City of Black River Falls

COMMON COUNCIL – AGENDA

Wednesday – November 4, 2026 – 6:00 PM
City Hall – 101 S. Second Street, Black River Falls, WI

Join Zoom Meeting:

https://us02web.zoom.us/j/86241711746?pwd=3j1mdQUH6aHx285zbIkyh27Na3byaM.1
Or Dial: 1-312-626-6799 **Meeting ID:** 862 4171 1746 **Password:** cityhall

1. Call to Order
2. Roll Call
3. Pledge of Allegiance
4. Reading of the Minutes of the October 21, 2026 Special Common Council Meeting – Action
5. Citizens in Attendance
6. Committee Reports:
   a. Business Improvement District October 22, 2026
   b. Utility Commission October 26, 2026
7. City Housing Authority – Discussion Only
8. Mayor's appointment of Business Improvement District (BID) Board members – Action
9. Proposed 2027 EMS Budget – Discussion Only
10. Proposed 2027 City operating and capital budgets – Discussion only
11. Meetings: Special Common Council **Wednesday, November 18, 2026 6:00 PM**
12. Adjourn

Posted: October 23, 2026

The Common Council met in special session at City Hall in the City of Black River Falls on October 21, 2026, at 6:00 P.M. Alderpersons Busse, Miles, Gearing-Lancaster, Wussow, and Peloquin were present. Alderpersons E. Rave and Gary Ammann attended remotely via Zoom meetings. Alderperson M. Rave was absent. Mayor J. Eddy presided.

It was moved by Alderperson Busse, seconded by Alderperson Peloquin to dispense with the reading of the minutes of the October 6, 2026, Common Council meeting and approve as presented. Motion carried.

CITIZENS IN ATTENDANCE

There were 2 citizens in attendance remotely via Zoom meetings for agenda items.

COMMITTEE REPORTS

The City Administrator presented the proposed 2027 City Operating Budget which included restoring the Shared Ride Taxi service levy to $75,000, partially restoring the capital projects levy to $400,000, and increasing the debt service levy to $575,000 which would all result in a modest overall levy increase of $41,112.00 or 1.73% putting the proposed 2026 levy at $2,416,024.

It was moved by Alderperson Gearing-Lancaster, seconded by Alderperson Wussow to approve the proposed 2027 City Operating Budget for publication only and set the public hearing date for November 18, 2026. Motion carried.

The Department Head monthly reports were reviewed. Department heads present were Jarod Meyer and Travis Brown. Mark Nordahl and Brad Chown attended remotely via Zoom meetings. Darryl Nelson and Cara Hart were excused.

It was moved by Alderperson Ammann, seconded by Alderperson Wussow to approve the Fire Department's request to purchase emergency lighting package and other accessories for the new command vehicle at a cost not to exceed $18,363.88. Motion carried.

It was moved by Alderperson Gearing-Lancaster, seconded by Alderperson Miles to approve the Fire Department request to sell the 2016 Chevy Suburban. Motion carried.

It was moved by Alderperson Busse, seconded by Alderperson Peloquin to award the bid for a new Police Department squad to Osseo Ford at a cost of $46,969.00. Motion carried.

It was moved by Alderperson Gearing-Lancaster, seconded by Alderperson Ammann to approve **ORDINANCE 907** – an ordinance regarding state traffic codes adopted. Motion carried.

CITY OF BLACK RIVER FALLS ORDINANCE NO. 907

AN ORDINANCE REPEALING AND RECREATING SECTION 7.01 OF THE CODE OF ORDINANCES FOR THE CITY OF BLACK RIVER FALLS, JACKSON COUNTY, WISCONSIN REGARDING STATE TRAFFIC LAWS ADOPTED

The Common Council of the City of Black River Falls, Jackson County, Wisconsin, do ordain as follows:

SECTION 1.
Section 7.01 of the Code of Ordinances of the City of Black River Falls is hereby repealed and recreated to read as follows:

7.01 STATE TRAFFIC LAWS ADOPTED.

(a) STATE TRAFFIC LAWS ADOPTED. Except as otherwise specifically provided in this chapter, the statutory provisions in Chs. 340 to 348, Wis. Stats., describing and defining regulations with respect to vehicles and traffic, exclusive of any provisions therein relating to penalties to be imposed and exclusive of any regulations for which the statutory penalty is a fine or term of imprisonment, are hereby adopted and, by reference, made a part of this chapter as if fully set forth herein. Any act required to be performed or prohibited by any statute incorporated herein by reference is required or prohibited by this chapter. Any future amendments, revisions or

modifications of the statutes incorporated herein are intended to be made part of this chapter in order to secure uniform State-wide regulation of traffic on the highways, streets and alleys of the State of Wisconsin.

(b) OTHER LAWS ADOPTED. There are also hereby adopted by reference the following sections of the Wisconsin Statutes or Wisconsin Administrative Code, but the prosecution of offenses under this title shall be as provided in Chapters 340 to 349 of the Wisconsin Statutes or the Wisconsin Administrative Code, and the penalty for violation thereof shall be limited to a forfeiture:

1. Section 941.01(1), Wisconsin Statutes (negligent operation of vehicle off highway).
2. Section 343.44(1), (2)(a), Wisconsin Statutes (operating after revocation or suspension, first offense).
3. Section 23.33, Wisconsin Statutes (all-terrain vehicle regulations).
4. Trans 305, Wisconsin Administrative Code (standards for vehicle equipment). (1975 Code Ch. 7 § I)
5. Sections 194.17 and 194.23, Wisconsin Statutes; Trans 325.02(1)-(7), Trans 326, Trans 327.03(1)-(6), (8)-(10), and Trans 327.05(1)-(3), Wisconsin Administrative Code (Motor Vehicle Transportation Act and miscellaneous vehicle regulations). (1975 Code Ch. 7 § I; amd. 2009 Code)

It was moved by Alderperson Wussow, seconded by Alderperson Miles to approve the vouchers for September 2026 Check #77487 - #77609 totaling $661,622.54. Motion carried.

It was moved by Alderperson Gearing-Lancaster, seconded by Alderperson Peloquin to approve the City Treasurer's Report for September 2026. Motion carried.

It was moved by Alderperson Wussow, seconded by Alderperson Gearing-Lancaster to approve the Revenue & Expense Report for September 2026. Motion carried.

Mayor Eddy reminded Council members that Tuesday, November 3rd is election day and therefore the next Common Council meeting will be on Wednesday, November 4, 2026.

It was moved by Alderperson Gearing-Lancaster, seconded by Alderperson Miles to adjourn. Motion carried at 6:33 pm.

Rhonda Ammann
Deputy Clerk Treasurer

A meeting of the Business Improvement District (BID) Board was held at City Hall on October 22, 2026, at 5:30 P.M. Board members Kylee Wussow, Duane Johnson, Andrea Hoffman, and Vincent Meyer were present. Board member Julie Hanson was excused. Black River Area Chamber of Commerce Executive Director Robert Crampes and Deputy Clerk/Treasurer Rhonda Ammann were also present.

1. Kylee Wussow called the meeting to order at 5:30 pm.

2. It was moved by Duane Johnson, seconded by Andrea Hoffman to approve the 2026 BID annual report to Council. Motion carried.

3. It was moved by Duane Johnson, seconded by Kylee Wussow, to table item 4 of the agenda until next month. Motion carried.

4. It was moved by Duane Johnson, seconded by Andrea Hoffman to recommend the Common Council approve the 2027 BID Operating Budget as presented. Motion carried.

5. It was moved by Duane Johnson, seconded by Kylee Wussow to amend the due date of the BID Operating Plan to the “MONTH” of October instead of a specific date of the month. Motion carried.

6. It was moved by Andrea Hoffman, seconded by Vincent Meyer to recommend the Common Council reappoint Kylee Wussow, Andrea Hoffman, and Duane Johnson to fill upcoming vacancies on the BID Board. Motion carried.

7. It was moved by Kylee Wussow, seconded by Duane Johnson to adjourn. Motion carried at 6:17 pm.

Rhonda Ammann
Deputy Clerk / Treasurer

BLACK RIVER FALLS UTILITY COMMISSION MEETING MINUTES

October 26, 2026

Utility Commission President John Lund called a meeting of the Black River Falls Municipal Utility Commission to order on October 26, 2026 at 3:30 p.m. in the Utility Conference Room at 349 South McKinley Street. Commissioners in attendance were Jeff Amo, Jay Eddy, and Don Mathews. Commissioner Busse joined via telephone. Also present were General Manager Casey Engebretson, Teamsters 662 Business Agent Aaron Bemnister, BRFMU Lineman Justin Grant, Garrett Aleckson (Banner Journal), Tracy Calverley (Black River Child Care Center), and Mark Hill (Town of Brockway).

A motion was made by Commissioner Eddy and seconded by Commissioner Mathews to approve the minutes from the September 28th, 2026 regular meeting.

Aye: Lund, Amo, Busse, Eddy, and Mathews
Motion carried.

The Commission reviewed the September 2026 vouchers.

A motion was made by Commissioner Amo and seconded by Commissioner Eddy to approve the accounts payable vouchers; CK #43055 – 44117 and EP #101053 - 101059 – Totaling $783,026.56.

Aye: Lund, Amo, Busse, Eddy, and Mathews
Motion Carried.

The Commission reviewed the 3rd quarter financial statements.

The Commission reviewed the September 2026 arrears.

Casey Engebretson informed the Commission that the fall water system flushing is complete, and staff continues to provide data to SEH for the water system study.

Casey Engebretson informed the Commission that the return activated sludge (RAS) pump at the WWTP has been rebuilt and re-installed. Staff will operate for a period of time and if no issues occur, will send the other RAS pump in for a rebuild.

Casey Engebretson informed the Commission that he spoke with the WDNR Phosphorus Multi-Discharge Variance Coordinator regarding the new MDV application submittal. The WDNR is requiring BRFMU to contact the Water Quality Trading (WQT) Clearinghouse, along with the Land Conservation Departments for Jackson, Clark, and Taylor counties to inquire if credit worthy projects are available. Availability of projects will determine if a new MDV permit will be issued or if WQT partnerships will be required. Casey has reached out to all and is awaiting a response.

Casey Engebretson stated that the electric primary extension has been completed for the campground along S. McKinley and E. Lincoln Streets. The switchgear has a tentative delivery of late-April and once received, the line crew will install.

The Commission considered two (2) contribution requests. The first request was for $115 basket sponsorship for the Black River Falls High School Dig Pink fundraiser. The second request was for a $5,000 contribution from the Black River Area Child Care Center (BRCCC) for a new lighting and thermostat project. Casey Engebretson stated the basket donation would be funded from the CS&B fund and the BRCCC request would be funded through the Community Contributions fund, which has an available balance of $2,200.

A motion was made by Commissioner Busse and seconded by Commissioner Mathews to approve the $115 basket sponsorship for Dig Pink and to contribute the remaining $2,200 from the Community Contributions fund to the BRCCC.

Aye: Lund, Amo, Busse, Eddy, and Mathews
Motion Carried.

A motion was made by Commissioner Amo and seconded by Commissioner Eddy to adjourn to closed session at 3:45 p.m., pursuant to Section 19.85 (1)(c) to consider employment, promotion, compensation, or performance evaluation of any public employee subject to the jurisdiction or authority of governing body for the purpose of wage negotiations with represented Teamsters employees and to conduct employee reviews and discuss compensation adjustments for non-represented employees.

Roll Call: Lund - Aye, Amo - Aye, Busse - Aye, Eddy - Aye, and Mathews - Aye
Motion carried.

A motion was made by Commissioner Eddy and seconded by Commissioner Amo to reconvene to open session at 4:26 p.m.

Roll Call: Lund - Aye, Amo - Aye, Busse - Aye, Eddy - Aye, and Mathews - Aye
Motion carried.

A motion was made by Commissioner Mathews and seconded by Commissioner Amo to authorize a 3.13% base wage increase for all Teamster represented employees, effective January 1st, 2027.

Aye: Lund, Amo, Busse, Eddy, and Mathews
Motion Carried.

A motion was made by Commissioner Mathews and seconded by Commissioner Eddy to authorize a 3.13% base wage increase for the General Manager and Office Manager and accelerate the Office Manager's vacation accrual schedule one year, as proposed.

Aye: Lund, Amo, Busse, Eddy, and Mathews
Motion Carried.

Next Meeting: November 30, 2026 @ 3:30 p.m.

A motion was made by Commissioner Amo and seconded by Commissioner Mathews to adjourn the meeting at 4:29 p.m.

Aye: Lund, Amo, Busse, Eddy, and Mathews
Motion Carried.

Casey Engebretson, General Manager
comm.mtg.minutes.10.26.2026

CITY OF BLACK RIVER FALLS RESOLUTION 2013-6

A RESOLUTION CREATING HOUSING AUTHORITY

WHEREAS, the Common Council of the City of Black River Falls finds that there is a shortage of safe or sanitary dwelling accommodations in the City available to persons of low income at rental rates they can afford; and

WHEREAS, the Common Council finds that insanitary or unsafe inhabited dwelling accommodations exist in the City; and

WHEREAS, there is a need for a Housing Authority to function in the City;

NOW, THEREFORE, BE IT RESOLVED BY THE COMMON COUNCIL OF THE CITY OF BLACK RIVER FALLS, JACKSON COUNTY, WISCONSIN AS FOLLOWS:

That pursuant to Section 66.1201, Stats., the Black River Falls Housing Authority is hereby created.

Ronald Danielson, Mayor

ATTEST:

Alex B. Chown, City Administrator

It was moved by Alderperson Chojnacki and seconded by Alderperson Gearing-Lancaster that the foregoing Resolution be adopted. After discussion, upon roll call vote, the following voted "Aye". Alderperson Herman, Alderperson J. Eddy, Alderperson Chojnacki, Alderperson Gearing-Lancaster, Mayor Danielson.

The following voted "No". Alderperson Johnson, Alderperson R. Eddy, Alderperson Rahmlow, Alderperson Olson.

THE MAYOR DECLARED THE RESOLUTION ADOPTED

Acknowledgement:

State of Wisconsin)
)ss.
County of Jackson)

Personally came before me this 5 day of December, 2013, the above-named Ronald Danielson and Alex B. Chown, to me known to be the Mayor and City Administrator respectively of the City of Black River Falls, Jackson County, Wisconsin respectively, and to me known to be the persons who executed the foregoing instrument and acknowledge the same.

Kelly L Thurst
_____, Notary Public
State of Wisconsin - Jackson County
My Commission expires: 4/8/15.

The undersigned who is the duly appointed, qualified and acting City Administrator of the City of Black River Falls, Jackson County, Wisconsin hereby certifies that the foregoing is a true and complete copy of the City of Black River Falls Resolution 2013-6, which was adopted by the Common Council of the City of Black River Falls, Jackson County, Wisconsin on the 3rd day of December, 2013.

Dated: 12/5/2013

Alex B. Chown, City Administrator
Black River Falls, Wisconsin

This instrument draft by
Daniel S. Diehn
City Attorney
920 Fillmore Street
Black River Falls, WI 54615

SUBCHAPTER XII
HOUSING AUTHORITIES

66.1201 Housing authorities.

(1) SHORT TITLE. Sections 66.1201 to 66.1211 may be referred to as the "Housing Authorities Law".

(2) FINDING AND DECLARATION OF NECESSITY. It is declared that there exist in the state insanitary or unsafe dwelling accommodations and that persons of low income are forced to reside in insanitary or unsafe accommodations; that within the state there is a shortage of safe or sanitary dwelling accommodations available at rents which persons of low income can afford and that these persons are forced to occupy overcrowded and congested dwelling accommodations; that the conditions described in this subsection cause an increase in and spread of disease and crime and constitute a menace to the health, safety, morals and welfare of the residents of the state and impair economic values; that these conditions necessitate excessive and disproportionate expenditures of public funds for crime prevention and punishment, public health and safety, fire and accident protection, and other public services and facilities; that these slum areas cannot be cleared, nor can the shortage of safe and sanitary dwellings for persons of low income be relieved, through the operation of private enterprise, and that the construction of housing projects for persons of low income would, therefore, not be competitive with private enterprise; that the clearance, replanning and reconstruction of the areas in which insanitary or unsafe housing conditions exist and the providing of safe and sanitary dwelling accommodations for persons of low income are public uses and purposes for which public money may be spent and private property acquired and are governmental functions of state concern; that it is in the public interest that work on these projects be commenced as soon as possible in order to relieve unemployment which now constitutes an emergency; and the necessity in the public interest for the provisions of this section, is declared as a matter of legislative determination.

(2m) DISCRIMINATION. Persons otherwise entitled to any right, benefit, facility, or privilege under ss. 66.1201 to 66.1211 may not be denied the right, benefit, facility, or privilege in any manner for any purpose nor be discriminated against because of sex, race, color, creed, sexual orientation, status as a victim of domestic abuse, sexual assault, or stalking, as defined in s. 106.50 (1m) (u), or national origin.

(3) DEFINITIONS. In ss. 66.1201 to 66.1211, unless a different meaning clearly appears from the context:

(a) "Area of operation" includes the city for which a housing authority is created, the area within 5 miles of the territorial boundaries of the city but not beyond the county limits of the county in which the city is located and the area within the limits of the city unless the city annexes the area of operation. "Area of operation" does not include any area which lies within the territorial boundaries of any city for which another housing authority is created by this section.

(b) "Authority" or "housing authority" means any of the public corporations established pursuant to sub. (4).

(c) "Bonds" means any bonds, interim certificates, notes, debentures or other obligations of the authority issued pursuant to ss. 66.1201 to66.1211.

(cm) "City clerk" and "mayor" mean the clerk and mayor, respectively, of the city or the officers of the city charged with the duties customarily imposed on the clerk and mayor, respectively.

(d) "Commissioner" means one of the members of an authority appointed in accordance with ss. 66.1201 to 66.1211.

(e) "Community facilities" includes real and personal property, and buildings and equipment for recreational or social assemblies, for educational, health or welfare purposes and necessary utilities, when designed primarily for the benefit and use of the housing authority or the occupants of the dwelling accommodations, or for both.

(f) "Contract" means any agreement of an authority with or for the benefit of an obligee whether contained in a resolution, trust indenture, mortgage, lease, bond or other instrument.

(g) "Council" means the common council or other body charged with governing a city.

(h) "Federal government" includes the United States of America and any agency or instrumentality, corporate or otherwise, of the United States of America.

(i) "Government" includes the state and federal governments and any subdivision, agency or instrumentality, corporate or otherwise, of either of them.

(j) "Housing projects" includes all real and personal property, building and improvements, and community facilities acquired or constructed pursuant to a single plan either to demolish, clear, remove, alter or repair insanitary or unsafe housing or to provide safe and sanitary dwelling accommodations for persons of low income, or both. "Housing projects" includes the planning of buildings and improvements, the acquisition of property, the demolition of existing structures, the construction, reconstruction, alteration and repair of the improvements and all other related work.

(k) "Mortgage" includes deeds of trust, mortgages, building and loan contracts, land contracts or other instruments conveying real or personal property as security for bonds and conferring a right to foreclose and cause a sale of the real property or personal property.

(L) "Obligee of the authority" or "obligee" includes any bondholder, trustee or trustees for any bondholders, any lessor demising property to the authority used in connection with a housing project or any assignee of the lessor's interest or any part of the lessor's interest, and the federal government, when it is a party to any contract with the authority.

(m) "Persons of low income" means persons or families who lack the amount of income necessary, as determined by the authority undertaking the housing project, to enable them, without financial assistance, to live in decent, safe and sanitary dwellings, without overcrowding.

(n) "Real property" includes lands, lands under water, structures, and any easements, franchises and incorporeal hereditaments and every estate and right in an estate, legal and equitable, including terms for years and liens by way of judgment, mortgage or otherwise.

(o) "Slum" means any area where dwellings predominate which, by reason of dilapidation, overcrowding, faulty arrangement or design, lack of ventilation, light or sanitary facilities, or any combination of these factors, are detrimental to safety, health and morals.

(p) "State public body" means any city, town, village, county, municipal corporation, commission, district, authority, other subdivision or public body of the state.

(q) "Trust indenture" includes instruments pledging the revenues of real or personal properties.

(4) CREATION OF HOUSING AUTHORITIES.

(a) When a council declares by resolution that there is need for an authority to function in the city, a public body corporate and politic then exists in the city and shall be known as the "housing authority" of the city. The authority may then transact business and exercise any powers granted to it under this section.

(b) The council shall adopt a resolution declaring that there is need for a housing authority in the city if the council finds that insanitary or unsafe inhabited dwelling accommodations exist in the city or that there is a shortage of safe or sanitary dwelling accommodations in the city available to persons of low income at rentals they can afford. In determining whether dwelling accommodations are unsafe or insanitary the council may take into consideration the degree of overcrowding, the percentage of land coverage, the light, air, space and access available to the inhabitants of the dwelling accommodations, the size and arrangement of the rooms, the sanitary facilities, and the extent to which conditions exist in the buildings which endanger life or property by fire or other causes.

(c) In any suit, action or proceeding involving the validity or enforcement of or relating to any contract of the authority, the authority shall be conclusively deemed to have become established and authorized to transact business and exercise its powers under this section upon proof of the adoption of a resolution by the council declaring the need for the authority. The resolution is sufficient if it declares that there is a need for an authority and finds that either or both of the conditions described in par. (b) exist in the city. A copy of the resolution duly certified by the city clerk is admissible evidence in any suit, action or proceeding.

(5) APPOINTMENT, QUALIFICATIONS AND TENURE OF COMMISSIONERS.

(a) When the council adopts a resolution under sub. (4), it shall promptly notify the mayor. Upon receiving the notice, the mayor shall, with the confirmation of the council, appoint 5 persons as commissioners of the authority, except that the mayor of a 1st class city that has created a housing authority before May 5, 1994, shall appoint 7 commissioners, at least 2 of whom shall be residents of a housing project acquired or constructed by the authority. No commissioner may be connected in any official capacity with any

political party nor may more than 2 be officers of the city in which the authority is created. The powers of each authority shall be vested in the commissioners of the authority.

(b) The first 5 commissioners who are first appointed shall be designated by the mayor to serve for terms of 1, 2, 3, 4 and 5 years respectively from the date of their appointment and the 2 additional commissioners appointed by the mayor of a 1st class city under par. (a) shall be first appointed to terms of 3 and 5 years respectively. Thereafter, the term of office shall be 5 years. A commissioner shall hold office until his or her successor has been appointed and has qualified. Vacancies shall be filled for the unexpired term in the same manner as other appointments. Three commissioners constitute a quorum, except that in an authority with 7 commissioners, 4 commissioners constitute a quorum. The mayor shall file with the city clerk a certificate of the appointment or reappointment of any commissioner and the certificate is conclusive evidence of the proper appointment of that commissioner if that commissioner has been confirmed under this paragraph and has taken and filed the official oath before entering office. The council of a city may pay commissioners a per diem and mileage and other necessary expenses incurred in the discharge of their duties at rates established by the council.

(c) When the office of the first chairperson of the authority becomes vacant, the authority shall select a chairperson from among its members. An authority shall select from among its members a vice chairperson, and it may employ a secretary, who shall be executive director, technical experts and other officers, agents and employees, permanent and temporary and shall determine their qualifications, duties and compensation. An authority may call upon the city attorney or chief law officer of the city for legal services. An authority may delegate to one or more of its agents or employees powers or duties of the

(6) DUTY OF THE AUTHORITY AND ITS COMMISSIONERS. The authority and its commissioners shall comply or cause compliance strictly with all provisions of ss. 66.1201 to 66.1211, with the laws of the state and with any contract of the authority.

(7) INTERESTED COMMISSIONERS OR EMPLOYEES. No commissioner or employee of an authority may acquire any direct or indirect interest in any housing project or in any property included in any project or have any direct or indirect interest in any contract for insurance, materials or services to be furnished or used in connection with any housing project. If a commissioner or employee of an authority owns or controls a direct or indirect interest in any property included in any housing project, that person shall immediately disclose the interest in writing to the authority and the disclosure shall be entered upon the minutes of the authority. Failure to so disclose the interest constitutes misconduct in office.

(8) REMOVAL OF COMMISSIONERS. For inefficiency or neglect of duty or misconduct in office, a commissioner of an authority may be removed by the mayor, but a commissioner may be removed only after having been given a copy of the charges at least 10 days before the hearing on the charges and an opportunity to be heard in person or by counsel. If a commissioner is removed, a record of the proceedings, together with the charges and findings, shall be filed in the office of the city clerk. To the extent applicable, the provisions of s. 17.16 relating to removal for cause apply to any removal.

(9) POWERS OF AUTHORITY. An authority is a public body and a body corporate and politic, exercising public powers, and has all the powers necessary or convenient to carry out and effectuate the purposes and provisions of ss. 66.1201 to 66.1211, including the following powers in addition to others granted in this section:

(a) Within its area of operation to prepare, carry out, acquire, lease and operate housing projects approved by the council; to provide for the construction, reconstruction, improvement, alteration or repair of any housing project or any part of a housing project.

(b) To take over by purchase, lease or otherwise any housing project undertaken by any government and located within the area of operation of the authority when approved by the council; to purchase, lease, obtain options upon, acquire by gift, grant, bequest, devise, or otherwise, any real or personal property or any interest in the real or personal property.

(c) To act as agent for any government in connection with the acquisition, construction, operation or management of a housing project or any part of a housing project.

(d) To arrange or contract for the furnishing of services, privileges, works, or facilities for, or in connection with, a housing project or the occupants of a housing project.
(e) To lease or rent any dwellings, houses, accommodations, lands, buildings, structures or facilities embraced in any housing project and, subject to the limitations contained in this section, to establish and revise the rents or charges for the housing project.
(f) Within its area of operation to investigate into living, dwelling and housing conditions and into the means and methods of improving those conditions; and to engage in research and studies on the subject of housing.
(h) To acquire by eminent domain any real property, including improvements and fixtures on the real property.
(i) To own, hold, clear and improve property, to insure or provide for the insurance of the property or operations of the authority against any risks, to procure insurance or guarantees from the federal government of the payment of any debts or parts of debts secured by mortgages made or held by the authority on any property included in any housing project.
(j) To contract for the sale of, and to sell, any part or all of the interest in real estate acquired and to execute contracts of sale and conveyances as the authority considers desirable.
(k) In connection with any loan, to agree to limitations upon its right to dispose of any housing project or part of a housing project.
(L) In connection with any loan by a government, to agree to limitations upon the exercise of any powers conferred upon the authority by ss.66.1201 to 66.1211.
(m) To invest any funds held in reserve or sinking funds, or any funds not required for immediate disbursement, in property or securities in which savings banks may legally invest funds subject to their control.
(n) To sue and be sued, to have a seal and to alter the same at pleasure, to have perpetual succession, to make and execute contracts and other instruments necessary or convenient to the exercise of the powers of the authority.
(o) To make and amend and repeal bylaws, rules and regulations not inconsistent with ss. 66.1201 to 66.1211, to carry into effect the powers and purposes of the authority.
(p) To exercise all or any part or combination of powers granted in this section. No provisions of law with respect to the acquisition or disposition of property by other public bodies are applicable to an authority unless otherwise provided.
(q) To execute bonds, notes, debentures or other evidences of indebtedness which, when executed by a housing authority, are not a debt or charge against any city, county, state or any other governmental authority, other than against the authority itself and its available property, income or other assets in accordance with the terms of an evidence of indebtedness and of this section, and no individual liability exists for any official act done by any member of the authority. No authority may levy any tax or assessment.
(r) To provide by all means available under ss. 66.1201 to 66.1211 housing projects for veterans and their families regardless of their income. The projects are not subject to the limitations of s. 66.1205.
(s) Notwithstanding the provisions of any law, to acquire sites; to prepare, carry out, acquire, lease, construct and operate housing projects to provide temporary dwelling accommodations for families regardless of income who are displaced under ss. 66.1201 to 66.1331; to further slum clearance, urban redevelopment and blight elimination; and to provide temporary dwelling accommodations for families displaced by reason of any street widening, expressway or other public works project causing the demolition of dwellings.
(t) To participate in an employee retirement or pension system of the city which has declared the need for the authority and to expend funds of the authority for this purpose.
(u) To join or cooperate with one or more authorities in the exercise, either jointly or otherwise, of any of their powers for the purpose of financing, including the issuance of bonds, notes or other obligations and giving security for these obligations, planning, undertaking, owning, constructing, operating or contracting with respect to a housing project located within the area of operation of any one or more of the authorities. For this purpose an authority may by resolution prescribe and authorize any other housing

authority, joining or cooperating with it, to act on its behalf with respect to any powers, as its agent or otherwise, in the name of the authority joining or cooperating or in its own name.

(v) To establish a procedure for preserving records of the authority by the use of microfilm, another reproductive device, optical imaging or electronic formatting if authorized under s. 19.21 (4) (c). The procedure shall assure that copies of records that are open to public inspection continue to be available to members of the public requesting them. A photographic reproduction of a record or copy of a record generated from optical disk or electronic storage is deemed the same as an original record for all purposes if it meets the applicable standards established in ss. 16.61 and 16.612.

(w) To exercise any powers of a redevelopment authority operating under s. 66.1333 if done in concert with a redevelopment authority under a contract under s. 66.0301.

(x) To, within its area of operation, either by itself or with the department of veterans affairs, undertake and carry out studies and analyses of veterans housing needs and meeting those needs and make the study results available to the public, including the building, housing and supply industries.

(10) EMINENT DOMAIN.

(a) The authority may acquire by eminent domain any real property, including fixtures and improvements, which it deems necessary to carry out the purposes of ss. 66.1201 to 66.1211 after the adoption by it of a resolution declaring that the acquisition of the property described in the resolution is in the public interest and necessary for public use. The authority may exercise the power of eminent domain pursuant to ch. 32 or pursuant to any other applicable statutory provisions.

(b) At any time at or after the filing for condemnation, and before the entry of final judgment, the authority may file with the clerk of the court in which the petition is filed a declaration of taking signed by the duly authorized officer or agent of the authority declaring that all or any part of the property described in the petition is to be taken for the use of the authority. The declaration of taking is sufficient if it sets forth all of the following:

1. A description of the property.

2. A statement of the estate or interest in the property being taken.

3. A statement of the sum of money estimated by the authority to be just compensation for the property taken, which sum shall be not less than the last assessed valuation for tax purposes of the estate or interest in the property to be taken.

(c) From the filing of the declaration of taking under par. (b) and the deposit in court of the amount of the estimated compensation stated in the declaration, title to the property specified in the declaration vests in the authority and the property is condemned and taken for the use of the authority and the right to just compensation for the property vests in the persons entitled to the compensation. Upon the filing of the declaration of taking the court shall designate a day not exceeding 30 days after the filing, except upon good cause shown, on which the person in possession shall surrender possession to the authority.

(d) The ultimate amount of compensation vests in the manner provided by law. If the amount vested exceeds the amount deposited in court by the authority, the court shall enter judgment against the authority in the amount of the deficiency together with interest at the rate of 6% per year on the deficiency from the date of the vesting of title to the date of the entry of the final judgment subject to abatement for use, income, rents or profits derived from the property by the owner subsequent to the vesting of title in the authority. The court shall order the authority to deposit the amount of the deficiency in court.

(e) At any time before the vesting of title of property in the authority the authority may withdraw or dismiss its petition with respect to any of the property described in the petition.

(f) Upon vesting of title to any property in the authority, all the right, title and interest of all persons having an interest in, or lien upon, the property are divested immediately and these persons are entitled only to receive compensation for the property.

(g) Except as provided in this subsection with reference to the declaration of taking, the proceedings shall be as provided by law for condemnation, and the deposit in court of the amount estimated by the authority upon a declaration of taking shall be disbursed as provided by law for an award in condemnation proceedings.

(h) Property already devoted to a public use may be acquired, provided that no property belonging to any municipality or to any government may be acquired without its consent and that no property belonging to

a public utility corporation may be acquired without the approval of the public service commission or other officer or tribunal, if any, having regulatory power over the public utility corporation.

(11) ACQUISITION OF LAND FOR GOVERNMENT. The authority may acquire, by purchase or by the exercise of its power of eminent domain undersub. (10), any property, real or personal, for any housing project being constructed or operated by a government. The authority upon such terms and conditions, with or without consideration, as it shall determine, may convey title or deliver possession of property so acquired or purchased to the government for use in connection with a housing project.

(12) ZONING AND BUILDING LAWS. All housing projects of an authority shall be subject to the planning, zoning, sanitary and building laws, ordinances and regulations applicable to the locality in which the housing project is situated.

(13) TYPES OF BONDS.

(a)

1. An authority may issue any bonds for its corporate purposes, including bonds on which the principal and interest are payable by any of the following methods:

a. Exclusively from the income and revenues of the housing project financed with the proceeds of the bonds, or with those proceeds together with a grant from the federal government in aid of the project.

b. Exclusively from the income and revenues of certain designated housing projects whether or not they were financed in whole or in part with the proceeds of the bonds.

c. From its revenues generally.

2. Any of the bonds under subd. 1. may be additionally secured by a pledge of any revenues or, subject to the limitations imposed underpars. (b) and (c), a mortgage of any housing project, projects or other property of the authority.

(b) Neither the commissioners of the authority nor any person executing the bonds is liable personally on the bonds by reason of their issuance.

(c) The bonds and other obligations of the authority are not a debt of any municipality located within its boundaries or of the state and this fact shall be stated on their face. Neither the state nor any municipality is liable for the bonds or other obligations, nor are they payable out of any funds or properties other than those of the authority.

(14) FORM AND SALE OF BONDS.

(a) Bonds of an authority shall be authorized by its resolution and may be issued in one or more series and shall bear any date, mature at any time, bear interest at any rate, be in any denomination, be in the form of coupon bonds or of bonds registered under s. 67.09, carry any conversion or registration privileges, have any rank or priority, be executed in any manner, be payable in any medium of payment, at any place, and be subject to any terms of redemption, with or without premium, that the resolution, its trust indenture or mortgage may provide. Any bond reciting in substance that it has been issued by an authority to aid in financing a housing project to provide dwelling accommodations for persons of low income shall be conclusively deemed, in any suit, action or proceeding involving the validity or enforceability of the bond or the security for the bond, to have been issued for such a housing project. Bonds of an authority are issued for an essential public and governmental purpose and are public instrumentalities and, together with interest and income, are exempt from taxes.

(b) The bonds may be sold at public or private sale as the authority provides. The bonds may be sold at any price determined by the authority.

(c) The bonds shall be executed as provided in s. 67.08 (1).

(d) The authority may purchase, out of available funds, any bonds issued by it at a price not more than the principal amount of the bonds and the accrued interest. Bonds payable exclusively from the revenues of a designated project or projects shall be purchased only out of any revenues available for that purpose. All bonds so purchased shall be canceled. This paragraph does not apply to the redemption of bonds.

(e) Any provision of any law to the contrary notwithstanding, any bonds, interim certificates, or other obligations issued pursuant to ss.66.1201 to 66.1211 are fully negotiable.

(15) PROVISIONS OF BONDS, TRUST INDENTURES, AND MORTGAGES. In connection with the issuance of bonds or the incurring of any obligation under a lease and in order to secure the payment of bonds or obligations, the authority may:

(a) Pledge by resolution, trust indenture, mortgage, subject to the limitations in this subsection, or other contract any of its rents, fees, or revenues.

(b) Covenant against mortgaging any of its property or against permitting any lien on its property.

(c) Covenant with respect to limitations on its right to sell, lease or otherwise dispose of any housing project or any part of a housing project, or with respect to limitations on its right to undertake additional housing projects.

(d) Covenant against pledging any of its rents, fees and revenues or against permitting any lien on its rents, fees and revenues.

(e) Provide for the release of property, rents, fees and revenues from any pledge or mortgage, and reserve rights and powers in, or the right to dispose of, property which is subject to a pledge or mortgage.

(f) Covenant as to the bonds to be issued pursuant to any resolution, trust indenture, mortgage or other instrument and as to the issuance of bonds in escrow or otherwise, and as to the use and disposition of the proceeds of the bonds.

(g) Provide for the terms, form, registration, exchange, execution and authentication of bonds.

(h) Provide for the replacement of lost, destroyed or mutilated bonds.

(i) Covenant that the authority warrants the title to the premises.

(j) Covenant as to the rents and fees to be charged, the amount to be raised each year or other period of time by rents, fees and other revenues and as to the use and disposition to be made of the revenues.

(k) Covenant as to the use of any of its property.

(L) Create special funds which segregate all of the following:

1. The proceeds of any loan or grant or both.

2. The rents, fees and revenues of a housing project.

3. Any moneys held for the payment of the costs of operations and maintenance of any housing projects or as a reserve for the meeting of contingencies in the operation and maintenance of housing projects.

4. Any moneys held for the payment of the principal and interest on its bonds or the sums due under its leases or as a reserve for the payments.

5. Any moneys held for any other reserves or contingencies.

(Lm) Covenant as to the use and disposal of the moneys held in funds created under par. (L).

(m) Redeem the bonds, covenant for their redemption and provide the terms and conditions of the bonds.

(n) Covenant against extending the time for the payment of its bonds or interest on the bonds by any means.

(o) Prescribe the procedure, if any, by which the terms of any contract with bondholders may be amended or abrogated, the amount of bonds the holders of which must consent to a contract amendment or abrogation and the manner in which consent may be given.

(p) Covenant as to property maintenance, replacement and insurance and the use and disposition of insurance moneys.

(q) Vest in an obligee of the authority, if the authority fails to observe or perform any covenant on its part to be kept or performed, the right to cure any default and to advance any moneys necessary for that purpose. The moneys advanced may be made an additional obligation of the authority with such interest, security and priority as may be provided in any trust indenture, mortgage, lease or contract of the authority.

(r) Covenant and prescribe as to the events of default and terms and conditions upon which any of its bonds shall become or may be declared due before maturity and as to the terms and conditions upon which the declaration and its consequences may be waived.

(s) Covenant as to the rights, liabilities, powers and duties arising upon the breach by it of any covenant, condition or obligation.

(t) Covenant to surrender possession of all or any part of any housing project upon the happening of a default, as defined in the contract, and to vest in an obligee the right to take possession and to use, operate, manage and control housing projects, and to collect and receive all rents, fees and revenues arising from

the housing projects in the same manner as the authority itself might do and to dispose of the moneys collected in accordance with the agreement of the authority with the obligee.

(u) Vest in a trust the right to enforce any covenant made to secure, to pay, or in relation to the bonds, to provide for the powers and duties of a trustee, to limit liabilities of a trustee and to provide the terms and conditions upon which the trustee or the bondholders or any proportion of them may enforce any covenant.

(v) Make covenants other than the covenants that are authorized in this subsection.

(w) Execute all instruments that are necessary or convenient in the exercise of its powers or in the performance of its covenants or duties.

(x) Make covenants and do any act necessary or convenient in order to secure its bonds, or, in the absolute discretion of the authority, that tend to make the bonds more marketable. An authority may not mortgage any of its property except as provided in sub. (16).

(16) POWER TO MORTGAGE WHEN PROJECT FINANCED WITH AID OF GOVERNMENT.

(a) In this subsection, "government" includes the Wisconsin Housing and Economic Development Authority.

(b) In connection with any project financed in whole or in part, or otherwise aided by a government, whether through a donation of money or property, a loan, the insurance or guarantee of a loan, or otherwise, the authority may do any of the following:

1. Mortgage its property.

2. Grant security interests in its property.

3. Issue its note or other obligation as may be required by the government.

(17) REMEDIES OF AN OBLIGEE OF AUTHORITY. An obligee of the authority, subject to its contract, may do any of the following:

(a) By mandamus, suit, action or proceeding, all of which may be joined in one action, compel the authority and its commissioners, officers, agents or employees to perform every term, provision and covenant contained in any contract of the authority, and require the carrying out of any covenants and agreements of the authority and the fulfillment of all duties imposed upon the authority by ss. 66.1201 to66.1211.

(b) By suit, action or proceeding enjoin any unlawful acts or things, or the violation of any of the rights of the obligee of the authority.

(c) By suit, action or proceeding cause possession of any housing project or any part of a housing project to be surrendered to any obligee having the right to possession pursuant to any contract of the authority.

(18) ADDITIONAL REMEDIES CONFERRABLE BY MORTGAGE OR TRUST INDENTURE. Any authority may by its trust indenture, mortgage, lease or other contract confer upon any obligee holding or representing a specified amount in bonds, lease or other obligations, the right upon the happening of an "event of default" as defined in the instrument:

(a) By suit, action or proceeding obtain the appointment of a receiver of any housing project of the authority or any part of a housing project. Upon appointment, a receiver may enter and take possession of the housing project or any part of the housing project and operate and maintain it, and collect and receive all fees, rents, revenues or other charges arising in the same manner as the authority itself might do. The receiver shall keep the moneys in a separate account or accounts and apply the moneys in accordance with the obligations of the authority as a court directs.

(b) By suit, action or proceeding require the authority and its commissioners to account as if it and they were the trustees of an express trust.

(19) REMEDIES CUMULATIVE. All the rights and remedies in this section are in addition to all other rights and remedies that may be conferred upon an obligee of the authority by law or by any contract with the authority.

(20) SUBORDINATION OF MORTGAGE TO AGREEMENT WITH GOVERNMENT. The authority may agree in any mortgage made by it that the mortgage is subordinate to a contract for the supervision by a government of the operation and maintenance of the mortgaged property and the construction of improvements on the mortgaged property. A purchaser at a sale of the property of an authority pursuant to a foreclosure of a mortgage or any other remedy in connection with the foreclosure shall obtain title subject to the contract.

(21) CONTRACTS WITH FEDERAL GOVERNMENT. In addition to the powers conferred upon the authority by other provisions of ss. 66.1201 to66.1211, the authority may borrow money or accept grants from the federal government for any housing project that the authority may undertake, take over any land acquired by the federal government for the construction or operation of a housing project, take over or lease or manage any housing project constructed or owned by the federal government, and to these ends, enter into any contracts, mortgages, trust indentures, leases or other agreements that the federal government may require including agreements that the federal government may supervise and approve the construction, maintenance and operation of the housing project. A council may take any action necessary to secure the financial aid and the cooperation of the federal government in the undertaking, construction, maintenance and operation of any housing project which the authority may undertake.

(22) TAX EXEMPTION AND PAYMENTS IN LIEU OF TAXES. The property of an authority is public property used for essential public and governmental purposes and the property and an authority are exempt from all taxes of the state or any state public body, except that the city in which a project or projects are located may fix a sum to be paid annually in lieu of taxes by the authority for the services, improvements or facilities furnished to the property of the authority by the city. The amount paid in lieu of taxes may not exceed the amount that would be levied as the annual tax of the city upon the project.

(23) REPORTS. The authority shall at least once a year file with the mayor of the city a report of its activities for the preceding year.

(24) BIDS.

(a) When a housing authority has the approval of the council for any project authorized under sub. (9) (a) or (b), the authority shall complete and approve plans, specifications and conditions for carrying out the project, and shall advertise by publishing a class 2 notice, under ch.985, for bids for all work which the authority must do by contract. The authority is not required to submit for bidding any contract in an amount of $25,000 or less, but if the estimated cost of the contract is between $10,000 and $25,000, the authority shall give a class 2 notice, under ch. 985, of the proposed work before the contract is entered into. A contract subject to bidding shall be awarded to the lowest qualified and competent bidder. Section 66.0901 applies to the bidding.

(ag) As an alternative to the advertising and bidding procedure under par. (a), an authority may contract under any purchase procedure authorized for the authority by the federal government.

(am) The authority may reject any bid required under par. (a).

(b) An authority may contract for the acquisition of a housing project without submitting the contract for bids as required by par. (a) if all of the following apply:

1. The contract provides for undertaking of the housing project on land not owned at the time of the contract by the authority except the contract may provide for undertaking of the housing project on land acquired and owned by a community development authority for the purpose of ss. 66.1105, 66.1301 to 66.1329, 66.1331 or 66.1333 if the community development authority is proceeding under this paragraph as provided by s. 66.1335 (4).

2. The contract provides for conveyance or lease of the project to the authority after completion of the project.

3. The authority invites developers to submit proposals to provide a completed project and evaluates proposals according to site, cost, design, the developer's experience and other criteria specified by the authority.

(25) LIQUIDATION AND DISPOSAL OF HOUSING PROJECTS.

(a) In any city or village the council or village board by resolution or ordinance, or the electors by referendum under s. 9.20, may require the authority to liquidate and dispose of a project held and operated under ss. 66.1201 to 66.1211 or 66.1331.

(b) If liquidation and disposal of a project is provided for under par. (a) the housing authority or other designated agency shall sell the project to the highest bidder after public advertisement, or transfer it to any state public body authorized by law to acquire the project. No project may be sold for less than its fair market value as determined by a board of 3 licensed appraisers appointed by the council or village board.

(c) The arrangements for the liquidation and disposal of a project shall provide for the payment and retirement of all outstanding obligations in connection with the project, together with interest on the obligations and any premiums prescribed for the redemption of any bonds, notes or other obligations before maturity.

(d) Any proceeds remaining after payment of the obligations under par. (c) shall be distributed in accordance with the federal law applicable at the time of the liquidation and disposal of the project. If no federal law is applicable to the liquidation and disposal of the project all remaining proceeds shall be paid to the city or village.

(e) If the highest bid received is insufficient for the payment of all obligations set forth in par. (c) the project shall not be sold unless the city or village provides sufficient additional funds to discharge the obligations.

(f) In order to carry out this subsection an authority or other designated agency shall exercise any option available to it for the payment and redemption of outstanding obligations set forth in par. (c) before maturity, if the city or village provides funds for payment and redemption.

(g) No actions taken under this subsection shall affect or diminish the rights of any bondholders or other obligees of the authority.

(h) In this subsection, "outstanding obligations" or "obligations" includes bonds, notes or evidences of indebtedness, as well as aids, grants, contributions or loans made by or received from any federal, state or local political government or agency.

(26) DISSOLUTION OF HOUSING AUTHORITY. Any housing authority may be dissolved upon adoption of an ordinance or resolution by the council or village board concerned declaring that the need for the authority no longer exists, that all projects under the authority's jurisdiction have been disposed of, that there are no outstanding obligations or contracts and that no further business remains to be transacted by the authority.

History: 1973 c. 172; 1975 c. 94, 221, 350; 1977 c. 418; 1979 c. 89; 1979 c. 110 s. 60 (13); 1979 c. 221; 1981 c. 112, 190, 232; 1983 a. 24; 1983 a. 81 s. 11; 1983 a. 83 s. 20; 1983 a. 189, 444; 1987 a. 27, 163; 1991 a. 316; 1993 a. 172, 184, 268, 379; 1995 a. 27, 225; 1997 a. 35; 1999 a. 150 ss. 285, 383, 384, 386, 388; Stats. 1999 s. 66.1201; 2001 a. 103, 104; 2005 a. 22; 2009 a. 95.

The office of county planning and zoning commission member is incompatible with the position of executive director of the county housing authority. 81 Atty. Gen. 90.

66.1203 Housing authorities; operation not for profit.

(1) It is declared to be the policy of this state that each housing authority shall manage and operate its housing projects in an efficient manner to enable it to fix the rentals for dwelling accommodations at the lowest possible rates consistent with its providing decent, safe and sanitary dwelling accommodations, and that no housing authority shall construct or operate any project for profit, or as a source of revenue to the city.

(2) An authority shall fix the rentals for dwellings in its projects at no higher rates than it finds necessary in order to produce revenues which, together with all other available moneys, revenues, income and receipts of the authority from whatever sources derived, will be sufficient to accomplish all of the following:

(a) Pay, as the rentals become due, the principal and interest on the bonds of the authority.

(b) Meet the cost of, and provide for, maintaining and operating the projects, including the cost of any insurance, and the administrative expenses of the authority.

(c) Create, during not less than the 6 years immediately succeeding its issuance of any bonds, a reserve sufficient to meet the largest principal and interest payments which will be due on the bonds in any one year after the creation of the reserve and maintain the reserve.

History: 1999 a. 150 s. 389; Stats. 1999 s. 66.1203.

66.1205 Housing authorities; rentals and tenant selection.

(1) In the operation or management of housing projects an authority shall at all times observe the following duties with respect to rentals and tenant selection:

(a) It may rent or lease the dwelling accommodations in a housing project only to persons of low income and at rentals within the financial reach of persons of low income.

(b) It may rent or lease to a tenant dwelling accommodations consisting of the number of rooms, but no greater number, that it considers necessary to provide safe and sanitary accommodations to the proposed occupants, without overcrowding.

(c) It shall not accept any person as a tenant in any housing project if the person or persons who would occupy the dwelling accommodations have an aggregate annual income in excess of 5 times the annual rental of the quarters to be furnished the person or persons, except that in the case of families with minor dependents the aggregate annual income of the person or persons who would occupy the dwelling accommodations may exceed 5 times the annual rental of the quarters to be furnished by $100 for each

minor dependent or by an amount equal to the annual income of the minor dependents. In computing the rental for the purpose of selecting tenants, the authority shall determine and include in the rental the average annual cost to the occupants, of heat, water, electricity, gas, cooking range and other necessary services or facilities, whether or not the charge for such services and facilities is in fact included in the rental.

(2) Sections 66.1201 to 66.1211 do not limit the power of an authority to do any of the following:

(a) Invest in an obligee the right, if the authority defaults, to take possession of a housing project or cause the appointment of a receiver of the housing project, free from all the restrictions imposed under ss. 66.1201 to 66.1211, with respect to rentals, tenant selection, manner of operation, or otherwise.

(b) Pursuant to s. 66.1201 (16) vest in obligees the right, if the authority defaults, to acquire title to a housing project or the property mortgaged by the housing authority, free from all of the restrictions imposed by s. 66.1203 and this section.

(3) Subsection (1) (a) and (c) does not apply in the case of housing projects to the financing of which the Wisconsin Housing and Economic Development Authority is a party, as to which ch. 234 shall be controlling.

History: 1971 c. 213 s. 5; 1975 c. 221; 1983 a. 81 s. 11; 1983 a. 83 s. 20; 1995 a. 225; 1999 a. 150 s. 390; Stats. 1999 s. 66.1205; 2001 a. 103, 104.

66.1207 Penalties; evidence.

(1)

(a) Any person who secures or assists in securing dwelling accommodations under s. 66.1205 by intentionally making false representations in order to receive more than $1,000 but less than $2,500 in financial assistance for which the person would not otherwise be entitled shall be fined not more than $10,000 or imprisoned for not more than 9 months or both.

(b) Any person who secures or assists in securing dwelling accommodations under s. 66.1205 by intentionally making false representations in order to receive at least $2,500 but not more than $25,000 in financial assistance for which the person would not otherwise be entitled is guilty of a Class I felony.

(c) Any person who secures or assists in securing dwelling accommodations under s. 66.1205 by intentionally making false representations in order to receive more than $25,000 in financial assistance for which the person would not otherwise be entitled is guilty of a Class H felony.

(2) Any administrator or employee of an authority under s. 66.1205 who receives or solicits any commission or derives or seeks to obtain any personal financial gain through any contract for the rental or lease of dwelling accommodations under s. 66.1205 shall be punished under s.946.13.

(3) Any person who receives assistance for dwelling accommodations under s. 66.1205, who has been notified by the authority of the obligation to report an increase in income or assets that would reduce the amount of that assistance and who intentionally fails to notify the authority of the receipt of income or assets is subject to one of the following:

(a) The penalty under sub. (1) (a) if the failure to report results in the receipt of more than $1,000 and less than $2,500 in financial assistance for which the person would not otherwise be entitled.

(b) The penalty under sub. (1) (b) if the failure to report results in the receipt of at least $2,500 but not more than $25,000 in financial assistance for which the person would not otherwise be entitled.

(c) The penalty under sub. (1) (c) if the failure to report results in the receipt of more than $25,000 in financial assistance for which the person would not otherwise be entitled.

History: 1987 a. 173, 403; 1995 a. 225; 1997 a. 283; 1999 a. 150 ss. 391 to 393; Stats. 1999 s. 66.1207; 2001 a. 109.

66.1209 Housing authorities; cooperation in housing projects.

(1) For the purpose of aiding and cooperating in the planning, undertaking, construction or operation of housing projects located within the area in which it may act, any state public body may do any of the following:

(a) Dedicate, sell, convey or lease any of its property to a housing authority or the federal government.

(b) Cause parks, playgrounds, recreational, community, educational, water, sewer or drainage facilities, or any other works which it may undertake, to be furnished adjacent to or in connection with housing projects.

(c) Cause services to be furnished to the authority of the character which it otherwise may furnish.

(d) Subject to the approval of the council, furnish, dedicate, close, pave, install, grade, regrade, plan or replan streets, roads, roadways, alleys, sidewalks or other places which it may undertake.

(e) Enter into agreements with a housing authority or the federal government respecting action to be taken by the state public body pursuant to any of the powers granted by ss. 66.1201 to 66.1211. The agreements may extend over any period, notwithstanding any provision or rule of law to the contrary.

(f) Any and all things, necessary or convenient to aid and cooperate in the planning, undertaking, construction or operation of housing projects.

(g) Purchase or legally invest in any of the bonds of a housing authority and exercise all of the rights of any holder of the bonds.

(2) With respect to any housing project which a housing authority has acquired or taken over from the federal government and which the housing authority by resolution has found and declared to have been constructed in a manner that will promote the public interest and afford necessary safety, sanitation and other protection, no state public body may require any changes to be made in the housing project or the manner of its construction or take any other action relating to the construction.

(3) In connection with any public improvements made by a state public body in exercising the powers granted in ss. 66.1201 to 66.1211, the state public body may incur the entire expense of the public improvements. Any law or statute to the contrary notwithstanding, any sale, conveyance, lease or agreement provided for in ss. 66.1201 to 66.1211 may be made by a state public body without appraisal, public notice, advertisement or public bidding.

History: 1995 a. 225; 1999 a. 150 ss. 394 to 396; Stats. 1999 s. 66.1209.

66.1211 Housing authorities; contracts with city; assistance to counties and municipalities.

(1) CONTRACTS BETWEEN AUTHORITY AND CITY. In connection with any housing project located wholly or partly within the area in which it is authorized to act, any city may agree with an authority or government that a certain sum, subject to the limitations imposed by s. 66.1201 (22), or no sum shall be paid by the authority in lieu of taxes for any year or period of years.

(2) ADVANCES TO HOUSING AUTHORITY. When any housing authority created for any city is authorized to transact business and exercise its powers, the governing body of the city may immediately make an estimate of the amount of money necessary for the administrative expenses and overhead of the housing authority during the first year after the creation of the housing authority, and may appropriate the amount to the authority out of any moneys in the city treasury not appropriated to some other purposes. The moneys appropriated may be paid to the authority as a donation. Any city, town, or village located in whole or in part within the area of operation of a housing authority may lend or donate money to the authority. The housing authority, when it has money available to repay loans made under this subsection, shall make reimbursements for all loans made to it.

(3) PROJECT SUBMITTED TO PLANNING COMMISSION. Before any housing project of the character designated in s. 66.1201 (9) (a) is determined by the authority, or any real estate acquired or agreed to be acquired for the project or the construction of any of the buildings begins or any application made for federal loan or grant for the project, the extent of the project and the general features of the proposed layout indicating in a general way the proposed location of buildings and open spaces shall be submitted to the planning commission, if any, of the city or political subdivision in which the proposed project is located, for the advice of the planning commission on the proposed location, extent, and general features of the layout.

(4) COOPERATION WITH CITIES, VILLAGES AND COUNTIES. For the purpose of cooperating with and assisting cities, villages and counties, a housing authority may exercise its powers in that territory within the boundaries of any city, village or county not included in the area in which that housing authority is then authorized to function, or in any designated portion of that territory, after the governing body of the city, village or county adopts a resolution declaring that there is a need for the authority to function in the additional territory. If a housing authority has previously been authorized to exercise its powers in the additional territory or designated portion, a resolution shall not be adopted unless the housing authority finds that ultimate economy would be promoted, and the housing authority shall not initiate any housing project in the additional territory or designated portion before the adoption of the resolution.

(6) CONTROLLING STATUTES. Insofar as ss. 66.1201 to 66.1211 are inconsistent with any other law, the provisions of ss. 66.1201 to 66.1211control.

(7) SUPPLEMENTAL NATURE OF STATUTE. The powers conferred by ss. 66.1201 to 66.1211 are in addition to the powers conferred by any other law.

History: 1995 a. 225; 1999 a. 150 s. 397; Stats. 1999 s. 66.1211; 2001 a. 107.

66.1213 Housing authorities for elderly persons.

(1) SHORT TITLE. This section may be referred to as the "housing authority for elderly persons law".

(2) DECLARATION OF NECESSITY. It is declared that the lack of housing facilities for elderly persons provided by private enterprise in certain areas creates a public necessity to establish safe and sanitary facilities for which public moneys may be spent and private property acquired. The legislature declares that to provide public housing for elderly persons is the performance of a governmental function of state concern.

(3) DISCRIMINATION. Persons otherwise entitled to any right, benefit, facility, or privilege under this section may not be denied the right, benefit, facility, or privilege in any manner for any purpose nor be discriminated against because of sex, race, color, creed, sexual orientation, status as a victim of domestic abuse, sexual assault, or stalking, as defined in s. 106.50 (1m) (u), or national origin.

(4) DEFINITIONS. As used in this section unless the text clearly indicates otherwise:

(a) "Authority" or "housing authority" means any of the public corporations established pursuant to sub. (5).

(b) "Bonds" mean any bonds, interim certificates, notes, debentures or other obligations of the authority issued pursuant to this section.

(e) "Commissioner" means one of the members of an authority appointed in accordance with this section.

(f) "Community facilities" include real and personal property, and buildings and equipment for recreational or social assemblies, for educational, health or welfare purposes and necessary utilities, when designed primarily for the benefit and use of the housing authority or the occupants of the dwelling accommodations, or for both.

(h) "Council" means the common council of a city.

(i) "Elderly person" means a person who is 62 years of age or older on the date on which the person intends to occupy the premises, or a family, the head of which, or that person's spouse, is a person who is 62 years of age or older on the date of the intent to occupy the premises.

(j) "Federal government" includes the United States of America and any agency or instrumentality, corporate or otherwise, of the United States of America.

(k) "Government" includes the state and federal governments and any subdivision, agency or instrumentality, corporate or otherwise, of either of them.

(L)

1. "Housing projects" includes all real property and personal property, building and improvements, and community facilities acquired or constructed pursuant to a single plan or undertaking to do any of the following:

a. Demolish, clear, remove, alter or repair insanitary or unsafe housing for elderly persons.

b. Provide safe and sanitary dwelling accommodations for elderly persons.

c. Fulfill a combination of the purposes under subd. 1. a. and b.

2. "Housing project" includes the planning of buildings and improvements, the acquisition of property, the demolition of existing structures and the construction, reconstruction, alteration and repair of the improvements for the purpose of providing safe and sanitary housing for elderly persons and all other work in connection with housing for elderly persons. A project shall not be considered housing for the elderly unless it contains at least 8 new or rehabilitated living units which are specifically designed for the use and occupancy of persons 62 years of age or over.

(m) "Mortgage" includes deeds of trust, mortgages, building and loan contracts, land contracts or other instruments conveying real or personal property as security for bonds and conferring a right to foreclose and cause a sale of the real property or personal property.

(n) "Obligee of the authority" or "obligee" includes any bondholder, trustee or trustees for any bondholders, any lessor demising property to the authority used in connection with a housing project or any assignee of

the lessor's interest or any part of the lessor's interest, and the United States of America, when it is a party to any contract with the authority.

(o) "Real property" includes lands, lands under water, structures, and any easements, franchises and incorporeal hereditaments and every estate and right in an estate, legal and equitable, including terms for years and liens by way of judgment, mortgage or otherwise.

(p) "Slum" means any area where dwellings predominate which, by reason of dilapidation, overcrowding, faulty arrangement or design, lack of ventilation, light or sanitary facilities, or any combination of these factors, are detrimental to safety, health and morals.

(q) "State public body" means any city, town, village, county, municipal corporation, commission, district, authority, other subdivision or public body of the state.

(r) "Trust indenture" includes instruments pledging the revenues of real or personal properties.

(5) CREATION OF HOUSING AUTHORITIES.

(a) When the council declares by resolution that there is need for an authority to function in the city, a public body corporate and politic shall then exist in the city and be known as the "housing authority" of the city. The authority may transact business and exercise any powers granted to it under this section.

(b) The council shall adopt a resolution declaring that there is need for a housing authority in the city if it finds that there is a shortage of dwelling accommodations in the city available to elderly persons.

(c) In any suit, action or proceeding involving the validity or enforcement of or relating to any contract of the authority, the authority shall be conclusively deemed to have become established and authorized to transact business and exercise its powers under this section upon proof of the adoption of a resolution by the council declaring the need for the authority. The resolution is sufficient if it declares the need for an authority and finds that the condition described in par. (b) exists in the city. A copy of the resolution duly certified by the city clerk is admissible evidence in any suit, action or proceeding.

(6) SECTION 66.1201 APPLIES. The provisions of s. 66.1201 (5) to (24) (ag), (25) and (26) apply to housing authorities and providing housing for elderly persons under this section without reference to the income of those persons.

(7) SECTIONS 66.1203 TO 66.1211 APPLY. The provisions of ss. 66.1203 to 66.1211 apply to housing authorities and providing housing for elderly persons under this section without reference to the income of those persons, except as follows:

(a) As set down by the federal housing authority in the case of housing projects to the financing or subsidizing of which it is a party.

(b) As set down by the Wisconsin Housing and Economic Development Authority in accordance with ch. 234 in the case of housing projects to the financing of which it is a party.

(8) NOT APPLICABLE TO LOW-RENTAL HOUSING PROJECTS. This section does not apply to projects required to provide low-rental housing only.

History: 1975 c. 94, 221; 1977 c. 418 s. 929 (55); 1981 c. 112; 1983 a. 81 s. 11; 1983 a. 83 s. 20; 1983 a. 189; 1983 a. 444 s. 3; 1991 a. 316; 1993 a. 213, 246; 1999 a. 150 ss. 380, 382; Stats. 1999 s. 66.1213; 2001 a. 30 s. 44; 2001 a. 104; 2009 a. 95.

MAYOR'S APPOINTMENTS 2026-2027

POLICE COMMITTEE			
	Term Ends		Term Ends
Randy Eddy	2027	Ron Danielson	2029
Todd Luttio	2028	3-Year Terms	

HIRING COMMITTEE		
Jay Eddy	Brad Chown	Justin Dougherty
Desiree Gearing-Lancaster		Gary Ammann

CONTRACT NEGOTIATING COMMITTEE	
Jay Eddy	Joel Busse
Brad Chown	Gary Ammann

BOARD OF REVIEW			
Jay Eddy	Mayor	Justin Dougherty	Alderperson - Alternate
Brad Chown	City Clerk	Anneliese Eddy	Citizen - Alternate
Mike Rave	Alderperson		

ADMINISTRATIVE REVIEW APPEALS BOARD		
Jay Eddy - Mayor	Desiree Gearing Lancaster - Alder	Ron Danielson - City Resident 1-Year Term

BUSINESS IMPROVEMENT DISTRICT (BID) BOARD					
		Term Ends			Term Ends
Kylee Wussow	1-Year	2027	Andrea Hoffman	2-Year	2027
Duane Johnson	2-Year	2027	Vincent Meyer	2-Year	2028
Julie Hanson	2-Year	2028			

HISTORICAL PRESERVATION COMMISSION			
	Term Ends		Term Ends
Jacob Peloquin	2028	Darren Durman	2027
Mary Woods	2028	Jim Hoffman	2028
Barb Simonis	2028	Dana Olson	2028
Joe Gaier	2027		

RURAL FIRE BOARD ~ Justin Dougherty

CITY FIRE INSPECTOR ~ Fire Chief

TOURISM COMMISSION ~ Erin Rave

JACKSON COUNTY FAIR PARK ASSOCIATION ~ City Parks Director

MILT LUNDA MEMORIAL ARENA COMMITTEE ~ City Parks Director

LUNDA COMMUNITY PARK ADVISORY BOARD~ City Parks Director

2027
BUDGET

Approved by Common Council __/__/2026

Black River Falls EMS

EMS Budget Line Item Descriptions

OPERATING EXPENSES

EMS Division Chief Salary/Benefits

ZEROED due to not filling the position

Uniform Allowance

Allowance afforded to the 8 Full-Time EMT-B/A.Paramedics Part-Time EMT's and Fire Chief to purchase uniform items throughout the year. **INCREASED** due to cost of uniforms.

Fire Department Admin. Share

EMS share of the Black River Falls Fire Chief's salary, benefits, and uniform allowance. The EMS share is 20%. The Fire Chief provided the line item total based on the proposed budget for the Fire Department. **UNCHANGED**

Full-Time EMT Salaries/Benefits

Wages and benefits paid to four(8) Full-Time EMT's. INCREASED wages per contract

Part-Time EMT's & Drivers

On-Call wages, hourly wages, and payroll taxes associated with part-time employees. **UNCHANGED**

Ambulance Wages

All wage categories added together Full-Time, Part-Time,and Fire Department Admin Share. **INCREASED** due to adding three new positions Breakdown is found on the Full and Part-Time wage Sheets of the budget

Unemployment Benefits

Benefits paid to past and current employees/volunteers who are collecting unemployment from the State of Wisconsin. **UNCHANGED**

New Hire Expense

Expenses related to hiring new employees. All new members require a medical physical, driving record check, criminal history background check prior to becoming members, and we supply them with safety boots when they start. **UNCHANGED**

Office Supplies

General office supplies that include but are not limited to staples, tape, printer ink cartridges, adding machines, copy paper, etc. **UNCHANGED**

Postage & Shipping

Expenses related to pre-paid envelopes, postage stamps, and general shipping charges. **UNCHANGED**

Equipment Maintenance

Maintenance and upkeep on current equipment including but not limited to defibrillators, monitors, cots, stair chairs, mobile radios, hand held radios, etc. **INCREASED** due to equipment getting older

Building Maintenance

Maintenance and upkeep on the fire station, including but not limited to light bulbs, cleaning supplies, general repairs, and $4,000 budgeted to cover contracted custodial services for the building. **INCREASED due to costs**

Vehicle Maintenance

Maintenance and upkeep on our four (5) ambulances which includes but is not limited to routine maintenance and major repairs that may be required throughout the year. **INCREASED** due to vehicles getting older

Vehicle Fuel

Diesel fuel for our four (5) ambulances. **INCREASED due to cost of fuel.**

Insurance

Coverage that includes malpractice, worker's compensation, vehicle, liability, etc. INCREASED due to worker's comp claim.

Legal

Expenses related to legal advise and/or consultations as the need arises. We generally do not have to use these funds on an annual basis, but it is budgeted to insure we have access to these services if/when they are needed. **UNCHANGED**

Accounting

Expenses related to annual audit and accounting advice / support as needed. **UNCHANGED**

Computer Expense

Expenses related to software purchases and support, computer maintenance, upgrades, repair, etc. Support contract fees for our billing and field data software through TRITECH Emergency Medical Systems are major components of this line item. Other items included in this line item are the cost of monthly service on office computers and the cost of EMS Manager online scheduling and the costs of having to submit Medicare claims through a network service vendor. **UNCHANGED**

Utilities

Expense for building utilities such as electric, water, sewer, gas, and business phone as well as cell phone service for the phones in our four (4) ambulances and the EMS Division Chief's cell phone. **UNCHANGED**

Operating Supplies & Expenses

Supplies and expenses that are related to general operations. This includes but is not limited to equipment, medical supplies to maintain our inventory, oxygen cylinder refills, medications, etc.**UNCHANGED**

ALS Mutual Aid Expense

The annual contract fee with Black River Memorial Hospital for providing a paramedic for ALS transports out of the hospital. This expense is offset by the call being billed at a higher rate and BRFEMS retaining all of the revenue. This cost also covers the medical control agreement with the hospital to provide a medical control physician for BRFEMS. **UNCHANGED**

Training

Expenses for EMS seminars and conferences and any necessary lodging, meals or mileage reimbursement that is related to the training. This line item is needed in order for us to receive FAP Funds, but cannot be supplemented or replaced with FAP Funds. **UNCHANGED**

CPR/First Aid Training

Expenses related to us instructing CPR and First Aid classes. This includes, but is not limited to manikin maintenance and replacement, disposable supplies, certification cards, etc. These expenses are offset by revenues received for these classes. **UNCHANGED**

Miscellaneous

Expenses that occur unexpectedly and cannot be categorized in to any other line item such as mileage for meetings or trainings, etc. **UNCHANGED**

Refunds

Expense related to necessary refunds to Medicare, Medicaid, other insurance companies, and patients. These refunds are normally encountered as a result of a reconsideration or review from an insurance company, or two insurance companies paying on the same account and we have to reimburse one of them and/or the patient if the patient has made payments on the account. **UNCHANGED**

Public Relations

Expenses related to public relation events and appreciation events and gifts for members. A large portion of this line item is attributed to our annual awards banquet which is a terrific retention tool and morale booster. **UNCHANGED**

Bad Debt Expense

Expense related to account balances we have to write off due to death, non-payment, or small balance reasons. **UNCHANGED**

Billing Services Expense

Expenses related to contracting for billing services. 6% of collected revenue charged by EMS/MC for services. INCREASED due to increased calls.

Ambulance Billing Write Off

Expenses related to charges we are required to write off as part of accepting assignments from Medicare, Medicaid, and contractual write-offs. This line item combines the three previous line items of Contractual Write off, Medicaid Write Off, and Medicare Write Off. This was created to make accounting for these simpler due to the reports received from EMS/MC. INCREASED due to incrreased calls.

Capital Outlay

The Capital Outlay page summarizes our available Cash on Hand and our Certificate of Deposit. The expenditures on this page are from the Budget Outlay Line Item that was in previous budgets. These are the large capital expenditures that are saved for in previous years budgets line items, Savings For Future Capital Expenditures. These Items would be paid for out of the Cash on Hand leaving our Certificate of Deposits at their current amount.

REVENUE

Ambulance Revenue BLS

Revenue collected from Medicare, Medicaid, other insurance companies, and private pays for emergency medical services. If we do not transport then we do not charge. This is revenue generated from patient transports and ambulance standbys at special events.

Local Subsidy

Line item added for projected revenue from billing municipalities a per capita fee for service.

Interest on Investments

Interest income earned on our Money Market account, our Ambulance Checking account, and our Certificate of Deposits.

Report Copy Revenue

Revenue generated from law firms, insurance companies, and other agencies that request certified copies of medical records.

CPR / First Aid Revenue

Revenue generated from CPR and First Aid classes taught to the general public and local businesses.

Donations

Revenue Generated from charitable donations.

Wisconsin FAP Monies

Revenue generated from the Wisconsin Funding Assistance Program

BLACK RIVER FALLS FD EMS DIVISION 2027 BUDGET

OPERATING EXPENSES

Line Item	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026 Projected	2027 Budget	Dollar Change	% Change
EMS Division Chief Salary/Benefits	$ -						$ -	#DIV/0!
Uniform Allowance	$ 7,151.00	$ 10,162.23	$ 11,308.24	$ 10,650.00	$ 10,650.00	$ 11,000.00	$ 350.00	3.29%
Fire Department Admin. Share (20%)	$ 24,415.00	$ 8,290.98					$ -	#DIV/0!
Full-time EMT Salaries/Benefits	$ -						$ -	#DIV/0!
Part Time EMT's & Drivers	$ -						$ -	#DIV/0!
Ambulance Wages	$ 627,153.00	$ 616,545.76	$ 1,083,637.54	$ 1,150,000.00	$ 1,150,000.00	$ 1,230,000.00	$ 80,000.00	6.96%
Unemployment Benefits	$ -			$ -			$ -	#DIV/0!
New Hire Expense	$ 2,623.00	$ 4,910.88	$ 5,917.27	$ 5,000.00	$ 5,000.00	$ 5,000.00	$ -	0.00%
Office Supplies	$ 2,593.00	$ 5,739.17	$ 1,331.15	$ 2,500.00	$ 1,500.00	$ 2,500.00	$ -	0.00%
Postage & Shipping	$ 396.00	$ 223.34	$ 98.65	$ 500.00	$ 500.00	$ 500.00	$ -	0.00%
Equipment Maintenance	$ 4,200.00	$ 8,410.35	$ 14,590.91	$ 8,000.00	$ 8,000.00	$ 8,000.00	$ -	0.00%
Building Maintenance	$ 1,002.00	$ 2,633.96	$ 4,226.86	$ 3,500.00	$ 3,500.00	$ 4,000.00	$ 500.00	14.29%
Vehicle Maintenance	$ 31,421.00	$ 72,463.15	$ 20,612.84	$ 25,000.00	$ 29,500.00	$ 30,000.00	$ 5,000.00	20.00%
Vehicle Fuel	$ 21,890.00	$ 19,475.67	$ 28,701.47	$ 30,000.00	$ 44,580.00	$ 45,000.00	$ 15,000.00	50.00%
Insurance	$ 24,536.00	$ 26,324.00	$ 26,834.76	$ 32,000.00	$ 32,000.00	$ 45,000.00	$ 13,000.00	40.63%
Legal	$ 1,000.00	$ 265.00		$ 1,000.00	$ 600.00	$ 1,000.00	$ -	0.00%
Accounting	$ 1,964.00	$ 2,623.50	$ 4,515.00	$ 6,200.00	$ 6,200.00	$ 6,200.00	$ -	0.00%
Computer Expense	$ 7,256.00	$ 5,697.06	$ 4,938.41				$ -	#DIV/0!
Utilities	$ 10,065.00	$ 12,357.66	$ 13,306.71	$ 15,000.00	$ 15,000.00	$ 15,000.00	$ -	0.00%
Operating Supplies & Expenses	$ 43,454.00	$ 48,643.63	$ 48,716.84	$ 47,500.00	$ 67,000.00	$ 68,000.00	$ 20,500.00	43.16%
ALS Mutual Aid Expense	$ 366.00	$ 4,203.45	$ 7,400.00	$ 1,200.00	$ 1,200.00	$ 1,200.00	$ -	0.00%
Training	$ 1,551.00	$ 2,375.80	$ 4,563.81	$ 4,000.00	$ 12,000.00	$ 5,000.00	$ 1,000.00	25.00%
CPR/First Aid Training	$ 306.00	$ 144.00		$ 500.00	$ 150.00	$ 500.00	$ -	0.00%
Miscellaneous	$ 4,029.00	$ 12,177.30	$ 9,276.50	$ 5,000.00	$ 9,000.00	$ 7,500.00	$ 2,500.00	50.00%
Refunds	$ -	$ 173.08	$ 2,420.35	$ 1,000.00	$ 2,000.00	$ 2,000.00	$ 1,000.00	100.00%
Public Relations	$ 5,337.00	$ 2,317.61	$ 2,985.33	$ 4,000.00	$ 6,000.00	$ 6,000.00	$ 2,000.00	50.00%
Bad Debt Expense	$ 37,242.00	$ 274,806.00	$ 68,456.00				$ -	#DIV/0!
Contractual Write Off	$ -						$ -	#DIV/0!
Billing Services Expense	$ 55,638.00	$ 47,923.44	$ 66,034.15	$ 60,000.00	$ 60,000.00	$ 75,000.00	$ 15,000.00	25.00%
Medicare Write Off	$ -						$ -	#DIV/0!
Medicaid Write Off	$ -						$ -	#DIV/0!
Ambulance Billing Write Off	$ 1,106,480.00	$ 883,621.04	$ 1,284,440.21	$ 1,200,000.00	$ 1,600,000.00	$ 1,600,000.00	$ 400,000.00	33.33%
Wisconsin FAP Expenses		$ 2,195.52	$ 15,066.39					
Capital Outlay				$ 260,000.00	$ 262,504.34	$ 190,000.00	**$ 190,000.00**	
TOTAL OPERATING EXPENSE	**$ 2,022,068.00**	**$ 2,074,703.58**	**$ 2,729,379.39**	**$ 2,872,550.00**	**$ 3,326,884.34**	**$ 3,358,400.00**	**$ 485,850.00**	**16.91%**

PROJECTED REVENUE

	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026 Projected	2027 Budget	Dollar Change	% Change
Ambulance Revenue BLS	$ 1,995,570.00	$ 2,002,285.44	$ 2,442,873.59	$ 2,189,000.00	$2,600,000.00	$ 2,700,000.00	**$ 511,000.00**	**23.34%**
Ambulance Revenue ALS	$ -						**$ -**	**#DIV/0!**
Local Subsidy	$ -		$ 438,925.00	$ 400,000.00	$421,375.00	$ 400,000.00	**$ -**	**0.00%**
Interest on Investments	$ 40,860.00	$ 57,866.45	$ 44,962.67	$ 10,000.00	$ 45,000.00	$ 10,000.00	**$ -**	**0.00%**
Report Copy Revenue							**$ -**	**#DIV/0!**
CPR / First Aid Revenue	$ 200.00	$ 25.00	$ 25.00				**$ -**	**#DIV/0!**
Donations	$ 1,575.00	$ 5,562.00	$ 4,590.00				**$ -**	**#DIV/0!**
Wisconsin FAP Monies	$ 38,732.00	$ 7,718.63	$ 61,834.00	$ 14,000.00	$ 62,000.00	$ 60,000.00	**$ 46,000.00**	**328.57%**
From Reserves / Savings		$ 1,250.00		$ 260,000.00	$ 262,504.34	$ 190,000.00		
TOTAL REVENUE	**$ 2,076,937.00**	**$ 2,074,707.52**	**$ 2,993,210.26**	**$ 2,873,000.00**	**$ 3,390,879.34**	**$ 3,360,000.00**	**$ 557,000.00**	**19.39%**
NET OPERATING INCOME / (DEFICIT)	$ 54,869.00	$ 3.94	$ 263,830.87	$ 450.00	$ 63,995.00	$ 1,600.00	**$ 1,150.00**	**255.56%**

BLACK RIVER FALLS EMS
5 YEAR VEHICLE / EQUIPMENT / BUILDING OUTLAY

2027	**TOTAL**	**$**	**190,000**
	MedSafe	$	10,000
	LifePack 35 Payoff (Pay 2027 and 2028 Payments)	$	180,000
2028	**TOTAL**	**$**	**380,000**
	Replace Rescue 4 2014 International and cot	$	350,000
	(Ambulance ordered in Oct 2025)		
	Replace Ventilator	$	30,000
2029	**TOTAL**	**$**	**400,000**
	Replace 2018 Ford F550 4x4 Ambulance and Cot	$	400,000
2030	**TOTAL**	**$**	**50,000**
	Replace Stair Chairs	$	50,000
2031	**TOTAL**	**$**	**250,000**
	Replace 2026 Mercedes Sprinter	$	250,000

Fund Summary

UPDATES: 10/12/2026

2027

Fund	Expenses	Revenues	Levy	Levy Change
General	3,284,668	2,299,194	985,474	6.88%
Fire Department	110,000		110,000	-6.25%
EMS	90,550		90,550	
Aquatic Center	105,000		105,000	5.00%
Lunda Park	75,000		75,000	0.00%
Taxi Service	75,000		75,000	0.00%
Capital Projects	400,000		400,000	-10.11%
Debt Service	575,000		575,000	4.55%
Fund Balance			-	
	$ 4,715,218	**$ 2,299,194**	**$ 2,416,024**	1.73%
Less Debt Service	$ 4,140,218		$ 41,112	
Expenditure Increase	$ 64,352.00			
Expenditure Increase	1.579%			

EXPENDITURE RESTRAINT (ALLOWABLE)	3.70% Percent (%)	$ 150,807.04 Dollars ($)	$ 86,455.04 Variance ($)
Levy Limit	0.701%		$ 2,416,033
(Over) / Under			$ 9.00

2026

Fund	Expenses	Revenues	Levy
General	3,172,981	2,250,954	922,027
Fire Department	117,335		117,335
EMS (New)	90,550		90,550
Aquatic Center	100,000		100,000
Lunda Park	75,000		75,000
Taxi Service	75,000		75,000
Capital Projects	445,000		445,000
Debt Service	550,000		550,000
	$ 4,625,866	**$ 2,250,954**	**$ 2,374,912**
Less Debt Service	$ 4,075,866		

APPROVED BY COMMON COUNCIL __/__/2026

2027 CITY BUDGET DETAIL

Revenues

PROPOSED - UPDATED 09/24/2026

FUND	Short Description	2023 Actual	2024 Actual	2025 Actual	2026 Budget (794,300.00)	2026 Projection	2027 Budget (809,735.00)	Dollar Change	Percentage Change
TAXES - (OTHER THAN PROPERTY TAXES)									
100-00-41210-000	MOTEL TAXES	4,507.14	4,587.36	7,085.68	$ 5,000	$ 4,500	$ 5,000	0.00	0.00%
100-00-41310-000	TAXES-MUNICIPAL UTILITIES	542,768.00	502,745.00	505,352.00	$ 500,000	$ 500,000	$ 500,000	0.00	0.00%
100-00-43650-000	MANAGED FOREST LAND TAX	1329.62	1329.62	1238.85	$ 1,300	$ 1,300	$ 1,300	0.00	0.00%
	TOTAL	**$ 548,605**	**$ 508,662**	**$ 513,677**	**$ 506,300**	**$ 505,800**	**$ 506,300**	0.00	0.00%
INTERGOVERNMENTAL									
100-00-43410-000	COUNTY & MUNICIPAL AID (CMA)	542,397.73	571,185.60	584,280.66	$ 604,000	$ 604,144	$ 616,830	12,830.00	2.12%
100-00-43410-100	SUPPLEMENTAL CMA		114,246.03	116,873.69	$ 120,000	$ 120,848	$ 123,385	3,385.00	2.82%
100-00-43411-000	EXPENDITURE RESTRAINT PAYMENT	67,147.69	65,304.36	65,304.36	$ 68,000	$ 68,561	$ 67,150	-850.00	-1.25%
100-00-43412-000	UTILITY AID	354.43	2,522.99	2,423.66	$ 2,300	$ 2,327	$ 2,370	70.00	3.04%
100-00-43430-000	EXEMPT COMPUTER AID	21,129.77	21,129.77	21,193.77	$ 21,000	$ 21,194	$ 21,000	0.00	0.00%
100-00-43431-000	PERSONAL PROPERTY AID - CITY	81,194.17	81,194.17	57,022.87	$ 82,400	$ 82,400	$ 82,400	0.00	0.00%
100-00-43431-100	PERSONAL PROPERTY AID - ACT 12			38,805.83	$ 55,800	$ 55,800	$ 55,800	0.00	0.00%
100-00-43531-000	LOCAL TRANSPORTATION AID	400,110.11	461,806.63	457,514.95	$ 453,000	$ 453,000	$ 407,740	-45,260.00	-9.99%
100-00-43533-000	CONNECTING HIGHWAY AID	40,668.52	57,864.48	57,948.89	$ 58,000	$ 58,000	$ 58,365	365.00	0.63%
100-00-43610-000	PAYMENT FOR MUNICIPAL SERVICES	5,953.36	8,257.69	6,472.05	$ 6,000	$ 6,000	$ 6,000	0.00	0.00%
100-00-43620-000	STATE - IN LIEU OF TAXES DNR	154.81	154.81	154.81	$ 154	$ 154	$ 154	0.00	0.00%
	TOTAL	**$ 1,159,111**	**$ 1,383,667**	**$ 1,407,996**	**$ 1,470,654**	**$ 1,472,427**	**$ 1,441,194**	-29,460.00	-2.00%
LICENSE AND PERMITS									
100-00-44101-000	LIQUOR & MALT BEVERAGE LICENSE	9,053.68	10,316.74	8,997.00	$ 7,500	$ 8,750	$ 8,000	500.00	6.67%
100-00-44102-000	OPERATORS LICENSE	2,543.00	2,837.00	2,627.00	$ 2,000	$ 2,885	$ 2,500	500.00	25.00%
100-00-44103-000	CIGARETTE LICENSE	1,216.68	1,591.74	1,075.00	$ 1,000	$ 1,100	$ 1,000	0.00	0.00%
	TOTAL	**$ 12,813.36**	**$ 14,745.48**	**$ 12,699.00**	**$ 10,500**	**$ 12,735**	**$ 11,500**	1,000.00	9.52%
FINES AND PENALTIES									
100-00-45100-000	LAW/ORD VIOLATION FINES	11,995.72	7,452.43	9,952.89	$ 7,500	$ 10,000	$ 14,900	7,400.00	98.67%
100-00-46210-000	POLICE REPORTS	866.76	447.33	409.50	$ 500	$ 800	$ 800	300.00	60.00%
	TOTAL	**$ 12,862.48**	**$ 7,899.76**	**$ 10,362.39**	**$ 8,000**	**$ 10,800**	**$ 15,700**	7,700.00	96.25%
OTHER									
100-00-41140-000	MOBILE HOME FEES	7,292.64	8,057.52	6,591.96	$ 7,000	$ 6,695	$ 7,000	0.00	0.00%
100-00-43790-000	OTHER LOCAL GOVERN GR. /UTIL	40,000.00	30,000.00	30,000.00	$ 25,000	$ 30,000	$ 30,000	5,000.00	20.00%
100-00-46150-000	POLICE OTHER REVENUE	2,694.29	4,700.31	2,766.34	$ 2,500	$ 2,000	$ 4,000	1,500.00	60.00%
100-00-46912-000	CABLE TV FRANCHISE FEE	38,308.34	36,936.79	32,876.46	$ 36,000	$ 30,500	$ 36,000	0.00	0.00%
100-00-43432-000	VIDEO SERVICE PROVIDER AID	9,802.12	9,802.12	9,802.12	$ 9,800	$ 9,802	$ 9,800	0.00	0.00%
100-00-47400-000	SEWER MAIN MAINTENANCE	71,114.56	70,295.05	69,905.97	$ 65,000	$ 65,000	$ 65,000	0.00	0.00%
100-00-48100-000	INTEREST INCOME	73,921.83	154,691.18	320,990.48	$ 90,000	$ 210,000	$ 120,000	30,000.00	33.33%
100-00-48501-000	OTHER PARKS REVENUE	3,528.00	14,298.75	5,372.79	$ 2,000	$ 17,000	$ 3,500	1,500.00	75.00%
100-00-48504-000	RECREATION PROGRAM REVENUE			41,292.72	$ 14,000	$ 45,000	$ 45,000	31,000.00	221.43%
100-00-49200-000	FROM OTHER FUNDS/ELEC DEPT	4,239.61	4,239.61	4,239.61	$ 4,200	$ 4,240	$ 4,200	0.00	0.00%
214-00-46250-000	LICENSE PLATES "NEW ACCT" 2013	$ (15,079.16)	$ 2,600.02	$ 2,924.81	$ -	$ 1,700	$ -	0.00	
	TOTAL	**$ 235,822.23**	**$ 335,621.35**	**$ 526,763.26**	**$ 255,500**	**$ 421,937**	**$ 324,500**	69,000.00	27.01%
LIBRARY REVENUES									
100-00-45110-000	LIBRARY - FEES	$ 6,350.51	$ 5,622.91	$ 5,026.83	$ 6,000	$ 6,000	$ 5,500	-500.00	-8.33%
100-00-45111-000	LIBRARY - GRANTS	$ 32,662.00	$ 46,121.50	$ 24,005.25	$ 13,000	$ 13,000	$ 13,000	0.00	0.00%
100-00-45112-000	LIBRARY - COUNTY CONTRIBUTIONS	$ 192,696.00	$ 222,631.00	$ 232,379.00	$ 241,382	$ 241,382	$ 280,634	39,252.00	16.26%
	FROM LIBRARY RESERVES							0.00	
	TOTAL	**$ 231,708.51**	**$ 274,375.41**	**$ 261,411.08**	**$ 260,382**	**$ 260,382**	**$ 299,134**	38,752.00	14.88%
SPECIAL ASSESSMENTS									
		$ -	$ -	$ -				0.00	
	TOTAL	**0**	**0**	**0**	**0**	**0**	**0**	0.00	
TOTAL REVENUES		$ 2,200,921.93	$ 2,524,970.51	$ 2,732,907.80	$ 2,511,336	$ 2,684,081	$ 2,598,328	86,992.00	3.46%
	LESS: LIBRARY REVENUES*	**$ 1,969,213.42**	**$ 2,250,595.10**	**$ 2,471,496.72**	**$ 2,250,954**	**$ 2,423,699**	**$ 2,299,194**	48,240.00	2.14%

2027 CITY BUDGET DETAIL

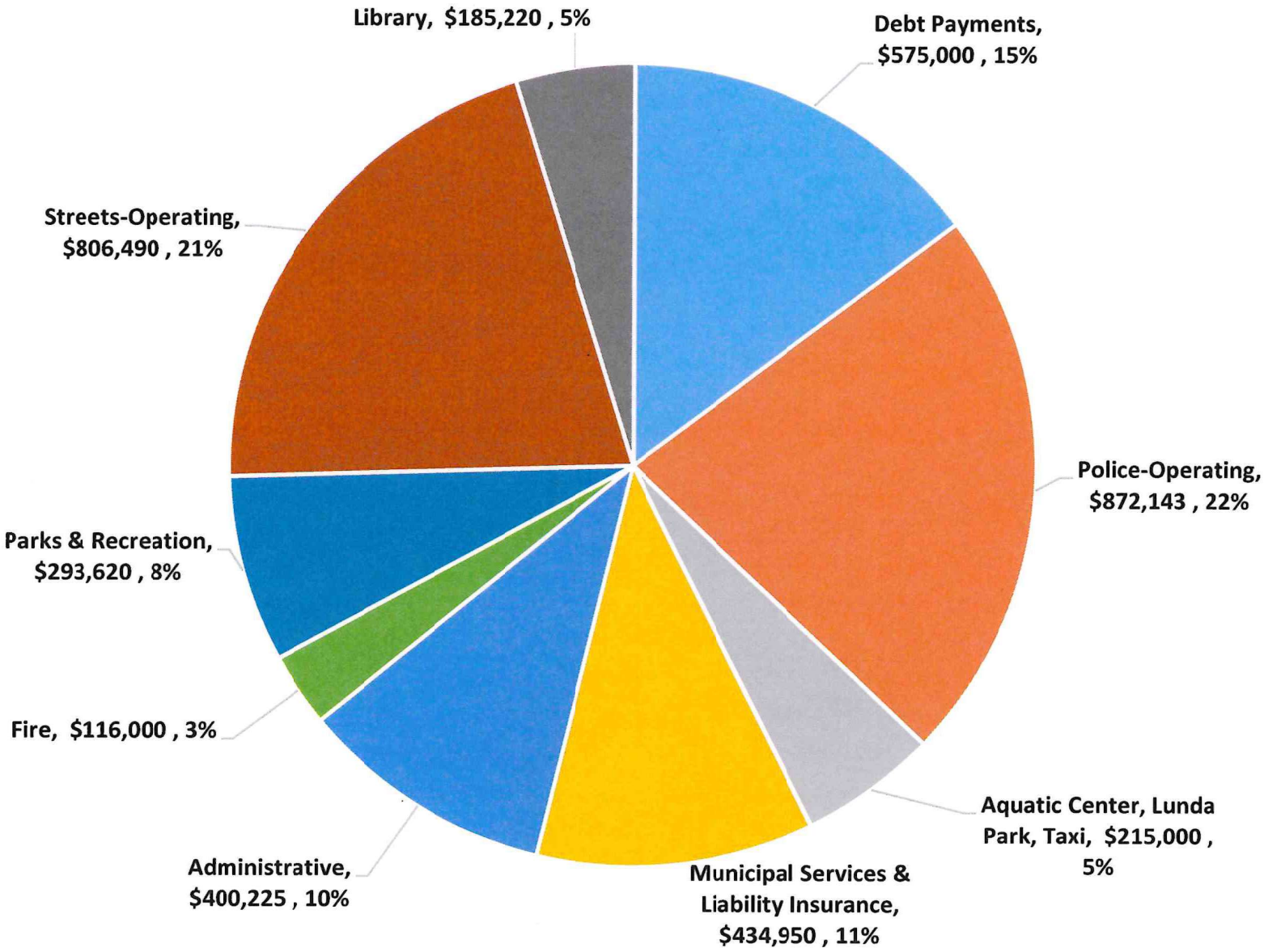
Expenses		$ 373,093.38	$ 403,572.91	$ 443,311.13	$ 443,847.00			$ 484,354.00			
Account Number	Short Description	2023 Actual	2024 Actual	2025 Actual	2026 Budget	Department Total - Budget	2026 Projected	2027 Budget	Department Total	Line Item Change (%)	Department Change (%)
100-00-51101-100-000	COUNCIL WAGES	$ 18,400.00	$ 18,000.00	$ 18,400.00	$ 19,200.00		$ 19,200.00	$ 19,200.00		0.00%	
100-00-51101-130-000	COUNCIL FICA	$ 1,407.60	$ 1,377.00	$ 1,407.60	$ 1,470.00		$ 1,470.00	$ 1,470.00		0.00%	
100-00-51101-200-000	COUNCIL OTHER	$ 2,740.72	$ 3,158.52	$ 3,289.54	$ 3,500.00	$ 24,170.00	$ 2,000.00	$ 3,500.00	$ 24,170.00	0.00%	0.00%
100-00-51300-100-000	LAW WAGES						$ -				
100-00-51300-130-000	LAW FICA						$ -				
100-00-51300-131-000	LAW RETIREMENT						$ -				
100-00-51300-132-000	LAW INSURANCE						$ -				
100-00-51300-200-000	LAW OTHER	$ 23,966.53	$ 44,040.65	$ 29,068.34	$ 40,000.00	$ 40,000.00	$ 27,500.00	$ 40,000.00	$ 40,000.00	0.00%	0.00%
100-00-51410-100-000	MAYOR WAGES	$ 8,400.00	$ 8,400.00	$ 8,400.00	$ 8,400.00		$ 8,400.00	$ 8,400.00		0.00%	
100-00-51410-130-000	MAYOR FICA	$ 642.60	$ 642.60	$ 642.60	$ 645.00		$ 645.00	$ 645.00		0.00%	
100-00-51410-200-000	MAYOR OTHER	$ -	$ -			$ 9,045.00	$ -	$ -	$ 9,045.00		
100-00-51400-100-000	ADMINISTRATOR WAGES	$ 87,280.00	$ 89,210.00	$ 92,416.00	$ 94,435.00		$ 94,435.00	$ 100,360.00		6.27%	
100-00-51400-130-000	ADMINISTRATOR FICA	$ 6,586.44	$ 6,740.10	$ 6,969.20	$ 7,225.00		$ 7,225.00	$ 7,680.00		6.30%	
100-00-51400-131-000	ADMINISTRATOR RETIREMENT	$ 5,935.04	$ 6,165.84	$ 6,422.91	$ 6,565.00		$ 6,565.00	$ 7,280.00		10.89%	
100-00-51400-132-000	ADMINISTRATOR INSURANCE	$ 22,477.00	$ 23,825.62	$ 25,016.16	$ 25,260.00		$ 25,260.00	$ 26,020.00		3.01%	
100-00-51525-100-000	ADMIN ASSIST WAGES	$ 96,817.26	$ 102,391.39	$ 105,497.80	$ 106,705.00		$ 106,705.00	$ 111,075.00		4.10%	
100-00-51525-130-000	ADMIN ASSIST FICA	$ 7,076.41	$ 7,640.87	$ 7,770.01	$ 8,165.00		$ 8,165.00	$ 8,500.00		4.10%	
100-00-51525-131-000	ADMIN ASSIST RETIREMENT	$ 6,622.07	$ 6,987.92	$ 7,255.44	$ 7,415.00		$ 7,415.00	$ 8,055.00		8.63%	
100-00-51525-132-000	ADMIN ASSIST INSURANCE	$ 45,161.49	$ 47,807.06	$ 50,229.46	$ 50,655.00		$ 50,655.00	$ 52,040.00		2.73%	
100-00-51525-200-000	ADMIN ASSIST OTHER	$ 5,600.94	$ 5,610.25	$ 6,127.80	$ 6,000.00	$ 312,425.00	$ 6,000.00	$ 6,000.00	$ 327,010.00	0.00%	4.67%
100-00-51600-100-000	CITY HALL WAGES	$ 4,759.90	$ 4,584.43	$ 2,831.86	$ 5,505.00		$ 5,760.00	$ 7,800.00		41.69%	
100-00-51600-130-000	CITY HALL FICA	$ 364.17	$ 350.70	$ 216.66	$ 425.00		$ 440.00	$ 600.00		41.18%	
100-00-51600-131-000	CITY HALL RETIREMENT						$ -	$ -			
100-00-51600-132-000	CITY HALL INSURANCE						$ -	$ -			
100-00-51600-200-000	CITY HALL OTHER	$ 28,886.35	$ 25,634.15	$ 33,998.84	$ 30,000.00	$ 35,930.00	$ 26,750.00	$ 30,000.00	$ 38,400.00	0.00%	
100-00-51933-200-000	PROPERTY/LIABILITY INSURANCE	$ 45,913.00	$ 49,529.00	$ 47,838.00	$ 60,650.00		$ 60,650.00	$ 63,700.00		5.03%	
100-00-51934-200-000	WORKMAN'S COMP INSURANCE	$ 22,065.29	$ 21,200.00	$ 21,332.98	$ 48,675.00		$ 48,675.00	$ 55,000.00		12.99%	
100-00-51935-200-000	AUTOMOBILE FLEET INSURANCE	$ 11,317.00	$ 13,146.00	$ 17,602.16	$ 18,950.00	$ 128,275.00	$ 18,950.00	$ 20,000.00	$ 138,700.00	5.54%	8.13%
100-00-52101-100-000	POLICE DEPARTMENT WAGES	$ 428,791.91	$ 372,681.20	$ 397,512.80	$ 509,715		$ 483,600	$ 529,495		3.88%	
100-00-52101-130-000	POLICE DEPARTMENT FICA	$ 31,857.27	$ 27,848.76	$ 29,737.69	$ 39,000		$ 39,000	$ 40,510		3.87%	
100-00-52101-131-000	POLICE RETIREMENT	$ 52,838.67	$ 48,581.36	$ 54,161.10	$ 74,930		$ 74,930	$ 72,020		-3.88%	
100-00-52101-132-000	POLICE INSURANCE	$ 157,381.06	$ 143,576.74	$ 149,226.37	$ 176,945		$ 176,945	$ 183,975		3.97%	
100-00-52101-200-000	POLICE OTHER	$ 14,597.63	$ 33,538.59	$ 50,663.04	$ 7,866		$ 35,000	$ 7,900		0.43%	
100-00-52102-200-000	POLICE UNIFORM EXPENSE	$ 3,005.26	$ 2,706.35	$ 2,797.84	$ 3,553		$ 3,553	$ 3,553		0.00%	
100-00-52106-200-000	POLICE CAR MAINTENANCE	$ 19,928.63	$ 24,340.34	$ 23,357.49	$ 21,315		$ 21,315	$ 21,315		0.00%	
100-00-52107-200-000	POLICE OFFICE SUPPLIES	$ 2,235.31	$ 1,401.75	$ 4,542.11	$ 2,639		$ 2,000	$ 2,000		-24.21%	
100-00-52108-200-000	POLICE INFORMATION TECHNOLOGY	$ 15,632.06	$ 15,126.93	$ 12,955.60	$ 6,090		$ 4,000	$ 6,000		-1.48%	
100-00-52109-200-000	POLICE TRAINING EXPENSE	$ 2,154.37	$ 684.54	$ 300.00	$ 1,015		$ 800	$ 300		-70.44%	
100-00-52110-200-000	POLICE EQUIPMENT EXPENSE	$ 11,751.56	$ 19,968.40	$ 9,844.30	$ 5,075		$ 7,000	$ 5,075		0.00%	
100-00-52103-200-000	POLICE DONATION EXPENSE	$ -	$ -								
100-00-52104-200-000	POLICE CSO EXPENSE	$ 1,965.52	$ 1,363.93								
100-00-52105-200-000	POLICE K-9 EXPENSE	$ 6,378.03	$ 734.00								
214-00-52101-200-000	Vehicle Registration Account	$ 1,761.63	$ 2,349.53			$ 848,143.00			$ 872,143.00		2.83%
100-00-53100-100-000	STREET SUPT WAGES	$ 64,920.00	$ 67,000.00	$ 69,064.00	$ 70,720.00		$ 70,720.00	$ 73,840.00		4.41%	
100-00-53100-130-000	STREET SUPT FICA	$ 4,875.90	$ 5,029.56	$ 5,182.77	$ 5,410.00		$ 5,410.00	$ 5,650.00		4.44%	
100-00-53100-131-000	STREET SUPT RETIREMENT	$ 4,414.56	$ 4,623.00	$ 4,799.95	$ 5,095.00		$ 5,095.00	$ 5,355.00		5.10%	
100-00-53100-132-000	STREET SUPT INSURANCE	$ 21,697.48	$ 23,939.69	$ 25,143.48	$ 25,355.00		$ 25,355.00	$ 26,355.00	$ 111,200.00	3.94%	
100-00-53100-200-000	STREET SUPT OTHER	$ -	$ -	$ -							
100-00-53301-100-000	STREET MAINT WAGES	$ 54,496.73	$ 66,635.81	$ 66,038.03	$ 65,000.00		$ 68,000.00	$ 76,220.00		17.26%	
100-00-53301-130-000	STREET MAINT FICA	$ 4,045.34	$ 4,935.38	$ 4,986.60	$ 4,975.00			$ 5,835.00		17.29%	
100-00-53301-131-000	STREET MAINT RETIREMENT	$ 3,705.76	$ 4,582.19	$ 4,531.15	$ 4,680.00			$ 5,230.00		11.75%	
100-00-53301-200-000	STREET MAINTENANCE OTHER	$ 7,909.83	$ 10,193.39	$ 18,316.45	$ 13,000.00		$ 10,000.00	$ 13,000.00	$ 100,285.00	0.00%	
100-00-53302-100-000	STREET CLEANING WAGES	$ 8,554.64	$ 7,022.23	$ 7,163.52	$ 8,250.00		$ 7,500.00	$ 8,000.00		-3.03%	
100-00-53302-130-000	STREET CLEANING FICA	$ 634.33	$ 523.50	$ 530.64	$ 635.00			$ 615.00		-3.15%	
100-00-53302-131-000	STREET CLEANING RETIREMENT	$ 581.71	$ 484.50	$ 497.85	$ 595.00			$ 580.00		-2.52%	
100-00-53302-200-000	STREET CLEANING OTHER	$ 1,790.80	$ 678.80	$ 2,062.70	$ 2,000.00		$ 2,000.00	$ 2,000.00	$ 11,195.00	0.00%	
100-00-53303-100-000	SNOW REMOVAL WAGES	$ 52,464.39	$ 20,766.52	$ 37,913.84	$ 68,000.00		$ 50,000.00	$ 60,000.00		-11.76%	
100-00-53303-130-000	SNOW REMOVAL FICA	$ 3,907.62	$ 1,536.50	$ 2,808.10	$ 5,205.00			$ 4,590.00		-11.82%	
100-00-53303-131-000	SNOW REMOVAL RETIREMENT	$ 3,401.32	$ 1,432.91	$ 2,616.75	$ 4,900.00			$ 4,350.00		-11.22%	
100-00-53303-200-000	SNOW REMOVAL OTHER	$ 28,226.06	$ 12,412.01	$ 11,498.11	$ 38,000.00		$ 26,000.00	$ 37,000.00	$ 105,940.00	-2.63%	

100-00-53304-100-000	BRUSH CONTROL WAGES	$ 62,939.59	$ 59,885.42	$ 57,301.31	$ 50,771.00		$ 51,000.00	$ 60,030.00		18.24%					
100-00-53304-130-000	BRUSH CONTROL FICA	$ 4,672.93	$ 4,452.15	$ 5,009.12	$ 3,885.00			$ 4,595.00		18.28%					
100-00-53304-131-000	BRUSH CONTROL RETIREMENT	$ 4,247.73	$ 4,056.68	$ 4,665.41	$ 3,655.00			$ 4,355.00		19.15%					
100-00-53304-200-000	BRUSH CONTROL OTHER	$ 1,703.80	$ 755.55	$ 1,302.12	$ 2,000.00		$ 2,000.00	$ 2,000.00	$ 70,980.00	0.00%					
100-00-53305-100-000	STREET MARKINGS WAGES	$ 8,768.66	$ 9,587.23	$ 10,664.84	$ 8,520.00		$ 4,500.00	$ 8,000.00		-6.10%					
100-00-53305-130-000	STREET MARKINGS FICA	$ 647.75	$ 708.74	$ 786.40	$ 655.00			$ 615.00		-6.11%					
100-00-53305-131-000	STREET MARKINGS RETIREMENT	$ 596.28	$ 661.51	$ 741.18	$ 615.00			$ 580.00		-5.69%					
100-00-53305-200-000	STREET MARKINGS OTHER	$ 5,330.71	$ 5,839.81	$ 4,903.13	$ 6,000.00		$ 6,000.00	$ 6,000.00	$ 15,195.00	0.00%					
100-00-53306-100-000	STREET SIGNS WAGES	$ 2,232.36	$ 12,309.40	$ 5,746.28	$ 6,500.00		$ 5,000.00	$ 6,500.00		0.00%					
100-00-53306-130-000	STREET SIGNS FICA	$ 164.51	$ 909.35	$ 423.68	$ 500.00			$ 500.00		0.00%					
100-00-53306-131-000	STREET SIGNS RETIREMENT	$ 151.81	$ 849.39	$ 399.40	$ 470.00			$ 475.00		1.06%					
100-00-53306-200-000	STREET SIGNS OTHER	$ 1,108.59	$ 3,988.17	$ 2,486.27	$ 2,500.00		$ 2,500.00	$ 2,500.00	$ 9,975.00	0.00%					
100-00-53308-100-000	STREET MACHINE REPAIR WAGES	$ 43,229.86	$ 53,002.98	$ 48,198.64	$ 45,220.00		$ 45,220.00	$ 46,800.00		3.49%					
100-00-53308-130-000	STREET MACHINE REPAIR FICA	$ 3,223.37	$ 3,895.62	$ 3,520.70	$ 3,460.00			$ 3,585.00		3.61%					
100-00-53308-131-000	STREET MACHINE REPAIR RETIRMNT	$ 2,939.64	$ 3,657.23	$ 3,349.73	$ 3,255.00			$ 3,395.00		4.30%					
100-00-53308-200-000	STREET MACHINE REPAIR	$ 33,732.67	$ 38,800.14	$ 19,936.31	$ 24,000.00		$ 24,000.00	$ 26,000.00	$ 79,780.00	8.33%					
100-00-53309-100-000	CITY SHOP WAGES														
100-00-53309-130-000	CITY SHOP FICA														
100-00-53309-131-000	CITY SHOP RETIREMENT														
100-00-53309-200-000	CITY SHOP OTHER	$ 34,390.17	$ 42,392.64	$ 35,885.92	$ 37,900.00		$ 37,900.00	$ 38,000.00	$ 38,000.00	0.26%					
100-00-53310-100-000	VACATION, HOLIDAY WAGE	$ 27,569.64	$ 35,777.81	$ 37,344.20	$ 36,780.00		$ 40,000.00	$ 40,000.00		8.75%					
100-00-53310-130-000	VACATION, HOLIDAY FICA	$ 2,047.10	$ 2,652.73	$ 2,763.89	$ 2,815.00			$ 3,060.00		8.70%					
100-00-53310-131-000	VACATION, HOLIDAY RET	$ 1,846.66	$ 2,468.62	$ 2,595.44	$ 2,650.00			$ 2,900.00	$ 45,960.00	9.43%					
100-00-53311-100-000	SICK PAY WAGES	$ 12,232.60	$ 12,606.53	$ 28,908.49	$ 22,650.00		$ 22,438.00	$ 22,650.00		0.00%					
100-00-53311-130-000	SICK PAY FICA	$ 910.61	$ 934.51	$ 2,135.35	$ 1,735.00			$ 1,735.00		0.00%					
100-00-53311-131-000	SICK PAY RETIREMENT	$ 831.83	$ 869.82	$ 2,009.05	$ 1,630.00			$ 1,645.00	$ 26,030.00	0.92%					
100-00-53441-100-000	STORM SEWER MAINT WAGES	$ 12,786.78	$ 22,451.91	$ 13,803.95	$ 17,555.00		$ 10,000.00	$ 18,000.00		2.53%					
100-00-53441-130-000	STORM SEWER MAINT FICA	$ 952.39	$ 1,671.54	$ 1,024.35	$ 1,345.00			$ 1,380.00		2.60%					
100-00-53441-131-000	STORM SEWER MAINT RETIREMENT	$ 869.55	$ 1,549.22	$ 959.37	$ 1,265.00			$ 1,305.00		3.16%					
100-00-53441-200-000	STORM SEWER MAINT OTHER	$ 432.01	$ 446.80	$ 1,464.04	$ 3,600.00		$ 3,600.00	$ 3,600.00	$ 24,285.00	0.00%					
100-00-53600-100-000	SANITARY SEWER MAINT WAGES	$ 27,733.54	$ 31,734.68	$ 33,141.07	$ 31,775.00		$ 33,000.00	$ 33,000.00		3.86%					
100-00-53600-130-000	SANITARY SEWER MAINT FICA	$ 2,069.61	$ 2,358.50	$ 2,470.99	$ 2,430.00			$ 2,525.00		3.91%					
100-00-53600-131-000	SANITARY SEWER MAINT RETIREMEN	$ 1,885.97	$ 2,189.76	$ 2,303.22	$ 2,290.00			$ 2,395.00		4.59%					
100-00-53600-200-000	SANITARY SEWER MAINT OTHER	$ 2,645.63	$ 359.73	$ 2,657.67	$ 2,500.00		$ 2,500.00	$ 2,500.00	$ 40,420.00	0.00%					
100-00-53620-100-000	GARBAGE COLLECTION WAGES	$ 39,798.83	$ 42,087.56	$ 42,203.91	$ 47,687.00		$ 25,000.00	$ 48,000.00		0.66%					
100-00-53620-130-000	GARBAGE COLLECTION FICA	$ 3,041.32	$ 3,212.59	$ 3,224.50	$ 3,650.00			$ 3,675.00		0.68%					
100-00-53620-131-000	GARBAGE COLLECTION RETIRE	$ 82.78	$ 174.13	$ 129.33											
100-00-53620-200-000	GARBAGE COLLECTION OTHER	$ 448.98	$ 469.17	$ 330.00	$ 300.00		$ 300.00	$ 300.00	$ 51,975.00	0.00%					
100-00-53632-100-000	RECYCLING WAGES	$ 17,988.19	$ 19,079.11	$ 21,029.51	$ 20,982.00		$ 19,200.00	$ 22,000.00		4.85%					
100-00-53632-130-000	RECYCLING FICA	$ 1,372.54	$ 1,455.51	$ 1,594.60	$ 1,605.00			$ 1,685.00		4.98%					
100-00-53632-131-000	RECYCLING RETIREMENT	$ 92.66	$ 99.07	$ 412.19											
100-00-53632-200-000	RECYCLING OTHER	$ 850.00	$ 300.00	$ 180.00	$ 815.00		$ 4,337.00	$ 815.00	$ 24,500.00	0.00%					
100-00-57347-100-000	CURB & GUTTER WAGES	$ 19,564.00	$ 27,035.35	$ 11,099.82	$ 21,890.00		$ 10,000.00	$ 22,000.00		0.50%					
100-00-57347-130-000	CURB & GUTTER FICA	$ 1,454.33	$ 2,007.70	$ 823.63	$ 1,675.00			$ 1,685.00		0.60%					
100-00-57347-131-000	CURB & GUTTER RETIREMENT	$ 1,330.35	$ 1,858.45	$ 771.41	$ 1,580.00			$ 1,595.00		0.95%					
100-00-57347-200-000	CURB & GUTTER OTHER	$ 8,431.27	$ 10,181.16	$ 6,447.79	$ 8,000.00		$ 1,000.00	$ 7,500.00	$ 32,780.00	-6.25%					
100-00-57348-100-000	SIDEWALKS WAGES	$ 6,273.24	$ 10,013.17	$ 7,011.65	$ 10,450.00		$ 5,000.00	$ 10,000.00		-4.31%					
100-00-57348-130-000	SIDEWALKS FICA	$ 465.13	$ 741.72	$ 520.82	$ 800.00			$ 765.00		-4.38%					
100-00-57348-131-000	SIDEWALKS RETIREMENT	$ 426.59	$ 682.58	$ 487.29	$ 755.00			$ 725.00		-3.97%					
100-00-57348-200-000	SIDEWALKS OTHER	$ 6,182.59	$ 1,312.95	$ 1,699.38	$ 7,000.00		$ 2,500.00	$ 6,500.00	$ 17,990.00	-7.14%					
100-00-57431-200-000	STREET DEPT SURPLUS					$ 779,935.00			$ 806,490.00		3.40%				
100-00-53101-132-000	STREET DEPT INSURANCE	$ 154,808.00	$ 168,001.69	$ 174,041.51	$ 177,204.00	$ 247,604.00	$ 177,204.00	$ 184,230.00	$ 253,620.00	3.96%					
100-00-53307-200-000	GAS & OIL OTHER	$ 53,681.60	$ 41,695.20	$ 46,242.40	$ 53,000.00		$ 53,000.00	$ 52,990.00		-0.02%					
100-00-53313-200-000	STOP & GO LIGHTS	$ 4,382.17	$ 1,369.21	$ 5,503.08	$ 3,200.00		$ 3,200.00	$ 3,200.00		0.00%					
100-00-57345-200-000	STORM SEWER	$ 1,154.60	$ 1,401.30	$ 740.93	$ 3,200.00		$ 3,200.00	$ 3,200.00		0.00%					
100-00-57410-200-000	SANITARY SEWER OTHER	$ 4,052.60	$ 197.08	$ 3,351.24	$ 11,000.00	$ 1,027,539.00	$ 11,000.00	$ 10,000.00	$ 1,060,110.00	-9.09%	3.17%				
100-00-55110-100-000	LIBRARY WAGES	$ 208,396.32	$ 221,557.99	$ 233,655.01	$ 256,004		$ 256,004	$ 284,479		11.12%					
100-00-55110-130-000	LIBRARY FICA	$ 15,493.06	$ 16,488.82	$ 17,393.06	$ 19,584		$ 19,584	$ 21,793		11.28%					
100-00-55110-131-000	LIBRARY RETIREMENT	$ 8,432.45	$ 8,283.86	$ 8,154.70	$ 10,034		$ 10,034	$ 11,875		18.35%					
100-00-55110-132-000	LIBRARY INSURANCE	$ 45,175.71	$ 47,735.59	$ 52,939.76	$ 50,625		$ 50,625	$ 52,557		3.82%					
100-00-55110-200-000	LIBRARY WORK COM/PROP INS	$ 4,825.49	$ 4,687.00	$ 9,420.00	$ 10,500		$ 10,500	$ 10,500		0.00%					
100-00-55110-200-000	LIBRARY MISCELLANEOUS	$ 16,161.33	$ 16,144.91	$ 31,469.96	$ 1,500		$ 1,500	$ 1,500		0.00%					
100-00-55110-301-000	LIBRARY PERIODICALS/MAGAZINES	$ 633.73	$ 694.95	$ (377.05)	$ 1,200		$ 1,200	$ 1,200		0.00%					
100-00-55110-302-000	LIBRARY CHILDRENS	$ 3,489.64	$ 6,839.13	$ 5,709.95	$ 7,900		$ 7,900	$ 7,900		0.00%					
100-00-55110-303-000	LIBRARY ADULT BOOKS	$ 11,293.24	$ 9,228.73	$ 10,652.61	$ 11,000		$ 11,000	$ 11,000		0.00%					
100-00-55110-304-000	LIBRARY VISUAL	$ 1,404.81	$ 1,554.49	$ 1,425.55	$ 3,500		$ 3,500	$ 3,500		0.00%					
100-00-55110-305-000	LIBRARY BLDG EQUIP & SUPPLIES	$ 5,390.79	$ 3,639.67	$ 2,868.21	$ 2,500		$ 2,500	$ 3,000		20.00%					

100-00-55110-306-000	LIBRARY MAINTENANCE	$ 4,362.93	$ 6,822.89	$ 9,369.51	$ 6,000		$ 6,000	$ 6,000			0.00%	
100-00-55110-307-000	LIBRARY UTILITIES	$ 19,501.50	$ 20,892.06	$ 17,783.14	$ 22,000		$ 22,000	$ 22,000			0.00%	
100-00-55110-308-000	LIBRARY ELECTRONIC DATABASES	$ -	$ -	$ -								
100-00-55110-309-000	LIBRARY AUDIO BOOKS	$ 1,657.97	$ 1,715.97	$ 1,752.89	$ 2,000		$ 2,000	$ 2,000			0.00%	
100-00-55110-310-000	LIBRARY EDUCATION & TRAINING	$ 1,255.19	$ 2,269.08	$ 1,791.13	$ 2,000		$ 2,000	$ 2,000			0.00%	
100-00-55110-311-000	LIBRARY TECHNOLOGY	$ 16,758.50	$ 23,063.93	$ 23,344.30	$ 25,000		$ 25,000	$ 25,000			0.00%	
100-00-55110-312-000	LIBRARY POSTAGE	$ -	$ 21.81	$ -								
100-00-55110-313-000	LIBRARY FURNISHING & EQUIPMENT	$ 120.62	$ -	$ -	$ 300		$ 300	$ 300			0.00%	
100-00-55110-314-000	LIBRARY OFFICE SUPPLIES	$ 4,329.65	$ 7,167.03	$ 7,145.00	$ 6,000		$ 9,000	$ 8,250			37.50%	
100-00-55110-315-000	LIBRARY ADMINISTRATIVE FEES	$ -	$ -	$ -								
100-00-55110-316-000	LIBRARY SPECIAL DONATION EXPENSE	$ -	$ -	$ -								
100-00-55110-317-000	LIBRARY CLEANING SERVICES	$ 1,695.00	$ 2,120.00	$ 3,470.00	$ 2,500		$ 2,500	$ 2,500			0.00%	
100-00-55110-318-000	LIBRARY PROGRAMMING/ADVERTISING	$ 2,174.81	$ 1,179.50	$ 1,294.96	$ 1,800		$ 2,200	$ 3,500			94.44%	
100-00-55110-319-000	LIBRARY YOUTH SERVICES SUPPLIES	$ 540.64	$ 1,465.50	$ 3,048.44	$ 1,900		$ 1,900	$ 3,500			84.21%	
100-00-57520-200-000	LIBRARY OUTLAY	$ -	$ -	$ -		$ 443,847.00			$ 484,354			
100-00-55200-100-000	PARKS WAGES	$ 55,987.30	$ 61,494.98	$ 69,813.27	$ 65,400		$ 77,000	$ 67,055			2.53%	
100-00-55200-130-000	PARKS FICA	$ 4,283.04	$ 4,704.37	$ 5,351.18	$ 5,005		$ 5,891	$ 5,130			2.50%	
100-00-55200-131-000	PARKS RETIREMENT	$ -	$ -	$ 787.24	$ 762		$ 650	$ 690			-9.45%	
100-00-55200-132-000	PARKS INSURANCE		$ 51,799.94	$ 4,534.44	$ 5,106		$ 5,200	$ 5,475			7.23%	
100-00-55200-200-000	PARKS OTHER	$ 63,248.75	$ -	$ 6,166.10	$ 8,775		$ 13,000	$ 11,000			25.36%	
100-00-55200-201-000	PARKS FUEL		$ -	$ 6,166.10	$ 7,250		$ 7,250	$ 7,250			0.00%	
100-00-55200-202-000	PARKS FLEET MAINTENANCE & SUPPLIES		$ -	$ 8,164.66	$ 6,100		$ 5,500	$ 5,500			-9.84%	
100-00-55200-203-000	PARKS SUPPLIES/TOOLS		$ -	$ 17,211.50	$ 16,500		$ 14,000	$ 12,000			-27.27%	
100-00-55200-204-000	PARKS BALLFIELD MAINTENANCE & SUPPLIES		$ -	$ 674.79	$ 750		$ 1,750	$ 750			0.00%	
100-00-55200-205-000	PARKS EMPLOYEE TRAINING		$ -	$ 338.06	$ 750		$ 100	$ 100			-86.67%	
100-00-55200-206-000	PARKS PORTABLE TOILETS		$ -	$ 4,047.25	$ 4,000		$ 3,500	$ 4,000			0.00%	
100-00-55200-207-000	PARKS UTILITIES		$ -	$ 10,308.39	$ 4,100		$ 10,500	$ 11,000			168.29%	
100-00-55300-100-000	RECREATION WAGES	$ 64,920.00	$ 66,073.13	$ 69,064.00	$ 70,543		$ 70,543	$ 73,840			4.67%	
100-00-55300-130-000	RECREATION FICA	$ 4,790.91	$ 4,784.99	$ 5,008.24	$ 5,396		$ 5,396	$ 5,650			4.71%	
100-00-55300-131-000	RECREATION RETIREMENT	$ 4,414.56	$ 4,559.05	$ 4,799.95	$ 4,870		$ 4,870	$ 5,130			5.34%	
100-00-55300-132-000	RECREATION INSURANCE	$ 22,625.10	$ 24,148.59	$ 25,344.10	$ 25,800		$ 25,800	$ 26,300			1.94%	
100-00-55300-200-000	RECREATION OTHER	$ 4,764.76	$ 7,923.70	$ 1,983.25	$ 5,227		$ 3,000	$ 3,000			-42.61%	
100-00-55300-201-000	RECREATION SUPPLIES		$ -	$ 1,643.85	$ 1,500		$ 750	$ 700			-53.33%	
100-00-55300-202-000	RECREATION EMPLOYEE TRAINING		$ -	$ 943.91	$ 1,015		$ 1,000	$ 1,000			-1.48%	
100-00-55300-203-000	RECREATION PROGRAM EXPENSE			$ 26,182.34	$ 12,000		$ 46,000	$ 43,450				
100-00-55440-200-000	RINKS OTHER	$ -	$ 41.76	$ 110.81	$ 1,045	$ 251,894.00	$ 200	$ 100	$ 289,120.00		-90.43%	14.78%
100-00-55202-100-000	KARNER BLUE GARDEN CLUB	$ 11,483.50	$ 12,526.34	$ 13,880.76	$ 4,500.00	$ 4,500.00		$ 4,500.00	$ 4,500.00		0.00%	0.00%
100-00-51102-200-000	FAX MACHINE OTHER	$ 865.06	$ 912.88	$ 1,008.79	$ 1,100.00		$ 190.00	$ -			-100.00%	
100-00-51103-200-000	POSTAGE	$ 1,377.89	$ 2,729.49	$ 2,106.80	$ 4,500.00		$ 3,000.00	$ 3,000.00			-33.33%	
100-00-51440-200-000	ELECTIONS OTHER	$ 5,175.22	$ 10,111.53	$ 4,414.58	$ 16,000.00		$ 6,350.00	$ 12,000.00			-25.00%	
100-00-51510-200-000	AUDIT OTHER	$ 56,904.00	$ 62,422.50	$ 62,333.25	$ 65,000.00		$ 52,750.00	$ 65,000.00			0.00%	
100-00-51530-200-000	ASSESSMENT OF PROPERTY	$ 23,300.00	$ 23,300.00	$ 14,500.00	$ 15,000.00		$ 15,000.00	$ 15,000.00			0.00%	
100-00-51531-200-000	MANUF ASSESS SURCHARGE	$ 1,019.13	$ 998.04	$ 1,036.20	$ 1,250.00		$ 1,190.00	$ 1,250.00			0.00%	
100-00-51533-200-000	SAFETY PROGRAM OTHER	$ 9,600.00	$ 9,600.00	$ 9,600.00	$ 10,000.00		$ 9,600.00	$ 10,000.00			0.00%	
100-00-51700-200-000	STORAGE BULDG / OLD ANIMAL SHELTER	$ 48.00	$ -	$ -	$ -		$ -					
100-00-51980-200-000	SUNDRY UNCLASSIFIED OTHER	$ 16,960.00	$ 18,958.52	$ 26,888.21	$ 20,000.00		$ 27,250.00	$ 20,500.00			2.50%	
100-00-51982-200-000	INFORMATION TECHNOLOGY	$ 10,138.70	$ 9,876.00	$ 10,733.67	$ 15,000.00		$ 12,500.00	$ 15,000.00			0.00%	
100-00-53420-200-000	STREET LIGHTING	$ 66,975.52	$ 65,679.19	$ 66,068.16	$ 70,000.00		$ 65,000.00	$ 67,500.00			-3.57%	
100-00-53510-200-000	AIRPORT OTHER	$ 12,500.00	$ 12,504.59	$ 12,500.00	$ 12,500.00		$ 12,500.00	$ 12,500.00			0.00%	
100-00-53630-200-000	LANDFILL OTHER	$ 40,428.00	$ 48,784.25	$ 49,550.98	$ 56,000.00		$ 45,000.00	$ 53,000.00			-5.36%	
100-00-53631-200-000	LANDFILL ABANDONMENT	$ 3,606.00	$ 3,950.00	$ 4,068.00	$ 4,500.00		$ 4,200.00	$ 4,500.00			0.00%	
100-00-54101-200-000	RODENT & PEST CONTROL	$ 175.00	$ 185.00	$ 95.00	$ 500.00		$ 100.00	$ 500.00			0.00%	
100-00-54102-200-000	ANIMAL SHELTER	$ 10,000.00	$ 10,000.00	$ 10,000.00	$ 10,000.00		$ 10,000.00	$ 10,000.00			0.00%	
100-00-55207-200-000	LALLAPALOOZA OPER EXP OTHER	$ 891.93	$ 906.32	$ 5,674.66	$ 1,000.00		$ 535.00	$ 1,000.00			0.00%	
100-00-55301-200-000	DONATIONS OTHER	$ -	$ -	$ -			$ -					
100-00-57343-200-000	STREET LIGHTING OUTLAY	$ 2,845.00	$ -	$ 1,720.05	$ 2,500.00		$ -	$ 2,500.00			0.00%	
100-00-57636-200-000	FOUNDATION TRAIL	$ 14,392.32	$ 11,484.03	$ 7,371.51	$ -		$ 50,000.00	$ -				
100-00-57730-200-000	LEVEE CERTIFICATION / MAINT	$ 7,295.12	$ 1,099.73	$ 2,342.57	$ 1,200.00		$ 75.00	$ 3,000.00			150.00%	-3.36%
100-00-58000-000-000	INVESTMENT MANAGEMENT FEES	$ 1,106.10	$ 640.18	$ 339.86	$ 500.00	$ 306,550.00	$ -	$ -	$ 296,250.00		-100.00%	
300 Fund	PRINCIPAL L/T DEBT	$ 226,206.05	$ 505,656.41	$ 744,343.59	$ 500,000.00	$ 500,000.00	$ 525,000.00	$ 540,000.00	$ 540,000.00		8.00%	8.00%
300 Fund	INTEREST L/T DEBT	$ 3,026.82	$ 4,343.59	$ 15,598.22	$ 25,000.00	$ 25,000.00	$ 25,000.00	$ 35,000.00	$ 35,000.00		40.00%	40.00%
	TOTALS	$ 3,223,548.47	$3,556,131.39	$3,946,861.57	$ 3,957,318.00	$ 3,957,318.00	$ 3,870,073.50	$ 4,158,802.00	$ 4,158,802.00			
	Less: Debt & Library Revenues	$ 2,991,839.96	$2,771,755.98	$2,925,508.68	$ 3,170,906.92	$ 3,171,936.00	$ 3,059,691.50	$ 3,284,668.00	$ 3,284,668.00		3.59%	
	City Share Library	$ 141,384.87	$ 129,197.50	$ 181,900.05	$ 183,465.00	$ 183,465.00	$ 186,865.00	$ 185,220.00	$ 185,220.00		0.96%	
	Expenditure Difference (%)											

APPROVED BY COMMON COUNCIL __/__/2025

2027 City Operating Expenses By Department



Capital Budget
2027

UPDATED: 10/12/2026

Approved by Common Council __/__/2026

	2025	2026	**2027**	2028	2029	2030
Street Department	Actual	Budgeted	**PROPOSED**	Projected	Projected	Projected
Street Construction		$ 388,500	$ 1,036,000	$ 139,600	$ 151,500	$ 140,000
Machinery		$ 350,000	$ 60,000	$ 220,000	$ 360,000	$ 80,000
Crush Gravel		$ 75,000				
City Shop						
Transfer Station						
3rd Street Bridge				$ 600,000		
(From) / To SuperFund Reserves - Streets			$ 21,800		$ (150,000)	$ 13,737
(From) General Fund Reserves						
TIF Funds						
Grants			$ (400,000)			
Debt Issuance		$ (500,000)	$ (530,000)	$ (600,000)	$ (150,000)	
Capital Budget (Tax Levy)	**$ -**	**$ 313,500**	**$ 187,800**	**$ 359,600**	**$ 211,500**	**$ 233,737**
Super Fund Balance	$ 519,201	$ 519,201	$ 541,001	$ 541,001	$ 391,001	$ 404,738

Parks & Recreation						
Parks		$ 20,000			$ 60,000	$ 102,000
Recreation						
Hoffman Aquatic Center			$ 150,000			
Lunda Community Park				$ 50,000		
(From) / To SuperFund Reserves - Parks		$ 16,500	$ 25,000			
(From) / To 205 Fund - Aquatic Center						
(From) / To 209 Fund - LCP						
Grants			$ (150,000)	$ (50,000)		
Debt Issuance						
Capital Budget (Tax Levy)	**$ -**	**$ 36,500**	**$ 25,000**	**$ -**	**$ 60,000**	**$ 102,000**
Super Fund Balance	$ 149,830	$ 166,330	$ 191,330	$ 191,330	$ 191,330	$ 191,330

Police Department						
Equipment						
Vehicles		$ 63,200	$ 67,200		$ 68,400	
(From) / To SuperFund Reserves - Police		$ (63,200)	$ 45,000			
Grants						
Debt Issuance						
Capital Budget (Tax Levy)	**$ -**	**$ -**	**$ 112,200**	**$ -**	**$ 68,400**	**$ -**
Super Fund Balance	$ 168,960	$ 105,760	$ 150,760	$ 150,760	$ 150,760	$ 150,760

Fire Department						
Equipment						$ 60,000
Vehicles		$ 90,000		$ 125,000	$ 1,000,000	
Facility						
(From) / To SuperFund Reserves - Fire			$ 50,000	$ 48,400		$ 33,746
(From) General Fund Reserves						
Grants					$ (150,000)	
Debt Issuance					$ (850,000)	
Rural Fire Share		$ (45,000)		$ (125,000)		$ (30,000)
EMS Share						
Fundraising						
Capital Budget (Tax Levy)	**$ -**	**$ 45,000**	**$ 50,000**	**$ 48,400**	**$ -**	**$ 63,746**
Super Fund Balance	$ 771,452	$ 771,452	$ 821,452	$ 869,852	$ 869,852	$ 903,598

City						
Facility		$ 50,000			$ 70,000	
Equipment			$ 25,000			
(From) / To SuperFund Reserves - City Hall					6,260.00	25,000.00
ARPA Funds						
Grants						
Debt Issuance						
Capital Budget (Tax Levy)	**$ -**	**$ 50,000**	**$ 25,000**	**$ -**	**$ 76,260**	**$ 25,000**
Super Fund Balance	$ 112,900	$ 112,900	$ 112,900	$ 112,900	$ 119,160	$ 144,160

Total Capital Projects / Tax Levy	**$ -**	**$ 445,000**	**$ 400,000**	**$ 408,000**	**$ 416,160**	**$ 424,483**
2% Annual Increases / Tax Levy	$ 550,000	$ 445,000	$ 400,000	$ 408,000	$ 416,160	$ 424,483
		$ -	$ -	$ -	$ -	$ 0
DEBT ISSUED	**$ -**	**$ (500,000)**	**$ (530,000)**	**$ (600,000)**	**$ (1,000,000)**	**$ -**
		$ -	$ -	$ -	$ -	$ 0

2027 CAPITAL EXPENSES

