

Finance & Licensing Committee Minutes
September 1, 2026

Present: Bill Lussier, Kelly Cady, Doris Laursen, Jim Anderson, Mayor Shoemaker, Arlene Frisinger, Judge Vogel and Randy Reeg.

Lussier called the meeting to order at 9:00 a.m. The meeting was properly advertised, all interested parties were notified.

A motion was made by Laursen, seconded by Cady, to move items #8 and #10 up to the beginning of the agenda. Motion carried.

Discussion regarding TID #9 & TID #8 debt and refinancing.

TID #9 was discussed to refinance.

TID #8 discussion was regarding the water tower loop and Douglas Street. Checking into the possibility of a Safe Drinking Water loan.

No action was taken regarding TID #9 or TID #8.

A motion was made by Laursen, seconded by Cady, to move into closed session per WI Stat. 19.85(1)(e) deliberating or negotiating the purchasing of public properties, the investing of public funds, or conducting other specified public business, whenever competitive or bargaining reasons require. To discuss the Kauffman Estates Phase 2 Development Agreement. Roll call vote. In favor: Laursen, Lussier, Cady, and Anderson. Opposed: None. Motion carried.

A motion was made by Laursen, seconded by Cady, to reconvene into open session and take any action arising from closed session. Motion carried. No action taken.

A motion was made by Laursen, seconded by Cady, to approve the Finance & Licensing Committee Meeting minutes of August 3, 2026, Finance Committee meeting. Motion carried.

Monthly Financial Report was given.

Discussion regarding auto pay and paying invoices on-line. No action taken.

Discussion regarding the credit card procurement policy and missing slips. Need to have a form for the employee to fill out when there is a missing slip. No action taken.

Discussion regarding the Municipal Court's checking account. Working on getting the debt collections cleaned up. Looking into the possibility of a temporary person to help clean up things. Court clerk resigned and will be putting an add out to hire a new court clerk. Looking at having the checking account closed by January 1, 2027. No action taken.

A motion was made by Laursen, seconded by Anderson, to adjourn at 10:42 a.m. Motion carried.

Respectively submitted by:
Arlene Frisinger, Clerk

Fund: 610 - ELECTRIC

Account Number	2026 September	2026 Actual 09/30/2026	2026 Budget	Budget Status	% of Budget
610-00-44190-000-000 INTEREST	0.00	66,543.90	97,338.00	-30,794.10	68.36
610-00-44210-000-000 MISC N/O REVENUE	0.00	38,736.25	10,171.00	28,565.25	380.85
610-00-44250-000-000 AMORT-PSC REG LIABILITY	0.00	0.00	0.00	0.00	0.00
610-00-44260-000-000 MISC INCOME DEDUCTIONS	0.00	-858.50	0.00	-858.50	0.00
610-00-44400-000-000 RESIDENTIAL SALES	-238.52	773,213.83	1,133,415.00	-360,201.17	68.22
610-00-44410-000-000 RURAL SALES	0.00	18,678.64	26,579.00	-7,900.36	70.28
610-00-44420-000-000 GENERAL SERVICE SALES	0.00	489,594.93	747,390.00	-257,795.07	65.51
610-00-44431-000-000 LARGE POWER	0.00	1,052,039.28	1,699,724.00	-647,684.72	61.89
610-00-44432-000-000 SMALL POWER	0.00	393,225.52	661,220.00	-267,994.48	59.47
610-00-44440-000-000 PUBLIC ST & HWY	0.00	39,694.91	70,592.00	-30,897.09	56.23
610-00-44441-000-000 SECURITY LIGHTING	0.00	5,726.89	8,494.00	-2,767.11	67.42
610-00-44470-000-000 SALES FOR RESALE	0.00	190,508.07	369,902.00	-179,393.93	51.50
610-00-44500-000-000 FORFEITED DISCOUNTS	0.00	6,180.93	6,956.00	-775.07	88.86
610-00-44510-000-000 MISC SERVICE REVENUE	0.00	795.00	2,416.00	-1,621.00	32.91
610-00-44540-000-000 RENT FROM ELECTRIC PLANT	0.00	6,872.45	11,845.00	-4,972.55	58.02
610-00-44560-000-000 OTHER ELECTRIC REVENUE	0.00	5,360.35	53,673.00	-48,312.65	9.99
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LICENSES AND PERMITS	-238.52	3,086,312.45	4,899,715.00	-1,813,402.55	62.99
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Total Revenues	-238.52	3,086,312.45	4,899,715.00	-1,813,402.55	62.99
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Fund: 610 - ELECTRIC

Account Number		2026 September	2026 Actual 09/30/2026	2026 Budget	Budget Status	% of Budget
610-00-54030-000-000	DEPRECIATION EXPENSE	0.00	0.00	618,000.00	618,000.00	0.00
610-00-54080-000-000	TAX EXPENSE	0.00	0.00	245,000.00	245,000.00	0.00
610-00-54081-000-000	PSC REMAINDER ASSESSMENT	0.00	0.00	12,500.00	12,500.00	0.00
610-00-54082-000-000	MEDICARE/SS	2,646.90	25,006.69	0.00	-25,006.69	0.00
610-00-54260-000-000	DEPRECIATION ON CIAC-ELECTRIC	0.00	0.00	34,000.00	34,000.00	0.00
610-00-54270-000-000	INTEREST ON LONG TERM DEBT	0.00	88,024.44	0.00	-88,024.44	0.00
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HEALTH AND HUMAN SERVICES		2,646.90	113,031.13	909,500.00	796,468.87	12.43
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610-00-55380-000-000	OP. SUPERVISION LABOR	5,807.42	72,584.31	151,003.00	78,418.69	48.07
610-00-55390-000-000	FUEL (WE ENERGIES)	2,027.63	19,515.50	25,889.00	6,373.50	75.38
610-00-55391-000-000	FUEL	0.00	0.00	40,108.00	40,108.00	0.00
610-00-55392-000-000	LUBE OIL	0.00	0.00	2,000.00	2,000.00	0.00
610-00-55400-000-000	OPERATION SUPPLIES/EXP	664.70	18,596.57	25,364.00	6,767.43	73.32
610-00-55430-000-000	MAINT OTHER POWER PLANT	839.53	663,022.42	173,931.00	-489,091.42	381.20
610-00-55431-000-000	MAINT OTHER POWER PLANT LABOR	116.59	547.77	151,003.00	150,455.23	0.36
610-00-55450-000-000	PURCHASED POWER EXPENSE	165,886.96	1,239,601.89	2,085,149.00	845,547.11	59.45
610-00-55510-000-000	TRANSMISSION OPER/SUPPLY EXPEN	74.23	2,274.85	19,970.00	17,695.15	11.39
610-00-55600-000-000	OPERATION SUPERVISION EXP	0.00	152.00	0.00	-152.00	0.00
610-00-55610-000-000	LINE & STATION LABOR	0.00	745.03	478,326.00	477,580.97	0.16
610-00-55620-000-000	LINE/STATION SUPPLY& EXP	5,022.07	20,489.47	19,664.00	-825.47	104.20
610-00-55650-000-000	ST LIGHT & SIGNAL EXPENSE	0.00	0.00	4,906.00	4,906.00	0.00
610-00-55651-000-000	LABOR: ST LIGHT & SIGNAL EXP	4,986.60	21,247.00	0.00	-21,247.00	0.00
610-00-55660-000-000	METER EXPENSE	9.59	9.59	7,677.00	7,667.41	0.12
610-00-55661-000-000	LABOR: METER EXPENSE	327.02	5,155.72	0.00	-5,155.72	0.00
610-00-55670-000-000	CUSTOMER INSTALLATION EXP	0.00	1,843.40	317.00	-1,526.40	581.51
610-00-55671-000-000	LABOR: CUST INSTALLATION EXP	1,473.03	18,067.44	0.00	-18,067.44	0.00
610-00-55690-000-000	MISC DISTRIBUTION	0.00	0.00	3,367.00	3,367.00	0.00
610-00-55691-000-000	LABOR: MISC DISTRIBUTION EXP	1,419.06	10,781.23	0.00	-10,781.23	0.00
610-00-55710-000-000	MAINTENANCE OF EQUIP	0.00	2,486.06	0.00	-2,486.06	0.00
610-00-55720-000-000	MAINTENANCE OF LINES	981.76	9,264.19	15,931.00	6,666.81	58.15
610-00-55721-000-000	LABOR:MAINTENANCE OF LINES	14,891.43	122,333.81	0.00	-122,333.81	0.00
610-00-55730-000-000	MAINTENANCE- TRANSFORMER	27.60	5,827.60	11,571.00	5,743.40	50.36
610-00-55731-000-000	LABOR:MAINTENANCE- TRANSFORMER	386.34	852.70	0.00	-852.70	0.00
610-00-55740-000-000	MAINTENANCE OF ST LIGHT	1,112.50	2,519.79	3,933.00	1,413.21	64.07
610-00-55741-000-000	LABOR:MAINTENANCE OF ST LIGHT	158.40	11,424.53	0.00	-11,424.53	0.00
610-00-55750-000-000	MAINTENANCE OF METERS	0.00	220.00	231.00	11.00	95.24
610-00-55751-000-000	LABOR-MAINTENANCE OF METERS	166.00	326.08	0.00	-326.08	0.00
610-00-55760-000-000	MAINTENANCE OF MISC DIST PLANT	2,618.00	4,640.61	0.00	-4,640.61	0.00
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CULTURE, RECREATION AND EDU.		208,996.46	2,254,529.56	3,220,340.00	965,810.44	70.01
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610-00-59010-000-000	METER READING	1,839.00	18,361.65	0.00	-18,361.65	0.00
610-00-59020-000-000	ACCTG & COLLECT	2,699.32	25,872.95	87,514.00	61,641.05	29.56
610-00-59030-000-000	MISC SUPPLIES & EXPENSE	2,120.10	8,467.43	8,709.00	241.57	97.23
610-00-59040-000-000	UNCOLLECTIBLE ACCT	0.00	0.00	0.00	0.00	0.00
610-00-59200-000-000	ADMIN & GENERAL	10,547.24	99,421.80	149,809.00	50,387.20	66.37
610-00-59201-000-000	COMMISSION LABOR	0.00	0.00	0.00	0.00	0.00
610-00-59210-000-000	OFFICE SUPPLIES & EXP	857.07	5,403.77	10,642.00	5,238.23	50.78
610-00-59230-000-000	OUTSIDE SERVICE EMPLOYED	59.00	10,908.50	22,050.00	11,141.50	49.47
610-00-59240-000-000	PROPERTY INSURANCE	0.00	94,343.37	58,800.00	-35,543.37	160.45
610-00-59250-000-000	INJURIES & DAMAGES	598.40	18,053.47	13,030.00	-5,023.47	138.55
610-00-59251-000-000	INJURIES & DAMAGES LABOR/TRAIN	55.33	2,283.27	0.00	-2,283.27	0.00

Fund: 610 - ELECTRIC

Account Number		2026 September	2026 Actual 09/30/2026	2026 Budget	Budget Status	% of Budget
610-00-59260-000-000	EMPLOYEE PENSION/BENEFIT	15,156.94	150,006.40	0.00	-150,006.40	0.00
610-00-59280-000-000	REGULATORY COMM EXPENSE	0.00	0.00	12,680.00	12,680.00	0.00
610-00-59300-000-000	MISC GENERAL EXPENSE	791.85	34,744.96	28,475.00	-6,269.96	122.02
610-00-59330-000-000	TRANSPORTATION EXPENSE	3,804.66	18,678.00	32,911.00	14,233.00	56.75
610-00-59331-000-000	LABOR: TRANSPORTATION EXPENSE	0.00	149.55	0.00	-149.55	0.00
610-00-59350-000-000	MAINTENANCE-GEN PLANT	7,375.08	89,185.78	13,757.00	-75,428.78	648.29
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OTHER FINANCING USES		45,903.99	575,880.90	438,377.00	-137,503.90	131.37
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Total Expenses		257,547.35	2,943,441.59	4,568,217.00	1,624,775.41	64.43
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Net Totals		-257,785.87	142,870.66	331,498.00	188,627.14	43.10

		Fund: 620 - WATER				
		2026	2026			
Account Number		September	Actual 09/30/2026	Budget	Budget Status	% of Budget
620-00-46406-000-460	RESIDENTIAL UNMETERED	0.00	1,145.00	1,758.00	-613.00	65.13
620-00-46407-000-460	COMMERCIAL UNMETERED	0.00	0.00	0.00	0.00	0.00
620-00-46408-000-461	RESIDENTIAL METERED	0.00	141,090.37	211,155.00	-70,064.63	66.82
620-00-46409-000-461	COMMERCIAL METERED	0.00	44,658.06	65,508.00	-20,849.94	68.17
620-00-46410-000-461	INDUSTRIAL METERED	0.00	159,223.56	249,665.00	-90,441.44	63.77
620-00-46411-000-461	MULTI FAM METERED	0.00	20,719.00	29,033.00	-8,314.00	71.36
620-00-46411-000-462	PRIVATE FIRE PROT	0.00	13,440.00	20,323.00	-6,883.00	66.13
620-00-46411-000-463	PUBLIC FIRE	0.00	178,466.51	272,078.00	-93,611.49	65.59
620-00-46411-000-464	PUBLIC AUTHORITY	0.00	17,004.31	28,437.00	-11,432.69	59.80
620-00-46411-000-467	INTERDEPARTMENTAL SALES	0.00	597.75	1,204.00	-606.25	49.65
620-00-46457-000-470	FORFEITED DISCOUNTS	0.00	1,402.17	1,647.00	-244.83	85.13
620-00-46457-000-474	OTHER WATER REVENUE	0.00	1,937.54	2,335.00	-397.46	82.98
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PUBLIC CHARGES FOR SERVICES		0.00	579,684.27	883,143.00	-303,458.73	65.64
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620-00-48110-000-419	INTEREST ON INVESTMENTS	0.00	9,246.23	45,000.00	-35,753.77	20.55
620-00-48920-000-425	MISCELLANEOUS AMORTIZATION	0.00	0.00	0.00	0.00	0.00
620-00-48921-000-427	INTEREST - DRINKING WATER	0.00	0.00	0.00	0.00	0.00
620-00-48922-000-427	INTEREST - USDA HOSP WATER	0.00	0.00	0.00	0.00	0.00
620-00-48930-000-421	MISC NON OP REVENUE HOSPITAL	0.00	0.00	48,444.00	-48,444.00	0.00
620-00-48931-000-421	WELL 6 PRINC FORGIVENESS	0.00	0.00	0.00	0.00	0.00
620-00-48932-000-421	MISC NON OPERATING REVENUE	0.00	24,632.19	9,127.00	15,505.19	269.88
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MISCELLANEOUS REVENUES		0.00	33,878.42	102,571.00	-68,692.58	33.03
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Total Revenues		0.00	613,562.69	985,714.00	-372,151.31	62.25
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		Fund: 620 - WATER				
		2026	2026	2026	Budget	% of
Account Number		September	Actual 09/30/2026	Budget	Status	Budget
620-00-57510-000-622	FUEL OR POWER FOR PUMPING	7,247.29	28,419.31	37,406.00	8,986.69	75.98
620-00-57510-000-623	OPERATION SUPPLY & EXPENSE PUM	237.98	8,865.45	9,267.00	401.55	95.67
620-00-57510-000-625	MAINTENANCE PUMPING PLANT	519.06	16,732.91	26,996.00	10,263.09	61.98
620-00-57510-000-626	LABOR: PUMPING PLANT	1,858.38	24,026.00	139,345.00	115,319.00	17.24
620-00-57540-000-640	OPERATION LABOR TRANSM & DISTR	3,224.37	22,031.14	0.00	-22,031.14	0.00
620-00-57540-000-641	OPERATION SUPPLY/EXPENSE	23.66	344.11	200.00	-144.11	172.06
620-00-57540-000-650	MAINT DISTRIBUTION RESERVOIR	0.00	3,595.00	0.00	-3,595.00	0.00
620-00-57540-000-651	MAINTENANCE OF MAINS	157.50	19,439.02	50,000.00	30,560.98	38.88
620-00-57540-000-652	MAINTENANCE OF SERVICES	411.39	2,947.21	10,000.00	7,052.79	29.47
620-00-57540-000-653	MAINTENANCE OF METERS	6,308.04	18,307.24	3,000.00	-15,307.24	610.24
620-00-57540-000-654	MAINTENANCE OF HYDRANTS	110.49	27,441.94	3,000.00	-24,441.94	914.73
620-00-57540-000-655	MAINTENANCE OF OTHER PLANT	0.00	44.99	0.00	-44.99	0.00
620-00-57550-000-901	METER READING LABOR	919.69	8,882.27	0.00	-8,882.27	0.00
620-00-57550-000-902	ACCOUNTING & COLLECTION LABOR	2,024.50	19,404.79	49,243.00	29,838.21	39.41
620-00-57550-000-903	SUPPLIES & EXPENSE	1,111.04	5,711.35	5,620.00	-91.35	101.63
620-00-57550-000-904	UNCOLLECTIBLE ACCOUNTS	0.00	0.00	0.00	0.00	0.00
620-00-57580-000-920	ADMIN & GENERAL SALARIES	2,433.98	22,943.50	34,571.00	11,627.50	66.37
620-00-57580-000-921	OFFICE SUPPLIES & EXPENSES	209.78	1,220.75	3,617.00	2,396.25	33.75
620-00-57580-000-923	OUTSIDE SERVICE EMPLOYED	875.00	15,947.37	36,011.00	20,063.63	44.28
620-00-57580-000-924	PROPERTY INSURANCE	0.00	22,296.03	23,100.00	803.97	96.52
620-00-57580-000-925	INJURIES & DAMAGES	149.60	4,852.87	4,500.00	-352.87	107.84
620-00-57580-000-926	EMPLOYEE PENSION/BENEFIT	6,173.57	47,559.45	0.00	-47,559.45	0.00
620-00-57580-000-928	REGULATORY COMM EXPENSE	0.00	125.00	2,379.00	2,254.00	5.25
620-00-57580-000-930	MISC GENERAL EXPENSE	170.35	14,689.61	12,255.00	-2,434.61	119.87
620-00-57580-000-933	TRANSPORTATION EXPENSE	24.33	2,038.70	5,000.00	2,961.30	40.77
620-00-57580-000-935	MAINTENANCE GEN PLANT	28.99	721.55	6,320.00	5,598.45	11.42
620-00-57590-000-403	WTR: DEPRECIATION EXPENSE	0.00	0.00	179,104.00	179,104.00	0.00
620-00-57590-000-408	WTR: TAX EXPENSE	0.00	0.00	110,000.00	110,000.00	0.00
620-00-57591-000-408	WATER: TAX PSC ASSESSMENT	0.00	0.00	0.00	0.00	0.00
620-00-57593-000-408	WTR: FICA/MEDICARE	1,182.86	9,552.69	854.00	-8,698.69	1,118.58
620-00-57594-000-408	JOINT TAX	0.00	0.00	0.00	0.00	0.00
620-00-57596-000-426	MISC INC DEDUCT/DEPR ON CIAC	0.00	0.00	85,200.00	85,200.00	0.00
620-00-57597-000-427	INTEREST ON LONG-TERM DEBT	0.00	23,244.73	0.00	-23,244.73	0.00
620-00-57995-000-408	TRANSFER OUT - GENERAL FUND	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY		35,401.85	371,384.98	836,988.00	465,603.02	44.37
Total Expenses		35,401.85	371,384.98	836,988.00	465,603.02	44.37
Net Totals		-35,401.85	242,177.71	148,726.00	-93,451.71	162.83

		Fund: 640 - SEWER				
		2026	2026	2026	Budget	% of
Account Number		September	Actual 09/30/2026	Budget	Status	Budget
640-00-44190-000-000	INTEREST	0.00	43,690.80	50,000.00	-6,309.20	87.38
640-00-44210-000-000	MISC NON OPERATING REVENUE	0.00	76.25	0.00	76.25	0.00
640-00-44211-000-000	NO REV - HOSPITAL	0.00	0.00	0.00	0.00	0.00
640-00-44271-000-000	INTEREST - REV BONDS	0.00	0.00	235,298.00	-235,298.00	0.00
640-00-44272-000-000	INTEREST INTERFUND LOAN	0.00	0.00	65,617.00	-65,617.00	0.00
640-00-44273-000-000	INTEREST INTERFUND LOAN	0.00	0.00	0.00	0.00	0.00
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LICENSES AND PERMITS		0.00	43,767.05	350,915.00	-307,147.95	12.47
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640-00-46200-000-000	REC CHARGES	0.00	364,958.96	545,414.00	-180,455.04	66.91
640-00-46210-000-000	UNMETERED SALES	0.00	1,294.72	1,946.00	-651.28	66.53
640-00-46220-000-000	METERED SALES	0.00	914,335.98	1,390,317.00	-475,981.02	65.76
640-00-46230-000-000	MISC SEWER REVENUES	0.00	50,259.80	30,164.00	20,095.80	166.62
640-00-46310-000-000	LATE CHARGES	0.00	2,018.78	2,385.00	-366.22	84.64
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PUBLIC CHARGES FOR SERVICES		0.00	1,332,868.24	1,970,226.00	-637,357.76	67.65
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Total Revenues		0.00	1,376,635.29	2,321,141.00	-944,505.71	59.31
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Fund: 640 - SEWER

Account Number		2026 September	2026 Actual 09/30/2026	2026 Budget	Budget Status	% of Budget
640-00-54030-000-000	DEPRECIATION EXPENSE	0.00	0.00	584,124.00	584,124.00	0.00
640-00-54082-000-000	FICA/MEDICARE	1,314.88	12,408.28	0.00	-12,408.28	0.00
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HEALTH AND HUMAN SERVICES		1,314.88	12,408.28	584,124.00	571,715.72	2.12
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640-00-57000-000-000	COLLECTION SYSTEM REP	0.00	0.00	0.00	0.00	0.00
640-00-57001-000-000	COLLECTION SYSTEM CREDI	0.00	0.00	0.00	0.00	0.00
640-00-57010-000-000	DEBT RETIREMENT	0.00	0.00	0.00	0.00	0.00
640-00-57011-000-000	DEBT RETIREMENT CLEARIN	0.00	0.00	0.00	0.00	0.00
640-00-57020-000-000	REDEMPTION	0.00	0.00	0.00	0.00	0.00
640-00-57021-000-000	REDEMPTION CLEARING	0.00	0.00	0.00	0.00	0.00
640-00-57030-000-000	GENERAL REPLACEMENT	0.00	0.00	0.00	0.00	0.00
640-00-57031-000-000	GENERAL REPLACEMENT	0.00	0.00	0.00	0.00	0.00
640-00-57040-000-000	WWTP EQUIP REPLACEMENT	0.00	0.00	0.00	0.00	0.00
640-00-57041-000-000	WWTP EQUIP REPLACEMENT	0.00	0.00	0.00	0.00	0.00
640-00-57070-000-000	2015 LOAN PRINCIPAL	0.00	0.00	0.00	0.00	0.00
640-00-57080-000-000	2017 LOAN PRINCIPAL	0.00	0.00	0.00	0.00	0.00
640-00-57090-000-000	SEWER INTERFUND LOAN TO UTIL	0.00	0.00	0.00	0.00	0.00
640-00-57091-000-000	SEWER INTERFUND LOAN CLEARING	0.00	0.00	0.00	0.00	0.00
640-00-57100-000-000	SEWER LOAN TO WTR	0.00	0.00	0.00	0.00	0.00
640-00-57110-000-000	SEWER 2025 USDA LOAN	0.00	0.00	0.00	0.00	0.00
640-00-57120-000-000	SEWER 2025 DEBT PAYMENT RESERV	0.00	0.00	0.00	0.00	0.00
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CAPITAL OUTLAY		0.00	0.00	0.00	0.00	0.00
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640-00-58200-000-000	PLANT LABOR	13,307.24	129,581.07	329,686.00	200,104.93	39.30
640-00-58210-000-000	POWER & FUEL FOR PUMPI	28,256.52	194,631.28	298,398.00	103,766.72	65.23
640-00-58241-000-000	CHEMICALS	5,852.52	68,741.56	76,350.00	7,608.44	90.03
640-00-58243-000-000	PHOSPHORUS TRADING CREDITS	0.00	3,200.00	10,900.00	7,700.00	29.36
640-00-58250-000-000	TESTING SERVICES	1,663.40	3,343.20	0.00	-3,343.20	0.00
640-00-58270-000-000	PLANT/PUMPING EXPENSES	292.21	39,343.72	83,652.00	44,308.28	47.03
640-00-58280-000-000	MEMBRANES	0.00	3,600.00	0.00	-3,600.00	0.00
640-00-58300-000-000	LIFT LABOR	4,091.03	33,259.35	0.00	-33,259.35	0.00
640-00-58310-000-000	LIFT/COLLECTION SYSTEM	85.31	30,358.51	116,505.00	86,146.49	26.06
640-00-58350-000-000	EDUCATION LABOR	98.77	2,207.65	0.00	-2,207.65	0.00
640-00-58510-000-000	SWR PLANT OFFICE EXP	236.83	1,761.44	0.00	-1,761.44	0.00
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DEBT SERVICE		53,883.83	510,027.78	915,491.00	405,463.22	55.71
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640-00-59020-000-000	ACCTG & COLLECT	3,097.62	29,613.91	51,672.00	22,058.09	57.31
640-00-59030-000-000	MISC SUPPLY/EXPENSE	1,769.56	5,949.50	5,967.00	17.50	99.71
640-00-59050-000-000	JOINT METER EXPENSES	919.69	8,882.27	45,000.00	36,117.73	19.74
640-00-59200-000-000	ADMIN & GENERAL	3,245.30	30,591.30	46,095.00	15,503.70	66.37
640-00-59210-000-000	ADMIN OFFICE SUPPLIES	148.80	497.32	7,150.00	6,652.68	6.96
640-00-59230-000-000	OUTSIDE SERVICES EMPLOYED	0.00	29,707.91	24,639.00	-5,068.91	120.57
640-00-59240-000-000	INSURANCE	0.00	11,356.03	28,799.00	17,442.97	39.43
640-00-59250-000-000	SAFETY/INJ & DAMAGES	0.00	5,095.26	5,794.00	698.74	87.94
640-00-59260-000-000	EMPLOYEE PENSION/BENEFIT	7,265.13	69,298.29	0.00	-69,298.29	0.00
640-00-59300-000-000	MISC GENERAL EXPENSE	793.24	19,614.29	13,584.00	-6,030.29	144.39
640-00-59330-000-000	TRANSPORTATION EXPENSES	2.88	3,474.26	15,000.00	11,525.74	23.16
640-00-59350-000-000	MAINT GENERAL PLANT	1,102.49	19,201.22	12,500.00	-6,701.22	153.61
640-00-59355-000-000	INTEREST EXPENSE	0.00	51,120.94	0.00	-51,120.94	0.00

Fund: 640 - SEWER

Account Number	2026 September	2026 Actual 09/30/2026	2026 Budget	Budget Status	% of Budget
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OTHER FINANCING USES	18,344.71	284,402.50	256,200.00	-28,202.50	111.01
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Total Expenses	73,543.42	806,838.56	1,755,815.00	948,976.44	45.95
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Net Totals	-73,543.42	569,796.73	565,326.00	-4,470.73	100.79

Fund: 100 - GENERAL FUND

Account Number		2026	2026	2026	Budget	% of
		September	Actual 09/30/2026	Budget	Status	Budget
100-00-41110-000-000	GENERAL PROPERTY TAXES	0.00	0.00	1,755,589.00	-1,755,589.00	0.00
100-00-41115-000-000	PERSONAL PROPERTY TAXES	0.00	0.00	0.00	0.00	0.00
100-00-41116-000-000	OMITTED TAXES	0.00	0.00	0.00	0.00	0.00
100-00-41140-000-000	MOBILE HOME FEES	3,192.55	33,749.28	22,686.00	11,063.28	148.77
100-00-41220-000-000	RETAINED SALES TAX	0.00	0.00	40.00	-40.00	0.00
100-00-41310-000-000	TAXES FROM W & E UTILITY	0.00	0.00	355,000.00	-355,000.00	0.00
100-00-41320-000-000	TAXES FROM HOUSING AUTHORITY	26,817.39	26,817.39	20,546.00	6,271.39	130.52
100-00-41321-000-000	TAXES FROM DNR, IN LIEU OF	0.00	489.06	489.00	0.06	100.01
100-00-41800-000-000	INTEREST ON TAXES	0.00	0.00	0.00	0.00	0.00
100-00-41900-000-000	OTHER TAXES	0.00	0.00	0.00	0.00	0.00
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TAXES		30,009.94	61,055.73	2,154,350.00	-2,093,294.27	2.83
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100-00-42200-000-000	SPECIAL ASSESS REV-SANITARYSEW	0.00	0.00	0.00	0.00	0.00
100-00-42300-000-000	SPECIAL ASSESS REV-CURB/GUTTER	0.00	0.00	0.00	0.00	0.00
100-00-42301-000-000	SPECIAL ASSESS REV-2nd & Plum	0.00	0.00	0.00	0.00	0.00
100-00-42302-000-000	SPECIAL ASSMT REV-SUPERIOR AVE	0.00	0.00	0.00	0.00	0.00
100-00-42350-000-000	SPECIAL ASSESS REV-WATER	0.00	0.00	0.00	0.00	0.00
100-00-42500-000-000	SPECIAL ASSESS REV-OTHER	0.00	0.00	0.00	0.00	0.00
100-00-42501-000-000	SPECIAL ASSESS REV-ADV COLLECT	0.00	0.00	0.00	0.00	0.00
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SPECIAL ASSESSMENTS		0.00	0.00	0.00	0.00	0.00
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100-00-43210-000-000	IRS BUILD AMER BOND INTEREST	0.00	0.00	0.00	0.00	0.00
100-00-43211-000-000	FEDERAL LAW ENFORC GRANTS	0.00	27,381.36	44,173.00	-16,791.64	61.99
100-00-43300-000-000	FEDERAL ARPA GRANT	0.00	0.00	0.00	0.00	0.00
100-00-43410-000-000	STATE SHARED REVENUES	0.00	93,783.04	625,220.00	-531,436.96	15.00
100-00-43411-000-000	EXPENDITURE RESTRAINT	0.00	25,545.56	25,546.00	-0.44	100.00
100-00-43412-000-000	PERSONAL PROPERTY AID	0.00	22,972.94	22,973.00	-0.06	100.00
100-00-43413-000-000	STATE AID - COMPUTERS	0.00	5,371.72	5,372.00	-0.28	99.99
100-00-43420-000-000	FIRE INSURANCE 2% DUES	0.00	15,393.11	13,774.00	1,619.11	111.75
100-00-43521-000-000	STATE AID - POLICE TRAINING	0.00	0.00	2,560.00	-2,560.00	0.00
100-00-43522-000-000	STATE POLICE GRANT - CIOT/OWI	0.00	1,283.94	0.00	1,283.94	0.00
100-00-43523-000-000	POLICE EQUIP GRANT	0.00	0.00	0.00	0.00	0.00
100-00-43525-000-000	MISCELLANEOUS GRANT	0.00	0.00	2,500.00	-2,500.00	0.00
100-00-43531-000-000	TRANSPORATION AIDS	0.00	335,516.88	447,356.00	-111,839.12	75.00
100-00-43532-000-000	STATE AID - Airport GRANT	0.00	0.00	0.00	0.00	0.00
100-00-43533-000-000	STATE AID - TEA GRANT (DOT)	0.00	0.00	0.00	0.00	0.00
100-00-43534-000-000	STATE AID - LRIP GRANT	0.00	0.00	0.00	0.00	0.00
100-00-43535-000-000	STATE AID - FED BLOCK GRANT	0.00	0.00	0.00	0.00	0.00
100-00-43580-000-000	URBAN FORESTRY GRANT	0.00	0.00	0.00	0.00	0.00
100-00-43610-000-000	STATE AID - MUNICIPAL SERVICES	0.00	783.31	0.00	783.31	0.00
100-00-43620-000-000	STATE AID - DNR	0.00	0.00	0.00	0.00	0.00
100-00-43621-000-000	STATE AID - TOURIST PARK PIER	0.00	0.00	0.00	0.00	0.00
100-00-43622-000-000	STATE AID - BOAT LANDING	0.00	0.00	0.00	0.00	0.00
100-00-43660-000-000	INCENTIVE REV- ELECTION DATA	0.00	0.00	0.00	0.00	0.00
100-00-43690-000-000	OTHER STATE PAYMENTS	0.00	0.00	0.00	0.00	0.00
100-00-43710-000-000	BEAVER DAM GRANT - BOAT LANDIN	0.00	2,000.00	16,248.00	-14,248.00	12.31
100-00-43720-000-000	BARRON COUNTY SMART GROWTH	0.00	0.00	0.00	0.00	0.00
100-00-43800-000-000	CITYHALL (OLD) LEASE	0.00	0.00	0.00	0.00	0.00
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INTERGOVERNMENTAL REVENUES		0.00	530,031.86	1,205,722.00	-675,690.14	43.96
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100-00-44110-000-000	LIQUOR & MALT BEVERAGE LICENSE	0.00	9,650.00	9,970.00	-320.00	96.79

Fund: 100 - GENERAL FUND

		2026				
Account Number		2026 September	Actual 09/30/2026	2026 Budget	Budget Status	% of Budget
100-00-44115-000-000	OPERATORS LICENSES	0.00	3,525.00	3,250.00	275.00	108.46
100-00-44116-000-000	TOBACCO LICENSES	0.00	800.00	1,000.00	-200.00	80.00
100-00-44120-000-000	OTHER BUSINESS LICENSES	0.00	1,040.00	1,863.00	-823.00	55.82
100-00-44210-000-000	DOG LICENSES	5.00	14.00	25.00	-11.00	56.00
100-00-44300-000-000	BUILDING PERMITS	90.00	17,399.72	50,000.00	-32,600.28	34.80
100-00-44900-000-000	FRANCHISE FEES	39.82	160.26	194.00	-33.74	82.61
100-00-44910-000-000	REVENUE FOR UTIL TOWER	0.00	0.00	0.00	0.00	0.00
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LICENSES AND PERMITS		134.82	32,588.98	66,302.00	-33,713.02	49.15
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100-00-45110-000-000	COURT REVENUE	806.00	5,149.83	5,155.00	-5.17	99.90
100-00-45130-000-000	PARKING VIOLATIONS	0.00	215.00	432.00	-217.00	49.77
100-00-45190-000-000	LAW & ORDINANCE VIOLATIONS	2,576.67	13,263.66	13,465.00	-201.34	98.50
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FINES, FORFEITS AND PENALTIES		3,382.67	18,628.49	19,052.00	-423.51	97.78
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100-00-46100-000-000	CLERK'S FEES	40.00	2,057.77	1,000.00	1,057.77	205.78
100-00-46110-000-000	BLDG PERMIT/ZONING ADMIN REV	125.00	2,327.28	5,500.00	-3,172.72	42.31
100-00-46210-000-000	POLICE DEPARTMENT FEES	3,354.00	4,055.63	0.00	4,055.63	0.00
100-00-46220-000-000	POLICE DOG REVENUE	0.00	0.00	0.00	0.00	0.00
100-00-46240-000-000	SCHOOL PSLO REIMB	0.00	0.00	99,222.00	-99,222.00	0.00
100-00-46310-000-000	HWY DEPT REVENUES	300.00	2,843.00	1,398.00	1,445.00	203.36
100-00-46440-000-000	WEED & NUISANCE CONTROL	0.00	1,105.00	0.00	1,105.00	0.00
100-00-46720-000-000	PARK SHELTER RESERVATIONS	0.00	1,213.90	2,349.00	-1,135.10	51.68
100-00-46721-000-000	CAMPGROUND FEES TAXABLE	0.00	46,482.00	53,560.00	-7,078.00	86.78
100-00-46730-000-000	RECREATION PROGRMS REVENUE	0.00	0.00	0.00	0.00	0.00
100-00-46900-000-000	REFUND OF PRIOR YEAR EXPENSE	0.00	5,321.72	0.00	5,321.72	0.00
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PUBLIC CHARGES FOR SERVICES		3,819.00	65,406.30	163,029.00	-97,622.70	40.12
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100-00-47320-000-000	CROSSING GUARD - SCHOOL \$	0.00	0.00	7,201.00	-7,201.00	0.00
100-00-47400-000-000	COOPERATIVE AGREEMENT FUNDS	0.00	0.00	0.00	0.00	0.00
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INTERGOV'T. CHARGES FOR SERV.		0.00	0.00	7,201.00	-7,201.00	0.00
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100-00-48110-000-000	INTEREST ON GENERAL INVESTMENT	0.00	37,864.02	125,000.00	-87,135.98	30.29
100-00-48200-000-000	RENT OF CITY PROPERTY	850.00	11,750.00	21,500.00	-9,750.00	54.65
100-00-48400-000-000	INSURANCE DIVIDENDS & AWARDS	0.00	4,239.00	2,000.00	2,239.00	211.95
100-00-48900-000-000	REFUND PRIOR YEAR EXPENSES	0.00	0.00	0.00	0.00	0.00
100-00-48990-000-000	MISCELLANEOUS GENERAL REVENUES	20,219.89	20,621.64	20,220.00	401.64	101.99
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MISCELLANEOUS REVENUES		21,069.89	74,474.66	168,720.00	-94,245.34	44.14
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100-00-49100-000-000	PROCEEDS OF LONG-TERM DEBT	0.00	0.00	0.00	0.00	0.00
100-00-49105-000-000	PROCEEDS OF CONST FUNDS	0.00	0.00	0.00	0.00	0.00
100-00-49150-000-000	LEASE PROCEEDS	0.00	0.00	0.00	0.00	0.00
100-00-49200-000-000	TRANSFERS FROM OTHER FUNDS	0.00	0.00	0.00	0.00	0.00
100-00-49210-000-000	TRANSFERS FROM LIBRARY FUND	0.00	0.00	0.00	0.00	0.00
100-00-49220-000-000	TRANSFER FROM AIRPORT FUND	0.00	0.00	0.00	0.00	0.00
100-00-49230-000-000	TRANSFER FROM CEMETERY FUND	0.00	0.00	0.00	0.00	0.00
100-00-49301-000-000	TRANSFER FROM DEBT SVC FUND	0.00	0.00	0.00	0.00	0.00
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OTHER FINANCING SOURCES		0.00	0.00	0.00	0.00	0.00

Fund: 100 - GENERAL FUND					
Account Number	2026	2026	2026	Budget	% of
	September	Actual 09/30/2026	Budget	Status	Budget
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Total Revenues	58,416.32	782,186.02	3,784,376.00	-3,002,189.98	20.67
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Fund: 100 - GENERAL FUND

		2026				
Account Number		2026 September	Actual 09/30/2026	2026 Budget	Budget Status	% of Budget
100-00-51100-110-000	COUNCIL WAGES	2,000.00	18,000.00	19,200.00	1,200.00	93.75
100-00-51100-130-000	COUNCIL SS/MEDICARE EXP	122.40	1,101.60	1,469.00	367.40	74.99
100-00-51100-313-000	COUNCIL EXP REIMB	0.00	0.00	4,800.00	4,800.00	0.00
100-00-51100-330-000	COUNCIL TRAINING & DUES	0.00	0.00	0.00	0.00	0.00
100-00-51120-000-000	PUBLICATION/ADVERTISING	51.86	918.96	0.00	-918.96	0.00
100-00-51200-110-000	MUNI JUDGE WAGES	823.00	7,355.12	13,341.00	5,985.88	55.13
100-00-51200-130-000	MUNI JUDGE SS/MEDICARE EXP	62.95	515.60	1,021.00	505.40	50.50
100-00-51210-222-000	MUNI COURT TELEPHONE/INTERNE	69.95	559.60	800.00	240.40	69.95
100-00-51210-300-000	MUNI COURT WIT/SUBP/INTERPRETE	0.00	0.00	250.00	250.00	0.00
100-00-51210-301-000	MUNI COURT INCARCERATION	0.00	0.00	0.00	0.00	0.00
100-00-51210-302-000	MUNI COURT PROSECUTIONS	1,324.85	9,823.70	13,805.00	3,981.30	71.16
100-00-51210-310-000	MUNI COURT OFFICE SUPPLIES	116.71	1,002.58	500.00	-502.58	200.52
100-00-51210-311-000	MUNI COURT COMPUTER SOFTWARE	0.00	0.00	1,500.00	1,500.00	0.00
100-00-51210-312-000	MUNI COURT POSTAGE	0.00	0.00	60.00	60.00	0.00
100-00-51210-330-000	MUNI COURT TRAINING & DUES	0.00	2,281.20	2,091.00	-190.20	109.10
100-00-51210-390-000	MUNI COURT MISC/OTHER EXP	0.00	378.68	750.00	371.32	50.49
100-00-51300-000-000	MUNICIPAL ATTORNEY	5,679.39	31,860.79	27,000.00	-4,860.79	118.00
100-00-51300-100-000	POLICE LEGAL FEES	0.00	2,358.00	0.00	-2,358.00	0.00
100-00-51330-000-000	CODIFICATION OF ORDINANCES	0.00	4,264.87	6,000.00	1,735.13	71.08
100-00-51410-110-000	MAYOR/ADMIN WAGES	5,461.60	51,585.20	81,426.00	29,840.80	63.35
100-00-51410-130-000	MAYOR/ADMIN SS/MEDICARE EXP	421.63	3,986.36	0.00	-3,986.36	0.00
100-00-51410-131-000	MAYOR/ADMIN RETIREMENT	350.06	3,325.57	0.00	-3,325.57	0.00
100-00-51410-132-000	MAYOR/ADMIN HEALTH INSURANCE	150.00	1,510.19	0.00	-1,510.19	0.00
100-00-51410-133-000	MAYOR/ADMIN LIFE INS	48.40	459.80	0.00	-459.80	0.00
100-00-51410-134-000	MAYOR/ADMIN LTD INS	0.00	0.00	0.00	0.00	0.00
100-00-51410-310-000	MAYOR/ADMIN OFFICE SUPPLIES	0.00	0.00	0.00	0.00	0.00
100-00-51410-330-000	MAYOR/ADMIN TRAINING & DUES	0.00	1,294.56	3,500.00	2,205.44	36.99
100-00-51410-390-000	MAYOR/ADMIN MISC/OTHER EXP	217.26	1,340.65	0.00	-1,340.65	0.00
100-00-51420-110-000	CITY CLERK WAGES	4,686.40	43,393.13	82,405.00	39,011.87	52.66
100-00-51420-130-000	CITY CLERK SS/MEDICARE EXP	341.32	3,160.41	0.00	-3,160.41	0.00
100-00-51420-131-000	CITY CLERK RETIREMENT	337.42	3,124.30	0.00	-3,124.30	0.00
100-00-51420-132-000	CITY CLERK HEALTH INSURANCE	881.52	8,247.52	0.00	-8,247.52	0.00
100-00-51420-133-000	CITY CLERK LIFE INS	132.24	1,224.48	0.00	-1,224.48	0.00
100-00-51420-134-000	CITY CLERK LTD INS	0.00	0.00	0.00	0.00	0.00
100-00-51420-135-000	CITY CLERK DENTAL	0.00	0.00	0.00	0.00	0.00
100-00-51420-330-000	CITY CLERK TRAINING & DUES	0.00	980.00	1,000.00	20.00	98.00
100-00-51440-110-000	ELECTIONS WAGES	0.00	2,833.92	6,322.00	3,488.08	44.83
100-00-51440-130-000	ELECTIONS SS/MEDICARE EXP	0.00	341.52	484.00	142.48	70.56
100-00-51440-131-000	ELECTIONS RETIREMENT	0.00	81.19	0.00	-81.19	0.00
100-00-51440-310-000	ELECTIONS OFFICE SUPPLIES	0.00	505.85	1,545.00	1,039.15	32.74
100-00-51440-312-000	ELECTIONS POSTAGE	0.00	0.00	616.00	616.00	0.00
100-00-51440-390-000	ELECTIONS MISC/OTHER EXP	13.98	617.92	543.00	-74.92	113.80
100-00-51440-810-000	ELECTIONS EQUIPMENT	0.00	208.08	0.00	-208.08	0.00
100-00-51510-000-000	SPECIAL ACCTG/AUDITOR	0.00	6,845.63	14,034.00	7,188.37	48.78
100-00-51520-110-000	TREASURER WAGES	3,076.92	28,860.60	48,569.00	19,708.40	59.42
100-00-51520-130-000	TREASURER SS/MEDICARE EXP	246.84	2,316.82	0.00	-2,316.82	0.00
100-00-51520-131-000	TREASURER RETIREMENT	221.54	2,077.98	0.00	-2,077.98	0.00
100-00-51520-132-000	TREASURER HEALTH INSURANCE	150.00	1,425.00	0.00	-1,425.00	0.00
100-00-51520-133-000	TREASURER LIFE INS	33.00	313.51	0.00	-313.51	0.00
100-00-51520-134-000	TREASURER LTD INS	0.00	0.00	0.00	0.00	0.00
100-00-51520-330-000	TREASURER TRAINING & DUES	0.00	70.00	1,000.00	930.00	7.00
100-00-51530-390-000	ASSESSMENT OF TAXES	0.00	18,324.00	40,100.00	21,776.00	45.70

Fund: 100 - GENERAL FUND

Account Number		2026	2026	2026	Budget	% of
		September	Actual 09/30/2026	Budget	Status	Budget
100-00-51600-110-000	CITY HALL WAGES	1,190.88	11,414.57	24,681.00	13,266.43	46.25
100-00-51600-130-000	CITY HALL SS/MEDICARE EXP	88.52	848.68	0.00	-848.68	0.00
100-00-51600-131-000	CITY HALL RETIREMENT	85.74	821.82	0.00	-821.82	0.00
100-00-51600-132-000	CITY HALL HEALTH INSURANCE	353.88	3,361.86	0.00	-3,361.86	0.00
100-00-51600-133-000	CITY HALL LIFE INS	3.78	35.93	0.00	-35.93	0.00
100-00-51600-134-000	CITY HALL LTD INS	0.00	0.00	0.00	0.00	0.00
100-00-51600-135-000	CITY HALL DENTAL	0.00	0.00	0.00	0.00	0.00
100-00-51600-210-000	CITY HALL IT SERVICES	282.15	11,760.53	23,795.00	12,034.47	49.42
100-00-51600-221-000	CITY HALL HEAT	293.26	3,643.52	5,895.00	2,251.48	61.81
100-00-51600-222-000	CITY HALL TELEPHONE/INTERNE	668.60	5,282.86	7,500.00	2,217.14	70.44
100-00-51600-224-000	CITY HALL UTILITIES	1,815.10	11,897.87	15,025.00	3,127.13	79.19
100-00-51600-230-000	CITY HALL GROUND MAINTENANCE	0.00	0.00	1,000.00	1,000.00	0.00
100-00-51600-251-000	CITY HALL CLEANING	242.00	1,936.00	3,910.00	1,974.00	49.51
100-00-51600-310-000	CITY HALL OFFICE SUPPLIES	274.75	1,525.13	2,500.00	974.87	61.01
100-00-51600-311-000	CITY HALL COMPUTER SOFTWARE	381.61	17,781.70	20,000.00	2,218.30	88.91
100-00-51600-312-000	CITY HALL POSTAGE	0.00	0.00	1,000.00	1,000.00	0.00
100-00-51600-315-000	CITY HALL COPIER LEASE	232.13	2,466.35	3,876.00	1,409.65	63.63
100-00-51600-352-000	CITY HALL BLDG MAINTENANCE	325.67	14,699.55	17,500.00	2,800.45	84.00
100-00-51600-390-000	CITY HALL MISC/OTHER EXP	33.15	1,028.86	1,000.00	-28.86	102.89
100-00-51910-000-000	UNCOLLECTIBLE EXPENSES	0.00	0.00	0.00	0.00	0.00
100-00-51920-000-000	JUDGMENTS & LOSSES	0.00	0.00	0.00	0.00	0.00
100-00-51930-000-000	WORKERS COMPENSATION	0.00	13,421.35	23,708.00	10,286.65	56.61
100-00-51935-000-000	OTHER INSURANCE	0.00	23,289.89	47,234.00	23,944.11	49.31
100-00-51940-000-000	UNEMPLOYMENT COMP	130.56	1,136.95	0.00	-1,136.95	0.00
100-00-51990-000-000	UNCLASSIFIED SUNDRY	0.00	74.87	1,000.00	925.13	7.49
100-00-51991-000-000	GEN FUND MISC	1,122.94	17,038.60	0.00	-17,038.60	0.00
100-00-51999-000-000	CONTINGENCIES	0.00	6,296.98	74,000.00	67,703.02	8.51
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GENERAL GOVERNMENT		34,545.96	418,638.76	647,755.00	229,116.24	64.63
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100-00-52100-110-000	POLICE DEPT WAGES	53,759.01	530,757.47	1,009,263.00	478,505.53	52.59
100-00-52100-130-000	POLICE DEPT SS/MEDICARE EXP	3,920.95	38,792.98	0.00	-38,792.98	0.00
100-00-52100-131-000	POLICE DEPT RETIREMENT	7,660.10	75,521.27	0.00	-75,521.27	0.00
100-00-52100-132-000	POLICE DEPT HEALTH INSURANCE	10,205.59	98,705.32	0.00	-98,705.32	0.00
100-00-52100-133-000	POLICE DEPT LIFE INS	121.62	1,353.39	0.00	-1,353.39	0.00
100-00-52100-134-000	POLICE DEPT LTD INS	0.00	0.00	0.00	0.00	0.00
100-00-52100-140-000	POLICE DEPT OFFICER WELLNESS	0.00	1,041.47	800.00	-241.47	130.18
100-00-52100-141-000	POLICE DEPT PHYSICALS/DRUG TE	0.00	80.66	718.00	637.34	11.23
100-00-52100-210-000	POLICE DEPT IT SERVICES	104.37	5,361.34	8,738.00	3,376.66	61.36
100-00-52100-222-000	POLICE DEPT TELEPHONE/INTERNE	69.95	970.61	772.00	-198.61	125.73
100-00-52100-223-000	POLICE DEPT CELL PHONE	368.76	2,443.97	4,100.00	1,656.03	59.61
100-00-52100-310-000	POLICE DEPT OFFICE SUPPLIES	83.75	1,611.48	2,781.00	1,169.52	57.95
100-00-52100-312-000	POLICE DEPT POSTAGE	0.00	0.00	349.00	349.00	0.00
100-00-52100-314-000	POLICE DEPT COMPUTERS	146.00	1,078.41	3,419.00	2,340.59	31.54
100-00-52100-315-000	POLICE DEPT COPIER LEASE	0.00	1,298.89	1,324.00	25.11	98.10
100-00-52100-330-000	POLICE DEPT TRAINING & DUES	768.00	5,156.38	4,000.00	-1,156.38	128.91
100-00-52100-341-000	POLICE DEPT FUEL	2,344.22	15,515.96	14,300.00	-1,215.96	108.50
100-00-52100-344-000	POLICE DEPT UNIFORMS	877.70	6,233.32	4,800.00	-1,433.32	129.86
100-00-52100-351-000	POLICE DEPT VEHICLE MAINT EXP	45.00	4,520.33	5,152.00	631.67	87.74
100-00-52100-352-000	POLICE DEPT BLDG MAINTENANCE	8.40	3,926.02	500.00	-3,426.02	785.20
100-00-52100-356-000	POLICE DEPT AMMUNITION	0.00	0.00	1,500.00	1,500.00	0.00
100-00-52100-390-000	POLICE DEPT MISC/OTHER EXP	532.50	22,521.16	25,000.00	2,478.84	90.08
100-00-52100-811-000	POLICE DEPT RADIO'S	1,345.07	1,345.07	1,200.00	-145.07	112.09

Fund: 100 - GENERAL FUND

Account Number		2026	2026	2026	Budget	% of
		September	Actual 09/30/2026	Budget	Status	Budget
100-00-52130-110-000	SCHOOL PATROL WAGES	0.00	136.32	6,690.00	6,553.68	2.04
100-00-52130-130-000	SCHOOL PATROL SS/MED	0.00	10.44	512.00	501.56	2.04
100-00-52130-131-000	SCHOOL PATROL RETIREMENT	0.00	0.00	0.00	0.00	0.00
100-00-52130-390-000	SCHOOL PATROL MISC/OTHER EXP	0.00	0.00	0.00	0.00	0.00
100-00-52200-000-000	FIRE DEPARTMENT	10,523.11	42,092.44	42,092.00	-0.44	100.00
100-00-52220-000-000	HYDRANT RENTAL (PUB FIRE PROT)	0.00	0.00	0.00	0.00	0.00
100-00-52300-000-000	AMBULANCE DEPARTMENT	0.00	24,171.00	24,171.00	0.00	100.00
100-00-52400-000-000	BUILDING INSPECTOR	3,837.64	15,090.54	50,000.00	34,909.46	30.18
100-00-52450-110-000	ZONING ADMIN WAGES	1,272.05	9,076.30	22,391.00	13,314.70	40.54
100-00-52450-130-000	ZONING ADMIN SS/MEDICARE EXP	97.31	694.33	0.00	-694.33	0.00
100-00-52450-355-000	ZONING ADMIN SUPPLIES	654.50	3,639.25	1,100.00	-2,539.25	330.84
100-00-52510-000-000	DAMS ALL OTHER	0.00	0.00	225.00	225.00	0.00
100-00-52530-000-000	SIRENS	3.75	34.07	500.00	465.93	6.81
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PUBLIC SAFETY		98,749.35	913,180.19	1,236,397.00	323,216.81	73.86
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100-00-53230-110-000	SHOP OPERATIONS WAGES	1,732.31	23,819.06	61,236.00	37,416.94	38.90
100-00-53230-130-000	SHOP OPERATIONS SS/MEDICARE EX	130.89	1,800.29	0.00	-1,800.29	0.00
100-00-53230-131-000	SHOP OPERATIONS RETIREMENT	104.19	1,674.97	0.00	-1,674.97	0.00
100-00-53230-132-000	SHOP OPERATIONS HEALTH INSURAN	85.19	1,396.96	0.00	-1,396.96	0.00
100-00-53230-133-000	SHOP OPERATIONS LIFE INS	3.87	58.87	0.00	-58.87	0.00
100-00-53230-134-000	SHOP OPERATIONS LTD INS	0.00	0.00	0.00	0.00	0.00
100-00-53230-135-000	SHOP OPERATIONS DENTAL	0.00	0.00	0.00	0.00	0.00
100-00-53230-141-000	SHOP OPERATIONS PHYSICALS/DRUG	0.00	610.05	500.00	-110.05	122.01
100-00-53230-221-000	SHOP OPERATIONS HEAT	24.65	3,668.45	4,865.00	1,196.55	75.40
100-00-53230-222-000	SHOP OPERATIONS TELEPHONE/INTE	271.30	2,104.20	2,505.00	400.80	84.00
100-00-53230-224-000	SHOP OPERATIONS UTILITIES	319.34	2,685.99	3,844.00	1,158.01	69.87
100-00-53230-310-000	SHOP OPERATIONS OFFICE SUPPLIE	36.72	454.93	150.00	-304.93	303.29
100-00-53230-344-000	SHOP OPERATIONS UNIFORMS	389.84	2,441.33	2,000.00	-441.33	122.07
100-00-53230-352-000	SHOP OPERATIONS BLDG MAINTENAN	0.00	294.51	6,759.00	6,464.49	4.36
100-00-53230-390-000	SHOP OPERATIONS MISC/OTHER EXP	0.00	3,301.06	6,275.00	2,973.94	52.61
100-00-53240-110-000	MACHINERY & EQUIP WAGES	1,843.04	18,833.98	53,582.00	34,748.02	35.15
100-00-53240-130-000	MACHINERY & EQUIP SS/MEDICARE	140.16	1,426.92	0.00	-1,426.92	0.00
100-00-53240-131-000	MACHINERY & EQUIP RETIREMENT	132.70	1,349.59	0.00	-1,349.59	0.00
100-00-53240-132-000	MACHINERY & EQUIP HEALTH INSUR	43.94	725.47	0.00	-725.47	0.00
100-00-53240-133-000	MACHINERY & EQUIP LIFE INS	2.16	42.31	0.00	-42.31	0.00
100-00-53240-134-000	MACHINERY & EQUIP LTD INS	0.00	0.00	0.00	0.00	0.00
100-00-53240-135-000	MACHINERY & EQUIP DENTAL	0.00	0.00	0.00	0.00	0.00
100-00-53240-242-000	MACHINERY & EQUIP REPAIRS	519.16	3,481.89	0.00	-3,481.89	0.00
100-00-53240-330-000	MACHINERY & EQUIP TRAINING/DUE	0.00	0.00	1,500.00	1,500.00	0.00
100-00-53240-341-000	MACHINERY & EQUIP FUEL	1,933.61	15,642.86	16,174.00	531.14	96.72
100-00-53240-350-000	MACHINERY & EQUIP MAINT EXP	0.00	12,655.27	27,449.00	14,793.73	46.10
100-00-53240-353-000	MACHINERY & EQUIP RADIO REPAIR	0.00	547.96	1,200.00	652.04	45.66
100-00-53300-110-000	STREET MAINT WAGES	6,191.02	49,165.62	76,545.00	27,379.38	64.23
100-00-53300-130-000	STREET MAINT SS/MEDICARE EXP	513.01	4,138.71	0.00	-4,138.71	0.00
100-00-53300-131-000	STREET MAINT RETIREMENT	412.28	3,217.39	0.00	-3,217.39	0.00
100-00-53300-132-000	STREET MAINT HEALTH INSURANCE	941.04	8,775.88	0.00	-8,775.88	0.00
100-00-53300-133-000	STREET MAINT LIFE INS	11.96	109.29	0.00	-109.29	0.00
100-00-53300-134-000	STREET MAINT LTD INS	0.00	0.00	0.00	0.00	0.00
100-00-53300-135-000	STREET MAINT DENTAL	0.00	0.00	0.00	0.00	0.00
100-00-53300-354-000	STREET MAINT MAINTENANCE	752.70	5,778.48	50,000.00	44,221.52	11.56
100-00-53300-355-000	STREET MAINT SUPPLIES	0.00	17,211.85	6,073.00	-11,138.85	283.42
100-00-53310-110-000	SNOW & ICE WAGES	0.00	24,253.43	53,582.00	29,328.57	45.26

Fund: 100 - GENERAL FUND

		2026				
Account Number		2026 September	Actual 09/30/2026	2026 Budget	Budget Status	% of Budget
100-00-53310-130-000	SNOW & ICE SS/MEDICARE EXP	0.00	1,835.90	0.00	-1,835.90	0.00
100-00-53310-131-000	SNOW & ICE RETIREMENT	0.00	1,746.25	0.00	-1,746.25	0.00
100-00-53310-132-000	SNOW & ICE HEALTH INSURANCE	0.00	1,017.31	0.00	-1,017.31	0.00
100-00-53310-133-000	SNOW & ICE LIFE INS	0.00	57.54	0.00	-57.54	0.00
100-00-53310-134-000	SNOW & ICE LTD INS	0.00	0.00	0.00	0.00	0.00
100-00-53310-135-000	SNOW & ICE DENTAL	0.00	0.00	0.00	0.00	0.00
100-00-53310-370-000	SNOW & ICE SALT SAND	0.00	9,223.36	15,000.00	5,776.64	61.49
100-00-53310-390-000	SNOW & ICE MISC/OTHER EXP	0.00	1,051.56	0.00	-1,051.56	0.00
100-00-53340-110-000	STREET CLEANING WAGES	400.97	7,532.92	15,309.00	7,776.08	49.21
100-00-53340-130-000	STREET CLEANING SS/MEDICARE EX	30.35	570.90	0.00	-570.90	0.00
100-00-53340-131-000	STREET CLEANING RETIREMENT	28.87	542.38	0.00	-542.38	0.00
100-00-53340-132-000	STREET CLEANING HEALTH INSURAN	16.70	281.76	0.00	-281.76	0.00
100-00-53340-133-000	STREET CLEANING LIFE INS	0.31	8.74	0.00	-8.74	0.00
100-00-53340-134-000	STREET CLEANING LTD INS	0.00	0.00	0.00	0.00	0.00
100-00-53340-135-000	STREET CLEANING DENTAL	0.00	0.00	0.00	0.00	0.00
100-00-53340-390-000	STREET CLEANING MISC/OTHER	0.00	2,329.71	0.00	-2,329.71	0.00
100-00-53420-000-000	STREET LIGHTING	4,811.13	39,748.11	74,470.00	34,721.89	53.37
100-00-53430-000-000	SIDEWALKS	0.00	0.00	10,000.00	10,000.00	0.00
100-00-53430-110-000	SIDEWALKS WAGES	343.17	3,126.09	15,309.00	12,182.91	20.42
100-00-53430-130-000	SIDEWALKS SS/MEDICARE EXP	25.72	235.02	0.00	-235.02	0.00
100-00-53430-131-000	SIDEWALKS RETIREMENT	24.71	225.09	0.00	-225.09	0.00
100-00-53430-132-000	SIDEWALKS HEALTH INSURANCE	27.58	214.78	0.00	-214.78	0.00
100-00-53430-133-000	SIDEWALKS LIFE INS	0.52	6.11	0.00	-6.11	0.00
100-00-53430-134-000	SIDEWALKS LTD INS	0.00	0.00	0.00	0.00	0.00
100-00-53430-135-000	SIDEWALKS DENTAL	0.00	0.00	0.00	0.00	0.00
100-00-53430-354-000	SIDEWALKS MAINTENANCE	0.00	3,006.80	0.00	-3,006.80	0.00
100-00-53440-110-000	STORM SEWERS WAGES	1,259.13	21,974.44	15,309.00	-6,665.44	143.54
100-00-53440-130-000	STORM SEWERS SS/MEDICARE EXP	94.91	1,654.12	0.00	-1,654.12	0.00
100-00-53440-131-000	STORM SEWERS RETIREMENT	90.65	1,579.99	0.00	-1,579.99	0.00
100-00-53440-132-000	STORM SEWERS HEALTH INSURANCE	73.88	1,379.26	0.00	-1,379.26	0.00
100-00-53440-133-000	STORM SEWERS LIFE INS	3.31	53.73	0.00	-53.73	0.00
100-00-53440-134-000	STORM SEWERS LTD INS	0.00	0.00	0.00	0.00	0.00
100-00-53440-135-000	STORM SEWERS DENTAL	0.00	0.00	0.00	0.00	0.00
100-00-53440-224-000	STORM SEWERS UTILITIES	22.66	472.77	605.00	132.23	78.14
100-00-53440-354-000	STORM SEWERS MAINTENANCE	4,358.44	21,508.34	18,000.00	-3,508.34	119.49
100-00-53630-110-000	CITY LANDFILL WAGES	305.45	4,849.83	15,309.00	10,459.17	31.68
100-00-53630-130-000	CITY LANDFILL SS/MEDICARE EXP	23.26	367.24	0.00	-367.24	0.00
100-00-53630-131-000	CITY LANDFILL RETIREMENT	22.00	349.19	0.00	-349.19	0.00
100-00-53630-132-000	CITY LANDFILL HEALTH INSURANCE	5.47	195.14	0.00	-195.14	0.00
100-00-53630-133-000	CITY LANDFILL LIFE INS	0.42	10.41	0.00	-10.41	0.00
100-00-53630-134-000	CITY LANDFILL LTD INS	0.00	0.00	0.00	0.00	0.00
100-00-53630-390-000	CITY LANDFILL MISC/OTHER EXP	31.50	2,201.59	1,500.00	-701.59	146.77
100-00-53640-000-000	WEED CONTROL	75.00	1,105.00	2,771.00	1,666.00	39.88
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PUBLIC WORKS		28,611.19	342,128.95	557,821.00	215,692.05	61.33
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100-00-54110-000-000	HEALTH OFFICER	0.00	0.00	300.00	300.00	0.00
100-00-54600-221-000	SENIOR CENTER HEAT	19.73	1,701.50	2,384.00	682.50	71.37
100-00-54600-224-000	SENIOR CENTER UTILITIES	777.45	4,661.35	5,624.00	962.65	82.88
100-00-54600-352-000	SENIOR CENTER BLDG MAINTENANCE	0.00	456.75	0.00	-456.75	0.00
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HEALTH AND HUMAN SERVICES		797.18	6,819.60	8,308.00	1,488.40	82.08

Fund: 100 - GENERAL FUND

Account Number		2026	2026	2026	Budget	% of
		September	Actual 09/30/2026	Budget	Status	Budget
100-00-55200-110-000	PARKS WAGES	1,520.11	15,657.49	22,964.00	7,306.51	68.18
100-00-55200-130-000	PARKS SS/MEDICARE EXP	126.89	1,301.13	0.00	-1,301.13	0.00
100-00-55200-131-000	PARKS RETIREMENT	59.22	811.13	0.00	-811.13	0.00
100-00-55200-132-000	PARKS HEALTH INSURANCE	196.77	1,725.19	0.00	-1,725.19	0.00
100-00-55200-133-000	PARKS - LIFE	1.73	48.14	0.00	-48.14	0.00
100-00-55200-134-000	PARKS LTD INS	0.00	0.00	0.00	0.00	0.00
100-00-55200-224-000	PARKS UTILITIES	268.36	1,856.63	3,500.00	1,643.37	53.05
100-00-55200-230-000	PARKS GROUND MAINTENANCE	0.00	4,312.89	10,000.00	5,687.11	43.13
100-00-55200-352-000	PARKS BLDG MAINTENANCE	671.80	1,834.51	5,000.00	3,165.49	36.69
100-00-55200-355-000	PARKS SUPPLIES	216.50	2,450.70	3,242.00	791.30	75.59
100-00-55200-390-000	PARKS MISC/OTHER	0.00	411.30	0.00	-411.30	0.00
100-00-55211-110-000	MOWING WAGES	0.00	298.35	24,842.00	24,543.65	1.20
100-00-55211-130-000	MOWING SS/MEDICARE EXP	0.00	22.83	0.00	-22.83	0.00
100-00-55211-131-000	MOWING RETIREMENT	0.00	21.48	0.00	-21.48	0.00
100-00-55211-132-000	MOWING HEALTH INSURANCE	0.00	0.00	0.00	0.00	0.00
100-00-55211-133-000	PARKS LIFE INS	0.00	1.52	0.00	-1.52	0.00
100-00-55211-134-000	MOWING LTD INS	0.00	0.00	0.00	0.00	0.00
100-00-55215-110-000	BOAT MONITOR WAGES	1,800.00	11,130.00	15,000.00	3,870.00	74.20
100-00-55215-130-000	BOAT MONITOR SS/MEDICARE EXP	137.71	851.49	1,148.00	296.51	74.17
100-00-55215-344-000	BOAT MONITOR UNIFORMS	0.00	100.00	100.00	0.00	100.00
100-00-55320-110-000	CELEBRATIONS WAGES	3,316.18	4,051.30	3,281.00	-770.30	123.48
100-00-55320-130-000	CELEBRATIONS SS/MEDICARE EXP	250.92	306.42	0.00	-306.42	0.00
100-00-55320-131-000	CELEBRATIONS RETIREMENT	238.77	291.69	0.00	-291.69	0.00
100-00-55320-132-000	CELEBRATIONS HEALTH INSURANCE	145.58	183.67	0.00	-183.67	0.00
100-00-55320-133-000	CELEBRATIONS LIFE INS	6.36	8.40	0.00	-8.40	0.00
100-00-55320-134-000	CELEBRATIONS LTD INS	0.00	0.00	0.00	0.00	0.00
100-00-55320-135-000	CELEBRATIONS DENTAL	0.00	0.00	0.00	0.00	0.00
100-00-55320-390-000	CELEBRATIONS MISC/OTHER EXP	0.00	7,540.00	8,500.00	960.00	88.71
100-00-55420-110-000	EAGLE POINT WAGES	1,419.83	10,614.93	29,525.00	18,910.07	35.95
100-00-55420-130-000	EAGLE POINT SS/MEDICARE EXP	107.61	809.32	0.00	-809.32	0.00
100-00-55420-131-000	EAGLE POINT RETIREMENT	42.20	568.88	0.00	-568.88	0.00
100-00-55420-132-000	EAGLE POINT HEALTH INSURANCE	51.69	141.34	0.00	-141.34	0.00
100-00-55420-133-000	EAGLE POINT LIFE INS	0.97	31.42	0.00	-31.42	0.00
100-00-55420-134-000	EAGLE POINT LTD INS	0.00	0.00	0.00	0.00	0.00
100-00-55420-135-000	EAGLE POINT DENTAL	0.00	0.00	0.00	0.00	0.00
100-00-55420-222-000	EAGLE POINT TELEPHONE/INTERNE	185.11	1,218.24	500.00	-718.24	243.65
100-00-55420-224-000	EAGLE POINT UTILITIES	1,501.98	6,092.99	7,500.00	1,407.01	81.24
100-00-55420-230-000	EAGLE POINT GROUND MAINTENANCE	145.72	9,687.70	10,000.00	312.30	96.88
100-00-55420-357-000	EAGLE POINT BLDG MAINTENANCE	-109.18	7,181.06	5,000.00	-2,181.06	143.62
100-00-55420-390-000	EAGLE POINT MISC/OTHER	0.00	464.83	0.00	-464.83	0.00
100-00-55420-630-000	EAGLE POINT PAYMENTS	0.00	4,112.45	4,400.00	287.55	93.46
=====						
CULTURE, RECREATION AND EDU.		12,302.83	96,139.42	154,502.00	58,362.58	62.23
=====						
100-00-56700-000-000	ECON DEV	200.00	4,012.00	6,167.00	2,155.00	65.06
100-00-56700-313-000	ECON DEV ADVERTISEMENT	0.00	0.00	500.00	500.00	0.00
=====						
CONSERVATION AND DEVELOPMENT		200.00	4,012.00	6,667.00	2,655.00	60.18
=====						
100-00-57000-000-000	CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00
100-00-57140-000-000	CAPITAL OUTLAY BUILDINGS	0.00	20,000.00	20,000.00	0.00	100.00
100-00-57190-000-000	CAPITAL OUTLAY ADMIN	0.00	12,925.00	12,925.00	0.00	100.00
100-00-57210-000-000	CAPITAL OUTLAY POLICE	0.00	64,631.00	64,631.00	0.00	100.00

Fund: 100 - GENERAL FUND

Account Number		2026 September	2026 Actual 09/30/2026	2026 Budget	Budget Status	% of Budget
100-00-57324-000-000	CAPITAL OUTLAY STREET EQUIP	0.00	157,029.00	157,029.00	0.00	100.00
100-00-57620-000-000	CAPITAL OUTLAY PARKS	0.00	32,816.00	32,816.00	0.00	100.00
100-00-57810-000-000	TRANSFER TO CAPITAL PROJ FUND	0.00	0.00	0.00	0.00	0.00
=====						
CAPITAL OUTLAY		0.00	287,401.00	287,401.00	0.00	100.00
=====						
100-00-58100-610-000	DEBT SERVICE PRINCIPAL	0.00	0.00	0.00	0.00	0.00
100-00-58200-620-000	DEBT SERVICE INTEREST	0.00	0.00	0.00	0.00	0.00
=====						
DEBT SERVICE		0.00	0.00	0.00	0.00	0.00
=====						
100-00-59210-000-000	TRANSFER TO LIBRARY FUND	0.00	228,749.00	228,749.00	0.00	100.00
100-00-59220-000-000	TRANSFER TO AIRPORT FUND	0.00	55,535.00	55,535.00	0.00	100.00
100-00-59230-000-000	TRANSFER TO CEMETERY FUND	0.00	65,224.00	65,224.00	0.00	100.00
100-00-59301-000-000	TRANSFER TO DEBT SERV FUND	0.00	536,019.00	536,019.00	0.00	100.00
=====						
OTHER FINANCING USES		0.00	885,527.00	885,527.00	0.00	100.00
=====						
Total Expenses		175,206.51	2,953,846.92	3,784,378.00	830,531.08	78.05
=====						
Net Totals		-116,790.19	-2,171,660.90	-2.00	2,171,658.90	

Fund: 210 - LIBRARY

Account Number	2026 September	2026 Actual 09/30/2026	2026 Budget	Budget Status	% of Budget
210-00-43655-000-000 ACT 150 REVENUE	0.00	173,409.34	178,000.00	-4,590.66	97.42
=====					
INTERGOVERNMENTAL REVENUES	0.00	173,409.34	178,000.00	-4,590.66	97.42
=====					
210-00-46710-000-000 LIBRARY FEES	640.00	2,787.36	2,000.00	787.36	139.37
=====					
PUBLIC CHARGES FOR SERVICES	640.00	2,787.36	2,000.00	787.36	139.37
=====					
210-00-48110-000-000 INTEREST ON GENERAL INVESTMENT	0.00	1,455.38	0.00	1,455.38	0.00
210-00-48500-000-000 DONATIONS	0.00	20,473.39	0.00	20,473.39	0.00
=====					
MISCELLANEOUS REVENUES	0.00	21,928.77	0.00	21,928.77	0.00
=====					
210-00-49210-000-000 TRANSFER FROM GENERAL FUND	0.00	228,749.00	228,749.00	0.00	100.00
=====					
OTHER FINANCING SOURCES	0.00	228,749.00	228,749.00	0.00	100.00
=====					
Total Revenues	640.00	426,874.47	408,749.00	18,125.47	104.43
=====					

Fund: 210 - LIBRARY

Account Number		2026	2026	2026	Budget	% of
		September	Actual 09/30/2026	Budget	Status	Budget
210-00-55110-110-000	LIBRARY WAGES	14,980.74	145,851.95	208,037.00	62,185.05	70.11
210-00-55110-130-000	LIBRARY SS/MEDICARE EXP	1,126.59	10,972.85	15,915.00	4,942.15	68.95
210-00-55110-131-000	LIBRARY RETIREMENT	367.72	3,493.34	4,720.00	1,226.66	74.01
210-00-55110-132-000	LIBRARY HEALTH INSURANCE	881.52	8,459.63	11,116.00	2,656.37	76.10
210-00-55110-133-000	LIBRARY LIFE INS	92.04	874.38	325.00	-549.38	269.04
210-00-55110-134-000	LIBRARY LTD INS	0.00	0.00	150.00	150.00	0.00
210-00-55110-221-000	LIBRARY HEAT	9.57	1,644.94	6,500.00	4,855.06	25.31
210-00-55110-222-000	LIBRARY TELEPHONE/INTERNE	493.65	3,857.62	5,500.00	1,642.38	70.14
210-00-55110-224-000	LIBRARY UTILITIES	769.13	4,965.35	11,000.00	6,034.65	45.14
210-00-55110-251-000	LIBRARY CLEANING	520.00	4,160.00	8,500.00	4,340.00	48.94
210-00-55110-314-000	LIBRARY COMPUTERS	834.44	834.44	4,500.00	3,665.56	18.54
210-00-55110-316-000	LIBRARY OFFICE EQUIPMENT	426.73	3,543.95	5,000.00	1,456.05	70.88
210-00-55110-320-000	LIBRARY BOOKS	1,203.51	15,040.35	25,000.00	9,959.65	60.16
210-00-55110-321-000	LIBRARY MAGAZINES	0.00	1,859.97	1,800.00	-59.97	103.33
210-00-55110-322-000	LIBRARY MEDIA/AUDIO VIS	824.53	4,937.39	9,500.00	4,562.61	51.97
210-00-55110-323-000	LIBRARY NEWSPAPER	110.00	1,545.95	1,000.00	-545.95	154.60
210-00-55110-324-000	LIBRARY ADVERTISING	120.00	2,175.00	3,000.00	825.00	72.50
210-00-55110-325-000	LIBRARY MORE/FLS	8.24	21,289.92	22,500.00	1,210.08	94.62
210-00-55110-326-000	LIBRARY PROGRAMMING	27,222.62	65,223.65	0.00	-65,223.65	0.00
210-00-55110-331-000	LIBRARY EDUCATION	502.72	4,479.03	5,500.00	1,020.97	81.44
210-00-55110-354-000	LIBRARY MAINTENANCE	63.50	20,963.65	16,000.00	-4,963.65	131.02
210-00-55110-355-000	LIBRARY SUPPLIES	288.79	5,052.96	8,000.00	2,947.04	63.16
210-00-55110-510-000	LIBRARY PROPERTY/LIABIITY IN	0.00	4,246.22	14,000.00	9,753.78	30.33
=====						
CULTURE, RECREATION AND EDU.		50,846.04	335,472.54	387,563.00	52,090.46	86.56
=====						
210-00-57000-000-000	CAPITAL OUTLAY	0.00	0.00	21,186.00	21,186.00	0.00
=====						
CAPITAL OUTLAY		0.00	0.00	21,186.00	21,186.00	0.00
=====						
210-00-59200-000-000	TRANSFER TO OTHER FUNDS	0.00	0.00	0.00	0.00	0.00
=====						
OTHER FINANCING USES		0.00	0.00	0.00	0.00	0.00
=====						
Total Expenses		50,846.04	335,472.54	408,749.00	73,276.46	82.07
=====						
Net Totals		-50,206.04	91,401.93	0.00	-91,401.93	

Fund: 220 - AIRPORT

Account Number		2026 September	2026 Actual 09/30/2026	2026 Budget	Budget Status	% of Budget
220-00-46340-000-000	FUEL REVENUE	98.78	45,727.04	100,043.00	-54,315.96	45.71
220-00-46341-000-000	HANGAR LEASE	0.00	1,604.36	6,300.00	-4,695.64	25.47
220-00-46342-000-000	AIRPORT/AIRCRAFT SPACE - TAXAB	3,845.00	9,890.00	8,101.00	1,789.00	122.08
220-00-46344-000-000	MOWING AND SNOW REMOVAL	5,000.00	5,000.00	7,250.00	-2,250.00	68.97
=====						
PUBLIC CHARGES FOR SERVICES		8,943.78	62,221.40	121,694.00	-59,472.60	51.13
=====						
220-00-48200-000-000	RENT REVENUE	0.00	0.00	5,676.00	-5,676.00	0.00
=====						
MISCELLANEOUS REVENUES		0.00	0.00	5,676.00	-5,676.00	0.00
=====						
220-00-49210-000-000	TRANSFER FROM GENERAL FUND	0.00	55,535.00	55,535.00	0.00	100.00
=====						
OTHER FINANCING SOURCES		0.00	55,535.00	55,535.00	0.00	100.00
=====						
Total Revenues		8,943.78	117,756.40	182,905.00	-65,148.60	64.38
=====						

Fund: 220 - AIRPORT

Account Number	2026 September	2026 Actual 09/30/2026	2026 Budget	Budget Status	% of Budget	
220-00-53510-110-000	AIRPORT WAGES	3,070.04	29,165.38	39,911.00	10,745.62	73.08
220-00-53510-130-000	AIRPORT SS/MEDICARE EXP	234.86	2,231.17	3,053.00	821.83	73.08
220-00-53510-210-000	AIRPORT IT SERVICES	1,080.00	3,888.74	159.00	-3,729.74	2,445.75
220-00-53510-213-000	AIRPORT CONTRACTED SERVICES	0.00	589.63	4,509.00	3,919.37	13.08
220-00-53510-222-000	AIRPORT TELEPHONE/INTERNE	628.22	5,133.56	4,315.00	-818.56	118.97
220-00-53510-224-000	AIRPORT UTILITIES	596.10	6,092.53	9,391.00	3,298.47	64.88
220-00-53510-230-000	AIRPORT GROUND MAINTENANCE	76.75	3,225.47	4,253.00	1,027.53	75.84
220-00-53510-310-000	AIRPORT OFFICE SUPPLIES	0.00	184.12	290.00	105.88	63.49
220-00-53510-313-000	AIRPORT ADVERTISEMENT	0.00	186.09	329.00	142.91	56.56
220-00-53510-330-000	AIRPORT TRAINING & DUES	0.00	150.00	224.00	74.00	66.96
220-00-53510-341-000	AIRPORT FUEL	0.00	2,205.32	2,639.00	433.68	83.57
220-00-53510-342-000	AIRPORT AVIATION FUEL	-2,492.37	38,900.20	89,450.00	50,549.80	43.49
220-00-53510-343-000	AIRPORT FUEL EXPENSES	0.00	1,405.58	2,274.00	868.42	61.81
220-00-53510-351-000	AIRPORT VEHICLE MAINT EXP	70.11	364.57	2,590.00	2,225.43	14.08
220-00-53510-352-000	AIRPORT BLDG MAINTENANCE	414.80	2,257.28	2,798.00	540.72	80.67
220-00-53510-355-000	AIRPORT SUPPLIES	0.00	0.00	293.00	293.00	0.00
220-00-53510-510-000	AIRPORT PROPERTY/LIABIITY INSU	0.00	2,858.86	6,617.00	3,758.14	43.20
220-00-53510-900-000	AIRPORT OPERATING OUTLAY	0.00	0.00	4,811.00	4,811.00	0.00
=====						
PUBLIC WORKS	3,678.51	98,838.50	177,906.00	79,067.50	55.56	
=====						
220-00-57000-000-000	CAPITAL OUTLAY	0.00	0.00	5,000.00	5,000.00	0.00
=====						
CAPITAL OUTLAY	0.00	0.00	5,000.00	5,000.00	0.00	
=====						
220-00-59200-000-000	TRANSFER TO OTHER FUNDS	0.00	0.00	0.00	0.00	0.00
=====						
OTHER FINANCING USES	0.00	0.00	0.00	0.00	0.00	
=====						
Total Expenses	3,678.51	98,838.50	182,906.00	84,067.50	54.04	
=====						
Net Totals	5,265.27	18,917.90	-1.00	-18,918.90		

		Fund: 230 - CEMETERY				
		2026	2026	2026	Budget	% of
Account Number		September	Actual 09/30/2026	Budget	Status	Budget
230-00-46540-000-000	CEMETERY REVENUE & PERP INT	1,400.00	8,070.00	13,133.00	-5,063.00	61.45
230-00-46541-000-000	COLUMBARIUM/OSSUARY REV	0.00	2,400.00	4,915.00	-2,515.00	48.83
=====						
PUBLIC CHARGES FOR SERVICES		1,400.00	10,470.00	18,048.00	-7,578.00	58.01
=====						
230-00-48110-000-000	INTEREST ON GENERAL INVESTMENT	0.00	1,532.25	0.00	1,532.25	0.00
=====						
MISCELLANEOUS REVENUES		0.00	1,532.25	0.00	1,532.25	0.00
=====						
230-00-49210-000-000	TRANSFERS FROM GENERAL FUND	0.00	65,224.00	65,224.00	0.00	100.00
230-00-49223-000-000	TRANSFER FROM CEMETERY CARE FU	0.00	0.00	0.00	0.00	0.00
=====						
OTHER FINANCING SOURCES		0.00	65,224.00	65,224.00	0.00	100.00
=====						
Total Revenues		1,400.00	77,226.25	83,272.00	-6,045.75	92.74
=====						

Fund: 230 - CEMETERY

Account Number		2026	2026	2026	Budget	% of
		September	Actual 09/30/2026			
230-00-54910-110-000	CEMETERY WAGES	4,703.73	36,068.14	65,610.00	29,541.86	54.97
230-00-54910-130-000	CEMETERY SS/MEDICARE EXP	370.27	2,864.88	0.00	-2,864.88	0.00
230-00-54910-131-000	CEMETERY RETIREMENT	269.00	1,921.86	0.00	-1,921.86	0.00
230-00-54910-132-000	CEMETERY HEALTH INSURANCE	204.82	1,686.34	0.00	-1,686.34	0.00
230-00-54910-133-000	CEMETERY LIFE INS	1.03	95.21	0.00	-95.21	0.00
230-00-54910-134-000	CEMETERY LTD INS	0.00	0.00	0.00	0.00	0.00
230-00-54910-135-000	CEMETERY DENTAL	0.00	0.00	0.00	0.00	0.00
230-00-54910-210-000	CEMETERY IT SERVICES	68.22	580.98	600.00	19.02	96.83
230-00-54910-222-000	CEMETERY TELEPHONE/INTERNE	13.84	83.04	468.00	384.96	17.74
230-00-54910-224-000	CEMETERY UTILITIES	41.95	237.26	844.00	606.74	28.11
230-00-54910-230-000	CEMETERY GROUND MAINTENANCE	22.36	6,676.50	2,500.00	-4,176.50	267.06
230-00-54910-341-000	CEMETERY FUEL	0.00	0.00	500.00	500.00	0.00
230-00-54910-350-000	CEMETERY EQUIP MAINT EXP	67.56	1,803.29	500.00	-1,303.29	360.66
230-00-54910-352-000	CEMETERY BLDG MAINTENANCE	419.79	2,665.57	500.00	-2,165.57	533.11
230-00-54910-355-000	CEMETERY SUPPLIES	263.74	527.88	500.00	-27.88	105.58
230-00-54910-390-000	CEMETERY MISC/OTHER	0.00	335.59	0.00	-335.59	0.00
=====						
HEALTH AND HUMAN SERVICES		6,446.31	55,546.54	72,022.00	16,475.46	77.12
=====						
230-00-57000-000-000	CAPITAL OUTLAY	0.00	0.00	11,250.00	11,250.00	0.00
=====						
CAPITAL OUTLAY		0.00	0.00	11,250.00	11,250.00	0.00
=====						
230-00-59200-000-000	TRANSFER TO OTHER FUNDS	0.00	0.00	0.00	0.00	0.00
=====						
OTHER FINANCING USES		0.00	0.00	0.00	0.00	0.00
=====						
Total Expenses		6,446.31	55,546.54	83,272.00	27,725.46	66.70
=====						
Net Totals		-5,046.31	21,679.71	0.00	-21,679.71	

Adopted City of Cumberland 2026 Salary Matrix

Step	Admin	City Clerk	City Treasurer	Municipal Court Clerk	Library Director	Police Chief	Patrol Officers	Street Super	Street Crew	Utility Manager	Utility Off Asst.	Bill Clerk	Water Op. Lead	Sewer Op. Lead	Operator Sewer	Lineman	Electric Lineman	Chief Elec Gen	Operator Elec Gen	Admin Support	Police Clerk	Library Staff
1	\$46.85	\$24.63	\$27.74	\$16.04	\$21.76	\$30.22	\$23.52	\$26.10	\$20.45	\$42.59	\$20.09	\$19.72	\$28.60	\$26.90	\$22.95	\$38.30	\$35.47	\$38.71	\$35.19	\$13.71	\$18.89	\$11.49
2	\$48.11	\$25.30	\$28.49	\$16.47	\$22.35	\$31.04	\$24.16	\$26.80	\$21.00	\$43.74	\$20.63	\$20.25	\$29.37	\$27.62	\$23.57	\$39.34	\$36.43	\$39.76	\$36.15	\$14.08	\$19.40	\$11.80
3	\$49.38	\$25.96	\$29.24	\$16.90	\$22.93	\$31.86	\$24.79	\$27.51	\$21.56	\$44.89	\$21.17	\$20.79	\$30.14	\$28.35	\$24.19	\$40.37	\$37.39	\$40.81	\$37.10	\$14.45	\$19.91	\$12.11
4	\$50.64	\$26.63	\$29.99	\$17.34	\$23.52	\$32.68	\$25.43	\$28.21	\$22.11	\$46.04	\$21.71	\$21.32	\$30.92	\$29.08	\$24.81	\$41.41	\$38.34	\$41.85	\$38.05	\$14.82	\$20.42	\$12.42
5	\$51.91	\$27.29	\$30.74	\$17.77	\$24.11	\$33.49	\$26.06	\$28.92	\$22.66	\$47.19	\$22.26	\$21.85	\$31.69	\$29.80	\$25.43	\$42.44	\$39.30	\$42.90	\$39.00	\$15.19	\$20.94	\$12.73
6	\$53.18	\$27.96	\$31.49	\$18.20	\$24.70	\$34.31	\$26.70	\$29.62	\$23.21	\$48.34	\$22.80	\$22.39	\$32.46	\$30.53	\$26.05	\$43.48	\$40.26	\$43.94	\$39.95	\$15.56	\$21.45	\$13.05
7	\$54.44	\$28.63	\$32.24	\$18.64	\$25.29	\$35.13	\$27.34	\$30.33	\$23.77	\$49.50	\$23.34	\$22.92	\$33.24	\$31.26	\$26.67	\$44.51	\$41.22	\$44.99	\$40.90	\$15.93	\$21.96	\$13.36
8	\$55.71	\$29.29	\$32.99	\$19.07	\$25.87	\$35.94	\$27.97	\$31.04	\$24.32	\$50.65	\$23.89	\$23.45	\$34.01	\$31.98	\$27.29	\$45.55	\$42.18	\$46.04	\$41.85	\$16.30	\$22.47	\$13.67
9	\$56.97	\$29.96	\$33.74	\$19.50	\$26.46	\$36.76	\$28.61	\$31.74	\$24.87	\$51.80	\$24.43	\$23.99	\$34.78	\$32.71	\$27.91	\$46.58	\$43.14	\$47.08	\$42.80	\$16.67	\$22.98	\$13.98
10	\$58.24	\$30.62	\$34.49	\$19.94	\$27.05	\$37.58	\$29.24	\$32.45	\$25.43	\$52.95	\$24.97	\$24.52	\$35.55	\$33.44	\$28.53	\$47.62	\$44.10	\$48.13	\$43.76	\$17.04	\$23.49	\$14.29
11	\$59.51	\$31.29	\$35.24	\$20.37	\$27.64	\$38.39	\$29.88	\$33.15	\$25.98	\$54.10	\$25.51	\$25.05	\$36.33	\$34.16	\$29.15	\$48.66	\$45.05	\$49.18	\$44.71	\$17.42	\$24.00	\$14.60
12	\$60.77	\$31.95	\$35.99	\$20.80	\$28.23	\$39.21	\$30.51	\$33.86	\$26.53	\$55.25	\$26.06	\$25.58	\$37.10	\$34.89	\$29.77	\$49.69	\$46.01	\$50.22	\$45.66	\$17.79	\$24.51	\$14.91
13	\$62.04	\$32.62	\$36.74	\$21.24	\$28.81	\$40.03	\$31.15	\$34.56	\$27.08	\$56.40	\$26.60	\$26.12	\$37.87	\$35.62	\$30.40	\$50.73	\$46.97	\$51.27	\$46.61	\$18.16	\$25.02	\$15.22
14	\$63.30	\$33.29	\$37.49	\$21.67	\$29.40	\$40.84	\$31.79	\$35.27	\$27.64	\$57.55	\$27.14	\$26.65	\$38.65	\$36.35	\$31.02	\$51.76	\$47.93	\$52.32	\$47.56	\$18.53	\$25.53	\$15.53
15	\$64.57	\$33.95	\$38.24	\$22.10	\$29.99	\$41.66	\$32.42	\$35.97	\$28.19	\$58.70	\$27.69	\$27.18	\$39.42	\$37.07	\$31.64	\$52.80	\$48.99	\$53.36	\$48.51	\$18.90	\$26.04	\$15.84
16	\$65.84	\$34.62	\$38.98	\$22.54	\$30.58	\$42.48	\$33.06	\$36.68	\$28.74	\$59.86	\$28.23	\$27.72	\$40.19	\$37.80	\$32.26	\$53.83	\$49.85	\$54.41	\$49.46	\$19.27	\$26.55	\$16.15
17	\$67.10	\$35.28	\$39.73	\$22.97	\$31.17	\$43.29	\$33.69	\$37.38	\$29.29	\$61.01	\$28.77	\$28.25	\$40.96	\$38.53	\$32.88	\$54.87	\$50.81	\$55.45	\$50.41	\$19.64	\$27.06	\$16.46
18	\$68.37	\$35.95	\$40.48	\$23.40	\$31.76	\$44.11	\$34.33	\$38.09	\$29.85	\$62.16	\$29.32	\$28.78	\$41.74	\$39.25	\$33.50	\$55.90	\$51.76	\$56.50	\$51.37	\$20.01	\$27.57	\$16.77
19	\$69.63	\$36.61	\$41.23	\$23.84	\$32.34	\$44.93	\$34.96	\$38.79	\$30.40	\$63.31	\$29.86	\$29.32	\$42.51	\$39.98	\$34.12	\$56.94	\$52.72	\$57.55	\$52.32	\$20.38	\$28.08	\$17.08
20	\$70.90	\$37.28	\$41.98	\$24.27	\$32.93	\$45.75	\$35.60	\$39.50	\$30.95	\$64.46	\$30.40	\$29.85	\$43.28	\$40.71	\$34.74	\$57.97	\$53.68	\$58.59	\$53.27	\$20.75	\$28.59	\$17.39
21	\$72.17	\$37.94	\$42.73	\$24.70	\$33.52	\$46.56	\$36.24	\$40.20	\$31.51	\$65.61	\$30.94	\$30.38	\$44.06	\$41.43	\$35.36	\$59.01	\$54.64	\$59.64	\$54.22	\$21.12	\$29.11	\$17.70
22	\$73.43	\$38.61	\$43.48	\$25.14	\$34.11	\$47.38	\$36.87	\$40.91	\$32.06	\$66.76	\$31.49	\$30.91	\$44.83	\$42.16	\$35.98	\$60.04	\$55.60	\$60.69	\$55.17	\$21.49	\$29.62	\$18.01
23	\$74.70	\$39.28	\$44.23	\$25.57	\$34.70	\$48.20	\$37.51	\$41.62	\$32.61	\$67.91	\$32.03	\$31.45	\$45.60	\$42.89	\$36.60	\$61.08	\$56.56	\$61.73	\$56.12	\$21.86	\$30.13	\$18.33
24	\$75.97	\$39.94	\$44.98	\$26.00	\$35.28	\$49.01	\$38.14	\$42.32	\$33.16	\$69.06	\$32.57	\$31.98	\$46.38	\$43.61	\$37.22	\$62.11	\$57.52	\$62.78	\$57.07	\$22.23	\$30.64	\$18.64
25	\$77.23	\$40.61	\$45.73	\$26.44	\$35.87	\$49.83	\$38.78	\$43.03	\$33.72	\$70.21	\$33.12	\$32.51	\$47.15	\$44.34	\$37.84	\$63.15	\$58.47	\$63.82	\$58.02	\$22.60	\$31.15	\$18.95
26	\$78.50	\$41.27	\$46.48	\$26.87	\$36.46	\$50.65	\$39.41	\$43.73	\$34.27	\$71.37	\$33.66	\$33.05	\$47.92	\$45.07	\$38.46	\$64.18	\$59.43	\$64.87	\$58.97	\$22.97	\$31.66	\$19.26
27	\$79.76	\$41.94	\$47.23	\$27.30	\$37.05	\$51.46	\$40.05	\$44.44	\$34.82	\$72.52	\$34.20	\$33.58	\$48.69	\$45.80	\$39.08	\$65.22	\$60.39	\$65.92	\$59.93	\$23.34	\$32.17	\$19.57

Proposed City of Cumberland 2027 Salary Matrix

Step	Admin	City Clerk	City Treasurer	Municipal Court Clerk	Library Director	Police Chief	Patrol Officers	Street Super	Street Crew	Utility Manager	Off Asst.	Bill Clerk	Water Op.	Lead	Sewer Operator	Lead Lineman	Electric Lineman	Chief Op Etec Gen	Operator Elec Gen	Admin Support	Police Clerk	Library Staff
	\$65.39	\$34.38	\$38.72	\$22.38	\$30.37	\$42.19	\$32.83	\$36.43	\$28.55	\$59.45	\$28.04	\$27.53	\$39.92	\$37.54	\$32.04	\$53.47	\$49.51	\$54.04	\$49.13	\$19.14	\$26.37	\$16.04
	\$1.31	\$0.69	\$0.77	\$0.45	\$0.61	\$0.84	\$0.66	\$0.73	\$0.57	\$1.19	\$0.56	\$0.55	\$0.80	\$0.75	\$0.64	\$1.07	\$0.99	\$1.08	\$0.98	\$0.38	\$0.53	\$0.32
1	\$48.39	\$25.44	\$28.65	\$16.56	\$22.48	\$31.22	\$24.30	\$26.96	\$21.13	\$43.99	\$20.75	\$20.37	\$29.54	\$27.78	\$23.71	\$39.57	\$36.64	\$39.99	\$36.36	\$14.16	\$19.52	\$11.87
2	\$49.70	\$26.13	\$29.43	\$17.01	\$23.08	\$32.07	\$24.95	\$27.69	\$21.70	\$45.18	\$21.31	\$20.92	\$30.34	\$28.53	\$24.35	\$40.64	\$37.63	\$41.07	\$37.34	\$14.55	\$20.04	\$12.19
3	\$51.01	\$26.82	\$30.20	\$17.46	\$23.69	\$32.91	\$25.61	\$28.42	\$22.27	\$46.37	\$21.87	\$21.47	\$31.14	\$29.29	\$24.99	\$41.71	\$38.62	\$42.15	\$38.32	\$14.93	\$20.57	\$12.51
4	\$52.31	\$27.51	\$30.98	\$17.91	\$24.30	\$33.75	\$26.27	\$29.14	\$22.84	\$47.56	\$22.43	\$22.02	\$31.94	\$30.04	\$25.63	\$42.78	\$39.61	\$43.23	\$39.30	\$15.31	\$21.10	\$12.83
5	\$53.62	\$28.19	\$31.75	\$18.36	\$24.91	\$34.60	\$26.92	\$29.87	\$23.41	\$48.75	\$22.99	\$22.57	\$32.74	\$30.79	\$26.27	\$43.84	\$40.60	\$44.31	\$40.29	\$15.69	\$21.63	\$13.15
6	\$54.93	\$28.88	\$32.53	\$18.80	\$25.51	\$35.44	\$27.58	\$30.60	\$23.98	\$49.94	\$23.55	\$23.13	\$33.53	\$31.54	\$26.91	\$44.91	\$41.59	\$45.40	\$41.27	\$16.08	\$22.15	\$13.48
7	\$56.24	\$29.57	\$33.30	\$19.25	\$26.12	\$36.28	\$28.24	\$31.33	\$24.55	\$51.13	\$24.11	\$23.68	\$34.33	\$32.29	\$27.55	\$45.98	\$42.58	\$46.48	\$42.25	\$16.46	\$22.68	\$13.80
8	\$57.55	\$30.26	\$34.08	\$19.70	\$26.73	\$37.13	\$28.89	\$32.06	\$25.12	\$52.32	\$24.67	\$24.23	\$35.13	\$33.04	\$28.19	\$47.05	\$43.57	\$47.56	\$43.23	\$16.84	\$23.21	\$14.12
9	\$58.85	\$30.95	\$34.85	\$20.15	\$27.34	\$37.97	\$29.55	\$32.79	\$25.69	\$53.51	\$25.24	\$24.78	\$35.93	\$33.79	\$28.84	\$48.12	\$44.56	\$48.64	\$44.22	\$17.22	\$23.74	\$14.44
10	\$60.16	\$31.63	\$35.62	\$20.59	\$27.94	\$38.82	\$30.21	\$33.52	\$26.26	\$54.70	\$25.80	\$25.33	\$36.73	\$34.54	\$29.48	\$49.19	\$45.55	\$49.72	\$45.20	\$17.61	\$24.26	\$14.76
11	\$61.47	\$32.32	\$36.40	\$21.04	\$28.55	\$39.66	\$30.86	\$34.25	\$26.84	\$55.89	\$26.36	\$25.88	\$37.53	\$35.29	\$30.12	\$50.26	\$46.54	\$50.80	\$46.18	\$17.99	\$24.79	\$15.08
12	\$62.78	\$33.01	\$37.17	\$21.49	\$29.16	\$40.50	\$31.52	\$34.97	\$27.41	\$57.07	\$26.92	\$26.43	\$38.32	\$36.04	\$30.76	\$51.33	\$47.53	\$51.88	\$47.16	\$18.37	\$25.32	\$15.40
13	\$64.09	\$33.70	\$37.95	\$21.94	\$29.77	\$41.35	\$32.18	\$35.70	\$27.98	\$58.26	\$27.48	\$26.98	\$39.12	\$36.79	\$31.40	\$52.40	\$48.52	\$52.96	\$48.15	\$18.76	\$25.85	\$15.72
14	\$65.39	\$34.38	\$38.72	\$22.38	\$30.37	\$42.19	\$32.83	\$36.43	\$28.55	\$59.45	\$28.04	\$27.53	\$39.92	\$37.54	\$32.04	\$53.47	\$49.51	\$54.04	\$49.13	\$19.14	\$26.37	\$16.04
15	\$66.70	\$35.07	\$39.50	\$22.83	\$30.98	\$43.04	\$33.49	\$37.16	\$29.12	\$60.64	\$28.60	\$28.08	\$40.72	\$38.30	\$32.68	\$54.54	\$50.50	\$55.12	\$50.11	\$19.52	\$26.90	\$16.36
16	\$68.01	\$35.76	\$40.27	\$23.28	\$31.59	\$43.88	\$34.15	\$37.89	\$29.69	\$61.83	\$29.16	\$28.63	\$41.52	\$39.05	\$33.32	\$55.61	\$51.49	\$56.20	\$51.10	\$19.90	\$27.43	\$16.68
17	\$69.32	\$36.45	\$41.05	\$23.73	\$32.20	\$44.72	\$34.80	\$38.62	\$30.26	\$63.02	\$29.72	\$29.18	\$42.32	\$39.80	\$33.96	\$56.68	\$52.48	\$57.28	\$52.08	\$20.29	\$27.96	\$17.01
18	\$70.62	\$37.13	\$41.82	\$24.18	\$32.80	\$45.57	\$35.46	\$39.35	\$30.83	\$64.21	\$30.28	\$29.73	\$43.12	\$40.55	\$34.60	\$57.75	\$53.47	\$58.37	\$53.06	\$20.67	\$28.48	\$17.33
19	\$71.93	\$37.82	\$42.59	\$24.62	\$33.41	\$46.41	\$36.12	\$40.07	\$31.40	\$65.40	\$30.84	\$30.28	\$43.91	\$41.30	\$35.24	\$58.82	\$54.46	\$59.45	\$54.04	\$21.05	\$29.01	\$17.65
20	\$73.24	\$38.51	\$43.37	\$25.07	\$34.02	\$47.25	\$36.77	\$40.80	\$31.97	\$66.59	\$31.40	\$30.83	\$44.71	\$42.05	\$35.88	\$59.89	\$55.45	\$60.53	\$55.03	\$21.44	\$29.54	\$17.97
21	\$74.55	\$39.20	\$44.14	\$25.52	\$34.63	\$48.10	\$37.43	\$41.53	\$32.55	\$67.78	\$31.96	\$31.38	\$45.51	\$42.80	\$36.52	\$60.95	\$56.44	\$61.61	\$56.01	\$21.82	\$30.07	\$18.29
22	\$75.86	\$39.88	\$44.92	\$25.97	\$35.23	\$48.94	\$38.09	\$42.26	\$33.12	\$68.96	\$32.53	\$31.93	\$46.31	\$43.55	\$37.17	\$62.02	\$57.43	\$62.69	\$56.99	\$22.20	\$30.59	\$18.61
23	\$77.16	\$40.57	\$45.69	\$26.41	\$35.84	\$49.79	\$38.74	\$42.99	\$33.69	\$70.15	\$33.09	\$32.49	\$47.11	\$44.30	\$37.81	\$63.09	\$58.42	\$63.77	\$57.97	\$22.58	\$31.12	\$18.93
24	\$78.47	\$41.26	\$46.47	\$26.86	\$36.45	\$50.63	\$39.40	\$43.72	\$34.26	\$71.34	\$33.65	\$33.04	\$47.91	\$45.05	\$38.45	\$64.16	\$64.85	\$64.85	\$58.96	\$22.97	\$31.65	\$19.25
25	\$79.78	\$41.95	\$47.24	\$27.31	\$37.06	\$51.47	\$40.06	\$44.45	\$34.83	\$72.53	\$34.21	\$33.59	\$48.70	\$45.80	\$39.09	\$65.23	\$65.93	\$65.93	\$59.94	\$23.35	\$32.18	\$19.57
26	\$81.09	\$42.64	\$48.02	\$27.76	\$37.66	\$52.32	\$40.71	\$45.17	\$35.40	\$73.72	\$34.77	\$34.14	\$49.50	\$46.56	\$39.73	\$66.30	\$61.39	\$67.01	\$60.92	\$23.73	\$32.70	\$19.89
27	\$82.40	\$43.32	\$48.79	\$28.20	\$38.27	\$53.16	\$41.37	\$45.90	\$35.97	\$74.91	\$35.33	\$34.69	\$50.30	\$47.31	\$40.37	\$67.37	\$62.38	\$68.09	\$61.90	\$24.11	\$33.23	\$20.21

CITY OF CUMBERLAND, WISCONSIN

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September 30, 2026

TO: Mayor Shoemaker and Finance Committee
FROM: Randy Reeg, City Administrator
RE: Consolidation of Utility Admin Positions on Salary Matrix

One of the pathologies identified subsequent to the recent implementation and adoption of our salary matrix is related to the Utility Office Assistant and Utility Billing Clerk positions. Based on our job descriptions, the Utility Billing Clerk position carries more responsibility than the Utility Office Assistant position, but the pay levels are reversed on our salary matrix. In reviewing actual job duties and responsibilities, we don't truly have two unique positions. There is actually full overlap in job knowledge, abilities and responsibility levels—but with separation of duties for routine daily tasks. I proposed that we eliminate the two separate positions, instead creating one called Utility Financial & Account Specialist. I would use the higher of the two pay scales for the compensation.