City of Fort Atkinson
City Manager's Office
101 N. Main Street
Fort Atkinson, WI 53538

CITY COUNCIL MEETING
IN PERSON AND VIA ZOOM
TUESDAY, NOVEMBER 18, 2025 – 7:00 PM
CITY HALL – SECOND FLOOR

https://us02web.zoom.us/j/86483953124?pwd=Nd8wSXu2lT3DtD9oWOTwibQWQglO0w.1

Meeting ID: 864 8395 3124
Passcode: 53538

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AGENDA

1. **Call meeting to order**
2. **Roll call**
3. **Pledge of Allegiance**
4. **Consent Agenda:** *The Consent Agenda outlined below is hereby presented for action by the City Council. Items may be removed from the Consent Agenda on the request of any one Council member. Items not removed may be adopted by one action without debate. Removed items may be taken up either immediately after the Consent Agenda or placed later on the agenda at the discretion of the Council President.*
   a. Review and possible action relating to the **minutes of the November 4, 2025, City Council meeting** (Ebbert, Clerk/Treasurer/Finance Director)
   b. Review and possible action relating to the **minutes of the November 4, 2025, Plan Commission meeting** (Ebbert, Clerk/Treasurer/Finance Director)
   c. Review and possible action relating to the **minutes of the November 5, 2025 Police and Fire Commission** meeting (Ebbert, Clerk/Treasurer/Finance Director)
   d. Review and possible action relating to **building, plumbing, and electrical permit report for October** (Draeger, Director of Neighborhood and Building Services)
   e. Review and possible action relating to the City Clerk-issued **License and Permit**

Report for November (Ebbert, Clerk/Treasurer/Finance Director)

f. Review and possible action relating to **City Sewer, Water, and Stormwater Utility Financial Statements** as of October 31, 2025 (Ebbert, Clerk/Treasurer/Finance Director)

5. **Public Hearings**

6. **Public Comment for Matters on the Agenda:** *The City Council will receive comments from City residents. Comments are generally limited to three minutes per individual. Anyone wishing to speak is required to sign up in advance or state the following items for the record when called upon: name, address, and contact information. No action will be taken on any public comments unless the item is also elsewhere on the agenda.*

7. **Petitions, Requests, and Communications**
   a. Artist recognition, Marcus Tauch (Houseman, City Manager)

8. **Resolutions and Ordinances**
   a. Review and possible action relating to a Resolution approving an **annual garbage and recycling fee** for properties and customers receiving the service to be placed on the property tax bill in the City of Fort Atkinson, Jefferson County, Wisconsin (Houseman, City Manager)
   b. Review and possible action relating to a **Resolution Adopting the 2026 Annual Budget and Setting the Property Tax Levy for the City of Fort Atkinson,** Jefferson County, Wisconsin (Houseman, City Manager)
   c. Review and possible action relating to a **Resolution Confirming the Total Levy for Taxing Jurisdictions in the City of Fort Atkinson and Determining the Mill Rate** (Houseman, City Manager)
   d. Review and possible action relating to a **Resolution establishing the 2026 Schedule of Fees** for the City of Fort Atkinson, Jefferson County (Houseman, City Manager)

9. **Reports of Officers, Boards, and Committees**
   a. City Manager's Report (Houseman, City Manager)

10. **Unfinished Business**

11. **New Business**

12. **Miscellaneous**

13. **Public Comment for Matters Not on the Agenda:** *The City Council will receive comments*

from City residents. Comments are generally limited to three minutes per individual. Anyone wishing to speak is required to sign up in advance or state the following items for the record when called upon: name, address, subject matter, and contact information. No action will be taken on any public comments.

14. Claims, Appropriations and Contract Payments

a. Review and possible action relating to the **Verified Claims** presented by the Director of Finance and authorization of payment (Ebbert, Clerk/Treasurer/Finance Director)

15. Adjournment

Date Posted: November 14, 2025

CC: City Council; City Staff; City Attorney; News Media; Fort Atkinson School District; Fort Atkinson Chamber of Commerce
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CITY COUNCIL MEETING
IN PERSON AND VIA ZOOM
TUESDAY, NOVEMBER 4, 2025 – 7:00 PM
CITY HALL – SECOND FLOOR

MINUTES

1. Call meeting to order
President Jaeckel called the meeting to order 7:00 pm.

2. Roll call
Present: Cm. Huckabee, Johnson, Lescohier, Schultz and President Jaeckel. Also present: City Manager, City Attorney, City Clerk/Treasurer/Finance Director, Director of Public Works, Public Works Superintendent, Park & Recreation Director, Fire Chief, Library Director and Police Chief.

3. Pledge of Allegiance
President Jaeckel led the Pledge of Allegiance.

4. Consent Agenda
Schultz moved, seconded by Johnson to approve the Consent Agenda items 4.a. through 4.c. as presented. Motion carried.

a. Review and possible action relating to the ***minutes of the October 21, 2025 City Council meeting*** *(Ebbert, Clerk/Treasurer/Finance Director)*

b. Review and possible action relating to the ***minutes of the October 28, 2025 Plan Commission meeting*** *(Ebbert, Clerk/Treasurer/Finance Director)*

c. Review and possible action on a ***Special Event: Fort Atkinson Drift Skippers Snowmobile Club request to use snowmobile trails through the Klement Business Park*** *(Ebbert, Clerk/Treasurer/Finance Director)*

5. Public Hearings

a. Public Hearing relating to the City of Fort Atkinson 2026 Operating Budget; 2026 Capital Improvements Budget; and the 2027-2031 Capital Improvements Plan (Houseman, City Manager)

Manager Houseman presented the City of Fort Atkinson Draft 2026 Operating Budget, the 2026 Capital Improvements Project (CIP) budget, and the 2027-2031 CIP Plan that were distributed to the City Council on Wednesday, October 29th. The draft budget was presented to the Council at a Budget Workshop on October 8th and a summary was published in the Jefferson County Daily Union. The document can be accessed on the City's website and at the Municipal Building. The draft Budget is the subject of tonight's 2026 Budget Public Hearing. No official action is required by the City Council. The draft Budget includes all the information known as of October 29th. This draft Budget document includes additional information from the October 8th Workshop, including an introductory letter, charts and graphs, and narratives and descriptions relating to each Department and Fund. Per the summary document on page 10 of the budget, the general fund revenues and expenditures balance at $10,822,043. This represents a 3.14% increase over the 2025 general fund revenues and expenditures. The total tax levy, which complies with levy limits set by state statute, is $9,344,051 (TID in), which represents a decrease of $366,058 or 3.77% lower than 2025. The levy decrease is due to two primary reasons: 1. The reduction of the levy from the removal of refuse collection (and placement on the property tax bill as a special charge); and 2. The closure of Tax Increment District #8, which reduced the levy and added taxable value.

The following information is still unknown or missing as of October 29th, but will be incorporated into the Proposed 2026 Budget document to be reviewed by the City Council on November 18th.

1. Requested levy amounts from Jefferson County, the Fort Atkinson School District, and Madison Area Technical College;
2. The historic mill rate information in Section C, as well as the final Resolutions in Section Z, will be updated when this information becomes available;
3. Final TID increment revenue in Section O will be determined after all taxing jurisdiction's levies are certified;
4. Final increment in the Affordable Housing Fund (Section N) will be updated after levies are certified; and
5. General document editing and clean up.

President Jaeckel opened the Public Hearing at 7:30 pm.

John Hausz, 104 Jefferson Street. Asked about a truck for Park & Recreation included in the budget. He would also like information on Koshkonong Estates and expenses. He stated he is confused on the Building Facilities Manager position.

Ron Martin, 409 Nadig Drive. Would like clarification on contract settlements with City Employees and asked about pay increases for employees. He asked the Council to hold a public hearing with Department Heads to present and discuss the wishlist purchases and get clarification on how it is included in the budget and for future years.

Huckabee stated she has received inquiries on the full-time Building Facilities Manager position and asked if it was included in the study. Houseman stated that position is not in place yet and once filled and performing the position, it will be evaluated and responsibilities adjusted to accommodate the position and facilities.

Huckabee asked if there is a plan to decrease the dependency on borrowing every other year. Houseman stated there is not a plan to decrease the borrowing due to increased expenses of equipment, vehicles and street repairs.

Lescohier asked for confirmation that this was the appropriate time for the class and compensation study. Houseman confirmed the private sector wages have increased over 40% in the last 10 years in Jefferson County while the public sector has only increased on average 10%. The study provided a range of wages versus a step plan that was not keeping up with the market or cost of living.

Schultz inquired on the debt payments, which does include principal and interest. Houseman confirmed only $3 million is contributed to the general fund.

Schultz asked about the value of residential properties in relation to the levy limits. Houseman stated the mill rate decreased significantly after the last interim market update.

Lescohier thanked the Department Heads for responsible planning that focused on maintaining service levels, retaining talented staff, for bringing the budget back into ERIP while reducing the tax levy.

Schultz pointed out the new Public Works Facility and improving facilities on the older facility would have cost over $5 million alone without other improvements. He supported the project and the borrowing that was done.

6. Public Comment for Matters on the Agenda

7. Petitions, Requests, and Communications

None.

8. Resolutions and Ordinances

None.

9. Reports of Officers, Boards, and Committees

a. City Manager's Report (Houseman, City Manager)

No action was taken.

10. Unfinished Business

None.

11. New Business

a. *Review and possible action relating to an **Extraterritorial Certified Survey Map** for the property located at N3093 County Rd. K (CSM-2025-12) (Draeger, Director of Neighborhood and Building Services)*
Director Draeger presented the Certified Survey Map that was submitted, proposing to combine two parcels into a single lot. The parcels include a 1.06-acre R-2 zoned property and a 0.54-acre A-1 Agricultural Exclusive parcel. Once combined, the new 1.6-acre lot would be zoned R-2. This allows for the construction of a large accessory structure under a conditional use permit that has already been approved by Jefferson County and the Town of Jefferson. The Plan Commission reviewed the Certified Survey Map at a meeting on October 28, 2025, and recommended the City Council waive the requirement for the road dedication and approve the Certified Survey Map as submitted. Staff recommends the same.

Lescohier moved, seconded by Schultz to approve the Extraterritorial Certified Survey Map for the property located at N3093 County Road K as submitted. Motion carried.

12. Miscellaneous

None.

13. Public Comment for Matters Not on the Agenda

John Hausz, 104 Jefferson Street. November 11th, 1 pm - 4 pm in Milwaukee at Havenwoods Awareness Center, there is a seminar on invasive species.

14. Claims, Appropriations and Contract Payments

a. *Review and possible action relating to the **Verified Claims** presented by the Director of Finance and authorization of payment (Ebbert, Clerk/Treasurer/Finance Director)*
Huckabee moved, seconded by Schultz to approve the list of Verified Claims as presented by the Director of Finance and authorize payment. Motion carried.

15. Closed Session

a. *The City Council may consider a motion to convene in closed session pursuant to State Stat. §19.85(1)(e) to **deliberate or negotiate the purchasing of public properties,** where competitive or bargaining reasons require a closed session (Houseman, City Manager)*
Schultz moved, seconded by Johnson to convene into closed session pursuant to State Stat. §19.85(1)(e) to deliberate or negotiate the purchasing of public properties, where competitive or bargaining reasons require a closed session. Motion carried.

b. *The City Council may reconvene in open session to take action on item(s) reviewed in closed session (Houseman, City Manager)*
Huckabee moved, seconded by Schultz to reconvene into open session at 8:15 pm. Motion

carried.

16. Adjournment

Huckabee moved, seconded by Johnson to adjourn. Meeting adjourned at 8:15 pm.

Respectfully submitted,
Michelle Ebbert
City Clerk/Treasurer/Finance Director

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PLAN COMMISSION MEETING
IN PERSON AND VIA ZOOM
TUESDAY, NOVEMBER 4, 2025 – 6:30 PM
CITY HALL – SECOND FLOOR

MINUTES

1. Call meeting to order

Chairperson Manager Houseman called the meeting to order at 6:30 pm.

2. Roll call

Present: Chairperson Manager Houseman, Director of Public Works Navin, Commissioners Shull, Ciccarelli and Council Representative Schultz. Also present: City Attorney, Director of Neighborhood Services and City Clerk/Treasurer/Finance Director.

Excused absence: Commissioner Kessenich.

3. New Business

a. *Review and possible action relating to the* ***minutes of the October 28, 2025, Plan Commission meeting*** *(Ebbert, Clerk/Treasurer/Finance Director)*
Schultz moved, seconded by Shull to approve the minutes of the October 28, 2025 Plan Commission meeting. Motion carried.

b. *Review and possible action on a* ***Site Plan Review*** *for an addition at OSI located at 1200 Industrial Dr. (SPR-2025-29) (Draeger, Director of Neighborhood and Building Services)*
Director Draeger stated OSI Industries owns several properties and structures located on the southwest side of Fort Atkinson. The subject property is 11.7-acres in size and includes one of their main operation facilities. The proposed project includes a small addition onto the southwest side of the existing structure. It is being requested to provide a new trash screening room to support on-site operations of the main plant. The proposed disturbance area is approximately 4,800 sf and includes a 1,368 sf building addition and concrete pad west of the addition. No other changes are proposed to the site. OSI is a long-standing business in the community, and this very small-scale expansion would allow them to utilize more of the existing lot and accommodate the space to handle trash screening that's part of their larger on-site operations. Overall, the proposed project is largely screened from view, is consistent with the design of the existing structure, and is located within an area already classified as impervious surface. However, concerns remain regarding adequate space for loading, unloading, and maneuvering around the addition if semi-trailers continue to park on the grassy areas surrounding the site. The City Engineer

also noted an existing stormwater manhole that is currently below grade, which could become inaccessible if the surrounding grade is altered. While the proposed addition and site modifications generally comply with the City's Zoning Ordinance, other issues remain that should be addressed by the property owner.

Ciccarelli asked if there is a mechanism to confirm the parking in the grassy area is managed. Draeger stated it can be monitored when inspections are performed for the Site Plan and permits. Draeger also confirmed 37 landscape points are required with examples and points explained in the zoning code. An example of one tree could meet all points and the 37 points does not pose a burden. Ciccarelli asked if a permit could be contingent upon property improvements, Draeger stated conditions are noted in the staff report and the progress can be monitored.

City staff recommends approval of the Site Plan, subject to the following conditions:
• Provide required landscaping points in an alternate location in the Front or Street Yard.
• Parking areas to be paved in an approved method or cease to be used for the parking of vehicles or semi-trailers.
• Raise the existing Stormwater manhole to the new grade.
• Restore existing ditches and aprons damaged by stormwater leaving the site.
• Any other comments by the Plan Commission.

Schultz moved, seconded by Ciccarelli to approve the Site Plan Review for an addition at OSI located at 1200 Industrial Drive subject to the conditions noted in the staff report. Motion carried.

c. *Update on previously approved projects (Houseman)*
None.

4. Adjournment

Schultz moved, seconded by Ciccarelli to adjourn. Meeting adjourned at 6:43 pm.

Respectfully submitted,
Michelle Ebbert
City Clerk/Treasurer/Finance Director

City of Fort Atkinson
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POLICE AND FIRE COMMISSION MEETING
IN PERSON
WEDNESDAY, NOVEMBER 5, 2025 – 12:30 PM
CITY HALL – SECOND FLOOR

MINUTES

1. Call meeting to order
President Pro-tem Turk called the meeting to order at 12:30 pm.

2. Roll call
Present: Commissioners Raub, Hartwick, Turk and Bowers.
Also present: City Manager, Fire Chief, Police Chief and Clerk/Treasurer/Finance Director.

3. New Business

a. *Review and possible action relating to the **minutes of the September 22, 2025, Police and Fire Commission meeting** (Ebbert, Clerk/Treasurer/Finance Director)*
Hartwick moved, seconded by Raub to approve the minutes of the September 22, 2025 Police and Fire Commission meeting. Motion carried.

b. *Review and possible action relating to the appointment of top candidate(s) from the hiring process for the Police Department (Bump, Police Chief)*
Chief Bump reviewed the hiring process from an officer vacancy. Two of seven applicants were interviewed with a stand-out candidate being recommended for hire and application to the academy.

Bowers moved, seconded by Raub to extend an offer of employment to Enrique Balderas contingent upon a successful background check, psychology test, and a physical agility test. Motion carried.

c. *Review and possible action relating to the appointment of top candidate(s) from the Fire/EMS Department recruitment process for a Firefighter/Paramedic (Peterson, Fire/EMS Chief)*
Chief Peterson stated they are continuing the hiring process for a vacancy. No recommended action at this time.

4. Adjournment
Hartwick moved, seconded by Bowers to adjourn. Meeting adjourned at 12:44 pm.

Respectfully submitted
Michelle Ebbert
City Clerk/Treasurer/Finance Director

Permit Report

10/01/2025 - 10/31/2025

Permit Date	Permit #	Permit Location	Owner Name	Permit Type	Permit Description	Estimated Project Cost	Total Fees

Group: Commercial/ Industrial

Permit Date	Permit #	Permit Location	Owner Name	Permit Type	Permit Description	Estimated Project Cost	Total Fees
10/20/2025	25875		Fort Health Care	Commercial/ Industrial	Upgrades of the interior finishes for the Fort Memorial Hospital Lobby and Mezzanine	96,533	

Group Total: 1

Group: Deck

Permit Date	Permit #	Permit Location	Owner Name	Permit Type	Permit Description	Estimated Project Cost	Total Fees
10/17/2025	25874	700 Oak Hill Ln	Mark A Nordeen	Deck		71,067	$200.25
							$200.25

Group Total: 1

Group: Demo/Raze

Permit Date	Permit #	Permit Location	Owner Name	Permit Type	Permit Description	Estimated Project Cost	Total Fees
10/30/2025	25918	308 N High St	Fox and Fojut LLC	Demo/Raze	Raze Back Addition to Garage	1,000	$85.00
							$85.00

Group Total: 1

Group: Early Start

Permit Date	Permit #	Permit Location	Owner Name	Permit Type	Permit Description	Estimated Project Cost	Total Fees
10/7/2025	25821	1233 Janesville Ave	BADGERLAND AFTER SCHOOL ENRICHMENT	Early Start	COMMERCIAL REMODEL - Phase 1	15,500	$1,366.75
							$1,366.75

Group Total: 1

Group: Electrical

Permit Date	Permit #	Permit Location	Owner Name	Permit Type	Permit Description	Estimated Project Cost	Total Fees
10/29/2025	25908	1313 Peony Pl	Loos Homes	Electrical	new construction	9,362	$252.35
10/29/2025	25907	1341 Marigold Dr	Loos Homes	Electrical	new construction	10,025	$265.40
10/29/2025	25906	622 Maple St	Loos Homes	Electrical	new construction	8,052	$238.25

10/29/2025	25905	612 Maple St	Loos Homes	Electrical	new constructon	8,725	$249.90
10/21/2025	25884	115 Frederick Ave	Lyndsey Wesemann	Electrical	REPLACE ELEC. PANEL/ update grouding	1,400	$80.00
10/21/2025	25883	415 Janesville Ave	Kuldip Pangi	Electrical	SECURITY LIGHTING East Exterior Wall - Wall Pack Lights	1,800	$60.00
10/21/2025	25881	311 N High St	Kathie Beck	Electrical	Furnace Replacement	5,000	
10/17/2025	25872	614 Barrie St	Heidi Goehring	Electrical	Solar Installation	19,645	
10/13/2025	25855	312 Foster St	Prestige Estate LLC	Electrical	200 AMP OH service and electrical for remodel	10,000	$285.00
10/9/2025	25833	744 Jones Ave	JONES DAIRY FARM	Electrical	BOILER BUILDING-EQUIPMENT UPGRADE	167,486	$490.00
10/8/2025	25824	718 Coventry Cir	Betty Delsarte	Electrical	375 foot addition	5,000	$60.00
							$1,980.90

Group Total: 11

Group: Fence

10/27/2025	25901	1105 W Blackhawk Dr	Stephen and Sarah Hefty	Fence	installation of chain link fence in backyard	4,737	$60.00
10/24/2025	25896	523 Lexington Blvd	Scott Armstrong	Fence	New 5' Chainlink fence in rear of the home	4,500	$60.00
10/21/2025	25885	1204 Navaho Ct	Marie Messmer	Fence	Fenced in area for back yard.	8,000	$60.00
10/1/2025	25637	303 Memorial Dr	Michael Baker	Fence	6' Tall privacy Fence and siding replacement	4,000	$85.00
							$265.00

Group Total: 4

Group: Fire Alarm

10/25/2025	25899		Kraig Sadownikow - Intrepid Investments	Fire Alarm	New Addressable fire alarm system	50,000	

Group Total: 1

Group: HVAC

10/21/2025	25880	311 N High St	KATHIE BECK	HVAC	Furnace Replacement	5,001	$70.00
10/13/2025	25856	205 E Blackhawk Dr	Hoppe North America Inc	HVAC	Replacing two RTUs	0	$135.00
10/13/2025	25852	700 Schumacher Way	Habitat for Humanity	HVAC	HVAC for new duplex	1	$473.00
10/10/2025	25848	1341 Marigold Dr	Loos Homes	HVAC	Res NSF	12,000	$329.50
10/10/2025	25845	913 Madison Ave.	NEXT HOME SUCCESS	HVAC	REPLACE A/C	0	$70.00
10/10/2025	25844	18 S. Water St. W	CAFE CARPE	HVAC	REPLACE FURNACE	0	$70.00
10/10/2025	25842	1208 Aztec Court	REBECCA KIEKBUSCH	HVAC	REPLACE A/C	0	$70.00
10/10/2025	25841	675 W. Blackhawk Dr.	JIM MAJEWSKI	HVAC	REPLACE FURNACE	0	$70.00
10/10/2025	25840	305 Foster St.	SUE MESKE	HVAC	REPLACE FURNACE AND A/C	0	$105.00
10/10/2025	25839	800 E. Sherman Ave.	BARB CONGDON	HVAC	REPLACE FURNACE AND A/C	0	$105.00
10/10/2025	25838	403 Maple St.	SANDY LENZ	HVAC	REPLACE FURNACE AND A/C	0	$105.00
10/10/2025	25837	901 Dempster St.	KYLE GRANDT	HVAC	REPLACE FURNACE	0	$70.00
10/10/2025	25834	1313 Peony Pl	Loos Homes	HVAC	Res NSF	12,000	$320.90
10/3/2025	25817	744 Jones Ave	Jones Dairy Farm	HVAC	HVAC work JMB Job #256411	1,500,000	$635.00
							$2,628.40

Group Total: 14

Group: New Single Family

10/8/2025	25831	1313 Peony Pl	LOOS CUSTOM HOMES LLC.	New Single Family	NEW SINGLE FAMILY	226,520	$3,707.75

10/8/2025	25830	1341 Marigold Dr.	LOOS CUSTOM HOMES LLC.	New Single Family	NEW SINGLE FAMILY	250,600	$3,809.25
							$7,517.00

Group Total: 2

Group: Other

10/10/2025	25847	219 Lucile St	Debora Bueker	Other	basement egress window	6,499	$60.00
							$60.00

Group Total: 1

Group: Plumbing

10/31/2025	25920		Larry Ruppert	Plumbing	water heater replacement	800	
10/24/2025	25894	321 Jefferson St	Caldara Properties LLC	Plumbing	Water Lateral Repair	4,200	$160.00
10/23/2025	25890	17 Krause Ave	Steve ang Peg Schuknecht	Plumbing	Tub to tub replacement, new valve and trap	10,000	$60.00
10/23/2025	25888	116 Wilson Ave	CHRIS ROGERS	Plumbing	SWITCHING FROM TUB TO SHOWER	6,000	$60.00
10/21/2025	25879		Linda & Bob Bennett	Plumbing	replacing tub base with shower base	2,000	$60.00
10/21/2025	25877	11 E Hilltop Tr	Jerry and Nancy Price	Plumbing	Tub to shower conversion	1,000	$60.00
10/14/2025	25861	1313 Peony PL	Loos Homes	Plumbing	sewer & water laterals	2,500	$200.00
10/14/2025	25860	1341 Marigold Dr	Loos Homes	Plumbing	sewer & water lateral	2,500	$200.00
10/13/2025	25854	1356 Marigold Dr	American Construction Services Inc	Plumbing	4 plex residential plumbing	47,000	$452.25
10/13/2025	25853	1355 Trillium Dr	American Construction Services	Plumbing	Complete building underground and all floors	1,036,000	$8,951.20
10/10/2025	25849	1341 Marigold Dr	Loos Homes	Plumbing	Res NSF	14,000	$238.50
10/10/2025	25835	1313 Peony Pl	Loos Homes	Plumbing	Res NSF	14,000	$229.90
10/3/2025	25816	744 Jones Ave	Jones Dairy Farm	Plumbing	Plumbing Work	1,500,000	$60.00
							$10,731.85

Group Total: 13

Group: Private Driveway

10/30/2025	25917	308 N High St	Fox and Fojut LLC	Private Driveway	Replace existing driveway with concrete	4,000	$50.00
10/1/2025	25806	305 Talcott Ave	Michael Last	Private Driveway		1,000	$50.00
							$100.00

Group Total: 2

Group: Right of Way Opening Permit

10/31/2025	25921	Ridge View Estates	TDS Telecom	Right of Way Opening Permit	boring in ROW, pulling fiber in 1 & 1.25" HDPE conduit	0	
10/30/2025	25910	252 W Blackhawk Dr	Blackhawk Ridge Investments LLC	Right of Way Opening Permit	Remove and replace 4" depth asphalt parking lot	50,000	$50.00
10/28/2025	25903	1313 PEONY PL	LOOS CUSTOM HOMES	Right of Way Opening Permit	INSTALL LONG SIDE GAS SERVICE	0	$50.00
10/27/2025	25902	1000 Madison Ave Fort Atkinson	LSM Fort Atkinson LLC	Right of Way Opening Permit	Repaving South Driveway and parking lot	19,500	$50.00
10/27/2025	25900	233 Milwaukee Avenue E, Fort Atkinson	Wright Weber Management	Right of Way Opening Permit	City Sidewalk	0	$50.00
10/24/2025	25895	205 FREDERICK AVE	David T Garrett	Right of Way Opening Permit	GAS SERVICE REPLACEMENT	0	$50.00
10/24/2025	25892	1310 Campus Dr	Tip of the Spear	Right of Way Opening Permit	RETIRE 1/2" Gas SERVICE	0	$50.00
10/22/2025	25886	1420 LAKEVIEW DRIVE	CHRISTOPHER HUTTER	Right of Way Opening Permit	NEW GAS SERVICE WR 5155689	0	$50.00
10/21/2025	25882	1120 W Cramer St to 915 McCoy Park Rd	Charter Spectrum	Right of Way Opening Permit	To replace a failing span of coaxial cable. We will start our bore from our existing pedestal in ROW between 1120 W Cramer and	0	$50.00

					1119 Laurie Dr. Continue west to another of our existing pedestals, then turn south for approximately 55'. We will then turn west and continue in the easement.		
10/14/2025	25863	1302 Commonwealth Dr	TDS Telecom	Right of Way Opening Permit	boring in ROW, terrace, PUE, pulling fiber in 1" & 1.25" conduit	0	
10/14/2025	25862	1116 Van Buren St	TDS Telecom	Right of Way Opening Permit	boring in ROW, terrace, PUE, pulling fiber in 1" & 1.25" HDPE conduit	0	
10/13/2025	25858	333 Maple Street Fort Atkinson WI 53538	The Fireside	Right of Way Opening Permit	City Sidewalk and Approach	0	$50.00
10/10/2025	25850	100 E BLACKHAWK DR		Right of Way Opening Permit	GAS SERVICE REPLACEMENT WR#5148045	0	$50.00
10/8/2025	25826	332 Riverside Dr	TDS Telecom	Right of Way Opening Permit	Conduit+Fiber attachment to Roberts St Bridge	0	
10/8/2025	25825	111 Sherman Ave E	TDS Telecom	Right of Way Opening Permit	Conduit+Fiber attachment to Glacier River Trail	0	
10/7/2025	25822	517 Commander Ct	Lena Nguyen	Right of Way Opening Permit	Driveway expansion	2,500	$50.00
10/7/2025	25820	420 ZIDA ST	Dallas Banda	Right of Way Opening Permit	REPLACE SERVICE WITH 1" PE WR#5104744	0	$50.00
							$600.00

Group Total: 17

Group: Roofing/Siding

10/31/2025	25919		Fox and Fojut LLC	Roofing/Siding	Replace Existing Roof Shingles	6,800	
10/30/2025	25915	10 Wilson Ave	Margaret Nelson	Roofing/Siding	Re shingle roof	16,000	$110.00
10/30/2025	25914	16 Wilson Ave	Dennis Punzel	Roofing/Siding	Re shingle roof	16,000	$110.00
10/30/2025	25912		Erika Ewelt	Roofing/Siding	Installing new Roof on existing building	7,900	$110.00
10/30/2025	25911	1006 Elsie St	Aaron Bucher	Roofing/Siding	Roof Replacment	10,606	$60.00
10/28/2025	25904	609 Madison Ave	Matthew Brady Olson Jr	Roofing/Siding	Redoing the siding on the entire house. Ripping off old siding (that has asbestos, and putting new siding on).	20,000	$60.00
10/24/2025	25898	209 S High St	Nick Koenig	Roofing/Siding	Re shingle Roof	10,000	$60.00
10/24/2025	25897	1405 Commonwealth Dr.	Chase Hellenbrand	Roofing/Siding	Roofing House and Shed	16,900	$60.00
10/23/2025	25891	210 W Sherman Ave	Jonathon Jacobson	Roofing/Siding	re shingle house roof	20,112	$60.00
10/22/2025	25887	727 Harriette St	Peter Johnson	Roofing/Siding	Re Shingle Roof	15,000	$60.00
10/21/2025	25876	401 Cherokee Ln	Dennis Elliot	Roofing/Siding	Roof Replacement	21,880	$60.00
10/17/2025	25873	114 S Third St W	Angel Meyo	Roofing/Siding	Siding on building	12,000	$60.00
10/16/2025	25871	601 and 603 Commonwealth Dr	Mulberry Heights	Roofing/Siding	Re Shingle Roof	20,000	$60.00
10/16/2025	25870	431 and 433 Commonwealth	Chatterton Condo	Roofing/Siding	Reshingle Roof	20,000	$60.00
10/16/2025	25869	427 and 429 Commonwealth Dr	Chatterton Condo	Roofing/Siding	Re Shingle Roof	20,000	$60.00
10/15/2025	25866	707 East St	DEBRA L KECKEISEN	Roofing/Siding	Roof Replacement	12,000	$60.00

10/15/2025	25865	422 Converse St	Ethan Gerhardt	Roofing/Siding	Tear off/re roof house and detached garage	23,283	$60.00
10/15/2025	25864	328 Craig St	Christopher VanKeuren	Roofing/Siding	Tear off/re roof and reside house	44,399	$60.00
10/14/2025	25859	313 Highland Ave	Jessica Granzow	Roofing/Siding	Siding replacement	15,014	$60.00
10/10/2025	25851	613 S Main St	Andy Joas	Roofing/Siding	replace exciting roof with new shingles	20,307	$60.00
10/10/2025	25836	1414 Greene St	McCabe Trust	Roofing/Siding	Roof replacement	43,847	$60.00
10/8/2025	25828	420 Memorial Dr	Kenneth Koch	Roofing/Siding	Roof Replacement	15,858	$60.00
10/8/2025	25827	1511 Montclair Pl	Betsy gasper	Roofing/Siding	roof replacement	17,054	$60.00
10/6/2025	25819	307 Robert St	City of Fort Atkinson	Roofing/Siding	Roof Replacement	43,000	$100.00
10/6/2025	25818		Jesse Brandt	Roofing/Siding	Replace siding	7,500	$60.00
10/2/2025	25812	308 Talcott Ave	David Arndt	Roofing/Siding	Replacing shingles	14,000	$60.00
10/1/2025	25808	1203 Endl Blvd	Steven Wiesen	Roofing/Siding	Siding replacement	13,674	$60.00
							$1,750.00

Group Total: 27

Group: ROW and Driveway

10/10/2025	25846	333 Maple St	Fireside Theatre	ROW and Driveway	Remove and replace asphalt driveway with asphalt to existing layout.	22,000	$50.00
10/8/2025	25832	1116 Van Buren St	William Amandon trust	ROW and Driveway	Driveway and ROW	5,000	$50.00
							$100.00

Group Total: 2

Group: Shed

10/2/2025	25811	407 Glenview Ct	Rodney Kohn	Shed	new shed in the rear yard	6,000	$60.00
							$60.00

Group Total: 1

Group: Sign

10/30/2025	25916	1245 Madison Ave	Joe Salamone	Sign	Replace Sign faces, lighting internals in existing cabinet	10,000	$90.00
10/30/2025	25913	1200 Janesville Ave	ADAD Carwashes LLC	Sign	Replace sign faces	500	$90.00
10/1/2025	25810	403 Janesville Ave	Chris McClimons	Sign	New Business signage - Awning and monument sign	3,000	$90.00
							$270.00

Group Total: 3

Group: Single Family Alteration/Addition

10/29/2025	25909	833 N Main St	Michel Farmer	Single Family Alteration/Addition	remoldleing whole bathroom	14,660	$60.00
10/21/2025	25878	1605 Jamesway	Linda & Bob	Single Family Alteration/Addition	replacing current tub base with shower base	18,470	$60.00
10/16/2025	25867	625 Cloute St	Jesse Brandt	Single Family Alteration/Addition	install egress window on south side	2,294	$60.00
10/10/2025	25843	501 Washington St	Eric Webber	Single Family Alteration/Addition	Porch floor replacements and new landings and stairs for each	16,000	$124.00
10/2/2025	25815		GULL, NELL & MAULE, KEN	Single Family Alteration/Addition	INSTALLING OUTLETS AND CAN LIGHTING AND CEILING FANS	7,104	$80.00
							$384.00

Group Total: 5

Group: Windows/Doors

10/23/2025	25889	640 Washington St	Bill Otto	Windows/Doors	1 window replacement into existing opening	2,500	$60.00
10/16/2025	25868	1204 Navaho Ct	Marie Messmer	Windows/Doors	Egress Window	10,000	$60.00

10/1/2025	25809	718 N Main	JOHN R WAWRZONKOWSKI	Windows/Doors	Windows Installation	3,950	$60.00
							$180.00

Group Total: 3

Group: Zoning

10/13/2025	25857		BakerB LLC	Zoning		8,000	
10/8/2025	25829	1434 Endl Blvd	Lucinda Kotecki	Zoning	Wood Privacy and some chainlink in backyard	4,155	$60.00
10/7/2025	25823	800 Grove St	NA	Zoning	Zoning Verification Letter	50	$50.00
							$110.00

Group Total: 3

							$28,389.15

Total Records: 113 **11/4/2025**

Director, Neighborhood and Building Services

City of Fort Atkinson
City Manager's Office
101 N. Main Street
Fort Atkinson, WI 53538

MEMORANDUM

DATE: **November 18, 2025**

TO: **Fort Atkinson City Council**

FROM: **Michelle Ebbert, Clerk/Treasurer/Finance Director**

RE: **Review and possible action relating to the City Clerk-issued License and Permit Report for November (Ebbert, Clerk/Treasurer/Finance Director)**

BACKGROUND

The following is a list of the Licenses and Permits issued by the City Clerk for the period of October 21, 2025 through November 18, 2025 per the City of Fort Atkinson Municipal Code of Ordinances.

DISCUSSION

BEEKEEPING

None

OPERATOR

Licensing Period – July 1, 2024 – June 30, 2026

Applicant		Place of Employment	Recommended Approval by Police Department	Cost
Chad	Gutermuth	KP Mart	Y	$25
Mallory	Cook	Fat Boyz	Y	$15
Joyce	Bouton	Two Twenty Modern Kitchen	Y	$15
Alison	Budzien	Two Twenty Modern Kitchen	Y	$15
Kassity	Voelker	Brickhouse Pizza	Y	$15
Kaden	Ganser	Kwik Trip #439	Y	$15

MOBILE MERCHANT

Lyle	Farrell	Tree Ripe Fruit – Riverstone Event Center	Y	$30

DOOR-TO-DOOR RESIDENTIAL / DIRECT SELLER
None

FINANCIAL ANALYSIS
In accordance with the City's Ordinances and Fee Schedule, a total of $100.00 was collected for Operator's licenses and $30 for Mobile Merchant Permits.

RECOMMENDATION
These licenses have been issued by the City Clerk's Office in accordance with the City's Ordinances. No further action by the City Council is necessary.

ATTACHMENTS
None

City of Fort Atkinson
City Manager's Office
101 N. Main Street
Fort Atkinson, WI 53538

MEMORANDUM

DATE: **November 18, 2025**

TO: **Fort Atkinson City Council**

FROM: **Rebecca Houseman, City Manager**

RE: **Review and possible action relating to a Resolution approving an annual garbage and recycling fee for properties and customers receiving the service to be placed on the property tax bill in the City of Fort Atkinson, Jefferson County, Wisconsin (Houseman, City Manager)**

BACKGROUND

The City Council took action at the meeting on August 5, 2025, to approve a proposal from John's Disposal for curbside garbage and recycling collection services starting on January 1, 2026. The proposal included a five-year contract, which renews automatically unless either party terminates. The initial cost of the contract is $19.25 per unit per month. With an estimated number of units receiving service of 3,959, that equates to $914,529 per year or $231.00 per unit per year.

DISCUSSION

As mentioned during several previous City Council meetings, the state-imposed levy limits prohibit the City from raising more operating revenue through property taxes beyond the rate of net new construction. The City's property tax levy cannot bear the increased cost of the new garbage and recycling service contract and the annual 3.5% increase. In addition to that, it is not equitable for all property taxpayers to pay for a service that is only received by some. The owners of large-scale commercial buildings, multifamily apartment complexes, and industrial developments are paying for residential garbage and recycling collection through property taxes, and they are also paying for a contract directly with a waste hauler to remove garbage and recycling from dumpsters. Moving the cost from the general levy to a special charge is more equitable, as those receiving the benefit would be paying for the service.

The Finance Committee reviewed this matter at their meeting on September 9, 2025, and recommended that the City Council adopt the attached resolution establishing the garbage and recycling fee as a special charge on the property tax bill.

FINANCIAL ANALYSIS

The special charge on the tax bill would be on the 2025 tax bill, payable in 2026, for services to be rendered in 2026. If the City Council chooses to remove this service from the tax levy, then

State Statutes require the City to reduce the property tax levy by the amount equivalent to the cost of the garbage collection fees from the 2013 levy (2014 budget), or roughly $506,236.

The removal of the service from the General Fund - Public Works category as an expenditure and the reduction in the levy outlined above are both incorporated into the proposed 2026 Budget document, which is on the agenda for possible action.

The proposed cost per unit for the curbside garbage and recycling collection service is $231.00 and is included in the 2026 Fee Schedule, which is on the agenda for possible action.

Several adjustments to the property tax levy, including the closure of TID #8, are taking place within the 2026 budget. The net result, as can be seen in the budget document as well as the presentation, is a reduction in the property tax levy by just under 4%. The average property owner of a single-family detached dwelling in the City with an assessed property value of $238,939 will see a reduction of about $71 in the City's portion of the tax bill and overall reduction of about $5.00, not including the school levy tax credit.

RECOMMENDATION

The Finance Committee recommended that the City Council adopt the Resolution approving an annual garbage and recycling fee for properties and customers receiving the service to be placed on the property tax bill in the City of Fort Atkinson, Jefferson County, Wisconsin. Staff recommends the same.

ATTACHMENTS

1. Resolution Moving G&R to Property Tax Bill

RESOLUTION NO. _____

A RESOLUTION APPROVING AN ANNUAL GARBAGE AND RECYCLING FEE FOR PROPERTIES AND CUSTOMERS RECEIVING THE SERVICE TO BE PLACED ON THE PROPERTY TAX BILL IN THE CITY OF FORT ATKINSON, JEFFERSON COUNTY, WISCONSIN

WHEREAS, the City of Fort Atkinson has held the same contract for curbside garbage and recycling collection services with a third-party vendor since 1998; and

WHEREAS, the City Council took action on December 17, 2024 to terminate the contract as of December 31, 2025; and

WHEREAS, the City requested proposals from qualified collection contractors and the City Council approved a proposal from John's Disposal for a five-year contract for garbage and recycling collection services starting on January 1, 2026; and

WHEREAS, the John's Disposal contract cost is significantly more than the 2025 contract cost for said services, and the City does not have the levy capacity to include the contract cost on the general property tax levy; and

WHEREAS, including garbage and recycling services on the general tax levy is inequitable as the contract only serves residential customers up to four units and small commercial businesses that use garbage and recycling carts yet all property taxpayers are responsible for a portion of the contract through said payments; and

WHEREAS, Wis. Stat. 660602(2m)(b) allows for a municipality to adopt a new fee for garbage collection services on the property tax bill provided that the municipality reduces its levy by the amount of revenue collected for the service in 2013; and

WHEREAS, the City budgeted $506,236.33 in 2013 for garbage collection and landfill services for the 2014 fiscal year, and that amount will be removed from the 2025 property tax levy limit worksheet (for property taxes collectable in 2026 for 2026 collection service); and

WHEREAS, the cost of the service in 2026 will be $19.25 per unit per month, which is estimated to be $914,529, based on 3,959 units receiving service; and

WHEREAS, each property owner and/or customer receiving garbage and recycling collection services through the City's contract will receive a special charge of $231.00 per unit in 2025 on the property tax bill (collectable in 2026 for services rendered in 2026); and

WHEREAS, the special charge will change on an annual basis, based on the cost of the annual contract with John's Disposal during the term of the contract; and

WHEREAS, that cost will be determined annually by City staff and placed in the City's Fee Schedule, which is approved by the City Council on an annual basis during the annual budget process; and

WHEREAS, the City held a public hearing on the 2026 Budget on November 4, 2025, which included the levy reduction and notification of the special charge for service.

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

1. The Clerk/Treasurer/Finance Director is directed to reduce the 2025 property tax levy by $506,236.33 (taxes collectable in 2026); and
2. The Clerk/Treasurer/Finance Director is directed to place the annual charge for garbage and recycling collection on each property tax bill for those properties receiving the service as a special charge starting in 2025 and continue this practice with annual adjustments to be included in the City's Fee Schedule.

Adopted and effective this 18th day of November 2025.

CITY OF FORT ATKINSON

____

Kyle Jackel, President

ATTEST:

____

Michelle Ebbert, City Clerk/Treasurer/Finance Director

City of Fort Atkinson
City Manager's Office
101 N. Main Street
Fort Atkinson, WI 53538

MEMORANDUM

DATE: **November 18, 2025**

TO: **Fort Atkinson City Council**

FROM: **Rebecca Houseman, City Manager**

RE: **Review and possible action relating to a Resolution Adopting the 2026 Annual Budget and Setting the Property Tax Levy for the City of Fort Atkinson, Jefferson County, Wisconsin (Houseman, City Manager)**

BACKGROUND

The City of Fort Atkinson 2026 Operating Budget, the 2026 Capital Improvements Project (CIP) budget, and the 2027-2031 CIP Plan are on the agenda for possible action by the City Council. The proposed budget document is included in this packet and posted separately on the City's website for review.

DISCUSSION

The following changes have been made since the draft budget document was presented to the City Council and the public at the public hearing on November 4, 2025:

- Staff has received and included the certified levies from all taking jurisdictions;
- The charts and tables outlining the mill rates have been updated and included in Section C of the document;
- The final TID increment revenue has been determined and budgets updated; and
- The resolutions in Section Z have been updated.

FINANCIAL ANALYSIS

As outlined in the attached Resolution, the total necessary levy needed to support the City's 2026 operations is $9,344,051, including the TIDs. The total assessed value of the property within the City is $1,305,311,000, which equates to a City Mill Rate of $7.16 per $1,000 of assessed property value.

The total necessary levy needed to support the City, Jefferson County, the Fort Atkinson School District, and the Madison Area Technical College District in 2026 is $27,616,963.73, which equates to an overall Mill Rate of $21.16 per $1,000 of assessed property value. Note that this does not include the school levy tax credit, which can reduce the overall mill rate by up to $2.15 per $1,000 of value.

RECOMMENDATION

Staff recommends that the City Council adopt the following Resolutions, approving the 2026 City of Fort Atkinson Operating Budget, the 2026 Capital Improvements Projects Budget, and the 2027-2031 Capital Improvements Projects Plan; and the 2026 Schedule of Fees:

1. Resolution Adopting the 2026 Annual Budget and Setting the Property Tax Levy for the City of Fort Atkinson, Jefferson County, Wisconsin;
2. Resolution Confirming the Total Levy for Taxing Jurisdictions in the City of Fort Atkinson and Determining the Mill Rate; and
3. Resolution establishing the 2026 Schedule of Fees for the City of Fort Atkinson, Jefferson County.

ATTACHMENTS

1. PROPOSED 2026 Budget and 2026-2031 CIP
2. Resolution Adopting Budget 11.18.25

City of Fort Atkinson

FORT • ATKINSON

2026 OPERATING BUDGET & 2026-2031 CAPITAL IMPROVEMENTS PROJECT BUDGET

PROPOSED BUDGET DOCUMENT

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

Proposed Budget Document Submitted to the Fort Atkinson City Council for possible adoption on November 18, 2025

TABLE OF CONTENTS

SECTION A
INTRODUCTION, ACCOMPLISHMENTS & GOALS

Section A – Introduction, Accomplishments & Goals

November 18, 2025

Honorable President, City Council, and City Residents:

This document represents the proposed 2026 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 2026 Operating Budget, as well as the 2026 Capital Improvement Project Budget, and the 2027-2031 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 **2025 budget and additional accomplishments** throughout the year:

- Completed construction on the **Public Works and Parks Operations facility,** demolished the former facility, and held a well-attended community open house.
- Completed the **Main Street and Janesville Avenue corridor planning efforts** and prepared for long-term implementation.
- Supported the **Boost Fort Atkinson** business competition and encouraged additional small business interest in the City's downtown. The winning business, Tidy Tails, continues to thrive in the City's downtown, and there are remaining funds to support additional work in this space in 2026.
- Prepared a request for proposals, hired a consultant, and prepared for implementation of a new **Classification and Compensation Study** for non-represented City employees.
- Completed annual water-main related **road construction projects**, as well as the public infrastructure to support the Banker Road residential development (Ridge View Estates).
- Engaged in several **contract negotiations** and successfully negotiated the following:
    - A new three-year contract with the **Fort Atkinson Professional Police Association** (2026-2028)
    - A new four-year contract with the **Fort Atkinson Firefighters Local 580** (2026-2029)
    - A new 10-year contract with the City's Town partners for **Fire/EMS Service**: Koshkonong, Jefferson, Hebron, Sumner, and Oakland.

- Completed a request for proposals and approved a contract with **John's Disposal for curbside garbage and recycling collection** starting in 2026.
- Removed the cost of the garbage collection contract from the tax levy, and proposed a **special fee for service** on tax bills for those property owners who are receiving the service.
- Planned for **2026-2027 borrowing** for capital projects, vehicles, and equipment, along with the 2026 budget process.
- Continued to plan and for the 2030 **reconstruction of Hwy 106** from Robert Street west to the City limits.
- Continued to invest the City's unassigned fund balance to provide additional interest revenue that assists in offsetting property tax revenue.
- Continued to realistically plan for equipment replacement within the City's available resources.
- Maintained existing staffing and service levels.

In addition to the items outlined as goals in the 2025 budget document, staff also accomplished the following:

- Completed the recruitment and hiring process for the City's Director of Public Works position.
- Habitat for Humanity expanded into Jefferson County and broke ground on their first new home build (duplex) on Schumacher Way and McMillen Street.
- Administered two free, fair, and transparent elections.
- Prepared a plan for the closure of Tax Increment Districts #6 and #7, along with extension to fund the City's Affordable Housing Fund with the 2025 TID increment.

- Welcomed the following new full-time City staff members:
    - Mikayla Jergens, Firefighter/Paramedic (November 2024)
    - Mindy Fry, Police Records/Confidential Assistant (December 2024)
    - Mitchell Hillmer, Wastewater Specialist (January)
    - Justice Rueth, Firefighter/EMT (February)
    - Carlee Hein, Marketing and Interlibrary Loan Librarian (March)
    - Nate Lawrence, Captain/Paramedic (April)
    - Zach Navin, Director of Public Works (May)
    - Nicole Sachse, Municipal Court Clerk/Administrative Assistant (June)
    - Molley Sawyer, Cataloging Librarian (September)
    - Caela Brooke, Firefighter/Paramedic (October)
- Promoted the following current employees to new positions:
    - Jim Witucki to Parks Crewperson (December 2024)
    - Trevor Rollette to Wastewater Foreperson (December 2024)
    - Jacob Fiene to Wastewater Maintenance Technician (January)
    - Jed Draeger to Director of Neighborhood and Building Services (July)
    - Steve Kutz to Water Utility Crewperson (July)
    - Nick Redenius to Public Works Operations Crewleader (August)

    - Austin Armstrong to Public Works Operations Equipment Operator (August)
    - Brandon Teubert to Public Works Operations Equipment Operator (August)

Note that each Department was also tasked with developing a set of 2025 accomplishments and 2026 goals. These particular accomplishments and goals are outlined within each Department's section of this document. The 2026 budget continues to provide the same services to residents and property owners at the same level as 2025 with the following exceptions:

- Curbside garbage and recycling collection service will continue at the same level in 2026 under a new contract with John's Disposal. This contract is significantly more expensive than the previous contract and required staff to propose that it be funded through a special charge on the property tax bills of the property owners who receive the service, not through the general tax levy.
- Staff proposes to create a new position: Building and Facilities Manager. This position will be in the Department of Building and Neighborhood Services and will be responsible for project management and planning for maintenance for the City's buildings and facilities.

The following are the major goals in 2026 as supported by the Budget document:

- Create the programs, policies, and guiding documents in support of the new **Affordable Housing Fund**, made possible through the extension of several Tax Increment Districts.
- Implement the **Classification and Compensation Report** prepared by MGT in 2025, including review of the City's performance evaluation process and training for supervisory staff.
- Prepare and present a new **five-year operating budget projection** document so that the City understands its financial outlook.
- Complete annual water-main related **road construction project**, South Main Street, as well as the public infrastructure to support Ridge View Estates.
- Continue to plan for future projects, including the design of the relocated **Banker Road**, **Hwy 106 construction project**, water main replacement work, and the Banker Road residential development.
- Prepare and present an update on the goals set forth in the **City's Comprehensive Plan**.
- Plan and prepare for the 2030 **reconstruction of Hwy 106** from Robert Street west to the City limits.
- Issue **$6.9 million in General Obligation Promissory Notes**, including the refinancing of the 2024 NAN for the Ridge View Estates infrastructure and the $3.5 million in new borrowing for projects and purchases outline in this document.
- Close TIDs #6 and #7, and **create new Tax Increments Districts** in the Klement Business Park and the City's downtown to encourage private investment and spur new development and redevelopment in these areas.
- Engage with a consultant on City-wide **Strategic Planning**, to create a mission, vision, and values for the organization while looking ahead to the future.
- **Update the City's website** in accordance with Title II of the Americans with Disabilities Act (ADA) and add technology to assist in search functionality.
- Work with the Town of Koshkonong on a one-year intergovernmental agreement to provide **Building Inspection Services.**
- Review funding in the in the previous **Business Revolving Loan Fund** and consider options for new downtown business and/or housing grants or loans.
- 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.

This budget qualifies for the 2027 Expenditure Restraint Incentive Program payment. The 2026 budget proposes a 3.14% increase in general fund expenditures as compared to the 2025 budget, which is under the allowable increase provided by the Wisconsin Department of Revenue in order for the City of Fort Atkinson to qualify for the 2027 Expenditure Restraint Incentive Program (ERIP) payment. Staff expects this payment to be between $200,000 and $230,000 from the state, which will be reflected in the 2027 budget document.

The budget is within the state-required levy limits. The 2026 budget proposes a -3.77% decrease in the property tax levy, which equates to $366,058 less than the 2024 tax levy (collected in 2025), including the tax increment districts. This represents a decrease due to two items: the closure of TID #8 and the removal of the garbage and recycling contract from the general tax levy.

The 2026 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,

Rebecca Houseman
City Manager

SECTION B
2026 BUDGET SUMMARY

Section B – 2026 Budget Summary

2026 City of Fort Atkinson Budget Summary

	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	Percent Change
GENERAL REVENUES						
General Property Taxes	$ 6,001,822	$ 6,052,414	$ 5,998,474	$ 5,998,474	$ 5,609,518	-6.48%
Other Taxes	$ 316,153	$ 321,428	$ 340,150	$ 341,058	$ 340,000	-0.04%
Intergovernmental Revenues	$ 2,101,675	$ 2,452,237	$ 2,413,802	$ 2,415,719	$ 2,817,682	16.73%
Regulation and Compliance Revenues	$ 504,122	$ 538,332	$ 511,500	$ 650,276	$ 541,500	5.87%
Public Charges for Service Revenues	$ 808,223	$ 839,482	$ 696,744	$ 1,426,383	$ 958,978	37.64%
Public Improvement	$ -	$ -	$ -	$ -	$ -	0.00%
General Revenues	$ 53,490	$ 53,490	$ -	$ 6,357	$ -	0.00%
Commercial Revenues	$ 396,271	$ 1,117,272	$ 531,830	$ 880,747	$ 554,365	4.24%
Other Financing Sources	$ -	$ 497,161	$ -	$ -	$ -	0.00%
Total General Revenues	**$ 10,181,757**	**$ 11,871,815**	**$ 10,492,499**	**$ 11,719,013**	**$ 10,822,043**	**3.14%**
GENERAL FUND EXPENDITURES						
General Government	$ 935,244	$ 896,303	$ 964,244	$ 915,654	$ 1,004,647	4.19%
Public Safety	$ 4,578,178	$ 4,702,407	$ 5,019,641	$ 5,054,049	$ 5,440,967	8.39%
Health and Social Services	$ 31,977	$ 32,643	$ 34,000	$ 33,644	$ 34,500	1.47%
Public Works	$ 2,320,308	$ 2,251,196	$ 2,507,609	$ 2,504,276	$ 1,797,970	-28.30%
Culture and Recreation	$ 1,506,104	$ 1,549,141	$ 1,644,735	$ 1,679,827	$ 1,774,616	7.90%
Conservation and Development	$ 272,929	$ 257,975	$ 266,270	$ 285,955	$ 267,570	0.49%
Public Service Enterprises	$ 42,084	$ 48,422	$ 56,000	$ 58,000	$ 501,773	796.02%
Total General Fund Expenditures	**$ 9,686,823**	**$ 9,738,088**	**$ 10,492,499**	**$ 10,531,404**	**$ 10,822,043**	**3.14%**

2026 City of Fort Atkinson Tax Levy Summary

General Property Taxes	**$ 5,609,518**					
Debt Service Fund	**$ 2,097,025**					
Transportation Fund	**$ 500,000**					
Dwight Foster Public Library Fund	**$ 637,000**					Percent Levy
Capital Improvement Project Budget	**$ 246,400**		2025	2026	Difference	Increase
TOTAL LEVY LESS TIDS	**$ 9,089,943**		$ 9,113,365	$ 9,089,943	-$23,422	-0.26%
Klement Industrial Park - TID #6	**$ 49,645**					
Downtown Economic Development - TID #7	**$ 142,609**					
Northwest Overlay Development - TID #9	**$ 23,433**					**Percent Levy**
Northeast Blight Elimination - TID #10	**$ 38,422**		2025	2026	Difference	**Increase**
Total Necessary Property Tax Levy (TIDs in)	$ 9,344,051		$ 9,710,109	$ 9,344,051	-$366,058	**-3.77%**

The overall 2026 tax levy represents a 3.77% decrease from the 2024 tax levy, which equates to a decrease of $366,058 (TID in). The City's debt service increased by 15%, or $273,584, and the City's net new construction (0.674% in 2025) resulted in $40,429.71 in additional funds for operations. The overall decrease in the City's tax levy is based on the closure of TID #8 and the removal of the garbage and recycling collection contract from the general tax levy. The latter will be moved to a special charge on the property tax bill for those receiving the service.

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. TID closures in 2025 and proposed in 2026 will assist the City in balancing the 2026 and 2027 budgets. However, 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, 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 2026 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 2026. The total, excluding the Tax Increment Districts, is $14,302,468. As can be seen later in this section, the available property tax levy for the City to be collected in 2026 is only $9,089,943. The gap ($5,212,525) 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)

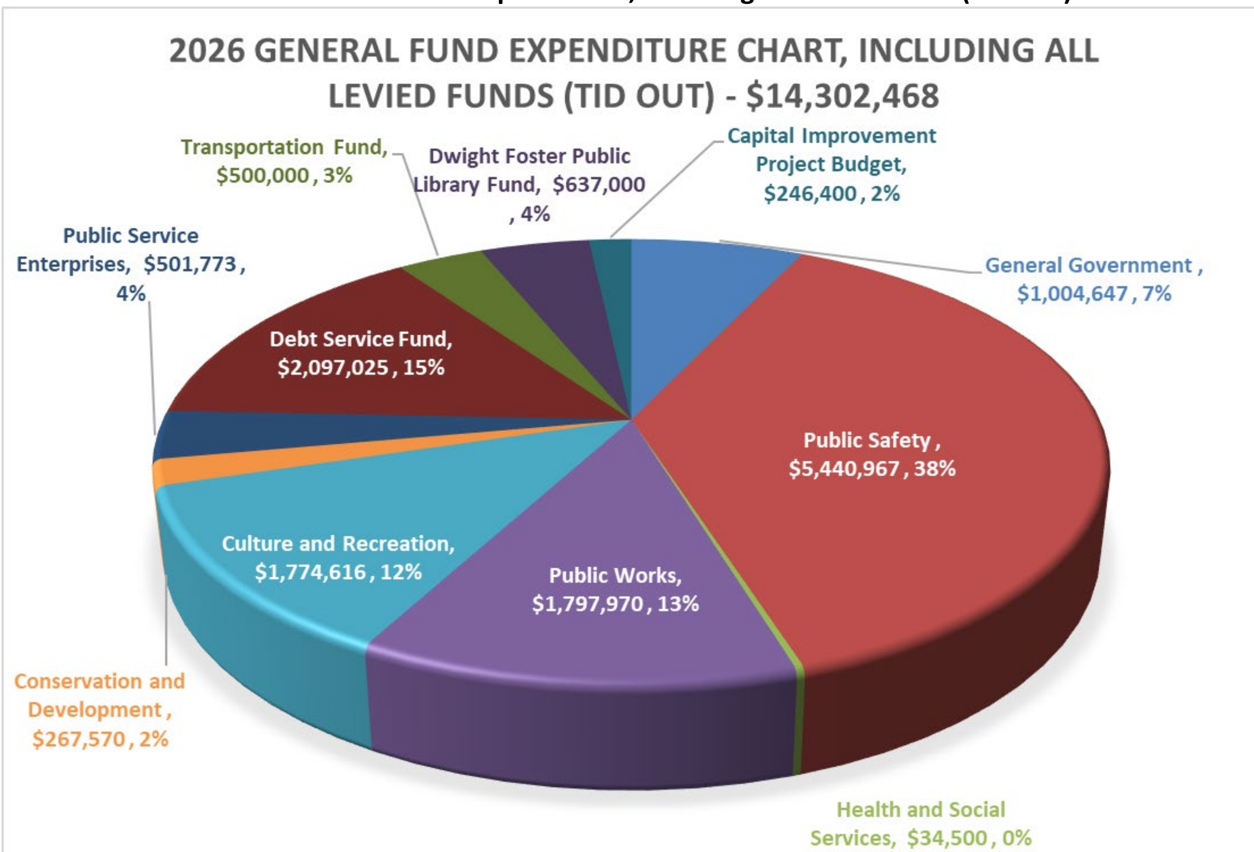
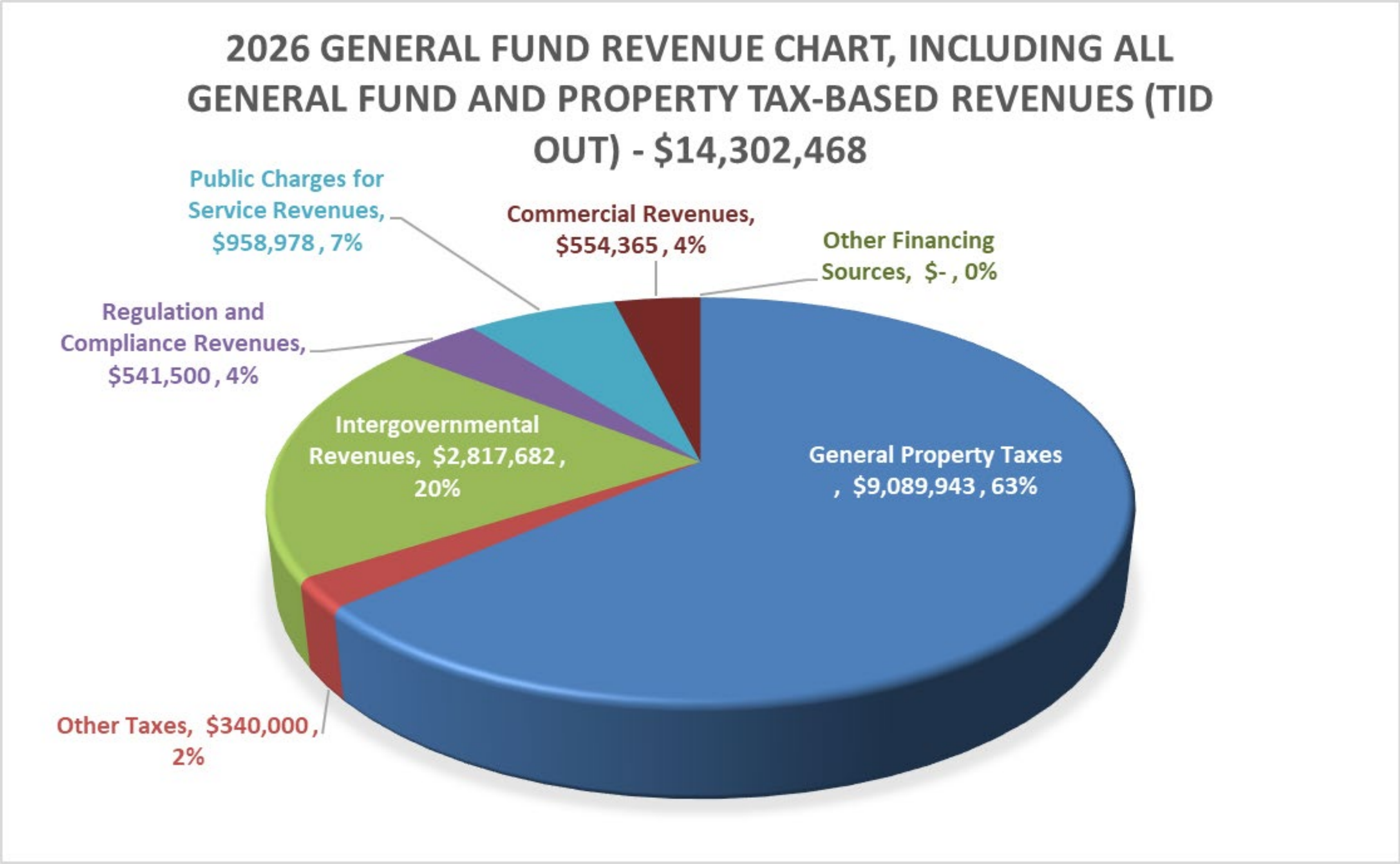


Chart 2 below shows the total amount of general fund revenues the City needs to pay for the expenditures outlined in Chart 1. One can see that this is balanced at $14,302,468. The largest source of revenue at 63% is general property taxes. This is a 4 percent decrease from the 2025 budget (67%), and shows the City's efforts at diversifying revenue sources. Intergovernmental revenue makes up 20%, and various other fees, charges, and other financing sources make up the remaining 17%.

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 2026 is funded. The total, excluding the Tax Increment Districts, is $14,302,468.

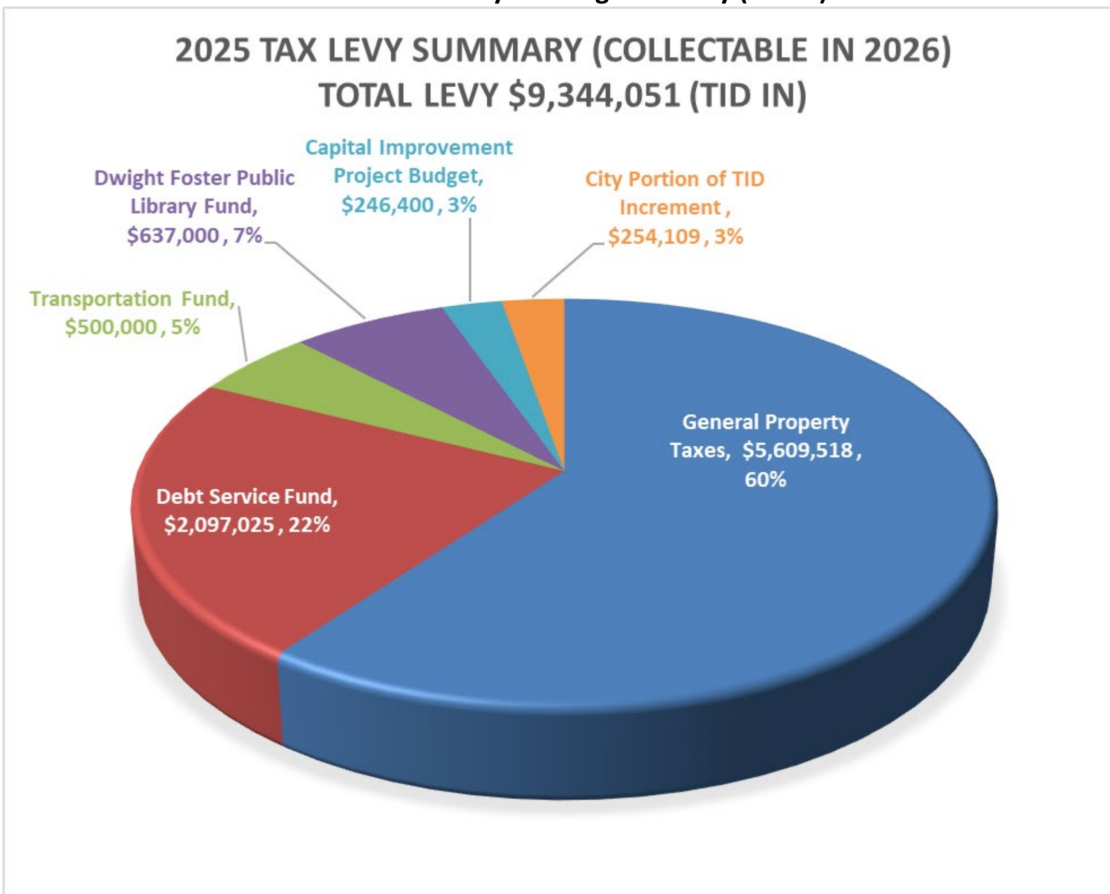
Chart 2: General Fund Revenues, Including all General Fund and Property Tax-based Revenues (TID Out)



Note the "other financing sources" category in the 2026 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 2026.

Chart 3 below shows a summary of the 2025 Tax Levy, collectable in 2026, by expenditure type. The largest allocation of levied tax dollars is to the General Fund for general expenditures at 60%. Note that the total expenditures needed to fund the City's general fund programs, projects, and services is $14,556,576 (TID in). However, there are other revenue sources that contribute to funding these expenditures. The total tax levy is $9,334,051, of which 60% is used for general expenditures, 22% used for debt service, 7% for the Library Fund; 5% for the Transportation Fund; 3% funds the City's Tax Increment Districts; and the remaining 3% funds the levied CIP budget.

Chart 3: Tax Levy Funding Summary (TID In)

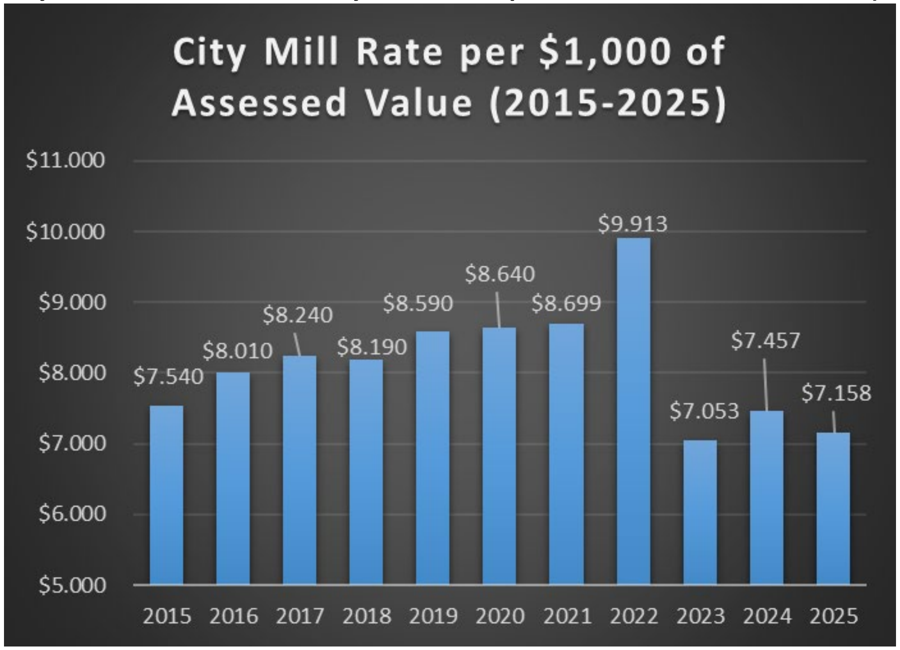


SECTION C
HISTORIC MILL RATE CHARTS & ORGANIZATIONAL CHART

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 proposed tax levy and associated budget decrease the City's portion of the mill rate from $7.457 to $7.158 per $1,000 of assessed value. The mill rate is based on the aggregate assessed value of all of the property in the City. The mill rate decreased due to the increase in assessed value and the decrease in the City's portion of the property tax levy. 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 (2015-2025)

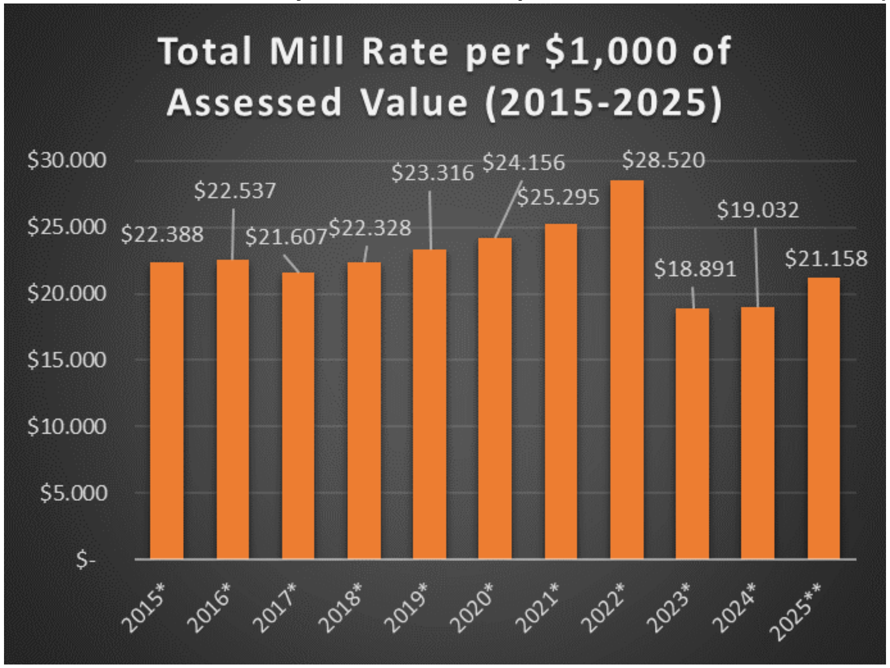


*2025 rate is based on final assessed valuation of $1,305,311,000

The City's contracted assessor performed an Interim Market Update in 2023, which is why the 2023 mill rate decreased substantially. In 2025, the City's assessment ratio decreased from 91.47% to 83.76%, which means the assessed value is 17% below the market value. This puts the City outside the legal range for assessment ratio. To remedy this, this budget includes the first year of a new five-year contract with Associated Appraisal for full value maintenance, which will keep the City in compliance with statutes for the life of the contract. At the end of the term (2030), the City will need to perform a full revaluation.

Chart 5 shows the overall mill rate for property owners in the City of Fort Atkinson from 2015-2025. Note that for the levy years 2015 through 2024, this total includes the school levy tax credit. The 2025 total mill rate does not include that tax credit as it has not been provided yet. This total may be reduced by about $2.00 per $1,000 of value with the tax credit.

CHART 5: Total Mill Rate for the City of Fort Atkinson per $1,000 of Assessed Value (2015-2025)



*2015-2024 total mill rate includes the school levy tax credit.
**Total mill rate in 2025 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 2023-2025. 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 2025 mill rate increased by $0.20 per $1,000 of assessed value over the 2024 mill rate (6.34%). MATC is shown in yellow, and the 2025 mill rate increased by $0.02 per $1,000 of assessed value from the 2024 mill rate (3.13%). The City of Fort Atkinson is shown in green, and the mill rate decreased by $0.30 or about 4%. The Fort Atkinson School District is shown in blue, and the 2025 mill rate increased by $0.05 per $1,000 of assessed value (0.55%).

CHART 6: Mill Rate Break Down per $1,000 of Assessed Value by Taxing Jurisdiction (2023-2025)

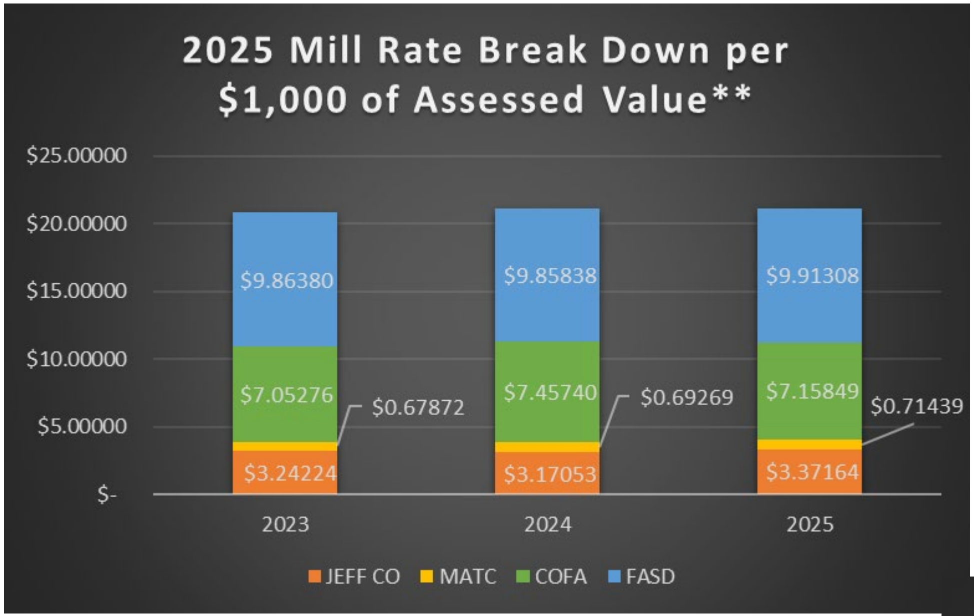


CHART 7: 2025 Total Mill Rate by Taxing Jurisdiction as a Percentage of the Total

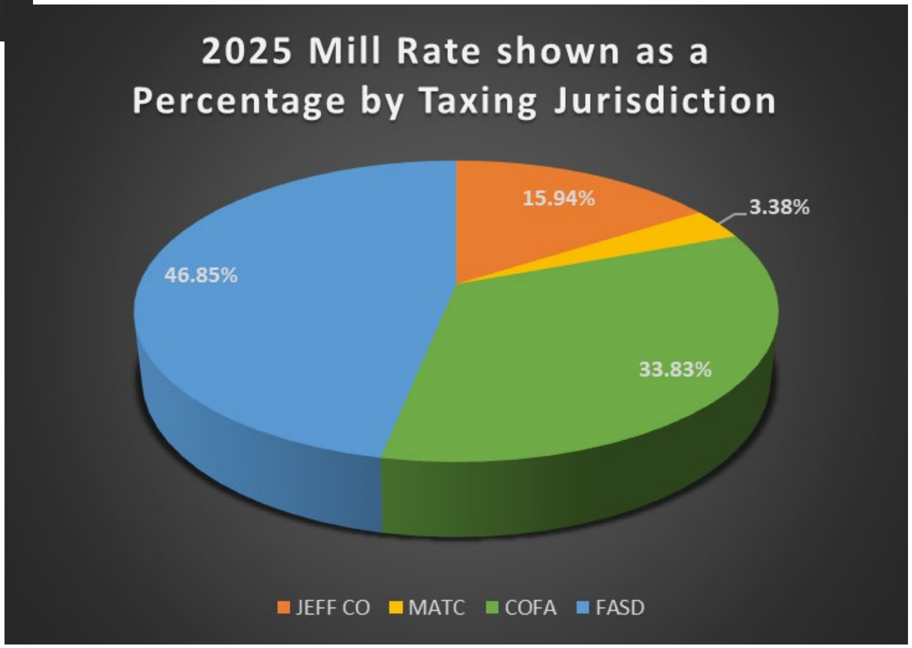


Chart 7 to the right shows the 2025 mill rate by taxing jurisdiction as a percentage of the total. The School District makes up about 47% of the total, while the City is about 34%. Jefferson County accounts for 16%, and MATC has the remaining 3%. This is similar to previous years; however, note that the City's portion decreased about 1.4% from 2024.

The tables below show the impact on the 2025 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 2024 and 2025 mill rates, not including the School Levy Tax Credit.

TABLE 1: 2024 and 2025 Estimated City Tax Bill Comparison at Various Assessed Property Values

Assessed Property Value	2024 City Mill Rate*	2024 City Portion of Tax Bill	2025 Estimated City Mill Rate*	2025 City Portion of Tax Bill	Difference in City Portion of Tax Bill (2025-2024)	Difference Per Month
$ 200,000.00	7.457403	$ 1,491.48	7.158486	$ 1,431.70	$ (59.78)	$ (4.98)
$ 238,939.00	7.457403	$ 1,781.86	7.158486	$ 1,710.44	$ (71.42)	$ (5.95)
$ 325,000.00	7.457403	$ 2,423.66	7.158486	$ 2,326.51	$ (97.15)	$ (8.10)
$ 450,000.00	7.457403	$ 3,355.83	7.158486	$ 3,221.32	$ (134.51)	$ (11.21)
*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 2025 is $238,939. A property owner of an average single-family dwelling would likely see about a $71.42 reduction in the City's portion of the property tax bill.

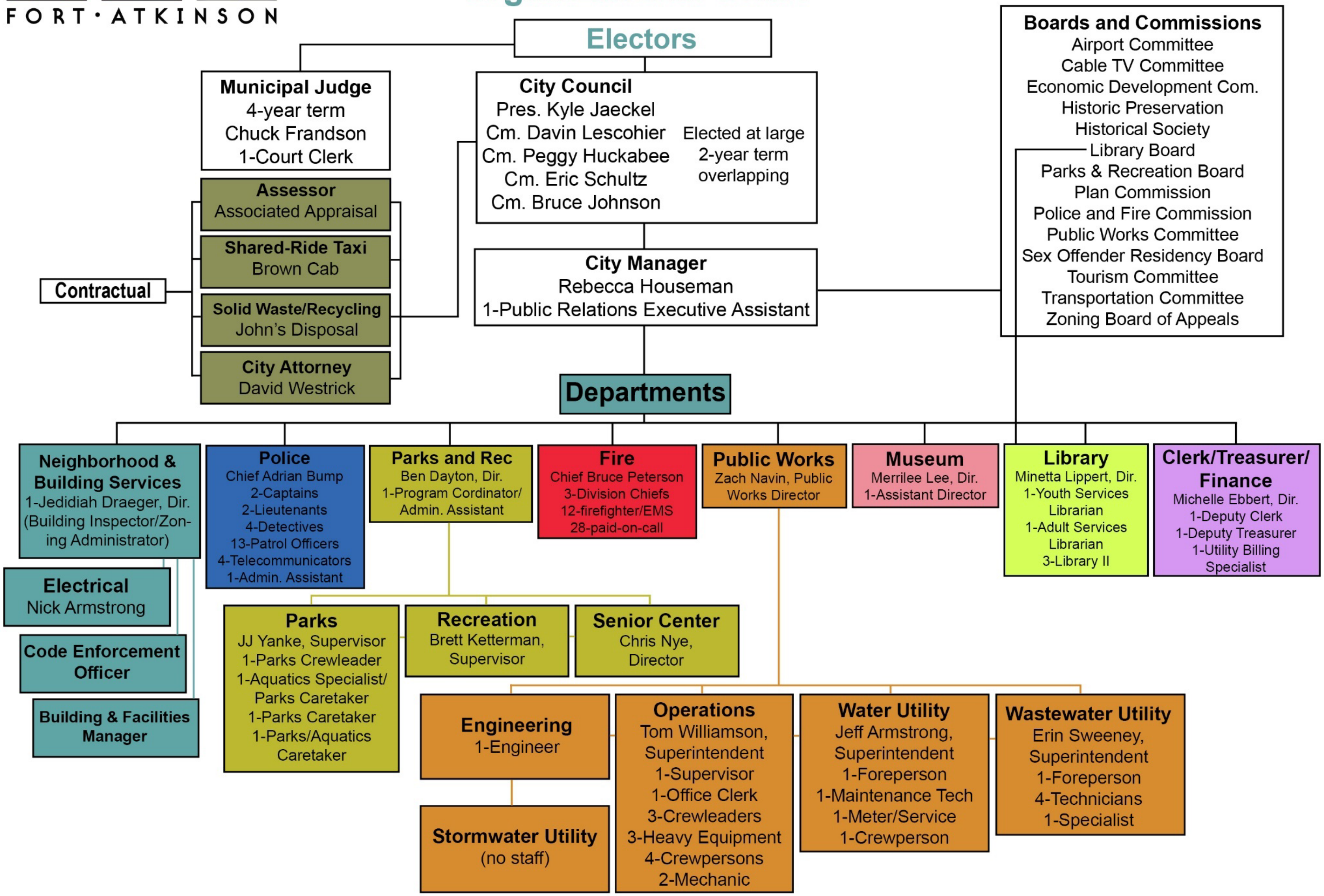
Table 2 shows the impact of the total mill rate, comparing the 2024 and 2025 mill rates, not including the School Levy Tax Credit. (not available at time of publication).

TABLE 2: 2024 and 2025 Estimated Total Tax Bill Comparison at Various Assessed Property Values

Assessed Property Value	2024 Total Mill Rate*	2024 Total Tax Bill*	2025 Estimated Total Mill Rate*	2025 Estimated Total Tax Bill*	Difference in Tax Bill (2025-2024)	Difference Per Month
$ 200,000.00	$ 21.18	$ 4,235.80	$ 21.16	$ 4,231.52	$ (4.28)	$ (0.36)
$ 238,939.00	$ 21.18	$ 5,060.49	$ 21.16	$ 5,055.37	$ (5.12)	$ (0.43)
$ 325,000.00	$ 21.18	$ 6,883.18	$ 21.16	$ 6,876.22	$ (6.96)	$ (0.58)
$ 450,000.00	$ 21.18	$ 9,530.55	$ 21.16	$ 9,520.92	$ (9.64)	$ (0.80)
*Does not include School Levy Tax Credit						

A property owner of an average single-family dwelling would likely see about an $5.12 decrease 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.

2026 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 21, 2025]

Notice of the 2026 Budget Public Hearing for the City of Fort Atkinson, WI

Notice is hereby given that on Tuesday, November 4, 2025, at 7:00 p.m. at the Fort Atkinson City Hall, 101 N. Main Street, Fort Atkinson, Wisconsin, a Public Hearing on the 2026 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 2026 Budget.

2026 City of Fort Atkinson Budget Summary

	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	Percent Change
GENERAL FUND REVENUES						
General Property Taxes	$ 6,001,822	$ 6,052,414	$ 5,998,474	$ 5,998,474	$ 5,609,518	-6.48%
Other Taxes	$ 316,153	$ 321,428	$ 340,150	$ 341,058	$ 340,000	-0.04%
Intergovernmental Revenues	$ 2,101,675	$ 2,452,237	$ 2,413,802	$ 2,415,719	$ 2,817,682	16.73%
Regulation and Compliance Revenues	$ 504,122	$ 538,332	$ 511,500	$ 650,276	$ 541,500	5.87%
Public Charges for Service Revenues	$ 808,223	$ 839,482	$ 696,744	$ 1,426,383	$ 958,978	37.64%
Public Improvement	$ -	$ -	$ -	$ -	$ -	0.00%
General Revenues	$ 53,490	$ 53,490	$ -	$ 6,357	$ -	0.00%
Commercial Revenues	$ 396,271	$ 1,117,272	$ 531,830	$ 917,488	$ 554,365	4.24%
Other Finances Sources	$ -	$ 497,161	$ -	$ -	$ -	0.00%
Total General Fund Resources	**$ 10,181,757**	**$ 11,871,815**	**$ 10,492,499**	**$ 11,755,755**	**$ 10,822,043**	**3.14%**
GENERAL FUND EXPENDITURES						
General Government	$ 935,244	$ 896,303	$ 964,244	$ 915,654	$ 1,004,647	4.19%
Public Safety	$ 4,578,178	$ 4,702,407	$ 5,019,641	$ 5,054,049	$ 5,440,967	8.39%
Health and Social Services	$ 31,977	$ 32,643	$ 34,000	$ 33,644	$ 34,500	1.47%
Public Works	$ 2,320,308	$ 2,251,196	$ 2,507,609	$ 2,504,276	$ 1,797,970	-28.30%
Culture and Recreation	$ 1,506,104	$ 1,549,141	$ 1,644,735	$ 1,679,827	$ 1,774,616	7.90%
Conservation and Development	$ 272,929	$ 257,975	$ 266,270	$ 285,955	$ 267,570	0.49%
Public Service Enterprises	$ 42,084	$ 48,422	$ 56,000	$ 58,000	$ 501,773	796.02%
Total General Fund Expenditures	**$ 9,686,823**	**$ 9,738,088**	**$ 10,492,499**	**$ 10,531,404**	**$ 10,822,043**	**3.14%**

All Governmental & Proprietary Funds Combined:	Est. Fund Balance January 1, 2026	Total Est. Revenues	Total Est. Expenditures	Est. Fund Balance Dec. 31, 2026	Property Tax Contribution
General Fund	$ 7,331,675	$ 10,822,043	$ 10,822,043	$ 7,331,675	$ 5,609,518
Wastewater Utility Fund	$ 4,557,363	$ 3,962,620	$ 3,962,620	$ 4,557,363	$ -
Water Utility Fund	$ 2,091,128	$ 3,983,265	$ 3,983,265	$ 2,091,128	$ -
Debt Service (General Fund)	$ 871,540	$ 2,097,025	$ 2,097,025	$ 871,540	$ 2,097,025
Transportation Fund	$ 1,714,919	$ 1,886,298	$ 1,886,298	$ 1,714,919	$ 500,000
Business Revolving Loan Fund	$ 519,418	$ -	$ -	$ 519,418	$ -
EMS	$ (41,955)	$ 815,162	$ 815,162	$ (41,955)	$ -
Lodging/Room Tax/City Scape	$ 161,675	$ 45,000	$ 45,000	$ 161,675	$ -
Affordable Housing Fund	$ 1,171,683	$ 567,640	$ 567,640	$ 1,171,684	$ -
Stormwater Utility Fund	$ 643,595	$ 979,123	$ 979,123	$ 643,595	$ -
Klement Business Park - TID #6	$ 1,245,520	$ 146,121	$ 146,121	$ 1,245,520	$ 49,645
Downtown Economic Development - TID #7	$ 193,618	$ 421,519	$ 421,519	$ 193,618	$ 142,609
Northwest Overlay Development - TID #9	$ (847,773)	$ 444,721	$ 573,901	$ (976,953)	$ 23,433
Northeast Blight Elimination - TID #10	$ 4,057	$ 110,890	$ 84,900	$ 30,047	$ 38,422
Dwight Foster Public Library Fund	$ 82,632	$ 1,165,150	$ 1,165,150	$ 82,632	$ 637,000
Subsidized Taxi Program	$ 87,860	$ 190,000	$ 190,000	$ 87,860	$ -
CDBG Close - Lorman Street	$ (181,497)	$ 25,000	$ 25,000	$ (181,497)	$ -
Airport Fund	$ 145,232	$ 126,000	$ 126,000	$ 145,232	$ -
Capital Catalyst Grant	$ 609,992	$ 1,500	$ 1,500	$ 609,992	$ -
Capital Improvements Project Fund	$ 640,034	$ 246,400	$ 246,400	$ 640,034	$ 246,400
Total Necessary Property Tax Levy (TIDs in)					**$ 9,344,051**

Rebecca Houseman, City Manager
City of Fort Atkinson

RESOLUTION NO. ____
A RESOLUTION ADOPTING THE 2026 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 2026 Proposed Budget prepared by City Staff and has authorized publication of the summary budget; and

WHEREAS, a Public Hearing on the 2026 budget was held on November 4, 2025, following proper notice in accordance with §65.90 Wis. Stats.; and

WHEREAS, it is necessary to levy property taxes in the amount of $9,344,051 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 2025 for the uses and purposes set forth in said budget; and

WHEREAS, the necessary levy of $9,344,051 represents a $366,058 (3.77%) decrease over the 2024 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 2026 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 2026 budget is $9,344,051 (including TIDs), and the tax rate is established at $7.16 per thousand dollars of assessed property value, based on the total assessed value of $1,305,311,000

Adopted and effective this 18th day of November 2025.

CITY OF FORT ATKINSON

____
Kyle Jaeckel, Council President

ATTEST:

____
Michelle Ebbert, City Clerk/Treasurer/Finance Director

2026 City of Fort Atkinson Budget Summary

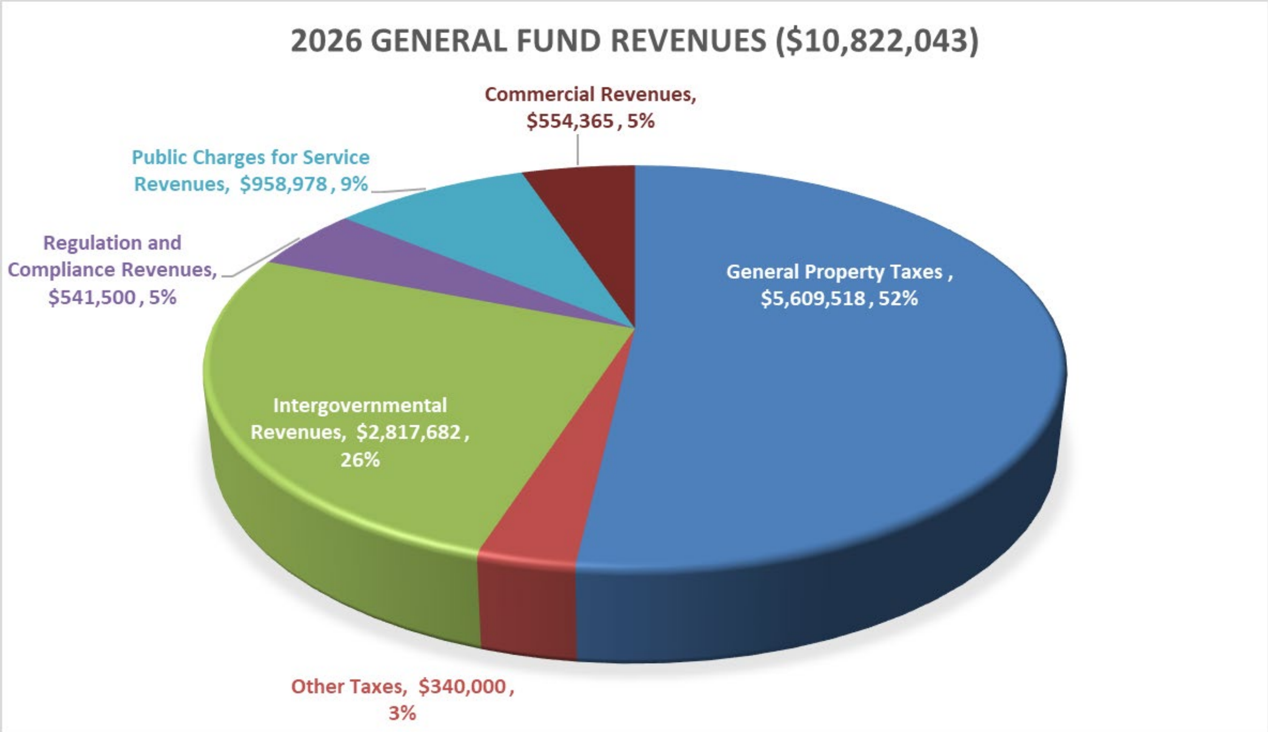
	2025 Adopted Budget	2026 Proposed Budget	Percent Change
GENERAL REVENUES			
General Property Taxes	$ 5,998,474	$ 5,609,518	-6.48%
Other Taxes	$ 340,150	$ 340,000	-0.04%
Intergovernmental Revenues	$ 2,413,802	$ 2,817,682	16.73%
Regulation and Compliance Revenues	$ 511,500	$ 541,500	5.87%
Public Charges for Service Revenues	$ 696,744	$ 958,978	37.64%
Public Improvement	$ -	$ -	0.00%
General Revenues	$ -	$ -	0.00%
Commercial Revenues	$ 531,830	$ 554,365	4.24%
Other Financing Sources	$ -	$ -	0.00%
Total General Revenues	**$ 10,492,499**	**$ 10,822,043**	**3.14%**
GENERAL FUND EXPENDITURES			
General Government	$ 964,244	$ 1,004,647	4.19%
Public Safety	$ 5,019,641	$ 5,440,967	8.39%
Health and Social Services	$ 34,000	$ 34,500	1.47%
Public Works	$ 2,507,609	$ 1,797,970	-28.30%
Culture and Recreation	$ 1,644,735	$ 1,774,616	7.90%
Conservation and Development	$ 266,270	$ 267,570	0.49%
Public Service Enterprises	$ 56,000	$ 501,773	796.02%
Total General Fund Allocations	**$ 10,492,499**	**$ 10,822,043**	**3.14%**
PROPERTY TAX LEVY	**2025**	**2026**	
General Property Taxes	$ 5,998,474	$ 5,609,518	-6.48%
Debt Service Fund	$ 1,823,441	$ 2,097,025	15.00%
Transportation Fund	$ 500,000	$ 500,000	0.00%
Dwight Foster Public Library Fund	$ 624,000	$ 637,000	2.08%
Capital Improvement Project Budget	$ 167,450	$ 246,400	47.15%
Total Levy Less TIDs	**$ 9,113,365**	**$ 9,089,943**	**-0.26%**
Klement Business Park - TID #6	**$ 48,264**	**$ 49,645**	2.86%
Downtown Economic Development - TID #7	**$ 136,951**	**$ 142,609**	4.13%
Northwest Corridor Development - TID #8	**$ 390,296**	**$ -**	-100.00%
Northwest Overlay Development - TID #9	**$ 7,733**	**$ 23,433**	203.03%
Northeast Blight Elimination - TID #10	**$ 13,500**	**$ 38,422**	184.61%
Total Levy Including TIDs	**$ 9,710,109**	**$ 9,344,051**	**-3.77%**

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 2026. The chart below shows the revenue sources as a percentage of the total. As can be seen from the 2026 General Revenues chart, general property taxes make up the vast majority of the City's revenues at 52% followed by intergovernmental revenues at 26%. Public charges for service make up 9%; regulation and compliance revenues make up 5%; and other taxes make up 3%. Commercial revenues, at $554,365, 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 2026 General Fund Revenues. Each revenue category includes a brief description, any changes, and the net increase or decrease compared to the 2025 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 2026 proposed total of $5,609,518 represents a decrease in the budgeted amount from 2025, due to the removal of garbage and recycling collection contract from the general fund.

- **NET DECREASE: $388,956**

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 2026 proposed total for this category is $340,000, which is a slight decrease from 2025 reflecting actual previous data.

- **NET DECREASE: $150**

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 $38,177 in shared revenue, due to the annual increase in shared revenue per included in 2023 WI Act 12 (3.4%)
- Increase of $40,512 in personal property aid
- Increase of $92,488 in state transportation aid
- Increase of $255 in state connecting highway aid
- Increase of $226,169 due to re-qualification for the Expenditure Restraint Incentive Program (ERIP)
- **NET INCREASE: $403,880**

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:

- Decrease of $11,000 in alcohol licenses, as staff is not budgeting the sale of the reserve license available
- Increases of $6,000 in operator licenses due to 2026 being the renewal year in the 2-year license cycle
- Increase of $23,000 in building permits based on previous actual data and changes to permit fees
- Increase of $10,000 in court penalties and costs to reflect previous actual data and continuing trends (using State Debt Collection system)
- **NET INCREASE: $28,500**

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 $261,098 in fire protection services, due to new 10-year contracts with the surrounding townships
- **NET INCREASE: $262,234**

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. The City continues to benefit from interest income relating to investments in the Local Government Investment Pool (LGIP) and WISC.

- **NET INCREASE: $22,535**

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 2026.

The total amount of general revenues proposed with the 2026 Operating Budget is $10,822,043, which is an increase of $328,194 over the 2025 Operating Budget, or 3.14%.

The following pages include the line item revenue accounts for the 2026 General Revenues.

SECTION E - 2026 General Fund Revenues

City of Fort Atkinson
2026 Operating Budget
General Government Revenues

ACCOUNT NO	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 YTD 08/31/2025	2025 ESTIMATE	2026 PROPOSED	VARIANCE 2026-2025	COMMENTS
				TAXES					
01-41-0041-1100	GENERAL PROPERTY TAXES	$ 6,001,822.00	$ 6,052,413.76	$ 5,998,473.78	$ 5,998,473.78	$ 5,998,473.78	$ 5,609,517.56	$ (388,956.22)	Levy for GF Exp
01-41-0041-1200	OMITTED PROPERTY TAXES	$ -	$ 4,429.40	$ -	$ -	$ 1,059.79	$ -	$ -	
01-41-0041-3100	TAXES FROM WATER DEPARTMENT	$ 315,798.00	$ 316,866.00	$ 340,000.00	$ -	$ 340,000.00	$ 340,000.00	$ -	from Water Utility
01-41-0041-4900	INTEREST ON DELINQ PP TAXES	$ 355.24	$ 132.25	$ 150.00	$ 20.78	$ (1.44)	$ -	$ -	Done 12/31/2024
	TOTAL TAXES	**$ 6,317,975**	**$ 6,373,841**	**$ 6,338,624**	**$ 5,998,495**	**$ 6,339,532**	**$ 5,949,518**	**$ (388,956)**	
				INTERGOVERNMENTAL REVENUES					
01-42-0042-2100	STATE: SHARED REVENUE	$ 987,858.64	$ 1,302,797.86	$ 1,333,016.66	$ 199,952.50	$ 1,327,122.24	$ 1,371,193.76	$ 38,177	Supplemental Rev; 3.4%
01-42-0042-2200	STATE: EXPENDITURE RESTRAINT	$ 178,585.67	$ -	$ -	$ -	$ -	$ 226,168.58	$ 226,169	Requalified
01-42-0042-2300	STATE: FIRE INSURANCE	$ 52,007.11	$ 56,052.19	$ 56,000.00	$ 61,309.75	$ 61,309.75	$ 62,000.00	$ 6,000	
01-42-0042-2400	STATE: EXEMPT COMPUTERS	$ 47,958.53	$ 47,958.53	$ 47,958.00	$ 47,958.53	$ 47,958.53	$ 48,237.35	$ 279	
01-42-0042-2500	STATE: PERSONAL PROPERTY	$ 29,401.11	$ 29,401.11	$ 142,762.00	$ 142,762.89	$ 142,762.89	$ 183,273.96	$ 40,512	PPA Payment
01-42-0042-2600	STATE: VIDEO SERVICE PROVIDER	$ 31,658.81	$ 31,658.81	$ 31,658.00	$ 31,658.81	$ 31,658.81	$ 31,658.00	$ -	2019 fee; updated 10.1.24 DOR
01-42-0042-5100	STATE: SERVICE TO FACILITY	$ 4,702.48	$ 4,700.00	$ 2,030.00	$ 2,030.00	$ 2,030.00	$ 2,030.00	$ -	Red. payment from state
01-42-0042-5300	STATE: BVP VEST GRANT	$ 3,056.00	$ 2,375.00	$ -	$ 2,172.00	$ 2,500.00	$ -	$ -	Reimbursement
01-42-0042-5400	STATE: PD TRAINING/EQUIPMENT	$ 3,200.00	$ 4,320.00	$ -	$ -	$ -	$ -	$ -	Reimbursement

SECTION E - 2026 General Fund Revenues

City of Fort Atkinson
2026 Operating Budget
General Government Revenues

ACCOUNT NO	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 YTD 08/31/2025	2025 ESTIMATE	2026 PROPOSED	VARIANCE 2026-2025	COMMENTS
	INTERGOVERNMENTAL REVENUES (CONTINUED)								
01-42-0042-6400	STATE: GENERAL TRANSPORTATION	$ 616,717.93	$ 606,451.38	$ 620,734.66	$ 465,145.14	$ 620,734.66	$ 713,222.55	$ 92,488	Increase w State Budget
01-42-0042-6500	STATE: CONNECTING HIGHWAY	$ 95,403.98	$ 135,744.39	$ 135,942.43	$ 101,956.80	$ 135,942.00	$ 136,197.83	$ 255	State budget increase
01-42-0042-6600	STATE: RECYCLING	$ 35,150.18	$ 35,201.74	$ 35,200.00	$ 35,177.10	$ 35,200.00	$ 35,200.00	$ -	
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	$ -	$ -	$ -	$ -	$ -	
01-42-0042-7800	STATE: ARPA	$ 7,475.00	$ -	$ -	$ -	$ -	$ -	$ -	
INTERGOVERNMENTAL REVENUES TOTALS		**$ 2,101,675.44**	**$ 2,452,237.04**	**$ 2,413,801.75**	**$ 1,098,623.52**	**$ 2,415,718.88**	**$ 2,817,682.03**	**$ 403,880.28**	

City of Fort Atkinson
2026 Operating Budget
General Government Revenues

BUDGET LINE ITEM ACCOUNT NO	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 YTD 08/31/2025	2025 ESTIMATE	2026 PROPOSED	VARIANCE 2026-2025	COMMENTS
	REGULATION AND COMPLIANCE REVENUES								
01-43-0043-1100	ALCOHOL LICENSES	$ 37,220.09	$ 26,293.40	$ 36,000.00	$ 25,650.00	$ 25,630.00	$ 25,000.00	$ (11,000.00)	Reserve Available
01-43-0043-1200	OPERATOR LICENSES	$ 2,730.00	$ 9,080.00	$ 3,000.00	$ 2,425.00	$ 3,000.00	$ 9,000.00	$ 6,000.00	Every other yr
01-43-0043-1600	CIGARETTE LICENSE	$ 1,900.00	$ 2,300.00	$ 1,900.00	$ 1,900.00	$ 1,900.00	$ 1,900.00	$ -	
01-43-0043-2100	CABLE TV FRANCHISE	$ 126,557.45	$ 126,000.00	$ 126,000.00	$ 45,668.23	$ 126,000.00	$ 126,000.00	$ -	
01-43-0043-3100	BICYCLE LICENSE	$ 130.00	$ 95.00	$ 100.00	$ 105.00	$ 105.00	$ 100.00	$ -	
01-43-0043-3200	DOG & CAT LICENSE	$ 20,554.23	$ 19,970.11	$ 20,000.00	$ 16,482.77	$ 20,000.00	$ 20,000.00	$ -	
01-43-0043-4100	MISC-SPECIAL-DOOR-MOBILE	$ 1,605.00	$ 1,660.00	$ 1,000.00	$ 2,610.00	$ 2,750.00	$ 1,500.00	$ 500.00	
01-43-0043-5100	BUILDING PERMITS	$ 101,939.85	$ 107,551.10	$ 95,000.00	$ 90,335.75	$ 105,000.00	$ 100,000.00	$ 5,000.00	based on data
01-43-0043-5200	ELECTRICAL PERMITS	$ 15,777.95	$ 18,079.75	$ 20,000.00	$ 21,571.00	$ 35,000.00	$ 28,000.00	$ 8,000.00	based on data
01-43-0043-5300	PLUMBING PERMITS	$ 8,399.00	$ 9,466.00	$ 8,000.00	$ 7,147.70	$ 18,000.00	$ 12,000.00	$ 4,000.00	based on data
01-43-0043-5400	EROSION CONTROL PERMIT	$ -	$ -	$ -	$ -	$ 750.00	$ 1,500.00		
01-43-0043-5500	HVAC PERMITS	$ -	$ 10,579.50	$ 10,000.00	$ 13,335.80	$ 25,000.00	$ 15,000.00	$ 5,000.00	based on data
01-43-0043-5600	PAYMENT IN LIEU-PARK	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
01-43-0043-5700	PARK IMPACT FEES	$ -	$ -	$ -	$ 69,896.00	$ 74,941.00	$ -	$ -	Unbudgeted
01-43-0043-5900	MISC BLDNG PERMITS-FEES	$ 5,975.00	$ 5,521.65	$ 5,000.00	$ 4,175.00	$ 5,200.00	$ 5,500.00	$ 500.00	based on data
01-43-0043-6000	ZONING PERMITS AND FEES	$ 7,885.00	$ 7,240.00	$ 7,500.00	$ 8,765.00	$ 10,000.00	$ 8,000.00	$ 500.00	
01-43-0043-6100	COURT PENALTIES & COSTS	$ 144,176.09	$ 162,807.57	$ 145,000.00	$ 117,945.13	$ 162,000.00	$ 155,000.00	$ 10,000.00	based on data
01-43-0043-6200	PARKING VIOLATIONS	$ 29,272.00	$ 31,688.07	$ 33,000.00	$ 28,147.75	$ 35,000.00	$ 33,000.00	$ -	
REGULATION AND COMPLIANCE REVENUES		**$ 504,121.66**	**$ 538,332.15**	**$ 511,500.00**	**$ 456,160.13**	**$ 650,276.00**	**$ 541,500.00**	**$ 28,500.00**	

SECTION E - 2026 General Fund Revenues

City of Fort Atkinson
2026 Operating Budget
General Government Revenues

ACCOUNT NO	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 YTD 08/31/2025	2025 ESTIMATE	2026 PROPOSED	VARIANCE 2026-2025	COMMENTS
	PUBLIC CHARGES FOR SERVICES								
01-44-0044-1100	GENERAL GOVERNMENT	$ 2,577.68	$ 4,192.36	$ 2,500.00	$ 595,507.06	$ 600,000.00	$ 2,500.00	$ -	NSF; Sales Tax Profit
01-44-0044-1600	REVOLVING LOAN ADMIN	$ 2,500.00	$ 7,500.00	$ 2,500.00	$ (2,500.00)	$ (3,000.00)	$ -	$ (2,500.00)	Admin for revolving
01-44-0044-2100	POLICE DEPARTMENT	$ 7,676.87	$ 2,845.11	$ 5,000.00	$ 1,713.27	$ 2,500.00	$ 3,000.00	$ (2,000.00)	
01-44-0044-2150	SCHOOL RESOURCE OFFICER	$ 56,890.00	$ 59,214.00	$ 62,174.00	$ 30,102.00	$ 62,204.00	$ 65,231.00	$ 3,057.00	Split w/ FASD
01-44-0044-2200	FIRE DEPARTMENT	$ 15.00	$ 10.00	$ -	$ 10.00	$ 10.00	$ -	$ -	
01-44-0044-2500	LOCATES SERVICE SDFA	$ 8,500.00	$ 8,500.00	$ 8,500.00	$ 8,500.00	$ 8,500.00	$ 8,500.00	$ -	
01-44-0044-4110	STREET MAINTENANCE	$ 28,379.83	$ 50,588.13	$ 35,000.00	$ 5,143.45	$ 28,000.00	$ 35,000.00	$ -	Water Dept Breaks
01-44-0044-4300	PARKING LOTS	$ 110.00	$ 110.00	$ 110.00	$ 50.00	$ 50.00	$ 50.00	$ (60.00)	Dunsmoor
01-44-0044-6150	HOARD TRUST CONTRIBUTIONS	$ 25,378.57	$ 29,726.46	$ -	$ -	$ -	$ -	$ -	Hoard Trust/not budgeted
01-44-0044-6230	AQUATIC CENTER	$ 180,412.49	$ 173,059.86	$ 168,000.00	$ 178,905.32	$ 178,905.32	$ 170,000.00	$ 2,000.00	
01-44-0044-6240	YOUTH CENTER ADMISSIONS	$ 2,458.33	$ 2,502.40	$ 2,500.00	$ 301.71	$ 2,500.00	$ 2,500.00	$ -	
01-44-0044-6250	RECREATION DEPARTMENT	$ 100,150.83	$ 93,327.43	$ 95,000.00	$ 61,499.87	$ 95,000.00	$ 95,000.00	$ -	Add't Rec Fees
01-44-0044-7130	WEED CONTROL/PUBLIC NUISANCE	$ 1,658.25	$ 2,780.59	$ 2,000.00	$ 185.08	$ 1,500.00	$ 2,000.00	$ -	
01-44-0044-8300	FIRE OPERATIONS	$ 253,318.84	$ 264,332.27	$ 264,817.51	$ 231,936.50	$ 296,936.00	$ 525,916.00	$ 261,098.50	New Town Contracts
01-44-0044-8350	SHARED CAPITAL FIRE EQUIPMENT	$ 88,791.00	$ 92,164.79	$ -	$ 77,690.67	$ 103,583.56	$ -	$ -	Not budgeted
01-44-0044-8400	FIRE - TOWN ONLY EQUIPMENT	$ -	$ -	$ -	$ -	$ -	$ -	$ -	Not budgeted
01-44-0044-8600	PILOT WHPC-GROVE ST	$ 5,501.32	$ 5,501.32	$ 5,500.00	$ 5,912.82	$ 5,912.82	$ 5,500.00	$ -	Payment in lieu 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	$ 11,904.10	$ 11,126.96	$ 11,142.00	$ 11,781.20	$ 11,781.20	$ 11,781.00	$ 639.00	
PUBLIC CHARGES FOR SERVICES TOTALS		**$ 808,223**	**$ 839,482**	**$ 696,744**	**$ 1,238,739**	**$ 1,426,383**	**$ 958,978**	**$ 262,234**	

SECTION E - 2026 General Fund Revenues

City of Fort Atkinson
2026 Operating Budget
General Government Revenues

BUDGET LINE ITEM ACCOUNT NO	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 YTD 08/31/2025	2025 ESTIMATE	2026 PROPOSED	VARIANCE 2026-2025	COMMENTS
	PUBLIC IMPROVEMENT REVENUES								
01-46-0046-1100	STREET CONSTRUCTION OR PAVING	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
01-46-0046-1300	DEFER SPECIAL ASSESSMENTS	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
01-46-0046-5100	SUBDIVIDER'S DEPOSITS	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
PUBLIC IMPROVEMENT REVENUES TOTALS		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
	OTHER GENERAL REVENUES								
01-47-0047-1100	DONATIONS / GRANTS	$ 54,478.67	$ 54,478.67	$ -	$ 6,208.72	$ 6,500.00	$ -	$ -	Not budgeted
01-47-0047-1500	FOCUS ON ENERGY/GRANTS	$ -	$ -	$ -	$ -	$ -	$ -	$ -	Budget amended
01-47-0047-5100	RECYCLE ELECTRONIC/SCRAP	$ (1,380.84)	$ (1,380.84)	$ -	$ (983.75)	$ (1,500.00)	$ -	$ -	as needed when
01-47-0047-9100	REFUND PRIOR YEARS EXPENSE	$ 391.80	$ 391.80	$ -	$ 1,356.70	$ 1,356.70	$ -	$ -	
OTHER GENERAL REVENUES TOTALS		**$ 53,490**	**$ 53,490**	**$ -**	**$ 6,582**	**$ 6,357**	**$ -**	**$ -**	
	COMMERCIAL REVENUES								
01-48-0048-1100	INTEREST ON GENERAL INVESTMENT	$ 225,049.39	$ 857,952.75	$ 398,500.00	$ 468,733.25	$ 703,099.88	$ 412,304.00	$ 13,804.00	Investment Income LGIP, MM
01-48-0048-1101	INTEREST ON PMA/WISC	$ -	$ 191,871.13	$ 72,670.00	$ 86,819.05	$ 98,000.00	$ 95,000.00	$ 22,330.00	CDs through WISC
01-48-0048-1200	INSURANCE RECOVERIES	$ 45,586.92	$ 25,626.42	$ -	$ 47.28	$ 47.28	$ -	$ -	No budget
01-48-0048-1500	INTEREST INCOME ON LEASES	$ 12,044.00	$ 11,731.00	$ 15,600.00	$ 11,417.00	$ 11,417.00	$ 11,101.00	$ (4,499.00)	US Cell, GASB 87
01-48-0048-2100	RENTAL OF CITY PROPERTY	$ 10,983.99	$ 11,985.28	$ 23,300.00	$ 2,562.07	$ 12,654.07	$ 14,200.00	$ (9,100.00)	Office;
01-48-0048-3300	INTEREST ON CITY EQUITY	$ 11,560.00	$ 11,560.00	$ 11,560.00	$ 11,560.00	$ 11,560.00	$ 11,560.00	$ -	
01-48-0048-6100	SALE OF CITY PROPERTY	$ 90,846.56	$ 6,350.00	$ 10,000.00	$ 237,240.00	$ 43,778.00	$ 10,000.00	$ -	
01-48-0048-9000	REBATE ON CREDIT CARD	$ 200.63	$ 195.68	$ 200.00	$ 190.60	$ 190.60	$ 200.00	$ -	
COMMERCIAL REVENUES TOTALS		**$ 396,271**	**$ 1,117,272**	**$ 531,830**	**$ 818,569**	**$ 880,747**	**$ 554,365**	**$ 22,535**	

SECTION E - 2026 General Fund Revenues

City of Fort Atkinson
2026 Operating Budget
General Government Revenues

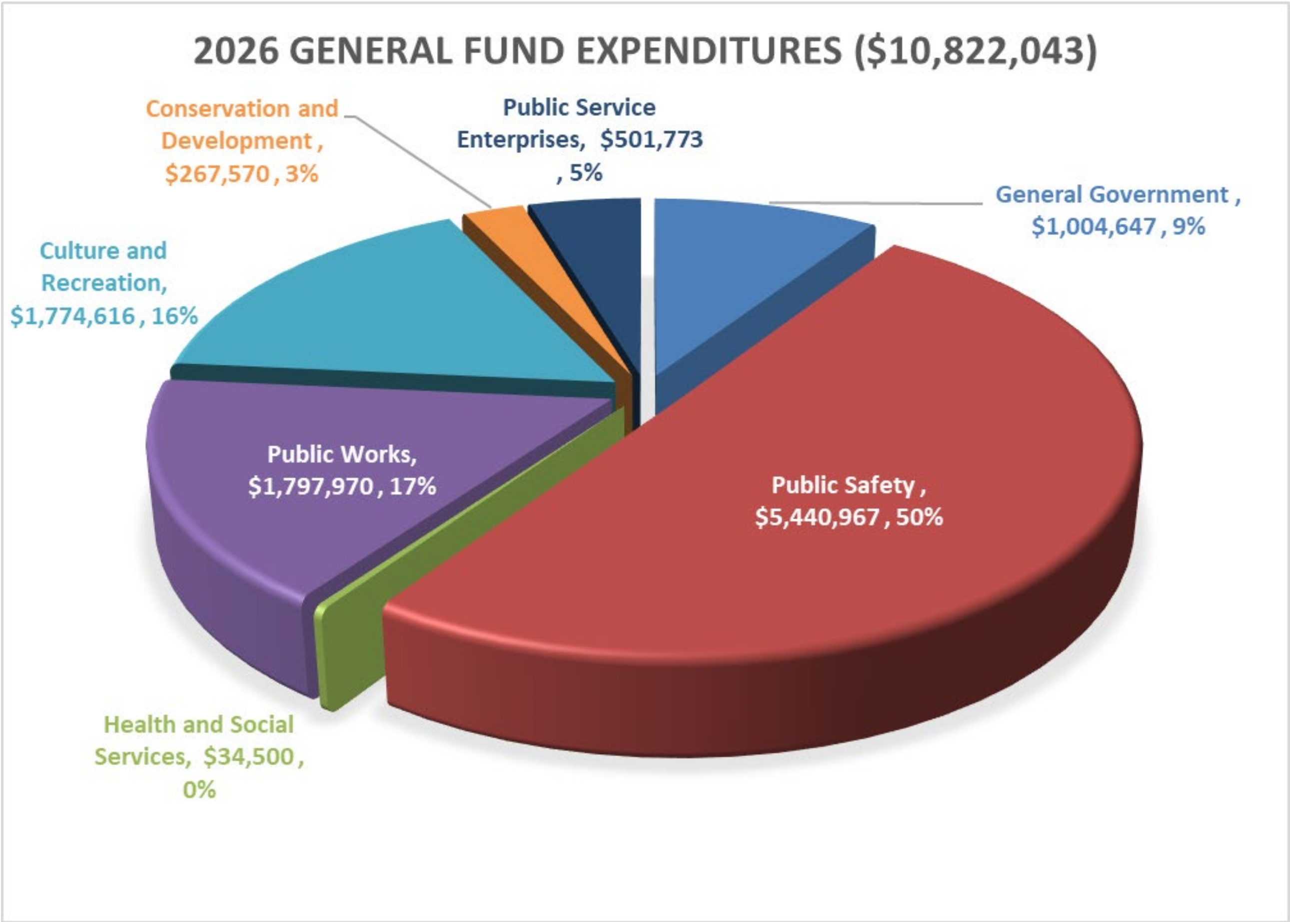
BUDGET LINE ITEM ACCOUNT NO	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 YTD 08/31/2025	2025 ESTIMATE	2026 PROPOSED	VARIANCE 2026-2025	COMMENTS
	OTHER FINANCING SOURCES & OPERATING TRANSFERS								
01-49-0049-1000	PREMIUM ON LT DEBT	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
01-49-0049-2500	PROCEEDS FROM LT DEBT	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
01-49-0049-2501	PROCEEDS 2024-2025 BORROW	$ -	$ 497,161	$ -	$ -	$ -	$ -	$ -	
01-49-0049-9999	FUND BALANCE APPLIED	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
	OTHER SOURCES & TRANSFERS TOTALS	**$ -**	**$ 497,161**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
	TOTAL REVENUES	**$ 10,181,757**	**$ 11,871,815**	**$ 10,492,499**	**$ 9,617,168**	**$ 11,719,013**	**$ 10,822,043**	**$ 328,194**	

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 2026 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 (50%), Public Works (17%) 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.

2025-2026 City Council Members:

President Kyle Jaeckel (2025-2027)
Council Member/President Pro Tem Eric Schultz (2024-2026)
Council Member Davin Lescohier (2025-2027)
Council Member Bruce Johnson (2024-2026)
Council Member Peggy Huckabee (2025-2027)

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.

Members of the Municipal Building staff are seen in December of 2024.

Court personnel include Nicole Sachse, Court Clerk; Lt. Vanessa Leonard, Court Officer; and Municipal Judge Chuck Frandson. Clerk Sachse 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 Sachse also collects forfeitures and disburses funds to the State of Wisconsin and Jefferson County as required.

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.

City Manager Rebecca Houseman is seen at left with members of the City Council at the groundbreaking for Ridge View Lofts. From left are Houseman, Eric Schultz, Kyle Jaeckel, Davin Lescohier and Peggy Huckabee.

2025 Accomplishments

- Worked with PAA to recruit and hire a **Director of Public Works**, who started in May 2025.
- Completed the **Downtown and Janesville Avenue corridor planning and streetscaping** projects, including new strategies relating to Historic Preservation.
- Worked with the Fire Chief to negotiate a **new four-year contract** with the Firefighters Local 580 collective bargaining unit.
- Worked with the Fire Chief to negotiate **new 10-year Fire/EMS contracts** with the Towns of Hebron, Jefferson, Koshkonong, Oakland, and Sumner.
- Worked with the Police Chief to negotiate a **new three-year contract** with the Police Union collective bargaining unit.
- Commissioned a **Classification and Compensation Study** and included implementation in the 2026 budget without a property tax increase.
- Commissioned a **Retail Market Study** with CGC to understand how the City can market itself to new retailers and business with the draft report to be presented to the City Council before the end of the year.
- Prepared a Request for Proposals and negotiated a **new five-year contract with John's Disposal** for garbage and recycling collection services.
- Moved the garbage and recycling collection contract from the general property tax levy to a special charge on the property tax bill.
- 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 elected as the **Second Vice President of the League of Wisconsin Municipalities Board of Directors,** which has allowed Fort Atkinson to be represented during agenda-setting for the LWM legislative priorities and will result in being the President in during the 2027-2028 term.
- Continued actively representing the City of Fort Atkinson at **speaking engagements** through the Wisconsin City/County Managers Association (WCMA) and the LWM.
- Worked with **Intrepid Investments to execute a Development Agreement** for 35 acres of the 75 acres the City owns along Banker Road, which will feature an 87-unit apartment building, multiple townhome units, and many single-family dwellings.

2026 Goals

- Continue to tell the City's story through social and traditional media, the website, and an improved **communications strategy.**
- 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 elected officials in the Wisconsin Senate and Assembly to prioritize Fort Atkinson's needs relating to the repair and replacement of **state connecting highways**.
- 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. Work with the City's financial advisors to create additional TIDs downtown and over the Klement Business Park.
- Hire a consultant to engage the City Council, staff, and the public in a **strategic planning process** to establish the missions, vision, and values of the organization.
- 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.
- Apply to the International City/County Management Association to become a **Credentialed Manager**.
- Continue to prioritize and implement elements of the **Comprehensive Plan**, including reporting back on progress to the Plan Commission and the City Council.

2026 CIP Projects Proposed

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, vision and values for future.

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.

2025 Accomplishments

- Administered request for proposals for an auditing firm. City Council approved a three year contract with Baker Tilly to perform audit services for years 2025-2026-2027.
- Negotiated with Associated Appraisal for a Full Value Maintenance Assessment Contract for years 2026-2030.
- Assisted Fire/EMS Staff with a multi-year audit for Medicare/Medicare payments for services.
- Applied for and was awarded a State & Local Cybersecurity Grant Program for installation and administration of EDR (Endpoint Detection Response) software.
- All staff members completed the NAMI Southeast Wisconsin Crisis Intervention Partners (CIP) Training.
- Utility Billing Specialist Kara Van de Ven completed the Fort Atkinson Chamber's leadership training - Project Lead.

City Clerk Michelle Ebbert is seen swearing in new officer Jonathan Tegel.

- Deputy Clerk Courtney Thom served on Committees for the Wisconsin Municipal Clerks Association, Clerk Education Fund and Multi-Media Committees.
- Deputy Clerk Courtney Thom received the WMCA – Wisconsin Municipal Clerks Association Certification of WCMC - Wisconsin Certified Municipal Clerk.
- Clerk/Treasurer/Finance Director Michelle Ebbert attended training through the Wisconsin Municipal Clerks Association, Wisconsin Government Financial Officers Association.
- Staff administered two successful elections: February 18 and April 1.
- Transitioned quarterly wastewater invoicing onto bi-monthly water utility billing for forty businesses within the city that include restaurants, gas stations and grocery stores.
- 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, 26 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 process over $20 million dollars in collections.

- Licensing: Alcohol (45), Cigarette and Tobacco products (18), Door-to-Door Direct Sellers (32), Mobile Merchant (8), Operators (106).
- 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.

2026 Goals

- **2026 Elections:**
  - Administer three elections during April, August, and November. Possible Primary election in February. Currently have over 7,093 registered voters. A substantial update will be performed on Badger Books creating additional control and monitoring of election processes. New DS300 ballot tabulating devices will be installed adding security and tracking features.

The sun is seen setting as crews work in the background clearing the Ridgeview Estates subdivision last December.

- **Special Event Permit Review**

○ Continue review and enhancement of 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 the growing and expanding community.

2026 CIP Project Proposed

CLERK/TREASURER	ELECTION UPGRADES	$ 25,000.00	New DS200, Badger Book Server, Gym mats, security features

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.

Prior to the 2026 budget, the City's Parks and Recreation Director served as the Municipal Building facility manager with support from the Building Inspector/Zoning Administrator. Starting in 2026, the City intends to hire a Building and Facilities Manager to work in the Department of Building and Neighborhood Services. This position will be responsible for the oversight of the Municipal Building as well as other City buildings and facilities. The following projects are planned for the 2026 Municipal Building CIP:

2026 CIP Projects Proposed

MUNICIPAL BUILDING	SECURITY DOOR ACCESS	$ 15,000.00	Door control at 5 doors provided by new key FOB system for security. Using same system as the new Parks and Public Works building.
MUNICIPAL BUILDING	EXTERIOR RAMP REPAIRS	$ 22,000.00	Repair existing ramps, stairs, and railings at the entrance areas to be ADA-compliant. Address buckling and uneven pavers to eliminate the current trip hazards. This is included on page 63 of the Municipal Facilities Assessment, 2022 and noted for Election ADA Compliance.

Other General Government Accounts

- **Job Classification/Labor Relations** – this account is used to fund expenditures associated with union negotiations. The City negotiated new agreements with the Police and Fire unions in 2025. This account will be used for general labor relations and attorney fees as needed.

- **Assessor** – this account is used to pay for the contract with the City's Assessor. In 2025, the City executed a new five-year full value maintenance contract with Associated Appraisal Consultants. The goal of the new contract, which is about $28,000 more per year, is to keep the City in compliance with state statutes relating to assessment ratio and to avoid large swings in assessed valuation.
- **Auditor** – this account is used to pay for the City's contract with an independent auditor, Baker Tilly. In 2025, the City executed a new three-year contract (2025-2027).
- **Information Technology** – staff moved all IT expenses into this account. The City contracts with Ignatek for IT services. The contract is managed through the Clerk/Treasurer/Finance Department.
- **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:
    - Property and liability insurance
    - Fire insurance, which is now included in property insurance account
    - Workers compensations insurance
    - General Government employee benefits
    - Merit pay program
    - Employee appreciation
    - Unemployment compensation
    - Manufacturing property assessment fee (fee to state for assessing the City's manufacturing property)

Members of the Fort Atkinson City Council and Police Department congratulate dispatchers for Telecommunicator's Week.

The total amount of General Fund expenditures for the General Government category proposed with the 2026 Operating Budget is $1,004,647, which represents an increase of $40,402, or 4.19%, over the 2025 General Government category. The following pages include the line item expenditure accounts for the 2026 General Government category within the General Fund.

SECTION F - 2026 General Fund Expenditures

City of Fort Atkinson
2026 Operating Budget
General Government Expenditures

ACCOUNT NO	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 YTD 08/31/2025	2025 ESTIMATE	2026 PROPOSED	VARIANCE 2026-2025	COMMENTS
				CITY COUNCIL					
01-51-5111-0100	COUNCIL-Salaries	$ 18,420.00	$ 18,720.00	$ 18,720.00	$ 12,480.00	$ 18,720.00	$ 18,720.00	$ -	
01-51-5111-0600	COUNCIL-Supplies	$ 2,105.16	$ 1,881.89	$ 1,500.00	$ 1,253.11	$ 1,500.00	$ 1,800.00	$ 300	Email licenses
01-51-5111-0700	COUNCIL-Publications	$ 2,803.10	$ 2,183.80	$ 5,000.00	$ 2,069.46	$ 2,500.00	$ 5,000.00	$ -	budget books
01-51-5111-0800	COUNCIL-Conference	$ -	$ 300.00	$ 1,500.00	$ 95.00	$ 250.00	$ 1,500.00	$ -	Conf attendance; travel
01-51-5111-0900	COUNCIL-League Dues	$ 4,230.64	$ 4,853.37	$ 5,175.00	$ 5,175.00	$ 5,175.00	$ 5,469.62	$ 295	Confirmed
	CITY COUNCIL TOTALS	**$ 27,559**	**$ 27,939**	**$ 31,895**	**$ 21,073**	**$ 28,145**	**$ 32,490**	**$ 595**	
				COURT					
01-51-5121-0100	COURT-Salaries Judge	$ 18,922.28	$ 19,489.60	$ 20,100.00	$ 13,124.00	$ 20,072.00	$ 20,072.00	$ (28)	
01-51-5121-0200	COURT-Salaries Muni Clerk	$ 47,973.80	$ 48,466.39	$ 50,000.00	$ 27,649.52	$ 43,000.00	$ 47,900.00	$ (2,100)	
01-51-5121-0600	COURT-Supp/Subpoenas/Interprtr	$ 4,083.19	$ 5,101.38	$ 6,000.00	$ 2,500.58	$ 6,000.00	$ 12,000.00	$ 6,000	Email licenses; Supplies; IT Support
01-51-5121-0700	COURT-Conference	$ 1,110.35	$ 2,059.31	$ 2,000.00	$ 1,315.00	$ 2,000.00	$ 2,000.00	$ -	
01-51-5121-0800	COURT-Incarceration Charge	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
	COURT TOTALS	**$ 72,090**	**$ 75,117**	**$ 78,100**	**$ 44,589**	**$ 71,072**	**$ 81,972**	**$ 3,872**	

SECTION F - 2026 General Fund Expenditures

City of Fort Atkinson
2026 Operating Budget
General Government Expenditures

BUDGET LINE ITEM		2023	2024	2025	2025 YTD	2025	2026	VARIANCE	COMMENTS
ACCOUNT NO	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	08/31/2025	ESTIMATE	PROPOSED	2026-2025	
	CITY MANAGER								
01-51-5132-0100	MANAGER-Salaries	$ 69,954.92	$ 76,460.23	$ 81,177.08	$ 51,966.10	$ 82,000.00	$ 88,730.00	$ 7,553	Salary accounts
01-51-5132-0600	MANAGER-Supplies	$ 5,897.63	$ 5,051.12	$ 6,000.00	$ 3,714.82	$ 6,000.00	$ 6,000.00	$ -	Printing, supplies
01-51-5132-0900	MANAGER-Telephone/Fiber	$ 39.27	$ 648.06	$ 725.00	$ 530.15	$ 725.00	$ 750.00	$ 25	Phone/Fiber
01-51-5132-1200	MANAGER-Car Allow/Travel Exp	$ 3,215.13	$ 2,990.94	$ 3,000.00	$ 2,226.50	$ 3,100.00	$ 3,200.00	$ 200	Mileage; travel
01-51-5132-1300	MANAGER-Conference	$ 1,916.55	$ 2,334.82	$ 3,500.00	$ 1,853.82	$ 3,500.00	$ 3,500.00	$ -	Conf Attendance
01-51-5132-1400	MANAGER-Dues/Subscriptions	$ 9,205.47	$ 7,213.67	$ 12,000.00	$ 6,350.38	$ 8,500.00	$ 9,500.00	$ (2,500)	WCMA, ICMA, Agenda Management
	CITY MANAGER TOTALS	**$ 90,229**	**$ 94,699**	**$ 106,402**	**$ 66,642**	**$ 103,825**	**$ 111,680**	**$ 5,278**	
	CLERK/TREASURER								
01-51-5141-0100	CLERK/TREAS-Salaries	$ 72,502.08	$ 77,758.45	$ 82,000.00	$ 52,750.79	$ 79,000.00	$ 89,800.00	$ 7,800	Salary accounts
01-51-5141-0500	CLERK/TREAS-Inspector Wages	$ 2,024.63	$ 5,876.42	$ 2,050.00	$ 2,287.81	$ 2,287.81	$ 6,000.00	$ 3,950.00	4 Elections 2026
01-51-5141-0600	CLERK/TREAS-Supplies	$ 5,303.28	$ 1,906.36	$ 5,000.00	$ 3,042.90	$ 5,000.00	$ 5,000.00	$ -	
01-51-5141-0650	CLERK/TREAS-Election Supplies	$ 5,190.93	$ 8,562.15	$ 5,000.00	$ 4,310.01	$ 5,000.00	$ 9,000.00	$ 4,000	4 Elections 2026
01-51-5141-0700	CLERK/TREAS-Muni Code Update	$ 4,994.04	$ 1,050.00	$ 5,000.00	$ 2,535.00	$ 5,000.00	$ 5,000.00	$ -	Code of Ords
01-51-5141-0900	CLERK/TREAS-Telephone/Fax	$ 112.50	$ 90.32	$ 150.00	$ 96.07	$ 150.00	$ -	$ (150)	
01-51-5141-1000	CLERK/TREAS-Travel Expense	$ 668.10	$ 479.28	$ 500.00	$ 726.60	$ 850.00	$ 1,000.00	$ 500	Conf Travel

SECTION F - 2026 General Fund Expenditures

City of Fort Atkinson
2026 Operating Budget
General Government Expenditures

BUDGET LINE ITEM ACCOUNT NO	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 YTD 08/31/2025	2025 ESTIMATE	2026 PROPOSED	VARIANCE 2026-2025	COMMENTS
					CLERK/TREASURER (CONTINUED)				
01-51-5141-1100	CLERK/TREAS-Conference	$ 2,348.45	$ 3,884.72	$ 3,500.00	$ 1,612.80	$ 2,000.00	$ 3,500.00	$ -	Conf Expense
01-51-5141-1200	CLERK/TREAS-Postage	$ 2,089.31	$ 5,572.30	$ 4,500.00	$ 5,134.14	$ 5,800.00	$ 6,000.00	$ 1,500	Postage increase
01-51-5141-1300	CLERK/TREAS-Memberships	$ 215.00	$ 415.00	$ 265.00	$ 340.00	$ 405.00	$ 405.00	$ 140	
01-51-5141-1400	CLERK/TREAS-School	$ 499.00	$ 499.00	$ 500.00	$ 1,200.00	$ 1,200.00	$ 500.00	$ -	
01-51-5141-1500	CLERK/TREAS-Copies	$ 169.62	$ 331.10	$ 600.00	$ 748.20	$ 600.00	$ 600.00	$ -	
01-51-5141-1700	PRE-PAID IT HOURS-CONTRACT	$ 5,171.50	$ 32,370.03	$ 20,000.00	$ 18,785.42	$ 25,000.00	$ -	$ (20,000)	Moved to Contract
	CLERK/TREASURER TOTALS	**$ 101,288**	**$ 138,795**	**$ 129,065**	**$ 93,570**	**$ 132,293**	**$ 126,805**	**$ (2,260)**	
					JOB CLASSIFICATION/LABOR RELATIONS				
01-51-5144-2200	JOB CLASSIF / LABOR RELATIONS	$ 625.00	$ 3,074.50	$ 7,500.00	$ -	$ 7,500.00	$ 3,000.00	$ (4,500)	CBAs in 2025
	JOB CLASS/LABOR REL TOTALS	**$ 625**	**$ 3,075**	**$ 7,500**	**$ -**	**$ 7,500**	**$ 3,000**	**$ (4,500)**	

SECTION F - 2026 General Fund Expenditures

City of Fort Atkinson
2026 Operating Budget
General Government Expenditures

ACCOUNT NO	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 YTD 08/31/2025	2025 ESTIMATE	2026 PROPOSED	VARIANCE 2026-2025	COMMENTS
CONTRACTED SERVICES									
01-51-5157-1000	AUDITOR	$ 52,795.50	$ 51,651.00	$ 45,000.00	$ 40,463.00	$ 45,000.00	$ 45,000.00	$ -	New contract
01-51-5157-2000	ASSESSOR	$ 70,000.00	$ 35,000.00	$ 35,000.00	$ 26,249.99	$ 35,000.00	$ 63,000.00	$ 28,000	New contract
01-51-5157-3000	INFORMATION TECHNOLOGY	$ 37,137.81	$ 16,830.42	$ 16,000.00	$ 5,608.31	$ 10,000.00	$ 36,000.00	$ 20,000	Moved from C/T
	CONTRACTED SERVICES	**$ 159,933**	**$ 103,481**	**$ 96,000**	**$ 72,321**	**$ 90,000**	**$ 144,000**	**$ 48,000**	
ATTORNEY									
01-51-5161-0100	ATTORNEY-Salaries	$ 37,564.02	$ 38,694.24	$ 39,900.00	$ 26,062.02	$ 39,900.00	$ 42,000.00	$ 2,100	
01-51-5161-0600	ATTORNEY-Supplies	$ 315.00	$ 910.58	$ 400.00	$ 180.00	$ 400.00	$ 400.00	$ -	
01-51-5161-1100	ATTORNEY-Conference	$ -	$ 325.00	$ 325.00	$ 325.00	$ 325.00	$ 325.00	$ -	
	ATTORNEY TOTALS	**$ 37,879**	**$ 39,930**	**$ 40,625**	**$ 26,567**	**$ 40,625**	**$ 42,725**	**$ 2,100**	
MUNICIPAL BUILDING									
01-51-5171-0100	MUNI.BLDG-Salaries	$ 6,683.85	$ 6,814.36	$ 6,907.27	$ 4,455.60	$ 6,825.00	$ 7,275.00	$ 368	Parks staff moved; PT
01-51-5171-0200	MUNI.BLDG-Salaries P-Time	$ 2,884.12	$ 3,057.80	$ 3,150.00	$ 2,070.20	$ 3,150.00	$ 3,250.00	$ 100	
01-51-5171-0500	MUNI.BLDG-Repairs	$ 10,375.94	$ 10,410.71	$ 12,000.00	$ 5,034.37	$ 12,000.00	$ 12,000.00	$ -	
01-51-5171-0600	MUNI.BLDG-Supplies	$ 4,440.83	$ 5,966.32	$ 7,000.00	$ 2,982.90	$ 7,000.00	$ 7,000.00	$ -	
01-51-5171-1000	MUNI.BLDG-Elect/Water/Stormwtr	$ 24,399.48	$ 21,123.65	$ 22,000.00	$ 15,891.47	$ 22,000.00	$ 22,000.00	$ -	Utilities
01-51-5171-1100	MUNI.BLDG-Natural Gas	$ 5,303.13	$ 4,953.91	$ 6,200.00	$ 3,406.20	$ 6,200.00	$ 6,200.00	$ -	
	MUNICIPAL BUILDING TOTALS	**$ 54,087**	**$ 52,327**	**$ 57,257**	**$ 33,841**	**$ 57,175**	**$ 57,725**	**$ 468**	
GENERAL GOVERNMENT INSURANCE, BENEFITS & MISC EXPENSES									
01-51-5190-1000	TAX / SPEC ASSMNT REFUND	$ -	$ 6,774.21	$ 100.00	$ 10,954.63	$ 10,954.63	$ 100.00	$ -	
01-51-5190-2000	FLEX PLAN ADMIN COSTS	$ 1,524.73	$ 1,741.99	$ 1,900.00	$ 1,312.35	$ 1,900.00	$ 1,900.00	$ -	
01-51-5190-2100	EMPLOYEE ASSISTANCE PROGRAI	$ -	$ 766.67	$ 800.00	$ -	$ 800.00	$ 800.00	$ -	EAP Annual Exp.
01-51-5190-3000	RETIREE H & D INSURANCE	$ 72,145.52	$ 33,208.54	$ 85,000.00	$ 36,513.68	$ 55,300.00	$ 75,000.00	$ (10,000.00)	Carry over account

SECTION F - 2026 General Fund Expenditures

City of Fort Atkinson
2026 Operating Budget
General Government Expenditures

ACCOUNT NO	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 YTD 08/31/2025	2025 ESTIMATE	2026 PROPOSED	VARIANCE 2026-2025	COMMENTS
	GENERAL GOVERNMENT INSURANCE, BENEFITS & MISC EXPENSES (CONTINUED)								
01-51-5190-4000	PROP & LIAB INSURANCE	$ 58,953.83	$ 69,493.41	$ 85,000.00	$ 84,238.43	$ 85,000.00	$ 87,000.00	$ 2,000.00	crime, cyber, fire
01-51-5190-5000	FIRE INSURANCE	$ 18,000.00	$ -	$ -	$ -	$ -	$ -	$ -	Incl in Property
01-51-5190-6000	WORK COMP INSURANCE	$ 132,825.60	$ 133,069.68	$ 115,000.00	$ 96,317.28	$ 96,317.00	$ 110,000.00	$ (5,000.00)	Decrease in mod
01-51-5190-6500	SS / MEDICARE EMPLOYER	$ 21,953.92	$ 20,832.25	$ 23,000.00	$ 13,565.94	$ 22,000.00	$ 24,000.00	$ 1,000.00	
01-51-5190-7000	WI RETIREMENT EMPLOYER	$ 16,434.20	$ 16,725.12	$ 19,000.00	$ 10,989.69	$ 17,000.00	$ 19,700.00	$ 700.00	
01-51-5190-7500	HEALTH-DENT INSUR EMPLOYER	$ 52,252.57	$ 65,451.42	$ 73,000.00	$ 44,043.26	$ 70,000.00	$ 69,000.00	$ (4,000.00)	Bene allocation adj.
01-51-5190-8000	DENTAL INSURANCE EMPLOYER	$ 5,745.37	$ -	$ -	$ -	$ -	$ -	$ -	Dental w/ health
01-51-5190-8500	LIFE INSURANCE EMPLOYER	$ 245.27	$ 121.48	$ 300.00	$ (8.70)	$ 98.00	$ 250.00	$ (50.00)	
01-51-5190-9000	LONGEVITY	$ 1,200.00	$ 1,332.32	$ 800.00	$ 700.00	$ 700.00	$ 900.00	$ 100.00	
01-51-5200-1500	MERIT PAY	$ 5,400.00	$ 6,000.00	$ 6,000.00	$ -	$ 6,000.00	$ 6,000.00	$ -	
01-51-5200-1600	EMPLOYEE APPRECIATION	$ 980.48	$ 1,581.36	$ 3,000.00	$ 950.82	$ 3,000.00	$ 3,500.00	$ 500.00	
01-51-5200-3000	UNEMPLOYMENT COMP	$ -	$ -	$ 500.00	$ 8,892.32	$ 12,000.00	$ 2,000.00	$ 1,500.00	
01-51-5200-9001	MANUFACT. PROP ASSMNT FEE	$ 3,891.96	$ 3,842.78	$ 4,000.00	$ 3,949.20	$ 3,949.20	$ 4,100.00	$ 100.00	
01-51-5200-9999	UNCOLLECTIBLE FUNDS	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
	GEN. GOV. INSUR, BENEFITS & MISC TOTALS	**$ 391,553**	**$ 360,941**	**$ 417,400**	**$ 312,419**	**$ 385,019**	**$ 404,250**	**$ (13,150)**	
	TOTAL GEN GOV EXPENDITURES	**$ 935,244**	**$ 896,303**	**$ 964,244**	**$ 671,021**	**$ 915,654**	**$ 1,004,647**	**$ 40,402**	

Members of the Command Staff are seen with new officers Jackson Fenner and Jonathan Tegel. Pictured from left are Lt. Vanessa Leonard, Lt. Kevin Miller, Capt. Dan Hefty, Fenner, Tegel, Chief Adrian Bump and Capt. Ben Lindsey.

PUBLIC SAFETY

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 City's agency has its own 24/7 Emergency Dispatch Center staffed with four full time and five 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 also supported by a team of two part-time custodians and a part-time maintenance person who keeps the facility clean and operational.

The department is focused on the community, teamwork and service. 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 is one of Wisconsin's Safest Cities. A strong contributor to this safe and vibrant community is the men and women that make up this police department. Applying the mission in their daily work directly results in the department's achievements. This vision keeps the department motivated to always try harder and to also be an innovative and agile team to achieve department goals.

2025 Accomplishments:

Full Staff: In 2025, the department achieved full staffing—a significant accomplishment given the ongoing nationwide challenges in law enforcement recruitment and retention. Reaching this milestone strengthened the department across all divisions but also allowed the department to fill a long-vacant lieutenant position, completing the command staff structure. With a full leadership team in place, the department is better positioned to provide consistent supervision, mentorship, and strategic direction to continue to advance the department's mission.

Establish Training Team: The department's in-house training team plays a vital role in delivering timely, cost-effective training to personnel. By utilizing internal instructors, staff can respond to emerging training needs, maintain compliance with updated standards, and reduce the fiscal drain of external training. This internal capacity also supports the continuous review and refinement of departmental policies and procedures. Instructors can provide employees with real-time feedback and encourage open communication about lessons learned and suggestions for improvement following incidents. In 2025, the department expanded its training capabilities by certifying additional instructors in key areas, including firearms, Defense and Arrest Tactics (DAAT), Taser, and ALERRT (Advanced Law Enforcement Rapid Response Training) for active threat response.

Sensitive Crimes Team: A dedicated Sensitive Crimes Unit was fully realized this past year, marking a significant evolution in the department's approach to investigating these complex and often deeply personal cases. This advancement involved the refinement of policies and procedures, the creation of specialized documentation, and the adoption of a victim-centered model to ensure compassionate, effective responses. In support of this effort, a select group of officers stepped forward to receive specialized training in trauma-informed practices, equipping them with the skills to better support victims and conduct thorough, respectful investigations. Additionally, thanks to a generous donation, a new sensitive crimes interview room was completed. The space features a state-of-the-art recording system that is fully integrated with the department's existing body-worn and squad camera platform, ensuring seamless documentation for future investigation and prosecution.

2026 Goals:

In 2026, the department aims to maintain full staffing levels, including within the detective bureau, which will allow the department to reinvigorate its involvement with the Drug Task Force (DTF). The department also plans to invest in critical technological upgrades to the body-worn camera platform. This year, a partnership began with the Fort Atkinson Fire Department to develop a multidisciplinary response to active threat situations, and in 2026, the department plans to expand this effort by certifying select instructors as nationally recognized Rescue Task Force Instructors. This upgrade within the training team will increase the department's effectiveness during dynamic, high-risk incidents.

Fort Atkinson Police Officers are seen at Cops on a Roof Top at Dunkin.

To strengthen financial sustainability, the department intends to implement a systematic quarterly grant review process to proactively identify and pursue funding opportunities that support essential programs and resources. Additionally, staff will focus on succession planning by identifying employees with leadership potential and initiating development and training efforts to prepare them for command-level positions within the next 36 months, helping to fill anticipated retirements and ensure leadership continuity.

Comprehensive Plan

The Fort Atkinson Police Department does not have any direct-action items within the City Comprehensive Plan. However, the department plays a role in supporting all City Departments as they work to execute and achieve goals related to the City's Comprehensive Plan. The agency and its employees understand that when presented with the opportunity to step outside their roles, they are prepared, motivated and willing to take advantage of opportunities that allow overall community success in Fort Atkinson. Teamwork and inter-departmental efforts help the city be successful all around.

2026 CIP Projects Proposed

POLICE DEPARTMENT	SQUAD/BODY CAMERAS	$ 26,000.00	One unit per marked squad (7 marked squads, 12 Body Cams) 2032 est.
POLICE DEPARTMENT	EMERGENCY BACK-UP GENERATOR	$ 84,000.00	Replace emergency generator.
POLICE DEPARTMENT	SQUAD CARS	$ 72,000.00	2 squad replacements per year + changeover costs (1 squad in 2026, 2027, 2029)
POLICE DEPARTMENT	HVAC/BOILER SYSTEM	$ 90,000.00	Replace boilder system for building.

Fire Department

The Fort Atkinson Fire Department is an all-hazards fire and emergency medical services agency serving more than 18,000 residents across 104 square miles in the City of Fort Atkinson and portions of the townships of Koshkonong, Jefferson, Oakland, Sumner, and Hebron. In 2025, the department is projected to respond to about 2,225 calls, a 4.8% increase from 2,121 in 2024.

The department is staffed with a career fire chief, 15 full-time firefighters/EMS personnel, and 25 part-time staff, ensuring effective response to a wide range of emergencies. The Department is a member of MABAS Division 118 and hold an ISO Class 2 rating, reflecting the City’s investment in fire protection and emergency response.

In addition to emergency calls, the Department focuses on prevention and community safety through fire inspections, plan reviews, fire investigations, and public education. Outreach efforts such as open houses, senior citizen safety and school programs help residents reduce risk and stay prepared.

Members of the Fort Atkinson Fire Department took part in a new tradition this winter when the department did its firs Push in Ceremony and Honors Night.

2025 Accomplishments

In 2025, the Fort Atkinson Fire Department achieved several important milestones that strengthened both operations and the department's service to the community. The most significant was the department's upgrade from an ISO Class 3 to an ISO Class 2 rating, placing Fort Atkinson in the top five percent of fire departments nationwide.

The department finalized a historic 10-year service contract with the townships we serve for fire & EMS service. This agreement ensures equitable cost sharing, allows for long-term capital purchase planning, and provides stability and predictability in costs for all municipalities. In addition, staff completed a new four-year contract with Firefighters Local 580, bringing wages in line with comparable communities and helping the department with both recruitment and retention.

Operational improvements included the hiring of three new full-time staff members and seven new part-time staff members and launching a new intern program for recent high school graduates, placing the new light rescue truck, 8189, into service and completing the order for a new Pierce fire engine, scheduled for delivery in 2029. Fire prevention efforts were enhanced with over 700 company fire safety inspections and the creation of a new city ordinance to modernize inspection records and property owner reporting.

Staff made major strides in training and leadership development. A new full-time training captain was added, created a Leadership Series with guest speakers, and held the first annual department Honors Night recognizing firefighters of the year, years of service, and official oaths of office. The department hosted its first Public Officials Day to showcase department operations to elected leaders and officials.

To continue to improve the City's EMS service and become the gold standard of service in Jefferson County, two full-time members enrolled in paramedic school and one part-time member enrolled in EMT-Advanced school. The department was selected to pilot a new ultrasound scanner device to better diagnose cardiac issues, and continues to host new EMT and paramedic students during their initial training.

A home is seen engulfed in flames earlier this year after the garage caught fire and spread to the house.

2026 Goals

In 2026 the department's primary focus remains improving fire and EMS training and readiness. Staff will expand their regular training program and include specialty drills in technical rescue, water rescue, hazardous materials, farm and grain bin emergencies, and vehicle extrication. Training opportunities for both full-time and part-time staff will increase through scenario-based exercises, and joint drills with mutual aid partners to reinforce skills under realistic conditions.

The department will strengthen leadership development and succession planning by expanding company officer training and chief officer training. These programs will provide structured coursework and mentoring so personnel are prepared to step into leadership roles when needed and maintain continuity of operations.

Recruitment will continue as a targeted effort to attract part-time firefighters and EMS personnel from the Fort Atkinson area and Jefferson County. Outreach will include the intern program for recent high school graduates, recruiting at community events, and partnerships with area schools to build a pipeline of qualified candidates and improve long term staffing stability.

Community outreach will be expanded with a focus on prevention. New initiatives include an enhanced senior citizen fall prevention program and elementary school fire safety education, smoke detector promotion, plus continued open houses and targeted outreach to assisted living and long-term care providers. These efforts support reduced call volume for non-emergent issues and improve overall community safety.

Fire prevention and inspections remain a priority. Company fire safety inspections will continue, and staff will refine online company reporting procedures, train additional personnel in fire cause and origin investigations, and support staff attendance at EMT and paramedic school to grow the department's clinical capability while ensuring coverage during training.

Operationally, a new portable rescue craft will be put into service to bolster water rescue capability as well as a new battalion vehicle and mobile command post to improve on scene command, coordination, and logistics and create the departments first Advanced Life Support fire engine to improve response times and EMS coverage.

2026 CIP Projects Proposed

FIRE DEPARTMENT	BATTALION VEHICLE-F350 TRUCK, TOPPER	$ 128,000.00	Replacement of 11 year old command vehicle. F350 truck, topper, slide out gear trays, radios, graphics
FIRE DEPARTMENT	AMBULANCE AND EQUIPMENT	$ 508,343.00	Replacement of 22 year old ambulance 8157, patient cot, EKC monitor and radios.

Department of Neighborhood and Building Services

The Department of Neighborhood and Building Services is tasked with providing strategic oversight and managing the day-to-day operations related to neighborhood planning, building inspections, zoning administration, code enforcement, and municipal airport management. The department plays a critical role in ensuring that all development activities within the City adhere strictly to the City's Comprehensive Plan, Zoning Ordinance, Land Division and Development Ordinance, Building and Building Regulations Ordinance, and Shoreland-Wetland Zoning Ordinance. In addition to these core responsibilities, the department also provides guidance to the Code Enforcement Division and the City's Electrical Department, ensuring compliance with applicable regulations and promoting the health, safety, and welfare of the community.

2025 Accomplishments

- Recently, this department collaborated with city staff to propose a new general section in the Municipal Code introducing fees for re-inspections across various code enforcement programs. This Ordinance was approved by the City Council on August 5, 2025. The new Ordinance is designed to encourage timely compliance, support cost recovery, reduce the strain on City resources, and create a more balanced and equitable system.
- The department and city staff collaborated closely with the Wisconsin Department of Transportation and engineering consultants Mead & Hunt to initiate the funding process for critical electrical upgrades at the Municipal Airport. Through coordinated planning and strategic discussions, the team successfully began laying the groundwork for securing state and federal funding opportunities to modernize the airport's electrical infrastructure.
- The department and city staff also worked with the Wisconsin Department of Transportation and Mead & Hunt to initiate the funding process for a new Airport Master Plan, taking a proactive step toward guiding long-term development and ensuring the Municipal Airport meets the requirement to secure future State and Federal funding.
- Throughout the year, the department has continued organizing building plans and permits while identifying areas in need of improvement and modernization.
- The department has also worked closely with builders, contractors, and homeowners to obtain updated and modern contact information for all new projects. This effort reduces paper use and expedites the receipt of applications and the issuance of permits.

Members of the Fort Atkinson Fire Department demonstrate how their equipment works during the department's first Public Officials Day in April.

- During the year, the Building and Zoning department maintained its online portal for permit applications and processing. Currently, nearly 95% of permit applications are submitted through this portal and have received positive feedback from users.
- The department continues to offer an online payment option through the City's permit portal while also maintaining the ability to process payments by check and cash.
- This department works collaboratively with the Police and Fire Departments to organize, identify, and conduct zoning and fire inspections when appropriate. This multi-department strategy promotes safety and enhances the effectiveness of code enforcement.
- Numerous paper plan sets have been converted into digital formats and are now easily accessible to those who need them. This conversion also reduces costs for interested parties by minimizing the need for open records requests. The department will continue efforts to digitize all remaining plan sets.
- Identifying existing buildings with deficient safety requirements has been a key priority in 2025.
- To assist in addressing deficient safety requirements, this department and city staff introduced a new Ordinance requiring a Certificate of Occupancy for all changes in use or occupancy classification of buildings or tenant spaces, regardless of whether a building alteration is planned. This Ordinance was approved by the City Council on August 5, 2025. The new regulation aims to improve recordkeeping, reduce the need for code enforcement interventions, support businesses, and enhance community compatibility by establishing a single point of communication with the Department of Neighborhood and Building Services.

2026 Goals

- Develop and launch a new Neighborhood and Building Services page on the City's website to enhance public access to information, simplify navigation, and encourage increased community engagement. This effort will be aligned with a comprehensive redesign of the existing Building and Zoning page, aimed at improving organization, usability, and overall user experience.
- Continue to actively promote the City by fostering strong, results-oriented partnerships between local government and the private sector. Collaborate closely with city partners to attract new development opportunities, support business growth, and cultivate an environment that encourages sustained economic development and investment.
- Maintain ongoing collaboration with developers, contractors, and city staff to support and facilitate the development of the new Ridge View Estates neighborhood.

- Persist in working with city staff, the Department of Transportation, and the City's consulting firm, Mead & Hunt, to finalize the Airport Master Plan— a critical component for securing necessary state and federal funding and providing strategic direction for airport growth over the coming years.
- Continue coordination with the Electrical Department, Department of Transportation, and Mead & Hunt to complete the installation of a new electrical cabinet and airfield lighting system as part of the Airfield Lighting Project, which is targeted for completion in summer 2027.
- Promote resident awareness and understanding of zoning ordinances and permitting requirements.
    - Increasing public knowledge of the City's ordinances will help minimize negative interactions between residents and various departments.
    - Continue offering onsite building and zoning consultations to property owners.
- Maintain compliance with DNR requirements for erosion control measures.
    - This ongoing effort will help reduce soil runoff into the City's stormwater system, thereby preventing excessive sedimentation in local rivers and lakes.
- Continue reviewing the City's Chapter 15 Zoning Ordinance.
    - Identify inconsistencies and areas where improvements are needed.
- Downtown Revitalization
    - Continue to enhance support for building owners and tenants by guiding them through the submittal process and meeting requirements within the downtown planning area.
- Chapter 25 Housing Code
    - Continue the process to update and modernize the City's outdated Housing Code.

Comprehensive Plan

The Building and Neighborhood Services Department's contribution to the city's Comprehensive Plan include the following:

- **Guiding Development and Land Use**
  The department ensures that all new development and redevelopment projects comply with the land use policies and zoning standards established in the Comprehensive Plan. This helps maintain the desired character of neighborhoods, promote orderly growth, and prevent incompatible land uses.
- **Supporting Housing and Neighborhood Goals**
  Through zoning administration, building inspections, and code enforcement, the department upholds safety, quality, and appearance standards in residential areas. This supports the plan's goals related to housing diversity, affordability, and neighborhood stability.
- **Promoting Economic Development**
  By collaborating with developers, local businesses, and city partners, the department facilitates commercial and industrial growth in alignment with designated economic development zones identified in the Comprehensive Plan.

Members of the Fire and Police Departments are seen on Sept. 11 enjoying a picnic provided by Jones Dairy Farm.

• **Protecting Environmental Resources**
Oversight of erosion control measures, compliance with Shoreland-Wetland Zoning Ordinance, and promotion of sustainable site development practices contribute to the Plan's environmental stewardship and resilience goals.

• **Advancing Downtown Revitalization**
The department actively supports the revitalization of the downtown area, a priority focus in the Comprehensive Plan, by guiding property owners and tenants through design standards, permitting processes, and development incentives.

• **Encouraging Community Engagement and Education**
By providing accessible information, zoning guidance, and public outreaches especially through updated web content and onsite consultations—the department fosters community awareness and participation, which are core values of the Comprehensive Plan.

2026 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.

2025 Accomplishments

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.

- Completed replacement of the Madison Avenue light poles. The electrical department with assistance from DPW workers, was able to remove and replace 44 failing carbon steel poles. They were replaced with aluminum poles and fitted with LED fixtures.
- Involved with assisting other departments in attempting to meet their emergency back power upgrades.

2026 Goals

- Continue to implement energy-saving fixtures and equipment where and when possible. This not only serves to save the city money on utilities as well as maintenance costs but helps to reduce the City's carbon footprint.
- Achieve master electrician certification and possible electrical inspector license and perform inspections as needed.

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.

2026 CIP Projects Proposed

ELECTRICAL	MAIN ST CORRIDOR STREET LIGHTS	$ 9,500.00	Replacing aging High Pressure Sodium cobra head fixtures with LED cobra head fixtures
ELECTRICAL	MCCAIN TRAFFIC CONTROLLERS	$ 10,000.00	Update older traffic signal controllers
ELECTRICAL	BUCKET TRUCK	$ 170,000.00	Replace 1998 bucket truck

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 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 2026, the cost increased by 8% 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 2026 Operating Budget is $5,440,967, which represents an 8.39% increase from 2025. This increase is mainly due to increases in wages and health insurance benefits.

The following pages include the line item expenditure accounts for the 2026 Public Safety category within the General Fund.

SECTION F - 2026 General Fund Expenditures

City of Fort Atkinson
2026 Operating Budget
Public Safety Expenditures

ACCOUNT NO	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 YTD 08/31/2025	2025 ESTIMATE	2026 PROPOSED	VARIANCE 2026-2025	COMMENTS
	POLICE DEPARTMENT								
01-52-5211-0100	PD-Salaries	$ 1,568,793.59	$ 1,541,172.96	$ 1,640,600.00	$ 1,023,391.71	$ 1,640,600.00	$ 1,830,000.00	$ 189,400	Union Contract
01-52-5211-0200	PD-Overtime	$ 85,134.86	$ 97,073.99	$ 145,000.00	$ 52,073.49	$ 145,000.00	$ 155,000.00	$ 10,000	Union Contract
01-52-5211-0400	PD-Dispatch/Salaries	$ 226,026.55	$ 212,947.62	$ 207,000.00	$ 137,535.78	$ 209,000.00	$ 218,000.00	$ 11,000	
01-52-5211-0500	PD-Dispatch/OT - PT	$ 31,377.32	$ 29,173.10	$ 40,000.00	$ 28,948.01	$ 40,000.00	$ 35,000.00	$ (5,000)	OT and PT Wages
01-52-5211-0510	PD-Admin Asstnt	$ 46,460.82	$ 55,078.10	$ 49,000.00	$ 33,810.69	$ 47,600.00	$ 55,000.00	$ 6,000	
01-52-5211-0520	PD-Bldng Mntc & Cstdn	$ 10,470.79	$ 10,040.36	$ 14,000.00	$ 8,815.46	$ 13,500.00	$ 14,000.00	$ -	
01-52-5211-0530	PD-CSO/Code Enforcement	$ 5,321.55	$ 9,198.68	$ 14,000.00	$ 2,701.51	$ 4,000.00	$ 18,000.00	$ 4,000	Full yr of PT EE
01-52-5211-0600	PD-Office Supplies	$ 22,999.22	$ 17,094.36	$ 22,000.00	$ 12,044.38	$ 21,500.00	$ 22,000.00	$ -	
01-52-5211-0700	PD-Protective Supplies	$ 3,855.61	$ 6,532.34	$ 7,000.00	$ 5,321.33	$ 6,800.00	$ 7,000.00	$ -	
01-52-5211-0800	PD-Investigative Supplies	$ 3,694.81	$ 4,587.55	$ 4,500.00	$ 1,270.61	$ 4,400.00	$ 4,500.00	$ -	
01-52-5211-0900	PD-Telephone/Radio/Tracs	$ 49,315.88	$ 48,940.36	$ 60,000.00	$ 31,419.96	$ 60,000.00	$ 60,000.00	$ -	
01-52-5211-1000	PD-Electric/Water/Storm	$ 42,230.15	$ 45,678.24	$ 40,000.00	$ 30,328.80	$ 41,000.00	$ 41,600.00	$ 1,600	
01-52-5211-1100	PD-Natural Gas	$ 11,087.15	$ 10,479.36	$ 15,000.00	$ 7,745.75	$ 13,800.00	$ 15,000.00	$ -	
01-52-5211-1200	PD-Bldg Maint	$ 28,735.98	$ 25,076.29	$ 25,000.00	$ 19,329.05	$ 25,000.00	$ 25,000.00	$ -	
01-52-5211-1300	PD-Squad Expense/Mileage	$ 61,947.19	$ 75,812.56	$ 45,000.00	$ 28,133.95	$ 45,000.00	$ 46,000.00	$ 1,000	
01-52-5211-1400	PD-Conference/Memberships	$ 1,561.19	$ 1,630.00	$ 2,000.00	$ 1,583.00	$ 1,800.00	$ 2,000.00	$ -	
01-52-5211-1600	PD-Prisoner Board/Expense	$ 60.00	$ 360.00	$ 400.00	$ 10.00	$ 310.00	$ 400.00	$ -	
01-52-5211-1700	PD-Uniform Allowance	$ 28,684.28	$ 24,136.29	$ 24,000.00	$ 19,012.30	$ 24,000.00	$ 24,000.00	$ -	Union Contract
01-52-5211-1800	PD-CSO/Bike Patrol P-Time	$ -	$ -	$ -	$ -	$ -	$ -	$ -	Donations not budg.
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	$ 12,794.65	$ -	$ 6,437.75	$ -	$ -	$ -	Donations not budg.
01-52-5211-5000	PD-Training/Range Expense	$ 21,570.72	$ 14,430.64	$ 17,000.00	$ 12,276.79	$ 17,000.00	$ 18,000.00	$ 1,000	
01-52-5217-0000	SCHOOL PATROL-Crossing Guards	$ 20,327.88	$ 17,342.50	$ 23,000.00	$ 8,563.59	$ 16,900.00	$ 17,407.00	$ (5,593)	1 fewer CG
01-52-5217-2500	SCHOOL PATROL-Benefits	$ 1,530.69	$ 1,315.91	$ 1,600.00	$ 655.09	$ 1,100.00	$ 1,900.00	$ 300	
	POLICE DEPARTMENT TOTALS	**$ 2,292,185**	**$ 2,262,234**	**$ 2,397,500**	**$ 1,472,748**	**$ 2,379,649**	**$ 2,611,207**	**$ 213,707**	

SECTION F - 2026 General Fund Expenditures

City of Fort Atkinson
2026 Operating Budget
Public Safety Expenditures

ACCOUNT NO	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 YTD 08/31/2025	2025 ESTIMATE	2026 PROPOSED	VARIANCE 2026-2025	COMMENTS
	FIRE DEPARTMENT								
01-52-5231-0100	FIRE-Salaries Full-Time	$ 637,864.16	$ 633,359.81	$ 701,500.00	$ 446,589.16	$ 715,000.00	$ 775,000.00	$ 73,500	Union; Class & Comp
01-52-5231-0200	FIRE-Salaries Overtime	$ 111,497.12	$ 190,782.08	$ 150,000.00	$ 102,801.43	$ 150,000.00	$ 150,000.00	$ -	
01-52-5231-0300	FIRE-Salaries POC	$ 54,861.96	$ 89,663.72	$ 100,000.00	$ 69,854.68	$ 106,000.00	$ 100,000.00	$ -	New wages
01-52-5231-0400	FIRE-Salaries P-Time Inspect	$ -	$ -	$ 7,500.00	$ -	$ 7,500.00	$ 3,500.00	$ (4,000)	
01-52-5231-0500	FIRE-Cntrct Mntnc	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
01-52-5231-0600	FIRE-Supplies	$ 33,675.91	$ 18,939.65	$ 20,000.00	$ 6,788.98	$ 20,000.00	$ 8,000.00	$ (12,000)	
01-52-5231-0650	FIRE-Admin Supplies	$ -	$ -	$ 3,000.00	$ 851.95	$ 3,000.00	$ 2,000.00	$ (1,000)	new account
01-52-5231-0700	FIRE-Rural Truck Maint	$ 8,559.66	$ -	$ -	$ -	$ -	$ -	$ -	moved to 1300
01-52-5231-0800	FIRE-Immunization/Vaccines	$ 426.00	$ 1,104.00	$ 1,000.00	$ 6.00	$ 400.00	$ 400.00	$ (600)	
01-52-5231-0900	FIRE-Phn/Radio/Intrnt/Cbl	$ 11,207.40	$ 8,775.05	$ 10,000.00	$ 11,448.37	$ 15,000.00	$ 14,000.00	$ 4,000	
01-52-5231-1000	FIRE-Elect/Water/Stormwater	$ 20,459.45	$ 21,270.85	$ 20,000.00	$ 14,214.45	$ 21,000.00	$ 21,500.00	$ 1,500	
01-52-5231-1100	FIRE-Natural Gas	$ 6,400.70	$ 5,107.38	$ 6,750.00	$ 4,896.42	$ 6,750.00	$ 6,850.00	$ 100	
01-52-5231-1200	FIRE-Uniform Expense	$ 998.45	$ 3,296.77	$ 4,000.00	$ 3,134.00	$ 4,000.00	$ 3,000.00	$ (1,000)	
01-52-5231-1300	FIRE-Truck Maintenance	$ 74,625.75	$ 83,734.84	$ 75,000.00	$ 72,388.47	$ 90,000.00	$ 80,000.00	$ 5,000	Tires; Equip, Rural
01-52-5231-1400	FIRE-Building Maintenance	$ 22,265.79	$ 6,333.59	$ 8,000.00	$ 9,819.36	$ 9,820.00	$ 20,000.00	$ 12,000	
01-52-5231-1500	FIRE-Protective Clothing	$ 22,113.77	$ 20,389.58	$ 18,000.00	$ 3,344.00	$ 18,000.00	$ 20,000.00	$ 2,000	TO Gear Replace
01-52-5231-1600	FIRE-Conferences	$ 218.18	$ 270.00	$ -	$ 95.00	$ 95.00	$ 250.00	$ 250	
01-52-5231-1700	FIRE-Insurance	$ 711.77	$ 735.00	$ 750.00	$ 735.00	$ 735.00	$ 750.00	$ -	
01-52-5231-1800	FIRE-Truck Insurance	$ 17,189.09	$ 16,744.00	$ 19,000.00	$ 21,533.15	$ 21,533.00	$ 23,000.00	$ 4,000	LWMMI Ins
01-52-5231-1900	FIRE-Rescue Squad Equip	$ 1,136.24	$ 4,179.70	$ -	$ -	$ -	$ -	$ -	
01-52-5231-2000	FIRE-Contract Repair & Mntnce	$ 22,940.07	$ 20,802.78	$ 25,000.00	$ 19,614.38	$ 24,000.00	$ 22,500.00	$ (2,500)	
01-52-5231-4000	FIRE-Training Expense	$ 171.92	$ 1,808.51	$ 2,000.00	$ 2,372.81	$ 2,372.00	$ 2,000.00	$ -	
01-52-5232-0000	FIRE INSPECTION-Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	Company Inspections
01-52-5232-0600	FIRE INSPECTION-Supplies	$ 1,765.80	$ 83.12	$ 1,500.00	$ -	$ 1,500.00	$ 1,500.00	$ -	Prevention supplies
	FIRE DEPARTMENT TOTALS	**$ 1,049,089**	**$ 1,127,380**	**$ 1,173,000**	**$ 790,488**	**$ 1,216,705**	**$ 1,254,250**	**$ 81,250**	

City of Fort Atkinson
2026 Operating Budget
Public Safety Expenditures

BUDGET LINE ITEM ACCOUNT NO	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 YTD 08/31/2025	2025 ESTIMATE	2026 PROPOSED	VARIANCE 2026-2025	COMMENTS
					BUILDING INSPECTION				
01-52-5241-0100	BUILDING INSP-Salaries	$ 67,784.05	$ 73,947.44	$ 78,100.00	$ 51,897.24	$ 83,350.00	$ 118,000.00	$ 39,900	Facilities Supt
01-52-5241-0200	BUILDING INSP- PT Salaries	$ 13,394.50	$ 7,312.50	$ 8,000.00	$ 4,017.75	$ 8,000.00	$ 8,000.00	$ -	Commercial Insp
01-52-5241-0600	BUILDING INSP-Supp/Eqpmnt	$ 1,700.58	$ 2,587.58	$ 2,300.00	$ 2,017.67	$ 2,300.00	$ 2,300.00	$ -	
01-52-5241-0700	BUILDING INSP-Sftwr Permit	$ 7,492.00	$ 11,492.38	$ 15,500.00	$ 11,635.42	$ 15,500.00	$ 16,000.00	$ 500	Website update
01-52-5241-0800	BUILDING INSP- UDC	$ 264.89	$ 345.66	$ 350.00	$ -	$ 350.00	$ 350.00	$ -	
01-52-5241-0900	BUILDING INSP-Phone/Fiber	$ 1,288.21	$ 1,190.04	$ 1,250.00	$ 822.13	$ 1,250.00	$ 1,250.00	$ -	
01-52-5241-1000	BUILDING INSP-Conference	$ 297.50	$ 1,261.94	$ 1,200.00	$ 547.76	$ 950.00	$ 1,050.00	$ (150)	
01-52-5241-1100	BUILDING INSP-Vehicle Exp	$ 450.48	$ 401.83	$ 1,000.00	$ 313.13	$ 600.00	$ 500.00	$ (500)	
	BUILDING INSPECTION TOTALS	**$ 92,672**	**$ 99,742**	**$ 107,700**	**$ 71,251**	**$ 112,300**	**$ 147,450**	**$ 39,750**	
					ELECTRICAL				
01-52-5242-0100	ELECTRICAL-Salaries	$ 42,414.84	$ 36,037.06	$ 41,000.00	$ 26,471.15	$ 42,000.00	$ 64,000.00	$ 23,000	Wages for Elec, Facilities
01-52-5242-0500	ELECTRICAL-SDFA Locates	$ 485.55	$ 497.85	$ 550.00	$ 139.37	$ 550.00	$ 550.00	$ -	
01-52-5242-0600	ELECTRICAL-Office Supplies	$ 1,295.91	$ 359.88	$ 1,300.00	$ 134.57	$ 1,300.00	$ 1,300.00	$ -	
01-52-5242-0700	ELECTRICAL-Supplies	$ 605.92	$ 881.54	$ 500.00	$ 457.10	$ 500.00	$ 500.00	$ -	
01-52-5242-0800	ELECTRICAL-Diggers Hotline	$ 903.21	$ 1,249.65	$ 1,300.00	$ 718.71	$ 1,300.00	$ 1,300.00	$ -	
01-52-5242-0900	ELECTRICAL-Telephone/Fiber	$ 62.82	$ 705.96	$ 705.96	$ 529.47	$ 710.00	$ 710.00	$ 4	
01-52-5242-1000	ELECTRICAL-Conference	$ -	$ -	$ 500.00	$ -	$ 500.00	$ 500.00	$ -	
01-52-5242-1100	ELECTRICAL-Training	$ 523.57	$ -	$ 750.00	$ 54.77	$ 750.00	$ 750.00	$ -	
01-52-5242-1300	ELECTRICAL-Tools	$ 132.67	$ 2,354.01	$ 500.00	$ 253.28	$ -	$ 500.00	$ -	
	ELECTRICAL TOTALS	**$ 46,424**	**$ 42,086**	**$ 47,106**	**$ 28,758**	**$ 47,610**	**$ 70,110**	**$ 23,004**	

City of Fort Atkinson
2026 Operating Budget
Public Safety Expenditures

ACCOUNT NO	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 YTD 08/31/2025	2025 ESTIMATE	2026 PROPOSED	VARIANCE 2026-2025	COMMENTS
	CIVIL DEFENSE								
01-52-5251-0000	CIVIL DEFENSE-Salaries-Supply	$ 9,959.25	$ 10,560.18	$ 4,000.00	$ 1,152.80	$ 4,000.00	$ 6,000.00	$ 2,000	Add't work on Siren
	CIVIL DEFENSE TOTALS	**$ 9,959**	**$ 10,560**	**$ 4,000**	**$ 1,153**	**$ 4,000**	**$ 6,000**	**$ 2,000**	
	EMERGENCY MANAGEMENT								
01-52-5261-0100	EMERGENCY MNGMNT-Salaries	$ 2,695.17	$ 4,119.36	$ 5,260.00	$ 3,518.92	$ 5,260.00	$ 5,800.00	$ 540	
01-52-5261-0600	EMERGENCY MNGMNT-Supplies	$ 487.72	$ 15,757.00	$ 4,000.00	$ 4,000.00	$ 4,000.00	$ 4,000.00	$ -	
	EMERGENCY MANAGEMENT TOTALS	**$ 3,183**	**$ 19,876**	**$ 9,260**	**$ 7,519**	**$ 9,260**	**$ 9,800**	**$ 540**	
	PUBLIC SAFETY MISCELLANEOUS								
01-52-5246-0000	WEIGHTS & MEASURES INSPECTION	$ 2,400.00	$ 4,500.00	$ 4,500.00	$ 4,500.00	$ 4,500.00	$ 4,500.00	$ -	
	PUBLIC SAFETY MISCELLANEOUS TOTALS	**$ 2,400**	**$ 4,500**	**$ 4,500**	**$ 4,500**	**$ 4,500**	**$ 4,500**	**$ -**	

City of Fort Atkinson
2026 Operating Budget
Public Safety Expenditures

BUDGET LINE ITEM ACCOUNT NO	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 YTD 08/31/2025	2025 ESTIMATE	2026 PROPOSED	VARIANCE 2026-2025	COMMENTS
	PUBLIC SAFETY BENEFITS								
01-52-5290-6500	SS / MEDICARE EMPLOYER	$ 168,929.89	$ 170,859.61	$ 160,000.00	$ 111,663.86	$ 177,000.00	$ 178,000.00	$ 18,000	
01-52-5290-7000	WI RETIREMENT EMPLOYER	$ 381,067.05	$ 415,505.55	$ 412,000.00	$ 287,671.87	$ 450,000.00	$ 429,000.00	$ 17,000	
01-52-5290-7500	HEALTH-DENT INSUR EMPLOYER	$ 481,621.38	$ 541,926.10	$ 695,000.00	$ 429,837.03	$ 645,000.00	$ 721,200.00	$ 26,200	8% increase
01-52-5290-8000	DENTAL INSURANCE EMPLOYER	$ 40,746.15	$ -	$ -	$ -	$ -	$ -	$ -	
01-52-5290-8500	LIFE INSURANCE EMPLOYER	$ 2,653.83	$ 2,053.06	$ 2,500.00	$ 1,492.09	$ 2,200.00	$ 2,500.00	$ -	
01-52-5290-9000	LONGEVITY	$ 7,245.93	$ 5,683.43	$ 7,075.00	$ 5,725.00	$ 5,825.00	$ 6,950.00	$ (125)	
	PUBLIC SAFETY BENEFITS TOTALS	**$ 1,082,264**	**$ 1,136,028**	**$ 1,276,575**	**$ 836,390**	**$ 1,280,025**	**$ 1,337,650**	**$ 61,075**	
	TOTAL PUBLIC SAFETY EXPENDITURES	**$ 4,578,178**	**$ 4,702,407**	**$ 5,019,641**	**$ 3,212,806**	**$ 5,054,049**	**$ 5,440,967**	**$ 421,326**	

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 2026 Operating Budget is $34,500, which represents a $500 increase over the 2025 budget.

The following page includes the line item expenditure account for the 2026 Health and Social Services category within the General Fund.

SECTION F - 2026 General Fund Expenditures

City of Fort Atkinson
2026 Operating Budget
Health and Social Services Expenditures

BUDGET LINE ITEM ACCOUNT NUMBER	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 YTD 08/31/2025	2025 ESTIMATE	2026 PROPOSED	VARIANCE 2026-2025	COMMENTS
					HUMANE SOCIETY				
01-53-5343-0000	HUMANE SOCIETY	$ 31,977.18	$ 32,642.94	$ 34,000.00	$ 33,644.45	$ 33,644.45	$ 34,500.00	$ 500	
	HUMANE SOCIETY TOTALS	**$ 31,977**	**$ 32,643**	**$ 34,000**	**$ 33,644**	**$ 33,644**	**$ 34,500**	**$ 500**	
	TOTAL HEALTH & SOCIAL SERVICES EXPENDITURES	**$ 31,977**	**$ 32,643**	**$ 34,000**	**$ 33,644**	**$ 33,644**	**$ 34,500**	**$ 500**	

PUBLIC WORKS

Tom Williamson, Tracy Bente and Nick Rueth are seen welcoming members of the public to the Department of Public Works and Parks facility Open House.

Public Works – Operations

The Department of Public Works Operations Division has the responsibility of managing and maintaining the public portions of the City of Fort Atkinson infrastructure which includes the following:

- **Roadways** – 67 miles, or 134 single lane miles 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, 1,658 catch basins and inlets, 810 access structures, and 115 outfalls.
- **Sanitary Sewer Collection System** – 352,000 lineal feet of a variety of pipes and 1,604 access structures.
- **Street Signs** – 3,083 diverse types of signage.
- **Terrace Trees** – 4,113 various street terrace and parking lot trees.

These five core areas of service help to provide safe travel and transport of goods, services and people; assist in protecting the health and safety of the public by the efficient removal of commercial and residential stormwater and sewage and foster an atheistically pleasing environmentally friendly community for citizens and visitors to enjoy.

The Public Works Operations Division prides itself on performing all these duties to the very best of its ability and with the utmost care for the citizens and visitors of Fort Atkinson.

The Division currently operates with a full-time staff of twelve: seven field persons, two service technicians, one administrative assistant, one supervisor and one superintendent. The Division also employs seasonal staff including retirees, and/or students, to assist in maintaining public spaces.

Roadways 2025: Division staff implemented a program to actively manage existing roadway pavements, and future pavements, using existing GIS system and iPad tablets. The system assists the Division in accounting for, and replacing, failed pavements in an orderly fashion. Staff placed hot mix asphalt in large patch areas 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. Staff has also maintained an active preventative maintenance program utilizing crack fill materials and pothole patching throughout the season. Residents and businesses will see the long term benefits of this program well into the future.

Roadway goals 2026: Division staff will continue to improve the data collected and input into the City's GIS system to maximize maintenance efforts. Staff will train on hot mix asphalt installation, compaction and roller techniques.

Terrace trees 2025: 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 staff uses to manage its infrastructure. In 2025 staff commenced work in area four in the southeast portion of the City, bordered on the north by the Rock River, the west by N. Main St., and the south and east by the Town of Koshkonong.

Along with efforts in removals and trimming, staff 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 City arborists will map future removals and planting plans for the upcoming 2026 season.

Terrace trees 2026 goals: Staff will implement a comprehensive City-wide Urban Forestry Plan. This plan will provide a structured plan for maintaining and enhancing the City's urban forest canopy and allow staff to be more effective in removing, trimming, and planting in planned work areas. Staff will continue to stress working through the five zones at a rate of one zone every year and trim through the city every five years.

Sanitary sewer collection system 2025: The sanitary sewer collection system is a core priority for the division. Staff strives to clean approximately one-half (1/2) or 176,000 lineal feet of the City's collection system every year.

The sanitary sewer collection system 2026 goals: Staff training on proper operation and use of the Vactor Jet truck and confined space entry will take place in 2026. Staff will continue to utilize the current GIS system to track areas requiring maintenance, cleaning, and update areas completed with dates and type of work performed. The division's goal is to reduce the amount of time spent cleaning sewer lines that may not need cleaning and concentrate on those that do. Staff will work closely with the Director of Public Works and the City's contracted Engineers to coordinate efforts to coincide with any planned mass televising studies and reporting.

Storm sewer collection system 2025: The storm sewer system is another core priority for the Operations Division. This system is an overland and underground City utility that collects and transmits stormwater to the Rock River. Cleaning out, evaluating catch basins and accessing structures to prevent debris from choking the system, and removing debris and sediment from buried pipes helps to maintain this system. Staff concentrate maintenance efforts in areas of the city with older pipes and structures to catalog repair needs and place those items into the City's GIS system for scheduling of service and repair work. Staff schedules blocks of work in the early spring and late fall to coincide with the cleanup after the winter snow removal and fall leaf cleanup.

Storm sewer collection system 2026 goals: Staff training on structure installation procedures based on the Wisconsin Sewer Standard Specifications Manual. Staff will enhance data collection methods used in the city GIS system to track areas requiring maintenance, cleaning, and update areas completed with dates and type of work performed. Staff will work closely with the Director of Public Works and the City Engineer to coordinate efforts to coincide with any planned watermain and roadway repair projects to protect the health of the Rock River. Staff will assist the Director with marketing an "Adopt a Drain Campaign" for the benefit of the Rock River drainage area.

The Public Works Operations Service Department 2026: The service department 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. Service staff work hard to meet every department's vehicle and equipment maintenance and repair needs. The Head Mechanic actively manages and schedules shop activities to maximize productivity and improve cost savings. To date, staff service technicians have performed regular maintenance and major repairs on 304 individual pieces of city-owned equipment, including 89 public safety vehicles.

Snow and ice control operations 2026: This area of the Division has undergone many changes over the last five years. This year the Division installed a 3,000-gallon brine storage tank and exterior pumphouse adjacent to a new 980-ton rock salt storage building to improve salt loading and tank filling operations. Staff trained on Salt Wise application rates through the State of Wisconsin DNR and area communities to further reduce rock salt use. Staff will continue applying a brine mix directly to specific areas of the City to help reduce snow and ice bonding to the pavement surface and allow for a more efficient cleanup with less rock salt usage. Staff plan to maintain average usage of rock salt at 550 tons (Including the schools and parks system). Service staff designed, and built, a direct application 1,100-gallon trailer system to improve the snow removal process from the city's main highways and bridges.

The Department of Public Works Operations Division continues its mission to provide the absolute best service possible to the citizens of the City of Fort Atkinson.

Above, members of the Department of Public Works Operations do crack filling. Below, members of the Department of Public Works Operations are seen working on an asphault roadway repair on Janesville Ave.

2026 CIP Projects Proposed

PUBLIC WORKS - OPERATIONS	SINGLE AXLE W/WING PLOW AND SALTER	$ 230,000.00	Replace 23 year old Single Axle Plow Truck w/ Wing (Fleet 12)
PUBLIC WORKS - OPERATIONS	VOLVO 130E WHEELED EXCAVATOR W/GRAPPLE ATTACHMENT	$ 235,000.00	Replace 19 Y.O. CaseTractor Backhoe (Fleet 39)/ Sell Fleet 9 Prentice & Fleet 5 Tandem Axle (Offset Value Approx. $20,000.00)

Watermain repair work is seen on the north side of the city this summer.

Director of Public Works

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

The Director of Public Works specifically manages the following:

Engineering Division- 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 Division is composed of the City Engineer. This position has been vacant since July 2024. Currently, Andy Burt, Ruekert & Mielke, is the City’s contracted Interim City Engineer.

<u>Fort Atkinson Shared Ride Taxi Service</u> - contract negotiations, quarterly review of performance, annual submission of state grant funding, fleet management, and federal performance reporting.

<u>Public Works Operations</u> - The Division consists of a superintendent, supervisor, administrative assistant, two mechanics, three crew leaders, four equipment operators and four 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.

<u>Stormwater Utility</u> – 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 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.

The department of Public Works and Parks Operations is seen after completion this summer.

<u>Water Utility</u> – 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.

<u>Wastewater Utility</u> – 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 wastewater. 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.

<u>City Planning/Development</u> – As a member of the planning team, the Director of Public Works, along with the City Manager, Director of Neighborhood and Building Services, 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 is also the secretary of the Planning Commission and a voting member.

2025 Accomplishments

Right of way Improvements:

- Water Main and Road Rehab - Designed, bid, and reconstructed 1.05 miles of roads including selected replacement of water main (Erick St., E. Cramer St., McMillen St., Fourth St., and Memorial Dr.) and storm sewer repairs as needed (all). The project continues the City’s commitment toward replacement of failed, spun-cast, water main. Sidewalks were in-filled along McMillen, Fourth, Memorial, and Erick. Total improvements on the project were over $2.6 million.
- S. Main St. Pedestrian Path – Project was bid out in September with the pedestrian path running from Rockwell Ave.to Hackbarth Rd. The path is to be located along the east side of S. Main St. Selected water main replacement, as well as a narrowing of the road will be the main features of the project slated for fall 2026 construction.
- Designed water main 2027 replacement on Jefferson St., White St., Clover Ln., and Oak 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.

Members of the City of Fort Atkinson team are seen on City Hall Selfie Day recreating a 1950s photo.

Utility and Public Works Projects

- Continued to work with Operations Superintendent to develop a plan for annual inspection and maintenance by DPW crews.
- Completed construction of a new Public Work and Parks Operations facility along with DPW Superintendent, Tom Williamson. Open house held on July 25th.
- Completed Lead Service Lateral inventory and assessed funding opportunities available to meet the EPA’s requirement to address all lead laterals within the City by 2037.
- Completed 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.

Planning/Development:

- Continued navigating the WDNR requirements on the Lorman facility cleanup.
- Continued the management of construction of the Ridgeview estates road network and facilitated a change in engineering services for the Banker Rd. development while maintaining the project timeline.
- All six parcels in the Grove & Maple St. parcel map were sold at full asking price.
- Completed corridor planning study for Main St. and Janesville Ave., adopted June 3, 2025.

2026 Goals

Engineering Department (and Public Works Director)

- Complete design on the Banker Rd. relocation through the WisDOT grant and KL Engineering and prepare bid for construction.
- Complete construction of the S. Main St. ped path project.
- Continue progress on a solution for the Koshkonong Estates Subdivision to create a long-term sustainable plan for the land owned by the City.
- 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.
- Continue to assess the City Engineer position and evaluate pros and cons of a contracted position versus City staff.

Stormwater Utility

- Complete financial guidelines for the Stormwater Utility.
- Dedicate time in more accurately forecasting capital expenses tied to TMDL implementation, maintenance of existing pipe infrastructure, maintenance of existing soft (ponds/rain gardens etc.) infrastructure, and tighter numbers on the annual replacement of storm elements in the annual street program.
- Implement an Adopt a Drain program.

Wastewater Utility

- Complete Financial Guidelines for the Wastewater Utility.
- Develop a dedicated, annual plan for Sanitary Sewer Lining.
- Work with consulting firm to review the opportunity to 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

- Implement a Stormwater Maintenance Plan.
- Improve the Sanitary Sewer Cleaning Plan.
- Update the City's sidewalk policy and ordinance and begin a dedicated annual maintenance program.

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

- *Use social media and other communication forms to involve and educate more diverse communities on city processes, functions, and planning.* – DPW Divisions continues to work to utilize the Public Relations Executive Assistant and push information out via Facebook, the City 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 serve this area (2023), and worked on the Re-development 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 2025. Staff have had productive conversations with Fort Healthcare regarding development of their remote parking lot and utilization of the new Schumacher Way utilities (2025).
  - Janesville Ave - The former Shopko building has been approved for redevelopment with the addition of two attractive out lots in the once expansive parking lot (2022). The former Shell gas station at Farmco and Janesville Ave was purchased by Kwik Trip who was

approved to raze the structure and build a new facility (2023). 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 TAP grant was submitted successfully in 2022 for a new pedestrian path along S. Main St.
  - A second TAP grant to construct in-fill sidewalk around all of the City's schools was awarded in 2024 with $2.1 million for sidewalk in-fill around schools.
  - Design work is underway with planned construction in 2027.

- *Participate in the School District of Fort Atkinson 5-year Strategic Planning Process*
  - The City Manager and Director of Public Works meet quarterly with the Superintendent and Business Manager to continue communications.

- *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 additional Tax Increment Districts in the downtown, 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 streets to accommodate these new lots. Lots became available in May of 2025 and sold by August of 2025.
- *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.
  - Cost estimates and planning are underway (2026).

- *Attempt to establish boundary agreements with all surrounding units of government* –
    - The City may re-engage with the township to develop a broader agreement in 2026.

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

- *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.

- *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.

THE DEPARTMENT OF PUBLIC WORKS COMPETES PATCHING WORK ON N. FOURTH ST.

- *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.

- *Complete an Official Map for the City –*
    - Completed in early 2022.

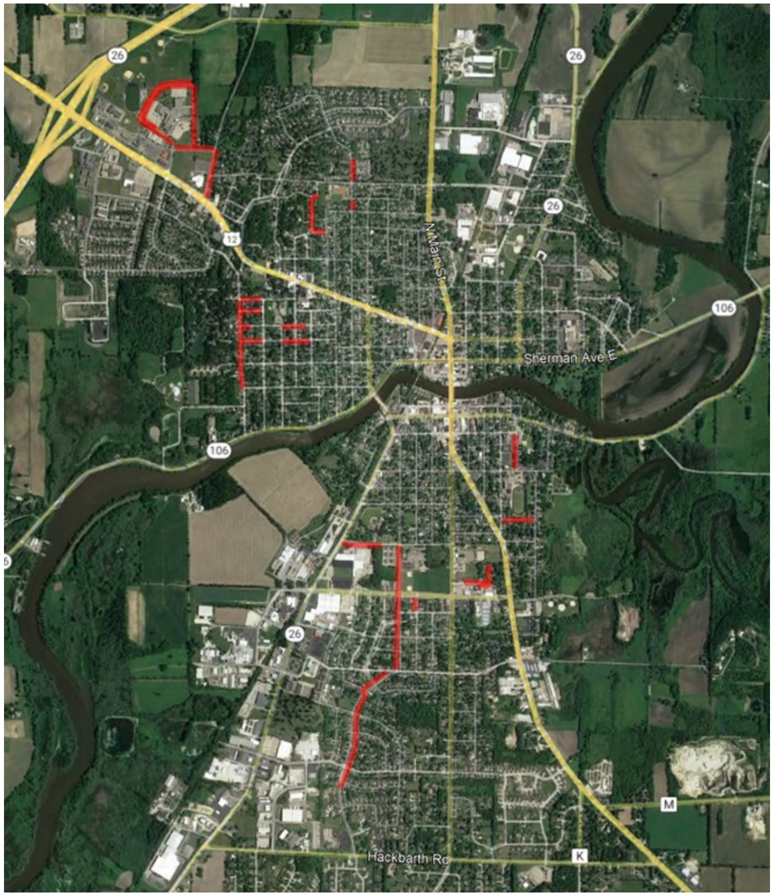


Figure 1: Sidewalk in-fill areas around Fort Atkinson schools - a 2023 grant application solicited funding for this project from WisDOT and was awarded in 2024.

The 2026 CIP Projects Proposed for the Public Works streets and sidewalk programs are on the following page.

The total amount of General Fund expenditures for the Public Works category proposed with the 2026 Operating Budget is $1,797,970, which represents a 28.3% decrease from the 2025 Operating Budget. While employee wages and health insurance premiums increased, that was offset by the removal of the garbage and recycling contract from this budget and placed onto each property tax bill as a special charge.

The following pages include the line item expenditure accounts for the 2026 Public Works category within the General Fund.

2026 CIP Projects Proposed

PUBLIC WORKS STREETS AND SIDEWALK	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 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.
PUBLIC WORKS STREETS AND SIDEWALK	FY DESIGN WORK FOR ANNUAL WATER MAIN/STREET PROGRAM	$ 75,000.00	This item will continue annually for engineering design work for future year designs for water main and street program.
PUBLIC WORKS STREETS AND SIDEWALK	S. MAIN STREET (ROCKWELL TO HACKBARTH) ROAD DIET AND PEDESTRIAN PATH-CONSTRUCTION AND OVERSIGHT	$ 75,000.00	Funded in part by a $961K construction grant for Road/Path and Storm elements from WisDOT. Design funded wholly by the City. 2025 expenses are for design. 2026 for the net cost to Fund 5 and Grant funding for the project.
PUBLIC WORKS STREETS AND SIDEWALK	SIDEWALK INFILL - DESIGN WORK	$ 90,000.00	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.
PUBLIC WORKS STREETS AND SIDEWALK	BANKER ROAD RELOCATION DESIGN WORK	$ 125,000.00	Design to occur in 2025-2026, construction 2027, 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.
PUBLIC WORKS STREETS AND SIDEWALK	ANNUAL WATER MAIN REPLACEMENT STREET PORTION	$ 935,000.00	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. 2026 streets include Jefferson, White, Oak and Clover Street.

SECTION F - 2026 General Fund Expenditures

City of Fort Atkinson
2026 Operating Budget
Public Works Expenditures

ACCOUNT NO	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 YTD 08/31/2025	2025 ESTIMATE	2026 PROPOSED	VARIANCE 2026-2025	COMMENTS
	PUBLIC WORKS - OPERATIONS (Formerly Garage; Street Name Signs; Water Patrol)								
01-54-5412-0100	PW OPERATIONS-Salaries	$ 96,621.02	$ 119,761.89	$ 115,000.00	$ 80,980.12	$ 115,000.00	$ 123,000.00	$ 8,000	
01-54-5412-0600	PW OPERATIONS-Supplies	$ 13,818.50	$ 17,731.46	$ 20,000.00	$ 14,990.14	$ 21,800.00	$ 24,000.00	$ 4,000	PW Supplies
01-54-5412-0900	PW OPERATIONS-Telephone	$ 264.22	$ 561.79	$ 600.00	$ 617.68	$ 928.00	$ 600.00	$ -	
01-54-5412-1000	PW OPERATIONS-Elec/Water/Storm	$ 20,586.31	$ 21,747.16	$ 20,000.00	$ 30,456.24	$ 45,000.00	$ 35,000.00	$ 15,000	New building
01-54-5412-1100	PW OPERATIONS-Natural Gas	$ 20,472.48	$ 17,113.46	$ 25,000.00	$ 27,621.18	$ 45,000.00	$ 35,000.00	$ 10,000	New building
01-54-5412-1200	PW OPERATIONS-Conference	$ 30.00	$ 1,150.00	$ 1,500.00	$ 150.00	$ 500.00	$ 2,500.00	$ 1,000	Add Conf Attend
01-54-5412-1400	PW OPERATIONS-Tools	$ 4,101.70	$ 2,745.25	$ 4,600.00	$ 1,150.52	$ 4,600.00	$ 4,600.00	$ -	
01-54-5412-1500	PW OPERATIONS-Building Maint	$ 11,751.58	$ 6,292.42	$ 20,000.00	$ 10,362.47	$ 15,000.00	$ 22,000.00	$ 2,000	HVAC contract
01-54-5412-1600	PW OPERATIONS-Safety Program	$ 1,421.52	$ 3,398.75	$ 7,500.00	$ 9,120.59	$ 9,120.59	$ 7,500.00	$ -	
01-54-5412-1700	PW OPERATIONS-Safety Supplies	$ 4,538.43	$ 4,241.97	$ 6,000.00	$ 3,497.16	$ 6,000.00	$ 6,000.00	$ -	
01-54-5436-0600	ST.NAME SIGNS-Supplies	$ -	$ (1,206.04)	$ -	$ -	$ -	$ -	$ -	Supplies moved
	PUBLIC WORKS - OPERATIONS TOTALS	**$ 173,606**	**$ 193,538**	**$ 220,200**	**$ 178,946**	**$ 262,949**	**$ 260,200**	**$ 40,000**	

SECTION F - 2026 General Fund Expenditures

City of Fort Atkinson
2026 Operating Budget
Public Works Expenditures

BUDGET LINE ITEM ACCOUNT NO	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 YTD 08/31/2025	2025 ESTIMATE	2026 PROPOSED	VARIANCE 2026-2025	COMMENTS
				ENGINEERING					
01-54-5421-0100	ENG-Salaries	$ 59,868.70	$ 45,059.12	$ 73,000.00	$ 23,799.98	$ 45,000.00	$ 75,000.00	$ 2,000	PW Director
01-54-5421-0400	ENG-Salaries Intern	$ 1,639.28	$ 4,801.40	$ 2,000.00	$ -	$ 2,000.00	$ 10,000.00	$ 8,000	GIS Intern
01-54-5421-0600	ENG-Supplies	$ 3,865.87	$ 3,637.97	$ 3,000.00	$ 3,004.20	$ 3,200.00	$ 3,000.00	$ -	
01-54-5421-0700	ENG-Survey Supplies	$ 235.34	$ 228.95	$ 245.00	$ 139.36	$ 245.00	$ 500.00	$ 255	
01-54-5421-0900	ENG-Telephone/Fiber	$ 39.20	$ 706.88	$ 710.00	$ 530.15	$ 710.00	$ 710.00	$ -	Fiber
01-54-5421-1000	ENG-Conference Exp	$ 30.00	$ 369.00	$ 1,000.00	$ 647.00	$ 800.00	$ 1,500.00	$ 500	
01-54-5421-1200	ENG-Membership Dues	$ -	$ -	$ 250.00	$ 260.00	$ 260.00	$ 260.00	$ 10	
01-54-5421-1600	ENG-Consultant Serv	$ -	$ -	$ 5,000.00	$ 19,158.10	$ 36,200.00	$ 30,000.00	$ 25,000	R&M Contract Services
01-54-5421-1700	ENG-Software Licenses	$ 2,287.72	$ 1,337.22	$ 1,500.00	$ 1,182.50	$ 1,300.00	$ 1,300.00	$ (200)	
	ENGINEERING TOTALS	**$ 67,966**	**$ 56,141**	**$ 86,705**	**$ 48,721**	**$ 89,715**	**$ 122,270**	**$ 35,565**	

SECTION F - 2026 General Fund Expenditures

City of Fort Atkinson
2026 Operating Budget
Public Works Expenditures

ACCOUNT NO	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 YTD 08/31/2025	2025 ESTIMATE	2026 PROPOSED	VARIANCE 2026-2025	COMMENTS
STREET MAINTENANCE (Formerly St. Maint; Street Permit Repairs; Curb & Gutter; Sidewalk)									
01-54-5431-0100	STREET MAINTENANCE-Salaries	$ 112,006.91	$ 108,894.16	$ 119,000.00	$ 73,088.19	$ 112,000.00	$ 112,000.00	$ (7,000)	
01-54-5431-0600	STREET MAINTENANCE-Supplies	$ 23,881.92	$ 30,444.20	$ 40,000.00	$ 29,257.16	$ 40,000.00	$ 40,000.00	$ -	
01-54-5432-0600	STREET PERMIT REPAIRS-Supplies	$ 21,621.62	$ 23,451.03	$ 20,000.00	$ 6,438.48	$ 20,000.00	$ 20,000.00	$ -	Water main breaks
01-54-5433-0600	CURB & GUTTER-Supplies	$ -	$ 21.79	$ 4,200.00	$ 18,792.00	$ 18,792.00	$ 4,200.00	$ -	
01-54-5444-0600	SIDEWALKS-Supplies	$ -	$ 10,000.00	$ 14,000.00	$ -	$ 14,000.00	$ 14,000.00	$ -	S. Main Prep
	STREET MAINTENANCE TOTALS	**$ 157,510**	**$ 172,811**	**$ 197,200**	**$ 127,576**	**$ 204,792**	**$ 190,200**	**$ (7,000)**	
STREET MACHINERY									
01-54-5411-0100	ST MACH-Salaries	$ 84,429.17	$ 82,518.23	$ 94,000.00	$ 54,569.21	$ 86,000.00	$ 90,000.00	$ (4,000)	
01-54-5411-0600	ST MACH-Supplies	$ 97,072.06	$ 61,691.15	$ 85,000.00	$ 44,450.91	$ 79,000.00	$ 85,000.00	$ -	
01-54-5411-0900	ST MACH-Radio Maint	$ 1,183.89	$ 893.79	$ 2,000.00	$ 711.01	$ 2,000.00	$ 2,000.00	$ -	
01-54-5411-1000	ST MACH-Fleet Ins	$ 13,060.88	$ 15,537.00	$ 17,000.00	$ 17,417.03	$ 17,500.00	$ 18,000.00	$ 1,000	
01-54-5411-1100	ST MACH-Gas & Oil	$ 77,860.36	$ 58,412.50	$ 92,000.00	$ 48,130.84	$ 84,150.00	$ 85,000.00	$ (7,000)	
	STREET MACHINERY TOTALS	**$ 273,606**	**$ 219,053**	**$ 290,000**	**$ 165,279**	**$ 268,650**	**$ 280,000**	**$ (10,000)**	

SECTION F - 2026 General Fund Expenditures

City of Fort Atkinson
2026 Operating Budget
Public Works Expenditures

ACCOUNT NO	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 YTD 08/31/2025	2025 ESTIMATE	2026 PROPOSED	VARIANCE 2026-2025	COMMENTS
	SNOW AND ICE REMOVAL								
01-54-5435-0100	SNOW & ICE-Salaries	$ 117,284.83	$ 114,699.89	$ 129,000.00	$ 76,032.03	$ 118,000.00	$ 129,000.00	$ -	
01-54-5435-0600	SNOW & ICE-Supplies	$ 15,059.96	$ 15,969.02	$ 15,000.00	$ 4,161.03	$ 15,200.00	$ 16,000.00	$ 1,000	
01-54-5435-0700	SNOW & ICE-Sand-Salt	$ 59,026.79	$ 44,751.48	$ 65,000.00	$ 44,482.30	$ 44,482.30	$ 60,000.00	$ (5,000)	
	SNOW AND ICE TOTALS	**$ 191,372**	**$ 175,420**	**$ 209,000**	**$ 124,675**	**$ 177,682**	**$ 205,000**	**$ (4,000)**	
	TRAFFIC CONTROL								
01-54-5441-0100	TRAFFIC CTRL-Salaries	$ 32,338.92	$ 29,813.80	$ 30,000.00	$ 21,177.00	$ 32,000.00	$ 30,000.00	$ -	
01-54-5441-0600	TRAFFIC CTRL-Supplies	$ 20,670.38	$ 6,862.76	$ 26,200.00	$ 9,104.82	$ 26,200.00	$ 26,200.00	$ -	
01-54-5441-0700	TRAFFIC CTRL-Long Line Paintin	$ -	$ -	$ 8,500.00	$ -	$ 8,500.00	$ 8,500.00	$ -	2026 painting
01-54-5441-1000	TRAFFIC CTRL-Electricity	$ 20,039.62	$ 20,282.65	$ 23,000.00	$ 12,330.11	$ 23,000.00	$ 23,000.00	$ -	
	TRAFFIC CONTROL TOTALS	**$ 73,049**	**$ 56,959**	**$ 87,700**	**$ 42,612**	**$ 89,700**	**$ 87,700**	**$ -**	
	STREET LIGHTING								
01-54-5442-0100	ST.LIGHTING-Salaries	$ 14,303.26	$ 14,756.71	$ 12,000.00	$ 11,036.74	$ 15,000.00	$ 16,000.00	$ 4,000	
01-54-5442-0600	ST.LIGHTING-Supplies	$ 3,237.70	$ 3,783.88	$ 5,000.00	$ 999.90	$ 5,000.00	$ 5,000.00	$ -	
01-54-5442-1000	ST.LIGHTING-Electricity	$ 286,871.36	$ 291,669.40	$ 290,000.00	$ 199,502.78	$ 290,000.00	$ 300,000.00	$ 10,000	Electricity for St Lights
	STREET LIGHTING TOTALS	**$ 304,412**	**$ 310,210**	**$ 307,000**	**$ 211,539**	**$ 310,000**	**$ 321,000**	**$ 14,000**	
	PARKING LOT								
01-54-5452-0100	PARKING LOT-Salaries	$ 5,337.43	$ 5,340.14	$ 7,100.00	$ 5,255.00	$ 8,100.00	$ 9,400.00	$ 2,300	
01-54-5452-0600	PARKING LOT-Supplies	$ 2,442.84	$ 2,901.84	$ 2,500.00	$ 2,239.24	$ 2,500.00	$ 2,500.00	$ -	
	PARKING LOT TOTALS	**$ 7,780**	**$ 8,242**	**$ 9,600**	**$ 7,494**	**$ 10,600**	**$ 11,900**	**$ 2,300**	

SECTION F - 2026 General Fund Expenditures

City of Fort Atkinson
2026 Operating Budget
Public Works Expenditures

ACCOUNT NO	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 YTD 08/31/2025	2025 ESTIMATE	2026 PROPOSED	VARIANCE 2026-2025	COMMENTS
	RECYCLING/REFUSE								
01-54-5471-0100	RECYCLE/REFUSE-Contractor	$ 573,210.17	$ 594,848.72	$ 607,027.50	$ 399,280.91	$ 610,000.00	$ -	$ (607,028)	Move to Tax Bill
01-54-5471-0500	RECYCLE/REFUSE-Compost Site	$ 35,240.00	$ 46,127.54	$ 29,500.00	$ 30,252.70	$ 43,500.00	$ 46,700.00	$ 17,200	Bucklin Chipping
01-54-5471-0700	RECYCLE/REFUSE-Sanitary Lndfl	$ 171,016.24	$ 200,487.32	$ 179,511.23	$ 122,764.42	$ 185,000.00	$ -	$ (179,511)	Move to Tax Bill
	RECYCLING/REFUSE TOTALS	**$ 779,466**	**$ 841,464**	**$ 816,039**	**$ 552,298**	**$ 838,500**	**$ 46,700**	**$ (769,339)**	
	PUBLIC WORKS BENEFITS								
01-54-5490-6500	SS / MEDICARE EMPLOYER	$ 53,000.00	$ 39,274.71	$ 47,000.00	$ 23,646.60	$ 40,000.00	$ 46,000.00	$ (1,000)	
01-54-5490-7000	WI RETIREMENT EMPLOYER	$ 45,000.00	$ 35,343.79	$ 45,000.00	$ 22,878.75	$ 39,000.00	$ 44,000.00	$ (1,000)	
01-54-5490-7500	HEALTH-DENT INSUR EMPLOYER	$ 190,000.00	$ 139,719.04	$ 189,000.00	$ 113,545.87	$ 170,000.00	$ 180,000.00	$ (9,000)	Changes to plan
01-54-5490-8500	LIFE INSURANCE EMPLOYER	$ 915.00	$ 300.35	$ 365.00	$ 183.43	$ 288.00	$ 300.00	$ (65)	
01-54-5490-9000	LONGEVITY	$ 2,625.00	$ 2,720.90	$ 2,800.00	$ 1,875.00	$ 2,400.00	$ 2,700.00	$ (100)	
	PUBLIC WORKS BENEFITS TOTALS	**$ 291,540**	**$ 217,359**	**$ 284,165**	**$ 162,130**	**$ 251,688**	**$ 273,000**	**$ (11,165)**	
	TOTAL PUBLIC WORKS EXPENDITURES	**$ 2,320,308**	**$ 2,251,196**	**$ 2,507,609**	**$ 1,621,271**	**$ 2,504,276**	**$ 1,797,970**	**$ (709,639)**	

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 Hoard Museum hosted Gov. Tony Evers in October during World Dairy Expo.

The museum serves the community in two ways: as a community and regional tourism destination and as a community center for Fort Atkinson. As a tourism destination, the museum tells the story of Fort Atkinson and the region's history which dates back over 15,000 years. On average, 15,000-20,000 visitors a year come to the museum to explore and learn. The museum has visitors from Fort Atkinson, other Wisconsin towns, other states, and several countries around the world. Drawn to the community by the area's history and the museum, people are then excited to explore the community.

As a community center, the museum serves as a meeting place for residents, an educational Exploratorium, and a place to strengthen community connections. The museum 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.

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.

Museum Director Merrilee Lee (right) is seen recreating a photo for City Hall Selfie Day. In this photo is Zida Ivey (left), the first director of the Hoard Historical Museum is seen sitting in exhibit that is now the parlor in the Hoard House. Lee, is sitting at a pump organ in the hallway of the Hoard House.

2025 Accomplishments

This year, 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 museum continued to host public programs for all ages such as the popular "Dairy Day at the MOOseum" event held in June in recognition of the importance of dairy in the region's past and present as well as the long-standing Mary Hoard Art Show, which is open to artists from kindergarten to adult. This year was the 49th annual Ice Cream Social on July 4, and staff are already making plans for celebrating the 50th year of this popular local program next year. The programs attract new and return 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. The museum also provided free walking and biking tours of historic downtown Fort Atkinson while also hosting garden education programs as well.

The museum created new exhibits this year as well. The museum added more hands-on opportunities to the existing *Mysteries of the Mounds* exhibit, created an interchangeable display focusing on Fort Atkinson WWII veterans, and recently opened an exhibit on a mid-20th century immigrant who came to Fort Atkinson.

Members of the staff at the Dwight Foster Public Library and Hoard Historical Museum are seen recreating a historical selfie at Fort Atkinson Middle School.

All programs and exhibits 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 focused its advertising budget on a larger regional audience while continuing to advertise to local visitors as well. It has added new marketing in out-of-region areas 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.

This year, the museum accepted a large donation from the Daily Jefferson County Union of the newspaper's internal archive files. Stored in 90+ file boxes, the museum moved the files from the Union's office to the museum and will add the files' contents to the museum's archives. This is the largest single donation to the museum in over a decade, and the museum is honored to help preserve this vital part of the community's history.

The staff at the museum, both City of Fort Atkinson employees and Fort Atkinson Historical Society employees, strive to fulfill the museum's mission and to be an active, significant asset to the community.

2026 Goals

- In 2026, the museum will celebrate both the 250th anniversary of the United States but more importantly, the 190th anniversary of the founding of Fort Atkinson. By focusing on the founding of the community, particularly how a community is created and what is needed to form a community, staff's goal is to help strengthen connections to each other as residents.
- The museum will continue to focus on adding members to the volunteer corps. Volunteers are central to all that the museum does, and it is imperative that the volunteer corps continues to grow.
- Museum staff will explore options for updating staff positions and ensuring that positions align to workload plus museum functions. These positions in question are Fort Atkinson Historical Society employees.
- The museum will also continue to explore options for improved marketing of the museum and Fort Atkinson.
- Museum staff intends to work with the City, the Historical Society, and the Dairy Shrine to negotiate a new agreement relating to building maintenance and operations.

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 the 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.

Members of the staff at the Dwight Foster Public Library and Hoard Historical Museum are seen recreating a historical selfie at Fort Atkinson Middle School.

Timeframes:

In 2026, the museum's goal of exploring and furthering its marketing aligns with the Comprehensive Plan. However, this initiative will not end in 2026 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.

2026 CIP Projects Proposed

MUSEUM	NEW ROOF	$ 200,000.00	INSURANCE Claim for 2025.

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.


Staff members and members of the community are seen while playing ultimate frisbee at Rock River Park.

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, an extensive 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. It 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, a six-lane pool, three toddler slides, diving boards, and a concession stand.

Above, Main Street Dance Studio performs in May. At right, Recreation Supervisor Bret Ketterman speaks at a Parks and Recreation conference this fall.

2025 Accomplishments
Aquatic Center

- Attendance in 2025 at the Aquatic Center was just as strong as it was last year. Staff welcomed 10,050 visitors in June and another 12,436 in July! Thanks to the availability of part-time staff, the Aquatic Center was able to stay open an additional three days past the original closing date.
- The Aquatic Center is now officially online. This update lets the department accept credit card payments with a point-of-sale system, coming in 2026. Plus, internet access will enable several future enhancements at the facility.
- The Bathhouse underwent several upgrades, including the installation of six new showerheads, a new water heater, and refreshed paneling on the exterior walls of the bathrooms.

Parks

- Contractors broke ground on the new garage and concessions building at Haumerson's Pond. The facility will be completed by the end of 2025 and will be available as an add-on to a regular facility rental for a fee of $25.
- Construction of the new Jones Park Batting Cages was completed in early July. Parks Department staff played a key role in bringing this project to life. Needless to say, this new feature has been very popular with community members.
- Parks staff have worked hard to collect and enter data into the City's GIS map. It is worth noting that the partnership with Jefferson County to provide professional services to assist city staff in using this has been invaluable.
- At the end of March, the department implemented a new work order system using the *Microsoft To Do* application. Utilizing this application, staff have tracked 89 completed work orders. Items entered into the To Do app are typically tasks that are beyond daily scheduled duties. It is worth noting that not all items make it into the system.
- Working with the Kiwanis Club, the department was awarded a $20,000 matching grant from the Fort Atkinson Community Foundation to install hard surface paths at the Kiwanis football fields. This project addresses an accessibility issue for those with mobility challenges. The walking paths will lead to a new set of bleachers with handrails and a space for wheelchairs. This is just the first phase of a larger facility improvement project.

City staff, seen from back, left: J.J Yanke, Rebecca Houseman and Ben Dayton are seen with Mabel Schumacher (front, left) and Rep. Joan Fitzgerald (front, right) earlier this year when she was awarded by the state for her service work.

Recreation:

- During the spring semester, the department brought on Anna Schaefbaueron, an intern from the University of Wisconsin-Whitewater. During her time here, Anna worked with every division of the department, including spending time on ball fields, wrapping presents for the senior centers' mystery auction, and even leading the indoor soccer program on Saturday mornings.
- As part of her internship requirements, she had to complete a major project or initiative. Anna chose to organize a new community program, which was a used equipment rummage sale. At the end of the event, Anna successfully raised $527.10, funds that are now available for program and aquatic center scholarships.
- Each summer, the Parks and Recreation Department offers a variety of camps for the city's younger residents. In 2025, the UW-Whitewater Basketball Camp had an impressive 68 participants. The week-long Dance Intensive camp, led by Main Street Dance Studio Director Emma Hendricks, had 29 campers. Lastly, at the end of July, 66 participants in grades 4-9 improved their setting skills during a 4-day Volleyball Camp.

- Recreation Supervisor, Brett Ketterman submitted several proposals to speak at a Wisconsin Parks and Recreation (WPRA) Event. Two of his proposals were chosen, and Brett will speak at the WPRA Fall Conference and the WPRA Annual Conference in 2026.

Senior Center:

- Early in the year, Parks and Recreation staff successfully integrated the Senior Center programming into the department’s online registration system, enabling local seniors to register and pay with a credit card online.
- The center staff continues to organize a variety of trips and shows for attendees to sign up for. In 2025 so far, the Senior Center has scheduled 11 trips or shows with 445 participants registered.
- The Fort Atkinson Senior Center Board, a non-profit organization supporting the center, donated funds for a movie licensing fee. Since then, Parks and Recreation staff have partnered with the Dwight Foster Library to rent some of their newest movies! A total of 75 people attended the first “Double Header Feature” event hosted at the Center!

2026 Goals:

- Conduct an ongoing audit of deferred maintenance items throughout the park system and other facilities the Parks and Recreation department oversees, and document those in a central location. Work together to prioritize items and develop a strategy to address issues efficiently.
- Identify programming gaps and introduce offerings beyond traditional activities, including seasonal events and unique programming ideas. Partner with local organizations and service groups to bring fresh ideas and reach underserved populations.
- Develop new marketing strategies by expanding the department's social media presence, utilizing updated media from programs and events. Utilize analytics provided by social media platforms to adjust strategies for greater impact. Work with local businesses and schools to provide physical promotional flyers for posting and distribution.
- Continue advancing the objectives established during the Senior Center’s 2021 accreditation process by monitoring progress, addressing outstanding items, and celebrating their achievements. Collaborate with the Senior Center Board Inc. to continue providing high-quality programs and services.
- Continue to work with local service clubs and youth organizations to advance projects identified in the 2023–2028 Comprehensive Outdoor Recreation Plan while laying groundwork for future updates. Meet regularly with these groups on planning that incorporates sustainability and potential funding opportunities.

2026 CIP Projects Proposed

AQUATIC CENTER	CONCESSION BUILDING ENHANCEMENTS	$ 10,500.00	Remove grease trap and upgrade plumbing, add ventilation (exhaust fan and door vents), and electrical upgrades as budget allows. (This is priority)
AQUATIC CENTER	IT UPDATES, NETWORK, POS SYSTEM, SECURITY, PA SYSTEM	$ 11,000.00	Internet access was added to the Aquatic Center in 2025 to accept credit card payments. Additional improvements are needed, including replacing a failing video security system.
PARKS	FORD F450 FLATBED TRUCK W/DUMP BODY	$ 70,000.00	Retiring a 1999 flat bed (30 years old). Valuable vehicle for hauling. 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).
SENIOR CENTER	AC UNIT REPLACEMENT	$ 12,000.00	Replacement recommend due to the age of both units. The center has two AC zones, both units are 30+ years old.

COMPREHENSIVE PLAN

- Objective number 1 in the City's Comprehensive Plan is to "Ensure the equitable distribution and maintenance of parks, open spaces, and recreational facilities throughout the City to provide all residents access to such facilities." The Parks and Recreation Department will focus on identifying and addressing facility issues that have not been previously handled. This will be an ongoing effort to gather, document, and resolve maintenance issues, with the goal of working through specific project areas each quarter of the year.
- Identifying opportunities across all divisions of the parks and Parks and Recreation Department to collaborate and share resources. By offering a wide range of programming and events for the diverse citizens we serve, we will continue to bring cultural and economic benefits to the City.

The total amount of General Fund expenditures for the Culture and Recreation category proposed with the 2026 Operating Budget is $1,774,616, which represents a 7.9% increase over 2025.

The following pages include the line-item expenditure accounts for the 2026 Culture and Recreation category within the General Fund.

Members of the City's Parks Maintenance Crew are seen after completion of the batting cage at Jones Park.

SECTION F - 2026 General Fund Expenditures

City of Fort Atkinson
2026 Operating Budget
Culture and Recreation Expenditures

ACCOUNT NO	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 YTD 08/31/2025	2025 ESTIMATE	2026 PROPOSED	VARIANCE 2026-2025	COMMENTS
				MUSEUM					
01-55-5512-0100	MUSEUM-Salaries/Director	$ 73,999.25	$ 76,235.11	$ 66,900.00	$ 51,315.87	$ 79,000.00	$ 84,000.00	$ 17,100	Alloc to Hist Soc
01-55-5512-0200	MUSEUM-Salaries/Assnt Dir	$ 52,821.58	$ 54,416.02	$ 56,100.00	$ 36,629.93	$ 56,100.00	$ 60,000.00	$ 3,900	
01-55-5512-0600	MUSEUM-Supplies	$ 4,340.69	$ 3,374.40	$ 5,500.00	$ 1,838.03	$ 5,000.00	$ 5,500.00	$ -	
01-55-5512-0700	MUSEUM-Historic Pres Comm	$ 1,200.00	$ 1,200.00	$ 1,200.00	$ 31.96	$ 1,200.00	$ 1,200.00	$ -	
01-55-5512-0900	MUSEUM-Telephone/Fiber	$ 503.68	$ 1,243.03	$ 1,245.00	$ 1,102.27	$ 1,245.00	$ 1,245.00	$ -	
01-55-5512-1000	MUSEUM-Elect/Water/Storm	$ 25,283.39	$ 26,591.57	$ 23,000.00	$ 15,871.63	$ 27,000.00	$ 23,000.00	$ -	
01-55-5512-1100	MUSEUM-Natural Gas	$ 8,463.49	$ 6,626.91	$ 10,000.00	$ 6,223.74	$ 10,000.00	$ 8,000.00	$ (2,000)	
01-55-5512-1200	MUSEUM-Repairs/Maint	$ 15,185.93	$ 16,654.42	$ 12,000.00	$ 13,981.66	$ 17,000.00	$ 15,000.00	$ 3,000	
01-55-5512-1300	MUSEUM-Insurance	$ 6,398.00	$ 6,089.00	$ 6,300.00	$ 6,772.83	$ 6,800.00	$ 6,900.00	$ 600	
	MUSEUM TOTALS	**$ 188,196**	**$ 192,430**	**$ 182,245**	**$ 133,768**	**$ 203,345**	**$ 204,845**	**$ 22,600**	

SECTION F - 2026 General Fund Expenditures

City of Fort Atkinson
2026 Operating Budget
Culture and Recreation Expenditures

ACCOUNT NO	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 YTD 08/31/2025	2025 ESTIMATE	2026 PROPOSED	VARIANCE 2026-2025	COMMENTS
	YOUTH CENTER								
01-55-5513-0100	YOUTH CTR-Salaries F-Time	$ 29,953.64	$ 31,123.21	$ 32,391.00	$ 21,153.61	$ 32,425.00	$ 35,000.00	$ 2,609	
01-55-5513-0200	YOUTH CTR-Salaries P-Time	$ 23,762.00	$ 28,286.62	$ 30,000.00	$ 15,242.96	$ 25,000.00	$ 25,000.00	$ (5,000)	
01-55-5513-0300	YOUTH CTR-Salaries Custodian	$ 2,887.63	$ 2,924.14	$ 3,250.00	$ 2,059.33	$ 3,250.00	$ 3,250.00	$ -	
01-55-5513-0600	YOUTH CTR-Supplies	$ 3,450.13	$ 3,183.43	$ 3,700.00	$ 2,137.40	$ 3,700.00	$ 3,700.00	$ -	
01-55-5513-1200	YOUTH CTR-Seminars	$ 697.00	$ 750.00	$ 750.00	$ 441.00	$ 1,000.00	$ 1,250.00	$ 500	
01-55-5513-1400	YOUTH CTR-Programming	$ 1,061.68	$ 945.23	$ 1,200.00	$ 678.48	$ 1,200.00	$ 1,200.00	$ -	
	YOUTH CENTER TOTALS	**$ 61,812**	**$ 67,213**	**$ 71,291**	**$ 41,713**	**$ 66,575**	**$ 69,400**	**$ (1,891)**	
	SENIOR CENTER								
01-55-5516-0100	SR CENTER-Salaries Director	$ 52,821.60	$ 54,416.05	$ 56,100.00	$ 36,629.96	$ 56,100.00	$ 60,000.00	$ 3,900	
01-55-5516-0200	SR CENTER-Salaries-Part-Time	$ 15,209.00	$ 16,730.13	$ 16,900.00	$ 11,310.35	$ 16,900.00	$ 17,300.00	$ 400	
01-55-5516-0500	SR CENTER-Repairs	$ 4,011.87	$ 3,458.57	$ 6,000.00	$ 2,785.54	$ 6,000.00	$ 6,000.00	$ -	
01-55-5516-0600	SR CENTER-Supplies	$ 6,577.01	$ 4,435.61	$ 5,500.00	$ 4,275.94	$ 6,000.00	$ 5,500.00	$ -	
01-55-5516-0900	SR CENTER-Telephone/Fiber	$ 126.60	$ 705.84	$ 706.00	$ 529.38	$ 706.00	$ 706.00	$ -	
01-55-5516-1000	SR CENTER-Elec/Water/Storm	$ 7,622.96	$ 6,709.36	$ 7,600.00	$ 4,547.28	$ 7,600.00	$ 7,600.00	$ -	
01-55-5516-1100	SR CENTER-Natural Gas	$ 1,740.42	$ 1,967.67	$ 3,000.00	$ 1,342.42	$ 2,500.00	$ 2,500.00	$ (500)	
01-55-5516-1200	SR CENTER-Seminars	$ 456.01	$ 612.24	$ 400.00	$ 145.00	$ 750.00	$ 750.00	$ 350	
01-55-5516-1400	SR CENTER-Programming	$ 1,775.00	$ 1,730.00	$ 2,000.00	$ 1,030.00	$ 2,000.00	$ 2,000.00	$ -	
01-55-5516-1500	SR CENTER-Van	$ 679.44	$ -	$ -	$ -	$ -	$ -	$ -	
	SENIOR CENTER TOTALS	**$ 91,020**	**$ 90,765**	**$ 98,206**	**$ 62,596**	**$ 98,556**	**$ 102,356**	**$ 4,150**	

SECTION F - 2026 General Fund Expenditures

City of Fort Atkinson
2026 Operating Budget
Culture and Recreation Expenditures

ACCOUNT NO	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 YTD 08/31/2025	2025 ESTIMATE	2026 PROPOSED	VARIANCE 2026-2025	COMMENTS
				RECREATION					
01-55-5521-0100	REC-Salaries Director	$ 81,714.90	$ 89,949.49	$ 89,000.00	$ 56,976.63	$ 89,000.00	$ 96,500.00	$ 7,500	
01-55-5521-0200	REC-Salaries Admin Assistant	$ 42,862.14	$ 45,015.52	$ 47,000.00	$ 30,516.81	$ 46,500.00	$ 52,000.00	$ 5,000	
01-55-5521-0300	REC-Part-Time Wages	$ 52,782.42	$ 57,297.16	$ 65,000.00	$ 41,478.88	$ 65,000.00	$ 68,000.00	$ 3,000	
01-55-5521-0400	REC-Salaries Rec Super	$ 29,951.59	$ 29,933.58	$ 32,391.00	$ 21,151.98	$ 32,391.00	$ 35,000.00	$ 2,609	
01-55-5521-0600	REC-Supplies	$ 7,720.94	$ 8,161.85	$ 8,700.00	$ 5,212.75	$ 8,700.00	$ 9,000.00	$ 300	
01-55-5521-0900	REC-Telephone/Fiber	$ 336.40	$ 841.68	$ 900.00	$ 1,068.93	$ 900.00	$ 900.00	$ -	
01-55-5521-1000	REC-Conference Exp	$ 1,758.14	$ 982.68	$ 1,850.00	$ 458.00	$ 1,850.00	$ 2,500.00	$ 650	
01-55-5521-1100	REC-Table Chair Rental Prog	$ -	$ -	$ -	$ -	$ -	$ 4,000.00	$ 4,000	3 Yr replacement
01-55-5521-1200	REC-Equip/Supplies	$ 37,761.90	$ 35,312.12	$ 38,000.00	$ 18,021.49	$ 38,000.00	$ 37,000.00	$ (1,000)	
01-55-5521-1300	REC-Band Shell Mntnc	$ 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	**$ 257,627**	**$ 268,334**	**$ 286,681**	**$ 175,445**	**$ 286,181**	**$ 308,740**	**$ 22,059**	
				AQUATIC CENTER					
01-55-5523-0100	AQUATIC CTR-Salaries F-Time	$ 12,956.82	$ 17,472.36	$ 16,400.00	$ 9,389.68	$ 15,000.00	$ 17,000.00	$ 600	
01-55-5523-0200	AQUATIC CTR-Salaries P-Time	$ 132,819.47	$ 123,482.08	$ 145,000.00	$ 123,637.64	$ 130,000.00	$ 145,000.00	$ -	Min $10/hour; 3% increase
01-55-5523-0600	AQUATIC CTR-Supplies/Maint	$ 38,358.17	$ 38,970.35	$ 39,200.00	$ 39,761.97	$ 45,700.00	$ 43,200.00	$ 4,000	
01-55-5523-0700	AQUATIC CTR-Staff Training	$ 444.98	$ 408.00	$ 500.00	$ 400.84	$ 500.00	$ 500.00	$ -	
01-55-5523-0800	AQUATIC CTR-Concessn Supplies	$ 52,421.20	$ 44,850.04	$ 40,000.00	$ 45,122.09	$ 48,000.00	$ 40,000.00	$ -	
01-55-5523-0900	AQUATIC CTR-Telephone	$ 219.49	$ 267.60	$ 250.00	$ 455.80	$ 675.00	$ 750.00	$ 500	
01-55-5523-1000	AQUATIC CTR-Electricity	$ 9,188.80	$ 9,566.36	$ 12,300.00	$ 7,704.16	$ 10,000.00	$ 12,000.00	$ (300)	
01-55-5523-1100	AQUATIC CTR-Water/Sewer	$ 9,795.14	$ 10,349.38	$ 8,000.00	$ 7,385.40	$ 8,000.00	$ 8,000.00	$ -	
01-55-5523-1200	AQUATIC CTR-Natural Gas	$ 503.28	$ 356.89	$ 6,300.00	$ 179.01	$ 250.00	$ 500.00	$ (5,800)	
	AQUATIC CENTER TOTALS	**$ 256,707**	**$ 245,723**	**$ 267,950**	**$ 234,037**	**$ 258,125**	**$ 266,950**	**$ (1,000)**	

SECTION F - 2026 General Fund Expenditures

City of Fort Atkinson
2026 Operating Budget
Culture and Recreation Expenditures

ACCOUNT NO	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 YTD 08/31/2025	2025 ESTIMATE	2026 PROPOSED	VARIANCE 2026-2025	COMMENTS
	FESTIVALS/ART/RIVERWALK								
01-55-5534-0100	FESTIVAL-RIVERWALK-Salaries	$ 21,914.66	$ 21,834.96	$ 21,700.00	$ 14,832.73	$ 22,000.00	$ 24,000.00	$ 2,300	Parks & PW Allocation
01-55-5534-0600	FESTIVAL-RIVERWALK-Supplies	$ 7,565.18	$ 4,847.07	$ 10,000.00	$ 5,833.51	$ 9,490.00	$ 10,000.00	$ -	
	FESTIVALS/ART/RIVERWALK TOTALS	**$ 29,480**	**$ 26,682**	**$ 31,700**	**$ 20,666**	**$ 31,490**	**$ 34,000**	**$ 2,300**	
	PARKS								
01-55-5541-0100	PARKS-Salaries F-Time	$ 235,900.08	$ 235,477.87	$ 250,000.00	$ 161,934.14	$ 250,000.00	$ 275,000.00	$ 25,000	
01-55-5541-0200	PARKS-Salaries P-Time	$ 32,597.41	$ 48,716.25	$ 47,500.00	$ 41,559.12	$ 52,000.00	$ 53,000.00	$ 5,500	
01-55-5541-0600	PARKS-Supplies	$ 34,857.24	$ 20,359.44	$ 37,775.00	$ 25,499.12	$ 38,000.00	$ 40,000.00	$ 2,225	
01-55-5541-0900	PARKS-Telephone/Fiber	$ 373.91	$ 973.44	$ 1,000.00	$ 811.00	$ 1,000.00	$ 1,000.00	$ -	
01-55-5541-1000	PARKS-Elect/Water/Storm	$ 28,956.73	$ 31,025.49	$ 30,000.00	$ 21,307.66	$ 30,000.00	$ 30,000.00	$ -	
01-55-5541-1100	PARKS-Equipment Maint.	$ 11,896.00	$ 10,656.34	$ 14,400.00	$ 4,884.86	$ 14,400.00	$ 16,000.00	$ 1,600	
01-55-5541-1200	PARKS-Nat Gas-Haum Wrm Hse	$ 1,400.71	$ 1,191.81	$ 2,000.00	$ 968.17	$ 1,500.00	$ 2,000.00	$ -	
01-55-5541-1300	PARKS-Electrical Work	$ 5,131.26	$ 3,409.05	$ 2,000.00	$ 1,197.52	$ 2,000.00	$ 2,500.00	$ 500	
01-55-5541-1500	PARKS-Car Allow/Mileage	$ 1,020.00	$ 1,062.50	$ 1,900.00	$ 680.00	$ 1,900.00	$ 1,900.00	$ -	
01-55-5541-2000	PARKS-Conference	$ 1,445.19	$ 1,325.00	$ 3,000.00	$ 1,159.96	$ 3,000.00	$ 3,000.00	$ -	
	PARKS TOTALS	**$ 353,579**	**$ 354,197**	**$ 389,575**	**$ 260,002**	**$ 393,800**	**$ 424,400**	**$ 34,825**	

SECTION F - 2026 General Fund Expenditures

City of Fort Atkinson
2026 Operating Budget
Culture and Recreation Expenditures

BUDGET LINE ITEM ACCOUNT NO	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 YTD 08/31/2025	2025 ESTIMATE	2026 PROPOSED	VARIANCE 2026-2025	COMMENTS
	CULTURE AND RECREATION BENEFITS								
01-55-5590-6500	SS / MEDICARE EMPLOYER	$ 70,558.22	$ 75,135.89	$ 77,250.00	$ 55,870.58	$ 80,000.00	$ 80,000.00	$ 2,750	
01-55-5590-7000	WI RETIREMENT EMPLOYER	$ 43,410.96	$ 45,418.63	$ 47,000.00	$ 30,644.54	$ 47,000.00	$ 52,000.00	$ 5,000	
01-55-5590-7500	HEALTH-DENT INSUR EMPLOYER	$ 138,686.00	$ 181,009.40	$ 190,000.00	$ 141,180.85	$ 212,000.00	$ 229,000.00	$ 39,000	
01-55-5590-8000	DENTAL INSURANCE EMPLOYER	$ 12,717.21	$ -	$ -	$ -	$ -	$ -	$ -	Included w/ Health
01-55-5590-8500	LIFE INSURANCE EMPLOYER	$ 310.14	$ 395.09	$ 412.00	$ 304.18	$ 480.00	$ 500.00	$ 88	
01-55-5590-9000	LONGEVITY	$ 2,000.00	$ 1,837.52	$ 2,425.00	$ 2,275.00	$ 2,275.00	$ 2,425.00	$ -	
CULTURE AND RECREATION BENEFITS TOTALS		**$ 267,683**	**$ 303,797**	**$ 317,087**	**$ 230,275**	**$ 341,755**	**$ 363,925**	**$ 46,838**	
TOTAL CULTURE & REC EXPENDITURES		**$ 1,506,104**	**$ 1,549,141**	**$ 1,644,735**	**$ 1,158,502**	**$ 1,679,827**	**$ 1,774,616**	**$ 129,881**	

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.

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.

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.

Starting with the 2026 budget, a portion of the salary of the Director of Building and Neighborhood Services is included under the Economic Development expenditures.

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 2026 Operating Budget is $267,570, which represents a .49% increase over 2025.

The following pages include the line item expenditure accounts for the 2026 Conservation and Development category within the General Fund.

City of Fort Atkinson
2026 Operating Budget
Conservation and Development Expenditures

ACCOUNT NO	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 YTD 08/31/2025	2025 ESTIMATE	2026 PROPOSED	VARIANCE 2026-2025	COMMENTS
	FORESTRY								
01-56-5611-0100	FORESTRY-Salaries	$ 116,330.76	$ 113,612.96	$ 136,000.00	$ 73,331.15	$ 120,000.00	$ 125,000.00	$ (11,000)	Allocations
01-56-5611-0600	FORESTRY-Supplies	$ 6,614.18	$ 6,247.65	$ 7,000.00	$ 3,105.35	$ 7,000.00	$ 7,000.00	$ -	
01-56-5611-0700	FORESTRY-Trees	$ 73,854.44	$ 66,609.44	$ 7,500.00	$ 10,675.00	$ 7,500.00	$ 7,500.00	$ -	
01-56-5611-1200	FORESTRY-Conferences	$ 1,668.92	$ 1,994.00	$ 3,000.00	$ 1,876.00	$ 1,876.00	$ 2,500.00	$ (500)	
01-56-5611-1600	FORESTRY-Outside Contractors	$ -	$ -	$ 10,000.00	$ -	$ 10,000.00	$ 2,500.00	$ (7,500)	Urban Forestry Plan
	FORESTRY TOTALS	**$ 198,468**	**$ 188,464**	**$ 173,500**	**$ 88,988**	**$ 146,376**	**$ 144,500**	**$ (29,000)**	
	ECONOMIC DEVELOPMENT								
01-56-5644-0100	ECON DEV-Salaries	$ -	$ -	$ -	$ -	$ -	$ 30,000.00	$ 30,000	DSN Wage Alloc
01-56-5644-0600	ECON DEV-Expenses	$ 6,603.94	$ 3,451.00	$ 5,000.00	$ 4,642.20	$ 3,809.70	$ 10,000.00	$ 5,000	
01-56-5644-0700	JCEDC DUES	$ 18,874.50	$ 18,753.00	$ 19,000.00	$ 18,699.00	$ 18,699.00	$ 19,000.00	$ -	JCEDC Contract
01-56-5644-0800	KOSH ESTATES STUDY-ARPA	$ -	$ -	$ -	$ 38,340.75	$ 60,000.00	$ -	$ -	
	ECONOMIC DEVELOPMENT TOTALS	**$ 25,478**	**$ 22,204**	**$ 24,000**	**$ 61,682**	**$ 82,509**	**$ 59,000**	**$ 35,000**	

City of Fort Atkinson
2026 Operating Budget
Conservation and Development Expenditures

ACCOUNT NO	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 YTD 08/31/2025	2025 ESTIMATE	2026 PROPOSED	VARIANCE 2026-2025	COMMENTS
	CONSERVATION AND DEVELOPMENT BENEFITS								
01-56-5690-6500	SS / MEDICARE EMPLOYER	$ 8,579	$ 8,143	$ 10,800	$ 5,402	$ 9,000	$ 11,000	$ 200	
01-56-5690-7000	WI RETIREMENT EMPLOYER	$ 7,907	$ 7,747	$ 9,900	$ 5,160	$ 8,000	$ 10,000	$ 100	
01-56-5690-7500	HEALTH-DENT INSUR EMPLOYER	$ 30,041	$ 31,364	$ 48,000	$ 26,687	$ 40,000	$ 43,000	$ (5,000)	
01-56-5690-8000	DENTAL INSURANCE EMPLOYER	$ 2,403	$ -	$ -	$ -	$ -	$ -	$ -	
01-56-5690-8500	LIFE INSURANCE EMPLOYER	$ 53	$ 53	$ 70	$ 41	$ 70	$ 70	$ -	
	CONSERV AND DEVELOPMENT BENEFITS TOTALS	**$ 48,982**	**$ 47,307**	**$ 68,770**	**$ 37,290**	**$ 57,070**	**$ 64,070**	**$ (4,700)**	
	TOTAL CONSERV AND DEVEL EXPENDITURES	**$ 272,929**	**$ 257,975**	**$ 266,270**	**$ 187,959**	**$ 285,955**	**$ 267,570**	**$ 1,300**	

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). This category now includes budgeted contingency funds as well as an account showing the transfer of funds to Fund 5 to pay for road work in 2026.

In 2025, contingency funds were used to pay for the Maple-Grove Subdivision Plat ($5,796) and the new roof at the Senior Center ($52,000).

The City's goal is to budget 2.5 percent of the general fund operating budget as contingency funds for unexpected programs, projects, or consultants in the coming year. In prior years, the City did not have the ability to fund this account with more than $56,000. However, in 2026, staff is proposing to include $205,561 in contingency funds, which is 1.9% of the $10,882,043 general fund operating budget.

For the 2026 budget, the City qualified for the Expenditure Restraint Incentive Program (ERIP) from the state. It is unclear if the City will continue to qualify for this payment in the future due to upcoming TID closures and other changes to the operating budget. As such, it is not prudent to use these one-time funds for general operations. Instead, staff proposes to transfer these funds to Fund 5 to be spent on road repair work in 2026.

The total amount of General Fund expenditures for this category proposed with the 2026 Operating Budget is $501,773, which represents a 796% increase over 2025 ($445,773). The following page includes the line item expenditure account within this category.

City of Fort Atkinson
2026 Operating Budget
Public Service Enterprises

ACCOUNT NUMBER	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 YTD 08/31/2025	2025 ESTIMATE	2026 PROPOSED	VARIANCE 2026-2025	COMMENTS
	CONTINGENCY/HEALTH INSURANCE/UTILITY								
01-57-5770-6000	CONTING HEALTH INS/UTILITY	$ 42,084	$ 48,422	$ 56,000	$ 5,796	$ 58,000	$ 205,561	$ 149,561	Contingency goal: 2.5%
01-60-0066-0005	TRANS OUT TO TRANSPORT FUND	$ -	$ -	$ -	$ -	$ -	$ 296,212	$ 296,212	ERIP Funds to Fund 5
	CONTINGENCY TOTALS	**$ 42,084**	**$ 48,422**	**$ 56,000**	**$ 5,796**	**$ 58,000**	**$ 501,773**	**$ 445,773**	
	TOTAL PUBLIC SERVICE ENTERPRISES EXPENDITURES	**$ 42,084**	**$ 48,422**	**$ 56,000**	**$ 5,796**	**$ 58,000**	**$ 501,773**	**$ 445,773**	

SECTION G
WASTEWATER UTILITY FUND
(FUND 2)

Section G – Wastewater Utility Fund (Fund 2)

Aeration Basins and Covered Digesters

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.

A four-year major facility upgrade was completed at the end of 2024. The upgrade included the rehabilitation of most of the facility's major processes plus the addition of influent fine screening, tertiary filtration and the modification and covering of the aerobic digesters. The facility is designed to treat an average of 2.7 million gallons per day (MGD). It is operational 24 hours per day, every day of the year. In 2024, the facility treated 968 million gallons of wastewater. The Utility uses the Activated Sludge Treatment Process which uses large, aerated basins to promote the growth of beneficial organisms. These organisms then feed on the waste in the liquid to break down and remove harmful bacteria and the waste in the wastewater. The City also has three lift stations located on Sherman Avenue, Water Street and Memorial Park.

Soils Technician Ryan Wagner cleaning equipment.

The Utility is operated by a dedicated staff of seven full-time wastewater professionals. Staff currently includes one Superintendent, one Foreperson, four Technicians and one Specialist. During the summer months the Utility will employ 1-2 part-time seasonal staff. All full-time staff positions require certification as a WDNR Certified Wastewater Operator. Staff are responsible for operating and maintaining hundreds of pieces of equipment as well as monitoring the diverse industry, laboratory testing, regulatory reporting, and the land application of biosolids on area farms for use as fertilizer.

Staff work hard to fulfill their responsibility to effectively manage the budget, safeguard public health and the environment, while maintaining and replacing the plant's aging infrastructure and planning for future growth. All of this while sending the cleanest water possible to the Rock River to protect Fort Atkinson's local and state waters.

Capital Improvement Projects (CIP) completed in 2025 include the replacement of a 1992 Thickened Activated Sludge Pump, the purchase of four Flygt submersible pumps for the Sherman Avenue and Water Street Lift Stations, replacement of the 19-year-old SCBA Confined Space Entry Equipment, the purchase of onsite generators for Sherman Avenue and Water Street lift stations as well as the replacement of the 1992 Main Building Roof at the Utility. Also finished in early 2025 were the 2024 CIP projects that were delayed due to manufacturing and availability of contractors. Included were the Main Building Flooring, Pista/Grit System, and the Memorial Lift Station Valve and Piping Replacement Project. Staff have had a busy year and have done a wonderful job in keeping up with the day-to-day duties along with all of these projects.

2025 TAS Pump

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. A Biosolids Facility Amendment is currently being developed exploring future options for the biosolids treatment and disposal. Per-and Polyfluoroalkyl Substances (PFAS) also known as forever chemicals are a concern to the Utility due to the difficulty and costly measures it takes to remove them. The current permit issued July 1, 2025, has staff testing the effluent six times a year and the biosolids once a year.

The ongoing goal is always to decrease the Utility's carbon footprint so the Utility is undergoing an engineering study that will evaluate the feasibility of installing a solar field to offset a portion of the Utility's energy costs. Improvements are always being made in electrical efficiencies by replacing older process equipment and in the use of higher efficiency motors and variable frequency drives.

In 2026 staff look forward to completing the update of the lift stations with new pumps, generators, and controls. Completing this task gives staff confidence that when the river is high, and storms are in the area equipment can run efficiently and effectively. Staff also plan to re-establish the trail from the plant to the wastewater outfall at the Rock River. Over the past 50 years it has degraded. This allows staff easy access to check the condition of the wastewater discharge, pipe, and manholes safely. In the end the goal is to always collect, treat, and release the cleanest water possible to the ecosystem. The Utility's staff takes this responsibility seriously and is proud of it, because clean water is worth it.

2026 CIP projects are listed on the next page.

2026 CIP Projects Proposed

WASTEWATER	RIVERSIDE DR DESIGN	$ 5,000.00	Placeholder for sanitary work. This assumes replacement of all sanitary but the conditions likely allow lining and rehabilitation at a MUCH lower cost. TBD
WASTEWATER	BANKER ROAD SEWER RELOCATION AND DESIGN	$ 60,000.00	Design to occur in 2025/2026, paid in full by City. Construction funded in part of by a $1.4M WisDOT grant - for road and storm elements only. Wastewater component to this work should be fairly small. Assumed wastewater will need to be installed for approximately 700 LF N of campus Dr.
WASTEWATER	RE-ESTABLISH OUTFALL TRAIL TELEVISING/LOCATING MANHOLES	$ 50,000.00	Evaluation of the 1974 era concrete effluent pumping
WASTEWATER	REPLACEMENT OF HVAC SYSTEM AIR CONDITIONER BUILDING #10 AND #80	$ 140,000.00	Replacement of original 19925 #10 AC Unit and 2013 #80 AC Unit
WASTEWATER	LIFT STATION CONTROLS AND TELEMETRY UPDATES	$ 350,000.00	Lift station telemetry and control cabinet replacements.
WASTEWATER	ANNUAL COLLECTION SYSTEM IMPROVEMENT	$ 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	NORTH MAIN STREET SANTIARY SEWER CORRECTIVE WORK	$ 215,000.00	North Main Street sanitary sewer realignment project. This project will remove failing sanitary sewer pipe located in downtown building basements and realignment in parking lot in conjunction with Premier Bank Parking Lot project.

Wastewater utility rates will continue to be evaluated annually to ensure that revenues are sufficient to cover debt service, capital improvements, and operating expenses. The proposed 2026 rates can be seen in tables 1 and 2 on the following pages.

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

TABLE 1: FLAT CHARGES (2023-2026)

	Connection Size (Meter)	2023	2024	2025	2026
Flat Charges	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

TABLE 2: USAGE CHARGES (2023-2026)

		Units	2023	2024	2025	2026
Usage Charges	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					
	Commercial	**Units**	**2023**	**2024**	**2025**	**2026**
		$/CCF	-	$ 13.39	$ 13.79	$ 14.20
		$/CCF	-	$ 5.33	$ 5.49	$ 5.65
		$/CCF	-	$ 7.56	$ 7.79	$ 8.02
	Industrial	**Units**	**2023**	**2024**	**2025**	**2026**
	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

SECTION G - 2026 WASTEWATER UTILITY FUND (FUND 2)

City of Fort Atkinson
2026 Operating Budget
Wastewater Utility Fund Revenue Detail

ACCOUNT NO	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 YTD 08/31/2025	2025 ESTIMATE	2026 PROPOSED	VARIANCE 2026-2025	COMMENTS
	WASTEWATER CONTRIBUTED ASSETS REVENUES								
02-02-0042-1000	CONTRIB FROM OTHERS	$ 330,766.04	$ 98,570.14	$ -	$ -	$ -	$ -	$ -	CWFL Forgiveness
02-02-0042-1002	CONTRIB FROM CITY OR TID	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
02-02-0042-1007	STATE/FED: EMERGENCY GRANTS	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
	WW CONTRIBUTED ASSETS REVENUES TOTAL	**$ 330,766**	**$ 98,570**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
	WASTEWATER OPERATING AND MAINTENANCE REVENUES								
02-02-0062-2010	RESIDENTIAL SALES	$ 573,380.94	$ 598,269.74	$ 621,475.22	$ 417,425.31	$ 625,000.00	$ 643,750.00	$ 22,275	3% incr per study
02-02-0062-2020	COMMERCIAL SALES	$ 138,647.55	$ 141,294.63	$ 149,586.90	$ 174,491.01	$ 250,000.00	$ 257,500.00	$ 107,913	3% incr per study
02-02-0062-2030	INDUSTRIAL SALES	$ 13,130.60	$ 14,462.31	$ 14,162.50	$ 11,975.64	$ 16,000.00	$ 16,480.00	$ 2,318	3% incr per study
02-02-0062-2040	INDUSTRIAL SAMPLED QUARTERLY	$ 1,835,944.86	$ 1,542,749.44	$ 1,523,452.40	$ 966,539.60	$ 1,800,000.00	$ 1,854,000.00	$ 330,548	3% incr per study
02-02-0062-2050	PUBLIC AUTHORITY	$ 14,737.28	$ 13,793.22	$ 12,875.00	$ 8,246.88	$ 13,000.00	$ 13,390.00	$ 515	3% incr per study
02-02-0062-2060	COMMERCIAL SAMPLED QUARTERLY	$ 110,826.96	$ 87,481.88	$ 97,850.00	$ -	$ -	$ -	$ (97,850)	Merged to Comm Sales
02-02-0062-2070	MULTI FAM RESID SALES	$ 100,508.35	$ 96,184.08	$ 105,877.82	$ 63,228.84	$ 100,000.00	$ 103,000.00	$ (2,878)	3% incr per study
02-02-0062-5000	OTHER SEWER SERVICE	$ 202,186.68	$ 217,465.90	$ 180,250.00	$ 97,767.76	$ 180,000.00	$ 180,000.00	$ (250)	landfill leachate
	WW OPERATING AND MAINTENANCE REVENUES	**$ 2,989,363**	**$ 2,711,701**	**$ 2,705,530**	**$ 1,739,675**	**$ 2,984,000**	**$ 3,068,120**	**$ 362,590**	
	WASTEWATER FIXED RATE REVENUES								
02-02-0063-0000	FIXED RATE CHARGES	$ 727,294.18	$ 749,733.78	$ 793,172.76	$ 516,369.82	$ 775,000.00	$ 796,000.00	$ 2,827	Fixed rate incr
02-02-0063-1000	CUSTOMERS FORFEITED DISCOUNT	$ 9,992.65	$ 10,063.32	$ 8,500.00	$ 9,883.69	$ 8,500.00	$ 8,500.00	$ -	
02-02-0063-4190	INTEREST & DIVIDEND INCOME	$ 150,698.66	$ 132,256.74	$ 90,000.00	$ 103,602.92	$ 132,000.00	$ 90,000.00	$ -	
02-02-0063-5100	FOCUS ON ENERGY/GRANTS	$ 5,229.50	$ 9,430.96	$ -	$ -	$ -	$ -	$ -	
02-02-0064-1000	MONITORING/TESTING REV	$ 64,859.50	$ 65,471.75	$ 69,319.00	$ -	$ -	$ -	$ (69,319)	Merg to Indust Sample
	WW FIXED RATE REVENUES TOTAL	**$ 958,074**	**$ 966,957**	**$ 960,992**	**$ 629,856**	**$ 915,500**	**$ 894,500**	**$ (66,492)**	
TOTAL WASTEWATER REVENUES		**$ 4,278,204**	**$ 3,777,228**	**$ 3,666,522**	**$ 2,369,531**	**$ 3,899,500**	**$ 3,962,620**	**$ 296,098**	

SECTION G - WASTEWATER UTILITY FUND (FUND 2)

City of Fort Atkinson
2026 Operating Budget
Wastewater Utility Fund Expenditure Detail

BUDGET LINE ITEM ACCOUNT NO	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 YTD 08/31/2025	2025 ESTIMATE	2026 PROPOSED	VARIANCE 2026-2025	COMMENTS
	WASTEWATER OPERATING AND MAINTENANCE EXPENDITURES								
02-82-0820-0100	LABORATORY-Wages	$ 66,753.50	$ 80,717.58	$ 80,000.00	$ 46,293.03	$ 80,000.00	$ 82,000.00	$ 2,000	
02-82-0820-0200	LIQUID PROCESSING	$ 10,052.13	$ 11,581.10	$ 12,000.00	$ 6,559.08	$ 12,000.00	$ 13,000.00	$ 1,000	
02-82-0820-0300	SOLIDS HANDLING / HAULING	$ 26,319.58	$ 27,993.75	$ 30,000.00	$ 16,615.39	$ 30,000.00	$ 35,000.00	$ 5,000	
02-82-0820-0400	SOILS PROGRAM	$ 10,231.75	$ 10,708.65	$ 12,000.00	$ 6,816.69	$ 12,000.00	$ 17,000.00	$ 5,000	
02-82-0820-0500	GREASE SEPARATION	$ 1,486.60	$ 1,528.27	$ 2,000.00	$ 1,537.16	$ 2,000.00	$ 2,500.00	$ 500	
02-82-0820-0600	JANITORIAL	$ -	$ -	$ 1,500.00	$ 1,096.41	$ 1,500.00	$ 11,000.00	$ 9,500	
02-82-0820-0700	SAFETY & TRAINING	$ 3,823.83	$ 3,801.17	$ 4,600.00	$ 3,166.57	$ 4,600.00	$ 6,500.00	$ 1,900	
02-82-0820-1000	PUMPING POWER	$ 357,616.46	$ 294,523.74	$ 350,000.00	$ 216,056.68	$ 325,000.00	$ 325,000.00	$ (25,000)	
02-82-0820-3000	CHLORINE	$ 34,000.59	$ 35,092.44	$ 35,000.00	$ 24,707.65	$ 35,000.00	$ 35,000.00	$ -	Higher flows 2024
02-82-0820-5000	SLUDGE CONDITIONING CHEMICALS	$ 176,640.00	$ 135,924.00	$ 160,000.00	$ 89,388.00	$ 150,000.00	$ 160,000.00	$ -	New process
02-82-0820-5100	DECHLORINATION	$ 8,089.95	$ 7,282.95	$ 7,400.00	$ 3,208.05	$ 7,400.00	$ 7,400.00	$ -	
02-82-0820-5200	PROCESS CHEMICALS	$ 40,068.60	$ 58,548.71	$ 82,000.00	$ 51,651.45	$ 82,000.00	$ 86,000.00	$ 4,000	
02-82-0827-2100	TRMNT/DISP SYST-Lab Supplies	$ 16,340.13	$ 11,741.75	$ 15,000.00	$ 5,780.75	$ 15,000.00	$ 15,000.00	$ -	
02-82-0827-2400	TRMNT/DISP SYST-Supplies Exp	$ 6,608.28	$ 10,176.75	$ 8,000.00	$ 2,171.60	$ 8,000.00	$ 8,000.00	$ -	
02-82-0828-0100	SERVICE TRUCKS-Wages	$ 4,764.97	$ 4,519.97	$ 6,500.00	$ 2,423.46	$ 4,000.00	$ 6,500.00	$ -	
02-82-0828-0200	SERVICE TRUCKS-Fuel/Oil	$ 7,597.87	$ 5,617.18	$ 8,000.00	$ 1,467.34	$ 7,000.00	$ 7,000.00	$ (1,000)	
02-82-0828-0300	SERVICE TRUCKS-Maintenance	$ 9,793.98	$ 15,095.07	$ 9,000.00	$ 6,440.04	$ 9,000.00	$ 15,000.00	$ 6,000	
02-82-0828-0600	SLUDGE TRUCKS-Wages	$ 3,509.60	$ 2,845.35	$ 4,000.00	$ 2,377.16	$ 4,000.00	$ 6,500.00	$ 2,500	
02-82-0828-0700	SLUDGE TRUCKS-Fuel/Oil/Diesel	$ 2,205.46	$ 1,563.66	$ 4,500.00	$ 1,112.89	$ 4,500.00	$ 4,500.00	$ -	
02-82-0828-0800	SLUDGE TRUCKS-Maintenance	$ 3,600.53	$ 8,754.82	$ 10,000.00	$ 3,655.11	$ 10,000.00	$ 10,000.00	$ -	
02-82-0831-0100	SEWAGE SYST MAINT-Wages	$ 30,625.53	$ 30,079.86	$ 38,000.00	$ 19,978.67	$ 32,000.00	$ 35,000.00	$ (3,000)	
02-82-0831-0200	OUTSIDE CONTRACTORS EMPLOYED	$ 45,970.27	$ 22,072.06	$ 45,000.00	$ 35,040.79	$ 66,218.00	$ 45,000.00	$ -	
02-82-0831-0300	SEWAGE SYST MAINT-Supplies/Exp	$ 85,052.02	$ 8,837.12	$ 16,000.00	$ 3,114.76	$ 16,000.00	$ 16,000.00	$ -	PW Sewer Exp
02-82-0831-0500	H2S REMOVAL CHEMICALS	$ 7,049.92	$ 12,275.89	$ 13,000.00	$ 8,591.06	$ 13,000.00	$ 13,000.00	$ -	
02-82-0831-0600	SEWER LOCATES	$ 14,147.92	$ 9,495.18	$ 12,000.00	$ 4,473.56	$ 12,000.00	$ 12,000.00	$ -	
02-82-0832-0100	COLLECT SYST PUMP-Wages	$ 2,467.42	$ 3,090.44	$ 3,500.00	$ 1,928.34	$ 3,500.00	$ 13,000.00	$ 9,500	
02-82-0832-0300	COLLECT SYST PUMP-Supplies	$ 1,390.77	$ 2,234.66	$ 5,000.00	$ 832.63	$ 5,000.00	$ 5,000.00	$ -	
02-82-0833-0100	TRTMNT DSPSL EQUIP-Wages	$ 47,332.34	$ 48,037.09	$ 54,000.00	$ 34,679.46	$ 54,000.00	$ 69,000.00	$ 15,000	

City of Fort Atkinson
2026 Operating Budget
Wastewater Utility Fund Expenditure Detail

ACCOUNT NO	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 YTD 08/31/2025	2025 ESTIMATE	2026 PROPOSED	VARIANCE 2026-2025	COMMENTS
	WASTEWATER OPERATING AND MAINTENANCE EXPENDITURES (CONTINUED)								
02-82-0833-0300	TRTMNT DSPSL EQUIP-Supplies	$ 67,852.81	$ 51,951.75	$ 48,000.00	$ 31,384.15	$ 48,000.00	$ 53,000.00	$ 5,000	
02-82-0834-0100	GENERAL PLANT-Wages	$ 105,326.03	$ 126,605.14	$ 118,000.00	$ 68,756.64	$ 118,000.00	$ 99,000.00	$ (19,000)	
02-82-0834-0300	GENERAL PLANT-Supplies	$ 79,420.70	$ 102,253.77	$ 80,000.00	$ 31,718.29	$ 80,000.00	$ 90,000.00	$ 10,000	
02-82-0850-0000	ADMIN & GEN-Salaries	$ 89,022.92	$ 88,211.79	$ 98,500.00	$ 52,883.39	$ 92,000.00	$ 73,000.00	$ (25,500)	
02-82-0854-0100	WAGES-Vacation	$ 33,583.17	$ 23,801.02	$ 28,000.00	$ 15,040.26	$ 28,000.00	$ 28,000.00	$ -	Incl. in wages
02-82-0854-0200	WAGES-Holidays	$ 18,053.72	$ 18,088.01	$ 15,000.00	$ 11,759.85	$ 15,000.00	$ 15,000.00	$ -	Incl. in wages
02-82-0854-0300	WAGES-Sick Leave	$ 8,768.06	$ (4,386.97)	$ 12,000.00	$ 5,384.65	$ 12,000.00	$ 12,000.00	$ -	
02-82-0854-0400	WAGES-Funeral Leave	$ -	$ -	$ 600.00	$ -	$ 600.00	$ 600.00	$ -	
02-82-0854-0501	PENSION EXPENSE	$ 87,363.00	$ (13,767.00)	$ -	$ -	$ -	$ -	$ -	Audit GASB Adj
02-82-0854-0601	HEALTH INS - GASB 75	$ (1,070.00)	$ (781.00)	$ -	$ -	$ -	$ -	$ -	Audit GASB Adj
02-82-0854-0701	LIFE INS - GASB 75	$ 12,593.00	$ 5,555.00	$ -	$ -	$ -	$ -	$ -	Audit GASB Adj
02-82-0854-0800	OTHER BENEFITS-LONGEVITY	$ 7,240.11	$ 2,681.27	$ 2,525.00	$ 1,900.00	$ 1,900.00	$ 2,050.00	$ (475)	EE Alloc Bene
02-82-0854-6500	SS / MEDICARE EMPLOYER	$ 47,706.23	$ 50,278.64	$ 52,000.00	$ 30,063.23	$ 49,500.00	$ 52,000.00	$ -	EE Alloc Bene
02-82-0854-7000	WI RETIREMENT EMPLOYER	$ 42,599.82	$ 44,472.31	$ 46,000.00	$ 27,792.60	$ 45,500.00	$ 49,000.00	$ 3,000	EE Alloc Bene
02-82-0854-7500	HEALTH-DENT INSUR EMPLOYER	$ 142,826.99	$ 195,960.43	$ 195,000.00	$ 100,935.23	$ 160,000.00	$ 167,000.00	$ (28,000)	EE Alloc Bene
02-82-0854-8000	DENTAL INSURANCE EMPLOYER	$ 11,977.39	$ -	$ -	$ -	$ -	$ -	$ -	Included w/ Health
02-82-0854-8500	LIFE INSURANCE EMPLOYER	$ 866.83	$ 769.16	$ 800.00	$ 294.78	$ 435.00	$ 435.00	$ (365)	EE Alloc Bene
02-82-0855-0100	CONFERENCES	$ 836.00	$ 1,273.86	$ 5,000.00	$ 98.55	$ 5,000.00	$ 5,000.00	$ -	Conf, Training
02-82-0855-0200	SCHOOL-Training Costs	$ 3,160.12	$ 2,082.31	$ 5,000.00	$ 1,812.19	$ 5,000.00	$ 5,000.00	$ -	Conf, Training
02-82-0855-0300	SCHOOL-Labor	$ 3,506.30	$ 3,670.49	$ -	$ -	$ -	$ 6,700.00	$ 6,700	Wage Alloc
02-82-0856-0200	OTHER SUPPLIES & EXPENSE	$ 19,022.50	$ 19,802.16	$ 21,000.00	$ 14,046.25	$ 21,000.00	$ 21,000.00	$ -	
02-82-0858-4030	REPLACEMENT EXPENSE	$ 959,785.00	$ 1,275,774.00	$ 780,000.00	$ -	$ -	$ 133,750.00	$ (646,250)	Infra Replace
02-82-0858-4270	INTEREST DEBT PAYMENTS-ACCRUED	$ 192,570.81	$ 312,680.30	$ 2,000.00	$ 335,000.00	$ 335,000.00	$ 250,000.00	$ 248,000	Int on CW
02-82-0858-4280	AMORT OF DEBT DISC	$ 428.00	$ 457.00	$ 343.00	$ 343.00	$ 343.00	$ 350.00	$ 7	
02-82-0858-4290	DEBT ISSUANCE COSTS	$ -	$ 52,851.82	$ -	$ -	$ -	$ -	$ -	
	PRINCIPAL DEBT PAYMENTS	$ 144,212.00	$ 129,047.00	$ 357,117.16	$ 357,117.16	$ 357,117.16	$ 299,335.00	$ (57,782)	No CWFL
	WW O & M EXPENDITURES - TOTAL	**$ 3,101,192**	**$ 3,353,471**	**$ 2,894,885**	**$ 1,687,494**	**$ 2,379,113**	**$ 2,423,120**	**$ (471,765)**	

SECTION G - WASTEWATER UTILITY FUND (FUND 2)

City of Fort Atkinson
2026 Operating Budget
Wastewater Utility Fund Expenditure Detail

ACCOUNT NO	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 YTD 08/31/2025	2025 ESTIMATE	2026 PROPOSED	VARIANCE 2026-2025	COMMENTS
	WASTEWATER INDUSTRIAL MONITORING EXPENDITURES								
02-86-0866-0100	INDUSTRIAL MONITORING-Wages	$ 39,164.25	$ 37,509.18	$ 46,000.00	$ 24,528.76	$ 40,000.00	$ 31,000.00	$ (15,000)	
02-86-0866-0250	INDUSTRIAL MONITORING-Benefits	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
02-86-0866-0600	INDUSTRIAL MONITORING-Supplies	$ -	$ 2,517.50	$ 2,500.00	$ -	$ 2,500.00	$ 2,500.00	$ -	
02-86-0866-0800	INDUSTRIAL MONITORING-Lab Supp	$ 1,350.00	$ 2,298.00	$ 2,500.00	$ 2,234.67	$ 4,500.00	$ 4,500.00	$ 2,000	
	WW INDUST. MON. EXPENDITURES - TOTAL	**$ 40,514**	**$ 42,325**	**$ 51,000**	**$ 26,763**	**$ 47,000**	**$ 38,000**	**$ (13,000)**	
	WASTEWATER FIXED RATE EXPENDITURES								
02-87-0871-0000	PUMPING POWER	$ 38,058.82	$ 30,811.30	$ 40,000.00	$ 22,812.56	$ 38,000.00	$ 40,000.00	$ -	
02-87-0872-0100	TELEPHONE	$ 617.88	$ 537.15	$ 700.00	$ 572.93	$ 1,500.00	$ 2,600.00	$ 1,900	
02-87-0872-0200	NATURAL GAS	$ 32,696.65	$ 23,379.37	$ 39,000.00	$ 19,114.90	$ 39,000.00	$ 39,000.00	$ -	
02-87-0873-0100	BILLING/COLLECT/ACCTG - Supply	$ 110,785.55	$ 112,497.31	$ 125,000.00	$ 12,342.97	$ 125,000.00	$ 125,000.00	$ -	
02-87-0873-0200	UNCOLLECTIBLE ACCOUNTS	$ 1.48	$ 24.37	$ 400.00	$ 1.72	$ 100.00	$ 100.00	$ (300)	
02-87-0874-0100	ADMIN-GENERAL-Salaries	$ 88,544.13	$ 96,217.71	$ 98,000.00	$ 65,656.27	$ 102,000.00	$ 120,000.00	$ 22,000	
02-87-0874-0200	ADMIN-GENERAL-Office Supplies	$ 2,126.84	$ 5,039.85	$ 5,200.00	$ 1,352.64	$ 5,200.00	$ 12,400.00	$ 7,200	IT Hours
02-87-0874-0300	MONITORING-TESTING LABOR	$ 5,058.92	$ 4,953.70	$ 6,100.00	$ 3,330.09	$ 6,100.00	$ 9,000.00	$ 2,900	
02-87-0875-0100	ACCOUNTING	$ 8,523.75	$ 7,918.52	$ 11,000.00	$ 10,029.93	$ 11,000.00	$ 11,000.00	$ -	
02-87-0875-0200	COLLECTION SYSTEM PLANNING	$ 20,251.49	$ 21,062.44	$ 21,500.00	$ 14,556.00	$ 21,500.00	$ 21,500.00	$ -	
02-87-0875-0300	ENGINEERING-Salaries	$ 27,074.71	$ 22,253.89	$ 40,000.00	$ 12,526.78	$ 28,000.00	$ 42,000.00	$ 2,000	
02-87-0875-0400	SOILS OUTSIDE LAB SERVICE	$ 2,471.26	$ 2,414.05	$ 3,000.00	$ 1,102.48	$ 3,000.00	$ 3,500.00	$ 500	
02-87-0875-0500	INSURANCE EXPENSE	$ 61,649.39	$ 67,952.23	$ 65,000.00	$ 70,632.03	$ 70,633.00	$ 72,000.00	$ 7,000	Plant additions
02-87-0875-0600	BIOSOLIDS MNGMNT FACILITY PLAN	$ -	$ 13,920.22	$ -	$ 4,765.09	$ 33,000.00	$ 33,000.00	$ 33,000	
	WW FIXED RATE EXPENDITURES - TOTAL	**$ 397,861**	**$ 408,982**	**$ 454,900**	**$ 238,796**	**$ 484,033**	**$ 531,100**	**$ 76,200**	

City of Fort Atkinson
2026 Operating Budget
Wastewater Utility Fund Expenditure Detail

BUDGET LINE ITEM ACCOUNT NO	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 YTD 08/31/2025	2025 ESTIMATE	2026 PROPOSED	VARIANCE 2026-2025	COMMENTS
WASTEWATER CAPITAL EXPENDITURES (SEE CIP FOR DETAILS)									
	ANNL MAIN REPLACE REHAB	$ -	$ 707,872	$ 450,000	$ 150,999	$ 450,000	$ 210,400	$ (239,600)	Incl. const. funds
	FLOORING REPLACEMENT	$ -	$ 35,000	$ -	$ 38,091	$ 38,091	$ -	$ -	
	BOILER HEATING SYSTEM	$ -	$ 165,000	$ -	$ -	$ -	$ -	$ -	PO Appr.
	GRIT REMOVAL	$ -	$ 215,000	$ -	$ 188,315	$ 188,315	$ -	$ -	PO Appr.
	BUILDING #10 ROOF REPLACEMENT	$ -	$ -	$ 300,000	$ 192,750	$ 192,750	$ -	$ (300,000)	
	SOLAR PROJECT	$ -	$ -	$ -	$ -	$ -	$ -	$ -	Borrowing, 2025
	LIFT STATION GENERATOR	$ -	$ -	$ 150,000	$ 150,000	$ 150,000	$ -	$ (150,000)	Sherman/Water
	RIVERSIDE DR DESIGN	$ -	$ -	$ 15,000	$ -	$ 15,000	$ 5,000	$ (10,000)	Riverside Dr
	THICKENED SLUDGE PUMP	$ -	$ -	$ 50,000	$ 48,218	$ 48,218	$ -	$ (50,000)	
	SCBA & RESPIRATOR SYSTEM	$ -	$ -	$ 19,000	$ 15,907	$ 15,907	$ -	$ (19,000)	
	LIFT STATION CONTROLS-TELEMETRY	$ -	$ -	$ -	$ -	$ -	$ 350,000	$ 350,000	Mem, Sher, Wat
	HVAC BLDNG #10, #80	$ -	$ -	$ -	$ -	$ -	$ 140,000	$ 140,000	
	TELEVISE, LOCATE MANHOLES	$ -	$ -	$ -	$ -	$ -	$ 50,000	$ 50,000	
	N. MAIN SANITARY SEWER PROJECT	$ -	$ -	$ -	$ -	$ -	$ 215,000	$ 215,000	
WW CAPITAL EXPENDITURES - TOTAL		**$ -**	**$ 1,122,872**	**$ 984,000**	**$ 784,280**	**$ 1,098,281**	**$ 970,400**	**$ (13,600)**	
TOTAL WASTEWATER EXPENDITURES		**$ 3,539,567**	**$ 4,927,650**	**$ 4,384,785**	**$ 2,737,333**	**$ 4,008,427**	**$ 3,962,620**	**$ (422,165)**	
NET (REVENUE-EXPENDITURES)		**$ 738,637**	**$ (1,150,422)**	**$ (718,264)**	**$ (367,802)**	**$ (108,927)**	**$ -**		

SECTION H
WATER UTILITY FUND
(FUND 3)

Section H – Water Utility Fund (Fund 3)

Hydrant flushing is seen this fall on Sherman Ave. W.

The Fort Atkinson Water Utility has provided a safe, sustainable water supply in a cost-effective and environmentally friendly manner to Fort Atkinson citizens since 1935. Fort Atkinson Water Works system was formally taken over by the City in 1935 from Wisconsin Gas and Electric, after they operated the Utility since 1927.

The current full-time staff includes one superintendent, one foreperson and three utility technicians.

The Water Department is responsible for many daily utility tasks. Staff monitor and maintain five wells, four water storage facilities including two water towers and two reservoirs for a combined capacity of 1.6 million gallons of water. Daily, weekly, and monthly DNR/EPA required testing of chlorine, fluoride, and quarterly bacteria levels in the water system are done to ensure that it is safe for the City's users. Staff is also responsible for overseeing and maintaining 72 miles of water main, 609 fire hydrants, 959 main line valves and 6,325 service valves.

Utility staff are responsible for locating all the city's infrastructure whenever there is a Diggers Hotline request. These are only a sample of the tasks the water department is responsible for daily, to ensure all customers can count on safe, reliable, high-quality drinking water. The Water Utility staff are a dedicated team, who respond to numerous utility-related emergencies every year, at times in some unfavorable weather conditions.


The City's contractor is seen installing a watermain.

Department staff are in the final stage of completing a DNR/EPA mandated Lead line service inventory. Staff continues to exchange water meters throughout the year, keeping this program current with the PSC regulations.

In 2026, staff will be working with contractors on the South Main Street water main replacement and bike/pedestrian path project.

The comprehensive plan speaks of providing a reliable, cost-effective, and efficient supply of public utilities. Another key item in the plan is to encourage both the City and its residents to be cognizant of 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.

2025 Accomplishments

Construction is nearing completion of year four of the city's water main replacement program, using the funds accrued from the Utility's 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.

The Water Utility team continues to enhance and expand the GIS system, transforming it into a vital resource for all city departments, allowing for the seamless integration and management of inventories and assets.

Staff continue the annual water meter exchange program throughout the year, ensuring compliance with PSC regulations.

The Ford Lightning pickup truck, provided by the 2025 budget arrived in January and has proven its value and capability.

2026 Goals

This will be year five of the city's water main replacement program, and the utility will once again be working closely with contractors to advance this important initiative. Reduced repair costs are already being demonstrated as benefits of this work.

Staff is also looking forward to the final buildout of the new Ridge View Estates development.

Staff will continue efforts to investigate and document the materials of water service lines, ensuring accurate records and regulatory compliance.

2026 CIP Projects Proposed

WATER	WELL SECURITY	$ 3,500.00	Security on wells , DNR recommendation security camera's need fiber at well
WATER	VFDS MAIN STATION	$ 18,000.00	Install (1) VFD on booster pumps at main station. Provides cost savings and operations.
WATER	TRANSFER SWITCHES	$ 30,000.00	Utility transfer switches at (4) locations.
WATER	RIVERSIDE DR DESIGN	$ 30,000.00	Water portion of the Riverside Dr project from Robert St to Sinnissippi. Approximately 4000LF main. Design contract awarded to Graef, awaiting WisDOT design team.
WATER	1" THRU 12" METERS	$ 38,000.00	Standard outlay item. Industrial, commercial, and well meter replacement and repair.
WATER	SCADA COMPUTER UPGRADES	$ 43,000.00	2019 Last Upgrade/ Security Upgrade
WATER	5/8" METERS	$ 50,000.00	Yearly replacements per PSC , program need to include more changeouts
WATER	WELL REHABILITATION	$ 50,000.00	Well #7 2026, last rehab was 2014.
WATER	BANKER ROAD RELOCATION DESIGN WORK	$ 60,000.00	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	GENERATOR WELL	$ 185,000.00	One generator for Well #5. Critical back-up power at wells.
WATER	ANNUAL HYDRANTS AND SERVICES	$ 294,000.00	Annual repairs per street program
WATER	S. MAIN STREET (ROCKWELL TO HACKBARTH) ROAD DIET AND PEDESTRIAN PATH- CONSTRUCTION AND OVERSIGHT	$ 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.
WATER	TRUCK PURCHASE	$ 50,000.00	Purchase of new water utility truck

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

City of Fort Atkinson
2026 Operating Budget
Water Utility Fund Expenditure Detail

ACCOUNT NO	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 YTD 08/31/2025	2025 ESTIMATE	2026 PROPOSED	VARIANCE 2026-2025	COMMENTS
	WATER - OTHER EXPENSES								
03-33-0040-3000	DEPRECIATION EXPENSE	$ 321,237.09	$ 351,080.11	$ 355,000.00	$ -	$ 355,000.00	$ -	$ (355,000)	
03-33-0040-3001	DEPREC EXP-CONTRIBUTED ASSETS	$ 80,166.20	$ 80,166.37	$ 84,965.00	$ -	$ 85,000.00	$ -	$ (84,965)	
03-33-0040-3002	DEPREC EXP-MAIN REPLACE	$ 843,000.00	$ 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)	$ (843,000.00)	$ -	
03-33-0042-8000	INT CHARGES-AMORT OF DEBT DISC	$ (290.35)	$ (420.35)	$ -	$ (654.35)	$ -	$ -	$ -	
03-33-0040-6500	TAXES	$ 305,389.00	$ 302,762.00	$ 340,000.00	$ -	$ 340,000.00	$ 395,000.00	$ 55,000	
03-33-0043-0000	INTEREST DEBT PAYMENTS-ACCRUED	$ 56,518.93	$ 65,526.56	$ 58,000.00	$ 37,529.74	$ -	$ -	$ (58,000)	Est. Aud Adj
03-33-0043-8000	DEBT ISSUANCE COSTS	$ -	$ 7,771.04	$ -	$ -	$ -	$ 15,000.00	$ 15,000	
03-33-0043-9000	ANNUAL INTEREST ON CITY EQUITY	$ 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	$ 248,527.02	$ (25,473)	
	WATER - OTHER EXPENSES TOTAL	**$ 774,581**	**$ 818,446**	**$ 1,123,525**	**$ 322,435**	**$ 1,065,560**	**$ 670,087**	**$ (453,438)**	
	WATER SOURCE OF SUPPLY EXPENSES								
03-33-0060-0000	SRCE SUPPLY-Labor	$ 3,797.25	$ 5,565.12	$ 5,000.00	$ 2,649.35	$ 5,000.00	$ 6,500.00	$ 1,500	
	SOURCE OF SUPPLY EXPENDITURES - TOTAL	**$ 3,797**	**$ 5,565**	**$ 5,000**	**$ 2,649**	**$ 5,000**	**$ 6,500**	**$ 1,500**	
	WATER PUMPING EXPENSES								
03-33-0062-0000	PUMP EXP-Labor	$ 36,055.69	$ 40,304.42	$ 49,500.00	$ 27,048.87	$ 43,000.00	$ 60,000.00	$ 10,500	
03-33-0062-2000	PUMP EXP-Power for Pumping	$ 162,889.22	$ 171,302.69	$ 163,000.00	$ 123,983.24	$ 163,000.00	$ 170,000.00	$ 7,000	
03-33-0062-3000	PUMP EXP-Supplies & Exp	$ 815.16	$ 785.77	$ 2,000.00	$ 338.49	$ 2,000.00	$ 2,000.00	$ -	
03-33-0062-5000	PUMP EXP-Plant Maintenance	$ 33,722.71	$ 23,838.94	$ 23,100.00	$ 17,539.72	$ 23,100.00	$ 38,000.00	$ 14,900	
	WATER PUMPING EXPENSES - TOTAL	**$ 233,483**	**$ 236,232**	**$ 237,600**	**$ 168,910**	**$ 231,100**	**$ 270,000**	**$ 32,400**	

SECTION H - WATER UTILITY FUND (FUND 3)

City of Fort Atkinson
2026 Operating Budget
Water Utility Fund Expenditure Detail

BUDGET LINE ITEM ACCOUNT NO	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 YTD 08/31/2025	2025 ESTIMATE	2026 PROPOSED	VARIANCE 2026-2025	COMMENTS
	WATER TREATMENT EXPENSES								
03-33-0063-0000	WATER TRTMNT-Labor	$ 27,827.68	$ 25,648.41	$ 35,000.00	$ 17,830.60	$ 30,000.00	$ 45,000.00	$ 10,000	
03-33-0063-1000	WATER TRTMNT-Chemicals	$ 47,900.08	$ 55,332.70	$ 51,500.00	$ 32,519.62	$ 51,500.00	$ 52,500.00	$ 1,000	
03-33-0063-2000	WATER TRTMNT-Supplies & Exp	$ 8,244.66	$ 940.20	$ 5,500.00	$ 3,208.64	$ 5,500.00	$ 6,000.00	$ 500	
03-33-0063-5000	WATER TRTMNT-Plant Maintenance	$ 5,528.90	$ 7,883.14	$ 5,300.00	$ 2,261.38	$ 5,300.00	$ 6,000.00	$ 700	
WATER TREATMENT EXPENSES - TOTAL		**$ 89,501**	**$ 89,804**	**$ 97,300**	**$ 55,820**	**$ 92,300**	**$ 109,500**	**$ 12,200**	
	WATER TRANSMISSION AND DISTRIBUTION EXPENSES								
03-33-0064-0000	TRANS & DISTRIB-Labor	$ 111,293.88	$ 128,628.99	$ 142,000.00	$ 74,611.59	$ 135,000.00	$ 145,000.00	$ 3,000	
03-33-0064-1000	TRANS & DISTRIB-Supplies & Exp	$ 37,818.71	$ 34,136.76	$ 43,650.00	$ 27,714.68	$ 43,650.00	$ 50,000.00	$ 6,350	
WATER TRANS & DISTRIB. EXPENSES - TOTAL		**$ 149,113**	**$ 162,766**	**$ 185,650**	**$ 102,326**	**$ 178,650**	**$ 195,000**	**$ 9,350**	
	WATER TRANSMISSION AND DISTRIBUTION MAINTENANCE EXPENSES								
03-33-0065-0000	RESERVOIR MAINTENANCE	$ 35,651.41	$ 52,048.21	$ 44,000.00	$ 26,949.45	$ 44,000.00	$ 65,328.00	$ 21,328	
03-33-0065-1000	MAINS MAINTENANCE	$ 170,229.95	$ 108,661.99	$ 125,000.00	$ 22,631.54	$ 125,000.00	$ 125,000.00	$ -	
03-33-0065-2000	SERVICES MAINTENANCE	$ 18,671.16	$ 25,427.35	$ 25,000.00	$ 31,185.37	$ 32,000.00	$ 32,000.00	$ 7,000	
03-33-0065-3000	METERS MAINTENANCE	$ 5,195.68	$ 4,658.01	$ 14,000.00	$ 3,585.17	$ 14,000.00	$ 17,000.00	$ 3,000	
03-33-0065-4000	HYDRANTS MAINTENANCE	$ 12,894.31	$ 21,097.07	$ 18,000.00	$ 2,583.21	$ 18,000.00	$ 22,000.00	$ 4,000	
TRANS & DISTRIB. MAINT. EXPENSES TOTAL		**$ 242,643**	**$ 211,893**	**$ 226,000**	**$ 86,935**	**$ 233,000**	**$ 261,328**	**$ 35,328**	
	WATER CUSTOMER ACCOUNTS EXPENSES								
03-33-0090-1000	METER READING LABOR	$ 3,249.70	$ 2,853.50	$ 4,000.00	$ 3,590.06	$ 4,000.00	$ 4,000.00	$ -	
03-33-0090-2000	ACCOUNT/COLLECTION-Labor	$ 23,777.78	$ 27,830.27	$ 53,000.00	$ 35,175.04	$ 52,000.00	$ 65,000.00	$ 12,000	Alloc C/T
03-33-0090-3000	CUSTOMER ACCTS-Supplies & Exp	$ 30,424.63	$ 29,324.78	$ 38,000.00	$ 22,120.05	$ 38,000.00	$ 45,000.00	$ 7,000	Service module
03-33-0090-4000	UNCOLLECTIBLE ACCOUNTS	$ 1.41	$ (61.46)	$ 200.00	$ 1.48	$ 200.00	$ 200.00	$ -	
WATER CUSTOMER ACCTS EXPENSES - TOTAL		**$ 57,454**	**$ 59,947**	**$ 95,200**	**$ 60,887**	**$ 94,200**	**$ 114,200**	**$ 19,000**	

SECTION H - WATER UTILITY FUND (FUND 3)

City of Fort Atkinson
2026 Operating Budget
Water Utility Fund Expenditure Detail

BUDGET LINE ITEM ACCOUNT NO	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 YTD 08/31/2025	2025 ESTIMATE	2026 PROPOSED	VARIANCE 2026-2025	COMMENTS
	WATER ADMINISTRATIVE & GENERAL EXPENSES								
03-33-0092-0000	ADMINISTRATION-Salaries	$ 83,395.75	$ 79,054.49	$ 112,000.00	$ 52,715.98	$ 82,000.00	$ 135,000.00	$ 23,000	
03-33-0092-1000	OFFICE SUPPLIES & EXPENSE	$ 3,175.87	$ 5,278.82	$ 20,000.00	$ 1,911.54	$ 15,000.00	$ 35,000.00	$ 15,000	IT Hours
03-33-0092-3000	OUTSIDE SERVICES EMPLOYED	$ 88,358.76	$ 34,404.90	$ 90,000.00	$ 10,256.89	$ 90,000.00	$ 125,000.00	$ 35,000	Incl vac/led inventory; GIS
03-33-0092-4000	PROPERTY INSURANCE	$ 7,358.00	$ 4,621.00	$ 5,900.00	$ 4,580.93	$ 4,600.00	$ 5,000.00	$ (900)	
03-33-0092-5000	WC, LIAB, CYBER INSURANCE	$ 5,948.91	$ 8,715.03	$ 10,500.00	$ 25,443.99	$ 25,500.00	$ 27,000.00	$ 16,500	Work Comp, Liab, Cy
03-33-0092-6000	WRS PENSION - BENEFIT	$ 42,879.37	$ 28,048.13	$ 43,000.00	$ 22,178.47	$ 30,000.00	$ 41,000.00	$ (2,000)	WRS only
03-33-0092-6010	WAGES-Vacation	$ 17,575.30	$ 25,606.42	$ 19,500.00	$ 9,839.00	$ 19,500.00	$ 19,600.00	$ 100	
03-33-0092-6020	WAGES-Sick Leave	$ 8,618.14	$ 19,336.53	$ 10,750.00	$ 7,391.37	$ -	$ 13,100.00	$ 2,350	
03-33-0092-6030	WAGES-Holidays	$ 11,673.11	$ 11,813.83	$ 11,000.00	$ 7,756.93	$ -	$ 13,100.00	$ 2,100	
03-33-0092-6040	WAGES-Funeral Leave	$ 485.12	$ -	$ 1,500.00	$ -	$ -	$ 1,500.00	$ -	
03-33-0092-6050	OTHER BENEFITS-LONGEVITY	$ (823.61)	$ 892.32	$ 1,175.00	$ 1,222.83	$ 1,250.00	$ 1,250.00	$ 75	
03-33-0092-6080	PENSION EXPENSE	$ 89,760.00	$ (10,915.00)	$ -	$ -	$ -	$ -	$ -	Aud. Adj.
03-33-0092-6081	LIFE INS - GASB 75	$ 19,265.00	$ 971.00	$ -	$ -	$ -	$ -	$ -	Aud. Adj.
03-33-0092-6082	HEALTH INS - GASB 75	$ (1,012.00)	$ (738.00)	$ -	$ -	$ -	$ -	$ -	Aud. Adj.
03-33-0092-6100	HEALTH-DENT INSUR EMPLOYER	$ 74,560.48	$ 107,171.08	$ 145,000.00	$ 77,221.22	$ 140,000.00	$ 162,000.00	$ 17,000	
03-33-0092-6200	DENTAL INSURANCE EMPLOYER	$ 4,874.80	$ -	$ -	$ -	$ -	$ -	$ -	with health
03-33-0092-6300	LIFE INSURANCE EMPLOYER	$ 362.34	$ 81.05	$ 600.00	$ 145.00	$ 170.00	$ 600.00	$ -	
03-33-0092-6500	SS / MEDICARE EMPLOYER	$ 34,056.97	$ 28,434.62	$ 44,000.00	$ 19,120.30	$ 30,000.00	$ 55,000.00	$ 11,000	
03-33-0092-8000	REGULATORY COMM EXPENSE	$ 2,736.44	$ 8,262.66	$ 5,000.00	$ 1,818.83	$ 5,000.00	$ 5,000.00	$ -	
03-33-0093-0000	MISC GENERAL EXPENSE	$ 5,210.45	$ 5,496.87	$ 23,300.00	$ 2,867.16	$ 7,600.00	$ 30,000.00	$ 6,700	UB Clerk office
03-33-0093-3000	TRANSPORTATION EXPENSE	$ 49,293.28	$ 31,235.22	$ 48,000.00	$ 28,392.55	$ 48,000.00	$ 65,000.00	$ 17,000	
WATER ADMIN & GENERAL EXPENSES - TOTAL		**$ 547,752**	**$ 387,771**	**$ 591,225**	**$ 272,863**	**$ 498,620**	**$ 734,150**	**$ 142,925**	

SECTION H - WATER UTILITY FUND (FUND 3)

City of Fort Atkinson
2026 Operating Budget
Water Utility Fund Expenditure Detail

ACCOUNT NO	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 YTD 08/31/2025	2025 ESTIMATE	2026 PROPOSED	VARIANCE 2026-2025	COMMENTS
	WATER - CAPITAL PROJECT & IMPROVEMENTS (SEE CIP FOR DETAILS)								
	CAPITAL VEHICLES	$ -	$ -	$ 39,000.00	$ -	$ 39,000.00	$ 50,000.00	$ 11,000	
	CRC MAIN REPLACEMENT PROGRAM (S MAIN STREET)	$ -	$ -	$ 843,000.00	$ -	$ 843,000.00	$ 843,000.00	$ -	Main replacement
	HYDRANT AND SERVICE REPLACEMENT	$ -	$ -	$ 160,000.00	$ -	$ 160,000.00	$ 230,000.00	$ 70,000	H&S replace along mains
	WELL REHABILITATION	$ -	$ -	$ -	$ -	$ -	$ 50,000.00	$ 50,000	Elec panels
	S MAIN ST PED PATH CONSTRUC	$ -	$ -	$ -	$ -	$ -	$ -	$ -	S Main St W De
	SCADA COMPUTER UPGRADE	$ -	$ -	$ -	$ -	$ -	$ 43,000.00	$ 43,000	Design
	METER REPLACEMENT PROGRAM	$ -	$ -	$ 133,000.00	$ -	$ 133,000.00	$ 140,000.00	$ 7,000	5/8" & 1-12"
	TRANSFER SWITCHES	$ -	$ -	$ -	$ -	$ -	$ 30,000.00	$ 30,000	Switch to gen.
	RIVERSIDE DRIVE RECONSTRUCTION DESIGN	$ -	$ -	$ -	$ -	$ -	$ 30,000.00	$ 30,000	
	VFDS AT MAIN STATION	$ -	$ -	$ -	$ -	$ -	$ 18,000.00	$ 18,000	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**	**$ -**	**$ 1,175,000**	**$ 1,622,500**	**$ 447,500**	
TOTAL WATER EXPENDITURES		**$ 2,098,323**	**$ 1,972,424**	**$ 3,736,500**	**$ 1,072,826**	**$ 3,573,430**	**$ 3,983,265**	**$ 246,765**	
NET (REVENUES-EXPENDITURES):		**$ 2,278,804**	**$ 1,973,548**	**$ 436,113**	**$ 1,922,827**	**$ 373,070**	**$ (0)**		

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 2026**. The far-right column includes the required debt repayment from the tax levy. The total GO debt supported by the tax levy in 2026 is $2,097,025, which has increased from $1,823,441 in 2025.

BUDGET LINE ITEM		DEBT PAYABLE 2026	WASTEWATER UTILITY	WATER UTILITY	STORMWATER UTILITY	TID #9	DEBT SERVICE FUND (CLOSED TIDS)	GF/LEVY SUPPORTED
DATE	DESCRIPTION							
DEBT SERVICE								
5/26/2015	**GO Refunding Bonds**	$ 230,200.00	$ 78,375.00	$ 109,875.00	$ -	$ -	$ 41,950.00	**$ -**
6/27/2017	**Fire Truck Purchase**	$ 40,642.00	$ -	$ -	$ -	$ -	$ -	**$ 40,642.00**
6/26/2018	**GO Corporate Purpose Bonds**	$ 298,119.00	$ -	$ 83,710.00	$ 89,752.00	$ -	$ 94,942.00	**$ 29,715.00**
11/18/2019	**GO Refunding Bonds**	$ 611,750.00	$ -	$ -	$ -	$ -	$ -	**$ 611,750.00**
12/20/2019	**Banker Road Land Purchase**	$ 103,300.00	$ -	$ -	$ -	$ -	$ -	**$ 103,300.00**
2/22/2021	**Taxable GO Refunding Bonds**	$ 86,560.00	$ 7,110.00	$ 4,842.00	$ 2,340.00	$ -	$ -	**$ 72,268.00**
8/23/2021	**Street Improvements/MLS**	$ 73,330.00	$ -	$ -	$ -	$ -	$ -	**$ 73,330.00**
7/5/2021	**Clean Water Fund Loan**	$ 851,448.20	$ 851,448.20	$ -	$ -	$ -	$ -	**$ -**
5/24/2022	**GO Refunding Bonds**	$ 179,220.01	$ -	$ 18,100.01	$ -	$ -	$ -	**$ 161,120.00**
6/1/2024	**GO Refunding Bonds**	$ 1,527,150.02	$ 213,850.00	$ 32,000.01	$ 101,400.01	$ 175,000.00	$ -	**$ 1,004,900.00**
DEBT SERVICE TOTALS		**$ 4,001,719.23**	**$ 1,150,783.20**	**$ 248,527.02**	**$ 193,492.01**	**$ 175,000.00**	**$ 136,892.00**	**$ 2,097,025.00**
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 2025 is $1,555,582,500, and the City's borrowing capacity is $77,779,125.

As of January 1, 2026, the City will have $21,093,800 in total GO debt payable through 2045. This equates to about **27 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 27 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 2026, the City intends to borrow about $3.4 million to support the projects and purchases listed on the table below in 2026 and 2027. In addition, the City is obligated to refinance the $3.5 million borrowed as a Note Anticipation Note in 2024 to achieve borrowing economies of scale. This proposal continues the strategy of borrowing every other year for two years of capital projects and purchases.

City of Fort Atkinson Proposed 2026/2027 Borrowing								
Project/Purchase	**Year Funds Needed**	**Term**	**Levy/General Fund**	**TID #9**	**Water**	**Wastewater**	**Storm**	**Total**
Ambulance - Foster Coach Sales Council approved 09172024	2026	10	$ 378,948.00					$ 378,948.00
Ambulance - Equipment. (Noted on the Council memo but not specifically approved) Patient cot, CPR device, patient stair chair, EKG	2026	10	$ 129,395.00					$ 129,395.00
Fire - Battalion Vehicle	2026	10	$ 128,000.00					$ 128,000.00
Fire - Zodiac Boat (replacement of leaking jon	2027	10	$ 14,000.00					$ 14,000.00
Fire - PPE Dryer	2027	10	$ 8,000.00					$ 8,000.00
Refinance of 2024 Note (TID #9)	2026	20	$ -	$ 3,510,000.00				$ 3,510,000.00
Municipal Building - exterior ramps (ADA compliance)	2026	20	$ 22,000.00					$ 22,000.00
Police Squads (1 in 2026, 1 in 2027)	2026	10	$ 144,000.00					$ 144,000.00
Police Department - HVAC/Boiler	2026	20	$ 90,000.00					$ 90,000.00
Replacement Generator - Police Department	2026	20	$ 84,000.00					$ 84,000.00
UPS Battery Replacement - Police Department	2027	10	$ 65,000.00					$ 65,000.00
Electrical - Replacement of Bucket Truck	2026	20	$ 170,000.00					$ 170,000.00
Parks - F250 Replacement Truck	2027	10	$ 55,000.00					$ 55,000.00
PW - Operations- Volvo 130 E Wheeled Excavator w Grapple	2026	20	$ 235,000.00					$ 235,000.00
PW - Operations - Single Axle with Wing Plow and Salter	2026	20	$ 230,000.00					$ 230,000.00
2027 Water Main/Road Construction	2027	20	$ 1,150,000.00		$ 500,000.00			$ 1,650,000.00
			$ 2,903,343.00	**$ 3,510,000.00**	**$ 500,000.00**	**$ -**	**$ -**	**$ 6,913,343.00**

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.

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.

	Principal	Interest	Total
Total Amount	$ 394,000.00	$ 43,040.74	$ 437,040.74
Amount Paid	$ 315,200.00	$ 41,385.76	$ 356,585.76
Oustanding 12/31/2025	$ 78,800.00	$ 1,654.98	$ 80,454.98

Repayment Schedule	Principal	Interest	Total
March 1, 2026	$ 39,400.00	$ 1,242.94	$ 40,642.94
March 1, 2027	$ 39,400.00	$ 412.04	$ 39,812.04
	$ 78,800.00	$ 1,654.98	$ 80,454.98

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 convenction center on Reena Avenue and $150,000 in traffic signals for Madison and Reena Avenue. The total amount to finance is $4,215,000.

	Principal	Interest	Total
Total Amount	$ 415,000.00	$ 160,704.79	$ 575,704.79
Amount Paid	$ 100,000.00	$ 88,977.29	$ 188,977.29
Oustanding 12/31/2025	$ 315,000.00	$ 71,727.50	$ 386,727.50

Repayment Schedule	Principal	Interest	Total
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
	$ 315,000.00	$ 71,727.50	$ 386,727.50

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%.

		Principal		Interest		Total
Total Amount	$	6,985,000.00	$	2,240,078.75	$	9,225,078.75
Amount Paid	$	1,605,000.00	$	1,178,903.75	$	2,783,903.75
Oustanding 12/31/2025	$	5,380,000.00	$	1,061,175.00	$	6,441,175.00

Repayment Schedule		Principal		Interest		Total
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
	$	5,380,000.00	$	1,061,175.00	$	6,441,175.00

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.

	Principal	Interest	Total
Total Amount	$ 950,000.00	$ 107,333.56	$ 1,057,333.56
Amount Paid	$ 555,000.00	$ 88,053.63	$ 643,053.63
Oustanding 12/31/2025	$ 395,000.00	$ 19,279.93	$ 414,279.93

Repayment Schedule	Principal	Interest	Total
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
	$ 395,000.00	$ 19,279.93	$ 414,279.93

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%.

	Principal	Interest	Total
Total Amount	$ 894,000.00	$ 123,595.00	$ 1,017,595.00
Amount Paid	$ 234,000.00	$ 62,790.00	$ 296,790.00
Oustanding 12/31/2025	$ 660,000.00	$ 60,805.00	$ 720,805.00

Repayment Schedule	Principal	Interest	Total
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
	$ 660,000.00	$ 60,805.00	$ 720,805.00

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.

	Principal	Interest	Total
Total Amount	$ 675,000.00	$ 55,064.72	$ 730,064.72
Amount Paid	$ 270,000.00	$ 35,985.19	$ 305,985.19
Oustanding 12/31/2025	$ 405,000.00	$ 19,079.53	$ 424,079.53

Repayment Schedule	Principal	Interest	Total
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
	$ 405,000.00	$ 19,079.53	$ 424,079.53

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.

		Principal		Interest		Total
Total Amount	$	2,025,000.00	$	480,272.00	$	2,505,272.00
Amount Paid	$	740,000.00	$	203,980.00	$	943,980.00
Oustanding 12/31/2025	$	1,285,000.00	$	276,292.00	$	1,561,292.00

Repayment Schedule		Principal		Interest		Total
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
	$	1,285,000.00	$	276,292.00	$	1,561,292.00

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.

		Principal		Interest		Total
Total Amount	$	12,760,000.00	$	6,364,328.00	$	19,124,328.00
Amount Paid	$	185,000.00	$	641,028.00	$	826,028.00
Oustanding 12/31/2025	$	12,575,000.00	$	5,723,300.00	$	18,298,300.00

Repayment Schedule		Principal		Interest		Total
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	$	-	$	-	$	-
	$	12,575,000.00	$	5,723,300.00	$	18,298,300.00

SECTION I - DEBT SERVICE (FUND 4)

I. GENERAL FUND DEBT OUTSTANDING

Total General Fund Debt Outstanding Without TIF

		Principal		Interest		Total
Total Amount	$	25,098,000.00	$	9,574,417.56	$	34,672,417.56
Amount Paid	$	4,004,200.00	$	2,341,103.62	$	6,345,303.62
Oustanding 12/31/2025	$	21,093,800.00	$	7,233,313.94	$	28,327,113.94

Repayment Schedule		Principal		Interest		Total
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						
	$	21,093,800.00	$	7,233,313.94	$	28,327,113.94

SECTION I - DEBT SERVICE (FUND 4)

II. WASTEWATER UTILITY DEBT OUTSTANDING

2015 Advanced Refunding

On May 26, 2015 General Obligation Refunding Bonds were issed 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%.

	Principal	Interest	Total
Total Amount	$ 925,000.00	$ 136,785.91	$ 1,061,785.91
Amount Paid	$ 775,000.00	$ 132,285.91	$ 907,285.91
Outstanding 12/31/2025	$ 150,000.00	$ 4,500.00	$ 154,500.00

Repayment Schedule	Principal	Interest	Total
February 1, 2026	$ 75,000.00	$ 3,375.00	$ 78,375.00
February 1, 2027	$ 75,000.00	$ 1,125.00	$ 76,125.00
	$ 150,000.00	$ 4,500.00	$ 154,500.00

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%.

	Principal	Interest	Total
Total Amount	$ 89,000.00	$ 12,259.00	$ 101,259.00
Amount Paid	$ 24,000.00	$ 6,217.00	$ 30,217.00
Outstanding 12/31/2025	$ 65,000.00	$ 6,042.00	$ 71,042.00

Repayment Schedule	Principal	Interest	Total
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
	$ 65,000.00	$ 6,042.00	$ 71,042.00

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 06/06/2025)

	Principal	Interest	Total
Total Amount	$ 13,856,769.59	$ 2,233,013.09	$ 16,089,782.68
Amount Paid	$ 1,806,581.38	$ 670,505.93	$ 2,477,087.31
Outstanding 12/31/2025	$ 12,050,188.21	$ 1,562,507.16	$ 13,612,695.37

Repayment Schedule	Principal	Interest	Total
May 1, 2026	$ 669,035.20	$ 182,413.00	$ 851,448.20
May 1, 2027	$ 679,452.08	$ 171,915.02	$ 851,367.10
May 1, 2028	$ 690,031.15	$ 161,253.59	$ 851,284.74
May 1, 2029	$ 700,774.93	$ 150,426.17	$ 851,201.10
May 1, 2030	$ 711,686.00	$ 139,430.16	$ 851,116.16
May 1, 2031	$ 722,766.95	$ 128,262.94	$ 851,029.89
May 1, 2032	$ 734,020.43	$ 116,921.85	$ 850,942.28
May 1, 2033	$ 745,449.13	$ 105,404.18	$ 850,853.31
May 1, 2034	$ 757,055.77	$ 93,707.18	$ 850,762.95
May 1, 2035	$ 768,843.13	$ 81,828.06	$ 850,671.19
May 1, 2036	$ 780,814.01	$ 69,763.98	$ 850,577.99
May 1, 2037	$ 792,971.29	$ 57,512.06	$ 850,483.35
May 1, 2038	$ 805,317.84	$ 45,069.38	$ 850,387.22
May 1, 2039	$ 817,856.65	$ 32,432.96	$ 850,289.61
May 1, 2040	$ 830,590.68	$ 19,599.80	$ 850,190.48
May 1, 2041	$ 843,522.97	$ 6,566.83	$ 850,089.80
	$ 12,050,188.21	$ 1,562,507.16	$ 13,612,695.37

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.

		Principal		Interest		Total
Total Amount	$	2,835,000.00	$	1,449,019.00	$	4,284,019.00
Amount Paid	$	75,000.00	$	141,844.00	$	216,844.00
Outstanding 12/31/2025	$	2,760,000.00	$	1,307,175.00	$	4,067,175.00

Repayment Schedule		Principal		Interest		Total
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	$	-	$	-	$	-
	$	2,760,000.00	$	1,307,175.00	$	4,067,175.00

SECTION I - DEBT SERVICE (FUND 4)

II. WASTEWATER UTILITY DEBT OUTSTANDING

Total Wastewater Utility Outstanding

		Principal		Interest		Total
Total Amount	$	17,705,769.59	$	3,831,077.00	$	21,536,846.59
Amount Paid	$	2,680,581.38	$	950,852.84	$	3,631,434.22
Outstanding 12/31/2025	$	15,025,188.21	$	2,880,224.16	$	17,905,412.37

Repayment Schedule		Principal		Interest		Total
2026	$	845,035.20	$	305,748.00	$	1,150,783.20
2027	$	860,452.08	$	288,992.02	$	1,149,444.10
2028	$	801,031.15	$	272,998.59	$	1,074,029.74
2029	$	816,774.93	$	257,764.17	$	1,074,539.10
2030	$	827,686.00	$	242,260.16	$	1,069,946.16
2031	$	844,766.95	$	226,476.94	$	1,071,243.89
2032	$	861,020.43	$	210,310.85	$	1,071,331.28
2033	$	877,449.13	$	193,142.18	$	1,070,591.31
2034	$	899,055.77	$	174,820.18	$	1,073,875.95
2035	$	915,843.13	$	155,941.06	$	1,071,784.19
2036	$	925,814.01	$	136,688.98	$	1,062,502.99
2037	$	947,971.29	$	116,937.06	$	1,064,908.35
2038	$	970,317.84	$	96,494.38	$	1,066,812.22
2039	$	987,856.65	$	75,482.96	$	1,063,339.61
2040	$	1,010,590.68	$	54,799.80	$	1,065,390.48
2041	$	1,028,522.97	$	34,466.83	$	1,062,989.80
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						
	$	15,025,188.21	$	2,880,224.16	$	17,905,412.37

SECTION I - DEBT SERVICE (FUND 4)

III. WATER UTILITY DEBT OUTSTANDING

2015 Advanced Refunding

On May 26, 2015 General Obligation Refunding Bonds were issed 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%.

	Principal	Interest	Total
Total Amount	$ 1,130,000.00	$ 188,074.10	$ 1,318,074.10
Amount Paid	$ 915,000.00	$ 181,549.10	$ 1,096,549.10
Outstanding as of 12/31/2025	$ 215,000.00	$ 6,525.00	$ 221,525.00

Repayment Schedule	Principal	Interest	Total
February 1, 2026	$ 105,000.00	$ 4,875.00	$ 109,875.00
February 1, 2027	$ 110,000.00	$ 1,650.00	$ 111,650.00
	$ 215,000.00	$ 6,525.00	$ 221,525.00

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%.

		Principal		Interest		Total
Total Amount	$	65,000.00	$	9,062.00	$	74,062.00
Amount Paid	$	16,000.00	$	4,596.00	$	20,596.00
Outstanding as of 12/31/2025	$	49,000.00	$	4,466.00	$	53,466.00

Repayment Schedule		Principal		Interest		Total
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
	$	49,000.00	$	4,466.00	$	53,466.00

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 convenction center on Reena Avenue and $150,000 in traffic signals for Madison and Reena Avenue. The total amount to finance is $4,215,000.

	Principal	Interest	Total
Total Amount	$ 1,290,000.00	$ 474,803.19	$ 1,764,803.19
Amount Paid	$ 360,000.00	$ 264,168.19	$ 624,168.19
Outstanding as of 12/31/2025	$ 930,000.00	$ 210,635.00	$ 1,140,635.00

Repayment Schedule	Principal	Interest	Total
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
	$ 930,000.00	$ 210,635.00	$ 1,140,635.00

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%.

	Principal	Interest	Total
Total Amount	$ 250,000.00	$ 104,264.00	$ 354,264.00
Amount Paid	$ 20,000.00	$ 28,194.00	$ 48,194.00
Amount Paid	$ 230,000.00	$ 76,070.00	$ 306,070.00

Repayment Schedule	Principal	Interest	Total
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
	$ 230,000.00	$ 76,070.00	$ 306,070.00

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.

	Principal	Interest	Total
Total Amount	$ 405,000.00	$ 208,003.00	$ 613,003.00
Amount Paid	$ 10,000.00	$ 20,303.00	$ 30,303.00
Outstanding as of 12/31/2025	$ 395,000.00	$ 187,700.00	$ 582,700.00

Repayment Schedule	Principal	Interest	Total
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	$ -	$ -	$ -
	$ 395,000.00	$ 187,700.00	$ 582,700.00

SECTION I - DEBT SERVICE (FUND 4)

III. WATER UTILITY DEBT OUTSTANDING

Total Water Utility Outstanding

	Principal	Interest	Total
Total Amount	$ 3,140,000.00	$ 984,206.29	$ 4,124,206.29
Amount Paid	$ 1,321,000.00	$ 498,810.29	$ 1,819,810.29
Outstanding as of 12/31/2025	$ 1,819,000.00	$ 485,396.00	$ 2,304,396.00

Repayment Schedule	Principal	Interest	Total
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	$ -	$ -	
	$ 1,819,000.00	$ 485,396.00	$ 2,304,396.00

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%.

	Principal	Interest	Total
Total Amount	$ 26,000.00	$ 3,678.00	$ 29,678.00
Amount Paid	$ 6,000.00	$ 1,889.00	$ 7,889.00
Outstanding 12/31/2025	$ 20,000.00	$ 1,789.00	$ 21,789.00

Repayment Schedule	Principal	Interest	Total
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
	$ 20,000.00	$ 1,791.00	$ 21,791.00

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 convenction center on Reena Avenue and $150,000 in traffic signals for Madison and Reena Avenue. The total amount to finance is $4,215,000.

	Principal	Interest	Total
Total Amount	$ 1,345,000.00	$ 492,733.30	$ 1,837,733.30
Amount Paid	$ 380,000.00	$ 274,954.55	$ 654,954.55
Outstanding 12/31/2025	$ 965,000.00	$ 217,778.75	$ 1,182,778.75

Repayment Schedule	Principal	Interest	Total
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
	$ 965,000.00	$ 217,778.75	$ 1,182,778.75

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.

	Principal	Interest	Total
Total Amount	$ 1,345,000.00	$ 687,244.00	$ 2,032,244.00
Amount Paid	$ 35,000.00	$ 67,294.00	$ 102,294.00
Outstanding 12/31/2025	$ 1,310,000.00	$ 619,950.00	$ 1,929,950.00

Repayment Schedule	Principal	Interest	Total
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	$ -	$ -	$ -
	$ 1,310,000.00	$ 619,950.00	$ 1,929,950.00

SECTION I - DEBT SERVICE (FUND 4)

IV. STORMWATER UTILITY DEBT OUTSTANDING

Total Stormwater Utility Outstanding

		Principal		Interest		Total
Total Amount	$	2,716,000.00	$	1,183,655.30	$	3,899,655.30
Amount Paid	$	421,000.00	$	344,137.55	$	765,137.55
Outstanding 12/31/2025	$	2,295,000.00	$	839,517.75	$	3,134,517.75

Repayment Schedule		Principal		Interest		Total
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						
	$	2,295,000.00	$	839,519.75	$	3,134,519.75

SECTION I - DEBT SERVICE (FUND 4)

V. TID #6 Debt Outstanding

2015 Advanced Refunding

On May 26, 2015 General Obligation Refunding Bonds were issed 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%.

	Principal	Interest	Total
Total Amount	$ 380,000.00	$ 72,348.82	$ 452,348.82
Amount Paid	$ 295,000.00	$ 69,724.82	$ 364,724.82
Outstanding as of 12/31/2025	$ 85,000.00	$ 2,624.00	$ 87,624.00

Repayment Schedule	Principal	Interest	Total
February 1, 2026	$ 40,000.00	$ 1,950.00	$ 41,950.00
February 1, 2027	$ 45,000.00	$ 675.00	$ 45,675.00
	$ 85,000.00	$ 2,625.00	$ 87,625.00

Total TID #6 Outstanding

	Principal	Interest	Total
Total Amount	$ 380,000.00	$ 72,348.82	$ 452,348.82
Amount Paid	$ 295,000.00	$ 69,724.82	$ 364,724.82
Outstanding as of 12/31/2025	$ 85,000.00	$ 2,624.00	$ 87,624.00

Repayment Schedule	Principal	Interest	Total
2026	$ 40,000.00	$ 1,950.00	$ 41,950.00
2027	$ 45,000.00	$ 675.00	$ 45,675.00
	$ 85,000.00	$ 2,625.00	$ 87,625.00

Note that funds from TID #6 will be transferred to the Debt Service Fund for payment over the next two years to the facilitate the closure of TID #6 in 2026.

SECTION I - DEBT SERVICE (FUND 4)

VI. TID DISTRICT #9

In 2024, the City borrowed $3.5M through a Note Anticipation Note with capitalized interest to fund the infrastructure required to build the Ridge View Estates subdivision (formerly known as Banker Road). The City intends to refinance this Note along with the other GO borrowing in 2026.

	Principal	Interest	Total
Total Amount	$ 3,500,000.00	$ 510,417.00	$ 4,010,417.00
Amount Paid	$ -	$ 72,917.00	$ 72,917.00
Outstanding as of 12/31/2024	$ 3,500,000.00	$ 437,500.00	$ 3,937,500.00

Repayment Schedule	Principal	Interest	Total
February 1, 2026	$ -	$ 175,000.00	$ 175,000.00
February 1, 2027	$ 3,500,000.00	$ 87,500.00	$ 3,587,500.00
February 1, 2028	$ -	$ -	$ -
February 1, 2029	$ -	$ -	$ -
February 1, 2030	$ -	$ -	$ -
February 1, 2031	$ -	$ -	$ -
February 1, 2032	$ -	$ -	$ -
February 1, 2033	$ -	$ -	$ -
	$ 3,500,000.00	$ 262,500.00	$ 3,762,500.00

SECTION I - DEBT SERVICE (FUND 4)

VI. TID DISTRICT #9

Total TID #9 Outstanding

		Principal		Interest		Total
Total Amount	$	3,500,000.00	$	510,417.00	$	4,010,417.00
Amount Paid	$	-	$	72,917.00	$	72,917.00
Outstanding as of 12/31/2024	$	3,500,000.00	$	437,500.00	$	3,937,500.00
Repayment Schedule		Principal		Interest		Total
2026	$	-	$	175,000.00	$	175,000.00
2027	$	3,500,000.00	$	87,500.00	$	3,587,500.00
2028	$	-	$	-	$	-
2029	$	-	$	-	$	-
2030	$	-	$	-	$	-
2031	$	-	$	-	$	-
2032	$	-	$	-	$	-
2033	$	-	$	-	$	-
	$	3,500,000.00	$	262,500.00	$	3,762,500.00

SECTION I - DEBT SERVICE (FUND 4)

VII. TOTAL DEBT SUMMARY: All Funds

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

Repayment Schedule		Principal		Interest		Subtotal
2026	$	2,568,935.20	$	1,432,783.40	$	4,001,718.60
2027	$	6,166,352.08	$	1,265,947.53	$	7,432,299.61
2028	$	2,483,531.15	$	1,103,204.86	$	3,586,736.01
2029	$	2,565,274.93	$	1,031,347.59	$	3,596,622.52
2030	$	2,488,186.00	$	958,273.97	$	3,446,459.97
2031	$	2,370,266.95	$	888,322.97	$	3,258,589.92
2032	$	2,375,020.43	$	820,855.85	$	3,195,876.28
2033	$	2,313,449.13	$	749,071.43	$	3,062,520.56
2034	$	2,301,055.77	$	673,347.68	$	2,974,403.45
2035	$	2,229,843.13	$	599,485.56	$	2,829,328.69
2036	$	2,220,814.01	$	526,964.98	$	2,747,778.99
2037	$	2,297,971.29	$	452,086.81	$	2,750,058.10
2038	$	2,380,317.84	$	373,915.38	$	2,754,233.22
2039	$	2,242,856.65	$	275,708.96	$	2,518,565.61
2040	$	1,925,590.68	$	213,300.80	$	2,138,891.48
2041	$	1,983,522.97	$	172,529.83	$	2,156,052.80
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	$	-	$	-		
	$	44,502,988.21	$	11,753,797.60	$	56,256,785.81

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. The City generally borrows in even years and tries to plan ahead to borrow enough for the planned roadwork. Funds are included in the 2026-2027 planned borrowing for road work in 2027. The road work planned in 2026 will be funded through the City's levied funds, vehicle registration fee, a transfer from the general fund, and a Transportation Alternative Plan (TAP) grant from the Wisconsin DOT.

In 2026, the City is proposing to complete one large-scale road construction project in conjunction with water main replacement, which includes the roadway, off-street bike/pedestrian trail, water main replacement, hydrants and services replacement, and sewer and storm sewer improvements.

The road to be reconstructed as part of this project is South Main Street, from Rockwell south to Hackbarth Road, as can be seen on the map to the right.

In 2025, the City commissioned the design work associated with the reconstruction of the following roads.

- Jefferson Street
- White Street
- Clover Lane
- Oak Street

The City plans to reconstruct some or all of these roads in 2027.

Line item revenue and expenditure accounts for the 2026 Transportation Fund are included on the following page.

SECTION J - TRANSPORTATION IMPROVEMENTS FUND (FUND 5)

City of Fort Atkinson
2026 Operating Budget
Transportation Improvements Fund Revenues & Expenditures

BUDGET LINE ITEM		2023	2024	2025	2025 YTD	2025	2026	VARIANCE 2026-2025	COMMENTS
ACCOUNT NO	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	08/31/2025	ESTIMATE	PROPOSED		
	TRANSPORTATION IMPROVEMENTS REVENUES								
05-40-0041-0001	TRANS IN FROM GEN FUND 1	$ -	$ -	$ -	$ -	$ -	$ 296,212.00	$ 296,212.00	ERIP & Trans Aids
05-40-0041-0022	TRANS IN FROM ARPA FUND	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
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	$ -	Levied Funds
05-41-0041-1700	MOTOR VEHICLE REGIS FEE	$ 216,387.17	$ 218,308.17	$ 210,000.00	$ 132,289.00	$ 212,000.00	$ 210,000.00	$ -	Vehicle Reg
05-42-0042-5600	STATE: MLS GRANT	$ -	$ -	$ -	$ 64,441.38	$ 75,000.00	$ -	$ -	
05-46-0046-1100	STREET CONST OR PAVING	$ -	$ 2,650.00	$ -	$ -	$ -	$ -	$ -	
05-49-0049-1100	BORROWING PROCEEDS	$ -	$ -	$ 800,000.00	$ 591,300.00	$ 800,000.00	$ -	$ (800,000.00)	2024 Borrow
05-49-0049-1200	LT BORROWING 2024 BUDGET	$ -	$ 800,000.00	$ -	$ -	$ -	$ -	$ -	
05-49-0049-1300	LT DEBT-BANK LOAN	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
	STATE: TAP GRANT	$ -	$ -	$ -	$ -	$ -	$ 880,085.71	$ 880,085.71	S Main St Path
	FUND BALANCE APPLIED	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
TRANSPORTATION REVENUES TOTAL		**$ 716,387.17**	**$ 1,520,958.17**	**$ 1,510,000.00**	**$ 1,288,030.38**	**$ 1,587,000.00**	**$ 1,886,297.71**	**$ 376,297.71**	
	TRANSPORTATION IMPROVEMENTS EXPENDITURES								
05-54-0000-1000	ADMIN EXPENSES	$ -	$ 425.69	$ 25,000.00	$ 605.11	$ 25,000.00	$ 10,000.00	$ (15,000.00)	Misc Exp
05-54-5421-1600	UTILITY STUDY	$ 10,081.50	$ 1,269.00	$ -	$ -	$ -	$ -	$ -	
	RIVERSIDE DRIVE DESIGN	$ -	$ -	$ -	$ -	$ -	$ 15,000.00	$ 15,000.00	Hwy 106 Design
05-60-0064-3000	JANESVILLE AVE CORRIDOR	$ -	$ -	$ -	$ -	$ -	$ 24,600.00	$ 24,600.00	Restriping Study
05-60-0064-3100	ROADWAY OF STREETS	$ 1,007,937.82	$ 1,347,874.81	$ 1,065,000.00	$ 118,327.59	$ 712,000.00	$ 1,836,697.71	$ 771,697.71	Project Details in CIP
TRANSPORTATION EXPENDITURES TOTAL		**$ 1,018,019.32**	**$ 1,349,995.19**	**$ 1,115,000.00**	**$ 119,537.81**	**$ 737,000.00**	**$ 1,886,297.71**	**$ 771,297.71**	
NET (REVENUES-EXPENDITURES):		**$ (301,632)**	**$ 170,963**	**$ (1,115,000)**	**$ (119,538)**	**$ 850,000**	**$ -**		

SECTION K
RESERVED

Section K – Reserved

The City previously had a **Business Revolving Loan Fund (Fund 6).** All loans have now been paid back, and there is about $520,000 available for a new program. Staff intends to with work the city Council and/or 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.

SECTION L
EMS FUND
(FUND 7)

Above, Fire Chief Bruce Peterson is seen with Philip Jones, a member of the police and Fire Commission and also a speaker at the Department's Leadership Series this year. Below, Firefighter/Paramedic Mikeala Jergens is seen during the Fire Department Open house educating children and families.

Section L – EMS Fund (Fund 7)

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.

City of Fort Atkinson
2026 Operating Budget
EMS Fund Revenues & Expenditures

BUDGET LINE ITEM ACCOUNT NO	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 YTD 08/31/2025	2025 ESTIMATE	2026 PROPOSED	VARIANCE 2026-2025	COMMENTS
	EMERGENCY MEDICAL SERVICES REVENUES								
07-42-0042-2000	EMS-STATE FUNDING	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
07-42-0042-2100	EMS-FLEX Grant	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
07-44-0044-2300	EMS-Service Revenue	$ 565,152.53	$ 710,521.79	$ 713,850.00	$ 454,894.12	$ 685,000.00	$ 720,000.00	$ 6,150.00	Runs, Calls
07-44-0044-8300	EMS OPERATIONS	$ 44,151.92	$ 45,710.58	$ 47,100.00	$ 55,176.39	$ 73,568.00	$ 95,162.00	$ 48,062.00	New Contracts
07-44-0044-8350	SHARED CAPITAL EMS EQUIPMENT	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
07-47-0047-1100	EMS-Donations	$ 242,805.00	$ -	$ -	$ -	$ -	$ -	$ -	
07-47-0047-1200	EMS-ARPA	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
	EMS REVENUES TOTAL	**$ 852,109.45**	**$ 756,232.37**	**$ 760,950.00**	**$ 510,070.51**	**$ 758,568.00**	**$ 815,162.00**	**$ 54,212.00**	
	EMERGENCY MEDICAL SERVICES EXPENDITURES								
07-52-5231-0100	EMS-Salaries Full-Time	$ 349,015.04	$ 347,792.05	$ 380,000.00	$ 235,397.80	$ 365,000.00	$ 404,987.00	$ 24,987.00	50% of FT
07-52-5231-0200	EMS-Salaries Overtime	$ 73,139.94	$ 118,185.13	$ 90,000.00	$ 71,979.45	$ 110,000.00	$ 95,000.00	$ 5,000.00	OT min staff
07-52-5231-0400	EMS-Billing Service	$ 688.00	$ 43,864.00	$ -	$ -	$ -	$ -	$ -	
07-52-5231-0600	EMS-Supplies	$ 36,845.08	$ 41,547.98	$ 40,000.00	$ 37,487.08	$ 52,000.00	$ 52,000.00	$ 12,000.00	Med supplies
07-52-5231-0650	EMS-Dayroom Furnishings	$ 475.74	$ -	$ -	$ -	$ -	$ -	$ -	
07-52-5231-1200	EMS-Clothing Allowance	$ 2,916.75	$ 3,147.45	$ 4,200.00	$ 3,172.06	$ 4,200.00	$ 4,200.00	$ -	CBA
07-52-5231-1300	EMS-Ambulance Maintenance	$ 590.85	$ 1,094.12	$ 10,000.00	$ -	$ 10,000.00	$ 10,000.00	$ -	
07-52-5231-1400	EMS-Ambulance Purchase	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
07-52-5231-1500	EMS-Ambulance Equipment	$ 9,388.80	$ 4,447.00	$ 5,000.00	$ 453.87	$ 5,000.00	$ 7,000.00	$ 2,000.00	Non-cap equip
07-52-5231-1800	EMS-Insurance	$ 2,621.50	$ 2,766.00	$ 3,000.00	$ 5,184.01	$ 5,184.00	$ 5,250.00	$ 2,250.00	Contrib to GF
07-52-5231-1900	EMS-Equip Maintenance and Test	$ -	$ 1,597.45	$ 2,000.00	$ 1,771.57	$ 2,250.00	$ 2,500.00	$ 500.00	
07-52-5231-4000	EMS-Training Expense	$ 1,679.36	$ 6,522.79	$ 10,000.00	$ 7,741.50	$ 8,500.00	$ 6,000.00	$ (4,000.00)	Para school
07-52-5231-5000	EMTa-Training Expense	$ -	$ 782.87	$ 2,000.00	$ 185.00	$ 500.00	$ 1,500.00	$ (500.00)	EMTA School
07-52-5231-8000	EMS-Admin Expenses	$ 180.00	$ 213.80	$ 5,150.00	$ 1,564.42	$ 3,000.00	$ 3,000.00	$ (2,150.00)	
07-52-5290-6500	SS / MEDICARE EMPLOYER	$ 5,868.81	$ 6,437.79	$ 6,000.00	$ 4,238.55	$ 7,800.00	$ 8,000.00	$ 2,000.00	SS w OT
07-52-5290-7000	WI RETIREMENT EMPLOYER	$ 76,615.50	$ 89,051.67	$ 84,000.00	$ 57,987.95	$ 85,000.00	$ 89,000.00	$ 5,000.00	WRS w OT
07-52-5290-7500	HEALTH-DENT INSUR EMPLOYER	$ 80,994.72	$ 115,311.89	$ 119,000.00	$ 75,378.96	$ 117,000.00	$ 126,000.00	$ 7,000.00	8% increase
07-52-5290-8000	DENTAL INSURANCE EMPLOYER	$ 7,778.35	$ -	$ -	$ -	$ -	$ -	$ -	
07-52-5290-8500	LIFE INSURANCE EMPLOYER	$ 140.43	$ 188.94	$ 250.00	$ 117.08	$ 162.00	$ 250.00	$ -	
07-52-5290-9000	LONGEVITY	$ 375.00	$ -	$ 350.00	$ 325.00	$ 325.00	$ 475.00	$ 125.00	50% of FT
	EMS EXPENDITURES TOTAL	**$ 649,313.87**	**$ 782,950.93**	**$ 760,950.00**	**$ 502,984.30**	**$ 775,921.00**	**$ 815,162.00**	**$ 54,212.00**	
NET (REVENUES-EXPENDITURES):		**$ 202,796**	**$ (26,719)**	**$ -**	**$ 7,086**	**$ (17,353)**	**$ -**		

SECTION M
LODGING/ROOM TAX/CITY SCAPE 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 Glacial River Bike Trail is seen at Lions Park in the Fall.

The City is proposing to receive $45,000 in room taxes in 2026. 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 late 2024 and early 2025, the City assisted in funding a business pitch competition in partnership with UW-Whitewater and the Chamber of Commerce. Tidy Tails won the **Boost Fort Atkinson: A Business Competition**. The City committed $16,000 of unassigned fund balance for this program and received a matching grant from the Fort Atkinson Community Foundation. There are still funds available to continue this program through 2025 and into 2026. City staff continues to work with the Chamber of Commerce on encouraging entrepreneurs in Fort Atkinson and filling vacant downtown storefronts.

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

City of Fort Atkinson
2026 Operating Budget
Lodging/Room Tax/City Scape Revenues & Expenditures

ACCOUNT NUMBER	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 YTD 08/31/2025	2025 ESTIMATE	2026 PROPOSED	VARIANCE 2026-2025	COMMENTS
LODGING/ROOM TAX/CITYSCAPE REVENUES									
08-41-0041-2200	LODGING ROOM TAX	$ 54,044.27	$ 89,367.34	$ 46,500.00	$ 24,470.93	$ 47,000.00	$ 41,250.00	$ (5,250)	Hotel/Motel tax
08-47-0047-1100	DONATIONS - FACF	$ -	$ -	$ 16,000.00	$ -	$ 11,385.00	$ 3,750.00	$ (12,250)	FACF
08-49-0049-9999	FB APPLIED - BOOST	$ -	$ -	$ 16,000.00	$ -	$ 16,000.00	$ -	$ (16,000)	FB for Boost
LODGING/ROOM TAX/CITYSCAPE REVENUE TOTALS		**$ 54,044**	**$ 89,367**	**$ 78,500**	**$ 24,471**	**$ 74,385**	**$ 45,000**	**$ (33,500)**	
LODGING/ROOM TAX/CITYSCAPE EXPENDITURES									
08-56-5635-0000	CHAMBER PROMOTION & MARKETING	$ 8,500.00	$ 8,892.00	$ 9,000.00	$ 8,892.00	$ 8,892.00	$ 9,000.00	$ -	Chamber payment w dues
08-56-5635-0100	BOOST FORT ATKINSON	$ -	$ -	$ 32,000.00	$ 8,385.00	$ 11,385.00	$ 3,750.00	$ (28,250)	Pitch Competition
08-56-5635-1000	LODGING ROOM TAX	$ -	$ 33,649.00	$ -	$ -	$ -		$ -	
08-56-5635-2000	RETAIL MARKET STUDY	$ -	$ -	$ -	$ 6,250.00	$ 6,250.00	$ -	$ -	
08-56-5636-0100	CITY SCAPE-Salaries	$ 15,675.72	$ 21,284.00	$ 21,700.00	$ 15,312.98	$ 16,000.00	$ 18,500.00	$ (3,200)	summer
08-56-5636-0600	CITY SCAPE-Supplies	$ 10,887.60	$ 7,529.40	$ 14,000.00	$ 7,801.11	$ 8,000.00	$ 12,500.00	$ (1,500)	
08-56-5636-2500	CITY SCAPE-Benefits	$ 1,289.17	$ 1,567.34	$ 1,900.00	$ 325.72	$ 500.00	$ 1,250.00	$ (650)	
LODGING/RT/CITYSCAPE EXPENDITURES		**$ 36,352**	**$ 72,922**	**$ 78,600**	**$ 46,967**	**$ 51,027**	**$ 45,000**	**$ (33,600)**	
NET (REVENUES-EXPENDITURES):		**$ 17,692**	**$ 16,446**	**$ (100)**	**$ (22,496)**	**$ 23,358**	**$ -**		

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. The City Council adopted Resolutions 1438 and 1439 in August of 2025 extending the lives of TIDs 6 and 7 by one year to supplement this fund.

Mellissa Songco, Habitat for Humanity's Chief Executive Officer is seen speaking at the groundbreaking event at the Fort Atkinson Build site earlier this year.

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 2026, this fund is expected to have about $1.7 million to support affordable housing efforts. It is a goal in 2026 for City staff to work with a consultant to develop programs and policies for this Fund. There is no requirement to have funds spent by a certain date, so until such time that the programs have been established, the funds within the AHF will remain and gain interest.

Below are samples of programs that will be further developed and defined in 2026.

City of Fort Atkinson - Affordable Housing Fund
SAMPLE PROGRAMS

Table 1: Anticipated Revnues

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 houshold 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 - Afforable	$ 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 mulitfamily 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 mulitfamily 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**				

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
2026 Operating Budget
Affordable Housing Fund Revenues & Expenditures

ACCOUNT NUMBER	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 YTD 08/31/2025	2025 ESTIMATE	2026 PROPOSED	VARIANCE 2026-2025	COMMENTS
	AFFORDABLE HOUSING FUND REVENUES								
09-40-0048-1100	MONTHLY INTEREST	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
09-40-0049-1900	TAX INCREMENT FROM TID 6	$ -	$ -	$ -	$ -	$ -	$ 146,728.76	$ 146,729	
09-40-0049-2000	STATE AID TRANS FROM TID 6	$ -	$ -	$ -	$ -	$ -	$ 4,766.80	$ 4,767	
09-40-0049-2100	TAX INCREMENT FROM TID 7	$ -	$ -	$ -	$ -	$ -	$ 421,490.12	$ 421,490	
09-40-0049-2200	STATE AID TRANS FROM TID 7	$ -	$ -	$ -	$ -	$ -	$ 15,466.47	$ 15,466	
09-40-0049-2300	TAX INCREMENT FROM TID 8	$ -	$ -	$ 1,127,281.11	$ 1,108,438.11	$ 1,108,438.11	$ -	$ (1,127,281)	
09-40-0049-2400	STATE AID TRANS FROM TID 8	$ -	$ -	$ 62,427.00	$ 63,245.00	$ 63,245.00	$ -	$ (62,427)	
AFFORDABLE HOUSING FUND REVENUE TOTALS		**$ -**	**$ -**	**$ 1,189,708**	**$ 1,171,683**	**$ 1,171,683**	**$ 588,452**	**$ (601,256)**	
	AFFORDABLE HOUSING FUND EXPENDITURES								
09-50-0056-0100	ADMINISTRATION-Salaries	$ -	$ -	$ 10,000	$ -	$ -	$ 25,000.00	$ 15,000	Sample
09-50-0059-0100	DOWNPAYMENT ASSISTANCE	$ -	$ -	$ 100,000	$ -	$ -	$ 122,000.00	$ 22,000	Sample
09-50-0059-0200	HOME IMPROVEMENT	$ -	$ -	$ 50,000	$ -	$ -	$ 70,640.00	$ 20,640	Sample
09-50-0059-0300	MULTI-FAM INCENTIVE AFFORD	$ -	$ -	$ 250,000	$ -	$ -	$ 250,000.00	$ -	Sample
09-50-0059-0400	MULTI-FAM INCENTIVE MARKET	$ -	$ -	$ 100,000	$ -	$ -	$ 100,000.00	$ -	Sample
AFFORDABLE HOUSING FUND EXPENDITURES		**$ -**	**$ -**	**$ 510,000**	**$ -**	**$ -**	**$ 567,640**	**$ 57,640**	
NET (REVENUES-EXPENDITURES):		**$ -**	**$ -**	**$ 679,708**	**$ 1,171,683**	**$ 1,171,683**	**$ 20,812**		

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 the City's 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.

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 2021 through the approve rate for 2026. As one can see, the City is proposing that rates increase by about 15% in 2026 due to the increase in costs associated with storm water projects and the lack of consistent rate increases over several previous years.

City of Fort Atkinson
Stormwater Utility
Rate Tables 2021-2026

	2021	2022	2023	2024	2025	2026
ERUs	10438	10440	10440	10624	10624	10800
Annual Cost per ERU	$52.50	$52.50	$52.50	$65.63	$78.60	$90.60
Bi-Monthly Utility Charge	$8.75	$8.75	$8.75	$10.94	$13.10	$15.10

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, Director of Public Works, 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.

The Stormwater Utility is managed by the Director of Public Works, who has outlined the following goals in 2026:

- Complete Financial Guidelines for the Stormwater Utility
- Hire consultants to update the 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 the load of TSS
- Continue an inventory of the collection system and its condition

2026 CIP Projects Proposed

STORMWATER	BANKER ROAD STORM RELOCATION DESIGN WORK	$ 30,000.00	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.
STORMWATER	COLLECTION SYSTEM REPAIRS AND LINING	$ 100,000.00	General building for annual sinkholes and breaks that require fixing. Varies substantantially.
STORMWATER	S. MAIN STREET (ROCKWELL TO HACKBARTH) ROAD DIET AND PEDESTRIAN PATH-CONSTRUCTION AND OVERSIGHT	$ 100,000.00	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 asscoiated 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.
STORMWATER	ANNUAL COLLECTION SYSTEM IMPROVEMENT	$ 115,000.00	The stormwater utility portion of the 2026 Supports stormwater infrastructure improvements.

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
2026 Operating Budget
Stormwater Utility Fund Revenue Detail

ACCOUNT NO	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 YTD 08/31/2025	2025 ESTIMATE	2026 PROPOSED	VARIANCE 2026-2025	COMMENTS
	STORMWATER OPERATING REVENUES								
10-40-0041-2100	RESIDENTIAL FEES	$ 211,582.20	$ 264,676.62	$ 316,500.00	$ 212,071.97	$ 318,000.00	$ 364,000.00	$ 47,500	Est 15% Inc.
10-40-0041-2200	COMMERCIAL FEES	$ 232,529.32	$ 290,712.26	$ 343,500.00	$ 226,833.55	$ 340,000.00	$ 395,000.00	$ 51,500	Est 15% Inc.
10-40-0041-2300	INDUSTRIAL FEES	$ 53,197.44	$ 66,457.91	$ 79,741.20	$ 51,406.26	$ 76,000.00	$ 91,000.00	$ 11,259	Est 15% Inc.
10-40-0041-2400	PUBLIC FEE	$ 42,043.43	$ 52,792.02	$ 62,850.00	$ 43,665.18	$ 65,000.00	$ 72,000.00	$ 9,150	Est 15% Inc.
10-40-0041-2500	MULTI FAM RESID FEES	$ 22,132.00	$ 27,579.31	$ 33,300.00	$ 22,034.20	$ 33,000.00	$ 38,000.00	$ 4,700	Est 15% Inc.
STORMWATER OPERATING REVENUES TOTAL		**$ 561,484**	**$ 702,218**	**$ 835,891**	**$ 556,011**	**$ 832,000**	**$ 960,000**	**$ 124,109**	
	STORMWATER INTERGOVERNMENTAL REVENUES								
10-42-0042-1000	CONTRIB FROM OTHERS	$ -	$ -	$ -	$ 800.00	$ 800.00	$ -	$ -	Culvert Inspect.
10-42-0042-1002	CONTRIB FROM CITY OR TID	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
10-42-0042-5100	STATE GRANTS	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
SW INTERGOVERNMENTAL REVENUES TOTAL		**$ -**	**$ -**	**$ -**	**$ 800**	**$ 800**	**$ -**	**$ -**	
	STORMWATER OTHER OPERATING REVENUES								
10-47-0047-0000	FORFEITED DISCOUNTS	$ 2,706.26	$ 3,003.79	$ 2,000.00	$ 2,459.41	$ 3,600.00	$ 3,000.00	$ 1,000	
10-47-0047-4000	MISC REVENUE	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
SW OTHER OPERATING REVENUES TOTAL		**$ 2,706**	**$ 3,004**	**$ 2,000**	**$ 2,459**	**$ 3,600**	**$ 3,000**	**$ 1,000**	
	STORMWATER NON-OPERATING & LONG TERM DEBT PROCEEDS								
10-48-0048-1100	MONTHLY INTEREST	$ 482.27	$ 376.52	$ -	$ 21,280.47	$ 22,000.00	$ 16,123.00	$ 16,123	
10-49-0049-9999	FUND BALANCE APPLIED	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
SW NON-OP & LTD PROCEEDS		**$ 482**	**$ 377**	**$ -**	**$ 21,280**	**$ 22,000**	**$ 16,123**	**$ 16,123**	
TOTAL STORMWATER REVENUES		**$ 564,673**	**$ 705,598**	**$ 837,891**	**$ 580,551**	**$ 858,400**	**$ 979,123**	**$ 141,232**	

SECTION O - STORMWATER UTILITY FUND (FUND 10)

City of Fort Atkinson
2026 Operating Budget
Stormwater Utility Fund Expenditure Detail

BUDGET LINE ITEM ACCOUNT NO	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 YTD 08/31/2025	2025 ESTIMATE	2026 PROPOSED	VARIANCE 2026-2025	COMMENTS
	STORMWATER - OTHER EXPENSES								
10-50-0059-2000	DEPRECIATION EXPENSE	$ 243,151.00	$ 257,667.00	$ -	$ -	$ -	$ -	$ -	Auditor Adj
10-50-0059-2600	INTEREST DEBT PAYMENTS-ACCRUEI	$ 34,787.19	$ 84,662.69	$ 99,822.50	$ 53,559.68	$ 99,822.50	$ 86,492.00	$ (13,331)	
10-50-0059-5000	AMORT OF DEBT DISC	$ 1,448.98	$ 1,448.98	$ -	$ 1,448.98	$ 1,448.98	$ 1,448.98	$ 1,449	Auditor Adj
10-50-0059-8000	DEBT ISSUANCE COSTS	$ -	$ 27,403.50	$ -	$ -	$ -	$ -	$ -	
	PRINCIPAL DEBT PAYMENTS	$ 51,319.00	$ 51,000.00	$ 56,000.00	$ 56,000.00	$ 56,000.00	$ 193,492.01	$ 137,492	
	STORMWATER - OTHER EXPENSES TOTAL	**$ 330,706**	**$ 422,182**	**$ 155,823**	**$ 111,009**	**$ 157,271**	**$ 281,433**	**$ 125,610**	
	STORMWATER PROJECT MANAGEMENT EXPENSES								
10-51-5142-0100	ADMINISTRATION-Salaries	$ 37,057.31	$ 43,586.95	$ 43,000.00	$ 27,423.72	$ 37,000.00	$ 48,500.00	$ 5,500	
10-51-5142-0200	PR / EXEC ASSTNT-Salaries	$ 5,745.95	$ 3,472.25	$ 6,300.00	$ 4,161.01	$ 6,474.00	$ 6,900.00	$ 600	
10-51-5142-0600	PROGRAM MNGMTN-Supplies	$ 17,686.44	$ 18,737.17	$ 17,000.00	$ 12,430.24	$ 16,000.00	$ 17,000.00	$ -	Program exp
10-51-5142-6500	SS / MEDICARE EMPLOYER	$ 10,727.03	$ 10,275.07	$ 14,000.00	$ 6,563.98	$ 10,000.00	$ 14,000.00	$ -	
10-51-5142-7000	WI RETIREMENT EMPLOYER	$ 9,877.24	$ 9,682.68	$ 12,500.00	$ 6,238.15	$ 8,000.00	$ 12,500.00	$ -	
10-51-5142-7500	HEALTH INSURANCE EMPLOYER	$ 31,389.37	$ 32,639.34	$ 47,000.00	$ 25,095.26	$ 40,000.00	$ 46,000.00	$ (1,000)	
10-51-5142-8000	DENTAL INSURANCE EMPLOYER	$ 2,405.33	$ -	$ -	$ -	$ -	$ -	$ -	
10-51-5142-8500	LIFE INSURANCE EMPLOYER	$ 67.04	$ 82.06	$ 120.00	$ 53.30	$ 80.00	$ 90.00	$ (30)	
	SW PROJECT MANAGEMENT EXPENSES - TOTAL	**$ 114,956**	**$ 118,476**	**$ 139,920**	**$ 157,773**	**$ 117,554**	**$ 144,990**	**$ 5,070**	

SECTION O - STORMWATER UTILITY FUND (FUND 10)

City of Fort Atkinson
2026 Operating Budget
Stormwater Utility Fund Expenditure Detail

BUDGET LINE ITEM ACCOUNT NO	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 YTD 08/31/2025	2025 ESTIMATE	2026 PROPOSED	VARIANCE 2026-2025	COMMENTS
	STORMWATER INSURANCE & RETIREMENT EXPENSES								
10-51-5180-4000	PROPERTY & LIABILITY INSURANCE	$ 1,982.97	$ 2,502.22	$ 2,700.00	$ 3,771.37	$ 3,771.00	$ 4,000.00	$ 1,300	
10-51-5180-6000	WORKER'S COMP INSURANCE	$ 7,379.20	$ 7,392.76	$ 7,000.00	$ 5,350.96	$ 5,493.00	$ 5,700.00	$ (1,300)	Inc WC
10-51-5180-6080	PENSION EXPENSE	$ 11,718.00	$ (2,580.00)	$ -	$ -	$ -	$ -	$ -	Audit Entry
	SW INS & RETIRE EXPENSES - TOTAL	**$ 21,080**	**$ 7,315**	**$ 9,700**	**$ 9,122**	**$ 9,264**	**$ 9,700**	**$ -**	
	STORMWATER PLANNING & ENGINEERING EXPENSES								
10-52-5251-0100	ENGINEERING-Salaries	$ 37,041.56	$ 33,029.72	$ 62,000.00	$ 18,812.63	$ 35,000.00	$ 39,000.00	$ (23,000)	
10-52-5251-0300	CONSULTANT SERVICES	$ 64,291.53	$ 60,000.74	$ 45,000.00	$ 10,253.00	$ 35,000.00	$ 45,000.00	$ -	
10-52-5251-0600	PLANNING/ENGINEERING-Supplies	$ 8,647.02	$ 9,897.87	$ 9,000.00	$ 8,561.44	$ 9,000.00	$ 9,000.00	$ -	Fiber Int
	SW PLANNING & ENG. EXPENSES - TOTAL	**$ 109,980**	**$ 102,928**	**$ 116,000**	**$ 37,627**	**$ 79,000**	**$ 93,000**	**$ (23,000)**	
	STORMWATER OPERATIONS & MAINTENANCE EXPENSES								
10-54-5434-0100	STREET CLEANING-Salaries	$ 27,666.38	$ 27,302.27	$ 33,000.00	$ 18,201.01	$ 28,600.00	$ 35,000.00	$ 2,000	
10-54-5434-0600	STREET CLEANING-Supplies	$ 21,519.44	$ 6,096.46	$ 15,000.00	$ 3,392.50	$ 8,000.00	$ 10,000.00	$ (5,000)	
	STORMWATER OPS & MAINT. EXPENSES TOTAL	**$ 49,186**	**$ 33,399**	**$ 48,000**	**$ 21,594**	**$ 36,600**	**$ 45,000**	**$ (3,000)**	

SECTION O - STORMWATER UTILITY FUND (FUND 10)

City of Fort Atkinson
2026 Operating Budget
Stormwater Utility Fund Expenditure Detail

BUDGET LINE ITEM ACCOUNT NO	BUDGET LINE ITEM DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 YTD 08/31/2025	2025 ESTIMATE	2026 PROPOSED	VARIANCE 2026-2025	COMMENTS
	STORMWATER STORM SEWERS EXPENSES								
10-54-5445-0100	STORM SEWERS-Salaries	$ 33,267.74	$ 32,763.95	$ 39,000.00	$ 21,839.91	$ 34,000.00	$ 40,000.00	$ 1,000	
10-54-5445-0600	STORM SEWERS-Supplies	$ 45,244.65	$ 10,677.31	$ 20,000.00	$ 5,750.58	$ 20,000.00	$ 20,000.00	$ -	
	SW STORM SEWER EXPENSES - TOTAL	**$ 78,512**	**$ 43,441**	**$ 59,000**	**$ 27,590**	**$ 54,000**	**$ 60,000**	**$ 1,000**	
	STORMWATER CAPITAL EXPENSES								
10-60-0064-4500	STORM DRAINAGE IMPROVEMENTS	$ -	$ -	$ -	$ -	$ 166,774.00	$ -	$ -	Milw Ave W Storm
10-60-0064-4501	LEAF VAC 2023 BUDGET	$ -	$ -	$ -	$ -	$ -	$ -	$ -	Leaf Vac
10-60-0064-4502	SEWER CAMERA 2023 BUDGET	$ -	$ -	$ -	$ -	$ -	$ -	$ -	WW Purchase
10-60-0064-4503	STREET SWEEPER 2021 BUDGET	$ (1.00)	$ -	$ -	$ -	$ -	$ -	$ -	
10-60-0064-5300	STORMWATER MANAGEMENT PLAN	$ -	$ 1,128.00	$ -	$ -	$ -	$ -	$ -	
	COLLECTION SYSTEM REPAIRS-LININ(	$ -	$ -	$ -	$ -	$ -	$ 40,000.00	$ 40,000	
	S MAIN ST PED PATH CONSTRUC	$ -	$ -	$ -	$ -	$ -	$ 190,000.00	$ 190,000	City Portion
	COLLECTION SYSTEM REPAIRS	$ -	$ -	$ -	$ -	$ -	$ 115,000.00	$ 115,000	Repair Projects
	SW STORM SEWER EXPENSES - TOTAL	**$ (1)**	**$ 1,128**	**$ -**	**$ -**	**$ 166,774**	**$ 345,000**	**$ 345,000**	
TOTAL STORMWATER EXPENDITURES		**$ 704,419**	**$ 728,869**	**$ 528,443**	**$ 364,715**	**$ 620,463**	**$ 979,123**	**$ 450,680**	
NET (REVENUES-EXPENDITURES):		**$ (139,746)**	**$ (23,271)**	**$ 309,449**	**$ 215,836**	**$ 237,937**	**$ 0**		

SECTION P

TAX INCREMENTAL DISTRICTS FUNDS

(FUNDS 12, 13, 23, 24)

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


The new Ridge View Lofts building is seen being constructed in October.

The City of Fort Atkinson has four (4) 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. 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).

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. In August, the City Council adopted a resolution extending the life of this TID for one year to support affordable housing. Staff anticipates recommending the City Council close TID #6 in 2026 and create a new TID over the remaining undeveloped land in the Klement Business Park.

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. In August, the City Council adopted a resolution extending the life of this TID for one year to support affordable housing. Staff anticipates recommending the City Council close TID #7 in 2026 and create at least one new TID in the City's downtown.

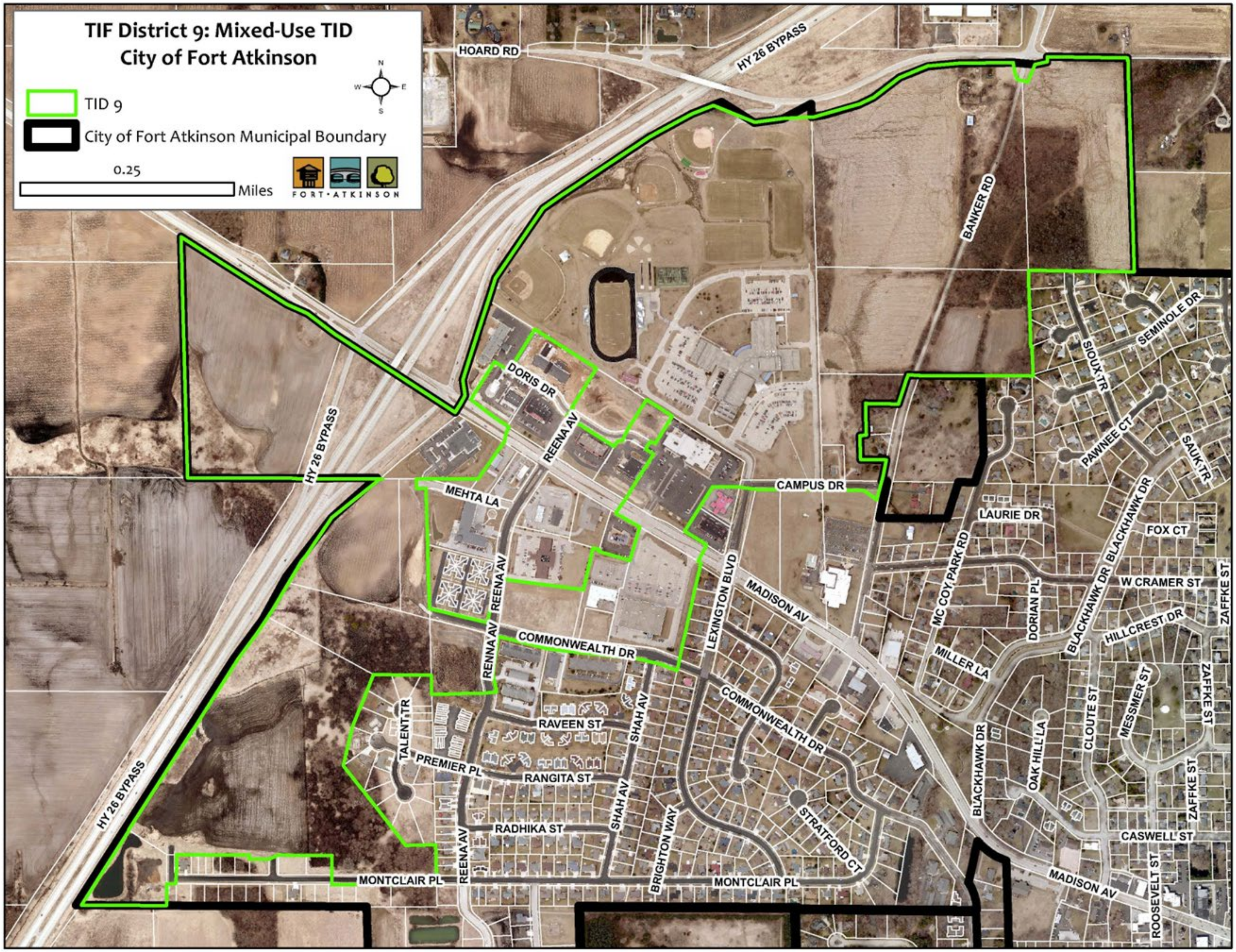
TID NO. 9

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.

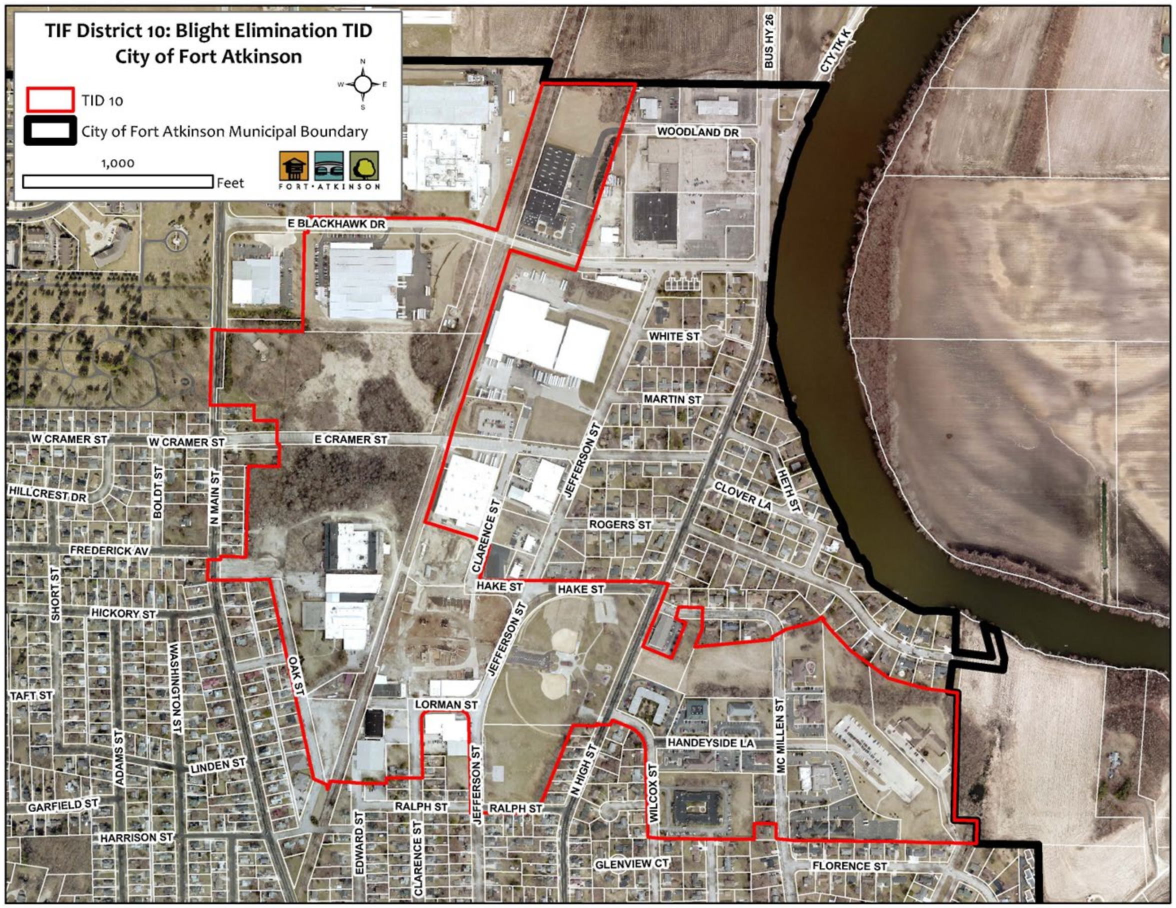
Any future public projects, development agreements, and other items associated with Tax Incremental Financing will come back through the City Council for action. Additionally, staff will continue to report on the status of the TIDs annually to the Joint Review Board at their annual meeting and to the 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. Also, in 2024, the City approved a Development Agreement with Intrepid Investments for the development of 35 acres of land into a residential subdivision known as Ridge View Estates. Ridge View Lofts is an 87-unit apartment building that is expected to be completed in 2026. There have also been starts on townhomes and single-family homes in the subdivision.


TIF District 9: Mixed-Use TID
City of Fort Atkinson
TID 9
City of Fort Atkinson Municipal Boundary
0.25
Miles
FORT ATKINSON
HOARD RD
HY 26 BYPASS
BANKER RD
SEMINOLE DR
SIOUX TR
DORIS DR
REENA AV
PAWNEE CT
SAUK TR
MEHTA LA
CAMPUS DR
LAURIE DR
BLACKHAWK DR
FOX CT
MC COY PARK RD
W CRAMER ST
ZAFFKE ST
LEXINGTON BLVD
MADISON AV
DORIAN PL
HILLCREST DR
COMMONWEALTH DR
MILLER LA
TALENT TR
RAVEEN ST
SHAH AV
MESSMER ST
CLOUTE ST
OAK HILL LA
PREMIER PL
RANGITA ST
STRATFORD CT
RADHIKA ST
BRIGHTON WAY
CASWELL ST
MONTCLAIR PL
ROOSEVELT ST

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

BAIRD

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 2026.

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

City of Fort Atkinson
2026 Operating Budget
TID #6 Fund - Revenues & Expenditures

BUDGET LINE ITEM		2023	2024	2025	2025 YTD	2025	2026	VARIANCE 2026-	COMMENTS
ACCOUNT NUMBER	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	08/31/2025	ESTIMATE	PROPOSED	2025	
	TID #6 REVENUES								
12-40-0048-1100	MONTHLY INTEREST	$ 29,443.40	$ 53,773.90	$ 35,000.00	$ 37,420.95	$ 37,420.95	$ -	$ (35,000.00)	
12-40-0048-2100	RENTAL OF CITY PROPERTY	$ 13,289.00	$ 13,591.00	$ 12,000.00	$ 7,047.00	$ 7,047.00	$ -	$ (12,000.00)	
12-40-0048-6100	BUSINESS PARK LOT SALES	$ 88,517.00	$ -	$ -	$ 305,459.00	$ 305,459.00	$ -	$ -	
12-40-0049-2300	TAX INCREMENT	$ 166,372.44	$ 150,650.77	$ 137,070.44	$ 137,071.24	$ 137,071.24	$ 146,728.76	$ 9,658.32	
12-40-0049-2301	STATE: AID	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
12-40-0049-2307	TRANS IN FROM TIF 7	$ 252,259.81	$ 445,853.01	$ 398,370.00	$ -	$ -	$ -	$ (398,370.00)	
12-40-0049-2308	TRANS IN FROM TIF 8	$ 484,784.03	$ 1,283,476.29	$ -	$ -	$ -	$ -	$ -	TID #8 Closed
12-42-0042-2400	EXEMPT COMPUTER AID	$ 1,184.73	$ 1,184.73	$ 1,185.00	$ 1,184.73	$ 1,184.73	$ 1,185.00	$ -	
12-42-0042-2500	STATE PERSONAL PROPERTY	$ 534.92	$ 535.00	$ 3,582.00	$ 3,581.80	$ 3,581.80	$ 3,581.80	$ (0.20)	
12-48-0048-1500	INTEREST INCOME ON LEASES	$ 905.00	$ 603.00	$ -	$ 50.00	$ 50.00	$ -	$ -	Land Rent
	TID #6 REVENUES TOTAL	**$1,037,290.33**	**$ 1,949,667.70**	**$ 587,207.44**	**$ 491,814.72**	**$ 491,814.72**	**$ 151,495.56**	**$ (435,711.88)**	

City of Fort Atkinson
2026 Operating Budget
TID #6 Fund - Revenues & Expenditures

BUDGET LINE ITEM ACCOUNT NUMBER	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 YTD 08/31/2025	2025 ESTIMATE	2026 PROPOSED	VARIANCE 2026-2025	COMMENTS
	TID #6 EXPENDITURES								
12-50-0056-0100	ADMINISTRATION-Salaries	$ 6,029.96	$ 6,581.95	$ 13,700.00	$ 304,846.12	$ 218,732.00	$ -	$ (13,700.00)	EE Allocation
12-50-0056-2500	BENEFITS	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
12-50-0056-5000	PLANNING ENG LEGAL EXP	$ 5,550.00	$ 150.00	$ 150.00	$ 5,150.00	$ 5,150.00	$ -	$ (150.00)	
12-50-0059-0100	2012 ADVANCE REFUND BOND	$ 245,000.00	$ -	$ -	$ -	$ -	$ -	$ -	
12-50-0059-0150	INT. 2012 ADVANCE REFUND BOND	$ 3,675.00	$ -	$ -	$ -	$ -	$ -	$ -	
12-50-0059-0200	2015 ADVANCE REFUND BOND	$ 35,000.00	$ 40,000.00	$ 40,000.00	$ 40,000.00	$ 40,000.00	$ -	$ (40,000.00)	
12-50-0059-0250	INT. 2015 ADVANCE REFUND BOND	$ 4,988.00	$ 4,050.00	$ 3,050.00	$ 3,050.00	$ 3,050.00	$ -	$ (3,050.00)	
12-50-0059-1100	PRINCIPAL ON BONDS	$ -	$ -	$ -	$ -	$ -	$ -	$ -	Unused Acct
12-50-0059-1500	TRANS DEBT TO FUND 4	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
12-50-0059-1600	STATE AID TO FUND 9 AHF	$ -	$ -	$ -	$ -	$ -	$ 4,766.80	$ 4,766.80	To AFH
12-50-0059-1700	INCMNT TO FUND 9 AHF	$ -	$ -	$ -	$ -	$ -	$ 146,728.76	$ 146,728.76	To AFH
12-50-0059-2100	INTEREST ON BONDS	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
12-50-0059-2304	TRANS DEBT TO FUND 4	$ -	$ -	$ -	$ 47,625.00	$ 47,625.00	$ -	$ -	
12-50-0059-2700	KLEMENT ESCROW LOTS 12-13	$ -	$ -	$ -	$ 4,750.00	$ 4,750.00	$ -	$ -	paid off!
12-50-0059-9999	REPURCHASE LAND	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
12-51-5190-6500	SS / MEDICARE EMPLOYER	$ 457.78	$ 502.57	$ 1,050.00	$ 869.99	$ 2,245.00	$ -	$ (1,050.00)	EE Benefits
12-51-5190-7000	WI RETIREMENT EMPLOYER	$ 411.85	$ 455.00	$ 950.00	$ 797.90	$ 2,067.86	$ -	$ (950.00)	EE Benefits
12-51-5190-7500	HEALTH INSURANCE EMPLOYER	$ 593.73	$ 484.44	$ 1,250.00	$ 1,277.23	$ 3,793.34	$ -	$ (1,250.00)	EE Benefits
12-51-5190-8000	DENTAL INSURANCE EMPLOYER	$ 62.49	$ -	$ -	$ -	$ -	$ -	$ -	EE Benefits
12-51-5190-8500	LIFE INSURANCE EMPLOYER	$ 2.33	$ 3.97	$ 10.00	$ 5.74	$ 15.82	$ -	$ (10.00)	EE Benefits
	TID #6 EXPENDITURES TOTAL	**$ 301,771.14**	**$ 52,227.93**	**$ 60,160.00**	**$ 408,371.98**	**$ 327,429.02**	**$ 151,495.56**	**$ 91,335.56**	
NET (REVENUES-EXPENDITURES):		**$ 735,519**	**$ 1,897,440**	**$ 527,047**	**$ 83,443**	**$ 164,386**	**$ -**		

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

City of Fort Atkinson
2026 Operating Budget
TID #7 Fund - Revenues & Expenditures

BUDGET LINE ITEM		2023	2024	2025	2025 YTD	2025	2026	VARIANCE	COMMENTS
ACCOUNT NUMBER	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	08/31/2025	ESTIMATE	PROPOSED	2026-2025	
	TID #7 REVENUES								
13-40-0048-1100	MONTHLY INTEREST	$ 264.10	$ 3,602.18	$ 2,500.00	$ 55.33	$ 55.33	$ -	$ (2,500.00)	
13-40-0049-2300	TAX INCREMENT	$ 512,577.81	$ 453,726.01	$ 388,940.88	$ 388,940.88	$ 388,940.88	$ 421,490.12	$ 32,549.24	To AFH
13-42-0042-2400	EXEMPT COMPUTER AID	$ 2,863.10	$ 2,863.10	$ 2,863.00	$ 2,863.10	$ 2,863.10	$ 2,863.00	$ -	To AFH
13-42-0042-2500	STATE PERSONAL PROPERTY	$ 676.29	$ 676.00	$ 12,603.00	$ 12,603.47	$ 12,603.47	$ 12,603.47	$ 0.47	To AFH
	TID #7 REVENUES TOTAL	**$ 516,381.30**	**$ 460,867.29**	**$ 406,906.88**	**$ 404,462.78**	**$ 404,462.78**	**$ 436,956.59**	**$ 30,049.71**	
	TID #7 EXPENDITURES								
13-50-0056-0100	ADMINISTRATION-Salaries	$ 6,029.96	$ 6,581.95	$ 6,825.00	$ 300,530.53	$ 213,409.00	$ -	$ (6,825.00)	
13-50-0056-5000	PLANNING ENG LEGAL EXP	$ 9,330.00	$ 760.00	$ 150.00	$ 150.00	$ 150.00	$ -	$ (150.00)	No fee 2026.
13-50-0059-0100	2012 ADVANCE REFUND BOND	$ 240,000.00	$ -	$ -	$ -	$ -	$ -	$ -	Debt Paid
13-50-0059-0150	INT. 2012 ADVANCE REFUND BO	$ 3,600.00	$ -	$ -	$ -	$ -	$ -	$ -	Debt Paid
13-50-0059-1600	STATE AID TO FUND 9 AHF	$ -	$ -	$ -	$ -	$ -	$ 15,466.47		To AFH
13-50-0059-1700	INCMNT TO FUND 9 AHF	$ -	$ -	$ -	$ -	$ -	$ 421,490.12		To AFH
13-50-0059-2306	TRANS OUT TO TIF 6	$ 252,259.81	$ 445,853.01	$ 398,370.00	$ -	$ -	$ -	$ (398,370.00)	
13-51-5190-6500	SS / MEDICARE EMPLOYER	$ 457.78	$ 502.57	$ 523.00	$ 594.57	$ 1,906.00	$ -	$ (523.00)	EE Benefits
13-51-5190-7000	WI RETIREMENT EMPLOYER	$ 411.85	$ 455.00	$ 475.00	$ 546.04	$ 1,755.00	$ -	$ (475.00)	EE Benefits
13-51-5190-7500	HEALTH INSURANCE EMPLOYER	$ 593.73	$ 484.44	$ 560.00	$ 953.13	$ 3,470.00	$ -	$ (560.00)	EE Benefits
13-51-5190-8000	DENTAL INSURANCE EMPLOYER	$ 62.49	$ -	$ -	$ -	$ -	$ -	$ -	EE Benefits
13-51-5190-8500	LIFE INSURANCE EMPLOYER	$ 2.33	$ 3.97	$ 4.00	$ 4.19	$ 15.00	$ -	$ (4.00)	EE Benefits
13-61-0061-0200	RIVERWALK & AMENITIES	$ -	$ -	$ -	$ -	$ -	$ -	$ -	Exp Per Clos
13-61-0061-0600	PIERS ON ROCK RIVER	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
13-61-0061-0900	STREET SCAPING	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
	TID #7 EXPENDITURES TOTAL	**$ 512,747.95**	**$ 454,640.94**	**$ 406,907.00**	**$ 302,778.46**	**$ 220,705.00**	**$ 436,956.59**	**$ (406,907.00)**	
NET (REVENUES-EXPENDITURES):		**$ 3,633**	**$ 6,226**	**$ (0)**	**$ 101,684**	**$ 183,758**	**$ -**		

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

City of Fort Atkinson
2026 Operating Budget
TID #9 Fund - Revenues & Expenditures

ACCOUNT NUMBER	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 YTD 08/31/2025	2025 ESTIMATE	2026 PROPOSED	VARIANCE 2026-2025	COMMENTS
	TID #9 REVENUES								
23-40-0048-1100	MONTHLY INTEREST	$ -	$ -	$ 2,500.00	$ 63,857.83	$ 80,000.00	$ 3,000.00	$ 500.00	
23-40-0048-2000	CAPITALIZED INTEREST 2024B	$ -	$ -	$ 175,000.00	$ -	$ -	$ 175,000.00	$ -	NAN Cap Int.
23-40-0049-1100	DEBT ISSUED 2024	$ -	$ 3,500,000	$ -	$ -	$ -	$ -	$ -	
23-40-0049-2300	TAX INCREMENT	$ -	$ -	$ 21,962.28	$ 21,962.28	$ 21,962.28	$ 69,258.01	$ 47,295.73	
23-42-0042-2400	EXEMPT COMPUTER AID	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
23-42-0042-2500	STATE PERSONAL PROPERTY	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
23-48-0048-6000	SALE OF CITY PROPERTY	$ -	$ -	$ -	$ 194,803.00	$ 373,372.00	$ 200,000.00	$ 200,000.00	
	TID #9 REVENUES TOTAL	**$ -**	**$ 3,500,000.00**	**$ 199,462.28**	**$ 280,623.11**	**$ 475,334.28**	**$ 447,258.01**	**$ 247,795.73**	
	TID #9 EXPENDITURES								
23-50-0056-0100	ADMINISTRATION-Salaries	$ 6,029.96	$ 6,581.95	$ 6,825.00	$ 8,176.42	$ 38,209.00	$ 19,191.00	$ 12,366.00	EE Allocation
23-50-0056-5000	PLANNING ENG LEGAL EXP	$ 1,000.00	$ 150.00	$ 150.00	$ 28,806.48	$ 1,644.30	$ 35,000.00	$ 34,850.00	Eng Assistance
23-50-0056-6000	BANKER ROAD - DESIGN	$ -	$ 139,863.65	$ 52,760.00	$ 203,355.42	$ 300,000.00	$ 237,500.00	$ 184,740.00	KL Engineering
23-50-0056-7000	BANKER ROAD - CONSTRUCTION	$ -	$ -	$ -	$ 2,928,052.93	$ 3,805,000.00	$ -	$ -	
23-50-0059-0100	2024 NAN - BANKER ROAD	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
23-50-0059-0150	INT. 2024 NAN - BANKER ROAD	$ -	$ 72,917.00	$ 175,000.00	$ 174,999.23	$ 175,000.00	$ 175,000.00	$ -	
23-50-0059-3000	DEBT ISSUANCE COSTS	$ -	$ 39,800.00	$ -	$ -	$ -	$ -	$ -	
23-50-0064-7100	DEVELOPER AGREEMENT	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
23-51-5190-6500	SS / MEDICARE EMPLOYER	$ 457.78	$ 502.57	$ 523.00	$ 315.32	$ 510.00	$ 1,900.00	$ 1,377.00	EE Benefits
23-51-5190-7000	WI RETIREMENT EMPLOYER	$ 411.85	$ 455.00	$ 475.00	$ 288.35	$ 465.00	$ 1,800.00	$ 1,325.00	EE Benefits
23-51-5190-7500	HEALTH INSURANCE EMPLOYER	$ 593.73	$ 484.44	$ 560.00	$ 370.40	$ 556.00	$ 3,500.00	$ 2,940.00	EE Benefits
23-51-5190-8000	DENTAL INSURANCE EMPLOYER	$ 62.49	$ -	$ -	$ -	$ -	$ -	$ -	EE Benefits
23-51-5190-8500	LIFE INSURANCE EMPLOYER	$ 2.33	$ 3.97	$ 4.00	$ 1.91	$ 4.00	$ 10.00	$ 6.00	EE Benefits
	TID #9 EXPENDITURES TOTAL	**$ 8,558.14**	**$ 260,758.58**	**$ 236,297.00**	**$ 6,272,419.39**	**$ 4,621,388.30**	**$ 573,901.00**	**$ 237,604.00**	
NET (REVENUES-EXPENDITURES):		**$ (8,558)**	**$ 3,239,241**	**$ (36,835)**	**$ (5,991,796)**	**$ (4,146,054)**	**$ (126,643)**		

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

City of Fort Atkinson
2026 Operating Budget
TID #10 Fund - Revenues & Expenditures

BUDGET LINE ITEM ACCOUNT NUMBER	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 YTD 08/31/2025	2025 ESTIMATE	2026 PROPOSED	VARIANCE 2026-2025	COMMENTS
	TID #10 REVENUES								
24-40-0048-1100	MONTHLY INTEREST	$ -	$ -	$ 1,500.00	$ 196.60	$ -	$ 1,500.00	$ -	
24-40-0048-2000	CAPITALIZED INTEREST	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
24-40-0049-2300	TAX INCREMENT	$ -	$ -	$ 38,339.02	$ 38,339.02	$ 38,339.02	$ 113,558.21	$ 75,219.19	Revenue 2025
24-42-0042-2400	EXEMPT COMPUTER AID	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
24-42-0042-2500	STATE PERSONAL PROPERTY	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
	TID #10 REVENUES TOTAL	**$ -**	**$ -**	**$ 39,839.02**	**$ 38,535.62**	**$ 38,339.02**	**$ 115,058.21**	**$ 75,219.19**	
	TID #10 EXPENDITURES								
24-50-0056-0100	ADMINISTRATION-Salaries	$ 6,029.96	$ 6,581.95	$ 6,825.00	$ 4,194.92	$ 7,100.00	$ 19,191.00	$ 12,366.00	EE Allocation
24-50-0056-5000	PLANNING ENG LEGAL EXP	$ 1,000.00	$ 150.00	$ 150.00	$ 150.00	$ 150.00	$ 50,000.00	$ 49,850.00	Eng Assistance
24-50-0064-7100	DEVELOPER AGREEMENT-SCHUMAC	$ -	$ -	$ -	$ -	$ -	$ 8,500.00	$ 8,500.00	Schumacher DA
24-51-5190-6500	SS / MEDICARE EMPLOYER	$ 457.78	$ 502.57	$ 523.00	$ 315.32	$ 512.00	$ 1,900.00	$ 1,377.00	EE Benefits
24-51-5190-7000	WI RETIREMENT EMPLOYER	$ 411.85	$ 455.00	$ 475.00	$ 288.35	$ 470.00	$ 1,800.00	$ 1,325.00	EE Benefits
24-51-5190-7500	HEALTH INSURANCE EMPLOYER	$ 593.73	$ 484.44	$ 560.00	$ 370.40	$ 560.00	$ 3,500.00	$ 2,940.00	EE Benefits
24-51-5190-8000	DENTAL INSURANCE EMPLOYER	$ 62.49	$ -	$ -	$ -	$ -	$ -	$ -	EE Benefits
24-51-5190-8500	LIFE INSURANCE EMPLOYER	$ 2.33	$ 3.97	$ 4.00	$ 1.91	$ 4.00	$ 9.00	$ 5.00	EE Benefits
	TID #10 EXPENDITURES TOTAL	**$ 8,558.14**	**$ 8,177.93**	**$ 8,537.00**	**$ 5,320.90**	**$ 8,796.00**	**$ 84,900.00**	**$ 76,363.00**	
NET (REVENUES-EXPENDITURES):		**$ (8,558)**	**$ (8,178)**	**$ 31,302**	**$ 33,215**	**$ 29,543**	**$ 30,158**		

SECTION Q
DWIGHT FOSTER PUBLIC LIBRARY FUND
(FUND 15)

Section Q – Dwight Foster Library Fund (Fund 15)

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 4.41 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 11 citizens. Nine trustees are appointed by the City Manager and approved by City Council, and two trustees are appointed by the Jefferson County Administrator and approved by the County Board. The Dwight Foster Public Library is open six days a week to enable as many community members as possible to access the library's 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 ever-changing collections with the goals of providing information and entertainment for everyone in the 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 three service desks as needed.

The Dwight Foster Public Library staff are seen in front of the library in the summer of 2025.

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. Libby 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 new puzzle checkout program has been popular at the library this year.

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 the 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.

Finally, the library serves the community by providing a welcoming, multipurpose space. The library building includes a play area for kids, a quiet reference room, areas where community members can gather, and rooms that community members can reserve.

2025 Accomplishments

The Dwight Foster Public Library continued serving the community to the best of the staff's abilities in 2025.

The library continued to navigate staffing changes in 2025. Carlee Hein assumed the full-time Interlibrary Loan and Marketing position in March 2025, and the library hired a new cataloger in the fall. Library staff have willingly embraced change, covered desk shifts and responsibilities, and steadfastly maintained services and programs during these times of transition.

Library staff coordinated a wide variety of programs and events in 2025 to provide information, education, entertainment, and connection for the community. The library welcomed authors Geo Rutherford and Nickolas Butler and poet Nick Gulig to lead fun and informative programs about their creative works and processes. The library partnered with the School District of Fort Atkinson to host a 4K Art Gala that drew in 220 attendees and featured original art created by 4K students, a red carpet, a balloon arch, a craft, and storytelling performances by 4K teachers. In April, the Dwight Foster Public Library hosted Jefferson County's Library Memory Project Family Day which invited individuals with memory loss and their families to a free outing at the library that featured activities such as bingo, therapy dogs, art projects, and a performance by an Elvis impersonator. In the fall, the library will utilize an adult programming grant from Bridges Library System to offer an antiques appraisal program.

The library has implemented many technological improvements and upgrades in 2025. The library applied for and received a Bridges Library System innovation grant to purchase two Meeting OWL 3s for use by staff and members of the public in the library's meeting rooms. The Meeting OWL 3s complement the four new laptops that the library acquired this year. In July 2025, the library enabled the "Reserve a Room" feature on the library's website calendar, allowing members of the public to book their own meeting rooms if they feel comfortable doing so. Library staff designed and launched new email circulation notices that include color photographs of the library and checked out materials. At the library system level, the Bridges Library System and member libraries will release the Vega Discover catalog in the fall with the goal of improving patrons' experience by connecting the records of different formats for a single title.

Looking at the library's facility, staff intend to update the stained furniture in the teen room and replace the main server as planned capital improvement projects. 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 high quality customer service for each patron that walks through the door. Library staff always work to build and maintain relevant, exciting, and user-friendly collections for the community.

STAFF FROM THE DWIGHT FOSTER PUBLIC LIBRARY ACCEPT A PROCLAMATION FROM DAVIN LESCOHIER EARLIER IN 2025.

2026 Goals

Looking ahead to 2026, the Dwight Foster Public Library's goals include the following:

- Staff: The library plans to invest in the advancement of library staff by offering staff training days and encouraging staff to attend meetings, trainings, and conferences.
- Collections: The library recognizes that a well-rounded and engaging collection is a core service. Responding to demands demonstrated through circulation statistics, the library will maintain spending on print materials, slightly increase spending on Library of Things collections, and decrease spending on audiovisual materials.
- E-content: In 2026, the Dwight Foster Public Library plans to offer digital content to patrons in a budget-conscious manner. Libraries throughout Bridges Library System will contribute additional funding to OverDrive Advantage after dropping the expensive and unpredictable Hoopla platform in late 2025.

- 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 Little Rainbows Play Place in Fort Atkinson, 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 passes for Wisconsin State Parks that staff can give away to patrons as part of the DNR's "Check out Wisconsin State Parks at your Library" initiative.
- 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.
- CIP Projects: The library's biggest CIP project in 2026 will be to replace the library's automatic materials handling machine in the book drop room. The current book drop sorter was installed in 2010 and has now reached the end of its functional life. A fully functioning automatic materials handling machine checks in and sorts library materials efficiently and accurately, allowing staff to focus on customer service and other tasks that humans can perform better than machines.
- Planning: Throughout 2026, library staff and the Library Board will work on developing a 2027-2029 strategic plan for the library to guide future projects and decisions.

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 the library and the community.

2026 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	REPLACE PHONE SYSTEM	$ 5,000.00	Replace staff phones throughout the library. The current system was installed in 2010.
LIBRARY	SORTING MACHINE REPLACEMENT	$ 150,000.00	Replacement of sorting machine for checkin/sorting of library materials.

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 2023 actual column falls off the budget document, the "County Library Expenditures" section will be eliminated.

City of Fort Atkinson
2026 Operating Budget
Dwight Foster Public Library Fund Revenue Detail

BUDGET LINE ITEM ACCOUNT NO	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 YTD 08/31/2025	2025 ESTIMATE	2026 PROPOSED	VARIANCE 2026-2025	COMMENTS
	LIBRARY REVENUES								
15-41-0041-1100	GENERAL PROPERTY TAXES	$ 616,511.00	$ 616,000.00	$ 624,000.00	$ 624,000.00	$ 624,000.00	$ 637,000.00	$ 13,000	
15-44-0044-6000	ADJACENT COUNTY FUNDING	$ 13,401.00	$ 17,991.06	$ 19,344.73	$ 19,344.56	$ 19,344.56	$ 24,632.00	$ 5,287	
15-44-0044-6005	ADJ COUNTY ARPA GRANT	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
15-44-0044-6100	COPY, SCAN, FAX, PRINT	$ 6,920.69	$ 8,564.38	$ 7,000.00	$ 5,051.41	$ 7,000.00	$ 7,000.00	$ -	
15-44-0044-6110	FINES	$ 1,655.25	$ 1,142.65	$ 1,200.00	$ 1,185.75	$ 1,200.00	$ 1,200.00	$ -	
15-44-0044-6120	JEFFERSON COUNTY AID	$ 277,220.00	$ 283,446.00	$ 298,147.00	$ 298,147.00	$ 298,147.00	$ 305,504.00	$ 7,357	
15-44-0044-6135	TRUST CONTRIB-CIP PROJECTS	$ 16,500.00	$ 16,254.95	$ 30,000.00	$ -	$ 101,350.00	$ 160,000.00	$ 130,000	
15-47-0047-1100	DONATIONS / GRANTS	$ 37,895.71	$ 20,472.81	$ 10,325.65	$ 24,175.93	$ 25,000.00	$ 8,700.00	$ (1,626)	
15-48-0048-1200	INSURANCE RECOVERIES	$ -	$ 6,619.01	$ -	$ -	$ -	$ -	$ -	
15-49-0049-9999	FUND BALANCE APPLIED	$ -	$ -	$ 32,058.00	$ -	$ 19,500.00	$ 21,114.00	$ (10,944)	
	LIBRARY REVENUES TOTAL	**$ 970,104**	**$ 970,491**	**$ 1,022,075**	**$ 971,905**	**$ 1,095,542**	**$ 1,165,150**	**$ 143,075**	

City of Fort Atkinson
2026 Operating Budget
Dwight Foster Public Library Fund Expenditure Detail

ACCOUNT NUMBER	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 YTD 08/31/2025	2025 ESTIMATE	2026 PROPOSED	VARIANCE 2026-2025	COMMENTS
				COUNTY LIBRARY EXPENDITURES					
15-55-5510-0100	CO LIB-Salaries F-Time	$ 59,189.28	$ -	$ -	$ -	$ -	$ -	$ -	No Longer
15-55-5510-0200	CO LIB-Salaries P-Time	$ 57,812.05	$ -	$ -	$ -	$ -	$ -	$ -	using
15-55-5510-0300	CO LIB-Janitor	$ 11,850.00	$ -	$ -	$ -	$ -	$ -	$ -	County
15-55-5510-0600	CO LIB-Supplies	$ 10,397.03	$ -	$ -	$ -	$ -	$ -	$ -	Accounts
15-55-5510-1200	CO LIB-Maint. & Repairs	$ 8,557.34	$ -	$ -	$ -	$ -	$ -	$ -	See Below
15-55-5510-1300	CO LIB-Books	$ 59,612.65	$ -	$ -	$ -	$ -	$ -	$ -	
15-55-5510-1400	CO LIB-Other	$ 772.30	$ -	$ -	$ -	$ -	$ -	$ -	
15-55-5510-1500	CO LIB-Periodicals	$ 4,850.64	$ -	$ -	$ -	$ -	$ -	$ -	
15-55-5510-1600	CO LIB-A.V.	$ 28,924.80	$ -	$ -	$ -	$ -	$ -	$ -	
15-55-5510-1700	CO LIB-Summer Reading Program	$ 3,685.35	$ -	$ -	$ -	$ -	$ -	$ -	
15-55-5510-1800	CO LIB-Continuing Ed & Travel	$ 2,294.68	$ -	$ -	$ -	$ -	$ -	$ -	
15-55-5510-1900	CO LIB-Information Sourc/Serv	$ 48,692.87	$ -	$ -	$ -	$ -	$ -	$ -	
15-55-5510-2000	CO LIB-Programming	$ 8,941.71	$ -	$ -	$ -	$ -	$ -	$ -	
15-55-5510-2500	CO LIB-Benefits	$ 15,616.52	$ -	$ -	$ -	$ -	$ -	$ -	
COUNTY LIBRARY EXPENDITURES - TOTAL		**$ 321,197**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	

SECTION Q - DWIGHT FOSTER PUBLIC LIBRARY (FUND 15)

City of Fort Atkinson
2026 Operating Budget
Dwight Foster Public Library Fund Expenditure Detail

BUDGET LINE ITEM		2023	2024	2025	2025 YTD	2025	2026	VARIANCE	COMMENTS
ACCOUNT NUMBER	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	08/31/2025	ESTIMATE	PROPOSED	2026-2025	
	(FORMERLY CITY) LIBRARY EXPENDITURES								
15-55-5511-0100	LIBRARY-Salaries F-Time	$ 279,684.69	$ 327,193.95	$ 360,000.00	$ 228,570.94	$ 350,000.00	$ 367,000.00	$ 7,000	
15-55-5511-0200	LIBRARY-Salaries P-Time	$ 63,897.84	$ 132,591.58	$ 130,000.00	$ 85,077.34	$ 128,000.00	$ 134,000.00	$ 4,000	
15-55-5511-0300	LIBRARY-Salaries Janitor	$ 8,713.17	$ 24,793.11	$ 23,000.00	$ 13,714.43	$ 23,000.00	$ 23,000.00	$ -	
15-55-5511-0600	LIBRARY-Supplies	$ 10,113.30	$ 20,849.61	$ 20,175.65	$ 15,264.24	$ 22,000.00	$ 20,000.00	$ (176)	
15-55-5511-0700	LIBRARY-Postage	$ 5,541.80	$ 1,247.72	$ 800.00	$ 1,018.16	$ 1,400.00	$ 1,400.00	$ 600	
15-55-5511-0800	LIBRARY-Insurance	$ 6,638.00	$ 6,319.00	$ 6,500.00	$ 7,028.74	$ 7,028.74	$ 7,000.00	$ 500	
15-55-5511-0900	LIBRARY-Telephone	$ 399.57	$ 228.23	$ 400.00	$ 577.31	$ 1,250.00	$ 3,000.00	$ 2,600	
15-55-5511-1000	LIBRARY-Electricity and Water	$ 36,684.52	$ 37,918.17	$ 39,000.00	$ 23,588.76	$ 39,000.00	$ 39,000.00	$ -	
15-55-5511-1100	LIBRARY-Natural Gas	$ 9,332.46	$ 5,818.46	$ 14,000.00	$ 4,965.26	$ 12,000.00	$ 14,000.00	$ -	
15-55-5511-1200	LIBRARY-Maint. & Repairs	$ 14,534.55	$ 44,119.84	$ 26,000.00	$ 22,755.82	$ 31,000.00	$ 34,500.00	$ 8,500	
15-55-5511-1300	LIBRARY-Books	$ 4,591.24	$ 62,560.77	$ 66,700.00	$ 39,106.62	$ 66,700.00	$ 66,700.00	$ -	
15-55-5511-1400	LIBRARY-Other	$ -	$ 539.51	$ 800.00	$ 461.32	$ 800.00	$ 1,000.00	$ 200	
15-55-5511-1500	LIBRARY-Periodicals	$ 828.76	$ 4,390.65	$ 4,800.00	$ 1,651.19	$ 4,800.00	$ 4,800.00	$ -	
15-55-5511-1600	LIBRARY-A.V.	$ 347.53	$ 29,802.41	$ 26,000.00	$ 13,473.57	$ 26,000.00	$ 17,500.00	$ (8,500)	
15-55-5511-1700	LIBRARY-Summer Reading Program	$ 483.14	$ 4,523.44	$ 5,900.00	$ 5,310.03	$ 6,275.00	$ 3,750.00	$ (2,150)	
15-55-5511-1800	LIBRARY-Continuing Ed & Travel	$ -	$ 2,071.94	$ 2,000.00	$ 1,457.55	$ 2,000.00	$ 2,000.00	$ -	
15-55-5511-1900	LIBRARY-Information Sourc/Serv	$ 5,396.74	$ 53,142.24	$ 54,000.00	$ 50,404.11	$ 64,000.00	$ 58,500.00	$ 4,500	
15-55-5511-2000	LIBRARY-Programming	$ -	$ 6,395.43	$ 8,000.00	$ 6,722.50	$ 10,000.00	$ 8,000.00	$ -	
15-55-5511-2500	LIBRARY-Benefits	$ 140,308.69	$ 167,242.38	$ 204,000.00	$ 121,379.50	$ 198,000.00	$ 200,000.00	$ (4,000)	
	LIBRARY EXPENDITURES - TOTAL	**$ 587,496**	**$ 931,748**	**$ 992,076**	**$ 642,527**	**$ 993,254**	**$ 1,005,150**	**$ 13,074**	

SECTION Q - DWIGHT FOSTER PUBLIC LIBRARY (FUND 15)

City of Fort Atkinson
2026 Operating Budget
Dwight Foster Public Library Fund Expenditure Detail

BUDGET LINE ITEM ACCOUNT NUMBER	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 YTD 08/31/2025	2025 ESTIMATE	2026 PROPOSED	VARIANCE 2026-2025	COMMENTS
	(FORMERLY CITY) CAPITAL IMPROVEMENTS EXPENDITURES								
15-60-0065-1000	CIP SECURITY CAMERAS	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
15-60-0065-1100	CIP FURNITURE REPLACEMENT	$ 4,984.00	$ -	$ 6,000.00	$ -	$ 11,300.00	$ -	$ (6,000)	
15-60-0065-1101	CIP BRICK REPAIR	$ -	$ 2,853.70	$ 5,500.00	$ -	$ -	$ -	$ (5,500)	
15-60-0065-1102	CIP HVAC CONTROLS	$ 11,422.00	$ -	$ -	$ -	$ 87,550.00	$ -	$ -	AC 2025
15-60-0065-1103	CIP COMPUTERS	$ 9,760.09	$ 4,222.25	$ 5,000.00	$ 2,423.32	$ 2,500.00	$ 5,000.00	$ -	
15-60-0065-1104	CIP CARPET/FLOORING	$ -	$ 9,179.00	$ 12,000.00	$ -	$ -	$ -	$ (12,000)	
15-60-0065-1105	CIP SERVER REPLACEMENT	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
15-60-0065-1106	CIP SORTING MACHINE REPLACE	$ -	$ -	$ -	$ -	$ -	$ 150,000.00	$ 150,000	
15-60-0065-1107	CIP PHONE SYSTEM	$ -	$ -	$ -	$ -	$ -	$ 5,000.00	$ 5,000	
	CAPITAL LIBRARY EXPENDITURES - TOTAL	**$ 26,166**	**$ 16,255**	**$ 28,500**	**$ 2,423**	**$ 101,350**	**$ 160,000**	**$ 131,500**	
TOTAL LIBRARY EXPENDITURES		**$ 934,859**	**$ 948,003**	**$ 1,020,576**	**$ 644,951**	**$ 1,094,604**	**$ 1,165,150**	**$ 144,574**	
NET (REVENUES-EXPENDITURES):		**$ 35,244**	**$ 22,487**	**$ 1,500**	**$ 326,954**	**$ 938**	**$ -**		

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 2026 CIP and funding sources can be found on the following pages. The 2027-2031 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, tax increment financing, municipal capital lease financing, government loans, trust funds, 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 2026 CIP Budget and Funding Sources are included on the following pages:

1. **2026 CIP Budget – Expenditure Detail**

This document outlines the projects requested to be funded in 2026 through the CIP by all of the City's Departments. The total request in 2026 was for $6,034,243. A couple items were pushed to a future CIP, and staff is recommending that the projects included in the table below are funded through this process. The expenditure detail document outlines the sources of funding for these projects, including the tax levy, the 2026-2027 borrowing, the Transportation Fund, and Other.

2. **2026 CIP Budget – Other Funding Sources Table**

Many of the projects and purchases in the 2026 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 TID 9 funds, CARES Act funding; Library Trust, Museum Trust, Water Utility, Wastewater Utility, and Stormwater Utility.

SECTION R - 2026 CAPITAL IMPROVEMENTS PROJECT BUDGET

City of Fort Atkinson
2026 Capital Improvements Projects Budget
Expenditure Detail

PROJECT LINE ITEM: DEPARTMENT	PROJECT LINE ITEM: PROJECT	2026 REQUEST	2026 PROPOSED LEVY FUNDED	2026-2027 BORROWING	2026 PROPOSED TRANSPORT FUNDING	OTHER FUNDING SOURCE (SEE TABLE)	PUSHED TO FUTURE CIP	PROJECT DESCRIPTION
2026 CAPITAL IMPROVEMENTS PROJECT BUDGET								
AIRPORT	AIRPORT MASTER PLAN	$ 5,000.00	$ -	$ -	$ -	$ 5,000.00	$ -	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	NAVAIDS/BEACON PROJECT	$ 10,000.00	$ -	$ -	$ -	$ 10,000.00	$ -	Navigation Aids and rotating beacon elements to be replaced and updated in 2025 and 2026. To be paid for through CARES Act funds.
AIRPORT	RUNWAY/TAXIWAY LIGHTING	$ 28,000.00	$ -	$ -	$ -	$ 28,000.00	$ -	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	BARN ROOF REPAIR	$ 30,000.00	$ -	$ -	$ -	$ 30,000.00	$ -	The barn roof on the airport grounds has a hole in the roof. Unclear on CARES act funding possibility.
ALL - GENERAL FUND	COMPUTER/SERVER REPLACEMENT	$ 26,900.00	$ 26,900.00	$ -	$ -	$ -	$ -	Annual computer and server replacement for all General Fund Departments. Utilities self-fund computer and server replacements.
AQUATIC CENTER	CONCESSION BUILDING ENHANCEMENTS	$ 10,500.00	$ 10,500.00				$ -	Remove grease trap and upgrade plumbing, add ventilation (exhaust fan and door vents), and electrical upgrades as budget allows. (This is priority)
AQUATIC CENTER	IT UPDATES, NETWORK, POS SYSTEM, SECURITY, PA SYSTEM	$ 11,000.00	$ 11,000.00	$ -			$ -	Internet access was added to the Aquatic Center in 2025 to accept credit card payments. Additional improvements are needed, including replacing a failing video security system.
CITY MANAGER	STRATEGIC PLANNING	$ 50,000.00	$ 50,000.00	$ -	$ -	$ -	$ -	Hire a consultant to engage the City Council, municipal staff and the public in a strategic planning process to set mission, vision and values for future.
CITY MANAGER	REBRANDING PROJECT	$ 75,000.00	$ -	$ -	$ -	$ -	$ 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.
CLERK/TREASURER	ELECTION UPGRADES	$ 25,000.00	$ 25,000.00	$ -	$ -	$ -	$ -	New DS200, Badger Book Server, Gym mats, security features
ELECTRICAL	MAIN ST CORRIDOR STREET LIGHTS	$ 9,500.00	$ -	$ -	$ -	$ -	$ 9,500.00	Replacing aging High Pressure Sodium cobra head fixtures with LED cobra head fixtures
ELECTRICAL	MCCAIN TRAFFIC CONTROLLERS	$ 10,000.00	$ -	$ -	$ -	$ -	$ 10,000.00	Update older traffic signal controllers
ELECTRICAL	BUCKET TRUCK	$ 170,000.00	$ -	$ 170,000.00	$ -	$ -	$ -	Replace 1998 bucket truck
FIRE DEPARTMENT	BATTALION VEHICLE-F350 TRUCK, TOPPER	$ 128,000.00	$ -	$ 128,000.00	$ -	$ -	$ -	Replacement of 11 year old command vehicle. F350 truck, topper, slide out gear trays, radios, graphics
FIRE DEPARTMENT	AMBULANCE AND EQUIPMENT	$ 508,343.00	$ -	$ 508,343.00	$ -	$ -	$ -	Replacement of 22 year old ambulance 8157, patient cot, EKC monitor and radios.

SECTION R - 2026 CAPITAL IMPROVEMENTS PROJECT BUDGET

City of Fort Atkinson
2026 Capital Improvements Projects Budget
Expenditure Detail

PROJECT LINE ITEM: DEPARTMENT	PROJECT LINE ITEM: PROJECT	2026 REQUEST	2026 PROPOSED LEVY FUNDED	2026-2027 BORROWING	2026 PROPOSED TRANSPORT FUNDING	OTHER FUNDING SOURCE (SEE TABLE)	PUSHED TO FUTURE CIP	PROJECT DESCRIPTION
		2026 CAPITAL IMPROVEMENTS PROJECT BUDGET						
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	REPLACE PHONE SYSTEM	$ 5,000.00	$ -	$ -	$ -	$ 5,000.00	$ -	Replace staff phones throughout the library. The current system was installed in 2010.
LIBRARY	SORTING MACHINE REPLACEMENT	$ 150,000.00	$ -	$ -	$ -	$ 150,000.00	$ -	Replacement of sorting machine for checkin/sorting of library materials.
MUNICIPAL BUILDING	SECURITY DOOR ACCESS	$ 15,000.00	$ 15,000.00				$ -	Door control at 5 doors provided by new key FOB system for security. Using same system as the new Parks and Public Works building.
MUNICIPAL BUILDING	EXTERIOR RAMP REPAIRS	$ 22,000.00	$ -	$ 22,000.00	$ -	$ -	$ -	Repair existing ramps, stairs, and railings at the entrance areas to be ADA-compliant. Address buckling and uneven pavers to eliminate the current trip hazards. This is included on page 63 of the Municipal Facilities Assessment, 2022 and noted for Election ADA Compliance.
MUSEUM	NEW ROOF	$ 200,000.00	$ -	$ -	$ -	$ 200,000.00	$ -	Insurance claim for 2025, under review with Insurance / obtaining quotes.
PARKS	FORD F450 FLATBED TRUCK W/DUMP BODY	$ 70,000.00	$ 70,000.00	$ -	$ -	$ -	$ -	Retiring a 1999 flat bed (30 years old). Valuable vehicle for hauling. 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).
PARKS	REPLACE -TENNIS COURTS Resurfacing Courts 5-8	$ 26,000.00	$ -	$ -	$ -	$ -	$ 26,000.00	5-Year Maintenenace schedule to fill cracks, level courts, and apply color coating on courts 5-8 at Rock River Park. Includes painting of tennis and pickle ball court lines. Seek donor to assist with funding.
POLICE DEPARTMENT	SQUAD/BODY CAMERAS	$ 26,000.00	$ 26,000.00	$ -	$ -	$ -	$ -	One unit per marked squad (7 marked squads, 12 Body Cams) 2032 est.
POLICE DEPARTMENT	EMERGENCY BACK-UP GENERATOR	$ 84,000.00	$ -	$ 84,000.00	$ -	$ -	$ -	Replace emergency generator.
POLICE DEPARTMENT	SQUAD CARS	$ 72,000.00	$ -	$ 72,000.00	$ -	$ -	$ -	2 squad replacements per year + changeover costs (1 squad in 2026, 2027, 2029)
POLICE DEPARTMENT	HVAC/BOILER SYSTEM	$ 90,000.00	$ -	$ 90,000.00	$ -	$ -	$ -	Replace boilder system for building.
PUBLIC WORKS - OPERATIONS	SINGLE AXLE W/WING PLOW AND SALTER	$ 230,000.00	$ -	$ 230,000.00	$ -	$ -	$ -	Replace 23 year old Single Axle Plow Truck w/ Wing (Fleet 12)
PUBLIC WORKS - OPERATIONS	VOLVO 130E WHEELED EXCAVATOR W/GRAPPLE ATTACHMENT	$ 235,000.00	$ -	$ 235,000.00	$ -	$ -	$ -	Replace 19 Y.O. CaseTractor Backhoe (Fleet 39)/ Sell Fleet 9 Prentice & Fleet 5 Tandem Axle (Offset Value Approx. $20,000.00)

City of Fort Atkinson
2026 Capital Improvements Projects Budget
Expenditure Detail

PROJECT LINE ITEM		2026 REQUEST	2026 PROPOSED LEVY FUNDED	2026-2027 BORROWING	2026 PROPOSED TRANSPORT FUNDING	OTHER FUNDING SOURCE (SEE TABLE)	PUSHED TO FUTURE CIP	PROJECT DESCRIPTION
DEPARTMENT	PROJECT							
2026 CAPITAL IMPROVEMENTS PROJECT BUDGET								
PUBLIC WORKS STREETS AND SIDEWALK	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.
PUBLIC WORKS STREETS AND SIDEWALK	JANESVILLE AVENUE CORRIDOR PLAN - RESTRIPING DESIGN	$ 24,600.00			$ 24,600.00			As part of the Janesville Avenue corridor plan implementation, the City will commission design work to restripe Janesville Avenue from 4 lanes to 2 lanes with a center turn lane
PUBLIC WORKS STREETS AND SIDEWALK	BANKER ROAD RELOCATION DESIGN WORK	$ 237,500.00	$ -	$ -	$ -	$ 237,500.00	$ -	Design to occur in 2025-2026, construction 2027, 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.
PUBLIC WORKS STREETS AND SIDEWALK	ANNUAL WATER MAIN REPLACEMENT STREET PORTION (SOUTH MAIN STREET)	$ 775,000.00	$ -	$ -	$ 775,000.00	$ -	$ -	South Main Street road diet and bike/pedestrian path project (only road work in 2026). Supplemented by DOT TAP Grant of $880,000. $775,000 reflects City's portion of remaining roadway costs.
SENIOR CENTER	AC UNIT REPLACEMENT	$ 12,000.00	$ 12,000.00	$ -	$ -		$ -	Replacement recommend due to the age of both units. The center has two AC zones, both units are 30+ years old.
STORMWATER	COLLECTION SYSTEM REPAIRS AND LINING	$ 40,000.00	$ -	$ -	$ -	$ 40,000.00	$ -	General building for annual sinkholes and breaks that require fixing. Varies substantantially.
STORMWATER	S. MAIN STREET (ROCKWELL TO HACKBARTH) ROAD DIET AND PEDESTRIAN PATH-CONSTRUCTION AND OVERSIGHT	$ 190,000.00	$ -	$ -	$ -	$ 190,000.00	$ -	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 asscoiated with road narrowing and fixing some existing drainage issues.
STORMWATER	ANNUAL COLLECTION SYSTEM IMPROVEMENT	$ 115,000.00	$ -	$ -	$ -	$ 115,000.00	$ -	The stormwater utility portion of the 2026 Supports stormwater infrastructure improvements.
WASTEWATER	RIVERSIDE DR DESIGN	$ 5,000.00	$ -	$ -	$ -	$ 5,000.00	$ -	Placeholder for sanitary work. This assumes replacement of all sanitary but the conditions likely allow lining and rehabilitation at a MUCH lower cost. TBD

City of Fort Atkinson
2026 Capital Improvements Projects Budget
Expenditure Detail

PROJECT LINE ITEM		2026 REQUEST	2026 PROPOSED LEVY FUNDED	2026-2027 BORROWING	2026 PROPOSED TRANSPORT FUNDING	OTHER FUNDING SOURCE (SEE TABLE)	PUSHED TO FUTURE CIP	PROJECT DESCRIPTION
DEPARTMENT	PROJECT							
2026 CAPITAL IMPROVEMENTS PROJECT BUDGET								
WASTEWATER	RE-ESTABLISH OUTFALL TRAIL TELEVISING/LOCATING MANHOLES	$ 50,000.00	$ -	$ -	$ -	$ 50,000.00	$ -	Evaluation of the 1974 era concrete effluent pumping
WASTEWATER	REPLACEMENT OF HVAC SYSTEM AIR CONDITIONER BUILDING #10 AND #80	$ 140,000.00	$ -	$ -	$ -	$ 140,000.00	$ -	Replacement of original 19925 #10 AC Unit and 2013 #80 AC Unit
WASTEWATER	LIFT STATION CONTROLS AND TELEMETRY UPDATES	$ 350,000.00	$ -	$ -	$ -	$ 350,000.00	$ -	Lift station telemetry and control cabinet replacements.
WASTEWATER	ANNUAL COLLECTION SYSTEM IMPROVEMENT	$ 210,400.00	$ -	$ -	$ -	$ 210,400.00	$ -	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	NORTH MAIN STREET SANTIARY SEWER CORRECTIVE WORK	$ 215,000.00	$ -	$ -	$ -	$ 215,000.00	$ -	North Main Street sanitary sewer realignment project. This project will remove failing sanitary sewer pipe located in downtown building basements and realignment in parking lot in conjunction with Premier Bank Parking Lot project.
WATER	WELL SECURITY	$ 3,500.00	$ -	$ -	$ -	$ 3,500.00	$ -	Security on wells , DNR recommendation security camera's need fiber at well
WATER	VFDS MAIN STATION	$ 18,000.00	$ -	$ -	$ -	$ 18,000.00	$ -	Install (1) VFD on booster pumps at main station. Provides cost savings and operations.
WATER	TRANSFER SWITCHES	$ 30,000.00	$ -	$ -	$ -	$ 30,000.00	$ -	Utility transfer switches at (4) locations.
WATER	RIVERSIDE DR DESIGN	$ 30,000.00	$ -	$ -	$ -	$ 30,000.00	$ -	Water portion of the Riverside Dr project from Robert St to Sinnissippi. Approximately 4000LF main. Design contract awarded to Graef, awaiting WisDOT design team.
WATER	1" THRU 12" METERS	$ 38,000.00	$ -	$ -	$ -	$ 38,000.00	$ -	Standard outlay item. Industrial, commercial, and well meter replacement and repair.
WATER	SCADA COMPUTER UPGRADES	$ 43,000.00	$ -	$ -	$ -	$ 43,000.00	$ -	2019 Last Upgrade/ Security Upgrade
WATER	5/8" METERS	$ 50,000.00	$ -	$ -	$ -	$ 50,000.00	$ -	Yearly replacements per PSC , program need to include more changeouts
WATER	WELL REHABILITATION	$ 50,000.00	$ -	$ -	$ -	$ 50,000.00	$ -	Well #7 2026, last rehab was 2014.
WATER	TRUCK PURCHASE	$ 50,000.00				$ 50,000.00		Purchase of new water utility truck
WATER	GENERATOR WELL	$ 185,000.00	$ -	$ -	$ -	$ 185,000.00	$ -	One generator for Well #5. Critical back-up power at wells.
WATER	ANNUAL HYDRANTS AND SERVICES	$ 230,000.00	$ -	$ -	$ -	$ 230,000.00	$ -	Annual repairs per street program - South Main Street Project
WATER	S. MAIN STREET (ROCKWELL TO HACKBARTH) ROAD DIET AND PEDESTRIAN PATH-CONSTRUCTION AND OVERSIGHT - ANNUAL MAIN REPLACEMENT PROJECT	$ 600,000.00	$ -	$ -	$ -	$ 600,000.00	$ -	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.

City of Fort Atkinson
2026 Capital Improvements Projects Budget
Expenditure Detail

PROJECT LINE ITEM		2026 REQUEST	2026 PROPOSED LEVY FUNDED	2026-2027 BORROWING	2026 PROPOSED TRANSPORT FUNDING	OTHER FUNDING SOURCE (SEE TABLE)	PUSHED TO FUTURE CIP	PROJECT DESCRIPTION
DEPARTMENT	PROJECT							
2026 CAPITAL IMPROVEMENTS PROJECT BUDGET								
	CIP EXPENDITURES - TOTAL	$ 6,034,243	$ 246,400	$ 1,539,343	$ 814,600	$ 3,313,400	$ 120,500	

SECTION R - 2026 CAPITAL IMPROVEMENTS PROJECT BUDGET - OTHER FUNDING SOURCES TABLE

City of Fort Atkinson
2026 Capital Improvements Projects Budget
Other Funding Sources Table

PROJECT LINE ITEM: DEPARTMENT	PROJECT	2026 PROJECTS OTHER FUNDING	TID 9 FUNDS	CARES ACT FUNDING	LIBRARY TRUST	MUSEUM TRUST	WATER UTILITY	WASTE WATER UTILITY	STORM WATER UTILITY
2026 CAPITAL IMPROVEMENTS PROJECTS BUDGET - OTHER FUNDING SOURCES									
AIRPORT	AIRPORT MASTER PLAN	$ 5,000.00	$ -	$ 5,000.00	$ -	$ -	$ -	$ -	$ -
AIRPORT	NAVAIDS/BEACON PROJECT	$ 10,000.00	$ -	$ 10,000.00	$ -	$ -	$ -	$ -	$ -
AIRPORT	RUNWAY/TAXIWAY LIGHTING	$ 28,000.00	$ -	$ 28,000.00	$ -	$ -	$ -	$ -	$ -
AIRPORT	BARN ROOF REPAIR	$ 30,000.00	$ -	$ 30,000.00	$ -	$ -	$ -	$ -	$ -
LIBRARY	COMPUTER REPLACEMENT	$ 5,000.00	$ -	$ -	$ 5,000.00	$ -	$ -	$ -	$ -
LIBRARY	REPLACE PHONE SYSTEM	$ 5,000.00	$ -	$ -	$ 5,000.00	$ -	$ -	$ -	$ -
LIBRARY	SORTING MACHINE REPLACEMENT	$ 150,000.00	$ -	$ -	$ 150,000.00	$ -	$ -	$ -	$ -
MUSEUM	NEW ROOF	$ 200,000.00	$ -	$ -	$ -	$ 200,000.00	$ -	$ -	$ -
PUBLIC WORKS STREETS AND SIDEWALK	BANKER ROAD RELOCATION DESIGN WORK	$ 237,500.00	$ 237,500.00	$ -	$ -	$ -	$ -	$ -	$ -
STORMWATER	COLLECTION SYSTEM REPAIRS AND LINING	$ 40,000.00	$ -	$ -	$ -	$ -	$ -	$ -	$ 40,000.00
STORMWATER	S. MAIN STREET (ROCKWELL TO HACKBARTH) ROAD DIET AND PEDESTRIAN PATH-CONSTRUCTION AND OVERSIGHT	$ 190,000.00	$ -	$ -	$ -	$ -	$ -	$ -	$ 190,000.00
STORMWATER	ANNUAL COLLECTION SYSTEM IMPROVEMENT	$ 115,000.00	$ -	$ -	$ -	$ -	$ -	$ -	$ 115,000.00
WASTEWATER	RIVERSIDE DR DESIGN	$ 5,000.00	$ -	$ -	$ -	$ -	$ -	$ 5,000.00	$ -
WASTEWATER	RE-ESTABLISH OUTFALL TRAIL TELEVISING/LOCATING MANHOLES	$ 50,000.00	$ -	$ -	$ -	$ -	$ -	$ 50,000.00	$ -
WASTEWATER	REPLACEMENT OF HVAC SYSTEM AIR CONDITIONER BUILDING #10 AND #80	$ 140,000.00	$ -	$ -	$ -	$ -	$ -	$ 140,000.00	$ -
WASTEWATER	LIFT STATION CONTROLS AND TELEMETRY UPDATES	$ 350,000.00	$ -	$ -	$ -	$ -	$ -	$ 350,000.00	$ -

City of Fort Atkinson
2026 Capital Improvements Projects Budget
Other Funding Sources Table

PROJECT LINE ITEM		2026 PROJECTS OTHER FUNDING	TID 9 FUNDS	CARES ACT FUNDING	LIBRARY TRUST	MUSEUM TRUST	WATER UTILITY	WASTE WATER UTILITY	STORM WATER UTILITY
DEPARTMENT	PROJECT								
2026 CAPITAL IMPROVEMENTS PROJECTS BUDGET - OTHER FUNDING SOURCES									
WASTEWATER	NORTH MAIN STREET SANTIARY SEWER CORRECTIVE WORK	$ 215,000.00	$ -	$ -	$ -	$ -	$ -	$ 215,000.00	$ -
WASTEWATER	ANNUAL COLLECTION SYSTEM IMPROVEMENT	$ 210,400.00	$ -	$ -	$ -	$ -	$ -	$ 210,400.00	$ -
WATER	WELL SECURITY	$ 3,500.00	$ -	$ -	$ -	$ -	$ 3,500.00	$ -	$ -
WATER	VFDS MAIN STATION	$ 18,000.00	$ -	$ -	$ -	$ -	$ 18,000.00	$ -	$ -
WATER	TRANSFER SWITCHES	$ 30,000.00	$ -	$ -	$ -	$ -	$ 30,000.00	$ -	$ -
WATER	RIVERSIDE DR DESIGN	$ 30,000.00	$ -	$ -	$ -	$ -	$ 30,000.00	$ -	$ -
WATER	1" THRU 12" METERS	$ 38,000.00	$ -	$ -	$ -	$ -	$ 38,000.00	$ -	$ -
WATER	SCADA COMPUTER UPGRADES	$ 43,000.00	$ -	$ -	$ -	$ -	$ 43,000.00	$ -	$ -
WATER	5/8" METERS	$ 50,000.00	$ -	$ -	$ -	$ -	$ 50,000.00	$ -	$ -
WATER	WELL REHABILITATION	$ 50,000.00	$ -	$ -	$ -	$ -	$ 50,000.00	$ -	$ -
WATER	TRUCK PURCHASE	$ 50,000.00	$ -	$ -	$ -	$ -	$ 50,000.00	$ -	$ -
WATER	GENERATOR WELL	$ 185,000.00	$ -	$ -	$ -	$ -	$ 185,000.00	$ -	$ -
WATER	ANNUAL HYDRANTS AND SERVICES	$ 230,000.00	$ -	$ -	$ -	$ -	$ 230,000.00	$ -	$ -
WATER	S. MAIN STREET (ROCKWELL TO HACKBARTH) ROAD DIET AND PEDESTRIAN PATH-CONSTRUCTION AND OVERSIGHT	$ 600,000.00	$ -	$ -	$ -	$ -	$ 600,000.00	$ -	$ -
	CIP OTHER FUNDING - TOTAL	**$ 3,313,400**	**$ 237,500**	**$ 73,000**	**$ 160,000**	**$ 200,000**	**$ 1,327,500**	**$ 970,400**	**$ 345,000**

SECTION S
TAXI FUND
(FUND 17)

Section S – Taxi Fund (Fund 17)

A New Taxi is seen before going into service with the City's contracted service provider in 2024.

The City provides a shared ride taxi service for residents' use. 2026 is the third year of the City's five-year contract with Brown Cab to provide taxi service to community.

Brown Cab utilizes a fleet of 5 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 new accessible vans in previous 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 2026 for operations. However, the budget does include up to $10,000 for a subsidy using assigned fund balance (ARPA) if needed.

2026 CIP Project Proposed – None

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

SECTION S - TAXI FUND (FUND 17)

City of Fort Atkinson
2026 Operating Budget
Taxi Fund Revenues & Expenditures

BUDGET LINE ITEM ACCOUNT NUMBER	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 YTD 08/31/2025	2025 ESTIMATE	2026 PROPOSED	VARIANCE 2026-2025	COMMENTS
	TAXI REVENUES								
17-42-0042-7300	STATE/FED: MASS TRANSIT	$ 203,343.92	$ 329,585.90	$ 275,000.00	$ 40,286.00	$ 135,000.00	$ 175,000.00	$ (100,000.00)	
17-42-0042-7400	FED: TAXI VANS	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
17-41-0041-0022	TRANS IN FROM ARPA FUND	$ -	$ 40,000.00	$ 40,000.00	$ -	$ -	$ 15,000.00	$ (25,000.00)	Subs & CIP
	TAXI REVENUES TOTAL	**$ 203,343.92**	**$ 369,585.90**	**$ 315,000.00**	**$ 40,286.00**	**$ 135,000.00**	**$ 190,000.00**	**$ (125,000.00)**	
	TAXI EXPENDITURES								
17-57-5770-0600	TAXI - Publications	$ 46.00	$ -	$ -	$ -	$ -	$ -	$ -	
17-57-5770-3000	SUBSIDIZED TAXI SERVICE	$ 185,751.83	$ 153,836.28	$ 285,000.00	$ 61,703.51	$ 135,000.00	$ 190,000.00	$ (95,000.00)	
17-60-0067-7000	TAXI SERVICE FED GRANT-VEHICLE	$ -	$ 146,284.00	$ -	$ -	$ -	$ -	$ -	New vehicles; see rev offset
	TAXI EXPENDITURES TOTAL	**$ 185,797.83**	**$ 300,120.28**	**$ 285,000.00**	**$ 61,703.51**	**$ 135,000.00**	**$ 190,000.00**	**$ (95,000.00)**	
NET (REVENUES-EXPENDITURES):		**$ 17,546**	**$ 69,466**	**$ 30,000**	**$ (21,418)**	**$ -**	**$ -**		

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 was scheduled to 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 2026 to complete testing and remediation work required by the Wisconsin Department of Natural Resources. If necessary, the City plans to use assigned fund balance (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
2026 Operating Budget
CDBG CLOSE - Lorman Project Fund Revenues & Expenditures

BUDGET LINE ITEM ACCOUNT NO	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 YTD 08/31/2025	2025 ESTIMATE	2026 PROPOSED	VARIANCE 2026-2025	COMMENTS
	CDBG CLOSE - LORMAN PROJECT REVENUES								
18-42-0042-2100	STATE: CDBG CLOSE GRANT	$ 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	**$ 635,768.08**	**$ 365,000.00**	**$ 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	$ 278,010.79	$ -	$ -	$ -	$ -	$ -	$ -	
18-50-0056-3000	SITE DEMOLITION	$ 13,820.00	$ -	$ -	$ -	$ -	$ -	$ -	
18-50-0056-5000	PLANNING ENGINEERING	$ 75,865.40	$ 9,238.77	$ 15,000.00	$ 5,750.50	$ 15,000.00	$ 15,000.00	$ -	Consult Serv
18-50-0056-6000	LEGAL SERVICES	$ 6,543.00	$ 1,530.00	$ 10,000.00	$ -	$ -	$ 10,000.00	$ -	Consult Serv
	LORMAN EXPENDITURES TOTAL	**$ 374,239.19**	**$ 10,768.77**	**$ 25,000.00**	**$ 5,750.50**	**$ 15,000.00**	**$ 25,000.00**	**$ -**	
NET (REVENUES-EXPENDITURES):		**$ 261,529**	**$ 354,231**	**$ -**	**$ (5,751)**	**$ 10,000**	**$ -**		

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.

Director of Building and Neighborhood Services Jed Draeger oversees the Airport operations, including the maintenance and operations of all runways, taxiways, hangars, lighting, and fuel systems. In addition to general operations, Director Draeger 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 Airport land. Expenditures include a portion of the salary and benefits of the Director of Building and Neighborhood Services, 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 2026-2031 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.

2026 CIP Projects Proposed

AIRPORT	AIRPORT MASTER PLAN	$ 5,000.00	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	NAVAIDS/BEACON PROJECT	$ 10,000.00	Navigation Aids and rotating beacon elements to be replaced and updated in 2025 and 2026. To be paid for through CARES Act funds.
AIRPORT	RUNWAY/TAXIWAY LIGHTING	$ 28,000.00	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	BARN ROOF REPAIR	$ 30,000.00	The barn roof on the airport grounds has a hole in the roof. Unclear on CARES act funding possibility.

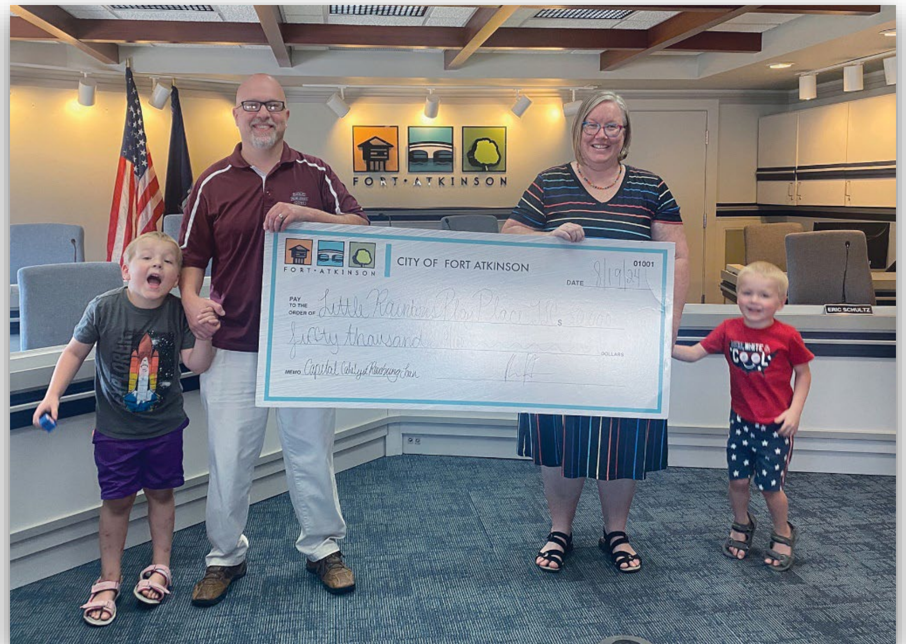
Line item revenue and expenditure accounts for this fund are included on the following page.

City of Fort Atkinson
2026 Operating Budget
Airport Fund Revenues & Expenditures

ACCOUNT NUMBER	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 YTD 08/31/2025	2025 ESTIMATE	2026 PROPOSED	VARIANCE 2026-2025	COMMENTS
	AIRPORT REVENUES								
20-41-0041-1100	AIRPORT HANGAR TAXES	$ -	$ 21,751.55	$ -	$ 23,000.00	$ 23,000.00	$ 23,000.00	$ 23,000.00	
20-42-0042-1000	STATE: GRANT	$ 32,000.00	$ -	$ -	$ -	$ -	$ -	$ -	
20-44-0044-4400	AIRPORT - HANGAR LEASES	$ 20,034.74	$ 22,817.74	$ 20,000.00	$ 4,653.00	$ 22,817.74	$ 22,000.00	$ 2,000.00	
20-44-0044-4410	AIRPORT FUEL SALES	$ 101,494.65	$ 99,448.74	$ 80,000.00	$ 73,906.02	$ 87,000.00	$ 79,000.00	$ (1,000.00)	
20-46-0046-5200	AIRPORT FUEL TAX	$ 2,023.80	$ 2,035.60	$ 2,000.00	$ 1,670.70	$ 2,000.00	$ 2,000.00	$ -	
	AIRPORT REVENUES TOTAL	**$ 155,553.19**	**$ 146,053.63**	**$ 102,000.00**	**$ 103,229.72**	**$ 134,817.74**	**$ 126,000.00**	**$ 24,000.00**	
	AIRPORT EXPENDITURES								
20-54-5453-0100	AIRPORT-Salaries	$ 8,546.51	$ 9,310.92	$ 9,948.00	$ 5,668.18	$ 8,000.00	$ 7,400.00	$ (2,548.00)	
20-54-5453-0600	AIRPORT-Supplies	$ 4,663.63	$ 5,032.42	$ 6,000.00	$ 3,948.01	$ 5,000.00	$ 7,000.00	$ 1,000.00	
20-54-5453-0700	AIRPORT-Fuel Station Expense	$ 1,802.02	$ 2,229.50	$ 3,000.00	$ 2,330.00	$ 2,500.00	$ 4,000.00	$ 1,000.00	
20-54-5453-1100	AIRPORT-Fuel for Resale	$ 91,451.65	$ 92,133.19	$ 82,000.00	$ 54,186.13	$ 80,000.00	$ 82,000.00	$ -	
20-54-5490-6500	SS / MEDICARE EMPLOYER	$ 147.38	$ 170.59	$ 200.00	$ 46.09	$ 200.00	$ 450.00	$ 250.00	
20-54-5490-7000	WI RETIREMENT EMPLOYER	$ 140.11	$ 153.88	$ 200.00	$ 41.87	$ 200.00	$ 450.00	$ 250.00	
20-54-5490-7500	HEALTH INSURANCE EMPLOYER	$ 358.16	$ -	$ 650.00	$ -	$ -	$ 1,700.00	$ 1,050.00	
20-54-5490-8000	DENTAL INSURANCE EMPLOYER	$ 31.69	$ -	$ -	$ -	$ -	$ -	$ -	
20-54-5490-8500	LIFE INSURANCE EMPLOYER	$ -	$ 1.90	$ 2.00	$ 0.15	$ 2.00	$ -	$ (2.00)	
20-56-5600-1000	AIRPORT HANGAR TAXES	$ -	$ 21,751.55	$ -	$ 23,000.00	$ 23,000.00	$ 23,000.00	$ 23,000.00	
	AIRPORT EXPENDITURES TOTAL	**$ 107,141.15**	**$ 130,783.95**	**$ 102,000.00**	**$ 89,220.43**	**$ 118,902.00**	**$ 126,000.00**	**$ 24,000.00**	
	NET (REVENUES-EXPENDITURES):	**$ 48,412**	**$ 15,270**	**$ -**	**$ 14,009**	**$ 15,916**	**$ -**		

SECTION V
CAPITAL CATALYST FUND
(FUND 21)

Section V – Capital Catalyst Fund (Fund 21)



Little Rainbows Play Place was awarded a Capital Catalyst Revolving Loan in August 2024.

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. Five of the six businesses are still running and are current on their loan payments.

The goal of the CCRLF 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.

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

City of Fort Atkinson
2026 Operating Budget
Capital Catalyst Fund Revenues & Expenditures

BUDGET LINE ITEM ACCOUNT NO	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 YTD 08/31/2025	2025 ESTIMATE	2026 PROPOSED	VARIANCE 2026-2025	COMMENTS
	CAPITAL CATALYST LOANS (RECEIVABLES)								
21-00-0001-4000	LONG TERM RECVBLE-2022-PT01	$ 86,555.52	$ 76,229.13	$ -	$ 69,235.31	$ 68,771.99	$ 59,000.66	$ 59,000.66	
21-00-0001-5000	LONG TERM RECVBLE-2022-BB02	$ 13,095.62	$ 11,529.33	$ -	$ 11,349.04	$ 10,443.80	$ 8,984.03	$ 8,984.03	
21-00-0001-6000	LONG TERM RECVBLE-2023-OT03	$ 96,534.51	$ 90,688.76	$ -	$ 86,726.32	$ 84,799.23	$ 78,720.84	$ 78,720.84	
21-00-0001-7000	LONG TERM RECVBLE-2023-LH04	$ 96,831.14	$ 89,133.60	$ -	$ 83,931.65	$ 85,766.94	$ 79,711.12	$ 79,711.12	
21-00-0001-8000	LONG TERM RECVBLE-2023-SS05	$ 80,792.78	$ 76,039.19	$ -	$ 72,812.63	$ 71,185.21	$ 66,233.27	$ 66,233.27	
21-00-0001-9000	LONG TERM RECVBLE-2024-LRPP06	$ -	$ 48,333.02	$ -	$ 43,751.78	$ 41,606.16	$ 34,709.32	$ 34,709.32	
	CAPITAL CATALYST LOANS	**$ 373,809.57**	**$ 391,953.03**	**$ -**	**$ 367,806.73**	**$ 362,573.33**	**$ 327,359.24**	**$ 327,359.24**	**$ -**
	CAPITAL CATALYST FUND REVENUES								
21-40-0048-1100	INTEREST-CAP CATALYST	$ 733.58	$ 472.00	$ 500.00	$ 312.29	$ 500.00	$ 500.00	$ -	
21-40-0050-1000	GEN FUND- MATCHING GRANT	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
21-40-0050-4000	INTEREST-2022-PT01	$ 1,854.54	$ 1,673.61	$ -	$ 1,006.18	$ 1,509.27	$ -	$ -	Int Only
21-40-0050-5000	INTEREST-2022-BB02	$ 255.57	$ 233.71	$ -	$ 19.71	$ 29.57	$ -	$ -	Int Only
21-40-0050-6000	INTEREST-2023-OT03	$ 1,095.01	$ 1,883.73	$ -	$ 1,185.36	$ 1,778.04	$ -	$ -	Int Only
21-40-0050-7000	INTEREST-2023-LH04	$ 731.14	$ 1,902.46	$ -	$ 1,198.05	$ 1,797.08	$ -	$ -	Int Only
21-40-0050-8000	INTEREST-2023-SS05	$ 375.37	$ 1,576.77	$ -	$ 993.68	$ 1,490.52	$ -	$ -	Int Only
21-40-0050-9000	INTEREST-2024-LRPP06	$ -	$ 283.02	$ -	$ 618.76	$ 928.14	$ -	$ -	Int Only
21-44-0044-0100	APPLICATION REVIEW	$ 1,500.00	$ 500.00	$ 1,000.00	$ -	$ -	$ 1,000.00	$ -	Future Loans
	CAPITAL CATALYST REVENUES TOTAL	**$ 6,545.21**	**$ 8,525.30**	**$ 1,500.00**	**$ 5,334.03**	**$ 8,032.61**	**$ 1,500.00**	**$ -**	

SECTION V - CAPITAL CATALYST FUND (FUND 21)

City of Fort Atkinson
2026 Operating Budget
Capital Catalyst Fund Revenues & Expenditures

BUDGET LINE ITEM ACCOUNT NO	DESCRIPTION	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 YTD 08/31/2025	2025 ESTIMATE	2026 PROPOSED	VARIANCE 2026-2025	COMMENTS
	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	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
21-50-0050-0650	CCRLF-2024-LRPP06	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
21-51-5157-0000	INDEPENDENT AUDITING	$ -	$ -	$ -	$ 3,800.00	$ 3,800.00	$ 1,500.00	$ 1,500.00	
	CAPITAL CATALYST EXPENDITURES TOTAL	**$ -**	**$ -**	**$ -**	**$ 3,800.00**	**$ 3,800.00**	**$ 1,500.00**	**$ 1,500.00**	

SECTION W
RESERVED

Section W – Reserved

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. Funds were required to be designated for specific expenditures by December 31, 2024 and spent by December 31, 2026.

On December 17, 2024, the City Council adopted Resolution No. 1431 defederalizing the remaining APRA funds. In January 2025, the remaining unspent ARPA funds ($494,818.47) were transferred to an assigned fund balance account for use in the future.

SECTION X
2027-2031 CAPITAL IMPROVEMENTS
PROJECT PLAN

Section X – 2027-2031 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 2027-2031 CIP Plan are included on the following pages:

Note that this is a fluid document, and approval of this Plan along with the 2026 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.

City of Fort Atkinson
2027-2031 Capital Improvements Projects Plan
Expenditure Detail

PROJECT LINE ITEM DEPARTMENT	PROJECT	2027	2028*	2029	2030*	2031	PROJECT DESCRIPTION
GENERAL GOVERNMENT							
ALL - GENERAL FUND	COMPUTER/SERVER REPLACEMENT	$ 17,200.00	$ 16,400.00	$ 15,500.00	$ 18,900.00	$ 17,800.00	Annual computer and server replacement removed from individual CIPs and placed here for all depts (see additional table)
CLERK/ TREASURER	REPLACEMENT OF BADGER BOOKS	$ -	$ 4,000.00	$ -	$ -	$ 4,000.00	Replacing Badger Books as necessary
MUNICIPAL BUILDING	PURCHASE A GENERATOR	$ 65,000.00	$ -	$ -	$ -	$ -	Purchasing a generator to back up City Hall ensures uninterrupted power supply during outages, maintaining essential functions, and services for the community. Originally scheduled for 2024.
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.
MUNICIPAL BUILDING	WINDOW LINTEL REPLACEMENT	$ -	$ 11,000.00	$ -	$ -	$ -	Replace seven window lintels on the second floor west side of the building due to rusting and sagging allowing for water penetration.
MUNICIPAL BUILDING	EXTERIOR DOOR REPLACEMENT #7	$ -	$ -	$ 12,000.00	$ -	$ -	Door #7 is heavily used by both staff and the public to access table and chair rentals. The door has deteriorated over time and will need to be replaced.
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	$ -	$ -	$ 5,000.00	$ -	$ -	Last install in 2002. Foot traffic pattern visible; consider replacement with carpet tiles
MUNICIPAL BUILDING	REPLACE ROOF ZONE 3	$ -	$ -	$ -	$ 85,000.00	$ -	Zone 3 and 4 were projected to have a 5-10 year life expectancy as of 2024.
MUNICIPAL BUILDING	HVAC REPLACE 3 SPLIT UNITS	$ -	$ -	$ -	$ -	$ 36,000.00	The municipal building has eight split-system HVAC units and four furnace systems still in service as part of the 1995 facilities upgrade project, and has reached its anticipated service life. Plan to replace three units annually over three years.
SUBTOTAL - GENERAL GOVERNMENT		**$ 82,200.00**	**$ 97,400.00**	**$ 39,500.00**	**$ 103,900.00**	**$ 57,800.00**	

City of Fort Atkinson
2027-2031 Capital Improvements Projects Plan
Expenditure Detail

PROJECT LINE ITEM - DEPARTMENT	PROJECT	2027	2028*	2029	2030*	2031	PROJECT DESCRIPTION
				PUBLIC SAFETY			
POLICE DEPARTMENT	SQUAD CARS	$ 71,000.00	$ 140,000.00	$ 74,000.00	$ 160,000.00	$ 79,000.00	2 squad replacements per year + changeover costs (1 squad in 2026, 2027, 2029); Costs have increased substantially for vehicles, graphics, and outfitting
POLICE DEPARTMENT	U.P.S. BATTERY REPLACEMENT	$ 65,000.00	$ -	$ -	$ -	$ 5,000.00	Battery replacement U.P.S. System (3 year Cycle) 2023 in Nov & 2027 in Jan
POLICE DEPARTMENT	ELECTRONIC CONTROL DEVICES	$ -	$ -	$ -	$ -	$ 20,000.00	8 ECD replacements (6 year cycle)
POLICE DEPARTMENT	MOBILE DATA COMPUTERS	$ -	$ -	$ -	$ -	$ 25,000.00	Mobile Data Computers, 7 unit replacements
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.
POLICE DEPARTMENT	PORTABLE/MOBILE RADIOS	$ -	$ -	$ -	$ -	$ 79,000.00	Replace portable radios.
FIRE/EMS DEPARTMENT	TURNOUT GEAR EXTRACTOR/DRYER	$ 8,000.00	$ -	$ -	$ -	$ -	Purchase of new turnout gear for PPE decontamination.
FIRE/EMS DEPARTMENT	ZODIAC BOAT	$ 14,000.00	$ -	$ -	$ -	$ -	Replacement of 27 year old utility vehicle used to tow rescue boat.
FIRE/EMS DEPARTMENT	FIRE ENGINE PURCHASE	$ -	$ 1,246,833.00	$ -	$ -	$ -	Replacement of 28 year old engine, 8163
FIRE/EMS DEPARTMENT	SCBA COMPRESSOR	$ -	$ -	$ 60,000.00	$ -	$ -	Replacement of SCBA airpacks filling station.
FIRE/EMS DEPARTMENT	SCBA PURCHASE	$ -	$ -	$ 500,000.00	$ -	$ -	Replacement of SCBA airpacks.
FIRE/EMS DEPARTMENT	BOAT	$ -	$ -	$ -	$ 75,000.00	$ -	Replacement of utility vehicle
FIRE/EMS DEPARTMENT	AMBULANCE PURCHASE	$ -	$ -	$ -	$ -	$ 550,000.00	Replacement of ambulance (2017) 8159
FIRE/EMS DEPARTMENT	TENDER PURCHASE	$ -	$ -	$ -	$ -	$ 500,000.00	Replacement / Refurb of Tender 8192
ELECTRICAL	MCCAIN TRAFFIC CONTROLLERS	$ 10,000.00	$ 10,000.00	$ 10,000.00	$ 10,000.00	$ 10,000.00	Upgrade to new traffic signal controller.
ELECTRICAL	CROSSWALK LEDS	$ 20,100.00	$ -	$ -	$ -	$ -	Replace all existing incandescent fixtures with LED
ELECTRICAL	SERVICE UTILITY TRUCK		$ 58,000.00	$ -	$ -	$ -	Replace 2008 one ton truck with 1/2 ton truck with side storage boxes.
SUBTOTAL - PUBLIC SAFETY		**$ 188,100.00**	**$ 1,454,833.00**	**$ 729,000.00**	**$ 257,000.00**	**$ 1,268,000.00**	

City of Fort Atkinson
2027-2031 Capital Improvements Projects Plan
Expenditure Detail

PROJECT LINE ITEM		2027	2028*	2029	2030*	2031	PROJECT DESCRIPTION
DEPARTMENT	PROJECT						
				PUBLIC WORKS			
PUBLIC WORKS - OPERATIONS	SINGLE AXLE W/WING PLOW AND SALTER	$ 234,000.00	$ -	$ -	$ -	$ -	Replace Truck 24 year old Single Axle Plow Truck w/ Wing (Fleet 6)
PUBLIC WORKS - OPERATIONS	FRONT END LOADER	$ 225,000.00	$ -	$ -	$ -	$ -	Replaces 20 year old Loader (Fleet 43)
PUBLIC WORKS - OPERATIONS	FORD F450 W/DUMP BED	$ 88,000.00	$ -	$ -	$ -	$ -	Replace 9 year old 1 Ton Dump (Fleet 23)
PUBLIC WORKS - OPERATIONS	F350 4X4 PICK TRUCK W/DUMP BOX	$ 85,000.00	$ -	$ -	$ -	$ -	Replace 29 year old 1 Ton (Fleet 27)
PUBLIC WORKS - OPERATIONS	CRAFTCO CRACK FILLER	$ 72,000.00	$ -	$ -	$ -	$ -	Replaces 15 year old Crack Fill Unit (Fleet 53A)
PUBLIC WORKS - OPERATIONS	F250 4X4 PICK UP TRUCK	$ 55,000.00	$ -	$ -	$ -	$ -	Replace 21 year old 2003 F250 (Fleet 25)
PUBLIC WORKS - OPERATIONS	SKID STEER	$ 50,000.00	$ -	$ -	$ -	$ -	Replace 8 year old Skid Steer (Fleet 35) (Trading 2018 unit Apprx $20,000)
PUBLIC WORKS - OPERATIONS	185CFM PORTABLE AIR COMPRESSOR	$ 40,000.00	$ -	$ -	$ -	$ -	Replace 15 year old Portable Air Compressor (Fleet 31)
PUBLIC WORKS - OPERATIONS	TANDEM AXLE HAUL TRUCK	$ -	$ 255,000.00	$ -	$ -	$ -	Replace 19 year old Tandem Axle Haul Truck (Fleet 2)
PUBLIC WORKS - OPERATIONS	SNOGO SNOWBLOWER	$ -	$ 134,000.00	$ -	$ -	$ -	Replaces 21 Year Old SnoGo Snowblower
PUBLIC WORKS - OPERATIONS	F-350 4X4 W/PLOW MOUNT AND SALTER	$ -	$ 70,000.00	$ -	$ -	$ -	Replace 8 year old Alley Plow Truck (Fleet 29)
PUBLIC WORKS - OPERATIONS	BRUSH BANDIT BRUSH CHIPPER	$ -	$ -	$ 80,000.00	$ -	$ -	Replace 30 year old Brush Chipper (Fleet 46A)
PUBLIC WORKS - OPERATIONS	GRACO LASERLINE STRIPER	$ -	$ -	$ 20,000.00	$ -	$ -	Replace 31 Year Old Line Striper (Fleey 58B)
PUBLIC WORKS - OPERATIONS	SINGLE AXLE W/WING PLOW AND SALTER	$ -	$ -	$ -	$ 238,000.00	$ -	Replace Truck 18 year old Single Axle Plow Truck w/ Wing (Fleet 4)
PUBLIC WORKS - OPERATIONS	TRACTOR BACKHOE	$ -	$ -	$ -	$ 165,000.00	$ -	Replace 10 year old Tractor Backhoe (Fleet 38)
PUBLIC WORKS - OPERATIONS	SCAG ZERO TURN MOWER	$ -	$ -	$ -	$ 23,000.00	$ -	Replaces 10 year old mower (Fleet 49)
PUBLIC WORKS - OPERATIONS	SKID STEER	$ -	$ -	$ -	$ -	$ 54,000.00	Replace 9 year old Skid Steer (Fleet 35)

City of Fort Atkinson
2027-2031 Capital Improvements Projects Plan
Expenditure Detail

PROJECT LINE ITEM - DEPARTMENT	PROJECT	2027	2028*	2029	2030*	2031	PROJECT DESCRIPTION
				PUBLIC WORKS (CONTINUED)			
PUBLIC WORKS STREETS AND SIDEWALKS	ANNUAL STREET PROGRAM WITH WATER MAIN REPLACEMENT	$ 1,150,000.00	$ 1,500,000.00	$ 992,000.00	$ 621,220.00	$ 919,145.00	Various roads that include the spun-cast main within the City. Asphalt is repaved and C&G replaced, sidewalk is added or in-filled. 2027 roads include Jefferson, White, Clover Ln
PUBLIC WORKS STREETS AND SIDEWALKS	INFILL SIDEWALK PROJECTS	$ 75,000.00	$ 200,000.00	$ 200,000.00	$ 200,000.00	$ -	2027 is design work. Placeholder for $2.1M Grant ($1.7 Fed / $400K City)for sidewalk in-fill around Fort Atkinson Schools. Posible 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. TAP Grant.
PUBLIC WORKS STREETS AND SIDEWALKS	ROAD CONSTRUCTION DESIGN PROJECTS	$ 150,000.00	$ 100,000.00	$ 100,000.00	$ 100,000.00	$ 100,000.00	2027 includes design of 2028 Water main road work and deisgn of Riverside Drive connecting highway project (2030). 2028 and beyond include design work for future water main road work and other propjects.
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. PLceholders for the work, can be moved up or later on the schedule depending on funding opportunities.
PUBLIC WORKS STREETS AND SIDEWALKS	JANESVILLE AVENUE AND MAIN STREET CORRIDOR PLANNING IMPLEMENTATION	$ 150,000.00	$ 250,000.00	$ 250,000.00	$ 250,000.00	$ -	Implementation of Janesville Avenue and Main Street Corridor plans completed in 2025. 2027 funds may include restriping of Janesville Avenue per study and design to be completed in 2026.
PUBLIC WORKS STREETS AND SIDEWALKS	RIVERSIDE DRIVE RECONSTRUCTION	$ -	$ -	$ -	$ 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 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.
PUBLIC WORKS STREETS AND SIDEWALKS	BANKER ROAD RELOCATION CONSTRUCTION	$ 135,000.00	$ -	$ -	$ -	$ -	Banker Road construction, funded in part of by a $1.4M WisDOT grant - portion shown here is City's responsibility following the grant, which will be borrowed. Preliminary estimate.
SUBTOTAL - PUBLIC WORKS		**$ 2,509,000.00**	**$ 2,809,000.00**	**$ 1,642,000.00**	**$ 2,197,220.00**	**$ 1,073,145.00**	

City of Fort Atkinson
2027-2031 Capital Improvements Projects Plan
Expenditure Detail

PROJECT LINE ITEM		2027	2028*	2029	2030*	2031	PROJECT DESCRIPTION
DEPARTMENT	PROJECT						
				CULTURE & RECREATION			
AQUATIC CENTER	REPAIR LIFE GUARD STANDS AND BARRICADES	$ 25,000.00	$ -	$ -	$ -	$ -	The Aquatic Center has five guard stands and seven barricades installed in 1992, all showing corrosion and unsightly rust stains.
AQUATIC CENTER	POOL AND DIVING BOARD RECOATING	$ -	$ 19,500.00	$ -	$ -	$ -	This follows a five year repair/replacement schedule to maintain safety non-slip coating. Diving boards are stored out of the elements off-season and should keep structural integrity to be recoated once vs. replacement.
AQUATIC CENTER	SAND FILTER REPLACEMENTS	$ -	$ -	$ 55,000.00	$ -	$ -	Replace two sand filters for the main pool that are 20 years old. Lifespan is 15 years, but following the department's winterizing maintenance extends the lifespan by another 5 years.
AQUATIC CENTER	AQUATIC CENTER FACILITIES	$ -	$ 16,000.00	$ -	$ -	$ -	The Aquatic Center was built in 1992 and has not seen any major upgrade over the past 30+ years. Conduct an assessment of the existing facilitites and potential redesign of the center.
AQUATIC CENTER	REPLACE BATHHOUSE FLOOR	$ -	$ -		$ 8,500.00	$ -	Replace the current floor scrubber unit, which is at the end of its useful life. Anticipated future replacement scheduled for 2040.
AQUATIC CENTER	PLAYGROUND EQUIPMENT	$ -	$ -	$ -	$ 25,000.00	$ -	Combine with donors to replace 30+ year old playground.
AQUATIC CENTER	REPAINT BATHHOUSE WALLS	$ -	$ -	$ -	$ -	$ 28,000.00	Repaint the Aquatc Center Bathhouse giving it an updated look. Clean walls will allow for staff to decorate with updated department branding that is easily modified.
PARKS	TENNIS COURT RESURFACING 3 & 4	$ 13,000.00	$ -	$ -	$ -	$ -	5-Year Maintenenace 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 painting of tennis and pickle ball court lines.
PARKS	FORD F250 PICKUP	$ 55,000.00	$ -	$ -	$ -	$ -	Replace 2008 F250 pickup (19 years old) due to rotted out running boards and tommy gate, and rear main seal leak.
PARKS	COMPREHENSIVE OUTDOOR RECREATION PLAN	$ 32,000.00	$ -	$ -	$ -	$ -	Update the CORP and Park Impact Fees.
PARKS	TENNIS COURT ASSESSMENT	$ -	$ -	$ -	$ -	$ 15,000.00	Hire a consultant to create plans, specifications, and provide inspection services for the reconstruction of the 6 tennis courts and 3 pickleball at Rock River Park,
PARKS	BARRIE PARK PLAYGROUND	$ -	$ 40,000.00	$ -	$ -	$ -	Replace oldest playground in the parks system. Possibly increase footprint for ages 2-5 playground with engineered fiber woodchips. Will see funding from outside donors.
PARKS	FORD F150 PICKUP	$ -	$ 50,000.00	$ -	$ -	$ -	Replace 2012 F250 pickup (16 years old).
PARKS	REPLACE 3 ZERO-TURN MOWERS	$ -	$ -	$ 58,000.00	$ -	$ -	Planned replacement schedule in 6 year time frames. One for Rock River Park and two in Parks. RRP mower includes a bagger for inside the fence at the Aquatic Center.
PARKS	INFIELD GROOMER	$ -	$ -	$ 21,000.00	$ -	$ -	Replace ballfield groomer at Memorial Park purchased in 2004.

City of Fort Atkinson
2027-2031 Capital Improvements Projects Plan
Expenditure Detail

PROJECT LINE ITEM		2027	2028*	2029	2030*	2031	PROJECT DESCRIPTION
DEPARTMENT	PROJECT						
				CULTURE & RECREATION (CONTINUED)			
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.
PARKS	REPLACE JOHN DEER 1575 CAB UNIT	$ -	$ -	$ -	$ 30,000.00	$ -	Planned replacement schedule in 6-year time frames. Replace one of three Cab Units used to sweep off snow and debris on trails and sidewalks.
PARKS	POWER BROOM REPLACEMENT	$ -	$ -	$ -	$ 14,500.00	$ -	Replace one snow power broom. Also used to broom debris and leaves from trails.
PARKS	REPAVE PARKING LOT AT JONES PARK	$ -	$ -	$ -	$ -	$ 75,000.00	Repave the parking lot at Jones Park on Park Street. This lot is used not only for parking but also for events like the Trunk or Treat and Baseball Fest. The 2017 evaluation gave it a PASER Rating of 4.
PARKS	INFIELD GROOMER	$ -	$ -	$ -	$ -	$ 24,000.00	Replace ballfield groomer at Jones Park purchased in 2013.
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.
RECREATION	REPLACE DANCE STUDIO #2 FLOORING MATS	$ -	$ -	$ -	$ -	$ 8,000.00	Replace vinyl flooring in Dance Studio #2. Repurpose old flooring in Dance Studio #1.
SENIOR CENTER	EXERCISE EQUIPMENT REPLACEMENT	$ 2,000.00	$ -	$ -	$ -	$ -	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	$ -	$ -	$ 11,500.00	$ -	$ -	Replace entertainment room, and dining room tile as budget allows
SENIOR CENTER	REPLACE FURNACES	$ -	$ -	$ -	$ 17,000.00	$ -	Furnaces were last replaced in 2009. Estimated lifespan is 15-20 years.
SENIOR CENTER	REPLACE EXTERIOR DOORS	$ -	$ -	$ -	$ -	$ 12,000.00	Replace the first of two metal exterior doors and frames on the north side of the building. Both have visible rust along the frame and are nearing the end of their lifespan.
SUBTOTAL - CULTURE & RECREATION		**$ 130,000.00**	**$ 125,500.00**	**$ 148,500.00**	**$ 137,000.00**	**$ 162,000.00**	

City of Fort Atkinson
2027-2031 Capital Improvements Projects Plan
Expenditure Detail

PROJECT LINE ITEM		2027	2028*	2029	2030*	2031	PROJECT DESCRIPTION
DEPARTMENT	PROJECT						
							MUSEUM TRUST
MUSEUM	REPLACE HVAC AIR HANDLERS SYSTEM	$ -	$ -	$ -	$ 100,000.00	$ -	Replace the over 20 year old HVAC air handler system with a more efficient and easier to control model.
MUSEUM	FACILITIES ASSESSMENT	$ 10,000.00	$ -	$ -	$ -	$ -	Complete a building assessment in coordination with the Dwight Foster Public Library using a combined PDF.
SUBTOTAL - MUSEUM TRUST		**$ 10,000.00**	**$ -**	**$ -**	**$ 100,000.00**	**$ -**	
							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	FACILITIES ASSESSMENT	$ 10,000.00	$ -	$ -	$ -	$ -	Complete a building assessment in coordination with the Dwight Foster Public Library using a combined PDF.
LIBRARY - TRUST	SELF CHECKOUT MACHINE	$ 10,000.00	$ -	$ -	$ -	$ -	The self checkout machine was last replaced in 2020.
LIBRARY - TRUST	REPLACE MEETING ROOM TECHNOLOGY AND SOUND SYSTEM	$ -	$ 25,000.00		$ -	$ -	Replace technology in the FCCU, Rotary, and Wisconsin meeting rooms. FCCU technology and sound system were installed in 2010. Additional screens were added to the Rotary and Wisconsin Rooms in 2020.
LIBRARY - TRUST	REPAIR EXTERIOR WOOD TRIM	$ -		$ 10,000.00	$ -	$ -	Trim new the roof is getting soft and needs replacement.
LIBRARY - TRUST	AWE EARLY LITERACY COMPUTERS	$ -	$ -	$ 8,000.00	$ -	$ -	Replace two early literacy computers in the children's area. These computers were last replaced in 2022 and 2023.
LIBRARY - TRUST	REPLACE NORTH A/C SYSTEM	$ -	$ -	$ -	$ 100,000.00	$ -	Replace the north AC system, last updated 2010.
SUBTOTAL - LIBRARY TRUST		**$ 25,000.00**	**$ 30,000.00**	**$ 23,000.00**	**$ 105,000.00**	**$ 5,000.00**	

City of Fort Atkinson
2027-2031 Capital Improvements Projects Plan
Expenditure Detail

PROJECT LINE ITEM		2027	2028*	2029	2030*	2031	PROJECT DESCRIPTION
DEPARTMENT	PROJECT						
WASTEWATER UTILITY							
WASTEWATER UTILITY	MEMORIAL LIFT STATION HATCHES	$ 30,000.00	$ -	$ -	$ -	$ -	Replacement of original hatches at Memorial Lift station from 1982
WASTEWATER UTILITY	PLANT PAVING	$ 375,000.00	$ -	$ -	$ -	$ -	Replacement of original plant paving from 1992
WASTEWATER UTILITY	THICKENER/CENTRIFUGE FEED PUMP	$ 50,000.00	$ -	$ -	$ -	$ -	Replacement of 1992 thickener/centrifuge backup feed pump
WASTEWATER UTILITY	REPLACEMENT OF 1992 RAS PUMPS	$ -	$ 140,000.00	$ -	$ -	$ -	Replacement of 3 original return activated sludge pumps from 1992
WASTEWATER UTILITY	REBUILD/REFURBISH 1992 GRAVITY BELT THICKENER	$ -	$ 250,000.00	$ -	$ -	$ -	Rebuild or refurbish 1992 gravity belt thickener
WASTEWATER UTILITY	NETWORK AND INTEGRATION OF 2024 MAU CONTROLLERS	$ -	$ 30,000.00	$ -	$ -	$ -	Integrate 2024 Mau's with Fiber into Plant SCADA system.
WASTEWATER UTILITY	REPLACEMENT OF 1992 WASHWATER PUMPS	$ -	$ -	$ 150,000.00	$ -	$ -	Replace washwater pumps from 1992.
WASTEWATER UTILITY	REPLACE WAS PUMPS	$ -	$ -	$ 125,000.00	$ -	$ -	Replace three original 1992 Waste Activated Sludge Pumps

City of Fort Atkinson
2027-2031 Capital Improvements Projects Plan
Expenditure Detail

PROJECT LINE ITEM: DEPARTMENT	PROJECT	2027	2028*	2029	2030*	2031	PROJECT DESCRIPTION
WASTEWATER UTILITY (CONTINUED)							
WASTEWATER UTILITY	ANNUAL COLLECTION SYSTEM IMPROVEMENTS	$ 450,000.00	$ 45,000.00	$ 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	UTILITY VEHICLE REPLACEMENT	$ -	$ -	$ 65,000.00	$ 65,000.00		Replacement of truck #71 and #72
WASTEWATER UTILITY	ROOF REPLACEMENT BUILDING #35, #55, #65, #80 AND #90	$ -	$ -	$ 100,000.00	$ 100,000.00	$ 100,000.00	Replacement of 1993 membrane and shingle roof systems.
WASTEWATER UTILITY	REPLACEMENT OF RECYCLE PUMPS	$ -	$ -	$ -	$ 125,000.00	$ -	Replacement of two original 1992 recycling pumps
WASTEWATER UTILITY	REPLACEMENT OF AGING PLC'S				$ 50,000.00		Replacement of original PLSs from 2002
WASTEWATER UTILITY	REPLACEMENT OF RECYCLE PUMPS	$ -	$ -	$ -	$ -	$ 45,000.00	Replacement of 1992 Digester Common well pumps
WASTEWATER UTILITY	MEMORIAL LIFT STATION PUMPS	$ -	$ -	$ -	$ -	$ 120,000.00	Replacement of 2003 Memorial lift station pumps.
WASTEWATER UTILITY	BANKER ROAD RELOCATION	$ 330,000.00	$ -	$ -	$ -		Construction of wastewater component of the relocation of Banker Road. Assums wastewater will need to be installed for approx 700LF N of Campus Drive
WASTEWATER UTILITY	RIVERSIDE DRIVE RECONSTRUCTION	$ -	$ -	$ -	$ 1,200,000.00		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		**$ 1,235,000.00**	**$ 465,000.00**	**$ 890,000.00**	**$ 1,990,000.00**	**$ 715,000.00**	

City of Fort Atkinson
2027-2031 Capital Improvements Projects Plan
Expenditure Detail

PROJECT LINE ITEM		2027	2028*	2029	2030*	2031	PROJECT DESCRIPTION
DEPARTMENT	PROJECT						
				WATER UTILITY			
WATER UTILITY	5/8" WATER METERS	$ 50,000.00	$ 55,000.00	$ 55,000.00	$ 55,000.00	$ 55,000.00	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	TRANSFER SWITCHES	$ 30,000.00	$ 30,000.00	$ 30,000.00	$ -	$ -	Switches at four locations.
WATER UTILITY	NEW INSTALLS	$ 25,000.00	$ 25,000.00	$ 25,000.00	$ 25,000.00	$ 25,000.00	Standard outlay item for meter installs.
WATER UTILITY	GENERATOR WELL	$ 185,000.00	$ 185,000.00	$ 185,000.00	$ -	$ -	Critical backup power at wells 3,5,6,7
WATER UTILITY	MCC PANELS	$ 40,000.00	$ -	$ -	$ -	$ -	Well #6 in 2024 and Well #7 in 2026. Well #6 was last rehabbed in 2010 and #7 was rehabbed in 2014
WATER UTILITY	VFDS MAIN STATION	$ 18,000.00	$ -	$ -	$ -	$ -	Install (1) VFD on booster pumps at main station. Provides cost savings and operations.
WATER UTILITY	VEHICLES/TRUCKS	$ -	$ -	$ 65,000.00	$ -	$ -	Continuation of vehicle upgrades
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	RIVERSIDE DRIVE RECONSTRUCTION	$ -	$ -	$ -	$ 1,400,000.00	$ -	Placeholder for Riverside Drive improvements. 2030 DOT project.
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	WELL SECURITY	$ 3,500.00	$ 3,500.00	$ -	$ -	$ -	Security on wells , DNR recommendation security camera's need fiber at well

City of Fort Atkinson
2027-2031 Capital Improvements Projects Plan
Expenditure Detail

PROJECT LINE ITEM		2027	2028*	2029	2030*	2031	PROJECT DESCRIPTION
DEPARTMENT	PROJECT						
WATER UTILITY (CONTINUED)							
WATER UTILITY	ELEVATED STORAGE TANK - BANKER ROAD	$ -	$ 4,800,000.00	$ -	$ -	$ -	Improvements to the tank on Banker Road.
WATER UTILITY	ANNUAL WATER MAIN REPLACEMENT	$ 600,000.00	$ 1,256,000.00	$ 832,731.00	$ 521,220.00	$ 905,562.00	Various roads that include the spun-cast main within the City. This main has essentially failed and is the priority to replace. This is funded directly by our water customers, allowing us to avoid borrowing.
WATER UTILITY	LEAD SERVICE LINE REPAIR	$ 500,000.00	$ 500,000.00	$ -	$ -	$ -	Start a cityside lead replacement program.
WATER UTILITY	CROSS CONNECTION	$ 19,500.00	$ -	$ -	$ -	$ -	Cross connection program assistance
WATER UTILITY	HYDRANTS AND SERVICES	$ 121,600.00	$ 143,280.00	$ 129,600.00	$ 132,000.00	$ 135,000.00	Replace services and hydrants that coincide with the installation of new main.
WATER UTILITY	ANNUAL HYDRANTS AND SERVICES	$ 225,000.00	$ 471,000.00	$ 312,000.00	$ 196,000.00	$ 356,000.00	Same as above, although this is not a line item within the water bill, but rather funded within the general O&M rates collected by the Utility.
WATER UTILITY	BANKER ROAD RELOCATION	$ 500,000.00	$ -	$ -	$ -	$ -	Construction of water component of the relocation of Banker Road.
WATER UTILITY	MAIN REPLACEMENT	$ 843,000.00	$ 843,000.00	$ 843,000.00	$ 843,000.00	$ 843,000.00	Replace approximately 1% of water main each year. Funded through utility customers for annual water main replacement.
SUBTOTAL - WATER UTILITY		**$ 3,313,600.00**	**$ 8,349,780.00**	**$ 2,515,331.00**	**$ 3,210,220.00**	**$ 2,357,562.00**	

City of Fort Atkinson
2027-2031 Capital Improvements Projects Plan
Expenditure Detail

PROJECT LINE ITEM		2027	2028*	2029	2030*	2031	PROJECT DESCRIPTION
DEPARTMENT	PROJECT						
				STORMWATER UTILITY			
STORMWATER UTILITY	ANNUAL WATER MAIN REPLACEMENT PROGRAM	$ 245,000.00	$ 393,000.00	$ 261,000.00	$ 163,130.00	$ 275,000.00	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	$ -	$ -	$ -	$ -	$ -	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 asscoiated 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	General building for annual sinkholes and breaks that require fixing. Varies substantantially.
STORMWATER UTILITY	BANKER ROAD RELOCATION	$ 70,000.00	$ -	$ -	$ -	$ -	WisDOT grant for $1.4M which will pay for storm/road/sidewalk improvements. Cost estimate is very preliminary. Design to occur in 2025. Cost noted is the City's portion after the grant.
SUBTOTAL - STORMWATER UTILITY		**$ 315,000.00**	**$ 753,000.00**	**$ 361,000.00**	**$ 263,130.00**	**$ 375,000.00**	

City of Fort Atkinson
2027-2031 Capital Improvements Projects Plan
Expenditure Detail

PROJECT LINE ITEM		2027	2028*	2029	2030*	2031	PROJECT DESCRIPTION
DEPARTMENT	PROJECT						
				AIRPORT**			
AIRPORT	LAND ACQUISITION	$ 20,000.00	$ 50,000.00	$ -	$ -	$ -	For future runway expansion, if necessary
AIRPORT	TERMINAL BUILDING	$ 10,000.00	$ -	$ 40,000.00	$ -	$ -	Design in 2027, construct in 2029
AIRPORT	PAVING	$ -	$ -	$ -	$ 30,000.00	$ -	Paving of entrances to the airport.
SUBTOTAL - AIRPORT		**$ 30,000.00**	**$ 50,000.00**	**$ 40,000.00**	**$ 30,000.00**	**$ -**	

2027-2031 CIP EXPENDITURES TOTAL ALL FUNDS	2027	2028*	2029	2030*	2031
	$ 7,837,900	**$14,134,513**	**$ 6,388,331**	**$ 8,393,470**	**$ 6,013,507**

*Denotes expected borrowing years

**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
2026-2034 COMPUTER REPLACEMENT SCHEDULE

Section 23 – 2026-2034 Computer Replacement Schedule

The 2026-2034 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 - 2026-2034 COMPUTER REPLACEMENT SCHEDULE

SECTION Y - 2026-2034 COMPUTER REPLACEMENT SCHEDULE

Capital Improvements Projects Plan

Computer Replacement Schedule (2026-2034)

PROJECT LINE ITEM		2026	2027	2028	2029	2030	2031	2032	2033	2034
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	$ 1,700.00
Manager	Laptops (2)	$ -	$ -	$ -	$ -	$ 1,700.00	$ 1,700.00	$ 1,700.00	$ -	$ -
Clerk/Treasurer	Server	$ -	$ -	$ 3,000.00	$ -	$ -	$ -	$ 2,000.00	$ -	$ -
Clerk/Treasurer	Laptops (4)	$ 1,700.00	$ 1,700.00	$ -	$ -	$ 1,700.00	$ 1,700.00	$ 1,700.00	$ -	$ 1,700.00
Police Department	Computers	$ -	$ 3,600.00	$ 3,600.00	$ 3,600.00	$ 3,600.00	$ 3,600.00	$ 3,600.00	$ 3,600.00	$ 3,600.00
Police Department	Server	$ 15,000.00	$ -	$ 3,000.00	$ -	$ -	$ -	$ 2,000.00	$ -	$ -
Fire Department	Computers	$ -	$ 1,700.00	$ -	$ 1,700.00	$ -	$ 1,700.00	$ -	$ 1,700.00	$ -
Building Inspector	Computer	$ 1,700.00	$ -	$ -	$ -	$ 1,700.00	$ -	$ -	$ -	$ -
Electrical	Computer	$ -	$ -	$ -	$ 1,700.00	$ -	$ -	$ -	$ 1,700.00	$ -
Public Works - Operations	Computers	$ 1,700.00	$ 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	$ -	$ -	$ 1,700.00	$ -	$ -	$ -	$ -
Library	Computers	$ 5,000.00	$ 5,000.00	$ 5,000.00	$ 5,000.00	$ 5,000.00	$ 7,500.00	$ 7,500.00	$ 7,500.00	$ 7,500.00
Library	Server	$ -	$ -	$ -	$ -	$ -	$ -	$ 18,000.00	$ -	$ -
Museum	Computers	$ 1,700.00	$ 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	$ -	$ 1,700.00	$ -	$ -	$ -	$ 2,000.00	$ -	$ 2,000.00	$ -
Senior Center	Printer - Color	$ -	$ -	$ -	$ -	$ 1,000.00	$ -	$ -	$ -	$ -
Parks	Computers	$ -	$ -	$ 1,700.00	$ -	$ -	$ 2,000.00	$ -	$ -	$ 2,000.00
Recreation	Computers	$ 3,400.00	$ -	$ -	$ 1,700.00	$ -	$ -	$ 4,000.00	$ -	$ -
Recreation	Printer - Color	$ -	$ -	$ -	$ -	$ 2,400.00	$ -	$ -	$ -	$ -
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	$ -	$ -	$ -	$ 2,000.00	$ -	$ -
Water Utility	Computers	$ 1,700.00	$ -	$ 1,700.00	$ -	$ 1,700.00	$ -	$ -	$ -	$ 1,700.00
Water Utility	Server	$ -	$ -	$ 3,000.00	$ -	$ -	$ -	$ 2,000.00	$ -	$ -
	Total Annual Cost:	**$ 39,000.00**	**$ 25,200.00**	**$ 32,100.00**	**$ 23,500.00**	**$ 31,400.00**	**$ 31,100.00**	**$ 52,600.00**	**$ 26,300.00**	**$ 24,600.00**

FUND TYPE BREAK DOWN

General Fund	$ 26,900.00	$ 17,200.00	$ 16,400.00	$ 15,500.00	$ 18,900.00	$ 17,800.00	$ 20,100.00	$ 15,800.00	$ 12,400.00
Utility Funds	$ 4,700.00	$ 3,000.00	$ 10,700.00	$ 3,000.00	$ 4,700.00	$ 3,000.00	$ 7,000.00	$ 3,000.00	$ 4,700.00
Trust Funds	$ 7,400.00	$ 5,000.00	$ 5,000.00	$ 5,000.00	$ 7,800.00	$ 10,300.00	$ 25,500.00	$ 7,500.00	$ 7,500.00
Total Annual Cost:	**$ 39,000.00**	**$ 25,200.00**	**$ 32,100.00**	**$ 23,500.00**	**$ 31,400.00**	**$ 31,100.00**	**$ 52,600.00**	**$ 26,300.00**	**$ 24,600.00**

Department	Qty.	Replacement Cycle	Notes
Municipal Court	1	5 year replacement	New laptop 2021, ARPA
City Council	5	5 year replacement	Initial purchase 2023, ARPA
Manager	2	5 year replacement	2 laptops in 2021 (ARPA and Manager supplies)
Clerk/Treasurer	1	5 year server replacement	Clerk/Treasurer, Wastewater and Water Server
Clerk/Treasurer	4	5 year replacement	2 laptops 2021, ARPA.
Police Department		2-3 years	Continual schedule to replace oldest, rotate and retain
Police Department	2	5 year server replacement	
Fire Department	4	6 year server replacement	Continual schedule to replace oldest, rotate and retain
Building Inspector	1	5 year replacement	Desktop in 2021
Electrical	1	5 year replacement	Desktop in 2025.
Public Works - Operations	5	5 year replacement	Super laptop 2020, Super desktop 2018, Mechanic 2020, Admin 2019, Foreman 2018
Engineering	2	5 year replacement	Engineer 2020, Assnt Engineer 2018
Library	40	5 year replacement	Trust Funds
Library	1	5 year server replacement	Trust Funds
Museum	5	4 year replacement	Trust Funds
Museum - Server	1	4 year server replacement	Trust Funds
Senior Center	2	5 year replacement	Director and Assistant Computer
Senior Center	1	5 year replacement	Eliminated 4 guest computers and changed to printer purchase
Parks	2	5 year replacement	Added a 2nd computer
Recreation	3	5 year replacement	
Recreation	2	5 year replacement	Updated to two printers
Wastewater Utility	7	5 year replacement	Continual schedule to replace oldest, rotate and retain
Wastewater Utility	1	5 year server replacement	
Water Utility	4	5 year replacement	Continual schedule to replace oldest, rotate and retain
Water Utility	1	5 year server replacement	Clerk/Treasurer, Wastewater and Water Server

SECTION Z
APPROVAL RESOLUTIONS &
2026 FEE RESOLUTION

RESOLUTION NO. _____

**A RESOLUTION ADOPTING THE 2026 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 2026 Proposed Budget prepared by City Staff and has authorized publication of the summary budget; and

WHEREAS, a Public Hearing on the 2026 budget was held on November 4, 2025, following proper notice in accordance with §65.90 Wis. Stats.; and

WHEREAS, it is necessary to levy property taxes in the amount of $9,344,051 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 2025 for the uses and purposes set forth in said budget; and

WHEREAS, the necessary levy of $9,344,051 represents a $366,058 (3.77%) decrease from the 2024 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 2026 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 2026 budget is $9,344,051 (including TIDs), and the tax rate is established at $7.16 per thousand dollars of assessed property value, based on the total assessed value of $1,305,311,000.

Adopted and effective this 18th day of November 2025.

CITY OF FORT ATKINSON

____

Kyle Jaeckel, President

ATTEST:

____

Michelle Ebbert, City Clerk/Treasurer/Finance Director

2026 City of Fort Atkinson Budget Summary

	2025 Adopted Budget	2026 Proposed Budget	Percent Change
GENERAL REVENUES			
General Property Taxes	$ 5,998,474	$ 5,609,518	-6.48%
Other Taxes	$ 340,150	$ 340,000	-0.04%
Intergovernmental Revenues	$ 2,413,802	$ 2,817,682	16.73%
Regulation and Compliance Revenues	$ 511,500	$ 541,500	5.87%
Public Charges for Service Revenues	$ 696,744	$ 958,978	37.64%
Public Improvement	$ -	$ -	0.00%
General Revenues	$ -	$ -	0.00%
Commercial Revenues	$ 531,830	$ 554,365	4.24%
Other Financing Sources	$ -	$ -	0.00%
Total General Revenues	**$ 10,492,499**	**$ 10,822,043**	**3.14%**
GENERAL FUND EXPENDITURES			
General Government	$ 964,244	$ 1,004,647	4.19%
Public Safety	$ 5,019,641	$ 5,440,967	8.39%
Health and Social Services	$ 34,000	$ 34,500	1.47%
Public Works	$ 2,507,609	$ 1,797,970	-28.30%
Culture and Recreation	$ 1,644,735	$ 1,774,616	7.90%
Conservation and Development	$ 266,270	$ 267,570	0.49%
Public Service Enterprises	$ 56,000	$ 501,773	796.02%
Total General Fund Allocations	**$ 10,492,499**	**$ 10,822,043**	**3.14%**
PROPERTY TAX LEVY	**2025**	**2026**	
General Property Taxes	$ 5,998,474	$ 5,609,518	-6.48%
Debt Service Fund	$ 1,823,441	$ 2,097,025	15.00%
Transportation Fund	$ 500,000	$ 500,000	0.00%
Dwight Foster Public Library Fund	$ 624,000	$ 637,000	2.08%
Capital Improvement Project Budget	$ 167,450	$ 246,400	47.15%
Total Levy Less TIDs	**$ 9,113,365**	**$ 9,089,943**	**-0.26%**
Klement Business Park - TID #6	**$ 48,264**	**$ 49,645**	2.86%
Downtown Economic Development - TID #7	**$ 136,951**	**$ 142,609**	4.13%
Northwest Corridor Development - TID #8	**$ 390,296**	**$ -**	-100.00%
Northwest Overlay Development - TID #9	**$ 7,733**	**$ 23,433**	203.03%
Northeast Blight Elimination - TID #10	**$ 13,500**	**$ 38,422**	184.61%
Total Levy Including TIDs	**$ 9,710,109**	**$ 9,344,051**	**-3.77%**

RESOLUTION NO. _____

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 2026 Operating Budget of $9,089,942.56 (TID out) and **$9,344,051.18** (TID in); and

WHEREAS, Jefferson County has submitted a certified levy request of $4,281,349.72 (TID out) for the 2026 fiscal year, and the City has determined the TID-in amount to be levied of **$4,401,033.79;** and

WHEREAS, the School District of Fort Atkinson (1883) has submitted a certified levy request of $12,587,766.17 (TID out) for the 2025-2026 School Year, and the City has determined the TID-in amount to be levied of **$12,939,655.68**; and

WHEREAS, Madison Area Technical College has submitted a certified levy request of $907,136.47 (TID out) for the 2025-2026 Fiscal Year, and the City has determined the TID-in amount to be levied of **$932,495.49**; and

WHEREAS, the following tables summarize the total requested levy (TID in) and estimated Mill Rate based on the City's assessed value of $1,305,311,000, without the School Levy Tax Credit:

TABLE 1: City of Fort Atkinson Tax Increment Calculation

City of Fort Atkinson TIDs	2025 DOR Full Value	Base Value	Increment Value	Value * Interim Tax Rate	
TID #6 Value	$ 9,400,200.00	$ 1,135,400.00	$ 8,264,800.00	$ 146,730.21	**FUND 12**
TID #7 Value	$ 34,980,700.00	$ 11,239,400.00	$ 23,741,300.00	$ 421,494.28	**FUND 13**
TID #9 Value	$ 27,590,700.00	$ 23,689,600.00	$ 3,901,100.00	$ 69,258.69	**FUND 23**
TID #10 Value	$ 30,148,100.00	$ 23,751,700.00	$ 6,396,400.00	$ 113,559.33	**FUND 24**
			$ 42,303,600.00	**$ 751,042.50**	

TABLE 2: Taxing Jurisdictions Total Levy Comparison (2025-2024)

Taxing Jurisdiction	2025 General Purpose Tax Levy	TID Tax Increment	Total 2025 Levy	Total 2024 Levy	Levy Increase (Decrease)
State of Wisconsin	$ -	$ -	$ -	$ -	$ -
Jefferson County	$ 4,281,349.72	$ 119,684.07	$ 4,401,033.79	$ 4,128,268.86	$ 272,764.93
FA School District	$ 12,587,766.17	$ 351,889.51	$ 12,939,655.68	$ 12,836,367.64	$ 103,288.05
Madison Area Tech College	$ 907,136.47	$ 25,359.02	$ 932,495.49	$ 901,936.86	$ 30,558.62
City of Fort Atkinson	$ 9,089,942.56	$ 254,108.62	$ 9,344,051.18	$ 9,710,108.88	$ (366,057.70)
TOTAL	**$ 26,866,194.92**	**$ 751,041.22**	**$ 27,617,236.14**	**$ 27,576,682.24**	**$ 40,553.90**

TABLE 3: City of Fort Atkinson Mill Rate Worksheet

DIST	TAXING JURISDICTION	AMOUNT NEEDED (TID IN)	TAX BASE (ASSESSED VALUE)	MILL RATE	TAX RATE PER $1,000 of ASSESSED VALUE
SWI	STATE OF WISCONSIN	0.00	1,305,311,000	0.000000000	$ -
	JEFFERSON COUNTY	4,401,033.79	1,305,311,000	0.003371636	$ 3.37
	FORT ATKINSON SCHOOL DISTRICT	12,939,655.68	1,305,311,000	0.009913083	$ 9.91
	MADISON AREA TECH COLLEGE	932,495.49	1,305,311,000	0.000714386	$ 0.71
	CITY OF FORT ATKINSON	9,344,051.18	1,305,311,000	0.007158487	$ 7.16
	TOTALS	**27,617,236.14**	1,305,311,000	**0.021157591**	**$ 21.16**

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, 2026.

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 $27,617,236.14 upon the General Tax Roll for 2025 a tax rate of $21.16 per $1,000 of assessed valuation, not including the School Levy Tax Credit.

Adopted and effective this 18th day of November 2025.

CITY OF FORT ATKINSON

____

Kyle Jaeckel, President

ATTEST:

____

Michelle Ebbert, City Clerk/Treasurer/Finance Director

RESOLUTION NO. ____
A RESOLUTION ESTABLISHING THE 2026 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, 2026; 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, 2026.

2026 CITY OF FORT ATKINSON SCHEDULE OF FEES

TYPE OF LICENSE OR PERMIT	2026 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 services charges
Vehicle Registration Fee	$20.00	Per car per year (with registration)
Special Charge on Property Tax Bill – Garbage and Recycling Collection	$231.00	Per unit receiving curbside collection services

TYPE OF LICENSE OR PERMIT	2026 FEE AMOUNT	UNIT/DURATION
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 1st	$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 1st – June 30th Even Years	$30.00	Per 2 years
Operator (1 year) July 1st – June 30th Odd Years	$15.00	Per 1 year
Provisional Operator One per person	$10.00	For 60 days
Temporary Operator One per person per year	$10.00	For 1-10 consecutive days
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[1]		
One and Two Family Residential		
Base Fee	$35.00	$60.00 min. fee per permit
New Construction	$0.25	Per square foot

[1] For any building permit application that requires state plan review, the City will invoice the applicant directly for any additional costs related to state plan review by an employee, contractor, or consultant.

TYPE OF LICENSE OR PERMIT	2026 FEE AMOUNT	UNIT/DURATION
BUILDING[2] (Con't)		
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	$7.00	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
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

[2] For any building permit application that requires state plan review, the City will invoice the applicant directly for any additional costs related to state plan review by an employee, contractor, or consultant.

TYPE OF LICENSE OR PERMIT	2026 FEE AMOUNT	UNIT/DURATION
BUILDING[3] (Con't)		
Commercial / Industrial (Con't)		
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
Existing Structures		
Base 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	$0.75	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
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

[3] For any building permit application that requires state plan review, the City will invoice the applicant directly for any additional costs related to state plan review by an employee, contractor, or consultant.

TYPE OF LICENSE OR PERMIT	2026 FEE AMOUNT	UNIT/DURATION
BUILDING[4] (Con't)		
Plumbing (Con't)		
New commercial and additions/remodels	$0.05	Per SF of project
Per Fixture	$6.00	Per fixture
Per Air Admittance Valve	$10.00	Per Valve
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
Alarm Fee/Fire Suppression	$75.00/$300.00	Residential/Commercial

[4] For any building permit application that requires state plan review, the City will invoice the applicant directly for any additional costs related to state plan review by an employee, contractor, or consultant.

TYPE OF LICENSE OR PERMIT	2026 FEE AMOUNT	UNIT/DURATION
BUILDING[5] (Con't)		
Miscellaneous Building Permits (Con't)		
Erosion Control Bond	$1,500.00	Bond[6],
Code Enforcement Reinspection Fee – 1st	$50.00	Per inspection
Code Enforcement Reinspection Fee – 2nd	$75.00	Per inspection
Code Enforcement Reinspection Fee – 3rd	$100.00	Per inspection
Code Enforcement Reinspection Fee – 4th	$200.00	Per inspection
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 home occupation
Vacant Property Registration Zoning Fee	$0.00 $100.00 $250.00 $400.00	Annually (0-1 years) Annually (2-5 years) Annually (6-10 years) 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
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 5th per calendar year)	$300.00	Per lift assist after 5 per calendar year

[5] For any building permit application that requires state plan review, the City will invoice the applicant directly for any additional costs related to state plan review by an employee, contractor, or consultant.
[6] Bond, less any fees accrued by the City for maintaining the site. Any remaining funds will be returned when perennial cover of 70% is achieved.

TYPE OF LICENSE OR PERMIT	2026 FEE AMOUNT	UNIT/DURATION
EMERGENCY MEDICAL SERVICES (EMS) FEES (Con't)		
Lift Assist – Non City Resident (after 5th 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 FEES[7]		
Commercial Erosion and Sediment Control Permit Review	$150.00	Per project
Right of Way Permit Review	$50.00	Per request
Storm Water Permit Review	$200.00	Per project
LAND USE APPLICATIONS[8]		
Conditional Use Permit Review	$250.00	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
Park Impact Fees	$1009 $757 $404	Per single/dup. Per multifam unit Per senior unit
Planned Unit Development Review	$750.00	Per project (includes zoning change)
Plat Review	$200.00 base plus $10.00 per lot; Maximum $750.00	Per lot or maximum fee
Certified Survey Review – Plan Commission Review	$100.00 base plus $10.00 per lot; Maximum $150.00	Per lot or maximum fee
Extraterritorial Certified Survey Map – Staff Review	$25.00 per lot or $100.00 max	Per lot or maximum fee
Sign Permit Review	$75.00	Per sign

[7] 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.).

[8] 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.).

TYPE OF LICENSE OR PERMIT	2026 FEE AMOUNT	UNIT/DURATION
LAND USE APPLICATIONS[9] (Con't)		
Site Plan Review	$300.00	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	$300.00	Per request
Zoning Map Amendment	$300.00	Per request
PARKS AND RECREATION FEES[10]		
Open Air Shelters	$60.00 Deposit: $50.00	Per day; deposit refundable
Clubhouse	$225.00 Deposit: $100.00	Per day; deposit refundable
Rotary Pavilion	$150.00 Deposit: $50.00	Per day; deposit refundable
Table Rentals	$4.50 per table	Per weekend
Table Rental – Replacement Fee	$125.00	Per missing or damaged table
Chair Rentals	$0.75 per chair	Per weekend
Chair Rental – Replacement Fee	$30.00	Per missing or damaged chair
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 Lost Pass – Replacement Fee	$5.00	Per replacement pass (missing/lost)
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	$200.00	Per hour (2 hour maximum)

[9] 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.).

[10] 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.

FORT • ATKINSON
PARKS & RECREATION

2026 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.			

TYPE OF LICENSE OR PERMIT	2026 FEE AMOUNT	UNIT/DURATION
PARKS AND RECREATION FEES[11] (Con't)		
Municipal Building Gym Rental – Birthday Parties	$30.00	Per 2 hour maximum rental
Municipal Building Gym Rental – Resident/Recreational Use	$5.00	Per hour
Municipal Building Gym Rental – Non-Resident or organized team	$20.00	Per hour (2 hour maximum)
Municipal Building Gym Rental – Special Events[12]	$50.00	Per day
Municipal Building Gym Rental – Non-Resident Special Events[13]	$100.00	Per day
Field Fees[14]	Various	See Attachment
PUBLIC WORKS – OPERATIONS FEES[15]		
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
12-Yard Dump Truck (use by PW Staff)	$57.00	Per hour – billed in 15 min increments
Residential Lot Mowing - in excess of 8" in height (code enforcement action required)	$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 (code enforcement action required)	$220.00	Per hour – billed in minimum 1 hour increments (with 15 min increments thereafter)
Public Works Staff Labor	$40.00	With approval only; per hour – billed in 15 min increments

[11] 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.

[12] Municipal gym rental fee plus the actual cost of any services requested to be performed by City staff for the event (i.e. chairs, tables, mats, etc.).

[13] Municipal gym rental fee plus the actual cost of any services requested to be performed by City staff for the event (i.e. chairs, tables, mats, etc.).

[14] See attached Fort Atkinson Parks & Recreation 2026 Field Fees

[15] 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.

TYPE OF LICENSE OR PERMIT	2026 FEE AMOUNT	UNIT/DURATION
PUBLIC WORKS – COMPOST SITE FEES		
Screened compost for purchase	$25.00	Per cubic yard. Delivery fee extra based on actual labor and equipment 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 limit
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 ___________ 2025.
Effective the 1st day of January 2026.

CITY OF FORT ATKINSON

____

Kyle Jaeckel, President

ATTEST:

____

Michelle Ebbert, City Clerk/Treasurer/Finance Director