

CITY OF MAUSTON NOTICE OF PUBLIC HEARING
2026 GENERAL FUND OPERATING BUDGET

On Tuesday November 28th, 2023, at 6:30 pm, a Public Hearing will be conducted before the
Common Council. The Hearing will be held in the Council Chambers of City Hall, 303 Mansion
Street. The purpose of this hearing is to obtain citizen input on the 2024 General Fund
Operating Budget. A copy of the proposed budget is available at City Hall during regular
business hours. Questions can be directed to the City Administrator at (608) 847-6676.

City of Mauston 2026 General Fund Summary Operating Budget

	2025 Adopted Budget	2026 Proposed Budget	% change	Brief Description of Change
Taxes	\$ 2,955,753	\$ 2,994,805	1.32%	Slight increase in available levy
Intergovernmental Revenues	\$ 1,985,038	\$ 2,178,457	9.74%	Slight increase in shared, Municipal Services Payment(MSP), ERIP back
Licenses & Permits	\$ 91,196	\$ 126,477	38.69%	Increase due to increase of anticipated projects in 26
Fines & Forfeitures	\$ 113,500	\$ 113,500	0.00%	Same, pretty consistent from 2025-2026
Public Charge for Services	\$ 876,921	\$ 931,042	6.17%	Increase in MAAA and Township fire contracts, Special Assessments are up from North Side
Miscellaneous	\$ 113,803	\$ 137,290	20.64%	Interest rates are still up, donations are higher with increased partnerships
Total Revenues	\$ 6,136,210	\$ 6,481,571	5.63%	
Other Funds Applied				
Transfers In	\$ -	\$ -		
Total Funds Allocated for 2025	\$ 6,136,210	\$ 6,481,571	5.63%	
Administration	\$ 512,398	\$ 558,181	8.93%	Addition to staff with custodial, PT Admin Assistant, CPI plus steps
Public Safety	\$ 2,309,842	\$ 2,478,097	7.28%	Addition to staff with reallocation of Code Enforcement funds
Public Works	\$ 1,224,218	\$ 1,215,650	-0.70%	Allocation of wages
Health & Human Services	\$ 32,500	\$ 25,000	-23.08%	Increase in rates allows for less contribution from the General Fund
Culture, Recreation & Education	\$ 328,883	\$ 328,142	-0.23%	Reallocate the School Sum Rec share portion to Admin Contractual Services - \$20K
Conservation & Development	\$ 254,660	\$ 271,036	6.43%	Increase in Zoning allocation back to Zoning, increase in building permits
Capital Improvement	\$ 25,000	\$ 15,000	-40.00%	Reduce the need for Contingency
Debt	\$ 478,091	\$ 558,966	16.92%	Increase in interest & Principal with BOM loan payment
				Reallocation of annual capital funding back into GF to offset rising costs of operations. Capital fund
Interfund Transfers	\$ 970,618	\$ 1,031,500	6.3%	funded for 26 maintenance projects
Total Expenditures	\$ 6,136,210	\$ 6,481,571	5.63%	
Property Tax Levy included above:	\$ 2,571,788	\$ 2,615,590	1.70%	
ERIP Calculation			4.66%	In order to get our ERIP back in 27, this percentage needs to stay below 4.7%

Account	Description	2025 Adopted Budget	2026 Proposed Budget	Percent of Change
100-00-41110-000-000	General Property Taxes	2,571,788.00	2,615,590	1.70%
100-00-41140-000-000	Mobile Home Park Permits/Taxes	27,500.00	25,000	-9.09%
100-00-41210-000-000	Room Tax	72,250.00	70,000	-3.11%
100-00-41220-000-000	GMTA 70% Room Tax	160,000.00	160,000	0.00%
100-00-41220-100-000	Other Revenues	-	-	
100-00-41300-000-000	Payment in Lieu of Taxes	18,500.00	18,500	0.00%
100-00-41310-000-000	Reg Mun Owned Taxes	105,715.00	105,715	0.00%
100-00-41810-000-000	Intrst-Delinq Mobile Home Tax	-	-	
100-00-41820-000-000	Intrst-Delinq PP Tax	-	-	#DIV/0!
100-00-41900-000-000	Other Tax Collections	-	-	
Taxes		2,955,753.00	2,994,805	1.32%
			1.32%	

Account	Description	2025 Adopted Budget	2026 Proposed Budget	Percent of Change
100-00-43410-000-000	State Shared Revenues	1,240,319.20	1,282,487	3.40%
100-00-43410-100-000	Utility Aid Payment	34,652.95	35,699	3.02%
100-00-43410-200-000	Expenditure Restraint Pmt	-	75,366	
100-00-43410-300-000	Personal Property Aid	58,380.94	58,381	0.00%
100-00-43420-000-000	Fire Ins Tax from State	13,500.00	16,350	21.11%
100-00-43521-000-000	PD Overtime/DOT Grants	-	-	
100-00-43522-000-000	State Law Enforcement Training	1,600.00	2,080	30.00%
100-00-43524-000-000	Forest Fire Protect Grant (FD)	-	-	
100-00-43525-000-000	Equipment Grants	-	-	
100-00-43530-000-000	State Transportaton Aids	425,850.74	416,532	-2.19%
100-00-43531-000-000	State Aid Connecting Streets	91,439.74	91,612	0.19%
100-00-43532-000-000	COVID-19 R2R Grant Aid	-	-	
100-00-43533-000-000	State Aid Computers	9,487.95	9,488	0.00%
100-00-43549-000-000	DNR Recycling	13,348.34	13,340	-0.06%
100-00-43600-000-000	Other State Payments	-	-	
100-00-43610-000-000	Payment for Municipal Services	95,000.00	160,772	69.23%
100-00-43660-000-000	Environmental Impact Rev (ATC)	1,458.00	16,351	1021.47%
Intergovernmental Revenues		1,985,037.86	2,178,457	9.74%
			9.74%	

Account	Description	2025 Adopted Budget	2026 Proposed Budget	Percent of Change
100-00-44110-000-000	Liquor License/Malt Bevs Fee	9,000.00	9,000	0.00%
100-00-44121-000-000	Cable TV Licenses	20,388.00	20,388	0.00%
100-00-44121-000-100	VSP Fee Subsidy	4,308.00	4,308	0.00%
100-00-44130-000-000	Operator, Cig & Amuse Device	6,000.00	6,000	0.00%
100-00-44200-000-000	Dog & Cat Licenses	-	-	#DIV/0!
100-00-44201-000-000	Chicken permit	100.00	100	0.00%
100-00-44301-000-000	Fire Inspection Fee	1,000.00	1,000	0.00%
100-00-44400-000-000	Bldg & Zoning Permit	50,000.00	85,281	70.56%
100-00-44410-000-000	Rental Inspection	-	-	
100-00-44910-000-000	Other Permits/Fees(Sellers,MH)	400.00	400	0.00%
Licenses & Permits		91,196.00	126,477	38.69%
			38.69%	

Account	Description	2025 Adopted Budget	2026 Proposed Budget	Percent of Change
100-00-45115-000-000	Muni Court Fees (City)	30,000.00	30,000	0.00%
100-00-45116-000-000	Muni Court Fines (City)	60,000.00	60,000	0.00%
100-00-45120-000-000	County Court Fines/Forfeitures	3,500.00	3,500	0.00%
100-00-45130-000-000	Parking Violations	20,000.00	20,000	0.00%
100-00-45140-000-000	Police Undercover Local Rev	-	-	
100-00-45141-000-000	Police Fed Equity Share Rev	-	-	
Fines & Forfeitures		113,500.00	113,500	0.00%
			0.00%	

Account	Description	2025 Adopted Budget	2026 Proposed Budget	Percent of Change
100-00-46100-000-000	Misc. General Revenues	-	-	
100-00-46101-000-000	Admin Service Fee	-	-	
100-00-46210-000-000	Police A/R,Supoena, Fees, Tows	750.00	750	0.00%
100-00-46220-000-000	Township Rural Fire Reimbursmt	219,503.31	230,478	5.00%
100-00-46220-001-000	Township Rural Fire 2% Dues	13,500.00	-	
100-00-46223-000-000	Emergency Response Fee Revenue	62,250.00	45,000	-27.71%
100-00-46230-000-000	Ambulance Assessment fee	291,330.00	296,590	1.81%
100-00-46322-000-000	Assessments:C&G/Sidewalk	35,736.35	107,199	199.97%
100-00-46323-000-100	Service Charge (Mowing)	5,000.00	5,000	
100-00-46323-000-200	Service Charge (Shovel)	1,000.00	1,000	
100-00-46370-000-000	Boat Launch Fees	3,500.00	3,500	0.00%
100-00-46420-000-000	Garbage Collection Revenue	243,351.00	240,525	-1.16%
100-00-46423-000-000	Large Item Pick up Rev	-	-	
100-00-46700-000-000	Summer Rec Revenue	-	-	
100-00-46721-000-000	Tree Tribute Program Revenue	1,000.00	1,000	0.00%
Public Charges for Services		876,920.66	931,042	6.17%
			6.17%	

Account	Description	2025 Adopted Budget	2026 Proposed Budget	Percent of Change
100-00-48100-000-000	Interest Temporary Investment	17,500.18	17,500	0.00%
100-00-48100-100-000	UBS FD Interest Income	-	-	
100-00-48102-400-000	Interest - Lenorud	-	-	
100-00-48102-500-000	Interest - Games 4 Us	-	-	
100-00-48102-600-000	Interest - Rehab Bar	-	-	
100-00-48102-700-000	Interest - PSD	-	-	
100-00-48120-000-000	Interest on Special Assessment	2,500.00	2,500	0.00%
100-00-48130-000-000	Interest on K9 account	500.00	5,000	900.00%
100-00-48130-000-001	FD Donation CD Revenue	-	5,000	
100-00-48150-000-000	Interest Parkland Dedication	500.00	500	0.00%
100-00-48210-000-000	Rent of City Property	5,000.00	5,000	0.00%
100-00-48220-000-000	Rent of Fairgrounds/Parks	3,500.00	3,500	
100-00-48221-000-000	Concession Stand Shared Rev	-	-	
100-00-48230-000-000	Fee for Car Wash & Veh. Maint.	-	-	
100-00-48310-000-000	Sale of City Property	-	-	
100-00-48410-000-000	Insurance/Damage Recoveries	-	-	
100-00-48500-000-000	Donations	15,000.00	20,000	33.33%
100-00-48500-000-100	K9 Unit Donations	1,500.00	500	-66.67%
100-00-48500-900-000	FD Special Funds Donations	-	-	
100-00-48700-000-000	Miscellaneous Revenue	10,000.00	15,000	50.00%
100-00-48710-000-000	School Liaison Contribution/Rv	58,802.39	62,790	6.78%
100-00-48711-000-000	GMTA Misc Revenue	-	-	
100-00-48810-000-000	Parkland Dedication Revenue	-	-	
100-00-48820-000-000	Parks Fund Raising Revenue	-	-	
Miscellaneous		113,802.57	137,290	20.64%
			20.64%	

Account	Description	2025 Adopted Budget	2026 Proposed Budget	Percent of Change
100-00-49100-000-000	Proceeds from Long Term Debt	-	-	
100-00-49150-000-000	Proceeds from Debt Premium	-	-	
100-00-49200-000-000	Transfer In from 20 % Room Tax	-	-	
100-00-49210-000-000	Transfer In	-	-	
100-00-49240-000-000	Transfer from CDBG	-	-	
100-00-49310-000-000	Transfer in-TIF	-	-	
100-00-49500-000-000	Proceeds from Refunding Bonds	-	-	
Other Financing Sources		-	-	
		Budget	Budget	
Total Revenues		6,136,210.09	6,481,571	
			5.63%	

Account	Description	2025 Adopted Budget	2026 Proposed Budget	Percent of Change
100-00-51110-110-000	Salary/Wages	21,600	21,600	0.00%
100-00-51110-130-000	FICA/Medicare	2,055	2,055	0.00%
100-00-51110-160-000	Employee Recog	1,000	1,250	25.00%
100-00-51110-211-000	Audit	22,123	25,000	13.01%
100-00-51110-212-000	Assessing	15,000	12,500	-16.67%
100-00-51110-213-000	Legal	-	-	
100-00-51110-312-000	Code Maintenance	2,500	4,000	60.00%
100-00-51110-313-000	Elections	6,250	6,250	0.00%
100-00-51110-313-100	Supplies for COVID-19	-	-	
100-00-51110-330-000	Educ/Trng/Travel	100	100	0.00%
100-00-51110-390-000	Miscellaneous	1,000	1,000	0.00%
100-00-51110-591-000	Bad Debt & Write offs	-	-	
100-00-51120-213-000	Legal	-	-	
100-00-51120-330-000	Educ/Trng/Travel	-	-	
100-00-51120-390-000	Miscellaneous	750	750	0.00%
100-00-51250-110-000	Judge & Clerk Wage	52,317	42,440	-18.88%
100-00-51250-130-000	FICA/Medicare	4,002	3,247	-18.88%
100-00-51250-131-000	Health Insurance	20,933	18,098	-13.55%
100-00-51250-132-000	FSA Contribution	800	600	-25.00%
100-00-51250-133-000	Dental Insurance	1,075	807	-25.00%
100-00-51250-134-000	Vision Insurance	276	207	-25.03%
100-00-51250-135-000	Retirement	2,872	2,264	-21.17%
100-00-51250-210-000	Legal & Administration	500	500	0.00%
100-00-51250-224-000	Telephone/Fax	300	300	0.00%
100-00-51250-290-000	Jail Services	250	250	0.00%
100-00-51250-310-000	Office Supplies	2,850	2,850	0.00%
100-00-51250-313-100	Supplies for COVID-19	-	-	
100-00-51250-321-000	Publication	-	-	
100-00-51250-330-000	Educ/Trng/Travel	1,850	2,250	21.62%
100-00-51250-353-000	Info Tech	7,850	7,850	0.00%
100-00-51250-390-000	Miscellaneous	100	100	0.00%
100-00-51400-110-000	Salary/Wages	153,470	193,693	26.21%
100-00-51400-130-000	FICA/Medicare	11,740	14,818	26.21%
100-00-51400-131-000	Health Insurance	37,784	38,912	2.99%
100-00-51400-132-000	FSA Contribution	1,475	1,625	10.17%

Account	Description	2025 Adopted Budget	2026 Proposed Budget	Percent of Change
100-00-51400-133-000	Dental Insurance	1,913	2,093	9.39%
100-00-51400-134-000	Vision Insurance	521	577	10.64%
100-00-51400-135-000	Retirement	10,666	13,172	23.49%
100-00-51400-210-000	Professional Service	1,500	1,500	0.00%
100-00-51400-211-000	Background Checks	1,650	1,650	0.00%
100-00-51400-213-000	Legal	6,750	6,750	0.00%
100-00-51400-216-000	Hire & Recruitment	1,250	1,500	20.00%
100-00-51400-221-000	Electricity	8,750	8,750	0.00%
100-00-51400-222-000	Gas/Heat	3,250	3,250	0.00%
100-00-51400-223-000	Water/Sewer	3,750	3,750	0.00%
100-00-51400-224-000	Telephone/Fax	3,250	3,250	0.00%
100-00-51400-240-000	Building Maintenance	5,500	3,500	-36.36%
100-00-51400-290-000	Contractual Services	12,500	32,500	160.00%
100-00-51400-310-000	Office Supplies	3,750	3,750	0.00%
100-00-51400-311-000	Postage/Shipping	2,000	2,000	0.00%
100-00-51400-313-000	Custodial Supplies	3,500	3,000	-14.29%
100-00-51400-313-100	Supplies for COVID-19	-	-	
100-00-51400-320-000	Memberships/Dues	3,500	3,000	-14.29%
100-00-51400-321-000	Publications	3,750	3,500	-6.67%
100-00-51400-330-000	Educ/Trng/Travel	4,000	5,000	25.00%
100-00-51400-350-000	Equip Maint (Non-Office)	500	500	
100-00-51400-352-000	Office Equip Maint	3,450	2,500	-27.54%
100-00-51400-353-000	Info Tech	12,500	12,500	0.00%
100-00-51400-390-000	Miscellaneous	125	125	0.00%
100-00-51400-510-000	Ins (Non-Labor)	38,750	32,250	-16.77%
100-00-51400-520-000	FSA Total Admin Fees	2,500	2,500	0.00%
100-00-51400-740-000	Losses/Damages	-	-	
100-00-51400-790-000	Donations/Grants Expenditures	-	-	
100-00-51400-821-000	Building Improvement	-	-	
Administration		512,398	558,181	8.93%
			8.93%	

Account	Description	2025 Adopted Budget	2026 Proposed Budget	Percent of Change
100-00-52100-110-000	Salary/Wages	1,007,149	1,038,312	3.09%
100-00-52100-111-000	Clerical OT Wages	1,270	1,315	3.54%
100-00-52100-112-000	Officer PT Wages	-	-	
100-00-52100-116-000	Officer OT Wages	64,062	68,345	6.68%
100-00-52100-121-000	Crossing Guard Wages	10,500	10,500	0.00%
100-00-52100-130-000	FICA/Medicare	82,848	85,563	3.28%
100-00-52100-131-000	Health Insurance	175,965	284,046	61.42%
100-00-52100-132-000	FSA Contribution	7,150	7,000	-2.10%
100-00-52100-133-000	Dental Insurance	11,401	11,207	-1.70%
100-00-52100-134-000	Vision Insurance	2,681	2,628	-2.01%
100-00-52100-135-000	Retirement	153,374	163,980	6.91%
100-00-52100-191-000	Protective Cloth/Gear	11,750	11,750	0.00%
100-00-52100-213-000	Legal	18,000	15,000	-16.67%
100-00-52100-216-000	Hire & Recruitment	500	750	50.00%
100-00-52100-217-000	Investigations	15,000	10,000	-33.33%
100-00-52100-217-100	K9 Unit Expenses	2,000	2,000	0.00%
100-00-52100-217-200	Undercover Local Expenses	-	-	
100-00-52100-217-300	Fed Equity Share Expenses	-	-	
100-00-52100-217-900	K9 Unit Special Acct Expenses	-	-	
100-00-52100-221-000	PD Electricity	6,250	6,250	0.00%
100-00-52100-222-000	PD Heating Gas	4,700	4,700	0.00%
100-00-52100-223-000	Police Water/Sewer	4,150	4,150	0.00%
100-00-52100-224-000	Telephone/Fax	9,500	9,500	0.00%
100-00-52100-290-000	Contractual Service	15,000	15,000	0.00%
100-00-52100-310-000	Office Supplies	2,250	2,250	0.00%
100-00-52100-313-000	Cleaning supplies-PD	1,750	1,750	0.00%
100-00-52100-313-100	Supplies for COVID-19	-	-	
100-00-52100-320-000	Membership/Dues	500	500	0.00%
100-00-52100-321-000	Publications	-	-	
100-00-52100-330-000	Educ/Trng/Travel	15,000	12,250	-18.33%
100-00-52100-331-000	Motor Fuel	25,500	18,500	-27.45%
100-00-52100-341-000	Prof Equipt/Supplies	22,000	22,000	0.00%
100-00-52100-352-000	Office Equip Maint/Service	2,750	2,750	0.00%
100-00-52100-353-000	Info Tech	12,500	12,500	0.00%
100-00-52100-354-000	Equipmnt Maint (Non Office)	6,000	6,000	0.00%

Account	Description	2025 Adopted Budget	2026 Proposed Budget	Percent of Change
100-00-52100-361-000	Building Maintenance	7,250	4,500	-37.93%
100-00-52100-390-000	Miscellaneous	500	500	0.00%
100-00-52100-510-000	Ins (non-labor)	45,000	42,000	-6.67%
100-00-52100-740-000	Losses/Damages	-	-	
100-00-52100-790-000	Donations/Grants Expenditures	-	-	
100-00-52200-110-000	Salary/Wages	16,600	21,850	31.63%
100-00-52200-120-000	Hourly Wages	30,873	25,614	-17.03%
100-00-52200-120-100	Fire calls wages	90,000	95,000	5.56%
100-00-52200-130-000	FICA/Medicare	10,517	10,899	3.63%
100-00-52200-131-000	Health Insurance	1,365	-	
100-00-52200-132-000	FSA Contribution	150	-	
100-00-52200-133-000	Dental Insurance	194	-	
100-00-52200-134-000	Vision Insurance	53	-	
100-00-52200-135-000	Retirement	4,756	4,000	-15.89%
100-00-52200-191-000	Protective Clothing/Gear	2,500	2,500	0.00%
100-00-52200-213-000	Legal	-	-	
100-00-52200-221-000	Electricity	3,800	3,800	0.00%
100-00-52200-222-000	Heating Gas	7,669	7,669	0.00%
100-00-52200-223-000	Water/Sewer	8,330	8,330	0.00%
100-00-52200-224-000	Telephone/Fax	3,750	3,750	0.00%
100-00-52200-241-000	Extinguisher Maint/Repair	150	150	0.00%
100-00-52200-290-000	Outside Contractual Services	-	-	#DIV/0!
100-00-52200-292-000	Hydrant Rental	-	-	
100-00-52200-310-000	Office Supplies	700	700	0.00%
100-00-52200-313-100	Supplies for COVID-19	-	-	
100-00-52200-321-000	Publications	-	-	
100-00-52200-330-000	Educ/Trng/Travel	1,000	3,000	200.00%
100-00-52200-331-000	Motor Fuel	5,500	5,500	0.00%
100-00-52200-331-001	Motor Fuel for TRFA	-	-	
100-00-52200-352-000	Office Equip Maint/Service	-	-	
100-00-52200-353-000	Info Tech	2,250	2,250	0.00%
100-00-52200-354-000	Equipmnt Maint (Non-Office)	7,605	10,000	31.49%
100-00-52200-355-000	Truck Maintenance	7,000	10,000	42.86%
100-00-52200-357-000	Pager & Radio Repair	2,500	7,500	200.00%
100-00-52200-361-000	Building Maintenance	4,000	7,000	75.00%

Account	Description	2025 Adopted Budget	2026 Proposed Budget	Percent of Change
100-00-52200-390-000	Miscellaneous	4,377	4,377	0.00%
100-00-52200-510-000	Ins (non-labor)	34,100	32,500	-4.69%
100-00-52200-740-000	Losses/Damages	-	-	
100-00-52200-790-000	Donations/Grants Expenditures	-	-	
100-00-52200-811-000	Equipment Purchases	10,000	20,250	102.50%
100-00-52200-811-001	State Issued 2% Dues	13,500	16,351	
100-00-52200-821-000	FD Building Improvement	-	-	
100-00-52200-900-000	FD Special Funds Expense	-	-	
100-00-52300-215-000	Ambulance Contract Assessment	291,330	296,590	1.81%
100-00-52400-240-000	Weather Siren Maintenance	1,022	1,022	0.00%
100-00-52400-740-000	Losses/Damages	-	-	
Public Safety		2,309,842	2,478,097	7.28%
			7.28%	

Account	Description	2025 Adopted Budget	2026 Proposed Budget	Percent of Change
100-00-53100-110-000	Wage/Salary	362,940	358,612	-1.19%
100-00-53100-130-000	FICA/Medicare	27,765	27,434	-1.19%
100-00-53100-131-000	Health Insurance	118,745	131,956	11.13%
100-00-53100-132-000	FSA Contribution	4,990	4,690	-6.01%
100-00-53100-133-000	Dental Insurance	6,701	6,305	-5.91%
100-00-53100-134-000	Vision Insurance	1,724	1,619	-6.08%
100-00-53100-135-000	Retirement	25,224	25,820	2.36%
100-00-53100-191-000	Protective Clthng/Gear	1,896	2,000	5.49%
100-00-53100-213-000	Legal	-	-	
100-00-53100-215-000	Hired Services	-	-	
100-00-53100-218-000	Drug Testing	377	377	0.00%
100-00-53100-221-000	Electricity	7,242	7,242	0.00%
100-00-53100-223-000	Water/Sewer	9,300	9,300	0.00%
100-00-53100-224-000	Telephone/Fax	2,014	2,014	0.00%
100-00-53100-231-000	Signage	1,500	2,000	33.33%
100-00-53100-232-000	Tree/Brush Removal	-	-	
100-00-53100-240-000	Maintenance/Repair	75,000	75,000	0.00%
100-00-53100-290-000	Contractual Service	5,500	5,500	0.00%
100-00-53100-290-100	Contractual Serv - Mow	-	-	
100-00-53100-290-102	Contractual Serv -Shovel	-	-	
100-00-53100-291-000	Equipment Rental	500	500	0.00%
100-00-53100-294-000	State/Other Fees	-	-	
100-00-53100-310-000	Office Supplies	668	668	0.00%
100-00-53100-313-100	Supplies for COVID-19	-	-	
100-00-53100-320-000	Memberships/Dues	300	300	0.00%
100-00-53100-321-000	Publications	306	306	0.00%
100-00-53100-330-000	Educ/Trng/Travel	550	550	0.00%
100-00-53100-331-000	Motor Fuel	20,000	15,000	-25.00%
100-00-53100-340-000	Hand Tls,Matals,Spplys	10,000	10,000	0.00%
100-00-53100-352-000	Office Equip Maint.	304	304	0.00%
100-00-53100-353-000	Info Tech	2,974	2,974	0.00%
100-00-53100-354-000	Equip Maint (Non-Office)	25,345	25,345	0.00%
100-00-53100-361-000	Building Maintenance	6,022	6,022	0.00%
100-00-53100-362-000	Grounds Maintenance	1,000	1,000	0.00%
100-00-53100-390-000	Miscellaneous	-	-	

Account	Description	2025 Adopted Budget	2026 Proposed Budget	Percent of Change
100-00-53100-510-000	Ins (Non-Labor)	37,825	35,000	-7.47%
100-00-53100-740-000	Losses/Damages	-	-	
100-00-53100-790-000	Donations/Grants Expenditures	-	-	
100-00-53100-821-000	Building Improvement	-	-	
100-00-53320-215-000	Hired/Contractual	20,000	20,000	0.00%
100-00-53320-291-000	Equipment Rental	-	-	
100-00-53320-340-000	Hand Tool,Mater./Supplies	1,000	1,000	0.00%
100-00-53320-354-000	Equip Maint (Non-Office)	10,000	10,000	0.00%
100-00-53320-371-000	Salt/Sand	75,000	67,200	-10.40%
100-00-53320-372-000	Contingency for Snow	-	-	
100-00-53320-390-000	Miscellaneous	-	-	
100-00-53330-221-000	Electricity - Signals	6,510	6,510	0.00%
100-00-53330-240-000	Maint/Repair - Signals	4,711	4,711	0.00%
100-00-53330-390-000	Miscellaneous - Signals	-	-	
100-00-53340-354-000	Equip Maint (Non-Office)	25,000	25,000	0.00%
100-00-53340-390-000	Miscellaneous	-	-	
100-00-53420-221-000	Electricity	45,600	45,600	0.00%
100-00-53420-240-000	Maint/Repair	9,693	9,693	0.00%
100-00-53420-354-000	Equip Maint (Non-Office)	-	-	
100-00-53420-373-000	Lights Installation	-	-	
100-00-53420-390-000	Miscellaneous	-	-	
100-00-53500-291-000	Non-City Equipment Rental	-	-	
100-00-53500-390-000	Non-City Miscellaneous	-	-	
100-00-53510-720-000	Contribution to Airport	23,282	24,213	4.00%
100-00-53540-000-000	Boat Launch Site Maint	3,359	3,359	0.00%
100-00-53620-220-000	Refuse Collection Contract	243,351	240,525	-1.16%
100-00-53621-220-000	Large Item Garbage Exp	-	-	
100-00-53622-220-000	Garage disposal abatements	-	-	
Public Works		1,224,218	1,215,650	-0.70%
			-0.70%	

Account	Description	2025 Adopted Budget	2026 Proposed Budget	Percent of Change
100-00-54910-720-000	Contribution to Cemetery	32,500	25,000	-23.08%
Health & Human Services		32,500	25,000	-23.08%
			-23.08%	

Account	Description	2025 Adopted Budget	2026 Proposed Budget	Percent of Change
100-00-55200-110-000	Salary/Wages	143,493	161,406	12.48%
100-00-55200-130-000	FICA/Medicare	10,977	12,348	12.48%
100-00-55200-131-000	Health Insurance	24,792	28,188	13.70%
100-00-55200-132-000	FSA Contribution	850	850	0.00%
100-00-55200-133-000	Dental Insurance	1,143	1,143	0.00%
100-00-55200-134-000	Vision Insurance	294	293	-0.04%
100-00-55200-135-000	Retirement	7,228	8,057	11.48%
100-00-55200-191-000	Protective Clthng/Gear	1,000	1,000	0.00%
100-00-55200-221-000	Electricity	6,000	6,000	0.00%
100-00-55200-223-000	Water/Sewer	24,000	24,000	0.00%
100-00-55200-224-000	Telephone/Fax	2,000	2,000	0.00%
100-00-55200-232-000	Trees & Brush	10,000	10,000	0.00%
100-00-55200-313-100	Supplies for COVID-19	-	-	
100-00-55200-330-000	Educ/Trng/Travel	1,250	1,250	0.00%
100-00-55200-340-000	Hand Tools,Material,Supp	3,479	3,479	0.00%
100-00-55200-353-000	IT Service Fees	-	-	
100-00-55200-354-000	Equip Maint (Non-Office)	5,218	5,218	0.00%
100-00-55200-361-000	Building Maintenance	11,000	7,500	-31.82%
100-00-55200-362-000	Grounds Maintenance	13,000	13,000	0.00%
100-00-55200-363-000	Tree Tribute Program Expense	160	160	0.00%
100-00-55200-364-000	Parks Fund Raising Expenses	-	-	
100-00-55200-390-000	Miscellaneous	-	-	
100-00-55200-510-000	Ins (Non-Labor)	12,250	12,250	0.00%
100-00-55200-740-000	Losses/Damages	-	-	
100-00-55200-790-000	Donations/Grants Expenditures	-	-	
100-00-55200-820-000	Expenditure of Parkland Ded.	-	-	
100-00-55200-821-000	Building Improvement	-	-	
100-00-55300-110-000	Salary/Wages	-	-	
100-00-55300-130-000	FICA/Medicare	-	-	
100-00-55300-135-000	Retirement	-	-	
100-00-55300-220-000	Transportation	-	-	
100-00-55300-224-000	Telephone/Fax	-	-	
100-00-55300-310-000	Office Supplies	-	-	
100-00-55300-313-100	Supplies for COVID-19	-	-	
100-00-55300-330-000	Educ/Trng/Travel	-	-	

Account	Description	2025 Adopted Budget	2026 Proposed Budget	Percent of Change
100-00-55300-390-000	Miscellaneous	25,000	-	100%
100-00-55300-395-000	Arts/Crafts	-	-	
100-00-55300-396-000	Softball/Baseball	-	-	
100-00-55300-397-000	Rec Tennis	-	-	
100-00-55300-398-000	Golf	-	-	
100-00-55300-399-000	Special Events	-	-	
100-00-55300-814-000	Baseball Equip/Uniform	-	-	
100-00-55310-390-000	Celebrations/Entertainment	25,750	30,000	16.50%
Culture, Recreation & Educ		328,883	328,142	-0.23%
			-0.23%	

Account	Description	2025 Adopted Budget	2026 Proposed Budget	Percent of Change
100-00-56400-110-000	Salary/Wages	15,798	23,448	
100-00-56400-130-000	FICA/Medicare	1,209	1,794	
100-00-56400-131-000	Health Insurance	6,542	10,557	
100-00-56400-132-000	FSA Contribution	250	350	
100-00-56400-133-000	Dental Insurance	336	471	
100-00-56400-134-000	Vision Insurance	86	121	
100-00-56400-135-000	Retirement	1,098	1,688	
100-00-56400-202-000	Building Inspections	50,000	61,266	22.53%
100-00-56400-213-000	Legal/Recording	2,137	2,137	0.00%
100-00-56400-214-000	Map & Planning Services	5,000	5,000	0.00%
100-00-56400-220-000	Rental Inspection	-	-	
100-00-56400-224-000	Telephone/Fax	456	456	0.00%
100-00-56400-290-000	Code Enforcement Services			#DIV/0!
100-00-56400-310-000	Office Supplies	304	304	0.00%
100-00-56400-321-000	Publications	445	445	0.00%
100-00-56400-330-000	Educ/Trng/Travel	250	250	0.00%
100-00-56400-353-000	InfoTech	250	250	0.00%
100-00-56400-390-000	Miscellaneous	-	-	
100-00-56700-210-000	Economic Devel Prof Services	2,500	2,500	0.00%
100-00-56700-390-000	Econ Dev Misc	-	-	
100-00-56710-000-000	Tourism	168,000	160,000	-4.76%
100-00-56710-210-000	Professional Service	-	-	
100-00-56710-240-000	Building/Equip Maintenance	-	-	
100-00-56710-310-000	Office Supplies	-	-	
100-00-56710-311-000	Postage Expense	-	-	
100-00-56710-330-000	Travel/Educ./Training	-	-	
100-00-56710-400-000	Marketing Misc.	-	-	
100-00-56710-400-100	Tourism Development	-	-	
100-00-56710-400-200	Digital Marketing	-	-	
100-00-56710-400-300	Purchased Media	-	-	
100-00-56710-400-400	TV	-	-	
100-00-56710-400-500	Print Media	-	-	
100-00-56710-500-000	Event Support Grants	-	-	
Conservation & Development		254,660	271,036	6.43%
			6.43%	

Account	Description	2025 Adopted Budget	2026 Proposed Budget	Percent of Change
100-00-57100-000-000	Contingency	25,000	15,000	-40.00%
100-00-57331-000-000	Highway & Street Outlay- local	-	-	
Capital Improvement		25,000	15,000	-40.00%
			-40.00%	

Account	Description	2025 Adopted Budget	2026 Proposed Budget	Percent of Change
100-00-58100-000-000	Debt Principal Payment	330,000	378,449	14.68%
100-00-58200-000-000	Debt Interest	147,291	179,716	22.01%
100-00-58200-690-000	Debt Issuance Cost	-	-	
100-00-58230-691-000	Other Debt Expenses	800	800	0.00%
Debt		478,091	558,966	16.92%
			16.92%	

Account	Description	2025 Adopted Budget	2026 Proposed Budget	Percent of Change
100-00-59201-000-000	Contribution to Library	392,800	400,000	1.83%
100-00-59202-000-000	Contribution to Taxi	40,000	74,500	86.25%
100-00-59210-000-000	TRANSFER TO GENERAL	-	-	
100-00-59230-000-000	Transfer to Equip Replace	-	-	
100-00-59230-000-100	Transfer to ERF Admin	10,000	12,000	20.00%
100-00-59230-000-200	Transfer to ERF Police	100,000	105,000	5.00%
100-00-59230-000-300	Transfer to ERF Fire	209,818	205,000	-2.30%
100-00-59230-000-400	Transfer to ERF Streets	98,000	100,000	2.04%
100-00-59230-000-500	Transfer to ERF Parks	25,000	35,000	40.00%
100-00-59230-000-600	Transfer to ERF Build Maint	20,000	25,000	25.00%
100-00-59230-000-700	Transfer to ERF From PD CD	-	-	
100-00-59240-000-000	Transfer to Capital Projects	75,000	75,000	0.00%
Interfund Transfers		970,618	1,031,500	6.27%
			6.27%	
Total Expense		6,136,210	6,481,571	
			5.63%	