NOTICE

A meeting of the City of Evansville Common Council will be held at the location, on the date, and at the time stated below. Notice is further given that members of the Finance and Labor, Municipal Services, Plan Commission and Economic Development Committee may be in attendance. Requests for persons with disabilities who need assistance to participate in this meeting should be made by calling City Hall at (608)-882-2266 with as much notice as possible. Agendas, minutes, and packets can be found here: www.evansvillewi.gov/councilmeetings

City of Evansville Common Council
Regular Meeting
City Hall, 31 S Madison St, Evansville WI 53536
Tuesday, August 11, 2026, 6:00 p.m.

AGENDA

1. Call to Order
2. Roll Call
3. Motion to Approve the Agenda
4. Motion to Waive the Reading of Minutes of the July 14, 2026 Regular Meeting and Approve as Presented
5. Civility Reminder
6. Special Presentations
    A. Aware Presentation - Amy Floan, Program Manager
7. Citizen Appearances (Public comments on items on the agenda not requiring a public hearing and on matters which can be affected by Council action)
8. Reports of Committees
    A. Library Board Report
    B. Parks and Recreation Board Report
        1) Warming House Update
    C. Plan Commission Report
    D. Finance and Labor Relations Committee Report
        1) Motion to Accept the July 2026 City Payments in the amount of $2,443,129.28
        2) Johnson Block 2025 Audit Presentation
        3) Motion to Approve the Proposal of Other Post-Employment Benefits “OPEB” Valuation from Foster & Foster for the 4-year plan
        4) Motion to Approve the Upper 90 Energy LLC Contract in the amount of $101,000
        5) 2026 Electric Rate Case Update
            i) Submitted on 7/23/2026 for a proposed increase of 11.89%. This decreased from the original 12.90%.
    E. Public Safety Committee Report
    F. Motion to Approve the Class “B”/Class B” Temporary Extension of Premises Application for:
        1) Slice Golf –Slice Fest: 1 E. Main Street, Evansville, WI 53536, on September 12, 2026, from 6:00 p.m. to 10:00 p.m. blocking off two parking spaces in front of Slice

        2) Slice Golf –Fall Fest & Monster Mash Market: 1 E. Main Street, Evansville, WI 53536, on October 10, 2026, from 3:00 p.m. to 9:00 p.m. (Main Street from Madison Street to Maple Street)
        3) Evansville Chamber of Commerce –Fall Fest & Monster Mash Market: 25 W. Main Street, Evansville, WI 53536 from 3:00 p.m. to 9:00 p.m. on October 10, 2026. (Main Street from First Street to Madison Street)

        4) Slice Golf – Bar Olympics: 1 E. Main Street, Evansville, WI 53536, on August 29, 2026, from 3:00 p.m. to 7:00 p.m. (Blocking off the two parking spaces in front of Slice, southeast side of the four-corner intersection)
    G. Municipal Services Report
        1) Motion to Approve R & T Voegeli Excavating, LLC's Contract for the project 2026 Drainage Improvement at Larson Acres Park, for the base bid, plus the alternate bid 2 for a total of $113,090 and directing staff to reduce project scope to meet capital budget of $76,900 and secure reductions of payments in the amount of $14,000 from Rock Road Company to offset alternate bid 2 costs
    H. Economic Development Committee Report
    ~~I. Youth Center Advisory Board Report~~
    J. Historic Preservation Commission Report
    K. Fire District Report
    ~~L. Police Commission Report~~
    ~~M. Energy Independence Team Report~~
    ~~N. Board of Appeals Report~~

9. Unfinished Business
10. Communications and Recommendations of the Administrator
11. Communications and Recommendations of the Mayor
12. New Business
    A. Alderperson Closing Comments
13. Introduction of New Ordinances
    A. First Reading of Ordinance 2026-06 Amending Chapter 122 Traffic and Vehicles
10. Upcoming Meeting Reminder:
    A. Regular Common Council Meeting, Tuesday September 8, 2026, at 6:00 p.m.
    B. 2026 Meetings: September 8, October 13, November 10, December 8, 2026, at 6:00 p.m.
11. Adjourn

Abbey Barnes, Mayor

City of Evansville Common Council
Regular Meeting
City Hall, 31 S Madison St, Evansville WI 53536
Tuesday, July 14, 2026, 6:00 p.m.

MINUTES

1. **Call to Order:** Barnes called the meeting to order at 6:00 p.m.
2. **Roll Call:**

Members	Present/Absent	Others Present
Mayor, Abbey Barnes	P	Jason Sergeant, City Administrator
Alderperson, Bill Lathrop	P	Leah Hurtley, City Clerk
Alderperson, Bill Hurtley	P	Scott Kriebs, Municipal Services Dir
Alderperson, Erika Stuart	A	Colette Spranger, Comm. Dev. Dir
Alderperson, Kelly Knoble	P	Ryon Riggan, City Treasurer
Alderperson, Chuck Boyce	P	Bronna Lehmann, Library Dir
Alderperson, Norman Barker	P	Mark Kopp, City Attorney
Alderperson, Ben Corridon	P	Mallory Kleven, WPPI
Alderperson, Lita Droster	A	

Citizens: Steve Hagen, John Brandon, Rodney Balvitzh, Mark Mellecker, Jeff Stevens

3. ***Motion to Approve the Agenda* by Lathrop, seconded by Corridon.** *Motion passed 6-0.*

4. ***Motion to Waive the Reading of Minutes of the June 9, 2026 Regular Meeting and the June 30, 2026 Special Meeting Approve as Presented* by Lathrop, seconded by Corridon.** *Motion passed 6-0.*

5. **Civility Reminder:** Barnes issued a reminder that all City business is held with civility and decorum.

6. **Special Presentations:** None

7. **Citizen Appearances** (Public comments on items on the agenda not requiring a public hearing and on matters which can be affected by Council action)
   A. Mark Mellecker: asked Council to be proactive regarding Data Centers and requested executing lasting moratorium for the City of Evansville.
   B. John Brandon: about the events of the June 9, 2025 meeting that resulted in Brandon's arrest.
   C. Kelly Knoble: wanted to acknowledge the hard work & dedication of City Employees and wanted to make sure that a total review of total compensation costs.
   D. Jeff Steven: wanted to ask questions about the City Payments.

8. **Reports of Committees**
   A. **Library Board Report:** Lehmann read from a written report: General Updates-Renaissance Roofing has stripped off the old clay tile roof and has begun installing the new Ludowici tile. Ludowici was the original tile manufacturer. We expect the work to be complete at the end of July. People who would like a piece of Evansville history can pick up a tile from our 1908 roof. They are stacked in the First Street vestibule. This has been a frequent request, so we arranged to have some tile to give away. As follow up to the City's Energy Audit project with Upper 90, the Library Board contracted with them to do an HVAC control software upgrade. This project is almost complete, and we can certainly feel the difference in the building temps. Program Updates-Today we had 125 children and adults attend a Snakes Discovery program. Kids got to get up

close and hold snakes and other reptiles from around the world. Our summer reading programs will continue until August 7. Starting on July 20, kids and teens who have met their reading goal can pick out their prize books. Adults who score a bingo win the book of their choice, which will be ordered in August. There's still plenty of time to participate. Native Hawaiian Malia Chow will bring Hawaiian culture and traditional Hawaiian dance to our library on July 21 at 10am. Planning for our fall programming is almost complete. The Friends of the Library Used Book Sale will be on Aug. 6-8 in the lower level of the Grange building. We greatly appreciate the support we receive from the Friends and the community's support of their fundraisers.

B. **Parks and Recreation Board Report:** Barker shared there was discussion about the Warming House restoration, Park Store building plans, and speeding in Leonard Leota Park.

C. **Plan Commission Report**

Spranger covered the information in the Staff Report.

1) ***Motion to Approve Preliminary and Final Land Division Application LD-2026-06 for a 2-lot Certified Survey Map combining parcels 6-27-1200, 6-27-1200.1, 6-27-1160, 6-27-1160.1 (650 County Highway M, 749 Weary Road), subject to conditions* by Lathrop, seconded by Corridon.**

   ***Motion to Amend Motion to include the Conditions 1-3 listed in the Staff Report* by Lathrop, seconded by Corridon.** *Motion passed 6-0.*

   Motion passed 6-0.

2) ***Motion to Approve Final Land Division Application LD-2026-05 for a 2-lot Final Certified Survey Map on parcel 6-27-386 (432 Longfield Street), subject to conditions listed in the Packet* by Lathrop, seconded by Corridon.** *Motion passed 6-0.*

D. **Finance and Labor Relations Committee Report**

1) ***Motion to Accept the June 2026 City Payments in the amount of $1,333,040.02* by Lathrop, seconded by Corridon.** *Motion passed by Roll Call 6-0.*
2) ***Motion to Approve the Proposal of Caselle Fixed Assets and Timesheet Software* by Lathrop, seconded by Corridon.** *Motion passed by Roll Call 6-0.*
3) ***Motion to Approve the Proposal of EBC Flexible Spending Accounts* by Lathrop, seconded by Corridon.** *Motion passed by Roll Call 6-0.*
4) ***Motion to Approve Resolution 2026-25 Amending the 2026 Budget – Police and Purchase of Police Department Copier* by Lathrop, seconded by Corridon.** *Motion passed by Roll Call 6-0.*
5) ***Motion to Approve Youth Center Proposal for Historic Application and Demolition Process* by Lathrop, seconded by Corridon.** *Motion passed by Roll Call 6-0.*
6) ***Motion to Approve 2027-2028 Pay Philosophy* by Lathrop, seconded by Corridon.** ***Motion to Amend to strike 2028* by Lathrop, seconded by Corridon.** *Motion passed 6-0.*
   ***Motion to Approve 2027 Pay Philosophy* by Lathrop, seconded by Corridon.** *Motion passed by Roll Call 6-0.*
7) **First Draft of 2027-2036 CIP:** Sergeant explained that the version in the packet is a preliminary version that rebuilds what the City had in the past. Large scale unknown items include the Municipal Services building and potentially a 4th Water Well for the City.

E. **Public Safety Committee Report:** Did Not Meet

F. **Municipal Services Report:** Corridon reported that there was an update provided for grants that the High School received for the updated lighting. There is a smart thermometer program that can adjust the smart thermostats during high demand for 4-hour increments and customers will be compensated $25 for signing up.

1) **WPPI Presentation and *Motion to Approve the Proposed Electric Rate Case be Submitted to the Public Service Commission of Wisconsin (PSCW) by WPPI with final input from Evansville by July 22nd* by Corridon, seconded by Lathrop.** *Motion passed by Roll Call 5-1, with Knoble opposed.*

   WPPI rep, Mallory Kleven gave a presentation on the history of WPPI and the rate application for the Rase Case to be submitted to the Public Service Commission of Wisconsin (PSCW) for a potential rate increase. Lengthy discussion occurred regarding costs. Lathrop lead most of the considerations. Ultimately it was decided to extend to July 22nd to give Lathrop, City Staff, and WPPI additional time before the submission to the PSCW. The Rate Case asks will also be revisited and modified as needed during PSCW audit process.

2) ***Motion to Approve Resolution 2026-24, Approval of Changes to City of Evansville Functional Classification System* by Corridon, seconded by Lathrop.** *Motion passed 6-0.*

G. **Economic Development Committee Report:** Knoble reported staff is developing a packet for commercial code enforcement. Business visits are on-going while planning for the Community Job Fair has begun.

H. **Youth Center Advisory Board Report:** Did Not Meet

I. **Historic Preservation Commission Report:** Knoble reported discussion regarding buyer interest and potential use for 101 W Church Street. 20 Mill Street had approved fencing materials. Discussion also included the future of Lake Leota's Warming House.

J. **Fire District Report:** No Report

K. **Police Commission Report:** Did Not Meet, prior month had met to select a new leader for the Commission and hiring a Police Officer.

L. **Energy Independence Team Report:** Did Not Meet

M. **Board of Appeals Report:** Did Not Meet

9. **Unfinished Business:** None

10. **Communications and Recommendations of the Administrator:** Sergeant shared the City is under new insurance and trying to complete all the roofs from the hailstorm. The July 4th event went great with the new Committee and hiccups like the large tent failing with the storm that had come through the area on July 2nd. Sergeant wanted to thank all City employees who helped with the 4th of July festivities.

11. **Communications and Recommendations of the Mayor:** Barnes shared the July 4th Committee rallied to put on the event with the tent failure. Barnes expressed appreciation for City Staff for helping with the festivities. Barnes gave acknowledgement to see how nice it was that small groups took on small pieces of the event to make it a success. Barnes reported to have met with Habitat for Humanity to look at Evansville for potential sites.

    A. ***Motion to Approve the Appointment of Ben Ladick, 126 Garfield Ave, for a five-year term to the Housing Authority, expiring 2031* by Lathrop, seconded by Corridon.** *Motion passed by Roll Call 6-0.*

12. **New Business:** None

13. **Introduction of New Ordinances:** None

14. **Upcoming Meeting Reminder:**

    A. Regular Common Council Meeting, Tuesday August 11, 2026, at 6:00 p.m.

    B. 2026 Meetings: September 8, October 13, November 10, December 8, 2026, at 6:00 p.m.

15. **Adjourn:** Barnes adjourned the meeting at 8:28 p.m.

aware in evansville
A program of Community Action

August 3, 2026

Mayor Abbey Barnes and the Evansville City Council
31 South Madison Street
Evansville, WI 53536

Dear Mayor Barnes and Council Members:

Throughout the year, AWARE has the privilege of working alongside local partners to help Evansville families weather difficult times and celebrate brighter ones. The City of Evansville has been one of those partners since AWARE first opened its doors in 1998, providing support that has helped our programs grow and adapt as community needs have changed. As a program of Community Action, Inc., AWARE remains committed to ensuring that local families, children, and seniors have access to the resources they need to thrive.

In 2025, AWARE directly served 378 unduplicated individuals, including 275 children and 103 adults. This represents another modest increase from the previous year. We continue to work closely with the Evansville Ecumenical Care Closet and the Evansville Community School District to identify families who need support and connect them with resources that help meet their most basic needs.

One area where we've seen growing demand is emergency assistance. This program helps families remain stable by preventing homelessness, utility shutoffs, and the loss of transportation. Assistance may include help with rent, utilities, or car repairs,. Recognizing the increased need, we raised our 2026 emergency assistance budget from $4,000 to $10,000. Even with that increase, the need has been significant. So far this year, 20 households representing 54 individuals—including 29 children—have received assistance, and our emergency assistance funds are already nearly exhausted.

In 2025, AWARE's Snackpackers program provided weekly breakfasts, lunches, and healthy snacks to 95 children, with volunteers packing and distributing more than 2,100 meals and snacks throughout the school year. Although participation has declined slightly over the past few years, we know many local families continue to face rising food costs, and we remain committed to ensuring that students who need weekend meals have access to them.

We also continued investing in local youth through our Driver's Education Scholarship program, covering the full cost of classroom instruction and behind-the-wheel training for six eligible students this year. For many families, driver's education is simply out of reach financially. By removing that barrier, we're helping young people earn their licenses legally, gain independence, and become safe, responsible drivers.

The holidays are always one of the busiest—and most rewarding—times of the year at AWARE. Through our Toys for Evansville and Easter Basket programs, we provided toys, clothing, meals, candy, and other essentials to more than 162 children. As in previous years, families participating in Toys for Evansville received either carefully selected gifts or gift cards, depending on the age of their children. Knowing families can celebrate the holidays without the added stress of wondering how they'll provide for their children is one of the most meaningful parts of our work.

The City of Evansville once again partnered with AWARE through the Evansville Aquatic Center to help local children enjoy the summer. Twenty-four Evansville children received day pass punch cards, and five were awarded free swimming lessons. Thanks to generous private donations, we were also able to provide punch cards to 14 nonresident children. These opportunities allow kids to stay active, spend time with friends, and enjoy a summer experience that these families might not otherwise be able to afford.

Our mentoring programs also continued to grow and evolve. During the 2025–2026 school year, Lunch Pals paired caring adult volunteers with 21 third-, fourth-, and fifth-grade students at Theodore Robinson Intermediate School, providing encouragement and positive connections each week. We also continued our partnership with Girls Inc. of Southeast Wisconsin, serving 21 fifth-, sixth-, and seventh-grade girls through weekly sessions focused on confidence, resilience, and leadership, led by three trained facilitators.

We are sincerely grateful for the City of Evansville's continued partnership and support. Your investment allows AWARE to respond when families face unexpected challenges and helps ensure that children, seniors, and families have access to the resources they need. As outlined in our partnership agreement, we thank you for covering our rent for 2026 and respectfully request a renewed annual donation of $5,000, or whatever amount the City is able to contribute. Every dollar invested stays in the Evansville community and directly supports our neighbors.

We are proud to serve the Evansville community and thankful to have the City of Evansville as a valued partner in that work.

Sincerely,

Amy Floan

Amy Floan
Program Manager

Community Development Updates

August 2026 Colette Spranger, Community Development Director

Data Center Overview from 8/4 Plan Commission Meeting:

- See attached overview from Boardman Clark about what the City can and cannot do to enact a moratorium (for any project, not just data centers.)
- Urban Land Institute has included a good primer on what data centers are and how to use zoning and other regulation tools to dictate limits and standards for data center development. (This is also in Plan Commission's August 4th Packet.)
- What a data center conditional use can do:
    - Enact size limits for buildings and lot acreage
    - Enforce setbacks and buffer distances from conflicting uses
    - Regulate building/site design through landscaping, lighting, and architectural standards
    - Require studies for impacts, such as sounds, vibration, or other measurable qualities
    - Place limits on impacts such as sounds, vibration, lighting
- What a data center conditional use cannot do:
    - Dictate anything regulated by the utilities
    - Exempt or guarantee tax increment financing incentives
    - Protect the City if a data center develops outside the City boundary
- Non-disclosure agreements (aka NDAs)
    - These are often asked for by prospective developers as a means to protect proprietary data and information, such as tipping off competitors
    - This does not protect that data from a FOIA request, if there are e-mails or other documents sent by the company on the City's data servers
    - A blanket refusal to sign one would probably kill any project that comes to Evansville
    - Common Council is usually briefed about these in closed session prior to the Administrator or Mayor signing
- Reasons Evansville is not in the crosshairs for hyperscale data centers at the moment
    - We don't have the energy redundancy for such a facility (these places demand zero downtime, which our utility cannot guarantee)
    - We do not have reliable and redundant infrastructure for high speed internet that these places seek (often located nearer larger cities or transportation networks, like I-39/90)
    - We do not have available land properly zoned for additional industrial users within the City

Building Permit Summary				
	July 2026		2026 YTD	
Total	**15**		**106**	
In House	7		63	
GEC	8		43	
Total Project Costs	$4,092,254		**$7,507,659***	
Total Permit Fees (includes impact fees)**	$37,465		$56,608	
	# of Permits	**Est. Project Cost**	**# of Permits**	**Est. Project Cost**
New Commercial	1	$2,736,250	7	$4,807,250*
New Single Family	1	$375,000	2	$675,000
New Duplex	0	0	0	0
New Multifamily	2	$600,000	2	$600,000
* - Last month’s totals double counted costs for two projects, which were issued early start permits ** - residential projects include impact fees for sewer and water				

Code Enforcement Summary	
Open Cases	78
Closed Cases	22

BoardmanClark

Municipal Law Newsletter

VOLUME 31, ISSUE 3 MAY/JUNE 2026

In this issue

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Municipal Regulation of Data Centers

There is no denying that data centers have become a hot button topic. With the proliferation of AI in just about everything from phones to appliances and our continued reliance on cloud computing and storage, Wisconsin has become the latest state to see an influx of large-scale data center developments. Perhaps there is no better example of the immense scale of these developments than the $15 billion, 1.3-gigawatt, 672-acre behemoth in development in Port Washington. The Port Washington data center alone is reported to require the same amount of power as approximately half a million homes and will consume 22,000 gallons of water per day through a closed loop system.

While these developments promise a significant increase in property tax revenue and limited job creation, many Wisconsinites are concerned. Some are concerned by the sheer quantity of resources these data centers will consume, and the potential costs borne by ratepayers to provide them. Others are worried about the potential harmful effects on the environment and nearby properties from impacts to local water supplies and noise pollution. Some have also raised the possibility that these data centers will be abandoned due to an AI bubble or obsolescence, potentially raising utility rates and property taxes, and increasing blight. These concerns range across the political spectrum, a rarity in the polarized world we live in, with a recent Marquette Law School poll showing broad bipartisan opposition.[1]

This opposition has led some municipalities to seek ways of stopping these data center developments; others have pulled back after receiving public backlash. There has been consternation over municipalities entering into non-disclosure agreements related to data center development. And in Port Washington, voters approved a referendum during the Spring 2026 election to require voter approval for the creation of future TID districts of more than $10 million as a response to the $458 million TID the city already approved for the Port Washington data center. Given this landscape, municipalities should be aware of the options they have to regulate data centers in order to maximize the benefits and minimize the harms.

Zoning

Zoning is likely the strongest tool municipalities have to regulate data centers. Zoning allows municipalities to determine where data center development is appropriate, such as by limiting the districts or zones in which it is a permitted as conditional use. Zoning also allows municipalities to impose conditions and restrictions on data center development or impose uniform requirements specific to data centers, such as height, area, setback, screening,

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Municipal Regulation of Data Centers

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and access requirements. Under the current legal framework in Wisconsin, municipalities can even use zoning to outright prohibit data centers if desired.

Since these large-scale data centers are so new to the state, most of the zoning regulations enacted to date have been temporary moratoriums on large-scale data center development. Such a moratorium gives a municipality time to research and determine how to regulate these data centers, and gives time to see whether the state will enact any regulatory changes to address some of the concerns.[2] Many of the municipalities that have enacted moratoriums in their zoning codes are taking the time to examine municipal regulations from other states where these large-scale data centers are more prevalent and identifying issues those localities have faced. Such an approach aims to ensure municipalities avoid putting the cart before the horse – development of a large-scale data center before the proper regulations or restrictions are in place to protect public health, safety, and welfare.

Unzoned municipalities are able to enact an interim zoning ordinance under Wis. Stat. § 62.23(7)(da). Such an ordinance allows unzoned municipalities to freeze land use changes for up to two years to give them time to enact a comprehensive zoning ordinance. With careful drafting, such an ordinance could operate similarly to a moratorium. One benefit of such an ordinance is that it can be enacted like a regular ordinance and does not require plan commission review/recommendation or holding a public hearing, so it can be enacted much faster than a typical zoning ordinance. Municipalities may want to consider including exceptions in their interim zoning ordinance to provide a process to allow unobjectionable land use changes.

One important aspect of zoning to remember is that a zoning ordinance does not stop a legal non-conforming use that existed before the zoning ordinance was enacted.[3] That means any pre-existing data center would still be allowed to continue, even if a subsequent zoning change prohibits it. Additionally, a developer may obtain a vested interest to complete their development despite a zoning change part way through development prohibiting or restricting it, typically once a building permit has been applied for. Due to this, municipalities will want to consider whether to take a more proactive approach to data center regulation.

As with any zoning regulation, municipalities also should remember to review their comprehensive plans to ensure any proposed zoning change is in strict conformity with the plan. Amending a comprehensive plan takes time,[4] so municipalities should plan accordingly.

Development Moratorium

Municipalities may be able to place a development moratorium on data centers under Wis. Stat. § 66.1002. This allows for the adoption of up to a 12-month development moratorium that can be extended one time for up to 6 months. As with a zoning moratorium, this would give a municipality time to research and enact regulations on data centers. It also would provide time to adopt or make changes to a comprehensive plan needed to regulate data centers.

While municipalities have express authority to enact a development moratorium,[5] they may only do so under certain circumstances: (i) if a municipality has enacted a comprehensive plan; (ii) is in the process of preparing its comprehensive plan; or (iii) is in the process of preparing a significant amendment to its comprehensive plan in response to a substantial change in conditions in the municipality. A municipality must also adopt a resolution stating the moratorium is needed either to prevent a shortage in, or the overburdening of, local public facilities, or to address a significant threat to public health or safety that is presented by a proposed or anticipated activity due to a request for rezoning, a plat or certified survey map, or a subdivision plan or other land division. This resolution must be accompanied by a written report from a registered engineer or a public health professional that states the moratoria is justified based on overburdened public facilities and/or a threat to public health and safety.

Licensing

Another tool municipalities can use to regulate data centers is a licensing ordinance. A licensing ordinance can be enacted using a municipality's general police powers to protect the health, safety, welfare and convenience of the public. This is particularly useful for municipalities that are unwilling or unable to use a zoning ordinance, such as towns that are subject to county zoning. A licensing ordinance would allow a municipality to impose some restrictions on data centers, although it would not provide the same latitude as a zoning ordinance.

Municipalities will need to be careful when drafting data center licensing ordinances to avoid them being considered a zoning ordinance. Municipalities are strongly encouraged to follow the framework identified in the *Zwiefelhofer v. Town of Cooks Valley* case which found a non-metallic mining licensing ordinance was not a zoning ordinance, despite impose significant land use regulations on mining throughout the town.

While a licensing ordinance cannot outright prohibit data centers to avoid being a zoning ordinance, it may dissuade some developers from pursing a data center development. Anecdotally, it appears some developers

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Municipal Regulation of Data Centers

Continued from page 2

are pursuing data center developments in municipalities with little or no regulation. Unzoned towns near existing or proposed high voltage power lines appear to be particularly desirable. Due to this, a licensing ordinance may be enough to cause many developers to look elsewhere.

Development Agreement

Municipalities can also impose some regulations on data center development via development agreements. A development agreement is a consensual, binding contract between two or more parties, typically between a landowner/land developer and a municipality. Municipalities regularly use development agreements for all manner of developments, including data centers. While a development agreement will not prevent a data center development, it could provide an avenue for municipalities to impose some regulation to minimize the potential harm from a given development. Such agreements are generally more useful in conjunction with other municipal land use and development regulations, such as zoning, subdivision, and licensing ordinances. Development agreements are also critical to any TIF provided for a project.

Conclusion

Considering the recent increase in large-scale data center developments and the likelihood of additional data center developments in the near future, Wisconsin municipalities are strongly encouraged to start considering whether municipal regulation is desired. Given the scale of these developments and the risks of non-conforming use and vested interests arising from reactive regulation, municipalities may want to pursue a proactive regulatory approach before a large-scale data center project comes to fruition. Now would be a good time to review existing zoning ordinances and comprehensive plans to determine how such developments are currently regulated and to identify any deficiencies in such regulation. Municipalities may also want to direct their plan commissions to start having discussions on data centers and explore what kind of regulations may be needed.

— Eric B. Hagen

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Public Bidding Refresher: Changes to Public Bidding Threshold and Best Practices Reminders

Regardless of what the weather is doing, it is safe to forecast that Wisconsin's construction season is well underway. As your community looks to its next public construction project, with the recent changes to Wisconsin's public bidding thresholds, now is a good time for a refresher on the requirements and limitations of Wisconsin's public bidding law.

Public Bidding Law Changes

The Wisconsin Legislature recently enacted 2025 Wisconsin Act 188, which for the first time in over 25 years, updates Wisconsin's competitive bidding thresholds and requirements for certain local government public works projects.

The major change is that cities, villages, municipally-owned utilities, towns, and counties saw their public bidding thresholds double for general construction projects. These governmental entities must now provide a class 1 notice before contracting for any project between $10,000 and $50,000, and must publicly bid and award to the lowest responsible bidder any project that exceeds $50,000.

A major exception is that the Act preserves the prior notice limit of $5,000 and bidding limit of $25,000 for newly defined "public highway construction" (cities and villages) and "public highway contract" (towns). Public highway construction is defined as "a public construction project involving the construction, improvement, repair, or maintenance of a highway." Wis. Stat. § 62.15(1)(b)1.b. Public highway contract is defined as "a contract for the construction, execution, repair, remodeling, or improvement of a highway." Wis. Stat. § 60.47(1)(as).

Towns and counties also saw the addition of an exception for "construction by a private person of an improvement that is donated" to the local government after the completion of construction, similar to what was already available to cities and villages. Wis. Stat. §§ 60.47(5)(c) & 59.52(29)(c)2.

Unfortunately, there was no commensurate change for sanitary district or lake district public bidding thresholds, with those remaining at $25,000 and $2,500 respectively.

The new limits became effective on April 5, 2026.

Other Requirements Remain

While the thresholds were updated, other aspects of Wisconsin's public bid law remain unchanged. When a project is required to be publicly bid, the project must be let to the lowest responsive and responsible bidder after advertising for and receiving sealed competitive bids.

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Public Bidding Refresher

Continued from page 3

A bidder is responsive if the bidder provides all information required by the bid packet, a bid bond, and a performance and payment bond. There is no statutory authority to allow correction of bids, meaning an error identified in a bid pre-opening requires that the bid be returned but prohibits the bidder from bidding again on the project unless it is relet. A bid discovered post-opening grants the municipality discretion to allow withdrawal of the bid.

The determination of the lowest responsible bidder remains the responsibility of the local governmental body. A municipality may determine responsibility through either the statutory pre-qualification process prior to bidding under Wis. Stat. § 66.0901(2) or at the time of bid opening and award. While a municipality has relatively wide discretion related to finding a bidder irresponsible, the municipality should have evidence and not just opinion to support any such conclusion.

The new law also makes no change to existing bonding requirements and thresholds. Municipalities must still ensure that bidders and awardees provide bid bonds and payment and performance bonds, when required by law. *See* Wis. Stat. §§ 62.15(3) and Wis. Stat. § 779.14.

There are many nuances to and additional requirements of Wisconsin's public bidding laws, so it is best to check with your municipal attorney prior to bidding or contracting for public construction projects.

Best Practices: Or How to Avoid Being Stuck with a Bad Contract

Simply put—involve your municipal attorney early. There is a lot that goes into construction projects before they are bid: capital improvement plans are created, projects are budgeted, funding is applied for, architects or engineers are hired, and plans, specifications, and "standard" construction contracts are prepared. If an attorney is not involved early in the project, there are points where it becomes too late for an attorney to have meaningful input or impact.

For example, most standard AIA or EJCDC construction contracts assign responsibilities to the architect or engineer, but the architect or engineer is not a party to those contracts and, unless specified elsewhere, are not bound by their terms. Any duties to be taken on by the architect or engineer must be agreed to in the municipality's agreement with the architect or engineer. While contracts with design professionals can be readily amended if mutually agreeable, the same solution does not exist for contracts with the contractor.

When a contractor bids on a project, the contractor is entitled to rely upon the plans, specifications, and contract terms in preparing their bid. This also ensures that a municipality is comparing apples to apples when the bids come in. A municipality is prohibited from negotiating with a contractor after receipt of bids. This means that to have any meaningful input as to the material terms of the construction contract, the municipal attorney must be consulted with prior to bid advertisement, if not earlier.

Involving a municipal attorney early is also important where more unique contracts are contemplated, such as indefinite quantity contracts for unknown work throughout the course of a construction season. While Wisconsin's public construction laws are relatively rigid, a municipal attorney can help make sure that your community remains in compliance with all applicable laws while helping to protect your community's interests.

If you have questions about public construction contracts, please feel free to contact a member of Boardman Clark's Municipal Law Practice Group.

— Jared W. Smith

Municipal Regulation of Data Centers

Continued from page 3

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[1] A substantial majority (69%) of adults say the costs of data centers outweigh their benefits, while 30% say the benefits are greater. This represents an increase in skepticism about data centers since January, when 62% saw costs as greater than benefits and 37% said benefits are greater. This opposition is bipartisan, with 62% of Republicans, 76% of Democrats, and 73% of independents saying the costs are greater than the benefits. This opinion increased across each partisan group. In January, 53% of Republicans, 70% of Democrats, and 65% of independents saw costs greater than benefits." https://law.marquette.edu/poll/2026/04/22/new-marquette-law-school-national-survey-finds-high-approval-of-iran-cease-fire-low-support-for-the-war-and-few-who-think-u-s-goals-have-been-achieved/

[2] There were multiple data center bills proposed during the most recent legislative session, but none have passed so far. See 2025 Assembly Bills 722 and 840, and 2025 Senate Bills 729 and 843.

[3] See Wis. Stat. sec. 62.23(7)(ab), (h), (hb), and (hc).

[4] Pursuant to Wis. Stat. sec. 66.1001(4), amendment to a comprehensive plan requires the plan commission to review and approve a resolution, and for the City Council, Village Board, or Town Board to hold a public hearing (preceded by publication of a notice of hearing at least 30 days prior) before enacting an ordinance to adopt the amendment.

[5] Note, Counties do not have express authority under § 66.1002 to enact a development moratorium.

AI and Attorney-Client Privilege: What Wisconsin Municipalities Need to Know

Municipalities are introducing artificial intelligence (AI) tools in their everyday operations—from drafting reports and correspondence to processing citizen inquiries to optimizing waste collection or public transit routes. While AI tools offer efficiency gains, they can also introduce significant and underappreciated legal risks. Chief among these risks is the potential loss of attorney-client privilege and work product protection. For Wisconsin municipalities, transparency obligations intersect with litigation exposure. Therefore, improper or careless AI use may transform confidential legal strategy into discoverable—or even public—records. Understanding these risks is critical to preserving attorney-client privilege and institutional stability.

Attorney-client privilege protects confidential communications between a client and an attorney made for the purpose of obtaining legal advice from disclosure. As such, the privilege exists where communications are (1) between a client and a lawyer or their representatives, (2) intended to be confidential, and (3) made to secure legal advice.

Generative AI tools complicate these protective frameworks because users' interactions with them may fall outside the traditional scope of privilege. A recent federal case, *United States v. Heppner*[1], illustrates the risk. There, a criminal defendant used Anthropic's Claude to generate documents analyzing his legal exposure and defense strategy. The court held that the attorney-client privilege did not protect those documents. Applying the first element of attorney-client privilege, the court explained that the AI tool was not a lawyer, so the communications were not between the defendant and his attorney. Likewise, because the AI tool's privacy policy explicitly stated that it collects, stores, and trains its model on user inputs and outputs, there was no reasonable expectation of confidentiality. Finally, the court emphasized that the AI platform itself disclaimed any ability to provide legal advice.

The *Heppner* case underscores that sharing information with an AI tool may be treated as a voluntary disclosure to a third party, which in turn can waive privilege altogether. Courts commonly hold that privilege is lost when confidential information is shared with those outside the attorney-client relationship. Because AI tools—particularly consumer-grade ones like ChatGPT or Gemini—are generally not bound by duties of confidentiality and may store, process, or disclose user inputs, legal strategy, factual summaries, or internal communications submitted to them may become discoverable in litigation.

Inadvertently surrendering privilege can be devastating in litigation. Municipalities routinely face claims involving disputes with public employees, civil rights allegations, land use decisions, and contract disputes. If internal legal analyses or litigation strategies are disclosed through AI use, opposing parties may gain direct access to the municipality's thought process and legal positioning. In practical terms, this can weaken defenses, undermine settlement leverage, and increase exposure to liability.

More specific to Wisconsin municipalities, AI-generated content may itself be subject to disclosure under Wisconsin's Public Records Law. Wisconsin defines "record" broadly to include "[a]ny material on which written, drawn, printed, spoken, visual or electromagnetic information is recorded or preserved, regardless of physical form or characteristics, which has been created or is being kept by a [ ] [governmental] authority."[2] Because public officials' prompts, outputs, and related communications with AI tools are "created" and may be stored or retrieved, they could be subject to disclosure upon request unless a specific exemption applies. The Public Records Law presumes openness and requires authorities to justify withholding records through statutory exceptions or a balancing test. If privilege has already been waived due to improper AI use, municipalities may have little basis to withhold records created with or by AI from public disclosure.

Generative AI presents both opportunity and risk for municipalities. While AI does not need to be avoided altogether, its use must be deliberate and controlled. *Heppner* demonstrates that courts have started applying traditional privilege principles to these new technologies. As such, municipal officials and counsel should treat public AI tools as third parties for privilege purposes and avoid inputting confidential or legally sensitive information absent appropriate safeguards. Municipalities that fail to adapt may see their most sensitive legal communications transform into trial evidence—or worse, press releases.

— Emmerson A. Mirus

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[1] No. 1:25-cr-00503-JSR, 2026 WL 436479 (S.D.N.Y. Feb. 17, 2026)

[2] Wis. Stat. § 19.32(2)

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Municipal Law Newsletter

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If you have a particular topic you would like to see covered, or if you have a question on any article in this newsletter, feel free to contact any of the attorneys listed below who are contributing to this newsletter.

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010-1000100	CASH	922872	SCOTT & CHRISTINA RIPP	BUDGET REFUND	2026 BUDGE	07/23/2026	600.00	57713	.00	0	
010-1000100	CASH	922872	JEFF & MAUREEN HENDE	BUDGET REFUND	2026 BUDGE	07/23/2026	600.00	57686	.00	0	
010-1000100	CASH	922872	CHRIS HIONIS	BUDGET REFUND	2026 BUDGE	07/23/2026	600.00	57660	.00	0	
010-1000100	CASH	922872	LAURA CASE	BUDGET REFUND	2026 BUDGE	07/23/2026	600.00	57689	.00	0	
Total 0101000100:							2,400.00		.00		
010-1000130	UTILITY CASH CLEARING	922872	RYAN & JULIA EGAN	SOLAR CREDIT REFUND	2026 SOLAR	07/23/2026	546.92	57710	.00	0	
010-1000130	UTILITY CASH CLEARING	922872	RUDY STEINHOFF	REFUND ON FINAL BILL	2026 REFUN	07/23/2026	49.66	57709	.00	0	
010-1000130	UTILITY CASH CLEARING	922872	JASON KLEIN	REFUND ON OVERPAYMENT ON FINAL BILL	2026 REFUN	07/02/2026	181.24	57623	.00	0	
010-1000130	UTILITY CASH CLEARING	922872	JEROME BALLWEG	REFUND ON OVERPAYMENT ON FINAL BILL	2026 REFUN	07/02/2026	23.22	57625	.00	0	
010-1000130	UTILITY CASH CLEARING	922872	TANNER BAKKEN	REFUND ON OVERPAYMENT ON FINAL BILL	2026 REFUN	07/23/2026	286.84	57717	.00	0	
Total 0101000130:							1,087.88		.00		
100-2127000	DEPOSIT-STREET OPENING	5160	ARI HERMANSON	SHELTER REFUND	2026 SHELT	07/23/2026	100.00	57653	.00	0	
100-2127000	DEPOSIT-STREET OPENING	5160	KELLY SHANNON	SHELTER REFUND	2026 SHELT	07/30/2026	100.00	57744	.00	0	
Total 1002127000:							200.00		.00		
100-2131100	FEDERAL W/H TAX DEDUCTIO	2442	FICA/FWT DEPOSIT - EFTP	SOC SEC/MED/FWT FEDERAL WITHHOLDING TAX Pay Period: 06/26/2026	PR0626261	07/06/2026	12,738.43	2476	.00	0	
100-2131100	FEDERAL W/H TAX DEDUCTIO	2442	FICA/FWT DEPOSIT - EFTP	SOC SEC/MED/FWT FEDERAL WITHHOLDING TAX Pay Period: 07/10/2026	PR0710261	07/20/2026	14,555.57	2481	.00	0	
Total 1002131100:							27,294.00		.00		
100-2131200	STATE W/H TAX DEDUCTION	5550	WI DEPT OF REVENUE-EF	SWT STATE WITHHOLDING TAX Pay Period: 07/10/2026	PR0710261	07/20/2026	6,687.20	2480	.00	0	
100-2131200	STATE W/H TAX DEDUCTION	5550	WI DEPT OF REVENUE-EF	SWT STATE WITHHOLDING TAX Pay Period: 06/26/2026	PR0626261	07/06/2026	6,020.56	2477	.00	0	
Total 1002131200:							12,707.76		.00		
100-2132110	HEALTH INSURANCE	1997	WI DEPT-EMPLOYEE TRU	HEALTH INS DED/EXP HEALTH INS - SINGLE (PRE TAX) Pay Period: 05/15/2026	PR0515261	07/23/2026	6,279.26	2013313	.00	0	
100-2132110	HEALTH INSURANCE	1997	WI DEPT-EMPLOYEE TRU	HEALTH INS DED/EXP HEALTH INS - FAMILY (PRE TAX) Pay Period: 05/15/2026	PR0515261	07/23/2026	29,193.00	2013313	.00	0	
100-2132110	HEALTH INSURANCE	1997	WI DEPT-EMPLOYEE TRU	HEALTH INS DED/EXP HEALTH INS - FAMILY (PRE TAX)2 Pay Period: 05/15/2026	PR0515261	07/23/2026	1,489.66	2013313	.00	0	

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Invoice GL Account	Invoice GL Account Title	Vendor Number	Payee	Description	Invoice Number	Check Issue Date	Check Amount	Check Number	Discount Taken	GL Activity#	Job Number
100-2132110	HEALTH INSURANCE	1997	WI DEPT-EMPLOYEE TRU	HEALTH INS DED/EXP HEALTH INS - FAMILY (PRE TAX)2 Pay Period: 05/15/2026	PR0515261	07/23/2026	3,460.88	2013313	.00	0	
100-2132110	HEALTH INSURANCE	1997	WI DEPT-EMPLOYEE TRU	HEALTH INS ADJUSTMENT	PR0515261	07/23/2026	203.51	2013313	.00	0	
100-2132110	HEALTH INSURANCE	1997	WI DEPT-EMPLOYEE TRU	HEALTH INS ADJUSTMENT	PR0515261	07/23/2026	538.45-	2013313	.00	0	
100-2132110	HEALTH INSURANCE	1997	WI DEPT-EMPLOYEE TRU	HEALTH INS ADJUSTMENT	PR0515261	07/23/2026	1,523.98-	2013313	.00	0	
100-2132110	HEALTH INSURANCE	1997	WI DEPT-EMPLOYEE TRU	HEALTH INS ADJUSTMENT	PR0515261	07/23/2026	2,568.88	2013313	.00	0	
100-2132110	HEALTH INSURANCE	1997	WI DEPT-EMPLOYEE TRU	HEALTH INS DED/EXP HEALTH INS - SINGLE (PRE TAX) Pay Period: 05/29/2026	PR0529261	07/23/2026	5,740.81	2013313	.00	0	
100-2132110	HEALTH INSURANCE	1997	WI DEPT-EMPLOYEE TRU	HEALTH INS DED/EXP HEALTH INS - FAMILY (PRE TAX) Pay Period: 05/29/2026	PR0529261	07/23/2026	1,464.68	2013313	.00	0	
100-2132110	HEALTH INSURANCE	1997	WI DEPT-EMPLOYEE TRU	HEALTH INS DED/EXP HEALTH INS - FAMILY (PRE TAX) Pay Period: 05/29/2026	PR0529261	07/23/2026	32,653.91	2013313	.00	0	
100-2132110	HEALTH INSURANCE	1997	WI DEPT-EMPLOYEE TRU	HEALTH INS DED/EXP RETIREE HEALTH CARE PAYMENTS Pay Period: 05/29/2026	PR0529261	07/23/2026	3,575.64	2013313	.00	0	
Total 1002132110:							84,567.80		.00		
100-2132120	DENTAL INSURANCE	1998	DELTA DENTAL OF WISCO	DENTAL INS ADJUSTMENT	PR0626261	07/23/2026	167.53	57669	.00	0	
100-2132120	DENTAL INSURANCE	1998	DELTA DENTAL OF WISCO	DENTAL INS ADJUSTMENT	PR0626261	07/23/2026	85.46-	57669	.00	0	
100-2132120	DENTAL INSURANCE	1998	DELTA DENTAL OF WISCO	DENTAL INS ADJUSTMENT	PR0626261	07/23/2026	16.90	57669	.00	0	
100-2132120	DENTAL INSURANCE	1998	DELTA DENTAL OF WISCO	DENTAL INS DED/EXP DENTAL INSURANCE Employer Pay Period: 06/26/2026	PR0626261	07/23/2026	4,147.06	57669	.00	0	
Total 1002132120:							4,246.03		.00		
100-2132121	VISION INSURANCE	1998	DELTA DENTAL OF WISCO	VISION INS/EXP VISION INSURANCE Pay Period: 06/26/2026	PR0626261	07/23/2026	258.72	57669	.00	0	
Total 1002132121:							258.72		.00		
100-2132130	RETIREMENT PAYABLE	5610	WISCONSIN RETIREMENT	WIS RETIRE EXP WRS GENERAL Pay Period: 05/29/2026	PR0529260	07/23/2026	6,393.65	2013314	.00	0	
100-2132130	RETIREMENT PAYABLE	5610	WISCONSIN RETIREMENT	WIS RETIRE EXP WRS GENERAL Pay Period: 05/29/2026	PR0529260	07/23/2026	6,393.65	2013314	.00	0	
100-2132130	RETIREMENT PAYABLE	5610	WISCONSIN RETIREMENT	WIS RETIRE EXP WRS PROTECTED UNION Pay Period: 05/29/2026	PR0529260	07/23/2026	2,701.31	2013314	.00	0	
100-2132130	RETIREMENT PAYABLE	5610	WISCONSIN RETIREMENT	WIS RETIRE EXP WRS PROTECTED UNION Pay Period: 05/29/2026	PR0529260	07/23/2026	5,552.73	2013314	.00	0	
100-2132130	RETIREMENT PAYABLE	5610	WISCONSIN RETIREMENT	WIS RETIRE EXP WRS ELECTED Pay Period: 05/29/2026	PR0529260	07/23/2026	79.79	2013314	.00	0	
100-2132130	RETIREMENT PAYABLE	5610	WISCONSIN RETIREMENT	WIS RETIRE EXP WRS ELECTED Pay Period: 05/29/2026	PR0529260	07/23/2026	79.79	2013314	.00	0	
100-2132130	RETIREMENT PAYABLE	5610	WISCONSIN RETIREMENT	WIS RETIRE EXP WRS GENERAL Pay Period: 06/12/2026	PR0612260	07/23/2026	6,635.75	2013314	.00	0	

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100-2132130	RETIREMENT PAYABLE	5610	WISCONSIN RETIREMENT	WIS RETIRE EXP WRS GENERAL Pay Period: 06/12/2026	PR0612260	07/23/2026	6,635.75	2013314	.00	0	
100-2132130	RETIREMENT PAYABLE	5610	WISCONSIN RETIREMENT	WIS RETIRE EXP WRS PROTECTED UNION Pay Period: 06/12/2026	PR0612260	07/23/2026	2,540.49	2013314	.00	0	
100-2132130	RETIREMENT PAYABLE	5610	WISCONSIN RETIREMENT	WIS RETIRE EXP WRS PROTECTED UNION Pay Period: 06/12/2026	PR0612260	07/23/2026	5,222.10	2013314	.00	0	
Total 1002132130:							42,235.01		.00		
100-2133100	FICA DEDUCTIONS	2442	FICA/FWT DEPOSIT - EFTP	SOC SEC/MED/FWT SOCIAL SECURITY Pay Period: 06/26/2026	PR0626261	07/06/2026	10,304.71	2476	.00	0	
100-2133100	FICA DEDUCTIONS	2442	FICA/FWT DEPOSIT - EFTP	SOC SEC/MED/FWT SOCIAL SECURITY Pay Period: 06/26/2026	PR0626261	07/06/2026	8,838.45	2476	.00	0	
100-2133100	FICA DEDUCTIONS	2442	FICA/FWT DEPOSIT - EFTP	SOC SEC/MED/FWT MEDICARE Pay Period: 06/26/2026	PR0626261	07/06/2026	2,067.05	2476	.00	0	
100-2133100	FICA DEDUCTIONS	2442	FICA/FWT DEPOSIT - EFTP	SOC SEC/MED/FWT MEDICARE Pay Period: 06/26/2026	PR0626261	07/06/2026	2,067.05	2476	.00	0	
100-2133100	FICA DEDUCTIONS	2442	FICA/FWT DEPOSIT - EFTP	SOC SEC/MED/FWT SOCIAL SECURITY Pay Period: 07/10/2026	PR0710261	07/20/2026	11,097.97	2481	.00	0	
100-2133100	FICA DEDUCTIONS	2442	FICA/FWT DEPOSIT - EFTP	SOC SEC/MED/FWT SOCIAL SECURITY Pay Period: 07/10/2026	PR0710261	07/20/2026	9,247.09	2481	.00	0	
100-2133100	FICA DEDUCTIONS	2442	FICA/FWT DEPOSIT - EFTP	SOC SEC/MED/FWT MEDICARE Pay Period: 07/10/2026	PR0710261	07/20/2026	2,162.64	2481	.00	0	
100-2133100	FICA DEDUCTIONS	2442	FICA/FWT DEPOSIT - EFTP	SOC SEC/MED/FWT MEDICARE Pay Period: 07/10/2026	PR0710261	07/20/2026	2,162.64	2481	.00	0	
Total 1002133100:							47,947.60		.00		
100-2136100	UNION DUES DEDUCTIONS	5603	WI PROFESSIONAL POLIC	UNION DUES POLICE UNION DUES-POLICE Pay Period: 06/26/2026	PR0626261	07/09/2026	423.00	57800	.00	0	
Total 1002136100:							423.00		.00		
100-2137000	PAYROLL DEDUCTION MISC	5708	WI SCTF	CHILD SUPPORT DED CHILD SUPPORT Pay Period: 07/24/2026	PR0724262	07/30/2026	291.13	57814	.00	0	
100-2137000	PAYROLL DEDUCTION MISC	5708	WI SCTF	CHILD SUPPORT DED CHILD SUPPORT Pay Period: 06/12/2026	PR0626262	07/09/2026	291.13	57801	.00	0	
100-2137000	PAYROLL DEDUCTION MISC	5708	WI SCTF	CHILD SUPPORT DED CHILD SUPPORT Pay Period: 07/10/2026	PR0710262	07/23/2026	291.13	57726	.00	0	
100-2137000	PAYROLL DEDUCTION MISC	5708	WISCONSIN SCTF	R & D ANNUAL FEE	PR0710262	07/23/2026	65.00	57728	.00	0	
Total 1002137000:							938.39		.00		
100-2138000	ICMA RETIREMENT CORP DEF	2849	SECURITY BENEFIT	POLICE/VIBA DEFERRED - SBG - AMOUNT Pay Period: 06/12/2026	PR0626260	07/02/2026	450.00	2474	.00	0	
100-2138000	ICMA RETIREMENT CORP DEF	2849	SECURITY BENEFIT LIFE I	DEF COMP-SBG DEFERRED COMP - SBG-% OF AMT Pay Period: 06/12/2026	PR0626261	07/02/2026	1,175.57	2475	.00	0	
100-2138000	ICMA RETIREMENT CORP DEF	2849	SECURITY BENEFIT LIFE I	DEF COMP-SBG DEFERRED COMP - SBG-% OF AMT Pay Period: 07/24/2026	PR0724261	07/30/2026	1,175.57	2485	.00	0	
100-2138000	ICMA RETIREMENT CORP DEF	2849	SECURITY BENEFIT	POLICE/VIBA DEFERRED - SBG - AMOUNT Pay Period: 07/10/2026	PR0710260	07/16/2026	500.00	2483	.00	0	

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100-2138000	ICMA RETIREMENT CORP DEF	2849	SECURITY BENEFIT LIFE I	DEF COMP-SBG DEFERRED COMP - SBG-% OF AMT Pay Period: 07/10/2026	PR0710261	07/16/2026	1,175.57	2482	.00	0	
100-2138000	ICMA RETIREMENT CORP DEF	2855	MISSION SQUARE RETIRE	DEF COMP DED DEFERRED COMP - ICMA - AMOUNT Pay Period: 07/10/2026	PR0710261	07/23/2026	50.00	57693	.00	0	
100-2138000	ICMA RETIREMENT CORP DEF	2855	MISSION SQUARE RETIRE	DEF COMP DED DEFERRED COMP - ICMA - AMOUNT Pay Period: 07/24/2026	PR0724261	07/30/2026	50.00	57748	.00	0	
100-2138000	ICMA RETIREMENT CORP DEF	2855	MISSION SQUARE RETIRE	DEF COMP DED DEFERRED COMP - ICMA - AMOUNT Pay Period: 06/12/2026	PR0626261	07/09/2026	50.00	57778	.00	0	
Total 1002138000:							4,626.71		.00		
100-2140000	AFLAC ACC INS DEDUCTION	1065	AFLAC	ACC/MED/CCARE DED AFLAC ACCIDENT INSURANCE Pay Period: 06/12/2026	PR0626261	07/23/2026	12.42	2013312	.00	0	
100-2140000	AFLAC ACC INS DEDUCTION	1065	AFLAC	ACC/MED/CCARE DED AFLAC ACCIDENT INSURANCE Pay Period: 06/26/2026	PR0626261	07/23/2026	12.42	2013312	.00	0	
Total 1002140000:							24.84		.00		
100-2141000	AFLAC MED INS DEDUCTIONS	1065	AFLAC	ACC/MED/CCARE DED AFLAC Pay Period: 06/12/2026	PR0626261	07/23/2026	28.27	2013312	.00	0	
100-2141000	AFLAC MED INS DEDUCTIONS	1065	AFLAC	ACC/MED/CCARE DED AFLAC MEDICAL Pay Period: 06/26/2026	PR0626261	07/23/2026	28.28	2013312	.00	0	
Total 1002141000:							56.55		.00		
100-2142000	EMPLOYEES REIMBUR AFLAC	923167	RYON RIGGAN	FSA REIMBURSEMENT	2026-07	07/23/2026	42.50	57711	.00	0	
Total 1002142000:							42.50		.00		
100-44111-510	OPERATORS/PROV LICENSE	5160	EL VALLARTA	OVERPAYMENT FOR SPECIAL COMMON COUNCIL MEETING	2026 REFUN	07/23/2026	100.00	57672	.00	0	
Total 10044111510:							100.00		.00		
100-44300-520	BUILDING PERMITS	5160	THE BANK OF NEW GLAR	OVERPAYMENT OF BUILDING PERMIT	2026 REFUN	07/23/2026	262.50	57718	.00	0	
Total 10044300520:							262.50		.00		
100-45110-520	COURT PENALTIES & COSTS	4700	ST OF WIS CONTROLLER'	COURT FINES/ASSESS-JUN	2026-06	07/02/2026	1,825.17	57643	.00	0	
Total 10045110520:							1,825.17		.00		
100-46722-550	PARK SHELTER RENTAL REVE	5560	WISCONSIN DEPT OF REV	SALES USE TAX- SHELTER							

Invoice GL Account	Invoice GL Account Title	Vendor Number	Payee	Description	Invoice Number	Check Issue Date	Check Amount	Check Number	Discount Taken	GL Activity#	Job Number
				RENTAL/PICNIC TABLES	2026-06 SAL	07/20/2026	7.30	2479	.00	0	
Total 10046722550:							7.30		.00		
100-46723-550	TAXABLE CONCESSION REV	5560	WISCONSIN DEPT OF REV	SALES USE TAX-AQUATIC CONCESSIONS	2026-06 SAL	07/20/2026	594.70	2479	.00	0	
Total 10046723550:							594.70		.00		
100-46751-550	TAXABLE AQUATIC CENTER R	5560	WISCONSIN DEPT OF REV	SALES USE TAX-AQUATIC CENTER	2026-06 SAL	07/20/2026	1,242.28	2479	.00	0	
Total 10046751550:							1,242.28		.00		
100-51010-300	COUNCIL EXPENSES & SUPPL	2540	GORDON FLESCH CO INC	MONTHLY COPIER - COUNCIL	IN15695828	07/23/2026	77.08	57676	.00	0	
100-51010-300	COUNCIL EXPENSES & SUPPL	9017	US BANK	M365 COUNCIL	6123-246921	07/30/2026	4.89	2013315	.00	0	
100-51010-300	COUNCIL EXPENSES & SUPPL	1730	CHARTER COMMUNICATI	M365 ACCOUNT - COUNCIL	2336729010	07/09/2026	80.81	57757	.00	0	
100-51010-300	COUNCIL EXPENSES & SUPPL	1850	COMPUTER KNOW HOW L	BDR COUNCIL	BDR-0726	07/23/2026	34.27	57662	.00	0	
100-51010-300	COUNCIL EXPENSES & SUPPL	1850	COMPUTER KNOW HOW L	M365 COUNCIL	BDR-0726	07/23/2026	203.13	57662	.00	0	
100-51010-300	COUNCIL EXPENSES & SUPPL	2763	QUADIENT FINANCE USA I	COUNCIL POSTAGE	2026-06	07/09/2026	18.52	57782	.00	0	
Total 10051010300:							418.70		.00		
100-51010-330	COUNCIL & COMM PROF DEV	9017	US BANK	LOCAL GOVERNMENT EDUCATION	6887-247170	07/30/2026	175.00	2013315	.00	0	
Total 10051010330:							175.00		.00		
100-51020-300	MAYOR EXPENSES	2540	GORDON FLESCH CO INC	MONTHLY COPIER - MAYOR	IN15695828	07/23/2026	10.48	57676	.00	0	
100-51020-300	MAYOR EXPENSES	9017	US BANK	FULLIDENITY.COM - ID CARDS	6123-243889	07/30/2026	19.75	2013315	.00	0	
100-51020-300	MAYOR EXPENSES	9017	US BANK	M365 MAYOR	6123-246921	07/30/2026	.82	2013315	.00	0	
100-51020-300	MAYOR EXPENSES	1730	CHARTER COMMUNICATI	M365 ACCOUNTS - MAYOR	2336729010	07/09/2026	15.15	57757	.00	0	
100-51020-300	MAYOR EXPENSES	1850	COMPUTER KNOW HOW L	BDR MAYOR	BDR-0726	07/23/2026	5.96	57662	.00	0	
100-51020-300	MAYOR EXPENSES	1850	COMPUTER KNOW HOW L	M365 MAYOR	BDR-0726	07/23/2026	38.09	57662	.00	0	
100-51020-300	MAYOR EXPENSES	2763	QUADIENT FINANCE USA I	MAYOR POSTAGE	2026-06	07/09/2026	.10	57782	.00	0	
Total 10051020300:							90.35		.00		
100-51030-281	MUNI COURT FINES/ASSESS	4320	ROCK COUNTY TREASUR	COURT FINES/ASSESS-JUNE	2026-06 CO	07/02/2026	340.00	57638	.00	0	
100-51030-281	MUNI COURT FINES/ASSESS	922876	CASEY'S	RESTITUTION PAYMENT	2026 REFUN	07/02/2026	16.99	57609	.00	0	
100-51030-281	MUNI COURT FINES/ASSESS	922876	PIGGLY WIGGLY	RESTITUTION PAYMENT	2026 REFUN	07/02/2026	26.45	57633	.00	0	
Total 10051030281:							383.44		.00		
100-51030-300	MUNICIPAL COURT EXPENSE	2540	GORDON FLESCH CO INC	MONTHLY COPIER - MUNICIPAL							

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				COURT	IN15695828	07/23/2026	10.21	57676	.00	0	
100-51030-300	MUNICIPAL COURT EXPENSE	9017	US BANK	ZOOM. US	6004-240113	07/30/2026	15.99	2013315	.00	0	
100-51030-300	MUNICIPAL COURT EXPENSE	9017	US BANK	M365 COURT	6123-246921	07/30/2026	.82	2013315	.00	0	
100-51030-300	MUNICIPAL COURT EXPENSE	1730	CHARTER COMMUNICATI	M365 ACCOUNTS - COURT	2336729010	07/09/2026	15.15	57757	.00	0	
100-51030-300	MUNICIPAL COURT EXPENSE	1850	COMPUTER KNOW HOW L	BDR COURT	BDR-0726	07/23/2026	5.96	57662	.00	0	
100-51030-300	MUNICIPAL COURT EXPENSE	1850	COMPUTER KNOW HOW L	M365 COURT	BDR-0726	07/23/2026	38.09	57662	.00	0	
100-51030-300	MUNICIPAL COURT EXPENSE	1090	AT&T	MONTHLY AT&T CHARGES	6088822281.	07/23/2026	27.32	57655	.00	0	
100-51030-300	MUNICIPAL COURT EXPENSE	2763	QUADIENT FINANCE USA I	MUNI COURT POSTAGE	2026-06	07/09/2026	22.97	57782	.00	0	
Total 10051030300:							136.51		.00		
100-51040-210	LEGAL SERVICES	1885	CONSIGNY LAW FIRM SC	ATTY FEES-GENERAL FUND	65932	07/09/2026	711.50	57761	.00	0	
Total 10051040210:							711.50		.00		
100-51040-215	LEGAL SERVICES MUNI COUR	1885	CONSIGNY LAW FIRM SC	ATTY FEES-MUNI COURT - MDK	65930	07/09/2026	52.50	57761	.00	0	
100-51040-215	LEGAL SERVICES MUNI COUR	1885	CONSIGNY LAW FIRM SC	ATTY FEES-CIRCUIT COURT APPEAL	65933	07/09/2026	420.00	57761	.00	0	
100-51040-215	LEGAL SERVICES MUNI COUR	1885	CONSIGNY LAW FIRM SC	ATTY FEES-CIRCUIT COURT APPEAL	65935	07/09/2026	35.00	57761	.00	0	
Total 10051040215:							507.50		.00		
100-51100-210	ASSESSOR SERVICES	1220	ASSOCIATED APPRAISAL	WEBSITE POSTING OF ASSESSMENT DATA - AUGUST	187563	07/30/2026	53.26	57730	.00	0	
100-51100-210	ASSESSOR SERVICES	1220	ASSOCIATED APPRAISAL	PROFESSIONAL SERVICES-AUG	187563	07/30/2026	1,808.33	57730	.00	0	
Total 10051100210:							1,861.59		.00		
100-51100-310	ASSESSOR SUPPLIES	2540	GORDON FLESCH CO INC	MONTHLY COPIER - ASSESSOR	IN15695828	07/23/2026	19.55	57676	.00	0	
Total 10051100310:							19.55		.00		
100-51110-252	FINANCE- IT EQUIP	9017	US BANK	KEYBOARD	6123-246921	07/30/2026	106.99	2013315	.00	0	
Total 10051110252:							106.99		.00		
100-51110-290	FINANCE PUBLISHING CONTR	922951	ROCK VALLEY PUBLISHIN	BIDS - 2026 DRAINAGE IMPROVEMENT - LARSON ACRES PARK	487918	07/23/2026	176.64	57708	.00	0	
100-51110-290	FINANCE PUBLISHING CONTR	922951	ROCK VALLEY PUBLISHIN	VOTING MACHINE TESTING	488157	07/30/2026	14.00	57808	.00	0	
100-51110-290	FINANCE PUBLISHING CONTR	922951	ROCK VALLEY PUBLISHIN	SVD ABSENTEE VOTING	488165	07/23/2026	40.51	57708	.00	0	
100-51110-290	FINANCE PUBLISHING CONTR	922951	ROCK VALLEY PUBLISHIN	VOTING BY ABSENTEE BALLOT	488166	07/23/2026	69.23	57708	.00	0	
100-51110-290	FINANCE PUBLISHING CONTR	922951	ROCK VALLEY PUBLISHIN	NOTICE OF LAND DIVISION, CONDITIONAL USE PERMIT	487407	07/23/2026	52.14	57708	.00	0	
100-51110-290	FINANCE PUBLISHING CONTR	922951	ROCK VALLEY PUBLISHIN	ORDINANCE #2026-04 AMENDING							

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				CHAPTER 2 - ADMINISTRATION	487433	07/02/2026	11.80	57641	.00	0	
100-51110-290	FINANCE PUBLISHING CONTR	922951	ROCK VALLEY PUBLISHIN	LIQUOR LICENSE APPLICATIONS	487434	07/02/2026	16.22	57641	.00	0	
100-51110-290	FINANCE PUBLISHING CONTR	922951	ROCK VALLEY PUBLISHIN	RESOLUTION #2026-22 2025 COMPLIANCE MAINTANCE ANNUAL REPORT	487435	07/02/2026	18.42	57641	.00	0	
100-51110-290	FINANCE PUBLISHING CONTR	922951	ROCK VALLEY PUBLISHIN	RESOLUTION #2026-23 ELECTRIC BOND NOTE 2026B	487436	07/02/2026	14.00	57641	.00	0	
Total 10051110290:							412.96		.00		
100-51110-310	FINANCE OFFICE SUPPLIES &	2540	GORDON FLESCH CO INC	MONTHLY COPIER - FINANCE OFFICE	IN15695828	07/23/2026	111.53	57676	.00	0	
100-51110-310	FINANCE OFFICE SUPPLIES &	3695	OFFICE PRO INC	SHREDDING SERVICE - CITY HALL	770710-0	07/02/2026	18.72	57632	.00	0	
100-51110-310	FINANCE OFFICE SUPPLIES &	3695	OFFICE PRO INC	SHREDDING SERVICE - CITY HALL	7726984-0	07/23/2026	18.72	57701	.00	0	
100-51110-310	FINANCE OFFICE SUPPLIES &	9017	US BANK	VEHICLE DIAGNOSTIC FEE	6123-240113	07/30/2026	9.65	2013315	.00	0	
100-51110-310	FINANCE OFFICE SUPPLIES &	9017	US BANK	FULLIDENITY.COM - ID CARDS	6123-243889	07/30/2026	39.50	2013315	.00	0	
100-51110-310	FINANCE OFFICE SUPPLIES &	9017	US BANK	KEYBOARD & MICE & FILTERS	6123-246921	07/30/2026	248.64	2013315	.00	0	
100-51110-310	FINANCE OFFICE SUPPLIES &	9017	US BANK	DOOR CHIME, COFFEE	0981-240113	07/30/2026	49.38	2013315	.00	0	
100-51110-310	FINANCE OFFICE SUPPLIES &	4600	STAPLES BUSINESS ADVA	BROTHER TN-820, POST-IT, HAND SOAP, STAPLES, SHIPPING LABELS, GLUE STICKS, GOJO HAND SOAP, TRASH BAGS, COLOR PAPER	7010380643	07/09/2026	295.33	57788	.00	0	
100-51110-310	FINANCE OFFICE SUPPLIES &	2763	QUADIENT FINANCE USA I	FINANCE POSTAGE	2026-06	07/09/2026	196.00	57782	.00	0	
100-51110-310	FINANCE OFFICE SUPPLIES &	2763	QUADIENT FINANCE USA I	FINANCE POSTAGE	2026-06	07/09/2026	167.37	57782	.00	0	
Total 10051110310:							1,154.84		.00		
100-51110-330	FINANCE PROFESSIONAL DE	9017	US BANK	HYATT REGENCY	6887-240362	07/30/2026	598.87	2013315	.00	0	
100-51110-330	FINANCE PROFESSIONAL DE	9017	US BANK	HOTELBOOKING.COM	6887-240362	07/30/2026	17.99	2013315	.00	0	
100-51110-330	FINANCE PROFESSIONAL DE	9017	US BANK	WICMA CONFERENCE	6123-249404	07/30/2026	215.00	2013315	.00	0	
Total 10051110330:							831.86		.00		
100-51110-361	FINANCE COMMUNICATIONS	9017	US BANK	M365 FINANCE	6123-246921	07/30/2026	3.67	2013315	.00	0	
100-51110-361	FINANCE COMMUNICATIONS	9017	US BANK	ROUNDING ISSUES	6123-246921	07/30/2026	.03-	2013315	.00	0	
100-51110-361	FINANCE COMMUNICATIONS	1730	CHARTER COMMUNICATI	M365 ACCOUNTS - FINANCE	2336729010	07/09/2026	60.62	57757	.00	0	
100-51110-361	FINANCE COMMUNICATIONS	1850	COMPUTER KNOW HOW L	M365 FIANANCE	BDR-0726	07/23/2026	152.35	57662	.00	0	
100-51110-361	FINANCE COMMUNICATIONS	1850	COMPUTER KNOW HOW L	BDR FINANCE	BDR-0726	07/23/2026	25.33	57662	.00	0	
100-51110-361	FINANCE COMMUNICATIONS	5035	U S CELLULAR	MONTHLY CELL PHONE SERVICE	0818796620	07/23/2026	92.63	57721	.00	0	
100-51110-361	FINANCE COMMUNICATIONS	7605	GREATAMERICA FINANCIA	FINANCE	42316018	07/02/2026	233.25	57621	.00	0	
100-51110-361	FINANCE COMMUNICATIONS	7605	GREATAMERICA FINANCIA	FINANCE	72561016	07/30/2026	223.04	57740	.00	0	
Total 10051110361:							790.86		.00		
100-51120-355	MUNICIPAL BUILDINGS	1060	EVANSVILLE HARDWARE	DEHUMIDIFIER 3000SF 35PT	K39371	07/09/2026	259.99	57767	.00	0	
100-51120-355	MUNICIPAL BUILDINGS	1230	VESTIS	MAT NYLON/RUBBER, FIRST AID							

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				SERVICE, SERVICE CHARGE - CITY HALL	6140838736	07/02/2026	60.11	57646	.00	0	
100-51120-355	MUNICIPAL BUILDINGS	1230	VESTIS	MAT NYLON/RUBBER, FIRST AID SERVICE, SERVICE CHARGE - CITY HALL	6140842655	07/09/2026	60.11	57796	.00	0	
100-51120-355	MUNICIPAL BUILDINGS	1230	VESTIS	MAT NYLON/RUBBER, FIRST AID SERVICE, SERVICE CHARGE - CITY HALL	6140846052	07/23/2026	60.11	57723	.00	0	
100-51120-355	MUNICIPAL BUILDINGS	1230	VESTIS	MAT NYLON/RUBBER, FIRST AID SERVICE, SERVICE CHARGE - CITY HALL	6140850391	07/30/2026	60.11	57812	.00	0	
100-51120-355	MUNICIPAL BUILDINGS	1230	VESTIS	MAT NYLON/RUBBER, FIRST AID SERVICE, SERVICE CHARGE - CITY HALL	6140854200	07/30/2026	60.11	57812	.00	0	
100-51120-355	MUNICIPAL BUILDINGS	3239	LOCKS & UNLOCKS INC	FIXED DOOR TO BASEMENT	2123287	07/02/2026	125.48	57626	.00	0	
100-51120-355	MUNICIPAL BUILDINGS	4426	SCHINDLER ELEVATOR C	ELEVATOR INSPECTION SERVICE	4607546737	07/23/2026	661.82	57712	.00	0	
100-51120-355	MUNICIPAL BUILDINGS	5160	CITY OF EVANSVILLE	City Hall - W & L Bill	2026-07	07/24/2026	660.14	2478	.00	0	
100-51120-355	MUNICIPAL BUILDINGS	5600	WE ENERGIES	MONTHLY GAS SERVICE-CITY HALL/MUNI COURT	00002-0626	07/02/2026	28.75	57648	.00	0	
100-51120-355	MUNICIPAL BUILDINGS	5600	WE ENERGIES	MONTHLY GAS SERVICE-CITY HALL/MUNI COURT	00002-0726	07/30/2026	25.50	57813	.00	0	
100-51120-355	MUNICIPAL BUILDINGS	3955	PROFESSIONAL PEST CO	MONTHLY PEST CONTROL-CITY HALL	918399	07/09/2026	55.00	57781	.00	0	
100-51120-355	MUNICIPAL BUILDINGS	1090	AT&T	MONTHLY AT&T CHARGES	6088822281.	07/23/2026	27.32	57655	.00	0	
100-51120-355	MUNICIPAL BUILDINGS	922947	DESTREE DESIGN ARCHI	HAIL DAMAGE	15469	07/09/2026	600.00	57765	.00	2025052	
100-51120-355	MUNICIPAL BUILDINGS	923031	ENVIRONMENT CONTROL	MONTHLY JANITORIAL - JULY	43885-613	07/02/2026	990.00	57615	.00	0	
100-51120-355	MUNICIPAL BUILDINGS	923031	ENVIRONMENT CONTROL	MONTHLY JANITORIAL - AUGUST	44388-613	07/30/2026	990.00	57737	.00	0	
100-51120-355	MUNICIPAL BUILDINGS	923160	ORKIN	PC STANDARD - MONTHLY - CITY HALL	303398517	07/23/2026	65.00	57702	.00	0	
100-51120-355	MUNICIPAL BUILDINGS	923162	YANG OF ALL TRADES LLC	CITY HALL 3RD FLOOR - FLOOR REPAIR	10184	07/02/2026	910.00	57649	.00	0	
Total 10051120355:							5,699.55		.00		
100-51140-285	DOG & CAT EXPENSE	4320	ROCK COUNTY TREASUR	DOG LICENSES - JUN	2026-06 DO	07/02/2026	27.00	57639	.00	0	
100-51140-285	DOG & CAT EXPENSE	4259	HUMANE SOCIETY OF SO	ANIMAL R&B / PICK UP CHARGE	241	07/09/2026	325.00	57769	.00	0	
Total 10051140285:							352.00		.00		
100-52200-205	Investigative Expenses	9017	US BANK	SIRCHIE ACQUISITION COMPANY	1741-246392	07/30/2026	191.03	2013315	.00	0	
Total 10052200205:							191.03		.00		
100-52200-210	PROFESSIONAL SERVICES	1885	CONSIGNY LAW FIRM SC	ATTY FEES-POLICE - PUBLIC SAFETY PROFESSIONAL SERVICES	65932	07/09/2026	210.00	57761	.00	0	
100-52200-210	PROFESSIONAL SERVICES	9017	US BANK	DOJ EPAY RECORDS CHECK	9978-247170	07/30/2026	98.00	2013315	.00	0	
100-52200-210	PROFESSIONAL SERVICES	9017	US BANK	NIC*TRAFFICVIOLREGPROG EGOV.COM	7376-241164	07/30/2026	9.18	2013315	.00	0	

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Total 10052200210:							317.18		.00		
100-52200-252	POLICE- IT EQUIP	2738	HOMETOWN COMPUTER	COMPUTER SETUP	10147451	07/23/2026	50.00	57680	.00	0	
100-52200-252	POLICE- IT EQUIP	2738	HOMETOWN COMPUTER	DELL 13.3" FHD TOUCH	10147451	07/23/2026	999.99	57680	.00	0	
Total 10052200252:							1,049.99		.00		
100-52200-260	ACCREDITATION	5590	WISCONSIN LAW ENFORC	ACCREDITATION MILEAGE & PER DIEM 3 DAYS	586	07/23/2026	1,319.99	57727	.00	0	
100-52200-260	ACCREDITATION	9017	US BANK	PIGGLY WIGGLY - FOOD FOR ACCREDITATION AUDIT	1741-244273	07/30/2026	37.45	2013315	.00	0	
100-52200-260	ACCREDITATION	9017	US BANK	FAMILY DOLLAR	1741-244450	07/30/2026	19.50	2013315	.00	0	
Total 10052200260:							1,376.94		.00		
100-52200-310	POLICE OFFICE SUPPLIES	2540	GORDON FLESCH CO INC	MONTHLY COPIER - POLICE	IN15686316	07/23/2026	91.02	57676	.00	0	
100-52200-310	POLICE OFFICE SUPPLIES	3695	OFFICE PRO INC	SHREDDING SERVICE - POLICE	770526-0	07/02/2026	18.72	57632	.00	0	
100-52200-310	POLICE OFFICE SUPPLIES	3695	OFFICE PRO INC	SHREDDING SERVICE - POLICE	772683-0	07/23/2026	18.72	57701	.00	0	
100-52200-310	POLICE OFFICE SUPPLIES	9017	US BANK	TN760 TONER FOR BROTHER PRINTER TN730	9978-246921	07/30/2026	41.78	2013315	.00	0	
100-52200-310	POLICE OFFICE SUPPLIES	9017	US BANK	FAMILY DOLLAR	1741-244450	07/30/2026	29.85	2013315	.00	0	
100-52200-310	POLICE OFFICE SUPPLIES	9017	US BANK	CARBONLESS PRINTER - BIKE REGISTRATION FORMS	1741-246921	07/30/2026	76.70	2013315	.00	0	
100-52200-310	POLICE OFFICE SUPPLIES	2763	QUADIENT FINANCE USA I	POLICE POSTAGE	2026-06	07/09/2026	76.20	57782	.00	0	
Total 10052200310:							352.99		.00		
100-52200-340	POLICE EQUIPMENT	922880	TIMECLOCK PLUS LLC	SCHEDULE ANYWHERE LICENSE	INV0048828	07/02/2026	811.25	57644	.00	0	
Total 10052200340:							811.25		.00		
100-52200-343	POLICE VEHICLE FUEL	922831	CONSUMERS COOP OIL C	POLICE - FUEL	154789-0626	07/23/2026	388.64	57665	.00	0	
100-52200-343	POLICE VEHICLE FUEL	922978	WEX BANK	FUEL PURCHASES WITH REBATE	113707630	07/09/2026	1,181.53	57799	.00	0	
Total 10052200343:							1,570.17		.00		
100-52200-350	POLICE EQUIP MAINTENANCE	9017	US BANK	KAYSER FORD - VEHICLE REPAIR	1741-240376	07/30/2026	234.45	2013315	.00	0	
100-52200-350	POLICE EQUIP MAINTENANCE	3600	NAPA OF OREGON	WINDOW WASH	421814	07/23/2026	47.94	57698	.00	0	
100-52200-350	POLICE EQUIP MAINTENANCE	921778	K & M TIRE INC	GY 255/60R18 EAG ENFRCR 108V G732005563	422499305	07/09/2026	125.00	57773	.00	0	
100-52200-350	POLICE EQUIP MAINTENANCE	923141	AUTO SPA CAR WASH	PD-VEHICLE WASHES	2026-06	07/09/2026	14.40	57754	.00	0	
Total 10052200350:							421.79		.00		

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100-52200-355	POLICE BLDG MAINT	1230	VESTIS	MAT NYLON RUBBER/FIRST AID/SERVICE CHARGE - POLICE	6140834863	07/09/2026	43.39	57796	.00	0	
100-52200-355	POLICE BLDG MAINT	1230	VESTIS	MAT NYLON RUBBER/FIRST AID/SERVICE CHARGE - POLICE	6140838735	07/09/2026	43.39	57796	.00	0	
100-52200-355	POLICE BLDG MAINT	1230	VESTIS	MAT NYLON RUBBER/FIRST AID/SERVICE CHARGE - POLICE	6140842654	07/23/2026	43.39	57723	.00	0	
100-52200-355	POLICE BLDG MAINT	1230	VESTIS	MAT NYLON RUBBER/FIRST AID/SERVICE CHARGE - POLICE	6140846051	07/23/2026	43.39	57723	.00	0	
100-52200-355	POLICE BLDG MAINT	923003	COVERALL NORTH AMERI	COMMERCIAL CLEANING SERVICES - BILLED ON BEHALF OF GIBSON CLEANING ENTERPRISES, LLC	1000651086	07/23/2026	625.00	57667	.00	0	
100-52200-355	POLICE BLDG MAINT	923137	SOUTH CENTRAL HVAC	EAST SYSTEM IN ATTIC SPACE FROZEN UP & WAS DRIPPING CONDENSATE ONTO CEILING TILE	13418	07/02/2026	846.38	57642	.00	0	
100-52200-355	POLICE BLDG MAINT	923165	PIPING PRO PLUMBING LL	REMOVE EXISTING BREAKROOM FAUCET AND INSTALL NEW REVERSE OSMOSIS	1536	07/23/2026	750.00	57703	.00	0	
Total 10052200355:							2,394.94		.00		
100-52200-360	POLICE BLDG UTILITIES EXPE	5160	CITY OF EVANSVILLE	EPD - W & L Bill	2026-07	07/24/2026	562.05	2478	.00	0	
Total 10052200360:							562.05		.00		
100-52200-361	POLICE COMMUNICATIONS	9017	US BANK	M365 PD	6123-246921	07/30/2026	7.75	2013315	.00	0	
100-52200-361	POLICE COMMUNICATIONS	1730	CHARTER COMMUNICATI	M365 ACCOUNTS - PD	2336729010	07/09/2026	131.31	57757	.00	0	
100-52200-361	POLICE COMMUNICATIONS	1850	COMPUTER KNOW HOW L	PD SERVER BACKUP	BDR-0726	07/23/2026	149.00	57662	.00	0	
100-52200-361	POLICE COMMUNICATIONS	1850	COMPUTER KNOW HOW L	M365 PD	BDR-0726	07/23/2026	330.08	57662	.00	0	
100-52200-361	POLICE COMMUNICATIONS	5035	U S CELLULAR	MONTHLY CELLULAR SERVICE-POLICE DEPT	0818975622	07/23/2026	215.18	57721	.00	0	
100-52200-361	POLICE COMMUNICATIONS	7605	GREATAMERICA FINANCIA	POLICE	42316018	07/02/2026	273.20	57621	.00	0	
100-52200-361	POLICE COMMUNICATIONS	7605	GREATAMERICA FINANCIA	POLICE	72561016	07/30/2026	261.23	57740	.00	0	
Total 10052200361:							1,367.75		.00		
100-52210-209	FIRE DISTRICT CONTRIB-INTE	2280	EVANSVILLE COMMUNITY	2026 2% ANNUAL FIRE DUES	2026 FIRE D	07/02/2026	32,338.60	57616	.00	0	
Total 10052210209:							32,338.60		.00		
100-52240-210	BLDG INSP - PROFESSIONAL	922983	GENERAL ENGINEERING	6/1/2026 - 6/30/2026 BUILDING INSPECTIONS	I53-222 (INS	07/23/2026	3,062.88	57674	.00	0	
100-52240-210	BLDG INSP - PROFESSIONAL	923142	MUNICIPAL CODE ENFOR	CODE ENFORCEMENT PROFESSIONAL SERVICES	1950	07/23/2026	4,545.27	57697	.00	0	
Total 10052240210:							7,608.15		.00		
100-52240-251	BLDG INSP - IT MAINT & REPAI	9017	US BANK	BLUEBEAM - COMPLETE AECO COLLABORATION SOLUTIONS	0999-240646	07/30/2026	330.00	2013315	.00	0	

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100-52240-251	BLDG INSP - IT MAINT & REPAI	9017	US BANK	CASEY'S GENERAL STORE	0999-244450	07/30/2026	45.40	2013315	.00	0	
Total 10052240251:							375.40		.00		
100-52240-300	BLDG INSP - MISC EXP	2540	GORDON FLESCH CO INC	MONTHLY COPIER - BUILDING INSP	IN15695828	07/23/2026	5.40	57676	.00	0	
100-52240-300	BLDG INSP - MISC EXP	2763	QUADIENT FINANCE USA I	BUILDING INSP POSTAGE	2026-06	07/09/2026	17.81	57782	.00	0	
Total 10052240300:							23.21		.00		
100-52240-361	BLDG INSP - COMMUNICATIO	9017	US BANK	M365 BLDG INS	6123-246921	07/30/2026	.41	2013315	.00	0	
100-52240-361	BLDG INSP - COMMUNICATIO	1730	CHARTER COMMUNICATI	M365 ACCOUNTS - BLDG INS	2336729010	07/09/2026	5.05	57757	.00	0	
100-52240-361	BLDG INSP - COMMUNICATIO	1850	COMPUTER KNOW HOW L	BDR BLDG INS	BDR-0726	07/23/2026	2.98	57662	.00	0	
100-52240-361	BLDG INSP - COMMUNICATIO	1850	COMPUTER KNOW HOW L	M365 BLDG INS	BDR-0726	07/23/2026	12.70	57662	.00	0	
100-52240-361	BLDG INSP - COMMUNICATIO	5035	U S CELLULAR	MONTHLY CELL PHONE SERVICE	0818796620	07/23/2026	54.32	57721	.00	0	
Total 10052240361:							75.46		.00		
100-53300-280	PW DRUG & ALCOHOL TESTIN	3305	MERCY HEALTH SYSTEM	DRUG SCREEN DOT PANEL MERCY MRO	00047843-00	07/23/2026	50.00	57691	.00	0	
100-53300-280	PW DRUG & ALCOHOL TESTIN	3305	MERCY HEALTH SYSTEM	BAT BREATH ALCOHOL TEST - DOT	00047843-00	07/23/2026	33.00	57691	.00	0	
100-53300-280	PW DRUG & ALCOHOL TESTIN	3305	MERCY HEALTH SYSTEM	DRUG SCREEN DOT PANEL MERCY MRO	00047843-00	07/23/2026	50.00	57691	.00	0	
Total 10053300280:							133.00		.00		
100-53300-300	PW STREET MAINT& REPAIRS	1060	EVANSVILLE HARDWARE	RYL EXT FLT NB 1G	K38888	07/09/2026	40.99	57767	.00	0	
100-53300-300	PW STREET MAINT& REPAIRS	1060	EVANSVILLE HARDWARE	PAINTBRUSH XL 3" FLT STF	K38888	07/09/2026	19.99	57767	.00	0	
100-53300-300	PW STREET MAINT& REPAIRS	1060	EVANSVILLE HARDWARE	PAINTRS TAPE PURPLE1.88"	K39140	07/09/2026	11.99	57767	.00	0	
100-53300-300	PW STREET MAINT& REPAIRS	1985	DECKER SUPPLY CO INC	R1-1 S8PW30OC STOP (RED/WH) REV 30"X30" PHI/CS .080	937365	07/30/2026	964.00	57736	.00	0	
100-53300-300	PW STREET MAINT& REPAIRS	1985	DECKER SUPPLY CO INC	SPEED BUMP 72"LX12.25"W X 2.5T WITH (3) YELLOW STRIPES	937366	07/30/2026	371.25	57736	.00	0	
100-53300-300	PW STREET MAINT& REPAIRS	1985	DECKER SUPPLY CO INC	XASHPALT REBAR SPIKES, 14"X1/2" W/ 5/8" WASHER	937366	07/30/2026	134.00	57736	.00	0	
100-53300-300	PW STREET MAINT& REPAIRS	1985	DECKER SUPPLY CO INC	W8-1 S8PY30DI BUMP (BLK/YE) 30"X30" PHI/CS .080	937366	07/30/2026	152.85	57736	.00	0	
100-53300-300	PW STREET MAINT& REPAIRS	4165	ROCK ROAD COMPANIES I	4 LT 58-28S HOT MIX	329955	07/02/2026	1,081.85	57640	.00	0	
100-53300-300	PW STREET MAINT& REPAIRS	9017	US BANK	RESTMO EXTRA LONG ALL METAL TELESCOPING WATERING WAND	3774-246921	07/30/2026	59.99	2013315	.00	0	
100-53300-300	PW STREET MAINT& REPAIRS	4470	SHERWIN-WILLIAMS CO	HL 2320 FDTP WB WH	0914-2	07/23/2026	144.30	57715	.00	0	
100-53300-300	PW STREET MAINT& REPAIRS	90606	RAILROAD MANAGEMENT	LICENSE FEES 11/1/26 - 10/31/27	555868	07/30/2026	725.13	57807	.00	0	
100-53300-300	PW STREET MAINT& REPAIRS	922973	ROLLI WORX	18"X24" CORO SIGNS	1588	07/09/2026	752.00	57785	.00	0	
100-53300-300	PW STREET MAINT& REPAIRS	922973	ROLLI WORX	WIRE STEP STAKES HEAVY DUTY	1588	07/09/2026	280.50	57785	.00	0	
100-53300-300	PW STREET MAINT& REPAIRS	923155	J.C. LICHT LLC	ALLPRO 5G STRAINER W/GARTER	13001494	07/09/2026	148.00	57770	.00	0	
100-53300-300	PW STREET MAINT& REPAIRS	923155	J.C. LICHT LLC	1LB WI GLASS BEADS, M247 80% DUAL CTD	13001494	07/09/2026	560.00	57770	.00	0	

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Total 10053300300:							5,446.84		.00		
100-53300-301	STREET TREE REMOVAL	1060	EVANSVILLE HARDWARE	STIHL BAR & CHAIN PLAT GALLON	K39056	07/09/2026	57.98	57767	.00	0	
Total 10053300301:							57.98		.00		
100-53300-310	PW OFFICE SUPPLIES & EXP	2540	GORDON FLESCH CO INC	MONTHLY COPIER - DPW OFFICE	IN15695828	07/23/2026	6.21	57676	.00	0	
100-53300-310	PW OFFICE SUPPLIES & EXP	2763	QUADIENT FINANCE USA I	PUBLIC WORKS POSTAGE	2026-06	07/09/2026	3.44	57782	.00	0	
Total 10053300310:							9.65		.00		
100-53300-330	PW PROFESSIONAL DEVL	9017	US BANK	CTMI CLASS - COBBLESTONE	3774-240009	07/30/2026	101.00	2013315	.00	0	
100-53300-330	PW PROFESSIONAL DEVL	9017	US BANK	CTMI CLASS - GUU'S ON MAIN	3774-246921	07/30/2026	57.95	2013315	.00	0	
Total 10053300330:							158.95		.00		
100-53300-343	PW VEHICLE FUEL	922831	CONSUMERS COOP OIL C	DPW - FUEL	154771-0626	07/23/2026	127.80	57663	.00	0	
100-53300-343	PW VEHICLE FUEL	922978	WEX BANK	FUEL PURCHASES WITH REBATE	113707630	07/09/2026	1,970.56	57799	.00	0	
Total 10053300343:							2,098.36		.00		
100-53300-355	PW BLDG MAINT & SUPPLIES	1060	EVANSVILLE HARDWARE	PSSG LCKST MTL 1/34:"	K39059	07/09/2026	20.99	57767	.00	0	
100-53300-355	PW BLDG MAINT & SUPPLIES	1060	EVANSVILLE HARDWARE	WINDOW & SCREEN REPAIRS	K39185	07/09/2026	43.00	57767	.00	0	
100-53300-355	PW BLDG MAINT & SUPPLIES	1060	EVANSVILLE HARDWARE	STIHL 63 PICCO SUPER CHAI	K39185	07/09/2026	26.99	57767	.00	0	
100-53300-355	PW BLDG MAINT & SUPPLIES	1060	EVANSVILLE HARDWARE	CHAINSW CHAIN 23 RM3 74E	K39185	07/09/2026	73.98	57767	.00	0	
100-53300-355	PW BLDG MAINT & SUPPLIES	9017	US BANK	TALSTAR ONE INSECTICIDE 1 GALLON POWERFUL BIFENTHRIN BUG SPRAY	3774-246921	07/30/2026	67.99	2013315	.00	0	
100-53300-355	PW BLDG MAINT & SUPPLIES	9017	US BANK	MGK ONSLAUGHT FASTCAP SPIDER & SCORPION INSECTICIDE	3774-246921	07/30/2026	64.95	2013315	.00	0	
100-53300-355	PW BLDG MAINT & SUPPLIES	921738	1ST AYD CORPORATION	THE PENETRATOR RUST PENETRANT	PSI884718	07/09/2026	102.00	57752	.00	0	
100-53300-355	PW BLDG MAINT & SUPPLIES	921738	1ST AYD CORPORATION	1ST AYD FOAMING GLASS CLEANER	PSI884718	07/09/2026	103.57	57752	.00	0	
Total 10053300355:							503.47		.00		
100-53300-360	PW BLDG UTILITIES EXP-HEAT	5160	CITY OF EVANSVILLE	DPW Garage - W & L Bill	2026-07	07/24/2026	770.19	2478	.00	0	
100-53300-360	PW BLDG UTILITIES EXP-HEAT	5600	WE ENERGIES	MONTHLY GAS SERVICE-DPW	00001-0626	07/09/2026	27.20	57797	.00	0	
100-53300-360	PW BLDG UTILITIES EXP-HEAT	5600	WE ENERGIES	MONTHLY GAS SERVICE-BLDG WEST	00009-0626	07/02/2026	5.44	57648	.00	0	
Total 10053300360:							802.83		.00		
100-53300-361	PW COMMUNICATIONS	9017	US BANK	M365 DPW	6123-246921	07/30/2026	1.22	2013315	.00	0	
100-53300-361	PW COMMUNICATIONS	1730	CHARTER COMMUNICATI	CHARTER SPECTRUM DPW	1708303010	07/09/2026	129.99	57757	.00	0	

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100-53300-361	PW COMMUNICATIONS	1730	CHARTER COMMUNICATI	CHARTER SPECTRUM DPW	1708303010	07/30/2026	129.99	57734	.00	0	
100-53300-361	PW COMMUNICATIONS	1730	CHARTER COMMUNICATI	M365 ACCOUNTS - DPW	2336729010	07/09/2026	20.20	57757	.00	0	
100-53300-361	PW COMMUNICATIONS	1850	COMPUTER KNOW HOW L	BDR DPW	BDR-0726	07/23/2026	8.94	57662	.00	0	
100-53300-361	PW COMMUNICATIONS	1850	COMPUTER KNOW HOW L	M365 DPW	BDR-0726	07/23/2026	50.78	57662	.00	0	
100-53300-361	PW COMMUNICATIONS	5035	U S CELLULAR	MONTHLY CELLULAR SERVICE-DPW	0818773488	07/23/2026	76.49	57721	.00	0	
100-53300-361	PW COMMUNICATIONS	7605	GREATAMERICA FINANCIA	DPW	42316018	07/02/2026	47.37	57621	.00	0	
100-53300-361	PW COMMUNICATIONS	7605	GREATAMERICA FINANCIA	DPW	72561016	07/30/2026	45.29	57740	.00	0	
Total 10053300361:							510.27		.00		
100-53310-290	RECYCLING & REFUSE COLL	923080	GFL ENVIRONMENTAL	FUEL SURCHARGE	U100003314	07/02/2026	2,248.00	57619	.00	0	
100-53310-290	RECYCLING & REFUSE COLL	923080	GFL ENVIRONMENTAL	RESI RECYCLE 1YD	U100003314	07/02/2026	3,494.05	57619	.00	2026050	
100-53310-290	RECYCLING & REFUSE COLL	923080	GFL ENVIRONMENTAL	RESI WASTE 1YD	U100003314	07/02/2026	3,625.37	57619	.00	0	
100-53310-290	RECYCLING & REFUSE COLL	923080	GFL ENVIRONMENTAL	RESI WASTE 1YD	U100003314	07/02/2026	7,299.50	57619	.00	0	
100-53310-290	RECYCLING & REFUSE COLL	923080	GFL ENVIRONMENTAL	RESI RECYCLE 1YD	U100003314	07/02/2026	7,299.50	57619	.00	2026050	
100-53310-290	RECYCLING & REFUSE COLL	923080	GFL ENVIRONMENTAL	RECYCLING STANDARD SERVICE	U100003314	07/02/2026	3,400.25	57619	.00	2026050	
100-53310-290	RECYCLING & REFUSE COLL	923080	GFL ENVIRONMENTAL	RO WASTE TEMP 20YD	U100003314	07/02/2026	232.34	57619	.00	2026050	
100-53310-290	RECYCLING & REFUSE COLL	923080	GFL ENVIRONMENTAL	TRASH STANDARD SERVICE - ANTES	U100003314	07/02/2026	135.00	57619	.00	0	
100-53310-290	RECYCLING & REFUSE COLL	923080	GFL ENVIRONMENTAL	RO WASTE TEMP 30YD	U100003314	07/02/2026	794.50	57619	.00	0	
100-53310-290	RECYCLING & REFUSE COLL	923080	GFL ENVIRONMENTAL	AQUATIC CENTER - RECYCLING STANDARD SERVICE	U100003314	07/02/2026	79.00	57619	.00	2026050	
100-53310-290	RECYCLING & REFUSE COLL	923080	GFL ENVIRONMENTAL	AQUATIC CENTER - TRASH STANDARD SERVICE	U100003314	07/02/2026	103.32	57619	.00	0	
100-53310-290	RECYCLING & REFUSE COLL	923080	GFL ENVIRONMENTAL	RESI RECYCLE 1YD	U100003394	07/30/2026	3,494.05	57738	.00	2026050	
100-53310-290	RECYCLING & REFUSE COLL	923080	GFL ENVIRONMENTAL	AQUATIC CENTER - RECYCLING STANDARD SERVICE	U100003394	07/30/2026	79.00	57738	.00	2026050	
100-53310-290	RECYCLING & REFUSE COLL	923080	GFL ENVIRONMENTAL	AQUATIC CENTER - TRASH STANDARD SERVICE	U100003394	07/30/2026	103.32	57738	.00	0	
100-53310-290	RECYCLING & REFUSE COLL	923080	GFL ENVIRONMENTAL	RESI WASTE 1YD	U100003394	07/30/2026	3,625.37	57738	.00	0	
100-53310-290	RECYCLING & REFUSE COLL	923080	GFL ENVIRONMENTAL	RESI WASTE 1YD	U100003394	07/30/2026	7,299.50	57738	.00	0	
100-53310-290	RECYCLING & REFUSE COLL	923080	GFL ENVIRONMENTAL	RESI RECYCLE 1YD	U100003394	07/30/2026	7,299.50	57738	.00	2026050	
100-53310-290	RECYCLING & REFUSE COLL	923080	GFL ENVIRONMENTAL	RECYCLING STANDARD SERVICE	U100003394	07/30/2026	3,400.25	57738	.00	2026050	
100-53310-290	RECYCLING & REFUSE COLL	923080	GFL ENVIRONMENTAL	RO WASTE TEMP 20YD 15 OLD HIGHWAY	U100003394	07/30/2026	175.91	57738	.00	0	
100-53310-290	RECYCLING & REFUSE COLL	923080	GFL ENVIRONMENTAL	COMM FL WASTE PERM 6YD ANTES DRIVE	U100003394	07/30/2026	135.00	57738	.00	0	
Total 10053310290:							54,322.73		.00		
100-53420-300	PW FLEET MAINTENANCE	9017	US BANK	340PCS SOLDER SEAL WIRE CONNECTORS-HAISSTRONICA MARINE	3774-246921	07/30/2026	25.64	2013315	.00	0	
100-53420-300	PW FLEET MAINTENANCE	9017	US BANK	30PCS 3 WAY WIRE CONNECTORS WATERPROOF ELECTRICAL 314 BOX	3774-246921	07/30/2026	9.79	2013315	.00	0	
100-53420-300	PW FLEET MAINTENANCE	3600	NAPA OF OREGON	OIL FIL	421339	07/02/2026	19.08	57629	.00	0	
100-53420-300	PW FLEET MAINTENANCE	3600	NAPA OF OREGON	NAPA PROFORMER CABIN AIR FILTER	421470	07/09/2026	16.63	57779	.00	0	

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Total 10053420300:							71.14		.00		
100-53470-300	PW STREET LIGHTING EXP	5160	CITY OF EVANSVILLE	Street Lights - W & L Bill	2026-07	07/24/2026	6,464.50	2478	.00	0	
Total 10053470300:							6,464.50		.00		
100-54620-210	SENIOR CITIZENS PROGRAM	2239	CREEKSIDE PLACE INC	MONTHLY SR PROGRAMMING	40340	07/09/2026	375.00	57763	.00	0	
Total 10054620210:							375.00		.00		
100-54620-212	SENIOR TRANS & SERVICES	2239	CREEKSIDE PLACE INC	SR SERVICE COOR COMPENSATION	40340	07/09/2026	1,925.84	57763	.00	0	
Total 10054620212:							1,925.84		.00		
100-55720-300	PARK MAINT EXPENSES	1404	BEACON ATHLETICS LLC	GREY CH BASE ANCHOR STD 1.5"	0640387-IN	07/23/2026	151.00	57657	.00	0	
100-55720-300	PARK MAINT EXPENSES	1060	EVANSVILLE HARDWARE	CAP 2X PVC	K38988	07/09/2026	3.59	57767	.00	0	
100-55720-300	PARK MAINT EXPENSES	1060	EVANSVILLE HARDWARE	WRENCH COMBO TRCHT 10MM	K39156	07/09/2026	25.99	57767	.00	0	
100-55720-300	PARK MAINT EXPENSES	1060	EVANSVILLE HARDWARE	FINE POINT MARKER BLK	K39156	07/09/2026	1.99	57767	.00	0	
100-55720-300	PARK MAINT EXPENSES	1060	EVANSVILLE HARDWARE	CONSTRCTN ADHSV WHT 7OZ	K39183	07/09/2026	11.99	57767	.00	0	
100-55720-300	PARK MAINT EXPENSES	1060	EVANSVILLE HARDWARE	C+K EXT FLT NB 1G	K39221	07/02/2026	97.98	57618	.00	0	
100-55720-300	PARK MAINT EXPENSES	1060	EVANSVILLE HARDWARE	C+K EXT FLT NB 1G	K39221	07/02/2026	24.50	57618	.00	0	
100-55720-300	PARK MAINT EXPENSES	1060	EVANSVILLE HARDWARE	PAINT PAIL ASTD 1QT 7.5"	K39221	07/02/2026	11.95	57618	.00	0	
100-55720-300	PARK MAINT EXPENSES	1060	EVANSVILLE HARDWARE	HP GOOD BRUSH FLAT 3"	K39221	07/02/2026	47.92	57618	.00	0	
100-55720-300	PARK MAINT EXPENSES	1060	EVANSVILLE HARDWARE	CAP 2X PVC	K39242	07/09/2026	10.77	57767	.00	0	
100-55720-300	PARK MAINT EXPENSES	1060	EVANSVILLE HARDWARE	PTR TAPE BL 1.88X60.1YD	K39355	07/09/2026	15.18	57767	.00	0	
100-55720-300	PARK MAINT EXPENSES	1060	EVANSVILLE HARDWARE	ACE BEST RLRJ W4X3/8 2PK	K39355	07/09/2026	11.98	57767	.00	0	
100-55720-300	PARK MAINT EXPENSES	1060	EVANSVILLE HARDWARE	ACE BEST W4 TRAYSET 3PC	K39355	07/09/2026	8.59	57767	.00	0	
100-55720-300	PARK MAINT EXPENSES	1060	EVANSVILLE HARDWARE	ACE BEST RLRJ W4X3/8 2PK	K39368	07/09/2026	11.98-	57767	.00	0	
100-55720-300	PARK MAINT EXPENSES	1060	EVANSVILLE HARDWARE	PTR TAPE BL 1.88X60.1YD	K39368	07/09/2026	15.18	57767	.00	0	
100-55720-300	PARK MAINT EXPENSES	1060	EVANSVILLE HARDWARE	ACE BEST RLR W 4X3/8 2PK	K39368	07/09/2026	5.99	57767	.00	0	
100-55720-300	PARK MAINT EXPENSES	1060	EVANSVILLE HARDWARE	PTR TAPE BLU	K39368	07/09/2026	7.59	57767	.00	0	
100-55720-300	PARK MAINT EXPENSES	1060	EVANSVILLE HARDWARE	CABLE TIE 100CT BLK	K39389	07/09/2026	44.16	57767	.00	0	
100-55720-300	PARK MAINT EXPENSES	2540	GORDON FLESCH CO INC	MONTHLY COPIER - PARK MAINT	IN15695828	07/23/2026	6.59	57676	.00	0	
100-55720-300	PARK MAINT EXPENSES	2942	JEFF'S PLUMBING & HEAT	REPAIRED BROKEN LAV. FAUCET THAT WAS VANDALIZED	1050	07/23/2026	312.00	57687	.00	0	
100-55720-300	PARK MAINT EXPENSES	3456	MID-STATE EQUIPMENT	RIM W/STEM, SERRATED BOLT, LUG NUT	I83688	07/02/2026	275.70	57627	.00	0	
100-55720-300	PARK MAINT EXPENSES	9017	US BANK	M365 PARKS	6123-246921	07/30/2026	.41	2013315	.00	0	
100-55720-300	PARK MAINT EXPENSES	1730	CHARTER COMMUNICATI	M365 ACCOUNTS - PARKS	2336729010	07/09/2026	5.05	57757	.00	0	
100-55720-300	PARK MAINT EXPENSES	1850	COMPUTER KNOW HOW L	M365 PARKS	BDR-0726	07/23/2026	12.70	57662	.00	0	
100-55720-300	PARK MAINT EXPENSES	3640	NELSON YOUNG LUMBER	2 X 6 10 #1 SYP PT GROUND CONTACT 4A	217835	07/23/2026	156.00	57699	.00	0	
100-55720-300	PARK MAINT EXPENSES	3640	NELSON YOUNG LUMBER	2 X 6 10 #1 SYP PT GROUND							

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				CONTACT 4A	218666	07/23/2026	72.00	57699	.00	0	
100-55720-300	PARK MAINT EXPENSES	3640	NELSON YOUNG LUMBER	SAKRETE GRAVEL MIX 80# 4000 PSI	219039	07/23/2026	44.40	57699	.00	0	
100-55720-300	PARK MAINT EXPENSES	3931	PLEASANT PRAIRIE GREE	PARK FLOWERS	2026-06	07/02/2026	100.00	57634	.00	0	
100-55720-300	PARK MAINT EXPENSES	4470	SHERWIN-WILLIAMS CO	MAC646 BLACK 2G	0913-4	07/09/2026	160.00	57786	.00	0	
100-55720-300	PARK MAINT EXPENSES	4470	SHERWIN-WILLIAMS CO	AC218 GL ULDPBS 1G	0913-4	07/09/2026	120.00	57786	.00	0	
100-55720-300	PARK MAINT EXPENSES	4041	REGEZ SUPPLY CO INC	ENMOTION AUTO ROLL TOWEL DISPENSER	273664	07/09/2026	232.20	57783	.00	0	
100-55720-300	PARK MAINT EXPENSES	4041	REGEZ SUPPLY CO INC	9" 2PLY JUMBO TOILET TISSUE	273664	07/09/2026	122.52	57783	.00	0	
100-55720-300	PARK MAINT EXPENSES	4041	REGEZ SUPPLY CO INC	GOJO ADX CLEAR & MILD FOAMING SOAP	273664	07/09/2026	61.16	57783	.00	0	
100-55720-300	PARK MAINT EXPENSES	2763	QUADIENT FINANCE USA I	PARK MAIN POSTAGE	2026-06	07/09/2026	3.54	57782	.00	0	
100-55720-300	PARK MAINT EXPENSES	923071	INSIGHT FS - JEFFERSON	FIELD MARKING CHALK 50#	50041145	07/23/2026	450.00	57684	.00	0	
Total 10055720300:							2,618.64		.00		
100-55720-343	PARKS FUEL	922978	WEX BANK	FUEL PURCHASES WITH REBATE	113707630	07/09/2026	352.13	57799	.00	0	
Total 10055720343:							352.13		.00		
100-55720-360	PARK UTILITIES EXPENSE	5160	CITY OF EVANSVILLE	Park - W & L Bill	2026-07	07/24/2026	5,998.30	2478	.00	0	
Total 10055720360:							5,998.30		.00		
100-55720-361	PARKS COMMUNICATION EXP	5035	U S CELLULAR	MONTHLY CELLULAR SERVICE-PARKS MAINT.	0818773488	07/23/2026	35.49	57721	.00	0	
Total 10055720361:							35.49		.00		
100-55720-362	BALLFIELD LIGHTING EXP	5160	CITY OF EVANSVILLE	Ballfield Lights- W & L Bill	2026-07	07/24/2026	295.21	2478	.00	0	
Total 10055720362:							295.21		.00		
100-55720-720	CITY CELEBRATION/EVENTS	5160	CITY OF EVANSVILLE	110 E CHURCH STREET - MONITORING SERVICE	10047-00.7	07/09/2026	15.28	57759	.00	0	
100-55720-720	CITY CELEBRATION/EVENTS	5160	CITY OF EVANSVILLE	FIRST & W MAIN ST - OUTLETS	10052-00.7	07/09/2026	12.36	57759	.00	0	
Total 10055720720:							27.64		.00		
100-55730-300	AQUATIC CENTER EXPENSES	1060	EVANSVILLE HARDWARE	HOOK CEILING 3-7/8" 2PK	K38989	07/09/2026	19.95	57767	.00	0	
100-55730-300	AQUATIC CENTER EXPENSES	1060	EVANSVILLE HARDWARE	FASTENERS	K38989	07/09/2026	29.41	57767	.00	0	
100-55730-300	AQUATIC CENTER EXPENSES	1060	EVANSVILLE HARDWARE	HOOK CEILING 4" SS	K38995	07/09/2026	11.18	57767	.00	0	
100-55730-300	AQUATIC CENTER EXPENSES	1060	EVANSVILLE HARDWARE	SS CLNR/POLISH 15OZ	K39167	07/09/2026	5.99	57767	.00	0	
100-55730-300	AQUATIC CENTER EXPENSES	1060	EVANSVILLE HARDWARE	BATTERY C ENERG 8PK	K39167	07/09/2026	20.99	57767	.00	0	
100-55730-300	AQUATIC CENTER EXPENSES	1060	EVANSVILLE HARDWARE	INSTANT SAVINGS	K39167	07/09/2026	2.00-	57767	.00	0	

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100-55730-300	AQUATIC CENTER EXPENSES	1776	CINTAS	3X10 XTRAC MAT ONYX	4273571112	07/02/2026	28.20	57610	.00	0	
100-55730-300	AQUATIC CENTER EXPENSES	1776	CINTAS	WET MOP LARGE	4273571112	07/02/2026	14.72	57610	.00	0	
100-55730-300	AQUATIC CENTER EXPENSES	1776	CINTAS	TERRY TOWEL - WHITE	4273571112	07/02/2026	14.20	57610	.00	0	
100-55730-300	AQUATIC CENTER EXPENSES	1776	CINTAS	SIG AIR SVC	4273571112	07/02/2026	34.66	57610	.00	0	
100-55730-300	AQUATIC CENTER EXPENSES	1776	CINTAS	SIG SOAP SVC	4273571112	07/02/2026	36.65	57610	.00	0	
100-55730-300	AQUATIC CENTER EXPENSES	1776	CINTAS	JRT TOILET TISSUE REFILL	4273571112	07/02/2026	11.30	57610	.00	0	
100-55730-300	AQUATIC CENTER EXPENSES	1776	CINTAS	URINAL SCREEN SVC	4273571112	07/02/2026	6.68	57610	.00	0	
100-55730-300	AQUATIC CENTER EXPENSES	1776	CINTAS	HRDWHD WHT PAPER LRG	4273571112	07/02/2026	7.54	57610	.00	0	
100-55730-300	AQUATIC CENTER EXPENSES	1776	CINTAS	HAIR & BODY WASH SVC	4273571112	07/02/2026	20.77	57610	.00	0	
100-55730-300	AQUATIC CENTER EXPENSES	1776	CINTAS	ULTRACLEAN BASE CHG	4273811004	07/02/2026	52.13	57610	.00	0	
100-55730-300	AQUATIC CENTER EXPENSES	1776	CINTAS	ULTRACLEAN SQ/FT CHG	4273811004	07/02/2026	218.40	57610	.00	0	
100-55730-300	AQUATIC CENTER EXPENSES	1776	CINTAS	ULTRACLEAN SQ/FT CHG	4273811004	07/02/2026	250.07	57610	.00	0	
100-55730-300	AQUATIC CENTER EXPENSES	1776	CINTAS	ULTRACLEAN SQ/FT CHG	4273811004	07/02/2026	104.83	57610	.00	0	
100-55730-300	AQUATIC CENTER EXPENSES	1776	CINTAS	WET MOP LARGE	4274494274	07/09/2026	14.72	57758	.00	0	
100-55730-300	AQUATIC CENTER EXPENSES	1776	CINTAS	TERRY TOWEL - WHITE	4274494274	07/09/2026	14.20	57758	.00	0	
100-55730-300	AQUATIC CENTER EXPENSES	1776	CINTAS	SIG AIR SVC	4274494274	07/09/2026	34.66	57758	.00	0	
100-55730-300	AQUATIC CENTER EXPENSES	1776	CINTAS	SIG SOAP SVC	4274494274	07/09/2026	36.65	57758	.00	0	
100-55730-300	AQUATIC CENTER EXPENSES	1776	CINTAS	JRT TOILET TISSUE REFILL	4274494274	07/09/2026	11.30	57758	.00	0	
100-55730-300	AQUATIC CENTER EXPENSES	1776	CINTAS	HRDWND WHT PAPER LRG	4274494274	07/09/2026	7.54	57758	.00	0	
100-55730-300	AQUATIC CENTER EXPENSES	1776	CINTAS	HAIR & BODY WASH SVC	4274494274	07/09/2026	20.77	57758	.00	0	
100-55730-300	AQUATIC CENTER EXPENSES	1776	CINTAS	3X10 XTRAC MAT ONYX	4275052194	07/23/2026	28.20	57661	.00	0	
100-55730-300	AQUATIC CENTER EXPENSES	1776	CINTAS	WET MOP LARGE	4275052194	07/23/2026	14.72	57661	.00	0	
100-55730-300	AQUATIC CENTER EXPENSES	1776	CINTAS	TERRY TOWEL - WHITE	4275052194	07/23/2026	14.20	57661	.00	0	
100-55730-300	AQUATIC CENTER EXPENSES	1776	CINTAS	SIG AIR SVC	4275052194	07/23/2026	34.66	57661	.00	0	
100-55730-300	AQUATIC CENTER EXPENSES	1776	CINTAS	SIG SOAP SVC	4275052194	07/23/2026	36.65	57661	.00	0	
100-55730-300	AQUATIC CENTER EXPENSES	1776	CINTAS	JRT TOILET TISSUE REFILL	4275052194	07/23/2026	11.30	57661	.00	0	
100-55730-300	AQUATIC CENTER EXPENSES	1776	CINTAS	HRDWND WHT PAPER LRG	4275052194	07/23/2026	7.54	57661	.00	0	
100-55730-300	AQUATIC CENTER EXPENSES	1776	CINTAS	HAIR & BODY WASH SVC	4275052194	07/23/2026	20.77	57661	.00	0	
100-55730-300	AQUATIC CENTER EXPENSES	1776	CINTAS	ULTRACLEAN BASE CHG	4275316709	07/23/2026	52.13	57661	.00	0	
100-55730-300	AQUATIC CENTER EXPENSES	1776	CINTAS	ULTRACLEAN SQ/FT CHG	4275316709	07/23/2026	218.40	57661	.00	0	
100-55730-300	AQUATIC CENTER EXPENSES	1776	CINTAS	ULTRACLEAN SQ/FT CHG	4275316709	07/23/2026	250.07	57661	.00	0	
100-55730-300	AQUATIC CENTER EXPENSES	1776	CINTAS	ULTRACLEAN SQ/FT CHG	4275316709	07/23/2026	104.83	57661	.00	0	
100-55730-300	AQUATIC CENTER EXPENSES	1776	CINTAS	WET MOP LARGE	4275896271	07/23/2026	14.72	57661	.00	0	
100-55730-300	AQUATIC CENTER EXPENSES	1776	CINTAS	TERRY TOWEL - WHITE	4275896271	07/23/2026	14.20	57661	.00	0	
100-55730-300	AQUATIC CENTER EXPENSES	1776	CINTAS	SIG AIR SVC	4275896271	07/23/2026	34.66	57661	.00	0	
100-55730-300	AQUATIC CENTER EXPENSES	1776	CINTAS	SIG SOAP SVC	4275896271	07/23/2026	36.65	57661	.00	0	
100-55730-300	AQUATIC CENTER EXPENSES	1776	CINTAS	JRT TOILET TISSUE REFILL	4275896271	07/23/2026	67.79	57661	.00	0	
100-55730-300	AQUATIC CENTER EXPENSES	1776	CINTAS	HRDWHD WHT PAPER LRG	4275896271	07/23/2026	7.54	57661	.00	0	
100-55730-300	AQUATIC CENTER EXPENSES	1776	CINTAS	HAIR & BODY WASH SVC	4275896271	07/23/2026	20.77	57661	.00	0	
100-55730-300	AQUATIC CENTER EXPENSES	1776	CINTAS	3X10 XTRAC MAT ONYX	4276634560	07/30/2026	24.68	57735	.00	0	
100-55730-300	AQUATIC CENTER EXPENSES	1776	CINTAS	WET MOP LARGE	4276634560	07/30/2026	14.72	57735	.00	0	
100-55730-300	AQUATIC CENTER EXPENSES	1776	CINTAS	TERRY TOWEL - WHITE	4276634560	07/30/2026	14.20	57735	.00	0	

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100-55730-300	AQUATIC CENTER EXPENSES	1776	CINTAS	SIG AIR SVC	4276634560	07/30/2026	34.66	57735	.00	0	
100-55730-300	AQUATIC CENTER EXPENSES	1776	CINTAS	SIG SOAP SVC	4276634560	07/30/2026	36.65	57735	.00	0	
100-55730-300	AQUATIC CENTER EXPENSES	1776	CINTAS	JRT TOILET TISSUE REFILL	4276634560	07/30/2026	67.79	57735	.00	0	
100-55730-300	AQUATIC CENTER EXPENSES	1776	CINTAS	URINAL SCREEN SVC	4276634560	07/30/2026	6.68	57735	.00	0	
100-55730-300	AQUATIC CENTER EXPENSES	1776	CINTAS	HRDWHD WHT PAPER LRG	4276634560	07/30/2026	7.54	57735	.00	0	
100-55730-300	AQUATIC CENTER EXPENSES	1776	CINTAS	HAIR & BODY WASH SVC	4276634560	07/30/2026	20.77	57735	.00	0	
100-55730-300	AQUATIC CENTER EXPENSES	1776	CINTAS	ULTRACLEAN BASE CHG	4276804059	07/30/2026	52.13	57735	.00	0	
100-55730-300	AQUATIC CENTER EXPENSES	1776	CINTAS	ULTRACLEAN SQ/FT CHG	4276804059	07/30/2026	218.40	57735	.00	0	
100-55730-300	AQUATIC CENTER EXPENSES	1776	CINTAS	ULTRACLEAN SQ/FT CHG	4276804059	07/30/2026	250.07	57735	.00	0	
100-55730-300	AQUATIC CENTER EXPENSES	1776	CINTAS	ULTRACLEAN SQ/FT CHG	4276804059	07/30/2026	104.83	57735	.00	0	
100-55730-300	AQUATIC CENTER EXPENSES	1776	CINTAS	3X10 XTRAC MAT ONYX	4277395860	07/30/2026	24.68	57735	.00	0	
100-55730-300	AQUATIC CENTER EXPENSES	1776	CINTAS	WET MOP LARGE	4277395860	07/30/2026	14.72	57735	.00	0	
100-55730-300	AQUATIC CENTER EXPENSES	1776	CINTAS	TERRY TOWEL - WHITE	4277395860	07/30/2026	14.20	57735	.00	0	
100-55730-300	AQUATIC CENTER EXPENSES	1776	CINTAS	SIG AIR SVC	4277395860	07/30/2026	34.66	57735	.00	0	
100-55730-300	AQUATIC CENTER EXPENSES	1776	CINTAS	SIG SOAP SVC	4277395860	07/30/2026	36.65	57735	.00	0	
100-55730-300	AQUATIC CENTER EXPENSES	1776	CINTAS	JRT TOILET TISSUE REFILL	4277395860	07/30/2026	67.79	57735	.00	0	
100-55730-300	AQUATIC CENTER EXPENSES	1776	CINTAS	HRDWHD WHT PAPER LRG	4277395860	07/30/2026	7.54	57735	.00	0	
100-55730-300	AQUATIC CENTER EXPENSES	1776	CINTAS	HAIR & BODY WASH SVC	4277395860	07/30/2026	20.77	57735	.00	0	
100-55730-300	AQUATIC CENTER EXPENSES	2540	GORDON FLESCH CO INC	MONTHLY COPIER - SWIMMING POOL	IN15695828	07/23/2026	4.32	57676	.00	0	
100-55730-300	AQUATIC CENTER EXPENSES	2942	JEFF'S PLUMBING & HEAT	REPLACED DIAPHRAM & SLIDE IN TOILET REPAIRED BROKEN ASSSEMBLY ON WATER SOFTENER	1048	07/09/2026	637.00	57772	.00	0	
100-55730-300	AQUATIC CENTER EXPENSES	2942	JEFF'S PLUMBING & HEAT	SALT DELIVERY & REPAIRED EYE WASH STATION	1053	07/23/2026	263.00	57687	.00	0	
100-55730-300	AQUATIC CENTER EXPENSES	3460	MIDWEST POOL SUPPLY	BULK LIQUID CHLORINE	126689	07/02/2026	1,280.00	57628	.00	0	
100-55730-300	AQUATIC CENTER EXPENSES	3460	MIDWEST POOL SUPPLY	15 GAL SULFURIC ACID, 37.5%	126689	07/02/2026	275.96	57628	.00	0	
100-55730-300	AQUATIC CENTER EXPENSES	3460	MIDWEST POOL SUPPLY	HAZARDOUS MATERIALS CHARGE	126689	07/02/2026	5.00	57628	.00	0	
100-55730-300	AQUATIC CENTER EXPENSES	3460	MIDWEST POOL SUPPLY	FUEL/DELIVERY CHARGE	126689	07/02/2026	5.00	57628	.00	0	
100-55730-300	AQUATIC CENTER EXPENSES	3460	MIDWEST POOL SUPPLY	BULK LIQUID CHLORINE	126995	07/09/2026	1,024.00	57777	.00	0	
100-55730-300	AQUATIC CENTER EXPENSES	3460	MIDWEST POOL SUPPLY	BULK SULFURIC ACID	126995	07/09/2026	532.50	57777	.00	0	
100-55730-300	AQUATIC CENTER EXPENSES	3460	MIDWEST POOL SUPPLY	15 GAL SULFURIC ACID, 37.5%	126995	07/09/2026	482.93-	57777	.00	0	
100-55730-300	AQUATIC CENTER EXPENSES	3460	MIDWEST POOL SUPPLY	15 GAL CARBOY DEPOSIT	126995	07/09/2026	360.00-	57777	.00	0	
100-55730-300	AQUATIC CENTER EXPENSES	3460	MIDWEST POOL SUPPLY	50# SODIUM BICARBONATE	126995	07/09/2026	215.94	57777	.00	0	
100-55730-300	AQUATIC CENTER EXPENSES	3460	MIDWEST POOL SUPPLY	40# STABILIZER/CONDITIONER	126995	07/09/2026	184.99	57777	.00	0	
100-55730-300	AQUATIC CENTER EXPENSES	3460	MIDWEST POOL SUPPLY	HAZARDOUS MATERIALS CHARGE	126995	07/09/2026	5.00	57777	.00	0	
100-55730-300	AQUATIC CENTER EXPENSES	3460	MIDWEST POOL SUPPLY	FUEL/DELIVERY CHARGE	126995	07/09/2026	5.00	57777	.00	0	
100-55730-300	AQUATIC CENTER EXPENSES	3460	MIDWEST POOL SUPPLY	.25LB DPD & BROMINE POWDER	126996	07/09/2026	63.49	57777	.00	0	
100-55730-300	AQUATIC CENTER EXPENSES	3460	MIDWEST POOL SUPPLY	GAL. PHOSPHATE REMOVER	127063	07/09/2026	327.98	57777	.00	0	
100-55730-300	AQUATIC CENTER EXPENSES	3460	MIDWEST POOL SUPPLY	50# CALCIUM CHLORIDE	127063	07/09/2026	147.96	57777	.00	0	
100-55730-300	AQUATIC CENTER EXPENSES	3460	MIDWEST POOL SUPPLY	BULK LIQUID CHLORINE	127587	07/23/2026	1,472.00	57692	.00	0	
100-55730-300	AQUATIC CENTER EXPENSES	3460	MIDWEST POOL SUPPLY	BULK SULFURIC ACID	127587	07/23/2026	177.50	57692	.00	0	
100-55730-300	AQUATIC CENTER EXPENSES	3460	MIDWEST POOL SUPPLY	HAZARDOUS MATERIALS CHARGE	127587	07/23/2026	5.00	57692	.00	0	
100-55730-300	AQUATIC CENTER EXPENSES	3460	MIDWEST POOL SUPPLY	FUEL/DELIVERY CHARGE	127587	07/23/2026	5.00	57692	.00	0	
100-55730-300	AQUATIC CENTER EXPENSES	5160	CITY OF EVANSVILLE	Aquatic - W & L Bill	2026-07	07/24/2026	8,814.58	2478	.00	0	

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100-55730-300	AQUATIC CENTER EXPENSES	5600	WE ENERGIES	MONTHLY GAS SERVICE-BLDG BATH	00012-0626	07/02/2026	92.21	57648	.00	0	
100-55730-300	AQUATIC CENTER EXPENSES	5600	WE ENERGIES	MONTHLY GAS SERVICE-BLDG BATH	00012-0726	07/30/2026	100.27	57813	.00	0	
100-55730-300	AQUATIC CENTER EXPENSES	5600	WE ENERGIES	MONTHLY GAS SERVICE-BLDG EQP	00013-0626	07/02/2026	3,460.52	57648	.00	0	
100-55730-300	AQUATIC CENTER EXPENSES	5600	WE ENERGIES	MONTHLY GAS SERVICE-BLDG EQP	00013-0726	07/30/2026	722.07	57813	.00	0	
100-55730-300	AQUATIC CENTER EXPENSES	9017	US BANK	SP WRISTBANDEXPRESS.COM	4877-240113	07/30/2026	224.40	2013315	.00	0	
100-55730-300	AQUATIC CENTER EXPENSES	9017	US BANK	ACT*HYT*HY-TEK	4877-240133	07/30/2026	25.00	2013315	.00	0	
100-55730-300	AQUATIC CENTER EXPENSES	9017	US BANK	AMERICAN RED CROSS - LIFEGUARDING	4877-246921	07/30/2026	768.00	2013315	.00	0	
100-55730-300	AQUATIC CENTER EXPENSES	9017	US BANK	M365 POOL	6123-246921	07/30/2026	.82	2013315	.00	0	
100-55730-300	AQUATIC CENTER EXPENSES	9017	US BANK	WARMER, UNBRELLAS, CPR/LIFEGUARD SUPPLIES	0981-240113	07/30/2026	1,443.81	2013315	.00	0	
100-55730-300	AQUATIC CENTER EXPENSES	9017	US BANK	FIELD KING 190328 BACKPACK SPRAYER 4 GALLON	3774-246921	07/30/2026	88.97	2013315	.00	0	
100-55730-300	AQUATIC CENTER EXPENSES	1730	CHARTER COMMUNICATI	M365 ACCOUNTS - POOL	2336729010	07/09/2026	15.15	57757	.00	0	
100-55730-300	AQUATIC CENTER EXPENSES	1730	CHARTER COMMUNICATI	CHARTER SPECTRUM 700 PORTER RD	2342020101	07/09/2026	110.00	57757	.00	0	
100-55730-300	AQUATIC CENTER EXPENSES	1850	COMPUTER KNOW HOW L	M365 POOL	BDR-0726	07/23/2026	38.09	57662	.00	0	
100-55730-300	AQUATIC CENTER EXPENSES	1850	COMPUTER KNOW HOW L	BDR POOL	BDR-0726	07/23/2026	5.96	57662	.00	0	
100-55730-300	AQUATIC CENTER EXPENSES	5070	ULINE	SANITARY NAPKIN RECEPTACLE LINER	210466642	07/23/2026	151.95	57722	.00	0	
100-55730-300	AQUATIC CENTER EXPENSES	1090	AT&T	MONTHLY AT&T CHARGES	6088822281.	07/23/2026	27.32	57655	.00	0	
100-55730-300	AQUATIC CENTER EXPENSES	3516	MONROE AREA SWIM TEA	SWIM MEET REGISTRATION FEES	2026-07	07/23/2026	100.00	57695	.00	0	
100-55730-300	AQUATIC CENTER EXPENSES	2763	QUADIENT FINANCE USA I	SWIMMING POOL POSTAGE	2026-06	07/09/2026	6.88	57782	.00	0	
100-55730-300	AQUATIC CENTER EXPENSES	922707	TOTAL MECHANICAL INC	REPLACED THE TEMP & PRESSURE GAUGE ON THE POOL BOILER	2606537	07/09/2026	476.99	57792	.00	0	
100-55730-300	AQUATIC CENTER EXPENSES	922977	RECDESK SOFTWARE LL	VARIABLE SURCHARE 75% ON REVENUE OVER $500K PROCESSED	RD-003360	07/02/2026	1,578.00	57637	.00	0	
100-55730-300	AQUATIC CENTER EXPENSES	922977	RECDESK SOFTWARE LL	VARIABLE SURCHARGE	RD-003360	07/02/2026	161.00-	57637	.00	0	
100-55730-300	AQUATIC CENTER EXPENSES	923010	JAWS SWIM TEAM	SWIM MEET JULY 25, 2026	2026 SWIM	07/09/2026	100.00	57771	.00	0	
100-55730-300	AQUATIC CENTER EXPENSES	923040	NEUMAN POOLS INC.	PRESSURE TRANSDUCER	66479	07/02/2026	1,686.02	57631	.00	0	
100-55730-300	AQUATIC CENTER EXPENSES	923089	CRIMSON VALLEY LANDS	IRRIGATION ACTIVATION SERVICE	2026-1814	07/02/2026	815.00	57613	.00	0	
100-55730-300	AQUATIC CENTER EXPENSES	923089	CRIMSON VALLEY LANDS	IRRIGATION SYSTEM REPAIRS	2026-1814	07/02/2026	987.00	57613	.00	0	
Total 10055730300:							30,561.16		.00		
100-55740-300	CONCESSIONS EXPENSES	2800	HOLIDAY WHOLESALE INC	CANDY, PORTION CUP, WATER, SODA, CAN LINER ROLL, TEA, CHICKEN, MAC AN CHEESE	2365299	07/02/2026	1,979.90	57622	.00	0	
100-55740-300	CONCESSIONS EXPENSES	2800	HOLIDAY WHOLESALE INC	CHIPS, CANDY, FLAVOR ICE, SODA, PIZZA, BOSCO STICKS, ICE CREAM	2372102	07/02/2026	1,343.70	57622	.00	0	
100-55740-300	CONCESSIONS EXPENSES	2800	HOLIDAY WHOLESALE INC	CANDY, PORTION CUP, WATER, SODA, CAN LINER ROLL, TEA, CHICKEN, MAC AN CHEESE	2379024	07/09/2026	2,648.25	57768	.00	0	
100-55740-300	CONCESSIONS EXPENSES	2800	HOLIDAY WHOLESALE INC	FLAVOR ICE, BUBBLE TEA, LEMONADE, CHIPS, CHICKEN, PIZZA, CHEESE CURDS, ICE CREAM	2386061	07/23/2026	3,113.20	57679	.00	0	
100-55740-300	CONCESSIONS EXPENSES	2800	HOLIDAY WHOLESALE INC	FLAVOR ICE, BUBBLE TEA, LEMONADE, CHIPS, CHICKEN, PIZZA, CHEESE CURDS, ICE CREAM	2392830	07/23/2026	5,194.80	57679	.00	0	

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100-55740-300	CONCESSIONS EXPENSES	2800	HOLIDAY WHOLESALE INC	CANDY, PORTION CUP, WATER, SODA, CAN LINER ROLL, TEA, CHICKEN, MAC AN CHEESE	2399516	07/23/2026	1,329.35	57679	.00	0	
100-55740-300	CONCESSIONS EXPENSES	2800	HOLIDAY WHOLESALE INC	CANDY, PORTION CUP, WATER, SODA, CAN LINER ROLL, TEA, CHICKEN, MAC AN CHEESE	2406205	07/30/2026	1,921.65	57741	.00	0	
100-55740-300	CONCESSIONS EXPENSES	5160	CITY OF EVANSVILLE	Park Store - W & L Bill	2026-07	07/24/2026	32.96	2478	.00	0	
Total 10055740300:							17,563.81		.00		
100-55750-300	RECREATION & YOUTH CTR O	5600	WE ENERGIES	MONTHLY GAS SERVICE-EYC	00010-0626	07/02/2026	10.56	57648	.00	0	
100-55750-300	RECREATION & YOUTH CTR O	5600	WE ENERGIES	MONTHLY GAS SERVICE-YOUTH CENTER	00010-0726	07/30/2026	9.90	57813	.00	0	
100-55750-300	RECREATION & YOUTH CTR O	9017	US BANK	M365 EYC	6123-246921	07/30/2026	.41	2013315	.00	0	
100-55750-300	RECREATION & YOUTH CTR O	1730	CHARTER COMMUNICATI	M365 ACCOUNTS - EYC	2336729010	07/09/2026	5.05	57757	.00	0	
100-55750-300	RECREATION & YOUTH CTR O	1850	COMPUTER KNOW HOW L	M365 EYC	BDR-0726	07/23/2026	12.70	57662	.00	0	
100-55750-300	RECREATION & YOUTH CTR O	1850	COMPUTER KNOW HOW L	BDR EYC	BDR-0726	07/23/2026	2.98	57662	.00	0	
Total 10055750300:							41.60		.00		
100-55760-300	RECREATION & BASEBALL EX	2540	GORDON FLESCH CO INC	MONTHLY COPIER - BASEBALL	IN15695828	07/23/2026	11.56	57676	.00	0	
100-55760-300	RECREATION & BASEBALL EX	2732	HALO BRANDED SOLUTIO	CITY LEAGUE BASEBALL GEAR	9258320	07/23/2026	1,353.75	57677	.00	0	
100-55760-300	RECREATION & BASEBALL EX	2763	QUADIENT FINANCE USA I	BASEBALL POSTAGE	2026-06	07/09/2026	4.86	57782	.00	0	
Total 10055760300:							1,370.17		.00		
100-56820-210	PROFESSIONAL SERVICES	1885	CONSIGNY LAW FIRM SC	ATTY FEES-AGRIBUSINESS	65931	07/09/2026	805.00	57761	.00	0	
Total 10056820210:							805.00		.00		
100-56820-300	ECONOMIC DEVELOPMENT E	2540	GORDON FLESCH CO INC	MONTHLY COPIER - ECONOMIC DELVL	IN15695828	07/23/2026	7.72	57676	.00	0	
100-56820-300	ECONOMIC DEVELOPMENT E	2763	QUADIENT FINANCE USA I	ECONOMIC DEVEL POSTAGE	2026-06	07/09/2026	1.92	57782	.00	0	
Total 10056820300:							9.64		.00		
100-56840-210	PROFESSIONAL SERVICES	1885	CONSIGNY LAW FIRM SC	ATTY FEES-COMMUNITY DEVELOPMENT - PROFESSIONAL SERVICES	65932	07/09/2026	245.00	57761	.00	0	
100-56840-210	PROFESSIONAL SERVICES	1885	CONSIGNY LAW FIRM SC	ATTY FEES-COMMUNITY DEVELOPMENT - PROFESSIONAL SERVICES	65934	07/09/2026	157.50	57761	.00	0	
100-56840-210	PROFESSIONAL SERVICES	2763	QUADIENT FINANCE USA I	COMM. PLANNING POSTAGE	2026-06	07/09/2026	.10	57782	.00	0	
Total 10056840210:							402.60		.00		

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100-56840-300	COMMUNITY DEVELOP EXPE	2540	GORDON FLESCH CO INC	MONTHLY COPIER - COMM. DEVEL	IN15695828	07/23/2026	45.37	57676	.00	0	
100-56840-300	COMMUNITY DEVELOP EXPE	9017	US BANK	FULLIDENITY.COM - ID CARDS	6123-243889	07/30/2026	19.75	2013315	.00	0	
100-56840-300	COMMUNITY DEVELOP EXPE	9017	US BANK	M365 ECON DEVL	6123-246921	07/30/2026	.82	2013315	.00	0	
100-56840-300	COMMUNITY DEVELOP EXPE	9017	US BANK	CJGYZ GRIP-A-SRIP 3FT DISPLAY RAIL	0999-246921	07/30/2026	78.62	2013315	.00	0	
100-56840-300	COMMUNITY DEVELOP EXPE	1730	CHARTER COMMUNICATI	M365 ACCOUNTS - ECON DEVL	2336729010	07/09/2026	15.15	57757	.00	0	
100-56840-300	COMMUNITY DEVELOP EXPE	1850	COMPUTER KNOW HOW L	M365 ECON DEVL	BDR-0726	07/23/2026	38.09	57662	.00	0	
100-56840-300	COMMUNITY DEVELOP EXPE	1850	COMPUTER KNOW HOW L	BDR ECON DEVL	BDR-0726	07/23/2026	5.96	57662	.00	0	
100-56840-300	COMMUNITY DEVELOP EXPE	5035	U S CELLULAR	MONTHLY CELL PHONE SERVICE	0818796620	07/23/2026	79.20	57721	.00	0	
100-56840-300	COMMUNITY DEVELOP EXPE	7605	GREATAMERICA FINANCIA	COM DEV	42316018	07/02/2026	9.49	57621	.00	0	
100-56840-300	COMMUNITY DEVELOP EXPE	7605	GREATAMERICA FINANCIA	COM DEV	72561016	07/30/2026	9.08	57740	.00	0	
100-56840-300	COMMUNITY DEVELOP EXPE	2763	QUADIENT FINANCE USA I	COMM. DEVELOPMENT POSTAGE	2026-06	07/09/2026	24.39	57782	.00	0	
Total 10056840300:							325.92		.00		
100-56880-300	HISTORIC PRESERVATION EX	2540	GORDON FLESCH CO INC	MONTHLY COPIER - HISTORIC PRES	IN15695828	07/23/2026	22.63	57676	.00	0	
100-56880-300	HISTORIC PRESERVATION EX	9017	US BANK	NATIONAL ALLIANCE OF PRESERVATION COMMISSIONS	0999-244450	07/30/2026	155.30	2013315	.00	0	
100-56880-300	HISTORIC PRESERVATION EX	2763	QUADIENT FINANCE USA I	HISTORIC PRES. POSTAGE	2026-06	07/09/2026	20.95	57782	.00	0	
Total 10056880300:							198.88		.00		
110-56820-300	TOURISM EXPENSE	5108	URBAN LANDSCAPING LL	AUTUMN BLAZE MAPLE	42015	07/09/2026	75.00	57794	.00	0	
110-56820-300	TOURISM EXPENSE	5108	URBAN LANDSCAPING LL	LINDEN	42015	07/09/2026	195.00	57794	.00	0	
110-56820-300	TOURISM EXPENSE	5108	URBAN LANDSCAPING LL	HONEY LOCUST	42015	07/09/2026	150.00	57794	.00	0	
110-56820-300	TOURISM EXPENSE	5108	URBAN LANDSCAPING LL	ANNUAL PLANTS HANGING BASKETS FOR DOWNTOWN LIGHT POLES	42016	07/09/2026	1,215.50	57794	.00	0	
110-56820-300	TOURISM EXPENSE	5108	URBAN LANDSCAPING LL	ANNUAL PLANTS FOR LARGER PLANTERS ON MAIN STREET BRIDGE	42016	07/09/2026	257.45	57794	.00	0	
110-56820-300	TOURISM EXPENSE	5108	URBAN LANDSCAPING LL	NEW LINNERS FOR BASKETS	42016	07/09/2026	206.70	57794	.00	0	
Total 11056820300:							2,099.65		.00		
200-52220-210	EMS PROFESSIONAL SERVIC	2859	IMAGE TREND LLC	FIELD BRIDGE LICENSE/SUPPORT	PS-INV1259	07/23/2026	800.00	57681	.00	0	
200-52220-210	EMS PROFESSIONAL SERVIC	1058	ACTIVE 911 INC	SUBSCRIPTION RENEWAL	678583	07/30/2026	765.00	57729	.00	0	
Total 20052220210:							1,565.00		.00		
200-52220-310	EMS OFFICE SUPPLIES	2540	GORDON FLESCH CO INC	MONTHLY COPIER - EMS	IN15695828	07/23/2026	6.10	57676	.00	0	
200-52220-310	EMS OFFICE SUPPLIES	3695	OFFICE PRO INC	TABLE, FLIPPER 60X24, GY	771182-0	07/23/2026	650.00	57701	.00	0	
200-52220-310	EMS OFFICE SUPPLIES	3695	OFFICE PRO INC	CHAIR, GUEST, FLIP, W/ARMS,2/CTN GRADE 1 HATHAWAY ROOT BEER VINYL	771182-1	07/30/2026	1,880.00	57750	.00	0	
200-52220-310	EMS OFFICE SUPPLIES	9017	US BANK	ZIPLOC STORAGE BAGS, PAPER TOWELS, TRASH BAGS, HP 201X TONER	6903-244310	07/30/2026	554.16	2013315	.00	0	

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200-52220-310	EMS OFFICE SUPPLIES	3956	PROFESSIONAL BUSINES	EMS - CHEIF BUSINESS CARDS	123268	07/23/2026	102.03	57705	.00	0	
200-52220-310	EMS OFFICE SUPPLIES	2763	QUADIENT FINANCE USA I	EMS POSTAGE	2026-06	07/09/2026	19.53	57782	.00	0	
Total 20052220310:							3,211.82		.00		
200-52220-340	EMS MED SUPPLIES & EQUIP	5253	WELDERS SUPPLY COMP	B,D,E MEDICAL CYLINDERS & SMALL OXYGEN	3320892	07/09/2026	33.30	57798	.00	0	
200-52220-340	EMS MED SUPPLIES & EQUIP	1548	BOUND TREE MEDICAL LL	CURAPLEX EXTENSION SET, 8 IN. REMOVABLE SURE-LOK NEEDLEFREE CONNECT ROTATING MALE LL	86209177	07/09/2026	59.50	57756	.00	0	
200-52220-340	EMS MED SUPPLIES & EQUIP	1548	BOUND TREE MEDICAL LL	BLUNT CANNULA TIP ONLY	86209177	07/09/2026	71.99	57756	.00	0	
200-52220-340	EMS MED SUPPLIES & EQUIP	1548	BOUND TREE MEDICAL LL	CURAPLEX FABRIC ADHESIVE BANDAGE	86209177	07/09/2026	4.58	57756	.00	0	
200-52220-340	EMS MED SUPPLIES & EQUIP	1548	BOUND TREE MEDICAL LL	CURAPLEX SELECT TRANSPARENT DRESSING	86209177	07/09/2026	23.48	57756	.00	0	
200-52220-340	EMS MED SUPPLIES & EQUIP	1548	BOUND TREE MEDICAL LL	BLOOD GLUCOSE TEST STRIPS, ASSURE PRISM MULTI CLIA	86209177	07/09/2026	40.04	57756	.00	0	
200-52220-340	EMS MED SUPPLIES & EQUIP	1548	BOUND TREE MEDICAL LL	LANCET, SURGILANCE, SAFETY	86209177	07/09/2026	23.80	57756	.00	0	
200-52220-340	EMS MED SUPPLIES & EQUIP	1548	BOUND TREE MEDICAL LL	I-GEL SUPRAGLOTTIC AIRWAY FOR INFANTS	86209177	07/09/2026	80.50	57756	.00	0	
200-52220-340	EMS MED SUPPLIES & EQUIP	1548	BOUND TREE MEDICAL LL	I-GEL SUPRAGLOTTIC AIRWAY FOR SMALL PEDIATRICS	86209177	07/09/2026	64.40	57756	.00	0	
200-52220-340	EMS MED SUPPLIES & EQUIP	1548	BOUND TREE MEDICAL LL	I-GEL SUPRAGLOTTIC AIRWAY FOR LG PEDIATRICS	86209177	07/09/2026	80.50	57756	.00	0	
200-52220-340	EMS MED SUPPLIES & EQUIP	1548	BOUND TREE MEDICAL LL	IV SOLUTION SODIUM CHLORIDE 0.9%	86209177	07/09/2026	56.40	57756	.00	0	
200-52220-340	EMS MED SUPPLIES & EQUIP	1548	BOUND TREE MEDICAL LL	ASPIRIN 81MG CHEWABLE	86209177	07/09/2026	2.37	57756	.00	0	
200-52220-340	EMS MED SUPPLIES & EQUIP	1548	BOUND TREE MEDICAL LL	QUIKCLOT COMBAT GAUZE LE Z-FOLD 3X 4	86209177	07/09/2026	147.56	57756	.00	0	
200-52220-340	EMS MED SUPPLIES & EQUIP	1548	BOUND TREE MEDICAL LL	TRIPLE ANTIBIOTIC OINTMENT W/BACITRACIN NEOMYCIN	86209177	07/09/2026	28.29	57756	.00	0	
200-52220-340	EMS MED SUPPLIES & EQUIP	1548	BOUND TREE MEDICAL LL	BP CUFF, FLEXIPORT, SIZE 11 ADULT DISPOSABLE TWO TUBE LOCKING CONNECTOR	86209177	07/09/2026	35.45	57756	.00	0	
200-52220-340	EMS MED SUPPLIES & EQUIP	1548	BOUND TREE MEDICAL LL	I-GEL O2 RESUS PACK, LG ADULT	86209177	07/09/2026	81.15	57756	.00	0	
200-52220-340	EMS MED SUPPLIES & EQUIP	1548	BOUND TREE MEDICAL LL	CURAPLEX ECG CHART PAPER	86266873	07/09/2026	24.24	57756	.00	0	
200-52220-340	EMS MED SUPPLIES & EQUIP	1548	BOUND TREE MEDICAL LL	GAUZE CONFORMING STRETCH STERILE	86266873	07/09/2026	9.98	57756	.00	0	
200-52220-340	EMS MED SUPPLIES & EQUIP	1548	BOUND TREE MEDICAL LL	GAUZE CONFORMING STRETCH STERILE 3 X 4.1	86266873	07/09/2026	4.69	57756	.00	0	
200-52220-340	EMS MED SUPPLIES & EQUIP	1548	BOUND TREE MEDICAL LL	QUIKCLOT COMBAT GAUZE LE Z-FOLD 3X 4	86266873	07/09/2026	221.34	57756	.00	0	
200-52220-340	EMS MED SUPPLIES & EQUIP	1548	BOUND TREE MEDICAL LL	GLUCOS GEL 15GM TUBE FRUIT FLAVOR	86266873	07/09/2026	10.99	57756	.00	0	
200-52220-340	EMS MED SUPPLIES & EQUIP	1548	BOUND TREE MEDICAL LL	ONDANSETRON 4MG ORALLY DISINTEGRATING TABLET	86266873	07/09/2026	14.99	57756	.00	0	
200-52220-340	EMS MED SUPPLIES & EQUIP	1548	BOUND TREE MEDICAL LL	CURAPLEX ALCOHOL PREP PAD	86266873	07/09/2026	2.89	57756	.00	0	
200-52220-340	EMS MED SUPPLIES & EQUIP	1548	BOUND TREE MEDICAL LL	CURAPLEX EXTENSION SET 8 IN REMOVABLE SURE-LOK	86266873	07/09/2026	59.50	57756	.00	0	
200-52220-340	EMS MED SUPPLIES & EQUIP	1548	BOUND TREE MEDICAL LL	STAT PADZ II PEDIATRIC FOR ZOLL							

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				AED PLUS AED PRO	86266873	07/09/2026	177.19	57756	.00	0	
200-52220-340	EMS MED SUPPLIES & EQUIP	1548	BOUND TREE MEDICAL LL	I-GEL O2 RESUS PACK, SM ADULT	86266873	07/09/2026	108.20	57756	.00	0	
200-52220-340	EMS MED SUPPLIES & EQUIP	1548	BOUND TREE MEDICAL LL	IV CATHETER, INSYTE AUTOGUARD BC, 20 GA X 1 IN	86266873	07/09/2026	112.50	57756	.00	0	
200-52220-340	EMS MED SUPPLIES & EQUIP	1548	BOUND TREE MEDICAL LL	KENDALL WEBCOL ALCOHOL PREP PADS	86266873	07/09/2026	4.99	57756	.00	0	
200-52220-340	EMS MED SUPPLIES & EQUIP	1548	BOUND TREE MEDICAL LL	GLOVES, KC500 PURPLE NITRILE, MED, LATEX FREE, POWDER FREE 9.5 IN CUFF	86294436	07/30/2026	141.00	57732	.00	0	
200-52220-340	EMS MED SUPPLIES & EQUIP	1548	BOUND TREE MEDICAL LL	CURAPLEX TRITONGRIP TE GLOVES, LG, BLACK NITRILE, POWDER FREE	86294436	07/30/2026	96.90	57732	.00	0	
200-52220-340	EMS MED SUPPLIES & EQUIP	1548	BOUND TREE MEDICAL LL	CURAPLEX TRITONGRIP TE GLOVES, XL BLACK NITRILE PF	86294436	07/30/2026	96.90	57732	.00	0	
200-52220-340	EMS MED SUPPLIES & EQUIP	1548	BOUND TREE MEDICAL LL	BLOOD GLUCOSE TEST STRIPS, ASSURE PRISM MULTI CLIA	86294436	07/30/2026	20.02	57732	.00	0	
200-52220-340	EMS MED SUPPLIES & EQUIP	1548	BOUND TREE MEDICAL LL	CONTROL SOLUTION, ASSURE PRISM MULTI, L1 AND L2	86294436	07/30/2026	22.48	57732	.00	0	
200-52220-340	EMS MED SUPPLIES & EQUIP	1548	BOUND TREE MEDICAL LL	IV SOLUTION, SODIUM CHLORIDE 0.9% 1000ML BAG	86294436	07/30/2026	56.40	57732	.00	0	
200-52220-340	EMS MED SUPPLIES & EQUIP	1548	BOUND TREE MEDICAL LL	IV SOLUTION SODIUM CHLORIDE 0.9%	86294436	07/30/2026	13.18	57732	.00	0	
200-52220-340	EMS MED SUPPLIES & EQUIP	1548	BOUND TREE MEDICAL LL	BATTERY, DURACELL PROCELL, AAA	86294436	07/30/2026	18.96	57732	.00	0	
200-52220-340	EMS MED SUPPLIES & EQUIP	1548	BOUND TREE MEDICAL LL	BATTERY ENERGIZER C SIZE	86294436	07/30/2026	88.56	57732	.00	0	
200-52220-340	EMS MED SUPPLIES & EQUIP	1548	BOUND TREE MEDICAL LL	BATTERY DURACELL PROCESS, AA	86294436	07/30/2026	18.96	57732	.00	0	
200-52220-340	EMS MED SUPPLIES & EQUIP	1548	BOUND TREE MEDICAL LL	GLOVES, KC500 PURPLE NITRILE, SM LATEX FREE POWDER FREE 9.5 IN CUFF	86294436	07/30/2026	141.00	57732	.00	0	
Total 20052220340:							2,299.17		.00		
200-52220-341	EMS MED EQUIP MAINT	3135	LAERDAL MEDICAL CORP	SKILLGUIDE	2026/200003	07/23/2026	187.60	57688	.00	0	
200-52220-341	EMS MED EQUIP MAINT	3135	LAERDAL MEDICAL CORP	EXTENSION CABLE FOR SKILLGUIDE	2026/200004	07/30/2026	63.00	57745	.00	0	
Total 20052220341:							250.60		.00		
200-52220-343	EMS AMBULANCE FUEL	922831	CONSUMERS COOP OIL C	EMS - FUEL	154781-0626	07/23/2026	977.07	57664	.00	0	
Total 20052220343:							977.07		.00		
200-52220-355	EMS BUILDING MAINT & REPA	3955	PROFESSIONAL PEST CO	MONTHLY PEST CONTROL-EMS BLDG	918398	07/09/2026	33.00	57781	.00	0	
200-52220-355	EMS BUILDING MAINT & REPA	923160	ORKIN	PC STANDARD - MONTHLY - EMS	303398816	07/23/2026	65.00	57702	.00	0	
200-52220-355	EMS BUILDING MAINT & REPA	923160	ORKIN	POWER SPRAY - SEASONAL - PC STANDARD	303398980	07/23/2026	120.00	57702	.00	0	
Total 20052220355:							218.00		.00		
200-52220-361	EMS COMMUNICATIONS	9017	US BANK	M365 EMS	6123-246921	07/30/2026	.82	2013315	.00	0	

Invoice GL Account	Invoice GL Account Title	Vendor Number	Payee	Description	Invoice Number	Check Issue Date	Check Amount	Check Number	Discount Taken	GL Activity#	Job Number
200-52220-361	EMS COMMUNICATIONS	1730	CHARTER COMMUNICATI	M365 ACCOUNTS - EMS	2336729010	07/09/2026	15.15	57757	.00	0	
200-52220-361	EMS COMMUNICATIONS	1850	COMPUTER KNOW HOW L	M365 EMS	BDR-0726	07/23/2026	38.09	57662	.00	0	
200-52220-361	EMS COMMUNICATIONS	1850	COMPUTER KNOW HOW L	BDR EMS	BDR-0726	07/23/2026	5.96	57662	.00	0	
200-52220-361	EMS COMMUNICATIONS	5035	U S CELLULAR	MONTHLY CELLULAR SERVICE-EMS	0818944695	07/23/2026	4.31	57721	.00	0	
200-52220-361	EMS COMMUNICATIONS	1090	AT&T	MONTHLY AT&T CHARGES	6088822281.	07/23/2026	54.64	57655	.00	0	
200-52220-361	EMS COMMUNICATIONS	7605	GREATAMERICA FINANCIA	EMS	42316018	07/02/2026	33.83	57621	.00	0	
200-52220-361	EMS COMMUNICATIONS	7605	GREATAMERICA FINANCIA	EMS	72561016	07/30/2026	32.35	57740	.00	0	
Total 20052220361:							185.15		.00		
200-52220-362	EMS UTILITIES	5160	CITY OF EVANSVILLE	EMS - W & L Bill	2026-07	07/24/2026	438.18	2478	.00	0	
200-52220-362	EMS UTILITIES	5600	WE ENERGIES	MONTHLY GAS SERVICE-EMS	00003-0626	07/09/2026	10.56	57797	.00	0	
200-52220-362	EMS UTILITIES	5600	WE ENERGIES	MONTHLY GAS SERVICE-EMS	00003-0726	07/30/2026	9.90	57813	.00	0	
200-52220-362	EMS UTILITIES	5600	WE ENERGIES	MONTHLY GAS SERVICE-EMS GARAGE	00007-0626	07/09/2026	10.56	57797	.00	0	
200-52220-362	EMS UTILITIES	5600	WE ENERGIES	MONTHLY GAS SERVICE-EMS GARAGE	00007-0726	07/30/2026	9.90	57813	.00	0	
200-52220-362	EMS UTILITIES	1730	CHARTER COMMUNICATI	CHARTER SPECTRUM EMS	1564186010	07/09/2026	61.43	57757	.00	0	
Total 20052220362:							540.53		.00		
210-55700-210	LIBRARY PROFESSIONAL SER	923002	NORTH AMERICAN MECH	TROUBLESHOOT MITSUBISHI MINI SPLIT UNIT FOR HISTORY ROOM FOR NO COOLING	910034637	07/23/2026	290.25	57700	.00	0	
Total 21055700210:							290.25		.00		
210-55700-310	LIBRARY OFFICE SUPPLIES	9017	US BANK	GORILLA MOUNTING PUTTY, USB C TO HDMI, STERLITE 6-PACK CLIP BOX	7375-246921	07/30/2026	51.66	2013315	.00	0	
210-55700-310	LIBRARY OFFICE SUPPLIES	4600	STAPLES BUSINESS ADVA	PAPER TOWELS, TOILET PAPER, PLEDGE, ZIPLOC BAGS, FLASH DRIVE, ADHESIVE DOTS, WINDEX	7010380643	07/09/2026	134.02	57788	.00	0	
Total 21055700310:							185.68		.00		
210-55700-311	LIBRARY BOOK PROCESS SU	7380	DEMCO	DOUBLE-STITCHED BINDER TAP ASSORMENT PACK	7826284	07/23/2026	38.38	57670	.00	0	
210-55700-311	LIBRARY BOOK PROCESS SU	7380	DEMCO	SUPERFOLD 10" X 21" BULK PACK	7826284	07/23/2026	234.36	57670	.00	0	
210-55700-311	LIBRARY BOOK PROCESS SU	7380	DEMCO	SUPERFOLD 12"H 24" JACKET LENGTH	7826284	07/23/2026	56.60	57670	.00	0	
210-55700-311	LIBRARY BOOK PROCESS SU	7380	DEMCO	DEMCO PREMIUM BOOK TAPE 2" X 30 YARDS BOXED	7826284	07/23/2026	15.70	57670	.00	0	
210-55700-311	LIBRARY BOOK PROCESS SU	7380	DEMCO	DEMCO PREMIUM BOOK TAPE 1-1/2" X 30 YARDS BOXED	7826284	07/23/2026	12.09	57670	.00	0	
210-55700-311	LIBRARY BOOK PROCESS SU	7380	DEMCO	DEMCO PREMIUM BOOK TAPE 3" X 30 YARDS	7826284	07/23/2026	89.68	57670	.00	0	
210-55700-311	LIBRARY BOOK PROCESS SU	7380	DEMCO	DEMCO PREMIUM BOOK TAPE 4" X 15 YARDS BOXED	7826284	07/23/2026	60.78	57670	.00	0	

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210-55700-311	LIBRARY BOOK PROCESS SU	7380	DEMCO	PAPERFOLD ADJUSTAB BOOK JACKET COVER	7826284	07/23/2026	51.23	57670	.00	0	
210-55700-311	LIBRARY BOOK PROCESS SU	7380	DEMCO	SCOTCH 893 FILAMENT TAPE 1/2"W X 60 YARDS	7826284	07/23/2026	23.17	57670	.00	0	
210-55700-311	LIBRARY BOOK PROCESS SU	7380	DEMCO	SCOTCH 893 FILAMENT TAPE 3/4"W X 60 YARDS	7826284	07/23/2026	36.10	57670	.00	0	
210-55700-311	LIBRARY BOOK PROCESS SU	7380	DEMCO	CLEAR GLOSSY LABEL PROTECTOR SHEETS 1-1/4" X 3"	7826284	07/23/2026	62.27	57670	.00	0	
Total 21055700311:							680.36		.00		
210-55700-312	LIBRARY COPIER SUPPLIES	2540	GORDON FLESCH CO INC	MONTHLY COPIER CHARGES-LIBRARY	IN15664837	07/02/2026	85.21	57620	.00	0	
210-55700-312	LIBRARY COPIER SUPPLIES	2540	GORDON FLESCH CO INC	MONTHLY COPIER CHARGES-LIBRARY	IN15699401	07/30/2026	79.53	57739	.00	0	
Total 21055700312:							164.74		.00		
210-55700-330	LIBRARY PROFESSIONAL DEV	923152	RACHEL R. FRYE	MILEAGE - ADULT SERVICES MEETING AT LAKE GENEVA PUBLIC LIBRARY	2026-06	07/02/2026	77.00	57636	.00	0	
Total 21055700330:							77.00		.00		
210-55700-355	BLDG MAINTENANCE & REPAI	1776	CINTAS	3X5 ACTIVE SCRAPER	4273571209	07/02/2026	14.59	57610	.00	0	
210-55700-355	BLDG MAINTENANCE & REPAI	1776	CINTAS	3X10 BLACK MAT	4273571209	07/02/2026	24.22	57610	.00	0	
210-55700-355	BLDG MAINTENANCE & REPAI	1776	CINTAS	3X5 BLACK MAT	4273571209	07/02/2026	5.45	57610	.00	0	
210-55700-355	BLDG MAINTENANCE & REPAI	1776	CINTAS	4X6 BLACK MAT	4273571209	07/02/2026	10.11	57610	.00	0	
210-55700-355	BLDG MAINTENANCE & REPAI	1776	CINTAS	3X5 ACTIVE SCRAPER	4276634773	07/30/2026	14.59	57735	.00	0	
210-55700-355	BLDG MAINTENANCE & REPAI	1776	CINTAS	3X10 BLACK MAT	4276634773	07/30/2026	24.22	57735	.00	0	
210-55700-355	BLDG MAINTENANCE & REPAI	1776	CINTAS	3X5 BLACK MAT	4276634773	07/30/2026	5.45	57735	.00	0	
210-55700-355	BLDG MAINTENANCE & REPAI	1776	CINTAS	4X6 BLACK MAT	4276634773	07/30/2026	10.11	57735	.00	0	
210-55700-355	BLDG MAINTENANCE & REPAI	9017	US BANK	4 PACK BLANK YARD SIGNS	7375-246921	07/30/2026	9.99	2013315	.00	0	
210-55700-355	BLDG MAINTENANCE & REPAI	9017	US BANK	EXPANDING GARDEN HOSE 25FT	7375-746921	07/30/2026	32.03	2013315	.00	0	
210-55700-355	BLDG MAINTENANCE & REPAI	9017	US BANK	EXPANDING GARDEN HOSE 25FT	7375-746921	07/30/2026	32.03-	2013315	.00	0	
210-55700-355	BLDG MAINTENANCE & REPAI	9017	US BANK	75 FT EXPANDABLE GARDEN HOSE	7375-746921	07/30/2026	45.89	2013315	.00	0	
210-55700-355	BLDG MAINTENANCE & REPAI	4600	STAPLES BUSINESS ADVA	PAPER TOWELS, TOILET PAPER, PLEDGE, ZIPLOC BAGS, FLASH DRIVE, ADHESIVE DOTS, WINDEX	7010380643	07/09/2026	80.93	57788	.00	0	
210-55700-355	BLDG MAINTENANCE & REPAI	921619	GOLZ ELECTRIC	SET TIMER FOR LIGHTS OUTSIDE OF BUILDING	4292	07/23/2026	60.00	57675	.00	0	
210-55700-355	BLDG MAINTENANCE & REPAI	1959	DAVE JONES INC	ANNUAL FIRE SPRINKLER INSPECTION	IP7470	07/09/2026	350.00	57764	.00	0	
210-55700-355	BLDG MAINTENANCE & REPAI	922933	NORSE LAWN SERVICE LL	MOWING	1535	07/09/2026	150.00	57780	.00	0	
210-55700-355	BLDG MAINTENANCE & REPAI	923002	NORTH AMERICAN MECH	7/1/26 TO 9/30/26 SCHEDULED BILLING	910034761	07/23/2026	1,335.00	57700	.00	0	
210-55700-355	BLDG MAINTENANCE & REPAI	923003	COVERALL NORTH AMERI	COMMERCIAL CLEANING SERVICES - BILLED ON BEHALF OF R & R							

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				CLEANING SERVICE LLC	1000639212	07/09/2026	1,087.00	57762	.00	0	
Total 21055700355:							3,227.55		.00		
210-55700-361	LIBRARY COMMUNICATIONS	9017	US BANK	MONTHY SPECTRUM BUINESS - LIBRARY	7375-246921	07/30/2026	49.85	2013315	.00	0	
210-55700-361	LIBRARY COMMUNICATIONS	1090	AT&T	MONTHLY AT& T CHARGES	6088822281.	07/23/2026	54.64	57655	.00	0	
210-55700-361	LIBRARY COMMUNICATIONS	7605	GREATAMERICA FINANCIA	LIBRARY	42316018	07/02/2026	73.59	57621	.00	0	
210-55700-361	LIBRARY COMMUNICATIONS	7605	GREATAMERICA FINANCIA	LIBRARY	72561016	07/30/2026	70.36	57740	.00	0	
210-55700-361	LIBRARY COMMUNICATIONS	923131	STATE OF WISCONSIN DO	TEACH SERVICES	505-0000112	07/09/2026	600.00	57789	.00	0	
Total 21055700361:							848.44		.00		
210-55700-362	LIBRARY UTILITIES	5160	CITY OF EVANSVILLE	LIBRARY - W & L Bill	2026-07	07/24/2026	1,869.20	2478	.00	0	
Total 21055700362:							1,869.20		.00		
210-55700-363	LIBRARY FUEL	5600	WE ENERGIES	MONTHLY GAS SERVICE/LIBRARY	00001-0626	07/09/2026	314.88	57797	.00	0	
Total 21055700363:							314.88		.00		
210-55700-371	LIBRARY ADULT BOOKS	9017	US BANK	DVD'S	7375-246921	07/30/2026	354.67	2013315	.00	0	
210-55700-371	LIBRARY ADULT BOOKS	7740	INGRAM LIBRARY SERVIC	ADULT BOOKS	97364983	07/23/2026	28.40	57683	.00	0	
210-55700-371	LIBRARY ADULT BOOKS	7740	INGRAM LIBRARY SERVIC	ADULT BOOKS	97364986	07/23/2026	15.68	57683	.00	0	
210-55700-371	LIBRARY ADULT BOOKS	7740	INGRAM LIBRARY SERVIC	ADULT BOOKS	97536435	07/23/2026	17.52	57683	.00	0	
210-55700-371	LIBRARY ADULT BOOKS	7740	INGRAM LIBRARY SERVIC	ADULT BOOKS	97611680	07/23/2026	16.91	57683	.00	0	
210-55700-371	LIBRARY ADULT BOOKS	7740	INGRAM LIBRARY SERVIC	ADULT BOOKS	97930437	07/23/2026	51.11	57683	.00	0	
210-55700-371	LIBRARY ADULT BOOKS	7740	INGRAM LIBRARY SERVIC	ADULT BOOKS	98083083	07/30/2026	76.71	57742	.00	0	
210-55700-371	LIBRARY ADULT BOOKS	7740	INGRAM LIBRARY SERVIC	ADULT BOOKS	98130604	07/30/2026	537.50	57742	.00	0	
210-55700-371	LIBRARY ADULT BOOKS	7680	HARLEQUIN READER SER	ADULT BOOKS	209840768-0	07/23/2026	31.76	57678	.00	0	
210-55700-371	LIBRARY ADULT BOOKS	7680	HARLEQUIN READER SER	ADULT BOOKS	209840768-0	07/23/2026	28.56	57678	.00	0	
210-55700-371	LIBRARY ADULT BOOKS	7250	PLAYAWAY PRODUCTS LL	ADULT BOOKS	539075	07/23/2026	278.66	57704	.00	0	
210-55700-371	LIBRARY ADULT BOOKS	7250	PLAYAWAY PRODUCTS LL	ADULT BOOKS	540226	07/23/2026	378.20	57704	.00	0	
210-55700-371	LIBRARY ADULT BOOKS	922823	KANOPY INC.	ADULT BOOKS	511574 - PP	07/09/2026	43.70	57774	.00	0	
Total 21055700371:							1,859.38		.00		
210-55700-372	LIBRARY CHILDREN'S BOOKS	7740	INGRAM LIBRARY SERVIC	CHILDRENS BOOKS	97364984	07/23/2026	56.11	57683	.00	0	
210-55700-372	LIBRARY CHILDREN'S BOOKS	7740	INGRAM LIBRARY SERVIC	CHILDRENS BOOKS	97364985	07/23/2026	33.76	57683	.00	0	
210-55700-372	LIBRARY CHILDREN'S BOOKS	7740	INGRAM LIBRARY SERVIC	CHILDRENS BOOKS	97364987	07/23/2026	13.97	57683	.00	0	
210-55700-372	LIBRARY CHILDREN'S BOOKS	7740	INGRAM LIBRARY SERVIC	CHILDRENS BOOKS	97417339	07/23/2026	45.51	57683	.00	0	
210-55700-372	LIBRARY CHILDREN'S BOOKS	7740	INGRAM LIBRARY SERVIC	CHILDRENS BOOKS	97439582	07/23/2026	11.22	57683	.00	0	
210-55700-372	LIBRARY CHILDREN'S BOOKS	7740	INGRAM LIBRARY SERVIC	CHILDRENS BOOKS	97439583	07/23/2026	8.26	57683	.00	0	

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210-55700-372	LIBRARY CHILDREN'S BOOKS	7740	INGRAM LIBRARY SERVIC	CHILDRENS BOOKS	97510796	07/23/2026	13.99	57683	.00	0	
210-55700-372	LIBRARY CHILDREN'S BOOKS	7740	INGRAM LIBRARY SERVIC	CHILDRENS BOOKS	97536436	07/23/2026	25.07	57683	.00	0	
210-55700-372	LIBRARY CHILDREN'S BOOKS	7740	INGRAM LIBRARY SERVIC	CHILDRENS BOOKS	97611681	07/23/2026	11.21	57683	.00	0	
210-55700-372	LIBRARY CHILDREN'S BOOKS	7740	INGRAM LIBRARY SERVIC	CHILDRENS BOOKS	97611682	07/23/2026	10.57	57683	.00	0	
210-55700-372	LIBRARY CHILDREN'S BOOKS	7740	INGRAM LIBRARY SERVIC	CHILDRENS BOOKS	97611683	07/23/2026	8.83	57683	.00	0	
210-55700-372	LIBRARY CHILDREN'S BOOKS	7740	INGRAM LIBRARY SERVIC	CHILDRENS BOOKS	97625280	07/23/2026	18.59	57683	.00	0	
210-55700-372	LIBRARY CHILDREN'S BOOKS	7740	INGRAM LIBRARY SERVIC	CHILDRENS BOOKS	97642084	07/23/2026	25.54	57683	.00	0	
210-55700-372	LIBRARY CHILDREN'S BOOKS	7740	INGRAM LIBRARY SERVIC	CHILDRENS BOOKS	97930438	07/23/2026	80.90	57683	.00	0	
210-55700-372	LIBRARY CHILDREN'S BOOKS	7740	INGRAM LIBRARY SERVIC	CHILDRENS BOOKS	97930439	07/23/2026	7.58	57683	.00	0	
210-55700-372	LIBRARY CHILDREN'S BOOKS	7740	INGRAM LIBRARY SERVIC	CHILDRENS BOOKS	97930440	07/23/2026	10.69	57683	.00	0	
210-55700-372	LIBRARY CHILDREN'S BOOKS	7740	INGRAM LIBRARY SERVIC	CHILDRENS BOOKS	98067354	07/30/2026	33.46	57742	.00	0	
210-55700-372	LIBRARY CHILDREN'S BOOKS	7740	INGRAM LIBRARY SERVIC	CHILDRENS BOOKS	98067355	07/30/2026	11.53	57742	.00	0	
210-55700-372	LIBRARY CHILDREN'S BOOKS	7740	INGRAM LIBRARY SERVIC	CHILDRENS BOOKS	98067356	07/30/2026	13.51	57742	.00	0	
210-55700-372	LIBRARY CHILDREN'S BOOKS	7740	INGRAM LIBRARY SERVIC	CHILDRENS BOOKS	98083082	07/30/2026	157.76	57742	.00	0	
210-55700-372	LIBRARY CHILDREN'S BOOKS	7740	INGRAM LIBRARY SERVIC	CHILDRENS BOOKS	98101051	07/30/2026	566.30	57742	.00	0	
Total 21055700372:							1,164.36		.00		
210-55700-374	LIBRARY - PERIODICALS	922945	RIVISTAS LLC	PERIODICALS	23059	07/23/2026	2,578.70	57707	.00	0	
Total 21055700374:							2,578.70		.00		
210-55700-376	LIBRARY PROGRAMMING SUP	9017	US BANK	PIGGLY WIGGLY, THRIFT BOOKS GLOBAL, INTERSTATE BOOKS, SCHOLASTIC, BARNES & NOBLE, AMC, AMAZON	2394-244273	07/30/2026	535.91	2013315	.00	0	
210-55700-376	LIBRARY PROGRAMMING SUP	921751	MARIE MESSINGER	STORYTIME-BABY/EVENING, DISCUSSION	2026-06	07/09/2026	60.00	57775	.00	0	
Total 21055700376:							595.91		.00		
210-55700-385	LIBRARY GRANT EXPENDITU	5035	U S CELLULAR	MONTHLY CELLULAR SERVICE-LIBRARY	0818139138	07/23/2026	51.14	57721	.00	0	
Total 21055700385:							51.14		.00		
220-54640-343	CEMETERY FUEL	922978	WEX BANK	FUEL PURCHASES WITH REBATE	113707630	07/09/2026	412.72	57799	.00	0	
Total 22054640343:							412.72		.00		
220-54640-350	CEMETERY MAINT EXP	1060	EVANSVILLE HARDWARE	TUBE SQUARE 3/4X48" 16GA	K38853	07/09/2026	16.99	57767	.00	0	
220-54640-350	CEMETERY MAINT EXP	1060	EVANSVILLE HARDWARE	FASTENERS	K38853	07/09/2026	1.02	57767	.00	0	
220-54640-350	CEMETERY MAINT EXP	1060	EVANSVILLE HARDWARE	KEY STOCK SQURE 5/16X12"	K39203	07/09/2026	9.98	57767	.00	0	
220-54640-350	CEMETERY MAINT EXP	2540	GORDON FLESCH CO INC	MONTHLY COPIER - CEMETERY	IN15695828	07/23/2026	7.89	57676	.00	0	

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220-54640-350	CEMETERY MAINT EXP	3456	MID-STATE EQUIPMENT	52"VEL+,28BRIGGS	J62961	07/30/2026	706.75	57747	.00	0	
220-54640-350	CEMETERY MAINT EXP	3600	NAPA OF OREGON	FUEL FILTER PROSELECT	421228	07/02/2026	3.65	57629	.00	0	
220-54640-350	CEMETERY MAINT EXP	3600	NAPA OF OREGON	PUMP - FUEL	421228	07/02/2026	59.99	57629	.00	0	
220-54640-350	CEMETERY MAINT EXP	2763	QUADIENT FINANCE USA I	CEMETERY POSTAGE	2026-06	07/09/2026	.81	57782	.00	0	
220-54640-350	CEMETERY MAINT EXP	922817	NATIONAL FLAG & POLE L	US FLAGS 15' X 25'	4859	07/02/2026	907.50	57630	.00	0	
Total 22054640350:							1,714.58		.00		
220-54640-360	CEMETERY UTILITIES EXPEN	5160	CITY OF EVANSVILLE	Cemetery- W & L Bill	2026-07	07/24/2026	146.05	2478	.00	0	
Total 22054640360:							146.05		.00		
220-54640-361	CEMETERY COMMUNICATION	5035	U S CELLULAR	MONTHLY CELLULAR SERVICE-CEMETERY	0818773488	07/23/2026	56.49	57721	.00	0	
Total 22054640361:							56.49		.00		
400-53300-860	PW Road Construction	5690	WIS DEPT OF TRANSPOR	MADISON STREET	395-0000445	07/09/2026	1,869.09	57803	.00	2026012	
400-53300-860	PW Road Construction	4990	TOWN & COUNTRY ENGIN	RAIL CROSSING IMPROVEMENTS	29778	07/02/2026	1,107.50	57645	.00	2026013	
400-53300-860	PW Road Construction	4990	TOWN & COUNTRY ENGIN	2025 CHERRY STREET UTILITIES & STREET IMPROVEMENTS	29779	07/02/2026	988.75	57645	.00	2025018	
400-53300-860	PW Road Construction	4990	TOWN & COUNTRY ENGIN	2026 LONGFIELD STREET & UTILITY IMPROVEMENTS	29818	07/02/2026	1,608.96	57645	.00	2026015	
400-53300-860	PW Road Construction	923161	BKS EXCAVATING INC	2026 LONGFIELD ST RECONSTRUCTION - PUBLIC WORKS	EV 133	07/02/2026	20,846.04	57607	.00	2026015	
Total 40053300860:							26,420.34		.00		
400-55700-821	Library Building Improvements	922947	DESTREE DESIGN ARCHI	EAGER FREE PUBLIC LIBRARY M & R	15480	07/23/2026	480.00	57671	.00	0	
Total 40055700821:							480.00		.00		
400-55720-803	Park Improvements	923098	SIGN ART STUDIO	PARK SIGN FINAL PAYMENT	12561	07/09/2026	1,102.66	57787	.00	2022001	
Total 40055720803:							1,102.66		.00		
400-55720-821	PARK BLDG IMPROVEMENTS	922947	DESTREE DESIGN ARCHI	CAMP STORE	15478	07/02/2026	760.00	57614	.00	2026001	
Total 40055720821:							760.00		.00		
400-55730-803	POOL Improvements	923098	SIGN ART STUDIO	PARK SIGN FINAL PAYMENT	12561	07/09/2026	2,047.79	57787	.00	2022002	
Total 40055730803:							2,047.79		.00		

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600-1352000	BUILDINGS & STRUCTURES	1935	CRANE ENGINEERING	DOME WORK HAIL DAMAGE	512338-01	07/23/2026	186,761.19	57668	.00	2025052	
Total 6001352000:							186,761.19		.00		
600-53500-180	RECOGNITION PROGRAM	9017	US BANK	PIGGLY WIGGL FOOD	1069-244273	07/30/2026	50.56	2013315	.00	0	
Total 60053500180:							50.56		.00		
600-53500-214	WWTP LABORATORY SERVIC	8901	AGSOURCE COOP SERVI	BOD-5DAY/CHLORIDE/LAB FILTRATION/NITROGEN,PHOSPHORUS, SOLIDS	PS-INV4797	07/09/2026	50.00	57753	.00	0	
600-53500-214	WWTP LABORATORY SERVIC	8901	AGSOURCE COOP SERVI	BOD-5DAY/CHLORIDE/LAB FILTRATION/NITROGEN,PHOSPHORUS, SOLIDS	PS-INV4821	07/23/2026	50.00	57651	.00	0	
600-53500-214	WWTP LABORATORY SERVIC	8901	AGSOURCE COOP SERVI	BOD-5DAY/CHLORIDE/LAB FILTRATION/NITROGEN,PHOSPHORUS, SOLIDS	PS-INV4834	07/23/2026	276.75	57651	.00	0	
Total 60053500214:							376.75		.00		
600-53500-215	SLUDGE HAULING	5104	UNITED LIQUID WASTE RE	CAKE WASTE PICK UP	67892	07/09/2026	800.00	57793	.00	0	
600-53500-215	SLUDGE HAULING	5104	UNITED LIQUID WASTE RE	FUEL SURCHARGE	67892	07/09/2026	16.67	57793	.00	0	
Total 60053500215:							816.67		.00		
600-53500-310	WWTP GEN OFFICE SUPPLIE	2540	GORDON FLESCH CO INC	MONTHLY COPIER - WWTP OFFICE	IN15695828	07/23/2026	5.78	57676	.00	0	
600-53500-310	WWTP GEN OFFICE SUPPLIE	922887	JAY'S BIG ROLL INC.	KITCHEN ROLL TOWEL 2PLY 8X11" 85 SHEETS 30 ROLLS	1045738	07/30/2026	77.00	57743	.00	0	
600-53500-310	WWTP GEN OFFICE SUPPLIE	922887	JAY'S BIG ROLL INC.	EMPRESS PREMIUM BATH TISSUE 430 SHEETS 2 PLY	1045738	07/30/2026	60.00	57743	.00	0	
600-53500-310	WWTP GEN OFFICE SUPPLIE	922887	JAY'S BIG ROLL INC.	NOVA2 FACIAL TISSUE BOXES 2PLY WHITE 7.75" X 8.25"	1045738	07/30/2026	27.00	57743	.00	0	
600-53500-310	WWTP GEN OFFICE SUPPLIE	922887	JAY'S BIG ROLL INC.	FORK BLACK EXTRA HEAVY DUTY POLYSTYRENE	1045738	07/30/2026	27.50	57743	.00	0	
600-53500-310	WWTP GEN OFFICE SUPPLIE	922887	JAY'S BIG ROLL INC.	PLATES	1045738	07/30/2026	8.00	57743	.00	0	
Total 60053500310:							205.28		.00		
600-53500-340	WWTP GENERAL PLANT SUPP	1060	EVANSVILLE HARDWARE	BANANA BOAT SPRT SPF 50	K38993	07/09/2026	27.98	57767	.00	0	
600-53500-340	WWTP GENERAL PLANT SUPP	1060	EVANSVILLE HARDWARE	INSECT KILLER RTU 1.1GAL	K38993	07/09/2026	19.99	57767	.00	0	
600-53500-340	WWTP GENERAL PLANT SUPP	1060	EVANSVILLE HARDWARE	DW GRINDER 4-1/2 11 AMP	K39157	07/09/2026	109.99	57767	.00	0	
600-53500-340	WWTP GENERAL PLANT SUPP	3435	MENARD'S-JANESVILLE	RM43 VEG CONC 2.5GAL	96037	07/23/2026	159.98	57690	.00	0	
Total 60053500340:							317.94		.00		
600-53500-343	WWTP FUEL	922978	WEX BANK	FUEL PURCHASES WITH REBATE	113707630	07/09/2026	162.73	57799	.00	0	

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Total 60053500343:							162.73		.00		
600-53500-355	WWTP PLANT MAINT & REPAI	4470	SHERWIN-WILLIAMS CO	MPXY 646 MIL WHT A	1017-3	07/30/2026	240.00	57809	.00	0	
600-53500-355	WWTP PLANT MAINT & REPAI	4470	SHERWIN-WILLIAMS CO	SHRLXN800 XWHT A, HRD B	1017-3	07/30/2026	1,108.76	57809	.00	0	
600-53500-355	WWTP PLANT MAINT & REPAI	4470	SHERWIN-WILLIAMS CO	MAC 646 HARD B	1017-3	07/30/2026	240.00	57809	.00	0	
Total 60053500355:							1,588.76		.00		
600-53500-361	WWTP COMMUNICATIONS	9017	US BANK	M365 SEWER	6123-246921	07/30/2026	1.22	2013315	.00	0	
600-53500-361	WWTP COMMUNICATIONS	1730	CHARTER COMMUNICATI	CHARTER SPECTRUM WWTP	0033616070	07/23/2026	179.69	57659	.00	0	
600-53500-361	WWTP COMMUNICATIONS	1730	CHARTER COMMUNICATI	M365 ACCOUNTS - SEWER	2336729010	07/09/2026	20.20	57757	.00	0	
600-53500-361	WWTP COMMUNICATIONS	1850	COMPUTER KNOW HOW L	M365 SEWER	BDR-0726	07/23/2026	50.78	57662	.00	0	
600-53500-361	WWTP COMMUNICATIONS	1850	COMPUTER KNOW HOW L	BDR SEWER	BDR-0726	07/23/2026	8.94	57662	.00	0	
600-53500-361	WWTP COMMUNICATIONS	5035	U S CELLULAR	MONTHLY CELLULAR SERVICE-WWTP	0818773488	07/23/2026	40.91	57721	.00	0	
Total 60053500361:							301.74		.00		
600-53500-362	WWTP ELECTRIC/WATER EXP	5160	CITY OF EVANSVILLE	Disposal Plant - W & L Bill	2026-07	07/24/2026	5,951.88	2478	.00	0	
Total 60053500362:							5,951.88		.00		
600-53500-850	Sanitary Sewer Construction	4990	TOWN & COUNTRY ENGIN	LINCOLN LIFT STATION PRELIMINRY ENGINEERING	29794	07/02/2026	11,393.32	57645	.00	2024038	
600-53500-850	Sanitary Sewer Construction	923163	ZIGNEGO COMPANY INC	2025 LINCOLN STREET LIFT STATION UPGRADES	33-1-25	07/09/2026	384,584.22	57804	.00	2024038	
Total 60053500850:							395,977.54		.00		
600-53510-850	STREET RECONSTRUCTION	4990	TOWN & COUNTRY ENGIN	2025 CHERRY STREET UTILITIES & STREET IMPROVEMENTS	29779	07/02/2026	1,483.13	57645	.00	2025018	
600-53510-850	STREET RECONSTRUCTION	4990	TOWN & COUNTRY ENGIN	2026 LONGFIELD STREET & UTILITY IMPROVEMENTS	29818	07/02/2026	2,631.17	57645	.00	2026015	
600-53510-850	STREET RECONSTRUCTION	923161	BKS EXCAVATING INC	2026 LONGFIELD ST RECONSTRUCTION - SANITARY SEWER	EV 133	07/02/2026	34,090.11	57607	.00	2026015	
Total 60053510850:							38,204.41		.00		
600-53520-355	LIFT STATION MAINT & REPAI	1402	BATTERIES PLUS LLC	12V 5AH LEAD	P93593375	07/30/2026	109.75	57731	.00	0	
600-53520-355	LIFT STATION MAINT & REPAI	1402	BATTERIES PLUS LLC	24PK 1.5V ALKALINE	P93593375	07/30/2026	11.76	57731	.00	0	
Total 60053520355:							121.51		.00		

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600-53520-360	LIFT STATION UTILITIES	5160	CITY OF EVANSVILLE	Lift Pump - W & L Bill	2026-07	07/24/2026	1,556.12	2478	.00	0	
600-53520-360	LIFT STATION UTILITIES	5600	WE ENERGIES	MONTHLY GAS SERVICE-LIFT PUMP	00006-0626	07/09/2026	20.56	57797	.00	0	
Total 60053520360:							1,576.68		.00		
600-53520-850	LIFT STATION CIP	4990	TOWN & COUNTRY ENGIN	LIFT STATION SCADA-ELECTRICAL	29793	07/02/2026	292.50	57645	.00	2022018	
Total 60053520850:							292.50		.00		
610-53580-301	WATERWAY MAINTENANCE	4990	TOWN & COUNTRY ENGIN	PORTER ROAD STREET & UTILITY IMPROVEMENTS	29780	07/02/2026	1,775.50	57645	.00	2024019	
Total 61053580301:							1,775.50		.00		
610-53580-850	STWT ROAD CONSTRUCTION	4990	TOWN & COUNTRY ENGIN	2025 CHERRY STREET UTILITIES & STREET IMPROVEMENTS	29779	07/02/2026	629.21	57645	.00	2025018	
610-53580-850	STWT ROAD CONSTRUCTION	4990	TOWN & COUNTRY ENGIN	2026 LONGFIELD STREET & UTILITY IMPROVEMENTS	29818	07/02/2026	1,182.66	57645	.00	2026015	
610-53580-850	STWT ROAD CONSTRUCTION	923161	BKS EXCAVATING INC	2026 LONGFIELD ST RECONSTRUCTION - STORMWATER	EV 133	07/02/2026	15,322.73	57607	.00	2026015	
Total 61053580850:							17,134.60		.00		
620-2238040	OASI (FICA)	2442	FICA/FWT DEPOSIT - EFTP	SOC SEC/MED/FWT SOCIAL SECURITY Pay Period: 06/26/2026	PR0626261	07/06/2026	1,466.26	2476	.00	0	
620-2238040	OASI (FICA)	2442	FICA/FWT DEPOSIT - EFTP	SOC SEC/MED/FWT MEDICARE Pay Period: 06/26/2026	PR0626261	07/06/2026	342.93	2476	.00	0	
620-2238040	OASI (FICA)	2442	FICA/FWT DEPOSIT - EFTP	SOC SEC/MED/FWT MEDICARE Pay Period: 06/26/2026	PR0626261	07/06/2026	342.93	2476	.00	0	
620-2238040	OASI (FICA)	2442	FICA/FWT DEPOSIT - EFTP	SOC SEC/MED/FWT SOCIAL SECURITY Pay Period: 07/10/2026	PR0710261	07/20/2026	1,850.88	2481	.00	0	
620-2238040	OASI (FICA)	2442	FICA/FWT DEPOSIT - EFTP	SOC SEC/MED/FWT MEDICARE Pay Period: 07/10/2026	PR0710261	07/20/2026	432.86	2481	.00	0	
620-2238040	OASI (FICA)	2442	FICA/FWT DEPOSIT - EFTP	SOC SEC/MED/FWT MEDICARE Pay Period: 07/10/2026	PR0710261	07/20/2026	432.86	2481	.00	0	
Total 6202238040:							4,868.72		.00		
620-52622-002	OPER POWER PURCHASED F	5160	CITY OF EVANSVILLE	Well #1/#2/Water - W & L Bill	2026-07	07/24/2026	4,717.45	2478	.00	0	
Total 62052622002:							4,717.45		.00		
620-52625-002	MAINT PUMP BUILDINGS & EQ	1060	EVANSVILLE HARDWARE	BOLT EYE W/NUT 1/2"X4"	K39367	07/02/2026	4.59	57617	.00	0	
620-52625-002	MAINT PUMP BUILDINGS & EQ	90802	USA BLUE BOOK	HACH PHOSVER 3 POWDER PILLOWS F/10ML SAMPLE 100PK	INV01109482	07/30/2026	56.71	57810	.00	0	

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Total 62052625002:							61.30		.00		
620-52625-110	MAINT PUMP BLDG & EQPMT	2877	INTERSTATE POWER SYS	REPAIR EXHAUST LEAKS ON KOHLER GENERATOR	R041057988.	07/23/2026	2,467.57	57685	.00	0	
Total 62052625110:							2,467.57		.00		
620-52631-002	OPER WATER TREATMENT CH	1060	EVANSVILLE HARDWARE	DIGITAL TIMER PLASTIC	K38926	07/02/2026	7.99	57617	.00	0	
620-52631-002	OPER WATER TREATMENT CH	9218	WI STATE LABORATORY O	FLUORIDE/FLDFLUOR/HALOACETIC ACIDS IN WATER/VOCS BY GCMS-WATER	846674	07/09/2026	697.00	57802	.00	0	
620-52631-002	OPER WATER TREATMENT CH	3342	MARTELLE WATER TREAT	SODIUM HYPOCHLORITE BULK	31399	07/09/2026	499.95	57776	.00	0	
620-52631-002	OPER WATER TREATMENT CH	3342	MARTELLE WATER TREAT	AQUA MAG BULK	31399	07/09/2026	640.80	57776	.00	0	
620-52631-002	OPER WATER TREATMENT CH	3342	MARTELLE WATER TREAT	FUEL SURCHARGE	31399	07/09/2026	30.00	57776	.00	0	
620-52631-002	OPER WATER TREATMENT CH	3342	MARTELLE WATER TREAT	SODIUM HYPOCHLORITE BULK	31903	07/09/2026	267.65	57776	.00	0	
620-52631-002	OPER WATER TREATMENT CH	3342	MARTELLE WATER TREAT	AQUA MAG BULK	31903	07/09/2026	516.20	57776	.00	0	
620-52631-002	OPER WATER TREATMENT CH	3342	MARTELLE WATER TREAT	FUEL SURCHARGE	31903	07/09/2026	30.00	57776	.00	0	
620-52631-002	OPER WATER TREATMENT CH	3342	MARTELLE WATER TREAT	SODIUM HYPOCHLORITE BULK	31980	07/30/2026	363.60	57746	.00	0	
620-52631-002	OPER WATER TREATMENT CH	3342	MARTELLE WATER TREAT	AQUA MAG BULK	31980	07/30/2026	925.60	57746	.00	0	
620-52631-002	OPER WATER TREATMENT CH	3342	MARTELLE WATER TREAT	FUEL SURCHARGE	31980	07/30/2026	30.00	57746	.00	0	
620-52631-002	OPER WATER TREATMENT CH	90802	USA BLUE BOOK	HACH FLUORIDE REAGENT ARSENIC-FREE SPADNS	INV01109482	07/30/2026	176.43	57810	.00	0	
Total 62052631002:							4,185.22		.00		
620-52651-002	MAINT MAINS	9209	DIGGERS HOTLINE INC	DUPLICATE COPY EMAIL FEES FOR JUNE 2026	260 6 47501	07/09/2026	117.30	57766	.00	0	
Total 62052651002:							117.30		.00		
620-52651-003	CAPITAL PROJECTS MAINS	4990	TOWN & COUNTRY ENGIN	2025 CHERRY STREET UTILITIES & STREET IMPROVEMENTS	29779	07/02/2026	1,393.25	57645	.00	2025018	
620-52651-003	CAPITAL PROJECTS MAINS	4990	TOWN & COUNTRY ENGIN	2026 LONGFIELD STREET & UTILITY IMPROVEMENTS	29818	07/02/2026	2,337.80	57645	.00	2026015	
620-52651-003	CAPITAL PROJECTS MAINS	923161	BKS EXCAVATING INC	2026 LONGFIELD ST RECONSTRUCTION - WATER	EV 133	07/02/2026	30,289.12	57607	.00	2026015	
Total 62052651003:							34,020.17		.00		
620-52651-004	CAPITAL WATER OTHER	4990	TOWN & COUNTRY ENGIN	2024 WATER SCADA	29795	07/02/2026	640.00	57645	.00	2025051	
620-52651-004	CAPITAL WATER OTHER	921973	WATER WELL SOLUTIONS	PULL & INSPECT WITH TELEVISING	261155	07/23/2026	16,650.00	57725	.00	2026032	
Total 62052651004:							17,290.00		.00		
620-52652-002	MAINT SERVICES	9208	CORE & MAIN LP	2X1-1/2 BLK MI BUSH	Z409635	07/23/2026	23.60	57666	.00	0	

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620-52652-002	MAINT SERVICES	921738	1ST AYD CORPORATION	FLUORESCENT BLUE INVERTED TIP SPRAY PAINT 12X17 OZ/CS	PSI887266	07/23/2026	237.60	57650	.00	0	
Total 62052652002:							261.20		.00		
620-52653-002	MAINT METERS	1060	EVANSVILLE HARDWARE	ALL SEASONS HOSE	K39261	07/02/2026	32.99	57617	.00	0	
620-52653-002	MAINT METERS	1060	EVANSVILLE HARDWARE	COUPL BRS 3/4FH 3/4FIP	K39261	07/02/2026	8.59	57617	.00	0	
620-52653-002	MAINT METERS	1060	EVANSVILLE HARDWARE	FASTENERS	K39276	07/02/2026	8.45	57617	.00	0	
620-52653-002	MAINT METERS	1060	EVANSVILLE HARDWARE	RIB WEDGE BIT 3/8"X6"	K39277	07/02/2026	11.99	57617	.00	0	
620-52653-002	MAINT METERS	1060	EVANSVILLE HARDWARE	COUPL BRS3/4FH-3/4FH ACE	K39285	07/02/2026	8.59	57617	.00	0	
Total 62052653002:							70.61		.00		
620-52655-002	MAINT MAINTENANCE OF OT	1230	VESTIS	MAT NYLON/RUBBER, FIRST AID SERVICE, SERVICE CHARGE - W & L	6140834865	07/02/2026	32.60	57646	.00	0	
620-52655-002	MAINT MAINTENANCE OF OT	1230	VESTIS	MAT NYLON/RUBBER, FIRST AID SERVICE, SERVICE CHARGE - W & L	6140838737	07/02/2026	32.60	57646	.00	0	
620-52655-002	MAINT MAINTENANCE OF OT	1230	VESTIS	MAT NYLON/RUBBER, FIRST AID SERVICE, SERVICE CHARGE - W & L	6140842656	07/23/2026	32.60	57723	.00	0	
620-52655-002	MAINT MAINTENANCE OF OT	1230	VESTIS	MAT NYLON/RUBBER, FIRST AID SERVICE, SERVICE CHARGE - W & L	6140846053	07/23/2026	32.60	57723	.00	0	
620-52655-002	MAINT MAINTENANCE OF OT	1230	VESTIS	MAT NYLON/RUBBER, FIRST AID SERVICE, SERVICE CHARGE - W & L	6140850392	07/30/2026	32.60	57812	.00	0	
Total 62052655002:							163.00		.00		
620-52902-002	OPER ACCOUNTING & COLLE	7605	GREATAMERICA FINANCIA	WATER	42316018	07/02/2026	61.28	57621	.00	0	
620-52902-002	OPER ACCOUNTING & COLLE	7605	GREATAMERICA FINANCIA	WATER	72561016	07/30/2026	58.60	57740	.00	0	
Total 62052902002:							119.88		.00		
620-52903-002	OPER READING & COLLECTIN	90741	STOP PROCESSING CENT	BILLER W1403 - WEBSITE SECURITY/ ACCESS FEE	21282	07/09/2026	25.50	57790	.00	0	
620-52903-002	OPER READING & COLLECTIN	2880	INFOSEND INC	POSTAGE CHARGES	313321	07/23/2026	499.73	57682	.00	0	
620-52903-002	OPER READING & COLLECTIN	2880	INFOSEND INC	SUPPLIES	313321	07/23/2026	113.94	57682	.00	0	
620-52903-002	OPER READING & COLLECTIN	2880	INFOSEND INC	POSTAGE CHARGES	314418	07/23/2026	494.47	57682	.00	0	
620-52903-002	OPER READING & COLLECTIN	2880	INFOSEND INC	SUPPLIES	314418	07/23/2026	112.06	57682	.00	0	
620-52903-002	OPER READING & COLLECTIN	2763	QUADIENT FINANCE USA I	W & L POSTAGE	2026-06	07/09/2026	8.60	57782	.00	0	
Total 62052903002:							1,254.30		.00		
620-52921-002	OPER OFFICE SUPPLIES & EX	2540	GORDON FLESCH CO INC	MONTHLY COPIER - W & L OFFICE	IN15695828	07/23/2026	52.82	57676	.00	0	
620-52921-002	OPER OFFICE SUPPLIES & EX	1090	AT&T	MONTHLY AT& T CHARGES	6088822281.	07/23/2026	27.30	57655	.00	0	
620-52921-002	OPER OFFICE SUPPLIES & EX	2763	QUADIENT FINANCE USA I	W & L OFFICE POSTAGE	2026-06	07/09/2026	140.75	57782	.00	0	

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Total 62052921002:							220.87		.00		
620-52930-002	OPER MISC GENERAL EXPEN	5160	CITY OF EVANSVILLE	Water-West/East Buildings - W&L Bill	2026-07	07/24/2026	387.53	2478	.00	0	
620-52930-002	OPER MISC GENERAL EXPEN	9017	US BANK	M365 WATER	6123-246921	07/30/2026	1.63	2013315	.00	0	
620-52930-002	OPER MISC GENERAL EXPEN	1730	CHARTER COMMUNICATI	M365 ACCOUNTS - WATER	2336729010	07/09/2026	25.25	57757	.00	0	
620-52930-002	OPER MISC GENERAL EXPEN	1850	COMPUTER KNOW HOW L	M365 WATER	BDR-0726	07/23/2026	63.48	57662	.00	0	
620-52930-002	OPER MISC GENERAL EXPEN	1850	COMPUTER KNOW HOW L	BDR WATER	BDR-0726	07/23/2026	11.92	57662	.00	0	
620-52930-002	OPER MISC GENERAL EXPEN	922951	ROCK VALLEY PUBLISHIN	BIDS - 2026 DRAINAGE IMPROVEMENT - LARSON ACRES PARK	487918	07/23/2026	11.78	57708	.00	0	
620-52930-002	OPER MISC GENERAL EXPEN	922951	ROCK VALLEY PUBLISHIN	VOTING MACHINE TESTING	488157	07/30/2026	.94	57808	.00	0	
620-52930-002	OPER MISC GENERAL EXPEN	922951	ROCK VALLEY PUBLISHIN	SVD ABSENTEE VOTING	488165	07/23/2026	2.70	57708	.00	0	
620-52930-002	OPER MISC GENERAL EXPEN	922951	ROCK VALLEY PUBLISHIN	VOTING BY ABSENTEE BALLOT	488166	07/23/2026	4.61	57708	.00	0	
620-52930-002	OPER MISC GENERAL EXPEN	922951	ROCK VALLEY PUBLISHIN	NOTICE OF LAND DIVISION, CONDITIONAL USE PERMIT	487407	07/23/2026	3.48	57708	.00	0	
620-52930-002	OPER MISC GENERAL EXPEN	922951	ROCK VALLEY PUBLISHIN	ORDINANCE #2026-04 AMENDING CHAPTER 2 - ADMINISTRATION	487433	07/02/2026	.78	57641	.00	0	
620-52930-002	OPER MISC GENERAL EXPEN	922951	ROCK VALLEY PUBLISHIN	LIQUOR LICENSE APPLICATIONS	487434	07/02/2026	1.08	57641	.00	0	
620-52930-002	OPER MISC GENERAL EXPEN	922951	ROCK VALLEY PUBLISHIN	RESOLUTION #2026-22 2025 COMPLIANCE MAINTANCE ANNUAL REPORT	487435	07/02/2026	1.23	57641	.00	0	
620-52930-002	OPER MISC GENERAL EXPEN	922951	ROCK VALLEY PUBLISHIN	RESOLUTION #2026-23 ELECTRIC BOND NOTE 2026B	487436	07/02/2026	.94	57641	.00	0	
Total 62052930002:							517.35		.00		
620-52930-251	IT SERVICE & EQUIP	1730	CHARTER COMMUNICATI	CHARTER SPECTRUM W&L WATER	2504625010	07/09/2026	50.00	57757	.00	0	
620-52930-251	IT SERVICE & EQUIP	5035	U S CELLULAR	MONTHLY CELLULAR SERVICE-W&L	0818881306	07/23/2026	12.98	57721	.00	0	
620-52930-251	IT SERVICE & EQUIP	1090	AT&T MOBILTY	MONTHLY AT&T CHARGES-W&L	2873406521	07/23/2026	37.24	57656	.00	0	
620-52930-251	IT SERVICE & EQUIP	923146	TDS	FIBER INTERNET	2026-06	07/09/2026	25.00	57791	.00	0	
Total 62052930251:							125.22		.00		
620-52930-343	TRANSPORTATION FUEL	922978	WEX BANK	FUEL PURCHASES WITH REBATE	113707630	07/09/2026	310.04	57799	.00	0	
Total 62052930343:							310.04		.00		
620-52935-002	MAINT MAINTENANCE OF GE	5600	WE ENERGIES	MONTHLY GAS SERVICE-BLDG EAST	00004-0626	07/02/2026	9.26	57648	.00	0	
620-52935-002	MAINT MAINTENANCE OF GE	5600	WE ENERGIES	MONTHLY GAS SERVICE-BLDG WEST	00009-0626	07/02/2026	5.44	57648	.00	0	
Total 62052935002:							14.70		.00		
630-1107001	CONSTRUCTION WIP	922438	MI-TECH SERVICES INC	BADGER HIGGINS, ROCK CO 81074/110518	32165873	07/23/2026	6,540.05	57694	.00	0	26-11-0013-E-1
630-1107001	CONSTRUCTION WIP	922438	MI-TECH SERVICES INC	HWY 14, ROCK CO 810761/110520	32165877	07/23/2026	4,917.92	57694	.00	0	26-11-0017-U-1

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630-1107001	CONSTRUCTION WIP	922438	MI-TECH SERVICES INC	MAPLE STREET, ROCK CO 81119/110629	32165914	07/23/2026	3,653.08	57694	.00	0	26-11-0009-E-1
630-1107001	CONSTRUCTION WIP	923107	MP SYSTEMS	HIGHWAY 14 OH TO URD	P-20884	07/23/2026	82,890.81	57696	.00	0	26-11-0017-U-1
630-1107001	CONSTRUCTION WIP	923166	ASPLUNDH CONSTRUCTI	COMPLETION OF 3 NEW POLE INSTALL FOR UP-FEED RISERS	29M100-26	07/23/2026	33,440.97	57654	.00	0	26-11-0017-U-1
Total 6301107001:							131,442.83		.00		
630-1143010	Other Accts Rec.-Solar Buyback	5520	WPPI ENERGY	RENEWABLE ENERGY VOLUME DISCOUNT	42-62026	07/28/2026	20.00	2484	.00	0	
Total 6301143010:							20.00		.00		
630-1150001	INVENTORY - ELECTRIC	9208	CORE & MAIN LP	CURB BOX, 7 X 2 TAP	Z409635	07/23/2026	296.00	57666	.00	0	
630-1150001	INVENTORY - ELECTRIC	9208	CORE & MAIN LP	CURBSTOP 1"	Z409635	07/23/2026	218.00	57666	.00	0	
630-1150001	INVENTORY - ELECTRIC	9149	RESCO	PHOTOEYE	3114460	07/09/2026	2,385.00	57784	.00	0	
630-1150001	INVENTORY - ELECTRIC	9149	RESCO	ANCHOR ROD 3/4"X7"	3120257	07/09/2026	313.54	57784	.16	0	
630-1150001	INVENTORY - ELECTRIC	9149	RESCO	WIRE, 4/0-4/0-2/0 AL SWEETBRIAR	3120257	07/09/2026	7,946.02	57784	3.98	0	
630-1150001	INVENTORY - ELECTRIC	9149	RESCO	URD 1/0 TRANSFORMER BASEMENT	3120257	07/09/2026	3,718.14	57784	1.86	0	
630-1150001	INVENTORY - ELECTRIC	9149	RESCO	OVERHEAD ARRESTOR	3120257	07/09/2026	13,016.85	57784	6.51	0	
630-1150001	INVENTORY - ELECTRIC	9149	RESCO	U-GUARD, PLASTIC 3" &4"	3120258	07/09/2026	1,329.33	57784	.67	0	
630-1150001	INVENTORY - ELECTRIC	9149	RESCO	ANCHOR, PISA 12"	3120272	07/09/2026	2,860.57	57784	1.43	0	
630-1150001	INVENTORY - ELECTRIC	9149	RESCO	4 LUG URD BLOCK	3120895	07/23/2026	241.20	57706	.12	0	
630-1150001	INVENTORY - ELECTRIC	9149	RESCO	URD 4WAY FEED THRU BUSHING	3120912	07/23/2026	2,830.78	57706	1.42	0	
630-1150001	INVENTORY - ELECTRIC	9149	RESCO	WIRE, 1/0 STR AL 15KV URD PRI	3120928	07/23/2026	31,333.69	57706	15.67	0	
630-1150001	INVENTORY - ELECTRIC	9149	RESCO	URD GEL WRAP	3121130	07/23/2026	334.09	57706	.17	0	
630-1150001	INVENTORY - ELECTRIC	9149	RESCO	4 LUG URD BLOCK	3121215	07/23/2026	964.80	57706	.48	0	
630-1150001	INVENTORY - ELECTRIC	9149	RESCO	LARGE ONE BOLT	3121569	07/23/2026	674.46	57706	.34	0	
630-1150001	INVENTORY - ELECTRIC	9149	RESCO	SMALL ONE BOLT	3121569	07/23/2026	545.73	57706	.27	0	
630-1150001	INVENTORY - ELECTRIC	9149	RESCO	SMALL ONE BOLT	3122152	07/23/2026	1,364.32	57706	.68	0	
630-1150001	INVENTORY - ELECTRIC	9149	RESCO	LARGE ONE BOLT	3122152	07/23/2026	1,686.16	57706	.84	0	
630-1150001	INVENTORY - ELECTRIC	923145	B & C	2" PETRO SPLICE	62626D	07/02/2026	543.66	57606	.00	0	
Total 6301150001:							72,602.34		34.60		
630-2238080	WI SALES TAX	5560	WISCONSIN DEPT OF REV	SALES USE TAX	2026-06 SAL	07/20/2026	9,352.01	2479	.00	0	
Total 6302238080:							9,352.01		.00		
630-2253001	CTC LOW INCOME	923131	STATE OF WISCONSIN DO	PUBLIC BENEFITS FEES FY26 Q4	505-0000113	07/23/2026	3,674.15	57716	.00	0	
Total 6302253001:							3,674.15		.00		
630-2253021	CTC ENERGY CONSERVATION	923131	STATE OF WISCONSIN DO	PUBLIC BENEFITS FEES FY26 Q4	505-0000113	07/23/2026	3,674.15	57716	.00	0	

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Total 6302253021:							3,674.15		.00		
630-2253022	WPPI REIMBURSEMENTS	2239	CREEKSIDE PLACE INC	4TH OF JULY FIREWORKS DONTATION	WPPI DONA	07/02/2026	3,000.00	57612	.00	0	
630-2253022	WPPI REIMBURSEMENTS	5160	CITY OF EVANSVILLE	VALUE OF LOCAL UTILTIY REIMBURSEMENT TO SPONSOR SHED AT COMMUNITY GARDEN	WPPI SPON	07/02/2026	2,000.00	57611	.00	0	
630-2253022	WPPI REIMBURSEMENTS	5160	CITY OF EVANSVILLE - AQ	AWARE POOL PASSES & RIDE THE PARK EVENT	POOL-PARK	07/09/2026	880.00	57760	.00	0	
630-2253022	WPPI REIMBURSEMENTS	923168	PARK PRINTING SOLUTIO	WPPI ENTRY DISPLAY 16.25X32.25	012260	07/30/2026	120.00	57751	.00	0	
Total 6302253022:							6,000.00		.00		
630-2253031	RENEWABLE ENERGY	91020	SEERA	FOCUS ON ENERGY - JUNE PAYMENT	2026-06	07/23/2026	2,472.84	57714	.00	0	
630-2253031	RENEWABLE ENERGY	5520	WPPI ENERGY	GREEN POWER (RENEWABLE ENERGY)	42-62026	07/28/2026	550.00	2484	.00	0	
Total 6302253031:							3,022.84		.00		
630-41400-001	OPERATING & OTHER REVEN	5560	WISCONSIN DEPT OF REV	DISCOUNT SALES USE TAX	2026-06 SAL	07/20/2026	83.97-	2479	.00	0	
Total 63041400001:							83.97-		.00		
630-51555-300	POWER PURCHASED	5520	WPPI ENERGY	PURCHASED POWER	42-62026	07/28/2026	576,860.00	2484	.00	0	
Total 63051555300:							576,860.00		.00		
630-51582-300	CAPITAL SUBSTATION EXPEN	9133	FORSTER ELECTRICAL E	E02-22D UTL ADDITION	27811	07/23/2026	28,741.25	57673	.00	2026039	
630-51582-300	CAPITAL SUBSTATION EXPEN	9133	FORSTER ELECTRICAL E	E02-25B UNION TOWNLINE SUBSTATION FEEDER DESIGN	27812	07/23/2026	3,597.50	57673	.00	2026039	
630-51582-300	CAPITAL SUBSTATION EXPEN	923106	VIRGINIA TRANSFORMER	UTL SUBSTATION 12/22.4 MVA TRANSFORMER	96360	07/02/2026	308,440.00	57647	.00	2026039	
630-51582-300	CAPITAL SUBSTATION EXPEN	923106	VIRGINIA TRANSFORMER	UTL SUBSTATION 12/22.4 MVA TRANSFORMER	96741	07/02/2026	1,771.00	57647	.00	2026039	
630-51582-300	CAPITAL SUBSTATION EXPEN	923106	VIRGINIA TRANSFORMER	TRANSFORMER FREIGHT	97180	07/23/2026	14,490.00	57724	.00	2026039	
Total 63051582300:							357,039.75		.00		
630-51584-300	OPER UG LINE	9133	FORSTER ELECTRICAL E	E02-24C HWY 14 WISDOT WORK PLAN	27722	07/23/2026	90.00	57673	.00	0	
Total 63051584300:							90.00		.00		
630-51593-300	OH LINE MAINTENANCE	9149	RESCO	EYENUT PISA TWINEYE 3/4-1" ROD	3120245	07/09/2026	113.46	57784	.06	0	
630-51593-300	OH LINE MAINTENANCE	9149	RESCO	VISE GUY STRAND D/E 3/8" P25	3120284	07/09/2026	907.05	57784	.45	0	

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630-51593-300	OH LINE MAINTENANCE	9149	RESCO	DEADEND AUTO GUY WIRE LONG BAIL 3/8" EHS	3120284	07/09/2026	911.54	57784	.46	0	
630-51593-300	OH LINE MAINTENANCE	9149	RESCO	DEADEND AUTO GUY WIRE LONG BAIL 3/8" EHS	3121343	07/23/2026	512.74	57706	.26	0	
630-51593-300	OH LINE MAINTENANCE	90092	BORDER STATES ELECTRI	990411-P-VOLTAGE MAX 15.5 KV CONT AMPS 200	932535032	07/09/2026	34,965.00	57755	.00	0	
630-51593-300	OH LINE MAINTENANCE	90092	BORDER STATES ELECTRI	89811R10-P-D 14.4 KV POLYMER CUTOUT MOUNTING ONLY	932535032	07/09/2026	2,065.00	57755	.00	0	
Total 63051593300:							39,474.79		1.23		
630-51593-301	OH TREE TRIMMING	9149	RESCO	INSULATOR SPOOL ANSI 53-2 3"L	3120912	07/23/2026	166.92	57706	.08	0	
630-51593-301	OH TREE TRIMMING	9149	RESCO	INSULATOR PIN C NECK 15 KV POLYMER P35	3120912	07/23/2026	670.66	57706	.34	0	
630-51593-301	OH TREE TRIMMING	9149	RESCO	BOLT MACHINE 5/8 X 14	3120912	07/23/2026	302.85	57706	.15	0	
630-51593-301	OH TREE TRIMMING	9149	RESCO	FUSE LINK 6 AMP TYPE T FITALL	3120912	07/23/2026	333.83	57706	.17	0	
630-51593-301	OH TREE TRIMMING	9149	RESCO	FUSE LINK 10 AMP TYPE T FITALL	3120912	07/23/2026	348.83	57706	.17	0	
Total 63051593301:							1,823.09		.91		
630-51594-300	UG LINE MAINENANCE	9133	FORSTER ELECTRICAL E	E02-25D STH 213 WISDOT PROJECT 5571-01-74	27747	07/23/2026	2,385.00	57673	.00	2025053	
630-51594-300	UG LINE MAINENANCE	9133	FORSTER ELECTRICAL E	E02-25F CULVERTS STH 104 WISDOT - 5231-00-81	27748	07/23/2026	2,025.00	57673	.00	0	
630-51594-300	UG LINE MAINENANCE	9149	RESCO	CABLE WRAP AROUND 500-1000 48L P5	3121779	07/23/2026	707.08	57706	.35	0	
630-51594-300	UG LINE MAINENANCE	9209	DIGGERS HOTLINE INC	DUPLICATE COPY EMAIL FEES FOR JUNE 2026	260 6 47501	07/09/2026	117.30	57766	.00	0	
630-51594-300	UG LINE MAINENANCE	921738	1ST AYD CORPORATION	FLUOREESCENT PINK INVERTED TIP SPRAY PAINT 12X17 OZ/CS	PSI887266	07/23/2026	203.13	57650	.00	0	
630-51594-300	UG LINE MAINENANCE	922881	USIC RECEIVABLES LLC	FUEL SURCHARGE	812519FS	07/09/2026	179.55	57795	.00	0	
630-51594-300	UG LINE MAINENANCE	922881	USIC RECEIVABLES LLC	EMERGENCY NORMAL HOURS	819158	07/09/2026	94.74	57795	.00	0	
630-51594-300	UG LINE MAINENANCE	922881	USIC RECEIVABLES LLC	PER TICKET	819158	07/09/2026	3,119.93	57795	.00	0	
630-51594-300	UG LINE MAINENANCE	922881	USIC RECEIVABLES LLC	PROJECT TIME	819158	07/09/2026	195.36	57795	.00	0	
630-51594-300	UG LINE MAINENANCE	922881	USIC RECEIVABLES LLC	FUEL SURCHARGE	819158FS-1	07/30/2026	112.95	57811	.00	0	
Total 63051594300:							9,140.04		.35		
630-51597-300	MAINT METERS	923070	ANIXTER INC	WIRE HARNESS	6759930-01	07/23/2026	351.12	57652	.00	0	
Total 63051597300:							351.12		.00		
630-51902-300	ACCT & COLLECTING EXPENS	7605	GREATAMERICA FINANCIA	ELECTRIC	42316018	07/02/2026	113.80	57621	.00	0	
630-51902-300	ACCT & COLLECTING EXPENS	7605	GREATAMERICA FINANCIA	ELECTRIC	72561016	07/30/2026	108.82	57740	.00	0	
Total 63051902300:							222.62		.00		

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630-51902-361	COMMUNICATION EXPENSE	9017	US BANK	M365 ELECTRIC	6123-246921	07/30/2026	4.08	2013315	.00	0	
630-51902-361	COMMUNICATION EXPENSE	1730	CHARTER COMMUNICATI	M365 ACCOUNTS - ELECTRIC	2336729010	07/09/2026	70.71	57757	.00	0	
630-51902-361	COMMUNICATION EXPENSE	1850	COMPUTER KNOW HOW L	M365 ELECTRIC	BDR-0726	07/23/2026	185.93	57662	.00	0	
630-51902-361	COMMUNICATION EXPENSE	1850	COMPUTER KNOW HOW L	BDR ELECTRIC	BDR-0726	07/23/2026	28.31	57662	.00	0	
630-51902-361	COMMUNICATION EXPENSE	5035	U S CELLULAR	MONTHLY CELL PHONE SERVICE	0818796620	07/23/2026	54.57	57721	.00	0	
630-51902-361	COMMUNICATION EXPENSE	923164	T-MOBILE	MONTHLY MUNI COURT	221549998-0	07/23/2026	17.93	57720	.00	0	
Total 63051902361:							361.53		.00		
630-51903-300	BILLING SUPLIES AND EXPEN	5520	WPPI ENERGY	SUPPORT SERVICES MAY	42-62026	07/28/2026	5,846.13	2484	.00	0	
630-51903-300	BILLING SUPLIES AND EXPEN	2880	INFOSEND INC	POSTAGE CHARGES	313321	07/23/2026	928.07	57682	.00	0	
630-51903-300	BILLING SUPLIES AND EXPEN	2880	INFOSEND INC	SUPPLIES	313321	07/23/2026	211.60	57682	.00	0	
630-51903-300	BILLING SUPLIES AND EXPEN	2880	INFOSEND INC	OTHER	313321	07/23/2026	80.59	57682	.00	0	
630-51903-300	BILLING SUPLIES AND EXPEN	2880	INFOSEND INC	POSTAGE CHARGES	314418	07/23/2026	918.30	57682	.00	0	
630-51903-300	BILLING SUPLIES AND EXPEN	2880	INFOSEND INC	SUPPLIES	314418	07/23/2026	208.11	57682	.00	0	
630-51903-300	BILLING SUPLIES AND EXPEN	2880	INFOSEND INC	OTHER	314418	07/23/2026	81.58	57682	.00	0	
630-51903-300	BILLING SUPLIES AND EXPEN	2763	QUADIENT FINANCE USA I	BUILDING SUPPLIES POSTAGE	2026-06	07/09/2026	30.46	57782	.00	0	
Total 63051903300:							8,304.84		.00		
630-51921-300	OFFICE SUPPLIES & EXPENS	2540	GORDON FLESCH CO INC	MONTHLY COPIER - OFFICE SUPPLIES	IN15695828	07/23/2026	128.88	57676	.00	0	
630-51921-300	OFFICE SUPPLIES & EXPENS	2763	QUADIENT FINANCE USA I	OFFICE SUPPLIES POSTAGE	2026-06	07/09/2026	242.85	57782	.00	0	
Total 63051921300:							371.73		.00		
630-51926-131	CLOTHNG ALLOWANCE	9017	US BANK	AMAZON CREDIT	9864-746921	07/30/2026	135.55-	2013315	.00	0	
Total 63051926131:							135.55-		.00		
630-51928-300	REGULATORY EXPENSE	90925	PUBLIC SERVICE COMMIS	1880-CE-107	2605-I-01880	07/02/2026	93.61	57635	.00	0	
630-51928-300	REGULATORY EXPENSE	90925	PUBLIC SERVICE COMMIS	1880-CE-107	2605-I-01880	07/02/2026	32.22	57635	.00	0	
630-51928-300	REGULATORY EXPENSE	90925	PUBLIC SERVICE COMMIS	1880-CE-107	2606-I-01880	07/30/2026	70.21	57805	.00	0	
630-51928-300	REGULATORY EXPENSE	90925	PUBLIC SERVICE COMMIS	1880-CE-107	2606-I-01880	07/30/2026	145.72	57805	.00	0	
Total 63051928300:							341.76		.00		
630-51930-130	SAFETY EQUIPMENT AND PP	9017	US BANK	GATEWAY SAFETY 4478 STARLITE SQUARED ULTRA LIGHT SAFETY GLASSES	9864-240113	07/30/2026	48.69	2013315	.00	0	
630-51930-130	SAFETY EQUIPMENT AND PP	90123	C&M HYDRAULIC TOOL S	18" PRIME/SECOND GLOVE BAG	0185142-IN	07/23/2026	130.00	57658	.00	0	
630-51930-130	SAFETY EQUIPMENT AND PP	90123	C&M HYDRAULIC TOOL S	GROUND GLOVE MEDIUM	0185142-IN	07/23/2026	387.90	57658	.00	0	
630-51930-130	SAFETY EQUIPMENT AND PP	90123	C&M HYDRAULIC TOOL S	GLOVES, CL2 BC 16, SZ10 B/Y	0185186-IN	07/30/2026	1,416.00	57733	.00	0	

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Total 63051930130:							1,982.59		.00		
630-51930-251	IT SERVICE AND EQUIPMENT	1730	CHARTER COMMUNICATI	CHARTER SPECTRUM W&L ELECTRIC	1708302010	07/09/2026	60.00	57757	.00	0	
630-51930-251	IT SERVICE AND EQUIPMENT	1730	CHARTER COMMUNICATI	CHARTER SPECTRUM W&L ELECTRIC	2504625010	07/09/2026	50.00	57757	.00	0	
630-51930-251	IT SERVICE AND EQUIPMENT	90741	STOP PROCESSING CENT	BILLER W1403 - WEBSITE SECURITY/ ACCESS FEE	21282	07/09/2026	25.50	57790	.00	0	
630-51930-251	IT SERVICE AND EQUIPMENT	1090	AT&T MOBILTY	MONTHLY AT&T CHARGES-W&L WATER	2873406521	07/23/2026	343.87	57656	.00	0	
630-51930-251	IT SERVICE AND EQUIPMENT	923146	TDS	FIBER INTERNET	2026-06	07/09/2026	24.99	57791	.00	0	
Total 63051930251:							504.36		.00		
630-51930-300	MISC GENERAL EXPENSES	9017	US BANK	BP - ICE	9864-241225	07/30/2026	7.99	2013315	.00	0	
630-51930-300	MISC GENERAL EXPENSES	922951	ROCK VALLEY PUBLISHIN	BIDS - 2026 DRAINAGE IMPROVEMENT - LARSON ACRES PARK	487918	07/23/2026	47.10	57708	.00	0	
630-51930-300	MISC GENERAL EXPENSES	922951	ROCK VALLEY PUBLISHIN	VOTING MACHINE TESTING	488157	07/30/2026	3.73	57808	.00	0	
630-51930-300	MISC GENERAL EXPENSES	922951	ROCK VALLEY PUBLISHIN	SVD ABSENTEE VOTING	488165	07/23/2026	10.80	57708	.00	0	
630-51930-300	MISC GENERAL EXPENSES	922951	ROCK VALLEY PUBLISHIN	VOTING BY ABSENTEE BALLOT	488166	07/23/2026	18.46	57708	.00	0	
630-51930-300	MISC GENERAL EXPENSES	922951	ROCK VALLEY PUBLISHIN	NOTICE OF LAND DIVISION, CONDITIONAL USE PERMIT	487407	07/23/2026	13.90	57708	.00	0	
630-51930-300	MISC GENERAL EXPENSES	922951	ROCK VALLEY PUBLISHIN	ORDINANCE #2026-04 AMENDING CHAPTER 2 - ADMINISTRATION	487433	07/02/2026	3.15	57641	.00	0	
630-51930-300	MISC GENERAL EXPENSES	922951	ROCK VALLEY PUBLISHIN	LIQUOR LICENSE APPLICATIONS	487434	07/02/2026	4.32	57641	.00	0	
630-51930-300	MISC GENERAL EXPENSES	922951	ROCK VALLEY PUBLISHIN	RESOLUTION #2026-22 2025 COMPLIANCE MAINTANCE ANNUAL REPORT	487435	07/02/2026	4.91	57641	.00	0	
630-51930-300	MISC GENERAL EXPENSES	922951	ROCK VALLEY PUBLISHIN	RESOLUTION #2026-23 ELECTRIC BOND NOTE 2026B	487436	07/02/2026	3.73	57641	.00	0	
Total 63051930300:							118.09		.00		
630-51930-330	PROFESSIONAL DEV/TRAININ	3560	MUNICIPAL ELECTRIC UTI	ACCOUNTING AND CUSTOMER SERVICE SEMINAR x3	26-859	07/30/2026	450.00	57749	.00	0	
Total 63051930330:							450.00		.00		
630-51930-340	TOOL AND EQUIPMENT	90123	C&M HYDRAULIC TOOL S	CHAIN 1/4".043"	0184989-IN	07/02/2026	98.76	57608	.00	0	
630-51930-340	TOOL AND EQUIPMENT	90123	C&M HYDRAULIC TOOL S	1000A AC/DC TRMS WIRELESS CLAM	0185185-IN	07/30/2026	1,536.54	57733	.00	0	
Total 63051930340:							1,635.30		.00		
630-51930-343	TRANSPORTATION FUEL	922978	WEX BANK	FUEL PURCHASES WITH REBATE	113707630	07/09/2026	1,068.30	57799	.00	0	

Invoice GL Account	Invoice GL Account Title	Vendor Number	Payee	Description	Invoice Number	Check Issue Date	Check Amount	Check Number	Discount Taken	GL Activity#	Job Number
Total 63051930343:							1,068.30		.00		
630-51930-350	TRANSPORTATION MAINTENA	3600	NAPA OF OREGON	NAPA GOLD OIL FILTER	421987	07/23/2026	19.08	57698	.00	0	
630-51930-350	TRANSPORTATION MAINTENA	3600	NAPA OF OREGON	SYNTH 5W30 5 QUART	421987	07/23/2026	107.97	57698	.00	0	
Total 63051930350:							127.05		.00		
630-51930-392	PUBLIC RELATIONS AND ADV	1240	THRYV	AT&T YEL PAGES ADVERTISING-W&L	800370196-0	07/23/2026	16.55	57719	.00	0	
Total 63051930392:							16.55		.00		
630-51932-300	BUILDING AND PLANT MAINTE	1060	EVANSVILLE HARDWARE	WEDGE SQUARE HEAD 6#	K39119	07/02/2026	24.99	57617	.00	0	
630-51932-300	BUILDING AND PLANT MAINTE	1060	EVANSVILLE HARDWARE	C-CLMP W/SWVL PDS 400#	K39131	07/02/2026	21.99	57617	.00	0	
630-51932-300	BUILDING AND PLANT MAINTE	1230	VESTIS	MAT NYLON/RUBBER, FIRST AID SERVICE, SERVICE CHARGE - W & L	6140834865	07/02/2026	32.60	57646	.00	0	
630-51932-300	BUILDING AND PLANT MAINTE	1230	VESTIS	MAT NYLON/RUBBER, FIRST AID SERVICE, SERVICE CHARGE - W & L	6140838737	07/02/2026	32.60	57646	.00	0	
630-51932-300	BUILDING AND PLANT MAINTE	1230	VESTIS	MAT NYLON/RUBBER, FIRST AID SERVICE, SERVICE CHARGE - W & L	6140842656	07/23/2026	32.60	57723	.00	0	
630-51932-300	BUILDING AND PLANT MAINTE	1230	VESTIS	MAT NYLON/RUBBER, FIRST AID SERVICE, SERVICE CHARGE - W & L	6140846053	07/23/2026	32.60	57723	.00	0	
630-51932-300	BUILDING AND PLANT MAINTE	1230	VESTIS	MAT NYLON/RUBBER, FIRST AID SERVICE, SERVICE CHARGE - W & L	6140850392	07/30/2026	32.60	57812	.00	0	
630-51932-300	BUILDING AND PLANT MAINTE	2942	JEFF'S PLUMBING & HEAT	CLEANED URINAL DRAIN	1041	07/02/2026	180.00	57624	.00	0	
630-51932-300	BUILDING AND PLANT MAINTE	5600	WE ENERGIES	MONTHLY GAS SERVICE-BLDG EAST	00004-0626	07/02/2026	9.26	57648	.00	0	
630-51932-300	BUILDING AND PLANT MAINTE	9017	US BANK	PRIMEWARE DC-300 AUTOMATIC ADJUSTABLE DOOR CLOSERS	9864-246921	07/30/2026	75.98	2013315	.00	0	
Total 63051932300:							475.22		.00		
630-51932-360	BUILDING & PLANT UTILITY C	5160	CITY OF EVANSVILLE	Electric-West/East Buildings - W&L Bill	2026-07	07/24/2026	923.49	2478	.00	0	
630-51932-360	BUILDING & PLANT UTILITY C	5600	WE ENERGIES	MONTHLY GAS SERVICE-BLDG WEST	00009-0626	07/02/2026	16.32	57648	.00	0	
Total 63051932360:							939.81		.00		
Grand Totals:							2,443,129.28		37.09		

CITY OF EVANSVILLE
EVANSVILLE, WISCONSIN

REQUIRED AUDIT COMMUNICATIONS TO THE CITY COUNCIL

Year Ended December 31, 2025

Johnson Block & Company, Inc.
Certified Public Accountants
9701 Brader Way, Suite 202
Middleton, Wisconsin 53562
(608) 274-2002

CITY OF EVANSVILLE
EVANSVILLE, WISCONSIN

Year Ended December 31, 2025

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COMMUNICATION WITH THOSE CHARGED WITH GOVERNANCE

To the City Council
City of Evansville
Evansville, Wisconsin

We have audited the financial statements of the City of Evansville as of and for the year ended December 31, 2025, and have issued our report thereon dated DATE XX, 2026. Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility in Relation to the Financial Statement Audit

As communicated in our engagement letter dated November 17,2025, our responsibility, as described by professional standards, is to form and express an opinion(s) about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of the system of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting. Accordingly, as part of our audit, we considered the system of internal control of the City of Evansville solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

We have provided our findings regarding material weaknesses and other matters noted during our audit in the attached letters to you dated DATE XX, 2026.

Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

Compliance with All Ethics Requirements Regarding Independence

The engagement team, others in our firm, as appropriate, and our firm have complied with all relevant ethical requirements regarding independence.

Significant Risks Identified

We have previously communicated significant risks to you. No new significant risks have been identified.

Qualitative Aspects of the Entity's Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the City of Evansville is included in Note 1 to the financial statements. As described in Note 1 to the financial statements, the City of Evansville changed accounting policies by adopting Statement of Governmental Accounting Standards (GASB Statement) No. 102, Certain Risk Disclosures, the year ended December 31, 2025. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates and Related Disclosures

Accounting estimates and related disclosures are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments.

The most sensitive accounting estimates affecting the financial statements are:

> Management's estimates of the depreciable lives of property and equipment are based on the expected use of the respective assets and management's experience with similar assets used by the City.
>
> Management's estimates of the OPEB and pension assets and liabilities and the related deferred outflows of resources are based on various factors. These estimates were computed by the pension plan administrator and the City's actuary.
>
> Management's estimates of remaining useful lives of leases and discount rates were based on various factors. The lease terms were based on remaining renewal options and discount rates were tied to the cost of borrowing.
>
> Management's estimates of the accrued lability for compensated absences are based on the probability that an employee eligible for such benefits will stay through retirement with the City. The factor is based on an employee's age and length of service with the City.

Significant Difficulties Encountered during the Audit

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

Uncorrected and Corrected Misstatements

For purposes of this communication, professional standards also require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole and each applicable opinion unit. The attached schedule summarizes uncorrected financial statement misstatements whose effects in the current and prior periods, as determined by management, are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. Uncorrected misstatements or matters underlying those uncorrected misstatements could potentially cause future-period financial statements to be materially misstated, even though the uncorrected misstatements are immaterial to the financial statements currently under audit.

In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. The material misstatements that we identified as a result of our audit procedures were brought to the attention of, and corrected by, management and are attached in the appendix.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the City of Evansville's financial statements or the auditor's report. No such disagreements arose during the course of the audit.

Representations Requested from Management

We have requested certain written representations from management, which are included in the attached letter dated DATE XX, 2026.

Management's Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Other Significant Matters, Findings, or Issues

In the normal course of our professional association with the City of Evansville, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, significant events or transactions that occurred during the year, operating and regulatory conditions affecting the entity, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the City of Evansville's auditors.

This report is intended solely for the information and use of the City Council and management of the City of Evansville and is not intended to be and should not be used by anyone other than these specified parties.

Sincerely,

Johnson Block & Company, Inc.
DATE XX, 2026

COMMUNICATION OF MATERIAL WEAKNESSES

To the City Council
City of Evansville
Evansville, Wisconsin

In planning and performing our audit of the basic financial statements of the City of Evansville as of and for the year ended December 31, 2025, in accordance with auditing standards generally accepted in the United States of America, we considered the City of Evansville's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we do not express an opinion on the effectiveness of the City of Evansville's internal control over financial reporting.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be significant deficiencies or material weaknesses and therefore, significant deficiencies or material weaknesses may exist that have not been identified. However, as discussed below, we identified a certain deficiency in internal control that we consider to be a material weakness.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies in internal control over financial reporting, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A reasonable possibility exists when the likelihood of an event occurring is either reasonably possible or probable as defined as follows:

- *Reasonably possible.* The chance of the future event or events occurring is more than remote but less than likely.
- *Probable.* The future event or events are likely to occur.

We consider the following deficiency in the City of Evansville's internal control to be a material weakness:

2025-1 Material Audit Adjustments

A consequence of the size, combined with the specific expertise of your accounting and financial reporting department, is that management has elected to rely on the knowledge of its auditors to prepare its annual financial statements and related disclosures. Your City, like many others, has made the determination that because of the ever changing and numerous reporting requirements associated with preparing financial statements that are in conformity with accounting principles generally accepted in the United States of America, it is more cost advantageous to rely on the expertise of its outside auditors to assist in the preparation of its financial statements.

However, since the financial statements are the responsibility of the City's management, the control over the financial statements being prepared in conformity with accounting principles generally accepted in the United States of America, lies with management. Currently, the City financial statements require material audit adjustments and are drafted by the City auditor based on information generated by the City. This results in a more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the City's internal control.

The entries requiring adjustment were made. We recommend that the City provide these adjustments prior to fieldwork. We are able to assist the City. The material adjustments included the following:

- Debt reclassifications
- Utility receivables
- Taxes and special assessments
- Accounts payable adjustments
- Pension/OPEB entries
- Capitalizing utility plant and corresponding depreciation
- Properly recording cash activity
- Ambulance billings
- Expenditure allocations across funds

The purpose of this communication, which is an integral part of our audit, is to describe for management and those charged with governance the scope of our testing of internal control and the results of that testing. Accordingly, this communication is not intended to be and should not be used for any other purpose.

Johnson Block & Company, Inc.
DATE XX, 2026

MANAGEMENT LETTER

To the City Council
City of Evansville
Evansville, Wisconsin

In planning and performing our audit of the financial statements of the City of Evansville for the year ended December 31, 2025, we considered the City's internal control in order to determine our auditing procedures for the purpose of expressing opinions on the financial statements and not to provide assurance on internal control.

However, during our audit we became aware of other matters that are opportunities for strengthening internal controls and operating efficiency. The following pages that accompany this letter summarize our comments and suggestions regarding those matters. This letter does not affect our report dated DATE XX, 2026, on the financial statements of the City of Evansville.

We would like to take this opportunity to acknowledge the many courtesies extended to us by the City's personnel during the course of our work. In particular, we would like to note the considerable assistance and cooperation provided by the City staff.

We shall be pleased to discuss any of the matters referred to in this letter. Should you desire assistance in implementing any of the following suggestions, we would welcome the opportunity of assisting you in these matters.

Johnson Block & Company, Inc.
DATE XX, 2026

ADJUSTING JOURNAL ENTRIES

We are frequently requested by our clients to discuss the overall condition of their accounting records and what our role is as your audit firm. We believe that these matters should be discussed at each audit. The following section describes your accounting process in general terms and the ways in which we work with your staff.

The City processes accounting transactions based on the type of transaction involved. Money coming in is processed using a cash receipt system. The payment of bills is done through an accounts payable system. Employees' salaries are paid using a payroll system. These three systems are responsible for recording and summarizing the vast majority of your financial transactions.

Beyond the three systems described in the preceding paragraph, another system is used to make corrections and to record non-cash transactions. This system involves preparing general journal entries. Journal entries provide the ability to make changes to the financial data entered in the other systems. As your auditor, our role is to substantiate year-end financial balances and information presented by your accounting personnel, and compare it to supporting information and outside confirmations. When information in your records does not agree with audit evidence, an adjusting entry is necessary to correct your records. Sometimes these entries are identified by your staff as they get ready for the audit. Other adjustments are prepared by us as we discover that your general ledger balances need to be changed to reflect the correct balances. Please see the attached journal entries in the appendix.

The proposed entries were accepted by the City's management. All of these changes are reflected properly in your audited financial statements. A copy of the adjusting entries has been provided to your staff and they have been posted to your 2025 general ledger.

We are communicating this information to you to give you a better understanding of what we do and how the year end process works. Our job as auditors is to bring in an outside perspective and provide a level of comfort that your financial reporting system is materially correct and accurately reflects the financial activity for the year. However, in many cases, our services go beyond auditing. Our experience and training can provide a very cost-effective means of providing the year end accounting assistance that you need.

We hope that by providing this information on what we do, you will have a better understanding of our role, and the various ways that we work with your staff.

PASSED JOURNAL ENTRIES

Passed journal entries may occur due to transaction timing, industry practices, or lack of overall significance. A copy of the potential (passed) journal entries identified in our audit has been provided to your staff and were not posted to the general ledger or reflected in the financial statements.

ADDITIONAL COMMENTS

PRIOR YEAR COMMENTS

Internal Accounting Controls

See current year comment.

Bank Reconciliations

See current year comment.

Utility Plant Accounting

See current year comment.

Reconciliation of EMS and Utility Revenues

See current year comment.

Unspent ARPA Funds

A portion of the City's allocation of American Rescue Plan Act (ARPA) funds remained unspent as of the federal expenditure deadline of December 31, 2024. According to U.S. Department of the Treasury guidelines, all ARPA funds must be obligated by December 31, 2024, and fully expended by December 31, 2026. However, unobligated funds as of the obligation deadline are subject to recapture and return to the federal government.

We recommend that the City review its ARPA fund obligations and expenditures to ensure compliance with federal deadlines and documentation requirements. If any funds remain unspent and unobligated, the City should coordinate with the appropriate federal or state oversight agencies to determine the necessary steps for returning the funds or seeking allowable extensions, if applicable. Additionally, we encourage the City to strengthen its grant management processes to ensure timely utilization of federal funds in future programs.

CURRENT YEAR COMMENTS

Internal Accounting Controls

The City operates its accounting and reporting functions with a small number of people, which precludes a complete segregation of duties. This condition is not unusual in small municipalities. The City has implemented a number of compensating controls and established certain policies and procedures. In addition, most of the documented workflow is identified in the accounting system online manual.

It is important for management to be aware of this condition and realize that the concentration of duties and responsibilities in one or two individuals decreases internal control. Under these conditions, the most effective controls rest in management's knowledge and monitoring of matters relating to the City's financial affairs.

Bank Reconciliations

Activity is not recorded throughout the year for several of the City's cash accounts. All cash accounts should be recorded and reconciled on a monthly basis to ensure accurate financial reporting and timely detection of errors or irregularities. Audit adjustments were needed to reflect the activity of accounts that were not maintained throughout the year. We recommend that the City implement procedures to ensure that all cash accounts are recorded and reconciled on a monthly basis.

Utility Plant Accounting

The City does not routinely adjust or update its utility plant asset and inventory records to reflect additions, retirements, or changes in asset values. Failure to update utility capital assets may result in misstated asset balances, depreciation expense, and net position in the City's financial statements. This could also impact long-term planning, rate setting, and asset management decisions.

We recommend that the City implement procedures to ensure that all utility capital asset transactions, including acquisitions, disposals, and improvements, are recorded in a timely and accurate manner as part of the annual account reconciliation process. As part of this process, we recommend that the City communicate with its software vendor and obtain and utilize fixed asset and continuing property records software. The utility work orders need to be monitored and updated monthly to ensure proper accounting. This includes customer advances for construction.

Reconciliation of EMS and Utility Revenues

The City does not perform regular reconciliations of Emergency Medical Services (EMS) revenues, receivables, and write-offs. Additionally, utility revenues and receivables are also not reconciled on a routine basis. These reconciliations are critical internal controls that ensure the accuracy and completeness of financial reporting and help detect errors or irregularities in a timely manner.

The absence of these reconciliations increases the risk of misstated revenue and receivable balances, unrecorded write-offs, and potential loss of revenue due to billing or collection issues. It also limits the City's ability to monitor collection performance and make informed financial decisions.

We recommend that the City implement formal procedures to reconcile EMS and utility revenues, receivables, and write-offs on a monthly basis. These reconciliations should compare billing system data to the general ledger and include documentation of any adjustments made.

Accounts Payable Reconciliation

The City does not perform regular reconciliations of its accounts payable balances. The absence of a reconciliation process increases the risk of misstated liabilities, undetected errors, or potential duplicate payments.

We recommend that the City implement a formal process to reconcile accounts payable balances on a monthly basis. This process should include comparing the detailed vendor records to the general ledger, investigating and resolving discrepancies, and documenting the reconciliation.

Tax Roll and Special Assessment Accounting

The City did not clear out the 2024-2025 tax roll and did not record the 2025-2026 tax roll receivables. This included the City's portion of the tax roll and special assessments and charges, as well as the portion of taxes related to the overlying taxing jurisdictions.

We recommend that the city implement a formal process to account for this. The current year tax roll is settled in full by the County every August and the entire tax roll related to the current year's taxes and special assessments can be reconciled and accounted for then. The Subsequent year's tax roll is established each December and the accounting entries to record this should be made in that month from data on the Statement of Taxes.

CONCLUDING REMARKS

We would like to thank you for allowing us to serve you. We are committed to assisting you in the long-term financial success of the City of Evansville and our comments are intended to draw to your attention issues which need to be addressed by the City to meet its goals and responsibilities.

The comments and suggestions in this communication are not intended to reflect in any way on the integrity or ability of the personnel of the City. They are made solely in the interest of establishing sound internal control practices required by changing professional standards. The City's staff is deeply committed to maintaining the financial reporting system so that informed decisions can be made. They were receptive to our comments and suggestions.

We will review the status of these comments during each audit engagement.

If you have any questions or comments regarding this communication or the financial statements, do not hesitate to contact us.

Appendix

CITY OF EVANSVILLE

FINANCIAL STATEMENT OVERVIEW

For the Year Ended December 31, 2025

Presented By:
Johnson Block & Co., Inc.
Certified Public Accountants
9701 Brader Way, Suite 202
Middleton, Wisconsin
(608) 274-2002
www.johnsonblock.com

CITY OF EVANSVILLE

2025 AUDIT OVERVIEW

Content of Audit Report

- Independent Auditor's Report – our report is unmodified
- Management Discussion and Analysis (MD&A) –
- Fund Financial Statements
    - Contains financial statements on individual funds
    - Difference in fund types
        - Governmental Funds – measure resources available for current use. Funds include General Fund, Debt Service Fund, Capital Projects Fund, Stormwater Fund, TIF #5 and other non-major funds
        - Business-Type Funds – accounted for similar to businesses. Includes Electric and Water, and Wastewater funds.
        - Major differences in accounting
            - Debt (Proceed and Expenditure in governmental funds)
            - Capital Assets
- Government-Wide Financial Statements
    - Report Governmental and Business-Type Activities
    - Full-accrual basis of accounting.
    - Governmental Fund Financial Statements identified above are converted
- Notes to the Financial statements
    - Contains Summary of Significant Accounting Policies
    - Footnotes related to Significant Financial Statement Accounts (Cash, Plant, Debt, Fund Balance, Defined Benefit Pension Plan, Other Postemployment Benefit Plan)

CITY OF EVANSVILLE

2025 AUDIT OVERVIEW

Required Audit Communications to the City Council

- Audit Matters Requiring Communication to the Governing Body
    - Standard communication that includes the list of audit adjustments proposed
- Management Letter Comments
    - Material Audit Adjustments
        - Debt reclassifications
        - Utility receivables
        - Taxes and special assessments
        - Accounts payable adjustments
        - Pension/OPEB entries
        - Capitalizing utility plant and corresponding depreciation
        - Properly recording cash activity
        - Ambulance billings
        - Expenditure allocations across funds
        - Other Comments
            - Internal Controls
            - Bank reconciliations
            - EMS and Utility Revenue
            - Accounts Payable reconciliations
            - Tax roll reconciliations

Key Financial Results

- General Fund had an increase in fund balance of $745K (page 58 shows budget to actual)
- Unassigned fund balance is $3,518,463 or 73% of 2025 General Fund expenditures
- Electric utility needs a rate increase and borrowing. Negative cash flow related to capital projects
- Total net income for Electric and Water was $1,351,099
- Sewer had positive net income of $177,859
- Cash outflows of money exceeded inflows by $263,560 for the electric and water – capital outlays are main reason
- Negative cash flow for Sewer of $$492,944. Capital projects spent from 2024 borrowing.

CITY OF EVANSVILLE
2025 Financial Statement Highlights

Summarized Income Statement

	2025 Budget	2025 Actual	Variance
REVENUES			
Property Taxes	$ 2,095,149	$ 2,095,149	$ -
Other Taxes	3,300	6,841	3,541
Inte Net change in fund balance	1,080,644	1,147,440	66,796
License and Permits	311,000	450,329	139,329
Fines, Forfeits and Penalties	78,000	74,563	(3,437)
Public Charges for Services	671,985	733,290	61,305
Interest Income	73,000	281,595	208,595
Miscellaneous Income	92,248	114,845	22,597
Total Revenues	4,405,326	4,904,052	498,726
EXPENDITURES			
General Government	592,897	579,795	13,102
Public Safety	2,227,282	2,015,253	212,029
Public Works	1,265,661	1,250,492	15,169
Health and Human Services	40,960	34,195	6,765
Culture, Recreation, and Education	536,977	558,016	(21,039)
Conservation and Development	180,349	162,771	17,578
Total Expenditures	4,844,126	4,600,522	243,604
OTHER FINANCING SOURCES (USES)			
Transfers In (including tax equivalent)	438,800	441,806	3,006
Total Other Financing Sources and Uses	438,800	441,806	3,006
Net Change in Fund Balance	$ -	$ 745,336	$ 745,336

Detail of General Fund Balance	2025	2024
Nonspendable	$ 125,704	$ 358,450
Restricted	101,404	97,027
Unassigned	3,518,463	2,544,758
	$ 3,745,571	$ 3,000,235
Unassigned general fund balance	$ 3,518,463	$ 2,544,758
General fund budgeted expenditures	4,844,126	4,448,360
	72.63%	57.21%

CITY OF EVANSVILLE
2025 Financial Statement Highlights

Summarized Fund Balances

	Fund	Unassigned Fund or Cash Balance 12/31/2025	2026 Budget	Percentage of 2026 budgeted expenditures	Policy	Meets or Exceeds Policy?
Effective 4/21/25						
	General	$ 3,518,463	$ 4,911,057	71.64%	35% to 40%	Yes
	Water & Light	$ -	$ 10,358,815	0.00%	8% to 12%	No
	Sewer	$ 1,165,704	$ 1,158,207	100.65%	8% to 12%	Yes
Effective 1/1/26						
	General	$ 3,518,463	$ 4,911,057	71.64%	35% to 50%	Yes
	Cemetary	$ 231,583	$ 191,290	121.06%	25% minimum	Yes
	EMS	$ 812,582	$ 1,155,711	70.31%	25% minimum	Yes
*	Library	$ 222,002	$ 488,885	45.41%	15% minimum	Yes
	Water & Light	$ -	$ 10,358,815	0.00%	10% to 25%	No
	Sewer	$ 1,165,704	$ 1,158,207	100.65%	10% to 25%	Yes

	Electric and Water	Sewer
Total expenditures budgeted water	$ 1,876,534	$ -
Total expenditures budgeted electric	14,172,281	-
Total expenditures budgeted sewer	-	2,305,291
less principal on debt	(805,000)	(573,084)
less capital	(4,885,000)	(574,000)
Budgeted operational expenditures	$ 10,358,815	$ 1,158,207

* Cash in Library excludes restricted einvestments

CITY OF EVANSVILLE
2025 Financial Statement Highlights

Utility Operations	2025	2024
Electric and Water		
Operating Revenues	$ 10,514,260	$ 9,517,573
Operation and Maintenance	(8,343,936)	(8,125,752)
Depreciation	(976,748)	(984,486)
Operating Income	1,193,576	407,335
Nonoperating Revenues (Expenses)	102,354	(36,208)
Capital Contributions	496,975	109,982
Tax Equivalent	(441,806)	(410,818)
Electric and Water Net Income (Loss)	$ 1,351,099	$ 70,291
Sewer		
Operating Revenues	$ 1,621,287	$ 1,496,735
Operation and Maintenance	(751,368)	(703,046)
Depreciation	(576,120)	(567,804)
Operating Income	293,799	225,885
Nonoperating Revenues (Expenses)	(142,040)	(184,549)
Capital Contributions	26,100	1,800
Wastewater Net Income (Loss)	$ 177,859	$ 43,136

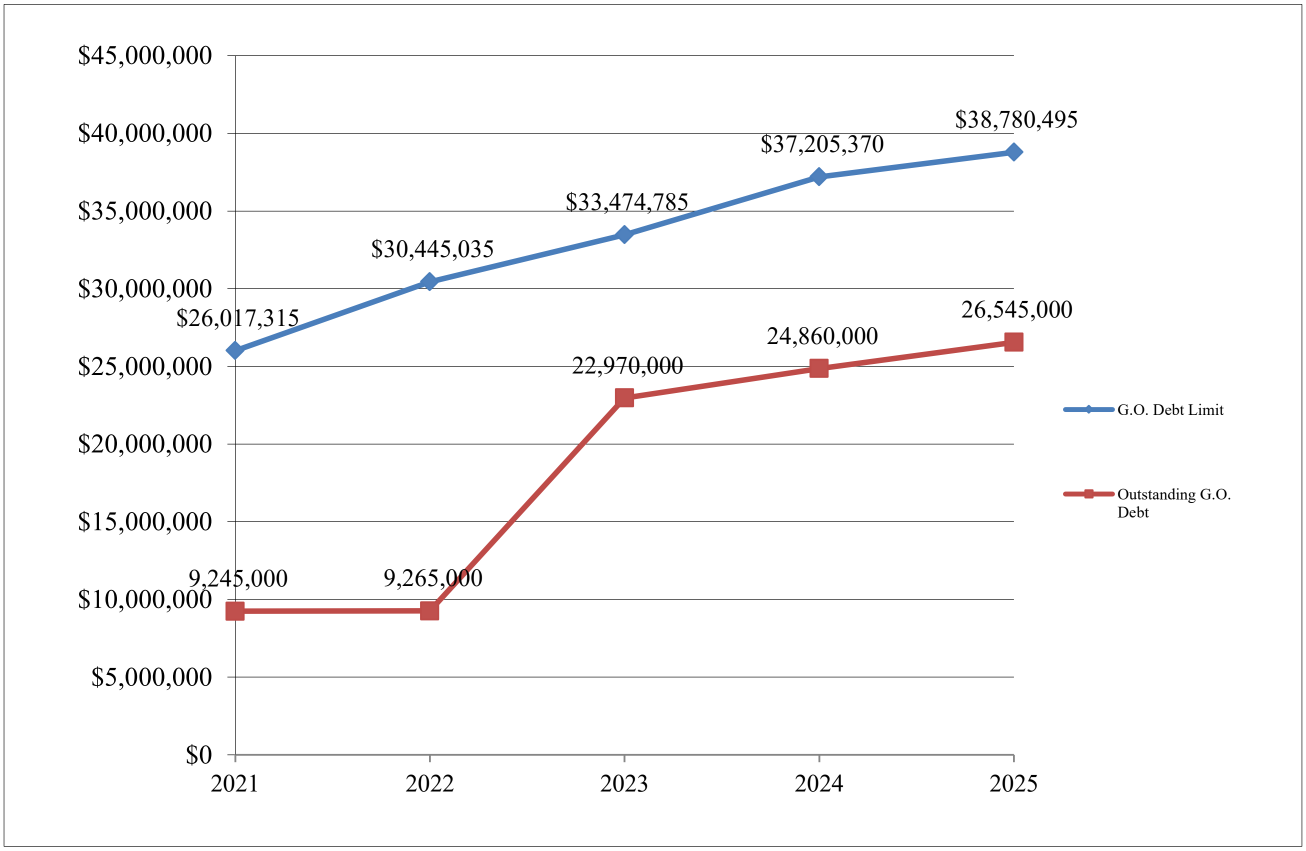
Notes:
Water and Electric utility operating income includes effect of tax equivalent paid to City.
Depreciation is a non-cash expense allocating fixed asset costs over the life of the assets.
Operating income does not include the effect of debt service.

CITY OF EVANSVILLE
2025 Financial Statement Highlights

Utility Cash Flow and Current Position	2025	2024
Electric and Water		
Net Cash Flows from Operating Activities	$ 2,028,083	$ 1,642,084
Cash Flows from Capital and Related Financing Activities	(2,400,449)	(2,731,702)
Cash Flows from Investing Activities	108,806	132,195
Net Cash Provided (Used)	$ (263,560)	$ (957,423)
Current Assets	$ 1,732,288	$ 1,622,294
Current Liabilities	(3,212,645)	(1,652,876)
Current Position	$ (1,480,357)	$ (30,582)
Sewer		
Net Cash Flows from Operating Activities	$ 1,067,159	$ 719,696
Cash flows from Capital and Related Financing Activities	(1,679,595)	306,658
Cash flows from Investing Activities	119,492	148,537
Net Cash Provided (Used)	$ (492,944)	$ 1,174,891
Current Assets	$ 1,388,600	$ 1,978,828
Current Liabilities	(1,056,151)	(824,150)
Current Position	$ 332,449	$ 1,154,678

CITY OF EVANSVILLE

G. O. Debt vs. Capacity
Actual 2021-2025



		2021		2022		2023		2024		2025
G.O. Debt Limit	$	26,017,315	$	30,445,035	$	33,474,785	$	37,205,370	$	38,780,495
Outstanding G.O. Debt		9,245,000		9,265,000		22,970,000		24,860,000		26,545,000
Difference	$	16,772,315	$	21,180,035	$	10,504,785	$	12,345,370	$	12,235,495
% Available		64.47%		69.57%		31.38%		33.18%		31.55%
Equalized Value	$	520,346,300	$	608,900,700	$	669,495,700	$	744,107,400	$	775,609,900
Growth	$	44,094,500	$	88,554,400	$	60,595,000	$	74,611,700	$	31,502,500
% Growth		9.26%		17.02%		9.95%		11.14%		4.23%

CITY OF EVANSVILLE

FINANCIAL STATEMENTS WITH INDEPENDENT AUDITOR'S REPORT

For the Year Ended December 31, 2025

City of Evansville, Wisconsin
Table of Contents
December 31, 2025

INDEPENDENT AUDITOR'S REPORT

To the City Council
City of Evansville
Evansville, Wisconsin

Opinions

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Evansville, Wisconsin, as of and for the year ended December 31, 2025, and the related notes to the financial statements, which collectively comprise the City of Evansville, Wisconsin's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Evansville, Wisconsin, as of December 31, 2025, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America ("GAAS"). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City of Evansville, Wisconsin, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City of Evansville, Wisconsin's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City of Evansville, Wisconsin's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City of Evansville, Wisconsin's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the budgetary comparison information on pages 59-60, the Wisconsin Retirement System schedules on page 61, the Local Retiree Life Insurance Fund schedules on page 62, and the other postemployment benefits health plan schedule on page 63 be presented to the supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Management has omitted the Management Discussion and Analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinions on the basic financial statements are not affected by this missing information.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Evansville, Wisconsin's basic financial statements. The combining nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining nonmajor fund financial statements are the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining nonmajor fund financial statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Johnson Block & Company, Inc.
DATE XX, 2026

BASIC FINANCIAL STATEMENTS

City of Evansville, Wisconsin

Statement of Net Position
December 31, 2025

	Governmental Activities	Business-type Activities	Total
ASSETS			
Cash and Investments	$ 15,067,288	$ 1,165,704	$ 16,232,992
Receivables	4,224,666	1,306,211	5,530,877
Internal Balances	98,107	(98,107)	-
Leases Receivable	-	799,025	799,025
Inventories	-	448,716	448,716
Other Assets	127,338	30,745	158,083
Restricted Assets:			
Cash and Investments	210,299	3,653,568	3,863,867
Capital Assets:			
Land and construction in progress	3,853,103	5,070,338	8,923,441
Other Capital Assets, net of depreciation	25,386,484	33,792,692	59,179,176
Net Capital Assets	29,239,587	38,863,030	68,102,617
Total Assets	48,967,285	46,168,892	95,136,177
DEFERRED OUTFLOWS OF RESOURCES			
Deferred Pension Outflows	1,314,817	616,182	1,930,999
Deferred OPEB Outflows	176,692	24,087	200,779
Total Deferred Outflows of Resources	1,491,509	640,269	2,131,778
Total Assets and Deferred Outflows of Resources	$ 50,458,794	$ 46,809,161	$ 97,267,955
LIABILITIES			
Accounts Payable and Accrued Expenses	$ 1,719,249	$ 1,419,932	$ 3,139,181
Net Pension Liability	225,078	105,482	330,560
Grant Advance	142,650	-	142,650
OPEB Liability - Health Insurance	306,117	56,170	362,287
OPEB Liability - Life Insurance	135,345	44,779	180,124
Long-Term Liabilities:			
Due Within One Year:			
Bonds and Notes	1,774,531	1,473,398	3,247,929
Accrued Interest	245,719	65,897	311,616
Compensated Absences	80,301	14,823	95,124
Due in More Than One Year:			
Bonds and Notes, including premium	24,568,186	12,817,720	37,385,906
Compensated Absences	564,129	121,627	685,756
Total Liabilities	29,761,305	16,119,828	45,881,133
DEFERRED INFLOWS OF RESOURCES	6,721,788	1,653,889	8,375,677
NET POSITION			
Net Investment in Capital Assets	3,392,369	26,004,595	29,396,964
Restricted for:			
Special Revenue	114,218	-	114,218
Capital	-	2,055,177	2,055,177
Debt	-	991,971	991,971
Other Purposes	681,638	-	681,638
Unrestricted	9,787,476	(16,299)	9,771,177
Total Net Position	13,975,701	29,035,444	43,011,145
Total Liabilities, Deferred Inflows of Resources, and Net Position	$ 50,458,794	$ 46,809,161	$ 97,267,955

See acccompanying notes to the basic financial statements.

City of Evansville, Wisconsin

Statement of Activities
For the Year Ended December 31, 2025

		Program Revenue			Net (Expense) Revenue and Changes in Net position Primary Government		
Functions/Programs	**Expenses**	**Charges for Services**	**Operating Grants and Contributions**	**Capital Grants and Contributions**	**Governmental Activities**	**Business-type Activities**	**Total**
Primary government							
Governmental Activities:							
General Government	$ 683,771	$ 156,036	$ 600	$ -	$ (527,135)		$ (527,135)
Public Safety	2,931,006	764,145	340,462	-	(1,826,399)		(1,826,399)
Public Works	2,450,264	958,179	648,245	-	(843,840)		(843,840)
Health and Human Services	310,647	49,785	-	-	(260,862)		(260,862)
Culture, Recreation, and Education	2,468,109	332,789	297,646	123,579	(1,714,095)		(1,714,095)
Conservation and Development	394,115	12,884	850	-	(380,381)		(380,381)
Interest on Long-term Debt	922,600	280	-	-	(922,320)		(922,320)
Total governmental activities	10,160,512	2,274,098	1,287,803	123,579	(6,475,032)		(6,475,032)
Business-type Activities:							
Electric and Water	9,472,554	10,514,260	-	496,975	-	$ 1,538,681	1,538,681
Sewer	1,566,194	1,621,287	-	26,100	-	81,193	81,193
Total business-type activities	11,038,748	12,135,547	-	523,075	-	1,619,874	1,619,874
Total primary government	$ 21,199,260	$ 14,409,645	$ 1,287,803	$ 646,654	(6,475,032)	1,619,874	(4,855,158)
General revenues:							
Taxes:							
Property taxes, levied for general purposes					3,316,975	-	3,316,975
Property taxes, levied for debt service					1,886,089	-	1,886,089
Other taxes					18,771	-	18,771
Grants and contributions not restricted to specific programs					782,582	-	782,582
Unrestricted investment earnings					695,816	228,298	924,114
Miscellaneous					2,614,017	122,592	2,736,609
Special item - gain (loss) on disposal of asset					48,607	-	48,607
Transfers					441,806	(441,806)	-
Total general revenues and transfers					9,804,663	(90,916)	9,713,747
Change in net position					3,329,631	1,528,958	4,858,589
Net position - beginning of year					10,646,070	27,506,486	38,152,556
Net position - end of year					$ 13,975,701	$ 29,035,444	$ 43,011,145

See accompanying notes to the basic financial statements.

City of Evansville, Wisconsin

Balance Sheet
Governmental Funds
December 31, 2025

	General Fund	Debt Service	Capital Projects	Stormwater	TIF 5	Nonmajor Funds	Total Governmental Funds
ASSETS							
Cash and Cash Equivalents	$ 3,950,821	$ 1,676,060	$ 5,513,717	$ 496,937	$ 295,783	$ 3,133,970	$ 15,067,288
Receivables:							
Taxes	1,274,847	1,273,559	-	-	227,117	688,032	3,463,555
Special Assessments	253,704	240,205	-	-	-	-	493,909
Accounts, net	-	-	-	59,205	-	168,798	228,003
Other	39,199	-	-	-	-	-	39,199
Due from Other Funds	1,175,535	-	-	-	-	-	1,175,535
Prepaid Expenses	117,330	-	-	145	-	9,863	127,338
Restricted Cash	-	-	91,427	118,872	-	-	210,299
Advances Receivable	8,374	-	-	-	-	-	8,374
Total Assets	$ 6,819,810	$ 3,189,824	$ 5,605,144	$ 675,159	$ 522,900	$ 4,000,663	$ 20,813,500
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES							
Liabilities:							
Accounts Payable	$ 320,707	$ 817	$ 757,236	$ 236,330	$ 138	$ 114,106	$ 1,429,334
Accrued Liabilities	289,915	-	-	-	-	-	289,915
Due to Other Funds	-	-	-	-	-	41,216	41,216
Grant Advance	-	-	-	-	-	142,650	142,650
Advances Payable	-	-	-	-	1,044,586	-	1,044,586
Total Liabilities	610,622	817	757,236	236,330	1,044,724	297,972	2,947,701
Deferred Inflows of Resources	2,463,617	2,180,499	-	-	351,547	1,171,836	6,167,499
Fund Balances (Deficit):							
Nonspendable	125,704	-	-	145	-	9,863	135,712
Restricted	101,404	1,008,508	4,847,908	438,684	-	1,194,448	7,590,952
Committed	-	-	-	-	-	1,330,194	1,330,194
Unassigned (Deficit)	3,518,463	-	-	-	(873,371)	(3,650)	2,641,442
Total Fund Balances (Deficit)	3,745,571	1,008,508	4,847,908	438,829	(873,371)	2,530,855	11,698,300
Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficit)	$ 6,819,810	$ 3,189,824	$ 5,605,144	$ 675,159	$ 522,900	$ 4,000,663	$ 20,813,500

See accompanying notes to the basic financial statements.

City of Evansville, Wisconsin

Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position
December 31, 2025

Total fund balance, governmental funds		$ 11,698,300
Amounts reported for governmental activities in the Statement of Net Position are different because:		
Capital assets used in governmental activities are not current financial resources and therefore are not reported in the fund financial statement, but are reported in the governmental activities of the Statement of Net Position.		29,239,587
The net pension liability is not a current financial liability and is, therefore, not reported in the fund statements.		(225,078)
The OPEB liabilities are not current financial usages and are, therefore, not reported in the fund statements.		(441,462)
Pension and OPEB deferred outflows of resources and inflows of resources are actuarially determined. These items are reflected in the Statement of Net Position and are being amortized with pension and OPEB expense in the Statement of Activities. The deferred outflows of resources and inflows of resources are not financial resources and therefore are not reported in the fund statements.		
Deferred Outflows of Resources		1,491,509
Deferred Inflows of Resources		(870,339)
Special assessment receivables are fully accrued and recognized as revenue when the receivable is established for the governmental activities of the Statement of Net Position. They are reported as deferred inflows in the fund financial statements to the extent they are not available.		316,050
Some liabilities (such as Notes Payable, Long-term Compensated Absences, and Bonds Payable) are not due and payable in the current period and are not included in the fund financial statement, but are included in the governmental activities of the Statement of Net Position.		
Bonds and notes	26,342,717	
Compensated absences	644,430	
Accrued interest	245,719	
		(27,232,866)
Net Position of Governmental Activities in the Statement of Net Position		$ 13,975,701

See accompanying notes to the basic financial statements.

City of Evansville, Wisconsin

Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2025

	General Fund	Debt Service	Capital Projects	Stormwater	TIF 5	Nonmajor Funds	Total Governmental Funds
REVENUES							
Property Taxes	$ 2,095,149	$ 1,886,089	$ -	$ -	$ 331,107	$ 890,719	$ 5,203,064
Other Taxes	6,841	-	-	-	-	13,349	20,190
Special Assessment Revenue	-	150,530	-	-	-	-	150,530
Intergovernmental	1,147,440	-	-	-	7,607	489,694	1,644,741
License and Permits	450,329	-	-	-	-	-	450,329
Fines, Forfeits, and Penalties	74,563	-	-	-	-	-	74,563
Public Charges for Services	733,290	-	123,579	536,775	-	556,450	1,950,094
Interest Income	281,595	4,667	222,589	11,915	593	115,968	637,327
Miscellaneous Income	114,845	201,004	2,734,188	1,622	199	33,929	3,085,787
Total Revenues	4,904,052	2,242,290	3,080,356	550,312	339,506	2,100,109	13,216,625
EXPENDITURES							
Current:							
General Government	579,795	-	-	-	150	45,510	625,455
Public Safety	2,015,253	-	-	-	-	674,210	2,689,463
Public Works	1,250,492	-	-	94,983	-	21,433	1,366,908
Health and Human Services	34,195	-	-	-	-	178,432	212,627
Culture, Recreation, and Education	558,016	-	-	-	-	531,211	1,089,227
Conservation and Development	162,771	-	-	-	-	45,743	208,514
Capital Outlay	-	-	2,486,125	1,049,198	19,235	312,902	3,867,460
Debt Service:							
Principal Repayment	-	1,366,359	-	175,500	-	-	1,541,859
Interest Expense	-	864,603	-	164,823	-	-	1,029,426
Total Expenditures	4,600,522	2,230,962	2,486,125	1,484,504	19,385	1,809,441	12,630,939
Excess (Deficiency) of Revenues Over Expenditures	303,530	11,328	594,231	(934,192)	320,121	290,668	585,686
OTHER FINANCING SOURCES (USES)							
Proceeds from Long-Term Debt	-	-	1,915,000	680,000	-	-	2,595,000
Debt Premium	-	-	97,415	43,537	-	-	140,952
Transfers In	441,806	343,873	-	-	-	-	785,679
Transfers Out	-	-	-	-	(148,863)	(195,010)	(343,873)
Total Other Financing Sources (Uses)	441,806	343,873	2,012,415	723,537	(148,863)	(195,010)	3,177,758
Net Change in Fund Balances	745,336	355,201	2,606,646	(210,655)	171,258	95,658	3,763,444
Fund Balances (Deficit) - Beginning of year	3,000,235	653,307	2,241,262	649,484	(1,044,629)	2,435,197	7,934,856
Fund Balances (Deficit) - End of year	$ 3,745,571	$ 1,008,508	$ 4,847,908	$ 438,829	$ (873,371)	$ 2,530,855	$ 11,698,300

See accompanying notes to the basic financial statements.

City of Evansville, Wisconsin

Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities
For the Year Ended December 31, 2025

Net change in fund balances - total governmental funds:		$	3,763,444
Amounts reported for Governmental Activities in the Statement of Activities are different because:			
The acquisition of capital assets are reported in the governmental funds as expenditures. However, for governmental activities those costs are shown in the Statement of Net Position and allocated over their estimated useful lives as annual depreciation expenses in the Statement of Activities.			
Capital outlay reported in governmental fund statements	3,023,273		
Loss on disposal	(46,517)		
Depreciation expenses reported in the Statement of Activities	(1,947,865)		
Amount by which capital outlays are greater (less) than depreciation in the current period.			1,028,891
Compensated absences are reported in the governmental funds as an expenditure when paid, but are reported as a liability in long-term debt in the Statement of Net Position when incurred.			
Amount by which the compensated absences liability increased			(32,801)
Governmental funds report note and bond proceeds as current financial resources. In contrast, the Statement of Activities treats such issuance of debt as a liability. Governmental funds report repayment of bond principal as an expenditure. In contrast, the Statement of Activities treats such repayments as a reduction in long-term liabilities. This is the amount by which repayments exceeded proceeds.			
Debt proceeds for the year			(2,595,000)
Debt premium			(140,952)
Long-term debt principal payments			1,541,859
In governmental funds, interest payments on outstanding debt are reported as an expenditure when paid. In the Statement of Activities, interest is reported as incurred.			
Interest accrual change			26,928
In governmental funds, revenues are reported when measurable and available. In the Statements of Activities, revenue is reported when earned.			
Special assessments revenue accrued in current year on government-wide statements			(116,048)
Pension and OPEB expenses reported in the governmental funds represent current year required contributions into the defined benefit pension and OPEB plans. Pension and OPEB expenses in the Statement of Activities are actuarially determined by the defined benefit pension and OPEB plans as the difference between the net pension asset/liability and OPEB liability from the prior year to the current year, with some adjustments.			(146,690)
Change in Net Position of governmental activities		$	3,329,631

See accompanying notes to the basic financial statements.

City of Evansville, Wisconsin

Statement of Net Position
Proprietary Funds
December 31, 2025

	Enterprise Funds		
	Electric and Water	Sewer	Total
ASSETS			
Current Assets:			
Cash and Cash Equivalents	$ -	$ 1,165,704	$ 1,165,704
Receivables:			
Special Assessments	1,788	-	1,788
Accounts	1,121,464	178,621	1,300,085
Other	4,338	-	4,338
Due from Other Funds	119,211	41,216	160,427
Short-Term Lease Receivable	15,955	-	15,955
Inventories	448,716	-	448,716
Prepaid Expenses	20,816	3,059	23,875
Total Current Assets	1,732,288	1,388,600	3,120,888
Restricted Assets:			
Restricted Cash and Cash Equivalents	1,166,618	2,486,950	3,653,568
Total Restricted Assets	1,166,618	2,486,950	3,653,568
Capital Assets:			
Land and Improvements	76,448	94,914	171,362
Construction Work in Progress	2,893,543	2,005,433	4,898,976
Other Capital Assets	37,797,639	23,337,479	61,135,118
Less Accumulated Depreciation	(18,342,339)	(9,000,087)	(27,342,426)
Net Capital Assets	22,425,291	16,437,739	38,863,030
Noncurrent Assets:			
Advances Receivable	943,799	92,413	1,036,212
Unamortized Debt Discount	6,870	-	6,870
Long-Term Lease Receivable	783,070	-	783,070
Total Noncurrent Assets	1,733,739	92,413	1,826,152
Total Assets	27,057,936	20,405,702	47,463,638
DEFERRED OUTFLOWS OF RESOURCES			
Deferred Pension Outflows	506,887	109,295	616,182
Deferred OPEB Outflows	19,213	4,874	24,087
Total Deferred Outflows of Resources	526,100	114,169	640,269
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	$ 27,584,036	$ 20,519,871	$ 48,103,907

See accompanying notes to the basic financial statements.

City of Evansville, Wisconsin

Statement of Net Position
Proprietary Funds
December 31, 2025

	Enterprise Funds		
	Electric and Water	Sewer	Total
LIABILITIES			
Current Liabilities:			
Accounts Payable	$ 1,180,547	$ 226,177	$ 1,406,724
Accrued Liabilities	13,208	-	13,208
Accrued Interest Payable	23,532	42,365	65,897
Due to Other Funds	1,175,535	119,211	1,294,746
Compensated Absences	14,823	-	14,823
Bonds and Notes Payable	805,000	668,398	1,473,398
Total Current Liabilities	3,212,645	1,056,151	4,268,796
Non-Current Liabilities:			
Long-Term Debt			
Bond Premium	27,963	104,848	132,811
Bonds and Notes Payable	4,600,000	8,084,909	12,684,909
Total Long-Term Debt	4,627,963	8,189,757	12,817,720
Other Liabilities			
Compensated Absences	121,627	-	121,627
OPEB Liability - Health Insurance	34,466	21,704	56,170
OPEB Liability - Life Insurance	35,719	9,060	44,779
Net Pension Liability	86,772	18,710	105,482
Total Other Liabilities	278,584	49,474	328,058
Total Non-Current Liabilities	4,906,547	8,239,231	13,145,778
Total Liabilities	8,119,192	9,295,382	17,414,574
DEFERRED INFLOWS OF RESOURCES	1,591,969	61,920	1,653,889
NET POSITION			
Net Investment in Capital Assets	17,626,678	8,377,917	26,004,595
Restricted for Capital	-	1,250,606	1,250,606
Restricted for Debt	560,198	431,773	991,971
Unrestricted	(314,001)	1,102,273	788,272
Total Net Position	17,872,875	11,162,569	29,035,444
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION	$ 27,584,036	$ 20,519,871	$ 48,103,907

See accompanying notes to the basic financial statements.

City of Evansville, Wisconsin

Statement of Revenues, Expenses, and Changes in Net Position
Proprietary Funds
For the Year Ended December 31, 2025

	Enterprise Funds		
	Electric and Water	**Sewer**	**Total**
OPERATING REVENUES			
Charges for Services	$ 10,403,194	$ 1,618,712	$ 12,021,906
Other Operating Revenues	111,066	2,575	113,641
Total Operating Revenues	10,514,260	1,621,287	12,135,547
OPERATING EXPENSES			
Operation and Maintenance	8,343,936	751,368	9,095,304
Depreciation	976,748	576,120	1,552,868
Total Operating Expenses	9,320,684	1,327,488	10,648,172
Operating Income (Loss)	1,193,576	293,799	1,487,375
NON-OPERATING REVENUES (EXPENSES)			
Interest and Investment Revenue	108,806	119,492	228,298
Miscellaneous Non-Operating Revenue	155,372	-	155,372
Interest Expense	(151,870)	(238,706)	(390,576)
Net Amortization Revenue (Expense)	(9,954)	(22,826)	(32,780)
Total Non-Operating Revenue (Expenses)	102,354	(142,040)	(39,686)
Income (Loss) Before Contributions and Transfers	1,295,930	151,759	1,447,689
Capital Contributions	496,975	26,100	523,075
Transfers Out	(441,806)	-	(441,806)
Change in Net Position	1,351,099	177,859	1,528,958
Total Net Position - Beginning of year	16,521,776	10,984,710	27,506,486
Total Net Position - End of year	$ 17,872,875	$ 11,162,569	$ 29,035,444

See accompanying notes to the basic financial statements.

City of Evansville, Wisconsin

Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2025

	Enterprise Funds		
	Electric and Water	Sewer	Total
Cash Flows From Operating Activities:			
Receipts from customers	$ 10,322,904	$ 1,603,975	$ 11,926,879
Payments to suppliers	(6,448,601)	(530,216)	(6,978,817)
Payments to employees	(1,404,414)	(6,600)	(1,411,014)
Taxes paid	(441,806)	-	(441,806)
Net cash provided (used) by operating activities	2,028,083	1,067,159	3,095,242
Cash Flows From Capital and Related Financing Activities:			
Acquisition and construction of plant assets	(3,074,454)	(1,417,832)	(4,492,286)
Proceeds from long-term debt	-	610,000	610,000
Interfund for capital	1,175,535	-	1,175,535
Principal payments on long-term debt	(890,367)	(644,106)	(1,534,473)
Deferred charges	-	(22,826)	(22,826)
Interest and fiscal charges	(157,497)	(230,931)	(388,428)
Connection fees	-	26,100	26,100
Contributions for plant	546,334	-	546,334
Net cash provided (used) for capital and related financing activities	(2,400,449)	(1,679,595)	(4,080,044)
Cash Flows From Investing Activities:			
Interest on investments	108,806	119,492	228,298
Net cash provided (used) for investing activities	108,806	119,492	228,298
Net increase (decrease) in cash and equivalents	(263,560)	(492,944)	(756,504)
Cash and cash equivalents - beginning of year	1,430,178	4,145,598	5,575,776
Cash and cash equivalents - end of year	$ 1,166,618	$ 3,652,654	$ 4,819,272

See accompanying notes to the basic financial statements.

City of Evansville, Wisconsin

Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2025

	Enterprise Funds		
	Electric and Water	Sewer	Total
Reconciliation of operating income (loss) to net cash provided (used) by operating activities			
Operating income (loss)	$ 1,193,576	$ 293,799	$ 1,487,375
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:			
Non-Operating revenues	155,372	-	155,372
Tax equivalent	(441,806)	-	(441,806)
Depreciation	976,748	576,120	1,552,868
Joint meter allocation	28,785	(28,785)	-
Pension expense	21,944	5,429	27,373
OPEB expense	3,712	3,602	7,314
Changes in Assets and Liabilities:			
Receivables	(191,356)	(17,312)	(208,668)
Lease receivables	(31,832)	-	(31,832)
Due to/from other funds	(61,717)	61,717	-
Inventories	(106,281)	-	(106,281)
Prepaids	5,825	2,398	8,223
Accounts payable	486,422	173,944	660,366
Other Accrued liabilities	(11,309)	(3,753)	(15,062)
Net cash provided (used) by operating activities	$ 2,028,083	$ 1,067,159	$ 3,095,242
Reconciliation of cash and cash equivalents to balance sheet accounts			
Cash and investments	$ -	$ 1,165,704	$ 1,165,704
Restricted assets	1,166,618	2,486,950	3,653,568
Cash and cash equivalents- End of year	$ 1,166,618	$ 3,652,654	$ 4,819,272

See accompanying notes to the basic financial statements.

City of Evansville, Wisconsin

Statement of Fiduciary Net Position
Fiduciary Funds
December 31, 2025

	Tax Custodial Fund
ASSETS	
Cash and Cash Equivalents	$ 4,661,345
Receivables:	
Taxes Receivable	4,496,893
Total Assets	$ 9,158,238
LIABILITIES	
Due to Other Governments	$ 9,158,238
Total Liabilities	$ 9,158,238

See accompanying notes to the basic financial statements.

City of Evansville, Wisconsin

Statement of Changes in Fiduciary Net Position
Fiduciary Funds
For the Year Ended December 31, 2025

	Tax Custodial Fund
ADDITIONS	
Property tax collections for other governments	$ 9,719,207
Total additions	9,719,207
DEDUCTIONS	
Payments of taxes to other governments	9,719,207
Total deductions	9,719,207
Net increase (decrease) in fiduciary net position	-
Total Net Position - Beginning of year	-
Total Net Position - End of year	$ -

See accompanying notes to the basic financial statements

NOTE I – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the City of Evansville, Wisconsin (the "City") conform to U.S. generally accepted accounting principles as applicable to governmental units.

A. REPORTING ENTITY

This report includes all of the funds of the City of Evansville. The reporting entity for the City consists of (a) the primary government, (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the nature and significance of their relationship with the primary government are such that their exclusion would cause the reporting entity's financial statements to be misleading or incomplete. Component units are legally separate organizations for which the elected officials of the primary government are financially accountable. The primary government is financially accountable if it appoints a voting majority of the organization's governing body and (1) it is able to impose its will on that organization or (2) there is a potential for the organization to provide specific financial benefits to or burdens on the primary government. The primary government may be financially accountable if an organization is fiscally dependent on the primary government.

The Evansville Housing Authority

Management of the City has determined that the Evansville Housing Authority (the "Authority") is excluded as a component unit. The Authority is a legally separate organization and appointments to the board of the Authority are approved by the City Council; however, since the City cannot impose its will on the Authority and there is no material financial benefit or burden on the City, the Authority does not meet the criteria for inclusion in the reporting entity. The Authority issues separate financial statements. Financial statements of the Authority can be obtained by contacting the Authority.

B. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

"Government-wide" financial statements are basic financial statements required for all governmental units. The statement of net position and the statement of activities are the two required statements. Both statements are prepared on the full accrual basis. In accordance with accounting standards for governmental units, the city uses the modified accrual basis of accounting for certain funds. The modified accrual basis of accounting is the appropriate basis of accounting for governmental activity fund financial statements.

In addition, all funds in the fund financial statements are reported as business-type activities, governmental activities or fiduciary funds. The definitions for these types of activities are discussed in other portions of Note I.

Finally, all non-fiduciary funds are further classified as major or nonmajor funds. In reporting financial condition and results of operations for governmental units, accounting standards concentrates on major funds versus nonmajor funds.

B. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS (Continued)

Government-Wide Financial Statements

The statement of net position and statement of activities display information about the reporting government as a whole. They include all funds of the reporting entity except for fiduciary funds. The statements distinguish between governmental and business-type activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange revenues. Business-type activities are financed in whole or in part by fees charged to external parties for goods or services.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. The City does not allocate indirect expenses to functions in the statement of activities. Program revenues included 1) charges to customers or applicants who purchase, use or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not included among program revenues are reported instead as general revenues. Internally dedicated resources are reported as general revenues rather than as program revenues.

Fund Financial Statements

Fund financial statements of the reporting entity are organized into individual funds, each of which is considered to be a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts, which constitute its assets and deferred outflows of resources, liabilities and deferred inflows of resources, net position/fund equity, revenues, and expenditure/expenses.

Funds are organized as major funds or nonmajor funds within the governmental and proprietary statements. An emphasis is placed on major funds within the governmental and proprietary categories. A fund is considered major if it is the primary operating fund of the City or meets the following criteria:

a. Total assets and deferred outflows of resources, liabilities and deferred inflows and outflows, revenues, or expenditures/expenses of that individual governmental or enterprise fund are at least 10 percent of the corresponding total for all funds of that category or type and

b. Total assets and deferred outflows of resources, liabilities and deferred inflows and outflows, revenues or expenditures/expenses of the individual governmental fund or enterprise fund are at least 5 percent of the corresponding total for all governmental and enterprise funds combined.

c. In addition, any other governmental or proprietary fund that the City believes is particularly important to financial statement users may be reported as a major fund.

B. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS (Continued)

Fund Financial Statements (Continued)

The City reports the following major governmental funds:

Major Governmental

General Fund – accounts for the City's primary operating activities. It is used to account for all financial resources except those required to be accounted for in another fund.

Debt Service Fund – accounts for resources accumulated and payments made for principal and interest on long-term debt other than TID or enterprise debt.

Capital Projects Fund – accounts for proceeds of specific capital improvements that are legally restricted to expenditures for specific purposes.

Stormwater Fund – special revenue fund that accounts for the proceeds of stormwater fees that are legally restricted for expenditure.

Tax Increment Financing District #5 – accounts for proceeds from long-term borrowings and other resources to be used for capital improvement projects in the TIF boundaries.

The City reports the following enterprise funds:

Enterprise Funds

Electric and Water Utility – accounts for the operations of the electric and water system. (Major)
Sewer Utility – accounts for the operations of the sewer system. (Major)

The City reports the following nonmajor governmental funds:

Nonmajor Governmental Funds

Special Revenue Funds – used to account for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted to expenditures for specific purposes.

Emergency Medical Services Fund
Eager Free Public Library Fund
Cemetery Fund
Tourism Commission Fund
Revolving Housing Loan Fund
K9 Fund
American Rescue Plan Act Fund

B. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS (Continued)

Fund Financial Statements (Continued)

Capital Projects Funds – used to account for the proceeds of specific capital improvement projects that are legally restricted to expenditures for specific purposes.

Capital Projects Levy
TIF #6
TIF #7
TIF #8
TIF #9
TIF #10

Fiduciary funds consist of pension (and other employee benefit) trust funds, private-purpose trust funds, investment trust funds, and custodial funds. Fiduciary funds should be used only to report resources held for individuals, private organizations, or other governments. A fund is presented as a fiduciary fund when all of the following criteria are met: a) The government *controls* the assets that finance the activity, b) Assets are *not* generated from the *government's own-source revenues* or from government-mandated or voluntary nonexchange transactions, c) Assets are administered through a *qualifying trust or* the government does *not* have *administrative involvement* and the assets are *not* generated from the *government's delivery of goods or services* to the beneficiaries, *or* the assets are for the benefit of *entities that are not part of the government's reporting entity.*

The City reports the following fiduciary fund:

Custodial Funds - used to account for assets held by the City in a trustee capacity or as an agent for individuals, private organizations, and/or other governmental units. The City accounts for tax collections payable to overlying taxing jurisdictions in a custodial fund.

C. MEASUREMENT FOCUS, BASIS OF ACCOUNTING, AND FINANCIAL STATEMENT PRESENTATION

Measurement focus refers to what is being measured, basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurement made, regardless of the measurement focus applied.

Government-Wide Financial Statements

The government-wide statement of net position and statement of activities are reported using the economic resources measurement focus and the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used. Revenues, expenses, gains, losses, assets and deferred outflows of resources, and liabilities and deferred inflows of resources resulting from exchange and exchange-like transactions are recognized when the exchange takes place. Property taxes are recognized as revenues in the year for which they are levied. Taxes receivable for the following year are recorded as receivables and deferred inflows of resources. Grants and similar items are recognized as revenue when earned. Unbilled receivables are recorded as revenues when services are provided.

C. MEASUREMENT FOCUS, BASIS OF ACCOUNTING, AND FINANCIAL STATEMENT PRESENTATION (Continued)

Government-Wide Financial Statements (Continued)

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are charges between the City's water, electric, stormwater and sewer utilities and various other functions of the government. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Fund Financial Statements

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recorded when they are both measurable and available. "Measurable" means the amount of the transaction can be determined. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. For this purpose, the City considers revenues to be available if they are collected within sixty days of the end of the current fiscal period. Expenditures are recorded when the related fund liability is incurred, except for unmatured interest on long-term debt, claims, judgments, compensated absences, and pension expenditures, which are recorded as a fund liability when expected to be paid with expendable available financial resources.

Property taxes are recorded in the year levied as receivables and deferred inflows of resources. They are recognized as revenues in the succeeding year when services financed by the levy are being provided.

Intergovernmental aids and grants are recognized as revenues in the period the City is entitled to the resources and the amounts are available. Amounts owed to the City, which are not available, are recorded as receivables and deferred inflows of resources. Amounts received prior to the entitlement period are also recorded as deferred inflows of resources.

Special assessments are recognized as revenues when they become measurable and available as current assets. Annual installments due in future years are reflected as receivables and deferred inflows of resources. Delinquent special assessments being held for collection by the county are reported as receivables and nonspendable fund balance.

Revenues susceptible to accrual include property taxes, miscellaneous taxes, public charges for services, special assessments, and interest. Other general revenues such as fines and forfeitures, inspection fees, recreation fees, and miscellaneous revenues are recognized when received in cash or when measurable and available under the criteria described above.

The City reports deferred inflows of resources on its governmental funds balance sheet. Deferred inflows of resources arise from taxes levied in the current year, which are for subsequent year's operations. For governmental fund financial statements, deferred inflows of resources arise when a potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period. Deferred inflows of resources also arise when resources are received before the City has a legal claim to them, as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the City has a legal claim to the resources, the deferred inflow of resources is removed from the balance sheet and revenue is recognized.

C. MEASUREMENT FOCUS, BASIS OF ACCOUNTING, AND FINANCIAL STATEMENT PRESENTATION (Continued)

Fund Financial Statements (Continued)

Proprietary and fiduciary fund financial statements are reported using the economic resources measurement focus and accrual basis of accounting, as described previously in this note.

The proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary funds' principal ongoing operations. The principal operating revenues of the water, electric, and sewer utilities are charges to customers for sales and services. Operating expenses for proprietary funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

The preparation of financial statements in conformity with U.S. generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

D. ASSETS AND DEFERRED OUTFLOWS, LIABILITIES AND DEFERRED INFLOWS, AND NET POSITION OR EQUITY

1. Deposits and Investments

The City has pooled the cash resources of its funds in order to maximize investment opportunities. Each fund's portion of total cash and investments is reported as cash and cash equivalents/investments by the City's individual major funds, and in the aggregate for nonmajor and custodial funds.

For purposes of the statement of cash flows, the City considers all highly liquid investments with an initial maturity of three months or less when acquired to be cash equivalents.

Investments are stated at fair value, which is the amount at which an investment could be exchanged in a current transaction between willing parties. Fair values are based on quoted market prices. No investments are reported at amortized cost. Adjustments necessary to record investments at fair value are recorded in the operating statement as increases or decreases in investment income. Investment income on commingled investments of municipal accounting funds is allocated based on average balances.

See footnote III A for additional information.

D. ASSETS AND DEFERRED OUTFLOWS, LIABILITIES AND DEFERRED INFLOWS, AND NET POSITION OR EQUITY (Continued)

2. Receivables

Property taxes are levied in December on the assessed value as of the prior January 1. In addition to property taxes for the City, taxes are collected for and remitted to the state and county governments as well as the local school district and technical college district. Taxes for all state and local governmental units billed in the current year for the succeeding year are reflected as receivables and due to other taxing units on the accompanying custodial fund statement of net position.

Property tax calendar – 2025 tax roll:

Lien date and levy date	December 2025
Tax bills mailed	December 2025
Payment in full, or	January 31, 2026
First installment due	January 31, 2026
Second installment due	July 31, 2026

Accounts receivable have been shown net of an allowance for uncollectible accounts. Delinquent real estate taxes as of July 31 are paid in full by the county, which assumes the collection thereof. No provision for uncollectible utility accounts receivable has been made for the water, electric and sewer utilities because they have the right by law to place delinquent bills on the tax roll.

A provision for uncollectible ambulance accounts receivable of $40,300 has been made.

During the course of operations, transactions occur between individual funds that may result in amounts owed between funds. Short-term interfund loans are reported as “due to and from other funds”. Long-term interfund loans (noncurrent portion) are reported as “advances from and to other funds”. Interfund receivables and payables between funds within governmental activities are eliminated in the statement of net position. Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as “internal balances”.

3. Inventories and Prepaid Items

Governmental fund inventory items are charged to expenditure accounts when purchased. Year-end inventory was not significant. Proprietary fund inventories are generally used for construction and for operation and maintenance work. They are not for resale. They are valued at cost based on weighted average, and charged to construction, operation and maintenance expense when used.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

D. ASSETS AND DEFERRED OUTFLOWS, LIABILITIES AND DEFERRED INFLOWS, AND NET POSITION OR EQUITY (Continued)

4. Restricted Assets

Mandatory segregations of assets are presented as restricted assets. Such segregations are required by bond agreements and other external parties. Current liabilities payable from these restricted assets are so classified. The excess of restricted assets over current liabilities payable from restricted assets will be used first for retirement of related long-term debt. The remainder, if generated from earnings, is shown as restricted net position. The City had the following restricted cash accounts:

Purpose	Capital Projects	Stormwater	Electric & Water	Sewer
Debt reserve/redemption	$ 91,427	$ 118,872	$ 1,166,618	$ 1,236,344
Replacement fund	-	-	-	1,250,606
	$ 91,427	$ 118,872	$ 1,166,618	$ 2,486,950

5. Capital Assets

Government-Wide Statements

In the government-wide financial statements, fixed assets are accounted for as capital assets. Capital assets are defined by the government as assets with an initial cost of more than $5,000 for general capital assets and $5,000 for infrastructure assets, and an estimated useful life in excess of 1 year for general capital assets and infrastructure assets. All capital assets are valued at historical cost or estimated historical cost if actual amounts are unavailable. Donated fixed assets are recorded at their estimated fair value at the date of donation.

Prior to January 2004, infrastructure assets of governmental funds were not capitalized. After January 1, 2004, governmental units are required to account for all capital assets, including infrastructure, in the government-wide statements prospectively from the date of implementation. Retroactive reporting of all major general infrastructure assets is not required. The City has not retroactively reported all infrastructure acquired by its governmental fund types. The infrastructure reported only includes additions since January 1, 2004.

D. ASSETS AND DEFERRED OUTFLOWS, LIABILITIES AND DEFERRED INFLOWS, AND NET POSITION OR EQUITY (Continued)

5. Capital Assets (Continued)

Additions to and replacements of capital assets of business-type activities are recorded at original cost, which includes material, labor, overhead, and an allowance for the cost of funds used during construction when significant. The cost of renewals and betterments relating to retirement units are added to plant accounts. The cost of property replaced, retired or otherwise disposed of, is deducted from plant accounts and, generally, together with removal costs less salvage, is charged to accumulated depreciation.

Depreciation of all exhaustible fixed assets is recorded as an allocated expense in the statement of activities, with accumulated depreciation reflected in the statement of net position. Depreciation is provided over the assets' estimated useful lives using the straight-line method of depreciation. The range of estimated useful lives by type of asset is as follows:

Buildings	20-50 Years
Improvements	10-50 Years
Machinery and Equipment	3-50 Years
Infrastructure	25-50 Years
Water Utility	6.67-150 Years
Electric Utility	6.67-40 Years
Sewer Utility	5-100 Years

Fund Financial Statements

In the fund financial statements, fixed assets used in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition. Fixed assets used in proprietary fund operations are accounted for the same way as in the government-wide statements.

D. ASSETS AND DEFERRED OUTFLOWS, LIABILITIES AND DEFERRED INFLOWS, AND NET POSITION OR EQUITY (Continued)

6. Compensated Absences

Under terms of employment, City employees are granted sick leave and vacations in varying amounts. Benefits considered more likely than not to be used or settled at termination are recognized in the financial statements.

Amounts of accumulated vacation leave that are not expected to be liquidated with expendable available financial resources are reported as liabilities in the Statement of Net Position. A liability is also recorded for accumulating rights to receive sick pay benefits for the portion more likely than not to be used by employees. Additionally, a liability is recognized for that portion of accumulating sick leave benefits that it is estimated will more likely than not be paid upon termination. The City accrues salary-related payments associated with payments of compensated absences. The City applies a Last-In, First-Out ("LIFO") flows assumption when estimating its compensated absences liability. Under this assumption, employees are considered to use current-year leave before leave earned in prior years.

The balance in compensated absences is as follows:

	Governmental	Business-type
Compensated time-off liability	$ 5,776	$ 2,981
Year-end excess sick hours liability	17,716	2,065
Accumulated sick leave	564,130	121,627
Vacation and holiday liability	56,808	9,777
	$ 644,430	$ 136,450

City employees earn sick leave at various rates depending on the union or nonunion contracts. Employees can accumulate sick leave as follows:

Police	1,080 hours
DPW, Water & Light, Clerical	720 hours
Library	720 hours

One-half the accumulation in excess of 1,080 or 720 hours may be payable in cash at the end of each year or paid for health insurance in retirement at the option of the employee. Sick leave is payable upon termination at their current pay rate times one-half the accumulated sick days up to a maximum number of hours listed above.

7. Long-Term Debt

All long-term obligations to be repaid from governmental and business-type resources are reported as liabilities in the government-wide statements. The long-term obligations consist primarily of notes and bond payable, and accrued compensated absences.

Long-term obligations for governmental funds are not reported as liabilities in the fund financial statements. The face value of debts (plus any premiums) are reported as other financing sources and payments of principal and interest are reported as expenditures. The accounting in proprietary funds is the same as it is in the government-wide statements.

D. ASSETS AND DEFERRED OUTFLOWS, LIABILITIES AND DEFERRED INFLOWS, AND NET POSITION OR EQUITY (Continued)

8. Claims and Judgments

Claims and judgments are recorded as liabilities if all the conditions of Governmental Accounting Standards Board ("GASB") pronouncements are met. Claims and judgments that would normally be liquidated with expendable available financial resources are recorded during the year as expenditures in the governmental funds. If they are not to be liquidated with expendable available financial resources, no liability is recognized in the governmental fund statements. The related expenditure is recognized when the liability is liquidated. Claims and judgments are recorded in the government-wide statements and proprietary funds as expenses when the related liabilities are incurred. There were no significant claims or judgments at year-end.

9. Deferred Outflows and Inflows of Resources

Deferred outflow of resources represents a consumption of net position that applies to a future period and so will not be recognized as an outflow of resources (expense/expenditure) until then.

Deferred inflow of resources represents an acquisition of net position that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time.

10. Equity Classifications

Government-Wide Statements

Equity is classified as net position and displayed in three components:

a. Net investment in capital assets – Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

b. Restricted net position – Consists of net position with constraints placed on their use either by 1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments or, 2) law through constitutional provisions or enabling legislation.

c. Unrestricted net position – All other net position that do not meet the definition of "restricted" or "net investment in capital assets".

When both restricted and unrestricted resources are available for use, it is the City's policy to use restricted resources first, then unrestricted resources as they are needed.

D. ASSETS AND DEFERRED OUTFLOWS, LIABILITIES AND DEFERRED INFLOWS, AND NET POSITION OR EQUITY (Continued)

10. Equity Classifications (Continued)

Fund Financial Statements

Governmental fund equity is classified as fund balance. In the fund financial statements, governmental fund balance is presented in five possible categories:

Nonspendable – resources which cannot be spent because they are either a) not in spendable form or; b) legally or contractually required to be maintained intact.

Restricted – resources with constraints placed on the use of resources are either a) externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or b) imposed by law through constitutional provisions or enabling legislation.

Committed – resources which are subject to limitation the government imposes upon itself at its highest level of decision making, and that remain binding unless removed in the same manner.

Assigned – resources neither restricted nor committed for which a government has a stated intended use as established by the City Council or a body or official to which the City Council has delegated the authority to assign amounts for specific purposes.

Unassigned – resources which cannot be properly classified in one of the other four categories. The General Fund is the only fund that reports a positive unassigned fund balance amount. Unassigned balances also include negative balances in the governmental funds reporting resources restricted for specific programs.

When restricted and other fund balance resources are available for use, it is the City's policy to use restricted resources first, followed by committed, assigned and unassigned amounts respectively.

11. Pensions

The fiduciary net position of the Wisconsin Retirement System ("WRS") has been determined using the flow of economic resources measurement focus and accrual basis of accounting. This includes for purposes of measuring the following:

- Net Pension Liability (Asset),
- Deferred Outflow of Resources and Deferred Inflows of Resources Related to Pensions,
- Pension Expense (Revenue).

Information about the fiduciary net position of the WRS and additions to/deductions from WRS' fiduciary net position have been determined on the same basis as they are reported by the WRS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

D. ASSETS AND DEFERRED OUTFLOWS, LIABILITIES AND DEFERRED INFLOWS, AND NET POSITION OR EQUITY (Continued)

12. Other Postemployment Benefits

The fiduciary net position of the Local Retiree Life Insurance Fund ("LRLIF") and Health Plan has been determined using the flow of economic resources measurement focus and the accrual basis of accounting. This includes for purposes of measuring the following:

- Net OPEB Liability (Asset),
- Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEBs, and
- OPEB Expense (Revenue).

Information about the fiduciary net position of the LRLIF and Health Plan and additions to/deductions from LRLIF's and Health Plan fiduciary net position have been determined on the same basis as they are reported by the LRLIF and Health Plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

E. UTILITY RATES AND USER CHARGES

The City of Evansville Sewer and Stormwater Utilities user charges are regulated and established by the City Council. The City of Evansville Electric and Water Utilities operate under service rules, which are established by the Public Service Commission of Wisconsin. Rates charged are regulated by the Public Service Commission. Billings are made to customers on a monthly basis for water, electric, stormwater and sewer service.

F. INCOME TAXES

The City of Evansville Utilities are municipal utilities. Municipal utilities are exempt from income taxes and therefore no income tax liability is recorded.

G. CHANGES IN ACCOUNTING PRINCIPLES

Effective January 1, 2025, the City adopted GASB Statement No. 102, Certain Risk Disclosures. GASB 102 was issued to provide users of government financial statements with essential information about risks related to a government's vulnerabilities due to certain concentrations or constraints. The City does not have any certain risks requiring disclosure in the financial statements.

NOTE II – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A. LIMITATIONS ON THE CITY TAX LEVY

As part of Wisconsin's Act 25 (2005), legislation was passed that limits the City's future tax levies. In 2008 this legislation was amended and extended. Generally, the City is limited to its prior tax levy dollar amount (excluding TIF districts), increased by the percentage change in the City's equalized value due to new construction. Changes in debt service from one year to the next are generally exempt from this limit.

B. TAX INCREMENTAL FINANCING DISTRICTS

The City has six Tax Incremental Districts ("TID"). The transactions of the Districts are shown in the Capital Projects Funds. TIDs are authorized by Section 66.1105 of the Wisconsin Statutes. It is a method by which the City can recover its project costs in designated districts of the City. Those costs are recovered through tax increments, which are placed on the tax rolls.

NOTE III – DETAILED NOTES ON ALL FUNDS

A. CASH AND CASH EQUIVALENTS/INVESTMENTS

As previously discussed, cash for City funds is pooled for investment purposes. At December 31, 2025, the cash and investments consist of the following:

Petty cash/cash on hand	$ 1,827
Deposits with financial institutions	24,131,936
Wisconsin Local Government Investment Pool	193,480
RESCO stock certificates	196,039
Mutual funds	173,882
Certificates of deposit	61,040
	$ 24,758,204

Cash and investments as of December 31, 2025 are classified in the accompanying financial statements as follows:

Statement of Net Position:	
Cash and investments	$ 16,232,992
Restricted cash and investments	3,863,867
Fiduciary Funds:	
Cash and investments	4,661,345
	$ 24,758,204

A. CASH AND CASH EQUIVALENTS/INVESTMENTS (Continued)

Investments Authorized by Wisconsin Statutes

Investment of City funds are restricted by State statutes. Available investments are limited to:

(1) Deposits in any credit union, bank, savings bank, trust company or savings and loan association which is authorized to transact business in this State;
(2) Bonds or securities issued or guaranteed as to principal and interest by the federal government, or by a commission, board or other instrumentality of the federal government;
(3) Bonds or securities of any county, drainage district, technical college district, village, city, town, or school district of this State;
(4) Any security which matures or which may be tendered for purchase at the option of the holder within not more than seven years of the date on which it is acquired, if that security has a rating which is the highest or second highest rating category assigned by Standard & Poor's Corporation, Moody's investor service or other similar nationally recognized rating agency or if that security is senior to, or on a parity with, a security of the same issuer which has such a rating;
(5) Bonds or securities issued under the authority of the municipality;
(6) The local government pooled-investment fund as established under Section 25.50 of the Wisconsin Statutes.
(7) Agreements in which a public depository agrees to repay funds advanced to it by the City plus interest, if the agreement is secured by bonds or securities issued or guaranteed as to principal and interest by the federal government.
(8) Securities of an open-end management investment company or investment trust, subject to various conditions and investment options.
(9) Repurchase agreements with public depositories, with certain conditions.
(10) Bonds issued by the University of Wisconsin Hospital and Clinics Authority or the Wisconsin Aerospace Authority.

Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater sensitivity its fair value has to changes in market interest rates. The City’s policy is that the City will not directly invest in securities maturing more than five years from purchase unless matched to a specific cash flow. As of December 31, 2025, the City has $193,480 invested in the Local Government Investment Pool (“LGIP”) which has an average maturity of 13 days.

A. CASH AND CASH EQUIVALENTS/INVESTMENTS (Continued)

Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. State law limits investments in commercial paper, corporate bonds and mutual bond funds to the top two ratings issued by nationally recognized statistical rating organizations. The City has no investment policy that would further limit its investments choices. As of December 31, 2025, the City's investment in the Wisconsin Local Government Investment Pool was not rated. Additionally, the U.S. Treasury investment funds have an AAA rating from Moody's Investor Services.

The Wisconsin LGIP is part of the State Investment Fund ("SIF"), and is managed by the State of Wisconsin Investment Board ("SWIB"). The SIF is not registered with the Securities and Exchange Commission, but operates under the statutory authority of Wisconsin Chapter 25. The SIF reports the fair value of its underlying assets annually. All investments are valued at amortized cost by the SIF for purposes of calculating earnings to each participant. Specifically, the SIF distributes income to pool participants monthly, based on their average daily share balance. Distributions include interest income based on stated rates (both paid and accrued), amortization of discounts and premiums on a straight-line basis, realized investment gains and losses calculated on an amortized cost basis, and investment expenses. This method does not distribute to participants any unrealized gains or losses generated by the pool's investments. Detailed information about the SIF is available in separately issued financial statements available at https://doa.wi.gov/Pages/StateFinances/LGIP.aspx. Participants in the LGIP have the right to withdraw their funds in total on one day's notice. At December 31, 2025, the fair value of the City's share of the LGIP's assets was substantially equal to the amount reported above. Information on derivatives was not available to the City.

SWIB may invest in obligations of the U.S. Treasury and its agencies, Commercial Paper, Bank Time Deposits/Certificates of Deposit, Bankers' Acceptances, Asset Backed Securities and Repurchase Agreements secured by the U.S. Government or its agencies and other instruments authorized under State Investment Fund investment guidelines.

Investment allocation in the LGIP as of December 31, 2025 was: 97% in U.S. Government Securities and 3% in Certificates of Deposit, Commercial Paper and Time Deposits. The Wisconsin State Treasurer updates the investment allocations on a monthly basis.

Custodial Credit Risk

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, the City would not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial risk for investments is the risk that, in the event of failure of the counterparty (e.g. broker-dealer) to a transaction, the City would not be able to recover the value of its investment of collateral securities that are in the possession of another party. The City's investment policy requires collateralization on all demand deposits as well as certificates of deposit and repurchase agreements.

A. CASH AND CASH EQUIVALENTS/INVESTMENTS (Continued)

Custodial Credit Risk (continued)

Deposits in each local and area bank are insured by the Federal Deposit Insurance Corporation ("FDIC") in the amount of $250,000 for demand deposit accounts and $250,000 for time and savings deposit accounts. Bank accounts and the local government investment pool are also insured by the State Deposit Guarantee Fund in the amount of $1,000,000. However, due to the relatively small size of the Guarantee Fund in relationship to the total deposits covered and other legal implications, recovery of material principal losses may be significant to individual organizations.

As of December 31, 2025, the City's deposits with financial institutions in excess of federal depository insurance limits were exposed to custodial credit risk as follows:

Uninsured and collateralized by letter of credit	$ 19,500,000
Uninsured and uncollateralized	-
Total	$ 19,500,000

Fair Value Measurement

Financial assets required to be measured on a recurring basis are classified under a three-tier hierarchy for fair value investments. Fair value is the amount that would be received to sell an asset, or paid to settle a liability, in an orderly transaction between market participants at the measurements date.

The City uses the following hierarchical disclosure framework:

Level 1 – Measurement based upon quoted prices for identical assets in an active market as of the reporting date.

Level 2 – Measurement based upon marketplace inputs other than Level 1 that are observable, either directly or indirectly, such as quoted prices in active markets for similar assets or liabilities, quoted prices for identical or similar assets or liabilities in inactive markets, or other inputs that are observable or can be corroborated by observable market data for substantially the full term of the assets or liabilities.

Level 3 – Measurement based on the City's assumptions about a hypothetical marketplace because observable market inputs are not available as of the reporting date.

The City uses appropriate valuation techniques based on the available inputs to measure the fair values of its assets and liabilities. When available, the City measures fair value using Level 1 inputs because they generally provide the most reliable evidence of fair value. Level 3 inputs have the lowest priority.

	Assets at Fair Value as of December 31, 2025			
	Fair Value	Level 1	Level 2	Level 3
Mutual Funds	$ 173,882	$ 173,882	$ -	$ -
Certificates of Deposit	61,040	61,040	-	-
	$ 234,922	$ 234,922	$ -	$ -

B. CAPITAL ASSETS

Capital asset activity in the governmental activities for the year ended December 31, 2025 was as follows:

	Balance 01/01/25	Additions	Retirements	Balance 12/31/25
Governmental Activities				
Non-Depreciable Capital Assets:				
Land	$ 798,411	$ 309,170	$ -	$ 1,107,581
Infrastructure CWIP	799,878	1,770,154	(20,000)	2,550,032
Building CWIP	-	129,418	-	129,418
Equipment CWIP	-	66,072	-	66,072
Total Non-Depreciable Capital Assets	1,598,289	2,274,814	(20,000)	3,853,103
Capital Assets being Depreciated				
Land Improvements	7,745,404	154,489	-	7,899,893
Buildings and Structures	17,017,350	327,732	-	17,345,082
Equipment	5,101,977	258,088	(411,016)	4,949,049
Infrastructure	9,715,108	28,150	-	9,743,258
Total Capital Assets being Depreciated	39,579,839	768,459	(411,016)	39,937,282
Total Capital Assets	41,178,128	3,043,273	(431,016)	43,790,385
Less Accumulated Depreciation	(12,967,432)	(1,947,865)	364,499	(14,550,798)
Capital Assets Net of Depreciation	$ 28,210,696	$ 1,095,408	$ (66,517)	$ 29,239,587

Depreciation expense was charged to functions as follows:

Governmental Activities	
General Government	$ 66,630
Public Safety	141,378
Public Works	552,446
Health and Human Services	6,676
Stormwater	161,658
Culture, Recreation and Education	1,019,077
Total Governmental Activities Depreciation Expense	$ 1,947,865

B. CAPITAL ASSETS (Continued)

Capital asset activity in the business-type activities for the year ended December 31, 2025 was as follows:

Electric and Water	Balance 01/01/25	Additions	Retirements	Balance 12/31/25
Non-Depreciable Capital Assets:				
Land	$ 76,448	$ -	$ -	$ 76,448
Construction in progress	1,260,980	1,658,766	(26,203)	2,893,543
Total Non-Depreciable Capital Assets	1,337,428	1,658,766	(26,203)	2,969,991
Capital Assets being Depreciated				
Buildings and structures	1,181,348	-	-	1,181,348
Equipment	2,330,407	31,140	-	2,361,547
Infrastructure	33,237,093	1,272,750	(255,099)	34,254,744
Total Capital Assets being Depreciated	36,748,848	1,303,890	(255,099)	37,797,639
Total Capital Assets	38,086,276	2,962,656	(281,302)	40,767,630
Less Accumulated Depreciation	(17,729,906)	(867,532)	255,099	(18,342,339)
Capital Assets Net of Depreciation	$ 20,356,370	$ 2,095,124	$ (26,203)	$ 22,425,291

Sewer	Balance 01/01/25	Additions	Retirements	Balance 12/31/25
Non-Depreciable Capital Assets:				
Land	$ 94,914	$ -	$ -	$ 94,914
Construction in progress	587,602	1,417,831	-	2,005,433
Total Non-Depreciable Capital Assets	682,516	1,417,831	2,100,347	2,100,347
Capital Assets being Depreciated				
Buildings and structures	8,030,949	-	-	8,030,949
Equipment	5,751,908	-	-	5,751,908
Infrastructure	9,554,622	-	-	9,554,622
Total Capital Assets being Depreciated	23,337,479	-	-	23,337,479
Total Capital Assets	24,019,995	1,417,831	2,100,347	25,437,826
Less Accumulated Depreciation	(8,452,753)	(547,334)	-	(9,000,087)
Capital Assets Net of Depreciation	$ 15,567,242	$ 870,497	$ 2,100,347	$ 16,437,739

B. CAPITAL ASSETS (Continued)

	Balance 01/01/25	Additions	Retirements	Balance 12/31/25
Business-Type Activities				
Non-Depreciable Capital Assets:				
Land	$ 171,362	$ -	$ -	$ 171,362
Construction in progress	1,848,582	3,076,597	(26,203)	4,898,976
Total Non-Depreciable Capital Assets	2,019,944	3,076,597	(26,203)	5,070,338
Capital Assets being Depreciated				
Buildings and structures	9,212,297	-	-	9,212,297
Equipment	8,082,315	31,140	-	8,113,455
Infrastructure	42,791,715	1,272,750	(255,099)	43,809,366
Total Capital Assets being Depreciated	60,086,327	1,303,890	(255,099)	61,135,118
Total Capital Assets	62,106,271	4,380,487	(281,302)	66,205,456
Less Accumulated Depreciation	(26,182,659)	(1,414,866)	255,099	(27,342,426)
Capital Assets Net of Depreciation	$ 35,923,612	$ 2,965,621	$ (26,203)	$ 38,863,030

Depreciation expense was charged to functions as follows:

Business-Type Activities	
Water	$ 292,206
Electric	547,041
Sewer	547,334
Total Business-Type Activities Depreciation Expense	$ 1,386,581

C. INTERFUND RECEIVABLES/PAYABLES, ADVANCES AND TRANSFERS

The following is a schedule of interfund receivables and payables including any overdrafts on pooled cash and investment accounts:

Interfund Receivables and Payables

Receivable Fund	Payable Fund	Amount	Purpose
Sewer	Electric and Water	$ 119,211	Operations
Sewer	TIF 9	41,216	Cash Flow
General	Electric and water	1,175,535	Temporary Cash Flow
Subtotal fund financial statements		$ 1,335,962	

The principal purpose of these interfunds is due to pooled cash between the governmental funds. In addition, the general fund collects delinquent utility charges that the utilities have placed on the current tax roll. All remaining balances resulted from the time lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system, and (3) payment between funds are made.

C. INTERFUND RECEIVABLES/PAYABLES AND TRANSFERS (Continued)

The City has the following interfund advances outstanding:

	Advances		
Receivable Fund	**Payable Fund**	**Amount**	**Purpose**
General	TIF 5	$ 8,374	Capital
Electric and water	TIF 5	943,799	Capital
Sewer	TIF 5	92,413	Capital
Subtotal fund financial statements		$ 1,052,960	
Total interfund receivables		$ 1,335,962	
Total interfund advances		1,052,960	
less interfund eliminations		(127,585)	
Internal balances		$ 2,261,337	

None of the TIF advances are set up for repayment. The City passed a resolution stating interest rates on TIF advances will be 0%. The advances to the TIF district are anticipated to be repaid from future tax increments.

For the statement of net position, interfund balances which are owed within the governmental activities or business-type activities are netted and eliminated. The following is a schedule of interfund transfers:

Transferred to	Transferred from	Amount	Purpose
General	Electric and Water	$ 441,806	Tax equivalent
Debt service	TIF 5	148,863	Debt payments
Debt service	TIF 6	73,847	Debt payments
Debt service	TIF 7	68,250	Debt payments
Debt service	TIF 8	52,913	Debt payments
Subtotal fund statements		785,679	
less City transfers for utility capital			
less inter-fund eliminations		(343,873)	
Total per government-wide statements		$ 441,806	

Generally, transfers are used to (1) move revenues from the fund that collects them to the fund that the budget requires to expend them, (2) move receipts restricted to debt service from the funds collecting the receipts to the debt service fund, and (3) use unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

D. LONG-TERM OBLIGATIONS

Long-term obligations activity for the year ended December 31, 2025 was as follows:

	Balance 1/1/25	Issued	Retired	Balance 12/31/25
Governmental Activities				
Direct Borrowings and Direct Placements	$ 237,187	$ -	$ (76,359)	$ 160,828
Other Notes and Bonds	24,797,000	2,595,000	(1,465,500)	25,926,500
Total Notes and Bonds	25,034,187	2,595,000	(1,541,859)	26,087,328
Bond Premium	120,460	140,952	(6,023)	255,389
Compensated Absences	611,629	32,801	-	644,430
Total Governmental Long-Term Debt	$ 25,766,276	$ 2,768,753	$ (1,547,882)	$ 26,987,147

	Balance 1/1/25	Issued	Retired	Balance 12/31/25
Business-Type Activities				
Direct Borrowings and Direct Placements	$ 3,932,781	$ -	$ (493,974)	$ 3,438,807
Other Notes and Bonds	11,150,000	610,000	(1,040,500)	10,719,500
Total Notes and Bonds	15,082,781	610,000	(1,534,474)	14,158,307
Bond Premium	102,481	35,735	(5,405)	132,811
Compensated Absences	133,650	2,800	-	136,450
Total Business-Type Long-Term Debt	$ 15,318,912	$ 648,535	$ (1,539,879)	$ 14,427,568

The change in compensated absences liability is presented as a net change.

General Obligation Debt

All general obligation notes and bonds payable are backed by the full faith and credit of the City. Notes and bonds in the governmental funds will be retired by future property tax levies or tax increments accumulated by the debt service fund. Business-type activities debt is payable by revenues from user fees of those funds or, if the revenues are not sufficient, by future tax levies.

In accordance with Wisconsin Statutes, total general obligation indebtedness of the City may not exceed five percent of the equalized value of taxable property within the city's jurisdiction. The debt limit as of December 31, 2025 was $38,780,495. Total general obligation debt outstanding at year-end was $26,545,000.

D. LONG-TERM OBLIGATIONS (Continued)

The following is a list of long-term obligations at December 31, 2025:

	Date of Issue	Final Maturity	Interest Rates	Original Indebtedness	Balance 12/31/25	Amounts Due within One Year
Governmental Activities						
Direct Borrowings and Direct Placements						
2017 State Trust Fund Loan	9/19/2017	3/15/2027	3.50%	$ 717,920	$ 160,828	$ 79,031
Total Direct Borrowings and Direct Placements					$ 160,828	$ 79,031
Other Notes and Bonds						
General Obligation Debt						
2018 General Obligation Notes	5/30/2018	4/1/2028	2.65%-2.85%	$ 4,180,000	$ 1,380,000	$ 445,000
2019 General Obligation Notes	6/1/2019	4/1/2029	3.00%	$ 790,000	230,000	100,000
2021 General Obligation Notes	9/2/2021	4/1/2031	1.00%-1.25%	$ 2,420,000	1,835,000	200,000
2022 General Obligation Notes	9/1/2022	4/1/2041	3.00-4.00%	$ 1,305,000	615,000	85,000
2024 General Obligation Notes	8/8/2024	4/1/2044	4.00%-5.00%	$ 3,030,000	2,740,000	90,000
2025 General Obligation Notes	12/4/2025	4/1/2035	4.00%	$ 2,595,000	2,595,000	275,000
Total General Obligation Notes					9,395,000	1,195,000
2012 Taxable General Obligation Bond	5/24/2012	10/1/2027	3.90%	$ 460,000	70,000	35,000
2017 General Obligation Refunding Bonds	8/30/2017	4/1/2027	2.00%	$ 1,855,000	435,000	205,000
2021 General Obligation Bonds	9/2/2021	4/1/2041	0.70%-2.00%	$ 790,000	625,000	35,000
2023 General Obligation Bonds	11/9/2023	4/1/2043	4.25%-5.00%	$ 15,205,000	15,205,000	160,000
Total General Obligation Bonds					16,335,000	435,000
Total General Obligation Debt					25,730,000	1,630,000
Stormwater Revenue Bonds	5/30/2018	5/1/2028	3.875%	$ 655,000	196,500	65,500
Total Other Notes and Bonds					$ 25,926,500	$ 1,695,500
Total Governmental Long-Term Debt					$ 26,087,328	$ 1,774,531

The purpose of governmental activities long-term debt is to finance various capital improvements and Tax Incremental District planned projects. Debt service requirements to maturity are as follows:

	Governmental Activities					
	Bonds and Notes from direct borrowings and placements		Bonds and Notes		Total	
Years	Principal	Interest	Principal	Interest	Principal	Interest
2026	$ 79,031	$ 5,629	$ 1,695,500	$ 1,015,051	$ 1,774,531	$ 1,020,680
2027	81,797	2,863	1,675,500	894,900	1,757,297	897,763
2028	-	-	1,370,500	858,583	1,370,500	858,583
2029	-	-	1,410,000	820,113	1,410,000	820,113
2030	-	-	1,490,000	777,333	1,490,000	777,333
2031-2035	-	-	7,305,000	3,083,768	7,305,000	3,083,768
2036-2040	-	-	6,535,000	1,715,493	6,535,000	1,715,493
2041-2044	-	-	4,445,000	319,463	4,445,000	319,463
	$ 160,828	$ 8,492	$ 25,926,500	$ 9,484,704	$ 26,087,328	$ 9,493,196

D. LONG-TERM OBLIGATIONS (Continued)

Business-Type Activities	Date of Issue	Final Maturity	Interest Rates	Original Indebtedness	Balance 12/31/25	Amounts Due within One Year
Electric and Water						
Mortgage Revenue Bonds						
2016 Revenue Bonds	7/21/2016	5/1/2036	2.00%-3.15%	$ 3,240,000	$ 1,395,000	360,000
2019 Revenue Bonds	6/6/2019	5/1/2029	3.00%	$ 1,575,000	840,000	290,000
2021 Revenue Bonds	9/2/2021	5/1/2041	1.00%-2.50%	$ 2,050,000	1,840,000	105,000
2022 Revenue Bonds	8/31/2022	5/1/1942	3.00%-4.00%	$ 1,630,000	1,330,000	50,000
Total Electric and Water Mortgage Revenue Bonds					5,405,000	805,000
Total Electric and Water Other Bonds and Notes					5,405,000	805,000
Sewer Utility						
General Obligation Debt						
2019 General Obligation Notes	6/1/2019	4/1/2029	3.00%	$ 480,000	205,000	50,000
2019 General Obligation Notes	12/4/2025	4/1/2035	4.00%	$ 610,000	610,000	-
Total Sewer General Obligation Debt					815,000	50,000
Mortgage Revenue Bonds						
2016 Revenue Bonds	7/29/2016	5/1/2026	1.97%	$ 185,000	18,500	18,500
2018 Revenue Bonds	5/30/2018	5/1/2028	3.875%	$ 270,000	81,000	27,000
2021 Revenue Bonds	9/2/2021	5/1/2041	2.00%-3.00%	$ 1,235,000	1,120,000	45,000
2022 Revenue Bonds	8/31/2022	5/1/2042	3.625%-4.00%	$ 1,570,000	1,480,000	20,000
2024 Revenue Bonds	8/8/2024	5/1/2044	4.00%-5.00%	$ 1,800,000	1,800,000	130,000
Total Sewer Mortgage Revenue Bonds					4,499,500	240,500
Total Sewer Other Bonds and Notes					5,314,500	290,500
Total Business-Type Other Notes and Bonds					$ 10,719,500	$ 1,095,500
Direct Borrowings and Direct Placements						
2009 Clean Water Fund Debt	11/25/2009	5/1/2029	2.668%	$ 3,248,127	$ 826,421	$ 198,518
2018 Clean Water Fund Debt	6/27/2018	5/1/2038	1.87%	$ 3,994,925	2,612,386	179,380
Total Direct Borrowings and Direct Placements					$ 3,438,807	$ 377,898
Total Business-Type Activities Long-Term Debt					$ 14,158,307	$ 1,473,398

D. LONG-TERM OBLIGATIONS (Continued)

The purpose of business type activities long-term debt is to finance capital improvements.

Debt service requirements to maturity are as follows:

	Business-Type Activities					
	Bonds and Notes from direct borrowings and placements		Bonds and Notes		Total	
Years	Principal	Interest	Principal	Interest	Principal	Interest
2026	$ 377,898	$ 66,576	$ 1,095,500	$ 318,402	$ 1,473,398	$ 384,978
2027	386,549	57,823	1,022,000	305,331	1,408,549	363,154
2028	395,404	48,863	652,000	266,545	1,047,404	315,408
2029	404,467	39,693	650,000	247,041	1,054,467	286,734
2030	193,178	33,246	600,000	228,616	793,178	261,862
2031-2035	1,021,448	110,156	3,045,000	890,811	4,066,448	1,000,967
2036-2040	659,864	18,664	2,565,000	483,189	3,224,864	501,853
2041-2044	-	-	1,085,000	77,613	1,085,000	77,613
	$ 3,438,808	$ 375,021	$ 10,714,500	$ 2,817,548	$ 14,153,308	$ 3,192,569

Other Debt Information

Estimated payments of accumulated employee benefits, leases and other commitments are not included in the above debt service requirements schedules.

There are a number of limitations and restrictions contained in the various bond indentures and loan agreements. The City believes it is in compliance with all significant limitations and restrictions, including federal arbitrage regulations.

General long-term obligations do not include water and sewer fund revenue bonds or bond anticipation notes issued in accordance with Wisconsin Statutes. The revenue bonds are secured by water and sewer revenue and are payable solely from water and sewer revenue of the water and sewer funds. The bonds do not constitute general indebtedness of the City.

Bond Covenant Disclosures

The following information is provided in compliance with the resolution creating the revenue bonds:

Insurance

The utilities are exposed to various risks of loss related to torts, theft of, damage to, or destruction of assets, errors and omissions, workers compensation, and health care of its employees. These risks are covered through the purchase of commercial insurance, with minimal deductibles. Settled claims have not exceeded coverage in any of the last three years. There were no significant reductions in coverage compared to the prior year. Expiration for the following policies is June 1, 2026.

D. LONG-TERM OBLIGATIONS (Continued)

The utilities are covered under the following insurance policies at December 31, 2025:

Type	Coverage
Buildings and Contents	$ 14,900,000
Contractors Equipment	1,185,038
Property in the Open	7,514,462
Water Supply	2,860,198
Water Treatment	6,358,281

Debt Coverage – Electric/Water, Sewer, and Stormwater-Under terms of the resolutions providing for the issue of revenue bonds, revenues less operating expenses excluding depreciation and capital (defined net earnings) must exceed 1.25 or 1.10 times the annual debt service of the bonds. The coverage requirement was met for electric and water, sewer, and stormwater is as follows:

	Electric and Water	**Sewer**	**Stormwater**
Maximum annual debt service	$ 939,717	$ 868,122	$ 71,845
Total debt service	939,717	868,122	71,845
Ratio	125%	110%	110%
Net Revenues required	$ 1,174,646	$ 954,934	$ 79,030
REVENUES			
Charges for Services	$ 10,403,194	$ 1,618,712	$ 536,775
Other Operating Revenues	111,066	2,575	1,622
Total Operating Revenues	10,514,260	1,621,287	538,397
OPERATING EXPENSES			
Operation and Maintenance	8,343,936	751,370	94,983
Total expenses for coverage ratio calculation	8,343,936	751,370	94,983
Net from operations for coverage ratio calculation	2,170,324	869,917	443,414
NON-OPERATING REVENUES (EXPENSES)			
Interest and Investment Revenue	108,806	119,492	11,915
Miscellaneous Non-Operating Revenue (Expense)	155,372	-	-
Capital Contributions and Impact Fees Received	496,975	26,100	43,537
Net Revenues per bond ordinance	$ 2,931,477	$ 1,015,509	$ 498,866
Net Revenues Above (Below) Required Amount	$ 1,756,831	$ 60,575	$ 419,836

D. LONG-TERM OBLIGATIONS (Continued)

Number of Customers

The Water and Electric, Sewer, and Stormwater utilities had the following number of customers and billed volumes for 2025:

Water	Customers	Sales (000 gals)
Residential	2,296	88,260
Commercial	190	12,983
Industrial	7	3,982
Public Authority	28	10,123
Multifamily	13	5,232
	2,534	120,580

Electric	Customers
Residential	3,549
Commercial/Industrial	614
Lighting Service	46
	4,209

Sewer	Customers	Sales (000 gals)
Residential	2,273	87,209
Commercial	197	17,093
Industrial	7	6,767
Public Authority	22	4,729
	2,499	115,798

Stormwater	Customers
Residential	2,183
Non-Residential	243
	2,426

E. DEFERRED INFLOWS OF RESOURCES

At the end of the 2025, the various components of deferred inflows of resources reported in the governmental and proprietary funds were as follows:

	Unavailable	Unearned	Total
Governmental Funds			
Property taxes receivable	$ -	$ 5,847,894	$ 5,847,894
Special assessments not yet due	209,197	-	209,197
Crime prevention fund	-	3,554	3,554
Ambulance billings	106,854	-	106,854
Total Deferred Inflows of Resources For Governmental Funds	$ 316,051	$ 5,851,448	$ 6,167,499
Less special assessments accrued for government wide statements			(316,051)
Plus WRS pension and OPEB inflows accrued for government-wide statements			870,340
Total Deferred Inflows of Resources for Government Wide Statements			$ 6,721,788

	Unavailable	Unearned	Total
Proprietary Funds			
Construction advances	$ 485,413	$ -	$ 485,413
Energy efficient	29,034	-	29,034
ATC advance	26,942	-	26,942
WRS pension inflows	310,276	-	310,276
OPEB inflows	34,027	-	34,027
Deferred leases	761,255	-	761,255
Other deferred inflows	6,942	-	6,942
Total Deferred Inflows of Resources for Proprietary Funds	$ 1,653,889	$ -	$ 1,653,889

F. GOVERNMENTAL ACTIVITIES NET POSITION/FUND BALANCES

Net position reported on the government-wide statement of net position at December 31, 2025 includes the following:

	Governmental	Electric and Water	Sewer	Total Business-type
Capital assets	$ 29,239,587	$ 22,425,291	$ 16,437,739	$ 38,863,030
less current portion LT debt	(1,774,531)	(805,000)	(668,398)	(1,473,398)
less LT debt	(24,568,187)	(4,600,000)	(8,084,909)	(12,684,909)
plus bond reserve	65,500	606,387	693,485	1,299,872
plus unspent proceeds	430,000	-	-	-
Net investment in capital assets	$ 3,392,369	$ 17,626,678	$ 8,377,917	$ 26,004,595

The following is a detail schedule of ending fund balances as reported in the fund financial statements:

	Nonspendable	**Restricted**	**Committed**	**Unassigned**
General Fund:				
Advances (net of deferred interest)	$ 8,374	$ -	$ -	$ -
Revolving loan	-	92,404	-	-
Building improvement grant	-	9,000	-	-
Prepaid expenses	117,330	-	-	-
Unassigned	-	-	-	3,518,463
Total General Fund	125,704	101,404	-	3,518,463
Debt Service Fund:				
Debt service	-	1,008,508	-	-
Total Debt Service Fund	-	1,008,508	-	-
Capital Projects Fund:				
Capital outlay	-	4,847,908	-	-
Total Capital Projects Fund	-	4,847,908	-	-
TIF 5:				
Unassigned (deficit)	-	-	-	(873,371)
Stormwater Fund:				
Prepaid expenses	145	-	-	-
Stormwater	-	438,684	-	-
Total Stormwater Fund	145	438,684	-	-

F. GOVERNMENTAL ACTIVITIES NET POSITION/FUND BALANCES (Continued)

Nonmajor Governmental Funds:

	Nonspendable	Restricted	Committed	Unassigned
EMS	$ 8,155	$ -	$ 786,045	$ -
Library	193	398,592	97,960	-
Cemetery	1,515	-	193,495	-
Tourism Commission Fund	-	47,149	-	-
Revolving Loan Fund	-	-	214,939	-
ARPA	-	67,069	-	-
K9	-	-	23,885	-
Capital Projects - Levy	-	-	13,870	-
TIF 6	-	223,282	-	-
TIF 7	-	367,390	-	-
TIF 8	-	83,841	-	-
TIF 9	-	7,125	-	-
TIF 10	-	-	-	(3,650)
Total Nonmajor Governmental Funds	9,863	1,194,448	1,330,194	(3,650)
Grand Total	$ 135,712	$ 7,590,952	$ 1,330,194	$ 2,641,442

The TIF deficits are anticipated to be recovered through future tax increments.

G. LEASE RECEIVABLE AND REVENUE

The City's water utility has two water tower leases with cell providers to put up antennas. The first lease term is through March 2031, and the second lease term is through July 2049. A summary of the 2025 revenue and future lease revenue is below.

Lease-related Revenue	Year Ending 2025
Lease Revenue	
Water Tower Space	$ 48,246
Total Lease Revenue	48,246
Interest Revenue	27,852
Total	$ 76,098

G. LEASE RECEIVABLE AND REVENUE (Continued)

Maturity Analysis	Principal	Interest	Total Receipts
2026	$ 15,955	$ 23,707	$ 39,662
2027	12,206	23,329	35,535
2028	13,658	22,943	36,601
2029	15,186	22,513	37,699
2030	16,795	22,035	38,830
2031-2035	111,143	101,194	212,337
2036-2040	165,476	80,681	246,157
2041-2045	234,382	50,981	285,363
2046-2049	214,224	11,911	226,135
Total Future Receipts	$ 799,025	$ 359,294	$ 1,158,319

NOTE IV – OTHER INFORMATION

A. EMPLOYEE RETIREMENT PLAN

Defined Benefit Pension Plan

Plan Description. The WRS is a cost-sharing, multiple-employer defined benefit pension plan. WRS benefits and other plan provisions are established by Chapter 40 of the Wisconsin Statutes. Benefit terms may only be modified by the legislature. The retirement system is administered by the Wisconsin Department of Employee Trust Funds ("ETF"). The system provides coverage to all eligible State of Wisconsin, local government and other public employees. All employees, initially employed by a participating WRS employer on or after July 1, 2011, and expected to work at least 1200 hours a year and expected to be employed for at least one year from employee's date of hire are eligible to participate in the WRS.

ETF issues a standalone Annual Comprehensive Financial Report ("ACFR"), which can be found at https://etf.wi.gov/about-etf/reports-and-studies/financial-reports-and-statements.

Additionally, ETF issued a standalone Wisconsin Retirement System Financial Report, which can also be found using the link above.

Vesting. For employees beginning participation on or after January 1, 1990, and no longer actively employed on or after April 24, 1998, creditable service in each of five years is required for eligibility for a retirement annuity. Participants employed prior to 1990 and on or after April 24, 1998, and prior to July 1, 2011, are immediately vested. Participants who initially became WRS eligible on or after July 1, 2011, must have five years of creditable service to be vested.

A. EMPLOYEE RETIREMENT PLAN (Continued)

Benefits Provided. Employees who retire at or after age 65 (54 for protective occupations and 62 for elected officials and executive service retirement plan participants, if hired on or before 12/31/2016) are entitled to a retirement benefit based on a formula factor, their final average earnings, and creditable service.

Final average earnings is the average of the participant's three highest annual earnings periods. Creditable service includes current service and prior service for which a participant received earnings and made contributions as required. Creditable service also includes creditable military service. The retirement benefit will be calculated as a money purchase benefit based on the employee’s contributions plus matching employer's contributions, with interest, if that benefit is higher than the formula benefit.

Vested participants may retire at or after age 55 (50 for protective occupations) and receive an actuarially-reduced benefit. Participants terminating covered employment prior to eligibility for an annuity may either receive employee-required contributions plus interest as a separation benefit or leave contributions on deposit and defer application until eligible to receive a retirement benefit.

The WRS also provides death and disability benefits for employees.

Post-Retirement Adjustments. The Employee Trust Funds Board may periodically adjust annuity payments from the retirement system based on annual investment performance in accordance with s. 40.27, Wis. Stat. An increase (or decrease) in annuity payments may result when investment gains (losses), together with other actuarial experience factors, create a surplus (shortfall) in the reserves, as determined by the system’s consulting actuary. Annuity increases are not based on cost of living or other similar factors. For Core annuities, decreases may be applied only to previously granted increases. By law, Core annuities cannot be reduced to an amount below the original, guaranteed amount (the “floor”) set at retirement. The Core and Variable annuity adjustments granted during recent years are as follows:

Year	Core Fund Adjustment (%)	Variable Fund Adjustment (%)
2015	2.9	2.0
2016	0.5	(5.0)
2017	2.0	4.0
2018	2.4	17.0
2019	0.0	(10.0)
2020	1.7	21.0
2021	5.1	13.0
2022	7.4	15.0
2023	1.6	(21.0)
2024	3.6	15.0

A. EMPLOYEE RETIREMENT PLAN (Continued)

Contributions. Required contributions are determined by an annual actuarial valuation in accordance with Chapter 40 of the Wisconsin Statutes. The employee required contribution is one-half of the actuarially determined contribution rate for general category employees, including teachers, and Executives and Elected Officials. Starting in January 1, 2016, the Executives and Elected Officials category was merged into the General Employee category. Required contributions for protective employees are the same rate as general employees. Employers are required to contribute the remainder of the actuarially determined contribution rate. The employer may not pay the employee required contribution unless provided for by an existing collective bargaining agreement.

During the reporting period, the WRS recognized $304,894 in contributions from the employer.

Contribution rates as of December 31, 2025 are:

Employee Category	Employee	Employer
General (including teachers, executives and elected officials)	6.95%	6.95%
Protective with Social Security	6.95%	14.95%
Protective without Social Security	6.95%	18.95%

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At December 31, 2025, the City reported a liability (asset) of $330,560 for its proportionate share of the Net Pension Liability (Asset). The Net Pension Liability (Asset) was measured as of December 31, 2024, and the Total Pension Liability (Asset) used to calculate the Net Pension Liability (Asset) was determined by an actuarial valuation as of December 31, 2023 rolled forward to December 31, 2024. No material changes in assumptions or benefit terms occurred between the actuarial valuation date and the measurement date. The City's proportion of the Net Pension Liability (Asset) was based on the City's share of contributions to the pension plan relative to the contributions of all participating employers. At December 31, 2024, the City's proportion was 0.02011732%, which was an increase of 0.00058976% from its proportion measured as of December 31, 2023.

For the year ended December 31, 2025, the City recognized pension expense of $441,530.

A. EMPLOYEE RETIREMENT PLAN (Continued)

At December 31, 2025, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 1,026,572	$ (964,656)
Net differences between projected and actual earnings on pension plan investments	502,305	-
Changes in assumptions	98,083	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	376	(7,690)
Employer contributions subsequent to the measurement date	303,663	-
Total	$ 1,930,999	$ (972,346)

$303,663 reported as deferred outflows related to pension resulting from the WRS Employer's contributions subsequent to the measurement date will be recognized as a reduction of the Net Pension Liability (Asset) in the year ended December 31, 2026.

Other amounts reported as Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pension will be recognized in pension expense (revenue) as follows:

Year Ended December 31:	Net Deferred Outflows (Inflows) of Resources
2026	$ 196,330
2027	682,631
2028	(170,930)
2029	(53,041)
Total	$ 654,990

A. EMPLOYEE RETIREMENT PLAN (Continued)

Actuarial Assumptions. The Total Pension Liability in the December 31, 2024, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Valuation Date:	December 31, 2023
Measurement Date of Net Pension Liability (Asset):	December 31, 2024
Experience Study:	January 1, 2021 - December 31 2023 Published November 19, 2024
Actuarial Cost Method:	Entry Age Normal
Asset Valuation Method:	Fair Value
Long-Term Expected Rate of Return:	6.8%
Discount Rate:	6.8%
Salary Increases:	
Wage Inflation	3.0%
Seniority/Merit	0.1% - 5.7%
Mortality:	2020 WRS Experience Mortality Table
Post-Retirement Adjustments*	1.7%

*No post-retirement adjustment is guaranteed. Actual adjustments are based on recognized investment return, actuarial experience and other factors. 1.7% is the assumed annual adjustment based on the investment return assumption and the post-retirement discount rate. Includes the impact of known Market Recognition Account deferred gains/losses on the liablity for dividend payments.

Actuarial assumptions are based upon an experience study conducted in 2024 that covered a three-year period from January 1, 2021 to December 31, 2023. Based on this experience study, actuarial assumptions used to measure the Total Pension Liability changed from prior year, including seniority (merit) and separation rates. The Total Pension Liability for December 31, 2024 is based upon a roll-forward of the liability calculated from the December 31, 2023 actuarial valuation.

Long-term Expected Return on Plan Assets. The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

A. EMPLOYEE RETIREMENT PLAN (Continued)

The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

Asset Allocation Targets and Expected Returns[1]
As of December 31, 2024

Core Fund Asset Class	Asset Allocation %	Long-Term Expected Nominal Rate of Return %	Long-Term Expected Real Rate of Return %[2]
Public Equity	38	7.0	4.3
Public Fixed Income	27	6.1	3.4
Private Equity/Debt	20	9.5	6.7
Inflation Sensitive	19	4.8	2.1
Real Estate	8	6.5	3.8
Leverage[3]	(12)	3.7	1.1
Total Core Fund	100	7.5	4.8
Variable Fund Asset			
U.S. Equities	70	6.5	3.8
International Equities	30	7.4	4.7
Total Variable Fund	100	6.9	4.2

[1] Asset Allocations are managed within established ranges; target percentages may differ from actual monthly allocations

[2] New England Pension Consultants Long Term US CPI (Inflation) Forecast: 2.6%

[3] The investment policy used for the Core Fund involves reducing equity exposure by leveraging lower volatility assets, such as fixed income securities. Currently, an asset allocation target of 12% policy leverage is used, subject to an allowable range of up to 20%.

Single Discount Rate. A single discount rate of 6.8% was used to measure the Total Pension Liability for the current and prior year. The discount rate is based on the expected rate of return on pension plan investments of 6.8% and a municipal bond rate of 4.08% (Source: "20-Bond GO Index" is the Bond Buyer Index, general obligation, 20 years to maturity, mixed quality as of December 31, 2024. In describing this index, the Bond Buyer notes that the bonds' average quality is roughly equivalent to Moody's Investors Service's Aa2 rating and Standard and Poor's Corp.'s AA.). Because of the unique structure of WRS, the 6.8% expected rate of return implies that a dividend of approximately 1.7% will always be paid. For purposes of the single discount rate, it was assumed that the dividend would always be paid. The projection of cash flows used to determine this single discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments (including expected dividends) of current plan members. Therefore, the municipal bond rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

A. EMPLOYEE RETIREMENT PLAN (Continued)

Sensitivity of the City's proportionate share of the net pension liability (asset) to changes in the discount rate. The following presents the City's proportionate share of the net pension liability (asset) calculated using the discount rate of 6.80 percent, as well as what the City's proportionate share of the net pension liability (asset) would be if it were calculated using a discount rate that is one percentage point lower (5.80 percent) or one percentage point higher (7.80 percent) than the current rate:

	1% Decrease to Discount Rate (5.80%)	Current Discount Rate (6.80%)	1% Increase to Discount Rate (7.80%)
City's proportionate share of the net pension liability (asset)	$ 3,101,092	$ 330,560	$ (1,637,822)

Pension Plan Fiduciary Net Position. Detailed information about the pension plan's fiduciary net position is available in separately issued financial statements available at https://etf.wi.gov/about-etf/reports-and-studies/financial-reports-and-statements.

B. OTHER POSTEMPLOYMENT BENEFITS

Multiple-Employer Life Insurance Plan

Plan Description. The Local Retiree Life Insurance Fund ("LRLIF") is a multiple-employer, defined benefit OPEB plan. LRLIF benefits and other plan provisions are established by Chapter 40 of the Wisconsin Statutes. The Wisconsin Department of Employee Trust Funds ("ETF") and the Group Insurance Board have statutory authority for program administration and oversight. The plan provides post-employment life insurance benefits for all eligible members.

OPEB Plan Fiduciary Net Position. ETF issues a standalone Annual Comprehensive Financial Report ("ACFR"), which can be found at https://etf.wi.gov/about-etf/reports-and-studies/financial-reports-and-statements.

Additionally, ETF issued a standalone Retiree Life Insurance Financial Report, which can also be found using the link above.

Benefits Provided. The LRLIF plan provides fully paid up life insurance benefits for post-age 64 retired employees and pre-65 retirees who pay for their coverage.

Contributions. The Group Insurance Board approves contribution rates annually, based on recommendations from the insurance carrier. Recommended rates are based on an annual valuation, taking into consideration an estimate of the present value of future benefits and the present value of future contributions. A portion of employer contributions made during a member's working lifetime funds a post-retirement benefit.

B. OTHER POSTEMPLOYMENT BENEFITS (Continued)

Employers are required to pay the following contributions based on employee contributions for active members to provide them with Basic Coverage after age 65. There are no employer contributions required for pre-age 65 annuitant coverage. If a member retires prior to age 65, they must continue paying the employee premiums until age 65 in order to be eligible for the benefit after age 65.

Contribution rates as of December 31, 2025 are:

Coverage Type	Employer Contribution
25% Post Retirement Coverage	20% of Member Contribution

Member contributions are based upon nine age bands through age 69 and an additional eight age bands for those age 70 and over. Participating employees must pay monthly contribution rates per $1,000 of coverage until the age of 65 (age 70 if active). The employee contribution rates in effect for the year ended December 31, 2024 are as listed below:

Life Insurance
Member Contribution Rates*
For the year ended December 31, 2024

Attained Age	Basic	Supplemental
Under 30	$0.05	$0.05
30-34	0.06	0.06
35-39	0.07	0.07
40-44	0.08	0.08
45-49	0.12	0.12
50-54	0.22	0.22
55-59	0.39	0.39
60-64	0.49	0.49
65-69	0.57	0.57

*Disabled members under age 70 receive a waiver-of-premium benefit.

During the reporting period, the LRLIF recognized $968 in contributions from the employer.

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEBs

At December 31, 2025, the LRLIF Employer reported a liability (asset) of $190,352 for its proportionate share of the Net OPEB Liability (Asset). The Net OPEB Liability (Asset) was measured as of December 31, 2024, and the Total OPEB Liability used to calculate the Net OPEB Liability (Asset) was determined by an actuarial valuation as of January 1, 2024, rolled forward to December 31, 2024. No material changes in assumptions or benefit terms occurred between the actuarial valuation date and the measurement date. The City's proportion of the Net OPEB Liability (Asset) was based on the City's share of contributions to the OPEB plan relative to the contributions of all participating employers. At December 31, 2024, the City's proportion was 0.046041%, which was an increase of 0.004666% from its proportion measured as of December 31, 2023.

B. OTHER POSTEMPLOYMENT BENEFITS (Continued)

For the year ended December 31, 2025, the City recognized OPEB expense of $13,611.

At December 31, 2025, the City reported deferred outflows of resources and deferred inflows of resources related to OPEBs from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ -	$ (18,740)
Net differences between projected and actual earnings on plan investments	2,473	-
Changes in actuarial assumptions	44,198	(101,028)
Changes in proportion and differences between employer contributions and proportionate share of contributions	43,744	(17,104)
Employer contributions subsequent to the measurement date	6,475	-
Totals	$ 96,890	$ (136,872)

$6,475 reported as deferred outflows related to OPEB resulting from the City employer's contributions subsequent to the measurement date will be recognized as a reduction of the Net OPEB Liability (Asset) in the year ended December 31, 2025. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense (revenue) as follows:

Year Ended December 31:	Net Deferred Outflows (Inflows) of Resources
2026	$ (2,098)
2027	(10,377)
2028	(18,135)
2029	(12,063)
2030	(668)
Thereafter	(3,116)
Total	$ (46,457)

B. OTHER POSTEMPLOYMENT BENEFITS (Continued)

Actuarial Assumptions. The total OPEB liability in the January 1, 2024, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Valuation Date:	January 1, 2024
Measurement Date of Net OPEB Liability (Asset)	December 31, 2024
Experience Study:	January 1, 2021 - December 31, 2023, Published November 19, 2024
Actuarial Cost Method:	Entry Age Normal
20 Year Tax-Exempt Municipal Bond Yield*:	4.08%
Long-Term Expected Rated of Return:	4.25%
Discount Rate:	4.09%
Salary Increases	
Wage Inflation:	3.00%
Seniority/Merit:	0.10% - 5.7%
Mortality:	2020 WRS Experience Mortality Table

* Based on the Bond Buyers GO 20-Bond Municipal Index.

Actuarial assumptions are based upon an experience study conducted in 2024 that covered a three-year period from January 1, 2021 to December 31, 2021. The Total OPEB Liability for December 31, 2024 is based upon a roll-forward of the liability calculated from the January 1, 2024 actuarial valuation.

Long-term Expected Return on Plan Assets. The long-term expected rate of return is determined by adding expected inflation to expected long-term real returns and reflecting expected volatility and correlation. Investments for the LRLIF are held with Securian, the insurance carrier. Interest is calculated and credited to the LRLIF based on the rate of return for a segment of the insurance carriers' general fund, specifically 10-year A- Bonds (as a proxy, and not tied to any specific investments). The overall aggregate interest rate is calculated using a tiered approach based on the year the funds were originally invested and the rate of return for that year. Investment interest is credited based on the aggregate rate of return and assets are not adjusted to fair market value. Furthermore, the insurance carrier guarantees the principal amounts of the reserves, including all interest previously credited thereto.

Local OPEB Life Insurance
Asset Allocation Targets and Expected Returns
As of December 31, 2024

Asset Class	Index	Target Allocation	Long-Term Expected Geometric Real Rate of Return
U.S. Intermediate Credit Bonds	Bloomberg U.S. Interm Credit	40%	2.41%
U.S. Mortgages	Bloomberg U.S. MBS	60%	2.71%
Inflation			2.30%
Long-Term Expected Rate of Return			4.25%

B. OTHER POSTEMPLOYMENT BENEFITS (Continued)

Single Discount Rate. A single discount rate of 4.09% was used to measure the Total OPEB Liability for the current year, as opposed to a discount rate of 3.32% for the prior year. The change in the discount rate was primarily caused by the increase in the municipal bond rate from 3.26% as of December 31, 2023 to 4.08% as of December 31, 2024. The Plan's fiduciary net position was projected to be insufficient to make all projected future benefit payments of current active and inactive members. Therefore, the discount rate for calculating the Total OPEB Liability is equal to the single equivalent rate that results in the same actuarial present value as the long-term expected rate of return applied to benefit payments, to the extent that the plan's fiduciary net position is projected to be sufficient to make projected benefit payments, and the municipal bond rate applied to benefit payment to the extent that the plan's fiduciary net position is projected to be insufficient. The plan's fiduciary net position was projected to be available to make projected future benefit payments of current plan members through December 31, 2037.

The projection of cash flows used to determine the single discount rate assumed that employer contributions will be made according to the current employer contribution schedule and that contributions are made by plan members retiring prior to age 65.

Sensitivity of the City's Proportionate Share of the Net OPEB Liability (Asset) to Changes in the Discount Rate. The following presents the City's proportionate share of the Net OPEB Liability (Asset) calculated using the discount rate of 4.09 percent, as well as what the City's proportionate share of the Net OPEB Liability (Asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (3.09 percent) or 1-percentage-point higher (5.09 percent) than the current rate:

	1% Decrease to Discount Rate (3.09%)	Current Discount Rate (4.09%)	1% Increase to Discount Rate (5.09%)
City's proportionate share of the net OPEB liability (asset)	$ 240,761	$ 180,124	$ 133,398

<u>Single Employer Health Insurance Plan</u>

***Plan Description*.** The City operates a single-employer, retiree benefit plan that provides postemployment health insurance benefits to eligible employees and their spouses. There are 42 active and 2 retired members in the plan. Benefits and eligibility are established and amended by the governing body. The plan does not issue stand-alone financial statements.

Benefits. Upon retirement, those retirees eligible for the Wisconsin Retirement System may choose to remain on the City's group medical plan indefinitely provided that they self-pay the full premiums. This is typically done with the use of accumulated sick and vacation pay.

Funding Policy. The City will fund the OPEB on a pay-as-you-go basis.

Employees Covered by Benefit Terms. At December 31, 2024, 42 active employees were eligible for the benefit terms, while two retirees were eligible.

B. OTHER POSTEMPLOYMENT BENEFITS (Continued)

Total OPEB Liability. The City's Total OPEB Liability of $362,287 was measured at December 31, 2024, and was determined by an actuarial valuation as of December 31, 2024.

Actuarial Assumptions and Other Inputs. The Total OPEB Liability in the December 31, 2024 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation:	2.5 percent
Salary increases:	3.0 percent, average, including inflation
Discount rate	4.28 percent
Healthcare cost trend rates	Actual first year increase, then 7.00% decreasing to 6.50%, then decreasing by 0.10% down to 4.50% and level thereafter
Retirees' share of benefit-related costs	Retirees are responsible for the full (100%) amount of premiums

The discount rate is based on the S&P Municipal Bond 20 Year High Grade Index published by the Federal Reserve as of the week of the measurement date.

Mortality rates were based on the 2020 WRS Experience Tables for Active Employees and Healthy Retirees projected with morality improvements using he fully generational MP-2021 projection scale from a based year of 2010.

The actuarial assumptions used in the December 31, 2023 valuation were based on a study conducted in 2021 using the Wisconsin Retirement System (WRS) experience from 2018-2020.

Changes in the Total OPEB Liability

	Total OPEB Liability
Balance at 12/31/2023	$ 349,008
Changes for the year:	
Service cost	25,897
Interest	14,357
Changes of benefit terms	-
Differences between expected and actual experience	(14,287)
Changes in assumptions or other inputs	(6,623)
Benefit payments	(6,065)
Net Changes	13,279
Balance at 12/31/2024	$ 362,287

There were no changes of benefit terms.

B. OTHER POSTEMPLOYMENT BENEFITS (Continued)

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate. The following presents the Total OPEB Liability of the City, as well as what the City's Total OPEB Liability would be if it were calculated using a discount rate that is 1-percentage-point lower (3.28 percent) or 1-percentage-point higher (5.28 percent) than the current discount rate:

		1% Decrease 3.28%	Current Discount Rate 4.28%	1% Increase 5.28%
Total OPEB Liability	12/31/2024	$ 386,624	$ 362,287	$ 339,651

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates. The following represents the Total OPEB Liability of the City, as well as what the City's Total OPEB Liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower (actual first year increase, then 6.0 percent decreasing to 3.5 percent) or 1-percentage-point higher (actual first year increase, then 8.0 percent decreasing to 5.5 percent) than the current healthcare cost trend rates:

		1% Decrease (Actual first year increase, then 6.0% decreasing to 3.5%)	Healthcare Cost Trend Rates (Actual first year increase, then 7.0% decreasing to 4.5%)	1% Increase (Actual first year increase, then 8.0% decreasing to 5.5%)
Total OPEB Liability	12/31/2024	$ 330,399	$ 362,287	$ 400,066

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB. For the year ended December 31, 2024, the City recognized OPEB expense of $37,752.

$6,475 is reported as deferred outflows related to OPEB resulting from City contributions subsequent to the measurement date and will be recognized as a reduction of the Total OPEB Liability in the year ended December 31, 2025. There are no other amounts reported as deferred outflows of resources or deferred inflows of resources related to OPEB that will be recognized in OPEB expense in future years.

C. RISK MANAGEMENT

The City is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors and omissions; workers compensation; and health care of its employees. All of these risks are covered through the purchase of commercial insurance, with minimal deductibles. Settled claims have not exceeded the commercial coverage in any of the past three years. There were no significant reductions in coverage compared to the prior year.

D. PURCHASED POWER CONTRACT

Evansville Electric and Water has a long-term contract and purchases its power from WPPI, Wisconsin Public Power Incorporated. Purchased power expenses were $5,960,326.

E. EVANSVILLE FIRE DISTRICT

The City is a participant in the Evansville Fire Protection District ("District"), along with the townships of Brooklyn, Magnolia, Porter and Union. The entire City is within the District. Only portions of the aforementioned townships are included. The District was created on January 1, 1996. The District Board consists of 6 trustees; one from each township and two from the City. The District owns the Fire equipment. A budget is adopted annually by the District and each municipality contributes to the District based on the respective portion of equalized value within the District.

For 2025, the City contributed $318,064 to the District for dues. The City's portion of the District's 2026 budget is $315,643. The District issues separate financial statements.

The City had a residual non-equity interest of approximately 61% in the District in 2025.

F. EVANSVILLE MEDICAL EMERGENCY SERVICES

The City provides emergency medical services to the City and portions of the Towns of Union, Brooklyn, Porter and Magnolia. The contract with the participating townships requires a payment of $28.63 per capita. For 2025, the City received payments from the townships in the amount of $82,600.

G. EFFECT OF NEW ACCOUNTING STANDARDS ON CURRENT PERIOD FINANCIAL STATEMENTS

GASB has adopted GASB Statement No. 103, Financial Reporting Model Improvements, effective for periods beginning after June 15, 2025, GASB Statement No. 104, Disclosure of Certain Capital Assets, effective for periods beginning after June 15, 2025 and GASB Statement No. 105, Subsequent Events, effective for periods beginning after June 15, 2026. When these become effective, application of these standards may restate portions of these financial statements.

H. COMMITMENTS AND SUBSEQUENT EVENTS

Subsequent to year end, the City approved the following:

- In March 2026, the City obtained Revenue Bond Anticipation Notes in the amount of $3,125,000 to be used for Water capital projects. The interest rate is 3.93% and semi-annual interest payments are due beginning in May 2027 with a balloon principal payment due in 2029.
- In June 2026, the City obtained Revenue Bond Anticipation Notes in the amount of $6,040,000 to be used for Electric capital projects. The interest rate is 4.00% and semi-annual interest payments are due beginning in May 2027 with a balloon principal payment due in 2029.
- In May 2026, the City purchased a truck to be used by the Electric utility. The total cost was approximately $306,000.
- In May 2026, the City contracted for substation construction not to exceed $959,000.
- In April 2026, the City contracted for 2026 road and utility projects in the amount of $1,430,000.

REQUIRED SUPPLEMENTARY INFORMATION

City of Evansville, Wisconsin

Schedules of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual (with Variances)
General Fund
For the Year Ended December 31, 2025

	Budgeted Amounts		Actual Amounts, Budgetary Basis	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Property Taxes	$ 2,095,149	$ 2,095,149	$ 2,095,149	$ -
Other Taxes	3,300	3,300	6,841	3,541
Intergovernmental	1,080,644	1,080,644	1,147,440	66,796
License and Permits	311,000	311,000	450,329	139,329
Fines, Forfeits, and Penalties	78,000	78,000	74,563	(3,437)
Public Charges for Services	671,985	671,985	733,290	61,305
Interest Income	73,000	73,000	281,595	208,595
Miscellaneous Income	92,248	92,248	114,845	22,597
Total Revenues	4,405,326	4,405,326	4,904,052	498,726
EXPENDITURES				
Current:				
General Government	592,897	592,897	579,795	13,102
Public Safety	2,227,282	2,227,282	2,015,253	212,029
Public Works	1,265,661	1,265,661	1,250,492	15,169
Health and Human Services	40,960	40,960	34,195	6,765
Culture, Recreation, and Education	536,977	536,977	558,016	(21,039)
Conservation and Development	180,349	180,349	162,771	17,578
Total Expenditures	4,844,126	4,844,126	4,600,522	243,604
Excess (Deficiency) of Revenues Over Expenditures	(438,800)	(438,800)	303,530	742,330
OTHER FINANCING SOURCES (USES)				
Transfers In (including tax equivalent)	438,800	438,800	441,806	3,006
Total Other Financing Sources (Uses)	438,800	438,800	441,806	3,006
Net Change in Fund Balance	-	-	745,336	745,336
Fund Balance - Beginning of year	3,000,235	3,000,235	3,000,235	-
Fund Balance - End of year	$ 3,000,235	$ 3,000,235	$ 3,745,571	$ 745,336

See accompanying notes to the required supplementary information.

City of Evansville, Wisconsin

Schedules of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual (with Variances)
Stormwater Fund
For the Year Ended December 31, 2025

	Budgeted Amounts		Actual Amounts, Budgetary Basis	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Public Charges for Services	$ 521,659	$ 521,659	$ 536,775	$ 15,116
Interest Income	1,000	1,000	11,915	10,915
Miscellaneous Income	650	650	1,622	972
Total Revenues	523,309	523,309	550,312	27,003
EXPENDITURES				
Current:				
Public Works	145,454	145,454	94,983	50,471
Capital Outlay	653,022	653,022	1,049,198	(396,176)
Debt Service:				
Principal Repayment	175,500	175,500	175,500	-
Interest Expense	138,793	138,793	164,823	(26,030)
Total Expenditures	1,112,769	1,112,769	1,484,504	(371,735)
Excess (Deficiency) of Revenues Over Expenditures	(589,460)	(589,460)	(934,192)	(344,732)
OTHER FINANCING SOURCES (USES)				
Proceeds from Long-Term Debt	592,021	592,021	680,000	(87,979)
Debt Premium	-	-	43,537	(43,537)
Total Other Financing Sources and Uses	592,021	592,021	723,537	131,516
Net Change in Fund Balance	2,561	2,561	(210,655)	(213,216)
Fund Balance - Beginning of year	649,484	649,484	649,484	-
Fund Balance - End of year	$ 652,045	$ 652,045	$ 438,829	$ (213,216)

See accompanying notes to the required supplementary information.

City of Evansville, Wisconsin
WISCONSIN RETIREMENT SYSTEM SCHEDULES
December 31, 2025

SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY (ASSET) AS OF THE MEASUREMENT DATE

Year ended December 31,	Proportion of the net pension liability (asset)	Proportionate share of the net pension liability (asset)	Covered-employee payroll	Collective share of the net pension liability (asset) as a percentage of its covered-employee payroll	Plan fiduciary net position as a percentage of the total pension liability (asset)
2024	0.02011732%	$ 330,560	$ 3,353,936	9.86%	98.79%
2023	0.01952756%	290,336	3,014,156	9.63%	98.85%
2022	0.01902411%	1,007,841	2,865,084	35.18%	95.72%
2021	(0.01870805%)	(1,507,904)	2,728,963	(55.26%)	106.02%
2020	(0.01856156%)	(1,158,823)	2,564,075	(45.19%)	105.26%
2019	0.01848869%	(596,159)	2,572,717	(23.17%)	102.96%
2018	0.01787635%	635,984	2,478,433	25.66%	96.45%
2017	(0.01711788%)	(508,250)	2,302,788	(22.07%)	102.93%
2016	0.01675753%	138,122	2,145,280	6.44%	99.12%
2015	0.01676696%	272,460	2,099,883	12.98%	98.20%

SCHEDULE OF CITY'S CONTRIBUTIONS FOR THE YEAR ENDED

Year ended December 31,	Contractually required contributions	Contributions in relation to the contractually required contributions	Contribution deficiency (excess)	Covered-employee payroll	Contributions as a percentage of covered-employee payroll
2025	$ 303,663	$ (303,663)	$ -	$ 3,371,769	9.01%
2024	304,894	(304,894)	-	3,353,936	9.09%
2023	262,624	(262,624)	-	3,014,156	8.71%
2022	230,454	(230,454)	-	2,865,084	8.04%
2021	223,506	(223,506)	-	2,728,963	8.19%
2020	208,517	(208,517)	-	2,564,075	8.13%
2019	192,927	(192,927)	-	2,572,717	7.50%
2018	194,559	(194,559)	-	2,478,433	7.85%
2017	183,611	(183,611)	-	2,302,788	7.97%
2016	163,344	(163,344)	-	2,145,280	7.61%

City of Evansville, Wisconsin
LOCAL RETIREE LIFE INSURANCE FUND SCHEDULES
December 31, 2025

SCHEDULE OF PROPORTIONATE SHARE OF THE NET OPEB LIABILITY (ASSET) AS OF THE MEASUREMENT DATE

Year ended December 31,	Proportion of the net OPEB liability (asset)	Proportionate share of the net OPEB liability (asset)	Covered-employee payroll	Collective share of the net OPEB liability (asset) as a percentage of its covered-employee payroll	Plan fiduciary net position as a percentage of the total OPEB liability (asset)
2024	0.04604100%	$ 180,124	$ 2,966,000	6.07%	37.20%
2023	0.04137500%	190,352	2,625,000	7.25%	33.90%
2022	0.04041600%	153,978	2,598,000	5.93%	38.81%
2021	0.03438700%	203,241	2,478,000	8.20%	29.57%
2020	0.04451500%	244,865	2,414,000	10.14%	31.36%
2019	0.04101900%	174,667	2,212,000	7.90%	37.58%
2018	0.04140400%	106,836	2,358,390	4.53%	48.69%
2017	0.04210500%	126,676	1,770,636	7.15%	44.81%

SCHEDULE OF CITY'S CONTRIBUTIONS FOR THE YEAR ENDED

Year ended December 31,	Contractually required contributions	Contributions in relation to the contractually required contributions	Contribution deficiency (excess)	Covered-employee payroll	Contributions as a percentage of covered-employee payroll
2025	$ 6,475	$ (6,475)	$ -		#DIV/0!
2024	6,065	(6,065)	-	2,966,000	0.20%
2023	5,447	(5,447)	-	2,625,000	0.21%
2022	4,963	(4,963)	-	2,598,000	0.19%
2021	4,612	(4,612)	-	2,478,000	0.19%
2020	4,913	(4,913)	-	2,414,000	0.20%
2019	5,659	(5,659)	-	2,212,000	0.26%
2018	4,852	(4,852)	-	2,358,390	0.21%

See accompanying notes to the required supplementary information

City of Evansville, Wisconsin
SCHEDULE OF CHANGES IN THE CITY'S TOTAL OPEB LIABILITY AND RELATED RATIOS-HEALTH PLAN
December 31, 2025

	2024	2023	2022	2021	2020	2019	2018	2017
Total OPEB Liability								
Service Cost	$ 25,897	$ 19,756	$ 26,810	$ 25,618	$ 23,269	$ 19,623	$ 21,069	$ 21,069
Interest	14,357	9,657	5,682	6,145	6,548	9,348	7,575	6,735
Differences between expected and actual experience	(14,287)	100,570	(7,038)	(25,533)	-	(43,640)	-	-
Changes of assumptions or other inputs	(6,623)	4,416	(42,057)	(23,423)	9,148	22,137	(7,620)	-
Benefit payments	(6,065)	(5,451)	(4,963)	(2,956)	(7,354)	(2,378)	(3,679)	(3,926)
Net change in total OPEB	13,279	128,948	(21,566)	(20,149)	31,611	5,090	17,345	23,878
Total OPEB Liability - Beginning of year	349,008	220,060	241,626	261,775	230,164	225,074	207,729	183,851
Total OPEB Liability - End of year	$ 362,287	$ 349,008	$ 220,060	$ 241,626	$ 261,775	$ 230,164	$ 225,074	$ 207,729
Covered Employee Payroll	$ 2,986,043	$ 2,986,043	$ 2,640,198	$ 2,640,198	$ 2,253,487	$ 2,253,478	$ 2,349,378	$ 2,349,378
Total OPEB Liability as a Percentage of Covered-Employee Payroll	12.13%	11.69%	8.33%	9.15%	11.62%	10.21%	9.58%	8.84%

See accompanying notes to the required supplementary information

A. BUDGETARY INFORMATION

A budget has been adopted for all governmental funds of the City. The budgeted amounts include any amendments made. Transfers between departments and changes to the overall budget must be approved by City Council. Appropriations lapse at year-end unless specifically carried over. There were carryovers in the capital projects fund shown as assigned fund balance.

B. EXCESS EXPENDITURES OVER APPROPRIATIONS

Budgetary expenditure control is exercised at the department level. Some individual departments experienced expenditures which exceeded appropriations. The detail of those can be found in the City's year-end budget to actual schedules. Overall, the City departmental expenditures were less than budget. The City's General Fund and Stormwater Fund had expenditures in excess of budget as follows:

General Fund:	
Culture, Recreation, and Education	$ 21,039
Stormwater Fund:	
Capital Outlay	$ 396,176
Debt Service	26,030

C. WISCONSIN RETIREMENT SYSTEM SCHEDULES

Changes of benefit terms. There were no changes of benefit terms for any participating employer in WRS.

Changes of assumptions. Based on a three-year experience study conducted in 2021 covering January 1, 2018 through December 31, 2020, the ETF Board adopted assumption changes that were used to measure the total pension liability beginning with the year-end December 31, 2021, including the following:

- Lowering the long-term expected rate of return from 7.0% to 6.8%
- Lowering the discount rate from 7.0% to 6.8%
- Lowering the price inflation rate from 2.5% to 2.4%
- Lowering the post-retirement adjustments from 1.9% to 1.7%
- Mortality assumptions were changed to reflect updated trends by transitioning from the Wisconsin 2018 Mortality Table to the 2020 WRS Experience Mortality Table

Based on a three-year experience study conducted in 2018 covering January 1, 2015 through December 31, 2017, the ETF Board adopted assumption changes that were used to measure the total pension liability beginning with the year-ended December 31, 2018, including the following:

- Lowering the long-term expected rate of return from 7.2% to 7.0%
- Lowering the discount rate from 7.2% to 7.0%
- Lowering the wage inflation rate from 3.2% to 3.0%
- Lowering the price inflation rate from 2.7% to 2.5%
- Lowering the post-retirement adjustments from 2.1% to 1.9%
- Mortality assumptions were changed to reflect updated trends by transitioning from the Wisconsin 2012 Mortality Table to the Wisconsin 2018 Mortality Table.

C. WISCONSIN RETIREMENT SYSTEM SCHEDULES (Continued)

Significant methods and assumptions used in calculating Wisconsin Retirement System Actuarially Determined Contributions:

	2024	2023	2022	2021	2020
Valuation Date:	December 31, 2022	December 31, 2021	December 31, 2020	December 31, 2019	December 31, 2018
Actuarial Cost Method:	Frozen Entry Age	Frozen Entry Age	Frozen Entry Age	Frozen Entry Age	Frozen Entry Age
Amortization Method:	Level Percent of Payroll-Closed Amortization Period	Level Percent of Payroll-Closed Amortization Period	Level Percent of Payroll-Closed Amortization Period	Level Percent of Payroll-Closed Amortization Period	Level Percent of Payroll-Closed Amortization Period
Amortization Period:	30 Year closed from date of participation in WRS	30 Year closed from date of participation in WRS	30 Year closed from date of participation in WRS	30 Year closed from date of participation in WRS	30 Year closed from date of participation in WRS
Asset Valuation Method:	Five Year Smoothed Market (Closed)	Five Year Smoothed Market (Closed)	Five Year Smoothed Market (Closed)	Five Year Smoothed Market (Closed)	Five Year Smoothed Market (Closed)
Actuarial Assumptions					
Net Investment Rate of Return:	5.4%	5.4%	5.4%	5.4%	5.4%
Weighted based on assumed rate for:					
Pre-retirement:	6.8%	6.8%	7.0%	7.0%	7.0%
Post-retirement:	5.0%	5.0%	5.0%	5.0%	5.0%
Salary Increases					
Wage Inflation:	3.0%	3.0%	3.0%	3.0%	3.0%
Seniority/Merit:	0.1%-5.7%	0.1%-5.6%	0.1%-5.6%	0.1%-5.6%	0.1%-5.6%
Post-retirement Benefit Adjustments*:	1.7%	1.7%	1.9%	1.9%	1.9%
Retirement Age:	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2021 valuation pursuant to an experience studyof the period 2018-2020.	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2021 valuation pursuant to an experience studyof the period 2018-2020.	Experience - based table of rates that are specific to the type of eligibility condition. Last updated for the 2018 valuation pursuant to an experience study of the period 2015-2017.	Experience - based table of rates that are specific to the type of eligibility condition. Last updated for the 2018 valuation pursuant to an experience study of the period 2015-2017.	Experience - based table of rates that are specific to the type of eligibility condition. Last updated for the 2018 valuation pursuant to an experience study of the period 2015 - 2017.
Mortality:	2020 WRS Experience Tables. The rates based on actual WRS experience adjusted for future mortality improvements using the MP-2021 fully generational improvement scale from a base year of 2010.	2020 WRS Experience Tables. The rates based on actual WRS experience adjusted for future mortality improvements using the MP-2021 fully generational improvement scale from a base year of 2010.	Wisconsin 2018 Mortality Table. The rates based on actual WRS experience adjusted for future mortality improvements using the MP-2018 fully generational improvement scale (multiplied by 60%).	Wisconsin 2018 Mortality Table. The rates based on actual WRS experience adjusted for future mortality improvements using the MP-2018 fully generational improvement scale (multiplied by 60%).	Wisconsin 2018 Mortality Table. The rates based on actual WRS experience adjusted for future mortality improvements using the MP-2018 fully generational improvement scale (multiplied by 60%).

*No post-retirement adjustment is guaranteed. Actual adjustments are based on recognized investment return, actuarial experience, and other factors. Value is the assumed annual adjustment based on the investment return assumption and the post-retirement discount rate.

C. WISCONSIN RETIREMENT SYSTEM SCHEDULES (Continued)

Significant methods and assumptions used in calculating Wisconsin Retirement System Actuarially Determined Contributions:

	2019	2018	2017	2016	2015
Valuation Date:	December 31, 2017	December 31, 2016	December 31, 2015	December 31, 2014	December 31, 2013
Actuarial Cost Method:	Frozen Entry Age	Frozen Entry Age	Frozen Entry Age	Frozen Entry Age	Frozen Entry Age
Amortization Method:	Level Percent of Payroll-Closed Amortization Period	Level Percent of Payroll-Closed Amortization Period	Level Percent of Payroll-Closed Amortization Period	Level Percent of Payroll-Closed Amortization Period	Level Percent of Payroll-Closed Amortization Period
Amortization Period:	30 Year closed from date of participation in WRS	30 Year closed from date of participation in WRS	30 Year closed from date of participation in WRS	30 Year closed from date of participation in WRS	30 Year closed from date of participation in WRS
Asset Valuation Method:	Five Year Smoothed Market (Closed)	Five Year Smoothed Market (Closed)	Five Year Smoothed Market (Closed)	Five Year Smoothed Market (Closed)	Five Year Smoothed Market (Closed)
Actuarial Assumptions					
Net Investment Rate of Return:	5.5%	5.5%	5.5%	5.5%	5.5%
Weighted based on assumed rate for:					
Pre-retirement:	7.2%	7.2%	7.2%	7.2%	7.2%
Post-retirement:	5.0%	5.0%	5.0%	5.0%	5.0%
Salary Increases					
Wage Inflation:	3.2%	3.2%	3.2%	3.2%	3.2%
Seniority/Merit:	0.1%-5.6%	0.1%-5.6%	0.1%-5.6%	0.1%-5.6%	0.1%-5.6%
Post-retirement Benefit Adjustments*:	2.1%	2.1%	2.1%	2.1%	2.1%
Retirement Age:	Experience -based table of rates that are specific to the type of eligibility condition. Last updated for the 2015 valuation pursuant to an experience study of the period 2012 - 2014.	Experience - based table of rates that are specific to the type of eligibility condition. Last updated for the 2015 valuation pursuant to an experience study of the period 2012 - 2014.	Experience - based table of rates that are specific to the type of eligibility condition. Last updated for the 2015 valuation pursuant to an experience study of the period 2012 - 2014.	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2012 valuation pursuant to an experience study of the period 2009 - 2011.	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2012 valuation pursuant to an experience study of the period 2009 - 2011.
Mortality:	Wisconsin 2012 Mortality Table. The rates based on actual WRS experience adjusted for future mortality improvements using the MP-2015 fully generational improvement scale (multiplied by 50%).	Wisconsin 2012 Mortality Table. The rates based on actual WRS experience adjusted for future mortality improvements using the MP-2015 fully generational improvement scale (multiplied by 50%).	Wisconsin 2012 Mortality Table. The rates based on actual WRS experience adjusted for future mortality improvements using the MP-2015 fully generational improvement scale (multiplied by 50%).	Wisconsin 2012 Mortality Table. The rates based on actual WRS experience projected to 2017 with scale BB to all for future improvements (margin) in mortality	Wisconsin 2012 Mortality Table. The rates based on actual WRS experience projected to 2017 with scale BB to all for future improvements (margin) in mortality

*No post-retirement adjustment is guaranteed. Actual adjustments are based on recognized investment return, actuarial experience, and other factors. Value is the assumed annual adjustment based on the investment return assumption and the post-retirement discount rate.

D. LOCAL RETIREE LIFE INSURANCE SCHEDULES

GASB Statement No. 75 requirements have been implemented prospectively, therefore, the illustrations do not present similar information for the 2 preceding years.

Benefit Terms. There were no recent changes in benefit terms.

Assumptions. In addition to the rate changes detailed in the tables above, the State of Wisconsin Employee Trust Fund Board adopted economic and demographic assumption changes based on a three year experience study performed for the Wisconsin Retirement System. These assumptions are used in the actuarial valuations of OPEB liabilities (assets) for the retiree life insurance programs and are summarized below.

The assumption changes that were used to measure the December 31, 2021 total OPEB liabilities, including the following:

- Lowering the price inflation rate from 2.5% to 2.4%
- Mortality assumptions were changed to reflect updated trends by transitioning from the Wisconsin 2018 Mortality Table to the 2020 WRS Experience Mortality Table.

The assumption changes that were used to measure the December 31, 2018 total OPEB liabilities, including the following:

- Lowering the long-term expected rate of return from 5.00% to 4.25%
- Lowering the wage inflation rate from 3.2% to 3.0%
- Lowering the price inflation rate from 2.7% to 2.5%
- Mortality assumptions were changed to reflect updated trends by transitioning from the Wisconsin 2012 Mortality Table to the Wisconsin 2018 Mortality Table.

E. CITY NET OPEB LIABILITY SCHEDULES – HEALTH PLAN

GASB Statement No. 75 requirements have been implemented prospectively, therefore, the illustrations do not present similar information for the 2 preceding years.

Changes of benefit terms. There were no changes of benefit terms during the year.

Changes of assumptions. The Single Discount Rate assumption used to develop Total OPEB Liability changed from the prior year. Please refer to the Actuarial Assumptions section in Note IV-B on page 56 for additional detail.

Assets. There were no assets accumulated in a trust that meet the criteria in governmental accounting standards to pay related benefits.

OTHER SUPPLEMENTARY INFORMATION

City of Evansville, Wisconsin

Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2025

	Special Revenue Funds							
	EMS	Library	Cemetery	Tourism Commission	Revolving Loan	K9	ARPA	Page Total
ASSETS								
Cash and Cash Equivalents	$ 812,582	$ 628,295	$ 231,583	$ 50,098	$ 234,163	$ 23,885	$ 267,607	$ 2,248,213
Receivables:								
Taxes	103,789	222,489	68,889	-	-	-	-	395,167
Accounts, net	161,031	-	-	-	-	-	-	161,031
Prepaid Expenses	8,155	193	1,515	-	-	-	-	9,863
Total Assets	1,085,557	850,977	301,987	50,098	234,163	23,885	267,607	2,814,274
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES								
Liabilities:								
Accounts Payable	$ 23,851	$ 9,848	$ 346	$ 2,949	$ 19,224	$ -	$ 57,888	$ 114,106
Grant Advance	-	-	-	-	-	-	142,650	142,650
Total Liabilities	23,851	9,848	346	2,949	19,224	-	200,538	256,756
Deferred Inflows of Resources	267,506	344,384	106,631	-	-	-	-	718,521
Fund Balances:								
Nonspendable	8,155	193	1,515	-	-	-	-	9,863
Restricted	-	398,592	-	47,149	-	-	67,069	512,810
Committed	786,045	97,960	193,495	-	214,939	23,885	-	1,316,324
Total Fund Balances	794,200	496,745	195,010	47,149	214,939	23,885	67,069	1,838,997
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$ 1,085,557	$ 850,977	$ 301,987	$ 50,098	$ 234,163	$ 23,885	$ 267,607	$ 2,814,274

City of Evansville, Wisconsin

Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2025

	Capital Projects Funds							
	Capital Projects Levy	TIF 6	TIF 7	TIF 8	TIF 9	TIF 10	Page Total	Nonmajor Funds
ASSETS								
Cash and Cash Equivalents	$ 77,935	$ 270,807	$ 367,390	$ 107,468	$ 65,675	$ (3,518)	$ 885,757	$ 3,133,970
Receivables:								
Taxes	116,935	100,923	-	43,126	31,639	242	292,865	688,032
Accounts, net	-	7,767	-	-	-	-	7,767	168,798
Prepaid Expenses	-	-	-	-	-	-	-	9,863
Total Assets	194,870	379,497	367,390	150,594	97,314	(3,276)	1,186,389	4,000,663
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES								
Liabilities:								
Accounts Payable	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 114,106
Due to Other Funds	-	-	-	-	41,216	-	41,216	41,216
Grant Advance	-	-	-	-	-	-	-	142,650
Total Liabilities	-	-	-	-	41,216	-	41,216	297,972
Deferred Inflows of Resources	181,000	156,215	-	66,753	48,973	374	453,315	1,171,836
Fund Balances:								
Nonspendable	-	-	-	-	-	-	-	9,863
Restricted	-	223,282	367,390	83,841	7,125	-	681,638	1,194,448
Committed	13,870	-	-	-	-	-	13,870	1,330,194
Unassigned (Deficit)	-	-	-	-	-	(3,650)	(3,650)	(3,650)
Total Fund Balances (Deficit)	13,870	223,282	367,390	83,841	7,125	(3,650)	691,858	2,530,855
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$ 194,870	$ 379,497	$ 367,390	$ 150,594	$ 97,314	$ (3,276)	$ 1,186,389	$ 4,000,663

City of Evansville, Wisconsin

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2025

	Special Revenue Funds							
	EMS	**Library**	**Cemetery**	**Tourism Commission**	**Revolving Loan**	**K9**	**ARPA**	**Page Total**
REVENUES								
Property Taxes	$ 158,001	$ 335,994	$ 96,339	$ -	$ -	$ -	$ -	$ 590,334
Other Taxes	-	-	-	13,349	-	-	-	13,349
Intergovernmental	160,216	90,381	-	-	-	-	228,061	478,658
Public Charges for Services	485,604	21,511	48,685	-	650	-	-	556,450
Interest Income	11,031	75,840	3,502	1,315	5,718	498	8,815	106,719
Miscellaneous Income	351	24,560	100	-	1,000	150	-	26,161
Total Revenues	815,203	548,286	148,626	14,664	7,368	648	236,876	1,771,671
EXPENDITURES								
Current:								
General Government	-	-	-	-	-	-	45,360	45,360
Public Safety	656,816	-	-	-	-	-	8,294	665,110
Health and Human Services	-	-	141,611	-	-	-	-	141,611
Culture, Recreation, and Education	-	506,854	-	-	-	-	7,357	514,211
Conservation and Development	-	-	-	45,443	-	-	-	45,443
Capital Outlay	-	-	-	-	60,780	-	154,850	215,630
Total Expenditures	656,816	506,854	141,611	45,443	60,780	-	215,861	1,627,365
Excess (Deficiency) of Revenues Over Expenditures	158,387	41,432	7,015	(30,779)	(53,412)	648	21,015	144,306
Net Change in Fund Balances	158,387	41,432	7,015	(30,779)	(53,412)	648	21,015	144,306
Fund Balances (Deficit) - Beginning of year	635,813	455,313	187,995	77,928	268,351	23,237	46,054	1,694,691
Fund Balances (Deficit) - End of year	$ 794,200	$ 496,745	$ 195,010	$ 47,149	$ 214,939	$ 23,885	$ 67,069	$ 1,838,997

City of Evansville, Wisconsin

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2025

	Capital Projects Fund							
	Capital Projects Levy	TIF 6	TIF 7	TIF 8	TIF 9	TIF 10	Page Total	Nonmajor Funds
REVENUES								
Property Taxes	$ 34,315	$ 153,116	$ -	$ 64,744	$ 48,210	$ -	$ 300,385	$ 890,719
Other Taxes	-	-	-	-	-	-	-	13,349
Intergovernmental	-	9,351	-	1,685	-	-	11,036	489,694
Public Charges for Services	-	-	-	-	-	-	-	556,450
Interest Income	-	2,516	6,054	398	281	-	9,249	115,968
Miscellaneous Income	-	7,768	-	-	-	-	7,768	33,929
Total Revenues	34,315	172,751	6,054	66,827	48,491	-	328,438	2,100,109
EXPENDITURES								
Current:								
General Government	-	150	-	-	-	-	150	45,510
Public Safety	9,100	-	-	-	-	-	9,100	674,210
Public Works	21,433	-	-	-	-	-	21,433	21,433
Health and Human Services	36,821	-	-	-	-	-	36,821	178,432
Culture, Recreation, and Education	17,000	-	-	-	-	-	17,000	531,211
Conservation and Development	-	-	-	-	150	150	300	45,743
Capital Outlay	-	97,122	-	150	-	-	97,272	312,902
Total Expenditures	84,354	97,272	-	150	150	150	182,076	1,809,441
Excess (Deficiency) of Revenues Over Expenditures	(50,039)	75,479	6,054	66,677	48,341	(150)	146,362	290,668
OTHER FINANCING SOURCES (USES)								
Transfers Out	-	(73,848)	(68,250)	(52,912)	-	-	(195,010)	(195,010)
Total Other Financing Sources and Uses	-	(73,848)	(68,250)	(52,912)	-	-	(195,010)	(195,010)
Net Change in Fund Balances	(50,039)	1,631	(62,196)	13,765	48,341	(150)	(48,648)	95,658
Fund Balances (Deficit) - Beginning of year	63,909	221,651	429,586	70,076	(41,216)	(3,500)	740,506	2,435,197
Fund Balances (Deficit) - End of year	$ 13,870	$ 223,282	$ 367,390	$ 83,841	$ 7,125	$ (3,650)	$ 691,858	$ 2,530,855

STANDARD FORM OF AGREEMENT BETWEEN OWNER AND CONTRACTOR

This Standard Form of Agreement (the "Contract") is made, entered into and effective as of the 1st day of June, 2026, by and between UPPER 90 ENERGY, LLC, a Wisconsin limited liability company (hereinafter "Contractor") and City of Evansville (hereinafter "Owner").

CONTRACT TERMS AND CONDITIONS:

PROJECT LOCATION ("Project Site"): Project will be performed at specified buildings throughout the district based on the scope of the project. The mailing address for the Owner is 31 S Madison St, Evansville, WI 53536.

WORK SCOPE (the "Work"): See attached **Exhibit "A"**. Work is to be performed pursuant to those drawings and/or specifications dated June 1st, 2026, and attached hereto as **Exhibit "A"** which is incorporated herein by reference as though set forth in full.

CONTRACT PRICE (the "Contract Price"): **$101,000.**

CONTRACT TERM (the "Contract Term"): unless otherwise cancelled or terminated, this Contract shall expire 1 **year** after the Final Completion date.

PROGRESS PAYMENT SCHEDULE ("Payment Schedule"): Owner agrees to pay the Contract Price to Contractor upon the Payment Schedule attached hereto as **Exhibit "B"** which is incorporated herein by reference as though set forth in full.

WORK SCHEDULE (the "Project Schedule"):

Commencement: Work will start within 45 days after (1) this Contract is signed by Owner; (2) down payment is received by Contractor pursuant to the Payment Schedule; (3) satisfactory proof of Owner's ability to pay is given to Contractor; (4) all governmental permits/approvals necessary for the Work are issued. The Project Schedule shall be consistent and in accordance with **Exhibit "C"** attached hereto and incorporated herein by reference as though set forth in full.

Substantial Completion: Substantial Completion means the Work is ready for use for the purpose for which it was intended and/or the occupancy permit or other government approval, if required, is issued, whichever occurs first. Substantial Completion will occur on or before 180 days after Commencement, subject to extension as provided in this Contract. Please note that any changes to the Substantial Completion date may be communicated in writing via email correspondence (i.e. weather, change orders, or other delays as outlined herein). Substantial Completion can be reached even though punch list items may then be outstanding. Owner shall furnish to Contractor acknowledgement of Substantial Completion consistent with the form attached hereto and incorporated herein by reference as **Exhibit "D"** upon acknowledgement of Substantial Completion.

1. Drawings and Specifications. The final drawings and specifications from which the Work will be constructed are attached to this Contract as **Exhibit "A"** which is incorporated herein by reference as though set forth in full. The Contractor has sole control of construction methods, sequence of Work and coordination of its subcontractors to perform the construction identified in the drawings and specifications. Dimensions shown are approximate and subject to field verification. Any products or design details contained in any drawings pertaining to the Work may not be an exact depiction of the products and design details actually used to complete the Work, but actual products and design details will meet or exceed the standards and quality of those appearing in the drawings. If drawings and specifications conflict, the specifications control.

2. Materials. To the extent not fully identified in the drawings and/or specifications, the Owner will make selections of all materials, appliances, colors, finishes and other items within reasonable times established by the Contractor or a day for day extension of the date for Substantial Completion will be made until such selections are made, which shall be documented in accordance with Paragraph 9 herein. **While Contractor will make reasonable efforts to cause materials to match existing construction, Owner understands that the natural characteristics of building materials may result in minor color, texture and finish variations, and that perfect matches are not**

guaranteed. Building material imperfections may include imperfections within industry standards for acceptable inconsistencies. Any excess materials delivered to the Project Site and not needed to complete the Work will remain the property of Contractor, unless paid for by Owner, in which case Owner may elect to retain such materials or have Contractor remove such materials.

3. Owner Duties. The Owner will timely provide at Owner's expense, and Owner is solely responsible throughout performance of the Work for: (a) facilitating continuing access to the Project Site, it being understood that Contractor's work and related activities may not materially disrupt the education of students, seven days per week, based on a schedule of work provided by Contractor, which may be altered with reasonable advance notice; (b) removal of any existing hazardous materials, such as asbestos, lead, PCBs, or other environmental hazards, including, but not limited to, mold, mildew, fungi or other similar microbial conditions; (c) keeping pets away from the Work area; (d) identification of private utility connections and locations and arranging for any relocation of utilities; (e) providing electricity, water, and toilet facilities for use by Contractor and its subcontractors; (f) provision of any existing survey(s) locating any existing aboveground and underground structures in or near the Work area and easements or other site restrictions, if requested by Contractor; (g) providing secure storage area(s) for Contractor's and its subcontractors' materials and equipment necessary to complete the Work, (h) removal, protection and reinstallation of Owner's personal property, (i) moisture control and regular maintenance of the completed work

4. Owner-Furnished Labor or Materials. If the Contract Documents provide that Owner is to furnish labor or materials, Owner agrees that Owner's performance of the Work shall be performed within a reasonable time after notice from Contractor that such Work must be performed, or such materials furnished. Owner's Work and/or materials shall be acceptable to the Contractor and any applicable government authorities. Owner is responsible for the protection of, and/or repair of, damage to any materials or labor supplied by Owner or Owner's other contractors, subcontractors or agents unless caused by the actions or omissions of the Contractor. Any of the Work performed by Owner or Owner's other contractors, subcontractors or agents, or any damage to the Work caused by the Owner or Owner's other contractors, subcontractors or agents is excluded from Contractor's limited warranty.

5. Permits. Contractor, at Owner's expense, shall procure all permits, licenses, certifications and other applicable governing authority requirements and inspections for the Work. Owner shall, as necessary, provide Contractor with assistance in obtaining such permits and inspections.

6. Hazardous Material. If a hazardous material, such as asbestos, lead, PCBs, or other environmental hazard, such as mold, mildew, fungi or other similar microbial conditions, is discovered at the Project Site, Contractor will not be obligated to commence or continue work until such material or hazard has been remediated or removed at Owner's expense. A day for day extension of the date for Substantial Completion will be made until such removal or remediation which shall be documented in accordance with Section 10 herein.

7. Insurance and Bonds. Owner will maintain property insurance and assume all risk of loss during performance of the Work for Project Site physical losses, including basement collapse, fire, wind damage, theft and vandalism. Contractor will maintain general liability insurance in the amount of $1,000,000 per occurrence.

The Contractor shall purchase from and maintain in a company or companies lawfully authorized to do business in the jurisdiction in which the Project is located such workers' compensation insurance for its employees and general liability insurance covering performance or arising out of the Work, other than loss of use damages, and which may arise out of or result from the Contractor's operations under the Contract and for which the Contractor may be legally liable, whether such operations be by the Contractor or by a subcontractor or by anyone directly or indirectly employed by any of them, or by anyone for whose acts any of them may be liable.

The insurance required shall be written for not less than limits of liability specified in the Contract Documents or otherwise required by law, whichever coverage is greater. Coverages, whether written on an occurrence or claims-made basis, shall be maintained without interruption from the date of commencement of the Work until the date of final payment and termination of any coverage required to be maintained after final payment, and, with respect to the Contractor's completed operations coverage, until the expiration of the period for correction of Work or for such other period for maintenance of completed operations coverage as specified in the Contract Documents.

Certificates of insurance acceptable to the Owner and Contractor shall be filed with the opposite party, as applicable, prior to commencement of the Work and thereafter upon renewal or replacement of each required policy of insurance.

These certificates and the insurance policies required shall contain a provision that coverages afforded under the policies will not be canceled or allowed to expire until at least thirty (30) days' prior written notice has been given to the opposite party, as applicable.

The Contractor shall cause the commercial liability coverage required by the Contract Documents to include the Owner, as an additional insured for claims caused in whole or in part by the Contractor's negligent acts or omissions during the Contractor's operations.

The Owner shall cause all insurance coverage required of it, him or her by the Contract Documents to include (1) the Contractor, as and additional insured for claims caused in whole or in part by the Owner's negligent acts or omissions of Owner, Owner's agents, or anyone invited to the Project Site by Owner.

Contractor shall furnish bonds covering faithful payment under, and performance of, the Contract as required by Wis. Stat. sec. 779.14. Contractor shall further maintain a list of all subcontractors and suppliers performing labor or furnishing material under the Contract.

8. Payments. Upon receipt of an invoice, Owner will make full payment of the invoiced amount within thirty (30) business days of presentation of the invoice to the Owner, including amounts requested for approved changes and overages on allowances, all as required in this Contract, except that the time period shall be tolled during the period of any good faith dispute or request for clarification on any invoice is presented to Contractor in writing by Owner. The parties shall make every reasonable effort to expeditiously resolve any such dispute or request for clarification. Changes must be invoiced and authorized in writing by Owner before the additional Work is performed. Payment for overages on allowances will be invoiced at the time each such item is selected, subject to Owner's prior written authorization. Credit for underages on allowances will be separately identified and deducted from the Final Payment invoice amount. Owner shall pay a finance charge calculated at the rate of 12% per annum (pro-rated for partial months) on all past due amounts which are not the subject of a good faith dispute.

9. Changes. All changes to the drawings and specifications will be made upon written Change Order executed and billed to, or credited to, Owner in advance of the changed Work being performed. Change Orders will identify the change in the Work which will be added or deleted, the cost for the change or method for calculating the cost, and the number of additional days, if any, for the Contractor to achieve Substantial Completion. Where Contractor seeks input and information from Owner prior to issuing a Change Order, Owner shall use reasonable efforts to respond to Contractor's request for information within three (3) calendar days, subject to any Board review.

10. Delays. If Contractor is prevented from completing the Work due to delays of the Owner in supplying information, materials to be incorporated into the Work or in timely making payment; delays of governmental authorities or third parties; delays due to adverse weather conditions, delays due to Owner's removal or investigation of hazardous materials or environmental hazards, damages arising from vandalism or fire, or as a result of any other conditions constituting an Act of God, then Contractor shall be entitled to an equitable adjustment of the number of days to achieve Substantial Completion plus a reasonable period for rescheduling and setup of its subcontractors. For each such delay, or for each delay in the aggregate such as adverse weather conditions, Contractor shall convey a Change Order to Owner identifying the number of days attributable to the delay. If the Owner halts construction of the Work for Owner's convenience or fails to make the Project Site available for a period of thirty (30) days or more, then Contractor at its option and upon written notice to the Owner, may terminate this Contract and receive compensation as provided in Paragraph 13 below.

11. Warranty. Contractor warrants that all materials and equipment shall be new unless otherwise specified, of good quality, in conformance with the Contract Documents, and free from defective workmanship and materials. Contractor further warrants that the Work shall be free from material defects not intrinsic to the design or materials required in the Contract Documents. Notwithstanding the foregoing, Contractor's warranty does not include: (a) remedies for defects or damages caused by other trades' work or design unless such Work is performed by an agent or subcontractor of the Contractor; (b) normal wear and tear; (c) use for a purpose for which the Work was not intended; (d) improper or insufficient maintenance; (e) modifications performed by Owner or Owner's other contractors, subcontractors or agents; (f) abuse; or (g) defects in products, equipment, systems, or materials covered by manufacturers' warranties for which Owner receives full compensation. Unless Owner requests to receive them after installation, all manufacturers' warranties which apply to products, equipment, systems, or materials incorporated into the Work shall be given to Owner at the conclusion of the Project. Any products, equipment, systems, or materials which

are covered by a manufacturer's warranty shall be covered exclusively by that warranty, except that Contractor shall assist Owner in any such warranty claim, including assistance in verifying that such equipment was properly installed so as not to invalidate the warranty. Contractor's warranty as set forth above shall commence upon Substantial Completion and run for a period of twelve (12) months, except that such period shall not begin to run until any warrantied matter is discovered in the event that the Contractor knowingly performed substandard work or took measures to conceal from Owner any such defects or deficiencies Contractor becomes aware of during the warranty period. This warranty shall extend to Owner alone and automatically terminates upon Owner selling or vacating the Project Site. The warranty period is not extended by Contractor's correction of defective work or materials pursuant to this warranty, except that the warranty period will be extended for such corrective work. If Owner discovers any defect to which Contractor's warranty applies, Owner shall notify Contractor in writing, identifying the defect and the relevant Contract requirement which has been violated, within a reasonable time of Owner's discovery of the defect. Contractor shall promptly correct the defect at its own time and cost and bear the expense of additional services required for correction of the defect. If Owner does not provide Contractor notice of a defect within a reasonable time of discovery or does not permit Contractor the opportunity to examine, test or correct the defect as reasonably requested by Contractor, Owner waives the Contractor's obligation to correct the defect. **There are no other warranties, express or implied, including implied warranties of merchantability, fitness for a particular purpose or habitability. Contractor is not liable to Owner for incidental or consequential damages of any sort.**

12. Governing Law. This Contract shall be deemed to have been made in and governed by the laws of the State of Wisconsin.

13. Termination. Contractor may unilaterally terminate this Contract based on Owner's failure to timely pay amounts due, after ten (10) days written notice of same without cure, or Owner's repeated and persistent failure to timely make decisions relative to the Work. In such event, Owner shall remain obligated to pay Contractor for the value of all Work completed and materials ordered and delivered as of the date of termination.

The Owner may, upon 7 days ' notice to the Contractor and Contractor's surety, terminate the Contract if the Contractor repeatedly refuses or fails to supply enough properly skilled workers or proper materials, fails to make payment for materials or labor in accordance with this Contract or otherwise materially breaches this Contract. When the Owner terminates the Contract for one of the reasons stated in this preceding paragraph, the Contractor shall not be entitled to receive further payment until the project is finished and the Owner may finish the project by any reasonable method the Owner deems appropriate. If the cost of completing the Project exceeds the unpaid balance owed to the Contractor, the Contractor shall pay the difference to the Owner. This obligation for payment shall survive termination of the Contract.

14. Marketing. Owner agrees to allow Contractor to display its sign on the Project Site, provided such display does not violate any covenant, municipal ordinance, or other applicable law. Owner agrees to allow Contractor, or an agent thereof, to take photographs of the Project Site before, during, and after completion of the Work and to use such photographs in Contractor's marketing and promotional materials, provided that such photos do not include students or District staff and such photos otherwise meets all applicable legal requirements. Owner shall not be entitled to any compensation for Contractor's display of its sign on the Project Site or for the use of such photographs in Contractor's marketing and promotional materials.

15. Project Site Conditions. Owner is aware that the performance of the Work produces noise, dust, fumes, vapors, odors, and other debris. Contractor agrees to complete the Work at times and using methods that do not disrupt the educational process or other use of the Site, except as agreed in writing by the Owner. Contractor agrees to attempt to keep noise, dust, fumes, vapors, odors, and other debris to a reasonable and customary level for the Work being performed at the Project Site. Owner shall hold Contractor harmless from claims by third parties relating to noise, dust, fumes, vapors, odors, and other debris that are emitted or created during the performance of the Work.

16. Miscellaneous. The Contract, all Exhibits attached thereto, drawings, specifications, and subsequently issued Change Orders (collectively, the "Contract Documents") are essential parts of this Contract, and a requirement occurring in one is binding as though occurring in all. If any inconsistency or ambiguity is believed to exist among any of the Contract Documents, the inconsistency or ambiguity shall be resolved by applying the following order of precedence: (a) this Contract (including modifications by Change Orders), (b) the drawings and specifications, and (c) any other documents comprising the Contract Documents. Failure of a party to insist upon strict performance of any terms or conditions of this Contract or failure or delay in exercising any rights or remedies provided herein or by law shall not be deemed a waiver of any right of the party to insist upon strict performance hereof or any of its rights or

remedies in the future. All terms, conditions and provisions of this Contract, which by their nature are independent of the period of performance, shall survive the cancellation, termination, expiration, default or abandonment of this Contract. This Contract is intended by the parties as a final expression of their agreement and as a complete and exclusive statement of its terms, there being no conditions to the full effectiveness of this Contract except as set forth in this Contract. No course of conduct or dealings between the parties shall be the basis of any claim that any provision of any of the Contract Documents has been amended or modified, except as provided in Section 21. Owner acknowledges that Owner read and understood all of the provisions of this Contract. Owner warrants that the person executing this Contract, and any subsequent Change Orders, has legal authority to do so. Owner acknowledges review and approval of the entire Contract before execution. This Contract is not assignable by either party.

Contractor, or its subcontractors, shall be entitled to all of EPACT 179d energy incentives including deductions or other value derived from such incentives as a result of Contractor's work.

Contractor shall be responsible for keeping the premises and surrounding area free from accumulation of waste materials or rubbish caused by operations under this Contract. At completion of the Work, Contractor shall be responsible, at Contractor's expense, to remove all construction waste materials, trash, rubbish, tools, construction equipment, machinery and surplus material from the Project Site.

17. Successors and Assigns. All of the provisions of this Contract shall be binding upon and inure to the benefit of the parties hereto and their respective heirs, if any, or successors.

18. Headings. The headings used in this Contract are intended solely for purposes of identifying the various paragraphs and subparagraphs contained herein and are for the convenience of the parties hereto. Such headings are in no way intended to describe, interpret, define or limit the scope of this Contract or any of the paragraphs or subparagraphs hereto or the intent of the parties hereto.

19. Waiver. Waiver by one party hereto of breach of any provision of this Contract by the other shall not operate or be construed as a continuing waiver.

20. Assignment. A party shall not assign any of its, his or her rights under this Contract, or delegate the performance of any of its, his or her duties hereunder, without the prior written consent of the other party.

21. Modification or Amendment. No amendment, change or modification of this Contract shall be valid unless in writing signed by the parties hereto. Any attempt to amend or modify this Contract in any manner other than by written instrument executed by the parties shall be void.

22. Entire Agreement. This Contract and any exhibits attached constitute the entire understanding and agreement of the parties, and any and all prior agreements, understandings, and representations are hereby terminated and canceled in their entirety and are of no further force and effect.

23. No Third-Party Beneficiaries. Nothing express or implied in this Contract is intended to confer, nor shall anything herein confer, upon any person other than the parties and the respective successors or permitted assigns of the parties, any rights, remedies, obligations or liabilities whatsoever, unless otherwise expressly provided for herein.

24. Severability. If any provision of this Contract, or any portion thereof, is held to be invalid, void or unenforceable, then the remainder of this Contract shall nevertheless remain in full force and effect without being impaired or invalidated in any way.

25. Neutral Construction. The parties agree that this Contract was negotiated fairly between them at arm's length and that the final terms of this Contract are the product of the parties' negotiations. This Contract shall be construed without regard to any presumption or role requiring construction against the party drafting this Contract.

26. Authority/Facsimile/Email/Counterparts/Signatures. The individuals executing below on behalf of entities indicate that they have the necessary authority to bind such parties to this Contract. This Contract and any other requirements herein for written notification, may be executed and exchanged by facsimile or e-mail correspondence, which shall be treated as the original, and may be executed in one or more counterparts, each of which shall be deemed an original and all of which taken together shall constitute a single agreement.

27. Time of Essence. Time is of the essence of each and every term, condition, obligation and provision of this Contract.

UPPER 90 ENERGY, LLC	**CITY OF EVANSVILLE**
By: ______________	By: ______________
Name: Mario Millonzi	Name: ______________
Its: Partner, 6/1/26	Its: ______________

Exhibit A: Scope of Work

Facility Improvement Measure (FIM) Summary:

UPPER90
a Centrix Company

City of Evansville
Facility & Infrastructure Improvement Measures
5/29/2026

Capital Improvement Measure	Description	Guaranteed Maximum Price	Estimated Annual Savings		Estimated Rebate & Tax Credits	Simple Payback (years)
			Energy	Maintenance		
Building Envelope Improvements (EMS)	Upgrades include adding attic insulation over uninsulated floor cavities and sealing the attic hatch. Existing fiberglass insulation in sill boxes will be removed and replaced with closed cell spray foam. These areas currently suffer from poor insulation design and air leakage, impacting energy efficiency and building integrity.	$10,500	$310	$330	$0	16.4
Building Envelope Improvements (EMS Garage)	Attic areas currently lack insulation and exhibit air leakage, reducing energy efficiency and overall building performance. Upgrades include adding attic insulation over uninsulated cavities, sealing and insulating the attic hatch, and installing spring-loaded hinges on garage bay doors to improve air tightness.	$7,900	$200	$250	$0	17.6
Building Envelope Improvements (Police Station)	Significant air leakage was identified throughout the building, especially above the drop ceiling. Scope includes sealing wall and roof penetrations, improving vapor barrier integrity, replacing door weather-stripping, adding spring-loaded hinges to garage doors, and sealing ductwork to improve overall energy performance and indoor air control.	$25,300	$800	$780	$0	16.0
Building Envelope Improvements (Library)	Seal gaps and roof and wall penetrations across the building, including new sealants in the vestibule entry area.	$4,100	$260	$130	$0	10.5
LED Lighting Upgrade (Water Utility Building)	Replacement of the LED highbays in the new Utility Building building.	$37,900	$1,261	$1,671	$2,400	12.1
LED Lighting Retrofit (Police Station)	Existing fixtures are LED 18W technology, replacement of current technology LED lamps that are 9.5W for energy savings. New High bays in the garage.	$10,400	$347	$458	$450	12.4
LED Lighting Retrofit (EMS Garage)	Retrofit of non-LED fixtures in the EMS garage.	$4,900	$281	$214	$95	9.7

SCOPE OF WORK

FIM #1 – Building Envelope Improvements (EMS Office, EMS Shop, Library, Police Station)

Implement building envelope upgrades.

The following is included in the Scope of Work:

Materials, labor, tools, and equipment, as well as other items required to complete the Work listed below are included:

EMS Office:

- Remove and dispose of existing deficient insulation as required and furnish/install new blown cellulose attic insulation to a nominal R-50 level, including attic hatch damming, rigid foam insulation at hatch lid, and weatherstripping.
- Remove existing fiberglass insulation and furnish/install spray-applied closed cell foam insulation at accessible sill box cavities, including air sealing, fire caulk at high-temperature exhaust penetrations, rock wool insulation where required.

EMS Garage:

- Furnish and install blown cellulose attic insulation over existing closed floor joist cavities to a nominal R-50 level, including attic hatch damming, rigid foam insulation at hatch lid.
- Furnish and install spring-loaded hinges on the existing tuck-under garage bay door to improve air tightness and provide a tighter seal between door and weatherstripping.

Library:

- Furnish and install air sealing at accessible roof-to-wall junctures in the new vestibule entrance using foam sealants, including ceiling tile movement, floor protection where necessary.
- Furnish and install general air sealing at accessible significant wall and roof penetrations using foams, caulks, and related sealants, including electrical, utility, and exhaust penetrations.

Police Station:

- Furnish and install general building air sealing at accessible significant through-wall and roof penetrations, including selective vapor barrier seam repairs and sealing at overhead door penetrations, using foams, tapes, caulks, and related sealants
- Furnish and install air sealing at accessible roof-to-wall junctures using foam sealants, tapes, and caulk to tie vertical and horizontal vapor barriers together, including all related materials and labor necessary for a complete installation. Wall air sealing and through-roof penetrations are excluded.
- Remove and replace existing door-weatherstripping at three swing doors with like or similar products.
- Furnish and install spring-loaded hinges on three existing garage doors to improve air tightness and provide a tighter seal between the door and weatherstripping.
- Furnish and install duct sealing at flexible duct and boot connections using UL181-approved mastic sealant.

The following is not included in the Scope of Work:

1) Any repairs or changes to the existing system items not included in sections above.
    a. Replacing any existing non-functional valves, or dampers is not included unless specifically identified.
    b. Providing and installing any new fire alarm devices that interface with the HVAC systems is not included.
2) Any electrical, piping, ductwork beyond the scope of work included in sections above.

3) Changes or modifications of the building's structural components.
4) Removal of any Asbestos or other Hazardous Waste Materials, if any hazardous waste materials are found, Owner will be notified immediately.
5) Relocation or replacement of any of the Owner's supplies or materials.

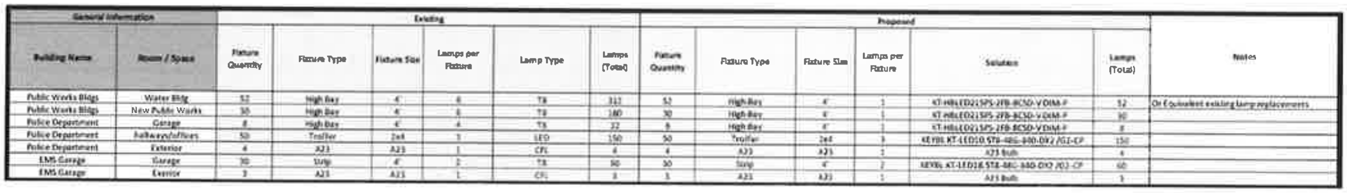
FIM #2 – Lighting Replacement (Public Works Building, Police Station, & EMS Garage)

Convert interior and exterior lighting to LED technology through fixture retrofits and replacements.

The following is included in the Scope of Work:
All materials, labor, tools and equipment, as well as all other items required to complete the Work listed below.

- Provide and install new LED technology for lighting retrofits
    - Remove and recycle existing fixtures, tubes and bulbs as necessary
    - Disconnect existing ballasts and abandon in place as necessary
    - Installation and applicable wiring

- Quantities, locations, and materials identified below:



General Information		Existing						Proposed						
Building Name	Room / Space	Fixture Quantity	Fixture Type	Fixture Size	Lamps per Fixture	Lamp Type	Lamps (Total)	Fixture Quantity	Fixture Type	Fixture Size	Lamps per Fixture	Solution	Lamps (Total)	Notes
Public Works Bldgs	Water Bldg	52	High Bay	4'	6	T8	312	52	High Bay	4'	1	KT-HBLED21SPS-2FB-8CSD-VDIM-F	52	Or Equivalent existing lamp replacements
Public Works Bldgs	New Public Works	30	High Bay	4'	6	T8	180	30	High Bay	4'	1	KT-HBLED21SPS-2FB-8CSD-VDIM-F	30	
Police Department	Garage	8	High Bay	4'	4	T8	32	8	High Bay	4'	1	KT-HBLED21SPS-2FB-8CSD-VDIM-F	8	
Police Department	Hallways/offices	50	Troffer	2x4	3	LED	150	50	Troffer	2x4	3	KEYBL KT-LED10.5T8-48G-840-DX2 /G1-CP	150	
Police Department	Exterior	4	A21	A21	1	CFL	4	4	A21	A21	1	A21 Bulb	4	
EMS Garage	Garage	30	Strip	4'	2	T8	60	30	Strip	4'	2	KEYBL KT-LED18.5T8-48C-840-DX2 /G1-CP	60	
EMS Garage	Exterior	3	A21	A21	1	CFL	3	3	A21	A21	1	A21 Bulb	3	

The following is not included in the Scope of Work:
1) Any repairs of existing electrical or lighting systems items not included in sections above.
2) Any electrical, piping, ductwork beyond the scope of work included in sections above.
3) Changes or modifications of the building's structural components.
4) Removal of any Asbestos or other Hazardous Waste Materials, if any hazardous waste materials are found, the School District of Ithaca will be notified immediately.
5) Relocation or replacement of any of the Owner's supplies or materials.

Exhibit B: Payment Schedule

Payment Schedule

The payment schedule below is an estimate of the project payments by month. Actual payments will be based upon the percentage of actual completed work.

Initial Invoice – Down payment due upon receipt for equipment and material procurement

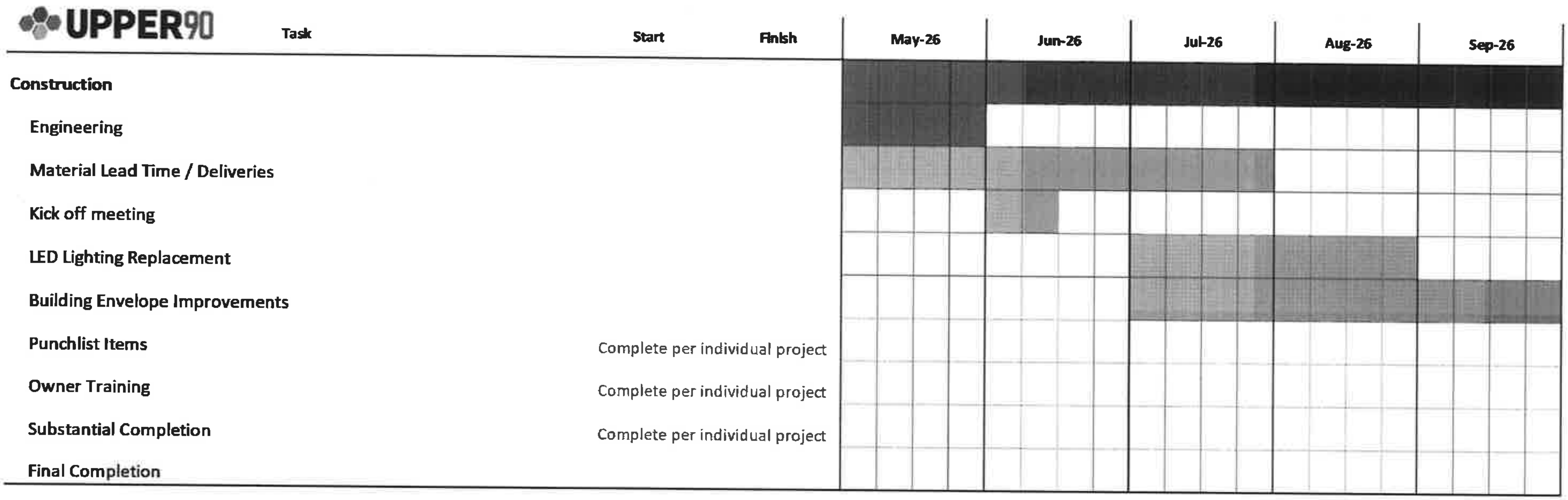
Final Invoice – 100% of total project due upon Substantial Completion

Estimated Project Payments:

Month	Year	Billing Description	Invoice Amount
May	2026	Design & Engineering / Material Procurement	$ 25,250
June	2025	Material Procurement & Work in Progress	$ 65,650
July	2025	Project Completion	$ 10,100
August	2025		
September	2025		
			$ 101,000

Exhibit C: Construction Schedule

City of Evansville - Anticipated Construction Schedule



UPPER90

Task	Start	Finish	May-26				Jun-26				Jul-26				Aug-26				Sep-26			
Construction			▨	▨	▨	▨	▨	▨	▨	▨	▨	▨	▨	▨	▨	▨	▨	▨	▨	▨	▨	▨
Engineering			▨	▨	▨	▨																
Material Lead Time / Deliveries			▨	▨	▨	▨	▨	▨	▨	▨	▨	▨	▨	▨								
Kick off meeting							▨	▨														
LED Lighting Replacement											▨	▨	▨	▨	▨	▨	▨	▨				
Building Envelope Improvements											▨	▨	▨	▨	▨	▨	▨	▨	▨	▨	▨	▨
Punchlist Items	Complete per individual project																					
Owner Training	Complete per individual project																					
Substantial Completion	Complete per individual project																					
Final Completion																						

Exhibit D: Certificates of Completion

Certificate of Substantial Completion

The Owner agrees that the Work is sufficiently complete in accordance with the Contract Documents such that the Owner can occupy or utilize the Work for its intended use. Warranties required by the Contract Documents shall commence on the date of Substantial Completion.

Facility Improvement Measure	Owner Approval	
	Signature	Date
FIM #1 – Building Envelope Improvements		
FIM #2 – LED Lighting Replacements		

Certificate of Final Completion

The Owner agrees that the Work has been completed by Upper 90 Energy and is hereby accepted by the Owner.

Owner Acceptance – Signature	Date

Final Completion Documents:

1) Upper 90 Energy will provide one (1) Electronic copy of the following (hard copies available upon request):
    a. All amended Exhibits and Contract Documents
    b. As-Built Drawings
    c. Operation and Maintenance manuals
    d. Manufacturer Warranty Information
    e. Contact Information for all vendors

8F1

Temporary Extension of Premise & Sidewalk Café Application

CITY OF EVANSVILLE CITY CLERK'S OFFICE

31 S. Madison St, PO Box 529, Evansville, WI 53536

(Application must be submitted at least 15 days prior to Public Saftey Meeting)

Application Fee: $50.00	**APPLICATION FEE WILL NOT BE REFUNDED IF DENIED OR WITHDRAWN**

This license can only be issued to a current licensed establishments.
Requested area(s) must be adjacent with the current licensed premise.

Type of license currently held:

____ **Class A Beer/Liquor** X **Class B Beer/Liquor** ____ **Class C Wine** ____ **Brewery**

Business Name:
(Must be the same as existing license) Slice Goil

Organized Occasion Name:
(if applicable) Slice Fest

Requested Date(s): September 12th 26 | **Time(s) of Operation:** 6 AM/[✓ PM] to 10 AM/[✓ PM]

Business Address: 1 E Main St Evansville WI 53536

Name of Agent: Slice Goil
(Must be the same as existing license, otherwise a new appointment of agent form must be completed)

Phone Number: [redacted] | **Email Address:** [redacted]

Name of Person in Charge of Occasion: Sarah Kilps + Andy Tomlin

Phone Number: [redacted] | **Email Address:** [redacted]

REQUIRED PREMISE DETAILS

Attach a MAP/FLOOR PLAN or SKETCH with description of extended Premises for which the temporary extension is sought and where beer/liquor/wine is to be served and consumed: (Area must be fenced)

MUST submit a security plan & identify security measure that will be implemented in order to:

- **Provide for the safety of the patrons.** Barricades will be up around parking spots
- **Ensure anyone under legal drinking age does not purchase, possesses, or consume alcohol.** everyone will be ID'd
- **Prevent unauthorized removal of alcohol from the extended premises.**
- **Prevent unauthorized carrying of alcohol onto the extended premises.** Security at sidewalk entrance and garbage cans

Expected Attendance: 50 people

Will there be music? ____ [✓ **YES**] ____ **NO** **If yes, what hours will the music be played?** 6-10 pm

I:\Licenses\Alcohol License\Application Forms\Word Docs\Temp Ext of Premise - 4-28-2026.docx

Will the event encroach upon any public property or public right-of-way?	Yes		[✓ No]
(If you answered Yes above, a street closure permit may be needed) Only parking spaces in front of Slice			

Names and Addresses of all Organization Officers:

President: Andy Tomlin — 102 N Windmill Ridge Rd — Evansville WI 53536
Name — Address — City/State/Zip

Vice President: Sarah Kips — 102 N Windmill Ridge Rd — Evansville WI 53536
Name — Address — City/State/Zip

Secretary:
Name — Address — City/State/Zip

Treasurer:
Name — Address — City/State/Zip

Declaration: An officer of the organization, declares under penalties of law that the information provided in this application is true and correct to the best of his/her knowledge and belief. Any person who knowingly provides materially false information in an application for a license may be required to forfeit not more than $1,000.

	Slice Golf
(Officer Signature/Date)	*(Name of Organization)*

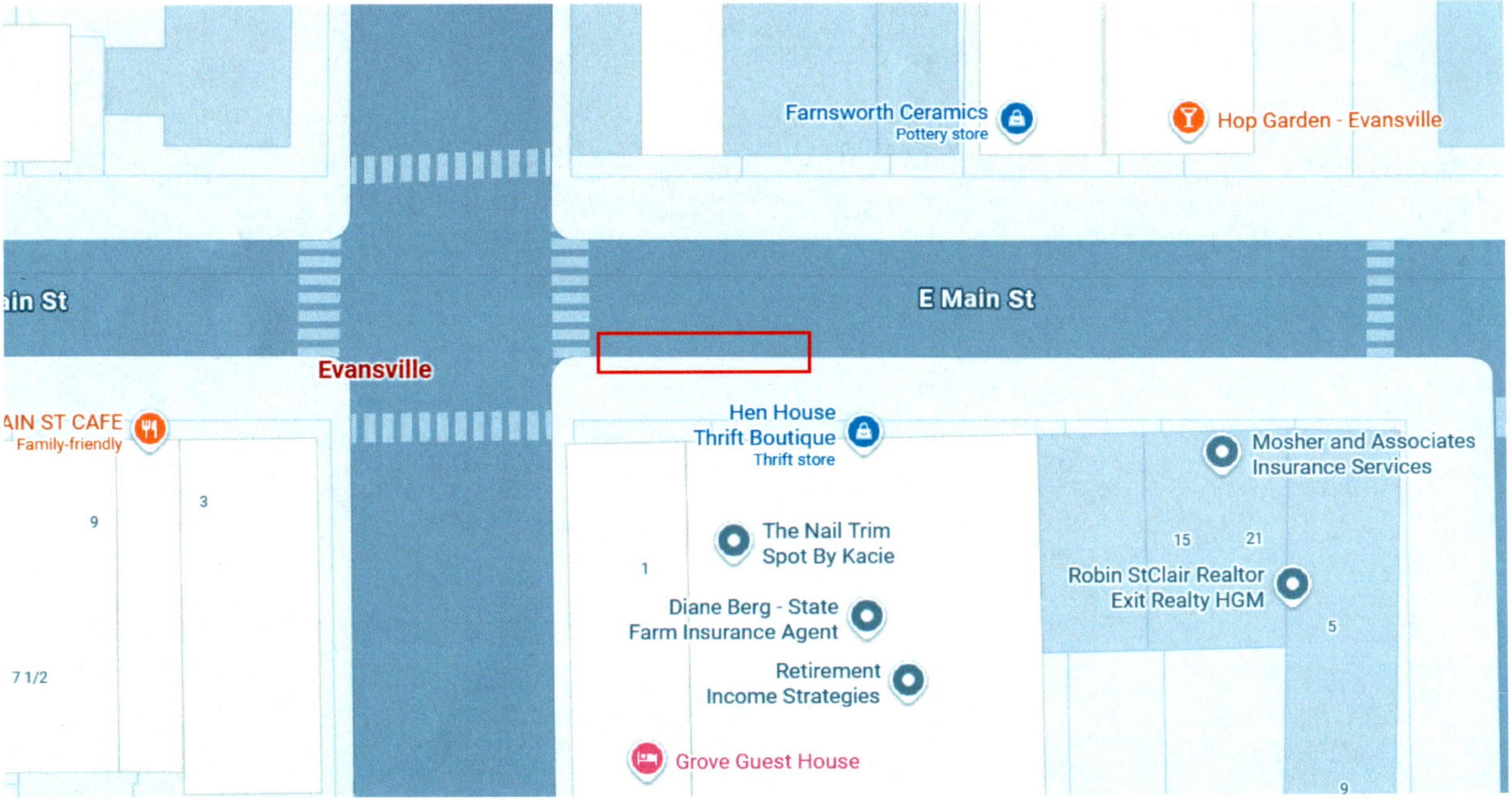
FOR MUNICIPALITY USE ONLY BELOW THIS LINE

City Clerk Recommend ~~___~~ Non-recommend______ Recommend with conditions [✓ X] Referred __________	Reason for Non-Recommend/conditions Needs Street Closure Permit ~~w/~~ More detailed Map. JH
Chief of Police: Recommend X Non-recommend______ Recommend with conditions_____	Reason for Non-recommend/conditions Email
Public Works: Foreperson Recommend X Non-recommend______ Recommend with conditions_____	Reason for Non-recommend/conditions Email
Community: Development: Recommend______ Non-recommend______ Recommend with conditions_____	Reason for Non-recommend/conditions________
Date Filed with Clerk's Office: 7/23/26	**Public Safety: Approved/Denied Date:** 8-5-26
Date License Issued:	**Council: Approved/Denied Date:** 8-11-26

Notes & Receipt Information:

Paid To:
City of Evansville

Receipt: 1.000161207 50.00
SLICE GOLF LLC
23, 2026 10:20 AM


Farnsworth Ceramics
Pottery store
Hop Garden - Evansville
ain St
E Main St
Evansville
AIN ST CAFE
Family-friendly
Hen House
Thrift Boutique
Thrift store
Mosher and Associates
Insurance Services
9
3
The Nail Trim
Spot By Kacie
1
15
21
Robin StClair Realtor
Exit Realty HGM
Diane Berg - State
Farm Insurance Agent
5
7 1/2
Retirement
Income Strategies
Grove Guest House
9

Monster Mush 8F2

Temporary Extension of Premise & Sidewalk Café Application

CITY OF EVANSVILLE CITY CLERK'S OFFICE

31 S. Madison St, PO Box 529, Evansville, WI 53536

(Application must be submitted at least 15 days prior to Public Saftey Meeting)

Application Fee: $50.00	**APPLICATION FEE WILL NOT BE REFUNDED IF DENIED OR WITHDRAWN**

This license can only be issued to a current licensed establishments.
Requested area(s) must be adjacent with the current licensed premise.

Type of license currently held:

_______ **Class A Beer/Liquor** ___X___ **Class B Beer/Liquor** _______ **Class C Wine** _______ **Brewery**

Business Name: (Must be the same as existing license) Slice Goil

Organized Occasion Name: (if applicable) Monster Mush

Requested Date(s): Oct 10th

Time(s) of Operation: 3 AM/[✓ PM] to 9 AM/[✓ PM]

Business Address: 1 E Main St Evansville WI 53536

Name of Agent: Slice Goil Sarah Tomlin

(Must be the same as existing license, otherwise a new appointment of agent form must be completed)

Phone Number: 262-745-6451

Email Address: sarahk.lps@gmail.com

Name of Person in Charge of Occasion: ~~[illegible]~~ Sarah Tomlin

Phone Number: ~~608-751-8363~~ 262-745-6451

Email Address: ~~evansvillechamber@gmail.com~~ sarahkiss@gmail.com

REQUIRED PREMISE DETAILS

Attach a <u>MAP/FLOOR PLAN</u> or <u>SKETCH</u> with description of extended Premises for which the temporary extension is sought and where beer/liquor/wine is to be served and consumed: (Area must be fenced)

Attached Map and Security Plan

MUST submit a security plan & identify security measure that will be implemented in order to:

- **Provide for the safety of the patrons.**
- **Ensure anyone under legal drinking age does not purchase, possesses, or consume alcohol.**
- **Prevent unauthorized removal of alcohol from the extended premises.**
- **Prevent unauthorized carrying of alcohol onto the extended premises.**

Expected Attendance:

Will there be music? ________ **YES** ___X___ **NO** **If yes, what hours will the music be played?** ________________

Will the event encroach upon any public property or public right-of way? [✓ Yes] No

(If you answered Yes above, a street closure permit may be needed)

Madison St to Maple St.

Names and Addresses of all Organization Officers:

President: Sarah Tomlin (Name) 102 N Windmill Ridge Rd (Address) Evansville WI 53536 (City/State/Zip)

Vice President: ~~Shawn Dempsey~~ (Name) (Address) (City/State/Zip)

Secretary: Andrew Tomlin (Name) 102 N Windmill Ridge Rd (Address) Evansville WI 53536 (City/State/Zip)

Treasurer: (Name) (Address) (City/State/Zip)

Declaration: An officer of the organization, declares under penalties of law that the information provided in this application is true and correct to the best of his/her knowledge and belief. Any person who knowingly provides materially false information in an application for a license may be required to forfeit not more than $1,000.

______________________	Slice Golf
(Officer Signature/Date)	*(Name of Organization)*

FOR MUNICIPALITY USE ONLY BELOW THIS LINE

City Clerk	Recommend ✓ Non-recommend______ Recommend with conditions _____ Referred ___________	Reason for Non-Recommend/conditions________________
Chief of Police:	Recommend X Non-recommend______ Recommend with conditions_____	Reason for Non-recommend/conditions Email
Public Works: Foreperson	Recommend_____ Non-recommend______ Recommend with conditions_____	Reason for Non-recommend/conditions________________
Community: Development:	Recommend ✓ Non-recommend______ Recommend with conditions_____	Reason for Non-recommend/conditions________________

Date Filed with Clerk's Office: 7-30-26	**Public Safety: Approved/Denied Date:** 8-5-26
Date License Issued:	**Council: Approved/Denied Date:**

Notes & Receipt Information:

Paid To:
City of Evansville

Receipt: 1.000161254 50.00
SLICE GOLF
Jul 30, 2026 3:17 PM

MonsterMash

- Will have garbage cans on both sides of closed areas
- Will have security watching to make sure no one is taking beverages outside of designated area
- Slice will ID all patrons

8F3

Temporary Extension of Premise & Sidewalk Café Application

CITY OF EVANSVILLE CITY CLERK'S OFFICE
31 S. Madison St, PO Box 529, Evansville, WI 53536
(Application must be submitted at least 15 days prior to Public Saftey Meeting)

Application Fee: $50.00	**APPLICATION FEE WILL NOT BE REFUNDED IF DENIED OR WITHDRAWN**

This license can only be issued to a current licensed establishments.
Requested area(s) must be adjacent with the current licensed premise.

Type of license currently held:

_______**Class A Beer/Liquor** _______**Class B Beer/Liquor** _______ **Class C Wine** _______ **Brewery**

Business Name: (Must be the same as existing license) Evansville Chamber of Commerce

Organized Occasion Name: (if applicable) Fall Fest + Monster Mash Market

Requested Date(s): Sat. Oct 10, 2026 **Time(s) of Operation:** 3 **AM/[✓ PM] to** 9 **AM/[✓ PM]**

Business Address: 25 W. Main Street

Name of Agent: Shawn Dunphy
(Must be the same as existing license, otherwise a new appointment of agent form must be completed)

Phone Number: 608-882-5131 **Email Address:** evansvillechamber@gmail

Name of Person in Charge of Occasion: Shawn Dunphy

Phone Number: 608-751-5363 **Email Address:** dunphys91@gmail.com

REQUIRED PREMISE DETAILS

Attach a MAP/FLOOR PLAN or SKETCH with description of extended Premises for which the temporary extension is sought and where beer/liquor/wine is to be served and consumed: (Area must be fenced)

MUST submit a security plan & identify security measure that will be implemented in order to:

- **Provide for the safety of the patrons.**
- **Ensure anyone under legal drinking age does not purchase, possesses, or consume alcohol.**
- **Prevent unauthorized removal of alcohol from the extended premises.**
- **Prevent unauthorized carrying of alcohol onto the extended premises.**

Expected Attendance: 1600+

Will there be music? __X__ **YES** ________ **NO** **If yes, what hours will the music be played?** 3pm-9pm

Will the event encroach upon any public property or public right-of way?	X	Yes		No

(If you answered Yes above, a street closure permit may be needed)

Names and Addresses of all Organization Officers:

	Name	Address	City/State/Zip
President:	Paul Liesse	13 W. Main St	Evansville
Vice President:	Kevin Ile	2 E. Main St	Evansville
Secretary:	Alliyah McComb	7 E. Main St	Evansville
Treasurer:	Denise Johnson	2 E. Main St	Evansville

Declaration: An officer of the organization, declares under penalties of law that the information provided in this application is true and correct to the best of his/her knowledge and belief. Any person who knowingly provides materially false information in an application for a license may be required to forfeit not more than $1,000.

7-21-26
(Officer Signature/Date)

Evansville Chamber of Commerce
(Name of Organization)

FOR MUNICIPALITY USE ONLY BELOW THIS LINE

City Clerk
Recommend ✓
Non-recommend______
Recommend with conditions ______
Referred ___________

Reason for Non-Recommend/conditions________________________

Chief of Police:
Recommend X
Non-recommend______
Recommend with conditions______

Reason for Non-recommend/conditions Emeit

Public Works: Foreperson
Recommend_____
Non-recommend______
Recommend with conditions______

Reason for Non-recommend/conditions________________________

Community: Development:
Recommend ✓
Non-recommend______
Recommend with conditions______

Reason for Non-recommend/conditions________________________

Date Filed with Clerk's Office:

Public Safety: Approved/Denied Date:

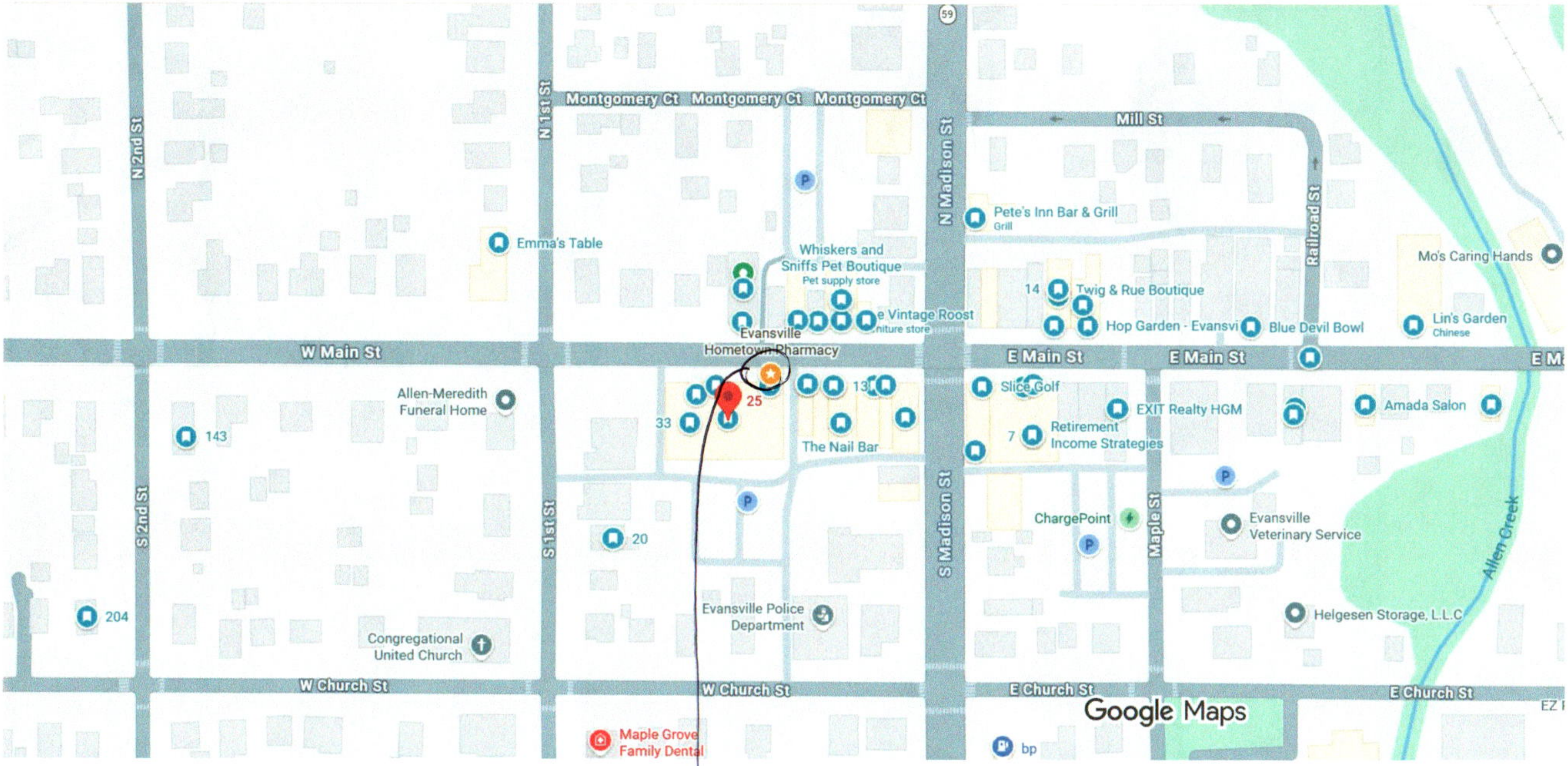
Date License Issued:

Council: Approved/Denied Date:

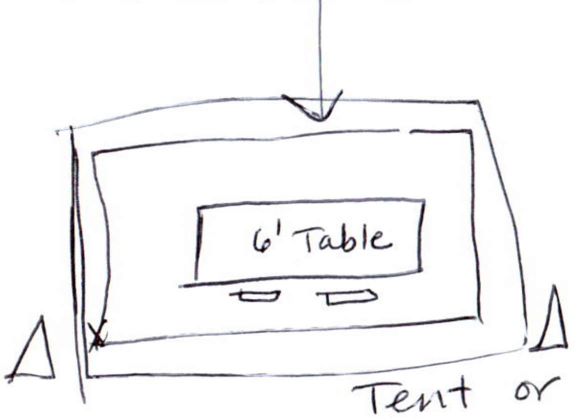
Notes & Receipt Information:

I:\Licenses\Alcohol License\Application Forms\Word Docs\Temp Ext of Premise - 4-28-2026.docx

Google Maps 25 W Main St



Imagery ©2026 , Map data ©2026 Google 100 ft



Tent or Cones Up w/Tape

Bar Olympics **8F4**

Temporary Extension of Premise & Sidewalk Café Application

CITY OF EVANSVILLE CITY CLERK'S OFFICE
31 S. Madison St, PO Box 529, Evansville, WI 53536
(Application must be submitted at least 15 days prior to Public Saftey Meeting)

Application Fee: $50.00 | **APPLICATION FEE WILL NOT BE REFUNDED IF DENIED OR WITHDRAWN**

This license can only be issued to a current licensed establishments.
Requested area(s) must be adjacent with the current licensed premise.

Type of license currently held:

_______Class A Beer/Liquor X Class B Beer/Liquor _______ Class C Wine _______ Brewery

Business Name: (Must be the same as existing license) Slice Golc

Organized Occasion Name: (if applicable) Bar Olympics

Requested Date(s): Aug 29th

Time(s) of Operation: 3 AM/[✓ PM] to 7 AM/[✓ PM]

Business Address: 1 E Main St Evansville WI

Name of Agent: Slice Golc Sarah Tomlin
(Must be the same as existing license, otherwise a new appointment of agent form must be completed)

Phone Number: 262-745-6451

Email Address: Sarahkilps@gmail.com

Name of Person in Charge of Occasion: Sarah Tomlin

Phone Number: 262-745-6451

Email Address: Sarahkilps@gmail.com

REQUIRED PREMISE DETAILS

Attach a MAP/FLOOR PLAN or SKETCH with description of extended Premises for which the temporary extension is sought and where beer/liquor/wine is to be served and consumed: (Area must be fenced)

Attached Map

MUST submit a security plan & identify security measure that will be implemented in order to:

- **Provide for the safety of the patrons.**
- **Ensure anyone under legal drinking age does not purchase, possesses, or consume alcohol.**
- **Prevent unauthorized removal of alcohol from the extended premises.**
- **Prevent unauthorized carrying of alcohol onto the extended premises.**

Expected Attendance: 30 people

Will there be music? ________[✓ YES]________ NO **If yes, what hours will the music be played?** 3-7pm

Will the event encroach upon any public property or public right-of way? [✓ Yes] No

(If you answered Yes above, a street closure permit may be needed)

2 parking spots in front of Slice

Names and Addresses of all Organization Officers:

President: Sarah Tomlin | 102 N Windmill Ridge Rd | Evansville WI 53536
Name | Address | City/State/Zip

Vice President:
Name | Address | City/State/Zip

Secretary:
Name | Address | City/State/Zip

Treasurer:
Name | Address | City/State/Zip

Declaration: An officer of the organization, declares under penalties of law that the information provided in this application is true and correct to the best of his/her knowledge and belief. Any person who knowingly provides materially false information in an application for a license may be required to forfeit not more than $1,000.

7-30-26
(Officer Signature/Date)

Slice Golf - Bar Olympics
(Name of Organization)

FOR MUNICIPALITY USE ONLY BELOW THIS LINE

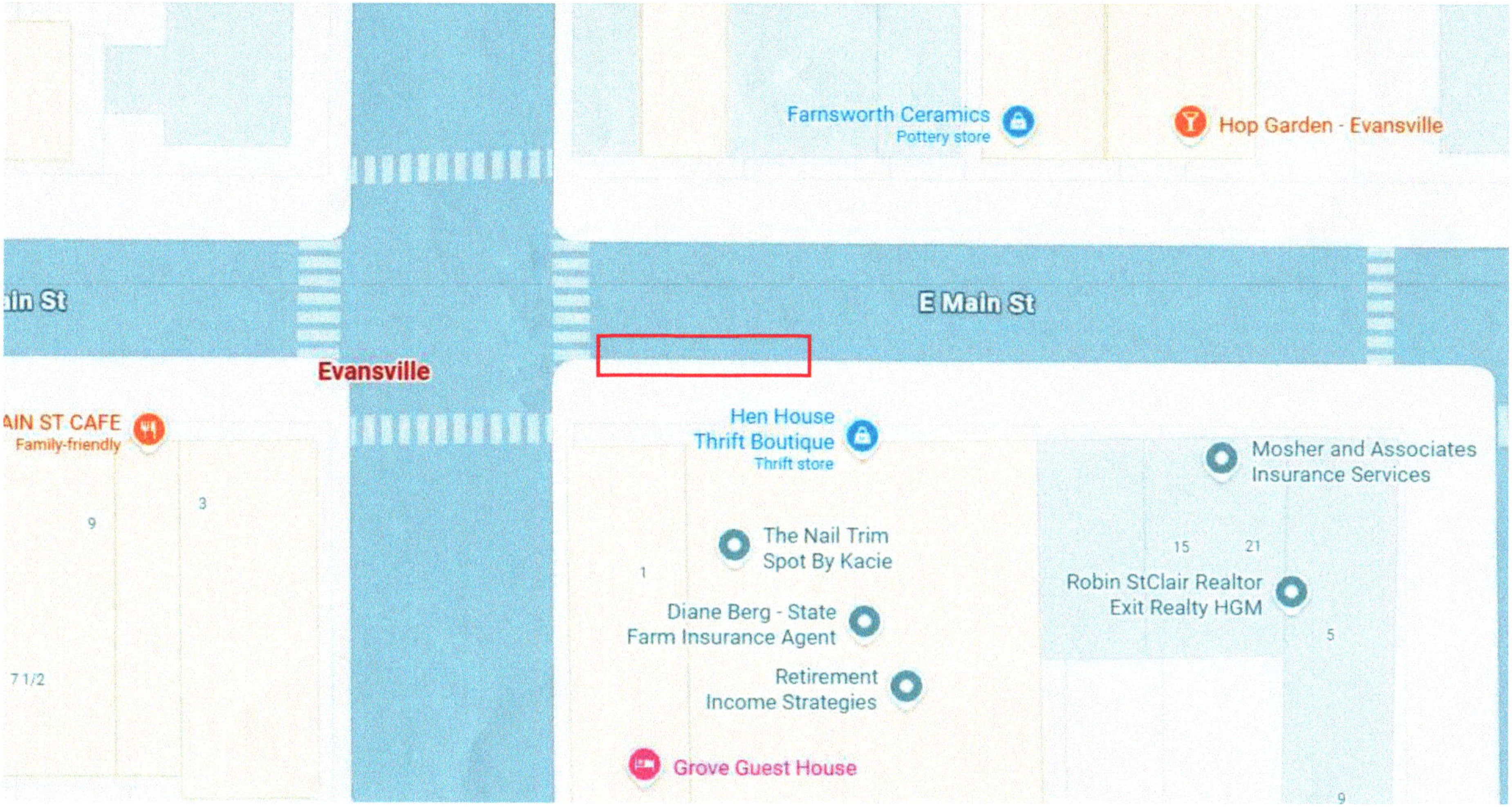
City Clerk	Recommend ✓ Non-recommend______ Recommend with conditions _____ Referred __________	Reason for Non-Recommend/conditions______
Chief of Police:	Recommend X Non-recommend______ Recommend with conditions______	Reason for Non-recommend/conditions Email
Public Works: Foreperson	Recommend_____ Non-recommend______ Recommend with conditions______	Reason for Non-recommend/conditions______
Community: Development:	Recommend ✓ Non-recommend______ Recommend with conditions______	Reason for Non-recommend/conditions______
Date Filed with Clerk's Office: 7-30-26	[redacted] **Public Safety: Approved/Denied Date:**	
Date License Issued:	**Council: Approved/Denied Date:**	

Notes & Receipt Information:

Paid To:
City of Evansville

Receipt: 1.000161254 50.00
SLICE GOLF
Jul 30, 2026 3:17 PM

Bar Olympics



- Will have security to make sure no one leaves site w/ alcohol
- Will ID all participants and will have wristbands for everyone over 21

TOWN & COUNTRY
ENGINEERING, INC.

8G1

July 23, 2026

City of Evansville
31 South Madison Street
Evansville, WI 53536

Attention: Mr. Jason Sergeant, City Administrator

Subject: Analysis of Bids and Recommendation for Award of Contracts; 2026 Drainage Improvements - Larson Acres Park

Bid Deadline: July 23, 2026 at 1:00 p.m. local time

Ladies and Gentlemen:

The purpose of this letter is to analyze the bids received for the 2026 Drainage Improvements - Larson Acres Park project and to recommend award of a contract. This project involves installing a new storm sewer and concrete swale in Larson Acres Park to increase flows and improve yearly maintenance, an alternate to extend the new concrete swale, an alternate to replace topsoil in various areas throughout the City to address unfinished warranty repair, an adder/deduct to move the substantial completion deadline to 2027, and supplemental items for property corner replacement, existing casting adjustments, excavation and disposal of bad subbase below subgrade and Breaker Run.

Five general contractors, subcontractors, and material suppliers requested sets of the plans, specifications and bidding documents. Two contractors submitted bids.

A summary of the bids is as follows:

	R & T Voegeli Excavating, LLC	Rock Road Companies, Inc.
BASE BID TOTAL	$86,590.00	$149,890.45
ALTERNATE BID NO. 1 - Extending Concrete Swale	$60,130.00	$65,202.50
ALTERNATE BID NO. 2 - Various Restoration	$14,000.00	$10,200.00
ADDER/DEDUCT BID	$1.00	$0.01
TOTAL OF SUPPLEMENTAL BID ITEMS	$12,500.00	$18,151.44

All of the bids were properly submitted.

The low bidder, using the base bid only, the base bid and alternate bid, or the base bid, alternate bid and supplemental bid is R&T Voegeli Excavating, LLC of Monroe, Wisconsin, an experienced utility and street contractor that completed similar projects for the Village of McFarland. We recommend that R&T Voegeli Excavating, LLC be awarded a contract for the base bid, plus the alternate bid 2, and supplemental bids, if the budgets allow, for a total of $113,090.

This will be a unit price contract. That is, the contractor will be paid for the work actually performed on the basis on the unit prices bid. This means that the final line item costs could be either greater than or less than the bid totals. Also, unexpected conditions are sometimes encountered which result in increased project costs. Therefore, it would be wise to continue to carry the recommended 10% contingency.

If you have any questions with respect to our thoughts on this matter, I am available at your convenience to discuss them with you.

Respectfully,
TOWN & COUNTRY ENGINEERING, INC.

Nick Bubolz

Nick Bubolz, P.E.
Project Engineer

NRB:sai
J:\JOB#S\Evansville\EV-136-S3 Larsen Acres Drainage Ditch Modifications\10. Construction\Bidding\Recommendation Ltr.docx

BID TABULATION

Project: 2026 Drainage Improvements - Larson Acres Park; City of Evansville
Engineer's Project Number: EV 136 Bid Deadline: July 23, 2026 at 1:00 p.m. local time

ITEM		BID		R & T Voegeli Excavating, LLC		Rock Road Companies, Inc.	
NO.	DESCRIPTION OF WORK	QUANT.	UNITS	UNIT PRICE	AMOUNT	UNIT PRICE	AMOUNT
BASE BID							
1.	30” HDPE Storm Sewer	12	lin. ft.	$ 180.00	$ 2,160.00	$ 261.49	$ 3,137.88
2.	30” CL III RCP Storm Sewer	8	lin. ft.	$ 250.00	$ 2,000.00	$ 773.99	$ 6,191.92
3.	30" RCP Endwall w/o Gate	1	each	$ 1,800.00	$ 1,800.00	$ 2,768.71	$ 2,768.71
4.	Storm Sewer Manhole w/ Casting	1	each	$ 6,500.00	$ 6,500.00	$ 7,024.26	$ 7,024.26
5.	Excavation/Fill to Subgrade	1	lump sum	$ 14,500.00	$ 14,500.00	$ 41,434.48	$ 41,434.48
6.	3/4" Crushed Aggregate Base Course	100	tons	$ 36.00	$ 3,600.00	$ 62.33	$ 6,233.00
7.	7' Wide Concrete Swale	2,100	sq. ft.	$ 15.00	$ 31,500.00	$ 18.85	$ 39,585.00
8.	Extra Heavy Rip-Rap	10	tons	$ 150.00	$ 1,500.00	$ 191.07	$ 1,910.70
9.	Topsoil Restoration, Seeding, Fertilizing & Mulching	1,020	sq. yds.	$ 11.50	$ 11,730.00	$ 11.20	$ 11,424.00
10.	Erosion Control	1	lump sum	$ 1,800.00	$ 1,800.00	$ 1,125.00	$ 1,125.00
11.	Traffic Control	1	lump sum	$ 500.00	$ 500.00	$ 750.00	$ 750.00
12.	Temporary Storm Sewer Bypassing	1	lump sum	$ 9,000.00	$ 9,000.00	$ 28,305.50	$ 28,305.50
	BASE BID TOTAL				$ 86,590.00		$ 149,890.45
ALTERNATE BID NO. 1 - Extending Concrete Swale							
A1-1	Excavation/Fill to Subgrade	1	lump sum	$ 13,000.00	$ 13,000.00	$ 12,728.00	$ 12,728.00
A1-2	3/4" Crushed Aggregate Base Course	80	tons	$ 36.00	$ 2,880.00	$ 62.33	$ 4,986.40
A1-3	7' Wide Concrete Swale	1,590	sq. ft.	$ 15.00	$ 23,850.00	$ 18.85	$ 29,971.50
A1-4	Extra Heavy Rip-Rap	20	tons	$ 150.00	$ 3,000.00	$ 165.33	$ 3,306.60
A1-5	Topsoil Restoration, Seeding, Fertilizing & Mulching	600	sq. yds.	$ 11.50	$ 6,900.00	$ 13.70	$ 8,220.00
A1-6	Erosion Control	1	lump sum	$ 1,000.00	$ 1,000.00	$ 990.00	$ 990.00
A1-7	Traffic Control	1	lump sum	$ 500.00	$ 500.00	$ 500.00	$ 500.00
A1-8	Temporary Storm Sewer Bypassing	1	lump sum	$ 9,000.00	$ 9,000.00	$ 4,500.00	$ 4,500.00
	ALTERNATE BID NO. 1 TOTAL				$ 60,130.00		$ 65,202.50

BID TABULATION

Project: 2026 Drainage Improvements - Larson Acres Park; City of Evansville
Engineer's Project Number: EV 136 Bid Deadline: July 23, 2026 at 1:00 p.m. local time

ITEM		BID		R & T Voegeli Excavating, LLC		Rock Road Companies, Inc.	
NO.	DESCRIPTION OF WORK	QUANT.	UNITS	UNIT PRICE	AMOUNT	UNIT PRICE	AMOUNT
ALTERNATE BID NO. 2 - Various Restoration							
A2-1	Topsoil Restoration, Seeding, Fertilizing & Mulching	1,000	sq. yds.	$ 14.00	$ 14,000.00	$ 10.20	$ 10,200.00
ADDER/DEDUCT BID							
AD1	Add/Deduct for Substantial Completion Deadline on May 15, 2027 Instead of November 30, 2026	1	lump sum	$ 1.00	$ 1.00	$ 0.01	$ 0.01
SUPPLEMENTAL BID ITEMS							
S1	Property Corner Replacement	2	each	$ 200.00	$ 400.00	$ 1,500.00	$ 3,000.00
S2	Existing Casting Adjustments	2	each	$ 1,500.00	$ 3,000.00	$ 1,354.45	$ 2,708.90
S3	Excavation and Disposal of Bad Subbase Below Subgrade	100	cu. yd.	$ 45.00	$ 4,500.00	$ 43.04	$ 4,304.00
S4	3" Breaker Run Base Course & Breaker Run Replacement of Excavation of Bad Subbase Below Subgrade	100	tons	$ 38.00	$ 3,800.00	$ 34.15	$ 3,415.00
S5	Existing 30” RCP Endwall Relocation	1	each	$ 800.00	$ 800.00	$ 4,723.54	$ 4,723.54
	TOTAL OF SUPPLEMENTAL BID ITEMS				$ 12,500.00		$ 18,151.44

TOWN & COUNTRY
ENGINEERING, INC.
6264 Nesbitt Road
Madison, WI 53719
(608) 273-3350
www.tcengineers.net

DITCH EXHIBIT

2026 DRAINAGE IMPROVEMENTS

Larson Acres

City of Evansville, Wisconsin

PROJECT NO.: EV 136
DRAWING FILE: EV 136 SHEETS.DWG
DRAWN BY: P.C.R.
CHECKED BY: N.R.B.
DATE: 8-5-26
REVISIONS:
SCALE: 0 25 50 100
SHEET: 1

13A

CITY OF EVANSVILLE
ORDINANCE #2026-06

AMENDING CHAPTERS 122 – TRAFFIC AND VEHICLES

The Common Council of the City of Evansville, Rock County, Wisconsin, amend Evansville Municipal Code Chapter 122 as follows:

****

Chapter 122

TRAFFIC AND VEHICLES[1]

Article I. In General

Article II. Administration and Enforcement

Article III. Operation of Vehicles

Division 1. Generally

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[1] **Cross references:** Vehicles at cemeteries, § 26-10; courts, ch. 34; junked vehicles, § 46-31 et seq.; law enforcement, ch. 70; offenses and miscellaneous provisions, ch. 82; operation of motor vehicles, § 82-162; use of compression brakes on motor vehicles, § 82-163; streets, sidewalks and other public places, ch. 106.

Article IV. Stopping, Standing and Parking

Article V. Traffic Control Signs, Signals and Devices

Article VI. Abandoned Vehicles

Article VII. Bicycles, Electric Bicycles, and Electric Scooters

Article VIII. Snowmobiles

Article IX. Railroads

Article X. Neighborhood Electric Vehicles

Article XI. Taxicabs

Article XII. ATV/UTV Routes

ARTICLE I. IN GENERAL

Sec. 122-1. State statutes and administrative code adopted.

(a) *State traffic laws.* Except as otherwise specifically provided in this Code, the statutory provisions in Wis. Stats. §. 340--348, as amended, describing and defining regulations with respect to vehicles and traffic, exclusive of any provisions therein relating to penalties to be imposed and exclusive of any regulations for which the statutory penalty is a fine or term of imprisonment, are hereby adopted and by reference made a part of this Code as if fully set forth in this section. Any act required to be performed or prohibited by any statute incorporated in this section by reference is required or prohibited by this Code. Any future amendments, revisions or modifications of the statutes incorporated in this section are intended to be made part of this Code in order to secure uniform statewide regulation of traffic on the highways, streets and alleys of the state.

(b) *State standards for motor vehicle equipment.* The administrative provisions describing and defining standards for motor vehicle equipment in Wis. Admin. Code ch. TRANS 305, exclusive of any provisions therein relating to the penalties to be imposed, are hereby adopted by reference and made a part of this chapter as if fully set forth in this section.

(Code 1986, § 7.00)

Secs. 122-2--122-30. Reserved.

ARTICLE II. ADMINISTRATION AND ENFORCEMENT[2]

Sec. 122-31. Penalties.

(a) *Generally.* The penalty for violation of any provision of this chapter shall be a forfeiture and penalty assessment if required by Wis. Stats. § 165.87, a jail assessment if required by Wis. Stats. § 302.46, plus any applicable fees prescribed in Wis. Stats. ch. 814.

(b) *State forfeiture statutes.* Forfeitures for violation of section 122-1 shall conform to the forfeiture permitted to be imposed for violation of the statutes adopted by reference, including any variations or increases for subsequent offenses.

(c) *State fine statutes.* The forfeiture for violation of any statute adopted by reference under this chapter for which the penalty is a fine shall not exceed the maximum fine permitted under such statute.

(d) *Local regulations.* The penalty for violation of this chapter, except for section 122-1, shall be as provided in section 1-11.

(Code 1986, § 7.15)

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[2] **Cross references:** Administration, ch. 2.

Sec. 122-32. Enforcement procedure.

(a)This chapter shall be enforced according to Wis. Stats. § 23.33, 66.12, and 345.11--345.61, and Wis. Stats. §. 800.

(Code 1986, § 7.16(1))

Sec. 122-33. Deposits.

(a) Any person arrested for a violation of this chapter may make a deposit of money as directed by the arresting officer at the police station or at the office of the Clerk of Court or by mailing the deposit to such places. The arresting officer or the person receiving the deposit shall notify the arrested person, orally or in writing, that:

(1) If the person makes a deposit for a violation of a traffic regulation, the person need not appear in court at the time fixed in the citation and the person will be deemed to have tendered a plea of no contest and submitted to a forfeiture and penalty assessment if required by Wis. Stats. § 165.87, a jail assessment if required by Wis. Stats. § 302.46, plus any applicable fees prescribed in Wis. Stats. § 814, not to exceed the amount of the deposit that the court may accept as provided in Wis. Stats. § 345.26. For municipal ordinance violations, persons failing to appear will be dealt with in accordance with Wis. Stats. § 800.09(2)(b).

(2) If the person fails to make a deposit for a violation of a traffic regulation or appear in court at the time fixed in the citation, the court may enter a default judgment finding the person guilty of the offense and/or issue a warrant for their arrest.

(b) The amount of the deposit shall be determined in accordance with the deposit schedule established by the Wisconsin Judicial Conference and shall include the penalty assessment established under Wis. Stats. § 165.87, a jail assessment if required under Wis. Stats. § 302.46, and court costs. If a deposit schedule has not been established, the arresting officer shall require the alleged offender to deposit the forfeiture established by the police chief, which shall include the penalty assessment established under Wis. Stats. § 165.87. Deposits for moving violations shall not include the penalty assessment.

(c) The arresting officer or the person receiving the deposit shall issue the arrested person a receipt therefor as required by Wis. Stats. § 345.26(3)(b).
(Code 1986, § 7.16(2))

Sec. 122-34. Petition to reopen judgment.

(a) Whenever a person has been convicted in this state on the basis of a forfeiture of deposit or a plea of guilty or no contest and the person was not informed as required under Wis. Stats. § 345.27(1) and (2), the person may, within 60 days after being notified of the revocation or suspension of the operating privilege, petition the court to reopen the judgment and grant them an opportunity to defend on the merits. If the court finds that the petitioner was not informed as required under Wis. Stats. § 345.27(1) and (2), the court shall order the judgment reopened. The court order reopening the judgment automatically reinstates the revoked or suspended operating privilege.

(Code 1986, § 7.16(3))

Sec. 122-35. Parking citations and forfeitures.

(a) Citations for all nonmoving traffic violations under this chapter shall conform to Wis. Stats. § 345.28, and shall permit direct mail payment of the forfeiture to the Police Department within five days of the issuance of the citation in lieu of court appearance. The amount of the applicable forfeiture shall be as established by the Common council from time to time.

(Code 1986, § 7.16(4))

Secs. 122-36--122-60. Reserved.

ARTICLE III. OPERATION OF VEHICLES

DIVISION 1. GENERALLY

Sec. 122-61. Through highways designated.

(a) In the interest of public safety and pursuant to Wis. Stats. § 349.07, the following streets or portions thereof are declared to be through highways, and traffic signs or signals giving notice thereof shall be erected by the Municipal Services Department:

> *Madison Street* from Union Street the south City limits, except vehicles entering from Union Street, which need not stop, except when traffic on Madison Street is controlled by a mechanically operated sign or a police officer and except for stop signs at Main Street and at Union Street.
> *Main Street* from Fourth Street to the east City limits, except for stop signs at Madison Street and Union Street.
> *North Fourth Street* from West Main Street to the west City limits.

(Code 1986, § 7.02, Ord. 2006-12, Ord. 2014-02, Ord. 2023-13)

Sec. 122-62. Stop signs.

(a) *Authorized.* In the interest of public safety and pursuant to Wis. Stats. § 349.07(8), the locations designated in this section, being streets or portions thereof, are declared to be subject to a stop sign, requiring traffic approaching the sign to stop before proceeding.

(b) *Locations.* At each of the following enumerated locations there shall exist a stop sign:

- First Street and Garfield, northeast side.
- First Street and Garfield, northwest side.
- First Street and Garfield, southeast side.
- First Street and Garfield, southwest side.
- First Street and Grove Street, southeast side.
- First Street and Liberty Street, northeast side.
- First Street and Liberty Street, northwest side.

- First Street and Liberty Street, southeast side.
- First Street and Liberty Street, southwest side.
- First Street and Main Street, northwest side.
- First Street and Main Street, southeast side.
- Second Street and Lincoln Street, northwest side.
- Second Street and Lincoln Street, southeast side.
- Second Street and Lincoln Street, southwest side.
- Third Street and Church Street, northeast side.
- Third Street and Church Street, northwest side.
- Third Street and Church Street, southeast side.
- Third Street and Church Street, southwest side.
- Third Street and Liberty Street, northeast side.
- Third Street and Liberty Street, northwest side.
- Third Street and Liberty Street, southeast side.
- Third Street and Liberty Street, southwest side.
- Third Street and West Main Street, southeast side.
- Fourth Street and Badger Drive, northwest side.
- Fourth Street and Badger Drive, southeast side.
- Fourth Street and Badger Drive, southwest side.
- Fourth Street and Garfield Avenue, northeast side.
- Fourth Street and Garfield Avenue, southwest side.
- Fourth Street and Kinsey Court, northeast side.
- Fourth Street and Liberty Street, northeast side.
- Fourth Street and Liberty Street, northwest side.
- Fourth Street and Liberty Street, southeast side.
- Fourth Street and Liberty Street, southwest side.
- Fourth Street and Lincoln Street, northeast side.
- Fourth Street and Lincoln Street, northwest side.
- Fourth Street and Lincoln Street, southeast side.
- Fourth Street and Lincoln Street, southwest side.
- Fifth Street and Badger Drive, northeast side.
- Fifth Street and Badger Drive, northwest side.
- Fifth Street and Badger Drive, southeast side.
- Fifth Street and Badger Drive, southwest side.
- Fifth Street and Fourth Street, southeast side.
- Fifth Street and Garfield Avenue, northeast side.
- Fifth Street and Garfield Avenue, southwest side.
- Fifth Street and Meadow Lane, northeast side.
- Fifth Street and Porter Road, northwest side.
- Fifth Street and Porter Road, southeast side.
- Fifth Street and Porter Road, southwest side.
- Fifth Street and Vision Drive, southwest side.
- Fifth Street and West Main Street, northeast side.
- Fifth Street and West Main Street, northwest side.
- Fifth Street and West Main Street, southeast side.
- Fifth Street and West Main Street, southwest side.
- Sixth Street and Porter Road, intersection, four-way stop signs.

- Sixth Street and Vision Drive, northeast side.
- Sixth Street and Vision Drive, northwest side.
- Sixth Street and Vision Drive, southeast side.
- Sixth Street and West Main Street intersection, four-way stop signs.
- Abey Drive and Fifth Street, southwest side.
- Abey Drive and Sixth Street, northeast side.
- Almeron Street and South Water Street, southeast side.
- Almeron Street and Walker Street, northwest side.
- Badger Drive and Hickory Street, northwest side
- Badger Drive and Hickory Street, southeast side
- Braeburn Way and North Orchard View, southeast side.
- Braeburn Way and Cortland Drive, northeast side.
- Brown School Road and J. Lindemann Drive, northeast side.
- Brown School Road and J. Lindemann Drive, southeast side.
- Brown School Road and J. Lindemann Drive, southwest side.
- Campion Drive and Garfield Avenue, northwest side.
- Campion Drive and Garfield Avenue, southeast side.
- Cemetery Road and East Main Street, northwest side.
- Cherry Street and South Water Street, southeast side.
- Cherry Street and Walker Street, northwest side.
- Chestnut Street and Badger Drive, southeast side.
- Chestnut Street and Prairie View Drive, northwest side
- Church Street and First Street, northeast side.
- Church Street and First Street, northwest side.
- Church Street and First Street, southeast side.
- Church Street and First Street, southwest side.
- Church Street and Maple Street, northeast side.
- Church Street and Maple Street, northwest side.
- Church Street and Maple Street, southeast side.
- Church Street and Maple Street, southwest side.
- Church Street and Second Street, northeast side.
- Church Street and Second Street, northwest side.
- Church Street and Second Street, southeast side.
- Church Street and Second Street, southwest side.
- Church Street and South Madison Street, northeast side.
- Church Street and South Madison Street, southwest side.
- Cortland Drive and Orchard View Drive, southeast side.
- Countryside Drive and East Main Street, northwest side.
- County Highway M and East Countryside Drive, southwest corner.
- Deanna Drive and East Countryside Drive, southeast corner.
- Debbie Drive and Windsor Lane, northwest side.
- Debbie Drive and Countryside Drive, southeast side.
- East Main Street and Union Street, northeast side.
- East Main Street and Union Street, south side.
- Elijah Court and Abey Drive, southeast side.
- Enterprise Street and Church Street, southeast side.
- Enterprise Street and South Water Street, northwest side.

- Fair Street and Second Street, southeast side
- Fair Street and Second Street, southwest side.
- Fair Street and Second Street, northwest side.
- Francis Street and Cherry Street, northeast side.
- Franklin Street and South Union Street, northeast corner.
- Garfield Avenue and Clifton Street, northwest side.
- Garfield Avenue and Eager Court, northwest side.
- Garfield Avenue and Joshua Drive, northwest side.
- Garfield Avenue and North Third Street, northwest side.
- Garfield Avenue and North Third Street, southwest side.
- Garfield Avenue and North Third Street, northeast side.
- Garfield Avenue and Sherman Avenue, northwest side.
- Garfield Avenue and Sixth Street, northeast side.
- Garfield Avenue and Sixth Street, southwest side.
- Garfield Avenue and North Second Street, northeast side.
- Garfield Avenue and North Second Street, southwest side.
- Gold Coast Lane and Abey Drive, southeast side.
- Gold Coast Lane and Fifth Street, northwest side.
- Greenview and Countryside Drive, southeast side.
- Greenview and North Water Street, southeast side.
- Gunther Drive and East Countryside Drive, southeast side.
- Gunther Drive and Windsor Lane, northwest side.
- Hancock Lane and East Countryside Drive, southeast side.
- Hancock Lane and Windsor Lane, northwest side.
- Higgins Drive and Badger Drive, northeast side.
- Higgins Drive and Badger Drive, northwest side.
- Higgins Drive and Badger Drive, southeast side.
- Higgins Drive and Badger Drive, southwest side.
- Higgins Drive and Fifth Street, northeast side.
- Highland Street and South 1st Street, southwest side.
- Highland Street and South 2nd Street, northeast side.
- Jackson Street and East Main Street, southeast side.
- Joshua Drive and Sixth Street, northeast side.
- Liberty Street and Second Street, northeast side.
- Liberty Street and Second Street, northwest side.
- Liberty Street and Second Street, southeast side.
- Liberty Street and Second Street, southwest side.
- Liberty Street and South Madison Street, northeast side.
- Liberty Street and South Madison Street, southwest side.
- Lincoln Street and Third Street, northeast side.
- Lincoln Street and Third Street, northwest side.
- Lincoln Street and Third Street, southeast side.
- Lincoln Street and Third Street, southwest side.
- Longfield Street and Fair Street, northwest side.
- Longfield Street and Lincoln Street, southeast side.
- Madison Street and Union Street, west side.
- Maple Street and East Main Street, southeast side.

- Maple Street and South Water Street, northwest side.
- Millard Court at West Main Street, southeast side.
- Mill Street and North Madison Street, northeast side.
- Montgomery Court and North Madison Street, northeast side.
- Noahs Arc Court and North Water Street, northeast side.
- North Second Street and Grove Street, west side.
- North Second Street and West Main Street, northwest side.
- North Second Street and West Main Street, southeast side.
- North Madison Street and Main Street, northeast side.
- North Madison Street and Main Street, northwest side.
- North Madison Street and Main Street, southeast side.
- North Madison Street and Main Street, southwest side.
- North Madison Street and Union Street, southwest side.
- North Water Street and East Countryside Drive, southeast side.
- North Water Street and East Main Street, northwest side.
- North Water Street and East Countryside Drive, northeast side.
- North Water Street and East Countryside Drive, northwest side.
- North Water Street and East Countryside Drive, southwest side.
- North Water Street and Genesis Drive, southwest side.
- North Water Street and Noahs Arc Court, northeast side.
- North Water Street and Hosanna Heights Circle, southwest side.
- Old 92 and South 1st Street, northwest side.
- Old Highway 92 and South Madison Street, southwest side.
- Orchard View Drive and County Road M, northeast side.
- Park Street and Grove Street, northeast side.
- Park Street and Grove Street, northwest side.
- Park Street and North Madison Street, southwest side.
- Parkview Blvd and South 6th Street, southwest side.
- Prairie View Drive and South 6th Street, southwest side.
- School Street and South First Street, northeast side.
- School Street and South Madison Street, southwest side.
- South Sixth Street and Prairie View Drive, southwest side
- S Seventh St and Badger Northeast side
- S Seventh St and Badger Northwest side
- S Seventh St and Badger Southeast side
- S Seventh St and Badger Southwest side
- S Seventh St and Westfield Ave Northeast side
- S Seventh St and Porter Rd Northeast side
- S Seventh St and Porter Rd Northwest side
- S Seventh St and Porter Rd Southeast side
- S Seventh St and Prairie View Dr Northeast side
- S Seventh St and Locust La Northeast side
- South Union Street and South Water Street, northwest side
- South Water Street and East Main Street, southeast side.
- Stonewood Ct and Locust La Southwest side
- Union Street and East Main Street, northwest side.
- Union Street and East Main Street, northeast side

- Union Street and East Main Street, southeast side
- Union Street and East Main Street, southwest side
- Walker Street and South Madison Street, northeast side.
- Water Street and South Madison Street, northeast side.
- West Main Street and Fourth Street, northeast side.
- West Main Street and Fourth Street, northwest side.
- West Main Street and Fourth Street, southeast side.
- West Main Street and Fourth Street, southwest side.
- West Main Street and Prentice Street, northwest side.
- West Main Street and Prentice Street, southeast side.
- West Main Street and Spencer Drive, northwest side.
- Westfield Avenue and Badger Drive, northwest side.
- Windsor Lane and North Water Street, northeast side.

(c) *Traffic Signal Locations*. In the interest of public safety, the following intersections are declared controlled intersections and official traffic control signals shall be installed thereon in conformity with the Wisconsin Official Traffic Control Device Manual at the following locations:

County Highway M and Highway 14

(d) *Installation of signs.* The Municipal Services Committee and the Municipal Services Department shall procure and erect stop signs at each of the locations enumerated in subsection (b) of this section.

(e) *Enforcement and penalties.* Enforcement of the stop sign requirements shall be pursuant to article II of this chapter.

(Code 1986, § 7.12; Ord. No. 1999-4, § 1, 4-13-1999; Ord. No. 1999-12, § 1, 8-10-1999; Ord. No. 1999-19, § 1(7.12), 11-9-1999; Ord. No. 2000-16, § 1, 10-10-2000; Ord. No. 2001-10, § 1, 1-8-2002; Ord. No. 2002-3, § 1, 4-9-2002; Ord. No. 2003-8, § 1, 8-12-2003, Ord. 2004-27, Ord. 2005-11, Ord. 2005-30, Ord. 2006-12, Ord. 2006-13, Ord. 2006-14, Ord. 2006-15, 2006-26, 2006-45, Ord. 2011-10, Ord. 2014-02, Ord. 2016-05, Ord 2018-02, Ord. 2021-11)

Sec. 122-63. One-way streets.[3]

(a) *Authorized.* In the interest of public safety and pursuant to Wis. Stats. § 349.10(1)(a), the locations designated in this section, being streets, alleys, driveways, or parking lots or portions thereof under the control and authority of the city, are declared to be subject to one-way direction of travel or parking.

(b) *Locations.* On each street, alley, driveway, parking lot, or portion thereof enumerated in this subsection, the direction of travel and parking shall be as shown:

- Montgomery Court between North Madison Street and First Street, travel and parking from east to west.

- Railroad Street between East Main Street and Mill Street, travel and parking from south to north.

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[3] **Cross references:** Streets, sidewalks and other public places, ch. 106.

- Mill Street between Railroad Street and North Madison Street, travel and parking from east to west.

(c) *Installation of signs.* The Municipal Services Committee and the Municipal Services Department shall procure and erect one-way direction signs and direction parking signs, as needed, for each location enumerated in subsection (b) of this section.

(d) *Enforcement and penalties.* Enforcement of the one-way travel and parking requirement shall be pursuant to article II of this chapter.

(Ord. No. 1999-15, § 1(7.13), 10-12-1999, Ord. 2008-21, Ord. 2014-02)

Sec. 122-64. School bus warning lights.

(a) Pursuant to Wis. Stats. §349.21, school bus operators may use flashing red warning lights in a residence or business district in locations where there are no crosswalks or traffic signals when pupils or other authorized persons must cross the street or highway before being loaded or after being unloaded.

(Ord. No. 2002-8, § 1, 11-22-2002)

Sec. 122-65. Use of vehicles with lugs.

(a) No person shall drive, operate, propel or haul any machine or vehicle whatsoever having wheels with spikes, lugs, or ridges, or having the wheels on such machine or vehicle tied, chained or locked, upon, across or along any street paved with asphalt, asphaltic macadam, asphaltic concrete, macadam, or other material susceptible to injury by such wheels; provided, however, that if the reasonable use or operation of such machine or vehicle is impossible without crossing or passing along any such street, the City administrator may authorize the use of such street or portion thereof in writing, but only upon condition that the pavement shall be planked or otherwise covered to prevent injury from such wheels.

(Ord. 2005-5)

Sec. 122-66. Heavy traffic routes designated.

(a) The following streets and highways are declared to be heavy traffic routes pursuant to Wis. Stat. § 349.17(1):

- Madison Street from Union Street to the south City limits.
- West Main Street from Fourth Street to Madison Street.
- East Main Street from Union Street to the east City limits.
- North Fourth Street from West Main Street to the west City limits.
- Union Street from East Main Street to the north City limits.
- South Union Street from Water Street to East Main Street.
- Water Street from South Madison Street to East Main Street.

(Ord. 2005-5, Ord. 2010-06)

Sec. 122-67. Heavy traffic prohibited.

(a) Heavy traffic, which for purposes of this section means any vehicle with a gross weight (as defined in Wis. Stat. § 340.01) in excess of 12,000 pounds, is prohibited from using any street or highway in the City not designated a heavy traffic route under section 122-66, except as follows:

(1) A person operating a vehicle with a gross weight (as defined in Wis. Stat. § 340.01) in excess of twelve thousand pounds but equal to or less than thirty thousand pounds may travel to a business or residence not on a heavy traffic route for the purpose of obtaining orders for supplies or moving or delivering supplies or commodities to or from such business or residence, provided that such person causes the vehicle leave and return to a heavy traffic route at a point nearest to such business or residence, unless such person will travel to another business or residence not on a heavy traffic route for the purpose of obtaining orders for supplies or moving or delivering supplies or commodities to or from such destination and the driving distance between this next destination and the current destination is less than the distance between the current destination and the nearest heavy traffic route.

(2) A person operating a vehicle with a gross weight in excess of thirty thousand pounds shall be subject to the requirements of clause (1) of paragraph (a) of this section, and in addition thereto shall travel to only one business or residence not on a heavy traffic route for the purpose of obtaining orders for supplies or moving or delivering supplies or commodities to or from such destination on each deviation. A "deviation" is defined as an interval in which a vehicle leaves and returns to a heavy traffic route by the shortest possible route.

(3) The Chief of Police may grant temporary permits to allow heavy construction equipment to use streets or highways not designated heavy traffic routes. Such permits shall be in writing. Such permits may be granted only when use of a non-designated street or highway is necessary for equipment to reach a construction site, and no permit shall be granted unless the person or corporation owning the equipment pays a fee to the City and agrees in writing to reimburse and hold the City harmless for any damage done to the non-designated street or highway by the equipment and any personal injury or property damage cause in part or in whole by such damage to the street or highway. The Common Council by resolution shall establish and may from time to time amend the fee required by this paragraph, which shall be set forth in appendix A.

(4) Vehicles owned by federal or state governments, or political subdivisions thereof shall not be restricted as set forth in this section.

(5) This section does not apply to streets or highways over which are routed state trunk highways.

(6) Any lesser gross weight established as a special or seasonal weight limitation under section 122-70 shall supersede any limitations or exceptions under this section.

(Ord. 2005-5, Ord. 2010-06, Ord. 2023-13)

Sec. 122-68. Signs and maps for heavy traffic routes.

(a) Appropriate signs shall be posted giving notice of section 122-67 and of the heavy traffic routes designated in section 122-66. Yellow sign posts may also be used to designate heavy traffic routes. Maps of the City showing heavy traffic routes shall be prepared and shall be available upon request at City hall and the police department headquarters.

(Ord. 2005-5)

Sec. 122-69. Additional penalties.

(a) In addition to the penalties provided in section 122-31, any person or corporation that owns or operates a vehicle or equipment that damages any street or highway in the City while such vehicle or equipment is being operated in violation of section 122-65, 122-67 or 122-70 shall be liable and required to pay the City the cost of repair or replacement of the damaged street or highway.

(Ord. 2005-5, Ord. 2010-06)

Sec. 122-70, Special or Seasonal Weight Limitations.

(a) Pursuant to procedures and limitations of Wis. Stats. § 349.16, the of Municipal Services Director may:

(1) Impose special weight limitations on any highway maintained by the City or portion thereof which, because of weakness of the roadbed due to deterioration or climatic conditions or other special or temporary condition, would likely be seriously damaged or destroyed in the absence of such special limitations;

(2) Impose special weight limitations on bridges or culverts when in its judgment such bridge or culvert cannot safely sustain the maximum weights permitted by statute;

(3) Order the owner or operator of any vehicle being operated on a highway to suspend operation if in its judgment such vehicle is causing or likely to cause injury to such highway or is visibly injuring the permanence thereof or the public investment therein, except when Wis. Stats. § 84.20, is applicable or when the vehicle is being operated pursuant to a contract which provides that the governmental unit will be reimbursed for any damage done to the highway. Traffic officers also may order suspension of operation under the circumstances and subject to the limitations stated in this paragraph c.

(Ord. 2010-06, Ord. 2014-02, Ord. 2023-13)

Secs. 122-71--122-90. Reserved.

DIVISION 2. SPEED

Sec. 122-91. Speed limits.

(a) The Common Council determines the statutory speed limits on the following streets or portions thereof are unreasonable, unsafe or imprudent and modifies such speed limits under Wis. Stats. § 346.57 and 349.11, all streets are Twenty-Five miles per hour unless listed below:

(2) *Thirty-five miles per hour:*

Cemetery Road, County Trunk M from ~~the north City limit~~East Main Street to the south City limit, and Union Street from North Madison Street to the north City limit.

(3) *Fifteen miles per hour.*
~~Antes Drive, Burr W. Jones Circle, Leonard Park Drive, and Westside Park Service Road.~~All Park Service Roads within park boundaries.

(Code 1986, § 7.01; Ord. No. 1998-15, § 1, 10-13-1998, Ord. 2005-6, Ord. 2007-22; Ord. 2008-16, Ord. 2023-13)

Secs. 122-92--122-120. Reserved.

ARTICLE IV. STOPPING, STANDING AND PARKING

Sec. 122-121. Designation of parking.

(a) The Municipal Services Director or other designated person shall, by striping or otherwise, designate parking spaces (either horizontal, diagonal or otherwise) upon such City streets, parking lots or other public places as the Common Council or Municipal Services committee may from time to time designate or prescribe.

(b) The Municipal Services Director or other designated person shall also, by the erection of appropriate signs, painting of curb lines or other clearly understood means, designate areas upon City streets, parking lots or other public places where parking is prohibited pursuant to order of the Common Council or Municipal Services Committee.

(c) No person shall park any vehicle in such areas contrary to the manner indicated by such signs or markings.

(d) No person shall park any vehicle, trailer or other motorized equipment on lawns.

(Code 1986, § 7.03(5), Ord. 2014-02, Ord 2020-15)

Sec. 122-122. Temporary suspension of parking regulations.

(a) Upon request, for special events, the Public Safety Committee may suspend on a temporary basis the parking regulations. The applicant must make request in writing to the Chief of Police and public safety committee. The request must include the place, date and times for which parking regulation suspension is to be made.

(Code 1986, § 7.03(12))

Sec. 122-123. Parking of commercial vehicles generally.

(a) No commercial vehicles over 17 feet in length shall be parked on the streets of the city, except where parking parallel to the curb is permitted, unless loading or unloading, in which case parking is permitted in diagonal parking spaces, only if the front of such vehicle is headed toward the center of the street and one of the rear wheels thereof rests on the curb of the street, and then only for a reasonable time in which to accomplish such unloading or loading.

(Code 1986, § 7.03(1))

Sec. 122-124. Parking of commercial vehicles in residential areas.

(a) No person shall park or leave standing or unattended any commercial vehicle more than 20 feet in length for more than two consecutive hours, or while the motor is running, on any City street or alley where abutting property is zoned R-1 or R-2, except to make deliveries, pickups, or similar commercial operations in the immediate vicinity or while engaged in the actual process of loading or unloading.

(Code 1986, § 7.03(10))

Sec. 122-125. Repair of vehicles on street.[4]

(a) No person shall remodel, repair, or alter any motor vehicle on any street in the city. This section shall not apply to emergency repairs performed on any street in the City within 12 hours after such motor vehicle becomes inoperable which are necessary for the purpose of making such motor vehicle operable.

(Code 1986, § 7.03(9))

Sec. 122-126. Winter parking restrictions.

(a) *Parking restrictions during and after snow emergencies.* A snow emergency is defined based upon forecasted information or observed conditions, and that the accumulation of ice, snow, whether from snowfall or drifting, necessitates snowplowing, snow removal or pavement treatments. Any vehicle parking or left standing in violation of this section may be ticketed a minimum ticket fine of $100 and/or removed under the direction of the City of Evansville Police Department or Municipal Services Department. The expense of any such removal may be charged to the owner of the vehicle. Removal of said vehicle shall not prevent prosecution under this section.

(b) *Signs and posting.* The Municipal Services Department shall procure, erect and maintain appropriate traffic signs or markers giving notice of the provisions of this section at or reasonably near the corporate limits on all state and county trunk highways informing motorists when winter parking regulations are in effect.

(c) *Notification.* Notifications shall be made via a press release issued by the Police Department or Municipal Services Department. Failure to receive such notifications shall not excuse any person from the provisions of this subsection.

(Code 1986, § 7.03(2), Ord. 2012-27, Ord 2021-10)

Sec. 122-127. Parking between 2:00 a.m. and 6:00 a.m.

(a) When signs have been erected at or reasonably near the corporate limits of the City as provided in Wis. Stats. § 349.13, no person shall park any vehicle in the City on Main Street from its intersection with First Street to its intersection with Union Street, on Madison Street from its intersection with Mill Street to its intersection with Church Street, and on Maple Street from its intersection with Main Street to its intersection with Church Street, at any time between 2:00 a.m. and 6:00 a.m., except physicians on emergency calls.

(Code 1986, § 7.03(3))

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[4] **Cross references:** Streets, sidewalks and other public places, ch. 106.

Sec. 122-128. Two-hour parking zones.

(a) *Established.* The following described streets and parts of streets in the City are hereby designated and established as two-hour parking zones:

- Madison, from Church Street to Mill Street.
- Main Street, from the corner of First Street to the middle of the intersection of Maple Avenue.
- Maple Street, from East Main Street to the north line of the alley running east and west through Block 9, original plat of the city.

(b) *Parking time limit.* The parking limit in all two-hour parking zones shall be two hours.

(c) *Hours and days when applicable.*

(1) The limited parking in such zones and on such streets shall apply from 9:00 a.m. to 6:00 p.m. on Monday, Tuesday, Wednesday, Thursday, and Friday.

(2) On Sunday and on New Year's Day, Memorial Day, Independence Day, Labor Day, Thanksgiving Day and Christmas Day the restricted parking shall not be in force.

(d) *Violations.* When any person shall park any vehicle in a two-hour parking zone, they shall park the vehicle within the space designated for such parking and in the manner of parking indicated as proper. No person shall park any vehicle in excess of such two-hour limit. No person shall cause or permit any vehicle registered in their name to be unlawfully parked as set out in this section.

(Code 1986, § 7.03(4))

Sec. 122-129. No parking zones.

(a) No person shall stop or leave any vehicle standing in any of the following places except temporarily for the purpose of and while actually engaged in loading or unloading or in receiving or discharging passengers and while the vehicle is attended by a licensed operator so that it may promptly be moved in case of an emergency or to avoid obstruction of traffic:

(1) In a loading zone.

(2) In an alley in a business district.

(3) Within 10 feet of a fire hydrant, unless a greater distance is designated per Evansville Municipal Code Sec. 122-121.

(4) Within 4 feet of the entrance to an alley, a private road or driveway unless a greater distance is designated per Evansville Municipal Code Sec. 122-121.

(5) Closer than 15 feet to the near limits of a crosswalk unless otherwise designated under Evansville Municipal Code 122-121.

(6) As an obstruction to United States Postal Service delivery to mailboxes.

(b) *Designated.* The following described streets and parts of streets in the City are hereby designated and established as no parking zones:

- Church Street, both sides from South Madison Street to the westerly property line of 11 West Church Street, for temporary 15-minute parking only, with parking spots to be outlined in white for individual cars.
- Church Street, both sides from the westerly property line of 11 West Church Street to the westerly property line of 22 West Church Street, for emergency personnel parking only.
- College Drive, both sides, from South Fourth Street to West Church Street.
- East Church Street, south side, from Enterprise Street to Allen Creek.
- East Church Street, south side, from South Madison Street to Maple Street.
- East Main Street, both sides, from Union Street to the east City limits.
- Leonard Park Drive, both sides, from North Second Street to Grove Street.
- Mill Street, from North Madison Street to Railroad Street on the southeast corner.
- Montgomery Court, south side, from North First Street to North Madison Street.
- North Fourth Street, southwest side, from West Main Street to the west City limit.
- North Madison Street, both sides, from Allen Creek to Union Street.
- North Madison Street, west side, from Montgomery Court to Allen Creek.
- Railroad Street, east side, from East Main Street to Mill Street.
- Railroad Street, west side, from East Main Street to the alley.
- South Fourth Street, both sides, from Badger Drive to its south end.
- South Madison Street, west side, from Church Street to the south City limit.
- South Union Street, east side, from East Main Street to Water Street.
- Union Street, both sides, from the north City limits to Main Street.
- Walker Street, both sides, from Cherry Street to east end of Walker Street.
- Water Street, south and east sides, from Allen Creek to East Main Street.
- Water Street, south side from Madison Street to Allen Creek
- West Main Street, north side, from First Street to Fourth Street.
- Cemetery Street, west side 50 feet from Main Street

(c) *Violations.* No person shall park any vehicle in the no parking zones at any time. This subsection does not, however, prohibit temporary stopping of a vehicle for the purpose of receiving or discharging passengers or loading or unloading, provided the vehicle is attended by a licensed operator.

(d) *Installation of signs.* Official traffic signs or markers giving notice of such no parking zones shall be placed or erected by the Municipal Services Committee.

(Code 1986, § 7.03(7), Ord. 2005-7, Ord. 2005-52, Ord. 2010-05, Ord. 2011-11, Ord. 2011-18, Ord. 2012-25, Ord. 2013-05, Ord. 2014-02, Ord 2016-20, Ord. 2018-13)

Sec. 122-130. Restricted parking during specified hours.

(a) No person shall park or leave standing any motor vehicle on Third Street from Lincoln Street south to the end of Third Street between 7:30 a.m. and 4:00 p.m. on school days.

(b) Reserved.

(c) Reserved.

(d) No person shall park or leave standing any motor vehicle on the north side of Fair Street from Second Street to the school limits between the hours of 7:30 a.m. and 4:00 p.m. on school days.

(e) Reserved.

(f) No person shall park or leave standing any motor vehicle on School Street from Madison to South First Street between the hours of 7:30 a.m. and 4:00 p.m. on school days.

(g) No person shall park or leave standing any motor vehicle on Fourth Street from Badger Drive to Lincoln Street between the hours of 7:30 a.m. and 4:00 p.m. on school days.

(h) Parking shall be permitted in one stall at 115 East Main Street for a period of no more than ten minutes. The ten-minute parking shall apply from 8:00 a.m. to 5:00 p.m. Monday through Friday and 8:00 a.m. to noon on Saturday.

(i) Parking shall be permitted along the north side of Brown School Road, starting from approximately the Southwest corner of parcel 6-27-959.3 (720 Brown School Road) running east 160 feet, for a period of no more than ten minutes. Exact location and distance shall be designated under Evansville Municipal Code 122-121.

(Code 1986, § 7.03(8); Ord. No. 2002-13, § 1, 1-14-2003, Ord. 2007-13, Ord. 2018-13, Ord. 2019-09, Ord. 2020-15)

Sec. 122-131. Parking for emergency vehicles only.

(a) Church Street, both sides from the westerly property line of 11 West Church Street to the westerly property line of 22 West Church Street shall be designated as authorized emergency vehicle parking only. No person shall park any vehicle not an authorized emergency vehicle or personal vehicle of responding emergency services personnel in that designated location.

(Ord. No. 1999-13, § 1(7.03(13)), 8-10-1999, Ord. 2012-05)

Sec. 122-132. Parking restrictions in public parking lots.

(a) On Monday through Friday of each week, no person shall park or leave standing any unoccupied vehicle in any public parking lot in the City for more than 12 continuous hours in one calendar day. Merely moving the vehicle from one location to another within the same parking lot shall not interrupt the running of the 12-hour period.

(b) From Monday through Friday of each week, no person shall park or leave standing any unoccupied vehicle in any public parking lot in the City between the hours of 2:00 a.m. and 6:00 a.m., except in those areas designated for overnight parking by an annual or temporary residential parking permit and windshield sticker.

(c) No vehicle shall be parked at designated electric charging stations unless the vehicle is connected to the charging station and the charging station is active.

(d) The Chief of Police shall issue parking lot residential parking permits and windshield stickers pursuant to section 122-133.

(e) Notwithstanding the preceding provisions of this subsection, residents may park vehicles in the City of Evansville parking lots for no more than 48 consecutive hours while snow is being cleared from City streets during a snow emergency.

(Code 1986, § 7.03(6), Ord. 2004-11, Ord 2019-09, Ord. 2021-10)

Sec. 122-133. Permit for overnight parking in public parking lots.

(a) *Eligibility; issuance.* Residents of the City may obtain from the Chief of Police a permit permitting overnight vehicle parking in designated areas of the City parking lots. Only one permit per resident of driving age shall be allowed. The applicant shall complete such form as required by the Chief of Police. The resident shall receive a sticker to be displayed on the vehicle windshield.

(b) *Temporary permit.* Temporary visitors to the City may obtain from the Chief of Police a temporary seven-day parking permit permitting overnight vehicle parking in designated areas of the parking lots of the city. The applicant shall complete such form as required by the Chief of Police. The visitor shall receive a temporary permit and dashboard card to be displayed in the vehicle windshield.

(c) *Snow emergency parking.* Residents may park vehicles within the City of Evansville Municipal Parking Lots without a permit and at no cost, for no more than 48 consecutive hours while snow is being cleared from City streets during a snow emergency.

(d) *Fee.* There shall be a yearly fee, as established by the council from time to time by resolution and as set forth in appendix A, for each calendar year or fraction thereof, for the annual residential parking permit. There shall be no fee for the temporary residential parking permit or for any City resident during a snow emergency.

(Code 1986, § 7.03(11), Ord 2021-10)

Sec. 122-134. Parking or standing on private property limited or prohibited.

(a) *Authority* In the interest of public safety and pursuant to Wis. Stats. § 349.06(1)(b), 346.55, the Common Council determines the regulation of parking or standing motor vehicles on private property is necessary.

(b) *No motor vehicle parking or standing without consent.* No person shall leave or park any motor vehicle on private property without the consent of the owner or lessee of the property.

(c) *No motor vehicle parking or standing where limited, restricted, or prohibited.* No person shall leave or park any motor vehicle on private property contrary to any sign posted thereon by the owner or lessee limiting or restricting who may park or leave a vehicle or prohibiting parking or leaving of vehicles altogether.

(d) *Property owner or lessee to provide sign.* An owner or lessee of private property who wishes to limit, restrict, or prohibit the leaving or parking of motor vehicles on the property must post a sign that clearly warns of the restrictions or prohibition of parking or leaving of motor vehicles. The property owner or lessee shall obtain and pay any expense of installing and maintaining the required sign.

(Ord. No. 1999-17, § 1(7.03(13)), 11-9-1999)

Sec. 122-135. Parking of campers and trailers.

(a) No person owning or having control of any camping trailer (including but not limited to any trailer as the defined by Wis. Stats. § 340.01 (71), mobile home, motor bus, motor home, camper bus, gooseneck, fifth wheel, bumper pull behind, pop up, recreational vehicle, or other camper or trailer shall park the same upon any street, highway or public right-of-way of the City for more than four (4) separate days, or any portion thereof, whether consecutive or in the aggregate, within any 30 day period regardless of which street, highway or public right-of-way of the City it is parked on each particular day or portion thereof.

[Ord. 2016-15]

Secs. 122-136. Unregistered Vehicles

(a) No person, firm, corporation, or other entity shall park, leave standing and/or unattended any unregistered automobile, truck, motorcycle, or vehicle (including but not limited to any vehicle as defined by Wis. Stats. § 340.01(74)) on any public street, public parking lot or other City - owned property in the city.

(b) No person, firm, corporation or other entity shall park, leave standing and/or unattended any automobile, truck, motorcycle, or vehicle (including but not limited to any vehicle as defined by section 340.01(74) of the Wisconsin Statutes) on any public street, public parking lot or other City – owned property in the City that fails to properly display registration (as provided under Wis. Stats. § 341.18(1)).

(c) When any law enforcement officer finds a vehicle standing upon a public street, parking lot or other City – owned property in violation of the above provisions, the law enforcement officer is authorized to move such vehicle or require the person, firm, corporation, or other entity in charge thereof to move such vehicle to a location permitted under this Chapter. The law enforcement officer may cause said vehicle to be removed to a proper impoundment and storage area and in such case the owner shall pay the costs of removal from impound including any storage fees before the owner may obtain possession of the vehicle.

(d) The provisions of sections 122-192 through 122-195 of the code of ordinances is applicable to this section.

(Ord 2017-10)

Secs. 122-137--122-160. Reserved.

ARTICLE V. TRAFFIC CONTROL SIGNS, SIGNALS AND DEVICES

Sec. 122-161. Installation and maintenance.

(a) The Municipal Services Committee shall procure, erect and maintain appropriate standard traffic signs, signals and markings conforming to the rules of the state highway division giving such notice of the provisions of this chapter as required by state law. Signs shall be erected in such locations and manner as the Municipal Services Committee shall determine will best effect the program and purposes of this chapter and give adequate warning to users of the street or highway.

(Code 1986, § 7.04(1), Ord. 2014-02)

Sec. 122-162. Removal of unofficial devices.

(a) The Municipal Services Committee shall have the authority granted by Wis. Stats. § 349.09, and shall cause the removal of a sign, signal, marking or device placed, maintained or displayed in violation of this chapter or Wis. Stats. § 346.41. Any charge imposed on premises for removal of such an illegal sign, signal or device shall be reported to the Common Council at its next regular meeting for review and certification.

(Code 1986, § 7.04(2), Ord. 2014-02)

Secs. 122-163--122-190. Reserved.

ARTICLE VI. ABANDONED VEHICLES

Sec. 122-191. Forty-eight (48) hour parking prohibited.

(a) Forty-eight (48) Hour Limitation. No person, firm or corporation shall park, leave standing and/or unattended any automobile, truck, motorcycle, or vehicle (including but not limited to any vehicle as the defined by Wis. Stats. §340.01 (74)) of any description on any public street, public parking lot or other City-owned property in the City for a period of Forty-eight (48) or more consecutive hours in the same location at any time, except that where more restrictive parking limits have been established the more restrictive limits shall apply. When any law enforcement officer shall find a vehicle standing upon a public street, parking lot or other City-owned property in violation of the provisions of this Section, they are authorized to move such a vehicle or to require the operator in charge thereof to move such vehicle to a position permitted under this Chapter. The law enforcement officer may cause said vehicle to be removed to a proper impoundment and storage area and in such case the owner shall pay the costs of removing said vehicle and the storage fees on said vehicle before they may recover the possession thereof.

[Code 1986, § 7.08(1), Ord. 2012-26, Ord 2016-17]

Sec. 122-192. Removal and impoundment authorized.

(a) Any vehicle in violation of this article shall be impounded until lawfully claimed or disposed of under section 122-193, except that if the Chief of Police or their authorized representative determines that the cost of towing and storage charges for the impoundment would exceed the value of the vehicle, the vehicle may be junked by the City prior to expiration of the impoundment period upon determination by the Chief of Police or their authorized representative that the vehicle is not wanted for evidence or other reason.

(Code 1986, § 7.08(2), Ord. 2023-13)

Sec. 122-193. Disposition of impounded vehicles.

(a) *Vehicles with value exceeding $100.00.*

(1) If the Chief of Police or their authorized representative determines that the value of the abandoned vehicle exceeds $100.00, they shall notify the owner

and lienholders of record by certified mail that the vehicle has been deemed abandoned and impounded by the City and may be reclaimed within 15 days upon payment of accrued towing, storage and notice charges, and if not so reclaimed shall be sold.

(2) If an abandoned vehicle determined to exceed $100.00 in value is not reclaimed within the period and under the conditions as provided in subsection (a)(1) of this section, it may be sold at private sale.

(3) After deducting the expense of impoundment and sale, the balance of the proceeds, if any, shall be paid to the City.

(4) All substantially complete vehicles in excess of 19 model years of age shall be disposed of in accordance with Wis. Stats. § 342.40(3)(c).

(b) *Vehicles with value less than $100.00.* Any abandoned vehicle which is determined by the Chief of Police or their authorized representative to have a value of less than $100.00 may be disposed of by direct sale to a licensed salvage dealer upon determination that the vehicle is not reported stolen.

(Code 1986, § 7.08(3), Ord. 2023-13)

Sec. 122-194. Payment of costs of impoundment and sale.

(a) The owner of any abandoned vehicle, except a stolen vehicle, is responsible for the abandonment and all costs in impounding and disposing of the vehicle. Costs not recovered for the sale of the vehicle may be recovered in a civil action by the City against the owner.

(Code 1986, § 7.08(4))

Sec. 122-195. Notice to state division of motor vehicles of disposition of vehicle.

(a) Within five days after sale or disposal of a vehicle as provided in section 122-193, the Chief of Police or their authorized representative shall advise the state department of transportation, division of motor vehicles, of such sale or disposition on a form supplied by the division. A copy of such form shall also be given to the purchaser of the vehicle. A copy shall also be retained on file in the city.

(Code 1986, § 7.08(5), Ord. 2023-13)

Secs. 122-196--122-220. Reserved.

ARTICLE VII. BICYCLES, ELECTRIC BICYCLES, AND ELECTRIC SCOOTERS

Sec. 122-221. Purpose.

(a) The purpose of this ordinance is to regulate the use of Bicycles, Electric Bicycles, and Electric Scooters in a manner that protects public safety, ensures pedestrian accessibility, and maintains order on city streets, sidewalks, and shared-use paths.

(Ord. 2025-10)

Sec. 122-222. Definitions.

(a) Bicycles

- (1) A bicycle is a vehicle propelled by feet or hands acting upon pedals or cranks and having wheels any 2 of which are not less than 14 inches in diameter.

(b) Electric Scooters

- (1) An electric scooter is a device that weighs less than 100 pounds, has handlebars, an electric motor, and a maximum average speed of 20 miles per hour on a paved level surface, powered solely by its motor.

(c) Electric Bicycles

- (1) An Electric Bicycle is a bicycle with a fully operative motor (750 watts or less) and fully operative pedals, which is classified into three types based on how it provides assistance: Class 1 (pedal-assist only, cuts out at 20 mph), Class 2 (throttle-assisted, cuts out at 20 mph), and Class 3 (pedal-assist only, cuts out at 28 mph).
  - a. No person under the age of 16 may operate a Class 3 Electric Bicycle.

(d) Operation

1. Any physical manipulation or activation of any controls and / or riding on any of the above devices.

(Ord. 2025-10)

Sec. 122-223. Registration Required.

(a) Bicycles, Electric Bicycles and Electric Scooters must be registered with the police department. Hereby referenced as “Bicycle License.”

(b) The registration is as follows;

- (1) Application for license.
  - a. Application for a bicycle license shall be made on a form provided by the Police Department, at which time the license fee shall be paid. The Police Department shall issue a license unless they recommend that no license be issued as provided in this article.
- (2) Inspection prior to licensing.
  - a. The police department shall cause to be inspected each bicycle presented for registration, and if any such bicycle is found to be in an unsafe mechanical condition or not equipped as provided in this article, shall recommend that no license be issued until such bicycle is put in proper mechanical condition or is equipped as provided in this article. The Chief of Police may designate the dates and times during which such inspections shall be conducted.
- (3) Issuance of license.
  - a. Upon payment of a license fee by the applicant in such amount as established by the council from time to time by resolution and as set forth in appendix A, the Police Department shall issue a license tag, which shall permit the bicycle to be operated upon the streets of the city. Unless cancelled or revoked in the manner provided in this article, no further application or fee shall be required for use of such bicycle by the applicant or members of the applicant's immediate

family, subject, however, to the provisions of subsection e. of this section.

(4) Cancellation of license.
   a. The Chief of Police shall cancel the registration of and remove the identification tag from any bicycle being operated upon any street in the City in an unsafe manner or in violation of any state law or local ordinance. Such cancellation of registration and removal of tag shall be in addition to other penalties provided under this article.

(5) Notification of change in ownership; transfer of license.
   a. Within ten days after any bicycle registered under this article changes ownership, or is dismantled and taken out of operation, such information shall be reported to the Police Department by the person in whose name the bicycle has been registered. The transferee shall, within not more than ten days after such transfer, re-register the bicycle and pay a transfer fee as established by the council from time to time by resolution and as set forth in appendix A.

(6) License installation.
   a. The license shall be affixed to the bicycle, Electric Bicycle, and Electric Scooter in a manner in which is it readily visible without manipulation the device.

(Ord. 2025-10)

Sec. 122-224. Required Equipment.

(a) Bicycles, Electric Bicycles, and Electric Scooters shall be equipped with a white front reflector and a red rear reflector. Bicycles, Electric Bicycles, and Electric Scooters shall be equipped with a white front light and red rear light shall if operating after hours of darkness. The light must be visible from a distance of 500 ft.

(b) Bicycles, Electric Bicycles, and Electric Scooters must be equipped with a functional warning device (e.g. bell or horn) or other means of giving a warning to pedestrians or traffic.

(c) Bicycles, Electric Bicycles, and Electric Scooters must be equipped with functional brakes capable of bringing the vehicle to a controlled stop.

(Ord. 2025-10)

Sec. 122-225. Operating Behavior.

(a) Operators may not operate at a speed above the posted speed limits.

(b) Operators may operate on any city street or sidewalk unless posted or otherwise restricted.
   (1) Bicycles, Electric Bicycles, and Electric Scooters may not be operated on any sidewalk at a speed or in a manner that would endanger pedestrians.
   (2) Bicycles, Electric Bicycles, and Electric Scooters may not be operated upon any roadway with a speed limit greater than 25 mph.

(c) Must yield to pedestrians and pass in a slow, safe manner after giving an audible signal.

(d) Operators must ride in a safe, responsible manner at all times.

(1) The following conduct is strictly prohibited:
    a. Reckless or aggressive riding or stunt riding.
    b. Riding under the influence of alcohol or controlled substances.
    c. Operating at speeds greater than the posted speed limit.
    d. Operating at speeds that are unsafe due to conditions. (e.g. pedestrians, vehicle traffic, weather conditions)
    e. Operation with a passenger.
    f. Operating in a manner which poses a safety risk to the operator and / or bystanders.

(e) Operators must obey all traffic laws as defined in Wis. Stat. §346.02(4) and Wis. Stat. §346.02(12).
  (1) This includes but is not limited to:
    (1) Obeying traffic signs and signals.
    (2) Yielding the right of way.
    (3) Operating on the correct side of the roadway.
    (4) Notifying pedestrians when overtaking on sidewalks or trails.

(Ord. 2025-10)

Sec. 122-226. Restricted Areas.

(a) Operation is prohibited in any area posted by sign

(Ord. 2025-10)

Sec. 122-227. Prohibited Devices

(a) Any play vehicle or other motorized device that does not meet the definitions in section 122-222 shall not be operated upon and street or sidewalk in the city.
  (1) This shall not prohibit the use of any play vehicle, designed to be a toy, whose operating speed is less than 5 mph. i.e, Power Wheels. These devices shall not be operated upon the street.
  (2) This section does not apply to personal mobility devices

(Ord. 2025-10)

Sec. 122-228. Penalties.

(a) Any person who operates a Bicycle, Electric Bicycle, or Electric Scooter in violation of any state law or local ordinance shall, upon conviction thereof, be subject to the penalty prescribed in Section 122-31.

(Code 1986, § 7.06(9), Ord. 2025-10)

Secs. 122-229--122-260. Reserved.

ARTICLE VIII. SNOWMOBILES

Sec. 122-261. Adoption of state law.

(a) Except as otherwise specifically provided in this chapter, the statutory provisions describing and defining regulations with respect to snowmobiles in the following enumerated sections of the state statutes are hereby adopted by reference and made part of this section as if fully set forth in this section. Acts required to be performed or prohibited by such statutes are required or prohibited by this section:

TABLE INSET:

Wis. Stats. § 350.01	Definitions
Wis. Stats. § 350.02	Operation of snowmobiles on or in the vicinity of highways
Wis. Stats. § 350.03	Right-of-way
Wis. Stats. § 350.035	Meeting of snowmobiles
Wis. Stats. § 350.04	Snowmobile races, derbies and routes
Wis. Stats. § 350.045	Public utility exemption
Wis. Stats. § 350.047	Local ordinance to be filed
Wis. Stats. § 350.05	Operation by youthful operators restricted
Wis. Stats. § 350.07	Driving animals
Wis. Stats. § 350.08	Owner permitting operation
Wis. Stats. § 350.09	Head lamps, tail lamps and brakes, etc.
Wis. Stats. § 350.095	Noise level requirements
Wis. Stats. § 350.10	Miscellaneous provisions for snowmobile operation
Wis. Stats. § 350.101	Intoxicated snowmobiling
Wis. Stats. § 350.102	Preliminary breath screening test
Wis. Stats. § 350.1025	Application of intoxicated snowmobiling law
Wis. Stats. § 350.103	Implied consent
Wis. Stats. § 350.104	Chemical test
Wis. Stats. § 350.106	Report arrest to department
Wis. Stats. § 350.107	Officer's action after arrest for operating a snowmobile while under influence of intoxicant
Wis. Stats. § 350.11	Penalties
Wis. Stats. § 350.12	Registration of snowmobiles; trail use stickers
Wis. Stats. § 350.13	Uniform trail signs and standards
Wis. Stats. § 350.135	Interference with uniform trail signs and standards prohibited
Wis. Stats. § 350.15	Accidents and accident reports
Wis. Stats. § 350.155	Coroners and medical examiners to report; required blood specimen

Wis. Stats. § 350.17	Enforcement
Wis. Stats. § 350.18	Local ordinances
Wis. Stats. § 350.19	Liability of landowners
Wis. Stats. § 350.99	Parties to a violation

(Code 1986, § 7.07(1), Ord. 2011-14)

Sec. 122-262. Restrictions on operation.

(a) Except as provided in the adopted statutes, no person shall operate a snowmobile upon any public right-of-way, in any public park or on any other public property in the City except on marked routes, trails or areas as are authorized under this article.

(b) No person shall operate a snowmobile on private property without the consent of the owner or lessee.

(c) No person shall operate a snowmobile between the hours of 12:00 a.m. and 7:00 a.m.

(Code 1986, § 7.07(3), Ord. 2011-14, Ord. 2023-13)

Sec. 122-263. Snowmobile trails and routes.

(a) *Approval.* Persons desiring approval of designated snowmobile trails and routes shall apply for such designation to the Public Safety Committee, or to the authorized representative of the public safety committee. Such application shall include a map showing the trail or route of such proposed way and satisfactory proof that the owners of all land upon which such way is to be laid out have consented thereto. The public safety committee shall have the right to alter or revoke any snowmobile trail or route in its discretion.

(b) *Marking.* Approval of a snowmobile trail or route shall be contingent upon such trail or route being marked by the superintendent of municipal services in substantial conformity with the requirements of Wis. Admin. Code ch. NR 50.10, and upon the continued maintenance of such markings.

(c) *Routes designated.* The following streets or portions thereof are designated as snowmobile routes:

(1) *County Trunk Highway M.* On County Trunk Highway M between a point 100 yards south of US Highway 14 and the northerly City limit. Snowmobiles using this route shall travel on the righthand side and conform to the direction of vehicular traffic and shall not exceed the posted speed limit. A crossing of the roadway of County Trunk Highway M shall be a direct crossing, only after stopping and yielding the right-of-way to all vehicles approaching on the roadway.

(d) *Trails designated.* The following corridors are designated as snowmobile trails:

(1) *Southeast of US Highway 14 and County Trunk Highway M.* Across several private properties south of US Highway 14 and east of County Trunk Highway M connecting the Rock County snowmobile trail in the Town of Union, a point of access for a direct crossing of US Highway 14 near John

Lindemann Drive, and a point on County Trunk Highway M 100 yards south of US Highway 14.

(Code 1986, § 7.07(4), Ord. 2011-14, Ord. 2014-02)

Secs. 122-264--122-290. Reserved.

ARTICLE IX. RAILROADS[5]

Sec. 122-291. Trains blocking streets.

(a) No person operating a railroad train, locomotive or railroad car shall obstruct vehicular traffic on public streets at a railway use at such crossing for longer than five continuous minutes or for more than seven minutes out of any 12 continuous minutes.

(Code 1986, § 9.19)

ARTICLE X. NEIGHBORHOOD ELECTRIC VEHICLES

Sec. 122-300. Definition of neighborhood electric vehicle.

(a) *Neighborhood electric vehicle (NEV)* means a motor vehicle that is propelled by electric power, and that conforms to the definition and requirements for low-speed vehicles as adopted in the federal motor vehicle safety standards for low-speed vehicles under 49 C.F.R. §§ 571.3(b) and 571.500. Neighborhood electric vehicle does not include a golf cart.

Sec. 122-301. Operation of neighborhood electric vehicle.

(a) A person may operate a neighborhood electric vehicle on any City Street, including any connecting highway or to an intersection where the roadway crosses a state trunk highway, within the City that has a speed limit of 35 miles per hour or less, subject to the following restrictions:

(1) The neighborhood electric vehicle must be maintained such that it always satisfies the definition of a neighborhood electric vehicle set forth in Section 122-300 and the requirements stated therein.
(2) The person operating the neighborhood electric vehicle must hold a valid Wisconsin operator's license or a valid operator's license from another state.
(3) The neighborhood electric vehicle must be registered pursuant to Wis. Stats. § 341.297.
(4) Operation on connecting highways or crossing state trunk highways shall be limited to the following:
    A. STH 213 from Walker Street to US 14.
    B. STH 59 from Walker Street to 0.18 miles north of STH 213.
    C. US 14 from 0.18 miles north of STH 213 to CTH M.

(Ord. 2007-17, Ord. 2008-02, Ord. 2023-13)

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[5] **Cross references:** Streets, sidewalks and other public places, ch. 106.

ARTICLE XI. TAXICABS

Sec. 122-310. Vehicle License Required.

(a) No person shall use or keep for hire any motor vehicle for the transportation of persons within the City without first securing a vehicle license from the city. The issuing authority is the Public Safety Committee. This article shall not apply to vehicles used for mass transit or under contract with the city.

Sec.122-311. Vehicle License Application.

(a) Applicants for a vehicle license shall file with the City an application and shall pay the required fee. The application shall include the following:

(1) Name and address of the owner. If the owner is a partnership, the names and addresses of all partners. If the owner is a corporation, the names and addresses of the officers and directors of the corporation.

(2) Evidence of liability insurance in the amount of at least three-hundred-thousand dollars ($300,000.00) for injury to any one person and at least three-hundred-thousand dollars ($300,000.00) for any one accident.

(3) A schedule of the rates and charges for transportation within the City limits. The schedule of rates and charges shall not be changed during the license period without approval of the Common Council.

Sec. 122-312. Vehicle License Conditions.

(a) No vehicle license shall be issued to an applicant that fails to meet the conditions herein. Failure to maintain the conditions throughout the term of the license shall be grounds for its suspension or revocation.

(1) Liability insurance in the amount of at least three-hundred-thousand dollars ($300,000.00) for injury to any one person and at least three-hundred-thousand dollars ($300,000.00) for any one accident shall remain in effect on the vehicle during the term of the license.

(2) The vehicle license shall be displayed in a conspicuous place within the vehicle.

(3) The approved schedule of rates shall be displayed in a conspicuous place within the vehicle. If metered, the meter and the display of charges shall be clearly visible.

(4) The vehicle shall have signage readable from at least two sides of the exterior identifying it as a taxicab.

(5) The vehicle license shall be valid for a term from July 1 to June 30.

Sec. 122-313. Operator License Required.

(a) No person shall operate a motor vehicle for the transportation of persons within the City without first securing an operator license from the city. The issuing authority is the Public Safety Committee.

Sec. 122-314. Operator License Application.

(a) Applicants for an operator license shall file with the City an application and shall pay the required fee. The application shall include the following:

(1) Copy of state-issued driver's license.

(2) Agreement to a criminal history check.

Sec. 122-315. Operator License Conditions.

(a) No operator license shall be issued to an applicant that fails to meet the conditions herein. Failure to maintain the conditions throughout the term of the license shall be grounds for its suspension or revocation.

(1) The licensee shall have and maintain a valid driver's license.

(2) The licensee shall be at least eighteen (18) years of age.

(3) The licensee shall not have been convicted of a felony.

(4) The licensee shall not have been convicted of operating a motor vehicle in violation of Wis. Stats. § 346.63, as may be amended from time to time, or any other state statute involving the operation of a motor vehicle while under the influence of intoxicant or a controlled substance within five (5) years.

(5) The operator license with photo identification shall be displayed in a conspicuous place within the vehicle.

(6) The operator license shall be valid for a term from July 1 to June 30.

Sec. 122-316. Suspension or Revocation.

(a) Notwithstanding Section 22.46(e) of the Municipal Code, in instances when immediate suspension is deemed necessary to maintain public safety, the Chief of Police Chief of Police or their designee may suspend any license issued under this article for up to thirty (30) days.

(b) Any license issued under this article may be revoked for cause by the Common Council pursuant to Section 22-46 of the Municipal Code.

(c) Violation of this Article is subject to penalty pursuant to Section 1-11 of the Municipal Code.

(Ord. 2008-04, Ord. 2023-13)

Article XII. ATV/UTV ROUTES

Sec. 122-341. Authority and Purpose.

(d) The purpose of this ordinance is to establish all-terrain vehicle (ATV) routes in the City and to provide safe and enjoyable ATV/UTV recreation consistent with public rights and interests pursuant to Wis. Stats. § 23.33 adopted by reference.

Sec. 122-342. Applicability and Enforcement; Designation of Routes.

(b) The provisions of this ordinance shall apply as described below:

(1) Under Wis. Stats. § 23.33(8)(b), the City designates all City-maintained roads and streets as ATV routes except any road or street that is signed to prohibit ATV/UTV use.

(2) Under Wis. Stats. § 23.33(11)(am)(4.), the City authorizes the operation of ATVs on:

A. STH 213 from the Southern City Limits to the intersection with USH14

B. USH 14 from the Northern City Limits to the intersection with Cty Hwy M

(3) Under Wis. Stat. sec. 23.33(1m)(c), utility terrain vehicles (UTVs) may be operated on all roads and streets in the City on which ATVs may be operated.

(c) The provisions of this ordinance shall be enforced by the City of Evansville Police Department. Adoption of this ordinance shall not prohibit any law enforcement officer or DNR warden from proceeding under any other ordinance, regulation, statute, law or order that pertains to the subject matter addressed under this section.

Sec. 122-343. Rules of Operation.

(a) The following rules of operation apply on all routes:

(1) *Speed*. No ATV/UTV shall be operated at a speed greater than the posted speed limit.

(2) *Lights*. No ATV/UTV may be operated on the routes without fully functional headlights, taillights, and brake lights. Every ATV/UTV being operated on the routes must display a lighted headlamp and tail lamp at all times.

(3) *Roadway Travel*. On any ATV route, all ATV/UTV operation is authorized only for the extreme right side of the roadway except that left turns may be made from any part of the roadway which is safe given prevailing conditions. All ATVs and UTVs must operate in a single file. Operation on paved shoulders intended for bicycle or pedestrians, gravel shoulders, sidewalks, grassy in-slope, ditches or other highway right-of-way is prohibited unless the ATV or UTV is actively being used for snow removal.

(4) *Operation*. ATV/UTV operation on the routes shall be in accordance with the provisions of the Wisconsin State Statutes, the Wisconsin Administrative Code and all other applicable ordinances, as the same may be amended from time to time.

(5) *Open Intoxicants*. No person may possess on his or her person or in or on an ATV or UTV upon any route, any bottle or receptacle containing alcohol beverages if the bottle or receptacle has been opened, the seal has been broken or the contents of the bottle or receptacle have been partially removed or released.

(6) *Seatbelts*. All UTV operators and passengers must have their seatbelts fastened at all times.

Sec. 122-344. Operation.

(a) Hours of operation restriction: None
(b) Seasonal restriction: None

Sec. 122-345. Operators.

(a) All operators of ATVs/UTVs on City routes shall be at least 16 years of age.
(b) All operators of ATVs/UTVs shall possess a valid driver's license.
(c) All operators of ATVs/UTVs shall possess valid proof of liability insurance consistent with State of Wisconsin minimum requirements for motor vehicles.
(d) All operators of ATVs/UTVs who were born after January 1, 1988, shall possess a valid safety certificate.

Sec. 122-346. Route Signs.

(a) The City is solely responsible for ATV/UTV route signage.

(b) The City shall procure, install and maintain signs that conform to the requirements of Wisconsin law, the Manual on Uniform Traffic Control Devices, the Wisconsin Department of Transportation NR64.12 and the Wisconsin Department of Natural Resources under Wis. Stats. § 23.33.

(c) The City shall procure Wisconsin DOT permits for locations Section 2(a)(ii) authorized under this ordinance.

(d) No person may erect, remove, obscure, or deface any official designated route or preferred route sign unless authorized by the Common Council or its designee.

(e) Signage shall be put in place within 30 days after passage of this ordinance.

Sec. 122-347. Penalties.

(a) The penalties under Wis. Stats. § 23.33(13) are adopted by reference. Deposits for violations shall be required in accordance with the Revised Uniform State Traffic Deposit Schedule, as the same may be amended from time to time.

(b) Juvenile penalties shall be as permitted under Wis. Stats. § 938.17. Deposits for violations shall be required in accordance with the Revised Uniform State Traffic Deposit Schedule, as the same may be amended from time to time and as the same may apply to juveniles.

(c) The penalty for any violation of this ordinance for which no statutory penalty is provided shall be $50.00 together with court costs, fees and assessments except that the penalty for violation of section 3 (e) shall be $100.00 together with court costs, fees and assessments.

Sec. 122-348. Severability.

(a) If a court of competent jurisdiction adjudges any section, provision or portion of this ordinance invalid, the remainder of this ordinance shall not be affected thereby.

Sec. 122-349. Copies to be Distributed to Law Enforcement.

(a) The City Clerk, upon passage of this ordinance, shall immediately send a copy of this ordinance to the City Evansville Police Department, the Department of Natural Resources, to the Wisconsin State Traffic Patrol, and to the Rock County Sheriff's Department. A copy shall also be provided to the Rock County Highway Department and Wisconsin Department of Transportation.

(Ord. 2024-08)

Sec. 122-350 -- Sec. 122-380. Reserved.

Passed and adopted this 8th day of September, 2026.

____
Abbey Barnes, Mayor

____
ATTEST:

Leah L. Hurtley, City Clerk

Introduced: 08/05/2026
First Reading: 08/11/2026
Adopted: 09/08/2026
Published: (within 10 days of adoption)

Sponsor(s): Mayor Abbey Barnes and Alderperson Bill Hurtley

Proposed by Chief Jones