



CITY OF REEDSBURG
134 South Locust Street, PO Box 490
Reedsburg, WI 53959
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COMMON COUNCIL AGENDA
November 24, 2025
REEDSBURG CITY HALL COUNCIL CHAMBERS
5:30 PM

DUE TO THE RESTRICTIONS CAUSED BY THE COVID-19 PANDEMIC, SOME VOTING MEMBERS MAY BE PRESENT VIA TELECONFERENCE OR VIDEO CONFERENCE, AS PROVIDED BY THE RECOMMENDATIONS OF THE WISCONSIN DEPARTMENT OF JUSTICE. [HTTPS://WWW.DOJ.STATE.WI.US/NEWS-RELEASES/OFFICE-OPEN-GOVERNMENT-ADVISORY-CORONAVIRUS-DISEASE-2019-COVID-19-AND-OPEN-MEETINGS](https://www.doj.state.wi.us/news-releases/office-open-government-advisory-coronavirus-disease-2019-covid-19-and-open-meetings)

CALL TO ORDER:

ROLL CALL:

PLEDGE OF ALLEGIANCE:

THE COUNCIL WILL RECEIVE INFORMATION ON NON-AGENDA TOPICS BROUGHT BEFORE THE COUNCIL BY MEMBERS OF THE PUBLIC. THE COUNCIL WILL NOT DISCUSS THESE TOPICS, AND WILL NOT TAKE ACTION ON ANY OF THEM AT THIS MEETING.

I. CONSENT AGENDA (ONE MOTION APPROVES ALL ITEMS):

1. Approve Meeting Minutes from November 10, 2025 Common Council Meeting.

II. GENERAL BUSINESS:

1. Approve/Deny: Resolution 4584-25 Adoption of the 2026 Budget and Setting Tax Levy.

III. RECOMMENDATIONS FROM BOARDS, COMMITTEES AND COMMISSIONS:

1. Recommendation from Plan Commission - 2nd Reading, Public Hearing, and Approve/Deny: Ordinance No. 1979-25 Amending Chapter 690 - Tourist Rooming Houses.

IV. COMMISSION, COMMITTEE, BOARD AND STAFF REPORTS:

1. Utility Commission, Library Board, (any other committees or commissions with reports).

V. OFFICE OF THE MAYOR:

VI. ADJOURN:



The City of Reedsburg does not discriminate on the basis of disability in the admissions or access to, or treatment of or employment in, its programs or activities. Disability-related aids or services, including printed information in alternate formats, to enable persons with disabilities to participate in public meetings and programs are available by calling (608) 524-6404. To be able to meet the needs of a request for a different format contact the City Clerk-Treasurer at 134 S. Locust Street, Reedsburg, WI at least 48 hours prior to the commencement of the meeting so that any necessary arrangements can be made to accommodate each request.

City of Reedsburg
Meeting of the Common Council
November 10, 2025

Present: Mayor Dave Estes, Alderpersons Dave Moon, Sonny Hyde, Missy Frenz, Jake Kummer, John Deitrich, and Tim Becker.

Absent: Alderpersons Dave Moon, Jason Schulte, and Phil Peterson.

Others Present: City Administrator Max Buckner, Public Works Director Steve Zibell, Finance Director/Clerk-Treasurer Jacob Crosetto, Police Chief Patrick Cummings, Parks and Recreation Director Matt Scott, Building Inspector/Zoning Administrator Brian Duvalle, Library Director Sue Ann Kucher, New Police Officers Schrank and Stelling, and citizens.

Mayor Dave Estes called the regular meeting of the Common Council to order at 5:31 p.m. in the Common Council Chambers.

Approve Consent Agenda: consisting of the of the minutes from the Council meeting held on October 27, 2025; Approval of the October 2025 Building Permit Report; Approval of the October 2025 Monthly Building Permit Report; and approval of the October 2025 Monthly Ambulance Report.

Motion: Deitrich, Second: Becker to approve the consent agenda. Motion carried 6-0.

RECOMMENDATIONS FROM BOARDS, COMMITTEES AND COMMISSIONS:

- A. Recommendation from Public Works Committee - Approve/Deny: Resolution 4582-25 Approval of Changes to the City of Reedsburg Functional Classification System.
 - a. **Motion: Deitrich, Second: Bauer to approve Resolution 4582-25 as presented. Motion carried 6-0.**

GENERAL BUSINESS

- A. Discussion and Potential Action Regarding Potential Development Agreement with CAPT J LLC to Sell an Approximate .5 Acre Lot for the Purpose of Commercial Development in the New Lands' End Development and Discussion Regarding the Potential for Purchasing a Public Property in the Downtown Area and Northeast Side of the City. Per section 19.85(1)(e) of the Wisconsin statutes, the Common Council will consider entering closed session for the purpose of deliberating or negotiating the purchasing of public properties, the investing of public funds, or conducting other specified public business, whenever competitive or bargaining reasons require a closed session.
 - a. **Motion: Bauer, Second: Hyde to enter Closed Session per section 19.85(1)(e) of the Wisconsin statutes for the purpose of deliberating or negotiating the purchasing of public properties, the investing of public funds, or conducting other specified public business, whenever competitive or bargaining reasons require a closed session. Motion carried 6-0. Time: 5:41 p.m.**
 - b. **Motion: Deiteich, Second: Frenz to leave Closed Session. Motion carried 6-0. Time: 6:03 p.m.**
- B. **Motion: Deitrich, Second: Becker to approve the Devopment Agreement with CAPT J LLC as presented. Motion carried 6-0.**

Motion: Deitrich, Second: Frenz to adjourn.

Motion carried 6-0. The meeting adjourned at 6:04 p.m.

Respectfully submitted,

Jacob Crosetto
Finance Director/City Clerk-Treasurer

November 24, 2025

Common Council of Reedsburg

Re: 2026 Annual Budget

Dear Members of the Common Council,

On behalf of the City of Reedsburg staff, please accept this submission of the proposed budget for the 2026 calendar year. The budget represents collaborative planning and analysis, designed to responsibly allocate resources, maintain essential services, and position our city for a strong and sustainable future.

The proposed 2026 levy is in the in below chart.

FUND	TAX LEVY
General Fund	\$5,106,855
Taxi Cab	\$30,000
Airport	\$75,000
Community Recreation	\$19,500
Library Operations	\$569,000
Debt Service	\$1,305,066
Capital Equipment	\$224,856
Capital Improvement	\$550,855
TOTAL CITY TAX LEVY	\$7,881,132

The budget aligns with the priorities established by the Council, including investment in infrastructure, public safety, and economic development.

The City's overall budget results in a tax levy increase on a \$300,000 assessed house of \$317.00. With all taxing jurisdictions combined, property taxes in the City are expected to increase by 9.85%.

Economic Context and Budget Challenges

The development of this year's budget is constrained by continued high costs. While revenues from state aids remain consistent, we continue to face cost pressures due to rising health care premiums, capital construction costs, and rising cost of payroll.

The General Fund budget has a proposed year-over-year increase of \$720,707. \$653,335.60 of the increase is reflected in the sworn officer budget. Some of the increase is due to a 15% increase in health insurance and scheduled raises. However, the majority

of the increase is due to the 2025 budget underestimating 2025 payroll. The police department is currently fully staffed, which should relieve overtime pressures on the budget in the near future. The intent of the 2026 budget is to more accurately account for the payroll expense to balance the general fund budget for the 2026 calendar year.

Notwithstanding the sworn officer increase, the General Fund is proposed to be increased by \$67,371.40. This increase is taking a conservative approach to keeping costs down across the fund.

Despite these challenges, the proposed budget attempts to maintain balance without depleting fund reserves or deferring critical investments. Key strategies employed include:

- Conservative revenue projections,
- Conservative expenditure projections, and
- Careful prioritization of departmental requests.

Key Highlights of the 2026 Proposed Budget

The proposed budget reflects the Council's policy priorities. Notable highlights include:

- Public Safety: Providing competitive wages to officers for recruitment and retention of officers to provide the highest quality service for our residents.
- Infrastructure: A capital investment plan, including major improvements to Vine Street, funded through a combination of sanitary sewer funds, storm water funds, and borrowing.
- Parks: A plan to continue to create and maintain our park system, including repainting the public pool and replacing a baseball field.

Next Steps

We look forward to continue engagement with the Council and the public and approving the 2026 annual budget.

We remain committed to transparency, accountability, and collaboration as we finalize the 2026 budget. City staff will be available to respond to inquiries.

On behalf of all city departments, thank you for your leadership and continued partnership. We believe this proposed budget responsibly meets today's needs and will put the City in a strong position for the future.

Sincerely,

Maximilian Buckner
City Administrator

Jacob Crosetto
Finance Director

Adoption of the 2026 Budget and Setting Tax Levy

WHEREAS, the Common Council Budget Workshop has reviewed and recommended the budget submitted by the City Administrator for 2026 with expenses as shown below:

General Fund:

General Government	\$1,562,367
Public Safety	5,204,181
Public Works	1,343,513
Health and Human Services	3,900
Leisure Activities	816,116
Conservation & Development	<u>198,156</u>
Total General Fund	\$9,128,235

Other Funds:

Reedsburg Utility Commission	\$33,476,054
Wastewater Fund	31,842,846
Solid Waste Fund	488,950
Storm Water Utility	415,681
Debt Service Fund	4,141,605
Taxi Fund	500,000
Airport Fund	227,018
Library Fund	883,994
Municipal Court	268,219
TIF Districts	2,160,794
Capital Equip. Fund	554,000
Capital Project Fund	1,329,000
Ambulance Fund	2,631,200
Other Non-Major Funds	313,883

NOW THEREFORE, BE IT RESOLVED that the Common Council of the City of Reedsburg hereby approves and accepts the 2026 budget with anticipated receipts in the sum of \$67,372,914, be and the same is hereby adopted, and total expenditures in the total sum of \$88,361,479 be and the same is hereby adopted,

BE IT FURTHER RESOLVED, that there is hereby levied a tax of \$7,881,132 upon all taxable property within the City of Reedsburg as returned by the assessor in the year 2025, for the uses and purposes set forth in said budget. Levy appropriations as follows:

General Fund	\$5,106,855
Debt Service Fund	1,305,066
Taxi Fund	30,000
Airport Fund	75,000
Community Recreation	19,500
Library Fund	569,000
Capital Equipment	224,856
Capital Projects	<u>550,855</u>
Total	\$7,881,132

BE IT FURTHER RESOLVED that the City Clerk is hereby authorized and directed to spread said tax upon the current tax roll of the City of Reedsburg and the City Treasurer is hereby authorized to collect the same at the proper time, as set by law.

Adopted this 24th day of November 2026.

David G. Estes
Mayor

Jacob Crosetto
City Clerk-Treasurer/Finance Director

State levy	-
Sauk County Levy	2,969,987.81
Reedsburg Schools Levy	7,225,604.24
Madison Technical College	618,770.77
School levy credit	1,357,100.39
Assessed value	1,042,999,800
Equalized value	1,107,737,700

TID #	Increment Value
6	\$4,125,300.00
8	\$8,757,000.00
9	\$53,137,000.00
10	\$2,955,900.00
11	\$6,533,300.00

^TID Statement of Changes Report

TID Increment Value

75,508,500

Assessed Mill Rate	Equalized Mill Rate
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	A	B	C	D	E	F
Taxing Jurisdiction	Apportioned Levy	Equalized Value (less TID Value Increment)	Interim Rate	Equalized Value (With TID Value Increment)	Amount to be Levied	E-A = Tax Increment
1. County	2,969,987.81	1,032,229,200	0.002877256	1,107,737,700	3,187,244.94	217,257.13
2. Special Dist.		1,032,229,200		1,107,737,700		
3. Tax District	7,881,132.40	1,032,229,200	0.007635061	1,107,737,700	8,457,644.91	576,512.51
4. School District	7,225,604.24	1,032,229,200	0.007000000	1,107,737,700	7,754,163.90	528,559.66
5. VTAE District	618,770.77	1,032,229,200	0.000599451	1,107,737,700	664,034.47	45,263.70
6. Total for Tax Increment	18,695,495.22	1,032,229,200	0.018111768	1,107,737,700	20,063,088.22	1,367,593.00
7. State					0.00	
8. Special School, VTAE District Not In a TIF District						
9. Total for Amount to be Levied					20,063,088.22	

3.055844248	2.877255997
8.108961200	7.635060999
7.434482634	7.000000000
0.636658291	0.599450998
0.000000000	0.000000000
19.23594637	18.11176799
-1.30115115	-1.22510987
17.93479522	16.88665812

Gross taxes	20,063,088.22	20,063,088.22
School credit	(1,357,100.39)	(1,357,100.39)
Net taxes	18,705,987.83	18,705,987.83

	Budget Year				Increase	
	2023	2024	2025	2026	(Decrease)	
General Fund	\$ 3,915,103	\$ 3,755,865	\$ 4,386,148	\$ 5,106,855	16.43%	\$ 720,707
Taxi Cab	-	-	30,000	30,000	0.00%	\$ -
Airport	71,598	71,598	72,421	75,000	3.56%	\$ 2,579
Community Recreation	14,500	94,500	14,500	19,500	34.48%	\$ 5,000
Library Operations	485,000	490,000	538,992	569,000	5.57%	\$ 30,008
Debt Service	762,785	996,937	1,191,100	1,305,066	9.57%	\$ 113,966
Capital Equipment	261,100	413,600	76,440	224,856	194.16%	\$ 148,416
Capital Improvement	726,200	496,500	374,000	550,855	47.29%	\$ 176,855
TOTAL	\$ 6,236,286	\$ 6,319,000	\$ 6,683,601	\$ 7,881,132	17.92%	

Assessed Mill	\$ 9.381	\$ 9.381	\$ 7.052	\$ 8.109	14.99%
Equalized Mill	\$ 8.137	\$ 7.255	\$ 7.136	\$ 7.635	6.99%

Levy Limit \$ 7,881,132.00
Over/Under \$ (0)



City of Reedsburg 2026 Budget | General Fund (10)

		12/31/2023	12/31/2024	12/31/2024	12/31/2025	11/19/2025							
		Account Number	2023 ACTUAL		2024 BUDGET	2024 ACTUAL	2025 BUDGET	2025 YTD		2026 BUDGET		\$ Δ	% Δ
Account Description								ACTUAL					
REVENUE													
Taxes													
General Property Taxes	10-411100	\$3,915,102.00	\$3,755,865.00	\$3,755,865.00	\$4,386,148.00	\$4,386,148.00	\$5,106,855.40	\$720,707.40	16.43%				
Mobile Home Taxes	10-411400	\$107,510.68	\$105,000.00	\$100,836.82	\$105,000.00	\$90,403.67	\$105,000.00	\$0.00	0.00%				
Room Tax	10-412200	\$2,930.27	\$3,000.00	\$3,932.10	\$3,500.00	\$3,425.68	\$4,000.00	\$500.00	14.29%				
Taxes - Pilot	10-413200	\$111,854.38	\$130,000.00	\$102,317.07	\$130,000.00	\$81,079.71	\$110,000.00	(\$20,000.00)	-15.38%				
Total Taxes		\$4,137,758.17	\$3,994,215.00	\$3,963,158.13	\$4,624,948.00	\$4,561,057.06	\$5,325,855.40						
Intergovernmental													
Shared Taxes	10-422100	\$700,633.76	\$733,567.62	\$991,048.79	\$750,385.47	\$151,853.45	\$755,000.00	\$4,614.53	0.61%				
Fire Insurance (2% Dues)	10-422300	\$35,948.00	\$33,000.00	\$41,307.01	\$41,000.00	\$45,666.09	\$46,000.00	\$5,000.00	12.20%				
State Aid-Exempt Computers	10-422400	\$18,161.54	\$18,161.54	\$18,161.54	\$18,609.93	\$18,609.93	\$18,609.00	(\$0.93)	0.00%				
State Aid-Personal Property	10-422450	\$64,444.00	\$64,444.23	\$64,444.23	\$146,472.81	\$146,472.81	\$78,000.00	(\$68,472.81)	-46.75%				
State Aid - Video Service Prov	10-422460	\$0.00	\$26,120.92	\$0.00	\$26,120.92	\$0.00	\$26,120.00	(\$0.92)	0.00%				
Ag Use Penalty	10-422500	\$549.92	\$550.00	\$195.64	\$550.00	\$4,198.70	\$550.00	\$0.00	0.00%				
Police Dept Train-Reimbursemnt	10-425400	\$3,500.00	\$15,000.00	\$5,182.50	\$15,000.00	\$0.00	\$5,000.00	(\$10,000.00)	-66.67%				
General Transportation Aids	10-426400	\$688,038.97	\$718,120.21	\$718,225.82	\$715,831.91	\$536,405.88	\$794,552.00	\$78,720.09	11.00%				
Connecting Streets	10-426500	\$49,998.54	\$70,519.72	\$82,568.67	\$82,689.13	\$62,016.84	\$82,844.00	\$154.87	0.19%				
Misc State Aid	10-426800	\$0.00	\$256,081.02	\$11,297.78	\$261,970.88	\$6,495.10	\$6,500.00	(\$255,470.88)	-97.52%				
Total Intergovernmental		\$1,883,823.52	\$2,045,565.26	\$1,932,431.98	\$2,058,631.05	\$1,024,115.69	\$1,993,175.00						
Licenses and Permits													
Liquor & Malt Beverages	10-431100	\$15,705.00	\$16,000.00	\$15,362.00	\$16,000.00	\$13,510.00	\$16,000.00	\$0.00	0.00%				
Operators Licenses	10-431200	\$7,880.00	\$3,490.00	\$1,380.00	\$8,000.00	\$6,595.00	\$1,500.00	(\$6,500.00)	-81.25%				
Amusement Licenses	10-431300	\$100.00	\$100.00	\$200.00	\$100.00	\$100.00	\$100.00	\$0.00	0.00%				
Cigarette Licenses	10-431600	\$1,700.00	\$1,200.00	\$1,500.00	\$1,400.00	\$1,200.00	\$1,500.00	\$100.00	7.14%				
Television Franchise	10-432100	\$137,896.36	\$134,000.00	\$130,363.94	\$135,000.00	\$76,217.58	\$135,000.00	\$0.00	0.00%				
Mobile Home Park License	10-432200	\$706.00	\$706.00	\$702.00	\$705.00	\$704.00	\$705.00	\$0.00	0.00%				
Dog & Cat Licenses	10-433200	\$7,165.50	\$6,750.00	\$6,779.50	\$7,000.00	\$6,669.50	\$6,750.00	(\$250.00)	-3.57%				
Transient Licenses	10-434100	\$0.00	\$100.00	\$60.00	\$100.00	\$2,085.00	\$100.00	\$0.00	0.00%				
Farmers Market License	10-434150	\$0.00	\$250.00	\$0.00	\$0.00	\$0.00	\$1,500.00	\$1,500.00	#DIV/0!				
Building Permits	10-435100	\$53,544.76	\$50,000.00	\$87,533.89	\$70,000.00	\$28,616.07	\$60,000.00	(\$10,000.00)	-14.29%				
State Permit Seals	10-435110	\$600.00	\$1,400.00	\$1,600.00	\$1,500.00	\$750.00	\$1,500.00	\$0.00	0.00%				

Electrical Permits	10-435120	\$17,708.00	\$12,500.00	\$30,907.80	\$19,000.00	\$9,708.00	\$19,000.00	\$0.00	0.00%
Zoning Permit Fees	10-435200	\$5,875.00	\$5,500.00	\$4,436.10	\$5,000.00	\$3,755.00	\$5,000.00	\$0.00	0.00%
Plumbing Permits	10-435300	\$11,663.50	\$8,000.00	\$25,169.30	\$12,000.00	\$8,194.30	\$12,000.00	\$0.00	0.00%
Parade/Special Event Permits	10-435575	\$1,015.00	\$750.00	\$593.00	\$750.00	\$754.00	\$750.00	\$0.00	0.00%
Total Licenses and Permits		\$261,559.12	\$240,746.00	\$306,587.53	\$276,555.00	\$159,758.45	\$261,405.00		
Fines and Forfeitures									
Parking Violations	10-436200	\$5,790.00	\$14,000.00	\$3,665.00	\$3,700.00	\$2,655.00	\$3,700.00	\$0.00	0.00%
Total Fines and Forfeitures		\$6,065.00	\$14,100.00	\$3,755.00	\$3,790.00	\$2,655.00	\$3,700.00		
Public Charges for Services									
Clerk & Treas Fees	10-441100	\$944.50	\$750.00	\$882.96	\$750.00	\$2,333.93	\$800.00	\$50.00	6.67%
Special Assessment Search	10-441200	\$11,200.00	\$9,000.00	\$12,925.00	\$10,000.00	\$8,000.00	\$10,000.00	\$0.00	0.00%
License Publication Fees	10-441300	\$925.00	\$1,000.00	\$875.00	\$1,000.00	\$700.00	\$1,000.00	\$0.00	0.00%
Photo Copy Revenue	10-441900	\$301.66	\$250.00	\$230.80	\$250.00	\$1,336.00	\$250.00	\$0.00	0.00%
Police Revenues	10-442100	\$20,820.66	\$25,000.00	\$104,720.56	\$25,000.00	\$50,787.84	\$55,000.00	\$30,000.00	120.00%
Police Unlocks	10-442110	\$1,370.00	\$1,500.00	\$1,190.00	\$1,500.00	\$1,040.00	\$1,500.00	\$0.00	0.00%
Registration Revenue	10-442180	\$565.05	\$3,500.00	\$1,641.15	\$2,000.00	\$1,371.95	\$2,000.00	\$0.00	0.00%
Snow & Ice Control	10-444120	\$7,624.00	\$7,000.00	\$4,074.00	\$7,000.00	\$3,120.00	\$5,000.00	(\$2,000.00)	-28.57%
Dog Park Revenue	10-446120	\$1,010.00	\$2,500.00	\$1,280.00	\$2,000.00	\$1,361.00	\$1,250.00	(\$750.00)	-37.50%
Swimming Pools	10-446230	\$42,492.00	\$55,000.00	\$40,871.00	\$45,000.00	\$44,645.00	\$45,000.00	\$0.00	0.00%
Swimming Lessons	10-446235	\$21,927.00	\$23,000.00	\$22,745.00	\$25,000.00	\$22,885.00	\$23,000.00	(\$2,000.00)	-8.00%
W.P.R.A. Tickets	10-446240	\$370.50	\$500.00	\$335.64	\$500.00	\$324.20	\$500.00	\$0.00	0.00%
Other Summer	10-446250	\$7,660.00	\$8,000.00	\$9,373.00	\$9,000.00	\$9,165.00	\$9,000.00	\$0.00	0.00%
Youth Soccer Program	10-446290	\$1,240.00	\$1,500.00	\$1,400.00	\$1,500.00	\$960.00	\$1,500.00	\$0.00	0.00%
Park Fee Revenues	10-446410	\$11,450.54	\$15,000.00	\$17,364.22	\$16,000.00	\$15,251.35	\$16,000.00	\$0.00	0.00%
Bow Hunting Fees	10-446420	\$170.00	\$200.00	\$120.00	\$200.00	\$140.00	\$200.00	\$0.00	0.00%
Tree Replacement	10-447110	\$2,640.00	\$3,000.00	\$2,225.00	\$3,000.00	\$3,225.00	\$3,000.00	\$0.00	0.00%
Weeds	10-447130	\$2,330.31	\$2,500.00	\$2,490.56	\$2,500.00	\$2,200.58	\$2,500.00	\$0.00	0.00%
Land Use Application Fees	10-461500	\$6,660.00	\$6,000.00	\$4,050.00	\$3,000.00	\$2,125.00	\$4,000.00	\$1,000.00	33.33%
Total Public Charges for Services		\$155,144.22	\$166,100.00	\$235,899.39	\$162,100.00	\$171,171.85	\$181,500.00		
Intergovernmental Charges for Services									
Local Government Services	10-451100	\$24,286.00	\$25,000.00	\$25,775.00	\$26,000.00	\$25,554.00	\$26,000.00	\$0.00	0.00%
Liaison Officer - School Share	10-451200	\$138,047.57	\$155,000.00	\$149,047.92	\$155,000.00	\$96,972.00	\$155,000.00	\$0.00	0.00%
Rural Fire Communications Fee	10-451300	\$12,000.00	\$12,000.00	\$12,000.00	\$12,000.00	\$12,000.00	\$12,000.00	\$0.00	0.00%
Raas Communications Fee	10-451400	\$9,000.00	\$0.00	\$9,000.00	\$9,000.00	\$9,000.00	\$9,000.00	\$0.00	0.00%
Total Intergovernmental Charges for Services		\$183,333.57	\$192,000.00	\$195,822.92	\$202,000.00	\$143,526.00	\$202,000.00		
Investment Income									
Interest On Temp Investments	10-481100	\$433,573.27	\$250,000.00	\$678,112.56	\$300,000.00	\$170,109.74	\$350,000.00	\$50,000.00	16.67%
Interest On City Billings	10-481300	\$295.35	\$350.00	\$600.17	\$350.00	\$1,388.95	\$600.00	\$250.00	71.43%

Mannigal Interest Income	92-481100	\$18.10	\$20.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
Total Investment Income		\$433,886.72	\$250,370.00	\$678,712.73	\$300,350.00	\$171,498.69	\$350,600.00		
Miscellaneous									
Insurance Awards	10-437300	\$22,972.94	\$0.00	\$319.79	\$0.00	\$17,943.40	\$5,000.00	\$5,000.00	#DIV/0!
Income From Indiv & Organiz	10-471100	\$13,500.00	\$13,500.00	\$14,000.00	\$14,000.00	\$14,000.00	\$14,000.00	\$0.00	0.00%
Insurance Dividends	10-479300	\$47,808.03	\$42,000.00	\$38,676.78	\$40,000.00	\$41,169.10	\$40,000.00	\$0.00	0.00%
Misc Rents/Lease Revenue	10-482900	\$29,027.63	\$35,000.00	\$28,471.78	\$35,000.00	\$24,535.74	\$30,000.00	(\$5,000.00)	-14.29%
Miscellaneous Revenue	10-489000	\$55,226.33	\$4,000.00	\$35,082.20	\$15,000.00	\$14,709.36	\$15,000.00	\$0.00	0.00%
Total Miscellaneous		\$172,219.49	\$94,500.00	\$116,550.55	\$104,000.00	\$112,357.60	\$104,000.00		
Other Financing Sources									
Taxes Regulated Munic Utility	10-413100	\$663,848.97	\$725,000.00	\$682,207.48	\$725,000.00	\$682,207.45	\$700,000.00	(\$25,000.00)	-3.45%
Sale Of City Property	10-486330	\$1,380.00	\$19,000.00	\$770.00	\$1,000.00	\$4,228.20	\$1,000.00	\$0.00	0.00%
Arts In Public Places Funding	50-485075	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$0.00	\$5,000.00	\$0.00	0.00%
Total Other Financing Sources		\$670,228.97	\$749,000.00	\$687,977.48	\$731,000.00	\$686,435.65	\$706,000.00		
TOTAL REVENUE		\$7,904,018.78	\$7,746,596.26	\$8,120,895.71	\$8,463,374.05	\$7,032,575.99	\$9,128,235.40		
EXPENDITURES									
General Government									
City Council									
Council - Wages	10-511100-01	\$27,000.00	\$27,000.00	\$27,000.00	\$27,000.00	\$20,250.00	\$27,000.00	\$0.00	0.00%
Council - Fringes	10-511100-02	\$2,065.68	\$2,070.00	\$2,065.68	\$2,070.00	\$1,549.26	\$2,065.50	(\$4.50)	-0.22%
Council - Operating	10-511100-03	\$34.61	\$1,500.00	\$1,291.80	\$1,000.00	\$718.32	\$1,000.00	\$0.00	0.00%
Total City Council		\$29,100.29	\$30,570.00	\$30,357.48	\$30,070.00	\$22,517.58	\$30,065.50		
Mayor									
Mayor - Wages	10-513100-01	\$7,500.00	\$7,500.00	\$7,500.00	\$7,500.00	\$5,625.00	\$7,500.00	\$0.00	0.00%
Mayor - Fringes	10-513100-02	\$573.76	\$574.00	\$573.76	\$574.00	\$430.32	\$573.75	(\$0.25)	-0.04%
Mayor - Operating	10-513100-03	\$0.00	\$1,000.00	\$517.81	\$1,000.00	\$0.00	\$1,000.00	\$0.00	0.00%
Total Mayor		\$8,073.76	\$9,074.00	\$8,591.57	\$9,074.00	\$6,055.32	\$9,073.75		
Administrator									
Administrator - Wages	10-513500-01	\$137,068.41	\$142,771.00	\$152,262.25	\$116,446.00	\$98,206.01	\$116,483.99	\$37.99	0.03%
Administrator - Fringes	10-513500-02	\$33,378.74	\$40,195.00	\$25,249.47	\$37,705.00	\$13,024.01	\$42,636.47	\$4,931.47	13.08%
Administrator - Operating	10-513500-03	\$982.57	\$2,000.00	\$500.00	\$2,000.00	\$1,931.34	\$2,000.00	\$0.00	0.00%
Total Administrator		\$171,429.72	\$184,966.00	\$178,011.72	\$156,151.00	\$113,161.36	\$161,120.46		
Legislative Support									

Legislative Support - Wages	10-514110-01	\$71,679.83	\$76,189.00	\$89,462.21	\$80,073.00	\$62,411.17	\$80,261.21	\$188.21	0.24%
Legislative Support - Fringes	10-514110-02	\$22,701.62	\$27,192.00	\$32,970.25	\$36,964.00	\$28,025.43	\$41,462.61	\$4,498.61	12.17%
Legislative Support-Operating	10-514110-03	\$24,867.62	\$12,400.00	\$17,614.67	\$12,400.00	\$8,622.78	\$12,400.00	\$0.00	0.00%
Total Legislative Support		\$119,249.07	\$115,781.00	\$140,047.13	\$129,437.00	\$99,059.38	\$134,123.82		
Financial Management									
General Management - Wages	10-515110-01	\$56,929.39	\$40,407.00	\$43,170.90	\$46,376.00	\$39,637.13	\$47,275.44	\$899.44	1.94%
General Management - Fringes	10-515110-02	\$14,728.01	\$11,552.00	\$19,911.31	\$21,761.00	\$18,020.37	\$24,517.65	\$2,756.65	12.67%
General Management - Operating	10-515110-03	\$36,469.23	\$35,000.00	\$43,567.95	\$35,000.00	\$18,648.30	\$25,000.00	(\$10,000.00)	-28.57%
Payroll Accounting - Wages	10-515510-01	\$42,574.06	\$45,862.00	\$47,973.42	\$50,562.00	\$43,000.25	\$50,931.25	\$369.25	0.73%
Payroll Accounting - Fringes	10-515510-02	\$17,025.28	\$20,218.00	\$20,445.86	\$22,231.00	\$18,369.90	\$25,099.28	\$2,868.28	12.90%
Payroll Accounting - Operating	10-515510-03	\$1,141.00	\$1,000.00	\$105.00	\$500.00	\$0.00	\$500.00	\$0.00	0.00%
Independent Auditing	10-515700-03	\$75,173.00	\$55,000.00	\$86,842.00	\$80,000.00	\$91,083.00	\$90,000.00	\$10,000.00	12.50%
Flex Plan Administration	10-515940-03	\$2,382.79	\$1,500.00	\$2,643.75	\$2,000.00	\$2,792.55	\$2,500.00	\$500.00	25.00%
Municipal Fee Manufacturing	10-515950-03	\$3,477.66	\$0.00	\$3,573.42	\$3,600.00	\$4,283.15	\$3,600.00	\$0.00	0.00%
Total Financial Management		\$250,282.63	\$210,539.00	\$268,630.60	\$262,030.00	\$235,834.65	\$269,423.61		
Legal Counsel									
Counsel	10-516110-03	\$47,543.00	\$32,500.00	\$59,151.50	\$32,500.00	\$13,835.50	\$15,000.00	(\$17,500.00)	-53.85%
Counsel - Pd	10-516120-03	\$368.00	\$0.00	\$0.00	\$0.00	\$10,778.00	\$10,000.00	\$10,000.00	#DIV/0!
Total Legal Counsel		\$47,911.00	\$32,500.00	\$59,151.50	\$32,500.00	\$24,613.50	\$25,000.00		
Assessor									
Assessment Of Property	10-515200-03	\$45,799.68	\$67,500.00	\$68,848.88	\$67,500.00	\$57,246.00	\$69,000.00	\$1,500.00	2.22%
Total Assessor		\$45,799.68	\$67,500.00	\$68,848.88	\$67,500.00	\$57,246.00	\$69,000.00		
Buildings and Plant									
Maint Of Buildings - Operating	10-517100-03	\$66,995.70	\$50,000.00	\$102,505.84	\$80,000.00	\$83,746.21	\$90,000.00	\$10,000.00	12.50%
Hall-Utilities	10-517110-03	\$94,354.34	\$95,000.00	\$83,263.61	\$95,000.00	\$90,647.42	\$90,000.00	(\$5,000.00)	-5.26%
Total Buildings and Plant		\$161,350.04	\$145,000.00	\$185,769.45	\$175,000.00	\$174,393.63	\$180,000.00		
GIS Mapping									
Gis/Mapping - Wages	10-519300-01	\$16,015.79	\$16,884.00	\$16,499.20	\$17,998.00	\$15,553.03	\$18,757.11	\$759.11	4.22%
Gis/Mapping - Fringes	10-519300-02	\$7,521.53	\$8,987.00	\$8,792.17	\$9,771.00	\$8,102.13	\$8,800.00	(\$971.00)	-9.94%
Total GIS Mapping		\$23,537.32	\$25,871.00	\$25,291.37	\$27,769.00	\$23,655.16	\$27,557.11		
Other General Government									
Licenses & Permits - Wages	10-514130-01	\$44,801.68	\$50,948.00	\$53,529.18	\$57,892.00	\$49,072.51	\$59,096.46	\$1,204.46	2.08%
Licenses & Permits - Fringes	10-514130-02	\$14,163.53	\$16,054.00	\$25,799.83	\$28,280.00	\$23,398.60	\$31,979.50	\$3,699.50	13.08%
Commercial Inspections & Seals	10-514135-03	\$0.00	\$0.00	\$4,129.98	\$0.00	\$6,530.52	\$5,000.00	\$5,000.00	
Training	10-514240-03	\$5,572.53	\$5,000.00	\$3,256.63	\$5,000.00	\$9,796.25	\$6,000.00	\$1,000.00	20.00%
Technology	10-514250-03	\$223,894.52	\$188,199.00	\$322,980.13	\$225,000.00	\$391,285.47	\$250,000.00	\$25,000.00	11.11%

Postage	10-514260-03	\$5,435.57	\$4,000.00	\$5,999.50	\$4,000.00	\$3,403.72	\$5,000.00	\$1,000.00	25.00%
Property & Liability Insurance	10-519400-03	\$117,308.78	\$132,000.00	\$117,393.30	\$132,000.00	\$140,029.21	\$156,000.00	\$24,000.00	18.18%
Workers Compensation	10-519500-03	\$82,199.00	\$102,820.00	\$104,024.11	\$105,000.00	\$168,112.00	\$133,927.00	\$28,927.00	27.55%
Other Insurance	10-519600-03	\$8,668.07	\$69,617.00	\$69,229.00	\$69,000.00	\$9,811.60	\$10,000.00	(\$59,000.00)	-85.51%
Personnel - Education Assist.	10-564950-03	\$0.00	\$0.00	\$2,500.00	\$2,500.00	\$2,500.00	\$0.00	(\$2,500.00)	-100.00%
Miscellaneous Expenses	10-594000-03	\$9,895.30	\$0.00	\$78,621.32	\$0.00	\$37,922.09	\$0.00	\$0.00	
Total Other General Government		\$511,938.98	\$568,638.00	\$788,987.96	\$628,672.00	\$843,248.97	\$657,002.96		
TOTAL GENERAL GOVERNMENT		\$1,371,856.47	\$1,390,439.00	\$1,753,984.69	\$1,518,203.00	\$1,599,788.91	\$1,562,367.21		
Public Safety									
Police									
Pd Administration - Wages	10-521100-01	\$1,841,778.64	\$1,921,490.00	\$1,952,008.04	\$1,818,616.00	\$1,923,868.17	\$2,266,861.79	\$448,245.79	24.65%
Pd Administration - Fringes	10-521100-02	\$658,871.35	\$830,609.00	\$756,560.37	\$886,170.00	\$753,258.45	\$1,091,259.81	\$205,089.81	23.14%
Pd Administration - Operating	10-521100-03	\$84,591.36	\$95,000.00	\$100,513.30	\$105,000.00	\$89,294.50	\$105,000.00	\$0.00	0.00%
Police Uniform Allowance-Wages	10-521900-01	\$2,825.00	\$0.00	\$2,156.00	\$3,000.00	\$1,885.18	\$3,000.00	\$0.00	0.00%
Police Uniform Allowance-Fring	10-521900-02	\$711.23	\$1,250.00	\$1,302.96	\$2,000.00	\$9,841.80	\$1,400.00	(\$600.00)	-30.00%
Police Uniform Allowance	10-521900-03	\$13,714.00	\$11,000.00	\$15,096.80	\$11,000.00	\$33,367.97	\$15,000.00	\$4,000.00	36.36%
Police & Fire Commission	10-523300-03	\$205.95	\$500.00	\$709.35	\$500.00	\$153.85	\$500.00	\$0.00	0.00%
Total Police		\$2,602,697.53	\$2,859,849.00	\$2,828,346.82	\$2,826,286.00	\$2,811,669.92	\$3,483,021.60		
Fire Protection									
Fire Administration - Wages	10-523100-01	\$171,042.71	\$174,684.00	\$145,018.19	\$178,136.00	\$134,319.19	\$183,045.50	\$4,909.50	2.76%
Fire Administration - Fringes	10-523100-02	\$41,431.04	\$41,570.00	\$46,690.33	\$44,458.00	\$42,902.58	\$44,639.51	\$181.51	0.41%
Fire Administration-Operating	10-523100-03	\$43,421.89	\$55,000.00	\$57,922.72	\$55,000.00	\$44,644.66	\$48,000.00	(\$7,000.00)	-12.73%
Rural Fire - Wages	10-523150-01	-\$820.00	\$0.00	-\$1,023.00	\$0.00	-\$755.00	\$1,000.00	\$1,000.00	
Total Fire Protection		\$254,961.72	\$271,254.00	\$246,449.30	\$277,594.00	\$224,962.93	\$276,685.01		
Public Fire Protection									
Public Fire Protection	10-523200-03	\$325,430.00	\$325,430.00	\$329,877.68	\$325,430.00	\$284,004.64	\$340,000.00	\$14,570.00	4.48%
Total Public Fire Protection		\$325,430.00	\$325,430.00	\$329,877.68	\$325,430.00	\$284,004.64	\$340,000.00		
Ambulance									
Ambulance	10-525500-03	\$1,131,656.28	\$0.00	\$0.00	\$343,352.98	\$378,576.00	\$407,018.00	\$63,665.02	18.54%
Total Ambulance		\$1,131,656.28	\$0.00	\$0.00	\$343,352.98	\$378,576.00	\$407,018.00		
Building Inspection									
Building Inspection - Wages	10-524100-01	\$40,088.49	\$42,687.00	\$41,643.76	\$45,720.00	\$38,932.41	\$47,196.26	\$1,476.26	3.23%

Building Inspection - Fringes	10-524100-02	\$16,093.87	\$19,050.00	\$18,794.18	\$20,716.00	\$17,077.30	\$23,222.18	\$2,506.18	12.10%
Building Inspection-Operating	10-524100-03	\$6,779.84	\$6,000.00	\$2,483.02	\$6,000.00	\$2,650.56	\$4,357.80	(\$1,642.20)	-27.37%
Total Building Inspection		\$62,962.20	\$67,737.00	\$62,920.96	\$72,436.00	\$58,660.27	\$74,776.24		
Emergency Government									
Emergency Government	10-525100-03	\$3,754.82	\$4,000.00	\$8,444.41	\$4,000.00	\$3,215.50	\$4,000.00	\$0.00	0.00%
Emergency Generator	10-525200-03	\$5,958.48	\$6,000.00	\$3,477.66	\$6,000.00	\$6,273.87	\$4,357.80	(\$1,642.20)	-27.37%
Total Emergency Government		\$9,713.30	\$10,000.00	\$11,922.07	\$10,000.00	\$9,489.37	\$8,357.80		
Emergency Communication (911)									
Communications - Wages	10-525600-01	\$405,776.22	\$391,604.00	\$379,788.11	\$419,330.00	\$351,778.91	\$374,536.45	(\$44,793.55)	-10.68%
Communications - Fringes	10-525600-02	\$158,150.55	\$149,168.00	\$155,970.22	\$161,980.00	\$144,305.48	\$164,786.70	\$2,806.70	1.73%
Communications - Operating	10-525600-03	\$72,335.94	\$77,500.00	\$64,847.80	\$90,000.00	\$72,953.13	\$75,000.00	(\$15,000.00)	-16.67%
Total Emergency Communication (911)		\$636,262.71	\$618,272.00	\$600,606.13	\$671,310.00	\$569,037.52	\$614,323.15		
TOTAL PUBLIC SAFETY		\$5,023,683.74	\$4,152,542.00	\$4,080,122.96	\$4,526,408.98	\$4,336,400.65	\$5,204,181.80		
Public Works									
General Public Works									
Uniform Allowance-Street Dept	10-541300-01	\$2,250.00	\$0.00	\$1,546.00	\$2,250.00	\$2,000.00	\$2,000.00	(\$250.00)	-11.11%
Uniform Allowance-Street Dept	10-541300-02	\$1,428.50	\$1,200.00	\$1,706.91	\$1,700.00	\$285.28	\$1,700.00	\$0.00	0.00%
Vacation & Sick Leave - Wages	10-541600-01	\$36,239.47	\$0.00	\$54,778.05	\$0.00	\$63,124.01	\$0.00	\$0.00	#DIV/0!
Vacation & Sick Leave-Fringes	10-541600-02	\$12,513.68	\$0.00	\$28,746.21	\$0.00	\$34,857.01	\$0.00	\$0.00	#DIV/0!
Total General Public Works		\$52,431.65	\$1,200.00	\$86,777.17	\$3,950.00	\$100,266.30	\$3,700.00		
Engineering									
Engineering-Street - Wages	10-542100-01	\$25,444.42	\$26,981.00	\$27,385.09	\$29,745.00	\$25,294.36	\$30,213.41	\$468.41	1.57%
Engineering-Street - Fringes	10-542100-02	\$10,071.58	\$11,894.00	\$11,883.37	\$13,065.00	\$10,834.13	\$14,669.59	\$1,604.59	12.28%
City Engineer/Pw Admin - Wages	10-542700-01	\$48,769.20	\$62,823.00	\$70,774.86	\$67,229.00	\$58,808.50	\$63,245.48	(\$3,983.52)	-5.93%
City Engineer/Pw Admin - Fring	10-542700-02	\$24,556.60	\$37,707.00	\$22,806.91	\$41,045.00	\$19,937.40	\$42,337.85	\$1,292.85	3.15%
City Engineer/Pw Admin-Ops	10-542700-03	\$949.20	\$1,500.00	\$522.13	\$1,500.00	\$207.15	\$1,500.00	\$0.00	0.00%
City Engineer/Pw Admin - Outla	10-542700-04	\$0.00	\$0.00	\$0.00	\$85,000.00	\$0.00	\$0.00	(\$85,000.00)	-100.00%
Total Engineering		\$109,791.99		\$133,392.22	\$237,584.00	\$115,081.54	\$151,966.33		
Machinery & Equipment									
Fleet, Shed, & Machinery Wages	10-541100-01	\$46,830.85	\$56,798.00	\$49,109.80	\$60,389.00	\$40,040.34	\$56,298.58	(\$4,090.42)	-6.77%
Fleet, Shed, & Mach - Fringes	10-541100-02	\$19,483.67	\$25,363.00	\$21,067.26	\$27,516.00	\$17,111.07	\$26,756.81	(\$759.19)	-2.76%

Fleet, Shed, & Mach - Ops	10-541100-03	\$208,578.54	\$180,000.00	\$215,461.98	\$180,000.00	\$117,098.03	\$150,000.00	(\$30,000.00)	-16.67%
Total Machinery & Equipment		\$274,893.06	\$262,161.00	\$285,639.04	\$267,905.00	\$174,249.44	\$233,055.38		
Garages and Sheds									
Uniform Allowance Wages	10-541200-01	\$24,951.84	\$34,952.00	\$26,472.72	\$37,162.00	\$21,344.75	\$30,190.75	(\$6,971.25)	-18.76%
Uniform Allowance - Fringes	10-541200-02	\$10,828.32	\$15,608.00	\$11,711.62	\$16,933.00	\$9,418.92	\$15,231.46	(\$1,701.54)	-10.05%
Total Garages and Sheds		\$35,780.16	\$50,560.00	\$38,184.34	\$54,095.00	\$30,763.67	\$45,422.21		
Street Maintenance									
Sts/Trfc/Tree/Brush/Sw - Wages	10-543100-01	\$85,127.50	\$118,753.00	\$91,606.00	\$126,443.00	\$72,613.42	\$138,607.74	\$12,164.74	9.62%
Sts/Trfc/Tree/Brush/Sw - Fring	10-543100-02	\$34,539.04	\$45,981.00	\$37,669.12	\$49,897.00	\$30,548.53	\$52,455.85	\$2,558.85	5.13%
Sts/Trfc/Tree/Brush/Sw - Ops	10-543100-03	\$240,849.96	\$230,000.00	\$199,596.10	\$230,000.00	\$232,365.35	\$250,000.00	\$20,000.00	8.70%
Total Street Maintenance		\$360,516.50	\$394,734.00	\$328,871.22	\$406,340.00	\$335,527.30	\$441,063.59		
Tree and Brush									
Tree & Brush Control - Wages	10-544300-01	\$20,713.48	\$17,476.00	\$21,533.91	\$18,581.00	\$18,454.19	\$17,322.64	(\$1,258.36)	-6.77%
Tree & Brush Control-Fringes	10-544300-02	\$7,777.19	\$7,804.00	\$8,437.88	\$8,468.00	\$7,090.29	\$8,232.86	(\$235.14)	-2.78%
Total Tree and Brush		\$28,490.67	\$25,280.00	\$29,971.79	\$27,049.00	\$25,544.48	\$25,555.50		
Traffic Control									
Traffic Control - Wages	10-544100-01	\$28,527.84	\$28,901.00	\$29,837.04	\$31,042.00	\$25,326.77	\$29,563.04	(\$1,478.96)	-4.76%
Traffic Control - Fringes	10-544100-02	\$11,214.03	\$12,770.00	\$12,379.89	\$13,902.00	\$10,443.78	\$14,014.84	\$112.84	0.81%
Total Traffic Control		\$39,741.87	\$41,671.00	\$42,216.93	\$44,944.00	\$35,770.55	\$43,577.88		
Snow Removal									
Snow & Ice Control - Wages	10-543500-01	\$46,830.85	\$56,798.00	\$49,109.80	\$60,389.00	\$40,040.34	\$56,298.58	(\$4,090.42)	-6.77%
Snow & Ice Control - Fringes	10-543500-02	\$19,483.67	\$25,363.00	\$21,067.26	\$27,516.00	\$17,111.07	\$26,756.81	(\$759.19)	-2.76%
Snow & Ice Control - Operating	10-543500-03	\$131,607.84	\$122,500.00	\$54,790.34	\$120,000.00	\$59,027.77	\$80,000.00	(\$40,000.00)	-33.33%
Total Snow Removal		\$197,922.36	\$204,661.00	\$124,967.40	\$207,905.00	\$116,179.18	\$163,055.38		
Street Lighting									
Street Lighting	10-544200-03	\$168,703.58	\$173,000.00	\$166,941.14	\$173,000.00	\$140,761.68	\$175,000.00	\$2,000.00	1.16%
Total Street Lighting		\$168,703.58	\$173,000.00	\$166,941.14	\$173,000.00	\$140,761.68	\$175,000.00		
Sidewalks									
Sidewalks - Wages	10-544400-01	\$7,206.53	\$8,738.00	\$7,555.54	\$9,291.00	\$6,160.17	\$8,661.32	(\$629.68)	-6.78%
Sidewalks - Fringes	10-544400-02	\$2,997.32	\$3,902.00	\$3,241.12	\$4,233.00	\$2,632.40	\$52,455.85	\$48,222.85	1139.21%
Total Sidewalks		\$10,203.85	\$12,640.00	\$10,796.66	\$13,524.00	\$8,792.57	\$61,117.17		

Parking Lots									
Parking Lots	10-545200-03	\$1,836.96	\$1,500.00	\$1,836.96	\$1,500.00	\$1,530.80	\$0.00	(\$1,500.00)	-100.00%
Total Parking Lots		\$1,836.96	\$1,500.00	\$1,836.96	\$1,500.00	\$1,530.80	\$0.00		
TOTAL PUBLIC WORKS		\$1,280,312.65	\$1,167,407.00	\$1,249,594.87	\$1,437,796.00	\$1,084,467.51	\$1,343,513.46		
Health and Human Services									
Regulation and Inspection									
Regulation & Insp - Operating	10-531300-03	\$3,900.00	\$3,900.00	\$3,900.00	\$3,900.00	\$3,900.00	\$3,900.00	\$0.00	0.00%
Total Regulation and Inspection		\$3,900.00	\$3,900.00	\$3,900.00	\$3,900.00	\$3,900.00	\$3,900.00		
TOTAL HEALTH AND HUMAN SERVICES		\$3,865.00	\$3,900.00	\$3,900.00	\$53,900.00	\$3,900.00	\$3,900.00		
Leisure Activities									
Parks									
Parks - Wages	10-554100-01	\$220,107.91	\$258,053.00	\$225,523.15	\$274,622.00	\$216,972.66	\$270,000.00	(\$4,622.00)	-1.68%
Parks - Fringes	10-554100-02	\$53,115.13	\$105,470.00	\$60,148.54	\$112,919.00	\$55,278.32	\$65,000.00	(\$47,919.00)	-42.44%
Parks - Operating	10-554100-03	\$106,215.32	\$95,000.00	\$85,694.39	\$110,000.00	\$83,127.08	\$110,000.00	\$0.00	0.00%
Total Parks		\$379,438.36	\$458,523.00	\$371,366.08	\$497,541.00	\$355,378.06	\$445,000.00		
Recreation									
Other Summer Rec - Wages	10-552500-01	\$22,818.06	\$25,483.00	\$30,861.15	\$26,903.00	\$29,863.76	\$34,000.00	\$7,097.00	26.38%
Other Summer Rec - Fringes	10-552500-02	\$4,300.13	\$5,019.00	\$5,247.68	\$5,408.00	\$5,025.88	\$5,500.00	\$92.00	1.70%
Other Summer Rec - Operating	10-552500-03	\$9,194.40	\$13,000.00	\$11,670.27	\$13,000.00	\$11,570.09	\$11,000.00	(\$2,000.00)	-15.38%
Adult Volleyball	10-552600-03	\$61.07	\$500.00	\$108.18	\$500.00	\$0.00	\$500.00	\$0.00	0.00%
Youth Soccer Program	10-552900-03	\$1,088.39	\$750.00	\$1,040.00	\$750.00	\$770.00	\$750.00	\$0.00	0.00%
Total Recreation		\$37,462.05	\$44,752.00	\$48,927.28	\$46,561.00	\$47,229.73	\$51,750.00		
Recreation Administration									
Rec Administration - Wages	10-552200-01	\$50,247.30	\$53,614.00	\$52,534.39	\$57,146.00	\$49,023.93	\$59,431.76	\$2,285.76	4.00%
Rec Administration - Fringes	10-552200-02	\$19,166.85	\$22,509.00	\$22,429.34	\$24,465.00	\$20,399.58	\$27,404.95	\$2,939.95	12.02%
Rec Administration - Operating	10-552200-03	\$3,445.00	\$5,000.00	\$3,900.00	\$7,500.00	\$2,800.00	\$5,500.00	(\$2,000.00)	-26.67%
Total Recreation Administration		\$72,859.15	\$81,123.00	\$78,863.73	\$89,111.00	\$72,223.51	\$92,336.70		
Celebrations and Entertainment									

Celebrations & Entertainment	10-553400-03	\$4,127.33	\$5,500.00	\$8,770.72	\$7,000.00	\$12,434.09	\$5,000.00	(\$2,000.00)	-28.57%
Total Celebrations and Entertainment		\$4,127.33	\$5,500.00	\$8,770.72	\$7,000.00	\$12,434.09	\$5,000.00		
Recreation Facilities									
Reeds Area Comm Arena (Raca)	10-554500-03	\$58,282.97	\$45,000.00	\$45,772.85	\$47,500.00	\$41,534.33	\$47,500.00	\$0.00	0.00%
Total Recreation Facilities		\$59,015.47	\$45,000.00	\$45,772.85	\$47,500.00	\$41,534.33	\$47,500.00		
Swimming Pool									
Swimming Pool - Wages	10-552300-01	\$82,457.01	\$8,936.00	\$84,463.88	\$9,524.00	\$95,104.16	\$101,529.29	\$92,005.29	966.04%
Swimming Pool - Fringes	10-552300-02	\$8,862.62	\$3,753.00	\$9,529.97	\$4,078.00	\$10,050.53	\$10,000.00	\$5,922.00	145.22%
Swimming Pool - Operating	10-552300-03	\$63,338.87	\$60,000.00	\$60,189.82	\$63,000.00	\$59,189.78	\$63,000.00	\$0.00	0.00%
Total Swimming Pool		\$154,658.50	\$72,689.00	\$154,183.67	\$76,602.00	\$164,344.47	\$174,529.29		
Other Leisure Activities									
Arts Expenditures	50-553400-03	\$0.00	\$5,000.00	\$0.00	\$5,000.00	\$0.00	\$0.00	(\$5,000.00)	-100.00%
Total Other Leisure Activities		\$520.00	\$5,000.00	\$0.00	\$5,000.00	\$0.00	\$0.00		
TOTAL LEISURE ACTIVITIES		\$708,080.86	\$712,587.00	\$707,884.33	\$769,315.00	\$693,144.19	\$816,116.00		
Conservation and Development									
Tree Planting	10-561100-03	\$34,721.00	\$35,000.00	\$26,523.14	\$0.00	\$31,808.61	\$25,000.00	\$25,000.00	#DIV/0!
Total Conservation and Development		\$34,721.00	\$35,000.00	\$26,523.14	\$0.00	\$31,808.61	\$25,000.00		
Nuisance Control									
Weed Control - Operating	10-561300-03	\$399.21	\$1,000.00	\$1,258.00	\$0.00	\$1,850.48	\$1,000.00	\$1,000.00	#DIV/0!
Total Nuisance Control		\$399.21	\$1,000.00	\$1,258.00	\$0.00	\$1,850.48	\$1,000.00		
Planning									
Long Range Planning - Wages	10-563300-01	\$38,515.96	\$41,013.00	\$40,010.94	\$43,928.00	\$37,405.62	\$45,345.43	\$1,417.43	3.23%
Long Range Planning - Fringes	10-563300-02	\$15,462.18	\$18,303.00	\$18,057.01	\$19,904.00	\$16,407.37	\$22,311.50	\$2,407.50	12.10%
Long Range Planning-Operating	10-563300-03	\$1,972.90	\$2,500.00	\$1,777.75	\$0.00	\$1,373.98	\$1,500.00	\$1,500.00	#DIV/0!
Total Planning		\$55,951.04	\$61,816.00	\$59,845.70	\$66,332.00	\$55,186.97	\$69,156.94		
Historic Preservation									
Historic Preservation	10-564300-03	\$16,963.66	\$3,000.00	-\$13,977.38	\$3,000.00	\$1,265.18	\$3,000.00	\$0.00	0.00%
Total Historic Preservation		\$16,963.66	\$3,000.00	-\$13,977.38	\$3,000.00	\$1,265.18	\$3,000.00		
Economic Development									
Community Development Authorit	10-564900-03	\$59,550.17	\$50,000.00	\$51,236.87	\$60,000.00	\$31,946.36	\$55,000.00	(\$5,000.00)	-8.33%
Total Economic Development		\$59,759.62	\$50,000.00	\$51,236.87	\$60,000.00	\$31,946.36	\$55,000.00		

Industrial Development									
Industrial Development	10-564400-03	\$77,509.67	\$28,000.00	\$62,497.52	\$30,000.00	\$40,230.48	45000	\$15,000.00	50.00%
Total Industrial Development		\$77,509.67	\$28,000.00	\$62,497.52	\$30,000.00	\$40,230.48	\$45,000.00		
TOTAL CONSERVATION AND DEVELOPMENT		\$245,304.20	\$178,816.00	\$187,383.85	\$159,332.00	\$162,288.08	\$198,156.94	\$0.00	
TOTAL EXPENDITURES		\$8,633,102.92	\$7,605,691.00	\$7,982,870.70	\$8,464,954.98	\$7,879,989.34	\$9,128,235.40		



City of Reedsburg 2026 Budget | Community Development Authority (11)

		12/31/2023	12/31/2024	12/31/2024	12/31/2025	11/19/2025					
Account Description		Account Number	2023 ACTUAL	2024 BUDGET	2024 ACTUAL	2025 BUDGET	2025 YTD		2026 BUDGET	\$ Δ	% Δ
							ACTUAL				
REVENUE											
CDA											
General Property Taxes	11-411100	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			
Contributed Property	11-485000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			
Sale Of City Property	11-486330	\$172,663.39	\$0.00	\$262,325.72	\$0.00	\$0.00	\$0.00	\$0.00			
Contribution From City	11-489000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			
Cda Reimbursement Revenue	11-489100	\$10,788.87	\$0.00	\$10,503.80	\$10,000.00	\$8,616.62	\$10,000.00				
Wi Design Team	11-489300	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			
Transfer In: Unspent Gen. Cda	11-499010	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			
Total CDA		\$183,452.26	\$0.00	\$272,829.52	\$10,000.00	\$8,616.62	\$10,000.00				
TOTAL REVENUE			\$183,452.26	\$0.00	\$272,829.52	\$10,000.00	\$8,616.62	\$10,000.00			
EXPENDITURES											
CDA											
City Attorney - Litigation Exp	11-516110-03	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			
Counsel - Development	11-516130-03	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			
300 Vine St. Utilities	11-517110-03	\$12,825.03	\$10,000.00	\$13,325.55	\$12,000.00	\$10,667.89	\$10,000.00				
Old Cement Plant Reuse	11-517120-03	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			
High School Project Houses	11-518110-03	\$129,005.08	\$0.00	\$233,290.90	\$0.00	\$1,350.00	\$2,000.00				
Wellington Substation	11-519100-03	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			
Community Development Expense	11-564900-03	\$0.00	\$0.00	\$180.55	\$0.00	\$0.00	\$0.00	\$0.00			
Economic Development	11-567000-00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			
Economic Development	11-567000-03	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			
Interest Expense	11-582000-00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			
Wi Design Team	11-589300-03	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			
Interest On Bonds	11-592100-03	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			
Total CDA		\$141,830.11	\$10,000.00	\$246,797.00	\$12,000.00	\$12,017.89	\$12,000.00				

TOTAL EXPENDITURES		\$141,830.11	\$10,000.00	\$246,797.00	\$12,000.00	\$12,017.89	\$12,000.00
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City of Reedsburg 2026 Budget | Municipal Court (15)

Account Description		Account Number	2023 ACTUAL				2024 BUDGET				2025 YTD ACTUAL		2026 BUDGET		\$ Δ	% Δ
REVENUE																
Municipal Court																
Court Penalties - City		15-436100	\$239,527.40	\$250,000.00	\$231,423.76	\$300,000.00	\$212,438.96	\$240,000.00	(\$60,000.00)	-20.00%						
Court Penalties - County		15-436125	\$2,526.51	\$3,000.00	\$2,956.56	\$3,000.00	\$1,567.08	\$3,000.00	\$0.00	0.00%						
Teen Court Revenue		15-436400	\$600.00	\$500.00	\$200.00	\$500.00	\$150.00	\$500.00	\$0.00	0.00%						
Total Municipal Court			\$242,653.91	\$253,500.00	\$234,580.32	\$303,500.00	\$214,156.04	\$243,500.00								
TOTAL REVENUE			\$242,653.91	\$253,500.00	\$234,580.32	\$303,500.00	\$214,156.04	\$243,500.00								
EXPENDITURES																
Municipal Court																
Training		15-514240-03	\$1,376.56	\$1,250.00	\$786.65	\$1,250.00	\$666.60	\$1,250.00	\$0.00	0.00%						
Municipal Court - Wages		15-515120-01	\$104,154.62	\$90,347.00	\$115,395.44	\$98,367.00	\$82,096.76	\$100,880.18	\$2,513.18	2.55%						
Municipal Court - Fringes		15-515120-02	\$29,002.21	\$26,876.00	\$32,180.68	\$31,075.00	\$25,605.37	\$34,439.73	\$3,364.73	10.83%						
Municipal Court - Operating		15-515120-03	\$1,631.31	\$3,000.00	\$2,684.55	\$3,000.00	\$2,596.68	\$3,000.00	\$0.00	0.00%						
State Fees - Court		15-515121-03	\$58,933.52	\$55,000.00	\$52,460.31	\$55,000.00	\$48,084.41	\$55,000.00	\$0.00	0.00%						
County Fees - Court		15-515122-03	\$21,350.77	\$20,000.00	\$18,378.06	\$20,000.00	\$16,312.88	\$20,000.00	\$0.00	0.00%						
Restitution Fees - Court		15-515123-03	\$11,996.16	\$15,000.00	\$10,057.06	\$12,000.00	\$7,634.08	\$12,000.00	\$0.00	0.00%						
Town Of Lavalley Fees - Court		15-515125-03	\$10,243.46	\$7,000.00	\$9,186.17	\$7,500.00	\$11,803.99	\$7,500.00	\$0.00	0.00%						
Teen Court Expenses		15-515126-03	\$260.61	\$150.00	\$211.85	\$150.00	\$0.00	\$150.00	\$0.00	0.00%						
Prosecution - Reedsburg		15-516110-03	\$35,105.21	\$25,000.00	\$35,159.82	\$25,000.00	\$21,320.80	\$25,000.00	\$0.00	0.00%						
Prosecution - La Valle		15-516120-03	\$1,056.00	\$1,500.00	\$1,048.50	\$1,500.00	\$2,320.00	\$1,500.00	\$0.00	0.00%						
It Systems - Municipal Court		15-542600-03	\$14,145.00	\$7,176.00	\$0.00	\$7,200.00	\$7,392.00	\$7,500.00	\$300.00	4.17%						
Total Municipal Court			\$289,255.43	\$252,299.00	\$277,549.09	\$262,042.00	\$225,833.57	\$268,219.91								
TOTAL EXPENDITURES			\$289,255.43	\$252,299.00	\$277,549.09	\$262,042.00	\$225,833.57	\$268,219.91								



City of Reedsburg 2026 Budget | Wastewater Utility (20)

		12/31/2023	12/31/2024	12/31/2024	12/31/2025		
Account Description	Account Number	2023 ACTUAL	2024 BUDGET	2024 ACTUAL	2025 BUDGET	2026 BUDGET	\$ Δ % Δ
OPERATING REVENUES							
Operating Revenues							
Stp Dumping Fees	20-425000	394,441.93	250,000.00	409,509.80	109,749.00	\$150,000.00	
General Revenues	20-426000	4,019,826.31	3,535,952.00	4,975,188.72	7,646,070.00	\$7,600,000.00	
Other Revenues	20-435000	91,619.85	65,000.00	172,916.40	100,000.00	\$75,000.00	
TOTAL OPERATING REVENUES		4,505,888.09	3,850,952.00	5,557,614.92	7,855,819.00	7,825,000.00	
OPERATING EXPENSES							
Operations and Maintenance							
Administration - Audit Entry	20-510000-03	1,085.67	0.00	0.00	0.00	\$0.00	
Laboratory	20-511000-01	75,933.78	98,669.00	74,014.56	106,426.00	\$87,458.38	
Laboratory	20-511000-02	27,931.16	42,178.00	34,237.87	46,022.00	\$34,959.98	
Laboratory	20-511000-03	19,479.79	33,000.00	24,241.00	33,000.00	\$33,000.00	
Outside Testing	20-512000-03	8,496.00	15,000.00	15,492.00	15,000.00	\$15,000.00	
Gen Treatment/Solids - Wages	20-521000-01	84,044.56	89,599.00	81,907.43	96,797.00	\$96,758.69	
Gen Treatment/Solids - Fringes	20-521000-02	30,952.38	35,260.00	37,955.09	38,473.00	\$38,772.88	
Gen Treatment/Solids - Ops	20-521000-03	115,235.40	110,000.00	86,157.23	100,000.00	\$100,000.00	
Lime	20-522000-03	107,308.80	150,000.00	124,017.15	125,000.00	\$125,000.00	
Chemicals	20-523000-03	94,461.89	85,000.00	103,308.40	85,000.00	\$85,000.00	
Polymer	20-524000-03	67,528.00	75,000.00	103,105.60	100,000.00	\$100,000.00	
Contract Hauling	20-525000-03	20,000.00	40,000.00	20,000.00	25,000.00	\$25,000.00	
Emergency Generator	20-525200-03	12,731.77	10,000.00	2,882.48	12,000.00	\$12,000.00	
Utilities - Bio-Solids	20-526000-03	134,997.12	130,000.00	143,504.81	130,000.00	\$130,000.00	
Blowers/Aeration	20-527000-01	5,892.24	6,870.00	5,856.25	7,378.00	\$7,168.72	

Blowers/Aeration	20-527000-02	1,796.48	2,251.00	2,085.23	2,446.00	\$1,968.42
Headworks Building/Primary	20-528000-01	5,892.24	6,870.00	5,856.25	7,378.00	\$7,168.72
Headworks Building/Primary	20-528000-02	1,796.48	2,251.00	2,085.23	2,446.00	\$1,968.42
Headworks Building/Primary	20-528000-03	0.00	0.00	830.00	0.00	\$0.00
Selector Basins	20-529000-01	5,892.24	6,870.00	5,856.25	7,378.00	\$7,168.72
Selector Basins	20-529000-02	1,796.48	2,251.00	2,085.23	2,446.00	\$1,968.42
Collection System	20-531000-01	21,382.97	22,475.00	20,800.05	24,298.00	\$24,487.84
Collection System	20-531000-02	8,000.03	8,972.00	9,848.01	9,794.00	\$10,114.11
Collection System	20-531000-03	59,789.34	45,000.00	122,554.32	50,000.00	\$55,000.00
Replacement Fund (Internal)	20-531000-04	17,187.93	250,000.00	175,326.05	250,000.00	\$250,000.00
Utilities - Collection System	20-533000-03	10,615.34	15,000.00	10,033.54	10,000.00	\$0.00
General Admin/Training - Wages	20-541000-01	182,378.55	201,685.00	234,735.54	216,784.00	\$227,686.62
General Admin/Training - Fring	20-541000-02	59,799.45	68,337.00	77,265.16	74,257.00	\$88,393.02
General Admin/Training - Ops	20-541000-03	18,311.33	15,000.00	3,303.12	15,000.00	\$15,000.00
North Side Interceptor	20-541100-03	0.00	0.00	0.00	0.00	\$0.00
Transportation Expense	20-541300-03	14,460.78	15,000.00	2,480.76	15,000.00	\$15,000.00
Uniform Allowance - Wages	20-541400-01	1,000.00	2,500.00	1,000.00	2,500.00	\$2,500.00
Uniform Allowance - Fringes	20-541400-02	662.23	1,000.00	928.79	1,000.00	\$1,000.00
Vacation & Sick Leave	20-541600-01	32,778.27	0.00	58,026.41	45,000.00	\$50,000.00
Vacation & Sick Leave	20-541600-02	8,044.08	0.00	27,989.51	25,000.00	\$25,000.00
Billing/Collections	20-543000-03	172,822.72	122,000.00	193,640.44	180,000.00	\$190,000.00
Licenses/Permits	20-545000-03	1,104.73	17,500.00	15,957.61	17,500.00	\$17,500.00
Training	20-547000-01	4,055.46	4,303.00	3,946.56	4,652.00	\$4,650.15
Training	20-547000-02	1,511.37	1,719.00	1,858.84	1,874.00	\$1,906.45
Training	20-547000-03	0.00	0.00	95.00	0.00	\$0.00
Independent Auditing	20-548000-03	7,140.00	5,200.00	1,873.00	5,200.00	\$5,200.00
Bldgs/Grounds Maintenance	20-551000-01	13,642.30	13,392.00	13,230.18	14,501.00	\$15,485.70
Bldgs/Grounds Maintenance	20-551000-02	5,238.63	5,373.00	6,489.87	5,868.00	\$6,722.08
Bldgs/Grounds Maintenance	20-551000-03	17,502.28	17,000.00	18,216.79	17,000.00	\$20,000.00
Treatment	20-561000-01	21,387.93	20,641.00	20,701.97	22,371.00	\$24,145.26
Treatment	20-561000-02	8,340.20	8,411.00	10,371.34	9,188.00	\$10,794.93
Treatment	20-561000-03	525.10	0.00	0.00	0.00	\$0.00
Utilities - Bldgs/Grounds Main	20-562000-03	108,799.26	0.00	135,149.97	115,000.00	\$150,000.00
Final Clar./U.V. Disinfection	20-563000-01	5,896.95	6,694.00	5,758.20	7,224.00	\$6,826.14
Final Clar./U.V. Disinfection	20-563000-02	2,136.83	2,660.00	2,608.35	2,899.00	\$2,649.24

Replacement Fund Expense	20-593200-03	0.00	0.00	35,915.00	0.00	\$0.00
Replacement Fund Exp (Int)	20-593200-04	85,702.93	175,000.00	(418.14)	175,000.00	\$30,000.00
Transfer Out - Gen Fund - Cap	20-595010-03	50,000.00	0.00	0.00	0.00	\$0.00
Pension Expense - Gasb 68	20-599999-03	62,232.00	0.00	6,559.00	0.00	\$0.00
Total Operations and Maintenance		1,825,701.47	1,985,931.00	2,091,723.30	2,259,100.00	2,160,422.90
Depreciation						
Depreciation Expense	20-593100-03	1,000,021.00	0.00	1,010,954.00	0.00	\$0.00
TOTAL OPERATING EXPENSES		2,825,722.47	1,985,931.00	3,102,677.30	2,259,100.00	2,160,422.90
OPERATING INCOME (LOSS)		1,680,165.62	1,865,021.00	2,454,937.62	5,596,719.00	5,664,577.10
NONOPERATING REVENUES (EXPENSES)						
Interest Income	20-419000	116,272.24	35,000.00	506,127.08	85,000.00	\$100,000.00
Total Interest Income		116,272.24	35,000.00	506,127.08	85,000.00	100,000.00
Interest and Amortization Expense						
Principal On Debt	20-591100-03	(0.41)	(1,254,455.00)	0.05	(1,285,092.00)	\$27,288,502.00
Interest On Debt	20-592100-03	(133,294.21)	(109,949.00)	(614,435.73)	(740,428.00)	\$2,393,922.00
Total Interest and Amortization Expense		(133,294.62)	(1,364,404.00)	(614,435.68)	(2,025,520.00)	29,682,424.00
TOTAL NONOPERATING REVENUES (EXPENSES)		(17,022.38)	(1,329,404.00)	(108,308.60)	(1,940,520.00)	29,782,424.00
INCOME BEFORE CONTRIBUTIONS AND TRANSFERS		1,663,143.24	535,617.00	2,346,629.02	3,656,199.00	35,447,001.10
CONTRIBUTIONS AND TRANSFERS						
Capital Contributions						
Loan Proceeds	20-495100	0.00	0.00	1,967,950.42	0.00	\$0.00
Contributed Capital From Tif	20-499001	0.00	0.00	0.00	0.00	\$0.00
Total Capital Contributions						
Transfers Out						
Transfer Out Contributed Cep	20-595070-03	(42,500.00)	0.00	0.00	(142,600.00)	\$0.00

Transfer Out - Contributed Cip	20-595075-03	(73,000.00)	0.00	0.00	(75,000.00)	\$0.00
Total Transfers Out		(115,500.00)	0.00	0.00	(217,600.00)	0.00



City of Reedsburg 2026 Budget | Stormwater Utility (23)

		12/31/2023	12/31/2024	12/31/2024	12/31/2025					
Account Description	Account	2024						\$ Δ	% Δ	
	Number	2023	ACTUAL	BUDGET	2024	ACTUAL	2025			BUDGET
REVENUE										
Operating Revenues										
Eru Revenue	23-422000		551,374.80	552,000.00	557,441.52	555,000.00		\$560,000.00		
TOTAL OPERATING REVENUES			551,374.80	552,000.00	557,441.52	555,000.00		560,000.00		
EXPENDITURES										
Operations and Maintenance										
Administration	23-513500-01		55,194.09	60,343.00	61,417.03	67,042.00		\$66,135.31		
Administration	23-513500-02		20,082.39	24,086.00	23,391.56	26,546.00		\$28,798.22		
Administration	23-513500-03		17,580.00	0.00	2,300.00	0.00		\$0.00		
Administration	23-513500-04		0.00	0.00	0.00	0.00		\$0.00		
Billing	23-513600-03		26,018.96	18,000.00	22,986.84	20,000.00		\$25,000.00		
Independent Auditing	23-515700-03		6,208.00	2,000.00	1,873.00	2,000.00		\$2,000.00		
Equipment Replacement	23-541100-03		10,155.25	80,000.00	27,329.61	80,000.00		\$80,000.00		
Replacement Fund Exp (Int)	23-541100-04		650.00	0.00	4,600.00	0.00		\$0.00		
Curb, Sweeping, Brush - Wages	23-543300-01		28,818.95	34,952.00	30,530.33	37,162.00		\$34,645.28		
Curb, Sweeping, Brush - Fringe	23-543300-02		11,988.98	15,608.00	12,964.30	16,933.00		\$16,465.73		
Curb, Sweeping, Brush - Ops	23-543300-03		39,007.19	30,000.00	28,366.15	30,000.00		\$30,000.00		
Snow Removal	23-543750-01		14,409.49	17,476.00	15,265.20	18,581.00		\$17,322.64		
Snow Removal	23-543750-02		5,995.54	7,804.00	6,482.46	8,468.00		\$8,232.86		
Snow Removal	23-543750-03		1,430.00	2,000.00	2,932.50	3,000.00		\$3,000.00		
Leaves & Brush	23-544300-01		36,924.39	52,429.00	39,288.81	55,743.00		\$0.00		
Leaves & Brush	23-544300-02		16,202.54	23,412.00	17,491.40	25,401.00		\$43,526.25		

Storm Sewer Repairs	23-544500-01	14,409.49	17,476.00	15,265.20	18,581.00	\$17,322.64
Storm Sewer Repairs	23-544500-02	5,995.54	7,804.00	6,482.46	8,468.00	\$8,232.86
Storm Sewer Repairs	23-544500-03	20,911.39	35,000.00	18,647.02	35,000.00	\$35,000.00
Storm Sewer Projects	23-544800-03	755.00	0.00	0.00	0.00	\$0.00
Storm Sewer Projects (Cip)	23-544800-04	24,005.76	135,000.00	1,019.58	135,000.00	\$0.00
Transfer Out - General Fund	23-595010-03	0.00	0.00	0.00	0.00	\$0.00
Transfer Out - Cep	23-595070-03	150,000.00	0.00	0.00	50,000.00	\$0.00
Transfer Out - Cip	23-595075-03	290,000.00	0.00	0.00	175,000.00	\$0.00
Total Operations and Maintenance		796,742.95	563,390.00	338,633.45	812,925.00	415,681.79
Depreciation						
Depreciation Expense	23-530000-00	167,600.00	0.00	193,495.00	0.00	\$0.00
TOTAL EXPENDITURES		964,342.95	563,390.00	532,128.45	812,925.00	415,681.79
OPERATING INCOME (LOSS)		(412,968.15)	(11,390.00)	25,313.07	(257,925.00)	144,318.21

City of Reedsburg 2026 Budget | Ambulance (28)

Account		2023		2024		2025		2025 YTD		2026		2027	
Account Description	Number	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	BUDGET	BUDGET	\$ Δ	% Δ
REVENUE													
Ambulance													
General Property Taxes	28-411100	\$0.00		\$0.00		\$343,352.98		\$343,352.00		\$407,018.00			
Annual Per Capita Charges	28-425100	\$0.00		\$327,165.11		\$347,760.00		\$726,336.00		\$407,018.00			
Sale Of Medical Supplies	28-425110	\$0.00		\$51,649.72		\$1,686,000.00		\$39,844.03		\$50,000.00			
Blood Draw Revenue	28-425120	\$0.00		\$2,600.00		\$2,500.00		\$2,550.00		\$2,500.00			
Ramc Tuition Reimbursement	28-425130	\$0.00		\$3,600.00		\$4,000.00		\$14,400.00		\$4,000.00			
Fap Grant Revenue	28-425140	\$0.00		\$0.00		\$0.00		\$6,648.38		\$14,000.00			
Insurance Awards	28-437300	\$0.00		\$1,870.25		\$2,000.00		\$0.00		\$0.00			
Call Revenue	28-461100	\$0.00		\$5,666.67		\$0.00		\$256,978.27		\$260,000.00			
Donations	28-471300	\$0.00		\$1,463,543.00		\$0.00		\$0.00		\$0.00			
Sale Of City Property	28-486330	\$0.00		\$2,647.44		\$3,000.00		\$0.00		\$0.00			
Miscellaneous Revenue	28-489000	\$0.00		\$30,055.11		\$0.00		\$126,161.65		\$0.00			
Transfer In From Other Funds	28-492000	\$0.00		\$865,000.00		\$0.00		\$0.00		\$1,500,000.00			
Total Ambulance		\$0.00		\$2,753,797.30		\$2,388,612.98		\$1,516,270.33		\$2,644,536.00			
TOTAL REVENUE		\$0.00		\$2,753,797.30		\$2,388,612.98		\$1,516,270.33		\$2,644,536.00			
EXPENDITURES													
Ambulance													
Technology	28-514250-03	\$0.00		\$0.00		\$0.00		\$67,506.16		\$15,000.00			
Postage	28-514260-03	\$0.00		\$0.00		\$0.00		\$12,505.42		\$13,000.00			
General Management Operating	28-515110-03	\$0.00		\$0.00		\$0.00		\$3,167.69		\$0.00			
Medical Director Fees	28-516140-03	\$0.00		\$0.00		\$0.00		\$17,156.60		\$17,500.00			
General Maintenance	28-517100-03	\$0.00		\$0.00		\$0.00		\$8,647.35		\$7,500.00			
Ambulance - Utilities	28-517110-03	\$0.00		\$0.00		\$0.00		\$14,140.97		\$13,000.00			

Ambulance - Telephone	28-517120-03	\$0.00	\$0.00	\$0.00	\$4,028.52	\$4,000.00
Ambulance Admin - Wages	28-521100-01	\$0.00	\$1,618,408.80	\$1,538,612.98	\$1,588,663.49	\$1,700,000.00
Ambulance Admin - Fringes	28-521100-02	\$0.00	\$465,926.80	\$600,000.00	\$452,882.12	\$500,000.00
Ambulance Admin - Operating	28-521100-03	\$853,196.05	\$293,442.71	\$250,000.00	\$20,284.27	\$16,000.00
Ambulance Admin - Outlay	28-521100-04	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Professional Expenses	28-521300-03	\$0.00	\$0.00	\$0.00	\$674.85	\$1,000.00
Emsmc (Lifequest) Monthly Fees	28-521350-03	\$0.00	\$0.00	\$0.00	\$50,149.30	\$60,000.00
Ambulance Uniform Allowance	28-521900-03	\$0.00	\$0.00	\$0.00	\$13,148.15	\$13,000.00
Pass-Through Supplies	28-525100-03	\$0.00	\$24,729.39	\$0.00	\$18,230.68	\$18,000.00
Ambulance Supplies	28-525110-03	\$0.00	\$0.00	\$0.00	\$47,651.29	\$46,000.00
Ambulance Fuel	28-545350-03	\$0.00	\$0.00	\$0.00	\$17,178.75	\$20,000.00
Ambulance Vehicle Maintenance	28-545355-03	\$0.00	\$0.00	\$0.00	\$12,399.41	\$12,500.00
Training	28-547000-03	\$0.00	\$0.00	\$0.00	\$4,906.52	\$10,000.00
Garbage Pickup	28-547100-03	\$0.00	\$0.00	\$0.00	\$546.10	\$700.00
Medical Waste Pickup	28-547200-03	\$0.00	\$0.00	\$0.00	\$394.78	\$500.00
Annual Dispatch Fees	28-551400-03	\$0.00	\$0.00	\$0.00	\$0.00	\$9,000.00
Employee Tuition Reimbursement	28-564950-03	\$0.00	\$0.00	\$0.00	\$8,478.68	\$7,500.00
Miscellaneous Expenses	28-594000-03	\$0.00	\$0.00	\$0.00	\$2,614.96	\$0.00
Crew Purchases	28-594100-03	\$0.00	\$0.00	\$0.00	\$63,485.53	\$70,000.00
Fap Grant Purchases	28-594200-03	\$0.00	\$0.00	\$0.00	\$71,079.62	\$75,000.00
Pateint Overpayment Refund	28-594300-03	\$0.00	\$0.00	\$0.00	\$1,561.46	\$2,000.00
Total Ambulance		\$853,196.05	\$2,402,507.70	\$2,388,612.98	\$2,501,482.67	\$2,631,200.00
TOTAL EXPENDITURES		\$853,196.05	\$2,402,507.70	\$2,388,612.98	\$2,501,482.67	\$2,631,200.00



City of Reedsburg 2026 Budget | Debt Service Fund (30)

Account Description		Account Number	2023 ACTUAL				2024 BUDGET				2025 YTD ACTUAL		2026 BUDGET		\$ Δ	% Δ
REVENUE																
Taxes																
General Property Taxes	Total Taxes	30-411100	\$762,785.00		\$996,937.00		\$996,937.00		\$1,191,100.00		\$1,191,100.00		\$1,305,066.00		\$113,966.00	9.57%
			\$762,785.00		\$996,937.00		\$996,937.00		\$1,191,100.00		\$1,191,100.00		\$1,305,066.00			
Miscellaneous																
Reimbursement From Ruc	Total Miscellaneous	30-479600	\$0.45		\$1,114,813.00		-\$0.08		\$1,113,349.00		\$1,113,348.64		\$1,110,183.00		(\$3,166.00)	-0.28%
			\$0.45		\$1,114,813.00		-\$0.08		\$1,113,349.00		\$1,113,348.64		\$1,110,183.00			
Other Financing Sources																
Transfer In (From Fund 61)		30-485061	\$0.00		\$0.00		\$150,585.00		\$0.00		\$0.00		\$584,022.00		\$584,022.00	#DIV/0!
Transfer In (From Fund 66)		30-485066	\$31,430.00		\$0.00		\$35,880.00		\$0.00		\$0.00		\$34,680.00		\$34,680.00	#DIV/0!
Transfer In (From Fund 68)		30-485068	\$0.00		\$0.00		\$42,704.00		\$0.00		\$0.00		\$177,022.00		\$177,022.00	#DIV/0!
Transfer In (From Fund 69)		30-485069	\$227,020.00		\$0.00		\$315,708.00						\$930,632.00			
Premium On Debt		30-491200	\$38,511.00		\$0.00		-\$0.45		\$0.00		\$0.00		\$0.00		\$0.00	#DIV/0!
Total Other Financing Sources			\$296,961.00		\$0.00		\$544,876.55		\$0.00		\$0.00		\$1,726,356.00			
TOTAL REVENUE			\$1,059,746.45		\$2,111,750.00		\$1,541,813.47		\$2,304,449.00		\$2,304,448.64		\$4,141,605.00			
EXPENDITURES																
Professional Services - General Government																
Legal/Bond Counsel/Admin Exp	Total Professional Services - General Government	30-516110-03	\$0.00		\$0.00		\$97,650.00		\$2,500.00		\$54,500.00		\$0.00		(\$2,500.00)	-100.00%
			\$0.00		\$0.00		\$97,650.00		\$2,500.00		\$54,500.00		\$0.00			
Debt Service																
Principal On Debt		30-591100-03	\$990,000.00		\$1,587,580.00		\$1,085,000.00		\$1,733,182.00		\$1,710,000.00		\$2,768,182.00		\$1,035,000.00	59.72%
Interest On Debt		30-592100-03	\$328,876.75		\$524,170.00		\$627,871.65		\$571,267.00		\$313,301.25		\$1,373,423.00		\$802,156.00	140.42%
Total Debt Service			\$1,318,876.75		\$2,111,750.00		\$1,712,871.65		\$2,304,449.00		\$2,023,301.25		\$4,141,605.00			
TOTAL EXPENDITURES			\$1,318,876.75		\$2,111,750.00		\$1,810,521.65		\$2,306,949.00		\$2,077,801.25		\$4,141,605.00			



City of Reedsburg 2026 Budget | Taxi (41)

Account Description	Account Number	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 YTD ACTUAL	2025 BUDGET	\$ Δ	% Δ
REVENUE								
Taxi								
General Property Taxes	41-411100	\$0.00	\$0.00	\$30,000.00	\$30,000.00	\$30,000.00		
Insurance Awards	41-437300	\$18,315.00	\$0.00	\$0.00	\$0.00	\$0.00		
Operating Revenue	41-481100	\$14,517.00	\$6,280.00	\$223,000.00	\$4,925.00	\$190,000.00		
Transit Operating Grant Rev.	41-481200	\$86,811.00	\$75,203.00	\$86,000.00	\$27,514.00	\$267,550.00		
Federal Section 5311 Grant	41-481300	\$148,216.09	\$110,790.13	\$120,000.00	\$93,446.88	\$0.00		
Federal 5311 Capital Grant	41-481400	\$157,150.40	\$0.00	\$40,000.00	\$0.00	\$0.00		
Excess Funds Returned	41-481500	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
Operating Transfer In	41-485000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
Transfer In From Fund 30	41-485030	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
Sale Of Vehicles	41-486330	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
Misc. Revenue	41-489000	\$0.00	\$54,999.00	\$0.00	\$0.00	\$0.00		
Fund Balance Applied	41-499920	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
Total Taxi		\$425,009.49	\$247,272.13	\$499,000.00	\$155,885.88	\$487,550.00		
TOTAL REVENUE		\$425,009.49	\$247,272.13	\$499,000.00	\$155,885.88	\$487,550.00		
EXPENDITURES								
Taxi								
Independent Auditing	41-515700-03	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
Contingency	41-519990-03	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
Bad Debt Expense	41-538109-03	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
Taxi Cab Expenses	41-542600-03	\$240,663.60	\$268,131.42	\$285,000.00	\$211,220.03	\$500,000.00		
Taxi Cab Expenses	41-542600-04	\$0.00	\$20.00	\$0.00	\$0.00	\$0.00		
Transit Planning	41-542650-03	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		

Taxi Cab Capital Outlay	41-542700-04	\$203,865.00	\$0.00	\$0.00	\$0.00	\$0.00
Transfer Out - General Fund	41-595010-03	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Taxi Cab Isf	41-595080-05	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Taxi		\$444,528.60	\$268,151.42	\$285,000.00	\$211,220.03	\$500,000.00
TOTAL EXPENDITURES		\$444,528.60	\$268,151.42	\$285,000.00	\$211,220.03	\$500,000.00



City of Reedsburg 2026 Budget | Airport (42)

Account Description	Account Number	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 YTD ACTUAL	2025 BUDGET	\$ Δ	% Δ
REVENUE								
Airport								
General Property Taxes	42-411100	\$71,598.00	\$71,598.00	\$72,421.00	\$72,421.00	\$75,000.00		
Airport (County Funds)	42-429900	\$36,100.00	\$4,100.00	\$4,100.00	\$4,100.00	\$4,100.00		
Main St. Banners	42-436200	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
Airport Fuel	42-445350	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
Income From Organizations	42-471100	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
Insurance Dividend	42-479300	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
Airport Rents	42-482100	\$15,396.00	\$27,430.85	\$17,500.00	\$117,889.63	\$16,000.00		
Airport Fuel Sales	42-483100	\$96,253.75	\$128,485.64	\$105,000.00	\$118,846.72	\$133,000.00		
Transfer In - General Fund	42-485010	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
Transfer From General Fund	42-495010	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
Total Airport		\$219,347.75	\$231,614.49	\$199,021.00	\$313,257.35	\$228,100.00		
TOTAL REVENUE		\$219,347.75	\$231,614.49	\$199,021.00	\$313,257.35	\$228,100.00		
EXPENDITURES								
Airport								
Attorney Fees	42-516110-03	\$629.00	\$0.00	\$0.00	\$0.00	\$0.00		
Airport Utilities, Cell Phones	42-517110-03	\$5,786.56	\$11,014.25	\$6,500.00	\$11,828.47	\$12,000.00		
Airport Wages	42-545300-01	\$10,815.77	\$11,661.41	\$13,578.00	\$9,783.42	\$12,972.58		
Airport Fringes	42-545300-02	\$4,317.41	\$4,806.19	\$5,943.00	\$4,050.86	\$6,034.68		
Airport Operating (Fbo)	42-545300-03	\$133,586.39	\$99,091.71	\$78,000.00	\$61,647.11	\$78,000.00		
Airport Outlay	42-545300-04	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
Airport Fuel	42-545350-03	\$88,552.92	\$98,191.59	\$95,000.00	\$118,873.73	\$118,011.14		
Transfer Out - General Fund	42-595010-03	\$1,000.00	\$1,000.00	\$0.00	\$0.00	\$0.00		

Total Airport					
	\$244,688.05	\$225,765.15	\$199,021.00	\$206,183.59	\$227,018.40
TOTAL EXPENDITURES	\$244,688.05	\$225,765.15	\$199,021.00	\$206,183.59	\$227,018.40



City of Reedsburg 2026 Budget | Tax Increment District #6 (66)

		12/31/2023	12/31/2024	12/31/2024	12/31/2025	11/19/2025				
Account Description		Account Number	2023 ACTUAL	2024 BUDGET	2024 ACTUAL	2025 BUDGET	2025 YTD			
							ACTUAL	2026 BUDGET	\$ Δ	% Δ
REVENUE										
TID #6										
Tax Increment	66-411200		\$92,730.58	\$108,870.00	\$106,846.00	\$107,773.00	\$107,773.00		\$71,143.00	
State Aid-Exempt Computers	66-422400		\$1,135.66	\$1,136.00	\$1,135.66	\$0.00	\$5,052.71		\$1,135.66	
State Aid-Personal Property	66-422450		\$3,917.00	\$0.00	\$3,917.05	\$3,917.05	\$8,468.52		\$8,468.52	
Federal Block Grants	66-432700		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00	
Interest Income	66-481100		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00	
Rents	66-482900		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00	
Special Assessment Payments	66-482901		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00	
Transfer In	66-485000		\$311,683.00	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00	
Sale Of City Property	66-486330		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00	
Loan Principal	66-489000		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00	
Escrow Refund	66-490000		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00	
Premium On Debt	66-491200		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00	
Bond Proceeds	66-495000		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00	
Loan Proceeds	66-495100		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00	
Proceeds From Refunding	66-495701		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00	
Total TID #6			\$409,466.24	\$110,006.00	\$111,898.71	\$111,690.05	\$121,294.23		\$80,747.18	
TOTAL REVENUE			\$409,466.24	\$110,006.00	\$111,898.71	\$111,690.05	\$121,294.23		\$80,747.18	
EXPENDITURES										
TID #6										
Interest On Advances	66-511000-03		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00	
Transfer To D/S Funds	66-512000-03		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00	
Administrative Costs	66-513500-03		\$1,816.67	\$20,000.00	\$1,750.00	\$20,000.00	\$150.00		\$2,000.00	
Organization Costs	66-514110-03		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00	
Relocation Costs	66-515110-03		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00	

Financing Costs	66-515520-03	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Independent Auditing	66-515700-03	\$983.00	\$1,000.00	\$546.00	\$1,000.00	\$678.40	\$2,000.00
Legal Fees	66-516110-03	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Building Construction	66-541200-03	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Sanitary Sewer System	66-542200-03	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Water System	66-542300-03	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Utilities	66-542400-03	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Street Construction	66-543100-03	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Cdbg-Eap	66-543400-03	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Storm Sewer System	66-544500-03	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Development Grants	66-564000-03	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Development Incentives	66-564500-03	\$24,554.55	\$22,842.00	\$24,534.49	\$22,842.00	\$23,115.23	\$23,115.00
Development Grants & Loans	66-564600-03	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Promotion & Development	66-564700-03	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Real Estate Acquisition	66-565100-03	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Site Development	66-565200-03	\$0.00	\$0.00	\$0.00	\$0.00	\$1,785.00	\$0.00
Capital Outlay	66-576300-00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interest On Advances	66-589000-03	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Principal On Debt	66-591100-03	\$0.00	\$30,000.00	\$0.00	\$30,000.00	\$30,000.00	\$30,000.00
Interest On Debt	66-592100-03	\$0.00	\$5,880.00	\$0.00	\$5,280.00	\$0.00	\$4,680.00
Transfer To Debt Service	66-592300-03	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Transfer Out - Debt Service	66-592330-03	\$31,430.00	\$0.00	\$35,880.00	\$0.00	\$0.00	\$0.00
Bcpl Loan - Principal	66-592500-03	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Bcpl Loan - Interest	66-592550-03	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Paying Agent Fees	66-592900-03	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Operating Transfer Out	66-595000-03	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Transfers Out - General Fund	66-595010-03	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Cost Of Issuance	66-596000-03	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total TID #6		\$58,784.22	\$79,722.00	\$62,710.49	\$79,122.00	\$55,728.63	\$61,795.00
TOTAL EXPENDITURES		\$58,784.22	\$79,722.00	\$62,710.49	\$79,122.00	\$55,728.63	\$61,795.00



City of Reedsburg 2026 Budget | Tax Increment District #8 (68)

		12/31/2023	12/31/2024	12/31/2024	12/31/2025	11/19/2025				
Account Description		Account Number	2023 ACTUAL	2024 BUDGET	2024 ACTUAL	2025 BUDGET	2025 YTD			
			ACTUAL				ACTUAL	2026 BUDGET	\$ Δ	% Δ
REVENUE										
TID #8										
Tax Increment	68-411200		\$81,607.00	\$90,894.00	\$86,535.00	\$109,553.00	\$109,553.00	\$151,020.00		
State Aid-Exempt Computer	68-422400		\$38.81	\$39.00	\$38.81	\$0.00	\$764.75	\$38.81		
State Aid-Personal Property	68-422450		\$726.00	\$726.00	\$725.94	\$725.94	\$6,122.17	\$6,122.17		
Interest Income	68-481100		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
Sp. Assessment - Casa De Oaks	68-481300		\$397.76	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
Transfer In	68-485000		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
Premium On Debt	68-491200		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
Debt Proceeds	68-495000		\$735,000.00	\$715,000.00	\$0.00	\$0.00	\$0.00	\$0.00		
Loan Proceeds	68-495100		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
Premium On Debt	69-491200		\$0.00	\$0.00	\$320,090.70	\$0.00	\$0.00	\$0.00		
Bond Proceeds	69-495000		\$0.00	\$4,000,000.00	\$4,500,000.00	\$0.00	\$0.00	\$0.00		
Loan Proceeds	69-495700		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
Proceeds From Refunding	69-495701		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
Total TID #8			\$817,769.57	\$4,806,659.00	\$4,907,390.45	\$110,278.94	\$116,439.92	\$157,180.98		
TOTAL REVENUE			\$817,769.57	\$4,806,659.00	\$4,907,390.45	\$110,278.94	\$116,439.92	\$157,180.98		
EXPENDITURES										
TID #8										
Interest On Advances	68-511000-03		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
Transfer To D/S Funds	68-512000-03		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
Administrative Costs	68-513500-03		\$1,816.67	\$150.00	\$1,750.00	\$0.00	\$150.00	\$2,000.00		
Organizational Costs	68-514110-03		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
Relocation Costs	68-515110-03		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
Financing Costs	68-515520-03		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
Independent Auditing	68-515700-03		\$983.00	\$983.00	\$546.00	\$0.00	\$678.40	\$2,000.00		

Legal Fees	68-516110-03	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Building Construction	68-541200-03	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Sanitary Sewer System	68-542200-03	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Water System	68-542300-03	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Utilities	68-542400-03	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Development Incentives	68-564500-03	\$0.00	\$0.00	\$0.00	\$0.00	\$710,000.00	\$0.00
Development Grants & Loans	68-564600-03	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Promotion & Development	68-564700-03	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Site Development	68-565200-03	\$9,052.16	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interest On Advances	68-589000-03	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Principal On Debt	68-591100-03	\$0.00	\$0.00	\$0.00	\$0.00	\$125,000.00	\$135,000.00
Interest On Debt	68-592100-03	\$0.00	\$15,250.00	\$0.00	\$0.00	\$25,927.50	\$42,022.00
Transfer To Debt Service Fund	68-592300-03	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Operating Transfer Out	68-595000-03	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Transfers Out - General Fund	68-595010-03	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Debt Issuance Costs	68-596000-03	\$17,945.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total TID #8		\$29,796.83	\$16,383.00	\$2,296.00	\$0.00	\$861,755.90	\$181,022.00
TOTAL EXPENDITURES		\$29,796.83	\$16,383.00	\$2,296.00	\$0.00	\$861,755.90	\$181,022.00

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Site Development	69-565200-03	\$2,148,294.84	\$4,000,000.00	\$2,788,161.64	\$0.00	\$572,565.52	\$0.00
Capital Contributions To Sewer	69-565201-03	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Contributions To Water	69-565202-03	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Contributions To Storm	69-565203-03	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Loss On Sale Of Property	69-586360-03	\$0.00	\$0.00	\$367,510.00	\$0.00	\$0.00	\$0.00
Principal On Debt	69-591100-03	\$0.00	\$195,000.00	\$0.00	\$375,000.00	\$375,000.00	\$620,000.00
Interest On Debt	69-592100-03	\$0.00	\$128,857.00	\$0.00	\$112,883.00	\$194,423.75	\$310,632.00
Transfer Out - Debt Service	69-592300-03	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Transfer Out - Debt Service	69-592330-03	\$227,020.00	\$0.00	\$315,708.00	\$0.00	\$0.00	\$0.00
Bcpl Loan - Principal	69-592500-03	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Bcpl Loan - Interest	69-592550-03	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Transfer Out	69-595000-03	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Transfers Out - General Fund	69-595010-03	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Transfer Out - Cip	69-595075-03	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Cost Of Issuance	69-596000-03	\$0.00	\$0.00	\$138,671.70	\$0.00	\$0.00	\$0.00
Total TID #9		\$2,595,855.50 \$4,626,105.00 \$8,093,972.38 \$847,823.00 \$1,547,335.67 \$1,240,730.00					
TOTAL EXPENDITURES		\$2,595,855.50	\$4,626,105.00	\$8,093,972.38	\$847,823.00	\$1,547,335.67	\$1,240,730.00



City of Reedsburg 2026 Budget | Tax Increment District #10 (60)

		12/31/2023	12/31/2024	12/31/2024	12/31/2025	11/19/2025									
Account Description	Account Number	2023	ACTUAL	2024	BUDGET	2024	ACTUAL	2025	BUDGET	2025 YTD					
										ACTUAL	2026	BUDGET	\$ Δ	% Δ	
REVENUE															
TID #10															
Tax Increment	60-411200	\$18,063.00		\$0.00		\$29,866.00		\$29,866.00		\$29,866.00		\$50,976.00			
State Aid Exempt Computers	60-422400	\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00			
State Aid-Personal Property	60-422450	\$0.00		\$0.00		\$0.00		\$0.00		\$1,749.19		\$1,749.19			
Transfer In	60-485000	\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00			
Total TID #10		\$18,063.00		\$0.00		\$29,866.00		\$29,866.00		\$31,615.19		\$52,725.19			
TOTAL REVENUE		\$18,063.00		\$0.00		\$29,866.00		\$29,866.00		\$31,615.19		\$52,725.19			
EXPENDITURES															
TID #10															
Administrative Costs	60-513500-03	\$150.00		\$0.00		\$1,750.00		\$5,000.00		\$150.00		\$2,000.00			
Independent Auditing	60-515700-03	\$166.00		\$0.00		\$547.00		\$0.00		\$678.40		\$2,000.00			
Legal Fees	60-516110-03	\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00			
Development Incentives	60-564500-03	\$0.00		\$0.00		\$3,034.31		\$21,000.00		\$10,225.38		\$25,225.00			
Site Development	60-565200-03	\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00			
Development Grants And Loans	60-594600-03	\$0.00		\$0.00		\$10,000.00		\$0.00		\$0.00		\$0.00			
Transfers Out - General Fund	60-595010-03	\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00			
Total TID #10		\$316.00		\$0.00		\$15,331.31		\$26,000.00		\$11,053.78		\$29,225.00			
TOTAL EXPENDITURES		\$316.00		\$0.00		\$15,331.31		\$26,000.00		\$11,053.78		\$29,225.00			



City of Reedsburg 2026 Budget | Tax Increment District #11 (61)

		12/31/2023	12/31/2024	12/31/2024	12/31/2025	11/19/2025									
Account Description	Account							2025 YTD							
	Number	2023	ACTUAL	2024	BUDGET	2024	ACTUAL	2025	BUDGET	ACTUAL	2026	BUDGET	\$ Δ	% Δ	
REVENUE															
TID #11															
Tax Increment	61-411200		\$0.00		\$0.00		\$0.00		\$48,118.00		\$48,118.00		\$112,671.00		
State Aid Exempt Computers	61-422400		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		
State Aid-Personal Property	61-422450		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		
Interest Income	61-481100		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$100,000.00		
Transfer In	61-485000		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		
Premium On Debt	61-491200		\$65,132.00		\$0.00		\$0.00		\$1,400,000.00		\$0.00		\$0.00		
Bond Proceeds	61-495000		\$4,295,000.00		\$0.00		\$0.00		\$0.00		\$3,204,600.48		\$0.00		
	Total TID #11		\$4,360,132.00		\$0.00		\$0.00		\$1,448,118.00		\$3,252,718.48		\$212,671.00		
TOTAL REVENUE			\$4,360,132.00		\$0.00		\$0.00		\$1,448,118.00		\$3,252,718.48		\$212,671.00		
EXPENDITURES															
TID #11															
Administrative Costs	61-513500-03		\$122,026.53		\$0.00		\$1,937.50		\$0.00		\$150.00		\$2,000.00		
Independent Auditing	61-515700-03		\$0.00		\$0.00		\$547.00		\$0.00		\$678.40		\$2,000.00		
Legal Fees	61-516110-03		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		
Development Incentives	61-564500-03		\$0.00		\$0.00		\$500,000.00		\$1,630,780.00		\$0.00		\$60,000.00		
Real Estate Acquisition	61-565100-03		\$0.00		\$0.00		\$0.00		\$0.00		\$1,380,190.49		\$0.00		
Site Development	61-565200-03		\$841,473.38		\$0.00		\$1,897,603.16		\$0.00		\$125,705.56		\$0.00		
Loss On Sale Of Property	61-586360-03		\$0.00		\$0.00		\$224,877.00		\$0.00		\$0.00		\$0.00		
Principal On Debt	61-591100-03		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$195,000.00		
Interest On Debt	61-592100-03		\$0.00		\$0.00		\$0.00		\$0.00		\$100,390.00		\$389,022.00		
Transfer Out - Debt Service	61-592330-03		\$0.00		\$0.00		\$150,585.00		\$0.00		\$0.00		\$0.00		
Development Grants And Loans	61-594600-03		\$120,000.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		
Transfers Out - General Fund	61-595010-03		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		
Cost Of Issuance	61-596000-03		\$114,255.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		

Total TID #11	\$1,197,754.91						\$0.00	\$2,775,549.66	\$1,630,780.00	\$1,607,114.45	\$648,022.00
	\$1,197,754.91						\$0.00	\$2,775,549.66	\$1,630,780.00	\$1,607,114.45	\$648,022.00
TOTAL EXPENDITURES											

ORDINANCE NO. 1979-25
(Amending Chapter 690 – Tourist Rooming Houses)

The Common Council of the City of Reedsburg, Sauk County, Wisconsin, does hereby ordain as follows:

SECTION 1: PURPOSE.

The main purpose of this ordinance is to amend Chapter 690 by adding Article XXVIII to ensure that Tourist Rooming House standards comply with state law and recent court decisions.

SECTION II: PROVISIONS ADDED.

City of Reedsburg Code Chapter 690, Article XXVIII is hereby added to this ordinance:

Article XXVIII Tourist Rooming houses.

§ 690-159. Purpose.

The purpose of this article is to establish local license, administration and enforcement standards for tourist rooming houses. **This article applies within the City of Reedsburg city limits only.**

§ 690-160. Definitions; license and registration; room tax.

A "tourist rooming house" (TRH) is any lodging place or tourist cabin and cottage, other than hotels and motels, in which sleeping accommodations are offered for pay to tourists or transients. It does not include private boarding or rooming houses not accommodating tourists or transients, bed-and-breakfast establishments or units operated by a hotel, motel or resort. An "owner" means the holder of record of an estate in possession in fee simple, or for life, in land or real property, or a vendee of record under a land contract for the sale of an estate in possession in fee simple or for life but does not include the vendor under a land contract. A tenant in common or joint tenant is an owner to the extent of his or her interest. **"Residential dwelling" is any building, structure, or part of the building or structure, that is used or intended to be used as a home, residence, or sleeping place by one person or by two or more persons maintaining a common household, to the exclusion of all others. "Short-term rental" (STR) is a residential dwelling that is offered for rent for a fee and for fewer than 29 consecutive days.**

- A. The TRH shall have a current license from the Department of Agriculture, Trade and Consumer Protection or the successor state licensing agency.
- B. The owner shall register with the Clerk-Treasurer's office and pay room tax as required under Chapter 72, Finance and Taxation, of the Code of the City of Reedsburg. **The Clerk-Treasurer's office shall create an application form that requires reasonable and necessary information related to the requirements under this Chapter, City of Reedsburg Ordinances, County Ordinances, State, and Federal laws and regulations.**
- C. **Any dwelling may be used as a TRH for 7-29 consecutive days as well as 180 consecutive days per 365-day period (STR). The 180-day period shall be specified at the time of application with the city. A registry shall be submitted annually to the building inspector for verification.**
- D. An owner may operate, **outside of the 7-29 and 180 consecutive standards,** one non-owner-

occupied TRH, otherwise only the owner-occupant of the property may operate a TRH.

- E. An annual TRH license is not transferable to a new owner.
- F. The license shall remain in effect, subject to annual reviews by the Building Inspector, to verify in writing that a lodging license has been obtained and is current and the conditions attached to the license and all requirements of this chapter are adhered to. Reapplication for renewal shall be required with a change in ownership, alterations to the operational rules, noncompliance with the standards of this chapter, or documented violations. If there are two nuisance violations during an annual licensing period, the license may be revoked following a hearing by the Plan Commission.

§ 690-161. Standards for tourist rooming houses.

- A. The TRH shall comply with Ch. 97, Wis. Stats., and Ch. ATCP 72, Wis. Adm. Code, or the successor statute and/or administrative code that is in effect at the time.
- B. The maximum number of tenants allowed to reside in the TRH for overnight accommodations shall not exceed two persons per bedroom, plus two persons.
- C. Each TRH shall have a registry available on site for inspection, indicating the identity of all guests and dates of stay. The registry shall include all information from the current registry year and the year immediately prior. **The owner of any TRH shall provide a copy of an up to date registry on or up to five (5) days before January 15, April 15, July 15, and October 15 of each year.**
- D. Contact information shall be posted on an exterior wall near the main and/or transient entrance and an interior common area of the TRH with a minimum display area of five inches by seven inches. The following must be provided:
 - (1) Address of property.
 - (2) Emergency contact information (police, fire, ambulance).
 - (3) Owner's and local contact person's telephone numbers.
 - (4) Maximum number of occupants allowed.
- E. No TRH, **outside of the 7-29 and 180 consecutive standards (STR)**, shall be located within 250 feet from any other TRH, bed-and-breakfast, or boardinghouse unless approved by the Plan Commission after notifying parties of interest.
- F. At least one onsite, off-street paved parking space shall be available. **The maximum allowable onsite cars per TRH visit shall be one car per two guests.**
- G. No tourist shall use a gas grill, charcoal grill, or other similar device on or under any combustible surface or use a recreational camping vehicle in conjunction with the TRH.
- H. Garbage and refuse shall be stored inside a building or concealed from public and neighbor view. It shall be placed in proper containers and comply with Chapter 518, Solid Waste, of the Code of the City of Reedsburg.
- I. Performance standards shall comply with Chapter 690, Zoning, of the Code of the City of Reedsburg. The appearance of the dwelling shall not be altered in a manner that would cause

the premises to differ from its residential character either by the use of colors, materials, construction, lighting, signs, or the emission of sounds, odors, dust, vibrations, or other effects that can carry beyond the premises.

SECTION III: PROVISIONS DELETED.

City of Reedsburg Code Chapter 556 is hereby deleted from this ordinance:

SECTION IV: VALIDITY.

Should any section, clause or provision of the ordinance be declared by the courts to be invalid, the same shall not affect the validity of the ordinance as a whole or any part thereof, other than the part so declared to be invalid.

SECTION V: CONFLICTING PROVISIONS REPEALED.

All ordinances in conflict with any provisions of this ordinance are hereby repealed.

SECTION VI: EFFECTIVE DATE.

This ordinance shall be in force from and after its introduction and publication as provided by statute.

SECTION VII: PART OF CODE:

This Ordinance becomes part of the City of Reedsburg Code, Chapter 690.

Dated this 24th day of November 2025.

David G. Estes, Mayor

Jacob Crosetto, Clerk/Treasurer

1st Reading at Council:
Public Hearing Noticed:
2nd Reading at Council/Public Hearing:
Published, Enactment Date:

October 27, 2025
November 6 & 13, 2025
November 24, 2025
December 4, 2025