

City of Amery 2026 Annual Budget

TABLE OF CONTENTS

Reader's Guide	4
Introduction	6
Demographics	8
History of the City	13
Organizational Structure	15
Basis of Budgeting	16
Budgeting Process	18
Financial Policies	20
Executive Summary	22
Priorities and Issues	25
Personnel Changes	26
Long-Range Operating Plan	27
Funds Summary Overview	29
Funding Sources Overview	30
Revenue Sources	32
General Fund	69
Library Fund	85
Water Fund	94
Sewer Fund	104
Tax Increment Districts	114
City Departments	130
Administration	132
Police	150
Fire Department	156
Public Works	167
Parks, Recreation, and Culture	184
Amery Area Public Library	196
Water Utility	203
Sewer Utility	214
Capital Improvement Plan	231
City of Amery, Wisconsin	232
Table of Contents	233
Long Range Capital Improvement Planning Introduction/Manual	234
Query CIP Process/Timeline	236
CIP Components (Tabs)	237
Capital Improvement Plan Policy Information	239
Capital Improvement Plan Summary Information	241
City of Amery 2026-2030 Capital Improvement Plan	243
Capital Improvement Program Department Summaries/Justifications / Center Street Exte	247
Street Sweeper	259
Shop Parking Lot	260
Backhoe	261
Dump Truck	262
Airport Capital Improvement Plan	263
Construction Snow Removal Equipment Building	264
Parking Lot Replacement	265
Construct Terminal Building	266

City Administration Capital Improvement Plan	267
Sump Pump Replacement	268
Computer Replacements	269
Zoning Code Rewrite	270
Wayfinding	271
Election Machines	272
City Hall Elevator	273
Police Department Capital Improvement Plan	274
Squad Car Replacement	275
Speed Trailer	276
Water Utility Capital Improvement Plan	277
Meter Upgrades	278
Public Works Shop Parking Lot	279
Water Truck	280
Water Tower Cleaning and Painting	281
Parks and Facilities Capital Improvement Plan	282
South Twin Park Playground	283
Parks Truck	284
North Park Redesign	285
Mower Replacement	286
Library Capital Improvement Plan	287
Book Shelves	288
2026 Capital Improvement Plan Proposed Budget Funding	289
2026 Recommended Budget Capital Expenditure Funding / 2026-2030 Capital Improvement	290
Capital Improvement Plan Beyond 2030	295
Important Disclosures	297
Debt By Fund	298
Debt By Type	301
Appendix	309
Glossary	310

Guide to Reading the Budget

Governmental Accounting

Governmental accounting is different from business activity or enterprise accounting, where a single set of accounting books are kept for the enterprise. Instead, a separate set of books or "funds" are maintained. The fund system is geared towards the governmental budgetary system, which accounts for activities on a periodic or budgetary basis. A governmental entity such as a city is not considered as a single entity for accounting or financial reporting purposes; rather, it is considered to be a collection of separate accounting entities referred to as funds. The funds are reported both separately and collectively in summary statements in financial reports. In addition to the individual fund statements, the summary statements should be reviewed for the overall City's financial position.

Governmental Accounting Terminology

Each of the City's funds is considered a separate accounting entity with a self-balancing set of accounts that records assets, liabilities, fund equity, revenues, and expenditures.

Assets: Resources owned or held by the City which have monetary value. Assets are accounted for on the Balance Sheet.

Liabilities: Obligations of the City from past transactions or events. Liabilities are accounted for on the balance sheet.

Fund Balance: The Fund balance, or excess of current assets over current liabilities, represents the cumulative effect of revenues and other financing sources over expenditures and other financing uses. The equity, or accumulated fund balance, can be used to finance budgetary expenditures at the Common Council's discretion.

Reserve: An account used to indicate that a portion of a fund's balance is legally restricted for a specific purpose and is, therefore, not available for general appropriation. The General Fund Reserve is set aside to take care of future needs and also act as a cushion when economic conditions result in lower than expected revenues.

Revenues: Funds the government receives as income. Revenues include items such as tax payments, fees from specific services, receipts from other governments, fines, forfeitures, grants, shared revenues, and interest income.

Expenditures: The amounts authorized by the Common Council to incur obligations and make payments out of City funds.

Description of Funds

Funds are established and segregated for the purpose of recording specific programs or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

The following types of funds are used by the City of Amery:

General Fund: As the City's primary operating fund, the General Fund is used to account for all revenues *not* accounted for elsewhere in the Budget. Except for grant revenues restricted for specific purposes, General Fund resources can be utilized for any legitimate governmental purpose.

General Fund revenues include property tax, licenses, permits, fines and forfeitures, transfers from other governmental agencies, and fees for service.

Departmental budgets funded by the General Fund include the City Council, Administration, Police Department, Fire Department, and a majority of the Public Works Department.

Enterprise Funds: Also called propriety funds, operate like a business by charging fees (rates) for services (water and sewer) that cover their own costs.

Library Fund: The Amery Area Library operates with a fund outside the City General Fund. The Library receives funding from two primary sources: the City General Fund and from the State of Wisconsin Act 150. Usage of the Library fund is determined by the Amery Area Public Library Board, rather than the Amery Common Council.

Capital Improvement Funds: Capital Improvement Funds are used to account for the purchase or construction of major capital projects which are not financed by proprietary or special assessment funds.

Debt Service Funds: Debt Service Funds are used to account for debt payments owed by the City.

Tax Increment District Funds: A Tax Increment District (TID) fund uses future property tax increases (increments) on a specific area to finance redevelopment, public infrastructure (roads, sewers, parks), or blight removal, instead of those new taxes going to general services; the "base" tax value goes to traditional services, while the "increment" (taxes on new value) funds the district's projects like new streets or sewers, stimulating growth where development wouldn't otherwise happen.

Transmittal Letter

To the Honorable Mayor, City Council, and Residents of Amery:

I am pleased to present the proposed 2026 Annual Budget for the City of Amery. This budget represents a balanced, fiscally responsible plan designed to maintain and enhance core city services, invest in our community's infrastructure, and proactively address inflationary pressures. It reflects our commitment to fiscal stewardship while ensuring we continue to provide the high-quality services needed to maintain a safe, welcoming, and well-maintained city.

Budget Overview

The proposed 2026 General Fund budget is balanced at **\$4,865,328**, representing a **6.91% increase** over the 2025 adopted budget. This financial plan prioritizes essential services while managing cost increases through a realistic approach to operating expenditures. Key highlights of the 2026 budget include:

- **Public Safety:** Allocating **\$1,631,564** to ensure our police and fire departments remain well-equipped and staffed, keeping our community safe.
- **Public Works:** Dedicating **\$817,197** to street maintenance, snow removal, and park upkeep, ensuring our infrastructure remains reliable.
- **Capital Investment:** A **\$625,000** allocation to the Capital Projects Fund to address planned improvements to city infrastructure and equipment.
- **Personnel:** A proposed **5% Cost of Living Adjustment (COLA)** to maintain equity among employees and promote the City of Amery as an employer of choice in the region.
- **Debt Service:** Allocating **\$878,799** to meet general long-term debt obligations and minimize future interest payments.

Aligning with *Amery's Tomorrow Today*

This budget serves as a primary tool to implement the vision established in the **2045 Comprehensive Plan, *Amery's Tomorrow Today***. The Comprehensive Plan challenges us to preserve our small-town charm while embracing thoughtful growth. The 2026 budget advances several key strategies outlined in the plan:

- **Quality of Life & Recreation:** Continued funding for our **Library (\$218,000)** and **Culture, Recreation, and Education (\$285,887)** supports the Comprehensive Plan's goal of enhancing parks, trails, and community spaces for residents of all ages.
- **Infrastructure Reliability:** Allocations for the Water Utility (**\$554,172**) and Sewer Utility (**\$1,183,623**) support the maintenance of existing mains and the completion of the Wastewater Treatment Plant project, ensuring our utilities can support future housing and economic development.
- **Strategic Growth:** By investing in capital projects and maintaining fiscal health, we are laying the groundwork to support the Comprehensive Plan's vision of a thriving city where families and businesses flourish.

Fiscal Responsibility

The 2026 budget proposes a city tax levy of **\$2,713,499**, resulting in a tax rate of **\$11.1892 per \$1,000** of assessed value. This adjustment is necessary to offset inflation, meet contractual obligations, and maintain the City's debt service payments. We remain committed to efficiency, with operating expenditures increasing by only 0.65% over 2025, demonstrating our dedication to performing work in the most cost-effective manner possible.

Conclusion

As we move into 2026, this budget positions Amery to navigate future challenges while capitalizing on opportunities for growth. It aligns our daily operations with the long-term vision of our Comprehensive Plan, ensuring that every dollar spent contributes to a thriving, resilient, and welcoming Amery.

I recommend that the City Council adopt the proposed 2026 budget as presented.

Respectfully submitted,

Alex Mansfield
City Administrator
City of Amery, Wisconsin

Demographics

Demographic data is vital for financial planning because it helps communities anticipate future needs and ensure services, infrastructure, and policies are aligned with population trends, age distribution, and economic outlook.

Population



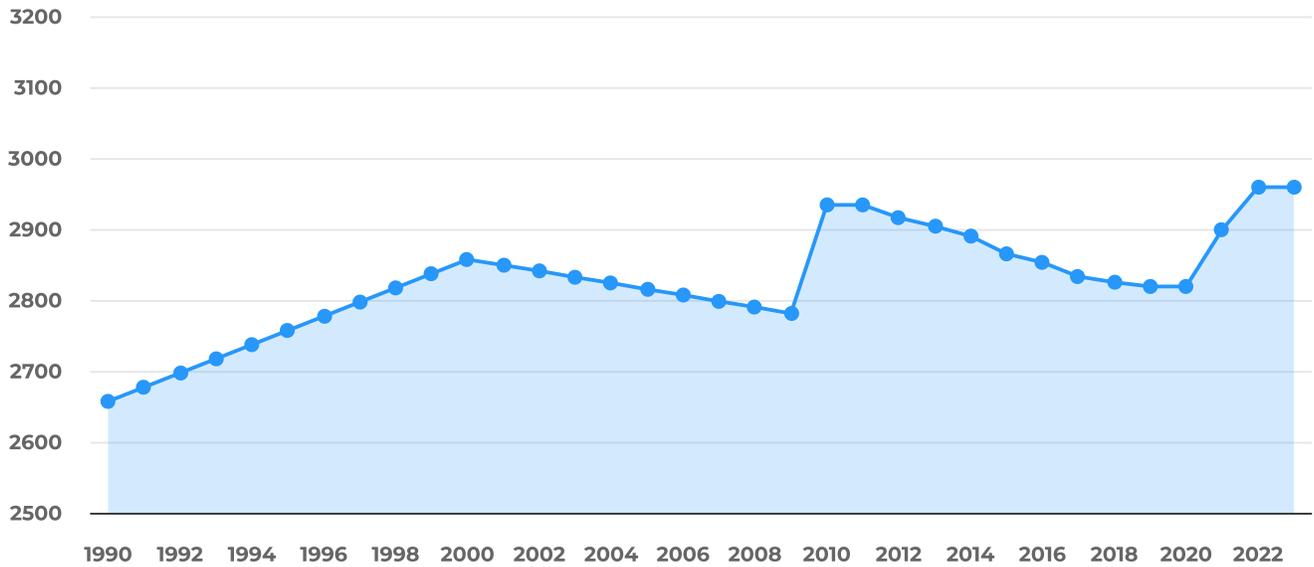
TOTAL POPULATION

2,959

0.00%
vs. 2022

GROWTH RANK

953 out of **1852** Municipalities in Wisconsin



** Data Source: U.S. Census Bureau American Community Survey 5-year Data and the 2020, 2010, 2000, and 1990 Decennial Censuses*



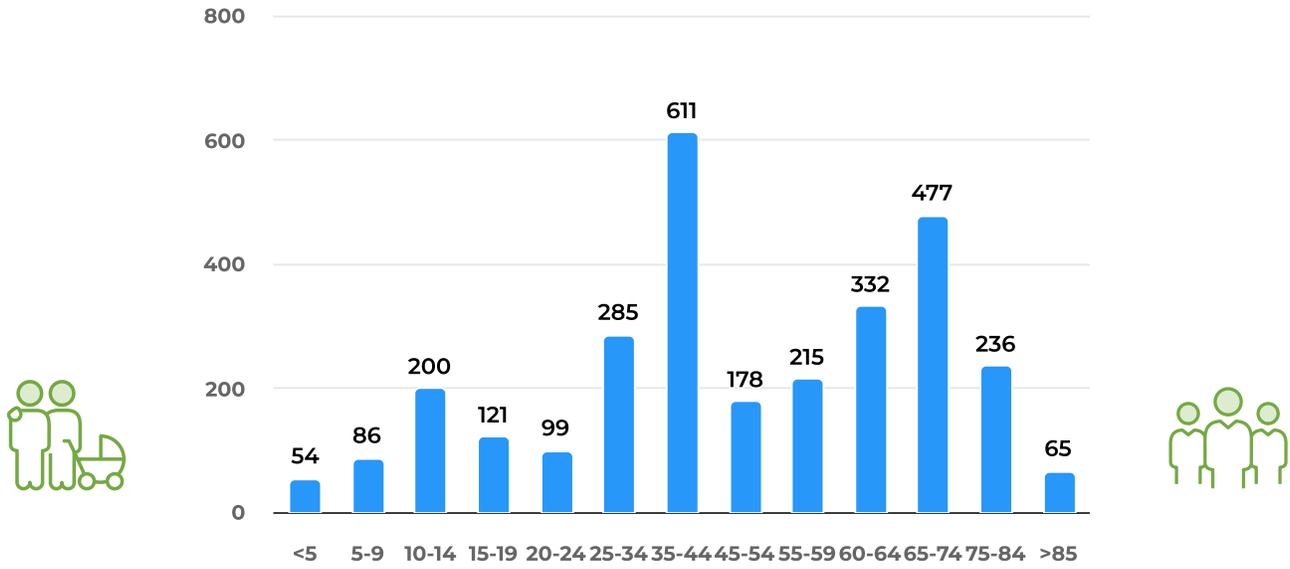
DAYTIME POPULATION

4,210

Daytime population represents the effect of persons coming into or leaving a community for work, entertainment, shopping, etc. during the typical workday. An increased daytime population puts greater demand on host community services which directly impacts operational costs.

** Data Source: American Community Survey 5-year estimates*

POPULATION BY AGE GROUP



Aging affects the needs and lifestyle choices of residents. Municipalities must adjust and plan services accordingly.

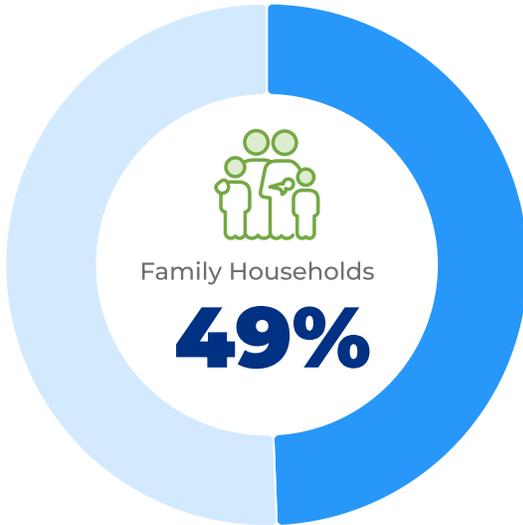
** Data Source: American Community Survey 5-year estimates*

Household

TOTAL HOUSEHOLDS

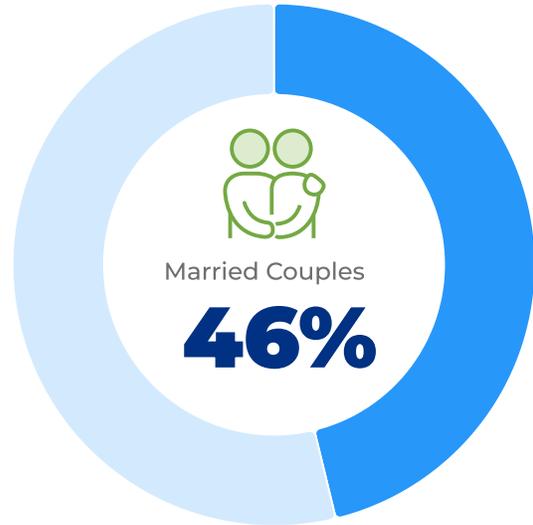
1,325

Municipalities must consider the dynamics of household types to plan for and provide services effectively. Household type also has a general correlation to income levels which affect the municipal tax base.



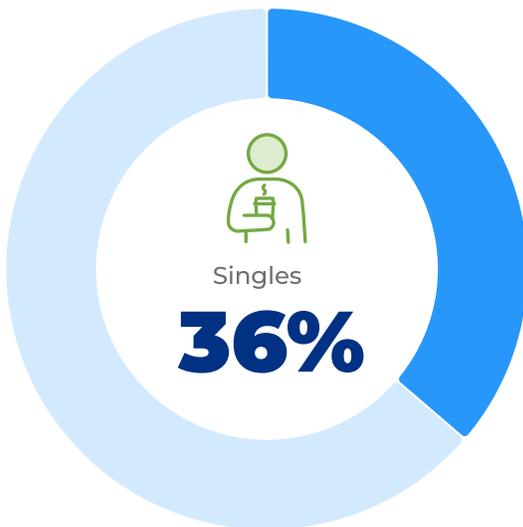
-6%

lower than state average



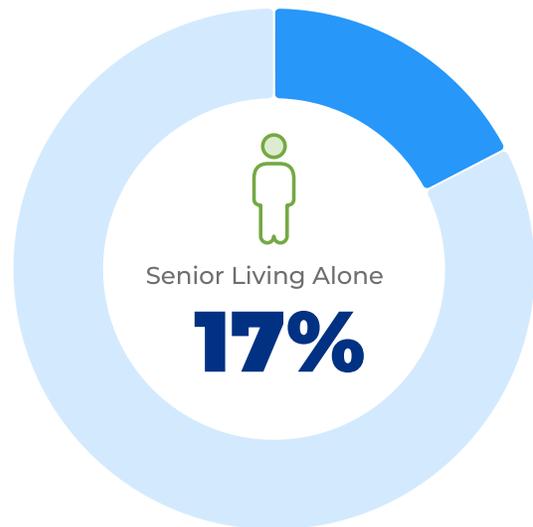
-5%

lower than state average



24%

higher than state average



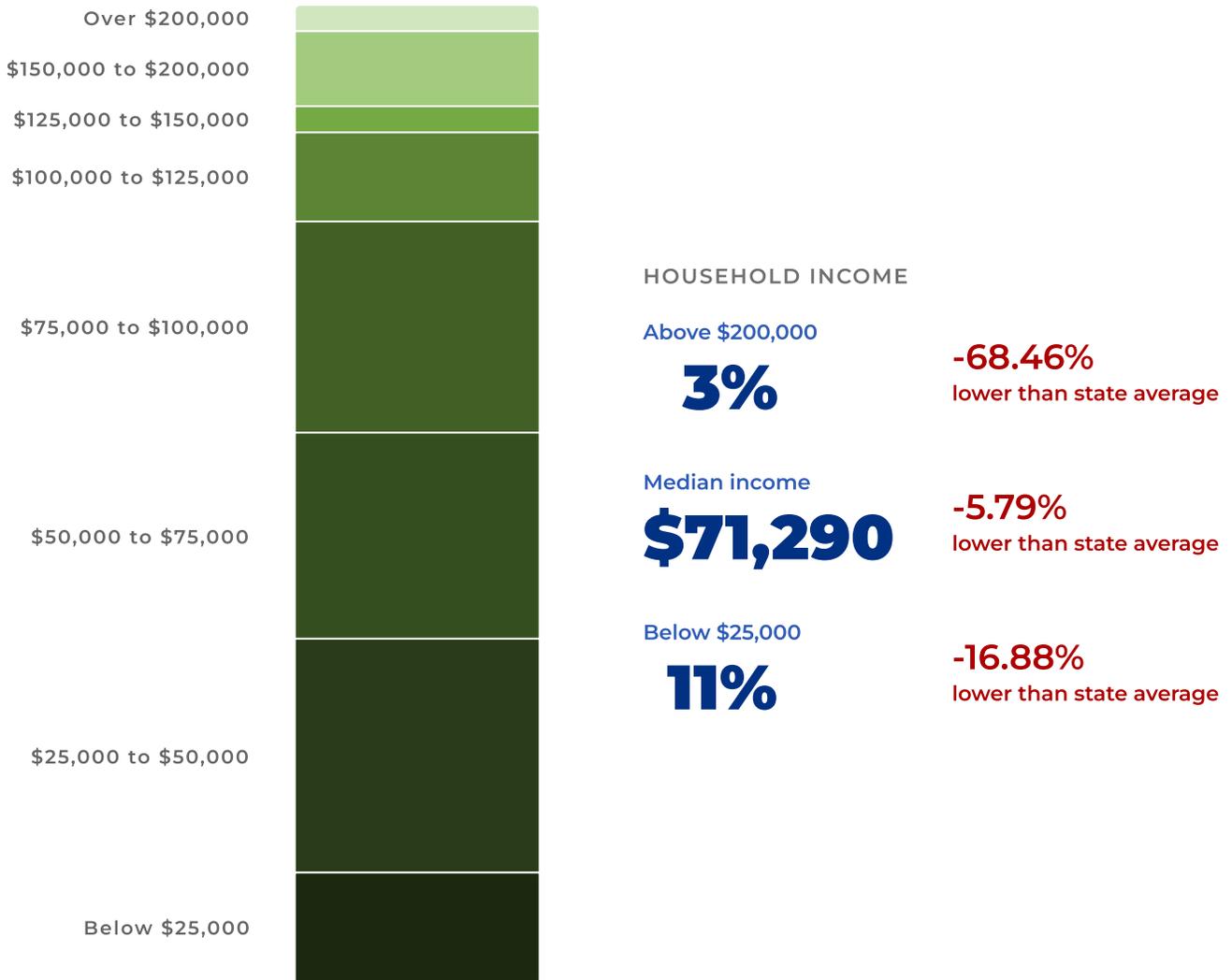
37%

higher than state average

** Data Source: American Community Survey 5-year estimates*

Economic

Household income is a key data point in evaluating a community's wealth and spending power. Pay levels and earnings typically vary by geographic regions and should be looked at in context of the overall cost of living.



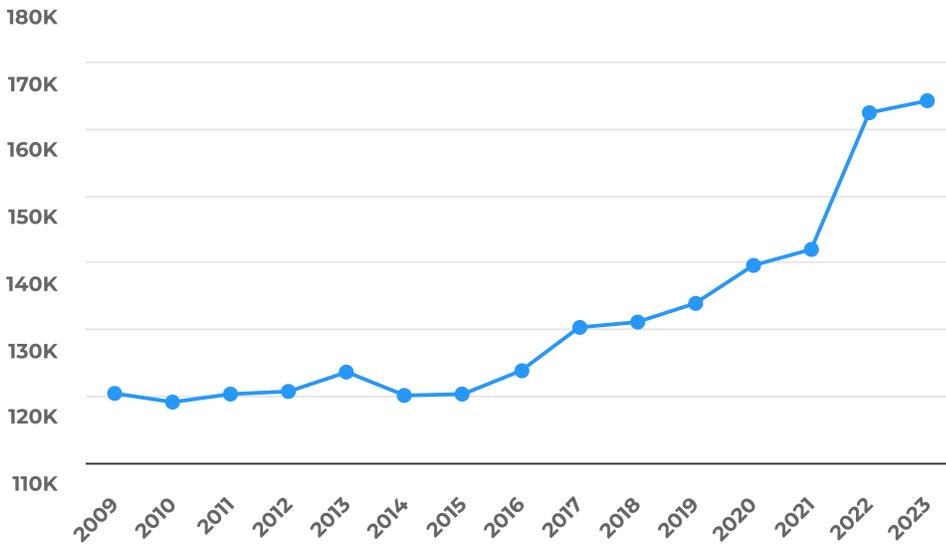
* Data Source: American Community Survey 5-year estimates

Housing



2023 MEDIAN HOME VALUE

\$164,300



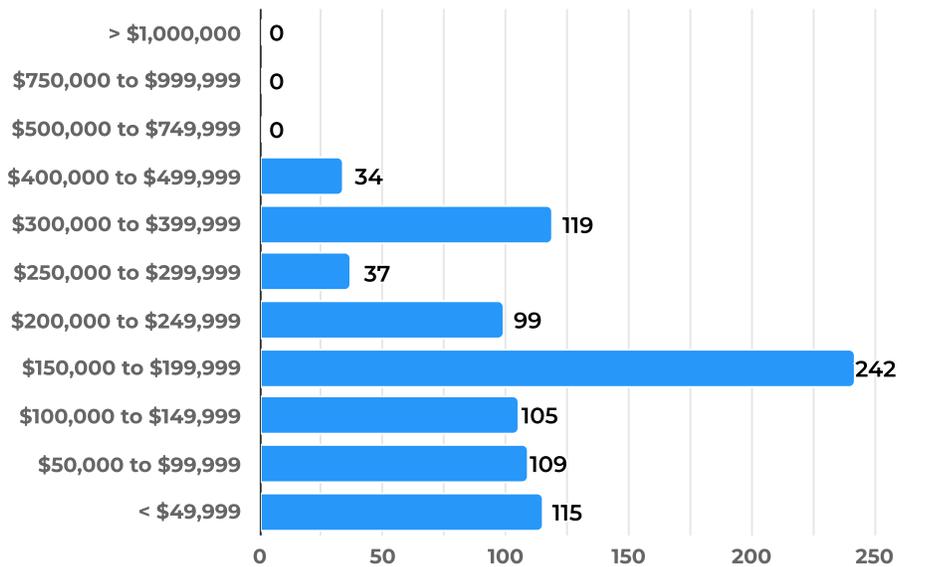
* Data Source: 2023 US Census Bureau, American Community Survey. Home value data includes all types of owner-occupied housing.

HOME OWNERS VS RENTERS



* Data Source: 2023 US Census Bureau, American Community Survey. Home value data includes all types of owner-occupied housing.

HOME VALUE DISTRIBUTION



* Data Source: 2023 US Census Bureau, American Community Survey. Home value data includes all types of owner-occupied housing.

The Heritage of the City of Lakes

The story of Amery, Wisconsin, is a testament to the enduring relationship between a community and its natural environment. Known affectionately as the "**City of Lakes**," Amery's identity is inextricably linked to the sparkling waters of the Apple River and the trio of lakes—North Twin, South Twin, and Pike—that cradle the downtown district. This narrative outlines the evolution of our city from a rugged wilderness outpost to a modern hub of commerce and culture.

The Confluence of Nature and Opportunity (Pre-1880s)

Long before the first structures were erected, the area now known as Amery was a seasonal home and hunting ground for the **Ojibwe and Dakota** peoples. The Apple River served as a vital artery for travel and sustenance. By the mid-19th century, the vast white pine forests of Northwest Wisconsin drew the attention of the burgeoning timber industry.

The Timber Boom and the Soo Line (1880–1910)

Amery's formal existence was solidified by the arrival of the "iron horse." In the 1880s, the **Minneapolis, St. Paul, and Sault Ste. Marie Railroad** (commonly known as the **Soo Line**) surveyed a route through the Apple River valley. The city was officially platted in 1887 and named in honor of **William Amery**, a prominent official.

With the railroad providing a direct link to the markets of Minneapolis and St. Paul, Amery transformed overnight. Sawmills dominated the shoreline of the Twin Lakes, and the air was thick with the scent of freshly cut pine. In **1887**, Amery was incorporated as a village, and by **1919**, its rapid growth and civic maturity led to its official incorporation as a city.

Agricultural Evolution (1910–1950)

As the primary timber stands were depleted, the local economy underwent a profound shift. The rugged loggers were replaced by industrious dairy farmers. The rich soil of Polk County proved perfect for grazing, and Amery transitioned into a vital agricultural center.

During this era, the city became a leader in dairy production. The **Amery Cooperative Creamery** was a cornerstone of the local economy, helping the region earn a reputation for high-quality butter and cheese. This period also saw the establishment of the city's first municipal infrastructure—water systems, electrical grids, and paved streets—laying the groundwork for the modern city services we manage today.

Industrial Diversification and Resilience (1950–2000)

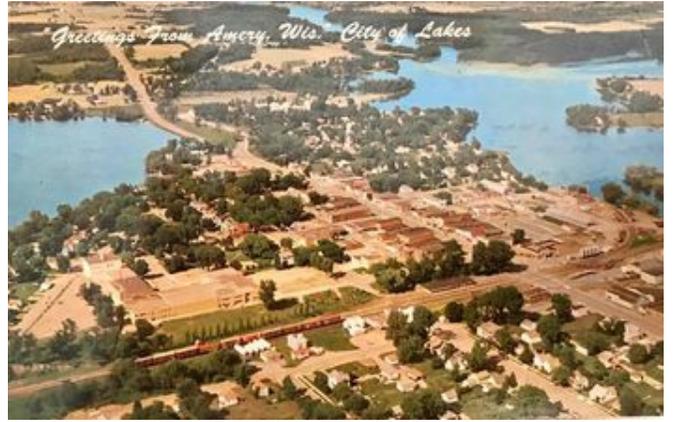
The post-World War II era required Amery to reinvent itself once again. While agriculture remained important, the city actively sought to diversify its industrial base to ensure long-term stability. The arrival of manufacturing firms, such as specialized plastics and medical device manufacturers, brought a new wave of middle-class prosperity to the valley.

Throughout the late 20th century, the city prioritized community life. The development of **York Park**, the preservation of the **Apple River flowage**, and the conversion of abandoned rail lines into the **Stower Seven Lakes State Trail** reflected a commitment to quality of life that remains a hallmark of Amery's civic philosophy.

Amery Today: Stewardship and Vision

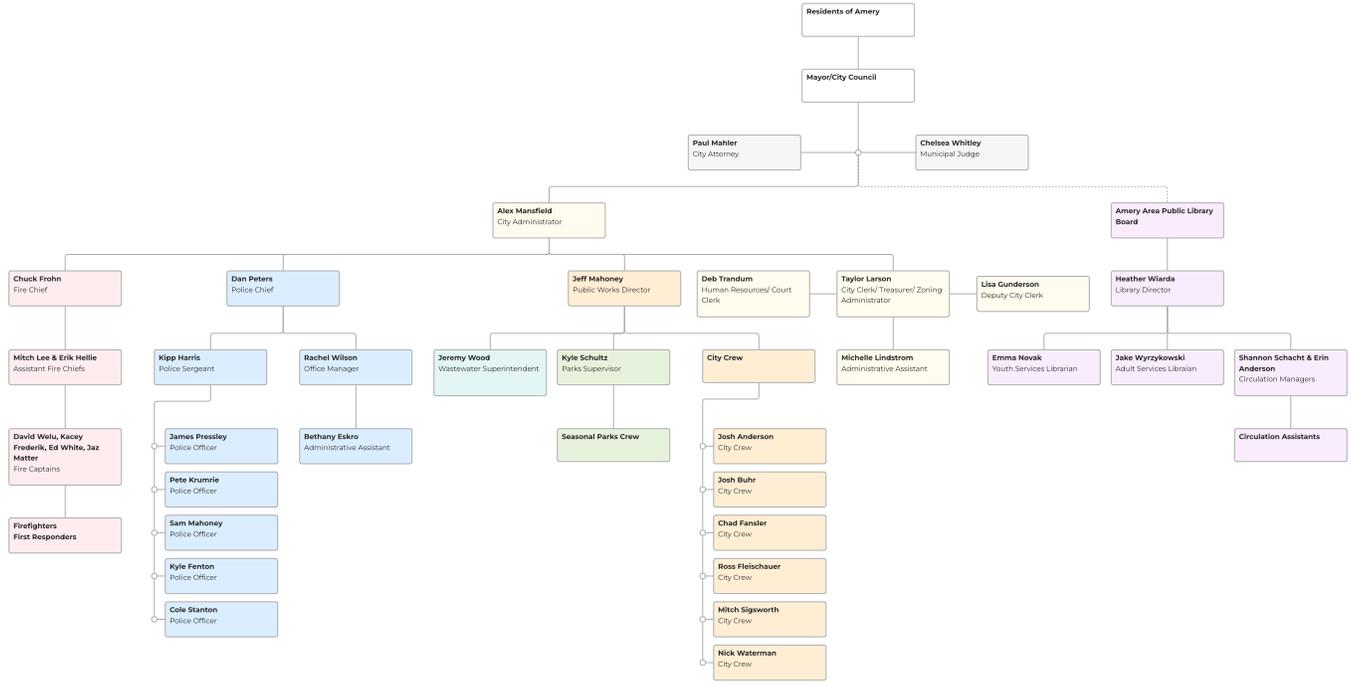
As we look at the current fiscal year, the City of Amery stands as a beacon of balanced growth. We are a community that honors its industrial and agricultural roots while embracing a future defined by high-tech manufacturing, healthcare excellence, and premier outdoor recreation.

Our history is not merely a record of the past, but a roadmap for the future. The same spirit of innovation that brought the railroad here in 1887 and the same resilience that transitioned us from timber to technology continues to drive our municipal planning.



Organizational Chart

City of Amery Organization



Basis of Budgeting

In Budgeting, the City of Amery uses two different accounting measures:

Governmental Fund Budgets

Governmental Funds are budgeted using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are budgeted when they are expected to be both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. For this purpose, the City considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures are budgeted when the related fund liability will be incurred, except for unmatured interest on long-term debt, claims, judgments, compensated absences, and pension expenditures.

Property taxes are budgeted as revenues for the year after they are levied, when services financed by the levy are being provided. Intergovernmental aid and grants are budgeted as revenues in the period the City is entitled to the resources and the amounts are anticipated to be available.

Special Assessments and other general revenues such as fines and forfeitures, inspection fees, and recreation fees are budgeted as revenues when they are expected to become measurable and available as current assets.

Enterprise Fund Budgets

The Water and Sewer Utility enterprise fund is budgeted using the economic resources measurement focus and the accrual basis of accounting. Revenues are budgeted when they are expected to be earned and/or the services provided, and expenses are budgeted when the liability is expected to be incurred or an economic asset used.

The basis of accounting used for the City's governmental and proprietary fund audited financial statements is the same as described above.

Methodologies

A hybrid approach is utilized for establishing both revenues and expenditures for the next budget year. A combination of government-provided estimates, trend analysis, and projections incorporating known changes and actual values are used to determine each line item.



Budgeting Process

City of Amery Ordinance Chapter 55 governs the annual budget development process.

Departmental estimates. Annually, at a time specified by the Mayor, each officer, department, board and committee shall file with the City Administrator/Clerk-Treasurer an itemized statement of disbursements made to carry out the powers and duties of such officer, department, board or committee during the preceding fiscal year, and a detailed statement of the receipts and disbursements on account of any special fund under the supervision of such officer, department, board or committee during such year, and of the conditions and management of such fund; also detailed estimates of the same matters for the current fiscal year and for the ensuing fiscal year. Such statements shall be presented in the form prescribed by the City and shall be designated as "Departmental Estimates," and shall be as nearly uniform as possible for the main division of all departments.

Preparation of proposed budget. The City Administrator/Clerk-Treasurer shall annually prepare and submit to the City Council a proposed budget presenting a financial plan for conducting City affairs for the ensuing fiscal year. The City Administrator/Clerk-Treasurer shall consider such departmental estimates in consultation with the department head and recommend a budget amount for such department or activity.

Proposed budget. On or before November 1, the City Council shall prepare and submit for consideration a proposed budget presenting a financial plan for conducting the affairs of the City for the ensuing calendar year. The budget shall include the following information:

1. The expense of conducting each department and activity of the City for the ensuing fiscal year and last preceding fiscal year, with reasons provided for increase and decrease recommended as compared with appropriations for the current year.
2. An itemization of all anticipated income from the City from sources other than general property taxes and bonds issued, with a comparative statement of the amounts received by the City from each of the same or similar sources for the last preceding and current fiscal year.
3. An estimate of the amount of money to be raised from general property taxes which, with income from other sources, will be necessary to meet the proposed expenditures.
4. Such other information as may be required by the City Council and by state law.

Copies of budget. The City Administrator/Clerk-Treasurer shall provide a reasonable number of copies of the budget summary thus prepared for distribution to citizens. The entire fiscal budget shall be available for public inspection in the office of the City Administrator/Clerk-Treasurer during regular office hours.

Hearing. The City Administrator/Clerk-Treasurer shall submit to the Council at the time the annual budget is submitted the draft of an appropriation ordinance providing for the expenditures proposed for the ensuing fiscal year. Upon the submission of the proposed appropriation ordinance to the Council, it shall be deemed to have been regularly introduced therein. A summary of such budget and notice of the time and place where such budget in detail is available for public inspection and notice of the time and place for holding the public hearing thereof shall be published in the official newspaper of the City at least 15 days prior to the time of such public hearing. Not less than 15 days after the publication of the proposed budget and the notice of hearing thereof, the public hearing shall be held at the time and place stipulated, at which time any resident or taxpayer of the City shall have an opportunity to be heard on the proposed budget. The budget hearing may be adjourned from time to time.

A majority vote of the City Council is required to adopt the proposed budget and a vote of 3/4 of the Council is necessary to adopt the appropriations budget.

Changes in Budget. The Council may, at any time, by a 2/3 vote of the entire membership, transfer any portion of an unencumbered balance of an appropriation to any other purpose or object.

City Funds to be spent in accordance with appropriation. No money shall be drawn from the treasury of the City, nor shall any obligation for the expenditure of money be incurred, except in pursuance of the annual appropriation in the adopted budget or when changed as authorized. At the close of each fiscal year, any unencumbered balance of an appropriation shall revert to the general fund and shall be subject to re-appropriation, but appropriations may be made by the City Council, to be paid out of the income of the current year, in furtherance of improvements or other objects or works which will not be completed within such year, and any such appropriation shall continue in force until the purpose for which it was made shall have been accomplished or abandoned.

- **May 2025**
Discussion with the Common Council on Budget Priorities for upcoming year.
- **June 2025**
City Departments prepare their requested budgets and review them with the City Administrator.
- **July 2025**
City Administrator prepares the proposed annual budget
- **August 2025**
Finance Committee reviews proposed annual budget.
- **September 2025**
Council Finance, Personnel, and Public Safety Committees review proposed annual budget and capital improvement plan.
- **November 2025**
Council Holds Public Hearing and Considers Amendments.
- **November 2025**
Council approval annual budget.



Financial Policies

Section 1: Budgetary Policies and Balanced Budget Definition

The City of Amery adopts a conservative and prudent approach to budgeting to ensure long-term fiscal stability. The budget serves as the primary tool for financial planning and control.

Definition of a Balanced Budget

The City of Amery defines a balanced budget as a financial plan where total expenditures do not exceed the sum of current revenues and available unassigned fund balance. To strictly maintain this balance and prevent operational deficits, the City enforces a Mandatory Fund Transfer Policy. If any operational fund is projected to close the fiscal year with a deficit, the City Administrator and Clerk-Treasurer must initiate a transfer from General Fund reserves or other appropriate sources to cover the shortfall. Any such transfer requires City Council approval and the development of a financial recovery plan to replenish the funds in subsequent years.

Section 2: Fund Balance and Reserve Policy

The City maintains adequate fund balance levels to mitigate financial risk, stabilize taxes, and ensure cash flow during emergencies.

- **General Fund Working Capital:** The City maintains a working capital reserve (current assets less current liabilities) equal to 50% of the General Fund operating budget.
 - *Usage:* These funds are reserved for unforeseen emergencies (e.g., natural disasters, revenue shortfalls) or cash flow needs.
 - *Surplus:* Any projected surplus above the 50% threshold is available for one-time projects or debt reduction as determined during the budget process.
- **Liquidity Goal:** The City aims to maintain a ratio of 2 to 1 for cash and short-term investments versus short-term liabilities.
- **Enterprise Funds:** Utility and other proprietary funds must maintain working capital equal to three months of regular operating expenses.

Section 3: Purchasing and Procurement Policy

The City's purchasing policy ensures the stewardship of public funds through a tiered system of approval authority designed to foster competition and transparency. The City Administrator serves as the designated Purchasing Agent.

Procurement Thresholds

- **Purchases Over \$25,000 (Formal Bid):** Requires formal competitive bidding. The contract is awarded by the City Council to the lowest responsible bidder.
- **\$10,000 – \$25,000 (Written Quotes):** Requires at least three written quotes. The Purchasing Agent is authorized to award these contracts.
- **\$5,000 – \$10,000 (Oral Quotes):** Requires at least three oral quotes, which must be recorded in writing for the file.
- **Under \$5,000 (Small Purchases):** May be made at the discretion of the Department Head or Agent, provided the expenditure is clearly budgeted.

Grant Procurement Authority

- No Match Required: Department heads may apply without prior approval.
- Match up to \$5,000: Requires City Administrator approval if funds can be readjusted within the existing budget.
- Match \$5,001 - \$10,000: Requires City Administrator approval, provided the application does not commit the City to acceptance.
- Match Over \$10,000: Requires City Council approval prior to application.

Section 4: Debt Management Policy

The City utilizes debt financing only when appropriate, ensuring that long-term liabilities do not compromise future financial flexibility.

- **Debt Limits:**
 - Total General Obligation (G.O.) debt shall not exceed 5% of the equalized value of taxable property.
 - Property tax-supported debt service should not exceed 10% of total governmental fund revenues.
- **Repayment Terms:**
 - G.O. Debt: The City targets a repayment period of 10 years or less.
 - Equipment Debt: Repayment should occur within 5 years.
 - Asset Life: The term of any debt must not exceed the useful life of the asset being financed.
- **Transparency:** A public notice is required 14 days prior to any debt issuance, followed by a public hearing before City Council approval.

Section 5: Capital Asset Policy

The City maintains a consistent methodology for tracking tangible and intangible assets to ensure accurate financial reporting.

- **Capitalization Threshold:** Assets are capitalized if they have a useful life greater than one year and an initial value of \$5,000 or more.
- **Infrastructure:** Long-lived assets such as roads, bridges, and water systems are capitalized and depreciated.
- **Valuation:** Assets are recorded at historical cost, including all ancillary costs (e.g., professional fees, freight, installation). Donated assets are recorded at fair market value.
- **Maintenance vs. Improvement:** Routine repairs are expensed annually. Improvements are capitalized only if they exceed \$5,000 and materially extend the asset's life or value.

Section 6: Real Property Disposition

This policy guides the sale or lease of City-owned real estate to ensure it serves the public interest and aligns with the Comprehensive Plan.

- **Sale of Property:**
 - Property may only be sold if the Common Council determines there is no current or future municipal need.
 - An independent appraisal (dated within 1 year) is required before listing.
 - The sale price must be at least 90% of the appraised value unless waived by the Council for a documented public benefit.
- **Lease of Property:**
 - Used for properties with potential future municipal needs or unique facilities (e.g., non-profits, museums).
 - Leases exceeding six months require Common Council approval.

Executive Summary

Overview: The proposed 2026 Annual Budget for the City of Amery is a balanced, fiscally responsible plan totaling \$4,865,328 for the General Fund. This represents a 6.91% increase over the 2025 adopted budget. The budget is designed to maintain and enhance core city services, invest in critical infrastructure, and address inflationary pressures while aligning with the strategic vision of the *2045 Comprehensive Plan*.

Fiscal Highlights:

- Total General Fund Budget: \$4,865,328.
- Tax Levy: The proposed city tax levy is \$2,713,499. This supports general operations (\$1,834,443) and debt service (\$879,056).
- Tax Rate: The proposed tax rate is \$11.1892 per \$1,000 of assessed property value, an increase from \$10.1494 in 2025. This adjustment is necessary to fund debt service obligations and minimize future interest costs.
- Operating Efficiency: Operating expenditures are projected to increase by only 0.65%, reflecting a continued commitment to fiscal discipline and operational efficiency.

Key Expenditures & Strategic Investments: This budget prioritizes essential services and long-term community goals:

- Public Safety (\$1,631,564): Remains the largest General Fund expenditure, ensuring the Police and Fire Departments are fully staffed and equipped to maintain a safe community.
- Public Works (\$817,197): Allocates funds for street maintenance, snow removal, and park upkeep.
- Capital Projects (\$625,000): A transfer to the Capital Projects Fund will support planned improvements to infrastructure and equipment.
- Debt Service (\$878,799): Provides for the repayment of general long-term debt.
- Personnel: Includes a 5% Cost of Living Adjustment (COLA) to maintain wage equity and support recruitment and retention.
- Utility Infrastructure:
 - Water Utility: \$554,172 allocated for maintenance of in-ground water mains.
 - Sewer Utility: \$1,183,623 allocated, including debt service for the Wastewater Treatment Plant project.

Expenditure Summary: 2026 Budgeted vs. 2025 Budgeted

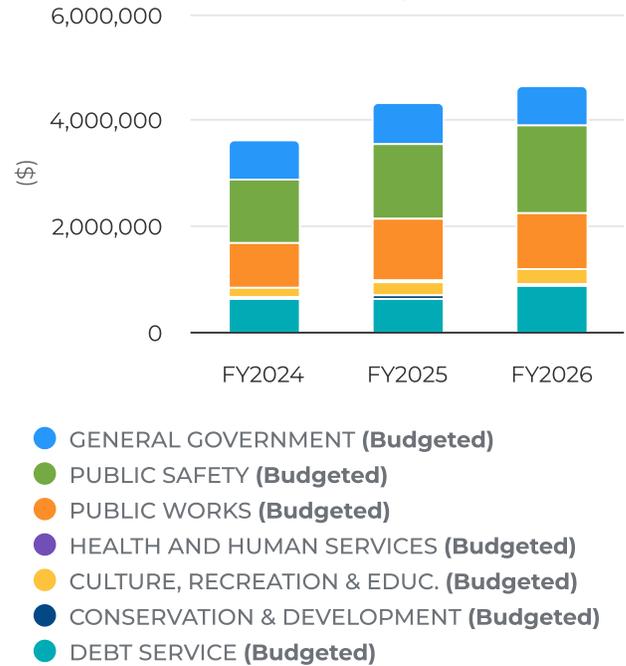
The City of Amery's proposed 2026 total expenditure budget is **\$4,865,328**, marking a **6.91%** increase (\$314,569) over the 2025 budget of \$4,550,759.

The primary drivers of this increase are:

- Debt Service:** A significant increase in the General Long-Term Debt service budget, rising to \$878,799 from \$589,563. This fulfills obligations past capital purchases that were not appropriated and fulfills upcoming needs as identified through the capital improvement plan.
- Operating Services:** Continued investment in core operational areas, with General Government and Public Works expenditures ensuring that essential city services are maintained while supporting the budget increase.

To support the higher spending, the City's tax rate is projected to increase by **10.24%** (from \$10.1494 to \$11.1892 per \$1,000 of assessed value).

General Fund Expenditures by Group per Year



Revenue Summary: 2026 Budgeted vs. 2025 Budgeted

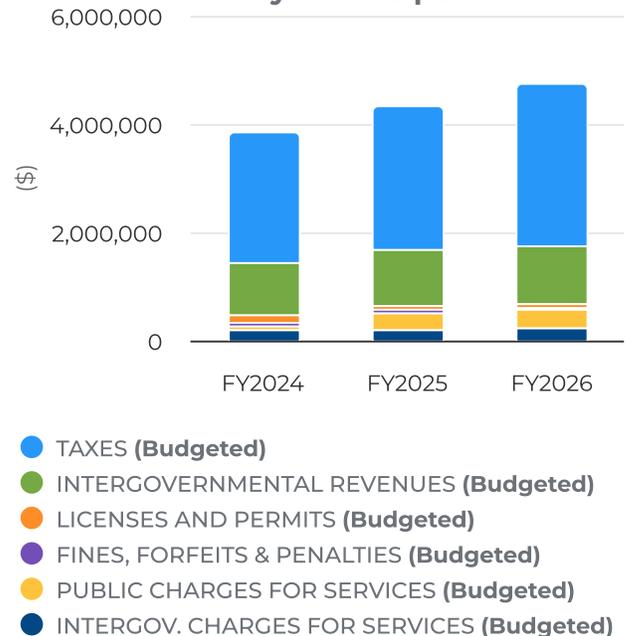
The City of Amery's proposed 2026 total revenues and other sources are budgeted at \$4,865,328, equaling the proposed total expenditures and representing a 6.91% increase (\$314,569) over the 2025 budgeted revenues of \$4,550,759.

The core of the revenue increase is driven by:

- Property Taxes:** General Property Taxes are the primary revenue source, with the budget reflecting a projected increase based on a 10.24% rise in the City's tax rate and a 0.73% increase in the total assessed value.
- Balanced Budget:** Total revenues are set to exactly match total expenditures (\$4,865,328), which aligns with the City's fundamental balanced budget policy.

The increase in property tax revenue ensures sufficient funding for the higher Debt Service and Capital Projects required for 2026.

Revenues by Source per Year



Alignment with the 2045 Comprehensive Plan:

The 2026 budget advances key goals from *Amery's Tomorrow Today*, the City's newly adopted Comprehensive Plan:

- **Enhancing Quality of Life:** Continued support for the Library (\$218,000) and culture/recreation (\$285,887) aligns with the plan's vision for a vibrant, welcoming community. A highlight is the planned addition of a new small-child-focused playground.
- **Supporting Growth:** Investments in utilities and capital projects prepare the City for future housing and economic development, addressing the need for diverse housing options and infrastructure reliability, including a project rewriting the City's zoning codes.
- **Fiscal Stewardship:** The budget's focus on balancing service delivery with cost management supports the plan's goal of thoughtful, sustainable growth.

Priorities and Issues

The 2026 budget translates the Comprehensive Plan's long-range goals into three distinct and financially demanding priorities: proactive infrastructure, enhanced economic vitality, and stable municipal operations.

The most significant financial change from 2025 is the dramatic commitment to Capital Investment, which directly fulfills the High-Priority Comprehensive Plan action to "Use annual capital improvement planning and budget processes to secure funding for regular facility/infrastructure maintenance, replacement, and expansion." This commitment is demonstrated by a massive transfer of \$625,000 to the Capital Projects Fund, a substantial increase over the previous year. This allocation is crucial for establishing the priorities for public investment needed for growth, and was funded by a debt issuance in early 2025 based on the previously adopted capital improvement plan. No new debt is planned for 2026. Furthermore, the budget finalizes a previous commitment to utility reliability by allocating \$493,598 in debt service within the Sewer Utility for the completion of the Wastewater Treatment Plant project, ensuring the City can meet the plan's mandate to maintain reliable services to encourage future growth and reinvestment.

The budget also invests in key areas that support the Comprehensive Plan's vision of a thriving, welcoming community, specifically targeting areas that contribute to economic vitality and quality of life. Public Safety remains the largest General Fund expenditure, increasing to \$1,631,564, and funding for the Library has also been increased to \$218,000, for a total library budget of \$506,208. These allocations adhere to the High-Priority action to "Prioritize the enhancement of 'quality of life' infrastructure that makes Amery more attractive for prospective workers". To fund these priorities while keeping the increase in overall operating expenditures to a mere 0.65%, the City practiced fiscal restraint in other areas, resulting in strategic decreases to Public Works and a significant reduction in Conservation and Development funding. This reflects a calculated trade-off to ensure resources are directed toward capital and human resource elements deemed most critical for long-term growth.

Finally, the City must address two pressing internal issues to successfully execute the Comprehensive Plan. The first is personnel costs and retention. To ensure a capable and stable municipal workforce is available to execute the various short-term actions listed in the plan, and to maintain equity, the budget includes a proposed 5% Cost of Living Adjustment (COLA). The second issue is the resultant tax burden. The need to fund these increased capital, debt service, and personnel costs—all of which are necessary to execute the plan—necessitates an increase in the tax rate from \$10.1494 to \$11.1892 per \$1,000 of assessed value. This tax increase is a direct consequence of the high-priority financial commitment to minimize future interest payments on long-term debt and responsibly fund the City's future.

Personnel Changes

The 2026 budget reflects a commitment to financial stability without expanding the municipal workforce. No new employment positions are being added to the City of Amery in 2026.

Instead, the City is prioritizing compensation equity between its existing represented and non-represented employees. To achieve this, the proposed budget includes a 5% Cost of Living Adjustment (COLA) for all staff. This strategic focus ensures that Amery remains an "employer of choice" within the region, promoting strong retention and supporting the dedicated workforce required to deliver essential city services efficiently. By making this targeted investment in its current personnel, the City demonstrates fiscal stewardship by managing salary expectations and preserving talent, rather than incurring the added operational and recruitment costs associated with creating new positions.

Department	Number of Full Time Equivalent Employees (2025)	Number of Full Time Equivalent Employees (2026)
Administration	5.5	5.5
Police	8.5	8.5
Fire	1	1
Public Works	10	10
Library	7.5	7.5

Long-Range Operating Plan

This draft outlines a strategic fiscal framework for the City of Amery over the next five fiscal years. Our primary objective is to maintain the high quality of life our residents expect; safe streets, reliable utilities, and vibrant public spaces, while adhering to a disciplined, conservative financial strategy.

I. Strategic Vision & Core Principles

The City of Amery is committed to a "back-to-basics" excellence model. This plan rests on three pillars:

- Service Continuity:** Ensuring the Police, Fire, Public Works, and Library departments remain fully funded and technologically current.
- Financial Stewardship:** Maintaining a robust General Fund balance and a high credit rating to minimize borrowing costs.
- Infrastructure Resilience:** Transitioning from reactive repairs to a proactive, multi-year capital improvement schedule.

II. Financial Forecast & Revenue Strategy

To maintain stability, the City will utilize a diversified revenue approach. While property taxes remain the primary source of funding, we will aggressively pursue state and federal grants to offset local costs.

Revenue Source	5-Year Outlook	Strategy
Property Taxes	Stable Growth	Maintain a competitive mill rate while capturing value from new developments.
State Shared Revenue	Moderate	Monitor legislative changes in Madison to maximize local aid.
User Fees	Periodic Review	Adjust utility and permit fees incrementally to reflect actual cost of service.
Grants/Donations	High Priority	Focus on DNR and DOT grants for park and road improvements.

III. Operating Priorities by Department

Public Safety (Police & Fire)

- Goal:** Maintain response times for the Fire and Police Departments and community-oriented policing.
- Action:** Implement a rolling equipment replacement schedule to avoid large, sudden capital spikes. Focus on retention through competitive (yet sustainable) compensation packages.

Public Works & Utilities

- Goal:** Preservation of the City's "City of Lakes" environment through sound water/wastewater management.
- Action:** Systematic replacement of aging water and sewer mains in conjunction with road resurfacing projects to maximize "one-cut" efficiency.

General Government & Administration

- Goal:** Digital transformation to increase internal efficiency.
- Action:** Invest in cloud-based permitting and licensing software to reduce manual processing time and improve the citizen experience.

IV. Debt Management & Capital Reserves

Financial responsibility dictates that we do not pass today's costs onto future generations.

- Debt Limit:** The City will aim to keep total debt well below the 5% constitutional limit of equalized value.

- **Reserve Policy:** Return to a General Fund unassigned balance of **50%** of annual operating expenditures to protect against unforeseen emergencies or economic downturns.
 - **Capital Improvement Fund (CIP):** Annually allocate a set percentage of the budget to the CIP to reduce reliance on long-term borrowing for small-to-mid-sized equipment.
-

V. Long-Term Sustainability Goals

Over the next five years, Amery will focus on "Smart Growth"—encouraging residential and commercial development that increases the tax base without overextending current infrastructure capacity.

Funds Summary Overview

Major Funds

The City of Amery organizes its financial operations into several major fund categories, each designed to ensure fiscal transparency and the targeted delivery of public services. At the core is the **General Fund**, which serves as the primary operating engine for the City, financing essential services such as public safety (Police and Fire), Public Works, Administration, and Parks and Recreation. Economic development and infrastructure growth are managed through five active **Tax Incremental Districts (TIDs 6, 7, 8, 9, and 10)**, which serve as capital project funds that capture specific tax increments to support regional partnerships, infrastructure, and development incentives. Complementing these are the City's **Enterprise Funds**, specifically the Water and Sewer utilities, which operate as self-sustaining business-type entities supported by user fees rather than property taxes. Finally, specialized funds like the **Library Fund** and dedicated **Debt Service** accounts ensure that specific community resources and long-term financial obligations are managed with dedicated oversight and accountability.

City of Amery Funds



- TID #10 (Budgeted) \$18,200.00
- TID #8 (Budgeted) \$17,522.00
- TID #7 STOWER INDUST... (Budgeted) \$21,300.00
- TID #6 DOWNTOWN (Budgeted) \$282,763.00
- LIBRARY (Budgeted) \$499,708.00
- FIRE DEPARTMENT RETI... (Budgeted) \$0.00
- ENTERPRISE FUNDS (Budgeted) \$1,737,797.00
- TID #9 (Budgeted) \$9,300.00
- GENERAL FUND (Budgeted) \$4,866,574.00

Funding Sources Overview

Revenue Philosophy & Forecasting

The City of Amery maintains a conservative and realistic approach to revenue forecasting. Our primary goal is to minimize the tax burden on residents while ensuring sustainable funding for essential services such as public safety, infrastructure maintenance, and community development.

Revenue estimates are developed using a combination of historical trend analysis, current economic indicators, and specific legislative changes at the State of Wisconsin level. By adhering to the Modified Accrual Basis of accounting, we ensure that revenues are recognized only when they become both measurable and available to finance expenditures of the current period.

The City's operations are funded through a diversified mix of revenue streams, categorized below in order of magnitude.

1. General Property Taxes

The Foundation of Municipal Services Property taxes constitute the single largest revenue source for the City of Amery, funding approximately **53%** of the General Fund budget. This revenue is generated through the City Tax Levy, which is applied to the assessed value of taxable property within the city limits.

- **Levy Limits:** The City operates under strict levy limits imposed by the State of Wisconsin. Generally, the City is only allowed to increase the tax levy by the percentage of "Net New Construction" occurring in the city, plus any adjustments for debt service. This ensures that tax increases are tied directly to community growth.
- **Assessed Value:** For the 2026 budget year, the City's total assessed value (excluding TIDs) is estimated at **[\$242.5 million]**. This growth in property value reflects the continued residential and commercial investment in Amery.
- **Tax Incremental Districts (TIDs):** The City utilizes TIDs (currently Districts #6, #7, #8, #9, and #10) as economic development tools. Property tax revenue generated from value growth within these districts is segregated to pay for the infrastructure improvements that enabled that growth, rather than flowing into the General Fund.

2. Intergovernmental Revenue

State & Federal Partnerships This category represents funds received from other government entities, primarily the State of Wisconsin. It is typically the second-largest revenue source for the City.

- **State Shared Revenue:** This is the most significant component, comprised of unrestricted aid distributed by the state to equalize tax bases and support local services.
- **Transportation Aids:** The City receives General Transportation Aids (GTA) from the Wisconsin Department of Transportation to assist with road construction, maintenance, and snow removal costs.
- **Fire & EMS Aid:** To support our public safety capabilities, the City receives specific funding allocations tied to maintaining certified Fire and EMS services.

3. Public Charges for Services

User-Based Funding To reduce reliance on property taxes, the City charges fees for specific services where the primary beneficiary is the individual user rather than the community at large.

- **Utility & Refuse:** This includes charges for garbage and refuse collection, disposal, and landfill dumping fees.
- **Service Fees:** Fees for specific municipal services such as snow and ice removal on private walks, weed elimination, and administrative services.
- **Recreation:** Revenues generated from park rentals and community programs fall into this category.

4. Licenses, Permits, & Fines

Regulatory Revenues These revenues are generated through the City's regulatory functions. While a smaller portion of the budget, they are vital for offsetting the cost of inspections and enforcement.

- **Licenses & Permits:** Includes building permits, liquor licenses, operator licenses, and dog licenses. Revenue in this category fluctuates based on construction activity and business renewals.
- **Fines & Forfeitures:** Revenue resulting from municipal court fines, including traffic violations and ordinance enforcement.

5. Miscellaneous & Other Sources

Investment & Interest Income The City actively manages its cash flow to generate investment income. Idle funds are invested in secure instruments—such as the Wisconsin Local Government Investment Pool or certificates of deposit—in accordance with the City's Investment Policy. This category also includes sale of surplus property, donations, and other irregular income.

6. Fund Balance Usage

Strategic Use of Reserves The City maintains a General Fund Balance to provide cash flow stability and a buffer against unforeseen emergencies.

- **Policy:** The City avoids using one-time fund balance reserves to pay for ongoing operating expenditures.
- **Capital Projects:** Fund balance reserves may be strategically "applied" or transferred to Capital Project Funds to pay for one-time purchases (e.g., vehicle replacements or major facility repairs) to stabilize the tax rate. Capital projects may also be financed through the issuance of municipal debt in a biannual cadence.

Revenue Sources

While the General Fund supports the majority of daily operations, the City of Amery utilizes a fund accounting system to track revenues specific to certain activities, such as utilities, tax incremental districts, and the library. The following section details the revenue outlook for the **2026** fiscal year across these major funds.

1. General Fund (Fund 100)

The General Fund is the primary operating fund of the City. For **2026**, total General Fund revenues are projected to grow, driven principally by property tax adjustments and state aid increases.

- **Property Taxes & Debt Service:** The General Property Tax Levy for operations is budgeted at **\$1,871,367**. A significant change for this fiscal year is the **Debt Service Levy**, which has increased from **\$589,563** in 2025 to **\$879,056** in 2026. This adjustment ensures the City meets its principal and interest obligations on general obligation debt used for capital improvements.
- **Intergovernmental Revenue:** State Shared Revenue is projected to increase to **\$679,437**, strengthening the City's base financial support. Additionally, General Transportation Aids (GTA) is budgeted to rise to **\$321,036**, providing critical support for street maintenance.
- **Public Charges:** Revenues from services remain strong. Notably, the **Fire Protection Services** charge is projected to generate **\$200,000**, up from \$170,000 in the prior year, reflecting the shared cost of public safety. Garbage Administrative Fees are effectively stable, budgeted at **\$265,710**.
- **Interest Income:** With active cash management, interest income is projected to remain robust at **\$100,000**, helping to offset tax levy requirements.

2. Library Fund (Fund 250)

The Amery Area Public Library operates as a special revenue fund, supported by a mix of City and County funding.

- **County Support:** The largest revenue source remains the **Act 150 Grant** (Polk County), which is projected to remain flat at **\$282,960** for 2026.
- **City Support:** To maintain service levels, the City's tax appropriation to the library will increase to **\$218,000** (up from \$200,000 in 2025).
- **Fund Balance:** The Library anticipates utilizing **\$15,000** in fund balance reserves to balance its operating needs.

3. Tax Incremental Districts (TIDs)

The City actively manages several TIDs to foster development. Revenues in these funds are derived from the "increment"—the property taxes generated by the increased value of the district since its creation.

- **Performance:**
 - **TID 6:** Projected increment of **\$245,000**.
 - **TID 9 & 10:** Both are performing strongly, with each projecting **\$125,000** in tax increment revenue for 2026.
 - **TID 7 & 8:** Smaller districts generating **\$54,000** and **\$60,000** respectively.
 - **State Aid:** Several districts (TIDs 6, 7, 8, and 9) are now receiving Exempt Computer Aids/Personal Property Aid, further supporting their financial position.

4. Water Utility (Fund 610)

The Water Utility operates as an enterprise fund, meaning it functions similarly to a private business where user fees must cover all costs of operations, maintenance, and infrastructure.

- **Revenue Growth:** Total Water Utility revenues are projected to increase across all customer classes for 2026.
 - **Residential Sales:** Projected to rise to approx. **\$178,000** (up from \$151,000 in 2025).

- **Public Fire Protection:** Charges for maintaining hydrants and fire flow capacity are budgeted at approx. **\$192,200.**
- **Commercial & Industrial:** Commercial sales are projected at **\$68,400**, with Industrial sales at **\$23,500.**
- **Other Income:** The utility continues to generate **\$20,000** annually from cell tower lease agreements on water tower infrastructure.

5. Sewer Utility (Fund 620)

Similar to the Water Utility, the Sewer Utility is funded primarily through user rates based on metered water consumption.

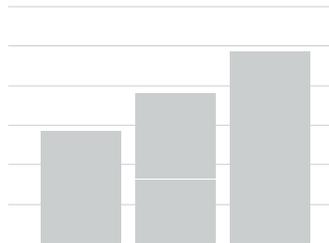
- **Revenue Growth:** Significant revenue adjustments are reflected in the 2026 request, likely indicative of rate stabilization or volume adjustments.
 - **Residential Sales:** The largest component, projected at approx. **\$636,200** (an increase from \$550,554 in 2025).
 - **Commercial Sales:** Projected to grow to approx. **\$256,300.**
 - **Industrial Sales:** Anticipated to reach **\$136,600.**
 - **Public Authority:** Sales to public entities are budgeted at **\$84,200.**

6. Capital Improvement Fund (Fund 570)

The Capital Improvement Fund is the fund where most large equipment purchases and planned facility and infrastructure improvements come from. The full summary of Capital Expenses is found in the Capital Improvement Plan (CIP) located within this document. The Capital Improvement Fund is primarily funded through the issuance of municipal bonds and via transfers from other operating funds.

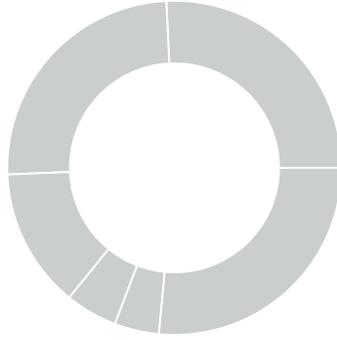
Expenditures by Fund

Historical Expenditures by Fund



No data available

FY26 Expenditures by Fund



 No data available

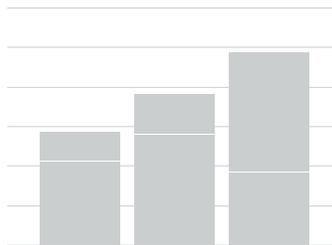
Expenditures by Fund



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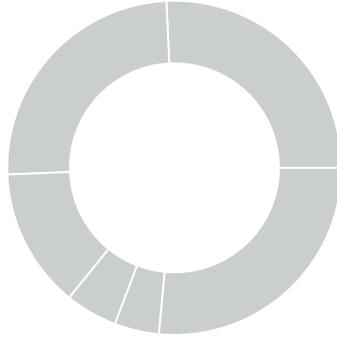
Expenditures by Department

Historical Expenditures by Department



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FY26 Expenditures by Department



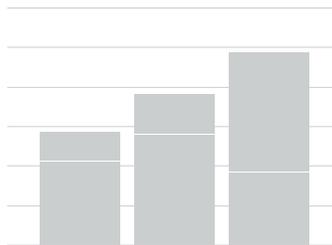
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Expenditures by Department



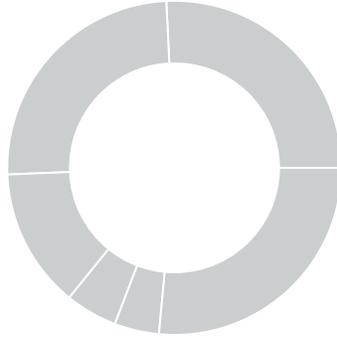
Expenditures by Function

Historical Expenditures by Function



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FY26 Expenditures by Function



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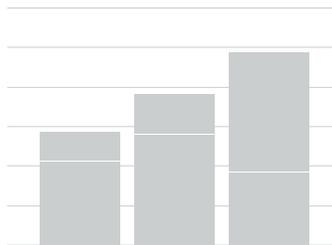
Expenditures by Function



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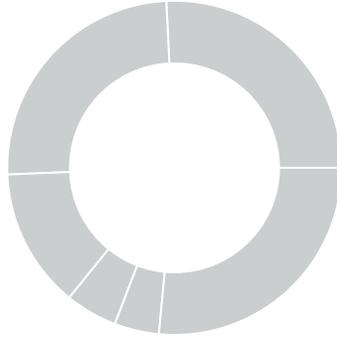
Expenditures by Object Summary

Historical Expenditures by Object Summary



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FY26 Expenditures by Object Summary



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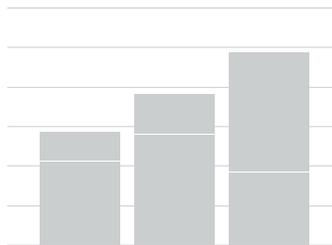
Expenditures by Object Summary



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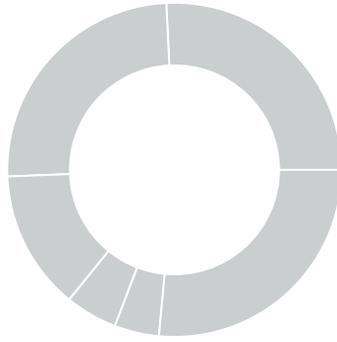
Expenditures by Group

Historical Expenditures by Group



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FY26 Expenditures by Group



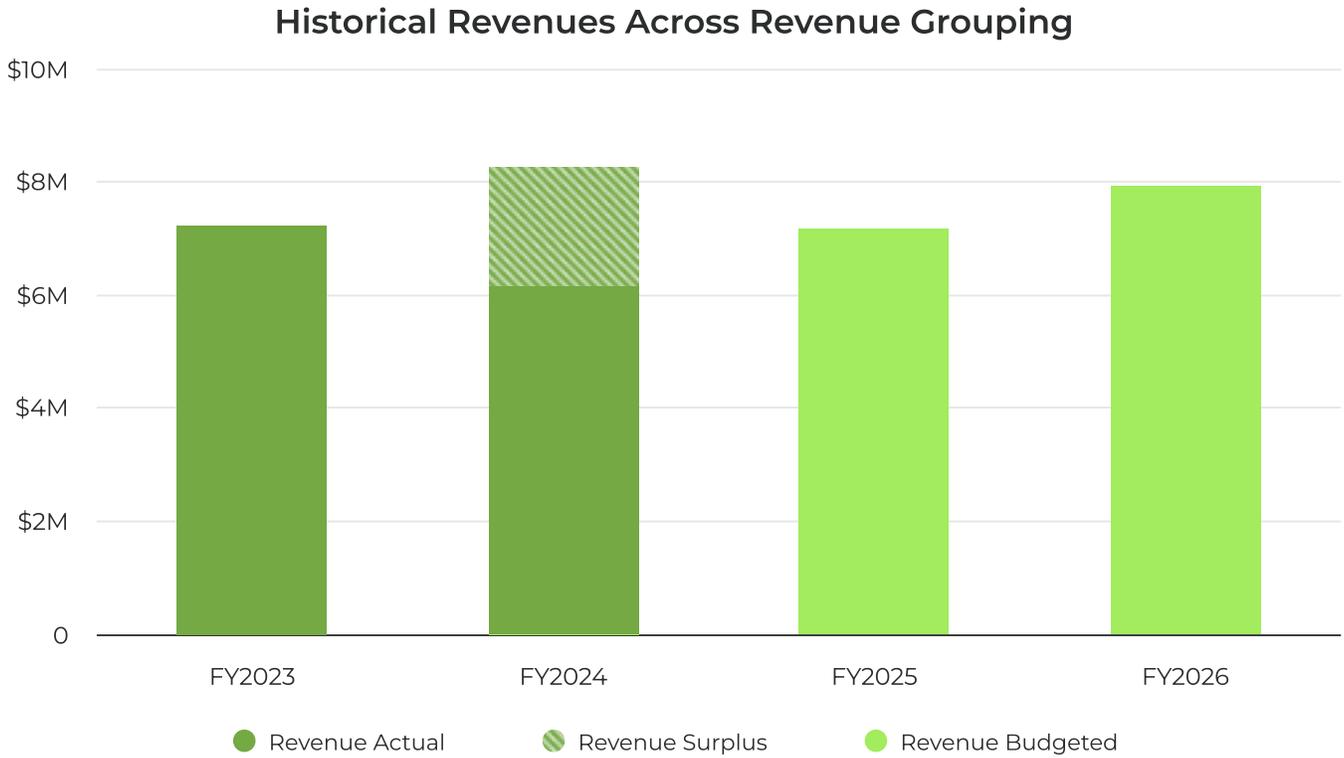
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Expenditures by Group

Group	Sub-Group	Sub-Group	Sub-Group	Sub-Group
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	[Placeholder]	[Placeholder]	[Placeholder]	[Placeholder]
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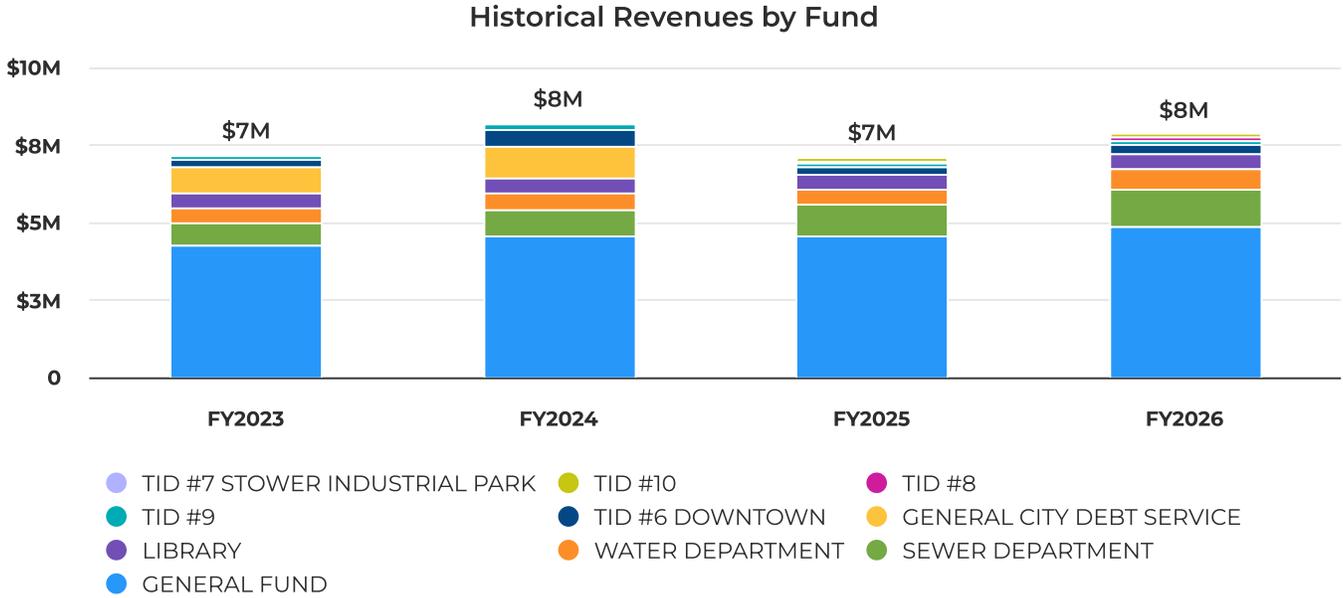
Revenue Summary



For FY2025, the total revenue budget is \$7.2 million, representing a 15.86% increase from the prior period. This marks a significant growth in the overall revenue forecast compared to the previous budget year.

In FY2026, the revenue budget further increases to \$7.9 million, which is a 10.51% rise from FY2025. This continued upward trend indicates steady growth in the city's revenue sources over these two budget years.

Revenues by Fund



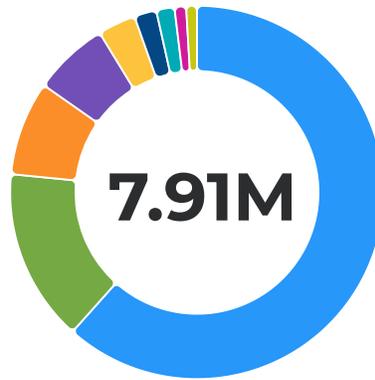
The total revenue for FY2026 is \$7.9 million, representing a 10.51% increase from the FY2025 total of \$7.2 million. The General Fund remains the largest revenue source at \$4.9 million, accounting for 61.61% of the total, and it increased by \$322,709 or 7.09% compared to FY2025.

The Sewer Department is the second largest source, contributing \$1.2 million or 14.96% of total revenue, with an increase of \$159,373 or 15.56% from the previous year. The Water Department shows a notable increase to \$645,614, which is 8.16% of the total and up by \$190,964 or 42% from FY2025.

The Library's revenue rose slightly to \$518,815, making up 6.56% of the total and increasing by \$18,055 or 3.61%. Among the tax increment districts, TID #6 Downtown decreased marginally by \$3,052 or 1.16% to \$259,886, representing 3.29% of total revenue. In contrast, TID #9 increased by \$26,648 or 21.32% to \$151,648, accounting for 1.92% of the total.

TID #10 remained steady at \$125,000, representing 1.58% of total revenue. TID #8 and TID #7 Stower Industrial Park both experienced significant increases, rising by \$19,080 or 31.51% to \$79,624 (1.01% of total) and by \$18,814 or 34.77% to \$72,928 (0.92% of total), respectively. The General City Debt Service remains at \$0.

FY26 Revenues by Fund



● GENERAL FUND	\$4,873,469	61.61%
● SEWER DEPARTMENT	\$1,183,623	14.96%
● WATER DEPARTMENT	\$645,614	8.16%
● LIBRARY	\$518,815	6.56%
● TID #6 DOWNTOWN	\$259,886	3.29%
● TID #9	\$151,648	1.92%
● TID #10	\$125,000	1.58%
● TID #8	\$79,624	1.01%
● TID #7 STOWER INDUSTRIAL PARK	\$72,928	0.92%

The Fiscal Year Revenue by Fund is primarily composed of the GENERAL FUND, which accounts for \$4.9 million or 61.61% of the total revenue. The SEWER DEPARTMENT contributes \$1.2 million, representing 14.96%. The WATER DEPARTMENT provides \$645,614, making up 8.16% of the revenue. The LIBRARY fund accounts for \$518,815 or 6.56%. Several Tax Incremental Districts (TIDs) also contribute: TID #6 DOWNTOWN with \$259,886 (3.29%), TID #9 with \$151,648 (1.92%), TID #10 with \$125,000 (1.58%), TID #8 with \$79,624 (1.01%), and TID #7 STOWER INDUSTRIAL PARK with \$72,928 (0.92%).

Revenues by Fund

Category	Account ID	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
GENERAL FUND					
PROPERTY TAXES	100-00-41100-000-000	\$1,657,746.00	\$1,853,958.00	\$1,871,367.00	0.94%
GEN PROPERTY TAXES-DEBT SERVIC	100-00-41110-000-000	\$590,916.00	\$589,563.00	\$879,056.00	49.10%
MOBILE HOME FEES	100-00-41140-000-000	\$31,639.00	\$40,000.00	\$45,000.00	12.50%
MFL TAX	100-00-41150-000-000	\$2.00	-	-	0.00%
PYMTS IN LIEU OF TAXES	100-00-41300-000-000	\$60,764.00	\$61,437.00	\$63,743.00	3.75%
TAXES-REGULATED UTILITY	100-00-41310-000-000	-	\$80,000.00	\$92,000.00	15.00%
MOTEL ROOM TAX	100-00-41400-000-000	\$9,172.00	\$22,529.00	\$22,529.00	0.00%

Revenue Sources

Category	Account ID	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
NSF SERVICE CHARGE	100-00-41640-000-000	\$35.00	-	-	0.00%
SHARED REVENUES	100-00-43410-000-000	\$706,437.00	\$652,220.00	\$679,437.00	4.17%
EXPEND. RESTRAINT PROGRAM	100-00-43411-000-000	-	\$61,457.00	-	-
EXEMPT COMPUTERS - STATE AID	100-00-43412-000-000	\$7,990.00	\$7,990.00	\$7,990.00	0.00%
OTHER FEDERAL GRANTS	100-00-43414-000-000	-\$11,875.00	-	-	0.00%
FIRE INSURANCE 2% DUES	100-00-43420-000-000	\$14,052.00	\$13,000.00	\$16,650.00	28.08%
DNR- IN LIEU OF TAXES	100-00-43502-000-000	\$635.00	-	-	0.00%
POLICE TRAINING GRANTS	100-00-43520-000-000	\$2,810.00	-	-	0.00%
LOCAL TRANSPORTATION AIDS	100-00-43530-000-000	\$270,447.00	\$311,014.00	\$321,036.00	3.22%
PER. PROP. TAX AID	100-00-43540-000-000	-	\$18,065.00	\$24,136.00	33.61%
LIQUOR & MALT BEVERAGE	100-00-44110-000-000	\$10,583.00	\$9,300.00	\$9,486.00	2.00%
OPERATORS LICENSES	100-00-44120-000-000	\$2,755.00	\$2,500.00	\$2,550.00	2.00%
CIGARETTE LICENSES	100-00-44130-000-000	\$1,300.00	\$500.00	\$510.00	2.00%
MOBILE HOME PARK LICENSES	100-00-44140-000-000	\$1,728.00	\$1,500.00	\$1,530.00	2.00%
CABLE FRANCHISE	100-00-44160-000-000	\$6,545.00	\$11,500.00	\$11,730.00	2.00%
OTHER LICENSES	100-00-44170-000-000	\$1,465.00	-	-	0.00%
DOG LICENSES	100-00-44180-000-000	\$402.00	\$375.00	\$383.00	2.13%
TRAIL PASSES	100-00-44180-100-000	\$30.00	-	-	0.00%

Revenue Sources

Category	Account ID	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
BUILDING PERMITS - RESIDENTIAL	100-00-44300-000-000	\$34,073.00	\$14,000.00	\$14,280.00	2.00%
BUILDING PERMITS - COMMERCIAL	100-00-44300-100-000	\$20,495.00	\$10,000.00	\$10,200.00	2.00%
ZONING FEES	100-00-44400-000-000	\$4,580.00	\$5,000.00	\$5,100.00	2.00%
GARAGE SALE REVENUE	100-00-44500-000-000	\$310.00	\$250.00	\$255.00	2.00%
PARK PERMITS	100-00-44600-000-000	\$1,085.00	\$750.00	\$765.00	2.00%
CAMPGROUND FEES	100-00-44650-000-000	\$16,420.00	\$16,000.00	\$16,944.00	5.90%
MUNICIPAL COURT REVENUE	100-00-45120-000-000	\$27,587.00	\$26,000.00	\$27,040.00	4.00%
CLEAR LAKE MU COURT REVENUE	100-00-45121-000-000	-	\$7,250.00	\$7,540.00	4.00%
PARKING VIOLATIONS	100-00-45130-000-000	\$820.00	\$4,000.00	\$4,160.00	4.00%
POLICE MISC. REVENUE	100-00-45190-000-000	\$12,938.00	-	-	0.00%
LICENSE PUBLICATION FEES	100-00-46110-000-000	\$850.00	\$850.00	\$867.00	2.00%
SALE OF MATERIALS & SUPPLIES	100-00-46120-000-000	\$246.00	\$3,000.00	\$3,660.00	22.00%
SPECIAL ASSESSMENT REPORT FEES	100-00-46140-000-000	\$2,215.00	\$1,500.00	\$1,530.00	2.00%
FIRE DEPARTMENT REVENUES	100-00-46220-000-000	\$20,316.00	\$1,000.00	\$1,020.00	2.00%
VEHICLE LICENSE PLATE REGISTRA	100-00-46230-000-000	\$390.00	\$5,000.00	\$5,100.00	2.00%
TEMP PLATES	100-00-46240-000-000	\$190.00	\$200.00	\$204.00	2.00%
PAPER SERVICES	100-00-46250-000-000	\$463.00	\$400.00	\$408.00	2.00%
REPORT REQUESTS	100-00-46260-000-000	\$21.00	\$150.00	\$153.00	2.00%
FINGERPRINTING	100-00-46280-000-	\$195.00	\$100.00	\$102.00	2.00%

Revenue Sources

Category	Account ID	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
	000				
PUBLIC WORKS OTHER REVENUE	100-00-46311-000-000	\$600.00	\$500.00	\$510.00	2.00%
AIRPORT REVENUES	100-00-46340-000-000	\$22,354.00	\$19,085.00	\$19,467.00	2.00%
AIRPORT FUEL SALES	100-00-46341-000-000	\$25,762.00	\$17,000.00	\$17,340.00	2.00%
REFUSE & GARBAGE COLLECTION	100-00-46420-000-000	\$5.00	-	-	0.00%
REFUSE COLLECTION PENALTIES	100-00-46421-000-000	\$1,548.00	\$1,000.00	\$1,020.00	2.00%
LANDFILL	100-00-46422-000-000	\$6,185.00	\$6,500.00	\$6,630.00	2.00%
LANDFILL FEES MULTI FAMILY	100-00-46422-500-000	\$75.00	-	-	0.00%
GARBAGE ADMINISTRATIVE FEES	100-00-46424-000-000	\$263,648.00	\$260,500.00	\$265,710.00	2.00%
DUMPSTER FEES	100-00-46490-000-000	-	\$200.00	\$204.00	2.00%
PUBLIC SAFETY/DAM MAINT. (LIN.)	100-00-47320-000-000	\$3,000.00	\$4,000.00	\$5,000.00	25.00%
FIRE PROTECTION SERVICES - OPER	100-00-47321-000-000	\$182,218.00	\$170,000.00	\$200,000.00	17.65%
UTILITY OFFICE RENT	100-00-47400-000-000	-	\$18,000.00	\$24,000.00	33.33%
UTILITY EQUIP. RENTAL	100-00-47410-000-000	-	\$6,000.00	\$11,460.00	91.00%
INTEREST	100-00-48100-000-000	\$72,305.00	\$100,000.00	\$100,000.00	0.00%
INT.-BUSINESS RELOC. LOAN	100-00-48120-000-000	\$1,058.00	-	-	0.00%
RENT OF CITY BUILDINGS	100-00-48200-000-000	\$1,200.00	\$1,200.00	-	-
SALE OF CITY PROPERTY	100-00-48300-000-000	\$102,281.00	-	-	0.00%
SALE OF CAPITAL EQUIPMENT	100-00-48350-000-000	\$16,000.00	-	-	0.00%

Revenue Sources

Category	Account ID	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
INS. RECOVERIES	100-00-48400-000-000	\$16,362.00	\$12,000.00	-	-
CELL TOWER RENT	100-00-48450-000-000	-	\$40,000.00	\$20,000.00	-50.00%
DONATIONS-PICKLEBALL	100-00-48530-000-000	\$26,420.00	-	-	0.00%
DONATIONS - GOLF CAR PATHS	100-00-48535-000-000	-\$36,923.00	-	-	0.00%
DOG PARK DONATIONS	100-00-48540-000-000	\$31.00	-	-	0.00%
DONATIONS	100-00-48560-000-000	\$9,087.00	-	-	0.00%
OTHER MISC. REVENUE	100-00-48600-000-000	\$999.00	-	-	0.00%
LEASE REVENUE	100-00-48900-100-000	\$26,811.00	-	-	0.00%
LEASE INTEREST REVENUE	100-00-48900-200-000	\$2,643.00	-	-	0.00%
PROCEEDS OF L-T DEBT	100-00-49100-000-000	\$106,794.00	-	-	0.00%
AEDC-ACC WEBSITE REIMBURSEMENT	100-00-49228-000-000	\$727.00	\$750.00	-	-
GOLF COURSE	100-00-49230-000-000	-	\$36,667.00	\$36,667.00	0.00%
TID OPER. TRANS. IN	100-00-49255-000-000	-	\$25,000.00	\$17,000.00	-32.00%
TRANSFERS FROM WATER UTILITY	100-00-49610-000-000	\$160,756.00	-	-	0.00%
Total GENERAL FUND		\$4,520,718.00	\$4,550,760.00	\$4,873,469.00	7.09%
LIBRARY					
BUDGETED TAX APPROPRIATIONS	250-00-41110-000-000	\$200,000.00	\$200,000.00	\$218,000.00	9.00%
ACT 150 GRANT	250-00-43501-000-000	\$248,942.00	\$282,960.00	\$282,960.00	0.00%
INT. EARNED ON INVESTMENTS	250-00-48110-000-000	\$55.00	-	\$55.00	-

Revenue Sources

Category	Account ID	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
DONATIONS	250-00-48500-000-000	\$8,771.00	-	-	0.00%
MISCELLANEOUS REVENUE	250-00-48900-000-000	\$6,649.00	\$2,800.00	\$2,800.00	0.00%
LIBRARY FINES	250-00-48910-000-000	\$3,593.38	-	-	0.00%
TRANSFER IN LIBRARY FUND BAL	250-00-49210-000-000	-	\$15,000.00	\$15,000.00	0.00%
Total LIBRARY		\$468,010.38	\$500,760.00	\$518,815.00	3.61%
GENERAL CITY DEBT SERVICE					
PROCEEDS OF LONG-TERM DEBT	310-00-49100-000-000	\$100,661.00	-	-	-
TRANSFER IN-GENERAL-DEBT SERV	310-00-49241-000-000	\$944,973.00	-	-	-
Total GENERAL CITY DEBT SERVICE		\$1,045,634.00	-	-	-
TID #6 DOWNTOWN					
TAX INCREMENTS	410-00-41120-000-000	\$250,143.00	\$245,000.00	\$245,000.00	0.00%
EXEMPT AIDS	410-00-43430-000-000	\$17,938.00	\$17,938.00	\$14,886.00	-17.01%
TRANSFER IN - TIDS	410-00-49240-000-000	\$261,456.00	-	-	-
Total TID #6 DOWNTOWN		\$529,537.00	\$262,938.00	\$259,886.00	-1.16%
TID #7 STOWER INDUSTRIAL PARK					
TAX INCREMENTS	420-00-41120-000-000	\$69,078.00	\$54,000.00	\$54,000.00	0.00%
EXEMPT AIDS	420-00-43430-000-000	\$114.00	\$114.00	\$18,928.00	16,503.51%
Total TID #7 STOWER INDUSTRIAL PARK		\$69,192.00	\$54,114.00	\$72,928.00	34.77%
TID #8					
TAX INCREMENTS	485-00-41120-000-000	\$59,930.00	\$60,000.00	\$60,000.00	0.00%
EXEMPT AIDS	485-00-43430-000-000	\$658.00	\$544.00	\$19,624.00	3,507.35%
Total TID #8		\$60,588.00	\$60,544.00	\$79,624.00	31.51%
TID #9					
TAX INCREMENTS	495-00-41120-000-000	\$168,430.00	\$125,000.00	\$125,000.00	0.00%

Revenue Sources

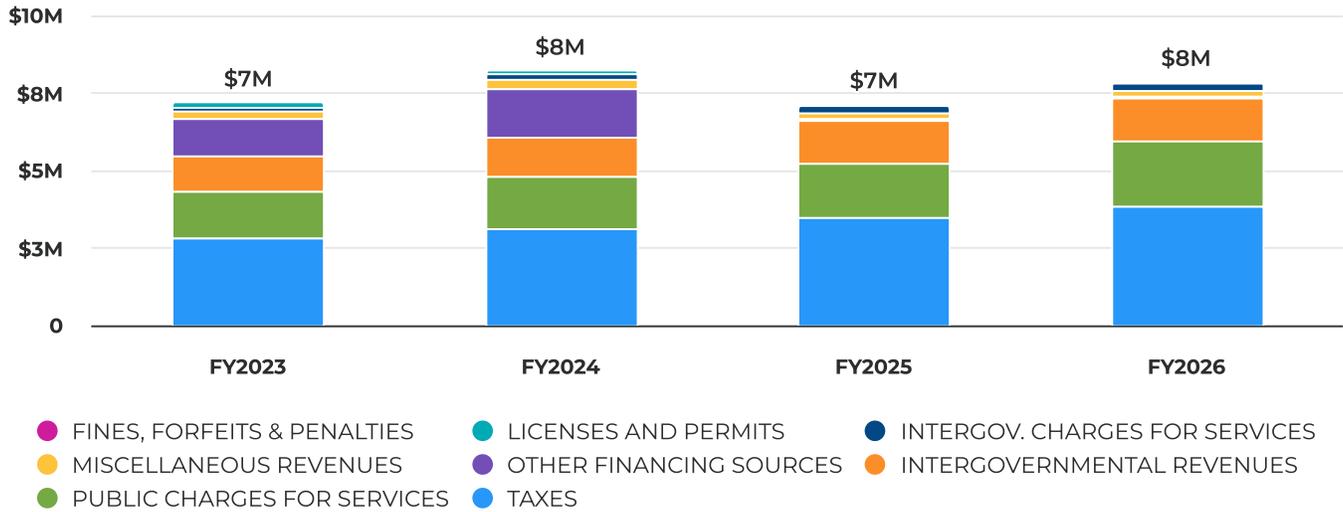
Category	Account ID	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
EXEMPT AIDS	495-00-43430-000-000	-	-	\$26,648.00	-
Total TID #9		\$168,430.00	\$125,000.00	\$151,648.00	21.32%
TID #10					
TAX INCREMENTS	496-00-41120-000-000	-	\$125,000.00	\$125,000.00	0.00%
Total TID #10		-	\$125,000.00	\$125,000.00	0.00%
WATER DEPARTMENT					
RESIDENTIAL SERVICE	610-00-46450-000-460	\$144,274.00	\$151,000.00	\$178,083.00	17.94%
COMMERICAL SERVICE	610-00-46450-000-461	\$66,331.00	\$58,000.00	\$68,403.00	17.94%
PRIV. FIRE PROT.	610-00-46450-000-462	\$8,136.00	\$8,050.00	\$9,494.00	17.94%
PUB. FIRE PROT.	610-00-46450-000-463	\$163,227.00	\$163,000.00	\$192,236.00	17.94%
PUB. AUTH. SERVICE	610-00-46450-000-464	\$30,667.00	\$3,200.00	\$37,740.00	1,079.38%
INDUSTRIAL SERVICE	610-00-46450-000-465	\$15,855.00	\$20,000.00	\$23,587.00	17.93%
PUB FIRE PROT-Multi Family	610-00-46450-000-466	\$6,785.00	\$6,700.00	\$7,902.00	17.94%
WATER REV Multi Family	610-00-46450-000-467	\$13,158.00	\$13,000.00	\$15,332.00	17.94%
WATER OTH LATE FEE	610-00-46450-000-468	\$6.45	-	-	0.00%
PENALTIES	610-00-46450-000-470	\$579.00	\$700.00	\$1,397.00	99.57%
H2O TOWER RENT	610-00-46450-000-472	\$25,206.00	-	-	0.00%
OTHER REVENUES	610-00-46450-000-474	\$7,836.06	-	\$80,000.00	-
INTEREST - DELINQUENT ACCTS	610-00-48100-000-410	\$71.38	-	-	0.00%
INTEREST/ DEL ACCTS/FIRE PROT	610-00-48100-000-411	\$36.67	-	-	0.00%

Revenue Sources

Category	Account ID	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
LEASE INTEREST REVENUE	610-00-48100-100-000	\$12,424.00	-	-	0.00%
AMORTIZATION/REGULATORY LIABIL	610-00-48300-000-425	-	\$11,000.00	\$11,440.00	4.00%
CELL TOWER RENT	610-00-48450-000-000	\$25,206.00	\$20,000.00	\$20,000.00	0.00%
Total WATER DEPARTMENT		\$519,798.56	\$454,650.00	\$645,614.00	42.00%
SEWER DEPARTMENT					
SWR SERV-UNMTRD RES	620-00-46460-000-619	\$4,640.00	\$5,667.00	\$6,549.00	15.56%
SWR SERV-RESIDENTIAL	620-00-46460-000-621	\$479,266.00	\$550,554.00	\$636,220.00	15.56%
SWR SERV-COMMERCIAL	620-00-46460-000-622	\$198,366.00	\$221,841.00	\$256,359.00	15.56%
SWR SERV-INDUSTRIAL	620-00-46460-000-623	\$60,186.00	\$118,207.00	\$136,600.00	15.56%
SWR SERV-PUBLIC AUTHORITY	620-00-46460-000-624	\$79,977.00	\$72,867.00	\$84,205.00	15.56%
SEWER REV MULTI FAMILY	620-00-46460-000-626	\$53,370.00	\$50,000.00	\$57,780.00	15.56%
SWR FORFEITED DISCOUNTS PENALT	620-00-46460-000-631	\$3,828.00	\$5,114.00	\$5,910.00	15.57%
SEWER OTH LATE FEE	620-00-46460-000-632	\$67.55	-	-	0.00%
SWR SERVICE-MISC OPER REVENUE	620-00-46460-000-635	\$3,155.00	-	-	0.00%
Total SEWER DEPARTMENT		\$882,855.55	\$1,024,250.00	\$1,183,623.00	15.56%
Total Revenues		\$8,264,763.49	\$7,158,016.00	\$7,910,607.00	10.51%

Revenues by Revenue Grouping

Historical Revenues by Revenue Grouping

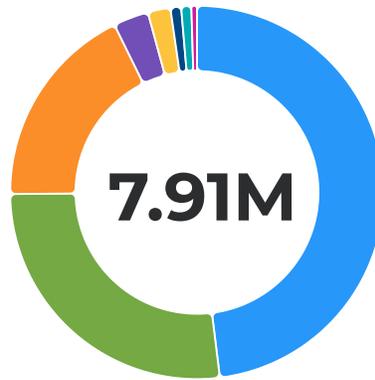


The total revenue for FY2026 is \$7.9 million, representing a 10.51% increase from the FY2025 total of \$7.2 million. Taxes remain the largest revenue category at \$3.8 million, accounting for 48.05% of the total, with an increase of \$344,208 or 9.96% compared to FY2025. Public Charges for Services show a significant rise to \$2.1 million, making up 26.82% of total revenue and increasing by \$356,837 or 20.22%, marking the largest dollar increase among all categories.

Intergovernmental Revenues hold steady at \$1.4 million, comprising 17.85% of total revenue, with a moderate increase of \$46,993 or 3.44%. Intergovernmental Charges for Services also grow notably to \$240,460, 3.04% of the total, up by \$42,460 or 21.44%. Licenses and Permits increase slightly to \$73,733, representing 0.93% of total revenue and rising by \$2,058 or 2.87%. Fines, Forfeits & Penalties also see a small increase to \$38,740, 0.49% of total, up by \$1,490 or 4%.

On the other hand, Miscellaneous Revenues decrease to \$154,295, 1.95% of total revenue, down by \$32,705 or 17.49%. Other Financing Sources decline to \$68,667, 0.87% of total, decreasing by \$8,750 or 11.3%. Overall, the FY2026 budget reflects growth in the major revenue categories, particularly in Public Charges for Services and Taxes, while some smaller categories experience declines.

FY26 Revenues by Revenue Grouping



TAXES	\$3,800,695	48.05%
PUBLIC CHARGES FOR SERVICES	\$2,121,722	26.82%
INTERGOVERNMENTAL REVENUES	\$1,412,295	17.85%
INTERGOV. CHARGES FOR SERVICES	\$240,460	3.04%
MISCELLANEOUS REVENUES	\$154,295	1.95%
LICENSES AND PERMITS	\$73,733	0.93%
OTHER FINANCING SOURCES	\$68,667	0.87%
FINES, FORFEITS & PENALTIES	\$38,740	0.49%

The Fiscal Year Revenue by Revenue Grouping for the City of Amery includes TAXES at \$3.8 million, representing 48.05% of the total revenue. PUBLIC CHARGES FOR SERVICES contribute \$2.1 million, or 26.82%. INTERGOVERNMENTAL REVENUES account for \$1.4 million, which is 17.85% of the revenue. INTERGOV. CHARGES FOR SERVICES provide \$240,460, making up 3.04%. MISCELLANEOUS REVENUES total \$154,295, or 1.95%. LICENSES AND PERMITS bring in \$73,733, representing 0.93%. OTHER FINANCING SOURCES amount to \$68,667, which is 0.87%, and FINES, FORFEITS & PENALTIES contribute \$38,740, or 0.49% of the revenue.

Revenues by Revenue Grouping

Category	Account ID	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
TAXES				
PROPERTY TAXES	100-00-41100-000-000	\$1,853,958.00	\$1,871,367.00	0.94%
GEN PROPERTY TAXES-DEBT SERVIC	100-00-41110-000-000	\$589,563.00	\$879,056.00	49.10%
MOBILE HOME FEES	100-00-41140-000-000	\$40,000.00	\$45,000.00	12.50%
PYMTS IN LIEU OF TAXES	100-00-41300-000-000	\$61,437.00	\$63,743.00	3.75%
TAXES-REGULATED UTILITY	100-00-41310-000-000	\$80,000.00	\$92,000.00	15.00%
MOTEL ROOM TAX	100-00-41400-000-000	\$22,529.00	\$22,529.00	0.00%
BUDGETED TAX APPROPRIATIONS	250-00-41110-000-000	\$200,000.00	\$218,000.00	9.00%
TAX INCREMENTS	410-00-41120-000-000	\$245,000.00	\$245,000.00	0.00%

Revenue Sources

Category	Account ID	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
TAX INCREMENTS	420-00-41120-000-000	\$54,000.00	\$54,000.00	0.00%
TAX INCREMENTS	485-00-41120-000-000	\$60,000.00	\$60,000.00	0.00%
TAX INCREMENTS	495-00-41120-000-000	\$125,000.00	\$125,000.00	0.00%
TAX INCREMENTS	496-00-41120-000-000	\$125,000.00	\$125,000.00	0.00%
Total TAXES		\$3,456,487.00	\$3,800,695.00	9.96%
INTERGOVERNMENTAL REVENUES				
SHARED REVENUES	100-00-43410-000-000	\$652,220.00	\$679,437.00	4.17%
EXPEND. RESTRAINT PROGRAM	100-00-43411-000-000	\$61,457.00	-	-
EXEMPT COMPUTERS - STATE AID	100-00-43412-000-000	\$7,990.00	\$7,990.00	0.00%
FIRE INSURANCE 2% DUES	100-00-43420-000-000	\$13,000.00	\$16,650.00	28.08%
LOCAL TRANSPORTATION AIDS	100-00-43530-000-000	\$311,014.00	\$321,036.00	3.22%
PER. PROP. TAX AID	100-00-43540-000-000	\$18,065.00	\$24,136.00	33.61%
ACT 150 GRANT	250-00-43501-000-000	\$282,960.00	\$282,960.00	0.00%
EXEMPT AIDS	410-00-43430-000-000	\$17,938.00	\$14,886.00	-17.01%
EXEMPT AIDS	420-00-43430-000-000	\$114.00	\$18,928.00	16,503.51%
EXEMPT AIDS	485-00-43430-000-000	\$544.00	\$19,624.00	3,507.35%
EXEMPT AIDS	495-00-43430-000-000	-	\$26,648.00	-
Total INTERGOVERNMENTAL REVENUES		\$1,365,302.00	\$1,412,295.00	3.44%
LICENSES AND PERMITS				
LIQUOR & MALT BEVERAGE	100-00-44110-000-000	\$9,300.00	\$9,486.00	2.00%
OPERATORS LICENSES	100-00-44120-000-000	\$2,500.00	\$2,550.00	2.00%
CIGARETTE LICENSES	100-00-44130-000-000	\$500.00	\$510.00	2.00%
MOBILE HOME PARK LICENSES	100-00-44140-000-000	\$1,500.00	\$1,530.00	2.00%
CABLE FRANCHISE	100-00-44160-000-000	\$11,500.00	\$11,730.00	2.00%
DOG LICENSES	100-00-44180-000-000	\$375.00	\$383.00	2.13%
BUILDING PERMITS - RESIDENTIAL	100-00-44300-000-000	\$14,000.00	\$14,280.00	2.00%

Revenue Sources

Category	Account ID	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
BUILDING PERMITS - COMMERCIAL	100-00-44300-100-000	\$10,000.00	\$10,200.00	2.00%
ZONING FEES	100-00-44400-000-000	\$5,000.00	\$5,100.00	2.00%
GARAGE SALE REVENUE	100-00-44500-000-000	\$250.00	\$255.00	2.00%
PARK PERMITS	100-00-44600-000-000	\$750.00	\$765.00	2.00%
CAMPGROUND FEES	100-00-44650-000-000	\$16,000.00	\$16,944.00	5.90%
Total LICENSES AND PERMITS		\$71,675.00	\$73,733.00	2.87%
FINES, FORFEITS & PENALTIES				
MUNICIPAL COURT REVENUE	100-00-45120-000-000	\$26,000.00	\$27,040.00	4.00%
CLEAR LAKE MU COURT REVENUE	100-00-45121-000-000	\$7,250.00	\$7,540.00	4.00%
PARKING VIOLATIONS	100-00-45130-000-000	\$4,000.00	\$4,160.00	4.00%
Total FINES, FORFEITS & PENALTIES		\$37,250.00	\$38,740.00	4.00%
PUBLIC CHARGES FOR SERVICES				
LICENSE PUBLICATION FEES	100-00-46110-000-000	\$850.00	\$867.00	2.00%
SALE OF MATERIALS & SUPPLIES	100-00-46120-000-000	\$3,000.00	\$3,660.00	22.00%
SPECIAL ASSESSMENT REPORT FEES	100-00-46140-000-000	\$1,500.00	\$1,530.00	2.00%
FIRE DEPARTMENT REVENUES	100-00-46220-000-000	\$1,000.00	\$1,020.00	2.00%
VEHICLE LICENSE PLATE REGISTRA	100-00-46230-000-000	\$5,000.00	\$5,100.00	2.00%
TEMP PLATES	100-00-46240-000-000	\$200.00	\$204.00	2.00%
PAPER SERVICES	100-00-46250-000-000	\$400.00	\$408.00	2.00%
REPORT REQUESTS	100-00-46260-000-000	\$150.00	\$153.00	2.00%
FINGERPRINTING	100-00-46280-000-000	\$100.00	\$102.00	2.00%
PUBLIC WORKS OTHER REVENUE	100-00-46311-000-000	\$500.00	\$510.00	2.00%
AIRPORT REVENUES	100-00-46340-000-000	\$19,085.00	\$19,467.00	2.00%
AIRPORT FUEL SALES	100-00-46341-000-000	\$17,000.00	\$17,340.00	2.00%
REFUSE COLLECTION PENALTIES	100-00-46421-000-000	\$1,000.00	\$1,020.00	2.00%
LANDFILL	100-00-46422-000-000	\$6,500.00	\$6,630.00	2.00%

Revenue Sources

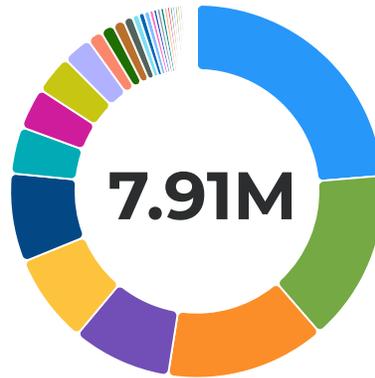
Category	Account ID	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
GARBAGE ADMINISTRATIVE FEES	100-00-46424-000-000	\$260,500.00	\$265,710.00	2.00%
DUMPSTER FEES	100-00-46490-000-000	\$200.00	\$204.00	2.00%
RESIDENTIAL SERVICE	610-00-46450-000-460	\$151,000.00	\$178,083.00	17.94%
COMMERICAL SERVICE	610-00-46450-000-461	\$58,000.00	\$68,403.00	17.94%
PRIV. FIRE PROT.	610-00-46450-000-462	\$8,050.00	\$9,494.00	17.94%
PUB. FIRE PROT.	610-00-46450-000-463	\$163,000.00	\$192,236.00	17.94%
PUB. AUTH. SERVICE	610-00-46450-000-464	\$3,200.00	\$37,740.00	1,079.38%
INDUSTRIAL SERVICE	610-00-46450-000-465	\$20,000.00	\$23,587.00	17.93%
PUB FIRE PROT-Multi Family	610-00-46450-000-466	\$6,700.00	\$7,902.00	17.94%
WATER REV Multi Family	610-00-46450-000-467	\$13,000.00	\$15,332.00	17.94%
PENALTIES	610-00-46450-000-470	\$700.00	\$1,397.00	99.57%
OTHER REVENUES	610-00-46450-000-474	-	\$80,000.00	-
SWR SERV-UNMTRD RES	620-00-46460-000-619	\$5,667.00	\$6,549.00	15.56%
SWR SERV-RESIDENTIAL	620-00-46460-000-621	\$550,554.00	\$636,220.00	15.56%
SWR SERV-COMMERCIAL	620-00-46460-000-622	\$221,841.00	\$256,359.00	15.56%
SWR SERV-INDUSTRIAL	620-00-46460-000-623	\$118,207.00	\$136,600.00	15.56%
SWR SERV-PUBLIC AUTHORITY	620-00-46460-000-624	\$72,867.00	\$84,205.00	15.56%
SEWER REV MULTI FAMILY	620-00-46460-000-626	\$50,000.00	\$57,780.00	15.56%
SWR FORFEITED DISCOUNTS PENALT	620-00-46460-000-631	\$5,114.00	\$5,910.00	15.57%
Total PUBLIC CHARGES FOR SERVICES		\$1,764,885.00	\$2,121,722.00	20.22%
INTERGOV. CHARGES FOR SERVICES				
PUBLIC SAFETY/DAM MAINT.(LIN.)	100-00-47320-000-000	\$4,000.00	\$5,000.00	25.00%
FIRE PROTECTION SERVICES - OPER	100-00-47321-000-000	\$170,000.00	\$200,000.00	17.65%
UTILITY OFFICE RENT	100-00-47400-000-000	\$18,000.00	\$24,000.00	33.33%
UTILITY EQUIP. RENTAL	100-00-47410-000-000	\$6,000.00	\$11,460.00	91.00%

Revenue Sources

Category	Account ID	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Total INTERGOV. CHARGES FOR SERVICES		\$198,000.00	\$240,460.00	21.44%
MISCELLANEOUS REVENUES				
INTEREST	100-00-48100-000-000	\$100,000.00	\$100,000.00	0.00%
RENT OF CITY BUILDINGS	100-00-48200-000-000	\$1,200.00	-	-
INS. RECOVERIES	100-00-48400-000-000	\$12,000.00	-	-
CELL TOWER RENT	100-00-48450-000-000	\$40,000.00	\$20,000.00	-50.00%
INT. EARNED ON INVESTMENTS	250-00-48110-000-000	-	\$55.00	-
MISCELLANEOUS REVENUE	250-00-48900-000-000	\$2,800.00	\$2,800.00	0.00%
AMORTIZATION/REGULATORY LIABIL	610-00-48300-000-425	\$11,000.00	\$11,440.00	4.00%
CELL TOWER RENT	610-00-48450-000-000	\$20,000.00	\$20,000.00	0.00%
Total MISCELLANEOUS REVENUES		\$187,000.00	\$154,295.00	-17.49%
OTHER FINANCING SOURCES				
AEDC-ACC WEBSITE REIMBURSEMENT	100-00-49228-000-000	\$750.00	-	-
GOLF COURSE	100-00-49230-000-000	\$36,667.00	\$36,667.00	0.00%
TID OPER. TRANS. IN	100-00-49255-000-000	\$25,000.00	\$17,000.00	-32.00%
TRANSFER IN LIBRARY FUND BAL	250-00-49210-000-000	\$15,000.00	\$15,000.00	0.00%
Total OTHER FINANCING SOURCES		\$77,417.00	\$68,667.00	-11.30%
Total Revenues		\$7,158,016.00	\$7,910,607.00	10.51%

Revenues by Object

FY26 Revenues by Object



● REVENUE FROM GENERAL FUND	\$1,871,367	23.66%
● SEWER OTH LATE FEE	\$1,183,623	14.96%
● GEN PROPERTY TAXES-DEBT SERVIC	\$1,097,056	13.87%
● SHARED REVENUES	\$679,437	8.59%
● WATER OTH LATE FEE	\$614,174	7.76%
● TAX INCREMENTS #10	\$609,000	7.70%
● LOCAL TRANSPORTATION AIDS	\$321,036	4.06%
● ACT 150 GRANT	\$282,960	3.58%
● GARBAGE ADMINISTRATIVE FEES	\$265,710	3.36%
● FIRE PROTECTION SERVICES- OPER	\$200,000	2.53%
● LEASE INTEREST REVENUE	\$102,800	1.30%
● TAXES-REGULATED UTILITY	\$92,000	1.16%
● EXEMPTAIDS	\$80,086	1.01%
● PYMTS IN LIEU OF TAXES	\$63,743	0.81%
● MOBILE HOME FEES	\$45,000	0.57%
● CELL PHONE TOWER REHAB	\$40,000	0.51%
● GOLF COURSE	\$36,667	0.46%
● MUNICIPAL COURT REVENUE	\$27,040	0.34%
● BUILDING PERMITS - COMMERCIAL	\$24,480	0.31%
● PER. PROP. TAX AID	\$24,136	0.31%
● UTILITY OFFICE RENT	\$24,000	0.30%
● MOTEL ROOM TAX	\$22,529	0.28%
● AIRPORT REVENUES	\$19,467	0.25%
● AIRPORT FUEL SALES	\$17,340	0.22%
● TID OP TRANS IN	\$17,000	0.21%
● CAMPGROUND FEES	\$16,944	0.21%
● FIRE INSURANCE 2% DUES	\$16,650	0.21%
● TRANSFER FROM GENERAL FUND	\$15,000	0.19%
● CABLE FRANCHISE	\$11,730	0.15%
● UTILITY EQUIPMENT RENTAL	\$11,460	0.14%
● RESTRICTED CONTRIBUTIONS - DEM	\$11,440	0.14%
● LIQUOR & MALT BEVERAGE	\$9,486	0.12%
● EXEMPT COMPUTERS - STATE AID	\$7,990	0.10%

Revenue Sources

CLEAR LAKE MU COURT REVENUE	\$7,540	0.10%
LANDFILL FEES MULTI FAMILY	\$6,630	0.08%
LICENSE PLATE DIVISION	\$5,100	0.06%
ZONING FEES	\$5,100	0.06%
PUBLIC SAFETY/DAM MAINT. (LIN.)	\$5,000	0.06%
PARKING VIOLATIONS	\$4,160	0.05%
SALE OF MATERIALS & SUPPLIES	\$3,660	0.05%
OPERATORS LICENSES	\$2,550	0.03%
SPECIAL ASSESSMENT REPORT FEES	\$1,530	0.02%
MOBILE HOME PARK LICENSES	\$1,530	0.02%
REFUSE COLLECTION PENALTIES	\$1,020	0.01%
FIRE DEPARTMENT REVENUES	\$1,020	0.01%
LICENSE PUBLICATION FEES	\$867	0.01%
PARK PERMITS	\$765	0.01%
PUBLIC WORKS OTHER REVENUE	\$510	0.01%
CIGARETTE LICENSES	\$510	0.01%
PAPER SERVICES	\$408	0.01%
TRAIL PASSES	\$383	0.00%
GARAGE SALE REVENUE	\$255	0.00%
DUMPSTER FEES	\$204	0.00%
TEMP PLATES	\$204	0.00%
REPORT REQUESTS	\$153	0.00%
FINGERPRINTING	\$102	0.00%
INT. EARNED ON INVESTMENTS	\$55	0.00%

The Fiscal Year Revenue by Object is led by REVENUE FROM GENERAL FUND at \$1.9 million, representing 23.66% of the total. SEWER OTH LATE FEE follows with \$1.2 million, accounting for 14.96%. GEN PROPERTY TAXES-DEBT SERVIC contributes \$1.1 million, or 13.87%. SHARED REVENUES make up \$679,437, which is 8.59%, while WATER OTH LATE FEE adds \$614,174, equating to 7.76%. TAX INCREMENTS #10 provides \$609,000, or 7.7%. LOCAL TRANSPORTATION AIDS accounts for \$321,036, representing 4.06%. ACT 150 GRANT contributes \$282,960, or 3.58%. GARBAGE ADMINISTRATIVE FEES total \$265,710, which is 3.36%, and FIRE PROTECTION SERVICES- OPER adds \$200,000, making up 2.53%. These ten categories represent the major sources, with 47 smaller categories not listed here.

Revenues by Object

Category	Account ID	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
REVENUE FROM GENERAL FUND					
PROPERTY TAXES	100-00-41100-000-000	\$1,657,746.00	\$1,853,958.00	\$1,871,367.00	0.94%
Total REVENUE FROM GENERAL FUND		\$1,657,746.00	\$1,853,958.00	\$1,871,367.00	0.94%
GEN PROPERTY TAXES-DEBT SERVIC					
GEN PROPERTY TAXES-DEBT SERVIC	100-00-41110-000-000	\$590,916.00	\$589,563.00	\$879,056.00	49.10%

Revenue Sources

Category	Account ID	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
BUDGETED TAX APPROPRIATIONS	250-00-41110-000-000	\$200,000.00	\$200,000.00	\$218,000.00	9.00%
Total GEN PROPERTY TAXES-DEBT SERVIC		\$790,916.00	\$789,563.00	\$1,097,056.00	38.94%
TAX INCREMENTS #10					
TAX INCREMENTS	410-00-41120-000-000	\$250,143.00	\$245,000.00	\$245,000.00	0.00%
TAX INCREMENTS	420-00-41120-000-000	\$69,078.00	\$54,000.00	\$54,000.00	0.00%
TAX INCREMENTS	485-00-41120-000-000	\$59,930.00	\$60,000.00	\$60,000.00	0.00%
TAX INCREMENTS	495-00-41120-000-000	\$168,430.00	\$125,000.00	\$125,000.00	0.00%
TAX INCREMENTS	496-00-41120-000-000	-	\$125,000.00	\$125,000.00	0.00%
Total TAX INCREMENTS #10		\$547,581.00	\$609,000.00	\$609,000.00	0.00%
MOBILE HOME FEES					
MOBILE HOME FEES	100-00-41140-000-000	\$31,639.00	\$40,000.00	\$45,000.00	12.50%
Total MOBILE HOME FEES		\$31,639.00	\$40,000.00	\$45,000.00	12.50%
MFL TAX					
MFL TAX	100-00-41150-000-000	\$2.00	-	-	0.00%
Total MFL TAX		\$2.00	-	-	0.00%
PYMTS IN LIEU OF TAXES					
PYMTS IN LIEU OF TAXES	100-00-41300-000-000	\$60,764.00	\$61,437.00	\$63,743.00	3.75%
Total PYMTS IN LIEU OF TAXES		\$60,764.00	\$61,437.00	\$63,743.00	3.75%
TAXES-REGULATED UTILITY					
TAXES-REGULATED UTILITY	100-00-41310-000-000	-	\$80,000.00	\$92,000.00	15.00%
Total TAXES-REGULATED UTILITY		-	\$80,000.00	\$92,000.00	15.00%
MOTEL ROOM TAX					
MOTEL ROOM TAX	100-00-41400-000-000	\$9,172.00	\$22,529.00	\$22,529.00	0.00%
Total MOTEL ROOM TAX		\$9,172.00	\$22,529.00	\$22,529.00	0.00%
NSF SERVICE CHARGE					
NSF SERVICE CHARGE	100-00-41640-000-000	\$35.00	-	-	0.00%
Total NSF SERVICE CHARGE		\$35.00	-	-	0.00%
SHARED REVENUES					
SHARED REVENUES	100-00-43410-000-000	\$706,437.00	\$652,220.00	\$679,437.00	4.17%

Revenue Sources

Category	Account ID	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Total SHARED REVENUES		\$706,437.00	\$652,220.00	\$679,437.00	4.17%
USE OF MACH FUND-SWEEPER/MOWER					
EXPEND. RESTRAINT PROGRAM	100-00-43411-000-000	-	\$61,457.00	-	-
Total USE OF MACH FUND-SWEEPER/MOWER		-	\$61,457.00	-	-
EXEMPT COMPUTERS - STATE AID					
EXEMPT COMPUTERS - STATE AID	100-00-43412-000-000	\$7,990.00	\$7,990.00	\$7,990.00	0.00%
Total EXEMPT COMPUTERS - STATE AID		\$7,990.00	\$7,990.00	\$7,990.00	0.00%
OTHER FEDERAL GRANTS					
OTHER FEDERAL GRANTS	100-00-43414-000-000	-\$11,875.00	-	-	0.00%
Total OTHER FEDERAL GRANTS		-\$11,875.00	-	-	0.00%
FIRE INSURANCE 2% DUES					
FIRE INSURANCE 2% DUES	100-00-43420-000-000	\$14,052.00	\$13,000.00	\$16,650.00	28.08%
Total FIRE INSURANCE 2% DUES		\$14,052.00	\$13,000.00	\$16,650.00	28.08%
EXEMPTAIDS					
EXEMPT AIDS	410-00-43430-000-000	\$17,938.00	\$17,938.00	\$14,886.00	-17.01%
EXEMPT AIDS	420-00-43430-000-000	\$114.00	\$114.00	\$18,928.00	16,503.51%
EXEMPT AIDS	485-00-43430-000-000	\$658.00	\$544.00	\$19,624.00	3,507.35%
EXEMPT AIDS	495-00-43430-000-000	-	-	\$26,648.00	-
Total EXEMPTAIDS		\$18,710.00	\$18,596.00	\$80,086.00	330.66%
ACT 150 GRANT					
ACT 150 GRANT	250-00-43501-000-000	\$248,942.00	\$282,960.00	\$282,960.00	0.00%
Total ACT 150 GRANT		\$248,942.00	\$282,960.00	\$282,960.00	0.00%
DNR - IN LIEU OF TAXES					
DNR- IN LIEU OF TAXES	100-00-43502-000-000	\$635.00	-	-	0.00%
Total DNR - IN LIEU OF TAXES		\$635.00	-	-	0.00%
PICKLEBALL COURT USE FUND					

Revenue Sources

Category	Account ID	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
POLICE TRAINING GRANTS	100-00-43520-000-000	\$2,810.00	-	-	0.00%
Total PICKLEBALL COURT USE FUND		\$2,810.00	-	-	0.00%
LOCAL TRANSPORTATION AIDS					
LOCAL TRANSPORTATION AIDS	100-00-43530-000-000	\$270,447.00	\$311,014.00	\$321,036.00	3.22%
Total LOCAL TRANSPORTATION AIDS		\$270,447.00	\$311,014.00	\$321,036.00	3.22%
PER. PROP. TAX AID					
PER. PROP. TAX AID	100-00-43540-000-000	-	\$18,065.00	\$24,136.00	33.61%
Total PER. PROP. TAX AID		-	\$18,065.00	\$24,136.00	33.61%
LIQUOR & MALT BEVERAGE					
LIQUOR & MALT BEVERAGE	100-00-44110-000-000	\$10,583.00	\$9,300.00	\$9,486.00	2.00%
Total LIQUOR & MALT BEVERAGE		\$10,583.00	\$9,300.00	\$9,486.00	2.00%
OPERATORS LICENSES					
OPERATORS LICENSES	100-00-44120-000-000	\$2,755.00	\$2,500.00	\$2,550.00	2.00%
Total OPERATORS LICENSES		\$2,755.00	\$2,500.00	\$2,550.00	2.00%
CIGARETTE LICENSES					
CIGARETTE LICENSES	100-00-44130-000-000	\$1,300.00	\$500.00	\$510.00	2.00%
Total CIGARETTE LICENSES		\$1,300.00	\$500.00	\$510.00	2.00%
MOBILE HOME PARK LICENSES					
MOBILE HOME PARK LICENSES	100-00-44140-000-000	\$1,728.00	\$1,500.00	\$1,530.00	2.00%
Total MOBILE HOME PARK LICENSES		\$1,728.00	\$1,500.00	\$1,530.00	2.00%
CABLE FRANCHISE					
CABLE FRANCHISE	100-00-44160-000-000	\$6,545.00	\$11,500.00	\$11,730.00	2.00%
Total CABLE FRANCHISE		\$6,545.00	\$11,500.00	\$11,730.00	2.00%
OTHER LICENSES					
OTHER LICENSES	100-00-44170-000-000	\$1,465.00	-	-	0.00%
Total OTHER LICENSES		\$1,465.00	-	-	0.00%
TRAIL PASSES					

Revenue Sources

Category	Account ID	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
DOG LICENSES	100-00-44180-000-000	\$402.00	\$375.00	\$383.00	2.13%
TRAIL PASSES	100-00-44180-100-000	\$30.00	-	-	0.00%
Total TRAIL PASSES		\$432.00	\$375.00	\$383.00	2.13%
BUILDING PERMITS - COMMERCIAL					
BUILDING PERMITS - RESIDENTIAL	100-00-44300-000-000	\$34,073.00	\$14,000.00	\$14,280.00	2.00%
BUILDING PERMITS - COMMERCIAL	100-00-44300-100-000	\$20,495.00	\$10,000.00	\$10,200.00	2.00%
Total BUILDING PERMITS - COMMERCIAL		\$54,568.00	\$24,000.00	\$24,480.00	2.00%
ZONING FEES					
ZONING FEES	100-00-44400-000-000	\$4,580.00	\$5,000.00	\$5,100.00	2.00%
Total ZONING FEES		\$4,580.00	\$5,000.00	\$5,100.00	2.00%
GARAGE SALE REVENUE					
GARAGE SALE REVENUE	100-00-44500-000-000	\$310.00	\$250.00	\$255.00	2.00%
Total GARAGE SALE REVENUE		\$310.00	\$250.00	\$255.00	2.00%
PARK PERMITS					
PARK PERMITS	100-00-44600-000-000	\$1,085.00	\$750.00	\$765.00	2.00%
Total PARK PERMITS		\$1,085.00	\$750.00	\$765.00	2.00%
CAMPGROUND FEES					
CAMPGROUND FEES	100-00-44650-000-000	\$16,420.00	\$16,000.00	\$16,944.00	5.90%
Total CAMPGROUND FEES		\$16,420.00	\$16,000.00	\$16,944.00	5.90%
MUNICIPAL COURT REVENUE					
MUNICIPAL COURT REVENUE	100-00-45120-000-000	\$27,587.00	\$26,000.00	\$27,040.00	4.00%
Total MUNICIPAL COURT REVENUE		\$27,587.00	\$26,000.00	\$27,040.00	4.00%
CLEAR LAKE MU COURT REVENUE					
CLEAR LAKE MU COURT REVENUE	100-00-45121-000-000	-	\$7,250.00	\$7,540.00	4.00%
Total CLEAR LAKE MU COURT REVENUE		-	\$7,250.00	\$7,540.00	4.00%
PARKING VIOLATIONS					

Revenue Sources

Category	Account ID	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
PARKING VIOLATIONS	100-00-45130-000-000	\$820.00	\$4,000.00	\$4,160.00	4.00%
Total PARKING VIOLATIONS		\$820.00	\$4,000.00	\$4,160.00	4.00%
POLICE MISC. REVENUE					
POLICE MISC. REVENUE	100-00-45190-000-000	\$12,938.00	-	-	0.00%
Total POLICE MISC. REVENUE		\$12,938.00	-	-	0.00%
LICENSE PUBLICATION FEES					
LICENSE PUBLICATION FEES	100-00-46110-000-000	\$850.00	\$850.00	\$867.00	2.00%
Total LICENSE PUBLICATION FEES		\$850.00	\$850.00	\$867.00	2.00%
SALE OF MATERIALS & SUPPLIES					
SALE OF MATERIALS & SUPPLIES	100-00-46120-000-000	\$246.00	\$3,000.00	\$3,660.00	22.00%
Total SALE OF MATERIALS & SUPPLIES		\$246.00	\$3,000.00	\$3,660.00	22.00%
SPECIAL ASSESSMENT REPORT FEES					
SPECIAL ASSESSMENT REPORT FEES	100-00-46140-000-000	\$2,215.00	\$1,500.00	\$1,530.00	2.00%
Total SPECIAL ASSESSMENT REPORT FEES		\$2,215.00	\$1,500.00	\$1,530.00	2.00%
FIRE DEPARTMENT REVENUES					
FIRE DEPARTMENT REVENUES	100-00-46220-000-000	\$20,316.00	\$1,000.00	\$1,020.00	2.00%
Total FIRE DEPARTMENT REVENUES		\$20,316.00	\$1,000.00	\$1,020.00	2.00%
LICENSE PLATE DIVISION					
VEHICLE LICENSE PLATE REGISTRA	100-00-46230-000-000	\$390.00	\$5,000.00	\$5,100.00	2.00%
Total LICENSE PLATE DIVISION		\$390.00	\$5,000.00	\$5,100.00	2.00%
TEMP PLATES					
TEMP PLATES	100-00-46240-000-000	\$190.00	\$200.00	\$204.00	2.00%
Total TEMP PLATES		\$190.00	\$200.00	\$204.00	2.00%
PAPER SERVICES					
PAPER SERVICES	100-00-46250-000-000	\$463.00	\$400.00	\$408.00	2.00%
Total PAPER SERVICES		\$463.00	\$400.00	\$408.00	2.00%
REPORT REQUESTS					

Revenue Sources

Category	Account ID	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
REPORT REQUESTS	100-00-46260-000-000	\$21.00	\$150.00	\$153.00	2.00%
Total REPORT REQUESTS		\$21.00	\$150.00	\$153.00	2.00%
FINGERPRINTING					
FINGERPRINTING	100-00-46280-000-000	\$195.00	\$100.00	\$102.00	2.00%
Total FINGERPRINTING		\$195.00	\$100.00	\$102.00	2.00%
PUBLIC WORKS OTHER REVENUE					
PUBLIC WORKS OTHER REVENUE	100-00-46311-000-000	\$600.00	\$500.00	\$510.00	2.00%
Total PUBLIC WORKS OTHER REVENUE		\$600.00	\$500.00	\$510.00	2.00%
AIRPORT REVENUES					
AIRPORT REVENUES	100-00-46340-000-000	\$22,354.00	\$19,085.00	\$19,467.00	2.00%
Total AIRPORT REVENUES		\$22,354.00	\$19,085.00	\$19,467.00	2.00%
AIRPORT FUEL SALES					
AIRPORT FUEL SALES	100-00-46341-000-000	\$25,762.00	\$17,000.00	\$17,340.00	2.00%
Total AIRPORT FUEL SALES		\$25,762.00	\$17,000.00	\$17,340.00	2.00%
REFUSE & GARBAGE COLLECTION					
REFUSE & GARBAGE COLLECTION	100-00-46420-000-000	\$5.00	-	-	0.00%
Total REFUSE & GARBAGE COLLECTION		\$5.00	-	-	0.00%
REFUSE COLLECTION PENALTIES					
REFUSE COLLECTION PENALTIES	100-00-46421-000-000	\$1,548.00	\$1,000.00	\$1,020.00	2.00%
Total REFUSE COLLECTION PENALTIES		\$1,548.00	\$1,000.00	\$1,020.00	2.00%
LANDFILL FEES MULTI FAMILY					
LANDFILL	100-00-46422-000-000	\$6,185.00	\$6,500.00	\$6,630.00	2.00%
LANDFILL FEES MULTI FAMILY	100-00-46422-500-000	\$75.00	-	-	0.00%
Total LANDFILL FEES MULTI FAMILY		\$6,260.00	\$6,500.00	\$6,630.00	2.00%
GARBAGE ADMINISTRATIVE FEES					

Revenue Sources

Category	Account ID	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
GARBAGE ADMINISTRATIVE FEES	100-00-46424-000-000	\$263,648.00	\$260,500.00	\$265,710.00	2.00%
Total GARBAGE ADMINISTRATIVE FEES		\$263,648.00	\$260,500.00	\$265,710.00	2.00%
WATER OTH LATE FEE					
RESIDENTIAL SERVICE	610-00-46450-000-460	\$144,274.00	\$151,000.00	\$178,083.00	17.94%
COMMERICAL SERVICE	610-00-46450-000-461	\$66,331.00	\$58,000.00	\$68,403.00	17.94%
PRIV. FIRE PROT.	610-00-46450-000-462	\$8,136.00	\$8,050.00	\$9,494.00	17.94%
PUB. FIRE PROT.	610-00-46450-000-463	\$163,227.00	\$163,000.00	\$192,236.00	17.94%
PUB. AUTH. SERVICE	610-00-46450-000-464	\$30,667.00	\$3,200.00	\$37,740.00	1,079.38%
INDUSTRIAL SERVICE	610-00-46450-000-465	\$15,855.00	\$20,000.00	\$23,587.00	17.93%
PUB FIRE PROT-Multi Family	610-00-46450-000-466	\$6,785.00	\$6,700.00	\$7,902.00	17.94%
WATER REV Multi Family	610-00-46450-000-467	\$13,158.00	\$13,000.00	\$15,332.00	17.94%
WATER OTH LATE FEE	610-00-46450-000-468	\$6.45	-	-	0.00%
PENALTIES	610-00-46450-000-470	\$579.00	\$700.00	\$1,397.00	99.57%
H2O TOWER RENT	610-00-46450-000-472	\$25,206.00	-	-	0.00%
OTHER REVENUES	610-00-46450-000-474	\$7,836.06	-	\$80,000.00	-
Total WATER OTH LATE FEE		\$482,060.51	\$423,650.00	\$614,174.00	44.97%
SEWER OTH LATE FEE					
SWR SERV-UNMTRD RES	620-00-46460-000-619	\$4,640.00	\$5,667.00	\$6,549.00	15.56%
SWR SERV-RESIDENTIAL	620-00-46460-000-621	\$479,266.00	\$550,554.00	\$636,220.00	15.56%
SWR SERV-COMMERCIAL	620-00-46460-000-	\$198,366.00	\$221,841.00	\$256,359.00	15.56%

Revenue Sources

Category	Account ID	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
	622				
SWR SERV-INDUSTRIAL	620-00-46460-000-623	\$60,186.00	\$118,207.00	\$136,600.00	15.56%
SWR SERV-PUBLIC AUTHORITY	620-00-46460-000-624	\$79,977.00	\$72,867.00	\$84,205.00	15.56%
SEWER REV MULTI FAMILY	620-00-46460-000-626	\$53,370.00	\$50,000.00	\$57,780.00	15.56%
SWR FORFEITED DISCOUNTS PENALT	620-00-46460-000-631	\$3,828.00	\$5,114.00	\$5,910.00	15.57%
SEWER OTH LATE FEE	620-00-46460-000-632	\$67.55	-	-	0.00%
SWR SERVICE-MISC OPER REVENUE	620-00-46460-000-635	\$3,155.00	-	-	0.00%
Total SEWER OTH LATE FEE		\$882,855.55	\$1,024,250.00	\$1,183,623.00	15.56%
DUMPSTER FEES					
DUMPSTER FEES	100-00-46490-000-000	-	\$200.00	\$204.00	2.00%
Total DUMPSTER FEES		-	\$200.00	\$204.00	2.00%
PUBLIC SAFETY/DAM MAINT. (LIN.)					
PUBLIC SAFETY/DAM MAINT. (LIN.)	100-00-47320-000-000	\$3,000.00	\$4,000.00	\$5,000.00	25.00%
Total PUBLIC SAFETY/DAM MAINT.(LIN.)		\$3,000.00	\$4,000.00	\$5,000.00	25.00%
FIRE PROTECTION SERVICES- OPER					
FIRE PROTECTION SERVICES - OPER	100-00-47321-000-000	\$182,218.00	\$170,000.00	\$200,000.00	17.65%
Total FIRE PROTECTION SERVICES- OPER		\$182,218.00	\$170,000.00	\$200,000.00	17.65%
UTILITY OFFICE RENT					
UTILITY OFFICE RENT	100-00-47400-000-000	-	\$18,000.00	\$24,000.00	33.33%
Total UTILITY OFFICE RENT		-	\$18,000.00	\$24,000.00	33.33%
UTILITY EQUIPMENT RENTAL					
UTILITY EQUIP. RENTAL	100-00-47410-000-000	-	\$6,000.00	\$11,460.00	91.00%
Total UTILITY EQUIPMENT RENTAL		-	\$6,000.00	\$11,460.00	91.00%
LEASE INTEREST REVENUE					

Revenue Sources

Category	Account ID	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
INTEREST	100-00-48100-000-000	\$72,305.00	\$100,000.00	\$100,000.00	0.00%
LEASE REVENUE	100-00-48900-100-000	\$26,811.00	-	-	0.00%
LEASE INTEREST REVENUE	100-00-48900-200-000	\$2,643.00	-	-	0.00%
MISCELLANEOUS REVENUE	250-00-48900-000-000	\$6,649.00	\$2,800.00	\$2,800.00	0.00%
INTEREST - DELINQUENT ACCTS	610-00-48100-000-410	\$71.38	-	-	0.00%
INTEREST/ DEL ACCTS/FIRE PROT	610-00-48100-000-411	\$36.67	-	-	0.00%
LEASE INTEREST REVENUE	610-00-48100-100-000	\$12,424.00	-	-	0.00%
Total LEASE INTEREST REVENUE		\$120,940.05	\$102,800.00	\$102,800.00	0.00%
INT. EARNED ON INVESTMENTS					
INT. EARNED ON INVESTMENTS	250-00-48110-000-000	\$55.00	-	\$55.00	-
Total INT. EARNED ON INVESTMENTS		\$55.00	-	\$55.00	-
INTEREST-BUSINESS RELOC. LOAN					
INT.-BUSINESS RELOC. LOAN	100-00-48120-000-000	\$1,058.00	-	-	0.00%
Total INTEREST-BUSINESS RELOC. LOAN		\$1,058.00	-	-	0.00%
RENT OF CITY BUILDINGS					
RENT OF CITY BUILDINGS	100-00-48200-000-000	\$1,200.00	\$1,200.00	-	-
Total RENT OF CITY BUILDINGS		\$1,200.00	\$1,200.00	-	-
RESTRICTED CONTRIBUTIONS - DEM					
SALE OF CITY PROPERTY	100-00-48300-000-000	\$102,281.00	-	-	0.00%
AMORTIZATION/REGULATORY LIABIL	610-00-48300-000-425	-	\$11,000.00	\$11,440.00	4.00%
Total RESTRICTED CONTRIBUTIONS - DEM		\$102,281.00	\$11,000.00	\$11,440.00	4.00%
SALE OF CAPITAL EQUIPMENT					

Revenue Sources

Category	Account ID	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
SALE OF CAPITAL EQUIPMENT	100-00-48350-000-000	\$16,000.00	-	-	0.00%
Total SALE OF CAPITAL EQUIPMENT		\$16,000.00	-	-	0.00%
RESTRICTED E. ASIA CONTRIBUTIO					
INS. RECOVERIES	100-00-48400-000-000	\$16,362.00	\$12,000.00	-	-
Total RESTRICTED E. ASIA CONTRIBUTIO		\$16,362.00	\$12,000.00	-	-
CELL PHONE TOWER REHAB					
CELL TOWER RENT	100-00-48450-000-000	-	\$40,000.00	\$20,000.00	-50.00%
CELL TOWER RENT	610-00-48450-000-000	\$25,206.00	\$20,000.00	\$20,000.00	0.00%
Total CELL PHONE TOWER REHAB		\$25,206.00	\$60,000.00	\$40,000.00	-33.33%
DONATIONS-BOAT LANDING					
DONATIONS	250-00-48500-000-000	\$8,771.00	-	-	0.00%
Total DONATIONS-BOAT LANDING		\$8,771.00	-	-	0.00%
SALE OF CAPITAL ASSETS					
DONATIONS-PICKLEBALL	100-00-48530-000-000	\$26,420.00	-	-	0.00%
Total SALE OF CAPITAL ASSETS		\$26,420.00	-	-	0.00%
DONATIONS - GOLF CAR PATHS					
DONATIONS - GOLF CAR PATHS	100-00-48535-000-000	-\$36,923.00	-	-	0.00%
Total DONATIONS - GOLF CAR PATHS		-\$36,923.00	-	-	0.00%
DOG PARK DONATIONS					
DOG PARK DONATIONS	100-00-48540-000-000	\$31.00	-	-	0.00%
Total DOG PARK DONATIONS		\$31.00	-	-	0.00%
DONATIONS					
DONATIONS	100-00-48560-000-000	\$9,087.00	-	-	0.00%
Total DONATIONS		\$9,087.00	-	-	0.00%
USE OF PARK DEDICATION FEE					

Revenue Sources

Category	Account ID	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
OTHER MISC. REVENUE	100-00-48600-000-000	\$999.00	-	-	0.00%
Total USE OF PARK DEDICATION FEE LIBRARY FINES		\$999.00	-	-	0.00%
LIBRARY FINES	250-00-48910-000-000	\$3,593.38	-	-	0.00%
Total LIBRARY FINES		\$3,593.38	-	-	0.00%
PROCEEDS OF LONG-TERM DEBT					
PROCEEDS OF L-T DEBT	100-00-49100-000-000	\$106,794.00	-	-	0.00%
PROCEEDS OF LONG-TERM DEBT	310-00-49100-000-000	\$100,661.00	-	-	-
Total PROCEEDS OF LONG-TERM DEBT		\$207,455.00	-	-	0.00%
TRANSFER FROM GENERAL FUND					
TRANSFER IN LIBRARY FUND BAL	250-00-49210-000-000	-	\$15,000.00	\$15,000.00	0.00%
Total TRANSFER FROM GENERAL FUND		-	\$15,000.00	\$15,000.00	0.00%
AEDC-ACC WEBSITE REIMBURSEMENT					
AEDC-ACC WEBSITE REIMBURSEMENT	100-00-49228-000-000	\$727.00	\$750.00	-	-
Total AEDC-ACC WEBSITE REIMBURSEMENT		\$727.00	\$750.00	-	-
GOLF COURSE					
GOLF COURSE	100-00-49230-000-000	-	\$36,667.00	\$36,667.00	0.00%
Total GOLF COURSE		-	\$36,667.00	\$36,667.00	0.00%
TRANSFER IN - TIDS					
TRANSFER IN - TIDS	410-00-49240-000-000	\$261,456.00	-	-	-
Total TRANSFER IN - TIDS		\$261,456.00	-	-	-
TRANSFER IN-GENERAL-DEBT SERV					
TRANSFER IN-GENERAL-DEBT SERV	310-00-49241-000-000	\$944,973.00	-	-	-
Total TRANSFER IN-GENERAL-DEBT SERV		\$944,973.00	-	-	-

Revenue Sources

Category	Account ID	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
TID OP TRANS IN					
TID OPER. TRANS. IN	100-00-49255-000-000	-	\$25,000.00	\$17,000.00	-32.00%
Total TID OP TRANS IN		-	\$25,000.00	\$17,000.00	-32.00%
TRANSFERS FROM WATER UTILITY					
TRANSFERS FROM WATER UTILITY	100-00-49610-000-000	\$160,756.00	-	-	0.00%
Total TRANSFERS FROM WATER UTILITY		\$160,756.00	-	-	0.00%
Total Revenues		\$8,264,763.49	\$7,158,016.00	\$7,910,607.00	10.51%

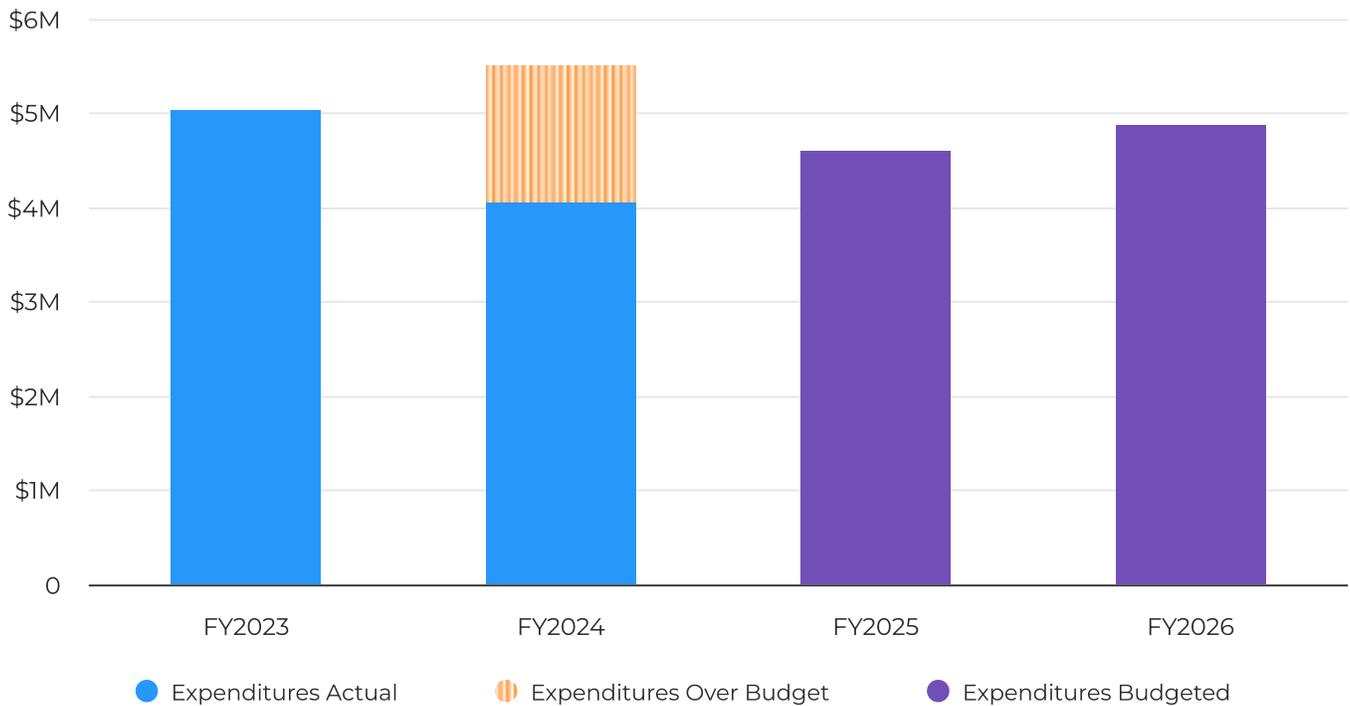
General Fund

The General Fund is the primary engine of city operations, covering the broadest range of services from public safety to street maintenance. For 2026, the General Fund budget reflects a strategic investment in personnel and community safety.

- **Public Safety:** This remains the largest expenditure area. The **Police Department** request has increased to **\$1,243,526**, driven by a 5% salary adjustment and the separation of overtime and holiday pay to improve transparency. The **Fire Department** is budgeted at **\$304,130**, which includes a critical investment of **\$34,000** for the epoxy coating of the fire hall floors to preserve the facility.
- **Public Works:** Totalling approximately **\$1.07 million**, this area focuses on essential infrastructure. Key costs include **\$225,000** for local road improvement projects. The budget also accounts for rising operational costs in street lighting and snow removal.
- **General Government:** Budgeted at **\$858,978**, this includes administrative salaries, legal services, and the operation of City Hall.
- **Culture & Recreation:** Spending for **Parks and Celebrations** is set at **\$272,717**, covering park maintenance, dock repairs, and support for community events.

Expenditure Summary

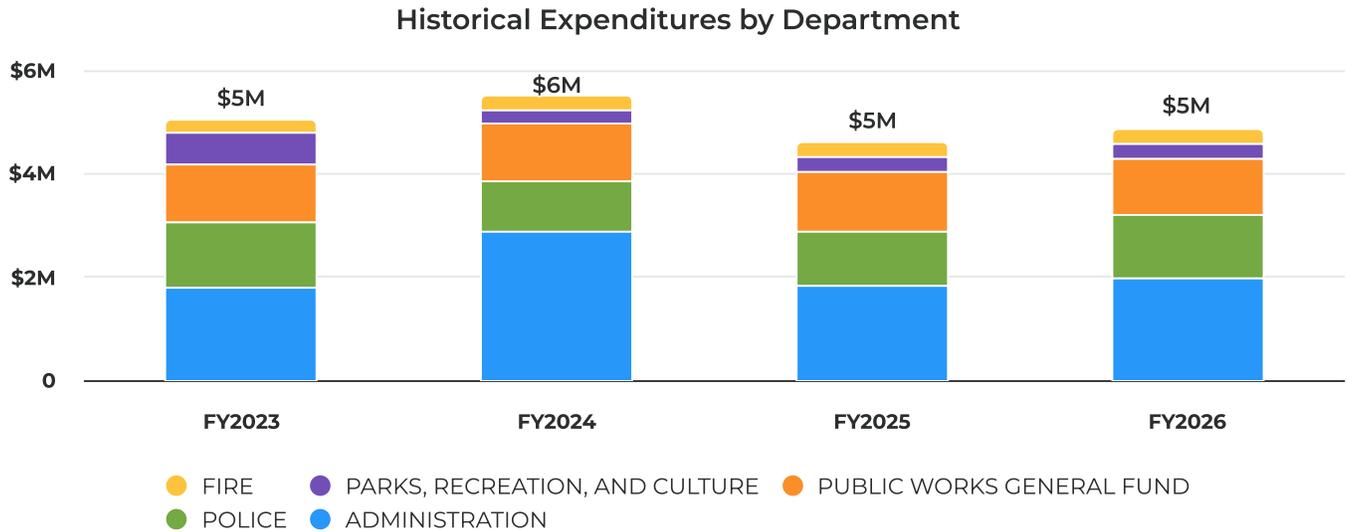
Historical Expenditures Across Fund Summary



In FY2025, the General Fund's total budgeted expenditures are \$4.6 million, reflecting a 13.27% increase from the prior period. This marks a significant rise in planned spending compared to the previous budget year.

For FY2026, the budgeted expenditures further increase to \$4.9 million, which is a 5.73% growth from FY2025. While the rate of increase slows compared to the previous year, the overall trend shows continued growth in budgeted expenditures within the General Fund.

Expenditures by Group



The total General Fund expenditures for FY2026 increased by 5.73% to \$4.9 million compared to FY2025's \$4.6 million. Administration remains the largest department, accounting for 40.48% of the total at \$2 million, which is an 8.53% increase of \$154,812 from the previous year. Police expenditures rose significantly by 19%, reaching \$1.2 million and representing 25.55% of the total budget.

Public Works General Fund expenditures decreased by 8.76% to \$1.1 million, now making up 22% of the total, down from 25.49% in FY2025. Fire department spending increased by 7.26% to \$304,131, comprising 6.25% of the total budget. Parks, Recreation, and Culture saw a slight decrease of 2.62% to \$278,317, representing 5.72% of the total expenditures.

Overall, the largest increases in FY2026 were in Police, Administration, and Fire departments, while Public Works General Fund and Parks, Recreation, and Culture experienced decreases compared to FY2025.

FY26 Expenditures by Department



● ADMINISTRATION	\$1,969,902	40.48%
● POLICE	\$1,243,526	25.55%
● PUBLIC WORKS GENERAL FUND	\$1,070,698	22.00%
● FIRE	\$304,131	6.25%
● PARKS, RECREATION, AND CULTURE	\$278,317	5.72%

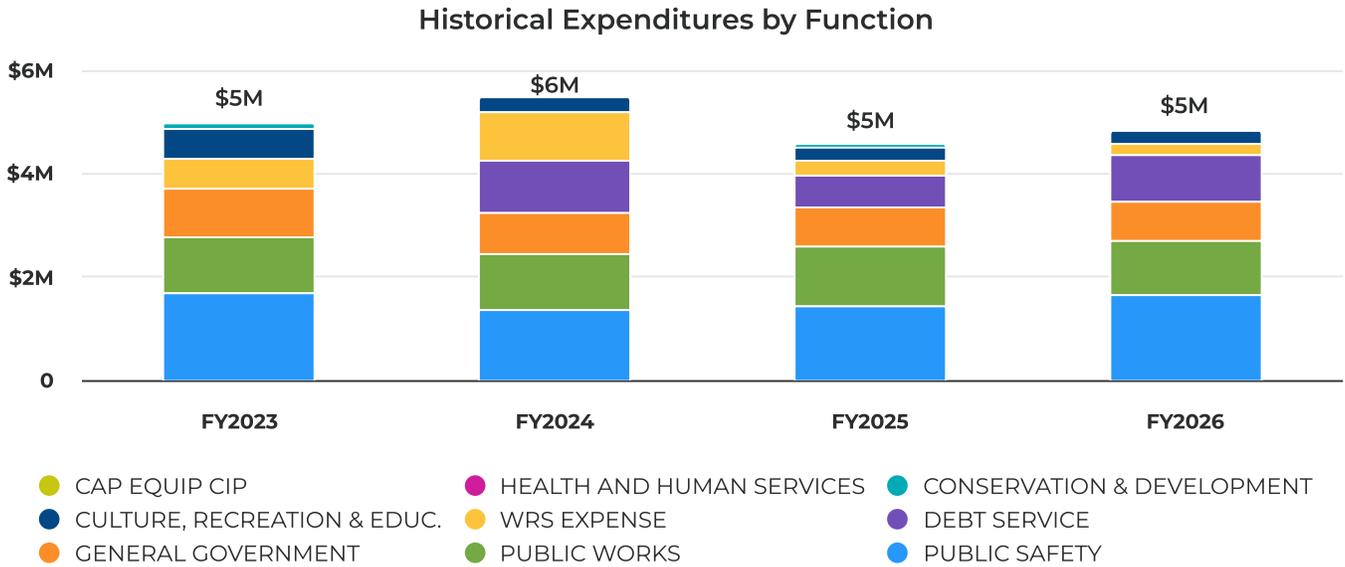
For the General Fund fiscal year expenditures by department, ADMINISTRATION accounts for \$2 million, representing 40.48% of the total. POLICE expenditures are \$1.2 million, which is 25.55%. PUBLIC WORKS GENERAL FUND follows with \$1.1 million, making up 22%. FIRE expenditures total \$304,131, or 6.25%, and PARKS, RECREATION, AND CULTURE expenditures are \$278,317, comprising 5.72% of the total.

Expenditures by Department

Category	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
ADMINISTRATION	\$2,857,030.47	\$1,815,090.00	\$1,969,902.00	8.53%
GENERAL GOVERNMENT	\$803,130.68	\$762,145.00	\$763,268.00	0.15%
PUBLIC SAFETY	\$83,904.00	\$77,960.00	\$78,908.00	1.22%
CONSERVATION & DEVELOPMENT	\$12,957.00	\$58,270.00	\$30,670.00	-47.37%
CAP EQUIP CIP	\$8,708.79	-	-	-
DEBT SERVICE	\$983,368.00	\$626,230.00	\$879,056.00	40.37%
WRS EXPENSE	\$964,962.00	\$290,485.00	\$218,000.00	-24.95%
POLICE	\$1,010,019.96	\$1,045,003.00	\$1,243,526.00	19.00%
PUBLIC SAFETY	\$1,010,019.96	\$1,045,003.00	\$1,243,526.00	19.00%
FIRE	\$261,215.00	\$283,533.00	\$304,131.00	7.26%
PUBLIC SAFETY	\$261,215.00	\$283,533.00	\$304,131.00	7.26%
PUBLIC WORKS GENERAL FUND	\$1,087,630.00	\$1,173,459.00	\$1,070,698.00	-8.76%
PUBLIC SAFETY	-	\$5,000.00	\$5,000.00	0.00%
PUBLIC WORKS	\$1,087,630.00	\$1,168,459.00	\$1,065,698.00	-8.79%
PARKS, RECREATION, AND CULTURE	\$285,208.47	\$285,805.00	\$278,317.00	-2.62%
HEALTH AND HUMAN SERVICES	\$424.47	\$29,320.00	\$20,000.00	-31.79%
CULTURE, RECREATION & EDUC.	\$284,784.00	\$256,485.00	\$258,317.00	0.71%

Category	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Total Expenditures	\$5,501,103.90	\$4,602,890.00	\$4,866,574.00	5.73%

Expenditures by Function



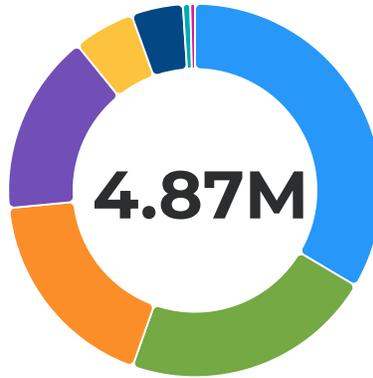
The General Fund's total expenditures for FY2026 increased by 5.73% to \$4.9 million compared to FY2025's \$4.6 million. Public Safety remains the largest expenditure category, rising by 15.59% to \$1.6 million, now representing 33.53% of the total budget, up from 30.67% the previous year.

Debt Service saw a significant increase of 40.37%, growing to \$879,056 and accounting for 18.06% of the total budget, up from 13.61% in FY2025. In contrast, Public Works expenditures decreased by 8.79% to \$1.1 million, reducing its share of the budget from 25.39% to 21.9%.

General Government expenditures remained relatively stable with a slight increase of 0.15% to \$763,268, maintaining a similar budget share at 15.68%. Culture, Recreation & Education also experienced a modest increase of 0.71% to \$258,317, representing 5.31% of the total.

Conservation & Development expenditures declined by 47.37% to \$30,670, and Health and Human Services decreased by 31.79% to \$20,000, representing 0.63% and 0.41% of the total budget, respectively. Capital Equipment CIP remained at \$0.

FY26 Expenditures by Function



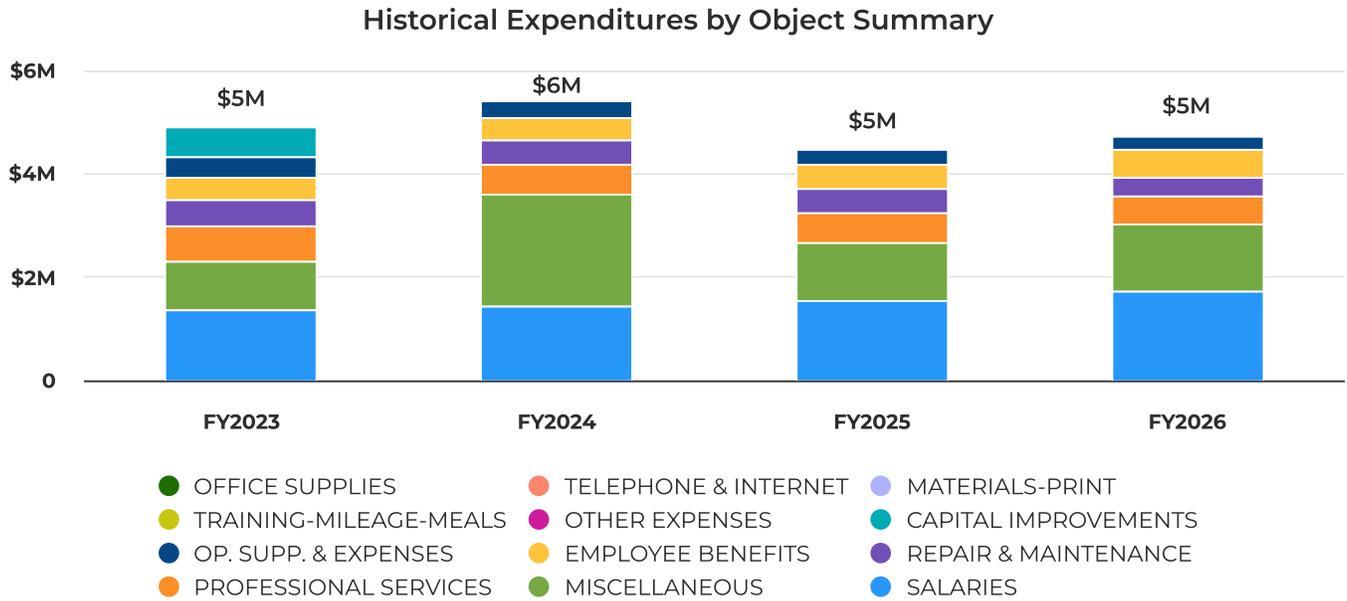
● PUBLIC SAFETY	\$1,631,565	33.53%
● PUBLIC WORKS	\$1,065,698	21.90%
● DEBT SERVICE	\$879,056	18.06%
● GENERAL GOVERNMENT	\$763,268	15.68%
● CULTURE, RECREATION & EDUC.	\$258,317	5.31%
● WRS EXPENSE	\$218,000	4.48%
● CONSERVATION & DEVELOPMENT	\$30,670	0.63%
● HEALTH AND HUMAN SERVICES	\$20,000	0.41%

For the General Fund fiscal year expenditures by function, Public Safety accounts for \$1.6 million, representing 33.53% of the total. Public Works follows with \$1.1 million, or 21.9%. Debt Service comprises \$879,056, which is 18.06% of the expenditures. General Government expenses total \$763,268, making up 15.68%. Culture, Recreation & Education expenses are \$258,317, or 5.31%. WRS Expense is \$218,000, accounting for 4.48%. Conservation & Development expenditures are \$30,670, representing 0.63%, and Health and Human Services expenses are \$20,000, which is 0.41% of the total.

Expenditures by Function

Category	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
GENERAL GOVERNMENT	\$803,130.68	\$762,145.00	\$763,268.00	0.15%
PUBLIC SAFETY	\$1,355,138.96	\$1,411,496.00	\$1,631,565.00	15.59%
PUBLIC WORKS	\$1,087,630.00	\$1,168,459.00	\$1,065,698.00	-8.79%
HEALTH AND HUMAN SERVICES	\$424.47	\$29,320.00	\$20,000.00	-31.79%
CULTURE, RECREATION & EDUC.	\$284,784.00	\$256,485.00	\$258,317.00	0.71%
CONSERVATION & DEVELOPMENT	\$12,957.00	\$58,270.00	\$30,670.00	-47.37%
CAP EQUIP CIP	\$8,708.79	-	-	-
DEBT SERVICE	\$983,368.00	\$626,230.00	\$879,056.00	40.37%
WRS EXPENSE	\$964,962.00	\$290,485.00	\$218,000.00	-24.95%
Total Expenditures	\$5,501,103.90	\$4,602,890.00	\$4,866,574.00	5.73%

Expenditures by Object Summary



The General Fund's total expenditures for FY2026 increased by 5.73% to \$4.9 million compared to FY2025's \$4.6 million. Salaries remained the largest expenditure category, rising by 11.15% to \$1.7 million, now representing 35.19% of the total budget, up from 33.47% the previous year.

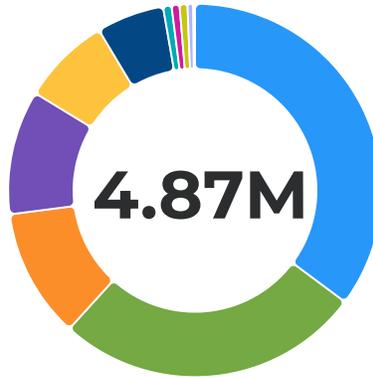
Miscellaneous expenses also saw a significant increase of 17.22%, reaching \$1.3 million and accounting for 26.55% of total expenditures, reversing the prior year's notable decrease. Employee benefits grew by 16.15% to \$523,779, increasing their share to 10.76% of the budget.

In contrast, repair and maintenance expenses decreased sharply by 23.95% to \$374,614, reducing their portion of the budget from 10.7% to 7.7%. Professional services declined by 7% to \$545,650, now making up 11.21% of total expenditures. Other decreases included training, mileage, and meals, which fell by 12.56% to \$33,950, and office supplies, which dropped by 67.02% to \$6,200.

Materials and print expenses increased by 23.85% to \$33,200, while other expenses rose by 8.7% to \$35,000. Telephone and internet costs saw a modest increase of 1.2% to \$23,579. Capital improvements experienced a slight increase of 8.33% to \$1,300.

Overall, the FY2026 budget reflects growth in salaries, miscellaneous expenses, and employee benefits, alongside notable reductions in repair and maintenance and professional services expenditures.

FY26 Expenditures by Object Summary



● SALARIES	\$1,712,606	35.19%
● MISCELLANEOUS	\$1,291,996	26.55%
● PROFESSIONAL SERVICES	\$545,650	11.21%
● EMPLOYEE BENEFITS	\$523,779	10.76%
● REPAIR & MAINTENANCE	\$374,614	7.70%
● OP. SUPP. & EXPENSES	\$284,700	5.85%
● OTHER EXPENSES	\$35,000	0.72%
● TRAINING-MILEAGE-MEALS	\$33,950	0.70%
● MATERIALS-PRINT	\$33,200	0.68%
● TELEPHONE & INTERNET	\$23,579	0.48%
● OFFICE SUPPLIES	\$6,200	0.13%
● CAPITAL IMPROVEMENTS	\$1,300	0.03%

For the General Fund fiscal year expenditures by object summary, SALARIES account for \$1.7 million, representing 35.19% of the total. MISCELLANEOUS expenses follow with \$1.3 million, or 26.55%. PROFESSIONAL SERVICES total \$545,650, making up 11.21%, while EMPLOYEE BENEFITS are \$523,779, or 10.76% of the expenditures.

REPAIR & MAINTENANCE expenses amount to \$374,614, which is 7.7%, and OP. SUPP. & EXPENSES are \$284,700, representing 5.85%. OTHER EXPENSES total \$35,000 at 0.72%, TRAINING-MILEAGE-MEALS are \$33,950 or 0.7%, MATERIALS-PRINT come to \$33,200 at 0.68%, and TELEPHONE & INTERNET expenses are \$23,579, accounting for 0.48% of the total expenditures.

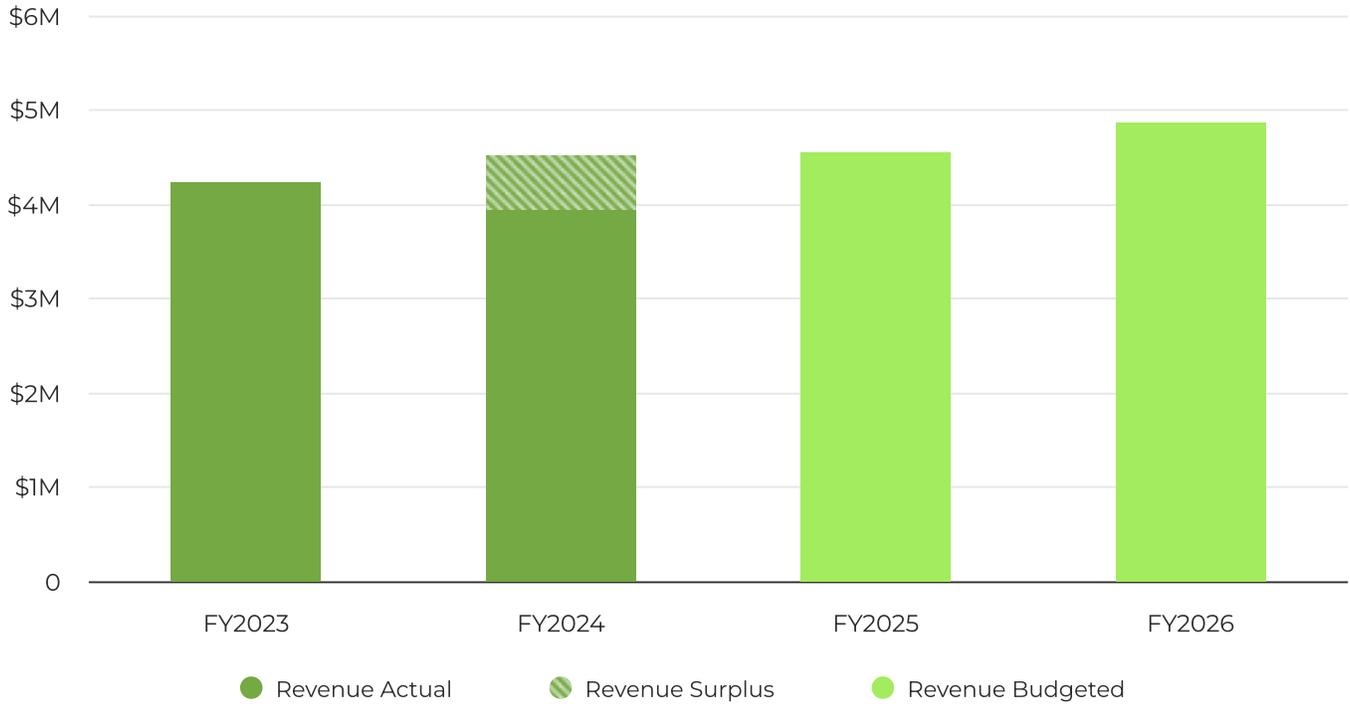
Expenditures by Object Summary

Category	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
MISCELLANEOUS	\$2,174,869.92	\$1,102,219.00	\$1,291,996.00	17.22%
SALARIES	\$1,418,224.01	\$1,540,800.00	\$1,712,606.00	11.15%
EMPLOYEE BENEFITS	\$420,639.06	\$450,961.00	\$523,779.00	16.15%
OFFICE SUPPLIES	\$7,081.00	\$18,800.00	\$6,200.00	-67.02%
PROFESSIONAL SERVICES	\$584,297.40	\$586,700.00	\$545,650.00	-7.00%
TELEPHONE & INTERNET	\$15,086.00	\$23,300.00	\$23,579.00	1.20%
MATERIALS-PRINT	\$26,581.00	\$26,807.00	\$33,200.00	23.85%
TRAINING-MILEAGE-MEALS	\$25,191.00	\$38,825.00	\$33,950.00	-12.56%
OP. SUPP. & EXPENSES	\$320,550.55	\$288,468.00	\$284,700.00	-1.31%
REPAIR & MAINTENANCE	\$468,613.45	\$492,610.00	\$374,614.00	-23.95%
OTHER EXPENSES	\$36,003.00	\$32,200.00	\$35,000.00	8.70%

Category	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
CAPITAL IMPROVEMENTS	\$3,967.51	\$1,200.00	\$1,300.00	8.33%
Total Expenditures	\$5,501,103.90	\$4,602,890.00	\$4,866,574.00	5.73%

Revenue Summary

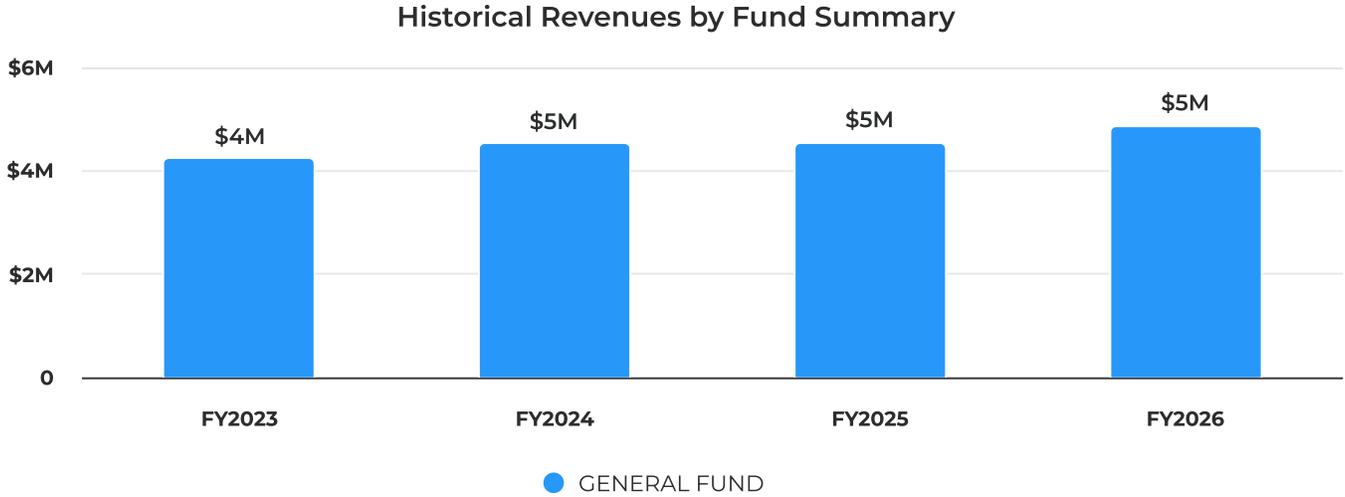
Historical Revenues Across Fund Summary



For FY2025, the General Fund's Revenue Budget is set at \$4.6 million, reflecting a 15.22% increase from the prior period. This marks a significant growth in the overall revenue budget compared to the previous year.

Moving to FY2026, the Revenue Budget is projected at \$4.9 million, which is a 7.09% increase from FY2025. While the growth rate slows compared to the previous year's increase, the budget continues to rise, indicating a steady upward trend in revenue projections.

Revenues by Fund Summary



In FY2026, the General Fund revenue is budgeted at \$4.9 million, representing a 7.09% increase of \$322,709 compared to the FY2025 budget of \$4.6 million. The General Fund continues to account for 100% of the total revenue in both years.

This increase in the General Fund is the largest change observed, with no other fund categories contributing to the total revenue. The total revenue for FY2026 rises to \$4.9 million, up from \$4.6 million in FY2025, reflecting the overall growth in the General Fund.

FY26 Revenues by Fund Summary



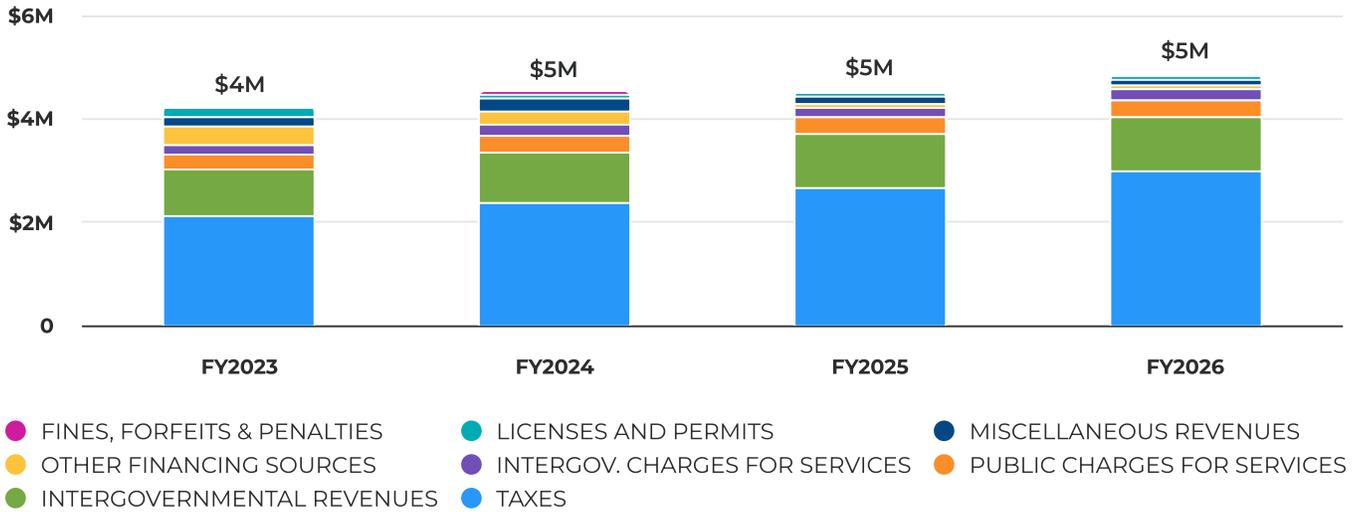
The General Fund has a total revenue of \$4.9 million, representing 100% of the Fiscal Year Revenue by Fund Summary.

Revenues by Fund Summary

Category	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
GENERAL FUND	\$4,550,760.00	\$4,873,469.00	7.09%
Total Revenues	\$4,550,760.00	\$4,873,469.00	7.09%

Revenues by Revenue Grouping

Historical Revenues by Revenue Grouping



The General Fund's total revenue for FY2026 is \$4.9 million, reflecting a 7.09% increase from FY2025's \$4.6 million. Taxes remain the largest revenue category, increasing by \$326,208 or 12.32% to \$3 million, and now represent 61.02% of the total revenue, up from 58.18% in the previous year.

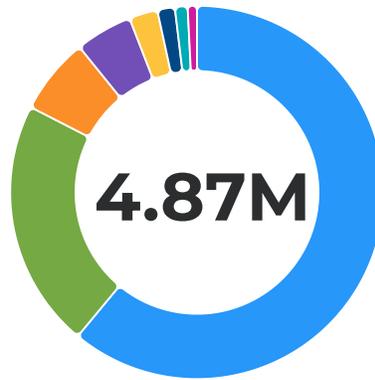
Intergovernmental Revenues decreased slightly by \$14,497 or 1.36% to \$1 million, reducing their share of total revenue to 21.53% from 23.38%. Public Charges for Services rose by \$6,940 or 2.19% to \$323,925, accounting for 6.65% of total revenue, a slight decrease in percentage share compared to the prior year.

Intergovernmental Charges for Services saw a significant increase of \$42,460 or 21.44%, reaching \$240,460 and making up 4.93% of total revenue, up from 4.35%. Miscellaneous Revenues declined by \$33,200 or 21.67% to \$120,000, reducing their portion of the total to 2.46% from 3.37%.

Licenses and Permits increased modestly by \$2,058 or 2.87% to \$73,733, maintaining a similar share of 1.51%. Other Financing Sources decreased by \$8,750 or 14.02% to \$53,667, now representing 1.1% of total revenue. Fines, Forfeits & Penalties increased by \$1,490 or 4% to \$38,740, slightly lowering their share to 0.79%.

Overall, the FY2026 budget shows growth primarily driven by increases in Taxes and Intergovernmental Charges for Services, while Miscellaneous Revenues and Other Financing Sources experienced notable declines.

FY26 Revenues by Revenue Grouping



● TAXES	\$2,973,695	61.02%
● INTERGOVERNMENTAL REVENUES	\$1,049,249	21.53%
● PUBLIC CHARGES FOR SERVICES	\$323,925	6.65%
● INTERGOV. CHARGES FOR SERVICES	\$240,460	4.93%
● MISCELLANEOUS REVENUES	\$120,000	2.46%
● LICENSES AND PERMITS	\$73,733	1.51%
● OTHER FINANCING SOURCES	\$53,667	1.10%
● FINES, FORFEITS & PENALTIES	\$38,740	0.79%

The General Fund's Fiscal Year Revenue by Revenue Grouping includes Taxes at \$3 million, accounting for 61.02% of the total revenue. Intergovernmental Revenues contribute \$1 million, representing 21.53%. Public Charges for Services amount to \$323,925, which is 6.65% of the revenue.

Intergovernmental Charges for Services provide \$240,460, or 4.93%. Miscellaneous Revenues total \$120,000, making up 2.46%. Licenses and Permits bring in \$73,733, which is 1.51% of the revenue.

Other Financing Sources contribute \$53,667, accounting for 1.1%, and Fines, Forfeits & Penalties add \$38,740, representing 0.79% of the total revenue.

Revenues by Revenue Grouping

Category	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
TAXES	\$2,647,487.00	\$2,973,695.00	12.32%
INTERGOVERNMENTAL REVENUES	\$1,063,746.00	\$1,049,249.00	-1.36%
LICENSES AND PERMITS	\$71,675.00	\$73,733.00	2.87%
FINES, FORFEITS & PENALTIES	\$37,250.00	\$38,740.00	4.00%
PUBLIC CHARGES FOR SERVICES	\$316,985.00	\$323,925.00	2.19%
INTERGOV. CHARGES FOR SERVICES	\$198,000.00	\$240,460.00	21.44%
MISCELLANEOUS REVENUES	\$153,200.00	\$120,000.00	-21.67%
OTHER FINANCING SOURCES	\$62,417.00	\$53,667.00	-14.02%
Total Revenues	\$4,550,760.00	\$4,873,469.00	7.09%

Revenues by Object

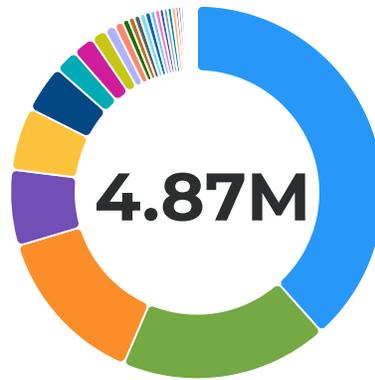
The General Fund's total revenue for FY2026 is budgeted at \$4.9 million, reflecting a 7.09% increase from FY2025's \$4.6 million. The largest revenue source remains "REVENUE FROM GENERAL FUND" at \$1.9 million, which accounts for 38.4% of the total and shows a modest increase of \$17,409 or 0.94% compared to the previous year.

"LOCAL TRANSPORTATION AIDS" grew by \$10,022 or 3.22% to \$321,036, maintaining a similar proportion of the total at 6.59%. "GARBAGE ADMINISTRATIVE FEES" increased by \$5,210 or 2% to \$265,710, slightly decreasing its share from 5.72% to 5.45%. "FIRE PROTECTION SERVICES- OPER" saw a notable increase of \$30,000 or 17.65%, reaching \$200,000 and increasing its share from 3.74% to 4.1% of total revenue.

"LEASE INTEREST REVENUE" remained steady at \$100,000, holding 2.05% of the total. "TAXES-REGULATED UTILITY" increased by \$12,000 or 15% to \$92,000, raising its share from 1.76% to 1.89%. "PYMTS IN LIEU OF TAXES" rose by \$2,306 or 3.75% to \$63,743, slightly decreasing its share from 1.35% to 1.31%. "MOBILE HOME FEES" appeared in the top ten at \$45,000, representing 0.92% of total revenue.

Among the largest decreases, "USE OF MACH FUND-SWEEPER/MOWER" dropped completely from \$61,457 to \$0, a 100% decrease. "CELL PHONE TOWER REHAB" declined by \$20,000 or 50% to \$20,000. "RESTRICTED E. ASIA CONTRIBUTIO" and "RENT OF CITY BUILDINGS" both decreased to \$0, with reductions of \$12,000 and \$1,200 respectively. "TID OP TRANS IN" decreased by \$8,000 or 32% to \$17,000, and "AEDC-ACC WEBSITE REIMBURSEMENT" also dropped to \$0, a \$750 decrease.

FY26 Revenues by Object



●	REVENUE FROM GENERAL FUND	\$1,871,367	38.40%
●	GEN PROPERTY TAXES-DEBT	\$879,056	18.04%
	SERVIC		
●	SHARED REVENUES	\$679,437	13.94%
●	LOCAL TRANSPORTATION AIDS	\$321,036	6.59%
●	GARBAGE ADMINISTRATIVE FEES	\$265,710	5.45%
●	FIRE PROTECTION SERVICES-OPER	\$200,000	4.10%
●	LEASE INTEREST REVENUE	\$100,000	2.05%
●	TAXES-REGULATED UTILITY	\$92,000	1.89%
●	PYMTS IN LIEU OF TAXES	\$63,743	1.31%
●	MOBILE HOME FEES	\$45,000	0.92%
●	GOLF COURSE	\$36,667	0.75%
●	MUNICIPAL COURT REVENUE	\$27,040	0.55%
●	BUILDING PERMITS - COMMERCIAL	\$24,480	0.50%
●	PER. PROP. TAX AID	\$24,136	0.50%
●	UTILITY OFFICE RENT	\$24,000	0.49%
●	MOTEL ROOM TAX	\$22,529	0.46%
●	CELL PHONE TOWER REHAB	\$20,000	0.41%
●	AIRPORT REVENUES	\$19,467	0.40%
●	AIRPORT FUEL SALES	\$17,340	0.36%
●	TID OP TRANS IN	\$17,000	0.35%
●	CAMPGROUND FEES	\$16,944	0.35%
●	FIRE INSURANCE 2% DUES	\$16,650	0.34%
●	CABLE FRANCHISE	\$11,730	0.24%
●	UTILITY EQUIPMENT RENTAL	\$11,460	0.24%
●	LIQUOR & MALT BEVERAGE	\$9,486	0.19%
●	EXEMPT COMPUTERS - STATE AID	\$7,990	0.16%
●	CLEAR LAKE MU COURT REVENUE	\$7,540	0.15%
●	LANDFILL FEES MULTI FAMILY	\$6,630	0.14%
●	LICENSE PLATE DIVISION	\$5,100	0.10%
●	ZONING FEES	\$5,100	0.10%
●	PUBLIC SAFETY/DAM MAINT. (LIN.)	\$5,000	0.10%
●	PARKING VIOLATIONS	\$4,160	0.09%
●	SALE OF MATERIALS & SUPPLIES	\$3,660	0.08%
●	OPERATORS LICENSES	\$2,550	0.05%

● SPECIAL ASSESSMENT REPORT FEES	\$1,530	0.03%
● MOBILE HOME PARK LICENSES	\$1,530	0.03%
● REFUSE COLLECTION PENALTIES	\$1,020	0.02%
● FIRE DEPARTMENT REVENUES	\$1,020	0.02%
● LICENSE PUBLICATION FEES	\$867	0.02%
● PARK PERMITS	\$765	0.02%
● PUBLIC WORKS OTHER REVENUE	\$510	0.01%
● CIGARETTE LICENSES	\$510	0.01%
● PAPER SERVICES	\$408	0.01%
● TRAIL PASSES	\$383	0.01%
● GARAGE SALE REVENUE	\$255	0.01%
● DUMPSTER FEES	\$204	0.00%
● TEMP PLATES	\$204	0.00%
● REPORT REQUESTS	\$153	0.00%
● FINGERPRINTING	\$102	0.00%

The General Fund's Fiscal Year Revenue by Object includes \$1.9 million from REVENUE FROM GENERAL FUND, accounting for 38.4% of the total. GEN PROPERTY TAXES-DEBT SERVIC contributes \$879,056, which is 18.04%. SHARED REVENUES provide \$679,437, representing 13.94%. LOCAL TRANSPORTATION AIDS add \$321,036 or 6.59%, while GARBAGE ADMINISTRATIVE FEES contribute \$265,710, making up 5.45%.

FIRE PROTECTION SERVICES- OPER accounts for \$200,000 or 4.1%. LEASE INTEREST REVENUE is \$100,000, representing 2.05%. TAXES-REGULATED UTILITY contributes \$92,000, which is 1.89%. PAYMENTS IN LIEU OF TAXES total \$63,743 or 1.31%, and MOBILE HOME FEES add \$45,000, making up 0.92% of the revenue. There are 39 smaller categories not listed here.

Revenues by Object

Category	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
REVENUE FROM GENERAL FUND	\$1,657,746.00	\$1,853,958.00	\$1,871,367.00	0.94%
GEN PROPERTY TAXES-DEBT SERVIC	\$590,916.00	\$589,563.00	\$879,056.00	49.10%
MOBILE HOME FEES	\$31,639.00	\$40,000.00	\$45,000.00	12.50%
MFL TAX	\$2.00	-	-	0.00%
PYMTS IN LIEU OF TAXES	\$60,764.00	\$61,437.00	\$63,743.00	3.75%
TAXES-REGULATED UTILITY	-	\$80,000.00	\$92,000.00	15.00%
MOTEL ROOM TAX	\$9,172.00	\$22,529.00	\$22,529.00	0.00%
NSF SERVICE CHARGE	\$35.00	-	-	0.00%
SHARED REVENUES	\$706,437.00	\$652,220.00	\$679,437.00	4.17%
USE OF MACH FUND-SWEEPER/MOWER	-	\$61,457.00	-	-
EXEMPT COMPUTERS - STATE AID	\$7,990.00	\$7,990.00	\$7,990.00	0.00%
OTHER FEDERAL GRANTS	-\$11,875.00	-	-	0.00%
FIRE INSURANCE 2% DUES	\$14,052.00	\$13,000.00	\$16,650.00	28.08%
DNR - IN LIEU OF TAXES	\$635.00	-	-	0.00%
PICKLEBALL COURT USE FUND	\$2,810.00	-	-	0.00%
LOCAL TRANSPORTATION AIDS	\$270,447.00	\$311,014.00	\$321,036.00	3.22%
PER. PROP. TAX AID	-	\$18,065.00	\$24,136.00	33.61%

Category	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
LIQUOR & MALT BEVERAGE	\$10,583.00	\$9,300.00	\$9,486.00	2.00%
OPERATORS LICENSES	\$2,755.00	\$2,500.00	\$2,550.00	2.00%
CIGARETTE LICENSES	\$1,300.00	\$500.00	\$510.00	2.00%
MOBILE HOME PARK LICENSES	\$1,728.00	\$1,500.00	\$1,530.00	2.00%
CABLE FRANCHISE	\$6,545.00	\$11,500.00	\$11,730.00	2.00%
OTHER LICENSES	\$1,465.00	-	-	0.00%
TRAIL PASSES	\$432.00	\$375.00	\$383.00	2.13%
BUILDING PERMITS - COMMERCIAL	\$54,568.00	\$24,000.00	\$24,480.00	2.00%
ZONING FEES	\$4,580.00	\$5,000.00	\$5,100.00	2.00%
GARAGE SALE REVENUE	\$310.00	\$250.00	\$255.00	2.00%
PARK PERMITS	\$1,085.00	\$750.00	\$765.00	2.00%
CAMPGROUND FEES	\$16,420.00	\$16,000.00	\$16,944.00	5.90%
MUNICIPAL COURT REVENUE	\$27,587.00	\$26,000.00	\$27,040.00	4.00%
CLEAR LAKE MU COURT REVENUE	-	\$7,250.00	\$7,540.00	4.00%
PARKING VIOLATIONS	\$820.00	\$4,000.00	\$4,160.00	4.00%
POLICE MISC. REVENUE	\$12,938.00	-	-	0.00%
LICENSE PUBLICATION FEES	\$850.00	\$850.00	\$867.00	2.00%
SALE OF MATERIALS & SUPPLIES	\$246.00	\$3,000.00	\$3,660.00	22.00%
SPECIAL ASSESSMENT REPORT FEES	\$2,215.00	\$1,500.00	\$1,530.00	2.00%
FIRE DEPARTMENT REVENUES	\$20,316.00	\$1,000.00	\$1,020.00	2.00%
LICENSE PLATE DIVISION	\$390.00	\$5,000.00	\$5,100.00	2.00%
TEMP PLATES	\$190.00	\$200.00	\$204.00	2.00%
PAPER SERVICES	\$463.00	\$400.00	\$408.00	2.00%
REPORT REQUESTS	\$21.00	\$150.00	\$153.00	2.00%
FINGERPRINTING	\$195.00	\$100.00	\$102.00	2.00%
PUBLIC WORKS OTHER REVENUE	\$600.00	\$500.00	\$510.00	2.00%
AIRPORT REVENUES	\$22,354.00	\$19,085.00	\$19,467.00	2.00%
AIRPORT FUEL SALES	\$25,762.00	\$17,000.00	\$17,340.00	2.00%
REFUSE & GARBAGE COLLECTION	\$5.00	-	-	0.00%
REFUSE COLLECTION PENALTIES	\$1,548.00	\$1,000.00	\$1,020.00	2.00%
LANDFILL FEES MULTI FAMILY	\$6,260.00	\$6,500.00	\$6,630.00	2.00%
GARBAGE ADMINISTRATIVE FEES	\$263,648.00	\$260,500.00	\$265,710.00	2.00%
DUMPSTER FEES	-	\$200.00	\$204.00	2.00%
PUBLIC SAFETY/DAM MAINT. (LIN.)	\$3,000.00	\$4,000.00	\$5,000.00	25.00%
FIRE PROTECTION SERVICES-OPER	\$182,218.00	\$170,000.00	\$200,000.00	17.65%
UTILITY OFFICE RENT	-	\$18,000.00	\$24,000.00	33.33%
UTILITY EQUIPMENT RENTAL	-	\$6,000.00	\$11,460.00	91.00%
LEASE INTEREST REVENUE	\$101,759.00	\$100,000.00	\$100,000.00	0.00%

General Fund

Category	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
INTEREST-BUSINESS RELOC. LOAN	\$1,058.00	-	-	0.00%
RENT OF CITY BUILDINGS	\$1,200.00	\$1,200.00	-	-
RESTRICTED CONTRIBUTIONS - DEM	\$102,281.00	-	-	0.00%
SALE OF CAPITAL EQUIPMENT	\$16,000.00	-	-	0.00%
RESTRICTED E. ASIA CONTRIBUTIO	\$16,362.00	\$12,000.00	-	-
CELL PHONE TOWER REHAB	-	\$40,000.00	\$20,000.00	-50.00%
SALE OF CAPITAL ASSETS	\$26,420.00	-	-	0.00%
DONATIONS - GOLF CAR PATHS	-\$36,923.00	-	-	0.00%
DOG PARK DONATIONS	\$31.00	-	-	0.00%
DONATIONS	\$9,087.00	-	-	0.00%
USE OF PARK DEDICATION FEE	\$999.00	-	-	0.00%
PROCEEDS OF LONG-TERM DEBT	\$106,794.00	-	-	0.00%
AEDC-ACC WEBSITE REIMBURSEMENT	\$727.00	\$750.00	-	-
GOLF COURSE	-	\$36,667.00	\$36,667.00	0.00%
TID OP TRANS IN	-	\$25,000.00	\$17,000.00	-32.00%
TRANSFERS FROM WATER UTILITY	\$160,756.00	-	-	0.00%
Total Revenues	\$4,520,718.00	\$4,550,760.00	\$4,873,469.00	7.09%

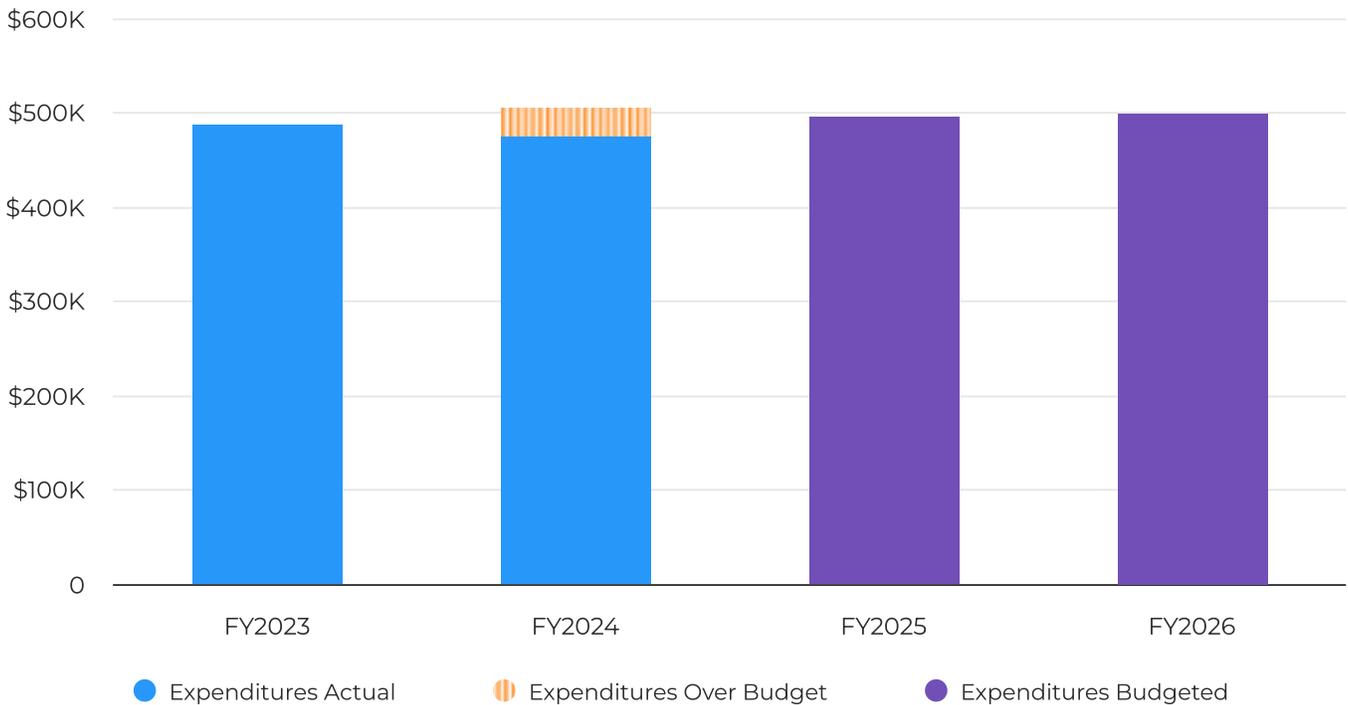
Library Fund

The Library Fund supports the Amery Area Public Library's mission of lifelong learning and community connection.

- **Operations:** Total expenditures are budgeted at **\$515,960** for 2026.
- **Personnel:** The majority of this fund is dedicated to staff salaries (**\$277,152**) and benefits (**\$128,479**), reflecting the service-oriented nature of the library.
- **Materials & Technology:** Approximately **\$45,000** is earmarked for the purchase of new books, audiovisual materials, and electronic resources to keep the collection current for patrons.

Expenditure Summary

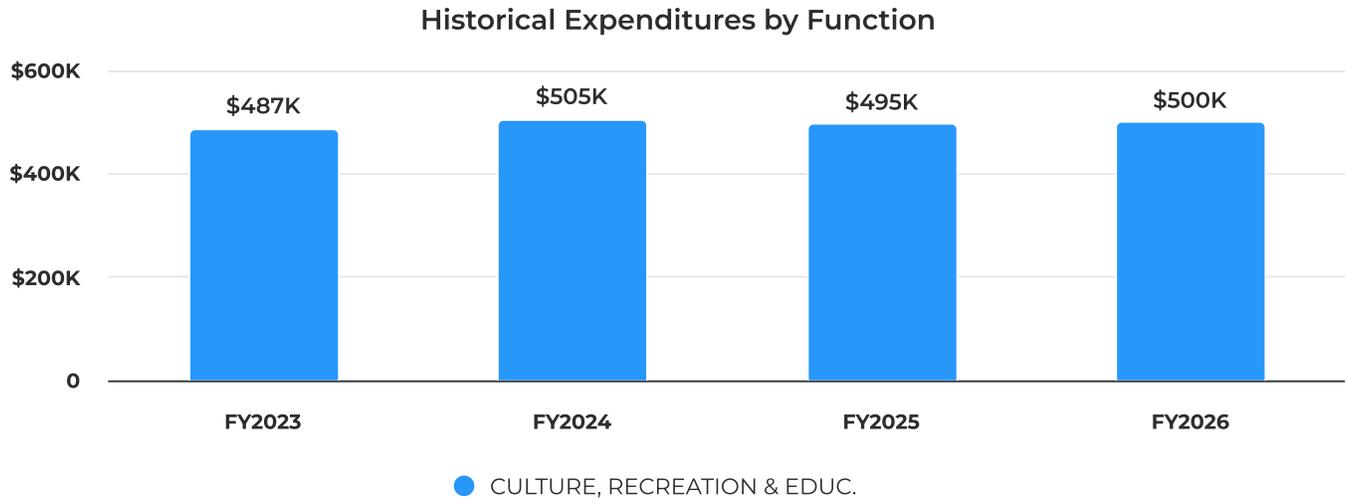
Historical Expenditures Across Fund Summary



For FY2025, the Library Fund's total budgeted expenditures are \$495,258, reflecting a 4.09% increase from the prior period. This indicates a moderate growth in the overall expenditure allocation compared to the previous budget year.

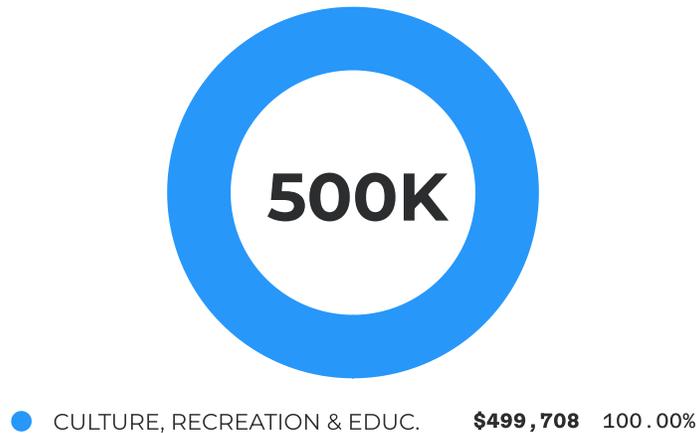
In FY2026, the total budgeted expenditures for the Library Fund rise slightly to \$499,708, marking a 0.9% increase from FY2025. This shows a continued but smaller increase in expenditures compared to the previous year.

Expenditures by Function



In FY2026, the Library Fund's total expenditures by function increased slightly to \$499,708, representing a 0.9% rise from the previous year's total of \$495,258. The entire budget continues to be allocated to the category of Culture, Recreation & Education, which also saw a 0.9% increase, rising by \$4,450 to \$499,708. This marks a modest recovery following a significant decrease of 23.03% in this category from the prior period to FY2025. Overall, the FY2026 budget reflects a stabilization with a small increase in expenditures focused solely on Culture, Recreation & Education.

FY26 Expenditures by Function

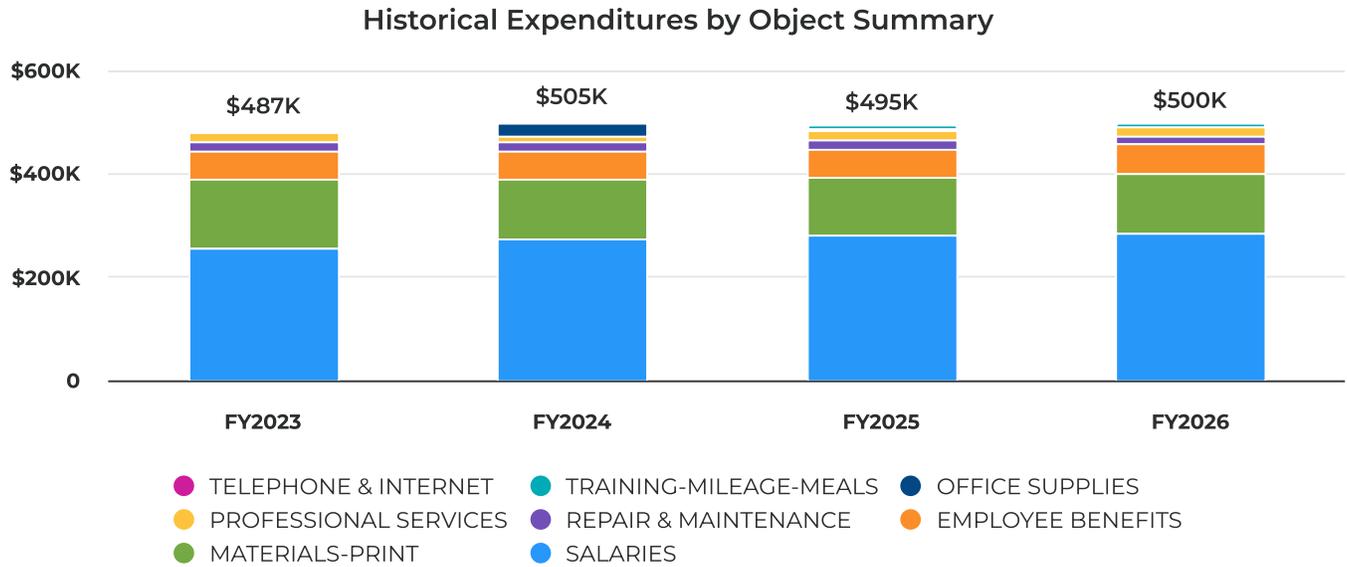


For the Library Fund in the fiscal year, the total expenditures by function amount to \$499,708, which represents 100% of the expenditures. This entire amount is allocated to the category CULTURE, RECREATION & EDUC.

Expenditures by Function

Category	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
CULTURE, RECREATION & EDUC.	\$495,258.00	\$499,708.00	0.90%
Total Expenditures	\$495,258.00	\$499,708.00	0.90%

Expenditures by Object Summary



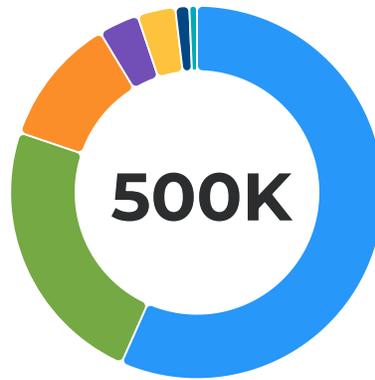
The Library Fund's total expenditures for FY2026 increased slightly by 0.9% to \$499,708 compared to FY2025's \$495,258. Salaries remained the largest expenditure category, accounting for 56.63% of the total at \$283,000, which is a \$2,500 increase or 0.89% from the previous year.

Materials-Print, the second largest category, rose by \$6,550 or 5.89% to \$117,750, increasing its share of the total budget to 23.56%. Employee Benefits held steady at \$55,658, representing 11.14% of the total with no change from FY2025.

Professional Services remained unchanged at \$17,500, making up 3.5% of the budget. Repair & Maintenance decreased by \$1,600 or 8.84% to \$16,500, reducing its portion to 3.3%. Training-Mileage-Meals and Telephone & Internet expenditures also remained constant at \$6,000 and \$3,300 respectively.

Office Supplies saw a complete elimination in funding, dropping from \$3,000 in FY2025 to \$0 in FY2026, a 100% decrease. This change reduced its budget share from 0.61% to zero.

FY26 Expenditures by Object Summary



● SALARIES	\$283,000	56.63%
● MATERIALS-PRINT	\$117,750	23.56%
● EMPLOYEE BENEFITS	\$55,658	11.14%
● PROFESSIONAL SERVICES	\$17,500	3.50%
● REPAIR & MAINTENANCE	\$16,500	3.30%
● TRAINING-MILEAGE-MEALS	\$6,000	1.20%
● TELEPHONE & INTERNET	\$3,300	0.66%

The Library Fund's Fiscal Year Expenditures by Object Summary includes SALARIES at \$283,000, accounting for 56.63% of the total. MATERIALS-PRINT expenses are \$117,750, representing 23.56%. EMPLOYEE BENEFITS amount to \$55,658, which is 11.14% of the expenditures. PROFESSIONAL SERVICES costs are \$17,500, making up 3.5%. REPAIR & MAINTENANCE expenses total \$16,500, or 3.3%. TRAINING-MILEAGE-MEALS are \$6,000, comprising 1.2%, and TELEPHONE & INTERNET costs are \$3,300, representing 0.66% of the total expenditures.

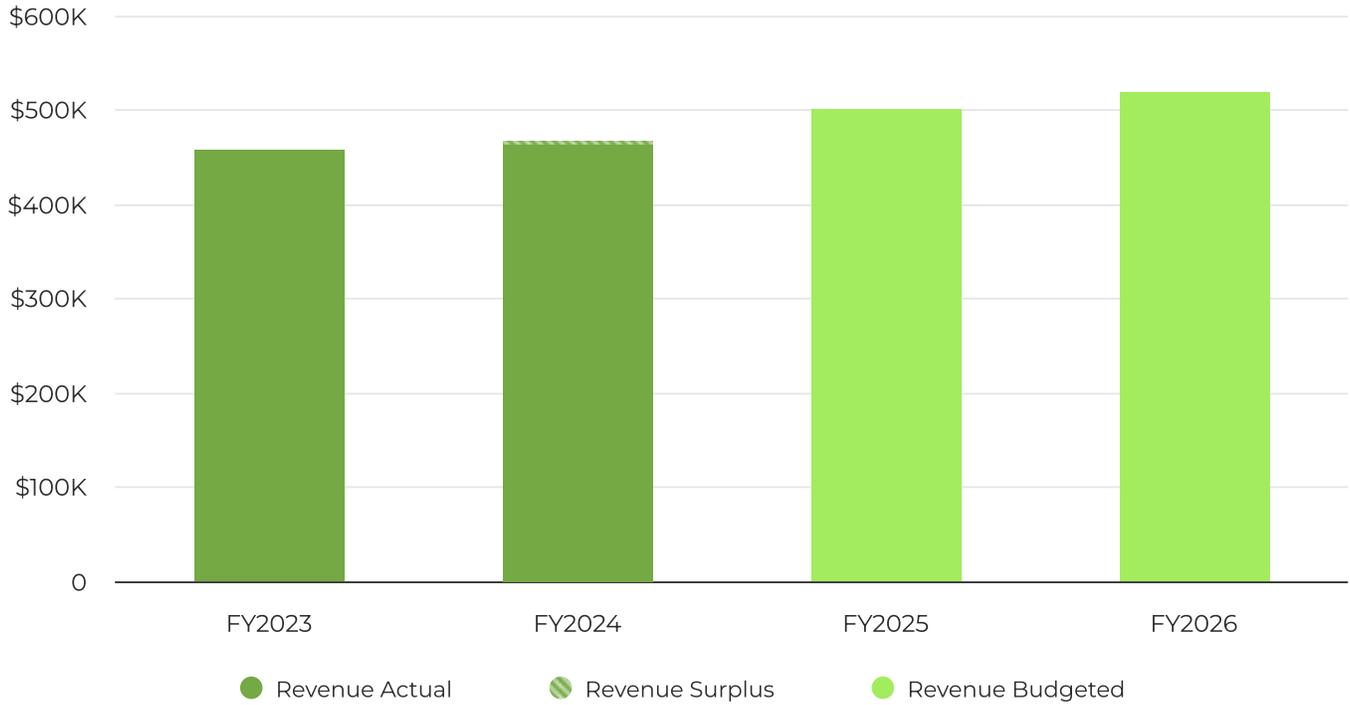
Expenditures by Object Summary

Category	Account ID	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
SALARIES					
LIBRARY SALARIES	250-00-55110-110-000	\$271,092.92	\$280,500.00	\$283,000.00	0.89%
Total SALARIES		\$271,092.92	\$280,500.00	\$283,000.00	0.89%
EMPLOYEE BENEFITS					
LIBRARY BENEFITS	250-00-55110-130-000	\$22,726.06	\$26,000.00	\$26,000.00	0.00%
LIBRARY SS	250-00-55110-131-000	\$15,426.13	\$16,000.00	\$16,000.00	0.00%
LIBRARY MEDIC	250-00-55110-132-000	\$3,607.58	\$3,658.00	\$3,658.00	0.00%
LIBRARY RETIREMENT	250-00-55110-133-000	\$11,235.00	\$10,000.00	\$10,000.00	0.00%
Total EMPLOYEE BENEFITS		\$52,994.77	\$55,658.00	\$55,658.00	0.00%
OFFICE SUPPLIES					
LIBRARY - TECHNOLOGY	250-00-55110-310-000	\$27,574.81	\$3,000.00	-	-
Total OFFICE SUPPLIES		\$27,574.81	\$3,000.00	-	-
PROFESSIONAL SERVICES					

Category	Account ID	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
LIBRARY - ELECTRICITY	250-00-55110-220-000	\$8,989.94	\$10,200.00	\$10,200.00	0.00%
LIBRARY - WATER & SEWER	250-00-55110-221-000	\$853.29	\$1,800.00	\$1,800.00	0.00%
LIBRARY - GAS	250-00-55110-223-000	\$1,045.85	\$5,500.00	\$5,500.00	0.00%
Total PROFESSIONAL SERVICES		\$10,889.08	\$17,500.00	\$17,500.00	0.00%
TELEPHONE & INTERNET					
LIBRARY TELEPHONE	250-00-55110-222-000	\$3,278.90	\$3,300.00	\$3,300.00	0.00%
Total TELEPHONE & INTERNET		\$3,278.90	\$3,300.00	\$3,300.00	0.00%
MATERIALS-PRINT					
LIBRARY - PRINT	250-00-55110-320-000	\$29,104.72	\$25,000.00	-	-
LIBRARY- AUDIO VISUAL A/V	250-00-55110-321-000	\$6,718.53	\$8,000.00	-	-
LIBRARY - SUPPLIES & EXPENSES	250-00-55110-322-000	\$81,900.00	\$78,200.00	-	-
SUPPLIES AND EXPENSE	250-00-55112-322-000	-	-	\$117,750.00	-
Total MATERIALS-PRINT		\$117,723.25	\$111,200.00	\$117,750.00	5.89%
TRAINING-MILEAGE-MEALS					
TRAINING-MILEAGE-MEALS	250-00-55110-330-000	\$4,100.94	\$6,000.00	\$6,000.00	0.00%
Total TRAINING-MILEAGE-MEALS		\$4,100.94	\$6,000.00	\$6,000.00	0.00%
REPAIR & MAINTENANCE					
LIBRARY BLDG. SUP. & MAINT	250-00-55110-350-000	\$17,734.91	\$18,100.00	\$16,500.00	-8.84%
Total REPAIR & MAINTENANCE		\$17,734.91	\$18,100.00	\$16,500.00	-8.84%
Total Expenditures		\$505,389.58	\$495,258.00	\$499,708.00	0.90%

Revenue Summary

Historical Revenues Across Fund Summary



For the Library Fund, the revenue budget for FY2025 is set at \$500,760, reflecting a 7.84% increase from the prior period. This marks a notable rise in the total revenue budget compared to the previous year.

In FY2026, the revenue budget further increases to \$518,815, which is a 3.61% growth from FY2025. While the rate of increase slows compared to the previous year, the total revenue budget continues to trend upward.

Revenues by Revenue Grouping

Historical Revenues by Revenue Grouping

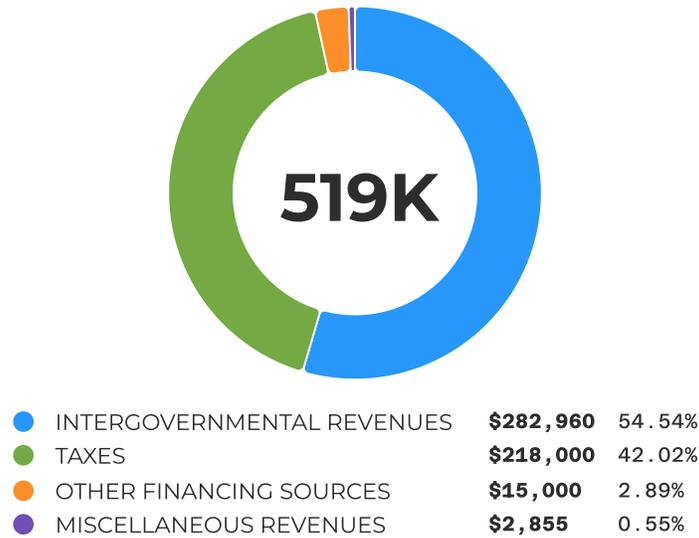


The total revenue for the Library Fund in FY2026 is \$518,815, representing a 3.61% increase from the FY2025 total of \$500,760. Intergovernmental Revenues remain the largest category at \$282,960, accounting for 54.54% of the total, with no change in amount or percentage from FY2025.

Taxes increased by \$18,000, or 9%, rising from \$200,000 in FY2025 to \$218,000 in FY2026. This category now represents 42.02% of the total revenue, up from 39.94% the previous year. Other Financing Sources stayed constant at \$15,000, making up 2.89% of the total, a slight decrease in percentage from 3% in FY2025 due to the overall revenue increase.

Miscellaneous Revenues showed a small increase of \$55, or 1.96%, moving from \$2,800 in FY2025 to \$2,855 in FY2026. This category remains the smallest among the top four, comprising 0.55% of the total revenue, a slight decrease from 0.56% in the prior year.

FY26 Revenues by Revenue Grouping



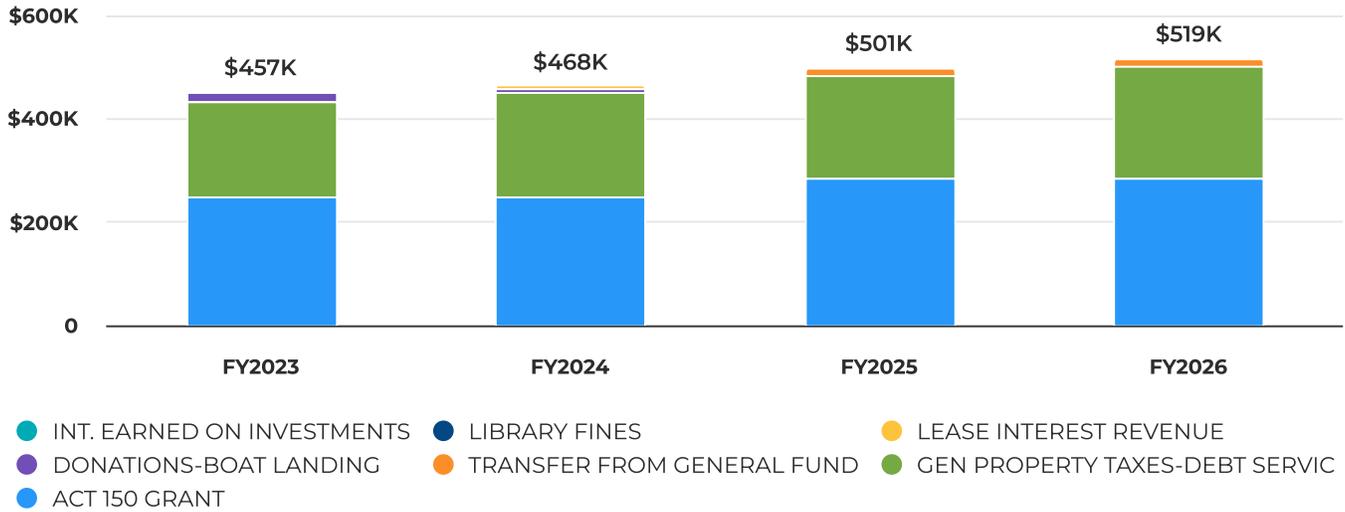
For the Library Fund's Fiscal Year Revenue by Revenue Grouping, Intergovernmental Revenues account for \$282,960, representing 54.54% of the total revenue. Taxes contribute \$218,000, which is 42.02%. Other Financing Sources provide \$15,000, making up 2.89%, and Miscellaneous Revenues add \$2,855, comprising 0.55% of the total revenue.

Revenues by Revenue Grouping

Category	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
TAXES	\$200,000.00	\$200,000.00	\$218,000.00	9.00%
INTERGOVERNMENTAL REVENUES	\$248,942.00	\$282,960.00	\$282,960.00	0.00%
MISCELLANEOUS REVENUES	\$19,068.38	\$2,800.00	\$2,855.00	1.96%
OTHER FINANCING SOURCES	-	\$15,000.00	\$15,000.00	0.00%
Total Revenues	\$468,010.38	\$500,760.00	\$518,815.00	3.61%

Revenues by Object

Historical Revenues by Object



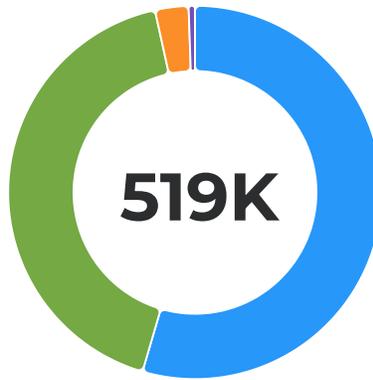
The Library Fund's total revenue for FY2026 is \$518,815, reflecting a 3.61% increase from the FY2025 total of \$500,760. The largest revenue source remains the ACT 150 GRANT at \$282,960, which constitutes 54.54% of the total and shows no change in amount or percentage from FY2025.

General Property Taxes for Debt Service increased by \$18,000, or 9%, rising to \$218,000 and representing 42.02% of the total revenue in FY2026, up from 39.94% in FY2025. The Transfer from General Fund remains steady at \$15,000, accounting for 2.89% of the total, unchanged from the previous year.

Lease Interest Revenue holds steady at \$2,800, making up 0.54% of the total revenue, consistent with FY2025. Interest Earned on Investments appears in FY2026 at \$55, a new addition compared to \$0 in FY2025, though it represents a very small portion of total revenue at 0.01%.

Donations from Boat Landing and Library Fines remain at \$0 for FY2026, continuing their absence from the revenue sources as in FY2025.

FY26 Revenues by Object



● ACT 150 GRANT	\$282,960	54.54%
● GEN PROPERTY TAXES-DEBT SERVICE	\$218,000	42.02%
● TRANSFER FROM GENERAL FUND	\$15,000	2.89%
● LEASE INTEREST REVENUE	\$2,800	0.54%
● INT. EARNED ON INVESTMENTS	\$55	0.01%

The Library Fund's Fiscal Year Revenue by Object is composed of several categories. ACT 150 GRANT contributes \$282,960, which is 54.54% of the total revenue. GEN PROPERTY TAXES-DEBT SERVICE accounts for \$218,000, representing 42.02%. TRANSFER FROM GENERAL FUND provides \$15,000, making up 2.89%. LEASE INTEREST REVENUE adds \$2,800, or 0.54%, and INT. EARNED ON INVESTMENTS contributes \$55, which is 0.01% of the total revenue.

Revenues by Object

Category	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
GEN PROPERTY TAXES-DEBT SERVICE	\$200,000.00	\$200,000.00	\$218,000.00	9.00%
ACT 150 GRANT	\$248,942.00	\$282,960.00	\$282,960.00	0.00%
LEASE INTEREST REVENUE	\$6,649.00	\$2,800.00	\$2,800.00	0.00%
INT. EARNED ON INVESTMENTS	\$55.00	-	\$55.00	-
DONATIONS-BOAT LANDING	\$8,771.00	-	-	0.00%
LIBRARY FINES	\$3,593.38	-	-	0.00%
TRANSFER FROM GENERAL FUND	-	\$15,000.00	\$15,000.00	0.00%
Total Revenues	\$468,010.38	\$500,760.00	\$518,815.00	3.61%

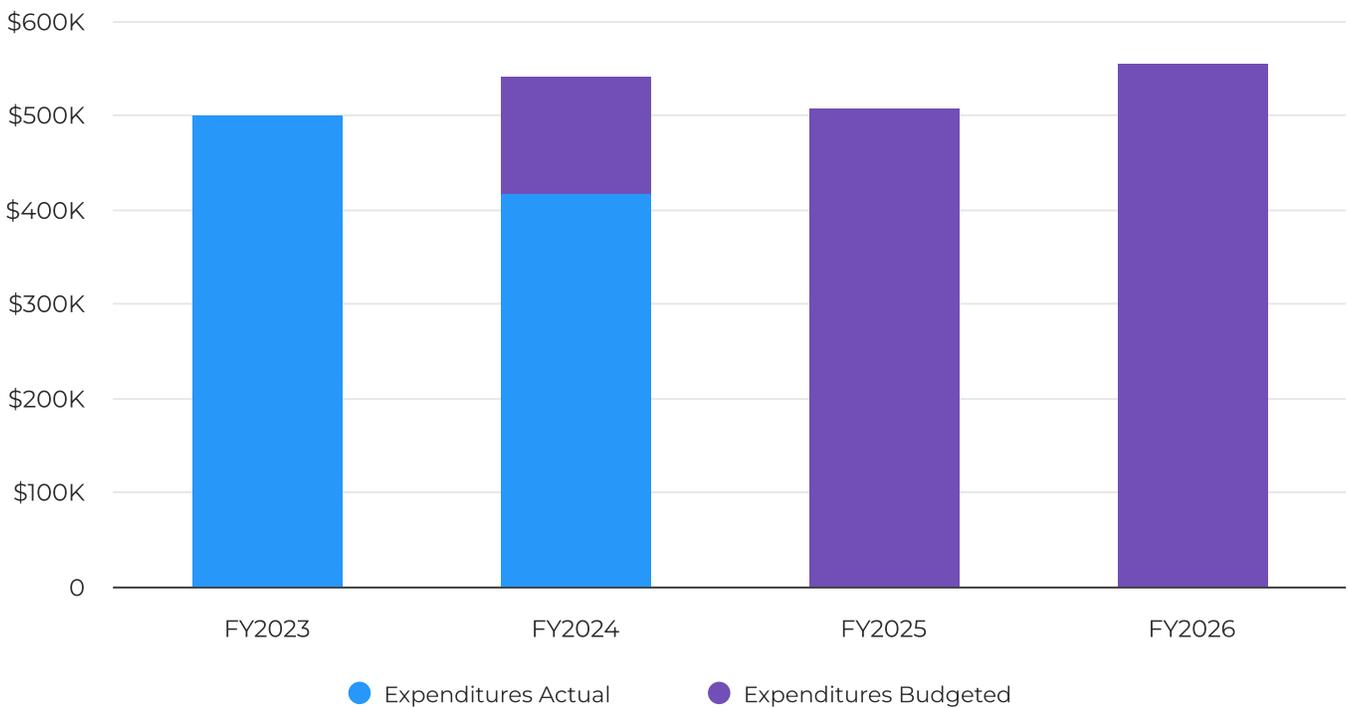
Water Fund

As an enterprise fund, the Water Utility must self-fund its operations through user fees.

- **Total Operating Request: \$554,172.**
- **Key Costs:** Major expenses include **\$92,000** for the required PSC utility tax payment and **\$38,000** for the maintenance of pumping equipment and wells. The budget also includes **\$20,696** for administrative cost-sharing with the General Fund.
- **System Integrity:** Funds are also allocated for hydrant maintenance and water testing to ensure the continued delivery of safe, high-quality drinking water.

Expenditure Summary

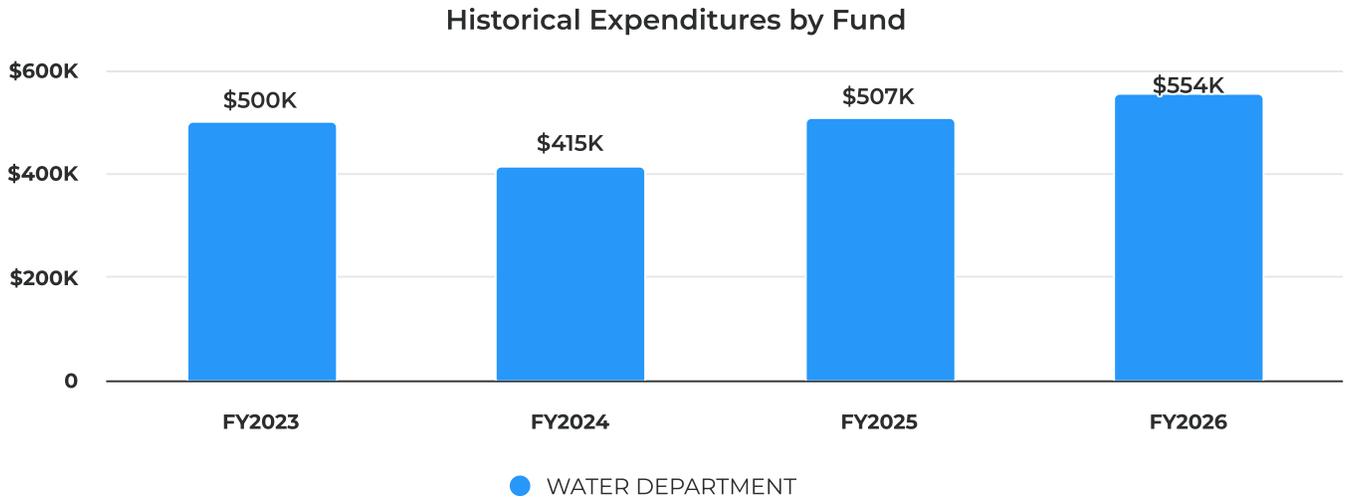
Historical Expenditures Across Fund Summary



In FY2025, the Water Fund's total budgeted expenditures are \$507,271, reflecting a decrease of 6.05% compared to the prior period. This indicates a reduction in planned spending for that year.

For FY2026, the budgeted expenditures increase to \$554,173, which is a 9.25% rise from the FY2025 budget. This marks a notable increase in the Water Fund's planned expenditures following the previous year's decrease.

Expenditures by Fund



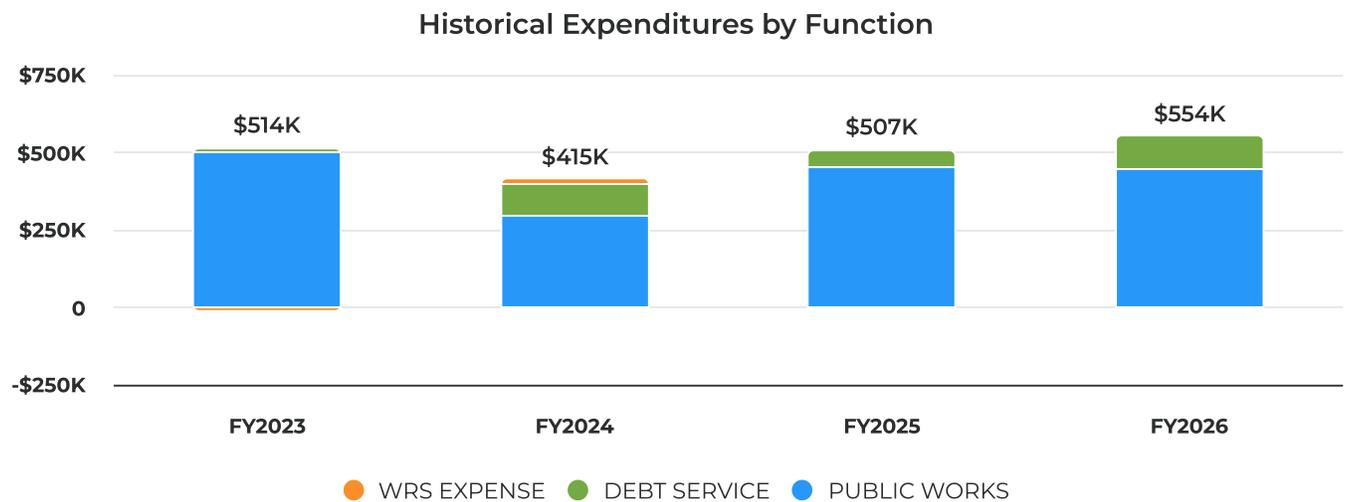
In FY2026, the Water Fund's total expenditures increased to \$554,173, representing a 9.25% rise from the previous year's total of \$507,271. The Water Department remains the sole and largest expenditure category, accounting for 100% of the total budget in both years.

The Water Department's budget grew by \$46,902, or 9.25%, compared to FY2025, following a significant increase of \$92,342, or 22.25%, in the prior year. This continued growth highlights a consistent upward trend in expenditures within the Water Fund.

Expenditures by Fund

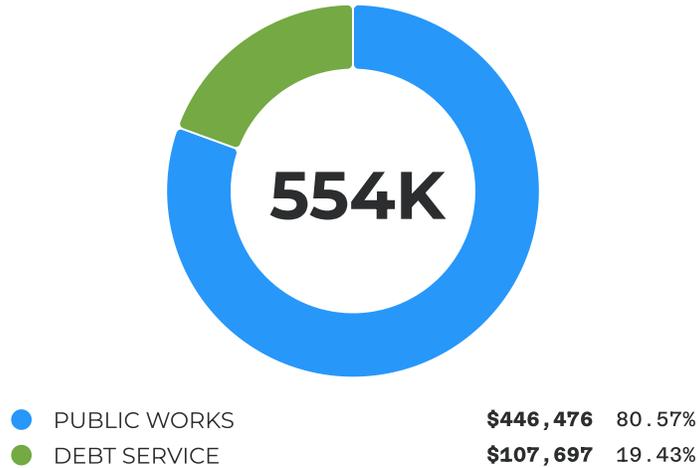
Category	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
WATER DEPARTMENT	\$414,929.00	\$507,271.00	\$554,173.00	9.25%
Total Expenditures	\$414,929.00	\$507,271.00	\$554,173.00	9.25%

Expenditures by Function



The total expenditures for the Water Fund in FY2026 amount to \$554,173, reflecting a 9.25% increase from the FY2025 total of \$507,271. Public Works remains the largest expenditure category, accounting for 80.57% of the total at \$446,476, which is a slight decrease of \$3,459 or 0.77% compared to FY2025. Debt Service shows a significant increase, rising by \$50,361 or 87.83% to \$107,697, representing 19.43% of the total expenditures. WRS Expense remains at \$0, consistent with the previous year. Overall, the increase in total expenditures is primarily driven by the substantial rise in Debt Service, while Public Works expenditures have slightly decreased.

FY26 Expenditures by Function

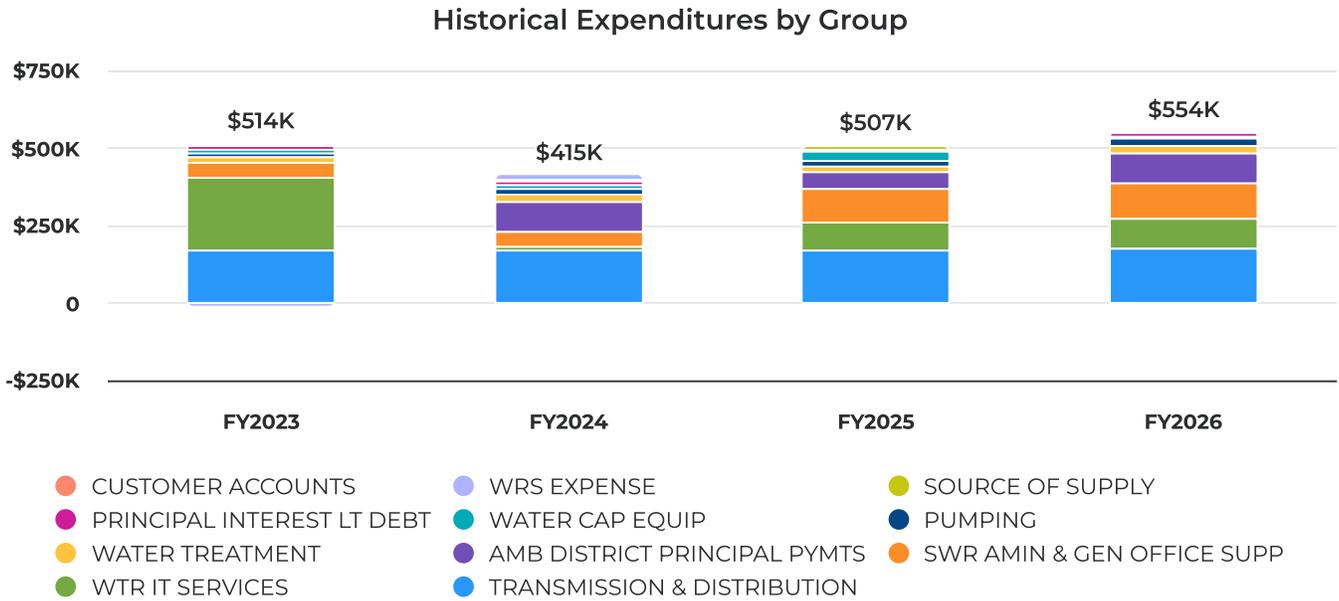


For the Water Fund's Fiscal Year Expenditures by Function, Public Works accounts for \$446,476, representing 80.57% of the total expenditures. Debt Service comprises \$107,697, which is 19.43% of the total.

Expenditures by Function

Category	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
PUBLIC WORKS	\$293,370.00	\$449,935.00	\$446,476.00	-0.77%
DEBT SERVICE	\$104,100.00	\$57,336.00	\$107,697.00	87.83%
WRS EXPENSE	\$17,459.00	-	-	-
Total Expenditures	\$414,929.00	\$507,271.00	\$554,173.00	9.25%

Expenditures by Group



The Water Fund's total expenditures increased by 9.25% from \$507,271 in FY2025 to \$554,173 in FY2026. Transmission & Distribution remained the largest expenditure category, rising by 3.8% to \$177,504, though its share of the total decreased slightly to 32.03% from 33.71%.

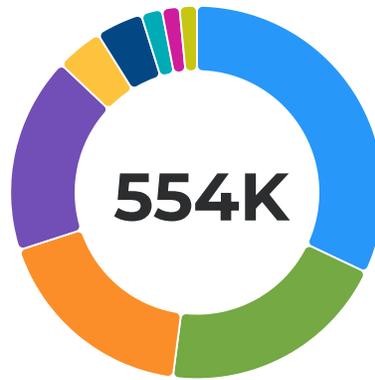
Amb District Principal Payments saw the most significant increase, doubling from \$49,500 to \$99,386, a 100.78% rise, and becoming the third-largest category at 17.93% of total expenditures. Water IT Services increased modestly by 4.42% to \$94,400, representing 17.03% of the total, a slight decrease in share compared to the previous year.

Other notable increases included Water Treatment, which grew by 18.42% to \$22,500, and Pumping, which rose by 12.5% to \$22,500. The category for SWR Admin & General Office Support increased by 2.34% to \$111,072, maintaining its position as the second-largest expenditure at 20.04% of the total.

Conversely, Water Capital Equipment expenditures decreased significantly by 66.67% to \$10,000, reducing its share to 1.8%. Source of Supply also declined by 15% to \$8,500. Customer Accounts expenditures were eliminated entirely, dropping from \$1,000 to zero.

Principal Interest on Long-Term Debt saw a small increase of 6.06% to \$8,311, maintaining a similar proportion of total expenditures. Overall, the budget reflects a shift with substantial increases in principal payments and moderate growth in several operational categories, alongside notable reductions in capital equipment and customer accounts expenses.

FY26 Expenditures by Group



● TRANSMISSION & DISTRIBUTION	\$177,504	32.03%
● SWR AMIN & GEN OFFICE SUPP	\$111,072	20.04%
● AMB DISTRICT PRINCIPAL PYMTS	\$99,386	17.93%
● WTR IT SERVICES	\$94,400	17.03%
● WATER TREATMENT	\$22,500	4.06%
● PUMPING	\$22,500	4.06%
● WATER CAP EQUIP	\$10,000	1.80%
● SOURCE OF SUPPLY	\$8,500	1.53%
● PRINCIPAL INTEREST LT DEBT	\$8,311	1.50%

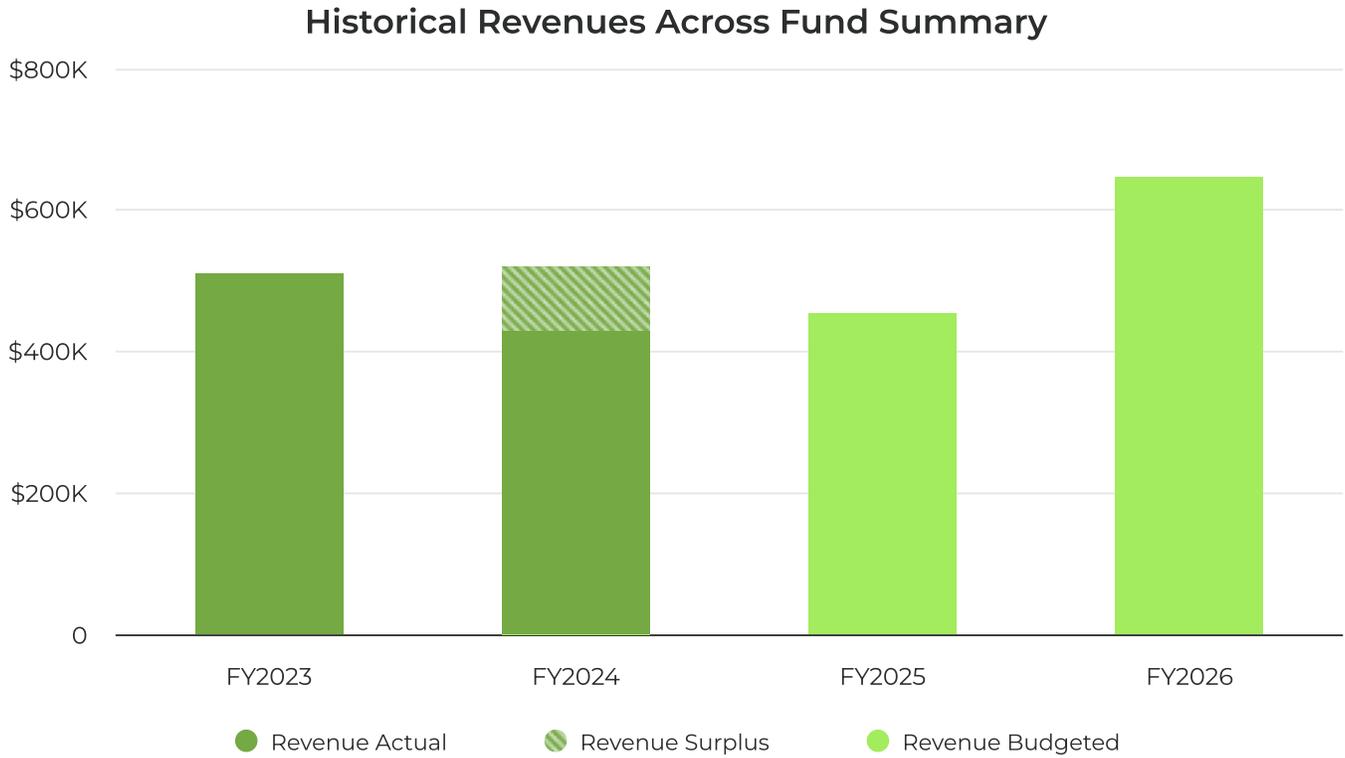
For the Water Fund fiscal year expenditures by group, Transmission & Distribution accounts for \$177,504, representing 32.03% of the total. SWR Amin & Gen Office Supp follows with \$111,072, or 20.04%. Amb District Principal Pymts comprises \$99,386, which is 17.93%, and WTR IT Services is \$94,400, making up 17.03% of the expenditures. Pumping and Water Treatment each account for \$22,500, both at 4.06%. Water Cap Equip represents \$10,000, or 1.8%, while Source of Supply is \$8,500, equating to 1.53%. Lastly, Principal Interest LT Debt totals \$8,311, which is 1.5% of the expenditures.

Expenditures by Group

Category	Account ID	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
WTR IT SERVICES		\$11,540.00	\$90,400.00	\$94,400.00	4.42%
TAXES	610-00-53710-000-408	\$10,373.00	\$88,000.00	\$92,000.00	4.55%
WTR EMPL TRAVEL EDUCATION	610-00-53710-000-824	\$1,167.00	\$1,200.00	\$1,200.00	0.00%
WTR IT SERVICES	610-00-53710-000-825	-	\$1,200.00	\$1,200.00	0.00%
SOURCE OF SUPPLY		\$7,578.00	\$10,000.00	\$8,500.00	-15.00%
H2O -SOURCE PLANT MAINT.	610-00-53711-000-605	\$7,578.00	\$10,000.00	\$8,500.00	-15.00%
PUMPING		\$16,336.00	\$20,000.00	\$22,500.00	12.50%
PUMPING-POWER PURCHASED	610-00-53712-000-622	\$16,336.00	\$20,000.00	\$22,500.00	12.50%
WATER TREATMENT		\$21,742.00	\$19,000.00	\$22,500.00	18.42%
H2O TREAT. - CHEMICALS	610-00-53713-000-631	\$19,029.00	\$15,000.00	\$19,500.00	30.00%
H2O TREAT.-OP.SUP. & EXP.	610-00-53713-000-632	\$2,713.00	\$3,000.00	\$3,000.00	0.00%

Category	Account ID	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
H2O TREAT.- MAINT.	610-00-53713-000-635	-	\$1,000.00	-	-
TRANSMISSION & DISTRIBUTION		\$169,681.00	\$171,000.00	\$177,504.00	3.80%
OPERATION LABOR Trans/Dist 640	610-00-53714-000-640	\$51,616.00	\$55,000.00	\$59,579.00	8.33%
TRANS.& DISTRIB./SUP. & EXP.	610-00-53714-000-641	\$1,589.00	\$3,000.00	-	-
TRANS.& DISTRIB./MAIN MAINT.	610-00-53714-000-651	\$93,365.00	\$92,000.00	\$107,925.00	17.31%
TRANS.& DISTRIB./SERVICE MAINT	610-00-53714-000-652	\$7,198.00	\$5,000.00	\$8,000.00	60.00%
TRANS.& DISTRIB./METER MAINT.	610-00-53714-000-653	\$14,889.00	\$13,000.00	-	-
TRANS.& DISTRIB./HYDRANT MAINT	610-00-53714-000-654	\$1,024.00	\$2,500.00	\$1,500.00	-40.00%
TRANS.& DISTRIB./OTH. MAINT.	610-00-53714-000-655	-	\$500.00	\$500.00	0.00%
CUSTOMER ACCOUNTS		-	\$1,000.00	-	-
H2O ACCT.& COLL. LABOR	610-00-53721-000-902	-	\$1,000.00	-	-
SWR AMIN & GEN OFFICE SUPP		\$50,286.00	\$108,535.00	\$111,072.00	2.34%
GEN.ADMIN./ SALARIES	610-00-53722-000-920	\$12,357.00	\$19,711.00	\$20,697.00	5.00%
GEN.ADMIN./OFFICE SUP. & EXP.	610-00-53722-000-921	\$53.00	\$2,200.00	\$100.00	-95.45%
GEN.ADMIN./ OUTSIDE SERVICES	610-00-53722-000-923	\$3,136.00	\$12,000.00	\$12,000.00	0.00%
GEN.ADMIN. / PROP. INS.	610-00-53722-000-924	-	\$32,915.00	\$32,915.00	0.00%
GEN. ADMIN./ EMP. BEN.& RETIRE	610-00-53722-000-926	\$31,203.00	\$28,209.00	\$29,902.00	6.00%
GEN.ADMIN. MISC. GEN. EXP.	610-00-53722-000-930	\$3,537.00	\$13,500.00	\$15,458.00	14.50%
WATER CAP EQUIP		\$16,207.00	\$30,000.00	\$10,000.00	-66.67%
WATER CAPITAL EQUIPMENT FUND	610-00-53723-000-000	\$16,207.00	\$30,000.00	\$10,000.00	-66.67%
AMB DISTRICT PRINCIPAL PYMTS		\$96,000.00	\$49,500.00	\$99,386.00	100.78%
WATER PRINCIPLE	610-00-58100-000-000	\$96,000.00	\$49,500.00	\$99,386.00	100.78%
PRINCIPAL INTEREST LT DEBT		\$8,100.00	\$7,836.00	\$8,311.00	6.06%
WATER INTEREST	610-00-58200-000-427	\$8,100.00	\$7,836.00	\$8,311.00	6.06%
WRS EXPENSE		\$17,459.00	-	-	-
WRS EXPENSE	610-00-59000-000-000	\$17,459.00	-	-	-
Total Expenditures		\$414,929.00	\$507,271.00	\$554,173.00	9.25%

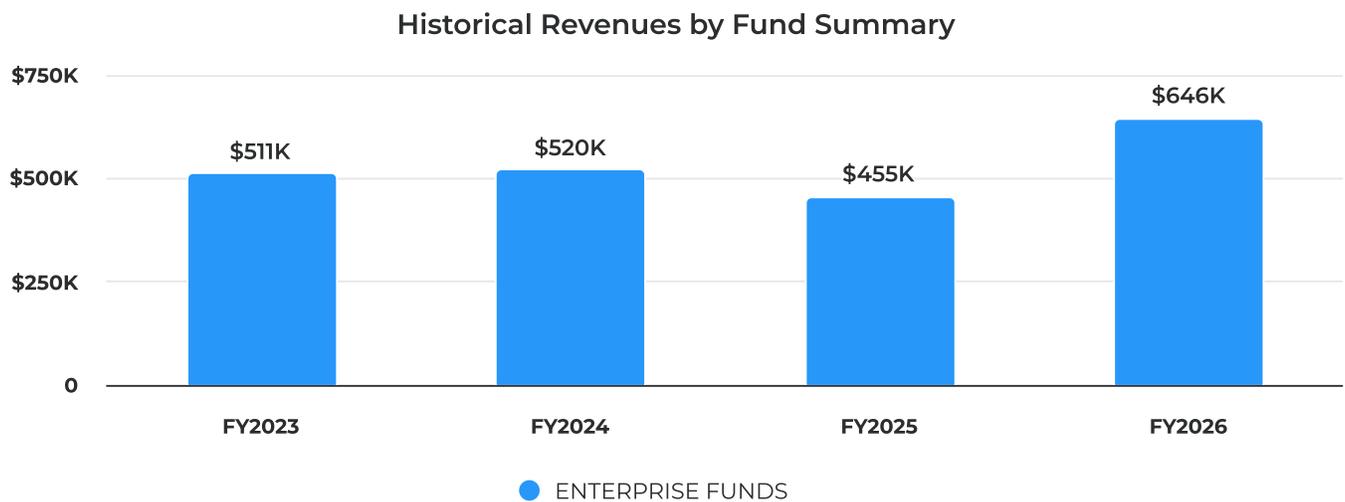
Revenue Summary



For the Water Fund, the revenue budget for FY2025 is \$454,650, representing a 5.92% increase from the previous period. This indicates a moderate growth in revenue expectations for that year.

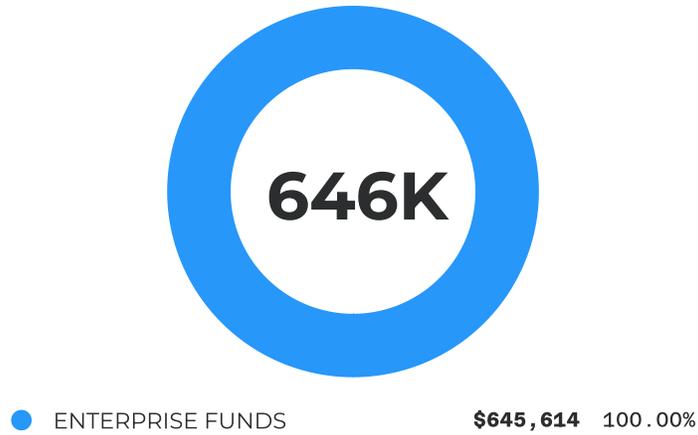
In FY2026, the revenue budget rises significantly to \$645,614, which is a 42% increase from FY2025. This substantial increase highlights a major upward adjustment in revenue projections compared to the prior year.

Revenues by Fund Summary



In FY2026, the Water Fund's total revenue is budgeted at \$645,614, representing a 42% increase from the FY2025 total of \$454,650. The entire revenue continues to come from Enterprise Funds, which increased by \$190,964, or 42%, compared to the previous year. This marks a significant reversal from FY2025, when Enterprise Funds decreased by \$65,149, or 12.53%. The FY2026 budget highlights a substantial growth in the largest revenue category, Enterprise Funds, contributing to the overall increase in total revenue for the Water Fund.

FY26 Revenues by Fund Summary



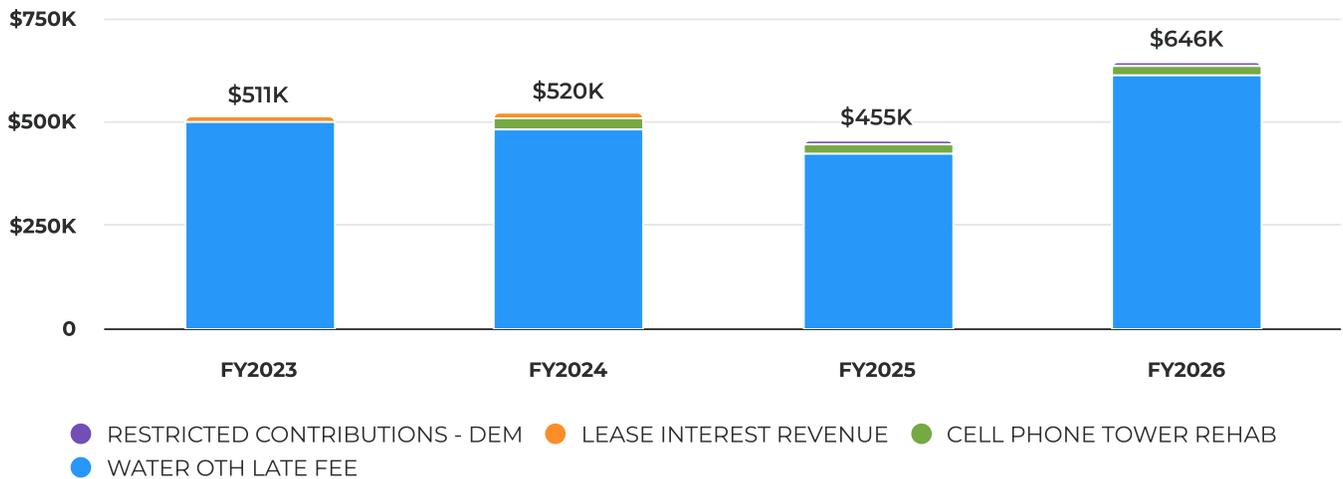
The Water Fund's Fiscal Year Revenue by Fund Summary for the fiscal year shows a total of \$645,614, which represents 100% of the enterprise funds.

Revenues by Fund Summary

Category	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
ENTERPRISE FUNDS	\$519,798.56	\$454,650.00	\$645,614.00	42.00%
Total Revenues	\$519,798.56	\$454,650.00	\$645,614.00	42.00%

Revenues by Object

Historical Revenues by Object

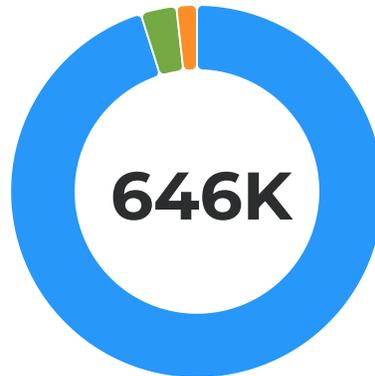


The Water Fund's total revenue by object for FY2026 is \$645,614, representing a 42% increase from the FY2025 total of \$454,650. The largest revenue category remains WATER OTH LATE FEE, which increased by \$190,524 or 44.97%, rising from \$423,650 in FY2025 to \$614,174 in FY2026. This category also grew as a share of total revenue, from 93.18% to 95.13%.

CELL PHONE TOWER REHAB revenue remained steady at \$20,000, accounting for 3.1% of the total in FY2026, a slight decrease in its share compared to 4.4% in FY2025, with no change in dollar amount. RESTRICTED CONTRIBUTIONS - DEM increased modestly by \$440 or 4%, from \$11,000 to \$11,440, though its share of total revenue decreased from 2.42% to 1.77%.

LEASE INTEREST REVENUE remained at \$0 in FY2026, consistent with FY2025. Overall, the significant driver of the total revenue increase in FY2026 is the substantial growth in the WATER OTH LATE FEE category.

FY26 Revenues by Object



● WATER OTH LATE FEE	\$614,174	95.13%
● CELL PHONE TOWER REHAB	\$20,000	3.10%
● RESTRICTED CONTRIBUTIONS - DEM	\$11,440	1.77%

For the Water Fund's Fiscal Year Revenue by Object, the largest category is WATER OTH LATE FEE, which accounts for \$614,174 or 95.13% of the total revenue. CELL PHONE TOWER REHAB contributes \$20,000, representing 3.1% of the revenue. RESTRICTED CONTRIBUTIONS — DEM make up \$11,440, which is 1.77% of the total revenue.

Revenues by Object

Category	Account ID	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
WATER OTH LATE FEE					
RESIDENTIAL SERVICE	610-00-46450-000-460	\$144,274.00	\$151,000.00	\$178,083.00	17.94%
COMMERICAL SERVICE	610-00-46450-000-461	\$66,331.00	\$58,000.00	\$68,403.00	17.94%
PRIV. FIRE PROT.	610-00-46450-000-462	\$8,136.00	\$8,050.00	\$9,494.00	17.94%
PUB. FIRE PROT.	610-00-46450-000-463	\$163,227.00	\$163,000.00	\$192,236.00	17.94%
PUB. AUTH. SERVICE	610-00-46450-000-464	\$30,667.00	\$3,200.00	\$37,740.00	1,079.38%
INDUSTRIAL SERVICE	610-00-46450-000-465	\$15,855.00	\$20,000.00	\$23,587.00	17.93%

Category	Account ID	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
PUB FIRE PROT-Multi Family	610-00-46450-000-466	\$6,785.00	\$6,700.00	\$7,902.00	17.94%
WATER REV Multi Family	610-00-46450-000-467	\$13,158.00	\$13,000.00	\$15,332.00	17.94%
WATER OTH LATE FEE	610-00-46450-000-468	\$6.45	-	-	0.00%
PENALTIES	610-00-46450-000-470	\$579.00	\$700.00	\$1,397.00	99.57%
H2O TOWER RENT	610-00-46450-000-472	\$25,206.00	-	-	0.00%
OTHER REVENUES	610-00-46450-000-474	\$7,836.06	-	\$80,000.00	-
Total WATER OTH LATE FEE		\$482,060.51	\$423,650.00	\$614,174.00	44.97%
LEASE INTEREST REVENUE					
INTEREST - DELINQUENT ACCTS	610-00-48100-000-410	\$71.38	-	-	0.00%
INTEREST/ DEL ACCTS/FIRE PROT	610-00-48100-000-411	\$36.67	-	-	0.00%
LEASE INTEREST REVENUE	610-00-48100-100-000	\$12,424.00	-	-	0.00%
Total LEASE INTEREST REVENUE		\$12,532.05	-	-	0.00%
RESTRICTED CONTRIBUTIONS - DEM					
AMORTIZATION/REGULATORY LIABIL	610-00-48300-000-425	-	\$11,000.00	\$11,440.00	4.00%
Total RESTRICTED CONTRIBUTIONS - DEM		-	\$11,000.00	\$11,440.00	4.00%
CELL PHONE TOWER REHAB					
CELL TOWER RENT	610-00-48450-000-000	\$25,206.00	\$20,000.00	\$20,000.00	0.00%
Total CELL PHONE TOWER REHAB		\$25,206.00	\$20,000.00	\$20,000.00	0.00%
Total Revenues		\$519,798.56	\$454,650.00	\$645,614.00	42.00%

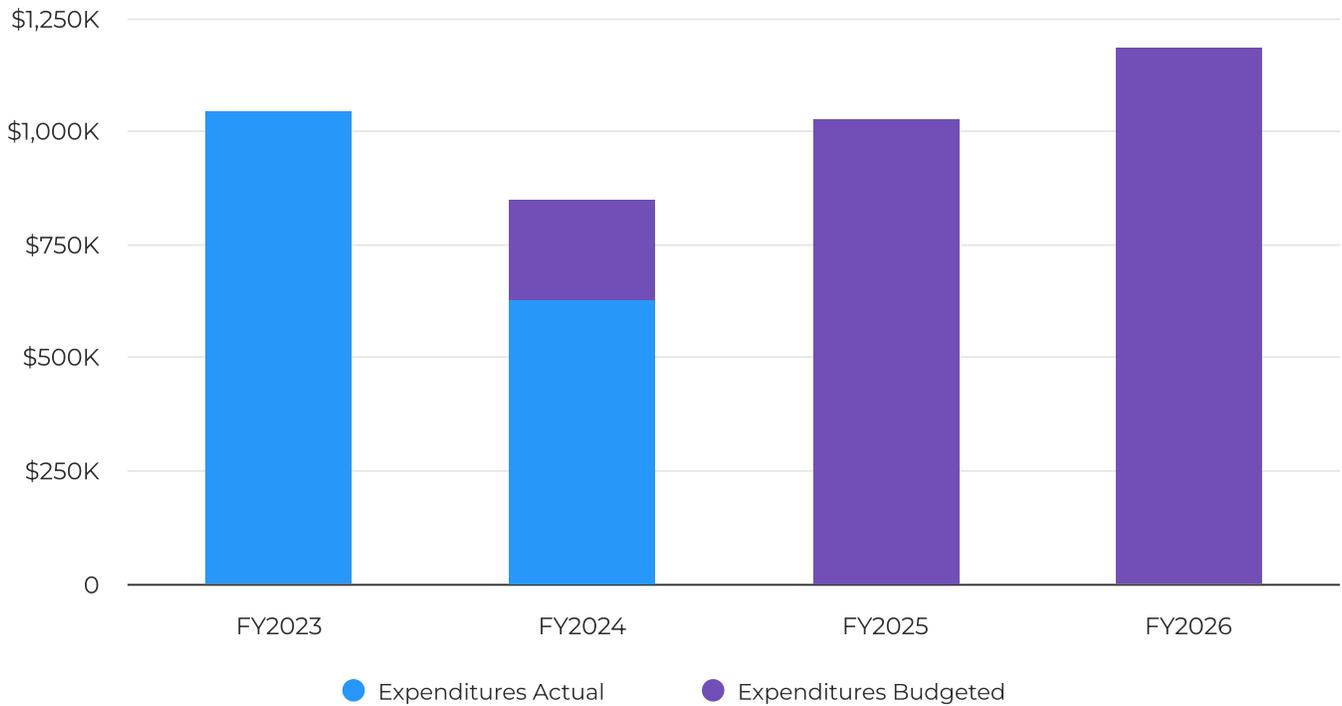
Sewer Fund

The Sewer Utility operates the City's wastewater treatment plant and collection system.

- **Total Operating Request: \$1,183,623.**
- **Operational Focus:** A primary driver for 2026 is the **\$236,178** allocated for WWTP supervision and labor.
- **Maintenance:** The budget includes **\$129,323** for general plant operation and maintenance, including biosolids management and electricity for the pumping stations. Significant investments are also planned for sewer cleaning and lift station repairs to prevent system failures.
- **Debt Service:** This budget contains the first payments of principal and interest for the debt issued to renovate the Amery Waste Water Treatment Plant. Principal

Expenditure Summary

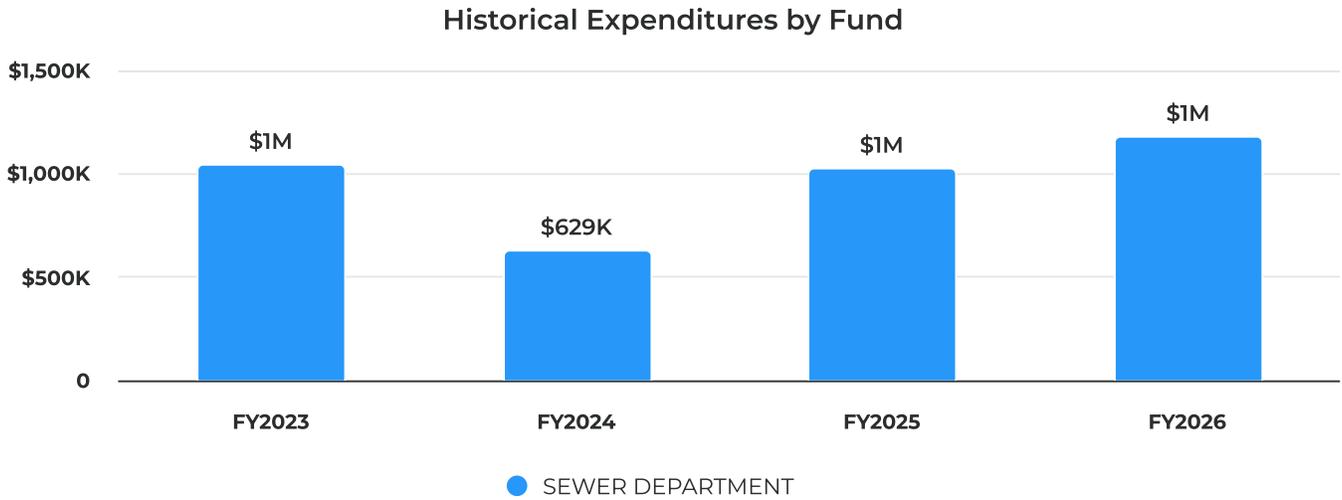
Historical Expenditures Across Fund Summary



For the Sewer Fund, the expenditures budgeted for FY2025 are \$1 million, reflecting a 20.57% increase from the prior period. This marks a significant rise in budgeted expenditures compared to the previous year.

In FY2026, the expenditures budgeted further increase to \$1.2 million, which is a 15.39% increase from FY2025. This continued growth in budgeted expenditures indicates a sustained upward trend in spending for the Sewer Fund over these two years.

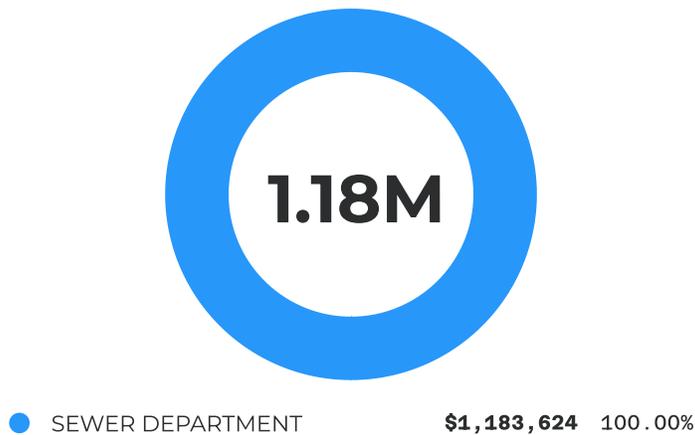
Expenditures by Fund



In FY2026, the Sewer Fund's total expenditures are budgeted at \$1.2 million, representing a 15.39% increase from the FY2025 total of \$1 million. The Sewer Department remains the sole and largest expenditure category, accounting for 100% of the total budget in both years.

The Sewer Department's budget rises by \$157,863 in FY2026, a 15.39% increase compared to the previous year. This follows a significant increase of \$396,796, or 63.09%, from the prior period to FY2025. Overall, the FY2026 budget continues the upward trend in expenditures within the Sewer Fund, with the Sewer Department maintaining its position as the exclusive and dominant category.

FY26 Expenditures by Fund



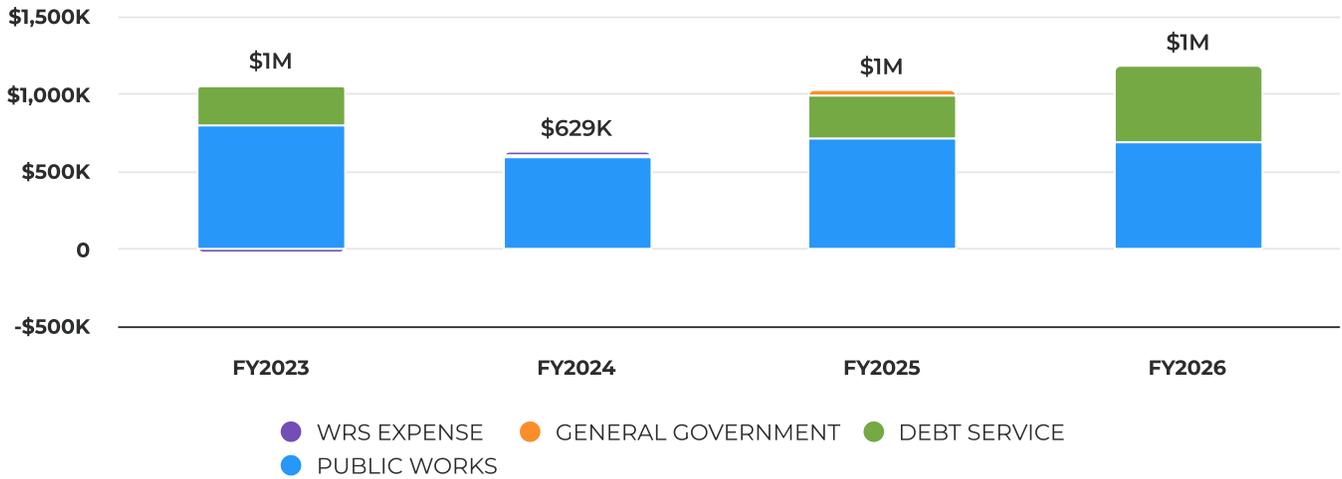
For the Sewer Fund, the total fiscal year expenditures amount to \$1.2 million, which represents 100% of the expenditures for this fund.

Expenditures by Fund

Category	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
SEWER DEPARTMENT	\$628,964.83	\$1,025,761.00	\$1,183,624.00	15.39%
Total Expenditures	\$628,964.83	\$1,025,761.00	\$1,183,624.00	15.39%

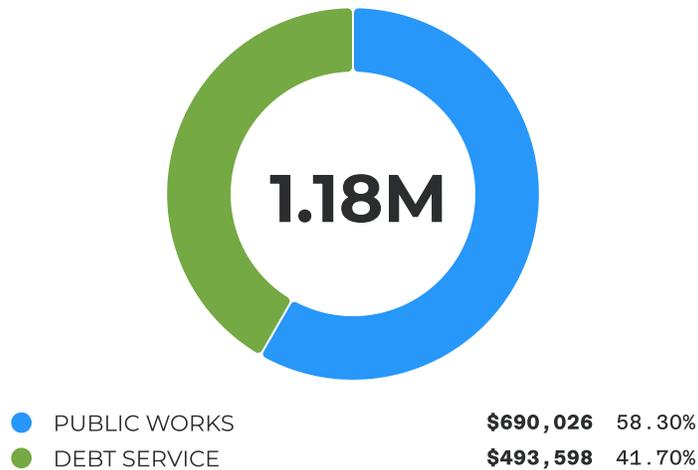
Expenditures by Function

Historical Expenditures by Function



The Sewer Fund's total expenditures for FY2026 increased by 15.39% to \$1.2 million compared to FY2025's \$1 million. Public Works remained the largest expenditure category, accounting for 58.3% of the total at \$690,026, though this represents a decrease of \$25,899 or 3.62% from the previous year. Debt Service saw a significant increase, rising by \$223,762 or 82.93% to \$493,598, making up 41.7% of the total expenditures in FY2026. General Government expenditures decreased by \$40,000, dropping to zero and representing a 100% decrease from FY2025. WRS Expense remained at zero for both years. Overall, the increase in total expenditures was primarily driven by the substantial rise in Debt Service, while Public Works expenditures slightly declined and General Government expenses were eliminated.

FY26 Expenditures by Function

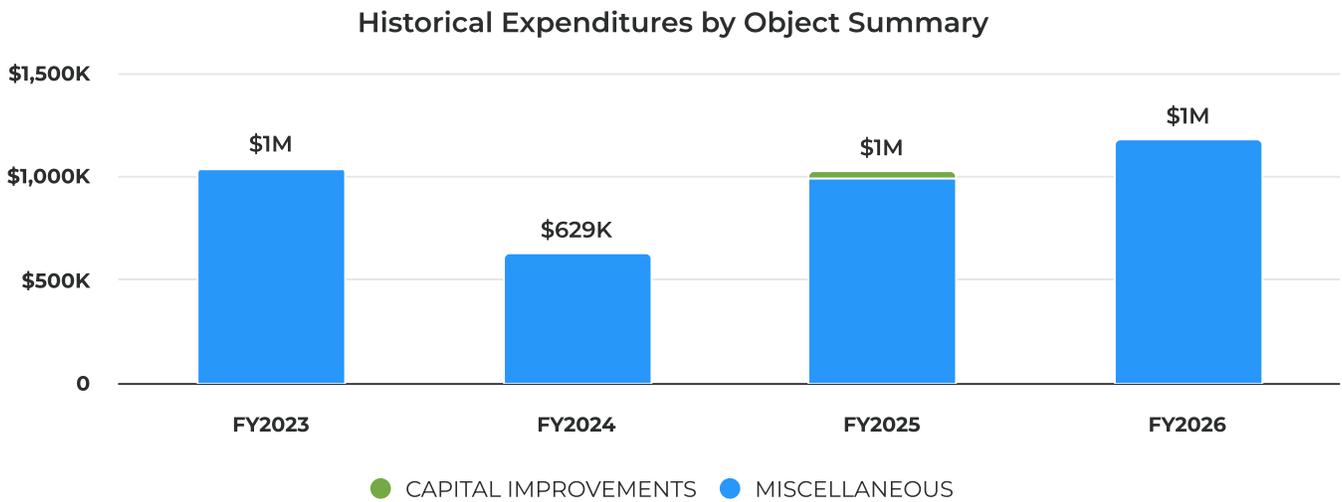


For the Sewer Fund's Fiscal Year Expenditures by Function, Public Works accounts for \$690,026, representing 58.3% of the total expenditures. Debt Service comprises \$493,598, making up 41.7% of the expenditures.

Expenditures by Function

Category	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
GENERAL GOVERNMENT	\$4,459.83	\$40,000.00	-	-
PUBLIC WORKS	\$592,814.00	\$715,925.00	\$690,026.00	-3.62%
DEBT SERVICE	-	\$269,836.00	\$493,598.00	82.93%
WRS EXPENSE	\$31,691.00	-	-	0.00%
Total Expenditures	\$628,964.83	\$1,025,761.00	\$1,183,624.00	15.39%

Expenditures by Object Summary



The Sewer Fund's total expenditures for FY2026 are budgeted at \$1.2 million, representing a 15.39% increase from the FY2025 total of \$1 million. The largest expenditure category in FY2026 is Miscellaneous, which accounts for 100% of the total budget at \$1.2 million. This category increased by \$197,863, or 20.07%, compared to FY2025.

In contrast, the Capital Improvements category, which was \$40,000 and 3.9% of the total in FY2025, is eliminated in FY2026, showing a 100% decrease of \$40,000. This shift results in Miscellaneous fully encompassing the budget in FY2026, highlighting a significant reallocation of expenditures within the Sewer Fund.

FY26 Expenditures by Object Summary



● MISCELLANEOUS **\$1,183,624** 100.00%

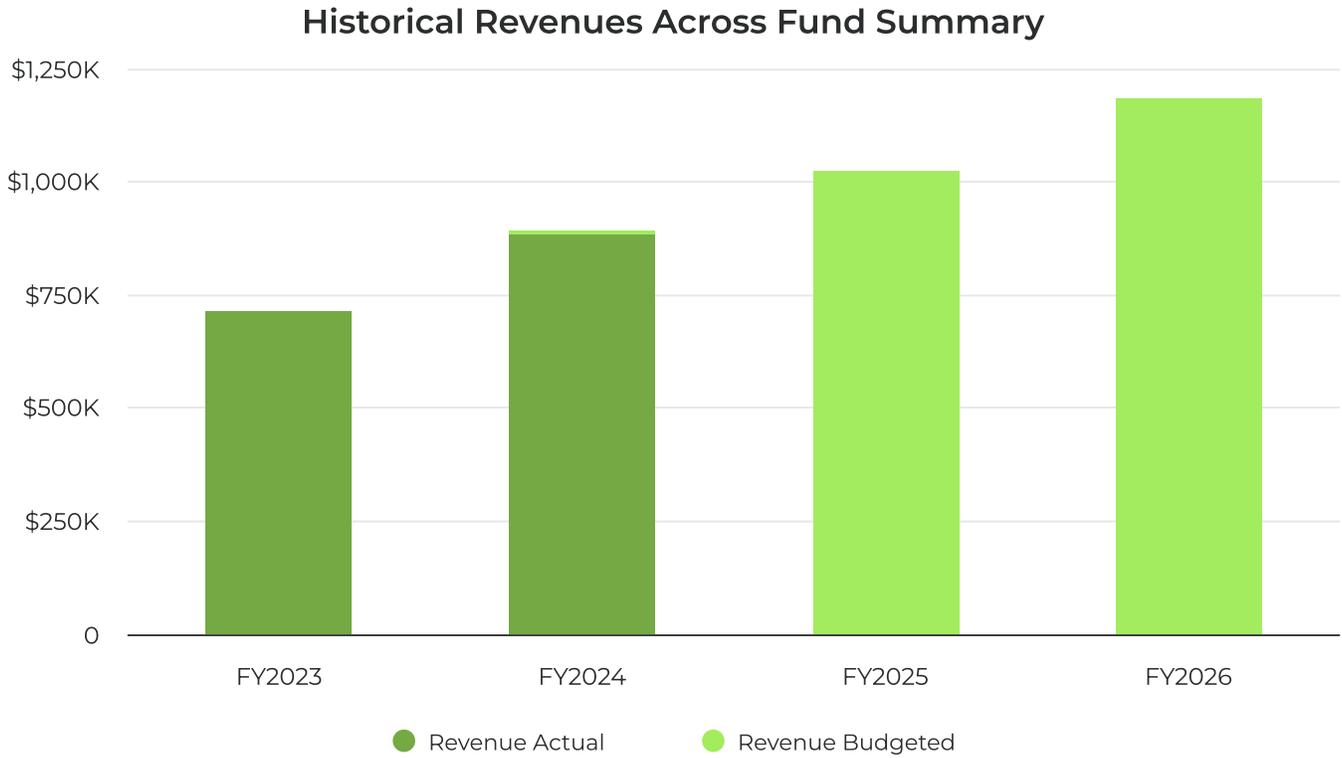
For the Sewer Fund's Fiscal Year Expenditures by Object Summary, the category MISCELLANEOUS accounts for \$1.2 million, representing 100% of the expenditures.

Expenditures by Object Summary

Category	Account ID	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
MISCELLANEOUS					
SWR CAP EQUIP	620-00-51960-000-000	\$212.13	-	-	0.00%
SEWER EMPLOYEE BENEFITS	620-00-53610-000-854	-	\$5,000.00	-	-
PLANT OPERATION & MAINTENANCE	620-00-53710-000-403	-	-	\$129,323.00	-
TAXES	620-00-53710-000-408	\$10,373.00	\$16,000.00	\$16,000.00	0.00%
WWTP SUPER. & LABOR	620-00-53710-000-820	\$191,129.00	\$186,655.00	\$236,178.00	26.53%
PLANT OPER & MAINT/POWER-PUMP	620-00-53710-000-821	\$5,287.00	\$5,000.00	-	-
PLANT OP & MAINT/POWER AERATION	620-00-53710-000-822	\$57,552.00	\$50,000.00	-	-
PLANT OPER & MAINT - CHEMICALS	620-00-53710-000-823	\$11,558.00	\$15,000.00	-	-
SWR EMPL TRAVEL-EDUCATION	620-00-53710-000-824	\$419.00	\$1,250.00	\$1,000.00	-20.00%
SWR COMPUTER IT SERVICES	620-00-53710-000-825	-	\$500.00	-	-
PLANT OPER& MAINT OUTSIDE TEST	620-00-53710-000-826	\$15,369.00	\$16,000.00	-	-
PLANT OP & MAINT/OPER SUPPLIES	620-00-53710-000-827	\$13,168.00	\$16,500.00	-	-
PLANT OPER & MAINT/TRANSPORT	620-00-53710-000-828	\$5,298.00	\$5,500.00	\$5,500.00	0.00%

Category	Account ID	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
PLANT OP/MAINT-SEWAGE COLL SYS	620-00-53710-000-831	\$16,531.00	\$30,000.00	-	-
PLANT OPER & MAINT/COLL PMPG EQ	620-00-53710-000-832	\$3,971.00	\$7,500.00	\$5,000.00	-33.33%
PLANT OPER&MAIN-TRMT & DISP EQ	620-00-53710-000-833	\$14,163.00	\$22,500.00	-	-
PLANT OPERATION & MAINTENANCE	620-00-53710-000-835	\$172,676.00	\$200,000.00	\$185,000.00	-7.50%
SEWER SHARE OF METER MAINT.	620-00-53710-000-844	\$5,868.00	\$15,000.00	\$15,000.00	0.00%
SEWER - ADMINISTRATIVE	620-00-53720-000-840	\$12,152.00	\$19,711.00	\$20,697.00	5.00%
GENERAL ADMIN-OFFICE SUPPLIES	620-00-53720-000-851	\$18.00	\$1,000.00	\$100.00	-90.00%
GENERAL ADMIN-OUTSIDE SERVICES	620-00-53720-000-852	\$8,686.00	\$12,000.00	\$9,000.00	-25.00%
GENERAL ADMIN-INSURANCE EXP	620-00-53720-000-853	-	\$32,915.00	\$9,000.00	-72.66%
GENERAL ADMIN-EMPLOYE BENEFIT	620-00-53720-000-854	\$43,849.00	\$38,894.00	\$41,228.00	6.00%
GENERAL ADMIN-MISC GENERAL EXP	620-00-53720-000-856	\$4,747.00	\$10,000.00	\$5,000.00	-50.00%
SEWER UTILITY RENTS	620-00-53720-000-857	-	\$9,000.00	\$12,000.00	33.33%
SEWER PRINCIPLE	620-00-58200-000-000	-	\$49,500.00	\$276,259.00	458.10%
SEWER INTEREST	620-00-58200-000-427	-	\$220,336.00	\$217,339.00	-1.36%
WRS EXPENSE	620-00-59000-000-000	\$31,691.00	-	-	0.00%
Total MISCELLANEOUS		\$624,717.13	\$985,761.00	\$1,183,624.00	20.07%
CAPITAL IMPROVEMENTS					
SWR CAP EQUIP-REPAIR	620-00-51960-810-000	\$4,247.70	\$40,000.00	-	-
Total CAPITAL IMPROVEMENTS		\$4,247.70	\$40,000.00	-	-
Total Expenditures		\$628,964.83	\$1,025,761.00	\$1,183,624.00	15.39%

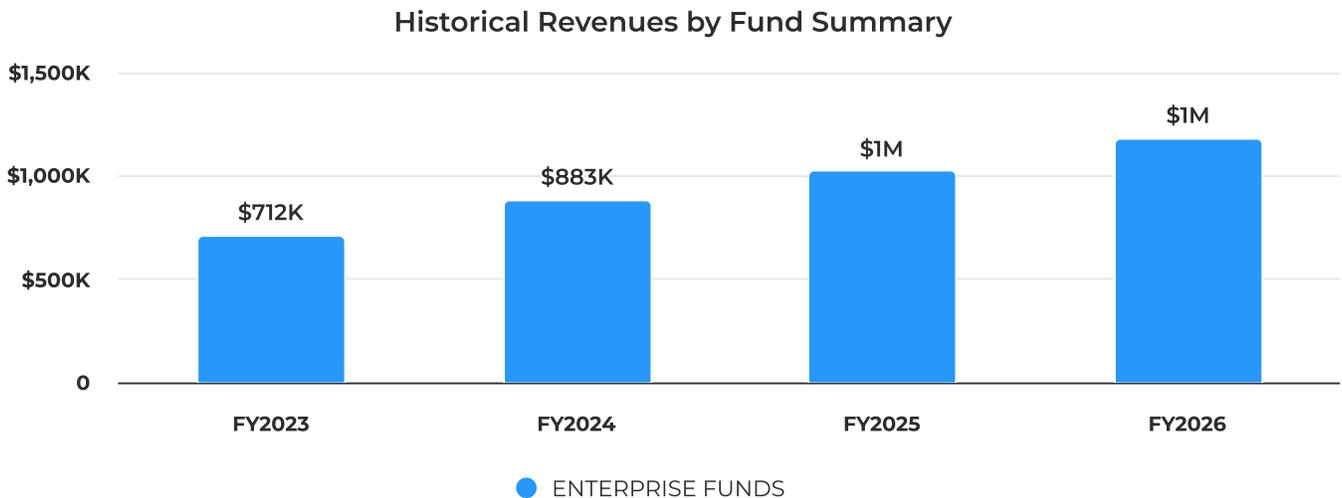
Revenue Summary



For the Sewer Fund, the revenue budget for FY2025 is set at \$1 million, reflecting a 14.88% increase from the prior period. This marks a notable rise in the overall revenue budget compared to the previous year.

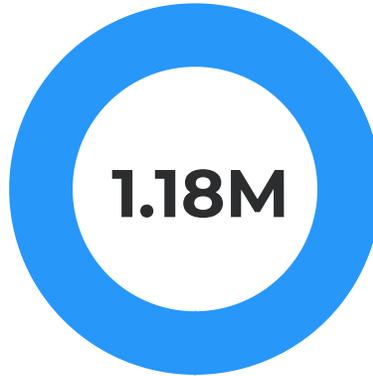
Looking ahead to FY2026, the revenue budget is projected to increase further to \$1.2 million, which represents a 15.56% growth from the FY2025 budget. This continued upward trend highlights a significant increase in the Sewer Fund's revenue expectations over these two budget years.

Revenues by Fund Summary



In FY2026, the Sewer Fund's total revenue is budgeted at \$1.2 million, representing a 15.56% increase from the FY2025 total of \$1 million. The entire revenue continues to come from Enterprise Funds, which also increased by 15.56%, rising from \$1 million in FY2025 to \$1.2 million in FY2026. This category remains the largest and sole contributor to the fund's revenue, with an increase of \$159,373 compared to the previous year.

FY26 Revenues by Fund Summary



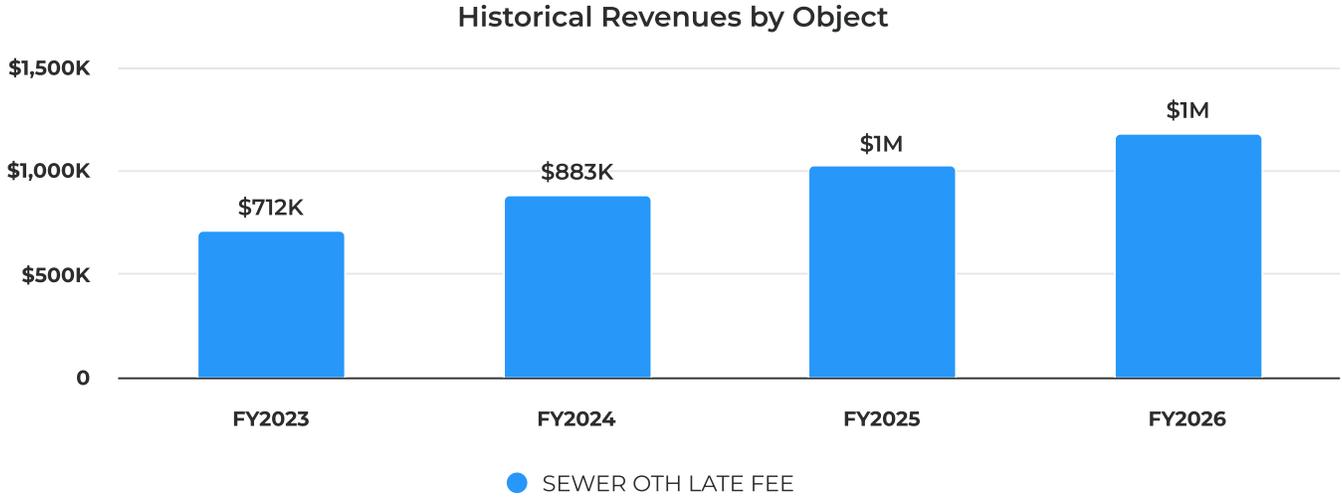
● ENTERPRISE FUNDS **\$1,183,623** 100.00%

For the Sewer Fund in the fiscal year, the total revenue amounts to \$1.2 million, which represents 100% of the Enterprise Funds category.

Revenues by Fund Summary

Category	Account ID	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
ENTERPRISE FUNDS					
SWR SERV-UNMTRD RES	620-00-46460-000-619	\$4,640.00	\$5,667.00	\$6,549.00	15.56%
SWR SERV-RESIDENTIAL	620-00-46460-000-621	\$479,266.00	\$550,554.00	\$636,220.00	15.56%
SWR SERV-COMMERCIAL	620-00-46460-000-622	\$198,366.00	\$221,841.00	\$256,359.00	15.56%
SWR SERV-INDUSTRIAL	620-00-46460-000-623	\$60,186.00	\$118,207.00	\$136,600.00	15.56%
SWR SERV-PUBLIC AUTHORITY	620-00-46460-000-624	\$79,977.00	\$72,867.00	\$84,205.00	15.56%
SEWER REV MULTI FAMILY	620-00-46460-000-626	\$53,370.00	\$50,000.00	\$57,780.00	15.56%
SWR FORFEITED DISCOUNTS PENALT	620-00-46460-000-631	\$3,828.00	\$5,114.00	\$5,910.00	15.57%
SEWER OTH LATE FEE	620-00-46460-000-632	\$67.55	-	-	0.00%
SWR SERVICE-MISC OPER REVENUE	620-00-46460-000-635	\$3,155.00	-	-	0.00%
Total ENTERPRISE FUNDS		\$882,855.55	\$1,024,250.00	\$1,183,623.00	15.56%
Total Revenues		\$882,855.55	\$1,024,250.00	\$1,183,623.00	15.56%

Revenues by Object



In FY2026, the Sewer Fund's total historical revenue by object is budgeted at \$1.2 million, representing a 15.56% increase from the FY2025 total of \$1 million. The largest revenue category remains SEWER OTH LATE FEE, which accounts for 100% of the total revenue in both years.

The SEWER OTH LATE FEE category increased by \$159,373, or 15.56%, rising from \$1 million in FY2025 to \$1.2 million in FY2026. This increase closely aligns with the overall total revenue growth for the Sewer Fund during this period.

FY26 Revenues by Object



For the Sewer Fund's Fiscal Year Revenue by Object, the category SEWER OTH LATE FEE accounts for \$1.2 million, representing 100% of the total revenue.

Revenues by Object

Category	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
SEWER OTH LATE FEE				
SWR SERV-UNMTRD RES	\$4,640.00	\$5,667.00	\$6,549.00	15.56%
SWR SERV-RESIDENTIAL	\$479,266.00	\$550,554.00	\$636,220.00	15.56%
SWR SERV-COMMERCIAL	\$198,366.00	\$221,841.00	\$256,359.00	15.56%

Sewer Fund

Category	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
SWR SERV-INDUSTRIAL	\$60,186.00	\$118,207.00	\$136,600.00	15.56%
SWR SERV-PUBLIC AUTHORITY	\$79,977.00	\$72,867.00	\$84,205.00	15.56%
SEWER REV MULTI FAMILY	\$53,370.00	\$50,000.00	\$57,780.00	15.56%
SWR FORFEITED DISCOUNTS PENALT	\$3,828.00	\$5,114.00	\$5,910.00	15.57%
SEWER OTH LATE FEE	\$67.55	-	-	0.00%
SWR SERVICE-MISC OPER REVENUE	\$3,155.00	-	-	0.00%
Total SEWER OTH LATE FEE	\$882,855.55	\$1,024,250.00	\$1,183,623.00	15.56%
Total Revenues	\$882,855.55	\$1,024,250.00	\$1,183,623.00	15.56%

Tax Increment Districts

The City of Amery utilizes Tax Incremental Financing (TIF) as its primary tool for economic development. By creating TIDs, the City can capture the property tax revenue from new development within a specific boundary to pay for the infrastructure and incentives that made that development possible.

For the **2026 fiscal year**, the City manages five active districts (TIDs 6, 7, 8, 9, and 10), with expenditures focused on three areas: regional economic partnerships, professional compliance, and development incentives.

TID 6: Mixed-Use Development (Fund 410)

TID 6 is a mature district with significant debt service obligations and ongoing support for regional economic growth.

- **Debt Service:** The primary expenditure for TID 6 is the repayment of debt used for original infrastructure. The 2026 budget allocates **\$239,000** for principal payments and **\$39,313** for interest and paying agent charges.
- **Economic Development:** The district contributes **\$3,200** to the Amery Economic Development Corp (AEDC).
- **Completed Incentives:** Of note, the "Memory Care Incentive" payment is now marked as **complete**, resulting in a \$0 budget request for that line item in 2026, freeing up increment for other district needs.
- **Professional Services:** **\$3,100** is budgeted for specialized TIF auditing and engineering services to ensure continued compliance and reporting.

TID 7: Stower Industrial Park (Fund 420)

TID 7 focuses on commercial development and active developer partnerships.

- **Developer Incentives:** The budget includes **\$12,000** for the **Unisource Developer's Incentive**. This incentive is a key component of the development agreement intended to drive business retention and expansion within the district.
- **Operational Management:** This fund includes a significant request of **\$20,000** for operating supplies and expenses, which covers the administrative oversight and annual TIF management payments.
- **Regional Partnership:** Like the other districts, TID 7 contributes **\$3,200** to the AEDC to support city-wide business recruitment and marketing efforts.
- **Professional Services:** **\$4,100** is earmarked for mandatory annual auditing and planning services.

TID 8: South Amery Development District (Fund 485)

TID 8 remains one of the City's most active districts. The 2026 budget continues to support the infrastructure and agreements that have spurred growth in this area.

- **Developer Incentives:** The City will fulfill its contractual obligation for the **Dick's Incentive Payment**, budgeted at **\$8,222**. This reflects a "pay-as-you-go" incentive where a portion of the tax increment is returned to the developer based on the value created.
- **Professional Services:** A total of **\$13,766** is requested for professional services. This includes master planning and engineering support from **MSA Professional Services** (\$100 allocated) and financial reporting/compliance auditing from **Lauterbach & Amen** (\$1,000 allocated), with the remainder reserved for district-specific project management.
- **Economic Partnerships:** TID 8 contributes **\$3,200** toward the City's partnership with the **Amery Economic Development Corp (AEDC)** and the **Polk County Economic Development Corp (PCEDC)**.

TID 9 & TID 10: Growth & Expansion (Funds 495 & 496)

The expenditure profile for these districts is focused on maintaining high-level planning and regional marketing.

- **Regional Economic Support:** Like TID 8, both TID 9 and TID 10 provide **\$3,200** each to support regional economic development organizations. This ensures that Amery remains competitive in attracting new businesses to the area.

- **Audit & Compliance:** To ensure these districts remain in strict compliance with Wisconsin Department of Revenue (DOR) regulations, each district has budgeted for professional services (TID 9: **\$2,333**; TID 10: **\$1,333**). These funds cover the mandatory annual TIF audits and specialized financial consulting.

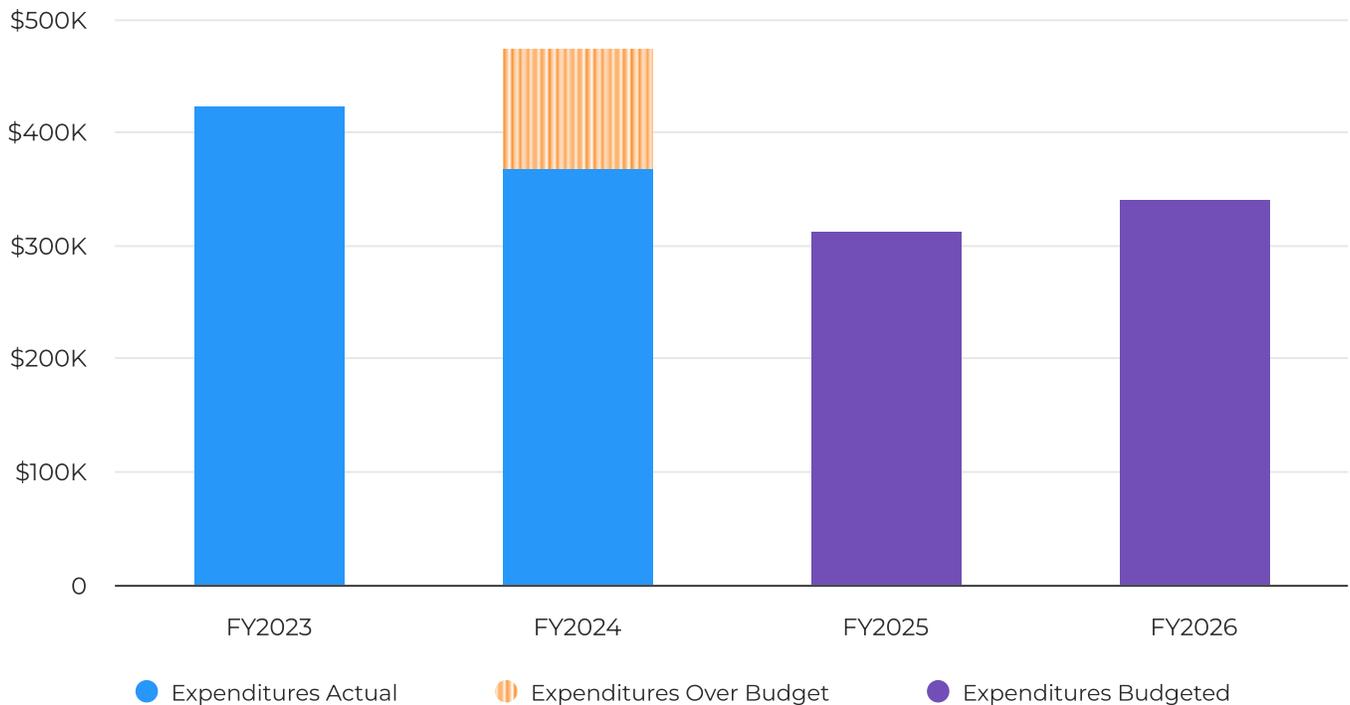
Shared TIF Administrative Costs

The City maintains a lean administrative structure for its TIDs. Across the active districts, the City has budgeted **\$5,000** for **Operating Supplies and Expenses**.

- **Purpose:** These funds cover the **Annual TIF Management Payments** for the five active districts. This centralized expense ensures that the City meets all legal posting requirements, state filing fees, and administrative oversight costs necessary to keep the districts in good standing.

Expenditure Summary

Historical Expenditures Across Fund Summary

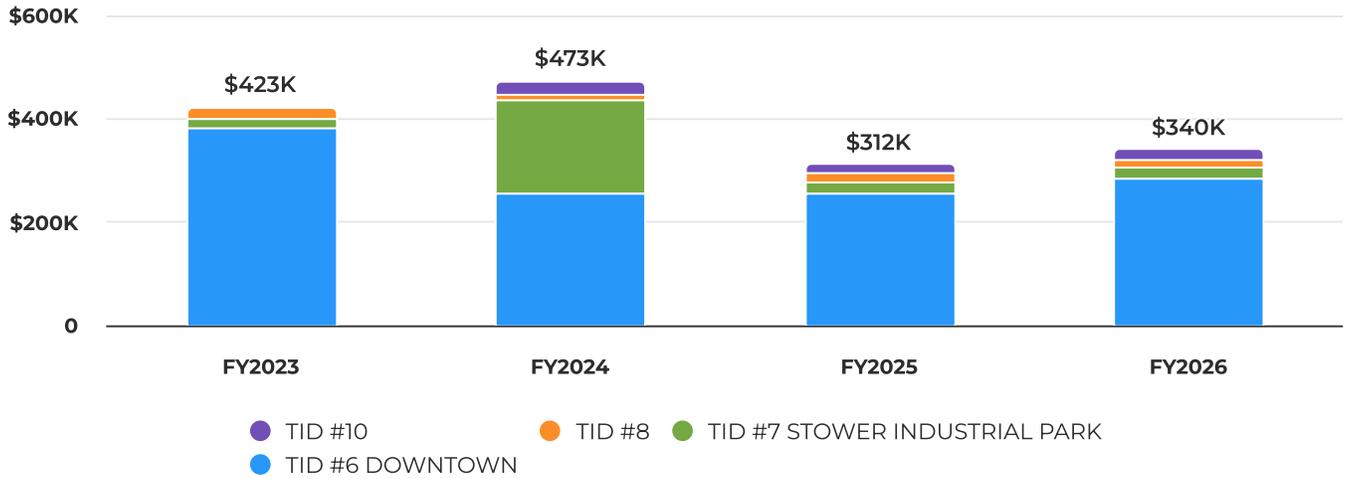


In FY2025, the total expenditures budgeted for Tax Increment Districts decreased by 15.22% to \$311,812 compared to the previous period. This represents a notable reduction in spending for that year.

For FY2026, the expenditures budgeted increased by 8.97% to \$339,785 from the FY2025 budget. This marks a reversal of the prior year's decline, with expenditures rising but still remaining below the earlier period before FY2025.

Expenditures by Fund

Historical Expenditures by Fund

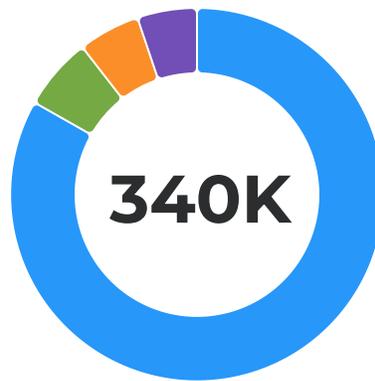


The total expenditures for Tax Increment Districts in FY2026 increased by 8.97% to \$339,785 compared to FY2025. The largest category, TID #6 DOWNTOWN, rose by \$27,773 or 10.89%, reaching \$282,763 and representing 83.22% of the total expenditures, up from 81.78% the previous year.

TID #7 STOWER INDUSTRIAL PARK showed a slight increase of \$100 or 0.47%, totaling \$21,300 and accounting for 6.27% of the total, a small decrease in its share from 6.8% in FY2025. TID #10 remained unchanged at \$18,200, making up 5.36% of the total, a slight decrease in percentage from 5.84% the prior year.

TID #8 experienced a modest increase of \$100 or 0.57%, reaching \$17,522 and representing 5.16% of the total expenditures, down from 5.59% in FY2025. Overall, the FY2026 budget reflects growth primarily driven by the increase in TID #6 DOWNTOWN expenditures, with other districts showing minimal changes.

FY26 Expenditures by Fund



TID #6 DOWNTOWN	\$282,763	83.22%
TID #7 STOWER INDUSTRIAL PARK	\$21,300	6.27%
TID #10	\$18,200	5.36%
TID #8	\$17,522	5.16%

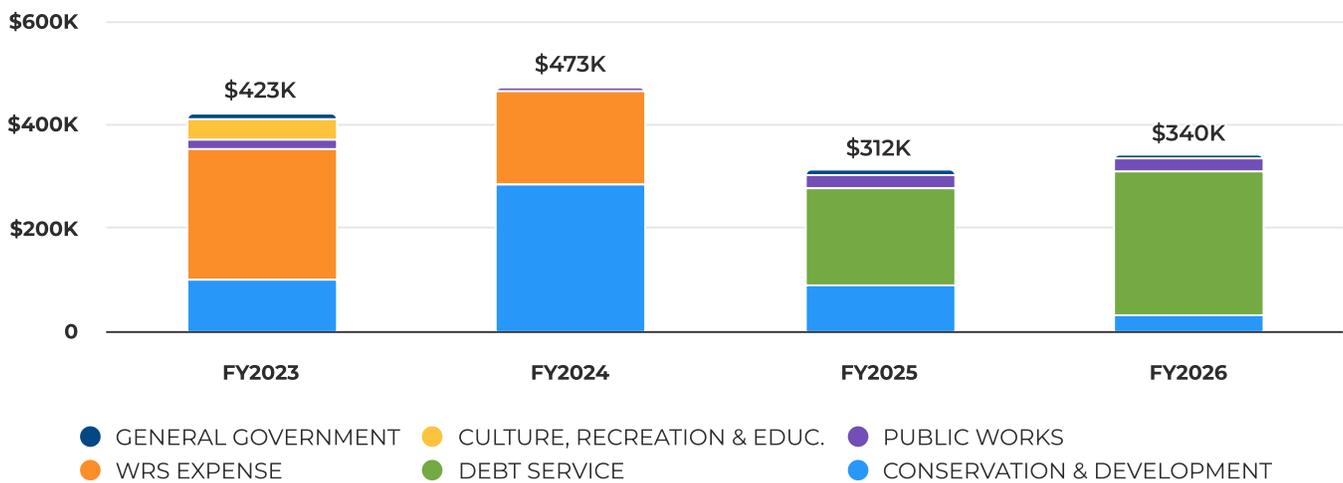
For the fiscal year expenditures by fund in the Tax Increment Districts, TID #6 DOWNTOWN accounts for \$282,763, representing 83.22% of the total. TID #7 STOWER INDUSTRIAL PARK follows with \$21,300, or 6.27%. TID #10 has expenditures of \$18,200, making up 5.36%, and TID #8 totals \$17,522, which is 5.16% of the expenditures.

Expenditures by Fund

Category	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
TID #6 DOWNTOWN	\$256,095.50	\$254,990.00	\$282,763.00	10.89%
TID #7 STOWER INDUSTRIAL PARK	\$179,000.00	\$21,200.00	\$21,300.00	0.47%
TID #8	\$9,553.88	\$17,422.00	\$17,522.00	0.57%
TID #10	\$28,445.00	\$18,200.00	\$18,200.00	0.00%
Total Expenditures	\$473,094.38	\$311,812.00	\$339,785.00	8.97%

Expenditures by Function

Historical Expenditures by Function

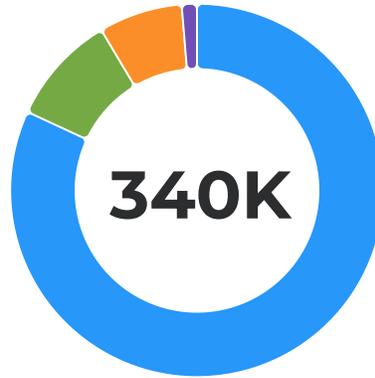


In FY2026, the total expenditures for Tax Increment Districts increased by 8.97% to \$339,785 compared to FY2025. The largest expenditure category remained Debt Service, which rose significantly by 47.63% to \$278,313, now representing 81.91% of the total budget, up from 60.46% in the previous year.

Conservation & Development expenditures decreased by 63.79% to \$32,400, reducing its share of the total from 28.69% to 9.54%. Public Works spending remained steady at \$24,622, maintaining a similar proportion of 7.25% of the total budget as in FY2025.

General Government expenses declined by 51.63% to \$4,450, lowering its budget share from 2.95% to 1.31%. Culture, Recreation & Education and WRS Expense categories had no expenditures in both years.

FY26 Expenditures by Function



● DEBT SERVICE	\$278,313	81.91%
● CONSERVATION & DEVELOPMENT	\$32,400	9.54%
● PUBLIC WORKS	\$24,622	7.25%
● GENERAL GOVERNMENT	\$4,450	1.31%

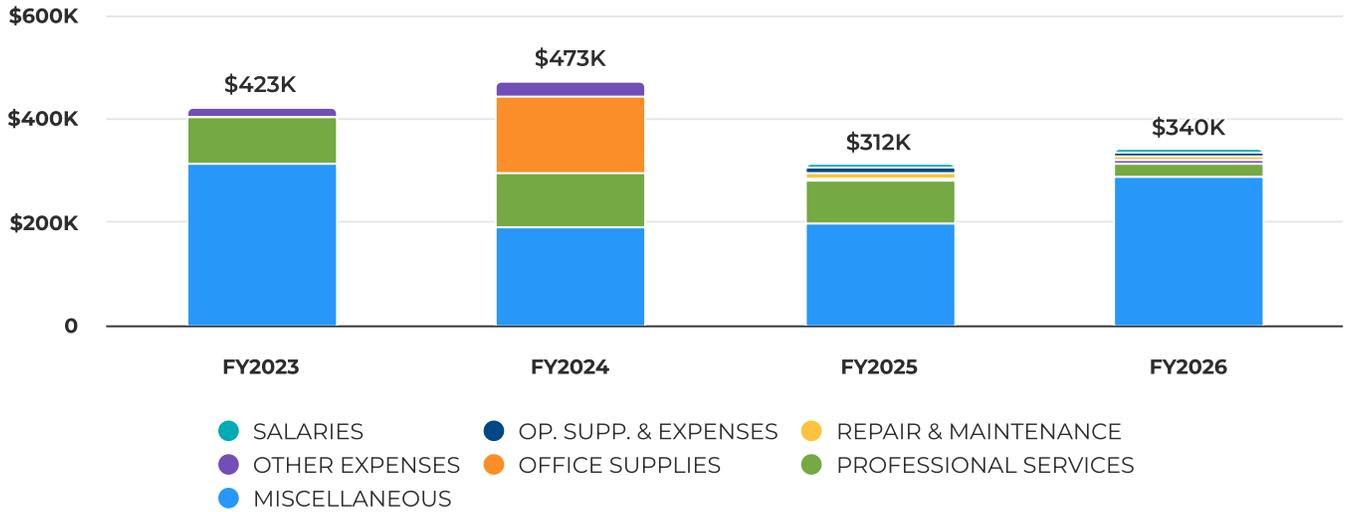
For the fiscal year expenditures by function in the Tax Increment Districts, Debt Service accounts for \$278,313, representing 81.91% of the total. Conservation & Development follows with \$32,400, or 9.54%. Public Works expenditures are \$24,622, making up 7.25%, and General Government expenses total \$4,450, which is 1.31% of the overall expenditures.

Expenditures by Function

Category	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
GENERAL GOVERNMENT	\$600.00	\$9,200.00	\$4,450.00	-51.63%
PUBLIC WORKS	\$9,553.88	\$24,622.00	\$24,622.00	0.00%
CONSERVATION & DEVELOPMENT	\$282,929.50	\$89,474.00	\$32,400.00	-63.79%
DEBT SERVICE	-	\$188,516.00	\$278,313.00	47.63%
WRS EXPENSE	\$180,011.00	-	-	-
Total Expenditures	\$473,094.38	\$311,812.00	\$339,785.00	8.97%

Expenditures by Object Summary

Historical Expenditures by Object Summary

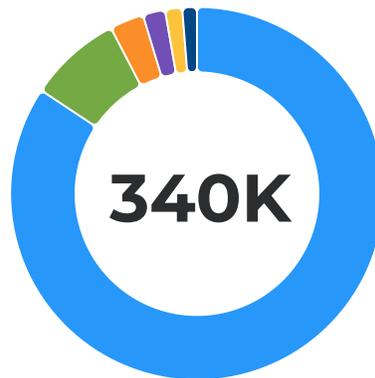


The total expenditures for Tax Increment Districts in FY2026 increased by 8.97% to \$339,785 compared to FY2025. The largest category, Miscellaneous, rose significantly by 45.64%, reaching \$286,535 and representing 84.33% of the total budget, up from 63.1% in the previous year. This category's increase of \$89,797 was the most substantial change among all categories.

Professional Services saw a notable decrease of 67.56%, dropping to \$27,400 and accounting for 8.06% of the total, down from 27.09% in FY2025. Operating Supplies & Expenses also declined by 42.54% to \$6,550, making up 1.93% of the budget, compared to 3.66% previously.

Repair & Maintenance remained steady at \$10,000, maintaining a similar share of 2.94% of the total budget. Salaries held constant at \$5,000, representing 1.47% of the total. Other Expenses experienced a slight increase of 2.38%, rising to \$4,300 and constituting 1.27% of the budget. Office Supplies remained at zero.

FY26 Expenditures by Object Summary



MISCELLANEOUS	\$286,535	84.33%
PROFESSIONAL SERVICES	\$27,400	8.06%
REPAIR & MAINTENANCE	\$10,000	2.94%
OP. SUPP. & EXPENSES	\$6,550	1.93%
SALARIES	\$5,000	1.47%
OTHER EXPENSES	\$4,300	1.27%

Tax Increment Districts

For the fiscal year expenditures by object summary in the Tax Increment Districts, MISCELLANEOUS expenses account for \$286,535, representing 84.33% of the total. PROFESSIONAL SERVICES follow with \$27,400, or 8.06%. REPAIR & MAINTENANCE expenses total \$10,000, making up 2.94%. OP. SUPP. & EXPENSES are \$6,550, which is 1.93%. SALARIES amount to \$5,000, or 1.47%, and OTHER EXPENSES are \$4,300, comprising 1.27% of the expenditures.

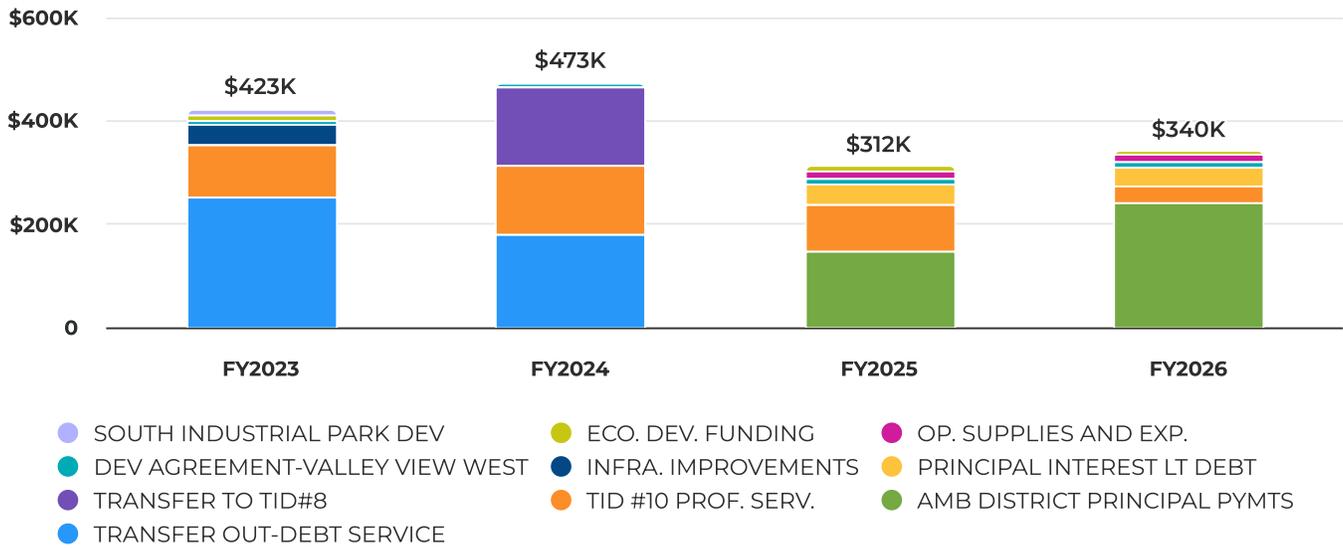
Expenditures by Object Summary

Category	Account ID	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
MISCELLANEOUS		\$189,564.88	\$196,738.00	\$286,535.00	45.64%
PRINCIPAL PAYMENTS	410-00-58100-000-000	-	\$146,000.00	\$239,000.00	63.70%
INTEREST & PAYING AGENT CHG.	410-00-58200-000-000	-	\$42,516.00	\$39,313.00	-7.53%
TRANSFER OUT-DEBT SERVICE	410-00-59200-000-000	\$180,011.00	-	-	-
DICKS INCENTIVE PAYMENT	485-00-53412-000-000	\$8,221.68	\$8,222.00	\$8,222.00	0.00%
SOUTH INDUSTRIAL PARK DEV	485-00-53415-000-000	\$1,332.20	-	-	-
SALARIES		-	\$5,000.00	\$5,000.00	0.00%
OP. SUPPLIES AND EXPENSES	420-00-56700-110-000	-	\$5,000.00	\$5,000.00	0.00%
OFFICE SUPPLIES		\$151,000.00	-	-	-
TRANSFER TO TID#8	420-00-56710-300-000	\$151,000.00	-	-	-
PROFESSIONAL SERVICES		\$103,929.50	\$84,474.00	\$27,400.00	-67.56%
PROFESSIONAL SERVICES	410-00-51510-220-000	-	\$1,000.00	\$1,100.00	10.00%
ECO. DEV. FUNDING	410-00-51510-230-000	-	\$3,200.00	\$3,200.00	0.00%
MEMORY CARE INCENTIVE	410-00-56700-230-000	\$75,484.50	\$57,274.00	-	-
TID #7 - FMH-UNISOURCE INCENTI	420-00-56700-210-000	-	\$12,000.00	\$12,000.00	0.00%
TID #8 - PROF SERVICES	485-00-56700-210-000	-	\$1,000.00	\$1,100.00	10.00%
TID #10 PROF. SERV.	496-00-56700-210-000	\$28,445.00	\$10,000.00	\$10,000.00	0.00%
OP. SUPP. & EXPENSES		\$600.00	\$11,400.00	\$6,550.00	-42.54%
OP. SUPPLIES AND EXPENSES	410-00-51510-340-000	\$600.00	\$5,000.00	\$150.00	-97.00%
ECO. DEV. FUNDS	485-00-53410-340-000	-	\$3,200.00	\$3,200.00	0.00%
ECO. DEV. FUNDS	496-00-53410-340-000	-	\$3,200.00	\$3,200.00	0.00%
REPAIR & MAINTENANCE		-	\$10,000.00	\$10,000.00	0.00%
OP. SUP. AND EXP.	485-00-53410-350-000	-	\$5,000.00	\$5,000.00	0.00%
OP. SUPPLIES AND EXP.	496-00-53410-350-000	-	\$5,000.00	\$5,000.00	0.00%
OTHER EXPENSES		\$28,000.00	\$4,200.00	\$4,300.00	2.38%

Category	Account ID	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
TID #7 - PROFESSIONAL SERVICE	420-00-56700-390-000	-	\$1,000.00	\$1,100.00	10.00%
ECONOMIC DEVELOPMENT AEDC	420-00-56700-420-000	\$28,000.00	\$3,200.00	\$3,200.00	0.00%
Total Expenditures		\$473,094.38	\$311,812.00	\$339,785.00	8.97%

Expenditures by Group

Historical Expenditures by Group



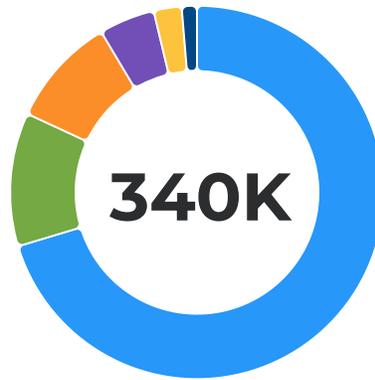
The total expenditures for Tax Increment Districts in FY2026 increased by 8.97% to \$339,785 compared to FY2025. The largest expenditure category, AMB District Principal Payments, rose significantly by 63.7%, increasing from \$146,000 to \$239,000 and now representing 70.34% of the total budget.

Principal Interest Long-Term Debt decreased by 7.53%, falling from \$42,516 to \$39,313, and its share of the total budget declined to 11.57%. TID #10 Professional Services saw a substantial reduction of 63.79%, dropping from \$89,474 to \$32,400, which lowered its portion of the budget to 9.54%.

Operating Supplies and Expenses remained steady at \$16,400, accounting for 4.83% of the total. The Development Agreement for Valley View West also remained unchanged at \$8,222, representing 2.42% of the budget. Economic Development Funding decreased by 51.63%, from \$9,200 to \$4,450, now making up 1.31% of the total expenditures.

Several categories, including South Industrial Park Development, Infrastructure Improvements, Transfer to TID #8, and Transfer Out-Debt Service, had no expenditures in FY2026, consistent with the previous year.

FY26 Expenditures by Group



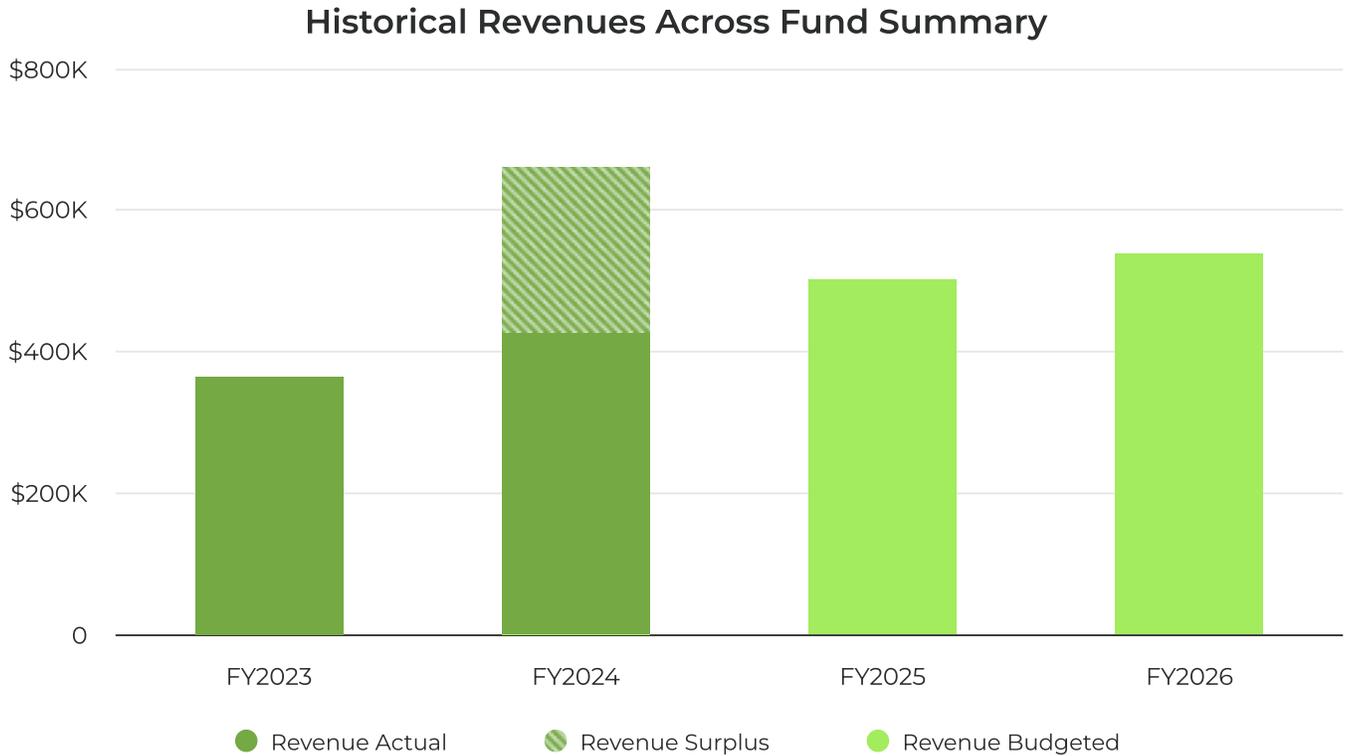
●	AMB DISTRICT PRINCIPAL PYMTS	\$239,000	70.34%
●	PRINCIPAL INTEREST LT DEBT	\$39,313	11.57%
●	TID #10 PROF. SERV.	\$32,400	9.54%
●	OP. SUPPLIES AND EXP.	\$16,400	4.83%
●	DEV AGREEMENT-VALLEY VIEW WEST	\$8,222	2.42%
●	ECO. DEV. FUNDING	\$4,450	1.31%

For the Tax Increment Districts' Fiscal Year Expenditures by Group, AMB DISTRICT PRINCIPAL PYMTS account for \$239,000, representing 70.34% of the total expenditures. PRINCIPAL INTEREST LT DEBT follows with \$39,313, or 11.57%. TID #10 PROF. SERV. comprises \$32,400, which is 9.54% of the expenditures. OP. SUPPLIES AND EXP. amounts to \$16,400, making up 4.83%. DEV AGREEMENT-VALLEY VIEW WEST contributes \$8,222, or 2.42%, and ECO. DEV. FUNDING is \$4,450, representing 1.31% of the total.

Expenditures by Group

Category	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
ECO. DEV. FUNDING	\$600.00	\$9,200.00	\$4,450.00	-51.63%
OP. SUPPLIES AND EXP.	-	\$16,400.00	\$16,400.00	0.00%
DEV AGREEMENT-VALLEY VIEW WEST	\$8,221.68	\$8,222.00	\$8,222.00	0.00%
SOUTH INDUSTRIAL PARK DEV	\$1,332.20	-	-	-
TID #10 PROF. SERV.	\$131,929.50	\$89,474.00	\$32,400.00	-63.79%
TRANSFER TO TID#8	\$151,000.00	-	-	-
AMB DISTRICT PRINCIPAL PYMTS	-	\$146,000.00	\$239,000.00	63.70%
PRINCIPAL INTEREST LT DEBT	-	\$42,516.00	\$39,313.00	-7.53%
TRANSFER OUT-DEBT SERVICE	\$180,011.00	-	-	-
Total Expenditures	\$473,094.38	\$311,812.00	\$339,785.00	8.97%

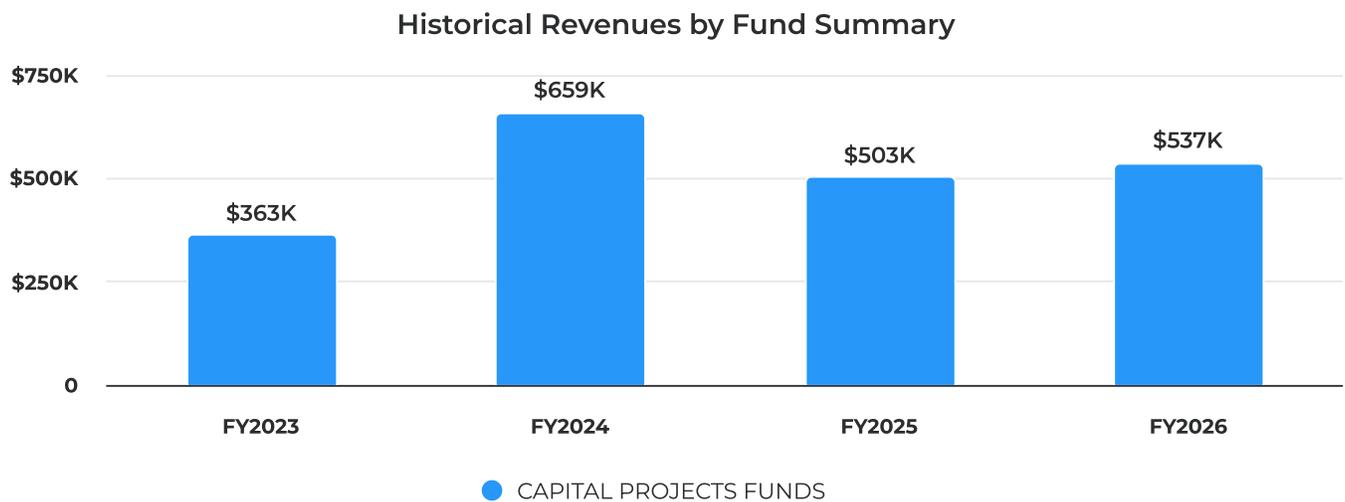
Revenue Summary



For FY2025, the Tax Increment Districts' revenue budget is set at \$502,596, reflecting a 17.29% increase from the prior period. This marks a significant rise in budgeted revenue compared to the previous year.

In FY2026, the revenue budget further increases to \$537,438, which is a 6.93% growth from FY2025. While the rate of increase slows compared to the previous year, the budget continues to show positive growth in revenue.

Revenues by Fund Summary



In FY2026, the total revenue for Tax Increment Districts is budgeted at \$537,438, representing a 6.93% increase from the FY2025 total of \$502,596. The entire revenue continues to be allocated to the Capital Projects Funds, which also increased by \$34,842 or 6.93%, rising from \$502,596 in FY2025 to \$537,438 in FY2026. This marks a reversal from the previous year's decrease in Capital Projects Funds, highlighting a positive growth trend in this category for FY2026.

FY26 Revenues by Fund Summary



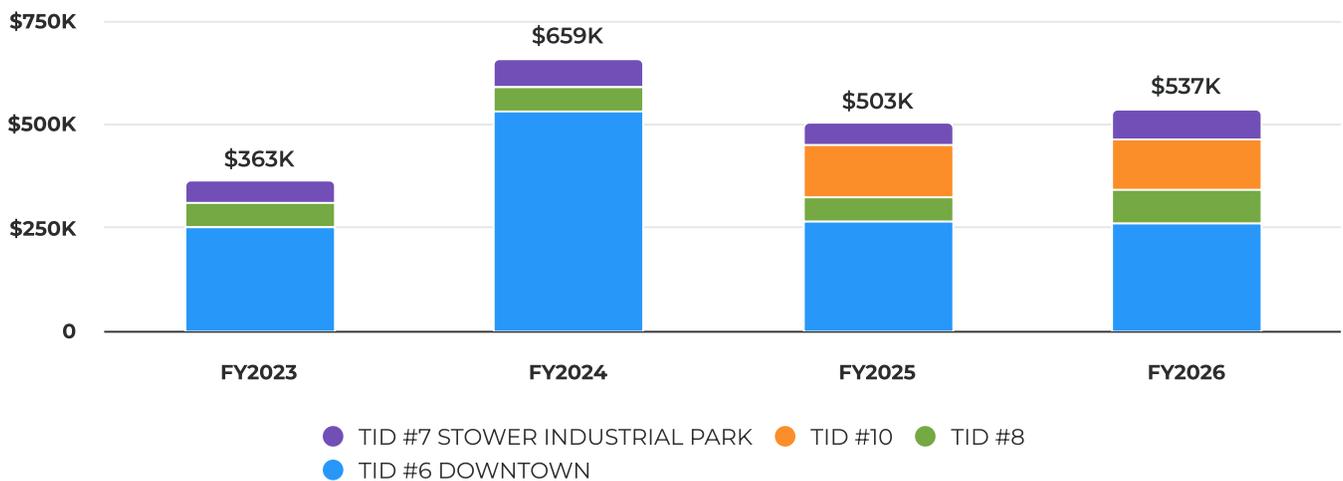
For the fiscal year, the Tax Increment Districts' Capital Projects Funds reported a total revenue of \$537,438, representing 100% of the fiscal year revenue by fund summary.

Revenues by Fund Summary

Category	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
CAPITAL PROJECTS FUNDS	\$659,317.00	\$502,596.00	\$537,438.00	6.93%
Total Revenues	\$659,317.00	\$502,596.00	\$537,438.00	6.93%

Revenues by Fund

Historical Revenues by Fund



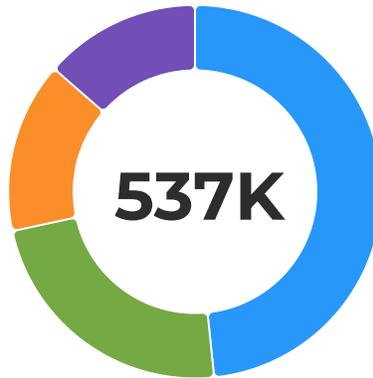
The total revenue for Tax Increment Districts in FY2026 is \$537,438, representing a 6.93% increase from the FY2025 total of \$502,596. The largest category remains TID #6 DOWNTOWN, contributing \$259,886 or 48.36% of the total, which is a slight

decrease of \$3,052 or 1.16% compared to the previous year.

TID #10 maintains its revenue at \$125,000, accounting for 23.26% of the total, with no change from FY2025. Notably, TID #8 shows a significant increase to \$79,624, which is 14.82% of the total and up by \$19,080 or 31.51%. Similarly, TID #7 STOWER INDUSTRIAL PARK rises to \$72,928, making up 13.57% of the total and increasing by \$18,814 or 34.77% from the prior year.

Overall, the increases in TID #8 and TID #7 STOWER INDUSTRIAL PARK are the most substantial changes, while TID #6 DOWNTOWN experiences a minor decrease. TID #10 remains stable with no change in revenue.

FY26 Revenues by Fund



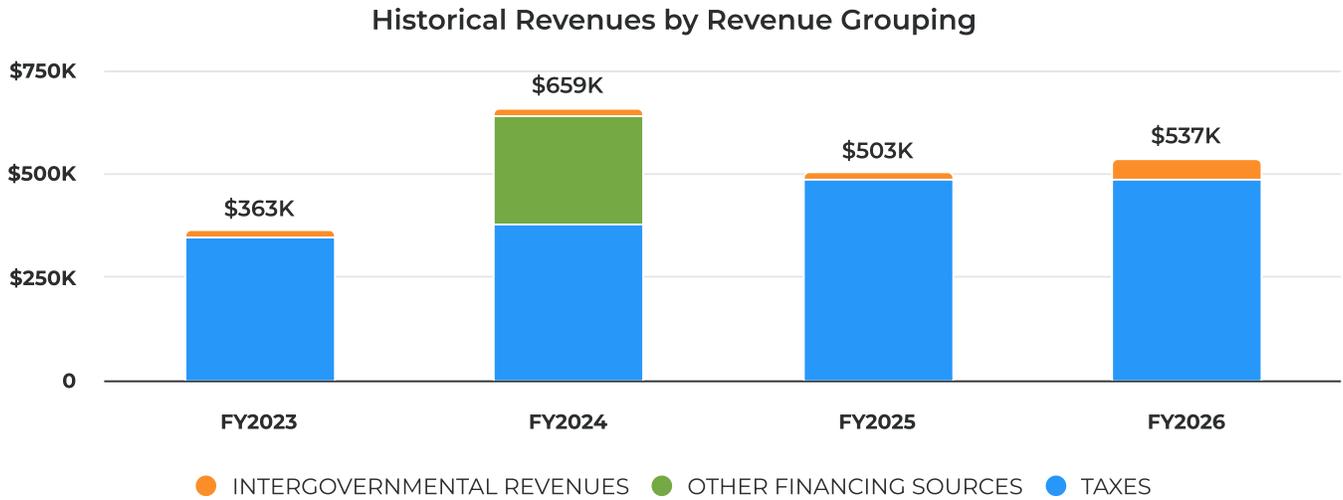
● TID #6 DOWNTOWN	\$259,886	48.36%
● TID #10	\$125,000	23.26%
● TID #8	\$79,624	14.82%
● TID #7 STOWER INDUSTRIAL PARK	\$72,928	13.57%

The Fiscal Year Revenue by Fund for Tax Increment Districts includes \$259,886 from TID #6 DOWNTOWN, representing 48.36% of the total. TID #10 contributes \$125,000, which is 23.26%. TID #8 provides \$79,624, accounting for 14.82%, and TID #7 STOWER INDUSTRIAL PARK adds \$72,928, making up 13.57% of the revenue.

Revenues by Fund

Category	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
TID #6 DOWNTOWN	\$529,537.00	\$262,938.00	\$259,886.00	-1.16%
TID #7 STOWER INDUSTRIAL PARK	\$69,192.00	\$54,114.00	\$72,928.00	34.77%
TID #8	\$60,588.00	\$60,544.00	\$79,624.00	31.51%
TID #10	-	\$125,000.00	\$125,000.00	0.00%
Total Revenues	\$659,317.00	\$502,596.00	\$537,438.00	6.93%

Revenues by Revenue Grouping



In FY2026, the total revenue for Tax Increment Districts increased by 6.93% to \$537,438 compared to FY2025's total of \$502,596. The largest revenue category, Taxes, remained steady at \$484,000, representing 90.06% of the total revenue with no change from the previous year.

Intergovernmental Revenues saw a significant increase of 187.36%, rising from \$18,596 in FY2025 to \$53,438 in FY2026. This category's share of total revenue grew from 3.7% to 9.94%, marking it as the largest increase in dollar and percentage terms for the year.

Other Financing Sources remained at \$0, consistent with the previous year, following a complete decrease of \$261,456 in FY2025.

FY26 Revenues by Revenue Grouping



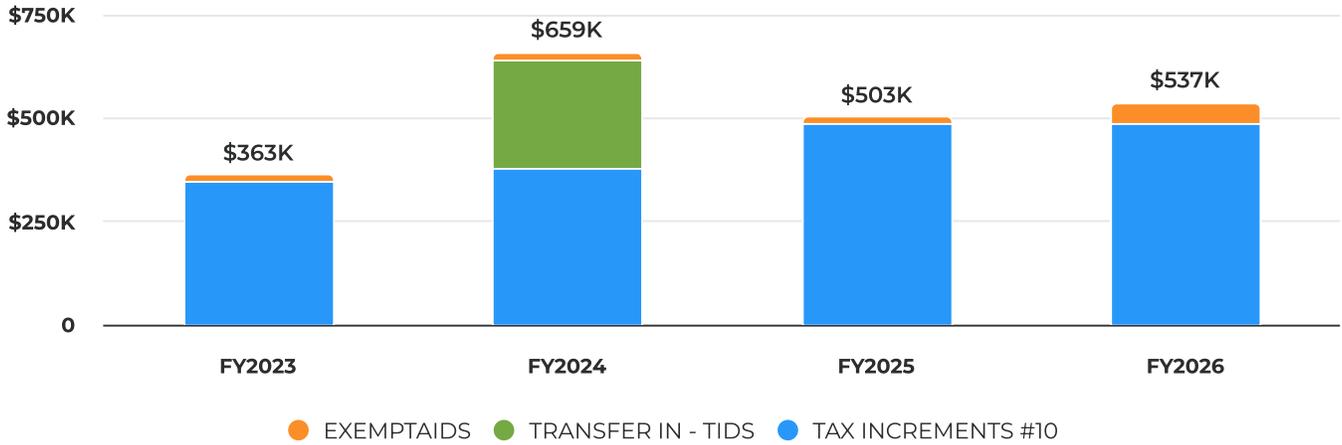
For the fiscal year, the Tax Increment Districts' revenue by revenue grouping consists of \$484,000 from TAXES, which accounts for 90.06% of the total revenue. Additionally, INTERGOVERNMENTAL REVENUES contribute \$53,438, representing 9.94% of the total revenue.

Revenues by Revenue Grouping

Category	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
TAXES	\$484,000.00	\$484,000.00	0.00%
INTERGOVERNMENTAL REVENUES	\$18,596.00	\$53,438.00	187.36%
Total Revenues	\$502,596.00	\$537,438.00	6.93%

Revenues by Object

Historical Revenues by Object

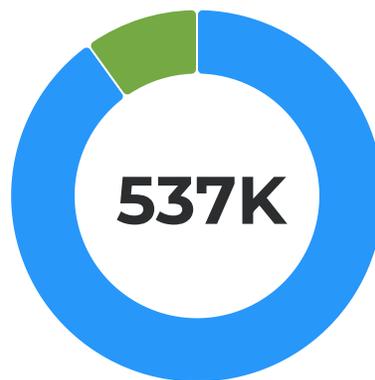


In FY2026, the total revenue for Tax Increment Districts increased by 6.93% to \$537,438 compared to FY2025's total of \$502,596. The largest revenue category, TAX INCREMENTS #10, remained steady at \$484,000, representing 90.06% of the total revenue with no change from the previous year.

The most significant change was seen in the EXEMPTAIDS category, which rose sharply by 187.36%, increasing by \$34,842 to \$53,438. This category's share of total revenue grew from 3.7% in FY2025 to 9.94% in FY2026.

The TRANSFER IN - TIDS category remained at \$0, consistent with the previous year. Overall, the increase in total revenue was primarily driven by the substantial growth in EXEMPTAIDS, while TAX INCREMENTS #10 maintained its dominant share without change.

FY26 Revenues by Object



● TAX INCREMENTS #10	\$484,000	90.06%
● EXEMPTAIDS	\$53,438	9.94%

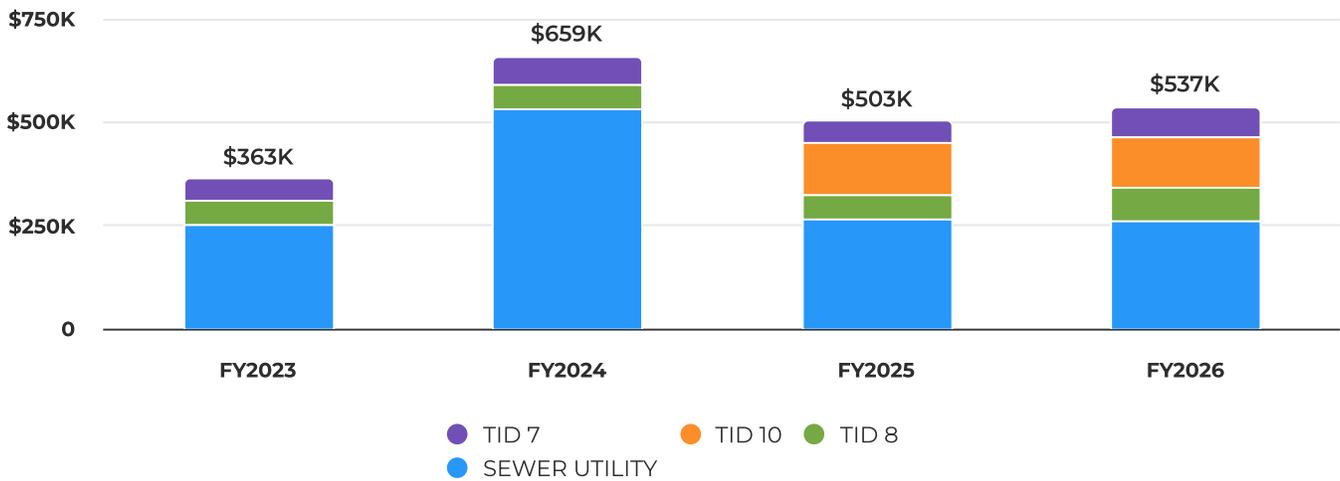
For the fiscal year, the Tax Increment Districts' revenue by object includes \$484,000 from TAX INCREMENTS, which accounts for 90.06% of the total revenue. Additionally, EXEMPTAIDS contribute \$53,438, representing 9.94% of the revenue.

Revenues by Object

Category	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
TAX INCREMENTS #10	\$379,151.00	\$484,000.00	\$484,000.00	0.00%
EXEMPTAIDS	\$18,710.00	\$18,596.00	\$53,438.00	187.36%
TRANSFER IN - TIDS	\$261,456.00	-	-	-
Total Revenues	\$659,317.00	\$502,596.00	\$537,438.00	6.93%

Revenues by Department

Historical Revenues by Department

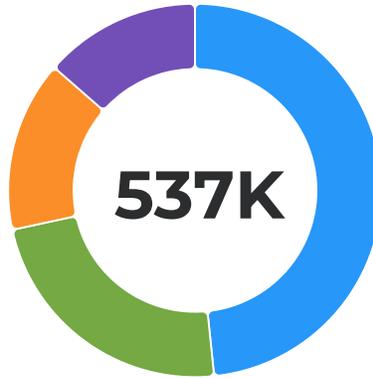


The total revenue for Tax Increment Districts in FY2026 is \$537,438, reflecting a 6.93% increase from the FY2025 total of \$502,596. The largest revenue source remains the Sewer Utility, which accounts for 48.36% of the total in FY2026 with \$259,886. This represents a slight decrease of \$3,052 or 1.16% compared to FY2025.

TID 10 maintains its revenue at \$125,000, making up 23.26% of the FY2026 total, with no change from the previous year. Notably, TID 8 shows a significant increase to \$79,624, which is 14.82% of the total and up by \$19,080 or 31.51% from FY2025. Similarly, TID 7 rises to \$72,928, representing 13.57% of the total and increasing by \$18,814 or 34.77% compared to the prior year.

Overall, the increases in TID 8 and TID 7 are the most substantial changes in FY2026, while the Sewer Utility experiences a minor decline and TID 10 remains steady. These shifts contribute to the overall growth in total revenue for the Tax Increment Districts budget.

FY26 Revenues by Department



● SEWER UTILITY	\$259,886	48.36%
● TID 10	\$125,000	23.26%
● TID 8	\$79,624	14.82%
● TID 7	\$72,928	13.57%

The fiscal year revenue by department for Tax Increment Districts includes SEWER UTILITY with \$259,886, representing 48.36% of the total. TID 10 contributes \$125,000, which is 23.26%. TID 8 accounts for \$79,624 or 14.82%, and TID 7 provides \$72,928, making up 13.57% of the revenue.

Revenues by Department

Category	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
SEWER UTILITY	\$529,537.00	\$262,938.00	\$259,886.00	-1.16%
TID 7	\$69,192.00	\$54,114.00	\$72,928.00	34.77%
TID 8	\$60,588.00	\$60,544.00	\$79,624.00	31.51%
TID 10	-	\$125,000.00	\$125,000.00	0.00%
Total Revenues	\$659,317.00	\$502,596.00	\$537,438.00	6.93%

Departments Summary

The Building Blocks of Our City: Understanding Municipal Departments

At first glance, a city budget can look like a daunting mountain of numbers. However, beneath those figures lies the heartbeat of Amery: our **Municipal Departments**. But what exactly is a department, and why do we organize ourselves this way?

What is a Municipal Department?

Think of a municipal department as a specialized team with a specific mission. Just as a hospital has distinct units for pediatrics, surgery, and the emergency room, the City of Amery divides its work into focused categories.

Whether it's the Public Works team ensuring our streets are plowed, the Police Department keeping our neighborhoods safe, or the Library fostering a love of learning, each department is a group of professionals dedicated to a particular slice of public service.

Why Are We Structured This Way?

Amery doesn't use a departmental structure just because "that's how it's always been done." This organizational style is built on three core principles:

- **Specialized Expertise:** Running a city requires a massive variety of skills. You wouldn't want your accountant fixing a water main, and you probably don't want your snowplow driver auditing the city's investments. Departments allow us to hire and train experts for specific roles.
- **Clear Accountability:** When every task has a "home," nothing falls through the cracks. If there is a question about park maintenance, we know exactly which department head is responsible for the answer. This creates a direct line of accountability from City Hall to your front door.
- **Operational Efficiency:** By grouping similar tasks together—like putting all vehicle maintenance under one roof or all public safety under another—we can share resources, tools, and technology more effectively, saving taxpayer dollars in the process.

Department & Fund Relationship

To understand a city budget, it helps to think of the City as a large household with several different "bank accounts" (called **Funds**). Each fund has a specific purpose and set of rules about how the money can be spent.

Some departments live entirely out of one account, while others—like those providing services that touch every part of the city—draw from several to ensure the costs are shared fairly.

Departmental Funding: At a Glance

The following table shows how our primary departments are supported by the City's various funds:

Department	General Fund	Water & Sewer Funds	Library Fund	TID Funds*
Police Department	●			
Fire Department	●			
Public Works	●	●		
Parks, Recreation, and Culture	●			
Library			●	
Administration	●	●		●

*TID: Tax Incremental Districts (Specific areas of economic development)

How the "Buckets" Work

1. Public Safety: The General Fund

The **Police and Fire Departments** are funded through the **General Fund**. This is the city's primary operating account, fueled largely by property taxes and state shared revenue. Since public safety is a universal service provided to every resident and business, it is kept in this central "bucket" to ensure consistent, city-wide protection.

2. Public Works: The Multi-Fund Approach

The **Public Works Department** is unique because its work is so diverse.

- **General Fund:** Covers "community-wide" tasks like snow plowing, street repair, and park maintenance.
- **Water & Sewer Funds:** Covers the specialized work of maintaining our pipes, pumps, and treatment facilities. Because these are "Enterprise Funds" (supported by your utility bills rather than just taxes), the money you pay for water stays within the water system to keep it running.

3. Administration: The Central Hub

The **Administration Department** handles the "business" of the city—HR, finance, and legal. Because the Clerk or Treasurer spends time managing the payroll for the Water utility or tracking the finances of a **Tax Incremental District (TID)**, a portion of their budget comes from those specific funds. This ensures that the General Fund isn't paying for the administrative costs of the utilities or specialized development zones.

4. The Library: A Dedicated Space

The **Library** operates out of its own **Library Fund**. This allows the city to track library-specific revenues (like county aid and donations) and ensures that these funds are used exclusively for literacy, programming, and maintaining our collection. It's a dedicated account for a dedicated community pillar.

Administration

Department Overview

The City of Amery Administration Department provides the leadership and administrative support necessary to ensure that municipal operations run smoothly and efficiently. The department oversees the day-to-day functions of City Hall, coordinates the work of all municipal departments, and serves as the primary resource for residents and businesses seeking assistance.

Mission Statement

The Administration Department is committed to delivering transparent, efficient, and responsive government services. Our mission is to support the Mayor, City Council, and community by ensuring sound financial management, effective operations, and compliance with state and federal requirements.

Core Services

- **City Management:** Oversight of municipal departments and coordination of citywide initiatives.
- **Clerk/Treasurer Functions:** Elections administration, licensing, records management, and financial stewardship.
- **Planning and Zoning:** Administration of the municipal zoning code and ensuring new developments fit within the comprehensive plan.
- **Human Resources:** Recruitment, benefits administration, and employee support.
- **Budget & Finance:** Preparation of the annual budget, financial reporting, and long-term fiscal planning.
- **Municipal Court Operations:** Administration of the Amery Area Municipal Court, which provides a neutral forum for resolving ordinance violations for the City of Amery and partner communities. Court sessions are held twice monthly, ensuring fair and efficient resolution of cases.

Staffing

The department is led by the City Administrator and supported by the City Clerk/Treasurer and administrative staff. Together, they provide the organizational backbone of City government, ensuring that services are delivered effectively and that the City remains fiscally responsible.

Service to the Community

The Administration Department ensures that residents have access to essential services, from elections and licensing to financial transparency and ordinance enforcement. By managing the Municipal Court, the department also provides a fair and accessible judicial process for ordinance violations, reinforcing accountability and community standards.

2026 Budget Priorities

The 2026 budget supports the continued effectiveness of the Administration Department by:

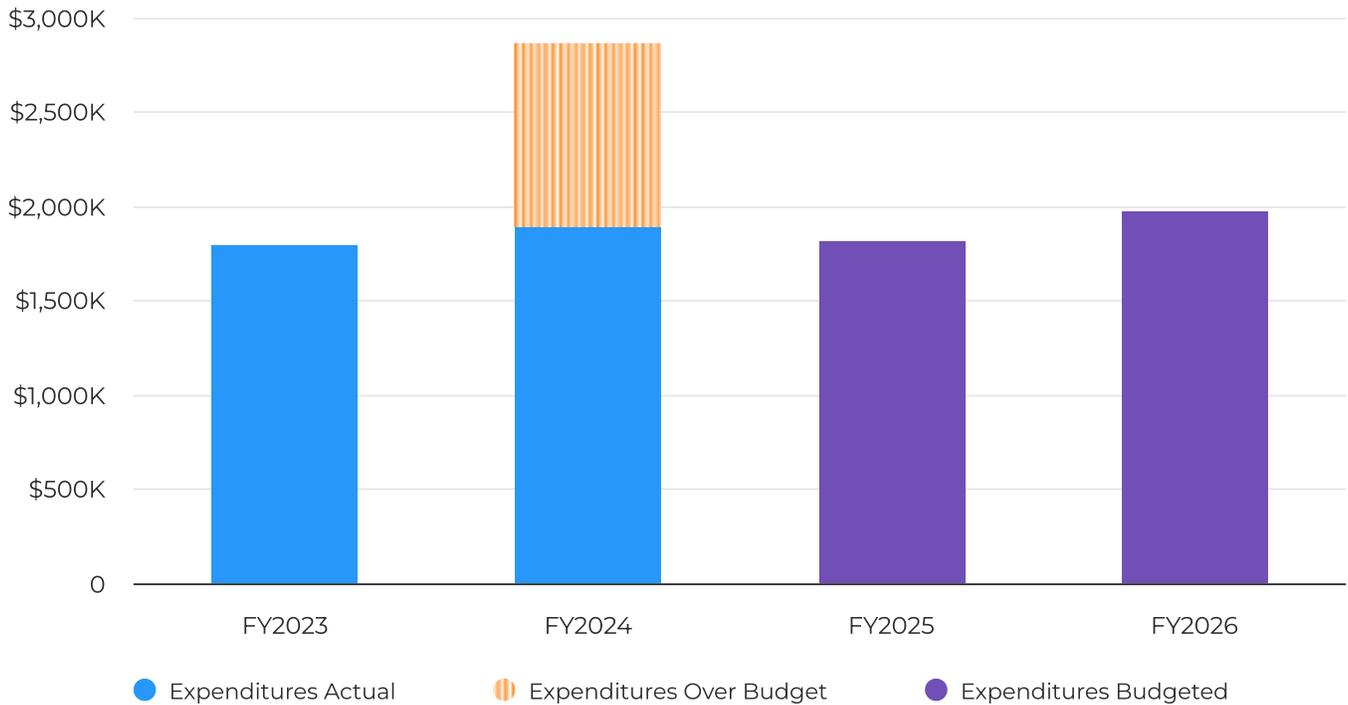
- Maintaining high standards of transparency, accountability, and fiscal responsibility.
- Investing in technology to improve financial reporting and court operations.
- Ensuring compliance with state and federal requirements for elections, finance, and open government.
- Strengthening the efficiency and accessibility of the Municipal Court.

Conclusion

The Administration Department is the foundation of Amery's local government. By managing City Hall operations, financial systems, and the Municipal Court, the department ensures that the City remains responsive, efficient, and accountable to its residents. The 2026 budget reflects a commitment to good governance and the long-term success of the community.

Expenditure Summary

Historical Expenditures Across Department

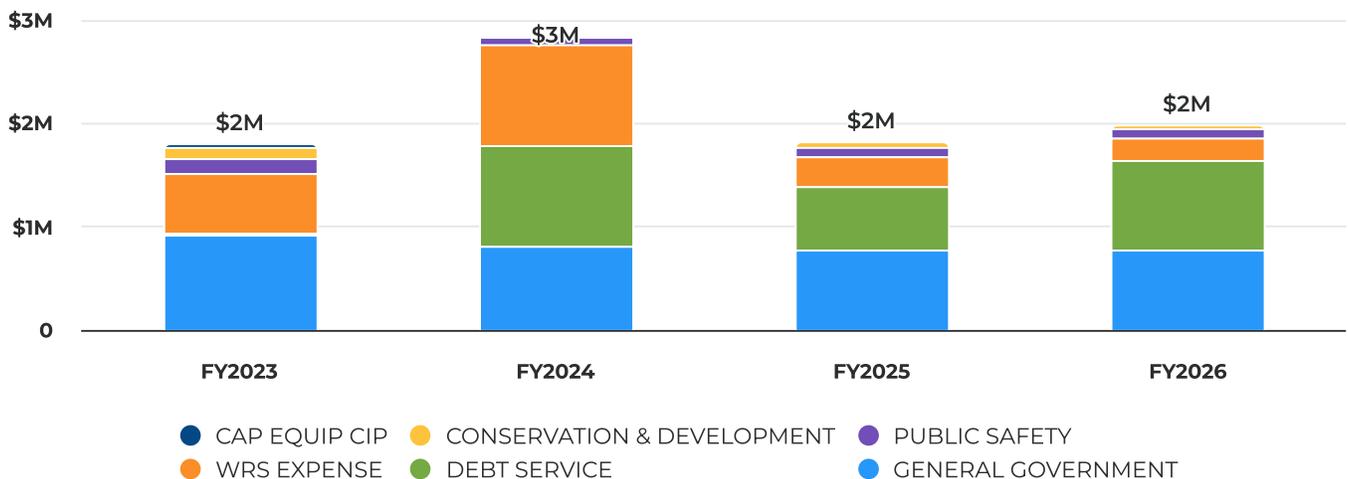


For FY2025, the Administration's expenditures are budgeted at \$1.8 million, reflecting a 4% decrease from the prior period. This indicates a reduction in overall spending compared to the previous budget year.

In FY2026, the expenditures are budgeted to increase to \$2 million, which is an 8.53% rise from FY2025. This marks a notable increase in the Administration's budget following the prior year's decrease.

Expenditures by Function

Historical Expenditures by Function

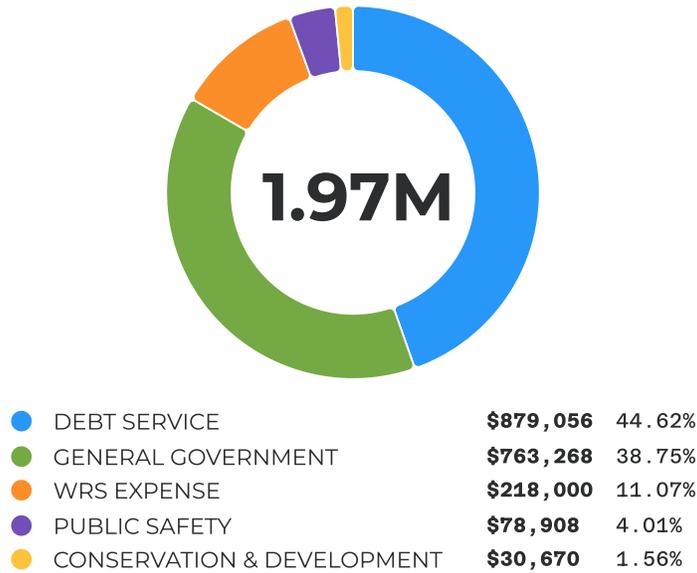


In FY2026, the total expenditures for Administration increased by 8.53% to \$2 million compared to FY2025's \$1.8 million. The largest expenditure category shifted to Debt Service, which rose by 40.37% to \$879,056, representing 44.62% of the total budget, up from 34.5% in the previous year. General Government remained the second largest category, with a slight increase of 0.15% to \$763,268, accounting for 38.75% of the total.

WRS Expense decreased by 24.95% to \$218,000, reducing its share to 11.07% of the total budget. Public Safety saw a modest increase of 1.22% to \$78,908, making up 4.01% of the expenditures. Conservation & Development experienced a significant decrease of 47.37% to \$30,670, lowering its portion to 1.56% of the total. Capital Equipment CIP remained at \$0, consistent with the previous year.

Overall, the FY2026 budget reflects a notable increase in Debt Service expenditures and a reduction in WRS Expense and Conservation & Development, while General Government and Public Safety expenditures remained relatively stable.

FY26 Expenditures by Function

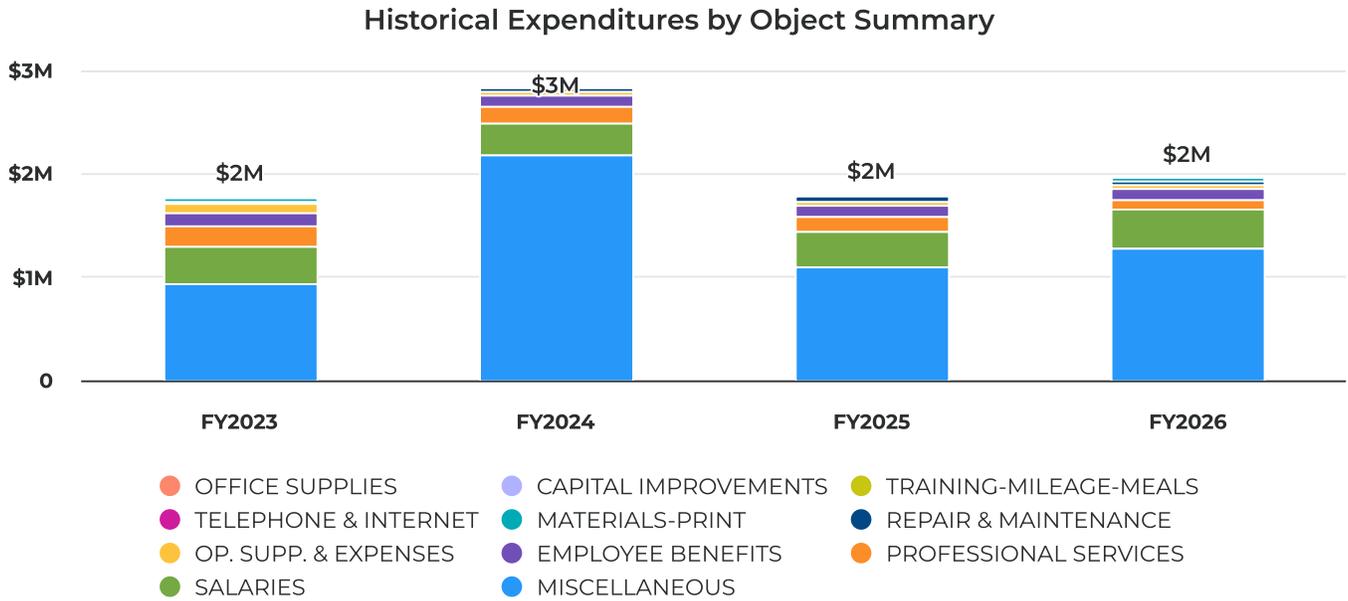


In the Administration category for Fiscal Year Expenditures by Function, Debt Service accounts for \$879,056, representing 44.62% of the total. General Government follows with \$763,268, or 38.75%. WRS Expense is \$218,000, making up 11.07%. Public Safety expenditures total \$78,908, which is 4.01%, and Conservation & Development expenses are \$30,670, comprising 1.56% of the total.

Expenditures by Function

Category	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
GENERAL GOVERNMENT	\$803,130.68	\$762,145.00	\$763,268.00	0.15%
PUBLIC SAFETY	\$83,904.00	\$77,960.00	\$78,908.00	1.22%
CONSERVATION & DEVELOPMENT	\$12,957.00	\$58,270.00	\$30,670.00	-47.37%
CAP EQUIP CIP	\$8,708.79	-	-	-
DEBT SERVICE	\$983,368.00	\$626,230.00	\$879,056.00	40.37%
WRS EXPENSE	\$964,962.00	\$290,485.00	\$218,000.00	-24.95%
Total Expenditures	\$2,857,030.47	\$1,815,090.00	\$1,969,902.00	8.53%

Expenditures by Object Summary



The Administration budget for FY2026 totals \$2 million, reflecting an 8.53% increase from FY2025's \$1.8 million. The largest expenditure category remains Miscellaneous, which increased by \$187,277 or 17.15%, now representing 64.95% of the total budget, up from 60.17% the previous year.

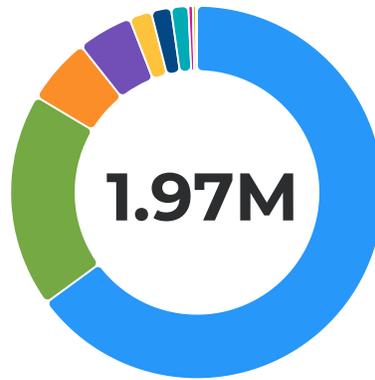
Salaries rose by \$25,268 or 7.4%, accounting for 18.61% of the total budget, a slight decrease in share compared to 18.81% in FY2025. Employee Benefits also increased by \$9,273 or 8.85%, maintaining a similar proportion of 5.79% of the total budget.

Materials-Print saw a notable increase of \$7,893 or 36.87%, now making up 1.49% of the budget, up from 1.18%. Telephone & Internet expenses increased modestly by \$225 or 3%, representing 0.39% of the total.

Capital Improvements rose slightly by \$100 or 8.33%, accounting for 0.07% of the budget.

On the other hand, Professional Services experienced a significant decrease of \$60,699 or 39.36%, reducing its share to 4.75% from 8.5%. Repair & Maintenance declined by \$7,006 or 17.18%, now 1.71% of the budget compared to 2.25% previously. Training-Mileage-Meals decreased by \$2,875 or 34.53%, dropping to 0.28% of the total. Office Supplies saw a sharp reduction of \$2,500 or 92.59%, falling to just 0.01% of the budget. Operating Supplies & Expenses decreased by \$2,144 or 5.27%, now representing 1.95% of the total budget.

FY26 Expenditures by Object Summary



MISCELLANEOUS	\$1,279,496	64.95%
SALARIES	\$366,660	18.61%
EMPLOYEE BENEFITS	\$114,002	5.79%
PROFESSIONAL SERVICES	\$93,501	4.75%
OP. SUPP. & EXPENSES	\$38,504	1.95%
REPAIR & MAINTENANCE	\$33,764	1.71%
MATERIALS-PRINT	\$29,300	1.49%
TELEPHONE & INTERNET	\$7,725	0.39%
TRAINING-MILEAGE-MEALS	\$5,450	0.28%
CAPITAL IMPROVEMENTS	\$1,300	0.07%
OFFICE SUPPLIES	\$200	0.01%

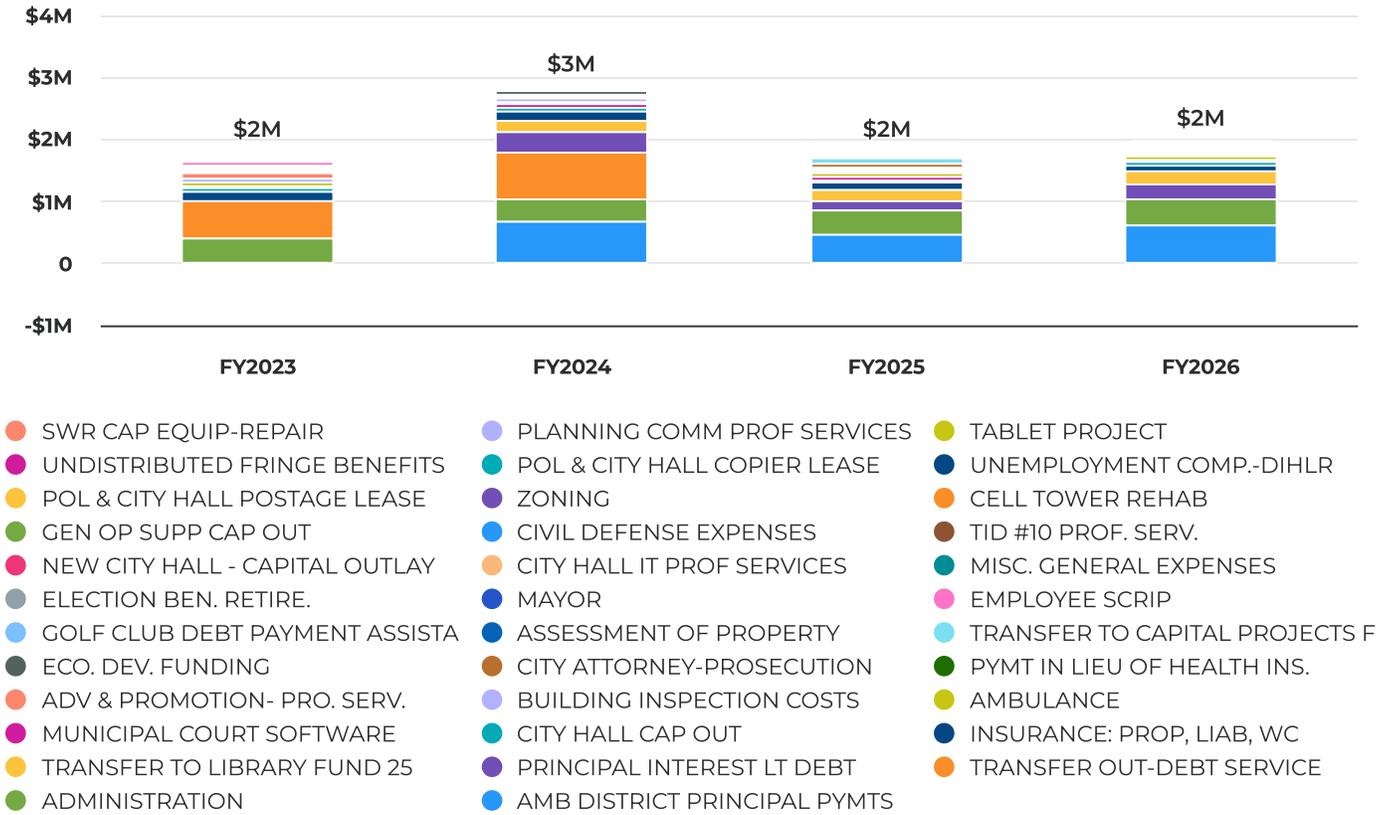
For the Administration fiscal year expenditures by object summary, MISCELLANEOUS expenses account for \$1.3 million, representing 64.95% of the total. SALARIES amount to \$366,660, which is 18.61%. EMPLOYEE BENEFITS are \$114,002 or 5.79%, while PROFESSIONAL SERVICES total \$93,501, making up 4.75% of the expenditures. OP. SUPP. & EXPENSES are \$38,504 at 1.95%, and REPAIR & MAINTENANCE costs are \$33,764, representing 1.71%. MATERIALS-PRINT expenses are \$29,300 or 1.49%, TELEPHONE & INTERNET costs are \$7,725 at 0.39%, and TRAINING-MILEAGE-MEALS total \$5,450, which is 0.28%. CAPITAL IMPROVEMENTS are \$1,300, accounting for 0.07% of the expenditures. One smaller category was excluded from this list.

Expenditures by Object Summary

Category	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
MISCELLANEOUS	\$2,171,578.92	\$1,092,219.00	\$1,279,496.00	17.15%
SALARIES	\$315,355.00	\$341,392.00	\$366,660.00	7.40%
EMPLOYEE BENEFITS	\$95,245.00	\$104,729.00	\$114,002.00	8.85%
OFFICE SUPPLIES	\$1,636.00	\$2,700.00	\$200.00	-92.59%
PROFESSIONAL SERVICES	\$165,452.00	\$154,200.00	\$93,501.00	-39.36%
TELEPHONE & INTERNET	\$7,823.00	\$7,500.00	\$7,725.00	3.00%
MATERIALS-PRINT	\$19,541.00	\$21,407.00	\$29,300.00	36.87%
TRAINING-MILEAGE-MEALS	\$3,559.00	\$8,325.00	\$5,450.00	-34.53%
OP. SUPP. & EXPENSES	\$42,135.55	\$40,648.00	\$38,504.00	-5.27%
REPAIR & MAINTENANCE	\$31,412.00	\$40,770.00	\$33,764.00	-17.18%
CAPITAL IMPROVEMENTS	\$3,293.00	\$1,200.00	\$1,300.00	8.33%
Total Expenditures	\$2,857,030.47	\$1,815,090.00	\$1,969,902.00	8.53%

Expenditures by Group

Historical Expenditures by Group



The total Administration budget for FY2026 is \$2 million, reflecting an 8.53% increase from the FY2025 total of \$1.8 million. The largest expenditure category in FY2026 is Ambulance District Principal Payments, which increased by \$135,379 or 29.26% to \$597,991, now representing 30.36% of the total budget, up from 25.49% in FY2025.

The Administration category itself rose by \$18,119 or 4.48% to \$422,303, accounting for 21.44% of the total budget, a slight decrease in share compared to 22.27% the previous year. Principal Interest on Long-Term Debt saw a significant increase of \$117,447 or 92.51%, reaching \$244,398 and making up 12.41% of the budget, up from 6.99% in FY2025.

Transfers to the Library Fund increased by \$18,000 or 9% to \$218,000, maintaining a similar budget share at 11.07%. Insurance costs for Property, Liability, and Workers' Compensation rose modestly by \$1,256 or 1.27% to \$100,000, representing 5.08% of the total. Ambulance expenses remained relatively stable with a slight increase of \$180 or 0.31% to \$58,940.

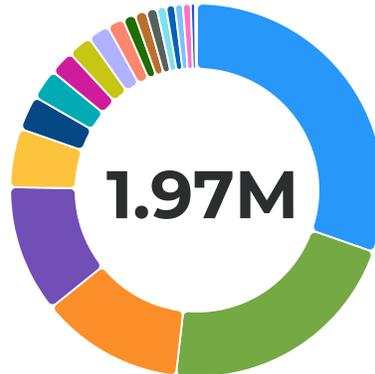
Municipal Court Software expenditures increased by \$1,133 or 2.24% to \$51,792, while Payment in Lieu of Health Insurance grew by \$4,533 or 12.05% to \$42,160. City Hall Capital Outlay decreased by \$10,565 or 20.47% to \$41,035, reducing its share to 2.08% of the total budget. Golf Club Debt Payment Assistance remained unchanged at \$36,667.

Among notable increases, Miscellaneous General Expenses appeared at \$15,000 in FY2026, and Election Benefit Retirement rose by \$3,001 or 28.55% to \$13,514. Building Inspection Costs increased slightly by \$768 or 4% to \$19,968.

Significant decreases include the complete elimination of the Transfer to Capital Projects Fund, down \$90,485 or 100%, and a 40.19% reduction in Advertising and Promotion Professional Services to \$28,570. City Attorney-Prosecution expenses dropped by \$15,500 or 45.59% to \$18,500. Zoning expenses fell sharply by \$9,000 or 90% to \$1,000, and Employee Scrip and

General Operating Support Capital Outlay were both eliminated. City Hall IT Professional Services decreased by \$2,500 or 25% to \$7,500, and Mayor expenses saw a minor decrease of \$54 or 0.4% to \$13,364.

FY26 Expenditures by Group



AMB DISTRICT PRINCIPAL PYMTS	\$597,991	30.36%
ADMINISTRATION	\$422,303	21.44%
PRINCIPAL INTEREST LT DEBT	\$244,398	12.41%
TRANSFER TO LIBRARY FUND 25	\$218,000	11.07%
INSURANCE: PROP, LIAB, WC	\$100,000	5.08%
AMBULANCE	\$58,940	2.99%
MUNICIPAL COURT SOFTWARE	\$51,792	2.63%
PYMT IN LIEU OF HEALTH INS.	\$42,160	2.14%
CITY HALL CAP OUT	\$41,035	2.08%
GOLF CLUB DEBT PAYMENT ASSISTANCE	\$36,667	1.86%
ADV & PROMOTION- PRO. SERV.	\$28,570	1.45%
ASSESSMENT OF PROPERTY	\$21,100	1.07%
BUILDING INSPECTION COSTS	\$19,968	1.01%
CITY ATTORNEY-PROSECUTION	\$18,500	0.94%
ECO. DEV. FUNDING	\$16,000	0.81%
MISC. GENERAL EXPENSES	\$15,000	0.76%
ELECTION BEN. RETIRE.	\$13,514	0.69%
MAYOR	\$13,364	0.68%
CITY HALL IT PROF SERVICES	\$7,500	0.38%
PLANNING COMM PROF SERVICES	\$1,100	0.06%
ZONING	\$1,000	0.05%
UNEMPLOYMENT COMP.-DIHLR	\$1,000	0.05%

The fiscal year expenditures for Administration include AMB DISTRICT PRINCIPAL PYMTS at \$597,991, representing 30.36% of the total. ADMINISTRATION expenses amount to \$422,303, or 21.44%. PRINCIPAL INTEREST LT DEBT accounts for \$244,398, which is 12.41%. TRANSFER TO LIBRARY FUND 25 is \$218,000, making up 11.07% of the expenditures. INSURANCE: PROP, LIAB, WC totals \$100,000, or 5.08%. AMBULANCE expenses are \$58,940, representing 2.99%. MUNICIPAL COURT SOFTWARE costs \$51,792, which is 2.63%. PYMT IN LIEU OF HEALTH INS. is \$42,160, or 2.14%. CITY HALL CAP OUT amounts to \$41,035, accounting for 2.08%. Lastly, GOLF CLUB DEBT PAYMENT ASSISTANCE is \$36,667, representing 1.86% of the fiscal year expenditures.

Expenditures by Group

Category	Account ID	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
PYMT IN LIEU OF HEALTH INS.					
COUNCIL SALARIES	100-00-51110-110-000	\$23,744.00	\$25,200.00	\$30,000.00	19.05%
COUNCIL -S,S,	100-00-51110-131-000	\$1,472.00	\$1,562.00	\$2,160.00	38.28%
COUNCIL-MEDIC	100-00-51110-132-000	\$344.00	\$365.00	-	-
COUNCIL-PUB./SUBSC/DUES	100-00-51110-320-000	\$8,648.00	\$8,000.00	\$8,500.00	6.25%
COUNCIL-TRAVEL	100-00-51110-330-000	\$15.00	\$1,000.00	-	-
COUNCIL-OP.SUP.& EXP.	100-00-51110-340-000	\$2,900.00	\$1,500.00	\$1,500.00	0.00%
Total PYMT IN LIEU OF HEALTH INS.		\$37,123.00	\$37,627.00	\$42,160.00	12.05%
TABLET PROJECT					
COUNCIL PROJECT TABLETS	100-00-51120-810-000	\$2,093.00	-	-	-
Total TABLET PROJECT		\$2,093.00	-	-	-
MUNICIPAL COURT SOFTWARE					
COURT SALARIES	100-00-51200-110-000	\$29,686.00	\$32,050.00	\$33,653.00	5.00%
COURT EMP.BEN.	100-00-51200-130-000	\$11,769.00	\$9,245.00	\$9,800.00	6.00%
COURT-S.S.	100-00-51200-131-000	\$1,395.00	\$1,465.00	\$1,538.00	4.98%
COURT-MEDIC	100-00-51200-132-000	\$326.00	\$342.00	\$359.00	4.97%
COURT-RETIRE.	100-00-51200-133-000	\$1,638.00	\$2,227.00	\$2,338.00	4.98%
COURT-PUB./SUBS/DUES	100-00-51200-320-000	\$840.00	\$1,407.00	\$1,100.00	-21.82%
COURT -TRAVEL	100-00-51200-330-000	\$875.00	\$1,575.00	\$1,200.00	-23.81%
COURT-OP.SUP.& EXP.	100-00-51200-340-000	\$824.00	\$1,148.00	\$504.00	-56.10%
MUNICIPAL COURT SOFTWARE	100-00-51200-810-000	\$1,200.00	\$1,200.00	\$1,300.00	8.33%
Total MUNICIPAL COURT SOFTWARE		\$48,553.00	\$50,659.00	\$51,792.00	2.24%
CITY ATTORNEY-PROSECUTION					
CITY ATTORNEY-PROSECUTION	100-00-51310-200-000	\$8,888.00	\$9,000.00	\$10,500.00	16.67%
ATTORNEY-PRO.SERVICES	100-00-51310-210-000	\$23,559.00	\$25,000.00	\$8,000.00	-68.00%

Category	Account ID	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Total CITY ATTORNEY-PROSECUTION		\$32,447.00	\$34,000.00	\$18,500.00	-45.59%
MAYOR					
MAYOR-SALARIES	100-00-51410-110-000	\$11,125.00	\$12,000.00	\$12,000.00	0.00%
MAYOR- S.S.	100-00-51410-131-000	\$690.00	\$744.00	\$864.00	16.13%
MAYOR- MEDIC	100-00-51410-132-000	\$161.00	\$174.00	-	-
MAYOR- TRAVEL	100-00-51410-330-000	\$636.00	\$500.00	\$500.00	0.00%
Total MAYOR		\$12,612.00	\$13,418.00	\$13,364.00	-0.40%
ADMINISTRATION					
CLERK- SALARIES	100-00-51420-110-000	\$235,727.00	\$266,842.00	\$275,321.00	3.18%
ADMINISTRATION-BENEFITS	100-00-51420-130-000	\$49,146.00	\$48,383.00	\$51,286.00	6.00%
ADMINISTRATION S.S.	100-00-51420-131-000	\$11,254.00	\$16,544.00	\$19,823.00	19.82%
ADMINISTRATION-MEDICARE	100-00-51420-132-000	\$2,632.00	\$3,869.00	-	-
ADMINISTRATION-RETIRE	100-00-51420-133-000	\$12,710.00	\$18,546.00	\$21,273.00	14.70%
ADMIN. - Professional Services	100-00-51420-210-000	\$24,489.00	\$25,000.00	\$10,000.00	-60.00%
ADMINISTRATION - OFFICE SUP.	100-00-51420-310-000	\$1,610.00	\$2,500.00	-	-
ADMINISTRATION-PUB./SUBS/DUES	100-00-51420-320-000	\$9,017.00	\$10,000.00	\$17,100.00	71.00%
ADMINISTRATION - TRAVEL	100-00-51420-330-000	\$1,852.00	\$5,000.00	\$3,500.00	-30.00%
ADMINISTRATION- OP. SUP.& EXP.	100-00-51420-340-000	\$7,603.00	\$7,500.00	\$24,000.00	220.00%
Total ADMINISTRATION		\$356,040.00	\$404,184.00	\$422,303.00	4.48%
GEN OP SUPP CAP OUT					
GENERAL OPERATING SUPPLIES	100-00-51430-340-000	\$2,516.90	\$6,500.00	-	-
Total GEN OP SUPP CAP OUT		\$2,516.90	\$6,500.00	-	-
ELECTION BEN. RETIRE.					
ELECTIONS- SALARIES	100-00-51440-110-000	\$8,607.00	\$5,300.00	\$8,500.00	60.38%
ELECTIONS-BENEFITS	100-00-51440-130-000	\$2,601.00	\$570.00	\$1,157.00	102.98%
ELECTIONS- S.S.	100-00-51440-131-000	\$251.00	\$250.00	\$508.00	103.20%
ELECTIONS- MEDIC	100-00-51440-132-000	\$59.00	\$75.00	\$152.00	102.67%

Category	Account ID	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
ELECTION BEN. RETIRE.	100-00-51440-133-000	-	\$368.00	\$747.00	102.99%
ELECTIONS- OFFICE SUP.	100-00-51440-310-000	\$26.00	\$200.00	\$200.00	0.00%
ELECTIONS-PUB/SUB/DUES	100-00-51440-320-000	\$1,036.00	\$1,000.00	\$1,000.00	0.00%
ELECTIONS-TRAVEL	100-00-51440-330-000	\$181.00	\$250.00	\$250.00	0.00%
ELECTIONS-OP.SUP. & EXP.	100-00-51440-340-000	\$942.00	\$2,500.00	\$1,000.00	-60.00%
Total ELECTION BEN. RETIRE.		\$13,703.00	\$10,513.00	\$13,514.00	28.55%
ECO. DEV. FUNDING					
AUDITING- PRO.SERVICES	100-00-51510-210-000	\$39,376.00	\$15,800.00	\$16,000.00	1.27%
Total ECO. DEV. FUNDING		\$39,376.00	\$15,800.00	\$16,000.00	1.27%
ASSESSMENT OF PROPERTY					
ASSESS.PROP.- PRO.SERVICE	100-00-51530-210-000	\$20,600.00	\$20,600.00	\$20,600.00	0.00%
ASSESS.PROP.- PUB/SUB/DUES	100-00-51530-320-000	-	\$500.00	\$500.00	0.00%
Total ASSESSMENT OF PROPERTY		\$20,600.00	\$21,100.00	\$21,100.00	0.00%
INSURANCE: PROP, LIAB, WC					
INS.: PROP.LIAB, WC	100-00-51540-000-000	\$148,107.00	\$98,744.00	\$100,000.00	1.27%
Total INSURANCE: PROP, LIAB, WC		\$148,107.00	\$98,744.00	\$100,000.00	1.27%
UNEMPLOYMENT COMP.-DIHLR					
UNEMP. COMP.- DIHLR	100-00-51550-000-000	-	\$1,000.00	\$1,000.00	0.00%
Total UNEMPLOYMENT COMP.-DIHLR		-	\$1,000.00	\$1,000.00	0.00%
CITY HALL CAP OUT					
CITY HALL EXPENSES	100-00-51600-000-000	\$107.13	-	-	-
CITY HALL - SALARIES	100-00-51600-110-000	\$6,466.00	-	\$7,186.00	-
CITY HALL - BENEFITS	100-00-51600-130-000	\$607.00	-	\$1,031.00	-
CITY HALL - S.S.	100-00-51600-131-000	\$361.00	-	\$467.00	-
CITY HALL - MEDIC	100-00-51600-132-000	\$84.00	-	-	0.00%
CITY HALL - RETIRE.	100-00-51600-133-000	\$440.00	-	\$499.00	-

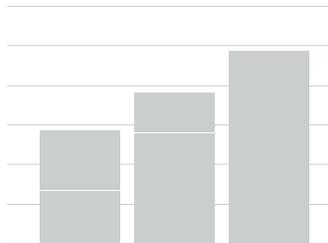
Category	Account ID	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
CITY HALL - UTILITIES	100-00-51600-220-000	\$3,090.00	\$8,000.00	\$5,000.00	-37.50%
CITY HALL - W. & S, EXP.	100-00-51600-221-000	\$853.00	\$1,100.00	\$1,133.00	3.00%
CITY HALL EXP PHONE	100-00-51600-222-000	\$7,823.00	\$7,500.00	\$7,725.00	3.00%
CITY HALL - OP.SUP.& EXP.	100-00-51600-340-000	\$15,951.65	\$10,000.00	-	-
CITY HALL - REPAIR & MAINT.	100-00-51600-350-000	\$31,412.00	\$25,000.00	\$17,994.00	-28.02%
Total CITY HALL CAP OUT		\$67,194.78	\$51,600.00	\$41,035.00	-20.47%
UNDISTRIBUTED FRINGE BENEFITS					
FLEX BEN. ADMIN. COSTS	100-00-51800-000-000	\$468.00	-	-	-
Total UNDISTRICTED FRINGE BENEFITS		\$468.00	-	-	-
MISC. GENERAL EXPENSES					
MISC. GENERAL EXP.	100-00-51930-000-000	\$14,538.00	-	\$15,000.00	-
Total MISC. GENERAL EXPENSES		\$14,538.00	-	\$15,000.00	-
EMPLOYEE SCRIP					
EMPLOYEE SCRIP	100-00-51940-000-000	\$2,695.00	\$7,000.00	-	-
EMPLOYEE SCRIP	100-00-51940-130-000	-\$2,695.00	-	-	-
Total EMPLOYEE SCRIP		-	\$7,000.00	-	-
CITY HALL IT PROF SERVICES					
CITY HALL IT PROF SERVICES	100-00-51955-000-000	\$8,359.00	\$10,000.00	\$7,500.00	-25.00%
Total CITY HALL IT PROF SERVICES		\$8,359.00	\$10,000.00	\$7,500.00	-25.00%
SWR CAP EQUIP-REPAIR					
EMPLOYEE WELLNESS PROGRAM	100-00-51960-000-000	-\$600.00	-	-	-
Total SWR CAP EQUIP-REPAIR		-\$600.00	-	-	-
AMBULANCE					
AMBULANCE	100-00-52300-000-000	\$40,866.00	\$58,760.00	\$58,940.00	0.31%
Total AMBULANCE		\$40,866.00	\$58,760.00	\$58,940.00	0.31%
BUILDING INSPECTION COSTS					
BLDG. INSP. -PRO. SERVICE	100-00-52400-210-000	\$27,199.00	\$11,200.00	\$11,648.00	4.00%
BLDG. INSP. -Pro Serv (COMMER)	100-00-52400-210-100	\$15,839.00	\$8,000.00	\$8,320.00	4.00%

Category	Account ID	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Total BUILDING INSPECTION COSTS		\$43,038.00	\$19,200.00	\$19,968.00	4.00%
PLANNING COMM PROF SERVICES					
PLANNING COM.-PUB/SUB/DUES	100-00-56300-320-000	-	\$500.00	\$1,100.00	120.00%
Total PLANNING COMM PROF SERVICES		-	\$500.00	\$1,100.00	120.00%
ZONING					
ZONING - PRO. SERVICE	100-00-56400-210-000	\$281.00	\$10,000.00	\$1,000.00	-90.00%
Total ZONING		\$281.00	\$10,000.00	\$1,000.00	-90.00%
ADV & PROMOTION- PRO. SERV.					
ADV & PROMOTION - PRO. SERV.	100-00-56720-210-000	-	\$19,000.00	-	-
ADV & PROMOTION-ELECTRIC.	100-00-56720-220-000	\$1,278.00	\$1,500.00	\$1,300.00	-13.33%
ADV & PROMOTION-OP.SUP.& EXP.	100-00-56720-340-000	\$2,556.00	\$2,500.00	\$2,000.00	-20.00%
ADV & PROMOTION-WEBSITE	100-00-56720-345-000	\$8,842.00	\$9,000.00	\$9,500.00	5.56%
ADV & PROMOTION-MOTEL ROOM TAX	100-00-56720-350-000	-	\$15,770.00	\$15,770.00	0.00%
Total ADV & PROMOTION-PRO. SERV.		\$12,676.00	\$47,770.00	\$28,570.00	-40.19%
NEW CITY HALL - CAPITAL OUTLAY					
NEW CITY HALL - CAPITAL OUTLAY	100-00-57510-000-000	\$8,708.79	-	-	-
Total NEW CITY HALL - CAPITAL OUTLAY		\$8,708.79	-	-	-
AMB DISTRICT PRINCIPAL PYMTS					
PRINCIPAL PAYMENTS	100-00-58100-000-000	\$673,579.00	\$462,612.00	\$597,991.00	29.26%
Total AMB DISTRICT PRINCIPAL PYMTS		\$673,579.00	\$462,612.00	\$597,991.00	29.26%
PRINCIPAL INTEREST LT DEBT					
INTEREST & PAYING AGENT CHG.	100-00-58200-000-000	\$309,789.00	\$126,951.00	\$244,398.00	92.51%
Total PRINCIPAL INTEREST LT DEBT		\$309,789.00	\$126,951.00	\$244,398.00	92.51%
GOLF CLUB DEBT PAYMENT ASSISTA					
GOLF CLUB DEBT PAYMENT ASSISTA	100-00-58250-000-000	-	\$36,667.00	\$36,667.00	0.00%

Category	Account ID	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Total GOLF CLUB DEBT PAYMENT ASSISTANCE		-	\$36,667.00	\$36,667.00	0.00%
TRANSFER OUT-DEBT SERVICE					
TRANSFER OUT-DEBT SERVICE	100-00-59200-000-000	\$764,962.00	-	-	-
Total TRANSFER OUT-DEBT SERVICE		\$764,962.00	-	-	-
TRANSFER TO LIBRARY FUND 25					
TRANSFER TO LIBRARY FUND 25	100-00-59225-000-000	\$200,000.00	\$200,000.00	\$218,000.00	9.00%
Total TRANSFER TO LIBRARY FUND 25		\$200,000.00	\$200,000.00	\$218,000.00	9.00%
TRANSFER TO CAPITAL PROJECTS F					
TRANSFER TO CAPITAL PROJECTS F	100-00-59257-000-000	-	\$90,485.00	-	-
Total TRANSFER TO CAPITAL PROJECTS F		-	\$90,485.00	-	-
Total Expenditures		\$2,857,030.47	\$1,815,090.00	\$1,969,902.00	8.53%

Revenue Summary

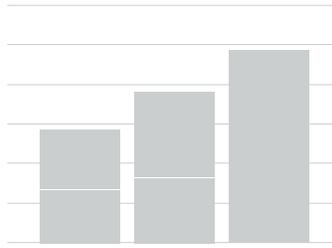
Historical Revenues Across Department



 No data available

Revenues by Fund Summary

Historical Revenues by Fund Summary



 No data available

FY26 Revenues by Fund Summary



 No data available

Revenues by Fund Summary

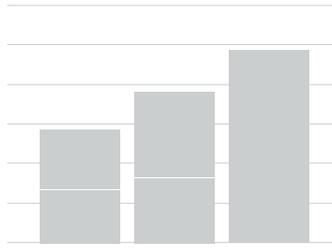
Fund Summary

Fund Summary				

 No data available

Revenues by Object

Historical Revenues by Object



No data available

FY26 Revenues by Object



No data available

Revenues by Object

Object

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Police Department

Department Overview

The Amery Police Department is dedicated to protecting and serving the residents, businesses, and visitors of the City of Amery with professionalism, integrity, and compassion. Guided by our mission *“to protect and serve the people with compassion, courtesy, diligence, and the highest personal and organizational integrity while maintaining a true partnership with our community”*, the department works to ensure a safe and welcoming environment for all.

Core Services

The Police Department provides a full range of municipal law enforcement services, including:

- **Patrol Operations:** Maintaining a visible presence throughout the city to deter crime, respond to calls for service, and provide traffic enforcement.
- **Investigations:** Conducting follow-up on criminal activity, gathering evidence, and working with county and state partners when necessary.
- **Community Engagement:** Building trust through safety presentations and participation in community events.
- **Emergency Response:** Responding to accidents, medical emergencies, and public safety threats in coordination with Amery Fire, Ambulance, and Polk County agencies.
- **Administrative Support:** Records management, public information requests, and coordination with municipal court.

Staffing

The department is led by the Chief of Police Dan Peters and supported by a team of sworn officers, a sergeant, and administrative staff. Together, this team provides 24/7 coverage to meet the needs of a growing community.

Service to the Community

The Amery Police Department emphasizes proactive policing and community partnerships. Officers regularly engage with residents to address concerns before they escalate into larger issues. The department also prioritizes traffic safety, drug prevention, and youth outreach, recognizing that long-term community well-being depends on both enforcement and education.

2026 Budget Priorities

For the 2026 fiscal year, the department’s budget supports:

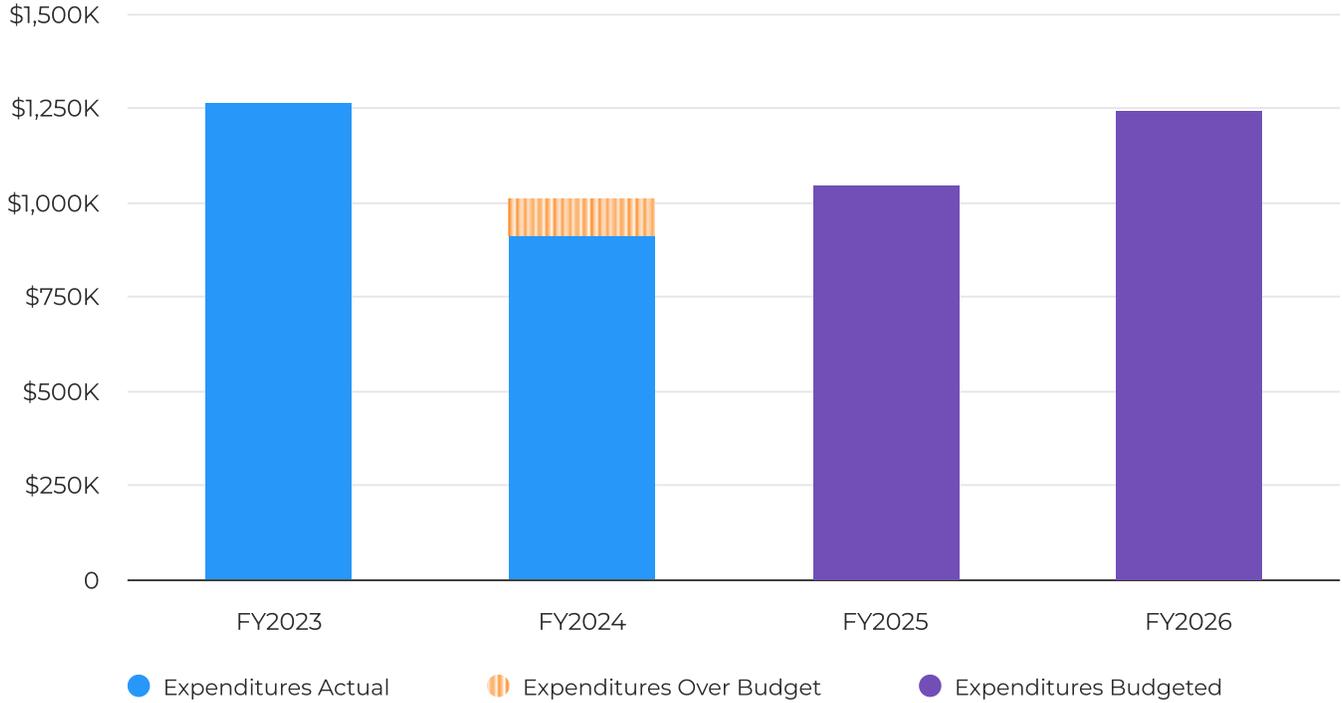
- Maintaining current staffing levels to ensure consistent coverage and rapid response times.
- Continuing investment in officer training, with emphasis on conducting investigations, crisis intervention, and community policing strategies.
- Updating essential equipment and technology to improve efficiency, officer safety, and evidence management.

Conclusion

The Amery Police Department remains committed to safeguarding the quality of life in our community. Through a balance of enforcement, prevention, and community engagement, the department strives to uphold public trust and provide the highest level of service to the citizens of Amery. The 2026 budget reflects these priorities and ensures that the department can continue to meet the evolving needs of the City.

Expenditure Summary

Historical Expenditures Across Department



The Police Department’s budget for FY2025 rose to **\$1 million (14.96%)**, followed by an increase to **\$1.2 million (19%)** for FY2026. These adjustments primarily reflect a strategic **rightsizing of the budget** to meet modern public safety demands after years of under-budgeting compared to actual costs. A significant driver of this growth is our commitment to the **collective bargaining agreement** with Amery officers, ensuring our officers receive the competitive compensation and benefits required to maintain a high-standard, professional force.

Expenditures by Function

Historical Expenditures by Function



In FY2026, the total expenditures for the Police function increased to \$1.2 million, representing a 19% rise from the FY2025 total of \$1 million. Public Safety remains the largest and sole category, accounting for 100% of the total expenditures in both years.

The Public Safety category saw a significant increase of \$198,523, or 19%, in FY2026 compared to the previous year. This growth is notably larger than the \$34,983 increase, or 3.46%, observed from the prior period to FY2025.

FY26 Expenditures by Function



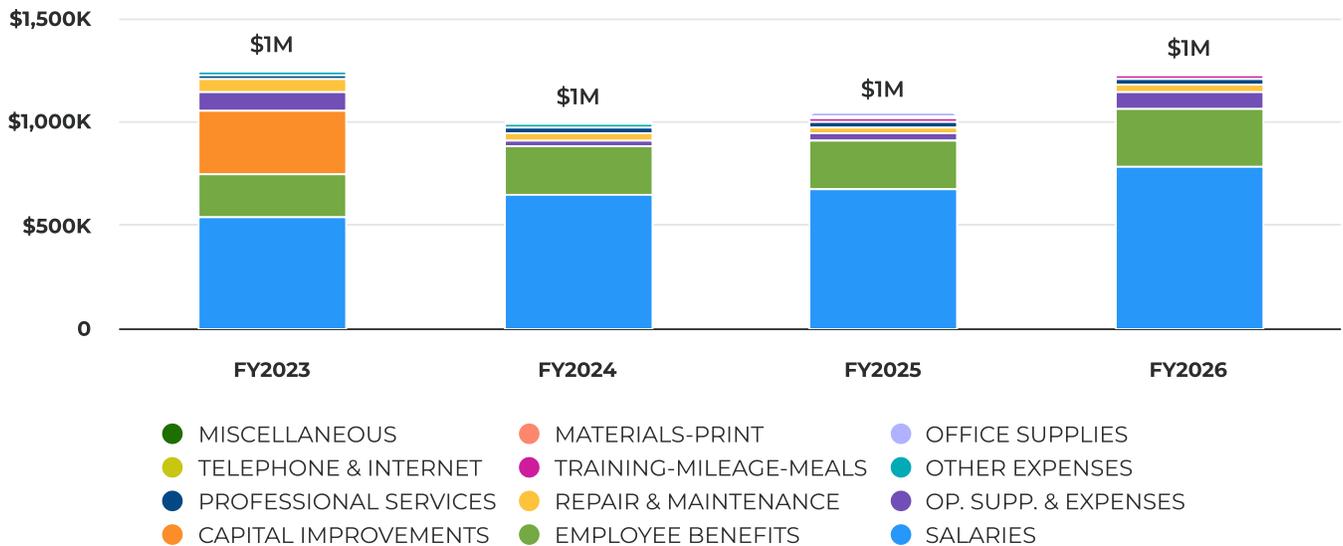
For the Police fiscal year expenditures by function, the total amount is \$1.2 million, which represents 100% of the public safety expenditures.

Expenditures by Function

Category	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
PUBLIC SAFETY	\$1,045,003.00	\$1,243,526.00	19.00%
Total Expenditures	\$1,045,003.00	\$1,243,526.00	19.00%

Expenditures by Object Summary

Historical Expenditures by Object Summary



The total budget for the Police in FY2026 is \$1.2 million, marking a 19% increase from FY2025's \$1 million. Salaries remain the largest expenditure category, rising by \$108,241 or 15.98% to \$785,421, though its share of the total budget slightly decreases from 64.8% to 63.16%. This increase is primarily due to the creation of separate overtime and holiday pay budgets. These expense categories have not historically been budgeted for adequately, and have been the driver of Department spending over budget in the past.

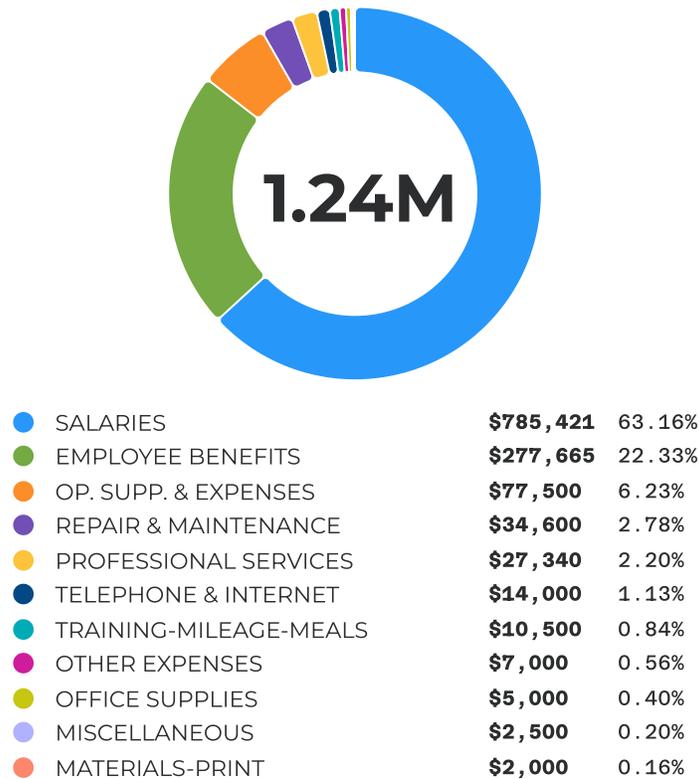
Employee Benefits also see a significant increase of \$51,142 or 22.58%, reaching \$277,665 and representing 22.33% of the total budget, up from 21.68% in the previous year. Operating Supplies and Expenses more than doubled, increasing by \$40,500 or 109.46% to \$77,500, growing from 3.54% to 6.23% of the total budget.

Professional Services increased by \$7,840 or 40.21% to \$27,340, now accounting for 2.2% of the budget compared to 1.87% previously. Repair and Maintenance remains steady at \$34,600 with no change, though its budget share decreases slightly from 3.31% to 2.78%. Telephone and Internet expenses hold steady at \$14,000, representing a smaller portion of the budget at 1.13% compared to 1.34% before.

Some categories experienced decreases: Office Supplies dropped by \$9,000 or 64.29% to \$5,000, reducing their budget share from 1.34% to 0.4%. Training—Mileage—Meals decreased by \$1,500 or 12.5% to \$10,500, and Other Expenses declined by \$1,200 or 14.63% to \$7,000, both also representing smaller shares of the total budget.

A new category, Miscellaneous, appears with an allocation of \$2,500, accounting for 0.2% of the total budget. Overall, the FY2026 budget reflects notable increases in Salaries, Employee Benefits, and Operating Supplies and Expenses, contributing to the total budget growth.

FY26 Expenditures by Object Summary



For the Police fiscal year expenditures by object summary, SALARIES account for \$785,421, representing 63.16% of the total. EMPLOYEE BENEFITS follow with \$277,665, or 22.33%. OP. SUPP. & EXPENSES make up \$77,500, which is 6.23%. REPAIR & MAINTENANCE expenses total \$34,600, or 2.78%. PROFESSIONAL SERVICES are \$27,340, comprising 2.2%. TELEPHONE & INTERNET costs are \$14,000, equal to 1.13%. TRAINING-MILEAGE-MEALS amount to \$10,500, or 0.84%. OTHER EXPENSES

are \$7,000, representing 0.56%. OFFICE SUPPLIES total \$5,000, or 0.4%. Lastly, MISCELLANEOUS expenses are \$2,500, making up 0.2% of the expenditures.

Expenditures by Object Summary

Category	Account ID	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
MISCELLANEOUS					
POLICE- AMMUNITION	100-00-52100-370-000	-	-	\$2,500.00	-
Total MISCELLANEOUS		-	-	\$2,500.00	-
SALARIES					
POLICE - SALARIES	100-00-52100-110-000	\$642,232.00	\$677,180.00	\$705,421.00	4.17%
POLICE - OVERTIME	100-00-52100-111-000	-	-	\$40,000.00	-
POLICE - HOLIDAY PAY	100-00-52100-112-000	-	-	\$40,000.00	-
Total SALARIES		\$642,232.00	\$677,180.00	\$785,421.00	15.98%
EMPLOYEE BENEFITS					
POLICE - BENEFITS	100-00-52100-130-000	\$118,551.00	\$89,719.00	\$113,842.00	26.89%
POLICE - S.S.	100-00-52100-131-000	\$34,565.00	\$41,985.00	\$55,892.00	33.12%
POLICE - MEDIC	100-00-52100-132-000	\$8,084.00	\$9,819.00	-	-
POLICE- RETIRE.	100-00-52100-133-000	\$75,680.00	\$85,000.00	\$107,931.00	26.98%
Total EMPLOYEE BENEFITS		\$236,880.00	\$226,523.00	\$277,665.00	22.58%
OFFICE SUPPLIES					
POLICE -OFFICE SUP.	100-00-52100-310-000	\$3,530.00	\$14,000.00	\$5,000.00	-64.29%
Total OFFICE SUPPLIES		\$3,530.00	\$14,000.00	\$5,000.00	-64.29%
PROFESSIONAL SERVICES					
POLICE - PRO. SERVICE	100-00-52100-210-000	\$21,884.00	\$10,000.00	\$16,840.00	68.40%
POLICE - ELECTRICITY	100-00-52100-220-000	\$4,791.00	\$4,000.00	\$4,500.00	12.50%
POLICE - WATER AND SEWER	100-00-52100-221-000	\$853.00	\$2,000.00	\$2,000.00	0.00%
POLICE - GAS - WE ENERGIES	100-00-52100-223-000	\$1,460.00	\$3,500.00	\$4,000.00	14.29%
Total PROFESSIONAL SERVICES		\$28,988.00	\$19,500.00	\$27,340.00	40.21%
TELEPHONE & INTERNET					
POLICE - TELEPHONE	100-00-52100-222-000	\$5,573.00	\$14,000.00	\$14,000.00	0.00%
Total TELEPHONE & INTERNET		\$5,573.00	\$14,000.00	\$14,000.00	0.00%
MATERIALS-PRINT					

Police

Category	Account ID	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
POLICE -PUB/SUB/DUES	100-00-52100-320-000	\$1,055.00	\$2,000.00	\$2,000.00	0.00%
Total MATERIALS-PRINT		\$1,055.00	\$2,000.00	\$2,000.00	0.00%
TRAINING-MILEAGE-MEALS					
POLICE - TRAVEL/TRAINING	100-00-52100-330-000	\$9,938.00	\$12,000.00	\$10,500.00	-12.50%
Total TRAINING-MILEAGE-MEALS		\$9,938.00	\$12,000.00	\$10,500.00	-12.50%
OP. SUPP. & EXPENSES					
POLICE - Op.Sup. & EXP.	100-00-52100-340-000	\$28,376.00	\$37,000.00	\$20,000.00	-45.95%
POLICE - LEASE EQUIPMENT	100-00-52100-340-100	-	-	\$57,500.00	-
Total OP. SUPP. & EXPENSES		\$28,376.00	\$37,000.00	\$77,500.00	109.46%
REPAIR & MAINTENANCE					
POLICE -BLDG. MAINT	100-00-52100-355-000	\$10,229.00	\$11,100.00	\$11,100.00	0.00%
POLICE -UTILITY & CONDO FEES	100-00-52100-355-100	-\$56.55	-	-	-
POLICE - VEHICLE OPERATIONS	100-00-52100-360-000	\$14,384.00	\$16,000.00	\$16,000.00	0.00%
POLICE -VEHICLE MAINT	100-00-52100-360-100	\$10,941.00	\$7,500.00	\$7,500.00	0.00%
Total REPAIR & MAINTENANCE		\$35,497.45	\$34,600.00	\$34,600.00	0.00%
OTHER EXPENSES					
POLICE - UNIFORMS	100-00-52100-390-000	\$17,276.00	\$8,200.00	\$7,000.00	-14.63%
Total OTHER EXPENSES		\$17,276.00	\$8,200.00	\$7,000.00	-14.63%
CAPITAL IMPROVEMENTS					
POLICE - CAP. EQUIP.	100-00-52100-810-000	\$674.51	-	-	-
Total CAPITAL IMPROVEMENTS		\$674.51	-	-	-
Total Expenditures		\$1,010,019.96	\$1,045,003.00	\$1,243,526.00	19.00%

Fire Department

Department Overview

The Amery Fire Department provides safe, proficient, and professional fire rescue services to the residents, businesses, and visitors of the City of Amery and surrounding communities. As a volunteer-based department, our members are dedicated to protecting life, property, and the environment through fire suppression, rescue operations, and public education. The department operates out of one centrally located station and responds to emergencies 24 hours a day, 365 days a year.

Mission Statement

The men and women of the Amery Fire Department strive for excellence by promoting the highest levels of pride, honor, and integrity in serving the community. We pledge to:

- Provide a safe and professional fire rescue service at all times.
- Maintain strong working relationships with other City departments and regional emergency agencies.
- Ensure every member achieves and maintains the training necessary to effectively respond to all calls for help.
- Treat every family we serve as if they were our own.

Core Services

- **Fire Suppression:** Responding to structure fires, vehicle fires, and wildland incidents.
- **Rescue Operations:** Vehicle extrication, water and ice rescue, and support for medical emergencies.
- **Fire Prevention & Education:** Safety demonstrations and community outreach to reduce fire risks.
- **Mutual Aid:** Partnering with neighboring departments to provide regional fire protection.
- **Preparedness & Training:** Ongoing drills and certification programs to ensure readiness for all hazards.

Staffing

The department is staffed by a dedicated team of volunteer firefighters and first responders, supported by a Fire Chief and officers who oversee operations, training, and equipment maintenance. This structure allows the City to provide high-quality fire protection while maintaining fiscal responsibility.

Service to the Community

Beyond emergency response, the Amery Fire Department plays a vital role in community life. Members participate in local events, parades, and educational programs, reinforcing the department's commitment to being a trusted and visible partner in public safety.

2026 Budget Priorities

The 2026 budget supports the department's ability to meet growing service demands and maintain operational readiness. Key priorities include:

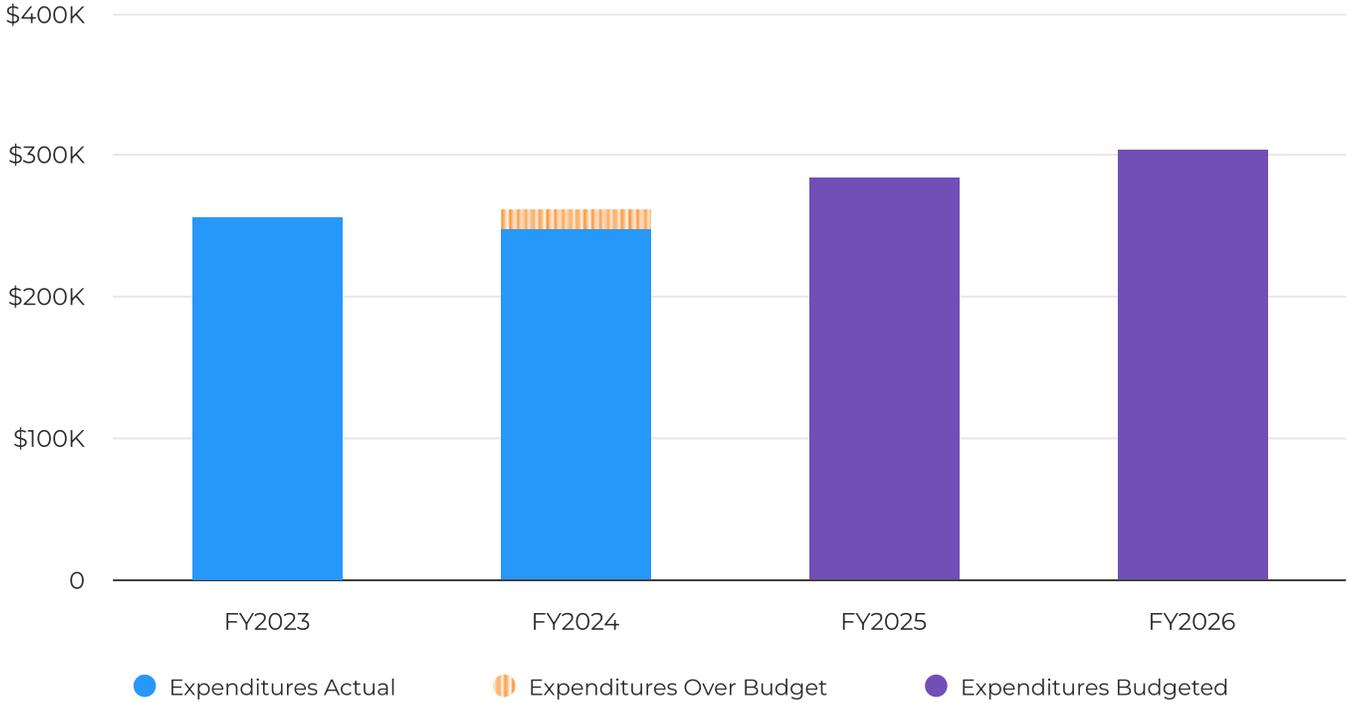
- Replacement and maintenance of aging fire equipment and protective gear.
- Continued investment in firefighter training, with emphasis on modern firefighting techniques, hazardous materials' response, and rescue operations.
- Facility improvements to ensure the fire station remains safe, functional, and capable of supporting future needs.

Conclusion

The Amery Fire Department is committed to protecting lives and property while fostering a culture of service, professionalism, and community pride. The 2026 budget ensures that the department can continue to provide reliable, effective, and compassionate fire and rescue services to the citizens of Amery.

Expenditure Summary

Historical Expenditures Across Department

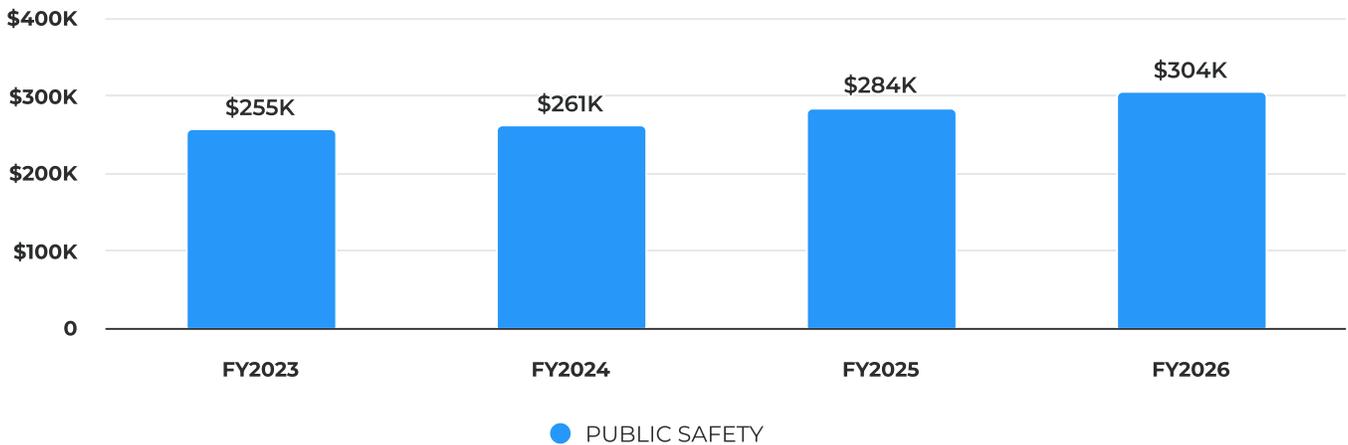


For FY2025, the Fire Department's budgeted expenditures are \$283,533, representing a 14.43% increase from the prior period. This marks a significant rise in the overall budget compared to the previous year.

In FY2026, the budgeted expenditures further increase to \$304,131, which is a 7.26% growth from FY2025. This continues the upward trend in the Fire Department's budget, though at a slower rate than the previous year's increase.

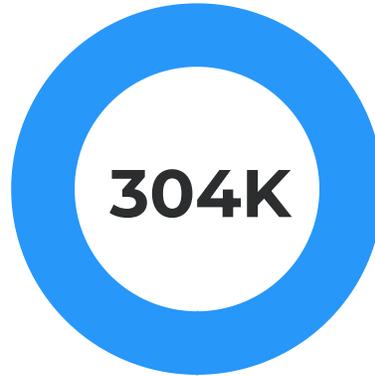
Expenditures by Function

Historical Expenditures by Function



In FY2026, the Fire Department's total expenditures increased to \$304,131, representing a 7.26% rise from the FY2025 total of \$283,533. The entire budget continues to be allocated to the Public Safety function, which also saw a 7.26% increase, growing by \$20,598 from the previous year's \$283,533. This consistent allocation highlights that Public Safety remains the sole and largest expenditure category, with a notable increase in funding compared to FY2025.

FY26 Expenditures by Function



● PUBLIC SAFETY **\$304,131** 100.00%

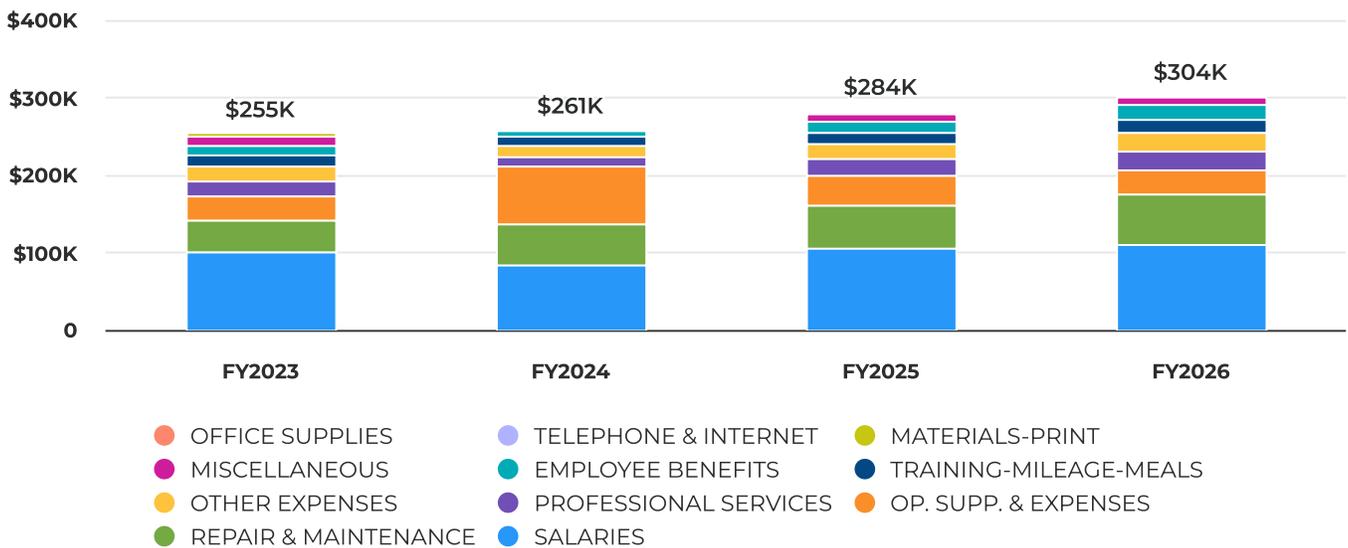
For the Fire Department's Fiscal Year Expenditures by Function, the total expenditure is \$304,131, which accounts for 100% of the budget in this category under Public Safety.

Expenditures by Function

Category	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
PUBLIC SAFETY	\$283,533.00	\$304,131.00	7.26%
Total Expenditures	\$283,533.00	\$304,131.00	7.26%

Expenditures by Object Summary

Historical Expenditures by Object Summary



The Fire Department's total budget for FY2026 is \$304,131, reflecting a 7.26% increase from FY2025's total of \$283,533. Salaries remain the largest expenditure category at \$110,250, accounting for 36.25% of the total budget, with a 5% increase of \$5,250 compared to the previous year.

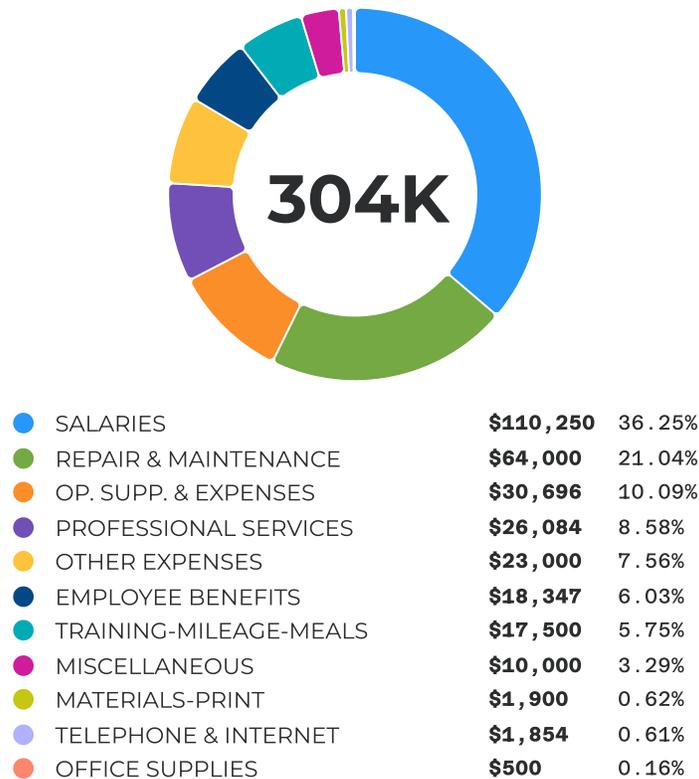
Repair and Maintenance expenses have grown significantly by 16.36%, rising from \$55,000 to \$64,000, now representing 21.04% of the total budget. Employee Benefits also saw a notable increase of 46.39%, reaching \$18,347 and making up 6.03% of the budget.

Professional Services increased by 24.21% to \$26,084, and Other Expenses rose by 21.05% to \$23,000. Training, Mileage, and Meals expenses grew by 16.67% to \$17,500. Telephone and Internet costs experienced a modest 3% increase to \$1,854.

Operational Supplies and Expenses decreased by 23.26%, dropping from \$40,000 to \$30,696, reducing its share of the budget to 10.09%. Materials and Print expenses declined by 36.67% to \$1,900. Office Supplies also decreased by 58.33%, falling to \$500.

Miscellaneous expenses remained steady at \$10,000, maintaining a 3.29% share of the total budget. Overall, the budget shows growth in most major categories, with the largest increases in Repair and Maintenance, Employee Benefits, and Professional Services, while Operational Supplies and Materials-Print categories experienced the most significant decreases.

FY26 Expenditures by Object Summary



For the Fire Department's Fiscal Year Expenditures by Object Summary, SALARIES account for \$110,250, representing 36.25% of the total. REPAIR & MAINTENANCE follows with \$64,000, or 21.04%. OP. SUPP. & EXPENSES make up \$30,696, which is 10.09%, and PROFESSIONAL SERVICES total \$26,084, or 8.58%. OTHER EXPENSES are \$23,000, comprising 7.56%, while EMPLOYEE BENEFITS amount to \$18,347, or 6.03%. TRAINING-MILEAGE-MEALS represent \$17,500, or 5.75%, and MISCELLANEOUS expenses are \$10,000, or 3.29%. MATERIALS-PRINT and TELEPHONE & INTERNET are smaller categories at \$1,900 (0.62%) and \$1,854 (0.61%), respectively.

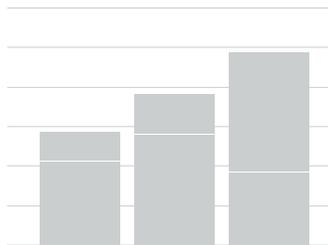
Expenditures by Object Summary

Category	Account ID	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
MISCELLANEOUS					
FIRE DEPT. RETIRE. FUND	100-00-52215-000-000	\$591.00	\$10,000.00	\$10,000.00	0.00%
Total MISCELLANEOUS		\$591.00	\$10,000.00	\$10,000.00	0.00%
SALARIES					
FIRE DEPT.- SALARIES	100-00-52210-110-000	\$82,278.00	\$105,000.00	\$110,250.00	5.00%
Total SALARIES		\$82,278.00	\$105,000.00	\$110,250.00	5.00%
EMPLOYEE BENEFITS					
FIRE DEPT. - BENEFITS	100-00-52210-130-000	\$2,881.00	\$4,500.00	\$4,725.00	5.00%
FIRE DEPT.- S.S.	100-00-52210-131-000	\$5,015.00	\$6,510.00	\$8,435.00	29.57%
FIRE DEPT.- MEDIC	100-00-52210-132-000	\$1,173.00	\$1,523.00	-	-
WRS Contribution	100-00-52210-133-000	-	-	\$5,187.00	-
Total EMPLOYEE BENEFITS		\$9,069.00	\$12,533.00	\$18,347.00	46.39%
OFFICE SUPPLIES					
FIRE DEPT.- OFFICE SUP.	100-00-52210-310-000	\$226.00	\$1,200.00	\$500.00	-58.33%
Total OFFICE SUPPLIES		\$226.00	\$1,200.00	\$500.00	-58.33%
PROFESSIONAL SERVICES					
FIRE DEPT,-PRO SERVICE	100-00-52210-210-000	-\$200.00	\$3,500.00	\$8,059.00	130.26%
FIRE DEPT. - ELEC.	100-00-52210-220-000	\$5,723.00	\$5,500.00	\$5,665.00	3.00%
FIRE DEPT.- W.& S.UTILITY	100-00-52210-221-000	\$4,435.00	\$5,500.00	\$5,665.00	3.00%
FIRE DEPT. - HEAT (GAS)	100-00-52210-223-000	\$2,314.00	\$6,500.00	\$6,695.00	3.00%
Total PROFESSIONAL SERVICES		\$12,272.00	\$21,000.00	\$26,084.00	24.21%
TELEPHONE & INTERNET					
FIRE DEPART. - TELEPHONE	100-00-52210-222-000	\$1,690.00	\$1,800.00	\$1,854.00	3.00%
Total TELEPHONE & INTERNET		\$1,690.00	\$1,800.00	\$1,854.00	3.00%
MATERIALS-PRINT					
FIRE DEPT.- PUB/SUB/DUES	100-00-52210-320-000	\$1,075.00	\$3,000.00	\$1,900.00	-36.67%
Total MATERIALS-PRINT		\$1,075.00	\$3,000.00	\$1,900.00	-36.67%
TRAINING-MILEAGE-MEALS					
FIRE DEPT.- TRAVEL/EDUCATION	100-00-52210-330-000	\$7,996.00	\$12,500.00	\$15,000.00	20.00%
FIRE PREVENTION EXP.	100-00-52210-335-000	\$2,707.00	\$2,500.00	\$2,500.00	0.00%

Category	Account ID	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Total TRAINING-MILEAGE-MEALS		\$10,703.00	\$15,000.00	\$17,500.00	16.67%
OP. SUPP. & EXPENSES					
FIRE DEPT.- OP.SUP.& EXP.	100-00-52210-340-000	\$17,202.00	\$15,000.00	\$5,696.00	-62.03%
FIRE DEPT.-FIRE EQUIP.	100-00-52210-345-000	\$57,473.00	\$25,000.00	\$25,000.00	0.00%
Total OP. SUPP. & EXPENSES		\$74,675.00	\$40,000.00	\$30,696.00	-23.26%
REPAIR & MAINTENANCE					
FIRE DEPT.-EQUIP.REPAIR & MAIN	100-00-52210-350-000	\$4,928.00	\$5,000.00	\$5,000.00	0.00%
FIRE DEPT.-BLDG.REPAIR & MAINT	100-00-52210-355-000	\$11,676.00	\$23,000.00	\$34,000.00	47.83%
FIRE DEPT.-VEHICLE MAINT.	100-00-52210-360-000	\$37,594.00	\$27,000.00	\$25,000.00	-7.41%
Total REPAIR & MAINTENANCE		\$54,198.00	\$55,000.00	\$64,000.00	16.36%
OTHER EXPENSES					
FIREFIGHTER PPE	100-00-52210-390-000	\$12,129.00	\$15,000.00	\$19,000.00	26.67%
EMS SUPPLIES	100-00-52210-395-000	\$2,309.00	\$4,000.00	\$4,000.00	0.00%
Total OTHER EXPENSES		\$14,438.00	\$19,000.00	\$23,000.00	21.05%
Total Expenditures		\$261,215.00	\$283,533.00	\$304,131.00	7.26%

Revenue Summary

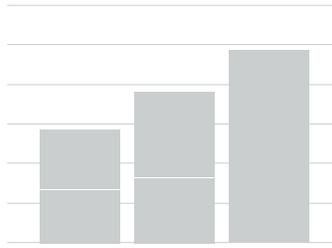
Historical Revenues Across Department



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No data available

Revenues by Revenue Grouping

Historical Revenues by Revenue Grouping



No data available

FY26 Revenues by Revenue Grouping



No data available

Revenues by Revenue Grouping

Revenue Grouping

Revenue Grouping

Revenue Grouping

Revenue Grouping

Revenue Grouping

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Revenue Grouping

Revenue Grouping

Revenue Grouping

Revenue Grouping

Revenue Grouping

Public Works General Fund

Department Overview:

The Public Works General Fund operations are responsible for the maintenance, service, and repair of the City of Amery's essential transportation infrastructure and municipal facilities. This includes the upkeep of streets and right-of-ways, stormwater management, city-owned buildings, and the maintenance of the city's fleet and heavy equipment.

Mission Statement:

The Public Works Department is committed to delivering reliable, efficient, and cost-effective services that enhance the quality of life for Amery residents. Our mission is to maintain and improve the City's infrastructure while promoting safety, sustainability, and stewardship of public resources.

Core Services:

- **Street Maintenance:** Snow plowing, sanding, sweeping, pothole repair, and pavement upkeep.
- **Stormwater Management:** Maintenance and inspection of the city's stormwater infrastructure.
- **Facilities Management:** Maintenance of city buildings and public spaces to ensure they remain safe and functional.
- **Fleet & Equipment:** Service and repair of city heavy equipment and vehicles to ensure they remain in safe, working condition.

Staffing:

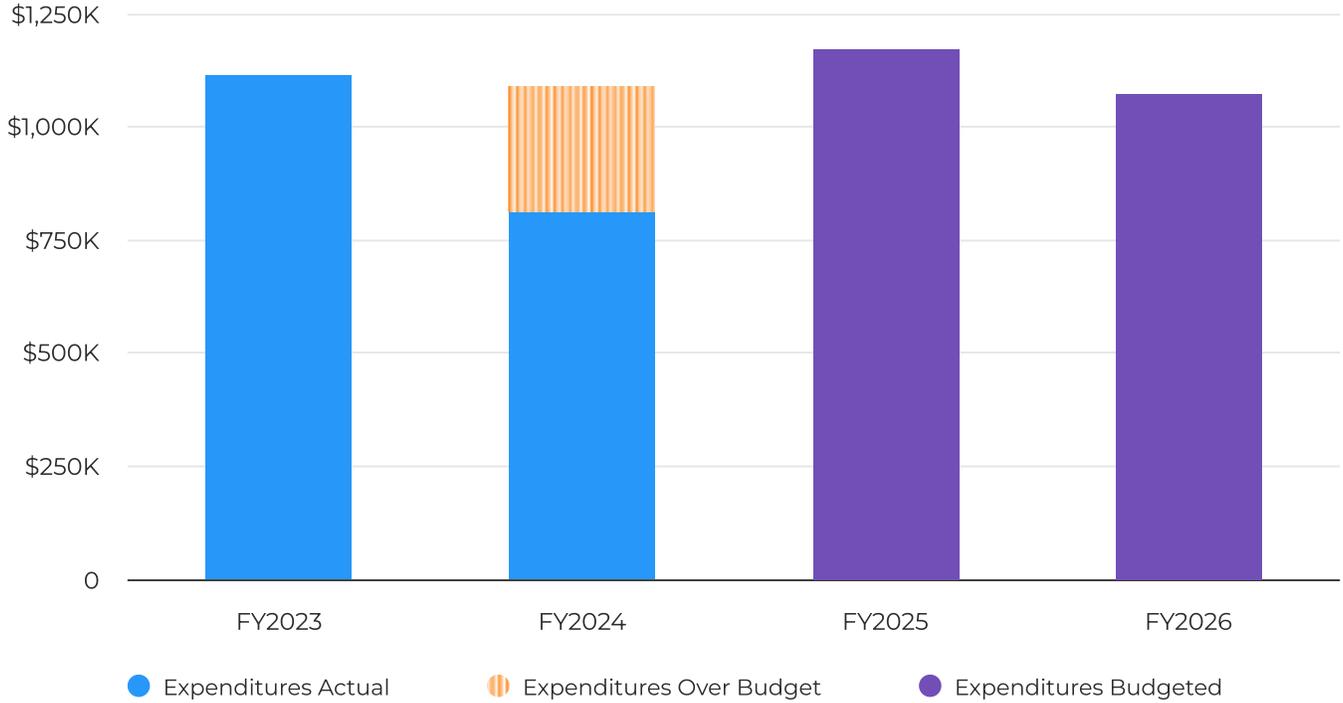
The department is led by the Director of Public Works and supported by a skilled team of crew members. Together, they provide year-round service to ensure the City's infrastructure remains safe and responsive to community needs.

2026 Budget Priorities

- **Street Improvements:** Resurfacing projects and repairs to enhance safety and accessibility.
- **Fleet Modernization:** Replacement of aging vehicles and heavy equipment to improve efficiency and reduce maintenance costs.
- **Facility Upgrades:** Improvements to extend the life of city-owned buildings and reduce energy costs.

Expenditure Summary

Historical Expenditures Across Department

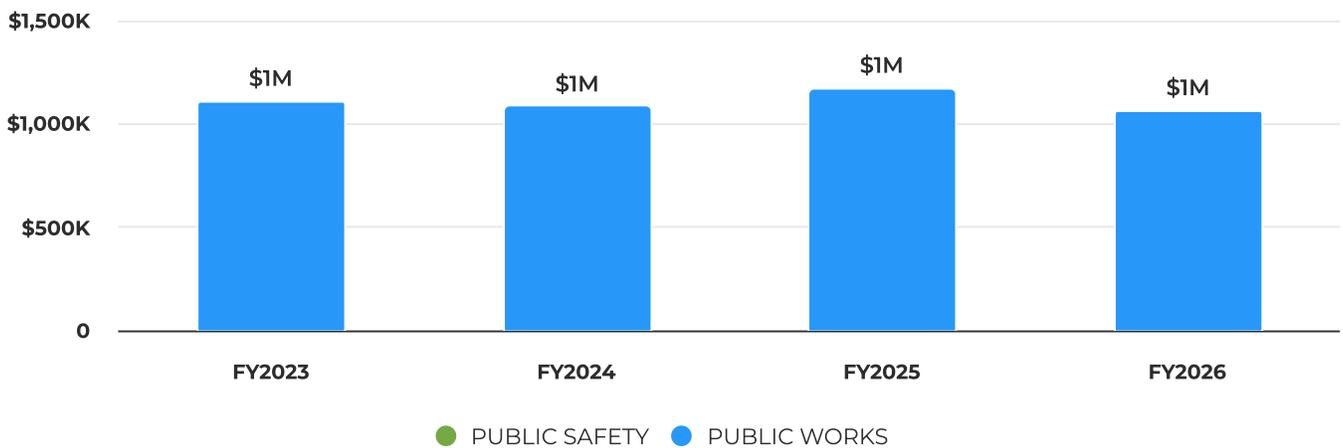


In FY2025, the Public Works department's budgeted expenditures increased significantly to \$1.2 million, marking a 44.15% rise from the previous period. This represents a substantial growth in the allocation for this department.

For FY2026, the budgeted expenditures for Public Works decreased to \$1.1 million, which is an 8.76% reduction compared to FY2025. Despite this decrease, the FY2026 budget remains higher than the period before FY2025, reflecting a net increase over the earlier baseline.

Expenditures by Function

Historical Expenditures by Function

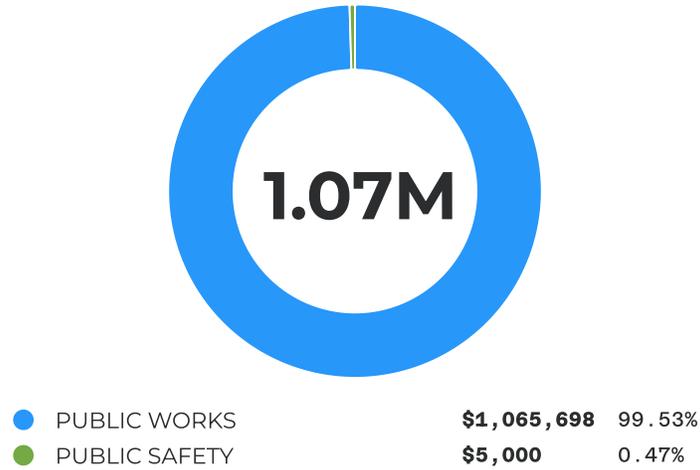


In FY2026, the total expenditures for Public Works decreased to \$1.1 million, representing an 8.76% decline from the previous year's total of \$1.2 million. Public Works remained the largest category, accounting for 99.53% of the total budget, but its allocation decreased by \$102,761, or 8.79%, compared to FY2025.

Public Safety continued to represent a small portion of the budget at \$5,000, making up 0.47% of the total, with no change in its funding from the prior year.

Overall, the most significant change in FY2026 was the reduction in Public Works expenditures, which drove the total budget decrease from FY2025.

FY26 Expenditures by Function



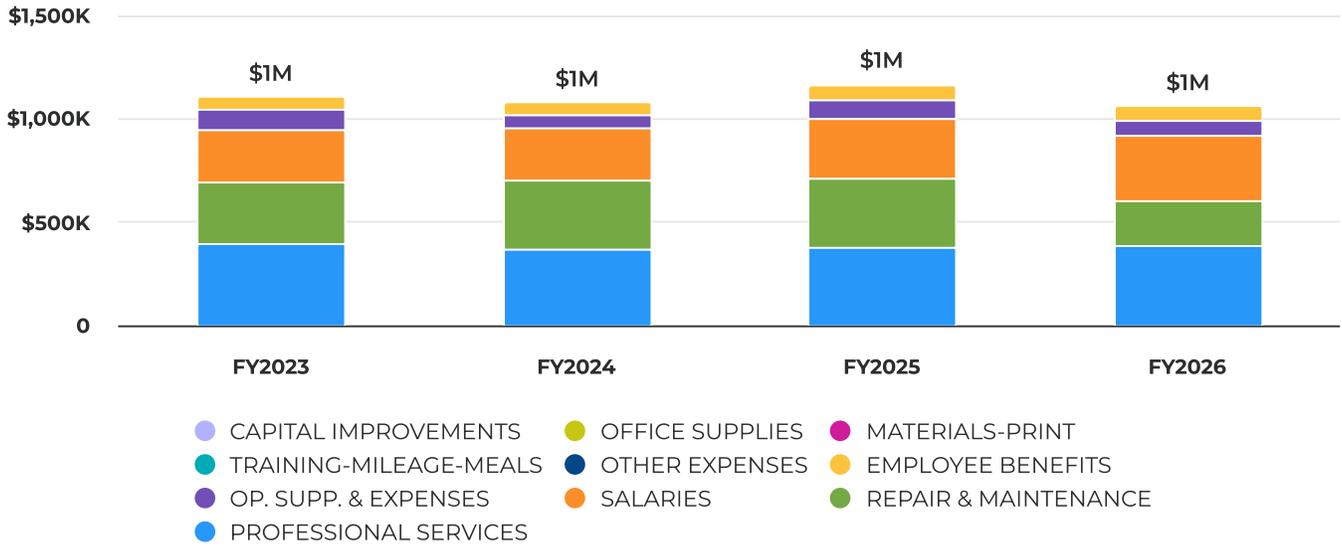
For the fiscal year expenditures by function, Public Works accounts for \$1.1 million, representing 99.53% of the total. Public Safety comprises \$5,000, which is 0.47% of the total expenditures.

Expenditures by Function

Category	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
PUBLIC SAFETY	\$5,000.00	\$5,000.00	0.00%
PUBLIC WORKS	\$1,168,459.00	\$1,065,698.00	-8.79%
Total Expenditures	\$1,173,459.00	\$1,070,698.00	-8.76%

Expenditures by Object Summary

Historical Expenditures by Object Summary



In FY2026, the Public Works budget totals \$1.1 million, reflecting an 8.76% decrease from the previous year's \$1.2 million. The largest expenditure category remains Professional Services, which increased by \$6,350 or 1.69% to \$381,250, now representing 35.61% of the total budget, up from 31.95% in FY2025.

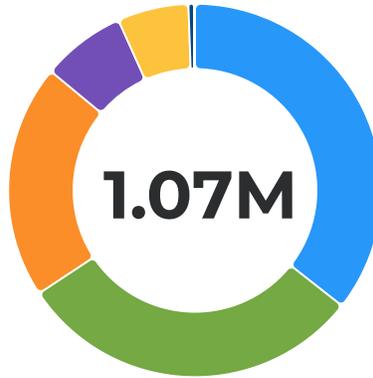
Salaries also saw a notable increase, rising by \$29,469 or 10.06% to \$322,260, accounting for 30.1% of the total budget compared to 24.95% the prior year. Employee Benefits increased modestly by \$2,810 or 3.74% to \$77,938, making up 7.28% of the budget.

Conversely, Repair & Maintenance experienced a significant decrease of \$117,990 or 35.2%, dropping to \$217,250 and comprising 20.29% of the total budget, down from 28.57%. Operating Supplies & Expenses declined by \$20,000 or 23.26% to \$66,000, representing 6.16% of the budget compared to 7.33% previously.

Training-Mileage-Meals expenditures fell sharply by \$3,000 or 85.71% to \$500, and Office Supplies decreased by \$400 or 44.44% to \$500. Other Expenses remained steady at \$5,000, maintaining a similar share of the budget.

Materials-Print and Capital Improvements remained at zero in FY2026, consistent with the prior year.

FY26 Expenditures by Object Summary



● PROFESSIONAL SERVICES	\$381,250	35.61%
● SALARIES	\$322,260	30.10%
● REPAIR & MAINTENANCE	\$217,250	20.29%
● EMPLOYEE BENEFITS	\$77,938	7.28%
● OP. SUPP. & EXPENSES	\$66,000	6.16%
● OTHER EXPENSES	\$5,000	0.47%
● TRAINING-MILEAGE-MEALS	\$500	0.05%
● OFFICE SUPPLIES	\$500	0.05%

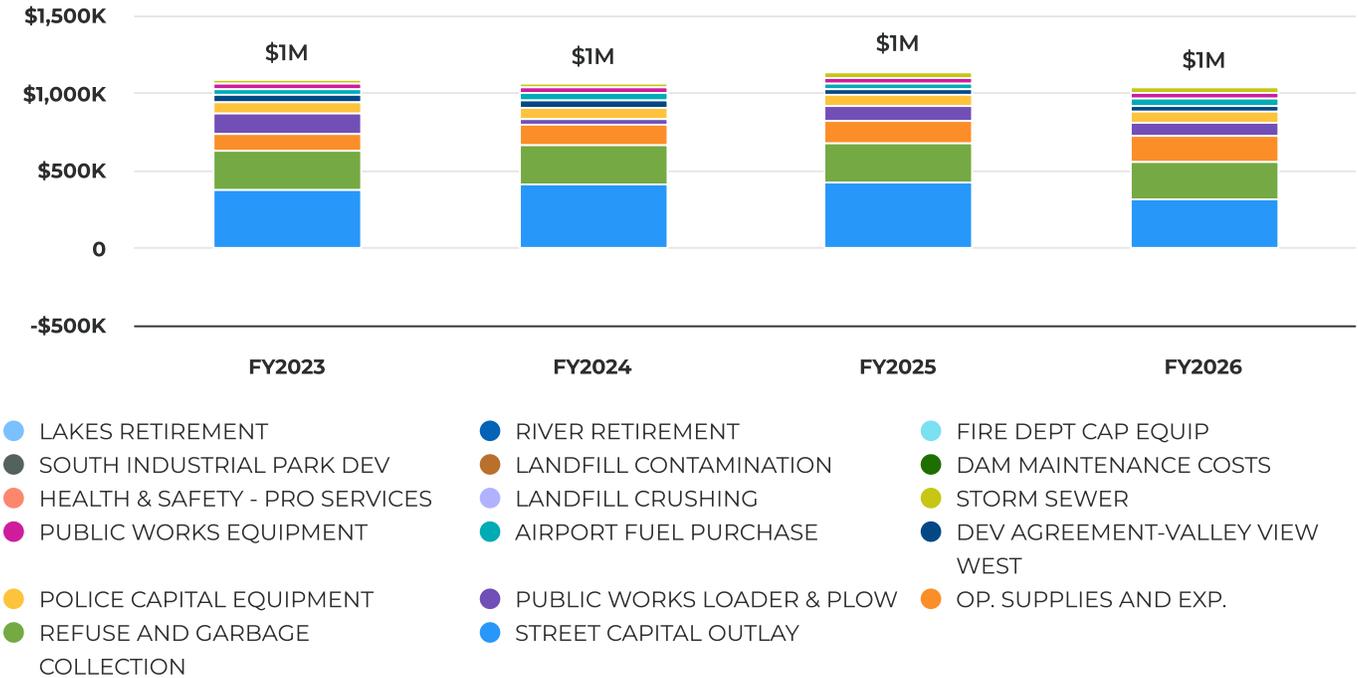
For the Public Works fiscal year expenditures by object summary, Professional Services account for \$381,250, representing 35.61% of the total. Salaries follow with \$322,260, which is 30.1%. Repair & Maintenance expenses total \$217,250, making up 20.29%. Employee Benefits are \$77,938, or 7.28% of the expenditures. Operating Supplies & Expenses amount to \$66,000, comprising 6.16%. Other Expenses are \$5,000, representing 0.47%. Both Office Supplies and Training-Mileage-Meals are \$500 each, each category constituting 0.05% of the total expenditures.

Expenditures by Object Summary

Category	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
SALARIES	\$251,178.00	\$292,791.00	\$322,260.00	10.06%
EMPLOYEE BENEFITS	\$56,527.00	\$75,128.00	\$77,938.00	3.74%
OFFICE SUPPLIES	\$1,689.00	\$900.00	\$500.00	-44.44%
PROFESSIONAL SERVICES	\$365,432.00	\$374,900.00	\$381,250.00	1.69%
MATERIALS-PRINT	\$4,757.00	-	-	-
TRAINING-MILEAGE-MEALS	\$991.00	\$3,500.00	\$500.00	-85.71%
OP. SUPP. & EXPENSES	\$67,102.00	\$86,000.00	\$66,000.00	-23.26%
REPAIR & MAINTENANCE	\$335,665.00	\$335,240.00	\$217,250.00	-35.20%
OTHER EXPENSES	\$4,289.00	\$5,000.00	\$5,000.00	0.00%
Total Expenditures	\$1,087,630.00	\$1,173,459.00	\$1,070,698.00	-8.76%

Expenditures by Group

Historical Expenditures by Group



In FY2026, the total Public Works budget decreased by 8.76% to \$1.1 million compared to FY2025. The largest expenditure category, Street Capital Outlay, declined significantly by 26.44%, dropping \$111,876 to \$311,244 and representing 29.07% of the total budget, down from 36.06% the previous year.

Refuse and Garbage Collection remained steady at \$248,500, maintaining its share at 23.21% of the total budget with no change from FY2025. Operating Supplies and Expenses increased by 12.09%, rising \$17,990 to \$166,784 and accounting for 15.58% of the budget, up from 12.68%.

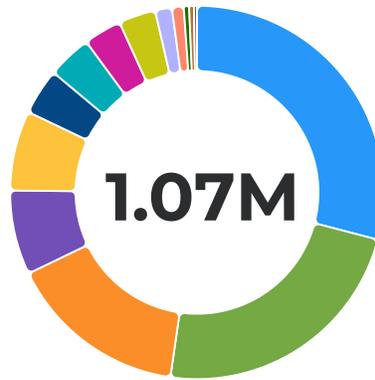
Public Works Loader & Plow expenditures decreased by 17.39%, falling \$16,495 to \$78,338, which is 7.32% of the total budget, down from 8.08%. Police Capital Equipment stayed constant at \$74,000, slightly increasing its budget share to 6.91% from 6.31%.

Airport Fuel Purchase saw a notable increase of 19.57%, rising \$7,017 to \$42,864 and representing 4% of the total budget, reversing the previous year's decline. Development Agreement - Valley View West increased by 22.69%, adding \$7,600 to reach \$41,100 and making up 3.84% of the budget.

Public Works Equipment decreased by 17.65%, dropping \$7,500 to \$35,000 and accounting for 3.27% of the total. Storm Sewer expenditures rose by 14.49%, increasing \$4,343 to \$34,318, which is 3.21% of the budget. Landfill Crushing increased significantly by 62.11%, adding \$5,900 to \$15,400 and representing 1.44% of the total budget.

Among other changes, Landfill Contamination funding was eliminated, decreasing by 100% from \$10,000 to zero. Health & Safety - Professional Services decreased by 13.73%, falling \$1,750 to \$11,000. South Industrial Park Development declined by 15.12%, reducing \$490 to \$2,750.

FY26 Expenditures by Group



● STREET CAPITAL OUTLAY	\$311,244	29.07%
● REFUSE AND GARBAGE COLLECTION	\$248,500	23.21%
● OP. SUPPLIES AND EXP.	\$166,784	15.58%
● PUBLIC WORKS LOADER & PLOW	\$78,338	7.32%
● POLICE CAPITAL EQUIPMENT	\$74,000	6.91%
● AIRPORT FUEL PURCHASE	\$42,864	4.00%
● DEV AGREEMENT-VALLEY VIEW WEST	\$41,100	3.84%
● PUBLIC WORKS EQUIPMENT	\$35,000	3.27%
● STORM SEWER	\$34,318	3.21%
● LANDFILL CRUSHING	\$15,400	1.44%
● HEALTH & SAFETY - PRO SERVICES	\$11,000	1.03%
● DAM MAINTENANCE COSTS	\$5,000	0.47%
● FIRE DEPT CAP EQUIP	\$4,400	0.41%
● SOUTH INDUSTRIAL PARK DEV	\$2,750	0.26%

For the fiscal year, the Public Works expenditures are distributed across several categories. STREET CAPITAL OUTLAY accounts for \$311,244, representing 29.07% of the total. REFUSE AND GARBAGE COLLECTION follows with \$248,500, or 23.21%. OP. SUPPLIES AND EXP. comprises \$166,784, which is 15.58% of the expenditures. PUBLIC WORKS LOADER & PLOW is allocated \$78,338, making up 7.32%. POLICE CAPITAL EQUIPMENT receives \$74,000, equating to 6.91%. AIRPORT FUEL PURCHASE is \$42,864, or 4%. DEV AGREEMENT-VALLEY VIEW WEST accounts for \$41,100, representing 3.84%. PUBLIC WORKS EQUIPMENT is \$35,000, which is 3.27%. STORM SEWER has \$34,318, or 3.21%. Lastly, LANDFILL CRUSHING is allocated \$15,400, making up 1.44% of the expenditures. Four smaller categories are not included in this summary.

Expenditures by Group

Category	Account ID	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted
DAM MAINTENANCE COSTS				
REPAIR & MAINTENANCE				
Dam Main Repairs and Maint	100-00-52500-350-000	-	\$5,000.00	\$5,000.00
Total DAM MAINTENANCE COSTS				
		-	\$5,000.00	\$5,000.00
HEALTH & SAFETY - PRO SERVICES				
PROFESSIONAL SERVICES				
HEALTH & SAFETY - PRO SERVICES	100-00-53405-210-000	\$3,166.00	\$4,000.00	\$3,500.00
TRAINING-MILEAGE-MEALS				
		-	\$750.00	-

Category	Account ID	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted
HEALTH & SAFETY- TRAVEL	100-00-53405-330-000	-	\$750.00	-
OP. SUPP. & EXPENSES		\$1,458.00	\$3,000.00	\$2,500.00
HEALTH & SAFETY- OP.SUP. & EXP	100-00-53405-340-000	\$1,458.00	\$3,000.00	\$2,500.00
OTHER EXPENSES		\$4,289.00	\$5,000.00	\$5,000.00
HEALTH & SAFETY- CLOTHING	100-00-53405-390-000	\$4,289.00	\$5,000.00	\$5,000.00
Total HEALTH & SAFETY - PRO SERVICES		\$8,913.00	\$12,750.00	\$11,000.00
OP. SUPPLIES AND EXP.				
SALARIES		\$109,091.00	\$116,531.00	\$140,470.00
PUBLIC WORKS PAYROLL- SALARIES	100-00-53410-110-000	\$107,882.00	\$116,531.00	\$138,603.00
PUBLIC WORKS OVERTIME	100-00-53410-111-000	\$1,209.00	-	\$1,867.00
EMPLOYEE BENEFITS		\$22,019.00	\$30,013.00	\$26,314.00
PUBLIC WORKS PAYROLL- EMP BEN	100-00-53410-130-000	\$8,186.00	\$12,999.00	\$13,460.00
PUBLIC WORKS PAYROLL- S.S	100-00-53410-131-000	\$6,311.00	\$7,225.00	\$6,219.00
PUBLIC WORKS PAYROLL- MEDIC	100-00-53410-132-000	\$1,476.00	\$1,690.00	-
PUBLIC WORKS PAYROLL- RETIRE	100-00-53410-133-000	\$6,046.00	\$8,099.00	\$6,635.00
TRAINING-MILEAGE-MEALS		\$66.00	\$2,250.00	-
PW TRAVEL/TRAINING	100-00-53410-330-000	\$66.00	\$2,250.00	-
Total OP. SUPPLIES AND EXP.		\$131,176.00	\$148,794.00	\$166,784.00
PUBLIC WORKS EQUIPMENT				
OP. SUPP. & EXPENSES		\$1,575.00	\$8,500.00	\$5,000.00
MACH. & EQUIP.- OP.SUP. & EXP.	100-00-53411-340-000	\$1,575.00	\$8,500.00	\$5,000.00
REPAIR & MAINTENANCE		\$27,344.00	\$34,000.00	\$30,000.00
MACH. & EQUIP.-REPAIR & MAINT.	100-00-53411-350-000	\$27,344.00	\$30,000.00	\$30,000.00
MACH. & EQUIP. VEHICLE MAINT.	100-00-53411-360-000	-	\$4,000.00	-
Total PUBLIC WORKS EQUIPMENT		\$28,919.00	\$42,500.00	\$35,000.00
DEV AGREEMENT-VALLEY VIEW WEST				
PROFESSIONAL SERVICES		\$14,578.00	\$8,000.00	\$15,100.00
GARAGES - ELEC.	100-00-53412-220-000	\$12,578.00	\$6,000.00	\$13,000.00
GARAGES - W.& S. UTILITY	100-00-53412-221-000	\$2,000.00	\$2,000.00	\$2,100.00
OP. SUPP. & EXPENSES		\$28,510.00	\$20,000.00	\$20,000.00
GARAGES - OP.SUP.& EXP.	100-00-53412-340-000	\$28,510.00	\$20,000.00	\$20,000.00
REPAIR & MAINTENANCE		\$4,190.00	\$5,500.00	\$6,000.00

Category	Account ID	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted
GARAGES - REPAIR & MAINT.	100-00-53412-350-000	\$4,190.00	\$5,500.00	\$6,000.00
Total DEV AGREEMENT-VALLEY VIEW WEST		\$47,278.00	\$33,500.00	\$41,100.00
STREET CAPITAL OUTLAY				
SALARIES		\$102,913.00	\$109,797.00	\$118,348.00
STREET MAINT. - SALARIES	100-00-53413-110-000	\$102,660.00	\$109,797.00	\$117,958.00
STREET MAINT. - OVERTIME	100-00-53413-111-000	\$253.00	-	\$390.00
EMPLOYEE BENEFITS		\$27,027.00	\$28,223.00	\$32,896.00
ST. MAINT. - BENEFITS	100-00-53413-130-000	\$12,670.00	\$12,248.00	\$16,974.00
ST. MAINT. - S.S.	100-00-53413-131-000	\$5,834.00	\$6,807.00	\$7,696.00
ST. MAINT. - MEDIC	100-00-53413-132-000	\$1,364.00	\$1,592.00	-
ST. MAINT. - RETIRE.	100-00-53413-133-000	\$7,159.00	\$7,576.00	\$8,226.00
OFFICE SUPPLIES		-	\$100.00	-
ST. MAINT. - OFFICE SUP.	100-00-53413-310-000	-	\$100.00	-
OP. SUPP. & EXPENSES		\$15,223.00	\$25,000.00	\$20,000.00
ST. MAINT. - OP. SUP. & EXP.	100-00-53413-340-000	\$15,223.00	\$25,000.00	\$20,000.00
REPAIR & MAINTENANCE		\$263,505.00	\$260,000.00	\$140,000.00
ST. MAINT. - REPAIR & MAINT.	100-00-53413-350-000	\$263,505.00	\$260,000.00	\$140,000.00
Total STREET CAPITAL OUTLAY		\$408,668.00	\$423,120.00	\$311,244.00
PUBLIC WORKS LOADER & PLOW				
SALARIES		\$21,322.00	\$47,579.00	\$43,183.00
SNOW & ICE- SALARIES	100-00-53414-110-000	\$16,173.00	\$47,579.00	\$35,234.00
SNOW & ICE - OVERTIME	100-00-53414-111-000	\$5,149.00	-	\$7,949.00
EMPLOYEE BENEFITS		\$3,822.00	\$12,254.00	\$13,155.00
SNOW & ICE - BENEFITS	100-00-53414-130-000	\$1,684.00	\$5,307.00	\$6,046.00
SNOW & ICE - S.S.	100-00-53414-131-000	\$906.00	\$2,950.00	\$3,118.00
SNOW & ICE- MEDIC	100-00-53414-132-000	\$212.00	\$690.00	-
SNOW & ICE - RETIRE.	100-00-53414-133-000	\$1,020.00	\$3,307.00	\$3,991.00
PROFESSIONAL SERVICES		-	\$15,000.00	\$12,000.00
SNOW & ICE - PRO. SERVICE	100-00-53414-210-000	-	\$15,000.00	\$12,000.00
OP. SUPP. & EXPENSES		\$12,947.00	\$20,000.00	\$10,000.00
SNOW & ICE OP. SUP. & EXP.	100-00-53414-340-000	\$12,947.00	\$20,000.00	\$10,000.00

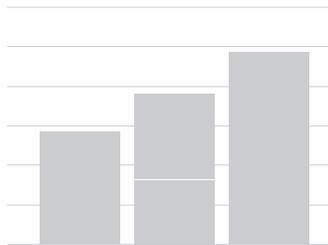
Category	Account ID	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted
Total PUBLIC WORKS LOADER & PLOW		\$38,091.00	\$94,833.00	\$78,338.00
SOUTH INDUSTRIAL PARK DEV				
PROFESSIONAL SERVICES		\$888.00	\$2,000.00	\$1,000.00
TRAFFIC SIGNS - ELEC.	100-00-53415-220-000	\$888.00	\$2,000.00	\$1,000.00
OP. SUPP. & EXPENSES		\$38.00	-	-
TRAFFIC SIGNS OP. SUP. & EXP.	100-00-53415-340-000	\$38.00	-	-
REPAIR & MAINTENANCE		\$15.00	\$1,240.00	\$1,750.00
TRAFFIC SIGNS - REPAIR & MAINT	100-00-53415-350-000	-\$225.00	\$1,000.00	\$1,500.00
TRAFFIC SIGNS RENT OF LAND	100-00-53415-380-000	\$240.00	\$240.00	\$250.00
Total SOUTH INDUSTRIAL PARK DEV		\$941.00	\$3,240.00	\$2,750.00
FIRE DEPT CAP EQUIP				
PROFESSIONAL SERVICES		-	\$400.00	\$400.00
BRIDGE/CULVERT- PRO. SERVICE	100-00-53416-210-000	-	\$400.00	\$400.00
REPAIR & MAINTENANCE		-	\$1,500.00	\$4,000.00
BRIDGE/CULVERT -REPAIR & MAINT	100-00-53416-350-000	-	\$1,500.00	\$4,000.00
Total FIRE DEPT CAP EQUIP		-	\$1,900.00	\$4,400.00
POLICE CAPITAL EQUIPMENT				
PROFESSIONAL SERVICES		\$71,342.00	\$70,000.00	\$72,000.00
ST. LIGHTING- ELECTRICITY	100-00-53420-220-000	\$71,342.00	\$70,000.00	\$72,000.00
REPAIR & MAINTENANCE		\$474.00	\$4,000.00	\$2,000.00
ST. LIGHTING- REPAIR & MAINT.	100-00-53420-350-000	\$474.00	\$4,000.00	\$2,000.00
Total POLICE CAPITAL EQUIPMENT		\$71,816.00	\$74,000.00	\$74,000.00
STORM SEWER				
SALARIES		\$15,033.00	\$15,884.00	\$17,119.00
STORM SEWER- SALARIES	100-00-53440-110-000	\$14,703.00	\$15,884.00	\$16,609.00
STORM SEWER- OVERTIME	100-00-53440-111-000	\$330.00	-	\$510.00
EMPLOYEE BENEFITS		\$3,348.00	\$4,091.00	\$4,699.00
STORM SEWER- BENEFITS	100-00-53440-130-000	\$1,290.00	\$1,772.00	\$2,390.00
STORM SEWER- S.S.	100-00-53440-131-000	\$846.00	\$985.00	\$1,118.00
STORM SEWER- MEDIC	100-00-53440-132-000	\$198.00	\$230.00	-
STORM SEWER-RETIRE.	100-00-53440-133-000	\$1,014.00	\$1,104.00	\$1,191.00
OP. SUPP. & EXPENSES		\$2,496.00	\$5,000.00	\$5,000.00
STORM SEWER-OP.SUP. & EXP.	100-00-53440-340-000	\$2,496.00	\$5,000.00	\$5,000.00

Category	Account ID	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted
REPAIR & MAINTENANCE		\$5,668.00	\$5,000.00	\$7,500.00
STORM SEWER-REPAIRS	100-00-53440-350-000	\$5,668.00	\$5,000.00	\$7,500.00
Total STORM SEWER		\$26,545.00	\$29,975.00	\$34,318.00
AIRPORT FUEL PURCHASE				
SALARIES		\$2,819.00	\$3,000.00	\$3,140.00
AIRPORT- SALARIES	100-00-53510-110-000	\$2,819.00	\$3,000.00	\$3,140.00
EMPLOYEE BENEFITS		\$311.00	\$547.00	\$874.00
AIRPORT- BENEFITS	100-00-53510-130-000	\$70.00	\$110.00	\$452.00
AIRPORT- S.S.	100-00-53510-131-000	\$172.00	\$186.00	\$204.00
AIRPORT- MEDIC	100-00-53510-132-000	\$40.00	\$44.00	-
AIRPORT- RETIRE.	100-00-53510-133-000	\$29.00	\$207.00	\$218.00
OFFICE SUPPLIES		\$1,689.00	\$800.00	\$500.00
AIRPORT- OFFICE SUPPLIES	100-00-53510-310-000	\$1,689.00	\$800.00	\$500.00
PROFESSIONAL SERVICES		\$5,214.00	\$9,000.00	\$14,850.00
AIRPORT- PRO.SERVICES	100-00-53510-210-000	\$2,532.00	\$6,000.00	\$11,850.00
AIRPORT- ELECTRICITY	100-00-53510-220-000	\$2,682.00	\$3,000.00	\$3,000.00
MATERIALS-PRINT		\$4,757.00	-	-
AIRPORT-PUB/SUB/DUES	100-00-53510-320-000	\$4,757.00	-	-
TRAINING-MILEAGE-MEALS		\$925.00	\$500.00	\$500.00
AIRPORT- TRAVEL	100-00-53510-330-000	\$925.00	\$500.00	\$500.00
OP. SUPP. & EXPENSES		\$1,972.00	\$3,000.00	\$2,000.00
AIRPORT- OP.SUP. & EXP.	100-00-53510-340-000	\$1,972.00	\$3,000.00	\$2,000.00
REPAIR & MAINTENANCE		\$34,469.00	\$19,000.00	\$21,000.00
AIRPORT- REPAIRS & MAINT.	100-00-53510-350-000	\$7,035.00	\$3,000.00	\$3,000.00
AIRPORT FUEL PURCHASE	100-00-53510-360-000	\$27,434.00	\$16,000.00	\$18,000.00
Total AIRPORT FUEL PURCHASE		\$52,156.00	\$35,847.00	\$42,864.00
REFUSE AND GARBAGE COLLECTION				
PROFESSIONAL SERVICES		\$255,271.00	\$248,500.00	\$248,500.00
REFUSE - PRO. SERVICE	100-00-53620-210-000	\$255,271.00	\$248,500.00	\$248,500.00
Total REFUSE AND GARBAGE COLLECTION		\$255,271.00	\$248,500.00	\$248,500.00
LANDFILL CRUSHING				
PROFESSIONAL SERVICES		\$13,223.00	\$8,000.00	\$13,900.00
LANDFILL - PRO. SERVICE	100-00-53630-210-000	\$6,305.00	-	\$6,400.00

Category	Account ID	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted
LANDFILL - ELECTRICITY	100-00-53630-220-000	\$6,918.00	\$8,000.00	\$7,500.00
OP. SUPP. & EXPENSES		\$2,883.00	\$1,500.00	\$1,500.00
LANDFILL - OP.SUP. & EXP.	100-00-53630-340-000	\$2,883.00	\$1,500.00	\$1,500.00
Total LANDFILL CRUSHING		\$16,106.00	\$9,500.00	\$15,400.00
LANDFILL CONTAMINATION				
PROFESSIONAL SERVICES		\$1,750.00	\$10,000.00	-
LANDFILL CONTAM.-PRO.SERVICE	100-00-53631-210-000	\$1,750.00	\$10,000.00	-
Total LANDFILL CONTAMINATION		\$1,750.00	\$10,000.00	-
Total Expenditures		\$1,087,630.00	\$1,173,459.00	\$1,070,698.00

Revenue Summary

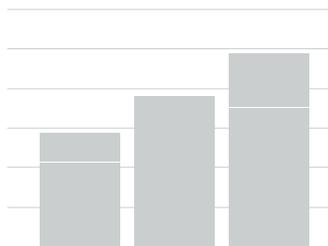
Historical Revenues Across Department



 No data available

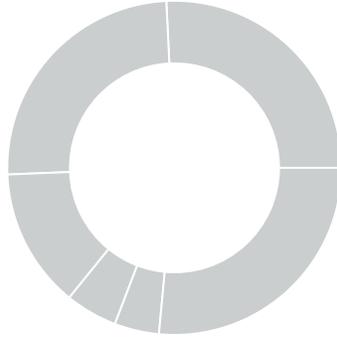
Revenues by Fund Summary

Historical Revenues by Fund Summary



 No data available

FY26 Revenues by Fund Summary



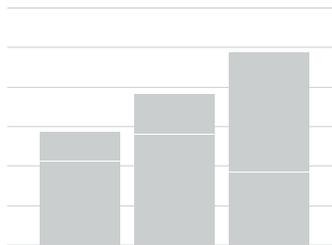
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Revenues by Fund Summary



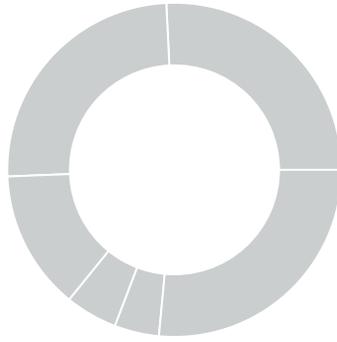
Revenues by Fund

Historical Revenues by Fund



 No data available

FY26 Revenues by Fund



 No data available

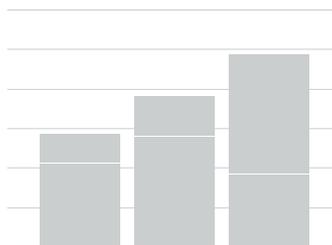
Revenues by Fund



 No data available

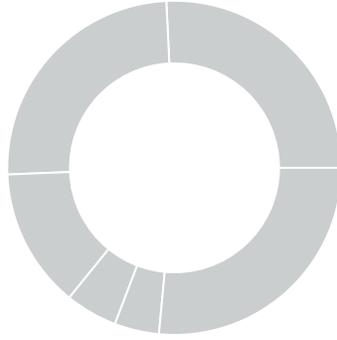
Revenues by Revenue Grouping

Historical Revenues by Revenue Grouping



 No data available

FY26 Revenues by Revenue Grouping



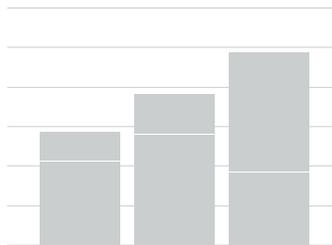
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Revenues by Revenue Grouping



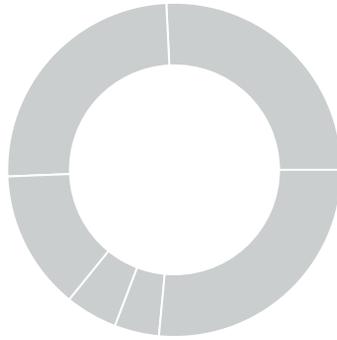
Revenues by Object

Historical Revenues by Object



 No data available

FY26 Revenues by Object



No data available

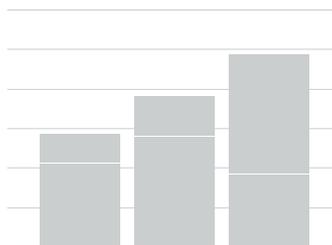
Revenues by Object



No data available

Revenues by Department

Historical Revenues by Department



No data available

Parks, Recreation, and Culture

Department Overview

The Parks, Recreation and Culture Department (currently managed under Public Works) oversees the maintenance and inspection of the City's municipal parks, trails, and green spaces. The department ensures these areas remain welcoming and safe for all residents and visitors.

Mission Statement

The department is dedicated to enhancing the quality of life for Amery residents by promoting community wellness and providing high-quality recreational spaces. We are committed to the stewardship of public resources and the sustainability of our natural environments.

Core Services

- **Parks & Grounds:** Upkeep of city parks, including mowing, landscaping, and general maintenance.
- **Recreational Infrastructure:** Maintenance of playgrounds, trails, and public green spaces.
- **Community Events Support:** Working in all seasons to ensure parks are ready for community use and special events.

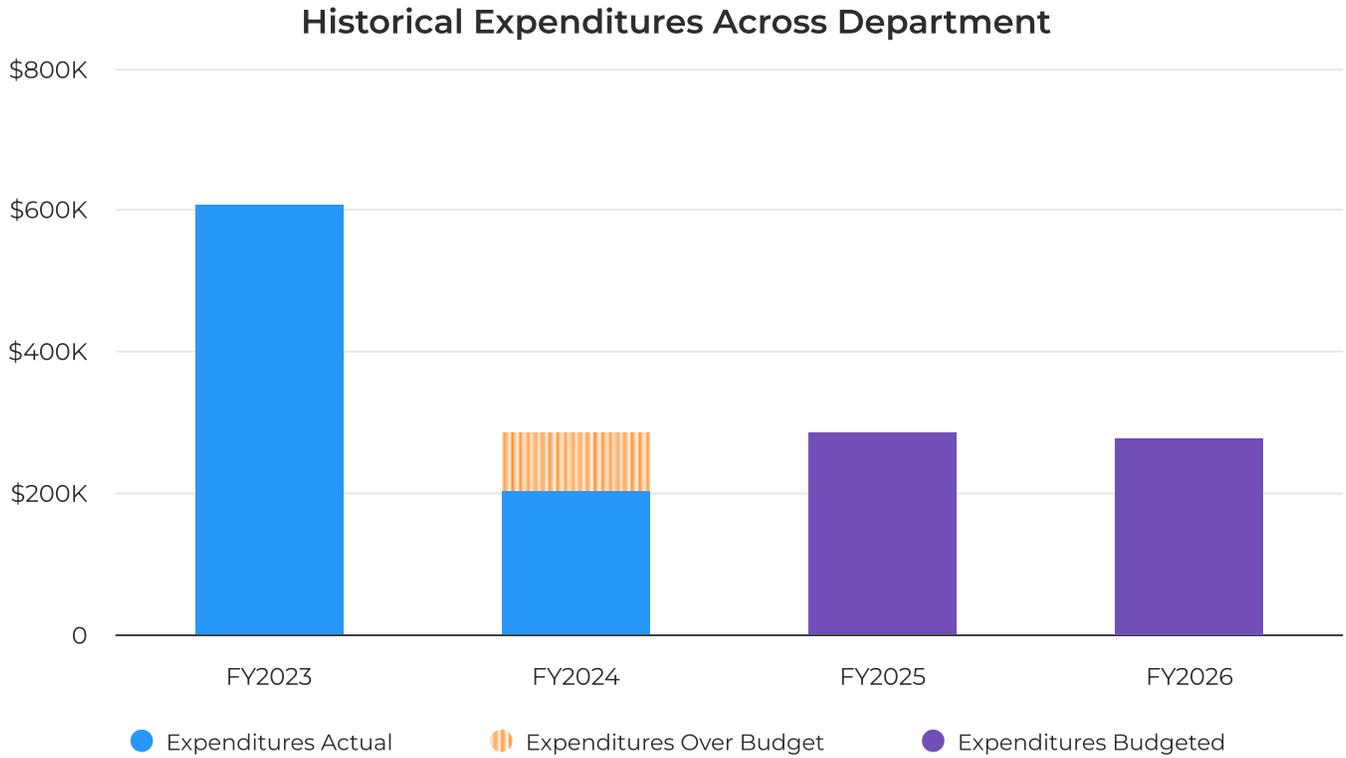
Staffing

Operations are led by the Director of Public Works and specifically supported by a Parks Supervisor and three seasonal parks employees.

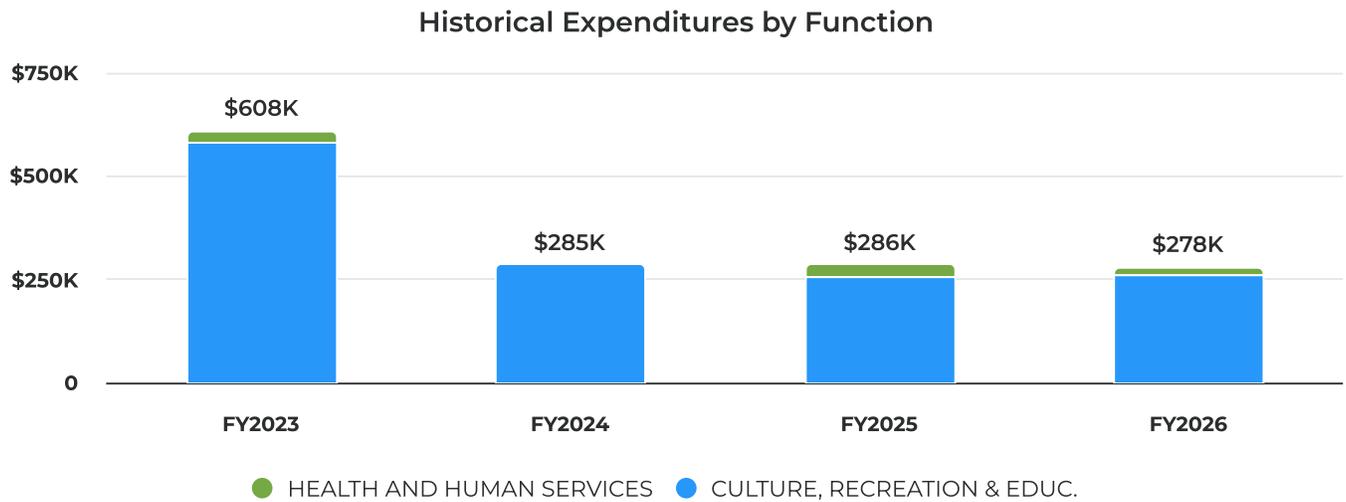
2026 Budget Priorities

- **Park Improvements:** Updating playgrounds and maintaining city trails to support recreation and community wellness.
- **Infrastructure Sustainability:** Ensuring that parks and green spaces are maintained to a high standard for long-term community vitality.
- **New Playground Installation:** Addition of a small-child focused playground at South Twin Park.

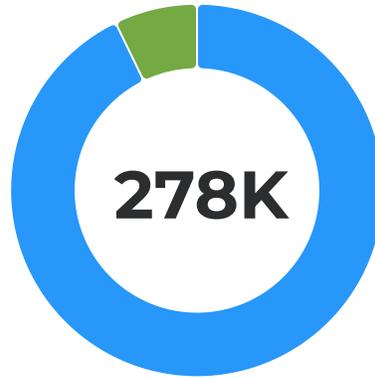
Expenditure Summary



Expenditures by Function



FY26 Expenditures by Function



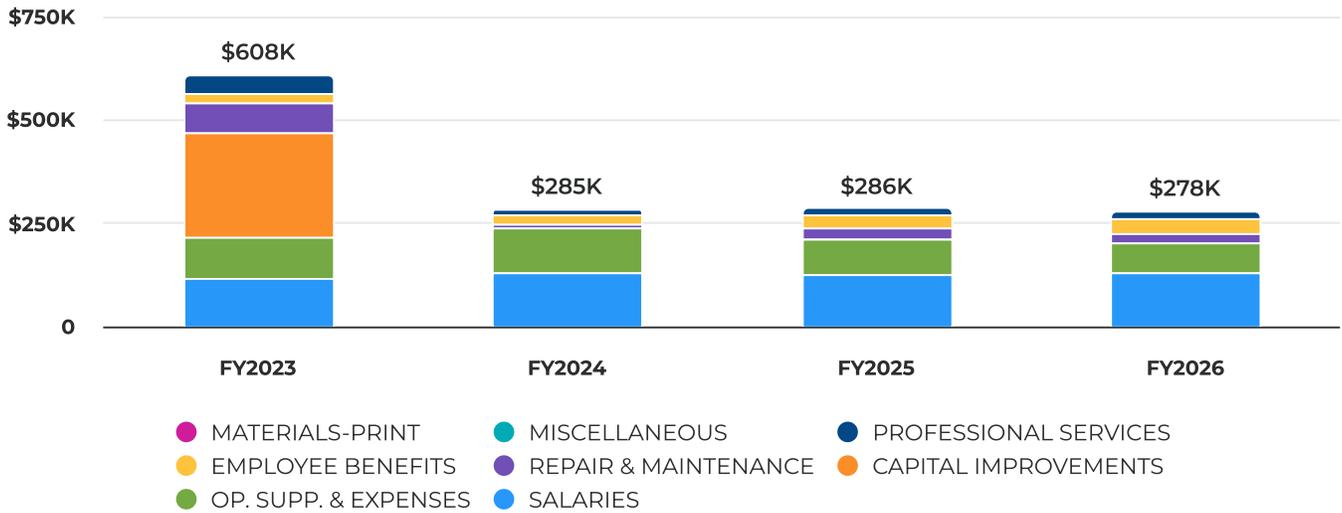
● CULTURE, RECREATION & EDUC.	\$258,317	92.81%
● HEALTH AND HUMAN SERVICES	\$20,000	7.19%

Expenditures by Function

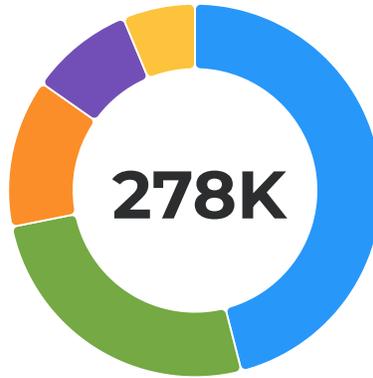
Category	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
HEALTH AND HUMAN SERVICES	\$29,320.00	\$20,000.00	-31.79%
CULTURE, RECREATION & EDUC.	\$256,485.00	\$258,317.00	0.71%
Total Expenditures	\$285,805.00	\$278,317.00	-2.62%

Expenditures by Object Summary

Historical Expenditures by Object Summary



FY26 Expenditures by Object Summary



● SALARIES	\$128,015	46.00%
● OP. SUPP. & EXPENSES	\$72,000	25.87%
● EMPLOYEE BENEFITS	\$35,827	12.87%
● REPAIR & MAINTENANCE	\$25,000	8.98%
● PROFESSIONAL SERVICES	\$17,475	6.28%

Expenditures by Object Summary

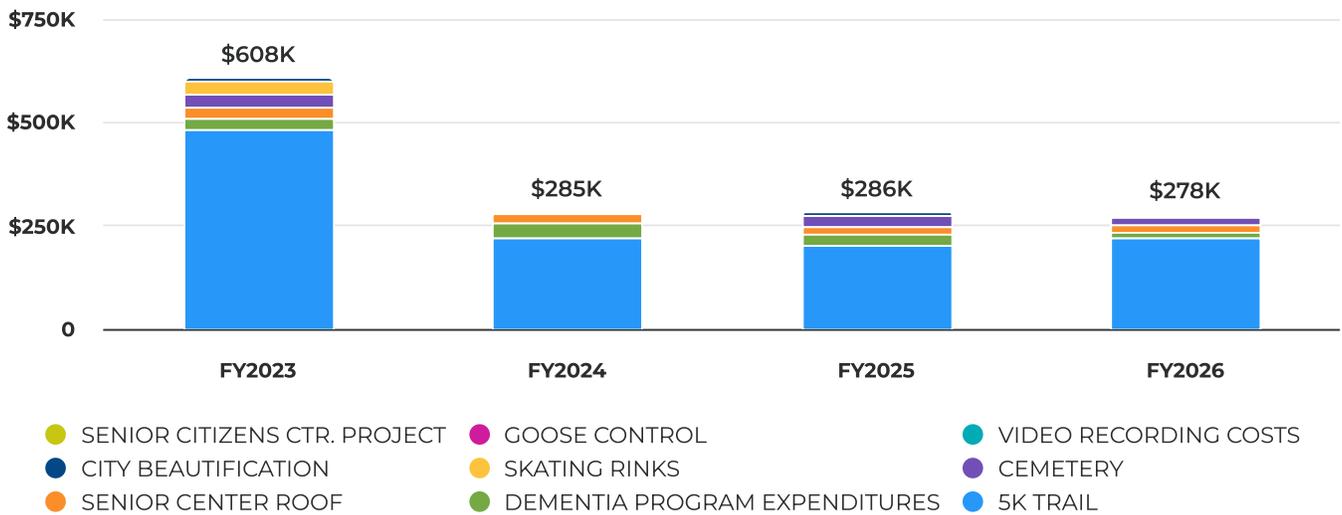
Category	Account ID	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
MISCELLANEOUS					
GOOSE CONTROL		\$2,700.00	-	-	0.00%
GOOSE CONTROL	100-00-55214-000-000	\$2,700.00	-	-	0.00%
Total MISCELLANEOUS		\$2,700.00	-	-	0.00%
SALARIES					
CEMETERY		\$198.01	-	-	-
CEMETERY - SALARIES	100-00-54910-110-000	\$198.01	-	-	-
5K TRAIL		\$110,690.00	\$109,797.00	\$124,036.00	12.97%
PARKS - SALARIES	100-00-55200-110-000	\$110,644.00	\$109,797.00	\$123,964.00	12.90%
PARKS - OVERTIME	100-00-55200-111-000	\$46.00	-	\$72.00	-
DEMENTIA PROGRAM EXPENDITURES		\$16,293.00	\$14,640.00	\$3,979.00	-72.82%
CELEBRATIONS - SALARIES	100-00-55300-110-000	\$16,293.00	\$14,640.00	\$3,979.00	-72.82%
Total SALARIES		\$127,181.01	\$124,437.00	\$128,015.00	2.88%
EMPLOYEE BENEFITS					
CEMETERY		\$41.06	-	-	-
CEMETERY - BENEFITS	100-00-54910-130-000	\$13.67	-	-	-
CEMETERY - S.S.	100-00-54910-131-000	\$11.13	-	-	-
CEMETERY - MEDICARE	100-00-54910-132-000	\$2.60	-	-	-

Category	Account ID	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
CEMETERY - RETIREMENT	100-00-54910-133-000	\$13.66	-	-	-
5K TRAIL		\$18,924.00	\$28,278.00	\$34,720.00	22.78%
PARKS - BENEFITS	100-00-55200-130-000	\$6,558.00	\$12,248.00	\$17,941.00	46.48%
PARKS - S.S.	100-00-55200-131-000	\$6,468.00	\$6,807.00	\$8,109.00	19.13%
PARKS - MEDIC	100-00-55200-132-000	\$1,513.00	\$1,592.00	-	-
PARKS - RETIRE.	100-00-55200-133-000	\$4,385.00	\$7,631.00	\$8,670.00	13.62%
DEMENTIA PROGRAM EXPENDITURES		\$3,953.00	\$3,770.00	\$1,107.00	-70.64%
CELEBRATIONS - BENEFITS	100-00-55300-130-000	\$1,555.00	\$1,633.00	\$573.00	-64.91%
CELEBRATIONS - S.S.	100-00-55300-131-000	\$984.00	\$908.00	\$258.00	-71.59%
CELEBRATIONS - MEDIC	100-00-55300-132-000	\$230.00	\$212.00	-	-
CELEBRATIONS - RETIRE.	100-00-55300-133-000	\$1,184.00	\$1,017.00	\$276.00	-72.86%
Total EMPLOYEE BENEFITS		\$22,918.06	\$32,048.00	\$35,827.00	11.79%
PROFESSIONAL SERVICES					
CEMETERY		\$185.40	-	-	-
CEMETERY - ELECTRICITY	100-00-54910-220-000	\$185.40	-	-	-
5K TRAIL		\$11,968.00	\$12,500.00	\$12,875.00	3.00%
PARKS - ELECTRICITY	100-00-55200-220-000	\$6,706.00	\$8,000.00	\$8,240.00	3.00%
PARKS - W, & S, UTILITY	100-00-55200-221-000	\$5,262.00	\$4,500.00	\$4,635.00	3.00%
VIDEO RECORDING COSTS		-	\$4,600.00	\$4,600.00	0.00%
VIDEO RECORD.- PRO. SERVICE	100-00-55470-210-000	-	\$4,600.00	\$4,600.00	0.00%
Total PROFESSIONAL SERVICES		\$12,153.40	\$17,100.00	\$17,475.00	2.19%
MATERIALS-PRINT					
5K TRAIL		\$153.00	\$400.00	-	-
PARKS - PUB/SUB/DUES	100-00-55200-320-000	\$153.00	\$400.00	-	-
Total MATERIALS-PRINT		\$153.00	\$400.00	-	-
OP. SUPP. & EXPENSES					
CEMETERY		-	\$29,320.00	\$20,000.00	-31.79%
CEMETERY	100-00-54910-340-000	-	\$29,320.00	\$20,000.00	-31.79%
SENIOR CENTER ROOF		\$25,272.00	\$15,000.00	\$15,000.00	0.00%
SENIOR CTR.-OP. SUP. & EXP.	100-00-55140-340-000	\$25,272.00	\$15,000.00	\$15,000.00	0.00%
5K TRAIL		\$67,414.00	\$30,000.00	\$27,000.00	-10.00%

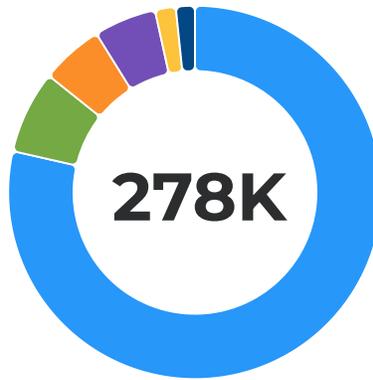
Category	Account ID	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
PARKS - OP. SUP. & EXP.	100-00-55200-340-000	\$67,414.00	\$30,000.00	\$26,000.00	-13.33%
CHRISTMAS DECOTRATIONS	100-00-55200-345-000	-	-	\$1,000.00	-
DEMENTIA PROGRAM EXPENDITURES		\$15,576.00	\$10,500.00	\$10,000.00	-4.76%
CELEBRATIONS - OP.SUP. & EXP.	100-00-55300-340-000	\$15,576.00	\$10,500.00	\$10,000.00	-4.76%
Total OP. SUPP. & EXPENSES		\$108,262.00	\$84,820.00	\$72,000.00	-15.11%
REPAIR & MAINTENANCE					
SENIOR CENTER ROOF		\$207.00	\$500.00	-	-
SENIOR CTR. - REPAIRS & MAINT.	100-00-55140-350-000	\$207.00	\$500.00	-	-
CITY BEAUTIFICATION		\$2,026.00	\$6,500.00	\$5,000.00	-23.08%
CITY BEAUTIFICATION	100-00-55180-350-000	\$2,026.00	\$6,500.00	\$5,000.00	-23.08%
5K TRAIL		\$9,608.00	\$20,000.00	\$20,000.00	0.00%
PARKS - REPAIRS & MAINT.	100-00-55200-350-000	\$9,608.00	\$20,000.00	\$20,000.00	0.00%
Total REPAIR & MAINTENANCE		\$11,841.00	\$27,000.00	\$25,000.00	-7.41%
Total Expenditures		\$285,208.47	\$285,805.00	\$278,317.00	-2.62%

Expenditures by Group

Historical Expenditures by Group



FY26 Expenditures by Group



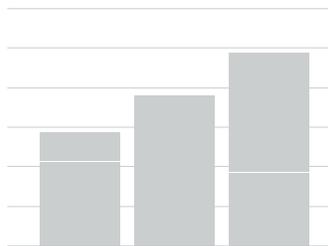
5K TRAIL	\$218,631	78.55%
CEMETERY	\$20,000	7.19%
DEMENTIA PROGRAM EXPENDITURES	\$15,086	5.42%
SENIOR CENTER ROOF	\$15,000	5.39%
CITY BEAUTIFICATION	\$5,000	1.80%
VIDEO RECORDING COSTS	\$4,600	1.65%

Expenditures by Group

Category	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
CEMETERY	\$424.47	\$29,320.00	\$20,000.00	-31.79%
SENIOR CENTER ROOF	\$25,479.00	\$15,500.00	\$15,000.00	-3.23%
CITY BEAUTIFICATION	\$2,026.00	\$6,500.00	\$5,000.00	-23.08%
5K TRAIL	\$218,757.00	\$200,975.00	\$218,631.00	8.79%
GOOSE CONTROL	\$2,700.00	-	-	0.00%
DEMENTIA PROGRAM EXPENDITURES	\$35,822.00	\$28,910.00	\$15,086.00	-47.82%
VIDEO RECORDING COSTS	-	\$4,600.00	\$4,600.00	0.00%
Total Expenditures	\$285,208.47	\$285,805.00	\$278,317.00	-2.62%

Revenue Summary

Historical Revenues Across Department



Amery Area Public Library

Department Overview

The Amery Area Public Library is the welcoming heart of the community and, as a cornerstone institution, provides opportunities and support for civic involvement, learning, discovery, creativity, and connection for all community members.

Mission Statement Amery Area Public Library enriches the community by connecting people to information, ideas, and experiences.

Core Services

The Public Library provides a full range of services, including:

- **Circulation of library materials:** providing access to print, electronic, and other formats of materials through the library's own collection as well as participation in the MORE consortium, MORE catalog and WISCAT.
- **Outreach and Community Partnerships:** being part of community events, seeking out sustainable partnerships with local businesses, the School District of Amery, community organizations such as the Amery Area Historical Society & Museum and other municipal departments.
- **Alternate access to library materials and services:** providing access to materials outside of regular business hours via the 24/7 Book Locker, bringing library materials to community events via the Book Bike, providing a Home Delivery service, and satellite checkout locations such as the School District of Amery's Clubhouse.
- **Programming:** providing educational and entertaining programming, including early literacy programming, technology training, JobPod access, as well as weekend and evening events.

Staffing

The department is led by the Library Director Heather Wiarda and supported by a team of two full-time librarians and a part-time staff of 12. The Library's collaborative team commits itself to using our mission and values to guide our daily work and commitment to serve all people in our community.

Service to the Community

The Amery Police Department emphasizes proactive policing and community partnerships. Officers regularly engage with residents to address concerns before they escalate into larger issues. The department also prioritizes traffic safety, drug prevention, and youth outreach, recognizing that long-term community well-being depends on both enforcement and education.

2026 Budget Priorities

For the 2026 fiscal year, the department's budget supports:

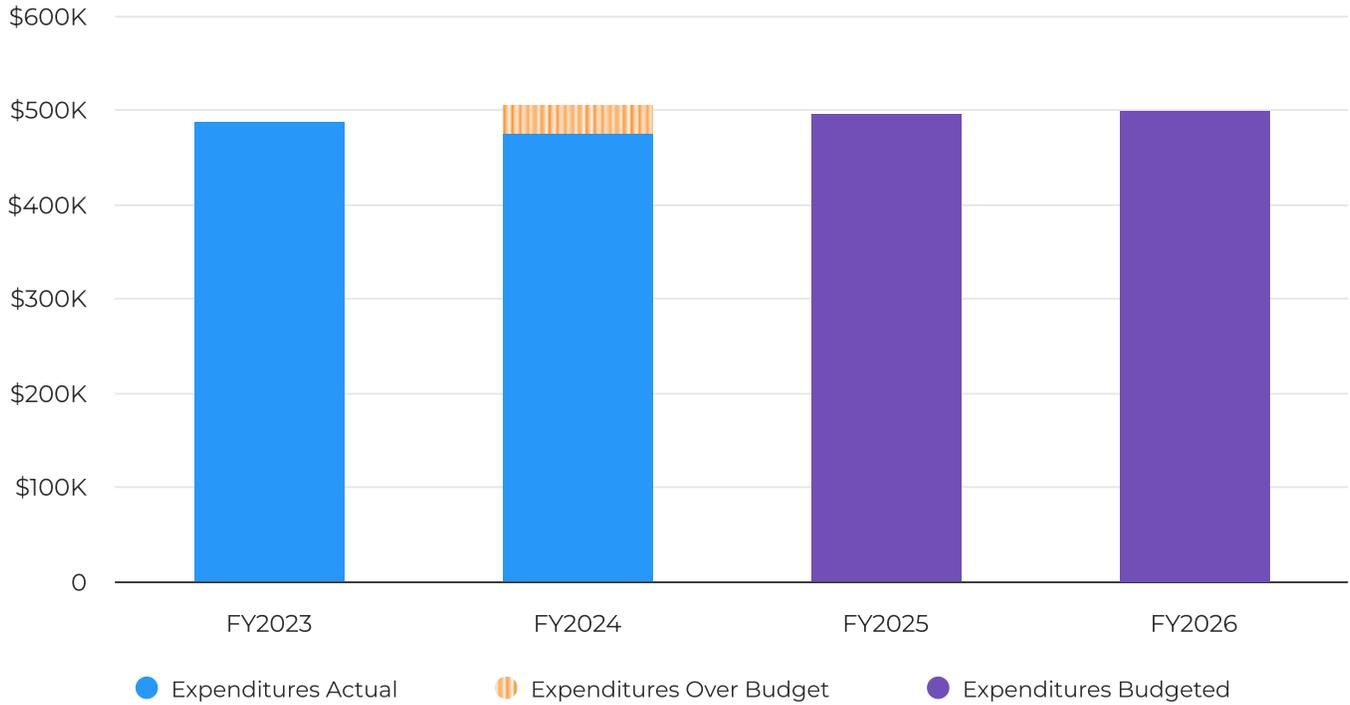
- Maintaining current staffing levels to ensure the highest levels of customer service
- Continuing investment in continuing education for full-time and part-time staff
- Maintaining a current and relevant collection of circulating materials, including print, audiovisual, and nontraditional formats.

Conclusion

The Amery Area Public Library remains committed to providing information, ideas, and services to members of the Amery community. The 2026 budget reflects the library's mission and values of accessibility, service to the community, maintaining a welcoming environment, and the continuous pursuit of growth and development.

Expenditure Summary

Historical Expenditures Across Department

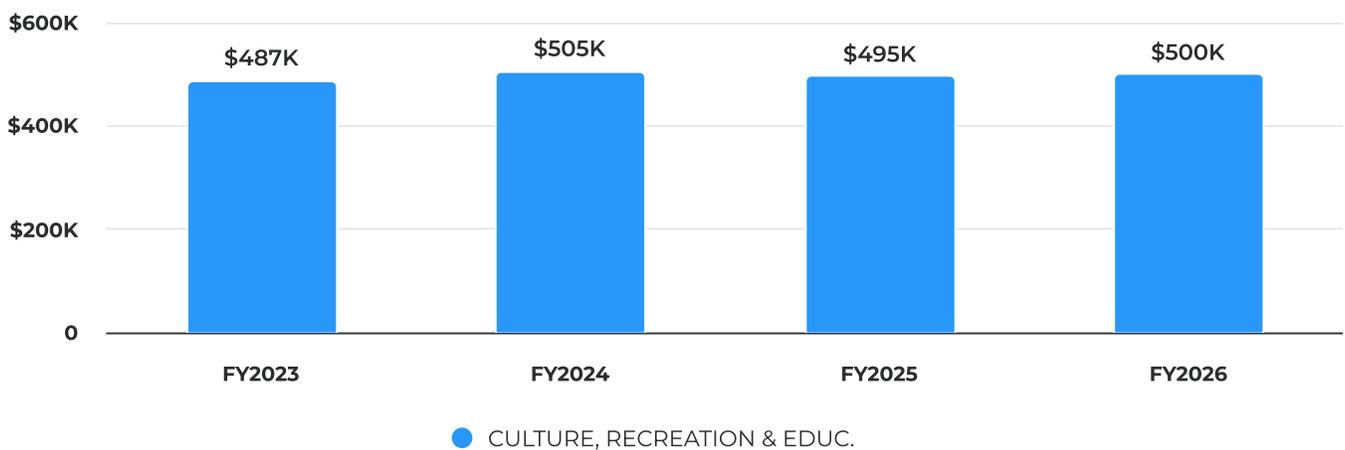


For FY2025, the Amery Area Public Library's total budgeted expenditures are \$495,258, representing a 4.09% increase from the prior period. This indicates a moderate rise in overall spending compared to the previous budget year.

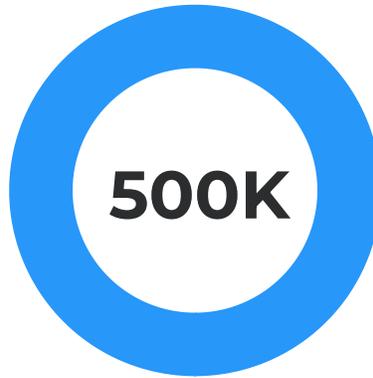
In FY2026, the budgeted expenditures further increase to \$499,708, which is a 0.9% rise from FY2025. This shows a smaller growth rate in expenditures compared to the previous year's increase, continuing the trend of incremental budget growth.

Expenditures by Function

Historical Expenditures by Function



FY26 Expenditures by Function



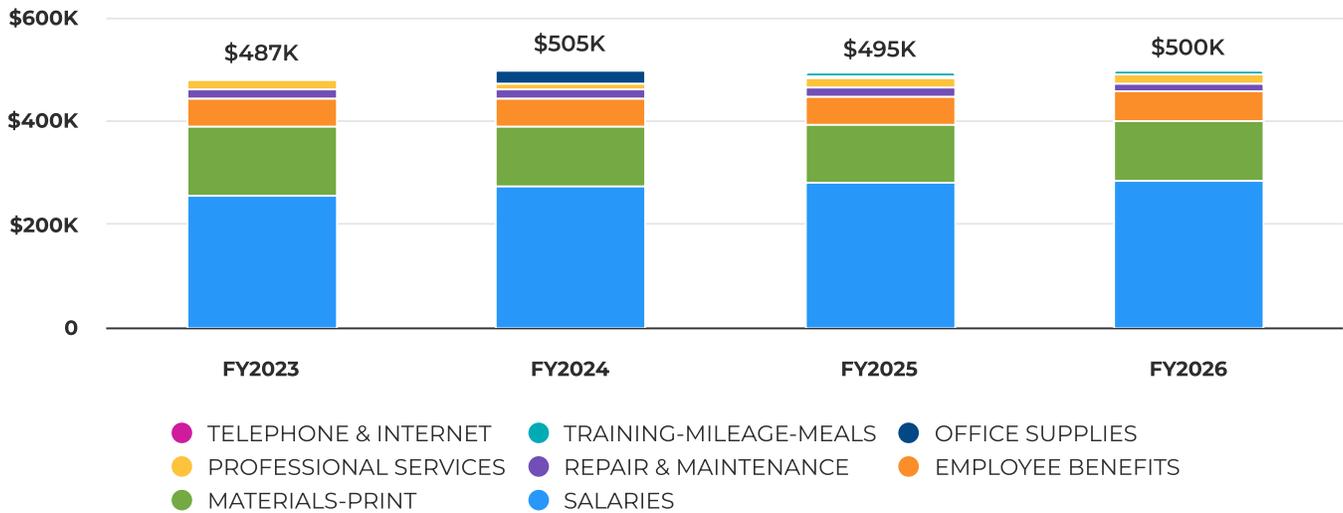
● CULTURE, RECREATION & EDUC. \$499,708 100.00%

Expenditures by Function

Category	FY 2025 Adopted	FY 2024 Actual	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
CULTURE, RECREATION & EDUC.	\$495,258.00	\$505,389.58	\$499,708.00	0.90%
Total Expenditures	\$495,258.00	\$505,389.58	\$499,708.00	0.90%

Expenditures by Object Summary

Historical Expenditures by Object Summary



The total budget for FY2026 is \$499,708, representing a 0.9% increase from the FY2025 total of \$495,258. Salaries remain the largest expenditure category at \$283,000, accounting for 56.63% of the total budget, with a modest increase of \$2,500 or 0.89% compared to the previous year.

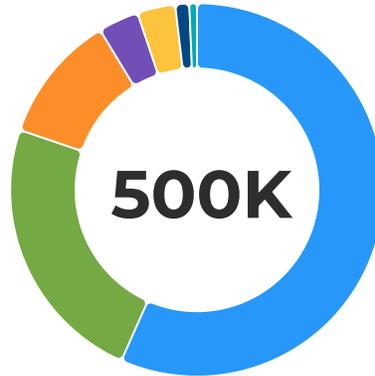
Materials-Print is the second largest category, increasing by \$6,550 or 5.89% to \$117,750, which is 23.56% of the total budget. Employee Benefits remain unchanged at \$55,658, making up 11.14% of the budget, consistent with the prior year.

Professional Services also remain steady at \$17,500, representing 3.5% of the total budget. Repair & Maintenance decreased by \$1,600 or 8.84% to \$16,500, now 3.3% of the budget. Training-Mileage-Meals and Telephone & Internet expenditures

remain unchanged at \$6,000 and \$3,300 respectively.

Office Supplies saw a complete elimination in the budget, decreasing by \$3,000 or 100% to \$0. Overall, the FY2026 budget shows slight growth with increases primarily in Materials-Print and Salaries, while some categories like Repair & Maintenance and Office Supplies experienced reductions.

FY26 Expenditures by Object Summary



● SALARIES	\$283,000	56.63%
● MATERIALS-PRINT	\$117,750	23.56%
● EMPLOYEE BENEFITS	\$55,658	11.14%
● PROFESSIONAL SERVICES	\$17,500	3.50%
● REPAIR & MAINTENANCE	\$16,500	3.30%
● TRAINING-MILEAGE-MEALS	\$6,000	1.20%
● TELEPHONE & INTERNET	\$3,300	0.66%

The Fiscal Year Expenditures by Object Summary for the Amery Area Public Library includes SALARIES at \$283,000, which accounts for 56.63% of the total expenditures. MATERIALS-PRINT expenses are \$117,750, representing 23.56%. EMPLOYEE BENEFITS amount to \$55,658, making up 11.14% of the expenditures. PROFESSIONAL SERVICES costs are \$17,500, or 3.5%. REPAIR & MAINTENANCE expenses total \$16,500, which is 3.3%. TRAINING-MILEAGE-MEALS are \$6,000, comprising 1.2%, and TELEPHONE & INTERNET costs are \$3,300, accounting for 0.66% of the total expenditures.

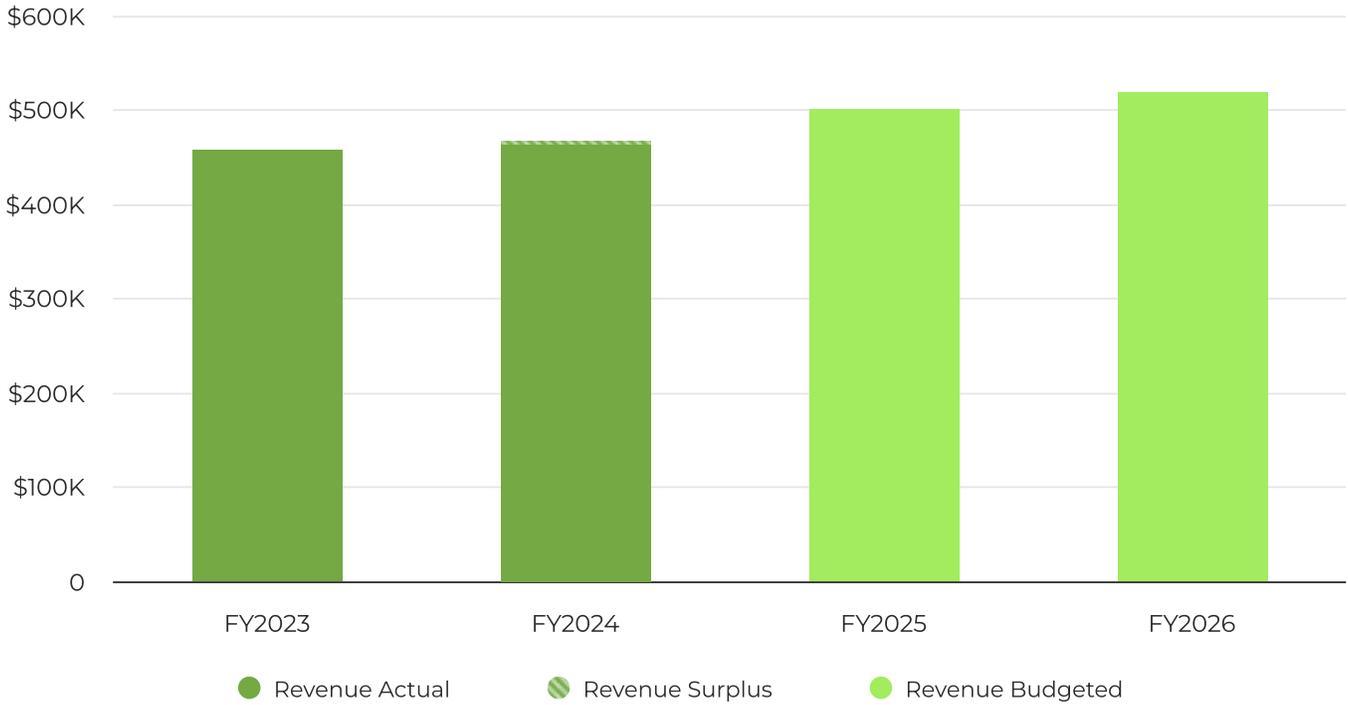
Expenditures by Object Summary

Category	Account ID	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted
SALARIES		\$271,092.92	\$280,500.00	\$283,000.00
LIBRARY-BOOK SHELVES				
LIBRARY SALARIES	250-00-55110-110-000	\$271,092.92	\$280,500.00	\$283,000.00
Total LIBRARY-BOOK SHELVES		\$271,092.92	\$280,500.00	\$283,000.00
EMPLOYEE BENEFITS		\$52,994.77	\$55,658.00	\$55,658.00
LIBRARY-BOOK SHELVES				
LIBRARY BENEFITS	250-00-55110-130-000	\$22,726.06	\$26,000.00	\$26,000.00
LIBRARY SS	250-00-55110-131-000	\$15,426.13	\$16,000.00	\$16,000.00
LIBRARY MEDIC	250-00-55110-132-000	\$3,607.58	\$3,658.00	\$3,658.00
LIBRARY RETIREMENT	250-00-55110-133-000	\$11,235.00	\$10,000.00	\$10,000.00
Total LIBRARY-BOOK SHELVES		\$52,994.77	\$55,658.00	\$55,658.00
OFFICE SUPPLIES		\$27,574.81	\$3,000.00	-
LIBRARY-BOOK SHELVES				
LIBRARY - TECHNOLOGY	250-00-55110-310-000	\$27,574.81	\$3,000.00	-
Total LIBRARY-BOOK SHELVES		\$27,574.81	\$3,000.00	-

Category	Account ID	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted
PROFESSIONAL SERVICES		\$10,889.08	\$17,500.00	\$17,500.00
LIBRARY-BOOK SHELVES				
LIBRARY - ELECTRICITY	250-00-55110-220-000	\$8,989.94	\$10,200.00	\$10,200.00
LIBRARY - WATER & SEWER	250-00-55110-221-000	\$853.29	\$1,800.00	\$1,800.00
LIBRARY - GAS	250-00-55110-223-000	\$1,045.85	\$5,500.00	\$5,500.00
Total LIBRARY-BOOK SHELVES		\$10,889.08	\$17,500.00	\$17,500.00
TELEPHONE & INTERNET		\$3,278.90	\$3,300.00	\$3,300.00
LIBRARY-BOOK SHELVES				
LIBRARY TELEPHONE	250-00-55110-222-000	\$3,278.90	\$3,300.00	\$3,300.00
Total LIBRARY-BOOK SHELVES		\$3,278.90	\$3,300.00	\$3,300.00
MATERIALS-PRINT		\$117,723.25	\$111,200.00	\$117,750.00
LIBRARY-BOOK SHELVES				
LIBRARY - PRINT	250-00-55110-320-000	\$29,104.72	\$25,000.00	-
LIBRARY- AUDIO VISUAL A/V	250-00-55110-321-000	\$6,718.53	\$8,000.00	-
LIBRARY - SUPPLIES & EXPENSES	250-00-55110-322-000	\$81,900.00	\$78,200.00	-
Total LIBRARY-BOOK SHELVES		\$117,723.25	\$111,200.00	-
ACT 150 CAPITAL OUTLAY				
SUPPLIES AND EXPENSE	250-00-55112-322-000	-	-	\$117,750.00
Total ACT 150 CAPITAL OUTLAY		-	-	\$117,750.00
TRAINING-MILEAGE-MEALS		\$4,100.94	\$6,000.00	\$6,000.00
LIBRARY-BOOK SHELVES				
TRAINING-MILEAGE-MEALS	250-00-55110-330-000	\$4,100.94	\$6,000.00	\$6,000.00
Total LIBRARY-BOOK SHELVES		\$4,100.94	\$6,000.00	\$6,000.00
REPAIR & MAINTENANCE		\$17,734.91	\$18,100.00	\$16,500.00
LIBRARY-BOOK SHELVES				
LIBRARY BLDG. SUP. & MAINT	250-00-55110-350-000	\$17,734.91	\$18,100.00	\$16,500.00
Total LIBRARY-BOOK SHELVES		\$17,734.91	\$18,100.00	\$16,500.00
Total Expenditures		\$505,389.58	\$495,258.00	\$499,708.00

Revenue Summary

Historical Revenues Across Department

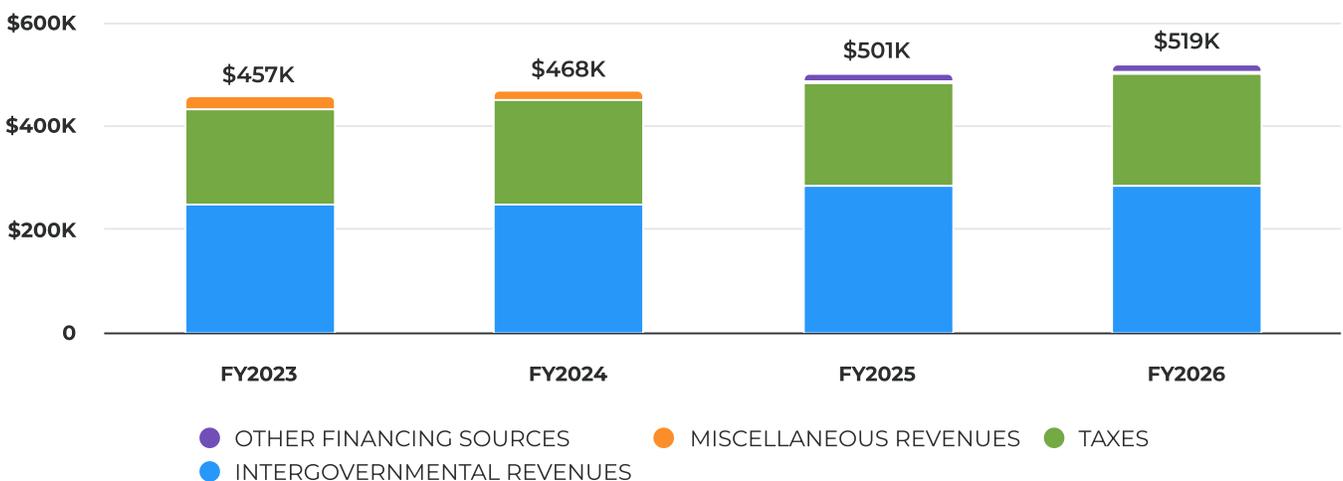


For FY2025, the Amery Area Public Library's total revenue budget is \$500,760, representing a 7.84% increase from the prior period. This marks a notable growth in the library's revenue expectations compared to the previous budget year.

In FY2026, the revenue budget further increases to \$518,815, which is a 3.61% rise from FY2025. While the growth rate slows compared to the previous year, the total revenue continues to trend upward, reflecting ongoing positive adjustments in the library's revenue projections.

Revenues by Revenue Grouping

Historical Revenues by Revenue Grouping

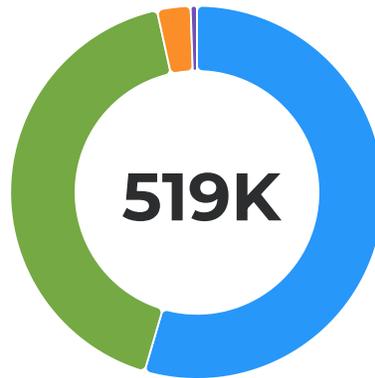


The total revenue for the Amery Area Public Library in FY2026 is \$518,815, representing a 3.61% increase from the FY2025 total of \$500,760. Intergovernmental Revenues remain the largest category at \$282,960, accounting for 54.54% of the total revenue, with no change in amount or percentage from FY2025.

Taxes increased by \$18,000, or 9%, rising from \$200,000 in FY2025 to \$218,000 in FY2026. This category now represents 42.02% of the total revenue, up from 39.94% the previous year. Other Financing Sources stayed constant at \$15,000, making up 2.89% of the total revenue, a slight decrease in percentage from 3% in FY2025 due to the overall revenue increase.

Miscellaneous Revenues showed a small increase of \$55, or 1.96%, moving from \$2,800 in FY2025 to \$2,855 in FY2026. This category remains the smallest among the top four, constituting 0.55% of the total revenue, a slight decrease from 0.56% in the prior year.

FY26 Revenues by Revenue Grouping



● INTERGOVERNMENTAL REVENUES	\$282,960	54.54%
● TAXES	\$218,000	42.02%
● OTHER FINANCING SOURCES	\$15,000	2.89%
● MISCELLANEOUS REVENUES	\$2,855	0.55%

For the fiscal year, the Amery Area Public Library's revenue by revenue grouping includes Intergovernmental Revenues at \$282,960, which accounts for 54.54% of the total. Taxes contribute \$218,000, representing 42.02%. Other Financing Sources amount to \$15,000, making up 2.89%, and Miscellaneous Revenues total \$2,855, comprising 0.55% of the revenue.

Revenues by Revenue Grouping

Category	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
TAXES	\$200,000.00	\$200,000.00	\$218,000.00	9.00%
INTERGOVERNMENTAL REVENUES	\$248,942.00	\$282,960.00	\$282,960.00	0.00%
MISCELLANEOUS REVENUES	\$19,068.38	\$2,800.00	\$2,855.00	1.96%
OTHER FINANCING SOURCES	-	\$15,000.00	\$15,000.00	0.00%
Total Revenues	\$468,010.38	\$500,760.00	\$518,815.00	3.61%

Water Utility

Department Overview

The Amery Water Utility is responsible for the operation, maintenance, service, and inspection of the City's water supply system. The utility ensures that residents and businesses have access to safe and reliable water services year-round.

Mission Statement

The Water Utility is committed to delivering reliable and efficient services while ensuring long-term stewardship of the City's water resources. We strive to maintain critical infrastructure to support the community's growth and daily needs.

Core Services

- **System Operation:** Daily management of the water supply system to ensure consistent delivery.
- **Infrastructure Maintenance:** Regular inspection and repair of water mains and distribution systems.
- **Emergency Response:** Responding to infrastructure failures to ensure minimal disruption to residents and businesses.

Staffing

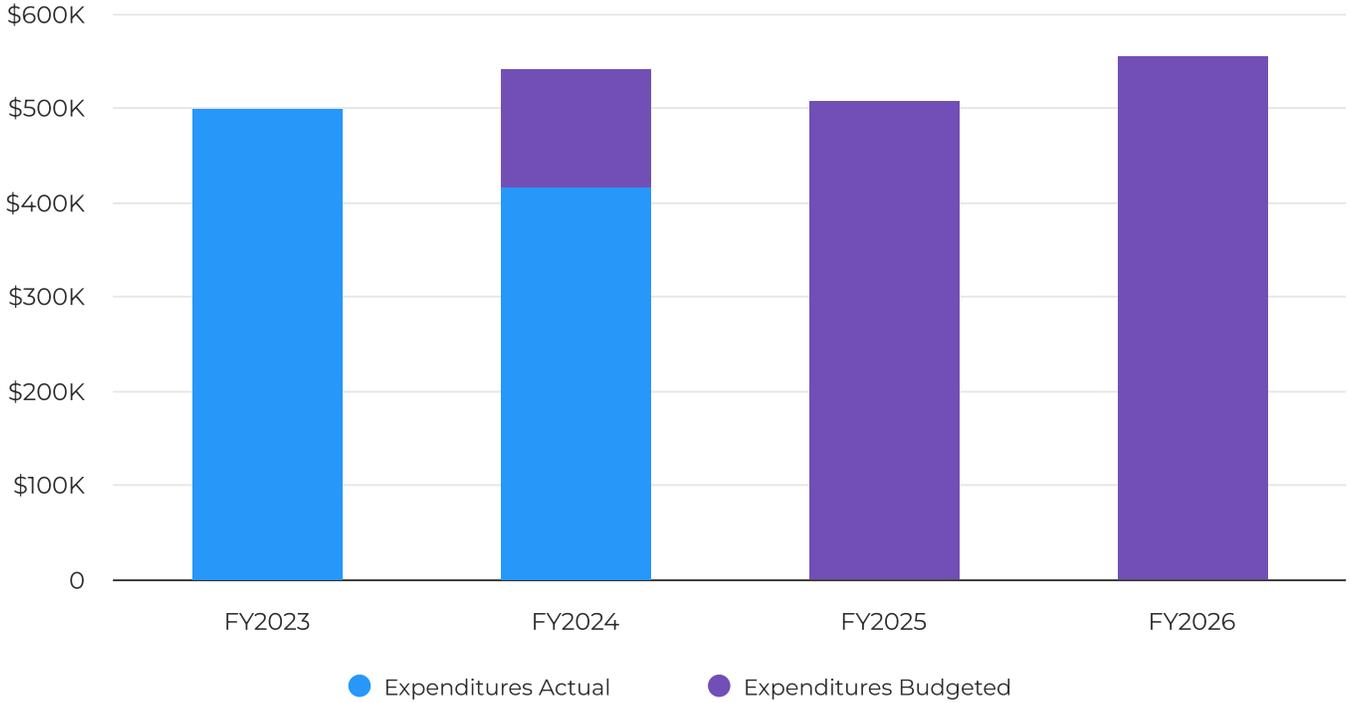
The utility is managed by the Director of Public Works and operated by a team of skilled utility operators. A portion of the Deputy City Clerk and Administrative Assistant in City Hall are paid out by the water utility for the purposes of utility billing support.

2026 Budget Priorities

- **Infrastructure Investment:** Continued investment in water infrastructure to ensure reliable service and regulatory compliance.
- **Efficiency and Safety:** Modernizing systems to improve the daily functioning and long-term vitality of the utility.

Expenditure Summary

Historical Expenditures Across Department

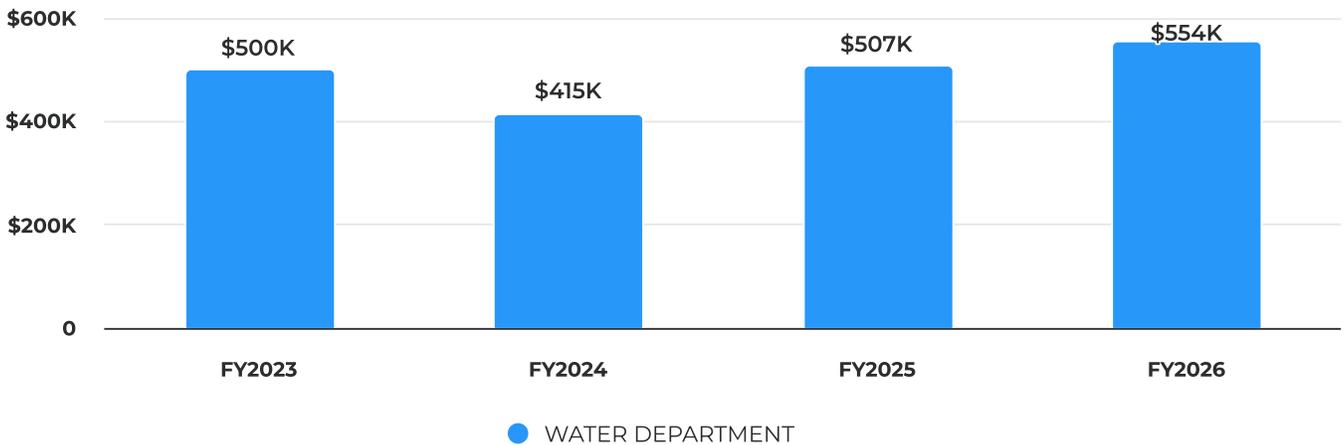


In FY2025, the Water Utility's total budgeted expenditures decreased by 6.05% to \$507,271 compared to the previous period. This reduction marks a notable decline in overall spending for that year.

For FY2026, the budgeted expenditures increased by 9.25% from FY2025, reaching \$554,173. This rise indicates a reversal of the prior year's decrease, resulting in a higher total expenditure budget compared to FY2025.

Expenditures by Fund

Historical Expenditures by Fund

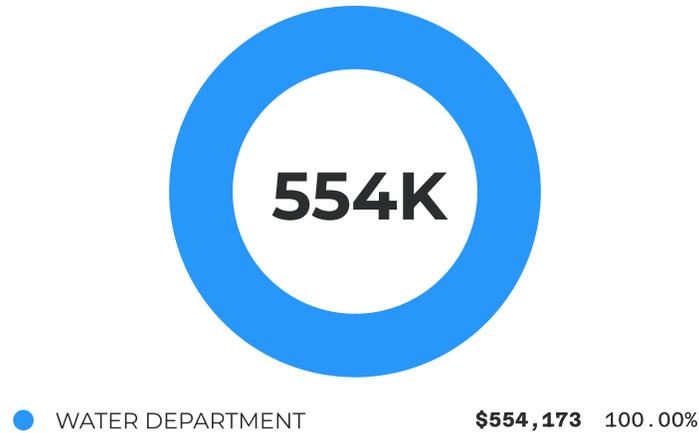


In FY2026, the total expenditures for the Water Utility are budgeted at \$554,173, representing a 9.25% increase from the FY2025 total of \$507,271. The Water Department remains the sole and largest category, accounting for 100% of the total expenditures in both years.

The Water Department's budget increased by \$46,902 in FY2026 compared to FY2025, which is a 9.25% rise from the previous year's \$507,271. This continues the upward trend from FY2025, where the Water Department saw a significant increase of \$92,342 or 22.25% over the prior period.

Overall, the FY2026 budget reflects a continued increase in expenditures for the Water Department, though at a slower rate compared to the previous year's growth.

FY26 Expenditures by Fund



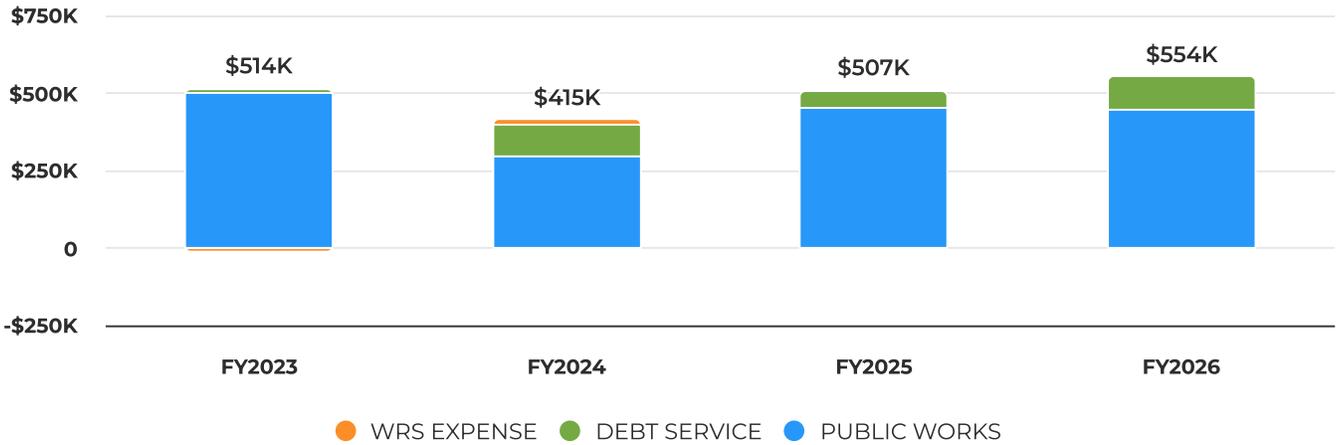
For the Water Utility, the total fiscal year expenditures amount to \$554,173, representing 100% of the expenditures by fund for the fiscal year.

Expenditures by Fund

Category	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
WATER DEPARTMENT	\$507,271.00	\$554,173.00	9.25%
Total Expenditures	\$507,271.00	\$554,173.00	9.25%

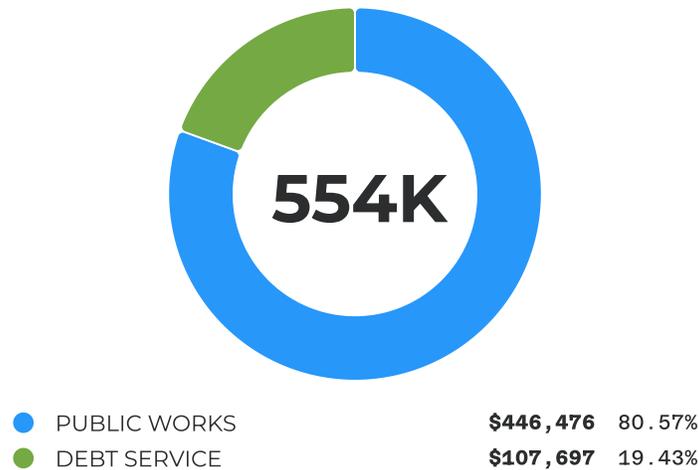
Expenditures by Function

Historical Expenditures by Function



The total expenditures for the Water Utility in FY2026 amount to \$554,173, reflecting a 9.25% increase from the FY2025 total of \$507,271. Public Works remains the largest expenditure category, accounting for 80.57% of the total at \$446,476, which is a slight decrease of \$3,459 or 0.77% compared to FY2025. In contrast, Debt Service shows a significant increase, rising by \$50,361 or 87.83% to \$107,697, representing 19.43% of the total expenditures in FY2026. The WRS Expense category remains at \$0, consistent with the previous year. Overall, the increase in total expenditures is primarily driven by the substantial rise in Debt Service, while Public Works expenditures have slightly decreased.

FY26 Expenditures by Function



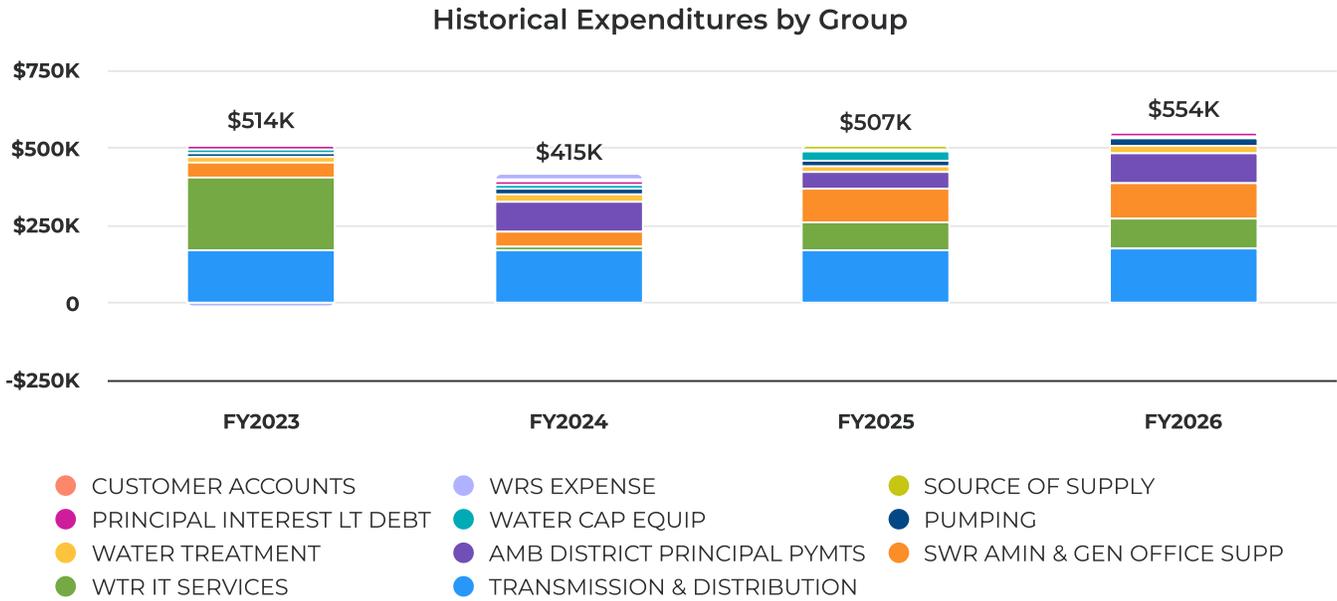
For the Water Utility's fiscal year expenditures by function, Public Works accounts for \$446,476, representing 80.57% of the total expenditures. Debt Service comprises \$107,697, which is 19.43% of the total.

Expenditures by Function

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
PUBLIC WORKS	\$502,542.22	\$293,370.00	\$449,935.00	\$446,476.00	-0.77%
DEBT SERVICE	\$11,350.12	\$104,100.00	\$57,336.00	\$107,697.00	87.83%
WRS EXPENSE	-\$14,140.00	\$17,459.00	-	-	-

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Total Expenditures	\$499,752.34	\$414,929.00	\$507,271.00	\$554,173.00	9.25%

Expenditures by Group



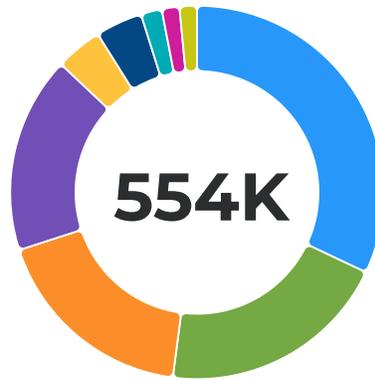
The total expenditures for the Water Utility in FY2026 increased by 9.25% to \$554,173 compared to FY2025. The largest expenditure category remained Transmission & Distribution, which rose by 3.8% to \$177,504, representing 32.03% of the total budget, a slight decrease in its share from the previous year.

Amb District Principal Payments saw a significant increase of 100.78%, doubling to \$99,386 and accounting for 17.93% of the total budget, marking a notable rise from its previous 9.76% share. Water IT Services increased by 4.42% to \$94,400, though its proportion of the total decreased to 17.03% from 17.82% in FY2025.

Other categories with increases included Water Treatment, which grew by 18.42% to \$22,500 (4.06% of total), Pumping, up 12.5% to \$22,500 (4.06%), and Principal Interest on Long-Term Debt, which increased by 6.06% to \$8,311 (1.5%). SWR Admin & General Office Supplies also rose modestly by 2.34% to \$111,072, representing 20.04% of the budget.

Conversely, Water Capital Equipment experienced a substantial decrease of 66.67%, dropping to \$10,000 and making up only 1.8% of the total budget. Source of Supply expenditures declined by 15% to \$8,500 (1.53%), and Customer Accounts were eliminated entirely, decreasing by 100% to \$0.

FY26 Expenditures by Group



● TRANSMISSION & DISTRIBUTION	\$177,504	32.03%
● SWR AMIN & GEN OFFICE SUPP	\$111,072	20.04%
● AMB DISTRICT PRINCIPAL PYMTS	\$99,386	17.93%
● WTR IT SERVICES	\$94,400	17.03%
● WATER TREATMENT	\$22,500	4.06%
● PUMPING	\$22,500	4.06%
● WATER CAP EQUIP	\$10,000	1.80%
● SOURCE OF SUPPLY	\$8,500	1.53%
● PRINCIPAL INTEREST LT DEBT	\$8,311	1.50%

For the Water Utility fiscal year expenditures by group, Transmission & Distribution accounts for \$177,504, representing 32.03% of the total. SWR Amin & Gen Office Supp follows with \$111,072, or 20.04%. Amb District Principal Pymts comprises \$99,386, which is 17.93%, and WTR IT Services is \$94,400, making up 17.03% of the expenditures.

Smaller portions include Pumping and Water Treatment, each at \$22,500 and 4.06%. Water Cap Equip accounts for \$10,000, or 1.8%, while Source of Supply is \$8,500, representing 1.53%. Principal Interest LT Debt is the smallest category at \$8,311, or 1.5% of the total expenditures.

Expenditures by Group

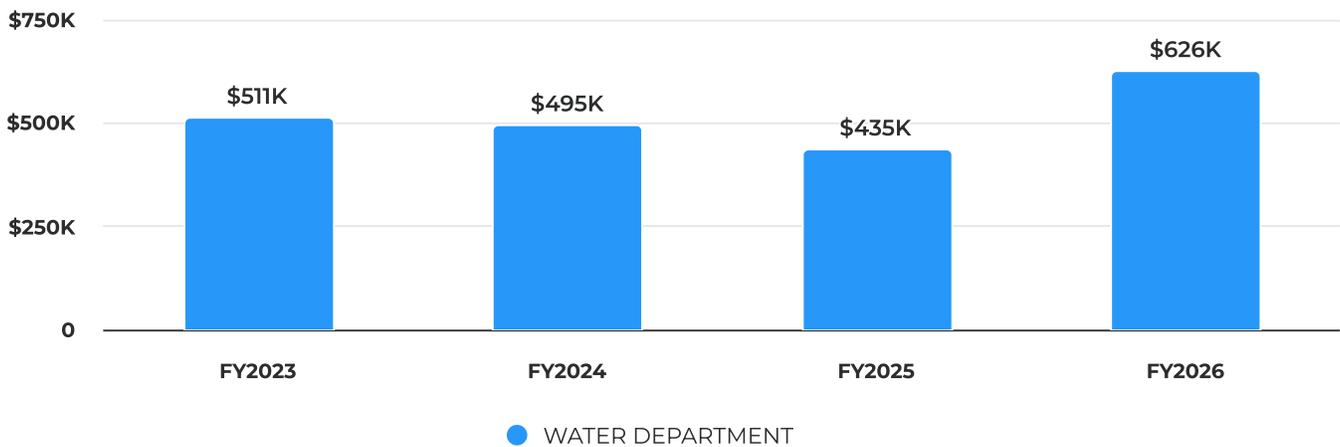
Category	Account ID	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
WTR IT SERVICES					
TAXES	610-00-53710-000-408	\$10,373.00	\$88,000.00	\$92,000.00	4.55%
WTR EMPL TRAVEL EDUCATION	610-00-53710-000-824	\$1,167.00	\$1,200.00	\$1,200.00	0.00%
WTR IT SERVICES	610-00-53710-000-825	-	\$1,200.00	\$1,200.00	0.00%
Total WTR IT SERVICES		\$11,540.00	\$90,400.00	\$94,400.00	4.42%
SOURCE OF SUPPLY					
H2O -SOURCE PLANT MAINT.	610-00-53711-000-605	\$7,578.00	\$10,000.00	\$8,500.00	-15.00%
Total SOURCE OF SUPPLY		\$7,578.00	\$10,000.00	\$8,500.00	-15.00%
PUMPING					
PUMPING-POWER PURCHASED	610-00-53712-000-622	\$16,336.00	\$20,000.00	\$22,500.00	12.50%
Total PUMPING		\$16,336.00	\$20,000.00	\$22,500.00	12.50%

Category	Account ID	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
WATER TREATMENT					
H2O TREAT. - CHEMICALS	610-00-53713-000-631	\$19,029.00	\$15,000.00	\$19,500.00	30.00%
H2O TREAT.-OP.SUP. & EXP.	610-00-53713-000-632	\$2,713.00	\$3,000.00	\$3,000.00	0.00%
H2O TREAT.- MAINT.	610-00-53713-000-635	-	\$1,000.00	-	-
Total WATER TREATMENT		\$21,742.00	\$19,000.00	\$22,500.00	18.42%
TRANSMISSION & DISTRIBUTION					
OPERATION LABOR Trans/Dist 640	610-00-53714-000-640	\$51,616.00	\$55,000.00	\$59,579.00	8.33%
TRANS.& DISTRIB./SUP. & EXP.	610-00-53714-000-641	\$1,589.00	\$3,000.00	-	-
TRANS.& DISTRIB./MAIN MAINT.	610-00-53714-000-651	\$93,365.00	\$92,000.00	\$107,925.00	17.31%
TRANS.& DISTRIB./SERVICE MAINT	610-00-53714-000-652	\$7,198.00	\$5,000.00	\$8,000.00	60.00%
TRANS.& DISTRIB./METER MAINT.	610-00-53714-000-653	\$14,889.00	\$13,000.00	-	-
TRANS.& DISTRIB./HYDRANT MAINT	610-00-53714-000-654	\$1,024.00	\$2,500.00	\$1,500.00	-40.00%
TRANS.& DISTRIB./OTH. MAINT.	610-00-53714-000-655	-	\$500.00	\$500.00	0.00%
Total TRANSMISSION & DISTRIBUTION		\$169,681.00	\$171,000.00	\$177,504.00	3.80%
CUSTOMER ACCOUNTS					
H2O ACCT.& COLL. LABOR	610-00-53721-000-902	-	\$1,000.00	-	-
Total CUSTOMER ACCOUNTS		-	\$1,000.00	-	-
SWR AMIN & GEN OFFICE SUPP					
GEN.ADMIN./ SALARIES	610-00-53722-000-920	\$12,357.00	\$19,711.00	\$20,697.00	5.00%
GEN.ADMIN./OFFICE SUP. & EXP.	610-00-53722-000-921	\$53.00	\$2,200.00	\$100.00	-95.45%
GEN.ADMIN./ OUTSIDE SERVICES	610-00-53722-000-923	\$3,136.00	\$12,000.00	\$12,000.00	0.00%
GEN.ADMIN. / PROP. INS.	610-00-53722-000-924	-	\$32,915.00	\$32,915.00	0.00%
GEN. ADMIN./ EMP. BEN.& RETIRE	610-00-53722-000-926	\$31,203.00	\$28,209.00	\$29,902.00	6.00%
GEN.ADMIN. MISC. GEN. EXP.	610-00-53722-000-930	\$3,537.00	\$13,500.00	\$15,458.00	14.50%
Total SWR AMIN & GEN OFFICE SUPP		\$50,286.00	\$108,535.00	\$111,072.00	2.34%
WATER CAP EQUIP					
WATER CAPITAL EQUIPMENT FUND	610-00-53723-000-000	\$16,207.00	\$30,000.00	\$10,000.00	-66.67%
Total WATER CAP EQUIP		\$16,207.00	\$30,000.00	\$10,000.00	-66.67%

Category	Account ID	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
AMB DISTRICT PRINCIPAL PYMTS					
WATER PRINCIPLE	610-00-58100-000-000	\$96,000.00	\$49,500.00	\$99,386.00	100.78%
Total AMB DISTRICT PRINCIPAL PYMTS		\$96,000.00	\$49,500.00	\$99,386.00	100.78%
PRINCIPAL INTEREST LT DEBT					
WATER INTEREST	610-00-58200-000-427	\$8,100.00	\$7,836.00	\$8,311.00	6.06%
Total PRINCIPAL INTEREST LT DEBT		\$8,100.00	\$7,836.00	\$8,311.00	6.06%
WRS EXPENSE					
WRS EXPENSE	610-00-59000-000-000	\$17,459.00	-	-	-
Total WRS EXPENSE		\$17,459.00	-	-	-
Total Expenditures		\$414,929.00	\$507,271.00	\$554,173.00	9.25%

Revenues by Fund

Historical Revenues by Fund



In FY2026, the total revenue for the Water Utility is budgeted at \$625,614, representing a significant increase of 43.94% compared to the FY2025 total of \$434,650. The Water Department remains the sole contributor to the revenue, accounting for 100% of the total in both years.

The Water Department's revenue rises by \$190,964, a 43.94% increase from the previous year's \$434,650. This marks a reversal from FY2025, where the Water Department experienced a decrease of \$59,943, or 12.12%. The FY2026 budget reflects a substantial growth in the Water Department's revenue, driving the overall increase in the Water Utility's total revenue.

FY26 Revenues by Fund



● WATER DEPARTMENT **\$625,614** 100.00%

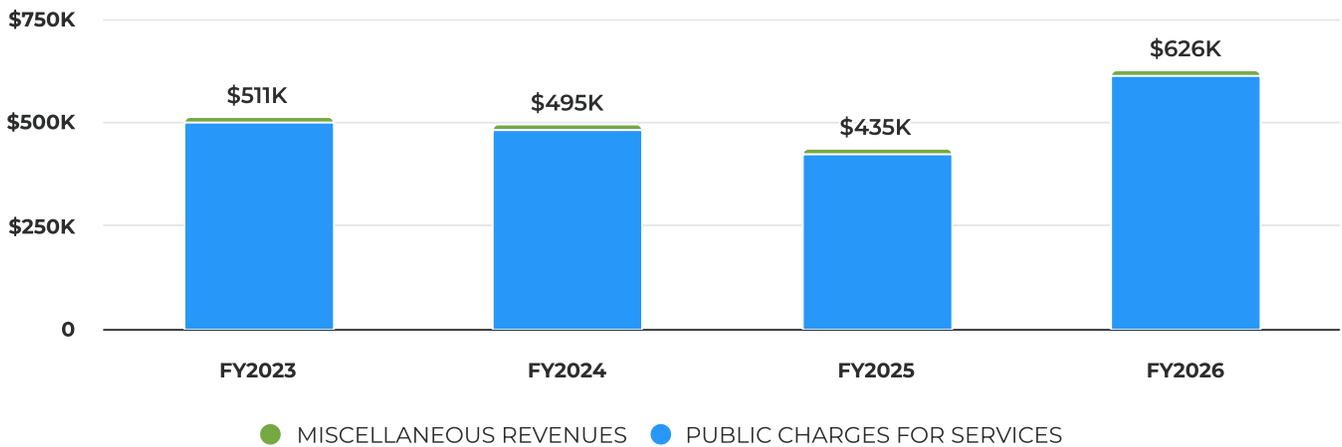
The Water Utility's Fiscal Year Revenue by Fund totals \$625,614, representing 100% of the revenue for the fiscal year.

Revenues by Fund

Category	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
WATER DEPARTMENT	\$434,650.00	\$625,614.00	43.94%
Total Revenues	\$434,650.00	\$625,614.00	43.94%

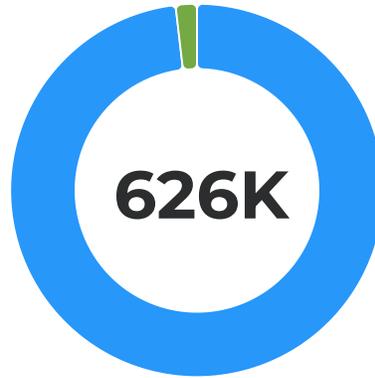
Revenues by Revenue Grouping

Historical Revenues by Revenue Grouping



In FY2026, the Water Utility's total revenue increased significantly to \$625,614, representing a 43.94% rise from the previous year's total of \$434,650. The largest revenue category, Public Charges for Services, grew by \$190,524 or 44.97%, reaching \$614,174 and accounting for 98.17% of the total revenue, up from 97.47% in FY2025. Miscellaneous Revenues also increased by \$440 or 4%, totaling \$11,440 and making up 1.83% of the total revenue, a slight decrease in share compared to the prior year. These changes highlight a substantial overall growth in revenue, primarily driven by the increase in Public Charges for Services.

FY26 Revenues by Revenue Grouping



- PUBLIC CHARGES FOR SERVICES **\$614,174** 98.17%
- MISCELLANEOUS REVENUES **\$11,440** 1.83%

For the Water Utility's Fiscal Year Revenue by Revenue Grouping, Public Charges for Services account for \$614,174, representing 98.17% of the total revenue. Miscellaneous Revenues contribute \$11,440, making up 1.83% of the total revenue.

Revenues by Revenue Grouping

Category	Account ID	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted
PUBLIC CHARGES FOR SERVICES				
RESIDENTIAL SERVICE	610-00-46450-000-460	\$144,274.00	\$151,000.00	\$178,083.00
COMMERICAL SERVICE	610-00-46450-000-461	\$66,331.00	\$58,000.00	\$68,403.00
PRIV. FIRE PROT.	610-00-46450-000-462	\$8,136.00	\$8,050.00	\$9,494.00
PUB. FIRE PROT.	610-00-46450-000-463	\$163,227.00	\$163,000.00	\$192,236.00
PUB. AUTH. SERVICE	610-00-46450-000-464	\$30,667.00	\$3,200.00	\$37,740.00
INDUSTRIAL SERVICE	610-00-46450-000-465	\$15,855.00	\$20,000.00	\$23,587.00
PUB FIRE PROT-Multi Family	610-00-46450-000-466	\$6,785.00	\$6,700.00	\$7,902.00
WATER REV Multi Family	610-00-46450-000-467	\$13,158.00	\$13,000.00	\$15,332.00
WATER OTH LATE FEE	610-00-46450-000-468	\$6.45	-	-
PENALTIES	610-00-46450-000-470	\$579.00	\$700.00	\$1,397.00
H2O TOWER RENT	610-00-46450-000-472	\$25,206.00	-	-
OTHER REVENUES	610-00-46450-000-474	\$7,836.06	-	\$80,000.00
Total PUBLIC CHARGES FOR SERVICES		\$482,060.51	\$423,650.00	\$614,174.00
MISCELLANEOUS REVENUES				
INTEREST - DELINQUENT ACCTS	610-00-48100-000-410	\$71.38	-	-

Category	Account ID	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted
INTEREST/ DEL ACCTS/FIRE PROT	610-00-48100-000-411	\$36.67	-	-
LEASE INTEREST REVENUE	610-00-48100-100-000	\$12,424.00	-	-
AMORTIZATION/REGULATORY LIABIL	610-00-48300-000-425	-	\$11,000.00	\$11,440.00
Total MISCELLANEOUS REVENUES		\$12,532.05	\$11,000.00	\$11,440.00
Total Revenues		\$494,592.56	\$434,650.00	\$625,614.00

Sewer Utility

Department Overview

The Amery Sewer Utility manages the collection and treatment of wastewater for the City. The utility is responsible for the maintenance, service, and inspection of the wastewater treatment facilities and the sewer collection system.

Mission Statement

The Sewer Utility is committed to protecting public health and the environment through the efficient and cost-effective management of the City's wastewater systems. We prioritize sustainability and regulatory compliance in all operations.

Core Services

- **Wastewater Treatment:** Operating and maintaining the treatment plant to process the City's wastewater.
- **Collection System Maintenance:** Inspection and repair of sewer lines to prevent system failures.
- **Regulatory Compliance:** Ensuring all operations meet state and federal standards for wastewater management.

Staffing

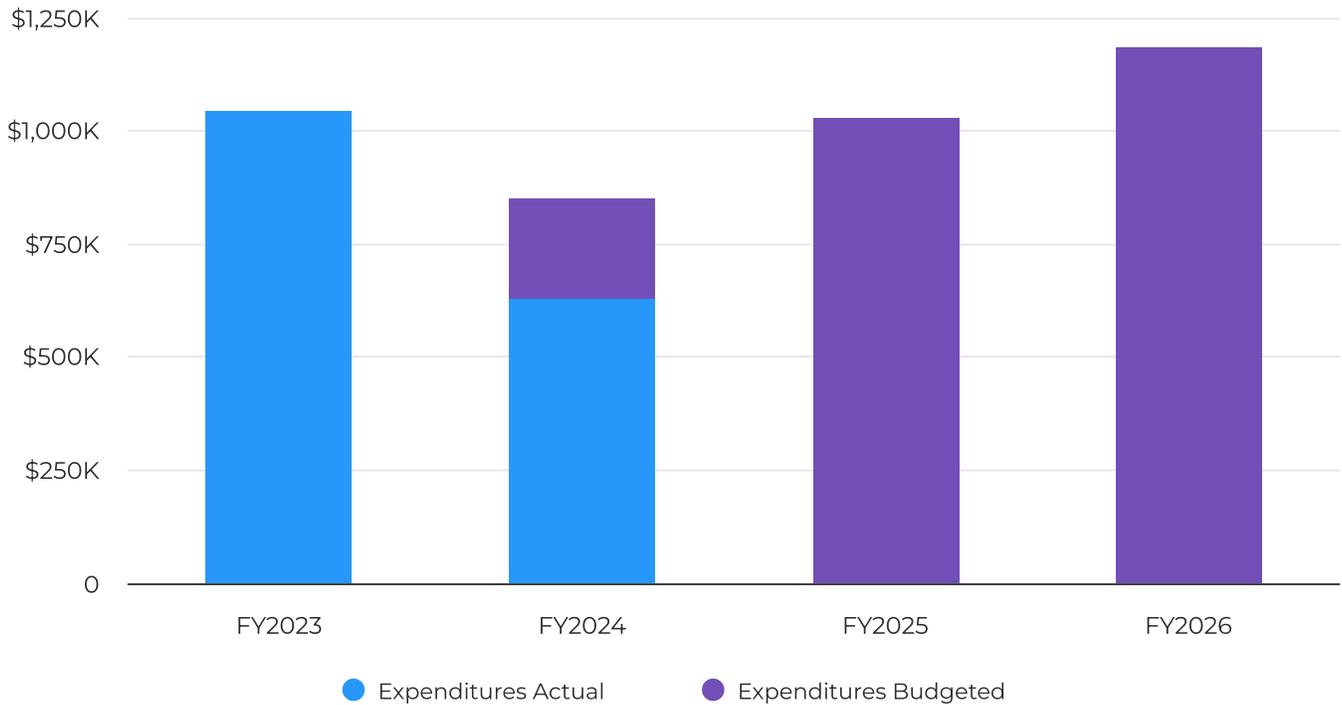
The Sewer Utility is led by the Director of Public Works and supported by a dedicated team of utility operators, including a full-time wastewater treatment plant superintendent. A portion of the Deputy City Clerk and Administrative Assistant are paid out of the

2026 Budget Priorities

- **System Upgrades:** Continued investment in sewer infrastructure to maintain reliable service and meet all regulatory requirements. This includes the completion of the Waste Water Treatment Plant reconstruction project.
- **Long-term Vitality:** Ensuring the department can support the community's growth while maintaining critical infrastructure.

Expenditure Summary

Historical Expenditures Across Department

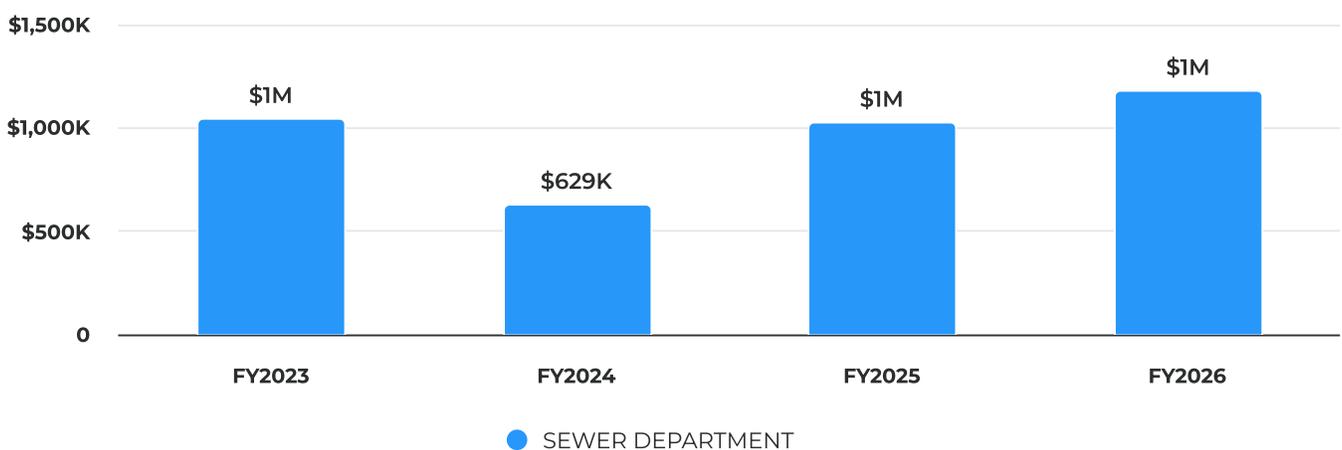


For FY2025, the Sewer Utility's total budgeted expenditures are \$1 million, representing a 20.57% increase from the prior period. This marks a significant rise in spending compared to the previous budget year.

In FY2026, the budgeted expenditures further increase to \$1.2 million, which is a 15.39% growth from FY2025. This continued upward trend highlights ongoing expansion in the Sewer Utility's expenditure planning over these two budget years.

Expenditures by Fund

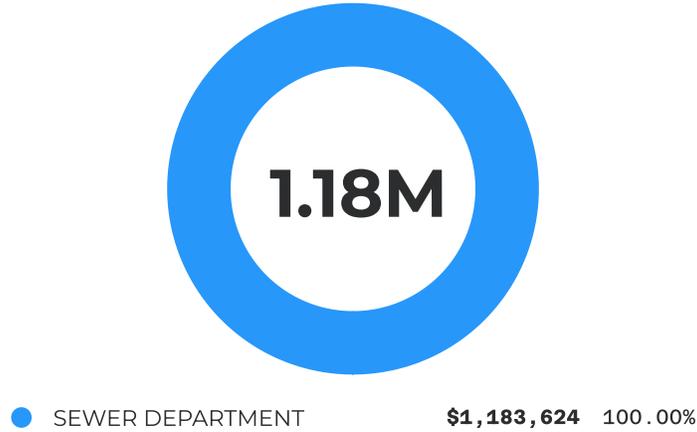
Historical Expenditures by Fund



In FY2026, the total expenditures for the Sewer Utility increased to \$1.2 million, representing a 15.39% rise from the FY2025 total of \$1 million. The Sewer Department remained the largest and sole category, accounting for 100% of the total expenditures in both years.

The Sewer Department's budget grew by \$157,863, or 15.39%, in FY2026 compared to FY2025. This increase follows a significant rise of \$396,796, or 63.09%, from the previous period to FY2025. Overall, the FY2026 budget continues the upward trend in expenditures for the Sewer Department, though at a more moderate rate than the prior year.

FY26 Expenditures by Fund



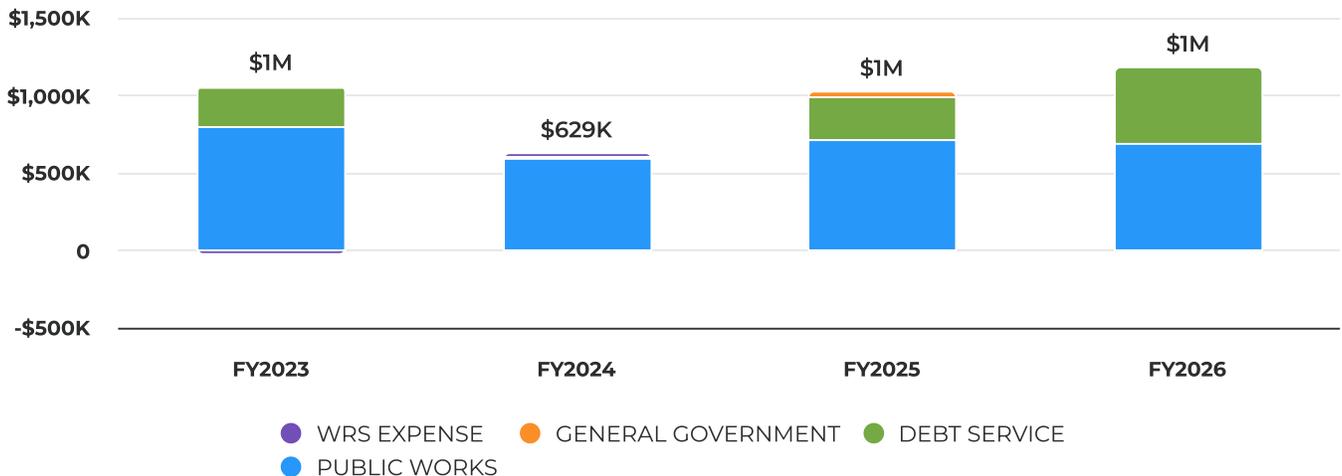
The Sewer Utility's Fiscal Year Expenditures by Fund total \$1.2 million, representing 100% of the expenditures for the fiscal year.

Expenditures by Fund

Category	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
SEWER DEPARTMENT	\$1,025,761.00	\$1,183,624.00	15.39%
Total Expenditures	\$1,025,761.00	\$1,183,624.00	15.39%

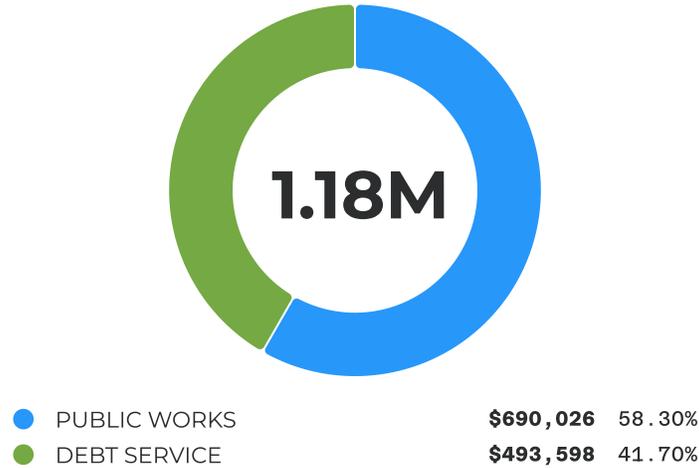
Expenditures by Function

Historical Expenditures by Function



The Sewer Utility's total expenditures for FY2026 increased by 15.39% to \$1.2 million compared to FY2025's \$1 million. The largest expenditure category in FY2026 was Public Works, accounting for 58.3% of the total at \$690,026, which represents a decrease of \$25,899 or 3.62% from the previous year. Debt Service saw a significant increase, rising by \$223,762 or 82.93% to \$493,598, making up 41.7% of the total expenditures in FY2026. General Government expenditures were eliminated in FY2026, dropping from \$40,000 (3.9% of total) in FY2025 to \$0, a 100% decrease. WRS Expense remained at \$0 in both years. Overall, the increase in total expenditures was primarily driven by the substantial rise in Debt Service, while Public Works expenditures slightly declined and General Government expenses were removed entirely.

FY26 Expenditures by Function



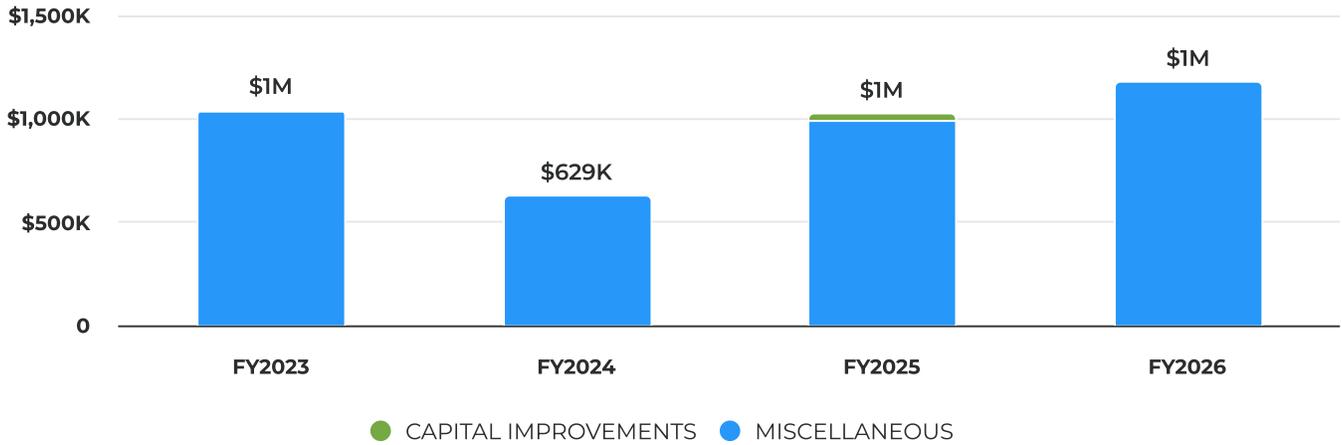
For the Sewer Utility fiscal year expenditures by function, Public Works accounts for \$690,026, representing 58.3% of the total expenditures. Debt Service comprises \$493,598, which is 41.7% of the total expenditures.

Expenditures by Function

Category	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
GENERAL GOVERNMENT	\$4,459.83	\$40,000.00	-	-
PUBLIC WORKS	\$592,814.00	\$715,925.00	\$690,026.00	-3.62%
DEBT SERVICE	-	\$269,836.00	\$493,598.00	82.93%
WRS EXPENSE	\$31,691.00	-	-	0.00%
Total Expenditures	\$628,964.83	\$1,025,761.00	\$1,183,624.00	15.39%

Expenditures by Object Summary

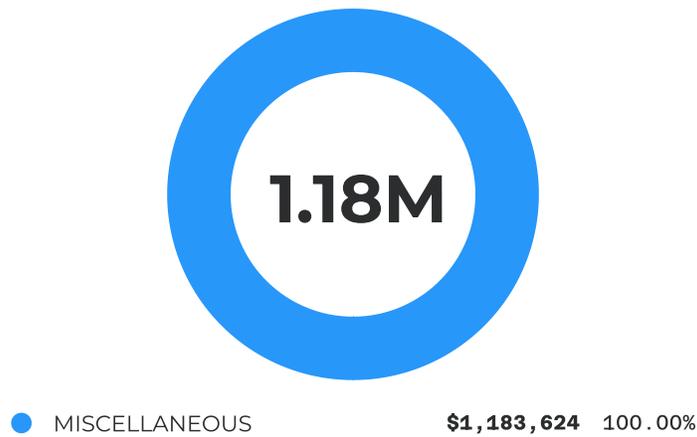
Historical Expenditures by Object Summary



In FY2026, the Sewer Utility's total expenditures increased by 15.39% to \$1.2 million compared to FY2025's \$1 million. The largest expenditure category in FY2026 was Miscellaneous, which accounted for 100% of the total budget at \$1.2 million. This represents a 20.07% increase of \$197,863 from the previous year's \$985,761, where Miscellaneous made up 96.1% of the total.

Capital Improvements, which was the second largest category in FY2025 at \$40,000 or 3.9% of the total, was completely eliminated in FY2026, decreasing by 100% to \$0. This change contributed to the shift in expenditure distribution, with Miscellaneous fully comprising the FY2026 budget.

FY26 Expenditures by Object Summary



For the Sewer Utility fiscal year expenditures by object summary, the category MISCELLANEOUS accounts for \$1.2 million, representing 100% of the total expenditures.

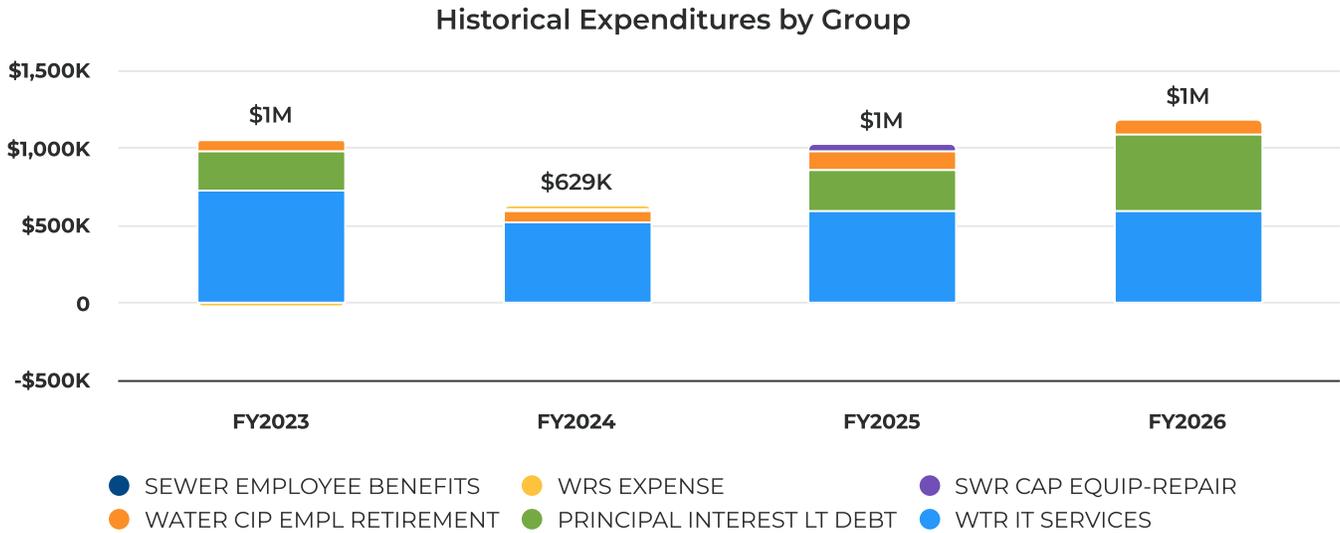
Expenditures by Object Summary

Category	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
MISCELLANEOUS				
SWR CAP EQUIP	\$212.13	-	-	0.00%

Category	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
SEWER EMPLOYEE BENEFITS	-	\$5,000.00	-	-
PLANT OPERATION & MAINTENANCE	-	-	\$129,323.00	-
TAXES	\$10,373.00	\$16,000.00	\$16,000.00	0.00%
WWTP SUPER. & LABOR	\$191,129.00	\$186,655.00	\$236,178.00	26.53%
PLANT OPER & MAINT/POWER- PUMP	\$5,287.00	\$5,000.00	-	-
PLANT OP & MAINT/POWER AERATION	\$57,552.00	\$50,000.00	-	-
PLANT OPER & MAINT - CHEMICALS	\$11,558.00	\$15,000.00	-	-
SWR EMPL TRAVEL- EDUCATION	\$419.00	\$1,250.00	\$1,000.00	-20.00%
SWR COMPUTER IT SERVICES	-	\$500.00	-	-
PLANT OPER& MAINT OUTSIDE TEST	\$15,369.00	\$16,000.00	-	-
PLANT OP & MAINT/OPER SUPPLIES	\$13,168.00	\$16,500.00	-	-
PLANT OPER & MAINT/TRANSPORT	\$5,298.00	\$5,500.00	\$5,500.00	0.00%
PLANT OP/MAINT-SEWAGE COLL SYS	\$16,531.00	\$30,000.00	-	-
PLANT OPER & MAINT/COLL PMPG EQ	\$3,971.00	\$7,500.00	\$5,000.00	-33.33%
PLANT OPER&MAIN-TRMT & DISP EQ	\$14,163.00	\$22,500.00	-	-
PLANT OPERATION & MAINTENANCE	\$172,676.00	\$200,000.00	\$185,000.00	-7.50%
SEWER SHARE OF METER MAINT.	\$5,868.00	\$15,000.00	\$15,000.00	0.00%
SEWER - ADMINISTRATIVE	\$12,152.00	\$19,711.00	\$20,697.00	5.00%
GENERAL ADMIN-OFFICE SUPPLIES	\$18.00	\$1,000.00	\$100.00	-90.00%
GENERAL ADMIN-OUTSIDE SERVICES	\$8,686.00	\$12,000.00	\$9,000.00	-25.00%
GENERAL ADMIN-INSURANCE EXP	-	\$32,915.00	\$9,000.00	-72.66%
GENERAL ADMIN-EMPLOYEE BENEFIT	\$43,849.00	\$38,894.00	\$41,228.00	6.00%
GENERAL ADMIN-MISC GENERAL EXP	\$4,747.00	\$10,000.00	\$5,000.00	-50.00%
SEWER UTILITY RENTS	-	\$9,000.00	\$12,000.00	33.33%
SEWER PRINCIPLE	-	\$49,500.00	\$276,259.00	458.10%
SEWER INTEREST	-	\$220,336.00	\$217,339.00	-1.36%
WRS EXPENSE	\$31,691.00	-	-	0.00%
Total MISCELLANEOUS	\$624,717.13	\$985,761.00	\$1,183,624.00	20.07%
CAPITAL IMPROVEMENTS				
SWR CAP EQUIP-REPAIR	\$4,247.70	\$40,000.00	-	-
Total CAPITAL IMPROVEMENTS	\$4,247.70	\$40,000.00	-	-

Category	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Total Expenditures	\$628,964.83	\$1,025,761.00	\$1,183,624.00	15.39%

Expenditures by Group



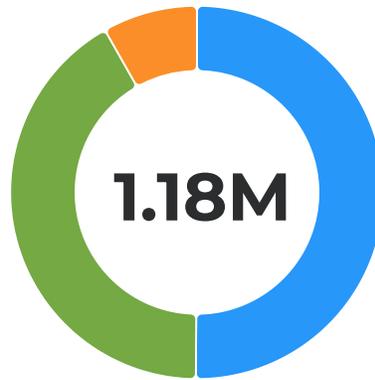
In FY2026, the Sewer Utility's total expenditures increased by 15.39% to \$1.2 million compared to FY2025's \$1 million. The largest expenditure category remained WTR IT SERVICES, accounting for 50.1% of the total at \$593,001, which is a modest increase of \$5,596 or 0.95% from the previous year.

PRINCIPAL INTEREST LT DEBT saw a significant rise, increasing by \$223,762 or 82.93% to \$493,598, representing 41.7% of the total expenditures. This marks a notable shift as this category's share of the budget grew substantially.

Conversely, WATER CIP EMPL RETIREMENT decreased by \$26,495 or 21.45% to \$97,025, reducing its share to 8.2% of the total. SWR CAP EQUIP-REPAIR and SEWER EMPLOYEE BENEFITS both dropped to zero, each decreasing by 100% from their previous amounts of \$40,000 and \$5,000 respectively.

WRS EXPENSE remained at zero, consistent with the prior year. Overall, the budget reflects a reallocation with increased debt-related expenditures and reductions in capital equipment repair and employee benefits categories.

FY26 Expenditures by Group



● WTR IT SERVICES	\$593,001	50.10%
● PRINCIPAL INTEREST LT DEBT	\$493,598	41.70%
● WATER CIP EMPL RETIREMENT	\$97,025	8.20%

For the Sewer Utility fiscal year expenditures by group, WTR IT SERVICES accounts for \$593,001, representing 50.1% of the total expenditures. PRINCIPAL INTEREST LT DEBT follows with \$493,598, which is 41.7% of the expenditures. WATER CIP EMPL RETIREMENT comprises \$97,025, making up 8.2% of the total expenditures.

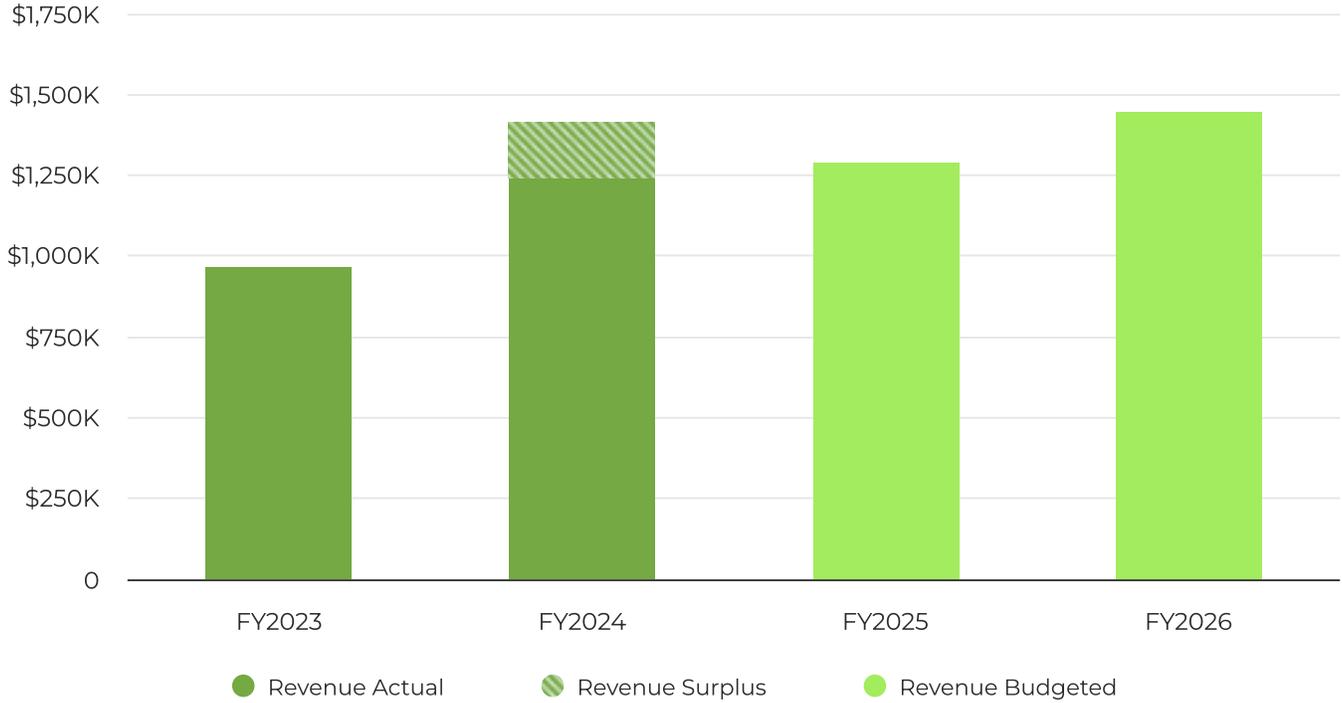
Expenditures by Group

Category	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
SWR CAP EQUIP-REPAIR				
SWR CAP EQUIP	\$212.13	-	-	0.00%
SWR CAP EQUIP-REPAIR	\$4,247.70	\$40,000.00	-	-
Total SWR CAP EQUIP-REPAIR	\$4,459.83	\$40,000.00	-	-
SEWER EMPLOYEE BENEFITS				
SEWER EMPLOYEE BENEFITS	-	\$5,000.00	-	-
Total SEWER EMPLOYEE BENEFITS	-	\$5,000.00	-	-
WTR IT SERVICES				
PLANT OPERATION & MAINTENANCE	-	-	\$129,323.00	-
TAXES	\$10,373.00	\$16,000.00	\$16,000.00	0.00%
WWTP SUPER. & LABOR	\$191,129.00	\$186,655.00	\$236,178.00	26.53%
PLANT OPER & MAINT/POWER-PUMP	\$5,287.00	\$5,000.00	-	-
PLANT OP & MAINT/POWER AERATION	\$57,552.00	\$50,000.00	-	-
PLANT OPER & MAINT - CHEMICALS	\$11,558.00	\$15,000.00	-	-
SWR EMPL TRAVEL-EDUCATION	\$419.00	\$1,250.00	\$1,000.00	-20.00%
SWR COMPUTER IT SERVICES	-	\$500.00	-	-
PLANT OPER& MAINT OUTSIDE TEST	\$15,369.00	\$16,000.00	-	-
PLANT OP & MAINT/OPER SUPPLIES	\$13,168.00	\$16,500.00	-	-

Category	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
PLANT OPER & MAINT/TRANSPORT	\$5,298.00	\$5,500.00	\$5,500.00	0.00%
PLANT OP/MAINT-SEWAGE COLL SYS	\$16,531.00	\$30,000.00	-	-
PLANT OPER &MAINT/COLL PMPG EQ	\$3,971.00	\$7,500.00	\$5,000.00	-33.33%
PLANT OPER&MAIN-TRMT & DISP EQ	\$14,163.00	\$22,500.00	-	-
PLANT OPERATION & MAINTENANCE	\$172,676.00	\$200,000.00	\$185,000.00	-7.50%
SEWER SHARE OF METER MAINT.	\$5,868.00	\$15,000.00	\$15,000.00	0.00%
Total WTR IT SERVICES	\$523,362.00	\$587,405.00	\$593,001.00	0.95%
WATER CIP EMPL RETIREMENT				
SEWER - ADMINISTRATIVE	\$12,152.00	\$19,711.00	\$20,697.00	5.00%
GENERAL ADMIN-OFFICE SUPPLIES	\$18.00	\$1,000.00	\$100.00	-90.00%
GENERAL ADMIN-OUTSIDE SERVICES	\$8,686.00	\$12,000.00	\$9,000.00	-25.00%
GENERAL ADMIN-INSURANCE EXP	-	\$32,915.00	\$9,000.00	-72.66%
GENERAL ADMIN-EMPLOYE BENEFIT	\$43,849.00	\$38,894.00	\$41,228.00	6.00%
GENERAL ADMIN-MISC GENERAL EXP	\$4,747.00	\$10,000.00	\$5,000.00	-50.00%
SEWER UTILITY RENTS	-	\$9,000.00	\$12,000.00	33.33%
Total WATER CIP EMPL RETIREMENT	\$69,452.00	\$123,520.00	\$97,025.00	-21.45%
PRINCIPAL INTEREST LT DEBT				
SEWER PRINCIPLE	-	\$49,500.00	\$276,259.00	458.10%
SEWER INTEREST	-	\$220,336.00	\$217,339.00	-1.36%
Total PRINCIPAL INTEREST LT DEBT	-	\$269,836.00	\$493,598.00	82.93%
WRS EXPENSE				
WRS EXPENSE	\$31,691.00	-	-	0.00%
Total WRS EXPENSE	\$31,691.00	-	-	0.00%
Total Expenditures	\$628,964.83	\$1,025,761.00	\$1,183,624.00	15.39%

Revenue Summary

Historical Revenues Across Department

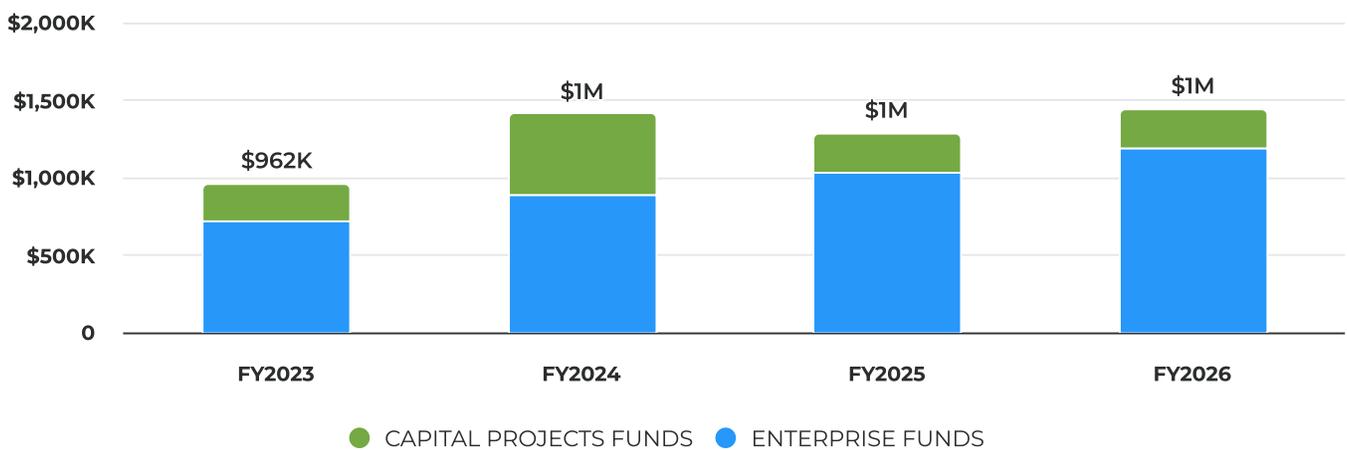


For the Sewer Utility, the revenue budget for FY2025 is set at \$1.3 million, reflecting a 3.67% increase from the prior period. This indicates a moderate growth in revenue expectations compared to the previous budget year.

Looking ahead to FY2026, the revenue budget rises to \$1.4 million, marking a more substantial increase of 12.14% from FY2025. This represents a significant upward adjustment in revenue projections, continuing the positive trend observed in the prior year.

Revenues by Fund Summary

Historical Revenues by Fund Summary

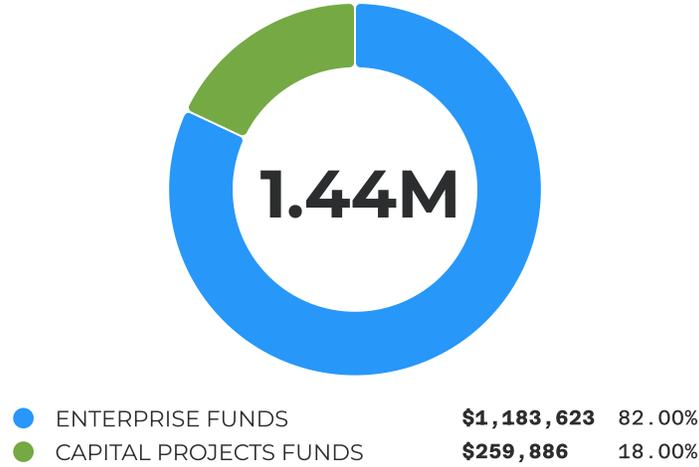


In FY2026, the Sewer Utility's total revenue is budgeted at \$1.4 million, reflecting a 12.14% increase from the FY2025 total of \$1.3 million. The largest revenue source continues to be the Enterprise Funds, which are projected to contribute \$1.2 million, accounting for 82% of the total revenue. This represents a \$159,373 increase or 15.56% growth compared to FY2025.

The Capital Projects Funds are expected to provide \$259,886 in FY2026, making up 18% of the total revenue. This amount shows a slight decrease of \$3,052 or 1.16% from the previous year's \$262,938. Notably, the decrease in Capital Projects Funds is much smaller in FY2026 compared to the significant 50.35% drop experienced in FY2025.

Overall, the FY2026 budget indicates continued growth in the Enterprise Funds revenue, which remains the dominant source, while the Capital Projects Funds show a minor decline relative to the prior year.

FY26 Revenues by Fund Summary



For the Sewer Utility fiscal year revenue by fund summary, Enterprise Funds contribute \$1.2 million, which accounts for 82% of the total revenue. Capital Projects Funds provide \$259,886, representing 18% of the total revenue.

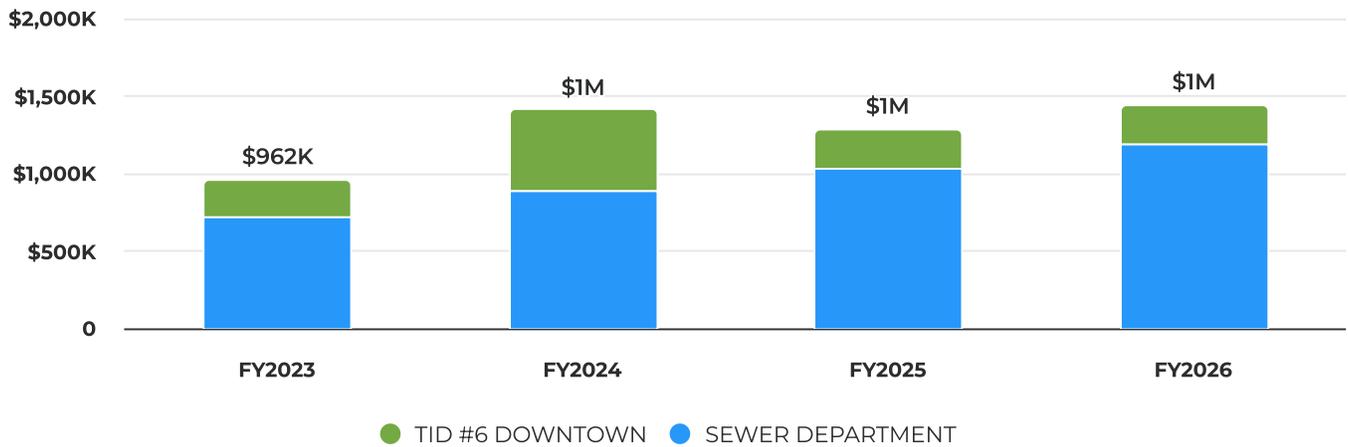
Revenues by Fund Summary

Category	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
CAPITAL PROJECTS FUNDS				
TAX INCREMENTS	\$250,143.00	\$245,000.00	\$245,000.00	0.00%
EXEMPT AIDS	\$17,938.00	\$17,938.00	\$14,886.00	-17.01%
TRANSFER IN - TIDS	\$261,456.00	-	-	-
Total CAPITAL PROJECTS FUNDS	\$529,537.00	\$262,938.00	\$259,886.00	-1.16%
ENTERPRISE FUNDS				
SWR SERV-UNMTRD RES	\$4,640.00	\$5,667.00	\$6,549.00	15.56%
SWR SERV-RESIDENTIAL	\$479,266.00	\$550,554.00	\$636,220.00	15.56%
SWR SERV-COMMERCIAL	\$198,366.00	\$221,841.00	\$256,359.00	15.56%
SWR SERV-INDUSTRIAL	\$60,186.00	\$118,207.00	\$136,600.00	15.56%
SWR SERV-PUBLIC AUTHORITY	\$79,977.00	\$72,867.00	\$84,205.00	15.56%
SEWER REV MULTI FAMILY	\$53,370.00	\$50,000.00	\$57,780.00	15.56%
SWR FORFEITED DISCOUNTS PENALT	\$3,828.00	\$5,114.00	\$5,910.00	15.57%
SEWER OTH LATE FEE	\$67.55	-	-	0.00%

Category	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
SWR SERVICE-MISC OPER REVENUE	\$3,155.00	-	-	0.00%
Total ENTERPRISE FUNDS	\$882,855.55	\$1,024,250.00	\$1,183,623.00	15.56%
Total Revenues	\$1,412,392.55	\$1,287,188.00	\$1,443,509.00	12.14%

Revenues by Fund

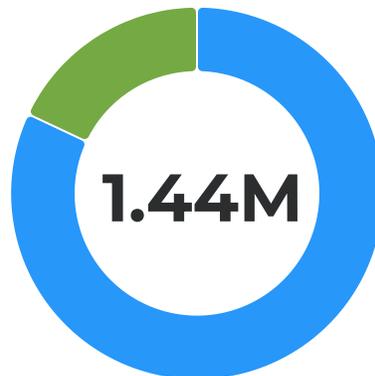
Historical Revenues by Fund



In FY2026, the Sewer Utility's total historical revenue by fund increased to \$1.4 million, marking a 12.14% rise from the previous year's \$1.3 million. The SEWER DEPARTMENT remained the largest revenue source, contributing \$1.2 million, which is 82% of the total and represents a \$159,373 increase or 15.56% growth compared to FY2025.

Conversely, TID #6 DOWNTOWN revenue slightly declined to \$259,886, accounting for 18% of the total. This reflects a decrease of \$3,052 or 1.16% from the prior year. The SEWER DEPARTMENT showed the most significant increase in revenue, while TID #6 DOWNTOWN experienced a minor decrease, continuing the trend from the previous year but with a much smaller reduction.

FY26 Revenues by Fund



● SEWER DEPARTMENT	\$1,183,623	82.00%
● TID #6 DOWNTOWN	\$259,886	18.00%

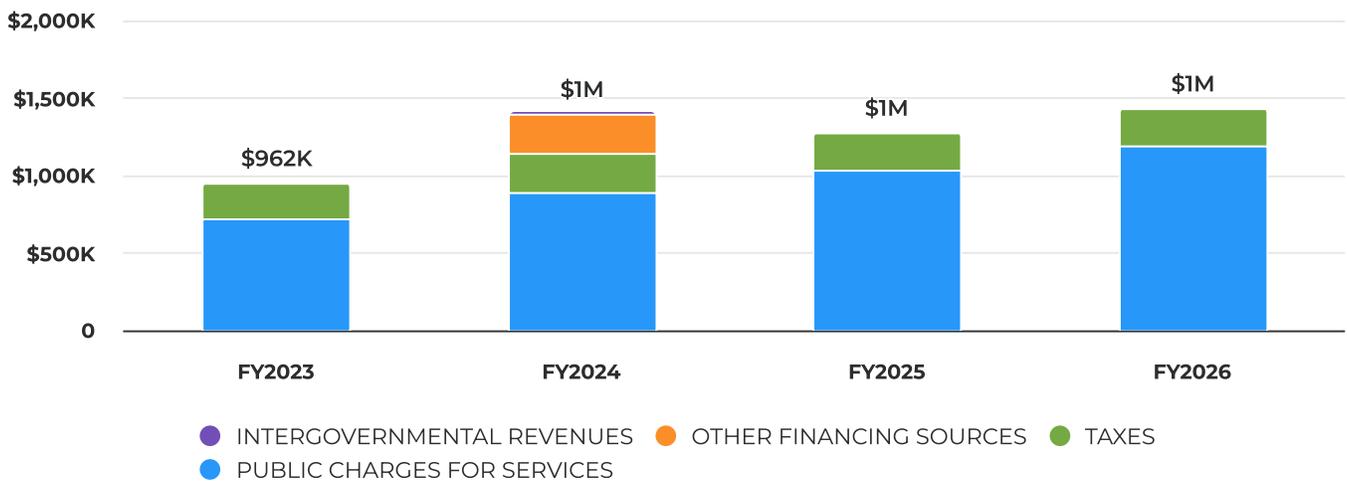
For the Sewer Utility's Fiscal Year Revenue by Fund, the SEWER DEPARTMENT contributes \$1.2 million, which accounts for 82% of the total revenue. The TID #6 DOWNTOWN fund provides \$259,886, representing 18% of the total revenue.

Revenues by Fund

Category	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
TID #6 DOWNTOWN				
TAX INCREMENTS	\$250,143.00	\$245,000.00	\$245,000.00	0.00%
EXEMPT AIDS	\$17,938.00	\$17,938.00	\$14,886.00	-17.01%
TRANSFER IN - TIDS	\$261,456.00	-	-	-
Total TID #6 DOWNTOWN	\$529,537.00	\$262,938.00	\$259,886.00	-1.16%
SEWER DEPARTMENT				
SWR SERV-UNMTRD RES	\$4,640.00	\$5,667.00	\$6,549.00	15.56%
SWR SERV-RESIDENTIAL	\$479,266.00	\$550,554.00	\$636,220.00	15.56%
SWR SERV-COMMERCIAL	\$198,366.00	\$221,841.00	\$256,359.00	15.56%
SWR SERV-INDUSTRIAL	\$60,186.00	\$118,207.00	\$136,600.00	15.56%
SWR SERV-PUBLIC AUTHORITY	\$79,977.00	\$72,867.00	\$84,205.00	15.56%
SEWER REV MULTI FAMILY	\$53,370.00	\$50,000.00	\$57,780.00	15.56%
SWR FORFEITED DISCOUNTS PENALT	\$3,828.00	\$5,114.00	\$5,910.00	15.57%
SEWER OTH LATE FEE	\$67.55	-	-	0.00%
SWR SERVICE-MISC OPER REVENUE	\$3,155.00	-	-	0.00%
Total SEWER DEPARTMENT	\$882,855.55	\$1,024,250.00	\$1,183,623.00	15.56%
Total Revenues	\$1,412,392.55	\$1,287,188.00	\$1,443,509.00	12.14%

Revenues by Revenue Grouping

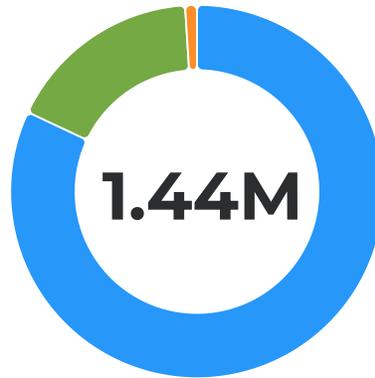
Historical Revenues by Revenue Grouping



In FY2026, the Sewer Utility's total revenue increased by 12.14% to \$1.4 million compared to FY2025's \$1.3 million. The largest revenue category, Public Charges for Services, grew by 15.56% to \$1.2 million, representing 82% of the total revenue, up from 79.57% in the previous year. Taxes remained steady at \$245,000, accounting for 16.97% of total revenue, with no change from FY2025. Intergovernmental Revenues decreased by 17.01% to \$14,886, making up 1.03% of the total, down

from 1.39% the prior year. Other Financing Sources remained at \$0, consistent with the previous year. Overall, the increase in total revenue was primarily driven by the rise in Public Charges for Services, while Intergovernmental Revenues saw a notable decline.

FY26 Revenues by Revenue Grouping



● PUBLIC CHARGES FOR SERVICES	\$1,183,623	82.00%
● TAXES	\$245,000	16.97%
● INTERGOVERNMENTAL REVENUES	\$14,886	1.03%

For the Sewer Utility fiscal year revenue by revenue grouping, Public Charges for Services account for \$1.2 million, representing 82% of the total revenue. Taxes contribute \$245,000, which is 16.97% of the revenue. Intergovernmental Revenues make up \$14,886, or 1.03% of the total revenue.

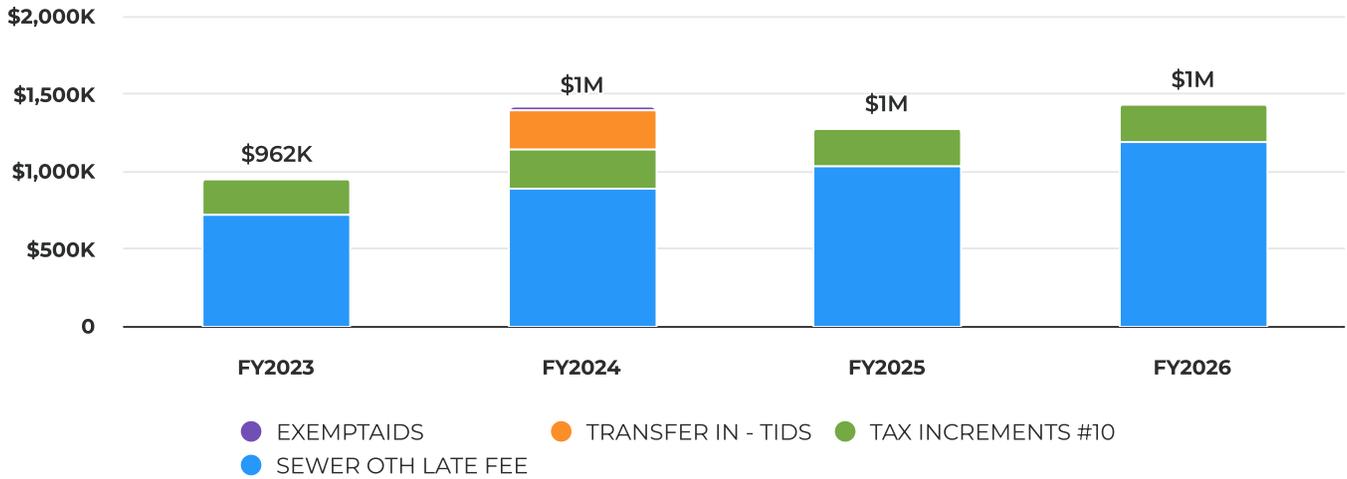
Revenues by Revenue Grouping

Category	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
TAXES				
TAX INCREMENTS	\$250,143.00	\$245,000.00	\$245,000.00	0.00%
Total TAXES	\$250,143.00	\$245,000.00	\$245,000.00	0.00%
INTERGOVERNMENTAL REVENUES				
EXEMPT AIDS	\$17,938.00	\$17,938.00	\$14,886.00	-17.01%
Total INTERGOVERNMENTAL REVENUES	\$17,938.00	\$17,938.00	\$14,886.00	-17.01%
PUBLIC CHARGES FOR SERVICES				
SWR SERV-UNMTRD RES	\$4,640.00	\$5,667.00	\$6,549.00	15.56%
SWR SERV-RESIDENTIAL	\$479,266.00	\$550,554.00	\$636,220.00	15.56%
SWR SERV-COMMERCIAL	\$198,366.00	\$221,841.00	\$256,359.00	15.56%
SWR SERV-INDUSTRIAL	\$60,186.00	\$118,207.00	\$136,600.00	15.56%
SWR SERV-PUBLIC AUTHORITY	\$79,977.00	\$72,867.00	\$84,205.00	15.56%
SEWER REV MULTI FAMILY	\$53,370.00	\$50,000.00	\$57,780.00	15.56%
SWR FORFEITED DISCOUNTS PENALT	\$3,828.00	\$5,114.00	\$5,910.00	15.57%
SEWER OTH LATE FEE	\$67.55	-	-	0.00%

Category	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
SWR SERVICE-MISC OPER REVENUE	\$3,155.00	-	-	0.00%
Total PUBLIC CHARGES FOR SERVICES	\$882,855.55	\$1,024,250.00	\$1,183,623.00	15.56%
OTHER FINANCING SOURCES				
TRANSFER IN - TIDS	\$261,456.00	-	-	-
Total OTHER FINANCING SOURCES	\$261,456.00	-	-	-
Total Revenues	\$1,412,392.55	\$1,287,188.00	\$1,443,509.00	12.14%

Revenues by Object

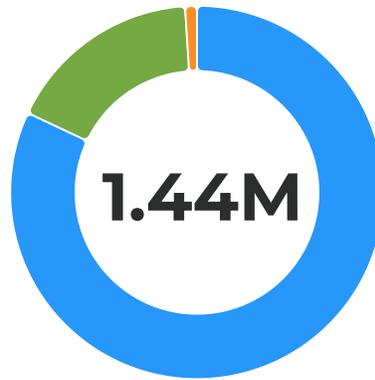
Historical Revenues by Object



The Sewer Utility's total revenue for FY2026 is budgeted at \$1.4 million, reflecting a 12.14% increase from the FY2025 total of \$1.3 million. The largest revenue category, SEWER OTH LATE FEE, is projected to increase by \$159,373 or 15.56%, reaching \$1.2 million and representing 82% of the total revenue, up from 79.57% in FY2025.

The TAX INCREMENTS #10 category remains steady at \$245,000, accounting for 16.97% of total revenue in FY2026, with no change from the previous year. The EXEMPTAIDS category decreases by \$3,052 or 17.01%, totaling \$14,886 and making up 1.03% of the total, down from 1.39% in FY2025. The TRANSFER IN - TIDS category remains at \$0, consistent with the prior year.

FY26 Revenues by Object



● SEWER OTH LATE FEE	\$1,183,623	82.00%
● TAX INCREMENTS #10	\$245,000	16.97%
● EXEMPTAIDS	\$14,886	1.03%

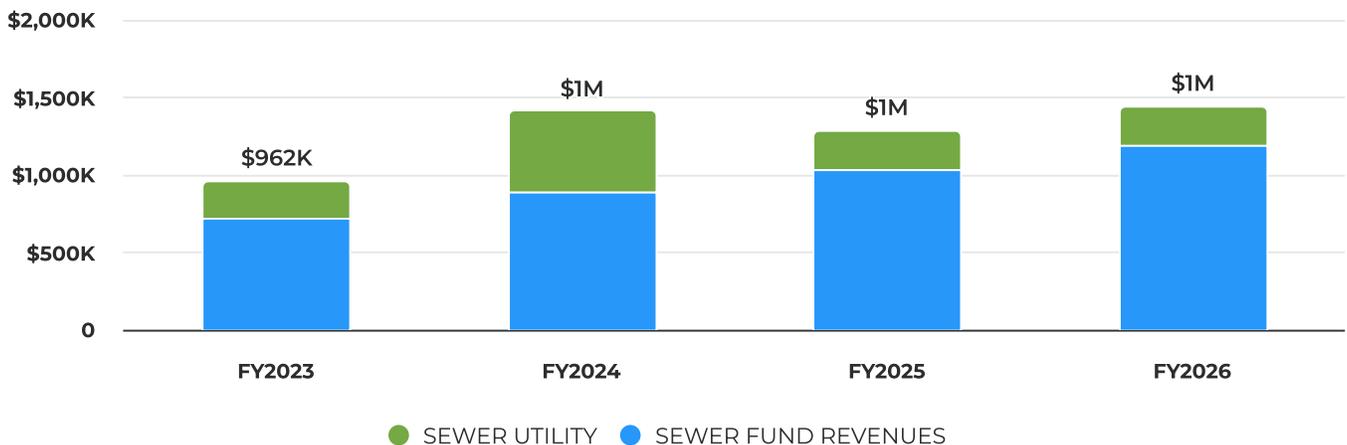
For the Sewer Utility's fiscal year revenue by object, SEWER OTH LATE FEE accounts for \$1.2 million, representing 82% of the total revenue. TAX INCREMENTS #10 contributes \$245,000, which is 16.97% of the revenue. EXEMPTAIDS makes up \$14,886, or 1.03% of the total revenue.

Revenues by Object

Category	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
TAX INCREMENTS #10	\$250,143.00	\$245,000.00	\$245,000.00	0.00%
EXEMPTAIDS	\$17,938.00	\$17,938.00	\$14,886.00	-17.01%
SEWER OTH LATE FEE	\$882,855.55	\$1,024,250.00	\$1,183,623.00	15.56%
TRANSFER IN - TIDS	\$261,456.00	-	-	-
Total Revenues	\$1,412,392.55	\$1,287,188.00	\$1,443,509.00	12.14%

Revenues by Department

Historical Revenues by Department

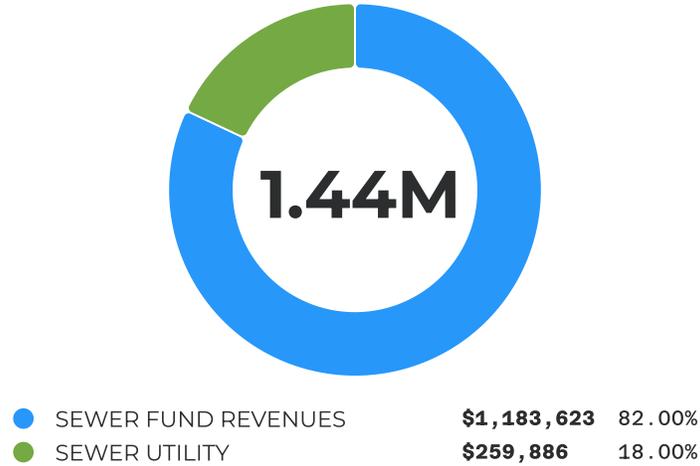


In FY2026, the Sewer Utility's total revenue increased by 12.14% to \$1.4 million compared to FY2025's \$1.3 million. The largest revenue source, Sewer Fund Revenues, rose by 15.56% to \$1.2 million, representing 82% of the total revenue, up from 79.57%

in the previous year. This category saw an increase of \$159,373 from FY2025.

Conversely, the Sewer Utility category experienced a slight decrease of 1.16%, declining by \$3,052 to \$259,886, which accounted for 18% of the total revenue, down from 20.43% in FY2025. Overall, the increase in total revenue was primarily driven by the growth in Sewer Fund Revenues, while the Sewer Utility category showed a minor reduction.

FY26 Revenues by Department

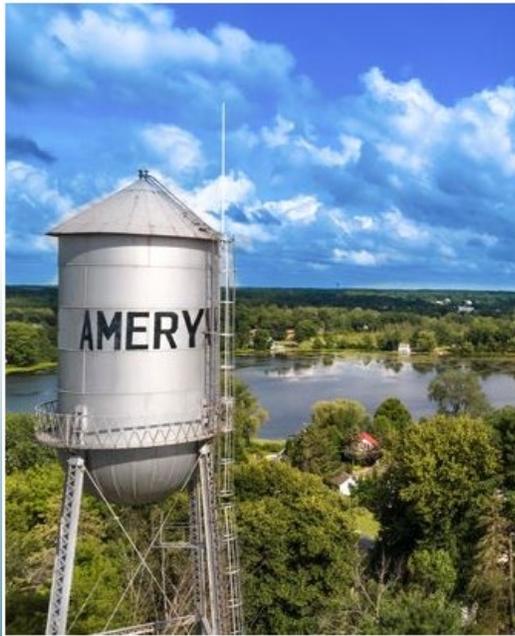


For the Sewer Utility fiscal year revenue by department, the Sewer Fund Revenues amount to \$1.2 million, representing 82% of the total revenue. The Sewer Utility category contributes \$259,886, which accounts for 18% of the total revenue.

Revenues by Department

Category	FY 2024 Actual	FY 2025 Adopted	FY 2026 Budgeted	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
SEWER UTILITY	\$529,537.00	\$262,938.00	\$259,886.00	-1.16%
SEWER FUND REVENUES	\$882,855.55	\$1,024,250.00	\$1,183,623.00	15.56%
Total Revenues	\$1,412,392.55	\$1,287,188.00	\$1,443,509.00	12.14%

City of Amery, Wisconsin



2026-2030 Capital Improvement Plan PROPOSED ADOPTION NOVEMBER 2025

Prepared by:
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Public Finance
777 E. Wisconsin Ave.
Milwaukee, WI 53202
800.792.2473

Table of Contents

Long Range Capital Improvement Planning Introduction/Manual..... 3

Amery CIP Process/Timeline 5

CIP Components (Tabs) 6

Capital Improvement Plan Policy Information..... 8

Capital Improvement Plan Summary Information 12

Capital Improvement Program Department Summaries/Justifications..... 18

2026 Capital Improvement Plan Proposed Budget Funding66

Capital Improvement Plan Beyond 2030.....70

Important Disclosures72

Long Range Capital Improvement Planning Introduction/Manual

CIP Introduction

- This is an essential management tool for Amery to utilize in planning for Capital Improvements over multiple years.
 - Allows room for forward thought and discussion.
 - Better prepares Amery for change.
 - Creates opportunities that may otherwise be overlooked.
- Amery is faced with increasing Expenditures and limitations on Revenues.
 - Creative solutions must be developed to meet these demands.
 - Long-range planning is key to Amery's success.
 - Funding sources and uses are matched over a multiple year timeframe rather than just one year.
- Integrates Capital Improvement Planning (CIP) into annual Budget process.
 - CIP is initial step in annual budget process.
 - Operational – Staffing, organizational structure, systems (70-80% of annual budget)
 - Capital – Infrastructure, maintenance, and equipment.

Benefits of a CIP

- More efficient administration -Assists in making better decisions in how Amery is spending resources in coming years.
- Administration/Departmental involvement in planning and prioritizing projects/programs with available funding
- Provides a disciplined and financially stable approach to spending over multiple years.
- Provides a way to plan financing of infrastructure projects and equipment purchases.
 - Detailed list of projects and funding sources
 - Project descriptions with justifications/rational
- Facilitates the planning and funding of a program.
- Public document to obtain community support and keep citizens informed on current needs and future projects.
- Focuses attention on objectives and financial capabilities/affordability.
 - Identifies most economical means of financing capital projects.

- CIP used by financial advisors to structure and time a capital financing plan borrowing.
- CIP avoids drastic changes in debt service payments.
- Positive evaluation factor by credit rating agencies and independent auditors

Capital Improvement Threshold Policy

- Individual tangible capital-type items should be capitalized only if they have a minimum value of **\$5,000** and have an estimated **useful life of more than one year** following the date of acquisition.
- The capitalization threshold is to be applied to individual items rather than to groups of similar items (e.g., desks and tables)

Capital Improvement Planning Process

- Establish timeline: Spring-Summer-Fall-Nov/Dec Budget Adoption
- City Clerk/Treasurer coordinates and defines Department responsibilities.
- Letter/Memo to begin process of compiling or reviewing the CIP: Sample CIP templates for use/update.
- Organize all parties involved: Dept. Heads/Staff; Elected Officials (involve early); and public citizens.
- Policies: CIP Threshold; Complete Fixed Asset Inventory w/Useful lives/life remaining; Disposal of Equipment
- Develop fixed asset replacement schedule & a adequately funded equipment/building replacement fund.
- Identify the needs for facilities/programs/projects, the timing, costs (uses) and means of financing (sources) for each.
 - Use of CIP template forms for consistency and uniformity
- Set priorities/rankings/justifications/budget impacts for each identified CIP program and project.
- Prepare financial proforma forecast analysis for a range of years showing Freedom's capacity to afford the CIP.
- Execute the plan -Seek review and comment by the public.
- Coincide w/Annual budget process: Incorporate first year's CIP programs/projects into proposed annual budget.
- Review the capital improvement program annually.

Amery CIP Process/Timeline

June: CIP Introduction

Organize all parties involved: Dept. Heads/Staff and Elected Officials

Clerk-Treasurer and Baird will coordinate with participants and define responsibilities to begin the process of compiling the CIP.

Give Depts. 2026-2030 CIP template forms for consistency and uniformity throughout

June/July: CIP Creation Process

Identify the needs for facilities/programs/projects, the timing, costs (uses) and means of financing (sources) for each.

Set priorities/rankings/justifications/budget impacts for each identified CIP program and project.

Use of CIP template forms for consistency and uniformity.

Review Established Policies: CIP Threshold; Complete Fixed Asset Inventory w/Useful lives/life remaining; Disposal of Equipment.

Review fixed asset replacement schedule & adequately funded equipment/building replacement fund.

July:

CIP Data due to City Clerk-Treasurer and City Administrator for compilation and then, following review, given back to departments for review and discussion with their respective standing committees: (City Council, Plan Commission. Park Committee)

August/September:

Distribution to Gov't Leaders.

Review and comment on recommended projects and priorities through standing committee meetings.

Board review and approval of CIP with adoption of first year's projects as a capital budget item in the proposed annual budget.

Full CIP used as a tool in the annual budget process and adoption.

October/November:

Budget adoption w/CIP.

Discussions/Planning with Financial Advisors & Bond Counsel for debt issuance to finance projects.

Submit to Rating Agency to assist with Bond Rating Analysis.

CIP Components (Tabs)

Funding Sources Chart

This worksheet graphically shows the funding sources detailed on the bottom of the chart for each CIP year. The chart is automatically generated by the data contained on the summary of funds worksheet.

Uses by Category Chart

This worksheet graphically shows the uses by category detailed on the right side of the chart for each CIP year. The chart is automatically generated by the data contained on the summary of funds worksheet.

Summary of Funds

This worksheet summarizes the estimated beginning and ending fund balance, individual funding sources, and individual uses by category for each CIP year. The worksheet is automatically generated by combining data contained on each individual category worksheet.

Category Worksheets

A worksheet is created for each individual CIP category. All cells with a black text need user input and all cells with a blue text have a numeric formula which users cannot change. The user will need to type in a name at the top of each category tab on line 4 for that category to show properly on the summary and chart tabs. The first year estimated or actual beginning fund balance for the category needs to be entered. The combined totals of sources and uses will be calculated from individual project/program worksheets for each CIP year. The user needs to insert the required number of program/project lines for each individual CIP category. Formulas from the program or project description & justification tabs are then created for each individual program/project name and the year-by-year totals. When the worksheet is printed on a black and white printer it will display all cells in the same color.

Program or Project Description & Justification

A worksheet is completed for each CIP project or program. The program or project is identified by category, name, and number. Department, contact, type, useful life, priority, and purpose are also available for identification. A narrative description and justification are required for the program or project. For each CIP year, the program or project total expenditure (uses) and funding sources (detailed by type) are entered in the black text cells. Blue text cells have a numeric formula which users cannot change. A narrative budget impact and other relevant information are required at the bottom of the worksheet.

Drop-down menus are available for selection of priority, purpose, and funding sources.

Upon completion of the worksheet, the program or project category name, identification number, uses and funding sources will be transferred by manually creating a formula to the individual category tab created by the user.

Proposed Budget Funding

This worksheet gives a detailed listing of the individual program or project for the proposed budget year by category, identification number, priority ranking, and purpose. The data entered in these columns will be from the program and project worksheet. The individual line item is then identified by the requested, defunded, and final budget dollar amount. The budgeted dollar amounts will tie back to the requested, defunded, and budget columns found on the individual category worksheet uses by category section.

Beyond 5-Year Period

This worksheet details individual program and project by category that are beyond the 5-Year CIP timeline. The year planned, ranking criteria, purpose, and estimated cost are identified.

A drop-down menu is available for the ranking criteria and purpose.

Capital Improvement Plan Policy Information

Capital Asset Policy

- Purpose:** The purpose of this policy is to establish a consistent methodology for recording in the financial records of the City of Amery ("City"), the capitalization and depreciation of capital assets, consistent with current reporting requirements as determined by the State of Wisconsin and the Governmental Accounting Standards Board ("GASB").
- General:** The City of Amery holds certain capital assets which include land, buildings, vehicles, machinery and equipment, parks and roads infrastructure, furniture, and fixtures, and all other tangible or intangible assets, which are used in operations and that have initial useful lives extending beyond a one-year period.
- These assets must be accounted for at historical cost or estimated historical cost and be fairly represented in the City of Amery's Annual Financial Report.
- Valuation:** All costs shall be documented, including methods and sources used to establish such cost basis.
1. Purchased assets: the recording of purchased assets shall be made based on actual costs, including all ancillary costs, based on the vendor invoice or other supporting documentation.
 2. Self-constructed assets: all direct costs (including labor) associated with the construction project shall be included in establishing a self-constructed asset valuation. If the City is unable to identify all direct costs, an estimate of the direct cost is acceptable but must be supported by a reasonable methodology.
 3. Donated assets: assets acquired by gift, donation, or payment of a nominal sum not reflective of the asset's fair market value shall be assigned a cost equal to the fair market value at the time of acquisition.
 4. Leased property: capital lease property shall be recorded as an asset and depreciated as though it had been purchased.
 5. Dedicated assets: requires installation by developers of public improvements, including but not limited to sanitary sewer mains, manholes, laterals, water mains, hydrants, valves, storm and sanitary sewers, streets, curb and gutter, streetlights, street signs, sidewalks will be dedicated to the City upon completion. Recording of infrastructure assets will be made based on actual costs, including ancillary costs,

based on vendor invoice or other supporting documentation provided by the developer.

6. Shared purchases: assets shared with other municipalities or entities shall be made based on the City's share of actual costs, including ancillary costs, based on vendor invoice or other supporting documentation.

Ancillary costs: Ancillary costs are to be included in the capitalized cost of a fixed asset. However, minor costs, not measurable at the time a fixed asset is recorded in the City's fixed asset inventory system, may be expensed.

Ancillary costs include:

- Buildings and Improvements: professional fees of architects, attorneys, appraisers, financial advisors, etc.; damage claims; costs of fixtures permanently attached to a building or structure; insurance premiums and related costs incurred during construction; and other expenditures necessary to place a building or structure into its intended state of operation.
- Equipment: transportation charges, installation costs, and any other normal and necessary expenditures required to place the asset into its intended state of operation.
- Land: legal and title fees, surveying fees, appraisal and negotiation fees, damage payments, site preparation costs, and costs related to demolition of unwanted structures.

Classification: Capital assets include items with useful lives greater than one year, land, land improvements, buildings, building improvements, construction work in progress, machinery and equipment, vehicles, infrastructure, easements, and works of art and historic treasures. A capital asset is to be reported and, with certain exceptions, depreciated in government-wide statements. Assets that are not capitalized are expensed in the year of acquisition.

Infrastructure assets are long-lived assets that normally can be preserved for a significantly greater number of years than most capital assets and that are normally stationary in nature. Examples include roads, bridges, drainage systems, and water systems. Infrastructure assets do not include buildings, drives, parking lots, or any other examples given above that are incidental to property or access to the property.

Long-term assets can be classified into the following:

- Furniture and equipment: office furniture; office, data processing, and special department equipment

- Vehicles and equipment: vehicles, operating and mechanical equipment.
- Land: land, land improvements.
- Buildings: buildings, building improvements.
- Infrastructure: streets, bridges, water and sewer systems, drainage systems, sidewalks, curb, and gutter, etc.

Capitalization: Capital asset value thresholds for capitalization are to be applied to individual capital assets rather than to groups of similar capital assets. Capital assets must have an initial value of \$5,000 or more. This will be known as the “capitalization threshold” for reporting purposes in the Annual Financial Report.

Repair and maintenance costs are expenditures that keep the property in ordinary efficient operating condition. The cost of the repair does not add to the value or prolong the life of the asset. All repair and maintenance costs to capital assets are to be treated as an annual operating expense and charged to the appropriate department and fund.

Improvements are expenditures for additions, alterations, and renovations that appreciably prolong the life of the asset, materially increase its value, or adapt it to a different use. Improvement costs of \$5,000 or more to an individual capital asset are to be capitalized.

Depreciation: All long-term assets (except for land, certain land improvements, and construction in progress) identified in the capital assets policy will be depreciated/amortized. Regardless of the month the asset is placed in service, a full year of depreciation/amortization will be recorded in the first year. Once the asset has been fully depreciated, the asset will be kept on the books until disposed of. When the asset is disposed of prior to the end of its useful life, the remaining “book” value will be written off as depreciation unless it will materially affect the Town’s financial statements.

Useful Life: To determine the useful life of an asset for depreciation purposes, the Town shall consider an asset’s present condition and how long it is expected to meet its service demands in addition to applying applicable industry standards for useful life.

Inventory: An inventory of all long-term assets should be reviewed and updated annually.

Capital Assets Policy
Developed: May 2023
Adopted: June 2023

Capital Improvement Plan Summary Information

Components

Summary of Funds

This worksheet summarizes the estimated beginning and ending fund balance, individual funding sources, and individual uses by category for each CIP year. The worksheet is automatically generated by combining data contained on each individual category worksheet.

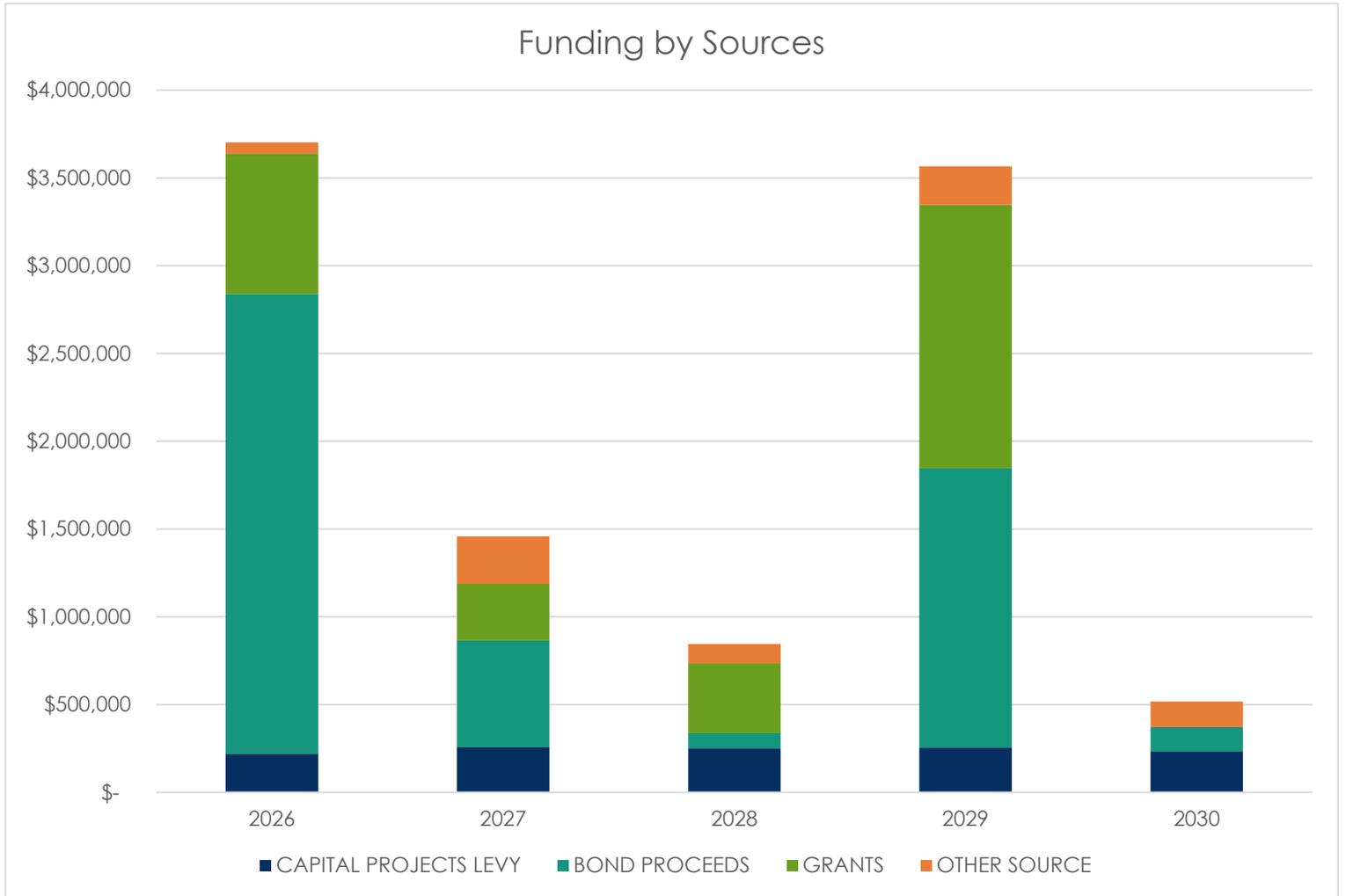
Funding Sources Charts

These graphically show the funding sources detailed on the bottom of the charts for each CIP year. The charts are automatically generated by the data contained on the summary of funds worksheet.

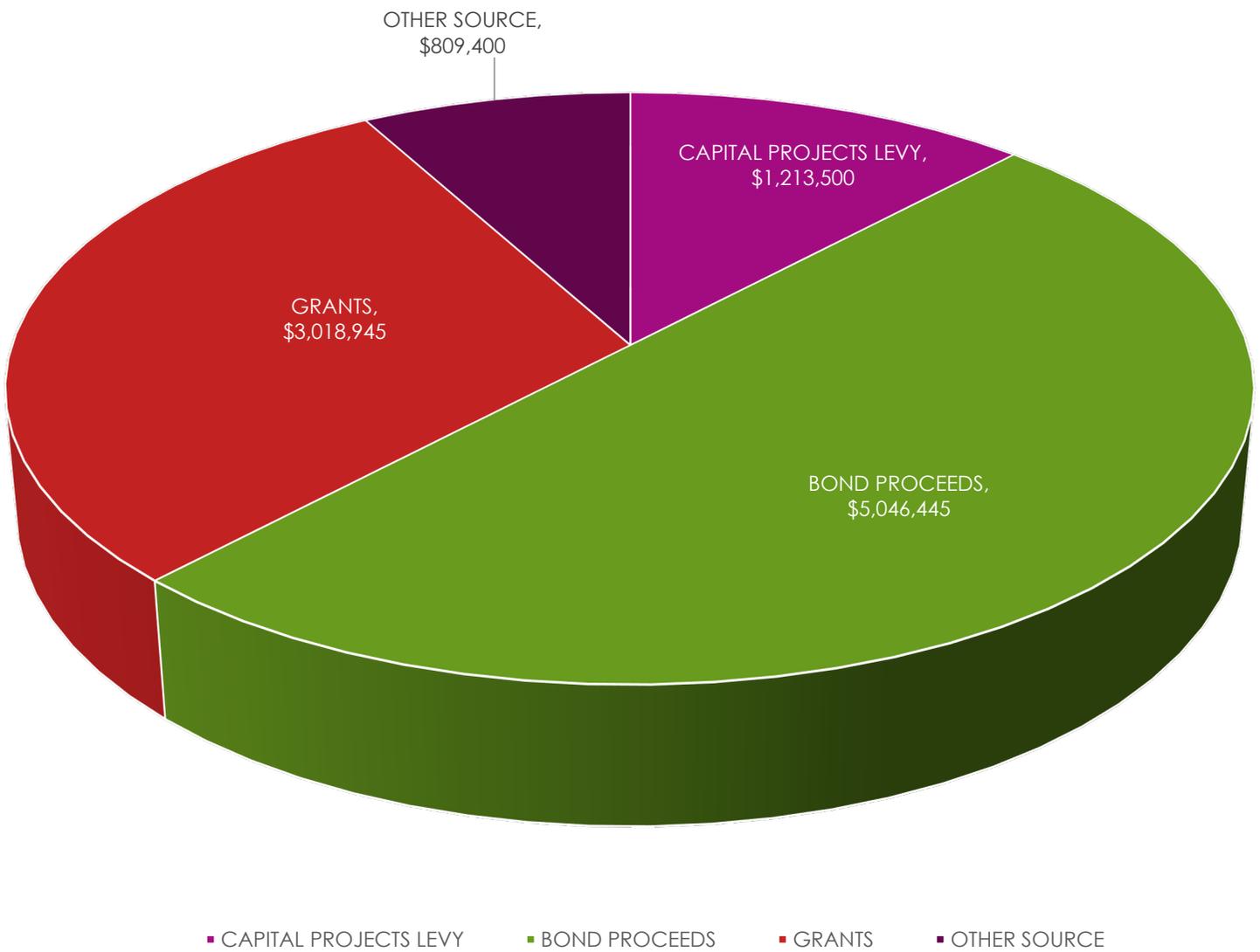
Uses by Category Charts

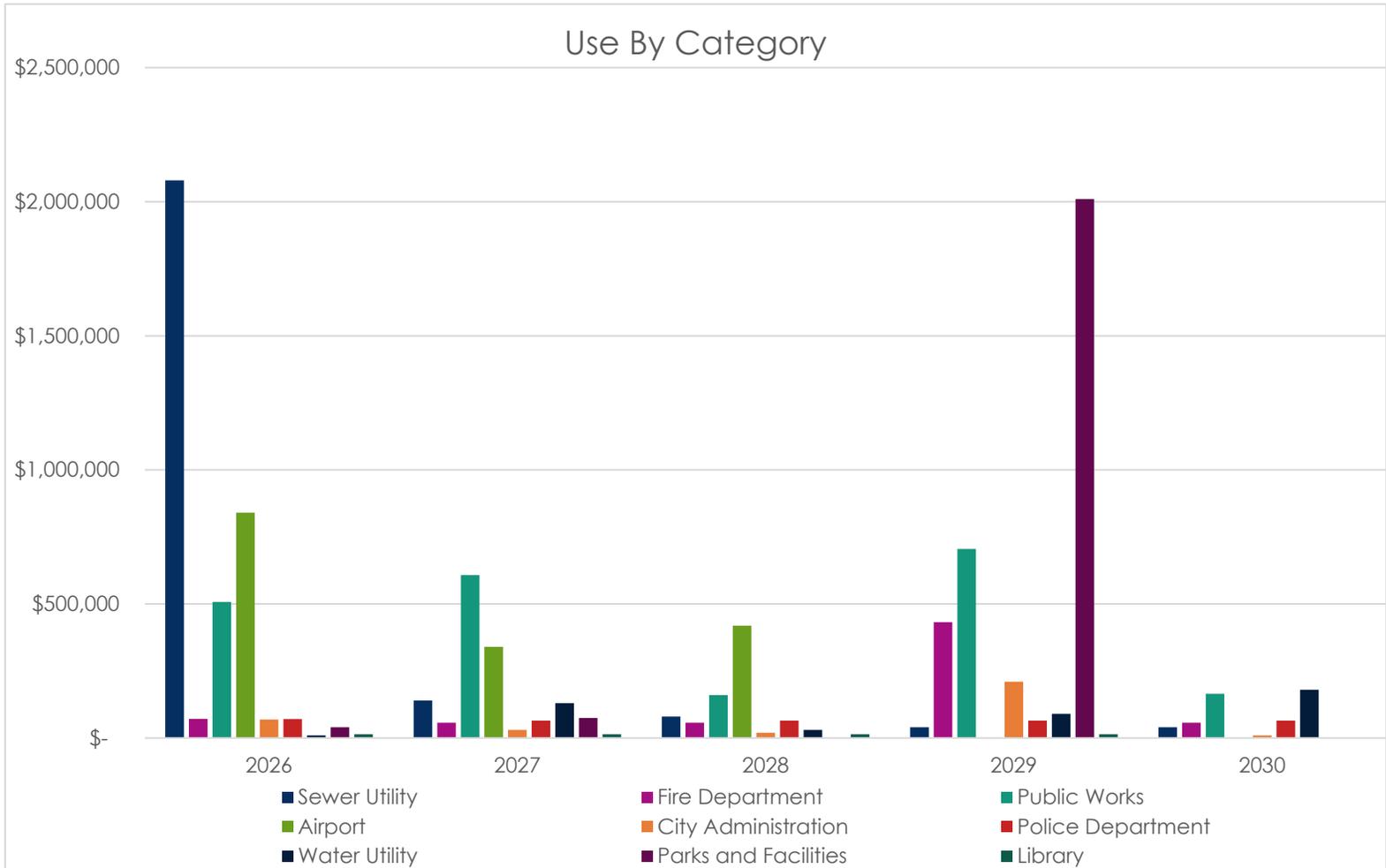
These graphically show the uses by category detailed on the bottom of the charts for each CIP year. The charts are automatically generated by the data contained on the summary of funds worksheet.

CITY OF AMERY CAPITAL IMPROVEMENT PLAN 2026-2030 SUMMARY OF FUNDS						
	2026	2027	2028	2029	2030	Total
EST. BEGINNING FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	-
FUNDING SOURCES						
CAPITAL PROJECTS LEVY	\$ 217,500	\$ 257,000	\$ 251,000	\$ 256,000	\$ 232,000	\$ 1,213,500
GENERAL FUND LEVY	\$ -	\$ -	\$ -	\$ -	\$ -	-
BOND PROCEEDS	\$ 2,622,000	\$ 608,500	\$ 85,945	\$ 1,590,000	\$ 140,000	\$ 5,046,445
GRANTS	\$ 798,000	\$ 323,000	\$ 397,945	\$ 1,500,000	\$ -	\$ 3,018,945
OTHER SOURCE	\$ 64,400	\$ 270,000	\$ 110,000	\$ 220,000	\$ 145,000	\$ 809,400
TOTAL SOURCES	<u>\$ 3,701,900</u>	<u>\$ 1,458,500</u>	<u>\$ 844,890</u>	<u>\$ 3,566,000</u>	<u>\$ 517,000</u>	<u>\$ 10,088,290</u>
TOTAL AVAILABLE FUNDS	<u>\$ 3,701,900</u>	<u>\$ 1,458,500</u>	<u>\$ 844,890</u>	<u>\$ 3,566,000</u>	<u>\$ 517,000</u>	
USES BY PROGRAM/PROJECT						
Sewer Utility	\$ 2,080,000	\$ 140,000	\$ 80,000	\$ 40,000	\$ 40,000	\$ 2,380,000
Fire Department	\$ 71,000	\$ 57,000	\$ 57,000	\$ 432,000	\$ 57,000	\$ 674,000
Public Works	\$ 507,500	\$ 607,500	\$ 160,000	\$ 705,000	\$ 165,000	\$ 2,145,000
Airport	\$ 840,000	\$ 340,000	\$ 418,890	\$ -	\$ -	\$ 1,598,890
City Administration	\$ 69,000	\$ 30,000	\$ 20,000	\$ 210,000	\$ 10,000	\$ 339,000
Police Department	\$ 70,400	\$ 65,000	\$ 65,000	\$ 65,000	\$ 65,000	\$ 330,400
Water Utility	\$ 10,000	\$ 130,000	\$ 30,000	\$ 90,000	\$ 180,000	\$ 440,000
Parks and Facilities	\$ 40,000	\$ 75,000	\$ -	\$ 2,010,000	\$ -	\$ 2,125,000
Library	\$ 14,000	\$ 14,000	\$ 14,000	\$ 14,000	\$ -	\$ 56,000
TOTAL USES BY PROJECT	<u>\$ 3,701,900</u>	<u>\$ 1,458,500</u>	<u>\$ 844,890</u>	<u>\$ 3,566,000</u>	<u>\$ 517,000</u>	<u>\$ 10,088,290</u>
EST. ENDING FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>

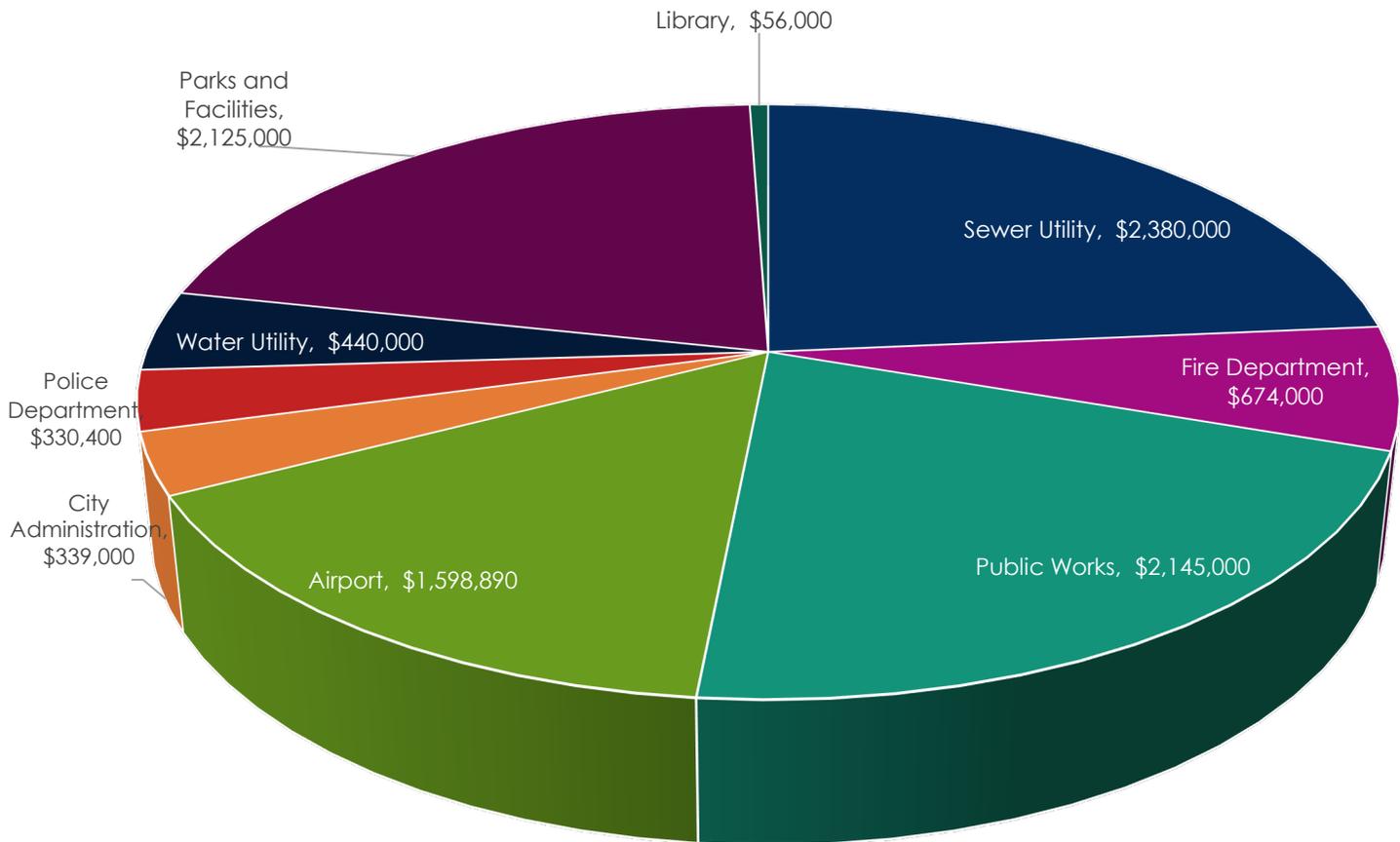


Funding by Sources





Uses by Category



- Sewer Utility
- Fire Department
- Public Works
- Airport
- City Administration
- Police Department
- Water Utility
- Parks and Facilities
- Library

Capital Improvement Program Department Summaries/Justifications

Department Summary Categories

A worksheet is created for each individual CIP Department with sources and uses categories. The first year estimated or actual beginning fund balance for the category needs to be entered. The combined totals of sources and uses will be calculated from individual project/program worksheets for each CIP year.

Program or Project Description & Justification

A worksheet is completed for each CIP project or program. The program or project is identified by category, name, and number. Department, contact, type, useful life, priority, and purpose are identified. A narrative description and justification are required for the program or project. A narrative budget impact and other relevant information are required at the bottom of the worksheet.

CITY OF AMERY CAPITAL IMPROVEMENT PLAN 2026-2030 Sewer Utility						
	2026	2027	2028	2029	2030	Total
EST. BEGINNING FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FUNDING SOURCES						
CAPITAL PROJECTS LEVY						\$ -
GENERAL FUND LEVY						\$ -
REVENUE BOND PROCEEDS	\$ 2,040,000	\$ -	\$ -	\$ -	\$ -	\$ 2,040,000
GRANTS						\$ -
PREMIER RESORT AREA TAX						\$ -
SEWER UTILITY REVENUES	\$ 40,000	\$ 140,000	\$ 80,000	\$ 40,000	\$ 40,000	\$ 340,000
TOTAL SOURCES	<u>\$ 2,080,000</u>	<u>\$ 140,000</u>	<u>\$ 80,000</u>	<u>\$ 40,000</u>	<u>\$ 40,000</u>	<u>\$ 2,380,000</u>
TOTAL AVAILABLE FUNDS	<u>\$ 2,080,000</u>	<u>\$ 140,000</u>	<u>\$ 80,000</u>	<u>\$ 40,000</u>	<u>\$ 40,000</u>	
USES BY PROGRAM/PROJECT						
WWTP Improvements	\$ 2,040,000	\$ -	\$ -	\$ -	\$ -	\$ 2,040,000
Sewer Lining Repairs	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 200,000
Public Works Shop Parking Lot	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ 100,000
Sewer Truck	\$ -	\$ -	\$ 40,000	\$ -	\$ -	\$ 40,000
						\$ -
						\$ -
						\$ -
TOTAL USES BY PROJECT	<u>\$ 2,080,000</u>	<u>\$ 140,000</u>	<u>\$ 80,000</u>	<u>\$ 40,000</u>	<u>\$ 40,000</u>	<u>\$ 2,380,000</u>
EST. ENDING FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	

**CITY OF AMERY
CAPITAL IMPROVEMENT PLAN
2026-2030
PROJECT OR PROGRAM / DESCRIPTION & JUSTIFICATION**

Category:	Sewer
Program/Project Name:	WWTP Improvements
Program/Project #:	SEWER1-2026

Department:	Sewer
Contact:	Jeff Mahoney, Public Works Director
Type:	Equipment
Useful Life:	25 Years
Priority:	4 -Critical Need/Obligated/Within 6-12 Months
Purpose:	Scheduled Replacement

Note: Program/Project Name and # Referenced on Category Sheet.

Description
Finishing the Amery Waste Water Treatment Plant Reconstruction Project.

Justification
Estimated Schedule of Construction projects for final year of improvements to WWTP as proposed by engineering firm.

Expenditures (Uses)	2026	2027	2028	2029	2030	Total
Construction	\$ 1,540,000	\$ -	\$ -	\$ -	\$ -	\$ 1,540,000
Engineering	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ 300,000
Contingency	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ 200,000
Total	\$ 2,040,000	\$ -	\$ -	\$ -	\$ -	\$ 2,040,000

Funding Sources	2026	2027	2028	2029	2030	Total
Sewer Revenue Bonds	\$ 2,040,000	\$ -	\$ -	\$ -	\$ -	\$ 2,040,000
Total	\$ 2,040,000	\$ -	\$ -	\$ -	\$ -	\$ 2,040,000

Budget Impact/Other
Financial Impact to budget of \$2,040,000 in 2026 to be financed by sewer revenue bonds.

**CITY OF AMERY
CAPITAL IMPROVEMENT PLAN
2026-2030
PROJECT OR PROGRAM / DESCRIPTION & JUSTIFICATION**

Category:	Sewer
Program/Project Name:	Sewer Lining Repairs
Program/Project #:	SEWER2-2026

Department:	Sewer
Contact:	Jeff Mahoney, Public Works Director
Type:	Equipment
Useful Life:	20 years
Priority:	3 -Preventive Need/Public Benefit/1-2 Years
Purpose:	Scheduled Replacement

Note: Program/Project Name and # Referenced on Category Sheet.

Description
Scheduled sewer lining and main repair work.

Justification
Goal of adding sewer main lining to a section of the sewer system annually.

Expenditures (Uses)	2026	2027	2028	2029	2030	Total
Sewer Lining Repairs	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 200,000
Total	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 200,000

Funding Sources	2026	2027	2028	2029	2030	Total
Other Source	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 200,000
Total	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 200,000

Budget Impact/Other
Financial Impact to budget of \$40,000 each year to be paid by Sewer Utility Revenues.

**CITY OF AMERY
CAPITAL IMPROVEMENT PLAN
2026-2030
PROJECT OR PROGRAM / DESCRIPTION & JUSTIFICATION**

Category:	Sewer
Program/Project Name:	Public Works Shop Parking Lot
Program/Project #:	SEWER1-2027

Department:	Sewer
Contact:	Jeff Mahoney, Public Works Director
Type:	Facilities
Useful Life:	20 years
Priority:	4 -Critical Need/Obligated/Within 6-12 Months
Purpose:	Scheduled Replacement

Note: Program/Project Name and # Referenced on Category Sheet.

Description
Replacement of Public Works Shop Parking Lot

Justification
Current shop is utilized by Public Works, Sewer, and Water Utilities. Cost of replacement will be split evenly amongst the 3 departments.

Expenditures (Uses)	2026	2027	2028	2029	2030	Total
Public Works Shop Parking Lot	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ 100,000
Total	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ 100,000

Funding Sources	2026	2027	2028	2029	2030	Total
Other Source	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ 100,000
Total	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ 100,000

Budget Impact/Other
Financial Impact to budget of \$300,000 split \$100,000 between public works, sewer, and water. This cost will be paid by Sewer Utility Revenues.

**CITY OF AMERY
CAPITAL IMPROVEMENT PLAN
2026-2030
PROJECT OR PROGRAM / DESCRIPTION & JUSTIFICATION**

Category:	Sewer
Program/Project Name:	Sewer Truck
Program/Project #:	SEWER1-2028

Department:	Sewer
Contact:	Jeff Mahoney, Public Works Director
Type:	Vehicle
Useful Life:	10 years
Priority:	2 -Improvement Benefit/Desired Want/2-3 Years
Purpose:	Scheduled Replacement

Note: Program/Project Name and # Referenced on Category Sheet.

Description
Replacement of Sewer Truck

Justification
Current truck is past useful life and in need of scheduled replacement

Expenditures (Uses)	2026	2027	2028	2029	2030	Total
Sewer Truck	\$ -	\$ -	\$ 40,000	\$ -	\$ -	\$ 40,000
Total	\$ -	\$ -	\$ 40,000	\$ -	\$ -	\$ 40,000

Funding Sources	2026	2027	2028	2029	2030	Total
Other Source	\$ -	\$ -	\$ 40,000	\$ -	\$ -	\$ 40,000
Total	\$ -	\$ -	\$ 40,000	\$ -	\$ -	\$ 40,000

Budget Impact/Other
Financial Impact to budget of \$40,000 in 2028 to be covered by Sewer Utility Revenues.

CITY OF AMERY CAPITAL IMPROVEMENT PLAN 2026-2030 Fire Department						
	2026	2027	2028	2029	2030	Total
EST. BEGINNING FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FUNDING SOURCES						
CAPITAL PROJECTS LEVY	\$ 53,000	\$ 57,000	\$ 57,000	\$ 57,000	\$ 57,000	\$ 281,000
GENERAL FUND LEVY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BOND PROCEEDS	\$ 18,000	\$ -	\$ -	\$ 375,000	\$ -	\$ 393,000
GRANTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
OTHER SOURCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL SOURCES	<u>\$ 71,000</u>	<u>\$ 57,000</u>	<u>\$ 57,000</u>	<u>\$ 432,000</u>	<u>\$ 57,000</u>	<u>\$ 674,000</u>
TOTAL AVAILABLE FUNDS	<u>\$ 71,000</u>	<u>\$ 57,000</u>	<u>\$ 57,000</u>	<u>\$ 432,000</u>	<u>\$ 57,000</u>	
USES BY PROGRAM/PROJECT						
Radios	\$ 18,000	\$ 18,000	\$ 18,000	\$ 18,000	\$ 18,000	\$ 90,000
Fire Station Improvements	\$ 34,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 114,000
Turn Out Gear	\$ 19,000	\$ 19,000	\$ 19,000	\$ 19,000	\$ 19,000	\$ 95,000
Fire Truck	\$ -	\$ -	\$ -	\$ 375,000	\$ -	\$ 375,000
TOTAL USES BY PROJECT	<u>\$ 71,000</u>	<u>\$ 57,000</u>	<u>\$ 57,000</u>	<u>\$ 432,000</u>	<u>\$ 57,000</u>	<u>\$ 674,000</u>
EST. ENDING FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**CITY OF AMERY
CAPITAL IMPROVEMENT PLAN
2026-2030
PROJECT OR PROGRAM / DESCRIPTION & JUSTIFICATION**

Category:	Fire Department
Program/Project Name:	Radios
Program/Project #:	FIRE1-2026

Department:	Fire Department
Contact:	Chuck Frohn, Fire Chief
Type:	Equipment
Useful Life:	20 years
Priority:	5 -Mandated/Mission Driven/Immediate Need
Purpose:	Replace Worn Out Equipment

Note: Program/Project Name and # Referenced on Category Sheet.

Description
Replacement of 6 radios per year.

Justification
Per replacement schedule radios are past useful lifecycle and is in need of replacement. A regular replacement cycle ensures that all firefighters have a functional radio.

Expenditures (Uses)	2026	2027	2028	2029	2030	Total
Radios	\$ 18,000	\$ 18,000	\$ 18,000	\$ 18,000	\$ 18,000	\$ 90,000
Total	\$ 18,000	\$ 18,000	\$ 18,000	\$ 18,000	\$ 18,000	\$ 90,000

Funding Sources	2026	2027	2028	2029	2030	Total
Bond Proceeds	\$ 18,000	\$ -	\$ -	\$ -	\$ -	\$ 18,000
Capital Projects Levy	\$ -	\$ 18,000	\$ 18,000	\$ 18,000	\$ 18,000	\$ 72,000
Total	\$ 18,000	\$ -	\$ -	\$ -	\$ -	\$ 18,000

Budget Impact/Other
Financial Impact to Budget of \$18,000 per year to be split between various taxing jurisdictions who utilize fire service. Anticipated City portion is \$6,000.

**CITY OF AMERY
CAPITAL IMPROVEMENT PLAN
2026-2030
PROJECT OR PROGRAM / DESCRIPTION & JUSTIFICATION**

Category:	Fire Department
Program/Project Name:	Fire Station Improvements
Program/Project #:	FIRE2-2026

Department:	Fire Department
Contact:	Chuck Frohn, Fire Chief
Type:	Facilities
Useful Life:	20 years
Priority:	4 -Critical Need/Obligated/Within 6-12 Months
Purpose:	Scheduled Replacement

Note: Program/Project Name and # Referenced on Category Sheet.

Description
Annual Improvements to the Fire Station.

Justification
The Fire Station garage bay's sealant has started failing. The floors must be epoxied to ensure no damage to the foundation by seepage. Also includes switching the landscaping to a no-maintenance solution.

Expenditures (Uses)	2026	2027	2028	2029	2030	Total
Fire Station Improvements	\$ 34,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 114,000
Total	\$ 34,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 114,000

Funding Sources	2026	2027	2028	2029	2030	Total
Capital Projects Levy	\$ 34,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 114,000
Total	\$ 34,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 114,000

Budget Impact/Other
Financial Impact to Budget to be split between various taxing jurisdictions who utilize fire service. Anticipated City portion is \$11,220 for 2026.

**CITY OF AMERY
CAPITAL IMPROVEMENT PLAN
2026-2030
PROJECT OR PROGRAM / DESCRIPTION & JUSTIFICATION**

Category:	Fire Department
Program/Project Name:	Turn Out Gear
Program/Project #:	FIRE3-2026

Department:	Fire Department
Contact:	Chuck Frohn, Fire Chief
Type:	Equipment
Useful Life:	20 years
Priority:	5 -Mandated/Mission Driven/Immediate Need
Purpose:	Replace Worn Out Equipment

Note: Program/Project Name and # Referenced on Category Sheet.

Description
Annual replacement of turn out gear and personal protection equipment.

Justification
Turn out gear must be replaced on a regular cycle to ensure its usability and safety.

Expenditures (Uses)	2026	2027	2028	2029	2030	Total
Turn Out Gear	\$ 19,000	\$ 19,000	\$ 19,000	\$ 19,000	\$ 19,000	\$ 95,000
Total	\$ 19,000	\$ 19,000	\$ 19,000	\$ 19,000	\$ 19,000	\$ 95,000

Funding Sources	2026	2027	2028	2029	2030	Total
Capital Projects Levy	\$ 19,000	\$ 19,000	\$ 19,000	\$ 19,000	\$ 19,000	\$ 95,000
Total	\$ 19,000	\$ 19,000	\$ 19,000	\$ 19,000	\$ 19,000	\$ 95,000

Budget Impact/Other
Financial Impact to Budget of \$19,000 per year to be split between various taxing jurisdictions who utilize fire service. Anticipated City portion is \$6,650.

**CITY OF AMERY
CAPITAL IMPROVEMENT PLAN
2026-2030
PROJECT OR PROGRAM / DESCRIPTION & JUSTIFICATION**

Category:	Fire Department
Program/Project Name:	Fire Truck
Program/Project #:	FIRE1-2029

Department:	Fire Department
Contact:	Chuck Frohn, Fire Chief
Type:	Vehicle
Useful Life:	20 years
Priority:	1 - Maintain/Public Want/Greater than 3 Years
Purpose:	Replace Worn Out Equipment

Note: Program/Project Name and # Referenced on Category Sheet.

Description
Replacement of 1999 International Fire Truck.

Justification
Per replacement schedule fire truck is past useful lifecycle and is in need of replacement.

Expenditures (Uses)	2026	2027	2028	2029	2030	Total
Fire Truck	\$ -	\$ -	\$ -	\$ 375,000	\$ -	\$ 375,000
Total	\$ -	\$ -	\$ -	\$ 375,000	\$ -	\$ 375,000

Funding Sources	2026	2027	2028	2029	2030	Total
Bond Proceeds	\$ -	\$ -	\$ -	\$ 375,000	\$ -	\$ 375,000
Total	\$ -	\$ -	\$ -	\$ 375,000	\$ -	\$ 375,000

Budget Impact/Other
Financial Impact to Budget of \$375,000 to be split between various taxing jurisdictions who utilize fire service. Anticipated City portion is \$131,250.

CITY OF AMERY CAPITAL IMPROVEMENT PLAN 2026-2030 Public Works						
	2026	2027	2028	2029	2030	Total
EST. BEGINNING FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FUNDING SOURCES						
CAPITAL PROJECTS LEVY	\$ 157,500	\$ 157,500	\$ 160,000	\$ 165,000	\$ 165,000	\$ 805,000
GENERAL FUND LEVY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BOND PROCEEDS	\$ 350,000	\$ 450,000	\$ -	\$ 450,000	\$ -	\$ 1,250,000
GRANTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
OTHER SOURCE	\$ -	\$ -	\$ -	\$ 90,000	\$ -	\$ 90,000
TOTAL SOURCES	<u>\$ 507,500</u>	<u>\$ 607,500</u>	<u>\$ 160,000</u>	<u>\$ 705,000</u>	<u>\$ 165,000</u>	<u>\$ 2,145,000</u>
TOTAL AVAILABLE FUNDS	<u>\$ 507,500</u>	<u>\$ 607,500</u>	<u>\$ 160,000</u>	<u>\$ 705,000</u>	<u>\$ 165,000</u>	
USES BY PROGRAM/PROJECT						
Loader	\$ 160,000	\$ -	\$ -	\$ 90,000	\$ -	\$ 250,000
Skid Steer	\$ 80,000	\$ -	\$ -	\$ -	\$ -	\$ 80,000
DPW Truck	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ 30,000
Storm Sewer Improvements	\$ 7,500	\$ 7,500	\$ 10,000	\$ 15,000	\$ 15,000	\$ 55,000
Street Repairs	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 750,000
Street Sweeper	\$ -	\$ 350,000	\$ -	\$ -	\$ -	\$ 350,000
Center Street Extension	\$ 80,000	\$ -	\$ -	\$ -	\$ -	\$ 80,000
Shop Parking Lot	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ 100,000
Backhoe	\$ -	\$ -	\$ -	\$ 250,000	\$ -	\$ 250,000
Dump Truck	\$ -	\$ -	\$ -	\$ 200,000	\$ -	\$ 200,000
TOTAL USES BY PROJECT	<u>\$ 507,500</u>	<u>\$ 607,500</u>	<u>\$ 160,000</u>	<u>\$ 705,000</u>	<u>\$ 165,000</u>	<u>\$ 2,145,000</u>
EST. ENDING FUND BALANCE	<u>\$ -</u>					

**CITY OF AMERY
CAPITAL IMPROVEMENT PLAN
2026-2030
PROJECT OR PROGRAM / DESCRIPTION & JUSTIFICATION**

Category:	Public Works
Program/Project Name:	Loader
Program/Project #:	Streets1-2026

Department:	Public Works
Contact:	Jeff Mahoney, Public Works Director
Type:	Vehicle
Useful Life:	3 years
Priority:	4 -Critical Need/Obligated/Within 6-12 Months
Purpose:	Replace Worn Out Equipment

Note: Program/Project Name and # Referenced on Category Sheet.

Description
Replacement of 2021 Public Works Loader, additional purchase of a brush hog attachment.

Justification
Replacement Schedule has Loader on 3 year rotation schedule.

Expenditures (Uses)	2026	2027	2028	2029	2030	Total
Loader	\$ 160,000	\$ -	\$ -	\$ 90,000	\$ -	\$ 250,000
Total	\$ 160,000	\$ -	\$ -	\$ 90,000	\$ -	\$ 250,000

Funding Sources	2026	2027	2028	2029	2030	Total
Bond Proceeds	\$ 160,000	\$ -	\$ -	\$ -	\$ -	\$ 160,000
Other Source	\$ -	\$ -	\$ -	\$ 90,000	\$ -	\$ 90,000
Total	\$ 160,000	\$ -	\$ -	\$ 90,000	\$ -	\$ 250,000

Budget Impact/Other
The cost of purchasing the loaders will be incorporated into the 2026 and 2029 capital improvement bond proceeds. The 2026 loader cost includes the attachment. The loaders are traded in after 3 years to cover the purchase of the next loader. This has been determined to be the most cost effective way to manage this asset.

**CITY OF AMERY
 CAPITAL IMPROVEMENT PLAN
 2026-2030
 PROJECT OR PROGRAM / DESCRIPTION & JUSTIFICATION**

Category:	Public Works
Program/Project Name:	Skid Steer
Program/Project #:	Streets2-2026

Department:	Public Works
Contact:	Jeff Mahoney, Public Works Director
Type:	Vehicle
Useful Life:	20 years
Priority:	4 -Critical Need/Obligated/Within 6-12 Months
Purpose:	Replace Worn Out Equipment

Note: Program/Project Name and # Referenced on Category Sheet.

Description
Replacement of Public Works Skid Steer.

Justification
Current Skid Steer has reached maximum useful life and needs to be replaced.

Expenditures (Uses)	2026	2027	2028	2029	2030	Total
Skid Steer	\$ 80,000	\$ -	\$ -	\$ -	\$ -	\$ 80,000
Total	\$ 80,000	\$ -	\$ -	\$ -	\$ -	\$ 80,000

Funding Sources	2026	2027	2028	2029	2030	Total
Bond Proceeds	\$ 80,000	\$ -	\$ -	\$ -	\$ -	\$ 80,000
Total	\$ 80,000	\$ -	\$ -	\$ -	\$ -	\$ 80,000

Budget Impact/Other
Financial Impact to budget of \$80,000 will utilize funding from the 2025 Bond Proceeds.

**CITY OF AMERY
CAPITAL IMPROVEMENT PLAN
2026-2030
PROJECT OR PROGRAM / DESCRIPTION & JUSTIFICATION**

Category:	Public Works
Program/Project Name:	DPW Truck
Program/Project #:	Streets3-2026

Department:	Public Works
Contact:	Jeff Mahoney, Public Works Director
Type:	Vehicle
Useful Life:	15 years
Priority:	4 -Critical Need/Obligated/Within 6-12 Months
Purpose:	Replace Worn Out Equipment

Note: Program/Project Name and # Referenced on Category Sheet.

Description
Replacement of Public Works Truck

Justification
Current truck has reached maximum useful life and is in need to replacement.

Expenditures (Uses)	2026	2027	2028	2029	2030	Total
DPW Truck	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ 30,000
Total	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ 30,000

Funding Sources	2026	2027	2028	2029	2030	Total
Bond Proceeds	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ 30,000
Total	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ 30,000

Budget Impact/Other
Financial Impact to budget of \$30,000 will utilize funding from the 2025 Bond Proceeds.

**CITY OF AMERY
CAPITAL IMPROVEMENT PLAN
2026-2030
PROJECT OR PROGRAM / DESCRIPTION & JUSTIFICATION**

Category:	Public Works
Program/Project Name:	Storm Sewer Improvements
Program/Project #:	Streets4-2026

Department:	Public Works
Contact:	Jeff Mahoney, Public Works Director
Type:	Infrastructure
Useful Life:	20 years
Priority:	4 -Critical Need/Obligated/Within 6-12 Months
Purpose:	Scheduled Replacement

Note: Program/Project Name and # Referenced on Category Sheet.

Description
Improvements to the City's storm water infrastructure, including sewers, curbs, gutters, and drainage culverts.

Justification
Inadequate storm water management leads to water infiltration and erosion, which severely compromises the integrity of road foundations and pavement. By investing in improved storm water infrastructure, the city can prevent this damage, extending the lifespan of its roads and significantly reducing long-term maintenance and repair costs.

Expenditures (Uses)	2026	2027	2028	2029	2030	Total
Storm Sewer Improvements	\$ 7,500	\$ 7,500	\$ 10,000	\$ 15,000	\$ 15,000	\$ 55,000
Total	\$ 7,500	\$ 7,500	\$ 10,000	\$ 15,000	\$ 15,000	\$ 55,000

Funding Sources	2026	2027	2028	2029	2030	Total
Capital Projects Levy	\$ 7,500	\$ 7,500	\$ 10,000	\$ 15,000	\$ 15,000	\$ 55,000
Total	\$ 7,500	\$ 7,500	\$ 10,000	\$ 15,000	\$ 15,000	\$ 55,000

Budget Impact/Other
Annual storm water improvement program will be funded through the annual capital improvement levy.

**CITY OF AMERY
CAPITAL IMPROVEMENT PLAN
2026-2030
PROJECT OR PROGRAM / DESCRIPTION & JUSTIFICATION**

Category:	Public Works
Program/Project Name:	Street Repairs
Program/Project #:	Streets5-2026

Department:	Public Works
Contact:	Jeff Mahoney, Public Works Director
Type:	Infrastructure
Useful Life:	20 years
Priority:	4 -Critical Need/Obligated/Within 6-12 Months
Purpose:	Scheduled Replacement

Note: Program/Project Name and # Referenced on Category Sheet.

Description
Annual Street Repair Program

Justification
Improved streets are essential for enhancing a community's quality of life and economic vitality. Investing in street improvements reduces maintenance costs, enhances public safety, and supports local commerce by ensuring efficient and reliable transportation networks.

Expenditures (Uses)	2026	2027	2028	2029	2030	Total
Street Repairs	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 750,000
Total	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 750,000

Funding Sources	2026	2027	2028	2029	2030	Total
Capital Projects Levy	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 750,000
Total	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 750,000

Budget Impact/Other
Annual street repair program will be funded through the annual capital improvement levy.

**CITY OF AMERY
 CAPITAL IMPROVEMENT PLAN
 2026-2030
 PROJECT OR PROGRAM / DESCRIPTION & JUSTIFICATION**

Category:	Public Works
Program/Project Name:	Center Street Extension
Program/Project #:	Streets6-2026

Department:	Public Works
Contact:	Jeff Mahoney, Public Works Director
Type:	Infrastructure
Useful Life:	20 years
Priority:	4 -Critical Need/Obligated/Within 6-12 Months
Purpose:	New Program/Service

Note: Program/Project Name and # Referenced on Category Sheet.

Description
Extension of Center Street

Justification
A road extension to accommodate additional housing development.

Expenditures (Uses)	2026	2027	2028	2029	2030	Total
Center Street Extension	\$ 80,000	\$ -	\$ -	\$ -	\$ -	\$ 80,000
Total	\$ 80,000	\$ -	\$ -	\$ -	\$ -	\$ 80,000

Funding Sources	2026	2027	2028	2029	2030	Total
Bond Proceeds	\$ 80,000	\$ -	\$ -	\$ -	\$ -	\$ 80,000
Total	\$ 80,000	\$ -	\$ -	\$ -	\$ -	\$ 80,000

Budget Impact/Other
Labor for this project will be performed by City staff. Financial Impact to budget of \$80,000 will utilize funding from the 2025 Bond Proceeds.

**CITY OF AMERY
 CAPITAL IMPROVEMENT PLAN
 2026-2030
 PROJECT OR PROGRAM / DESCRIPTION & JUSTIFICATION**

Category:	Public Works
Program/Project Name:	Street Sweeper
Program/Project #:	Streets1-2027

Department:	Public Works
Contact:	Jeff Mahoney, Public Works Director
Type:	Streets
Useful Life:	20 years
Priority:	4 -Critical Need/Obligated/Within 6-12 Months
Purpose:	Replace Worn Out Equipment

Note: Program/Project Name and # Referenced on Category Sheet.

Description
Replacement of Public Works Street Sweeper

Justification
Current Street Sweeper has reached maximum useful life and is in need to replacement.

Expenditures (Uses)	2026	2027	2028	2029	2030	Total
Street Sweeper	\$ -	\$ 350,000	\$ -	\$ -	\$ -	\$ 350,000
Total	\$ -	\$ 350,000	\$ -	\$ -	\$ -	\$ 350,000

Funding Sources	2026	2027	2028	2029	2030	Total
Bond Proceeds	\$ -	\$ 350,000	\$ -	\$ -	\$ -	\$ 350,000
Total	\$ -	\$ 350,000	\$ -	\$ -	\$ -	\$ 350,000

Budget Impact/Other
Financial Impact to budget of \$350,000 will be incorporated into the 2027 Capital Improvement Bond Proceeds.

**CITY OF AMERY
CAPITAL IMPROVEMENT PLAN
2026-2030
PROJECT OR PROGRAM / DESCRIPTION & JUSTIFICATION**

Category:	Public Works
Program/Project Name:	Shop Parking Lot
Program/Project #:	Streets2-2027

Department:	Public Works
Contact:	Jeff Mahoney, Public Works Director
Type:	Facilities
Useful Life:	20 years
Priority:	4 -Critical Need/Obligated/Within 6-12 Months
Purpose:	Replace Worn Out Equipment

Note: Program/Project Name and # Referenced on Category Sheet.

Description
Replacement of Public Works Shop Parking Lot

Justification
Current shop is utilized by Public Works, Sewer, and Water Utilities. Cost of replacement will be split evenly amongst the 3 departments.

Expenditures (Uses)	2026	2027	2028	2029	2030	Total
Shop Parking Lot	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ 100,000
Total	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ 100,000

Funding Sources	2026	2027	2028	2029	2030	Total
Bond Proceeds	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ 100,000
Total	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ 100,000

Budget Impact/Other
Financial Impact to budget of \$300,000 split \$100,000 between public works, sewer, and water. This cost will be incorporated into the 2027 Capital Improvement Bond Proceeds. The remainder of the cost is shown in the water and sewer CIP.

**CITY OF AMERY
 CAPITAL IMPROVEMENT PLAN
 2026-2030
 PROJECT OR PROGRAM / DESCRIPTION & JUSTIFICATION**

Category:	Public Works
Program/Project Name:	Backhoe
Program/Project #:	Streets1-2029

Department:	Public Works
Contact:	Jeff Mahoney, Public Works Director
Type:	Vehicle
Useful Life:	20 years
Priority:	1 -Maintain/Public Want/Greater than 3 Years
Purpose:	Replace Worn Out Equipment

Note: Program/Project Name and # Referenced on Category Sheet.

Description
Replacement of Public Works Backhoe.

Justification
Current Backhoe has reached maximum useful life and needs to be replaced.

Expenditures (Uses)	2026	2027	2028	2029	2030	Total
Backhoe	\$ -	\$ -	\$ -	\$ 250,000	\$ -	\$ 250,000
Total	\$ -	\$ -	\$ -	\$ 250,000	\$ -	\$ 250,000

Funding Sources	2026	2027	2028	2029	2030	Total
Bond Proceeds	\$ -	\$ -	\$ -	\$ 250,000	\$ -	\$ 250,000
Total	\$ -	\$ -	\$ -	\$ 250,000	\$ -	\$ 250,000

Budget Impact/Other
Financial Impact to budget of \$250,000 and will be incorporated into the 2029 Capital Improvement Bond Proceeds.

**CITY OF AMERY
CAPITAL IMPROVEMENT PLAN
2026-2030
PROJECT OR PROGRAM / DESCRIPTION & JUSTIFICATION**

Category:	Public Works
Program/Project Name:	Dump Truck
Program/Project #:	Streets2-2029

Department:	Public Works
Contact:	Jeff Mahoney, Public Works Director
Type:	Vehicle
Useful Life:	20 years
Priority:	1 -Maintain/Public Want/Greater than 3 Years
Purpose:	Replace Worn Out Equipment

Note: Program/Project Name and # Referenced on Category Sheet.

Description
Replacement of 2003 Dumptruck.

Justification
2003 Dumptruck will have exceeded useful life and is in need of replacement.

Expenditures (Uses)	2026	2027	2028	2029	2030	Total
Dump Truck	\$ -	\$ -	\$ -	\$ 200,000	\$ -	\$ 200,000
Total	\$ -	\$ -	\$ -	\$ 200,000	\$ -	\$ 200,000

Funding Sources	2026	2027	2028	2029	2030	Total
Bond Proceeds	\$ -	\$ -	\$ -	\$ 200,000	\$ -	\$ 200,000
Total	\$ -	\$ -	\$ -	\$ 200,000	\$ -	\$ 200,000

Budget Impact/Other
Financial Impact to budget of \$200,000 and will be incorporated into the 2029 Capital Improvement Bond Proceeds.

CITY OF AMERY CAPITAL IMPROVEMENT PLAN 2026-2030 Airport						
	2026	2027	2028	2029	2030	Total
EST. BEGINNING FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FUNDING SOURCES						
CAPITAL PROJECTS LEVY	\$ 2,000	\$ 7,500	\$ -	\$ -	\$ -	\$ 9,500
GENERAL FUND LEVY						\$ -
BOND PROCEEDS	\$ 40,000	\$ 9,500	\$ 20,945	\$ -	\$ -	\$ 70,445
GRANTS	\$ 798,000	\$ 323,000	\$ 397,945	\$ -	\$ -	\$ 1,518,945
OTHER SOURCE						\$ -
TOTAL SOURCES	<u>\$ 840,000</u>	<u>\$ 340,000</u>	<u>\$ 418,890</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,598,890</u>
TOTAL AVAILABLE FUNDS	<u>\$ 840,000</u>	<u>\$ 340,000</u>	<u>\$ 418,890</u>	<u>\$ -</u>	<u>\$ -</u>	
USES BY PROGRAM/PROJECT						
Construction Snow Removal Equipment Building	\$ 800,000					\$ 800,000
Parking Lot Replacement	\$ 40,000	\$ 150,000	\$ -	\$ -	\$ -	\$ 190,000
Construct Terminal Building	\$ -	\$ 190,000	\$ 418,890	\$ -	\$ -	\$ 608,890
TOTAL USES BY PROJECT	<u>\$ 840,000</u>	<u>\$ 340,000</u>	<u>\$ 418,890</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,598,890</u>
EST. ENDING FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	

**CITY OF AMERY
CAPITAL IMPROVEMENT PLAN
2026-2030
PROJECT OR PROGRAM / DESCRIPTION & JUSTIFICATION**

Category:	Airport
Program/Project Name:	Construction Snow Removal Equipment Building
Program/Project #:	Airport1-2026

Department:	Airport
Contact:	Jeff Mahoney, Public Works Director
Type:	Buildings and Grounds
Useful Life:	20 years
Priority:	4 -Critical Need/Obligated/Within 6-12 Months
Purpose:	Expanded Service

Note: Program/Project Name and # Referenced on Category Sheet.

Description
Phase 2 of construction of snow removal equipment building.

Justification
Project was designed in 2023 and will be completed in 2026.

Expenditures (Uses)	2026	2027	2028	2029	2030	Total
Construction Snow Removal Equipment Building	\$ 800,000	\$ -	\$ -	\$ -	\$ -	\$ 800,000
Total	\$ 800,000	\$ -	\$ -	\$ -	\$ -	\$ 800,000

Funding Sources	2026	2027	2028	2029	2030	Total
Bond Proceeds	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ 40,000
Grants	\$ 760,000	\$ -	\$ -	\$ -	\$ -	\$ 760,000
Total	\$ 800,000	\$ -	\$ -	\$ -	\$ -	\$ 800,000

Budget Impact/Other
Cost is split between 2025 bond proceeds and federal and state aid.

**CITY OF AMERY
CAPITAL IMPROVEMENT PLAN
2026-2030
PROJECT OR PROGRAM / DESCRIPTION & JUSTIFICATION**

Category:	Airport
Program/Project Name:	Parking Lot Replacement
Program/Project #:	Airport2-2026

Department:	Airport
Contact:	Jeff Mahoney, Public Works Director
Type:	Buildings and Grounds
Useful Life:	20 years
Priority:	3 -Preventive Need/Public Benefit/1-2 Years
Purpose:	Scheduled Replacement

Note: Program/Project Name and # Referenced on Category Sheet.

Description
Phase 1 of construction of new parking lot.

Justification
Project was designed in 2024, construction will start in 2026 and is slated to be completed in 2027.

Expenditures (Uses)	2026	2027	2028	2029	2030	Total
Parking Lot Replacement	\$ 40,000	\$ 150,000	\$ -	\$ -	\$ -	\$ 190,000
Total	\$ 40,000	\$ 150,000	\$ -	\$ -	\$ -	\$ 190,000

Funding Sources	2026	2027	2028	2029	2030	Total
Capital Projects Levy	\$ 2,000	\$ 7,500	\$ -	\$ -	\$ -	\$ 9,500
Grants	\$ 38,000	\$ 142,500	\$ -	\$ -	\$ -	\$ 180,500
Total	\$ 40,000	\$ 150,000	\$ -	\$ -	\$ -	\$ 190,000

Budget Impact/Other
Cost is split between \$36,000 from Entitlements, \$135,000 from Bipartisan Infrastructure Bill, and \$9,500 in local match. The remaining will come from the 2026 and 2027 Capital Projects Levy.

**CITY OF AMERY
CAPITAL IMPROVEMENT PLAN
2026-2030
PROJECT OR PROGRAM / DESCRIPTION & JUSTIFICATION**

Category:	Airport
Program/Project Name:	Construct Terminal Building
Program/Project #:	Airport1-2027

Department:	Airport
Contact:	Jeff Mahoney, Public Works Director
Type:	Buildings and Grounds
Useful Life:	20 years
Priority:	3 -Preventive Need/Public Benefit/1-2 Years
Purpose:	Expanded Service

Note: Program/Project Name and # Referenced on Category Sheet.

Description
Phase 1 of construction of new terminal building.

Justification
Project was designed in 2024, construction started in 2026 and is slated to be finished in 2027.

Expenditures (Uses)	2026	2027	2028	2029	2030	Total
Construct Terminal Building	\$ -	\$ 190,000	\$ 418,890	\$ -	\$ -	\$ 608,890
Total	\$ -	\$ 190,000	\$ 418,890	\$ -	\$ -	\$ 608,890

Funding Sources	2026	2027	2028	2029	2030	Total
Bond Proceeds	\$ -	\$ 9,500	\$ 20,945	\$ -	\$ -	\$ 30,445
Grants	\$ -	\$ 180,500	\$ 397,945	\$ -	\$ -	\$ 578,445
Total	\$ -	\$ 190,000	\$ 418,890	\$ -	\$ -	\$ 608,890

Budget Impact/Other
Cost is split between federal and state funding and the proceeds from the planned bond proceeds.

CITY OF AMERY CAPITAL IMPROVEMENT PLAN 2026-2030 City Administration						
	2026	2027	2028	2029	2030	Total
EST. BEGINNING FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FUNDING SOURCES						
CAPITAL PROJECTS LEVY	\$ 5,000	\$ 10,000	\$ 20,000	\$ 10,000	\$ 10,000	\$ 55,000
GENERAL FUND LEVY						\$ -
BOND PROCEEDS	\$ 55,000	\$ 20,000	\$ -	\$ 200,000	\$ -	\$ 275,000
GRANTS						\$ -
OTHER SOURCE	\$ 9,000	\$ -	\$ -	\$ -	\$ -	\$ 9,000
TOTAL SOURCES	<u>\$ 69,000</u>	<u>\$ 30,000</u>	<u>\$ 20,000</u>	<u>\$ 210,000</u>	<u>\$ 10,000</u>	<u>\$ 339,000</u>
TOTAL AVAILABLE FUNDS	<u>\$ 69,000</u>	<u>\$ 30,000</u>	<u>\$ 20,000</u>	<u>\$ 210,000</u>	<u>\$ 10,000</u>	
USES BY PROGRAM/PROJECT						
Sump Pump Replacement	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 50,000
Computer Replacements	\$ 9,000	\$ -	\$ -	\$ -	\$ -	\$ 9,000
Zoning Code Rewrite	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ 40,000
Wayfinding	\$ 10,000	\$ 20,000	\$ -	\$ -	\$ -	\$ 30,000
Election Machines	\$ -	\$ -	\$ 10,000	\$ -	\$ -	\$ 10,000
City Hall Elevator	\$ -	\$ -	\$ -	\$ 200,000	\$ -	\$ 200,000
TOTAL USES BY PROJECT	<u>\$ 69,000</u>	<u>\$ 30,000</u>	<u>\$ 20,000</u>	<u>\$ 210,000</u>	<u>\$ 10,000</u>	<u>\$ 339,000</u>
EST. ENDING FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	

**CITY OF AMERY
CAPITAL IMPROVEMENT PLAN
2026-2030
PROJECT OR PROGRAM / DESCRIPTION & JUSTIFICATION**

Category:	General Government
Program/Project Name:	Sump Pump Replacement
Program/Project #:	GENERAL1-2026

Department:	General Government
Contact:	Alex Mansfield
Type:	Facilities
Useful Life:	5-10 years
Priority:	3 -Preventive Need/Public Benefit/1-2 Years
Purpose:	Scheduled Replacement

Note: Program/Project Name and # Referenced on Category Sheet.

Description
The City Administration wishes to have a CIP item for yearly replacment of sump pumps located in city hall. This would be a scheduled replacement per the replacement schedule for city administration.

Justification
The City Administration needs to "switch out" sump pumps on an ongoing basis. The sump pumps physically deteriorate over time, and the functions degrade due to ever-changing climates causing them to be worn quickly.

Expenditures (Uses)	2026	2027	2028	2029	2030	Total
Sump Pump Replacement	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 50,000
Total	\$ 10,000	\$ 50,000				

Funding Sources	2026	2027	2028	2029	2030	Total
Bond Proceeds	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ 10,000
Capital Projects Levy	\$ -	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 40,000
Total	\$ 10,000	\$ 50,000				

Budget Impact/Other
Financial Impact to budget of \$10,000 was included in the 2025 bond proceeds. The funds will be levied in 2027-2030 under capital projects levy.

**CITY OF AMERY
CAPITAL IMPROVEMENT PLAN
2026-2030
PROJECT OR PROGRAM / DESCRIPTION & JUSTIFICATION**

Category:	General Government
Program/Project Name:	Computer Replacements
Program/Project #:	GENERAL2-2026

Department:	General Government/Police/Public Works
Contact:	Alex Mansfield, City Administrator
Type:	Information Technology
Useful Life:	4 years
Priority:	4 -Critical Need/Obligated/Within 6-12 Months
Purpose:	Scheduled Replacement

Note: Program/Project Name and # Referenced on Category Sheet.

Description
The City Administration wishes to purchase 7 new computers for employee workstations.

Justification
The City Administration needs to replace outdated work computers that are not able to be updated to meet performance and cybersecurity needs. Replacements will occur with 2 in Police, 1 in Public Works, and 4 in Administration.

Expenditures (Uses)	2026	2027	2028	2029	2030	Total
Computer Replacements	\$ 9,000	\$ -	\$ -	\$ -	\$ -	\$ 9,000
Total	\$ 9,000	\$ -	\$ -	\$ -	\$ -	\$ 9,000

Funding Sources	2026	2027	2028	2029	2030	Total
Other Source	\$ 9,000	\$ -	\$ -	\$ -	\$ -	\$ 9,000
Total	\$ 9,000	\$ -	\$ -	\$ -	\$ -	\$ 9,000

Budget Impact/Other
Purchase will be made using proceeds from the sale of a replaced police truck.

**CITY OF AMERY
CAPITAL IMPROVEMENT PLAN
2026-2030
PROJECT OR PROGRAM / DESCRIPTION & JUSTIFICATION**

Category:	General Government
Program/Project Name:	Zoning Code Rewrite
Program/Project #:	GENERAL3-2026

Department:	General Government
Contact:	Alex Mansfield, City Administrator
Type:	Land Use Planning
Useful Life:	20 years
Priority:	5 -Mandated/Mission Driven/Immediate Need
Purpose:	Improve Policies/Procedures

Note: Program/Project Name and # Referenced on Category Sheet.

Description
This project funds a comprehensive rewrite fo the City's Zoning Code to implement the vision of the Comprehensive Plan by creating modern, user-friendly regulations that streamline the development process and encourage investment.

Justification
The City's current, outdated zoning ordinance fundamentally conflicts with the goals of the adopted Comprehensive Plan, creating barriers to desired economic development and preventing the community's vision from being realized.

Expenditures (Uses)	2026	2027	2028	2029	2030	Total
Zoning Code Rewrite	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ 40,000
Total	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ 40,000

Funding Sources	2026	2027	2028	2029	2030	Total
Bond Proceeds	\$ 35,000	\$ -	\$ -	\$ -	\$ -	\$ 35,000
Capital Projects Levy	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ 5,000
Total	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ 40,000

Budget Impact/Other
One time use of bond proceeds. Further zoning code changes will occur through the regular ordinance adoption process.

**CITY OF AMERY
CAPITAL IMPROVEMENT PLAN
2026-2030
PROJECT OR PROGRAM / DESCRIPTION & JUSTIFICATION**

Category:	General Government
Program/Project Name:	Wayfinding
Program/Project #:	GENERAL4-2026

Department:	General Government
Contact:	Alex Mansfield, City Administrator
Type:	Signage
Useful Life:	10 years
Priority:	3 -Preventive Need/Public Benefit/1-2 Years
Purpose:	New Program/Service

Note: Program/Project Name and # Referenced on Category Sheet.

Description
This project provides for the design and installation of a comprehensive, city-wide vehicular and pedestrian wayfinding system to improve navigation for residents and visitors. The new cohesive signage will guide users to key civic, commercial, and recreational destinations, thereby enhancing the visitor experience and supporting local economic activity.

Justification
A cohesive wayfinding program was identified through the 2045 Comprehensive Plan as a means of directing residents and visitors to Amery towards local amenities and resources. A cohesive plan will ensure that signage and materials remain consistent with Amery's established brand.

Expenditures (Uses)	2026	2027	2028	2029	2030	Total
Planning	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ 10,000
Implementation	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ 20,000
Total	\$ 10,000	\$ 20,000	\$ -	\$ -	\$ -	\$ 30,000

Funding Sources	2026	2027	2028	2029	2030	Total
Bond Proceeds	\$ 10,000	\$ 20,000	\$ -	\$ -	\$ -	\$ 30,000
Total	\$ 10,000	\$ 20,000	\$ -	\$ -	\$ -	\$ 30,000

Budget Impact/Other
Financial Impact is the creation of an initial wayfinding materials, including but not limited to road signs and informational kiosks. Replacement of materials would need to occur after a sufficient period of time has elapsed. The signs would be paid through bond proceeds.

**CITY OF AMERY
 CAPITAL IMPROVEMENT PLAN
 2026-2030
 PROJECT OR PROGRAM / DESCRIPTION & JUSTIFICATION**

Category:	General Government
Program/Project Name:	Election Machines
Program/Project #:	GENERAL1-2028

Department:	General Government
Contact:	Alex Mansfield, City Administrator
Type:	Information Technology
Useful Life:	5-10 years
Priority:	2 -Improvement Benefit/Desired Want/2-3 Years
Purpose:	Scheduled Replacement

Note: Program/Project Name and # Referenced on Category Sheet.

Description
Replacment of 2020 Election Machines.

Justification
Schedule replacement of election machines.

Expenditures (Uses)	2026	2027	2028	2029	2030	Total
Election Machines	\$ -	\$ -	\$ 10,000	\$ -	\$ -	\$ 10,000
Total	\$ -	\$ -	\$ 10,000	\$ -	\$ -	\$ 10,000

Funding Sources	2026	2027	2028	2029	2030	Total
Capital Projects Levy	\$ -	\$ -	\$ 10,000	\$ -	\$ -	\$ 10,000
Total	\$ -	\$ -	\$ 10,000	\$ -	\$ -	\$ 10,000

Budget Impact/Other
Financial Impact to budget of \$10,000 to be levied in 2028 under capital projects levy.

**CITY OF AMERY
CAPITAL IMPROVEMENT PLAN
2026-2030
PROJECT OR PROGRAM / DESCRIPTION & JUSTIFICATION**

Category:	General Government
Program/Project Name:	City Hall Elevator
Program/Project #:	GENERAL1-2029

Department:	General Government
Contact:	Alex Mansfield, City Administrator
Type:	Facilities
Useful Life:	5-10 years
Priority:	1 - Maintain/Public Want/Greater than 3 Years
Purpose:	Scheduled Replacement

Note: Program/Project Name and # Referenced on Category Sheet.

Description
Replacment of City Hall Elevator

Justification
The City Hall Elevator is from when the building was originally built. Current elevator has exceeded its useful life and is in need of replacement.

Expenditures (Uses)	2026	2027	2028	2029	2030	Total
City Hall Elevator	\$ -	\$ -	\$ -	\$ 200,000	\$ -	\$ 200,000
Total	\$ -	\$ -	\$ -	\$ 200,000	\$ -	\$ 200,000

Funding Sources	2026	2027	2028	2029	2030	Total
Bond Proceeds	\$ -	\$ -	\$ -	\$ 200,000	\$ -	\$ 200,000
Total	\$ -	\$ -	\$ -	\$ 200,000	\$ -	\$ 200,000

Budget Impact/Other
Financial Impact to budget of \$200,000 to be completed with the 2029 scheduled bond proceeds.

CITY OF AMERY CAPITAL IMPROVEMENT PLAN 2026-2030 Police Department						
	2026	2027	2028	2029	2030	Total
EST. BEGINNING FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	-
FUNDING SOURCES						
CAPITAL PROJECTS LEVY						\$ -
GENERAL FUND LEVY						\$ -
BOND PROCEEDS	\$ 65,000	\$ 65,000	\$ 65,000	\$ 65,000	\$ 65,000	\$ 325,000
GRANTS						\$ -
OTHER SOURCE	\$ 5,400	\$ -	\$ -	\$ -	\$ -	\$ 5,400
TOTAL SOURCES	<u>\$ 70,400</u>	<u>\$ 65,000</u>	<u>\$ 65,000</u>	<u>\$ 65,000</u>	<u>\$ 65,000</u>	<u>\$ 330,400</u>
TOTAL AVAILABLE FUNDS	<u>\$ 70,400</u>	<u>\$ 65,000</u>	<u>\$ 65,000</u>	<u>\$ 65,000</u>	<u>\$ 65,000</u>	
USES BY PROGRAM/PROJECT						
Squad Car Replacement	\$ 65,000	\$ 65,000	\$ 65,000	\$ 65,000	\$ 65,000	\$ 325,000
Speed Trailer	\$ 5,400	\$ -	\$ -	\$ -	\$ -	\$ 5,400
						\$ -
						\$ -
TOTAL USES BY PROJECT	<u>\$ 70,400</u>	<u>\$ 65,000</u>	<u>\$ 65,000</u>	<u>\$ 65,000</u>	<u>\$ 65,000</u>	<u>\$ 330,400</u>
EST. ENDING FUND BALANCE	<u>\$ -</u>					

**CITY OF AMERY
 CAPITAL IMPROVEMENT PLAN
 2026-2030
 PROJECT OR PROGRAM / DESCRIPTION & JUSTIFICATION**

Category:	Police Department
Program/Project Name:	Squad Car Replacement
Program/Project #:	POLICE1-2026

Department:	Police Department
Contact:	Dan Peters, Police Chief
Type:	Vehicle
Useful Life:	15 years
Priority:	5 -Mandated/Mission Driven/Immediate Need
Purpose:	Scheduled Replacement

Note: Program/Project Name and # Referenced on Category Sheet.

Description
Replacement of Squad Cars on 3-Year rotation cycle.

Justification
Have established goal of replacing squad vehicles every 3 years. This request will continue to have the city stay on track with squad vehicles. This proactive schedule ensures maximum officer safety and vehicle availability while capturing higher resale value. Cost is broken out by \$43,000 per vehicle and \$22,000 for vehicle upfitting.

Expenditures (Uses)	2026	2027	2028	2029	2030	Total
Squad Car Replacement	\$ 65,000	\$ 65,000	\$ 65,000	\$ 65,000	\$ 65,000	\$ 325,000
Total	\$ 65,000	\$ 65,000	\$ 65,000	\$ 65,000	\$ 65,000	\$ 325,000

Funding Sources	2026	2027	2028	2029	2030	Total
Bond Proceeds	\$ 65,000	\$ 65,000	\$ 65,000	\$ 65,000	\$ 65,000	\$ 325,000
Total	\$ 65,000	\$ 65,000	\$ 65,000	\$ 65,000	\$ 65,000	\$ 325,000

Budget Impact/Other
Financial Impact to budget of \$65,000 to be covered by bond proceeds.

**CITY OF AMERY
 CAPITAL IMPROVEMENT PLAN
 2026-2030
 PROJECT OR PROGRAM / DESCRIPTION & JUSTIFICATION**

Category:	Police Department
Program/Project Name:	Speed Trailer
Program/Project #:	POLICE2-2026

Department:	Police Department
Contact:	Dan Peters, Police Chief
Type:	Equipment
Useful Life:	15 years
Priority:	4 -Critical Need/Obligated/Within 6-12 Months
Purpose:	Scheduled Replacement

Note: Program/Project Name and # Referenced on Category Sheet.

Description
Replacement of Police Speed Signs

Justification
Replacement of Police Speed Signs with signs that are more mobile and performs better.

Expenditures (Uses)	2026	2027	2028	2029	2030	Total
Speed Trailer	\$ 5,400	\$ -	\$ -	\$ -	\$ -	\$ 5,400
Total	\$ 5,400	\$ -	\$ -	\$ -	\$ -	\$ 5,400

Funding Sources	2026	2027	2028	2029	2030	Total
Other Source	\$ 5,400	\$ -	\$ -	\$ -	\$ -	\$ 5,400
Total	\$ 5,400	\$ -	\$ -	\$ -	\$ -	\$ 5,400

Budget Impact/Other
The 2026 purchase will be made using the proceeds from a sale of an old police squad truck.

CITY OF AMERY						
CAPITAL IMPROVEMENT PLAN						
2026-2030						
Water Utility						
	2026	2027	2028	2029	2030	Total
EST. BEGINNING FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	-
FUNDING SOURCES						
CAPITAL PROJECTS LEVY						\$ -
GENERAL FUND LEVY						\$ -
REVENUE BOND PROCEEDS	\$ -	\$ -	\$ -	\$ -	\$ 75,000	\$ 75,000
GRANTS						\$ -
WATER UTILITY REVENUES	\$ 10,000	\$ 130,000	\$ 30,000	\$ 90,000	\$ 105,000	\$ 365,000
TOTAL SOURCES	<u>\$ 10,000</u>	<u>\$ 130,000</u>	<u>\$ 30,000</u>	<u>\$ 90,000</u>	<u>\$ 180,000</u>	<u>\$ 440,000</u>
TOTAL AVAILABLE FUNDS	<u>\$ 10,000</u>	<u>\$ 130,000</u>	<u>\$ 30,000</u>	<u>\$ 90,000</u>	<u>\$ 180,000</u>	
USES BY PROGRAM/PROJECT						
Meter Upgrades	\$ 10,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 130,000
Public Works Shop Parking Lot	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ 100,000
Water Truck	\$ -	\$ -	\$ -	\$ 60,000	\$ -	\$ 60,000
Water Tower Cleaning and Painting	\$ -	\$ -	\$ -	\$ -	\$ 150,000	\$ 150,000
TOTAL USES BY PROJECT	<u>\$ 10,000</u>	<u>\$ 130,000</u>	<u>\$ 30,000</u>	<u>\$ 90,000</u>	<u>\$ 180,000</u>	<u>\$ 440,000</u>
EST. ENDING FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>

**CITY OF AMERY
CAPITAL IMPROVEMENT PLAN
2026-2030
PROJECT OR PROGRAM / DESCRIPTION & JUSTIFICATION**

Category:	Water
Program/Project Name:	Meter Upgrades
Program/Project #:	WATER1-2026

Department:	Water
Contact:	Jeff Mahoney, Public Works Director
Type:	Equipment
Useful Life:	10 Years
Priority:	3 -Preventive Need/Public Benefit/1-2 Years
Purpose:	Scheduled Replacement

Note: Program/Project Name and # Referenced on Category Sheet.

Description
Contingency account for continual replacement and upgrade of meters.

Justification
Part of regular maintenance schedule

Expenditures (Uses)	2026	2027	2028	2029	2030	Total
Meter Upgrades	\$ 10,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 130,000
Total	\$ 10,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 130,000

Funding Sources	2026	2027	2028	2029	2030	Total
Other Source	\$ 10,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 130,000
Total	\$ 10,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 130,000

Budget Impact/Other
Financial Impact to Budget of \$10,000 for 2026 and then \$30,000 per year for following years. Purchases will be made through the fee supported water utility budget.

**CITY OF AMERY
CAPITAL IMPROVEMENT PLAN
2026-2030
PROJECT OR PROGRAM / DESCRIPTION & JUSTIFICATION**

Category:	Water
Program/Project Name:	Public Works Shop Parking Lot
Program/Project #:	WATER1-2027

Department:	Water
Contact:	Jeff Mahoney, Public Works Director
Type:	Facilities
Useful Life:	20 years
Priority:	4 -Critical Need/Obligated/Within 6-12 Months
Purpose:	Scheduled Replacement

Note: Program/Project Name and # Referenced on Category Sheet.

Description
Replacement of DPW Shop Parking Lot.

Justification
Part of regular maintenance schedule. Cost is split 1/3 between DPW, Water, and Sewer.

Expenditures (Uses)	2026	2027	2028	2029	2030	Total
Public Works Shop Parking Lot	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ 100,000
Total	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ 100,000

Funding Sources	2026	2027	2028	2029	2030	Total
Other Source	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ 100,000
Total	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ 100,000

Budget Impact/Other
Financial Impact to budget of \$300,000 split \$100,000 between public works, sewer, and water. This cost will be paid by Water Utility Revenues.

**CITY OF AMERY
CAPITAL IMPROVEMENT PLAN
2026-2030
PROJECT OR PROGRAM / DESCRIPTION & JUSTIFICATION**

Category:	Water
Program/Project Name:	Water Truck
Program/Project #:	WATER1-2029

Department:	Water
Contact:	Jeff Mahoney, Public Works Director
Type:	Equipment
Useful Life:	10 Years
Priority:	2 -Improvement Benefit/Desired Want/2-3 Years
Purpose:	Scheduled Replacement

Note: Program/Project Name and # Referenced on Category Sheet.

Description
Replacement of Water Truck

Justification
The vehicle will be at the end of its useful life.

Expenditures (Uses)	2026	2027	2028	2029	2030	Total
Water Truck	\$ -	\$ -	\$ -	\$ 60,000	\$ -	\$ 60,000
Total	\$ -	\$ -	\$ -	\$ 60,000	\$ -	\$ 60,000

Funding Sources	2026	2027	2028	2029	2030	Total
Other Source	\$ -	\$ -	\$ -	\$ 60,000	\$ -	\$ 60,000
Total	\$ -	\$ -	\$ -	\$ 60,000	\$ -	\$ 60,000

Budget Impact/Other
Financial Impact to budget of \$60,000. This cost will be covered by the Water Utility Revenues.

**CITY OF AMERY
CAPITAL IMPROVEMENT PLAN
2026-2030
PROJECT OR PROGRAM / DESCRIPTION & JUSTIFICATION**

Category:	Water
Program/Project Name:	Water Tower Cleaning and Painting
Program/Project #:	WATER1-2030

Department:	Water
Contact:	Jeff Mahoney, Public Works Director
Type:	Facilities
Useful Life:	20 Years
Priority:	1 -Maintain/Public Want/Greater than 3 Years
Purpose:	Scheduled Replacement

Note: Program/Project Name and # Referenced on Category Sheet.

Description
Water Tower Cleaning and Painting.

Justification
Part of regular maintenance schedule.

Expenditures (Uses)	2026	2027	2028	2029	2030	Total
Water Tower Cleaning and Painting	\$ -	\$ -	\$ -	\$ -	\$ 150,000	\$ 150,000
Total	\$ -	\$ -	\$ -	\$ -	\$ 150,000	\$ 150,000

Funding Sources	2026	2027	2028	2029	2030	Total
Bond Proceeds	\$ -	\$ -	\$ -	\$ -	\$ 75,000	\$ 75,000
Other Source	\$ -	\$ -	\$ -	\$ -	\$ 75,000	\$ 75,000
Total	\$ -	\$ -	\$ -	\$ -	\$ 150,000	\$ 150,000

Budget Impact/Other
The City will be seeking Clean Water Grant funds to support the cost of this project.

CITY OF AMERY CAPITAL IMPROVEMENT PLAN 2026-2030 Parks and Facilities						
	2026	2027	2028	2029	2030	Total
EST. BEGINNING FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FUNDING SOURCES						
CAPITAL PROJECTS LEVY	\$ -	\$ 25,000	\$ -	\$ 10,000	\$ -	\$ 35,000
GENERAL FUND LEVY						\$ -
BOND PROCEEDS	\$ 40,000	\$ 50,000	\$ -	\$ 500,000	\$ -	\$ 590,000
GRANTS	\$ -	\$ -	\$ -	\$ 1,500,000	\$ -	\$ 1,500,000
OTHER SOURCE						\$ -
TOTAL SOURCES	<u>\$ 40,000</u>	<u>\$ 75,000</u>	<u>\$ -</u>	<u>\$ 2,010,000</u>	<u>\$ -</u>	<u>\$ 2,125,000</u>
TOTAL AVAILABLE FUNDS	<u>\$ 40,000</u>	<u>\$ 75,000</u>	<u>\$ -</u>	<u>\$ 2,010,000</u>	<u>\$ -</u>	
USES BY PROGRAM/PROJECT						
South Twin Park Playground	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ 40,000
Parks Truck	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ 50,000
North Park Redesign	\$ -	\$ 25,000	\$ -	\$ 2,000,000	\$ -	\$ 2,025,000
Mower Replacement	\$ -	\$ -	\$ -	\$ 10,000	\$ -	\$ 10,000
TOTAL USES BY PROJECT	<u>\$ 40,000</u>	<u>\$ 75,000</u>	<u>\$ -</u>	<u>\$ 2,010,000</u>	<u>\$ -</u>	<u>\$ 2,125,000</u>
EST. ENDING FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	

**CITY OF AMERY
CAPITAL IMPROVEMENT PLAN
2026-2030
PROJECT OR PROGRAM / DESCRIPTION & JUSTIFICATION**

Category:	Parks
Program/Project Name:	South Twin Park Playground
Program/Project #:	Parks1-2026

Department:	Parks
Contact:	Jeff Mahoney, Public Works Director
Type:	Equipment
Useful Life:	20 years
Priority:	4 -Critical Need/Obligated/Within 6-12 Months
Purpose:	Expanded Service

Note: Program/Project Name and # Referenced on Category Sheet.

Description
Addition of a small child-sized playground at South Twin Park.

Justification
The comprehensive plan has identified amenities for small children and families to be a need within the City. The addition of play equipment at South Twin Park will provide another space for small children and replace the older play equipment currently at this park.

Expenditures (Uses)	2026	2027	2028	2029	2030	Total
South Twin Park Playground	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ 40,000
Total	<u>\$ 40,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 40,000</u>

Funding Sources	2026	2027	2028	2029	2030	Total
Bond Proceeds	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ 40,000
Total	<u>\$ 40,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 40,000</u>

Budget Impact/Other
Financial impact to budget - \$25,000 to be used from funds from the 2025 debt issuance realized through lower than anticipated costs on the Center St. extension project.

**CITY OF AMERY
CAPITAL IMPROVEMENT PLAN
2026-2030
PROJECT OR PROGRAM / DESCRIPTION & JUSTIFICATION**

Category:	Parks
Program/Project Name:	Parks Truck
Program/Project #:	Parks1-2027

Department:	Parks
Contact:	Jeff Mahoney, Public Works Director
Type:	Equipment
Useful Life:	10 years
Priority:	3 -Preventive Need/Public Benefit/1-2 Years
Purpose:	Replace Worn Out Equipment

Note: Program/Project Name and # Referenced on Category Sheet.

Description
Replacement of current Parks Truck.

Justification
Current truck is approaching end of useful life and is in need of scheduled replacement.

Expenditures (Uses)	2026	2027	2028	2029	2030	Total
Parks Truck	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ 50,000
Total	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ 50,000

Funding Sources	2026	2027	2028	2029	2030	Total
Bond Proceeds	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ 50,000
Total	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ 50,000

Budget Impact/Other
Financial impact to budget of \$50,000 and will be incorporated into the 2027 Capital Improvement Bond Proceeds.

**CITY OF AMERY
CAPITAL IMPROVEMENT PLAN
2026-2030
PROJECT OR PROGRAM / DESCRIPTION & JUSTIFICATION**

Category:	Parks
Program/Project Name:	North Park Redesign
Program/Project #:	Parks2-2027

Department:	Parks
Contact:	Jeff Mahoney, Public Works Director
Type:	Facilities
Useful Life:	30 years
Priority:	3 -Preventive Need/Public Benefit/1-2 Years
Purpose:	Scheduled Replacement

Note: Program/Project Name and # Referenced on Category Sheet.

Description
Redevelopment of North Park to address playground replacement, pathway pavement, and drainage issues.

Justification
North Park has a number of challenges to its maintenance and use. The current play structure is 30 years old and is need of replacement. The paved trail in the park requires pavement. And the park is subject to flooding and drainage issues resulting from a filled-in drain way through the park. This project aims to create a North Park Master Plan and then provide funding for these three projects.

Expenditures (Uses)	2026	2027	2028	2029	2030	Total
Master Plan	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ 25,000
Construction	\$ -	\$ -	\$ -	\$ 2,000,000	\$ -	\$ 2,000,000
Total	\$ -	\$ 25,000	\$ -	\$ 2,000,000	\$ -	\$ 2,025,000

Funding Sources	2026	2027	2028	2029	2030	Total
Capital Projects Levy	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ 25,000
Bond Proceeds	\$ -	\$ -	\$ -	\$ 500,000	\$ -	\$ 500,000
Grants	\$ -	\$ -	\$ -	\$ 1,500,000	\$ -	\$ 1,500,000
Total	\$ -	\$ 25,000	\$ -	\$ 2,000,000	\$ -	\$ 2,025,000

Budget Impact/Other
Financial impact to budget - \$25,000 to be applied to the 2027 Capital Projects Levy for the master plan. This project is in at least two phases, the 30% design work done through the master plan, and the actual construction of the improvements. The City will be seeking WI DNR Stewardship grant funds to support the work, particularly the playground and drainage improvements, with the remaining to come from the 2029 Capital Improvement Bond Proceeds.

**CITY OF AMERY
CAPITAL IMPROVEMENT PLAN
2026-2030
PROJECT OR PROGRAM / DESCRIPTION & JUSTIFICATION**

Category:	Parks
Program/Project Name:	Mower Replacement
Program/Project #:	Parks1-2029

Department:	Parks
Contact:	Jeff Mahoney, Public Works Director
Type:	Equipment
Useful Life:	10 years
Priority:	1 -Maintain/Public Want/Greater than 3 Years
Purpose:	Replace Worn Out Equipment

Note: Program/Project Name and # Referenced on Category Sheet.

Description
Replacement of primary mower for the Parks Department.

Justification
The mower has reached end of its useful life and is in need of replacement.

Expenditures (Uses)	2026	2027	2028	2029	2030	Total
Mower Replacement	\$ -	\$ -	\$ -	\$ 10,000	\$ -	\$ 10,000
Total	\$ -	\$ -	\$ -	\$ 10,000	\$ -	\$ 10,000

Funding Sources	2026	2027	2028	2029	2030	Total
Capital Projects Levy	\$ -	\$ -	\$ -	\$ 10,000	\$ -	\$ 10,000
Total	\$ -	\$ -	\$ -	\$ 10,000	\$ -	\$ 10,000

Budget Impact/Other
Financial impact to budget - \$10,000 to be applied to the 2029 Capital Projects Levy.

CITY OF AMERY CAPITAL IMPROVEMENT PLAN 2026-2030 Library						
	2026	2027	2028	2029	2030	Total
EST. BEGINNING FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	-
FUNDING SOURCES						
CAPITAL PROJECTS LEVY	\$ -	\$ -	\$ 14,000	\$ 14,000	\$ -	\$ 28,000
GENERAL FUND LEVY						-
BOND PROCEEDS	\$ 14,000	\$ 14,000	\$ -	\$ -	\$ -	\$ 28,000
GRANTS						-
OTHER SOURCE						-
TOTAL SOURCES	<u>\$ 14,000</u>	<u>\$ 14,000</u>	<u>\$ 14,000</u>	<u>\$ 14,000</u>	<u>\$ -</u>	<u>\$ 56,000</u>
TOTAL AVAILABLE FUNDS	<u>\$ 14,000</u>	<u>\$ 14,000</u>	<u>\$ 14,000</u>	<u>\$ 14,000</u>	<u>\$ -</u>	
USES BY PROGRAM/PROJECT						
Book Shelves	\$ 14,000	\$ 14,000	\$ 14,000	\$ 14,000	\$ -	\$ 56,000
						-
						-
						-
						-
						-
						-
						-
						-
TOTAL USES BY PROJECT	<u>\$ 14,000</u>	<u>\$ 14,000</u>	<u>\$ 14,000</u>	<u>\$ 14,000</u>	<u>\$ -</u>	<u>\$ 56,000</u>
EST. ENDING FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	

**CITY OF AMERY
CAPITAL IMPROVEMENT PLAN
2026-2030
PROJECT OR PROGRAM / DESCRIPTION & JUSTIFICATION**

Category:	Library
Program/Project Name:	Book Shelves
Program/Project #:	LIBRARY1-2026

Department:	Library
Contact:	Heather
Type:	Library Equipment
Useful Life:	20 years
Priority:	2 -Improvement Benefit/Desired Want/2-3 Years
Purpose:	Scheduled Replacement

Note: Program/Project Name and # Referenced on Category Sheet.

Description
Staggered replacement of new bookshelves to replace older ones that are warping, broken, and damaged.

Justification
The Amery Area Library Board has committed \$93,785 to the purchase of 67 new bookshelf units from 2025-2029. They will be purchased through a discount library vendor at a cost of approximately \$70,000, which includes delivery and installation.

Expenditures (Uses)	2026	2027	2028	2029	2030	Total
Book Shelves	\$ 14,000	\$ 14,000	\$ 14,000	\$ 14,000	\$ -	\$ 56,000
Total	\$ 14,000	\$ 14,000	\$ 14,000	\$ 14,000	\$ -	\$ 56,000

Funding Sources	2026	2027	2028	2029	2030	Total
Bond Proceeds	\$ 14,000	\$ 14,000	\$ -	\$ -	\$ -	\$ 28,000
Capital Projects Levy	\$ -	\$ -	\$ 14,000	\$ 14,000	\$ -	\$ 28,000
Total	\$ 14,000	\$ 14,000	\$ 14,000	\$ 14,000	\$ -	\$ 56,000

Budget Impact/Other
Financial Impact to budget of \$14,000 in years 2025-2029. The first set of shelves will be paid for using the 2025 debt issuance. Starting in 2027 the shelves will be paid for using the capital levy.

2026 Capital Improvement Plan Proposed Budget Funding

A detailed department by department listing of the individual program or project for the proposed budget year by category, identification number, priority ranking, and purpose. The data entered in these worksheets will be from the program and project worksheet. The individual line item is then identified by the requested, defunded, and final budget dollar amount. The budgeted dollar amounts will tie back to the amounts found on the individual category worksheet uses by category section.

CITY OF AMERY CAPITAL IMPROVEMENT PLAN 2026 RECOMMENDED BUDGET CAPITAL EXPENDITURE FUNDING								
CATEGORY	PROGRAM/PROJECT	PROGRAM/ PROJECT #	PRIORITY	PURPOSE	2026 Requested	2026 Defunded	2026 Approved	
SEWER	WWTP Improvements	SEWER1-2026	4 -Critical Need/Obligated/Within 6-12 Months	Scheduled Replacement	\$ 2,040,000			
SEWER	Sewer Lining Repairs	SEWER2-2026	3 -Preventive Need/Public Benefit/1-2 Years	Scheduled Replacement	\$ 40,000			
Budget Funding Totals					\$ 2,080,000	\$ -	\$ -	

PRIORITY	PURPOSE
1 -Maintain/Public Want/Greater than 3 Years	Scheduled Replacement
2 -Improvement Benefit/Desired Want/2-3 Years	Current Equipment Obsolete
3 -Preventive Need/Public Benefit/1-2 Years	Replace Worn Out Equipment
4 -Critical Need/Obligated/Within 6-12 Months	New Program/Service
5 -Mandated/Mission Driven/Immediate Need	Expanded Service
	Improve Policies/Procedures
	Reduce Personnel Time
	Increase Safety

CITY OF AMERY CAPITAL IMPROVEMENT PLAN 2026 RECOMMENDED BUDGET CAPITAL EXPENDITURE FUNDING								
CATEGORY	PROGRAM/PROJECT	PROGRAM/ PROJECT #	PRIORITY	PURPOSE	2026 Requested	2026 Defunded	2026 Approved	
Fire Department	Radios	FIRE1-2026	5 -Mandated/Mission Driven/Immediate Need	Replace Worn Out Equipment	\$ 18,000			
Fire Department	Fire Station Improvements	FIRE2-2026	4 -Critical Need/Obligated/Within 6-12 Months	Scheduled Replacement	\$ 34,000			
Fire Department	Turn Out Gear	FIRE3-2026	5 -Mandated/Mission Driven/Immediate Need	Replace Worn Out Equipment	\$ 19,000			
Budget Funding Totals					\$ 71,000	\$ -	\$ -	

PRIORITY	PURPOSE
1 -Maintain/Public Want/Greater than 3 Years	Scheduled Replacement
2 -Improvement Benefit/Desired Want/2-3 Years	Current Equipment Obsolete
3 -Preventive Need/Public Benefit/1-2 Years	Replace Worn Out Equipment
4 -Critical Need/Obligated/Within 6-12 Months	New Program/Service
5 -Mandated/Mission Driven/Immediate Need	Expanded Service
	Improve Policies/Procedures
	Reduce Personnel Time
	Increase Safety

CITY OF AMERY CAPITAL IMPROVEMENT PLAN 2026 RECOMMENDED BUDGET CAPITAL EXPENDITURE FUNDING								
CATEGORY	PROGRAM/PROJECT	PROGRAM/ PROJECT #	PRIORITY	PURPOSE	2026 Requested	2026 Defunded	2026 Approved	
Public Works	Loader	Streets1-2026	4 -Critical Need/Obligated/Within 6-12 Months	Replace Worn Out Equipment	\$ 160,000			
Public Works	Skid Steer	Streets2-2026	4 -Critical Need/Obligated/Within 6-12 Months	Replace Worn Out Equipment	\$ 80,000			
Public Works	DPW Truck	Streets3-2026	4 -Critical Need/Obligated/Within 6-12 Months	Replace Worn Out Equipment	\$ 30,000			
Public Works	Storm Sewer Improvements	Streets4-2026	4 -Critical Need/Obligated/Within 6-12 Months	Scheduled Replacement	\$ 7,500			
Public Works	Street Repairs	Streets5-2026	4 -Critical Need/Obligated/Within 6-12 Months	Scheduled Replacement	\$ 80,000			
Public Works	Center Street Extension	Streets6-2026	4 -Critical Need/Obligated/Within 6-12 Months	New Program/Service	\$ 150,000			
Budget Funding Totals					\$ 507,500	\$ -	\$ -	

PRIORITY	PURPOSE
1 -Maintain/Public Want/Greater than 3 Years	Scheduled Replacement
2 -Improvement Benefit/Desired Want/2-3 Years	Current Equipment Obsolete
3 -Preventive Need/Public Benefit/1-2 Years	Replace Worn Out Equipment
4 -Critical Need/Obligated/Within 6-12 Months	New Program/Service
5 -Mandated/Mission Driven/Immediate Need	Expanded Service
	Improve Policies/Procedures
	Reduce Personnel Time
	Increase Safety

**CITY OF AMERY
CAPITAL IMPROVEMENT PLAN
2026 RECOMMENDED BUDGET
CAPITAL EXPENDITURE FUNDING**

CATEGORY	PROGRAM/PROJECT	PROGRAM/ PROJECT #	PRIORITY	PURPOSE	2026 Requested	2026 Defunded	2026 Approved
Airport	Construction Snow Removal Equipment Building	Airport1-2026	4 -Critical Need/Obligated/Within 6-12 Months	Expanded Service	\$ 800,000		
Airport	Parking Lot Replacement	Airport2-2026	3 -Preventive Need/Public Benefit/1-2 Years	Scheduled Replacement	\$ 40,000		
Budget Funding Totals					<u>\$ 840,000</u>	<u>\$ -</u>	<u>\$ -</u>

PRIORITY	PURPOSE
1 -Maintain/Public Want/Greater than 3 Years	Scheduled Replacement
2 -Improvement Benefit/Desired Want/2-3 Years	Current Equipment Obsolete
3 -Preventive Need/Public Benefit/1-2 Years	Replace Worn Out Equipment
4 -Critical Need/Obligated/Within 6-12 Months	New Program/Service
5 -Mandated/Mission Driven/Immediate Need	Expanded Service
	Improve Policies/Procedures
	Reduce Personnel Time
	Increase Safety

**CITY OF AMERY
CAPITAL IMPROVEMENT PLAN
2026 RECOMMENDED BUDGET
CAPITAL EXPENDITURE FUNDING**

CATEGORY	PROGRAM/PROJECT	PROGRAM/ PROJECT #	PRIORITY	PURPOSE	2026 Requested	2026 Defunded	2026 Approved
City Admin	Sump Pump Replacement	GENERAL1-2026	3 -Preventive Need/Public Benefit/1-2 Years	Scheduled Replacement	\$ 10,000		
City Admin	Computer Replacements	GENERAL2-2026	4 -Critical Need/Obligated/Within 6-12 Months	Scheduled Replacement	\$ 9,000		
City Admin	Zoning Code Rewrite	GENERAL3-2026	5 -Mandated/Mission Driven/Immediate Need	Improve Policies/Procedures	\$ 40,000		
City Admin	Wayfinding	GENERAL4-2026	3 -Preventive Need/Public Benefit/1-2 Years	New Program/Service	\$ 10,000		
Budget Funding Totals					<u>\$ 69,000</u>	<u>\$ -</u>	<u>\$ -</u>

PRIORITY	PURPOSE
1 -Maintain/Public Want/Greater than 3 Years	Scheduled Replacement
2 -Improvement Benefit/Desired Want/2-3 Years	Current Equipment Obsolete
3 -Preventive Need/Public Benefit/1-2 Years	Replace Worn Out Equipment
4 -Critical Need/Obligated/Within 6-12 Months	New Program/Service
5 -Mandated/Mission Driven/Immediate Need	Expanded Service
	Improve Policies/Procedures
	Reduce Personnel Time
	Increase Safety

**CITY OF AMERY
CAPITAL IMPROVEMENT PLAN
2026 RECOMMENDED BUDGET
CAPITAL EXPENDITURE FUNDING**

CATEGORY	PROGRAM/PROJECT	PROGRAM/ PROJECT #	PRIORITY	PURPOSE	2026 Requested	2026 Defunded	2026 Approved
Police Department	Squad Car Replacement	POLICE1-2026	5 -Mandated/Mission Driven/Immediate Need	Scheduled Replacement	\$ 65,000		
Police Department	Speed Trailer	POLICE2-2026	4 -Critical Need/Obligated/Within 6-12 Months	Scheduled Replacement	\$ 5,400		
Budget Funding Totals					<u>\$ 70,400</u>	<u>\$ -</u>	<u>\$ -</u>

PRIORITY	PURPOSE
1 -Maintain/Public Want/Greater than 3 Years	Scheduled Replacement
2 -Improvement Benefit/Desired Want/2-3 Years	Current Equipment Obsolete
3 -Preventive Need/Public Benefit/1-2 Years	Replace Worn Out Equipment
4 -Critical Need/Obligated/Within 6-12 Months	New Program/Service
5 -Mandated/Mission Driven/Immediate Need	Expanded Service
	Improve Policies/Procedures
	Reduce Personnel Time
	Increase Safety

**CITY OF AMERY
CAPITAL IMPROVEMENT PLAN
2026 RECOMMENDED BUDGET
CAPITAL EXPENDITURE FUNDING**

CATEGORY	PROGRAM/PROJECT	PROGRAM/ PROJECT #	PRIORITY	PURPOSE	2026 Requested	2026 Defunded	2026 Approved
Water	Meter Upgrades	WATER1-2026	3 -Preventive Need/Public Benefit/1-2 Years	Scheduled Replacement	\$ 10,000		
Budget Funding Totals					\$ 10,000	\$ -	\$ -

PRIORITY	PURPOSE
1 -Maintain/Public Want/Greater than 3 Years	Scheduled Replacement
2 -Improvement Benefit/Desired Want/2-3 Years	Current Equipment Obsolete
3 -Preventive Need/Public Benefit/1-2 Years	Replace Worn Out Equipment
4 -Critical Need/Obligated/Within 6-12 Months	New Program/Service
5 -Mandated/Mission Driven/Immediate Need	Expanded Service
	Improve Policies/Procedures
	Reduce Personnel Time
	Increase Safety

**CITY OF AMERY
CAPITAL IMPROVEMENT PLAN
2026 RECOMMENDED BUDGET
CAPITAL EXPENDITURE FUNDING**

CATEGORY	PROGRAM/PROJECT	PROGRAM/ PROJECT #	PRIORITY	PURPOSE	2026 Requested	2026 Defunded	2026 Approved
Parks and Facilities	South Twin Park Playground	Parks1-2026	4 -Critical Need/Obligated/Within 6-12 Months	Expanded Service	\$ 40,000		
Budget Funding Totals					\$ 40,000	\$ -	\$ -

PRIORITY	PURPOSE
1 -Maintain/Public Want/Greater than 3 Years	Scheduled Replacement
2 -Improvement Benefit/Desired Want/2-3 Years	Current Equipment Obsolete
3 -Preventive Need/Public Benefit/1-2 Years	Replace Worn Out Equipment
4 -Critical Need/Obligated/Within 6-12 Months	New Program/Service
5 -Mandated/Mission Driven/Immediate Need	Expanded Service
	Improve Policies/Procedures
	Reduce Personnel Time
	Increase Safety

**CITY OF AMERY
CAPITAL IMPROVEMENT PLAN
2026 RECOMMENDED BUDGET
CAPITAL EXPENDITURE FUNDING**

CATEGORY	PROGRAM/PROJECT	PROGRAM/ PROJECT #	PRIORITY	PURPOSE	2026 Requested	2026 Defunded	2026 Approved
Library	Book Shelves	LIBRARY1-2026	2 -Improvement Benefit/Desired Want/2-3 Years	Scheduled Replacement	\$ 14,000		
Budget Funding Totals					\$ 14,000	\$ -	\$ -

PRIORITY	PURPOSE
1 -Maintain/Public Want/Greater than 3 Years	Scheduled Replacement
2 -Improvement Benefit/Desired Want/2-3 Years	Current Equipment Obsolete
3 -Preventive Need/Public Benefit/1-2 Years	Replace Worn Out Equipment
4 -Critical Need/Obligated/Within 6-12 Months	New Program/Service
5 -Mandated/Mission Driven/Immediate Need	Expanded Service
	Improve Policies/Procedures
	Reduce Personnel Time
	Increase Safety

Capital Improvement Plan Beyond 2030

This section details department by department individual program and projects by category that are beyond the 5-Year CIP timeline. The year planned, ranking criteria, purpose, and estimated cost are identified.

CITY OF AMERY CAPITAL IMPROVEMENT PLAN CAPITAL EXPENDITURE PLANNING BEYOND 5-YEAR PERIOD					
CATEGORY	PROGRAM/PROJECT	YEAR PLANNED	RANKING CRITERIA	PURPOSE	Estimated Cost
Fire Department	T800 Engine 1	2044	3 - Long Term	Replacement Worn Out Equipment	\$ 475,000.00
Fire Department	F550 Brush Truck	2044	3 - Long Term	Replacement Worn Out Equipment	\$ 150,000.00
Budget Funding Totals					<u>\$ 150,000.00</u>

RANKING CRITERIA FOR FUTURE PROJECTS - when resources are available:	PURPOSE
1 - Immediate: May be moved to the 5-Year plan within a year.	Scheduled Replacement
2 - Near Term: May be moved to the 5-Year plan in 2-3 years.	Current Equipment Obsolete
3 - Long Term: May be moved to the 5-Year plan in 4-5 years.	Replacement Worn Out Equipment
4 - Future: Anticipated but not yet scheduled.	Expanded Service
	New Program/Service
	Expanded Service
	Increase Safety
	Improve Policies/Procedures
	Reduce Personnel Time

CITY OF AMERY CAPITAL IMPROVEMENT PLAN CAPITAL EXPENDITURE PLANNING BEYOND 5-YEAR PERIOD					
CATEGORY	PROGRAM/PROJECT	YEAR PLANNED	RANKING CRITERIA	PURPOSE	Estimated Cost
City Administration	Building Maintenance Improvements	2034	3 - Long Term	Scheduled Replacement	\$ 50,000.00
	HVAC Replacement	2035	3 - Long Term	Scheduled Replacement	\$ 100,000.00
	Generator Replacement	2036	3 - Long Term	Scheduled Replacement	\$ 75,000.00
	Parking Lot Replacement	2038	3 - Long Term	Scheduled Replacement	\$ 300,000.00
Budget Funding Totals					<u>\$ 525,000.00</u>

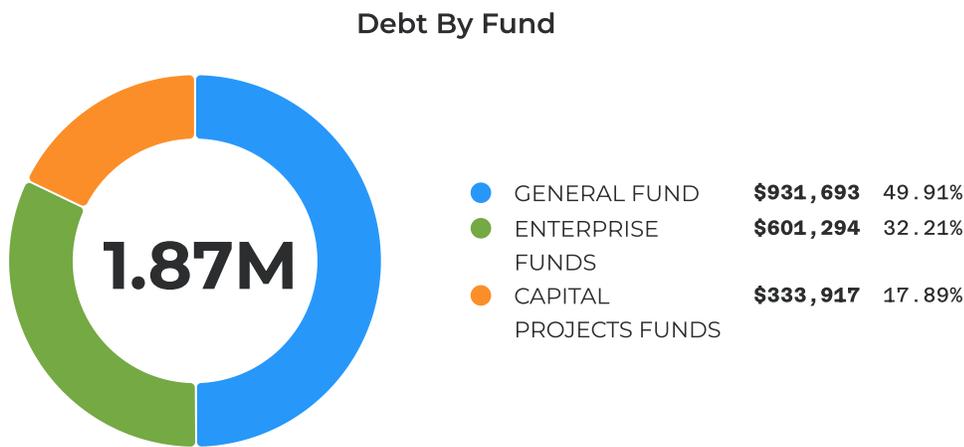
RANKING CRITERIA FOR FUTURE PROJECTS - when resources are available:	PURPOSE
1 - Immediate: May be moved to the 5-Year plan within a year.	Scheduled Replacement
2 - Near Term: May be moved to the 5-Year plan in 2-3 years.	Current Equipment Obsolete
3 - Long Term: May be moved to the 5-Year plan in 4-5 years.	Replacement Worn Out Equipment
4 - Future: Anticipated but not yet scheduled.	Expanded Service
	New Program/Service
	Expanded Service
	Increase Safety
	Improve Policies/Procedures
	Reduce Personnel Time

Important Disclosures

Robert W. Baird & Co. Incorporated is providing this information to you for discussion purposes. The materials do not contemplate or relate to a future issuance of municipal securities. Baird is not recommending that you take any action, and this information is not intended to be regarded as "advice" within the meaning of Section 15B of the Securities Exchange Act of 1934 or the rules thereunder.

Debt Service Payment By Fund

Municipal debt is a financing tool used by city governments to pay for major capital projects such as streets, utilities, public buildings, and infrastructure that serve the community over many years. In Wisconsin, municipal borrowing is governed by state statutes that limit general obligation debt to no more than **5 percent of a municipality's equalized property value**, helping ensure long-term fiscal stability and taxpayer protection. Cities utilize debt to spread the cost of long-lived assets across the residents and businesses that benefit from them over time, rather than requiring current taxpayers to pay the full cost upfront. When used responsibly, debt allows local governments to maintain infrastructure, support economic development, and address capital needs in a financially sustainable manner.



Total Debt

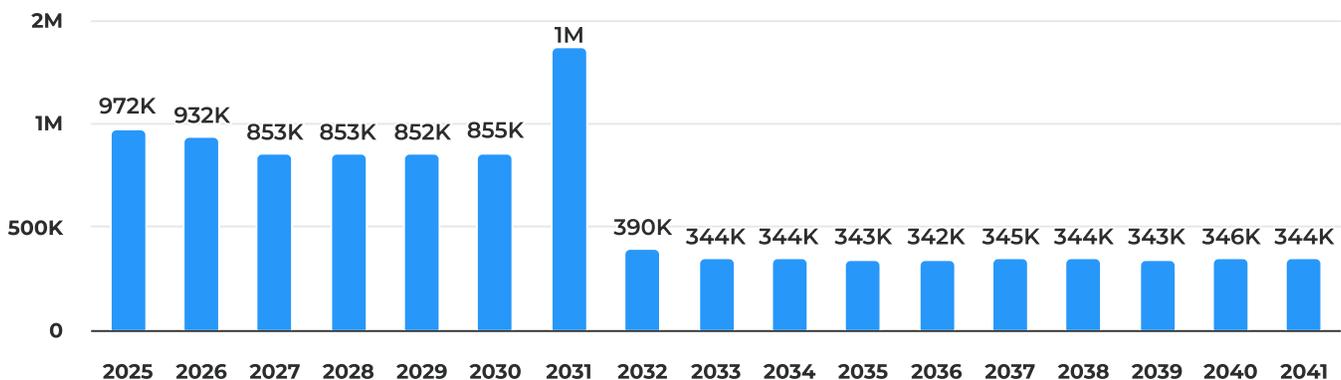
\$1,866,904

\$342,298 (22.45% vs. FY25)

Fund Name	FY2025	FY2026	% Change	\$ Change
GENERAL FUND	\$972,062.00	\$931,693.00	-4.15%	-\$40,369.00
CAPITAL PROJECTS FUNDS	\$295,260.00	\$333,917.00	13.09%	\$38,657.00
ENTERPRISE FUNDS	\$257,284.00	\$601,294.00	133.71%	\$344,010.00
Total Debt	\$1,524,606.00	\$1,866,904.00	22.45%	\$342,298.00

GENERAL FUND

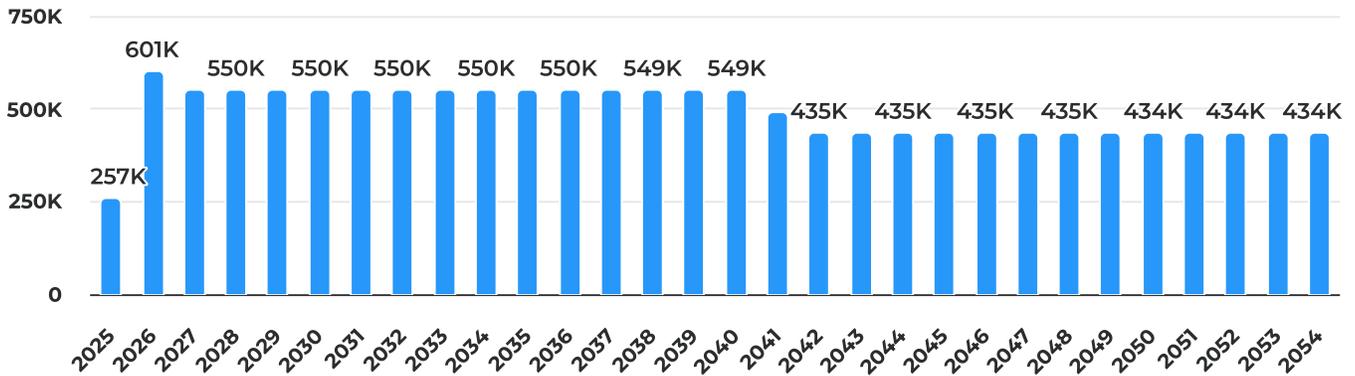
The City's General Fund supports debt service on general obligation (GO) bonds and promissory notes issued for community-wide capital improvements, including public facilities, infrastructure, and equipment. In 2026, General Fund debt service expenditures primarily consist of scheduled principal and interest payments on outstanding GO refunding bonds and notes payable. These obligations are repaid from the City's general property tax levy and other general revenues. Debt service levels in 2026 remain manageable and consistent with prior years, reflecting the City's continued use of refinancing and conservative debt structuring to limit levy impacts while maintaining core public assets.



Fund Name	FY2025	FY2026	% Change	\$ Change
GENERAL FUND	\$972,062.00	\$931,693.00	-4.15%	-\$40,369.00
Total Debt	\$972,062.00	\$931,693.00	-4.15%	-\$40,369.00

ENTERPRISE FUNDS

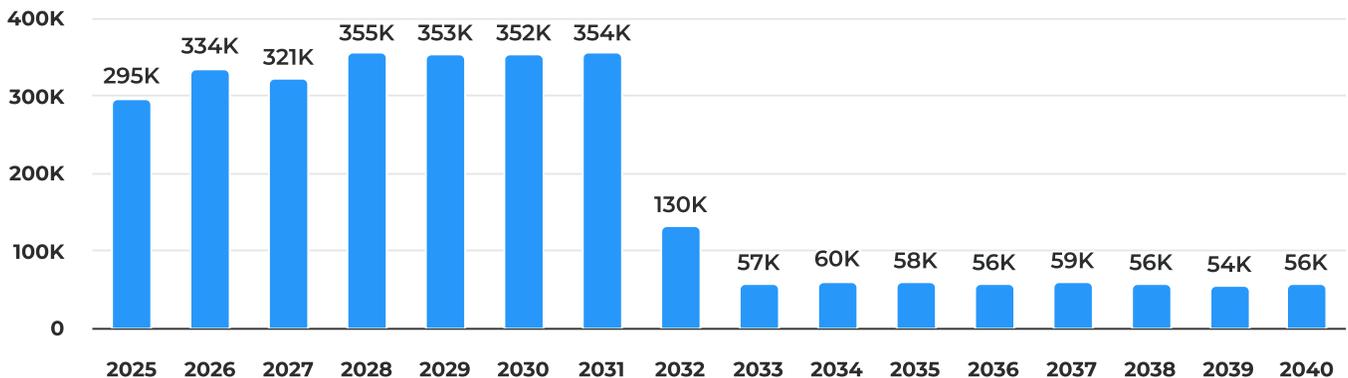
The Water and Sewer Utility Funds account for debt issued to finance system-specific capital improvements, including treatment facilities, distribution and collection infrastructure, and major equipment. In 2026, utility debt service expenditures include principal and interest payments on outstanding revenue bonds and utility-related general obligation debt. These obligations are repaid solely from user charges and utility revenues, consistent with Public Service Commission rate-setting requirements. Debt service in 2026 includes the beginning of debt service payments for the renovated Amery Wastewater Treat Plant project.



Fund Name	FY2025	FY2026	% Change	\$ Change
WATER DEPARTMENT	\$108,699.00	\$107,697.00	-0.92%	-\$1,002.00
SEWER DEPARTMENT	\$148,585.00	\$493,597.00	232.20%	\$345,012.00
Total Debt	\$257,284.00	\$601,294.00	133.71%	\$344,010.00

Tax Increment District Funds

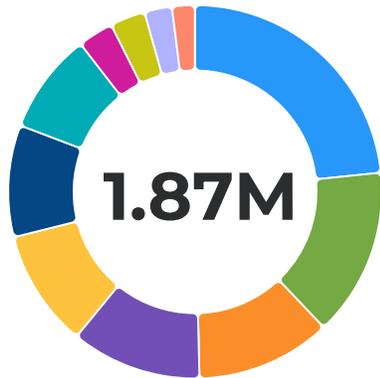
The City's Tax Increment District (TID) Funds account for debt issued to support development-related public improvements within designated TID boundaries. In 2026, debt service expenditures in the TID funds include scheduled principal and interest payments on notes and bonds issued to finance eligible project costs such as infrastructure and site preparation. These obligations are repaid from incremental property tax revenues generated within each district and do not rely on the City's general levy. Debt service levels in 2026 are aligned with approved project plans and cash flow projections to ensure compliance with statutory requirements and timely district closure.



Debt By Fund

Fund Name	FY2025	FY2026	% Change	\$ Change
TID #6 DOWNTOWN	\$295,260.00	\$294,368.00	-0.30%	-\$892.00
TID #10	\$0.00	\$39,549.00		\$39,549.00
Total Debt	\$295,260.00	\$333,917.00	13.09%	\$38,657.00

Debt By Type



Debt By Type

2025 Sewage System Revenue Bonds	\$436,263	23.37%
2016 General Obligation Refunding Bonds	\$271,760	14.56%
2025 Taxable General Obligation Promissory Notes	\$218,500	11.70%
2021 General Obligation Promissory Note	\$210,903	11.30%
2025 General Obligation Promissory Note	\$189,799	10.17%
2022 General Promissory Note	\$180,889	9.69%
2021 General Obligation Refunding Bonds	\$163,144	8.74%
2021 Sewage System Revenue Bonds	\$57,334	3.07%
2021 Water System Revenue Bonds	\$56,697	3.04%
2022 State Trust Fund Loan	\$44,692	2.39%
2022 Taxable General Obligation Refunding Bonds - Golf Course Supported	\$36,666	1.96%
2019 General Obligation Promissory Note	\$257	0.01%

Total Debt

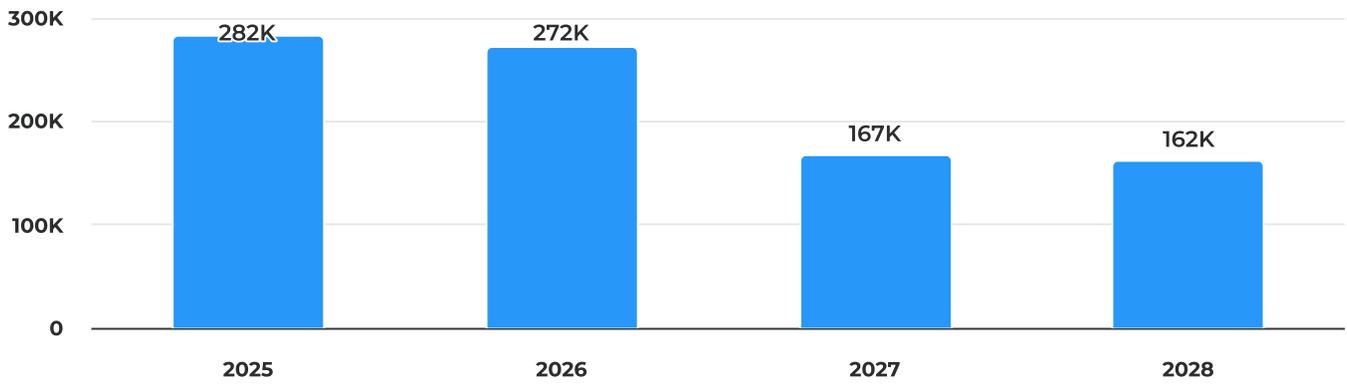
\$1,866,904
 \$342,298 (22.45% vs. FY25)

Fund Name	FY2025	FY2026	% Change	\$ Change
2016 General Obligation Refunding Bonds	\$282,060.00	\$271,760.00	-3.65%	-\$10,300.00
2019 General Obligation Promissory Note	\$16,105.00	\$257.00	-98.40%	-\$15,848.00
2021 General Obligation Refunding Bonds	\$120,044.00	\$163,144.00	35.90%	\$43,100.00
2021 General Obligation Promissory Note	\$210,348.00	\$210,903.00	0.26%	\$555.00
2022 State Trust Fund Loan	\$44,692.00	\$44,692.00	0.00%	\$0.00
2022 Taxable General Obligation Refunding	\$36,666.00	\$36,666.00	0.00%	\$0.00

Debt By Type

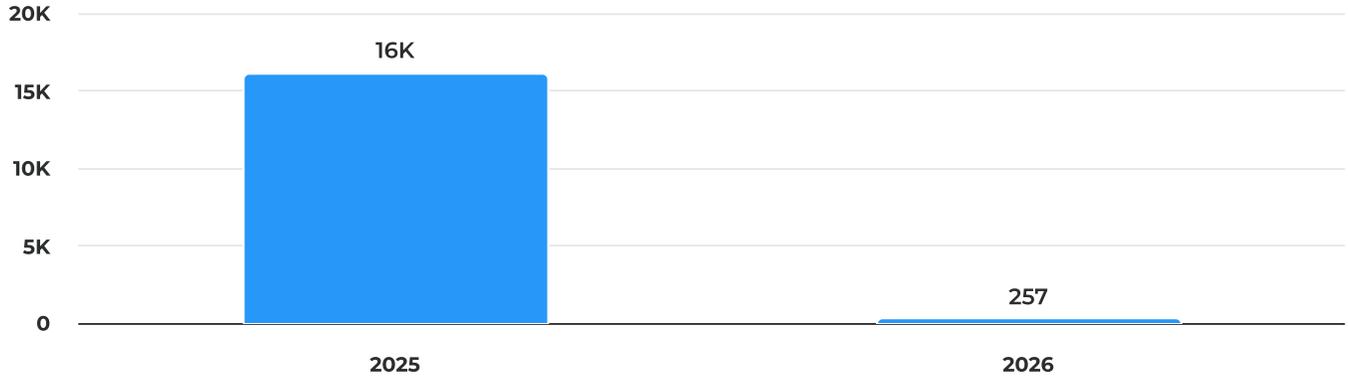
Fund Name	FY2025	FY2026	% Change	\$ Change
Bonds - Golf Course Supported				
2025 General Obligation Promissory Note	\$188,408.00	\$189,799.00	0.74%	\$1,391.00
2025 Taxable General Obligation Promissory Notes	\$210,667.00	\$218,500.00	3.72%	\$7,833.00
2015 Promissory Note	\$29,346.00	\$0.00	-100.00%	-\$29,346.00
2021 Water System Revenue Bonds	\$56,699.00	\$56,697.00	0.00%	-\$2.00
2021 Sewage System Revenue Bonds	\$57,336.00	\$57,334.00	0.00%	-\$2.00
2025 Sewage System Revenue Bonds	\$91,249.00	\$436,263.00	378.10%	\$345,014.00
2022 General Promissory Note	\$180,986.00	\$180,889.00	-0.05%	-\$97.00
Total Debt	\$1,524,606.00	\$1,866,904.00	22.45%	\$342,298.00

2016 General Obligation Refunding Bonds



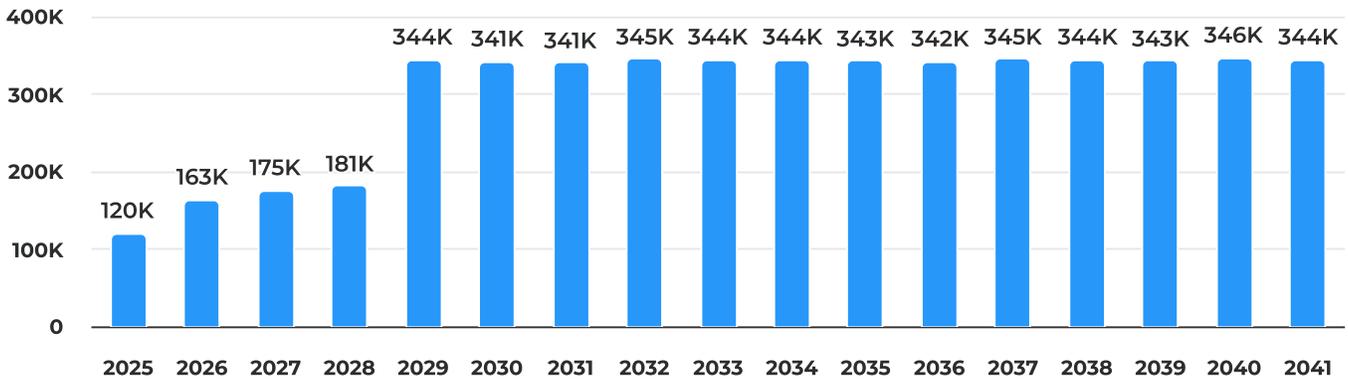
Fund Name	FY2025	FY2026	% Change	\$ Change
Principal	\$165,000.00	\$160,000.00	-3.03%	-\$5,000.00
Interest	\$13,060.00	\$9,760.00	-25.27%	-\$3,300.00
Principal	\$100,000.00	\$100,000.00	0.00%	-
Interest	\$4,000.00	\$2,000.00	-50.00%	-\$2,000.00
Total Debt	\$282,060.00	\$271,760.00	-3.65%	-\$10,300.00

2019 General Obligation Promissory Note



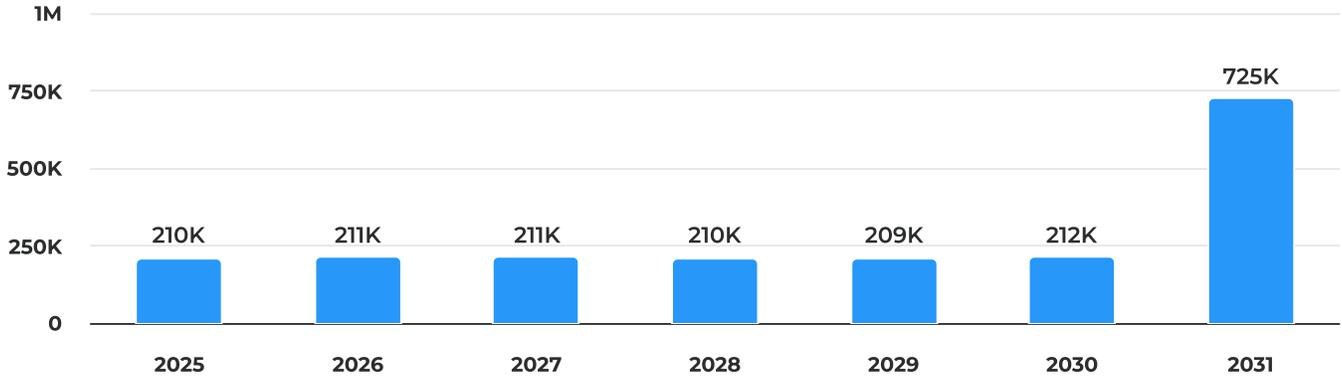
Fund Name	FY2025	FY2026	% Change	\$ Change
Principal	\$15,576.00	\$149.00	-99.04%	-\$15,427.00
Interest	\$529.00	\$108.00	-79.58%	-\$421.00
Total Debt	\$16,105.00	\$257.00	-98.40%	-\$15,848.00

2021 General Obligation Refunding Bonds



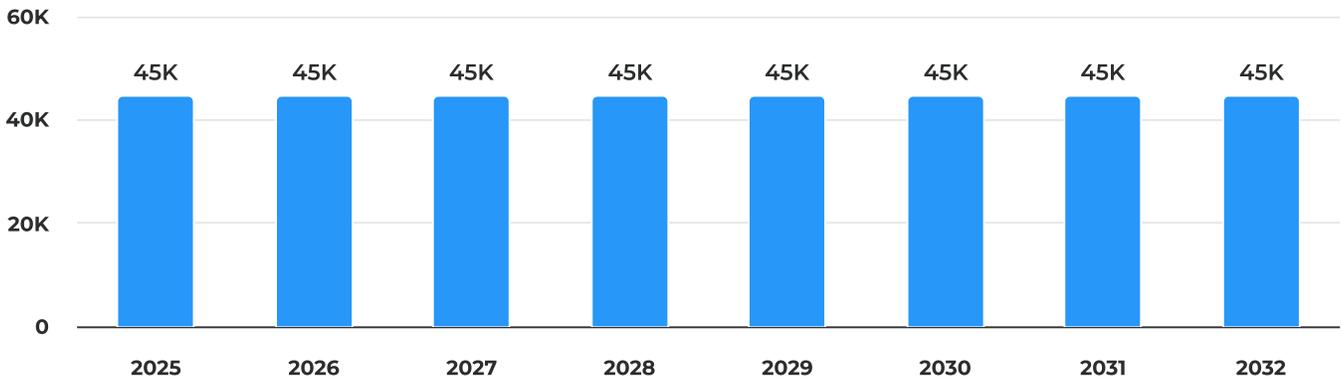
Fund Name	FY2025	FY2026	% Change	\$ Change
Principal	\$25,000.00	\$70,000.00	180.00%	\$45,000.00
Interest	\$95,044.00	\$93,144.00	-2.00%	-\$1,900.00
Total Debt	\$120,044.00	\$163,144.00	35.90%	\$43,100.00

2021 General Obligation Promissory Note



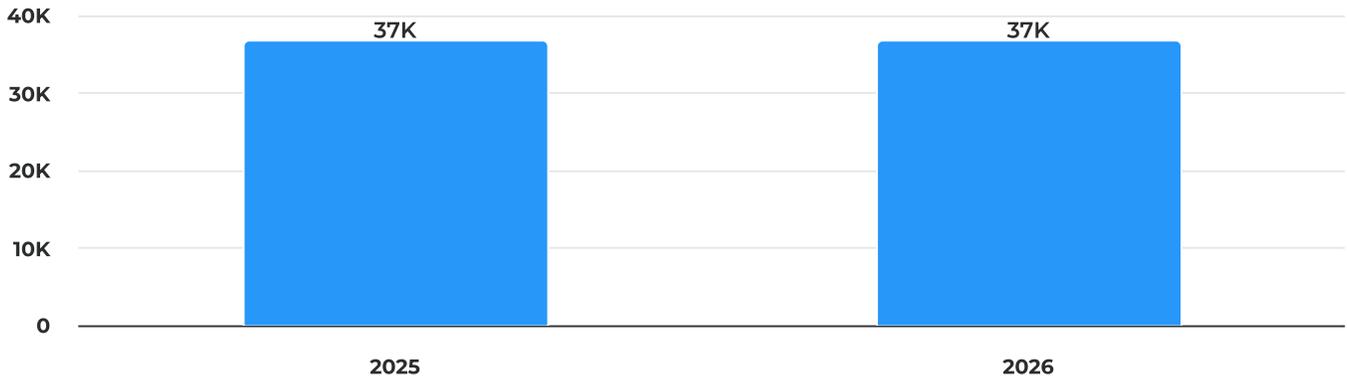
Fund Name	FY2025	FY2026	% Change	\$ Change
Principal	\$197,000.00	\$199,000.00	1.02%	\$2,000.00
Interest	\$13,348.00	\$11,903.00	-10.83%	-\$1,445.00
Total Debt	\$210,348.00	\$210,903.00	0.26%	\$555.00

2022 State Trust Fund Loan



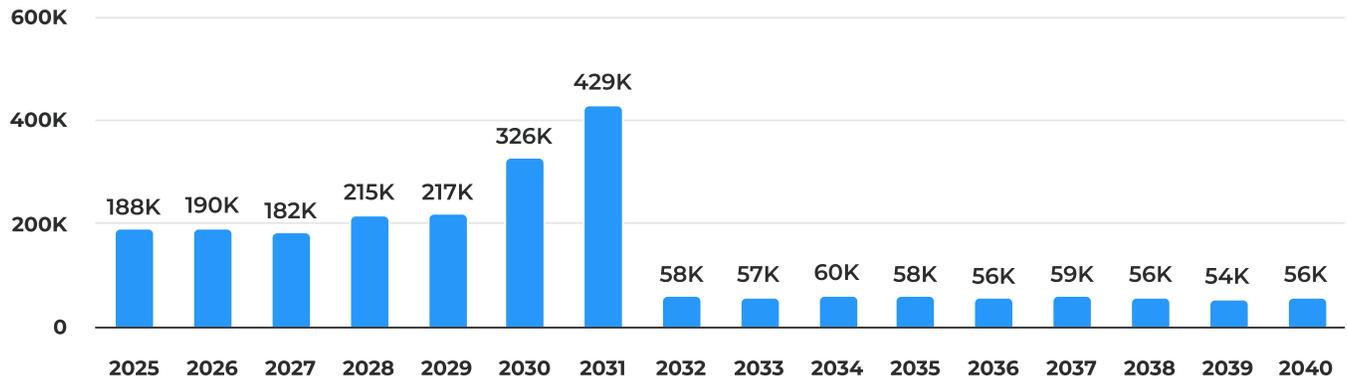
Fund Name	FY2025	FY2026	% Change	\$ Change
Principal	\$31,428.00	\$32,842.00	4.50%	\$1,414.00
Interest	\$13,264.00	\$11,850.00	-10.66%	-\$1,414.00
Total Debt	\$44,692.00	\$44,692.00	0.00%	\$0.00

2022 Taxable General Obligation Refunding Bonds - Golf Course Supported



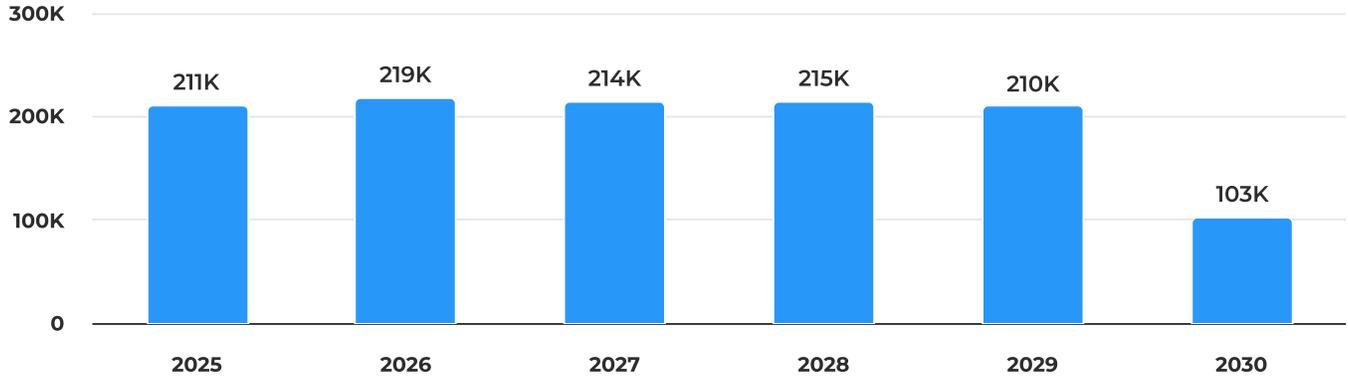
Fund Name	FY2025	FY2026	% Change	\$ Change
Principal	\$32,933.00	\$35,022.00	6.34%	\$2,089.00
Interest	\$3,733.00	\$1,644.00	-55.96%	-\$2,089.00
Total Debt	\$36,666.00	\$36,666.00	0.00%	\$0.00

2025 General Obligation Promissory Note



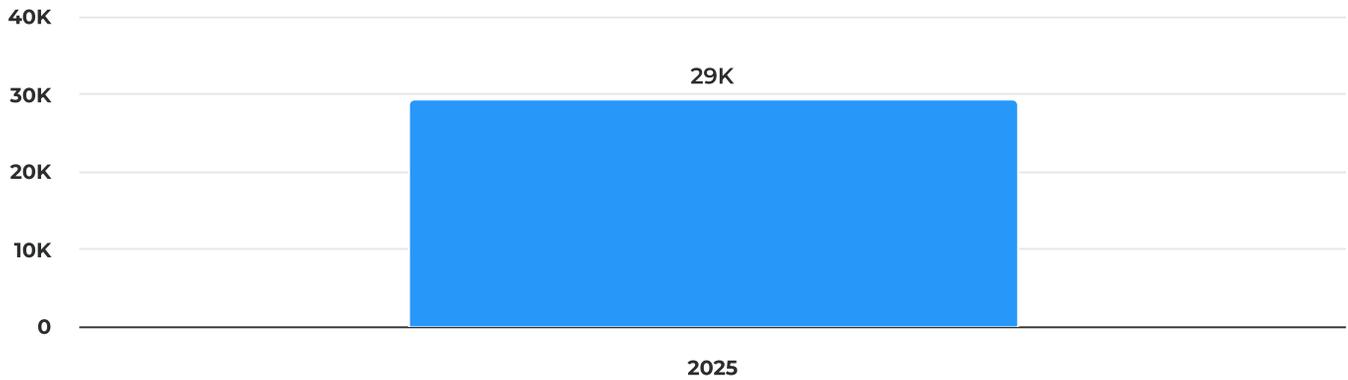
Fund Name	FY2025	FY2026	% Change	\$ Change
Principal	\$105,000.00	\$100,000.00	-4.76%	-\$5,000.00
Interest	\$83,408.00	\$89,799.00	7.66%	\$6,391.00
Total Debt	\$188,408.00	\$189,799.00	0.74%	\$1,391.00

2025 Taxable General Obligation Promissory Notes



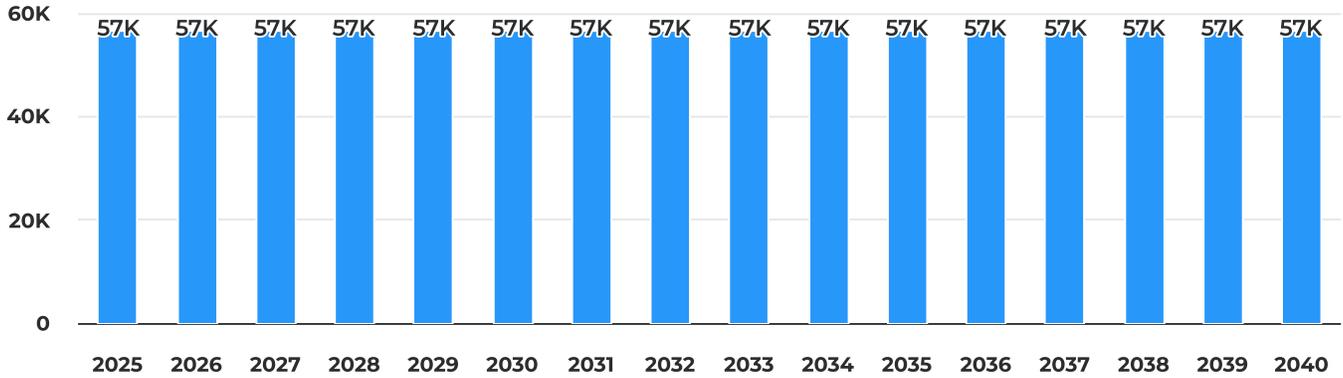
Fund Name	FY2025	FY2026	% Change	\$ Change
Principal	\$140,000.00	\$180,000.00	28.57%	\$40,000.00
Interest	\$70,667.00	\$38,500.00	-45.52%	-\$32,167.00
Total Debt	\$210,667.00	\$218,500.00	3.72%	\$7,833.00

2015 Promissory Note



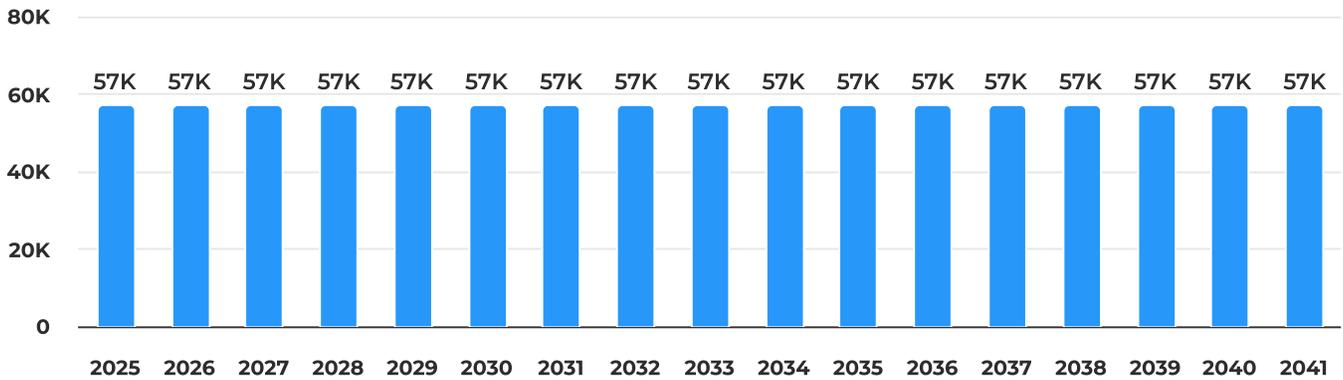
Fund Name	FY2025	2026	% Change	\$ Change
Principal	\$28,831.00	\$0.00	-100.00%	-\$28,831.00
Interest	\$515.00	\$0.00	-100.00%	-\$515.00
Total Debt	\$29,346.00	\$0.00	-100.00%	-\$29,346.00

2021 Water System Revenue Bonds



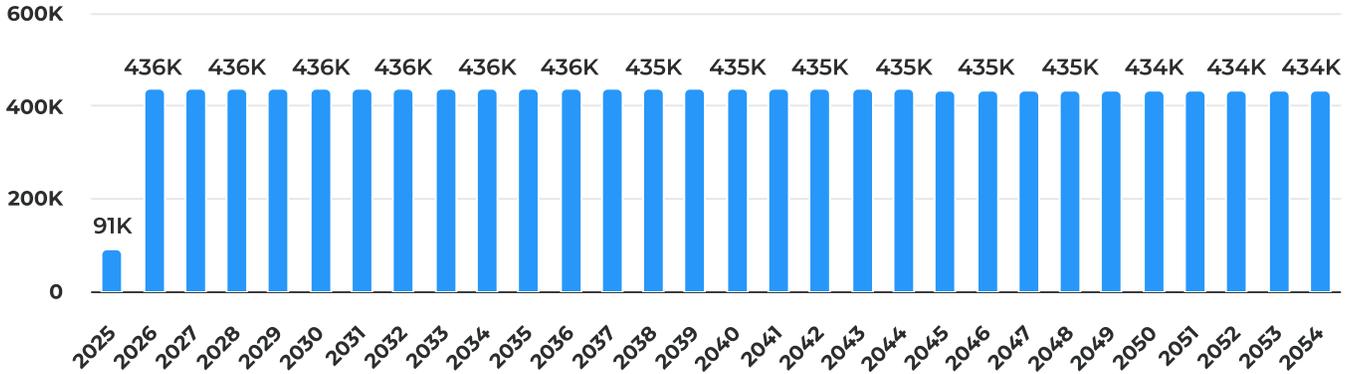
Fund Name	FY2025	FY2026	% Change	\$ Change
Principal	\$48,950.00	\$49,386.00	0.89%	\$436.00
Interest	\$7,749.00	\$7,311.00	-5.65%	-\$438.00
Total Debt	\$56,699.00	\$56,697.00	0.00%	-\$2.00

2021 Sewage System Revenue Bonds



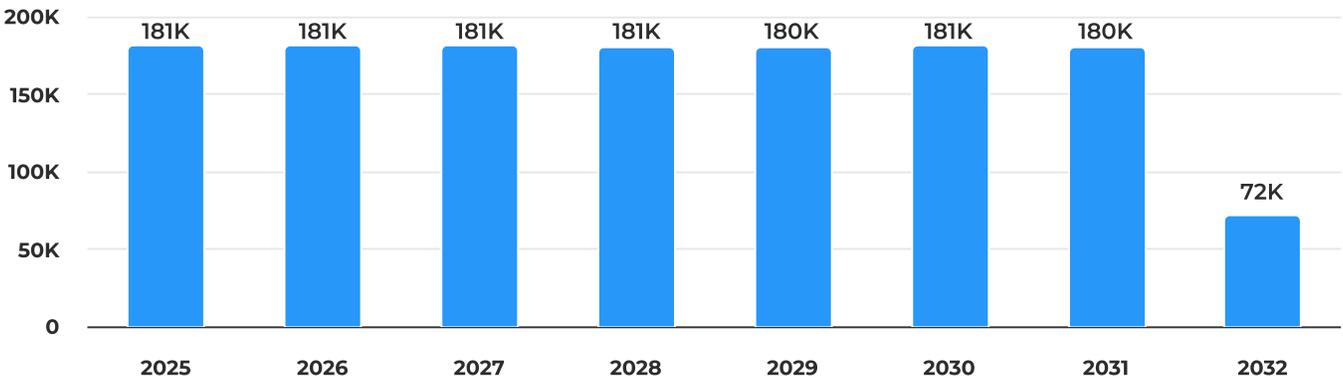
Fund Name	FY2025	FY2026	% Change	\$ Change
Principal	\$49,500.00	\$49,941.00	0.89%	\$441.00
Interest	\$7,836.00	\$7,393.00	-5.65%	-\$443.00
Total Debt	\$57,336.00	\$57,334.00	0.00%	-\$2.00

2025 Sewage System Revenue Bonds



Fund Name	FY2025	FY2026	% Change	\$ Change
Principal	\$0.00	\$226,318.00		\$226,318.00
Interest	\$91,249.00	\$209,945.00	130.08%	\$118,696.00
Total Debt	\$91,249.00	\$436,263.00	378.10%	\$345,014.00

2022 General Promissory Note



Fund Name	FY2025	FY2026	% Change	\$ Change
Principal	\$146,000.00	\$149,000.00	2.05%	\$3,000.00
Interest	\$34,986.00	\$31,889.00	-8.85%	-\$3,097.00
Total Debt	\$180,986.00	\$180,889.00	-0.05%	-\$97.00

Appendix

Glossary

Abatement: A reduction or elimination of a real or personal property tax, motor vehicle excise, a fee, charge, or special assessment imposed by a governmental unit. Granted only on application of the person seeking the abatement and only by the committing governmental unit.

Accounting System: The total structure of records and procedures that identify record, classify, and report information on the financial position and operations of a governmental unit or any of its funds, account groups, and organizational components.

Accrued Interest: The amount of interest that has accumulated on the debt since the date of the last interest payment, and on the sale of a bond, the amount accrued up to but not including the date of delivery (settlement date). (See Interest)

ACFR: Annual Comprehensive Financial Report - A detailed report of an organization's financial activities and performance over the fiscal year.

Amortization: The gradual repayment of an obligation over time and in accordance with a predetermined payment schedule.

Appropriation: A legal authorization from the community's legislative body to expend money and incur obligations for specific public purposes. An appropriation is usually limited in amount and as to the time period within which it may be expended.

Arbitrage: As applied to municipal debt, the investment of tax-exempt bonds or note proceeds in higher yielding, taxable securities. Section 103 of the Internal Revenue Service (IRS) Code restricts this practice and requires (beyond certain limits) that earnings be rebated (paid) to the IRS.

Assessed Valuation: A value assigned to real estate or other property by a government as the basis for levying taxes.

Assets: Items owned by an organization that have economic value, such as cash, investments, property, and equipment.

Audit: An examination of a community's financial systems, procedures, and data by a certified public accountant (independent auditor), and a report on the fairness of financial statements and on local compliance with statutes and regulations. The audit serves as a valuable management tool in evaluating the fiscal performance of a community.

Audit Report: Prepared by an independent auditor, an audit report includes: (a) a statement of the scope of the audit; (b) explanatory comments as to application of auditing procedures; (c) findings and opinions. It is almost always accompanied by a management letter which contains supplementary comments and recommendations.

Available Funds: Balances in the various fund types that represent non-recurring revenue sources. As a matter of sound practice, they are frequently appropriated to meet unforeseen expenses, for capital expenditures or other one-time costs.

Balance Sheet: A statement that discloses the assets, liabilities, reserves and equities of a fund or governmental unit at a specified date.

Betterments (Special Assessments): Whenever a specific area of a community receives benefit from a public improvement (e.g., water, sewer, sidewalk, etc.), special property taxes may be assessed to reimburse the governmental entity for all or part of the costs it incurred. Each parcel receiving benefit from the improvement is assessed for its proportionate share of the cost of such improvements. The proportionate share may be paid in full or the property owner may request that the assessors apportion the betterment over 20 years. Over the life of the betterment, one year's apportionment along with one year's committed interest computed from October 1 to October 1 is added to the tax bill until the betterment has been paid.

Bond: A means to raise money through the issuance of debt. A bond issuer/borrower promises in writing to repay a specified sum of money, alternately referred to as face value, par value or bond principal, to the buyer of the bond on a specified future date (maturity date), together with periodic interest at a specified rate. The term of a bond is always greater than one year. (See Note)

Bond and Interest Record: (Bond Register) – The permanent and complete record maintained by a treasurer for each bond issue. It shows the amount of interest and principal coming due each date and all other pertinent information concerning the bond issue.

Bonds Authorized and Unissued: Balance of a bond authorization not yet sold. Upon completion or abandonment of a project, any remaining balance of authorized and unissued bonds may not be used for other purposes, but must be rescinded by the community's legislative body to be removed from community's books.

Bond Issue: Generally, the sale of a certain number of bonds at one time by a governmental unit.

Bond Rating (Municipal): A credit rating assigned to a municipality to help investors assess the future ability, legal obligation, and willingness of the municipality (bond issuer) to make timely debt service payments. Stated otherwise, a rating helps prospective investors determine the level of risk associated with a given fixed-income investment. Rating agencies, such as Moody's and Standard and Poors, use rating systems, which designate a letter or a combination of letters and numerals where AAA is the highest rating and C1 is a very low rating.

Budget: A plan for allocating resources to support particular services, purposes and functions over a specified period of time. (See Performance Budget, Program Budget)

Capital Assets: All real and tangible property used in the operation of government, which is not easily converted into cash, and has an initial useful live extending beyond a single financial reporting period. Capital assets include land and land improvements; infrastructure such as roads, bridges, water and sewer lines; easements; buildings and building improvements; vehicles, machinery and equipment. Communities typically define capital assets in terms of a minimum useful life and a minimum initial cost. (See Fixed Assets)

Capital Budget: An appropriation or spending plan that uses borrowing or direct outlay for capital or fixed asset improvements. Among other information, a capital budget should identify the method of financing each recommended expenditure, i.e., tax levy or rates, and identify those items that were not recommended. (See Capital Assets, Fixed Assets)

Cash: Currency, coin, checks, postal and express money orders and bankers' drafts on hand or on deposit with an official or agent designated as custodian of cash and bank deposits.

Cash Flow: The movement of money into or out of an organization, showing its liquidity and ability to meet financial obligations.

Cash Management: The process of monitoring the ebb and flow of money in an out of municipal accounts to ensure cash availability to pay bills and to facilitate decisions on the need for short- term borrowing and investment of idle cash.

Certificate of Deposit (CD): A bank deposit evidenced by a negotiable or non-negotiable instrument, which provides on its face that the amount of such deposit plus a specified interest payable to a bearer or to any specified person on a certain specified date, at the expiration of a certain specified time, or upon notice in writing.

Classification of Real Property: Assessors are required to classify all real property according to use into one of four classes: residential, open space, commercial, and industrial. Having classified its real properties, local officials are permitted to determine locally, within limitations established by statute and the Commissioner of Revenue, what percentage of the tax burden is to be borne by each class of real property and by personal property owners.

Collective Bargaining: The process of negotiating workers' wages, hours, benefits, working conditions, etc., between an employer and some or all of its employees, who are represented by a recognized labor union, regarding wages, hours and working conditions.

Compliance: Adherence to relevant laws, regulations, and internal policies governing financial reporting and operations.

Consumer Price Index: The statistical measure of changes, if any, in the overall price level of consumer goods and services. The index is often called the "cost-of-living index."

Cost-Benefit Analysis: A decision-making tool that allows a comparison of options based on the level of benefit derived and the cost to achieve the benefit from different alternatives.

Debt Burden: The amount of debt carried by an issuer usually expressed as a measure of value (i.e., debt as a percentage of assessed value, debt per capita, etc.). Sometimes debt burden refers to debt service costs as a percentage of the total annual budget.

Debt Service: The repayment cost, usually stated in annual terms and based on an amortization schedule, of the principal and interest on any particular bond issue.

Encumbrance: A reservation of funds to cover obligations arising from purchase orders, contracts, or salary commitments that are chargeable to, but not yet paid from, a specific appropriation account.

Enterprise Funds: An enterprise fund is a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services. It allows a community to demonstrate to the public the portion of total costs of a service that is recovered through user charges and the portion that is subsidized by the tax levy, if any. With an enterprise fund, all costs of service delivery — direct, indirect, and capital costs — are identified. This allows the community to recover total service costs through user fees if it chooses. Enterprise accounting also enables communities to reserve the "surplus" or net assets unrestricted generated by the operation of the enterprise rather than closing it out to the general fund at year-end. Services that may be treated as enterprises include, but are not limited to, water, sewer, hospital, and airport services.

Equalized Valuations (EQVs): The determination of the full and fair cash value of all property in the community that is subject to local taxation.

Equity: The residual interest in the assets of an organization after deducting liabilities, representing the owners' stake in the business.

Estimated Receipts: A term that typically refers to anticipated local revenues often based on the previous year's receipts and represent funding sources necessary to support a community's annual budget. (See Local Receipts)

Exemptions: A discharge, established by statute, from the obligation to pay all or a portion of a property tax. The exemption is available to particular categories of property or persons upon the timely submission and approval of an application to the assessors. Properties exempt from taxation include hospitals, schools, houses of worship, and cultural institutions. Persons who may qualify for exemptions include disabled veterans, blind individuals, surviving spouses, and seniors.

Expenditure: An outlay of money made by municipalities to provide the programs and services within their approved budget.

Fiduciary Funds: Repository of money held by a municipality in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and other funds. These include pension (and other employee benefit) trust funds, investment trust funds, private- purpose trust funds, and agency funds.

Financial Statements: Reports summarizing an organization's financial activities and position, including the balance sheet, income statement, and cash flow statement.

Fiscal Year: The 12-month period for which an organization plans the use of its funds, typically not the same as the calendar year.

Fixed Assets: Long-lived, assets such as buildings, equipment and land obtained or controlled as a result of past transactions or circumstances.

Fixed Costs: Costs that are legally or contractually mandated such as retirement, FICA/Social Security, insurance, debt service costs or interest on loans.

Float: The difference between the bank balance for a local government's account and its book balance at the end of the day. The primary factor creating float is clearing time on checks and deposits. Delays in receiving deposit and withdrawal information also influence float.

Full Faith and Credit: A pledge of the general taxing powers for the payment of governmental obligations. Bonds carrying such pledges are usually referred to as general obligation or full faith and credit bonds.

Fund: An accounting entity with a self-balancing set of accounts that are segregated for the purpose of carrying on identified activities or attaining certain objectives in accordance with specific regulations, restrictions, or limitations.

Fund Accounting: Organizing financial records into multiple, segregated locations for money. A fund is a distinct entity within the municipal government in which financial resources and activity (assets, liabilities, fund balances, revenues, and expenditures) are accounted for independently in accordance with specific regulations, restrictions or limitations. Examples of funds include the general fund and enterprise funds. Communities whose accounting records are organized according to the Uniform Municipal Accounting System (UMAS) use multiple funds.

GAAP: Generally Accepted Accounting Principles - Standard accounting principles, standards, and procedures that companies use to compile their financial statements.

GASB 34: A major pronouncement of the Governmental Accounting Standards Board that establishes new criteria on the form and content of governmental financial statements. GASB 34 requires a report on overall financial health, not just on individual funds. It requires more complete information on the cost of delivering value estimates on public infrastructure assets, such as bridges, road, sewers, etc. It also requires the presentation of a narrative statement the government's financial performance, trends and prospects for the future.

GASB 45: This is another Governmental Accounting Standards Board major pronouncement that each public entity account for and report other postemployment benefits in its accounting statements. Through actuarial analysis, municipalities must identify the true costs of the OPEB earned by employees over their estimated years of actual service.

General Fund: The fund used to account for most financial resources and activities governed by the normal appropriation process.

General Obligation Bonds: Bonds issued by a municipality for purposes allowed by statute that are backed by the full faith and credit of its taxing authority.

Governing Body: A board, committee, commission, or other executive or policymaking body of a municipality or school district.

Indirect Cost: Costs of a service not reflected in the operating budget of the entity providing the service. An example of an indirect cost of providing water service would be the value of time spent by non-water department employees processing

water bills. A determination of these costs is necessary to analyze the total cost of service delivery. The matter of indirect costs arises most often in the context of enterprise funds.

Internal Controls: Policies and procedures implemented by an organization to ensure the reliability of financial reporting and compliance with laws and regulations, aiming to prevent fraud and errors.

Interest: Compensation paid or to be paid for the use of money, including amounts payable at periodic intervals or discounted at the time a loan is made. In the case of municipal bonds, interest payments accrue on a day-to-day basis, but are paid every six months.

Interest Rate: The interest payable, expressed as a percentage of the principal available for use during a specified period of time. It is always expressed in annual terms.

Investments: Securities and real estate held for the production of income in the form of interest, dividends, rentals or lease payments. The term does not include fixed assets used in governmental operations.

Liabilities: Debts or obligations owed by an organization, including loans, accounts payable, and accrued expenses.

Line Item Budget: A budget that separates spending into categories, or greater detail, such as supplies, equipment, maintenance, or salaries, as opposed to a program budget.

Local Aid: Revenue allocated by the state or counties to municipalities and school districts.

Maturity Date: The date that the principal of a bond becomes due and payable in full.

Municipal(s): (As used in the bond trade) "Municipal" refers to any state or subordinate governmental unit. "Municipals" (i.e., municipal bonds) include not only the bonds of all political subdivisions, such as cities, towns, school districts, special districts, counties but also bonds of the state and agencies of the state.

Net Income: The difference between an organization's revenues and expenses, representing its profit or loss for a specific period.

Note: A short-term loan, typically with a maturity date of a year or less.

Objects of Expenditures: A classification of expenditures that is used for coding any department disbursement, such as "personal services," "expenses," or "capital outlay."

Official Statement: A document prepared for potential investors that contains information about a prospective bond or note issue and the issuer. The official statement is typically published with the notice of sale. It is sometimes called an offering circular or prospectus.

Operating Budget: A plan of proposed expenditures for personnel, supplies, and other expenses for the coming fiscal year.

Overlapping Debt: A community's proportionate share of the debt incurred by an overlapping government entity, such as a regional school district, regional transit authority, etc.

Performance Budget: A budget that stresses output both in terms of economy and efficiency.

Principal: The face amount of a bond, exclusive of accrued interest.

Program: A combination of activities to accomplish an end.

Program Budget: A budget that relates expenditures to the programs they fund. The emphasis of a program budget is on output.

Proprietary Funds: Funds used to record the financial transactions of governmental entities when they engage in activities that are intended to recover the cost of providing goods or services to the general public on a user-fee basis.

Purchased Services: The cost of services that are provided by a vendor.

Refunding of Debt: Transaction where one bond issue is redeemed and replaced by a new bond issue under conditions generally more favorable to the issuer.

Reserve Fund: An amount set aside annually within the budget of a town to provide a funding source for extraordinary or unforeseen expenditures.

Revaluation: The assessors of each community are responsible for developing a reasonable and realistic program to achieve the fair cash valuation of property in accordance with constitutional and statutory requirements. The nature and extent of that program will depend on the assessors' analysis and consideration of many factors, including, but not limited to, the status of the existing valuation system, the results of an in-depth sales ratio study, and the accuracy of existing property record information.

Revenues: Inflows of resources or other enhancements of assets of an organization, usually from sales of goods or services.

Revenue Anticipation Note (RAN): A short-term loan issued to be paid off by revenues, such as tax collections and state aid. RANs are full faith and credit obligations.

Revenue Bond: A bond payable from and secured solely by specific revenues and thereby not a full faith and credit obligation.

Revolving Fund: Allows a community to raise revenues from a specific service and use those revenues without appropriation to support the service.

Sale of Real Estate Fund: A fund established to account for the proceeds of the sale of municipal real estate other than proceeds acquired through tax title foreclosure.

Stabilization Fund: A fund designed to accumulate amounts for capital and other future spending purposes, although it may be appropriated for any lawful purpose.

Surplus Revenue: The amount by which cash, accounts receivable, and other assets exceed liabilities and reserves.

Tax Rate: The amount of property tax stated in terms of a unit of the municipal tax base; for example, \$14.80 per \$1,000 of assessed valuation of taxable real and personal property.

Tax Title Foreclosure: The procedure initiated by a municipality to obtain legal title to real property already in tax title and on which property taxes are overdue.

Trust Fund: In general, a fund for money donated or transferred to a municipality with specific instructions on its use. As custodian of trust funds, the treasurer invests and expends such funds as stipulated by trust agreements, as directed by the commissioners of trust funds or by the community's legislative body. Both principal and interest may be used if the trust is established as an expendable trust. For nonexpendable trust funds, only interest (not principal) may be expended as directed.

Uncollected Funds: Recently deposited checks included in an account's balance but drawn on other banks and not yet credited by the Federal Reserve Bank or local clearinghouse to the bank cashing the checks. (These funds may not be

loaned or used as part of the bank's reserves and they are not available for disbursement.)

Undesignated Fund Balance: Monies in the various government funds as of the end of the fiscal year that are neither encumbered nor reserved, and are therefore available for expenditure once certified as part of free cash.

Unreserved Fund Balance (Surplus Revenue Account): The amount by which cash, accounts receivable, and other assets exceed liabilities and restricted reserves. It is akin to a "stockholders' equity" account on a corporate balance sheet. It is not, however, available for appropriation in full because a portion of the assets listed as "accounts receivable" may be taxes receivable and uncollected. (See Free Cash)

Valuation (100 Percent): The legal requirement that a community's assessed value on property must reflect its market, or full and fair cash value.