



2025 OPERATING BUDGET & 2025-2030 CAPITAL IMPROVEMENTS PROJECT BUDGET

ADOPTED BUDGET DOCUMENT

Respectfully Submitted by City Manager Rebecca Houseman and
City Clerk/Treasurer/Finance Director Michelle Ebbert

Adopted & approved by the
Fort Atkinson City Council
November 19, 2024

TABLE OF CONTENTS

SECTION A – Introduction, Accomplishments, and Goals

SECTION B – Budget Summary

SECTION C – Historic Mill Rate Charts and Organizational Chart

SECTION D – Notice of Public Hearing and Draft Approval Resolution

SECTION E – General Fund Revenues

SECTION F – General Fund Expenditures

SECTION G – Wastewater Utility Fund (Fund 2)

SECTION H – Water Utility Fund (Fund 3)

SECTION I – Debt Service Fund (Fund 4)

SECTION J – Transportation Fund (Fund 5)

SECTION K – Business Revolving Loan Fund (Fund 6)

SECTION L – EMS Fund (Fund 7)

SECTION M – Lodging/Room Tax/City Scape Fund (Fund 8)

SECTION N – Affordable Housing Fund (Fund 9)

SECTION O – Stormwater Utility Fund (Fund 10)

SECTION P – Tax Increment Districts (Funds 12, 13, 14, 23, 24)

SECTION Q – Dwight Foster Library Fund (Fund 15)

SECTION R – 2025 Capital Improvements Budget and Funding Sources (Fund 16)

SECTION S – Taxi Fund (Fund 17)

SECTION T – CDBG Lorman Project (Fund 18)

SECTION U – Airport Fund (Fund 20)

SECTION V – Capital Catalyst Fund (Fund 21)

SECTION W – American Rescue Plan Act Fund (Fund 22)

SECTION X – 2026-2030 Capital Improvement Project Plan

SECTION Y – 2025-2033 Computer Replacement Schedule

SECTION Z – Approval Resolutions & 2025 Fee Resolution

SECTION A
INTRODUCTION, ACCOMPLISHMENTS &
GOALS

Section A – Introduction, Accomplishments & Goals

November 19, 2024

Honorable President, City Council, and City Residents:

This document represents the proposed 2025 Operating Budget for the City of Fort Atkinson. This budget document continues the tradition of telling the story of the services provided by the City in exchange for the taxes and fees provided by residents and property owners.

This document incorporates the 2025 Operating Budget, as well as the 2025 Capital Improvement Project Budget, and the 2026-2030 Capital Improvement Project Plan. Combining these documents was done in 2022 with the goal of creating a single document to serve as a resource in the decision-making process throughout the year. Starting in 2022, staff began creating separate funds to accurately account for functional areas of services that either pay for themselves, such as the Airport Fund, or benefit from the continued roll over of unspent funds taxed and designated for a specific purpose, such as the Library Fund. This document continues that tradition. This budget also includes narratives for each department, with the goal of telling the Council and the public what those departments plan to accomplish with the funding requested.

This is a policy document, by which the Council determines the programs, projects, and service levels they value by providing funding. This document also provides an opportunity to celebrate previous accomplishments, outline goals for the upcoming year, and tell the story of the services the City provides.

The following are some of the major goals met with the **2024 budget and additional accomplishments** throughout the year:

- Explored the possibility of establishing a Transportation Utility Fund to fund right-of-way improvements, although this will not be further pursued due to a decision by the Wisconsin Supreme Court;
- Shifted employee dental insurance from 100% City-sponsored to inclusion in the health insurance package which splits the cost between the City and employees;
- Continued to invest the City's unassigned fund balance to provide additional income to offset stagnant property tax revenue;
- Broke ground on new Public Works and Parks Operations Facility located at 600 Talcott Street;
- Implemented Park Impact Fees in order to provide funding for a new park, as the City grows and development supports the addition;
- Completed Note Anticipation Note (NAN) and General Obligation borrowing for Public Works and Parks Operations facility and other 2024-2025 capital improvements. Note that the City was able to reduce the borrowing due to the favorable building construction proposals received;
- Continued to work with the League of Wisconsin Municipalities and the Wisconsin Department of Revenue on a workgroup focused on Act 12 Implementation, including the Innovation Fund Program and Maintenance of Effort;
- Implemented a contract with Jefferson County on a shared Geographic Information Systems employee to serve multiple municipalities;

- Designed the proposed roads in area around Banker Road in order to support residential development on the City-owned land;
- Continued to plan for the 2030 reconstruction of Hwy 106 from Robert Street west to the City limits;
- Completed the request for proposal process and hired a consultant to assist with Downtown and Janesville Avenue corridor planning and streetscaping efforts;
- Implemented an agenda management software solution to increase efficiency and effectiveness of Board, Committee, and Commission packet workflow and publication;
- Completed water main replacement-driven road work projects on Cloute Street, Zaffke Street, and Caswell Street;
- Completed utility work on Maple Street, Grove Street, and Park Street that will allow the City to create and sell several lots for single and two-family development;
- Continued to encourage business expansion through the Capital Catalyst Revolving Loan Fund;
- Continued to realistically plan for equipment replacement within the City's available resources; and
- Maintained existing City staffing and service levels.

In addition to the items outlined as goals in the 2024 budget document, staff also accomplished the following:

- Implemented a contract with Jefferson County on a shared Geographic Information Systems employee to serve multiple municipalities with much success.
- Applied for and received a Wisconsin DOT Transportation Alternatives Program Grant for sidewalk infill for \$1,703,612 for fiscal years 2024-2028.
- Applied for and received a Wisconsin STP-Urban Program Grant for the relocation of Banker Road from Campus Drive to Hoard Road for \$1,419,304 from the 2024-2029 program.
- Administered three free, fair, and transparent elections, including an Presidential Election.
- Approved a pre-development agreement for a large scale Banker Road residential development with Intrepid Investments.
- Prepared a plan for the closure of Tax Increment District #8, and created an Affordable Housing Fund with the 2025 TID increment.
- Worked with UW Whitewater and Chamber of Commerce to launch **Boost Fort Atkinson: A Business Competition** to support local entrepreneurs.
- Worked with citizen groups to start construction on a new structure at the Bark River Nature Preserve (Haumerson's Pond); and a WWII Memorial monument in McCoy Park.
- Worked with Town of Oakland to assist in Fire/EMS coverage for an additional portion of the Town.
- Welcomed the following new full-time City staff members:
 - Bruce Peterson, Fire/EMS Chief (March)
 - Alyssa Mullen, Municipal Court Clerk (March)
 - Ben Dayton, Director of Parks and Recreation (March)
 - Korado Lufta, Water Utility Crewperson (May)
 - Josh Bull, Paramedic/Firefighter (September)
 - Daphne Adamson, Youth Services Librarian (October)

- Owen Donaldson, Public Works Operations (November)
- Austin Armstrong, Public Works Operations (November)
- Promoted the following current employees to new positions:
 - Robbie Allard to Fire/EMS Division Chief (May)
 - Mike Vorpahl to Captain/Paramedic (May)
 - Mike Lawson to Captain/Paramedic (June)
 - Brandon Rogneby to Firefighter/Advanced Emergency Medical Technician (June)
 - Minetta Lippert to Library Director (July)
 - Erin Sweeney to Wastewater Utility Superintendent (October)
 - Mat Thompson to Aquatic Specialist(November)
- And, finally, congratulated the following employees on their retirement:
 - Steve Riggs, Police Department (8 years)
 - Karen Mercado, Wastewater Utility (28 years)
 - Debi Hayes, Municipal Court (45 years)
 - Lisa Langer, Police Department (22 years)
 - Tom Gerondale, Fire Department (26 years)
 - Paul Christensen, Wastewater Utility Superintendent (39+ years)

Note that each Department was also tasked with developing a set of 2024 accomplishments and 2025 goals. These particular accomplishments and goals are outlined within each Department's section of this document. The 2025 budget continues to provide the same services to residents and property owners at the same level as 2024.

The following are the major goals in 2025 as supported by the Budget document:

- Complete construction on the **Public Works and Parks Operations facility** and demolish the existing facility; hold a community open house after operations have been established.
- Complete the **Main Street and Janesville Avenue corridor planning efforts** and prepare a plan for long-term implementation.
- Support the **Boost Fort Atkinson** business competition and encourage additional small business interest in the City's downtown.
- Provide a 3% **cost of living adjustment** for full time non-represented employees and a 3% increase for part time and seasonal employees.
- Prepare a request for proposals and hire a consultant to assist with a **Classification and Compensation Study** for non-represented City employees; and make a plan for implementation.
- Complete annual water-main related **road construction projects**, as well as the public infrastructure to support the Banker Road residential development.

- Create the programs, policies, and guiding documents in support of the new **Affordable Housing Fund**, made possible through the extension of Tax Increment District #8 before closure.
- Engage in several **contract negotiations**:
 - A new three-year contract with the **Fort Atkinson Professional Police Association**
 - A new three-year contract with the **Fort Atkinson Firefighters Local 580**
 - A new 10-year contract with the City's Town partners for **Fire/EMS Service**: Koshkonong, Jefferson, Hebron, Sumner, and Oakland.
- Prepare and present a new **five-year operating budget projection** document so that the City understands its financial outlook.
- Prepare and present an update on the goals set forth in the **City's Comprehensive Plan**.
- Review of **refuse and recycling contract** and possibly prepare a request for proposals for a new contract and/or contractor.
- Plan and prepare for the 2030 **reconstruction of Hwy 106** from Robert Street west to the City limits.
- Plan for **2026 borrowing** for capital projects, vehicles, and equipment.
- Collect final payments through the **Business Revolving Loan Fund** and consider options for new downtown business loan programs;
- Continue to approve loans and distribute the balance of the **Capital Catalyst Revolving Loan Fund**.
- Continue to invest the City's unassigned fund balance to provide additional interest revenue that assists in offsetting property tax revenue.
- Continue to realistically plan for equipment replacement within the City's available resources.
- Maintain existing staffing and service levels.

This budget qualifies for the 2026 Expenditure Restraint Incentive Program payment. The 2025 budget proposes a 3.5% increase in general fund expenditures as compared to the 2024 budget, which is the allowable increase provided by the Wisconsin Department of Revenue in order for the City of Fort Atkinson to qualify for the 2026 Expenditure Restraint Incentive Program (ERIP, formerly ERP) payment. Staff expects this payment to be between \$175,000 and \$200,000 from the state, which will be reflected in the 2026 budget document. The City did not qualify for this payment for the 2025 budget due to WI 2023 Act 12, which froze each municipality's expenditure restraint payment at its 2024 level. Recall that the City did not qualify for the 2024 payment due to the approval of the 2022 public safety referendum and the additional tax dollars levied for public safety purposes in the Police and Fire Departments. Staff does not expect to qualify for ERIP payments in 2027 or 2028 due to the expected closure of Tax Increment Districts 6, 7, and 8 in 2025 and 2026.

The budget is within the state-required levy limits. The 2025 budget proposes a 4.4% increase in the property tax levy, which equates to \$409,482 over the 2023 tax levy (collected in 2024), including the tax increment districts. This represents a larger increase than in previous years and is mainly due to the increase in debt service associated with the 2024 general obligation borrowing for the new Public Works and Parks Operations facility construction and the addition of two new tax increment districts in 2023.

The 2025 budget supports the goals outlined above and reflects the City's continued commitment to provide a high level of service at the lowest possible cost. The proposed budget for the City Council's consideration is my recommendation after consultation with City staff, the City's Financial Advisor, and the City's Auditor. However, the City's adopted budget should reflect what the City Council members view as their priorities for the upcoming year.

Respectfully Submitted,

A handwritten signature in black ink, appearing to read 'RH' with a stylized flourish at the end.

Rebecca Houseman
City Manager

SECTION B

2025 BUDGET SUMMARY

Section B – 2025 Budget Summary

 FORT • ATKINSON 2025 City of Fort Atkinson Budget Summary			2022 Actual	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	Percent Change					
GENERAL REVENUES													
General Property Taxes	\$	5,284,826	\$	6,001,822	\$	6,052,414	\$	5,998,474	-0.89%				
Other Taxes	\$	333,688	\$	316,153	\$	350,150	\$	343,615	\$	340,150	-2.86%		
Intergovernmental Revenues	\$	2,123,798	\$	2,101,675	\$	2,222,572	\$	2,426,812	\$	2,413,802	8.60%		
Regulation and Compliance Revenues	\$	444,695	\$	504,122	\$	452,100	\$	535,680	\$	511,500	13.14%		
Public Charges for Service Revenues	\$	784,701	\$	808,223	\$	682,579	\$	771,034	\$	696,744	2.08%		
Public Improvement	\$	-	\$	-	\$	-	\$	15,333	\$	-	0.00%		
General Revenues	\$	31,439	\$	31,439	\$	-	\$	4,050	\$	-	0.00%		
Commercial Revenues	\$	140,650	\$	396,271	\$	150,060	\$	812,780	\$	531,830	254.41%		
Other Financing Sources	\$	-	\$	-	\$	160,525	\$	-	\$	-	-100.00%		
Total General Revenues			\$	9,143,797	\$	10,159,706	\$	10,070,400	\$	10,961,717	\$	10,492,499	4.19%
GENERAL FUND EXPENDITURES													
General Government	\$	823,953	\$	935,244	\$	957,734	\$	920,441	\$	974,244	1.72%		
Public Safety	\$	3,843,770	\$	4,578,178	\$	4,758,325	\$	4,704,160	\$	5,019,641	5.49%		
Health and Social Services	\$	34,114	\$	31,977	\$	33,000	\$	32,643	\$	34,000	3.03%		
Public Works	\$	2,107,697	\$	2,250,744	\$	2,428,941	\$	2,349,484	\$	2,507,609	3.24%		
Culture and Recreation	\$	1,983,863	\$	2,093,600	\$	1,627,315	\$	1,598,384	\$	1,644,735	1.07%		
Conservation and Development	\$	245,841	\$	272,929	\$	225,085	\$	261,261	\$	256,270	13.85%		
Public Service Enterprises	\$	46,548	\$	42,084	\$	40,000	\$	40,000	\$	56,000	40.00%		
Total General Fund Expenditures			\$	9,085,787	\$	10,204,755	\$	10,070,400	\$	9,906,373	\$	10,492,499	4.19%
2025 City of Fort Atkinson Tax Levy Summary													
General Property Taxes	\$	5,998,474											
Debt Service Fund	\$	1,823,441											
Transportation Fund	\$	500,000											
Dwight Foster Public Library Fund	\$	624,000											
Capital Improvement Project Budget	\$	167,450			2024	2025		Difference				Percent Levy	
TOTAL LEVY LESS TIDS	\$	9,113,365			\$	8,767,705	\$	9,113,365	\$	345,660		3.94%	
Klement Industrial Park - TID #6	\$	48,264											
Downtown Economic Development - TID #7	\$	136,951											
Northwest Corridor Development - TID #8	\$	390,296											
Northwest Overlay Development - TID #9	\$	7,733											
Northeast Blight Elimination - TID #10	\$	13,500			2024	2025		Difference				Percent Levy	
Total Necessary Property Tax Levy (TIDs in)	\$	9,710,109			\$	9,300,627	\$	9,710,109	\$	409,482		4.40%	

The overall 2025 tax levy represents a 4.40% increase over the 2024 tax levy, which equates to a \$409,482 increase (TID in). The allowable increases to the City's levy include debt service, which increased by \$425,650 and the City's net new construction (0.45% in 2024) resulted in \$27,235.86 in additional funds for operations.

In 2022, voters approved a public safety referendum, which added \$769,335 to the tax levy to pay for additional full-time personnel in the Fire/EMS Department and the Police Department in perpetuity. However, the amount approved does not ever increase. In the coming years, the City may be faced with additional unattractive options to increase revenue to pay for basic City operations and services. Such future options include increasing user fees and charges for services, moving garbage and recycling contract costs to the utility bills or as a charge on the tax bill, increasing general obligation debt service, and/or preparing additional operating referenda. In the absence of increasing revenues to pay for the ever-increasing cost of personnel, supplies, materials, and equipment; the City may have to consider staffing and service cuts.

Additional Budget Summary Data

Chart 1 below shows the total amount of general fund expenditures the City intends to spend in 2025 in the categories listed. This Chart includes expenditures in the Library Fund (fund 15), the Capital Improvements Fund (fund 16), the Transportation Fund (fund 5), and the Debt Service Fund (fund 4). These funds are not all considered “general fund expenditures,” however, they are included by the Wisconsin Department of Revenue when calculating the formula for the Expenditure Restraint Incentive Program (ERIP) because they use funds levied through property taxes.

The purpose of this chart is to show the overall cost of the programs, services, and staffing required to operate the City of Fort Atkinson in 2025. The total, excluding the Tax Incremental Districts, is \$13,607,390. As can be seen later in this section, the available property tax levy for the City to be collected in 2025 is only \$9,113,365. The gap (\$4,463,848) is made up of other revenue sources, which will be shown in Chart 2.

Chart 1: General Fund Expenditures, Including all Levied Funds (TID Out)

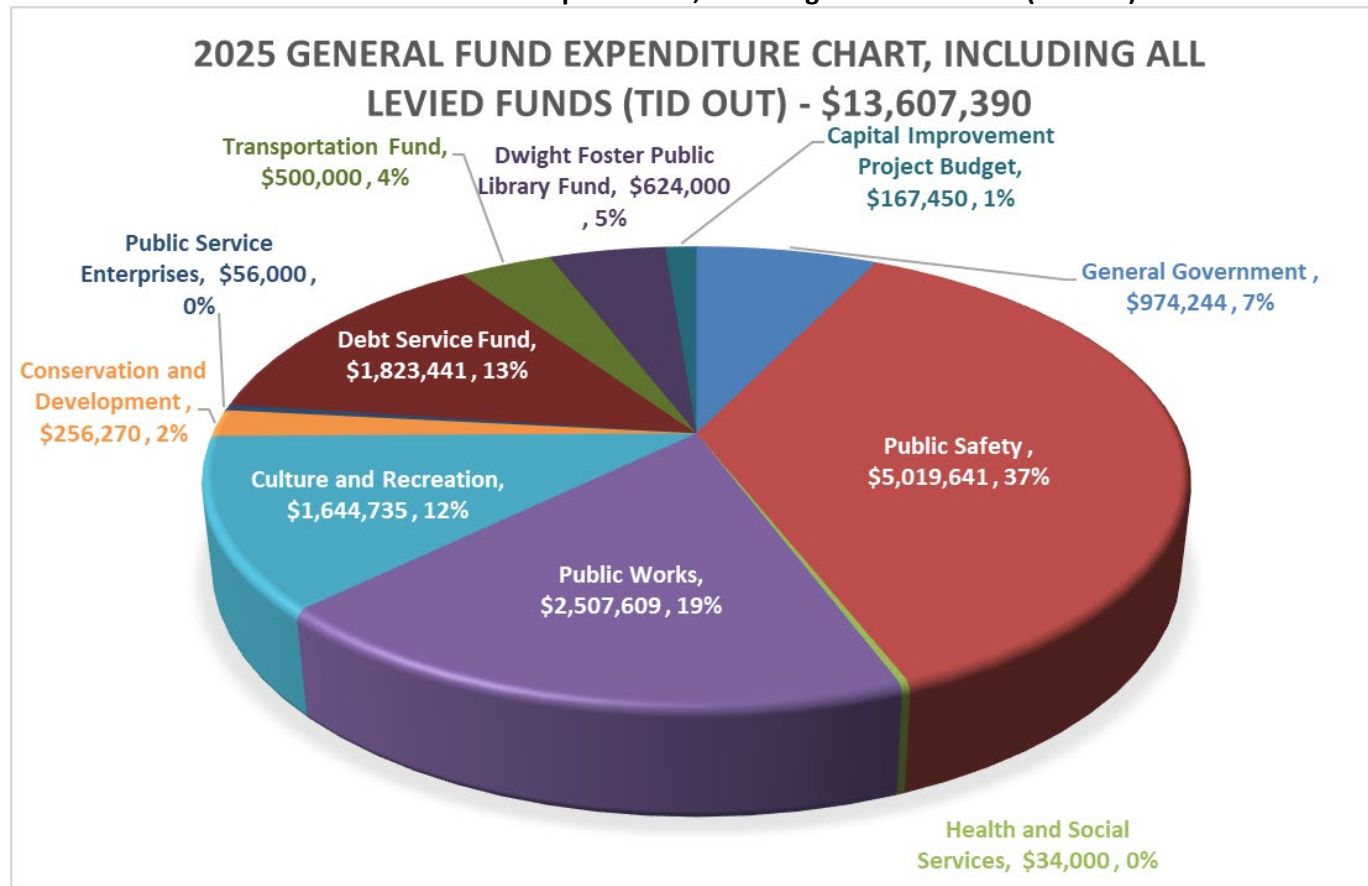
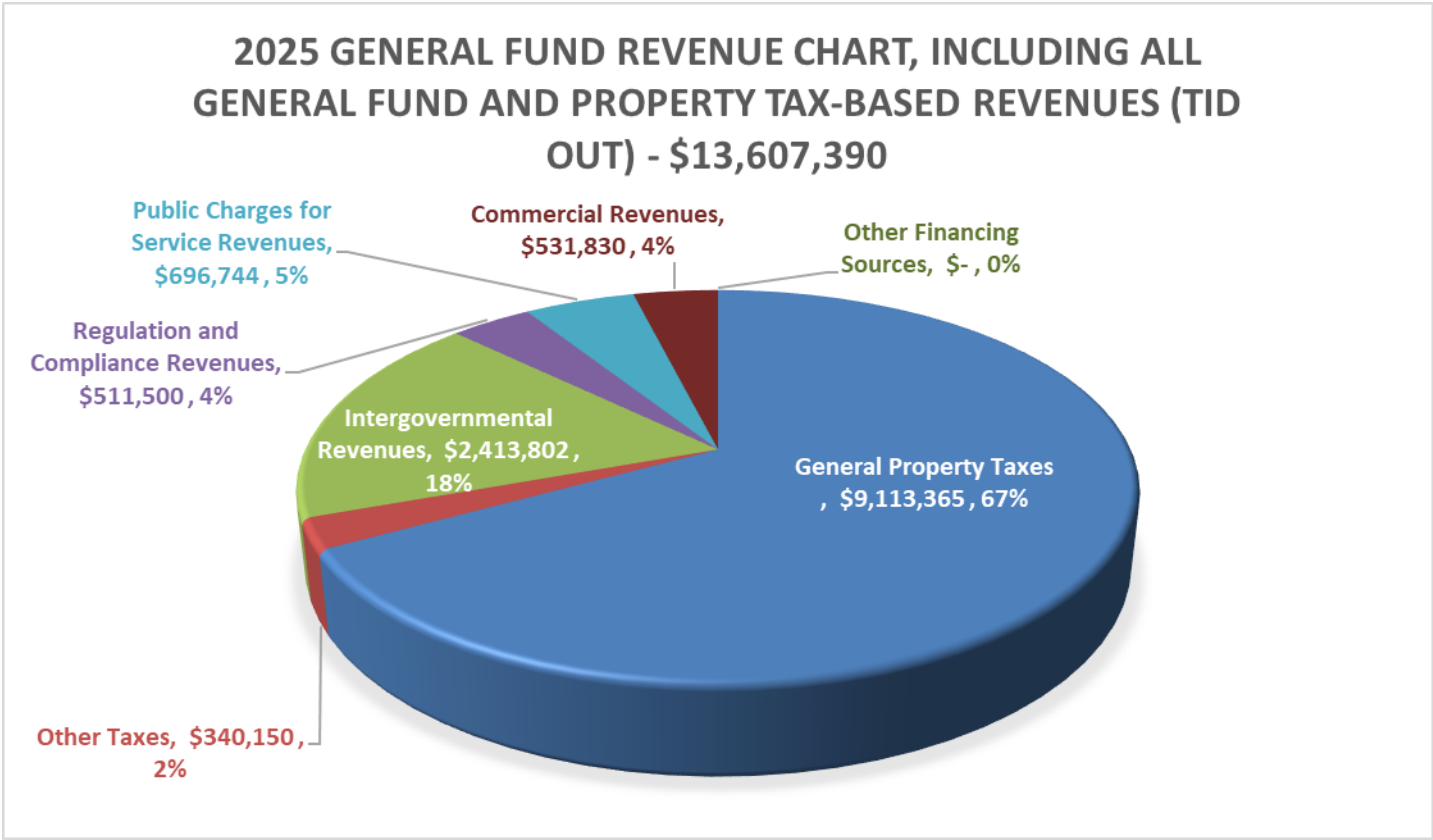


Chart 2 below shows the total amount of general fund revenues the City needs to pay for the expenditures outlined in Chart 1. One can see that this is balanced at \$13,607,390. The largest source of revenue at 67% is general property taxes. Intergovernmental revenue makes up 18%, and various other fees, charges, and other financing sources make up the remaining 15%.

The purpose of this chart is to show how the overall cost of the programs, services, and staffing required to operate the City of Fort Atkinson in 2025 is funded. The total, excluding the Tax Incremental Districts, is \$13,607,390.

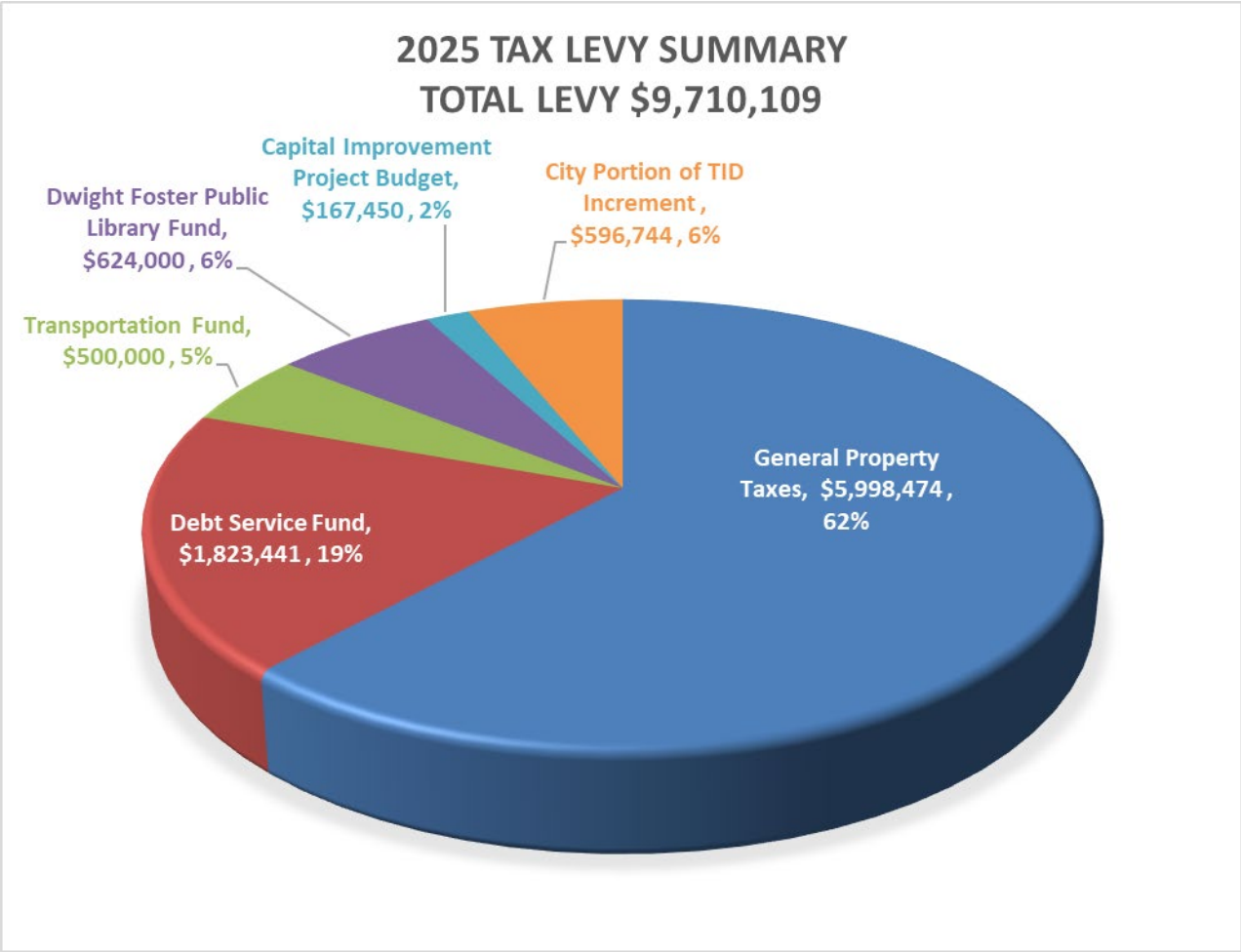
Chart 2: General Fund Revenues, Including all General Fund and Property Tax-based Revenues (TID Out)



Note the “other financing sources” category in the 2025 budget. In previous years, general fund “fund balance” was used to balance the budget because the audited fund balance was greater than the City’s policy. Use of these funds is not necessary in 2025.

Chart 3 below shows a summary of the 2025 Tax Levy, by expenditure type. The largest allocation of levied tax dollars is to the General Fund for general expenditures at 62%. Note that the total expenditures needed to fund the City’s general fund programs, projects, and services is \$14,204,134 (TID in). However, there are other revenue sources that contribute to funding these expenditures. The total tax levy is \$9,710,109, of which 62% is used for general expenditures, 18% used for debt service, 6% for the Library Fund; 5% for the Transportation Fund; 6% funds the City’s Tax Increment Districts; and the remaining 2% funds the levied CIP budget.

Chart 3: Tax Levy Funding Summary (TID In)

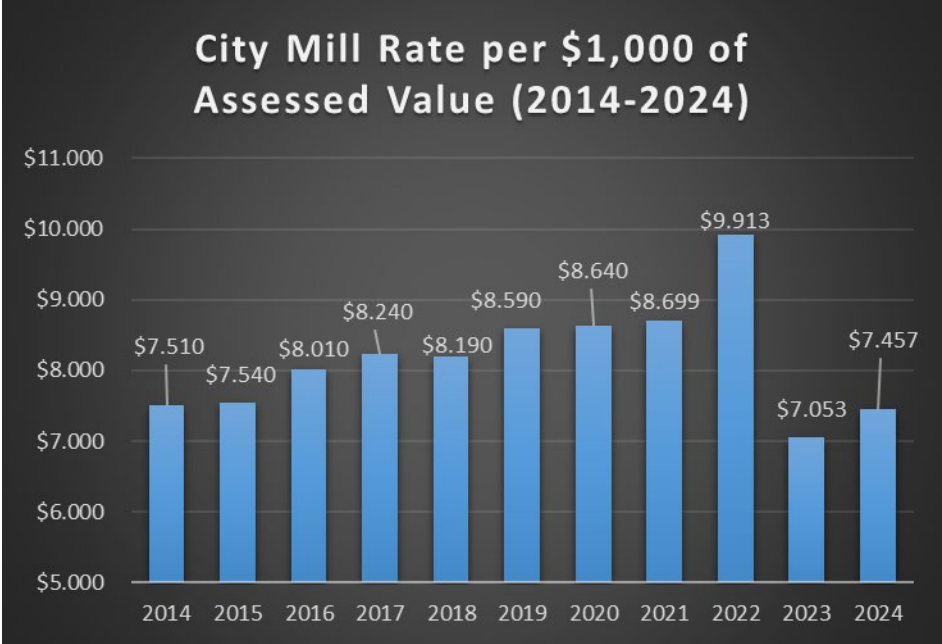


SECTION C
HISTORIC MILL RATE CHARTS &
ORGANIZATIONAL CHART

Section C – Historic Mill Rate Charts & Organizational Chart

Chart 4 below shows the City of Fort Atkinson’s portion of the mill rate over the last 10 years per \$1,000 of value. As can be seen from the chart, the 2024 proposed tax levy and associated budget increase the City’s portion of the mill rate from \$7.053 to \$7.457. The mill rate is based on the aggregate assessed value of all of the property in the City. The mill rate increased due to the reduction in overall assessed value from 2023. Factors that caused the reduced in assessed value include the removal of personal property from the tax rolls. The impact on property taxes is discussed later in this section.

CHART 4: City of Fort Atkinson Tax Levy – Mill Rate per \$1,000 of Assessed Value (2014-2024)



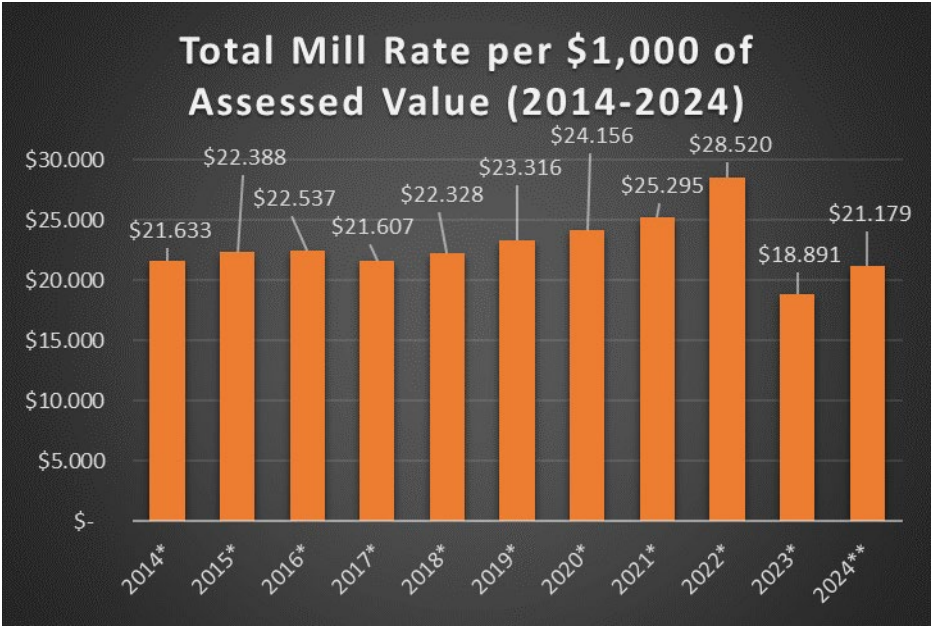
*2024 rate is based on final assessed valuation of \$1,302,076,400

The City’s contracted assessed performed an Interim Market Update in 2023, which is why the 2023 mill rate decreased substantially. In 2024, the City’s assessment ratio decreased from 97.50% to 91.47%, which means the assessed values within 9% of the market value. The City is in compliance with state statutes relating to assessment ratio (+/- 10% of market value).

Chart 5 will show the overall mill rate for property owners in the City of Fort Atkinson from 2014-2024. Charts 6 and 7 will show the mill rate break down per \$1,000 of assessed value by taxing jurisdiction and the mill rate by taxing jurisdiction as a percentage of the total. This information is not

available at the time of publication but will be included in the final budget document and may be included in the public hearing presentation if possible.

CHART 5: Total Mill Rate for the City of Fort Atkinson per \$1,000 of Assessed Value (2014-2024)



*2014-2023 total mill rate includes the school levy tax credit.

**Total mill rate in 2024 does not include the reduction for the school levy tax credit.

Chart 6 shows the mill rate break down per \$1,000 of assessed value by taxing jurisdiction in 2022-2024. Note that none of these mill rates include the School Levy Tax Credit. As such, they are a better comparison when reviewing the individual mill rates from each taxing jurisdiction. Jefferson County is shown in orange, and the 2024 mill rate decreased by \$0.07 per \$1,000 of assessed value over the 2023 mill rate (-2.2%). MATC is shown in yellow, and the 2024 mill rate increased by \$0.01 per \$1,000 of assessed value from the 2023 mill rate (2.1%). The City of Fort Atkinson is shown in green, and the mill rate increased by \$0.40 or about 5.74%. The Fort Atkinson School District is shown in blue, and the 2024 mill rate decreased by \$0.01 per \$1,000 of assessed value (-0.05%).

CHART 6: Mill Rate Break Down per \$1,000 of Assessed Value by Taxing Jurisdiction (2022-2024)

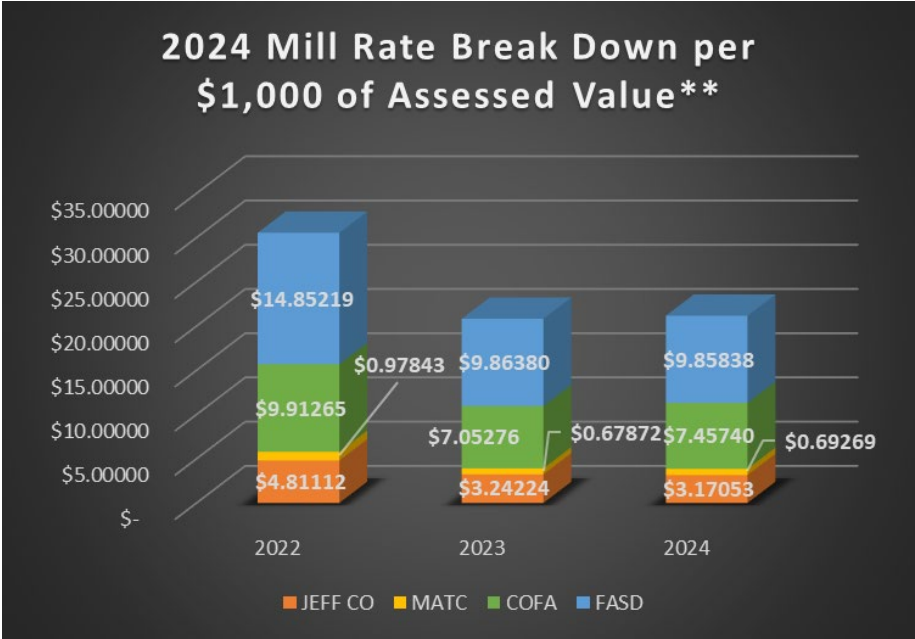
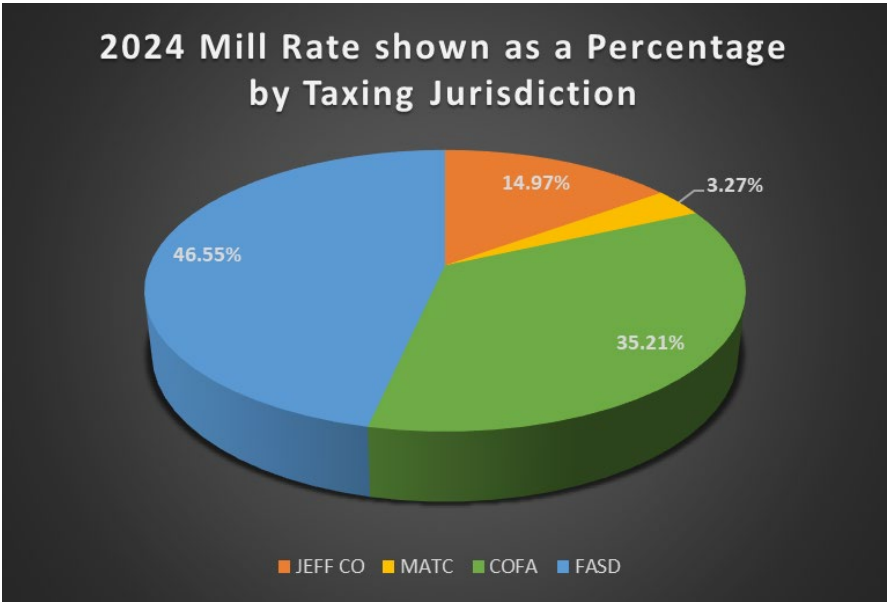


Chart 7 to the right shows the 2024 mill rate by taxing jurisdiction as a percentage of the total. The School District makes up about 47% of the total, while the City is about 35%. Jefferson County accounts for 15%, and MATC has the remaining 3%. This is similar to previous years; however, note that the City’s portion increased about 1.4% over 2023.

CHART 7: 2024 Total Mill Rate by Taxing Jurisdiction as a Percentage of the Total



The tables below show the impact on the 2024 City and overall mill rate to property tax payers with homes of various values.

Table 1 shows the impact of the City's portion of the mill rate, comparing the 2023 and 2024 mill rates, not including the School Levy Tax Credit.

TABLE 1: 2023 and 2024 Estimated City Tax Bill Comparison at Various Assessed Property Values

Assessed Property Value	2023 City Mill Rate*	2023 City Portion of Tax Bill	2024 City Mill Rate*	2024 City Portion of Tax Bill	Difference in City Portion of Tax Bill (2024-2023)	Difference Per Month
\$ 200,000.00	7.052764	\$ 1,410.55	7.457403	\$ 1,491.48	\$ 80.93	\$ 6.74
\$ 238,300.00	7.052764	\$ 1,680.67	7.457403	\$ 1,777.10	\$ 96.43	\$ 8.04
\$ 325,000.00	7.052764	\$ 2,292.15	7.457403	\$ 2,423.66	\$ 131.51	\$ 10.96
\$ 450,000.00	7.052764	\$ 3,173.74	7.457403	\$ 3,355.83	\$ 182.09	\$ 15.17
*Does not include School Levy Tax Credit						

Note that the average assessed value of a single-family dwelling in the City of Fort Atkinson in 2024 is \$238,300. A property owner of an average single-family dwelling would likely see about a \$96.43 increase in the City portion of the property tax bill.

Table 2 shows the impact of the total mill rate, comparing the 2023 and 2024 mill rates, not including the School Levy Tax Credit. (not available at time of publication).

TABLE 2: 2023 and 2024 Estimated Total Tax Bill Comparison at Various Assessed Property Values

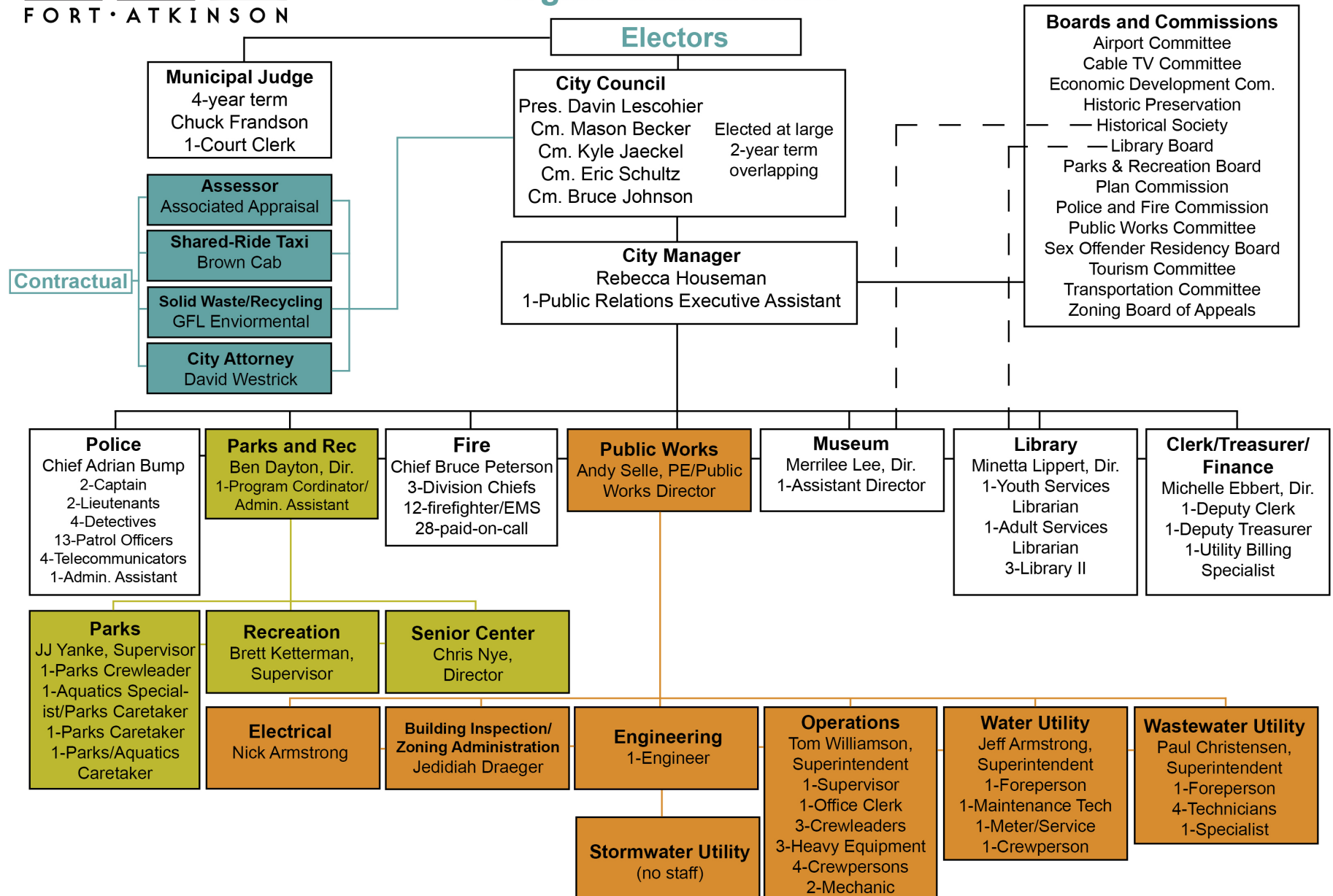
Assessed Property Value	2023 Total Mill Rate*	2023 Total Tax Bill	2024 Estimated Total Mill Rate*	2024 Estimated Total Tax Bill	Difference in Tax Bill (2024-2023)	Difference Per Month
\$ 200,000.00	\$ 20.84	\$ 4,167.50	21.179004	\$ 4,235.80	\$ 68.30	\$ 5.69
\$ 238,300.00	\$ 20.84	\$ 4,965.58	21.179004	\$ 5,046.96	\$ 81.38	\$ 6.78
\$ 325,000.00	\$ 20.84	\$ 6,772.19	21.179004	\$ 6,883.18	\$ 110.98	\$ 9.25
\$ 450,000.00	\$ 20.84	\$ 9,376.88	21.179004	\$ 9,530.55	\$ 153.67	\$ 12.81
*Does not include School Levy Tax Credit						

A property owner of an average single-family dwelling would likely see about an \$81.38 increase in the overall property tax bill.

The School Levy Tax Credit is provided by the Department of Revenue prior creation of the tax bills and reduces the overall mill rate.



2025 City of Fort Atkinson Organizational Chart



SECTION D
NOTICE OF PUBLIC HEARING & DRAFT
APPROVAL RESOLUTION

Section D – Notice of Public Hearing & Draft Approval Resolution

[Publish as Legal Notice October 22, 2024]						
Notice of the 2025 Budget Public Hearing for the City of Fort Atkinson, WI						
Notice is hereby given that on Thursday, November 7, 2024, at 7:00 p.m. at the Fort Atkinson City Hall, 101 N. Main Street, Fort Atkinson, Wisconsin, a Public Hearing on the 2025 Proposed Budget will be held. The proposed budget detail is available for inspection at City Hall 8:00 a.m. to 4:30 p.m. Monday through Friday and on the City's website www.fortatkinsonwi.gov. The Public Hearing will take place in person and via Zoom teleconference application. Please see the published agenda on the City's website by November 4th for the Zoom meeting details. The following is a summary of the proposed 2025 Budget.						
   2025 City of Fort Atkinson Budget Summary						
	2022	2023	2024	2024	2025	
	Actual	Actual	Budget	Estimate	Budget	Percent Change
GENERAL FUND REVENUES						
General Property Taxes	\$ 5,284,826	\$ 6,001,822	\$ 6,052,414	\$ 6,052,414	\$ 5,998,474	-0.89%
Other Taxes	\$ 333,688	\$ 316,153	\$ 350,150	\$ 343,615	\$ 340,150	-2.86%
Intergovernmental Revenues	\$ 2,123,798	\$ 2,101,675	\$ 2,222,572	\$ 2,426,812	\$ 2,413,802	8.60%
Regulation and Compliance Revenues	\$ 444,695	\$ 504,122	\$ 452,100	\$ 535,680	\$ 511,500	13.14%
Public Charges for Service Revenues	\$ 784,701	\$ 808,223	\$ 682,579	\$ 771,034	\$ 696,744	2.08%
Public Improvement	\$ -	\$ -	\$ -	\$ 15,333	\$ -	0.00%
General Revenues	\$ 31,439	\$ 31,439	\$ -	\$ 4,050	\$ -	0.00%
Commercial Revenues	\$ 140,650	\$ 396,271	\$ 150,060	\$ 812,780	\$ 531,830	254.41%
Other Finances Sources	\$ -	\$ -	\$ 160,525	\$ -	\$ -	-100.00%
Total General Fund Resources	\$ 9,143,797	\$ 10,159,706	\$ 10,070,400	\$ 10,961,717	\$ 10,492,499	4.19%
GENERAL FUND EXPENDITURES						
General Government	\$ 823,953	\$ 935,244	\$ 957,734	\$ 920,441	\$ 974,244	1.72%
Public Safety	\$ 3,843,770	\$ 4,578,178	\$ 4,758,325	\$ 4,704,160	\$ 5,019,641	5.49%
Health and Social Services	\$ 34,114	\$ 31,977	\$ 33,000	\$ 32,643	\$ 34,000	3.03%
Public Works	\$ 2,107,697	\$ 2,250,744	\$ 2,428,941	\$ 2,349,484	\$ 2,507,609	3.24%
Culture and Recreation	\$ 1,983,863	\$ 2,093,600	\$ 1,627,315	\$ 1,598,384	\$ 1,644,735	1.07%
Conservation and Development	\$ 245,841	\$ 272,929	\$ 225,085	\$ 261,261	\$ 256,270	13.85%
Public Service Enterprises	\$ 46,548	\$ 42,084	\$ 40,000	\$ 40,000	\$ 56,000	40.00%
Total General Fund Expenditures	\$ 9,085,787	\$ 10,204,755	\$ 10,070,400	\$ 9,906,373	\$ 10,492,499	4.19%
All Governmental & Proprietary Funds Combined:						
	Est. Fund Balance January 1, 2025	Total Est. Revenues	Total Est. Expenditures	Est. Fund Balance Dec. 31, 2025	Property Tax Contribution	
General Fund	\$ 4,883,406	\$ 10,492,499	\$ 10,492,499	\$ 4,883,406	\$ 5,998,474	
Wastewater Utility Fund	\$ 3,988,669	\$ 3,666,522	\$ 3,666,522	\$ 3,988,668	\$ -	
Water Utility Fund	\$ 1,743,518	\$ 3,955,000	\$ 3,955,000	\$ 1,743,518	\$ -	
Debt Service (General Fund)	\$ 4,408	\$ 1,823,441	\$ 1,823,441	\$ 4,408	\$ 1,823,441	
Transportation Fund	\$ 107,576	\$ 1,090,000	\$ 1,090,000	\$ 107,576	\$ 500,000	
Business Revolving Loan Fund	\$ 518,922	\$ 2,500	\$ 2,500	\$ 518,922	\$ -	
EMS	\$ (13,163)	\$ 760,950	\$ 760,950	\$ (13,163)	\$ -	
Lodging/Room Tax/City Scape	\$ 128,079	\$ 78,600	\$ 78,600	\$ 128,079	\$ -	
Affordable Housing Fund	\$ -	\$ 1,205,472	\$ 510,000	\$ 695,472	\$ -	
Stormwater Utility Fund	\$ 97,065	\$ 829,550	\$ 1,055,891	\$ (129,276)	\$ -	
Klement Business Park - TID #6	\$ 1,120,187	\$ 594,688	\$ 147,785	\$ 1,567,090	\$ 48,264	
Downtown Economic Development - TID #7	\$ 12,327	\$ 412,438	\$ 412,438	\$ 12,327	\$ 136,951	
Northwest Corridor Development - TID #8	\$ (36,900)	\$ 1,212,447	\$ 1,212,447	\$ (36,900)	\$ 390,296	
Northwest Overlay Development - TID #9	\$ (175,969)	\$ 199,775	\$ 236,297	\$ (212,491)	\$ 7,733	
Northeast Blight Elimination - TID #10	\$ (25,526)	\$ 39,850	\$ 18,617	\$ (4,293)	\$ 13,500	
Dwight Foster Public Library Fund	\$ 117,568	\$ 1,019,750	\$ 1,019,750	\$ 117,568	\$ 624,000	
Subsidized Taxi Program	\$ 56,849	\$ 285,000	\$ 285,000	\$ 56,849	\$ -	
CDBG Close - Lorman Street	\$ (196,228)	\$ 25,000	\$ 25,000	\$ (196,228)	\$ -	
Airport Fund	\$ 118,635	\$ 102,000	\$ 102,000	\$ 118,635	\$ -	
Capital Catalyst Grant	\$ 604,007	\$ 1,500	\$ 1,500	\$ 604,007	\$ -	
ARPA - American Rescue Plan Act	\$ 580,401	\$ 30,000	\$ 125,000	\$ 485,401	\$ -	
Capital Improvements Project Fund	\$ 640,034	\$ 167,450	\$ 167,450	\$ 640,034	\$ 167,450	
Total Necessary Property Tax Levy (TIDs in)					\$ 9,710,109	
Rebecca Houseman, City Manager City of Fort Atkinson						

RESOLUTION NO. ____
A RESOLUTION ADOPTING THE 2025 ANNUAL BUDGET
AND SETTING THE PROPERTY TAX LEVY FOR THE
CITY OF FORT ATKINSON, JEFFERSON COUNTY, WISCONSIN

WHEREAS, the City of Fort Atkinson City Council has reviewed the 2025 Proposed Budget prepared by City Staff and has authorized publication of the summary budget; and

WHEREAS, a Public Hearing on the 2025 budget was held on November 7, 2024, following proper notice in accordance with §65.90 Wis. Stats.; and

WHEREAS, it is necessary to levy property taxes in the amount of \$9,710,109 for City purposes, including the Tax Incremental Finance Districts, upon all taxable property within the City of Fort Atkinson as returned by the Assessor in the year 2024 for the uses and purposes set forth in said budget; and

WHEREAS, the necessary levy of \$9,710,109 represents a \$409,482 (4.40%) increase over the 2023 levy (TID in).

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Fort Atkinson, Jefferson County, Wisconsin, that:

1. Budgeted revenue estimates and expenditure appropriations for the year 2025 for the City of Fort Atkinson are hereby adopted per the attached summary and as set forth in the budget document.
2. The property tax levy required to finance the 2025 budget is \$9,710,109 (including TIDs), and the tax rate is established at \$7.46 per thousand dollars of assessed property value, based on the total assessed value of \$1,302,076,400.

Adopted and effective this 19th day of November 2024.

CITY OF FORT ATKINSON

Davin Lescohier, Council President

ATTEST:

Michelle Ebbert, City Clerk/Treasurer/Finance Director

2025 City of Fort Atkinson Budget Summary					
		2024 Adopted Budget	2025 Proposed Budget	Percent Change	
GENERAL REVENUES					
General Property Taxes	\$	6,052,414	\$	5,998,474	-0.89%
Other Taxes	\$	350,150	\$	340,150	-2.86%
Intergovernmental Revenues	\$	2,222,572	\$	2,413,802	8.60%
Regulation and Compliance Revenues	\$	452,100	\$	511,500	13.14%
Public Charges for Service Revenues	\$	682,579	\$	696,744	2.08%
Public Improvement	\$	-	\$	-	0.00%
General Revenues	\$	-	\$	-	0.00%
Commercial Revenues	\$	150,060	\$	531,830	254.41%
Other Financing Sources	\$	160,525	\$	-	0.00%
Total General Revenues	\$	10,070,400	\$	10,492,499	4.19%
GENERAL FUND EXPENDITURES					
General Government	\$	957,734	\$	974,244	1.72%
Public Safety	\$	4,758,325	\$	5,019,641	5.49%
Health and Social Services	\$	33,000	\$	34,000	3.03%
Public Works	\$	2,428,941	\$	2,507,609	3.24%
Culture and Recreation	\$	1,627,315	\$	1,644,735	1.07%
Conservation and Development	\$	225,085	\$	256,270	13.85%
Public Service Enterprises	\$	40,000	\$	56,000	40.00%
Total General Fund Allocations	\$	10,070,400	\$	10,492,499	4.19%
PROPERTY TAX LEVY		2024	2025		
General Property Taxes	\$	6,052,414	\$	5,998,474	-0.89%
Debt Service Fund	\$	1,397,791	\$	1,823,441	30.45%
Transportation Fund	\$	500,000	\$	500,000	0.00%
Dwight Foster Public Library Fund	\$	616,000	\$	624,000	1.30%
Capital Improvement Project Budget	\$	201,500	\$	167,450	-16.90%
Total Levy Less TIDs	\$	8,767,705	\$	9,113,365	3.94%
Klement Business Park - TID #6	\$	50,990	\$	48,264	-5.35%
Downtown Economic Development - TID #7	\$	153,570	\$	136,951	-10.82%
Northwest Corridor Development - TID #8	\$	328,362	\$	390,296	18.86%
Northwest Overlay Development - TID #9	\$	-	\$	7,733	NEW
Northeast Blight Elimination - TID #10	\$	-	\$	13,500	NEW
Total Levy Including TIDs	\$	9,300,627	\$	9,710,109	4.40%

SECTION E

GENERAL REVENUES

GENERAL PROPERTY TAXES

OTHER TAXES

INTERGOVERNMENTAL REVENUS

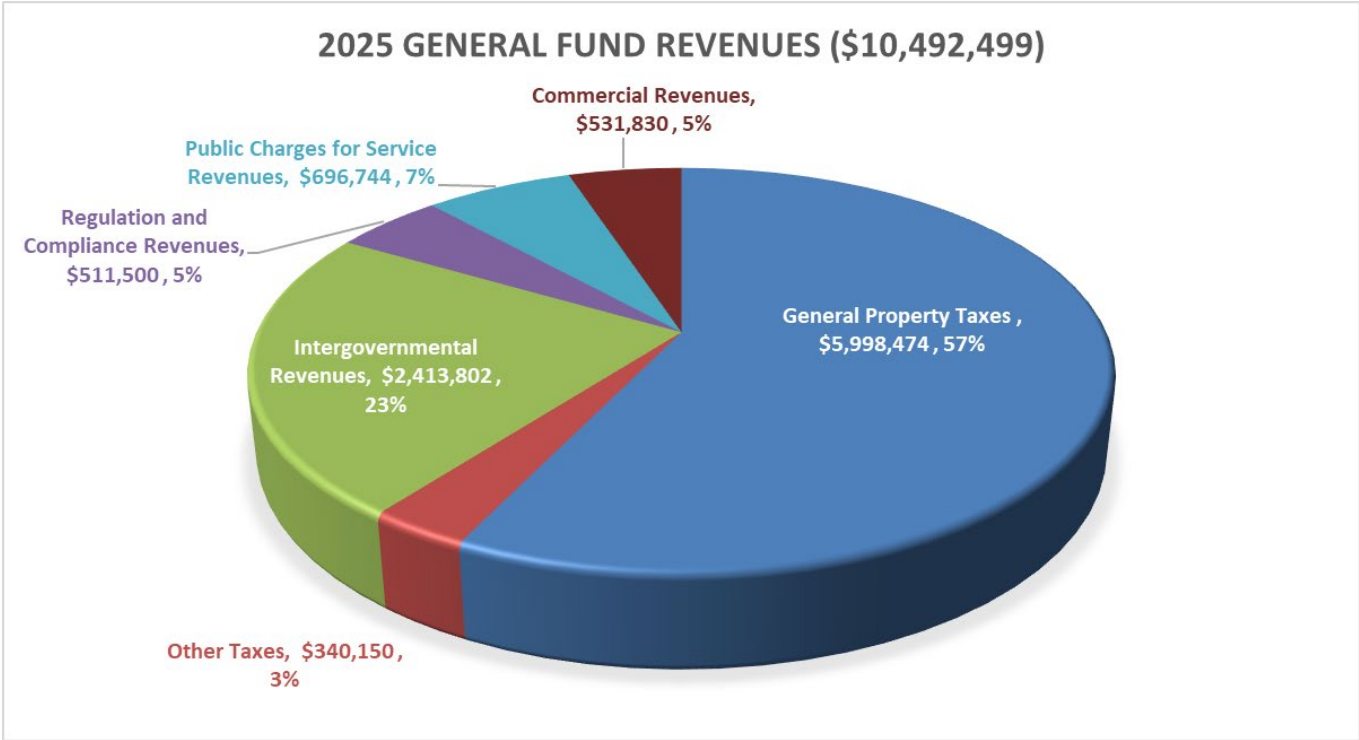
REGULATION AND COMPLIANCE REVENUES

PUBLIC CHARGES FOR SERVICE REVENUES

COMMERCIAL REVENUES

Section E – General Revenues

The following pages review the City’s general revenues to support operations in the year 2025. The chart below shows the revenue sources as a percentage of the total. As can be seen from the 2025 General Revenues chart, general property taxes make up the vast majority of the City’s revenues at 57% followed by intergovernmental revenues at 23%. Public charges for service make up 7%; regulation and compliance revenues make up 5%; and other taxes make up 3%. Commercial revenues, at 5%; and other taxes make up 3%. Commercial revenues, at \$531,830, are about 5% of the total revenues. There are other revenue categories, including public improvements, general revenues, and other financing sources that are not included in the chart below because the budget for these categories is \$0.00. However, there are times that these categories are used to account for donations, sidewalk installation costs, grants, proceeds from borrowing, and use of unassigned fund balance, as one will see in the previous line item budgets.



The following pages include a line item budget of all of the City’s 2024 General Fund Revenues. Each revenue category includes a brief description, any changes, and the net increase or decrease compared to the 2023 Budget.

General Property Taxes

This category includes the general property taxes collected by the City from each property owner in the City. This is the portion of the City’s revenue that comes directly from property owners and is the largest source of revenue the City uses to pay for day-to-day operations within the general fund. The 2025 proposed total of \$5,998,474 represents a slight decrease in the budgeted amount from 2024, due to reallocation of levied funds to other funds (Library, CIP, etc.).

- **NET DECREASE: \$53,940**

Other Taxes

This category includes any omitted taxes, taxes from the Water Utility (also known as a payment in lieu of taxes, or PILOT), and interest on delinquent personal property taxes. The 2025 proposed total for this category is \$340,150, which is a slight decrease from 2024 reflecting actual previous data.

- **NET DECREASE: \$10,000**

Intergovernmental Revenues

This category includes revenues from other governments including state shared revenue, supplemental shared revenue, exempt computer aid, fire insurance tax, state transportation aid, state LGIP grants, state recycling aids, and the personal property tax aid payment, which was implemented when the state exempted personal property taxes on machinery, tools, and patterns and expanded when personal property tax was eliminated in 2024. Other intergovernmental revenues include connecting highway funds, recycling grants, the Town of Koshkonong's contribution to the Compost Site, and emergency grants or payments. Highlighted changes in this category include:

- Increase of \$35,109 in shared revenue, due to the annual increase in shared revenue per included in 2023 WI Act 12 (2.3%)
- Increase in \$113,361 in personal property aid
- Decrease of \$14,373 in state transportation aid
- Increase of \$20,007 in state connecting highway aid
- **NET INCREASE: \$191,229**

Regulation and Compliance Revenues

This category includes revenues from licenses and permits including alcohol licenses, operator's licenses, cigarette licenses, dog licenses, building permits, zoning permits and review fees, court penalties and fees, and parking violations. Highlighted changes in this category include:

- Increase of \$10,000 in alcohol licenses, due to the anticipated one-time increase for the Class B Reserve license purchased from the Town of Ixonia
- Decrease of \$6,000 in operator licenses due to being the off- renewal year in the 2-year license cycle
- Increase of \$42,000 in building permits based on previous actual data and changes to permit fees
- Increase of \$15,000 in court penalties and costs to reflect previous actual data and continuing trends (using State Debt Collection system)
- **NET INCREASE: \$59,400**

Public Charges for Services

This category includes revenues for services provided by the City, aside from services covered by the property tax levy. This includes charges for services by the Clerk/Treasurers office (non-sufficient funds charges, sales tax profits) and the Police and Fire Departments; recreational program revenues; the contribution from the School District for the School Resource Officer; fire protection revenues from the Town contracts; and PILOTs (payment in lieu of taxes) for some tax exempt federally-run housing units. Highlights include:

- Increase of \$5,000 for additional aquatic center and recreational programming revenues associated with an increase in fees and increased registrations and user fees
- Increase of \$7,962 in fire protection services, due to CPI increase allowed in contracts with the surrounding townships
- **NET INCREASE: \$14,165**

Public Improvement Revenues

This category includes all revenues from private parties for street construction or paving, sidewalks, and developers. Revenues are not budgeted in these accounts due to the unknown nature of possible future developments.

Other General Revenues

This category includes miscellaneous donations, specific grants, recycled electronics revenues, and refunds to the prior year when revenues are received late. Revenues are not budgeted in these accounts due to the unknown nature of possible future donations and events.

Commercial Revenues

This category includes interest on investments, insurance recoveries, and rental and sale of City property. In 2022, the City Council approved a new investment of about \$4,000,000 of funds from the Local Government Investment Pool into WISC. Due to the expected investment income, the increase in interest rates for LGIP and proceeds from the 2024 borrowing, the additional three-year leases of the City-owned land for agriculture and hunting, and the increase in rent charged to the Water Utility, staff is expecting a substantial increase to this revenue category.

- **NET INCREASE: \$381,770**

Other Financing Sources and Operating Transfers

This category includes proceeds from long-term debt, fund balance applied, and premium on long-term debt. No funds are budgeted in this category in 2025.

The total amount of general revenues proposed with the 2025 Operating Budget is \$10,492,499, which is an increase of \$422,009 from the 2024 Operating Budget, or 4.19%.

The following pages include the line item revenue accounts for the 2025 General Revenues.

SECTION E - 2025 General Fund Revenues

City of Fort Atkinson
2025 Operating Budget
2025 Revenue Line Item Budget

BUDGET LINE ITEM		2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD 08/31/2024	2024 ESTIMATE	2025 PROPOSED	VARIANCE 2025-2024	COMMENTS	
ACCOUNT NO	DESCRIPTION									
TAXES										
01-41-0041-1100	GENERAL PROPERTY TAXES	\$ 5,284,826.00	\$ 6,001,822.00	\$ 6,052,413.76	\$ 6,052,413.76	\$ 6,052,413.76	\$ 5,998,473.78	\$ (53,939.98)	Levy for GF Exp	
01-41-0041-1200	OMITTED TAXES / AG USE TAXES FROM WATER	\$ -	\$ -	\$ -	\$ 3,489.51	\$ 3,490.00	\$ -	\$ -		
01-41-0041-3100	DEPARTMENT INTEREST ON DELINQ PP	\$ 333,400.00	\$ 315,798.00	\$ 350,000.00	\$ -	\$ 340,000.00	\$ 340,000.00	\$ (10,000.00)	from Water Utility	
01-41-0041-4900	TAXES	\$ 287.59	\$ 355.24	\$ 150.00	\$ 112.55	\$ 125.00	\$ 150.00	\$ -		
TOTAL TAXES		\$ 5,618,514	\$ 6,317,975	\$ 6,402,564	\$ 6,056,016	\$ 6,396,029	\$ 6,338,624	\$ (63,940)		
INTERGOVERNMENTAL REVENUES										
01-42-0042-2100	STATE: SHARED REVENUE	\$ 982,715.16	\$ 987,858.64	\$ 1,297,908.00	\$ 194,656.18	\$ 1,297,908.00	\$ 1,333,016.66	\$ 35,109	Supplemental Rev; 2.3%	
01-42-0042-2200	STATE: EXPENDITURE RESTRAINT	\$ 181,995.24	\$ 178,585.67	\$ -	\$ -	\$ -	\$ -	\$ -	DQ'ed by Act 12	
01-42-0042-2300	STATE: FIRE INSURANCE	\$ 45,811.07	\$ 52,007.11	\$ 45,000.00	\$ 56,052.19	\$ 56,052.00	\$ 56,000.00	\$ 11,000		
01-42-0042-2400	STATE: EXEMPT COMPUTERS	\$ 47,958.53	\$ 47,958.53	\$ 47,958.00	\$ 47,958.53	\$ 47,958.00	\$ 47,958.00	\$ -		
01-42-0042-2500	STATE: PERSONAL PROPERTY	\$ 29,401.11	\$ 29,401.11	\$ 29,401.00	\$ 29,401.11	\$ 29,401.11	\$ 142,762.00	\$ 113,361	PPA Payment	
01-42-0042-2600	STATE: VIDEO SERVICE PROVIDER	\$ 31,658.81	\$ 31,658.81	\$ 31,658.00	\$ 31,658.81	\$ 31,658.00	\$ 31,658.00	\$ -	2019 fee; updated 10.1.24 DOR	
01-42-0042-5100	STATE: SERVICE TO FACILITY	\$ 4,702.48	\$ 4,702.48	\$ 4,700.00	\$ 2,092.02	\$ 4,700.00	\$ 2,030.00	\$ (2,670)	Red. payment from state	
01-42-0042-5300	STATE/FED: BVP VEST GRANT STATE: PD	\$ 447.50	\$ 3,056.00	\$ -	\$ 2,375.00	\$ 3,740.64	\$ -	\$ -	Reimbursement	
01-42-0042-5400	TRAINING/EQUIPMENT	\$ 2,880.00	\$ 3,200.00	\$ -	\$ -	\$ -	\$ -	\$ -	Reimbursement	

SECTION E - 2025 General Fund Revenues

City of Fort Atkinson
2025 Operating Budget
2025 Revenue Line Item Budget

BUDGET LINE ITEM		2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD 08/31/2024	2024 ESTIMATE	2025 PROPOSED	VARIANCE 2025-2024	COMMENTS	
ACCOUNT NO	DESCRIPTION									
INTERGOVERNMENTAL REVENUES (CONTINUED)										
01-42-0042-6400	STATE: GENERAL TRANSPORTATION	\$ 597,377.93	\$ 616,717.93	\$ 606,361.69	\$ 454,838.52	\$ 606,361.69	\$ 620,734.66	\$ 14,373	Decrease due to 6-yr ave	
01-42-0042-6500	STATE: CONNECTING HIGHWAY	\$ 95,283.21	\$ 95,403.98	\$ 115,935.70	\$ 101,808.27	\$ 118,254.41	\$ 135,942.43	\$ 20,007	State budget increase	
01-42-0042-6600	STATE: RECYCLING	\$ 35,132.55	\$ 35,150.18	\$ 35,150.00	\$ 35,201.74	\$ 35,201.74	\$ 35,200.00	\$ 50		
01-42-0042-6700	TOWN: COMPOST SITE	\$ 8,500.00	\$ 8,500.00	\$ 8,500.00	\$ 8,500.00	\$ 8,500.00	\$ 8,500.00	\$ -		
01-42-0042-7700	STATE: EMERGENCY GRANTS	\$ -	\$ -	\$ -	\$ 187,076.03	\$ 187,076.00	\$ -	\$ -		
01-42-0042-7800	STATE: ARPA	\$ 59,934.78	\$ 7,475.00	\$ -	\$ -	\$ -	\$ -	\$ -		
INTERGOVERNMENTAL REVENUES TOTALS		\$ 2,123,798.37	\$ 2,101,675.44	\$ 2,222,572.39	\$ 1,151,618.40	\$ 2,426,811.59	\$ 2,413,801.75	\$ 191,229.36		

SECTION E - 2025 General Fund Revenues

City of Fort Atkinson
2025 Operating Budget
2025 Revenue Line Item Budget

BUDGET LINE ITEM		2022		2023		2024		2024 YTD		2024		2025		VARIANCE		COMMENTS
ACCOUNT NO	DESCRIPTION	ACTUAL		ACTUAL		BUDGET		08/31/2024		ESTIMATE		PROPOSED		2025-2024		
REGULATION AND COMPLIANCE REVENUES																
01-43-0043-1100	ALCOHOL LICENSES	\$	26,110.00	\$	37,220.09	\$	26,000.00	\$	25,990.00	\$	26,000.00	\$	36,000.00	\$	10,000.00	22-reserve
01-43-0043-1200	OPERATOR LICENSES	\$	8,735.00	\$	2,730.00	\$	9,000.00	\$	8,375.00	\$	6,000.00	\$	3,000.00	\$	(6,000.00)	Every other yr
01-43-0043-1600	CIGARETTE LICENSE	\$	1,800.00	\$	1,900.00	\$	1,500.00	\$	2,200.00	\$	1,900.00	\$	1,900.00	\$	400.00	
01-43-0043-2100	CABLE TV FRANCHISE	\$	126,000.00	\$	126,557.45	\$	126,000.00	\$	56,460.78	\$	126,000.00	\$	126,000.00	\$	-	
01-43-0043-3100	BICYCLE LICENSE	\$	45.00	\$	130.00	\$	100.00	\$	45.00	\$	80.00	\$	100.00	\$	-	
01-43-0043-3200	DOG & CAT LICENSE	\$	19,138.23	\$	20,554.23	\$	20,000.00	\$	15,563.36	\$	20,000.00	\$	20,000.00	\$	-	
01-43-0043-4100	MISC-SPECIAL-DOOR-MOBILE	\$	1,010.00	\$	1,605.00	\$	1,000.00	\$	1,335.00	\$	1,000.00	\$	1,000.00	\$	-	
01-43-0043-5100	BUILDING PERMITS	\$	56,819.87	\$	101,939.85	\$	70,000.00	\$	99,494.50	\$	115,000.00	\$	95,000.00	\$	25,000.00	based on data
01-43-0043-5200	ELECTRICAL PERMITS	\$	17,334.25	\$	15,777.95	\$	15,000.00	\$	14,788.00	\$	15,000.00	\$	20,000.00	\$	5,000.00	based on data
01-43-0043-5300	PLUMBING PERMITS	\$	5,421.00	\$	8,399.00	\$	6,000.00	\$	7,594.00	\$	8,200.00	\$	8,000.00	\$	2,000.00	based on data
01-43-0043-5500	HVAC PERMITS	\$	-	\$	-	\$	-	\$	5,965.10	\$	6,000.00	\$	10,000.00	\$	10,000.00	based on data
01-43-0043-5900	MISC BLDNG PERMITS-FEES	\$	4,656.75	\$	5,975.00	\$	5,000.00	\$	4,050.00	\$	5,000.00	\$	5,000.00	\$	-	
01-43-0043-6000	ZONING PERMITS AND FEES	\$	1,980.00	\$	7,885.00	\$	7,500.00	\$	4,870.00	\$	7,500.00	\$	7,500.00	\$	-	
01-43-0043-6100	COURT PENALTIES & COSTS	\$	145,171.36	\$	144,176.09	\$	130,000.00	\$	128,866.52	\$	165,000.00	\$	145,000.00	\$	15,000.00	based on data
01-43-0043-6200	PARKING VIOLATIONS	\$	30,474.00	\$	29,272.00	\$	35,000.00	\$	25,428.07	\$	33,000.00	\$	33,000.00	\$	(2,000.00)	
REGULATION AND COMPLIANCE REVENUES		\$	444,695.46	\$	504,121.66	\$	452,100.00	\$	401,025.33	\$	535,680.00	\$	511,500.00	\$	59,400.00	

SECTION E - 2025 General Fund Revenues

City of Fort Atkinson
2025 Operating Budget
2025 Revenue Line Item Budget

BUDGET LINE ITEM		2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD 08/31/2024	2024 ESTIMATE	2025 PROPOSED	VARIANCE 2025-2024	COMMENTS
ACCOUNT NO	DESCRIPTION								
PUBLIC CHARGES FOR SERVICES									
01-44-0044-1100	GENERAL GOVERNMENT	\$ 2,215.67	\$ 2,577.68	\$ 2,500.00	\$ 2,101.09	\$ 2,500.00	\$ 2,500.00	\$ -	NSF; Sales Tax Profit
01-44-0044-1600	REVOLVING LOAN ADMIN	\$ -	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ -	Admin for revolving
01-44-0044-2100	POLICE DEPARTMENT	\$ 3,794.25	\$ 7,676.87	\$ 6,000.00	\$ 1,994.90	\$ 5,000.00	\$ 5,000.00	\$ (1,000.00)	
01-44-0044-2150	SCHOOL RESOURCE OFFICER	\$ 52,240.00	\$ 56,890.00	\$ 59,214.00	\$ 29,607.00	\$ 59,214.00	\$ 62,174.00	\$ 2,960.00	Split w/ FASD
01-44-0044-2200	FIRE DEPARTMENT	\$ -	\$ 15.00	\$ -	\$ 10.00	\$ 10.00	\$ -	\$ -	
01-44-0044-2300	AMBULANCE SERVICE	\$ 44,178.08	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Moved to Fund 7
01-44-0044-2500	LOCATES SERVICE SDFA	\$ 8,500.00	\$ 8,500.00	\$ 8,500.00	\$ -	\$ 8,500.00	\$ 8,500.00	\$ -	
01-44-0044-4110	STREET MAINTENANCE	\$ 37,242.83	\$ 28,379.83	\$ 35,000.00	\$ 6,268.05	\$ 25,000.00	\$ 35,000.00	\$ -	Water Dept Breaks
01-44-0044-4300	PARKING LOTS HOARD TRUST	\$ 110.00	\$ 110.00	\$ 110.00	\$ 110.00	\$ 110.00	\$ 110.00	\$ -	Fireside & Dunsmoor Hoard Trust/not budgeted
01-44-0044-6150	CONTRIBUTIONS	\$ 25,107.07	\$ 25,378.57	\$ -	\$ -	\$ -	\$ -	\$ -	
01-44-0044-6230	AQUATIC CENTER	\$ 155,796.25	\$ 180,412.49	\$ 165,000.00	\$ 171,202.36	\$ 171,202.00	\$ 168,000.00	\$ 3,000.00	
01-44-0044-6240	YOUTH CENTER ADMISSIONS	\$ 2,500.79	\$ 2,458.33	\$ 2,500.00	\$ 239.56	\$ 2,500.00	\$ 2,500.00	\$ -	
01-44-0044-6250	RECREATION DEPARTMENT WEED CONTROL/PUBLIC	\$ 80,105.36	\$ 100,150.83	\$ 93,000.00	\$ 77,874.98	\$ 95,000.00	\$ 95,000.00	\$ 2,000.00	Add't Rec Fees
01-44-0044-7130	NUISANCE	\$ 165.15	\$ 1,658.25	\$ 2,000.00	\$ 2,534.25	\$ 2,000.00	\$ 2,000.00	\$ -	
01-44-0044-8300	FIRE PROTECTION SERVICE FIRE EQUIPMENT	\$ 241,432.78	\$ 253,318.84	\$ 256,855.00	\$ 203,906.65	\$ 256,855.00	\$ 264,817.51	\$ 7,962.51	CPI Increase Towns
01-44-0044-8350	REPLACEMENT	\$ 83,764.86	\$ 88,791.00	\$ -	\$ 69,123.60	\$ 92,000.00	\$ -	\$ -	Not budgeted
01-44-0044-8600	PILOT WHPC-GROVE ST	\$ 5,101.37	\$ 5,501.32	\$ 5,500.00	\$ 5,501.32	\$ 5,501.00	\$ 5,500.00	\$ -	Payment instead of taxes
01-44-0044-8700	PILOT WHPC-ROCKWELL/SPRY	\$ 32,000.00	\$ 32,000.00	\$ 32,000.00	\$ 32,000.00	\$ 32,000.00	\$ 32,000.00	\$ -	
01-44-0044-8800	PILOT WELLINGTON HOMES	\$ 10,446.16	\$ 11,904.10	\$ 11,900.00	\$ 11,141.96	\$ 11,142.00	\$ 11,142.00	\$ (758.00)	
PUBLIC CHARGES FOR SERVICES TOTALS		\$ 784,701	\$ 808,223	\$ 682,579	\$ 616,116	\$ 771,034	\$ 696,744	\$ 14,165	

SECTION E - 2025 General Fund Revenues

**City of Fort Atkinson
2025 Operating Budget
2025 Revenue Line Item Budget**

BUDGET LINE ITEM		2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD 08/31/2024	2024 ESTIMATE	2025 PROPOSED	VARIANCE 2025-2024	COMMENTS
ACCOUNT NO	DESCRIPTION								
PUBLIC IMPROVEMENT REVENUES									
01-46-0046-1100	STREET CONSTRUCTION OR PAVING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
01-46-0046-1300	DEFER SPECIAL ASSESSMENTS	\$ 15,492.00	\$ 15,492.00	\$ -	\$ 13,347.31	\$ 15,332.96	\$ -	\$ -	Not budgeted
01-46-0046-5100	SUBDIVIDER'S DEPOSITS	\$ 1,600.00	\$ 1,600.00	\$ -	\$ -	\$ -	\$ -	\$ -	-
PUBLIC IMPROVEMENT REVENUES TOTALS		\$ 17,092	\$ 17,092	\$ -	\$ 13,347	\$ 15,333	\$ -	\$ -	-
OTHER GENERAL REVENUES									
01-47-0047-1100	MISCELLANEOUS DONATIONS	\$ 34,295.00	\$ 34,295.00	\$ -	\$ 2,229.00	\$ 2,500.00	\$ -	\$ -	Not budgeted
01-47-0047-1500	FOCUS ON ENERGY GRANT	\$ -	\$ -	\$ -	\$ 1,058.75	\$ 1,059.00	\$ -	\$ -	Budget amended
01-47-0047-5100	RECYCLED ELECTRONICS REFUND PRIOR YEARS	\$ (3,193.92)	\$ (3,193.92)	\$ -	\$ 300.00	\$ 375.00	\$ -	\$ -	as needed when
01-47-0047-9100	EXPENSE	\$ 337.66	\$ 337.66	\$ -	\$ 115.64	\$ 116.00	\$ -	\$ -	-
OTHER GENERAL REVENUES TOTALS		\$ 31,439	\$ 31,439	\$ -	\$ 3,703	\$ 4,050	\$ -	\$ -	-
COMMERCIAL REVENUES									
01-48-0048-1100	INTEREST ON GENERAL INVESTMENT	\$ 87,906.31	\$ 225,049.39	\$ 95,000.00	\$ 498,717.43	\$ 675,000.00	\$ 398,500.00	\$ 303,500.00	Investment Income LGIP, MM
01-48-0048-1101	INTEREST ON PMA/WISC	\$ -	\$ -	\$ -	\$ 52,884.29	\$ 82,000.00	\$ 72,670.00	\$ 72,670.00	CDs through WISC
01-48-0048-1200	INSURANCE RECOVERIES	\$ 10,399.68	\$ 45,586.92	\$ -	\$ 20,279.56	\$ 20,280.00	\$ -	\$ -	No budget
01-48-0048-1500	INTEREST INCOME ON LEASES	\$ 2,016.00	\$ 12,044.00	\$ -	\$ -	\$ 12,000.00	\$ 15,600.00	\$ 15,600.00	US Cell
01-48-0048-2100	RENTAL OF CITY PROPERTY	\$ 7,648.01	\$ 10,983.99	\$ 23,300.00	\$ 15,308.14	\$ 23,300.00	\$ 23,300.00	\$ -	Office;
01-48-0048-3300	INTEREST ON CITY EQUITY	\$ 11,560.00	\$ 11,560.00	\$ 11,560.00	\$ 11,560.00	\$ -	\$ 11,560.00	\$ -	-
01-48-0048-6100	SALE OF CITY PROPERTY	\$ 20,953.78	\$ 90,846.56	\$ 20,000.00	\$ 6,350.00	\$ -	\$ 10,000.00	\$ (10,000.00)	
01-48-0048-9000	REBATE ON CREDIT CARD	\$ 166.16	\$ 200.63	\$ 200.00	\$ 195.68	\$ 200.00	\$ 200.00	\$ -	-
COMMERCIAL REVENUES TOTALS		\$ 140,650	\$ 396,271	\$ 150,060	\$ 605,295	\$ 812,780	\$ 531,830	\$ 381,770	

SECTION E - 2025 General Fund Revenues

City of Fort Atkinson
2025 Operating Budget
2025 Revenue Line Item Budget

BUDGET LINE ITEM		2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD 08/31/2024	2024 ESTIMATE	2025 PROPOSED	VARIANCE 2025-2024	COMMENTS
ACCOUNT NO	DESCRIPTION								
OTHER FINANCING SOURCES & OPERATING TRANSFERS									
01-49-0049-1000	PREMIUM ON LT DEBT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
01-49-0049-2500	PROCEEDS FROM LT DEBT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
	PROCEEDS 2024-2025								
01-49-0049-2501	BORROW	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
01-49-0049-9999	FUND BALANCE APPLIED	\$ -	\$ -	160,525	\$ -	\$ -	\$ -	\$ -	(160,525) Fund Balance
OTHER SOURCES & TRANSFERS TOTALS		\$ -	\$ -	160,525	\$ -	\$ -	\$ -	\$ -	(160,525)
TOTAL REVENUES		\$ 9,160,889	\$ 10,176,798	\$ 10,070,400	\$ 8,847,121	\$ 10,961,717	\$ 10,492,499	\$ 422,099	

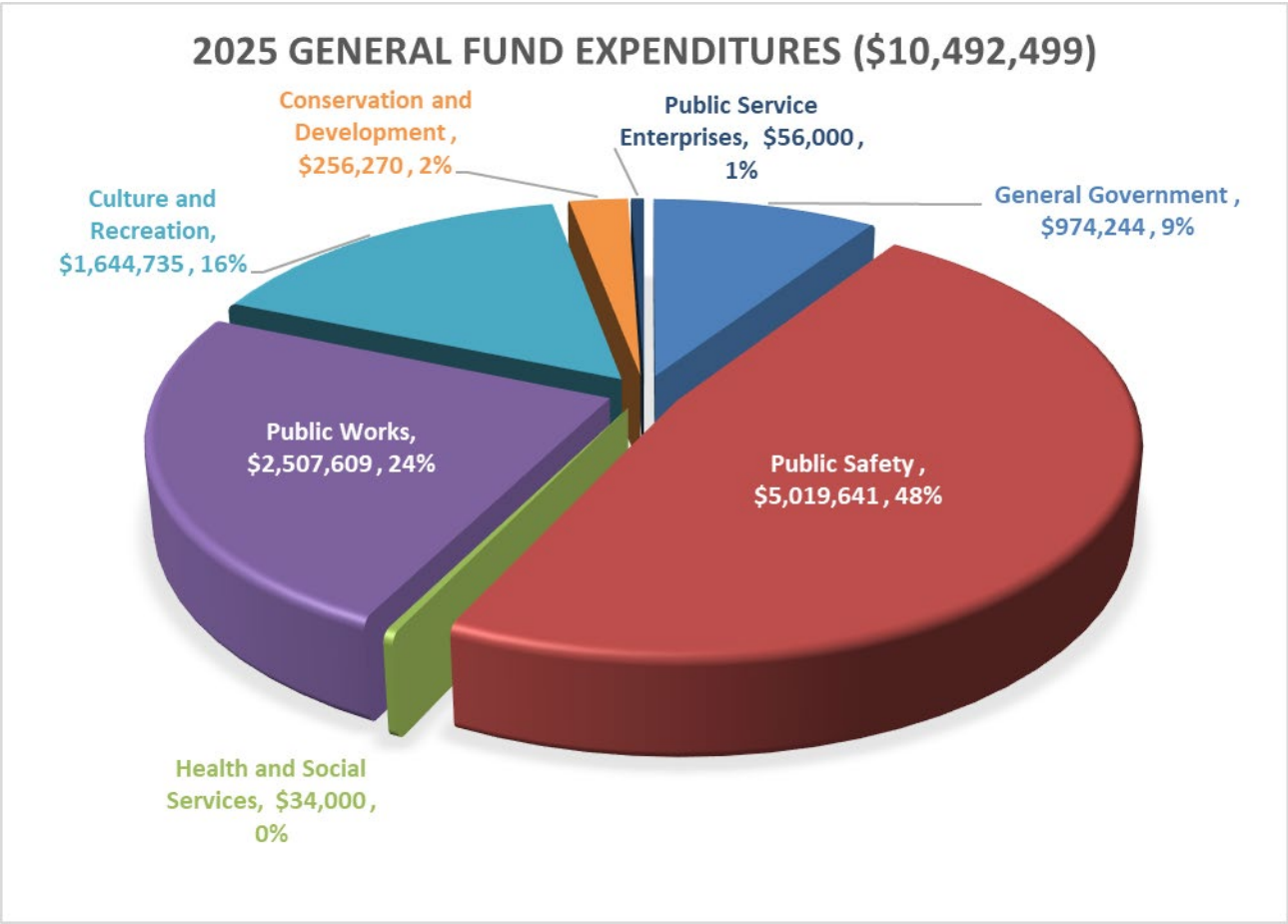
SECTION F

GENERAL FUND EXPENDITURES

GENERAL GOVERNMENT
PUBLIC SAFETY
HEALTH AND SOCIAL SERVICES
PUBLIC WORKS
CULTURE AND RECREATION
CONSERVATION AND DEVELOPMENT
PUBLIC SERVICE ENTERPRISES

Section F – General Fund Expenditures

The chart below shows the 2025 proposed general fund expenditure categories as a percentage of the total general fund expenditures. As can be seen from the pie chart below, the categories with the highest percentage of expenditures include Public Safety (48%), Public Works (24%) and Culture and Recreation (16%).



The following pages include descriptions of the General Fund Expenditure categories and information relating to departmental services and functions. The line item budget pages are included after each general fund expenditure category.

GENERAL GOVERNMENT

City Council

The City Council consists of five members elected at-large from the entire City, who serve for two-year terms. Of the five members, two are elected in each of the even-numbered years and three in each of the odd-numbered years. The Council President is elected by the five Council members annually, serving a one year term.

The City Council is the community's legislative and policymaking body. Power is centralized in the elected council, which, for example, approves the budget and determines the tax rate. The Council also focuses on the community's goals, major projects, and such long-term considerations as community growth, land use development, and capital improvement and financing. The Council hires the City Manager to implement the administrative responsibilities related to these goals and manage the day-to-day operations of the City government.

The Council President is a voting member of the City Council who presides over Council meetings.

2024-2025 City Council Members:

President Davin Lescohier (2024-2025)¹

Council Member/President Pro Tem Eric Schultz (2024-2026)

Council Member Bruce Johnson (2024-2026)

Council Member Mason Becker (2023-2025)

Council Member Kyle Jaeckel (2023-2025)

The City Council budget includes accounts for salaries, supplies, publications, conferences, and dues to the League of Wisconsin Municipalities for membership. Social Security and Medicare benefits for City Council members are included in the general government benefits accounts.

Municipal Court

Fort Atkinson's Municipal Court convenes for Initial Appearances twice each month on Monday evenings in order to hear all pleas resulting from citations issued by the Fort Atkinson Police Department for violations of the Wisconsin Traffic Code, as well as violations of the City's Municipal Code of Ordinances. Initial appearances consist of both an Adult and a Juvenile Docket, with Juvenile cases held individually in order to assure confidentiality.

¹Davin Lescohier was appointed by the City Council to a one year term on May 16, 2023 to fill a vacancy due to the resignation of a duly elected Council Member who resigned after the April 4, 2023 Spring Election. President Lescohier ran for a one year term on April 2, 2024 and was elected to the Council. Council members elected him to serve as the Council President in April 2024. Three two-year terms will be on the April 2025 ballot.

Court personnel include Alyssa Mullen, Court Clerk; Captain Kevin Miller, Court Officer; and Municipal Judge Chuck Frandson. Clerk Mullen is the Court's only full-time employee, who is responsible for coordinating and scheduling Court and communicating with the City Attorney, the Police Department, and the Wisconsin Department of Transportation. Clerk Mullen also collects forfeitures and disburses funds to the State of Wisconsin and Jefferson County as required.

In 2024, former Municipal Court Clerk Debi Hayes retired after more than 40 years with the City. Clerk Mullen was hired and has been an asset to the Court and the City. In previous years, staff budgeted funds to train a new employee if/when Clerk Hayes retired. That salary account has been reduced due to the new hire in that position. Overall, the Municipal Court budget decreased slightly for 2025.



SMALL LEAVES ARE SEEN GROWING IN EARLY SPRING AMID A SNOW STORM ON MAIN STREET.

City Manager

The City of Fort Atkinson has a Council-Manager form of government. The City Manager is hired to serve the Council and the community and brings to the City the benefits of her training and experience in administering municipal projects and programs. The Manager prepares the annual budget document for the Council's consideration; recruits, hires, terminates, and supervises City staff; serves as the Council's chief advisor; and carries out the Council's policies. The Manager makes policy recommendations to the City Council for consideration

and final decision. The City Manager also serves as the Chairperson of the Plan Commission and on various other Boards, Commissions, and Committees.

2024 Accomplishments

- Continued to implement the **Capital Catalyst Revolving Loan Fund** and provided loans for two new businesses to located in Fort Atkinson.
- Worked with GovHR to recruit and hire a **Fire/EMS Chief**, who started in March 2024.
- Ran the recruitment and hired a new **Parks and Recreation Director**.
- Successfully negotiated a one-year wage reopener with the Fort Atkinson Professional Police Association for 2025.
- Implemented an **agenda management software solution** to increase efficiency and effectiveness of Council, Board, Committee, and Commission packet workflow and publication.
- Participated in the rule-making process associated with Act 12 – **Innovation Fund and Maintenance of Effort** requirements with the League of Wisconsin Municipalities and the Wisconsin Department of Revenue.
- Continued work as the Chairperson of the **Jefferson County Economic Development Consortium/Thrive ED** and facilitated attention and investment in Fort Atkinson from the regional private investors.
- Was appointed to a seat on the **Board of Directors** for the League of Wisconsin Municipalities (LWM), which has allowed Fort Atkinson to be represented during agenda-setting for the LWM legislative priorities.
- Continued actively representing the City of Fort Atkinson at **speaking engagements** through the Wisconsin City/County Managers Association (WCMA) and the LWM.
- Worked with UW-Whitewater and the Chamber of Commerce to implement **Boost Fort Atkinson: A Business Competition** encouraging entrepreneurs and investment in the City's Downtown.
- Worked with **Intrepid Investments to secure a Predevelopment Agreement** for 35 acres of the 75 acres the City owns along Banker Road. The goal is to present a Development Agreement for a large-scale residential development on the land to the City Council by the end of 2024.

2025 Goals

- Continue to tell the City's story through social and traditional media, the website, and an improved **communications strategy**.



LITTLE RAINBOWS PLAY PLACE RECEIVED A CAPITAL CATALYST REVOLVING LOAN IN AUGUST.

- Continue to actively represent the City through the LWM and WCMA at **speaking engagements**, telling the City’s story, building relationships, and encouraging public and private investment in the City.
- Engage with newly elected local officials in the Wisconsin Senate and Assembly to prioritize Fort Atkinson’s needs relating to the repair and replacement of state connecting highways.
- Complete the **Downtown and Janesville Avenue corridor planning and streetscaping** projects, including new strategies relating to Historic Preservation.
- Create the programming and process for the newly established **Affordable Housing Fund**.
- Continue planning for the **TIDs**, including timing of closures and review of impact on City values and other taxing jurisdictions.
- Prepare and present a five-year operating budget projection so that the City Council and staff can understand and prepare for the City’s future financial outlook.
- Execute Project Development Agreements for one or more projects on the **City-owned property along Banker Road**.
- Apply to the International City/County Management Association to become a **Credentialed Manager**.
- Prepare a request for proposals, and hire a firm to perform and **Classification and Compensation Study** for municipal employees, and plan for the implementation of that study.
- Possibly prepare a request for proposals for a new **refuse and recycling contract**, and prepare a plan to move the cost of such from the general tax levy to the utility bill or a charge on the annual tax bill.
- Negotiate multi-year union contracts with the Police Department and the Fire Department.
- Negotiate new 10-year **Fire/EMS contracts** with the City’s partnering Towns: Koshkonong, Jefferson, Hebron, Sumner, and Oakland.
- Continue to prioritize and implement elements of the **Comprehensive Plan (2025+)**, including reporting back on progress to the Plan Commission and the City Council.

2025 CIP Projects Proposed

CITY MANAGER	CLASSIFICATION AND COMPENSATION STUDY	\$ 30,000.00	RFP to be issued in 2025 for classification and compensation study, likely resulting in a recommendation for changes to the City's pay plan, employee classifications, and compensation. Proposed ARPA use.
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Clerk/Treasurer

The Clerk/Treasurer/Finance Director’s office performs many functions that can be broken down into Public Services, Employee Services and Municipal Services. Public services include Election Administration, issuing licenses and permits, property tax collection, utility billing and animal licensing. Employee services include employee benefit administration, payroll for all employees. Municipal services are the largest behind the scenes function of the Department. This category includes financial account management including accounts payable, audit services, review of proprietary and fiduciary funds, capital asset, debt management, property insurance and regular meeting attendance and minutes. These functions are

successfully carried out by four full-time Staff, Clerk/Treasurer/Finance Director Michelle Ebbert, Deputy Clerk Courtney Thom, Deputy Treasurer Lance Lembitz and Utility Billing Specialist Kara Mroz.



THE TEAM AT THE MUNICIPAL BUILDING IS SEEN WITH OFFICER LAWRENCE AND K9 SMITTY.

2024 Accomplishments

- Deputy Clerk Courtney Thom completed four-year Wisconsin Municipal Clerk Institute training.
- Utility Billing Specialist Kara Mroz along with the Water Department Technicians successfully scheduled and changed out all manual-read water meters.
- Staff administered three successful elections: April 2nd Spring Election and Presidential Preference Primary, August 13th Partisan Primary, and November 5th Presidential and General Election.
- Staff transitioned quarterly wastewater invoicing onto bi-monthly water utility billing for forty businesses within the City that include restaurants, gas stations and grocery stores.
- Modified the Door-to-Door Direct Seller Ordinance to allow for safe soliciting hours.
- Implemented an Employee Assistance Program to aid employees with short-term counseling, work-life coaching, and legal and financial consultations.
- Accounts Payable: Managing over 2,200 vendors and issuing, on average, 235 checks per month for city expenses.
- Payroll: 93 full-time employees paid bi-weekly, 37 paid-on-call firefighters paid monthly and up to 200 part-time employees.
- Utility Billing: Over 4,150 accounts billed bi-monthly collecting over \$6 million dollars between the wastewater, water and stormwater utilities.
- Property tax collection begins in December terming January 31st. Between the two months, staff processes over \$20 million dollars in collections.
- Enhanced the Special Event application and process. Licensing: Alcohol (47), Cigarette and Tobacco products (19), Door-to-Door Direct Sellers (26), Mobile Merchant (4), Operators (271).

- Benefit Administration for full-time employees include health, dental, life, income continuation, accident and vision insurance, deferred compensation, retirement, flexible spending and management of vacation, sick, comp, personal and holiday time.

2025 Goals

- **2025 Elections**
 - Administer two elections during February and April. Currently have over 6,830 registered voters.

- **Research possible transition to monthly Utility Billing**
 - Staff has begun establishes protocol, guidelines and the possibility to transition the bi-monthly utility billing to a monthly invoice allowing customers an ease of budgeting and personal financial planning.
- **Special Event Permit Review**
 - Review the Special Event Guidelines and application to aid in community management and oversight of planning safe events.
- **Continue production on Standard Operating Procedures**
 - Staff has acknowledged that there are varying formats of procedures and collectively set a goal to record responsibilities in written form. Creating this resource will not only strengthen skills but ensure continuous practices and consistency. Applications will be standardized for staff issued licenses (beekeeping, mobile merchant, operator, etc). Flow charts will be enacted to track Ordinances and Resolutions to ensure completing and appropriate publication.
- **Financial Stability Guidebook**
 - Continue annual review and updating of the guidebook for best practices and process improvements.

The Clerk/Treasurer's office provides support to all Departments within the City from day-to-day operations to managing financial documentation for projects and borrowing. Staff serves behind the scenes to aid in the implementation of many different projects, programs, and services throughout the City. Additionally, the Department serves as the "face" of the City, and every interaction with the public is an opportunity to share enthusiasm, pride, and belonging. Staff answer questions, guide decisions and offer knowledge and experience. Whether confirming a scheduled event or explanation of an upcoming project; staff continually promote our growing and expanding community.

2025 CIP Project Proposed – None

Municipal Building

The Municipal Building, located at 101 N. Main Street, serves as the hub for the City's administrative operations. The building houses the offices and departments of the City Manager, Clerk/Treasurer/Finance Director, City Engineer, Building Inspector, City Electrician, and Parks and Recreation Administration. It also includes the City Council Chambers, the municipal gymnasium, and several dance studios. This building is over 100 years old and went through an assessment in 2022 to determine a proper maintenance and repair schedule.

The City's Parks and Recreation Director serves as the Municipal Building facility manager with support from the Building Inspector/Zoning Administrator. Responsibilities for the following 2025 CIP projects will be split between the Parks and Recreation Director and the City Electrician.

2025 CIP Projects Proposed

MUNICIPAL BUILDING	RECONFIGURE CITY MANAGER OFFICE AREAS; REMODEL RECREATION OFFICE	\$ 28,000.00	Office reconfiguration of City Manager's staff offices; remodel/reconfigure Recreation Director office and space. Part of borrowing.
MUNICIPAL BUILDING	REPLACE ALL LIGHTS WITH LED	\$ 12,000.00	Replacing all lights in City Hall to LED lights will reduce energy consumption, lower maintenance costs and contribute to a more sustainable and environmentally friendly lighting system.

Other General Government Accounts

- **Job Classification/Labor Relations** – this account is used to fund expenditures associated with union negotiations. In 2025, the City will negotiate new contracts with the Fort Atkinson Professional Police Association and the Firefighters Union for 2026-2028.
- **Assessor** – this account is used to pay for the contract with the City's Assessor. In 2020, the City executed a five-year maintenance contract with Associated Appraisal Consultants. In 2023, the Assessor completed an Interim Market Update, which recalibrated the assessed values of all properties and brought the City back into compliance with state statutes relating to assessment ratio.
- **Auditor** – this account is used to pay for the City's contract with an independent auditor, Baker Tilly. In 2022, the City executed a new three-year contract.
- **Attorney** – these accounts fund the salaries, supplies, and benefits for the City Attorney. The City contracts with David Westrick, who operates a private firm in Fort Atkinson. Attorney Westrick has been working with the City for almost three decades.
- Government Insurance, Benefits, and Miscellaneous Expenses – these accounts include the following:
 - o Property and liability insurance
 - o Fire insurance
 - o Workers compensations insurance
 - o General Government employee benefits
 - o Merit pay program, per Employee Handbook
 - o Employee appreciation (4th annual picnic in 2025)
 - o Unemployment compensation
 - o Manufacturing property assessment fee (fee to state for assessing the City's manufacturing property)

The total amount of General Fund expenditures for the General Government category proposed with the 2025 Operating Budget is \$974,244, which represents an increase of \$16,510, or 1372%, over the 2024 General Government category. The following pages include the line item expenditure accounts for the 2025 General Government category within the General Fund.

SECTION F - 2025 General Fund Expenditures

City of Fort Atkinson
2025 Operating Budget
General Government Expenditures

BUDGET LINE ITEM		2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD 08/31/2024	2024 ESTIMATE	2025 PROPOSED	VARIANCE 2025-2024	COMMENTS
ACCOUNT NO	DESCRIPTION								
CITY COUNCIL									
01-51-5111-0100	COUNCIL-Salaries	\$ 18,720.00	\$ 18,420.00	\$ 18,720.00	\$ 12,480.00	\$ 18,720.00	\$ 18,720.00	\$ -	
01-51-5111-0600	COUNCIL-Supplies	\$ 1,536.52	\$ 2,105.16	\$ 1,500.00	\$ 1,348.55	\$ 1,500.00	\$ 1,500.00	\$ -	Email licenses
01-51-5111-0700	COUNCIL-Publications	\$ 3,671.54	\$ 2,803.10	\$ 5,000.00	\$ 826.90	\$ 5,000.00	\$ 5,000.00	\$ -	budget books
01-51-5111-0800	COUNCIL-Conference	\$ 672.00	\$ -	\$ 1,500.00	\$ -	\$ 1,500.00	\$ 1,500.00	\$ -	Conf attendance; travel
01-51-5111-0900	COUNCIL-League Dues	\$ 4,004.38	\$ 4,230.64	\$ 4,854.00	\$ 4,853.37	\$ 4,853.00	\$ 5,175.00	\$ 321	2025 confirmed
CITY COUNCIL TOTALS		\$ 28,604	\$ 27,559	\$ 31,574	\$ 19,509	\$ 31,573	\$ 31,895	\$ 321	
COURT									
01-51-5121-0100	COURT-Salaries Judge	\$ 18,194.54	\$ 18,922.28	\$ 19,500.00	\$ 12,743.20	\$ 19,500.00	\$ 20,100.00	\$ 600	3% wage inc
01-51-5121-0200	COURT-Salaries Muni Clerk	\$ 44,806.18	\$ 47,973.80	\$ 48,000.00	\$ 33,220.69	\$ 55,000.00	\$ 50,000.00	\$ 2,000	
01-51-5121-0300	COURT-Salaries Muni Clerk II	\$ -	\$ -	\$ 7,500.00	\$ -	\$ -	\$ -	\$ (7,500)	
01-51-5121-0600	COURT-Supp/Subpoenas/Interprtr	\$ 4,084.39	\$ 4,083.19	\$ 3,400.00	\$ 3,832.31	\$ 3,400.00	\$ 6,000.00	\$ 2,600	Email licenses; Supplies; IT Support
01-51-5121-0700	COURT-Conference	\$ 1,515.75	\$ 1,110.35	\$ 2,000.00	\$ 1,863.31	\$ 2,000.00	\$ 2,000.00	\$ -	
01-51-5121-0800	COURT-Incarceration Charge	\$ -	\$ -	\$ 200.00	\$ -	\$ -	\$ -	\$ (200)	
COURT TOTALS		\$ 68,601	\$ 72,090	\$ 80,600	\$ 51,660	\$ 79,900	\$ 78,100	\$ (2,500)	

SECTION F - 2025 General Fund Expenditures

City of Fort Atkinson
2025 Operating Budget
General Government Expenditures

BUDGET LINE ITEM		2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD 08/31/2024	2024 ESTIMATE	2025 PROPOSED	VARIANCE 2025-2024	COMMENTS
ACCOUNT NO	DESCRIPTION								
CITY MANAGER									
01-51-5132-0100	MANAGER-Salaries	\$ 72,779.08	\$ 69,954.92	\$ 77,500.00	\$ 49,479.52	\$ 78,000.00	\$ 81,177.08	\$ 3,677	Salary accounts
01-51-5132-0600	MANAGER-Supplies	\$ 5,538.81	\$ 5,897.63	\$ 6,000.00	\$ 2,953.35	\$ 5,800.00	\$ 6,000.00	\$ -	Printing, supplies
01-51-5132-0900	MANAGER-Telephone/Fiber	\$ 139.68	\$ 39.27	\$ 200.00	\$ 471.20	\$ 720.00	\$ 725.00	\$ 525	Phone/Fiber
01-51-5132-1200	MANAGER-Car Allow/Travel Exp	\$ 2,658.90	\$ 3,215.13	\$ 3,000.00	\$ 1,695.14	\$ 3,000.00	\$ 3,000.00	\$ -	Mileage; travel
01-51-5132-1300	MANAGER-Conference	\$ 3,178.26	\$ 1,916.55	\$ 3,500.00	\$ 1,825.00	\$ 2,500.00	\$ 3,500.00	\$ -	Conf Attendance
01-51-5132-1400	MANAGER-Dues/Subscriptions	\$ 454.50	\$ 9,205.47	\$ 12,000.00	\$ 7,213.67	\$ 10,900.00	\$ 12,000.00	\$ -	WCMA, ICMA, Agenda - Management
CITY MANAGER TOTALS		\$ 84,749	\$ 90,229	\$ 102,200	\$ 63,638	\$ 100,920	\$ 106,402	\$ 4,202	
CLERK/TREASURER									
01-51-5141-0100	CLERK/TREAS-Salaries	\$ 70,164.31	\$ 72,502.08	\$ 78,500.00	\$ 50,250.00	\$ 77,600.00	\$ 82,000.00	\$ 3,500	Salary accounts
01-51-5141-0500	CLERK/TREAS-Inspector Wages	\$ 4,308.14	\$ 2,024.63	\$ 5,000.00	\$ 3,514.56	\$ 6,000.00	\$ 2,050.00	\$ (2,950.00)	2 Elections 2025
01-51-5141-0650	CLERK/TREAS-Election Supplies	\$ 8,017.59	\$ 5,190.93	\$ 8,000.00	\$ 6,531.90	\$ 8,000.00	\$ 5,000.00	\$ (3,000)	2 Elections 2025
01-51-5141-0600	CLERK/TREAS-Supplies	\$ 3,364.96	\$ 5,303.28	\$ 4,800.00	\$ 3,893.58	\$ 5,000.00	\$ 5,000.00	\$ 200	AP Workflow Support
01-51-5141-0700	CLERK/TREAS-Muni Code Update	\$ 2,961.99	\$ 4,994.04	\$ 5,000.00	\$ 700.00	\$ 5,000.00	\$ 5,000.00	\$ -	Code of Ords
01-51-5141-0900	CLERK/TREAS-Telephone/Fax	\$ 202.77	\$ 112.50	\$ 150.00	\$ 52.72	\$ 150.00	\$ 150.00	\$ -	
01-51-5141-1000	CLERK/TREAS-Travel Expense	\$ 793.73	\$ 668.10	\$ 500.00	\$ 251.48	\$ 500.00	\$ 500.00	\$ -	

SECTION F - 2025 General Fund Expenditures

City of Fort Atkinson
2025 Operating Budget
General Government Expenditures

BUDGET LINE ITEM		2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD 08/31/2024	2024 ESTIMATE	2025 PROPOSED	VARIANCE 2025-2024	COMMENTS
ACCOUNT NO	DESCRIPTION								
CLERK/TREASURER (CONTINUED)									
01-51-5141-1100	CLERK/TREAS-Conference	\$ 2,490.20	\$ 2,348.45	\$ 3,500.00	\$ 2,190.00	\$ 3,500.00	\$ 3,500.00	\$ -	Conf Expense
01-51-5141-1200	CLERK/TREAS-Postage	\$ 1,670.92	\$ 2,089.31	\$ 4,500.00	\$ 4,690.81	\$ 4,500.00	\$ 4,500.00	\$ -	
01-51-5141-1300	CLERK/TREAS-Memberships	\$ 385.00	\$ 215.00	\$ 385.00	\$ 240.00	\$ 265.00	\$ 265.00	\$ (120)	
01-51-5141-1400	CLERK/TREAS-School	\$ 500.00	\$ 499.00	\$ 500.00	\$ 499.00	\$ 499.00	\$ 500.00	\$ -	
01-51-5141-1500	CLERK/TREAS-Copies	\$ 598.75	\$ 169.62	\$ 600.00	\$ 169.01	\$ 600.00	\$ 600.00	\$ -	
01-51-5141-1600	CLERK/TREAS-IT Server Hours	\$ 10,900.59	\$ 37,137.81	\$ 16,000.00	\$ 11,920.75	\$ 16,000.00	\$ 16,000.00	\$ -	Ignatek Hours
01-51-5141-1700	PRE-PAID IT HOURS-CONTRACT	\$ 8,445.33	\$ 5,171.50	\$ 5,000.00	\$ 19,948.73	\$ 20,000.00	\$ 20,000.00	\$ 15,000	GF Hours
CLERK/TREASURER TOTALS		\$ 114,804	\$ 138,426	\$ 132,435	\$ 104,853	\$ 147,614	\$ 145,065	\$ 12,630	
JOB CLASSIFICATION/LABOR RELATIONS									
01-51-5144-2200	JOB CLASSIF / LABOR RELATIONS	\$ 625.00	\$ 625.00	\$ 3,000.00	\$ 625.00	\$ 3,000.00	\$ 7,500.00	\$ 4,500	PD & Fire Contracts
JOB CLASS/LABOR REL TOTALS		\$ 625	\$ 625	\$ 3,000	\$ 625	\$ 3,000	\$ 7,500	\$ 4,500	
ASSESSOR									
01-51-5152-0100	ASSESSOR- Contract	\$ 35,000.00	\$ 70,000.00	\$ 35,000.00	\$ 23,333.32	\$ 35,000.00	\$ 35,000.00	\$ -	2022-2026 Contract
ASSESSOR TOTALS		\$ 35,000	\$ 70,000	\$ 35,000	\$ 23,333	\$ 35,000	\$ 35,000	\$ -	

SECTION F - 2025 General Fund Expenditures

City of Fort Atkinson
2025 Operating Budget
General Government Expenditures

BUDGET LINE ITEM		2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD 08/31/2024	2024 ESTIMATE	2025 PROPOSED	VARIANCE 2025-2024	COMMENTS
ACCOUNT NO	DESCRIPTION								
AUDIT									
01-51-5157-0000	INDEPENDENT AUDITING	\$ 31,048.50	\$ 52,795.50	\$ 45,000.00	\$ 43,415.00	\$ 35,000.00	\$ 45,000.00	\$ -	2022-2024 Contract
AUDIT TOTALS		\$ 31,049	\$ 52,796	\$ 45,000	\$ 43,415	\$ 35,000	\$ 45,000	\$ -	
ATTORNEY									
01-51-5161-0100	ATTORNEY-Salaries	\$ 38,527.06	\$ 37,564.02	\$ 38,700.00	\$ 38,700.00	\$ 38,700.00	\$ 39,900.00	\$ 1,200	3% wage inc
01-51-5161-0600	ATTORNEY-Supplies	\$ 273.39	\$ 315.00	\$ 200.00	\$ 755.00	\$ 400.00	\$ 400.00	\$ 200	
01-51-5161-1100	ATTORNEY-Conference	\$ -	\$ -	\$ 400.00	\$ 325.00	\$ 325.00	\$ 325.00	\$ (75)	
ATTORNEY TOTALS		\$ 38,800	\$ 37,879	\$ 39,300	\$ 39,780	\$ 39,425	\$ 40,625	\$ 1,325	
MUNICIPAL BUILDING									
01-51-5171-0100	MUNI.BLDG-Salaries	\$ 5,874.30	\$ 6,683.85	\$ 6,700.00	\$ 4,446.35	\$ 6,700.00	\$ 6,907.27	\$ 207	Parks staff moved; PT
01-51-5171-0200	MUNI.BLDG-Salaries P-Time	\$ 2,948.19	\$ 2,884.12	\$ 3,150.00	\$ 1,981.44	\$ 3,150.00	\$ 3,150.00	\$ -	
01-51-5171-0500	MUNI.BLDG-Repairs	\$ 10,954.77	\$ 10,375.94	\$ 13,500.00	\$ 8,947.05	\$ 13,500.00	\$ 12,000.00	\$ (1,500)	
01-51-5171-0600	MUNI.BLDG-Supplies	\$ 4,855.41	\$ 4,440.83	\$ 6,000.00	\$ 4,392.58	\$ 7,000.00	\$ 7,000.00	\$ 1,000	
01-51-5171-1000	MUNI.BLDG-Elect/Water/Stormwtr	\$ 24,591.37	\$ 24,399.48	\$ 22,000.00	\$ 16,807.63	\$ 22,000.00	\$ 22,000.00	\$ -	Utilities
01-51-5171-1100	MUNI.BLDG-Natural Gas	\$ 7,303.16	\$ 5,303.13	\$ 6,200.00	\$ 2,620.36	\$ 6,200.00	\$ 6,200.00	\$ -	
MUNICIPAL BUILDING TOTALS		\$ 56,527	\$ 54,087	\$ 57,550	\$ 39,195	\$ 58,550	\$ 57,257	\$ (293)	
GENERAL GOVERNMENT INSURANCE, BENEFITS & MISC EXPENSES									
01-51-5190-1000	TAX / SPEC ASSMNT REFUND	\$ -	\$ -	\$ 100.00	\$ -	\$ 100.00	\$ 100.00	\$ -	
01-51-5190-2000	FLEX PLAN ADMIN COSTS	\$ 1,611.56	\$ 1,524.73	\$ 2,500.00	\$ 1,102.16	\$ 1,800.00	\$ 1,900.00	\$ (600.00)	
01-51-5190-2100	EMPLOYEE ASSISTANCE PROGRAI	\$ -	\$ -	\$ -	\$ -	\$ 766.67	\$ 800.00	\$ 800.00	EAP Annual Exp.
01-51-5190-3000	RETIREE H & D INSURANCE	\$ 83,807.99	\$ 72,145.52	\$ 85,000.00	\$ 47,723.62	\$ 75,000.00	\$ 95,000.00	\$ 10,000.00	Carry over account

SECTION F - 2025 General Fund Expenditures

City of Fort Atkinson
2025 Operating Budget
General Government Expenditures

BUDGET LINE ITEM		2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD 08/31/2024	2024 ESTIMATE	2025 PROPOSED	VARIANCE 2025-2024	COMMENTS
ACCOUNT NO	DESCRIPTION								
GENERAL GOVERNMENT INSURANCE, BENEFITS & MISC EXPENSES (CONTINUED)									
01-51-5190-4000	PROP & LIAB INSURANCE	\$ 60,074.83	\$ 58,953.83	\$ 75,000.00	\$ 69,078.35	\$ 70,000.00	\$ 85,000.00	\$ 10,000.00	crime, cyber, fire
01-51-5190-5000	FIRE INSURANCE	\$ 17,500.00	\$ 18,000.00	\$ 18,000.00	\$ -	\$ -	\$ -	\$ (18,000.00)	Incl in Property
01-51-5190-6000	WORK COMP INSURANCE	\$ 119,964.00	\$ 132,825.60	\$ 120,000.00	\$ 114,395.76	\$ 115,000.00	\$ 115,000.00	\$ (5,000.00)	Decrease in mod
01-51-5190-6500	SS / MEDICARE EMPLOYER	\$ 17,654.63	\$ 21,953.92	\$ 22,800.00	\$ 13,476.02	\$ 23,000.00	\$ 23,000.00	\$ 200.00	
01-51-5190-7000	WI RETIREMENT EMPLOYER	\$ 13,021.97	\$ 16,434.20	\$ 18,000.00	\$ 10,940.03	\$ 18,500.00	\$ 19,000.00	\$ 1,000.00	WRS - City portion
01-51-5190-7500	HEALTH-DENT INSUR EMPLOYER	\$ 34,719.13	\$ 52,252.57	\$ 74,000.00	\$ 47,295.22	\$ 71,000.00	\$ 73,000.00	\$ (1,000.00)	H/D Inc 20%
01-51-5190-8000	DENTAL INSURANCE EMPLOYER	\$ 4,496.88	\$ 5,745.37	\$ -	\$ -	\$ -	\$ -	\$ -	Included w/ Health
01-51-5190-8500	LIFE INSURANCE EMPLOYER	\$ 221.39	\$ 245.27	\$ 350.00	\$ 93.56	\$ 150.00	\$ 300.00	\$ (50.00)	
01-51-5190-9000	LONGEVITY	\$ 925.00	\$ 1,200.00	\$ 1,325.00	\$ 182.32	\$ 800.00	\$ 800.00	\$ (525.00)	
01-51-5200-1500	MERIT PAY	\$ 4,000.00	\$ 5,400.00	\$ 6,000.00	\$ -	\$ 6,000.00	\$ 6,000.00	\$ -	
01-51-5200-1600	EMPLOYEE APPRECIATION	\$ 600.00	\$ 980.48	\$ 3,000.00	\$ 1,362.27	\$ 3,000.00	\$ 3,000.00	\$ -	
01-51-5200-3000	UNEMPLOYMENT COMP	\$ -	\$ -	\$ 1,000.00	\$ -	\$ 500.00	\$ 500.00	\$ (500.00)	
01-51-5200-9001	MANUFACT. PROP ASSMNT FEE	\$ 4,119.56	\$ 3,891.96	\$ 4,000.00	\$ 3,842.78	\$ 3,842.00	\$ 4,000.00	\$ -	Per state
01-51-5200-9999	UNCOLLECTIBLE FUNDS	\$ 2,476.50	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
GEN. GOV. INSUR, BENEFITS & MISC TOTALS		\$ 365,193	\$ 391,553	\$ 431,075	\$ 309,492	\$ 389,459	\$ 427,400	\$ (3,675)	
TOTAL GEN GOV EXPENDITURES		\$ 823,953	\$ 935,244	\$ 957,734	\$ 695,500	\$ 920,441	\$ 974,244	\$ 16,510	

PUBLIC SAFETY



THE FORT ATKINSON POLICE DEPARTMENT HONOR GUARD IS SEEN INCLUDING AT THE BACK OFFICER ENGER, LT. MILLER, OFFICER LEONARD AND OFFICER PECK.

Police Department

The Fort Atkinson Police Department is a full-service law enforcement agency with 22 sworn officers serving a population of 12,500. The agency features 24/7 Emergency Dispatch Center staffed with 4 full time and 5 part time dispatchers. The Records Department is staffed with a full-time Records Clerk who assists in open records, social media oversight and State & Federal crime reporting. The Department employs a part-time Code Enforcement Specialist who supports officers, DPW, Water Utility and Zoning Department in the field. The Department is further supported by a team of 2 part-time custodians and a part-time maintenance person who keep the facility clean and operational.

The Fort Atkinson Police Department is focused. Community Focused, Team Focused and Service Focused. This Focus in proactive patrols and reactive responses to calls helps to prevent and address crime, gain compliance, and enforce city ordinances all while building positive relationships and partnerships within the community.

The City of Fort Atkinson boasts as one of Wisconsin's Safest Cities. A strong contributor to this safe and vibrant community is the men and women who serve the community through their work in this Department. Applying the Mission in daily work directly results in achievements. The Vision keeps the Department staff motivated to always try harder and to also be an innovative and agile team as staff work toward providing quality service and achieving goals.

2024 Accomplishments:

- **911 Platform Upgrade:** Next Generation 911 (commonly referred to as NG911) is a digital, internet protocol (IP)-based system that replaced the analog 911 infrastructure for our city. The reliability of 911 has been greatly improved with this implementation of NG911, as it has enhanced emergency number services to create a faster, more resilient system that allows voice, photos, videos and text messages to flow



LT. DAN HEFTY AND OFFICER HEATHER PECK ARE SEEN DURING BIKE TRAINING LAST FALL.

seamlessly from the public to the 911 network. NG911 has also improved our ability to help manage call overload, large scale incidents and transfer of 911 calls based on caller location data. The improved call data now makes it possible for our 911 Communications Center to receive cellular 911 calls, which until 2024 went to the Jefferson County 911 center first before they were transferred to our call center. With NG9-1-1 active in Fort Atkinson and Jefferson County public safety can now more easily transfer 9-1-1 calls between geographically dispersed Public Safety Answering Points (PSAPs), share data and resources to improve emergency response, and improve coordination and partnerships within the 9-1-1 community.

- **Open Records-Record Management System Launched:** The ProPhoenix Records Request module within our records management system has enabled us to manage records requests in line with modern expectations. This module allows our department to fully digitize both the requests and the records provided in response. Its comprehensive redaction functionality has significantly enhanced our efficiency and effectiveness. All request reviews are conducted digitally, ensuring that we comply with open records laws efficiently and effectively while

maintaining a historical database of records provided. This improvement is particularly beneficial for the department, as it streamlines our processes, reduces manual workload, and enhances the accuracy and accessibility of our records management system.

- **12 Hour Shifts in 911 Center:** In late 2023 dispatchers agreed to try a 12-hour shift work schedule. Soon after it was decided to adopt the schedule permanently at the start of 2024. With the transition we were able to reduce our full-time employee needs from five 911 dispatchers to four 911 dispatchers. We have also seen a sharp decrease in employee sick time use and dispatchers enjoy every other weekend off and up to 7 more days off each month.

2025 Goals:

In 2025, the main area of focus will be the training and development of new employees and newly promoted employees. Over the past years, the Department has gone through many changes resulting in the hiring of new employees and the promotion of current employees to new positions. There have been employee transitions in every area of the Department, including the Patrol Division, Detective Bureau, Records Department, Emergency Communications Division, and the Command Staff. With the use of training, task rotations and stretch assignments, staff will work to invest in employees so they can more effectively and efficiently meet the challenges of the job.

In addition to training and development of employees, the Department will focus on a reorganization of command staff that will result in a command structure consisting of 2 Captains and 2 Lieutenants. The slight reorganization will provide a more organized management of the divisions within the agency that will then have Captain oversight. The new structure will ensure an orderly chain of command with appropriate span of control allowing employees to fully understand the agency unity of command.



The Fort Atkinson Police Department does not have any direct-action items within the City Comprehensive Plan. However, we understand the role we play in supporting all City Departments as they work to execute and achieve goals related to the City’s Comprehensive Plan. Our agency and its employees understand that when presented with the opportunity to step outside our roles, we are prepared, motivated and willing to take advantage of opportunities that allow overall community success in Fort Atkinson. Teamwork and inter-department efforts is our focus as we all work toward successful city service.

2025 CIP Projects Proposed

POLICE DEPARTMENT	SQUAD CARS	\$ 138,000.00	2 squad replacements per year + changeover costs (1 squad in 2026, 2027, 2029)
POLICE DEPARTMENT	ELECTRONIC CONTROL DEVICES	\$ 15,000.00	8 EDC replacements-Tazer (6 year cycle)

Fire Department

The Fort Atkinson Fire Department is an all-hazards fire and emergency medical services (EMS) agency serving the City of Fort Atkinson and parts of five surrounding townships: Koshkonong, Jefferson, Oakland, Sumner, and Hebron. Operating from a single station, the department is dedicated to providing comprehensive emergency response and community services.

As a combination agency, the department includes a full-time fire chief, 15 full-time firefighters/EMS staff, and 26 part-time firefighters/EMS personnel, ensuring readiness to handle a wide range of emergencies in the most cost-effective method possible. In 2024, the department is projected to respond to approximately 2,100 emergency incidents, with 78% being emergency medical calls.

The Fort Atkinson Fire Department is a proud member of MABAS Division 118 in Jefferson County, Wisconsin, and holds an Insurance Service Organization (ISO) Class 3 rating, reflecting our commitment to high standards in fire protection and emergency services.



THE FORT ATKINSON FIRE DEPARTMENT HELD AN INDUCTION AND PROMOTION CEREMONY IN JULY. FROM LEFT ARE CHIEF BRUCE PETERSON, CAPTAIN MIKE LAWSON, FIREFIGHTER/EMT ADVANCED BRANDON ROGNEBY, CAPTAIN MIKE VORPAHL, FIREFIGHTER/EMT ADVANCED JOSH BULL AND DIVISION CHIEF ROBBIE ALLARD.

In addition to emergency response, the department is actively involved in community outreach, offering public and school fire education, open houses, and community risk reduction initiatives. Fire prevention is also a top priority, with activities including company fire inspections, plan reviews, and fire investigations to ensure safety and preparedness across the community.

2024 Accomplishments

In 2024, the Fort Atkinson Fire Department made significant progress in its mission to provide top-tier emergency services. We continued our transition to a combination fire department, offering 24/7 emergency medical services and fire protection. This included updating standard operating guidelines, refining communications protocols, and introducing new, robust training programs for EMS, firefighting and technical rescue responses including water rescues, grain bin and farm emergencies, hazardous materials incidents and vehicle extrications.

2024, and renewed our water rescue program. Additionally, we strengthened area-wide mutual aid agreements to better protect the waterways and lakes in our jurisdiction. Looking ahead, we began designing a new ambulance, planned for 2026, and transitioned our primary fire engine to an Advanced Life Support (ALS) engine, enhancing our medical response capabilities.

In personnel, we welcomed a new fire chief and two full-time firefighter/EMTs, revamping our orientation and onboarding process to ensure seamless integration. We also promoted a new division chief and two captains, further solidifying our leadership team.



MEMBERS OF THE FORT ATKINSON FIRE DEPARTMENT ARE SEEN ON CITY HALL SELFIE DAY.

Our commitment to fire prevention was evident with over 700 company inspections, along with school safety talks and community outreach programs, and a fire department Open House reinforcing our dedication to safety and preparedness.

2025 Goals

As we look ahead to 2025, the Fort Atkinson Fire Department is committed to advancing our services and ensuring operational excellence. A key initiative will be launching a recruitment campaign to attract dedicated part-time firefighters and EMS personnel from the community, enhancing our team’s capacity and engagement.

Our primary focus will be on increasing our fire and EMS training and readiness. We plan to implement a new training program to enhance our skills and maintain national standards. Additionally, we will update our standard operating guidelines to better align with our mission and the latest industry practices.

To further support our emergency medical services, several staff members will attend emergency medical technician (EMT) and paramedic school, expanding our capabilities and improving care for the community. We will also begin reviewing and designing a new fire engine to ensure our fleet meets future needs.

We will submit national grants for the replacement of our self-contained breathing apparatus (SCBA) and additional full time firefighter staffing.

Our fire prevention activities will remain a key component of our efforts. We will expand community education, conduct company fire safety inspections, train additional personnel in fire investigations cause and origin and engage in outreach programs. We will also implement new reporting software for vendors, known as IROL, to streamline and enhance our fire prevention and inspection processes.

2025 CIP Projects Proposed

FIRE DEPARTMENT	HOSE, NOZZLES, APPLIANCES	\$ 17,000.00	Continued replacement of aged, damaged equipment, including 1 3/4" and 2 1/2" hose, nozzles, and appliances.
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Building Inspection

The Building and Zoning department issues all zoning permits; residential and commercial building permits; HVAC, electrical, and plumbing permits as well as the review of those permit applications. The Department is responsible for the coordination of those inspections. Jeff Armstrong and Jim Deluca assist with those inspections. The Department is also responsible for reviewing all potential projects to ensure that they are following the City's Zoning Ordinances. This includes reviewing new signs, building placement, building design, potential use, parking, fences and many more. The purpose of this department is to ensure that structures built in the City of Fort Atkinson are safe and built-in accordance with the state statutes, as well as using the Chapter 15 Zoning Ordinance to protect the health, safety, morals, comfort, convenience, and general welfare of the community.

2024 Accomplishments

1. Over the course of this year, staff has continued to organize building plans, permits, and identify areas that need improvement and modernization.
2. Staff also continued to work with builders, contractors, and homeowners to obtain email addresses for all new projects, reducing the use of paper and to expediting the receiving of applications and the issuing of permits.
3. During this year the Building and Zoning department has continued to offer an online portal for permit applications and processing. Currently close to 90% of permit applications are submitted through the online portal and have been met with positive reviews.
4. The Department offers an online payment option through the city's permit portal while maintaining the ability to process checks and cash payments.
5. This department continues to work with the Police Department and Fire Department to organize, identify, and administer zoning and fire inspections when appropriate. This multi department strategy will continue to promote safety and assist in making code enforcement more effective.
6. Many paper plan sets have been converted into digital format and are now easily accessible to those that need them. This also saves interested parties in the cost of completing open records requests.
7. Identifying existing buildings with deficient safety requirements in place has been a priority in 2024.

2025 Goals

- Promote further use of the online option for permitting and payment.
 - o This process for submitting permits is more streamlined, efficient, and simplified for all users.
- Promote resident knowledge of zoning ordinances and permitting requirements.
 - o Greater understanding of the city's ordinances would reduce negative interactions between residents and all departments.
 - o Continue to provide onsite building and zoning advice to property owners.
- Continue maintaining the DNR requirements for erosion control measures.



K9 THERAPY DOG MOOSE TAKES A MEETING IN THE CITY MANGER'S OFFICE WITH REBECCA HOUSEMAN AND MICHELLE EBBERT.

- This continued effort will help reduce the amount of soil runoff into our city's storm water system therefore preventing excessive sediment into our rivers and lakes.
- Re-create the Building/Zoning page on the city's website to be more organized and more informative.
- Refreshed website information will assist applicants in navigating the city's ordinances
- Continue to review the city's Chapter 15 Zoning Ordinance.
- Identifying inconsistencies and areas in need of improvement.
- Downtown Revitalization
- Continue and improve on guiding building owners and tenants through the submittal process and requirements for the downtown planning area.
- Chapter 25 Housing Code
- Starting the process to update the city's outdated Housing Code.

The Building and Zoning Department's contribution to the city's Comprehensive Plan

- Chapter 15 Zoning Ordinance
 - This department spends considerable time looking through and implementing the City of Fort Atkinson Zoning Ordinance. This allows for the department to have insight into areas that are working and areas where there could be improvement or clarification.
- Land Development and Division Code.
 - The Building Inspector is trained in the building codes required by the state of Wisconsin and how to implement them into any requirements put forth in a land development and division code.
 - The Zoning Administrator has significant knowledge of our zoning ordinance and would be able to review any proposed additions to a Land Development and Division code.
- Targeted Redevelopment
 - This department helps review submittals to targeted areas for redevelopment and would review each submittal against the comprehensive plan.
- Downtown Revitalization

- This department is the key for this area of action by guiding building owners through the submittal procedures and requirements for the downtown planning area.

2025 CIP Projects Proposed: None

Electrical

The Electrical Department consists of one full time Master Electrician/Department Supervisor.

Examples of duties and responsibilities include:

- Plan and preform preventative maintenance and regular repairs of a municipal electrical system, including but not limited to electrical systems and wiring within all municipal owned facilities, city owned street lighting and controls, walk path/bike trail lighting, traffic signal and controls, water wells, sanitary lift stations, airport lighting, city parks, aquatic center, civil defense system, design/plan/install underground electrical conduit systems, 2-way vehicle radio system and various non electrical related repairs throughout the city.
- Screen Diggers hotline for possible underground conflicts and locate city facilities as necessary.
- Determine material needs, prepare documents, make recommendations and estimate repair cost to other departments.
- On-call 24/7/365 days a year for all traffic, lighting and other electrical emergencies along with after-hours Digger Hotline locates.

2024 Accomplishments and 2025 Goals

Similar to previous years, the goals and accomplishments of this department are keeping all things electrical operating and assisting the other departments with their needs and wants.

- One of the main accomplishments was the conversion from fluorescent to LED lights at the Senior Center. This not only provides energy savings but saves on maintenance costs as well.
- Involvement with other departments putting together a strategy on backup emergency power.

The department has a couple remaining goals to finish in 2024.

- The Madison Avenue corridor light poles and fixtures have been delivered and it will be the Electrical Departments priority to install these before winter sets in.

The Department goals for 2025 will follow the same path:

- Continue to maintain and repair along with assisting other departments with their need;
- Replace the remaining signal lights on the Main Street corridor to new energy efficient LED's
- Continue to update aging pedestrian crossing lighting with new LED configurations

The Electrical Department has no action responsibility in the Comprehensive Plan, but the department assists anyone that has a responsible action in any way it can electrical related or not.

2025 CIP Projects Proposed

ELECTRICAL	MCCAIN TRAFFIC CONTROLLERS	\$ 10,000.00	Upgrade to new traffic controllers; annual cost of upgrades until all complete
ELECTRICAL	CROSSWALK LEDS	\$ 19,650.00	Replace incandescent with LED. 42 throughout the City at signalized intersections.
ELECTRICAL	MAIN STREET COBRA HEAD LIGHTS	\$ 9,500.00	Replace aging light fixtures with LED. \$200/fixture, change the head on the poles to LED.



MEMBERS OF THE FORT ATKINSON FIRE DEPARTMENT ARE SEEN ASSISTING A CAT AFTER A HOUSE FIRE IN THE TOWN OF OAKLAND.

Civil Defense

The accounts under Civil Defense include those wages and supplies needed to maintain the City's warning siren system.

Emergency Management

Fire Chief Bruce Peterson is serving as the City's Emergency Manager. These accounts provide 2% of the Fire Chief's wages and supplies associated with emergency management planning.

Public Safety Miscellaneous

The weights and measures account provides the funds paid to the State of Wisconsin for annual review of local scales to ensure that consumers are getting the accurate amount of the product for which they are paying. For example, gas station pumps and grocery store scales are inspected for proper calibration through this program.

Public Safety Benefits

These accounts are new and provide for the Social Security/Medicare, retirement, health insurance, dental insurance, life insurance, and longevity benefits of the employees in the Public Safety category of the general fund. Health and dental insurance are provided through the Wisconsin Department of Employee Trust Fund (ETF). The cost of health insurance continues to increase. In 2025, the cost increased by 14% with employees paying 12% of premiums and the City paying 88%.

The total amount of General Fund expenditures for the Public Safety category proposed with the 2025 Operating Budget is \$5,019,641, which represents about a 5.49% increase from 2024. This increase is mainly due to increases in wages and health insurance benefits.

The following pages include the line item expenditure accounts for the 2025 Public Safety category within the General Fund.

SECTION F - 2025 General Fund Expenditures

**City of Fort Atkinson
2025 Operating Budget
Public Safety Expenditures**

BUDGET LINE ITEM		2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD 08/31/2024	2024 ESTIMATE	2025 PROPOSED	VARIANCE 2025-2024	COMMENTS
ACCOUNT NO	DESCRIPTION								
POLICE DEPARTMENT									
01-52-5211-0100	PD-Salaries	\$ 1,440,367.56	\$ 1,568,793.59	\$ 1,560,500.00	\$ 1,008,304.99	\$ 1,560,500.00	\$ 1,640,600.00	\$ 80,100	Union Contract
01-52-5211-0200	PD-Overtime	\$ 60,824.48	\$ 85,134.86	\$ 150,000.00	\$ 57,343.28	\$ 105,000.00	\$ 145,000.00	\$ (5,000)	Union Contract
01-52-5211-0300	PD-Holiday Pay	\$ 8,485.19	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	- Moved to OT
01-52-5211-0400	PD-Dispatch/Salaries	\$ 227,493.61	\$ 226,026.55	\$ 215,000.00	\$ 150,907.84	\$ 218,000.00	\$ 207,000.00	\$ (8,000)	3% increase; 4
01-52-5211-0500	PD-Dispatch/OT - PT	\$ 43,108.03	\$ 31,377.32	\$ 45,000.00	\$ 12,921.47	\$ 37,000.00	\$ 40,000.00	\$ (5,000)	OT and PT Wages
01-52-5211-0510	PD-Records Clerk	\$ 44,762.52	\$ 46,460.82	\$ 48,000.00	\$ 38,644.00	\$ 51,000.00	\$ 49,000.00	\$ 1,000	3% increase
01-52-5211-0520	PD-Bldng Mntc & Cstdn P-Time	\$ 10,376.00	\$ 10,470.79	\$ 14,000.00	\$ 6,873.96	\$ 10,500.00	\$ 14,000.00	\$ -	
01-52-5211-0530	PD-CSO/Code Enforcement	\$ 5,670.68	\$ 5,321.55	\$ 14,000.00	\$ 4,622.72	\$ 11,000.00	\$ 14,000.00	\$ -	Full yr of PT EE
01-52-5211-0600	PD-Office Supplies	\$ 23,535.62	\$ 22,999.22	\$ 23,000.00	\$ 12,187.27	\$ 22,500.00	\$ 22,000.00	\$ (1,000)	
01-52-5211-0700	PD-Protective Supplies	\$ 10,086.00	\$ 3,855.61	\$ 7,000.00	\$ 5,678.18	\$ 7,000.00	\$ 7,000.00	\$ -	
01-52-5211-0800	PD-Investigative Supplies	\$ 4,897.76	\$ 3,694.81	\$ 4,000.00	\$ 2,983.14	\$ 3,800.00	\$ 4,500.00	\$ 500	
01-52-5211-0900	PD-Telephone/Radio/Tracs	\$ 47,684.52	\$ 49,315.88	\$ 50,000.00	\$ 30,847.99	\$ 50,000.00	\$ 60,000.00	\$ 10,000	
01-52-5211-1000	PD-Electric/Water/Storm	\$ 41,353.83	\$ 42,230.15	\$ 40,000.00	\$ 30,354.99	\$ 42,500.00	\$ 40,000.00	\$ -	
01-52-5211-1100	PD-Natural Gas	\$ 18,028.53	\$ 11,087.15	\$ 15,000.00	\$ 6,185.90	\$ 13,000.00	\$ 15,000.00	\$ -	
01-52-5211-1200	PD-Bldg Maint	\$ 14,488.44	\$ 28,735.98	\$ 25,000.00	\$ 22,695.86	\$ 25,000.00	\$ 25,000.00	\$ -	
01-52-5211-1300	PD-Squad Expense/Mileage	\$ 61,586.23	\$ 61,947.19	\$ 45,000.00	\$ 51,683.04	\$ 65,000.00	\$ 45,000.00	\$ -	
01-52-5211-1400	PD-Conference/Memberships	\$ 844.25	\$ 1,561.19	\$ 2,000.00	\$ 350.00	\$ 2,000.00	\$ 2,000.00	\$ -	
01-52-5211-1600	PD-Prisoner Board/Expense	\$ 130.00	\$ 60.00	\$ 400.00	\$ 180.00	\$ 180.00	\$ 400.00	\$ -	
01-52-5211-1700	PD-Uniform Allowance	\$ 24,009.94	\$ 28,684.28	\$ 24,700.00	\$ 22,069.97	\$ 24,000.00	\$ 24,000.00	\$ (700)	Union Contract
01-52-5211-1800	PD-CSO/Bike Patrol P-Time	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
01-52-5211-1900	PD-Metro Drug Unit	\$ 1,338.61	\$ 1,338.61	\$ 1,400.00	\$ 1,338.61	\$ 1,338.61	\$ 1,400.00	\$ -	
01-52-5211-2000	PD-K-9 Unit	\$ -	\$ 19,660.50	\$ -	\$ 9,716.88	\$ 10,500.00	\$ -	\$ -	Donations not budg.
01-52-5211-2500	PD-Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Benefits moved
01-52-5211-5000	PD-Training/Range Expense	\$ 17,573.99	\$ 21,570.72	\$ 15,000.00	\$ 7,244.18	\$ 15,000.00	\$ 17,000.00	\$ 2,000	
01-52-5217-0000	SCHOOL PATROL-Crossing Guards	\$ 19,313.10	\$ 20,327.88	\$ 21,500.00	\$ 11,276.82	\$ 21,500.00	\$ 23,000.00	\$ 1,500	
01-52-5217-2500	SCHOOL PATROL-Benefits	\$ 1,464.90	\$ 1,530.69	\$ 1,600.00	\$ 851.98	\$ 1,600.00	\$ 1,600.00	\$ -	
POLICE DEPARTMENT TOTALS		\$ 2,127,424	\$ 2,292,185	\$ 2,322,100	\$ 1,495,263	\$ 2,297,919	\$ 2,397,500	\$ 75,400	

SECTION F - 2025 General Fund Expenditures

City of Fort Atkinson
2025 Operating Budget
Public Safety Expenditures

BUDGET LINE ITEM		2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD 08/31/2024	2024 ESTIMATE	2025 PROPOSED	VARIANCE 2025-2024	COMMENTS
ACCOUNT NO	DESCRIPTION								
FIRE DEPARTMENT									
01-52-5231-0100	FIRE-Salaries Full-Time	\$ 312,846.46	\$ 637,864.16	\$ 670,000.00	\$ 397,805.95	\$ 605,000.00	\$ 701,500.00	\$ 31,500	3% wage
01-52-5231-0200	FIRE-Salaries Overtime	\$ 27,279.62	\$ 111,497.12	\$ 116,000.00	\$ 122,413.65	\$ 165,000.00	\$ 150,000.00	\$ 34,000	3% wage
01-52-5231-0300	FIRE-Salaries POC	\$ 82,281.86	\$ 54,861.96	\$ 75,000.00	\$ 61,577.26	\$ 106,000.00	\$ 100,000.00	\$ 25,000	New wages
01-52-5231-0400	FIRE-Salaries P-Time Inspect	\$ -	\$ -	\$ -	\$ -	\$ 7,500.00	\$ 7,500.00	\$ 7,500	
01-52-5231-0500	FIRE-Cntrct Mntnc	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
01-52-5231-0600	FIRE-Supplies	\$ 18,027.83	\$ 33,675.91	\$ 25,000.00	\$ 13,259.11	\$ 20,000.00	\$ 20,000.00	\$ (5,000)	
01-52-5231-0650	FIRE-Admin Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,000.00	\$ 3,000	new account
01-52-5231-0700	FIRE-Rural Truck Maint	\$ 2,878.42	\$ 8,559.66	\$ 7,000.00	\$ -	\$ 7,000.00	\$ -	\$ (7,000)	moved to 1300
01-52-5231-0800	FIRE-Immunization/Vaccines	\$ 1,049.76	\$ 426.00	\$ 1,000.00	\$ -	\$ 1,000.00	\$ 1,000.00	\$ -	
01-52-5231-0900	FIRE-Phn/Radio/Intrnt/Cbl	\$ 6,083.27	\$ 11,207.40	\$ 8,000.00	\$ 6,272.46	\$ 8,000.00	\$ 10,000.00	\$ 2,000	
01-52-5231-1000	FIRE-Elect/Water/Stormwater	\$ 19,246.09	\$ 20,459.45	\$ 20,000.00	\$ 14,215.01	\$ 18,000.00	\$ 20,000.00	\$ -	
01-52-5231-1100	FIRE-Natural Gas	\$ 5,786.61	\$ 6,400.70	\$ 8,500.00	\$ 4,112.02	\$ 5,800.00	\$ 6,750.00	\$ (1,750)	
01-52-5231-1200	FIRE-Uniform Expense	\$ 1,844.72	\$ 998.45	\$ 1,500.00	\$ 1,393.61	\$ 2,500.00	\$ 4,000.00	\$ 2,500	
01-52-5231-1300	FIRE-Truck Maintenance	\$ 43,312.46	\$ 74,625.75	\$ 60,000.00	\$ 51,005.51	\$ 75,000.00	\$ 75,000.00	\$ 15,000	Tires; Equip, Rural
01-52-5231-1400	FIRE-Building Maintenance	\$ 12,328.53	\$ 22,265.79	\$ 8,000.00	\$ 5,238.76	\$ 7,000.00	\$ 8,000.00	\$ -	
01-52-5231-1500	FIRE-Protective Clothing	\$ 16,932.40	\$ 22,113.77	\$ 36,000.00	\$ 18,565.74	\$ 23,000.00	\$ 18,000.00	\$ (18,000)	TO Gear Replace
01-52-5231-1600	FIRE-Conferences	\$ -	\$ 218.18	\$ 500.00	\$ -	\$ -	\$ -	\$ (500)	
01-52-5231-1700	FIRE-Insurance	\$ 698.00	\$ 711.77	\$ 700.00	\$ 735.00	\$ 735.00	\$ 750.00	\$ 50	
01-52-5231-1800	FIRE-Truck Insurance	\$ 17,497.38	\$ 17,189.09	\$ 19,000.00	\$ 16,744.00	\$ 19,000.00	\$ 19,000.00	\$ -	LWMMI Ins
01-52-5231-1900	FIRE-Rescue Squad Equip	\$ 5,582.11	\$ 1,136.24	\$ 4,500.00	\$ -	\$ 1,000.00	\$ -	\$ (4,500)	
01-52-5231-2000	FIRE-Contract Repair & Mntnce	\$ 12,572.92	\$ 22,940.07	\$ 17,000.00	\$ 20,347.70	\$ 27,000.00	\$ 25,000.00	\$ 8,000	
01-52-5231-4000	FIRE-Training Expense	\$ 1,278.69	\$ 171.92	\$ 4,000.00	\$ 1,017.29	\$ 2,000.00	\$ 2,000.00	\$ (2,000)	
01-52-5232-0000	FIRE INSPECTION-Salaries	\$ 13,199.10	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Company Inspections
01-52-5232-0600	FIRE INSPECTION-Supplies	\$ 5,295.50	\$ 1,765.80	\$ 3,000.00	\$ 83.12	\$ 3,000.00	\$ 1,500.00	\$ (1,500)	Prevention supplies
FIRE DEPARTMENT TOTALS		\$ 606,022	\$ 1,049,089	\$ 1,084,700	\$ 734,786	\$ 1,103,535	\$ 1,173,000	\$ 88,300	

SECTION F - 2025 General Fund Expenditures

City of Fort Atkinson
2025 Operating Budget
Public Safety Expenditures

BUDGET LINE ITEM		2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD 08/31/2024	2024 ESTIMATE	2025 PROPOSED	VARIANCE 2025-2024	COMMENTS	
ACCOUNT NO	DESCRIPTION									
BUILDING INSPECTION										
01-52-5241-0100	BUILDING INSP-Salaries	\$ 61,639.73	\$ 67,784.05	\$ 70,200.00	\$ 48,421.30	\$ 74,000.00	\$ 78,100.00	\$ 7,900	3% incr	
01-52-5241-0200	BUILDING INSP- PT Salaries	\$ 21,204.00	\$ 13,394.50	\$ 7,500.00	\$ 6,825.00	\$ 9,000.00	\$ 8,000.00	\$ 500	Commercial Insp	
01-52-5241-0600	BUILDING INSP-Supp/Eqpmnt	\$ 3,970.49	\$ 1,700.58	\$ 2,300.00	\$ 2,031.07	\$ 2,300.00	\$ 2,300.00	\$ -		
01-52-5241-0700	BUILDING INSP-Sftwr Permit	\$ 2,792.00	\$ 7,492.00	\$ 12,550.00	\$ 10,319.17	\$ 12,500.00	\$ 15,500.00	\$ 2,950	Zoning Website	
01-52-5241-0800	BUILDING INSP- UDC	\$ 753.90	\$ 264.89	\$ 250.00	\$ -	\$ 275.66	\$ 350.00	\$ 100		
01-52-5241-0900	BUILDING INSP-Phone/Fiber	\$ 1,118.26	\$ 1,288.21	\$ 850.00	\$ 805.85	\$ 1,250.00	\$ 1,250.00	\$ 400		
01-52-5241-1000	BUILDING INSP-Conference	\$ 950.54	\$ 297.50	\$ 1,200.00	\$ 500.00	\$ 1,000.00	\$ 1,200.00	\$ -		
01-52-5241-1100	BUILDING INSP-Vehicle Exp	\$ 631.19	\$ 450.48	\$ 1,000.00	\$ 350.49	\$ 600.00	\$ 1,000.00	\$ -		
BUILDING INSPECTION TOTALS		\$ 93,060	\$ 92,672	\$ 95,850	\$ 69,253	\$ 100,926	\$ 107,700	\$ 11,850		
ELECTRICAL										
01-52-5242-0100	ELECTRICAL-Salaries	\$ 24,942.54	\$ 42,414.84	\$ 39,000.00	\$ 23,389.21	\$ 39,000.00	\$ 41,000.00	\$ 2,000	3% wage increase	
01-52-5242-0500	ELECTRICAL-SDFA Locates	\$ 779.03	\$ 485.55	\$ 550.00	\$ 231.52	\$ 550.00	\$ 550.00	\$ -		
01-52-5242-0600	ELECTRICAL-Office Supplies	\$ 1,248.57	\$ 1,295.91	\$ 1,300.00	\$ 269.46	\$ 1,300.00	\$ 1,300.00	\$ -		
01-52-5242-0700	ELECTRICAL-Supplies	\$ 780.30	\$ 605.92	\$ 500.00	\$ 820.03	\$ 500.00	\$ 500.00	\$ -		
01-52-5242-0800	ELECTRICAL-Diggers Hotline	\$ 891.01	\$ 903.21	\$ 1,300.00	\$ 1,138.14	\$ 1,300.00	\$ 1,300.00	\$ -		
01-52-5242-0900	ELECTRICAL-Telephone/Fiber	\$ 193.29	\$ 62.82	\$ 500.00	\$ 529.47	\$ 705.96	\$ 705.96	\$ 206	Fiber	
01-52-5242-1000	ELECTRICAL-Conference	\$ 439.67	\$ -	\$ 500.00	\$ -	\$ 500.00	\$ 500.00	\$ -		
01-52-5242-1100	ELECTRICAL-Training	\$ 279.47	\$ 523.57	\$ 750.00	\$ -	\$ 750.00	\$ 750.00	\$ -		
01-52-5242-1300	ELECTRICAL-Tools	\$ 429.82	\$ 132.67	\$ 2,850.00	\$ 1,577.44	\$ 2,850.00	\$ 500.00	\$ (2,350)		
ELECTRICAL TOTALS		\$ 29,984	\$ 46,424	\$ 47,250	\$ 27,955	\$ 47,456	\$ 47,106	\$ (144)		

SECTION F - 2025 General Fund Expenditures

City of Fort Atkinson
2025 Operating Budget
Public Safety Expenditures

BUDGET LINE ITEM		2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD 08/31/2024	2024 ESTIMATE	2025 PROPOSED	VARIANCE 2025-2024	COMMENTS	
ACCOUNT NO	DESCRIPTION									
CIVIL DEFENSE										
01-52-5251-0000	CIVIL DEFENSE-Salaries-Supply	\$ 5,799.86	\$ 9,959.25	\$ 2,100.00	\$ 10,560.18	\$ 11,500.00	\$ 4,000.00	\$ 1,900	Add't work on Siren	
CIVIL DEFENSE TOTALS		\$ 5,800	\$ 9,959	\$ 2,100	\$ 10,560	\$ 11,500	\$ 4,000	\$ 1,900		
EMERGENCY MANAGEMENT										
01-52-5261-0100	EMERGENCY MNGMNT-Salaries	\$ 4,503.61	\$ 2,695.17	\$ 5,000.00	\$ 2,353.92	\$ 5,000.00	\$ 5,260.00	\$ 260	3% wage increase	
01-52-5261-0600	EMERGENCY MNGMNT-Supplies	\$ 2,424.99	\$ 487.72	\$ 4,000.00	\$ -	\$ 4,000.00	\$ 4,000.00	\$ -		
EMERGENCY MANAGEMENT TOTALS		\$ 6,929	\$ 3,183	\$ 9,000	\$ 2,354	\$ 9,000	\$ 9,260	\$ 260		
PUBLIC SAFETY MISCELLANEOUS										
01-52-5246-0000	WEIGHTS & MEASURES INSPECTION	\$ 4,800.00	\$ 2,400.00	\$ 4,500.00	\$ 4,500.00	\$ 4,500.00	\$ 4,500.00	\$ -	Notice of Increase	
01-52-5255-0000	AMBULANCE SERVICE	\$ 109,316.88	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	EMS Fund	
PUBLIC SAFETY MISCELLANEOUS TOTALS		\$ 114,117	\$ 2,400	\$ 4,500	\$ 4,500	\$ 4,500	\$ 4,500	\$ -		

SECTION F - 2025 General Fund Expenditures

City of Fort Atkinson
2025 Operating Budget
Public Safety Expenditures

BUDGET LINE ITEM		2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD 08/31/2024	2024 ESTIMATE	2025 PROPOSED	VARIANCE 2025-2024	COMMENTS	
ACCOUNT NO	DESCRIPTION									
PUBLIC SAFETY BENEFITS										
01-52-5290-6500	SS / MEDICARE EMPLOYER	\$ 151,446.55	\$ 168,929.89	\$ 158,000.00	\$ 110,207.67	\$ 165,000.00	\$ 160,000.00	\$ 2,000	Benefits for public safety employees	
01-52-5290-7000	WI RETIREMENT EMPLOYER	\$ 264,888.32	\$ 381,067.05	\$ 395,000.00	\$ 269,505.65	\$ 405,000.00	\$ 412,000.00	\$ 17,000		
01-52-5290-7500	HEALTH-DENT INSUR EMPLOYER	\$ 404,306.78	\$ 481,621.38	\$ 630,000.00	\$ 366,093.21	\$ 550,000.00	\$ 695,000.00	\$ 65,000	H/D incr 20%	
01-52-5290-8000	DENTAL INSURANCE EMPLOYER	\$ 30,728.27	\$ 40,746.15	\$ -	\$ -	\$ -	\$ -	\$ -	- Included w/ Health	
01-52-5290-8500	LIFE INSURANCE EMPLOYER	\$ 1,907.23	\$ 2,653.83	\$ 2,800.00	\$ 1,340.95	\$ 2,300.00	\$ 2,500.00	\$ (300)		
01-52-5290-9000	LONGEVITY	\$ 7,158.36	\$ 7,245.93	\$ 7,025.00	\$ 783.43	\$ 7,025.00	\$ 7,075.00	\$ 50		
PUBLIC SAFETY BENEFITS TOTALS		\$ 860,436	\$ 1,082,264	\$ 1,192,825	\$ 747,931	\$ 1,129,325	\$ 1,276,575	\$ 83,750		
TOTAL PUBLIC SAFETY EXPENDITURES		\$ 3,843,770	\$ 4,578,178	\$ 4,758,325	\$ 3,092,602	\$ 4,704,160	\$ 5,019,641	\$ 261,316		

HEALTH AND SOCIAL SERVICES

The single account in the Health and Social Services general fund expenditure category is for the contract with the Jefferson County Humane Society.



In exchange for the payment, the Humane Society of Jefferson County furnishes and maintains facilities and equipment for the housing, shelter, care, and disposal of dogs and cats unlawfully at large in accordance with state statutes and local ordinances, and other services provided in the Contract.

The total amount of General Fund expenditures for the Health and Social Services category proposed with the 2025 Operating Budget is \$34,000, which represents a \$1,000 increase over the 2024 budget.

The following page includes the line item expenditure account for the 2025 Health and Social Services category within the General Fund.

SECTION F - 2025 General Fund Expenditures

City of Fort Atkinson
2025 Operating Budget
Health and Social Services Expenditures

BUDGET LINE ITEM		2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD 08/31/2024	2024 ESTIMATE	2025 PROPOSED	VARIANCE 2025-2024	COMMENTS
ACCOUNT NUMBER	DESCRIPTION								
HUMANE SOCIETY									
01-53-5343-0000	HUMANE SOCIETY	\$ 34,113.74	\$ 31,977.18	\$ 33,000.00	\$ 32,642.94	\$ 32,642.94	\$ 34,000.00	\$ 1,000	
HUMANE SOCIETY TOTALS		\$ 34,114	\$ 31,977	\$ 33,000	\$ 32,643	\$ 32,643	\$ 34,000	\$ 1,000	
TOTAL HEALTH & SOCIAL SERVICES EXPENDITURES		\$ 34,114	\$ 31,977	\$ 33,000	\$ 32,643	\$ 32,643	\$ 34,000	\$ 1,000	

PUBLIC WORKS

Public Works – Operations

The Department of Public Works is charged with the responsibility of managing and maintaining the public portions of the City of Fort Atkinson infrastructure which includes the following:

- **Roadways** – 64 miles, or 686,400 lineal lane feet of pavement “concrete and asphalt”, concrete curb and gutter and sidewalks, and various grass greenspace areas within the public rights-of-way.
- **Storm Sewer System** – 229,000 lineal feet of a variety of pipes, 1,600 catch basins and inlets, 800 manholes, and 120 outfalls.
- **Sanitary Sewer Collection System** – 352,000 lineal feet of a variety of pipes and 1500 manholes.
- **Street Signs** – 3000 various types of signage.
- **Trees** – 4500 various street terrace and parking lot trees.



THE DEPARTMENT OF PUBLIC WORKS AND PARKS FACILITY CONSTRUCTION IS SEEN EARLIER THIS SUMMER.

These five (5) areas of service provide for the safe travel and transport of goods, services, and people; assists in protecting the health and safety of the public by the efficient removal of commercial and residential stormwater and sewerage; and fosters an aesthetically pleasing environmentally friendly community for the citizens to enjoy. The Department of Public Works prides itself on performing all these duties to the very best of its ability and with the utmost care for the citizens and visitors to Fort Atkinson alike.

The Department currently operates with a full-time staff of Twelve (12): seven (7) field persons, two(2) Auto and Truck Service Technicians, an Administrative Assistant, a Supervisor, and the Superintendent. The Department also employs seasonal staff including retirees, and/or students, to assist in maintaining public spaces.

2024 Accomplishments

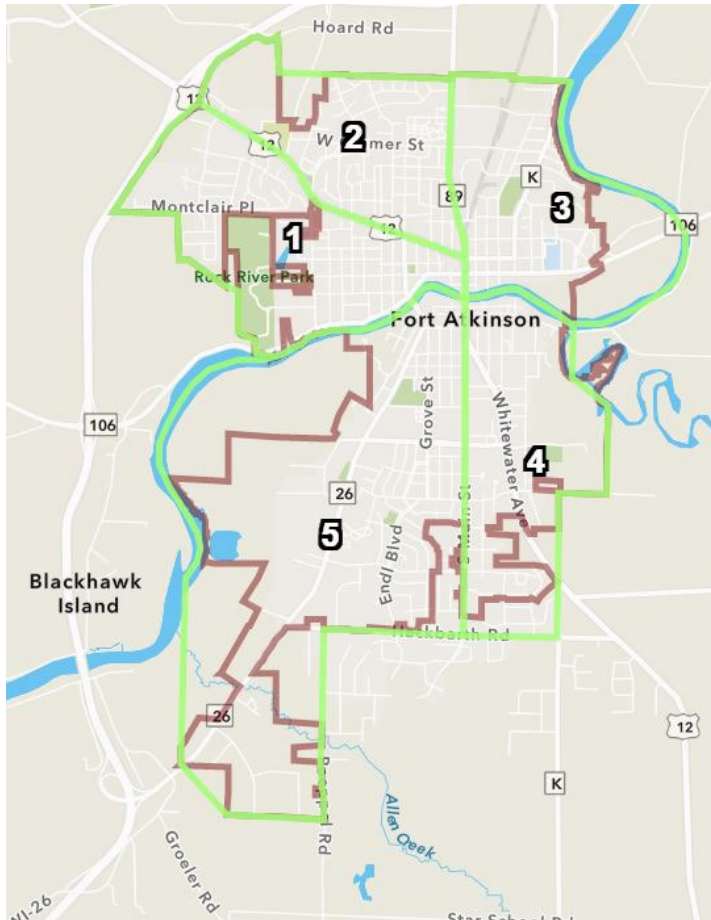
The major project for the Public Works Operations Division in 2024 is the construction of the new Public Works and Parks Operations facility. The facility is well underway, with the building shell completed. The roof system, interior plumbing, electrical, and site grading are approximately 80% complete. In the remaining months of 2024, staff expects to see the completion of the roofing system, all underground interior piping completed, and concrete floors poured. This will allow the department heavy snow removal equipment to be parked inside the new facility throughout the winter months.

The department's program to maintain existing roadways using available resources and actively manage future areas with the use of our existing GIS system and iPad tablets progressed in 2024. This system assists the department in accounting for, and replacing, failed pavements in an orderly fashion. To date, the DPW has placed hot mix asphalt in many large patches throughout the city; concentrating on sections of roadway that have failed due to poor or saturated subgrade soils, and watermain and sanitary sewer repair areas. This approach has provided for the placement of over 150 tons of asphalt covering 6,000 square feet in 2024, with approximately ten (10) percent of the material going toward the repair of potholes. This activity will continue until the end of the paving season, and we expect to place an additional 175 tons prior to Thanksgiving.

City arborists continued working a comprehensive plan developed in 2021 to trim through the entire City every 5 years. The plan corresponds to the five mapped work areas we use to manage our infrastructure. In 2024 the department commenced work in area three (3) in the northeast portion of the City, bounded on the south by the Rock River the west by North Main Street, the north by the Hoard Farm, and the east by the Rock River. To date our



MEMBERS OF THE DEPARTMENT OF PUBLIC WORKS WORK ON CRACK FILLING.



Arborists have removed 64 trees and restored the terrace areas, planted 42 new trees, and will complete trimming in area 3 (approximately 800 trees). Along with their efforts in removals and trimming they are always hard at work determining appropriate locations for future tree placement and maintaining a list of citizen tree requests. The remainder of the year the arborists will map future removals and planting plans for the upcoming 2025 season.

The sanitary sewer collection system is a major priority for the department. We strive to clean approximately one-half (1/2) or 176,000 lineal feet of the City's collection system every year. The department has continued this plan for 2024 and has completed 70% (120,000 lineal feet) of our goal to date and will reach our goal by December of 2024.

The Public Works Operations Division also maintains all city fleet vehicles from the heaviest and largest fire trucks, plow / haul trucks and wheel loaders to medium and light duty pickup trucks, concrete equipment, and paint sprayers. The public works service department staff work hard to meet every department's vehicle and equipment maintenance and repair needs. The City's Head Mechanic actively manages and schedules shop activities to maximize productivity and improve cost savings. To date, our service technicians have performed regular maintenance or major repairs on 286 individual pieces of city-owned equipment, including 94 of our city public safety vehicles.

2025 Goals

In 2025, staff will bring the new Public Works and Parks Operations facility online. This move will mark a new era in service to the community. Staff plan to complete the final move in the spring of 2025.

The department will hire two (2) crewpersons to replace staff members that moved on from the department in the last year.

The City Arborists will, with the assistance of a Certified Urban Forester, evaluate trees in work area four (4) to account for trimming, removals, and possible planting for the start of the 2025 season. We have specifically budgeted funds to contract a Certified Urban Forester to assist the department in developing a comprehensive City-wide Urban Forestry Plan for the City of Fort Atkinson. This plan will provide a written plan for maintaining and enhancing our urban forest canopy and allow staff to be very effective in removing, trimming, and planting in planned work areas. Our goal continues to stress working through the five (5) zones at a rate of one zone every year and trim through the city every five years. A professional Urban Forestry Plan developed specifically for the City, with particular attention paid to our existing conditions and development into the future will pave the way. We will, of course, continue to respond to the immediate needs of the residents and businesses within the city with the utmost care in handling emergency storm damage, accidents, and tree related issues.

The Sanitary Sewer Collection System is a priority on the division's list of important tasks and 2025 will remain much the same. We will continue to investigate ways to improve our cleaning efforts. Refresher training on proper operation and use of our Vactor Jet Truck will take place in 2025. The department will utilize the current GIS system, with the help of our part time GIS analyst at Jefferson County, to track areas requiring maintenance, and cleaning, and update areas completed with dates and type of work performed. Our goal is to reduce the amount of time spent cleaning sewer lines that may not need cleaning and concentrate on those that do. The department will work closely with the City Engineer's department to coordinate our efforts to coincide with any planned mass televising studies and reporting.

The Storm Sewer Collection System is an overland and underground city utility that we will focus on in 2025. Cleaning out, and evaluating, catch basins and manholes to prevent debris from choking the system, and removing debris and sediment from buried pipes. This program will commence in areas of the city with older pipes and structures to catalog repair needs and place those items into our GIS system for scheduling of service and maintenance work. The department will schedule these blocks of work in the early spring and late fall to coincide with the cleanup after the winter snow removal and fall leave cleanup.



THE NEW DEPARTMENT OF PUBLIC WORKS AND PARKS OPERATIONS FACILITY IS SEEN DURING CONSTRUCTION.

Snow Removal Operations is always under evaluation for improvements. This area of Public Works has undergone many changes over the last 15 years. In 2009 the department deployed the use of a saltwater (brine) solution to pretreat our rock salt prior to application to the pavement. This reduced our salt usage from 1700 tons a year just over 1000 tons. We have honed our application rates and worked with the DNR and area communities to further reduce our rock salt use. In 2023 we began the process of applying brine directly to several areas of the city to help reduce snow and ice bonding to the pavement surface and allow for a more efficient cleanup with less salt usage. We have now maintained our total usage of rock salt at or very near 650 tons (Including the schools and parks system). In 2025 we will employ a larger 1100 gallon tank direct application system to assist in efficient application and improve the snow removal process.

The Public Works Operations Division continues the mission of providing the very best possible service to the citizens of the City of Fort Atkinson. The duties to the City will be constantly reviewed to help improve our efficiency and our equipment needs will be scrutinized to assist in reducing any manageable expenses to help reduce the taxpayer's financial burden whenever possible.

2025 CIP Projects Proposed

PUBLIC WORKS - OPERATIONS	PAVEMENT CRACK ROUTER	\$ 26,000.00	Replaces 28 year old worn out router
PUBLIC WORKS - OPERATIONS	WALK BEHIND PAVEMENT SAW	\$ 14,000.00	Replaces 26 year old worn out saw; partial borrowing/partial GF CIP Levy
PUBLIC WORKS - OPERATIONS	WING PLOW ATTACHMENT	\$ 18,000.00	Addition to plow truck (Fleet 4)
PUBLIC WORKS - OPERATIONS	SCAG ZERO TURN MOWER	\$ 18,000.00	New terrace mower. Old mower to be located at the airport, pending Airport mower w CARES.
PUBLIC WORKS - OPERATIONS	F250 4X4 PICK UP TRUCKS	\$ 52,000.00	Replaces 23 year old 2002 F250 (Truck 22); partial funding through borrowing/partial GF CIP levy

Engineering

The Director of Public Works currently serves as the City Engineer. However, in 2024, the position was split into two: the Director of Public Works and the City Engineer. The City Engineer position was upgraded from the Assistant City Engineer position and does not represent a brand new position. However, the City has been unable to fill the City Engineer position; therefore, the Director of Public Works continues to serve in both roles.

The Director of Public Works oversees the operations of the Public Works Operations Division, the Water Utility, the Stormwater Utility, the Wastewater Utility, the Building Inspection and Zoning Division, the Electrical Division, and Engineering Division. The Director sets strategic goals with these division managers and ensures coordination of work among the various divisions operating within the City right of way, and the City as a whole.

The Director of Public Works specifically manages the following:

Engineering Department- has the responsibility for planning, managing, maintaining, designing and inspecting all new and existing City infrastructure within the public right of way. Generally, this consists of the storm water collection system, sanitary collection system, water distribution system, streets, terraces, and sidewalks. The Engineering Department is composed of the City Engineer.

Fort Atkinson Municipal Airport - including the maintenance and operation of all runways, taxiways, hangars, lighting and fuel systems, and ground leases. Capital planning including the use of federal funds to invest in improvements to pavements, structures, and fuel systems.

Fort Atkinson Shared Ride Taxi Service - contract negotiations, responding to community requests, quarterly review of performance, annual submission of state grant funding, fleet management, and federal performance reporting.

Plan Commission - The City Engineer or Director of Public Works is the secretary of the Plan Commission, coordinating all City reviews and scheduling hearings associated with all proposals before the Plan Commission.

Public Works Operations - This division within the Public Works Department is composed of a Superintendent, Supervisor, Administrative Assistant, two Mechanics, three Crew Leaders, and four equipment operators and crewpersons. The Director works with the Superintendent to ensure maintenance and inspection on right of way infrastructure is being performed, annual leaf pickup and brush pickup needs are being met, and responses to winter weather are timely and effective.



MEMBERS OF THE DEPARTMENT OF PUBLIC WORKS PUT UP CHRISTMAS LIGHTS ON MAIN STREET.

Building and Zoning Department – Composed of a single individual filling both the Zoning Administrator and Building Inspection role, this individual is responsible for management and implementation of the City’s Zoning Code, inspection program, code enforcement program, some responsibilities for building maintenance, and reports to the Plan Commission on items related to review and interpretation of requests involving the Zoning Code. The Director manages and provides support to this office on a frequent basis with Plan Commission requests and code enforcement issues, in addition to the management of Right of Way Permits.



THE FORT ATKINSON MUNICIPAL BUILDING IS SEEN ALONG MAIN STREET THIS SUMMER.

Electrical Department – Composed of a single individual, this position manages all City street lights and traffic signals within the right of way. In addition, they support the electrical needs of all City departments, including troubleshooting emergency issues, repair and replacement of most equipment that uses electricity – including the Airport lighting. The Director, through the City Electrician, is responsible for ensuring maintenance of City owned lights and signals is being performed, as well as supporting capital projects, such as the replacement of light poles and signals.

Stormwater Utility – The stormwater utility collects funding from property owners to reduce pollution from the City of Fort Atkinson into the Rock and Bark Rivers. The Director of Public Works manages the utility including annual reports to the Wisconsin DNR, implementation and compliance with the TMDL, management and maintenance of both private and public collection and treatment systems, public outreach, and capital budgeting for long term project development, including compliance with the City’s TMDL.

Water Utility – Composed of a Superintendent, foreman, and three crewpersons, the water utility is responsible for providing a safe reliable drinking water supply for the residents and businesses of Fort Atkinson. The Director works with the Superintendent to ensure the annual maintenance is being performed and planning for significant capital improvements is in place. The Director specifically manages rate cases, main replacement, and larger strategic projects such as new pressure zones and standing water needs.

Wastewater Utility – Composed of a Superintendent, four technicians in Solids Handling, Industrial Monitoring, Laboratory Analysis, and Maintenance, as well as a specialist in Maintenance, the Utility manages the residential and industrial treatment of City waste. The Director works with the Superintendent to ensure annual plant maintenance is being performed and planning for significant capital improvements is in place. The Director specifically manages rate cases and the entire collection system bringing waste to the plant, including maintenance, inspection and rehab on over 65 miles of sewer.

City Planning/Development – As a member of the planning team, the Director of Public Works, along with the City Manager, Zoning Administrator, and Public Relations Executive Assistant work to identify development and planning opportunities, vet development proposals and manage relationships with Developers, the County, and Towns beyond the City’s municipal boundary. The goal is to ensure growth opportunities are preserved, requests for development are heard through the Planning Commission, and that the City remains competitive when opportunities for development come up. The Director of Public Works / City Engineer is also the secretary of the Planning Commission and a voting member.

2024 Accomplishments

Right of way Improvements:

- Water Main and Road Rehab - Designed, Bid, and Reconstructed 1.5 miles of roads including selected replacement of water main (Cloute, Messmer, Nelson, Frederick, Zaffke, Caswell) and replacement of sanitary main (Maple, Grant, Grove, Park) and storm sewer repairs as needed (all). The project continues the commitment toward replacement of failed, spun-cast, water main. Sidewalks were in-filled along Cloute St, limited by available budget. Total improvements on the project were over \$2.6 M.
- Grant Applications Awarded:
 - Sidewalk In-Fill near City Schools - \$1,703,612 awarded by the Wisconsin DOT through the Transportation Alternative Program (TAP) for fiscal years 2024-2028
 - Banker Rd Re-alignment - \$1,419,304 awarded by the Wisconsin DOT through the 2024-2029 STP -Urban Program.
- Schumacher Street – Road construction completed by Fort Healthcare. Five new residential lots on the south side of the street, 4 of which will be relocated houses from N 4th St. City accepted Public Improvements in late September.
- S Main St Pedestrian Path – began design on the pedestrian path running from Rockwell to Hackbarth Rd. The path is to be located along the east side of S Main. Selected water main replacement, as well as a narrowing of the road will be the main features of the project slated for 2026 construction.
- Engaged a consultant to establish a Transportation Utility in Fort Atkinson. Court challenges have effectively ruled the Utility to be a tax, and thus would need to be offset in our current budget – making the Utility ineffective at capturing additional revenue for roads.
- Designed water main replacement on Memorial Dr, McMillan St, Erick St, and Cramer St. This continues the annual main replacement program funded by the increased water rates allowed by the PSC. This avoids the projected 30% increase in project costs added by borrowing instead of paying for work with available funds in the year it was accomplished.

Utility and Public Works Projects

- Completed the Upgrades to the Wastewater Treatment Plant, a \$15M upgrade over the course of several years, managed largely by Wastewater Utility Superintendent Paul Christensen.
- Interviewed and hired a replacement for the Wastewater Superintendent
- Managed and nearly completed Financial Guidelines for the use of Reserve Funds within the Wastewater, Water, and Stormwater Utility.



MEMBERS OF THE CITY OF FORT ATKINSON TEAM ARE SEEN ON CITY HALL SELFIE DAY ON THE ROOF OF THE MUNICIPAL BUILDING.

- Negotiated an MOU with Jefferson County to bring on a full time GIS person to their staff that would be paid for by the City of Fort Atkinson (25%). This has been wildly successful with staff in DPW and Water in particular and resulted in a resurgence of the GIS mapping tool for more efficient project planning and infrastructure maintenance.
- Stormwater infrastructure assessment – began a preliminary effort using our High School intern to map all pipes entering the City’s stormwater manholes. Worked with DPW Superintendent to develop a plan for annual inspection and maintenance by City DPW crews.
- Overseeing the Bidding, Contracting and Construction of the \$13M Public Works and Parks Facility – expected completion spring 2025.

Airport Improvements

- Airport Master Plan –Phase 2 contract signed expected 2025.

Planning/Development:

- Continue navigating the WDNR requirements on the Lorman Facility cleanup
- Designed and bid the construction of infrastructure for the Banker Rd development, including three new roads. Estimated cost \$3-4M.
- 75% Complete on Construction of a new DPW Facility along with DPW Superintendent, Tom Williamson
- Created a subdivision plat for the parcels along Grove St, in anticipation of a sale yet in 2024.
- Began corridor planning study for Main St and Janesville Ave, complete in early 2025.

2025 Goals

Engineering Department (and Public Works Director)

- Work with the consultant chosen for the Classification and Compensation study to ensure that the salaries of positions within the Public Works Department are competitive enough to attract and retain high quality City employees now and in the future.

- Identify creative funding solutions for the Transportation Fund (Fund 5) in order to support additional road work in conjunction with the annual water main replacement work. Options under consideration include continued and possible increase in borrowing and special assessments.
- Complete construction of the Banker Rd Infrastructure on Hawthorne Dr, Trillium Dr, and Perimeter Road and associated agreements with the High School as well as Developers for the surrounding and adjacent lands within the Right of Way.
- Complete construction of new water main and rehab of pavement, sanitary, and storm infrastructure on McMillan St, Memorial Dr, Erick St, and possibly Cramer St.
- Begin, and perhaps complete, design on the Banker Rd relocation through the WisDOT grant and Quam Engineering, and prepare for bid in 2025
- Continue progress on a solution for the Koshkonong Estates Subdivision to create a long term sustainable plan for the land owned by the City.
- Update the City's sidewalk policy/ordinance and begin a dedicated annual maintenance program
- Complete design on the S Main St pedestrian path project and bid for construction in 2026
- Continue progress on the Lorman project with WDNR in anticipation of the 2028 removal of restrictions for redevelopment on the property.
- Continue to lobby WisDOT for progress on connecting highways including - Riverside Dr, S 3rd St, Main Street, Madison Ave, and Whitewater Ave.
- Fill key positions within the Public Works Department.

Stormwater Utility

- Complete Financial Guidelines for the Stormwater Utility
- Hire consultants to update our stormwater ordinances to better align with the TMDL
- Perform analysis of the current ERU system to move toward more equitable rates for residential properties and update commercial/industrial.
- Begin a plan to get unpaved parking areas within the City paved, and reduce our load of TSS
- Continue an inventory of the collection system and its condition

Wastewater Utility

- On-board and Mentor new Wastewater Utility Superintendent
- Complete Financial Guidelines for the Wastewater Utility
- Develop a dedicated, annual plan for Sanitary Sewer Lining
- Construct a solar array to reduce energy use at the WWTP and reduce rates for users
- Develop a real time means to share flow data among other departments, particularly as it concerns the elevation of the Rock River and its impact on plant and lift station flow
- Implement on-site backup emergency generators at the Water St lift station.

Water Utility

- Complete Financial Guidelines for the Water Utility
- Develop a Lead Service Strategy
- Continue planning for annual main replacement
- Begin planning and perhaps designing Banker Rd pressure zone and standing reservoir capacity

Public Works Operations

- Finish the DPW facility
- Implement a Stormwater Maintenance Plan
- Improve the Sanitary Sewer Cleaning Plan

Planning/Development Area:

- Complete the Main St and Janesville Ave Corridor Plans
- Continue efforts to develop the Banker Rd parcels
- Explore development at the airport utilizing the abundant federal funding available

Fort Atkinson's Vision For 2040

In the year 2040, Fort Atkinson will be a healthy, dynamic community characterized by sustainable housing, employment, entertainment, and educational opportunities. The City will have successfully integrated its unique history, culture, and values with new ideas and directions. Fort Atkinson will continue to be a distinctive community, evoking a sense of pride and belonging in those who have the fortune of living or working here.

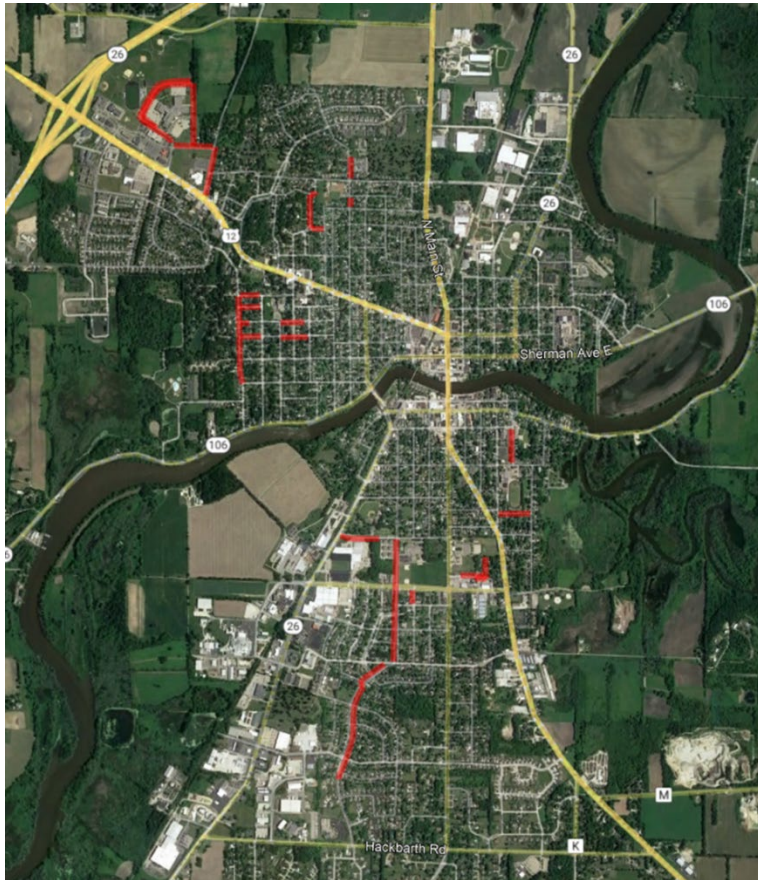
FORT ATKINSON'S VISION FOR 2040 FROM THE COMPREHENSIVE PLAN (2019)

COMPREHENSIVE PLAN

- *Re-write the City's Land Development and Division Code*
 - Completed 2022
- *Use social media and other communication forms to involve and educate more diverse communities on city processes, functions, and planning.*
 - The Public Works Department continues to utilize the Public Relations/Executive Assistant to provide information via social media, the City's website, and through press releases.
- *Concentrate time and funding on key corridors: Northeast corridor, Janesville Ave, Madison Ave (Main to Robert), Sherman Ave (Main to Robert), Whitewater Ave, Rockwell Ave*

- Northeast Corridor – Staff successfully completed the Lorman purchase and demolition (2023), completed re-development of the K-Mart site with U Haul (2023), established a TID to encourage redevelopment in this area (2023), and worked on the redevelopment of the DB Oaks property for significant improvements (2024). Fort Healthcare has made significant investment in their location on Sherman Ave with possible long term improvements to the campus beyond and to the north in 2024. Staff have had productive conversations with Fort Healthcare with respect to development of their remote parking lot and utilization of the new Schumacher Way utilities (2024).
- Janesville Ave - A corridor plan is currently underway for this area to be completed in early 2025.
- Whitewater Avenue – completed paving in 2023
- Madison Ave – (Main St to Robert St) – this corridor is awaiting a catalyst to garner the attention for possible planning and investment efforts. Anchor businesses abound, pedestrian accommodations are reasonable, facilities are aging and ripe for remodel, a softening of the corridor would help with aesthetics.
- Sherman Ave – (Main St to Robert St) – identical to the above, this corridor has additional residential density with an abrupt, but functional, commercial to residential transition.
- *Utilizing the Safe Routes to School Plan, identify and install new sidewalk facilities –*
 - A comprehensive assessment of sidewalks was performed in 2019. Areas lacking sidewalk were identified, as well as those requiring new sidewalk.
 - A TAP grant was submitted successfully in 2022 for a new pedestrian path along S Main
 - A second TAP grant to construct in-fill sidewalk around all of the City’s schools was awarded in 2024 with \$2.1M for sidewalk in-fill around schools.
- *Participate in the School District of Fort Atkinson 5-year Strategic Planning Process*
 - Staff worked with the District on the Planning Process and continues to meet quarterly with the Superintendent and Business Manager to ensure communication and build relationships.
- *Develop a new internal process to include review of the Comprehensive Plan during the annual Capital Improvement Planning Process*
 - Accomplished by this document.
- *Complete an Area Plan for downtown to analyze assets and identify specific opportunities, with a parking study included*
 - The Downtown corridor plan in 2024 will accomplish a portion of this, a parking study has not been performed
 - Additionally planning will likely occur surrounding the re-TID of the downtown district, expected in 2026
- *Move the community gardens to Jones Park and market the existing site for new residential, infill development*
 - This project moved forward in 2024, with the replacement of sanitary sewer on Maple Grant and Park St to accommodate these new lots. Lots will likely be available for sale in late 2024.
- *Purchase or integrate energy efficient and/or renewable energy sources into any new city equipment , remodeling, or new facilities.*
 - The 2024 CIP includes the addition of solar at the Wastewater Treatment Plant, a project that could have a significant impact on the over \$200K budgeted for electrical use at the plant.
- *Attempt to establish boundary agreements with all surrounding units of government – the City hopes to re-engage with the Town of Koshkonong to develop a broader agreement in 2025 or 2026.*

- *Implement new streetscaping, wayfinding, and beautification elements along Main St* – The downtown corridor plan, mentioned above will include this aspect of landscape architecture in the project.



SIDEWALK IN-FILL AREAS AROUND FORT ATKINSON SCHOOLS - A 2023 GRANT APPLICATION SOLICITED FUNDING FOR THIS PROJECT FROM WISDOT AND WAS AWARDED IN 2024.

- *Partner with Jefferson County and Fort Healthcare to increase the routes, hours, and options for transit services within the City -*
 - Transit continues to be a challenge within the City and likely requires a County level solution. Little effort has been placed in this realm because of this, but some progress has been made at the County level.
- *Adopt a new sidewalk evaluation and replacement ordinance –*
 - In 2019 the City completed a sidewalk inventory of the entire City, noting improvements and areas where sidewalks did not exist. The data was used to inform a proposal that will come before Council to amend the current ordinance which requires homeowners to repair sidewalk identified by the City, to one in which the City will no longer count damage from street trees as a City responsibility for sidewalk repair. Further, the City will adopt, with Council approval, a resident funded sidewalk program, consistent with State Code (and City past practice) for the maintenance of sidewalks.
- *Adopt a Complete Streets [Policy](#)* – Such a policy consists of the following:

Complete Streets are streets designed and operated to enable safe use and support mobility for all users. Those include people of all ages and abilities, regardless of whether they are travelling as drivers, pedestrians, bicyclists, or public transportation riders. The concept of Complete Streets encompasses many approaches to planning, designing, and operating roadways and rights of way with all users in mind to make the transportation network safer and more efficient. Complete Street policies are set at the state, regional, and local levels and are frequently supported by roadway design guidelines.

- Many decisions within the City are already following this policy. However, it is always important to officially adopt such a policy. Staff hopes to present such a policy in 2025.
- *Complete an Official Map for the City* – Completed in early 2022.

2025 CIP Projects Proposed

ENGINEERING	ANNUAL STREETS PROGRAM	\$ 920,700.00	Various roads that include the spun-cast main within the City. Asphalt is repaved and C&G replaced, sidewalk is added or in-filled when the budget allows. 2025 work to include Memorial Dr, McMillan St, Erick St, and portion of N 4th St.; Fund 5 2024 YE fund balance applied to projects.
ENGINEERING	SOUTH MAIN STREET PEDESTRIAN PATH DESIGN	\$ 25,000.00	Funded in part by a \$961K construction grant for Road/Path and Storm elements from WisDOT and \$200K from ARPA funds. Design funded wholly by the City. 2025 expenses are for design. 2026 for the net cost to Fund 5 after ARPA and Grant funding for the project.
ENGINEERING	BANKER ROAD RELOCATION	\$ 25,000.00	Design to occur in 2025, paid in full by City. Construction funded in part of by a \$1.4M WisDOT grant - portion shown here is City's responsibility following the grant, which will be borrowed. Preliminary estimate.
ENGINEERING	S. MAIN ST ASPHALT REHABILITATION	\$ 10,000.00	Funded in part by a WisDOT grant for \$710K (\$567K Fed / \$141k City), this project will rehab the road between Whitewater Ave and Rockwell Ave, including sidewalk ramp upgrades, C&G improvements and new pavement. Design will begin in late 2024 and continue into 2025. Construction Estimate based on preliminary grant application. Sunset 2030. Assumes Commonwealth grant is transferred in to the project. City portion shown.
ENGINEERING	RIVERSIDE DR DESIGN	\$ 15,000.00	State will pay for all storm, C&G, sidewalk and road improvements. They will NOT pay for any paths, water main replacement and sanitary sewer improvements. Estimate is for the City portion of paths, parking areas, and misc items not covered by the state. Design continues, begun in June 2020, the City has paid all of their \$50K commitment toward the design estimate. Another SMA is likely in 2025, thus the \$15K placeholder.
ENGINEERING	BANKER ROAD DESIGN & INFRASTRUCTURE	\$ 3,200,000.00	Borrowing for phase 1 of Banker Road development - design and construction of infrastructure: Hawthorne Dr, Trillium Dr, perimeter road A and partial B
ENGINEERING	RECTANGULAR RAPID FLASHING BEACONS (RRFBs)	\$ 45,000.00	Janesville Ave and Main St Corridor planning efforts resulted in recommendations for 3 immediate safety needs: RRFBs at Janesville Avenue and Jones Park; North Water Street and Main Street; and South Water Street and Main Street. ARPA funding proposed with match by FAF.



A PORTION OF THE BIKE TRAIL IS SEEN NEAR THE WASTEWATER TREATMENT PLANT

The total amount of General Fund expenditures for the Public Works category proposed with the 2025 Operating Budget is \$2,507,609, which represents a 3.24% increase from the 2025 Operating Budget.

The following pages include the line item expenditure accounts for the 2025 Public Works category within the General Fund.

SECTION F - 2025 General Fund Expenditures

City of Fort Atkinson
2025 Operating Budget
Public Works Expenditures

BUDGET LINE ITEM		2022		2023		2024		2024 YTD		2024		2025		VARIANCE		COMMENTS
ACCOUNT NO	DESCRIPTION	ACTUAL		ACTUAL		BUDGET		08/31/2024		ESTIMATE		PROPOSED		2025-2024		
PUBLIC WORKS - OPERATIONS (Formerly Garage; Street Name Signs; Water Patrol)																
01-54-5412-0100	PW OPERATIONS-Salaries	\$	94,866.36	\$	96,621.02	\$	105,000.00	\$	82,396.82	\$	115,000.00	\$	115,000.00	\$	10,000	Alloc & 3% inc
01-54-5412-0600	PW OPERATIONS-Supplies	\$	15,327.12	\$	13,818.50	\$	20,000.00	\$	12,320.42	\$	17,750.00	\$	20,000.00	\$	-	PW Supplies
01-54-5412-0900	PW OPERATIONS-Telephone	\$	451.00	\$	264.22	\$	600.00	\$	273.79	\$	275.00	\$	600.00	\$	-	
01-54-5412-1000	PW OPERATIONS-Elec/Water/Storm	\$	20,046.24	\$	20,586.31	\$	20,000.00	\$	13,581.93	\$	20,000.00	\$	20,000.00	\$	-	
01-54-5412-1100	PW OPERATIONS-Natural Gas	\$	23,362.31	\$	20,472.48	\$	25,000.00	\$	11,464.76	\$	19,850.00	\$	25,000.00	\$	-	
01-54-5412-1200	PW OPERATIONS-Conference	\$	189.00	\$	30.00	\$	1,000.00	\$	594.00	\$	1,000.00	\$	1,500.00	\$	500	Add Conf Attend
01-54-5412-1400	PW OPERATIONS-Tools	\$	2,217.44	\$	4,101.70	\$	4,600.00	\$	860.67	\$	4,200.00	\$	4,600.00	\$	-	
01-54-5412-1500	PW OPERATIONS-Building Maint	\$	24,487.76	\$	11,751.58	\$	20,000.00	\$	4,489.78	\$	8,250.00	\$	20,000.00	\$	-	
01-54-5412-1600	PW OPERATIONS-Safety Program	\$	1,838.86	\$	1,421.52	\$	7,500.00	\$	3,209.60	\$	3,785.00	\$	7,500.00	\$	-	
01-54-5412-1700	PW OPERATIONS-Safety Supplies	\$	5,281.43	\$	4,538.43	\$	6,000.00	\$	2,757.11	\$	6,000.00	\$	6,000.00	\$	-	
01-54-5436-0600	ST.NAME SIGNS-Supplies	\$	-	\$	-	\$	-	\$	(1,206.04)	\$	-	\$	-	\$	-	Supplies moved
PUBLIC WORKS - OPERATIONS TOTALS		\$	188,068	\$	173,606	\$	209,700	\$	130,743	\$	196,110	\$	220,200	\$	10,500	

SECTION F - 2025 General Fund Expenditures

City of Fort Atkinson
2025 Operating Budget
Public Works Expenditures

BUDGET LINE ITEM		2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD 08/31/2024	2024 ESTIMATE	2025 PROPOSED	VARIANCE 2025-2024	COMMENTS
ACCOUNT NO	DESCRIPTION								
ENGINEERING									
01-54-5421-0100	ENG-Salaries	\$ 59,656.12	\$ 59,868.70	\$ 64,000.00	\$ 29,450.71	\$ 48,000.00	\$ 73,000.00	\$ 9,000	Alloc & 3% inc; City Eng
01-54-5421-0400	ENG-Salaries Intern	\$ 1,575.30	\$ 1,639.28	\$ 2,000.00	\$ 4,801.40	\$ 4,801.40	\$ 2,000.00	\$ -	HS Intern hired
01-54-5421-0600	ENG-Supplies	\$ 3,553.33	\$ 3,865.87	\$ 3,000.00	\$ 2,720.13	\$ 3,000.00	\$ 3,000.00	\$ -	
01-54-5421-0700	ENG-Survey Supplies	\$ 251.57	\$ 235.34	\$ 300.00	\$ 130.61	\$ 240.00	\$ 245.00	\$ (55)	
01-54-5421-0900	ENG-Telephone/Fiber	\$ 138.99	\$ 39.20	\$ 100.00	\$ 530.01	\$ 708.00	\$ 710.00	\$ 610	Fiber
01-54-5421-1000	ENG-Conference Exp	\$ 268.00	\$ 30.00	\$ 1,000.00	\$ -	\$ 1,000.00	\$ 1,000.00	\$ -	
01-54-5421-1200	ENG-Membership Dues	\$ 81.60	\$ -	\$ 250.00	\$ -	\$ 250.00	\$ 250.00	\$ -	
01-54-5421-1600	ENG-Consultant Serv	\$ 5,965.54	\$ -	\$ 5,000.00	\$ -	\$ 5,000.00	\$ 5,000.00	\$ -	
01-54-5421-1700	ENG-Software Licenses	\$ 3,060.37	\$ 2,287.72	\$ 2,300.00	\$ 1,337.22	\$ 1,337.22	\$ 1,500.00	\$ (800)	
ENGINEERING TOTALS		\$ 74,551	\$ 67,966	\$ 77,950	\$ 38,970	\$ 64,337	\$ 86,705	\$ 8,755	

SECTION F - 2025 General Fund Expenditures

City of Fort Atkinson
2025 Operating Budget
Public Works Expenditures

BUDGET LINE ITEM		2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD 08/31/2024	2024 ESTIMATE	2025 PROPOSED	VARIANCE 2025-2024	COMMENTS
ACCOUNT NO	DESCRIPTION								
STREET MAINTENANCE (Formerly St. Maint; Street Permit Repairs; Curb & Gutter; Sidewalk)									
01-54-5431-0100	STREET MAINTENANCE-Salaries	\$ 119,123.49	\$ 112,006.91	\$ 110,000.00	\$ 71,161.82	\$ 108,300.00	\$ 119,000.00	\$ 9,000	Alloc & 3% inc
01-54-5431-0600	STREET MAINTENANCE-Supplies	\$ 44,595.45	\$ 23,881.92	\$ 40,000.00	\$ 4,153.01	\$ 40,000.00	\$ 40,000.00	\$ -	
01-54-5432-0600	STREET PERMIT REPAIRS-Supplies	\$ 18,719.30	\$ 21,621.62	\$ 12,000.00	\$ 20,208.76	\$ 20,000.00	\$ 20,000.00	\$ 8,000	Water main breaks
01-54-5433-0600	CURB & GUTTER-Supplies	\$ 4,508.43	\$ -	\$ 4,200.00	\$ 21.79	\$ 4,200.00	\$ 4,200.00	\$ -	
01-54-5444-0600	SIDEWALKS-Supplies	\$ 21,949.07	\$ -	\$ 13,750.00	\$ 10,000.00	\$ 13,750.00	\$ 14,000.00	\$ 250	
STREET MAINTENANCE TOTALS		\$ 208,896	\$ 157,510	\$ 179,950	\$ 105,545	\$ 186,250	\$ 197,200	\$ 17,250	
STREET MACHINERY									
01-54-5411-0100	ST MACH-Salaries	\$ 99,595.16	\$ 84,429.17	\$ 85,000.00	\$ 53,853.93	\$ 85,000.00	\$ 94,000.00	\$ 9,000	
01-54-5411-0600	ST MACH-Supplies	\$ 71,394.55	\$ 97,072.06	\$ 85,000.00	\$ 34,108.23	\$ 85,000.00	\$ 85,000.00	\$ -	
01-54-5411-0900	ST MACH-Radio Maint	\$ 697.66	\$ 1,183.89	\$ 2,000.00	\$ 663.36	\$ 2,000.00	\$ 2,000.00	\$ -	
01-54-5411-1000	ST MACH-Fleet Ins	\$ 12,270.11	\$ 13,060.88	\$ 18,500.00	\$ 15,537.00	\$ 15,537.00	\$ 17,000.00	\$ (1,500)	
01-54-5411-1100	ST MACH-Gas & Oil	\$ 100,367.60	\$ 77,860.36	\$ 92,000.00	\$ 29,996.20	\$ 90,000.00	\$ 92,000.00	\$ -	
STREET MACHINERY TOTALS		\$ 284,325	\$ 273,606	\$ 282,500	\$ 134,159	\$ 277,537	\$ 290,000	\$ 7,500	

SECTION F - 2025 General Fund Expenditures

City of Fort Atkinson
2025 Operating Budget
Public Works Expenditures

BUDGET LINE ITEM		2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD 08/31/2024	2024 ESTIMATE	2025 PROPOSED	VARIANCE 2025-2024	COMMENTS
ACCOUNT NO	DESCRIPTION								
SNOW AND ICE REMOVAL									
01-54-5435-0100	SNOW & ICE-Salaries	\$ 134,812.00	\$ 117,284.83	\$ 115,000.00	\$ 74,848.67	\$ 115,000.00	\$ 129,000.00	\$ 14,000	Alloc & 3% inc
01-54-5435-0600	SNOW & ICE-Supplies	\$ 15,725.32	\$ 15,059.96	\$ 13,500.00	\$ 11,412.08	\$ 13,500.00	\$ 15,000.00	\$ 1,500	
01-54-5435-0700	SNOW & ICE-Sand-Salt	\$ 57,361.36	\$ 59,026.79	\$ 70,000.00	\$ 44,751.48	\$ 53,000.00	\$ 65,000.00	\$ (5,000)	
SNOW AND ICE TOTALS		\$ 207,899	\$ 191,372	\$ 198,500	\$ 131,012	\$ 181,500	\$ 209,000	\$ 10,500	
TRAFFIC CONTROL									
01-54-5441-0100	TRAFFIC CTRL-Salaries	\$ 36,895.74	\$ 32,338.92	\$ 30,000.00	\$ 19,270.96	\$ 30,500.00	\$ 30,000.00	\$ -	- Change in allocation
01-54-5441-0600	TRAFFIC CTRL-Supplies	\$ 18,954.26	\$ 20,670.38	\$ 26,200.00	\$ 6,323.07	\$ 26,200.00	\$ 26,200.00	\$ -	- St Name Sign Supp
01-54-5441-0700	TRAFFIC CTRL-Long Line Paintin	\$ 38,343.30	\$ -	\$ 8,500.00	\$ -	\$ 8,500.00	\$ 8,500.00	\$ -	-
01-54-5441-1000	TRAFFIC CTRL-Electricity	\$ 20,138.85	\$ 20,039.62	\$ 23,000.00	\$ 13,516.13	\$ 23,000.00	\$ 23,000.00	\$ -	-
TRAFFIC CONTROL TOTALS		\$ 114,332	\$ 73,049	\$ 87,700	\$ 39,110	\$ 88,200	\$ 87,700	\$ -	
STREET LIGHTING									
01-54-5442-0100	ST.LIGHTING-Salaries	\$ 7,278.01	\$ 14,303.26	\$ 15,000.00	\$ 7,684.11	\$ 15,000.00	\$ 12,000.00	\$ (3,000)	
01-54-5442-0600	ST.LIGHTING-Supplies	\$ 3,891.68	\$ 3,237.70	\$ 5,000.00	\$ (252.59)	\$ 5,000.00	\$ 5,000.00	\$ -	
01-54-5442-1000	ST.LIGHTING-Electricity	\$ 266,588.67	\$ 286,871.36	\$ 285,000.00	\$ 194,068.07	\$ 290,000.00	\$ 290,000.00	\$ 5,000	Electricity for St Lights
STREET LIGHTING TOTALS		\$ 277,758	\$ 304,412	\$ 305,000	\$ 201,500	\$ 310,000	\$ 307,000	\$ 2,000	
PARKING LOT									
01-54-5452-0100	PARKING LOT-Salaries	\$ 3,335.07	\$ 5,337.43	\$ 6,500.00	\$ 3,485.01	\$ 6,500.00	\$ 7,100.00	\$ 600	
01-54-5452-0600	PARKING LOT-Supplies	\$ 2,442.84	\$ 2,442.84	\$ 2,500.00	\$ 1,934.56	\$ 2,500.00	\$ 2,500.00	\$ -	
PARKING LOT TOTALS		\$ 5,778	\$ 7,780	\$ 9,000	\$ 5,420	\$ 9,000	\$ 9,600	\$ 600	

SECTION F - 2025 General Fund Expenditures

**City of Fort Atkinson
2025 Operating Budget
Public Works Expenditures**

BUDGET LINE ITEM		2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD 08/31/2024	2024 ESTIMATE	2025 PROPOSED	VARIANCE 2025-2024	COMMENTS
ACCOUNT NO	DESCRIPTION								
RECYCLING/REFUSE									
01-54-5471-0100	RECYCLE/REFUSE-Contractor	\$ 548,708.94	\$ 573,210.17	\$ 595,125.00	\$ 398,377.42	\$ 595,125.00	\$ 607,027.50	\$ 11,903	CPI Contract Inc
01-54-5471-0500	RECYCLE/REFUSE-Compost Site	\$ 39,036.75	\$ 35,240.00	\$ 29,500.00	\$ 38,451.45	\$ 45,500.00	\$ 29,500.00	\$ -	Alloc & 3% inc
01-54-5471-0700	RECYCLE/REFUSE-Sanitary Lndfl	\$ 158,345.10	\$ 171,016.24	\$ 175,991.40	\$ 135,578.85	\$ 175,000.00	\$ 179,511.23	\$ 3,520	CPI Contract Inc
RECYCLING/REFUSE TOTALS		\$ 746,091	\$ 779,466	\$ 800,616	\$ 572,408	\$ 815,625	\$ 816,039	\$ 15,422	
PUBLIC WORKS BENEFITS									
01-54-5490-6500	SS / MEDICARE EMPLOYER	\$ -	\$ 38,671.05	\$ 50,000.00	\$ 25,552.07	\$ 45,000.00	\$ 47,000.00	\$ (3,000)	All benefits
01-54-5490-7000	WI RETIREMENT EMPLOYER	\$ -	\$ 34,828.40	\$ 45,000.00	\$ 23,013.58	\$ 38,000.00	\$ 45,000.00	\$ -	moved here 2022
01-54-5490-7500	HEALTH-DENT INSUR EMPLOYER	\$ -	\$ 135,834.54	\$ 180,000.00	\$ 97,718.92	\$ 135,000.00	\$ 189,000.00	\$ 9,000	Allocated to Utilities
01-54-5490-8000	DENTAL INSURANCE EMPLOYER	\$ -	\$ 10,125.34	\$ -	\$ -	\$ -	\$ -	\$ -	Included w/ Health
01-54-5490-8500	LIFE INSURANCE EMPLOYER	\$ -	\$ 241.81	\$ 400.00	\$ 196.28	\$ 300.00	\$ 365.00	\$ (35)	
01-54-5490-9000	LONGEVITY	\$ -	\$ 2,275.00	\$ 2,625.00	\$ -	\$ 2,625.00	\$ 2,800.00	\$ 175	
PUBLIC WORKS BENEFITS TOTALS		\$ -	\$ 221,976	\$ 278,025	\$ 146,481	\$ 220,925	\$ 284,165	\$ 6,140	
TOTAL PUBLIC WORKS EXPENDITURES		\$ 2,107,697	\$ 2,250,744	\$ 2,428,941	\$ 1,505,347	\$ 2,349,484	\$ 2,507,609	\$ 78,667	



MERRILEE AND DANA OF THE HOARD MUSEUM ARE SEEN AT THE TOP OF THE HISTORIC 1901 WATER TOWER.

CULTURE AND RECREATION

Museum

The Hoard Historical Museum's mission is to preserve, protect, and promote the history and culture of Fort Atkinson and the surrounding area. This mission statement guides the actions of the museum in all that it does.

The museum is a community and regional asset. The museum is flexible, serving in a variety of capacities to all its stakeholders and users. Its primary function is to tell the story of Fort Atkinson's history which dates back more than 10,000 years. On average, 15,000 - 20,000 visitors a year visit the museum to explore its exhibits. The museum draws visitors to Fort Atkinson and serves as a tourism asset for the area. The museum has visitors from Fort Atkinson, other Wisconsin towns, other states, and countries from around the world.

The museum also serves as community center. It hosts public and private events such as piano recitals, art shows, family gatherings, meetings held by community organizations, and more. Each year, the museum sponsors programs, speakers, workshops, and more for the public. Many local residents are frequent users of the museum since they visit the museum 10 or more times

a year. Of the "frequent users," the most common are young families with children under the age of 16.

Staffing at the Museum is a blend of City of Fort Atkinson employees and Fort Atkinson Historical Society employees. Full time City employees Merrilee Lee (Director/Curator) and Dana Bertelsen (Assistant Director) continued in their roles. Fort Atkinson Historical Society employees include: Doug Richter (Maintenance Manager, 24 hours/week) who performed general maintenance duties throughout the year; Cheryl Rezabek (Volunteer Coordinator, 18 hours/week) who coordinated the details required to support the Museum's volunteer corps; Beverly Dahl (11 hours/week), Linda Ager (10 hours/week), and Brandon Thornton (10 hours/week) who all worked as Operations Assistants helping with events, programs, tours, promotion, retail sales, and room rental use. Maddy Tabor, Collections Manager (12 hours/week historical society employee) assists the Director/Curator with maintaining the collection.

The Museum's 200+ volunteers contributed a total of 3,666 hours of service in 2023 for an average of 305 hours per month. From helping at events to researching topics in the archives to weeding the gardens, the museum's volunteers help with it all.

The Hoard Historical Museum complex contains an 1841 house and an 1864 house with additions plus oversees the 1901 Historic Water Tower. Due to the ages of these buildings and the number of visitors who walk through them each year, the museum remains diligent

with the care and maintenance of the facilities. Any issue must be dealt with as quickly as possible; minor issues can quickly become larger issues.

Community Networking:

The Hoard Historical Museum strives to form many partnerships with other community organizations and/or businesses. Currently, the museum has working partnerships with the following organizations:



THE FOSTER HOUSE IS SEEN. TOURS ARE PROVIDED ON SATURDAYS DURING THE SUMMER.

AAUW	Fort Atkinson Community Foundation
Abendroth Water Conditioning	Fort Atkinson Kiwanis
Animal Clinic of Fort Atkinson	Fort Atkinson Rotary Club
Badger Bank	Fort Atkinson Woman's Club
BASE	Fort Community Credit Union
BKS Dental	Fort HealthCare/ Fort HEALTHY
Black Hawk Artists	Hometown Pharmacy
Blodgett Garden Center	Kessenich-Tesmer Design
Business & Tax Systems, LLC	Jonas Office Supply
Café Carpe	Jones Dairy Farm
Daley Painting and Decorating, INC	JM Carpets
DAR	Lions Club
Day Insurance	MBE CPAs
Fort Atkinson Chamber of Commerce	PremierBank
	School District of Fort Atkinson
	St. Peter's Episcopal Church
	Tuesday Club
	Unity Project
	W&A Distribution Services, LLC
	W.D. Hoard & Sons

2024 Accomplishments

In the year 2024, the museum continued to offer public programming while also being open to museum visitors who traveled from a wide-variety of locations to visit the museum and Fort Atkinson.



THE COW PARADE ORGANIZED BY THE HOARD HISTORICAL MUSEUM IS SEEN ON JULY 4.

The museum continued to host public programs for all ages. This year marked the 10th anniversary of the popular “Dairy Day at the MOOseum” event held in June in recognition of the importance of dairy in our region’s past and present. The long-standing 62nd Mary Hoard Art Show, which is open to artists from kindergarten to adult and the 46th Ice Cream Social on July 4th programs were both held again this year. The programs attract new and returning visitors of all ages to the museum while also fulfilling the museum’s mission.

The museum opened both the Historic 1901 Water Tower and the 1841 Foster House to public tours for the June-October season. Both are open on the first Saturday of the month from 10 a.m.- noon and are free to visit but donations are appreciated. In 2023, museum staff added living history/hands-on activities to the Foster House open houses which replicate activities that the Foster family would have done in their home, such as cooking, spinning wool, and more.

The museum again provided walking and biking tours of historic downtown Fort Atkinson while also hosting garden education programs as well.

All programs and events demonstrate the museum’s commitment to providing the community with activities designed to provide an outlet for entertainment and education, and to maintain the museum’s status as an asset to the community.

The museum has experienced an increase in daily visitation this year. To encourage this trend, the museum has focused its advertising budget on a larger regional audience while continuing to advertise to local visitors as well. It has explored out-of-region options for marketing and will continue to do so next year. This advertising not only promotes the Hoard Historical Museum but also the city of Fort Atkinson as a destination.

2025 Goals

- Programming:
 - Continue to expand the museum’s programming to include new museum audiences as well as more diverse audiences
 - Explore options to grow current programs

- Volunteers:
 - Continuing to grow the volunteer corps to assist with the museum’s outreach and programming
 - Continue to use the volunteer corps to help with museum functions, from programming to collections/archival work
- Facilities:
 - Maintain the museum’s facilities and continue to use the facility to support the museum’s mission and outreach
- Employees:
 - Hire an education consultant (Fort Atkinson Historical Society employee)
- Collections:
 - Continue to inventory and manage the museum’s collections
- Outreach and marketing:
 - The museum will be exploring more regional and out-of-region options for marketing. Outreach for local and regional museum users will be a major focus as the museum will continue to focus on reaching out to new and familiar museum-users.
- Exhibits:
 - Create and update interior exhibits to “refresh” the museum
 - Begin to explore options for adding new exhibits to the museum



VOLUNTEERS SCOOP ICE CREAM AT THE 4TH OF JULY ICE CREAM SOCIAL AT THE HOARD MUSEUM.

The museum’s role in the **Comprehensive Plan** is found primarily in the “Cultural Resources” section:

Cultural Resources:

1. *Work with property owners and the Historic Preservation Commission to ensure the long-term preservation of historically and culturally significant buildings and sites.*
2. *Collaborate on events and attractions that celebrate the City’s culture and bring visitors to the community.*
3. *Develop a marketing strategy around the City’s assets and leverage that branding to attract new residents and tourists*

To accomplish these actions, the museum will do the following:

- 1. Continue to collaborate with Historic Preservation Commission and assisting property owners to help preserve historic and culturally significant buildings and sites. The museum will continue to help locate the answers to questions regarding our area’s constructed history.
- 2. The museum will continue to hosts and co-host events designed to draw visitors to the community as well as celebrate the community’s culture.
- 3. As the museum explores its marketing options, it will also include marketing the museum and Fort Atkinson as a visitor destination but also as a desirable location to live.

Timeframes:

In 2025, the museum’s goal of exploring and furthering its marketing aligns with the Comprehensive Plan. However, this initiative will not end in 2025 and will continue indefinitely. The museum should always be exploring marketing options.

The other sections of the Comprehensive Plan are also on-going initiatives for the museum. There is no defined plan of work for these initiatives; instead they are a part of all that the museum does and plans to accomplish.

2025 CIP Projects Proposed

MUSEUM	ELEVATOR REPAIR WORK	\$ 95,000.00	Replace the main elevator controller and electronic component. Components have been obsolete for 10+ years.
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THE FORT ATKINSON PARKS AND RECREATION TEAM IS SEEN ON CITY HALL SELFIE DAY IN AUGUST.

Dwight Foster Public Library

See Section P (fund 15) for information on the Dwight Foster Public Library.

Parks and Recreation

Fort Atkinson Parks and Recreation Department is dedicated to improving the quality of life for all citizens by providing the best possible recreation programs, special events, facilities, and services that encourage lifelong learning, fitness, and fun.

The Department has nine full-time employees and approximately 150 part time employees. Full time employees include Recreation, Parks, and Senior Center staff. Part-time employees include seasonal mowers, cityscape, and parks maintenance staff, Aquatic Center staff, sports camp instructors, fitness instructors, adult and youth sport umpires and referees, custodians, and dance instructors.

The Department consists of a Recreation Office with three full time staff (Parks and Recreation Director, Recreation Supervisor, and Program Coordinator/Admin Assistant), five full

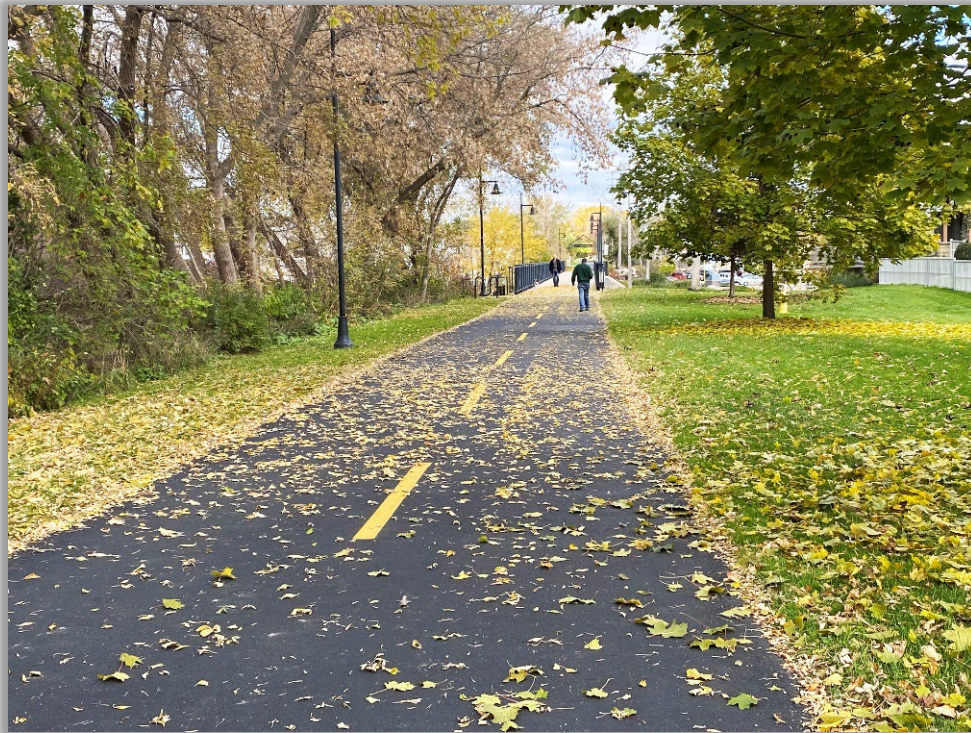
time Parks Staff, a Senior Center with one full time Senior Center Director, and a Family Aquatic Center.

The Recreation Dept. offers adult and youth programming such as sports camps and sports leagues, a large dance program, a teen center, and family programming and events such as holiday decorating contests and World of Wheels.

The Parks Dept. oversees maintenance of 15 parks within the City, the Riverwalk, and the Cityscape (i.e. flower hanging baskets). Maintenance includes mowing and weed trimming, caring for trees, addressing vandalism, cleaning all shelters in preparation for facility rentals and special events, emptying trash cans, picking up litter, addressing plumbing issues in park restrooms, designing and constructing for projects, restoration, and more.

The Senior Center provides social, nutritional, instructional, and leisure activities and opportunities for the citizens. The Center serves as a nutrition site staffed by Jefferson County and features programs such as painting, knitting and crochet, quilting, computers, movies, puzzles, fitness classes, line dancing, card games, trips and more.

The Fort Atkinson Aquatic Center is open to residents and non-residents from the first week in June to the end of August. The Aquatic Center features a 175-foot water slide, large shade umbrellas, zero depth shallow water entry, six-lane pool, three toddler slides, diving boards, and a concession stand.



THE GLACIAL RIVER TRAIL IS MAINTAINED BY THE PARKS AND RECREATION DEPARTMENT AND IS SEEN ABOVE IN THE FALL.

2024 Accomplishments

- Attendance at the Aquatic Center was very strong for the 2024 season with a total of 28,138 visitors. The center was open 68 out of the 77 available days, with a total of 10,480 visitors in June, 12,106 in July and 5,394 in August.
- Staff purchased a Robotic Pool Vacuum using ARPA Funds. Not only did this help fill a vacant position but it is anticipated to reduce operating costs by roughly \$3,907 annually.
- The new pool heater was installed in early August of the 2024 season. The new heater will not only be more reliable but also more efficient, leading to additional cost savings at the Aquatic Center.
- In April, city council approved the construction of a new Haumerson's pond accessory building. Construction will take place in 2024, with anticipated completion in late Spring of 2025. The new garage and concessions building was identified in our 2023-28 Comprehensive Outdoor Recreation Plan.
- A new World War II Monument will be installed at McCoy Park thanks to the support of a very generous donor. The targeted completion date is November 11, 2024.
- All seasonal staff positions for Parks and Cityscapes were filled this year. The department had an amazing group of workers and received many compliments about how well the parks and cityscape features look throughout the community.

- The Parks Department successfully implemented a new Ballfield and Diamond Drag maintenance training program. This program is a requirement for all user groups prior to their use of the city-owned machinery. Staff trained 28 coaches for the 2024 season.
- All lamp light fixtures at Barrie Park have officially been converted to LED bulbs. This transition was made over the past several years using funds within the general Parks Maintenance budget.

- Staff implemented a new Ultimate Frisbee program over the month of June. The program started with just a few participants but has grown in numbers and interest even after its conclusion. Interest in this new program has prompted additional Ultimate Frisbee program offerings to be included in the 2024-25 Fall/Winter Program guide.
- The Mainstreet Dance Studio hosted its annual recital at the Young Auditorium on the UW-Whitewater campus. Three hundred eight participants danced on stage, including 91 dads, who danced with their children during the show. There were over 1,600 family members and friends in the audience at the recitals on Friday and Sunday. The show on Sunday saw an almost sell-out of the 1,250-seat Young Auditorium.
- Pickleball continues to be a very popular activity for adults in Fort Atkinson. Recreation staff ran two Introduction to Pickleball classes over the summer, with a total of 40 participants in attendance.
- The Senior Center broke attendance records for the months of May and June 2024. In May, the center welcomed 1,527 visitors, and in June, an additional 1,307.
- The Senior Center has broken attendance records for May and June 2024. In May, they welcomed 1,527 visitors, and in June, an additional 1,307.
- One of the staff goals was to build awareness of the Senior Center and provide a welcoming environment. This year, staff implemented a system of mailing new visitors who attend the Senior Center for the first time. The program is called “Thanks for Stopping In.”
- The first official “Spring Clean Up Day” took place on April 21. A group of volunteers and staff worked hard to clean up the outside campus of the center, continuing their goal of creating an attractive and welcoming environment for our citizens.
- Senior Center Director Chris Nye was elected to the positions of Sponsor Coordinator and Awards Coordinator for the Wisconsin Association of Senior Centers in 2024.

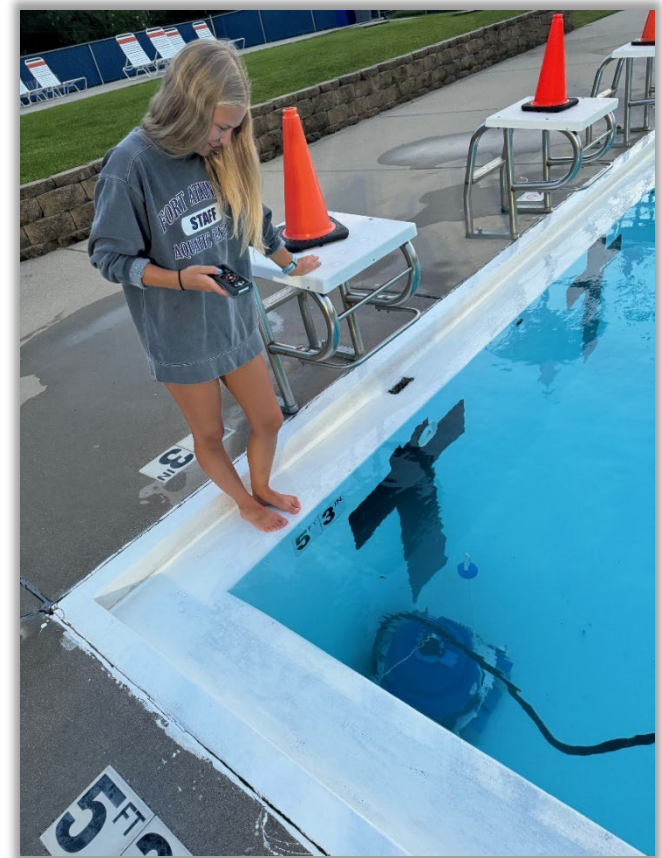


THE PARKS AND RECREATION DEPARTMENT TEAM IS SEEN ABOVE ACCEPTING RECOGNITION OF PARKS AND RECREATION MONTH IN JULY.

2025 Goals:

- To increase the utilization of the GIS system within the parks to accurately catalog the many features, amenities, assets, within the parks system. With the goal of documenting all features, amenities, assets, and other pertinent elements.
- To implement a new work order system for parks maintenance duties and tasks. By developing a tracking system designed specifically for managing park maintenance activities and priorities.

- To evaluate programming needs with what is currently being offered in the community and by offering new programs. By assessing the relevance of current community program and identifying opportunities for introducing new program ideas.
- Conduct more in-person outreach with the senior center staff. Increasing the awareness of the center also collecting data on potential new programming opportunities. By increasing the engagement with the senior center staff through direct, face-to-face interactions in public. Raise awareness about the senior center's offerings and gather valuable feedback on potential new programs that could benefit the senior community.
- To develop Department Service Categories to better align like programs and services to the appropriate funding source. By conducting workshops with the staff and the Parks and Recreation Advisory Board to develop an appropriate pricing strategy based on the agreed upon Service Categories.
- To engage more with the community through regular social media posts and up to date information on-line. By staying current with program media and promptly creating engaging posts. With a goal of posting a minimum of 3-5 times a week and including a variety of information about the department's offerings and parks. Along with conducting routine checks of department's website for accuracy.
- To develop user agreements with the various organizations and agencies that utilize the City's Parks and Recreation Facilities. By developing these agreements, the goal is to formalize the understanding of the roles and responsibilities of each group that fosters a strong relationship of cooperation.
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LAUREN LESCHIER IS SEEN OPERATING "SQUEEGEE" THE NEW ROBOTIC POOL CLEANER THIS SUMMER.

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- To develop user agreements with the various organizations and agencies that utilize the City's Parks and Recreation Facilities. By developing these agreements, the goal is to formalize the understanding of the roles and responsibilities of each group that fosters a strong relationship of cooperation.

2025 CIP Projects Proposed

AQUATIC CENTER	MECHANICAL REPAIRS & SHOWER REPLACEMENT	\$ 32,000.00	Replace a total of four 34-year old showers, replace water heaters, repair 34 year old mechanisms, hot water mixer.
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PARKS	ROCK RIVER PARK COURT/LOT	\$ 21,000.00	Five year repair schedule for Rock River Park basketball court and parking lot.
PARKS	PARK RESTROOM REPAIR/REPLACE	\$ 15,000.00	Replace counters, damaged partitions/doors, fixtures and plumbing as budget allows.
PARKS	FORD F150 PICKUP	\$ 43,500.00	Replace 2003 F150 pickup (22 years old) due to rocker panel, cab corners and box rusting.

SENIOR CENTER	PRINTER REPLACEMENT	\$ 1,200.00	Replace printer/copier.
SENIOR CENTER	CARPET REPLACEMENT	\$ 6,500.00	Board room carpet replacement.

COMPREHENSIVE PLAN

- One of the goals in the City's Comprehensive Plan is to "maintain and preserve existing facilities, effectively plan for future facilities that serve all residents, enhance opportunities for recreational tourism, and preserve the environmental integrity of the community." The Parks and Recreation Department will continue to identify achievable facility updates listed within the CORP.
- By reevaluating the existing program offering and events the Parks and Recreation Department can adjust the focus of programming to better serve some of the disadvantaged members of the community. This is mentioned in the City's Comprehensive plan as a recommendation to "Provide a diversity of park types and recreational amenities to serve the needs of all City residents and visitors." This is an ongoing goal to create more diverse programming and events.

The total amount of General Fund expenditures for the Culture and Recreation category proposed with the 2025 Operating Budget is \$1,644,735, which represents a 1.07% increase over 2024.

The following pages include the line item expenditure accounts for the 2025 Culture and Recreation category within the General Fund.

SECTION F - 2025 General Fund Expenditures

City of Fort Atkinson
2025 Operating Budget
Culture and Recreation Expenditures

BUDGET LINE ITEM		2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD 08/31/2024	2024 ESTIMATE	2025 PROPOSED	VARIANCE 2025-2024	COMMENTS
ACCOUNT NO	DESCRIPTION								
MUSEUM									
01-55-5512-0100	MUSEUM-Salaries/Director	\$ 63,980.77	\$ 73,999.25	\$ 65,300.00	\$ 50,394.32	\$ 65,300.00	\$ 66,900.00	\$ 1,600	Alloc to Hist Soc
01-55-5512-0200	MUSEUM-Salaries/Assnt Director	\$ 47,154.91	\$ 52,821.58	\$ 54,600.00	\$ 35,569.17	\$ 54,600.00	\$ 56,100.00	\$ 1,500	3% increase
01-55-5512-0600	MUSEUM-Supplies	\$ 5,055.23	\$ 4,340.69	\$ 6,000.00	\$ 3,801.51	\$ 6,000.00	\$ 5,500.00	\$ (500)	
01-55-5512-0700	MUSEUM-Historic Pres Comm	\$ 1,200.00	\$ 1,200.00	\$ 1,200.00	\$ 1,200.00	\$ 1,200.00	\$ 1,200.00	\$ -	
01-55-5512-0900	MUSEUM-Telephone/Fiber	\$ 595.44	\$ 503.68	\$ 500.00	\$ 842.93	\$ 1,245.00	\$ 1,245.00	\$ 745	Fiber/Internet
01-55-5512-1000	MUSEUM-Electric/Water/Storm	\$ 24,679.47	\$ 25,283.39	\$ 22,000.00	\$ 15,921.01	\$ 22,000.00	\$ 23,000.00	\$ 1,000	
01-55-5512-1100	MUSEUM-Natural Gas	\$ 11,483.80	\$ 8,463.49	\$ 10,000.00	\$ 4,852.91	\$ 10,000.00	\$ 10,000.00	\$ -	
01-55-5512-1200	MUSEUM-Repairs/Maint	\$ 13,098.24	\$ 15,185.93	\$ 10,000.00	\$ 6,040.53	\$ 12,000.00	\$ 12,000.00	\$ 2,000	
01-55-5512-1300	MUSEUM-Insurance	\$ 6,028.00	\$ 6,398.00	\$ 6,500.00	\$ 6,089.00	\$ 6,089.00	\$ 6,300.00	\$ (200)	
MUSEUM TOTALS		\$ 173,276	\$ 188,196	\$ 176,100	\$ 124,711	\$ 178,434	\$ 182,245	\$ 6,145	

SECTION F - 2025 General Fund Expenditures

City of Fort Atkinson
2025 Operating Budget
Culture and Recreation Expenditures

BUDGET LINE ITEM		2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD 08/31/2024	2024 ESTIMATE	2025 PROPOSED	VARIANCE 2025-2024	COMMENTS
ACCOUNT NO	DESCRIPTION								
CITY LIBRARY EXPENDITURES (See Fund 15)									
15-55-5511-0100	LIBRARY-Salaries F-Time	\$ 261,899.23	\$ 279,684.69	\$ -	\$ -	\$ -	\$ -	\$ -	All expenditures
15-55-5511-0200	LIBRARY-Salaries P-Time	\$ 63,498.19	\$ 63,897.84	\$ -	\$ -	\$ -	\$ -	\$ -	moved to sep. fund
15-55-5511-0300	LIBRARY-Salaries Janitor	\$ 9,202.80	\$ 8,713.17	\$ -	\$ -	\$ -	\$ -	\$ -	FUND 15
15-55-5511-0600	LIBRARY-Supplies	\$ 8,063.70	\$ 10,113.30	\$ -	\$ -	\$ -	\$ -	\$ -	
15-55-5511-0700	LIBRARY-Postage	\$ 850.80	\$ 5,541.80	\$ -	\$ -	\$ -	\$ -	\$ -	
15-55-5511-0800	LIBRARY-Insurance	\$ 6,255.00	\$ 6,638.00	\$ -	\$ -	\$ -	\$ -	\$ -	
15-55-5511-0900	LIBRARY-Telephone	\$ 644.76	\$ 399.57	\$ -	\$ -	\$ -	\$ -	\$ -	
15-55-5511-1000	LIBRARY-Electricity and Water	\$ 38,189.93	\$ 36,684.52	\$ -	\$ -	\$ -	\$ -	\$ -	
15-55-5511-1100	LIBRARY-Natural Gas	\$ 15,418.25	\$ 9,332.46	\$ -	\$ -	\$ -	\$ -	\$ -	
15-55-5511-1200	LIBRARY-Maint. & Repairs	\$ 16,690.66	\$ 14,534.55	\$ -	\$ -	\$ -	\$ -	\$ -	
15-55-5511-1300	LIBRARY-Books	\$ 4,128.26	\$ 4,591.24	\$ -	\$ -	\$ -	\$ -	\$ -	
15-55-5511-1400	LIBRARY-Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
15-55-5511-1500	LIBRARY-Periodicals	\$ 839.39	\$ 828.76	\$ -	\$ -	\$ -	\$ -	\$ -	
15-55-5511-1600	LIBRARY-A.V.	\$ -	\$ 347.53	\$ -	\$ -	\$ -	\$ -	\$ -	
15-55-5511-1700	LIBRARY-Summer Reading Prograr	\$ 200.00	\$ 483.14	\$ -	\$ -	\$ -	\$ -	\$ -	
15-55-5511-1800	LIBRARY-Continuing Ed & Travel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
15-55-5511-1900	LIBRARY-Information Sourc/Serv	\$ 5,957.94	\$ 5,396.74	\$ -	\$ -	\$ -	\$ -	\$ -	
15-55-5511-2500	LIBRARY-Benefits	\$ 126,631.74	\$ 140,308.69	\$ -	\$ -	\$ -	\$ -	\$ -	
LIBRARY EXPENDITURES - TOTAL		\$ 558,471	\$ 587,496	\$ -	\$ -	\$ -	\$ -	\$ -	

SECTION F - 2025 General Fund Expenditures

**City of Fort Atkinson
2025 Operating Budget
Culture and Recreation Expenditures**

BUDGET LINE ITEM		2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD 08/31/2024	2024 ESTIMATE	2025 PROPOSED	VARIANCE 2025-2024	COMMENTS
ACCOUNT NO	DESCRIPTION								
YOUTH CENTER									
01-55-5513-0100	YOUTH CTR-Salaries F-Time	\$ 28,811.11	\$ 29,953.64	\$ 30,900.00	\$ 20,237.30	\$ 31,120.00	\$ 32,391.00	\$ 1,491	3% wage increase
01-55-5513-0200	YOUTH CTR-Salaries P-Time	\$ 18,559.41	\$ 23,762.00	\$ 30,000.00	\$ 18,476.99	\$ 25,000.00	\$ 30,000.00	\$ -	Min \$10/hr; 3%
01-55-5513-0300	YOUTH CTR-Salaries Custodian	\$ 1,093.81	\$ 2,887.63	\$ 3,250.00	\$ 1,847.78	\$ 3,000.00	\$ 3,250.00	\$ -	Wage increase
01-55-5513-0600	YOUTH CTR-Supplies	\$ 3,697.28	\$ 3,450.13	\$ 3,700.00	\$ 1,480.07	\$ 3,700.00	\$ 3,700.00	\$ -	
01-55-5513-1200	YOUTH CTR-Seminars	\$ 508.00	\$ 697.00	\$ 750.00	\$ 500.00	\$ 750.00	\$ 750.00	\$ -	
01-55-5513-1400	YOUTH CTR-Programming	\$ 1,175.57	\$ 1,061.68	\$ 1,200.00	\$ 186.83	\$ 1,200.00	\$ 1,200.00	\$ -	
YOUTH CENTER TOTALS		\$ 53,845	\$ 61,812	\$ 69,800	\$ 42,729	\$ 64,770	\$ 71,291	\$ 1,491	
SENIOR CENTER									
01-55-5516-0100	SR CENTER-Salaries Director	\$ 50,808.32	\$ 52,821.60	\$ 54,590.00	\$ 35,569.17	\$ 54,600.00	\$ 56,100.00	\$ 1,510	3% wage increase
01-55-5516-0200	SR CENTER-Salaries-Part-Time	\$ 13,333.50	\$ 15,209.00	\$ 16,900.00	\$ 10,852.44	\$ 16,900.00	\$ 16,900.00	\$ -	Min \$10/hr; 3%
01-55-5516-0500	SR CENTER-Repairs	\$ 5,405.18	\$ 4,011.87	\$ 6,000.00	\$ 2,726.84	\$ 6,000.00	\$ 6,000.00	\$ -	
01-55-5516-0600	SR CENTER-Supplies	\$ 4,181.85	\$ 6,577.01	\$ 5,000.00	\$ 3,199.28	\$ 5,500.00	\$ 5,500.00	\$ 500	
01-55-5516-0900	SR CENTER-Telephone/Fiber	\$ 397.07	\$ 126.60	\$ 695.00	\$ 529.38	\$ 695.00	\$ 706.00	\$ 11	Fiber
01-55-5516-1000	SR CENTER-Electric/Water/Storm	\$ 7,360.08	\$ 7,622.96	\$ 7,600.00	\$ 3,993.64	\$ 7,600.00	\$ 7,600.00	\$ -	
01-55-5516-1100	SR CENTER-Natural Gas	\$ 2,244.42	\$ 1,740.42	\$ 3,000.00	\$ 1,077.00	\$ 3,000.00	\$ 3,000.00	\$ -	
01-55-5516-1200	SR CENTER-Seminars	\$ 553.38	\$ 456.01	\$ 400.00	\$ 398.24	\$ 400.00	\$ 400.00	\$ -	
01-55-5516-1400	SR CENTER-Programming	\$ 2,120.00	\$ 1,775.00	\$ 2,000.00	\$ 755.00	\$ 2,000.00	\$ 2,000.00	\$ -	
01-55-5516-1500	SR CENTER-Van	\$ 757.65	\$ 679.44	\$ -	\$ -	\$ -	\$ -	\$ -	Carryover PY Balance
SENIOR CENTER TOTALS		\$ 87,161	\$ 91,020	\$ 96,185	\$ 59,101	\$ 96,695	\$ 98,206	\$ 2,021	

SECTION F - 2025 General Fund Expenditures

**City of Fort Atkinson
2025 Operating Budget
Culture and Recreation Expenditures**

BUDGET LINE ITEM		2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD 08/31/2024	2024 ESTIMATE	2025 PROPOSED	VARIANCE 2025-2024	COMMENTS
ACCOUNT NO	DESCRIPTION								
RECREATION									
01-55-5521-0100	REC-Salaries Director	\$ 76,742.24	\$ 81,714.90	\$ 85,700.00	\$ 60,628.76	\$ 89,950.00	\$ 89,000.00	\$ 3,300	3% wage increase
01-55-5521-0200	REC-Salaries Admin Assistant	\$ 40,009.98	\$ 42,862.14	\$ 46,100.00	\$ 28,607.70	\$ 41,000.00	\$ 47,000.00	\$ 900	3% wage increase
01-55-5521-0300	REC-Part-Time Wages	\$ 43,840.81	\$ 52,782.42	\$ 69,300.00	\$ 39,882.71	\$ 63,000.00	\$ 65,000.00	\$ (4,300)	Min \$10/hour; 3% increase
01-55-5521-0400	REC-Salaries Rec Super	\$ 28,808.99	\$ 29,951.59	\$ 31,000.00	\$ 19,048.63	\$ 31,500.00	\$ 32,391.00	\$ 1,391	3% wage increase
01-55-5521-0600	REC-Supplies	\$ 8,591.08	\$ 7,720.94	\$ 9,000.00	\$ 5,003.98	\$ 9,000.00	\$ 8,700.00	\$ (300)	Fiber
01-55-5521-0900	REC-Telephone/Fiber	\$ 590.61	\$ 336.40	\$ 600.00	\$ 608.78	\$ 600.00	\$ 900.00	\$ 300	Fiber
01-55-5521-1000	REC-Conference Exp	\$ 1,237.97	\$ 1,758.14	\$ 1,850.00	\$ 450.00	\$ 1,850.00	\$ 1,850.00	\$ -	
01-55-5521-1200	REC-Equip/Supplies	\$ 30,709.76	\$ 37,761.90	\$ 38,000.00	\$ 19,070.28	\$ 38,000.00	\$ 38,000.00	\$ -	
01-55-5521-1300	REC-Band Shell Mntnc	\$ 2,810.98	\$ 1,898.99	\$ 3,000.00	\$ -	\$ 3,000.00	\$ 3,000.00	\$ -	Barrie Pk Band Shell Maint
01-55-5521-1400	REC-Vehicle Allow.	\$ 840.00	\$ 840.00	\$ 840.00	\$ 560.00	\$ 840.00	\$ 840.00	\$ -	
RECREATION TOTALS		\$ 234,182	\$ 257,627	\$ 285,390	\$ 173,861	\$ 278,740	\$ 286,681	\$ 1,291	
AQUATIC CENTER									
01-55-5523-0100	AQUATIC CTR-Salaries F-Time	\$ 15,103.96	\$ 12,956.82	\$ 17,000.00	\$ 8,964.96	\$ 13,900.00	\$ 16,400.00	\$ (600)	3% wage
01-55-5523-0200	AQUATIC CTR-Salaries P-Time	\$ 118,821.38	\$ 132,819.47	\$ 148,500.00	\$ 120,037.63	\$ 138,000.00	\$ 145,000.00	\$ (3,500)	Min \$10/hour; 3% increase
01-55-5523-0600	AQUATIC CTR-Supplies/Maint	\$ 32,797.77	\$ 38,358.17	\$ 39,200.00	\$ 35,375.27	\$ 39,200.00	\$ 39,200.00	\$ -	
01-55-5523-0700	AQUATIC CTR-Staff Training	\$ 376.47	\$ 444.98	\$ 500.00	\$ 275.00	\$ 500.00	\$ 500.00	\$ -	
01-55-5523-0800	AQUATIC CTR-Concessn Supplies	\$ 38,986.96	\$ 52,421.20	\$ 40,000.00	\$ 39,505.25	\$ 42,500.00	\$ 40,000.00	\$ -	
01-55-5523-0900	AQUATIC CTR-Telephone	\$ 190.25	\$ 219.49	\$ 250.00	\$ 156.10	\$ 250.00	\$ 250.00	\$ -	
01-55-5523-1000	AQUATIC CTR-Electricity	\$ 9,370.45	\$ 9,188.80	\$ 12,300.00	\$ 7,252.92	\$ 12,300.00	\$ 12,300.00	\$ -	
01-55-5523-1100	AQUATIC CTR-Water/Sewer	\$ 9,059.19	\$ 9,795.14	\$ 8,000.00	\$ 5,290.40	\$ 8,000.00	\$ 8,000.00	\$ -	
01-55-5523-1200	AQUATIC CTR-Natural Gas	\$ 4,790.62	\$ 503.28	\$ 6,300.00	\$ 227.17	\$ 6,300.00	\$ 6,300.00	\$ -	
AQUATIC CENTER TOTALS		\$ 229,497	\$ 256,707	\$ 272,050	\$ 217,085	\$ 260,950	\$ 267,950	\$ (4,100)	

SECTION F - 2025 General Fund Expenditures

City of Fort Atkinson
2025 Operating Budget
Culture and Recreation Expenditures

BUDGET LINE ITEM		2022		2023		2024		2024 YTD		2024		2025		VARIANCE		COMMENTS
ACCOUNT NO	DESCRIPTION	ACTUAL		ACTUAL		BUDGET		08/31/2024		ESTIMATE		PROPOSED		2025-2024		
FESTIVALS/ART/RIVERWALK																
01-55-5534-0100	FESTIVALS/ART/RIVRWLK-Salaries	\$	24,959.44	\$	21,914.66	\$	21,700.00	\$	14,039.76	\$	21,700.00	\$	21,700.00	\$	-	Parks & PW Allocation
01-55-5534-0600	FESTIVALS/ART/RIVRWLK-Supplies	\$	11,230.56	\$	7,565.18	\$	14,200.00	\$	3,251.90	\$	8,000.00	\$	10,000.00	\$	(4,200)	
FESTIVALS/ART/RIVERWALK TOTALS		\$	36,190	\$	29,480	\$	35,900	\$	17,292	\$	29,700	\$	31,700	\$	(4,200)	
PARKS																
01-55-5541-0100	PARKS-Salaries F-Time	\$	226,212.12	\$	235,900.08	\$	241,800.00	\$	156,901.65	\$	241,600.00	\$	250,000.00	\$	8,200	3% inc.; wage alloc.
01-55-5541-0200	PARKS-Salaries P-Time	\$	34,568.67	\$	32,597.41	\$	45,840.00	\$	37,116.00	\$	45,840.00	\$	47,500.00	\$	1,660	3% PT incr
01-55-5541-0600	PARKS-Supplies	\$	27,660.68	\$	34,857.24	\$	38,125.00	\$	11,539.91	\$	38,125.00	\$	37,775.00	\$	(350)	Less Fiber
01-55-5541-0900	PARKS-Telephone/Fiber	\$	504.60	\$	373.91	\$	650.00	\$	685.48	\$	650.00	\$	1,000.00	\$	350	Phone/Fiber
01-55-5541-1000	PARKS-Elect/Water/Sewer/Storm	\$	29,613.97	\$	28,956.73	\$	30,000.00	\$	20,109.22	\$	30,000.00	\$	30,000.00	\$	-	
01-55-5541-1100	PARKS-Equipment Maint.	\$	23,405.62	\$	11,896.00	\$	14,400.00	\$	5,637.20	\$	14,400.00	\$	14,400.00	\$	-	
01-55-5541-1200	PARKS-Natural Gas-Haum Wrm Hse	\$	1,328.11	\$	1,400.71	\$	2,000.00	\$	914.49	\$	2,000.00	\$	2,000.00	\$	-	
01-55-5541-1300	PARKS-Electrical Work	\$	4,422.91	\$	5,131.26	\$	9,000.00	\$	2,024.61	\$	9,000.00	\$	2,000.00	\$	(7,000)	
01-55-5541-1500	PARKS-Car Allow/Mileage	\$	1,020.00	\$	1,020.00	\$	1,900.00	\$	722.50	\$	1,900.00	\$	1,900.00	\$	-	
01-55-5541-2000	PARKS-Conference	\$	927.00	\$	1,445.19	\$	1,500.00	\$	495.00	\$	1,500.00	\$	3,000.00	\$	1,500	
PARKS TOTALS		\$	349,664	\$	353,579	\$	385,215	\$	236,146	\$	385,015	\$	389,575	\$	4,360	

SECTION F - 2025 General Fund Expenditures

City of Fort Atkinson
2025 Operating Budget
Culture and Recreation Expenditures

BUDGET LINE ITEM		2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD 08/31/2024	2024 ESTIMATE	2025 PROPOSED	VARIANCE 2025-2024	COMMENTS
ACCOUNT NO	DESCRIPTION								
CULTURE AND RECREATION BENEFITS									
01-55-5590-6500	SS / MEDICARE EMPLOYER	\$ 63,914	\$ 70,558	\$ 75,000.00	\$ 53,637.47	\$ 75,000.00	\$ 77,250.00	\$ 2,250	All benefits
01-55-5590-7000	WI RETIREMENT EMPLOYER	\$ 38,948	\$ 43,411	\$ 45,500.00	\$ 29,549.97	\$ 45,500.00	\$ 47,000.00	\$ 1,500	moved here 2022.
01-55-5590-7500	HEALTH-DENT INSUR EMPLOYER	\$ 145,453	\$ 138,686	\$ 183,500.00	\$ 122,532.37	\$ 181,100.00	\$ 190,000.00	\$ 6,500	
01-55-5590-8000	DENTAL INSURANCE EMPLOYER	\$ 10,815	\$ 12,717	\$ -	\$ -	\$ -	\$ -	\$ -	- Included w/ Health
01-55-5590-8500	LIFE INSURANCE EMPLOYER	\$ 222	\$ 310	\$ 500.00	\$ 250.35	\$ 405.00	\$ 412.00	\$ (88)	
01-55-5590-9000	LONGEVITY	\$ 2,225	\$ 2,000	\$ 2,175.00	\$ 25.02	\$ 2,075.00	\$ 2,425.00	\$ 250	
CULTURE AND RECREATION BENEFITS TOTALS		\$ 261,577	\$ 267,683	\$ 306,675	\$ 205,995	\$ 304,080	\$ 317,087	\$ 10,412	
TOTAL CULTURE & REC EXPENDITURES		\$ 1,983,863	\$ 2,093,600	\$ 1,627,315	\$ 1,076,920	\$ 1,598,384	\$ 1,644,735	\$ 17,420	

CONSERVATION AND DEVELOPMENT

Forestry

The Forestry accounts are expenditures for the City's forestry program, which include Public Works Operators full time staff wages, supplies, trees for planting, conferences, and benefits. 2022 was the first year the City allocated a percentage of the wages and benefits of the Public Works crewpersons to this category. Note that the benefits for all staff in the Conservation and Development category have been moved to the benefits sub-heading below. In 2025, the Forestry subsection includes \$10,000 to hire an outside consultant to assist with an urban forestry plan. See the Public Works Operations narrative for more information on this plan.



Economic Development • It's Happening Here

The purpose of ThriveED/JCEDC is to foster and encourage responsible economic development activities that result in job creation, retention, increased tax base, and an improved sustainability and quality of life for the citizens of Jefferson County. Benefits of the membership in the JCEDC include assistance with local and regional business attraction and retention; administration of county-wide housing programs; and commissioning of housing and other studies. Starting in 2022, the City Manager has served as the Chairperson of JCEDC and on the Executive Committee for ThriveED, which is the private part of the public-private partnership.

Conservation and Development Benefits

The benefits in this sub-heading are the health insurance, life insurance, retirement, and social security/Medicare for the full-time City staff that work within the Conservation and Development category.

The total amount of General Fund expenditures for the Conservation and Development category proposed with the 2025 Operating Budget is \$256,270, which represents a 13.85% increase over 2024. While the increase seems large, it represents \$31,185 and is primarily due to the additional proposed urban forestry plan to be completed by outside consultants and the increase in health insurance costs.

The following pages include the line item expenditure accounts for the 2025 Conservation and Development category within the General Fund.

Economic Development

Expenditures in this sub-heading include expenses toward the City's planning consultant as well as the dues that the City contributes to Thrive ED/Jefferson County Economic Development Consortium (JCEDC), which serves as the City's Economic Development Organization (EDO). The City Manager is a voting member of the JCEDC, and dues are based on the City's population.



SECTION F - 2025 General Fund Expenditures

City of Fort Atkinson
2025 Operating Budget
Conservation and Development Expenditures

BUDGET LINE ITEM		2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD 08/31/2024	2024 ESTIMATE	2025 PROPOSED	VARIANCE 2025-2024	COMMENTS
ACCOUNT NO	DESCRIPTION								
FORESTRY									
01-56-5611-0100	FORESTRY-Salaries	\$ 135,333.47	\$ 116,330.76	\$ 130,000.00	\$ 74,163.98	\$ 114,000.00	\$ 136,000.00	\$ 6,000	3% incr; 20% PW alloc
01-56-5611-0600	FORESTRY-Supplies	\$ 6,475.40	\$ 6,614.18	\$ 7,000.00	\$ 4,798.33	\$ 7,000.00	\$ 7,000.00	\$ -	
01-56-5611-0700	FORESTRY-Trees	\$ 9,605.00	\$ 73,854.44	\$ 7,000.00	\$ 66,609.44	\$ 66,609.44	\$ 7,500.00	\$ 500	
01-56-5611-1200	FORESTRY-Conferences	\$ 1,330.00	\$ 1,668.92	\$ 2,500.00	\$ 1,994.00	\$ 2,245.00	\$ 3,000.00		
01-56-5611-1600	FORESTRY-Outside Contractors	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000.00	\$ 10,000	Urban Forestry Plan
FORESTRY TOTALS		\$ 152,744	\$ 198,468	\$ 146,500	\$ 147,566	\$ 189,854	\$ 163,500	\$ 16,500	
ECONOMIC DEVELOPMENT									
01-56-5644-0600	ECON DEV-Expenses	\$ 4,991.53	\$ 6,603.94	\$ 5,000.00	\$ 2,726.42	\$ 5,000.00	\$ 5,000.00	\$ -	
01-56-5644-0700	JCEDC DUES	\$ 18,702.00	\$ 18,874.50	\$ 19,000.00	\$ 18,753.00	\$ 18,753.00	\$ 19,000.00	\$ -	JCEDC Contract
ECONOMIC DEVELOPMENT TOTALS		\$ 23,694	\$ 25,478	\$ 24,000	\$ 21,479	\$ 23,753	\$ 24,000	\$ -	

SECTION F - 2025 General Fund Expenditures

City of Fort Atkinson
2025 Operating Budget
Conservation and Development Expenditures

BUDGET LINE ITEM		2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD 08/31/2024	2024 ESTIMATE	2025 PROPOSED	VARIANCE 2025-2024	COMMENTS	
ACCOUNT NO	DESCRIPTION									
CONSERVATION AND DEVELOPMENT BENEFITS										
01-56-5690-6500	SS / MEDICARE EMPLOYER	\$ 11,486	\$ 8,579	\$ 9,700	\$ 5,253	\$ 8,000	\$ 10,800	\$ 1,100	Benefits for Ees	
01-56-5690-7000	WI RETIREMENT EMPLOYER	\$ 9,759	\$ 7,907	\$ 8,800	\$ 5,015	\$ 7,600	\$ 9,900	\$ 1,100		
01-56-5690-7500	HEALTH-DENT INSUR EMPLOYER	\$ 44,659	\$ 30,041	\$ 36,000	\$ 21,757	\$ 32,000	\$ 48,000	\$ 12,000	Health insurance changes	
01-56-5690-8000	DENTAL INSURANCE EMPLOYER	\$ 3,317	\$ 2,403	\$ -	\$ -	\$ -		\$ -	Included w/ Health	
01-56-5690-8500	LIFE INSURANCE EMPLOYER	\$ 183	\$ 53	\$ 85	\$ 36	\$ 54	\$ 70	\$ (15)		
CONSERV AND DEVELOPMENT BENEFITS TOTALS		\$ 69,404	\$ 48,982	\$ 54,585	\$ 32,062	\$ 47,654	\$ 68,770	\$ 14,185		
TOTAL CONSERV AND DEVEL EXPENDITURES		\$ 245,841	\$ 272,929	\$ 225,085	\$ 201,107	\$ 261,261	\$ 256,270	\$ 30,685		

PUBLIC SERVICE ENTERPRISES

This category previously included the expenditure accounts associated with the Taxi program and the contingency/health insurance/utility account. The Taxi accounts have been moved to a separate fund (Section S, fund 17), and the only remaining account in this category is the contingency account. This account provides a very small amount of funding for unexpected programs, projects, or consultants in the coming year. The \$56,000 in this account represents less than 1% of the total general fund budget.

The City's use of these funds in 2023 and 2024 was primarily for Dempsey Law Firm LLP for legal costs associated with the Koshkonong Estates Subdivision lawsuit.

The total amount of General Fund expenditures for this category proposed with the 2025 Operating Budget is \$56,000, which represents a 40% increase over 2024 (\$16,000). If future funding sources allow, the goal would be to budget about 1-2% of the City's total general fund budget in this account for unforeseen programs or projects so that the City does not have to use fund balance for such unexpected expenses. The following page includes the line item expenditure account within this category.

SECTION F - 2025 General Fund Expenditures

City of Fort Atkinson
2025 Operating Budget
Public Service Enterprises

BUDGET LINE ITEM		2022	2023	2024	2024 YTD	2024	2025	VARIANCE	COMMENTS
ACCOUNT NUMBER	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	08/31/2024	ESTIMATE	PROPOSED	2025-2024	
CONTINGENCY/HEALTH INSURANCE/UTILITY									
01-57-5770-6000	CONTING HEALTH INS/UTILITY	\$ 46,548	\$ 42,084	\$ 40,000	\$ 30,501	\$ 40,000	\$ 56,000	\$ 16,000	
CONTINGENCY TOTALS		\$ 46,548	\$ 42,084	\$ 40,000	\$ 30,501	\$ 40,000	\$ 56,000	\$ 16,000	
TOTAL PUBLIC SERVICE ENTERPRISES EXPENDITURES		\$ 46,548	\$ 42,084	\$ 40,000	\$ 30,501	\$ 40,000	\$ 56,000	\$ 16,000	

SECTION G
WASTEWATER UTILITY FUND
(FUND 2)

Section G – Wastewater Utility Fund (Fund 2)

The City has owned and operated a wastewater treatment facility since the first plant opened in 1934. The original plant was located along Riverside Drive near the current South entrance to Rock River Park. This site was decommissioned when the current facility opened in 1974. The present day facility is located at 1600 Farmco Lane on the City's South side.

The facility is designed for an average of 2.7 million gallons/day (MGD), and treats about 2.2 MGD daily. It is operational 24 hours per day, every day of the year. The plant uses the Activated Sludge treatment process which uses large aerated basins to promote the growth of beneficial organisms. These organisms use the waste in the liquid as food to grow and continue their life cycle.

Upgrades completed over the decades include:

- 1981: Aerobic digester modifications, and liquid biosolids storage tank addition.
- 1981 – 1983: Sanitary sewer system updates including new lift stations, and interceptor sewer.
- 1989: Aeration tanks converted from surface mixers to fine bubble aeration.
- 1991-1993: Major upgrade, and rehabilitation of existing equipment. New aeration and digestion systems added, solids thickening and dewatering upgrades, biosolids storage pad, vehicle storage, and remodeling of the main building.
- 2003: Aeration tank modifications to promote biological uptake of phosphorus to meet new discharge limits in DNR permit.
- 2016: Centrifuge addition to improve biosolids handling process.
- 2020 – 2024: The second major upgrade to the facility including rehabilitation of most major processes. The addition of influent fine screening, and the addition of a tertiary filtration building with cloth filters. Modified and covered existing aerobic digesters.



KURT BIRKETT IS SEEN IN THE LAB AT THE WASTEWATER UTILITY.

The plant is operated by a dedicated staff of seven wastewater professionals. Staff positions start with the Utility Superintendent at the top of the tree, followed by the Plant Foreperson. There are four Technician positions including the Laboratory Technician, Maintenance Technician, Soils Technician, and Industrial Monitoring Technician/Safety Coordinator. Each of those four sub-departments also has a Specialist position, although currently only the Maintenance Specialist position is filled. There is also 1-2 part time summer staff. In 2025 we plan on hiring the Operations Special position as well.

This structure has worked well over the years for personnel to gain knowledge and experience and be ready to move up as openings occur. All Utility positions require certification as a WDNR Certified Wastewater Operator. The Technician level and above require Advanced certification, while the Specialist positions require Basic certification.

The staff is responsible for operating and maintaining the hundreds of pieces of equipment as well as monitoring our diverse industry, laboratory testing and regulatory reporting, and beneficial land application of biosolids on area farms for use as fertilizer.

At the Fort Atkinson Wastewater Treatment Plant, the staff works hard to fulfill their responsibility to:

- Effectively manage our budget
- Using current technology and research
- Safeguarding public health and the environment
- Maintaining and replacing the plant's aging infrastructure
- Planning for future growth

All of this, while sending the cleanest water possible to the Rock River to protect the local and state waters of Wisconsin.

PHASE II FACILITY UPGRADES

Delays in procuring materials pushed back the actual completion of contracted work until late fall of 2023, when the aerobic digester covers were installed. This \$15.9 project involved work to almost every area of the facility. This project's planning horizon is 20 years, which is the standard, but we are years out from the previous major upgrade and expect a similar timeline before the next major upgrade. A loan through the State of Wisconsin Clean Water Fund provided \$1.75 million in loan forgiveness to offset the phosphorous removal portion of construction costs. Sewer user rate increases were approved by the City Council on December 1, 2020, to repay the loan.

TABLE 1: FLAT CHARGES (2023-2026)					
Flat Charges	Connection Size (Meter)	2023	2024	2025	2026
	5/8"	\$ 24.20	\$ 24.93	\$ 25.68	\$ 26.45
	3/4"	\$ 24.20	\$ 24.93	\$ 25.68	\$ 26.45
	1"	\$ 39.00	\$ 40.17	\$ 41.38	\$ 42.62
	1 1/4"	\$ 51.00	\$ 52.53	\$ 54.11	\$ 55.73
	1 1/2"	\$ 63.90	\$ 65.82	\$ 67.79	\$ 69.83
	2"	\$ 93.70	\$ 96.51	\$ 99.41	\$ 102.39
	3"	\$ 133.40	\$ 137.40	\$ 141.52	\$ 145.77
	4"	\$ 163.20	\$ 168.10	\$ 173.14	\$ 178.33
	6"	\$ 262.40	\$ 270.27	\$ 278.38	\$ 286.73

Sewer user rates will be continually evaluated to ensure that revenues are sufficient to cover debt and operating expenses. The proposed 2025 rates can be seen in tables 1 and 2 in this document.

Other projects scheduled in 2025 are replacement of the roof on building #10, lift station pumps and generators, replacement of a thickening activated sludge (TAS) pump, SCBA confined space equipment replacement, collection system improvements, and the plant solar project.

The Utility continues to work on succession planning as some long-term employees near retirement. The Superintendent will retire at the end of 2024, and the Foreperson has been promoted to work with the Superintendent for several months before retirement. Staff will continue to work on planning to fill some of these roles when retirements are known so that all institutional knowledge is not lost.

The Wastewater Utility will continue to plan to meet the future needs of the City's residents and businesses. The Utility regularly updates its Facility Plan as mandated by the WDNR. The last plan was completed in 2019. A Biosolids Facility Plan Amendment is being developed in 2024-2025. This amendment is exploring the future options for biosolids treatment and disposal. It also will explore the option of partnering with neighboring communities for biosolids.

An emerging contaminant of concern is the Per-and Polyfluoroalkyl Substances (PFAS) family of chemicals. Also known as "forever chemicals" because of their persistence in the environment and difficulty in being removed and destroyed. Once in wastewater it is very

difficult and costly to remove. The best control is to keep it out of the environment. We expect required testing to be included in the next issuance of our facility discharge permit which has been delayed until mid-late 2025. The process of testing industries began in 2024.

The ongoing goal of reducing the Utility's carbon footprint is ingrained in the decision-making process at the Utility. Power usage is the majority of the footprint, but also includes chemical usage and vehicles. We have made several improvements in electrical efficiencies in the last two decades by

TABLE 2: USAGE CHARGES (2023-2026)						
Usage Charges		Units	2023	2024	2025	2026
	Domestic Sewage	\$/CCF	\$ 2.59	\$ 2.67	\$ 2.76	\$ 2.84
	Septic Tank	\$/CCF	\$ 31.16	\$ 32.09	\$ 33.05	\$ 34.04
		\$/1,000 gals per load	\$ 41.65	\$ 42.90	\$ 44.18	\$ 45.51
	Holding Tank - Residential	\$/CCF	\$ 8.92	\$ 9.19	\$ 9.46	\$ 9.75
		\$/1,000 gals per load	\$ 11.92	\$ 12.28	\$ 12.65	\$ 13.03
	Holding Tank - Commercial	\$/CCF	\$ 10.73	\$ 11.05	\$ 11.38	\$ 11.72
		\$/1,000 gals per load	\$ 14.34	\$ 14.77	\$ 15.21	\$ 15.67
	Landfill Leachate	\$/CCF	\$ 18.70	\$ 19.26	\$ 19.84	\$ 20.43
		\$/1,000 gals per load	\$ 25.00	\$ 25.75	\$ 26.52	\$ 27.32
	High-Strength Surcharge Rates					
	Flow	\$/CCF	\$ 2.59	\$ 2.67	\$ 2.76	\$ 2.84
		\$/1,000 gals	\$ 3.46	\$ 3.56	\$ 3.69	\$ 3.80
	BOD	\$/pound	\$ 0.47	\$ 0.48	\$ 0.54	\$ 0.56
	TSS	\$/pound	\$ 0.66	\$ 0.68	\$ 0.75	\$ 0.77
	Phosphorus	\$/pound	\$ 3.75	\$ 3.86	\$ 4.03	\$ 4.15
	TKN	\$/pound	\$ 1.35	\$ 1.39	\$ 1.48	\$ 1.52

*As shown in Trilogy Consulting Sewer Rate Memo, to be presented to Council 11.19.24

replacing equipment. Mainly in the aeration processes, but also in the use of higher efficiency motors and pumps.

Another option we are planning is offsetting the electrical power usage by the use of alternative power generation. The cost of solar power generation has become much more viable in the last few years because of large drop in the cost of photovoltaic (PV) cells. The estimated cost of a system that could provide as much as one third of our power usage is approximately \$1-1.5M, with a payback of less than 10 years. This project is continuing to be developed in 2024. This project would also qualify for grant funding by Wisconsin Focus on Energy program in the amount of \$50,000, and a Federal Investment Tax Credit of as much as \$533,000 depending on the size of the solar array.



ERIN SWEENEY IS SEEN GIVING A TOUR AT THE WASTEWATER UTILITY.

The continued goal is to collect, treat, and release the cleanest water possible to the ecosystem, in an environmentally sound manner, and in accordance with all local, state, and federal regulations. The Utility's staff take this responsibility sincerely, because clean water is worth it.

2025 CIP Projects Proposed

WASTEWATER	BUILDING #10 ROOF REPLACEMENT	\$ 300,000.00	Replacement of 1992 membrane roof system.
WASTEWATER	LIFT STATION PUMPS AND GENERATORS	\$ 150,000.00	Addition of generators. Replacement of pumps from 2005 and 2006.
WASTEWATER	THICKENED ACTIVATED SLUDGE	\$ 50,000.00	Replacement of 1993 TAS pump.
WASTEWATER	SCBA AND AIRLINE RESPIRATOR	\$ 19,000.00	Replacement of 2002 confined space entry equipment.
WASTEWATER	COLLECTION SYSTEM MAINTENANCE AND IMPROVEMENTS	\$ 450,000.00	Sewer collection system rehabilitation, lining, manhold repair.
WASTEWATER	SOLAR PROJECT AT TREATMENT FACILITY	\$ 1,500,000.00	Major solar project at WWTF; borrowed funds in 2024 for project. Borrowing will be paid back through WW utility.
WASTEWATER	RIVERSIDE DRIVE AND BANKER ROAD DESIGN	\$ 15,000.00	Riverside Drive and Banker Road - wastewater-related design work associated with projects to be constructed in the future. Riverside Drive - 2030; Banker Road - 2026

Line item revenue and expenditure accounts for this fund are included on the following pages.

SECTION G - WASTEWATER UTILITY FUND (FUND 2)

**City of Fort Atkinson
2025 Operating Budget
Wastewater Utility Fund Revenue Detail**

BUDGET LINE ITEM		2022 ACTUAL	2023 ACTUAL	2024	BUDGET	202 YTD 08/31/2024	2024 ESTIMATE	2025 PROPOSED	VARIANCE 2025-2024	COMMENTS
ACCOUNT NO	DESCRIPTION									
WASTEWATER CONTRIBUTED ASSETS REVENUES										
02-02-0042-1000	CONTRIB FROM OTHERS	\$ 830,351.15	\$ 330,766.04	\$ -	\$ -	\$ 29,188.71	\$ 29,189.00	\$ -	\$ -	CWFL Forgiveness
02-02-0042-1002	CONTRIB FROM CITY OR TID	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
02-02-0042-1007	STATE/FED: EMERGENCY GRANTS	\$ 43,380.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
WW CONTRIBUTED ASSETS REVENUES TOTAL		\$ 873,731	\$ 330,766	\$ -	\$ -	\$ 29,189	\$ 29,189	\$ -	\$ -	
WASTEWATER OPERATING AND MAINTENANCE REVENUES										
02-02-0062-2010	RESIDENTIAL SALES	\$ 570,140.13	\$ 573,380.94	\$ 603,374.00	\$ 389,791.69	\$ 603,400.00	\$ 621,475.22	\$ 18,101	3% incr per study	
02-02-0062-2020	COMMERCIAL SALES	\$ 140,571.16	\$ 138,647.55	\$ 145,230.00	\$ 88,792.02	\$ 140,000.00	\$ 149,586.90	\$ 4,357	3% incr per study	
02-02-0062-2030	INDUSTRIAL SALES	\$ 11,190.14	\$ 13,130.60	\$ 13,750.00	\$ 9,720.75	\$ 13,750.00	\$ 14,162.50	\$ 413	3% incr per study	
02-02-0062-2040	INDUSTRIAL SAMPLED QUARTERLY	\$ 1,676,542.16	\$ 1,835,944.86	\$ 1,479,080.00	\$ 804,697.52	\$ 1,528,080.00	\$ 1,523,452.40	\$ 44,372	3% incr per study	
02-02-0062-2050	PUBLIC AUTHORITY COMMERCIAL SAMPLED	\$ 11,919.36	\$ 14,737.28	\$ 12,500.00	\$ 8,917.80	\$ 12,500.00	\$ 12,875.00	\$ 375	3% incr per study	
02-02-0062-2060	QUARTERLY	\$ 101,583.85	\$ 110,826.96	\$ 95,000.00	\$ 55,316.28	\$ 110,000.00	\$ 97,850.00	\$ 2,850	3% incr per study	
02-02-0062-2070	MULTI FAM RESID SALES	\$ 99,773.44	\$ 100,508.35	\$ 102,794.00	\$ 61,626.27	\$ 104,000.00	\$ 105,877.82	\$ 3,084	3% incr per study	
02-02-0062-5000	OTHER SEWER SERVICE	\$ 205,309.33	\$ 202,186.68	\$ 175,000.00	\$ 122,353.67	\$ 190,000.00	\$ 180,250.00	\$ 5,250	landfill leachate	
WW OPERATING AND MAINTENANCE REVENUES		\$ 2,817,030	\$ 2,989,363	\$ 2,626,728	\$ 1,541,216	\$ 2,701,730	\$ 2,705,530	\$ 78,802		
WASTEWATER FIXED RATE REVENUES										
02-02-0063-0000	FIXED RATE CHARGES	\$ 592,503.04	\$ 727,294.18	\$ 769,925.00	\$ 500,061.72	\$ 749,000.00	\$ 793,172.76	\$ 23,248	Fixed rate incr	
02-02-0063-1000	CUSTOMERS FORFEITED DISCOUNT	\$ 8,128.52	\$ 9,992.65	\$ 8,500.00	\$ 6,334.42	\$ 8,500.00	\$ 8,500.00	\$ -		
02-02-0063-4190	INTEREST & DIVIDEND INCOME	\$ 29,739.52	\$ 150,698.66	\$ 45,222.00	\$ 86,549.79	\$ 135,000.00	\$ 90,000.00	\$ 44,778		
02-02-0063-5100	FOCUS ON ENERGY GRANT	\$ 3,318.75	\$ 5,229.50	\$ -	\$ -	\$ -	\$ -	\$ -		
02-02-0064-1000	MONITORING/TESTING REV	\$ 67,105.00	\$ 64,859.50	\$ 67,300.00	\$ 36,710.05	\$ 67,300.00	\$ 69,319.00	\$ 2,019		
WW FIXED RATE REVENUES TOTAL		\$ 700,795	\$ 958,074	\$ 890,947	\$ 629,656	\$ 959,800	\$ 960,992	\$ 70,045		
TOTAL WASTEWATER REVENUES		\$ 4,391,556	\$ 4,278,204	\$ 3,517,675	\$ 2,200,061	\$ 3,690,719	\$ 3,666,522	\$ 148,847		

SECTION G - WASTEWATER UTILITY FUND (FUND 2)

**City of Fort Atkinson
2025 Operating Budget
Wastewater Utility Fund Expenditure Detail**

BUDGET LINE ITEM		2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2023 YTD 08/31/2024	2024 ESTIMATE	2025 PROPOSED	VARIANCE 2025-2024	COMMENTS
ACCOUNT NO	DESCRIPTION								
WASTEWATER OPERATING AND MAINTENANCE EXPENDITURES									
02-82-0820-0100	LABORATORY-Wages	\$ 72,061.29	\$ 66,753.50	\$ 78,000.00	\$ 57,119.39	\$ 78,000.00	\$ 80,000.00	\$ 2,000	3% inc; Alloc
02-82-0820-0200	LIQUID PROCESSING	\$ 10,449.23	\$ 10,052.13	\$ 11,500.00	\$ 6,782.53	\$ 11,500.00	\$ 12,000.00	\$ 500	
02-82-0820-0300	SOLIDS HANDLING / HAULING	\$ 26,898.08	\$ 26,319.58	\$ 30,000.00	\$ 17,208.72	\$ 30,000.00	\$ 30,000.00	\$ -	
02-82-0820-0400	SOILS PROGRAM	\$ 10,293.81	\$ 10,231.75	\$ 12,000.00	\$ 6,806.35	\$ 12,000.00	\$ 12,000.00	\$ -	
02-82-0820-0500	GREASE SEPARATION	\$ 5,938.60	\$ 1,486.60	\$ 2,000.00	\$ 987.15	\$ 2,000.00	\$ 2,000.00	\$ -	
02-82-0820-0600	JANITORIAL	\$ -	\$ -	\$ 1,500.00	\$ -	\$ 1,500.00	\$ 1,500.00	\$ -	
02-82-0820-0700	SAFETY & TRAINING	\$ 3,934.44	\$ 3,823.83	\$ 4,400.00	\$ 2,348.93	\$ 4,400.00	\$ 4,600.00	\$ 200	
02-82-0820-1000	PUMPING POWER	\$ 359,386.25	\$ 357,616.46	\$ 400,000.00	\$ 181,922.37	\$ 350,000.00	\$ 350,000.00	\$ (50,000)	
02-82-0820-3000	CHLORINE	\$ 26,095.73	\$ 34,000.59	\$ 30,000.00	\$ 25,482.64	\$ 33,000.00	\$ 35,000.00	\$ 5,000	Higher flows 2024
02-82-0820-5000	SLUDGE CONDITIONING CHEMICALS	\$ 144,463.00	\$ 176,640.00	\$ 180,000.00	\$ 85,140.00	\$ 153,000.00	\$ 160,000.00	\$ (20,000)	New process
02-82-0820-5100	DECHLORINATION	\$ 6,000.60	\$ 8,089.95	\$ 7,400.00	\$ 5,396.55	\$ 7,400.00	\$ 7,400.00	\$ -	
02-82-0820-5200	PROCESS CHEMICALS	\$ 21,026.44	\$ 40,068.60	\$ 82,000.00	\$ 45,538.07	\$ 82,000.00	\$ 82,000.00	\$ -	
02-82-0827-2100	TRMNT/DISP SYST-Lab Supplies	\$ 8,523.88	\$ 16,340.13	\$ 11,000.00	\$ 10,259.64	\$ 11,000.00	\$ 15,000.00	\$ 4,000	
02-82-0827-2400	TRMNT/DISP SYST-Supplies Exp	\$ 7,968.81	\$ 6,608.28	\$ 7,500.00	\$ 7,044.82	\$ 8,000.00	\$ 8,000.00	\$ 500	
02-82-0828-0100	SERVICE TRUCKS-Wages	\$ 1,872.25	\$ 4,764.97	\$ 5,500.00	\$ 3,224.52	\$ 5,500.00	\$ 6,500.00	\$ 1,000	3% inc; Alloc, Mech
02-82-0828-0200	SERVICE TRUCKS-Fuel/Oil	\$ 8,858.13	\$ 7,597.87	\$ 8,500.00	\$ 3,148.42	\$ 7,500.00	\$ 8,000.00	\$ (500)	
02-82-0828-0300	SERVICE TRUCKS-Maintenance	\$ 8,088.88	\$ 9,793.98	\$ 7,200.00	\$ 11,207.06	\$ 12,000.00	\$ 9,000.00	\$ 1,800	
02-82-0828-0600	SLUDGE TRUCKS-Wages	\$ 1,792.85	\$ 3,509.60	\$ 3,500.00	\$ 1,549.90	\$ 2,000.00	\$ 4,000.00	\$ 500	3% inc; Alloc
02-82-0828-0700	SLUDGE TRUCKS-Fuel/Oil/Diesel	\$ 3,015.42	\$ 2,205.46	\$ 4,500.00	\$ 1,772.54	\$ 4,500.00	\$ 4,500.00	\$ -	
02-82-0828-0800	SLUDGE TRUCKS-Maintenance	\$ 6,447.23	\$ 3,600.53	\$ 10,000.00	\$ 3,500.53	\$ 10,000.00	\$ 10,000.00	\$ -	
02-82-0831-0100	SEWAGE SYST MAINT-Wages	\$ 16,989.05	\$ 30,625.53	\$ 35,000.00	\$ 19,648.06	\$ 33,000.00	\$ 38,000.00	\$ 3,000	3% inc; Alloc
02-82-0831-0200	OUTSIDE CONTRACTORS EMPLOYED	\$ 23,360.30	\$ 45,970.27	\$ 45,000.00	\$ 6,643.22	\$ 45,000.00	\$ 45,000.00	\$ -	
02-82-0831-0300	SEWAGE SYST MAINT-Supplies/Exp	\$ 8,497.16	\$ 85,052.02	\$ 420,000.00	\$ 3,668.54	\$ 16,000.00	\$ 16,000.00	\$ (404,000)	PW Sewer Exp
02-82-0831-0500	H2S REMOVAL CHEMICALS	\$ 11,529.92	\$ 7,049.92	\$ 13,000.00	\$ 6,520.35	\$ 13,000.00	\$ 13,000.00	\$ -	
02-82-0831-0600	SEWER LOCATES	\$ 14,511.74	\$ 14,147.92	\$ 12,000.00	\$ 4,747.59	\$ 12,000.00	\$ 12,000.00	\$ -	
02-82-0832-0100	COLLECT SYST PUMP-Wages	\$ 2,850.13	\$ 2,467.42	\$ 3,150.00	\$ 1,896.13	\$ 3,000.00	\$ 3,500.00	\$ 350	3% inc; Alloc
02-82-0832-0300	COLLECT SYST PUMP-Supplies	\$ 1,841.36	\$ 1,390.77	\$ 5,000.00	\$ 736.33	\$ 5,000.00	\$ 5,000.00	\$ -	
02-82-0833-0100	TRTMNT DSPSL EQUIP-Wages	\$ 46,793.67	\$ 47,332.34	\$ 52,000.00	\$ 31,333.26	\$ 52,000.00	\$ 54,000.00	\$ 2,000	3% inc; Alloc

SECTION G - WASTEWATER UTILITY FUND (FUND 2)

**City of Fort Atkinson
2025 Operating Budget
Wastewater Utility Fund Expenditure Detail**

BUDGET LINE ITEM		2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2023 YTD 08/31/2024	2024 ESTIMATE	2025 PROPOSED	VARIANCE 2025-2024	COMMENTS
ACCOUNT NO	DESCRIPTION								
WASTEWATER OPERATING AND MAINTENANCE EXPENDITURES (CONTINUED)									
02-82-0833-0300	TRTMNT DSPSL EQUIP-Supplies	\$ 18,097.00	\$ 67,852.81	\$ 48,000.00	\$ 31,110.13	\$ 48,000.00	\$ 48,000.00	\$ -	
02-82-0834-0100	GENERAL PLANT-Wages	\$ 93,301.37	\$ 105,326.03	\$ 95,000.00	\$ 81,497.06	\$ 115,000.00	\$ 118,000.00	\$ 23,000	3% inc; Alloc
02-82-0834-0300	GENERAL PLANT-Supplies	\$ 65,559.85	\$ 79,420.70	\$ 80,000.00	\$ 83,419.52	\$ 103,000.00	\$ 80,000.00	\$ -	
02-82-0850-0000	ADMIN & GEN-Salaries	\$ 87,400.83	\$ 89,022.92	\$ 95,000.00	\$ 54,315.21	\$ 92,000.00	\$ 98,500.00	\$ 3,500	3% inc; Alloc
02-82-0854-0100	WAGES-Vacation	\$ 13,081.53	\$ 33,583.17	\$ 25,000.00	\$ 18,241.72	\$ 25,000.00	\$ 28,000.00	\$ 3,000	Incl. in wages
02-82-0854-0200	WAGES-Holidays	\$ 12,533.43	\$ 18,053.72	\$ 13,000.00	\$ 10,558.79	\$ 13,000.00	\$ 15,000.00	\$ 2,000	Incl. in wages
02-82-0854-0300	WAGES-Sick Leave	\$ 5,202.99	\$ 8,768.06	\$ 8,000.00	\$ 9,190.82	\$ 12,000.00	\$ 12,000.00	\$ 4,000	
02-82-0854-0400	WAGES-Funeral Leave	\$ -	\$ -	\$ 600.00	\$ -	\$ 600.00	\$ 600.00	\$ -	
02-82-0854-0501	PENSION EXPENSE	\$ (34,476.00)	\$ 87,363.00	\$ -	\$ -	\$ -	\$ -	\$ -	Audit GASB Adj
02-82-0854-0601	HEALTH INS - GASB 75	\$ (1,839.00)	\$ (1,070.00)	\$ -	\$ -	\$ -	\$ -	\$ -	Audit GASB Adj
02-82-0854-0701	LIFE INS - GASB 75	\$ 14,455.00	\$ 12,593.00	\$ -	\$ -	\$ -	\$ -	\$ -	Audit GASB Adj
02-82-0854-0800	OTHER BENEFITS-LONGEVITY	\$ 9,689.84	\$ 7,240.11	\$ 3,150.00	\$ 156.27	\$ 2,681.27	\$ 2,525.00	\$ (625)	EE Alloc Bene
02-82-0854-6500	SS / MEDICARE EMPLOYER	\$ 42,859.67	\$ 47,706.23	\$ 49,000.00	\$ 32,542.21	\$ 49,000.00	\$ 52,000.00	\$ 3,000	EE Alloc Bene
02-82-0854-7000	WI RETIREMENT EMPLOYER	\$ 37,373.99	\$ 42,599.82	\$ 43,000.00	\$ 28,652.61	\$ 43,000.00	\$ 46,000.00	\$ 3,000	EE Alloc Bene
02-82-0854-7500	HEALTH-DENT INSUR EMPLOYER	\$ 136,481.45	\$ 142,826.99	\$ 180,000.00	\$ 103,533.48	\$ 175,000.00	\$ 195,000.00	\$ 15,000	EE Alloc Bene
02-82-0854-8000	DENTAL INSURANCE EMPLOYER	\$ 11,387.07	\$ 11,977.39	\$ -	\$ -	\$ -	\$ -	\$ -	Included w/ Health
02-82-0854-8500	LIFE INSURANCE EMPLOYER	\$ 769.71	\$ 866.83	\$ 1,000.00	\$ 522.92	\$ 800.00	\$ 800.00	\$ (200)	EE Alloc Bene
02-82-0855-0100	CONFERENCES	\$ 761.75	\$ 836.00	\$ 1,400.00	\$ 680.14	\$ 1,400.00	\$ 5,000.00	\$ 3,600	Conf, Training
02-82-0855-0200	SCHOOL-Training Costs	\$ 1,356.94	\$ 3,160.12	\$ 3,500.00	\$ 1,178.91	\$ 3,500.00	\$ 5,000.00	\$ 1,500	Conf, Training
02-82-0855-0300	SCHOOL-Labor	\$ 3,600.32	\$ 3,506.30	\$ 4,000.00	\$ 2,358.88	\$ 4,000.00	\$ -	\$ (4,000)	Wage Alloc
02-82-0856-0200	OTHER SUPPLIES & EXPENSE	\$ 19,656.02	\$ 19,022.50	\$ 21,000.00	\$ 16,600.95	\$ 21,000.00	\$ 21,000.00	\$ -	
02-82-0858-4030	REPLACEMENT EXPENSE	\$ 869,108.00	\$ 959,785.00	\$ 350,000.00	\$ -	\$ 350,000.00	\$ 780,000.00	\$ 430,000	Infra Replace
02-82-0858-4270	INTEREST ON LONG TERM DEBT	\$ 124,829.14	\$ 192,570.81	\$ 25,000.00	\$ -	\$ 10,000.00	\$ 2,000.00	\$ (23,000)	Int on CW
02-82-0858-4280	AMORT OF DEBT DISC	\$ 281.00	\$ 428.00	\$ 400.00	\$ 457.00	\$ 457.00	\$ 343.00	\$ (57)	
02-82-0858-4290	ISSUANCE COSTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	PRINCIPAL DEBT PAYMENTS	\$ 144,212.00	\$ 129,047.00	\$ 357,117.16	\$ 357,117.16	\$ 357,117.16	\$ 305,000.00	\$ (52,117)	No CWFL
WW O & M EXPENDITURES - TOTAL		\$ 2,535,172	\$ 3,086,027	\$ 2,884,817	\$ 1,383,767	\$ 2,430,855	\$ 2,842,768	\$ (42,049)	

SECTION G - WASTEWATER UTILITY FUND (FUND 2)

**City of Fort Atkinson
2025 Operating Budget
Wastewater Utility Fund Expenditure Detail**

BUDGET LINE ITEM		2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2023 YTD 08/31/2024	2024 ESTIMATE	2025 PROPOSED	VARIANCE 2025-2024	COMMENTS	
ACCOUNT NO	DESCRIPTION									
WASTEWATER INDUSTRIAL MONITORING EXPENDITURES										
02-86-0866-0100	INDUSTRIAL MONITORING-Wages	\$ 43,780.60	\$ 39,164.25	\$ 44,000.00	\$ 23,547.33	\$ 40,000.00	\$ 46,000.00	\$ 2,000	3% inc; Alloc	
02-86-0866-0250	INDUSTRIAL MONITORING-Benefits	\$ 14,813.48	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
02-86-0866-0600	INDUSTRIAL MONITORING-Supplies	\$ 996.00	\$ -	\$ 2,500.00	\$ 1,075.00	\$ 2,500.00	\$ 2,500.00	\$ -		
02-86-0866-0800	INDUSTRIAL MONITORING-Lab Supp	\$ 1,280.00	\$ 1,350.00	\$ 2,000.00	\$ 1,149.00	\$ 2,200.00	\$ 2,500.00	\$ 500		
WW INDUST. MON. EXPENDITURES - TOTAL		\$ 60,870	\$ 40,514	\$ 48,500	\$ 25,771	\$ 44,700	\$ 51,000	\$ 2,500		
WASTEWATER FIXED RATE EXPENDITURES										
02-87-0871-0000	PUMPING POWER	\$ 38,422.92	\$ 38,058.82	\$ 40,000.00	\$ 18,781.65	\$ 38,000.00	\$ 40,000.00	\$ -		
02-87-0872-0100	TELEPHONE	\$ 931.68	\$ 617.88	\$ 700.00	\$ 313.47	\$ 700.00	\$ 700.00	\$ -		
02-87-0872-0200	NATURAL GAS	\$ 39,155.69	\$ 32,696.65	\$ 39,000.00	\$ 13,264.02	\$ 34,000.00	\$ 39,000.00	\$ -		
02-87-0873-0100	BILLING/COLLECT/ACCTG - Supply	\$ 94,755.45	\$ 110,785.55	\$ 125,000.00	\$ 107,483.75	\$ 125,000.00	\$ 125,000.00	\$ -		
02-87-0873-0200	UNCOLLECTIBLE ACCOUNTS	\$ 0.34	\$ 1.48	\$ 400.00	\$ 8.19	\$ 400.00	\$ 400.00	\$ -		
02-87-0874-0100	ADMIN-GENERAL-Salaries	\$ 81,581.38	\$ 88,544.13	\$ 92,000.00	\$ 62,378.46	\$ 92,000.00	\$ 98,000.00	\$ 6,000	3% inc; Alloc	
02-87-0874-0200	ADMIN-GENERAL-Office Supplies	\$ 4,122.96	\$ 2,126.84	\$ 5,200.00	\$ 1,400.98	\$ 5,200.00	\$ 5,200.00	\$ -		
02-87-0874-0300	MONITORING-TESTING LABOR	\$ 1,443.44	\$ 5,058.92	\$ 6,100.00	\$ 3,285.27	\$ 6,100.00	\$ 6,100.00	\$ -		
02-87-0875-0100	ACCOUNTING	\$ 7,038.00	\$ 8,523.75	\$ 9,000.00	\$ 7,434.52	\$ 15,000.00	\$ 11,000.00	\$ 2,000		
02-87-0875-0200	COLLECTION SYSTEM PLANNING	\$ 19,144.17	\$ 20,251.49	\$ 21,500.00	\$ 13,381.89	\$ 21,500.00	\$ 21,500.00	\$ -	3% inc; Alloc	
02-87-0875-0300	ENGINEERING-Salaries	\$ 19,415.17	\$ 27,074.71	\$ 40,000.00	\$ 14,546.29	\$ 35,000.00	\$ 40,000.00	\$ -	3% inc; Alloc	
02-87-0875-0400	SOILS OUTSIDE LAB SERVICE	\$ 3,797.30	\$ 2,471.26	\$ 3,000.00	\$ 1,441.64	\$ 3,000.00	\$ 3,000.00	\$ -		
02-87-0875-0500	INSURANCE EXPENSE	\$ 59,444.32	\$ 61,649.39	\$ 60,000.00	\$ 64,839.91	\$ 65,000.00	\$ 65,000.00	\$ 5,000	Ins Increase	
WW FIXED RATE EXPENDITURES - TOTAL		\$ 369,253	\$ 397,861	\$ 441,900	\$ 308,560	\$ 440,900	\$ 454,900	\$ 13,000		

SECTION G - WASTEWATER UTILITY FUND (FUND 2)

**City of Fort Atkinson
2025 Operating Budget
Wastewater Utility Fund Expenditure Detail**

BUDGET LINE ITEM		2022	2023	2024	2024 YTD	2024	2025	VARIANCE	COMMENTS
ACCOUNT NO	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	08/31/2024	ESTIMATE	PROPOSED	2025-2024	
WASTEWATER CAPITAL EXPENDITURES (SEE CIP FOR DETAILS)									
	MAIN REPLACEMENT	\$ -	\$ -	\$ 600,000	\$ 150,999	\$ 432,000	\$ -	\$ (600,000)	Incl. const. funds
	FLOORING REPLACEMENT	\$ -	\$ -	\$ 35,000	\$ -	\$ 35,000	\$ -	\$ (35,000)	
	BOILER HEATING SYSTEM	\$ -	\$ -	\$ 165,000	\$ -	\$ 117,032	\$ -	\$ (165,000)	PO Appr.
	GRIT REMOVAL	\$ -	\$ -	\$ 215,000	\$ -	\$ 182,815	\$ -	\$ (215,000)	PO Appr.
	BUILDING #10 ROOF REPLACEMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 300,000	\$ 300,000	
	SOLAR PROJECT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	- Borrowing, 2025
	LIFT STATION GENERATOR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150,000	\$ 150,000	Sherman/Water
	RIVERSIDE DR (HWY106) & BANKER								Hwy 106/River &
	RD DESIGN	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,000	\$ 15,000	Banker Rd
	THICKENED SLUDGE PUMP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000	\$ 50,000	
	SCBA & RESPIRATOR SYSTEM	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 19,000	\$ 19,000	
	WW REPLACE/REHAB	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 450,000	\$ 450,000	Rd Construct
WW CAPITAL EXPENDITURES - TOTAL		\$ -	\$ -	\$ 1,015,000	\$ 150,999	\$ 766,847	\$ 984,000	\$ (31,000)	
TOTAL WASTEWATER EXPENDITURES		\$ 2,965,295	\$ 3,524,402	\$ 4,390,217	\$ 1,869,097	\$ 3,683,302	\$ 4,332,668	\$ (57,549)	
NET (REVENUE-EXPENDITURES)		\$ 1,426,261	\$ 753,802	\$ (872,542)	\$ 330,963	\$ 7,417	\$ (666,146)		

SECTION H
WATER UTILITY FUND
(FUND 3)

Section H – Water Utility Fund (Fund 3)



THE NEWEST SECTION OF MURAL IS SEEN ON THE WATER UTILITY BUILDING DOWNTOWN.

The Fort Atkinson Water Utility provides a safe and reliable source of water to all members of the community in the most efficient and cost-effective way possible. The Utility has five full-time team members, a superintendent, a foreperson and three utility technicians. The Water Utility is responsible for numerous daily tasks including monitoring the operations of the City's five wells, two water towers, and two reservoirs. Staff tests for chlorine, fluoride, and bacteria levels in the water to ensure that it is safe for consumption. Staff also perform all the maintenance on the city's 72 miles of water main and maintain 600 fire hydrants, 959 mainline valves, 6,325 service valves, and locating all the city's infrastructure whenever there is a locate called into Diggers Hotline. These are only a sample of the tasks the Water Utility is responsible for daily to ensure that all our customers can count on a safe and reliable water source.

Water Utility personnel respond to emergencies constantly in all types of weather, day or night.

Due to this year's favorable spring weather, projects were able to get an early start on the third year of the city's water main replacement program, using the funds accrued from the 2021 conventional rate increase. This program annualized which water mains were in the greatest need of repair by looking at the age of the main, number of breaks, hydraulic performance, location, and customer impact.

Team members continue to build and expand the GIS system, making it a valued tool now for all city departments to use, giving them the ability to integrate and manage their inventory and assets.

Department staff are in the final stage of completing a DNR/EPA mandated Lead line service inventory due in mid-October of 2024. Staff continues to exchange water meters throughout the year, keeping this program current with the PSC regulations. 2024 CIP budget included a new truck, and the City Council authorized the purchase of a Ford Lighting Electric truck.

In 2025, staff will be working with contractors in for the fourth year of the main replacement program. Staff is also looking forward to the infrastructure buildout of the new Banker Road area development.

The comprehensive plan speaks of providing a reliable, cost-effective, and efficient supply of public utilities. Another key item the plan speaks of is for both the city and its residents to be cognizant of its water consumption and the long-term quality of the surrounding aquifers, both items are in line with the goals the Water Utility strives for every year.



KORADO LUFTA IS SEEN IN AUGUST PAINTING A FIRE HYDRANT ON MAIN STREET.

LEAD SERVICES

The City is complying with the Federal LCRR – Lead and Copper Rule Revisions - implemented in 2021 requiring all water utilities to begin documenting the presence of lead and copper services and the potential for these materials to be present within drinking water. One of the milestones of the 2021 rule is that by November 2024, a map of service material types be available to the public, and customers notified by mail, if they have a service that falls into any of the categories noted below, lead, galvanized, or unknown. This map, and detailed information is available on our website under the [Water Utility Department page](#).

	COPPER	DUCTILE IRON	GALVANIZED	LEAD	PLASTIC	UNKNOWN
CITY SIDE MATERIAL	3824	130	5	285	181	208
HOMEOWNER SIDE MATERIAL	2919	42	264	30	90	1276

The City of Fort Atkinson has monitored lead within our water system since 1992. Monitoring has consistently indicated that although we have lead services present in the Utility, it is not at actionable levels within the water provided to customers. Regardless, the City has removed lead services when the opportunity arose (scheduled main replacement, service failure etc). Moving forward, and to take advantage of state and federal funds to assist, the City will be developing a proactive approach in 2025 to the removal of lead, or suspected lead, services within our distribution system.

2025 CIP Projects Proposed

WATER	WELL SECURITY	\$ 3,500.00	Security on wells per DNR. Cameras, window bars.
WATER	TRANSFERS, SWITCHES, GENERATOR	\$ 30,000.00	Utility transfer switches at 4 locations
WATER	VFDS AT MAIN STATION	\$ 16,000.00	Install (1) VFD on booster pump at main station. Provides cost savings and operations.
WATER	1-12" WATER METERS	\$ 38,000.00	Standard capital outlay; industrial, commercial meters, and well meters
WATER	MCC PANELS	\$ 40,000.00	Replace 35 rd old elec equipment at Main
WATER	5/8" WATER METERS	\$ 45,000.00	Yearly meter replacements per PSC
WATER	WELL GENERATOR	\$ 185,000.00	Critical back up power for wells 3,5,6,7
WATER	HYDRANTS AND SERVICES	\$ 235,000.00	Annual hydrants and services replacement associated with annual water main replacement program.
WATER	S MAIN STREET PED PATH DESIGN	\$ 35,000.00	WisDOT grant does not pay for water main portion of the project. Design funded wholly by the City. City's portion for design in 2025 and construction in 2026. Includes main replacement and associated service coupling and hydrant relocation between Rockwell and Sunset Ave.
WATER	BANKER ROAD DESIGN & INFRASTRUCTURE	\$ 45,000.00	Design to occur in 2025, paid in full by City. Construction funded in part of by a \$1.4M WisDOT grant - for road and storm elements only. Water estimate is preliminary based on LF and unit costs. Will require large transmission main. 2025 Costs are for water portion of the design. 2026 is for construction portion. Funding to be provided by expected borrowing.
WATER	RIVERSIDE DRIVE DESIGN	\$ 25,000.00	Water portion of design work for Riverside Drive/Hwy 106 Project to be constructed in 2030.
WATER	MAIN REPLACEMENT	\$ 722,000.00	Annual water main replacement.

Line item revenue and expenditure accounts for this fund are included on the following pages.

SECTION H - WATER UTILITY FUND (FUND 3)

**City of Fort Atkinson
2025 Operating Budget
Water Utility Fund Revenue Detail**

BUDGET LINE ITEM		2022	2023	2024	2024 YTD	2024	2025	VARIANCE	COMMENTS
ACCOUNT NO	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	08/31/2024	ESTIMATE	PROPOSED	2025-2024	
WATER NON-OPERATING REVENUES									
03-03-0041-9000	INTEREST & DIVIDEND INCOME	\$ 3,980.00	\$ 39,795.95	\$ 25,000.00	\$ 35,688.78	\$ 53,000.00	\$ 30,000.00	\$ 5,000	
WATER NON-OPERATING REVENUES TOTAL		\$ 3,980	\$ 39,796	\$ 25,000	\$ 35,689	\$ 53,000	\$ 30,000	\$ 5,000	
WATER NON-OPERATING CONTRIBUTIONS									
03-03-0042-1000	CONTRIB FROM OTHERS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
03-03-0042-1007	STATE/FED: EMERGENCY GRANTS	\$ 459,824.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
WATER NON-OP CONTRA REVENUES TOTAL		\$ 459,824	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
WATER OPERATING REVENUES									
03-03-0046-0000	BULK & HYDRANT WATER SALES	\$ 4,275.96	\$ 18,163.78	\$ 15,000.00	\$ 5,888.16	\$ 10,000.00	\$ 12,000.00	\$ (3,000)	
03-03-0046-1100	RESIDENTIAL SALES	\$ 1,237,738.11	\$ 1,271,100.46	\$ 1,287,500.00	\$ 811,784.21	\$ 1,287,500.00	\$ 1,287,500.00	\$ -	
03-03-0046-1200	COMMERCIAL SALES	\$ 238,829.91	\$ 246,060.67	\$ 240,000.00	\$ 160,139.94	\$ 240,000.00	\$ 240,000.00	\$ -	
03-03-0046-1300	INDUSTRIAL SALES	\$ 528,666.03	\$ 593,900.52	\$ 555,000.00	\$ 404,038.42	\$ 555,000.00	\$ 555,000.00	\$ -	
03-03-0046-1400	PUBLIC SALES	\$ 30,338.15	\$ 31,982.22	\$ 26,000.00	\$ 17,430.52	\$ 26,000.00	\$ 26,000.00	\$ -	
03-03-0046-1500	MULTI FAM RES SALES	\$ 110,661.80	\$ 110,525.70	\$ 118,000.00	\$ 68,387.19	\$ 118,000.00	\$ 118,000.00	\$ -	
03-03-0046-2000	PRIVATE FIRE PROTECTION SERV	\$ 88,498.00	\$ 88,433.73	\$ 85,000.00	\$ 58,976.72	\$ 85,000.00	\$ 85,000.00	\$ -	
03-03-0046-3000	PUBLIC FIRE PROTECTION SERV	\$ 705,533.94	\$ 707,088.03	\$ 725,000.00	\$ 472,058.29	\$ 725,000.00	\$ 725,000.00	\$ -	
WATER OPERATING REVENUES TOTAL		\$ 2,944,542	\$ 3,067,255	\$ 3,051,500	\$ 1,998,703	\$ 3,046,500	\$ 3,048,500	\$ (3,000)	

SECTION H - WATER UTILITY FUND (FUND 3)

**City of Fort Atkinson
2025 Operating Budget
Water Utility Fund Revenue Detail**

BUDGET LINE ITEM		2022	2023	2024	2024 YTD	2024	2025	VARIANCE	COMMENTS
ACCOUNT NO	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	08/31/2024	ESTIMATE	PROPOSED	2025-2024	
OTHER WATER OPERATING REVENUES									
03-03-0047-0000	FORFEITED DISCOUNTS	\$ 16,964.52	\$ 15,298.96	\$ 13,500.00	\$ 9,209.21	\$ 13,500.00	\$ 13,500.00	\$ -	
03-03-0047-1000	MISC SERVICE REVENUES	\$ 2,009.17	\$ 2,070.00	\$ 3,000.00	\$ 3,445.00	\$ 3,000.00	\$ 3,000.00	\$ -	
03-03-0047-4000	OTHER WATER REVENUES	\$ 15,178.80	\$ 9,767.00	\$ 10,000.00	\$ 13,191.90	\$ 10,000.00	\$ 10,000.00	\$ -	
03-03-0047-5000	ASSESSMENT REPORTS REVENUE	\$ 5,525.00	\$ 6,025.00	\$ 7,000.00	\$ 3,850.00	\$ 7,000.00	\$ 7,000.00	\$ -	
OTHER WATER OPERATING REVENUES		\$ 39,677	\$ 33,161	\$ 33,500	\$ 29,696	\$ 33,500	\$ 33,500	\$ -	
OTHER WATER REVENUES/FINANCING									
	CRC MAIN REPLACEMENT PROGRAM	\$ -	\$ -	\$ 843,000.00	\$ -	\$ 843,000.00	\$ 843,000.00	\$ -	
	PROCEEDS FROM BORROWING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	EXP DEPRECIATION REVENUE	\$ 780,000.00	\$ 418,500.00	\$ -	\$ -	\$ -	\$ -	\$ -	Aud. Adj.
	RETAINED EARNINGS APPLIED	\$ 456,915.00	\$ 359,137.00	\$ 217,613.00	\$ -	\$ -	\$ -	\$ (217,613)	
OTHER WATER REVENUES/FINANCING TOTALS		\$ 1,236,915	\$ 777,637	\$ 1,060,613	\$ -	\$ 843,000	\$ 843,000	\$ (217,613)	
TOTAL WATER REVENUES		\$ 4,684,938	\$ 3,917,849	\$ 4,170,613	\$ 2,064,088	\$ 3,976,000	\$ 3,955,000	\$ (215,613)	

SECTION H - WATER UTILITY FUND (FUND 3)

**City of Fort Atkinson
2025 Operating Budget
Water Utility Fund Expenditure Detail**

BUDGET LINE ITEM		2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD 08/31/2024	2024 ESTIMATE	2025 PROPOSED	VARIANCE 2025-2024	COMMENTS
ACCOUNT NO	DESCRIPTION								
WATER - OTHER EXPENSES									
03-33-0040-3000	DEPRECIATION EXPENSE	\$ 308,469.94	\$ 321,237.09	\$ 330,000.00	\$ 350,144.52	\$ 350,145.00	\$ 355,000.00	\$ 25,000	
03-33-0040-3001	DEPREC EXP-CONTRIBUTED ASSETS	\$ 74,502.96	\$ 80,166.20	\$ 72,500.00	\$ 80,166.37	\$ 95,000.00	\$ 84,965.00	\$ 12,465	
03-33-0040-3002	DEPREC EXP-MAIN REPLACE	\$ 843,000.00	\$ 843,000.00	\$ 843,000.00	\$ -	\$ 843,000.00	\$ 843,000.00	\$ -	
03-33-0040-3003	DEPREC EXP-MAIN REPLACE OFFSET	\$ (843,000.00)	\$ (843,000.00)	\$ (843,000.00)	\$ -	\$ (843,000.00)	\$ (843,000.00)	\$ -	
03-33-0042-8000	INT CHARGES-AMORT OF DEBT DISC	\$ (280.35)	\$ (290.35)	\$ -	\$ (420.35)	\$ -	\$ -	\$ -	
03-33-0040-6500	TAXES	\$ 353,242.21	\$ 305,389.00	\$ 350,000.00	\$ (172,003.00)	\$ 340,000.00	\$ 340,000.00	\$ (10,000)	
03-33-0043-0000	INT ON DEBT TO GEN FUND	\$ 61,156.97	\$ 56,518.93	\$ 53,195.00	\$ 29,558.43	\$ 54,000.00	\$ 58,000.00	\$ 4,805	Est. Aud Adj
03-33-0043-8000	DEBT ISSUANCE COST EXP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
03-33-0043-9000	APPROP TO GEN	\$ 11,560.00	\$ 11,560.00	\$ 11,560.00	\$ 11,560.00	\$ 11,560.00	\$ 11,560.00	\$ -	
	PRINCIPAL DEBT PAYMENTS			\$ 274,000.00	\$ 274,000.00	\$ 274,000.00	\$ 248,000.00	\$ (26,000)	
WATER - OTHER EXPENSES TOTAL		\$ 808,652	\$ 774,581	\$ 1,091,255	\$ 573,006	\$ 1,124,705	\$ 1,097,525	\$ 6,270	
WATER SOURCE OF SUPPLY EXPENSES									
03-33-0060-0000	SRCE SUPPLY-Labor	\$ 4,632.58	\$ 3,797.25	\$ 4,500.00	\$ 3,479.10	\$ 4,500.00	\$ 5,000.00	\$ 500	
03-33-0060-2000	SRCE SUPPLY-Supplies Exp	\$ -	\$ -	\$ 500.00	\$ -	\$ -	\$ -	\$ (500)	
03-33-0060-5000	SRCE SUPPLY-Plant Maintenance	\$ 310.51	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
SOURCE OF SUPPLY EXPENDITURES - TOTAL		\$ 4,943	\$ 3,797	\$ 5,000	\$ 3,479	\$ 4,500	\$ 5,000	\$ -	
WATER PUMPING EXPENSES									
03-33-0062-0000	PUMP EXP-Labor	\$ 32,996.45	\$ 36,055.69	\$ 46,500.00	\$ 26,105.19	\$ 46,500.00	\$ 49,500.00	\$ 3,000	3% wage
03-33-0062-2000	PUMP EXP-Power for Pumping	\$ 150,236.94	\$ 162,889.22	\$ 155,000.00	\$ 115,007.36	\$ 163,000.00	\$ 163,000.00	\$ 8,000	
03-33-0062-3000	PUMP EXP-Supplies & Exp	\$ 558.81	\$ 815.16	\$ 2,000.00	\$ 270.01	\$ 2,000.00	\$ 2,000.00	\$ -	
03-33-0062-5000	PUMP EXP-Plant Maintenance	\$ 18,276.34	\$ 33,722.71	\$ 22,000.00	\$ 22,840.88	\$ 23,000.00	\$ 23,100.00	\$ 1,100	
WATER PUMPING EXPENSES - TOTAL		\$ 202,069	\$ 233,483	\$ 225,500	\$ 164,223	\$ 234,500	\$ 237,600	\$ 12,100	

SECTION H - WATER UTILITY FUND (FUND 3)

**City of Fort Atkinson
2025 Operating Budget
Water Utility Fund Expenditure Detail**

BUDGET LINE ITEM		2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD 08/31/2024	2024 ESTIMATE	2025 PROPOSED	VARIANCE 2025-2024	COMMENTS	
ACCOUNT NO	DESCRIPTION									
WATER TREATMENT EXPENSES										
03-33-0063-0000	WATER TRTMNT-Labor	\$ 25,602.45	\$ 27,827.68	\$ 32,000.00	\$ 16,564.60	\$ 32,000.00	\$ 35,000.00	\$ 3,000	3% wage incr	
03-33-0063-1000	WATER TRTMNT-Chemicals	\$ 49,287.40	\$ 47,900.08	\$ 50,000.00	\$ 33,669.37	\$ 50,000.00	\$ 51,500.00	\$ 1,500		
03-33-0063-2000	WATER TRTMNT-Supplies & Exp	\$ 1,705.88	\$ 8,244.66	\$ 5,500.00	\$ 528.42	\$ 5,500.00	\$ 5,500.00	\$ -		
03-33-0063-5000	WATER TRTMNT-Plant Maintenance	\$ 4,167.02	\$ 5,528.90	\$ 5,200.00	\$ 3,346.08	\$ 5,200.00	\$ 5,300.00	\$ 100		
WATER TREATMENT EXPENSES - TOTAL		\$ 80,763	\$ 89,501	\$ 92,700	\$ 54,108	\$ 92,700	\$ 97,300	\$ 4,600		
WATER TRANSMISSION AND DISTRIBUTION EXPENSES										
03-33-0064-0000	TRANS & DISTRIB-Labor	\$ 106,296.99	\$ 111,293.88	\$ 134,000.00	\$ 80,288.94	\$ 134,000.00	\$ 142,000.00	\$ 8,000		
03-33-0064-1000	TRANS & DISTRIB-Supplies & Exp	\$ 42,291.22	\$ 37,818.71	\$ 42,000.00	\$ 24,464.51	\$ 42,000.00	\$ 43,650.00	\$ 1,650		
WATER TRANS & DISTRIB. EXPENSES - TOTAL		\$ 148,588	\$ 149,113	\$ 176,000	\$ 104,753	\$ 176,000	\$ 185,650	\$ 9,650		
WATER TRANSMISSION AND DISTRIBUTION MAINTENANCE EXPENSES										
03-33-0065-0000	RESERVOIR MAINTENANCE	\$ 57,420.90	\$ 35,651.41	\$ 42,000.00	\$ 27,808.83	\$ 42,000.00	\$ 44,000.00	\$ 2,000		
03-33-0065-1000	MAINS MAINTENANCE	\$ 117,203.43	\$ 170,229.95	\$ 125,000.00	\$ 50,972.42	\$ 125,000.00	\$ 125,000.00	\$ -		
03-33-0065-2000	SERVICES MAINTENANCE	\$ 17,741.50	\$ 18,671.16	\$ 22,000.00	\$ 17,159.35	\$ 22,000.00	\$ 25,000.00	\$ 3,000		
03-33-0065-3000	METERS MAINTENANCE	\$ 7,442.90	\$ 5,195.68	\$ 14,000.00	\$ 685.39	\$ 14,000.00	\$ 14,000.00	\$ -		
03-33-0065-4000	HYDRANTS MAINTENANCE	\$ 8,077.20	\$ 12,894.31	\$ 15,000.00	\$ 13,489.01	\$ 16,000.00	\$ 18,000.00	\$ 3,000		
TRANS & DISTRIB. MAINT. EXPENSES TOTAL		\$ 207,886	\$ 242,643	\$ 218,000	\$ 110,115	\$ 219,000	\$ 226,000	\$ 8,000		
WATER CUSTOMER ACCOUNTS EXPENSES										
03-33-0090-1000	METER READING LABOR	\$ 3,355.09	\$ 3,249.70	\$ 4,000.00	\$ 285.53	\$ 4,000.00	\$ 4,000.00	\$ -		
03-33-0090-2000	ACCOUNT/COLLECTION-Labor	\$ 32,714.35	\$ 23,777.78	\$ 25,000.00	\$ 9,970.14	\$ 44,000.00	\$ 53,000.00	\$ 28,000	Alloc C/T	
03-33-0090-3000	CUSTOMER ACCTS-Supplies & Exp	\$ 27,589.20	\$ 30,424.63	\$ 30,000.00	\$ 18,336.51	\$ 30,000.00	\$ 38,000.00	\$ 8,000	Service module	
03-33-0090-4000	UNCOLLECTIBLE ACCOUNTS	\$ 170.35	\$ 1.41	\$ 200.00	\$ 7.07	\$ 200.00	\$ 200.00	\$ -		
WATER CUSTOMER ACCTS EXPENSES - TOTAL		\$ 63,829	\$ 57,454	\$ 59,200	\$ 28,599	\$ 78,200	\$ 95,200	\$ 36,000		

SECTION H - WATER UTILITY FUND (FUND 3)

**City of Fort Atkinson
2025 Operating Budget
Water Utility Fund Expenditure Detail**

BUDGET LINE ITEM		2022		2023		2024		2024 YTD		2024		2025		VARIANCE		COMMENTS
ACCOUNT NO	DESCRIPTION	ACTUAL		ACTUAL		BUDGET		08/31/2024		ESTIMATE		PROPOSED		2025-2024		
WATER ADMINISTRATIVE & GENERAL EXPENSES																
03-33-0092-0000	ADMINISTRATION-Salaries	\$	70,225.18	\$	83,395.75	\$	95,000.00	\$	51,446.89	\$	90,000.00	\$	112,000.00	\$	17,000	
03-33-0092-1000	OFFICE SUPPLIES & EXPENSE	\$	5,637.36	\$	3,175.87	\$	18,000.00	\$	1,486.20	\$	18,000.00	\$	20,000.00	\$	2,000	
03-33-0092-3000	OUTSIDE SERVICES EMPLOYED	\$	12,768.71	\$	88,358.76	\$	35,000.00	\$	21,346.78	\$	60,000.00	\$	90,000.00	\$	55,000	Incl vac/led inventory; GIS
03-33-0092-4000	PROPERTY INSURANCE	\$	4,576.00	\$	7,358.00	\$	5,750.00	\$	4,621.00	\$	5,750.00	\$	5,900.00	\$	150	
03-33-0092-5000	INJURIES & DAMAGES INSURANCE	\$	6,373.08	\$	5,948.91	\$	10,500.00	\$	5,602.71	\$	10,500.00	\$	10,500.00	\$	-	
03-33-0092-6000	WRS PENSION - BENEFIT	\$	110,132.97	\$	42,879.37	\$	39,000.00	\$	20,233.83	\$	41,000.00	\$	43,000.00	\$	4,000	WRS
03-33-0092-6010	WAGES-Vacation	\$	13,061.79	\$	17,575.30	\$	17,500.00	\$	10,195.53	\$	17,500.00	\$	19,500.00	\$	2,000	
03-33-0092-6020	WAGES-Sick Leave	\$	9,130.83	\$	8,618.14	\$	9,500.00	\$	4,265.15	\$	9,500.00	\$	10,750.00	\$	1,250	
03-33-0092-6030	WAGES-Holidays	\$	9,990.10	\$	11,673.11	\$	9,395.00	\$	7,179.92	\$	9,400.00	\$	11,000.00	\$	1,605	
03-33-0092-6040	WAGES-Funeral Leave	\$	-	\$	485.12	\$	1,500.00	\$	-	\$	1,500.00	\$	1,500.00	\$	-	
03-33-0092-6050	OTHER BENEFITS-LONGEVITY	\$	11,854.82	\$	(823.61)	\$	1,100.00	\$	(28.84)	\$	1,100.00	\$	1,175.00	\$	75	
03-33-0092-6080	PENSION EXPENSE	\$	(61,427.00)	\$	89,760.00	\$	-	\$	-	\$	-	\$	-	\$	-	Aud. Adj.
03-33-0092-6081	LIFE INS - GASB 75	\$	(2,572.00)	\$	19,265.00	\$	-	\$	-	\$	-	\$	-	\$	-	Aud. Adj.
03-33-0092-6082	HEALTH INS - GASB 75	\$	(1,740.00)	\$	(1,012.00)	\$	-	\$	-	\$	-	\$	-	\$	-	Aud. Adj.
03-33-0092-6100	HEALTH-DENT INSUR EMPLOYER	\$	-	\$	74,560.48	\$	132,000.00	\$	55,237.04	\$	80,000.00	\$	145,000.00	\$	13,000	14% Increase
03-33-0092-6200	DENTAL INSURANCE EMPLOYER	\$	-	\$	4,874.80	\$	-	\$	-	\$	-	\$	-	\$	-	
03-33-0092-6300	LIFE INSURANCE EMPLOYER	\$	-	\$	362.34	\$	600.00	\$	51.87	\$	500.00	\$	600.00	\$	-	
03-33-0092-6500	SS / MEDICARE EMPLOYER	\$	-	\$	34,056.97	\$	40,000.00	\$	17,740.17	\$	40,000.00	\$	44,000.00	\$	4,000	
03-33-0092-8000	REGULATORY COMM EXPENSE	\$	2,077.28	\$	2,736.44	\$	5,000.00	\$	2,811.33	\$	5,000.00	\$	5,000.00	\$	-	
03-33-0093-0000	MISC GENERAL EXPENSE	\$	7,852.61	\$	5,210.45	\$	10,000.00	\$	3,097.27	\$	10,000.00	\$	23,300.00	\$	13,300	UB Clerk office
03-33-0093-3000	TRANSPORTATION EXPENSE	\$	37,406.11	\$	49,293.28	\$	43,000.00	\$	19,622.69	\$	43,000.00	\$	48,000.00	\$	5,000	
WATER ADMIN & GENERAL EXPENSES - TOTAL		\$	235,348	\$	547,752	\$	472,845	\$	224,910	\$	442,750	\$	591,225	\$	118,380	

SECTION H - WATER UTILITY FUND (FUND 3)

**City of Fort Atkinson
2025 Operating Budget
Water Utility Fund Expenditure Detail**

BUDGET LINE ITEM		2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD 08/31/2024	2024 ESTIMATE	2025 PROPOSED	VARIANCE 2025-2024	COMMENTS
ACCOUNT NO	DESCRIPTION								
WATER - CAPITAL PROJECT & IMPROVEMENTS (SEE CIP FOR DETAILS)									
	CAPITAL VEHICLES	\$ -	\$ -	\$ 39,000.00	\$ -	\$ 40,000.00	\$ -	\$ (39,000)	
	CRC MAIN REPLACEMENT								Rate increase for
	PROGRAM	\$ -	\$ -	\$ 843,000.00	\$ -	\$ 843,000.00	\$ 722,000.00	\$ (121,000)	Mains
	HYDRANT AND SERVICE								H&S replace along
	REPLACEMENT	\$ -	\$ -	\$ 160,000.00	\$ -	\$ 185,000.00	\$ 235,000.00	\$ 75,000	mains
	MCC PLANELS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,000.00	\$ 40,000	Elec panels
	RIVERSIDE DR DESIGN	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,000.00	\$ 25,000	Hwy 106 Design
	S MAIN ST PED PATH DESIGN	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35,000.00	\$ 35,000	S Main St W De
	BANKER RD RELOCATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 45,000.00	\$ 45,000	Design
	METER REPLACEMENT								
	PROGRAM	\$ -	\$ -	\$ 133,000.00	\$ -	\$ 129,000.00	\$ 83,000.00	\$ (50,000)	5/8" & 1-12"
	TRANSFER SWITCHES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,000.00	\$ 30,000	Switch to gen.
	VFDS AT MAIN STATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,000.00	\$ 16,000	Energy saver
	WELL GENERATOR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 185,000.00	\$ 185,000	Well #5
	WELL SECURITY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,500.00	\$ 3,500	
WATER CAPITAL PROJECTS - TOTAL		\$ -	\$ -	\$ 1,175,000	\$ -	\$ 1,197,000	\$ 1,419,500	\$ 244,500	
TOTAL WATER EXPENDITURES		\$ 1,752,077	\$ 2,098,323	\$ 3,515,500	\$ 1,263,194	\$ 3,569,355	\$ 3,955,000	\$ 439,500	
NET (REVENUES-EXPENDITURES):		\$ 2,932,861	\$ 1,819,526	\$ 655,113	\$ 800,894	\$ 406,645	\$ -		

SECTION I
DEBT SERVICE FUND
(FUND 4)

Section I – Debt Service (Fund 4)

The City has several long-term debt obligations as can be seen on the following pages. There are several sources of revenue for the City's debt, depending on the purpose of the borrowing. The City's General Obligation (GO) debt includes funds borrowed to support equipment, projects, or other needs supported by the General Fund and/or the tax levy. Examples include borrowing for road construction (outside of a Tax Increment District), equipment purchases (not relating to the utilities), and land purchases.

The following table summarizes all of the **City's debt payable in 2025**. The far-right column includes the required debt repayment from the tax levy. The total GO debt supported by the tax levy in 2025 is \$1,823,441, which has increased from \$1,397,791 in 2024.

BUDGET LINE ITEM		DEBT PAYABLE	WASTEWATER	WATER	STORMWATER	TID #6	TID #8	TID #9	GF/LEVY
DATE	DESCRIPTION	2025	UTILITY	UTILITY	UTILITY				SUPPORTED
DEBT SERVICE									
5/26/2015	GO Refunding Bonds	\$ 231,188.00	\$ 80,438.00	\$ 107,700.00	\$ -	\$ 43,050.00	\$ -	\$ -	\$ -
6/27/2017	Fire Truck Purchase	\$ 41,474.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 41,474.00
6/26/2018	GO Corporate Purpose Bonds	\$ 301,420.00	\$ -	\$ 85,910.00	\$ 92,152.00	\$ -	\$ 92,842.00	\$ -	\$ 30,516.00
11/18/2019	GO Refunding Bonds	\$ 517,550.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 517,550.00
12/20/2019	Banker Road Land Purchase	\$ 100,511.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,511.00
2/22/2021	Taxable GO Refunding Bonds	\$ 86,857.00	\$ 7,217.00	\$ 4,913.00	\$ 2,376.00	\$ -	\$ -	\$ -	\$ 72,351.00
8/23/2021	Street Improvements/MLS	\$ 74,391.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 74,391.00
7/5/2021	Clean Water Fund Loan	\$ 851,085.76	\$ 851,085.76	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5/24/2022	GO Refunding Bonds	\$ 179,120.01	\$ -	\$ 18,500.01	\$ -	\$ -	\$ -	\$ -	\$ 160,620.00
6/1/2024	GO Refunding Bonds	\$ 1,350,469.00	\$ 216,844.00	\$ 30,303.00	\$ 102,294.00	\$ -	\$ -	\$ 175,000.00	\$ 826,028.00
DEBT SERVICE TOTALS		\$ 3,734,065.77	\$ 1,155,584.76	\$ 247,326.01	\$ 196,822.00	\$ 43,050.00	\$ 92,842.00	\$ 175,000.00	\$ 1,823,441.00
See debt budget pages for more detailed information about each borrowing.									

The state of Wisconsin limits the amount cities and villages can borrow using GO debt to 5 percent of the equalized value including the Tax Increment Districts. The City's equalized value (TID in) in 2024 is \$1,422,889,400, and the City's borrowing capacity is \$71,144,470.

As of January 1, 2025, the City will have \$22,005,700 in total GO debt payable through 2044. This equates to about **31 percent** of the City's borrowing capacity. The City's Financial Stability Guide Book includes a debt management policy further limiting the City to 60 percent of the City's legal borrowing capacity. At 31 percent, the City is well below both the state and City's requirement for debt. The low debt amount is a sign of financial strength and improves the City's bond rating. However, because debt is excluded from the levy limit and expenditure restraint calculations, debt can be a useful financing tool when the allowable levy increase is unrealistically small.

In 2024, the City borrowed about \$20.6 million to support the projects and purchases listed on the table below in 2024 and 2025, including the Public Works and Parks Operations Facility. This proposal continues the strategy of borrowing every other year for two years of capital projects and purchases.

City of Fort Atkinson Proposed 2024 Borrowing (2024-2025)								
Project/Purchase	Year Funds Needed	Term	Levy/General Fund	TID #9	Water	Wastewater	Storm	Total
Police Department Squad Cars (3)	2024 & 2025	10	\$ 196,500.00	\$ -	\$ -	\$ -	\$ -	\$ 196,500.00
Municipal Building - Reconfiguration of CM & P/R Director Office; Building Repairs & LED Lights	2025	20	\$ 40,000.00	\$ -	\$ -	\$ -	\$ -	\$ 40,000.00
Fire Department Portable Radio Replacement	2024	10	\$ 183,200.00	\$ -	\$ -	\$ -	\$ -	\$ 183,200.00
Fire Department Mobile Radio Replacement	2024	10	\$ 120,000.00	\$ -	\$ -	\$ -	\$ -	\$ 120,000.00
Public Works Pavement Patch Trailer (hot box)	2024	10	\$ 49,000.00	\$ -	\$ -	\$ -	\$ -	\$ 49,000.00
Public Works 3/4 Ton Pickup Truck	2025	10	\$ 40,000.00	\$ -	\$ -	\$ -	\$ -	\$ 40,000.00
Public Works Pavement Crack Router & Concrete Saw	2025	10	\$ 36,000.00	\$ -	\$ -	\$ -	\$ -	\$ 36,000.00
Public Works and Parks Operations facility Construction	2024	20	\$ 10,395,000.00	\$ -	\$ 405,000.00	\$ 1,350,000.00	\$ 1,350,000.00	\$ 13,500,000.00
Public Works and Parks Operations facility - LAND PURCHASE - NASCO	2023 (reimburse GF)	20	\$ 500,000.00	\$ -	\$ -	\$ -	\$ -	\$ 500,000.00
Public Works and Parks Operations facility - DESIGN AND CONSTRUCTION SPECS	2023 (reimburse GF)	10	\$ 375,000.00	\$ -	\$ -	\$ -	\$ -	\$ 375,000.00
Parks & Recreation - Pool Heater Replacement	2024	10	\$ 39,000.00	\$ -	\$ -	\$ -	\$ -	\$ 39,000.00
Parks & Recreation - Aquatic Center Mechanical Repairs and Shower Replacements	2025	10	\$ 32,000.00	\$ -		\$ -	\$ -	\$ 32,000.00
Parks & Recreation - Ford F150 Pick-up Truck	2025	10	\$ 43,500.00	\$ -	\$ -	\$ -	\$ -	\$ 43,500.00
Banker Road Infrastructure	2024	20	\$ -	\$ 3,200,000.00	\$ -	\$ -	\$ -	\$ 3,200,000.00
Fund 5 Road Projects (various)	2024 & 2025	20	\$ 800,000.00	\$ -	\$ -	\$ -	\$ -	\$ 800,000.00
Wastewater - Solar Energy Project	2024	20	\$ -	\$ -	\$ -	\$ 1,500,000.00	\$ -	\$ 1,500,000.00
Updated 10.30.24			\$ 12,849,200.00	\$ 3,200,000.00	\$ 405,000.00	\$ 2,850,000.00	\$ 1,350,000.00	\$ 20,654,200.00

The following pages explore all of the City's current debt obligations across all funds, including the name and purpose of the debt and the repayment schedule.

- I. General Fund Debt Outstanding
- II. Wastewater Utility Debt Outstanding
- III. Water Utility Debt Outstanding
- IV. Stormwater Utility Debt Outstanding
- V. TID #6 Debt Outstanding
- VI. TID #8 Debt Outstanding
- VII. Total Debt Summary – All Funds

SECTION I - DEBT SERVICE (FUND 4)

I. GENERAL FUND DEBT OUTSTANDING

2017 Fire Truck					
On June 6, 2017, a resolution was adopted by the City Council not to exceed \$394,000 for the purchase of fire truck to replace the 1985 Pirsch Pumper. Premier Bank provided an interest rate of 2.08% for a ten year loan.					
		<u>Principal</u>		<u>Interest</u>	<u>Total</u>
Total Amount	\$	394,000.00	\$	43,040.74	\$ 437,040.74
Amount Paid	\$	275,800.00	\$	39,311.92	\$ 315,111.92
Oustanding 12/31/2024	\$	118,200.00	\$	3,728.82	\$ 121,928.82
<u>Repayment Schedule</u>		<u>Principal</u>		<u>Interest</u>	<u>Total</u>
March 1, 2025	\$	39,400.00	\$	2,073.84	\$ 41,473.84
March 1, 2026	\$	39,400.00	\$	1,242.94	\$ 40,642.94
March 1, 2027	\$	39,400.00	\$	412.04	\$ 39,812.04
	\$	118,200.00	\$	3,728.82	\$ 121,928.82

SECTION I - DEBT SERVICE (FUND 4)

I. GENERAL FUND DEBT OUTSTANDING

2018 General Obligation Corporate Purchase Bond

In June 2015, Council adopted a resolution declaring official intent to reimburse expenditures on the Rockwell Avenue Reconstruction project from proceeds of a borrowing. The total cost is estimated at \$4,776,442. A grant from the DOT TEA and Sanitary Sewer will fund a portion of the estimate. Included in the bond is \$1,000,000 to reimburse the developer for a hotel and convention center on Reena Avenue and \$150,000 in traffic signals for Madison and Reena Avenue. The total amount to finance is \$4,215,000.

	<u>Principal</u>		<u>Interest</u>		<u>Total</u>
Total Amount	\$ 415,000.00	\$	160,704.79	\$	575,704.79
Amount Paid	\$ 80,000.00	\$	78,462.29	\$	158,462.29
Oustanding 12/31/2024	\$ 335,000.00	\$	82,242.50	\$	417,242.50

<u>Repayment Schedule</u>	<u>Principal</u>		<u>Interest</u>		<u>Total</u>
February 1, 2025	\$ 20,000.00	\$	10,515.00	\$	30,515.00
February 1, 2026	\$ 20,000.00	\$	9,715.00	\$	29,715.00
February 1, 2027	\$ 20,000.00	\$	9,015.00	\$	29,015.00
February 1, 2028	\$ 20,000.00	\$	8,415.00	\$	28,415.00
February 1, 2029	\$ 20,000.00	\$	7,815.00	\$	27,815.00
February 1, 2030	\$ 20,000.00	\$	7,215.00	\$	27,215.00
February 1, 2031	\$ 25,000.00	\$	6,540.00	\$	31,540.00
February 1, 2032	\$ 25,000.00	\$	5,790.00	\$	30,790.00
February 1, 2033	\$ 25,000.00	\$	5,021.00	\$	30,021.00
February 1, 2034	\$ 25,000.00	\$	4,228.00	\$	29,228.00
February 1, 2035	\$ 25,000.00	\$	3,421.00	\$	28,421.00
February 1, 2036	\$ 30,000.00	\$	2,520.00	\$	32,520.00
February 1, 2037	\$ 30,000.00	\$	1,522.50	\$	31,522.50
February 1, 2038	\$ 30,000.00	\$	510.00	\$	30,510.00
	\$ 335,000.00	\$	82,242.50	\$	417,242.50

SECTION I - DEBT SERVICE (FUND 4)

I. GENERAL FUND DEBT OUTSTANDING

2019 General Obligation Refunding Bonds				
In November 2019, Council adopted a resolution declaring official intent to refinance the Build America Bond from the Library expansion and \$5,500,000 for the Fire Department expansion / renovation from proceeds of a borrowing. The total amount to finance is \$6,985,000 at an interest rate of 2.48%.				
	<u>Principal</u>		<u>Interest</u>	<u>Total</u>
Total Amount \$	6,985,000.00	\$	2,240,078.75	\$ 9,225,078.75
Amount Paid \$	1,265,000.00	\$	1,001,353.75	\$ 2,266,353.75
Oustanding 12/31/2024 \$	5,720,000.00	\$	1,238,725.00	\$ 6,958,725.00
<u>Repayment Schedule</u>	<u>Principal</u>		<u>Interest</u>	<u>Total</u>
February 1, 2025 \$	340,000.00	\$	177,550.00	\$ 517,550.00
February 1, 2026 \$	450,000.00	\$	161,750.00	\$ 611,750.00
February 1, 2027 \$	485,000.00	\$	143,050.00	\$ 628,050.00
February 1, 2028 \$	475,000.00	\$	126,225.00	\$ 601,225.00
February 1, 2029 \$	500,000.00	\$	111,600.00	\$ 611,600.00
February 1, 2030 \$	480,000.00	\$	96,900.00	\$ 576,900.00
February 1, 2031 \$	295,000.00	\$	85,275.00	\$ 380,275.00
February 1, 2032 \$	305,000.00	\$	76,275.00	\$ 381,275.00
February 1, 2033 \$	310,000.00	\$	67,050.00	\$ 377,050.00
February 1, 2034 \$	320,000.00	\$	57,600.00	\$ 377,600.00
February 1, 2035 \$	330,000.00	\$	47,850.00	\$ 377,850.00
February 1, 2036 \$	340,000.00	\$	37,800.00	\$ 377,800.00
February 1, 2037 \$	350,000.00	\$	27,450.00	\$ 377,450.00
February 1, 2038 \$	365,000.00	\$	16,725.00	\$ 381,725.00
February 1, 2039 \$	375,000.00	\$	5,625.00	\$ 380,625.00
\$	5,720,000.00	\$	1,238,725.00	\$ 6,958,725.00

SECTION I - DEBT SERVICE (FUND 4)

I. GENERAL FUND DEBT OUTSTANDING

2019 Banker Road					
In December 2019, City Council authorized borrowing of \$950,000 from Premier Bank at an interest rate of 2.358% for 10 years to purchase property on Banker Road near the Fort Atkinson High School.					
		<u>Principal</u>		<u>Interest</u>	<u>Total</u>
Total Amount	\$	950,000.00	\$	107,333.56	\$ 1,057,333.56
Amount Paid	\$	465,000.00	\$	77,543.17	\$ 542,543.17
Oustanding 12/31/2024	\$	485,000.00	\$	29,790.39	\$ 514,790.39
<u>Repayment Schedule</u>		<u>Principal</u>		<u>Interest</u>	<u>Total</u>
March 1, 2025	\$	90,000.00	\$	10,510.46	\$ 100,510.46
March 1, 2026	\$	95,000.00	\$	8,298.52	\$ 103,298.52
March 1, 2027	\$	95,000.00	\$	6,027.31	\$ 101,027.31
March 1, 2028	\$	100,000.00	\$	3,709.27	\$ 103,709.27
March 1, 2029	\$	105,000.00	\$	1,244.83	\$ 106,244.83
	\$	485,000.00	\$	29,790.39	\$ 514,790.39

SECTION I - DEBT SERVICE (FUND 4)

I. GENERAL FUND DEBT OUTSTANDING

2021 Taxable General Obligation Refunding Bonds					
In January 2021, the City Council authorized the issuance of \$1,074,000 Taxable General Obligation Refunding Bond at an interest rate of 1.79%. This bond refinances the State Trust Fund Loan that was issued to pay off the City's WRS prior service pension liability that was previously financed at 7.2%.					
		<u>Principal</u>		<u>Interest</u>	<u>Total</u>
Total Amount	\$	894,000.00	\$	123,595.00	\$ 1,017,595.00
Amount Paid	\$	174,000.00	\$	50,439.00	\$ 224,439.00
Oustanding 12/31/2024	\$	720,000.00	\$	73,156.00	\$ 793,156.00
<u>Repayment Schedule</u>		<u>Principal</u>		<u>Interest</u>	<u>Total</u>
February 1, 2025	\$	60,000.00	\$	12,351.00	\$ 72,351.00
February 1, 2026	\$	61,000.00	\$	11,268.00	\$ 72,268.00
February 1, 2027	\$	62,000.00	\$	10,167.00	\$ 72,167.00
February 1, 2028	\$	63,000.00	\$	9,048.00	\$ 72,048.00
February 1, 2029	\$	64,000.00	\$	7,912.00	\$ 71,912.00
February 1, 2030	\$	66,000.00	\$	6,748.00	\$ 72,748.00
February 1, 2031	\$	66,000.00	\$	5,567.00	\$ 71,567.00
February 1, 2032	\$	67,000.00	\$	4,377.00	\$ 71,377.00
February 1, 2033	\$	69,000.00	\$	3,159.00	\$ 72,159.00
February 1, 2034	\$	70,000.00	\$	1,915.00	\$ 71,915.00
February 1, 2035	\$	72,000.00	\$	644.00	\$ 72,644.00
	\$	720,000.00	\$	73,156.00	\$ 793,156.00

SECTION I - DEBT SERVICE (FUND 4)

I. GENERAL FUND DEBT OUTSTANDING

2021 Street Program - MLS Grant					
February 2021, the City Council approved a local borrowing with Premier Bank for a ten year loan at a rate of 1.55% to aid in repairs of Summit Drive and Industrial Drive. The grant to coincide with this project was \$388,000.					
		<u>Principal</u>		<u>Interest</u>	<u>Total</u>
Total Amount	\$	675,000.00	\$	55,064.72	\$ 730,064.72
Amount Paid	\$	202,500.00	\$	29,094.47	\$ 231,594.47
Oustanding 12/31/2024	\$	472,500.00	\$	25,970.25	\$ 498,470.25
<u>Repayment Schedule</u>		<u>Principal</u>		<u>Interest</u>	<u>Total</u>
May 1, 2025	\$	67,500.00	\$	6,890.72	\$ 74,390.72
May 1, 2026	\$	67,500.00	\$	5,829.94	\$ 73,329.94
May 1, 2027	\$	67,500.00	\$	4,769.16	\$ 72,269.16
May 1, 2028	\$	67,500.00	\$	3,720.00	\$ 71,220.00
May 1, 2029	\$	67,500.00	\$	2,647.59	\$ 70,147.59
May 1, 2030	\$	67,500.00	\$	1,586.81	\$ 69,086.81
May 1, 2031	\$	67,500.00	\$	526.03	\$ 68,026.03
	\$	472,500.00	\$	25,970.25	\$ 498,470.25

SECTION I - DEBT SERVICE (FUND 4)

I. GENERAL FUND DEBT OUTSTANDING

2022 General Obligation Refunding Bonds					
In May 2022, the City borrowed \$2,275,000 in General Obligation Refunding Bonds to borrow for anticipated capital improvements projects in 2022 and 2023.					
	<u>Principal</u>		<u>Interest</u>		<u>Total</u>
Total Amount \$	2,025,000.00	\$	480,265.00	\$	2,505,265.00
Amount Paid \$	630,000.00	\$	153,360.00	\$	783,360.00
Oustanding 12/31/2024 \$	1,395,000.00	\$	326,905.00	\$	1,721,905.00
<u>Repayment Schedule</u>	<u>Principal</u>		<u>Interest</u>		<u>Total</u>
February 1, 2025 \$	110,000.00	\$	50,620.00	\$	160,620.00
February 1, 2026 \$	115,000.00	\$	46,120.00	\$	161,120.00
February 1, 2027 \$	125,000.00	\$	41,320.00	\$	166,320.00
February 1, 2028 \$	130,000.00	\$	36,220.00	\$	166,220.00
February 1, 2029 \$	135,000.00	\$	30,920.00	\$	165,920.00
February 1, 2030 \$	140,000.00	\$	24,720.00	\$	164,720.00
February 1, 2031 \$	145,000.00	\$	18,973.00	\$	163,973.00
February 1, 2032 \$	150,000.00	\$	14,401.00	\$	164,401.00
February 1, 2033 \$	30,000.00	\$	11,551.00	\$	41,551.00
February 1, 2034 \$	30,000.00	\$	10,501.00	\$	40,501.00
February 1, 2035 \$	30,000.00	\$	9,451.00	\$	39,451.00
February 1, 2036 \$	35,000.00	\$	8,313.00	\$	43,313.00
February 1, 2037 \$	35,000.00	\$	7,088.00	\$	42,088.00
February 1, 2038 \$	35,000.00	\$	5,863.00	\$	40,863.00
February 1, 2039 \$	35,000.00	\$	4,638.00	\$	39,638.00
February 1, 2040 \$	35,000.00	\$	3,413.00	\$	38,413.00
February 1, 2041 \$	40,000.00	\$	2,100.00	\$	42,100.00
February 1, 2042 \$	40,000.00	\$	700.00	\$	40,700.00
\$	1,395,000.00	\$	326,912.00	\$	1,721,912.00

SECTION I - DEBT SERVICE (FUND 4)

I. GENERAL FUND DEBT OUTSTANDING

2024 General Obligation Refunding Bonds					
In June 2024, the City borrowed \$17,345,000 to construct the Public Works and Parks Facility Operations, street projects, various capital improvement projects, vehicles and solar energy project at the Wastewater Treatment Plant.					
	<u>Principal</u>		<u>Interest</u>		<u>Total</u>
Total Amount \$	12,760,000.00	\$	6,364,328.00	\$	19,124,328.00
Amount Paid \$	-	\$	-	\$	-
Oustanding 12/31/2024 \$	12,760,000.00	\$	6,364,328.00	\$	19,124,328.00
<u>Repayment Schedule</u>	<u>Principal</u>		<u>Interest</u>		<u>Total</u>
February 1, 2025 \$	185,000.00	\$	641,028.00	\$	826,028.00
February 1, 2026 \$	465,000.00	\$	539,900.00	\$	1,004,900.00
February 1, 2027 \$	480,000.00	\$	521,000.00	\$	1,001,000.00
February 1, 2028 \$	540,000.00	\$	500,600.00	\$	1,040,600.00
February 1, 2029 \$	560,000.00	\$	478,600.00	\$	1,038,600.00
February 1, 2030 \$	580,000.00	\$	455,800.00	\$	1,035,800.00
February 1, 2031 \$	610,000.00	\$	432,000.00	\$	1,042,000.00
February 1, 2032 \$	630,000.00	\$	407,200.00	\$	1,037,200.00
February 1, 2033 \$	655,000.00	\$	378,225.00	\$	1,033,225.00
February 1, 2034 \$	695,000.00	\$	344,475.00	\$	1,039,475.00
February 1, 2035 \$	590,000.00	\$	312,350.00	\$	902,350.00
February 1, 2036 \$	620,000.00	\$	282,100.00	\$	902,100.00
February 1, 2037 \$	650,000.00	\$	250,350.00	\$	900,350.00
February 1, 2038 \$	685,000.00	\$	216,975.00	\$	901,975.00
February 1, 2039 \$	725,000.00	\$	181,725.00	\$	906,725.00
February 1, 2040 \$	755,000.00	\$	148,500.00	\$	903,500.00
February 1, 2041 \$	785,000.00	\$	117,700.00	\$	902,700.00
February 1, 2042 \$	815,000.00	\$	85,700.00	\$	900,700.00
February 1, 2043 \$	850,000.00	\$	52,400.00	\$	902,400.00
February 1, 2044 \$	885,000.00	\$	17,700.00	\$	902,700.00
February 1, 2045 \$	-	\$	-	\$	-
\$	12,760,000.00	\$	6,364,328.00	\$	19,124,328.00

SECTION I - DEBT SERVICE (FUND 4)

I. GENERAL FUND DEBT OUTSTANDING

Total General Fund Debt Outstanding Without TIF					
		<u>Principal</u>		<u>Interest</u>	<u>Total</u>
Total Amount	\$	25,098,000.00	\$	9,574,410.56	\$ 34,672,410.56
Amount Paid	\$	3,092,300.00	\$	1,429,564.60	\$ 4,521,864.60
Oustanding 12/31/2024	\$	22,005,700.00	\$	8,144,845.96	\$ 30,150,545.96
<u>Repayment Schedule</u>		<u>Principal</u>		<u>Interest</u>	<u>Total</u>
2025	\$	911,900.00	\$	911,539.02	\$ 1,823,439.02
2026	\$	1,312,900.00	\$	784,124.40	\$ 2,097,024.40
2027	\$	1,373,900.00	\$	735,760.51	\$ 2,109,660.51
2028	\$	1,395,500.00	\$	687,937.27	\$ 2,083,437.27
2029	\$	1,451,500.00	\$	640,739.42	\$ 2,092,239.42
2030	\$	1,353,500.00	\$	592,969.81	\$ 1,946,469.81
2031	\$	1,208,500.00	\$	548,881.03	\$ 1,757,381.03
2032	\$	1,177,000.00	\$	508,043.00	\$ 1,685,043.00
2033	\$	1,089,000.00	\$	465,006.00	\$ 1,554,006.00
2034	\$	1,140,000.00	\$	418,719.00	\$ 1,558,719.00
2035	\$	1,047,000.00	\$	373,716.00	\$ 1,420,716.00
2036	\$	1,025,000.00	\$	330,733.00	\$ 1,355,733.00
2037	\$	1,065,000.00	\$	286,410.50	\$ 1,351,410.50
2038	\$	1,115,000.00	\$	240,073.00	\$ 1,355,073.00
2039	\$	1,135,000.00	\$	191,988.00	\$ 1,326,988.00
2040	\$	790,000.00	\$	151,913.00	\$ 941,913.00
2041	\$	825,000.00	\$	119,800.00	\$ 944,800.00
2042	\$	855,000.00	\$	86,400.00	\$ 941,400.00
2043	\$	850,000.00	\$	52,400.00	\$ 902,400.00
2044	\$	885,000.00	\$	17,700.00	\$ 902,700.00
2045					
	\$	22,005,700.00	\$	8,144,852.96	\$ 30,150,552.96

SECTION I - DEBT SERVICE (FUND 4)

II. WASTEWATER UTILITY DEBT OUTSTANDING

2015 Advanced Refunding

On May 26, 2015 General Obligation Refunding Bonds were issued for advanced refunding of April 2007 General Obligation Bonds and May 2005 General Obligation Refunding Bonds. The issue total \$3,045,000 with the City's portion at \$610,000; Water portion at \$1,130,000; Sewer portion at \$925,000 and TID 6 at \$380,000. The net interest cost was 1.9085%.

	<u>Principal</u>		<u>Interest</u>		<u>Total</u>
Total Amount \$	925,000.00	\$	136,785.91	\$	1,061,785.91
Amount Paid \$	700,000.00	\$	126,848.91	\$	826,848.91
Outstanding 12/31/2024 \$	225,000.00	\$	9,937.00	\$	234,937.00

<u>Repayment Schedule</u>	<u>Principal</u>		<u>Interest</u>		<u>Total</u>
February 1, 2025 \$	75,000.00	\$	5,437.00	\$	80,437.00
February 1, 2026 \$	75,000.00	\$	3,375.00	\$	78,375.00
February 1, 2027 \$	75,000.00	\$	1,125.00	\$	76,125.00
\$	225,000.00	\$	9,937.00	\$	234,937.00

SECTION I - DEBT SERVICE (FUND 4)

II. WASTEWATER UTILITY DEBT OUTSTANDING

2021 Taxable General Obligation Refunding Bonds					
In January 2021, the City Council authorized the issuance of \$1,074,000 Taxable General Obligation Refunding Bond at an interest rate of 1.79%. This bond refinances the State Trust Fund Loan that was issued to pay off the City's WRS prior service pension liability that was previously financed at 7.2%.					
	<u>Principal</u>		<u>Interest</u>		<u>Total</u>
Total Amount \$	89,000.00	\$	12,258.00	\$	101,258.00
Amount Paid \$	18,000.00	\$	5,000.00	\$	23,000.00
Outstanding 12/31/2024 \$	71,000.00	\$	7,258.00	\$	78,258.00
<u>Repayment Schedule</u>	<u>Principal</u>		<u>Interest</u>		<u>Total</u>
February 1, 2025 \$	6,000.00	\$	1,217.00	\$	7,217.00
February 1, 2026 \$	6,000.00	\$	1,110.00	\$	7,110.00
February 1, 2027 \$	6,000.00	\$	1,002.00	\$	7,002.00
February 1, 2028 \$	6,000.00	\$	895.00	\$	6,895.00
February 1, 2029 \$	6,000.00	\$	788.00	\$	6,788.00
February 1, 2030 \$	6,000.00	\$	680.00	\$	6,680.00
February 1, 2031 \$	7,000.00	\$	564.00	\$	7,564.00
February 1, 2032 \$	7,000.00	\$	439.00	\$	7,439.00
February 1, 2033 \$	7,000.00	\$	313.00	\$	7,313.00
February 1, 2034 \$	7,000.00	\$	188.00	\$	7,188.00
February 1, 2035 \$	7,000.00	\$	63.00	\$	7,063.00
\$	71,000.00	\$	7,259.00	\$	78,259.00

SECTION I - DEBT SERVICE (FUND 4)

II. WASTEWATER UTILITY DEBT OUTSTANDING

2021 Clean Water Fund Loan Program					
In July 2021, the City Council confirmed the \$14,125,508 Sewerage System Revenue Bonds aka Clean Water Fund Loan for the upgrade to the Wastewater Treatment Plant, a multi-year construction project at an interest rate of 1.557%. (Data as of 05/14/2024)					
	<u>Principal</u>		<u>Interest</u>		<u>Total</u>
Total Amount \$	13,850,510.87	\$	2,232,201.54	\$	16,082,712.41
Amount Paid \$	1,148,145.52	\$	477,856.03	\$	1,626,001.55
Outstanding 12/31/2024 \$	12,702,365.35	\$	1,754,345.51	\$	14,456,710.86
<u>Repayment Schedule</u>	<u>Principal</u>		<u>Interest</u>		<u>Total</u>
May 1, 2025 \$	658,435.86	\$	192,649.90	\$	851,085.76
May 1, 2026 \$	668,687.71	\$	182,318.25	\$	851,005.96
May 1, 2027 \$	679,099.18	\$	171,825.73	\$	850,924.91
May 1, 2028 \$	689,672.75	\$	161,169.84	\$	850,842.59
May 1, 2029 \$	700,410.95	\$	150,348.04	\$	850,758.99
May 1, 2030 \$	711,316.35	\$	139,357.74	\$	850,674.09
May 1, 2031 \$	722,391.55	\$	128,196.32	\$	850,587.87
May 1, 2032 \$	733,639.18	\$	116,861.12	\$	850,500.30
May 1, 2033 \$	745,061.95	\$	105,349.43	\$	850,411.38
May 1, 2034 \$	756,662.56	\$	93,658.51	\$	850,321.07
May 1, 2035 \$	768,443.81	\$	81,785.56	\$	850,229.37
May 1, 2036 \$	780,408.47	\$	69,727.74	\$	850,136.21
May 1, 2037 \$	792,559.43	\$	57,482.19	\$	850,041.62
May 1, 2038 \$	804,899.59	\$	45,045.97	\$	849,945.56
May 1, 2039 \$	817,431.86	\$	32,416.12	\$	849,847.98
May 1, 2040 \$	830,159.29	\$	19,589.63	\$	849,748.92
May 1, 2041 \$	843,084.86	\$	6,563.42	\$	849,648.28
\$	12,702,365.35	\$	1,754,345.51	\$	14,456,710.86

SECTION I - DEBT SERVICE (FUND 4)

II. WASTEWATER UTILITY DEBT OUTSTANDING

2024 General Obligation Refunding Bonds					
In June 2024, the City borrowed \$17,345,000 to construct the Public Works and Parks Facility Operations, street projects, various capital improvement projects, vehicles and solar energy project at the Wastewater Treatment Plant.					
	<u>Principal</u>		<u>Interest</u>		<u>Total</u>
Total Amount \$	2,835,000.00	\$	1,449,019.00	\$	4,284,019.00
Amount Paid \$	-	\$	-	\$	-
Outstanding 12/31/2024 \$	2,835,000.00	\$	1,449,019.00	\$	4,284,019.00
<u>Repayment Schedule</u>	<u>Principal</u>		<u>Interest</u>		<u>Total</u>
February 1, 2025 \$	75,000.00	\$	141,844.00	\$	216,844.00
February 1, 2026 \$	95,000.00	\$	118,850.00	\$	213,850.00
February 1, 2027 \$	100,000.00	\$	114,950.00	\$	214,950.00
February 1, 2028 \$	105,000.00	\$	110,850.00	\$	215,850.00
February 1, 2029 \$	110,000.00	\$	106,550.00	\$	216,550.00
February 1, 2030 \$	110,000.00	\$	102,150.00	\$	212,150.00
February 1, 2031 \$	115,000.00	\$	97,650.00	\$	212,650.00
February 1, 2032 \$	120,000.00	\$	92,950.00	\$	212,950.00
February 1, 2033 \$	125,000.00	\$	87,425.00	\$	212,425.00
February 1, 2034 \$	135,000.00	\$	80,925.00	\$	215,925.00
February 1, 2035 \$	140,000.00	\$	74,050.00	\$	214,050.00
February 1, 2036 \$	145,000.00	\$	66,925.00	\$	211,925.00
February 1, 2037 \$	155,000.00	\$	59,425.00	\$	214,425.00
February 1, 2038 \$	165,000.00	\$	51,425.00	\$	216,425.00
February 1, 2039 \$	170,000.00	\$	43,050.00	\$	213,050.00
February 1, 2040 \$	180,000.00	\$	35,200.00	\$	215,200.00
February 1, 2041 \$	185,000.00	\$	27,900.00	\$	212,900.00
February 1, 2042 \$	195,000.00	\$	20,300.00	\$	215,300.00
February 1, 2043 \$	200,000.00	\$	12,400.00	\$	212,400.00
February 1, 2044 \$	210,000.00	\$	4,200.00	\$	214,200.00
February 1, 2045 \$	-	\$	-	\$	-
\$	2,835,000.00	\$	1,449,019.00	\$	4,284,019.00

SECTION I - DEBT SERVICE (FUND 4)

II. WASTEWATER UTILITY DEBT OUTSTANDING

Total Wastewater Utility Outstanding					
	<u>Principal</u>		<u>Interest</u>		<u>Total</u>
Total Amount	\$ 17,699,510.87	\$	3,830,264.45	\$	21,529,775.32
Amount Paid	\$ 1,866,145.52	\$	609,704.94	\$	2,475,850.46
Outstanding 12/31/2024	\$ 15,833,365.35	\$	3,220,559.51	\$	19,053,924.86
<u>Repayment Schedule</u>	<u>Principal</u>		<u>Interest</u>		<u>Total</u>
2025	\$ 814,435.86	\$	341,147.90	\$	1,155,583.76
2026	\$ 844,687.71	\$	305,653.25	\$	1,150,340.96
2027	\$ 860,099.18	\$	288,902.73	\$	1,149,001.91
2028	\$ 800,672.75	\$	272,914.84	\$	1,073,587.59
2029	\$ 816,410.95	\$	257,686.04	\$	1,074,096.99
2030	\$ 827,316.35	\$	242,187.74	\$	1,069,504.09
2031	\$ 844,391.55	\$	226,410.32	\$	1,070,801.87
2032	\$ 860,639.18	\$	210,250.12	\$	1,070,889.30
2033	\$ 877,061.95	\$	193,087.43	\$	1,070,149.38
2034	\$ 898,662.56	\$	174,771.51	\$	1,073,434.07
2035	\$ 915,443.81	\$	155,898.56	\$	1,071,342.37
2036	\$ 925,408.47	\$	136,652.74	\$	1,062,061.21
2037	\$ 947,559.43	\$	116,907.19	\$	1,064,466.62
2038	\$ 969,899.59	\$	96,470.97	\$	1,066,370.56
2039	\$ 987,431.86	\$	75,466.12	\$	1,062,897.98
2040	\$ 1,010,159.29	\$	54,789.63	\$	1,064,948.92
2041	\$ 1,028,084.86	\$	34,463.42	\$	1,062,548.28
2042	\$ 195,000.00	\$	20,300.00	\$	215,300.00
2043	\$ 200,000.00	\$	12,400.00	\$	212,400.00
2044	\$ 210,000.00	\$	4,200.00	\$	214,200.00
2045					
	\$ 15,833,365.35	\$	3,220,560.51	\$	19,053,925.86

SECTION I - DEBT SERVICE (FUND 4)

III. WATER UTILITY DEBT OUTSTANDING

2015 Advanced Refunding

On May 26, 2015 General Obligation Refunding Bonds were issued for advanced refunding of April 2007 General Obligation Bonds and May 2005 General Obligation Refunding Bonds. The issue total \$3,045,000 with the City's portion at \$610,000; Water portion at \$1,130,000; Sewer portion at \$925,000 and TID 6 at \$380,000. The net interest cost was 1.9085%.

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Total Amount \$	1,130,000.00	\$ 188,074.10	\$ 1,318,074.10
Amount Paid \$	815,000.00	\$ 173,849.10	\$ 988,849.10
Outstanding as of 12/31/2024 \$	315,000.00	\$ 14,225.00	\$ 329,225.00
<u>Repayment Schedule</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
February 1, 2025 \$	100,000.00	\$ 7,700.00	\$ 107,700.00
February 1, 2026 \$	105,000.00	\$ 4,875.00	\$ 109,875.00
February 1, 2027 \$	110,000.00	\$ 1,650.00	\$ 111,650.00
\$	315,000.00	\$ 14,225.00	\$ 329,225.00

SECTION I - DEBT SERVICE (FUND 4)

III. WATER UTILITY DEBT OUTSTANDING

2021 Taxable General Obligation Refunding Bonds

In January 2021, the City Council authorized the issuance of \$1,074,000 Taxable General Obligation Refunding Bond at an interest rate of 1.79%. This bond refinances the State Trust Fund Loan that was issued to pay off the City's WRS prior service pension liability that was previously financed at 7.2%.

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Total Amount \$	65,000.00	\$ 9,061.00	\$ 74,061.00
Amount Paid \$	12,000.00	\$ 3,683.00	\$ 15,683.00
Outstanding as of 12/31/2024 \$	53,000.00	\$ 5,378.00	\$ 58,378.00

<u>Repayment Schedule</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
February 1, 2025 \$	4,000.00	\$ 913.00	\$ 4,913.00
February 1, 2026 \$	4,000.00	\$ 841.00	\$ 4,841.00
February 1, 2027 \$	5,000.00	\$ 761.00	\$ 5,761.00
February 1, 2028 \$	5,000.00	\$ 671.00	\$ 5,671.00
February 1, 2029 \$	5,000.00	\$ 582.00	\$ 5,582.00
February 1, 2030 \$	5,000.00	\$ 492.00	\$ 5,492.00
February 1, 2031 \$	5,000.00	\$ 403.00	\$ 5,403.00
February 1, 2032 \$	5,000.00	\$ 313.00	\$ 5,313.00
February 1, 2033 \$	5,000.00	\$ 224.00	\$ 5,224.00
February 1, 2034 \$	5,000.00	\$ 134.00	\$ 5,134.00
February 1, 2035 \$	5,000.00	\$ 45.00	\$ 5,045.00
\$	53,000.00	\$ 5,379.00	\$ 58,379.00

SECTION I - DEBT SERVICE (FUND 4)

III. WATER UTILITY DEBT OUTSTANDING

2018 General Obligation Corporate Purchase Bond					
In June 2015, Council adopted a resolution declaring official intent to reimburse expenditures on the Rockwell Avenue Reconstruction project from proceeds of a borrowing. The total cost is estimated at \$4,776,442. A grant from the DOT TEA and Sanitary Sewer will fund a portion of the estimate. Included in the bond is \$1,000,000 to reimburse the developer for a hotel and convention center on Reena Avenue and \$150,000 in traffic signals for Madison and Reena Avenue. The total amount to finance is \$4,215,000.					
		<u>Principal</u>		<u>Interest</u>	<u>Total</u>
Total Amount	\$	1,290,000.00	\$	474,803.19	\$ 1,764,803.19
Amount Paid	\$	305,000.00	\$	233,258.19	\$ 538,258.19
Outstanding as of 12/31/2024	\$	985,000.00	\$	241,545.00	\$ 1,226,545.00
<u>Repayment Schedule</u>		<u>Principal</u>		<u>Interest</u>	<u>Total</u>
February 1, 2025	\$	55,000.00	\$	30,910.00	\$ 85,910.00
February 1, 2026	\$	55,000.00	\$	28,710.00	\$ 83,710.00
February 1, 2027	\$	60,000.00	\$	26,710.00	\$ 86,710.00
February 1, 2028	\$	60,000.00	\$	24,910.00	\$ 84,910.00
February 1, 2029	\$	65,000.00	\$	23,035.00	\$ 88,035.00
February 1, 2030	\$	65,000.00	\$	21,085.00	\$ 86,085.00
February 1, 2031	\$	70,000.00	\$	19,060.00	\$ 89,060.00
February 1, 2032	\$	70,000.00	\$	16,960.00	\$ 86,960.00
February 1, 2033	\$	75,000.00	\$	14,728.75	\$ 89,728.75
February 1, 2034	\$	75,000.00	\$	12,347.50	\$ 87,347.50
February 1, 2035	\$	80,000.00	\$	9,847.50	\$ 89,847.50
February 1, 2036	\$	80,000.00	\$	7,227.50	\$ 87,227.50
February 1, 2037	\$	85,000.00	\$	4,483.75	\$ 89,483.75
February 1, 2038	\$	90,000.00	\$	1,530.00	\$ 91,530.00
	\$	985,000.00	\$	241,545.00	\$ 1,226,545.00

SECTION I - DEBT SERVICE (FUND 4)

III. WATER UTILITY DEBT OUTSTANDING

2022 General Obligation Refunding Bonds

In November 2019, Council adopted a resolution declaring official intent to refinance the Build America Bond from the Library expansion and \$5,500,000 for the Fire Department expansion / renovation from proceeds of a borrowing. The total amount to finance is \$6,985,000 at an interest rate of 2.48%.

	<u>Principal</u>		<u>Interest</u>		<u>Total</u>
Total Amount	\$ 250,000.00	\$	104,259.00	\$	354,259.00
Amount Paid	\$ 10,000.00	\$	19,694.00	\$	29,694.00
Amount Paid	\$ 240,000.00	\$	84,565.00	\$	324,565.00

<u>Repayment Schedule</u>	<u>Principal</u>		<u>Interest</u>		<u>Total</u>
February 1, 2025	\$ 10,000.00	\$	8,500.00	\$	18,500.00
February 1, 2026	\$ 10,000.00	\$	8,100.00	\$	18,100.00
February 1, 2027	\$ 10,000.00	\$	7,700.00	\$	17,700.00
February 1, 2028	\$ 10,000.00	\$	7,300.00	\$	17,300.00
February 1, 2029	\$ 10,000.00	\$	6,900.00	\$	16,900.00
February 1, 2030	\$ 10,000.00	\$	6,450.00	\$	16,450.00
February 1, 2031	\$ 10,000.00	\$	6,045.00	\$	16,045.00
February 1, 2032	\$ 15,000.00	\$	5,658.00	\$	20,658.00
February 1, 2033	\$ 15,000.00	\$	5,163.00	\$	20,163.00
February 1, 2034	\$ 15,000.00	\$	4,638.00	\$	19,638.00
February 1, 2035	\$ 15,000.00	\$	4,113.00	\$	19,113.00
February 1, 2036	\$ 15,000.00	\$	3,588.00	\$	18,588.00
February 1, 2037	\$ 15,000.00	\$	3,063.00	\$	18,063.00
February 1, 2038	\$ 15,000.00	\$	2,538.00	\$	17,538.00
February 1, 2039	\$ 15,000.00	\$	2,013.00	\$	17,013.00
February 1, 2040	\$ 15,000.00	\$	1,488.00	\$	16,488.00
February 1, 2041	\$ 15,000.00	\$	963.00	\$	15,963.00
February 1, 2042	\$ 20,000.00	\$	350.00	\$	20,350.00
	\$ 240,000.00	\$	84,570.00	\$	324,570.00

SECTION I - DEBT SERVICE (FUND 4)

III. WATER UTILITY DEBT OUTSTANDING

2024 General Obligation Refunding Bonds					
In June 2024, the City borrowed \$17,345,000 to construct the Public Works and Parks Facility Operations, street projects, various capital improvement projects, vehicles and solar energy project at the Wastewater Treatment Plant.					
	<u>Principal</u>		<u>Interest</u>		<u>Total</u>
Total Amount \$	405,000.00	\$	208,003.00	\$	613,003.00
Amount Paid \$	-	\$	-	\$	-
Outstanding as of 12/31/2024 \$	405,000.00	\$	208,003.00	\$	613,003.00
<u>Repayment Schedule</u>	<u>Principal</u>		<u>Interest</u>		<u>Total</u>
February 1, 2025 \$	10,000.00	\$	20,303.00	\$	30,303.00
February 1, 2026 \$	15,000.00	\$	17,000.00	\$	32,000.00
February 1, 2027 \$	15,000.00	\$	16,400.00	\$	31,400.00
February 1, 2028 \$	15,000.00	\$	15,800.00	\$	30,800.00
February 1, 2029 \$	15,000.00	\$	15,200.00	\$	30,200.00
February 1, 2030 \$	15,000.00	\$	14,600.00	\$	29,600.00
February 1, 2031 \$	15,000.00	\$	14,000.00	\$	29,000.00
February 1, 2032 \$	15,000.00	\$	13,400.00	\$	28,400.00
February 1, 2033 \$	20,000.00	\$	12,600.00	\$	32,600.00
February 1, 2034 \$	20,000.00	\$	11,600.00	\$	31,600.00
February 1, 2035 \$	20,000.00	\$	10,600.00	\$	30,600.00
February 1, 2036 \$	20,000.00	\$	9,600.00	\$	29,600.00
February 1, 2037 \$	20,000.00	\$	8,600.00	\$	28,600.00
February 1, 2038 \$	25,000.00	\$	7,475.00	\$	32,475.00
February 1, 2039 \$	25,000.00	\$	6,225.00	\$	31,225.00
February 1, 2040 \$	25,000.00	\$	5,100.00	\$	30,100.00
February 1, 2041 \$	25,000.00	\$	4,100.00	\$	29,100.00
February 1, 2042 \$	30,000.00	\$	3,000.00	\$	33,000.00
February 1, 2043 \$	30,000.00	\$	1,800.00	\$	31,800.00
February 1, 2044 \$	30,000.00	\$	600.00	\$	30,600.00
February 1, 2045 \$	-	\$	-	\$	-
\$	405,000.00	\$	208,003.00	\$	613,003.00

SECTION I - DEBT SERVICE (FUND 4)

III. WATER UTILITY DEBT OUTSTANDING

Total Water Utility Outstanding					
	<u>Principal</u>		<u>Interest</u>		<u>Total</u>
Total Amount \$	3,140,000.00	\$	984,200.29	\$	4,124,200.29
Amount Paid \$	1,142,000.00	\$	430,484.29	\$	1,572,484.29
Outstanding as of 12/31/2024 \$	1,998,000.00	\$	553,716.00	\$	2,551,716.00
<u>Repayment Schedule</u>	<u>Principal</u>		<u>Interest</u>		<u>Total</u>
2025 \$	179,000.00	\$	68,326.00	\$	247,326.00
2026 \$	189,000.00	\$	59,526.00	\$	248,526.00
2027 \$	200,000.00	\$	53,221.00	\$	253,221.00
2028 \$	90,000.00	\$	48,681.00	\$	138,681.00
2029 \$	95,000.00	\$	45,717.00	\$	140,717.00
2030 \$	95,000.00	\$	42,627.00	\$	137,627.00
2031 \$	100,000.00	\$	39,508.00	\$	139,508.00
2032 \$	105,000.00	\$	36,331.00	\$	141,331.00
2033 \$	115,000.00	\$	32,715.75	\$	147,715.75
2034 \$	115,000.00	\$	28,719.50	\$	143,719.50
2035 \$	120,000.00	\$	24,605.50	\$	144,605.50
2036 \$	115,000.00	\$	20,415.50	\$	135,415.50
2037 \$	120,000.00	\$	16,146.75	\$	136,146.75
2038 \$	130,000.00	\$	11,543.00	\$	141,543.00
2039 \$	40,000.00	\$	8,238.00	\$	48,238.00
2040 \$	40,000.00	\$	6,588.00	\$	46,588.00
2041 \$	40,000.00	\$	5,063.00	\$	45,063.00
2042 \$	50,000.00	\$	3,350.00	\$	53,350.00
2043 \$	30,000.00	\$	1,800.00	\$	31,800.00
2044 \$	30,000.00	\$	600.00	\$	30,600.00
2045 \$	-	\$	-		
\$	1,998,000.00	\$	553,722.00	\$	2,551,722.00

SECTION I - DEBT SERVICE (FUND 4)

IV. STORMWATER UTILITY DEBT OUTSTANDING

2021 Taxable General Obligation Refunding Bonds					
In January 2021, the City Council authorized the issuance of \$1,074,000 Taxable General Obligation Refunding Bond at an interest rate of 1.79%. This bond refinances the State Trust Fund Loan that was issued to pay off the City's WRS prior service pension liability that was previously financed at 7.2%.					
		<u>Principal</u>		<u>Interest</u>	<u>Total</u>
Total Amount	\$	26,000.00	\$	3,678.00	\$ 29,678.00
Amount Paid	\$	4,000.00	\$	1,513.00	\$ 5,513.00
Outstanding 12/31/2024	\$	22,000.00	\$	2,165.00	\$ 24,165.00
<u>Repayment Schedule</u>		<u>Principal</u>		<u>Interest</u>	<u>Total</u>
February 1, 2025	\$	2,000.00	\$	376.00	\$ 2,376.00
February 1, 2026	\$	2,000.00	\$	340.00	\$ 2,340.00
February 1, 2027	\$	2,000.00	\$	304.00	\$ 2,304.00
February 1, 2028	\$	2,000.00	\$	268.00	\$ 2,268.00
February 1, 2029	\$	2,000.00	\$	232.00	\$ 2,232.00
February 1, 2030	\$	2,000.00	\$	197.00	\$ 2,197.00
February 1, 2031	\$	2,000.00	\$	162.00	\$ 2,162.00
February 1, 2032	\$	2,000.00	\$	126.00	\$ 2,126.00
February 1, 2033	\$	2,000.00	\$	90.00	\$ 2,090.00
February 1, 2034	\$	2,000.00	\$	54.00	\$ 2,054.00
February 1, 2035	\$	2,000.00	\$	18.00	\$ 2,018.00
	\$	22,000.00	\$	2,167.00	\$ 24,167.00

SECTION I - DEBT SERVICE (FUND 4)

IV. STORMWATER UTILITY DEBT OUTSTANDING

2018 General Obligation Corporate Purchase Bond					
In June 2015, Council adopted a resolution declaring official intent to reimburse expenditures on the Rockwell Avenue Reconstruction project from proceeds of a borrowing. The total cost is estimated at \$4,776,442. A grant from the DOT TEA and Sanitary Sewer will fund a portion of the estimate. Included in the bond is \$1,000,000 to reimburse the developer for a hotel and convention center on Reena Avenue and \$150,000 in traffic signals for Madison and Reena Avenue. The total amount to finance is \$4,215,000.					
	<u>Principal</u>		<u>Interest</u>		<u>Total</u>
Total Amount	\$ 1,345,000.00	\$	492,733.30	\$	1,837,733.30
Amount Paid	\$ 320,000.00	\$	242,802.05	\$	562,802.05
Outstanding 12/31/2024	\$ 1,025,000.00	\$	249,931.25	\$	1,274,931.25
<u>Repayment Schedule</u>	<u>Principal</u>		<u>Interest</u>		<u>Total</u>
February 1, 2025	\$ 60,000.00	\$	32,152.50	\$	92,152.50
February 1, 2026	\$ 60,000.00	\$	29,752.50	\$	89,752.50
February 1, 2027	\$ 60,000.00	\$	27,652.50	\$	87,652.50
February 1, 2028	\$ 65,000.00	\$	25,777.50	\$	90,777.50
February 1, 2029	\$ 65,000.00	\$	23,827.50	\$	88,827.50
February 1, 2030	\$ 70,000.00	\$	21,802.50	\$	91,802.50
February 1, 2031	\$ 70,000.00	\$	19,702.50	\$	89,702.50
February 1, 2032	\$ 75,000.00	\$	17,527.50	\$	92,527.50
February 1, 2033	\$ 75,000.00	\$	15,221.25	\$	90,221.25
February 1, 2034	\$ 80,000.00	\$	12,760.00	\$	92,760.00
February 1, 2035	\$ 80,000.00	\$	10,180.00	\$	90,180.00
February 1, 2036	\$ 85,000.00	\$	7,477.50	\$	92,477.50
February 1, 2037	\$ 90,000.00	\$	4,567.50	\$	94,567.50
February 1, 2038	\$ 90,000.00	\$	1,530.00	\$	91,530.00
	\$ 1,025,000.00	\$	249,931.25	\$	1,274,931.25

SECTION I - DEBT SERVICE (FUND 4)

IV. STORMWATER UTILITY DEBT OUTSTANDING

2024 General Obligation Refunding Bonds					
In June 2024, the City borrowed \$17,345,000 to construct the Public Works and Parks Facility Operations, street projects, various capital improvement projects, vehicles and solar energy project at the Wastewater Treatment Plant.					
	<u>Principal</u>		<u>Interest</u>		<u>Total</u>
Total Amount \$	1,345,000.00	\$	687,244.00	\$	2,032,244.00
Amount Paid \$	-	\$	-	\$	-
Outstanding 12/31/2024 \$	1,345,000.00	\$	687,244.00	\$	2,032,244.00
<u>Repayment Schedule</u>	<u>Principal</u>		<u>Interest</u>		<u>Total</u>
February 1, 2025 \$	35,000.00	\$	67,294.00	\$	102,294.00
February 1, 2026 \$	45,000.00	\$	56,400.00	\$	101,400.00
February 1, 2027 \$	45,000.00	\$	54,600.00	\$	99,600.00
February 1, 2028 \$	50,000.00	\$	52,700.00	\$	102,700.00
February 1, 2029 \$	50,000.00	\$	50,700.00	\$	100,700.00
February 1, 2030 \$	55,000.00	\$	48,600.00	\$	103,600.00
February 1, 2031 \$	55,000.00	\$	46,400.00	\$	101,400.00
February 1, 2032 \$	60,000.00	\$	44,100.00	\$	104,100.00
February 1, 2033 \$	60,000.00	\$	41,400.00	\$	101,400.00
February 1, 2034 \$	65,000.00	\$	38,275.00	\$	103,275.00
February 1, 2035 \$	65,000.00	\$	35,025.00	\$	100,025.00
February 1, 2036 \$	70,000.00	\$	31,650.00	\$	101,650.00
February 1, 2037 \$	75,000.00	\$	28,025.00	\$	103,025.00
February 1, 2038 \$	75,000.00	\$	24,275.00	\$	99,275.00
February 1, 2039 \$	80,000.00	\$	20,400.00	\$	100,400.00
February 1, 2040 \$	85,000.00	\$	16,700.00	\$	101,700.00
February 1, 2041 \$	90,000.00	\$	13,200.00	\$	103,200.00
February 1, 2042 \$	90,000.00	\$	9,600.00	\$	99,600.00
February 1, 2043 \$	95,000.00	\$	5,900.00	\$	100,900.00
February 1, 2044 \$	100,000.00	\$	2,000.00	\$	102,000.00
February 1, 2045 \$	-	\$	-	\$	-
\$	1,345,000.00	\$	687,244.00	\$	2,032,244.00

SECTION I - DEBT SERVICE (FUND 4)

IV. STORMWATER UTILITY DEBT OUTSTANDING

Total Stormwater Utility Outstanding					
	<u>Principal</u>		<u>Interest</u>		<u>Total</u>
Total Amount \$	2,716,000.00	\$	1,183,655.30	\$	3,899,655.30
Amount Paid \$	324,000.00	\$	244,315.05	\$	568,315.05
Outstanding 12/31/2024 \$	2,392,000.00	\$	939,340.25	\$	3,331,340.25
<u>Repayment Schedule</u>	<u>Principal</u>		<u>Interest</u>		<u>Total</u>
2025 \$	97,000.00	\$	99,822.50	\$	196,822.50
2026 \$	107,000.00	\$	86,492.50	\$	193,492.50
2027 \$	107,000.00	\$	82,556.50	\$	189,556.50
2028 \$	117,000.00	\$	78,745.50	\$	195,745.50
2029 \$	117,000.00	\$	74,759.50	\$	191,759.50
2030 \$	127,000.00	\$	70,599.50	\$	197,599.50
2031 \$	127,000.00	\$	66,264.50	\$	193,264.50
2032 \$	137,000.00	\$	61,753.50	\$	198,753.50
2033 \$	137,000.00	\$	56,711.25	\$	193,711.25
2034 \$	147,000.00	\$	51,089.00	\$	198,089.00
2035 \$	147,000.00	\$	45,223.00	\$	192,223.00
2036 \$	155,000.00	\$	39,127.50	\$	194,127.50
2037 \$	165,000.00	\$	32,592.50	\$	197,592.50
2038 \$	165,000.00	\$	25,805.00	\$	190,805.00
2039 \$	80,000.00	\$	20,400.00	\$	100,400.00
2040 \$	85,000.00	\$	16,700.00	\$	101,700.00
2041 \$	90,000.00	\$	13,200.00	\$	103,200.00
2042 \$	90,000.00	\$	9,600.00	\$	99,600.00
2043 \$	95,000.00	\$	5,900.00	\$	100,900.00
2044 \$	100,000.00	\$	2,000.00	\$	102,000.00
2045					
\$	2,392,000.00	\$	939,342.25	\$	3,331,342.25

SECTION I - DEBT SERVICE (FUND 4)

V. TID #6 Debt Outstanding

2015 Advanced Refunding					
On May 26, 2015 General Obligation Refunding Bonds were issued for advanced refunding of April 2007 General Obligation Bonds and May 2005 General Obligation Refunding Bonds. The issue total \$3,045,000 with the City's portion at \$610,000; Water portion at \$1,130,000; Sewer portion at \$925,000 and TID 6 at \$380,000. The net interest cost was 1.9085%.					
		<u>Principal</u>		<u>Interest</u>	<u>Total</u>
Total Amount	\$	380,000.00	\$	72,348.82	\$ 452,348.82
Amount Paid	\$	255,000.00	\$	66,674.82	\$ 321,674.82
Outstanding as of 12/31/2024	\$	125,000.00	\$	5,674.00	\$ 130,674.00
<u>Repayment Schedule</u>		<u>Principal</u>		<u>Interest</u>	<u>Total</u>
February 1, 2025	\$	40,000.00	\$	3,050.00	\$ 43,050.00
February 1, 2026	\$	40,000.00	\$	1,950.00	\$ 41,950.00
February 1, 2027	\$	45,000.00	\$	675.00	\$ 45,675.00
	\$	125,000.00	\$	5,675.00	\$ 130,675.00

Total TID #6 Outstanding					
		<u>Principal</u>		<u>Interest</u>	<u>Total</u>
Total Amount	\$	380,000.00	\$	72,348.82	\$ 452,348.82
Amount Paid	\$	255,000.00	\$	66,674.82	\$ 321,674.82
Outstanding as of 12/31/2024	\$	125,000.00	\$	5,674.00	\$ 130,674.00
<u>Repayment Schedule</u>		<u>Principal</u>		<u>Interest</u>	<u>Total</u>
2025	\$	40,000.00	\$	3,050.00	\$ 43,050.00
2026	\$	40,000.00	\$	1,950.00	\$ 41,950.00
2027	\$	45,000.00	\$	675.00	\$ 45,675.00
	\$	125,000.00	\$	5,675.00	\$ 130,675.00

SECTION I - DEBT SERVICE (FUND 4)

VI. TID DISTRICT #8

2018 General Obligation Corporate Purchase Bond

In June 2015, Council adopted a resolution declaring official intent to reimburse expenditures on the Rockwell Avenue Reconstruction project from proceeds of a borrowing. The total cost is estimated at \$4,776,442. A grant from the DOT TEA and Sanitary Sewer will fund a portion of the estimate. Included in the bond is \$1,000,000 to reimburse the developer for a hotel and convention center on Reena Avenue and \$150,000 in traffic signals for Madison and Reena Avenue. The total amount to finance is \$4,215,000. TID #8 will close in 2025. Debt payments will be transferred from TID #8 to Fund 4 to make payments through 2033 or at such time that the 2018 GO bonds are refinanced.

	<u>Principal</u>		<u>Interest</u>		<u>Total</u>
Total Amount \$	1,165,000.00	\$	307,567.60	\$	1,472,567.60
Amount Paid \$	410,000.00	\$	197,406.35	\$	607,406.35
Outstanding as of 12/31/2024 \$	755,000.00	\$	110,161.25	\$	865,161.25
<u>Repayment Schedule</u>	<u>Principal</u>		<u>Interest</u>		<u>Total</u>
February 1, 2025 \$	70,000.00	\$	22,842.50	\$	92,842.50
February 1, 2026 \$	75,000.00	\$	19,942.50	\$	94,942.50
February 1, 2027 \$	80,000.00	\$	17,242.50	\$	97,242.50
February 1, 2028 \$	80,000.00	\$	14,842.50	\$	94,842.50
February 1, 2029 \$	85,000.00	\$	12,367.50	\$	97,367.50
February 1, 2030 \$	85,000.00	\$	9,817.50	\$	94,817.50
February 1, 2031 \$	90,000.00	\$	7,192.50	\$	97,192.50
February 1, 2032 \$	95,000.00	\$	4,417.50	\$	99,417.50
February 1, 2033 \$	95,000.00	\$	1,496.25	\$	96,496.25
\$	755,000.00	\$	110,161.25	\$	865,161.25

SECTION I - DEBT SERVICE (FUND 4)

VI. TID DISTRICT #8

Total TID #8 Outstanding					
	<u>Principal</u>		<u>Interest</u>		<u>Total</u>
Total Amount	\$ 1,165,000.00	\$	307,567.60	\$	1,472,567.60
Amount Paid	\$ 410,000.00	\$	197,406.35	\$	607,406.35
Outstanding as of 12/31/2024	\$ 755,000.00	\$	110,161.25	\$	865,161.25
<u>Repayment Schedule</u>	<u>Principal</u>		<u>Interest</u>		<u>Total</u>
2025	\$ 70,000.00	\$	22,842.50	\$	92,842.50
2026	\$ 75,000.00	\$	19,942.50	\$	94,942.50
2027	\$ 80,000.00	\$	17,242.50	\$	97,242.50
2028	\$ 80,000.00	\$	14,842.50	\$	94,842.50
2029	\$ 85,000.00	\$	12,367.50	\$	97,367.50
2030	\$ 85,000.00	\$	9,817.50	\$	94,817.50
2031	\$ 90,000.00	\$	7,192.50	\$	97,192.50
2032	\$ 95,000.00	\$	4,417.50	\$	99,417.50
2033	\$ 95,000.00	\$	1,496.25	\$	96,496.25
	\$ 755,000.00	\$	110,161.25	\$	865,161.25

SECTION I - DEBT SERVICE (FUND 4)

VII. TOTAL DEBT SUMMARY: All Funds

General Fund, Wasterwater, Water, Stormwater, TID #6, TID #7 and TID #8

<u>Repayment Schedule</u>		<u>Principal</u>	<u>Interest</u>	<u>Subtotal</u>
2025	\$	2,112,335.86	\$ 1,621,727.92	\$ 3,734,063.78
2026	\$	2,568,587.71	\$ 1,432,688.65	\$ 4,001,276.36
2027	\$	6,165,999.18	\$ 1,265,858.24	\$ 7,431,857.42
2028	\$	2,483,172.75	\$ 1,103,121.11	\$ 3,586,293.86
2029	\$	2,564,910.95	\$ 1,031,269.46	\$ 3,596,180.41
2030	\$	2,487,816.35	\$ 958,201.55	\$ 3,446,017.90
2031	\$	2,369,891.55	\$ 888,256.35	\$ 3,258,147.90
2032	\$	2,374,639.18	\$ 820,795.12	\$ 3,195,434.30
2033	\$	2,313,061.95	\$ 749,016.68	\$ 3,062,078.63
2034	\$	2,300,662.56	\$ 673,299.01	\$ 2,973,961.57
2035	\$	2,229,443.81	\$ 599,443.06	\$ 2,828,886.87
2036	\$	2,220,408.47	\$ 526,928.74	\$ 2,747,337.21
2037	\$	2,297,559.43	\$ 452,056.94	\$ 2,749,616.37
2038	\$	2,379,899.59	\$ 373,891.97	\$ 2,753,791.56
2039	\$	2,242,431.86	\$ 275,692.12	\$ 2,518,123.98
2040	\$	1,925,159.29	\$ 213,290.63	\$ 2,138,449.92
2041	\$	1,983,084.86	\$ 172,526.42	\$ 2,155,611.28
2042	\$	1,190,000.00	\$ 119,650.00	\$ 1,309,650.00
2043	\$	1,175,000.00	\$ 72,500.00	\$ 1,247,500.00
2044	\$	1,225,000.00	\$ 24,500.00	\$ 1,249,500.00
2045	\$	-	\$ -	
	\$	46,609,065.35	\$ 13,374,713.97	\$ 59,983,779.32

SECTION J
TRANSPORTATION FUND
(FUND 5)

Section J – Transportation Fund (Fund 5)

The Transportation Fund was established to track transportation improvement projects and funds. Unlike some of the other funds in this document, the Transportation Fund is supported by the City's tax levy. The revenues in this fund come from general property taxes and the motor vehicles registration fee. In some years, like in 2024-2025, the City borrows funds for the purpose of constructing or reconstructing roads, sidewalks, or bike trails. Also, some years the City receives grants from the state or federal government to assist in road projects.

In 2025, the City is proposing to complete at least one large-scale road construction project in conjunction with water main replacement, which includes the roadway, sidewalks, water main replacement, hydrants and services replacement, and sewer and storm sewer improvements.

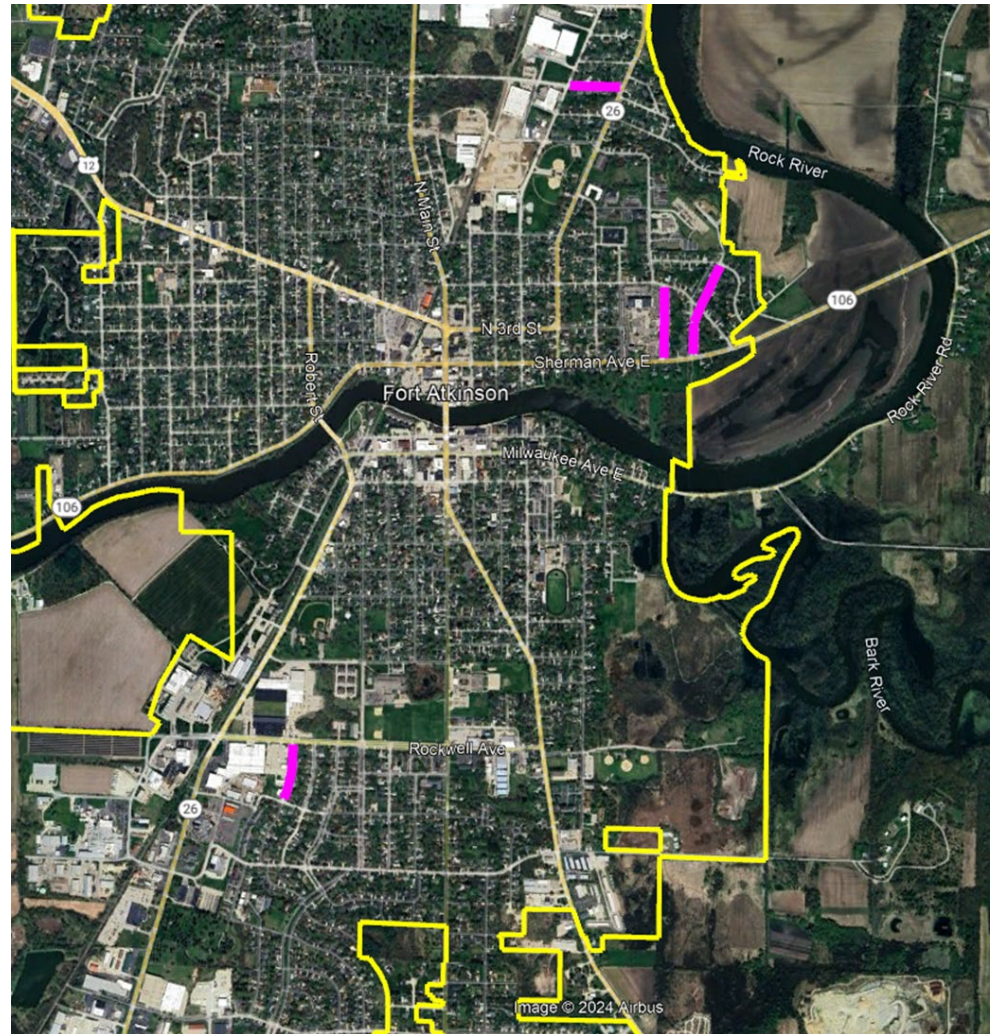
The roads to be reconstructed as part of this project are described as follows:

- Erick Street
- McMillen Street
- Memorial Drive
- Cramer Street

They are highlighted on the adjacent map.

Note that the City also expects to construct public infrastructure in the Banker Road neighborhood in 2025, using funds borrowed in 2024. Roads intended to be constructed include Hawthorne Drive, Trillium Drive, and a perimeter road that has yet to be named. Staff continues to work with the design engineer on the platting and planning process in the 4th quarter of 2024.

Line item revenue and expenditure accounts for the 2025 Transportation Fund are included on the following page.



SECTION J - TRANSPORTATION IMPROVEMENTS FUND (FUND 5)

City of Fort Atkinson

2025 Operating Budget

Transportation Improvements Fund Revenues & Expenditures

BUDGET LINE ITEM		2022		2023		2024		2024 YTD		2024		2025		VARIANCE 2025-		COMMENTS
ACCOUNT NO	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	08/31/2024	ESTIMATE	PROPOSED	2024								
TRANSPORTATION IMPROVEMENTS REVENUES																
05-41-0041-1100	GENERAL PROPERTY TAXES	\$ 500,000.00	\$ 500,000.00	\$ 500,000.00	\$ 500,000.00	\$ 500,000.00	\$ 500,000.00	\$ 500,000.00	\$ -	Levied Funds						
05-41-0041-1700	MOTOR VEHICLE REGIS FEE	\$ 200,445.00	\$ 216,387.17	\$ 212,000.00	\$ 126,466.00	\$ 212,000.00	\$ 210,000.00	\$ (2,000.00)	Vehicle Reg							
05-42-0042-5600	STATE: MLS GRANT	\$ 387,776.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-							
05-46-0046-1100	STREET CONST OR PAVING	\$ 113,166.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-							
05-49-0049-1100	BORROWING PROCEEDS	\$ 677,000.00	\$ -	\$ 800,000.00	\$ 591,300.00	\$ 591,300.00	\$ 208,700.00	\$ (591,300.00)	2024 Borrow							
05-49-0049-1200	LT BORROWING EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-							
	PROCEEDS LT DEBT-BANK															
05-49-0049-1300	LOAN	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-							
	TRANS FROM 2016 STREET															
05-50-0049-1200	PROGRAM	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-							
05-50-0049-1300	TRANS IN FROM ARPA FUND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-							
	FUND BALANCE APPLIED	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 171,300.00	\$ 171,300.00							
TRANSPORTATION REVENUES TOTAL		\$ 1,878,387.00	\$ 716,387.17	\$ 1,512,000.00	\$ 1,217,766.00	\$ 1,303,300.00	\$ 1,090,000.00	\$ (422,000.00)								
TRANSPORTATION IMPROVEMENTS EXPENDITURES																
05-54-0000-1000	ADMIN EXPENSES	\$ -	\$ -	\$ -	\$ 425.69	\$ 1,500.00	\$ 25,000.00	\$ 25,000.00	Misc Exp							
05-54-5421-1600	UTILITY STUDY	\$ -	\$ 10,081.50	\$ -	\$ 1,269.00	\$ 1,269.00	\$ -	\$ -	-							
05-60-0064-3100	ROADWAY OF STREETS	\$ 963,807.42	\$ 1,007,937.82	\$ 1,303,300.00	\$ 1,104,068.77	\$ 1,886,485.00	\$ 1,065,000.00	\$ (238,300.00)	Project Details in							
	SUMMIT-INDUSTRIAL-RIDGE								CIP							
05-60-0064-3200	REPAIR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-							
TRANSPORTATION EXPENDITURES TOTAL		\$ 963,807.42	\$ 1,018,019.32	\$ 1,303,300.00	\$ 1,106,189.15	\$ 1,889,254.00	\$ 1,090,000.00	\$ (213,300.00)								
NET (REVENUES-EXPENDITURES):		\$ 914,580	\$ (301,632)	\$ (803,300)	\$ (606,189)	\$ (585,954)	\$ -									

SECTION K
BUSINESS REVOLVING LOAN FUND
(FUND 6)

Section K – Business Revolving Loan Fund (Fund 6)

The City previously had a **Business Revolving Loan Fund (Fund 6)**. Funds were loaned through this program, which used Community Development Block Grant (CDBG) funds to begin. In 2019, the state called back the CDBG funds from all municipalities because they found that the money was not being utilized effectively. In March 2019, the City had a balance of over \$1,000,000 in this account, along with outstanding loans to three businesses for roughly \$490,000. At this time, the Council took action to use General Fund Reserve dollars to buy out the rest of the loans from the state, issuing a check for \$1,492,956 to the state. Note that these funds came back to the City in 2021 as part of the CDBG CLOSE projects.

There is one outstanding loan to a local business that will be paid back to this fund over the next several years. When the loan is complete, staff will work with the Council and the Economic Development Commission to determine an appropriate use for the funds, such as a downtown façade grant or loan fund or additional funding to support housing. Because the City bought out the loans from the state with general fund dollars, there is significant flexibility in the future use of the funds.

Line item revenue and expenditure accounts for the Business Revolving Loan Fund are included on the following page.

SECTION K - BUSINESS REVOLVING LOAN FUND (FUND 6)

**City of Fort Atkinson
2025 Operating Budget**

Business Revolving Loan Fund Revenues & Expenditures

BUDGET LINE ITEM		2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD 08/31/2024	2024 ESTIMATE	2025 PROPOSED	VARIANCE 2025-2024	COMMENTS
ACCOUNT NO	DESCRIPTION								
BUSINESS REVOLVING LOANS									
06-00-0001-3203	Long-Term Rec Blodgett Garden	\$ 54,151.01	\$ 38,237.72	\$ -	\$ 30,039.17	\$ 30,039.17	\$ 16,000.00	\$ -	Term 03/2026
06-00-0001-3206	Long-Term Rec Fort Investments	\$ 62,620.12	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Term 2023
BUSINESS REVOLVING LOANS		\$ 116,771.13	\$ 38,237.72	\$ -	\$ 30,039.17	\$ 30,039.17	\$ 16,000.00	\$ -	
BUSINESS REVOLVING LOAN FUND REVENUES									
06-40-0048-1100	INTEREST ON INVESTMENTS	\$ 569.57	\$ 873.55	\$ 500.00	\$ 723.20	\$ 1,000.00	\$ 1,200.00	\$ 700.00	Interest
06-40-0048-3300	Interest Blodgett Loan	\$ 2,584.73	\$ 1,955.39	\$ 1,955.39	\$ 735.79	\$ 1,955.39	\$ 1,300.00	\$ (655.39)	Term 2026
06-40-0048-3600	Interest Fort Investments LLC	\$ 1,912.47	\$ 872.92	\$ 872.92	\$ -	\$ -	\$ -	\$ (872.92)	Term 2023
BUS REVOLV LOAN FUND REV TOTAL		\$ 5,066.77	\$ 3,701.86	\$ 3,328.31	\$ 1,458.99	\$ 2,955.39	\$ 2,500.00	\$ (828.31)	
BUSINESS REVOLVING LOAN FUND EXPENDITURES									
06-50-0056-5000	ECONOMIC DEVELOPMENT	\$ -	\$ (2,500.00)	\$ 2,500.00	\$ (2,500.00)	\$ 2,500.00	\$ 2,500.00	\$ -	Admin Costs
BUS REVOLV LOAN FUND EXP TOTAL		\$ -	\$ (2,500.00)	\$ 2,500.00	\$ (2,500.00)	\$ 2,500.00	\$ 2,500.00	\$ -	

**SECTION L
EMS FUND
(FUND 7)**

Section L – EMS Fund (Fund 7)



MEMBERS OF THE FORT ATKINSON FIRE AND EMS DEPARTMENT ARE SEEN DURING A SWEARING IN CEREMONY THIS SPRING.

The Emergency Medical Services (EMS) Fund is used to track revenues and expenses associated with the Fire/EMS Department's ambulance services. This fund was previously used to track the revenues and expenditures of the volunteer members of the Fire Department who respond to 911 EMS calls when the City's contracted service provider was busy on other calls.

However, with the passage of the Public Safety Referendum in April 2022, and the implementation of municipal-based EMS starting on January 1, 2023, this fund is now be used to track all revenues and expenditures associated with the provision of 911 emergency medical services, including 50% of the 12 full time Firefighter Paramedics and Firefighter/EMTs.

Revenues in this fund include billing for the ambulance service provided by the Fire Department, contract revenue from the Towns of Koshkonong, Jefferson, Oakland, Sumner, and Hebron, EMS funding from the state, and miscellaneous donations.

Expenditures include salaries, benefits, overtime, clothing allowance, supplies, equipment, ambulance maintenance, insurance, equipment maintenance and testing, EMS training for full time staff and volunteers, and benefits.

Line item revenue and expenditure accounts for this fund are included on the following page.

SECTION L - EMERGENCY MEDICAL SERVICES FUND (FUND 7)

**City of Fort Atkinson
2025 Operating Budget
EMS Fund Revenues & Expenditures**

BUDGET LINE ITEM		2022 ACTUAL	2023	ACTUAL 2024	BUDGET	2024 YTD 08/31/2024	2024 ESTIMATE	2025 PROPOSED	VARIANCE 2025-2024	COMMENTS	
ACCOUNT NO	DESCRIPTION										
EMERGENCY MEDICAL SERVICES REVENUES											
07-42-0042-1200	ARPA EXPENSES	\$ 114,265.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
07-42-0042-2000	EMS-STATE FUNDING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
07-42-0042-2100	EMS-FLEX Grant	\$ 135,735.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
07-44-0044-2300	EMS-Service Revenue	\$ 33,769.70	\$ 565,152.53	\$ 708,000.00	\$ 319,438.03	\$ 625,000.00	\$ 713,850.00	\$ 5,850.00	Runs, Calls	Contracts	
07-44-0044-2400	EMS-Town Contracts	\$ -	\$ 44,151.92	\$ 49,600.00	\$ 34,282.94	\$ 45,710.00	\$ 47,100.00	\$ (2,500.00)			
07-47-0047-1100	EMS-Donations	\$ -	\$ 242,805.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
07-47-0047-1200	EMS-ARPA	\$ 8,097.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
EMS REVENUES TOTAL		\$ 291,866.70	\$ 852,109.45	\$ 757,600.00	\$ 353,720.97	\$ 670,710.00	\$ 760,950.00	\$ 3,350.00			
EMERGENCY MEDICAL SERVICES EXPENDITURES											
07-52-5231-0100	EMS-Salaries Full-Time	\$ -	\$ 349,015.04	\$ 378,000.00	\$ 224,340.42	\$ 337,500.00	\$ 380,000.00	\$ 2,000.00	50% of FT		
07-52-5231-0200	EMS-Salaries Overtime	\$ -	\$ 73,139.94	\$ 82,000.00	\$ 70,846.80	\$ 78,000.00	\$ 90,000.00	\$ 8,000.00	OT min staff		
07-52-5231-0400	EMS-Billing Service	\$ -	\$ 688.00	\$ -	\$ -	\$ -	\$ -	\$ -	-		
07-52-5231-0600	EMS-Supplies	\$ 26,846.62	\$ 36,845.08	\$ 45,000.00	\$ 23,233.45	\$ 36,000.00	\$ 40,000.00	\$ (5,000.00)	Med supplies		
07-52-5231-0650	EMS-Dayroom Furnishings	\$ 15,738.39	\$ 475.74	\$ -	\$ -	\$ -	\$ -	\$ -	-		
07-52-5231-1200	EMS-Clothing Allowance	\$ 5,813.30	\$ 2,916.75	\$ 4,200.00	\$ 1,626.12	\$ 4,200.00	\$ 4,200.00	\$ -	To be negotiated		
07-52-5231-1300	EMS-Ambulance Maintenance	\$ 306.04	\$ 590.85	\$ 16,200.00	\$ 1,090.12	\$ 6,500.00	\$ 10,000.00	\$ (6,200.00)			
07-52-5231-1400	EMS-Ambulance Purchase	\$ 293,617.50	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-		
07-52-5231-1500	EMS-Ambulance Equipment	\$ 114,458.31	\$ 9,388.80	\$ 6,725.00	\$ 1,236.00	\$ 6,725.00	\$ 5,000.00	\$ (1,725.00)	Non-cap equip		
07-52-5231-1800	EMS-Insurance	\$ 2,470.50	\$ 2,621.50	\$ 7,500.00	\$ 2,766.00	\$ 3,000.00	\$ 3,000.00	\$ (4,500.00)	Contrib to GF		
07-52-5231-1900	EMS-Equip Maintenance and Test	\$ -	\$ -	\$ 1,500.00	\$ 538.78	\$ 1,500.00	\$ 2,000.00	\$ 500.00			
07-52-5231-4000	EMS-Training Expense	\$ 18,538.96	\$ 1,679.36	\$ 5,000.00	\$ 306.30	\$ 2,500.00	\$ 10,000.00	\$ 5,000.00	Para school		
07-52-5231-5000	EMTa-Training Expense	\$ 10,596.42	\$ -	\$ 3,500.00	\$ -	\$ 2,000.00	\$ 2,000.00	\$ (1,500.00)	EMTA School		
07-52-5231-8000	EMS-Admin Expenses	\$ -	\$ 180.00	\$ 5,000.00	\$ 213.80	\$ 1,500.00	\$ 5,150.00	\$ 150.00			
07-52-5290-6500	SS / MEDICARE EMPLOYER	\$ -	\$ 5,868.81	\$ 5,200.00	\$ 4,110.68	\$ 6,000.00	\$ 6,000.00	\$ 800.00	SS w OT		
07-52-5290-7000	WI RETIREMENT EMPLOYER	\$ -	\$ 76,615.50	\$ 82,000.00	\$ 57,108.19	\$ 85,000.00	\$ 84,000.00	\$ 2,000.00	WRS w OT		
07-52-5290-7500	HEALTH-DENT INSUR EMPLOYER	\$ -	\$ 80,994.72	\$ 115,000.00	\$ 76,011.33	\$ 115,000.00	\$ 119,000.00	\$ 4,000.00	14% increase		
07-52-5290-8000	DENTAL INSURANCE EMPLOYER	\$ -	\$ 7,778.35	\$ -	\$ -	\$ -	\$ -	\$ -	-		
07-52-5290-8500	LIFE INSURANCE EMPLOYER	\$ -	\$ 140.43	\$ 400.00	\$ 122.27	\$ 240.00	\$ 250.00	\$ (150.00)			
07-52-5290-9000	LONGEVITY	\$ -	\$ 375.00	\$ 375.00	\$ 325.00	\$ 325.00	\$ 350.00	\$ (25.00)	50% of FT		
EMS EXPENDITURES TOTAL		\$ 488,386.04	\$ 649,313.87	\$ 757,600.00	\$ 463,875.26	\$ 685,990.00	\$ 760,950.00	\$ 3,350.00			
NET (REVENUES-EXPENDITURES):		\$ (196,519)	\$ 202,796	\$ -	\$ (110,154)	\$ (15,280)	\$ -				

SECTION M
LODGING/ROOM TAX/CITY SCAPF FUND
(FUND 8)

Section M – Lodging/Room Tax/City Scape Fund (Fund 8)

The lodging/room tax/street scape fund is another fund outside of the City's general fund used for a specific program or purpose. The City has a lodging/room tax, which consists of a tax paid by the consumer on hotel/motel stays. State statutes require funds collected from the room tax be used to support tourism promotion and tourism development.



THE HISTORIC 1901 WATER TOWER IS SEEN.

entrepreneurs in Fort Atkinson and filling vacant downtown storefronts. Staff is proposing to use up to \$16,000 in fund balance from Fund 8 to support this project and, as of the date of this budget document, has applied to the Fort Atkinson Community Foundation for a matching grant.

Line item revenue and expenditure accounts for this fund are included on the following page.

The City is proposing to receive \$46,600 in room taxes in 2025. The City continues to provide a payment to the Fort Atkinson Chamber of Commerce annually. In 2024, this payment increased to include the City's membership dues for the Chamber of Commerce and will remain at that level.

Other expenditures are for the salaries, supplies, and benefits of the City's downtown street scape program. These funds support three part-time summer employees who maintain the Riverwalk, downtown public spaces, and the flower baskets and planters. The City's street scape program supports tourism through adding visual interest and aesthetically-pleasing elements in the downtown.

In addition to these items, the City is participating in a business pitch competition in late 2024 and early 2025 in partnership with UW-Whitewater and the Chamber of Commerce. The program is called **Boost Fort Atkinson: A Business Competition**. It is aimed at encouraging

SECTION M - LODGING/ROOM TAX/CITY SCAPE (FUND 8)

City of Fort Atkinson

2025 Operating Budget

Lodging/Room Tax/City Scape Revenues & Expenditures

BUDGET LINE ITEM		2022	2023	2024	2024 YTD	2024	2025	VARIANCE	COMMENTS	
ACCOUNT NUMBER	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	08/31/2024	ESTIMATE	PROPOSED	2025-2024		
LODGING/ROOM TAX/CITYSCAPE REVENUES										
08-41-0041-2200	LODGING ROOM TAX	\$ 52,620	\$ 54,044	\$ 46,000	\$ 24,518	\$ 48,000	\$ 46,600	\$ 600	Hotel/Motel tax	
08-47-0047-1100	DONATIONS / GRANTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,000	\$ 16,000	FACF	
08-49-0049-9999	FUND BALANCE APPLIED	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,000	\$ 16,000	FB for Boost	
LODGING/ROOM TAX/CITYSCAPE REVENUE TOTALS		\$ 52,620	\$ 54,044	\$ 46,000	\$ 24,518	\$ 48,000	\$ 78,600	\$ 32,600		
LODGING/ROOM TAX/CITYSCAPE EXPENDITURES										
08-56-5635-0000	CHAMBER PROMOTION & MARKETING	\$ 8,500.00	\$ 8,500.00	\$ 8,892.00	\$ 8,892.00	\$ 8,892.00	\$ 9,000.00	\$ 108	Chamber payment w dues	
08-56-5636-0100	CITY SCAPE-Salaries	\$ 16,143.15	\$ 15,675.72	\$ 21,708.00	\$ 18,757.50	\$ 17,000.00	\$ 21,700.00	\$ (8)	summer	
08-56-5636-0600	CITY SCAPE-Supplies	\$ 13,179.76	\$ 10,887.60	\$ 14,000.00	\$ 7,225.76	\$ 14,000.00	\$ 14,000.00	\$ -		
08-56-5636-2500	CITY SCAPE-Benefits	\$ 920.23	\$ 1,289.17	\$ 1,900.00	\$ 1,297.48	\$ 1,900.00	\$ 1,900.00	\$ -		
08-56-5635-0100	BOOST FORT ATKINSON	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 32,000.00	\$ 32,000	Pitch Competition	
LODGING/RT/CITYSCAPE EXPENDITURES		\$ 38,743	\$ 36,352	\$ 46,500	\$ 36,173	\$ 41,792	\$ 78,600	\$ 32,100		
NET (REVENUES-EXPENDITURES):		\$ 13,876	\$ 17,692	\$ (500)	\$ (11,655)	\$ 6,208	\$ -			

SECTION N
AFFORDABLE HOUSING FUND
(FUND 9)

Section N – Affordable Housing Fund (Fund 9)

The City's Affordable Housing Fund was created by the City Council in August 2024 through Resolution 2024-1422. This Resolution extended the life of Tax Increment District No. 8 on the City's northwest side for one year to fund affordable housing programs and projects in the City.

Wisconsin Statutes (66.1105(6)(g)) allows the extension of a TID for up to one year, using the last year of increment to improve the City's housing stock. At least 75% of the increment must benefit affordable housing with the remaining portion used to improve housing stock. "Affordable housing" is defined by Wis. Stats. 66.1105(2)(ab) as housing that costs a household no more than 30 percent of the household's gross month income. In order to extend the life of the TID, the City Council adopted a Resolution declaring such in August 2024, by the September 1st deadline. The City Council may then adopt a Resolution terminating TID No. 8 in April 2025.

The act of extending the life of TID No. 8 for an affordable housing program will provide approximately \$1,127,281 for affordable housing efforts in 2025 and beyond. The City Council may also close TIDs No. 6 and 7 in 2026, which will generate additional funds in the Affordable Housing Fund.

The City Council participated in a workshop on August 20, 2024 where they reviewed sample affordable housing programs such as downpayment assistance grants, home improvement grants, multi-family development incentives in both the affordable and market categories.

Below are samples of programs that will be further developed and defined in 2025.



City of Fort Atkinson - Affordable Housing Fund

SAMPLE PROGRAMS

Table 1: Anticipated Revenues

Revenue Source	Anticipated Amount
TID No. 8 - 2025 Increment*	\$ 1,162,155.66
TID No. 7 - 2026 Increment*	\$ 407,789.89
TID No. 6 - 2026 Increment*	\$ 143,713.20
Anticipated Total	\$ 1,713,658.75

*Assumes 2023 gross tax rate of \$20.32 per \$1,000 of equalized value

Table 2: Anticipated Program Expenditures

Sample Program	Sample Total Per Program	Sample Project Amount	Sample Number of Projects	Sample Program Description	Percentage of Total Program
Down Payment Assistance Program - Affordable	\$ 250,000.00	\$ 25,000.00	10	Down payment assistance for home buyers (single-family, condo, single-family owner-occupied residential unit) whose total household income is at or below the median household income for Jefferson County. Must own the home for five years. Grant program. 2022 Census data: \$78,628 Jefferson County Median Income	15%
Home Improvement Grant Program - Affordable	\$ 63,000.00	\$ 10,500.00	6	Home improvement grant program for home owners (single-family, condo, single-family owner-occupied residential unit) to make improvements to housing stock built before 1990. Can be interior or exterior improvements. Home owners must have a total household income at or below the median household income for Jefferson County.	4%
Multi-family Development Incentive Program - Affordable	\$ 1,000,000.00	\$ 250,000.00	4	Grant incentive payment to developer for constructing a new multifamily apartment building with at least 12 units. Units must be affordable (not more than 30% of gross household income for renter) for 10 years. Grant amount cannot be more than 15% of total project costs.	58%
Multi-family Development Incentive Program - Market	\$ 400,000.00	\$ 100,000.00	4	Grant incentive payment to developer for constructing a new multifamily apartment building with at least 12 units. Units can be affordable or market rate. Grant amount cannot be more than 15% of total project costs. May be used in conjunction with Affordable program above.	23%
Anticipated Total	\$ 1,713,000.00				



**City of Fort Atkinson - Affordable Housing Fund
SAMPLE PROGRAMS BUDGET**

Table 3: Sample Fund Revenue Budget

Revenue Source	2025	2026
TID No. 8 - 2025 Increment*	\$ 1,162,155.66	
TID No. 7 - 2026 Increment*		\$ 407,789.89
TID No. 6 - 2026 Increment*		\$ 143,713.20
Anticipated Total	\$ 1,162,155.66	\$ 551,503.09
		\$ 1,713,658.75

*Assumes 2023 gross tax rate of \$20.32 per \$1,000 of equalized value

Table 4: Sample Fund Expenditure Budget

Sample Program	2025	2026	2027	2028	Total Program Expenditures	Number of Projects
Down Payment Assistance Program - Affordable	\$ 125,000.00	\$ 125,000.00	\$ -	\$ -	\$ 250,000.00	10
Home Improvement Grant Program - Affordable	\$ -	\$ 10,500.00	\$ 21,000.00	\$ 31,500.00	\$ 63,000.00	6
Multi-family Development Incentive Program - Affordable	\$ 250,000.00	\$ 250,000.00	\$ 250,000.00	\$ 250,000.00	\$ 1,000,000.00	4
Multi-family Development Incentive Program - Market	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ 400,000.00	4
Anticipated Totals	\$ 475,000.00	\$ 485,500.00	\$ 371,000.00	\$ 381,500.00	\$ 1,713,000.00	24

Line item revenue and expenditure accounts for this fund are included on the following page. Note that this budget represents the best estimates of staff at the time the budget document was created.

SECTION N - AFFORDABLE HOUSING FUND (FUND 9)

**City of Fort Atkinson
2025 Operating Budget**

Affordable Housing Fund Revenues & Expenditures

BUDGET LINE ITEM		2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD 08/31/2024	2024 ESTIMATE	2025 PROPOSED	VARIANCE 2025-2024	COMMENTS
ACCOUNT NUMBER	DESCRIPTION								
AFFORDABLE HOUSING FUND REVENUES									
09-40-0049-2300	TAX INCREMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,127,281	\$ 1,127,281	TID #8 Inc
09-40-0049-2400	STATE AID TRANS IN FROM TID 8	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 62,427	\$ 62,427	
AFFORDABLE HOUSING FUND REVENUE TOTALS		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,189,708	\$ 1,189,708	
AFFORDABLE HOUSING FUND EXPENDITURES									
09-50-0056-0100	ADMINISTRATION-Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000.00	\$ 10,000	Sample
09-50-0059-0100	DOWNPAYMENT ASSISTANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000.00	\$ 100,000	Sample
09-50-0059-0200	HOME IMPROVEMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000.00	\$ 50,000	Sample
09-50-0059-0300	MULTI-FAM INCENTIVE AFFORD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250,000.00	\$ 250,000	Sample
09-50-0059-0400	MULTI-FAM INCENTIVE MARKET	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000.00	\$ 100,000	Sample
AFFORDABLE HOUSING FUND EXPENDITURES		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 510,000	\$ 510,000	
NET (REVENUES-EXPENDITURES):		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 679,708		

SECTION O
STORMWATER UTILITY FUND
(FUND 10)

Section O – Stormwater Utility Fund (Fund 10)

The City became an MS4 Permitted Community in 2006, which created a mandate to reduce the pollution being discharged from our City boundaries into the Rock and Bark Rivers. The Stormwater Utility Fund was created in 2009 to fund improvements associated with this requirement to reduce said pollution. A plan was developed in 2019, mapping out a series of projects that would allow us to reach pollution reduction goals set by the permit (formally known as the TMDL - Total Maximum Daily Load). No deadline exists for the City to attain these reductions. The City continues to make incremental improvements annually and fund significant project investments as budgets allow. The last significant project was the retrofit of the Larson Lagoon into a stormwater treatment facility, completed in 2019.

Revenues for this fund come from utility rate payers through the bi-monthly water, wastewater, and stormwater utility bill. The rates are based on the based on the impervious area on a parcel. Single family parcels are charged one (1) ERU (equivalent runoff unit) which represents 3,096 square feet of impervious area. Duplexes are billed at 0.7 ERUs/unit/year, and three and four family units are billed at 0.5 ERUs/unit/year. Five family and larger units, commercial, industrial, schools and churches have their impervious areas measured to determine their stormwater fees. Their fees are based on the number of ERUs for each parcel. The fees appear on the utility bill and started in January 2010. The table below shows the Stormwater Utility rates from 2020 through the proposed rates in 2025. As one can see, the City is proposing that rates increase by about 20% in 2025 due to the increase in costs associated with storm water projects and the lack of consistent rate increases over the last five years.

City of Fort Atkinson						
Stormwater Utility						
Rate Tables 2020-2025						
	2020	2021	2022	2023	2024	Proposed 2025
ERUs	10333	10438	10440	10440	10624	10624
Annual Cost per ERU	\$52.50	\$52.50	\$52.50	\$52.50	\$65.63	\$78.75
Bi-Monthly Utility Charge	\$8.75	\$8.75	\$8.75	\$8.75	\$10.94	\$13.13

Expenditures for this fund are committed to long-term debt and interest, salaries and benefits for those City employees who work within the Stormwater Utility, including a percentage of the salaries and benefits associated with the City Manager, PR/Executive Assistant, Public Works Director, Clerk/Treasurer/Finance Director, City Engineer, Utility Billing Specialist, and certain Public Works Operations staff who sweep streets, collect loose leaves, and maintain stormwater basins. Other expenditures include property and workers compensation insurance, storm sewer repair and maintenance, and capital equipment and projects.

Note that the City's utility rate consultants from Trilogy will be presenting information about the proposed 2025 rates, along with future financial planning for the Utility to the City Council in November 2024.

The Stormwater Utility is managed by the Public Works Director, **who has outlined the following goals in 2025:**

- Complete Financial Guidelines for the Stormwater Utility
- Hire consultants to update our stormwater ordinances to better align with the TMDL
- Perform analysis of the current ERU system to move toward more equitable rates for residential properties and update commercial/industrial.
- Begin a plan to get unpaved parking areas within the City paved, and reduce our load of TSS
- Continue an inventory of the collection system and its condition

2025 CIP Projects Proposed

STORMWATER	ROADWORK - STORMWATER PORTION	\$ 340,000.00	The stormwater utility portion of the 2025 road work, driven by water main replacement: McMillen, Erick St, Cramer St (asphalt), and Memorial Dr. Supports stormwater infrastructure improvements.
STORMWATER	COLLECTION SYSTEM REPAIRS AND LINING	\$ 100,000.00	General budget for annual sinkholes and breaks that require maintenance. Varies annually.
STORMWATER	SOUTH MAIN STREET PEDESTRIAN PATH DESIGN	\$ 20,000.00	Funded in part by a \$961K construction grant for Road/Path and Storm elements from WisDOT. Design funded wholly by the City. Storm improvements along the east side of the street associated with road narrowing and fixing some existing drainage issues. City's portion for design in 2025 and construction in 2026 shown after reduction for grant funding.

Line item revenue and expenditure accounts for this fund are included on the following pages.

SECTION O - STORMWATER UTILITY FUND (FUND 10)

**City of Fort Atkinson
2025 Operating Budget
Stormwater Utility Fund Revenue Detail**

BUDGET LINE ITEM		2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD 08/31/2024	2024 ESTIMATE	2025 PROPOSED	VARIANCE 2025-2024	COMMENTS
ACCOUNT NO	DESCRIPTION								
STORMWATER OPERATING REVENUES									
10-40-0041-2100	RESIDENTIAL FEES	\$ 211,047.29	\$ 211,582.20	\$ 263,750.00	\$ 176,330.54	\$ 263,750.00	\$ 316,500.00	\$ 52,750	Est 20% Inc.
10-40-0041-2200	COMMERCIAL FEES	\$ 229,344.54	\$ 232,529.32	\$ 286,250.00	\$ 193,911.28	\$ 286,250.00	\$ 343,500.00	\$ 57,250	Est 20% Inc.
10-40-0041-2300	INDUSTRIAL FEES	\$ 47,632.44	\$ 53,197.44	\$ 59,500.00	\$ 44,293.70	\$ 66,451.00	\$ 79,741.20	\$ 20,241	Est 20% Inc.
10-40-0041-2400	PUBLIC FEE	\$ 41,969.10	\$ 42,043.43	\$ 52,375.00	\$ 35,194.68	\$ 52,375.00	\$ 62,850.00	\$ 10,475	Est 20% Inc.
10-40-0041-2500	MULTI FAM RESID FEES	\$ 22,180.95	\$ 22,132.00	\$ 27,750.00	\$ 18,384.36	\$ 27,750.00	\$ 33,300.00	\$ 5,550	Est 20% Inc.
STORMWATER OPERATING REVENUES TOTAL		\$ 552,174	\$ 561,484	\$ 689,625	\$ 468,115	\$ 696,576	\$ 835,891	\$ 146,266	
STORMWATER INTERGOVERNMENTAL REVENUES									
10-42-0042-5100	STATE GRANTS	\$ 86,759.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
SW INTERGOVERNMENTAL REVENUES TOTAL		\$ 86,759	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
STORMWATER OTHER OPERATING REVENUES									
10-47-0047-0000	FORFEITED DISCOUNTS	\$ 2,764.30	\$ 2,706.26	\$ 2,500.00	\$ 2,012.75	\$ 2,500.00	\$ 2,000.00	\$ (500)	
10-47-0047-4000	MISCELLANEOUS REVENUE	\$ 369.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
SW OTHER OPERATING REVENUES TOTAL		\$ 3,133	\$ 2,706	\$ 2,500	\$ 2,013	\$ 2,500	\$ 2,000	\$ (500)	
STORMWATER NON-OPERATING & LONG TERM DEBT PROCEEDS									
10-48-0048-1100	INTEREST ON INVESTMENTS	\$ 309.70	\$ 482.27	\$ 2,500.00	\$ -	\$ -	\$ -	\$ (2,500)	
10-49-0049-9999	FUND BALANCE APPLIED	\$ -	\$ -	\$ 8,480.56	\$ -	\$ -	\$ -	\$ (8,481)	
SW NON-OP & LTD PROCEEDS		\$ 310	\$ 482	\$ 10,981	\$ -	\$ -	\$ -	\$ (10,981)	
TOTAL STORMWATER REVENUES		\$ 642,376	\$ 564,673	\$ 703,106	\$ 470,127	\$ 699,076	\$ 837,891	\$ 134,786	

SECTION O - STORMWATER UTILITY FUND (FUND 10)

**City of Fort Atkinson
2025 Operating Budget
Stormwater Utility Fund Expenditure Detail**

BUDGET LINE ITEM		2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD 08/31/2024	2024 ESTIMATE	2025 PROPOSED	VARIANCE 2025-2024	COMMENTS
ACCOUNT NO	DESCRIPTION								
STORMWATER - OTHER EXPENSES									
10-50-0059-2000	DEPRECIATION EXPENSE	\$ 211,063.00	\$ 243,151.00	\$ 200,000.00	\$ -	\$ -	\$ -	\$ (200,000)	Auditor Adj
10-50-0059-2600	INTEREST ON LONG TERM LOAN	\$ 38,783.18	\$ 34,787.19	\$ 34,865.00	\$ 19,707.50	\$ 34,865.00	\$ 99,822.50	\$ 64,958	
10-50-0059-5000	AMORT OF DEBT DISC	\$ 1,448.98	\$ 1,448.98	\$ -	\$ 1,448.98	\$ 1,448.98	\$ -	\$ -	Auditor Adj
10-50-0059-8000	DEBT ISSUANCE COST EXP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	PRINCIPAL DEBT PAYMENTS	\$ 51,319.00	\$ 51,000.00	\$ 56,000.00	\$ 56,000.00	\$ 56,000.00	\$ 97,000.00	\$ 41,000	
STORMWATER - OTHER EXPENSES TOTAL		\$ 302,614	\$ 330,387	\$ 290,865	\$ 77,156	\$ 92,314	\$ 196,823	\$ (94,043)	
STORMWATER PROJECT MANAGEMENT EXPENSES									
10-51-5142-0100	ADMINISTRATION-Salaries	\$ 34,692.69	\$ 37,057.31	\$ 41,500.00	\$ 29,164.45	\$ 41,500.00	\$ 43,000.00	\$ 1,500	3% wage incr
10-51-5142-0200	PR / EXEC ASSTNT-Salaries	\$ 5,268.61	\$ 5,745.95	\$ 6,300.00	\$ 1,295.16	\$ 3,000.00	\$ 6,300.00	\$ -	3% wage incr
10-51-5142-0600	PROGRAM MNGMTN-Supplies	\$ 15,540.22	\$ 17,686.44	\$ 17,000.00	\$ 11,016.74	\$ 17,000.00	\$ 17,000.00	\$ -	Program exp
10-51-5142-6500	SS / MEDICARE EMPLOYER	\$ 9,777.82	\$ 10,727.03	\$ 13,400.00	\$ 6,614.79	\$ 11,000.00	\$ 14,000.00	\$ 600	Staff Alloc Bene
10-51-5142-7000	WI RETIREMENT EMPLOYER	\$ 8,678.11	\$ 9,877.24	\$ 12,100.00	\$ 6,257.68	\$ 11,800.00	\$ 12,500.00	\$ 400	Staff Alloc Bene
10-51-5142-7500	HEALTH INSURANCE EMPLOYER	\$ 34,082.11	\$ 31,389.37	\$ 46,000.00	\$ 22,504.55	\$ 46,000.00	\$ 47,000.00	\$ 1,000	Staff Alloc Bene
10-51-5142-8000	DENTAL INSURANCE EMPLOYER	\$ 2,568.51	\$ 2,405.33	\$ -	\$ -	\$ -	\$ -	\$ -	
10-51-5142-8500	LIFE INSURANCE EMPLOYER	\$ 21.64	\$ 67.04	\$ 120.00	\$ 53.98	\$ 120.00	\$ 120.00	\$ -	Staff Alloc Bene
SW PROJECT MANAGEMENT EXPENSES - TOTAL		\$ 110,630	\$ 114,956	\$ 136,420	\$ 76,907	\$ 130,420	\$ 139,920	\$ 3,500	

SECTION O - STORMWATER UTILITY FUND (FUND 10)

City of Fort Atkinson
2025 Operating Budget
Stormwater Utility Fund Expenditure Detail

BUDGET LINE ITEM		2022	2023	2024	2024 YTD	2024	2025	VARIANCE	COMMENTS
ACCOUNT NO	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	08/31/2024	ESTIMATE	PROPOSED	2025-2024	
STORMWATER INSURANCE & RETIREMENT EXPENSES									
10-51-5180-4000	PROPERTY & LIABILITY INSURANCE	\$ 2,124.35	\$ 1,982.97	\$ 2,700.00	\$ 2,502.22	\$ 2,502.00	\$ 2,700.00	\$ -	
10-51-5180-6000	WORKER'S COMP INSURANCE	\$ 4,798.56	\$ 7,379.20	\$ 7,000.00	\$ 6,355.32	\$ 7,000.00	\$ 7,000.00	\$ -	Inc WC
10-51-5180-6080	PENSION EXPENSE	\$ 9,417.00	\$ 11,718.00	\$ -	\$ -	\$ -	\$ -	\$ -	Audit Entry
SW INS & RETIRE EXPENSES - TOTAL		\$ 16,340	\$ 21,080	\$ 9,700	\$ 8,858	\$ 9,502	\$ 9,700	\$ -	
STORMWATER PLANNING & ENGINEERING EXPENSES									
10-52-5251-0100	ENGINEERING-Salaries	\$ 28,851.77	\$ 37,041.56	\$ 59,300.00	\$ 21,504.06	\$ 27,000.00	\$ 62,000.00	\$ 2,700	3% wage incr
10-52-5251-0300	CONSULTANT SERVICES	\$ 48,403.76	\$ 64,291.53	\$ 45,000.00	\$ 21,497.74	\$ 45,000.00	\$ 45,000.00	\$ -	
10-52-5251-0600	PLANNING/ENGINEERING-Supplies	\$ 7,000.04	\$ 8,647.02	\$ 9,000.00	\$ 8,732.57	\$ 9,000.00	\$ 9,000.00	\$ -	Fiber Int
SW PLANNING & ENG. EXPENSES - TOTAL		\$ 84,256	\$ 109,980	\$ 113,300	\$ 51,734	\$ 81,000	\$ 116,000	\$ 2,700	
STORMWATER OPERATIONS & MAINTENANCE EXPENSES									
10-54-5434-0100	STREET CLEANING-Salaries	\$ 31,014.98	\$ 27,666.38	\$ 30,800.00	\$ 17,802.52	\$ 28,000.00	\$ 33,000.00	\$ 2,200	3% wage incr
10-54-5434-0600	STREET CLEANING-Supplies	\$ 16,997.35	\$ 21,519.44	\$ 18,480.56	\$ 13,331.46	\$ 15,000.00	\$ 15,000.00	\$ (3,481)	Leaf Vac
STORMWATER OPS & MAINT. EXPENSES TOTAL		\$ 48,012	\$ 49,186	\$ 49,281	\$ 31,134	\$ 43,000	\$ 48,000	\$ (1,281)	

SECTION O - STORMWATER UTILITY FUND (FUND 10)

**City of Fort Atkinson
2025 Operating Budget
Stormwater Utility Fund Expenditure Detail**

BUDGET LINE ITEM		2022	2023	2024	2024 YTD	2024	2025	VARIANCE	COMMENTS	
ACCOUNT NO	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	08/31/2024	ESTIMATE	PROPOSED	2025-2024		
STORMWATER STORM SEWERS EXPENSES										
10-54-5445-0100	STORM SEWERS-Salaries	\$ 37,481.12	\$ 33,267.74	\$ 35,000.00	\$ 21,369.70	\$ 34,000.00	\$ 39,000.00	\$ 4,000	3% wage incr	
10-54-5445-0600	STORM SEWERS-Supplies	\$ 20,170.10	\$ 45,244.65	\$ 20,000.00	\$ 2,947.47	\$ 20,000.00	\$ 20,000.00	\$ -		
SW STORM SEWER EXPENSES - TOTAL		\$ 57,651	\$ 78,512	\$ 55,000	\$ 24,317	\$ 54,000	\$ 59,000	\$ 4,000		
STORMWATER CAPITAL EXPENSES										
10-60-0064-4500	STORM DRAINAGE IMPROVEMENTS	\$ 924.38	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
10-60-0064-4501	LEAF VAC 2023 BUDGET	\$ -	\$ -	\$ -	\$ 83,490.00	\$ 83,490.00	\$ -	\$ -	Leaf Vac	
10-60-0064-4502	SEWER CAMERA 2023 BUDGET	\$ -	\$ -	\$ -	\$ 23,065.00	\$ 23,065.00	\$ -	\$ -	WW Purchase	
10-60-0064-4503	STREET SWEEPER 2021 BUDGET	\$ -	\$ (1.00)	\$ -	\$ -	\$ -	\$ -	\$ -		
10-60-0064-5300	STORMWATER MANAGEMENT PLAN	\$ 32,414.53	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
	ROADWORK - STORMWATER	\$ -	\$ -	\$ -	\$ -	\$ 178,489.00	\$ 340,000.00	\$ 340,000	Road Projects	
	S MAIN ST PED PATH DESIGN WORK	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,000.00	\$ 20,000		
	COLLECTION SYSTEM REPAIRS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Repair Projects	
SW STORM SEWER EXPENSES - TOTAL		\$ 33,339	\$ (1)	\$ -	\$ 106,555	\$ 285,044	\$ 360,000	\$ 360,000		
TOTAL STORMWATER EXPENDITURES		\$ 652,842	\$ 704,100	\$ 654,566	\$ 376,662	\$ 695,280	\$ 929,443	\$ 274,877		
NET (REVENUES-EXPENDITURES):		\$ (10,465)	\$ (139,427)	\$ 48,540	\$ 93,465	\$ 3,796	\$ (91,551)			

SECTION P
TAX INCREMENTAL DISTRICTS FUNDS
(FUNDS 12, 13, 14, 23, 24)

Section P – Tax Incremental District Funds (Funds 12, 13, 14, 23, 24)

The City of Fort Atkinson has five (5) Tax Incremental Financing Districts. TID No. 6 was created in 2000 and consists of the Klement Business Park (Fund 12). TID No. 7 was created in 2000 and consists of the City's Downtown area (Fund 13). TID No. 8 was created in 2009 and includes the newly developed area along Madison Street and the Hwy 26 bypass (Fund 14). TID No. 9 was created in 2022 (filed in 2023) and will be an overlay of TID No. 8 to support development of the City's Banker Road residential project (Fund 23). TID No. 10 was created in 2022 (filed in 2023) as a Blight Elimination TID with the goal of supporting development redevelopment on the northeast portion of the City.

These TIDs were created pursuant to a law enacted to provide a process by which local units of government could finance public works or improvements in blighted areas from taxes levied by county, village, schools and other local jurisdictions based on the increase in property values within a designated geographic area. When a TID is established, the state determines the aggregate value of taxable property located within the district (base value). Taxes derived from levies by all local jurisdictions on property values exceeding the base value determined by the state are allocated to the City for financing improvements within the district (increment). A map showing the location of TIDs 6-8 is on the next page.

TID NO. 6

TID No. 6 was created as an Industrial TID on January 18, 2000. 2018 was the last year to incur Tax Increment Financing (TIF)-related costs. This TID has been designated as a "distressed TID" which allows the City to extend its life by 10 years to recover the costs associated with the improvements to the TID. This designation also allows the City's other TIDs (No. 7 and No. 8) to donate excess increment to this TID. This TID is required to close by 2033; however, it may be terminated early if/when all costs are recovered. Per the Current Status document prepared by the City's Financial Advisors, TID No. 6 is expected to recover all funds by 2026. Whether or not all funds will be recovered by this time depends on many factors, including the TID's valuation, the tax rate, interest rates, new development, additional increment, and transfers from other TIDs.

Future plans for this TID include closing the TID when costs are recovered; extending the life for an additional year to provide funds for affordable housing; and creating a new TID including the undeveloped and under-developed land within the current TID.

TID NO. 7

TID No. 7 was created as a Blight Elimination TID on January 18, 2000. 2022 was the last year to incur TIF-related costs. This TID was scheduled to close in 2027; however, because it has been designated as a Donor to Distressed TID No. 6, its life can be extended to 2033. In 2023, all of the debt associated with TID No. 7 was paid off, which allows additional increment to be allocated to TID No. 6. Future plans include closing the TID when costs are recovered and TID No. 6 is solvent; extending the life for an additional year to provide funds for affordable housing; and creating a new TID including any remaining blighted land within the current TID.

TID NO. 8

TID No. 8 was created as a Mixed Use TID on September 15, 2009. 2024 is the last year to incur TIF-related costs. This is the City's newest and most successful TID. It is scheduled to close in 2029; however, because it has been designated as a Donor to Distressed TID No. 6, its life can be extended to 2033.

The City's financial advisors presented information about TID planning to the City Council on August 20, 2024. During that meeting, staff and the City Council reviewed a schedule for closing TID No. 8 in 2025 and establishing an Affordable Housing Fund with the 2024 increment (collected in 2025).

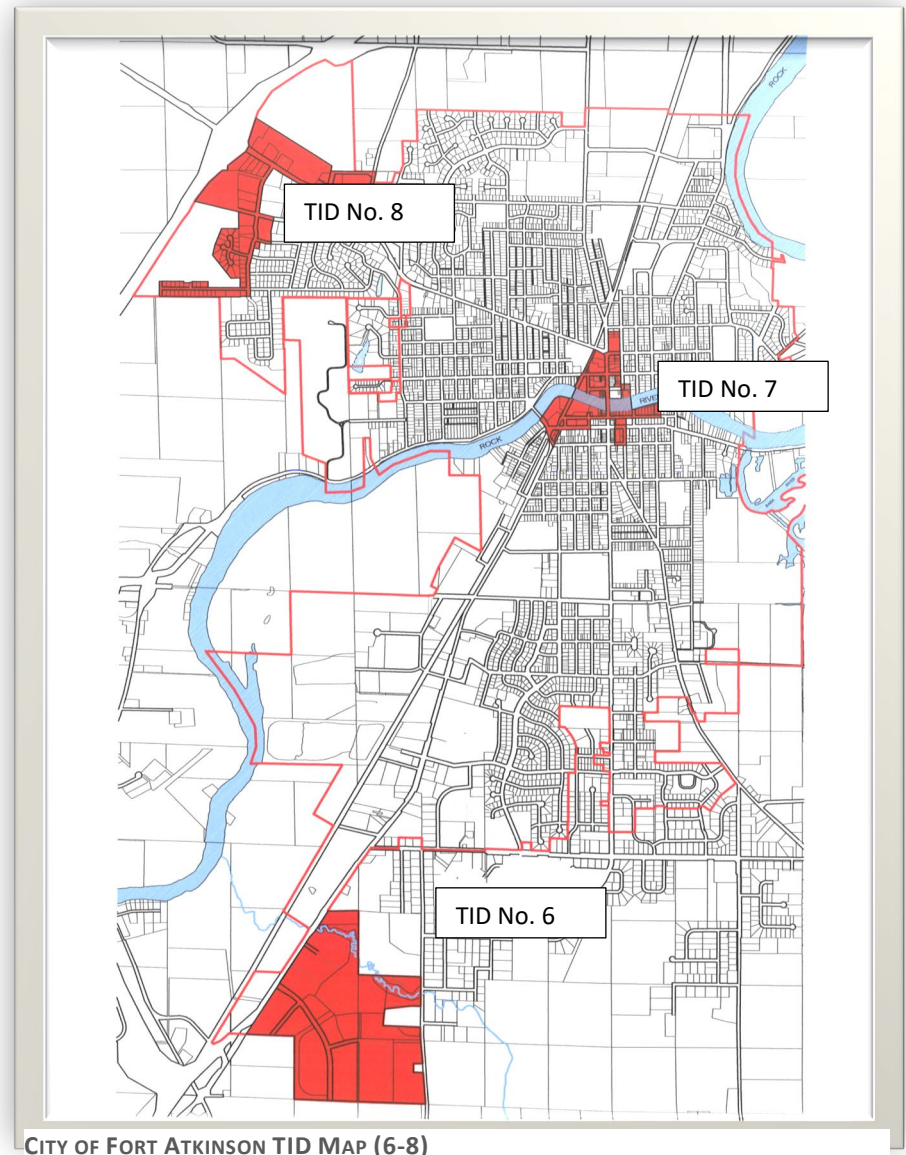
TID NO. 9

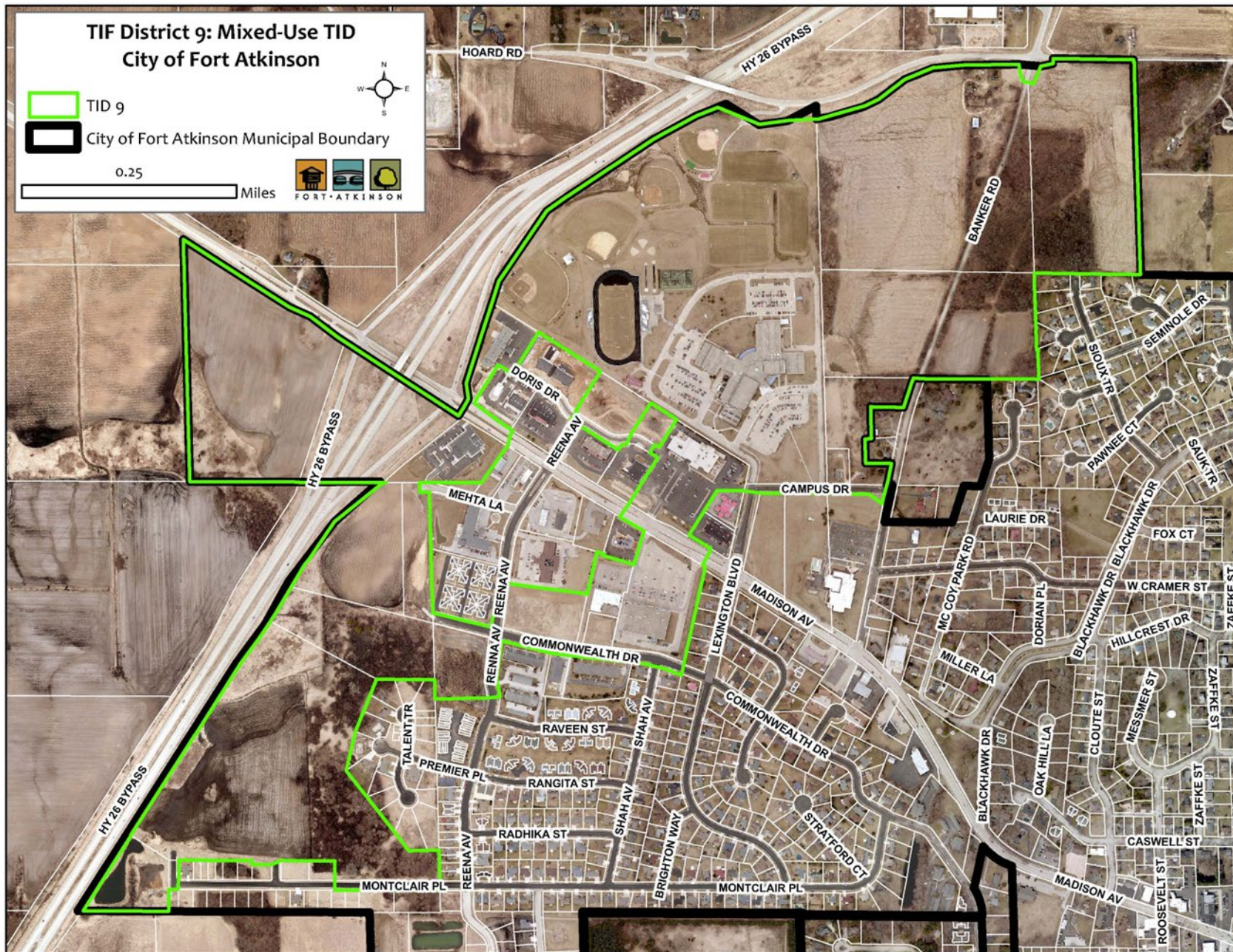
TID No. 9 was approved by the Joint Review Board in 2022 and filed by the October deadline in 2023, which means that the base value of this TID is as of January 1, 2023. It is a "Mixed-Use District" TID located on the northwest side of the City overlaying certain sections of TID #8.

This TID is being created to support development and redevelopment on the City's northwest side and includes newly annexed areas along Banker Road and on the west side of the Highway 26 bypass.

Any future public projects, development agreements, and other items associated with Tax Incremental Financing will come back through the City Council for action. Additionally, staff will continue to report on the status of the TIDs annually to the Joint Review Board at their annual meeting and to the City Council during the annual budget cycle and any other time an update is desired. A map of TID No. 9 is included on the next page. The Project Plan is available for review on the City's website.

In 2024, the City borrowed \$3.2 million to complete public infrastructure projects within TID No. 9 to support the development of the City-owned land along Banker Road. The installation of the public infrastructure is expected to begin in late 2024 or early 2025.

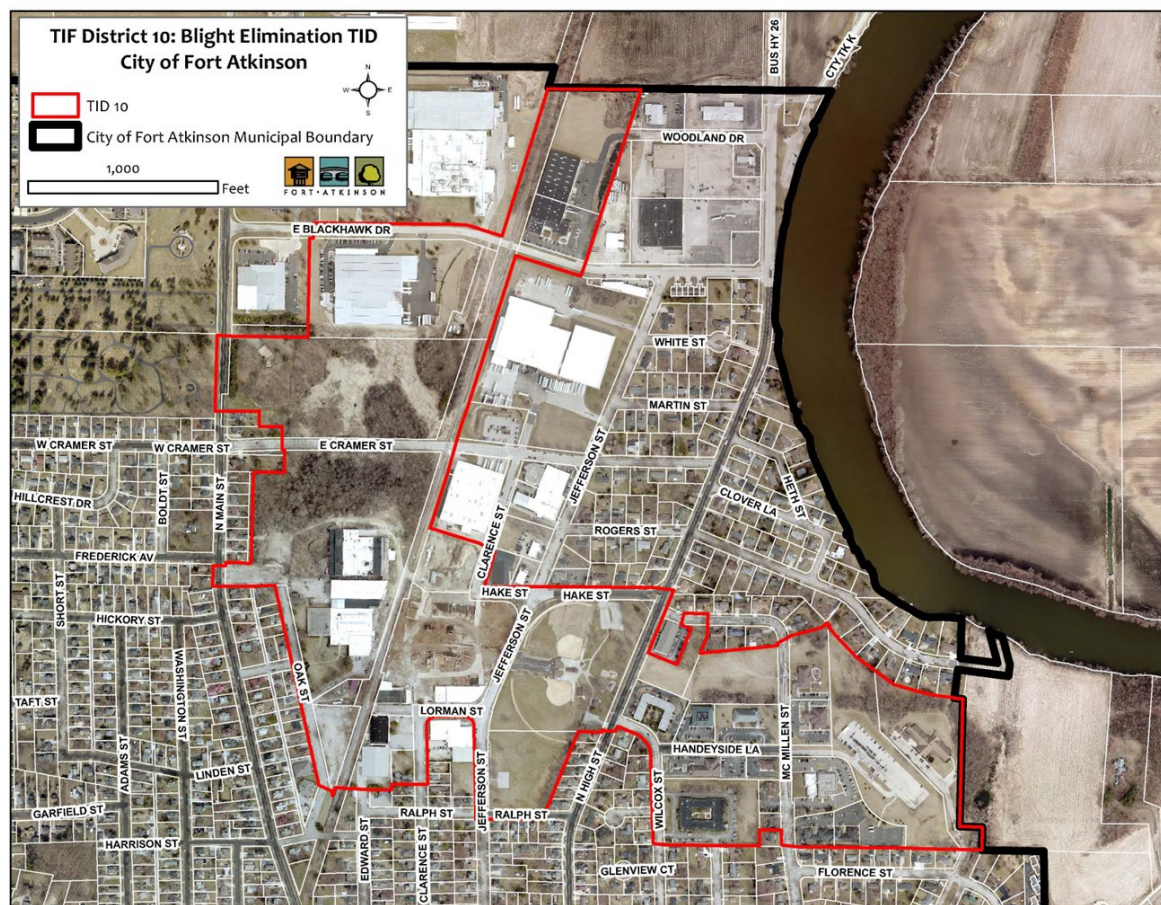




TID NO. 10

TID No. 10 was approved by the Joint Review Board in 2022 and filed by the October deadline in 2023, which means that the base value of this TID is as of January 1, 2023. It is a “Blight Elimination” TID located on the northwest side. This TID is being created to support development and redevelopment on the City’s northeast and includes the Lorman property.

Any future public projects, development agreements, and other items associated with Tax Incremental Financing will come back through the City Council for action. Additionally, staff will continue to report on the status of the TIDs annually to the Joint Review Board at their annual meeting and to the City Council during the annual budget cycle and any other time an update is desired. A map of TID No. 10 is shown below. The full project plan is available for review on the City's website.



The following housing extension and closure timeline was presented to the City Council at the TID workshop on August 20, 2024. Staff will continue to move through these processes, bringing items back to the City Council for action as indicated on the timeline.

City of Fort Atkinson TID # 6-8 Affordable Housing Extension and Closure Timelines	
Tuesday, August 20, 2024	City Council TID Workshop Common Council Adopts TID # 8 Affordable Housing Extension Resolution.
Tuesday, April 1, 2025	Common Council Adopts TID # 8 Termination Resolution.
Tuesday, August 19, 2025	City Council TID Workshop Common Council Adopts TID # 6 & 7 Affordable Housing Extension Resolutions.
Tuesday, April 7, 2026	Common Council Adopts TID # 6 & 7 Termination Resolutions.
Thursday, July 9, 2026	JRB First TID # 11 & TID # 12 Creation Meetings.
Tuesday, July 21, 2026.....	Plan Commission Adopts TID # 11 & TID # 12 Creation Resolutions.
Tuesday, August 18, 2026	City Council TID Workshop Common Council Adopts TID # 11 and TID # 12 Creation Resolutions.
Thursday, September 3, 2026.....	JRB Adopts TID # 11 and TID # 12 Creation Resolutions.
Friday, October 30, 2026	Submission Deadline for TID # 11 and TID 12 Creation Documents to DOR.



The following pages outline the proposed revenues and expenditures in each of the TID Funds in 2025.

SECTION P - TID #6 ROBERT KLEMENT BUSINESS PARK (FUND 12)

City of Fort Atkinson

2025 Operating Budget

TID #6 Fund - Revenues & Expenditures

BUDGET LINE ITEM		2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD 08/31/2024	2024 ESTIMATE	2025 PROPOSED	VARIANCE 2025-2024	COMMENTS
ACCOUNT NUMBER	DESCRIPTION								
TID #6 REVENUES									
12-40-0048-1100	INTEREST ON INVESTMENTS	\$ 655.56	\$ 29,443.40	\$ 10,000.00	\$ 37,315.56	\$ 55,973.34	\$ 35,000.00	\$ 25,000.00	
12-40-0048-2100	RENTAL OF CITY PROPERTY	\$ (3,451.00)	\$ 13,289.00	\$ 12,000.00	\$ 7,097.00	\$ 12,500.00	\$ 12,000.00	\$ -	
12-40-0048-6100	BUSINESS PARK LOT SALES	\$ -	\$ 88,517.00	\$ -	\$ -	\$ -	\$ -	\$ -	
12-40-0049-2300	TAX INCREMENT	\$ 146,887.51	\$ 166,372.44	\$ 150,650.77	\$ 150,650.77	\$ 150,650.77	\$ 137,070.44	\$ (13,580.33)	
12-40-0049-2301	STATE: AID	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
12-40-0049-2307	TRANS IN FROM TIF 7	\$ 208,264.74	\$ 252,259.81	\$ 452,253.85	\$ 445,853.01	\$ 445,853.01	\$ 398,370.00	\$ (53,883.85)	
12-40-0049-2308	TRANS IN FROM TIF 8	\$ 274,000.00	\$ 484,784.03	\$ 472,213.38	\$ 472,213.38	\$ 1,322,063.00	\$ -	\$ (472,213.38)	TID #8 Closed
12-42-0042-2400	EXEMPT COMPUTER AID	\$ 1,184.82	\$ 1,184.73	\$ 1,185.00	\$ 1,184.73	\$ 1,184.73	\$ 1,185.00	\$ -	
12-42-0042-2500	STATE PERSONAL PROPERTY	\$ 534.92	\$ 534.92	\$ 535.00	\$ 535.00	\$ 535.00	\$ 3,582.00	\$ 3,047.00	
12-48-0048-1500	INTEREST INCOME ON LEASES	\$ -	\$ 905.00	\$ -	\$ -	\$ -	\$ -	\$ -	Land Rent
TID #6 REVENUES TOTAL		\$ 628,076.55	\$ 1,037,290.33	\$ 1,098,838.00	\$ 1,114,849.45	\$ 1,988,759.85	\$ 587,207.44	\$ (511,630.56)	
TID #6 EXPENDITURES									
12-50-0056-0100	ADMINISTRATION-Salaries	\$ 5,043.87	\$ 6,029.96	\$ 6,600.00	\$ 4,289.88	\$ 6,617.00	\$ 13,700.00	\$ 7,100.00	EE Allocation
12-50-0056-5000	PLANNING ENG LEGAL EXP	\$ 186.38	\$ 5,550.00	\$ 150.00	\$ 150.00	\$ 150.00	\$ 150.00	\$ -	
12-50-0059-0100	2012 ADVANCE REFUND BOND INT. 2012 ADVANCE REFUND	\$ 240,000.00	\$ 245,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	paid off!
12-50-0059-0150	BOND	\$ 10,950.00	\$ 3,675.00	\$ -	\$ -	\$ -	\$ -	\$ -	
12-50-0059-0200	2015 ADVANCE REFUND BOND INT. 2015 ADVANCE REFUND	\$ 35,000.00	\$ 35,000.00	\$ 40,000.00	\$ 40,000.00	\$ 40,000.00	\$ 125,000.00	\$ 85,000.00	Pay off to close
12-50-0059-0250	BOND	\$ 5,863.00	\$ 4,988.00	\$ 4,050.00	\$ 4,050.00	\$ 4,050.00	\$ 5,675.00	\$ 1,625.00	Pay off to close
12-50-0059-2700	KLEMENT LAND PURCHASE	\$ 91,448.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	paid off!
12-50-0059-9999	REPURCHASE LAND	\$ 157,696.35	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
12-51-5190-6500	SS / MEDICARE EMPLOYER	\$ 401.05	\$ 457.78	\$ 510.00	\$ 326.74	\$ 505.00	\$ 1,050.00	\$ 540.00	EE Benefits
12-51-5190-7000	WI RETIREMENT EMPLOYER	\$ 352.80	\$ 411.85	\$ 460.00	\$ 295.86	\$ 457.00	\$ 950.00	\$ 490.00	EE Benefits
12-51-5190-7500	HEALTH INSURANCE EMPLOYER	\$ 900.94	\$ 593.73	\$ 850.00	\$ 322.96	\$ 485.00	\$ 1,250.00	\$ 400.00	EE Benefits
12-51-5190-8000	DENTAL INSURANCE EMPLOYER	\$ 75.93	\$ 62.49	\$ -	\$ -	\$ -	\$ -	\$ -	EE Benefits
12-51-5190-8500	LIFE INSURANCE EMPLOYER	\$ 2.16	\$ 2.33	\$ 4.00	\$ 2.54	\$ 4.00	\$ 10.00	\$ 6.00	EE Benefits
TID #6 EXPENDITURES TOTAL		\$ 547,920.48	\$ 301,771.14	\$ 52,624.00	\$ 49,437.98	\$ 52,268.00	\$ 147,785.00	\$ 95,161.00	
NET (REVENUES-EXPENDITURES):		\$ 80,156	\$ 735,519	\$ 1,046,214	\$ 1,065,411	\$ 1,936,492	\$ 439,422		

SECTION P - TID #7 DOWNTOWN ECONOMIC DEVELOPMENT (FUND 13)

City of Fort Atkinson

2025 Operating Budget

TID #7 Fund - Revenues & Expenditures

BUDGET LINE ITEM		2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD 08/31/2024	2024 ESTIMATE	2025 PROPOSED	VARIANCE 2025-2024	COMMENTS
ACCOUNT NUMBER	DESCRIPTION								
TID #7 REVENUES									
13-40-0048-1100	INTEREST ON INVESTMENTS	\$ 1,196.85	\$ 264.10	\$ 25.00	\$ 3,488.11	\$ 5,500.00	\$ 2,500.00	\$ 2,475.00	
13-40-0049-2300	TAX INCREMENT	\$ 462,733.84	\$ 512,577.81	\$ 453,726.01	\$ 453,726.01	\$ 453,726.01	\$ 388,940.88	\$ (64,785.13)	
13-42-0042-2400	EXEMPT COMPUTER AID	\$ 2,863.00	\$ 2,863.10	\$ 2,863.10	\$ 2,863.10	\$ 2,863.10	\$ 2,863.00	\$ (0.10)	
13-42-0042-2500	STATE PERSONAL PROPERTY	\$ 676.29	\$ 676.29	\$ 676.00	\$ 676.00	\$ 676.00	\$ 12,603.00	\$ 11,927.00	
TID #7 REVENUES TOTAL		\$ 467,469.98	\$ 516,381.30	\$ 457,290.11	\$ 460,753.22	\$ 462,765.11	\$ 406,906.88	\$ (50,383.23)	
TID #7 EXPENDITURES									
13-50-0056-0100	ADMINISTRATION-Salaries	\$ 5,043.87	\$ 6,029.96	\$ 6,600.00	\$ 4,289.88	\$ 6,617.00	\$ 6,825.00	\$ 225.00	EE Allocation
13-50-0056-5000	PLANNING ENG LEGAL EXP	\$ 150.00	\$ 9,330.00	\$ 150.00	\$ 760.00	\$ 150.00	\$ 150.00	\$ -	
13-50-0059-0100	2012 ADVANCE REFUND BOND	\$ 230,000.00	\$ 240,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	Debt Paid
13-50-0059-0150	INT. 2012 ADVANCE REFUND BO	\$ 10,650.00	\$ 3,600.00	\$ -	\$ -	\$ -	\$ -	\$ -	Debt Paid
13-50-0059-2306	TRANS OUT TO TIF 6	\$ 208,264.74	\$ 252,259.81	\$ 445,853.01	\$ 445,853.01	\$ 445,853.01	\$ 398,370.00	\$ (47,483.01)	
13-61-0061-0900	STREET SCAPING	\$ 13,177.70	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
13-51-5190-6500	SS / MEDICARE EMPLOYER	\$ 401.05	\$ 457.78	\$ 510.00	\$ 326.74	\$ 505.00	\$ 523.00	\$ 13.00	EE Benefits
13-51-5190-7000	WI RETIREMENT EMPLOYER	\$ 352.80	\$ 411.85	\$ 460.00	\$ 295.86	\$ 457.00	\$ 475.00	\$ 15.00	EE Benefits
13-51-5190-7500	HEALTH INSURANCE EMPLOYER	\$ 900.94	\$ 593.73	\$ 850.00	\$ 322.96	\$ 485.00	\$ 560.00	\$ (290.00)	EE Benefits
13-51-5190-8000	DENTAL INSURANCE EMPLOYER	\$ 75.93	\$ 62.49	\$ -	\$ -	\$ -	\$ -	\$ -	EE Benefits
13-51-5190-8500	LIFE INSURANCE EMPLOYER	\$ 2.16	\$ 2.33	\$ 4.00	\$ 2.54	\$ 4.00	\$ 4.00	\$ -	EE Benefits
TID #7 EXPENDITURES TOTAL		\$ 469,019.19	\$ 512,747.95	\$ 454,427.01	\$ 451,850.99	\$ 454,071.01	\$ 406,907.00	\$ (47,520.01)	
NET (REVENUES-EXPENDITURES):		\$ (1,549)	\$ 3,633	\$ 2,863	\$ 8,902	\$ 8,694	\$ (0)		

SECTION P - TID #8 NORTHWEST CORRIDOR DEVELOPMENT (FUND 14)

**City of Fort Atkinson
2025 Operating Budget
TID #8 Fund - Revenues & Expenditures**

BUDGET LINE ITEM		2022 ACTUAL	2023	ACTUAL	2024 BUDGET	2024 YTD 08/31/2024	2024 ESTIMATE	2025 PROPOSED	VARIANCE 2025- 2024	COMMENTS
ACCOUNT NUMBER	DESCRIPTION									
TID #8 REVENUES										
14-40-0048-1100	INTEREST ON INVESTMENTS	\$ 5,508.24	\$	49,028.23	\$ 25,000.00	\$ 52,946.52	\$ 70,000.00	\$ 25,000.00	\$ -	
14-40-0049-2300	TAX INCREMENT	\$ 840,093.58	\$	1,075,602.03	\$ 970,153.25	\$ 970,153.25	\$ 970,153.25	\$ 1,108,438.11	\$ 138,284.86	
14-40-0049-2301	STATE: AID	\$ -	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	
14-42-0042-2400	EXEMPT COMPUTER AID	\$ 818.40	\$	818.39	\$ 818.00	\$ 818.39	\$ 818.39	\$ 818.00	\$ -	
14-42-0042-2500	STATE PERSONAL PROPERTY	\$ 5,309.01	\$	5,309.01	\$ 5,309.00	\$ 5,309.22	\$ 5,309.22	\$ 62,427.00	\$ 57,118.00	
TID #8 REVENUES TOTAL		\$ 851,729.23	\$	1,130,757.66	\$ 1,001,280.25	\$ 1,029,227.38	\$ 1,046,280.86	\$ 1,196,683.11	\$ 195,402.86	
TID #8 EXPENDITURES										
14-50-0056-0100	ADMINISTRATION-Salaries	\$ 5,043.88	\$	6,667.47	\$ 6,600.00	\$ 4,289.88	\$ 6,625.00	\$ -	\$ (6,600.00)	EE Allocation
14-50-0056-5000	PLANNING ENG LEGAL EXP	\$ 150.00	\$	16,297.92	\$ 25,000.00	\$ 150.00	\$ 150.00	\$ 6,975.00	\$ (18,025.00)	2025 Exp
14-50-0059-0100	2016 MEHTA LANE LOAN	\$ 53,300.00	\$	53,300.00	\$ -	\$ -	\$ -	\$ -	\$ -	Paid off!
14-50-0059-0150	INT. 2016 MEHTA LANE LOAN	\$ 1,007.35	\$	245.43	\$ -	\$ -	\$ -	\$ -	\$ -	
14-50-0059-0200	2018 GO BOND-REENA	\$ 65,000.00	\$	65,000.00	\$ 70,000.00	\$ 70,000.00	\$ 825,000.00	\$ -	\$ (70,000.00)	Pay of Debt
14-50-0059-0250	INT. 2018 GO BOND-REENA	\$ 30,942.50	\$	28,343.00	\$ 25,642.50	\$ 25,642.50	\$ 135,803.75	\$ -	\$ (25,642.50)	
14-50-0059-1600	STATE AID TRANS TO FUND 9 AHF	\$ -	\$	-	\$ -	\$ -	\$ -	\$ 62,427.00	\$ 62,427.00	AHF (aid)
14-50-0059-1700	INCMNT TRANS TO FUND 9 AHF	\$ -	\$	-	\$ -	\$ -	\$ -	\$ 1,127,281.11	\$ 1,127,281.11	AHF (increment)
14-50-0059-2306	TRANS OUT TO TIF 6	\$ 274,000.00	\$	484,784.03	\$ 472,213.38	\$ 472,213.38	\$ 1,322,063.00	\$ -	\$ (472,213.38)	Trans to 6, Amen
14-50-0064-3100	STREET IMPROVEMENTS	\$ 5,361.50	\$	-	\$ 1,567,048.00	\$ 3,675.98	\$ 50,306.98	\$ -	\$ (1,567,048.00)	Incl. Lights
14-50-0064-6100	PEDESTRIAN / BIKE TRAIL	\$ -	\$	-	\$ 135,000.00	\$ -	\$ -	\$ -	\$ (135,000.00)	
14-50-0064-7100	DEVELOPER REIMBURSEMENT	\$ -	\$	18,389.52	\$ -	\$ -	\$ 48,110.48	\$ -	\$ -	DA Paid off 24
14-51-5190-6500	SS / MEDICARE EMPLOYER	\$ 401.03	\$	457.78	\$ 510.00	\$ 326.74	\$ 505.00	\$ -	\$ (510.00)	EE Benefits
14-51-5190-7000	WI RETIREMENT EMPLOYER	\$ 352.82	\$	411.85	\$ 460.00	\$ 295.86	\$ 457.00	\$ -	\$ (460.00)	EE Benefits
14-51-5190-7500	HEALTH INSURANCE EMPLOYER	\$ 900.92	\$	593.73	\$ 850.00	\$ 322.96	\$ 485.00	\$ -	\$ (850.00)	EE Benefits
14-51-5190-8000	DENTAL INSURANCE EMPLOYER	\$ 75.92	\$	62.49	\$ -	\$ -	\$ -	\$ -	\$ -	EE Benefits
14-51-5190-8500	LIFE INSURANCE EMPLOYER	\$ 2.17	\$	2.33	\$ 4.00	\$ 2.54	\$ 4.00	\$ -	\$ (4.00)	EE Benefits
TID #8 EXPENDITURES TOTAL		\$ 436,538.09	\$	674,555.55	\$ 2,303,327.88	\$ 576,919.84	\$ 2,389,510.21	\$ 1,196,683.11	\$ (1,106,644.77)	
NET (REVENUES-EXPENDITURES):		\$ 415,191	\$	456,202	\$ (1,302,048)	\$ 452,308	\$ (1,343,229)	\$ -		

SECTION P - TID #9 NORTHWEST MIXED USE (FUND 23)

**City of Fort Atkinson
2025 Operating Budget
TID #9 Fund - Revenues & Expenditures**

BUDGET LINE ITEM		2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD 08/31/2024	2024 ESTIMATE	2025 PROPOSED	VARIANCE 2025-2024	COMMENTS	
ACCOUNT NUMBER	DESCRIPTION									
TID #9 REVENUES										
23-40-0048-1100	INTEREST ON INVESTMENTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,500.00	\$ 2,500.00	NAN Cap Int. Revenue 2025	
23-40-0048-2000	CAPITALIZED INTEREST 2024B	\$ -	\$ -	\$ -	\$ 72,917.00	\$ 72,917.00	\$ 175,000.00	\$ 175,000.00		
23-40-0049-2300	TAX INCREMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 21,962.28	\$ 21,962.28		
23-42-0042-2400	EXEMPT COMPUTER AID	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
23-42-0042-2500	STATE PERSONAL PROPERTY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
TID #9 REVENUES TOTAL		\$ -	\$ -	\$ -	\$ 72,917.00	\$ 72,917.00	\$ 199,462.28	\$ 199,462.28		
TID #9 EXPENDITURES										
23-50-0056-0100	ADMINISTRATION-Salaries	\$ -	\$ 6,029.96	\$ 6,600.00	\$ 4,289.88	\$ 6,617.00	\$ 6,825.00	\$ 225.00	EE Allocation	
23-50-0056-5000	PLANNING ENG LEGAL EXP	\$ 9,192.50	\$ 1,000.00	\$ 150.00	\$ 150.00	\$ 150.00	\$ 150.00	\$ -	Creation Exp	
23-50-0056-6000	BANKER ROAD - DESIGN	\$ -	\$ -	\$ -	\$ 52,721.25	\$ 150,000.00	\$ 52,760.00		Quam Eng	
23-50-0059-0100	2024 NAN - BANKER ROAD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
23-50-0059-0150	INT. 2024 NAN - BANKER ROAD	\$ -	\$ -	\$ -	\$ 72,917.00	\$ 72,917.00	\$ 175,000.00	\$ 175,000.00		
23-51-5190-6500	SS / MEDICARE EMPLOYER	\$ -	\$ 457.78	\$ 510.00	\$ 326.74	\$ 505.00	\$ 523.00	\$ 13.00	EE Benefits	
23-51-5190-7000	WI RETIREMENT EMPLOYER	\$ -	\$ 411.85	\$ 460.00	\$ 295.86	\$ 457.00	\$ 475.00	\$ 15.00	EE Benefits	
23-51-5190-7500	HEALTH INSURANCE EMPLOYER	\$ -	\$ 593.73	\$ 850.00	\$ 322.96	\$ 485.00	\$ 560.00	\$ (290.00)	EE Benefits	
23-51-5190-8000	DENTAL INSURANCE EMPLOYER	\$ -	\$ 62.49	\$ -	\$ -	\$ -	\$ -	\$ -	EE Benefits	
23-51-5190-8500	LIFE INSURANCE EMPLOYER	\$ -	\$ 2.33	\$ 4.00	\$ 2.54	\$ 4.00	\$ 4.00	\$ -	EE Benefits	
TID #9 EXPENDITURES TOTAL		\$ 9,192.50	\$ 8,558.14	\$ 8,574.00	\$ 131,026.23	\$ 231,135.00	\$ 236,297.00	\$ 174,963.00		
NET (REVENUES-EXPENDITURES):		\$ (9,193)	\$ (8,558)	\$ (8,574)	\$ (58,109)	\$ (158,218)	\$ (36,835)			

SECTION P - TID #10 NORTHEAST BLIGHT ELIMINATION (FUND 24)

**City of Fort Atkinson
2025 Operating Budget
TID #10 Fund - Revenues & Expenditures**

BUDGET LINE ITEM		2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD 08/31/2024	2024 ESTIMATE	2025 PROPOSED	VARIANCE 2025-2024	COMMENTS	
ACCOUNT NUMBER	DESCRIPTION									
TID #10 REVENUES										
24-40-0048-1100	INTEREST ON INVESTMENTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,500.00	\$ 1,500.00	Revenue 2025	
24-40-0049-2300	TAX INCREMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 38,339.02	\$ 38,339.02		
24-42-0042-2400	EXEMPT COMPUTER AID	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
24-42-0042-2500	STATE PERSONAL PROPERTY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
TID #10 REVENUES TOTAL		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 39,839.02	\$ 39,839.02		
TID #10 EXPENDITURES										
24-50-0056-0100	ADMINISTRATION-Salaries	\$ -	\$ 6,029.96	\$ 6,600.00	\$ 4,289.88	\$ 6,617.00	\$ 6,825.00	\$ 225.00	EE Allocation	
24-50-0056-5000	PLANNING ENG LEGAL EXP	\$ 8,750.00	\$ 1,000.00	\$ 150.00	\$ 150.00	\$ 150.00	\$ 150.00	\$ -		
24-50-0064-7100	DEVELOPER AGREEMENT-SCHUMAC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,080.00	\$ 10,080.00	Schumacher	
24-51-5190-6500	SS / MEDICARE EMPLOYER	\$ -	\$ 457.78	\$ 510.00	\$ 326.74	\$ 505.00	\$ 523.00	\$ 13.00	EE Benefits	
24-51-5190-7000	WI RETIREMENT EMPLOYER	\$ -	\$ 411.85	\$ 460.00	\$ 295.86	\$ 457.00	\$ 475.00	\$ 15.00	EE Benefits	
24-51-5190-7500	HEALTH INSURANCE EMPLOYER	\$ -	\$ 593.73	\$ 850.00	\$ 322.96	\$ 485.00	\$ 560.00	\$ (290.00)	EE Benefits	
24-51-5190-8000	DENTAL INSURANCE EMPLOYER	\$ -	\$ 62.49	\$ -	\$ -	\$ -	\$ -	\$ -	EE Benefits	
24-51-5190-8500	LIFE INSURANCE EMPLOYER	\$ -	\$ 2.33	\$ 4.00	\$ 2.54	\$ 4.00	\$ 4.00	\$ -	EE Benefits	
TID #10 EXPENDITURES TOTAL		\$ 8,750.00	\$ 8,558.14	\$ 8,574.00	\$ 5,387.98	\$ 8,218.00	\$ 18,617.00	\$ 10,043.00		
NET (REVENUES-EXPENDITURES):		\$ (8,750)	\$ (8,558)	\$ (8,574)	\$ (5,388)	\$ (8,218)	\$ 21,222			

SECTION Q
DWIGHT FOSTER PUBLIC LIBRARY FUND
(FUND 15)

Section Q – Dwight Foster Library Fund (Fund 15)



THE DWIGHT FOSTER PUBLIC LIBRARY STAFF ARE SEEN.

The mission of the Dwight Foster Public Library is to help people achieve their full potential by being a leading resource for information, education, culture, and recreation. The library also provides free, welcoming spaces for individuals and groups to use to study, read, meet, or simply hang out.

The library has a staff of 6 full-time employees and between 15 and 19 part-time employees filling 4.4 FTE positions. The daily operation of library services, staffing, and the library space are managed by the Library Director. The Director reports to a board of nine citizens that are appointed by the City Manager and approved by City Council. The Dwight Foster Public Library is open six days a week to enable as many community members as possible to access our resources.

A core service of the library is to provide collections of books, audiobooks, DVDs, and other materials for free checkout to residents in and around Fort Atkinson. Librarians select materials for our ever-changing collections with the goals of providing information and entertainment for everyone in our community. Over the past few years, the library has worked to develop new Library of Things collections, such as board games, Explore Passes, American Girl dolls, knitting needles, crochet hooks, Toniebox and Yoto sets, and more. Library staff provide reference and reader's advisory services at our three service desks as needed.

The library's collections extend beyond physical materials. The library also provides access to econtent such as ebooks, digital audiobooks, digital magazines, and streaming movies and music through Libby by Overdrive and Hoopla. Libby and Hoopla materials are free for library patrons. Patrons can also access databases and digital resources such as BadgerLink, online Consumer Reports, and Udemy online learning courses anytime.

The library provides technology and technological assistance to community members. The library's technology services include access to computers and the internet, free wifi, printing, scanning, and faxing. Staff members are available to help library patrons navigate technological resources.



A SPECIAL GUEST OFFICER BRETT DUNKLEBERGER FROM THE FORT ATKINSON POLICE DEPARTMENT MAKES AN APPEARANCE AT STORY TIME AT THE DWIGHT FOSTER PUBLIC LIBRARY.

Finally, the library offers a variety of programs for all ages. The library leads several storytimes for families with young children each week as well as many outreach storytimes for local daycares and preschools. Older children can participate in programs such as Lego Club or Play Pokemon. Teens can volunteer at the library with our Junior Friends program or participate in the monthly art club for teens. Adults can attend quarterly book club meetings, monthly cooking clubs, or educational presentations by high-interest speakers. In June and July, the library's Summer Reading Program aims to encourage everyone from kids to adults to continue reading all summer long.

2024 Accomplishments

The Dwight Foster Public Library continued serving our community to the best of our ability in 2024.

The library navigated (and continues to work through) several significant staffing changes in 2024. Library Director Eric Robinson left the Dwight Foster Public Library in early May to take the lead role at Hedberg Public Library in Janesville. On July 8, the Board of Trustees appointed Minetta Lippert to serve as the new Library Director. The library hopes to hire a new Youth Services Librarian and reassign the Assistant Director responsibilities in the fall. Throughout all these changes and shortages, remaining staff have steadfastly maintained services and programs and generously pitched in as needed.

Library staff coordinated a wide variety of programs and events in 2024 to provide information, education, entertainment, and connection for our community. In January, kids followed visual clues to find a Bear on a Bookshelf 263 times over the course of four weeks. The library partnered with the School District of Fort Atkinson to host a 4K Art Gala that drew in 254 attendees and featured original art created by 4K students, a red carpet, a balloon arch, and tophats and tiaras for the young artists. Other library program highlights include the following: Board Game Night at Mr. Brews, Late Night Hygge and Hot Cocoa Lock-In, a Biking Across America presentation led by Chick and Sam Westby, an Introduction to Genealogy presentation, a Badger Talk about the solar eclipse called "Eyes on the Skies," monthly Lunch Bunch for Homeschoolers meetings including a field trip to the municipal building, regular Tech Tuesday programs, and a Hiking the Appalachian Trail presentation by David Firari.

The 2024 Summer Reading Program was very successful. The library followed the "Adventure Begins at Your Library" theme and offered reading challenges for four different age groups—babies and toddlers, kids, teens, and adults. In total, 1035 reading challenge participants logged 3387 books and 7692 hours of reading. In addition to the reading challenges, the library offered free activities and events for the community. Kids could

play at a camping-themed imaginative play area in the children's area. Favorite summer programs included a monoprinting art workshop and an animal program for kids, donut decorating for teens, and weekly hikes with a librarian and silent reading at Barrie park for adults.

Library staff members engaged in new marketing efforts in 2024. Two staff members host weekly "book roulette" videos on social media each week. Staff members also embarked on a project to collaborate with other City departments to create social media videos with the goals of promoting library card ownership, sharing engaging books that relate to City departments' specialties, and generally promoting the City through fun and informative video clips.

The library continued to improve and expand services for Spanish-speaking community members in 2024. The library purchased AI translators for each service desk to enable library staff to communicate more easily with patrons in Spanish or other languages. Staff continued to purchase new materials for the dedicated Spanish collections in the children's area, in the teen room, and on the second floor for adults. Annual circulation of Spanish language materials at the Dwight Foster Public Library has more than tripled since 2019. Additionally, library staff began leading regular Spanish/English language exchange programs, where community members are invited to practice their Spanish and English through informal conversations with other group members.

The Dwight Foster Public Library also focused time and resources on serving senior citizens and individuals with memory loss and their care partners. In April, the Dwight Foster Public Library hosted Jefferson County's Library Memory Project Family Day which drew in 63 attendees. Individuals with memory loss and their care partners and families were invited to attend the free outing at the library that featured activities such as bingo games, live music, therapy dogs, art projects, and a springtime photo booth. Throughout the year, library staff host Memory Cafe programs, collaborate with other community organizations on the Purple Tube Project, and conduct Music and Memory outreach programs. Finally, library staff applied for and received the noncompetitive Bridges Library Improvement and Innovation grant for a project called "Technology Enhancements for the Visually Impaired" that seeks to improve accessibility with enhancements for people with visual impairments by upgrading computer equipment, offering lighted magnifiers, and improving table lighting throughout the building. Staff will begin purchasing materials for the grant project in the fall.

Looking at the library's facility and grounds, we intend to replace disintegrating bricks on the northwest corner of the library's lawn, replace worn carpet and flooring in select areas, and replace some worn public furniture in 2024. The goal of these bigger projects is to wisely use funds to maintain and improve the library's warm, welcoming, and clean environment.

Most importantly, day in and day out, library staff aim to provide top-notch customer service for each patron that walks through our door. Library staff always work to build and maintain relevant, exciting, and user-friendly collections for our community.

2025 Goals

Looking ahead to 2025, the Dwight Foster Public Library's goals include the following:

- **Staffing:** The library hopes to be fully staffed in 2025. We look forward to seeing how the new Youth Services Librarian approaches serving our community. Assistant Director responsibilities will be reassigned to another library staff member.
- **Programs:** With the financial support of the Friends of the Dwight Foster Public Library, the library intends to continue offering educational and entertaining programs for all ages. With new staff on our team, we expect that the specifics of the programs will look a little different in 2025, but the end goals will remain the same.
- **Collections:** The library recognizes that a well-rounded and engaging print collection is a core service, and therefore, the library will slightly increase spending on print book materials in 2025. Meanwhile, the library will reduce, but not eliminate, new spending on audiovisual materials in recognition of the fact that fewer people have devices that play CDs or DVDs.
- **Econtent:** In 2025, the Dwight Foster Public Library—in collaboration with other libraries in the Bridges Library system—will seek to balance meeting patrons’ increasing demands for econtent with cost sustainability. The library currently provides access to econtent through Libby by Overdrive and Hoopla. The library’s Hoopla costs have been rapidly rising since the library began offering the platform in 2020. Hoopla is funded through a pay-per-use model, meaning the library pays more when library patrons check out more. While Hoopla is a wonderful resource for library patrons, the cost increases are becoming unsustainable. In response, the Dwight Foster Public Library will reduce patrons’ monthly Hoopla borrows from 4 to 2 per month. (For reference, all other Bridges libraries changed to 2 borrows per month in May 2024. The Dwight Foster Public Library stayed at 4 borrows temporarily to better serve patrons.) Understanding that reduced access to Hoopla will negatively affect users, the Bridges Library System will significantly increase spending on a Lucky Day Advantage collection in Libby by Overdrive. Lucky Day Advantage ebooks and digital audiobooks are not holdable, and therefore partially address the need that Hoopla is currently filling.
- **Grants:** In 2025, the library intends to take advantage of grants offered by the Bridges Library System such as a noncompetitive library improvement grant, an eContent grant, and adult program presenter grants.
- **Explore Passes:** The library, with the generous financial support of the Friends of the Dwight Foster Public Library, aims to continue circulating Explore Passes that provide free entry to the Milwaukee Art Museum, Betty Brinn Children’s Museum, Wisconsin Historical Society sites, the Green Bay Packers Hall of Fame, Mitchell Park Domes, and a nearby zoo. The library will also consider purchasing day



A LECTURE AT THE DWIGHT FOSTER PUBLIC LIBRARY IS SEEN.

passes for Wisconsin State Parks that we can give away to patrons as part of the DNR's "Check out Wisconsin State Parks at your Library" initiative.

- CIP Projects: The library's biggest CIP project in 2025 will be to replace the library's server. The server is critical to the library's operations and ideally should be replaced every 5 years. The library's server was last replaced in 2018. Other CIP projects include replacing staff and public computers and continuing to replace worn carpet, flooring, and furniture to maintain the welcoming atmosphere of the library.
- The Dwight Foster Public Library is an important cultural, educational, and quality of life-enhancing asset in the City of Fort Atkinson. The City's Comprehensive Plan notes, "Established over 100 years ago, the Dwight Foster Public Library is an important resource that serves over 21,000 people in the city and surrounding communities. The facility offers patrons the chance to rent books and e-books, use computers and meeting rooms, or research extensive databases, among many other services and programs. It was also recently renovated including a large addition."
- The Dwight Foster Public Library fulfills the needs of residents and visitors through providing informational resources, entertainment materials and programs, access to technology, and opportunities to come together as a community. Moreover, the Dwight Foster Public Library is housed in a renovated facility that blends historic features with modern enhancements.
- Library staff members are always delighted when a new patron says, "I just moved to the area and one of the first things I'm doing is getting a library card."

Daily operations at the library as well as the library's services and special events all support Fort Atkinson's Vision for 2040 as described in the City's Comprehensive Plan: "In the year 2040, Fort Atkinson will be a healthy, dynamic community characterized by sustainable housing, employment, entertainment, and educational opportunities. ... Fort Atkinson will continue to be a distinctive community, evoking a sense of pride and belonging in those who have the fortune of living or working here." The library continually provides entertainment and education opportunities for area residents and inspires residents' pride in our library and our community.

2025 CIP Projects Proposed

LIBRARY	COMPUTER REPLACEMENT	\$ 5,000.00	Replace staff and patron library computers every 5 years. This cost will be reimbursed by the library's trust.
LIBRARY	SERVER REPLACEMENT	\$ 14,000.00	Replace the library's server every 5 years. The library's server was last replaced in 2018.
LIBRARY	PUBLIC FURNITURE REPLACEMENT	\$ 7,000.00	Replacement of aging furniture within public spaces at library
LIBRARY	CARPET/FLOORING REPLACEMENT	\$ 4,000.00	Carpet and flooring replacement for aging/worn out carpet and flooring in Library building

Line item revenue and expenditure accounts for this fund are included on the following pages. Note that previously, expenditure categories were split between those paid by the City's tax revenue and those paid by the County contribution to the Library Fund. Now that the Library has its own

separate fund, there is no need to split expenditures in that way. Starting with the 2024 budget, the expenditure categories have been combined. As the 2022 and 2023 actual columns fall off the budget document, the “County Library Expenditures” section will be eliminated.

SECTION Q - DWIGHT FOSTER PUBLIC LIBRARY (FUND 15)

**City of Fort Atkinson
2025 Operating Budget**

Dwight Foster Public Library Fund Revenue Detail

BUDGET LINE ITEM		2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD 08/31/2024	2024 ESTIMATE	2025 PROPOSED	VARIANCE 2025-2024	COMMENTS
ACCOUNT NO	DESCRIPTION								
LIBRARY REVENUES									
15-41-0041-1100	GENERAL PROPERTY TAXES	\$ 542,484.00	\$ 616,511.00	\$ 616,000.00	\$ 616,000.00	\$ 616,000.00	\$ 624,000.00	\$ 8,000	
15-44-0044-6000	ADJACENT COUNTY FUNDING	\$ 11,061.09	\$ 13,401.00	\$ 17,990.00	\$ 22,840.06	\$ 22,840.00	\$ 19,344.73	\$ 1,355	
15-44-0044-6005	ADJ COUNTY ARPA GRANT	\$ 1,178.70	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
15-44-0044-6100	COPY, SCAN, FAX, PRINT	\$ 5,922.27	\$ 6,920.69	\$ 7,000.00	\$ 6,035.97	\$ 8,000.00	\$ 7,000.00	\$ -	
15-44-0044-6110	FINES	\$ 1,514.53	\$ 1,655.25	\$ 1,200.00	\$ 791.22	\$ 1,200.00	\$ 1,200.00	\$ -	
15-44-0044-6120	JEFFERSON COUNTY AID LIBRARY TRUST	\$ 274,292.00	\$ 277,220.00	\$ 282,736.00	\$ 283,446.00	\$ 283,446.00	\$ 298,147.00	\$ 15,411	
15-44-0044-6135	CONTRIBUTIONS	\$ 27,664.65	\$ 16,500.00	\$ 28,500.00	\$ -	\$ 28,500.00	\$ 30,000.00	\$ 1,500	
15-47-0047-1100	DONATIONS	\$ 7,150.00	\$ 37,895.71	\$ 9,515.00	\$ 12,417.81	\$ 12,500.00	\$ 8,000.00	\$ (1,515)	
15-48-0048-1200	INSURANCE RECOVERIES	\$ 6,671.75	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
15-49-0049-9999	FUND BALANCE APPLIED	\$ -	\$ -	\$ 4,374.00	\$ -	\$ 4,374.00	\$ 32,058.00	\$ 27,684	
LIBRARY REVENUES TOTAL		\$ 877,939	\$ 970,104	\$ 967,315	\$ 941,531	\$ 976,860	\$ 1,019,750	\$ 52,435	

SECTION Q - DWIGHT FOSTER PUBLIC LIBRARY (FUND 15)

City of Fort Atkinson

2025 Operating Budget

Dwight Foster Public Library Fund Expenditure Detail

BUDGET LINE ITEM		2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD 08/31/2024	2024 ESTIMATE	2025 PROPOSED	VARIANCE 2025-2024	COMMENTS
ACCOUNT NUMBER	DESCRIPTION								
COUNTY LIBRARY EXPENDITURES									
15-55-5510-0100	CO LIB-Salaries F-Time	\$ 56,105.90	\$ 59,189.28	\$ -	\$ -	\$ -	\$ -	\$ -	No Longer
15-55-5510-0200	CO LIB-Salaries P-Time	\$ 44,450.65	\$ 57,812.05	\$ -	\$ -	\$ -	\$ -	\$ -	using
15-55-5510-0300	CO LIB-Janitor	\$ 10,100.00	\$ 11,850.00	\$ -	\$ -	\$ -	\$ -	\$ -	County
15-55-5510-0600	CO LIB-Supplies	\$ 15,129.44	\$ 10,397.03	\$ -	\$ -	\$ -	\$ -	\$ -	Accounts
15-55-5510-1200	CO LIB-Maint. & Repairs	\$ 11,977.32	\$ 8,557.34	\$ -	\$ -	\$ -	\$ -	\$ -	See Below
15-55-5510-1300	CO LIB-Books	\$ 56,744.77	\$ 59,612.65	\$ -	\$ -	\$ -	\$ -	\$ -	
15-55-5510-1400	CO LIB-Other	\$ 603.33	\$ 772.30	\$ -	\$ -	\$ -	\$ -	\$ -	
15-55-5510-1500	CO LIB-Periodicals	\$ 3,725.26	\$ 4,850.64	\$ -	\$ -	\$ -	\$ -	\$ -	
15-55-5510-1600	CO LIB-A.V.	\$ 21,082.19	\$ 28,924.80	\$ -	\$ -	\$ -	\$ -	\$ -	
15-55-5510-1700	CO LIB-Summer Reading Program	\$ 4,007.13	\$ 3,685.35	\$ -	\$ -	\$ -	\$ -	\$ -	
15-55-5510-1800	CO LIB-Continuing Ed & Travel	\$ 1,430.17	\$ 2,294.68	\$ -	\$ -	\$ -	\$ -	\$ -	
15-55-5510-1900	CO LIB-Information Sourc/Serv	\$ 53,624.49	\$ 48,692.87	\$ -	\$ -	\$ -	\$ -	\$ -	
15-55-5510-2000	CO LIB-Programming	\$ 4,399.34	\$ 8,941.71	\$ -	\$ -	\$ -	\$ -	\$ -	
15-55-5510-2500	CO LIB-Benefits	\$ 27,592.20	\$ 15,616.52	\$ -	\$ -	\$ -	\$ -	\$ -	
COUNTY LIBRARY EXPENDITURES - TOTAL		\$ 310,972	\$ 321,197	\$ -	\$ -	\$ -	\$ -	\$ -	

SECTION Q - DWIGHT FOSTER PUBLIC LIBRARY (FUND 15)

City of Fort Atkinson

2025 Operating Budget

Dwight Foster Public Library Fund Expenditure Detail

BUDGET LINE ITEM		2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD 08/31/2024	2024 ESTIMATE	2025 PROPOSED	VARIANCE 2025-2024	COMMENTS
ACCOUNT NUMBER	DESCRIPTION								
(FORMERLY CITY) LIBRARY EXPENDITURES									
15-55-5511-0100	LIBRARY-Salaries F-Time	\$ 261,899.23	\$ 279,684.69	\$ 350,000.00	\$ 213,290.12	\$ 318,000.00	\$ 360,000.00	\$ 10,000	3% increase
15-55-5511-0200	LIBRARY-Salaries P-Time	\$ 63,498.19	\$ 63,897.84	\$ 126,100.00	\$ 87,603.27	\$ 126,000.00	\$ 130,000.00	\$ 3,900	3% increase
15-55-5511-0300	LIBRARY-Salaries Janitor	\$ 9,202.80	\$ 8,713.17	\$ 19,500.00	\$ 16,193.35	\$ 25,000.00	\$ 23,000.00	\$ 3,500	
15-55-5511-0600	LIBRARY-Supplies	\$ 8,063.70	\$ 10,113.30	\$ 19,500.00	\$ 13,726.90	\$ 24,000.00	\$ 20,000.00	\$ 500	
15-55-5511-0700	LIBRARY-Postage	\$ 850.80	\$ 5,541.80	\$ 500.00	\$ 633.89	\$ 800.00	\$ 800.00	\$ 300	
15-55-5511-0800	LIBRARY-Insurance	\$ 6,255.00	\$ 6,638.00	\$ 6,500.00	\$ 6,319.00	\$ 6,500.00	\$ 6,500.00	\$ -	
15-55-5511-0900	LIBRARY-Telephone	\$ 644.76	\$ 399.57	\$ 550.00	\$ 138.41	\$ 550.00	\$ 400.00	\$ (150)	
15-55-5511-1000	LIBRARY-Electricity and Water	\$ 38,189.93	\$ 36,684.52	\$ 39,000.00	\$ 21,794.46	\$ 38,000.00	\$ 39,000.00	\$ -	
15-55-5511-1100	LIBRARY-Natural Gas	\$ 15,418.25	\$ 9,332.46	\$ 14,000.00	\$ 3,307.28	\$ 10,000.00	\$ 14,000.00	\$ -	
15-55-5511-1200	LIBRARY-Maint. & Repairs	\$ 16,690.66	\$ 14,534.55	\$ 25,000.00	\$ 23,350.26	\$ 31,000.00	\$ 26,000.00	\$ 1,000	
15-55-5511-1300	LIBRARY-Books	\$ 4,128.26	\$ 4,591.24	\$ 64,200.00	\$ 38,276.02	\$ 64,200.00	\$ 66,700.00	\$ 2,500	
15-55-5511-1400	LIBRARY-Other	\$ -	\$ -	\$ 800.00	\$ 509.52	\$ 800.00	\$ 800.00	\$ -	
15-55-5511-1500	LIBRARY-Periodicals	\$ 839.39	\$ 828.76	\$ 4,800.00	\$ 2,512.69	\$ 4,800.00	\$ 4,800.00	\$ -	
15-55-5511-1600	LIBRARY-A.V.	\$ -	\$ 347.53	\$ 26,100.00	\$ 16,461.98	\$ 26,100.00	\$ 26,000.00	\$ (100)	
15-55-5511-1700	LIBRARY-Summer Reading Program	\$ 200.00	\$ 483.14	\$ 5,265.00	\$ 4,409.43	\$ 3,750.00	\$ 3,750.00	\$ (1,515)	
15-55-5511-1800	LIBRARY-Continuing Ed & Travel	\$ -	\$ -	\$ 2,000.00	\$ 997.80	\$ 2,000.00	\$ 2,000.00	\$ -	
15-55-5511-1900	LIBRARY-Information Sourc/Serv	\$ 5,957.94	\$ 5,396.74	\$ 52,000.00	\$ 46,995.55	\$ 54,000.00	\$ 54,000.00	\$ 2,000	
15-55-5511-2000	LIBRARY-Programming	\$ -	\$ -	\$ 8,000.00	\$ 5,640.72	\$ 8,000.00	\$ 8,000.00	\$ -	
15-55-5511-2500	LIBRARY-Benefits	\$ 126,631.74	\$ 140,308.69	\$ 175,000.00	\$ 107,260.76	\$ 175,000.00	\$ 204,000.00	\$ 29,000	
LIBRARY EXPENDITURES - TOTAL		\$ 558,471	\$ 587,496	\$ 938,815	\$ 609,421	\$ 918,500	\$ 989,750	\$ 50,935	

SECTION Q - DWIGHT FOSTER PUBLIC LIBRARY (FUND 15)

City of Fort Atkinson

2025 Operating Budget

Dwight Foster Public Library Fund Expenditure Detail

BUDGET LINE ITEM		2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD 08/31/2024	2024 ESTIMATE	2025 PROPOSED	VARIANCE 2025-2024	COMMENTS
ACCOUNT NUMBER	DESCRIPTION								
(FORMERLY CITY) CAPITAL IMPROVEMENTS EXPENDITURES									
15-60-0065-1000	CIP SECURITY CAMERAS	\$ 8,308.69	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
15-60-0065-1100	CIP FURNITURE REPLACEMENT	\$ 18,579.96	\$ 4,984.00	\$ 6,000.00	\$ 6,000.00	\$ -	\$ 7,000.00	\$ 1,000	
15-60-0065-1101	CIP BRICK REPAIR	\$ -	\$ -	\$ 5,500.00	\$ 3,000.00	\$ -	\$ -	\$ (5,500)	
15-60-0065-1102	CIP HVAC CONTROLS	\$ -	\$ 11,422.00	\$ -	\$ -	\$ -	\$ -	\$ -	Early Lit Comps
15-60-0065-1103	CIP COMPUTERS	\$ 375.00	\$ 9,760.09	\$ 5,000.00	\$ 4,222.25	\$ -	\$ 5,000.00	\$ -	New Comps
15-60-0065-1104	CIP CARPET/FLOORING	\$ -	\$ -	\$ 12,000.00	\$ 12,000.00	\$ -	\$ 4,000.00	\$ (8,000)	Carpet
15-60-0065-1105	CIP SERVER REPLACEMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,000.00	\$ 14,000	
CAPITAL LIBRARY EXPENDITURES - TOTAL		\$ 27,264	\$ 26,166	\$ 28,500	\$ 25,222	\$ -	\$ 30,000	\$ 1,500	
TOTAL LIBRARY EXPENDITURES		\$ 896,706	\$ 934,859	\$ 967,315	\$ 634,644	\$ 918,500	\$ 1,019,750	\$ 52,435	
NET (REVENUES-EXPENDITURES):		\$ (18,768)	\$ 35,244	\$ -	\$ 306,887	\$ 58,360	\$ (0)		

SECTION R
CAPITAL IMPROVEMENTS BUDGET AND
FUNDING SOURCES
(FUND 16)

Section R – Capital Improvements Budget and Funding Sources (Fund 16)

In the past, the City’s Capital Improvements Project budget was developed through a separate process than the operating budget and made into a separate bound document. With the implementation of a new budget process in 2022, staff desired to create efficiencies by incorporating the annual Capital Improvement Budget and the five-year Capital Improvement Project Plan into one budget document. The 2025 CIP and funding sources can be found on the following pages. The 2026-2030 Capital Improvement Project Plan can be found in Section X.

The City’s Financial Stability Guide Book indicates that the CIP is comprised of all current and anticipated long-term capital needs of the City. The CIP is a comprehensive resource of the City’s assets indicating useful life, entry price, and depreciable value. Projects are funded by a combination of levied funds, note proceeds, bond proceeds, grants, municipal capital lease financing, government loans, gifts, and operating funds. If a capital project is funded through debt, the term of the debt should not exceed the useful life of the project.

Generally speaking, a “capital” project, piece of equipment, or expenditure has a minimum cost of \$1,000 and a useful life of at least three years. The purchase and replacement of the City’s computers, printers, and servers was previously done through individual Department requests. Staff created a computer replacement schedule as part of the CIP to eliminate the need for each Department to maintain their own schedule (see Section Y).

The 2025 CIP Budget and Funding Sources are included on the following pages:

1. 2025 CIP Budget – Expenditure Detail

This document outlines the projects requested to be funded in 2025 through the CIP by all of the City’s Departments. The total request in 2025 was for \$9,294,639. Fortunately, between the various funding sources, staff is able to recommend City Council approval of all of these projects through this process. The expenditure detail document outlines the sources of funding for these projects, including the tax levy, the 2024-2025 borrowing, the Transportation Fund, and Other.

2. 2025 CIP Budget – Other Funding Sources Table

Many of the projects and purchases in the 2025 CIP Budget having funding located in the column titled “Other Funding Source (see table).” This is the table that outlines the various “other” funding sources for these projects and purchases, which include ARPA funds, CARES Act funding; Library Trust, Museum Trust, Water Utility, Wastewater Utility, and Stormwater Utility.

SECTION R - 2025 CAPITAL IMPROVEMENTS PROJECT BUDGET

**City of Fort Atkinson
2025 Capital Improvements Projects Budget
Expenditure Detail**

PROJECT LINE ITEM		2025 REQUEST	2025 PROPOSED LEVY FUNDED	2024-2025 BORROWING	2025 PROPOSED TRANSPORT FUNDING	OTHER FUNDING SOURCE (SEE TABLE)	PUSHED TO FUTURE CIP	PROJECT DESCRIPTION
DEPARTMENT	PROJECT							
2025 CAPITAL IMPROVEMENTS PROJECT BUDGET								
ALL - GENERAL FUND	COMPUTER/SERVER REPLACEMENT	\$ 15,600.00	\$ 15,600.00	\$ -	\$ -	\$ -	\$ -	Annual computer and server replacement removed from individual CIPs and placed here for all depts.
AIRPORT	AIRPORT MASTER PLAN	\$ 1,889.00	\$ -	\$ -	\$ -	\$ 1,889.00	\$ -	Master Plan for the Airport due to be complete in 2025. City's portion (3% or less) paid for through CARES Act Funds. Total cost \$350,000.
AIRPORT	MOWING EQUIPMENT	\$ 9,000.00	\$ -	\$ -	\$ -	\$ 9,000.00	\$ -	Mowing equipment for the Airport (large deck); could be utilized for other areas. City's portion (50%) paid for through CARES Act Funds. Total estimated cost \$18,000.
AIRPORT	SNOW REMOVAL EQUIPMENT	\$ 6,000.00	\$ -	\$ -	\$ -	\$ 6,000.00	\$ -	Placeholder for snow removal equipment. Vehicle bid out in 2024 with no bids received. May be bid out again in 2025. City's portion (3% or less) paid for through CARES Act Funds. Total cost \$225,000.
AIRPORT	RUNWAY/TAXIWAY LIGHTING	\$ 5,900.00	\$ -	\$ -	\$ -	\$ 5,900.00	\$ -	Runway and taxiway lighting elements to be replaced and upgraded. City's portion in 2025 and 2026 to be paid for through CARES Act Funds.
AIRPORT	NAVAIDS/BEACON PROJECT	\$ 700.00	\$ -	\$ -	\$ -	\$ 700.00	\$ -	Navigation Aids and rotating beacon elements to be replaced and updated in 2025 and 2026. To be paid for through CARES Act funds.
AQUATIC CENTER	MECHANICAL REPAIRS & SHOWER REPLACEMENT	\$ 32,000.00	\$ -	\$ 32,000.00	\$ -	\$ -	\$ -	Replace a total of four 34-year old showers, replace water heaters, repair 34 year old mechanisms, hot water mixer.
CITY MANAGER	CLASSIFICATION AND COMPENSATION STUDY	\$ 30,000.00	\$ -	\$ -	\$ -	\$ 30,000.00	\$ -	RFP to be issued in 2025 for classification and compensation study, likely resulting in a recommendation for changes to the City's pay plan, employee classifications, and compensation. Proposed ARPA use.
ELECTRICAL	MCCAIN TRAFFIC CONTROLLERS	\$ 10,000.00	\$ 10,000.00	\$ -	\$ -	\$ -	\$ -	Upgrade to new traffic controllers; annual cost of upgrades until all complete
ELECTRICAL	CROSSWALK LEDS	\$ 19,650.00	\$ 19,650.00					Replace incandescent with LED. 42 throughout the City at signalized intersections.
ELECTRICAL	MAIN STREET COBRA HEAD LIGHTS	\$ 9,500.00	\$ 9,500.00	\$ -	\$ -		\$ -	Replace aging light fixtures with LED. \$200/fixture, change the head on the poles to LED.
ENGINEERING	ANNUAL STREETS PROGRAM	\$ 920,700.00	\$ -	\$ 208,700.00	\$ 712,000.00	\$ -	\$ -	Various roads that include the spun-cast main within the City. Asphalt is repaved and C&G replaced, sidewalk is added or in-filled when the budget allows. 2025 work to include Memorial Dr, McMillan St, Erick St, and portion of N 4th St.; Fund 5 2024 YE fund balance applied to projects

SECTION R - 2025 CAPITAL IMPROVEMENTS PROJECT BUDGET

**City of Fort Atkinson
2025 Capital Improvements Projects Budget
Expenditure Detail**

PROJECT LINE ITEM		2025 REQUEST	2025 PROPOSED LEVY FUNDED	2024-2025 BORROWING	2025 PROPOSED TRANSPORT FUNDING	OTHER FUNDING SOURCE (SEE TABLE)	PUSHED TO FUTURE CIP	PROJECT DESCRIPTION
DEPARTMENT	PROJECT							
2025 CAPITAL IMPROVEMENTS PROJECT BUDGET								
ENGINEERING	SOUTH MAIN STREET PEDESTRIAN PATH DESIGN	\$ 25,000.00	\$ -	\$ -	\$ 25,000.00	\$ -	\$ -	Funded in part by a \$961K construction grant for Road/Path and Storm elements from WisDOT and \$200K from ARPA funds. Design funded wholly by the City. 2025 expenses are for design. 2026 for the net cost to Fund 5 after ARPA and Grant funding for the project.
ENGINEERING	BANKER ROAD RELOCATION	\$ 25,000.00	\$ -	\$ -	\$ 25,000.00	\$ -	\$ -	Design to occur in 2025, paid in full by City. Construction funded in part of by a \$1.4M WisDOT grant - portion shown here is City's responsibility following the grant, which will be borrowed. Preliminary estimate.
ENGINEERING	S. MAIN ST ASPHALT REHABILITATION	\$ 10,000.00	\$ -	\$ -	\$ 10,000.00	\$ -	\$ -	Funded in part by a WisDOT grant for \$710K (\$567K Fed / \$141k City), this project will rehab the road between Whitewater Ave and Rockwell Ave, including sidewalk ramp upgrades, C&G improvements and new pavement. Design will begin in late 2024 and continue into 2025. Construction Estimate based on preliminary grant application. Sunset 2030. Assumes Commonwealth grant is transferred in to the project. City portion shown.
ENGINEERING	RIVERSIDE DR DESIGN	\$ 15,000.00	\$ -	\$ -	\$ 15,000.00	\$ -	\$ -	State will pay for all storm, C&G, sidewalk and road improvements. They will NOT pay for any paths, water main replacement and sanitary sewer improvemnts. Estimate is for the City portion of paths, parking areas, and misc items not covered by the state. Design continues, begun in June 2020, the City has paid all of their \$50K committment toward the design estimate. Another SMA is likely in 2025, thus the \$15K placeholder.
ENGINEERING	BANKER ROAD DESIGN & INFRASTRUCTURE	\$ 3,200,000.00	\$ -	\$ 3,200,000.00	\$ -	\$ -	\$ -	Borrowing for phase 1 of Banker Road development - design and construction of infrastructure: Hawthrone Dr, Trillium Dr, permeter road A and partial B
ENGINEERING	RECTANGULAR RAPID FLASHING BEACONS (RRFBs)	\$ 45,000.00	\$ -	\$ -	\$ -	\$ 45,000.00	\$ -	Janesville Ave and Main St Corridor planning efforts resulted in recommendations for 3 immediate safety needs: RRFBs at Janesville Avenue and Jones Park; North Water Street and Main Street; and South Water Street and Main Street. ARPA funding proposed with match by FACF.

SECTION R - 2025 CAPITAL IMPROVEMENTS PROJECT BUDGET

**City of Fort Atkinson
2025 Capital Improvements Projects Budget
Expenditure Detail**

PROJECT LINE ITEM		2025 REQUEST	2025 PROPOSED LEVY FUNDED	2024-2025 BORROWING	2025 PROPOSED TRANSPORT FUNDING	OTHER FUNDING SOURCE (SEE TABLE)	PUSHED TO FUTURE CIP	PROJECT DESCRIPTION
DEPARTMENT	PROJECT							
2025 CAPITAL IMPROVEMENTS PROJECT BUDGET								
FIRE DEPARTMENT	HOSE, NOZZLES, APPLIANCES	\$ 17,000.00	\$ 17,000.00	\$ -	\$ -	\$ -	\$ -	Continued replacement of aged, damaged equipment, including 1 3/4" and 2 1/2" hose, nozzles, and appliances.
LIBRARY	COMPUTER REPLACEMENT	\$ 5,000.00	\$ -	\$ -	\$ -	\$ 5,000.00	\$ -	Replace staff and patron library computers every 5 years. This cost will be reimbursed by the library's trust.
LIBRARY	SERVER REPLACEMENT	\$ 14,000.00	\$ -	\$ -	\$ -	\$ 14,000.00	\$ -	Replace the library's server every 5 years. The library's server was last replaced in 2018.
LIBRARY	PUBLIC FURNITURE REPLACEMENT	\$ 7,000.00	\$ -	\$ -	\$ -	\$ 7,000.00		Replacement of aging furniture within public spaces at library
LIBRARY	CARPET/FLOORING REPLACEMENT	\$ 4,000.00	\$ -	\$ -	\$ -	\$ 4,000.00	\$ -	Carpet and flooring replacement for aging/worn out carpet and flooring in Library building
MUNICIPAL BUILDING	RECONGIFURE CITY MANAGER OFFICE AREAS; REMODEL RECREATION OFFICE	\$ 28,000.00	\$ -	\$ 28,000.00	\$ -	\$ -	\$ -	Office reconfiguration of City Manager's staff offices; remodel/reconfigure Recreation Director office and space. Part of borrowing.
MUNICIPAL BUILDING	REPLACE ALL LIGHTS WITH LED	\$ 12,000.00	\$ -	\$ 12,000.00	\$ -	\$ -	\$ -	Replacing all lights in City Hall to LED lights will reduce energy consumption, lower maintenance costs and contribute to a more sustainble and environmentally friendly lighting system.
MUSEUM	ELEVATOR REPAIR WORK	\$ 95,000.00	\$ -	\$ -	\$ -	\$ 95,000.00	\$ -	Replace the main elevator controller and electronic component. Components have been obsolete for 10+ years.
PARKS	ROCK RIVER PARK COURT/LOT	\$ 21,000.00	\$ 21,000.00	\$ -	\$ -	\$ -	\$ -	Five year repair schedule for Rock River Park basketball court and parking lot.
PARKS	PARK RESTROOM REPAIR/REPLACE	\$ 15,000.00	\$ -	\$ -	\$ -	\$ 15,000.00	\$ -	Replace counters, damaged partitions/doors, fixtures and plumbing as budget allows.
PARKS	FORD F150 PICKUP	\$ 43,500.00	\$ -	\$ 43,500.00	\$ -	\$ -	\$ -	Replace 2003 F150 pickup (22 years old) due to rocker panel, cab corners and box rusting.
POLICE DEPARTMENT	SQUAD CARS	\$ 138,000.00	\$ -	\$ 138,000.00	\$ -	\$ -	\$ -	2 squad replacements per year + changeover costs (1 squad in 2026, 2027, 2029)
POLICE DEPARTMENT	ELECTRONIC CONTROL DEVICES	\$ 15,000.00	\$ 15,000.00	\$ -	\$ -	\$ -	\$ -	8 EDC replacements-Tazer (6 year cycle)
PUBLIC WORKS - OPERATIONS	PAVEMENT CRACK ROUTER	\$ 26,000.00	\$ -	\$ 26,000.00	\$ -	\$ -	\$ -	Replaces 28 year old worn out router
PUBLIC WORKS - OPERATIONS	WALK BEHIND PAVEMENT SAW	\$ 14,000.00	\$ 4,000.00	\$ 10,000.00	\$ -	\$ -	\$ -	Replaces 26 year old worn out saw; partial borrowing/partial GF CIP Levy
PUBLIC WORKS - OPERATIONS	WING PLOW ATTACHMENT	\$ 18,000.00	\$ 18,000.00	\$ -	\$ -	\$ -	\$ -	Addition to plow truck (Fleet 4)
PUBLIC WORKS - OPERATIONS	SCAG ZERO TURN MOWER	\$ 18,000.00	\$ 18,000.00	\$ -	\$ -	\$ -	\$ -	New terrace mower. Old mower to be located at the airport, pending Airport mower w CARES.

SECTION R - 2025 CAPITAL IMPROVEMENTS PROJECT BUDGET

City of Fort Atkinson
2025 Capital Improvements Projects Budget
Expenditure Detail

PROJECT LINE ITEM		2025 REQUEST	2025 PROPOSED LEVY FUNDED	2024-2025 BORROWING	2025 PROPOSED TRANSPORT FUNDING	OTHER FUNDING SOURCE (SEE TABLE)	PUSHED TO FUTURE CIP	PROJECT DESCRIPTION
DEPARTMENT	PROJECT							
2025 CAPITAL IMPROVEMENTS PROJECT BUDGET								
PUBLIC WORKS - OPERATIONS	F250 4X4 PICK UP TRUCKS	\$ 52,000.00	\$ 12,000.00	\$ 40,000.00	\$ -	\$ -	\$ -	Replaces 23 year old 2002 F250 (Truck 22); partial funding through borrowing/partial GF CIP levy
SENIOR CENTER	PRINTER REPLACEMENT	\$ 1,200.00	\$ 1,200.00	\$ -	\$ -	\$ -	\$ -	Replace printer/copier.
SENIOR CENTER	CARPET REPLACEMENT	\$ 6,500.00	\$ 6,500.00	\$ -	\$ -	\$ -	\$ -	Board room carpet replacement.
STORMWATER	ROADWORK - STORMWATER PORTION	\$ 340,000.00	\$ -	\$ -	\$ -	\$ 340,000.00	\$ -	The stormwater utility portion of the 2025 road work, driven by water main replacement: McMillen, Erick St, Cramer St (asphalt), and Memorial Dr. Supports stormwater infrastructure improvements.
STORMWATER	COLLECTION SYSTEM REPAIRS AND LINING	\$ 100,000.00	\$ -	\$ -	\$ -	\$ 100,000.00	\$ -	General budget for annual sinkholes and breaks that require maintenance. Varies annually.
STORMWATER	SOUTH MAIN STREET PEDESTRIAN PATH DESIGN	\$ 20,000.00	\$ -	\$ -	\$ -	\$ 20,000.00	\$ -	Funded in part by a \$961K construction grant for Road/Path and Storm elements from WisDOT. Design funded wholly by the City. Storm improvements along the east side of the street associated with road narrowing and fixing some existing drainage issues. City's portion for design in 2025 and construction in 2026 shown after reduction for grant funding.
WASTEWATER	BUILDING #10 ROOF REPLACEMENT	\$ 300,000.00	\$ -	\$ -	\$ -	\$ 300,000.00	\$ -	Replacement of 1992 membrane roof system.
WASTEWATER	LIFT STATION PUMPS AND GENERATORS	\$ 150,000.00	\$ -	\$ -	\$ -	\$ 150,000.00	\$ -	Addition of generators. Replacement of pumps from 2005 and 2006.
WASTEWATER	THICKENED ACTIVATED SLUDGE	\$ 50,000.00	\$ -	\$ -	\$ -	\$ 50,000.00	\$ -	Replacement of 1993 TAS pump.
WASTEWATER	SCBA AND AIRLINE RESPIRATOR	\$ 19,000.00	\$ -	\$ -	\$ -	\$ 19,000.00	\$ -	Replacement of 2002 confined space entry equipment.
WASTEWATER	COLLECTION SYSTEM MAINTENANCE AND IMPROVEMENTS	\$ 450,000.00	\$ -	\$ -	\$ -	\$ 450,000.00	\$ -	Sewer collection system rehabilitation, lining, manhold repair.
WASTEWATER	SOLAR PROJECT AT TREATMENT FACILITY	\$ 1,500,000.00	\$ -	\$ 1,500,000.00	\$ -	\$ -	\$ -	Major solar project at WWTF; borrowed funds in 2024 for project. Borrowing will be paid back through WW utility.
WASTEWATER	RIVERSIDE DRIVE AND BANKER ROAD DESIGN	\$ 15,000.00	\$ -	\$ -	\$ -	\$ 15,000.00	\$ -	Riverside Drive and Banker Road - wastewater-related design work associated with projects to be constructed in the future. Riverside Drive - 2030; Banker Road - 2026
WATER	WELL SECURITY	\$ 3,500.00	\$ -	\$ -	\$ -	\$ 3,500.00	\$ -	Security on wells per DNR. Cameras, window bars.

SECTION R - 2025 CAPITAL IMPROVEMENTS PROJECT BUDGET

**City of Fort Atkinson
2025 Capital Improvements Projects Budget
Expenditure Detail**

PROJECT LINE ITEM		2025 REQUEST	2025 PROPOSED LEVY FUNDED	2024-2025 BORROWING	2025 PROPOSED TRANSPORT FUNDING	OTHER FUNDING SOURCE (SEE TABLE)	PUSHED TO FUTURE CIP	PROJECT DESCRIPTION
DEPARTMENT	PROJECT							
2025 CAPITAL IMPROVEMENTS PROJECT BUDGET								
WATER	TRANSFERS, SWITCHES, GENERATOR	\$ 30,000.00	\$ -	\$ -	\$ -	\$ 30,000.00	\$ -	Utility transfer switches at 4 locations
WATER	VFDS AT MAIN STATION	\$ 16,000.00	\$ -	\$ -	\$ -	\$ 16,000.00	\$ -	Install (1) VFD on booster pump at main station. Provides cost savings and operations.
WATER	1-12" WATER METERS	\$ 38,000.00	\$ -	\$ -	\$ -	\$ 38,000.00	\$ -	Standard capital outlay; industrial, commercial meters, and well meters
WATER	MCC PANELS	\$ 40,000.00	\$ -	\$ -	\$ -	\$ 40,000.00	\$ -	Replace 35 rd old elec equipment at Main
WATER	5/8" WATER METERS	\$ 45,000.00	\$ -	\$ -	\$ -	\$ 45,000.00	\$ -	Yearly meter replacements per PSC
WATER	WELL GENERATOR	\$ 185,000.00	\$ -	\$ -	\$ -	\$ 185,000.00	\$ -	Critical back up power for wells 3,5,6,7
WATER	HYDRANTS AND SERVICES	\$ 235,000.00	\$ -	\$ -	\$ -	\$ 235,000.00	\$ -	Annual hydrants and services replacement associated with annual water main replacement program.
WATER	S MAIN STREET PED PATH DESIGN	\$ 35,000.00	\$ -	\$ -	\$ -	\$ 35,000.00	\$ -	WisDOT grant does not pay for water main portion of the project. Design funded wholly by the City. City's portion for design in 2025 and construction in 2026.Includes main replacement and associated service coupling and hydrant relocation between Rockwell and Sunset Ave
WATER	BANKER ROAD DESIGN & INFRASTRUCTURE	\$ 45,000.00	\$ -	\$ -	\$ -	\$ 45,000.00	\$ -	Design to occur in 2025, paid in full by City. Construction funded in part of by a \$1.4M WisDOT grant - for road and storm elements only. Water estimate is preliminary based on LF and unit costs. Will require large transmission main. 2025 Costs are for water portion of the design. 2026 is for construction portion. Funding to be provided by expected borrowing.
WATER	RIVERSIDE DRIVE DESIGN	\$ 25,000.00	\$ -	\$ -	\$ -	\$ 25,000.00	\$ -	Water portion of design work for Riverside Drive/Hwy 106 Project to be constructed in 2030.
WATER	MAIN REPLACEMENT	\$ 722,000.00	\$ -	\$ -	\$ -	\$ 722,000.00	\$ -	Annual water main replacement.
CIP EXPENDITURES - TOTAL		\$ 9,294,639	\$ 167,450	\$ 5,238,200	\$ 787,000	\$ 3,101,989	\$ -	

SECTION R - 2025 CAPITAL IMPROVEMENTS PROJECT BUDGET - OTHER FUNDING SOURCES TABLE

City of Fort Atkinson

2025 Capital Improvements Projects Budget

Other Funding Sources Table

BUDGET LINE ITEM		2025 PROJECTS - OTHER FUNDING	ARPA - FUND 22	CARES ACT FUNDING	LIBRARY TRUST	MUSEUM TRUST	WATER UTILITY	WASTE WATER UTILITY	STORM WATER UTILITY	
DEPARTMENT	PROJECT									
2025 CAPITAL IMPROVEMENTS PROJECTS BUDGET										
AIRPORT	AIRPORT MASTER PLAN	\$ 1,889.00	\$ -	\$ 1,889.00	\$ -	\$ -	\$ -	\$ -	\$ -	
AIRPORT	MOWING EQUIPMENT	\$ 9,000.00	\$ -	\$ 9,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	
AIRPORT	SNOW REMOVAL EQUIPMENT	\$ 6,000.00	\$ -	\$ 6,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	
AIRPORT	RUNWAY/TAXIWAY LIGHTING	\$ 5,900.00	\$ -	\$ 5,900.00	\$ -	\$ -	\$ -	\$ -	\$ -	
AIRPORT	NAVAIDS/BEACON PROJECT	\$ 700.00	\$ -	\$ 700.00	\$ -	\$ -	\$ -	\$ -	\$ -	
CITY MANAGER	CLASSIFICATION AND COMPENSATION STUDY	\$ 30,000.00	\$ 30,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
ENGINEERING	RECTANGULAR RAPID FLASHING BEACONS (RRFBs)	\$ 45,000.00	\$ 45,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
LIBRARY	COMPUTER REPLACEMENT	\$ 5,000.00	\$ -	\$ -	\$ 5,000.00	\$ -	\$ -	\$ -	\$ -	
LIBRARY	SERVER REPLACEMENT	\$ 14,000.00	\$ -	\$ -	\$ 14,000.00	\$ -	\$ -	\$ -	\$ -	
LIBRARY	PUBLIC FURNITURE REPLACEMENT	\$ 7,000.00	\$ -	\$ -	\$ 7,000.00	\$ -	\$ -	\$ -	\$ -	
LIBRARY	CARPET/FLOORING REPLACEMENT	\$ 4,000.00	\$ -	\$ -	\$ 4,000.00	\$ -	\$ -	\$ -	\$ -	
MUSEUM	ELEVATOR REPAIR WORK	\$ 95,000.00	\$ -	\$ -	\$ -	\$ 95,000.00	\$ -	\$ -	\$ -	
PARKS	PARK RESTROOM REPAIR/REPLACE	\$ 15,000.00	\$ 15,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
STORMWATER	ROADWORK - STORMWATER PORTION	\$ 340,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 340,000.00	
STORMWATER	COLLECTION SYSTEM REPAIRS AND LINING	\$ 100,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000.00	
STORMWATER	S. MAIN ST. PEDESTRIAN PATH DESIGN WORK	\$ 20,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,000.00	
WASTEWATER	BUILDING #10 ROOF REPLACEMENT	\$ 300,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 300,000.00	\$ -	
WASTEWATER	LIFT STATION PUMPS AND GENERATORS	\$ 150,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150,000.00	\$ -	
WASTEWATER	THICKENED ACTIVATED SLUDGE	\$ 50,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000.00	\$ -	
WASTEWATER	SCBA AND AIRLINE RESPIRATOR	\$ 19,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 19,000.00	\$ -	

City of Fort Atkinson
2025 Capital Improvements Projects Budget
Other Funding Sources Table

BUDGET LINE ITEM		2025 PROJECTS - OTHER FUNDING	ARPA - FUND 22	CARES ACT FUNDING	LIBRARY TRUST	MUSEUM TRUST	WATER UTILITY	WASTE WATER UTILITY	STORM WATER UTILITY	
DEPARTMENT	PROJECT									
2025 CAPITAL IMPROVEMENTS PROJECTS BUDGET										
WASTEWATER	COLLECTION SYSTEM MAINTENANCE AND IMPROVEMENTS	\$ 450,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 450,000.00	\$ -	
WASTEWATER	RIVERSIDE DRIVE AND BANKER ROAD DESIGN	\$ 15,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,000.00	\$ -	
WATER	WELL SECURITY	\$ 3,500.00	\$ -	\$ -	\$ -	\$ -	\$ 3,500.00	\$ -	\$ -	
WATER	TRANSFERS, SWITCHES, GENERATOR	\$ 30,000.00	\$ -	\$ -	\$ -	\$ -	\$ 30,000.00	\$ -	\$ -	
WATER	VFDS AT MAIN STATION	\$ 16,000.00	\$ -	\$ -	\$ -	\$ -	\$ 16,000.00	\$ -	\$ -	
WATER	1-12" WATER METERS	\$ 38,000.00	\$ -	\$ -	\$ -	\$ -	\$ 38,000.00	\$ -	\$ -	
WATER	MCC PANELS	\$ 40,000.00	\$ -	\$ -	\$ -	\$ -	\$ 40,000.00	\$ -	\$ -	
WATER	5/8" WATER METERS	\$ 45,000.00	\$ -	\$ -	\$ -	\$ -	\$ 45,000.00	\$ -	\$ -	
WATER	WELL GENERATOR	\$ 185,000.00	\$ -	\$ -	\$ -	\$ -	\$ 185,000.00	\$ -	\$ -	
WATER	HYDRANTS AND SERVICES	\$ 235,000.00	\$ -	\$ -	\$ -	\$ -	\$ 235,000.00	\$ -	\$ -	
WATER	S MAIN STREET PED PATH DESIGN	\$ 35,000.00	\$ -	\$ -	\$ -	\$ -	\$ 35,000.00	\$ -	\$ -	
WATER	BANKER ROAD DESIGN & INFRASTRUCTURE	\$ 45,000.00	\$ -	\$ -	\$ -	\$ -	\$ 45,000.00	\$ -	\$ -	
WATER	RIVERSIDE DR DESIGN	\$ 25,000.00	\$ -	\$ -	\$ -	\$ -	\$ 25,000.00	\$ -	\$ -	
WATER	MAIN REPLACEMENT	\$ 722,000.00	\$ -	\$ -	\$ -	\$ -	\$ 722,000.00	\$ -	\$ -	
CIP OTHER FUNDING - TOTAL		\$ 3,101,989	\$ 90,000	\$ 23,489	\$ 30,000	\$ 95,000	\$ 1,419,500	\$ 984,000	\$ 460,000	

**SECTION S
TAXI FUND
(FUND 17)**

Section S – Taxi Fund (Fund 17)

The City provides a shared ride taxi service for residents' use. As of 2023, the service has been contracted to Brown Cab for a five-year term.

Brown Cab utilizes a fleet of 6 vehicles to provide inexpensive transportation within the City Limits and trips to surrounding communities when able. The service is subsidized by Federal and State grants which pay for about 56% of the total contracted amount, typically about \$450,000. The remaining 44% of the contract is the responsibility of the City to pay.

Traditionally, the City share has been covered by the fares paid by passengers using the service. The City manages the fare structure to ensure the goal of a user funded service is maintained. Occasionally, the fares are unable to cover the City's share of the service. When this occurs, it is a small amount and covered by the General Fund. The City also provides vehicles for the service, and has committed to purchasing a new accessible van for the contractor in each of the previous three years. The City's share of this purchase varies but has been about 15%. Previously the City has not budgeted for these expenses, rather pulling them from the General Fund as needed. No General Fund contribution is shown in the Taxi Fund in 2025 for operations. However, the budget does include up to \$10,000 for a subsidy using ARPA funds if needed.

2025 CIP Project Proposed – None

Line item revenue and expenditure accounts for this fund are included on the following page.



A NEW TAXI IS SEEN BEFORE GOING INTO SERVICE WITH THE CITY'S CONTRACTED SERVICE PROVIDER.

SECTION S - TAXI FUND (FUND 17)

**City of Fort Atkinson
2025 Operating Budget
Taxi Fund Revenues & Expenditures**

BUDGET LINE ITEM		2022	2023	2024	2024 YTD	2024	2025	VARIANCE	COMMENTS
ACCOUNT NUMBER	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	08/31/2024	ESTIMATE	PROPOSED	2025-2024	
TAXI REVENUES									
17-42-0042-7300	STATE/FED: MASS TRANSIT	\$ 99,337.96	\$ 203,343.92	\$ 285,520.00	\$ 96,193.21	\$ 285,520.00	\$ 275,000.00	\$ (10,520.00)	
17-42-0042-7400	FED: TAXI VANS	\$ -	\$ -	\$ -	\$ -	\$ 76,900.00	\$ -	\$ -	
17-41-0041-0022	TRANS IN FROM ARPA FUND	\$ -	\$ -	\$ 40,000.00	\$ -	\$ 40,000.00	\$ 10,000.00	\$ (30,000.00)	Subs & CIP
TAXI REVENUES TOTAL		\$ 99,337.96	\$ 203,343.92	\$ 325,520.00	\$ 96,193.21	\$ 402,420.00	\$ 285,000.00	\$ (40,520.00)	
TAXI EXPENDITURES									
17-57-5770-0600	TAXI - Publications	\$ 8.90	\$ 46.00	\$ -	\$ -	\$ -	\$ -	\$ -	
17-57-5770-3000	SUBSIDIZED TAXI SERVICE	\$ 164,346.41	\$ 185,751.83	\$ 305,520.00	\$ 79,881.27	\$ 155,000.00	\$ 285,000.00	\$ (20,520.00)	
17-60-0067-7000	TAXI SERVICE FED GRANT-VEHICLE	\$ -	\$ -	\$ 20,000.00	\$ 146,284.00	\$ 146,284.00	\$ -	\$ (20,000.00)	New vehicles; see rev offset
TAXI EXPENDITURES TOTAL		\$ 164,355.31	\$ 185,797.83	\$ 325,520.00	\$ 226,165.27	\$ 301,284.00	\$ 285,000.00	\$ (40,520.00)	
NET (REVENUES-EXPENDITURES):		\$ (65,017)	\$ 17,546	\$ -	\$ (129,972)	\$ 101,136	\$ -		

SECTION T
CDBG LORMAN PROJECT FUND
(FUND 18)

Section T – CDBG Lorman Project (Fund 18)

In 2018, the U.S. Department of Housing and Urban Development (HUD) approved the State Department of Administration's (DOA) request to repurpose local government Community Development Block Grant (CDBG) funds. The City had a revolving loan fund and was required to either return the unused funds or repurpose them for another CDBG-eligible project. The DOA calls this the CDBG-CLOSE program.

The City applied for the use of funds to purchase and remediate three properties on the northeast side of the City, known as the Loeb-Lorman parcels. In April 2021, the City was notified of receipt of the grant award in the amount of \$1,441,750. Fund 18 was created to track the revenues and expenditures associated with this project.

This is a temporary fund, as the project will be completed by January 31, 2023. As one can see on the following page, the City anticipates the total cost of this project to be \$1,781,750, with \$1,441,750 of funding through the CDBG CLOSE program and \$340,000 in general obligation borrowing. This fund will remain open in 2025 to complete testing and remediation work required by the Wisconsin Department of Natural Resources. If necessary, the City plans to use ARPA funds for any final planning, engineering, or consulting necessary.

Due to the requirements of the grant, the parcels must remain vacant for five years, starting in 2023.

Line item revenue and expenditure accounts for this fund are included on the following page.

SECTION T - CDBG LORMAN PROJECT (FUND 18)

City of Fort Atkinson

2025 Operating Budget

CDBG CLOSE - Lorman Project Fund Revenues & Expenditures

BUDGET LINE ITEM		2022	2023	2024	BUDGET	2024 YTD	2024	2025	VARIANCE	COMMENTS
ACCOUNT NO	DESCRIPTION	ACTUAL	ACTUAL			08/31/2024	ESTIMATE	PROPOSED	2025-2024	
CDBG CLOSE - LORMAN PROJECT REVENUES										
18-42-0042-2100	STATE: CDBG CLOSE GRANT	\$ 0.25	\$ 635,768.08	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
18-41-0041-0022	TRANS IN FROM ARPA FUND	\$ -	\$ -	\$ 25,000.00	\$ -	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ -	ARPA Subsidy
	PROCEEDS FROM BORROWING	\$ -	\$ 340,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
LORMAN REVENUES TOTAL		\$ 0.25	\$ 975,768.08	\$ 25,000.00	\$ -	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ -	
CDBG CLOSE - LORMAN PROJECT EXPENDITURES										
18-50-0056-1000	PROPERTY-LAND PURCHASE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
18-50-0056-2000	SITE REMEDIATION	\$ 142,539.26	\$ 278,010.79	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
18-50-0056-3000	SITE DEMOLITION	\$ 587,292.77	\$ 13,820.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
18-50-0056-5000	PLANNING ENGINEERING	\$ 23,981.45	\$ 75,865.40	\$ 25,000.00	\$ 4,775.25	\$ 12,000.00	\$ 15,000.00	\$ (10,000.00)		
18-50-0056-6000	LEGAL SERVICES	\$ 8,612.00	\$ 6,543.00	\$ -	\$ 1,530.00	\$ 3,500.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	Consult Serv
LORMAN EXPENDITURES TOTAL		\$ 762,425.48	\$ 374,239.19	\$ 25,000.00	\$ 6,305.25	\$ 15,500.00	\$ 25,000.00	\$ 25,000.00	\$ -	
NET (REVENUES-EXPENDITURES):		\$ (762,425)	\$ 601,529	\$ -	\$ (6,305)	\$ 9,500	\$ -			

SECTION U
AIRPORT FUND
(FUND 20)

Section U – Airport Fund (Fund 20)

The Fort Atkinson Municipal Airport is located along County Road K between Fort Atkinson and Jefferson. The parcel includes a 3,800 foot-long lighted concrete runway and is open to the public. It represents one of the best, although underutilized, assets under City Management.



City Engineer/Public Works Director Andy Selle oversees the Airport operations, including the maintenance and operations of all runways, taxiways, hangars, lighting, and fuel systems. In addition to general operations, Engineer Selle also engages in capital planning efforts, including the use of federal funds to invest in improvements to pavements, structures, and fuel systems. The City has an Airport Committee that meets annually to discuss issues and possible projects.

Operating revenues for this fund come from leasing the hangars that the City owns, fuel sales, fuel taxes, and the rental of agricultural land. Expenditures include a portion of the

salary and benefits of the City Engineer, supplies, and the purchase of fuel. This fund is separate from the City's general fund so that excess revenues may roll over from year to year for longer-term projects.

Note that there are many projects listed in the 2025-2030 CIP section of this budget document. Federal funding requires projects be listed in a capital plan to be eligible for funding. The projects listed may better be characterized as a wish list and represent 5% of the overall cost of the project. Given the volume of federal funding opportunities, this foresight may prove advantageous. The City typically must only pay 3-5% of the total cost of any improvement. The Airport is an underutilized asset, and City staff hopes to take advantage of federal funding opportunities to make improvements in the future.



A PLANE AT THE CITY'S AIRPORT.

2025 CIP Projects Proposed

AIRPORT	AIRPORT MASTER PLAN	\$ 1,889.00	Master Plan for the Airport due to be complete in 2025. City's portion (3% or less) paid for through CARES Act Funds. Total cost \$350,000.
AIRPORT	MOWING EQUIPMENT	\$ 9,000.00	Mowing equipment for the Airport (large deck); could be utilized for other areas. City's portion (50%) paid for through CARES Act Funds. Total estimated cost \$18,000.
AIRPORT	SNOW REMOVAL EQUIPMENT	\$ 6,000.00	Placeholder for snow removal equipment. Vehicle bid out in 2024 with no bids received. May be bid out again in 2025. City's portion (3% or less) paid for through CARES Act Funds. Total cost \$225,000.
AIRPORT	RUNWAY/TAXIWAY LIGHTING	\$ 5,900.00	Runway and taxiway lighting elements to be replaced and upgraded. City's portion in 2025 and 2026 to be paid for through CARES Act Funds.
AIRPORT	NAVAIDS/BEACON PROJECT	\$ 700.00	Navigation Aids and rotating beacon elements to be replaced and updated in 2025 and 2026. To be paid for through CARES Act funds.

Line item revenue and expenditure accounts for this fund are included on the following page.

SECTION U - AIRPORT FUND (FUND 20)

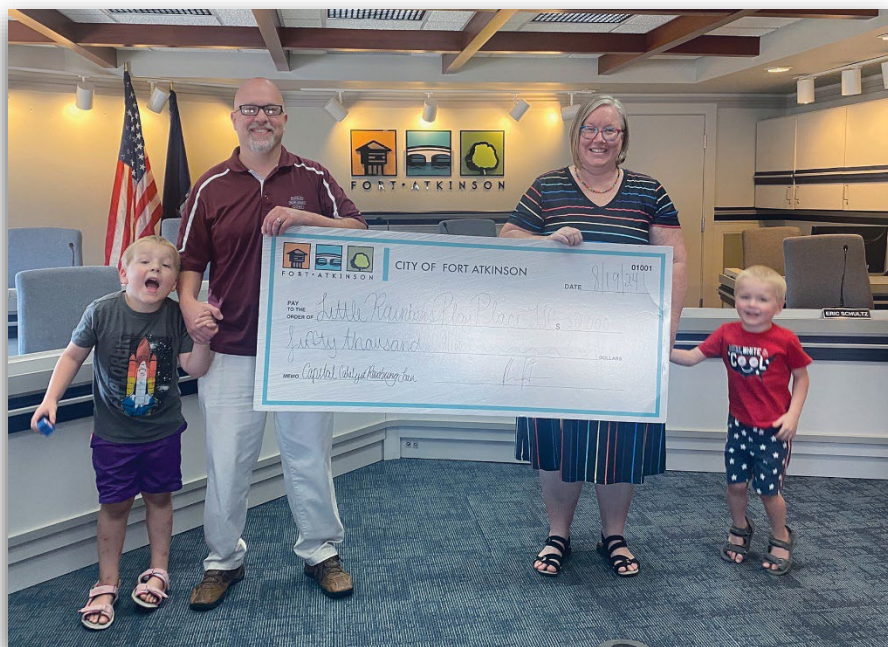
**City of Fort Atkinson
2025 Operating Budget
Airport Fund Revenues & Expenditures**

BUDGET LINE ITEM		2022	2023	2024	2024 YTD	2024	2025	VARIANCE	COMMENTS
ACCOUNT NUMBER	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	08/31/2024	ESTIMATE	PROPOSED	2025-2024	
AIRPORT REVENUES									
20-42-0042-1000	STATE: GRANT	\$ 43,000.00	\$ 32,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	
20-44-0044-4400	AIRPORT - HANGAR LEASES	\$ 10,113.04	\$ 20,034.74	\$ 16,000.00	\$ 4,441.50	\$ 20,000.00	\$ 20,000.00	\$ 4,000.00	
20-44-0044-4410	AIRPORT FUEL SALES	\$ 125,172.11	\$ 101,494.65	\$ 85,000.00	\$ 74,675.36	\$ 85,000.00	\$ 80,000.00	\$ (5,000.00)	
20-46-0046-5200	AIRPORT FUEL TAX	\$ 2,323.70	\$ 2,023.80	\$ 2,000.00	\$ 1,541.20	\$ 2,000.00	\$ 2,000.00	\$ -	
AIRPORT REVENUES TOTAL		\$ 180,608.85	\$ 155,553.19	\$ 103,000.00	\$ 80,658.06	\$ 107,000.00	\$ 102,000.00	\$ (1,000.00)	
AIRPORT EXPENDITURES									
20-54-5453-0100	AIRPORT-Salaries	\$ 7,999.30	\$ 8,546.51	\$ 11,205.00	\$ 6,170.86	\$ 11,000.00	\$ 9,948.00	\$ (1,257.00)	EE Allocation
20-54-5453-0600	AIRPORT-Supplies	\$ 4,744.47	\$ 4,663.63	\$ 6,000.00	\$ 3,888.20	\$ 6,000.00	\$ 6,000.00	\$ -	
20-54-5453-0700	AIRPORT-Fuel Station Expense	\$ 3,372.53	\$ 1,802.02	\$ 3,000.00	\$ 2,229.50	\$ 3,000.00	\$ 3,000.00	\$ -	
20-54-5453-1100	AIRPORT-Fuel for Resale	\$ 106,662.33	\$ 91,451.65	\$ 82,000.00	\$ 47,584.48	\$ 82,000.00	\$ 82,000.00	\$ -	
20-54-5490-6500	SS / MEDICARE EMPLOYER	\$ 112.32	\$ 147.38	\$ 180.00	\$ 111.27	\$ 180.00	\$ 200.00	\$ 20.00	
20-54-5490-7000	WI RETIREMENT EMPLOYER	\$ 126.10	\$ 140.11	\$ 165.00	\$ 100.38	\$ 165.00	\$ 200.00	\$ 35.00	
20-54-5490-7500	HEALTH INSURANCE EMPLOYER	\$ 346.08	\$ 358.16	\$ 450.00	\$ -	\$ 450.00	\$ 650.00	\$ 200.00	
20-54-5490-8000	DENTAL INSURANCE EMPLOYER	\$ 26.88	\$ 31.69	\$ -	\$ -	\$ -	\$ -	\$ -	
20-54-5490-8500	LIFE INSURANCE EMPLOYER	\$ -	\$ -	\$ -	\$ 1.15	\$ 2.00	\$ 2.00	\$ 2.00	
AIRPORT EXPENDITURES TOTAL		\$ 123,390.01	\$ 107,141.15	\$ 103,000.00	\$ 60,085.84	\$ 102,797.00	\$ 102,000.00	\$ (1,000.00)	
NET (REVENUES-EXPENDITURES):		\$ 57,219	\$ 48,412	\$ -	\$ 20,572	\$ 4,203	\$ -		

SECTION V
CAPITAL CATALYST FUND
(FUND 21)

Section V – Capital Catalyst Fund (Fund 21)

In 2020, the City applied to the Wisconsin Economic Development Commission (WEDC) for grant funds to support a City-sponsored Economic Development grant called the Capital Catalyst Revolving Loan Fund (CCRFL). The WEDC grant was a matching grant of \$300,000. The City provided the matching \$300,000 from the unassigned fund balance in 2021. In 2022, the City started worked with Thrive ED/JCEDC to administer the CCRFL. The City approved two loans in 2022, three loans in 2023, and 1 additional loan in 2024. These loans assisted new businesses in coming to Fort Atkinson. All businesses are still running and are current on their loan payments.



LITTLE RAINBOWS PLAY PLACE WAS AWARDED A CAPITAL CATALYST REVOLVING LOAN IN AUGUST.

The goal of the CCRFL program is to encourage the startup of new businesses and the expansion of existing businesses less than five years old. The focus will be on assisting companies in industry sectors including, but not limited to, advanced manufacturing, agriculture or food processing, information systems or software, medical devices, biosciences, and energy. Funds made available through the program are intended to perpetuate a positive and proactive business climate.

Activities assisted with program funds must address one or more of the following:

1. Encourage new private investment in the City of Fort Atkinson.
2. Support a diverse mix of employment opportunities and minimize seasonal cyclical employment fluctuations.
3. Encourage the development and use of modern technologies that increase productivity and efficiency.
4. Support the elimination of blight and encourage urban redevelopment.

The tables on the next page outline the loans provided as of October 7, 2024 (Table 1) as well as the remaining funds from the initial investment (Table 2).

Table 1: Capital Catalyst Revolving Loan Fund Loans as of October 7, 2024

Loan Number	Company Name	Loan Amount	Interest Rate	Term	Collateral	Purpose of Loan	Current on Loan
2022-PT01	Pete's Tire/RJ 2, LLC	\$ 100,000.00	2% Fixed	10 Years	Personal guaranties from any owner with 20% or more ownership	Equipment purchase and building & site improvements	Yes
2022-BB02	Papa Brunk's Bakery	\$ 15,000.00	2% Fixed	10 Years	Personal guaranties from any owner with 20% or more ownership	Equipment purchases	Yes
2023-OT03	Oak Tree Child & Family Services (ANZK Rentals, LLC)	\$ 100,000.00	2% Fixed	15 Years	2nd position on mortgage lien; personal guaranties from owners	Purchase of property at 511 Madison Avenue	Yes
2023-LH04	Lil Hawks Academy Too	\$ 100,000.00	2% Fixed	15 Years	2nd position on mortgage lien; personal guaranty from owner	Purchase of property at 1255 Talcott Street	Yes
2023-SS05	Sweet Spot Bakery	\$ 82,000.00	2% Fixed	15 Years	2nd position on mortgage lien; personal guaranties from owners	Purchase of property at 225/227 S Main Street	Yes
2024-LRPP06	Little Rainbows Play Place	\$ 50,000.00	2% Fixed	7 Years	2nd position on mortgage lien; personal guaranties from owner	Equipment purchases	Yes

Table 2: Remaining Funds Available for Loans from Initial Investment

INITIAL INVESTMENT	Initial Investment Revenue	Initial Investment Source
	\$ 300,000.00	City of Fort Atkinson
	\$ 300,000.00	WEDC CC Grant
TOTAL:	\$ 600,000.00	
LOANS	Loan Amount	Company Name
2022-PT01	\$ 100,000.00	Pete's Tire/RJ 2, LLC
2022-BB02	\$ 15,000.00	Papa Brunk's Bakery
2023-OT03	\$ 100,000.00	Oak Tree Child & Family Services (ANZK Rentals, LLC)
2023-LH04	\$ 100,000.00	Lil Hawks Academy Too
2023-SS05	\$ 82,000.00	Sweet Spot Bakery
2024-LRPP06	\$ 50,000.00	Little Rainbows Play Place
TOTAL:	\$ 447,000.00	
INITIAL FUNDS REMAINING:	\$ 153,000.00	

Line item revenue and expenditure accounts for these funds are included on the following page.

SECTION V - CAPITAL CATALYST FUND (FUND 21)

**City of Fort Atkinson
2025 Operating Budget
Capital Catalyst Fund Revenues & Expenditures**

BUDGET LINE ITEM		2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD 08/31/2024	2024 ESTIMATE	2025 PROPOSED	VARIANCE 2025-2024	COMMENTS
ACCOUNT NO	DESCRIPTION								
CAPITAL CATALYST LOANS (RECEIVABLES)									
21-00-0001-4000	LONG TERM RECVBLE-2022-PT01	\$ 96,700.98	\$ 86,555.52	\$ -	\$ 79,692.14	\$ 76,292.14	\$ 66,714.15	\$ 66,714.15	
21-00-0001-5000	LONG TERM RECVBLE-2022-BB02	\$ 14,490.05	\$ 13,095.62	\$ -	\$ 12,225.84	\$ 11,705.84	\$ 10,274.98	\$ 10,274.98	
21-00-0001-6000	LONG TERM RECVBLE-2023-OT03	\$ -	\$ 96,534.51	\$ -	\$ 92,655.79	\$ 90,515.79	\$ 89,917.65	\$ 89,917.65	
21-00-0001-7000	LONG TERM RECVBLE-2023-LH04	\$ -	\$ 96,831.14	\$ -	\$ 91,712.38	\$ 86,712.38	\$ 80,776.38	\$ 80,776.38	
21-00-0001-8000	LONG TERM RECVBLE-2023-SS05	\$ -	\$ 80,792.78	\$ -	\$ 77,634.29	\$ 76,039.19	\$ 71,185.21	\$ 71,185.21	
21-00-0001-9000	LONG TERM RECVBLE-2024-LRPP06	\$ -	\$ -	\$ -	\$ -	\$ 48,366.53	\$ 41,606.16	\$ 41,606.16	
CAPITAL CATALYST LOANS		\$ 111,191.03	\$ 373,809.57	\$ -	\$ 353,920.44	\$ 389,631.87	\$ 360,474.53	\$ 360,474.53	\$ -
CAPITAL CATALYST FUND REVENUES									
21-40-0048-1100	INTEREST-CAP CATALYST	\$ 410.70	\$ 733.58	\$ 500.00	\$ 326.72	\$ 900.00	\$ 500.00	\$ -	
21-40-0050-1000	GEN FUND- MATCHING GRANT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
21-40-0050-4000	INTEREST-2022-PT01	\$ 622.43	\$ 1,854.54	\$ 1,674.00	\$ 1,136.62	\$ -	\$ -	\$ (1,674.00)	Int Only
21-40-0050-5000	INTEREST-2022-BB02	\$ 90.05	\$ 255.57	\$ 253.00	\$ 130.22	\$ -	\$ -	\$ (253.00)	Int Only
21-40-0050-6000	INTEREST-2023-OT03	\$ -	\$ 1,095.01	\$ 1,884.00	\$ 1,268.80	\$ -	\$ -	\$ (1,884.00)	Int Only
21-40-0050-7000	INTEREST-2023-LH04	\$ -	\$ 731.14	\$ 1,902.00	\$ 1,281.24	\$ -	\$ -	\$ (1,902.00)	Int Only
21-40-0050-8000	INTEREST-2023-SS05	\$ -	\$ 375.37	\$ 1,577.00	\$ 1,061.75	\$ -	\$ -	\$ (1,577.00)	Int Only
21-40-0050-9000	INTEREST-2024-LRPP06	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
21-44-0044-0100	APPLICATION REVIEW	\$ 1,000.00	\$ 1,500.00	\$ 1,000.00	\$ 500.00	\$ 1,000.00	\$ 1,000.00	\$ -	Future Loans
CAPITAL CATALYST REVENUES TOTAL		\$ 2,123.18	\$ 6,545.21	\$ 8,790.00	\$ 5,705.35	\$ 1,900.00	\$ 1,500.00	\$ (7,290.00)	

SECTION V - CAPITAL CATALYST FUND (FUND 21)

**City of Fort Atkinson
2025 Operating Budget**

Capital Catalyst Fund Revenues & Expenditures

BUDGET LINE ITEM		2022	2023	2024	2024 YTD	2024	2025	VARIANCE	COMMENTS
ACCOUNT NO	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	08/31/2024	ESTIMATE	PROPOSED	2025-2024	
CAPITAL CATALYST FUND EXPENDITURES									
21-50-0050-0100	UNDERWRITING-2022-PT01	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
21-50-0050-0150	CCRLF-2022-PT01	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
21-50-0050-0200	UNDERWRITING-2022-BB02	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
21-50-0050-0250	CCRLF-2022-BB02	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
21-50-0050-0300	UNDERWRITING-2023-OT03	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
21-50-0050-0350	CCRLF-2023-OT03	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
21-50-0050-0400	UNDERWRITING-2023-LH04	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
21-50-0050-0450	CCRLF-2023-LH04	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
21-50-0050-0500	UNDERWRITING-2023-SS05	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
21-50-0050-0550	CCRLF-2023-SS05	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
21-50-0050-0600	UNDERWRITING-2024-LRPP06	\$ -	\$ -	\$ -	\$ -	500.00	\$ -	\$ -	
21-50-0050-0650	CCRLF-2024-LRPP06	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
21-51-5157-0000	INDEPENDENT AUDITING	\$ -	\$ -	\$ -	1,687.00	\$ -	1,500.00	\$ 1,500.00	
CAPITAL CATALYST EXPENDITURES TOTAL		\$ -	\$ -	\$ -	1,687.00	\$ 500.00	\$ 1,500.00	\$ 1,500.00	

SECTION W
AMERICAN RESCUE PLAN ACT FUND
(FUND 22)

Section W – American Rescue Plan Act Fund (Fund 22)

In 2021, the federal government announced that they would be providing stimulus funds directly to local governments through the American Rescue Plan Act (ARPA). The City of Fort Atkinson received \$1,300,192.79 in ARPA funds in two tranches: half, or \$650,096.39 in 2021 and the other half in 2022. The City's financial advisors recommended that the City set up a special revenue fund to track revenues and expenditures associated with the ARPA program.

The City has created Fund 22 to track the ARPA funds so that the City's expenditure restraint program and levy limits are not impacted by the receipt and use of the ARPA funds. The City can spend funds from this account on "government services." All funds must be designated for specific expenditures by December 31, 2024 and must be spent by December 31, 2026.

In 2025, the City intends to use ARPA funds for a potential taxi operating subsidy if needed; a classification and compensation study for City staff; park bathroom restroom repairs; rectangular rapid flashing beacons downtown and on Janesville Avenue (per the corridor planning efforts); and funds for planning, engineering, and consulting to complete the Lorman remediation project.

Funds may also be used to support the Banker Road right-of-way relocation in 2025. However, any such use of funds would be proposed by staff to the City Council in relation to potential projects. Additionally, staff intends to develop a Resolution by the end of 2024 to allocate all remaining ARPA funds and provide a schedule for use by the December 31, 2026, deadline.

Line item revenue and expenditure accounts for this fund are included on the following page.

SECTION W - AMERICAN RESCUE PLAN ACT FUND (FUND 22)

City of Fort Atkinson
2025 Operating Budget
APRA Fund - Revenues & Expenditures

BUDGET LINE ITEM		2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD 08/31/2024	2024 ESTIMATE	2025 PROPOSED	VARIANCE 2025-2024	COMMENTS
ACCOUNT NO	DESCRIPTION								
ARPA REVENUES									
22-42-0042-7700	STATE/FED: EMERGENCY GRANTS	\$ 248,440.82	\$ 136,570.00	\$ -	\$ -	\$ -	\$ -	\$ -	
22-48-0048-1100	INTEREST	\$ 9,176.31	\$ 40,638.35	\$ -	\$ 26,584.07	\$ 42,000.00	\$ 30,000.00	\$ 30,000.00	
ARPA REVENUES TOTAL		\$ 257,617.13	\$ 177,208.35	\$ -	\$ 26,584.07	\$ 42,000.00	\$ 30,000.00	\$ 30,000.00	
ARPA EXPENDITURES									
22-50-5000-1000	ARPA EXPENSES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
22-60-0066-0001	TRANS OUT TO FUND 1 GENERAL	\$ 59,935.28	\$ 7,475.00	\$ -	\$ -	\$ -	\$ -	\$ -	James Way Siren
22-60-0066-0005	TRANS OUT TO FUND 5 TRANS	\$ -	\$ 10,081.50	\$ -	\$ -	\$ -	\$ -	\$ -	Trans Utility Study
22-60-0066-0007	TRANS OUT TO FUND 7 EMS	\$ 122,362.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
22-60-0066-0016	TRANS OUT TO FUND 16 CIP	\$ 66,143.54	\$ 119,013.27	\$ -	\$ -	\$ -	\$ -	\$ -	Squads, Server, MIAP
22-60-0066-0017	TRANS OUT TO FUND 17 TAXI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
22-60-0066-0018	TRANS OUT TO FUND 18 LORMAN	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	CIP PROJECTS - TAXI VEHICLE	\$ -	\$ -	\$ 20,000.00	\$ 28,904.80	\$ 28,904.80	\$ -	\$ (20,000.00)	2 Taxis Purchased
	FUND 17 - TAXI SUBSIDY	\$ -	\$ -	\$ 20,000.00	\$ -	\$ 11,095.20	\$ 10,000.00	\$ (10,000.00)	Trans for operations
	CIP PROJECT - MUNI ROOF	\$ -	\$ -	\$ 55,000.00	\$ 95,785.00	\$ 95,785.00	\$ -	\$ (55,000.00)	Incr Project Scope
	CIP PROJECTS - DT SIGNALS	\$ -	\$ -	\$ 37,000.00	\$ -	\$ 42,000.00	\$ -	\$ (37,000.00)	CIP - Other Funding
	FUND 18 - LORMAN SUBSIDY	\$ -	\$ -	\$ 25,000.00	\$ -	\$ 25,000.00	\$ 25,000.00	\$ -	Trans to Fund 18
	POOL CLEANER	\$ -	\$ -	\$ -	\$ 11,767.45	\$ 11,767.45	\$ -	\$ -	Squeegee
	MADISON AVE STREET LIGHTS	\$ -	\$ -	\$ -	\$ -	\$ 46,631.00	\$ -	\$ -	Not in TID #8
	KOSH ESTATES - LAND PURCHASE	\$ -	\$ -	\$ -	\$ 49,034.85	\$ 49,034.85	\$ -	\$ -	
	KOSH ESTATES - STUDIES	\$ -	\$ -	\$ -	\$ -	\$ 67,176.00	\$ -	\$ -	
	ENG - RRFBS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 45,000.00	\$ 45,000.00	Per corridor plans
	CLASS & COMP STUDY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,000.00	\$ 30,000.00	2025 Study
	PARK RESTROOM REPAIR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,000.00	\$ 15,000.00	2025 Other Funding
ARPA EXPENDITURES TOTAL		\$ 248,440.82	\$ 136,569.77	\$ 157,000.00	\$ 185,492.10	\$ 377,394.30	\$ 125,000.00	\$ (32,000.00)	

SECTION X
2026-2030 CAPITAL IMPROVEMENTS
PROJECT PLAN

Section X – 2026-2030 Capital Improvements Project Plan

The City's Financial Stability Guide Book indicates that the CIP is comprised of all current and anticipated long-term capital needs of the City. The CIP is a comprehensive resource of the City's assets indicating useful life, entry price, and depreciable value. Projects are funded by a combination of levied funds, note proceeds, bond proceeds, grants, municipal capital lease financing, government loans, gifts, and operating funds. If a capital project is funded through debt, the term of the debt should not exceed the useful life of the project.

Generally speaking, a "capital" project, piece of equipment, or expenditure has a minimum cost of \$1,000 and a useful life of at least three years. The purchase and replacement of the City's computers, printers, and servers was previously done through individual Department requests. Staff created a computer replacement schedule as part of the CIP to eliminate the need for each Department to maintain their own schedule.

The 2026-2030 CIP Plan are included on the following pages:

Note that this is a fluid document, and approval of this Plan along with the 2025 Budget does not obligate the City Council to fund any or all of the projects included. It is simply a Plan to show the need for equipment, projects, and other large-scale programs that require funding outside of the City's regular operating budget. This document is organized by general fund category (i.e. General Government, Public Safety, etc.), Trusts, then Utilities and Airport.

SECTION X 2026 - 2030 CAPITAL IMPROVEMENTS PROJECT PLAN

City of Fort Atkinson 2026-2030 Capital Improvements Projects Plan Expenditure Detail

PROJECT LINE ITEM		2026*	2027	2028*	2029	2030*	PROJECT DESCRIPTION					
DEPARTMENT	PROJECT											
GENERAL GOVERNMENT												
ALL - GENERAL FUND	COMPUTER/SERVER REPLACEMENT	\$	27,000.00	\$	26,900.00	\$	32,400.00	\$	32,800.00	\$	28,000.00	Annual computer and server replacement removed from individual CIPs and placed here for all depts (see additional table)
CLERK/ TREASURER	REPLACEMENT OF BADGER BOOKS	\$	6,000.00	\$	-	\$	-	\$	-	\$	-	Replacing Badger Books as necessary
CITY MANAGER	STRATEGIC PLANNING	\$	50,000.00	\$	-	\$	-	\$	-	\$	-	Hire a consultant to engage the City Council, municipal staff, and the public in a strategic planning process to set mission, vission, and values for future. Proposed ARPA use.
CITY MANAGER	REBRANDING PROJECT	\$	75,000.00	\$	-	\$	-	\$	-	\$	-	As a follow up to strategic planning, hire a consultant to assist the City Council, municipal staff, and the public to use new mission and vission to develop a new municipal branding, logo, and entryway signage. Proposed ARPA use.
MUNICIPAL BUILDING	EXTERIOR RAMP REPAIRS	\$	20,000.00	\$	-	\$	-	\$	-	\$	-	Repair existing ramps for ADA compliance and Election polling place requirements.
MUNICIPAL BUILDING	PURCHASE A GENERATOR	\$	-	\$	65,000.00	\$	-	\$	-	\$	-	Purchasing a generator to back up the Municipal Building ensuring uninterrupted power supply during outages, maintaining essential functions and services for the community.
MUNICIPAL BUILDING	WINDOW LINTEL REPLACEMENT	\$	-	\$	-	\$	10,000.00	\$	-	\$	-	Replace seven window lintels on the second floor west side of the building due to rusting and sagging allowing for water penetration.
MUNICIPAL BUILDING	INSTALL ACCESS CONTROL SYSTEM	\$	-	\$	-	\$	10,000.00	\$	-	\$	-	Door control at 5 doors provided by new FOB system for security. Using same system as the new Public Works and Parks Facility.
MUNICIPAL BUILDING	EPOXY FLOOR COATING - GYM LOBBY	\$	-	\$	-	\$	-	\$	7,000.00	\$	-	Replace aging rubber floor tile with longer-term epoxy coat of concrete
MUNICIPAL BUILDING	CLERK'S OFFICE CARPET REPLACEMENT	\$	-	\$	-	\$	-	\$	4,000.00	\$	-	Last install in 2002. Foot traffic pattern visible; consider replacement with carpet tiles
MUNICIPAL BUILDING	REPLACE ROOF ZONE 4	\$	-	\$	-	\$	-	\$	-	\$	66,000.00	Zone 3 and 4 were projected to have 5-10 year life expectancy as of 2024.
SUBTOTAL - GENERAL GOVERNMENT		\$	178,000.00	\$	91,900.00	\$	52,400.00	\$	43,800.00	\$	94,000.00	

SECTION X 2026 - 2030 CAPITAL IMPROVEMENTS PROJECT PLAN

City of Fort Atkinson 2026-2030 Capital Improvements Projects Plan Expenditure Detail

PROJECT LINE ITEM		2026*	2027	2028*	2029	2030*	PROJECT DESCRIPTION
DEPARTMENT	PROJECT						
PUBLIC SAFETY							
POLICE DEPARTMENT	SQUAD CARS	\$ 69,000.00	\$ 70,000.00	\$ 130,000.00	\$ 68,000.00	\$ 150,000.00	2 squad replacements per year + changeover costs (1 squad in 2026, 2027, 2029); Costs have increased substantially for vehicles, graphics, and outfitting
POLICE DEPARTMENT	EMERGENCY BACK-UP GENERATOR	\$ 84,000.00	\$ -	\$ -	\$ -	\$ -	Replace emergency generator for Building.
POLICE DEPARTMENT	SQUAD/BODY VIDEO CAMERAS	\$ 34,500.00	\$ -	\$ -	\$ -	\$ -	One unit per marked squad (6 marked squads, 12 Body Cams)
POLICE DEPARTMENT	U.P.S. BATTERY REPLACEMENT	\$ -	\$ 4,000.00	\$ -	\$ -	\$ -	Battery replacement U.P.S. System (3 year Cycle) 2023 in Nov & 2027 in Jan
POLICE DEPARTMENT	HVAC/BOILER SYSTEM	\$ -	\$ 90,000.00	\$ -	\$ -	\$ -	Replace boiler system for building.
POLICE DEPARTMENT	BUILDING ROOF	\$ -	\$ -	\$ -	\$ 85,000.00	\$ -	Replace shingle and flat roof of building.
POLICE DEPARTMENT	AUTOMATED EXTERNAL DEFIBS	\$ -	\$ -	\$ -	\$ -	\$ 12,000.00	2030 - 7-9 year cycle.
FIRE/EMS DEPARTMENT	AMBULANCE 8158	\$ 378,948.00	\$ -	\$ -	\$ -	\$ -	Replacement of 22 yr old ambulance 8158. 2026 Borrowing, Payment 2027
FIRE/EMS DEPARTMENT	PATIENT COT	\$ 42,995.00	\$ -	\$ -	\$ -	\$ -	Patient cot and mounting equipment for new ambulance.
FIRE/EMS DEPARTMENT	STAIR CHAIR	\$ 9,090.00	\$ -	\$ -	\$ -	\$ -	Stair chair for new ambulance.
FIRE/EMS DEPARTMENT	EKG HEART MONITOR	\$ 55,000.00	\$ -	\$ -	\$ -	\$ -	Heart monitor for new ambulance.
FIRE/EMS DEPARTMENT	LUCAS CPR DEVICE	\$ 21,500.00	\$ -	\$ -	\$ -	\$ -	LUCAS CPR device for new ambulance.
FIRE/EMS DEPARTMENT	UTILITY VEHICLE 8185	\$ 70,000.00	\$ -	\$ -	\$ -	\$ -	Replacement of utility vehicle
FIRE/EMS DEPARTMENT	TURNOUT GEAR EXTRACTOR	\$ -	\$ 8,000.00	\$ -	\$ -	\$ -	Purchase of new turnout gear for PPE decontamination.
FIRE/EMS DEPARTMENT	ENGINE 8163	\$ -	\$ -	\$ 1,100,000.00	\$ -	\$ -	Replacement of engine
FIRE/EMS DEPARTMENT	COMMAND 8100	\$ -	\$ 70,000.00	\$ -	\$ -	\$ -	Replacement of 11 year old command vehicle.

SECTION X 2026 - 2030 CAPITAL IMPROVEMENTS PROJECT PLAN

**City of Fort Atkinson
2026-2030 Capital Improvements Projects Plan
Expenditure Detail**

PROJECT LINE ITEM		2026*	2027	2028*	2029	2030*	PROJECT DESCRIPTION
DEPARTMENT	PROJECT						
PUBLIC SAFETY (CONTINUED)							
FIRE/EMS DEPARTMENT	SCBA	\$ -		\$ -	\$ 400,000.00	\$ -	Replacement of SCBA airpacks.
FIRE/EMS DEPARTMENT	SCBA COMPRESSOR	\$ -	\$ -	\$ -	\$ 60,000.00	\$ -	Replacement of CSCBA airpacks filling station.
BUILDING INSPECTOR/ZONING ADMINISTRATION	RECORD DIGITIZATION	\$ 15,000.00	\$ -	\$ -	\$ -	\$ -	Digitization of building records, building plans, permits.
ELECTRICAL	TRAFFIC CONTROLLERS	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	Upgrade to new traffic signal controller.
ELECTRICAL	BUCKET TRUCK	\$ 170,000.00	\$ -	\$ -	\$ -		Replace 1998 Truck
ELECTRICAL	SERVICE UTILITY TRUCK	\$ -	\$ 58,000.00	\$ -	\$ -		Replace 2008 one ton truck with 1/2 ton truck with side storage boxes.
SUBTOTAL - PUBLIC SAFETY		\$ 960,033.00	\$ 310,000.00	\$ 1,240,000.00	\$ 623,000.00	\$ 172,000.00	

SECTION X 2026 - 2030 CAPITAL IMPROVEMENTS PROJECT PLAN

**City of Fort Atkinson
2026-2030 Capital Improvements Projects Plan
Expenditure Detail**

PROJECT LINE ITEM		2026*	2027	2028*	2029	2030*	PROJECT DESCRIPTION
DEPARTMENT	PROJECT						
PUBLIC WORKS							
PUBLIC WORKS - OPERATIONS	F250 4X4 PICKUP TRUCK	\$ 55,000.00	\$ -	\$ -	\$ -	\$ -	Replace 21 year old 2003 F250 (Truck 25)
PUBLIC WORKS - OPERATIONS	CASE SKID STEER	\$ 40,000.00	\$ -	\$ -	\$ -	\$ -	Replace 6 year old Skid Steer (Fleet 35) (Trading 2018 unit Apprx \$25,000)
PUBLIC WORKS - OPERATIONS	SINGLE AXLE W/WING PLOW AND SALTER	\$ 230,000.00	\$ -	\$ -	\$ -	\$ -	Replace 23 year old Single Axle Plow Truck w/ Wing (Truck 12)
PUBLIC WORKS - OPERATIONS	F350 4X4 PICKUP TRUCK W	\$ 75,000.00		\$ -	\$ -	\$ -	Replace 16 year old 1 Ton (Truck 21) With Utility Bed
PUBLIC WORKS - OPERATIONS	CRAFTCO CRACK FILLER	\$ 50,000.00		\$ -	\$ -	\$ -	Replaces 15 year old Crack Fill Unit (Fleet 53A)
PUBLIC WORKS - OPERATIONS	SINGLE AXLE W/WING PLOW AND SALTER	\$ 230,000.00		\$ -	\$ -	\$ -	Replace 33 year old Wheel Loader (Fleet 40)
PUBLIC WORKS - OPERATIONS	WHEEL LOADER	\$ 175,000.00		\$ -	\$ -	\$ -	Replace 23 year old Tandem Axle Haul Truck (Truck 5)
PUBLIC WORKS - OPERATIONS	TANDOM AXLE HAUL TRUC	\$ -	\$ 250,000.00	\$ -	\$ -	\$ -	Replace 9 year old 1 Ton Dump (Truck 23)
PUBLIC WORKS - OPERATIONS	1 TON DUMP TRUCK	\$ -	\$ 85,000.00	\$ -	\$ -	\$ -	Replace Truck 24 year old Single Axle Plow Truck w/ Wing (Truck 6)
PUBLIC WORKS - OPERATIONS	SINGLE AXLE W/WING PLOW AND SALTER	\$ -	\$ 232,000.00	\$ -	\$ -	\$ -	Replace 15 year old Portable Air Compressor (Fleet 31)
PUBLIC WORKS - OPERATIONS	185CFM PORTABLE AIR COI	\$ -	\$ 40,000.00	\$ -	\$ -	\$ -	Replace 8 year old Alley Plow Truck (Truck 29)
PUBLIC WORKS - OPERATIONS	F350 4X4 PLOW W/SALTER	\$ -	\$ -	\$ 88,000.00	\$ -	\$ -	Replace 6 year old Skid Steer (Fleet 35)
PUBLIC WORKS - OPERATIONS	SKID STEER	\$ -	\$ -	\$ 30,000.00	\$ -	\$ -	Replace 19 year old Tandem Axle Haul Truck (Truck 2)
PUBLIC WORKS - OPERATIONS	TANDEM AXLE HAUL TRUCK	\$ -	\$ -	\$ 260,000.00	\$ -	\$ -	Replace 21 year old Tractor Backhoe (Fleet 39)

SECTION X 2026 - 2030 CAPITAL IMPROVEMENTS PROJECT PLAN

City of Fort Atkinson 2026-2030 Capital Improvements Projects Plan Expenditure Detail

PROJECT LINE ITEM		2026*	2027	2028*	2029	2030*	PROJECT DESCRIPTION
DEPARTMENT	PROJECT						
PUBLIC WORKS (CONTINUED)							
PUBLIC WORKS - OPERATIONS	CASE 580 SUPER M TRACTOR BACKHOE	\$ -	\$ -	\$ 145,000.00	\$ -	\$ -	Replace 9 year old Alley Plow Truck (Truck 29)
PUBLIC WORKS - OPERATIONS	F350 4x4 PICKUP TRUCK W VEE PLOW	\$ -	\$ -	\$ 78,000.00	\$ -	\$ -	Replace 30 year old Brush Chipper (Fleet 46A)
PUBLIC WORKS - OPERATIONS	BRUSH BANDIT BRUSH CHIPPER	\$ -	\$ -	\$ -	\$ 78,000.00	\$ -	Replaces 30-year old brush chipper (Fleet 46A)
PUBLIC WORKS OPERATIONS	SINGLE AXLE WITH WING PLOW AND SALTER	\$ -	\$ -	\$ -	\$ 235,000.00	\$ -	Replace Truck 18 year old Single Axle Plow Truck w/ Wing (Truck 4)
PUBLIC WORKS OPERATIONS	CASE SKID STEER		\$ -	\$ -	\$ -	\$ 60,000.00	Replaces 12 year old skid steer (Fleet 37)
PUBLIC WORKS OPERATIONS	SCAG ZERO TURN MOWER	\$ -	\$ -	\$ -	\$ -	\$ 23,000.00	Replaces 10 year old mower (Fleet 49)
PUBLIC WORKS STREETS AND SIDEWALKS	ANNUAL WATER MAIN REPLACEMENT PROGRAM - ROAD PORTION	\$ 935,000.00	\$ 715,000.00	\$ 1,500,000.00	\$ 992,000.00	\$ 621,220.00	Various roads that include the spun-cast main within the City. Asphalt is repaved and C&G replaced, sidewalk is added or in-filled when the budget allows. 2025 work to include Memorial Dr, McMillan St, Erick St, and portion of N 4th St.
PUBLIC WORKS STREETS AND SIDEWALKS	SOUTH MAIN STREET PEDESTRIAN PATH	\$ 75,000.00	\$ -	\$ -	\$ -	\$ -	Funded in part by a \$961K construction grant for Road/Path and Storm elements from WisDOT and \$200K from ARPA funds. Design funded wholly by the City. 2025 expenses are for design. 2026 for the net cost to Fund 5 after ARPA and Grant funding for the project.
PUBLIC WORKS STREETS AND SIDEWALKS	BANKER ROAD RELOCATION	\$ 300,000.00	\$ -	\$ -	\$ -	\$ -	Design to occur in 2025, paid in full by City. Construction funded in part of by a \$1.4M WisDOT grant - portion shown here is City's responsibility following the grant, which will be borrowed. Preliminary estimate.

SECTION X 2026 - 2030 CAPITAL IMPROVEMENTS PROJECT PLAN

City of Fort Atkinson 2026-2030 Capital Improvements Projects Plan Expenditure Detail

PROJECT LINE ITEM		2026*	2027	2028*	2029	2030*	PROJECT DESCRIPTION
DEPARTMENT	PROJECT						
PUBLIC WORKS (CONTINUED)							
PUBLIC WORKS STREETS AND SIDEWALKS	ANNUAL STREET REHABILITATION PROGRAM	\$ -	\$ -	\$ 300,000.00	\$ -	\$ 300,000.00	Road rehabilitation in areas where we are not replacing water main. Includes mill and overlay work and pulverize and pave work. Half of the C&G repairs needed in this work can be charged to Stormwater Utility. For 2" Mill and overlay \$300K = 1.2 Miles. For pulverize and pave = 0.75 Miles. +/- 65 miles of roads in City. Placeholder for the work, can be moved up or later on the schedule depending on funding opportunities.
PUBLIC WORKS STREETS AND SIDEWALKS	SOUTH MAIN STREET ASPHALT REHABILITATION	\$ 50,000.00	\$ 633,000.00	\$ -	\$ -	\$ -	Funded in part by a WisDOT grant for \$710K (\$567K Fed / \$141k City), this project will rehab the road between Whitewater Ave and Rockwell Ave, including sidewalk ramp upgrades, C&G improvements and new pavement. Design will begin in late 2024 and continue into 2025. Construction Estimate based on preliminary grant application. Sunset 2030. Assumes Commonwealth grant is transferred in to the project. City portion shown.
PUBLIC WORKS STREETS AND SIDEWALKS	RIVERSIDE DRIVE RECONSTRUCTION	\$ 15,000.00	\$ -	\$ -	\$ -	\$ 300,000.00	State will pay for all storm, C&G, sidewalk and road improvements. They will NOT pay for any paths, water main replacement and sanitary sewer improvements. Estimate is for the City portion of paths, parking areas, and misc items not covered by the state. Design continues, begun in June 2020, the City has paid all of their \$50K commitment toward the design estimate. Another SMA is likely in 2025, thus the \$15K placeholder.
PUBLIC WORKS STREETS AND SIDEWALKS	INFILL SIDEWALK PROJECTS	\$ 150,000.00	\$ 200,000.00	\$ 200,000.00	\$ 200,000.00	\$ -	Placeholder for \$2.1M Grant (\$1.7 Fed / \$400K City)for sidewalk in-fill around Fort Atkinson Schools. Possible design to begin in Q1 2026. Construction over 3 years @ \$700k/yr with a 6/4/28 deadline for start, 6/30/30 deadline for finish. Only City share shown

SECTION X 2026 - 2030 CAPITAL IMPROVEMENTS PROJECT PLAN

**City of Fort Atkinson
2026-2030 Capital Improvements Projects Plan
Expenditure Detail**

PROJECT LINE ITEM		2026*	2027	2028*	2029	2030*	PROJECT DESCRIPTION
DEPARTMENT	PROJECT						
PUBLIC WORKS (CONTINUED)							
PUBLIC WORKS STREETS AND SIDEWALKS	JANESVILLE AVENUE AND MAIN STREET CORRIDOR PLANNING IMPLEMENTATION	\$ -	\$ -	\$ 250,000.00	\$ 250,000.00	\$ 250,000.00	2028 may begin implementation of planning efforts to be completed in early 2025 for the Main Street and Janesville Avenue corridors.
SUBTOTAL - PUBLIC WORKS		\$ 2,380,000.00	\$ 2,155,000.00	\$ 2,851,000.00	\$ 1,755,000.00	\$ 1,554,220.00	

SECTION X 2026 - 2030 CAPITAL IMPROVEMENTS PROJECT PLAN

City of Fort Atkinson 2026-2030 Capital Improvements Projects Plan Expenditure Detail

PROJECT LINE ITEM		2026*	2027	2028*	2029	2030*	PROJECT DESCRIPTION
DEPARTMENT	PROJECT						
CULTURE & RECREATION							
AQUATIC CENTER	POOL DECK FURNITURE	\$ 7,500.00	\$ -	\$ -	\$ -	\$ -	Replace 1/3 of plastic pool deck furniture. There are 100 chairs total. Replace 15 lounge chairs and 15 "dining" chairs every 3 years for a life span of 9-10 years
AQUATIC CENTER	CONCESSIONS BUILDING ENHANCEMENTS	\$ 15,000.00	\$ -	\$ -	\$ -	\$ -	36-year-old counters, fixtures, rolling doors, electrical upgrades as budget allows
AQUATIC CENTER	DIVING BOARD RECOATING	\$ -	\$ 9,000.00	\$ -	\$ -	\$ -	Current diving boards are stored out of elements off-season and should maintain structural integrity to be recoated once and then replaced. This follows a five-year repair/replacement schedule to maintain safety non-slip coating
AQUATIC CENTER	SHADE ENHANCEMENTS	\$ -	\$ 10,000.00	\$ -	\$ -	\$ -	Two large umbrella shades were removed in 2022 due to old age and damage. Proposed shade enhancements would create additional options for shade.
AQUATIC CENTER	POOL PAINTING	\$ -	\$ -	\$ 10,500.00	\$ -	\$ -	Five-year repainting schedule
AQUATIC CENTER	FACILITIES ASSESSMENT	\$ -	\$ -	\$ 9,000.00	\$ -	\$ -	Built in 1992 and has not seen any major upgrades since. Conduct an assessment of the existing facilities and potential redesign of the center.
AQUATIC CENTER	SAND FILTER REPLACEMENTS	\$ -	\$ -	\$ -	\$ 55,000.00	\$ -	Replace 2 sand filters from main pool, 20+ years old.
AQUATIC CENTER	PLAYGROUND REPLACEMENT	\$ -	\$ -	\$ -	\$ -	\$ 25,000.00	Combined with donors to replace 34 yr. old playground.
PARKS	TENNIS COURT RESURFACING (COURTS 5-8)	\$ 26,000.00	\$ -	\$ -	\$ -	\$ -	5-year maintenance schedule to fill cracks, level courts, and apply color coating on courts 5-8 at Rock River Park. Includes repainting of tennis and pickle ball court lines
PARKS	FORD F450 FLAT-BED TRUCK REPLACEMENT	\$ 50,000.00	\$ -	\$ -	\$ -	\$ -	Retiring a 1999 flat bed. Valuable vehicle for hauling (assuming \$4,000 in trade). Upgrade to F450 from F350 with flat-bed dump body to minimize overloading the trucks and maximize safety when hauling equipment and/or materials (salt/gravel).

SECTION X 2026 - 2030 CAPITAL IMPROVEMENTS PROJECT PLAN

**City of Fort Atkinson
2026-2030 Capital Improvements Projects Plan
Expenditure Detail**

PROJECT LINE ITEM		2026*	2027	2028*	2029	2030*	PROJECT DESCRIPTION
DEPARTMENT	PROJECT						
CULTURE & RECREATION (CONTINUED)							
PARKS	TENNIS COURT RESURFACING (COURTS 3&4)	\$ -	\$ 13,000.00	\$ -	\$ -	\$ -	5-year maintenance schedule to fill cracks, level courts, and apply color coating on courts 3 & 4 at Rock River Park with potential to remove courts 1 & 2. Includes repainting of tennis and pickle ball court lines
PARKS	FORD F250 PICK-UP TRUCK	\$ -	\$ 47,000.00	\$ -	\$ -	\$ -	Replace 2008 F250 (19 years old) due to rotted out running boards and tommy gate, and rear main seal leak.
PARKS	COMPREHENSIVE OUTDOOR RECREATION PLAN UPDATE (CORP)	\$ -	\$ 22,000.00	\$ -	\$ -	\$ -	Update to CORP every 5-7 years
PARKS	BARRIE PARK PLAYGROUND EQUIPMENT REPLACEMENT	\$ -	\$ -	\$ 35,000.00	\$ -		Replace oldest playground equipment in park system. Possibly increase footprint for ages 2-5 playground with engineered fiber woodchips. May require additional funds, donations.
PARKS	FORD F250 PICK-UP TRUCK	\$ -	\$ -	\$ 47,000.00	\$ -	\$ -	Replace 2012 F250 pickup truck (16 years old)
PARKS	REPLACE 3 ZERO-TURN MOWERS	\$ -	\$ -	\$ -	\$ 58,000.00	\$ -	Planned replacement schedule every 6 years; one for Rock River Park and two in other Parks. RRP mower includes a bagger for inside the fence at Aquatic Center
PARKS	INFIELD GROOMER	\$ -	\$ -	\$ -	\$ 21,000.00	\$ -	Replace 2004 ballfield groomer at Memorial Park
PARKS	BARRIER PARK FOUNTAIN/CONCRETE REPAIR	\$ -	\$ -	\$ -	\$ -	\$ 20,000.00	Replace concrete ring around decorative fountain due to large cracks. New issue: water pipe is craked leading to potential reconstruction.
PARKS	REPLACE UTV	\$ -	\$ -	\$ -	\$ -	\$ 36,000.00	Replace Gator Utility Vehicle 2005. Used in Rock River Park for daily work and Parks Dept Utility Vehicle used for general parks maintenance and winter snow removal.
RECREATION	TABLE AND CHAIR REPLACEMENT FOR RENTAL PROGRAM	\$ 3,500.00	\$ 3,500.00	\$ 3,500.00	\$ -	\$ -	2025: Replace 15 rental tables and 60 rental metal folding chairs (about 35% of inventory). Rented by public and used by many community civic groups. 2026 & 2027: Replace another 35%.

SECTION X 2026 - 2030 CAPITAL IMPROVEMENTS PROJECT PLAN

**City of Fort Atkinson
2026-2030 Capital Improvements Projects Plan
Expenditure Detail**

PROJECT LINE ITEM		2026*	2027	2028*	2029	2030*	PROJECT DESCRIPTION
DEPARTMENT	PROJECT						
CULTURE & RECREATION (CONTINUED)							
RECREATION	RECONFIGURATION OF RECREATION STORAGE AREAS	\$ -	\$ -	\$ -	\$ 3,000.00	\$ -	Review and reconfigure recreation storage areas at Municipal Building; may be done in conjunction with moving Electrical Dept to other facility.
RECREATION	REMODEL OF UPSTAIRS WAITING ROOM	\$ -	\$ -	\$ -	\$ -	\$ 6,000.00	Recarpet dance studio waiting room, repair and paint walls.
SENIOR CENTER	AC UNIT REPLACEMENT	\$ 11,000.00	\$ -	\$ -	\$ -	\$ -	Replacement recommended due to the age of both units. Center has 2 AC zones, both units 30+ years old.
SENIOR CENTER	EXERCISE EQUIPMENT REPLACEMENT	\$ -	\$ 3,000.00	\$ -	\$ -	\$ -	Replace reconditioned donated piece of commercial exercise equipment
SENIOR CENTER	SEALCOAT PARKING LOT	\$ -	\$ 3,000.00	\$ -	\$ -	\$ -	Crackfill/sealcoat and restripe parking lot - on 5-year schedule
SENIOR CENTER	ENT AND DINING ROOM FLOORING REPLACEMENT	\$ -	\$ -	\$ 6,000.00	\$ -	\$ -	Replace entertainment room, and dining room tile as budget allows
SENIOR CENTER	KITCHEN FLOORING REPLACEMENT	\$ -	\$ -	\$ -	\$ 5,500.00	\$ -	Replace kitchen tile.
SENIOR CENTER	REPLACE FURNACES	\$ -	\$ -	\$ -	\$ -	\$ 17,000.00	Furnaces were last replaced in 2009. Estimated lifespan 15-20 years.
SUBTOTAL - CULTURE & RECREATION		\$ 113,000.00	\$ 110,500.00	\$ 111,000.00	\$ 142,500.00	\$ 104,000.00	

SECTION X 2026 - 2030 CAPITAL IMPROVEMENTS PROJECT PLAN

**City of Fort Atkinson
2026-2030 Capital Improvements Projects Plan
Expenditure Detail**

PROJECT LINE ITEM		2026*	2027	2028*	2029	2030*	PROJECT DESCRIPTION
DEPARTMENT	PROJECT						
MUSEUM TRUST							
MUSEUM	BUILDING FACILITY ASSESSMENT	\$ 10,000.00	\$ -	\$ -	\$ -	\$ -	Building assessment to evaluate the structures, mechanicals and necessary enhancements.
MUSEUM	REPAINT EXTERIOR BUILDING TRIM	\$ -	\$ 8,000.00	\$ -	\$ -	\$ -	Repaint museum trim along rooflines
MUSEUM	RE-ROOF SECTIONS OF THE BUILDING	\$ -	\$ -	\$ 30,000.00	\$ -	\$ -	Re-roof 1980s section of building roof
MUSEUM	BATHROOM ACCESSIBILITY PROJECT	\$ -	\$ -	\$ -	\$ 7,000.00	\$ -	Examine possibility of adding automatic door openers to the men and women's restrooms.
SUBTOTAL - MUSEUM TRUST		\$ 10,000.00	\$ 8,000.00	\$ 30,000.00	\$ 7,000.00	\$ -	
LIBRARY TRUST							
LIBRARY - TRUST	COMPUTER REPLACEMENT	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	Staff and patron computer replacement
LIBRARY - TRUST	SORTING MACHINE REPLACEMENT/REPAIR	\$ 150,000.00	\$ -	\$ -	\$ -	\$ -	Replacement of sorting machine for checking/sorting of library materials.
LIBRARY - TRUST	CARPET/FLOORING REPLACEMENT	\$ 4,000.00	\$ -	\$ -	\$ -	\$ -	Potential carpet replacement/repair
LIBRARY - TRUST	PUBLIC FURNITURE REPLACEMENT	\$ 7,000.00	\$ -	\$ -	\$ -	\$ -	Replacing of againg furniture
LIBRARY - TRUST	FACILITIES ASSESSMENT	\$ 10,000.00	\$ -	\$ -	\$ -	\$ -	Have a building assessment completed of the library facility in partnership and in coordination with the Hoard Historical Museum using a combined RFP.
LIBRARY - TRUST	REPAIR EXTERIOR WOOD TRIM	\$ -	\$ 10,000.00	\$ -	\$ -	\$ -	Trim new the roof is getting soft and needs replacement.
LIBRARY - TRUST	SELF CHECKOUT MACHINE	\$ -	\$ -	\$ 10,000.00	\$ -	\$ -	Last replaced in 2020.
LIBRARY - TRUST	AWE EARLY LITERACY COMPUTERS	\$ -	\$ -	\$ -	\$ 8,000.00	\$ -	Replace two cmputers in children's area. Last replaced 2022/2023.
SUBTOTAL - LIBRARY TRUST		\$ 176,000.00	\$ 15,000.00	\$ 15,000.00	\$ 13,000.00	\$ 5,000.00	

SECTION X 2026 - 2030 CAPITAL IMPROVEMENTS PROJECT PLAN

**City of Fort Atkinson
2026-2030 Capital Improvements Projects Plan
Expenditure Detail**

PROJECT LINE ITEM		2026*	2027	2028*	2029	2030*	PROJECT DESCRIPTION
DEPARTMENT	PROJECT						
WASTEWATER UTILITY							
WASTEWATER UTILITY	LIFT STATION CONTROLS AND TELEMETRY UPDATES	\$ 350,000.00	\$ -	\$ -	\$ -	\$ -	Life station telemetry and control cabinet replacements.
WASTEWATER UTILITY	EVALUATION AND RIGHT OF WAY CLEANING	\$ 30,000.00	\$ -	\$ -	\$ -	\$ -	Evaluation of 1974 era concrete effluent pumping.
WASTEWATER UTILITY	LIFT STATION EVALUATION	\$ 30,000.00	\$ -	\$ -	\$ -	\$ -	Evaluation and design of replacement concrete top and hatches at the Lift Station
WASTEWATER UTILITY	THICKENER/CENTRIFUGE FEED PUMP	\$ -	\$ 40,000.00	\$ -	\$ -	\$ -	Replacement of 1992 thickener/centrifuge backup feed pump
WASTEWATER UTILITY	UTILITY VEHICLE REPLACEMENT	\$ -	\$ 65,000.00	\$ 65,000.00	\$ -	\$ -	Replacement of Truck #72, #71.
WASTEWATER UTILITY	PLANT PAVING	\$ -	\$ 600,000.00	\$ -	\$ -	\$ -	Replacement of the original plant paving from 1992
WASTEWATER UTILITY	BUILDINGS #35,55,65,80,90 ROOF REPLACEMENT	\$ -	\$ -	\$ 20,000.00	\$ 20,000.00	\$ -	Replacement of 1993 membrane and shingle roof system.
WASTEWATER UTILITY	REPLACEMENT OF HVAC SYSTEM AIR CONDITIONER	\$ -	\$ -	\$ 120,000.00	\$ -	\$ -	Replace building #10 air conditioning system.
WASTEWATER UTILITY	REPLACEMENT OF 1992 RAS PUMPS	\$ -	\$ -	\$ -	\$ 100,000.00	\$ -	Replace return activated sludge pumps and piping from 1992.
WASTEWATER UTILITY	REPLACEMENT OF 1992 WASHWATER PUMPS	\$ -	\$ -	\$ -	\$ -	\$ 100,000.00	Replace washwater pumps from 1992.
WASTEWATER UTILITY	RECYCLE PUMPS #10	\$ -	\$ -	\$ -	\$ -	\$ 60,000.00	Replacement of 1992 recycling pumps.

SECTION X 2026 - 2030 CAPITAL IMPROVEMENTS PROJECT PLAN

**City of Fort Atkinson
2026-2030 Capital Improvements Projects Plan
Expenditure Detail**

PROJECT LINE ITEM		2026*	2027	2028*	2029	2030*	PROJECT DESCRIPTION				
DEPARTMENT	PROJECT										
WASTEWATER UTILITY (CONTINUED)											
WASTEWATER UTILITY	ANNUAL COLLECTION SYSTEM IMPROVEMENTS	\$	450,000.00	\$	450,000.00	\$	450,000.00	\$	450,000.00	Budgeted funds to establish a sewer lining and manhole rehab program. Funds also cover repairs necessary during water main replacement work that cannot be improved by lining.	
WASTEWATER UTILITY	BANKER ROAD RELOCATION	\$	250,000.00	\$	-	\$	-	\$	-	Construction of wastewater component of the relocation of Banker Road. Assums wastewater will need to be installed for approx 700 N of Campus Drive	
WASTEWATER UTILITY	RIVERSIDE DRIVE RECONSTRUCTION	\$	5,000.00	\$	-	\$	-	\$	-	Design of wastewater-related components of Riverside Drive (Hwy 106) reconstruction in 2026; Placeholder for sanitary work associated with reconstruction project in 2030 by DOT.	
SUBTOTAL - WASTEWATER UTILITY		\$	1,115,000.00	\$	1,155,000.00	\$	655,000.00	\$	570,000.00	\$	1,810,000.00

SECTION X 2026 - 2030 CAPITAL IMPROVEMENTS PROJECT PLAN

City of Fort Atkinson 2026-2030 Capital Improvements Projects Plan Expenditure Detail

PROJECT LINE ITEM		2026*	2027	2028*	2029	2030*	PROJECT DESCRIPTION
DEPARTMENT	PROJECT						
WATER UTILITY							
WATER UTILITY	SCADA COMPUTER UPGRADE	\$ 43,000.00	\$ -	\$ -	\$ -	\$ -	2019 Last upgrade/security upgrades
WATER UTILITY	5/8" WATER METERS	\$ 45,000.00	\$ 45,000.00	\$ 45,000.00	\$ 45,000.00	\$ 45,000.00	Yearly replacements per PSC.
WATER UTILITY	1-12" WATER METERS	\$ 38,000.00	\$ 38,000.00	\$ 38,000.00	\$ 38,000.00	\$ 38,000.00	Standard capital outlay; industrial, commercial meters, and well meters
WATER UTILITY	TRANSFERS, SWITCHES, GENERATOR	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	\$ -	\$ -	Switches at four locations.
WATER UTILITY	GENERATOR WELL	\$ 185,000.00	\$ 185,000.00	\$ 185,000.00	\$ -	\$ -	Critical backup power at wells 3,5,6,7
WATER UTILITY	WELL REHABILITATION	\$ 50,000.00	\$ -	\$ -	\$ -	\$ -	Well #6 in 2024 and Well #7 in 2026. Well #6 was last rehabbed in 2010 and #7 was rehabbed in 2014
WATER UTILITY	TRUCKS	\$ 50,000.00	\$ -	\$ 65,000.00	\$ -	\$ 60,000.00	Continuation of vehicle upgrades.
WATER UTILITY	WELL SECURITY	\$ 3,500.00	\$ 3,500.00	\$ -	\$ -	\$ -	Install tinting and metal bars to windows, and metal doors on all the wells per the DNR. Also, install security cameras.
WATER UTILITY	FENCE AROUND TOWERS	\$ 15,000.00	\$ -	\$ -	\$ -	\$ -	Install fencing around each of the towers for added security.
WATER UTILITY	LAWN MOWER	\$ -	\$ 15,000.00	\$ -	\$ -	\$ -	Replace 2017 Toro Zero Turn Lawn Mower
WATER UTILITY	ELEVATED TANK MIXING	\$ -	\$ 80,000.00	\$ -	\$ -	\$ -	Provide elevated tank freeze protection and maintain better water quality.
WATER UTILITY	PAINT RESERVOIR	\$ -	\$ 5,000.00	\$ -	\$ -	\$ -	Paint Jones Reservoir
WATER UTILITY	LEAD SERVICE LINE REPAIR	\$ -	\$ 500,000.00	\$ 500,000.00	\$ 500,000.00	\$ -	Start a cityside lead replacement program.
WATER UTILITY	S MAIN STREET PED PATH	\$ 640,000.00	\$ -	\$ -	\$ -	\$ -	WisDOT grant does not pay for water main portion of the project. Design funded wholly by the City. City's portion for design in 2025 and construction in 2026.Includes main replacement and associated service coupling and hydrant relocation between Rockwell and Sunset Ave.

SECTION X 2026 - 2030 CAPITAL IMPROVEMENTS PROJECT PLAN

**City of Fort Atkinson
2026-2030 Capital Improvements Projects Plan
Expenditure Detail**

PROJECT LINE ITEM		2026*	2027	2028*	2029	2030*	PROJECT DESCRIPTION
DEPARTMENT	PROJECT						
WATER UTILITY (CONTINUED)							
WATER UTILITY	BANKER ROAD RELOCATION	\$ 868,000.00	\$ -	\$ -	\$ -	\$ -	Design to occur in 2025, paid in full by City. Construction funded in part of by a \$1.4M WisDOT grant - for road and storm elements only. Water estimate is preliminary based on LF and unit costs. Will require large transmission main. 2025 Costs are for water portion of the design. 2026 is for construction portion. Funding to be provided by expected borrowing.
WATER UTILITY	RIVERSIDE DR RECONSTRUCTION	\$ 30,000.00	\$ -	\$ -	\$ -	\$ 1,400,000.00	Water portion of the Riverside Drive project from Robert St to Sinnissippi. Approx 4000 LF main. Design contract awarded to Graf, awaiting WisDOT design team.
WATER UTILITY	ELEVATED STORAGE TANK - BANKER ROAD	\$ -	\$ -	\$ 4,800,000.00	\$ -	\$ -	Placeholder for planned elevator storage tank in the are of Banker Rd to meet pressure requirements and above ground storage. TID funding expected.
WATER UTILITY	HYDRANTS AND SERVICES	\$ 294,000.00	\$ 225,000.00	\$ 471,000.00	\$ 312,000.00	\$ 196,000.00	Replace services and hydrants that coincide with the installation of new main.
WATER UTILITY	MAIN REPLACEMENT	\$ 784,000.00	\$ 600,000.00	\$ 1,256,000.00	\$ 832,731.00	\$ 521,220.00	Replace approximately 1% of water main each year. Funded through utility customers for annual water main replacement.
SUBTOTAL - WATER UTILITY		\$ 3,075,500.00	\$ 1,726,500.00	\$ 7,390,000.00	\$ 1,727,731.00	\$ 2,260,220.00	

SECTION X 2026 - 2030 CAPITAL IMPROVEMENTS PROJECT PLAN

**City of Fort Atkinson
2026-2030 Capital Improvements Projects Plan
Expenditure Detail**

PROJECT LINE ITEM		2026*	2027	2028*	2029	2030*	PROJECT DESCRIPTION					
DEPARTMENT	PROJECT											
STORMWATER UTILITY												
STORMWATER UTILITY	ANNUAL WATER MAIN REPLACEMENT PROGRAM	\$	245,000.00	\$	188,000.00	\$	393,000.00	\$	261,000.00	\$	163,130.00	Annual water main/road improvements that include varying levels of stormwater replacement or installation of new facilities to better manage water.
STORMWATER UTILITY	KLEMENT STREET STORM IMPROVEMENTS	\$	-	\$	260,000.00	\$	-	\$	-	\$	-	Addition of C&G and storm pipe to convey runoff along Klement St near OSI.
STORMWATER UTILITY	S MAIN STREET PED PATH	\$	110,000.00	\$	-	\$	-	\$	-	\$	-	Funded in part by a \$961K construction grant for Road/Path and Storm elements from WisDOT. Design funded wholly by the City. Storm improvements along the east side of the street assoicated with road narrowing and fixing some existing drainage issues. City's portion for design in 2025 and construction in 2026shown after reduction for grant funding.
STORMWATER UTILITY	COLLECTION SYSTEM REPAIRS AND LINING	\$	100,000.00	\$	100,000.00	\$	100,000.00	\$	100,000.00	\$	100,000.00	General building for annual sinkholes and breaks that require fixing. Varies substantially.
STORMWATER UTILITY	BANKER ROAD RELOCATION	\$	70,000.00	\$	-	\$	-	\$	-	\$	-	WisDOT grant for \$1.4M which will pay for storm/road/sidewalk improvements. Cost estimate is very preliminary. Design to occur in 2025. Cost noted is the City's portion after the grant.
SUBTOTAL - STORMWATER UTILITY		\$	675,000.00	\$	548,000.00	\$	493,000.00	\$	361,000.00	\$	263,130.00	

SECTION X 2026 - 2030 CAPITAL IMPROVEMENTS PROJECT PLAN

**City of Fort Atkinson
2026-2030 Capital Improvements Projects Plan
Expenditure Detail**

PROJECT LINE ITEM		2026*	2027	2028*	2029	2030*	PROJECT DESCRIPTION
DEPARTMENT	PROJECT						
AIRPORT**							
AIRPORT	AIRPORT MASTER PLAN	\$ 5,000.00	\$ -	\$ -	\$ -	\$ -	Master Plan for the Airport due to be complete in 2025. Cost to City will be paid with CARES act funding.
AIRPORT	RUNWAY/TAXIWAY LIGHTING	\$ 28,000.00	\$ -	\$ -	\$ -	\$ -	Runway and Taxi Lighting Elements to be replaced and upgraded
AIRPORT	NAVAIDS/BEACONS	\$ 10,000.00	\$ -	\$ -	\$ -	\$ -	Navigation Aids and Rotating Beacon Elements to be replaced and upgraded
AIRPORT	LAND ACQUISITION	\$ -	\$ 20,000.00	\$ 50,000.00	\$ -	\$ -	For runway expansion if necessary
AIRPORT	TERMINAL BUILDING	\$ -	\$ 10,000.00	\$ -	\$ 34,600.00	\$ -	Design in '27, build in '29
AIRPORT	BARN ROOF REPAIR	\$ 30,000.00	\$ -	\$ -	\$ -	\$ -	The barn roof on the airport grounds has a whole in the roof, which needs to be fixed. It is unclear if funding will be available from CARES or other funds.
SUBTOTAL - AIRPORT		\$ 73,000.00	\$ 30,000.00	\$ 50,000.00	\$ 34,600.00	\$ -	
2026-2030 CIP EXPENDITURES TOTAL ALL		\$ 8,755,533	\$ 6,149,900	\$ 12,887,400	\$ 5,277,631	\$ 6,262,570	

*Denotes expected borrowing

**Note that 2026-2030 Airport projects and funding amounts are placeholders. These projects are dependent on federal or state funding, the availability of a local match, and the capacity for local project management

SECTION Y
2025-2033 COMPUTER REPLACEMENT
SCHEDULE

Section 23 – 2025-2033 Computer Replacement Schedule

The 2025-2033 Computer Replacement Schedule is included on the following pages. The document outlines the Department, the project, the year, and the funding source of computer and server replacement. Staff uses this schedule to prioritize the replacement of technology used by City staff and the public at various City facilities.

SECTION Y - 2025-2033 COMPUTER REPLACEMENT SCHEDULE

SECTION Y - 2025-2033 COMPUTER REPLACEMENT SCHEDULE

Capital Improvements Projects Plan

Computer Replacement Schedule (2025-2033)

PROJECT LINE ITEM		2025	2026	2027	2028	2029	2030	2031	2032	2033
DEPARTMENT	PROJECT									
Municipal Court	Computers	\$ -	\$ -	\$ 1,700.00	\$ -	\$ 1,700.00	\$ -	\$ -	\$ -	\$ 1,700.00
City Council	Laptops (5)	\$ -	\$ 1,700.00	\$ 1,700.00	\$ 1,700.00	\$ 1,700.00	\$ 1,700.00	\$ 1,700.00	\$ 1,700.00	\$ 1,700.00
Manager	Laptops (2)	\$ 1,800.00	\$ -	\$ -	\$ -	\$ -	\$ 1,700.00	\$ 1,700.00	\$ 1,700.00	\$ -
Clerk/Treasurer	Server	\$ -	\$ -	\$ -	\$ 3,000.00	\$ -	\$ -	\$ -	\$ -	\$ -
Clerk/Treasurer	Laptops (4)	\$ 1,800.00	\$ 1,700.00	\$ 1,700.00	\$ -	\$ -	\$ 1,700.00	\$ 1,700.00	\$ 1,700.00	\$ -
Police Department	Computers	\$ 3,000.00	\$ 3,000.00	\$ 3,600.00	\$ 3,600.00	\$ 3,600.00	\$ 3,600.00	\$ 3,600.00	\$ 3,600.00	\$ 3,600.00
Police Department	Server	\$ -	\$ -	\$ -	\$ 3,000.00	\$ -	\$ -	\$ -	\$ -	\$ -
Fire Department	Computers	\$ 1,800.00	\$ -	\$ 1,700.00	\$ -	\$ 1,700.00	\$ -	\$ -	\$ -	\$ 1,700.00
Building Inspector	Computer	\$ -	\$ 1,700.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Electrical	Computer	\$ -	\$ -	\$ 1,700.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public Works -										
Operations	Computers	\$ 1,800.00	\$ 1,700.00	\$ 1,700.00	\$ 1,700.00	\$ 1,700.00	\$ 1,700.00	\$ 1,700.00	\$ 1,700.00	\$ 1,700.00
Engineering	Laptop		\$ -	\$ 1,700.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Library	Computers	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
Library	Server	\$ -	\$ -	\$ -	\$ -	\$ 9,000.00	\$ -	\$ -	\$ -	\$ 9,000.00
Museum	Computers	\$ 1,800.00	\$ 1,700.00	\$ 1,700.00	\$ 1,700.00	\$ 1,700.00	\$ 1,700.00	\$ 1,700.00	\$ 1,700.00	\$ 1,700.00
Museum - Server	Server	\$ -	\$ 2,400.00	\$ -	\$ -	\$ -	\$ 2,800.00	\$ 2,800.00	\$ -	\$ -
Senior Center	Computers	\$ -	\$ 3,400.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Senior Center	Computers-Guests	\$ 1,800.00	\$ -	\$ -	\$ -	\$ 1,700.00	\$ -	\$ -	\$ -	\$ 1,700.00
Parks	Computers	\$ 1,800.00	\$ -	\$ -	\$ -	\$ -	\$ 1,700.00	\$ 1,700.00	\$ 1,700.00	\$ -
Recreation	Computers	\$ -	\$ -	\$ 1,700.00	\$ -	\$ -	\$ 1,700.00	\$ 1,700.00	\$ 1,700.00	\$ -
Recreation	Printer - Color	\$ -	\$ -	\$ -	\$ 2,000.00	\$ -	\$ -	\$ -	\$ -	\$ -
Wastewater Utility	Computers	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00
Wastewater Utility	Server	\$ -	\$ -	\$ -	\$ 3,000.00	\$ -	\$ -	\$ -	\$ -	\$ -
Water Utility	Computers	\$ -	\$ 1,700.00	\$ -	\$ 1,700.00	\$ -	\$ 1,700.00	\$ -	\$ -	\$ -
Water Utility	Server	\$ -	\$ -	\$ -	\$ 3,000.00	\$ -	\$ -	\$ -	\$ -	\$ -
Total Annual Cost:		\$ 23,600.00	\$ 27,000.00	\$ 26,900.00	\$ 32,400.00	\$ 30,800.00	\$ 28,000.00	\$ 26,300.00	\$ 23,500.00	\$ 30,800.00

FUND TYPE BREAK DOWN

General Fund	\$ 15,600.00	\$ 14,900.00	\$ 18,900.00	\$ 16,700.00	\$ 13,800.00	\$ 15,500.00	\$ 15,500.00	\$ 15,500.00	\$ 13,800.00
Utility Funds	\$ 3,000.00	\$ 4,700.00	\$ 3,000.00	\$ 10,700.00	\$ 3,000.00	\$ 4,700.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00
Trust Funds	\$ 5,000.00	\$ 7,400.00	\$ 5,000.00	\$ 5,000.00	\$ 14,000.00	\$ 7,800.00	\$ 7,800.00	\$ 5,000.00	\$ 14,000.00
Total Annual Cost:	\$ 23,600.00	\$ 27,000.00	\$ 26,900.00	\$ 32,400.00	\$ 30,800.00	\$ 28,000.00	\$ 26,300.00	\$ 23,500.00	\$ 30,800.00

Qty.	Replacement Cycle	Notes
1	5 year replacement	New laptop 2021, ARPA
5	5 year replacement	Initial purchase 2023, ARPA
2	5 year replacement	2 laptops in 2021 (ARPA and Manager supplies)
1	5 year server replacement	Clerk/Treasurer, Wastewater and Water Server
4	5 year replacement	2 laptops 2021, ARPA.
	2-3 years	Continual schedule to replace oldest, rotate and retain
2	5 year server replacement	
4	6 year server replacement	Continual schedule to replace oldest, rotate and retain
1	5 year replacement	Desktop in 2021
1	5 year replacement	2017 last purchase
5	5 year replacement	Super laptop 2020, Super desktop 2018, Mechanic 2020, Admin 2019, Foreman 2018
2	5 year replacement	Engineer 2020, Assnt Engineer 2018
40	5 year replacement	Trust Funds
1	5 year server replacement	Trust Funds
	4 year replacement	Trust Funds
1	4 year server replacement	Trust Funds
4	5 year replacement	Director and Assistant Computer
4	5 year replacement	Continual schedule to replace oldest, rotate and retain
1	5 year replacement	Computer 2020 R2R funds
3	5 year replacement	2020 R2R
1	5 year replacement	
	5 year replacement	Continual schedule to replace oldest, rotate and retain
	5 year server replacement	
4	5 year replacement	Continual schedule to replace oldest, rotate and retain
	5 year server replacement	Clerk/Treasurer, Wastewater and Water Server

SECTION Z
APPROVAL RESOLUTIONS &
2025 FEE RESOLUTION

RESOLUTION NO. 1424

**A RESOLUTION ADOPTING THE 2025 ANNUAL BUDGET
AND SETTING THE PROPERTY TAX LEVY FOR THE
CITY OF FORT ATKINSON, JEFFERSON COUNTY, WISCONSIN**

WHEREAS, the City of Fort Atkinson City Council has reviewed the 2025 Proposed Budget prepared by City Staff and has authorized publication of the summary budget; and

WHEREAS, a Public Hearing on the 2025 budget was held on November 7, 2024, following proper notice in accordance with §65.90 Wis. Stats.; and

WHEREAS, it is necessary to levy property taxes in the amount of \$9,710,108.88 for City purposes, including the Tax Incremental Finance Districts, upon all taxable property within the City of Fort Atkinson as returned by the Assessor in the year 2024 for the uses and purposes set forth in said budget; and

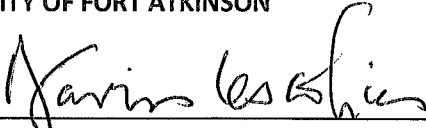
WHEREAS, the necessary levy of \$9,710,108.88 represents a \$409,482 (4.40%) increase over the 2023 levy (TID in).

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Fort Atkinson, Jefferson County, Wisconsin, that:

1. Budgeted revenue estimates and expenditure appropriations for the year 2025 for the City of Fort Atkinson are hereby adopted per the attached summary and as set forth in the budget document.
2. The property tax levy required to finance the City's 2025 budget is \$9,710,108.88 (including TIDs), and the tax rate is established at \$7.46 per thousand dollars of assessed property value, based on the total assessed value of \$1,302,076,400.

Adopted and effective this 19th day of November 2024.

CITY OF FORT ATKINSON


Davin Lescohier, President

ATTEST:


Michelle Ebbert, City Clerk/Treasurer/Finance Director

2025 City of Fort Atkinson Budget Summary				
		2024 Adopted Budget	2025 Proposed Budget	Percent Change
GENERAL REVENUES				
	General Property Taxes	\$ 6,052,414	\$ 5,998,474	-0.89%
	Other Taxes	\$ 350,150	\$ 340,150	-2.86%
	Intergovernmental Revenues	\$ 2,222,572	\$ 2,413,802	8.60%
	Regulation and Compliance Revenues	\$ 452,100	\$ 511,500	13.14%
	Public Charges for Service Revenues	\$ 682,579	\$ 696,744	2.08%
	Public Improvement	\$ -	\$ -	0.00%
	General Revenues	\$ -	\$ -	0.00%
	Commercial Revenues	\$ 150,060	\$ 531,830	254.41%
	Other Financing Sources	\$ 160,525	\$ -	0.00%
Total General Revenues		\$ 10,070,400	\$ 10,492,499	4.19%
GENERAL FUND EXPENDITURES				
	General Government	\$ 957,734	\$ 974,244	1.72%
	Public Safety	\$ 4,758,325	\$ 5,019,641	5.49%
	Health and Social Services	\$ 33,000	\$ 34,000	3.03%
	Public Works	\$ 2,428,941	\$ 2,507,609	3.24%
	Culture and Recreation	\$ 1,627,315	\$ 1,644,735	1.07%
	Conservation and Development	\$ 225,085	\$ 256,270	13.85%
	Public Service Enterprises	\$ 40,000	\$ 56,000	40.00%
Total General Fund Allocations		\$ 10,070,400	\$ 10,492,499	4.19%
PROPERTY TAX LEVY		2024	2025	
	General Property Taxes	\$ 6,052,414	\$ 5,998,474	-0.89%
	Debt Service Fund	\$ 1,397,791	\$ 1,823,441	30.45%
	Transportation Fund	\$ 500,000	\$ 500,000	0.00%
	Dwight Foster Public Library Fund	\$ 616,000	\$ 624,000	1.30%
	Capital Improvement Project Budget	\$ 201,500	\$ 167,450	-16.90%
Total Levy Less TIDs		\$ 8,767,705	\$ 9,113,365	3.94%
	Klement Business Park - TID #6	\$ 50,990	\$ 48,264	-5.35%
	Downtown Economic Development - TID #7	\$ 153,570	\$ 136,951	-10.82%
	Northwest Corridor Development - TID #8	\$ 328,362	\$ 390,296	18.86%
	Northwest Overlay Development - TID #9	\$ -	\$ 7,733	NEW
	Northeast Blight Elimination - TID #10	\$ -	\$ 13,500	NEW
Total Levy Including TIDs		\$ 9,300,627	\$ 9,710,109	4.40%

RESOLUTION NO. 1425

A RESOLUTION CONFIRMING THE TOTAL LEVY FOR ALL TAXING JURISDICTIONS IN THE CITY OF FORT ATKINSON AND DETERMINING THE MILL RATE

WHEREAS, the City of Fort Atkinson City Council has approved by Resolution the required levy to support the 2025 Operating Budget of \$9,113,365 (TID out) and **\$9,710,109** (TID in); and

WHEREAS, Jefferson County has submitted a certified levy request of \$3,874,562.16 (TID out) for the 2025 fiscal year, and the City has determined the TID-in amount to be levied of **\$4,128,268.86** and

WHEREAS, the School District of Fort Atkinson (1883) has submitted a certified levy request of \$12,047,496.37 (TID out) for the 2024-2025 School Year, and the City has determined the TID-in amount to be levied of **\$12,836,367.64**; and

WHEREAS, Madison Area Technical College has submitted a certified levy request of \$843,507.40 (TID out) for the 2024-2025 Fiscal Year, and the City has determined the TID-in amount to be levied of **\$901,936.86**;

WHEREAS, the following tables summarize the total requested levy (TID in) and estimated Mill Rate based on the City's assessed value of \$1,302,076,400, without the School Levy Tax Credit:

TABLE 1: City of Fort Atkinson Tax Increment Calculation

City of Fort Atkinson TIDs	2024 DOR Full Value	Base Value	Increment Value	Value * Interim Tax Rate	
TID #6 Value	\$ 8,207,900.00	\$ 1,135,400.00	\$ 7,072,500.00	\$ 137,070.44	FUND 12
TID #7 Value	\$ 31,307,800.00	\$ 11,239,400.00	\$ 20,068,400.00	\$ 388,940.88	FUND 13
TID #8 Value	\$ 84,729,700.00	\$ 27,537,000.00	\$ 57,192,700.00	\$ 1,108,438.11	FUND 14
TID #9 Value	\$ 24,822,800.00	\$ 23,689,600.00	\$ 1,133,200.00	\$ 21,962.28	FUND 23
TID #10 Value	\$ 25,729,900.00	\$ 23,751,700.00	\$ 1,978,200.00	\$ 38,339.02	FUND 24
			\$ 87,445,000.00	\$ 1,694,750.73	

TABLE 2: Taxing Jurisdictions Total Levy Comparison (2024-2023)

Taxing Jurisdiction	2024 General Purpose Tax Levy	TID Tax Increment	Total 2024 Levy	Total 2023 Levy	Levy Increase (Decrease)
State of Wisconsin	\$ -	\$ -	\$ -	\$ -	\$ -
Jefferson County	\$ 3,874,562.16	\$ 253,706.70	\$ 4,128,268.86	\$ 4,275,611.20	\$ (147,342.34)
FA School District	\$ 12,047,496.37	\$ 788,871.27	\$ 12,836,367.64	\$ 13,007,594.76	\$ (171,227.12)
Madison Area Tech College	\$ 846,507.40	\$ 55,429.46	\$ 901,936.86	\$ 895,041.69	\$ 6,895.18
City of Fort Atkinson	\$ 9,113,364.78	\$ 596,744.10	\$ 9,710,108.88	\$ 9,300,627.00	\$ 409,481.88
TOTAL	\$ 25,881,930.71	\$ 1,694,751.53	\$ 27,576,682.24	\$ 27,478,874.64	\$ 97,807.60

TABLE 3: City of Fort Atkinson Mill Rate Worksheet

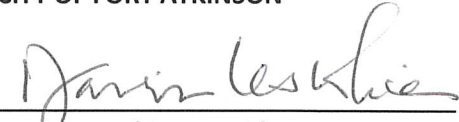
TAXING JURISDICTION	AMOUNT NEEDED (TID IN)	TAX BASE (ASSESSED VALUE)	MILL RATE	TAX RATE PER \$1,000 of ASSESSED VALUE
STATE OF WISCONSIN	0.00	1,302,076,400	0.000000000	\$ -
JEFFERSON COUNTY	4,128,268.68	1,302,076,400	0.003170527	\$ 3.17
FORT ATKINSON SCHOOL DISTRICT	12,836,367.64	1,302,076,400	0.009858383	\$ 9.86
MADISON AREA TECH COLLEGE	901,936.86	1,302,076,400	0.000692691	\$ 0.69
CITY OF FORT ATKINSON	9,710,108.88	1,302,076,400	0.007457403	\$ 7.46
TOTALS	27,576,682.06	1,302,076,400	0.021179005	\$ 21.18

NOW, THEREFORE, BE IT RESOLVED that the City Council of the City of Fort Atkinson, Jefferson County, Wisconsin, hereby approves and confirms the amounts to be appropriated to the taxing jurisdictions outlined in this document for the year ending December 31, 2025.

BE IT FURTHER RESOLVED that the City Clerk is hereby authorized and directed to spread against the total assessed valuation of property in the City of Fort Atkinson heretofore determined to total the amount of \$27,576,682.06 upon the General Tax Roll for 2024 a tax rate of \$21.18 per \$1,000 of assessed valuation, not including the School Levy Tax Credit.

Adopted and effective this 19th day of November 2024.

CITY OF FORT ATKINSON


Davin Leschier, President

ATTEST:


Michelle Ebbert, City Clerk/Treasurer/Finance Director

RESOLUTION NO. 1426
A RESOLUTION ESTABLISHING THE 2025 SCHEDULE OF FEES
FOR THE CITY OF FORT ATKINSON, JEFFERSON COUNTY

WHEREAS, the City of Fort Atkinson has the authority to establish reasonable fees for services provided or costs incurred in the administration of government; and

WHEREAS, the City has been moving toward the goal of removing fees from the Municipal Code of Ordinances and establishing them by City Council resolution; and

WHEREAS, establishing an annual Schedule of Fees will allow the City Council and staff to review fees annually in conjunction with the budget process; and

WHEREAS, the fees established below represents the City's fees as of January 1, 2025; and

WHEREAS, the City Council has determined that all of the fees set forth hereinafter are reasonable, equitable, and necessary to cover the costs of various services.

NOW, THEREFORE, BE IT RESOLVED, that the City Council of the City of Fort Atkinson hereby adopts and approved the Schedule of Fees as outlined below with an effective date of January 1, 2025.

2025 CITY OF FORT ATKINSON SCHEDULE OF FEES

TYPE OF LICENSE OR PERMIT	2025 FEE AMOUNT	UNIT/DURATION
ADMINISTRATIVE		
Bicycle, E-Bicycle, E-Scooter: New Non-expiring	\$5.00	Per Bicycle, E-Bicycle, E-Scooter
Bicycle, E-Bicycle, E-Scooter: Replacement Non-expiring	\$1.00	Per Bicycle, E-Bicycle, E-Scooter
Room Tax – Per Quarter	5%	Based on gross receipts
Room Tax – Penalty	10% of previous quarter	Per quarter
Private Well Permit	\$200.00	Per two-year permit
Special Event Permit	\$25.00	Per event + additional service charges
Vehicle Registration Fee	\$20.00	Per car per year (with registration)
ANIMAL		
Dog – Altered	\$10.00	Per dog per year
Dog – Unaltered	\$15.00	Per dog per year
Cat – Altered	\$10.00	Per cat per year

Cat – Unaltered	\$15.00	Per cat per year
Late Fee - After April 1 st	\$10.00	Per dog/cat
ALCOHOL		
Class “A” Beer –	\$100.00	Per year
“Class A” Liquor	\$500.00	Per year
Class “B” Beer	\$100.00	Per year
“Class B” Liquor	\$500.00	Per year
Reserve License	\$10,000.00	Initial application
“Class C” Wine	\$100.00	Per year
Temporary Class “B” Beer	\$10.00	Per event
Temporary “Class C” Wine	\$10.00	Per event
Temporary Beer and Wine	\$10.00	Per event
Publication: New	\$100.00	Per license
Publication: Renewal	\$30.00	Per renewal
Operator (2 year) July 1 st – June 30 th Even Years	\$30.00	Per 2 years
Operator (1 year) July 1 st – June 30 th Odd Years	\$15.00	Per 1 year
Provisional Operator	\$10.00	For 60 days
One per person		
Temporary Operator	\$10.00	For 1-10 consecutive days
One per person per year		
BUSINESS		
Cigarettes	\$100.00	Per year
Door-to-Door Direct Seller	\$50.00	Per year/person (max. 10 per business/year)
MOBILE MERCHANT		
Application Fee	\$25.00	Per application
Daily	\$5.00	Per day
Six Month	\$25.00	Per six months
Twelve Month	\$50.00	Per twelve months
BUILDING		
One and Two Family Residential		
Base Fee	\$35.00	\$60.00 min. fee per permit
New Constructions	\$0.25	Per square foot
One and Two Family Residential (Con’t)		
Addition/Alteration/Remodel	\$0.25	Per square foot
Kitchen Remodel	\$10.00	Per project
Plan Review	\$150.00	Per plan
Plan Review – Decks/Additions	\$25.00	Per project
UDC Stamp	\$40.00	Per structure
Erosion Control	\$100.00	Per project

Erosion Control – Addition with Foundation	\$25.00	Per Project
Occupancy	\$125.00	Per unit
Remodels, Repairs, or Alterations where area cannot be determined	\$5.00	Per \$1,000 of project value
Moving Principal Building	\$100.00	Per structure
Moving Accessory Building	\$50.00	Per structure
Raze	\$50.00	Per structure
Re-inspect	\$50.00	Per inspection
Early Start	\$75.00	Per project
Failure to call for required inspection	\$50.00	Failure to call for inspection charge
Renewal/Extension of existing permit	\$50.00	Per 3-month extension; limit 1/project
Reroofing, residing, window and exterior	\$25.00	Per project
Commercial / Industrial		
Base Fee	\$35.00	\$100.00 min. fee per permit
New Construction	\$0.30	Per square foot
Additions/Alterations	\$0.30	Per square foot
Remodels, Repairs, or Alterations where area cannot be determined	\$6.00	Per \$1,000 of project value; Min. \$150.00
Plan Review, not State approved	\$350.00	Per plan
Plan Review, State approved	\$150.00	Per plan
Erosion Control (new building)	\$0.05	Per SF of area disturbed; min. \$100
Erosion Control (addition)	\$0.05	Per SF of area disturbed; min. \$100
Commercial / Industrial (Con't)		
Occupancy	\$175.00	Per unit building, plus \$10.00 per unit
Moving Principal Building	\$250.00	Per structure
Moving Accessory Building	\$100.00	Per structure
Raze	\$100.00	Per structure
Re-inspect	\$100.00	Per inspection
Renewal/Extension of existing permit	\$100.00	Per 3-month extension; limit 2/project
Reroofing, residing, window and exterior	\$65.00	Per project
Early Start	\$75.00	Per project

Commercial Specialty (Cell Towers, Solar, Windmills, etc.)	\$10.00	Per \$1,000 of project cost
Electrical		
New Construction and Service Fees		
Base Fee	\$35.00	\$60.00 min. fee per permit
Residential addition/remodels	\$0.05	Per SF of project
Commercial addition/remodels	\$0.05	Per SF of project
New Cons up to 1000 sq ft	\$0.00	Base fee
New Cons 1001 to 2000 sq ft	\$0.00	Base fee
New Cons 2001 to 3000 sq ft	\$0.00	Base fee
New Cons 3001 sq ft and up	\$0.00	Base fee
Existing Structures		
Minimum Fee	\$35.00	\$60.00 min. fee per permit
0-100 Amp	\$45.00	Base fee
101-200 Amp	\$55.00	Base fee
201-400 Amp	\$65.00	Base fee
401-600 Amp	\$75.00	Base fee
600 Amp and up	\$75.00	Plus \$20/100 amps over 600
Feeder/Subfeeder	\$25.00	Base fee
Outlets/Fixtures	\$.75	Per outlet/fixture
Direct Wired	\$5.00	Per opening
220V	\$5.00	Per opening
Pole / Area Lighting and Signs	\$10.00	Per unit
Electric Heater	\$5.00	Per unit
Gas/Oil Heater	\$10.00	Per unit
Electrical (Con't)		
Exhaust Fan	\$5.00	Per unit
Air Conditioning	\$10.00	Per unit
Motors/Controllers	\$10.00	Per unit
Miscellaneous	\$10.00	Per unit
Back-up Generator	\$50.00	Per unit
Swimming Pool	\$25.00	Per unit
Plumbing		
Base Fee	\$35.00	\$60.00 min. fee per permit
New residential and additions/remodels	\$0.05	Per SF of project
New commercial and additions/remodels	\$0.05	Per SF of project
Per Fixture	\$6.00	Per fixture
Laterals	\$75.00	Per lateral

Grease Trap	\$50.00	Per new grease trap; \$100 per year without certified inspection
Misc. Specialty	\$30.00	Per unit
Heating, Venting, Air Conditioning (HVAC)		
Base Fee	\$35.00	\$60.00 min. fee per permit
New residential and additions/remodels	\$0.05	Per SF of project
New commercial and additions/remodels	\$0.05	Per SF of project
New Furnace	\$60.00	Per unit
New Air Conditioning	\$45.00	Per unit
Replace Furnace	\$35.00	Per unit
Replace Air Conditioning	\$35.00	Per unit
Air Handler	\$60.00	Per unit
Unit Heater	\$25.00	Per unit
Boiler	\$25.00	Per unit
Exhaust	\$25.00	Per unit
Fireplace	\$40.00	Per unit
Solid Fuel Stove	\$40.00	Per unit
Commercial Exhaust Hoods	\$50.00	Per unit
Roof Top Units	\$50.00	Per unit
Miscellaneous	\$25.00	Per unit
Miscellaneous Building Permits		
Base Fee	\$35.00	Per structure
Awnings	\$25.00	Per awning
Deck	\$0.25	Per square foot
Fence	\$0.00	Base fee plus zoning
Pool	\$35.00/\$100.00	Above ground/in ground
Signs	\$55.00	Per sign
Failure to obtain occupancy	\$250.00	Per parcel
Private Driveway	\$50.00	Per project (no base fee; no charge w/ ROW permit)
Foundation Repair	\$25.00	Per project
Erosion Control Bond	\$1,500.00	Bond, less any fees accrued by City for maintaining the site, returned when perennial cover of 70% is achieved
Zoning Review Fees		
Residential – New	\$100.00	Per project
Residential – Additions & Accessory Structures	\$50.00	Per project
Residential – Deck	\$25.00	Per project

Commercial – New	\$150.00	Per project
Commercial – Additions & Accessory Structures	\$100.00	Per project
Handicap Ramp – Temporary	\$50.00	Per project
Home Occupation Permit Fee	\$75.00	Per HO
Vacant Property Registration	\$0.00	Annually (0-1 years)
Zoning Fee	\$100.00	Annually (2-5 years)
	\$250.00	Annually (6-10 years)
	\$400.00	Annually (11+ years)
Zoning Letter	\$50.00	Per letter
EMERGENCY MEDICAL SERVICES (EMS) FEES		
Basic Life Support – Resident	\$1,500.00	Per response
BLS – Non City Resident	\$1,700.00	Per response
Advanced Life Support – Resident	\$1,700.00	Per response
ALS – Non City Resident	\$1,900.00	Per response
ALS2 – Resident	\$1,900.00	Per response
EMERGENCY MEDICAL SERVICES (EMS) FEES (Con't)		
ALS2 – Non City Resident	\$2,100.00	Per response
BLS On Scene Care – Resident	\$600.00	Per response
BLS On Scene Care – Non City Resident	\$800.00	Per response
ALS On Scene Care – Resident	\$1,000.00	Per response
ALS On Scene Care – Non City Resident	\$1,200.00	Per response
Lift Assist – Resident (after 5 th per calendar year)	\$300.00	Per lift assist after 5 per calendar year
Lift Assist – Non City Resident (after 5 th per calendar year)	\$500.00	Per lift assist after 5 per calendar year
Mileage – Resident	\$26.00	Per mile
Mileage – Non City Resident	\$26.00	Per mile
Facility Charge for Service	\$500.00	Per non-trauma-related lift assist or non-emergent transport; charged to facility
ENGINEERING FEES¹		
Commercial Erosion and Sediment Control Permit Review	\$150.00	Per project

¹ In addition to application fees, land use applicants shall bear all reasonable costs and expenses associated with third-party consultants necessary to review applications in any case where the City does not have the in-house expertise to perform such review (§15.10.32(7)(a)1.).

Right of Way Permit Review	\$50.00	Per request
Storm Water Permit Review	\$200.00	Per project
LAND USE APPLICATIONS²		
Conditional Use Permit Review	\$200.00	Per request
Parkland Dedication	769 sf 577 sf 307 sf	Per single/dup. Per multifam unit Per senior unit
Payment in Lieu of Parkland Dedication	\$741 \$556 \$296	Per single/dup. Per multifam unit Per senior unit
LAND USE APPLICATIONS³ (Con't)		
Park Impact Fees	\$1009 \$757 \$404	Per single/dup. Per multifam unit Per senior unit
Planned Unit Development Review	\$500.00	Per project (includes zoning change)
Plat Review	\$100.00 base plus \$10.00 per lot; Maximum \$500.00	Per lot or maximum fee
Certified Survey Review	\$100.00 base plus \$10.00 per lot; Maximum \$150.00	Per lot or maximum fee
Extraterritorial Certified Survey Map	\$10.00 per lot or \$100.00 max	Per lot or maximum fee
Sign Permit Review	\$75.00	Per sign
Site Plan Review	\$200.00	Per project
Special Area Design Review – Renovation Review	\$25.00	Per request
Special Area Design Review – Design Alteration Review	\$50.00	Per request
Special Area Design Review – Project Review	\$200.00	Per request
Temporary Use Permits	\$50.00	Per request
Variance	\$200.00	Per request
Zoning Ordinance Amendment	\$200.00	Per request
Zoning Map Amendment	\$200.00	Per request

² In addition to application fees, land use applicants shall bear all reasonable costs and expenses associated with third-party consultants necessary to review applications in any case where the City does not have the in-house expertise to perform such review (§15.10.32(7)(a)1.).

³ In addition to application fees, land use applicants shall bear all reasonable costs and expenses associated with third-party consultants necessary to review applications in any case where the City does not have the in-house expertise to perform such review (§15.10.32(7)(a)1.).

PARKS AND RECREATION FEES⁴		
Open Air Shelters	\$60.00 Deposit: \$50.00	Per day; deposit refundable
Clubhouse	\$225.00 Deposit: \$100.00	Per day; deposit refundable
PARKS AND RECREATION FEES⁵ (Con't)		
Rotary Pavilion	\$150.00 Deposit: \$50.00	Per day; deposit refundable
Table Rentals	\$4.50 per table	Per weekend
Chair Rentals	\$0.75 per chair	Per weekend
Aquatic Center Family Pass – Resident	\$100.00	Per Annual Pass
Aquatic Center Family Pass – Non Resident	\$115.00	Per Annual Pass
Aquatic Center Individual Pass – Resident	\$45.00	Per Annual Pass
Aquatic Center Individual Pass – Non Resident	\$55.00	Per Annual Pass
Aquatic Center Daily Admission – Child	\$3.50	Per Daily Pass
Aquatic Center Daily Admission – Adult	\$4.50	Per Daily Pass
Aquatic Center Pool Part Rental	\$175.00	Per hour (2 hour maximum)
Municipal Building Gym Rental – Birthday Parties	\$30.00	Per 2 hour maximum rental
Municipal Building Gym Rental – Open Gym Play	\$5.00	Per hour
Municipal Building Gym Rental – Special Events	\$50.00	Per day
PUBLIC WORKS – OPERATIONS FEES⁶		
Brush collection in excess of 15 minutes	\$270.00	Per hour - billed in 10 Min increments
Front End Loader (use by PW Staff)	\$65.00	Per hour – billed in 15 Min increments

⁴ The municipal building gym is not available for rent during Parks & Recreation sponsored programming. If there is a request to rent during Youth Center programming, there may be additional fees to relocate the Youth Center. Please see the Group Fee Schedule on file with the Parks and Recreation Director for additional information on table, chair, and shelter rental rates. The 2025 Field Rental Fees document is incorporated herein.

⁵ The municipal building gym is not available for rent during Parks & Recreation sponsored programming. If there is a request to rent during Youth Center programming, there may be additional fees to relocate the Youth Center. Please see the Group Fee Schedule on file with the Parks and Recreation Director for additional information on table, chair, and shelter rental rates. The 2025 Field Rental Fees document is incorporated herein.

⁶ Public Works – Operations Fees represent the actual labor and equipment costs associated with requested delivery from the compost site. The City does not rent equipment nor provide labor for private purposes.



2025 Field Rental Fees

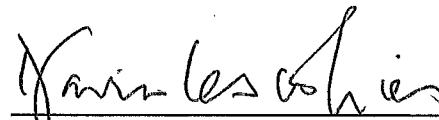
Park	Facility		Reservation & Use Fee
Jones Park			
600 Janesville Avenue	Baseball Field	Game	\$100/1st game + \$50/additional game
		Tournament*	\$100/1st game + \$50/additional game
		Practice (2 hrs)	\$30/practice
		Prep Fee	\$50/1st game
		Lights	\$10/day
If a non-resident team plays after a resident team, the fee is \$100/game			
If a resident team plays after a different resident team, the fee is \$50/game			
All diamond preparations during the week (Mon-Fri) will be the responsibility of the City, unless otherwise			
All diamond preparations during the weekend (Sat-Sun) will be the sports organization's responsibility, unless otherwise			
*Tournaments: if there is a game on Friday, then a game on Saturday, the Saturday game would be considered "additional game"			
Memorial Park			
520 Riverside Drive	Baseball Diamond #1	Game	\$40/game
		Tournament*	\$250/day/3 diamonds
		Practice (max 2 hrs)	\$15/practice
		Prep Fee	\$20/diamond
		Lights	\$10/day/3 diamonds
	Baseball Diamond #2	Game	\$40/game
		Tournament*	\$250/day/3 diamonds
		Practice (max 2 hrs)	\$15/practice
		Prep Fee	\$20/diamond
		Lights	\$10/day/3 diamonds
	Baseball Diamond #3	Game	\$40/game
		Tournament*	\$250/day/3 diamonds
		Practice (max 2 hrs)	\$15/practice
		Prep Fee	\$20/diamond
		Lights	\$10/day/3 diamonds
Ralph Park			
600 Jefferson Street	Softball Diamond North	Game	\$40/game
		Tournament*	\$250/day/2 diamonds (Fri 5:30-10:00 p.m. \$100/2 diamonds)
		Practice (max 2 hrs)	\$15/practice
		Prep Fee	\$20/field
		Lights	\$10/day/2 diamonds
	Softball Diamond South	Game	\$40/game
		Tournament*	\$250/day/2 diamonds (Fri 5:30-10:00 p.m. \$100/2 diamonds)
		Practice (max 2 hrs)	\$15/practice
		Prep Fee	\$20/field
		Lights	\$10/day/2 diamonds
Luther Elementary			
205 Park St	Softball Diamond North	Game	\$40/game
		Practice (max 2 hrs)	\$10/practice
		Prep Fee	\$20/field
	Softball Diamond South	Game	\$40/game
		Practice (max 2 hrs)	\$10/practice
		Prep Fee	\$20/field
Rock River Park			
1300 Lillian Street	Football Field North	Game/Practice - no prep	\$10/hour
		Lights	\$10/day/3 fields
	Football Field South	Game/Practice - no prep	\$10/hour
		Lights	\$10/day/3 fields
	Practice Field	Game/Practice - no prep	\$10/hour
		Lights	\$10/day/3 fields
*All tournaments require park shelter rental at 50% of the rental fee.			
Game/tourney fee includes use of dragging machine, 1 bag of chalk per 2 games, scoreboard (if operable), and up to 8 bags of diamond dry per day. \$15/bag of diamond dry if more is needed. \$10/bag of chalk if more is needed.			
Teams are required to perform pre and post game care of the field.			
No charge for Fort Atkinson City sponsored activities or Fort Atkinson School District activities.			

12-Yard Dump Truck (use by PW Staff)	\$57.00	Per hour – billed in 15 Min increments
PUBLIC WORKS – OPERATIONS FEES⁷ (Con't)		
Residential Lot Mowing - in excess of 8" in height (Cited as not maintained)	\$195.00	Per hour – billed in minimum 1 hour increments (with 15 min increments thereafter)
Large Vacant Lot Mowing - in excess of 24" in height (Cited as not maintained)	\$220.00	Per hour – billed in minimum 1 hour increments (with 15 min increments thereafter)
Public Works Staff Labor	\$40.00	Per hour – billed in 15 Min increments
PUBLIC WORKS – COMPOST SITE FEES		
Screened compost for purchase	\$25.00	Per cubic yard. Delivery fee extra based on actual labor & equip costs
Unscreened/unturned Compost	Free	No loading and delivery available.
Raw Leaves	Free	\$67.00 load and delivery fee per truckload within City limits.
Wood Mulch	Free	\$67.00 load and delivery fee within City limits.
Screened compost partials	\$15.00	Per ½ cubic yard
	\$10.00	Large container (13 gallon can)
	\$2.00	Small container (5 gal. bucket or smaller)
Tube-style TV/Monitor E-Waste	\$25.00	Per unit (designated days only)

Adopted this ____ day of _____ 2024.

Effective the 1st day of January 2025.

CITY OF FORT ATKINSON



Davin Lescohier, President

ATTEST:



Michelle Ebbert, City Clerk/Treasurer/Finance Director

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