

MEETING: SPECIAL MEETING OF THE GENERAL GOVERNMENT & FINANCE COMMITTEE

DATE & TIME: Tuesday, September 23, 2025 at 6:30 PM

**LOCATION: Germantown Village Hall Board Room
N112 W17001 Mequon Road**

Any member of the body and/or citizen may attend the meeting virtually through the WebEx platform, Meeting #: **2558 603 2243** Password: fhXyebfj236 which can be accessed by phone at **408-418-9388** or by logging on at <https://villageofgermantown.my.webex.com/villageofgermantown.my/j.php?MTID=m04325dab9ccdb33fe8e4ecbedfa48b86>

Citizens not wishing to attend the meeting personally or virtually may submit any public comments by sending an email to comments@germantownwi.gov by 4 p.m. on the day of the meeting so that it can be provided to the members of the body for their consideration.

Previously recorded Village Board Meeting Videos can be viewed at https://www.youtube.com/channel/UCOYp0EgELzTCa9X_iCohyhQ.

AGENDA

I. **CALL TO ORDER:** *This meeting has been given public notice in accordance with Section 19.83 and 19.84, Wis. Stats, in such form that will apprise the general public and news media of subject matter that is intended for consideration and action.*

II. **ROLL CALL:**

III. **CITIZEN INPUT:** *(Please be advised per 19.84(2) that information and comment will be received from the public. It is the policy of this municipality that public input be limited to a four (4) minute period per person with a time extension granted at the discretion of the Chairperson. Be advised that there may be limited discussion of the information received but no action will be taken under public comments.) Comments that may be injurious to village personnel or other individuals will not be allowed.*

IV. **UNFINISHED BUSINESS:**

V. **NEW BUSINESS:**

A. **2026 Budget – Departmental Review**

- Recreation
- Senior Center
- Library
- Impact Fees
- Special Revenue Funds
- Tax Increment Districts
- Health Fund
- Dental Fund
- Debt Service Fund

VI. **ADJOURNMENT:**

UPON REASONABLE NOTICE, efforts will be made to accommodate the needs of disabled individuals through appropriate aids and services. For additional information or to request this service, please contact the Village Clerk at (262)250-4745 at least 2 days prior to the meeting.

Notice is hereby given that a possible quorum of other boards, committees, and/or commissions may attend this meeting to gather information about an item over which they have decision-making responsibility. This may

GENERAL GOVERNMENT & FINANCE COMMITTEE AGENDA

September 23, 2025

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constitute a meeting of these bodies per State ex rel. Badke v Greendale Village Board, even though these bodies will not take formal action at this meeting.

BUSINESS OF THE GENERAL GOVERNMENT & FINANCE COMMITTEE

MEETING DATE: September 23, 2025

PLACEMENT: Action Item

ITEM TITLE: **2026 Budget – Departmental Review**

- Recreation
- Senior Center
- Library
- Impact Fees
- Special Revenue Funds
- Tax Increment Districts
- Health Fund
- Dental Fund
- Debt Service Fund

SUBMITTED BY:

SUMMARY EXPLANATION:

ATTACHMENT:

1. GGF Budget Review 09.23.25

STAFF RECOMMENDATION:

ACTION BY COMMITTEE:



09.23.25

General Government & Finance

Agenda



RECREATION



SENIOR CENTER



LIBRARY



IMPACT FEES



SPECIAL
REVENUE FUNDS



TAX INCREMENT
DISTRICTS



HEALTH FUND



DENTAL FUND



DEBT SERVICE
FUND

Recreation Department – Revenues

	2024 Actual	2025 Budget	2025 YTD	2026 Recommended	Change (\$)	Change (%)
<i>Licenses&Permits</i>	\$(1,800)	\$(1,500)	\$(2,550)	\$(1,775)	\$(275)	18.33%
<i>Public Charge for Services</i>	\$(1,198,532)	\$(1,254,000)	\$(1,040,630)	\$(1,234,000)	\$20,000	-1.59%
<i>Misc Revenues</i>	\$(113,801)	\$(77,000)	\$(132,231)	\$(110,000)	\$(33,000)	42.86%
GRAND TOTAL	\$(1,314,133)	\$(1,332,500)	\$(1,175,411)	\$(1,345,775)	\$(13,275)	1.00%

Recreation Department - Expenses

	2024 Actual	2025 Budget	2025 YTD	2026 Recommended	Change (\$)	Change (%)
<i>Salaries & Wages</i>	\$ 754,186	\$ 716,854	\$ 548,899	\$ 748,097	\$ 31,243	4.40%
<i>Benefits</i>	\$ 164,749	\$ 165,237	\$ 135,625	\$ 191,516	\$ 26,279	15.90%
<i>Operating Expenses</i>	\$ 493,323	\$ 441,060	\$ 403,151	\$ 424,622	\$ (16,438)	-8.20%
GRAND TOTAL	\$ 1,415,999	\$ 1,323,151	\$ 1,087,509	\$ 1,364,235	\$ 41,084	3.10%

Recreation Department – Budgeted Changes

- Modest increase in Part Time Salaries and Wages
- Decrease in program supplies (6%)



Recreation Department - Positions

<u>Position Number</u>	<u>Position Title</u>	<u>FTE</u>	<u>Pay Grade</u>
120	Recreation Director	1.0	6
121	Recreation Supervisor Communication	2.0	3
122	Coordinator	1.0	1
123	Administrative Assistant	1.0	1

Senior Center Department – Revenues

	2024 Actual	2025 Budget	2025 YTD	2026 Recommended	Change (\$)	Change (%)
Intergovern Revenue	\$ (6,056)	\$ (6,000)	\$ (600)	\$ (6,000)	\$ -	0.00%
Public Charge for Services	\$ (35,890)	\$ (33,000)	\$(24,134)	\$ (36,000)	\$ (3,000)	9.10%
GRAND TOTAL	\$ (41,946)	\$ (39,000)	\$(24,734)	\$ (42,000)	\$ (3,000)	7.70%

Senior Centor Department - Expenses

	2024 Actual		2025 Budget		2025 YTD		2026 Recommended	Change (\$)	Change (%)		
Salaries & Wages	\$	39,556	\$	65,543	\$	51,209	\$	67,270	\$	1,727	2.63%
Benefits	\$	5,182	\$	8,372	\$	3,265	\$	8,941	\$	569	6.80%
Operating Expenses	\$	39,999	\$	50,511	\$	28,941	\$	50,630	\$	119	0.24%
GRAND TOTAL	\$	86,217	\$	124,426	\$	83,415	\$	126,841	\$	2,415	1.94%

Senior Center Department – Budgeted Changes

- No Major changes



Senior Center Department - Positions

Position

Number

Position Title

FTE

Pay Grade

124

Senior Center Coordinator

1.0

1

125

Senior Center Assistance

N/A

N/A

Library Department – Revenues

	2024 Actual	2025 Budget	2025 YTD	2026 Recommended	Change (\$)	Change (%)
Intergovern Revenue	\$ (351,211)	\$ (339,000)	\$(328,143)	\$ (342,000)	\$ (3,000)	0.88%
Public Charge for Services	\$ (70,112)	\$ (10,000)	\$ (9,457)	\$ (12,000)	\$ (2,000)	20.00%
Misc Revenues	\$ -	\$ -	\$ (51,788)	\$ -	\$ -	0.00%
GRAND TOTAL	\$ (421,323)	\$ (349,000)	\$(389,388)	\$ (354,000)	\$ (5,000)	1.43%

Library Department - Expenses

	2024 Actual	2025 Budget	2025 YTD	2026 Recommended	Change (\$)	Change (%)
Salaries & Wages	\$ 571,141	\$ 594,658	\$ 442,289	\$ 628,131	\$ 33,473	5.63%
Benefits	\$ 179,987	\$ 187,262	\$ 140,588	\$ 193,881	\$ 6,619	3.53%
Operating Expenses	\$ 321,183	\$ 257,459	\$ 250,365	\$ 258,191	\$ 732	0.28%
GRAND TOTAL	\$ 1,072,439	\$ 1,039,379	\$ 833,264	\$ 1,080,203	\$ 40,824	3.93%

Library Department – Budgeted Changes

- Increase hours for Circulation Manager
- Decrease in Library Program Supplies



Library Department - Positions

<u>Position Number</u>	<u>Position Title</u>	<u>FTE</u>	<u>Pay Grade</u>
70	Library Director	1.0	5
71	Assistant Director	1.0	3
74	Circulation Manger	1.0	1
73	Youth Services Manager	1.0	2
72	Adult Services Manager	1.0	2
N/A	Part-time Positions (21 regular/4 flex)	10.93	N/A

Police Impact Fees

Fund Balance: \$180,598

POLICE IMPACT FEE REVENUE		DESCRIPTION	2023 ACTUALS	2024 ACTUALS	2025 YTD	2025 BUDGET	2026 RECOMMENDED	CHANGE (\$)	CHANGE (%)
21540000	444000	Police Impact Public Site Fees	\$ (25,493)	\$ (17,328)	\$ (16,186)	\$ (12,000)	\$ (18,000)	\$ (6,000)	50%
21540000	471000	Police Impact Int on Invest	\$ (1,927)	\$ (2,878)	\$ (1,307)	\$ (1,500)	\$ (1,500)	\$ -	0%
21540000	490000	Inter Fund Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
TOTAL	REVENUES		\$ (27,420)	\$ (20,206)	\$ (17,493)	\$ (13,500)	\$ (19,500)	\$ (6,000)	50%

Police Impact Fee Expense		Description	2023 Actuals	2024 Actuals	2025 YTD	2025 Budget	2026 Recommended	Change (\$)	Change (%)
21540000	500000	Inter Fund Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
21540000	582900	Police Impact Refunds	\$ -	\$ 28,372	\$ -	\$ -	\$ -	\$ -	0.00%
TOTAL	EXPENSES		\$ -	\$ 28,372	\$ -	\$ -	\$ -	\$ -	0.00%

Fire Impact Fees

Fund Balance: \$210,618

FIRE IMPACT FEE REVENUE		DESCRIPTION	2023 ACTUALS	2024 ACTUALS	2025 YTD	2025 BUDGET	2026 RECOMMENDED	CHANGE (\$)	CHANGE (%)
22550000	444000	Fire Impact Public Site Fees	\$ (49,975)	\$ (33,633)	\$ (32,324)	\$ (18,000)	\$ (35,000)	\$ (17,000)	94.4%
22550000	471000	Fire Impact Int on Invest	\$ (1,531)	\$ -	\$ (1,417)	\$ (800)	\$ (1,600)	\$ (800)	100.0%
22550000	471100	Interest on Invoices	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
TOTAL	REVENUES		\$ (51,505)	\$ (33,633)	\$ (33,741)	\$ (18,800)	\$ (36,600)	\$ (17,800)	194.4%

Fire Impact Fee Expense		Description	2023 Actuals	2024 Actuals	2025 YTD	2025 Budget	2026 Recommended	Change (\$)	Change (%)
22550000	500000	Inter Fund Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
22550000	582900	Fire Impact Refunds	\$ -	\$ 22,540	\$ -	\$ -	\$ -	\$ -	0.00%
TOTAL	EXPENSES		\$ -	\$ 22,540	\$ -	\$ -	\$ -	\$ -	0.00%

Library Impact Fees

Fund Balance: \$102,487

<i>Library Impact Fee Revenue</i>		<i>Description</i>	2023 Actuals	2024 Actuals	2025 YTD	2025 Budget	2026 Recommended		Change (\$)	Change (%)
23570000	444000	<i>Lib Impact Public Site Fees</i>	\$ (13,207)	\$ (9,554)	\$ (17,907)	\$ (8,000)	\$ (13,000)	\$ (5,000)	62.50%	
23570000	471000	<i>Lib Impact Int on Invest</i>	\$ (792)	\$ (1,229)	\$ (672)	\$ (650)	\$ (650)	\$ -	0.00%	
23570000	471100	<i>Interest on Invoices</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	
TOTAL	REVENUES		\$ (13,999)	\$ (10,783)	\$ (18,579)	\$ (8,650)	\$ (13,650)	\$ (5,000)	62.5%	

<i>Library Impact Fee Expense</i>		<i>Description</i>	2023 Actuals	2024 Actuals	2025 YTD	2025 Budget	2026 Recommended		Change (\$)	Change (%)
23570000	500000	<i>Inter Fund Expense</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	
23570000	582900	<i>Lib Impact Refunds</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	
TOTAL	EXPENSES		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	

Parks Impact Fees

Fund Balance: \$257,342

<i>Parks Impact Fee Revenue</i>		<i>Description</i>	2023 Actuals	2024 Actuals	2025 YTD	2025 Budget	2026 Recommended	Change (\$)	Change (%)
24590000	444000	<i>Parks Impact Public Site Fees</i>	\$ (34,592)	\$ (25,024)	\$ (33,672)	\$ (28,000)	\$ (31,000)	\$ (3,000)	8.91%
24590000	471000	<i>Parks Impact Int on Invest</i>	\$ (2,599)	\$ (3,886)	\$ (1,778)	\$ (2,000)	\$ (2,000)	\$ -	0.00%
24590000	471100	<i>Interest on Invoices</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
TOTAL	REVENUES		\$ (37,191)	\$ (28,910)	\$ (35,450)	\$ (30,000)	\$ (33,000)	\$ (3,000)	8.91%

<i>Parks Impact Fee Expense</i>		<i>Description</i>	2023 Actuals	2024 Actuals	2025 YTD	2025 Budget	2026 Recommended	Change (\$)	Change (%)
24590000	500000	<i>Inter Fund Expense</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
24590000	582900	<i>Parks Impact Refunds</i>	\$ -	\$ 38,276	\$ -	\$ -	\$ -	\$ -	0.00%
TOTAL	EXPENSES		\$ -	\$ 38,276	\$ -	\$ -	\$ -	\$ -	0.00%

Property Maintenance

Property Maintenance Revenues		Description	2025 Original Budget	2025 Revised Budget	Change (\$)	Change (%)
11000000	462700	Property Maint Rev	\$ (2,500)	\$ (2,500)	\$ -	0.00%
11000000	471100	Interest on Invoices	\$ -	\$ -	\$ -	0.00%
11000000	490000	Inter Fund Revenue	\$ -	\$ -	\$ -	0.00%
TOTAL	REVENUES		\$ (2,500)	\$ (2,500)	\$ -	0.00%

Property Maintenance Expenses		Description	2025 Original Budget	2025 Revised Budget	Change (\$)	Change (%)
11000000	500000	Inter Fund Expense	\$ -	\$ -	\$ -	0.00%
11000000	532040	Property Maintenance	\$ 2,500	\$ 2,500	\$ -	0.00%
TOTAL	EXPENSES		\$ 2,500	\$ 2,500	\$ -	\$ -

Honor Guard

Honor Guard Revenues	Description	2025 Original Budget	2025 Revised Budget	Change (\$)	Change (%)
15540000	471000 Honor Guard Interest on Invest	\$ -	\$ -	\$ -	0.00%
15540000	471100 Interest on Invoices	\$ -	\$ -	\$ -	0.00%
15540000	471700 Honor Guard Donations	\$ (1,000)	\$ (1,000)	\$ -	0.00%
15540000	490000 Inter Fund Revenue	\$ -	\$ -	\$ -	0.00%
TOTAL	REVENUES	\$ (1,000)	\$ (1,000)	\$ -	0.00%

Honor Guard Revenues	Description	2025 Original Budget	2025 Revised Budget	Change (\$)	Change (%)
15540000	500000 Inter Fund Expense	\$ -	\$ -	\$ -	0.00%
15540000	531000 General Supplies & Expenses	\$ 1,000	\$ 1,000	\$ -	0.00%
TOTAL	EXPENSES	\$ 1,000	\$ 1,000	\$ -	0.00%

Recreation Facility

Recreation Facility Revenues		Description	2025 Original Budget	2026 Departmental Budget	Change (\$)	Change (%)
16590000	471100	Interest on Invoices	\$ -	\$ -	\$ -	0.00%
16590000	474400	Facility Fees Interest	\$ -	\$ -	\$ -	0.00%
16590000	474500	Village Facility Fees Revenue	\$ (25,000)	\$ (25,000)	\$ -	0.00%
16590000	474600	School District Fee Revenue	\$ -	\$ -	\$ -	0.00%
16590000	474700	Athletic Club Fees	\$ (9,000)	\$ (9,000)	\$ -	0.00%
16590000	490000	Inter Fund Revenue	\$ -	\$ -	\$ -	0.00%
TOTAL	REVENUES		\$ (34,000)	\$ (34,000)	\$ -	0.00%

Recreation Facility Expenditures		Description	2025 Original Budget	2026 Departmental Budget	Change (\$)	Change (%)
16590000	500000	Inter Fund Expense	\$ -	\$ -	\$ -	0.00%
16590000	532000	Facility Fees Expense - Villag	\$ 11,000	\$ 11,000	\$ -	0.00%
16590000	532010	Facility Fees Expense - School	\$ -	\$ -	\$ -	0.00%
16590000	532020	Athletic Club Expenditures	\$ 9,000	\$ 9,000	\$ -	0.00%
TOTAL	EXPENSES		\$ 20,000	\$ 20,000	\$ -	0.00%

Historic Preservation

<i>Historic Preservation Revenues</i>		<i>Description</i>	2025 Original Budget	2026 Departmental Budget	Change (\$)	Change (%)
17580000	471000	Historical Pres Int on Invest	\$ -	\$ -	\$ -	0.0%
17580000	473000	Historical Pres Unrealized GOI	\$ -	\$ -	\$ -	0.0%
17580000	475000	Historical Pres Revenue	\$ -	\$ -	\$ -	0.0%
17580000	490000	Inter Fund Revenue	\$ -	\$ -	\$ -	0.0%
TOTAL	REVENUES					

<i>Historic Preservation Expenditures</i>		<i>Description</i>	2025 Original Budget	2026 Departmental Budget	Change (\$)	Change (%)
17580000	511000	Historical Pres Reg S&W	\$ 600	\$ -	\$ (600.00)	0.00%
17580000	521000	Historical Pres Social Sec	\$ 46	\$ -	\$ (46.00)	0.00%
17580000	531000	Historical Pres Gen Sup & Exp	\$ 200	\$ -	\$ (200.00)	0.00%
TOTAL	EXPENSES		\$ 846	\$ -	\$ (846.00)	0.00%

Canine

<i>Canine Revenues</i>		<i>Description</i>	2025 Original Budget	2026 Departmental Budget	Change (\$)	Change (%)
18540000	471000	Canine Int on Invest	\$ -	\$ -	\$ -	0.00%
18540000	471100	Interest on Invoices	\$ -	\$ -	\$ -	0.00%
18540000	471700	Donations	\$ (500)	\$ (500)	\$ -	0.00%
18540000	473000	Canine Unrealized GOI	\$ -	\$ -	\$ -	0.00%
18540000	490000	Inter Fund Revenue	\$ -	\$ -	\$ -	0.00%
TOTAL	REVENUES		\$ (500)	\$ (500)	\$ -	0.00%

<i>Canine Expenditures</i>		<i>Description</i>	2025 Original Budget	2026 Departmental Budget	Change (\$)	Change (%)
18540000	500000	Inter Fund Expense	\$ -	\$ -	\$ -	0.00%
18540000	531000	General Supplies & Expenses	\$ 1,000	\$ 1,000	\$ -	0.00%
TOTAL	EXPENSES		\$ 1,000	\$ 1,000	\$ -	0.00%

Fire Explorers

<i>Fire Explorers Revenue</i>	<i>Description</i>	2025 Original Budget	2026 Departmental Budget	Change (\$)	Change (%)
25550000	471000 Fire Explorers Int on Invest	\$ -	\$ -	\$ -	0.00%
25550000	471100 Interest on Invoices	\$ -	\$ -	\$ -	0.00%
25550000	471700 Fire Explorers Donations	\$ (2,000)	\$ (1,000)	\$ 1,000	-50.00%
TOTAL	REVENUES	\$ (2,000)	\$ (1,000)	\$ 1,000	-50.00%

<i>Fire Explorers Expense</i>	<i>Description</i>	2025 Original Budget	2026 Departmental Budget	Change (\$)	Change (%)
25550000	500000 Inter Fund Expense	\$ -	\$ -	\$ -	0.00%
25550000	Fire Explorers Gen Sup & 531000 Exp	\$ 2,000	\$ 2,000	\$ -	0.00%
TOTAL	EXPENSES	\$ 2,000	\$ 2,000	\$ -	0.00%

Senior Van

<i>Senior Van Replacement Revenue</i>		2025 Original Budget	2026 Departmental Budget	Change (\$)	Change (%)
	<i>Description</i>				
28590000	433000 County Senior Van Grant	\$ -	\$ -	\$ -	0.00%
28590000	461400 Senior Van Fares	\$ (2,000)	\$ (2,000)	\$ -	0.00%
28590000	471000 Senior Van Int on Invest	\$ -	\$ -	\$ -	0.00%
TOTAL	REVENUES	\$ (2,000)	\$ (2,000)	\$ -	\$ -

<i>Senior Van Replacement Expense</i>		2025 Original Budget	2026 Departmental Budget	Change (\$)	Change (%)
	<i>Description</i>				
28590000	500000 Inter Fund Expense	\$ -	\$ -	\$ -	0.00%
TOTAL	EXPENSES	\$ -	\$ -	\$ -	0.00%

Library Capital

<i>Library Capital Revenues</i>		<i>Description</i>	2025 Original Budget	2026 Departmental Budget	Change (\$)	Change (%)
41570000	433100	County Library Capital	\$ (23,000)	\$ (23,000)	\$ -	0.00%
41570000	471000	Interest of Investments	\$ (7,500)	\$ (7,500)	\$ -	0.00%
TOTAL	REVENUES		\$ (30,500)	\$ (30,500)	\$ -	0.00%

<i>Library Capital Expenses</i>		<i>Description</i>	2025 Original Budget	2026 Departmental Budget	Change (\$)	Change (%)
41570000	591800	Major Repairs - Library	\$ -	\$ 10,000	\$ 10,000	0.00%
TOTAL	EXPENSES		\$ -	\$ 10,000	\$ 10,000	0.00%

TID #6

	2025 Budget	2026 Recommended	Change (\$)	Change (%)
Taxes	\$ (792,202)	\$ (896,019)	\$ (103,817)	13.10%
Intergovern Revenue	\$ -	\$ -	\$ -	0.00%
Misc Revenues	\$ -	\$ -	\$ -	0.00%
Grant Total	\$ (792,202)	\$ (896,019)	\$ (103,817)	13.10%

	2025 Budget	2026 Recommended	Change (\$)	Change (%)
Salaries & Wages	\$ 10,310	\$ 10,850	\$ 540	5.20%
Benefits	\$ 3,920	\$ 3,981	\$ 61	1.60%
Operating Expenses	\$ 2,000	\$ 2,000	\$ -	0.00%
Services	\$ -	\$ 500	\$ 500	0.00%
Fixed Charges	\$ 515,312	\$ 500,112	\$ (15,200)	-2.90%
Other Expenses	\$ -	\$ -	\$ -	0.00%
Grant Total	\$ 531,542	\$ 517,443	\$ (14,099)	-2.65%

TID #7

	2025 Budget	2026 Recommended	Change (\$)	Change (%)
Taxes	\$ (672,166)	\$ (817,183)	\$ (145,017)	21.57%
Intergovern Revenue	\$ -	\$ -	\$ -	0.00%
Misc Revenues	\$ -	\$ -	\$ -	0.00%
Other Fin Sources	\$ (1,870,000)	\$ -	\$ 1,870,000	-100.00%
Grand Total	\$ (2,542,166)	\$ (817,183)	\$ 1,724,983	-67.85%

	2025 Budget	2026 Recommended	Change (\$)	Change (%)
Salaries & Wages	\$ 42,531	\$ 41,576	\$ (955)	-2.20%
Benefits	\$ 16,235	\$ 14,847	\$ (1,388)	-8.50%
Operating Expenses	\$ 2,000	\$ 2,000	\$ -	0.00%
Services	\$ 2,544,750	\$ 500	\$ (2,544,250)	-100.00%
Fixed Charges	\$ 371,957	\$ 684,747	\$ 312,790	84.10%
Other Expenses	\$ -	\$ -	\$ -	0.00%
Grand Total	\$ 2,977,473	\$ 743,670	\$ (2,233,803)	-75.02%

TID #8

*Goldendale to I-41
Project*

	2025 Budget	2026 Recommended	Change (\$)	Change (%)
Taxes	\$ (3,048,193)	\$ (3,491,491)	\$ (443,298)	14.50%
Intergovern Revenue	\$ -	\$ -	\$ -	0.00%
Misc Revenues	\$ -	\$ -	\$ -	0.00%
Other Fin Sources	\$ (4,930,000)	\$ -	\$ 4,930,000	-100.00%
Grand Total	\$ (7,978,193)	\$ (3,491,491)	\$ 4,486,702	-85.5%

	2025 Budget	2026 Recommended	Change (\$)	Change (%)
Salaries & Wages	\$ 93,146	\$ 101,410	\$ 8,264	8.90%
Benefits	\$ 31,964	\$ 35,870	\$ 3,906	12.20%
Operating Expenses	\$ 2,000	\$ 2,000	\$ -	0.00%
Services	\$ 4,986,047	\$ 2,005,000	\$ (2,981,047)	-59.80%
Fixed Charges	\$ 1,140,689	\$ 1,345,893	\$ 205,204	18.00%
Other Expenses	\$ 105,277	\$ 105,277	\$ -	0.00%
Grand Total	\$ 6,359,123	\$ 3,595,450	\$ (2,763,673)	-20.70%

TID #9

	2025 Budget	2026 Recommended	Change (\$)	Change (%)
Taxes	\$ (357,954)	\$ (528,942)	\$ (170,988)	47.77%
Misc Revenues	\$ (43,005)	\$ -	\$ 43,005	-100.00%
Other Fin Sources	\$ -	\$ -	\$ -	0.00%
Grand Total	\$ (400,959)	\$ (528,942)	\$ (127,983)	31.92%

	2025 Budget	2026 Recommended	Change (\$)	Change (%)
Salaries & Wages	\$ 93,946	\$ 102,234	\$ 8,288	8.82%
Benefits	\$ 32,360	\$ 36,277	\$ 3,917	12.10%
Operating Expenses	\$ 1,500	\$ 1,500	\$ -	0.00%
Services	\$ 1,000	\$ 10,000	\$ 9,000	900.00%
Fixed Charges	\$ 76,200	\$ 297,000	\$ 220,800	289.76%
Grand Total	\$ 205,006	\$ 447,011	\$ 242,005	1190%

Debt Service

	2025 Budget	2026 Recommended	Change (\$)	Change (%)
Taxes	\$ (4,823,265)	\$ (4,908,320)	\$ (85,055)	1.80%
Public Charge for Srvcs	\$ -	\$ (425,807)	\$ (425,807)	0.00%
Misc Revenues	\$ (3,800)	\$ (3,800)	\$ -	0.00%
Other Fin Sources	\$ (397,685)	\$ -	\$ 397,685	-100.00%
Grand Total	\$ (5,224,750)	\$ (5,337,927)	\$ (113,177)	2.17%

	2025 Budget	2026 Recommended	Change (\$)	Change (%)
Fixed Charges	\$ 5,224,750	\$ 5,410,817	\$ 186,067	3.60%
Grand Total	\$ 5,224,750	\$ 5,410,817	\$ 186,067	3.60%

Health Fund

Health Fund Revenues		Description	2025 Original Budget	2026 Departmental Budget	Change (\$)	Change (%)
70800000	471000	Health Interest on Investments	\$ -	\$ -	\$ -	0%
70800000	471100	Interest on Invoices	\$ -	\$ -	\$ -	0%
70800000	473000	Health Unrealized Gain - Inves	\$ -	\$ -	\$ -	0%
70800000	474100	Health Plan Premiums	\$ (2,574,703.00)	\$ (2,561,986.00)	\$ 12,717.00	-0.49%
70800000	474200	Health Employee Contributions	\$ (351,095.00)	\$ (349,361.73)	\$ 1,733.27	0.00%
Total Revenues			\$ (2,925,798)	\$ (2,911,348)	\$ 14,450	-0.49%

Health Fund Expenditures		Description	2025 Original Budget	2026 Departmental Budget	Change (\$)	Change (%)
70800000	521500	Health Administration Expense	\$ 750,000.00	\$ 767,000.00	\$ -	0.00%
70800000	521600	Health HSA Contribution	\$ 97,000.00	\$ 97,000.00	\$ -	0.00%
70800000	521700	Health Claims Paid	\$ 1,742,971.00	\$ 1,742,971.00	\$ -	0.00%
Total Expenditures			\$ 2,589,971	\$ 2,606,971	\$ -	0.00%

Dental Fund

Dental Fund Revenues		Description	2025 Original Budget	2026 Departmental Budget	Change (\$)	Change (%)
71810000	471000	Dental Interest on Investments	\$ -	\$ -	\$ -	0.00%
71810000	471100	Interest on Invoices	\$ -	\$ -	\$ -	0.00%
71810000	473000	Dental Unrealized Gain - Inves	\$ -	\$ -	\$ -	0.00%
71810000	474300	Dental Plan Premiums	\$ (122,000)	\$ (124,250)	\$ (2,250)	1.84%
71810000	490000	Inter Fund Revenue	\$ -	\$ -	\$ -	0.00%
Total Revenues			\$ (122,000)	\$ (124,250)	\$ (2,250)	1.84%

Dental Fund Expenditures		Description	2025 Original Budget	2026 Departmental Budget	Change (\$)	Change (%)
71810000	500000	Inter Fund Expense	\$ -	\$ -	\$ -	0.00%
71810000	521500	Dental Administration Expense	\$ 10,350	\$ 10,350	\$ -	0.00%
71810000	521800	Dental Claims Paid	\$ 111,650	\$ 111,650	\$ -	0.00%
Total Expenditures			\$ 122,000	\$ 122,000	\$ -	0.00%