

# **MARATHON & PORTAGE COUNTY JOINT FINANCE COMMITTEE AGENDA**

**Conference Room B – Upper Level**

**Central Wisconsin Airport Terminal, 100 CWA Drive, Mosinee, Wisconsin 54455**

**Monday, September 29, 2025 at 5:00 p.m.**

## **Joint Finance Committee Members:**

### **Marathon County**

John Robinson, Chair  
Gayle Marshall, Vice Chair  
Kurt Gibbs  
Kody Hart  
Ann Lemmer  
Scott Poole  
Jordan Reynolds

### **Portage County**

Larry Raikowski, Chair  
Dave Ladick, Vice Chair  
Julie Morrow  
Andrew Rockman  
Vinnie Miresse

The annual meeting of the Marathon and Portage County Joint Finance Committee will have the option for members and the public to call-in via telephone conference. Committee members and the public may join the meeting by calling 1-469-480-4192 and enter Conference ID 869 666 616#. The conference line will be open to calls five (5) minutes prior to the meeting start time listed above.

## **A G E N D A**

1. Call Meeting to Order by Marathon County Finance Committee Chair Robinson
  - a. Pledge of Allegiance
2. Approval of Minutes of September 16, 2024
3. Public Comment Period: 15-minute time limit
4. Review and Possible Action on 2026 Central Wisconsin Airport Annual Budget
5. Overview of Future Airport Operations
6. Adjournment

*Any person planning to attend this meeting who needs some type of special accommodation to participate should call the Marathon County Clerk's Office at 715-261-1500 or e-mail [countyclerk@co.marathon.wi.us](mailto:countyclerk@co.marathon.wi.us) one business day before the meeting.*

# CENTRAL WISCONSIN AIRPORT JOINT FINANCE COMMITTEE MEETING MINUTES

## CENTRAL WISCONSIN AIRPORT TERMINAL

Conference Room B – East Terminal Upper Level, Mosinee, Wisconsin

September 16, 2024 - 5:00 p.m.

Joint Finance

Committee:

### **Marathon County**

John Robinson, Chair  
Gayle Marshall, Vice Chair - Absent  
Kurt Gibbs - via phone  
Ann Lemmer  
Kody Hart - Excused  
Scott Poole- via phone  
Jordan Reynolds - Absent

### **Portage County**

Larry Raikowski, Chair  
Dave Ladick, Vice Chair  
Julie Morrow - via phone  
Andrew Rockman - Excused  
Vinnie Miresse

Staff:

Brian Greffe, Airport Director  
Julie Ulrick, Badging Coordinator

David Drozd, Asst. Airport Director-Finance

Visitors:

Jennifer Jossie, Portage Co. Finance Director  
Samantha Fenske, Marathon Co. Finance Director  
Lance Leonhard, Marathon Co. Administrator – via phone

**Call to Order:** Portage County Chair Raikowski called the Portage County Finance Committee and Joint Finance Committee meetings to order at 5:05 p.m. The Marathon County Finance Committee meeting was called to order at 5:05 p.m. by Marathon County Finance Chair Robinson.

**Approval of Minutes:** *Motion by Ladick, second by Miresse to approve the minutes of the September 25, 2023 Joint Finance Committee meeting. Motion carried unanimously.*

**Public Comment Period:** None.

### **Review and Possible Action on Central Wisconsin Airport (CWA) 2025 Annual Budget:**

The 2025 budget summary shows an overall budget decrease of 11.12%. This is attributed to less funds allocated for capital outlay and local project expenses. There will be a deliberate effort to optimize airport finances throughout the year. Air service overall is expected to see a moderate increase in 2025 with possible aircraft upgauges on American and a third daily flight with Delta late in the year. Parking revenue, concession revenue and passenger facility charges (PFCs) would be impacted positively. Personnel expenses are up approximately 3% with the maintenance department fully staffed and the two intern positions ending for 2025. Expenses follow a similar trend as in the past few years as the costs of goods and services have gone up significantly, with sizable increase in areas such as utilities, operating supplies, contracted services, and health insurance. As planned in prior years, the fund balance will be used to cover debt service and part of the capital and operating budget in 2025. The total fund balance budgeted for 2025 is \$740,861, of which \$452,221 is for debt service and \$288,640 for capital and operating expenses. Final numbers for payroll and insurance have not been allocated to date, so the budget will be subject to minor changes in those categories.

Local capital expense for 2025 includes the replacement of two pickup trucks (\$110,000), network equipment upgrades (\$30,000), replacement of an airfield tractor with mower (\$60,000), and 2.5% local share for general aviation ramp rehabilitation (\$50,000). Local capital expenses for the year total \$250,000. Federal capital projects in 2025 include the following, which are part of the recently completed Terminal Area Master Plan: Construction of a new CWA owned general aviation transient aircraft hangar (\$400,000 local share budgeted for in 2024); construction of a new CWA owned general aviation passenger terminal building (approximately \$250,000 local share, of which \$180,000

was budgeted for in 2024); and rehabilitation of the general aviation apron and ramp (\$50,000 local share budgeted for 2025).

CWA's audited unrestricted fund balance as of 12/31/23 ended at \$4,393,286, with the audited restricted fund balance (PFCs) as of 12/31/23 at \$967,655. The current PFC balance as of 8/31/2024 is \$1,211,127. The airport's total net position increased \$13 million from 2022 to 2023, ending 2023 with a net position of \$88,631,004.

Debt service payments total \$524,262.50 for 2025. Of this amount, \$72,041.92 will be paid from PFCs and the remaining \$452,220.58 will be paid from CWA's fund balance. No county issued debt is requested for 2025 and none is anticipated in 2026. Both GO Bonds are held by Marathon County and no debt for CWA is held by Portage County. No tax levy is being requested in 2025. The budget was reviewed in advance of this meeting with the Finance Directors from both Marathon & Portage Counties and was approved by the Joint Airport Board on September 10, 2024.

Other items of interest in 2024 include Avelo's announcement they would cease service from CWA to Orlando; the FBO was purchased by Ovation and a lot of positive changes have already taken place; another corporate hangar is being constructed by GFO Aviation and construction should be completed next summer; the airport fire fighting vehicles have been changed over to utilize fluorine-free foam; in a partnership with Leigh Yawkey Woodson Art, a community project was held at the airport and a new art display was installed in the concourse called Birds of a Feather; a rehab of the air traffic control tower is going on and the tower will be closed for two weeks; the Trump campaign recently held a rally at the airport, with the airport providing support for setup and landside necessities; vice presidential candidate Walz passed through CWA on the way to a rally at Whitewater Hall.

***Motion by Ladick, second by Lemmer to approve the CWA 2025 annual budget as presented, subject to minor changes in payroll and insurance. Motion carried unanimously.***

**Adjournment: 5:47 p.m. Motion by Lemmer, second by Miresse to adjourn. Motion carried unanimously.**

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Julie Ulrick, Recording Secretary



## Agenda Item Summary

**Airport Board Meeting Date:** September 11, 2025

**Joint Finance Meeting Date:** September 29, 2025

**Agenda Item Title:** #4) Review and Possible Action on the 2026 Central Wisconsin Airport (CWA) Annual Budget

**Staff Responsible:** David Drozd, Assistant Airport Director-Finance

### Background:

- The Joint Airport Board is required to prepare an annual budget and submit it to both Finance Committees for approval. This is included in Resolution No. 300 which was approved in 1977.

### 2026 Budget Notables:

- No county tax levy is requested for 2026.
- Debt service payments total \$515,762.50 for 2026. Of this amount, \$70,586.77 will be paid from Passenger Facility Charge (PFC) fees, and the remaining \$445,175.73 will be paid from operational revenue and fund balance.
- Federal Capital Projects in 2025/2026 include the following which are part of our Terminal Area Master Plan (TAMP):
  - Construction of a new CWA owned General Aviation (GA) Transient Aircraft Hangar.
    - \$3,654,000 total project bid cost.
    - Local funding: \$182,700. Local funding budgeted in 2024 and carried over to 2025.
    - Project start date: August 18, 2025. Completion in third quarter of 2026.
    - GA Transient Hangar renderings shown in the attachments.
  - Construction of a new CWA owned GA Passenger Terminal Building.
    - \$6,558,000 total project bid cost.
    - Local funding: \$704,000. Local funding budgeted in 2024 and carried over to 2025.
    - Local Funding provided as of August 2025: \$575,104.13
    - 2026 Local funding: \$40,000.
    - Project start date: Fall 2025. Project completion in fourth quarter of 2026.
    - GA Terminal renderings shown in the attachments.
  - Reconstruction of the GA Apron & Ramp.
    - \$3 million estimated total project cost.
    - Local Funding: Estimated at \$150,000. \$50,000 budgeted in 2025, \$90,000 in 2026. 100% reimbursable in future PFC application.
    - Preliminary design contract approved May 13, 2025, in the amount of \$58,996.85.
    - Completion depends on federal funding-estimated third quarter 2026.
- Local Capital Expenses for 2026 include a new paint machine (\$40,000), a replacement snow removal vehicle for landside operations (\$45,000), terminal replacement items/updates, i.e. carpet, automatic doors, etc.(\$30,000), a replacement terminal paging system (\$75,000), the rehabilitation of the air traffic control tower parking lot

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(\$30,000), IT network equipment upgrades (\$30,000), local share of the GA Apron & Ramp project (\$90,000) and (\$40,000) for the local share of the GA Terminal project. Total costs are estimated to be \$380,000. Breakdown in packet.

- For 2026, we have budgeted \$490,000 for the sale of CWA property and equipment. This includes the sale of a hangar and office facility, and the sale of our oldest Aircraft Rescue & Fire Fighting (ARFF) truck, with normal miscellaneous items.
- No new positions have been requested or budgeted for in 2026. We are planning to fill our approved apprenticeship position in 2026.
- As planned in prior years, we will be using our Fund Balance to cover part of the debt service. Total Fund Balance usage budgeted for 2026 is \$398,205, which will be applied to part our debt service obligation of \$445,176.
- Our new Rosenbauer Panther 4x4 ARFF truck will be delivered in 2026.

#### **Debt Service Update:**

- No County issued debt is requested for 2026 and none is anticipated for 2027.
- Marathon County holds both General Obligation (GO) Airport Bonds. No debt for CWA is currently held by Portage County.
- 2012 GO Bond – Total Principal & Interest: \$3,371,510.60
- 2015 GO Bond – Total Principal & Interest: \$3,455,786.81
- Payments for 2027 and beyond (after 2026 payments):
  - 2012 GO Bond – 2027-2028 balance: \$ 313,250 (of which \$64,655 is PFC eligible)
  - 2015 GO Bond – 2027-2030 balance: \$ 1,200,113 (of which \$104,050 is PFC eligible)

#### **CWA Fund Balance Update:**

- Unrestricted Fund Balance 12/31/2024 (audited): \$ 4,812,295 Increase of \$419,009 over 2023
- Restricted Fund Balance (PFC) 12/31/2024 (audited): \$ 1,311,395 Increase of \$343,641 over 2023
- Current PFC Fund Balance as of 8/25/2025: \$ 1,527,506

#### **Central Wisconsin Airport Ownership:**

- Airport Ownership Percentage:
  - Marathon County – 64%
  - Portage County – 36%
- The County's investment in the airport is based on the respective equalized value of each county, revised every five years.
- The last revision was done in 2021.

#### **CWA Airport Improvement Program (AIP) Project History:**

- 2017 - Fuel Farm Rehab/GA Apron/Taxiway C repairs/SRE Loader Mount Blower: \$ 1,316,847
- 2018 - Commercial Apron Repairs/Boarding Bridge Replacement/SRE Snowblower: \$ 5,279,021
- 2019 – Concourse Rehab/Plow, Broom, and Loader purchase/Land Acquisition: \$ 5,966,987
- 2020 – Runway 17/35 Reconstruction/Taxiway B Rehab: \$24,166,869
- 2021 – Taxilane E and Flightline Drive/Runway 17/35 Nav aids: \$ 3,158,883
- 2022 – Runway Shift and Lighting Project : \$18,857,352
- 2023 – Terminal Area Master Plan (TAMP) \$ 802,562
- 2024 – Air Traffic Control Tower Rehabilitation \$ 1,392,868
- 2025 – GA Transient Hangar \$ 3,654,000

• 2025 – GA Passenger Terminal	\$ 6,558,000
Total Project Costs:	\$ 71,153,389

#### **2025 Items of Interest:**

- American Airlines – Increased capacity by 50% in June of this year with the upgauge of their aircraft this summer.
- CWA and Ovation CWA, LLC hosted the Cherokees to Oshkosh group here during EAA AirVenture.
- A private hangar will be finished this September on the east end of our property. See attached pictures.
- Centergy is in the process of establishing a Regional Air Service Development Fund to help facilitate either new carrier or a new destination at CWA. Funds from both Marathon & Portage counties are planned in their 2026 budgets.

#### **Timeline:**

The 2026 CWA Annual Budget was approved by the Airport Board on Thursday, September 11, 2025, with the Joint Finance Committee considering approval on Monday, September 29, 2025. Upon approval by all entities at these meetings, each county will present the CWA Annual Budget for approval as part of their comprehensive annual county budget.

#### **Financial Impact:**

No tax levy is being requested in 2026 from either Marathon or Portage Counties. This budget has been reviewed in advance of the Joint Finance Committee meeting with Marathon & Portage County's Finance Directors.

#### **Contributions to Airport Goals:**

- Mission Statement: *Provide premier access to the world through aviation and be a catalyst for economic growth in our communities.*
- Vision Statement: *To be the airport of choice for central and northern Wisconsin.*

**Recommended Action:** Airport staff recommend approval of the 2026 CWA Annual Budget.

**Central Wisconsin Airport  
2026 Budget Summary**

<b>Revenue</b>	<b>2026</b>	<b>2026</b>	2025 Adopted	2025 Adopted	% CHANGE 25-26
Operating Revenue	\$4,218,000		\$3,744,000		12.66%
Fund Balance - Capital & Operations	\$0		\$288,640		-100.00%
Fund Balance - Debt Service - Non PFC	<u>\$398,205</u>		<u>\$452,221</u>		-11.94%
<b>Total Revenues</b>		\$4,616,205		\$4,484,861	2.93%
<b>Less:</b>					
<b>Expenses</b>					
Personnel Expenses	\$2,153,029		\$2,115,040		1.80%
Contractual Services	\$966,500		\$936,000		3.26%
Supplies and Expense	\$513,500		\$533,600		-3.77%
Building Materials	\$38,000		\$73,000		-47.95%
Fixed Charges-Insurance	\$120,000		\$125,000		-4.00%
Capital Outlay	\$380,000		\$250,000		52.00%
Debt Service - Non PFC	<u>\$445,176</u>		<u>\$452,221</u>		-1.56%
<b>Total Expenses</b>		<u>\$4,616,205</u>		<u>\$4,484,861</u>	2.93%
<b>Balance</b>		<b>\$0</b>		<b>\$0</b>	

**CENTRAL WISCONSIN AIRPORT  
2026 DEBT SERVICE**

**Total by Fund**

\$	44,608.20	PFC-2012
\$	25,978.57	PFC-2015
\$	171,516.80	605-GENERAL 2012
\$	273,658.93	605-GENERAL 2015

<b>\$</b>	<b>515,762.50</b>
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**Total by Principal/Interest**

2012 PRINCIPAL	\$	200,000.00
2012 INTEREST	\$	16,125.00
2015 PRINCIPAL	\$	255,000.00
2015 INTEREST	\$	44,637.50
TOTAL PRINCIPAL	\$	455,000.00
TOTAL INTEREST	\$	60,762.50
<b>TOTAL</b>	<b>\$</b>	<b>515,762.50</b>

\$	445,175.73
\$	70,586.77
<b>\$</b>	<b>515,762.50</b>

**CWA Funded - 605  
Passenger Facility Charge (PFC)**



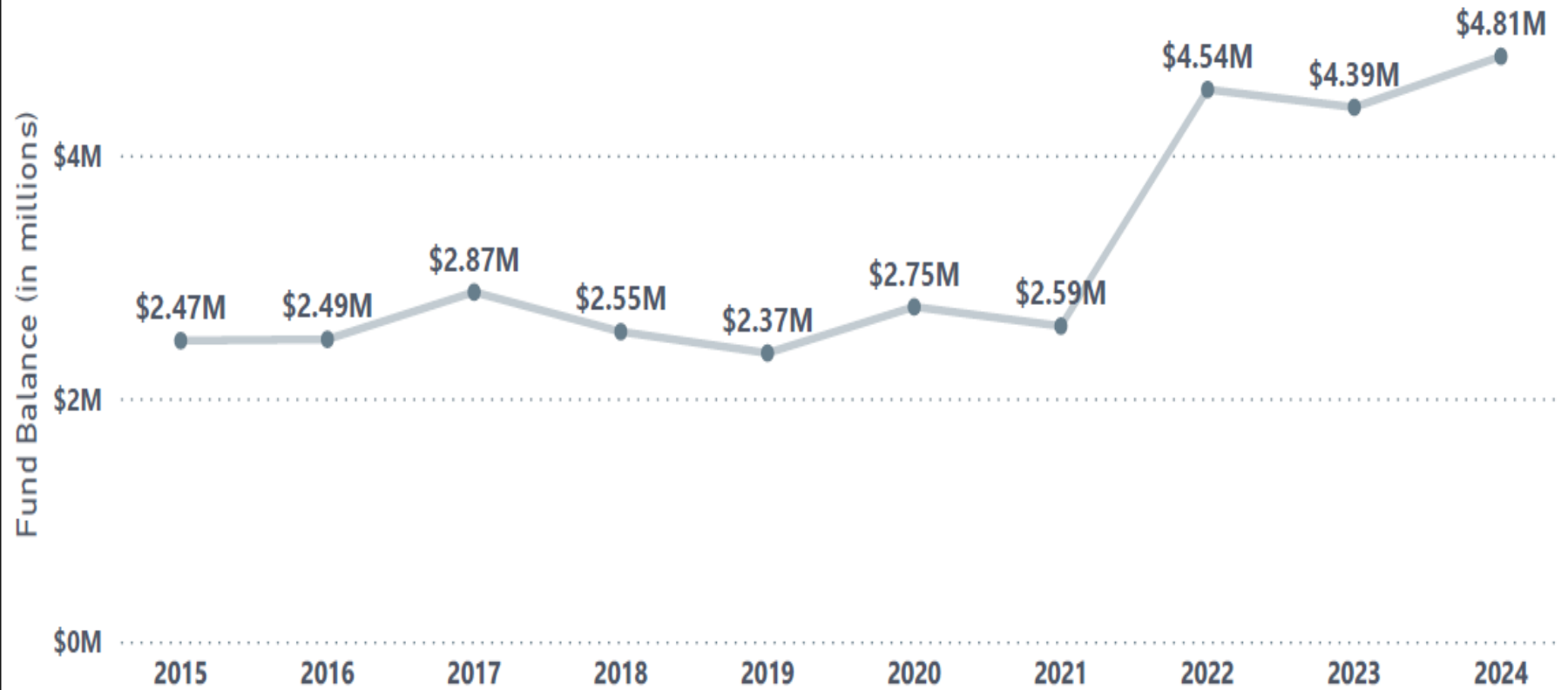
## CENTRAL WISCONSIN AIRPORT

### 2026 Capital Expense Breakdown

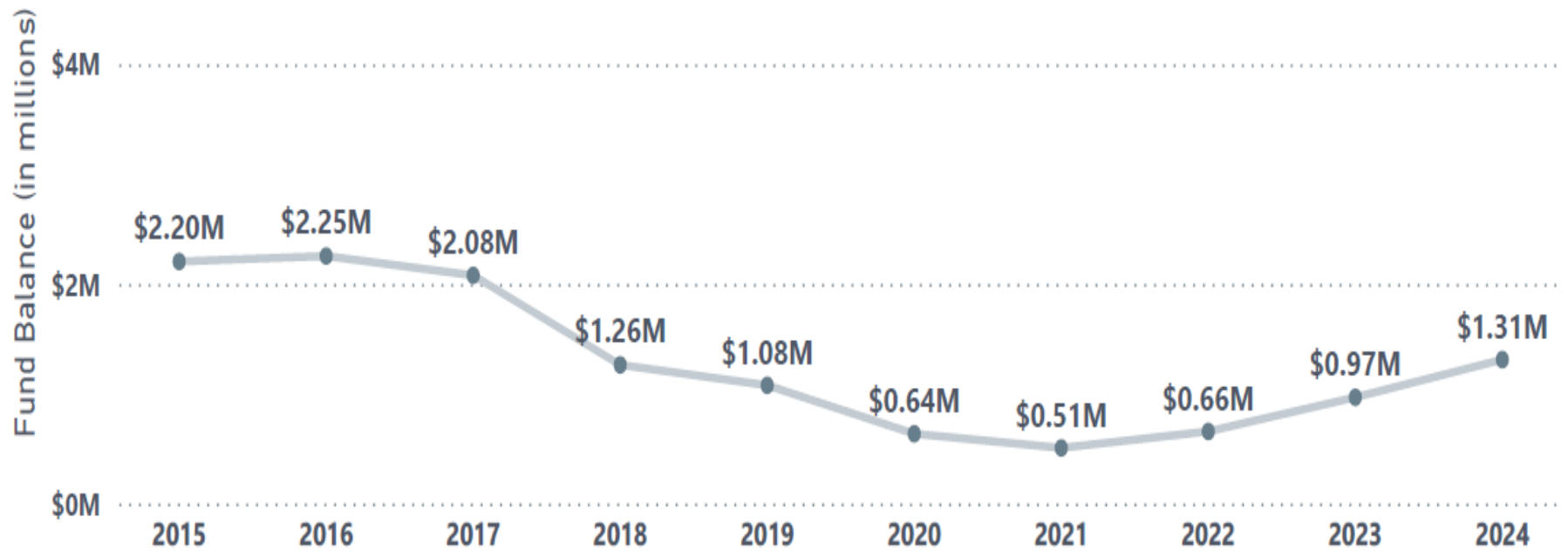
CWA Capital Improvement / Non-AIP / Funded by CWA

<b>IT Equipment and Hardware</b>	<b>58132</b>		
<i>Network Equipment Upgrades</i>		<u>\$ 30,000.00</u>	30,000.00
<b>Other Capital Equipment</b>	<b>58190</b>		
<i>Two Color Line Painter</i>		\$ 40,000.00	
<i>Snow Removal Equipment - Landside</i>		<u>\$ 45,000.00</u>	
			\$ 85,000.00
<b>General Municipal Buildings</b>	<b>58220</b>		
<i>Terminal Wear Items - Replacement/Updates</i>		\$ 30,000.00	
<i>Terminal Paging System Replacement</i>		<u>\$ 75,000.00</u>	
			\$ 105,000.00
<b>Parking Lot Improvements</b>	<b>58244</b>		
<i>Air Traffic Control Parking Lot Rehabilitation</i>		<u>\$ 30,000.00</u>	
			\$ 30,000.00
<b>Airport Facilities</b>	<b>58227</b>		
<i>Local Share of GA Terminal Project</i>		\$ 40,000.00	
<i>Local Share of GA Apron &amp; Ramp Project</i>		<u>\$ 90,000.00</u>	
			\$ 130,000.00
		<u><u>\$ 380,000.00</u></u>	<u><u>\$ 380,000.00</u></u>

## Unrestricted Fund Balance History: 2015-2024

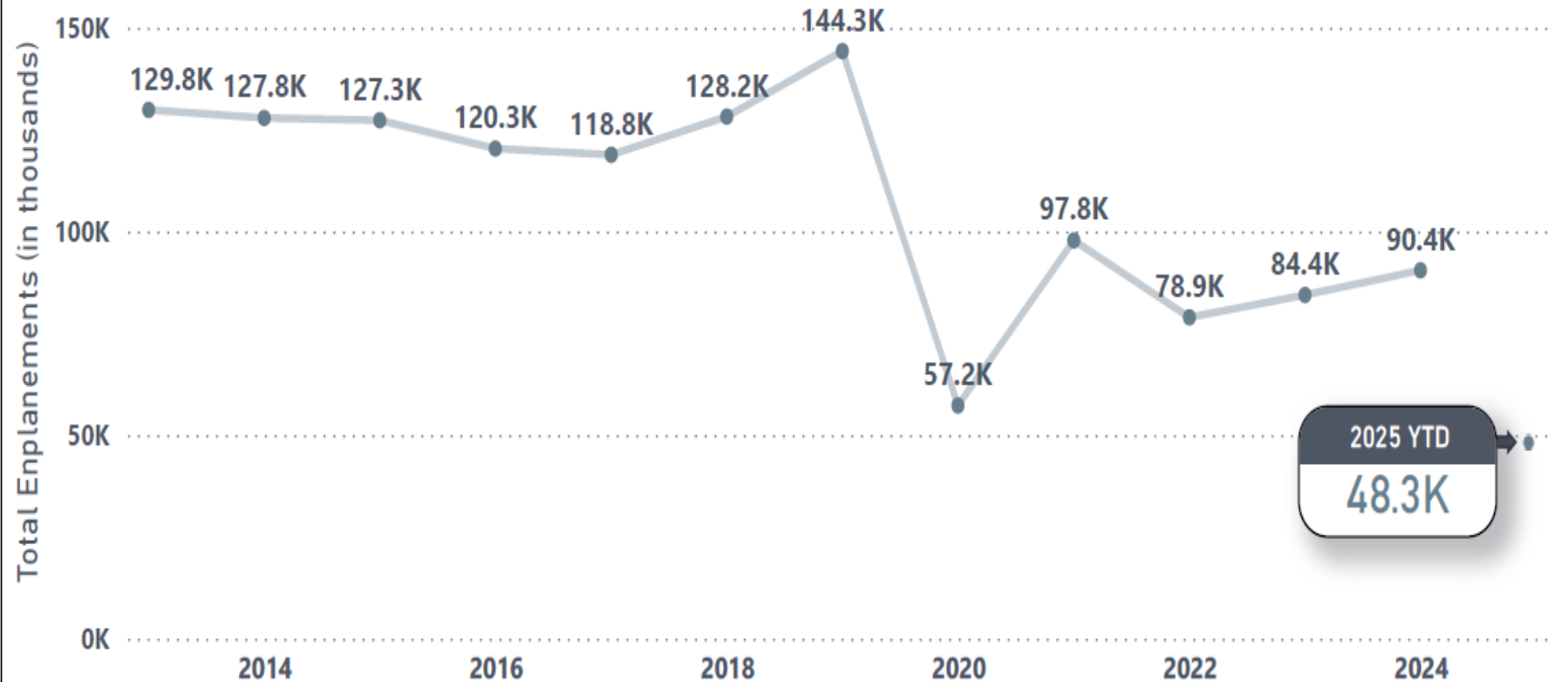


## Restricted Fund Balance History: 2015-2024



## Total Enplanements

2013-2024 Annual Totals (2025 Year-to-Date as of July 31, 2025)















## PANTHER 4X4

ARFF APPARATUS

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### CHASSIS & CAB:

- Tubular Chassis Frame Rails
- Volvo 700 HP D16 Industrial Engine
- Twin Disc 6 Speed Electronic Transmission
- High Performance Coil Spring Suspension (HPCS)
- Differential Locks for Front and Rear Axles
- Top Speed Approx. 70 MPH (Fully Loaded)
- Acceleration 0-50 MPH/25 Sec (Fully Loaded)
- On Board Battery Charger
- Monitoring and Data Acquisition System (MADAS)
- 105 Cubic Ft of Windshield Visibility
- Seating for Up to 6 Personnel
- Flip Up Center Console
- Flip Up Dashboard Camera Monitors



### BODY & FIREFIGHTING SYSTEM:

- 1585 Gallon Water Tank
- 200 Gallon Foam Tank
- Rosenbauer N80 2100 GPM Pump
- Rosenbauer RM35 Turrets Including Hydrochem
- Single or Twin Agent Booster Reel
- Two (2) 1 3/4" Pre-Connect Handlines
- Windshield Deluge System
- 500 lb. Dry Chemical or Halotron Systems
- LED Integrated Warning Lights
- Full Firefighting Structural Panel
- Automatic Foam Selection of 1% thru 9%
- Weight of 57,000 lbs (Full Agent and Equipment)
- Onboard Generator Systems





## Marathon County Budget Report Central Wisconsin Airport

Org. Level: CWA Operations Cost Center  
Fund: 605 Central Wisconsin Airport Fund  
Grant: None / Uncategorized  
Program, Project, Debt Issuance: All

2026 Requested Budget Tax Levy
(0)

Revenues	2025 Modified Budget	2026 Requested Budget	Variance
46340 - 46340 Airport Fuel Flow	70,000	68,000	(2,000)
46340 - 46341 Airport Fuel Sales	35,000	35,000	-
46340 - 46342 Lease of Airport Land	100,000	125,000	25,000
46340 - 46343 Airport Parking lots, Ramps and Meters	1,250,000	1,150,000	(100,000)
46340 - 46344 Airport Landing Fees	260,000	275,000	15,000
46340 - 46345 Airport Public Charges	1,450,000	1,540,000	90,000
46340 - 46346 Rent of Hangars	265,000	330,000	65,000
46700 - 46724 Advertising Income	55,000	60,000	5,000
48900 - 48900 Other Miscellaneous Revenues	170,000	25,000	(145,000)
48900 - 48902 Other Reimbursements	-	75,000	75,000
48110 - 48110 Interest Income	24,000	45,000	21,000
49200 - 49260 Transfer for Enterprise Fund	740,860	398,205	(342,655)
49400 - 49400 Sale of General Fixed Assets	65,000	490,000	425,000
<b>Total</b>	<b>4,484,860</b>	<b>4,616,205</b>	<b>131,345</b>

### Notes

PFC Reimbursement

CWA Fund Balance

Operating Expenses	2025 Modified Budget	2026 Requested Budget	Variance
50210 - 52130 Accounting and Audit Services	9,000	13,000	4,000
50210 - 52131 Financial, Banking and Investment Services	40,000	40,000	-
50210 - 52132 Fringe Benefit Admin Overhead	6,000	6,000	-
50210 - 52150 Architectural, Engineering and Planning Services	70,000	72,000	2,000
50210 - 52192 Other Professional Services	140,000	130,000	(10,000)
50210 - 52198 Marketing and Promotional Services	60,000	100,000	40,000
50220 - 52210 Water	24,000	23,000	(1,000)
50220 - 52220 Electric	225,000	225,000	-
50220 - 52240 Natural / Propane Gas	50,000	45,000	(5,000)
50220 - 52250 Telephone, Internet and Cable	24,000	24,000	-
50240 - 52409 Motor Vehicles Repairs Services	5,000	5,000	-
50240 - 52420 Machinery/Equipment Maintenance Services	60,000	55,000	(5,000)
50240 - 52443 Elevator Maintenance Contractual Services	10,000	8,000	(2,000)
50240 - 52460 Building Repair & Maintenance Services	10,000	10,000	-
50240 - 52470 Building Equipment Maintenance Services	30,000	30,000	-
50250 - 52133 Indirect Cost Expense - Workday/Teller/Etc.	32,000	34,000	2,000

50250 - 52140 Technology Services	90,000	95,000	5,000
50250 - 52164 Contractual Services	40,000	40,000	-
50290 - 52932 Copier Charges	2,000	2,000	-
50290 - 52970 Refuse Collection	9,000	9,500	500
50290 - 52990 Sundry Contractual Services	-	-	-
50310 - 53110 Postage and Courier	500	650	150
50310 - 53130 Printing and Forms	1,000	1,500	500
50310 - 53141 Small Office Equipment	1,500	1,500	-
50310 - 53190 Office Supplies	2,000	2,500	500
50320 - 53210 Publication Of Legal Notices	500	200	(300)
50320 - 53220 Subscriptions	100	150	50
50320 - 53240 Membership Dues	9,000	9,000	-
50320 - 53250 Registration Fees/tuition	21,000	23,000	2,000
50320 - 53260 Advertising	10,000	10,000	-
50330 - 53321 Personal Auto Mileage	500	500	-
50330 - 53340 Commercial Travel	9,000	15,000	6,000
50330 - 53350 Meals	1,000	1,000	-
50330 - 53360 Lodging	8,000	12,000	4,000
50340 - 53410 Meeting Expenses	2,500	3,500	1,000
50340 - 53440 Household and Janitorial Supplies	25,000	25,000	-
50340 - 53441 HVAC supplies	5,000	3,500	(1,500)
50340 - 53460 Clothing and Uniforms	3,000	3,500	500
50350 - 53510 Gasoline and Diesel Fuel	110,000	100,000	(10,000)
50350 - 53512 Motor Vehicle Fluids - Oil, Grase, Antifreeze	3,000	3,500	500
50350 - 53520 Motor Vehicle Parts & Supplies	35,000	36,000	1,000
50360 - 53620 Consumable Tools/Supplies	6,000	9,000	3,000
50360 - 53623 Shop Equipment-Tools-Supplies	15,000	11,000	(4,000)
50360 - 53630 Machinery and Equipment Parts	30,000	35,000	5,000
50360 - 53631 Radio Parts & Supplies		500	500
50360 - 53650 Plumbing and Electrical Supplies	15,000	16,000	1,000
50390 - 53936 Other Supplies	220,000	190,000	(30,000)
50420 - 54250 Small Hardware/Wire/Nails	1,000	1,000	-
50420 - 54290 Other Metal Products	1,500	1,500	-
50430 - 54390 Other Building Materials	500	500	-
50430 - 54410 Concrete and Clay Products	-	10,000	10,000
50450 - 54590 Other Raw Materials	20,000	15,000	(5,000)
50460 - 54610 Electrical Fixtures	-	-	-
50480 - 54810 Asphalt and Asphalt Filler	50,000	10,000	(40,000)
50510 - 55120 Insurance Equipment Premium	13,000	14,000	1,000
50510 - 55122 Insurance Auto Liability Premium	5,000	5,000	-
50510 - 55142 Insurance General Liability	65,000	59,000	(6,000)
50510 - 55150 Insurance Boiler Premium	2,000	2,000	-

936,000 966,500

533,600 513,500

73,000 38,000

50510 - 55151 Insurance Building & Contents	15,000	15,000	-		
50510 - 55190 Insurance Other Premiums	25,000	25,000	-	125,000	120,000
50610 - 56110 Bond Principal	387,045	391,612	4,567		
50620 - 56210 Bond Interest	65,176	53,564	(11,612)	452,221	445,176
60000 - 58132 IT Equipment and Hardware - Capital	30,000	30,000	-		
60000 - 58190 Other Capital Equipment	60,000	85,000	25,000		
60000 - 58191 Other Capital Equipment-Rolling Stock	110,000	-	(110,000)		
60000 - 58220 General Municipal Buildings	-	105,000	105,000		
60000 - 58227 Airport Facilities	50,000	130,000	80,000		
60000 - 58244 Parking Lot Improvements	-	30,000	30,000		
60000 - 58291 Other Capital Improvements	-	-	-	250,000	380,000
<b>Total</b>	<b>2,369,821</b>	<b>2,463,176</b>	<b>93,355</b>		

Personnel Expenses	2025 Modified Budget	2026 Requested Budget	Variance		
50110 - 51111 Salaries and Wages	1,449,226	1,460,522	11,296		
50110 - 51120 Overtime	61,076	75,925	14,849		
50110 - 51140 Shift Differential	3,856	3,401	(455)		
50110 - 51312 On Call Pay	12,257	23,985	11,728		
60110 - 51361 Sick Leave Payout	16,970	-	(16,970)		
50130 - 51370 Uniform Allowance	4,450	4,600	150		
50130 - 51390 Other Special Pay	1,648	1,600	(48)		
50150 - 51510 Social Security	110,992	113,570	2,578		
50150 - 51520 Retirement Employers Share	100,836	102,607	1,771		
50150 - 51541 Dental Insurance	18,158	9,252	(8,906)		
50150 - 51550 Life Insurance	5,113	590	(4,523)		
50150 - 51560 Workers Compensation	32,049	32,349	300		
50150 - 51580 Unemployment Compensation	1,503	-	(1,503)		
50150 - 51590 Other Employer Contributions	10,917	11,653	736		
50150 - 51593 Health Insurance	285,988	312,975	26,987		
<b>Total</b>	<b>2,115,039</b>	<b>2,153,029</b>	<b>37,990</b>	<b>2,115,039</b>	<b>2,153,029</b>