----------------------|----------------------|
| 01-51450-3350 | GENERAL COMPUTER TRAINING | - | (4,604) | (4,604) | - | - | - | - | - | - | - |
| 01-51450-3400 | GEN COMPUTER OPERATING SUP | - | - | - | - | - | - | - | - | - | - |
| 01-51450-3500 | COMPUTER REPAIR & MAINTENANCE | (1,200) | - | 1,200 | (1,200) | - | (600) | (1,200) | (1,200) | (1,200) | (1,200) |
| | OPERATIONS TOTAL | (122,700) | (147,859) | (25,159) | (153,200) | (56,084) | (76,600) | (172,700) | (172,700) | (172,700) | (172,700) |
| | COMPUTERS DEPARTMENT TOTAL EXPENDITURES | (122,700) | (147,859) | (25,159) | (153,200) | (56,084) | (76,600) | (172,700) | (172,700) | (172,700) | (172,700) |
| 51540 - SPECIAL ACCOUNTING | | | | | | | | | | | |
| | OPERATIONS | | | | | | | | | | |
| 01-51540-2100 | SPEC ACCOUNTING PROF SERVICE | (27,000) | (33,276) | (6,276) | (30,000) | (12,498) | (15,000) | (30,000) | (30,000) | (30,000) | (30,000) |
| | 25,000 CLA AUDIT, 5,000 EHLERS CONTINUING DISCLOSURE | | | | | | | | | | |
| | OPERATIONS TOTAL | (27,000) | (33,276) | (6,276) | (30,000) | (12,498) | (15,000) | (30,000) | (30,000) | (30,000) | (30,000) |
| | SPECIAL ACCOUNTING DEPARTMENT TOTAL EXPENDITURES | (27,000) | (33,276) | (6,276) | (30,000) | (12,498) | (15,000) | (30,000) | (30,000) | (30,000) | (30,000) |

FUND: 01 - GENERAL FUND
GENERAL BUILDINGS

| ACCOUNT NUMBER | ACCOUNT NAME | 2024 BUDGET | 2024 ACTUAL | (OVER)/ UNDER | 2025 BUDGET | 6 MONTHS 2025 ACTUAL | 6 MONTHS 2025 PROJECTION | PRELIMINARY 2026 BUDGET | DEPT. HEAD 2026 BUDGET | COMMITTEE 2026 BUDGET | PROPOSED 2026 BUDGET | ADOPTED 2026 BUDGET |
|--|--------------------------------|-----------------|-----------------|---------------|-----------------|----------------------|--------------------------|-------------------------|------------------------|-----------------------|----------------------|---------------------|
| 51600 - GENERAL BUILDINGS | | | | | | | | | | | | |
| PERSONNEL | | | | | | | | | | | | |
| 01-51600-1130 | GENERAL BLDGS SAL-OPERATIONS | (58,051) | (56,472) | 1,579 | (59,890) | (29,380) | (29,945) | (62,193) | (62,193) | (62,193) | (62,193) | (62,193) |
| 1 CUSTODIAN/MAINTENANCE WORKER: GRADE H, STEP 14 INCREASED TO GRADE H, STEP 15 PLUS 2.7% COLA = \$62,193. | | | | | | | | | | | | |
| 01-51600-1140 | GENERAL BLDGS OVERTIME | - | (650) | (650) | (500) | (238) | (250) | (500) | (500) | (500) | (500) | (500) |
| NO CHANGE IN FY26. | | | | | | | | | | | | |
| 01-51600-1250 | GENERAL BLDGS LONGEVITY | (900) | (900) | - | (900) | (450) | (450) | (900) | (900) | (900) | (900) | (900) |
| NO CHANGE IN FY26. | | | | | | | | | | | | |
| 01-51600-1290 | GENERAL BLDGS NON-ELECT | (3,000) | (3,000) | - | (3,000) | (1,500) | (1,500) | (3,000) | (3,000) | (3,000) | (3,000) | (3,000) |
| 1 CUSTODIAN/MAINTENANCE WORKER. | | | | | | | | | | | | |
| 01-51600-1310 | GENERAL BLDGS WIS RETIREMENT | (4,275) | (4,003) | 271 | (4,433) | (2,090) | (2,217) | (4,514) | (4,514) | (4,514) | (4,514) | (4,514) |
| BASED ON WAGES LISTED ABOVE. | | | | | | | | | | | | |
| 01-51600-1320 | GENERAL BLDGS SOCIAL SECURITY | (4,739) | (4,672) | 67 | (4,880) | (2,415) | (2,440) | (4,797) | (4,797) | (4,797) | (4,797) | (4,797) |
| BASED ON WAGES LISTED ABOVE. | | | | | | | | | | | | |
| 01-51600-1330 | GENERAL BLDGS LIFE INSURANCE | (290) | (376) | (86) | (375) | (194) | (188) | (431) | (431) | (431) | (431) | (431) |
| - | | | | | | | | | | | | |
| 01-51600-1350 | GENERAL BLDGS INCOME | - | - | - | - | - | - | - | - | - | - | - |
| NO PREMIUM IN FY26. | | | | | | | | | | | | |
| PERSONNEL TOTAL | | (71,255) | (70,074) | 1,181 | (73,979) | (36,266) | (36,989) | (76,335) | (76,335) | (76,335) | (76,335) | (76,335) |
| OPERATIONS | | | | | | | | | | | | |
| 01-51600-2100 | GENERAL GEN BLDGS PROF SERVICE | - | - | - | - | - | - | - | - | - | - | - |
| NO JUSTIFICATION FOR BUDGET AT THIS TIME. | | | | | | | | | | | | |
| 01-51600-2200 | GENERAL BLDGS UTIL-GAS | (13,000) | (7,764) | 5,236 | (13,000) | (6,003) | (6,500) | (13,000) | (13,000) | (13,000) | (13,000) | (13,000) |
| WE ENERGIES IS THE PROVIDER; KNOWN RATE INCREASE OF 4.86% IN FY26. | | | | | | | | | | | | |
| CURRENT EXPENDITURE IS \$7,569.34 AS OF 25 SEPTEMBER 2025; ESTIMATED END OF YEAR EXPENDITURES IS \$10,093. | | | | | | | | | | | | |
| ACCOUNTING FOR 4.86% RATE INCREASE: \$10,093 + 4.86% = \$10,584. | | | | | | | | | | | | |
| 01-51600-2210 | GENERAL BLDGS UTIL-ELECT | (15,000) | (19,146) | (4,146) | (15,000) | (8,296) | (7,500) | (27,000) | (27,000) | (27,000) | (27,000) | (27,000) |
| ALLIANT ENERGY IS THE PROVIDER; KNOWN INCREASE OF 5.4% IN FY26. | | | | | | | | | | | | |
| CURRENT EXPENDITURE IS \$16,040.99 AS OF 15 AUGUST 2025; ESTIMATED END OF YEAR EXPENDITURE IS \$24,062. | | | | | | | | | | | | |
| ACCOUNTING FOR 5.4% RATE INCREASE: \$25,362. | | | | | | | | | | | | |
| 01-51600-2220 | GENERAL BLDGS UTIL-W&S | (3,000) | (2,791) | 209 | (3,000) | (1,404) | (1,500) | (3,000) | (3,000) | (3,000) | (3,000) | (3,000) |
| CITY UTILITIES ARE THE PROVIDER; NO RATE INCREASE IN FY26, RATE INCREASE IN FY27. | | | | | | | | | | | | |
| CURRENT EXPENDITURE IS \$2,102.33 AS OF 17 SEPTEMBER 2025; ESTIMATED END OF YEAR EXPENDITURE IS \$2,804. | | | | | | | | | | | | |
| 01-51600-2230 | GENERAL BLDGS UTIL-TELEPHONE | (500) | (619) | (119) | (500) | (403) | (250) | (1,000) | (1,000) | (1,000) | (1,000) | (1,000) |
| CURRENT EXPENDITURE IS \$709.37 AS OF 11 SEPTEMBER 2025; ESTIMATED END OF YEAR EXPENDITURE IS \$946. | | | | | | | | | | | | |
| ACCOUNTING FOR INFLATION: \$946 + 3.5% = \$980. | | | | | | | | | | | | |
| 01-51600-2900 | GENERAL BLDGS SERVICE CONTRACT | (5,000) | (8,219) | (3,219) | (7,500) | (5,499) | (3,750) | (14,000) | (14,000) | (14,000) | (14,000) | (14,000) |

FUND: 01 - GENERAL FUND
GENERAL BUILDINGS

| ACCOUNT NUMBER | ACCOUNT NAME | 2024 BUDGET | 2024 ACTUAL | (OVER)/ UNDER | 2025 BUDGET | 6 MONTHS | 6 MONTHS | PRELIMINARY | DEPT. HEAD | COMMITTEE | PROPOSED | ADOPTED |
|----------------|---|-------------|-------------|---------------|-------------|-------------|-----------------|-------------|-------------|-------------|-------------|-------------|
| | | | | | | 2025 ACTUAL | 2025 PROJECTION | 2026 BUDGET | 2026 BUDGET | 2026 BUDGET | 2026 BUDGET | 2026 BUDGET |
| | GENERATOR MAINTENANCE CONTRACT, ELEVATOR | | | | | | | | | | | |
| | TK ELEVATOR CORPORATION | | | | | | | | | | | |
| | CINTAS CORPORATION (FIRST AID KIT SUPPLIES) | | | | | | | | | | | |
| | EO JOHNSON | | | | | | | | | | | |
| | FIRE SUMMIT PROTECTION | | | | | | | | | | | |
| | BUREAU VERITAS NATIONAL ELEVATOR | | | | | | | | | | | |
| | FIRELINE SPRINKLER CORPORATION | | | | | | | | | | | |
| | GREAT RIVER WATER TREATMENT | | | | | | | | | | | |
| | BAN-KOE COMPANIES | | | | | | | | | | | |
| | BERNIE BUCHNER INCORPORATED | | | | | | | | | | | |
| | JOHN FABICK TRACTOR COMPANY (GENERATOR MAINTENANCE) | | | | | | | | | | | |
| | CURRENT EXPENDITURE IS \$9,248.57 AS OF 17 SEPTEMBER 2025; ESTIMATED END OF YEAR EXPENDITURE IS \$12,332. | | | | | | | | | | | |
| 01-51600-3350 | GENERAL BLDGS TRAINING | - | - | | - | - | - | - | - | - | - | - |
| | NO JUSTIFICATION FOR BUDGET AT THIS TIME. | | | | | | | | | | | |
| 01-51600-3400 | GENERAL BLDGS OPERATION | (3,000) | (2,405) | 595 | (3,500) | (382) | (1,750) | (3,000) | (3,000) | (3,000) | (3,000) | (3,000) |
| | CURRENT EXPENDITURE IS \$420.91 AS OF 7 AUGUST 2025; ESTIMATED END OF YEAR EXPENDITURE IS \$632. | | | | | | | | | | | |
| 01-51600-3500 | GENERAL BLDGS REPAIR | (17,000) | (22,623) | (5,623) | (12,500) | (1,976) | (6,250) | (17,000) | (17,000) | (17,000) | (17,000) | (17,000) |
| | CURRENT EXPENDITURE IS \$4,880.91 AS OF 18 SEPTEMBER 2025; ESTIMATED END OF YEAR EXPENDITURE IS \$6,508. | | | | | | | | | | | |
| | ACCOUNTING FOR INFLATION: \$6,508 + 3.5% = \$6,736. | | | | | | | | | | | |
| | A/C ON PUBLIC WORKS SIDE OF CITY HALL NEEDS TO BE REPLACED IN FY26 (WENT OUT THIS SUMMER). | | | | | | | | | | | |
| | OPERATIONS TOTAL | (56,500) | (63,567) | (7,067) | (55,000) | (23,963) | (27,500) | (78,000) | (78,000) | (78,000) | (78,000) | (78,000) |
| | GENERAL BUILDINGS DEPARTMENT TOTAL EXPENDITURES | (127,755) | (133,641) | (5,886) | (128,979) | (60,229) | (64,489) | (154,335) | (154,335) | (154,335) | (154,335) | (154,335) |

TOMAH POLICE DEPARTMENT

MISSION

The Tomah Police Department is committed to providing professional and ethical police services to the public. We will treat all with dignity and respect, while serving with integrity and honor.

2026 DEPARTMENT GOALS

1. Maintain full staffing levels throughout the department.
2. Continue fostering positive working relationships with city management and elected officials.
3. Retire K9 Viktor and acquire a dual-purpose K9 as a replacement.
4. Utilize technology to enhance operational efficiency.
5. Pursue and secure grant funding to support operational needs.

FUND: 01 - GENERAL FUND
POLICE DEPARTMENT

| ACCOUNT NUMBER | ACCOUNT NAME | 2024 BUDGET | 2024 ACTUAL | (OVER)/ UNDER | 2025 BUDGET | 6 MONTHS 2025 ACTUAL | 6 MONTHS 2025 PROJECTION | PRELIMINARY 2026 BUDGET | DEPT. HEAD 2026 BUDGET | COMMITTEE 2026 BUDGET | PROPOSED 2026 BUDGET |
|--------------------------------|--|-------------|-------------|---------------|-------------|----------------------|--------------------------|-------------------------|------------------------|-----------------------|----------------------|
| 52100 - LAW ENFORCEMENT | | | | | | | | | | | |
| PERSONNEL | | | | | | | | | | | |
| 01-52100-1100 | LAW ENFORCE SAL-MANAGERIAL | (408,766) | (408,208) | 557 | (410,995) | (205,183) | (205,498) | (438,233) | (438,233) | (438,233) | (438,233) |
| | CHIEF: GRADE R, STEP 12 INCREASED TO GRADE R, STEP 13 PLUS 2.7% COLA = \$122,847 | | | | | | | | | | |
| | ASSISTANT CHIEF: GRADE P, STEP 13 INCREASED TO GRADE P, STEP 14 PLUS 2.7% COLA = \$111,684 | | | | | | | | | | |
| | 2 LIEUTENANTS: 2 X (GRADE O, STEP 10 INCREASED TO GRADE O, STEP 11 PLUS 2.7% COLA) = 2 X \$101,851 = \$203,702 | | | | | | | | | | |
| 01-52100-1110 | LAW ENFORCE SAL- SUPER | (419,311) | (401,730) | 17,581 | (429,422) | (197,447) | (214,711) | (425,181) | (425,181) | (425,181) | (425,181) |
| | 5-SERGEANTS TOTAL | | | | | | | | | | |
| | 3 SERGEANTS: 3 X (GRADE L, STEP 12 INCREASED TO GRADE L, STEP 13 PLUS 2.7% COLA = 3 X \$85,620 = \$256,860 | | | | | | | | | | |
| | 1 SERGEANT: GRADE L, STEP 11 INCREASED TO GRADE L, STEP 12 PLUS 2.7% COLA = \$84,647 | | | | | | | | | | |
| | 1 SERGEANT: GRADE L, STEP 10 INCREASED TO GRADE L, STEP 11 PLUS 2.7% COLA = \$83,674 | | | | | | | | | | |
| 01-52100-1120 | LAW ENFORCE SAL- SUPPORT | (182,611) | (167,102) | 15,509 | (181,139) | (85,166) | (90,569) | (184,551) | (184,551) | (184,551) | (184,551) |
| | 1 ADMIN ASSISTANT: GRADE I, STEP 11 INCREASED TO GRADE I, STEP 12 PLUS 2.7% COLA = \$66,259 | | | | | | | | | | |
| | 2 FULL TIME POLICE CLERKS: GRADE D, STEP 15 (MAX) PLUS 2.7% COLA = \$44,786 X 2.7% COLA = \$89,572 | | | | | | | | | | |
| | 1 PART TIME CUSTODIAL SERVICE WORKER: GRADE D, STEP 3 INCREASED TO GRADE D, STEP 4 PLUS 2.7% = \$18.66 X 15 HOURS PER WEEK X 52 WEEKS = \$14,555 | | | | | | | | | | |
| | 1 PART-TIME EVIDENCE CUSTODIAN: GRADE H, STEP 6 INCREASED TO GRADE H, STEP 7 PLUS 2.7% = \$27.24 X 10 HOURS PER WEEK X 52 WEEKS = \$14,165 | | | | | | | | | | |
| 01-52100-1130 | LAW ENFORCE SAL- SUPPORT | (815,388) | (768,392) | 46,996 | (875,765) | (426,787) | (437,882) | (914,264) | (914,264) | (914,264) | (914,264) |

FUND: 01 - GENERAL FUND
POLICE DEPARTMENT

| ACCOUNT NUMBER | ACCOUNT NAME | 2024 BUDGET | 2024 ACTUAL | (OVER)/ UNDER | 2025 BUDGET | 6 MONTHS 2025 ACTUAL | 6 MONTHS 2025 PROJECTION | PRELIMINARY 2026 BUDGET | DEPT. HEAD 2026 BUDGET | COMMITTEE 2026 BUDGET | PROPOSED 2026 BUDGET |
|----------------|--|-------------|-------------|---------------|-------------|----------------------|--------------------------|-------------------------|------------------------|-----------------------|----------------------|
| | 1 PATROL OFFICER: CURRENTLY AT YEAR 5 INCREASED TO YEAR 7 PLUS NEGOTIATED 2.5% SPLIT INCREASE = (\$36.27/HOUR X 1,092 HOURS/HALF YEAR) + (\$37.17/HOUR X 1,092 HOURS/HALF YEAR) = \$80,197 | | | | | | | | | | |
| | 2 PATROL OFFICERS: CURRENTLY AT YEAR 5 PLUS NEGOTIATED 2.5% SPLIT INCREASE = 2 X ((\$35.21/HOUR X 1,092 HOURS/HALF YEAR) + (\$36.09/HOUR X 1,092 HOURS/HALF YEAR)) = \$155,720 | | | | | | | | | | |
| | 1 PATROL OFFICER: CURRENTLY AT YEAR 4, WILL BE INCREASED TO YEAR 5 ON 12 JUNE 2026 (ANNIVERSARY DATE) PLUS NEGOTIATED 2.5% SPLIT = (\$34.47/HOUR X 2,184 HOURS/YEAR X 5/12 MONTHS) + (\$36.09/HOUR X 2,184 HOURS/YEAR X 7/12 MONTHS) = \$77,347 | | | | | | | | | | |
| | 1 PATROL OFFICER: CURRENTLY AT YEAR 3, WILL BE INCREASED TO YEAR 4 ON 12 JUNE 2026 (ANNIVERSARY DATE) PLUS NEGOTIATED 2.5% SPLIT = (\$33.75/HOUR X 2,184 HOURS/YEAR X 5/12 MONTHS) + (\$35.33/HOUR X 2,184 HOURS/YEAR X 7/12 MONTHS) = \$75,723 | | | | | | | | | | |
| | 1 PATROL OFFICER: CURRENTLY AT YEAR 2, WILL BE INCREASED TO YEAR 3 ON 7 JUNE 2026 PER UNION CONTRACT + NEGOTIATED 2.5% SPLIT: (\$33.03/HOUR X 2,184 HOURS/YEAR X 5/12 MONTHS) + (\$34.60/HOUR X 2,184 HOURS/YEAR X 7/12 MONTHS) = \$74,138 | | | | | | | | | | |
| | 1 PATROL OFFICER: CURRENTLY AT YEAR 2 AND INCREASED TO YEAR 3 ON 14 OCTOBER 2026 (ANNIVERSARY DATE) PER UNION CONTRACT PLUS NEGOTIATED 2.5% SPLIT = (\$33.03/HOUR X 2,184 HOURS/YEAR X 6/12 MONTHS) + (\$33.85/HOUR X 2,184 HOURS/YEAR X 3/12 MONTHS) + (\$34.60/HOUR X 2,184 HOURS/YEAR X 3/12 MONTHS) + 1,000 BONUS FOR COMPLETING PROBATION = \$74,443 | | | | | | | | | | |
| | 1 PATROL OFFICER: CURRENTLY AT YEAR 1, WILL BE INCREASED TO YEAR 2 ON 14 JUNE 2026 (ANNIVERSARY DATE) PER UNION CONTRACT PLUS NEGOTIATED 2.5% SPLIT = (\$32.31/HOUR X 2,184 HOURS/YEAR X 5/12 MONTHS) + (\$33.85/HOUR X 2,184 HOURS/YEAR X 7/12 MONTHS) + \$1,000 BONUS FOR COMPLETING PROBATION = \$73,527 | | | | | | | | | | |
| | 1 PATROL OFFICER: CURRENTLY AT HIRE/PROBATIONARY AND WILL BE INCREASED TO YEAR 2 ON 13 OCTOBER 2026 (ANNIVERSARY DATE) PER UNION CONTRACT, PLUS NEGOTIATED 2.5% COLA = (\$32.31/HOUR X 2,184 HOURS/YEAR X 6/12 MONTHS) + (\$33.12/HOUR X 2,184 HOURS/YEAR X 3/12 MONTHS) + (\$33.85/HOUR X 2,184 HOURS/YEAR X 3/12 MONTHS) + 1,000 BONUS FOR COMPLETING PROBATION = \$72,849 | | | | | | | | | | |
| | 1 SCHOOL RESOURCE OFFICER: YEAR 7 PLUS \$0.40 PER HOUR FOR SRO STIPEND PLUS 2.5% NEGOTIATED SPLIT = (\$36.67/HOUR X 2,080 HOURS/YEAR X 6/12 MONTHS) + (\$37.57/HOUR X 2,080 HOURS/YEAR X 6/12 MONTHS) = \$77,210 (NOTE: TOMAH AREA SCHOOL DISTRICT WILL REIMBURSE 75% OF WAGES AND HEALTH BENEFITS FOR SRO, FIND CORRESPONDING AMOUNT IN REVENUES UNDER 01-47321) | | | | | | | | | | |
| | 1 DETECTIVE: YEAR 3 PLUS 2.5% NEGOTIATED SPLIT = (\$36.35/HOUR X 2,080 HOURS/YEAR X 6/12 MONTHS) + (\$37.26/HOUR X 2,080 HOURS/YEAR X 6/12 MONTHS) = \$76,555 | | | | | | | | | | |
| | 1 DETECTIVE: WORST CASE SCENARIO IS A NEW DETECTIVE STARTING AT YEAR 3 PLUS 2.5% NEGOTIATED SPLIT = (\$36.35/HOUR X 2,080 HOURS/YEAR X 6/12 MONTHS) + (\$37.26/HOUR X 2,080 HOURS/YEAR X 6/12 MONTHS) = \$76,555 | | | | | | | | | | |
| | TOTAL: \$914,264 | | | | | | | | | | |
| 01-52100-1140 | LAW ENFORCE OT | (160,000) | (180,804) | (20,804) | (170,000) | (85,706) | (85,000) | (205,000) | (205,000) | (205,000) | (205,000) |
| | AS OF 22 AUGUST 2025, OVERTIME EXPENDITURE IS AT \$136,830.21 WHICH IS ON PACE FOR A END OF YEAR EXPENDITURE OF \$205,245.32 | | | | | | | | | | |
| | PAST ACTUAL OVERTIME EXPENDITURES (BUDGET): | | | | | | | | | | |
| | 2021: \$181,360.13 (\$170,000 BUDGET) - SHORT STAFFED BY 3 PATROL OFFICER VACANCIES; 1 PATROL OFFICER ON FMLA | | | | | | | | | | |
| | 2022: \$192,654.04 (\$170,000 BUDGET) - HOMICIDE INVESTIGATION (KYSO CASE - TRIAL PREPARATION AND COURT TESTIMONY OF 2/3 OF DEPARTMENT PERSONNEL); SHORT STAFFED BY 2 PATROL OFFICERS VACANCIES; 3 PATROL OFFICERS ON FMLA AND 1 SERGEANT ON FMLA | | | | | | | | | | |
| | 2023: \$188,660.55 (\$160,000 BUDGET) - SHORT STAFFED 1 PATROL OFFICER VACANCY | | | | | | | | | | |
| | 2024: \$180,804.24 (\$160,000 BUDGET) - TWO STABBINGS IN THREE WEEKS, ADDITIONAL STABBING; SHORT STAFFED 2 PATROL OFFICER VACANCIES; 2 PATROL OFFICERS ON FMLA | | | | | | | | | | |
| | 2025: \$205,245.32 (\$170,000 BUDGET) - MULTI-JURISDICTIONAL SEXUAL ASSAULT CASE (ONGOING), ONE STABBING CASE; SHORT STAFFED 2 PATROL OFFICER VACANCIES; 2 PATROL OFFICERS ON FMLA | | | | | | | | | | |
| | OVERTIME ESTIMATES NEED TO FACTOR IN THE CORRESPONDING INCREASE IN RATES DUE TO ANY COST OF LIVING ADJUSTMENT (COLA) AND/OR ANY STEP INCREASE. FOR FY2026, 3.75% COLA PLUS 3.5% STEP INCREASE EQUALS 7.25%. THEREFORE, OVERTIME EXPENDITURES SHOULD INCREASE FROM \$170,000 TO \$180,540 WHEN ACCOUNTING FOR COLA AND STEP INCREASE ALONE. | | | | | | | | | | |
| | WORST CASE SCENARIO: \$205,245.32 + 7.25% = \$220,126 | | | | | | | | | | |
| | NOTE: STILL NEED TO ADD COMP TIME PAYOUT, WILL BEGIN DEDUCTING COMP TIME PAYOUT FROM THIS ACCOUNT BEGINNING IN FY26 INSTEAD OF FROM THE SALARY ACCOUNT. | | | | | | | | | | |
| | FY2024 COMP TIME PAYOUT WAS \$6,000 + 10.5% = \$6,630 + 7.25% = \$7,111 | | | | | | | | | | |
| 01-52100-1250 | LAW ENFORCE LONGEVITY | (11,040) | (10,455) | 585 | (10,920) | (5,280) | (5,460) | (11,050) | (11,050) | (11,050) | (11,050) |

FUND: 01 - GENERAL FUND
POLICE DEPARTMENT

| ACCOUNT NUMBER | ACCOUNT NAME | 2024 BUDGET | 2024 ACTUAL | (OVER)/ UNDER | 2025 BUDGET | 6 MONTHS 2025 ACTUAL | 6 MONTHS 2025 PROJECTION | PRELIMINARY 2026 BUDGET | DEPT. HEAD 2026 BUDGET | COMMITTEE 2026 BUDGET | PROPOSED 2026 BUDGET |
|----------------|---|-------------|-------------|---------------|-------------|----------------------|--------------------------|-------------------------|------------------------|-----------------------|----------------------|
| | CHIEF LONGEVITY STIPEND = \$900/YR (MAX) ASSISTANT CHIEF = \$900/YR (MAX) DETECTIVE LIEUTENANT = \$900/YR (MAX) PATROL LIEUTENANT = \$840/YR 1 SERGEANT = \$480/YR 1 SERGEANT = \$360/YR 1 SERGEANT = \$540/YR 1 SERGEANT = \$360/YR 1 SERGEANT = \$180/YR 1 DETECTIVE = \$900/YR (MAX) 1 DETECTIVE = \$240/YR 1 SRO = \$900/YR (MAX) 1 PATROL OFFICER = \$900/YR (MAX) 2 PATROL OFFICERS = \$240/YR 2 PATROL OFFICERS = \$180/YR 1 PATROL OFFICER = \$120/YR 1 PATROL OFFICER = \$10/MONTH FOR 7 MONTHS IN FY26 = \$70/YR 2 PATROL OFFICERS = \$0/YR 1 ADMINISTRATIVE ASSISTANT = \$900/YR (MAX) 2 POLICE CLERKS = \$360/YR TOTAL = \$11,050 | | | | | | | | | | |
| 01-52100-1270 | LAW ENFORCE NIGHT DIF PER UNION CONTRACT, ALL OFFICER'S RATE OF PAY IS INCREASED TO \$0.62/HOUR FOR ANY HOUR WORKED BETWEEN 6:00PM AND 6:00AM. STANDARD NIGHT SHIFT: 1 SUPERVISOR 2 PATROL OFFICERS 3 OFFICERS X \$0.62/HR X 12 HOURS X 7 DAYS/WEEK X 52 WEEKS/YR = \$8,125 2024: \$4,583 2023: \$5,054 2022: \$5,068 | (6,500) | (4,853) | 1,647 | (6,500) | (2,413) | (3,250) | (8,125) | (8,125) | (8,125) | (8,125) |
| 01-52100-1280 | LAW ENFORCE HOLIDAY PAY NOTE: BUDGET ACCOUNTS FOR CHANGE FROM STATE HOLIDAY SCHEDULE TO FEDERAL HOLIDAY SCHEDULE, WHICH WILL RESULT IN A NET INCREASE OF 2 HOLIDAYS. NOTE: MUST CONFIRM THESE NUMBERS AFTER A SIGNED CBA. 2 PATOL SERGEANTS: 2 X \$41.16/HR X 12 HOURS X 11 HOLIDAYS X 1.5 RATE OF PAY = \$16,300 4 PATROL OFFICERS: (4 X \$36.27/HR X 12 HOURS X 5 HOLIDAYS X 1.5 RATE OF PAY) + (4 X \$37.17/HR X 12 HOURS X 6 HOLIDAYS X 1.5 RATE OF PAY) = \$29,115 | (57,888) | (48,780) | 9,108 | (60,782) | (45,365) | (30,391) | (45,415) | (45,415) | (45,415) | (45,415) |
| 01-52100-1290 | LAW ENFORCE NON-ELECT 3 OFFICERS OPT-OUT ((1 X \$250) + (2 X \$100)) X 12 MONTHS = \$5,400 | (5,400) | (6,200) | (800) | (4,200) | (3,000) | (2,100) | (5,400) | (5,400) | (5,400) | (5,400) |
| 01-52100-1310 | LAW ENFORCE WRS BASED ON SALARY NUMBERS LISTED ABOVE. | (307,774) | (312,044) | (4,269) | (300,855) | (170,472) | (150,427) | (318,068) | (318,068) | (318,068) | (318,068) |
| 01-52100-1320 | LAW ENFORCE SOCIAL SECURITY BASED ON SALARY NUMBERS LISTED ABOVE. | (158,118) | (149,622) | 8,496 | (164,454) | (78,863) | (82,227) | (172,729) | (172,729) | (172,729) | (172,729) |
| 01-52100-1330 | LAW ENFORCE LIFE INSURANCE | (2,500) | (2,302) | 198 | (2,500) | (1,163) | (1,250) | (2,500) | (2,500) | (2,500) | (2,500) |

FUND: 01 - GENERAL FUND
POLICE DEPARTMENT

| ACCOUNT NUMBER | ACCOUNT NAME | 2024 BUDGET | 2024 ACTUAL | (OVER)/ UNDER | 2025 BUDGET | 6 MONTHS 2025 ACTUAL | 6 MONTHS 2025 PROJECTION | PRELIMINARY 2026 BUDGET | DEPT. HEAD 2026 BUDGET | COMMITTEE 2026 BUDGET | PROPOSED 2026 BUDGET |
|--|-----------------------------|--------------------|--------------------|---------------|--------------------|----------------------|--------------------------|-------------------------|------------------------|-----------------------|----------------------|
| NOTE: NEED TO CONFIRM RATE INCREASE FOR FY26. | | | | | | | | | | | |
| CURRENT EXPENDITURE IS \$1,586 AS OF 8 AUGUST 2025, ESTIMATED END OF YEAR EXPENDITURE IS \$2,378. | | | | | | | | | | | |
| ACCOUNTING FOR INFLATION: \$2,378 + 3.5% = \$2,462. | | | | | | | | | | | |
| 01-52100-1340 | LAW ENFORCE MED INSURANCE | (436,330) | (439,720) | (3,390) | (480,869) | (225,854) | (240,434) | (575,664) | (575,664) | (575,664) | (575,664) |
| NOTE: THIS IS A "MOST PROBABLE" ESTIMATE AND NOT A "MOST DANGEROUS" ESTIMATE. | | | | | | | | | | | |
| FAMILY PLAN RATE: \$30,184 SINGLE PLAN RATE: \$12,257 | | | | | | | | | | | |
| 01-52100-1350 | LAW ENFORCE INCOME CONTINUE | - | - | - | - | - | - | - | - | - | - |
| NO PREMIUM FOR THE EMPLOYEE NOR THE EMPLOYER FOR FY26. | | | | | | | | | | | |
| 01-52100-1390 | LAW ENFORCE OTHER | (16,700) | (22,329) | (5,629) | (20,000) | (16,256) | (10,000) | (24,410) | (24,410) | (24,410) | (24,410) |
| CURRENT EXPENDITURE IS \$18,337.15 AS OF 8 AUGUST 2025; END OF YEAR ESTIMATED EXPENDITURE IS \$27,505.73. IT IS LIKELY THAT THIS ACCOUNT WILL GO OVER THE \$20,000 BUDGET, BUT WILL NOT LIKELY REACH THE END OF YEAR ESTIMATED EXPENDITURE. THE REASON FOR THIS ACCOUNT GOING OVER BUDGET IN FY25 IS THAT THE UPFIT AMOUNT IS BASED ON 1 NEW OFFICER AND 2 NEW OFFICERS NEEDED UPFIT IN FY25. ADDITIONALLY, THE RETIREMENT OF THE CHIEF OF POLICE RESULTED IN AT LEAST 1 PROMOTION AT EACH GRADE/RANK WITHIN THE DEPARTMENT. | | | | | | | | | | | |
| UNIFORM ALLOWANCE: \$750 PER OFFICER = \$15,750 | | | | | | | | | | | |
| BADGES (PROMOTIONS/END OF PROBATION): \$1,060 | | | | | | | | | | | |
| NEW OFFICER UPFIT (INITIAL UNIFORM ISSUE, PATROL GEAR, OTHER EQUIPMENT): \$4,000 | | | | | | | | | | | |
| PHYSICAL FITNESS INCENTIVE: 16 OFFICERS X \$225 = \$3,600 | | | | | | | | | | | |
| PERSONNEL TOTAL | | (2,988,326) | (2,922,541) | 65,785 | (3,118,400) | (1,548,954) | (1,559,200) | (3,330,590) | (3,330,590) | (3,330,590) | (3,330,590) |

FUND: 01 - GENERAL FUND
POLICE DEPARTMENT

| ACCOUNT NUMBER | ACCOUNT NAME | 2024 BUDGET | 2024 ACTUAL | (OVER)/ UNDER | 2025 BUDGET | 6 MONTHS 2025 ACTUAL | 6 MONTHS 2025 PROJECTION | PRELIMINARY 2026 BUDGET | DEPT. HEAD 2026 BUDGET | COMMITTEE 2026 BUDGET | PROPOSED 2026 BUDGET |
|--|------------------------------|-------------|-------------|------------------|-------------|----------------------------|--------------------------------|-------------------------------|------------------------------|-----------------------------|----------------------------|
| OPERATIONS | | | | | | | | | | | |
| 01-52100-2100 | LAW ENFORCE PROF SERVICE | (9,000) | (8,735) | 265 | (9,000) | (2,271) | (4,500) | (4,510) | (4,510) | (4,510) | (4,510) |
| COMPUTERIZED VEHICLE REGISTRATION (CVR - VENDOR NAME): \$0 PER YEAR (THIS SERVICE HAS RESULTED IN DECLINING REVENUE EACH YEAR, IT IS ESTIMATED THAT IN FY26 THE SERVICE WILL NOT PRODUCE ENOUGH REVENUE TO COVER THE COST THE SOFTWARE PROGRAM FEE. ADDITIONALLY, STAFF SPEND APPROXIMATELY .5 MAN HOURS PER REGISTRATION RESULTING IN AN INEFFICIENCY OF ADMINISTRATION. PROGRAM WILL BE DEACTIVATED FOR FY26 RESULTING IN A SAVINGS OF \$3,180 PLUS STAFF TIME.) | | | | | | | | | | | |
| 1 EMPLOYMENT PHYSICALS (MAYO CLINIC): \$425 (REDUCED TO 1 DUE TO LACK OF FUNDS) | | | | | | | | | | | |
| 1 EMPLOYMENT PSYCHOLOGICAL EVALUATIONS (MARTIN-MCALLISTER): \$650 (REDUCED TO 1 DUE TO LACK OF FUNDS) | | | | | | | | | | | |
| EVIDENCE CONVERSION LICENSE (AXON): \$300 | | | | | | | | | | | |
| PERSONALITY EVALUATION PROFILE TEST (PERSONNEL EVALUATION INCORPORATED): \$275 (ACCOUNTS FOR 5 TESTS) | | | | | | | | | | | |
| POST TEST (WRITTEN TEST - STANARD AND ASSOCIATES): \$275 - \$0 (CUT FOR FY26 DUE TO LACK OF FUNDS) | | | | | | | | | | | |
| BUSINESS CARDS: \$120 - \$0 (CUT FOR FY26, REDUCING THE COST) | | | | | | | | | | | |
| SHREDDING BIN DISPOSAL: \$200 (UNDER EVALUATION FOR DEACTIVATION) | | | | | | | | | | | |
| INTERNET CRIMES AGAINST CHILDREN WELLNESS EXAM: \$480 (4 DETECTIVES, WILL REQUEST REIMBURSEMENT FROM ICAC, SEE CORRESPONDING REVENUE ACCOUNT) | | | | | | | | | | | |
| ID CARD FOR NEW APPLICANT: \$20 (PLANNING FACTOR OF 1 NEW APPLICANT IN FY26) | | | | | | | | | | | |
| WELLNESS EXAMS (ICAC PROVIDED SERVICE FOR ALL POLICE OFFICERS): \$2160 (CUT FOR FY26, WILL APPLY FOR A GRANT THROUGH TOMAH HEALTH FOR FY26, SEE CORRESPONDING REVENUE ACCOUNT) | | | | | | | | | | | |
| VEHICLE REGISTRATION SUSPENSION PROCESSING FEE (TVRP IS THE PROVIDER): \$0 (ONCE THE OFFENDER PAYS THEIR FINE, THIS EXPENDITURE IS REIMBURSED, SEE CORRESPONDING REVENUE ACCOUNT - THIS EXPENDITURE WILL BE CUT WITH THE DEACTIVATION OF VEHICLE REGISTRATION SERVICES) | | | | | | | | | | | |
| 01-52100-2200 | LAW ENFORCE UTIL-GAS | (9,000) | (5,745) | 3,255 | (9,000) | (4,717) | (4,500) | (10,749) | (10,749) | (10,749) | (10,749) |
| WE ENERGIES IS THE PROVIDER | | | | | | | | | | | |
| CURRENT EXPENDITURE IS \$6,527 AS OF 21 AUGUST 2025; ESTIMATED END OF YEAR EXPENDITURE IS \$9,790. POLICE DEPARTMENT ESTIMATED EXPENDITURE FOR FY26 BASED ON A STRAIGHT AVERAGE CALCULATION IS \$10,749 WHICH INCLUDES THE WE ENERGIES RATE INCREASE OF 4.86%. | | | | | | | | | | | |
| 01-52100-2210 | LAW ENFORCE UTIL-ELECT | (26,772) | (20,251) | 6,521 | (20,000) | (10,390) | (10,000) | (32,000) | (32,000) | (32,000) | (32,000) |
| ALLIANT ENERGY IS THE PROVIDER. DUE TO A RECENT LAWSUIT SETTLEMENT AGAINST THE WISCONSIN PUBLIC SERVICE COMMISSION, RATES WILL BE RISING 5.4% IN FY26 AND 5.0% IN FY27. | | | | | | | | | | | |
| CURRENT RATE OF EXPENDITURE IS \$17,160.93 AS OF 15 JULY 2025; ESTIMATED END OF YEAR EXPENDITURES IS \$29,419. | | | | | | | | | | | |
| ACCOUNTING FOR RATE INCREASE: \$29,419 + 5.4% = \$31,008. | | | | | | | | | | | |
| POLICE DEPARTMENT ESTIMATED END OF YEAR EXPENDITURE IS \$27,116 BASED ON STRAIGHT AVERAGES. | | | | | | | | | | | |
| 01-52100-2220 | LAW ENFORCE UTIL-W&S | (3,000) | (2,604) | 396 | (3,000) | (1,152) | (1,500) | (2,750) | (2,750) | (2,750) | (2,750) |
| CURRENT EXPENDITURE IS \$1,604.23 AS OF 5 AUGUST 2025; ESTIMATED END OF YEAR EXPENDITURE IS \$2,407. POLICE DEPARTMENT ESTIMATED EXPENDITURE IS \$2,700. | | | | | | | | | | | |
| NO RATE INCREASE FOR FY26; THERE WILL BE A RATE INCREASE FOR FY27. | | | | | | | | | | | |
| 01-52100-2230 | LAW ENFORCE UTIL-TELEPHONE | (23,500) | (26,819) | (3,319) | (23,500) | (8,867) | (11,750) | (21,000) | (21,000) | (21,000) | (21,000) |
| CURRENT EXPENDITURE IS \$13,310.81 AS OF 7 AUGUST 2025; ESTIMATED END OF YEAR EXPENDITURES IS \$19,967. | | | | | | | | | | | |
| ACCOUNTING FOR INFLATION: \$19,967 + 3.5% IS \$20,666. POLICE DEPARTMENT ESTIMATE IS \$21,000. | | | | | | | | | | | |
| T-MOBILE | | | | | | | | | | | |
| LYNXX INTERNET AND TELEPHONE | | | | | | | | | | | |
| CRIMESTOPPERS HOTLINE | | | | | | | | | | | |
| GOOGLE TV | | | | | | | | | | | |
| 01-52100-2240 | LAW ENFORCE UTIL-CABLE | - | - | - | - | - | - | - | - | - | - |
| NO JUSTIFICATION FOR EXPENDITURE AT THIS TIME. | | | | | | | | | | | |
| 01-52100-2900 | LAW ENFORCE SERVICE CONTRACT | (60,000) | (62,229) | (2,229) | (72,880) | (43,806) | (36,440) | (80,985) | (80,985) | (80,985) | (80,985) |

FUND: 01 - GENERAL FUND
POLICE DEPARTMENT

| ACCOUNT NUMBER | ACCOUNT NAME | 2024 BUDGET | 2024 ACTUAL | (OVER)/ UNDER | 2025 BUDGET | 6 MONTHS 2025 ACTUAL | 6 MONTHS 2025 PROJECTION | PRELIMINARY 2026 BUDGET | DEPT. HEAD 2026 BUDGET | COMMITTEE 2026 BUDGET | PROPOSED 2026 BUDGET |
|----------------|--|-------------|-------------|---------------|-------------|----------------------|--------------------------|-------------------------|------------------------|-----------------------|----------------------|
| | BAYCOM (RADIO SERVICE CONTRACT - 4.0% RATE INCREASE IN FY26): \$10,701 | | | | | | | | | | |
| | VECTOR SOLUTIONS (GUARDIAN SOFTWARE/PERSONNEL MANAGEMENT SYSTEM - 5% RATE INCREASE IN FY26): \$1,858 | | | | | | | | | | |
| | LEXIS NEXIS (DATABASE - ESTIMATED 3.5% RATE INCREASE): \$2,547 | | | | | | | | | | |
| | LEXIPOL (WEB-BASED TRAINING - 5% RATE INCREASE IN FY26): \$9,917 | | | | | | | | | | |
| | PACE SCHEDULER (SHIFT SCHEDULING SOFTWARE - 5% INCREASE IN FY26): \$2,350 | | | | | | | | | | |
| | CENTRAL SQUARE (RECORDS MANAGEMENT SYSTEM - NO RATE INCREASE IN FY26): \$7,992 | | | | | | | | | | |
| | WISCONSIN DEPARTMENT OF JUSTICE TIME SYSTEM (PERSON AND VEHICLE DATABASE - NO RATE INCREASE IN FY26): \$1,740 | | | | | | | | | | |
| | RECONYX (GRAFFITI ABATEMENT CAMERA SYSTEM - 33% RATE INCREASE IN FY26): \$180 | | | | | | | | | | |
| | EO JOHNSON (COPY SERVICE AND MAINTENANCE - NO RATE INCREASE IN FY26): \$1,700 | | | | | | | | | | |
| | AXON (FLEET 2, FLEET 3, AUTOMATIC LICENSE PLATE READER (ALPR), EVIDENCE.COM, REDACTION ASSISTANT, 1 ADDITIONAL PRO LICENSE - NO RATE INCREASE IN FY26): \$27,000 | | | | | | | | | | |
| | TRAFFIC LOGIX (9 SIGNS - 5% RATE INCREASE IN FY26): \$4,253 - \$0 (WILL BE CUT IN FY26) | | | | | | | | | | |
| | FLOCK (5 SAFETY CAMERAS THAT ARE STATIONARY ALPRs, GRANTS SYSTEM ACCESS TO 70,000 ALPRs NATIONWIDE THAT ENABLE TOMAH PD TO TRACK SUSPECTS AND VICTIM ACROSS STATE LINES- GRANT FUNDING ENDS IN FY26): \$15,000 | | | | | | | | | | |
| 01-52100-3100 | LAW ENFORCE OFFICE SUPPLIES | (7,000) | (5,462) | 1,538 | (7,000) | (1,603) | (3,500) | (7,000) | (7,000) | (7,000) | (7,000) |
| | CURRENT EXPENDITURE IS \$2,894.88 AS OF 29 JULY 2025 (NOT INCLUDING POSTAGE), ESTIMATED END OF YEAR EXPENDITURE IS \$4,963. | | | | | | | | | | |
| | CURRENT EXPENDITURE FOR POSTAGE IS \$1,028.25 AS OF 16 SEPTEMBER 2025; ESTIMATED END OF YEAR EXPENDITURE IS \$1,371. | | | | | | | | | | |
| | COMBINED TOTAL: \$6,334 | | | | | | | | | | |
| | ACCOUNTING FOR INFLATION: \$6,334 + 3.5% = \$6,556 | | | | | | | | | | |
| | POSTAGE | | | | | | | | | | |
| | PETTY CASH REIMBURSEMENT | | | | | | | | | | |
| | COPY PAPER | | | | | | | | | | |
| | THERMAL PAPER FOR SQUAD PRINTERS | | | | | | | | | | |
| | PAPER | | | | | | | | | | |
| | PENS | | | | | | | | | | |
| | PAPER CLIPS | | | | | | | | | | |
| | STAPLES | | | | | | | | | | |
| | TAPE | | | | | | | | | | |
| | PARKING TICKETS | | | | | | | | | | |
| 01-52100-3200 | LAW ENFORCE PUBLICATIONS | (250) | (64) | 186 | (250) | - | (125) | - | - | - | - |
| | NO JUSTIFICATION FOR EXPENDITURE AT THIS TIME. | | | | | | | | | | |
| 01-52100-3250 | LAW ENFORCE ASSN DUES | (850) | (905) | (55) | (925) | (1,585) | (463) | (620) | (620) | (620) | (620) |

FUND: 01 - GENERAL FUND
POLICE DEPARTMENT

| ACCOUNT NUMBER | ACCOUNT NAME | 2024 BUDGET | 2024 ACTUAL | (OVER)/ UNDER | 2025 BUDGET | 6 MONTHS 2025 ACTUAL | 6 MONTHS 2025 PROJECTION | PRELIMINARY 2026 BUDGET | DEPT. HEAD 2026 BUDGET | COMMITTEE 2026 BUDGET | PROPOSED 2026 BUDGET |
|---|---------------------------|-------------|-------------|---------------|-------------|----------------------|--------------------------|-------------------------|------------------------|-----------------------|----------------------|
| WISCONSIN POLICE CHIEFS ASSOCIATION: \$150 FOR CHIEF OF POLICE, \$100 FOR ASSISTANT CHIEF OF POLICE (NO RATE INCREASE FOR FY26) | | | | | | | | | | | |
| INTERNATIONAL ASSOCIATION OF CHIEFS OF POLICE: \$220 FOR THE DEPARTMENT | | | | | | | | | | | |
| MIDSTATES ORGANIZED CRIME INFORMATION CENTER: \$150 FOR THE DEPARTMENT | | | | | | | | | | | |
| 01-52100-3300 | LAW ENFORCE TRAVEL | - | - | | - | - | - | (525) | (525) | (525) | (525) |
| WISCONSIN CHIEFS OF POLICE ASSOCIATION MIDWINTER CONFERENCE: 2 X (\$220 FOR LODGING (\$110/NIGHT GOVT RATE X 2 NIGHTS), NO MILEAGE AUTHORIZED - MUST USE GOVERNMENT VEHICLES, MEALS PER TOMAH FINANCIAL STABILITY GUIDEBOOK, MEAL REIMBURSEMENT IS NOT AUTHORIZED - MEALS ARE PROVIDED; TOTAL IS \$440. | | | | | | | | | | | |
| 01-52100-3350 | LAW ENFORCE TRAINING | (15,000) | (10,541) | 4,459 | (15,000) | (5,357) | (7,500) | (14,475) | (14,475) | (14,475) | (14,475) |
| CURRENT EXPENDITURE IS \$8,451.07 AS OF 12 AUGUST 2025; ESTIMATED END OF YEAR EXPENDITURE IS \$12,677. | | | | | | | | | | | |
| ACCOUNTING FOR INFLATION: \$12,677 + 3.5% = \$13,121 | | | | | | | | | | | |
| YEAR TO YEAR FLUCTUATION OF THIS ACCOUNT IS DUE TO THE FACT THAT EXCEPT FOR THE ANNUAL CONFERENCE NONE OF THE TRAINING COURSES ARE PUBLISHED PRIOR TO THE PLANNING AND APPROVAL OF THE BUDGET. IT IS RECOMMENDED THAT THE CURRENT BUDGET OF \$15,000 BE MAINTAINED PLUS 3.5% ACCOUNTING FOR INFLATION \$15,525. ADDITIONALLY, THE CITY WILL BE REOPENING THE TRAVEL ACCOUNTS AND THE ANNUAL CONFERENCE WILL BE BUDGETED IN THE ABOVE ACCOUNT. | | | | | | | | | | | |
| COMMAND COLLEGE FOR ASSISTANT CHIEF OF POLICE: \$1,000 (NO RATE INCREASE FOR FY26) | | | | | | | | | | | |
| FY20: \$13,787.19 | | | | | | | | | | | |
| FY21: \$13,863.98 | | | | | | | | | | | |
| FY22: \$12,915.92 | | | | | | | | | | | |
| FY23: \$18,973.87 | | | | | | | | | | | |
| FY24: \$10,540.80 | | | | | | | | | | | |
| 01-52100-3360 | LAW ENFORCE EDUCATION | (3,000) | (3,000) | - | (3,000) | - | (1,500) | - | - | - | - |
| SUSPENDED FOR FY26; PLAN IS TO REACTIVATE IN FY27 PENDING IMPROVED FINANCIAL STANDING. | | | | | | | | | | | |
| 01-52100-3400 | LAW ENFORCE OPER SUPPLIES | (60,000) | (49,189) | 10,811 | (60,000) | (27,553) | (30,000) | (53,100) | (53,100) | (53,100) | (53,100) |

FUND: 01 - GENERAL FUND
POLICE DEPARTMENT

| ACCOUNT NUMBER | ACCOUNT NAME | 2024 BUDGET | 2024 ACTUAL | (OVER)/ UNDER | 2025 BUDGET | 6 MONTHS 2025 ACTUAL | 6 MONTHS 2025 PROJECTION | PRELIMINARY 2026 BUDGET | DEPT. HEAD 2026 BUDGET | COMMITTEE 2026 BUDGET | PROPOSED 2026 BUDGET |
|---|------------------------------|-------------|-------------|------------------|-------------|----------------------------|--------------------------------|-------------------------------|------------------------------|-----------------------------|----------------------------|
| 52140 - CANINE PROGRAM | | | | | | | | | | | |
| OPERATIONS | | | | | | | | | | | |
| 01-52140-3400 | CANINE PROGRAM OPER SUPPLIES | - | (500) | (500) | - | - | - | - | - | - | - |
| SEE 05 ACCOUNT. | | | | | | | | | | | |
| 01-52140-8300 | CANINE EQUIPMENT | - | - | - | - | - | - | - | - | - | - |
| SEE 05 ACCOUNT. | | | | | | | | | | | |
| OPERATIONS TOTAL | | - | (500) | (500) | - | - | - | - | - | - | - |
| CANINE DEPARTMENT TOTAL EXPENDITURES | | - | (500) | (500) | - | - | - | - | - | - | - |
| 57210 - LAW ENFORCEMENT OUTLAY | | | | | | | | | | | |
| OUTLAY | | | | | | | | | | | |
| 01-57210-8300 | LAW ENFORCEMENT EQUIPMENT | (11,125) | (12,105) | (980) | (11,800) | (11,169) | (5,900) | (10,050) | (10,050) | (10,050) | (10,050) |
| 7 BALLISTIC VESTS: \$6,950 | | | | | | | | | | | |
| HANDHELD RADIO BATTERIES: \$1,100 | | | | | | | | | | | |
| CTU EQUIPMENT: \$2,000 (CUT BY \$1,500 FOR FY26) | | | | | | | | | | | |
| TOTAL: \$10,050 | | | | | | | | | | | |
| 01-57210-8400 | GEN LAW ENFORCE OUT VEHICLES | - | - | - | - | - | - | - | - | - | - |
| NO JUSTIFICATION FOR BUDGET AT THIS TIME. | | | | | | | | | | | |
| OUTLAY TOTAL | | (11,125) | (12,105) | (980) | (11,800) | (11,169) | (5,900) | (10,050) | (10,050) | (10,050) | (10,050) |
| LAW ENFORCEMENT OUTLAY DEPARTMENT TOTAL EXPENDITURES | | (11,125) | (12,105) | (980) | (11,800) | (11,169) | (5,900) | (10,050) | (10,050) | (10,050) | (10,050) |



Tomah Fire Department Mission Statement

To minimize the loss of life and property from fire and natural disasters for the citizens of Tomah. This is accomplished through the administration of the fire department, fire inspections, fire safety education and training of personnel.

Tomah Fire Department Vision Statement

We are a responsive and progressive part of the community we serve. We commit to excellence and professional accountability through effective training, technology and adapting to the changing needs of our community. We seek to remain respected by our citizens for anticipating and responding to their ever-changing needs. We embrace new technologies and techniques, focusing on training and education to provide the highest level of customer services and satisfaction in a professional and caring manner.

Tomah Fire Department Organizational Values

We value the lives and property that we are entrusted to protect throughout our community. We value character, integrity, and honesty and require both personal and organizational accountability. We value reliability, each Member's commitment to excellence in training and performance, and a passion for community service. We value leadership, teamwork, communication, innovation, collaboration, and initiative. We value diversity, are respectful, courteous and inclusive of the talents and needs of all, while focusing on the social good we do as an organization and as individuals. We value tradition and the founding principles of loyalty and pride as they reflect the progressive heritage of our department. We recognize and embrace the honor of carrying forward the legacy of those who served before us.



2026 GOALS

- Professional development of fire fighters through academic education.
- Continue to write grants to help offset expenses.
- Continue to maintain a positive image with the community.
- Maintain our Fire Inspection program to the Department of Safety and Professional Services standards.
- Update department City ordinances.
- Continue to build our training campus with grants, donations, and fundraising efforts.
- Design and purchase a new Pumper/Tender
- Design and purchase a new brush Truck

2025 ACHIEVEMENTS

- Purchase a platform truck to our fleet
- We hired 4 new fire fighters for our team.
- Purchase of a new drone.
- Professional development of fire fighters through academic education.
- Received \$10,000.00 from the Wisconsin DNR Forest Protection Grant
- Received \$2800.00 from the Frank G. Andres Trust
- Received \$500.00 from the Thomas B. Earle Trust
- Purchase of new portable radios
- Acquired tax free funds to design and construct a training building on our emergency services campus for firefighter training at a cost of \$60,000.00.
- Acquired tax free funds to design and construct a new (SCBA) Self contain breathing apparatus self-confidence course for the fire fighters on our emergency serviced campus at a cost of \$13,000.00.
- Purchase of five new (SCBA) Self-contained breathing apparatus
- Purchase of new Hurst Jaws of Life Tools

FUND: 01 - GENERAL FUND
FIRE PROTECTION

| ACCOUNT NUMBER | ACCOUNT NAME | 2024 BUDGET | 2024 ACTUAL | (OVER)/ UNDER | 2025 BUDGET | 6 MONTHS 2025 ACTUAL | 6 MONTHS 2025 PROJECTION | PRELIMINARY 2026 BUDGET | DEPT. HEAD 2026 BUDGET | COMMITTEE 2026 BUDGET | PROPOSED 2026 BUDGET | ADOPTED 2026 BUDGET |
|--|--------------------------------|-------------|-------------|---------------|-------------|----------------------|--------------------------|-------------------------|------------------------|-----------------------|----------------------|---------------------|
| 52200 - FIRE PROTECTION | | | | | | | | | | | | |
| PERSONNEL | | | | | | | | | | | | |
| 01-52200-1100 | FIRE PROTECTION SAL-MANAGERIAL | (138,994) | (138,986) | 9 | (143,463) | (71,230) | (71,732) | (149,867) | (149,867) | (149,867) | (149,867) | (149,867) |
| 50% OF DIRECTOR OF PUBLIC SAFETY SALARY - GRADE R, STEP 15 (MAXIMUM STEP) VOLUNTARILY DECLINING 2.7% COLA = \$122,335.58 X .5 = \$61,168 | | | | | | | | | | | | |
| 100% OF DEPUTY FIRE CHIEF SALARY GRADE M, STEP 5 INCREASED TO GRADE M, STEP 10 PLUS 2.7% COLA DUE TO UNION WAGE SCALE COMPRESSION AND COMPARABLES = \$88,699. | | | | | | | | | | | | |
| TOTAL: \$149,867 | | | | | | | | | | | | |
| 01-52200-1110 | FIRE PROTECTION SAL-SUPER | (20,000) | (22,396) | (2,396) | (33,000) | (10,952) | (16,500) | (37,200) | (37,200) | (37,200) | (37,200) | (37,200) |
| AFTER HOURS SUPERVISORS: 8 SUPERVISORS AT \$5/HOUR IF CALLED IN FOR UP TO 24 HOURS PER DUTY PERIOD; RATE DECREASES TO \$100/DAY AFTER THE FIRST 24 HOURS OF THE DUTY PERIOD, RATE INCREASES TO \$200/DAY IF THE DUTY PERIOD ENCOMPASSES THE ENTIRE WEEKEND; AS OF 1 AUGUST 2025 THE COST HAS BEEN \$3,385; TOTAL ESTIMATED COST FOR FY2025 = \$5,803. BASE ESTIMATE FOR FY2026 IS \$6,500. | | | | | | | | | | | | |
| INSPECTORS: FLAT RATE OF (\$18.00/HOUR X 2.7% COLA = \$18.49 NEW HOURLY RATE) FOR EACH INSPECTOR X 1,600 INSPECTIONS AND RE-INSPECTIONS ON AVERAGE PER YEAR X .75 HOURS PER INSPECTION ON AVERAGE (WORST CASE SCENARIO) = \$20,188. | | | | | | | | | | | | |
| ADMINISTRATIVE ASSISTANTS: 460 HOURS PER YEAR X (\$18.01 PER HOUR X 2.7% COLA = \$18.49 PER HOUR NEW RATE) = \$8,506 FOR FY2026. | | | | | | | | | | | | |
| FIRE SAFETY EDUCATION (FIRE PREVENTION WEEK WITH TOMAH AREA SCHOOL DISTRICT, NATIONAL NIGHT OUT, MISCELLANEOUS REQUESTS FOR ASSISTANCE, ETC.) : (13.00/HOUR FLATE RATE X 2.7% COLA INCREASE = \$13.36 NEW HOURLY RATE) X 150 HOURS ON AVERAGE = \$2,004. | | | | | | | | | | | | |
| 01-52200-1120 | FIRE PROTECTION SAL-SUPPORT | (20,000) | (16,819) | 3,181 | (20,000) | (10,131) | (10,000) | (31,364) | (31,364) | (31,364) | (31,364) | (31,364) |
| TRAINING OFFICER: \$800/YEAR FLAT RATE STIPEND X 2.7% COLA = \$821.60 NEW YEARLY STIPEND. | | | | | | | | | | | | |
| SECRETARY/TREASURER: \$400/YEAR FLAT RATE STIPEND X 2.7% COLA = \$0 | | | | | | | | | | | | |
| SCBA ENGINEER: \$800/YEAR FLATE RATE STIPEND X 2.7% COLA = \$821.60 NEW YEARLY RATE. | | | | | | | | | | | | |
| VEHICLE MAINTENANCE TECHNICIANS: ONE ELECTRICAL ENGINEER - \$1,000/YEAR FLATE RATE STIPEND X 2.7% = \$1,027; ONE GM CERTIFIED VEHICLE MECHANIC - \$2,000/YEAR FLAT RATE STIPEND X 2.7% = \$2,054. | | | | | | | | | | | | |
| DRILL HOURS TRAINING: 37 FIREFIGHTERS X 4 HOURS PER MONTH X 12 MONTHS X (\$12.50/HOUR INCREASED TO \$15/HOUR TO PROPERLY INCENTIVIZE TRAINING THAT SAVES LIVES) = \$26,640. | | | | | | | | | | | | |
| 01-52200-1130 | FIRE PROTECTION SAL-SUPPORT | (25,000) | (28,342) | (3,342) | (30,000) | (16,823) | (15,000) | (39,000) | (39,000) | (39,000) | (39,000) | (39,000) |
| CALLS FOR SERVICE | | | | | | | | | | | | |
| 2 ASSISTANT CHIEFS: (1 ASSISTANT CHIEF X \$25.00/HOUR X 100 CALLS X 2 HOUR AVERAGE PER CALL) + (1 ASSISTANT CHIEF X \$25.00/HOUR X 75 CALLS X 2 HOUR AVERAGE PER CALL) = \$8,750 | | | | | | | | | | | | |
| 2 CAPTAINS: \$21.00/HOUR X 200 CALLS (ACCOUNTS FOR BOTH CAPTAINS COMBINED) X 2 HOUR AVERAGE PER CALL = \$8,400 | | | | | | | | | | | | |
| 2 LIEUTENANTS: \$20.00/HOUR X 200 CALLS (ACCOUNTS FOR BOTH LIEUTENANTS COMBINED) X 2 HOUR AVERAGE PER CALL = \$8,000 | | | | | | | | | | | | |
| 32 FIREFIGHTERS: 3 AVERAGE FIREFIGHTERS PER CALL X \$19.00/HR (HIGH END QUALIFICATION) X 425 CALLS = \$24,225 | | | | | | | | | | | | |
| TOTAL: \$49,375 | | | | | | | | | | | | |
| CURRENT RATE OF EXPENDITURE IS \$22,228 AS OF 22 AUGUST 2025; ESTIMATED END OF YEAR EXPENDITURE IS \$38,104. | | | | | | | | | | | | |
| ACCOUNTING FOR 3.5% INFLATION: \$39,438 | | | | | | | | | | | | |
| 01-52200-1250 | FIRE PROTECTION LONGEVITY | (80) | (260) | (180) | (390) | (150) | (195) | (390) | (390) | (390) | (390) | (390) |
| 50% OF DIRECTOR OF PUBLIC SAFETY LONGEVITY STIPEND = \$150; 100% OF DEPUTY FIRE CHIEF LONGEVITY STIPEND = \$240 | | | | | | | | | | | | |
| 01-52200-1310 | FIRE PROTECTION WIS RETIREMENT | (14,081) | (24,675) | (10,594) | (25,000) | (13,045) | (12,500) | (22,274) | (22,274) | (22,274) | (22,274) | (22,274) |
| PENDING MORE INFORMATION FROM DEPUTY FIRE CHIEF REGARDING RATES OF PAY FOR VOLUNTEER FIREFIGHTERS. | | | | | | | | | | | | |
| 01-52200-1320 | FIRE PROTECTION SS | (15,612) | (11,884) | 3,727 | (17,354) | (6,356) | (8,677) | (20,867) | (20,867) | (20,867) | (20,867) | (20,867) |
| PENDING MORE INFORMATION FROM DEPUTY FIRE CHIEF REGARDING RATES OF PAY FOR VOLUNTEER FIREFIGHTERS. | | | | | | | | | | | | |

FUND: 01 - GENERAL FUND
FIRE PROTECTION

| ACCOUNT NUMBER | ACCOUNT NAME | 2024 BUDGET | 2024 ACTUAL | (OVER)/ UNDER | 2025 BUDGET | 6 MONTHS 2025 ACTUAL | 6 MONTHS 2025 PROJECTION | PRELIMINARY 2026 BUDGET | DEPT. HEAD 2026 BUDGET | COMMITTEE 2026 BUDGET | PROPOSED 2026 BUDGET | ADOPTED 2026 BUDGET |
|---|---|-------------|-------------|---------------|-------------|----------------------|--------------------------|-------------------------|------------------------|-----------------------|----------------------|---------------------|
| 01-52200-1330 | FIRE PROTECTION LIFE | (500) | (557) | (57) | (575) | (303) | (288) | (367) | (367) | (367) | (367) | (367) |
| NO ANTICIPATED LIFE INSURANCE RATE INCREASE FOR FY2026. 50% OF DIRECTOR OF PUBLIC SAFETY; 100% OF DEPUTY FIRE CHIEF. | | | | | | | | | | | | |
| 01-52200-1340 | FIRE PROTECTION HEALTH INS 50% OF DIRECTOR OF PUBLIC SAFETY: \$12,256.80/2 = \$6,128.40 100% OF DEPUTY FIRE CHIEF = \$30,183.84 TOTAL: \$36,312.24 | (29,116) | (30,322) | (1,206) | (31,067) | (16,406) | (15,533) | (36,312) | (36,312) | (36,312) | (36,312) | (36,312) |
| 01-52200-1350 | FIRE PROTECTION INCOME | - | - | - | - | - | - | - | - | - | - | - |
| NO PREMIUM. | | | | | | | | | | | | |
| 01-52200-1360 | FIRE PROTECTION ACC/ | - | - | - | - | - | - | - | - | - | - | - |
| THIS ACCOUNT HAS NOT BEEN BUDGETED FOR SEVERAL YEARS, NO PLAN TO BUDGET FOR FY26. | | | | | | | | | | | | |
| PERSONNEL TOTAL | | (263,382) | (274,240) | (10,857) | (300,849) | (145,395) | (150,425) | (337,641) | (337,641) | (337,641) | (337,641) | (337,641) |
| OPERATIONS | | | | | | | | | | | | |
| 01-52200-2100 | FIRE PROTECTION PROF SERVICE | (10,500) | (11,537) | (1,037) | (12,000) | (10,172) | (6,000) | (15,000) | (15,000) | (15,000) | (15,000) | (15,000) |
| FIRE CAT (COMPANY NAME) ANNUAL HOSE TEST: \$4,172.70 + 3.5% = \$4,319 AMERICAN TEST CENTER (COMPANY NAME) ANNUAL GROUND AND AERIAL LADDER TESTS: (\$1,143 + \$500) + 3.5% = \$1,701 SUMMIT FIRE PROTECTION (COMPANY NAME) ANNUAL SERVICE OF FIRE EXTINGUISHERS: \$473.80 + 3.5% = \$491 MCQUEEN (COMPANY NAME) RESCUE TOOL (JAWS OF LIFE, HYDRAULICS, ETC.), SCBA EQUIPMENT, AND AIR COMPRESSOR SERVICES AND SAMPLING = \$4,269 + 3.5% = \$4,419 KIVIDIA FIRE (COMPANY NAME) ANNUAL PUMP TEST: (\$1,798 (4 PUMPS IN FY25) + \$450 (1 ADDITIONAL PUMP IN FY26)) + 3.5% = \$2,327 HEALTH SCREENINGS AT TOMAH HEALTH FOR NEW HIRES: (\$98.88 PER TEST X 2 PLANNED TESTS FOR FY26) + 3.5% = \$205 PORTACOUNT (MACHINE NAME) ANNUAL CALIBRATION: \$1,000 ESTIMATED COST (FY26 IS FIRST YEAR FOR THIS EXPENDITURE) HYDROSTATIC TESTING (SCBA AIR BOTTLES) 5-YEAR TEST: \$0 (LAST TEST WAS FY23 (\$930), NEXT TEST NOT DUE UNTIL FY28) ESTIMATED ITEMIZED TOTAL FOR FY26: \$14,462 | | | | | | | | | | | | |
| 01-52200-2200 | FIRE PROTECTION UTIL - GAS | (7,500) | (2,485) | 5,015 | (6,500) | (1,871) | (3,250) | (4,000) | (4,000) | (4,000) | (4,000) | (4,000) |
| 30% OF GAS BILL (AMBULANCE PAYS 70%). RATE INCREASE IN FY26 OF 4.86%. AS OF 21 AUGUST 2025 THE CURRENT EXPENDITURE WAS \$2,450.74, WHICH EQUALS A PROJECTED END OF YEAR EXPENDITURE OF \$3,676.50 X 4.86% = \$3,856. | | | | | | | | | | | | |
| 01-52200-2210 | FIRE PROTECTION UTIL - ELEC | (9,500) | (8,059) | 1,441 | (9,500) | (4,042) | (4,750) | (11,000) | (11,000) | (11,000) | (11,000) | (11,000) |
| 30% OF ELECTRIC BILL (AMBULANCE PAYS 70%); ANTICIPATE RATE INCREASE IN FY26, UNKNOWN EXACT AMOUNT WILL FACTOR STANDARD 3.5% PER CPI. AS OF 3 JULY 2025 EXPENDITURE \$5,219.95, ESTIMATED END OF FY25 EXPENDITURE IS \$10,440 X 3.5% = \$10,806. | | | | | | | | | | | | |
| 01-52200-2220 | FIRE PROTECTION UTIL - W&S | (1,000) | (500) | 500 | (500) | (360) | (250) | (1,000) | (1,000) | (1,000) | (1,000) | (1,000) |
| WATER: 20% FIRE - 80% AMBULANCE SEWER: 20% FIRE - 80% AMBULANCE DURING FEBURARY OF FY25 IT WAS IDENTIFIED THAT THE BUDGET ACCOUNTED FOR A SMALLER WATER LINE, WHICH RESULTED IN AN INCREASE IN RATE CHARGE FROM WHAT WAS BUDGETED. AS OF RIGHT NOW 5 AUGUST 2025 THE YTD EXPENDITURE IS \$484.87, ESTIMATED FY25 END OF YEAR EXPENDITURE = \$831.21 (NO ANTICIPATED RATE INCREASE FOR WATER AND SEWER UNTIL FY27). | | | | | | | | | | | | |
| 01-52200-2230 | FIRE PROTECTION UTIL - TELE | (2,700) | (3,072) | (372) | (3,100) | (1,508) | (1,550) | (3,200) | (3,200) | (3,200) | (3,200) | (3,200) |

FUND: 01 - GENERAL FUND
 FIRE PROTECTION

| ACCOUNT NUMBER | ACCOUNT NAME | 2024 BUDGET | 2024 ACTUAL | (OVER)/ UNDER | 2025 BUDGET | 6 MONTHS 2025 ACTUAL | 6 MONTHS 2025 PROJECTION | PRELIMINARY 2026 BUDGET | DEPT. HEAD 2026 BUDGET | COMMITTEE 2026 BUDGET | PROPOSED 2026 BUDGET | ADOPTED 2026 BUDGET |
|--|-------------------------------|-------------|-------------|---------------|-------------|----------------------|--------------------------|-------------------------|------------------------|-----------------------|----------------------|---------------------|
| CURRENT RATE OF EXPENDITURE IS \$2,048 AS OF 20 AUGUST 2025; ESTIMATED END OF YEAR EXPENDITURE IS \$3,072. | | | | | | | | | | | | |
| ACCOUNTING FOR INFLATION: \$3,100 + 3.5% = \$3,209. | | | | | | | | | | | | |
| 01-52200-2900 | FIRE PROTECTION SERV CONTRACT | (1,500) | (660) | 840 | (1,500) | - | (750) | (900) | (900) | (900) | (900) | (900) |
| I.A.R. APP: \$700/YR (INCLUDES FY26 RATE INCREASE) | | | | | | | | | | | | |
| JOT FORM: \$200/YR (NO RATE INCREASE FOR FY26) | | | | | | | | | | | | |
| TANGO TANGO: CUT FOR FY26 (SAVINGS OF \$600/YEAR) | | | | | | | | | | | | |
| 01-52200-3100 | FIRE PROTECTION OFFICE SUPPLY | (750) | (977) | (227) | (750) | (350) | (375) | (400) | (400) | (400) | (400) | (400) |
| ENVELOPES | | | | | | | | | | | | |
| BUSINESS CARDS | | | | | | | | | | | | |
| CLIPBOARDS | | | | | | | | | | | | |
| PRINTER PAPER | | | | | | | | | | | | |
| PENS | | | | | | | | | | | | |

FUND: 01 - GENERAL FUND
FIRE PROTECTION

| ACCOUNT NUMBER | ACCOUNT NAME | 2024 BUDGET | 2024 ACTUAL | (OVER)/ UNDER | 2025 BUDGET | 6 MONTHS 2025 ACTUAL | 6 MONTHS 2025 PROJECTION | PRELIMINARY 2026 BUDGET | DEPT. HEAD 2026 BUDGET | COMMITTEE 2026 BUDGET | PROPOSED 2026 BUDGET | ADOPTED 2026 BUDGET |
|----------------|--|-------------|-------------|---------------|-------------|----------------------|--------------------------|-------------------------|------------------------|-----------------------|----------------------|---------------------|
| 01-52200-3200 | FIRE PROTECTION PUB & SUB | (300) | (49) | 251 | (300) | (14) | (150) | - | - | - | - | - |
| | NO JUSTIFICATION FOR EXPENDITURE AT THIS TIME. | | | | | | | | | | | |
| 01-52200-3250 | FIRE PROTECTION ASSN DUES | (1,500) | (1,925) | (425) | (1,500) | (1,310) | (750) | (1,649) | (1,649) | (1,649) | (1,649) | (1,649) |
| | IAAI CHAPTER 25: \$25/YR (CUT FOR FY26) | | | | | | | | | | | |
| | MONROE COUNTY EMERGENCY SERVICES ASSOCIATION: \$40/YR | | | | | | | | | | | |
| | WISCONSIN STATE FIREFIGHTERS' ASSOCIATION: \$1,170/YR | | | | | | | | | | | |
| | NATIONAL FIRE PROTECTION ASSOCIATION: \$225/YR | | | | | | | | | | | |
| | INTERNATIONAL ASSOCIATION OF FIRE CHIEFS: \$126/YR (CUT FOR FY26) | | | | | | | | | | | |
| | WISCONSIN STATE FIRE CHIEFS' ASSOCIATION: \$100/YR (ESTIMATE) | | | | | | | | | | | |
| | WISCONSIN FIRE INSPECTORS' ASSOCIATION: \$40/YR | | | | | | | | | | | |
| | TOTAL: \$1,726 | | | | | | | | | | | |
| | ACCOUNTING FOR INFLATION: \$1,726 +3.5% = \$1,787 | | | | | | | | | | | |
| 01-52200-3300 | FIRE PROTECTION TRAVEL | - | - | - | - | - | - | (2,000) | (2,000) | (2,000) | (2,000) | (2,000) |
| | WISCONSIN STATE FIREFIGHTERS' CONFERENCE (TBD MARCH 2026): 4 FIRE PERSONNEL X ((\$200 FOR LODGING (\$98/NIGHT GOVT RATE X 2 NIGHTS), NO MILEAGE AUTHORIZED DUE TO AVAILABILITY OF GOVERNMENT VEHICLES, MEALS PER TOMAH FINANCIAL STABILITY GUIDEBOOK, \$90 FOR MEALS = \$710 ESTIMATED.) TOTAL = \$3,640 | | | | | | | | | | | |
| 01-52200-3350 | FIRE PROTECTION TRAINING | (5,000) | (5,125) | (125) | (5,000) | (1,986) | (2,500) | (3,500) | (3,500) | (3,500) | (3,500) | (3,500) |
| | FY20: \$4,288 | | | | | | | | | | | |
| | FY21: \$4,526 | | | | | | | | | | | |
| | FY22: \$2,426 | | | | | | | | | | | |
| | FY23: \$1,975 | | | | | | | | | | | |
| | FY24: \$5,125 | | | | | | | | | | | |
| | FYTD: \$2,165 AS OF 13 AUGUST 2025, ESTIMATED END OF YEAR EXPENDITURE IS \$3,248 | | | | | | | | | | | |
| | ACCOUNTING FOR INFLATION: \$3,248 + 3.5% = \$3,362 -OR- \$5,000 + 3.5% = \$5,175 | | | | | | | | | | | |
| 01-52200-3400 | FIRE PROTECTION OPER SUPPLIES | (12,000) | (14,225) | (2,225) | (12,000) | (5,645) | (6,000) | (12,000) | (12,000) | (12,000) | (12,000) | (12,000) |

FUND: 01 - GENERAL FUND
FIRE PROTECTION

| ACCOUNT NUMBER | ACCOUNT NAME | 2024 BUDGET | 2024 ACTUAL | (OVER)/ UNDER | 2025 BUDGET | 6 MONTHS 2025 ACTUAL | 6 MONTHS 2025 PROJECTION | PRELIMINARY 2026 BUDGET | DEPT. HEAD 2026 BUDGET | COMMITTEE 2026 BUDGET | PROPOSED 2026 BUDGET | ADOPTED 2026 BUDGET |
|---|-------------------------|-------------|-------------|---------------|-------------|----------------------|--------------------------|-------------------------|------------------------|-----------------------|----------------------|---------------------|
| 57220 - OUTLAY | | | | | | | | | | | | |
| OUTLAY | | | | | | | | | | | | |
| 01-57220-8300 | FIRE OUTLAY EQUIPMENT | (20,000) | (25,138) | (5,138) | (20,000) | (4,327) | (10,000) | (20,000) | (20,000) | (20,000) | (20,000) | (20,000) |
| CURRENT EXPENDITURE IS \$8,406 AS OF 4 SEPTEMBER 2025; ESTIMATED END OF YEAR EXPENDITURE IS \$12,609. | | | | | | | | | | | | |
| ACCOUNTING FOR INFLATION: \$12,609 + 3.5% = \$13,051. | | | | | | | | | | | | |
| FY20: \$26,430 (\$19,000) | | | | | | | | | | | | |
| FY21: \$21,402 (\$19,000) | | | | | | | | | | | | |
| FY22: \$10,133 (\$20,000) | | | | | | | | | | | | |
| FY23: \$23,904 (\$20,000) | | | | | | | | | | | | |
| FY24: \$25,138 (\$20,000) | | | | | | | | | | | | |
| REPLACEMENT OF TURN OUT GEAR (SCBA, TABLET, FIRE HOSES, PAGERS, RADIO ANTENNAS, FIRE TRUCK VALVES, GROUND MONITORS, DETECTOR SYSTEMS (NATURAL GAS, CARBON MONOXIDE, ETC.), SCBA BATTERIES, JAWS OF LIFE, ETC.) | | | | | | | | | | | | |
| OUTLAY TOTAL | | (20,000) | (25,138) | (5,138) | (20,000) | (4,327) | (10,000) | (20,000) | (20,000) | (20,000) | (20,000) | (20,000) |
| FIRE OUTLAY DEPARTMENT TOTAL EXPENDITURES | | (20,000) | (25,138) | (5,138) | (20,000) | (4,327) | (10,000) | (20,000) | (20,000) | (20,000) | (20,000) | (20,000) |
| 52900 - OTHER PUBLIC SAFETY | | | | | | | | | | | | |
| OPERATIONS | | | | | | | | | | | | |
| 01-52900-2210 | OTHER PUBLIC SA UTILITY | (650) | (229) | 421 | (650) | (130) | (325) | (450) | (450) | (450) | (450) | (450) |
| ELECTRICITY COST FOR SIX OUTDOOR WEATHER SIRENS (EMERGENCY NOTIFICATION FOR TORNADOS, ETC.). CURRENT PROVIDER IS ALLIANT ENERGY. SIRENS ARE TESTED THE FIRST WEDNESDAY OF EACH MONTH, UNLESS IT IS -30 DEG F. CURRENT EXPENDITURE AS OF 15 JULY 2025 WAS \$175, ON TRACK TO SPEND APPROXIMATELY \$350 BY THE END OF FY2025. A RATE INCREASE IS PROJECTED FOR FY2026, UNKNOWN EXACT INCREASE, WILL PLAN FOR 3.5% BASED ON CONSUMER PRICE INDEX. USING \$400 AS BASE EXPENDITURE AND ADDING 3.5%. | | | | | | | | | | | | |
| 01-52900-2900 | OTHER PUBLIC SA SERVICE | (3,000) | (3,516) | (516) | (4,200) | (4,064) | (2,100) | (3,540) | (3,540) | (3,540) | (3,540) | (3,540) |
| FY2025 INCREASED BY \$1200 FOR BATTERY PURCHASES; COMMUNICATION SERVICES (ACTUAL COMPANY NAME) DOES PREVENTATIVE MAINTENANCE OF THE SIX OUTDOOR WEATHER SIRENS. IN FY2026 FOUR OF THE BATTERIES WILL NEED TO BE REPLACED AT \$165 PER BATTERY, ANNUAL SERVICE COST IS \$2,880. COMPANY HAS COMMUNICATED A RATE INCREASE FOR FY2026. COST FOR FY2026 IS PROJECTED TO BE \$3,540. | | | | | | | | | | | | |
| OPERATIONS TOTAL | | (3,650) | (3,745) | (95) | (4,850) | (4,193) | (2,425) | (3,990) | (3,990) | (3,990) | (3,990) | (3,990) |
| OTHER PUBLIC SAFETY TOTAL EXPENDITURES | | (3,650) | (3,745) | (95) | (4,850) | (4,193) | (2,425) | (3,990) | (3,990) | (3,990) | (3,990) | (3,990) |

TOMAH ZONING DEPARTMENT

MISSION

The Economic Development and Zoning Department's mission is to generate and assist business development, expansion and retention that will provide job opportunities, increased tax base and promote quality of life. The City works hand-in-hand with the Tomah Chamber of Commerce and Visitors Center.

The purpose of code enforcement is to promote the health, safety, prosperity, aesthetics and general welfare of our community by enforcing and remediating violations of the City of Tomah Code of Ordinances by being proactive and achieving voluntary compliance.

2025 DEPARTMENT ACHIEVEMENTS

1. Department kept expenses for the annual budget below budgeted expenses and kept the revenues at a level that allowed the department to operate below the total operating budget for 2025
2. The Department is became fully staffed by the end of the year.

2026 DEPARTMENT GOALS

1. Implement a Zoning Permit to ensure all permits comply with the zoning ordinance
2. Complete an annual update of the Comprehensive Plan, a Zoning Code Rewrite, and a Sub-division Code Rewrite
3. Update the Downtown Design Standards
4. Improve overall compliance and build relationships with local builders and developers
5. Create and adopt an official map

FUND: 01 - GENERAL FUND
INSPECTION AND PLANNING

| ACCOUNT NUMBER | ACCOUNT NAME | 2024 BUDGET | 2024 ACTUAL | (OVER)/ UNDER | 2025 BUDGET | 6 MONTHS 2025 ACTUAL | 6 MONTHS 2025 PROJECTION | PRELIMINARY 2026 BUDGET | DEPT. HEAD 2026 BUDGET | COMMITTEE 2026 BUDGET | PROPOSED 2026 BUDGET | ADOPTED 2026 BUDGET |
|--|----------------------------|-------------|-------------|---------------|-------------|----------------------|--------------------------|-------------------------|------------------------|-----------------------|----------------------|---------------------|
| 52400 - INSPECTION | | | | | | | | | | | | |
| PERSONNEL | | | | | | | | | | | | |
| 01-52400-1100 | INSPECTION SAL-MANAGERIAL | (79,542) | (44,487) | 35,055 | (43,991) | (23,218) | (21,996) | (83,481) | (83,481) | (83,481) | (83,481) | (83,481) |
| ZONING ADMINISTRATOR: 90% GENERAL FUND, 2.5% TID 8, 2.5% TID 9, 2.5% TID 10, 2.5% TID 11: | | | | | | | | | | | | |
| GRADE M, STEP 5 PLUS 2.7% COLA, NOT ELIGIBLE FOR STEP INCREASE UNTIL AT LEAST 1 JANUARY 2027 PER THE SIGNED COUNTER OFFER OF EMPLOYMENT: \$83,481 X .9 = \$75,133 | | | | | | | | | | | | |
| 01-52400-1120 | INSPECTION SAL-SUPPORT | (21,601) | (39,520) | (17,920) | (53,825) | (14,384) | (26,912) | (24,878) | (24,878) | (24,878) | (24,878) | (24,878) |
| 100% OF PART TIME CODE ENFORCEMENT OFFICER: GRADE H, STEP 1 PLUS 2.7% COLA, NOT ELIGIBLE FOR STEP INCREASE UNTIL AT LEAST 1 JANUARY 2027 PER OFFER OF EMPLOYMENT = \$24,878 (ACCOUNTING FOR 1,040 HOURS PER YEAR). | | | | | | | | | | | | |
| 01-52400-1140 | INSPECTION SAL-OVERTIME | - | - | - | - | - | - | - | - | - | - | - |
| OVERTIME NOT AUTHORIZED FOR FY26. | | | | | | | | | | | | |
| 01-52400-1250 | INSPECTION LONGEVITY | (950) | (485) | 465 | (180) | (30) | (90) | - | - | - | - | - |
| NO LONGEVITY DUE TO TWO NEW EMPLOYEES THAT WILL MAN THIS DEPARTMENT. | | | | | | | | | | | | |
| 01-52400-1310 | INSPECTION WIS RETIREMENT | (7,044) | (5,830) | 1,215 | (6,811) | (2,579) | (3,405) | (5,410) | (5,410) | (5,410) | (5,410) | (5,410) |
| ZONING ADMINISTRATOR: 90% GENERAL FUND, 2.5% TID 8, 2.5% TID 9, 2.5% TID 10, 2.5% TID 11 | | | | | | | | | | | | |
| 100% PART TIME CODE ENFORCEMENT OFFICER | | | | | | | | | | | | |
| 01-52400-1320 | INSPECTION SOCIAL SECURITY | (7,810) | (6,090) | 1,720 | (7,497) | (2,846) | (3,748) | (7,461) | (7,461) | (7,461) | (7,461) | (7,461) |
| ZONING ADMINISTRATOR: 90% GENERAL FUND, 2.5% TID 8, 2.5% TID 9, 2.5% TID 10, 2.5% TID 11 | | | | | | | | | | | | |
| 100% PART TIME CODE ENFORCEMENT OFFICER | | | | | | | | | | | | |
| 01-52400-1330 | INSPECTION LIFE INSURANCE | (175) | (638) | (463) | (175) | (34) | (88) | - | - | - | - | - |
| FULL-TIME EMPLOYEE HAS DECLINED COVERAGE. | | | | | | | | | | | | |
| 01-52400-1340 | INSPECTION MED HEALTH | (33,874) | (27,917) | 5,958 | (38,722) | (4,332) | (19,361) | (27,166) | (27,166) | (27,166) | (27,166) | (27,166) |
| ZONING ADMINISTRATOR: 90% GENERAL FUND, 2.5% TID 8, 2.5% TID 9, 2.5% TID 10, 2.5% TID 11 | | | | | | | | | | | | |
| PART TIME CODE ENFORCEMENT OFFICER NOT AUTHORIZED. | | | | | | | | | | | | |
| 01-52400-1350 | INSPECTION INCOME CONT | - | - | - | - | - | - | - | - | - | - | - |
| NO PREMIUM FOR THE EMPLOYEE NOR THE EMPLOYER IN FY26. | | | | | | | | | | | | |
| PERSONNEL TOTAL | | (150,996) | (124,967) | 26,029 | (151,201) | (47,424) | (75,600) | (148,396) | (148,396) | (148,396) | (148,396) | (148,396) |
| OPERATIONS | | | | | | | | | | | | |
| 01-52400-2100 | INSPECTION PROF SERVICE | (20,000) | (41,262) | (21,262) | (87,000) | (35,871) | (43,500) | (100,000) | (100,000) | (100,000) | (100,000) | (100,000) |
| INSPECTION SERVICES: \$100,000 | | | | | | | | | | | | |
| GENERAL ENGINEERING CORPORATION (THIRD PARTY BUILDING INSPECTION SERVICES) | | | | | | | | | | | | |
| CURRENT EXPENDITURE AS OF 14 AUGUST 2025 IS \$63,936; END OF YEAR ESTIMATED EXPENDITURE IS \$95,903 | | | | | | | | | | | | |
| FY24: \$24,787 (CONTRACT BEGAN IN AUGUST 2024, FY24 RATES WERE LOWER THAN FY25) | | | | | | | | | | | | |
| THE CITY CHARGES BUILDING PERMIT APPLICANTS THE TOTAL GEC FEE PLUS 10%; THEREFORE, THIS EXPENDITURE SHOULD HAVE A CORRESPONDING REVENUE THAT BALANCES OUT. | | | | | | | | | | | | |
| REMOVED \$10,000 FOR GRANT WRITING THAT WAS REALLOCATED FROM THE ADMINISTRATION BUDGET WHEN THE CITY ADMINISTRATOR WAS DECOMMISSIONED. | | | | | | | | | | | | |
| 01-52400-2230 | INSPECTION UTIL-TELEPHONE | (2,000) | (1,946) | 54 | (2,000) | (1,659) | (1,000) | (2,731) | (2,731) | (2,731) | (2,731) | (2,731) |

FUND: 01 - GENERAL FUND
INSPECTION AND PLANNING

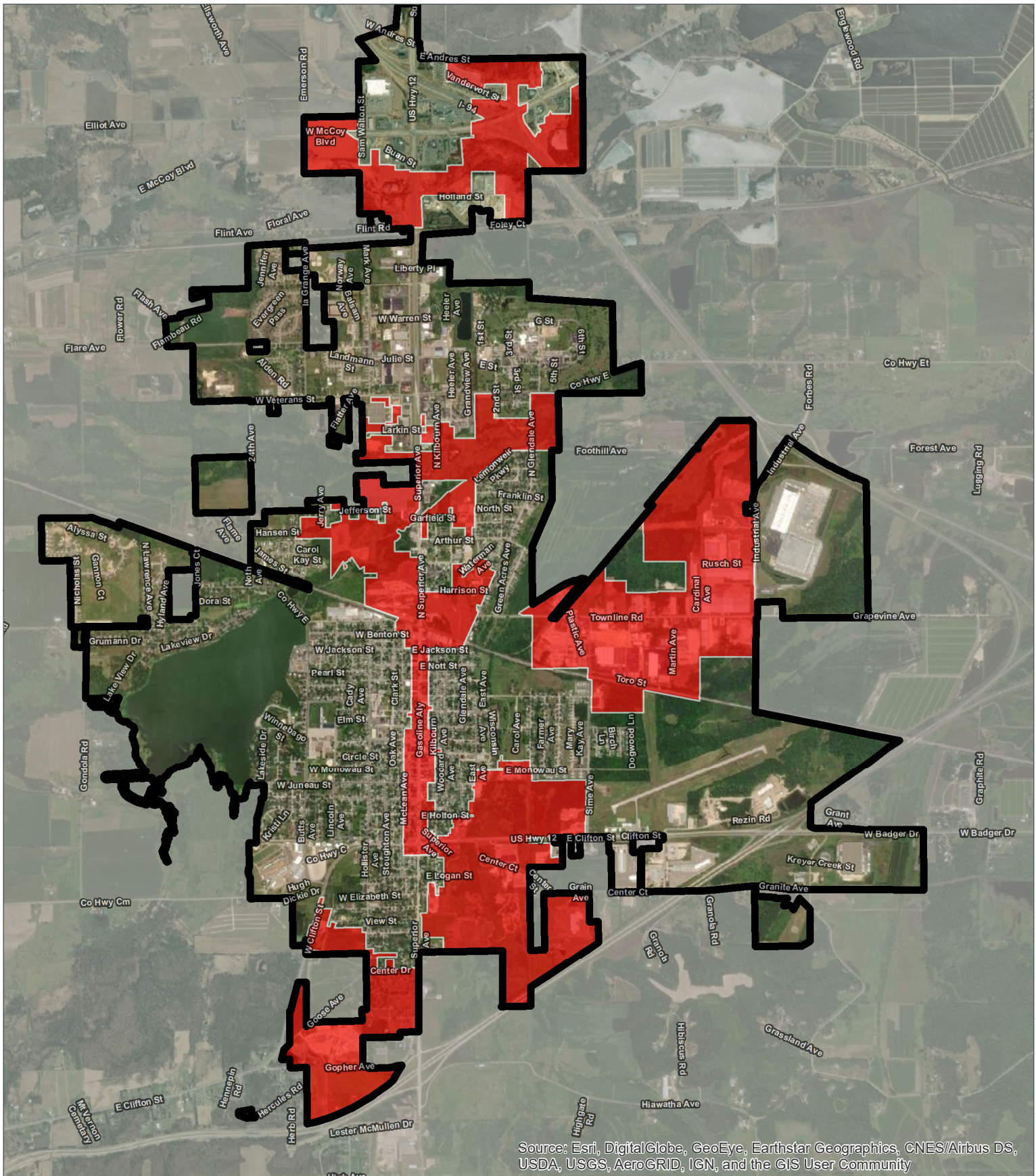
| ACCOUNT NUMBER | ACCOUNT NAME | 2024 BUDGET | 2024 ACTUAL | (OVER)/ UNDER | 2025 BUDGET | 6 MONTHS 2025 ACTUAL | 6 MONTHS 2025 PROJECTION | PRELIMINARY 2026 BUDGET | DEPT. HEAD 2026 BUDGET | COMMITTEE 2026 BUDGET | PROPOSED 2026 BUDGET | ADOPTED 2026 BUDGET |
|----------------|---|-------------|-------------|---------------|-------------|----------------------|--------------------------|-------------------------|------------------------|-----------------------|----------------------|---------------------|
| | <p>AT&T MOBILITY (1 CELL PHONE, 1 IPAD) CURRENT EXPENDITURE IS \$1,762 AS OF 20 AUGUST 2025; ESTIMATED END OF YEAR EXPENDITURE IS \$2,643 (THIS FIGURE INCLUDES 2 CELL PHONES, 1 WILL BE REMOVED FROM THIS DEPARTMENT STARTING IN FY26). NEW ESTIMATED TOTAL = \$2,643-\$383.88 = \$2,259.12.</p> <p>LYNXX CURRENT EXPENDITURE IS \$184 AS OF 20 AUGUST 2025; ESTIMATED END OF YEAR EXPENDITURE IS \$378.</p> <p>TOTAL END OF YEAR ESTIMATED EXPENDITURE IS \$2,638.</p> <p>ACCOUNTING FOR INFLATION: \$2,638 + 3.5% = \$2,731.</p> | | | | | | | | | | | |
| 01-52400-2900 | INSPECTION SERVICE CONTRACTS | (8,400) | (8,048) | 352 | (8,400) | (7,778) | (4,200) | (6,648) | (6,648) | (6,648) | (6,648) | (6,648) |
| | <p>IWORQ: \$7,648/YR</p> <p>ACCOUNTING FOR INFLATION: \$7,648/YR + 3.5% = \$7,916</p> | | | | | | | | | | | |
| 01-52400-3100 | INSPECTION OFFICE SUPPLIES | (250) | (152) | 98 | (250) | - | (125) | (250) | (250) | (250) | (250) | (250) |
| | <p>PRINTER PAPER</p> <p>PENS</p> <p>NOTE TAKING PAPER</p> <p>PAPER CLIPS</p> <p>POSTAGE: \$83.90 FY25 AS OF 20 OCTOBER 2025, WILL BE A 10% RATE INCREASE IN FY26. ESTIMATED END OF YEAR IS \$100.68 + 10% = \$111.</p> | | | | | | | | | | | |
| 01-52400-3200 | INSPECTION PUB & SUBSCRIPTION | (250) | - | 250 | (250) | (44) | (125) | (250) | (250) | (250) | (250) | (250) |
| | <p>PUBLISH CLASS 1 NOTICES.</p> | | | | | | | | | | | |

FUND: 01 - GENERAL FUND
INSPECTION AND PLANNING

| ACCOUNT NUMBER | ACCOUNT NAME | 2024 BUDGET | 2024 ACTUAL | (OVER)/ UNDER | 2025 BUDGET | 6 MONTHS 2025 ACTUAL | 6 MONTHS 2025 PROJECTION | PRELIMINARY 2026 BUDGET | DEPT. HEAD 2026 BUDGET | COMMITTEE 2026 BUDGET | PROPOSED 2026 BUDGET | ADOPTED 2026 BUDGET |
|--|--|------------------|------------------|-----------------|------------------|----------------------|--------------------------|-------------------------|------------------------|-----------------------|----------------------|---------------------|
| 01-52400-3250 | INSPECTION ASSN DUES | (250) | - | 250 | (250) | (250) | (125) | (506) | (506) | (506) | (506) | (506) |
| | AMERICAN PLANNING ASSOCIATION ANNUAL MEMBERSHIP FEE PLUS AICP CERTIFICATION. | | | | | | | | | | | |
| 01-52400-3300 | INSPECTION TRAVEL | (300) | - | 300 | (300) | - | (150) | - | - | - | - | - |
| | CUT FOR FY26 DUE TO LACK OF FUNDS. | | | | | | | | | | | |
| 01-52400-3350 | INSPECTION TRAINING | (750) | - | 750 | (750) | (353) | (375) | (750) | (750) | (750) | (750) | (750) |
| 01-52400-3400 | INSPECTION OPERATING | (2,000) | (1,535) | 465 | (2,000) | - | (1,000) | (2,000) | (2,000) | (2,000) | (2,000) | (2,000) |
| | FUEL FOR TRUCKS | | | | | | | | | | | |
| 01-52400-3500 | INSPECTION REPAIR & MAINTNANCE | (500) | - | 500 | - | - | - | - | - | - | - | - |
| | OPERATIONS TOTAL | (34,700) | (52,943) | (18,243) | (101,200) | (45,954) | (50,600) | (113,135) | (113,135) | (113,135) | (113,135) | (113,135) |
| | INSPECTION DEPARTMENT TOTAL EXPENDITURES | (185,696) | (177,910) | 7,787 | (252,401) | (93,378) | (126,200) | (261,531) | (261,531) | (261,531) | (261,531) | (261,531) |
| 56900 - OTHER CONSERVATION & DEVELOPMENT/PLANNING | | | | | | | | | | | | |
| PERSONNEL | | | | | | | | | | | | |
| 01-56900-1100 | OTH CONSV & DEV SAL- | - | - | - | - | - | - | - | - | - | - | - |
| 01-56900-1140 | OTH CONSV & DEV OT | - | - | - | - | - | - | - | - | - | - | - |
| 01-56900-1250 | OTH CONSV & DEV LONGEVITY | - | - | - | - | - | - | - | - | - | - | - |
| 01-56900-1310 | OTH CONSV & DEV WIS RETIREMENT | - | - | - | - | - | - | - | - | - | - | - |
| 01-56900-1320 | OTH CONSV & DEV SS | - | - | - | - | - | - | - | - | - | - | - |
| 01-56900-1330 | OTH CONSV & DEV LIFE INSURANCE | - | - | - | - | - | - | - | - | - | - | - |
| 01-56900-1340 | OTH CONSV & DEV MED HEALTH | - | - | - | - | - | - | - | - | - | - | - |
| | PERSONNEL TOTAL | - | - | - | - | - | - | - | - | - | - | - |
| OPERATIONS | | | | | | | | | | | | |
| 01-56900-2100 | OTH CONSV & DEV PROF SERVICE | (10,000) | (15,760) | (5,760) | (10,000) | - | (5,000) | (5,000) | (5,000) | (5,000) | (5,000) | (5,000) |
| | MAPPING UPDATES, PLANNING COSTS | | | | | | | | | | | |
| 01-56900-3100 | OTH CONSV & DEV OFFICE SUPPLY | (100) | - | 100 | (100) | - | (50) | - | - | - | - | - |
| | NO JUSTIFICATION FOR BUDGET IN FY26 | | | | | | | | | | | |
| 01-56900-3200 | OTH CONSV & DEV PUB & SUB | (400) | (186) | 214 | (400) | 17 | (200) | - | - | - | - | - |
| | NO JUSTIFICATION FOR BUDGET IN FY26 | | | | | | | | | | | |
| 01-56900-3300 | OTH CONSV & DEV TRAVEL | - | - | - | - | - | - | - | - | - | - | - |
| 01-56900-3350 | OTH CONSV & DEV TRAINING | - | - | - | - | - | - | - | - | - | - | - |
| | OPERATIONS TOTAL | (10,500) | (15,946) | (5,446) | (10,500) | 17 | (5,250) | (5,000) | (5,000) | (5,000) | (5,000) | (5,000) |
| | PLANNING DEPARTMENT TOTAL EXPENDITURES | (10,500) | (15,946) | (5,446) | (10,500) | 17 | (5,250) | (5,000) | (5,000) | (5,000) | (5,000) | (5,000) |

FUND: 6 - INDUSTRIAL DEVELOPMENT

| ACCOUNT NUMBER | ACCOUNT NAME | 2024 BUDGET | 2024 ACTUAL | (OVER)/ UNDER | 2025 BUDGET | 6 MONTHS 2025 ACTUAL | 6 MONTHS 2025 PROJECTION | PRELIMINARY 2026 BUDGET | DEPT. HEAD 2026 BUDGET | COMMITTEE 2026 BUDGET | PROPOSED 2026 BUDGET | ADOPTED 2026 BUDGET |
|---|-----------------------------|-------------|-------------|---------------|-------------|----------------------|--------------------------|-------------------------|------------------------|-----------------------|----------------------|---------------------|
| 06-56700-8100 | ECON DEV LAND | - | - | - | - | - | - | - | - | - | - | - |
| 06-59200-7360 | TRANSFER-FUNDS TIF DISTRICT | - | - | - | - | - | - | - | - | - | - | - |
| MISCELLANEOUS TOTAL | | - | - | - | - | - | - | - | - | - | - | - |
| INDUSTRIAL DEVELOPMENT TOTAL EXPENDITURES | | (41,339) | (80,685) | (39,346) | (114,248) | (26,882) | (58,124) | (63,269) | (63,269) | (63,269) | (63,269) | (63,269) |
| INDUSTRIAL DEVELOPMENT NET REVENUE OVER EXPENDITURES | | (0) | (80,685) | (80,685) | (60,000) | (26,882) | (31,000) | - | - | - | - | - |
| INDUSTRIAL DEVELOPMENT FUND BALANCE FORWARD | | | 689,663 | | 608,978 | 608,978 | 582,096 | 523,972 | 523,972 | 523,972 | 523,972 | 523,972 |
| INDUSTRIAL DEVELOPMENT FUND BALANCE APPLIED | | | | | (54,248) | - | (27,124) | (63,269) | (63,269) | (63,269) | (63,269) | (63,269) |
| INDUSTRIAL DEVELOPMENT FUND BALANCE | | 779,218 | 608,978 | | 548,978 | 582,096 | 523,972 | 460,703 | 460,703 | 460,703 | 460,703 | 460,703 |



Source: Esri, DigitalGlobe, GeoEye, Earthstar Geographics, CNES/Airbus DS, USDA, USGS, AeroGRID, IGN, and the GIS User Community



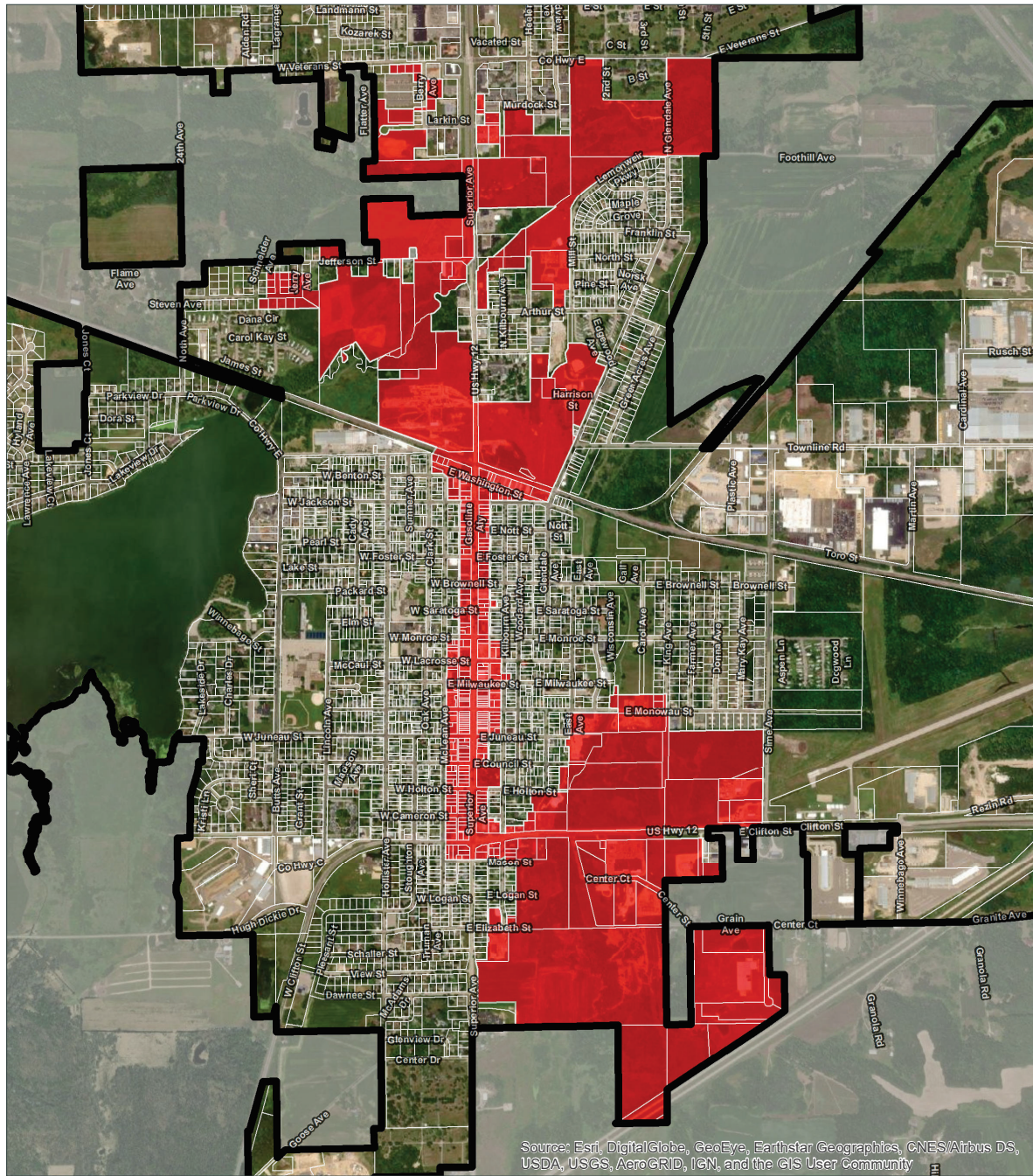
Data Sources:
Monroe County
State of Wisconsin
Imagry Provided by ESRI

LEGEND

- TID Boundaries
- City Limits
- Surrounding Municipalities

TIF District Boundaries

City of Tomah
Monroe County, WI



Print Date: 1/12/2022
 Printed By: JHelen, File: \\mbs-pa.com\fs\Projects\606\p\00606\GIS\TID Assistance\TID 8\2021 Amendment\Map_1\TID #8 Boundary-ALL.mxd



Data Sources:
 Monroe County
 State of Wisconsin
 Imagery Provided by ESRI



LEGEND

- TID #8 Boundary
- Parcels
- City Limits
- Surrounding Municipalities

TID #8 Boundary

City of Tomah
 Monroe County, WI

FUND: 14 - TAX INCREMENTAL FINANCING DISTRICT 8

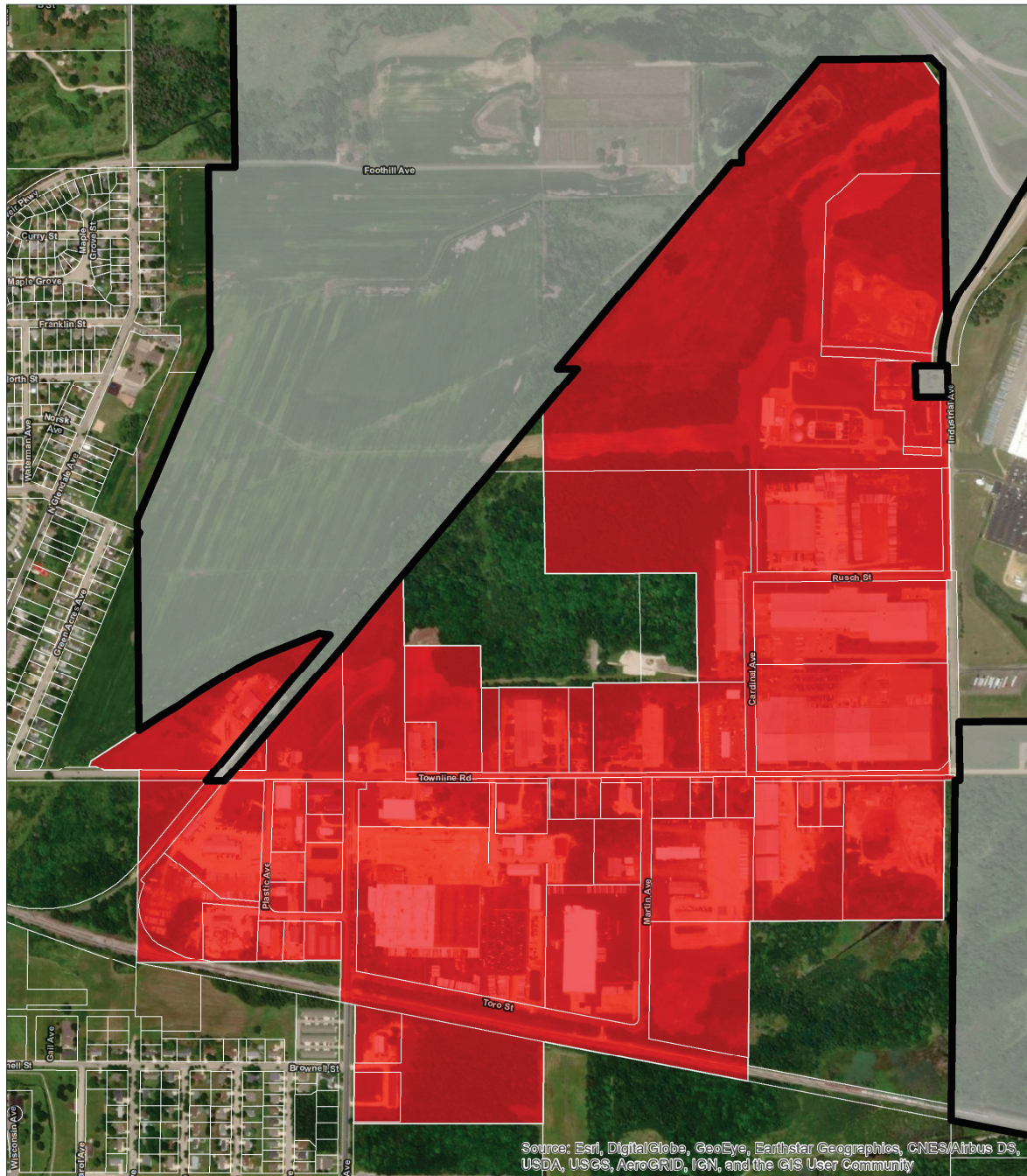
| ACCOUNT NUMBER | ACCOUNT NAME | 2024 BUDGET | 2024 ACTUAL | (OVER)/ UNDER | 2025 BUDGET | 6 MONTHS 2025 ACTUAL | 6 MONTHS 2025 PROJECTION | PRELIMINARY 2026 BUDGET | DEPT. HEAD 2026 BUDGET | COMMITTEE 2026 BUDGET | PROPOSED 2026 BUDGET | ADOPTED 2026 BUDGET |
|---|------------------------------|----------------|----------------|---------------|------------------|----------------------|--------------------------|-------------------------|------------------------|-----------------------|----------------------|---------------------|
| REVENUE | | | | | | | | | | | | |
| 14-41120 | PROPERTY TAXES INCREMENT | 517,339 | 719,365 | (202,026) | 1,291,956 | - | 645,978 | 337,211 | 337,211 | 337,211 | 337,211 | 337,211 |
| NOTE: NEED TO CONFIRM LEVIES FOR MONROE COUNTY, TOMAH AREA SCHOOL DISTRICT, AND WESTERN TECHNICAL COLLEGE. THE CURRENT NUMBER IS BASED ON INFORMAL DISCUSSIONS WITH EACH TAXING JURISDICTION REGARDING THEIR PLAN FOR SETTING THE LEVY. | | | | | | | | | | | | |
| 14-43410 | STATE SHARED REVENUE TID | 7,500 | 9,447 | (1,947) | 46,868 | 4,768 | 23,434 | 46,868 | 46,868 | 46,868 | 46,868 | 46,868 |
| TID 8 ACT 12 PERSONAL PROPERTY AID: \$35,335.64 | | | | | | | | | | | | |
| TID 8 PERSONAL PROPERTY AID: \$11,532.30 | | | | | | | | | | | | |
| TOTAL: \$46,867.94 | | | | | | | | | | | | |
| 14-43510 | STATE GRANTS OTHER | - | - | - | - | - | - | - | - | - | - | - |
| 14-48110 | INTEREST INCOME | - | - | - | - | - | - | - | - | - | - | - |
| 14-48200 | RENT | 700 | - | 700 | - | - | - | - | - | - | - | - |
| 14-48309 | TID 8 SALE-OTHER EQUIP/PROP | - | - | - | - | - | - | - | - | - | - | - |
| 14-48901 | TID 8 LOAN REVENUE | 15,000 | - | 15,000 | 15,000 | - | 7,500 | 11,614 | 11,614 | 11,614 | 11,614 | 11,614 |
| VETERANS ASSISTANCE FOUNDATION | | | | | | | | | | | | |
| 14-48903 | TID 8 LOAN INTEREST REVENUE | 7,500 | 6,276 | 1,224 | 7,500 | 3,550 | 3,750 | 5,187 | 5,187 | 5,187 | 5,187 | 5,187 |
| VETERANS ASSISTANCE FOUNDATION | | | | | | | | | | | | |
| 14-49100 | PROCEEDS FROM LONG TERM DEBT | - | - | - | - | - | - | - | - | - | - | - |
| 14-49200 | TRANSFER FROM OTHER FUNDS | - | - | - | 332,134 | - | 166,067 | 332,134 | 332,134 | 332,134 | 332,134 | 332,134 |
| TID 9 - \$332,134 | | | | | | | | | | | | |
| 14-49300 | FUND BALANCE APPLIED | 189,000 | - | 189,000 | - | - | - | - | - | - | - | - |
| TID 8 TOTAL REVENUE | | 737,039 | 735,089 | 1,950 | 1,693,458 | 8,318 | 846,729 | 733,014 | 733,014 | 733,014 | 733,014 | 733,014 |
| EXPENDITURES | | | | | | | | | | | | |
| TID 8 LEGAL | | | | | | | | | | | | |
| 14-51300-2100 | TID 8 ED LEGAL PROF SERVICES | - | - | - | - | - | - | - | - | - | - | - |
| TID 8 LEGAL TOTAL | | - | - | - | - | - | - | - | - | - | - | - |
| TID 8 OPERATIONS | | | | | | | | | | | | |
| 14-56700-1100 | ED ADMIN WAGES | (3,784) | (1,080) | 2,705 | (4,643) | (2,322) | (2,322) | (7,811) | (7,811) | (7,811) | (7,811) | (7,811) |
| CITY ADMINISTRATOR SALARY DISTRIBUTION: 50% GENERAL FUND, 30% ECONOMIC DEVELOPMENT FUND, 5% TID 8, 5% TID 9, 5% TID 10, 5% TID 11. | | | | | | | | | | | | |
| 1 CITY ADMINISTRATOR: GRADE T, STEP 5 VOLUNTARILY DECREASED TO GRADE T, STEP 1 PLUS 2.7% COLA = \$114,459 X .05 = \$5,723 | | | | | | | | | | | | |
| ZONING ADMINISTRATOR: 90% GENERAL FUND, 2.5% TID 8, 2.5% TID 9, 2.5% TID 10, 2.5% TID 11 | | | | | | | | | | | | |
| GRADE M, STEP 5 PLUS 2.7% COLA, NOT ELIGIBLE FOR STEP INCREASE UNTIL AT LEAST 1 JANUARY 2027 PER THE SIGNED COUNTER OFFER OF EMPLOYMENT: \$83,481 X .025 = \$2,088 | | | | | | | | | | | | |
| 14-56700-1290 | TID 8 ADMIN NON-ELECT/COMP | - | - | - | - | - | - | (150) | (150) | (150) | (150) | (150) |

FUND: 14 - TAX INCREMENTAL FINANCING DISTRICT 8

| ACCOUNT NUMBER | ACCOUNT NAME | 2024 BUDGET | 2024 ACTUAL | (OVER)/ UNDER | 2025 BUDGET | 6 MONTHS 2025 ACTUAL | 6 MONTHS 2025 PROJECTION | PRELIMINARY 2026 BUDGET | DEPT. HEAD 2026 BUDGET | COMMITTEE 2026 BUDGET | PROPOSED 2026 BUDGET | ADOPTED 2026 BUDGET |
|--|-------------------------------|-------------|-------------|---------------|-------------|----------------------|--------------------------|-------------------------|------------------------|-----------------------|----------------------|---------------------|
| TID 8 PUBLIC WORKS | | | | | | | | | | | | |
| 14-57331-1130 | TID 8 HWY/ST OUTLAY SALARY | (37,500) | (4,156) | 33,344 | - | - | - | (82,985) | (82,985) | (82,985) | (82,985) | (82,985) |
| 17.5% OF THE AVERAGE HOURLY RATE OF THE PUBLIC WORKS EMPLOYEES THAT WILL BE WORKING ON TID PROJECTS IN FY26. | | | | | | | | | | | | |
| TID 8 MAN HOURS IN FY26: 2,912 AT \$28.4975. | | | | | | | | | | | | |
| 14-57331-8300 | TID 8 HWY STREET OUTLAY EQUIP | - | - | - | - | - | - | - | - | - | - | - |
| 14-57331-8500 | TID 8 STORM SEWER | - | - | - | - | - | - | - | - | - | - | - |
| 14-57331-8553 | TID 8 HWY/STREET OUTLAY | - | (101,204) | (101,204) | - | (38,359) | - | (26,250) | (26,250) | (26,250) | (26,250) | (26,250) |
| 17.5% OF PUBLIC WORKS HIGHWAY MAINTENANCE AND REPAIR ANNUAL FUEL COST = \$100,000 X .175 = \$17,500 | | | | | | | | | | | | |
| 17.5% OF CONCRETE AND BLACKTOP GRINDING AND EXCAVATION: \$8,750 | | | | | | | | | | | | |
| TID 8 PUBLIC WORKS TOTAL | | (37,500) | (105,360) | | - | (38,359) | - | (109,235) | (109,235) | (109,235) | (109,235) | (109,235) |
| TID 8 PARKS | | | | | | | | | | | | |
| 14-57620-1130 | TID 8 PARK OUTLAY SALARY | - | - | | - | - | - | - | - | - | - | - |
| 14-57620-1310 | TID 8 PARK OUTLAY RETIREMENT | - | - | | - | - | - | - | - | - | - | - |
| 14-57620-1320 | TID 8 SOCIAL SECURITY | - | - | | - | - | - | - | - | - | - | - |
| 14-57620-1340 | TID 8 PARK OUTLAY MED HEALTH | - | - | | - | - | - | - | - | - | - | - |
| 14-57620-3200 | TID 8 PARK OUTLAY PUBLICATION | - | - | | - | - | - | - | - | - | - | - |
| 14-57620-8100 | TID 8 AQUATIC OUTLAY LAND | - | - | | - | - | - | - | - | - | - | - |
| 14-57620-8200 | TID 8 PARKS OUTLAY BUILDING | - | - | | - | - | - | - | - | - | - | - |
| 14-57620-8300 | TID PARKS EQUIP OUTLAY | - | - | | - | - | - | - | - | - | - | - |
| 14-57622-1320 | LIBRARY BOILER INSURANCE | - | - | | - | - | - | - | - | - | - | - |
| 14-57725-2100 | LIBRARY BUILDINGS | - | - | | - | - | - | - | - | - | - | - |
| 14-57725-5700 | LIBRARY EQUIP-COMP SC | - | (38,933) | | - | - | - | - | - | - | - | - |
| TID 8 PARKS TOTAL | | - | (38,933) | | - | - | - | - | - | - | - | - |
| TID 8 INDUSTRIAL DEVELOPMENT | | | | | | | | | | | | |
| 14-58200-6480 | PRIN PYMT 2016A | - | - | | - | - | - | - | - | - | - | - |
| TID 8 INDUSTRIAL DEVELOPMENT TOTAL | | - | - | | - | (32,761) | - | - | - | - | - | - |
| TID 8 TRANSFERS TO OTHER FUNDS | | | | | | | | | | | | |
| 14-59800-7330 | TRANSFER TO DEBT SERVICE | (448,899) | (444,474) | 4,425 | (402,553) | - | (201,277) | (560,887) | (560,887) | (560,887) | (560,887) | (560,887) |
| CITY GENERAL OBLIGATION TID. | | | | | | | | | | | | |
| 14-59800-7350 | TRANSFER TO ED | - | - | | - | - | - | - | - | - | - | - |
| 14-59800-7380 | TRANSFER TO W/S FOR ADVANCE | (234,000) | - | 234,000 | (32,151) | - | (16,076) | (32,151) | (32,151) | (32,151) | (32,151) | (32,151) |

FUND: 14 - TAX INCREMENTAL FINANCING DISTRICT 8

| ACCOUNT NUMBER | ACCOUNT NAME | 2024 BUDGET | 2024 ACTUAL | (OVER)/ UNDER | 2025 BUDGET | 6 MONTHS | 6 MONTHS | PRELIMINARY | DEPT. HEAD | COMMITTEE | PROPOSED | ADOPTED |
|--|---|-------------|-------------|---------------|-------------|-------------|-----------------|-------------|-------------|-------------|-------------|-------------|
| | | | | | | 2025 ACTUAL | 2025 PROJECTION | 2026 BUDGET | 2026 BUDGET | 2026 BUDGET | 2026 BUDGET | 2026 BUDGET |
| INTEREST ON ADVANCE; NEED CONFIRMATION FROM UTILITIES. | | | | | | | | | | | | |
| | TID 8 TRANSFERS TO OTHER FUNDS TOTAL | (682,899) | (444,474) | 238,425 | (434,704) | - | (217,352) | (593,038) | (593,038) | (593,038) | (593,038) | (593,038) |
| | TID 8 TOTAL EXPENDITURES | (730,399) | (596,643) | 244,884 | (450,025) | (73,785) | (225,013) | (712,173) | (712,173) | (712,173) | (712,173) | (712,173) |
| | TID 8 NET REVENUE OVER EXPENDITURES | 6,641 | 138,446 | 131,805 | 1,243,433 | (65,468) | 621,716 | 20,841 | 20,841 | 20,841 | 20,841 | 20,841 |
| | TID 8 FUND BALANCE FORWARD | (3,036,368) | (2,379,892) | | (2,241,446) | (2,241,446) | (2,306,914) | (1,685,198) | (1,685,198) | (1,685,198) | (1,685,198) | (1,685,198) |
| | TID 8 FUND BALANCE | (3,029,728) | (2,241,446) | | (998,013) | (2,306,914) | (1,685,198) | (1,664,357) | (1,664,357) | (1,664,357) | (1,664,357) | (1,664,357) |



Data Sources:
 Monroe County
 State of Wisconsin
 Imagery Provided by ESRI



LEGEND

- TID #9 Boundary
- Parcels
- City Limits
- Surrounding Municipalities

TID #9 Boundary

City of Tomah
 Monroe County, WI

Print Date: 1/12/2022
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FUND: 17 - TAX INCREMENTAL FINANCING DISTRICT 9

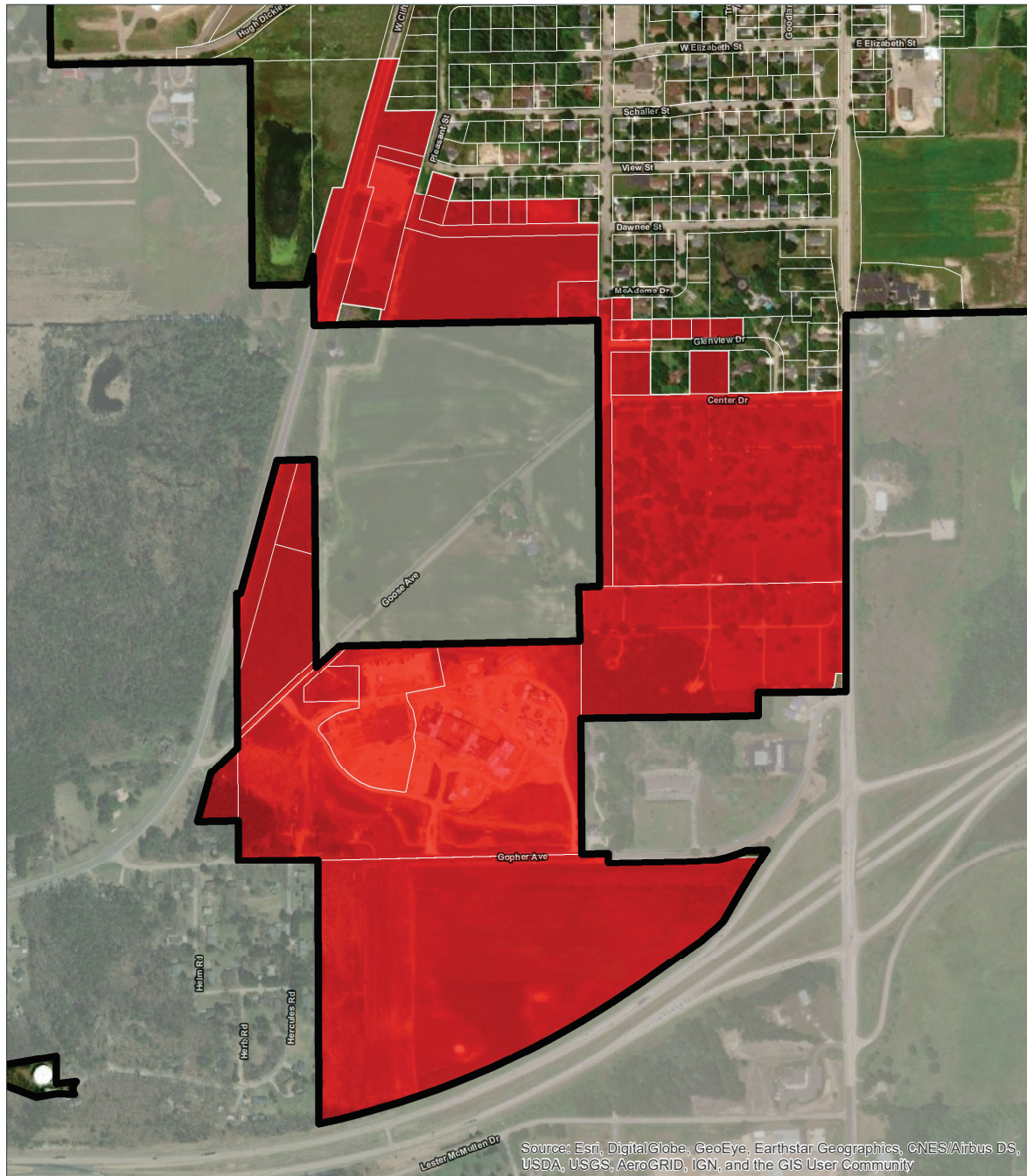
| ACCOUNT NUMBER | ACCOUNT NAME | 2024 BUDGET | 2024 ACTUAL | (OVER)/ UNDER | 2025 BUDGET | 6 MONTHS 2025 ACTUAL | 6 MONTHS 2025 PROJECTION | PRELIMINARY 2026 BUDGET | DEPT. HEAD 2026 BUDGET | COMMITTEE 2026 BUDGET | PROPOSED 2026 BUDGET | ADOPTED 2026 BUDGET |
|---------------------|---|-----------------|----------------|----------------|------------------|----------------------|--------------------------|-------------------------|------------------------|-----------------------|----------------------|---------------------|
| REVENUE | | | | | | | | | | | | |
| 17-41120 | PROPERTY TAXES INCREMENT | 321,499 | 447,047 | 125,548 | 489,735 | - | 244,868 | 313,898 | 313,898 | 313,898 | 313,898 | 313,898 |
| | NOTE: NEED TO CONFIRM LEVIES FOR MONROE COUNTY, TOMAH AREA SCHOOL DISTRICT, AND WESTERN TECHNICAL COLLEGE. THE CURRENT NUMBER IS BASED ON INFORMAL DISCUSSIONS WITH EACH TAXING JURISDICTION REGARDING THEIR PLAN FOR SETTING THE LEVY. | | | | | | | | | | | |
| 17-43410 | TID 9 SHARED REVENUE | - | 5,871 | 5,871 | 179,969 | 63,736 | 89,985 | 179,969 | 179,969 | 179,969 | 179,969 | 179,969 |
| | TID 9 PERSONAL PROPERTY AID | | | | | | | | | | | |
| 17-48110 | INTEREST INCOME | - | - | - | - | - | - | - | - | - | - | - |
| 17-49100 | PROCEEDS FROM LONG TERM DEBT | - | - | - | 405,000 | - | 202,500 | - | - | - | - | - |
| 17-49200 | TRANSFER FROM OTHER FUNDS | - | - | - | - | - | - | - | - | - | - | - |
| 17-49300 | FUND BALANCE APPLIED | - | - | - | - | - | - | - | - | - | - | - |
| | TID 9 TOTAL REVENUE | 321,499 | 452,918 | 131,419 | 1,074,704 | 63,736 | 537,352 | 493,867 | 493,867 | 493,867 | 493,867 | 493,867 |
| EXPENDITURES | | | | | | | | | | | | |
| | TID 9 OPERATIONS | | | | | | | | | | | |
| 17-56700-1100 | TID 9 ADMIN WAGES | (3,784) | (1,080) | 2,705 | (4,643) | (2,322) | (2,322) | (7,811) | (7,811) | (7,811) | (7,811) | (7,811) |
| | CITY ADMINISTRATOR SALARY DISTRIBUTION: 50% GENERAL FUND, 30% ECONOMIC DEVELOPMENT FUND, 5% TID 8, 5% TID 9, 5% TID 10, 5% TID 11. | | | | | | | | | | | |
| | 1 CITY ADMINISTRATOR: GRADE T, STEP 5 VOLUNTARILY DECREASED TO GRADE T, STEP 1 PLUS 2.7% COLA = \$114,459 X .05 = \$5,723 | | | | | | | | | | | |
| | ZONING ADMINISTRATOR: 90% GENERAL FUND, 2.5% TID 8, 2.5% TID 9, 2.5% TID 10, 2.5% TID 11 | | | | | | | | | | | |
| | GRADE M, STEP 5 PLUS 2.7% COLA, NOT ELIGIBLE FOR STEP INCREASE UNTIL AT LEAST 1 JANUARY 2027 PER THE SIGNED COUNTER OFFER OF EMPLOYMENT: \$83,481 X .025 = \$2,088 | | | | | | | | | | | |
| 17-56700-1290 | TID 9 ADMIN NON-ELECT/COMP | - | - | - | - | - | - | (150) | (150) | (150) | (150) | (150) |
| | CITY ADMINISTRATOR DISTRIBUTION: 35% GENERAL FUND, 30% ECONOMIC DEVELOPMENT FUND, 5% TID 8, 5% TID 9, 5% TID 10, 5% TID 11, WATER ENTERPRISE 5%, WASTEWATER ENTERPRISE 5%, AMBULANCE 5%. | | | | | | | | | | | |
| | \$3,000 X .05 = \$150 | | | | | | | | | | | |
| 17-56700-1310 | TID 9 ADMIN RETIREMENT | (261) | (75) | 186 | (323) | (161) | (161) | (574) | (574) | (574) | (574) | (574) |
| | 5% OF CITY ADMINISTRATOR WRS CONTRIBUTION. | | | | | | | | | | | |
| 17-56700-1320 | TID 9 ADMIN SOCIAL SECURITY | (289) | (79) | 211 | (355) | (182) | (178) | (610) | (610) | (610) | (610) | (610) |
| | 5% OF CITY ADMINISTRATOR SOCIAL SECURITY CONTRIBUTION. | | | | | | | | | | | |
| 17-56700-1340 | TID 9 HEALTH INSURANCE | - | - | - | - | - | - | (755) | (755) | (755) | (755) | (755) |
| | ZONING ADMINISTRATOR: 90% GENERAL FUND, 2.5% TID 8, 2.5% TID 9, 2.5% TID 10, 2.5% TID 11. | | | | | | | | | | | |
| | \$30,184 X .025 = \$755 | | | | | | | | | | | |
| 17-56700-2100 | TID 9 EC DEV PROF SERVICES | (9,000) | (6,642) | 2,358 | (9,000) | - | (4,500) | - | - | - | - | - |
| 17-56700-3100 | TID 9 EC DEV OFFICE SUPPLIES | - | - | - | - | - | - | - | - | - | - | - |
| | TID 9 OPERATIONS TOTAL | (13,335) | (7,876) | 5,459 | (14,321) | (2,666) | (7,161) | (9,900) | (9,900) | (9,900) | (9,900) | (9,900) |
| | TID 9 PUBLIC WORKS | | | | | | | | | | | |
| 17-57331-1130 | TID 9 STREET SALARY | (12,500) | - | 12,500 | (14,500) | - | (7,250) | (35,565) | (35,565) | (35,565) | (35,565) | (35,565) |

FUND: 17 - TAX INCREMENTAL FINANCING DISTRICT 9

| ACCOUNT NUMBER | ACCOUNT NAME | 2024 BUDGET | 2024 ACTUAL | (OVER)/ UNDER | 2025 BUDGET | 6 MONTHS 2025 ACTUAL | 6 MONTHS 2025 PROJECTION | PRELIMINARY 2026 BUDGET | DEPT. HEAD 2026 BUDGET | COMMITTEE 2026 BUDGET | PROPOSED 2026 BUDGET | ADOPTED 2026 BUDGET |
|---|-------------------------------|-------------|-------------|---------------|-------------|----------------------|--------------------------|-------------------------|------------------------|-----------------------|----------------------|---------------------|
| 7.5% OF THE AVERAGE HOURLY RATE OF THE PUBLIC WORKS EMPLOYEES THAT WILL BE WORKING ON TID PROJECTS IN FY26. | | | | | | | | | | | | |
| TID 9 MAN HOURS IN FY26: 1,248 AT \$28.4975/HOUR. | | | | | | | | | | | | |
| 17-57331-1310 | TID 9 RETIREMENT | - | - | - | - | - | - | - | - | - | - | - |
| 17-57331-1320 | TID 9 SOCIAL SECURITY | - | - | - | - | - | (7,250) | - | - | - | - | - |
| 17-57331-1340 | TID 9 MED HEALTH | - | - | - | - | - | - | - | - | - | - | - |
| 17-57331-8200 | TID 9 LAND AND BLDGS | - | - | - | - | - | - | - | - | - | - | - |
| 17-57331-8553 | TID 9 TID 9 HWY/STREET OUTLAY | (25,000) | (29,229) | (4,229) | (41,250) | (27,841) | - | (11,250) | (11,250) | (11,250) | (11,250) | (11,250) |
| 7.5% OF PUBLIC WORKS HIGHWAY MAINTENANCE AND REPAIR ANNUAL FUEL COST = \$100,000 X .075 = \$7,500 | | | | | | | | | | | | |
| 7.5% OF CONCRETE AND BLACKTOP GRINDING AND EXCAVATION: \$3,750 | | | | | | | | | | | | |
| TID 9 PUBLIC WORKS TOTAL | | (37,500) | (29,229) | 8,271 | (55,750) | (27,841) | (14,500) | (46,815) | (46,815) | (46,815) | (46,815) | (46,815) |
| TID 9 INDUSTRIAL DEVELOPMENT | | | | | | | | | | | | |
| 17-57725-2100 | TID 9 INDUSTRIAL DEVELOPMENT | (75,000) | - | 75,000 | (75,000) | - | (37,500) | - | - | - | - | - |
| TORO INCENTIVE | | | | | | | | | | | | |
| TID 9 INDUSTRIAL DEVELOPMENT TOTAL | | (75,000) | - | 75,000 | (75,000) | - | (37,500) | - | - | - | - | - |

FUND: 17 - TAX INCREMENTAL FINANCING DISTRICT 9

| ACCOUNT NUMBER | ACCOUNT NAME | 2024 BUDGET | 2024 ACTUAL | (OVER)/ UNDER | 2025 BUDGET | 6 MONTHS 2025 ACTUAL | 6 MONTHS 2025 PROJECTION | PRELIMINARY 2026 BUDGET | DEPT. HEAD 2026 BUDGET | COMMITTEE 2026 BUDGET | PROPOSED 2026 BUDGET | ADOPTED 2026 BUDGET |
|---|--------------------------|-------------|-------------|---------------|-------------|----------------------|--------------------------|-------------------------|------------------------|-----------------------|----------------------|---------------------|
| TID 9 TRANSFERS TO OTHER FUNDS | | | | | | | | | | | | |
| 17-59800-2100 | TID 9 BOND ISS COSTS | - | - | - | - | - | - | - | - | - | - | - |
| 17-59800-7330 | TRANSFER TO DEBT SERVICE | (41,480) | (41,480) | - | (41,104) | - | (20,552) | (41,104) | (41,104) | (41,104) | (41,104) | (41,104) |
| 17-59800-7350 | TRANSFER TO ED | - | - | - | - | - | - | - | - | - | - | - |
| 17-59800-7360 | TRANSFER TO TIF 8 | (60,000) | - | 60,000 | (332,134) | - | (166,067) | (332,134) | (332,134) | (332,134) | (332,134) | (332,134) |
| TID 9 TRANSFERS TO OTHER FUNDS TOTAL | | (101,480) | (41,480) | 60,000 | (373,238) | - | (186,619) | (373,238) | (373,238) | (373,238) | (373,238) | (373,238) |
| TID 9 TOTAL EXPENDITURES | | (227,314) | (78,584) | 148,730 | (518,309) | (30,506) | (245,779) | (429,953) | (429,953) | (429,953) | (429,953) | (429,953) |
| TID 9 NET REVENUE OVER EXPENDITURES | | 94,185 | 374,335 | 280,150 | 556,395 | 33,230 | 291,573 | 63,914 | 63,914 | 63,914 | 63,914 | 63,914 |
| TID 9 FUND BALANCE FORWARD | | 473,534 | (28,091) | | 346,243 | 346,243 | 379,473 | 671,046 | 671,046 | 671,046 | 671,046 | 671,046 |
| TID 9 FUND BALANCE | | 567,719 | 346,243 | | 902,638 | 379,473 | 671,046 | 734,960 | 734,960 | 734,960 | 734,960 | 734,960 |



Print Date: 1/12/2022
 Printed By: JThielen, File: X:\msa-pa.com\GIS\Projects\606\57\0006\7007\GIS\TID Assistance\TID #10\2021 Amendment\Map_1_TID #8 Boundary-ALL.mxd

Source: Esri, DigitalGlobe, GeoEye, Earthstar Geographics, CNES/Airbus DS, USDA, USGS, AeroGRID, IGN, and the GIS User Community



Data Sources:
 Monroe County
 State of Wisconsin
 Imagery Provided by ESRI



LEGEND

- TID #10 Boundary
- Parcels
- City Limits
- Surrounding Municipalities

TID #10 Boundary

City of Tomah
 Monroe County, WI



FUND: 18 - TAX INCREMENTAL FINANCING DISTRICT 10

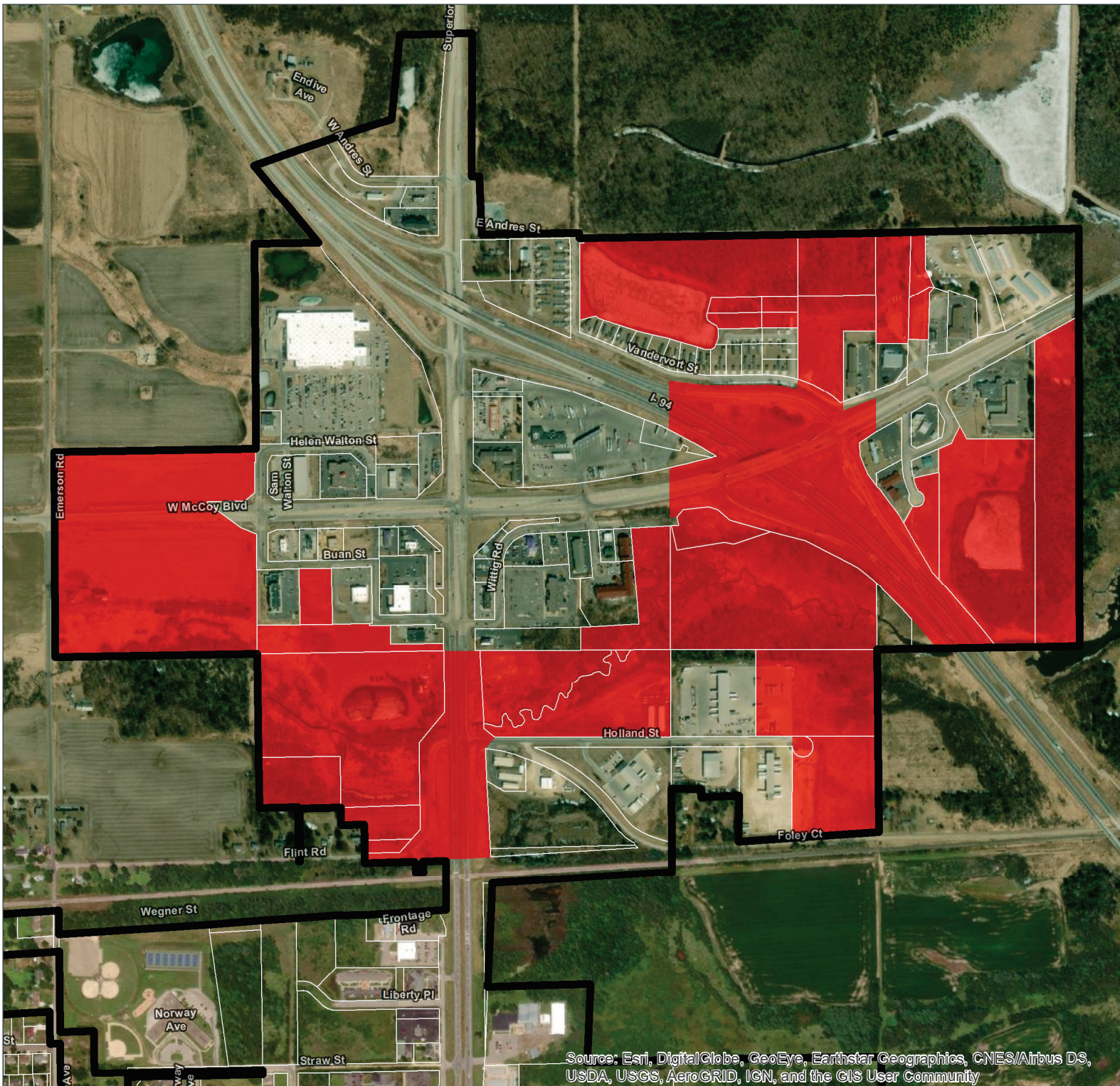
| ACCOUNT NUMBER | ACCOUNT NAME | 2024 BUDGET | 2024 ACTUAL | (OVER)/ UNDER | 2025 BUDGET | 6 MONTHS 2025 ACTUAL | 6 MONTHS 2025 PROJECTION | PRELIMINARY 2026 BUDGET | DEPT. HEAD 2026 BUDGET | COMMITTEE 2026 BUDGET | PROPOSED 2026 BUDGET | ADOPTED 2026 BUDGET |
|--|--------------------------|-------------|-------------|---------------|-------------|----------------------|--------------------------|-------------------------|------------------------|-----------------------|----------------------|---------------------|
| TID 10 PUBLIC WORKS | | | | | | | | | | | | |
| 18-57331-1130 | TID 10 STREET SALARY | (12,500) | - | 12,500 | (14,500) | - | (7,250) | (94,840) | (94,840) | (94,840) | (94,840) | (94,840) |
| 20% OF THE AVERAGE HOURLY RATE OF THE PUBLIC WORKS EMPLOYEES THAT WILL BE WORKING ON TID PROJECTS IN FY26. | | | | | | | | | | | | |
| TID 10 MAN HOURS IN FY26: 3,328 AT \$28.4975/HOUR. | | | | | | | | | | | | |
| 18-57331-8553 | TID 10 HWY/STREET OUTLAY | - | - | - | - | - | - | (30,000) | (30,000) | (30,000) | (30,000) | (30,000) |
| 20% OF PUBLIC WORKS HIGHWAY MAINTENANCE AND REPAIR ANNUAL FUEL COST = \$100,000 X .2 = \$20,000 | | | | | | | | | | | | |
| 20% OF CONCRETE AND BLACKTOP GRINDING AND EXCAVATION: \$10000 | | | | | | | | | | | | |
| TID 10 PUBLIC WORKS TOTAL | | - | - | - | - | - | - | (124,840) | (124,840) | (124,840) | (124,840) | (124,840) |
| TID 10 TRANSFERS TO OTHER FUNDS | | | | | | | | | | | | |
| 18-59800-2100 | TID 10 BOND ISS COSTS | - | - | - | - | - | - | - | - | - | - | - |
| 18-59800-7330 | TRANSFER TO DEBT SERVICE | (75,850) | (73,450) | 2,400 | (73,750) | - | (36,875) | (73,750) | (73,750) | (73,750) | (73,750) | (73,750) |
| 18-59800-7350 | TRANSFER TO ED | - | - | - | - | - | - | - | - | - | - | - |
| 18-59800-7360 | TRANSFER TO TIF 8 | (63,000) | - | 63,000 | - | - | - | - | - | - | - | - |
| TORO INCENTIVE | | | | | | | | | | | | |
| TID 10 TRANSFERS TO OTHER FUNDS TOTAL | | (138,850) | (73,450) | 65,400 | (73,750) | - | (36,875) | (73,750) | (73,750) | (73,750) | (73,750) | (73,750) |
| TID 10 TOTAL EXPENDITURES | | (148,850) | (80,188) | 68,757 | (83,750) | - | (41,875) | (208,490) | (208,490) | (208,490) | (208,490) | (208,490) |
| TID 10 NET REVENUE OVER EXPENDITURES | | 157,660 | 345,979 | (50,899) | 441,922 | 59,972 | 220,961 | 73,970 | 73,970 | 73,970 | 73,970 | 73,970 |
| TID 10 FUND BALANCE FORWARD | | 237,199 | 237,199 | | 583,178 | 583,178 | 643,149 | 864,110 | 864,110 | 864,110 | 864,110 | 864,110 |
| TID 10 FUND BALANCE | | 394,859 | 583,178 | | 1,025,100 | 643,149 | 864,110 | 938,080 | 938,080 | 938,080 | 938,080 | 938,080 |

TID No. 11

Map 1: TID Boundary

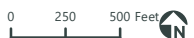
City of Tomah
Monroe County, WI

- DevelopmentTid
-  City Limits
- Parcels
-  TID #11 Bounday



Source: Esri, DigitalGlobe, GeoEye, Earthstar Geographics, CNES/Airbus DS, USDA, USGS, AeroGRID, IGN, and the GIS User Community

Data Sources:
Monroe County
State of Wisconsin
Imagry Provided by ESRI



FUND: 20 - TAX INCREMENTAL FINANCING DISTRICT 11

| ACCOUNT NUMBER | ACCOUNT NAME | 2024 BUDGET | 2024 ACTUAL | (OVER)/ UNDER | 2025 BUDGET | 6 MONTHS 2025 ACTUAL | 6 MONTHS 2025 PROJECTION | PRELIMINARY 2026 BUDGET | DEPT. HEAD 2026 BUDGET | COMMITTEE 2026 BUDGET | PROPOSED 2026 BUDGET | ADOPTED 2026 BUDGET |
|----------------|--|-------------|-------------|---------------|-------------|----------------------|--------------------------|-------------------------|------------------------|-----------------------|----------------------|---------------------|
| 20-57725-2100 | TIF INDUSTRIAL DEVELOPMENT | - | - | - | - | - | - | (7,500) | (7,500) | (7,500) | (7,500) | (7,500) |
| | 5% OF PUBLIC WORKS HIGHWAY MAINTENANCE AND REPAIR ANNUAL FUEL COST = \$100,000 X .05 = \$5,000 | | | | | | | | | | | |
| | 5% OF CONCRETE AND BLACKTOP GRINDING AND EXCAVATION: \$2500 | | | | | | | | | | | |
| | TID 11 INDUSTRIAL DEVELOPMENT TOTAL | - | - | - | - | - | - | (102,340) | (102,340) | (102,340) | (102,340) | (102,340) |
| | TID 11 TRANSFERS TO OTHER FUNDS | | | | | | | | | | | |
| 20-59800-2100 | TID 11 BOND ISS COSTS | - | - | - | - | - | - | - | - | - | - | - |
| 20-59800-7330 | TRANSFER TO DEBT SERVICE | - | - | - | - | - | - | - | - | - | - | - |
| 20-59800-7350 | TRANSFER TO ED | - | - | - | - | - | - | - | - | - | - | - |
| 20-59800-7360 | TRANSFER TO TIF 8 | (63,000) | - | 63,000 | - | - | - | - | - | - | - | - |
| | TID 11 TRANSFERS TO OTHER FUNDS TOTAL | (63,000) | - | 63,000 | - | - | - | - | - | - | - | - |
| | TID 11 TOTAL EXPENDITURES | (73,000) | (6,613) | 66,387 | (10,000) | - | (5,000) | (112,240) | (112,240) | (112,240) | (112,240) | (112,240) |
| | TID 11 NET REVENUE OVER EXPENDITURES | 37,000 | 146,411 | | 244,977 | - | 122,488 | (58,171) | (58,171) | (58,171) | (58,171) | (58,171) |
| | TID 11 FUND BALANCE FORWARD | | (3,917) | | 142,494 | 142,494 | 142,494 | 264,983 | 264,983 | 264,983 | 264,983 | 264,983 |
| | TID 11 FUND BALANCE | 37,000 | 142,494 | | 387,471 | 142,494 | 264,983 | 206,812 | 206,812 | 206,812 | 206,812 | 206,812 |

PUBLIC WORKS

MISSION STATEMENT

The City maintains 90.3 miles of streets and approximately 30 miles of storm sewer. Maintenance includes: Patching and repairing of both asphalt and concrete streets, repairing curb, gutter, catch basins and storm sewers, street sweeping, repairing and replacement of sidewalks, tree trimming, snow removal and repair of City maintenance equipment. These accounts include new streets, curb and gutter, and sidewalks, which are in turn assessed back against property owners. Refuse, recycling, and garbage collection is provided to all eligible residents. The airport is also maintained by the Public Works Department, which consists of mowing, snowplowing, repair and upkeep. The Public Works Department also maintains the Lake Tomah Dam and mowing of the Industrial Parks.

2025 ACHIEVEMENTS

Maintain safe roadways/snow removal/stripping/signs
Completed E Juneau curb & gutter, street improvements
Crack sealing & sealcoating numerous streets
Ditch cleaning storm sewer outfalls
Replacing damaged sidewalks
Curb & gutter repair
Tree trimming, removal and mowing
Brush and leaves recycling
Reconstruct 100 block of W Council
Reconstruct 300 block of E Nott
Implemented concrete sidewalk foam lifting
Reconstruct 200 block of E Monowau

2026 GOALS

Maintain safe roadways/snow removal/stripping/signs
Coordinate and support activities between various departments within the City of Tomah
Electrical upgrade to municipal airport
Crack sealing & seal coating various streets
Curb & gutter repair
Tree trimming, removal and mowing
Replace damaged sidewalks
Repair storm sewer and inlets
Reconstruct 300 block of E Brownell
Reconstruct 100 block of E Council
Reconstruct Madison Ave

PUBLIC WORKS DEPARTMENT - EQUIPMENT

CAPITAL IMPROVEMENTS

2026

| | |
|------------------------------------|-------------------|
| 1 Single Axle Dump Truck with Plow | 300,000.00 |
| 2 Seal Coating/Road Repair | <u>250,000.00</u> |
| | 550,000.00 |

2027

| | |
|----------------------------|-------------------|
| 1 Singl Axle Plow Truck | 300,000.00 |
| 2 Seal Coating/Road Repair | <u>250,000.00</u> |
| | 550,000.00 |

2028

| | |
|----------------------------|-------------------|
| 1 Garbage Truck | 500,000.00 |
| 2 Seal Coating/Road Repair | <u>250,000.00</u> |
| | 750,000.00 |

2029

| | |
|----------------------------|-------------------|
| 1 Street Sweeper | 200,000.00 |
| 2 Seal Coating/Road Repair | <u>250,000.00</u> |
| | 450,000.00 |

2030

| | |
|-----------------------------------|-------------------|
| 1 Salt Truck Dump Body (BOX ONLY) | 80,000.00 |
| 2 Seal Coating/Road Repair | <u>250,000.00</u> |
| | 330,000.00 |

Things to Consider:

Vac Sweeper
Small Roller
Excavator
Dump Trucks
Garbage Truck

FUND: 01 - GENERAL FUND
PUBLIC WORKS

| ACCOUNT NUMBER | ACCOUNT NAME | 2024 BUDGET | 2024 ACTUAL | (OVER)/ UNDER | 2025 BUDGET | 6 MONTHS 2025 ACTUAL | 6 MONTHS 2025 PROJECTION | PRELIMINARY 2026 BUDGET | DEPT. HEAD 2026 BUDGET | COMMITTEE 2026 BUDGET | PROPOSED 2026 BUDGET | ADOPTED 2026 BUDGET |
|--|--------------------------------|-----------------|-----------------|---------------|-----------------|----------------------|--------------------------|-------------------------|------------------------|-----------------------|----------------------|---------------------|
| 53100 - ADMINISTRATION FOR HIGHWAYS AND STREETS | | | | | | | | | | | | |
| PERSONNEL | | | | | | | | | | | | |
| 01-53100-1100 | ADMN-HWY/STREET SAL-MANAGERIAL | (20,776) | (23,977) | (3,201) | (35,248) | (2,214) | (17,624) | (28,646) | (28,646) | (28,646) | (28,646) | (28,646) |
| 27% OF DIRECTOR OF PUBLIC WORKS AND UTILITIES SALARY (SEE BELOW NOTE). | | | | | | | | | | | | |
| DIRECTOR OF PUBLIC WORKS AND UTILITIES SALARY DISTRIBUTION: 35% FROM WATER ENTERPRISE, 35% FROM WASTEWATER ENTERPRISE, 27% FROM PUBLIC WORKS, 3% FROM LAKE FUND | | | | | | | | | | | | |
| FY26 SALARY: GRADE R, STEP 3 WILL BE MAINTAINED AT GRADE R, STEP 3 FOR FY26 = \$106,095 (INCLUDES 2.7% COLA) X 0.27 = \$28,646 | | | | | | | | | | | | |
| 01-53100-1120 | ADMN-HWY/STREET SAL-SUPPORT | (19,872) | (11,466) | 8,406 | (9,722) | - | (4,861) | (9,487) | (9,487) | (9,487) | (9,487) | (9,487) |
| OFFICE MANAGER OF THE PUBLIC WORKS AND UTILITIES DEPARTMENT SALARY DISTRIBUTION: 15% FROM PUBLIC WORKS, 40% FROM WATER ENTERPRISE, 40% FROM WASTEWATER ENTERPRISE, 5% FROM LAKE FUND | | | | | | | | | | | | |
| FY26: GRADE J, STEP 2 INCREASED TO GRADE J, STEP 3 PLUS 2.7% COLA = \$63,243 X 0.15 = \$9,487 | | | | | | | | | | | | |
| 01-53100-1140 | ADMN-HWY/STREET OVERTIME | (200) | - | 200 | (200) | - | (100) | (200) | (200) | (200) | (200) | (200) |
| OFFICER MANAGER OVERTIME RATE: \$30.41/NORMAL HOUR X 1.5 = \$45.62/OVERTIME HOUR; \$200/45.62/HR = 4.75 HOURS | | | | | | | | | | | | |
| 01-53100-1250 | ADMN-HWY/STREET LONGEVITY | (290) | (200) | 90 | (290) | - | (145) | (243) | (243) | (243) | (243) | (243) |
| DIRECTOR OF PUBLIC WORKS AND UTILITIES = \$900/YR (MAX) X 0.27 = \$243 | | | | | | | | | | | | |
| 01-53100-1290 | ADMN-HWY/STREET NON-ELECT | (700) | (583) | 117 | - | - | - | (810) | (810) | (810) | (810) | (810) |
| DIRECTOR OF PUBLIC WORKS AND UTILITIES NON-ELECT STIPEND = \$3,000 X 0.27 = \$810 | | | | | | | | | | | | |
| 01-53100-1310 | ADMN-HWY/STREET WIS RETIREMENT | (2,887) | (2,459) | 428 | (3,160) | - | (1,580) | (2,747) | (2,747) | (2,747) | (2,747) | (2,747) |
| 27% OF DIRECTOR OF PUBLIC WORKS AND UTILITIES WRS CONTRIBUTION = \$2,063 | | | | | | | | | | | | |
| 15% OF OFFICE MANAGER WRS CONTRIBUTION = \$684 | | | | | | | | | | | | |
| 01-53100-1320 | ADMN-HWY/STREET SS | (3,201) | (2,632) | 569 | (3,478) | - | (1,739) | (2,918) | (2,918) | (2,918) | (2,918) | (2,918) |
| 27% OF DIRECTOR OF PUBLIC WORKS AND UTILITIES SOCIAL SECURITY CONTRIBUTION = \$2,192 | | | | | | | | | | | | |
| 15% OF OFFICE MANAGER SOCIAL SECURITY CONTRIBUTION = \$726 | | | | | | | | | | | | |
| 01-53100-1330 | ADMN-HWY/STREET LIFE INSURANCE | (150) | (75) | 75 | (150) | - | (75) | (85) | (85) | (85) | (85) | (85) |
| 27% OF DIRECTOR OF PUBLIC WORKS AND UTILITIES LIFE INSURANCE CONTRIBUTION = \$76.56 | | | | | | | | | | | | |
| 15% OF OFFICE MANAGER LIFE INSURANCE CONTRIBUTION = \$8.40 | | | | | | | | | | | | |
| 01-53100-1340 | ADMN-HWY/STREET MED HEALTH | (8,065) | (4,773) | 3,292 | (7,024) | (247) | (3,512) | (4,528) | (4,528) | (4,528) | (4,528) | (4,528) |
| 15% OF OFFICE MANAGER HEALTH INSURANCE CONTRIBUTION = \$4,528 | | | | | | | | | | | | |
| 01-53100-1350 | ADMN-HWY/STREET INCOME CONT | - | - | - | - | - | - | - | - | - | - | - |
| NO EXPENDITURE AT THIS TIME AS IT IS CURRENTLY FREE OF CHARGE TO BOTH THE EMPLOYEE AND THE CITY. | | | | | | | | | | | | |
| PERSONNEL TOTAL | | (56,140) | (46,167) | 9,974 | (59,271) | (2,461) | (29,636) | (49,664) | (49,664) | (49,664) | (49,664) | (49,664) |
| OPERATIONS | | | | | | | | | | | | |
| 01-53100-2100 | ADMN-HWY/STREET PROF SERVICE | - | (508) | (508) | - | - | - | - | - | - | - | - |
| NO JUSTIFICATION FOR A BUDGET ON THIS ACCOUNT AT THIS TIME. | | | | | | | | | | | | |
| 01-53100-2230 | ADMN-HWY/STREET UTIL | (1,500) | (1,058) | 442 | (1,500) | (463) | (750) | (1,300) | (1,300) | (1,300) | (1,300) | (1,300) |
| LYNXX AND AT&T MOBILITY TELEPHONE SERVICE. | | | | | | | | | | | | |
| CURRENT EXPENDITURE AS OF 20 AUGUST 2025 IS \$586.57, ON TRACK TO SPEND \$879.86. | | | | | | | | | | | | |
| ACCOUNTING FOR 3.5% INFLATION BASED ON CPI, RATE OF EXPENDITURE FOR FY26 WOULD BE \$911. | | | | | | | | | | | | |
| 01-53100-3100 | ADMN-HWY/STREET OFFICE SUPPLY | (500) | - | 500 | (500) | - | (250) | - | - | - | - | - |

FUND: 01 - GENERAL FUND
PUBLIC WORKS

| ACCOUNT NUMBER | ACCOUNT NAME | 2024 BUDGET | 2024 ACTUAL | (OVER)/ UNDER | 2025 BUDGET | 6 MONTHS | 6 MONTHS | PRELIMINARY | DEPT. HEAD | COMMITTEE | PROPOSED | ADOPTED |
|----------------|---|-------------|-------------|---------------|-------------|---|-----------------|-------------|-------------|-------------|-------------|-------------|
| | | | | | | 2025 ACTUAL | 2025 PROJECTION | 2026 BUDGET | 2026 BUDGET | 2026 BUDGET | 2026 BUDGET | 2026 BUDGET |
| 01-53100-3300 | ADMN-HWY/STREET TRAVEL | - | - | - | - | - | - | - | - | - | - | - |
| | | | | | | NO JUSTIFICATION FOR A BUDGET ON THIS ACCOUNT AT THIS TIME. | | | | | | |
| 01-53100-3350 | ADMN-HWY/STREET TRAINING | - | - | - | - | - | - | - | - | - | - | - |
| | | | | | | NO JUSTIFICATION FOR A BUDGET ON THIS ACCOUNT AT THIS TIME. | | | | | | |
| 01-53100-3400 | ADMN-HWY/STREET OPER SUPPLIES | (250) | - | 250 | (250) | - | (125) | - | - | - | - | - |
| | | | | | | NO JUSTIFICATION FOR A BUDGET ON THIS ACCOUNT AT THIS TIME. | | | | | | |
| 01-53100-3500 | ADMN-HWY/STREET REPAIR | - | - | - | - | - | - | - | - | - | - | - |
| | | | | | | NO JUSTIFICATION FOR A BUDGET ON THIS ACCOUNT AT THIS TIME. | | | | | | |
| | OPERATIONS TOTAL | (2,250) | (1,565) | 685 | (2,250) | (463) | (1,125) | (1,300) | (1,300) | (1,300) | (1,300) | (1,300) |
| | ADMIN FOR HWYS & STREETS DEPARTMENT TOTAL EXPENDITURES | (58,390) | (47,732) | 10,658 | (61,521) | (2,923) | (30,761) | (50,964) | (50,964) | (50,964) | (50,964) | (50,964) |

FUND: 01 - GENERAL FUND

PUBLIC WORKS

| ACCOUNT NUMBER | ACCOUNT NAME | 2024 BUDGET | 2024 ACTUAL | (OVER)/ UNDER | 2025 BUDGET | 6 MONTHS 2025 ACTUAL | 6 MONTHS 2025 PROJECTION | PRELIMINARY 2026 BUDGET | DEPT. HEAD 2026 BUDGET | COMMITTEE 2026 BUDGET | PROPOSED 2026 BUDGET | ADOPTED 2026 BUDGET |
|---|--|-------------|-------------|---------------|-------------|----------------------|--------------------------|-------------------------|------------------------|-----------------------|----------------------|---------------------|
| 53311 - HIGHWAY AND STREET MAINTENANCE | | | | | | | | | | | | |
| PERSONNEL | | | | | | | | | | | | |
| 01-53311-1110 | HWY/ST MAINT SAL-SUPERVISORY PUBLIC WORKS SUPERVISOR DISTRIBUTION OF SALARY: 82.5% FROM HWY/ST MAINT, 10% FROM THE AIRPORT FUND, 7.5% AS THE DAM OPERATOR FROM THE LAKE FUND. FY26 SALARY FOR PUBLIC WORKS SUPERVISOR: GRADE M, STEP 4 INCREASED TO GRADE M, STEP 5 PLUS 2.7% COLA = \$83,481 X 0.825 = \$68,872 | (68,137) | (68,141) | (4) | (65,986) | (35,671) | (32,993) | (68,872) | (68,872) | (68,872) | (68,872) | (68,872) |
| 01-53311-1120 | HWY/ST MAINT SAL-SUPPORT SERVICE PUBLIC WORKS BOOKKEEPER SALARY MOVED FROM THIS ACCOUNT TO THE WATER ENTERPRISE AND WASTEWATER ENTERPRISE BEGINNING IN FY22. | - | - | - | - | - | - | - | - | - | - | - |
| 01-53311-1130 | HWY/ST MAINT SAL-OPERATION 4 EQUIPMENT OPERATORS, 4 TRUCK DRIVERS, 1 MECHANIC. (\$52,000 CHARGED TO THE PROJECTS) 1 MECHANIC: GRADE J, STEP 7 INCREASED TO GRADE J, STEP 8 PLUS 2.7% COLA = \$69,068 1 EQUIPMENT OPERATOR: GRADE I, STEP 8 INCREASED TO GRADE I, STEP 9 PLUS 2.7% COLA = \$63,974 1 EQUIPMENT OPERATOR: GRADE I, STEP 5 INCREASED TO GRADE I, STEP 6 PLUS 2.7% COLA = \$61,689 1 EQUIPMENT OPERATOR: GRADE I, STEP 4 INCREASED TO GRADE I, STEP 5 PLUS 2.7% COLA = \$60,927 1 EQUIPMENT OPERATOR: GRADE I, STEP 4 INCREASED TO GRADE I, STEP 5 PLUS 2.7% COLA = \$60,927 1 TRUCK DRIVER: GRADE H, STEP 12 INCREASED TO GRADE H, STEP 13 PLUS 2.7% COLA = \$60,811 1 TRUCK DRIVER: GRADE H, STEP 4 INCREASED TO GRADE H, STEP 5 PLUS 2.7% COLA = \$55,283 1 TRUCK DRIVER: GRADE H, STEP 4 INCREASED TO GRADE H, STEP 5 PLUS 2.7% COLA = \$55,283 1 TRUCK DRIVER: GRADE H, STEP 4 INCREASED TO GRADE H, STEP 5 PLUS 2.7% COLA = \$55,283 1 TRUCK DRIVER: GRADE H, STEP MIN INCREASED TO GRADE H, STEP 1 PLUS 2.7% COLA = \$49,755 TOTAL - \$593,000-\$237,099 (CHARGED TO THE TID) | (492,169) | (541,959) | (49,790) | (516,782) | (293,555) | (258,391) | (355,901) | (355,901) | (355,901) | (355,901) | (355,901) |
| 01-53311-1140 | HWY/ST MAINT OVERTIME | (17,500) | (13,465) | 4,035 | (17,500) | (5,913) | (8,750) | (17,500) | (17,500) | (17,500) | (17,500) | (17,500) |
| 01-53311-1250 | HWY/ST MAINT LONGEVITY PER MONTH: \$70 \$50 \$35 \$30 \$25 \$25 \$20 \$15 \$10 \$75 X 0.925 \$0 | (4,000) | (4,092) | (92) | (4,000) | (2,286) | (2,000) | (4,193) | (4,193) | (4,193) | (4,193) | (4,193) |
| 01-53311-1290 | HWY/ST MAINT NON-ELECT COMP 1 EQUIPMENT OPERATOR: FAMILY - \$250/MO = \$3,000 | (6,000) | (3,250) | 2,750 | (4,200) | (2,750) | (2,100) | (3,000) | (3,000) | (3,000) | (3,000) | (3,000) |

FUND: 01 - GENERAL FUND
PUBLIC WORKS

| ACCOUNT NUMBER | ACCOUNT NAME | 2024 BUDGET | 2024 ACTUAL | (OVER)/ UNDER | 6 MONTHS | | | PRELIMINARY 2026 BUDGET | DEPT. HEAD 2026 BUDGET | COMMITTEE 2026 BUDGET | PROPOSED 2026 BUDGET | ADOPTED 2026 BUDGET |
|----------------|--|-------------|-------------|---------------|-------------|-------------|--------------------------|-------------------------|------------------------|-----------------------|----------------------|---------------------|
| | | | | | 2025 BUDGET | 2025 ACTUAL | 6 MONTHS 2025 PROJECTION | | | | | |
| 01-53311-1310 | HWY/ST MAINT WIS RETIREMENT | (40,559) | (41,512) | (953) | (42,289) | (23,464) | (21,144) | (48,915) | (48,915) | (48,915) | (48,915) | (48,915) |
| | BASED ON WAGE NUMBERS LISTED ABOVE. | | | | | | | | | | | |
| 01-53311-1320 | HWY/ST MAINT SOCIAL SECURITY | (44,967) | (41,213) | 3,754 | (46,548) | (22,942) | (23,274) | (51,972) | (51,972) | (51,972) | (51,972) | (51,972) |
| | BASED ON WAGE NUMBERS LISTED ABOVE. | | | | | | | | | | | |
| 01-53311-1330 | HWY/ST MAINT LIFE INSURANCE | (2,150) | (1,338) | 813 | (2,150) | (769) | (1,075) | (1,564) | (1,564) | (1,564) | (1,564) | (1,564) |
| | 1 MECHANIC: \$328 | | | | | | | | | | | |
| | 1 EQUIPMENT OPERATOR: \$93 | | | | | | | | | | | |
| | 1 EQUIPMENT OPERATOR: \$53 | | | | | | | | | | | |
| | 1 EQUIPMENT OPERATOR: \$88 | | | | | | | | | | | |
| | 1 EQUIPMENT OPERATOR: \$88 | | | | | | | | | | | |
| | 1 TRUCK DRIVER: \$286 | | | | | | | | | | | |
| | 1 TRUCK DRIVER: \$81 | | | | | | | | | | | |
| | 1 TRUCK DRIVER: \$148 | | | | | | | | | | | |
| | 1 TRUCK DRIVER: \$34 | | | | | | | | | | | |
| | 1 TRUCK DRIVER: \$42 | | | | | | | | | | | |
| | 1 DIVISION SUPERVISOR: \$323 | | | | | | | | | | | |
| 01-53311-1340 | HWY/ST MAINT MED HEALTH | (158,579) | (195,709) | (37,130) | (205,727) | (94,001) | (102,864) | (326,742) | (326,742) | (326,742) | (326,742) | (326,742) |
| | BASED ON MOST LIKELY SCENARIO FOR HEALTH INSURANCE. DOES NOT INCLUDE TWO GARBAGE/RECYCLING TRUCK DRIVERS, AND 82.5% OF DIVISION SUPERVISOR. | | | | | | | | | | | |
| | PERSONNEL TOTAL | (834,060) | (910,678) | (76,618) | (905,182) | (481,351) | (452,591) | (878,659) | (878,659) | (878,659) | (878,659) | (878,659) |
| | OPERATIONS | | | | | | | | | | | |
| 01-53311-2200 | HWY/ST MAINT UTIL-GAS | (20,000) | (9,010) | 10,990 | (18,000) | (8,353) | (9,000) | (16,000) | (16,000) | (16,000) | (16,000) | (16,000) |
| | WE ENERGIES IS THE PROVIDER; KNOWN RATE INCREASE IN FY26 OF 4.86%. | | | | | | | | | | | |
| | 3 BUILDINGS: PUBLIC WORKS DIVISION HEADQUARTERS (MONOWAU ST), VEHICLE MAINTENACE AND REPAIR BUILDING (EAST AVENUE), PUBLIC WORKS DIVISION STORAGE FACILITY (EAST MILWAUKEE STREET) | | | | | | | | | | | |
| | CURRENT RATE OF EXPENDITURE AS OF 21 AUGUST 2025 IS \$9,653, END OF YEAR ESTIMATED EXPENDITURE = \$14,344.50. | | | | | | | | | | | |
| | ACCOUNT FOR INFLATION: \$14,344.50 X 4.86% = \$15,042. | | | | | | | | | | | |
| 01-53311-2210 | HWY/ST MAINT UTIL-ELECT | (7,500) | (7,852) | (352) | (7,500) | (4,336) | (3,750) | (12,000) | (12,000) | (12,000) | (12,000) | (12,000) |

FUND: 01 - GENERAL FUND
PUBLIC WORKS

| ACCOUNT NUMBER | ACCOUNT NAME | 2024 BUDGET | 2024 ACTUAL | (OVER)/ UNDER | 2025 BUDGET | 6 MONTHS 2025 ACTUAL | 6 MONTHS 2025 PROJECTION | PRELIMINARY 2026 BUDGET | DEPT. HEAD 2026 BUDGET | COMMITTEE 2026 BUDGET | PROPOSED 2026 BUDGET | ADOPTED 2026 BUDGET |
|--|-------------------------------|-------------|-------------|---------------|-------------|----------------------|--------------------------|-------------------------|------------------------|-----------------------|----------------------|---------------------|
| <p>ALLIANT ENERGY IS THE PROVIDER; KNOWN RATE INCREASE IN FY26 OF 5.4%.</p> <p>3 BUILDINGS: PUBLIC WORKS DIVISION HEADQUARTERS (MONOWAU ST), VEHICLE MAINTENANCE AND REPAIR BUILDING (EAST AVENUE), PUBLIC WORKS DIVISION STORAGE FACILITY (EAST MILWAUKEE STREET)</p> <p>CURRENT RATE OF EXPENDITURE AS OF 15 JULY 2025 IS \$5,764.86, END OF YEAR ESTIMATED EXPENDITURE = \$9,882.62.</p> <p>ACCOUNTING FOR INFLATION: \$9,882.62 + 5.4% = \$10,417.</p> <p>RECEIVED A LETTER FROM ALLIANT ENERGY IN JULY OF 2025 FOR THE JUNE BILLING PERIOD ADVISING OF THE FOLLOWING PLANNED RATE INCREASES: RESIDENTIAL: 5.1% IN 2026; 6% IN 2027 SMALL COMMERCIAL: -2.3% IN 2026; 2.7% IN 2027 LARGE COMMERCIAL/INDUSTRIAL (C&I): 3.0% IN 2026; 5.6% IN 2027</p> <p>RECEIVED FOLLOW-ON NOTIFICATION THAT RATE WILL INCREASE TO 5.4% IN FY26.</p> | | | | | | | | | | | | |
| 01-53311-2220 | HWY/ST MAINT UTIL-W&S | (4,000) | (2,953) | 1,047 | (3,500) | (1,520) | (1,750) | (4,000) | (4,000) | (4,000) | (4,000) | (4,000) |
| <p>CITY WATERR AND WASTEWATER ARE THE PROVIDERS.</p> <p>3 BUILDINGS: PUBLIC WORKS DIVISION HEADQUARTERS (MONOWAU ST), VEHICLE MAINTENANCE AND REPAIR BUILDING (EAST AVENUE), PUBLIC WORKS DIVISION STORAGE FACILITY (EAST MILWAUKEE STREET)</p> <p>CURRENT RATE OF EXPENDITURE AS OF 7 AUGUST 2025 IS \$1,985.98, END OF YEAR ESTIMATED EXPENDITURE = \$3,405.</p> <p>NO RATE INCREASE FOR WATER NOR WASTEWATER FOR FY26; HOWEVER, RATE INCREASE DURING FY25 WAS NOT BUDGETED FOR. THEREFORE, THERE IS JUSTIFICATION TO RESTORE THE BUDGET FOR THIS ACCOUNT TO \$4,000.</p> | | | | | | | | | | | | |
| 01-53311-2230 | HWY/ST MAINT UTIL-TELEPHONE | (5,000) | (4,137) | 863 | (4,500) | (2,180) | (2,250) | (5,000) | (5,000) | (5,000) | (5,000) | (5,000) |
| <p>CURRENT RATE OF EXPENDITURE AS OF 20 AUGUST 2025 IS \$3,018.72, END OF YEAR ESTIMATED EXPENDITURE IS \$4,529.</p> | | | | | | | | | | | | |
| 01-53311-2900 | HWY/ST MAINT SERVICE CONTRACT | (12,000) | (12,643) | (643) | (16,000) | (10,906) | (8,000) | (14,000) | (14,000) | (14,000) | (14,000) | (14,000) |
| <p>CURRENT RATE OF EXPENDITURE AS OF 14 AUGUST 2025 IS \$12,302.60, END OF YEAR RATE OF EXPENDITURE IS \$18,454.</p> <p>EXAMPLES: STREET LIGHT REPAIR AND MAINTENANCE LIQUID PROPANE GAS FOR WELDING, ETC. (ALLIED COOPERATIVE) CINTAS MEDICAL SUPPLIES (FIRST AID KITS FOR EACH CITY BUILDING) EO JOHNSON CDL DRUG TESTING (GUNDERSON HEALTH SYSTEM)</p> | | | | | | | | | | | | |
| 01-53311-3100 | HWY/ST MAINT OFFICE SUPPLIES | (600) | (699) | (99) | (600) | - | (300) | (300) | (300) | (300) | (300) | (300) |
| <p>CURRENT RATE OF EXPENDITURE IS \$0 AS OF 27 AUG 2025.</p> | | | | | | | | | | | | |

FUND: 01 - GENERAL FUND
PUBLIC WORKS

| ACCOUNT NUMBER | ACCOUNT NAME | 2024 BUDGET | 2024 ACTUAL | (OVER)/ UNDER | 2025 BUDGET | 6 MONTHS 2025 ACTUAL | 6 MONTHS 2025 PROJECTION | PRELIMINARY 2026 BUDGET | DEPT. HEAD 2026 BUDGET | COMMITTEE 2026 BUDGET | PROPOSED 2026 BUDGET | ADOPTED 2026 BUDGET |
|---|-----------------------------|-------------|-------------|---------------|-------------|----------------------|--------------------------|-------------------------|------------------------|-----------------------|----------------------|---------------------|
| 01-53311-3200 | HWY/ST MAINT PUB & SUB | (400) | - | 400 | - | - | - | - | - | - | - | - |
| NO JUSTIFICATION FOR EXPENDITURE FOR THIS ACCOUNT AT THIS TIME. | | | | | | | | | | | | |
| 01-53311-3300 | HWY/ST MAINT TRAVEL | - | - | - | - | - | - | (500) | (500) | (500) | (500) | (500) |
| MILEAGE EXPENDITURES WERE PREVIOUSLY CODED TO A OPERATING SUPPLIES ACCOUNT; WILL NOW BUDGET MILEAGES EXPENSES IN TRAVEL. | | | | | | | | | | | | |
| 01-53311-3350 | HWY/ST MAINT TRAINING | (2,000) | (330) | 1,670 | (1,000) | (1,400) | (500) | (1,500) | (1,500) | (1,500) | (1,500) | (1,500) |
| CHAINSAW HANDLING TRAFFIC CONTROL CONFINED SPACES COMPETENT PERSON | | | | | | | | | | | | |
| 01-53311-3400 | HWY/ST MAINT OPERATING | - | - | - | - | - | - | - | - | - | - | - |
| NO BUDGET FOR THIS ACCOUNT AT THIS TIME DUE TO THESE PARTICULAR EXPENDITURES BEING MOVED INTO EACH OF THE FOUR DIFFERENT TIDS. | | | | | | | | | | | | |
| 01-53311-3401 | HWY/ST MAINT OP SUP-FUEL | (72,000) | (96,227) | (24,227) | (82,000) | (17,325) | (41,000) | (50,000) | (50,000) | (50,000) | (50,000) | (50,000) |
| DIESEL FUEL GASOLINE FUEL CURRENT RATE OF EXPENDITURE IS \$35,500 AS OF 31 AUGUST 2025; END OF YEAR ESTIMATED EXPENDITURE IS \$53,250. ACCOUNTING FOR INFLATION: \$53,250 + 3.5% = \$55,114. WILL BUDGET \$100,000 DUE TO MASSIVE FLUCTUATIONS IN THIS EXPENDITURE EACH YEAR DUE TO WEATHER PATTERNS (I.E. MUCH HEAVIER SNOW STORMS IN 2024 THAN 2025 RESULT IN A 50% DECREASE IN EXPENDITURE, SHOULD PREPARE FOR BAD STORMS EACH YEAR TO ENSURE PUBLIC SAFETY) | | | | | | | | | | | | |
| 01-53311-3402 | HWY/ST MAINT OP SUP-EQUIP | (48,000) | (37,710) | 10,290 | (38,000) | (6,685) | (19,000) | (40,000) | (40,000) | (40,000) | (40,000) | (40,000) |
| BULK OIL FOR ALL EQUIPMENT DEGREASERS MAINTENANCE CHEMICALS PLOW BLADES GRADER BLADES DIESEL EXHAUST FLUID CURRENT RATE OF EXPENDITURE IS \$7,924.74 AS OF 21 AUGUST 2025; END OF YEAR ESTIMATED EXPENDITURE IS \$11,888. WILL BUDGET \$40,000 DUE TO MASSIVE FLUCTUATIONS IN THIS EXPENDITURE EACH YEAR DUE TO WEATHER PATTERNS (I.E. MUCH HEAVIER SNOW STORMS IN 2024 THAN 2025 RESULT IN A 66% DECREASE IN EXPENDITURE, SHOULD PREPARE FOR BAD STORMS EACH YEAR TO ENSURE PUBLIC SAFETY) | | | | | | | | | | | | |
| 01-53311-3403 | HWY/ST MAINT OP SUP-SALT | (46,700) | (39,552) | 7,148 | (42,500) | (36,048) | (21,250) | (40,000) | (40,000) | (40,000) | (40,000) | (40,000) |
| MORTON'S SALT FOR SALTING ROADWAYS CURRENT RATE OF EXPENDITURE IS \$36,048.36; ESTIMATED END OF YEAR EXPENDITURE IS \$36,048.36 DUE TO SALT ONLY BEING PURCHASED UNTIL 3 APRIL 2025 OF THIS YEAR. | | | | | | | | | | | | |
| 01-53311-3404 | HWY/ST MAINT OP SUP- | - | (24) | (24) | - | - | - | - | - | - | - | - |
| THIS ACCOUNT IS INTENDED TO PAY FOR ASPHALT TO BE USED ON STREET RECONSTRUCTION PROJECTS. CURRENTLY ASPHALT IS PURCHASED USING THE FOUR DIFFERENT TID FUNDS; WILL PLAN IN FUTURE FYs BEYOND FY26 TO GRADUALLY MOVE THIS EXPENDITURE BACK TO THE GENERAL FUND ON THIS ACCOUNT. | | | | | | | | | | | | |
| 01-53311-3405 | HWY/ST MAINT OP SUP-ST.MAIN | (70,000) | (85,299) | (15,299) | (70,000) | (38,123) | (35,000) | (90,000) | (90,000) | (90,000) | (90,000) | (90,000) |
| STREET AND STORM SEWER OPERATING SUPPLIES SUCH AS ASPHALT FOR NON-TID STREET RECONSTRUCTION PROJECTS, STREET SIGNS, AMERICAN FLAGS FOR DOWNTOWN LAMP POSTS, ETC. CURRENT RATE OF EXPENDITURE IS \$72,379.69 AS OF 7 AUGUST 2025; ESTIMATED END OF YEAR EXPENDITURE IS \$108,570. WILL INCREASED BUDGET FOR FY26 TO \$90,000 TO ACCOUNT FOR THIS EXPENDITURE GOING OVER BUDGET TWO YEARS IN A ROW; NOTE: \$20,000 SHOULD BE REIMBURSED FROM THE WATER AND WASTEWATER ENTERPRISE, SEE CORRESPONDING REVENUE BUDGETS. | | | | | | | | | | | | |
| 01-53311-3406 | HWY/ST MAINT OP SUP-C&G MNT | (20,000) | (13,826) | 6,174 | (20,000) | (804) | (10,000) | (31,000) | (31,000) | (31,000) | (31,000) | (31,000) |

FUND: 01 - GENERAL FUND
PUBLIC WORKS

| ACCOUNT NUMBER | ACCOUNT NAME | 2024 BUDGET | 2024 ACTUAL | (OVER)/ UNDER | 2025 BUDGET | 6 MONTHS 2025 ACTUAL | 6 MONTHS 2025 PROJECTION | PRELIMINARY 2026 BUDGET | DEPT. HEAD 2026 BUDGET | COMMITTEE 2026 BUDGET | PROPOSED 2026 BUDGET | ADOPTED 2026 BUDGET |
|----------------|---|-------------|-------------|---------------|-------------|----------------------|--------------------------|-------------------------|------------------------|-----------------------|----------------------|---------------------|
| | CURB AND GUTTER MAINTENANCE | | | | | | | | | | | |
| | CURRENT EXPENDITURE IS \$19,580 AS OF 31 AUGUST 2025; END OF YEAR ESTIMATED EXPENDITURE IS \$29,370. HOWEVER, ONLY ONE PROJECT LEFT FOR THE YEAR; LIKELY WILL BE HIGHER THAN CURRENT EXPENDITURE BUT LOWER THAN ESTIMATED END OF YEAR. | | | | | | | | | | | |
| | COST OF CONCRETE INCREASED SIGNIFICANTLY IN FY2025. | | | | | | | | | | | |
| | PLANNING TO CONDUCT MORE BLACKTOPPING USING PUBLIC WORKS DIVISION INSTEAD OF THIRD-PARTY CONTRACTORS. THEREFORE, WILL PLAN TO INCREASE THE BUDGET FOR THIS ACCOUNT WITH A CORRESPONDING REDUCTION IN THE BUDGET FOR CONTRACTING SERVICES OVER TIME. | | | | | | | | | | | |
| | ACCOUNTING FOR INFLATION: $\$29,370 + 3.5\% = \$30,398$ | | | | | | | | | | | |
| 01-53311-3407 | HWY/ST MAINT OP SUP-ROCK/RI ROCK, RIP-RAP, BREAKER RUN, ETC. | (2,500) | (1,342) | 1,158 | (10,000) | (1,900) | (5,000) | (25,000) | (25,000) | (25,000) | (25,000) | (25,000) |
| | CURRENT EXPENDITURE IS \$1,900 AS OF 31 AUGUST 2025; END OF YEAR ESTIMATED EXPENDITURE IS \$2,850. | | | | | | | | | | | |
| | ACCOUNTING FOR INFLATION: $\$2,850 + 3.5\% = \$2,950$. (NOTE: REMOVING FROM TID AND PLACING IN THIS ACCOUNT) | | | | | | | | | | | |
| | CHARGING \$25,000 TO THE TIDS (17.5%, 7.5%, 20%, 5%) | | | | | | | | | | | |
| 01-53311-3408 | HWY/ST MAINT OP SUP-BLDGS MAINTENANCE SHOP BUILDING REPAIRS SHOP SUPPLIES | (12,000) | (8,979) | 3,021 | (12,000) | (3,938) | (6,000) | (10,000) | (10,000) | (10,000) | (10,000) | (10,000) |
| | CURRENT RATE OF EXPENDITURE IS \$4,927 AS OF 31 AUGUST 2025; END OF YEAR ESTIMATED EXPENDITURE IS \$7,391. | | | | | | | | | | | |
| 01-53311-3409 | HWY/ST MAINT OP SUP-SAFETY CONES BARRICADES PERSONAL PROTECTIVE EQUIPMENT (PPE) (GLOVES, BOOTS, REFLECTIVE VESTS AND SHIRTS, GLASSES, ETC.) | (10,000) | (13,903) | (3,903) | (10,000) | (2,472) | (5,000) | (10,000) | (10,000) | (10,000) | (10,000) | (10,000) |
| | CURRENT EXPENDITURE IS \$3,034 AS OF 31 AUGUST 2025; END OF YEAR ESTIMATED EXPENDITURE IS \$4,551. | | | | | | | | | | | |
| | ACCOUNTING FOR INFLATION: $\$4,551 + 3.5\% = \$4,711$. CONSISTENTLY, THIS EXPENDITURE HAS NOT BEEN LOWER THAN \$8,000 SINCE 2018. EVERY 2-3 YEARS THE EXPENDITURE EXCEEDS \$10,000 DUE TO THE NEED TO PURCHASE ADDITIONAL BARRICADES AND TO EQUIP NEW EMPLOYEES WITH PPE. RECOMMEND HOLDING AT \$10,000 DUE TO THE NEED TO MAINTAIN SAFETY BUDGET. | | | | | | | | | | | |
| 01-53311-3500 | GENERAL HWY/ST REPAIR & MAINT | (500) | (1,838) | (1,338) | (500) | (58) | (250) | (500) | (500) | (500) | (500) | (500) |
| | THIS ACCOUNT PAYS FOR CLAIMS SUBMITTED AS A RESULT OF CITY VEHICLES AND/OR EQUIPMENT CAUSING DAMAGE TO PERSONAL PROPERTY (MAILBOXES, ETC.). | | | | | | | | | | | |
| | CURRENT EXPENDITURE IS \$59 AS OF 5 SEPTEMBER 2025; END OF YEAR ESTIMATED EXPENDITURE IS \$89. | | | | | | | | | | | |
| | THE LOW AMOUNT OF THIS EXPENDITURE APPEARS TO BE AN ANOMALY. RECOMMEND MAINTAINING A BUDGET OF \$500. | | | | | | | | | | | |
| 01-53311-3501 | HWY/ST MAINT R&M - TIRES | (12,000) | (15,568) | (3,568) | (12,000) | (18,481) | (6,000) | (20,000) | (20,000) | (20,000) | (20,000) | (20,000) |
| | CURRENT EXPENDITURE IS \$18,699 AS OF 5 SEPTEMBER 2025; END OF YEAR ESTIMATED EXPENDITURE IS \$28,049. | | | | | | | | | | | |
| | ACCOUNTING FOR INFLATION: $\$28,049 + 3.5\% = \$29,031$. | | | | | | | | | | | |
| 01-53311-3502 | HWY/ST MAINT R&M - EQUIP | (35,000) | (46,142) | (11,142) | (35,000) | (2,312) | (17,500) | (25,000) | (25,000) | (25,000) | (25,000) | (25,000) |

FUND: 01 - GENERAL FUND
PUBLIC WORKS

| ACCOUNT NUMBER | ACCOUNT NAME | 2024 BUDGET | 2024 ACTUAL | (OVER)/ UNDER | 2025 BUDGET | 6 MONTHS 2025 ACTUAL | 6 MONTHS 2025 PROJECTION | PRELIMINARY 2026 BUDGET | DEPT. HEAD 2026 BUDGET | COMMITTEE 2026 BUDGET | PROPOSED 2026 BUDGET | ADOPTED 2026 BUDGET |
|--|--|-------------|-------------|---------------|-------------|----------------------|--------------------------|-------------------------|------------------------|-----------------------|----------------------|---------------------|
| CURRENT EXPENDITURE IS \$3,759 AS OF 5 SEPTEMBER 2025; ESTIMATED END OF YEAR EXPENDITURE IS \$5,639. | | | | | | | | | | | | |
| ACCOUNTING FOR INFLATION: \$5,639 + 3.5% = \$5,838. TENTATIVELY BUDGETING FOR \$25,000 BUT WILL CONDUCT FURTHER ANALYSIS. | | | | | | | | | | | | |
| 01-53311-3508 | HWY/ST MAINT R&M - BLDGS PUBLIC WORKS DIVISION HEADQUARTERS BUILDING. | (35,000) | (42,127) | (7,127) | (35,000) | (37,738) | (17,500) | (35,000) | (35,000) | (35,000) | (35,000) | (35,000) |
| CURRENT EXPENDITURE IS \$38,680 AS OF 5 SEPTEMBER 2025; END OF YEAR ESTIMATED EXPENDITURE IS \$58,020. HOWEVER, ALL MAINTENANCE AND REPAIRS ARE COMPLETE FOR FY25, SO END OF YEAR EXPENDITURE SHOULD BE MUCH LESS. RECOMMEND MAINTAINING BUDGET. | | | | | | | | | | | | |
| 01-53311-3512 | HWY/ST MAINT R&M - TRUCKS | (35,000) | (15,526) | 19,474 | (25,000) | (18,705) | (12,500) | (30,000) | (30,000) | (30,000) | (30,000) | (30,000) |
| CURRENT EXPENDITURE IS \$21,357 AS OF 5 SEPTEMBER 2025; END OF YEAR ESTIMATED EXPENDITURE IS \$32,036. | | | | | | | | | | | | |
| ACCOUNTING FOR INFLATION: \$32,036 + 3.5% = \$33,158. | | | | | | | | | | | | |
| OPERATIONS TOTAL | | (450,200) | (455,686) | (5,486) | (443,100) | (213,286) | (221,550) | (459,800) | (459,800) | (459,800) | (459,800) | (459,800) |
| HWY & STREET MAINT DEPARTMENT TOTAL EXPENDITURES | | (1,284,260) | (1,366,364) | (82,104) | (1,348,282) | (694,636) | (674,141) | (1,338,459) | (1,338,459) | (1,338,459) | (1,338,459) | (1,338,459) |

FUND: 01 - GENERAL FUND
PUBLIC WORKS

| ACCOUNT NUMBER | ACCOUNT NAME | 2024 BUDGET | 2024 ACTUAL | (OVER)/ UNDER | 2025 BUDGET | 6 MONTHS 2025 ACTUAL | 6 MONTHS 2025 PROJECTION | PRELIMINARY 2026 BUDGET | DEPT. HEAD 2026 BUDGET | COMMITTEE 2026 BUDGET | PROPOSED 2026 BUDGET | ADOPTED 2026 BUDGET |
|---|--|-------------|-------------|---------------|-------------|----------------------|--------------------------|-------------------------|------------------------|-----------------------|----------------------|---------------------|
| 53420 - STREET LIGHTING | | | | | | | | | | | | |
| OPERATIONS | | | | | | | | | | | | |
| 01-53420-2900 | STREET LIGHTING SERV CONTRACT (INCREASE IN EXPENDITURE THIS YEAR IS DUE TO FY2025 INSTALLATION OF NEW STREET LIGHTS IN THE INDUSTRIAL DISTRICT AT THE REQUEST OF THE WALMART DISTRIBUTION CENTER, WHICH RESULTED IN AN INCREASE IN ELECTRICAL EXPENDITURE TO POWER THOSE LIGHTS - THIS INCREASE IN EXPENDITURE NEEDS TO BE ACCOUNTED FOR IN ALL FUTURE BUDGETING) CURRENT EXPENDITURE IS \$95,069 AS OF 5 SEPTEMBER 2025; END OF YEAR ESTIMATED EXPENDITURE IS \$142,604. ACCOUNTING FOR INFLATION: \$142,604 + 5.4% = \$150,305. RECEIVED A LETTER FROM ALLIANT ENERGY IN JULY OF 2025 FOR THE JUNE BILLING PERIOD ADVISING OF THE FOLLOWING PLANNED RATE INCREASES: RESIDENTIAL: 5.1% IN 2026; 6% IN 2027 SMALL COMMERCIAL: -2.3% IN 2026; 2.7% IN 2027 LARGE COMMERCIAL/INDUSTRIAL (C&I): 3.0% IN 2026; 5.6% IN 2027 RECEIVED A FOLLOW-ON LETTER FROM ALLIANT STATING A 5.4% RATE INCREASE. | (135,000) | (134,053) | 947 | (135,000) | (70,016) | (67,500) | (151,000) | (151,000) | (151,000) | (151,000) | (151,000) |
| OPERATIONS TOTAL | | (135,000) | (134,053) | 947 | (135,000) | (70,016) | (67,500) | (151,000) | (151,000) | (151,000) | (151,000) | (151,000) |
| STREET LIGHTING DEPARTMENT TOTAL EXPENDITURES | | (135,000) | (134,053) | 947 | (135,000) | (70,016) | (67,500) | (151,000) | (151,000) | (151,000) | (151,000) | (151,000) |
| 53432 - SIDEWALK MAINTENANCE | | | | | | | | | | | | |
| PERSONNEL | | | | | | | | | | | | |
| 01-53432-1130 | SIDEWALK MAINT SAL-OPERATION | - | - | - | - | - | - | - | - | - | - | - |
| NO JUSTIFICATION FOR A BUDGET ON THIS EXPENDITURE AT THIS TIME. | | | | | | | | | | | | |
| PERSONNEL TOTAL | | - | - | - | - | - | - | - | - | - | - | - |
| OPERATIONS | | | | | | | | | | | | |
| 01-53432-2900 | SIDEWALK MAINT SERV CONTRACT MLJ LAWN MOWING AND SNOW REMOVAL (COMPANY NAME); THIS ACCOUNT IS JUST FOR SNOW REMOVAL ON CITY OWNED PROPERTY SIDEWALKS IN VICINITY OF HIGHWAY 21 AND INTERSTATE 94 OVERPASS. CURRENT EXPENDITURE IS \$200 AS OF 5 SEPTEMBER 2025; END OF YEAR ESTIMATED EXPENDITURE IS \$300. ACCOUNTING FOR INFLATION: \$300 + 3.5% = \$311. | - | (200) | (200) | - | (200) | - | (200) | (200) | (200) | (200) | (200) |
| 01-53432-3400 | SIDEWALK MAINT OPER SUPPLIES THERE HAS NOT BEEN A BUDGET FOR THE PAST COUPLE OF FYS; HOWEVER, THE CITY ACQUIRED A REPAIR FOAM TRAILER IN FY25 AND WILL NEED TO BUDGET FOR BARRELS OF FOAM. THE REPAIR FOAM TRAILER WILL BE USED TO APPLY A MORE COST EFFECTIVE METHOD OF SIDEWALK REPAIR. THIS EQUIPMENT MAY ALSO BE USED FOR LIMITED FACILITIES MAINTENANCE. \$2,375 FOR TWO BARRELS OF CONCRETE-LIFTING FOAM. ANTICIPATE NEEDED FOUR TOTAL BARRELS IN FY2026 = \$4,750. ACCOUNTING FOR INFLATION: \$4,750 + 3.5% = \$4,918. | (500) | - | 500 | - | - | - | (5,000) | (5,000) | (5,000) | (5,000) | (5,000) |
| OPERATIONS TOTAL | | (500) | (200) | 300 | - | (200) | - | (5,200) | (5,200) | (5,200) | (5,200) | (5,200) |
| SIDEWALK MAINTENANCE DEPARTMENT TOTAL EXPENDITURES | | (500) | (200) | 300 | - | (200) | - | (5,200) | (5,200) | (5,200) | (5,200) | (5,200) |

FUND: 01 - GENERAL FUND
PUBLIC WORKS

| ACCOUNT NUMBER | ACCOUNT NAME | 2024 BUDGET | 2024 ACTUAL | (OVER)/ UNDER | 2025 BUDGET | 6 MONTHS 2025 ACTUAL | 6 MONTHS 2025 PROJECTION | PRELIMINARY 2026 BUDGET | DEPT. HEAD 2026 BUDGET | COMMITTEE 2026 BUDGET | PROPOSED 2026 BUDGET | ADOPTED 2026 BUDGET |
|--|-------------------------|----------------|-----------------|----------------|-----------------|----------------------|--------------------------|-------------------------|------------------------|-----------------------|----------------------|---------------------|
| 53510 - AIRPORT | | | | | | | | | | | | |
| PERSONNEL | | | | | | | | | | | | |
| 01-53510-1130 | AIRPORT SAL-OPERATION | (7,571) | (7,676) | (105) | (7,332) | (4,008) | (3,666) | (8,349) | (8,349) | (8,349) | (8,349) | (8,349) |
| PUBLIC WORKS SUPERVISOR DISTRIBUTION OF SALARY: 82.5% FROM HWY/ST MAINT, 10% FROM THE AIRPORT FUND, 7.5% AS THE DAM OPERATOR FROM THE LAKE FUND. | | | | | | | | | | | | |
| FY26 SALARY FOR PUBLIC WORKS SUPERVISOR: GRADE M, STEP 4 INCREASED TO GRADE M, STEP 5 PLUS 2.7% COLA = \$83,481 X 0.10 = \$8,349. | | | | | | | | | | | | |
| 01-53510-1140 | AIRPORT OVERTIME | - | (186) | (186) | - | - | - | - | - | - | - | - |
| CURRENT EXPENDITURE IS \$0 AS OF 5 SEPTEMBER 2025. EXPENDITURE IN FY2024 WAS DUE TO IMPROPER CODING OF MECHANIC OVERTIME. | | | | | | | | | | | | |
| NO JUSTIFICATION FOR EXPENDITURE AT THIS TIME. | | | | | | | | | | | | |
| 01-53510-1310 | AIRPORT WIS RETIREMENT | (522) | (489) | 33 | (510) | (279) | (255) | (602) | (602) | (602) | (602) | (602) |
| 01-53510-1320 | AIRPORT SOCIAL SECURITY | (579) | (504) | 75 | (561) | (283) | (280) | (639) | (639) | (639) | (639) | (639) |
| 01-53510-1340 | AIRPORT HEALTH INS | - | (2,063) | (2,063) | (2,581) | (1,232) | (1,291) | (3,333) | (3,333) | (3,333) | (3,333) | (3,333) |
| PERSONNEL TOTAL | | (8,672) | (10,918) | (2,245) | (10,984) | (5,802) | (5,492) | (12,923) | (12,923) | (12,923) | (12,923) | (12,923) |
| OPERATIONS | | | | | | | | | | | | |
| 01-53510-2200 | AIRPORT UTIL-GAS | (500) | 756 | 1,256 | (550) | (189) | (275) | (399) | (399) | (399) | (399) | (399) |
| WE ENERGIES IS THE PROVIDER; KNOWN RATE INCREASE IN FY26 OF 4.86%. | | | | | | | | | | | | |
| CURRENT EXPENDITURE IS \$253 AS OF 5 SEPTEMBER 2025; END OF YEAR ESTIMATED EXPENDITURE IS \$380. | | | | | | | | | | | | |
| ACCOUNTING FOR INFLATION: \$380 + 4.86% = \$399. | | | | | | | | | | | | |
| 01-53510-2210 | AIRPORT UTIL-ELECTRIC | (3,000) | (3,088) | (88) | (3,100) | (1,756) | (1,550) | (3,500) | (3,500) | (3,500) | (3,500) | (3,500) |
| ALLIANT ENERGY IS THE PROVIDER; KNOWN RATE INCREASE IN FY26 OF 5.4%. | | | | | | | | | | | | |
| CURRENT EXPENDITURE IS \$2,203 AS OF 5 SEPTEMBER 2025; END OF YEAR ESTIMATED EXPENDITURE IS \$3,305. | | | | | | | | | | | | |
| ACCOUNTING FOR INFLATION: \$3,305 + 5.4% = \$3,484. | | | | | | | | | | | | |
| RECEIVED A LETTER FROM ALLIANT ENERGY IN JULY OF 2025 FOR THE JUNE BILLING PERIOD ADVISING OF THE FOLLOWING PLANNED RATE INCREASES: RESIDENTIAL: 5.1% IN 2026; 6% IN 2027 SMALL COMMERCIAL: -2.3% IN 2026; 2.7% IN 2027 LARGE COMMERCIAL/INDUSTRIAL (C&I): 3.0% IN 2026; 5.6% IN 2027 | | | | | | | | | | | | |
| 01-53510-2220 | AIRPORT UTIL-W&S | (315) | (266) | 49 | (315) | (194) | (158) | (400) | (400) | (400) | (400) | (400) |
| CURRENT EXPENDITURE IS \$245 AS OF 5 SEPTEMBER 2025; END OF YEAR EXPENDITURE IS \$368. | | | | | | | | | | | | |
| NO RATE INCREASE FOR FY2026; WILL BE A RATE INCREASE IN FY2027. | | | | | | | | | | | | |
| 01-53510-2230 | AIRPORT UTIL-TELEPHONE | (400) | (377) | 23 | (400) | (206) | (200) | (1,300) | (1,300) | (1,300) | (1,300) | (1,300) |

FUND: 01 - GENERAL FUND
PUBLIC WORKS

| ACCOUNT NUMBER | ACCOUNT NAME | 2024 BUDGET | 2024 ACTUAL | (OVER)/ UNDER | 2025 BUDGET | 6 MONTHS 2025 ACTUAL | 6 MONTHS 2025 PROJECTION | PRELIMINARY 2026 BUDGET | DEPT. HEAD 2026 BUDGET | COMMITTEE 2026 BUDGET | PROPOSED 2026 BUDGET | ADOPTED 2026 BUDGET |
|--|------------------------------|-------------|-------------|---------------|-------------|----------------------|--------------------------|-------------------------|------------------------|-----------------------|----------------------|---------------------|
| SWITCHED FROM BRIGHTSPEED TO LYNXX AT THE END OF FY2024. | | | | | | | | | | | | |
| WILL BE USING THIS ACCOUNT FOR TELEPHONE, CABLE, AND INTERNET FROM NOW ON, ELIMINATING THE NEED TO BUDGET FOR THE NEXT ACCOUNT (2240). | | | | | | | | | | | | |
| MONTHLY AVERGAE BILL FROM LYNXX FOR BOTH TELEPHONE AND INTERNET IS \$101, WHICH YIELDS A YEARLY ESTIMATE OF \$1,212. | | | | | | | | | | | | |
| ACCOUNTING FOR INFLATION: \$1,212 + 3.5% = \$1,256. | | | | | | | | | | | | |
| 01-53510-2240 | AIRPORT UTIL-CBL/INT | (1,250) | (1,207) | 43 | (1,250) | (603) | (625) | - | - | - | - | - |
| THIS ACCOUNT WILL NOT BE BUDGETED AS LONG AS THE CONTRACT FOR TELEPHONE AND INTERNET REMAINS BUNDLED WITH LYNXX. | | | | | | | | | | | | |
| 01-53510-2900 | AIRPORT SERVICE CONTRACT | (2,100) | (2,015) | 85 | (2,100) | (3,780) | (1,050) | (4,000) | (4,000) | (4,000) | (4,000) | (4,000) |
| WISCONSIN DEPARTMENT OF TRANSPORTATION: \$1,857 (THIS ASSUMES INSPECTION IS EACH YEAR) | | | | | | | | | | | | |
| QT POD: \$1,676 (ANNUAL FEE FOR CREDIT CARD PROCESSING SERVICES) | | | | | | | | | | | | |
| METCO: \$250 (AIRCRAFT FUEL PUMP MAINTENANCE AND REPAIR) | | | | | | | | | | | | |
| TOTAL: \$3,784; ESTIMATED END OF YEAR EXPENDITURE IS \$ 3,784 DUE TO ALL ANNUAL CHARGES ALREADY APPLIED AS OF 5 SEPTEMBER 2025. | | | | | | | | | | | | |
| ACCOUNTING FOR INFLATION: \$3,784 + 3.5% = \$3,918. | | | | | | | | | | | | |
| 01-53510-3250 | AIRPORT ASOC DUES | - | (150) | - | - | - | - | (160) | (160) | (160) | (160) | (160) |
| WISCONSIN AIRPORT MANAGEMENT ASSOCIATION: \$150 FOR SMALL GENERAL AVIATION AIRPORTS WITH LESS THAN 100 BASED AIRCRAFT. | | | | | | | | | | | | |
| ACCOUNTING FOR INFLATION: \$150 + 3.5% = \$155.25 | | | | | | | | | | | | |
| 01-53510-3300 | GENERAL AIRPORT TRAVEL | - | - | - | - | - | - | - | - | - | - | - |
| NO JUSTIFICATION FOR THIS EXPENDITURE AT THIS TIME. | | | | | | | | | | | | |
| 01-53510-3350 | GENERAL AIRPORT TRAINING | - | - | - | - | - | - | - | - | - | - | - |
| NO JUSTIFICATION FOR THIS EXPENDITURE AT THIS TIME. | | | | | | | | | | | | |
| 01-53510-3400 | AIRPORT OPERATING SUPPLIES | (1,300) | (1) | 1,299 | (500) | - | (250) | - | - | - | - | - |
| NO JUSTIFICATION FOR THIS EXPENDITURE AT THIS TIME. | | | | | | | | | | | | |
| 01-53510-3430 | AIRPORT FUEL | (30,000) | (11,578) | 18,422 | (30,000) | (138) | (15,000) | (15,000) | (15,000) | (15,000) | (15,000) | (15,000) |
| CURRENT EXPENDITURE IS \$13,311 AS OF 5 SEPTEMBER 2025; ESTIMATED END OF YEAR EXPENDITURE IS \$13,311 DUE TO BUYING FUEL IN BULK DURING FIRST HALF OF FY25, NOW AT MAXIMUM FUEL CAPACITY. | | | | | | | | | | | | |
| ACCOUNTING FOR INFLATION: \$13,311 + 3.5% = \$13,778. | | | | | | | | | | | | |
| 01-53510-3500 | AIRPORT REPAIR & MAINTENANCE | (5,000) | (5,936) | (936) | (5,000) | (14,243) | (2,500) | (10,000) | (10,000) | (10,000) | (10,000) | (10,000) |
| LARGE INCREASE IN EXPENDITURE FROM FY24 TO FY25 IS DUE TO AIRPORT SAFETY LIGHTS BREAKING, REPLACED WITH NEW LED LIGHTS USING AN INDUSTRIAL ELECTRICIAN THAT SPECIALIZES IN AIRPORT HIGH POWER ELECTRICAL CIRCUITS TO CONDUCT THE REPAIR AND INSTALL. | | | | | | | | | | | | |
| CURRENT EXPENDITURE IS \$14,691; ESTIMATED END OF YEAR EXPENDITURE IS \$14,691. | | | | | | | | | | | | |
| ACCOUNTING FOR INFLATION: \$14,691 + 3.5% = \$15,207. | | | | | | | | | | | | |
| OPERATIONS TOTAL | | (43,865) | (23,864) | 20,001 | (43,215) | (21,109) | (21,608) | (34,759) | (34,759) | (34,759) | (34,759) | (34,759) |
| AIRPORT DEPARTMENT TOTAL EXPENDITURES | | (52,537) | (34,781) | 17,756 | (54,199) | (26,910) | (27,099) | (47,682) | (47,682) | (47,682) | (47,682) | (47,682) |

FUND: 01 - GENERAL FUND
PUBLIC WORKS

| ACCOUNT NUMBER | ACCOUNT NAME | 2024 BUDGET | 2024 ACTUAL | (OVER)/ UNDER | 2025 BUDGET | 6 MONTHS 2025 ACTUAL | 6 MONTHS 2025 PROJECTION | PRELIMINARY 2026 BUDGET | DEPT. HEAD 2026 BUDGET | COMMITTEE 2026 BUDGET | PROPOSED 2026 BUDGET | ADOPTED 2026 BUDGET |
|---|-------------------------------|-------------|-------------|---------------|-------------|----------------------|--------------------------|-------------------------|------------------------|-----------------------|----------------------|---------------------|
| 53620 - REFUSE AND GARBAGE COLLECTION | | | | | | | | | | | | |
| PERSONNEL | | | | | | | | | | | | |
| 01-53620-1130 | REFUSE & GARB SAL-OPERATION | (82,679) | (65,596) | 17,082 | (85,691) | (31,596) | (42,845) | (63,582) | (63,582) | (63,582) | (63,582) | (63,582) |
| 3 OUT OF 5 WEEKDAYS THE DRIVERS PICK UP GARBAGE (60%), 2 OUT OF 5 WEEKDAYS THE DRIVERS PICK UP RECYCLING (40%). | | | | | | | | | | | | |
| 1 TRUCK DRIVER: GRADE H, STEP 2 INCREASED TO GRADE H, STEP 3 PLUS 2.7% COLA = \$52,519. | | | | | | | | | | | | |
| 1 TRUCK DRIVER: GRADE H, STEP 3 INCREASED TO GRADE H, STEP 4 PLUS 2.7% COLA = \$53,901. | | | | | | | | | | | | |
| TOTAL = \$106,420 | | | | | | | | | | | | |
| 60% = \$63,582 | | | | | | | | | | | | |
| 01-53620-1140 | REFUSE & GARB OVERTIME | - | - | - | - | (544) | - | (1,044) | (1,044) | (1,044) | (1,044) | (1,044) |
| NOTE: DUE TO THE CITY SWITCHING TO THE STATE HOLIDAY SCHEDULE IN FY24 IT RESULTED IN TRASH BEING PICKED UP ON CHRISTMAS EVE WHICH WAS THEN CONSIDERED A HOLIDAY. IT IS A REQUIREMENT THAT THE CITY COLLECTS GARBAGE EVERY SO MANY DAYS. THIS RESULTED IN AN OVERTIME COST THAT WAS NOT BUDGETED FOR. FOR FY26 THE CITY IS PROPOSING MOVING TO THE FEDERAL HOLIDAY SCHEDULE WHICH WOULD REMOVE CHRISTMAS EVE AS AN OFFICIAL HOLIDAY THEREBY ELIMINATING THE REQUIREMENT TO PAY OVERTIME FOR GARBAGE COLLECTION ON CHRISTMAS EVE. HOWEVER, THE CITY WILL STILL NEED TO PAY OVERTIME COST FOR GARBAGE COLLECTION ON 24 DECEMBER 2025, WHICH WILL NOT BE DEDUCTED UNTIL FY26. THEREFORE, THE CITY WILL NEED TO BUDGET OVERTIME IN FY26 TO COVER THE LAST CHRISTMAS EVE OVERTIME GARBAGE COLLECTION. | | | | | | | | | | | | |
| 01-53620-1250 | REFUSE & GARB LONGEVITY | (480) | (25) | 455 | (480) | (3) | (240) | (40) | (40) | (40) | (40) | (40) |
| 100% OF LONGEVITY. | | | | | | | | | | | | |
| 1 TRUCK DRIVER: \$0/YR | | | | | | | | | | | | |
| 1 TRUCK DRIVER: \$0/MO FOR 8/12 MONTHS, THEN \$10/MO FOR 4/12 MONTHS = \$40 | | | | | | | | | | | | |
| 01-53620-1290 | REFUSE & GARBAGE NON-ELECT | - | - | - | - | - | - | - | - | - | - | - |
| 01-53620-1310 | REFUSE & GARB WIS RETIREMENT | (5,738) | (11,478) | (5,740) | (5,989) | (4,200) | (2,994) | (4,598) | (4,598) | (4,598) | (4,598) | (4,598) |
| BASED ON THE SALARY AMOUNTS LISTED ABOVE (60% OF TOTAL WRS CONTRIBUTION). | | | | | | | | | | | | |
| 01-53620-1320 | REFUSE & GARB SOCIAL SECURITY | (6,362) | (4,643) | 1,719 | (6,592) | (2,283) | (3,296) | (4,886) | (4,886) | (4,886) | (4,886) | (4,886) |
| BASED ON THE SALARY AMOUNTS LISTED ABOVE (60% OF SOCIAL SECURITY CONTRIBUTION). | | | | | | | | | | | | |
| 01-53620-1330 | REFUSE & GARB LIFE INSURANCE | (100) | (138) | (38) | (100) | (90) | (50) | (179) | (179) | (179) | (179) | (179) |
| 60% OF LIFE INSURANCE CONTRIBUTION. | | | | | | | | | | | | |
| 1 TRUCK DRIVER: \$45 X .60 = \$27 | | | | | | | | | | | | |
| 1 TRUCK DRIVER: \$253 X .60 = \$152 | | | | | | | | | | | | |
| 01-53620-1340 | REFUSE & GARB MED HEALTH | (30,277) | (29,907) | 370 | (36,168) | (15,525) | (18,084) | (36,222) | (36,222) | (36,222) | (36,222) | (36,222) |
| BASED ON A MOST LIKELY SCENARIO; 60% OF HEALTH INSURANCE CONTRIBUTION. | | | | | | | | | | | | |
| 1 TRUCK DRIVER: \$18,111 | | | | | | | | | | | | |
| 1 TRUCK DRIVER: \$18,111 | | | | | | | | | | | | |
| TOTAL: \$36,222 | | | | | | | | | | | | |
| 01-53620-1350 | REFUSE & GARB INCOME | - | - | - | - | - | - | - | - | - | - | - |
| NO PREMIUM THIS YEAR. | | | | | | | | | | | | |
| PERSONNEL TOTAL | | (125,635) | (111,787) | 13,848 | (135,019) | (54,240) | (67,510) | (110,551) | (110,551) | (110,551) | (110,551) | (110,551) |
| OPERATIONS | | | | | | | | | | | | |

FUND: 01 - GENERAL FUND
PUBLIC WORKS

| ACCOUNT NUMBER | ACCOUNT NAME | 2024 BUDGET | 2024 ACTUAL | (OVER)/ UNDER | 2025 BUDGET | 6 MONTHS 2025 ACTUAL | 6 MONTHS 2025 PROJECTION | PRELIMINARY 2026 BUDGET | DEPT. HEAD 2026 BUDGET | COMMITTEE 2026 BUDGET | PROPOSED 2026 BUDGET | ADOPTED 2026 BUDGET |
|----------------|---|-------------|-------------|---------------|-------------|----------------------|--------------------------|-------------------------|------------------------|-----------------------|----------------------|---------------------|
| 01-53620-2900 | GEN REFUSE & GARB SERV CONTRAC | - | - | - | - | - | - | - | - | - | - | - |
| | NO JUSTIFICATION FOR EXPENDITURE AT THIS TIME. | | | | | | | | | | | |
| 01-53620-3200 | REFUSE & GARB PUB & SUB | (2,000) | - | 2,000 | (2,000) | (1,331) | (1,000) | (1,000) | (1,000) | (1,000) | (1,000) | (1,000) |
| | PUBLICATIONS OF ROUTES IN NEWSPAPER, ETC. | | | | | | | | | | | |
| 01-53620-3400 | REFUSE & GARB OPER SUPPLIES | (8,000) | (911) | 7,089 | (3,000) | (1,838) | (1,500) | (5,000) | (5,000) | (5,000) | (5,000) | (5,000) |
| | MARC INDUSTRIAL CLEANING SUPPLIES MINUTEMAN PRESS (NOTIFICATION TAGS) GREASE | | | | | | | | | | | |
| | CURRENT EXPENDITURE IS \$1838 AS OF 19 JUNE 2025; END OF YEAR ESTIMATED EXPENDITURE IS \$5,008. | | | | | | | | | | | |
| | ACCOUNTING FOR INFLATION: \$5,008 + 3.5% = \$5,184. | | | | | | | | | | | |
| | NOTE: GARBAGE TOTES WILL BE CHARGED TO THIS ACCOUNT BEGINNING IN FY26. | | | | | | | | | | | |
| 01-53620-3401 | REFUSE & GARB OP SUP-FUEL | - | - | - | - | - | - | - | - | - | - | - |
| | FUEL FOR THE GARBAGE TRUCKS WILL BE PAID FOR OUT OF ACCOUNT 01-53311-3401 IN FY26 DUE TO THIS ARRANGEMENT FOR THE PAST SEVERAL FYS. PLAN WILL BE TO TRANSITION GARBAGE TRUCK FUEL EXPENDITURE BACK TO THIS ACCOUNT IN FY27 IF PRACTICAL. | | | | | | | | | | | |
| 01-53620-3500 | REFUSE & GARB REPAIR | (15,000) | (14,989) | 11 | (15,000) | (14,210) | (7,500) | (25,000) | (25,000) | (25,000) | (25,000) | (25,000) |
| | CURRENT EXPENDITURE IS \$14,829 AS OF 14 AUGUST 2025; END OF YEAR ESTIMATED EXPENDITURE IS \$22,244. | | | | | | | | | | | |
| | ACCOUNTING FOR INFLATION: \$22,244 + 3.5% = \$23,023. | | | | | | | | | | | |
| 01-53620-3502 | GEN REFUSE & GARB REP/MAINT | (1,000) | (153) | 847 | (1,000) | (1,315) | (500) | (12,000) | (12,000) | (12,000) | (12,000) | (12,000) |
| | CURRENT EXPENDITURE IS \$1,189; END OF YEAR ESTIMATED EXPENDITURE IS \$2,378. | | | | | | | | | | | |
| | ACCOUNTING FOR INFLATION: \$2,378 + 3.5% = \$2,462. | | | | | | | | | | | |
| | TOTAL ESTIMATED REPAIRS FOR GARBAGE/RECYCLING TRUCKS IS \$19,908 INCLUDING 3.5% INFLATION. THEREFORE, GARBAGE BUDGET IS 60% OF \$19,908 = \$11,945. | | | | | | | | | | | |
| | REPAIRS DUE TO THE FOLLOWING MECHANICAL FAILURES: HYDRAULIC ARM BUSHINGS HYDRAULIC SYSTEM PUMP (VERY EXPENSIVE) HYDRAULIC CYLINDERS ELECTRONIC CENSORS PETERBILT LABOR CHARGES FOR THE REPAIRS THAT THE MUNICIPAL MECHANIC IS NOT CERTIFIED TO CONDUCT | | | | | | | | | | | |
| | OPERATIONS TOTAL | (26,000) | (16,052) | 9,948 | (21,000) | (18,694) | (10,500) | (43,000) | (43,000) | (43,000) | (43,000) | (43,000) |
| | REFUSE & GARBAGE COLLECTION DEPARTMENT TOTAL EXPENDITURES | (151,635) | (127,840) | 23,795 | (156,019) | (72,934) | (78,010) | (153,551) | (153,551) | (153,551) | (153,551) | (153,551) |

FUND: 01 - GENERAL FUND
PUBLIC WORKS

| ACCOUNT NUMBER | ACCOUNT NAME | 2024 BUDGET | 2024 ACTUAL | (OVER)/ UNDER | 2025 BUDGET | 6 MONTHS 2025 ACTUAL | 6 MONTHS 2025 PROJECTION | PRELIMINARY 2026 BUDGET | DEPT. HEAD 2026 BUDGET | COMMITTEE 2026 BUDGET | PROPOSED 2026 BUDGET | ADOPTED 2026 BUDGET |
|---|-------------------------------|-------------|-------------|---------------|-------------|----------------------|--------------------------|-------------------------|------------------------|-----------------------|----------------------|---------------------|
| 53635 - RECYCLING PROGRAM | | | | | | | | | | | | |
| PERSONNEL | | | | | | | | | | | | |
| 01-53635-1130 | RECYCLING SAL-OPERATION | (26,299) | (30,882) | (4,583) | (27,097) | (15,342) | (13,549) | (42,568) | (42,568) | (42,568) | (42,568) | (42,568) |
| 3 OUT OF 5 WEEKDAYS THE DRIVERS PICK UP GARBAGE (60%), 2 OUT OF 5 WEEKDAYS THE DRIVERS PICK UP RECYCLING (40%). | | | | | | | | | | | | |
| 1 TRUCK DRIVER: GRADE H, STEP 2 INCREASED TO GRADE H, STEP 3 PLUS 2.7% COLA = \$52,519. | | | | | | | | | | | | |
| 1 TRUCK DRIVER: GRADE H, STEP 3 INCREASED TO GRADE H, STEP 4 PLUS 2.7% COLA = \$53,901. | | | | | | | | | | | | |
| TOTAL = \$106,420 | | | | | | | | | | | | |
| 40% = \$42,568 | | | | | | | | | | | | |
| 01-53635-1250 | RECYCLING SAL-LONGEVITY | - | - | - | - | (1) | - | - | - | - | - | - |
| WILL PAY FOR LONGEVITY OUT OF GARBAGE ACCOUNT DUE TO LOW EXPENDITURE AMOUNT. | | | | | | | | | | | | |
| 01-53635-1310 | RECYCLING WIS RETIREMENT | (1,815) | (2,001) | (187) | (1,883) | (1,066) | (942) | (3,065) | (3,065) | (3,065) | (3,065) | (3,065) |
| 40% OF EMPLOYEE TOTAL WRS CONTRIBUTION. | | | | | | | | | | | | |
| 01-53635-1320 | RECYCLING SOCIAL SECURITY | (2,012) | (2,048) | (36) | (2,073) | (1,086) | (1,036) | (3,257) | (3,257) | (3,257) | (3,257) | (3,257) |
| 40% OF TOTAL EMPLOYEE SOCIAL SECURITY CONTRIBUTION. | | | | | | | | | | | | |
| 01-53635-1330 | RECYCLING LIFE INSURANCE | (50) | (60) | (10) | (50) | (46) | (25) | (119) | (119) | (119) | (119) | (119) |
| 40% OF LIFE INSURANCE CONTRIBUTION. | | | | | | | | | | | | |
| 1 TRUCK DRIVER: \$45 X .40 = \$18 | | | | | | | | | | | | |
| 1 TRUCK DRIVER: \$253 X .40 = \$101 | | | | | | | | | | | | |
| TOTAL: \$119 | | | | | | | | | | | | |
| 01-53635-1340 | RECYCLING MED HEALTH | (10,033) | (13,894) | (3,861) | (17,046) | (7,670) | (8,523) | (24,148) | (24,148) | (24,148) | (24,148) | (24,148) |
| BASED ON A MOST LIKELY SCENARIO; 40% OF HEALTH INSURANCE CONTRIBUTION. | | | | | | | | | | | | |
| 1 TRUCK DRIVER: \$12,074 | | | | | | | | | | | | |
| 1 TRUCK DRIVER: \$12,074 | | | | | | | | | | | | |
| TOTAL: \$24,148 | | | | | | | | | | | | |
| 01-53635-1350 | RECYCLING INCOME CONTINUATION | - | - | - | - | - | - | - | - | - | - | - |
| NO PREMIUM FOR EMPLOYEE NOR EMPLOYER IN FY26. | | | | | | | | | | | | |
| PERSONNEL TOTAL | | (40,208) | (48,886) | (8,678) | (48,150) | (25,213) | (24,075) | (73,157) | (73,157) | (73,157) | (73,157) | (73,157) |
| OPERATIONS | | | | | | | | | | | | |
| 01-53635-2900 | RECYCLING SERVICE CONTRACT | (66,700) | (69,189) | (2,489) | (73,000) | (37,463) | (36,500) | (73,000) | (73,000) | (73,000) | (73,000) | (73,000) |

FUND: 01 - GENERAL FUND
PUBLIC WORKS

| ACCOUNT NUMBER | ACCOUNT NAME | 2024 BUDGET | 2024 ACTUAL | (OVER)/ UNDER | 2025 BUDGET | 6 MONTHS 2025 ACTUAL | 6 MONTHS 2025 PROJECTION | PRELIMINARY 2026 BUDGET | DEPT. HEAD 2026 BUDGET | COMMITTEE 2026 BUDGET | PROPOSED 2026 BUDGET | ADOPTED 2026 BUDGET |
|--|--------------------------------|-------------|-------------|---------------|-------------|----------------------|--------------------------|-------------------------|------------------------|-----------------------|----------------------|---------------------|
| CURRENT EXPENDITURE IS \$44,147 AS OF 21 AUGUST 2025; END OF YEAR ESTIMATED EXPENDITURE IS \$66,221. | | | | | | | | | | | | |
| MODERN DISPOSAL (HOUSEHOLD RECYCLING): ~\$5,500/MO | | | | | | | | | | | | |
| DYNAMIC ELECTRONICS/LIFECYCLE INNOVATIONS (TV, MONITORS, ETC.): FEE IS BY THE POUND | | | | | | | | | | | | |
| RUNDE METAL RECYCLING (TIRE RECYCLING): FEE IS BY THE POUND | | | | | | | | | | | | |
| ACCOUNTING FOR INFLATION: \$66,221 + 3.5% = \$68,539 | | | | | | | | | | | | |
| 01-53635-3200 | RECYCLING PUB & SUBSCRIPTION | - | - | - | - | - | - | - | - | - | - | - |
| NO JUSTIFICATION FOR BUDGET AT THIS TIME. | | | | | | | | | | | | |
| 01-53635-3400 | RECYCLING OPERATING | (10,000) | (2,656) | 7,344 | (10,000) | - | (5,000) | (1,550) | (1,550) | (1,550) | (1,550) | (1,550) |
| CURRENT EXPENDITURE IS \$282 AS OF 3 JULY 2025; ESTIMATED END OF YEAR EXPENDITURE IS \$485. | | | | | | | | | | | | |
| ACCOUNT FOR INFLATION: \$485 + 3.5% = \$502 | | | | | | | | | | | | |
| MINUTEMAN PRESS (MATTRESS TAGS, RECYCLING TAGS, INFORMATION FLYERS, ETC.) | | | | | | | | | | | | |
| 01-53635-3401 | RECYCLING OP SUP-FUEL | - | - | - | - | - | - | - | - | - | - | - |
| FUEL WILL BE CHARGED TO ONE FUEL ACCOUNT. | | | | | | | | | | | | |
| 01-53635-3402 | RECYCLING OP SUP-EQUIPMENT | - | - | - | - | - | - | - | - | - | - | - |
| NO JUSTIFICATION FOR BUDGET AT THIS TIME. | | | | | | | | | | | | |
| 01-53635-3407 | RECYCLING OP SUP-ROCK/RIP | - | - | - | - | - | - | - | - | - | - | - |
| NO JUSTIFICATION FOR BUDGET AT THIS TIME. | | | | | | | | | | | | |
| 01-53635-3500 | RECYCLING REPAIR & MAINTENANCE | (5,000) | (4,788) | 212 | (5,000) | (8,428) | (2,500) | (8,000) | (8,000) | (8,000) | (8,000) | (8,000) |
| CURRENT EXPENDITURE IS \$8,428 AS OF 5 JUNE 2025; ESTIMATED END OF YEAR EXPENDITURE IS \$16,856. | | | | | | | | | | | | |
| ACCOUNTING FOR INFLATION: \$16,856 + 3.5% = \$17,446. | | | | | | | | | | | | |
| TOTAL ESTIMATED REPAIRS FOR GARBAGE/RECYCLING TRUCKS IS \$19,908 INCLUDING 3.5% INFLATION. THEREFORE, RECYCLING BUDGET IS 40% OF \$19,908 = \$7,964. | | | | | | | | | | | | |
| REPAIRS DUE TO THE FOLLOWING MECHANICAL FAILURES: | | | | | | | | | | | | |
| HYDRAULIC ARM BUSHINGS | | | | | | | | | | | | |
| HYDRAULIC SYSTEM PUMP (VERY EXPENSIVE) | | | | | | | | | | | | |
| HYDRAULIC CYLINDERS | | | | | | | | | | | | |
| ELECTRONIC CENSORS | | | | | | | | | | | | |
| PETERBILT LABOR CHARGES FOR THE REPAIRS THAT THE MUNICIPAL MECHANIC IS NOT CERTIFIED TO CONDUCT | | | | | | | | | | | | |
| OPERATIONS TOTAL | | (81,700) | (76,632) | 5,068 | (88,000) | (45,891) | (44,000) | (82,550) | (82,550) | (82,550) | (82,550) | (82,550) |
| RECYCLING PROGRAM DEPARTMENT TOTAL EXPENDITURES | | (121,908) | (125,518) | (3,610) | (136,150) | (71,104) | (68,075) | (155,707) | (155,707) | (155,707) | (155,707) | (155,707) |

FUND: 01 - GENERAL FUND
PUBLIC WORKS

| ACCOUNT NUMBER | ACCOUNT NAME | 2024 BUDGET | 2024 ACTUAL | (OVER)/ UNDER | 2025 BUDGET | 6 MONTHS 2025 ACTUAL | 6 MONTHS 2025 PROJECTION | PRELIMINARY 2026 BUDGET | DEPT. HEAD 2026 BUDGET | COMMITTEE 2026 BUDGET | PROPOSED 2026 BUDGET | ADOPTED 2026 BUDGET |
|--|------------------------------|-------------|-------------|---------------|-------------|----------------------|--------------------------|-------------------------|------------------------|-----------------------|----------------------|---------------------|
| 53645 - RECYCLING PROGRAM - BRUSH | | | | | | | | | | | | |
| PERSONNEL | | | | | | | | | | | | |
| 01-53645-1130 | CHIPPER SAL-OPERATION | - | - | - | - | - | - | - | - | - | - | - |
| 01-53645-1140 | GENERAL CHIPPER OVERTIME | - | - | - | - | - | - | - | - | - | - | - |
| 01-53645-1250 | CHIPPER SAL-LONGEVITY | - | - | - | - | - | - | - | - | - | - | - |
| 01-53645-1310 | CHIPPER WIS RETIREMENT | - | - | - | - | - | - | - | - | - | - | - |
| 01-53645-1320 | CHIPPER SOCIAL SECURITY | - | - | - | - | - | - | - | - | - | - | - |
| 01-53645-1330 | CHIPPER LIFE INSURANCE | - | - | - | - | - | - | - | - | - | - | - |
| 01-53645-1340 | CHIPPER MED INSURANCE | - | - | - | - | - | - | - | - | - | - | - |
| PERSONNEL TOTAL | | - | - | - | - | - | - | - | - | - | - | - |
| OPERATIONS | | | | | | | | | | | | |
| 01-53645-2900 | CHIPPER SERVICE CONTRACT | (15,000) | - | 15,000 | (15,000) | (9,860) | (7,500) | (15,000) | (15,000) | (15,000) | (15,000) | (15,000) |
| CURRENT EXPENDITURE IS \$9,860 AS OF 9 JANUARY 2025; ESTIMATED END OF YEAR EXPENDITURE IS \$9,860. | | | | | | | | | | | | |
| ONCE A YEAR INVOICE FROM GERKE EXCAVATING FOR CHIPPING OF BRUSH BY THE AIRPORT. | | | | | | | | | | | | |
| THE NEED FOR THIS EXPENDITURE IS DUE TO ILLEGAL DUMPING OF BRUSH ON CITY PROPERTY. | | | | | | | | | | | | |
| FY20: \$20,000 | | | | | | | | | | | | |
| FY21: \$234 | | | | | | | | | | | | |
| FY22: \$12,594 | | | | | | | | | | | | |
| FY23: \$14,440 | | | | | | | | | | | | |
| FY24: \$0 | | | | | | | | | | | | |
| FY25: \$9,860 | | | | | | | | | | | | |
| RECOMMEND BUDGET OF \$15,000. | | | | | | | | | | | | |
| 01-53645-3200 | CHIPPER PUB & SUBSCRIPTION | - | - | - | - | - | - | - | - | - | - | - |
| NO JUSTIFICATION FOR BUDGET AT THIS TIME. | | | | | | | | | | | | |
| 01-53645-3400 | CHIPPER OPERATING SUPPLIES | (3,500) | - | 3,500 | (3,500) | (905) | (1,750) | - | - | - | - | - |
| 01-53645-3500 | CHIPPER REPAIR & MAINTENANCE | - | - | - | - | - | - | (500) | (500) | (500) | (500) | (500) |
| CAMERA REPAIR AND MAINTENANCE. | | | | | | | | | | | | |
| OPERATIONS TOTAL | | (18,500) | - | 18,500 | (18,500) | (10,765) | (9,250) | (15,500) | (15,500) | (15,500) | (15,500) | (15,500) |
| RECYCLING PROGRAM - BRUSH DEPARTMENT TOTAL EXPENDITURES | | (18,500) | - | 18,500 | (18,500) | (10,765) | (9,250) | (15,500) | (15,500) | (15,500) | (15,500) | (15,500) |

FUND: 01 - GENERAL FUND
PUBLIC WORKS

| ACCOUNT NUMBER | ACCOUNT NAME | 2024 BUDGET | 2024 ACTUAL | (OVER)/ UNDER | 2025 BUDGET | 6 MONTHS 2025 ACTUAL | 6 MONTHS 2025 PROJECTION | PRELIMINARY 2026 BUDGET | DEPT. HEAD 2026 BUDGET | COMMITTEE 2026 BUDGET | PROPOSED 2026 BUDGET | ADOPTED 2026 BUDGET |
|---|--------------------------------|-------------|-------------|---------------|-------------|----------------------|--------------------------|-------------------------|------------------------|-----------------------|----------------------|---------------------|
| 53441 - STORM SEWER MAINTENANCE | | | | | | | | | | | | |
| PERSONNEL | | | | | | | | | | | | |
| 01-53441-1130 | STRM SEWR MAINT SAL- OPERATION | - | (253) | (253) | - | - | - | - | - | - | - | - |
| NO JUSTIFICATION FOR BUDGET AT THIS TIME. | | | | | | | | | | | | |
| 01-53441-1310 | STRM SEWR MAINT WIS RETIREMENT | - | (17) | (17) | - | - | - | - | - | - | - | - |
| NO JUSTIFICATION FOR BUDGET AT THIS TIME. | | | | | | | | | | | | |
| 01-53441-1320 | STRM SEWR MAINT SS | - | (19) | (19) | - | - | - | - | - | - | - | - |
| NO JUSTIFICATION FOR BUDGET AT THIS TIME. | | | | | | | | | | | | |
| 01-53441-1330 | STRM SEWR MAINT LIFE INSURANCE | - | (0) | (0) | - | - | - | - | - | - | - | - |
| NO JUSTIFICATION FOR BUDGET AT THIS TIME. | | | | | | | | | | | | |
| 01-53441-1340 | STRM SEWR MAINT HEALTH | - | (54) | (54) | - | - | - | - | - | - | - | - |
| NO JUSTIFICATION FOR BUDGET AT THIS TIME. | | | | | | | | | | | | |
| PERSONNEL TOTAL | | - | (343) | (343) | - | - | - | - | - | - | - | - |
| OPERATIONS | | | | | | | | | | | | |
| 01-53441-3400 | STRM SEWR MAINT OPER SUPPLIES | - | - | - | - | - | - | - | - | - | - | - |
| NO JUSTIFICATION FOR BUDGET AT THIS TIME. | | | | | | | | | | | | |
| OPERATIONS TOTAL | | - | - | - | - | - | - | - | - | - | - | - |
| STORM SEWER MAINT DEPARTMENT TOTAL EXPENDITURES | | - | (343) | (343) | - | - | - | - | - | - | - | - |
| 53630 - SOLID WASTE DISPOSAL | | | | | | | | | | | | |
| OPERATIONS | | | | | | | | | | | | |
| 01-53630-2100 | SOLID WSTE DISP PROF SERVICE | (50,000) | (63,896) | (13,896) | (50,000) | (18,731) | (25,000) | (82,000) | (82,000) | (82,000) | (82,000) | (82,000) |
| PER THE GHD E-MAIL ESTIMATING COSTS FROM THE U.S. EPA, THE CITY ESTIMATE IS \$82,000 FOR FY26, WHICH IS 42.5% OF \$193,000. | | | | | | | | | | | | |
| NOTE: THIS ACCOUNT PAYS FOR THE SERVICES PROVIDED BY GHD TO MONITOR AND ENSURE COMPLIANCE WITH THE TOMAH LANDFILL SUPERFUND (CONTAMINATED) SITE. | | | | | | | | | | | | |
| U.S. ENVIRONMENTAL PROTECTION AGENCY REGION 5 RESPONSE COST: 57.5% PAID BY INTERNATIONAL PAPER AND 42.5% PAID BY CITY OF TOMAH | | | | | | | | | | | | |
| GHD MONITORING AND COMPLIANCE SERVICES FOR THE TOMAH MUNICIPAL SANITARY LANDFILL: 57.5% PAID BY INTERNATIONAL PAPER AND 42.5% PAID BY CITY OF TOMAH | | | | | | | | | | | | |
| CURRENT EXPENDITURE IS \$61,528 AS OF 15 AUGUST 2025; ESTIMATED END OF YEAR EXPENDITURE IS \$92,292. | | | | | | | | | | | | |
| ACCOUNTING FOR INFLATION: \$92,292 + 3.5% = 95,522.22 | | | | | | | | | | | | |
| GHD HAS INFORMED THE CITY THAT THERE WILL BE AN ADDITIONAL \$60,000 MAINTENANCE PROJECT THAT IS REQUIRED TO BE COMPLETED IN FY26. | | | | | | | | | | | | |
| TOTAL = 155,522.22 | | | | | | | | | | | | |
| 01-53630-5300 | SOLID WSTE DISP RENT | (190,000) | (202,563) | (12,563) | (190,000) | (73,962) | (95,000) | (200,000) | (200,000) | (200,000) | (200,000) | (200,000) |

FUND: 01 - GENERAL FUND
PUBLIC WORKS

| ACCOUNT NUMBER | ACCOUNT NAME | 2024 BUDGET | 2024 ACTUAL | (OVER)/ UNDER | 2025 BUDGET | 6 MONTHS | 6 MONTHS | PRELIMINARY | DEPT. HEAD | COMMITTEE | PROPOSED | ADOPTED |
|---|-----------------------------|-------------|-------------|---------------|-------------|-------------|-----------------|-------------|-------------|-------------|-------------|-------------|
| | | | | | | 2025 ACTUAL | 2025 PROJECTION | 2026 BUDGET | 2026 BUDGET | 2026 BUDGET | 2026 BUDGET | 2026 BUDGET |
| <p>NOTE: THIS ACCOUNT PAYS THE MONROE COUNTY LANDFILL SO THAT THE CITY CAN DEPOSIT ITS SOLID WASTE THERE FOLLOWING GARBAGE COLLECTION.</p> <p>CURRENT EXPENDITURE IS \$106,519 AS OF 14 AUGUST 2025; ESTIMATED END OF YEAR EXPENDITURE IS \$159,779.</p> <p>MONROE COUNTY IS RAISING THE FEES ON THE CITY OF TOMAH IN FISCAL YEAR 2026: MUNICIPAL SOLID WASTE: \$72/TON (INCREASED FROM \$67/TON WHICH AMOUNTS TO A 9.3% INCREASE) ASBESTOS: \$175/TON CLEAN WOOD/GRD DEMO LOAD: \$45/TON CLEAN SHINGLE LOADS: \$45/TON TIRES (DETERMINED BY AUBURNDALE/LIBERTY TIRE RATES): \$385/TON</p> <p>FINES FOR BANNED ITEMS FOUND IN LOADS: APPLIANCES: \$20/EACH FREON CONTAINING APPLIANCES: \$20/EACH TRACTOR/TRACK TIRES: \$30/EACH LEAD ACID BATTERIES: \$30/EACH ELECTRONIC DEVICES (COMPUTERS, DVD/VCR): \$20/EACH TVs: \$40/EACH CAR AND TRUCK TIRES: \$10/EACH MATTRESSES AND BOX SPRINGS: \$53.14/EACH</p> <p>OTHER FINES: UNTARPED LOADS: \$125/OFFENSE NO VEST/HI-VIS: \$50/OFFENSE RELOCATION FEE: \$100/OFFENSE</p> <p>ACCOUNTING FOR 10% RATE INCREASE: \$159,779 + 10% = \$175,757</p> | | | | | | | | | | | | |
| OPERATIONS TOTAL | | (240,000) | (266,458) | (26,458) | (240,000) | (92,694) | (120,000) | (282,000) | (282,000) | (282,000) | (282,000) | (282,000) |
| SOLID WASTE DISPOSAL DEPARTMENT TOTAL EXPENDITURES | | (240,000) | (266,458) | (26,458) | (240,000) | (92,694) | (120,000) | (282,000) | (282,000) | (282,000) | (282,000) | (282,000) |
| 53640 - WEED AND NUISANCE CONTROL | | | | | | | | | | | | |
| OPERATIONS | | | | | | | | | | | | |
| 01-53640-2900 | NUISANCE SERVICE CONTRACT | (2,500) | (2,811) | (311) | (2,500) | - | (1,250) | (5,000) | (5,000) | (5,000) | (5,000) | (5,000) |
| <p>MLJ LANDMOWING AND SNOW REMOVAL LLC (NOTE: THIS EXPENDITURE SHOULD ALWAYS BE EQUAL TO THE REVENUE ACCOUNT IN WHICH THE CITY COLLECTS A SPECIAL PROPERTY TAX ASSESSMENT FROM VIOLATORS, SEE CORRESPONDING REVENUE ACCOUNT.)</p> <p>CURRENT EXPENDITURE IS \$0 AS OF 17 SEPTMEBER 2025; ESTIMATED END OF YEAR EXPENDITURE IS \$500.</p> <p>FY20: \$4,150 FY21: \$1,780 FY22: \$1,130 FY23: \$0 FY24: \$2,811</p> <p>NEW CODE ENFORCEMENT OFFICER STARTS ON 29 SEPTEMBER 2025. THE CITY WILL TRANSITION FROM A COMPLAINT-BASED ENFORCEMENT STRATEGY TO A PROACTIVE ENFORCEMENT STRATEGY.</p> | | | | | | | | | | | | |
| 01-53640-3200 | NUISANCE PUB & SUBSCRIPTION | - | - | - | - | - | - | - | - | - | - | - |
| NO JUSTIFICATION FOR BUDGET AT THIS TIME. | | | | | | | | | | | | |
| OPERATIONS TOTAL | | (2,500) | (2,811) | (311) | (2,500) | - | (1,250) | (5,000) | (5,000) | (5,000) | (5,000) | (5,000) |

FUND: 01 - GENERAL FUND
PUBLIC WORKS

| ACCOUNT NUMBER | ACCOUNT NAME | 2024 BUDGET | 2024 ACTUAL | (OVER)/ UNDER | 2025 BUDGET | 6 MONTHS 2025 ACTUAL | 6 MONTHS 2025 PROJECTION | PRELIMINARY 2026 BUDGET | DEPT. HEAD 2026 BUDGET | COMMITTEE 2026 BUDGET | PROPOSED 2026 BUDGET | ADOPTED 2026 BUDGET |
|--|-----------------|----------------|----------------|------------------|----------------|----------------------------|--------------------------------|-------------------------------|------------------------------|-----------------------------|----------------------------|---------------------------|
| WEED AND NUISANCE CONTROL DEPARTMENT TOTAL EXPENDITURES | | (2,500) | (2,811) | (311) | (2,500) | - | (1,250) | (5,000) | (5,000) | (5,000) | (5,000) | (5,000) |

WATER UTILITY

MISSION STATEMENT

In order to furnish safe drinking water and to provide adequate fire protection, the City of Tomah maintains five active wells with a total of 3,250 gallons per minute capacity. Well #6 located at 517 Packard St. has iron and radium removal. Wells #10 and 14 located at 23082 Flare Ave have radium removal. Our system also includes: 1,000,000 gallon reservoir; a 500,000 gallon tower; 381,226 feet of water mains (4"-14" diameter); 3,195 water services; 3,983 water meters, 562 fire hydrants; and 1,034 water main valves.

Maintenance includes: daily inspection at all five wells, routine checks at the water tower and reservoir. Water testing is completed as required. Water mains and services are repaired as needed.

300 to 350 Water meters are repaired or replaced as required by the Department of Natural Resources and Public Service Commission. Cross connection inspections are also completed at the time of replacement. Fire hydrants are operated and inspected each year. Water main flushing is done twice a year. All Water main valves are exercised on a three-year rotation. Valve functionality is checked by closing and opening.

2026 GOALS

1. Furnish safe drinking water and expand on water quality improvement measures.
2. Replace W.M. + services Hollister, Elizabeth and Schaller.
3. Replace roofs at wells #11 and #12.
4. Replace 2016 Ford meter truck.
5. Install 1,400ft of W.M for North WM Loop.
6. Attend Conference/Trainings to keep staff up to date and get continuing education credits.

2025 ACHIEVEMENTS

1. Replaced water main + services on Kilbourne Av.
2. Replaced roof at Shop with steel.
3. Completed rehab of Well #14
4. Completed rehab of Well #11
5. Replaced lawn mower.
6. Attended Conferences/Training
7. Replaced 2007 truck.
8. Power washed north tower.

CAPITAL IMPROVEMENTS
WATER DEPARTMENT;

2026

| | |
|--|------------------------|
| 1. Replace 2016 Ford Meter Truck | 50,000.00 |
| 2. Meter Replacement / Testing, Reading. | 60,000.00 |
| 3. Building and Property Maintenance | 20,000.00 |
| 4. Replace Roofs Well #11 + #12 | 28,000.00 |
| 5. Hollister Ave. 1,450 Ft of 12" W.M. and 11 Services Elizabeth and Schaller St. 1900' *" W.M. and 21 Services | 2,400,000.00 |
| 6. Superior Ave WM loop 1,400 ft of WM | 653,000.00 |
| | \$ 3,211,000.00 |

2027

| | |
|---|---------------------|
| 1. N Glendale Ave 2,650 FT of 12" W.M. + 36 services. | 825,000.00 |
| 2. Replace 2017 GMC 2500 plow truck | 65,000.00 |
| 3. Meter Replacement /Testing, Reading | 60,000.00 |
| 4. Building and Property Maintenance | 20,000.00 |
| 5. W.M. + Services- Kilbourn; Foster to Monroe | 270,000.00 |
| 6. Hollister Ave. 630ft of 12" WM and 3 Services View St and Dawnee St 3,200 ft of 8' WM + 50 Services | 2,400,000.00 |
| | 3,640,000.00 |

2028

| | |
|--|----------------------|
| 1. Water main valve Insert -replace/ repair- North end critical areas. | 150,000.00 |
| 2. Rehab Well #12 | 75,000.00 |
| 3. Building and Property Maintenance. | 20,000.00 |
| 4. Meter Replacement/Testing, Reading | 60,000.00 |
| | \$ 305,000.00 |

2029

| | |
|--|------------------------|
| 1. Ct Hwy ET. Noth To Gondola | 3,000,000.00 |
| 2. Building and Property Maintenance | 20,000.00 |
| 3. Meter Replacement/ Testing, Reading | 60,000.00 |
| | \$ 3,080,000.00 |

2030

| | |
|---|----------------------|
| 1. Recoat on North Tower | 900,000.00 |
| 2. Building property Maintenance | 20,000.00 |
| 3. Meter Replacement / Testing, Reading | 60,000.00 |
| | \$ 980,000.00 |

Future considerations:

1. Hospital -131 Loop/Extension
2. Emmerson / Hwy 21 Loop
3. Lemonweir Area Main and Service Improvements
4. Mclean→. Benton to Cameron.

2026 Water Utility Budget

| Tomah Water Utility | Actual 2024 | Budgeted 2025 | Six Months 2025 | Est. Bal 2025 | Total 2025 | Proposed 2026 | Adopted 2026 |
|--------------------------------|------------------|------------------|--------------------|------------------|----------------|------------------|------------------|
| OPERATING REVENUES | | | | | | | |
| Sales of Water | 2,387,581 | 2,509,520 | 1,288,758 | 1,288,758 | 2,577,515 | 2,577,515 | 2,577,515 |
| Other Water Revenues | 75,191 | 50,010 | 22,357 | 27,752 | 50,109 | 72,040 | 72,040 |
| TOTAL OPER. REVENUES | 2,462,772 | 2,559,530 | - | 1,311,114 | - | 1,316,510 | - |
| OPERATING EXPENSES | | | | | | | |
| General & Administrative | 357,920 | 450,154 | 143,386 | 143,386 | 286,772 | 406,238 | 406,238 |
| Operating | 619,117 | 586,313 | 299,836 | 299,836 | 599,672 | 797,980 | 797,980 |
| Maintenance | 158,123 | 118,237 | 34,060 | 34,060 | 68,120 | 172,707 | 172,707 |
| Depreciation | 688,307 | 670,663 | - | 688,307 | 688,307 | 702,073 | 702,073 |
| Taxes | 370,591 | 411,003 | 20,134 | 25,000 | 405,134 | 412,546 | 412,546 |
| Miscellaneous | - | - | - | - | - | - | - |
| TOTAL OPERATING EXP. | 2,194,058 | 2,236,371 | - | 497,416 | - | 1,190,589 | - |
| NET OPERATING INCOME | 268,714 | 323,160 | - | 813,698 | - | 125,921 | - |
| NONOPERATING REV.(EXP) | | | | | | | |
| Loan Proceeds | | | | | | 3,000,000 | 3,000,000 |
| Interest Income | 182,533 | 210,430 | 47,964 | 87,679 | 135,644 | 164,821 | 164,821 |
| Interest Expense | (37,870) | (41,108) | (17,972) | (14,695) | (32,667) | (32,667) | (32,667) |
| Amort. of Debt Discount | - | - | - | (4,500) | (4,500) | - | - |
| Amort. of Loss on Refinance | - | - | - | (13,500) | (13,500) | - | - |
| TOTAL NONOPER. REV(EXP) | 144,663 | 169,322 | - | 29,992 | - | 54,985 | - |
| NET INCOME (LOSS) | 413,377 | 492,482 | 843,691 | 180,906 | 664,597 | 3,290,165 | 3,290,165 |
| RETAINED EARNINGS -BEG. | 12,107,262 | 10,886,761 | | | 12,520,639 | 13,185,235 | 13,185,235 |
| ADJUSTMENTS | | | | | | | |
| RETAINED EARNINGS-END | 12,520,639 | 11,379,243 | | | 13,185,235 | 16,475,400 | 16,475,400 |

MAJOR PROJECTS PLANNED FOR 2026

| | |
|----------------------------------|------------------|
| Superior WM | 653,000 |
| Meter Replacement | 60,000 |
| Replacing Well #11 and #12 Roofs | 33,000 |
| Replace 2016 Meter Truck | 50,000 |
| Hollister | 2,400,000 |
| Total | 3,196,000 |

WASTEWATER TREATMENT PLANT AND SANITARY SEWER

MISSION STATEMENT

The City owns a wastewater treatment facility capable of treating 2.2 million gallons per day and can serve a population equivalent of 11,380. This facility uses an oxidation ditch for biological treatment and utilizes biological nutrient removal for the control of ammonia and phosphorus. This treatment facility can also produce an "exceptional quality" Biosolids. This facility is maintained and operated in such a manner as to minimize environmental impact and protect the City from potential fines and/or a ban on sewer extensions. The department maintains the sewer collection system as well as inspects the construction of new mains and replacement of existing mains. This system has approximately 57 miles of sewer mains and 7 lift stations.

2026 GOALS

1. Continue to maintain plant performance
2. Maintain lift stations
3. To provide uninterrupted service of the collection for residents, businesses and Industrial accounts
4. Attend Conferences/Trainings to keep staff up to date and get continuing education credits.
5. Keep phosphorus facilities plan up to date
6. Replace sewer on Hollister Ave, Stoughton Ave, W. Elizabeth, and Schaller St.
7. Removal of Town Line lift Station
8. Paint 2- Lime Silo's

2025 ACHEIVEMENTS

1. Maintained sewers & lift stations very well
2. Continued to maintain plant performance
3. Kept phosphorus facilities plan up to date
4. Attended Conferences/Trainings
5. Replaced Polymer system
6. Replaced 2015 Truck
7. Got attachments for Tool Cat
8. Replaced 1600 feet of sewer on King St. (Monowau to 12/16)

WASTEWATER TREATMENT CAPITAL IMPROVEMENTS

2026

| | |
|---|--------------|
| 1. Hollister Ave, Stoughton ave, W. Elizabeth, Schaller | \$2,400,0000 |
| 2. Removal of Town Line Lift Station | \$1, 000,000 |
| 3. Paint Lime Silo's | \$50,000 |
| | ----- |
| | \$3,450,000 |

2027

| | |
|---|-------------|
| 1. Hollister Ave – View St, Dawnee St. | \$2,400,000 |
| 2. North Glendale | \$75,000 |
| 3. Replace Loader (should have good trade in) | \$200,000 |
| 4. Replace 2017 GMC 1500 truck | \$65,000 |
| | ----- |
| | \$2,740,000 |

2028

| | |
|---|-----------|
| 1. Replacement of Superior Ave #1Lift Station | \$750,000 |
|---|-----------|

2029

| | |
|---|-------------|
| 1. Replacement of Superior Ave #2Lift Station | \$750,000 |
| 2. ET | \$3,000,000 |
| | ----- |
| | \$3,750,000 |

2030

| | |
|--|-------------|
| 1. Replacement of Lincoln Lift Station | \$800,000 |
| 2. Oxidation Ditch upgrade /VFD'S / motors | \$500,000 |
| | ----- |
| | \$1,300,000 |

Thing to consider

- Make a bigger sludge storage building
- Generator replacement
- Brownell Sewer
- Replace Belt press

2026 Sewer Utility Budget

| Tomah Sewer Utility Loan Proceeds | Actual 2024 | Budgeted 2025 | Six Months 2025 | Est. Bal 2025 | Total 2025 | Proposed 2026 | Adopted 2026 |
|--------------------------------------|----------------------|---------------------|---------------------|---------------------|----------------------|---------------------|---------------------|
| OPERATING REVENUES* | | | | | | | |
| Charges for Services | 3,070,354 | 3,018,935 | 1,514,148 | 1,514,148 | 3,028,295 | 3,058,578 | 3,058,578 |
| Other Revenues | 86,538 | 12,262 | 5,901 | 4,215 | 10,116 | 10,217 | 10,217 |
| TOTAL OPER. REVENUES | \$ 3,156,891 | \$ 3,031,197 | \$ 1,520,048 | \$ 1,518,362 | \$ 3,038,411 | \$ 3,068,795 | \$ 3,068,795 |
| OPERATING EXPENSES | | | | | | | |
| General & Administrative | 389,764 | 394,239 | 156,340 | 171,090 | 327,431 | 461,288 | 461,288 |
| Operating | 830,843 | 790,981 | 414,214 | 444,930 | 892,241 | 843,581 | 843,581 |
| Maintenance | 116,225 | 68,392 | 34,642 | 10,176 | 30,770 | 119,750 | 119,750 |
| Depreciation | 916,704 | 922,885 | - | 922,885 | 922,885 | 1,041,343 | 1,041,343 |
| Taxes | 55,636 | 54,507 | 19,993 | 34,993 | 54,986 | 56,086 | 56,086 |
| Total Operating Expense WWTP | 2,309,172 | 2,231,004 | 625,189 | 1,584,074 | 2,228,313 | 2,522,048 | 2,522,048 |
| NET OPERATING INCOME | \$ 847,719 | \$ 800,193 | \$ 894,859 | \$ (65,712) | \$ 810,098 | \$ 546,747 | \$ 546,747 |
| NONOPERATING REV.(EXP) | | | | | | | |
| Interest Income | 167,673 | 179,418 | 56,410 | 40,293 | 96,702 | 100,056 | 100,056 |
| Interest Expense | (30,786) | (20,153) | (14,939) | - | (14,939) | (31,074) | (31,074) |
| Amort. of Debt Discount | - | - | - | - | - | - | - |
| TOTAL NONOPER. REV(EXP) | 136,887 | 159,265 | 41,471 | 40,293 | 81,764 | 68,982 | 68,982 |
| NET INCOME (LOSS) WWTP | \$ 984,606 | \$ 959,458 | \$ 936,330 | \$ (25,419) | \$ 891,861 | \$ 615,729 | \$ 615,729 |
| RETAINED EARNINGS -BEG. | 17,649,392 | - | | | 18,633,998 | 959,458 | 959,458 |
| ADJUSTMENTS | | | | | | | |
| RETAINED EARNINGS-END | \$ 18,633,998 | \$ 959,458 | | | \$ 19,525,860 | \$ 1,575,187 | \$ 1,575,187 |

MAJOR PROJECTS PLANNED FOR 2026

| | |
|------------------------|-------------------------|
| Townline LS retirement | 1,000,000 |
| Hollister Ph 1 | 2,400,000 |
| Lime Silo Painting | 50,000 |
| Total | <u><u>3,450,000</u></u> |

TOMAH PARKS AND RECREATION

OTHER PARKS

MISSION

The City of Tomah maintains approximately 120 acres of parks, green areas and smaller tracts of land. Included in this acreage are the many buildings and facilities supporting these maintenance areas. It is with this information in mind that the Parks and Recreation Commission (P/RC) of the City of Tomah continues to plan, develop and supervise the park system and makes Tomah "The Parkway City".

2025 DEPARTMENT ACHIEVEMENTS

1. Completion of phase 1 outdoor sports complex at Eggelson/Flare Ave.
2. Upgrade Firemen's Park playground area and picnic area.
3. Assisted in preparation and/or provided shelters for community groups and special events.
4. Repair and maintain Park Shelters for rentals.
5. Continue to maintain and remove snow for 600,000 sq. /ft of city sidewalk and parking areas/driveway areas in city parks.
6. Continue to mow and maintain 10 city parks, Recreation Park, Northside Fire Station, Ambulance Bldg., Superior Ave blvds, and city blvds.

2026 DEPARTMENT GOALS

1. Work with City Staff and Park Commission to complete 5 year Comprehensive Outdoor Recreation Plan (C.O.R.P)
2. Continue to improve the aesthetic look of City Parks and assess the needs of the community regarding the park system.
3. Continue to work on Recreation Trail expansion.
4. Continue to provide top notch services for the City of Tomah i.e. Snow removal, mowing, maintenance and park shelters.

**FUND: 01 - GENERAL FUND
PARKS AND RECREATION**

| ACCOUNT NUMBER | ACCOUNT NAME | 2024 BUDGET | 2024 ACTUAL | (OVER)/ UNDER | 2025 BUDGET | 6 MONTHS | 6 MONTHS | PRELIMINARY 2026 BUDGET | DEPT. HEAD 2026 BUDGET | COMMITTEE 2026 BUDGET | PROPOSED 2026 BUDGET | ADOPTED 2026 BUDGET |
|--|--|-------------|-------------|---------------|-------------|-------------|-----------------|-------------------------|------------------------|-----------------------|----------------------|---------------------|
| | | | | | | 2025 ACTUAL | 2025 PROJECTION | | | | | |
| 01-55200-3100 | OTHER PARKS OFFICE SUPPLIES | (50) | 50 | 100 | (50) | (236) | (25) | - | - | - | - | - |
| 01-55200-3250 | OTHER PARKS ASSOC DUES 2024 AND 2025 ASSOCIATION DUES WERE BUDGETED UNDER OTHER PARKS TRAINING, IN 2026 WILL BE BUDGETED UNDER OTHER PARKS ASSOC DUES; WISCONSIN PARKS AND RECREATION ASSOCIATION MEMBERSHIP FEE FOR DIRECTOR OF PARKS AND RECREATION = \$200. | - | - | - | - | - | - | (200) | (200) | (200) | (200) | (200) |
| 01-55200-3350 | OTHER PARKS TRAINING REMOVING BUDGET FOR ASSOCIATION MEMBERSHIP FROM THIS ACCOUNT AND PLACING BACK INTO ASSOCIATION DUES ACCOUNT. FOR DIRECTOR OF PARKS AND RECREATION ANNUAL CONFERENCE - \$222 FOR LODGING (\$110/NIGHT GOVT RATE X 2 NIGHTS), MILEAGE AT IRS RATE - USING 600 TOTAL MILES TO ESTIMATE COST YIELDS \$420 MILEAGE EXPENDITURE FOR 2026, MEALS PER TOMAH FINANCIAL STABILITY GUIDEBOOK, \$90 FOR MEALS = \$732 ESTIMATED. | (200) | - | 200 | (200) | - | (100) | (800) | (800) | (800) | (800) | (800) |
| 01-55200-3400 | OTHER PARKS OPER SUPPLIES COVERS FUEL COST FOR GRASS MOWING OF ALL CITY PARKS, ALL BOULEVARDS AND RIGHTS OF WAY FOR SUPERIOR AVE AND STATE HIGHWAY 12, PORTION OF THE AIRPORT; FUEL AND LUBRICANTS, HORTICULTURAL EQUIPMENT, CHEMICALS, ETC. ,OFFROAD FUEL. SNOW REMOVAL OF TRAIL SYSTEM AND CITY OWNED SIDEWALKS. | (30,000) | (45,131) | (15,131) | (30,000) | (17,893) | (15,000) | (30,000) | (30,000) | (30,000) | (30,000) | (30,000) |
| 01-55200-3500 | OTHER PARKS REPAIR & MAINT | (23,000) | (41,532) | (18,532) | (23,000) | (9,773) | (11,500) | (23,000) | (23,000) | (23,000) | (23,000) | (23,000) |
| OPERATIONS TOTAL | | (104,250) | (145,836) | (41,586) | (104,250) | (61,065) | (52,125) | (107,000) | (107,000) | (107,000) | (107,000) | (107,000) |
| OTHER PARKS DEPARTMENT TOTAL EXPENDITURES | | (368,710) | (409,480) | (40,770) | (391,631) | (194,170) | (195,816) | (405,822) | (405,822) | (405,822) | (405,822) | (405,822) |

TOMAH PARKS AND RECREATION

Recreation Programs & Events

MISSION

The City of Tomah and its affiliates offer nearly 30 programs in recreation and leisure activities for youths and adults. These are administered at the most cost-efficient way possible with emphasis on adult programs being financially responsible while some youth programs can be absorbed without a large cost, if any. The City of Tomah will continue to work cohesively with the Tomah Area School District (TASD) and other groups in the development of existing and potential activities. The use of local employment base is critical in carrying out these programs and events.

2025 DEPARTMENT ACHIEVEMENTS

1. Began new programming with emphasis on pre-school age at the Recreation Station.
2. Continued the following adult programs: Volleyball (Co-ed, Women's), Softball (Men's and Co-Ed), Pickle Ball and Basketball league, Crafts and leisure activities.
3. Youth Programs offered included- Flag Football, Tennis, T-Ball, Basketball, Volleyball, Arts & Crafts, Special Events.
4. Co-Sponsored 15th Annual Freeze Fest with Tomah Rotary.
5. Provided summer field maintenance for youth and adult programs.

2026 DEPARTMENT GOALS

1. Continue to work with community organizations for Special Events and Programs
2. Continue develop new Tot Programming and community events at Recreation Station.
3. Work with School District, Youth Groups on Field and Facility needs.
4. Evaluate current programs and fee structure
5. Evaluate Community needs for leisure and recreation programming

FUND: 01 - GENERAL FUND
PARKS AND RECREATION

| ACCOUNT NUMBER | ACCOUNT NAME | 2024 BUDGET | 2024 ACTUAL | (OVER)/ UNDER | 2025 BUDGET | 6 MONTHS 2025 ACTUAL | 6 MONTHS 2025 PROJECTION | PRELIMINARY 2026 BUDGET | DEPT. HEAD 2026 BUDGET | COMMITTEE 2026 BUDGET | PROPOSED 2026 BUDGET | ADOPTED 2026 BUDGET |
|---|------------------------------|------------------|------------------|----------------|------------------|----------------------|--------------------------|-------------------------|------------------------|-----------------------|----------------------|---------------------|
| 55300 - RECREATION PROGRAMS & EVENTS | | | | | | | | | | | | |
| PERSONNEL | | | | | | | | | | | | |
| 01-55300-1100 | REC PROGRAMS SAL-MANAGERIAL | (41,718) | (41,718) | 0 | (43,065) | (21,537) | (21,532) | (44,768) | (44,768) | (44,768) | (44,768) | (44,768) |
| PARKS & RECREATION DIRECTOR 45%; GRADE O, STEP 8 TO GRADE O, STEP 9 PLUS 2.7% COLA. | | | | | | | | | | | | |
| 01-55300-1130 | REC PROGRAMS SAL-OPERATION | (56,000) | (40,247) | 15,753 | (61,524) | (27,123) | (30,762) | (45,945) | (45,945) | (45,945) | (45,945) | (45,945) |
| ONE PART TIME RECREATION AIDE - GRADE E, STEP 8 TO GRADE E, STEP 9 PLUS 2.7% COLA = \$44,738/2 = \$22,369; TWELVE UMPIRES/OFFICIALS - \$23,576 PER THE DIRECTOR STAFFING ANALYSIS. | | | | | | | | | | | | |
| 01-55300-1140 | REC PROGRAMS OVERTIME | - | - | - | - | - | - | - | - | - | - | - |
| 01-55300-1250 | REC PROGRAMS LONGEVITY | (420) | (396) | 24 | (420) | (203) | (210) | (405) | (405) | (405) | (405) | (405) |
| 45% OF LONGEVITY PAY FOR DIRECTOR OF PARKS AND RECREATION (MAXED OUT). | | | | | | | | | | | | |
| 01-55300-1310 | REC PROGRAMS WIS RETIREMENT | (41,718) | (2,945) | 38,772 | (4,276) | (1,555) | (2,138) | (3,224) | (3,224) | (3,224) | (3,224) | (3,224) |
| 45% OF WRS CONTRIBUTION FOR DIRECTOR OF PARKS AND RECREATION. | | | | | | | | | | | | |
| 01-55300-1320 | REC PROGRAMS SOCIAL SECURITY | (7,508) | (6,199) | 1,309 | (8,033) | (3,673) | (4,017) | (6,940) | (6,940) | (6,940) | (6,940) | (6,940) |
| NEED MORE INFORMATION FROM DIRECTOR OF PARKS AND RECREATION PRIOR TO APPROVAL. | | | | | | | | | | | | |
| 01-55300-1330 | REC PROGRAMS LIFE INSURANCE | (75) | (58) | 17 | (75) | (39) | (38) | (75) | (75) | (75) | (75) | (75) |
| NO CHANGE FOR 2026; 45% OF DIRECTOR OF PARKS AND RECREATION LIFE INSURANCE COST. | | | | | | | | | | | | |
| 01-55300-1340 | REC PROGRAMS MED HEALTH | (10,888) | (11,009) | (121) | (11,617) | (5,808) | (5,808) | (13,583) | (13,583) | (13,583) | (13,583) | (13,583) |
| 45% OF DIRECTOR OF PARKS AND RECREATION: \$30,184 X .45 = \$13,583 | | | | | | | | | | | | |
| 01-55300-1350 | REC PROGRAMS INCOME | - | - | - | - | - | - | - | - | - | - | - |
| PERSONNEL TOTAL | | (158,326) | (102,572) | 55,755 | (129,010) | (59,938) | (64,505) | (114,940) | (114,940) | (114,940) | (114,940) | (114,940) |
| OPERATIONS | | | | | | | | | | | | |
| 01-55300-2100 | REC PROGRAMS PROF SERVICE | (12,000) | (12,369) | (369) | (12,500) | (12,300) | (6,250) | (12,500) | (12,500) | (12,500) | (12,500) | (12,500) |
| ONLY EXPENDITURE IS THE FOURTH OF JULY FIREWORKS SHOW. NO ANTICIPATED RATE INCREASE FOR 2026. | | | | | | | | | | | | |
| 01-55300-2210 | REC PROGRAMS UTIL-ELECTRIC | (2,000) | (41) | 1,959 | (2,000) | (28) | (1,000) | (1,500) | (1,500) | (1,500) | (1,500) | (1,500) |
| REMOVING N GLENDALE AVE BALLPARK AS IT WAS TORN DOWN FOR PUBLIC SAFETY BUILDING, ADDING BUDS BALLPARK ADJACENT TO PUBLIC SAFETY BUILDING; FLARE AVENUE BALLPARK. KEEPING BUDGET OF \$1,500 FOR 2026 DUE TO FULL ELECTRIC FOR 3 BALLPARKS, WILL BE COMPARABLE WITH FLARE AVENUE COMING ONLINE IN 2026. | | | | | | | | | | | | |
| 01-55300-2220 | REC PROGRAMS UTIL-W&S | (2,000) | (25) | 1,975 | (2,000) | - | (1,000) | (2,000) | (2,000) | (2,000) | (2,000) | (2,000) |
| REMOVING N GLENDALE AVE BALLPARK AS IT WAS TORN DOWN FOR PUBLIC SAFETY BUILDING, REMOVING BUDS BALLPARK ADJACENT TO PUBLIC SAFETY BUILDING DUE TO REMOVING RESTROOMS - KEEP WATER FOUNTAIN; FLARE AVENUE BALLPARK - NEW BATHROOMS AND CONCESSION STAND. KEEPING BUDGET OF \$2,000 FOR 2026 DUE TO 2021 EXPENDITURE OF \$1,411 TO FUND FULL W&S FOR 2 BALLPARKS, WILL BE COMPARABLE WITH FLARE AVENUE COMING ONLINE IN 2026. | | | | | | | | | | | | |
| 01-55300-2230 | REC PROGRAMS UTIL-TELEPHONE | (1,200) | (114) | 1,086 | (1,200) | - | (600) | (1,200) | (1,200) | (1,200) | (1,200) | (1,200) |
| PARKS & RECREATION OFFICE, HOTLINE. LOW EXPENDITURE FOR 2024 AND 2025 IS DUE TO CODING THE INVOICE TO JUST PARKS DIVISION, WILL CHANGE IN 2026 TO ACCURATELY REFLECT RECREATION INVOICES TO THIS ACCOUNT NUMBER. NO ANTICIPATED RATE CHANGE FOR 2026. | | | | | | | | | | | | |
| 01-55300-3100 | REC PROGRAMS OFFICE SUPPLIES | (120) | (184) | (64) | (120) | - | (60) | (120) | (120) | (120) | (120) | (120) |
| PRINTER PAPER, PRINTER INK, PENS, ETC. | | | | | | | | | | | | |
| 01-55300-3400 | REC PROGRAMS OPER SUPPLIES | (7,500) | (14,686) | (7,186) | (7,500) | (3,704) | (3,750) | (7,500) | (7,500) | (7,500) | (7,500) | (7,500) |
| \$1,000 CREDIT CARD FEES AS A RESULT OF CITIZENS USING THEIR CREDIT CARD TO PAY FOR PROGRAMS (SHOULD BE OFFSET IN CORRESPONDING REVENUE ACCOUNT DUE TO CHARGING A MERCHANT FEE FOR ANYONE THAT USES A CREDIT CARD), YOUTH UNIFORMS, ATHLETIC EQUIPMENT, AWARDS, ETC. | | | | | | | | | | | | |
| OPERATIONS TOTAL | | (24,820) | (27,419) | (2,599) | (25,320) | (15,999) | (12,660) | (24,820) | (24,820) | (24,820) | (24,820) | (24,820) |
| RECREATION PROGRAMS DEPARTMENT TOTAL EXPENDITURES | | (183,146) | (129,991) | 53,156 | (154,330) | (75,937) | (77,165) | (139,760) | (139,760) | (139,760) | (139,760) | (139,760) |

TOMAH PARKS AND RECREATION

Recreation Park

MISSION

Recreation Park is the City of Tomah's special purpose park in that it functions as a location for larger events and gatherings. With its nearly 60 acres of land and numerous buildings, Recreation Park is by itself a small park system within the City of Tomah Parks and Recreation Department. It is the Parks and Recreation Commission's (P/RC) commitment to supervise, schedule, develop, and promote activities at Recreation Park to further enhance tourism in the community. Included in this effort is the hope that Recreation Park will operate in a self-supporting manner based on long range planning with the Monroe County Agricultural Society (MCAS).

2025 DEPARTMENT ACHIEVEMENTS

1. Continue to work with Monroe County Ag. Society to improve the grounds and long-term facility needs.
2. Upgrade Midway area to provide a more user-friendly area for large events.
3. Continue to create and maintain outdoor skating rink.
4. Hosted revenue events including Monroe Tavern League Pool Tournament, Gun Shows, Weddings, Auctions, Motorcycle Rally, Antique Shows to name a few.
5. Partnered in many community events assisting the Tomah Police Department, Tomah School District, and other charitable community organizations.

2026 DEPARTMENT GOALS

1. Continue to evaluate long-term planning and improvements of Recreation Park.
2. Continue to promote for large scale events that attracts visitors.
3. Continue to update facilities to make it user friendly for all visitors
4. Continue to maintain facilities and grounds.

FUND: 01 - GENERAL FUND
PARKS AND RECREATION

| ACCOUNT NUMBER | ACCOUNT NAME | 2024 BUDGET | 2024 ACTUAL | (OVER)/ UNDER | 2025 BUDGET | 6 MONTHS 2025 ACTUAL | 6 MONTHS 2025 PROJECTION | PRELIMINARY 2026 BUDGET | DEPT. HEAD 2026 BUDGET | COMMITTEE 2026 BUDGET | PROPOSED 2026 BUDGET | ADOPTED 2026 BUDGET |
|--|--------------------------------|------------------|------------------|---------------|------------------|----------------------|--------------------------|-------------------------|------------------------|-----------------------|----------------------|---------------------|
| 55401 - RECREATION PARK | | | | | | | | | | | | |
| PERSONNEL | | | | | | | | | | | | |
| 01-55401-1100 | RECREATION PARK SAL-MANAGERIAL | (13,906) | (13,906) | 0 | (14,355) | (7,179) | (7,177) | (14,923) | (14,923) | (14,923) | (14,923) | (14,923) |
| 15% OF DIRECTOR OF PARKS AND RECREATION SALARY; GRADE O, STEP 8 TO GRADE O, STEP 9 PLUS 2.7% COLA. | | | | | | | | | | | | |
| 01-55401-1130 | RECREATION PARK SAL- OPERATION | (59,792) | (58,053) | 1,740 | (59,890) | (29,942) | (29,945) | (62,193) | (62,193) | (62,193) | (62,193) | (62,193) |
| FULL TIME RECREATION PARK MAINTENANCE WORKER - GRADE H, STEP 14 INCREASED TO GRADE H, STEP 15 PLUS 2.7% COLA.; \$15,000 WILL BE REIMBURSED BY MONROE COUNTY AG SOCIETY (VERIFY WITH REVENUE PROJECTIONS) | | | | | | | | | | | | |
| 01-55401-1140 | RECREATION PARK SAL-OT | - | (879) | (879) | - | (345) | - | (1,000) | (1,000) | (1,000) | (1,000) | (1,000) |
| ADDING \$1,000 IN OVERTIME EXPENDITURES TO ACCOUNT FOR HOURS WORKED DUE TO INCLEMENT WEATHER REQUIREMENTS; THIS \$1,000 SHOULD BE OFFSET BY THE \$15,000 REIMBURSEMENT FROM THE MONROE COUNTY AG SOCIETY (VERIFY WITH REVENUE PROJECTIONS) | | | | | | | | | | | | |
| 01-55401-1250 | RECREATION PARK LONGEVITY | (840) | (862) | (22) | (840) | (458) | (420) | (205) | (205) | (205) | (205) | (205) |
| 15% OF DIRECTOR OF PARKS AND RECREATION LONGEVITY STIPEND (\$135); 100% OF RECREATION PARK MAINTENANCE WORKER LONGEVITY STIPEND (\$70). | | | | | | | | | | | | |
| 01-55401-1310 | RECREATION PARK WIS RETIREMENT | (5,143) | (5,085) | 58 | (5,218) | (2,636) | (2,609) | (5,553) | (5,553) | (5,553) | (5,553) | (5,553) |
| 15% OF DIRECTOR OF PARKS AND RECREATION WRS CONTRIBUTION; 100% OF RECREATION PARK MAINTENANCE WORKER WRS CONTRIBUTION. | | | | | | | | | | | | |
| 01-55401-1320 | RECREATION PARK SS | (5,702) | (5,394) | 308 | (5,744) | (2,745) | (2,872) | (5,900) | (5,900) | (5,900) | (5,900) | (5,900) |
| 15% OF DIRECTOR OF PARKS AND RECREATION SOCIAL SECURITY CONTRIBUTION; 100% OF RECREATION PARK MAINTENANCE WORKER CONTRIBUTION. | | | | | | | | | | | | |
| 01-55401-1330 | RECREATION PARK LIFE INSURANCE | (200) | (107) | 93 | (200) | (56) | (100) | (200) | (200) | (200) | (200) | (200) |
| NO ANTICIPATED RATE CHANGE FOR FY2026. | | | | | | | | | | | | |
| 01-55401-1340 | RECREATION PARK MED HEALTH | (27,825) | (27,980) | (155) | (29,687) | (14,843) | (14,843) | (34,712) | (34,712) | (34,712) | (34,712) | (34,712) |
| 15% OF DIRECTOR OF PARKS AND RECREATION: \$30,184 X .15 = \$4,528 | | | | | | | | | | | | |
| 100% OF REC PARK MAINTENANCE WORKER: \$30,184 | | | | | | | | | | | | |
| TOTAL: \$34,712 | | | | | | | | | | | | |
| 01-55401-1350 | RECREATION PARK INCOME CONT | - | - | - | - | - | - | - | - | - | - | - |
| NO PREMIUM | | | | | | | | | | | | |
| PERSONNEL TOTAL | | (113,409) | (112,266) | 1,143 | (115,935) | (58,203) | (57,967) | (124,686) | (124,686) | (124,686) | (124,686) | (124,686) |
| OPERATIONS | | | | | | | | | | | | |
| 01-55401-2200 | RECREATION PARK UTIL - GAS | (24,000) | (20,072) | 3,928 | (24,000) | (17,469) | (12,000) | (24,000) | (24,000) | (24,000) | (24,000) | (24,000) |
| 4 METERS - ONE FOR RECREATION BUILDING, ONE FOR EXHIBIT BUILDING, AND TWO FOR THE ICE RINK. | | | | | | | | | | | | |
| 01-55401-2210 | RECREATION PARK UTIL - ELEC | (30,000) | (22,686) | 7,314 | (30,000) | (9,994) | (15,000) | (30,000) | (30,000) | (30,000) | (30,000) | (30,000) |
| 21 METERS; ALTHOUGH IT HAS BEEN UNDER BUDGET, THIS IS DUE TO THE PREVIOUSLY NOTED ISSUE OF ELECTRICAL EXPENSES FOR RECREATION PARK BEING CHARGED TO THE ACCOUNT IN OTHER PARKS; WILL MAINTAIN \$30,000 BUDGET FOR FY2026 WITH THE UNDERSTANDING THAT THERE WILL BE THE PROPER ACCOUNTING RESULTING IN AN INCREASE IN ACTUAL EXPENDITURES TO THIS | | | | | | | | | | | | |
| 01-55401-2220 | RECREATION PARK UTIL - W&S | (16,500) | (14,012) | 2,488 | (16,500) | (8,115) | (8,250) | (16,500) | (16,500) | (16,500) | (16,500) | (16,500) |
| NO ANTICIPATED RATE INCREASE UNTIL FY2027; 3 WATER METERS - ONE FOR RECREATION BUILDING, ONE FOR EXHIBIT BUILDING, ONE FOR ICE CENTER. | | | | | | | | | | | | |
| 01-55401-2230 | GEN RECREATION PARK UTIL-TELE | - | (1,841) | (1,841) | - | (715) | - | (1,200) | (1,200) | (1,200) | (1,200) | (1,200) |
| NEED TO ESTABLISH AN ACTUAL BUDGET FOR THIS ACCOUNT; LYNXX WIFI AND INTERNET FOR RECREATION BUILDING (\$100 PER MONTH). | | | | | | | | | | | | |
| 01-55401-3400 | RECREATION PARK OPER SUPPLIES | (10,000) | (12,785) | (2,785) | (10,000) | (9,141) | (5,000) | (10,350) | (10,350) | (10,350) | (10,350) | (10,350) |
| TOILETRIES (PAPER TOWEL, TOILET PAPER, CLEANING SUPPLIES); BUY IN BULK/WHOLESALE IN THE BEGINNING OF THE YEAR AND THEN AGAIN MID-YEAR; INCREASE IN EXPENDITURE FROM BUDGET DUE TO INCREASE IN COST OF PAPER PRODUCTS DURING FY2025. | | | | | | | | | | | | |
| 01-55401-3500 | RECREATION PARK REPAIR/MAINT | (9,000) | (9,324) | (324) | (9,000) | (6,833) | (4,500) | (9,000) | (9,000) | (9,000) | (9,000) | (9,000) |
| HVAC MAINTENANCE AND REPAIR, EQUIPMENT REPAIR (MOWERS, TRUCKS), PAINT, DOOR REPAIR, ETC. | | | | | | | | | | | | |
| OPERATIONS TOTAL | | (89,500) | (80,721) | 8,779 | (89,500) | (52,266) | (44,750) | (91,050) | (91,050) | (91,050) | (91,050) | (91,050) |
| RECREATION PARK DEPARTMENT TOTAL EXPENDITURES | | (202,909) | (192,987) | 9,922 | (205,435) | (110,470) | (102,717) | (215,736) | (215,736) | (215,736) | (215,736) | (215,736) |

TOMAH PARKS AND RECREATION

AQUATIC CENTER

MISSION

The City of Tomah operates a family aquatic center (AC) for the community. Its goal is to ensure the safety of patrons during lesson instruction and open swimming. This responsibility includes the supervision of staff, water quality, filtration, circulation and disinfection.

2025 DEPARTMENT ACHIEVEMENTS

1. Passed annual inspection by State Division of Health.
2. Provided great customer service and satisfaction.
3. Large groups from Mauston Parks & Rec., Ft. McCoy and Boy's and Girl's Club came to Aquatic Center.
4. Recruited enough lifeguards to open.
5. Provided Swim lesson for over 200 participants.

2026 DEPARTMENT GOALS

1. Provide new ideas and programs to attract patrons to increase revenue.
2. Provide a safe environment and great customer service
3. Fill Staffing void and recruitment
4. Provide opportunities in swim lessons, open swim, lap swim, swim team, and special events.
5. Review all state guidelines and safety standards.

FUND: 01 - GENERAL FUND
PARKS AND RECREATION

| ACCOUNT NUMBER | ACCOUNT NAME | 2024 BUDGET | 2024 ACTUAL | (OVER)/ UNDER | 2025 BUDGET | 6 MONTHS 2025 ACTUAL | 6 MONTHS 2025 PROJECTION | PRELIMINARY 2026 BUDGET | DEPT. HEAD 2026 BUDGET | COMMITTEE 2026 BUDGET | PROPOSED 2026 BUDGET | ADOPTED 2026 BUDGET |
|---|--------------------------------|------------------|------------------|---------------|------------------|----------------------|--------------------------|-------------------------|------------------------|-----------------------|----------------------|---------------------|
| 55402 - AQUATIC CENTER | | | | | | | | | | | | |
| PERSONNEL | | | | | | | | | | | | |
| 01-55402-1100 | AQUATIC CENTER SAL-MANAGERIAL | (9,271) | (9,654) | (384) | (9,570) | (4,786) | (4,785) | (9,949) | (9,949) | (9,949) | (9,949) | (9,949) |
| 10% OF DIRECTOR OF PARKS AND RECREATION SALARY - GRADE O, GRADE 8 INCREASED TO GRADE O, STEP 9 PLUS 2.7% COLA = \$9,949 | | | | | | | | | | | | |
| 01-55402-1130 | AQUATIC CENTER SAL-OPERATION | (65,000) | (60,684) | 4,316 | (65,000) | (2,629) | (32,500) | (61,700) | (61,700) | (61,700) | (61,700) | (61,700) |
| POOL ATTENDANTS - 2200 HOURS AT \$10/HOUR; LIFE GUARDS - 2400 HOURS AT \$15/HOUR; SUMMER RECREATION SUPERVISOR - 200 HOURS AT \$18.50/HOUR. | | | | | | | | | | | | |
| 01-55402-1140 | AQUATIC CENTER OVERTIME | - | - | - | - | - | - | - | - | - | - | - |
| OVERTIME NOT AUTHORIZED FOR AQUATIC CENTER. | | | | | | | | | | | | |
| 01-55402-1250 | AQUATIC CENTER LONGEVITY | (90) | (88) | 2 | (95) | (45) | (48) | (90) | (90) | (90) | (90) | (90) |
| 10% OF DIRECTOR OF PARKS AND RECREATION LONGEVITY STIPEND. | | | | | | | | | | | | |
| 01-55402-1310 | AQUATIC CENTER WIS RETIREMENT | (646) | (646) | 0 | (672) | (336) | (336) | (717) | (717) | (717) | (717) | (717) |
| 10% OF DIRECTOR OF PARKS AND RECREATION WRS CONTRIBUTION. | | | | | | | | | | | | |
| 01-55402-1320 | AQUATIC CENTER SOCIAL SECURITY | (5,689) | (5,365) | 324 | (5,712) | (556) | (2,856) | (5,482) | (5,482) | (5,482) | (5,482) | (5,482) |
| 10% OF DIRECTOR OF PARKS AND RECREATION; 100% OF ALL AQUATIC CENTER PERSONNEL. | | | | | | | | | | | | |
| 01-55402-1330 | AQUATIC CENTER LIFE INSURANCE | (10) | (10) | 0 | (10) | (5) | (5) | (10) | (10) | (10) | (10) | (10) |
| NO ANTICIPATED RATE INCREASE FOR FY2026. | | | | | | | | | | | | |
| 01-55402-1340 | AQUATIC CENTER MED HEALTH | (2,420) | (2,433) | (14) | (2,581) | (1,291) | (1,291) | (3,019) | (3,019) | (3,019) | (3,019) | (3,019) |
| 10% OF DIRECTOR OF PARKS AND RECREATION: \$30,184 X .1 = \$3,019 | | | | | | | | | | | | |
| PERSONNEL TOTAL | | (83,125) | (78,879) | 4,245 | (83,640) | (9,649) | (41,820) | (80,967) | (80,967) | (80,967) | (80,967) | (80,967) |
| OPERATIONS | | | | | | | | | | | | |
| 01-55402-2200 | AQUATIC CENTER UTIL- GAS | (5,000) | (6,787) | (1,787) | (5,000) | (1,725) | (2,500) | (5,000) | (5,000) | (5,000) | (5,000) | (5,000) |
| FY2024 WAS OVER BUDGET DUE TO AN ACCOUNTING ERROR - WATER BILL CHARGED TO THIS ACCOUNT; ANTICIPATE \$5,000 BUDGET TO BE ACCURATE FOR FY2026 BASED UPON FY2025 MID-YEAR EXPENDITURES. | | | | | | | | | | | | |
| 01-55402-2210 | AQUATIC CENTER UTIL- ELEC | (13,000) | (9,311) | 3,689 | (13,000) | (599) | (6,500) | (11,500) | (11,500) | (11,500) | (11,500) | (11,500) |
| CURRENT EXPENDITURE FOR FY2025 (AS OF 20 AUG 2025) IS APPROXIMATELY \$8,100, ANTICIPATE END OF YEAR EXPENDITURE TO BE APPROXIMATELY \$11,000. | | | | | | | | | | | | |
| 01-55402-2220 | AQUATIC CENTER UTIL - W & S | (20,000) | (14,193) | 5,807 | (20,000) | (1,830) | (10,000) | (15,000) | (15,000) | (15,000) | (15,000) | (15,000) |
| NO ANTICIPATED RATE INCREASE UNTIL FY2027. CURRENT EXPENDITURES FOR FY2025 (AS OF 20 AUG 2025) IS \$12,139.01, ANTICIPATE END OF FY2025 EXPENDITURE ESTIMATED TO BE APPROXIMATELY \$14,500. | | | | | | | | | | | | |
| 01-55402-2230 | AQUATIC CENTER UTIL- TELEPHONE | (1,300) | (1,731) | (431) | (1,300) | (1,065) | (650) | (1,300) | (1,300) | (1,300) | (1,300) | (1,300) |
| BEGINNING IN FY2026 WILL CANCEL TELEPHONE SERVICE DURING OFFSEASON (SEP-APR). | | | | | | | | | | | | |
| 01-55402-3400 | AQUATIC CENTER OPER SUPPLIES | (23,000) | (24,811) | (1,811) | (23,000) | (8,271) | (11,500) | (23,805) | (23,805) | (23,805) | (23,805) | (23,805) |
| POOL CHEMICALS, LIFESAVING EQUIPMENT, STAFF UNIFORMS, \$1,000 IN CREDIT CARD FEES WHEN CUSTOMERS USE CREDIT CARDS, PAPER TOWELS, HAND SOAP, TOILET PAPER, CLEANING SUPPLIES; INCREASING BY 3.5% TO ACCOUNT FOR INFLATION ON SUPPLIES. | | | | | | | | | | | | |
| 01-55402-3500 | AQUATIC CENTER REPAIR/MAINT | (10,000) | (14,970) | (4,970) | (10,000) | - | (5,000) | (10,000) | (10,000) | (10,000) | (10,000) | (10,000) |
| WENT OVER BUDGET IN FY2024 AND FY2025 DUE TO TWO SUMP PUMPS GOING OUT, AND POOL HEATER BURNERS NEEDING TO BE REPLACED (24 OF THEM); DO NOT ANTICIPATE SAME COST FOR FY2026 AND WILL MAINTAIN \$10,000 BUDGET. | | | | | | | | | | | | |
| OPERATIONS TOTAL | | (72,300) | (71,802) | 498 | (72,300) | (13,490) | (36,150) | (66,605) | (66,605) | (66,605) | (66,605) | (66,605) |
| AQUATIC CENTER DEPARTMENT TOTAL EXPENDITURES | | (155,425) | (150,682) | 4,743 | (155,940) | (23,139) | (77,970) | (147,572) | (147,572) | (147,572) | (147,572) | (147,572) |

FUND: 2 - LAKE DISTRICT

| ACCOUNT NUMBER | ACCOUNT NAME | 2024 BUDGET | 2024 ACTUAL | (OVER)/ UNDER | 2025 BUDGET | 6 MONTHS 2025 ACTUAL | 6 MONTHS 2025 PROJECTION | PRELIMINARY 2026 BUDGET | DEPT. HEAD 2026 BUDGET | COMMITTEE 2026 BUDGET | PROPOSED 2026 BUDGET |
|--|--------------------------------|---------------|---------------|---------------|----------------|----------------------|--------------------------|-------------------------|------------------------|-----------------------|----------------------|
| REVENUE | | | | | | | | | | | |
| 02-41110 | GENERAL PROPERTY TAX | 58,000 | 58,000 | - | 150,000 | - | 75,000 | 150,000 | 150,000 | 150,000 | 150,000 |
| 02-41320 | LIEU TAX-OTHER TAX EXEMPT | 10 | - | (10) | 10 | - | 5 | - | - | - | - |
| PAYMENT IN LIEU OF TAXES TO THE CITY OF TOMAH. | | | | | | | | | | | |
| 02-43410 | STATE SHARED REVENUE | 850 | 849 | (1) | 1,848 | 1,622 | 924 | 1,900 | 1,900 | 1,900 | 1,900 |
| COMPUTER AID: \$227 + 3.4% = \$234 | | | | | | | | | | | |
| ACT 12 PERSONAL PROP AID: \$998 + 3.4% = \$1,031 | | | | | | | | | | | |
| PERSONAL PROP AID: \$623 + 3.4% = \$644 | | | | | | | | | | | |
| TOTAL: \$1,909 | | | | | | | | | | | |
| 02-43792 | LAKE DISTRICT OTHER LOCAL GOVT | - | - | - | - | - | - | - | - | - | - |
| 02-48110 | INTEREST INCOME | 1,000 | 4,471 | 3,471 | 1,000 | - | 500 | 3,000 | 3,000 | 3,000 | 3,000 |
| TREASURER GUARANTEES AT LEAST \$3,000. | | | | | | | | | | | |
| 02-48500 | DONATIONS | - | 1,050 | 1,050 | - | - | - | - | - | - | - |
| 02-48900 | LAKE DISTRICT OTHER MISCELLANE | - | 21 | 21 | - | 500 | - | - | - | - | - |
| 02-49300 | FUND BALANCE APPLIED | 25,000 | - | - | 300,000 | - | 150,000 | - | - | - | - |
| LAKE DISTRICT DEPARTMENT TOTAL REVENUE | | 84,860 | 64,391 | 4,531 | 452,858 | 2,122 | 226,429 | 154,900 | 154,900 | 154,900 | 154,900 |
| EXPENDITURES | | | | | | | | | | | |
| PERSONNEL | | | | | | | | | | | |
| 02-56910-1130 | LAKE SAL-OPERATIONS | (14,388) | (32) | 14,356 | (20,935) | (425) | (10,467) | (20,035) | (20,035) | (20,035) | (20,035) |
| 10% DIRECTOR OF PUBLIC WORKS AND UTILITIES: \$106,096 X .10 = \$10,610. | | | | | | | | | | | |
| 5% OFFICE MANAGER: \$63,243 X .05 = \$3,163. | | | | | | | | | | | |
| 7.5% DAM OPERATOR: \$83,481 X .075 = \$6,262. | | | | | | | | | | | |
| TOTAL: \$20,035 | | | | | | | | | | | |
| 02-56910-1140 | LAKE OVERTIME | - | (86) | (86) | - | - | - | (500) | (500) | (500) | (500) |
| 02-56910-1250 | LAKE LONGEVITY | - | (3) | (3) | - | (5) | - | (158) | (158) | (158) | (158) |
| DIRECTOR OF PUBLIC WORKS AND UTILITIES = \$900/YR (MAX) X 0.10 = \$90 | | | | | | | | | | | |
| DAM OPERATOR (PUBLIC WORKS SUPERVISOR) = \$900/YEAR (MAX) X 0.075 = \$68 | | | | | | | | | | | |
| TOTAL: \$158 | | | | | | | | | | | |
| 02-56910-1310 | LAKE WIS RETIREMENT | (993) | - | 993 | (1,455) | - | (727) | (1,479) | (1,479) | (1,479) | (1,479) |
| BASED ON THE SALARY NUMBERS LISTED ABOVE. | | | | | | | | | | | |
| 02-56910-1320 | LAKE SOCIAL SECURITY | (1,101) | - | 1,101 | (1,602) | - | (801) | (1,584) | (1,584) | (1,584) | (1,584) |
| BASED ON THE SALARY NUMBERS LISTED ABOVE. | | | | | | | | | | | |
| 02-56910-1330 | LAKE WIS LIFE INSURANCE | - | - | - | - | - | - | (61) | (61) | (61) | (61) |

FUND: 2 - LAKE DISTRICT

| ACCOUNT NUMBER | ACCOUNT NAME | 2024 BUDGET | 2024 ACTUAL | (OVER)/ UNDER | 2025 BUDGET | 6 MONTHS 2025 ACTUAL | 6 MONTHS 2025 PROJECTION | PRELIMINARY 2026 BUDGET | DEPT. HEAD 2026 BUDGET | COMMITTEE 2026 BUDGET | PROPOSED 2026 BUDGET |
|----------------|---|-------------|-------------|---------------|-------------|----------------------|--------------------------|-------------------------|------------------------|-----------------------|----------------------|
| | 10% OF DIRECTOR OF PUBLIC WORKS AND UTILITIES 7.5% OF DAM OPERATOR (PUBLIC WORKS SUPERVISOR) 5% OF PUBLIC WORKS AND UTILITIES OFFICE MANAGER | | | | | | | | | | |
| 02-56910-1340 | LAKE WIS HEALTH INSURANCE | - | - | - | (4,084) | - | (2,042) | (4,074) | (4,074) | (4,074) | (4,074) |
| | 10% OF DIRECTOR OF PUBLIC WORKS AND UTILITIES: \$250/MO (NON-ELECT) X 12 X .10 = \$300 7.5% OF DAM OPERATOR (PUBLIC WORKS SUPERVISOR): \$2515.32 X 12 X .075 = \$2,264 5% OF PUBLIC WORKS AND UTILITIES OFFICE MANAGER: \$2,515.32 X 12 X .05 = \$1,510 TOTAL: \$4,074 | | | | | | | | | | |
| | PERSONNEL TOTAL | (16,481) | (120) | 16,361 | (28,075) | (430) | (14,038) | (27,891) | (27,891) | (27,891) | (27,891) |

FUND: 2 - LAKE DISTRICT

| ACCOUNT NUMBER | ACCOUNT NAME | 2024 BUDGET | 2024 ACTUAL | (OVER)/ UNDER | 2025 BUDGET | 6 MONTHS 2025 ACTUAL | 6 MONTHS 2025 PROJECTION | PRELIMINARY 2026 BUDGET | DEPT. HEAD 2026 BUDGET | COMMITTEE 2026 BUDGET | PROPOSED 2026 BUDGET |
|--|--------------------------------|-------------|-------------|---------------|-------------|----------------------|--------------------------|-------------------------|------------------------|-----------------------|----------------------|
| OPERATIONS | | | | | | | | | | | |
| 02-56910-2100 | LAKE PROF SERVICES | (20,000) | (2,985) | 17,015 | (20,000) | (8,773) | (10,000) | (37,000) | (37,000) | (37,000) | (37,000) |
| CURLY LEAF POND WEED CONTROL APPLICATION (SOLITUDE LAKE MANAGEMENT): \$27,000 (INCLUDES \$2,000 PERMIT FEE) | | | | | | | | | | | |
| TRIMARINE APPLICATION FOR BUTTS PARK FOREBAY: \$10,000 | | | | | | | | | | | |
| TOTAL: \$37,000 | | | | | | | | | | | |
| CURRENT EXPENDITURE IS \$29,355.30 AS OF 18 SEPTEMBER 2025; ESTIMATED END OF YEAR EXPENDITURE IS \$39,140.4. | | | | | | | | | | | |
| 02-56910-2210 | LAKE UTIL-ELECTRIC | (3,500) | (2,329) | 1,171 | (3,500) | (2,332) | (1,750) | (4,500) | (4,500) | (4,500) | (4,500) |
| KNOWN RATE INCREASE BY ALLIANT ENERGY OF 5.4%. | | | | | | | | | | | |
| CURRENT EXPENDITURE IS \$2,651.81 AS OF 15 AUGUST 2025; ESTIMATED END OF YEAR EXPENDITURE IS \$3,986.715 | | | | | | | | | | | |
| ACCOUNTING FOR RATE INCREASE = \$3,986.715 + 5.4% = \$4,202 | | | | | | | | | | | |
| 02-56910-2230 | LAKE UTIL-TELEPHONE | (800) | (922) | (122) | (800) | (345) | (400) | (900) | (900) | (900) | (900) |
| BRIGHTSPEED IS THE PROVIDER. | | | | | | | | | | | |
| CURRENT EXPENDITURE IS \$689.22 AS OF 7 OCTOBER 2025; ESTIMATED END OF YEAR EXPENDITURE IS \$827.06. | | | | | | | | | | | |
| ACCOUNTING FOR INFLATION: \$827.06 + 3.5% = \$856.01. | | | | | | | | | | | |
| 02-56910-3100 | LAKE DIST LAKE OFFICE SUPPLIES | - | - | - | - | - | - | - | - | - | - |
| 02-56910-3200 | LAKE PUB & SUBSCRIPTION | - | (870) | (870) | - | - | - | (150) | (150) | (150) | (150) |
| PUBLIC NOTICES THAT ARE REQUIRED TO BE PUBLISHED IN THE MONROE COUNTY HERALD, ETC. | | | | | | | | | | | |
| 02-56910-3250 | LAKE ASSN DUES | (750) | - | 750 | (750) | (750) | (375) | (750) | (750) | (750) | (750) |
| WI ASSOCIATION OF LAKE DISTRICTS | | | | | | | | | | | |
| 02-56910-3300 | LAKE TRAVEL | (500) | - | 500 | (500) | - | (250) | (250) | (250) | (250) | (250) |
| 02-56910-3350 | LAKE TRAINING | (500) | (121) | 379 | (500) | - | (250) | (250) | (250) | (250) | (250) |
| 02-56910-3400 | LAKE OPERATING SUP | (500) | (500) | - | (500) | - | (250) | (250) | (250) | (250) | (250) |
| 02-56910-3500 | LAKE REPAIR & MAINTENANCE | (15,000) | (775) | 14,225 | (365,000) | (5,991) | (182,500) | (13,000) | (13,000) | (13,000) | (13,000) |
| CURRENT EXPENDITURE IS \$6,219.54 AS OF 24 JULY 2025; ESTIMATED END OF YEAR EXPENDITURE IS \$10,662.07. DOES NOT ACCOUNT FOR THE \$350,000 FOR FOREBAY DREDGING. | | | | | | | | | | | |
| BUTTS PARK BOAT DOCK: \$1,000 | | | | | | | | | | | |
| SIGN BOARD FOR WINNEBAGO PARK FISHING PER KAYAK LAUNCH AREA: \$2,000 | | | | | | | | | | | |
| YEARLY EXPENSES AND DAM MAINTENANCE: \$10,000 | | | | | | | | | | | |
| TOTAL: \$13,000 | | | | | | | | | | | |
| 02-56910-5100 | LAKE LIABILITY INSURANCE | (680) | (680) | - | (800) | (550) | (400) | (564) | (564) | (564) | (564) |
| 02-56910-5110 | LAKE PROPERTY INSURANCE | (850) | (895) | (45) | (948) | (833) | (474) | (864) | (864) | (864) | (864) |
| 02-56910-5120 | LAKE WORKER COMP INSURANCE | (300) | (268) | 32 | (284) | (302) | (142) | (244) | (244) | (244) | (244) |

FUND: 2 - LAKE DISTRICT

| ACCOUNT NUMBER | ACCOUNT NAME | 2024 BUDGET | 2024 ACTUAL | (OVER)/ UNDER | 2025 BUDGET | 6 MONTHS 2025 ACTUAL | 6 MONTHS 2025 PROJECTION | PRELIMINARY 2026 BUDGET | DEPT. HEAD 2026 BUDGET | COMMITTEE 2026 BUDGET | PROPOSED 2026 BUDGET |
|----------------|--|-------------|-------------|---------------|-------------|----------------------|--------------------------|-------------------------|------------------------|-----------------------|----------------------|
| | OPERATIONS TOTAL | (43,380) | (10,344) | 33,036 | (393,582) | (19,876) | (196,791) | (58,722) | (58,722) | (58,722) | (58,722) |
| | MISCELLANEOUS | | | | | | | | | | |
| 02-51910-3400 | ILLEGAL TAXES OPERATION | - | - | - | - | - | - | - | - | - | - |
| 02-57331-8300 | LAKE OUTLAY EQUIPMENT | (25,000) | (24,542) | 458 | - | - | - | - | - | - | - |
| | MISCELLANEOUS TOTAL | (25,000) | (24,542) | 458 | - | - | - | - | - | - | - |
| | LAKE DISTRICT TOTAL EXPENDITURES | (84,861) | (35,007) | 49,855 | (421,657) | (20,306) | (210,829) | (86,613) | (86,613) | (86,613) | (86,613) |
| | LAKE DISTRICT NET REVENUE OVER EXPENDITURES | (1) | 29,385 | | 31,201 | (18,185) | 15,600 | 67,453 | 67,453 | 67,453 | 67,453 |
| | FUND BALANCE APPLIED | | | | (300,000) | - | (150,000) | - | - | - | - |
| | LAKE DISTRICT FUND BALANCE FORWARD | 283,353 | 283,352 | | 312,736 | 312,736 | 294,552 | 160,152 | 160,152 | 160,152 | 160,152 |
| | LAKE DISTRICT FUND BALANCE | 283,352 | 312,736 | | 43,937 | 294,552 | 160,152 | 227,605 | 227,605 | 227,605 | 227,605 |



AREA AMBULANCE SERVICE

Our Mission... Our Vision... Our Core Values

Mission Statement

To provide compassionate quality care and service, which is built upon the foundation of trust and accountability, to meet the needs of the patients and communities we proudly serve through effective partnerships.

Vision Statement

We desire to be the preferred EMS provider in the eyes of our customers, partners, and communities.

Core Values

Professionalism: We will strive to maintain the highest standard of excellence in Emergency Medical Services. Our actions, appearance, and demeanor need to represent the very best of Tomah Area Ambulance Service and the City of Tomah.

Integrity: We understand that our reputation as a Service must be built and maintained upon the bedrock foundation of trust, honesty, compassion, and unshakable ethics.

Confidentiality: We will maintain the highest standards of discretion to uphold the privacy of our customers and fellow employees. We will diligently adhere to all laws protecting confidential health and patient information.

Respect: We will treat our patients, citizens, coworkers and partners with the dignity they deserve as human beings. We will listen with sensitivity to others viewpoints, striving to hear rather than to judge, using tact and diplomacy to resolve our conflicts.

Accountability: In order to demand the very best from ourselves, we must be willing to be held accountable to higher authority. To be the very best at what we do requires us to honestly evaluate our actions and demeanor and train progressively with the understanding that someone's life depends on it.



2026 GOALS

- Professional development of staff through academic education.
- Continue to maintain a positive image with the community.
- Remount of Ambulance unit 266 onto a new chassis
- Continue to improve our Community Education efforts.
- Continue to write grants to help offset expenses.
- Continue to work on improving the budget

2025 Achievements

- Purchase second new Hamilton Ventilator for critical care transfers.
- Hire three new full-time staff members.
- Contract with a new Medical Director.
- Completed the voluntary supplemental Medicare reimbursement program resulting in a refund of over \$17,000.00.
- Continue further education for all levels of care.
- Completed our second apparatus remount from our ambulance unit 267 to a 2025 chassis.
- Purchased all new updated IV pumps
- Acquired the Frank G. Andres Charitable grant in the amount of \$2700.00 which was used to purchase a McGrath MAC Video laryngoscope.
- Acquired the funds to purchase and replace our five (IV) Intravenous pumps
- Acquired the Wisconsin (FAP) Funding Assistance Program award receiving \$70,649.70 to help the department offset expenses.
- Acquired the Thomas B. Earle Charitable Foundation grant in the amount of \$500.00 which was used towards a training laptop which is used in all three shifts.

FUND: 3 - AMBULANCE

| ACCOUNT NUMBER | ACCOUNT NAME | 2024 BUDGET | 2024 ACTUAL | (OVER)/ UNDER | 2025 BUDGET | 6 MONTHS 2025 ACTUAL | 6 MONTHS 2025 PROJECTION | PRELIMINARY 2026 BUDGET | DEPT. HEAD 2026 BUDGET | COMMITTEE 2026 BUDGET | PROPOSED 2026 BUDGET | ADOPTED 2026 BUDGET |
|--|--------------------------------|------------------|------------------|----------------|------------------|----------------------|--------------------------|-------------------------|------------------------|-----------------------|----------------------|---------------------|
| REVENUE | | | | | | | | | | | | |
| 03-43300 | GENERAL FEDERAL GRANT - OTHER | - | - | - | - | - | - | - | - | - | - | - |
| STILL CONDUCTING RESEARCH. | | | | | | | | | | | | |
| 03-43550 | STATE GRANT AMBULANCE | - | 700 | 700 | - | 70,650 | - | - | - | - | - | - |
| FUNDING ASSISTANCE PROGRAM. | | | | | | | | | | | | |
| 03-46100 | GEN GOVERNMENT PUBLIC CHARGES | - | 125 | 125 | - | 15 | - | - | - | - | - | - |
| 03-46230 | AMBULANCE FEES | 4,600,000 | 5,437,816 | 837,816 | 5,300,000 | 2,992,901 | 2,650,000 | 5,937,686 | 5,937,686 | 5,937,686 | 5,937,686 | 5,937,686 |
| 03-46231 | PARAMEDIT TRAINING REIMB | - | - | - | - | - | - | - | - | - | - | - |
| 03-47324 | AMBULANCE SERVICES | 391,680 | 377,220 | (14,460) | 377,220 | - | 188,610 | 385,120 | 385,120 | 385,120 | 385,120 | 385,120 |
| PER CAP WILL REMAIN \$20 | | | | | | | | | | | | |
| 03-48110 | INTEREST INCOME | 2,500 | 1,752 | (748) | 5,000 | 39 | 2,500 | - | - | - | - | - |
| 03-48302 | SALE OF AMBULANCE EQUIP & PROP | - | - | - | - | - | - | - | - | - | - | - |
| 03-48309 | SALE-OTHER EQUIP/PROPERTY | - | - | - | - | - | - | - | - | - | - | - |
| 03-48440 | INS RECOV-OTHER EQ | - | - | - | - | 2,856 | - | - | - | - | - | - |
| 03-48500 | DONATIONS | - | 1,324 | 1,324 | - | 500 | - | - | - | - | - | - |
| 03-48502 | DONATIONS ANDRES/EARLE | 2,000 | 4,500 | 2,500 | 4,500 | - | 2,250 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 |
| 03-48900 | OTHER MISCELLANEOUS | 1,000 | 315 | (685) | 1,000 | - | 500 | - | - | - | - | - |
| 03-49300 | AMBULANCE FUND BAL APPLIED | - | - | - | - | - | - | 608,273 | 608,273 | 608,273 | 608,273 | 608,273 |
| EXPENDITURES PAID FOR BY FUND BALANCE APPLIED: | | | | | | | | | | | | |
| 15-YEAR UPGRADE OF CARDIAC MONITORS: \$238,870 | | | | | | | | | | | | |
| AMBULANCE RE-MOUNT: \$194,000 | | | | | | | | | | | | |
| BUILDING LOAN PAYMENT DIFFERENCE: \$107,151 | | | | | | | | | | | | |
| TOTAL = \$540,021 | | | | | | | | | | | | |
| REVENUE FROM FY25 STATE FUNDING ASSISTANCE PROGRAM: \$68,251.61 | | | | | | | | | | | | |
| TOTAL FUND BALANCE APPLIED FOR FY26 = \$540,021 + \$68,251.61 = \$608,272.61 | | | | | | | | | | | | |
| AMBULANCE TOTAL REVENUE | | 4,997,180 | 5,823,752 | 826,572 | 5,687,720 | 3,066,961 | 2,843,860 | 6,933,079 | 6,933,079 | 6,933,079 | 6,933,079 | 6,933,079 |

FUND: 3 - AMBULANCE

| ACCOUNT NUMBER | ACCOUNT NAME | 2024 BUDGET | 2024 ACTUAL | (OVER)/ UNDER | 2025 BUDGET | 6 MONTHS 2025 ACTUAL | 6 MONTHS 2025 PROJECTION | PRELIMINARY 2026 BUDGET | DEPT. HEAD 2026 BUDGET | COMMITTEE 2026 BUDGET | PROPOSED 2026 BUDGET | ADOPTED 2026 BUDGET |
|---|-----------------------------------|-------------|-------------|---------------|-------------|----------------------|--------------------------|-------------------------|------------------------|-----------------------|----------------------|---------------------|
| EXPENDITURES | | | | | | | | | | | | |
| PERSONNEL | | | | | | | | | | | | |
| 03-52300-1100 | AMBULANCE SAL-MANAGERIAL | (59,302) | (59,790) | (488) | (61,169) | (30,586) | (30,584) | (66,891) | (66,891) | (66,891) | (66,891) | (66,891) |
| CITY ADMINISTRATOR SALARY DISTRIBUTION: 50% GENERAL FUND, 30% ECONOMIC DEVELOPMENT FUND, 5% TID 8, 5% TID 9, 5% TID 10, 5% TID 11. | | | | | | | | | | | | |
| 1 CITY ADMINISTRATOR: GRADE T, STEP 5 VOLUNTARILY DECREASED TO GRADE T, STEP 1 PLUS 2.7% COLA = \$114,459 X .05 = \$5,723 | | | | | | | | | | | | |
| 50% OF DIRECTOR OF PUBLIC SAFETY SALARY - GRADE R, STEP 15 (MAXIMUM STEP) VOLUNTARILY DECLINING 2.7% COLA = \$122,335.58 X .5 = \$61,168 | | | | | | | | | | | | |
| TOTAL: \$66,891 | | | | | | | | | | | | |
| 03-52300-1110 | AMBULANCE SAL-SUPER | (79,692) | (79,810) | (118) | (82,294) | (41,153) | (41,147) | (88,699) | (88,699) | (88,699) | (88,699) | (88,699) |
| 100% OF DEPUTY AMBULANCE CHIEF: GRADE M, STEP 5 INCREASED TO GRADE M, STEP 10 PLUS 2.7% COLA = \$88,699. | | | | | | | | | | | | |
| 03-52300-1120 | AMBULANCE SAL-SUPPOR | (143,550) | (131,870) | 11,680 | (148,234) | (68,457) | (74,117) | (148,773) | (148,773) | (148,773) | (148,773) | (148,773) |
| 1 ADMINISTRATIVE ASSISTANT: 100% - GRADE I, STEP 7 INCREASED TO GRADE I, STEP 8 PLUS 2.7% COLA = \$63,212 | | | | | | | | | | | | |
| 1 AMBULANCE BOOKKEEPER: 100% - GRADE G, STEP 8 INCREASED TO GRADE G, STEP 9 PLUS 2.7% COLA = \$52,146 | | | | | | | | | | | | |
| 1 DEPUTY TREASURER: 30% - \$19,421 (SEE TREASURY DEPARTMENT BUDGET FOR FULL SALARY NUMBER) | | | | | | | | | | | | |
| 1 HUMAN RESOURCES GENERALIST/PAYROLL SPECIALIST: 25% - GRADE H, STEP 5 INCREASED TO GRADE H, STEP 6 PLUS 2.7% COLA = \$55,974 X 0.25 = \$13,994 | | | | | | | | | | | | |
| 1 CITY CLERK: 0% - TRANSEFERED TO 100% GENERAL FUND DUE TO REMOVAL OF HUMAN RESOURCES DUTIES FROM THE CLERK'S DEPARTMENT. | | | | | | | | | | | | |
| TOTAL: \$148,773 | | | | | | | | | | | | |
| 03-52300-1130 | AMBULANCE SAL-OPERATION | (631,971) | (737,394) | (105,423) | (891,042) | (411,515) | (445,521) | (868,960) | (868,960) | (868,960) | (868,960) | (868,960) |
| NUMBER PROVIDED BY DEPUTY AMBULANCE CHIEF AND BASED ON A 3% WAGE INCREASE ON 1 JANUARY 2026 AND ANOTHER 3% WAGE INCREASE ON 1 JULY 2026. | | | | | | | | | | | | |
| NUMBER INCLUDES CAPTAIN (FORMERLY CREW LEADER) STIPEND (\$1.18/HOUR), CRITICAL CARE STIPEND (\$1.13/HOUR), AND LIEUTENANT (NEW POSITION) STIPEND (\$0.50/HOUR). | | | | | | | | | | | | |
| NUMBER DOES NOT INCLUDE GUARANTEED OVERTIME. | | | | | | | | | | | | |
| NOTE: PRIOR FY26, THIS NUMBER INCLUDED PART-TIME WAGES. BEGINNING IN FY26, PART-TIME WAGES WILL AGAIN BE ALLOCATED TO THE BELOW ACCOUNT. | | | | | | | | | | | | |
| 03-52300-1135 | AMBULANCE SAL-OPERATION PART TIME | - | - | - | - | - | - | (80,000) | (80,000) | (80,000) | (80,000) | (80,000) |
| NOTE: THIS IS A NEW ACCOUNT STARTING 1 JANUARY 2026 TO ENSURE ACCURATE ACCOUNTING OF PART TIME PAY FOR PARAMEDICS, AEMTs, AND BEMTs. | | | | | | | | | | | | |
| RECOMMENDED BUDGET FOR FY26 IS \$80,000 INSTEAD OF \$150,000 TO OFFSET THE SIGNIFICANT WAGE INCREASE SECURED BY THE UNION IN THE COLLECTIVE BARGAINING AGREEMENT. | | | | | | | | | | | | |
| 03-52300-1140 | AMBULANCE OVERTIME | (315,880) | (388,560) | (72,680) | (472,455) | (234,035) | (236,228) | (671,376) | (671,376) | (671,376) | (671,376) | (671,376) |
| ACCOUNTS FOR 3% SPLIT FOR UNION EMPLOYEES. | | | | | | | | | | | | |
| GUARANTEED OVERTIME FOR EACH UNION MEMBER IS 16 HOURS PER WEEK, WHICH EQUALS 832 HOURS PER YEAR: \$521,376 | | | | | | | | | | | | |
| NON-GUARANTEED OVERTIME HOURS FOR FY26: \$150,000 | | | | | | | | | | | | |
| ACCOUNTING FOR NON-GUARANTEED OVERTIME: \$521,376 + \$150,000 = \$671,376 | | | | | | | | | | | | |
| 03-52300-1250 | AMBULANCE LONGEVITY | (1,860) | (3,742) | (1,882) | (4,680) | (2,201) | (2,340) | (6,750) | (6,750) | (6,750) | (6,750) | (6,750) |

FUND: 3 - AMBULANCE

| ACCOUNT NUMBER | ACCOUNT NAME | 2024 BUDGET | 2024 ACTUAL | (OVER)/ UNDER | 2025 BUDGET | 6 MONTHS 2025 ACTUAL | 6 MONTHS 2025 PROJECTION | PRELIMINARY 2026 BUDGET | DEPT. HEAD 2026 BUDGET | COMMITTEE 2026 BUDGET | PROPOSED 2026 BUDGET | ADOPTED 2026 BUDGET |
|----------------|---|--------------------|--------------------|------------------|--------------------|----------------------|--------------------------|-------------------------|------------------------|-----------------------|----------------------|---------------------|
| | 50% OF DIRECTOR OF PUBLIC SAFETY: \$450 | | | | | | | | | | | |
| | 100% DEPUTY CHIEF: \$600 | | | | | | | | | | | |
| | 100% ADMINISTRATIVE ASSISTANT: \$420 | | | | | | | | | | | |
| | 100% BOOKKEEPER: \$240 | | | | | | | | | | | |
| | 100% OF UNION EMPLOYEES: \$4,800 (NUMBER PROVIDED BY DEPUTY AMBULANCE CHIEF) | | | | | | | | | | | |
| 03-52300-1280 | AMBULANCE HOLIDAY | (40,000) | (36,801) | 3,199 | (40,000) | (38,774) | (20,000) | (82,719) | (82,719) | (82,719) | (82,719) | (82,719) |
| | CURRENT EXPENDITURE IS \$54,351.95 AS OF 28 OCTOBER 2025; ESTIMATED END OF YEAR EXPENDITURE IS \$97,833.60. | | | | | | | | | | | |
| | BASED ON 3% SPLIT FOR UNION EMPLOYEES. ACCOUNTS FOR FEDERAL HOLIDAY SCHEDULE. | | | | | | | | | | | |
| | NUMBER PROVIDED BY DEPUTY AMBULANCE CHIEF. | | | | | | | | | | | |
| 03-52300-1290 | AMBULANCE NON-ELECT COMP | (8,400) | (4,200) | 4,200 | (4,200) | (1,500) | (2,100) | (2,550) | (2,550) | (2,550) | (2,550) | (2,550) |
| | SEE HEALTH INSURANCE PAYMENT SCHEDULE. | | | | | | | | | | | |
| | 5% OF CITY ADMINISTRATOR NON-ELECT: \$3,000 X .05 = \$150 | | | | | | | | | | | |
| 03-52300-1310 | AMBULANCE WIS RETIREMENT | (144,541) | (180,073) | (35,532) | (210,960) | (110,146) | (105,480) | (284,676) | (284,676) | (284,676) | (284,676) | (284,676) |
| 03-52300-1320 | AMBULANCE SOCIAL SECURITY | (97,328) | (102,879) | (5,551) | (130,040) | (58,658) | (65,020) | (154,268) | (154,268) | (154,268) | (154,268) | (154,268) |
| 03-52300-1330 | AMBULANCE LIFE INSURANCE | (1,100) | (1,771) | (671) | (1,100) | (1,162) | (550) | (2,960) | (2,960) | (2,960) | (2,960) | (2,960) |
| 03-52300-1340 | AMBULANCE MED HEALTH | (309,676) | (333,831) | (24,155) | (400,273) | (188,888) | (200,136) | (476,334) | (476,334) | (476,334) | (476,334) | (476,334) |
| | 50% OF DIRECTOR OF PUBLIC SAFETY: \$6,128.40 | | | | | | | | | | | |
| | 100% OF AMBULANCE EMPLOYEES: \$470,205 | | | | | | | | | | | |
| 03-52300-1350 | AMBULANCE INCOME CONT | - | - | - | - | - | - | - | - | - | - | - |
| 03-52300-1360 | AMBULANCE ACC/SICK INSURANCE | - | - | - | - | - | - | - | - | - | - | - |
| 03-52300-1390 | AMBULANCE OTHER EMP BENEFITS | (8,500) | (9,250) | (750) | (10,800) | (5,100) | (5,400) | (10,800) | (10,800) | (10,800) | (10,800) | (10,800) |
| | UNIFORM ALLOWANCE: \$600 PER PERSON PER YEAR X 18 PEOPLE = \$10,800 | | | | | | | | | | | |
| | PERSONNEL TOTAL | (1,841,799) | (2,069,970) | (228,171) | (2,457,249) | (1,192,174) | (1,228,624) | (2,945,756) | (2,945,756) | (2,945,756) | (2,945,756) | (2,945,756) |

FUND: 3 - AMBULANCE

| ACCOUNT NUMBER | ACCOUNT NAME | 2024 BUDGET | 2024 ACTUAL | (OVER)/ UNDER | 2025 BUDGET | 6 MONTHS 2025 ACTUAL | 6 MONTHS 2025 PROJECTION | PRELIMINARY 2026 BUDGET | DEPT. HEAD 2026 BUDGET | COMMITTEE 2026 BUDGET | PROPOSED 2026 BUDGET | ADOPTED 2026 BUDGET |
|-------------------|---|-------------|-------------|---------------|-------------|----------------------|--------------------------|-------------------------|------------------------|-----------------------|----------------------|---------------------|
| OPERATIONS | | | | | | | | | | | | |
| 03-51300-2100 | AMBULANCE LEGAL PROF SERVICES | - | - | - | - | - | - | (2,750) | (2,750) | (2,750) | (2,750) | (2,750) |
| | CITY ATTORNEY AND OTHER LEGAL FIRM FEES | | | | | | | | | | | |
| | FY24: \$1,875.50 | | | | | | | | | | | |
| | CURRENT EXPENDITURE IS \$1,2049 AS OF 14 SEPTEMBER 2025; ESTIMATED END OF YEAR EXPENDITURE IS \$1,664.05. NOTE: THIS AMOUNT DOES NOT INCLUDE FEES FOR REPRESENTATION DURING COLLECTIVE BARGAINING NEGOTIATIONS IN FY25. | | | | | | | | | | | |
| | ACCOUNTING FOR INFLATION AND CBA FEES: \$1,664.05 + \$971.25 (LAST CBA FEE) + 3.5% = \$2,728 | | | | | | | | | | | |
| 03-52300-2100 | AMBULANCE PROF SERVICE | (8,000) | (6,392) | 1,608 | (8,000) | (420) | (4,000) | (4,250) | (4,250) | (4,250) | (4,250) | (4,250) |
| | NOTE: LEGAL FEES WERE REMOVED FROM THIS ACCOUNT FOR FY26 AND WILL BE REALLOCATED TO THE LEGAL PROF SERVICE ACCOUNT TO ENSURE ACCURATE ACCOUNTING BEGINNING IN FY26. | | | | | | | | | | | |
| | PAY PLUS CREDIT CARD PROCESSING SERVICE: \$1,697.05 | | | | | | | | | | | |
| | IT SERVICES (CRAM COMPUTER CENTER): \$1,245.04 | | | | | | | | | | | |
| | ACCOUNTING FOR INFLATION: \$2,942.09 + 3.5% = \$3,046 | | | | | | | | | | | |
| 03-52300-2200 | AMBULANCE UTIL-GAS | (17,500) | (8,026) | 9,474 | (15,000) | (6,029) | (7,500) | (12,000) | (12,000) | (12,000) | (12,000) | (12,000) |
| | 30% OF GAS BILL PAID BY FIRE DEPARTMENT AND 70% PAID BY AMBULANCE DEPARTMENT. | | | | | | | | | | | |
| | RATE INCREASE IN FY26 OF 4.86%. | | | | | | | | | | | |
| | AS OF 25 SEPTEMBER 2025 THE CURRENT EXPENDITURE WAS \$7,620.81; ESTIMATED END OF YEAR EXPENDITURE IS \$10,161.08. | | | | | | | | | | | |
| | ACCOUNTING FOR KNOWN RATE INCREASE: \$10,161.08 + 4.86% = \$10,655. | | | | | | | | | | | |
| | RECOMMEND FY26 BUDGET OF \$12,000. | | | | | | | | | | | |
| 03-52300-2210 | AMBULANCE UTIL-ELECT | (22,500) | (18,805) | 3,695 | (20,000) | (9,430) | (10,000) | (27,500) | (27,500) | (27,500) | (27,500) | (27,500) |
| | 30% PAID BY THE FIRE DEPARTMENT, 70% PAID BY THE AMBULANCE DEPARTMENT. | | | | | | | | | | | |
| | CURRENT EXPENDITURE IS \$18,428.84; ESTIMATED END OF YEAR EXPENDITURE IS \$24,572. | | | | | | | | | | | |
| | THE RATE INCREASE FOR FY26 IS 5.4%. ACCOUNTING FOR RATE INCREASE: \$24,572 + 5.4% = \$25,899. | | | | | | | | | | | |
| 03-52300-2220 | AMBULANCE UTIL-W&S | (2,500) | (2,001) | 499 | (2,500) | (1,441) | (1,250) | (3,500) | (3,500) | (3,500) | (3,500) | (3,500) |
| | 20% PAID BY THE FIRE DEPARTMENT, 80% PAID BY THE AMBULANCE DEPARTMENT. | | | | | | | | | | | |
| | CURRENT EXPENDITURE IS \$2,185.54 AS OF 4 SEPTEMBER 2025; ESTIMATED END OF YEAR EXPENDITURE IS \$2,913. | | | | | | | | | | | |
| | THERE IS NO RATE INCREASE FOR FY26, THERE WILL BE A RATE INCREASE FOR FY27. | | | | | | | | | | | |
| | NOTE: LARGE INCREASE IN EXPENDITURE IS DUE TO THE WATER UTILITY ERRONEOUSLY CHARGING FOR A SMALLER LINE THAN WAS ACTUALLY INSTALLED. THE ERROR WAS IDENTIFIED AND CORRECTED IN FY25, RESULTING IN THE LARGE INCREASE. | | | | | | | | | | | |

FUND: 3 - AMBULANCE

| ACCOUNT NUMBER | ACCOUNT NAME | 2024 BUDGET | 2024 ACTUAL | (OVER)/ UNDER | 2025 BUDGET | 6 MONTHS 2025 ACTUAL | 6 MONTHS 2025 PROJECTION | PRELIMINARY 2026 BUDGET | DEPT. HEAD 2026 BUDGET | COMMITTEE 2026 BUDGET | PROPOSED 2026 BUDGET | ADOPTED 2026 BUDGET |
|----------------|---|-------------|-------------|---------------|-------------|----------------------|--------------------------|-------------------------|------------------------|-----------------------|----------------------|---------------------|
| 03-52300-2230 | AMBULANCE UTIL-TELEPHONE | (11,000) | (12,559) | (1,559) | (12,500) | (7,131) | (6,250) | (14,750) | (14,750) | (14,750) | (14,750) | (14,750) |
| | <p>100% COVERED PAID BY THE AMBULANCE CURRENT EXPENDITURE IS \$10,357.08; ESTIMATED END OF YEAR EXPENDITURE IS \$13,809.44.</p> <p>ACCOUNTING FOR INFLATION OF 3.5% = \$14,293.00</p> <p>RECOMMENDED BUDGET FOR FY26 = \$14,750.00</p> | | | | | | | | | | | |
| 03-52300-2900 | AMBULANCE SERVICE CONTRACT | (40,550) | (37,816) | 2,734 | (43,000) | (17,595) | (21,500) | (50,476) | (50,476) | (50,476) | (50,476) | (50,476) |
| | <p>1. COPY MACHINE MAINTENANCE AND REPAIR (TRISTATE): BASE RATE - \$104/MO X 12 MONTHS = \$1,248; OVERAGE CHARGES FLUCTUATE MONTH TO MONTH, RECOMMEND BUDGETING \$50/MO X 12 MONTHS = \$600; TOTAL RECOMMENDED FY26 BUDGET = \$1,848.</p> <p>2. LEXISNEXIS (PERSONAL IDENTIFIABLE INFORMATION DATABASE): \$2,400 TOTAL WITH 50% PAID BY THE TREASURY DEPARTMENT AND 50% PAID BY THE AMBULANCE DEPARTMENT; \$2,400 X 50% = \$1,200</p> <p>3. ZOLL (CARDIAC MONITORS AND ONE VENTILATOR): \$8,298 IN FY24. QUOTE FOR FY26 IS \$9,714, BUT DOES NOT INCLUDE THE UPGRADE TO NEW MONITORS. ACCOUNTING FOR INFLATION/UPGRADE: \$9,714 + 3.5% = \$10,054.</p> <p>4. DAS (ELECTRONIC BILLING SOFTWARE): \$3,779.68 AS OF 15 SEPTEMBER 2025; ESTIMATED END OF YEAR EXPENDITURE IS \$5,040. ACCOUNTING FOR INFLATION: \$5,040 + 3.5% = \$5,217.</p> <p>5. IMAGE TREND (ELECTRONIC PATIENT CARE REPORT WRITING SOFTWARE): \$4,919.50 ONE TIME A YEAR EXPENDITURE. ACCOUNTING FOR INFLATION: \$4,919.50 + 3.5% = \$5,092.</p> <p>6. CANON (COPIER SUPPLIES): \$89.27/MO FLAT RATE FOR 2 COPIERS X 12 MONTHS = \$1,071.24. ACCOUNTING FOR INFLATION: \$1,071.24 + 3.5% = \$1,109.</p> <p>7. ALADTECH (OPERATIONS SCHEDULING SOFTWARE): \$3,555.11 AS OF 8 APRIL 2025 (ONE TIME A YEAR PAYMENT). ACCOUNTING FOR INFLATION: \$3,555.11 + 3.5% = \$3,680.</p> <p>8. NSURE (PERSONAL HEALTH INFORMATION DATABASE): \$760.56 ANNUAL BASE RATE; \$7,096.35 IN OVERAGE CHARGES AS OF 17 SEPTEMBER 2025; ESTIMATED END OF YEAR OVERAGE EXPENDITURES IS \$9,462. RECOMMENDED FY26 BUDGET IS (\$760.56 + \$9,462) + 3.5% = \$10,581.</p> <p>9. SUMMIT (KITCHEN HOOD VENTILATION SYSTEM SERVICING, FIRE SPRINKLER MAINTENANCE FOR THE PUBLIC SAFETY BUILDING): \$466 + \$506 = \$972 (ONE TIME A YEAR CHARGE). ACCOUNTING FOR INFLATION: \$972 + 3.5% = \$1,007.</p> <p>10. LVC (FIRE ALARM MONITORING SERVICE): \$380 (ONE TIME A YEAR CHARGE). ACCOUNTING FOR INFLATION: \$380 + 3.5% = \$394.</p> <p>11. HOTSY (HOTWATER AND HOTWASH SYSTEM): \$200 PER YEAR BASE RATE, ESTIMATE \$100 PER IN REPAIR CHARGES. ACCOUNTING FOR INFLATION: \$300 + 3.5% = \$311.</p> <p>12. WISCONSIN MECHANICAL SOLUTIONS - GOING OUT OF BUSINESS IN FY25, NEED A NEW PROVIDER (FACILITY WATER BACKFLOW PREVENTATIVE MAINTENANCE TEST): \$370 PER YEAR. ACCOUNTING FOR INFLATION: \$370 + 3.5% = \$383.</p> <p>13. NO SET PROVIDER FOR HVAC: \$800 FY24 EXPENDITURE. QUOTE FOR FY26 IS \$1,500 PER YEAR.</p> <p>14. FABICK (ANNUAL TEST FOR THE EMERGENCY GENERATOR FOR THE PUBLIC SAFETY BUILDING): \$2,608.43. ACCOUNTING FOR INFLATION: \$2,608.43 + 3.5% = \$2,700.</p> <p>15. STRYKER (AMBULANCE STRETCHER AND POWER LOADERS): \$4,100 PER YEAR. NO RATE INCREASE DUE TO 3 YEAR CONTRACT.</p> <p>16. HAMILTON (VENTILATOR PREVENTATIVE MAINTENANCE AND SERVICE): \$1,200 PER YEAR PLUS SHIPPING COST = \$1,300.</p> <p>TOTAL: \$50,476</p> <p>CURRENT EXPENDITURE IS \$24,490.61; ESTIMATED END OF YEAR EXPENDITURE IS \$32,654.15.</p> <p>ACCOUNTING FOR 3.5% = 33,798.00</p> <p>2023: \$35,450.93 2024: \$37,815.99</p> | | | | | | | | | | | |
| 03-52300-2901 | AMBULANCE MUTUAL AID | - | - | - | - | - | - | - | - | - | - | - |
| | ACCOUNT HAS BEEN DEACTIVATED. | | | | | | | | | | | |
| 03-52300-3100 | AMBULANCE OFFICE SUPPLIES | (12,000) | (12,981) | (981) | (13,000) | (1,334) | (6,500) | (13,000) | (13,000) | (13,000) | (13,000) | (13,000) |

FUND: 3 - AMBULANCE

| ACCOUNT NUMBER | ACCOUNT NAME | 2024 BUDGET | 2024 ACTUAL | (OVER)/ UNDER | 2025 BUDGET | 6 MONTHS 2025 ACTUAL | 6 MONTHS 2025 PROJECTION | PRELIMINARY 2026 BUDGET | DEPT. HEAD 2026 BUDGET | COMMITTEE 2026 BUDGET | PROPOSED 2026 BUDGET | ADOPTED 2026 BUDGET |
|----------------|--|-------------|-------------|---------------|-------------|----------------------|--------------------------|-------------------------|------------------------|-----------------------|----------------------|---------------------|
| | POSTAGE: \$1,865.46 AS OF 1 OCTOBER 2025; ESTIMATED END OF YEAR EXPENDITURE IS \$2,487.28. ACCOUNTING FOR 10% RATE INCREASE IN FY26: \$2,487.28 + 10% = \$2,737. | | | | | | | | | | | |
| | CREDIT CARDS FEES: \$6,647.90 IN FY24. ACCOUNTING FOR INFLATION: \$6,647.90 + 7.0% = \$7,114. | | | | | | | | | | | |
| | OFFICE SUPPLIES: \$2,400. | | | | | | | | | | | |
| | TOTAL: \$12,251. | | | | | | | | | | | |
| 03-52300-3200 | AMBULANCE PUB & SUBSCRIPITON | (750) | (64) | 686 | (750) | - | (375) | (750) | (750) | (750) | (750) | (750) |
| | JOB POSTINGS: INDEED WISCONSIN EMS ASSOCIATIN JOB BOARD | | | | | | | | | | | |
| | MONROE COUNTY HERALD | | | | | | | | | | | |
| 03-52300-3250 | AMBULANCE ASSN DUES | (640) | (640) | - | (640) | (640) | (320) | (700) | (700) | (700) | (700) | (700) |
| | WI EMS ASSOCIATION: \$600 GROUP MEMBERSHIP + 3.5% = \$621. | | | | | | | | | | | |
| | MONROE COUNTY EMERGENCY SERVICES ASSOCIATION: \$40 PER YEAR. | | | | | | | | | | | |
| 03-52300-3300 | AMBULANCE TRAVEL | (1,500) | (275) | 1,225 | (1,500) | (224) | (750) | (4,000) | (4,000) | (4,000) | (4,000) | (4,000) |
| | WISCONSIN EMS ASSOCIATION CONFERENCE (FEBRUARY 2026): (4 EMS PERSONNEL X \$110/NIGHT GOVT RATE X 4 NIGHTS) + (1 EMS PERSONNEL X \$110/NIGHT GOVT RATE X 6 NIGHTS) + \$0 MILEAGE (NO MILEAGE AUTHORIZED DUE TO AVAILABILITY OF GOVERNMENT VEHICLES), MEALS PER TOMAH FINANCIAL STABILITY GUIDEBOOK, \$45 PER DAY - 4 X \$45 X 5 DAYS = \$900 + 1 X \$45 X 7 DAYS = \$315. | | | | | | | | | | | |
| | TOTAL = \$3,635. | | | | | | | | | | | |
| 03-52300-3350 | AMBULANCE TRAINING | (10,000) | (8,911) | 1,089 | (10,000) | (4,338) | (5,000) | (7,500) | (7,500) | (7,500) | (7,500) | (7,500) |
| | BILLING DEPARTMENT CONTINUING EDUCATION REQUIREMENTS: \$2,750 | | | | | | | | | | | |
| | FOAM FRAT: \$2800 EMS 1 ACADEMY UPGRADE TO CRITICAL CARE CRITICAL CARE REFRESH TRAINING WEMSA ANNUAL CONFERENCE FEE | | | | | | | | | | | |
| 03-52300-3400 | AMBULANCE OPERATING | (15,000) | (22,934) | (7,934) | (15,000) | (9,752) | (7,500) | (17,000) | (17,000) | (17,000) | (17,000) | (17,000) |
| | CURRENT EXPENDITURE IS \$12,532.83 AS OF 2 OCTOBER 2025; ESTIMATED END OF YEAR EXPENDITURE IS \$16,710.42. | | | | | | | | | | | |
| | ACCOUNTING FOR INFLATION: \$16,710.42 + 3.5% = \$17,296. | | | | | | | | | | | |
| | OXYGEN AND OXYGEN TANKS CLEANING SUPPLIES | | | | | | | | | | | |
| | NOTE: GOES OVER BUDGET DUE TO EXPENDITURES THAT ARE REIMBURSED BY GRANTS. | | | | | | | | | | | |
| 03-52300-3401 | AMBULANCE OPER - FUEL | (60,000) | (54,963) | 5,037 | (60,000) | (24,951) | (30,000) | (60,000) | (60,000) | (60,000) | (60,000) | (60,000) |

FUND: 3 - AMBULANCE

| ACCOUNT NUMBER | ACCOUNT NAME | 2024 BUDGET | 2024 ACTUAL | (OVER)/ UNDER | 2025 BUDGET | 6 MONTHS 2025 ACTUAL | 6 MONTHS 2025 PROJECTION | PRELIMINARY 2026 BUDGET | DEPT. HEAD 2026 BUDGET | COMMITTEE 2026 BUDGET | PROPOSED 2026 BUDGET | ADOPTED 2026 BUDGET |
|----------------|--|-------------|-------------|---------------|-------------|----------------------|--------------------------|-------------------------|------------------------|-----------------------|----------------------|---------------------|
| | CURRENT EXPENDITURE IS \$38,132.88 AS OF 4 SEPTEMBER 2025; ESTIMATED END OF YEAR EXPENDITURE IS \$57,200. | | | | | | | | | | | |
| | ACCOUNTING FOR INFLATION: \$57,200 + 3.5% = \$59,202. | | | | | | | | | | | |
| 03-52300-3402 | AMBULANCE OPER - MED SUPPLIES | (65,000) | (77,660) | (12,660) | (75,000) | (40,698) | (37,500) | (90,000) | (90,000) | (90,000) | (90,000) | (90,000) |
| | CURRENT EXPENDITURE IS \$57,109.39 AS OF 17 SEPTEMBER 2025; ESTIMATED END OF YEAR EXPENDITURE IS \$85,665. | | | | | | | | | | | |
| | ACCOUNTING FOR INFLATION: \$85,665 + 3.5% = \$88,663. | | | | | | | | | | | |
| 03-52300-3500 | AMBULANCE REPAIR & MAINTENANCE | (20,000) | (23,373) | (3,373) | (20,000) | (21,644) | (10,000) | (36,500) | (36,500) | (36,500) | (36,500) | (36,500) |
| | BUILDING AND EQUIPMENT REPAIRS & MAINTENANCE | | | | | | | | | | | |
| | CURRENT EXPENDITURE IS \$23,193.88 FOR 4 SEPTEMBER 2025; ESTIMATED END OF YEAR IS \$34,791. | | | | | | | | | | | |
| | ACCOUNTING FOR INFLATION: \$34,791 + 3.5% = \$36,009. | | | | | | | | | | | |
| 03-52300-3930 | AMBULANCE BAD DEBT | (250,000) | - | 250,000 | (250,000) | - | (125,000) | (250,000) | (250,000) | (250,000) | (250,000) | (250,000) |

FUND: 3 - AMBULANCE

| ACCOUNT NUMBER | ACCOUNT NAME | 2024 BUDGET | 2024 ACTUAL | (OVER)/ UNDER | 2025 BUDGET | 6 MONTHS 2025 ACTUAL | 6 MONTHS 2025 PROJECTION | PRELIMINARY 2026 BUDGET | DEPT. HEAD 2026 BUDGET | COMMITTEE 2026 BUDGET | PROPOSED 2026 BUDGET | ADOPTED 2026 BUDGET |
|---|-------------------------------|-------------|-------------|---------------|-------------|----------------------|--------------------------|-------------------------|------------------------|-----------------------|----------------------|---------------------|
| 03-52300-3940 | AMBULANCE CHARGEBACKS | - | - | - | - | - | - | - | - | - | - | - |
| NOTE: THERE WILL BE A BUDGET FOR THIS ACCOUNT IN THE FUTURE THAT ESTIMATES THE COST OF STANDBY FEES. | | | | | | | | | | | | |
| 03-52300-3950 | AMBULANCE DISALLOWED | (1,900,000) | (2,107,890) | (207,890) | (1,900,000) | (1,180,847) | (950,000) | (2,275,000) | (2,275,000) | (2,275,000) | (2,275,000) | (2,275,000) |
| CURRENT EXPENDITURES IS \$1,697,559.54 AS OF 28 OCTOBER 2025; ESTIMATED END OF YEAR EXPENDITURE IS \$2,263,412.72. | | | | | | | | | | | | |
| 03-52300-5100 | AMBULANCE LIABILITY INSURANCE | (8,500) | (12,721) | (4,221) | (13,484) | (13,806) | (6,742) | (14,150) | (14,150) | (14,150) | (14,150) | (14,150) |
| 03-52300-5110 | AMBULANCE PROPERTY INSURANCE | (8,500) | (10,350) | (1,850) | (10,971) | (14,452) | (5,486) | (14,978) | (14,978) | (14,978) | (14,978) | (14,978) |
| 03-52300-5120 | AMBULANCE WORKER COMP | (25,000) | (26,630) | (1,630) | (28,228) | (29,968) | (14,114) | (24,184) | (24,184) | (24,184) | (24,184) | (24,184) |
| 03-52300-5140 | AMBULANCE AUTO INSURANCE | (5,000) | (8,325) | (3,325) | (8,825) | (9,413) | (4,412) | (9,648) | (9,648) | (9,648) | (9,648) | (9,648) |
| 03-52300-5160 | AMBULANCE UNEMPLOYMENT | - | - | - | - | - | - | - | - | - | - | - |
| 03-52300-8300 | AMBULANCE EQUIPMENT | - | - | - | - | - | - | - | - | - | - | - |
| OPERATIONS TOTAL | | (2,483,940) | (2,492,248) | 30,625 | (2,508,398) | (1,394,113) | (1,254,199) | (2,932,636) | (2,932,636) | (2,932,636) | (2,932,636) | (2,932,636) |
| AMBULANCE OUTLAY | | | | | | | | | | | | |
| 03-57230-8300 | AMBULANCE OUTLAY EQUIPMENT | (20,000) | (20,500) | (500) | (20,000) | (16,500) | (10,000) | (238,870) | (238,870) | (238,870) | (238,870) | (238,870) |
| REPLACE CARDIAC MONITORS IN FY26; NEED TO CONFIRM EXACT AMOUNT. | | | | | | | | | | | | |
| 03-57230-8400 | AMB AMBULANCE OUT VEHICLES | - | (240,295) | (240,295) | (290,000) | - | (145,000) | (194,000) | (194,000) | (194,000) | (194,000) | (194,000) |
| -MOUNT IN FY26; THE AMOUNT OF \$194,000 WAS ACCOUNTED FOR IN THE FY25 BUDGET AND NEEDS TO BE REALLOCATED TO FY26 BUDGET RESULTING IN A GREATER FUND BALANCE THAN PLANNED FOR TH | | | | | | | | | | | | |
| AMBULANCE OUTLAY TOTAL | | (20,000) | (260,795) | (240,795) | (310,000) | (16,500) | (155,000) | (432,870) | (432,870) | (432,870) | (432,870) | (432,870) |
| TRANSFERS TO OTHER FUNDS | | | | | | | | | | | | |
| 03-59200-7380 | AMB TRANSFERS TO OTHER FUNDS | (585,525) | (459,325) | 126,200 | (569,275) | - | (284,638) | (553,025) | (553,025) | (553,025) | (553,025) | (553,025) |
| 2022A DEBT PAYMENT | | | | | | | | | | | | |
| TRANSFERS TO OTHER FUNDS TOTAL | | (585,525) | (459,325) | 126,200 | (569,275) | - | (284,638) | (553,025) | (553,025) | (553,025) | (553,025) | (553,025) |
| AMBULANCE TOTAL EXPENDITURES | | (4,931,264) | (5,282,338) | (312,141) | (5,844,922) | (2,602,787) | (2,922,461) | (6,864,287) | (6,864,287) | (6,864,287) | (6,864,287) | (6,864,287) |
| AMBULANCE NET REVENUE OVER EXPENDITURES | | 65,916 | 541,414 | 514,430 | (157,202) | 464,173 | (78,601) | 68,792 | 68,792 | 68,792 | 68,792 | 68,792 |
| AMBULANCE FUND BALANCE FORWARD | | 2,834,045 | 2,834,045 | | 3,375,458 | 3,375,458 | 3,839,632 | 3,761,031 | 3,761,031 | 3,761,031 | 3,761,031 | 3,761,031 |
| AMBULANCE FUND BALANCE APPLIED | | | | | | | | | | | | |
| AMBULANCE FUND BALANCE | | 2,899,961 | 3,375,458 | | 3,218,257 | 3,839,632 | 3,761,031 | 3,829,823 | 3,829,823 | 3,829,823 | 3,829,823 | 3,829,823 |

FUND: 4 - CDBG

| ACCOUNT NUMBER | ACCOUNT NAME | 2024 BUDGET | 2024 ACTUAL | (OVER)/ UNDER | 2025 BUDGET | 6 MONTHS 2025 ACTUAL | 6 MONTHS 2025 PROJECTION | PRELIMINARY 2026 BUDGET | DEPT. HEAD 2026 BUDGET | COMMITTEE 2026 BUDGET | PROPOSED 2026 BUDGET | ADOPTED 2026 BUDGET |
|--|----------------------------|----------------|----------------|-----------------|----------------|----------------------|--------------------------|-------------------------|------------------------|-----------------------|----------------------|---------------------|
| REVENUE | | | | | | | | | | | | |
| 04-48110 | INTEREST INCOME | 200 | 140 | (60) | 200 | - | 100 | 192 | 192 | 192 | 192 | 192 |
| 04-48200 | CDBG RENT | - | - | - | - | - | - | - | - | - | - | - |
| 04-48201 | MISC ADMIN FEES | 2,500 | - | (2,500) | 2,500 | - | 1,250 | - | - | - | - | - |
| 04-48902 | REVOLVING REHAB | 25,000 | 16,488 | (8,512) | 13,500 | - | 6,750 | - | - | - | - | - |
| 04-48903 | LOAN INTEREST REPAYMENT | 3,800 | 2,330 | (1,470) | 3,800 | - | 1,900 | - | - | - | - | - |
| LAST CDBG INTEREST BEARING REVOLVING LOAN IS PAID OFF THIS YEAR, ENDING REVENUE BEGINNING IN FY26. | | | | | | | | | | | | |
| 04-49300 | FUND BALANCE APPLIED | - | - | - | - | - | - | 6,484 | 6,484 | 6,484 | 6,484 | 6,484 |
| FUND BALANCE APPLIED NEEDS TO BE THE AMOUNT TO BALANCE THE FUND'S BUDGET FOR FY26. | | | | | | | | | | | | |
| CDBG DEPARTMENT TOTAL REVENUE | | 31,500 | 18,958 | (12,543) | 20,000 | - | 10,000 | 6,676 | 6,676 | 6,676 | 6,676 | 6,676 |
| EXPENDITURES | | | | | | | | | | | | |
| PERSONNEL | | | | | | | | | | | | |
| 04-56600-0000 | CDBG CDBG-ADMIN | - | - | - | - | - | - | - | - | - | - | - |
| 0% OF CITY ADMINISTRATOR SALARY BUDGETED IN CDBG; NEED TO REEVALUATE THIS FOR FY27 AT THE LATEST. | | | | | | | | | | | | |
| 04-56600-1100 | CDBG-ADMIN SAL-MANAGERIAL | (4,852) | (3,555) | 1,297 | (4,399) | (2,200) | (2,200) | (4,494) | (4,494) | (4,494) | (4,494) | (4,494) |
| 75% GENERAL FUND, WATER ENTERPRISE 5%, WASTEWATER ENTERPRISE 5%, AMBULANCE ENTERPRISE 5%, CDBG 5%, MASS TRANSIT 5%. | | | | | | | | | | | | |
| TREASURER: GRADE P, STEP 2 INCREASED TO GRADE P, STEP 3 PLUS 2.7% COLA = \$92,861. | | | | | | | | | | | | |
| CDBG AMOUNT: \$92,861 - \$3,000 (MASS TRANSIT CONTRIBUTION) X .05 = \$4,493.05 | | | | | | | | | | | | |
| 04-56600-1250 | CDBG-ADMIN LONGEVITY | - | (6) | (6) | - | - | - | - | - | - | - | - |
| NO JUSTIFICATION FOR BUDGET IN FY26. | | | | | | | | | | | | |
| 04-56600-1310 | CDBG-ADMIN WIS RETIREMENT | (335) | (246) | 89 | (306) | (153) | (153) | (324) | (324) | (324) | (324) | (324) |
| 5% OF TREASURER WRS CONTRIBUTION. | | | | | | | | | | | | |
| 04-56600-1320 | CDBG-ADMIN SOCIAL SECURITY | (371) | (251) | 120 | (337) | (161) | (168) | (344) | (344) | (344) | (344) | (344) |
| 5% OF TREASURER SOCIAL SECURITY CONTRIBUTION. | | | | | | | | | | | | |
| 04-56600-1330 | CDBG-ADMIN LIFE INSURANCE | - | (3) | (3) | - | (2) | - | (4) | (4) | (4) | (4) | (4) |
| TREASURER: 75% GENERAL FUND, WATER ENTERPRISE 5%, WASTEWATER ENTERPRISE 5%, AMBULANCE ENTERPRISE 5%, CDBG 5%, MASS TRANSIT 5%. = \$67 X .05 = \$3.35. | | | | | | | | | | | | |
| 04-56600-1340 | CDBG-ADMIN MED HEALTH | (1,210) | (860) | 349 | (1,097) | (645) | (549) | (1,510) | (1,510) | (1,510) | (1,510) | (1,510) |
| TREASURER: 75% GENERAL FUND, WATER ENTERPRISE 5%, WASTEWATER ENTERPRISE 5%, AMBULANCE ENTERPRISE 5%, CDBG 5%, MASS TRANSIT 5%. = \$30,184 X .05 = \$1,509.192. | | | | | | | | | | | | |
| 04-56600-1350 | CDBG-ADMIN INCOME CONT | - | - | - | - | - | - | - | - | - | - | - |
| NO PREMIUM FOR FY26. | | | | | | | | | | | | |
| PERSONNEL TOTAL | | (6,767) | (4,922) | 1,845 | (6,139) | (3,161) | (3,069) | (6,676) | (6,676) | (6,676) | (6,676) | (6,676) |

FUND: 4 - CDBG

| ACCOUNT NUMBER | ACCOUNT NAME | 2024 BUDGET | 2024 ACTUAL | (OVER)/ UNDER | 2025 BUDGET | 6 MONTHS 2025 ACTUAL | 6 MONTHS 2025 PROJECTION | PRELIMINARY 2026 BUDGET | DEPT. HEAD 2026 BUDGET | COMMITTEE 2026 BUDGET | PROPOSED 2026 BUDGET | ADOPTED 2026 BUDGET |
|---|-------------------------------|-------------|-------------|---------------|-------------|----------------------|--------------------------|-------------------------|------------------------|-----------------------|----------------------|---------------------|
| OPERATIONS | | | | | | | | | | | | |
| 04-56600-2100 | CDBG-ADMIN PROF SERVICE | (1,000) | - | 1,000 | (1,000) | - | (500) | - | - | - | - | - |
| 04-56600-2230 | CDBG-ADMIN UTIL-TELEPHONE | - | - | - | - | - | - | - | - | - | - | - |
| 04-56600-3100 | CDBG-ADMIN OFFICE SUPPLIES | (400) | - | 400 | (400) | - | (200) | - | - | - | - | - |
| 04-56600-3200 | CDBG-ADMIN PUB & SUBSCRIPTION | (500) | - | 500 | (500) | - | (250) | - | - | - | - | - |
| 04-56600-3350 | CDBG-ADMIN TRAINING | - | - | - | - | - | - | - | - | - | - | - |
| 04-56600-3400 | CDBG CDBG-ADMIN OPER SUPPLIES | - | (10,319) | (10,319) | - | - | - | - | - | - | - | - |
| 04-56600-5120 | CDBG-ADMIN WORKER COMP | - | - | - | - | - | - | - | - | - | - | - |
| 04-56600-5300 | CDBG-ADMIN RENT | - | - | - | - | - | - | - | - | - | - | - |
| 04-56601-5700 | CDBG-PROGRAM NEW LOAN | - | - | - | - | - | - | - | - | - | - | - |
| OPERATIONS TOTAL | | (1,900) | (10,319) | (8,419) | (1,900) | - | (950) | - | - | - | - | - |
| CDBG TOTAL EXPENDITURES | | (8,667) | (15,240) | (6,573) | (8,039) | (3,161) | (4,019) | (6,676) | (6,676) | (6,676) | (6,676) | (6,676) |
| CDBG NET REVENUE OVER EXPENDITURES | | 22,833 | 3,717 | (19,116) | 11,961 | (3,161) | 5,981 | - | - | - | - | - |
| CDBG FUND BALANCE FORWARD | | 531,953 | 661,535 | | 665,252 | 665,252 | 662,091 | 655,607 | 655,607 | 655,607 | 655,607 | 655,607 |
| CDBG FUND BALANCE | | 554,786 | 665,252 | | 677,214 | 662,091 | 668,072 | 655,607 | 655,607 | 655,607 | 655,607 | 655,607 |
| CDBG LOAN FUND BALANCE - RESERVED | | 203,404 | 203,404 | | 203,404 | 203,404 | 212,054 | 294,570 | 294,570 | 294,570 | 294,570 | 294,570 |
| CDBG FUND BALANCE - UNDESIGNATED | | 351,382 | 461,848 | | 473,809 | 458,687 | 456,018 | 361,037 | 361,037 | 361,037 | 361,037 | 361,037 |

FUND: 5 - GRANTS & DONATIONS

| ACCOUNT NUMBER | ACCOUNT NAME | 2024 BUDGET | 2024 ACTUAL | (OVER)/ UNDER | 2025 BUDGET | 6 MONTHS 2025 ACTUAL | 6 MONTHS 2025 PROJECTION | PRELIMINARY 2026 BUDGET | DEPT. HEAD 2026 BUDGET | COMMITTEE 2026 BUDGET | PROPOSED 2026 BUDGET | ADOPTED 2026 BUDGET |
|--|---|---------------|----------------|---------------|---------------|----------------------|--------------------------|-------------------------|------------------------|-----------------------|----------------------|---------------------|
| REVENUE | | | | | | | | | | | | |
| 05-43521 | GRANTS & DONATI GRANT-LAW ENFO | - | 400 | 400 | - | - | - | - | - | - | - | - |
| ACCOUNT HAS BEEN ADMINISTRATIVELY DEACTIVATED. | | | | | | | | | | | | |
| 05-43610 | GRANTS & DONATI STATE PAYMENT- | - | - | - | - | - | - | - | - | - | - | - |
| 05-48500 | DONATIONS | 25,000 | 34,229 | 9,229 | 25,000 | 56,705 | 12,500 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 |
| 05-48501 | DONATIONS-REVOLVING FUND PD | - | 270 | 270 | - | 75 | - | - | - | - | - | - |
| BACK THE BADGE D.A.R.E. PROGRAM TRAINING PROGRAM REIMBURSEMENT MISCELLANEOUS DONATIONS | | | | | | | | | | | | |
| 05-48502 | GRANTS-ANDRES/EARLE POLICE DEPARTMENT: \$5,000 | - | 10,500 | 10,500 | - | - | 5,000 | - | - | - | - | - |
| FIRE DEPARTMENT: TBD | | | | | | | | | | | | |
| 05-48503 | DONATIONS-K9 | 30,000 | 59,892 | 29,892 | 25,000 | 27,145 | 25,000 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 |
| K9 GOLF OUTING FUNDRAISER | | | | | | | | | | | | |
| 05-48504 | DONATIONS-WINNEBAGO PROJECT | - | (1,590) | (1,590) | - | - | - | - | - | - | - | - |
| 05-48505 | DONATIONS-JUST A SWINGIN' | - | - | - | - | - | - | - | - | - | - | - |
| 05-48506 | DONATIONS-BIKE RODEO | 3,000 | 4,560 | 1,560 | 4,000 | - | 3,500 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 |
| POLICE DEPARTMENT BIKE RODEO DURING NATIONAL NIGHT OUT FOR PUBLIC SAFETY. | | | | | | | | | | | | |
| 05-48507 | DONATION - HIST PRESERVATION | - | 11,264 | 11,264 | - | - | - | - | - | - | - | - |
| 05-48508 | DONATIONS-SCOUT CABIN | - | 1,000 | 1,000 | - | - | - | - | - | - | - | - |
| 05-48509 | DONATIONS-VETERAN MEMORIAL | - | (6,983) | (6,983) | - | - | - | - | - | - | - | - |
| GRANTS & DONATIONS DEPARTMENT TOTAL REVENUE | | 58,000 | 152,892 | 74,892 | 54,000 | 83,925 | 46,000 | 58,000 | 58,000 | 58,000 | 58,000 | 58,000 |

FUND: 5 - GRANTS & DONATIONS

| ACCOUNT NUMBER | ACCOUNT NAME | 2024 BUDGET | 2024 ACTUAL | (OVER)/ UNDER | 2025 BUDGET | 6 MONTHS 2025 ACTUAL | 6 MONTHS 2025 PROJECTION | PRELIMINARY 2026 BUDGET | DEPT. HEAD 2026 BUDGET | COMMITTEE 2026 BUDGET | PROPOSED 2026 BUDGET | ADOPTED 2026 BUDGET |
|---|--------------------------------|-------------|-------------|---------------|-------------|----------------------|--------------------------|-------------------------|------------------------|-----------------------|----------------------|---------------------|
| 05-55120-8300 | GRANT & DON MUSEUM EQUIPMENT | - | - | | - | - | - | - | - | - | - | - |
| 05-55200-3400 | OTHER PARKS OPERATING SUPPLIES | - | (31,614) | | - | (4,800) | - | - | - | - | - | - |
| 05-55300-3400 | REC PROGRAMS OPER SUPPLIES | - | (3,336) | | - | (3,817) | - | - | - | - | - | - |
| 05-55401-3400 | GRANT & DON REC PARK OPER SUPP | - | (607) | | - | 303 | - | - | - | - | - | - |
| 05-57140-8200 | GRANTS & DONATI BLDGS. OUTLAY | - | - | | - | - | - | - | - | - | - | - |
| 05-57140-8300 | BLDGS. OUTLAY EQUIPMENT | - | - | - | - | - | - | - | - | - | - | - |
| 05-57210-8300 | LAW ENFORCE OUT EQUIPMENT | (10,000) | (39,049) | (29,049) | (10,000) | - | - | (10,000) | (10,000) | (10,000) | (10,000) | (10,000) |
| NO JUSTIFICATION FOR BUDGET FOR FY26. | | | | | | | | | | | | |
| 05-57210-8400 | LAW ENFORCE OUT VEHICLES | - | - | - | - | - | - | - | - | - | - | - |
| ACCOUNT HAS BEEN ADMINISTRATIVELY DEACTIVATED. | | | | | | | | | | | | |
| 05-57220-8300 | FIRE PROTECTION OUT EQUIPMENT | - | (8,934) | (8,934) | - | - | - | - | - | - | - | - |
| 05-57620-8200 | OTHER PARKS OUT BUILDING | - | - | - | - | - | - | - | - | - | - | - |
| 05-57620-8300 | OTHER PARKS OUT EQUIPMENT | - | - | - | - | - | - | - | - | - | - | - |
| 05-59200-7390 | TRANSFER TO CAPITAL PROJECTS | - | - | - | - | - | - | - | - | - | - | - |
| OPERATIONS TOTAL | | (33,000) | (108,671) | (40,115) | (33,000) | (41,328) | (30,500) | (33,000) | (33,000) | (33,000) | (33,000) | (33,000) |
| GRANTS & DONATIONS TOTAL EXPENDITURES | | (33,000) | (108,671) | (40,115) | (33,000) | (41,328) | (30,500) | (33,000) | (33,000) | (33,000) | (33,000) | (33,000) |
| GRANTS & DONATIONS NET REVENUE OVER EXPENDITURES | | 25,000 | 44,221 | 34,778 | 21,000 | 42,597 | 10,500 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 |
| GRANTS & DONATIONS FUND BALANCE FORWARD | | 117,757 | 232,220 | | 276,441 | 276,441 | 319,038 | 329,538 | 329,538 | 329,538 | 329,538 | 329,538 |
| GRANTS & DONATIONS FUND BALANCE | | 142,757 | 276,441 | | 297,441 | 319,038 | 329,538 | 354,538 | 354,538 | 354,538 | 354,538 | 354,538 |

FUND: 7 - DEBT SERVICE

| ACCOUNT NUMBER | ACCOUNT NAME | 2024 BUDGET | 2024 ACTUAL | (OVER)/ UNDER | 2025 BUDGET | 6 MONTHS 2025 ACTUAL | 6 MONTHS 2025 PROJECTION | PRELIMINARY 2026 BUDGET | DEPT. HEAD 2026 BUDGET | COMMITTEE 2026 BUDGET | PROPOSED 2026 BUDGET | ADOPTED 2026 BUDGET |
|--|---|------------------|------------------|------------------|------------------|----------------------|--------------------------|-------------------------|------------------------|-----------------------|----------------------|---------------------|
| REVENUE | | | | | | | | | | | | |
| 07-41110 | GENERAL PROPERTY TAX | 1,942,542 | 1,945,609 | 3,067 | 2,062,140 | - | 1,031,070 | 2,132,235 | 2,132,235 | 2,132,235 | 2,132,235 | 2,132,235 |
| 07-41810 | DEBT SERVICE INT-DEL RE TAXES | - | 84 | 84 | - | - | - | - | - | - | - | - |
| 07-42300 | STREETS SPEC ASMT | - | - | - | - | - | - | - | - | - | - | - |
| 07-42400 | CURB & GUTTER-SPEC ASMT | - | - | - | - | - | - | - | - | - | - | - |
| 07-42500 | SIDEWALK-SPEC ASSESS | - | - | - | - | - | - | - | - | - | - | - |
| 07-48110 | INTEREST INCOME | 5,000 | 16,984 | 11,984 | 5,000 | - | 2,500 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 |
| 07-48130 | INT-SPEC ASSESS & SPEC CHARGES | - | - | - | - | - | - | - | - | - | - | - |
| 07-48600 | WATER ADV INT & FISC CH | 56,954 | 26,820 | (30,134) | 48,928 | - | 24,464 | 40,016 | 40,016 | 40,016 | 40,016 | 40,016 |
| | WATER - 3,705 (2017A) 11,938 (2021B) SEWER -16,673 (2017A) 7,700 (2021C) | | | | | | | | | | | |
| 07-48601 | TID ADVANCE INTEREST | 106,229 | 99,403 | (6,826) | 97,407 | - | 48,704 | 80,862 | 80,862 | 80,862 | 80,862 | 80,862 |
| | TID 8 - 60,206 (2017A) 7,725 (2020A) 11,643 (2020B) 1,313 (2021A) TOTAL = 80,886 TID 9 - 5,675 (2020B) TID 10 - 2,025 (2020A) | | | | | | | | | | | |
| 07-48900 | DEBT SERV OTHER MISCELLANEOUS | - | 744,325 | 744,325 | - | - | - | - | - | - | - | - |
| 07-49100 | DEBT SERV PROCEEDS FROM LONG T | - | - | - | - | - | - | - | - | - | - | - |
| 07-49200 | TRANSFER FROM OTHER FUNDS | 1,152,090 | 240,000 | (912,090) | 1,220,008 | - | 610,004 | 1,183,759 | 1,183,759 | 1,183,759 | 1,183,759 | 1,183,759 |
| | AMBULANCE - 553,025 (2022A); TOURISM 230734 (2023 AND 2024); TID 8 - 325,000; TID 9 - 35,000; TID 10 - 45,000 | | | | | | | | | | | |
| 07-49210 | TRANSFER FROM WATER | 345,000 | 105,000 | (240,000) | 350,000 | - | 175,000 | 323,366 | 323,366 | 323,366 | 323,366 | 323,366 |
| | WATER SDWFL 94,226 (2006), 35,735 (2016), 38,406 (2018), 155,000 (2021B) = 323,366 (PRINCIPAL PAYMENTS ONLY) | | | | | | | | | | | |
| 07-49300 | FUND BALANCE APPLIED | - | - | - | - | - | - | - | - | - | - | - |
| DEBT SERVICE DEPARTMENT TOTAL REVENUE | | 3,607,815 | 3,178,226 | (429,589) | 3,783,483 | - | 1,891,741 | 3,775,238 | 3,775,238 | 3,775,238 | 3,775,238 | 3,775,238 |

FUND: 7 - DEBT SERVICE

| ACCOUNT NUMBER | ACCOUNT NAME | 2024 BUDGET | 2024 ACTUAL | (OVER)/ UNDER | 2025 BUDGET | 6 MONTHS 2025 ACTUAL | 6 MONTHS 2025 PROJECTION | PRELIMINARY 2026 BUDGET | DEPT. HEAD 2026 BUDGET | COMMITTEE 2026 BUDGET | PROPOSED 2026 BUDGET | ADOPTED 2026 BUDGET |
|---------------------------|--|-------------|-------------|---------------|-------------|----------------------|--------------------------|-------------------------|------------------------|-----------------------|----------------------|---------------------|
| EXPENDITURES | | | | | | | | | | | | |
| PRINCIPAL PAYMENTS | | | | | | | | | | | | |
| 07-57140-8200 | DEBT SERV BLDGS OUT BUILDING | - | - | | - | - | - | - | - | - | - | - |
| 07-58100-6320 | PRINCIPAL SUPERFUND | - | - | 0 | - | - | - | - | - | - | - | - |
| 07-58100-6390 | PRIN PYMT 2013A | - | - | - | - | - | - | - | - | - | - | - |
| | FINAL PAYMENT 4/1/23 | | | | | | | | | | | |
| 07-58100-6400 | PRIN PYMT 2014016 | - | - | 0 | - | - | - | - | - | - | - | - |
| | ROOM TAX - FINAL PAYMENT 3/15/23 | | | | | | | | | | | |
| 07-58100-6410 | PRIN PYMT 2014015 | - | - | 0 | - | - | - | - | - | - | - | - |
| | ROOM TAX - FINAL PAYMENT 3/15/23 | | | | | | | | | | | |
| 07-58100-6420 | PRIN PYMT 2014039 | - | - | 0 | - | - | - | - | - | - | - | - |
| | ROOM TAX - FINAL PAYMENT 3/15/23 | | | | | | | | | | | |
| 07-58100-6430 | PRIN PYMT 2014A | - | - | - | - | - | - | - | - | - | - | - |
| 07-58100-6470 | PRIN PYMT 2017A | (335,000) | (335,000) | - | (350,000) | - | (175,000) | (350,000) | (350,000) | (350,000) | (350,000) | (350,000) |
| | TID 8 - 145,000; WATER - 50,000; SEWER - 60,000; PARKS/GENERAL FUND - 95,000 | | | | | | | | | | | |
| 07-58100-6560 | DEBT SERVICE PRINCIPAL 2020A | (185,000) | (185,000) | - | 170,000 | - | 85,000 | (170,000) | (170,000) | (170,000) | (170,000) | (170,000) |
| | STREETS - 75,000; TID 10 - 70,000; TID 8 - 25,000 | | | | | | | | | | | |
| 07-58100-6561 | DEBT SERVICE PRINCIPAL 2020B | (105,000) | (105,000) | - | (105,000) | - | (52,500) | (105,000) | (105,000) | (105,000) | (105,000) | (105,000) |
| | TID 8 - 70,000; TID 9 - 35,000 | | | | | | | | | | | |
| 07-58100-6562 | DEBT SERVICE PRINCIPAL 2021A | (530,000) | (530,000) | - | (480,000) | - | (240,000) | (480,000) | (480,000) | (480,000) | (480,000) | (480,000) |
| | GENERAL FUND - 405,000; TID 8 - 75,000 | | | | | | | | | | | |
| 07-58100-6563 | DEBT SERVICE 2021B | (145,000) | - | | (145,000) | - | (72,500) | (145,000) | (145,000) | (145,000) | (145,000) | (145,000) |
| | WATER | | | | | | | | | | | |
| 07-58100-6564 | DEBT SERVICE PRINCIPAL 2021C | (95,000) | - | | (95,000) | - | (47,500) | (95,000) | (95,000) | (95,000) | (95,000) | (95,000) |
| | SEWER | | | | | | | | | | | |
| 07-58100-6570 | DEBT SERVICE PRINCIPAL 2022A | (1,085,000) | (1,085,000) | - | (1,020,000) | - | (510,000) | (1,020,000) | (1,020,000) | (1,020,000) | (1,020,000) | (1,020,000) |
| | GENERAL FUND - 695,000; AMBULANCE - 325,000 | | | | | | | | | | | |
| 07-58100-6580 | DEBT SERVICE PRINCIPAL 2023A | (150,000) | (150,000) | - | (110,000) | - | (55,000) | (110,000) | (110,000) | (110,000) | (110,000) | (110,000) |
| | GENERAL FUND - 45,000; ROOM TAX - 65,000 | | | | | | | | | | | |
| 07-58100-6590 | DEBT SERVICE PRINCIPAL 2024A | - | - | - | (170,000) | - | (85,000) | (170,000) | (170,000) | (170,000) | (170,000) | (170,000) |
| | GENERAL FUND - 145,000; ROOM TAX - 25,000 | | | | | | | | | | | |
| | PRINCIPAL PAYMENTS TOTAL | (2,630,000) | (2,390,000) | - | (2,305,000) | - | (1,152,500) | (2,645,000) | (2,645,000) | (2,645,000) | (2,645,000) | (2,645,000) |

FUND: 7 - DEBT SERVICE

| ACCOUNT NUMBER | ACCOUNT NAME | 2024 BUDGET | 2024 ACTUAL | (OVER)/ UNDER | 2025 BUDGET | 6 MONTHS 2025 ACTUAL | 6 MONTHS 2025 PROJECTION | PRELIMINARY 2026 BUDGET | DEPT. HEAD 2026 BUDGET | COMMITTEE 2026 BUDGET | PROPOSED 2026 BUDGET | ADOPTED 2026 BUDGET |
|---|-------------------|-------------|-------------|---------------|-------------|----------------------|--------------------------|-------------------------|------------------------|-----------------------|----------------------|---------------------|
| OTHER FISCAL CHARGES | | | | | | | | | | | | |
| 07-58290-6320 | FIS CHG SUPERFUND | - | - | - | - | - | - | - | - | - | - | - |
| 07-58290-6430 | FIS CHG 2014A | - | - | - | - | - | - | - | - | - | - | - |
| 07-58290-6470 | FIS CHG 2017A | (400) | (296) | 104 | (400) | - | (200) | (400) | (400) | (400) | (400) | (400) |
| 07-58290-6560 | FIS CHG 2020A | (400) | (400) | - | (400) | (400) | (200) | (400) | (400) | (400) | (400) | (400) |
| 07-58290-6561 | FIS CHG 2020B | (400) | (400) | - | (400) | (400) | (200) | (400) | (400) | (400) | (400) | (400) |
| 07-58290-6562 | FIS CHG 2021A | (400) | (400) | - | (400) | - | (200) | (400) | (400) | (400) | (400) | (400) |
| 07-58290-6563 | FIS CHG 2021B | (400) | (400) | - | (400) | - | (200) | (400) | (400) | (400) | (400) | (400) |
| 07-58290-6564 | FIS CHG 2021C | (400) | (400) | - | (400) | - | (200) | (400) | (400) | (400) | (400) | (400) |
| 07-58290-6570 | FIS CHG 2022A | (400) | (400) | - | (400) | (400) | (200) | (400) | (400) | (400) | (400) | (400) |
| 07-58290-6580 | FIS CHG 2023A | - | - | - | - | - | - | (400) | (400) | (400) | (400) | (400) |
| 07-58290-6590 | FIS CHG 2024A | - | - | - | - | - | - | (400) | (400) | (400) | (400) | (400) |
| 07-58290-6600 | FIS CHG 2025A | - | - | - | - | - | - | (400) | (400) | (400) | (400) | (400) |
| OTHER FISCAL CHARGES TOTAL | | (2,800) | (2,696) | 104 | (2,800) | (1,200) | (1,400) | (2,800) | (2,800) | (2,800) | (2,800) | (2,800) |
| OTHER FISCAL CHARGES | | | | | | | | | | | | |
| 07-59800-6000 | BOND ISS COSTS DS | (3,800) | - | 3,800 | (3,800) | - | (1,900) | (3,800) | (3,800) | (3,800) | (3,800) | (3,800) |
| DEBT SERVICE FISCAL CHARGES PW TOTAL | | (3,800) | - | 3,800 | (3,800) | - | (1,900) | (3,800) | (3,800) | (3,800) | (3,800) | (3,800) |
| DEBT SERVICE TOTAL EXPENDITURES | | (3,608,618) | (3,506,424) | (137,807) | (3,444,287) | (1,200) | (1,722,144) | (3,784,287) | (3,784,287) | (3,784,287) | (3,784,287) | (3,784,287) |
| DEBT SERVICE NET REVENUE OVER EXPENDITURES | | (803) | (328,199) | | 339,195 | (1,200) | 169,598 | (805) | (805) | (805) | (805) | (805) |
| DEBT SERVICE FUND BALANCE FORWARD | | 1,197,670 | 436,765 | | 108,566 | 108,566 | 107,366 | 276,964 | 276,964 | 276,964 | 276,964 | 276,964 |
| DEBT SERVICE FUND BALANCE | | 1,196,868 | 108,566 | | 447,762 | 107,366 | 276,964 | 276,160 | 276,160 | 276,160 | 276,160 | 276,160 |

FUND: 8 - CAPITAL PROJECTS

| ACCOUNT NUMBER | ACCOUNT NAME | 2024 BUDGET | 2024 ACTUAL | (OVER)/ UNDER | 2025 BUDGET | 6 MONTHS 2025 ACTUAL | 6 MONTHS 2025 PROJECTION | PRELIMINARY 2026 BUDGET | DEPT. HEAD 2026 BUDGET | COMMITTEE 2026 BUDGET | PROPOSED 2026 BUDGET | ADOPTED 2026 BUDGET |
|--|---|------------------|------------------|------------------|------------------|----------------------|--------------------------|-------------------------|------------------------|-----------------------|----------------------|---------------------|
| REVENUE | | | | | | | | | | | | |
| 08-41110 | GENERAL PROPERTY TAX | - | - | - | - | - | - | - | - | - | - | - |
| 08-48110 | INTEREST INCOME | 75,000 | 240,867 | (165,867) | 50,000 | - | 25,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 |
| 08-48440 | CAP PROJECT INS RECOV-OTHER | - | - | - | - | - | - | - | - | - | - | - |
| 08-48500 | CAPITAL PROJECT DONATIONS | 400,000 | 121,152 | 278,848 | - | - | - | - | - | - | - | - |
| 08-48900 | OTHER MISC REVENUE | - | 25,632 | (25,632) | - | - | - | - | - | - | - | - |
| 08-49100 | PROCEEDS FROM LT DEBT | 2,598,500 | 2,605,000 | (6,500) | 2,418,000 | - | 1,209,000 | 6,775,000 | 6,775,000 | 6,775,000 | 6,775,000 | 6,775,000 |
| 08-49200 | PREMIUM ON LT DEBT | - | 42,957 | (42,957) | - | - | - | - | - | - | - | - |
| 08-49200 | TRANSFER FR OTHER FUNDS | 100,000 | - | 100,000 | 100,000 | - | 50,000 | 94,266 | 94,266 | 94,266 | 94,266 | 94,266 |
| | 1% ROOM TAX FOR REC PARK PROJECTS | - | - | - | - | - | - | - | - | - | - | - |
| 08-49300 | FUND BALANCE APPLIED | 625,000 | - | 625,000 | - | - | - | - | - | - | - | - |
| CAPITAL PROJECTS DEPARTMENT TOTAL REVENUE | | 3,798,500 | 3,035,608 | 762,892 | 2,568,000 | - | 1,284,000 | 6,919,266 | 6,919,266 | 6,919,266 | 6,919,266 | 6,919,266 |
| EXPENDITURES | | | | | | | | | | | | |
| GENERAL GOVERNMENT | | | | | | | | | | | | |
| 08-57140-8200 | CAP PROJECT BLDGS OUT BUILDING | (149,000) | (89,964) | (59,036) | - | - | - | - | - | - | - | - |
| 08-57140-8300 | BLDGS OUTLAY EQUIPMENT | - | - | - | - | - | - | - | - | - | - | - |
| 08-57190-1140 | CAP PROJECT GEN GOVT OUTLA | (70,000) | (1,500) | (68,500) | - | - | - | - | - | - | - | - |
| 08-57190-8300 | GEN GOVT OUTLAY EQUIPMENT | - | - | - | (25,000) | - | (12,500) | (25,000) | (25,000) | (25,000) | (25,000) | (25,000) |
| | IT EQUIPMENT - \$4800 WINDOWS SERVER;\$3200 PD COMPUTERS;\$17,000 OTHER COMPUTER UPGRADES | - | - | - | - | - | - | - | - | - | - | - |
| GENERAL GOVERNMENT TOTAL | | (219,000) | (91,464) | (127,536) | (25,000) | - | (12,500) | (25,000) | (25,000) | (25,000) | (25,000) | (25,000) |
| PUBLIC SAFETY | | | | | | | | | | | | |
| 08-57210-8200 | LAW ENF BUILDINGS | (13,500) | (13,500) | - | - | - | - | - | - | - | - | - |
| 08-57210-8300 | LAW ENF OUT EQUIPMENT | - | 29 | (29) | - | - | - | (7,000) | (7,000) | (7,000) | (7,000) | (7,000) |

FUND: 8 - CAPITAL PROJECTS

| ACCOUNT NUMBER | ACCOUNT NAME | 2024 BUDGET | 2024 ACTUAL | (OVER)/ UNDER | 2025 BUDGET | 6 MONTHS 2025 ACTUAL | 6 MONTHS 2025 PROJECTION | PRELIMINARY 2026 BUDGET | DEPT. HEAD 2026 BUDGET | COMMITTEE 2026 BUDGET | PROPOSED 2026 BUDGET | ADOPTED 2026 BUDGET |
|----------------|---|-------------|-------------|---------------|-------------|----------------------|--------------------------|-------------------------|------------------------|-----------------------|----------------------|---------------------|
| 08-57210-8400 | LAW ENF OUT VEHICLE | (123,000) | (119,112) | (3,888) | (123,000) | (111,887) | (61,500) | (58,000) | (58,000) | (58,000) | (58,000) | (58,000) |
| | 58,000 1 MARKED SQUAD CARS | | | | | | | | | | | |
| 08-57220-8200 | FIRE PROTECTION BUILDINGS | - | (45,064) | 45,064 | - | (1,540) | - | - | - | - | - | - |
| 08-57220-8300 | FIRE OUTLAY EQUIPMENT | - | - | - | (1,030,000) | (108,563) | (515,000) | - | - | - | - | - |
| 08-57220-8400 | CAP PROJ FIRE OUTLAY VEHICLE | - | - | - | (75,000) | - | (37,500) | - | - | - | - | - |
| | PUBLIC SAFETY TOTAL | (136,500) | (177,647) | 41,147 | (1,228,000) | (221,990) | (614,000) | (65,000) | (65,000) | (65,000) | (65,000) | (65,000) |
| | PUBLIC WORKS | | | | | | | | | | | |
| 08-57324-8300 | CAPITAL PROJECT HWY EQUIP OUT | - | - | - | (350,000) | (231,941) | (175,000) | - | - | - | - | - |
| 08-57327-8200 | CAP PROJ HWY EQUIPMENT OUTLAY | (100,000) | (82,846) | (17,154) | - | - | - | - | - | - | - | - |
| 08-57331-8400 | CAPITAL PROJECT HWY/STREET OUT | - | - | - | - | - | - | - | - | - | - | - |
| 08-57331-8500 | CAPITAL PROJECT HWY/STREET OUT | (1,450,000) | (1,485,701) | 35,701 | (250,000) | (31,626) | (125,000) | (250,000) | (250,000) | (250,000) | (250,000) | (250,000) |
| | 250,000 SEAL COATING AND CONCRETE MAINTENANCE | | | | | | | | | | | |
| 08-57331-8550 | CAPITAL PROJECT HWY/STREET OUT | - | - | - | - | - | - | - | - | - | - | - |
| 08-57331-8551 | CAPITAL PROJECT HWY/STREET OUT | - | - | - | - | - | - | - | - | - | - | - |
| 08-57331-8552 | CAPITAL PROJECT HWY/STREET OUT | - | - | - | - | - | - | - | - | - | - | - |
| 08-57351-8100 | CAPITAL PROJECT AIRPORT OUTLAY | - | - | - | - | - | - | - | - | - | - | - |
| 08-57420-8300 | REFUSE VEHICLES OUTLAY | - | (403,273) | 403,273 | - | - | - | - | - | - | - | - |
| 08-57435-8300 | RECYCLING OUTLY EQUIPMENT | - | - | - | - | - | - | - | - | - | - | - |
| 08-57435-8400 | RECYCLING OUTLY VEHICLES | - | - | - | - | - | - | - | - | - | - | - |
| | PUBLIC WORKS TOTAL | (1,550,000) | (1,971,820) | 421,820 | (600,000) | (263,567) | (300,000) | (250,000) | (250,000) | (250,000) | (250,000) | (250,000) |

FUND: 8 - CAPITAL PROJECTS

| ACCOUNT NUMBER | ACCOUNT NAME | 2024 BUDGET | 2024 ACTUAL | (OVER)/ UNDER | 2025 BUDGET | 6 MONTHS 2025 ACTUAL | 6 MONTHS 2025 PROJECTION | PRELIMINARY 2026 BUDGET | DEPT. HEAD 2026 BUDGET | COMMITTEE 2026 BUDGET | PROPOSED 2026 BUDGET | ADOPTED 2026 BUDGET |
|--|--------------------------------|--------------------|--------------------|------------------|--------------------|----------------------|--------------------------|-------------------------|------------------------|-----------------------|----------------------|---------------------|
| CULTURE, RECREATION & EDUCATION | | | | | | | | | | | | |
| 08-57620-8100 | CAP PROJ PARKS OUTLAY LAND | - | 69,273 | (69,273) | (325,000) | (22,294) | (162,500) | (635,000) | (635,000) | (635,000) | (635,000) | (635,000) |
| 635,000 Rec Trail - Aquatic Center to Tomah Health | | | | | | | | | | | | |
| 08-57620-8200 | CAP PROJ PARKS OUTLAY BUILDING | (1,685,000) | (2,755,963) | 1,070,963 | (40,000) | (159,081) | (20,000) | - | - | - | - | - |
| 08-57620-8300 | PARKS OUTLAY EQUIPMENT | (48,000) | (50,546) | 2,546 | - | - | - | - | - | - | - | - |
| 08-57620-8400 | OTHER PARK OUTLAY VEHICLE | - | - | - | - | - | - | - | - | - | - | - |
| 08-57621-8100 | REC PARK OUTLAY LAND | - | (68,843) | 68,843 | (200,000) | (64,777) | (100,000) | - | - | - | - | - |
| 08-57621-8200 | REC PARK OUTLAY BUILDING | - | (3,870) | 3,870 | - | - | - | - | - | - | - | - |
| 08-57621-8300 | REC PARK OUTLAY EQUIPMENT | (100,000) | (98,402) | (1,598) | (100,000) | (39,102) | (50,000) | (94,266) | (94,266) | (94,266) | (94,266) | (94,266) |
| 1% ROOM TAX | | | | | | | | | | | | |
| 08-57621-8400 | REC PARK CAPITAL PROJ VEHICLES | - | - | - | - | - | - | - | - | - | - | - |
| 08-57622-8300 | CAPITAL PROJECT AQUATIC CENTER | - | - | - | - | - | - | - | - | - | - | - |
| CULTURE, RECREATION & EDUCATION TOTAL | | (1,833,000) | (2,908,352) | 1,075,352 | (665,000) | (285,255) | (332,500) | (729,266) | (729,266) | (729,266) | (729,266) | (729,266) |
| OTHER FINANCING SOURCES | | | | | | | | | | | | |
| 08-59200-7330 | TRANSFER TO DEBT SERVICE | - | - | - | - | - | - | - | - | - | - | - |
| 08-59200-7380 | TRANSFERS TO OTHER FUNDS | - | - | - | - | - | - | (5,800,000) | (5,800,000) | (5,800,000) | (5,800,000) | (5,800,000) |
| TRANS TO WATER & SEWER - 1,000,000 SEWER, 2,400,000 SEWER, 2,400,000 WATER | | | | | | | | | | | | |
| 08-59800-2100 | CAPITAL PROJECT BOND ISS COSTS | - | (116,194) | 116,194 | - | - | - | - | - | - | - | - |
| OTHER FINANCING SOURCES TOTAL | | - | (116,194) | 116,194 | - | - | - | (5,800,000) | (5,800,000) | (5,800,000) | (5,800,000) | (5,800,000) |
| CAPITAL PROJECTS TOTAL EXPENDITURES | | (3,738,500) | (5,265,476) | 1,526,976 | (2,518,000) | (770,811) | (1,259,000) | (6,869,266) | (6,869,266) | (6,869,266) | (6,869,266) | (6,869,266) |
| CAPITAL PROJECTS NET REVENUE OVER EXPENDITURES | | 60,000 | (2,229,868) | | 50,000 | (770,811) | 25,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 |
| CAPITAL PROJECTS FUND BALANCE FORWARD | | 261,186 | (2,447,920) | | 1,903,380 | 1,903,380 | 1,132,570 | 1,157,570 | 1,157,570 | 1,157,570 | 1,157,570 | 1,157,570 |
| CAPITAL PROJECTS FUND BALANCE | | 321,186 | (4,677,788) | | 1,953,380 | 1,132,570 | 1,157,570 | 1,207,570 | 1,207,570 | 1,207,570 | 1,207,570 | 1,207,570 |

Tomah Public Library

MISSION

We continue to strive to provide top-tier materials and services for our community. As such, we are committed to conscientiously using donation money we have received to provide quality services for all. By professionally vetting resources, we can assure everyone visiting the Library has access to the best library materials currently available. Whether it is books for kids, how-to books, or a book with a story that inspires, we aim to ensure that we foster the love of reading and learning for current and future generations.

DEPARTMENT ACHIEVEMENTS

In 2025 the Tomah Public Library was confronted with a difficult decision, should the Library pay annual costly fees to join the Winding Rivers Library System? Faced with volatile national policies that threatened patrons' access to library materials, we carefully decided that it was necessary to take this step now to in order to guarantee that access. The decision to join WRLS was not taken lightly as the Tomah Library staff recognizes and takes seriously our responsibility to ensure that the goal of libraries continues to be met, "Libraries were created to preserve and share knowledge, evolving from ancient clay tablets to modern community hubs, serving as centers for education, self-improvement, culture, and civic engagement, ensuring information access beyond the elite for broader societal advancement".

2026 DEPARTMENT GOALS

In 2026, we will continue to monitor the preservation of the Library building and grounds. We are extremely grateful to be working closely with the Tomah Public Works Department to maintain this historic building.

FUND: 10 - LIBRARY

| ACCOUNT NUMBER | ACCOUNT NAME | 2024 BUDGET | 2024 ACTUAL | (OVER)/ UNDER | 2025 BUDGET | 6 MONTHS 2025 ACTUAL | 6 MONTHS 2025 PROJECTION | PRELIMINARY 2026 BUDGET | DEPT. HEAD 2026 BUDGET | COMMITTEE 2026 BUDGET | PROPOSED 2026 BUDGET | ADOPTED 2026 BUDGET |
|---|--|-------------|-------------|---------------|-------------|----------------------|--------------------------|-------------------------|------------------------|-----------------------|----------------------|---------------------|
| REVENUE | | | | | | | | | | | | |
| 10-41110 | GENERAL PROPERTY TAX | 296,035 | 296,035 | - | 297,427 | - | 148,714 | 267,559 | 267,559 | 267,559 | 267,559 | 267,559 |
| 10-43300 | GENERAL FEDERAL GRANT-OTHER | - | - | - | - | - | - | - | - | - | - | - |
| NO ANTICIPATED FEDERAL GRANTS FOR FY26. | | | | | | | | | | | | |
| 10-43790 | COUNTY AID FOR LIBRARY MONROE COUNTY AID: \$224,030 JUNEAU COUNTY AID: \$9,193 JACKSON COUNTY AID: \$5,735 VERNON COUNTY AID: \$734 LA CROSSE COUNTY AID: \$51 | 194,158 | 194,157 | (1) | 199,352 | 17,340 | 99,676 | 239,743 | 239,743 | 239,743 | 239,743 | 239,743 |
| 10-45223 | JUDGEMENT-OTHER EQUIPMENT \$0 WILL BE BUDGETED FOR FY26 DUE TO LACK OF HISTORICAL DATA; HOWEVER, OVER FY26 AND FY27 THE CITY WILL MONITOR THIS REVENUE SOURCE TO DETERMINE AVERAGES FROM WHICH TO ESTIMATE FUTURE BUDGETS. | 50 | - | (50) | 50 | - | 25 | - | - | - | - | - |
| 10-46710 | LIBRARY REVENUE OVERDUE FEES: \$1 FOR BOOKS \$5 FOR MOVIES THESE FEES ARE APPROVED BY THE LIBRARY BOARD. CURRENT REVENUE IS \$4,095 AS OF 2 SEPTEMBER 2025; END OF YEAR ESTIMATED REVENUE IS \$6,142 | 5,000 | 6,247 | 1,247 | 5,000 | 2,973 | 2,500 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| 10-48110 | INTEREST INCOME NOTE: THIS ACCOUNT REQUIRES LIBRARY BOARD APPROVAL PER WISCONSIN STATE LAW. FY20: \$3,453 FY21: \$0 FY22: \$2,427 FY23: \$13,958 FY24: \$58,987 (THE SIGNIFICANT INCREASE IN INTEREST INCOME IS ATTRIBUTED TO A \$1,000,000 DONATION TO THE LIBRARY TRUST FUND DURING FY23) FY25: STILL BEING ACCOUNTED FOR. OF NOTE, AN ADDITIONAL \$375,000 DONATION TO THE LIBRARY TRUST FUND OCCURED DURING THIS FY. NOTE: BASE CONTRIBUTION FROM THE TRUST IS \$50,000, AND THEY ARE CONTRIBUTING ANOTHER \$27,000. | 5,000 | 58,987 | 53,987 | 50,000 | - | 25,000 | 77,000 | 77,000 | 77,000 | 77,000 | 77,000 |
| 10-48500 | DONATIONS | 5,000 | 18,255 | 13,255 | 5,000 | 2,550 | 2,500 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| 10-48502 | LIBRARY TRUST DONATIONS-GRANTS | 2,000 | 3,578 | 1,578 | - | - | - | - | - | - | - | - |
| 10-48504 | DONATIONS-FOUNTAIN | 100 | 180 | 80 | 100 | - | 50 | - | - | - | - | - |
| 10-48507 | DONATIONS-KRUKAR INT CURRENT REVENUE IS \$9,296 AS OF 21 OCTOBER 2025; ESTIMATED END OF YEAR REVENUE IS \$18,593. | - | 22,462 | 22,462 | 30,000 | 9,296 | 15,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 |

FUND: 10 - LIBRARY

| ACCOUNT NUMBER | ACCOUNT NAME | 2024 BUDGET | 2024 ACTUAL | (OVER)/ UNDER | 2025 BUDGET | 6 MONTHS 2025 ACTUAL | 6 MONTHS 2025 PROJECTION | PRELIMINARY 2026 BUDGET | DEPT. HEAD 2026 BUDGET | COMMITTEE 2026 BUDGET | PROPOSED 2026 BUDGET | ADOPTED 2026 BUDGET |
|--|--|----------------|----------------|---------------|----------------|----------------------|--------------------------|-------------------------|------------------------|-----------------------|----------------------|---------------------|
| 10-48900 | MISC REVENUE | 1,500 | 2,978 | 1,478 | 1,500 | - | 750 | - | - | - | - | - |
| 10-49300 | FUND BALANCE APPLIED | 63,000 | - | (63,000) | - | - | - | - | - | - | - | - |
| LIBRARY TOTAL REVENUE | | 571,843 | 602,878 | 31,035 | 588,429 | 32,159 | 294,215 | 614,302 | 614,302 | 614,302 | 614,302 | 614,302 |
| EXPENDITURES | | | | | | | | | | | | |
| PERSONNEL | | | | | | | | | | | | |
| 10-55110-1100 | LIBRARY SAL-MANAGERIAL | (87,067) | (87,214) | (147) | (90,041) | (45,022) | (45,020) | (93,582) | (93,582) | (93,582) | (93,582) | (93,582) |
| 100% OF DIRECTOR OF PUBLIC LIBRARY SALARY: GRADE N, STEP 8 INCREASED TO GRADE N, STEP 9 PLUS 2.7% = \$93,582. | | | | | | | | | | | | |
| DIRECTOR PLANS TO RETIRE IN EITHER MAY OR JUNE OF 2026, WILL PLAN FOR FULL SALARY FOR ENTIRE FY KNOWING THAT REPLACEMENT WILL MOST LIKELY BE OFFERED BELOW GRADE N, STEP 9. MUST BUDGET FOR LEAVE BALANCE PAYOUTS IN SEPARATE ACCOUNT. | | | | | | | | | | | | |
| 10-55110-1120 | LIBRARY SAL-SUPPORT | - | (433) | (433) | - | (144) | - | (600) | (600) | (600) | (600) | (600) |
| CURRENT RATE OF EXPENDITURE IS \$345.49 AS OF 22 AUGUST 2025, END OF YEAR ESTIMATED EXPENDITURE IS \$518.24. | | | | | | | | | | | | |
| THIS EXPENDITURE IS CHARGED TO THE LIBRARY FUND AND CREDITED TO THE GENERAL FUND TO ACCOUNT FOR THE MAINTENANCE CUSTODIAN PERFORMING MINOR FACILITIES MAINTENANCE ON THE LIBRARY. | | | | | | | | | | | | |
| 10-55110-1130 | LIBRARY SAL-OPERATION | (254,541) | (220,566) | 33,975 | (253,119) | (113,668) | (126,560) | (262,651) | (262,651) | (262,651) | (262,651) | (262,651) |
| TOTAL WAGES: \$262,651 | | | | | | | | | | | | |
| 1 ADULT LIBRARIAN: GRADE J, STEP 6 INCREASED TO GRADE J, STEP 7 PLUS 2.7% COLA = \$68,236 | | | | | | | | | | | | |
| 1 YOUNG ADULT AND CHILDREN LIBRARIAN: GRADE J, STEP 6 INCREASED TO GRADE J, STEP 7 PLUS 2.7% COLA = \$68,236 | | | | | | | | | | | | |
| 1 LIBRARY ASSISTANT: GRADE D, STEP 4 INCREASED TO GRADE D, STEP 5 PLUS 2.7% COLA = \$39,810 | | | | | | | | | | | | |
| 1 LIBRARY ASSISTANT: GRADE D, STEP 15 (MAX) PLUS 2.7% COLA = \$44,786 | | | | | | | | | | | | |
| 1 LIBRARY AIDE: GRADE C, STEP 15 (MAX) PLUS 2.7% COLA = \$41,583 | | | | | | | | | | | | |
| 10-55110-1140 | LIBRARY OVERTIME | - | (63) | (63) | - | (151) | - | - | - | - | - | - |
| OVERTIME NOT AUTHORIZED. | | | | | | | | | | | | |
| 10-55110-1250 | LIBRARY LONGEVITY DIRECTOR: \$900/YR (MAX) | (2,640) | (2,480) | 160 | (2,280) | (1,290) | (1,140) | (2,875) | (2,875) | (2,875) | (2,875) | (2,875) |
| 1 ADULT LIBRARIAN: \$50/MO FOR 2 MONTHS, THEN \$55/MO FOR 10 MONTHS = \$650 | | | | | | | | | | | | |
| 1 YOUNG ADULT AND CHILDREN LIBRARIAN: \$660/YEAR | | | | | | | | | | | | |
| 1 LIBRARY ASSISTANT: \$10/MO FOR 1 MONTH AND \$15/MO FOR 11 MONTHS = \$175 | | | | | | | | | | | | |
| 1 LIBRARY ASSISTANT: \$40 FOR 10 MONTHS AND \$45 FOR 2 MONTHS = \$490 | | | | | | | | | | | | |
| 1 LIBRARY AIDE: NOT ELIGIBLE AS PART TIME EMPLOYEE | | | | | | | | | | | | |
| TOTAL LONGEVITY BUDGET: \$2,875 | | | | | | | | | | | | |
| 10-55110-1310 | LIBRARY WIS RETIREMENT | (23,571) | (20,340) | 3,231 | (22,950) | (10,615) | (11,475) | (25,692) | (25,692) | (25,692) | (25,692) | (25,692) |
| WRS CONTRIBUTION BASED ON EMPLOYEE WAGES. | | | | | | | | | | | | |
| 10-55110-1320 | LIBRARY SOCIAL SECURITY | (26,335) | (23,353) | 2,982 | (25,620) | (11,962) | (12,810) | (27,298) | (27,298) | (27,298) | (27,298) | (27,298) |
| SOCIAL SECURITY CONTRIBUTION BASED ON EMPLOYEE WAGES. | | | | | | | | | | | | |

FUND: 10 - LIBRARY

| ACCOUNT NUMBER | ACCOUNT NAME | 2024 BUDGET | 2024 ACTUAL | (OVER)/ UNDER | 2025 BUDGET | 6 MONTHS 2025 ACTUAL | 6 MONTHS 2025 PROJECTION | PRELIMINARY 2026 BUDGET | DEPT. HEAD 2026 BUDGET | COMMITTEE 2026 BUDGET | PROPOSED 2026 BUDGET | ADOPTED 2026 BUDGET |
|----------------|--|------------------|------------------|---------------|------------------|----------------------|--------------------------|-------------------------|------------------------|-----------------------|----------------------|---------------------|
| 10-55110-1330 | LIBRARY LIFE INSURANCE | (850) | (928) | (78) | (850) | (489) | (425) | (1,064) | (1,064) | (1,064) | (1,064) | (1,064) |
| | DIRECTOR: \$643 | | | | | | | | | | | |
| | 1 ADULT LIBRARIAN: \$183 | | | | | | | | | | | |
| | 1 YOUNG ADULT AND CHILDREN LIBRARIAN: \$67 | | | | | | | | | | | |
| | 1 LIBRARY ASSISTANT: \$106 | | | | | | | | | | | |
| | 1 LIBRARY ASSISTANT: \$65 | | | | | | | | | | | |
| | 1 LIBRARY AIDE: \$0 | | | | | | | | | | | |
| | TOTAL LIFE INSURANCE BUDGET: \$1,064 | | | | | | | | | | | |
| 10-55110-1340 | LIBRARY MED HEALTH INSURANCE | (55,848) | (53,292) | 2,556 | (56,464) | (28,343) | (28,232) | (96,244) | (96,244) | (96,244) | (96,244) | (96,244) |
| | REALISTIC BUDGET BASED ON CURRENT EMPLOYEE ELECTIONS AND NON-ELECTIONS. | | | | | | | | | | | |
| 10-55110-1350 | LIBRARY INCOME CONT | - | - | - | - | - | - | - | - | - | - | - |
| | NO PREMIUM AT THIS TIME FOR THE EMPLOYEE NOR THE EMPLOYER. | | | | | | | | | | | |
| | PERSONNEL TOTAL | (450,852) | (408,669) | 42,183 | (451,324) | (211,685) | (225,662) | (510,006) | (510,006) | (510,006) | (510,006) | (510,006) |
| | OPERATIONS | | | | | | | | | | | |
| 10-55110-2200 | LIBRARY UTIL-GAS | (5,000) | (1,939) | 3,061 | (4,000) | (2,618) | (2,000) | (5,000) | (5,000) | (5,000) | (5,000) | (5,000) |
| | WE ENERGIES IS THE PROVIDER. | | | | | | | | | | | |
| | 2023: \$3,566 | | | | | | | | | | | |
| | 2024: \$3,074 (DISCREPANCY WITH RECORDED AMOUNT DUE TO WE ENERGIES CREDIT APPLIED IN 2024 FOR UNKNOWN REASON) | | | | | | | | | | | |
| | 2025: CURRENT RATE OF EXPENDITURE IS \$3,091.99 AS OF 21 AUGUST 2025, END OF YEAR RATE OF EXPENDITURE \$4,530. | | | | | | | | | | | |
| | ACCOUNTING FOR INFLATION: \$4,530 PLUS 4.86% = \$4,751 | | | | | | | | | | | |
| 10-55110-2210 | LIBRARY UTIL-ELECTRIC | (12,000) | (8,736) | 3,264 | (10,000) | (4,128) | (5,000) | (10,000) | (10,000) | (10,000) | (10,000) | (10,000) |
| | ALLIANT ENERGY IS THE PROVIDER. | | | | | | | | | | | |
| | 2023: \$8,532 | | | | | | | | | | | |
| | 2024: \$9,204 | | | | | | | | | | | |
| | 2025: CURRENT RATE OF EXPENDITURE IS \$6,089.66, END OF YEAR ESTIMATE IS \$9,135. | | | | | | | | | | | |
| | ACCOUNTING FOR INFLATION: \$9,135 PLUS 5.4% = \$9,629. | | | | | | | | | | | |
| 10-55110-2220 | LIBRARY UTIL-W&S | (2,000) | (2,097) | (97) | (2,000) | (603) | (1,000) | (2,000) | (2,000) | (2,000) | (2,000) | (2,000) |
| | CURRENT RATE OF EXPENDITURE IS \$1,055.27 AS OF 16 JULY 2025, END OF YEAR ESTIMATED EXPENDITURE = \$1,810. | | | | | | | | | | | |
| | NO RATE INCREASE IN FY26. | | | | | | | | | | | |
| 10-55110-2230 | LIBRARY UTIL-TELEPHONE | (2,000) | (1,728) | 272 | (2,000) | (605) | (1,000) | (1,300) | (1,300) | (1,300) | (1,300) | (1,300) |
| | CURRENT RATE OF EXPENDITURE IS \$725.01 AS OF 17 JULY 2025, END OF YEAR ESTIMATED EXPENDITURE IS \$1,243. | | | | | | | | | | | |
| | ACCOUNTING FOR INFLATION: \$1243 PLUS 3.5% = \$1,287 | | | | | | | | | | | |
| 10-55110-2900 | LIBRARY SERVICE CONTRACTS | (15,500) | (20,316) | (4,816) | (15,500) | (8,024) | (7,750) | (16,600) | (16,600) | (16,600) | (16,600) | (16,600) |

FUND: 10 - LIBRARY

| ACCOUNT NUMBER | ACCOUNT NAME | 2024 BUDGET | 2024 ACTUAL | (OVER)/ UNDER | 2025 BUDGET | 6 MONTHS 2025 ACTUAL | 6 MONTHS 2025 PROJECTION | PRELIMINARY 2026 BUDGET | DEPT. HEAD 2026 BUDGET | COMMITTEE 2026 BUDGET | PROPOSED 2026 BUDGET | ADOPTED 2026 BUDGET |
|--|--|-------------|-------------|---------------|-------------|----------------------|--------------------------|-------------------------|------------------------|-----------------------|----------------------|---------------------|
| CURRENT RATE OF EXPENDITURE IS \$9,323.43, END OF YEAR EXPENDITURE ESTIMATE IS \$15,984. | | | | | | | | | | | | |
| ACCOUNTING FOR INFLATION: \$15,984 PLUS 3.5% = \$16,544 | | | | | | | | | | | | |
| EXAMPLES: CLEANING SERVICE: \$752/MO EO JOHNSON (COPIER SERVICE AND MAINTENANCE) TERMINIX (PEST CONTROL) NET SUPPORT INCORPORATED (PUBLIC INTERNET MONITORING SERVICE) MOVIE RENTAL LICENSING OTIS ELEVATOR COMPANY (ELEVATOR SERVICE AND MAINTENANCE) BUREAU VERITAS SUMMIT FIRE PROTECTION | | | | | | | | | | | | |
| 10-55110-3100 | LIBRARY OFFICE SUPPLIES | (15,000) | (5,992) | 9,008 | (15,000) | (5,279) | (7,500) | (10,000) | (10,000) | (10,000) | (10,000) | (10,000) |
| CURRENT RATE OF EXPENDITURE IS \$6,777.32 AS OF 19 JULY 2025, END OF YEAR ESTIMATED EXPENDITURE IS \$11,619. | | | | | | | | | | | | |
| ACCOUNTING FOR INFLATION: \$11,619 PLUS 3.5% = \$12,026. WILL BUDGET \$10,000 FOR FY26 AS THERE IS A CORRESPONDING REVENUE ACCOUNT FOR WHICH DONATIONS FROM FRIENDS OF THE LIBRARY ARE DEPOSITED WITH THE INTENT OF OFFSETTING THIS EXPENDITURE. | | | | | | | | | | | | |
| 10-55110-3250 | LIBRARY ASOC DUES DIRECTOR: \$0 | (100) | - | 100 | (100) | - | (50) | - | - | - | - | - |
| 10-55110-3300 | LIBRARY TRAVEL | (500) | - | 500 | (500) | - | (250) | (250) | (250) | (250) | (250) | (250) |
| WILL KEEP A TRAVEL BUDGET EVEN THOUGH THERE HAS BEEN NO EXPENDITURE IN THE LAST TWO YEARS DUE TO THE FACT THAT IN FY26 THE TOMAH PUBLIC LIBRARY WILL BE JOINING THE WINDING RIVERS LIBRARY CONSORTIUM. BUDGET WILL BE REDUCED TO \$250. | | | | | | | | | | | | |
| 10-55110-3350 | LIBRARY TRAINING CUSTOMER SERVICE TRAINING COMPUTER TRAINING CONTINUING EDUCATION CLASSES (20 HOURS PER YEAR) | (1,000) | (849) | 152 | (1,000) | (525) | (500) | (1,000) | (1,000) | (1,000) | (1,000) | (1,000) |
| 10-55110-3400 | LIBRARY OPERATING SUPPLIES | - | (18,104) | (18,104) | - | - | - | (20,000) | (20,000) | (20,000) | (20,000) | (20,000) |
| TRUSTPOINT SERVICES | | | | | | | | | | | | |
| 10-55110-3420 | LIBRARY ADULT DEPT BOOKS | (26,000) | (22,058) | 3,942 | (26,000) | (7,579) | (13,000) | (26,000) | (26,000) | (26,000) | (26,000) | (26,000) |
| CURRENT RATE OF EXPENDITURES IS \$10,967.49 AS OF 19 JULY 2025, END OF YEAR ESTIMATED EXPENDITURE IS \$18,802. | | | | | | | | | | | | |
| ACCOUNTING FOR INFLATION: \$18,802 PLUS 3.5% = \$19,461. | | | | | | | | | | | | |
| 10-55110-3440 | LIBRARY E-BOOKS | (5,000) | (10,306) | (5,306) | (5,000) | - | (2,500) | (5,580) | (5,580) | (5,580) | (5,580) | (5,580) |
| INCREASE IN BUDGET IS DUE TO BEING INFORMED BY THE WINDING RIVERS LIBRARY CONSORTIUM THAT THIS WILL BE THE NEW RATE FOR FY26. | | | | | | | | | | | | |
| 10-55110-3460 | LIBRARY CHILDRENS BOOKS | (12,000) | (10,778) | 1,222 | (12,000) | (5,254) | (6,000) | (12,000) | (12,000) | (12,000) | (12,000) | (12,000) |
| CURRENT RATE OF EXPENDITURE IS \$7,285.41 AS OF 19 JULY 2025, END OF YEAR EXPENDITURE RATE IS \$12,490. | | | | | | | | | | | | |
| ACCOUNTING FOR INFLATION: \$12,490 PLUS 3.5% = \$12,928. | | | | | | | | | | | | |
| 10-55110-3500 | LIBRARY REPAIR & MAINTENANCE | (6,000) | (8,024) | (2,024) | (6,000) | (1,269) | (3,000) | (6,000) | (6,000) | (6,000) | (6,000) | (6,000) |
| CURRENT RATE OF EXPENDITURE IS \$10,466 AS OF 28 AUGUST 2025; END OF YEAR ESTIMATED EXPENDITURE IS \$15,699. | | | | | | | | | | | | |
| ACCOUNTING FOR INFLATION: \$15,699 + 3.5% = \$16,239. | | | | | | | | | | | | |
| NOTE: DEAN'S REFRIGERATION AND HEATING DELIVERED SEVERAL LARGE INVOICES FOR WORK CONDUCTED PRIOR TO FY25, CAUSING THIS EXPENDITURE TO GO OVER BUDGET. THE AMOUNT CHARGED BY DEAN'S IN FY25 ALONE IS \$8,552. | | | | | | | | | | | | |
| 10-55110-5100 | LIBRARY LIABILITY INSURANCE | (1,190) | (1,190) | - | (1,261) | (585) | (631) | (600) | (600) | (600) | (600) | (600) |

FUND: 10 - LIBRARY

| ACCOUNT NUMBER | ACCOUNT NAME | 2024 BUDGET | 2024 ACTUAL | (OVER)/ UNDER | 2025 BUDGET | 6 MONTHS 2025 ACTUAL | 6 MONTHS 2025 PROJECTION | PRELIMINARY 2026 BUDGET | DEPT. HEAD 2026 BUDGET | COMMITTEE 2026 BUDGET | PROPOSED 2026 BUDGET | ADOPTED 2026 BUDGET |
|--|----------------------------|-------------|-------------|---------------|-------------|----------------------|--------------------------|-------------------------|------------------------|-----------------------|----------------------|---------------------|
| SPECTRUM INSURANCE GROUP | | | | | | | | | | | | |
| CURRENT EXPENDITURE IS \$585. | | | | | | | | | | | | |
| WILL BUDGET \$1200 FOR FY26 DUE TO FLUCUATION OF EXPENDITURE. | | | | | | | | | | | | |
| 10-55110-5110 | LIBRARY PROPERTY INSURANCE | (3,570) | (3,890) | (320) | (4,123) | (4,382) | (2,062) | (4,542) | (4,542) | (4,542) | (4,542) | (4,542) |
| CURRENT EXPENDITURE IS \$4,383 AS OF 6 FEBRUARY 2025 (ONCE A YEAR CHARGE). | | | | | | | | | | | | |
| 10-55110-5120 | LIBRARY WORKER COMP | (500) | (446) | 54 | (473) | (502) | (236) | (406) | (406) | (406) | (406) | (406) |
| CURRENT RATE OF EXPENDITURE IS \$502 (ONCE A YEAR CHARGE). | | | | | | | | | | | | |
| OPERATIONS TOTAL | | (107,360) | (155,384) | (9,091) | (104,957) | (41,351) | (52,479) | (121,278) | (121,278) | (121,278) | (121,278) | (121,278) |

FUND: 10 - LIBRARY

| ACCOUNT NUMBER | ACCOUNT NAME | 2024 BUDGET | 2024 ACTUAL | (OVER)/ UNDER | 2025 BUDGET | 6 MONTHS 2025 ACTUAL | 6 MONTHS 2025 PROJECTION | PRELIMINARY 2026 BUDGET | DEPT. HEAD 2026 BUDGET | COMMITTEE 2026 BUDGET | PROPOSED 2026 BUDGET | ADOPTED 2026 BUDGET |
|--|--------------------------------|-------------|-------------|---------------|-------------|----------------------|--------------------------|-------------------------|------------------------|-----------------------|----------------------|---------------------|
| LIBRARY TRUST | | | | | | | | | | | | |
| 10-55111-3100 | LIB TRUST OFFICE SUPPLIES | - | (3,974) | (3,974) | - | (3,586) | - | - | - | - | - | - |
| 10-55111-3460 | LIBRARY TRUST CHILDRENS BOOKS | - | (456) | (456) | - | - | - | - | - | - | - | - |
| LIBRARY TRUST TOTAL | | - | (62,829) | (62,829) | - | (3,586) | - | - | - | - | - | - |
| LIBRARY OUTLAY | | | | | | | | | | | | |
| 10-57610-8350 | LIB OUTLAY COMPUTER | (5,000) | (7,111) | (2,111) | (3,500) | (1,087) | (1,750) | (9,000) | (9,000) | (9,000) | (9,000) | (9,000) |
| NOTE: THIS EXPENDITURE IS PAID FOR BY THE LIBRARY TRUST FUND. | | | | | | | | | | | | |
| 3RT IS CURRENTLY THE PROVIDER; IN FY26 THERE WILL BE A TRANSITION IN PROVIDERS; IN FY27 THIS EXPENDITURE WILL EXPERIENCE A TRANSITION UNDER THE WINDING RIVERS LIBRARY CONSORTIUM. | | | | | | | | | | | | |
| CURRENT EXPENDITURE IS \$8,851 AS OF 17 APRIL 2025 (DONE FOR THE YEAR). | | | | | | | | | | | | |
| 10-57610-8360 | LIB OUTLAY COMP REPAIR | (6,500) | (1,740) | 4,760 | (3,000) | - | (1,500) | - | - | - | - | - |
| SHOULD BE PROVIDED BY WINDING RIVERS LIBRARY CONSORTIUM. | | | | | | | | | | | | |
| 10-57610-8370 | LIB OUTLAY COMP SERV CONT | (2,000) | (1,422) | 578 | (22,000) | (1,627) | (11,000) | - | - | - | - | - |
| SHOULD BE PROVIDED BY WINDING RIVERS LIBRARY CONSORTIUM. | | | | | | | | | | | | |
| 10-57610-8380 | LIB OUTLAY COMP SUPPLIES | - | - | - | - | - | - | - | - | - | - | - |
| 10-57611-3100 | LIB TRUST LIB-TRUST OUTLAY OFF | - | - | - | - | - | - | - | - | - | - | - |
| 10-57611-8300 | LIBRARY TRUST LIB-TRUST OUTLA | - | - | - | - | - | - | - | - | - | - | - |
| 10-58100-6060 | LIBRARY TRUST PRINCIPAL PAYMN | - | - | - | - | - | - | - | - | - | - | - |
| 10-58100-6070 | LIBRARY TRUST PRINCIPAL PAYMN | - | - | - | - | - | - | - | - | - | - | - |
| 10-58200-6060 | LIBRARY TRUST INTEREST PAYMET | - | - | - | - | - | - | - | - | - | - | - |
| 10-58200-6070 | LIBRARY TRUST INTEREST PAYMET | - | - | - | - | - | - | - | - | - | - | - |
| LIBRARY OUTLAY TOTAL | | (13,500) | (24,699) | 3,227 | (28,500) | (2,714) | (14,250) | (9,000) | (9,000) | (9,000) | (9,000) | (9,000) |
| LIBRARY TOTAL EXPENDITURES | | (571,712) | (651,581) | (26,511) | (584,782) | (259,336) | (292,391) | (640,284) | (640,284) | (640,284) | (640,284) | (640,284) |
| LIBRARY NET REVENUE OVER EXPENDITURES | | 131 | (48,703) | 4,524 | 3,647 | (227,177) | 1,824 | (25,982) | (25,982) | (25,982) | (25,982) | (25,982) |
| LIBRARY FUND BALANCE FORWARD | | 359,557 | 259,251 | | 210,548 | 210,548 | (16,629) | (14,806) | (14,806) | (14,806) | (14,806) | (14,806) |
| LIBRARY FUND BALANCE APPLIED | | | | | | | | | | | | |
| LIBRARY FUND BALANCE | | 359,688 | 210,548 | | 214,195 | (16,629) | (14,806) | 11,191 | 11,191 | 11,191 | 11,191 | 11,191 |

Senior & Disabled Services Department

MISSION

The City of Tomah's Senior & Disabled Services Department's mission is to offer ongoing programs and *services* (in the areas of recreation & leisure activities, and in educational & health programs) and senior meals on a regular basis in a safe place for Tomah's citizens (especially our senior and disabled people).

2026 DEPARTMENT GOALS

Listed are the 9 categories for goals and the main long-range goal(s) for each category. Throughout the year, we have "mini"/short-term goals for each category to help reach the main goals. As short-term goals are met and as new opportunities and information arise throughout the year, new mini goals are developed.

DEPARTMENT OPERATIONS

1. **RECREATION & LEISURE ACTIVITIES/GATHERING PLACE:** To maintain and grow programs, services, and community events for our citizens, especially senior and disabled citizens.
2. **EDUCATIONAL & HEALTH PROGRAMS:** A. To gather information for referrals to assistance programs/services. B. To maintain and grow programs on educational, health, and assistance programs/services.
3. **DISABILITIES/SPECIAL NEEDS SERVICES:** A. **MEDICAL EQUIPMENT NEEDS:** To continue the Loan Closet free service. B. **GENERAL NEEDS:** To continue the Giving Closet free service. C. **SPECIAL NEEDS:** To maintain and grow services for special needs population and their caregivers. D. **DEMENTIA NEEDS:** To continue to be involved in the Healthy Brain Coalition of Monroe County.
4. **VOLUNTEER PROGRAM:** To maintain and build the volunteer program according to the needs of the department.
5. **PUBLIC RELATIONS/COMMUNITY INVOLVEMENT:** A. To continue to work on raising community awareness of the city's Senior & Disabled Services Department and the Kupper-Ratsch Senior Center. B. To continue to build/maintain community partnerships.
6. **MEAL SITE:** A. To continue to provide a meal program at the senior center. B. To continue to partner with Monroe County ADRC to provide meals at the senior center.

DEPARTMENT BUDGET & FINANCE

7. **INCOME/BUDGET/DONATIONS:** To operate within the budget, and procure funds, as needed and available, for maintaining and/or expanding services.

2026 DEPARTMENT GOALS, continued...

8. **BUILDING/MAINTENANCE:** A. To maintain the building in good working order and a safe environment, and update, as needed, for safety and for changing/expanding needs. B. To manage the senior center rental buildings/spaces (*which helps fund the senior center budget*). C. To entertain possibilities and work with the Administrator and City Council toward the future plans of the second floor of the senior center buildings.

DEPARTMENT ADMINISTRATION

9. **SENIOR & DISABLED SERVICES DEPARTMENT EMPLOYEES:** A. To maintain an effective, positive employee team for the city's Senior & Disabled Services Department. B. To continue to be involved in professional organizations. C. To continue to pursue educational opportunities as they present themselves, are appropriate, and are within budget. D. To onboard the city-wide training program for department staff.

2025 DEPARTMENT ACHIEVEMENTS

During 2025, we have grown the regular and the special needs programs at the senior center. We have maintained and added partnerships with other community organizations. We continued to incorporate intergenerational opportunities as appropriate. In giving back to the community, we organized the annual community Halloween party again. We continued with our fundraising efforts, not only with smaller, ongoing efforts all year long, but particularly with the annual Art & Craft Fair, and tried a couple other fundraisers. We exceeded our revenue budget in income. We continued to cut expenses where we were able to, such as no longer printing the monthly newsletter but by sending it out by email. We continued increasing awareness and growing our volunteer opportunities. We continue a good working relationship with ADRC of Monroe County and their meal site here at the senior center. Although federal funding was not available most of 2025 for "job training" agencies, we continued our contacts with agencies to provide job training for "Interns" as available and appropriate. We continue to work on communication avenues and to increase awareness in the community about what we offer. We end 2025 with a volunteer delivering 75 of our calendars each month to businesses and churches for increased awareness of what we offer. We continue to offer the Giving Closet and the medical equipment Loan Closet services. Throughout 2025, the first floor of buildings 1000, 1004, 107 & upstairs in 109 continue to be rented, as well as four offices upstairs in building 1002 and the main kitchen area on first floor. (*First floor of building 1004 and 107 will need new tenants in 2026.*) We continue to provide an inviting, friendly, and safe environment for our citizens to enjoy.

2024 DEPARTMENT ACHIEVEMENTS

During 2024, we have grown the regular and the special needs programs at the senior center. We have maintained and added partnerships with other community organizations. We organized the annual community Halloween party again. We continued with our fundraising efforts, not only with smaller, ongoing efforts all year long, but particularly with the annual Art & Craft Fair, and tried a couple other fundraisers. We continued increasing awareness and growing our volunteer opportunities. We continue to work with a couple agencies to provide job training for “Interns” as appropriate. We continue to work on communication avenues and to increase awareness in the community about what we offer. We continue to offer the medical equipment Loan Closet and the Giving Closet. The first floor of buildings 1000, 1004, 107 & upstairs in 109 continue to be rented, as well as four offices upstairs in building 1002 and the main kitchen area on first floor. We continue to provide an inviting, friendly, and safe environment for our citizens to enjoy.

FUND: 12 - SENIOR & DISABLED SERVICES

| ACCOUNT NUMBER | ACCOUNT NAME | 2024 BUDGET | 2024 ACTUAL | (OVER)/ UNDER | 2025 BUDGET | 6 MONTHS 2025 ACTUAL | 6 MONTHS 2025 PROJECTION | PRELIMINARY 2026 BUDGET | DEPT. HEAD 2026 BUDGET | COMMITTEE 2026 BUDGET | PROPOSED 2026 BUDGET | ADOPTED 2026 BUDGET |
|----------------|--|-------------|-------------|---------------|-------------|----------------------|--------------------------|-------------------------|------------------------|-----------------------|----------------------|---------------------|
| REVENUE | | | | | | | | | | | | |
| 12-41110 | GENERAL PROPERTY TAX | 73,738 | 73,738 | - | - | - | - | 73,738 | 73,738 | 73,738 | 73,738 | 73,738 |
| | NOTE: NO BUDGET IN FY25 DUE TO THE DECISION TO FUND THE DEPARTMENT COMPLETELY THROUGH AMERICAN RESCUE PLAN ACT FEDERAL GRANT MONEY, THIS PROGRAM ENDS 31 DECEMBER 2025. THE DEPARTMENT'S BUDGET NOW NEEDS TO BE MOVED BACK ONTO THE GENERAL FUND. | | | | | | | | | | | |
| 12-43300 | FEDERAL GRANT-OTHER | - | - | - | - | - | - | - | - | - | - | - |
| | AARP? ADRC FEDERAL FUNDING? ADMINISTRATION FOR COMMUNITY LIVING? OLDER AMERICANS ACT? | | | | | | | | | | | |
| 12-46750 | PROGRAM FEES | 1,500 | 2,905 | 1,405 | 1,500 | 675 | 750 | 470 | 470 | 470 | 470 | 470 |
| | VOLUNTEER PROGRAMS: LINE DANCING WELLNESS EXERCISE CHAIR YOGA NUTRITION SUPPORT GROUP AMERICAN SIGN LANGUAGE BINGO MUSIC EUCHRE PINNOCHLE GAMES OF CHOICE BRIDGE (ONCE A MONTH) GAMERS' GROUP QUILTING GROUP (1ST AND 2ND WEDNESDAY) SEWING DIVAS (3RD AND 4TH WEDNESDAY) BASKET WEAVING (3RD MONDAY) MENS' SHED GROUP (4TH TUESDAY) OFFICE HOURS (ADRC DEMENTIA SPECIALIST EVALUATIONS AND ADVICE, TWO DIFFERENT HOSPICES GIVE PRESENTATIONS, ETC.) ADRC BENEFITS PRESENTATION (TAKE THE MYSTERY OUT OF MEDICARE, ETC.) | | | | | | | | | | | |
| 12-48110 | INTEREST INCOME | 500 | - | (500) | 500 | - | 250 | - | - | - | - | - |
| | NO INTEREST INCOME. | | | | | | | | | | | |
| 12-48200 | RENT | 60,000 | 52,107 | (7,893) | 56,000 | 34,929 | 28,000 | 32,700 | 32,700 | 32,700 | 32,700 | 32,700 |
| | JNC LATIN MARKET: \$0 TOMAH PUBLIC HOUSING AUTHORITY: \$0 JENSEN'S TAX ACCOUNTING SERVICE: \$1,500/MO = \$18,000 APARTMENT TENANT: \$725/MO = \$8,700 VA EMPLOYEE UNION: \$500/MO = \$6,000 TOTAL: \$32,700 | | | | | | | | | | | |
| 12-48440 | S&D SRV INS RECOV-OTH EQUI/PRO | - | - | - | - | - | - | - | - | - | - | - |
| | NO JUSTIFICATION FOR REVENUE AT THIS TIME. | | | | | | | | | | | |
| 12-48500 | DONATIONS | 4,500 | 12,789 | 8,289 | 4,500 | 2,556 | 2,250 | 4,500 | 4,500 | 4,500 | 4,500 | 4,500 |
| 12-48502 | GRANTS ANDRES/EARLE | 2,500 | 4,000 | 1,500 | 2,500 | - | 1,250 | 1,750 | 1,750 | 1,750 | 1,750 | 1,750 |

FUND: 12 - SENIOR & DISABLED SERVICES

| ACCOUNT NUMBER | ACCOUNT NAME | 2024 BUDGET | 2024 ACTUAL | (OVER)/ UNDER | 2025 BUDGET | 6 MONTHS 2025 ACTUAL | 6 MONTHS 2025 PROJECTION | PRELIMINARY 2026 BUDGET | DEPT. HEAD 2026 BUDGET | COMMITTEE 2026 BUDGET | PROPOSED 2026 BUDGET | ADOPTED 2026 BUDGET |
|---|---|------------------|------------------|----------------|------------------|----------------------|--------------------------|-------------------------|------------------------|-----------------------|----------------------|---------------------|
| | FY20: \$1,750 FY21: \$5,894 FY22: \$7,530 FY23: \$2,800 FY24: \$4,000 FY25: \$2,500 | | | | | | | | | | | |
| 12-48503 | DONATIONS MUSIC PROGRAM | 500 | 2,175 | 1,675 | 500 | - | 250 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| | FY20: \$550 FY21: \$65 FY22: \$315 FY23: \$920 FY24: \$2,175 FY25: \$0 FYTD | | | | | | | | | | | |
| | THIS AMOUNT WILL BE EQUAL TO THE MUSIC PROGRAM EXPENDITURE (12-555003410) | | | | | | | | | | | |
| 12-48900 | OTHER MISCELLANEOUS | - | 97 | 97 | - | - | - | - | - | - | - | - |
| | NO JUSTIFICATION FOR EXPENDITURE. | | | | | | | | | | | |
| 12-49300 | FUND BALANCE APPLIED | - | - | - | 74,000 | - | 37,000 | - | - | - | - | - |
| | ARPA FUNDING - 2025 ONLY - RETURN TO LEVY FUNDING IN 2026. | | | | | | | | | | | |
| SENIOR & DISABLED SERVICES TOTAL REVENUE | | 143,238 | 147,811 | 4,573 | 139,500 | 38,160 | 69,750 | 118,158 | 118,158 | 118,158 | 118,158 | 118,158 |
| EXPENDITURES | | | | | | | | | | | | |
| PERSONNEL | | | | | | | | | | | | |
| 12-55500-1100 | SR & DISAB SAL-MANAGERIAL | (63,550) | (63,693) | (142) | (65,625) | (32,812) | (32,813) | (68,236) | (68,236) | (68,236) | (68,236) | (68,236) |
| | 100% OF DIRECTOR OF SENIOR AND DISABLED SERVICES: GRADE J, STEP 6 INCREASED TO GRADE J, STEP 7 PLUS 2.7% COLA = \$68,236. | | | | | | | | | | | |
| 12-55500-1120 | SR & DISAB SAL-SUP SERV | (19,320) | (20,449) | (1,129) | (29,569) | (14,979) | (14,785) | (29,495) | (29,495) | (29,495) | (29,495) | (29,495) |
| | 1 PART TIME SENIOR AND DISABLED SERVICES AIDE: GRADE E, STEP 4 INCREASED TO GRADE E, STEP 5 PLUS 2.7% COLA FOR 20 HOURS PER WEEK (1,040 HOURS PER YEAR) = \$19,906. | | | | | | | | | | | |
| | 1 PART-TIME ASSISTANT: GRADE E, STEP MINIMUM INCREASED TO GRADE E, STEP 1 PLUS 2.7% COLA FOR 10 HOURS PER WEEK (520 HOURS PER YEAR) = \$9,589. | | | | | | | | | | | |
| | NOTE: REMOVED MAINTENANCE BUDGET DUE TO THE FACILITIES MAINTENANCE SALARY ALREADY BEING BUDGETED UNDER PUBLIC WORKS AND UTILITIES. | | | | | | | | | | | |
| 12-55500-1140 | SR & DISAB OVERTIME | - | (42) | (42) | - | (43) | - | - | - | - | - | - |
| | NOT AUTHORIZED FOR OVERTIME. | | | | | | | | | | | |
| | PAST OVERTIME EXPENDITURES WERE LISTED FOR THE FACILITIES MAINTENANCE CUSTODIAN FOR SNOW PLOWING. | | | | | | | | | | | |
| 12-55500-1250 | SR & DISAB LONGEVITY | (300) | (300) | - | (300) | (150) | (150) | (390) | (390) | (390) | (390) | (390) |
| | DIRECTOR OF SENIOR AND DISABLED SERVICES: INCREASES FROM \$30/MO TO \$35/MO ON 2 JULY 2026 = \$390/YR | | | | | | | | | | | |
| 12-55500-1310 | SR & DISAB WIS RETIREMENT | (4,385) | (4,478) | (93) | (4,561) | (2,320) | (2,280) | (4,913) | (4,913) | (4,913) | (4,913) | (4,913) |
| | BASED ON SALARY INCREASES LISTED ABOVE. | | | | | | | | | | | |
| 12-55500-1320 | SR & DISAB SOCIAL SECURITY | (6,363) | (6,308) | 55 | (7,305) | (3,574) | (3,653) | (7,477) | (7,477) | (7,477) | (7,477) | (7,477) |
| | BASED ON SALARY INCREASES LISTED ABOVE. | | | | | | | | | | | |
| 12-55500-1330 | SR & DISAB LIFE INSURANCE | (415) | (472) | (57) | (475) | (240) | (238) | (828) | (828) | (828) | (828) | (828) |
| | NO RATE INCREASE FOR FY2026; HOWEVER EMPLOYEE HIT A NEW AGE BRACKET RESULTING IN A DOUBLING OF THE PREMIUM. | | | | | | | | | | | |
| | NO LIFE INSURANCE FOR PART TIME AIDES. | | | | | | | | | | | |
| 12-55500-1340 | SR & DISAB MED HEALTH | (9,839) | (9,978) | (138) | (10,504) | (5,304) | (5,252) | (12,257) | (12,257) | (12,257) | (12,257) | (12,257) |
| | DIRECTOR OF SENIOR AND DISABLED SERVICES | | | | | | | | | | | |
| 12-55500-1350 | SR & DISAB INCOME CONT | - | - | - | - | - | - | - | - | - | - | - |
| | NO PREMIUM FOR CITY NOR EMPLOYEE AT THIS TIME. | | | | | | | | | | | |
| PERSONNEL TOTAL | | (104,172) | (105,719) | (1,547) | (118,340) | (59,422) | (59,170) | (123,596) | (123,596) | (123,596) | (123,596) | (123,596) |

FUND: 12 - SENIOR & DISABLED SERVICES

| ACCOUNT NUMBER | ACCOUNT NAME | 2024 BUDGET | 2024 ACTUAL | (OVER)/ UNDER | 2025 BUDGET | 6 MONTHS 2025 ACTUAL | 6 MONTHS 2025 PROJECTION | PRELIMINARY 2026 BUDGET | DEPT. HEAD 2026 BUDGET | COMMITTEE 2026 BUDGET | PROPOSED 2026 BUDGET | ADOPTED 2026 BUDGET |
|--|-----------------------------|-------------|-------------|---------------|-------------|----------------------|--------------------------|-------------------------|------------------------|-----------------------|----------------------|---------------------|
| OPERATIONS | | | | | | | | | | | | |
| 12-55500-2200 | SR & DISAB UTIL-GAS | (6,000) | (2,484) | 3,516 | (6,000) | (2,466) | (3,000) | (6,000) | (6,000) | (6,000) | (6,000) | (6,000) |
| WE ENERGIES IS THE PROVIDER. CURRENT EXPENDITURE IS \$2,758 AS OF 21 AUGUST 2025; END OF YEAR ESTIMATED EXPENDITURE IS \$4,728. ACCOUNTING FOR INFLATION: \$4,728 + 4.86% = \$4,958 | | | | | | | | | | | | |
| 12-55500-2210 | SR & DISAB UTIL-ELECTRIC | (12,500) | (11,924) | 576 | (12,500) | (5,720) | (6,250) | (15,000) | (15,000) | (15,000) | (15,000) | (15,000) |
| ALLIANT ENERGY IS THE PROVIDER. CURRENT EXPENDITURE IS \$8,222 AS OF 15 JULY 2025; END OF YEAR ESTIMATED EXPENDITURE IS \$14,095. ACCOUNTING FOR INFLATION: \$14,095 + 5.4% = \$14,857. | | | | | | | | | | | | |
| 12-55500-2220 | SR & DISAB UTIL-W&S | (2,000) | (1,362) | 638 | (2,100) | (401) | (1,050) | (2,000) | (2,000) | (2,000) | (2,000) | (2,000) |
| NO RATE INCREASE FOR FY26, BUT THERE WILL BE RATE INCREASE FOR FY27. CURRENT EXPENDITURE IS \$645 AS OF 5 AUGUST 2025; END OF YEAR ESTIMATED EXPENDITURE IS \$968. | | | | | | | | | | | | |
| 12-55500-2230 | SR & DISAB UTIL-TELEPHONE | (1,300) | (1,401) | (101) | (1,300) | (687) | (650) | (1,500) | (1,500) | (1,500) | (1,500) | (1,500) |
| LYNXX IS THE PROVIDER. CURRENTLY PAY FOR TWO PHONE LINES; WILL CUT THE MOST EXPENSIVE PHONE LINE (HANDHELD) FOR F26 WHICH WILL RESULT IN A SAVINGS OF \$18.00/MO OR \$216/MO. CURRENT EXPENDITURE IS \$952 AS OF 12 AUGUST 2025; END OF YEAR ESTIMATED EXPENDITURE IS \$1,430. ACCOUNTING FOR INFLATION: \$1,430 + 3.5% = \$1,481. | | | | | | | | | | | | |
| 12-55500-2240 | SR & DISAB UTIL-CABLE | (2,400) | (2,374) | 26 | (2,400) | (1,057) | (1,200) | - | - | - | - | - |
| SPECTRUM IS THE PROVIDER. \$217.98/MO. CURRENT EXPENDITURE IS \$1,493 AS OF 14 AUGUST 2025; END OF YEAR ESTIMATED EXPENDITURE IS \$2,240. ACCOUNTING FOR INFLATION: \$2,240 + 3.5% = \$2,319. THIS EXPENDITURE WILL BE CUT FOR FY26 DUE TO DONATIONS THAT WILL PAY FOR YOUTUBE PREMIUM TO SUSTAIN YOGA, WELLNESS EXERCISE, LINE DANCING, AND AMERICAN SIGN LANGUAGE PROGRAMS (NOTE: PROGRAMS WILL NOT BE CUT, JUST THE CABLE SERVICE). | | | | | | | | | | | | |
| 12-55500-2900 | SR & DISAB SERVICE CONTRACT | (2,000) | (5,833) | (3,833) | (2,000) | (5,167) | (1,000) | (3,000) | (3,000) | (3,000) | (3,000) | (3,000) |
| SUMMIT FIRE EXTINGUISHER INSPECTION SERVICE (BUILDINGS 107 AND 109 MILWAUKEE ST, BUILDINGS 1000-10004 SUPERIOR AVE): \$305/YR EO JOHNSON (PRINTER MAINTENANCE AND SERVICE): FLAT RATE = \$219/QTR, OVERAGE CHARGES FOR BLACK & WHITE CARTRIDGES AND COLOR CARTRIDGES = \$4,225. CURRENT EXPENDITURE IS \$5,386 AS OF 30 JUNE 2025; END OF YEAR ESTIMATED EXPENDITURE IS \$10,772. | | | | | | | | | | | | |
| 12-55500-3100 | SR & DISAB OFFICE SUPPLIES | (2,000) | (2,578) | (578) | (2,500) | (152) | (1,250) | (2,000) | (2,000) | (2,000) | (2,000) | (2,000) |

FUND: 12 - SENIOR & DISABLED SERVICES

| ACCOUNT NUMBER | ACCOUNT NAME | 2024 BUDGET | 2024 ACTUAL | (OVER)/ UNDER | 2025 BUDGET | 6 MONTHS 2025 ACTUAL | 6 MONTHS 2025 PROJECTION | PRELIMINARY 2026 BUDGET | DEPT. HEAD 2026 BUDGET | COMMITTEE 2026 BUDGET | PROPOSED 2026 BUDGET | ADOPTED 2026 BUDGET |
|----------------|---|-------------|-------------|---------------|-------------|----------------------|--------------------------|-------------------------|------------------------|-----------------------|----------------------|---------------------|
| | CURRENT EXPENDITURE IS \$452 AS OF 30 APRIL 2025; END OF YEAR ESTIMATED EXPENDITURE IS \$1,354. | | | | | | | | | | | |
| | ACCOUNTING FOR INFLATION: \$1,354 + 3.5% = \$1,402. | | | | | | | | | | | |
| | PRINTER PAPER MAILING LABELS TAPE STAMPS FOLDERS FOLDER DIVIDERS | | | | | | | | | | | |
| 12-55500-3200 | SR & DISAB PUB & SUBSCRIPTION | (1,500) | (1,864) | (364) | (1,500) | (663) | (750) | (200) | (200) | (200) | (200) | (200) |
| | CURRENT EXPENDITURE IS \$1,495 AS OF 16 AUGUST 2025; END OF YEAR ESTIMATED EXPENDITURE IS \$2,242. | | | | | | | | | | | |
| | ACCOUNTING FOR INFLATION: \$2,242 + 3.5% = \$2,321. | | | | | | | | | | | |
| | CANCELLED LA CROSSE TRIBUNE AND TIME MAGAZINE SUBSCRIPTIONS DURING JULY AND AUGUST OF 2025. | | | | | | | | | | | |
| | ACCOUNT WAS PREVIOUSLY USED FOR PUBLIC RELATIONS MATERIALS THAT WILL NOW BE BUDGETED UNDER "OPERATING SUPPLIES": TOMAH'S GREAT HOLIDAY SHOPPING HUNT PUBLIC RELATIONS MATERIALS (MINUTEMAN PRESS) MULTIMEDIA SALES AND MARKETING RADIO ADVERTISEMENTS FOR ELDELY SAFETY (WINTER SAFETY, ETC.) | | | | | | | | | | | |
| | STILL SUBSCRIBED TO: MONROE COUNTY HERALD: \$120/YR BANNER JOURNAL (BLACK RIVER FALLS): \$50/YR TOTAL: \$170/YR | | | | | | | | | | | |
| | ACCOUNTING FOR INFLATION: \$170 + 3.5% = \$176 | | | | | | | | | | | |
| 12-55500-3250 | SENIOR & DISABLED ASSOC DUES | (75) | (75) | - | (75) | (65) | (38) | (80) | (80) | (80) | (80) | (80) |
| | WISCONSIN ASSOCIATION OF SENIOR CENTERS: \$75/YR | | | | | | | | | | | |
| | ACCOUNTING FOR INFLATION: \$75 + 3.5% = \$78 | | | | | | | | | | | |
| 12-55500-3300 | SENIOR & DISABLED TRAVEL | (750) | (496) | 254 | (1,000) | 196 | (500) | (750) | (750) | (750) | (750) | (750) |
| | WISCONSIN ASSOCIATION OF SENIOR CENTERS ANNUAL CONFERENCE: \$224 FOR LODGING (\$110/NIGHT GOVT RATE X 2 NIGHTS), MILEAGE AT IRS RATE - USING 600 TOTAL MILES TO ESTIMATE COST YIELDS \$420 MILEAGE EXPENDITURE FOR 2026, MEALS PER TOMAH FINANCIAL STABILITY GUIDEBOOK, \$90 FOR MEALS = \$734 ESTIMATED. | | | | | | | | | | | |
| 12-55500-3350 | SENIOR & DISABLED TRAINING | (500) | (300) | 200 | (1,000) | 135 | (500) | (200) | (200) | (200) | (200) | (200) |
| | WISCONSIN ASSOCIATION OF SENIOR CENTERS ANNUAL CONFERENCE FEE: \$145 | | | | | | | | | | | |
| | ACCOUNTING FOR INFLATION: \$145 + 3.5% = \$151 | | | | | | | | | | | |
| 12-55500-3400 | SR & DISAB OPERATING SUPPLIES | (6,000) | (6,449) | (449) | (7,000) | (3,516) | (3,500) | (12,900) | (12,900) | (12,900) | (12,900) | (12,900) |
| | NOTE: ADD \$900 FROM PUB & SUB | | | | | | | | | | | |
| | CURRENT EXPENDITURE IS \$7,308 AS OF 19 JULY 2025; END OF YEAR ESTIMATED EXPENDITURE IS \$12,528. | | | | | | | | | | | |
| | ACCOUNTING FOR INFLATION \$12,528 + 3.5% = \$12,967. | | | | | | | | | | | |
| | NOTE: A SIGNIFICANT PORTION OF THIS EXPENDITURE SHOULD BE OFFSET BY DONATIONS AND GRANTS FROM PREVIOUS FYs THAT SHOULD BE REFLECTED IN THE "FUND BALANCE APPLIED" ACCOUNT LISTED IN REVENUES. | | | | | | | | | | | |
| 12-55500-3410 | SR & DISAB OP SUP- MUSIC | (5,000) | (3,500) | 1,500 | (5,000) | (2,825) | (2,500) | (5,000) | (5,000) | (5,000) | (5,000) | (5,000) |

FUND: 12 - SENIOR & DISABLED SERVICES

| ACCOUNT NUMBER | ACCOUNT NAME | 2024 BUDGET | 2024 ACTUAL | (OVER)/ UNDER | 2025 BUDGET | 6 MONTHS 2025 ACTUAL | 6 MONTHS 2025 PROJECTION | PRELIMINARY 2026 BUDGET | DEPT. HEAD 2026 BUDGET | COMMITTEE 2026 BUDGET | PROPOSED 2026 BUDGET | ADOPTED 2026 BUDGET |
|---|--------------------------------|-----------------|-----------------|-----------------|-----------------|----------------------|--------------------------|-------------------------|------------------------|-----------------------|----------------------|---------------------|
| CURRENT EXPENDITURE IS \$3,475 AS OF 7 AUGUST 2025; END OF YEAR ESTIMATED EXPENDITURE IS \$5,213. | | | | | | | | | | | | |
| ACCOUNTING FOR INFLATION: \$5,213 + 3.5% = \$5,396. | | | | | | | | | | | | |
| NOTE: 100% FUNDING THROUGH DONATIONS. | | | | | | | | | | | | |
| 12-55500-3420 | SR & DIS OP SUP - FUNDRAISERS | - | (247) | | - | - | - | (400) | (400) | (400) | (400) | (400) |
| TOMAH'S GREAT HOLIDAY SHOPPING HUNT PUBLIC RELATIONS MATERIALS (MINUTEMAN PRESS): \$351 | | | | | | | | | | | | |
| ACCOUNTING FOR INFLATION: \$351 + 3.5% = \$364. | | | | | | | | | | | | |
| NOTE: ADD \$400 FROM PUB & SUB. THIS EXPENDITURE PAYS FOR FLYERS DURING THE GREAT HOLIDAY SHOPPING HUNT THAT ADVERTISEMENTS THE SENIOR CENTER'S ANNUAL ARTS AND CRAFTS FAIR FUNDRAISER EVENT THAT RAISES REVENUE FOR THE SENIOR CENTER EACH YEAR. | | | | | | | | | | | | |
| 12-55500-3430 | SR & DIS OP SUP - HALLOWEEN | - | (1,140) | | - | (926) | - | (2,500) | (2,500) | (2,500) | (2,500) | (2,500) |
| NOTE: THE ACTUAL AMOUNT OF HALLOWEEN EXPENDITURE WILL NEVER EXCEED EXACT AMOUNT OF DONATIONS RECEIVED DURING THE FISCAL YEAR FOR THE HALLOWEEN EVENT. NO IMPACT TO GENERAL FUND. | | | | | | | | | | | | |
| FY22 (FIRST YEAR THE ACCOUNT WAS CREATED): \$628.79 | | | | | | | | | | | | |
| FY23: \$1,127.28 | | | | | | | | | | | | |
| FY24: \$1,139.91 | | | | | | | | | | | | |
| FY25: \$926.28 (CHARGES WERE FOR FY24 EXPENDITURES BUT WERE NOT PAID UNTIL FY25) | | | | | | | | | | | | |
| 12-55500-3500 | SR & DISAB REPAIR & MAINT | (7,500) | (12,820) | (5,320) | (7,500) | (5,092) | (3,750) | (5,000) | (5,000) | (5,000) | (5,000) | (5,000) |
| CURRENT EXPENDITURE IS \$5,460.69 AS OF 12 AUGUST 2025; END OF YEAR ESTIMATED EXPENDITURE IS \$8,192. | | | | | | | | | | | | |
| ACCOUNTING FOR INFLATION: \$8,192 + 3.5% = \$8,479. | | | | | | | | | | | | |
| CURRENT MAINTENANCE ISSUES THAT NEED TO BE ADDRESSED IN FY26: | | | | | | | | | | | | |
| 1. DOOR FOR BUILDING 1000 THAT SHOULD SERVE AS FIRE EXIT. | | | | | | | | | | | | |
| 2. FURNACE ANNUAL INSPECTION AND REPAIR (DEAN'S HEATING AND COOLING). | | | | | | | | | | | | |
| 12-55500-5100 | SR & DISAB LIABILITY INSURANCE | (600) | (600) | - | (636) | (536) | (318) | (550) | (550) | (550) | (550) | (550) |
| ACCOUNTING FOR INFLATION: \$636 + 3.5% = \$659 | | | | | | | | | | | | |
| 12-55500-5110 | SR & DISAB PROPERTY INSURANCE | (3,010) | (3,693) | (683) | (3,915) | (2,756) | (1,958) | (2,857) | (2,857) | (2,857) | (2,857) | (2,857) |
| ACCOUNTING FOR INFLATION: \$3,915 + 3.5% = \$4,053 | | | | | | | | | | | | |
| 12-55500-5120 | SR & DISAB WORKERS COMP | (300) | (268) | 32 | (284) | (302) | (142) | (244) | (244) | (244) | (244) | (244) |
| ACCOUNTING FOR INFLATION: \$302 + 3.5% = \$313 | | | | | | | | | | | | |
| OPERATIONS TOTAL | | (53,435) | (98,342) | (44,907) | (56,710) | (32,002) | (28,355) | (60,181) | (60,181) | (60,181) | (60,181) | (60,181) |

FUND: 12 - SENIOR & DISABLED SERVICES

| ACCOUNT NUMBER | ACCOUNT NAME | 2024 BUDGET | 2024 ACTUAL | (OVER)/ UNDER | 2025 BUDGET | 6 MONTHS 2025 ACTUAL | 6 MONTHS 2025 PROJECTION | PRELIMINARY 2026 BUDGET | DEPT. HEAD 2026 BUDGET | COMMITTEE 2026 BUDGET | PROPOSED 2026 BUDGET | ADOPTED 2026 BUDGET |
|---|---------------------------|-------------|-------------|---------------|-------------|----------------------|--------------------------|-------------------------|------------------------|-----------------------|----------------------|---------------------|
| OUTLAY | | | | | | | | | | | | |
| 12-57650-8200 | SR & DIS OUTLAY BUILDINGS | - | - | - | - | - | - | - | - | - | - | - |
| NOTE: DUE TO THE DISREPAIR OF THE BUILDING, DETAILED PLANNING IS NEEDED TO DETERMINE THE FUTURE OF THIS ACCOUNT. | | | | | | | | | | | | |
| 1. STRUCTURAL REPAIR OF LEVEL ABOVE JNC LATIN MARKET, AND COMPLETE RENOVATION. (THIS IS LIKELY A \$500,000 TO \$1,000,000 PROJECT.) | | | | | | | | | | | | |
| 2. RECURRING WATER LEAK FROM CEILING OF TOMAH PUBLIC HOUSING AUTHORITY. | | | | | | | | | | | | |
| 3. WATER DAMAGE FROM LACK OF SEAL AROUND APARTMENT WINDOW ABOVE TOMAH PUBLIC HOUSING AUTHORITY. | | | | | | | | | | | | |
| 4. ELEVATOR IS NON-OPERATIONAL. | | | | | | | | | | | | |
| 12-57650-8300 | SR & DIS OUTLAY EQUIPMENT | - | - | - | - | - | - | - | - | - | - | - |
| NO JUSTIFICATION FOR BUDGET AT THIS TIME. | | | | | | | | | | | | |
| OUTLAY TOTAL | | - | - | - | - | - | - | - | - | - | - | - |
| SENIOR & DISABLED SERVICES TOTAL EXPENDITURES | | (157,607) | (204,061) | (46,454) | (175,050) | (91,423) | (87,525) | (183,777) | (183,777) | (183,777) | (183,777) | (183,777) |
| SENIOR & DISABLED NET REVENUE OVER EXPENDITURES | | (14,369) | (56,251) | (41,882) | (35,550) | (53,263) | (17,775) | (65,619) | (65,619) | (65,619) | (65,619) | (65,619) |
| SENIOR & DISABLED SERVICES FUND BALANCE FORWARD | | | 70,498 | | 14,247 | 14,247 | 14,247 | (3,528) | (3,528) | (3,528) | (3,528) | (3,528) |
| SENIOR & DISABLED SERVICES FUND BALANCE | | (14,369) | 14,247 | | (21,302) | (39,016) | (3,528) | (69,147) | (69,147) | (69,147) | (69,147) | (69,147) |

Greater Tomah Area Chamber of Commerce Convention and Visitors Bureau Committee

MISSION

The Convention and Visitors Bureau is organized as a separate operating entity to attract overnight visitors, conventions & meetings, events and trade shows to the community, thereby advancing the economic impact such visitors and events have upon the community.

2025 DEPARTMENT ACHIEVEMENTS

Created a new tourism website, www.visittomah.com.

Created a new retail and dining brochure.

Gathered more than 6,000 new opt-in email addresses to send tourism related marketing to with higher than industry standard open rates on all emails.

Hit over industry average social media engagements consistently throughout the year.

2026 DEPARTMENT GOALS

Identify new ways to attract visitors to the Tomah area.

Promote and support new and existing area events identified to bring in overnight visitors.

Promote downtown business signage program to increase visibility of businesses and improve visual appeal of downtown.

FUND: 16 - TOURISM

| ACCOUNT NUMBER | ACCOUNT NAME | 2024 BUDGET | 2024 ACTUAL | (OVER)/ UNDER | 2025 BUDGET | 6 MONTHS 2025 ACTUAL | 6 MONTHS 2025 PROJECTION | PRELIMINARY 2026 BUDGET | DEPT. HEAD 2026 BUDGET | COMMITTEE 2026 BUDGET | PROPOSED 2026 BUDGET | ADOPTED 2026 BUDGET |
|---|----------------------------|----------------|----------------|-----------------|----------------|----------------------|--------------------------|-------------------------|------------------------|-----------------------|----------------------|---------------------|
| REVENUE | | | | | | | | | | | | |
| 16-41210 | PUBLIC ACCOMMODATION | 800,000 | 741,126 | (58,874) | 725,000 | 261,625 | 362,500 | 650,000 | 650,000 | 650,000 | 650,000 | 650,000 |
| CURRENT REVENUE IS \$395,550 AS OF 14 AUGUST 2025; END OF YEAR ESTIMATE REVENUE IS \$593,325. | | | | | | | | | | | | |
| FY20: \$408,902 | | | | | | | | | | | | |
| FY21: \$657,255 | | | | | | | | | | | | |
| FY22: \$661,618 | | | | | | | | | | | | |
| FY23: \$779,738 | | | | | | | | | | | | |
| FY24: \$733,906 | | | | | | | | | | | | |
| FY25: \$593,325 (PROJECTED - \$395,550 AS OF 15 AUGUST 2025) | | | | | | | | | | | | |
| AVERAGE: \$639,124 | | | | | | | | | | | | |
| WILL BUDGET \$650,00 FOR FY26 DUE TO FLUCTUATION BETWEEN FY20 AND FY25 WITH A LINEAR/STEAD DECLINE OF REVENUE FROM FY23 TO FY25. | | | | | | | | | | | | |
| PER MUNICIPAL ORDINANCE, 50% WILL BE ALLOCATED TO THE GREATER TOMAH AREA CHAMBER OF COMMERCE AND 50% WILL BE ALLOCATED TO THE PARKS AND RECREATION DEPARTMENT. | | | | | | | | | | | | |
| 16-41810 | TOURISM INT-DEL RE TAXES | - | - | - | - | - | - | - | - | - | - | - |
| 16-47410 | TOURISM CHARGES | - | - | - | - | - | - | - | - | - | - | - |
| NOTE: BEGINNING IN FY26, THE TREASURY DEPARTMENT WILL CONDUCT QUARTLERY AUDITS OF LODGING ESTABLISHMENT ACCOUNTS TO VERIFY ROOM TAX IS BEING PAID IN ACCORDANCE WITH THE LAW. | | | | | | | | | | | | |
| 16-48110 | INTEREST INCOME | 2,000 | 953 | (1,047) | 2,400 | - | 1,200 | 500 | 500 | 500 | 500 | 500 |
| CURRENT REVENUE: \$0 | | | | | | | | | | | | |
| 16-48500 | DONATIONS | - | - | - | - | - | - | - | - | - | - | - |
| NO JUSTIFICATION FOR BUDGET AT THIS TIME. | | | | | | | | | | | | |
| 16-48900 | TOURISM OTHER MISC REVENUE | - | 30 | 30 | - | - | - | - | - | - | - | - |
| NO JUSTIFICATION FOR BUDGET AT THIS TIME. | | | | | | | | | | | | |
| 16-49100 | TOUR-MISC REVENUE | 15,000 | - | (15,000) | - | - | - | - | - | - | - | - |
| NO JUSTIFICATION FOR BUDGET AT THIS TIME. | | | | | | | | | | | | |
| 16-49200 | TRANSFER FROM OTHER FUNDS | - | - | - | - | - | - | - | - | - | - | - |
| NO JUSTIFICATION FOR BUDGET AT THIS TIME. | | | | | | | | | | | | |
| TOURISM TOTAL REVENUE | | 817,000 | 742,109 | (74,891) | 727,400 | 261,625 | 363,700 | 650,500 | 650,500 | 650,500 | 650,500 | 650,500 |
| EXPENDITURES | | | | | | | | | | | | |
| PERSONNEL | | | | | | | | | | | | |
| 16-56720-1100 | TOURISM-CVB SAL-MANAGERIAL | (48,838) | (27,315) | 21,523 | (50,000) | - | (25,000) | (51,526) | (51,526) | (51,526) | (51,526) | (51,526) |
| 60% OF PRESIDENT AND CEO OF THE GREATER TOMAH AREA CHAMBER OF COMMERCE SALARY. | | | | | | | | | | | | |
| 16-56720-1120 | TOURISM-CVB SAL-SUPP | (82,571) | (46,509) | 36,062 | (84,500) | - | (42,250) | (93,077) | (93,077) | (93,077) | (93,077) | (93,077) |

FUND: 16 - TOURISM

| ACCOUNT NUMBER | ACCOUNT NAME | 2024 BUDGET | 2024 ACTUAL | (OVER)/ UNDER | 2025 BUDGET | 6 MONTHS 2025 ACTUAL | 6 MONTHS 2025 PROJECTION | PRELIMINARY 2026 BUDGET | DEPT. HEAD 2026 BUDGET | COMMITTEE 2026 BUDGET | PROPOSED 2026 BUDGET | ADOPTED 2026 BUDGET |
|----------------|--|-------------|-------------|---------------|-------------|----------------------|--------------------------|-------------------------|------------------------|-----------------------|----------------------|---------------------|
| | 60% OF ALL SUPPORT SALARIES. | | | | | | | | | | | |
| | 1 FULL TIME MEMBERSHIP AND MARKETING MANAGER: \$41,035 | | | | | | | | | | | |
| | 1 FULL TIME TOURISM AND SUPPORT SPECIALIST: \$36,442 | | | | | | | | | | | |
| | 1 PART TIME ADMINISTRATIVE ASSISTANT (NEW POSITION FOR FY26): \$15,600 | | | | | | | | | | | |
| | TOTAL: \$93,077 | | | | | | | | | | | |
| 16-56720-1310 | TOURISM-CVB WIS RETIREMENT | (5,300) | (5,596) | (296) | (5,000) | - | (2,500) | (6,508) | (6,508) | (6,508) | (6,508) | (6,508) |
| | THIS ACCOUNT DOES NOT CONTRIBUTE THE WISCONSIN RETIREMENT SYSTEM DUE TO THE CHAMBER EMPLOYEES NOT BEING ELIGIBLE FOR WRS. RATHER, THIS EXPENDITURE PROVIDES FOR A 401(K) BENEFITS PROGRAM THAT IS COMPARABLE TO WRS. | | | | | | | | | | | |
| | RATE = 4.5% | | | | | | | | | | | |
| 16-56720-1320 | TOURISM-CVB SOCIAL SECURITY | (9,694) | (5,647) | 4,047 | (10,289) | - | (5,145) | (11,063) | (11,063) | (11,063) | (11,063) | (11,063) |
| | BASED ON SALARY AMOUNTS LISTED ABOVE. | | | | | | | | | | | |
| 16-56720-1340 | TOURISM MED HEALTH | (4,500) | - | 4,500 | (5,000) | - | (2,500) | (4,412) | (4,412) | (4,412) | (4,412) | (4,412) |
| | AFLAC (SUPPLEMENTAL HEALTH INSURANCE SUCH AS LIFE INSURANCE, SHORT-TERM DISABILITY, CANCER COVERAGE, ETC. - THE CHAMBER EMPLOYEES DO NOT RECEIVE HEALTH INSURANCE, THEY MUST ACQUIRE AT THEIR EXPENSE): \$4,249 | | | | | | | | | | | |
| | FEDERAL UNEMPLOYMENT TAX ACT (FUTA): \$86 | | | | | | | | | | | |
| | STATE UNEMPLOYMENT TAX ACT (SUTA): \$77 | | | | | | | | | | | |
| | PERSONNEL TOTAL | (150,903) | (85,066) | 65,837 | (154,789) | - | (77,395) | (166,586) | (166,586) | (166,586) | (166,586) | (166,586) |

FUND: 16 - TOURISM

| ACCOUNT NUMBER | ACCOUNT NAME | 2024 BUDGET | 2024 ACTUAL | (OVER)/ UNDER | 2025 BUDGET | 6 MONTHS 2025 ACTUAL | 6 MONTHS 2025 PROJECTION | PRELIMINARY 2026 BUDGET | DEPT. HEAD 2026 BUDGET | COMMITTEE 2026 BUDGET | PROPOSED 2026 BUDGET | ADOPTED 2026 BUDGET |
|----------------|--|-------------|-------------|---------------|-------------|----------------------|--------------------------|-------------------------|------------------------|-----------------------|----------------------|---------------------|
| | OPERATIONS | | | | | | | | | | | |
| 16-56720-2100 | TOURISM-CVB PROF SERVICE | (37,000) | (17,168) | 19,832 | (42,000) | - | (21,000) | (26,803) | (26,803) | (26,803) | (26,803) | (26,803) |
| | BOOKKEEPING AND TAX SERVICE (CLIFTON LARSEN AND ALLEN): \$22,378 | | | | | | | | | | | |
| | COMPUTER SERVICES (CRAM COMPUTER SERVICE): \$107 | | | | | | | | | | | |
| | MULTI-EMPLOYER AGGREGATE PROGRAM (MAP) RETIREMENT FEE (LINCOLN FINANCIAL/CARLSON ADVISORS 401(K) AUDITING SERVICES): \$1,486 | | | | | | | | | | | |
| | WEB BASED PROGRAMS (CHAMBER MASTER IS THE MAIN SERVICE PROVIDER): \$2,832 | | | | | | | | | | | |
| | 5217 PROFESSIONAL SERVICES - OTHER: \$0 | | | | | | | | | | | |
| | TOTAL: \$26,803 | | | | | | | | | | | |
| 16-56720-2200 | TOURISM UTIL-GAS | (400) | - | 400 | - | - | - | - | - | - | - | - |
| | THERE IS NO GAS BILL FOR THE GREATER TOMAH AREA CHAMBER OF COMMERCE. | | | | | | | | | | | |
| 16-56720-2210 | TOURISM-CVB ELECTRIC | (2,000) | (920) | 1,080 | (2,000) | - | (1,000) | (1,570) | (1,570) | (1,570) | (1,570) | (1,570) |
| | ALLIANT ENERGY IS THE PROVIDER. | | | | | | | | | | | |
| | TOTAL ACCOUNTS FOR 3.5% RATE INCREASE. | | | | | | | | | | | |
| 16-56720-2220 | TOURISM UTIL-W&S | (250) | (174) | 76 | (650) | - | (325) | (223) | (223) | (223) | (223) | (223) |
| | NO RATE INCREASE FOR FY26, THERE WILL BE A RATE INCREASE FOR FY27. | | | | | | | | | | | |
| 16-56720-2230 | TOURISM-CVB UTIL-TELEPHONE | (4,000) | (2,458) | 1,542 | (4,000) | - | (2,000) | (3,801) | (3,801) | (3,801) | (3,801) | (3,801) |
| | LYNXX IS THE PROVIDER FOR BOTH TELEPHONE AND INTERNET. | | | | | | | | | | | |
| | TOTAL ACCOUNTS FOR 3.5% INFLATION. | | | | | | | | | | | |
| 16-56720-2500 | TOURISM-CVB ELECTRONIC DISP | - | - | - | - | - | - | - | - | - | - | - |
| | NO JUSTIFICATION FOR BUDGET AT THIS TIME. | | | | | | | | | | | |
| 16-56720-2900 | TOURISM-CVB SERV CONTRACTS | (5,400) | (1,499) | 3,901 | (5,400) | - | (2,700) | (3,957) | (3,957) | (3,957) | (3,957) | (3,957) |
| | POSTAGE: \$1546 | | | | | | | | | | | |
| | PRINTER AND COPIER MAINTENANCE (BAUERNFEIND): \$1476 | | | | | | | | | | | |
| | QUICKBOOKS SERVICES: \$935 | | | | | | | | | | | |
| 16-56720-3100 | TOURISM-CVB OFFICE SUPPLIES | (1,000) | (3,549) | (2,549) | (1,855) | - | (928) | (1,000) | (1,000) | (1,000) | (1,000) | (1,000) |
| | | | | | | | | | | | | |
| 16-56720-3200 | TOURISM-CVB PUB & SUBSCRIPTION | (300) | - | 300 | (300) | - | (150) | (100) | (100) | (100) | (100) | (100) |
| | PUBLICATION SUBSCRIPTIONS SUCH AS MONROE COUNTY HERALD. | | | | | | | | | | | |
| 16-56720-3210 | TOURISM-CVB ADVERTISEMENT | (60,445) | (13,235) | 47,210 | (50,000) | - | (25,000) | (37,145) | (37,145) | (37,145) | (37,145) | (37,145) |

FUND: 16 - TOURISM

| ACCOUNT NUMBER | ACCOUNT NAME | 2024 BUDGET | 2024 ACTUAL | (OVER)/ UNDER | 2025 BUDGET | 6 MONTHS | 6 MONTHS | PRELIMINARY 2026 BUDGET | DEPT. HEAD 2026 BUDGET | COMMITTEE 2026 BUDGET | PROPOSED 2026 BUDGET | ADOPTED 2026 BUDGET |
|----------------|---|-------------|-------------|---------------|-------------|-------------|-----------------|-------------------------|------------------------|-----------------------|----------------------|---------------------|
| | | | | | | 2025 ACTUAL | 2025 PROJECTION | | | | | |
| 16-56720-3500 | TOURISM-CVB REPAIR & MAINT | (4,200) | (2,673) | 1,527 | (4,200) | - | (2,100) | (6,927) | (6,927) | (6,927) | (6,927) | (6,927) |
| | PROFESSIONAL CLEANING SERVICES | | | | | | | | | | | |
| | LANDSCAPE SERVICES | | | | | | | | | | | |
| | PEST CONTROL | | | | | | | | | | | |
| 16-56720-5100 | TOURISM-CVB LIAB INSURANCE | (3,500) | (7,370) | (3,870) | (3,500) | (3,500) | (1,750) | (3,588) | (3,588) | (3,588) | (3,588) | (3,588) |
| 16-56720-5110 | TOUR OTHER PROP INSURANCE | (5,000) | (1,172) | 3,828 | (5,000) | (1,791) | (2,500) | (1,857) | (1,857) | (1,857) | (1,857) | (1,857) |
| | NOTE: LIABILITY AND PROPERTY INSURANCE ARE BUNDLED WITH THE SAME PROVIDER, TOTAL AMOUNT IS CHARGED TO THE GL ABOVE. | | | | | | | | | | | |
| 16-56720-5120 | TOURISM-CVB WORKER COMP INS | (200) | - | 200 | (200) | - | (100) | - | - | - | - | - |
| | NOTE: ACCOUNTED FOR WITHIN PAYROLL EXPENSES. | | | | | | | | | | | |
| 16-56720-5160 | TOURISM-CVB UNEMPLOYMENT | (7,900) | (145) | 7,755 | (7,900) | - | (3,950) | - | - | - | - | - |
| 16-56720-5300 | TOURISM-CVB RENT | (1) | - | 1 | (1) | - | (1) | (1) | (1) | (1) | (1) | (1) |
| | RENT PAID TO THE CITY OF TOMAH TO RENT THE BUILDING. | | | | | | | | | | | |
| 16-56720-8200 | TOURISM-CVB BUILDING | - | - | - | - | - | - | - | - | - | - | - |
| 16-59200-7320 | TRANSFER-FUNDS CAP PROJ | (100,000) | - | 100,000 | (90,625) | - | (45,313) | (94,266) | (94,266) | (94,266) | (94,266) | (94,266) |
| 16-59200-7330 | TRANSFER-FUNDS DEBT SERVICE | (300,000) | (65,000) | 235,000 | (271,875) | - | (135,938) | (230,734) | (230,734) | (230,734) | (230,734) | (230,734) |
| | OPERATIONS TOTAL | (666,096) | (204,229) | 461,867 | (581,406) | (5,291) | (290,703) | (481,843) | (481,843) | (481,843) | (481,843) | (481,843) |
| | TOURISM TOTAL EXPENDITURES | (816,999) | (289,295) | 527,704 | (736,195) | (5,291) | (368,098) | (648,429) | (648,429) | (648,429) | (648,429) | (648,429) |
| | TOURISM NET REVENUE OVER EXPENDITURES | 1 | 452,814 | 452,813 | (8,795) | 256,334 | (4,398) | (64,251) | (64,251) | (64,251) | (64,251) | (64,251) |
| | TOURISM FUND BALANCE FORWARD | 763,143 | 802,071 | | 1,254,885 | 1,254,885 | 1,511,219 | 1,506,821 | 1,506,821 | 1,506,821 | 1,506,821 | 1,506,821 |
| | TOURISM FUND BALANCE | 763,144 | 1,254,885 | | 1,246,090 | 1,511,219 | 1,506,821 | 1,442,570 | 1,442,570 | 1,442,570 | 1,442,570 | 1,442,570 |

FUND: 19 - AMERICAN RESCUE PLAN ACT FUNDS

| ACCOUNT NUMBER | ACCOUNT NAME | 2024 BUDGET | 2024 ACTUAL | (OVER)/ UNDER | 2025 BUDGET | 6 MONTHS 2025 ACTUAL | 6 MONTHS 2025 PROJECTION | PRELIMINARY 2026 BUDGET | DEPT. HEAD 2026 BUDGET | COMMITTEE 2026 BUDGET | PROPOSED 2026 BUDGET | ADOPTED 2026 BUDGET |
|----------------|---|-------------|-------------|---------------|-------------|----------------------|--------------------------|-------------------------|------------------------|-----------------------|----------------------|---------------------|
| 19-57621-8100 | REC PARK OUTLAY LAND | - | - | | - | - | - | - | - | - | - | - |
| 19-57621-8200 | REC PARK OUTLAY BUILDING | (227,650) | (182,715) | | (227,650) | - | (113,825) | (227,650) | (227,650) | (227,650) | (227,650) | (227,650) |
| | TOURSIM LOST REVENUE DESIGNATED IN 2020 | | | | | | | | | | | |
| | ARPA PARKS AND RECREATION TOTAL | (227,650) | (183,252) | (536) | (227,650) | - | (113,825) | (227,650) | (227,650) | (227,650) | (227,650) | (227,650) |
| | TRANSFER TO OTHER FUNDS | | | | | | | | | | | |
| 19-59800-7300 | TRANSFER TO GENERAL FUND | - | - | - | (196,000) | - | (98,000) | (212,000) | (212,000) | (212,000) | (212,000) | (212,000) |
| | TRANSFER TO OTHER FUNDS TOTAL | - | - | - | (196,000) | - | (98,000) | (212,000) | (212,000) | (212,000) | (212,000) | (212,000) |
| | ARPA TOTAL EXPENDITURES | (292,775) | (221,381) | 26,459 | (488,775) | - | (244,388) | (504,775) | (504,775) | (504,775) | (504,775) | (504,775) |
| | ARPA NET REVENUE OVER EXPENDITURES | - | (221,381) | | - | - | - | - | - | - | - | - |
| | ARPA FUND BALANCE FORWARD | | - | | - | (221,381) | | | | | | |
| | ARPA FUND BALANCE | - | (221,381) | | - | (221,381) | - | - | - | - | - | - |