

City of Racine 2027 Proposed Budget





TABLE OF CONTENTS

INTRODUCTION	4
Basis of Budgeting	5
Financial Policies	8
Common Council	10
Administrative Managers	11
Council Standing Committees	12
EXECUTIVE SUMMARY	13
Executive Overview	14
SUMMARY OF EXPENDITURES AND REVENUES-ALL FUNDS	33
Summary of Expenditures by Appropriation Unit	39
Revenue by Source-All Funds	40
Summary of Tax Levy by Fund	41
GENERAL FUND	42
City Administration	48
Human Resources	53
Department of Customer Service	58
City Attorney	63
Finance	67
Non-Departmental	72
Public Health	75
Fire Department	82
Police Department	87
Community Safety	94
Public Works	98
Parks, Recreation, & Cultural Services	106
City Development	116
SPECIAL REVENUE FUNDS	125
Referendum - Fire	127
Library	130
Waste Disposal	137
Emergency Medical Services	141
Municipal Court	145
Cemetery	150
Inspection & Neighborhood Services	154
Sanitary Sewer Maintenance	160
Room Tax	165
DEBT SERVICE FUND	168
CAPITAL PROJECT FUNDS	171
General Obligation Bonds	173
Equipment Replacement Fund	177
Intergovernmental Revenue Sharing Fund	181
Equipment Leasing Fund	184
ENTERPRISE FUNDS	185

Transit	187
Parking Utility	197
Storm Water Utility	201
Civic Centre	207
Radio Communication Resources	210
UTILITY FUNDS	212
Water Utility	214
Wastewater Utility	224
INTERNAL SERVICE FUNDS	231
Equipment Maintenance Garage	233
Information Systems	237
Building Complex	243
Insurance	247
Telephone System	251

INTRODUCTION

Operating Budget Process and Timeline

The City will prepare an annual budget for all operating funds in accordance with §4.26-§4.33, of the Municipal Code of Ordinances, which incorporates, by reference, §65.90 and §62.12 of the Wisconsin State Statutes.

The ordinance, in general, requires:

- A budget for governmental and proprietary funds.
- A budget be available for public inspection.
- A public hearing prior to adoption by the Common Council.
- An itemization of all indebtedness, expenditures, revenues, and anticipated surpluses.

A two-thirds (2/3) vote of the entire membership of the Common Council is required to modify an adopted appropriation.

The City will maintain a budgetary control system to ensure adherence to the adopted budget and will prepare reports comparing actual revenues and expenditures to budgeted amounts.

- Budget amendments and transfers modifying the adopted appropriation unit are initiated by the department. After review by the Finance Department, the transfer is forwarded to Administration for recommendation of approval to the Finance Committee, with final approval by the Common Council.
- Budget transfers within a departmental appropriation unit are initiated by the department. The Finance Department reviews for availability of funds and approves.
- Carryover of prior year budget fund authorization is initiated by the department. The requests are reviewed by the Finance Department and Administration for recommendation of approval to the Finance Committee with final approval by the Common Council, generally in May of the subsequent year.

Increases to the adopted budgets are primarily made in the following situations:

- Emergency situation
- Non recurring appropriations with offsetting revenues
- Carry-over of prior year appropriations

The following process establishes the City of Racine's operating budget and timeline for the ensuing fiscal calendar year.

- The City's operating budget process begins with the development of the budget calendar and instructions to department heads regarding the expenditure and revenue policy of the Mayor. This policy will include fiscal and operational guidelines as well as guidelines relating to budgetary increases, etc.
- Departments prepare budget requests and estimated projections, which provide the Finance Department and Administration with information to analyze the requests against previous budget years and against the total overall needs of the City.
- The Mayor, City Administrator, Director of Finance, and Deputy Director of Finance review department budgets with each department head and staff.
- Upon completion of these deliberations, the Finance Department will prepare the Proposed Budget for presentation by the Mayor to the legislative body. The legislative body refers the Proposed Budget to the

Committee of the Whole. The Committee of the Whole is responsible for review of the Proposed Budget and referral to the Common Council for adoption.

- The City holds a public hearing on the budget and a Committee of the Whole meeting to deliberate the Proposed Budget and any amendments recommended by the Committee of the Whole.
- The budget is adopted by the Common Council through appropriate resolutions.
- Once the budget is adopted, the Finance Department makes the adopted version of the budget document available to all departments, the legislative body and the public.

2027 Calendar

WHEREAS, the City Council of Racine adopts the following calendar for the 2027 budget introduction, deliberation, and adoption, and

Date	Time	COW and Council Meetings
October 05	5:30pm	Mayor's Budget Address
October 06	6:00pm	Council Meeting-Finance Director Budget Overview
October 12	6:00pm	COW #1 – Presentations
October 13	6:00pm	COW #2 – Presentations
October 14	6:00pm	COW #3 - PUBLIC HEARING
October 15	6:00pm	COW #4 – Overflow/Flex Day
October 19	6:00pm	COW #5- Final Questions/Amendments/Approval
October 20	6:00pm	Council Meeting-Final Adoption

WHEREAS, the City of Racine finds itself in a structural deficit, and

WHEREAS, amendments proposed to the budget by Alders must be submitted in writing to the Finance Director no later than the close of business on Thursday, October 15, 2026. Amendments submitted after this date will not be considered by the Common Council, and

WHEREAS, proposed amendments must identify cuts in spending of an equal or greater amount if an amendment proposes spending City resources on something else, and

WHEREAS, proposed amendments may not include fund balance or wage provision as a funding source, and

WHEREAS, in accordance with state statute, funding for amendments for capital projects can only come from capital funded sources, and funding for amendments for operations can only come from operations funded sources, and

WHEREAS, proposed amendments to proposed budget amendments that were submitted in writing to the Finance Director no later than the close of business on Thursday, October 15, 2026, may be made at the Monday, October 19, 2026, Committee of the Whole meeting only, provided that any amendment to a submitted budget amendment: comply with all other provisions in Resolution 0489-26; propose a reduction in spending; not create a new program or line item that is not already in the proposed budget; and have a neutral effect on the budget.

NOW THEREFORE, BE IT RESOLVED, that the Common Council adopts this resolution in accordance with Racine Charter Ordinances section 4-28 for its 2027 budget process and calendar.

Financial Policies

RESERVE POLICIES

- Per Section 46-63 of the Municipal Code, the common council shall maintain an undesignated fund balance within the general fund in accordance with the audit and accounting guide, Audits of State and Local Governmental Units. Such fund balance shall be maintained at a minimum of 20% of the general fund appropriations adopted for the subsequent budget year. The percentage calculation shall be performed annually upon the adoption of the budget for the general fund, based on the city's prior year undesignated general fund balances as set forth in its audited financial statements.
- Per Section 46-64 of the Municipal Code, The common council shall maintain an undesignated fund balance within the health insurance *fund* in accordance with the audit and accounting guide, Audits of State and Local Governmental Units. Such fund balance shall be maintained at a minimum of 5% of the health insurance fund appropriations adopted for the subsequent budget year. The percentage calculation shall be performed annually upon the adoption of the budget for the health insurance *fund*, based on the city's prior year undesignated health insurance fund balances as set forth in its audited financial statements. Any shortfall shall be appropriated and transferred from the undesignated general fund balance to the extent possible.
- All general obligation debts will be paid through a general debt service fund. Operating budgets will be prepared to meet the annual principal, interest, and service charge costs for each fund. Net debt service requirements (debt service expenditures less debt service revenue) will be funded through the general tax levy.

DEBT POLICIES

- The City will confine long-term borrowing to capital improvements and equipment with high cost and long expected useful life.
- The City will follow a policy of full disclosure on every financial report and bond prospectus.
- The City will use short term debt for cash flow and bond or note anticipation purposes.
- The City will first look at current available resources before using debt to fund capital improvements.
- Section 67.03 (1) of the Wisconsin State Statutes provides that the amount of indebtedness of a municipality shall not exceed 5 percent of the equalized valuation of the taxable property in the municipality.

ACCOUNTING POLICIES

- The accounts of the City are presented on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for by using a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures.
- The books and records of the City are maintained in conformance with accounting principles accepted as the standard in the industry. The only exception to conformance with accounting principles result from State or Federal law.
- An annual audit will be performed by an independent accounting firm.
- The accounting records of the City are maintained on the modified accrual basis of accounting for the General Fund, Special Revenue Funds, Debt Service Funds, Capital Project Funds, Expendable Trust

Funds and Agency Funds. The accrual basis of accounting is used for the Enterprise Funds, Internal Service Funds, and Non-Expendable Trust Funds.

- In general, under the modified accrual basis of accounting, revenues are recognized when they become measurable and available as new current assets. Expenditures are generally recognized when the related fund liability is incurred. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recognized when liabilities are incurred without regard to receipt or disbursement of each.

MAYOR

Cory Mason

COMMON COUNCIL

President: Jens Jorgensen

Vice President: Grace Allen

First District	Malik Frazier
Second District	Alyson Weiss
Third District	Olivia Turquoise-Davis
Fourth District	David Maack
Fifth District	Jens Jorgensen
Sixth District	Sandy Weidner
Seventh District	Maurice Horton
Eighth District	Britany Hodges
Ninth District	Grace Allen
Tenth District	Sam Peete
Eleventh District	Mary Land
Twelfth District	Rocco DeMark
Thirteenth District	Renee Kelly
Fourteenth District	Marlo Harmon
Fifteenth District	Nathan Pabon

ADMINISTRATIVE MANAGERS

City Administrator	James Sullivan
City Attorney	Scott Letteny
City Development	Interim Jeffrey Hintz
City Librarian	Nick Demske
Department of Community Safety	John Tate II
Department of Customer Service	Tara McMenamin
Finance/Treasurer	Kathleen Fischer
Fire Department	Steve Hansen
Human Resources	La’Neka Horton
Information Technology	Adele Edwards
Municipal Judge	Robert Weber
Parks, Recreation, & Cultural Service	Matt Koepnick
Police Department	Alexander Ramirez
Public Health	Dottie-Kay Bowesox
Public Works	John Rooney
Transit	Trevor Jung
Wastewater Utility	Nate Tillis
Water Utility	Anjuman Islam

Council Standing Committees 2026-2027

Finance & Personnel Committee

Mary Land - Chair

Maurice Horton

Jens Jorgensen

David Maack

Brittany Hodges

Public Works & Services Committee

Marlo Harmon - Chair

Nathan Pabon

Sandy Weidner

Grace Allen

Rocco DeMark

Public Safety & Licensing Committee

Sam Peete - Chair

Renee Kelly

Malik Fraizer

Alyson Weiss

Olivia Turquoise-Davis

Committee of the Whole

All Alders

Executive Committee

Mayor Cory Mason

Council President Jens Jorgensen

Finance & Personnel Committee Chair Mary Land

Public Works & Services Committee Chair Marlo Harmon

Public Safety & Licensing Committee Chair Sam Peete

Alder at Large Grace Allen

BUDGET OVERVIEW

Executive Overview

The City of Racine budget document serves as a comprehensive financial planning tool covering all City funds, including the General Fund, Special Revenue Funds, Debt Service Funds, Capital Projects Funds, Enterprise Funds, Utilities, and Internal Service Funds. The document also includes departmental goals and initiatives, positions by department, the fee schedule by department, ordinance modifications, and a 10-year capital plan. This overview provides a high-level snapshot of the overall budget, while specific details and narratives can be found throughout the larger document.

The City employs a decentralized approach to budget development, with department heads and managers responsible for preparing the working numbers for individual line items, with guidance from the Mayor, City Administrator, and Finance Department. The budget also provides information on City services, departmental goals and initiatives, and their corresponding funding impacts for 2027. While the budget takes a forward-looking approach, maintaining current service levels within State-imposed expenditure limits and tax levy caps remains an ongoing challenge.

While the 2027 budget was less challenging than in recent years, in part due to remaining American Rescue Plan funds, the City continues to face a structural deficit. The cost of providing essential services continues to increase while major revenue sources remain relatively flat. American Rescue Plan funding and difficult decisions made by the Common Council in previous budgets provided a reprieve, but these resources are temporary and future budgets will require continued attention to long-term financial sustainability.

The 2027 budget focuses on enhancing customer service, reducing duplication and costs, implementing strategic initiatives, and maintaining essential services. At the same time, the City recognizes that long-term fiscal sustainability requires both responsible spending and growth in the tax base. Economic development and net new construction will be central to this strategy, with an emphasis on encouraging new residential, commercial, industrial, and mixed-use development that expands the tax base, supports local businesses and employment, and generates additional property tax revenue.

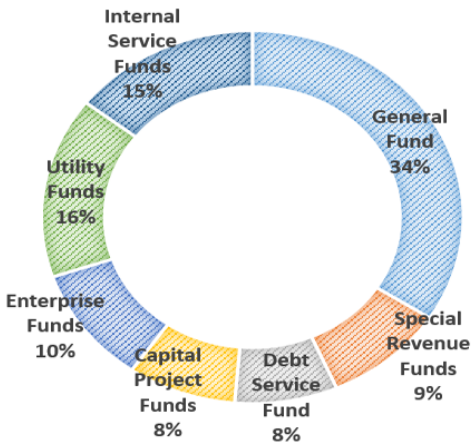
Economic development also means investing in the neighborhoods and housing stock that already exist. Preserving viable housing, rehabilitating deteriorating properties, addressing blight, and cleaning up neighborhoods help protect property values, encourage private investment, and maintain the strength of the City's existing tax base. New construction expands the tax base, while reinvestment in existing properties protects and strengthens the tax base we already have.

Throughout 2027, the City will continue to pursue opportunities to reduce costs, increase revenues, promote economic development, preserve housing, improve neighborhoods, attract businesses and residents, and support job creation. By balancing responsible financial management with sustainable growth and reinvestment in Racine's neighborhoods, the City can strengthen its fiscal position, improve quality of life, and build a more resilient financial future while continuing to provide essential services to residents.

The 2027 City of Racine budget contains strategic reorganizations to reduce duplication and overlapping efforts, focus on neighborhood investment, and support for important initiatives and employees. These items and other larger items of interest are listed in the chart below:

Items of Interest in the 2027
Funding for Radio System Upgrades in the capital budget
Salary increase 1% and Step for Non Represented Full and Part Time Employees
Salary increases for Public Safety as approved in the collective bargaining agreements
Reorganization in City Development to focus on neighborhood and housing improvements
Elimination of funding for flock cameras
Support for the opening of the Dr. Martin Luther King Community Center
Move yard waste drop off from Pearl Street to the Transfer Station Site
Implement a new utility billing system
Lakeview Park Baseball, Tennis, and Pickleball Court Improvements
Construction of Fire Station #1
Focus on enforcement of vacant and nuisance properties
Auxillary snowplow staffing program
Neighborhood Watch program in house
Sump Pump program expanded
No fee increases

The City of Racine budget document serves as a comprehensive financial planning tool covering all City funds, including the General Fund, Special Revenue Funds, Debt Service Funds, Capital Projects Funds, Enterprise Funds, Utilities, and Internal Service Funds. The total 2027 City budget is almost \$287M, an increase of 4.0% from the previous year. The most significant increases are in the special revenue funds and utility funds. Below depicts total expenses by fund for the entire City budget, and the following pages of the overview will discuss further details on each fund group, beginning with General Fund.



REVENUE HIGHLIGHTS

GENERAL FUND

General Fund revenues are made up of various categories. The various categories and the 2027 budget impact for each are discussed below.

General Fund Revenues 2027 to 2026 Budget				
	2026 Budget	2027 Budget	Change	Percent Change
Property Taxes	\$ 33,389,229	\$ 33,528,176	\$ 138,947	0.42%
Other Taxes	420,000	420,000	-	0.00%
Intergovernmental Revenues	42,370,376	43,826,370	1,455,994	3.44%
Licenses and Permits	1,933,500	991,250	(942,250)	-48.73%
Fines and Forfeitures	1,322,000	1,747,000	425,000	32.15%
Charges for Services	1,981,570	2,030,000	48,430	2.44%
Intergovernmental Charges for Services	2,320,976	2,455,115	134,139	5.78%
Miscellaneous Revenues	2,358,941	2,788,537	429,596	18.21%
Other Financing Sources	4,660,216	5,251,005	590,789	12.68%
Budget Stabilization Fund Balance Applied	4,525,000	5,135,000	610,000	13.48%
Total Revenues	\$ 95,281,808	\$ 98,172,453	\$ 2,890,645	3.03%

Property taxes- Property taxes in the general fund increased by about .42%. While the overall property tax levy decreased in the 2027 budget, that decrease related to a decrease in the tax levy for debt service.

Intergovernmental Revenues- This category primarily consists of our shared revenue and expenditure restraint payments from the State of Wisconsin. An increase in State Shared Revenue, as approved by the State for 2027, resulted in a 3.4% increase in this category in 2027.

Licenses and permits- The amount of revenue that is generated from permit and development fees is based on the development and construction market. The 2027 budget reflects a significant decrease because the building department, and associated building permit revenue, was moved to a special revenue fund as the department is almost fully funded by building permit revenue.

Fines and Forfeitures - The 2027 budget is increasing by over 30% due to a continued increase in parking fines written and collected by the Police Department and community service officers.

REVENUE HIGHLIGHTS (Continued)

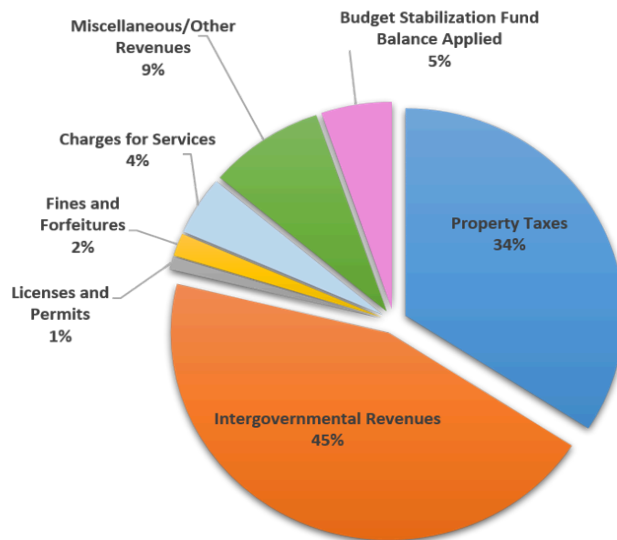
Charges for services- Includes revenues such as fire inspection fees, recreation and other park fees. This category increased slightly for 2027.

Miscellaneous Revenues- of which interest income is the largest component, increased for 2027 as interest rates continue to be high, long term investments have high interest rates, and long term investable cash remains steady.

Other Financing Sources- This category includes the PILOT (*payment in lieu of tax*) payment from the Water Department and transfer from other funds. The 2027 other financing sources increased due to an increase in the PILOT payment from the Water Utility.

Fund Balance Applied- The amount of fund balance applied in the 2027 budget increased from 2026 due to State grants budgeted in previous years that covered overtime costs that expired in mid 2026 and the public safety union contract increases being fully incorporated. This category reflects the use of \$5.135M of fund balance in the general fund.

The largest components of the General Fund revenues are Property Taxes and Intergovernmental Revenues, making up over 79% of our revenues. The city's largest operating fund continues to rely heavily on State Shared Revenue and Property Taxes. Below depicts the general fund revenues by category.

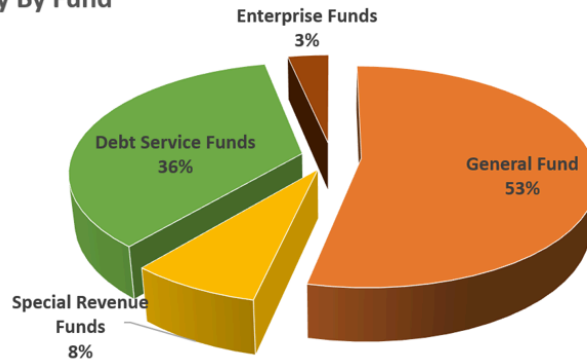


REVENUE HIGHLIGHTS (Continued)

Property Taxes:

The Tax Levy for 2027 is \$62,672,106 which is a .43% decrease from the prior year. The decrease is a result of the tax levy for debt service decreasing for 2027. There was a slight increase in the operational tax levy as allowed by the State Levy Limit calculation. The tax levy is allocated to various operating funds within the budget as graphically represented below.

Tax Levy By Fund



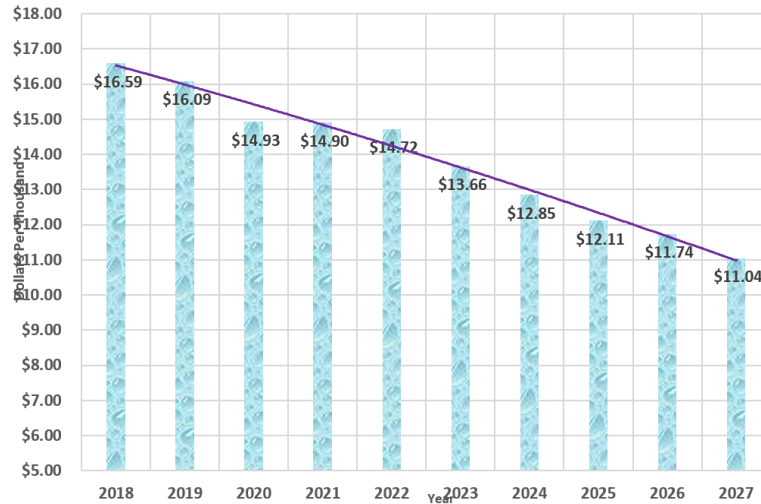
The tax levy consists of two components, an **operational levy** and a **debt service levy**. The operational levy increased by \$353,000 as allowed under the State imposed levy limit from net new construction. The tax levy for debt service decreased to reflect principal and interest on debt in accordance with the Council approved debt service projections. The tax levy as proposed complies with the levy limit requirements imposed by the State of Wisconsin.

	2025	2026	2027
	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>
Operating Levy	\$ 38,008,000	\$ 40,042,000	\$ 40,395,000
Debt Service Levy	<u>20,512,890</u>	<u>22,881,089</u>	<u>22,277,106</u>
	<u>\$ 58,520,890</u>	<u>\$ 62,923,089</u>	<u>\$ 62,672,106</u>

REVENUE HIGHLIGHTS (Continued)

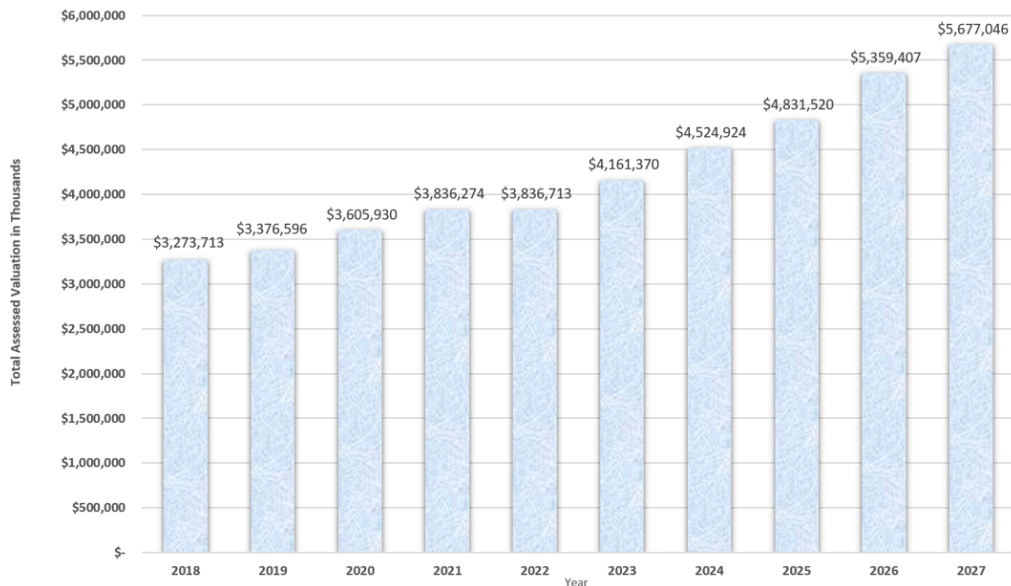
Property Tax Rate

Based on assessed values, the city tax rate is anticipated to decrease by almost 6% to \$11.04 per thousand. The tax rate is down over \$5.89 or 35.49% from the highest point in 2017. Assessed values are above \$5.6 billion and are the highest they have ever been.



Assessed Property Value

Assessed Property values will increase about 5.93% overall and will be at the highest levels in history.



REVENUE HIGHLIGHTS (Continued)

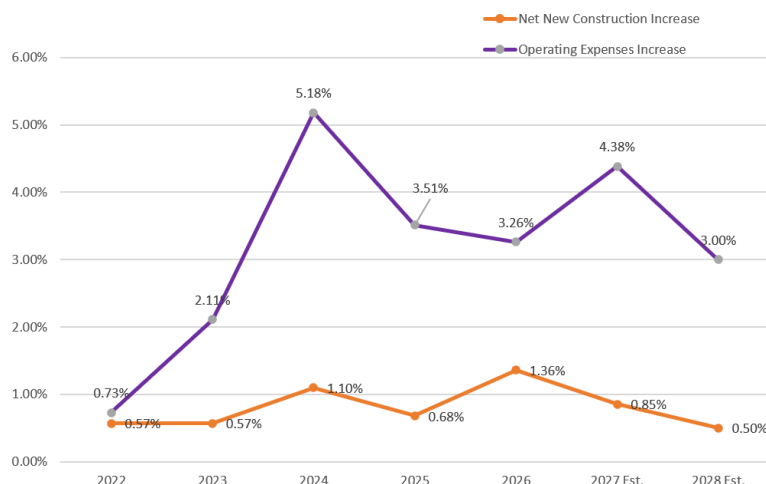
Property Tax Levy Limits

State-imposed levy limits restrict how much the City can increase property tax revenue each year. In general, the allowable increase is tied to the City's percentage of net new construction, with limited exceptions. Racine's net new construction growth continues to be less than the annual increase in basic employee wages and benefits. This means property tax revenue does not automatically keep pace with the rising cost of providing essential city services. The levy limit formula is complex and does not provide a general adjustment for inflation or other increases in operating costs. As a result, the City must carefully manage expenses and rely on other revenue sources, including fees, to help maintain services.

Comun Code	COUNTY NAME	MUNICIPALITY	Split Muni	2025 Equalized Value (Prior Year)	2026 Net New Construction (NNC) Value	2026 NNC Percent
51002	RACINE	TOWN OF BURLINGTON		1,290,703,100	15,939,200	1.235%
51006	RACINE	TOWN OF DOVER		705,304,500	2,901,100	0.411%
51010	RACINE	TOWN OF NORWAY		1,632,340,600	13,813,000	0.846%
51016	RACINE	TOWN OF WATERFORD		1,219,082,700	10,796,700	0.886%
51104	RACINE	VILLAGE OF CALEDONIA		3,983,254,700	69,818,400	1.753%
51121	RACINE	VILLAGE OF ELMWOOD PARK		64,277,300	151,800	0.236%
51151	RACINE	VILLAGE OF MOUNT PLEASANT		7,076,235,500	1,187,892,800	16.787%
51161	RACINE	VILLAGE OF NORTH BAY		56,863,800	309,300	0.544%
51168	RACINE	VILLAGE OF RAYMOND		904,957,400	10,268,300	1.135%
51176	RACINE	VILLAGE OF ROCHESTER		617,601,700	6,000,100	0.972%
51181	RACINE	VILLAGE OF STURTEVANT		1,121,939,300	5,977,400	0.533%
51186	RACINE	VILLAGE OF UNION GROVE		690,070,100	24,806,200	3.595%
51191	RACINE	VILLAGE OF WATERFORD		928,299,300	14,059,200	1.515%
51192	RACINE	VILLAGE OF WIND POINT		410,532,900	1,163,100	0.283%
51194	RACINE	VILLAGE OF YORKVILLE		1,038,216,800	13,454,400	1.296%
51206	RACINE	CITY OF BURLINGTON	*	1,527,882,600	13,481,600	0.882%
51276	RACINE	CITY OF RACINE		5,720,875,900	48,814,800	0.853%
51999	RACINE	RACINE COUNTY		28,988,438,200	1,439,647,400	4.966%

Structural Deficit

The 2027 budget includes a tax levy that complies with the levy limits established by the State of Wisconsin. The operational tax levy increased by just over \$353,000, due to the .85% **net new construction** growth within the city. Despite this increase, the City continues to face a structural deficit, as basic cost increases outpace the property tax revenue growth allowed under state-imposed limits. This fiscal challenge is expected to persist in 2028 and beyond and will result in hard budget choices to be made in the next few years. To address this ongoing issue, economic development that results in net new construction is essential. Such growth is critical to increasing the City's allowable tax levy and ensuring the continued delivery of high-quality services to our residents.



REVENUE HIGHLIGHTS (Continued)

Intergovernmental Revenues-State Shared Revenues

The largest portion of intergovernmental revenues comes from the State shared revenue and expenditure restraint programs. This program has been in existence for many years and is the largest source of non-tax levy revenue in the General Fund. It accounts for about 45% of the total General Fund revenue for 2027.

Shared Revenue includes county and municipal aid, supplemental county and municipal aid, utility aid, and expenditure restraint incentive program aid. It is distributed to Wisconsin municipalities and counties in July and November each year under sec. 79.02, Wis. Stats.

The City of Racine will receive just over \$4 million in 2027 under the expenditure restraint program. The program limits the operating expenditure increase to an inflationary calculation performed by the State. The allowable expenditure increase is 3.7% for the city for 2027. The 2027 budget is under the expenditure restraint limit as proposed. Any amendments that result in a net increase in expenses in the budget will put us in violation of the expenditure restraint program and will result in the loss of all \$4 million that we receive annually.

Fees and Charges for Services

State-imposed property tax levy limits restrict how much the City of Racine can raise through property taxes, even as the cost of providing essential services and maintaining aging infrastructure continues to increase. As a result, the City must rely on other revenue sources, including fees and charges.

Each year, City departments review their fees to ensure they reasonably reflect the cost of providing services. For the 2027 budget, only modest fee increases are proposed across departments.

These fees help fund everyday services and infrastructure and are collected through sources such as property tax bills, utility bills, ambulance and rescue services, and other city invoices.

Keeping fees aligned with service costs helps the City maintain reliable services without placing additional pressure on property taxes. Reducing or waiving fees without identifying another source of funding could mean fewer resources for the services and infrastructure residents depend on.

Below are examples of selected fees of general interest:

Fee	Bill Type	Bill Frequency	2026	2027	\$ Change	% Change
Sanitary Sewer Lateral Fee	Tax Bill	Annual	\$ 97.00	\$ 97.00	\$ -	0.00%
Recycling Fee	Tax Bill	Annual	\$ 93.22	\$ 93.22	\$ -	0.00%
Storm Water Fee	Utility Bill	Quarterly	\$ 200.87	\$ 200.87	\$ -	0.00%
Sewer Utility Fee	Utility Bill	Quarterly	\$ 2.98	\$ 2.98	\$ -	0.00%
Water Utility Fee	Utility Bill	Quarterly	\$ 3.11	\$ 3.11	\$ -	0.00%
Sanitary Sewer Surcharge-Residential	Utility Bill	Quarterly	\$ 31.00	\$ 31.00	\$ -	0.00%
Sanitary Sewer Surcharge-Commercial	Utility Bill	Quarterly	\$ 78.00	\$ 78.00	\$ -	0.00%
Sanitary Sewer Surcharge-Public	Utility Bill	Quarterly	\$ 184.00	\$ 184.00	\$ -	0.00%
Sanitary Sewer Surcharge-Industrial	Utility Bill	Quarterly	\$ 184.00	\$ 184.00	\$ -	0.00%

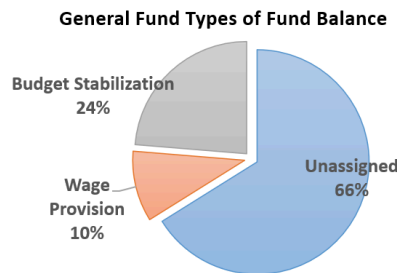
RESERVE FUNDS/FUND BALANCE

General Fund Balance

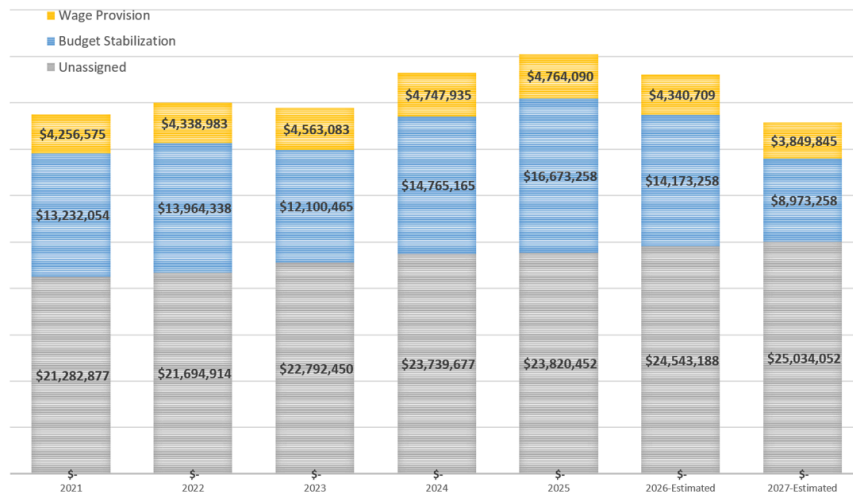
The City maintains both undesignated fund balance and assigned fund balance. Fund balance is assigned within the General Fund for both wage provision and for budget stabilization as authorized by the Common Council. Per Resolution 0863-21 any unassigned General Fund Balance in excess of 25%, but no more than 30% of the subsequent year's expenditures shall be assigned to **Wage and Benefit Provision**. Any General Fund balance in excess of 30% of the subsequent year's expenditures shall be assigned to the **Budget Stabilization Provision**.

As anticipated, the 2027 budget will appropriate approximately \$5.135M of fund balance to balance the 2027 budget. The fund balance applied will come from \$1.5M from the **wage provision fund balance** to cover wage increases for non-represented employees and \$3.635M of **budget stabilization fund balance** to pay for general operational expenses.

Spendable general fund reserves will remain at a high level of approximately \$37.9 M at the end of 2027 or almost 38% of the 2027 budget. While it is likely that we will apply fund balance in future budgets, spending fund balance at these levels is not sustainable into the future.



The chart below depicts our general fund spendable reserves by category since 2021. Balances shown are estimated year-end balances through 2027 based on projections. General fund balance should remain above 30% to protect our bond rating in the future.

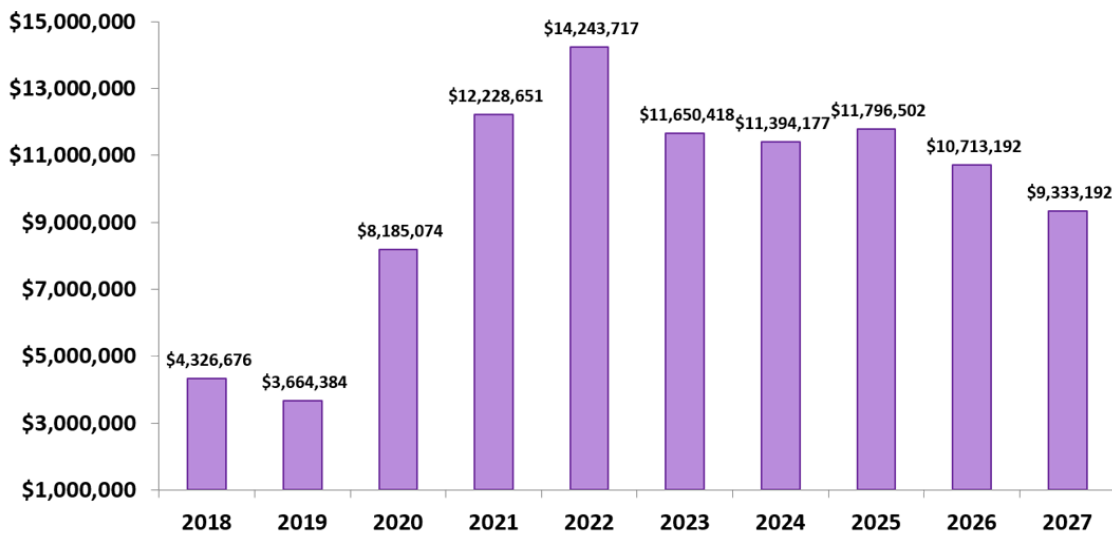


RESERVE FUNDS/FUND BALANCE

Insurance Fund Balance

The City also maintains a designated Insurance Fund balance in the Insurance internal service fund. Although these reserve funds may be used as revenue to support the Insurance Fund expenditures, such fund balance shall, per resolution, be maintained at a minimum of 5% of the Healthcare appropriations adopted for the subsequent budget year.

The 2027 budget appropriates \$1.38 million of reserve funds used primarily to cover a general increase in costs and the continued City provided HSA contributions to employees. City provided HSA contributions are dependent on available funding and the action of the Common Council annually and are not sustainable long term. With the new health plan administrator, Centivo, and the option of a lower deductible co-pay plan, it was anticipated that employees may move away from the high-deductible health plan in 2026, however, we did not see as much of a shift partially because of the continued City HSA contributions. The city continues to struggle with the costs associated with legacy retiree benefits which will continue far into the future. Fund balance remains high, significantly exceeding the 5% required threshold, however the City should remain conservative with the use of reserves to stabilize the budget. Being self-insured, it is imperative that the City continue to have sufficient health care reserves to mitigate unanticipated cost fluctuations.



EXPENDITURE HIGHLIGHTS

The 2027 **General Fund** expenditure budget increases approximately \$2.9 million, or 3.03%, from 2026, primarily due to wage and benefit increases associated with the settled Police and Fire collective bargaining agreements. The budget continues to prioritize essential services, including more than \$4 million in increased public safety expenditures. It also includes a step and 1% wage increase for non-represented full- and part-time employees. Community Development expenditures decrease primarily due to the reclassification of the Building Department to a special revenue fund, reflecting its reliance on building permit fees rather than the tax levy.

General Fund Expenditures 2027 to 2026 Budget				
	2026 Budget	2027 Budget	Change	Percent Change
General Government	\$ 11,678,620	\$ 11,448,521	\$ (230,099)	-1.97%
Health	3,437,347	3,579,024	141,677	4.12%
Public Safety	53,978,266	58,014,194	4,035,928	7.48%
Public Works	13,591,175	13,438,742	(152,433)	-1.12%
Education and Recreation	9,079,289	9,401,681	322,392	3.55%
Community Development	3,517,111	2,290,591	(1,226,520)	-34.87%
Total Expenditures	\$ 95,281,808	\$ 98,172,753	\$ 2,890,945	3.03%

Other general fund expenditure items of note by function are as follows:

General Government- this area shows a decrease in the budget based primarily on less elections in 2027.

Health Department- this area includes:

- Reflects increase in salary and benefits and a loss in some grant funding.

Public Safety- this area includes:

- Includes the Department of Community Safety
 - Includes funding for management of neighborhood watch in house.
- Includes increase in salary and fringes for Police and Fire related to settled collective bargaining agreements
- Includes increases in Police Overtime expenses due to sunset of grant funding in 2026.

EXPENDITURE HIGHLIGHTS (continued)

Public Works- this area includes:

- Increase to general non represented salary increases
 - Additional part time wages of \$50,000 for a new auxiliary snow plow driver program.
 - Shifting of wages to the Waste Disposal Fund and the Storm Water Utility to ease the burden on the tax levy.

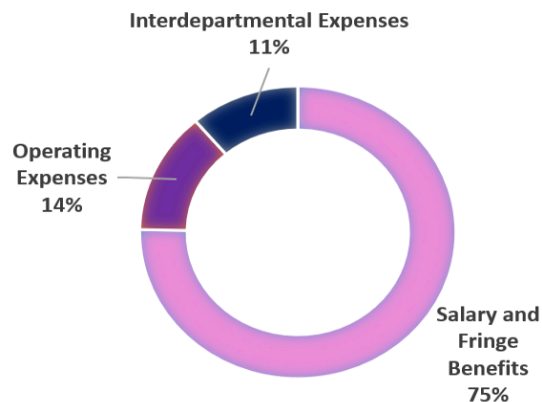
Education and Recreation-this area includes:

- Increase to general non represented salary increases
 - Increase in funding for the Dr. Martin Luther King Community Center
 - To be funded primarily with grant funding

Community Development-this area includes:

- Increase to general non represented salary increases
 - Reorganization of the management structure of the department to better reflect operational priorities
 - Reclassification of the building inspection department to a special revenue fund.
 - Funding from grants and TID's as allowable is utilized for more salary and benefits as the programs expand.

Personnel costs (salary and fringe benefits) continue to be the driving force of the general fund expenditures, while public safety constitutes over 59% of our budgetary costs in the general fund.



OTHER FUNDS HIGHLIGHTS

In addition to the general fund, the City also has various other funds that contribute to the annual budget, including **special revenue funds, debt service funds, capital project funds, utilities, and internal service funds.**

Special Revenue Funds

Special Revenue Funds are used to account for revenues that are legally restricted or committed to specific purposes, excluding capital projects or debt service. These funds are primarily supported by non-property tax revenues (such as user fees, grants, or other sources), although they may receive limited property tax support.

Over recent years, there has been a strategic reallocation of expenses from the General Fund to Special Revenue Funds when costs are covered by user fees or designated revenue sources. This approach helps to align expenditures with appropriate funding sources and reduce pressure on the General Fund. In the 2027 budget, the building department was reclassified from the General Fund to the Inspection and Neighborhood Services Special Revenue Fund.

Expenditures in the special revenue funds for 2027 increased by almost 15% from the prior year. This increase was a result of an increase in basic costs associated with services and the reclassification of the building department. Special revenue fund budgets are listed below:

Expenditures by Special Revenue Fund	
Referendum-Fire	\$ 1,500,000
Library	4,970,363
Waste Disposal	3,232,693
EMS	4,893,112
Municipal Court	488,644
Cemetery	776,255
Neighborhood Enhancement	2,425,172
Sanitary Sewer Maintenance	7,957,000
Room Tax	732,000
Total Expenditures	\$ 26,975,239

OTHER FUNDS HIGHLIGHTS (continued)

Special Revenue Fund Revenues

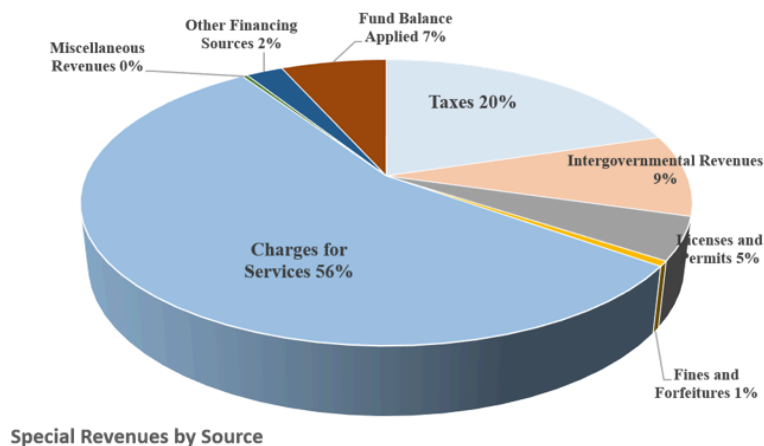
Special Revenue Funds are used to account for specific services, programs, or activities that have their own dedicated revenue sources. Unlike the General Fund, which supports a broad range of City services, Special Revenue Funds help ensure that revenues collected for a particular purpose are used to support that service or program.

In the 2027 budget, charges for services remain the primary source of revenue for these funds. User fees help ensure that the cost of providing a specific service is paid primarily by those who use and benefit from it, rather than relying heavily on the property tax levy.

Special Revenue Funds can be supported by several types of revenue, depending on the service. These may include user fees and service charges, intergovernmental revenues, grants, permits and licenses, dedicated surcharges, and other revenues restricted for a specific purpose. This funding structure allows the City to match revenues more closely with the costs of providing individual services.

Major revenue sources in the City's Special Revenue Funds include EMS fees, recycling fees, sanitary sewer maintenance fees, cemetery fees, building permits, fines and forfeitures, and the sanitary sewer surcharge. These revenues help fund the ongoing costs of providing these services, including operations, staffing, equipment, maintenance, and infrastructure.

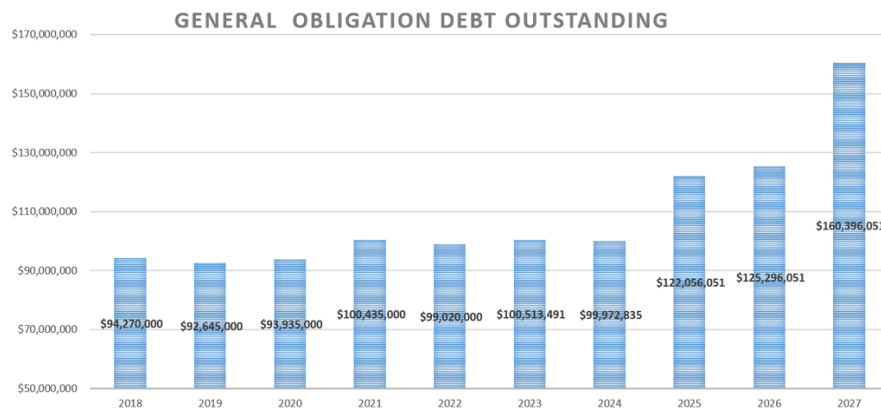
Most user fees will remain unchanged in 2027, including recycling, sanitary sewer maintenance, and the sanitary sewer surcharge. Maintaining stable fees, while continuing to dedicate these revenues to the services they support, helps provide reliable services without placing additional pressure on the property tax levy.



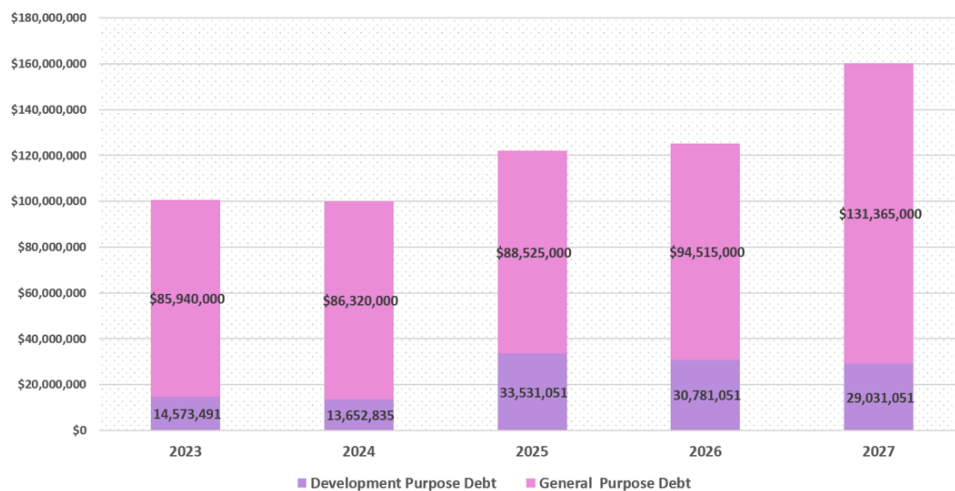
OTHER FUNDS HIGHLIGHTS (continued)

Debt Service Funds

The City currently holds an Aa- bond rating from Standard & Poor's, reflecting its solid financial operations, strong reserve balances, and a manageable debt plan. To maintain this favorable rating, the city must continue its practice of responsible budgeting while preserving sound reserve levels. Between 2026 and 2028, the City's overall level of indebtedness is expected to increase significantly, driven primarily by investments in aging infrastructure, construction of a fire station and police station. Despite this increase, the City's outstanding debt remains at reasonable levels and well within its debt capacity limit, ensuring continued fiscal stability and creditworthiness.



Development purpose debt is expected to account for approximately \$31 million of the City's outstanding debt as of December 31, 2026. In recent years, the City has used this financing to support development projects such as Hotel Verdant, Belle City Square, and the King Community Center Clinic. These projects can provide significant benefits to Racine by increasing new construction and growing the community's assessed and equalized property values. No new development purpose debt is anticipated in 2027. Instead, the City's primary focus will be on addressing the needs of its existing buildings and facilities.



OTHER FUNDS HIGHLIGHTS (continued)

Debt Service Funds

The City's debt capacity—the amount it can legally borrow—is an important measure of financial flexibility and is tied to the City's equalized property value. As property values increase, the City's borrowing capacity also increases.

Debt capacity is also an important consideration for credit rating agencies such as S&P Global Ratings. Maintaining available borrowing capacity provides financial flexibility to address future capital needs and unexpected financial pressures while demonstrating prudent debt management. S&P considers a government's debt burden, financial management, liquidity, and overall ability to manage changing financial conditions when evaluating credit quality.

For 2027, the City's estimated debt limit is \$320 million, with approximately 50% of that capacity remaining available at year-end. The reduction in available capacity is primarily due to planned borrowing for the construction of a new fire station.

Maintaining approximately half of the City's borrowing capacity provides an important financial cushion for future needs while allowing the City to continue investing in essential facilities and infrastructure.



OTHER FUNDS HIGHLIGHTS (continued)

Capital Projects Funds

Capital Projects Funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets. The City has four budgeted capital project funds, with annual costs totaling around \$23M. General Capital project fund spending will decrease slightly in 2027, to allow for the construction of Fire Station #1, which will be accounted for in a separate bond fund than those depicted below.

Expenditures by Capital Project Fund				
	2026 Budget	2027 Budget	Change	Percent Change
General Obligation Bond Fund	\$ 16,887,462	\$ 14,655,009	\$ (2,232,453)	-13.22%
Equipment Replacement Fund	3,893,868	4,056,450	162,582	4.18%
Intergovernmental Revenue Sharing Fund	3,742,000	3,900,000	158,000	4.22%
Equipment Lease Fund	594,000	534,000	(60,000)	-10.10%
Total Expenditures	\$ 25,117,330	\$ 23,145,459	\$ (1,971,871)	-7.85%

There are a few items of interest in the 2027 capital project funds budget.

- **In the General Obligation Bond Fund**, the City will be borrowing less than in the prior year as we focus on the construction of Fire Station #1, which will be a \$35M special borrowing in the first quarter of 2027. Some additional items of interest in the general obligation bond fund are:
 - Replacement of the Washington Park Pedestrian Bridge (\$375K)
 - Funding for a Radio System Upgrade for Public Safety (\$1.7M)
 - Lakeview Park Improvements Phase II (\$375K)
- **The Equipment Replacement Fund** includes the replacement of Police vehicles, and the funding for the Axon body camera program.
- An **Equipment Lease fund** was developed in 2023 to account for the expenses associated with leasing vehicles. This is being used primarily for police vehicles. The program is funded by the sale of vehicles and vehicle trade in. The leasing option is readily used by other governments and was useful during COVID when vehicle delivery lead times were at impossible levels. The city has since discontinued leasing vehicles as lead times for purchase have normalized.
- The **Intergovernmental Revenue Sharing Fund** shows an increase of 4% and relates primarily to support for the City's tax incremental districts.

OTHER FUNDS HIGHLIGHTS (continued)

Enterprise Funds

Enterprise funds are used to account for and report any activity for which a fee is charged to external uses for goods or services and must be used for activities which meet certain debt or cost recovering criteria. The City reports 4 enterprise funds in the annual budget with total expenditures of over \$29.0M. Expenses in Enterprise funds decreased about 2.7% from 2026, with only increases in the Parking System reflected.

Category	ERP Code	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	FY 2026 Adopted vs. FY 2027 Proposed (% Change)
Transit		\$14,415,311	\$14,836,883	\$15,556,877	\$14,298,280	-8.1%
Parking System		\$1,489,750	\$1,636,852	\$1,642,403	\$2,006,176	22.1%
Stormwater Utility		\$6,492,112	\$7,459,864	\$11,848,341	\$11,966,895	1.0%
Civic Centre		\$732,198	\$695,507	\$780,000	\$762,000	-2.3%
Radio Communication Resources		\$201,027	\$0	\$0	\$0	0.0%
Total Expenditures		\$23,330,398	\$24,629,105	\$29,827,621	\$29,033,351	-2.7%

Utility Funds

Utility Funds support the operations of the City's water and wastewater systems. The Utilities are projecting \$45.4 million in expenditures for 2027, representing a 14.8% increase over the prior year.

A portion of the increase is attributable to the implementation of a new financial accounting system and enhancements to the presentation of financial information. Both utility budgets also include position increases and staffing reorganizations designed to support continued service delivery and meet future operational needs.

Utility operations are funded through user fees paid by utility ratepayers.

Category	ERP Code	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	FY 2026 Adopted vs. FY 2027 Proposed (% Change)
Water Utility		\$21,806,598	\$24,858,321	\$24,458,000	\$26,777,813	9.5%
Wastewater Utility		\$12,906,311	\$15,490,392	\$15,079,566	\$18,609,064	23.4%
Total Expenditures		\$34,712,909	\$40,348,713	\$39,537,566	\$45,386,877	14.8%

OTHER FUNDS HIGHLIGHTS (continued)

Internal Service Funds

Internal Service Funds are used to account for the financing of goods and services provided by one department or agency to other departments or agencies of the City, or to other governmental units, on a cost-reimbursement basis. The City reports 4 internal service funds within the annual budget, the largest being the Insurance Fund. Expenditures in the internal services funds increased by about \$2million or 5% for 2027 with most of that increase being attributed to the insurance fund with the incorporation of the Water and Wastewater Utility into the insurance fund for the first time in 2027.

Category	FY 2026 Actual	FY 2026 Proposed	FY 2027 Budgeted	FY 2026 Proposed vs. FY 2027 Budgeted (% Change)
Equipment Maintenance	\$2,495,894	\$5,235,318	\$5,273,520	0.7%
Information Systems	\$3,926,468	\$7,334,838	\$7,195,257	-1.9%
Building Complex	\$2,042,558	\$4,172,927	\$4,355,689	4.4%
Insurance	\$9,758,071	\$22,855,659	\$24,818,800	8.6%
Total Expenditures	\$18,222,991	\$39,598,742	\$41,643,266	5.2%

Conclusion

This budget represents a strategic approach to maintaining essential services, investing in critical infrastructure, and safeguarding the City's long-term financial health. It reflects our continued commitment to fiscal responsibility, transparency, and sustainability while responding to evolving community needs and state-imposed financial constraints.

As we move forward, the City remains focused on balancing effective service delivery with prudent financial management. Meaningful engagement from residents, staff, and elected officials will be essential to achieving these goals. The City continues to face a structural deficit and will need to make difficult choices in future budget cycles to address rising service costs while managing stagnant revenue sources.

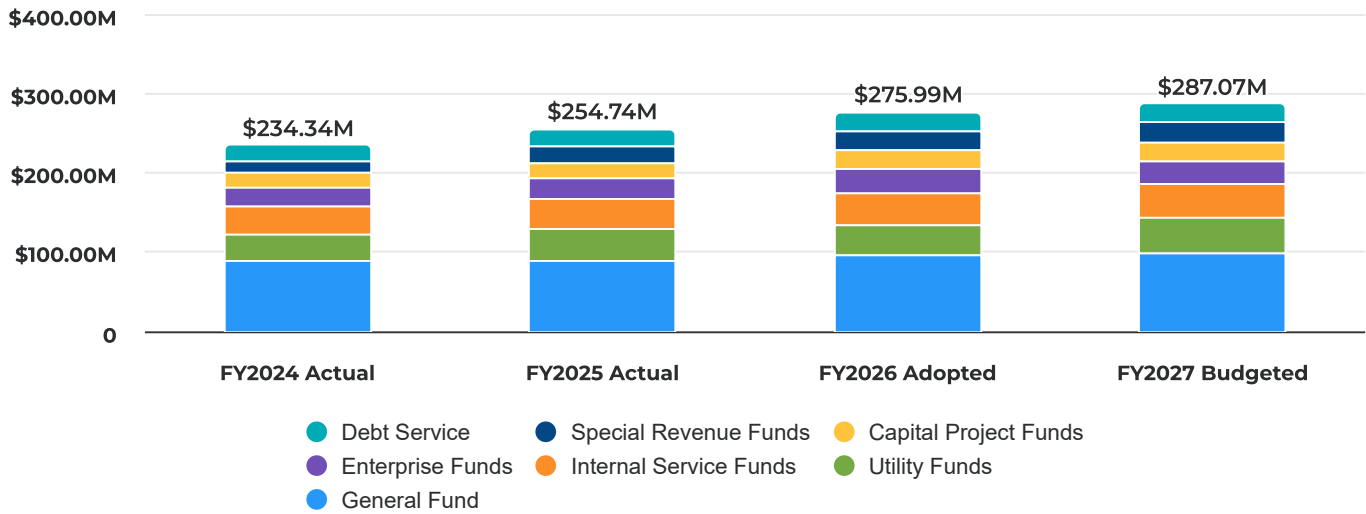
The detailed budget book, including comprehensive revenue and expenditure account information, is provided in the following pages. Budget deliberations and considerations will include departmental presentations, public input, and feedback from elected officials. The fiscal information contained in this budget is intended to support departmental goals and initiatives, the proposed fee schedule, position authorizations, ordinance modifications, and the 10-year Capital Improvement Plan included within this document.

The comprehensive budget document can be found on the City of Racine website at

<https://cityofracine.org/finance/budget/>

SUMMARY OF EXPENDITURES - ALL FUNDS

Budgeted and Historical Expenditures by Fund



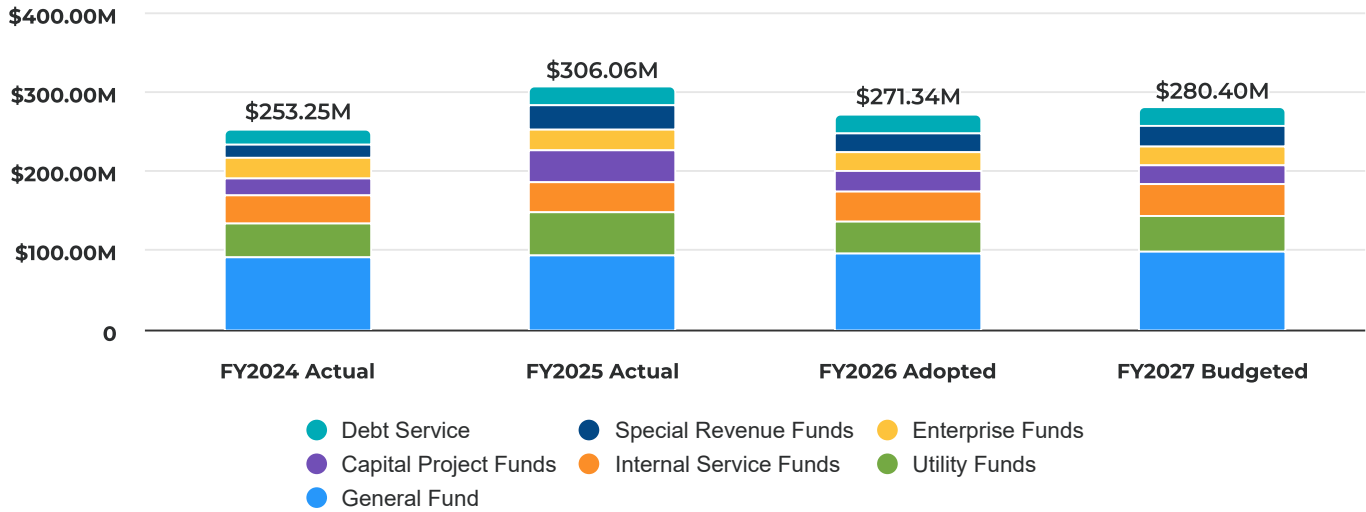
Expenditures by Fund

	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	FY 2026 Adopted vs. FY 2027 Proposed (% Change)
General Fund					
General Fund	\$88,278,965	\$89,804,746	\$95,281,808	\$98,172,753	3.0%
Total General Fund	\$88,278,965	\$89,804,746	\$95,281,808	\$98,172,753	3.0%
Debt Service					
Debt Service	\$20,048,416	\$20,758,594	\$23,112,264	\$22,716,841	-1.7%
Total Debt Service	\$20,048,416	\$20,758,594	\$23,112,264	\$22,716,841	-1.7%
Utility Funds					
Water Utility	\$21,806,598	\$24,858,321	\$24,458,000	\$26,777,813	9.5%
Wastewater Utility	\$12,906,311	\$15,490,392	\$15,079,566	\$18,609,064	23.4%
Total Utility Funds	\$34,712,909	\$40,348,713	\$39,537,566	\$45,386,877	14.8%
Internal Service Funds					
Equipment Maintenance	\$4,732,076	\$4,668,106	\$5,235,318	\$5,273,520	0.7%
Information Systems	\$5,648,887	\$6,370,716	\$7,334,838	\$7,195,257	-1.9%
Building Complex	\$3,609,416	\$3,711,633	\$4,172,927	\$4,355,689	4.4%
Insurance	\$20,601,819	\$22,418,087	\$22,855,659	\$24,818,800	8.6%
Telephone	\$346,031	\$0	\$0	\$0	0.0%
Total Internal Service Funds	\$34,938,229	\$37,168,542	\$39,598,742	\$41,643,266	5.2%
Special Revenue Funds					
EMS	\$3,052,994	\$5,728,966	\$4,072,000	\$4,893,112	20.2%
Referendum: Fire	\$0	\$0	\$1,500,000	\$1,500,000	0.0%
Library	\$4,229,778	\$4,574,104	\$4,904,057	\$4,970,363	1.4%
Recycling	\$2,493,223	\$2,846,356	\$3,003,345	\$3,232,693	7.6%

	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	FY 2026 Adopted vs. FY 2027 Proposed (% Change)
Municipal Court	\$392,456	\$460,222	\$481,512	\$488,644	1.5%
Cemetery	\$686,534	\$723,974	\$774,973	\$776,255	0.2%
Inspection & Neighborhood Services	\$1,150,745	\$1,554,224	\$1,457,162	\$2,425,172	66.4%
Sanitary Sewer Maintenance	\$2,133,711	\$5,509,495	\$6,737,156	\$7,957,000	18.1%
Room Tax	\$444,914	\$407,784	\$580,200	\$732,000	26.2%
Total Special Revenue Funds	\$14,584,356	\$21,805,127	\$23,510,405	\$26,975,239	14.7%
Capital Project Funds					
GO Bond Fund	\$13,552,697	\$14,813,754	\$16,887,462	\$14,655,009	-13.2%
Equipment Replacement Fund	\$4,353,103	\$4,691,010	\$3,893,868	\$4,056,450	4.2%
Intergovernmental Revenue Sharing	\$212,015	\$117,632	\$3,742,000	\$3,900,000	4.2%
Equip Lease	\$326,187	\$598,547	\$594,000	\$534,000	-10.1%
Total Capital Project Funds	\$18,444,001	\$20,220,944	\$25,117,330	\$23,145,459	-7.9%
Enterprise Funds					
Transit	\$14,415,311	\$14,836,883	\$15,556,877	\$14,298,280	-8.1%
Parking System	\$1,489,750	\$1,636,852	\$1,642,403	\$2,006,176	22.1%
Stormwater Utility	\$6,492,112	\$7,459,864	\$11,848,341	\$11,966,895	1.0%
Civic Centre	\$732,198	\$695,507	\$780,000	\$762,000	-2.3%
Radio Communication Resources	\$201,027	\$0	\$0	\$0	0.0%
Total Enterprise Funds	\$23,330,398	\$24,629,105	\$29,827,621	\$29,033,351	-2.7%
Total Expenditures	\$234,337,273	\$254,735,770	\$275,985,736	\$287,073,786	4.0%

SUMMARY OF REVENUES - ALL FUNDS

Budgeted and Historical Revenue by Fund



Revenues by Fund

	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	FY 2026 Adopted vs. FY 2027 Proposed (% Change)
General Fund					
Property Taxes	\$34,260,342	\$33,544,662	\$33,389,229	\$33,528,176	0.4%
Other Taxes	\$420,160	\$438,211	\$420,000	\$420,000	0.0%
Intergovernmental Revenues	\$39,256,028	\$40,749,434	\$42,370,376	\$43,826,370	3.4%
Licenses & Permits	\$2,847,010	\$2,362,108	\$1,933,500	\$991,250	-48.7%
Fines & Forfeitures	\$1,453,755	\$1,837,059	\$1,322,000	\$1,747,000	32.1%
Charges for Services	\$1,911,812	\$2,018,324	\$1,981,570	\$2,030,600	2.5%
Intergovernmental Charges for Services	\$2,023,924	\$2,322,750	\$2,320,976	\$2,455,115	5.8%
Miscellaneous Revenues	\$4,550,970	\$4,411,672	\$2,358,941	\$2,788,237	18.2%
Other Financing Sources	\$4,577,348	\$5,128,981	\$9,185,216	\$10,386,005	13.1%
Total General Fund	\$91,301,349	\$92,813,200	\$95,281,808	\$98,172,753	3.0%
Debt Service					
Property Taxes	\$19,475,474	\$20,512,890	\$22,881,089	\$22,277,106	-2.6%
Other Financing Sources	\$719,925	\$1,782,711	\$231,175	\$439,735	90.2%
Total Debt Service	\$20,195,399	\$22,295,601	\$23,112,264	\$22,716,841	-1.7%
Utility Funds					
Water Utility					
Intergovernmental Revenues	\$0	\$1,583,393	\$0	\$0	0.0%

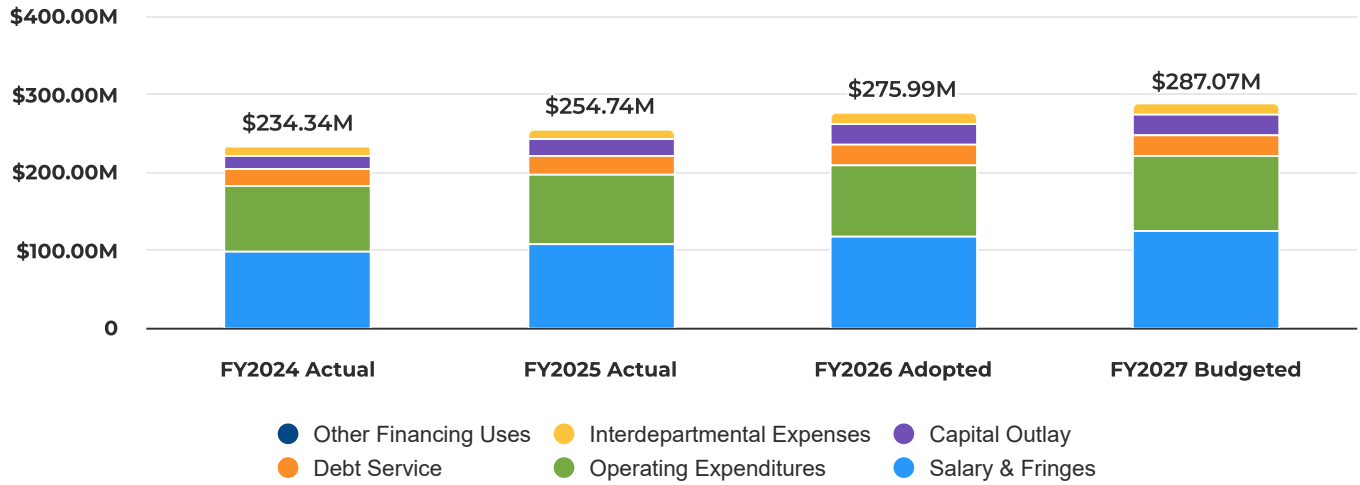
	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	FY 2026 Adopted vs. FY 2027 Proposed (% Change)
Charges for Services	\$24,926,629	\$25,062,770	\$22,727,123	\$24,565,100	8.1%
Miscellaneous Revenues	\$1,043,899	\$1,746,175	\$805,000	\$905,000	12.4%
Other Financing Sources	\$0	\$7,465,056	\$7,948	\$0	-100.0%
Wastewater Utility					
Charges for Services	\$14,852,177	\$14,217,392	\$15,031,000	\$15,941,000	6.1%
Miscellaneous Revenues	\$2,670,370	\$3,338,047	\$2,353,134	\$3,020,000	28.3%
Other Financing Sources	\$0	\$2,027,688	\$0	\$0	0.0%
Total Utility Funds	\$43,493,075	\$55,440,522	\$40,924,205	\$44,431,100	8.6%
Internal Service Funds					
Equipment Maintenance					
Intergovernmental Revenues	\$17,504	\$23,117	\$27,000	\$19,000	-29.6%
Charges for Services	\$202,259	\$186,217	\$242,318	\$127,000	-47.6%
Intergovernmental Charges for Services	\$4,636,734	\$4,183,261	\$4,916,500	\$5,095,020	3.6%
Miscellaneous Revenues	\$14,304	\$5,800	\$500	\$500	0.0%
Information Systems					
Charges for Services	\$38,750	\$54,607	\$38,000	\$38,000	0.0%
Intergovernmental Charges for Services	\$3,464,937	\$4,003,815	\$4,174,770	\$4,205,057	0.7%
Miscellaneous Revenues	\$897	\$4,633	\$0	\$0	0.0%
Other Financing Sources	\$2,138,521	\$2,251,696	\$1,897,068	\$1,652,200	-12.9%
Building Complex					
Charges for Services	\$212,455	\$221,062	\$220,159	\$180,689	-17.9%
Intergovernmental Charges for Services	\$3,436,077	\$3,573,579	\$3,950,568	\$4,135,000	4.7%
Miscellaneous Revenues	\$82,426	-\$77,164	\$1,000	\$1,000	0.0%
Other Financing Sources	\$0	\$0	\$0	\$39,000	
Insurance					
Intergovernmental Charges for Services	\$17,843,414	\$19,449,259	\$19,500,000	\$21,000,000	7.7%
Miscellaneous Revenues	\$2,476,201	\$3,371,153	\$2,272,349	\$2,438,800	7.3%
Other Financing Sources	\$0	\$0	\$1,083,310	\$1,380,000	27.4%
Telephone					
Charges for Services	\$16,257	\$0	\$0	\$0	0.0%
Intergovernmental Charges for Services	\$122,897	\$0	\$0	\$0	0.0%
Total Internal Service Funds	\$34,703,633	\$37,251,036	\$38,323,542	\$40,311,266	5.2%
Special Revenue Funds					
EMS					
Charges for Services	\$3,893,699	\$5,557,721	\$4,057,000	\$4,888,112	20.5%
Miscellaneous Revenues	\$0	\$32,475	\$15,000	\$5,000	-66.7%
Referendum: Fire					
Property Taxes	\$0	\$0	\$1,500,000	\$1,500,000	0.0%
Library					
Property Taxes	\$2,257,317	\$2,257,317	\$2,674,237	\$2,700,000	1.0%

	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	FY 2026 Adopted vs. FY 2027 Proposed (% Change)
Other Taxes	\$2	\$3	\$0	\$0	0.0%
Intergovernmental Revenues	\$2,126,211	\$2,172,079	\$2,065,720	\$2,174,987	5.3%
Charges for Services	\$43,955	\$21,489	\$13,000	\$13,000	0.0%
Miscellaneous Revenues	\$113,435	\$92,290	\$76,100	\$43,363	-43.0%
Other Financing Sources	\$150,000	\$200,000	\$75,000	\$39,013	-48.0%
Recycling					
Intergovernmental Revenues	\$314,665	\$314,403	\$315,000	\$315,000	0.0%
Charges for Services	\$2,326,118	\$2,539,248	\$2,643,345	\$2,642,693	0.0%
Miscellaneous Revenues	\$99,497	\$88,336	\$45,000	\$15,000	-66.7%
Other Financing Sources	\$0	\$0	\$0	\$260,000	
Municipal Court					
Property Taxes	\$228,580	\$286,341	\$301,512	\$328,569	9.0%
Fines & Forfeitures	\$157,641	\$184,692	\$180,000	\$160,075	-11.1%
Miscellaneous Revenues	\$8,041	\$6,682	\$0	\$0	0.0%
Cemetery					
Property Taxes	\$164,313	\$0	\$64,973	\$226,255	248.2%
Charges for Services	\$383,056	\$515,857	\$710,000	\$550,000	-22.5%
Miscellaneous Revenues	\$20,467	\$7,119	\$0	\$0	0.0%
Inspection & Neighborhood Services					
Property Taxes	\$168,450	\$220,680	\$162,049	\$0	-100.0%
Other Taxes	\$76	\$136	\$0	\$0	0.0%
Licenses & Permits	\$197,400	\$448,157	\$305,000	\$1,304,721	327.8%
Charges for Services	\$234,971	\$348,321	\$305,000	\$405,000	32.8%
Miscellaneous Revenues	\$25,211	\$10,460	\$0	\$0	0.0%
Other Financing Sources	\$396,713	\$657,498	\$685,113	\$715,451	4.4%
Sanitary Sewer Maintenance					
Charges for Services	\$2,609,035	\$6,419,634	\$6,720,100	\$6,542,000	-2.7%
Miscellaneous Revenues	\$152,816	\$139,846	\$17,056	\$0	-100.0%
Other Financing Sources	\$0	\$7,437,499	\$0	\$1,415,000	
Room Tax					
Other Taxes	\$779,861	\$659,661	\$483,200	\$710,000	46.9%
Miscellaneous Revenues	\$62,662	\$64,988	\$22,000	\$22,000	0.0%
Other Financing Sources	\$0	\$0	\$75,000	\$0	-100.0%
Total Special Revenue Funds	\$16,914,193	\$30,682,932	\$23,510,405	\$26,975,239	14.7%
Capital Project Funds					
GO Bond Fund					
Intergovernmental Revenues	\$397,725	\$75,000	\$0	\$0	0.0%
Charges for Services	\$25	\$0	\$0	\$0	0.0%
Miscellaneous Revenues	\$428,425	\$828,203	\$81,000	\$53,000	-34.6%
Other Financing Sources	\$13,015,846	\$32,231,834	\$16,806,462	\$14,602,009	-13.1%

	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	FY 2026 Adopted vs. FY 2027 Proposed (% Change)
Equipment Replacement Fund					
Miscellaneous Revenues	\$69,894	\$30,742	\$0	\$44,000	
Other Financing Sources	\$4,195,000	\$4,115,000	\$3,893,868	\$4,012,450	3.0%
Intergovernmental Revenue Sharing					
Intergovernmental Revenues	\$2,465,429	\$2,650,854	\$3,442,000	\$3,700,000	7.5%
Miscellaneous Revenues	\$764,685	\$697,032	\$300,000	\$200,000	-33.3%
Equip Lease					
Miscellaneous Revenues	\$362,369	\$340,406	\$230,000	\$300,000	30.4%
Other Financing Sources	\$0	\$0	\$364,000	\$234,000	-35.7%
Total Capital Project Funds	\$21,699,397	\$40,969,071	\$25,117,330	\$23,145,459	-7.9%
Enterprise Funds					
Transit					
Property Taxes	\$1,295,000	\$1,400,000	\$1,600,000	\$1,700,000	6.3%
Intergovernmental Revenues	\$9,454,928	\$10,598,322	\$7,247,777	\$7,102,280	-2.0%
Charges for Services	\$1,321,563	\$1,259,456	\$1,515,000	\$1,270,000	-16.2%
Intergovernmental Charges for Services	\$1,083,670	\$1,199,409	\$1,237,000	\$1,315,000	6.3%
Miscellaneous Revenues	\$81,193	\$71,108	\$160,000	\$165,000	3.1%
Other Financing Sources	\$89,923	\$424,809	\$1,390,100	\$750,000	-46.0%
Parking System					
Other Taxes	\$48	\$53	\$50	\$50	0.0%
Fines & Forfeitures	\$434	\$0	\$90,000	\$99,126	10.1%
Charges for Services	\$1,133,615	\$1,206,656	\$1,042,353	\$1,407,000	35.0%
Miscellaneous Revenues	\$4,280	\$6,649	\$0	\$0	0.0%
Stormwater Utility					
Intergovernmental Revenues	\$0	\$425,333	\$0	\$0	0.0%
Charges for Services	\$9,545,037	\$9,378,812	\$10,007,621	\$10,052,221	0.4%
Intergovernmental Charges for Services	\$3,070	\$2,671	\$0	\$0	0.0%
Miscellaneous Revenues	\$207,647	\$226,493	\$295,720	\$319,674	8.1%
Civic Centre					
Property Taxes	\$299,000	\$299,000	\$350,000	\$412,000	17.7%
Miscellaneous Revenues	\$119,698	\$0	\$0	\$0	0.0%
Other Financing Sources	\$200,000	\$107,000	\$130,000	\$50,000	-61.5%
Radio Communication Resources					
Intergovernmental Charges for Services	\$36,569	\$0	\$0	\$0	0.0%
Miscellaneous Revenues	\$65,085	\$0	\$0	\$0	0.0%
Total Enterprise Funds	\$24,940,760	\$26,605,772	\$25,065,621	\$24,642,351	-1.7%
Total Revenues	\$253,247,806	\$306,058,134	\$271,335,175	\$280,395,009	3.3%

Expenditures by Appropriation Unit-All Funds

Historical Expenditures by Appropriation Unit



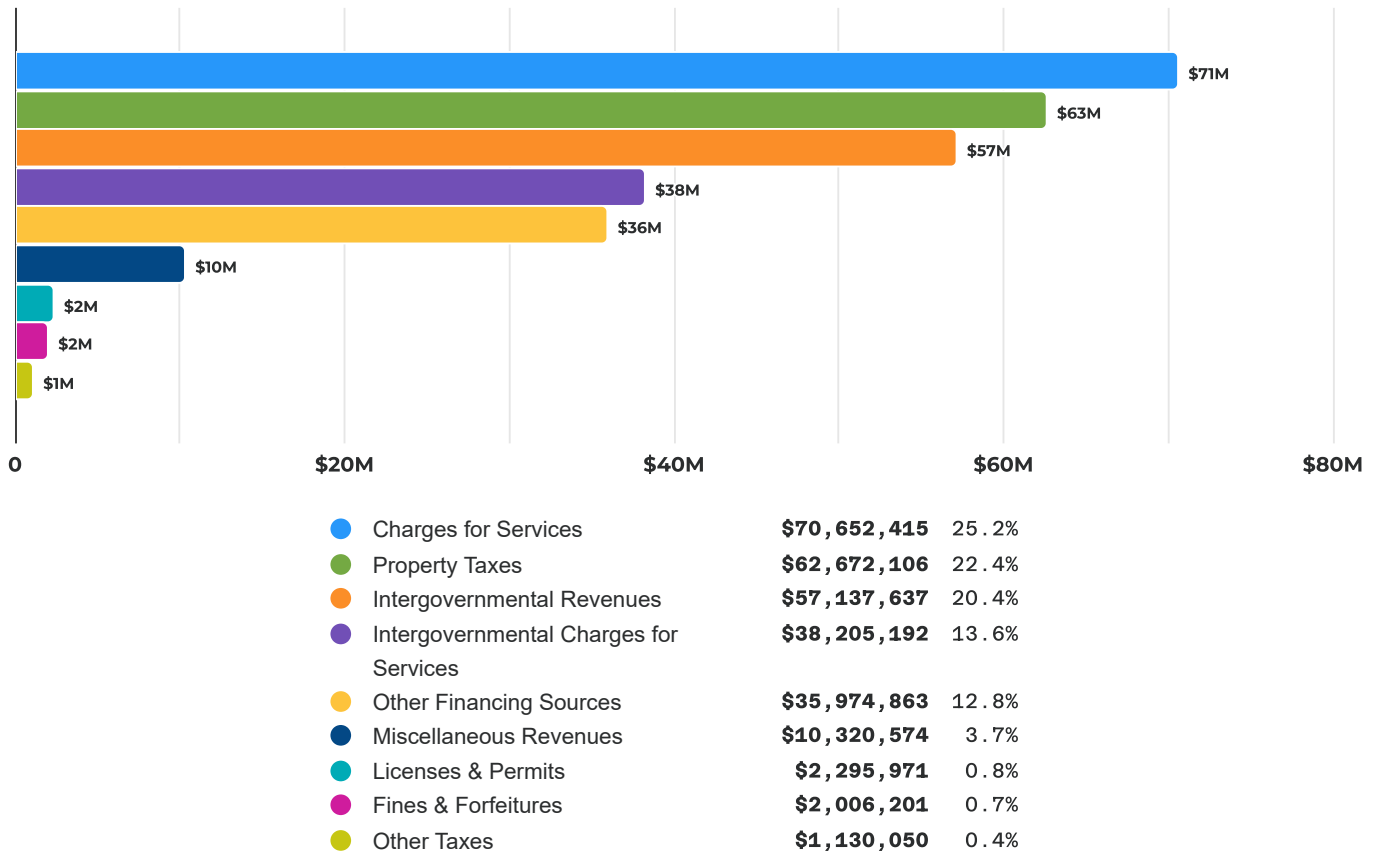
Expenditures by Appropriation Unit-All Funds

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	FY 2026 Adopted vs. FY 2027 Proposed (% Change)
Salary & Fringes	\$98,024,836	\$108,423,390	\$115,753,371	\$123,231,553	6.5%
Operating Expenditures	\$84,589,176	\$88,625,602	\$91,835,868	\$98,306,427	7.0%
Interdepartmental Expenses	\$12,422,464	\$12,859,573	\$14,167,015	\$14,635,790	3.3%
Capital Outlay	\$17,600,688	\$20,292,536	\$27,687,518	\$24,707,600	-10.8%
Debt Service	\$20,272,675	\$24,534,669	\$26,541,964	\$26,192,416	-1.3%
Other Financing Uses	\$1,427,434	\$0	\$0	\$0	0.0%
Total Expenditures	\$234,337,273	\$254,735,770	\$275,985,736	\$287,073,786	4.0%

REVENUES BY SOURCE

2027 Budgeted Revenues by Source - All Funds

FY27 Revenues by Revenue Source

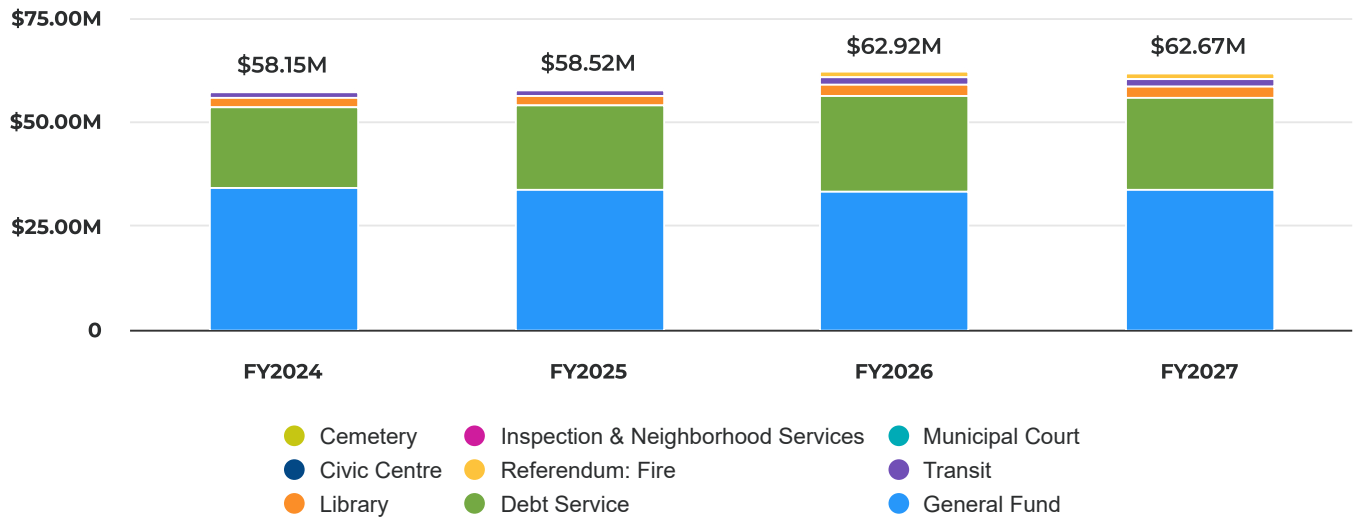


Revenues by Revenue Source

	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	FY 2026 Adopted vs. FY 2027 Proposed (% Change)
Property Taxes	\$58,148,476	\$58,520,890	\$62,923,089	\$62,672,106	-0.4%
Other Taxes	\$1,200,147	\$1,098,064	\$903,250	\$1,130,050	25.1%
Intergovernmental Revenues	\$54,032,490	\$58,591,935	\$55,467,873	\$57,137,637	3.0%
Licenses & Permits	\$3,044,410	\$2,810,265	\$2,238,500	\$2,295,971	2.6%
Fines & Forfeitures	\$1,611,830	\$2,021,751	\$1,592,000	\$2,006,201	26.0%
Charges for Services	\$63,651,413	\$69,007,566	\$67,253,589	\$70,652,415	5.1%
Intergovernmental Charges for Services	\$32,651,292	\$34,734,745	\$36,099,814	\$38,205,192	5.8%
Miscellaneous Revenues	\$13,424,473	\$15,443,146	\$9,032,800	\$10,320,574	14.3%
Other Financing Sources	\$25,483,276	\$63,829,772	\$35,824,260	\$35,974,863	0.4%
Total Revenues	\$253,247,806	\$306,058,134	\$271,335,175	\$280,395,009	3.3%

SUMMARY OF TAX LEVY BY FUND

Tax Levy Allocation By Fund



Property Tax Levy by Fund

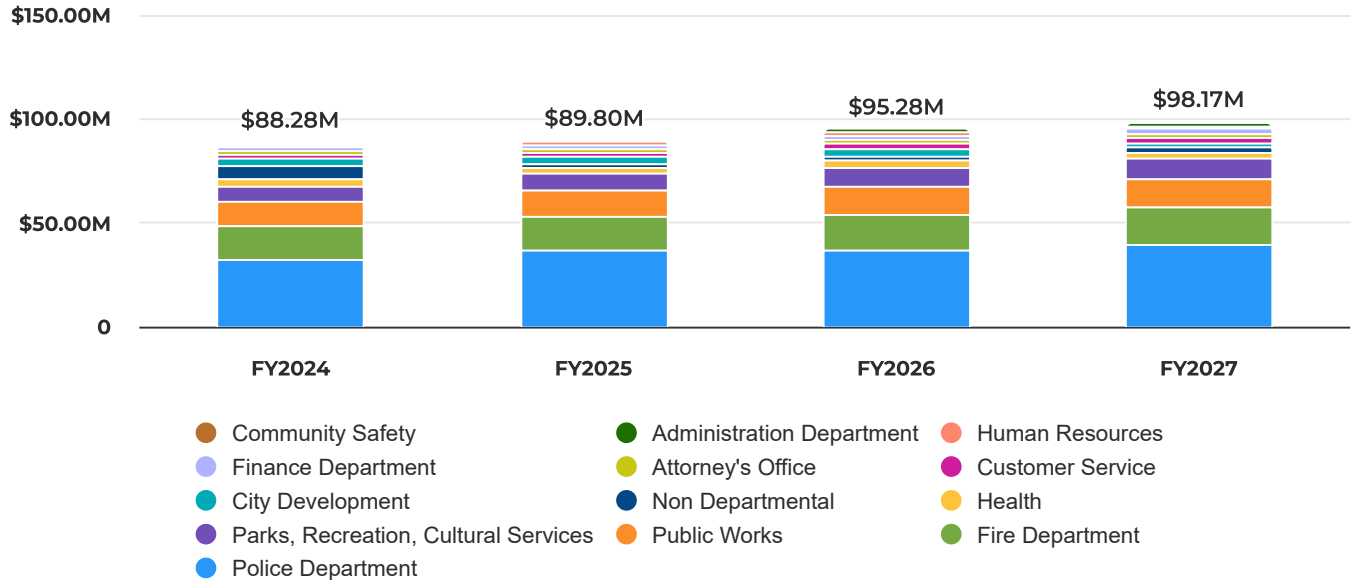
	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	FY 2026 Adopted vs. FY 2027 Proposed (% Change)
General Fund	\$34,260,342	\$33,544,662	\$33,389,229	\$33,528,176	0.4%
Referendum: Fire	\$0	\$0	\$1,500,000	\$1,500,000	0.0%
Debt Service	\$19,475,474	\$20,512,890	\$22,881,089	\$22,277,106	-2.6%
Transit	\$1,295,000	\$1,400,000	\$1,600,000	\$1,700,000	6.3%
Civic Centre	\$299,000	\$299,000	\$350,000	\$412,000	17.7%
Library	\$2,257,317	\$2,257,317	\$2,674,237	\$2,700,000	1.0%
Municipal Court	\$228,580	\$286,341	\$301,512	\$328,569	9.0%
Cemetery	\$164,313	\$0	\$64,973	\$226,255	248.2%
Inspection & Neighborhood Services	\$168,450	\$220,680	\$162,049	\$0	-100.0%
Total Revenues	\$58,148,476	\$58,520,890	\$62,923,089	\$62,672,106	-0.4%

GENERAL FUND

The General Fund is the City's largest operating fund, and it includes essential services such as Public Health, Public Safety, Public Works, Community Development, Parks, Recreational, & Cultural Services, and General Government (Finance, Mayor, City Administration, Attorney's Office, Human Resources, Non-departmental).

EXPENDITURES - GENERAL FUND

Budgeted and Historical Expenditures by Department

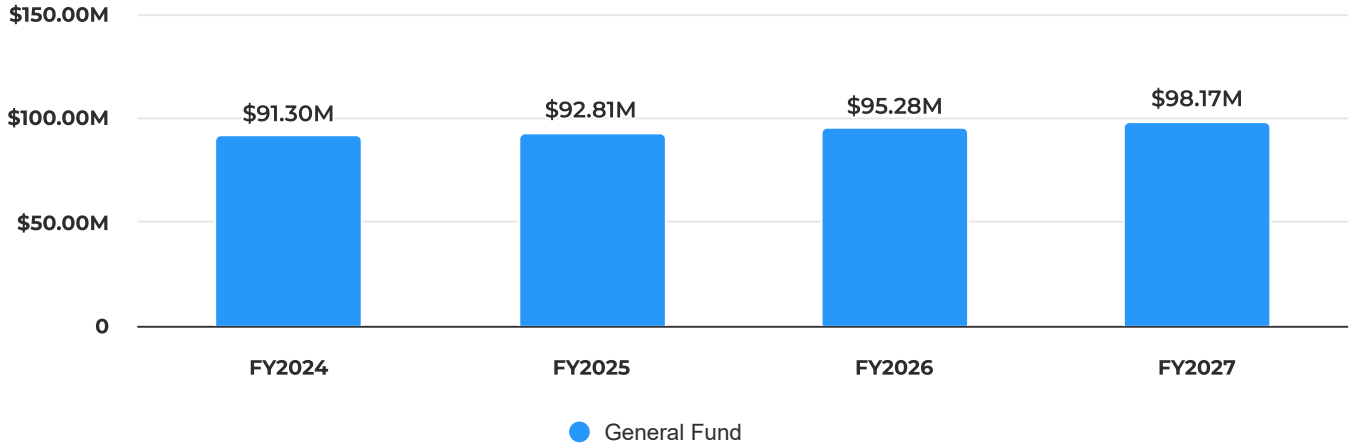


General Fund Expenditures Summary

	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	FY 2026 Adopted vs. FY 2027 Proposed (% Change)
Human Resources	\$1,121,877	\$1,230,855	\$1,684,467	\$1,442,790	-14.3%
Attorney's Office	\$1,782,360	\$1,780,315	\$2,034,047	\$1,994,418	-1.9%
Finance Department	\$1,739,756	\$1,802,398	\$1,907,573	\$2,057,597	7.9%
Customer Service	\$2,001,321	\$2,133,677	\$2,856,286	\$2,890,850	1.2%
Public Works	\$11,219,895	\$12,314,509	\$13,591,175	\$13,438,742	-1.1%
Parks, Recreation, Cultural Services	\$7,790,596	\$8,304,795	\$9,079,289	\$9,401,681	3.6%
City Development	\$2,830,699	\$3,345,646	\$3,517,111	\$2,290,591	-34.9%
Health	\$3,241,694	\$3,359,875	\$3,437,347	\$3,579,024	4.1%
Administration Department	\$1,153,563	\$1,085,076	\$1,224,335	\$1,222,554	-0.1%
Fire Department	\$16,055,492	\$16,357,357	\$16,681,572	\$18,374,478	10.1%
Police Department	\$32,401,718	\$36,417,641	\$36,916,294	\$39,214,364	6.2%
Non Departmental	\$6,939,994	\$1,672,601	\$1,971,912	\$1,840,312	-6.7%
Community Safety	\$0	\$0	\$380,400	\$425,352	11.8%
Total Expenditures	\$88,278,965	\$89,804,746	\$95,281,808	\$98,172,753	3.0%

REVENUES - GENERAL FUND

Historical and Budgeted Revenues

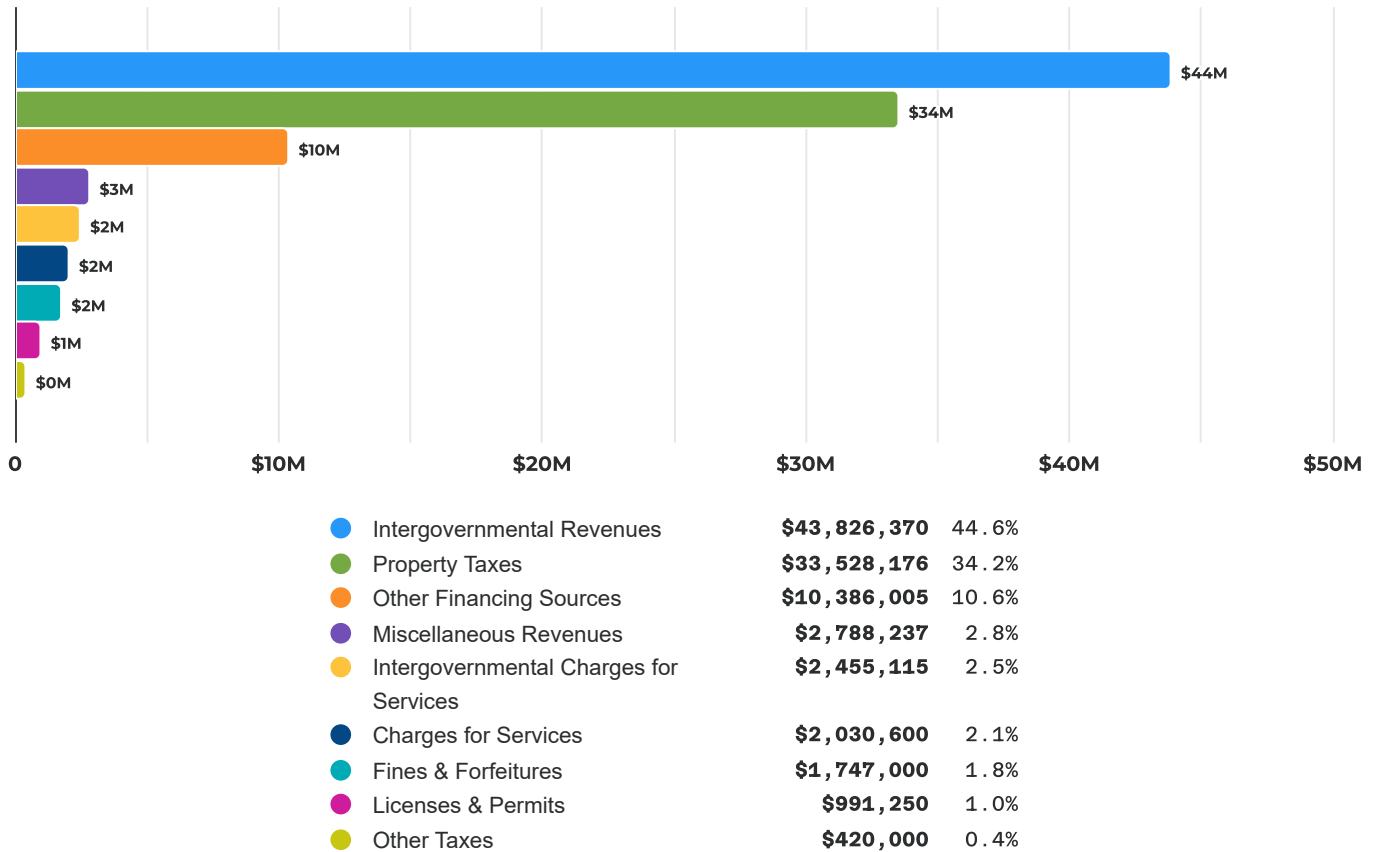


General Fund Revenues Summary

	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	FY 2026 Actual vs. FY 2027 Proposed (% Change)
General Fund					
Property Taxes	\$34,260,342	\$33,544,662	\$33,389,229	\$33,528,176	0.4%
Other Taxes	\$420,160	\$438,211	\$420,000	\$420,000	99.4%
Intergovernmental Revenues	\$39,256,028	\$40,749,434	\$42,370,376	\$43,826,370	914.2%
Licenses & Permits	\$2,847,010	\$2,362,108	\$1,933,500	\$991,250	-23.6%
Fines & Forfeitures	\$1,453,755	\$1,837,059	\$1,322,000	\$1,747,000	46.6%
Charges for Services	\$1,911,812	\$2,018,324	\$1,981,570	\$2,030,600	43.7%
Intergovernmental Charges for Services	\$2,023,924	\$2,322,750	\$2,320,976	\$2,455,115	141.1%
Miscellaneous Revenues	\$4,550,970	\$4,411,672	\$2,358,941	\$2,788,237	78.0%
Other Financing Sources	\$4,577,348	\$5,128,981	\$9,185,216	\$10,386,005	141.2%
Total	\$91,301,349	\$92,813,200	\$95,281,808	\$98,172,753	101.5%

GENERAL FUND REVENUE DETAIL

FY27 Revenues by Revenue Source



General Fund Detail Revenue

	ERP Code	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	FY 2026 Adopted vs. FY 2027 Proposed (% Change)
Property Taxes						
Property Taxes	11202-41110	\$34,260,342	\$33,544,662	\$33,389,229	\$33,528,176	0.4%
Total Property Taxes		\$34,260,342	\$33,544,662	\$33,389,229	\$33,528,176	0.4%
Other Taxes						
Interest and Penalty-Taxes	11104-41800	\$209,965	\$218,045	\$220,000	\$220,000	0.0%
Sales Tax Discount	11202-41222	\$161	\$194	\$0	\$0	0.0%
PILOT-Other	11202-41320	\$210,035	\$219,972	\$200,000	\$200,000	0.0%
Total Other Taxes		\$420,160	\$438,211	\$420,000	\$420,000	0.0%
Intergovernmental Revenues						
State Shared Revenue	11202-43410	\$32,951,253	\$33,597,368	\$35,165,205	\$36,700,000	4.4%
Exempt Computer Aids	11202-43430	\$1,079,294	\$1,079,294	\$1,100,000	\$1,100,000	0.0%
Personal Property Aid	11202-43440	\$466,499	\$1,396,370	\$1,396,371	\$1,396,370	0.0%
Payment Muni Services	11202-43610	\$9,282	\$27,535	\$27,800	\$35,000	25.9%
Fire Dues	13001-43420	\$209,137	\$239,038	\$230,000	\$245,000	6.5%
Payment Muni Services	13001-43610	\$58,000	\$58,000	\$58,000	\$58,000	0.0%
Federal Grant-PD	13101-43211	\$18,922	\$22,537	\$30,000	\$30,000	0.0%
Federal Grant-PD SIU	13101-43211-31001	\$213,231	\$256,237	\$200,000	\$200,000	0.0%

	ERP Code	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	FY 2026 Adopted vs. FY 2027 Proposed (% Change)
Federal Grant-PD	13101-43211-31065	\$174,818	\$0	\$0	\$0	0.0%
State Reimbursement-PD	13101-43521	\$33,840	\$44,160	\$35,000	\$35,000	0.0%
General Transp Aids	14010-43531	\$3,664,468	\$3,610,687	\$3,750,000	\$3,650,000	-2.7%
State-Other Highway	14010-43533	\$377,285	\$418,209	\$378,000	\$377,000	-0.3%
Total Intergovernmental Revenues		\$39,256,028	\$40,749,434	\$42,370,376	\$43,826,370	3.4%
Licenses & Permits						
Liquor/Tavern License	11101-44100	\$375	\$150	\$0	\$0	0.0%
Business License-Other	11101-44110	\$790	\$0	\$0	\$0	0.0%
Liquor/Tavern License	11104-44100	\$120,540	\$171,905	\$110,000	\$170,000	54.5%
Business License-Other	11104-44110	\$59,235	\$58,595	\$55,000	\$60,000	9.1%
Property Registration	11104-44930	\$23,848	\$0	\$0	\$0	0.0%
Cable Franchise	11202-44900	\$505,212	\$416,347	\$460,000	\$384,000	-16.5%
Business License-Other	120-44110	\$230,745	\$224,948	\$232,000	\$232,000	0.0%
Weights and Measures	120-44140	-\$985	\$10,670	\$14,000	\$14,250	1.8%
Animal Licenses	120-44200	\$44,783	\$45,567	\$40,000	\$40,000	0.0%
Fire Permits-Other	13001-44330	\$47,816	\$80,198	\$25,000	\$25,000	0.0%
Sidewalk/Street Permits	14002-44320	\$118,022	\$100,390	\$80,000	\$50,000	-37.5%
Permits-Other	14013-44330	\$300	\$500	\$0	\$0	0.0%
Other Permits-Area Priveledge	14013-44920	\$33,432	\$0	\$16,000	\$16,000	0.0%
Building Permits	16003-44300	\$1,661,898	\$1,252,839	\$900,000	\$0	-100.0%
Zoning Permits	16003-44400	\$1,000	\$0	\$1,500	\$0	-100.0%
Total Licenses & Permits		\$2,847,010	\$2,362,108	\$1,933,500	\$991,250	-48.7%
Fines & Forfeitures						
Muni Court Fines	13101-45110	\$327,435	\$408,010	\$300,000	\$325,000	8.3%
County Court Fines	13101-45120	\$628	\$369	\$2,000	\$2,000	0.0%
Parking Fines	13101-45130	\$1,124,558	\$1,368,836	\$1,000,000	\$1,400,000	40.0%
Swst-Judgments/Damages-DPW	14006-45222	\$0	\$58	\$0	\$0	0.0%
Judgments/Damages-DPW	14013-45222	\$1,134	\$59,788	\$20,000	\$20,000	0.0%
Total Fines & Forfeitures		\$1,453,755	\$1,837,059	\$1,322,000	\$1,747,000	32.1%
Charges for Services						
Atty/Court Costs	11004-46110	\$2,609	\$7,049	\$2,500	\$2,500	0.0%
Atty Miscellaneous Fees	11004-46120	\$2,724	\$4,962	\$3,000	\$4,000	33.3%
Licensing Fees	11101-46100	\$0	\$30	\$0	\$0	0.0%
Fin Miscellaneous Fees	11101-46120	\$40,084	\$24,853	\$18,000	\$18,500	2.8%
Miscellaneous Fees	11102-46120	\$0	\$689	\$0	\$0	0.0%
Licensing Fees	11104-46100	\$15,226	\$22,529	\$18,000	\$15,000	-16.7%
Fin Miscellaneous Fees	11104-46120	\$13,706	\$0	\$5,000	\$5,000	0.0%
Tax Search Fee	11104-46160	\$64,279	\$63,140	\$50,000	\$50,000	0.0%
Property Rentals	11202-46140	\$13,174	\$13,570	\$13,000	\$14,000	7.7%
Health Services Charges	120-46590	\$62,480	\$80,418	\$114,000	\$114,000	0.0%
Fire Inspection Fees	13001-46220	\$651,085	\$643,465	\$630,000	\$660,000	4.8%
Ambulance TRIP	13001-46231	\$0	\$0	\$100	\$0	-100.0%
Charges-PD	13101-46210	\$11,397	\$20,475	\$20,000	\$20,000	0.0%

	ERP Code	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	FY 2026 Adopted vs. FY 2027 Proposed (% Change)
Towing Fees	13101-46290	\$142,496	\$201,716	\$125,000	\$250,000	100.0%
Charges-PD	13105-46210	\$1,650	\$1,166	\$1,050	\$0	-100.0%
Plan/Street Fees	14001-46130	\$697	\$138	\$300	\$800	166.7%
Property Rentals	14001-46140	\$3,387	\$545	\$650	\$700	7.7%
Special Event Fees	14001-46150	\$6,375	\$7,700	\$7,000	\$6,500	-7.1%
Miscellaneous Fees	14002-46120	\$10	\$0	\$0	\$0	0.0%
Engineering Design Charges	14002-46311	\$68,426	\$56,745	\$65,000	\$50,000	-23.1%
Solid Waste Disposal Fee	14006-46431	\$392	\$790	\$0	\$0	0.0%
Highway/Street Charges	14010-46310	\$425,000	\$425,000	\$425,000	\$425,000	0.0%
Community Center Revenues	15002-46743	\$11,163	\$16,483	\$11,000	\$17,000	54.5%
Charges-Parks	15003-46720	\$30,370	\$30,974	\$38,000	\$38,000	0.0%
Park and Rec Rental	15003-46753	\$78,200	\$75,807	\$82,970	\$85,000	2.4%
Youth Activities	15004-46750	\$52,649	\$64,581	\$50,000	\$60,000	20.0%
Adult Activities	15004-46751	\$109,533	\$101,375	\$95,000	\$100,000	5.3%
Park and Rec Rental	15004-46753	\$22,065	\$44,532	\$20,000	\$25,000	25.0%
Boat Launch Charges	15004-46755	\$16,656	\$14,059	\$23,500	\$23,500	0.0%
Rec-Contract Concessions	15004-46756	\$38,784	\$26,800	\$35,000	\$26,100	-25.4%
CD-Misc. Fees	16001-46843	\$21,328	\$27,000	\$20,000	\$20,000	0.0%
Razing & Removing	16003-46900	\$0	\$34,378	\$100,000	\$0	-100.0%
CD-Misc. Fees	16004-46843	\$5,868	\$7,355	\$8,500	\$0	-100.0%
Total Charges for Services		\$1,911,812	\$2,018,324	\$1,981,570	\$2,030,600	2.5%
Intergovernmental Charges for Services						
Other Services to Local Govmt	11202-47390	\$150,000	\$150,000	\$150,000	\$150,000	0.0%
Storm Water Services	11202-47400	\$15,000	\$20,000	\$50,000	\$100,000	100.0%
Transit Services	11202-47401	\$150,000	\$165,000	\$170,000	\$170,000	0.0%
Parking System Services	11202-47402	\$17,000	\$137,000	\$23,000	\$25,000	8.7%
Radio Communication Services	11202-47403	\$2,500	\$2,500	\$0	\$0	0.0%
Water/Wastewater Services	11202-47404	\$204,384	\$214,600	\$210,000	\$250,000	19.0%
Intergov Charges-Fire	13001-47323	\$48,819	\$49,795	\$49,800	\$49,500	-0.6%
Bridge Washing	13001-47406	\$6,500	\$6,500	\$9,000	\$9,000	0.0%
City Department Services	13001-47491	\$0	\$36,432	\$27,500	\$25,000	-9.1%
Intergov Charges-PD	13101-47321-30015	\$49,385	\$0	\$0	\$0	0.0%
Intergov Charges-PD-Unified	13101-47321-31041	\$81,836	\$58,900	\$80,000	\$80,000	0.0%
Storm Water Services	14006-47400	\$434,000	\$480,000	\$489,752	\$496,615	1.4%
Interdep Equipment Rental	14006-47405	\$480,000	\$550,000	\$550,000	\$550,000	0.0%
Parking System Services	14010-47402	\$0	\$0	\$120,000	\$120,000	0.0%
Interdep Equipment Rental	14010-47405	\$294,000	\$352,779	\$361,924	\$400,000	10.5%
Intergov Charges-Streets	14012-47331	\$90,501	\$99,245	\$30,000	\$30,000	0.0%
Total Intergovernmental Charges for Services		\$2,023,924	\$2,322,750	\$2,320,976	\$2,455,115	5.8%

	ERP Code	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	FY 2026 Adopted vs. FY 2027 Proposed (% Change)
Miscellaneous Revenues						
Miscellaneous Revenue	11002-48900	\$0	\$5	\$0	\$0	0.0%
Miscellaneous Revenue	11101-48900	\$86,318	\$78,582	\$85,000	\$82,500	-2.9%
Loss Recoveries	11201-48420	\$1,600	\$22,268	\$0	\$0	0.0%
Interest Income	11202-48100	\$4,370,680	\$3,988,056	\$2,138,714	\$2,191,737	2.5%
Insurance recoveries	11202-48400	\$0	\$107,553	\$0	\$0	0.0%
Employee Contributions	11202-48510	\$113	\$272	\$0	\$0	0.0%
Miscellaneous Revenue	11202-48900	\$64,703	\$126,721	\$62,000	\$62,000	0.0%
Cash Over/Short	11202-48910	\$0	\$22	\$0	\$0	0.0%
Miscellaneous Revenue	120-48900	\$0	\$1,331	\$0	\$0	0.0%
Miscellaneous Revenue	13001-48900	\$0	\$0	\$500	\$500	0.0%
Part Sales	13001-48920	\$0	\$43,940	\$25,000	\$22,000	-12.0%
Loss Recoveries	13101-48420	\$0	\$0	\$4,000	\$4,000	0.0%
Donations/Contributions	13101-48500	\$2,500	\$7,500	\$0	\$0	0.0%
Miscellaneous Revenue	13101-48900	\$677	\$4,319	\$300	\$500	66.7%
Over/Short	13101-48910	\$0	\$113	\$0	\$0	0.0%
Miscellaneous Revenue	14001-48900	\$325	\$700	\$0	\$0	0.0%
Rent	14006-48200	\$15,000	\$24,000	\$38,427	\$41,000	6.7%
Sale of Property-Solid Waste	14006-48305	\$8,270	\$5,623	\$5,000	\$15,000	200.0%
Insurance Recovery-Streets	14010-48430	\$784	\$300	\$0	\$0	0.0%
Miscellaneous Revenue	15001-48900	\$0	\$367	\$0	\$0	0.0%
Donations/Contributions	1500216-48500-60042	\$0	\$0	\$0	\$369,000	
Total Miscellaneous Revenues		\$4,550,970	\$4,411,672	\$2,358,941	\$2,788,237	18.2%
Other Financing Sources						
PILOT-Water	11202-41310	\$3,002,119	\$3,506,380	\$3,000,000	\$3,600,000	20.0%
Water Revenues	11202-49201	\$317,700	\$330,000	\$330,000	\$230,000	-30.3%
Wastewater Revenue	11202-49202	\$1,081,031	\$1,078,726	\$1,070,668	\$1,070,000	-0.1%
Fund Balance Applied	11202-49300	\$0	\$0	\$3,525,000	\$3,635,000	3.1%
Wage Provision Reserve Applied	11202-49330	\$0	\$0	\$1,000,000	\$1,500,000	50.0%
Transfer from Special Revenue	16004-49220	\$152,577	\$181,199	\$236,678	\$295,905	25.0%
Transfer from Special Revenue	16005-49220	\$23,920	\$32,676	\$22,870	\$55,100	140.9%
Total Other Financing Sources		\$4,577,348	\$5,128,981	\$9,185,216	\$10,386,005	13.1%
Total Revenues		\$91,301,349	\$92,813,200	\$95,281,808	\$98,172,753	3.0%

CITY ADMINISTRATION

James Sullivan
City Administrator

MISSION STATEMENT

City Administration is dedicated to making Racine the Community of Choice in Wisconsin by focusing on equity, sustainability, and Smart City innovation. These efforts work together to improve the quality of life for all of our residents.

FUNCTION

The City Administration budget includes both the Mayor's Office and the Common Council. Administration works internally with City departments as well as external stakeholders to set strategic goals and prioritize initiatives that align with the mission of making Racine a more sustainable, smart, equitable, and inclusive community.

2027 CITY ADMINISTRATION GOALS

Goal Statement #1

State Shared Revenue – Fighting for a Stronger Racine

Racine will continue to advocate to adjust the State's Shared Revenue formula to prioritize cities like Racine. The City will work with state legislators, municipal partners, and other community leaders to advocate for a fair and sustainable funding structure that recognizes the services cities provide and the challenges they face. By strengthening Racine's voice at the state level and demonstrating the importance of reliable shared revenue, we will work to secure the resources necessary to maintain essential services, invest in our neighborhoods, and build a stronger financial future for Racine.

Goal Statement #2

MLK Community Center – A New Home for Opportunity and Community

Racine will successfully open the new Martin Luther King Community Center as a welcoming hub where residents can connect, access services, and build opportunity. The Mayor's Office will strengthen coordination among public health, the school district, community organizations, and the Center to provide integrated programs and services for residents of all ages. Shared data collection and analysis will help measure outcomes, identify gaps, and ensure the Center is meeting its goals and delivering meaningful impact for the community.

Goal Statement #3

Fire Station 1 – Investing in Those Who Protect Racine

Racine will break ground on a new Fire Station 1, making a significant investment in the safety of our residents and the men and women who protect our community every day. The Mayor's Office will work with the Racine Fire Department, City departments, the Common Council, and project partners to move the project forward while maintaining responsible financial oversight and ensuring the facility meets the long-term needs of the department. A new Fire Station 1 will provide our firefighters with a modern, safe, and functional facility while strengthening our ability to respond to emergencies throughout Racine.

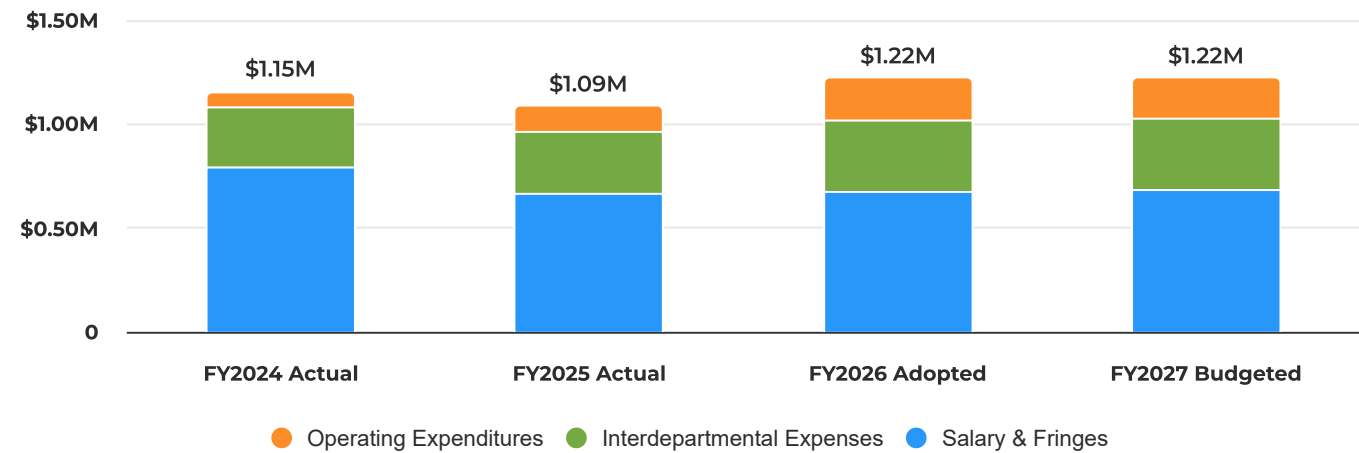
Goal Statement #4

Racine Police Department Station – Building for the Future of Public Safety

Racine will complete the location and design planning for a new Racine Police Department station, positioning the project to begin construction in 2028. The Mayor's Office will work with the Racine Police Department, City departments, the Common Council, and the community to identify the right location and develop a facility that supports modern policing and the long-term needs of our public safety operations. This planning will ensure Racine is making a thoughtful and responsible investment in public safety while providing our officers with a facility that allows them to effectively serve and protect our community for years to come.

EXPENDITURE SUMMARY - CITY ADMINISTRATION

Budgeted and Historical Expenditures by Appropriation Unit



Expenditure Summary by Appropriation Unit

	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	FY 2026 Adopted vs. FY 2027 Proposed (% Change)
Salary & Fringes	\$792,172	\$660,221	\$669,475	\$681,806	1.8%
Operating Expenditures	\$70,208	\$120,654	\$209,408	\$196,592	-6.1%
Interdepartmental Expenses	\$291,183	\$304,202	\$345,452	\$344,156	-0.4%
Total Expenditures	\$1,153,563	\$1,085,076	\$1,224,335	\$1,222,554	-0.1%

DETAIL EXPENDITURES - CITY ADMINISTRATION

City Administration Expenditures

	ERP Code	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	FY 2026 Adopted vs. FY 2027 Proposed (% Change)
Administration Department						
Salary & Fringes						
Cncl-Part Time Salaries	11001-50200	\$104,984	\$102,865	\$103,500	\$103,500	0.0%
Cncl-Overtime	11001-50300	\$0	\$667	\$15,000	\$15,000	0.0%
Cncl-FICA	11001-51010	\$8,031	\$7,920	\$7,920	\$7,920	0.0%
Cncl-WRS	11001-51100	\$1,620	\$852	\$497	\$0	-100.0%
Cncl-Mileage	11001-51810	\$131	\$592	\$0	\$0	0.0%
Admn-Salaries	11002-50100	\$450,921	\$339,248	\$336,773	\$347,693	3.2%
Admn-Part Time Salaries	11002-50200	\$20,012	\$45,162	\$38,197	\$41,358	8.3%
Admn-Overtime	11002-50300	\$149	\$0	\$0	\$0	0.0%
Residency	11002-50400	\$3,350	\$3,014	\$3,401	\$10,032	195.0%
Admn-FICA	11002-51010	\$35,057	\$29,560	\$29,335	\$30,868	5.2%
Admn-WRS	11002-51100	\$30,684	\$23,221	\$24,452	\$25,935	6.1%
Admn-Health Care	11002-51200	\$128,761	\$101,274	\$104,400	\$93,600	-10.3%
Admn-Mileage	11002-51810	\$8,471	\$5,847	\$6,000	\$5,900	-1.7%
Total Salary & Fringes		\$792,172	\$660,221	\$669,475	\$681,806	1.8%
Operating Expenditures						
Cncl-Contracted Services	11001-52200	\$6,684	\$15,577	\$65,000	\$69,000	6.2%
Cncl-Advertising	11001-52315	\$6,827	\$15,876	\$30,000	\$24,000	-20.0%
Cncl-Office Supplies	11001-53100	\$1,540	\$1,090	\$20,000	\$10,000	-50.0%
Cncl-Work Supplies	11001-53200	\$3,246	\$2,508	\$0	\$0	0.0%
Cncl-Meeting Expenses	11001-53275	\$0	\$0	\$3,000	\$3,000	0.0%
External Communication Service	11001-53360	\$0	\$0	\$5,500	\$5,600	1.8%
Cncl-Educ/Training/Conferences	11001-53800	\$1,420	\$2,150	\$5,000	\$5,000	0.0%
Cncl-Travel	11001-53810	\$5,800	\$3,784	\$6,000	\$5,000	-16.7%
Admn-Professional Services	11002-52100	\$0	\$1,759	\$1,000	\$0	-100.0%
Admn-Contracted Services	11002-52200	\$1,221	\$132	\$0	\$0	0.0%
Admn-Special Programs/Events	11002-52350	\$5,639	\$3,343	\$5,000	\$5,000	0.0%
Admn-Office Supplies	11002-53100	\$2,072	\$4,907	\$4,000	\$4,000	0.0%
Admn-Postage & Shipping	11002-53110	\$157	\$688	\$800	\$1,200	50.0%
Admn-Publications & Subscrip	11002-53115	\$1,260	\$3,183	\$2,500	\$2,820	12.8%
Admn-Copying & Printing	11002-53160	\$2,953	\$3,397	\$3,400	\$3,500	2.9%
Admn-Work Supplies	11002-53200	\$1,431	\$4,489	\$2,500	\$2,500	0.0%
Admn-Memberships	11002-53265	\$11,903	\$26,494	\$27,896	\$29,225	4.8%
Admn-Meeting Expenses	11002-53275	\$3,551	\$5,297	\$5,000	\$6,000	20.0%
Admn-External Comm Services	11002-53360	\$4,337	\$4,767	\$1,962	\$4,272	117.7%

	ERP Code	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	FY 2026 Adopted vs. FY 2027 Proposed (% Change)
Admn- Educ/Training/Conferences	11002-53800	\$1,021	\$7,232	\$5,850	\$6,475	10.7%
Admn-Travel	11002-53810	\$9,144	\$13,981	\$15,000	\$10,000	-33.3%
Total Operating Expenditures		\$70,208	\$120,654	\$209,408	\$196,592	-6.1%
Interdepartmental Expenses						
Cncl-I/S Building Occupancy	11001-55100	\$116,491	\$121,037	\$135,637	\$141,708	4.5%
Cncl-I/S City Telephone System	11001-55200	\$301	\$0	\$0	\$0	0.0%
Cncl-I/S Information Systems	11001-55400	\$70,676	\$69,055	\$78,070	\$75,988	-2.7%
Admn-I/S Building Occupancy	11002-55100	\$18,152	\$28,634	\$38,429	\$33,524	-12.8%
Admn-I/S City Telephone System	11002-55200	\$1,506	\$0	\$0	\$0	0.0%
Admn-I/S Information Systems	11002-55400	\$84,057	\$85,476	\$93,316	\$92,936	-0.4%
Total Interdepartmental Expenses		\$291,183	\$304,202	\$345,452	\$344,156	-0.4%
Total Expenditures		\$1,153,563	\$1,085,076	\$1,224,335	\$1,222,554	-0.1%

HUMAN RESOURCES

La'Neka Horton
Human Resources Director

MISSION STATEMENT

To champion a thriving, diverse, and high-performing workforce for the City of Racine. Through strategic partnership and exceptional service, we empower our employees, support our retirees, and cultivate an inclusive culture that positions Racine as a premier employer of choice.

FUNCTION

The Human Resources Department oversees personnel operations policy administration, and employee relations for the City of Racine. Serving current employees, retirees, and applicants, our staff delivers essential services through a variety of core programs and activities, including:

- * Recruiting and Hiring
- * Employee Compensation and Benefits
- * Equal Employment Opportunity
- * Labor Relations/Employee Relations
- * Diversity, Equity and Inclusion
- * Training and Development
- * Safety and Employee Services

SIGNIFICANT INITIATIVES RECENTLY ACCOMPLISHED

1. Achieved goal to increase residency -Exceeded by 30%
2. Established a successful partnership with City of Racine Departments and Gateway Technical College to launch a CDL Training program.
3. Relaunched and enhanced the Fire Cadet Program with a focus addressing systemic barriers for underrepresented groups-including successfully obtaining EMT, Paramedic, Fire 1 and CPAT certifications.
4. Established a Recruiter position and implemented a comprehensive strategic recruitment plan.
5. Expanded innovative and strategic recruitment methods to strengthen local talent pipelines.
6. Implemented a bi-annual online evaluation process.
7. TPA change implemented; from United Healthcare to Centivo.
8. Employee Health & Wellness Center Utilization increased by 36.13 YTD

2027 STRATEGIC INITIATIVES

1. Update the Employee handbook to ensure all policies, procedures, and workplace expectations are current, accurate, compliant with applicable laws, and clearly communicated to all employees.
2. To ensure updated definitions for part-time employees to ensure consistency and clear communication of eligibility of benefits.
3. To continue supervisor training with all management and supervisors to enhance leadership, employee development, and performance management skills.
4. Implement core workforce metrics tracking (turnover & time-to-fill) to provide data-driven insights to the Mayor's office and Common Council.
5. Continue to build active talent pipelines by collaborating with regional educational institutions (Gateway Technical College, UW-Parkside, Carthage College) for internships, and entry-level public service pathways.

6. Partner with Girl Scouts of Wisconsin Southeast (GWISE) and Gateway Technical College to expand CampHERO to Racine.
7. Begin developing a citywide succession plan framework.
8. Explore the possibility of implementing a wellness incentive for LKCC.

SIGNIFICANT FUNDING OR PROGRAM CHANGES IN 2027

- Student Loan Repayment Program Ending 9/30/2026
- Home Buyer Assistant Program Ending 11/30/2026

2027 HUMAN RESOURCES GOALS

Goal Statement #1

Improve Workplace Culture

In order to create a workplace more reflective of the community it serves, the Human Resources department will achieve a 15% increase in the representation of city residence in city positions within the next year. The Human Resources department will also incorporate innovative strategies that promote current city residency incentives.

Goal Statement #2

Advance Employee Development

To advance employee development and strengthen their skills and knowledge, the Human Resources department will have 60% of employees to participate in at least one professional development opportunity within the next year.

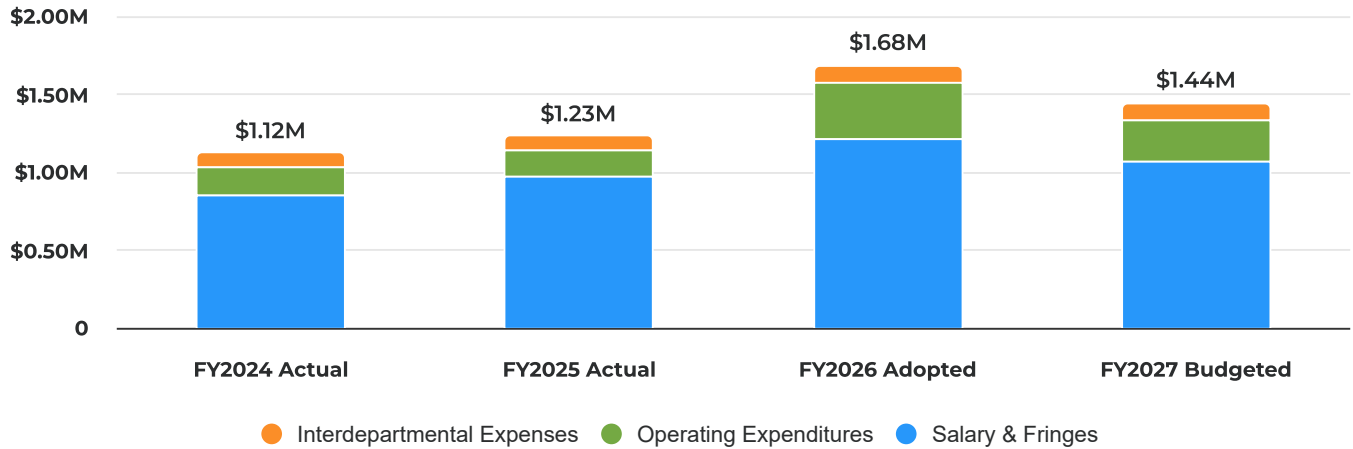
Goal Statement #3

Increase Community Engagement

To increase community engagement in City employment opportunities by 10% through proactive outreach, strategic partnerships, workforce development initiatives, career education, and expanded recruitment efforts to increase awareness of City career opportunities and strengthen the local talent pipeline.

EXPENDITURE SUMMARY - HUMAN RESOURCES

Budgeted and Historical Expenditures by Appropriation Unit



Expenditures Summary by Appropriation Unit

	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	FY 2026 Adopted vs. FY 2027 Proposed (% Change)
Salary & Fringes	\$851,295	\$965,095	\$1,213,770	\$1,063,726	-12.4%
Operating Expenditures	\$182,349	\$171,498	\$355,450	\$262,950	-26.0%
Interdepartmental Expenses	\$88,234	\$94,262	\$115,247	\$116,114	0.8%
Total Expenditures	\$1,121,877	\$1,230,855	\$1,684,467	\$1,442,790	-14.3%

DETAIL EXPENDITURES - HUMAN RESOURCES

Human Resources Expenditures

	ERP Code	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	FY 2026 Adopted vs. FY 2027 Proposed (% Change)
Human Resources						
Salary & Fringes						
Hr-Salaries	11003-50100	\$564,429	\$611,053	\$686,724	\$668,291	-2.7%
Hr-Part Time Salaries	11003-50200	\$11,931	\$10,540	\$122,360	\$34,982	-71.4%
Hr-Overtime	11003-50300	\$105	\$0	\$0	\$0	0.0%
Residency	11003-50400	\$4,412	\$5,232	\$5,619	\$6,956	23.8%
Hr-FICA	11003-51010	\$42,592	\$45,669	\$54,602	\$51,382	-5.9%
Hr-WRS	11003-51100	\$39,648	\$42,906	\$49,665	\$48,935	-1.5%
Hr-Health Care	11003-51200	\$167,389	\$215,632	\$208,800	\$192,180	-8.0%
Hr-Mileage	11003-51810	\$84	\$9	\$1,000	\$1,000	0.0%
Hr-Employee Reimbursement	11003-51830	\$20,706	\$34,055	\$85,000	\$60,000	-29.4%
Total Salary & Fringes		\$851,295	\$965,095	\$1,213,770	\$1,063,726	-12.4%
Operating Expenditures						
Hr-Professional Services	11003-52100	\$98,260	\$59,097	\$200,000	\$100,000	-50.0%
Hr-Contracted Services	11003-52200	\$749	\$824	\$800	\$800	0.0%
Hr-Property/Equipment Rental	11003-52210	\$1,261	\$2,528	\$3,000	\$3,000	0.0%
Hr-Advertising	11003-52315	\$22,691	\$20,699	\$30,000	\$30,000	0.0%
Hr-Special Programs/Events	11003-52350	\$14,251	\$14,588	\$25,000	\$25,000	0.0%
Hr-Testing/Physicals	11003-52370	\$25,007	\$42,436	\$40,000	\$40,000	0.0%
Hr-Office Supplies	11003-53100	\$3,036	\$2,583	\$3,500	\$3,500	0.0%
Hr-Postage & Shipping	11003-53110	\$1,635	\$2,534	\$3,000	\$3,000	0.0%
Hr-Publications & Subscrip	11003-53115	\$2,434	\$2,016	\$2,500	\$2,500	0.0%
Hr-Copying & Printing	11003-53160	\$2,356	\$5,656	\$5,500	\$5,500	0.0%
Hr-Work Supplies	11003-53200	\$0	\$858	\$13,500	\$13,500	0.0%
Hr-Memberships	11003-53265	\$1,628	\$8,009	\$2,500	\$10,000	300.0%
Hr-Meeting Expenses	11003-53275	\$962	\$1,103	\$2,000	\$2,000	0.0%
Hr-External Comm Services	11003-53360	\$4,912	\$4,547	\$5,500	\$5,500	0.0%
Hr- Educ/Training/Conferences	11003-53800	\$2,899	\$900	\$11,000	\$11,000	0.0%
Hr-Travel	11003-53810	\$268	\$3,118	\$7,500	\$7,500	0.0%
Hr-Equip Repairs & Mainten	11003-54200	\$0	\$0	\$150	\$150	0.0%
Total Operating Expenditures		\$182,349	\$171,498	\$355,450	\$262,950	-26.0%
Interdepartmental Expenses						
Hr-I/S Building Occupancy	11003-55100	\$0	\$0	\$15,347	\$15,974	4.1%

	ERP Code	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	FY 2026 Adopted vs. FY 2027 Proposed (% Change)
Hr-I/S City Telephone System	11003-55200	\$2,710	\$0	\$0	\$0	0.0%
Hr-I/S Information Systems	11003-55400	\$85,524	\$94,262	\$99,900	\$100,140	0.2%
Total Interdepartmental Expenses		\$88,234	\$94,262	\$115,247	\$116,114	0.8%
Total Expenditures		\$1,121,877	\$1,230,855	\$1,684,467	\$1,442,790	-14.3%

DEPARTMENT OF CUSTOMER SERVICE

Tara McMenamin
Clerk/Director of Customer Service

MISSION STATEMENT

The mission of the Department of Customer Service is to provide exceptional customer service to city residents through transparency and accuracy in all fields of service including taxes, elections, legislative processes, permits, licensing and general resident inquiries.

FUNCTION

The Department of Customer Service includes all duties and activities associated with legislative functions, licensing, permitting, election administration, communications, centralized customer service inquiries, and the City's Sump Pump Program. The Department has a wide variety of responsibilities centered on serving as the official records custodian, primary cash collection function of the City, and the primary point of contact for residents seeking City services. The Department of Customer Service is responsible for tax roll preparation and collection, issuance of various licenses and permits, intake and processing of City applications, administration of municipal elections, oversight of the legislative process, and delivery of citywide communications and public information. Additionally, the Department oversees the City's Sump Pump Program, including resident outreach, application processing, contractor coordination, and project tracking to support the City's inflow and infiltration reduction efforts. Through these diverse functions, the Department provides a centralized, customer-focused approach to delivering efficient, transparent, and accessible municipal services.

SIGNIFICANT INITIATIVES RECENTLY ACCOMPLISHED

- Successfully merged water/wastewater into the department of customer service.
- Expanded online government services through Polimorphic. Including after hours Voice AI which allows residents to find answers to basic questions even when the office isn't open.
- Continued implementation of the City's largest residential sump pump initiative, already having more installs than any previous year.
- Managed tax collections, utility payments, licensing, elections, communications, and customer service through a single department.
- Continued development of the Clerk's Office Operational Manual to standardize procedures and improve consistency across services.
- Held 8 training sessions from other department managers to help train customer service staff to best serve other departments.

TRANSACTION TOTALS FROM AUGUST 1ST, 2025 THROUGH JULY 31ST, 2026:

Transaction Type	Volume
Phone Calls	17,187
Monetary Transactions (Except Water)	50,917
Water Payments (Since Feb 1, 2026)	219,861
Voting Transactions	17,005
Licenses Processed	6,189
Legislative Actions	1,295
Sump Pumps Vouchers Installed (Since Jan 1, 2026)	102
Total # of Transactions	312,556

2027 STRATEGIC INITIATIVES

Digital Government Transformation including:

- New Water/Wastewater customer portal
- 15 additional online permits/licenses
- Enhanced online payment options
- Digital document management and workflow improvements

SIGNIFICANT FUNDING OR PROGRAM CHANGES IN 2027

The 2027 budget reflects a reduction in election-related expenditures due to the scheduled administration of two elections in 2027 compared to four elections in 2026. This decrease primarily impacts election staffing, supplies, equipment, and other operational costs associated with conducting elections. No new fees are proposed, and no increases to existing fees are included in the 2027 budget. The Department will continue to focus on customer service while maximizing operational efficiencies within existing resources.

2027 DEPARTMENT OF CUSTOMER SERVICE GOALS

Goal Statement #1

Begin Implementation of a Modern Water/Wastewater Customer Portal

Successfully implement a comprehensive online Water/Wastewater customer service platform that provides residents with secure, convenient access to their utility accounts. The platform will allow customers to view current balances and billing history, make online payments, enroll in available payment options, and research account activity without needing to contact City staff.

Currently, Water/Wastewater transactions account for approximately 46% of the City's customer service interactions. Providing residents with the ability to independently access billing information and complete routine transactions online is expected to significantly increase self-service, reduce call volume, improve staff efficiency, and provide a more modern and convenient customer experience.

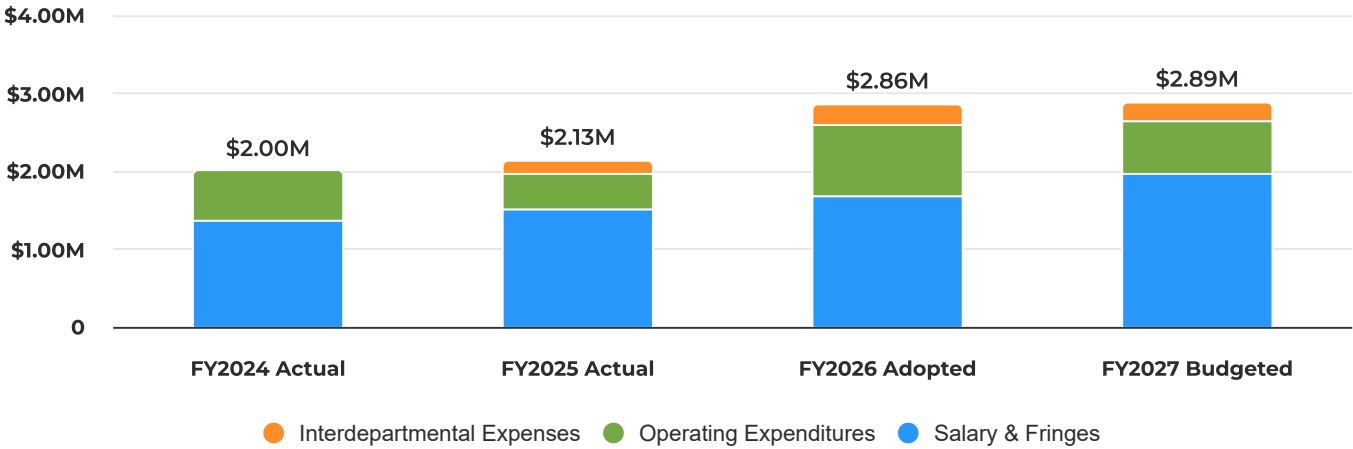
Goal Statement #2

Expand Online Licensing and Permitting through Polimorphic

Expand digital access to City services by implementing at least 15 additional high-volume permits and licenses within the Polimorphic platform. This initiative will provide residents and businesses with a streamlined, fully online process to submit applications, upload required documentation, pay applicable fees, and track application status. Expanding these self-service capabilities will improve accessibility and transparency, reduce processing times and administrative workload, and create a more efficient and customer-focused experience for accessing City services.

EXPENDITURE SUMMARY - DEPARTMENT OF CUSTOMER SERVICE

Budgeted and Historical Expenditures by Appropriation Unit



Expenditure Summary by Appropriation Unit

	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	FY 2026 Adopted vs. FY 2027 Proposed (% Change)
Salary & Fringes	\$1,355,287	\$1,509,445	\$1,680,392	\$1,971,685	17.3%
Operating Expenditures	\$646,034	\$458,026	\$920,100	\$662,500	-28.0%
Interdepartmental Expenses	\$0	\$166,206	\$255,794	\$256,665	0.3%
Total Expenditures	\$2,001,321	\$2,133,677	\$2,856,286	\$2,890,850	1.2%

DETAIL EXPENDITURES - DEPARTMENT OF CUSTOMER SERVICE

Department of Customer Service Expenditures

	ERP Code	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	FY 2026 Adopted vs. FY 2027 Proposed (% Change)
Customer Service						
Salary & Fringes						
Vote-Salaries	11102-50100	\$68,068	\$25,412	\$0	\$0	0.0%
Vote-Part Time Salaries	11102-50200	\$67,414	\$48,218	\$104,732	\$60,063	-42.7%
Vote-Overtime	11102-50300	\$50,120	\$13,906	\$30,000	\$10,000	-66.7%
Vote-FICA	11102-51010	\$13,836	\$6,576	\$8,013	\$4,048	-49.5%
Vote-WRS	11102-51100	\$9,830	\$3,352	\$3,127	\$1,579	-49.5%
Vote-Mileage	11102-51810	\$5,350	\$2,376	\$5,000	\$2,500	-50.0%
Clerk Salaries	11104-50100	\$707,697	\$847,159	\$983,634	\$1,219,499	24.0%
Clerk Part Time Salaries	11104-50200	\$13,160	\$2,524	\$19,764	\$20,000	1.2%
Clerk Overtime	11104-50300	\$4,643	\$6,973	\$10,000	\$10,000	0.0%
Clerk Residency	11104-50400	\$9,721	\$14,931	\$18,049	\$22,354	23.9%
Clerk FICA	11104-51010	\$52,412	\$61,720	\$77,449	\$94,806	22.4%
Clerk WRS	11104-51100	\$49,010	\$60,429	\$72,124	\$90,036	24.8%
Clerk Health Care	11104-51200	\$304,026	\$415,822	\$348,000	\$436,800	25.5%
Clerk Mileage	11104-51810	\$0	\$47	\$500	\$0	-100.0%
Total Salary & Fringes		\$1,355,287	\$1,509,445	\$1,680,392	\$1,971,685	17.3%
Operating Expenditures						
Vote-Professional Services	11102-52100	\$13,070	\$26,800	\$35,000	\$55,000	57.1%
Vote-Contracted Services	11102-52200	\$310,784	\$125,394	\$250,000	\$150,000	-40.0%
Vote-Property/Equipment Rental	11102-52210	\$14,900	\$11,160	\$20,000	\$12,000	-40.0%
Vote-Advertising	11102-52315	\$20,101	\$10,509	\$50,000	\$25,000	-50.0%
Vote-Office Supplies	11102-53100	\$15,314	\$7,122	\$15,000	\$10,000	-33.3%
Vote-Postage & Shipping	11102-53110	\$47,399	\$55,413	\$150,000	\$40,000	-73.3%
Vote-Publications & Subscrip	11102-53115	\$0	\$565	\$0	\$0	0.0%
Vote-Copying & Printing	11102-53160	\$9,888	\$13,450	\$30,000	\$30,000	0.0%
Vote-Work Supplies	11102-53200	\$9,973	\$12,976	\$55,000	\$25,000	-54.5%
Vote-Meeting Expenses	11102-53275	\$17	\$96	\$4,000	\$5,000	25.0%
Vote-Educ/Training/Conferences	11102-53800	\$0	\$0	\$5,000	\$10,000	100.0%
Vote-Travel	11102-53810	\$0	\$0	\$2,000	\$3,500	75.0%
Vote-Equip Repairs & Mainten	11102-54200	\$42,405	\$17,401	\$48,000	\$70,000	45.8%
Clerk Professional Services	11104-52100	\$20,203	\$15,652	\$25,000	\$30,000	20.0%
Clerk Contracted Services	11104-52200	\$61,635	\$61,115	\$68,000	\$75,000	10.3%
Clerk-Property/Equipment Rent	11104-52210	\$4,428	\$6,133	\$7,000	\$7,000	0.0%
Clerk-Advertising	11104-52315	\$6,121	\$33,185	\$60,000	\$10,000	-83.3%

	ERP Code	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	FY 2026 Adopted vs. FY 2027 Proposed (% Change)
Clerk-Special Programs/Events	11104-52350	\$0	\$1,650	\$1,500	\$1,500	0.0%
Clerk-Office Supplies	11104-53100	\$2,268	\$9,577	\$10,000	\$12,000	20.0%
Clerk-Postage & Shipping	11104-53110	\$26,890	\$12,904	\$35,000	\$35,000	0.0%
Clerk-Publications & Subscrip	11104-53115	\$0	\$3,548	\$2,500	\$2,500	0.0%
Clerk-Copying & Printing	11104-53160	\$345	\$1,023	\$600	\$1,000	66.7%
Clerk-Work Supplies	11104-53200	\$37,808	\$19,697	\$30,000	\$30,000	0.0%
Clerk-Memberships	11104-53265	\$794	\$1,146	\$2,500	\$3,000	20.0%
Clerk-Meeting Expenses	11104-53275	\$82	\$205	\$1,000	\$1,000	0.0%
Clerk-External Comm Services	11104-53360	\$0	\$5,199	\$0	\$0	0.0%
Clerk-Educ/Training/Conference	11104-53800	\$1,609	\$4,803	\$10,000	\$15,000	50.0%
Clerk-Travel	11104-53810	\$0	\$1,303	\$3,000	\$4,000	33.3%
Total Operating Expenditures		\$646,034	\$458,026	\$920,100	\$662,500	-28.0%
Interdepartmental Expenses						
Clerk-I/S Building Occupancy	11104-55100	\$0	\$70,224	\$78,694	\$78,000	-0.9%
Clerk-I/S City Telephone	11104-55200	\$0	\$1,720	\$0	\$0	0.0%
Clerk-I/S Information Systems	11104-55400	\$0	\$94,262	\$177,100	\$178,665	0.9%
Total Interdepartmental Expenses		\$0	\$166,206	\$255,794	\$256,665	0.3%
Total Customer Service		\$2,001,321	\$2,133,677	\$2,856,286	\$2,890,850	1.2%
Total Expenditures		\$2,001,321	\$2,133,677	\$2,856,286	\$2,890,850	1.2%

CITY ATTORNEY

Scott Letteney
City Attorney

MISSION STATEMENT

The mission of the Office of the City of Racine City Attorney is to serve as attorney for and counselor to the City of Racine government, its duty being to assure that the City complies with all laws and uses the law to advance the mission and vision of the City. The Office of the City Attorney will provide professional legal services and representation of the highest quality to the City of Racine government.

FUNCTION

The City Attorney is charged, by Wisconsin Statute, with the conduct of all the law business in which the city is interested. The client of the City Attorney's Office is the City of Racine as a corporate body and not any individual official or employee. The City Attorney's Office performs, or manages, all the legal functions for the City. This includes such activities as providing legal advice to City officials in all departments, commissions, boards, and authorities, issuing written legal opinions, drafting ordinances and other instruments as may be required by City officers, litigation of civil law suits for and against the City and its officers and employees, collection of claims and delinquencies, response to Wisconsin Public Records Law requests mandating the attention of the City Attorney's Office, and prosecution of violations of City law. The City Attorney's Office serves the members of the general public in a manner that does not conflict with its duty to the City of Racine government or conflict with the best interests of the City of Racine as an entity. The City Attorney's Office does not provide legal advice to any person regarding private legal matters. The City Attorney's Office treats all persons in a dignified and respectful manner without discrimination and without regard to economic or political status.

SIGNIFICANT INITIATIVES RECENTLY ACCOMPLISHED

During 2026, the City Attorney's Office expanded its support of the City's code enforcement efforts by developing standardized legal processes for addressing neglected and abandoned properties, advancing implementation of a real property receivership program, improving the efficiency of code enforcement litigation through revised case management practices, providing legal training and guidance to City departments and the Racine Police Department, strengthening interdepartmental coordination on recurring enforcement issues, and developing written guidance and educational resources to promote the consistent implementation and enforcement of City ordinances.

2027 STRATEGIC INITIATIVE

Will improve the timeliness, consistency, effectiveness, and responsiveness of legal services supporting City operations by strengthening code enforcement processes through standardized legal workflows, a comprehensive litigation manual, and uniform pleadings and forms; enhancing Citywide legal compliance through department-specific training, implementation guidance for new ordinances, expanded online legal resources, and standardized reference materials; and advancing organizational effectiveness through performance measurement, improved knowledge management, evaluation of the City's real property receivership program, and standardized electronic document management practices.

SIGNIFICANT FUNDING OR PROGRAM CHANGES IN 2027

\$50,000 decrease in professional services for outside attorneys.

2027 CITY ATTORNEY GOALS

Goal Statement #1

Timely and Effective Code Enforcement

Improve the timeliness, consistency, and effectiveness of City code enforcement by strengthening legal processes and standardizing recurring enforcement practices related to building, fire, health, dangerous animal, neighborhood enhancement, and other regulatory enforcement matters. The Office will develop, document, and implement at least three standardized legal workflows for recurring code enforcement matters and complete and implement a Code Enforcement Litigation Manual for use by City Attorney's Office personnel and appropriate City departments. The Office will also review and standardize at least five commonly used code enforcement pleadings, notices, forms, or related documents to improve consistency, efficiency, and accessibility. Progress will be measured by the number of legal workflows implemented, completion and implementation of the Code Enforcement Litigation Manual, and the number of code enforcement documents reviewed and standardized during 2027.

Goal Statement #2

Departmental Legal Support and Compliance

Strengthen Citywide legal compliance and support departmental operations by providing timely legal guidance, targeted training, and standardized resources to departments with significant regulatory, compliance, and enforcement responsibilities. The Office will conduct at least one in-person legal training session for each identified department, provide written implementation guidance to affected departments within 21 days following the posting and publication of each significant new or amended ordinance affecting departmental operations, and publish or substantively update at least six Frequently Asked Questions, legal guidance documents, or practice advisories on the City Attorney's Office CORI page. The Office will also develop standardized legal reference materials for at least four recurring municipal enforcement or regulatory programs and make those resources available to the City personnel responsible for administering those programs. Progress will be measured by the number of departments receiving training, the timeliness of ordinance implementation guidance, the number of CORI resources published or updated, and the number of recurring programs supported by standardized legal reference materials.

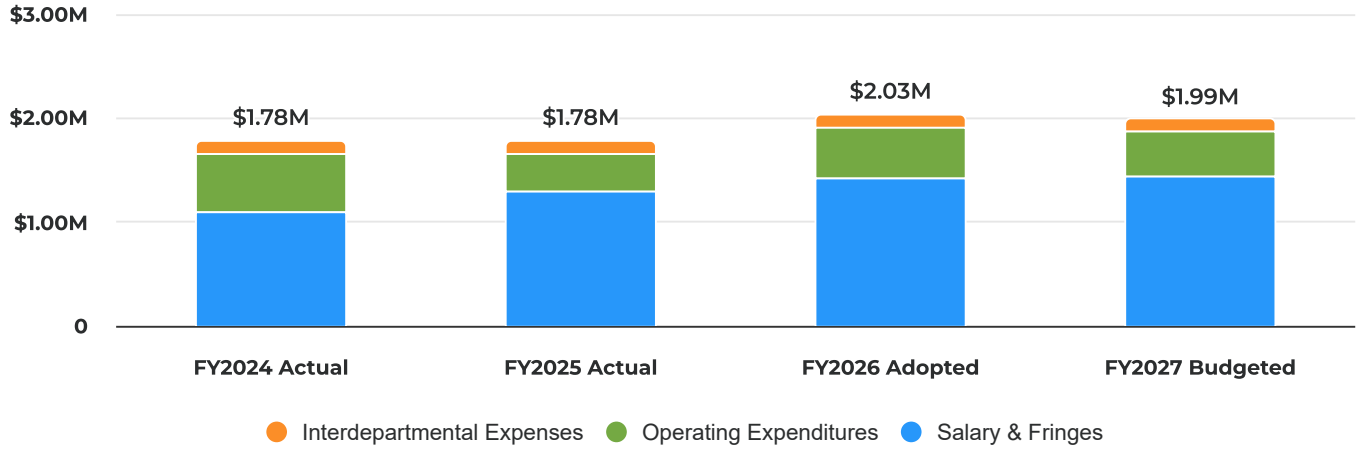
Goal Statement #3

Organizational Effectiveness and Continuous Improvement

Strengthen organizational effectiveness, improve responsiveness, and support continuous improvement through consistent performance measurement, improved access to legal resources, and evaluation of City legal programs. By the end of the first quarter of 2027, the Office will develop and implement a quarterly performance reporting tool identifying key code enforcement and regulatory workload and compliance metrics, with the information updated quarterly throughout the year. The Office will also establish an indexed electronic repository of frequently used legal research, pleadings, forms, memoranda, and other practice resources to improve internal access to information and promote consistency in legal work. In addition, the Office will complete implementation of the City's real property receivership program and conduct an initial evaluation of its first year of operation, using the results to identify and implement procedural improvements where warranted. Progress will be measured by implementation and quarterly use of the performance reporting tool, establishment of the electronic legal resource repository, completion of the receivership program evaluation, and implementation of appropriate procedural improvements identified through the evaluation.

EXPENDITURE SUMMARY - CITY ATTORNEY

Budgeted and Historical Expenditures by Appropriation Unit



Expenditure Summary by Appropriation Unit

	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	FY 2026 Adopted vs. FY 2027 Proposed (% Change)
Salary & Fringes	\$1,093,111	\$1,299,451	\$1,422,397	\$1,429,478	0.5%
Operating Expenditures	\$552,116	\$354,167	\$490,750	\$443,800	-9.6%
Interdepartmental Expenses	\$137,133	\$126,696	\$120,900	\$121,140	0.2%
Total Expenditures	\$1,782,360	\$1,780,315	\$2,034,047	\$1,994,418	-1.9%

DETAIL EXPENDITURES - CITY ATTORNEY

City Attorney Expenditures

	ERP Code	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	FY 2026 Adopted vs. FY 2027 Proposed (% Change)
Attorney's Office						
Salary & Fringes						
Atty-Salaries	11004-50100	\$773,012	\$876,686	\$935,431	\$963,200	3.0%
Atty-Part Time Salaries	11004-50200	\$46,255	\$31,185	\$57,148	\$59,057	3.3%
Atty-Overtime	11004-50300	\$112	\$134	\$0	\$0	0.0%
Residency	11004-50400	\$2,250	\$3,667	\$3,910	\$8,312	112.6%
Atty-FICA	11004-51010	\$60,738	\$66,371	\$75,805	\$77,874	2.7%
Atty-WRS	11004-51100	\$55,784	\$62,322	\$70,966	\$70,435	-0.7%
Atty-Health Care	11004-51200	\$154,513	\$258,291	\$278,137	\$249,600	-10.3%
Atty-Mileage	11004-51810	\$446	\$796	\$1,000	\$1,000	0.0%
Total Salary & Fringes		\$1,093,111	\$1,299,451	\$1,422,397	\$1,429,478	0.5%
Operating Expenditures						
Atty-Professional Services	11004-52100	\$446,238	\$272,702	\$400,000	\$350,000	-12.5%
Atty-Contracted Services	11004-52200	\$42,384	\$5,012	\$5,000	\$5,000	0.0%
Atty-Property/Equipment Rental	11004-52210	\$6,049	\$7,723	\$6,650	\$7,000	5.3%
Atty-Office Supplies	11004-53100	\$4,003	\$3,097	\$4,500	\$4,500	0.0%
Atty-Postage & Shipping	11004-53110	\$2,857	\$1,186	\$2,500	\$4,000	60.0%
Atty-Publications & Subscrip	11004-53115	\$25,835	\$35,780	\$36,000	\$36,000	0.0%
Atty-Copying & Printing	11004-53160	\$1,534	\$1,673	\$1,600	\$1,600	0.0%
Atty-Licenses Permits & Fees	11004-53255	\$1,409	\$8,643	\$7,500	\$7,500	0.0%
Atty-Memberships	11004-53265	\$5,688	\$4,548	\$8,500	\$8,000	-5.9%
Atty-Meeting Expenses	11004-53275	\$0	\$0	\$0	\$1,000	
Atty-External Comm Services	11004-53360	\$3,362	\$2,496	\$4,000	\$4,000	0.0%
Atty- Educ/Training/Conferences	11004-53800	\$5,465	\$3,922	\$6,000	\$6,200	3.3%
Atty-Travel	11004-53810	\$7,291	\$7,385	\$8,500	\$9,000	5.9%
Total Operating Expenditures		\$552,116	\$354,167	\$490,750	\$443,800	-9.6%
Interdepartmental Expenses						
Atty-I/S Building Occupancy	11004-55100	\$49,501	\$32,434	\$21,000	\$21,000	0.0%
Atty-I/S City Telephone System	11004-55200	\$2,108	\$0	\$0	\$0	0.0%
Atty-I/S Information Systems	11004-55400	\$85,524	\$94,262	\$99,900	\$100,140	0.2%
Total Interdepartmental Expenses		\$137,133	\$126,696	\$120,900	\$121,140	0.2%
Total Expenditures		\$1,782,360	\$1,780,315	\$2,034,047	\$1,994,418	-1.9%

FINANCE DEPARTMENT

Kathleen Fischer
Finance Director

MISSION STATEMENT

To provide timely and accurate financial information to key stakeholders while protecting City assets, both real and intangible, and ensuring City compliance with applicable federal, state, and local laws from a financial and fiduciary standpoint.

FUNCTION

The Finance Department includes all duties and activities associated with the finance and treasurer's office. The Finance area is responsible for the financial operation of the city, including budgeting, internal and external financial reporting, investments, debt management, cash management, internal controls, payroll, accounts payable, purchasing, accounts receivable, and financial forecasting. The department also provides financial advice and assistance to the Mayor, Common Council, City Committees and user departments on an on-going basis and develops city-wide financial procedures.

SIGNIFICANT INITIATIVES RECENTLY ACCOMPLISHED

- Completed the transition of Water/Wastewater Utility financial operations into the Finance Department, including accounts receivable, accounts payable, general ledger, and financial reporting functions.
- Continued implementation and refinement of utility billing and financial processes to improve internal controls, reporting, and operational efficiency.
- Provided financial oversight for the Martin Luther King Community Center and Clinic Project, including project accounting, funding administration, and financial reporting.
- Continued enhancement of citywide financial reporting, budget development, purchasing compliance, debt management, and cash management practices including updating policies and procedures.
- Expanded departmental support to City departments through financial analysis, budget assistance, procurement guidance, and fiscal policy development.
- Transitioned the Racine Works Program (RWP) fully in-house, bringing all program administration, oversight, compliance monitoring, reporting, and financial responsibilities under direct City management to improve accountability, consistency, and operational efficiency.

2027 STRATEGIC INITIATIVES

- Lead the implementation of the new Water/Wastewater Utility Billing System, including integration with the City's ERP and financial systems, data migration, testing, reconciliation, staff training, and implementation of standardized financial processes.
- Complete the financial oversight and project closeout of the Lincoln King Community Center and Clinic Project, ensuring accurate accounting, grant compliance, contract administration, financial reconciliation, and final reporting.
- Continue improving financial reporting and internal controls through process automation, system integration, and standardization of financial procedures.
- Support development of the 2028 budget while maintaining long-term financial forecasting and fiscal sustainability initiatives.

SIGNIFICANT FUNDING OR PROGRAM CHANGES IN 2027

- The Finance Department will continue implementation of the City's new Water/Wastewater Utility Billing System, requiring staff resources dedicated to system configuration, financial integration, testing, and implementation.
- No significant changes to the core financial services provided by the department are anticipated. The department will continue supporting citywide financial operations while focusing on process improvements, technology enhancements, and operational efficiencies.

2027 FINANCE DEPARTMENT GOALS

Goal Statement #1

Implementation of the New Water Utility Billing System

Implement the City's new Water/Wastewater Utility Billing System by December 31, 2027, including a secure online customer portal that allows customers to conveniently view their utility bills, payment history, and make payments online 24/7. Complete system setup, testing, data migration, and staff training to ensure a successful transition with minimal disruption to customer service and City operations. This implementation will improve customer access to account information, provide more convenient payment options, and enhance the overall customer experience while increasing the efficiency and accuracy of utility billing services.

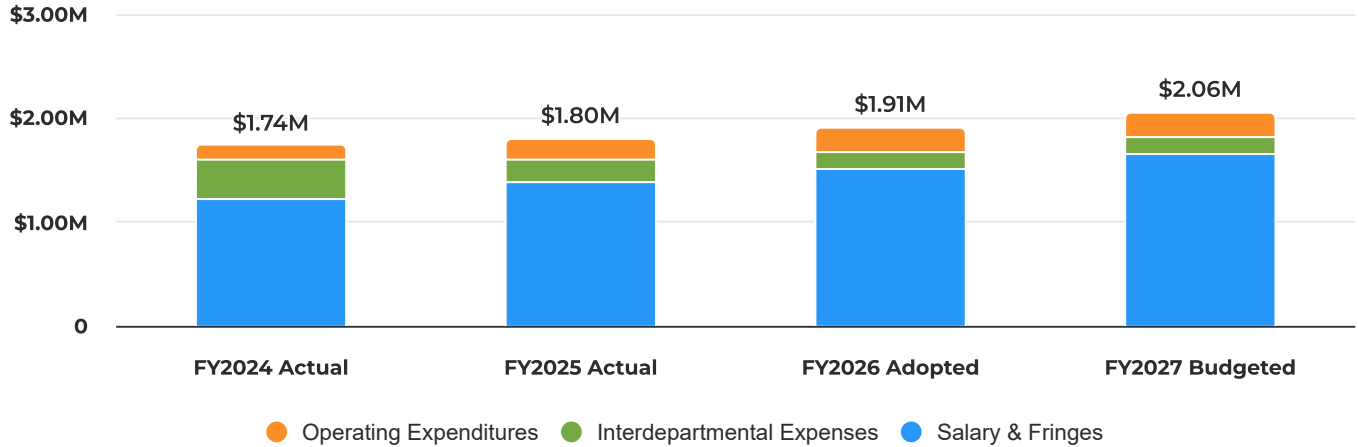
Goal Statement #2

Completion of the Dr. Martin Luther King Community Center and Clinic Project

Complete the financial closeout of the Dr. Martin Luther King Community Center and Clinic project by June 30, 2027, by providing accurate financial oversight throughout the final stages of the project. Ensure all project expenditures, grant reporting, contract administration, funding reconciliation, and required financial documentation are completed on time and in compliance with applicable grant and regulatory requirements. Support a smooth transition from project completion to ongoing operations by meeting all financial closeout deadlines and maintaining accurate, transparent financial records.

EXPENDITURE SUMMARY - FINANCE DEPARTMENT

Budgeted and Historical Expenditures by Appropriation Unit



Expenditure Summary by Appropriation Unit

	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	FY 2026 Adopted vs. FY 2027 Proposed (% Change)
Salary & Fringes	\$1,220,978	\$1,382,390	\$1,514,151	\$1,647,912	8.8%
Operating Expenditures	\$148,999	\$196,345	\$233,125	\$246,285	5.6%
Interdepartmental Expenses	\$369,780	\$223,663	\$160,297	\$163,400	1.9%
Total Expenditures	\$1,739,756	\$1,802,398	\$1,907,573	\$2,057,597	7.9%

DETAIL EXPENDITURES - FINANCE DEPARTMENT

Finance Department Expenditures

	ERP Code	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	FY 2026 Adopted vs. FY 2027 Proposed (% Change)
Finance Department						
Salary & Fringes						
Fin-Salaries	11101-50100	\$827,357	\$885,224	\$970,071	\$1,113,516	14.8%
Fin-Part Time Salaries	11101-50200	\$0	\$4,212	\$7,549	\$6,321	-16.3%
Fin-Overtime	11101-50300	\$4,679	\$6,762	\$3,000	\$3,500	16.7%
Residency	11101-50400	\$12,850	\$9,320	\$5,224	\$11,437	118.9%
Fin-FICA	11101-51010	\$60,664	\$64,693	\$75,186	\$86,544	15.1%
Fin-WRS	11101-51100	\$57,905	\$60,994	\$70,221	\$81,559	16.1%
Fin-Health Care	11101-51200	\$257,522	\$351,185	\$382,800	\$344,935	-9.9%
Fin-Mileage	11101-51810	\$0	\$0	\$100	\$100	0.0%
Total Salary & Fringes		\$1,220,978	\$1,382,390	\$1,514,151	\$1,647,912	8.8%
Operating Expenditures						
Fin-Professional Services	11101-52100	\$350	\$0	\$35,800	\$36,000	0.6%
Fin-Audit Services	11101-52120	\$83,000	\$106,887	\$110,000	\$115,000	4.5%
Fin-Contracted Services	11101-52200	\$9,645	\$22,732	\$9,600	\$10,600	10.4%
Fin-Property/Equipment Rental	11101-52210	\$3,993	\$5,044	\$3,240	\$3,240	0.0%
Fin-Banking/Financial Charges	11101-52220	\$1	\$0	\$0	\$0	0.0%
Fin-Advertising	11101-52315	\$398	\$425	\$0	\$500	
Fin-Special Programs/Events	11101-52350	\$0	\$0	\$0	\$500	
Fin-Office Supplies	11101-53100	\$11,164	\$9,704	\$18,150	\$15,800	-12.9%
Fin-Postage & Shipping	11101-53110	\$15,111	\$17,380	\$20,000	\$21,200	6.0%
Fin-Publications & Subscrip	11101-53115	\$15,627	\$14,708	\$14,875	\$23,500	58.0%
Fin-Copying & Printing	11101-53160	\$4,142	\$4,236	\$6,200	\$3,275	-47.2%
Fin-Work Supplies	11101-53200	\$4,281	\$6,118	\$4,900	\$4,600	-6.1%
Fin-Licenses Prmts & Fees	11101-53255	\$10	\$0	\$285	\$70	-75.4%
Fin-Memberships	11101-53265	\$70	\$2,004	\$1,825	\$3,675	101.4%
Fin-Meeting Expenses	11101-53275	\$1,207	\$2,782	\$2,000	\$2,075	3.8%
Fin-External Comm Services	11101-53360	\$0	\$1,579	\$0	\$0	0.0%
Fin-Educ/Training/Conferences	11101-53800	\$0	\$2,280	\$4,250	\$4,250	0.0%
Fin-Travel	11101-53810	\$0	\$465	\$2,000	\$2,000	0.0%
Total Operating Expenditures		\$148,999	\$196,345	\$233,125	\$246,285	5.6%
Interdepartmental Expenses						
Fin-I/S Building Occupancy	11101-55100	\$150,674	\$66,411	\$68,080	\$71,127	4.5%

	ERP Code	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	FY 2026 Adopted vs. FY 2027 Proposed (% Change)
Fin-I/S City Telephone System	11101-55200	\$9,298	\$0	\$0	\$0	0.0%
I/S Garage Fuel	11101-55300	\$0	\$0	\$500	\$518	3.6%
I/S Garage Labor	11101-55310	\$0	\$0	\$530	\$549	3.6%
I/S Garage Materials	11101-55320	\$0	\$0	\$530	\$549	3.6%
Fin-I/S Information Systems	11101-55400	\$209,808	\$157,252	\$90,657	\$90,657	0.0%
Total Interdepartmental Expenses		\$369,780	\$223,663	\$160,297	\$163,400	1.9%
Total Expenditures		\$1,739,756	\$1,802,398	\$1,907,573	\$2,057,597	7.9%

NON-DEPARTMENTAL

FUNCTION

This budget reflects revenues and expenditures for items that are not specifically applicable to a department. The budget has two sections; Employee Benefits and Insurance and Miscellaneous Unclassified.

Employee Benefits and Insurance: This budget is established to provide for various employee benefits that may not be easily budgeted in a specific department as it is often unknown at the time of budgeting which departments may utilize them. This includes budgets for life insurance, unemployment compensation, and retiree healthcare, and sick leave payout. This budget also includes amounts necessary to insure city-owned property.

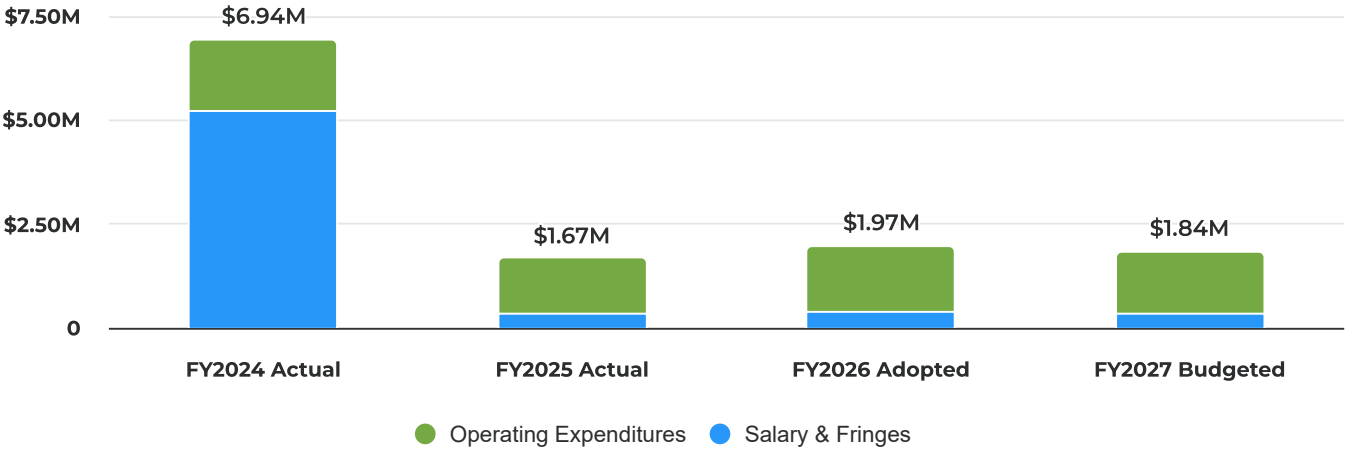
Miscellaneous Unclassified: This budget includes both revenues and expenses that cannot be classified to a specific department. The revenue budget includes amounts for shared revenue, interest income, cable franchise fees, and fund balance reserves applied. The expenditure budget includes amounts for judgment and claims, finance fees, and grants to non-profits.

SIGNIFICANT FUNDING OR PROGRAM CHANGES IN 2027

None

EXPENDITURE SUMMARY - NON DEPARTMENTAL

Budgeted and Historical Expenditures by Appropriation Unit



Expenditure Summary by Appropriation Unit

	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	FY 2026 Adopted vs. FY 2027 Proposed (% Change)
Salary & Fringes	\$5,199,688	\$333,177	\$371,712	\$329,512	-11.4%
Operating Expenditures	\$1,740,306	\$1,339,425	\$1,600,200	\$1,510,800	-5.6%
Total Expenditures	\$6,939,994	\$1,672,601	\$1,971,912	\$1,840,312	-6.7%

DETAIL EXPENDITURES - NON DEPARTMENTAL

Non-Departmental Expenditures

	ERP Code	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	FY 2026 Adopted vs. FY 2027 Proposed (% Change)
Non Departmental						
Salary & Fringes						
Bnft-Wage Provision Conting	11201-50900	\$10,400	\$0	\$0	\$0	0.0%
Bnft-FICA	11201-51010	\$7,854	\$2,390	\$0	\$0	0.0%
Bnft-Unemployment	11201-51020	\$68,303	\$96,726	\$111,200	\$100,000	-10.1%
Bnft-WRS	11201-51100	\$28	\$938	\$0	\$0	0.0%
Bnft-Disability Pension	11201-51110	\$4,512	\$4,512	\$4,512	\$4,512	0.0%
Bnft-Retiree Health Care	11201-51200	\$2,838,648	\$0	\$0	\$0	0.0%
Bnft-Life Insurance	11201-51300	\$196,541	\$186,358	\$206,000	\$200,000	-2.9%
Bnft-Workers Compensation	11201-51400	\$1,989,711	\$0	\$0	\$0	0.0%
Bnft-Sick Leave Payout	11201-51500	\$83,691	\$42,253	\$50,000	\$25,000	-50.0%
Total Salary & Fringes		\$5,199,688	\$333,177	\$371,712	\$329,512	-11.4%
Operating Expenditures						
Bnft-General Liability Insuran	11201-52170	\$738,992	\$576,293	\$676,000	\$750,000	10.9%
Misc-Banking/Financial Charges	11202-52220	\$27,472	\$35,003	\$21,000	\$52,600	150.5%
Misc-Collection Services	11202-52235	\$427	\$328	\$1,000	\$1,000	0.0%
Misc-Municipal Band Grant	11202-52265	\$30,000	\$30,000	\$30,000	\$30,000	0.0%
Misc-Neighborhood Watch	11202-52270	\$50,000	\$0	\$0	\$0	0.0%
Misc-Special Programs/Events	11202-52350	\$4,419	\$6,984	\$5,000	\$10,000	100.0%
Misc-20 Year Club	11202-52395	\$0	\$8,969	\$10,000	\$10,000	0.0%
Misc-Property Taxes Cancelled	11202-53420	\$546,014	\$42,372	\$300,000	\$100,000	-66.7%
Misc-Miscellaneous Expenses	11202-53460	\$3,266	\$9,150	\$0	\$0	0.0%
Misc-Sister Cities	11202-53480	\$8,930	\$11,663	\$7,200	\$7,200	0.0%
Misc-Judgment & Claims	11202-53500	\$180,786	\$418,663	\$350,000	\$350,000	0.0%
Misc-Contingency	11202-56200	\$0	\$0	\$200,000	\$200,000	0.0%
Transfer to Special Revenue	11202-59200	\$150,000	\$200,000	\$0	\$0	0.0%
Total Operating Expenditures		\$1,740,306	\$1,339,425	\$1,600,200	\$1,510,800	-5.6%
Total Expenditures		\$6,939,994	\$1,672,601	\$1,971,912	\$1,840,312	-6.7%

PUBLIC HEALTH DEPARTMENT

Dottie-Kay Bowersox
Public Health Administrator

MISSION STATEMENT

The mission of the Public Health Department is to provide comprehensive services, education, and advocacy for the protection, promotion, and improvement of the community's health and environment.

FUNCTION

Administrative Division

The Administrative Division provides leadership and operational support for Public Health, ensuring that systems and processes across the department are clear, accessible, and efficient. This Division plays a vital role in advancing departmental goals by implementing effective public health policies and programs that promote environmental and community health for the residents of the City of Racine.

Core functions include managing the department's budget, purchasing, payroll, billing, and contract monitoring and reporting. The Division also oversees day-to-day operations; leads internal and external communications; supports quality improvement and performance management efforts; and guides the department in maintaining its Level III Health Department designation. Additionally, the Division supports human resources and workforce development activities, including recruitment, onboarding, professional development, and performance evaluations. Beyond these operational responsibilities, it also manages regulatory affairs, strategic planning, grant, and technical writing.

The Administrative Division fosters collaboration with Federal, State, City, and County internal teams and external partners, provides direct client services, and actively engages with the community. Through this wide-ranging work, the Division ensures the smooth and effective functioning of the department and helps advance its mission to improve the health and well-being of all City of Racine residents.

Community Health Division

The Community Health Division is committed to improving the health and well-being of Racine residents by preventing disease, promoting healthy lifestyles, and addressing health disparities. Key programs include communicable disease surveillance and response, immunizations, maternal and child health, sexual and reproductive health services, the YouFirst Program, the Wisconsin Well Woman Program, and harm reduction initiative, and multidisciplinary teams.

The Division's services emphasize early identification and intervention to prevent teen pregnancy, the transmission of sexually transmitted infections and other communicable diseases, substance use, and other health risks particularly among vulnerable populations. A vital component of the Division's harm reduction work includes initiatives such as the Syringe Access Program, Narcan distribution, and the use of four public health vending machines. These efforts help reduce the spread of infectious diseases and prevent fatal overdoses. The Sexual and Reproductive Health Clinic provides inclusive, stigma-free services, including testing, treatment, and pregnancy counseling. By collaborating with community partners and prioritizing health equity, the Division ensures that all Racine residents regardless of income, race, or background have access to the resources they need to live safe, healthy lives.

Environmental Health Division

The Environmental Health Division is dedicated to protecting and promoting public health in the City of Racine by identifying, managing, and reducing environmental health risks. Its core mission is to ensure food safety in

licensed establishments, maintain sanitary conditions, and enforce compliance with local ordinances and state regulations. The Division also addresses indoor environmental hazards such as toxic chemical exposure, lead, mold, and other threats to public health. In alignment with mandates from the Wisconsin Department of Health Services, the Division delivers essential services including disease surveillance, health promotion, hazard mitigation, and the prevention of occupational and environmental illnesses.

The Division also provides critical animal-related public health services responding to domestic animal bite reports by ensuring rabies vaccination compliance, quarantine protocols, and enforcement of animal control laws.

Management of wild animal bite cases, advise healthcare providers on rabies exposure risks, and coordinate rabies testing. In cases involving dangerous animals, the Division conducts investigations and may impose behavioral restrictions to protect public safety. Additionally, respond to public health complaints and provide education and resources to the community.

As a local agent for the Wisconsin Department of Agriculture, Trade and Consumer Protection, the Division regulates food, lodging, pool facilities, and oversees tattoo and body piercing establishments under the authority of the Department of Safety and Professional Services.

SIGNIFICANT INITIATIVES RECENTLY ACCOMPLISHED

Advanced Lincoln-King Community Center Operations: Continued interagency planning and operational readiness for the October 2026 opening of the Lincoln-King Community Center and Health Center, expanding access to integrated health services in the City.

Installation of a Fourth Public Health Vending Machine in West Racine: Providing enhanced access for residents and visitors to receive life-saving overdose/harm prevention and public health supplies.

Launch of Online Safe Sleep Education Module: Education about proper safe sleep practices on the Public Health Department website, featuring a mix of video demonstrations, readings, and knowledge checks. Eligible residents can receive a low-cost portable crib following completion of the program.

Launch of Online Data Dashboards: Three new dashboards with information about opioid overdoses, sexually transmitted infections, and respiratory illness located on the Public Health Department website. Providing a mix of historical and near real-time data to residents, healthcare providers, and other stakeholders for a better understanding of the most prevalent factors impacting the health of Racine residents.

Launch of Digital HIV Partner Services Protocol: The City of Racine Public Health Department is the only jurisdiction in Wisconsin to implement online, digital HIV Partner Services. This service allows public health professionals to use various online platforms to aid in reaching partners and other individuals who may need testing or connection to care, to slow the spread of HIV and other infections.

Video Series-Stay Positive, Test Negative: Eight short videos filmed and released, with the intent of raising awareness and addressing stigma around HIV, including testing, HIV Pre-Exposure Prophylaxis (PrEP), condom use and access, and privacy. Videos feature public health staff, a local youth, and a former Miss Wisconsin from Racine. They are shared on the Public Health Department's social media pages and website.

Analyzed and Reported Recreational Water Samples: Over 1,500 samples from the City of Racine and eight other jurisdictions in Southeastern Wisconsin were acquired and analyzed including the coastal wetlands at Sam Myers Park in support of U.S. Army Corps of Engineers requirements.

Publication of the 2026 North Zoo Beach Report Card: An online tool that provides up-to-date water quality data and actionable ways to support local watershed health. The report card, available at <https://storymaps.arcgis.com/collections/30778ea27a87458eb72534c36477537b>, evaluates indicators of water quality including E. coli, turbidity, pH, temperature, conductivity, and dissolved oxygen. It offers a transparent

assessment of water health and promotes community involvement in protecting this vital resource. Partnerships with Racine Yacht Club, Parks and Recreation and Cultural Services: Implementing a nature-based solution to capture stormwater runoff at Barker Street Dune Project at North Beach. The project consists of reclaiming dredging spoils to be reutilized.

100% Inspection Compliance of 450 Permitted Facilities: As an agent of the State for the Wisconsin Department of Agriculture, Trade and Consumer Protection (DATCP) and Wisconsin Department of Safety and Professional Services (DSPS) completed a routine inspection for every permit type in the 2025-2026 permitting year July 1, 2025, to June 30, 2026. This includes 379 retail food establishments, 44 hotels, motels, and tourist rooming houses, 16 recreational water facilities, and 11 body art facilities. There were 1,130 total inspections conducted, which included re-inspections and complaint inspections, during the same period.

Supported Economic Development: Licensed 109 new businesses and permitted establishments, including retail food establishments, transient food vendors, tourist rooming houses, and body art facilities, supporting business growth throughout the City.

Protected Neighborhoods Through Targeted Enforcement: Partnered with the Racine County Sheriff's Office and City Attorney's Office to investigate and close four illicit massage businesses operating within the City.

2027 STRATEGIC INITIATIVE

Relocate the City of Racine Public Health Department to the Martin Luther King Jr. Community Center. Complete the relocation ensuring operational status for the Public Health Department in 2027.

SIGNIFICANT FUNDING OR PROGRAM CHANGES IN 2027

Transfer the Public Health Laboratory Division to Water, Wastewater, and Parks Recreation and Cultural Services Departments for Enhanced Collaborative Opportunities: Since the 1930's the City of Racine Laboratory Division has played a vital role in safeguarding the City of Racine's natural resources ensuring the quality of water and environmental conditions within the Great Lakes basin. It has supported public health, community infrastructure, and environmental preservation. The Division provides regulatory oversight, conducts comprehensive water quality assessments, identifies pollution sources, and contributes to site remediation and restoration efforts. It also offers expertise in best management practices, planning, grant and technical writing, and analytical testing for various City departments and programs. Staff actively write, co-write, and review grant applications that directly or indirectly benefit the City of Racine. The Division also contracts with external agencies to conduct research, provide expert consultation, participate in environmental monitoring, support public events, and mentor student interns. In 2027, Laboratory Division functions will transition from the Public Health Department and be integrated among the City's Parks, Water, and Wastewater Departments. This transition will align laboratory services with the departments connected to environmental monitoring, water quality management, and related infrastructure operations. While this change will maintain critical environmental testing and monitoring activities, the Public Health Department will no longer provide direct laboratory services, technical consultation, and environmental support functions that have historically been provided by the Division.

Reduction in State and Federal Grant Funding: The Department anticipates a reduction of approximately \$276,000 in State and Federal grant funding, including funding for the Cities Readiness Initiative (CRI), Public Health Emergency Preparedness (PHEP), Immunization, and Syphilis Prevention programs. Although funding for HIV Pre-Exposure Prophylaxis (PrEP) has increased, it does not offset the overall funding reduction.

2027 PUBLIC HEALTH DEPARTMENT GOALS

Goal Statement #1

Relocate the City of Racine Public Health Department to the Martin Luther King Jr. Community Center.

Complete the relocation ensuring operational status for the Public Health Department in 2027.

Goal Statement #2

Transfer the City of Racine Public Health Department Laboratory Division to the Water, Wastewater, Parks Recreation and Cultural Services Departments.

Full implementation no later than May of 2027.

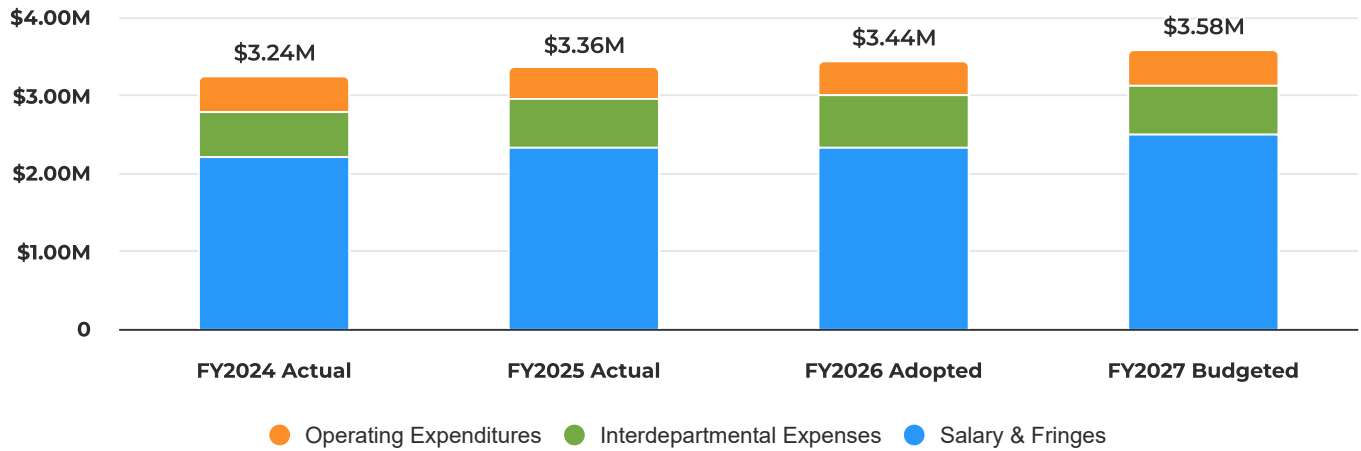
Goal Statement #3

Increase food safety compliance at temporary events through the City of Racine Public Health Department Environmental Health Division.

Distribute an online food safety training to 100% of all permitted vendors to increase compliance with sanitation, temperature controls, staffing, and approved food sources.

EXPENDITURE SUMMARY - PUBLIC HEALTH DEPARTMENT

Budgeted and Historical Expenditures by Appropriation Unit



Expenditures Summary by Appropriation Unit

	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	FY 2026 Adopted vs. FY 2027 Proposed (% Change)
Salary & Fringes	\$2,208,453	\$2,330,007	\$2,334,569	\$2,488,845	6.6%
Operating Expenditures	\$470,084	\$411,107	\$438,967	\$446,967	1.8%
Interdepartmental Expenses	\$563,156	\$618,761	\$663,811	\$643,212	-3.1%
Total Expenditures	\$3,241,694	\$3,359,875	\$3,437,347	\$3,579,024	4.1%

DETAIL EXPENDITURES - PUBLIC HEALTH DEPARTMENT

Public Health Department Expenditures

	ERP Code	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	FY 2026 Adopted vs. FY 2027 Proposed (% Change)
Health						
Salary & Fringes						
Hlth-Salaries	120-50100	\$1,393,247	\$1,467,214	\$1,632,909	\$1,650,846	1.1%
Hlth-Part Time Salaries	120-50200	\$97,099	\$73,736	\$0	\$110,760	
Hlth-Overtime	120-50300	\$4,380	\$7,122	\$7,000	\$7,000	0.0%
Residency	120-50400	\$25,249	\$29,313	\$19,141	\$27,659	44.5%
Hlth-FICA	120-51010	\$111,633	\$109,644	\$126,193	\$125,526	-0.5%
Hlth-WRS	120-51100	\$102,878	\$107,604	\$118,930	\$118,368	-0.5%
Hlth-Health Care	120-51200	\$466,721	\$529,351	\$420,396	\$446,686	6.3%
Hlth-Mileage	120-51810	\$7,246	\$6,024	\$10,000	\$2,000	-80.0%
Total Salary & Fringes		\$2,208,453	\$2,330,007	\$2,334,569	\$2,488,845	6.6%
Operating Expenditures						
Hlth-Professional Services	120-52100	\$29,714	\$42,669	\$30,000	\$30,000	0.0%
Hlth-Contracted Services	120-52200	\$72,653	\$15,941	\$39,750	\$39,750	0.0%
Hlth-Property/Equipment Rental	120-52210	\$8,449	\$7,418	\$7,500	\$7,500	0.0%
Hlth-Animal Control Contract	120-52275	\$217,800	\$216,039	\$216,040	\$216,040	0.0%
Hlth-Advertising	120-52315	\$2,388	\$317	\$6,500	\$6,500	0.0%
Hlth-Office Supplies	120-53100	\$6,335	\$4,546	\$6,000	\$6,000	0.0%
Hlth-Postage & Shipping	120-53110	\$8,177	\$7,504	\$8,500	\$10,500	23.5%
Hlth-Publications & Subscrip	120-53115	\$1,176	\$1,134	\$1,800	\$1,800	0.0%
Hlth-Copying & Printing	120-53160	\$9,431	\$10,842	\$7,000	\$7,000	0.0%
Hlth-Work Supplies	120-53200	\$56,167	\$47,273	\$53,000	\$53,000	0.0%
Hlth-Clinic Supplies	120-53205	\$12,807	\$11,955	\$18,000	\$20,000	11.1%
Hlth-Small Equipment	120-53230	\$2,813	\$3,255	\$8,000	\$8,000	0.0%
Hlth-Licenses Permits & Fees	120-53255	\$853	\$430	\$600	\$1,100	83.3%
Hlth-Memberships	120-53265	\$3,073	\$2,833	\$3,125	\$3,125	0.0%
Hlth-Meeting Expenses	120-53275	\$2,540	\$915	\$1,650	\$1,650	0.0%
Hlth-External Comm Services	120-53360	\$17,044	\$8,242	\$10,002	\$13,502	35.0%
Hlth-Educ/Training/Conferences	120-53800	\$5,088	\$5,993	\$6,000	\$6,000	0.0%
Hlth-Travel	120-53810	\$2,802	\$15,690	\$9,000	\$9,000	0.0%
Hlth-Equip Repairs & Mainten	120-54200	\$10,775	\$8,111	\$6,500	\$6,500	0.0%
Total Operating Expenditures		\$470,084	\$411,107	\$438,967	\$446,967	1.8%
Interdepartmental Expenses						

	ERP Code	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	FY 2026 Adopted vs. FY 2027 Proposed (% Change)
Hlth-I/S Building Occupancy	120-55100	\$129,157	\$145,583	\$163,143	\$140,756	-13.7%
Hlth-I/S City Telephone System	120-55200	\$10,553	\$0	\$0	\$0	0.0%
Hlth-I/S Garage Fuel	120-55300	\$0	\$34	\$1,000	\$1,036	3.6%
Hlth-I/S Garage Labor	120-55310	\$0	\$252	\$530	\$549	3.6%
Hlth-I/S Garage Materials	120-55320	\$0	\$5	\$318	\$330	3.8%
Hlth-I/S Information Systems	120-55400	\$423,446	\$472,887	\$498,820	\$500,541	0.3%
Total Interdepartmental Expenses		\$563,156	\$618,761	\$663,811	\$643,212	-3.1%
Total Expenditures		\$3,241,694	\$3,359,875	\$3,437,347	\$3,579,024	4.1%

FIRE DEPARTMENT

Steve Hansen
Fire Chief

MISSION STATEMENT

We will support our community, firefighters and paramedics through dedicated teamwork to ensure that as a fire department we continue to build, sustain, and improve our capability to prepare for, protect against, respond to, recover from and mitigate all hazards with compassion, fairness, integrity and respect.

FUNCTION

The Racine Fire Department is an all hazards agency that provides the community with fire suppression, fire prevention, emergency medical services, hazardous materials, confined space, trench rescue, water/dive rescue, high and low angle rope rescue, and community risk reduction services to the citizens of Racine.

SIGNIFICANT INITIATIVES RECENTLY ACCOMPLISHED

- Successfully completed the Station 6 renovation project, including asbestos abatement, facility modernization, and the construction of additional restroom facilities. These improvements provide a safer, healthier, and more functional environment for firefighters while enhancing the department's ability to serve the community.
- Continued expanding recruitment efforts through partnerships with Racine Unified School District Fire Academies, Gateway Technical College, community organizations, career fairs, and outreach events throughout the City of Racine.
- Maintained an aggressive recruitment strategy by visiting every Racine high school and providing students with hands-on Candidate Physical Ability Test (CPAT) demonstrations to increase awareness of careers in the fire service.
- Continued the regional recruit academy partnership with Caledonia and South Shore Fire Departments, improving training efficiencies, reducing costs, and strengthening regional collaboration.
- Implemented department-wide Rapid Intervention Team (RIT) training to enhance firefighter rescue capabilities and improve responder safety during catastrophic emergency incidents.

2027 STRATEGIC INITIATIVES

1. Continue expanding firefighter recruitment and retention efforts through community outreach, educational partnerships, mentorship, and the Fire Cadet Program.
2. Increase Community Risk Reduction initiatives by expanding fire prevention education, smoke alarm installation programs, home safety assessments, and public preparedness campaigns.
3. Continue investing in firefighter health, safety, and wellness through cancer prevention initiatives, behavioral health resources, annual medical evaluations, and advanced rescue training.
4. Support construction planning and long-term capital improvements that modernize fire stations and improve operational readiness.
5. Pursue grant opportunities and technology enhancements that improve firefighter safety, operational efficiency, and emergency response capabilities.
6. Advance the construction of the new fire station, including groundbreaking and construction of a modern, safe, and operationally efficient facility that supports the long-term needs of the Fire Department and the community.

SIGNIFICANT FUNDING OR PROGRAM CHANGES IN 2027

- Continued implementation of the Fire Department referendum funding approved by City voters, providing stable funding to maintain ambulance staffing, emergency medical response capabilities, and operational readiness following the expiration of the SAFER Grant.
- Continue pursuing federal, state, and private grant opportunities to support firefighter safety equipment, training, apparatus, and facility improvements while minimizing the impact on local taxpayers.

2027 FIRE DEPARTMENT GOALS

Goal Statement #1

Strengthen recruitment, retention, and workforce development to maintain a highly qualified, diverse, and resilient fire service workforce.

The Fire Department will continue partnering with Human Resources, educational institutions, military organizations, and community groups to recruit qualified candidates. We will expand career outreach through job fairs, school presentations, social media, and community events while continuing to grow the Fire Cadet Program.

We will strengthen mentorship, leadership development, and promotional preparation to improve employee retention and support succession planning.

Goal Statement #2

Enhance community risk reduction through proactive fire prevention, public education, and targeted outreach initiatives.

The Fire Department will continue providing fire and life safety education in schools, senior centers, businesses, and residential neighborhoods. Public education efforts will emphasize smoke alarm installation, cooking safety, lithium-ion battery safety, severe weather preparedness, and seasonal fire prevention topics. Department data will be used to identify areas with increased fire risk and prioritize prevention efforts where they can have the greatest impact.

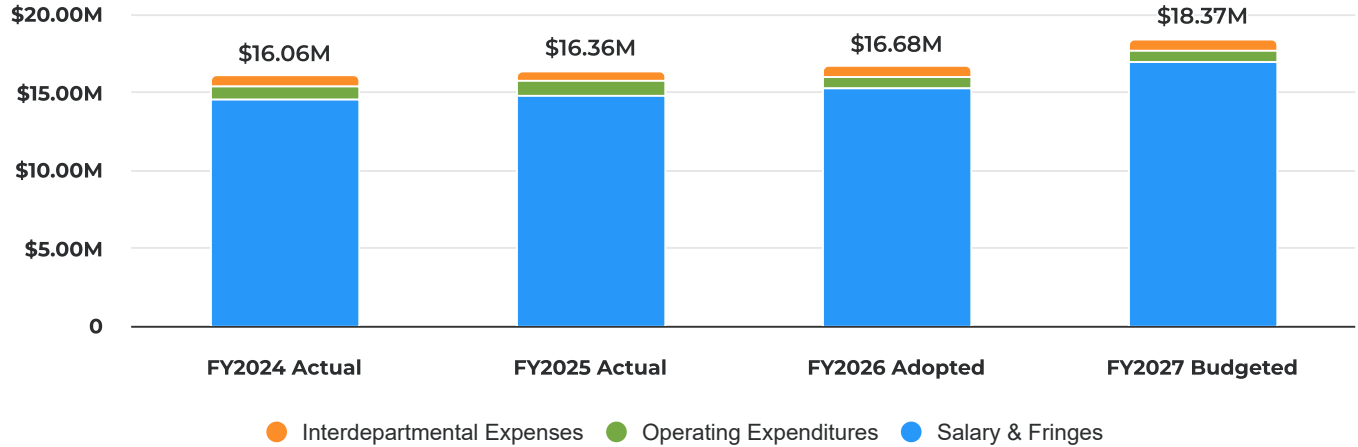
Goal Statement #3

Improve firefighter safety and operational readiness through continued investment in training, wellness, and modern equipment.

The Fire Department will continue supporting firefighter health and safety through annual training, physical fitness initiatives, cancer prevention efforts, behavioral health resources, and the evaluation of emerging technologies and equipment. We will emphasize training that improves the effectiveness of emergency response while reducing injuries and enhancing operational preparedness.

EXPENDITURE SUMMARY - FIRE DEPARTMENT

Budgeted and Historical Expenditures by Appropriation Unit



Expenditures Summary by Appropriation Unit

	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	FY 2026 Adopted vs. FY 2027 Proposed (% Change)
Salary & Fringes	\$14,528,732	\$14,791,749	\$15,186,164	\$16,894,034	11.2%
Operating Expenditures	\$849,919	\$893,548	\$737,500	\$697,400	-5.4%
Interdepartmental Expenses	\$676,840	\$672,060	\$757,908	\$783,044	3.3%
Total Expenditures	\$16,055,492	\$16,357,357	\$16,681,572	\$18,374,478	10.1%

DETAIL EXPENDITURES - FIRE DEPARTMENT

Fire Department Expenditures

	ERP Code	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	FY 2026 Adopted vs. FY 2027 Proposed (% Change)
Fire Department						
Salary & Fringes						
Fire-Salaries	13001-50100	\$9,378,713	\$9,262,641	\$9,382,588	\$11,159,885	18.9%
Fire-Part Time Salaries	13001-50200	\$208,402	\$245,410	\$428,732	\$316,098	-26.3%
Fire-Overtime	13001-50300	\$294,998	\$299,461	\$460,000	\$526,000	14.3%
Residency	13001-50400	\$9,983	\$13,673	\$22,547	\$19,595	-13.1%
Fire-FICA	13001-51010	\$159,626	\$151,539	\$175,010	\$189,759	8.4%
Fire-WRS	13001-51100	\$1,856,215	\$1,838,702	\$1,855,221	\$2,142,997	15.5%
Fire-Health Care	13001-51200	\$2,620,697	\$2,980,323	\$2,861,566	\$2,539,200	-11.3%
Fire-Mileage	13001-51810	\$99	\$0	\$500	\$500	0.0%
Total Salary & Fringes		\$14,528,732	\$14,791,749	\$15,186,164	\$16,894,034	11.2%
Operating Expenditures						
Fire-Contracted Services	13001-52200	\$20,481	\$39,470	\$31,000	\$0	-100.0%
Fire-Property/Equipment Rental	13001-52210	\$2,805	\$2,805	\$3,000	\$4,000	33.3%
Fire-Advertising	13001-52315	\$0	\$0	\$500	\$500	0.0%
Fire-Testing/Physicals	13001-52370	\$28,151	\$25,144	\$51,500	\$62,000	20.4%
Fire-Office Supplies	13001-53100	\$8,687	\$3,799	\$7,000	\$5,000	-28.6%
Fire-Postage & Shipping	13001-53110	\$971	\$1,794	\$1,500	\$1,500	0.0%
Fire-Publications & Subscrip	13001-53115	\$4,226	\$5,667	\$6,500	\$7,500	15.4%
Fire-Copying & Printing	13001-53160	\$3,619	\$3,969	\$4,000	\$4,200	5.0%
Fire-Work Supplies	13001-53200	\$225,095	\$210,606	\$47,500	\$50,000	5.3%
Fire-Small Equipment	13001-53230	\$3,094	\$1,429	\$6,500	\$6,000	-7.7%
Fire-Direct clothing expenses	13001-53240	\$159,058	\$141,535	\$180,000	\$180,000	0.0%
Fire-Memberships	13001-53265	\$3,785	\$3,460	\$3,500	\$3,500	0.0%
Fire-Utilities	13001-53300	\$63,328	\$85,346	\$75,000	\$80,000	6.7%
Fire-External Comm Services	13001-53360	\$21,080	\$34,778	\$35,000	\$31,200	-10.9%
Fire- Educ/Training/Conferences	13001-53800	\$112,946	\$100,103	\$50,000	\$30,000	-40.0%
Fire-Building Rep & Mainten	13001-54100	\$86,730	\$87,364	\$95,000	\$97,000	2.1%
Fire-Equip Repairs & Mainten	13001-54200	\$105,863	\$145,614	\$130,000	\$125,000	-3.8%
Equipment Repairs & Maintenanc	13001-54200- 30018	\$0	\$665	\$10,000	\$10,000	0.0%
Total Operating Expenditures		\$849,919	\$893,548	\$737,500	\$697,400	-5.4%
Interdepartmental Expenses						
Fire-I/S Building Occupancy	13001-55100	\$374,818	\$389,448	\$436,421	\$455,956	4.5%

	ERP Code	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	FY 2026 Adopted vs. FY 2027 Proposed (% Change)
Fire-I/S City Telephone System	13001-55200	\$18,052	\$0	\$0	\$0	0.0%
Fire-I/S Garage Fuel	13001-55300	\$133,063	\$83,853	\$120,000	\$124,357	3.6%
Fire-I/S Information Systems	13001-55400	\$150,907	\$198,759	\$201,487	\$202,731	0.6%
Total Interdepartmental Expenses		\$676,840	\$672,060	\$757,908	\$783,044	3.3%
Total Expenditures		\$16,055,492	\$16,357,357	\$16,681,572	\$18,374,478	10.1%

POLICE DEPARTMENT

Alexander Ramirez
Chief of Police

MISSION STATEMENT

To Protect Life & Property, Promote Community Partnerships, Build Trust and Serve with Honor.

FUNCTION

Public Safety

SIGNIFICANT INITIATIVES RECENTLY ACCOMPLISHED

1. Increased Patrol Staffing to 187 sworn members.
2. Enhanced Community-Oriented Policing through Community-Oriented Policing (COP) initiatives, strengthening partnerships with residents.
3. Continued Recruitment and Retention Efforts Implemented targeted recruitment strategies, participated in regional hiring events, and enhanced retention efforts to address nationwide law enforcement staffing challenges.
4. Continued investments in mobile technology, records management, digital evidence systems, and in-car equipment to improve operational efficiency, transparency, and officer effectiveness.
5. Expanded wellness resources, leadership development, and annual in-service training to support employee health, resiliency, and professional growth.
6. Increased the use of intelligence-led policing, directed patrols, and collaborative enforcement efforts focused on violent and property, and quality-of-life concerns.
7. Conducted high-visibility traffic enforcement campaigns targeting impaired driving, speeding, and reckless driving.
8. Strengthened partnerships with local, county, state, and federal agencies to improve coordinated responses to violent crime, drug investigations, emergency preparedness, and special events.
9. Established Crime Gun Intelligence Center (CGIC) is a multi-agency program that systematically collects, analyzes, and shares intelligence from recovered crime guns to help law enforcement identify suspects, connect shootings, disrupt violent crime, and improve case clearance rates.
10. Successfully reduced gun violence through targeted prevention efforts, community collaboration, and strategies focused on improving public safety.

2027 STRATEGIC INITIATIVES

1. Crime Reduction: Leverage data-driven policing and intelligence-led resource deployment to reduce crime throughout the community. Strengthen partnerships with law enforcement agencies, community organizations, and violence prevention programs to implement comprehensive strategies focused on reducing gun violence, violent crime, and property crime.
2. Group Violence Interrupters Incidents Reviews: In partnership with the Department of Community Safety, continue implementing Group Violence Intervention (GVI) strategies through collaborative incident reviews, coordinated enforcement efforts, and community engagement to disrupt cycles of violence and improve public safety outcomes.
3. Domestic Violence Awareness: Enhance domestic violence prevention and victim support by consistently utilizing available resources, including the Lethality Assessment Program (LAP), the Women's Resource Center, and ongoing internal and external training opportunities. Increase public awareness of available services through proactive community outreach and strategic use of social media.

4. Professional Development and Leadership Growth: Promote a culture of continuous learning by investing in the professional development of officers, supervisors, and civilian staff. Expand mentoring opportunities, leadership development programs, and advanced training to prepare employees for future leadership roles and organizational success.

5. Invest in Officer Wellness: Promote employee health, resilience, and overall wellness by expanding physical fitness initiatives, peer support services, and mental health resources. Continue supporting City of Racine wellness programs through the RPD Fitness Committee, monthly wellness challenges, and accessible wellness programming.

6. Enhance Traffic Safety: Prioritize targeted enforcement to reduce impaired, reckless, and distracted driving. Enhance speed enforcement in high-crash corridors, expand public education on traffic safety, and routinely analyze crash data to guide data-driven enforcement and maximize safety resources.

7. Enhance the Community Policing Model: Focus on building strong partnerships between police officers and community members. By encouraging regular interaction and open communication, officers and residents work together to identify and solve local problems before they escalate. This collaborative approach aims to increase trust, strengthen relationships, and promote cooperation between the police and the community we serve.

SIGNIFICANT FUNDING OR PROGRAM CHANGES IN 2027

1. Police Vehicles upfitting increased by \$25,000 for 2027.
2. Tasers decreased by \$30,000 for 2027.
3. SWAT Body armor extended to 2030.
4. SWAT helmets and communications extended to 2030.
5. New Oscars needed for new County radio system upgrade.
6. Entering year 2 of 5 years with AXON for police technology products.
7. Parking system change over to PassPort.
8. Moving to modern optics for service weapons buy-back program.
9. Moved drone from 2027 to year 2028.

2027 POLICE DEPARTMENT GOALS

Goal Statement #1

Enhance workforce development through ongoing training, leadership development, and professional growth opportunities

The police department is committed to maintaining a highly trained, professional workforce through ongoing training and development. Recent retirements have reduced institutional knowledge and experience, increasing the proportion of newer officers. Continued investment in training and professional development is essential to maintaining operational effectiveness and continuity of service.

State law requires officers to obtain 60 college credits within five years of hire. Currently, 23 officers need additional credits to meet this requirement. Supporting educational opportunities and professional development will help the department maintain compliance while strengthening workforce knowledge and capabilities.

Continued investment in comprehensive training is essential to ensure all department members possess the knowledge, skills, judgment, and decision-making abilities necessary to perform their duties effectively, safely, and in accordance with current legal requirements, established professional standards, and evolving best practices in law enforcement. Additionally, it will prepare the next generation of supervisors and leaders.

Goal Statement #2

Reduce the incidence and impact of domestic violence/intimate partner violence by ten percent in the City of Racine

The initiative will reduce domestic/intimate partner violence through proactive enforcement of domestic violence laws, victim-centered response and support services, offender accountability through thorough investigation and prosecution, collaboration with community-based organizations, the District Attorney's Office, domestic violence advocates, and other criminal justice partners, and community education, prevention, and outreach initiatives designed to increase public awareness and reduce repeat victimization.

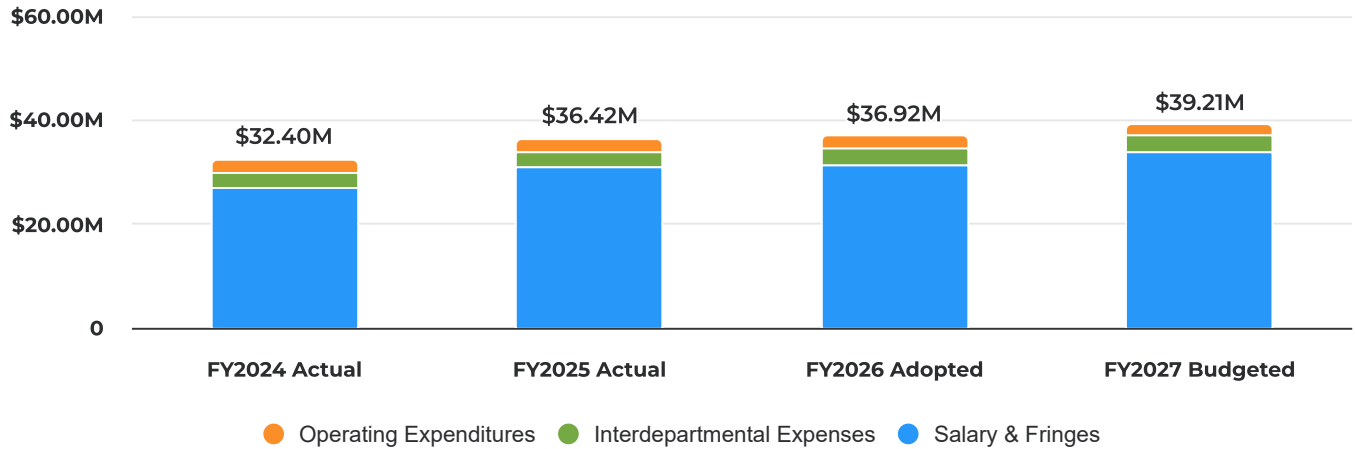
Goal Statement #3

Obtain police accreditation by meeting professional standards and promoting excellence in public safety and service.

During 2025 and 2026, the Racine Police Department pursued professional accreditation by strengthening policy development, enhancing compliance management, investing in staff training, and dedicating resources to the accreditation process. Achieving accreditation will reinforce accountability, improve operational effectiveness and risk management, and strengthen public confidence by ensuring the Department meets nationally recognized standards of excellence in law enforcement.

EXPENDITURE SUMMARY - POLICE DEPARTMENT

Budgeted and Historical Expenditures by Appropriation Unit



Expenditures Summary by Appropriation Unit

	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	FY 2026 Adopted vs. FY 2027 Proposed (% Change)
Salary & Fringes	\$27,053,838	\$30,857,683	\$31,428,825	\$33,793,619	7.5%
Operating Expenditures	\$2,586,901	\$2,718,601	\$2,402,817	\$2,245,490	-6.5%
Interdepartmental Expenses	\$2,760,979	\$2,841,358	\$3,084,652	\$3,175,255	2.9%
Total Expenditures	\$32,401,718	\$36,417,641	\$36,916,294	\$39,214,364	6.2%

DETAIL EXPENDITURES - POLICE DEPARTMENT

Police Department Expenditures

	ERP Code	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	FY 2026 Adopted vs. FY 2027 Proposed (% Change)
Police Department						
Salary & Fringes						
Pd-Salaries	13101-50100	\$15,972,942	\$18,028,506	\$18,005,012	\$19,418,378	7.8%
Pd-Part Time Salaries	13101-50200	\$268,029	\$282,878	\$286,166	\$321,671	12.4%
Pd-Overtime	13101-50300	\$1,244,009	\$1,144,401	\$1,500,000	\$2,500,000	66.7%
Overtime	13101-50300-30015	\$39,312	\$0	\$0	\$0	0.0%
Residency	13101-50400	\$53,607	\$68,401	\$68,822	\$71,190	3.4%
Pd-FICA	13101-51010	\$1,296,629	\$1,443,285	\$1,437,503	\$1,564,568	8.8%
FICA	13101-51010-30015	\$2,723	\$0	\$0	\$0	0.0%
Pd-WRS	13101-51100	\$2,433,817	\$2,878,810	\$2,795,874	\$3,122,676	11.7%
WRS	13101-51100-30015	\$6,110	\$0	\$0	\$0	0.0%
Pd-Health Care	13101-51200	\$5,124,691	\$6,307,427	\$6,578,630	\$5,867,000	-10.8%
Pd-Clothing Allowance	13101-51600	\$152,949	\$162,690	\$180,000	\$230,000	27.8%
Pd-Mileage	13101-51810	\$979	\$1,682	\$900	\$900	0.0%
Mileage	13101-51810-30015	\$84	\$0	\$0	\$0	0.0%
Cso-Salaries	13105-50100	\$278,402	\$318,662	\$339,686	\$407,307	19.9%
Cso-Overtime	13105-50300	\$2,671	\$4,390	\$2,500	\$3,000	20.0%
Residency	13105-50400	\$7,355	\$7,450	\$8,552	\$8,666	1.3%
Cso-FICA	13105-51010	\$21,092	\$24,348	\$26,480	\$30,905	16.7%
Cso-WRS	13105-51100	\$19,678	\$23,161	\$25,073	\$30,158	20.3%
Cso-Health Care	13105-51200	\$128,761	\$161,592	\$173,627	\$217,200	25.1%
Total Salary & Fringes		\$27,053,838	\$30,857,683	\$31,428,825	\$33,793,619	7.5%
Operating Expenditures						
Pd-Professional Services	13101-52100	\$125,949	\$114,991	\$90,000	\$150,000	66.7%
Pd-Contracted Services	13101-52200	\$115,187	\$210,772	\$237,000	\$141,770	-40.2%
Pd-SIU-Contracted Services	13101-52200-31001	\$40,684	\$37,823	\$25,000	\$27,670	10.7%
Pd-Property/Equipment Rental	13101-52210	\$25,408	\$29,748	\$25,000	\$33,800	35.2%
Pd-SIU-Property/Equipmt Rental	13101-52210-31001	\$71,500	\$71,500	\$93,000	\$12,000	-87.1%
Property/Equipment Rental	13101-52210-31084	\$0	\$7,400	\$10,000	\$0	-100.0%
Pd-Banking/Financial Charges	13101-52220	\$51,394	\$31,224	\$25,000	\$30,000	20.0%
Pd-Prisoner Expenses	13101-52240	\$0	\$27,600	\$25,000	\$25,000	0.0%
Pd-Outside Help	13101-52310	\$1,843	\$1,519	\$5,000	\$7,000	40.0%
Pd-Advertising	13101-52315	\$2,136	\$1,595	\$2,500	\$4,500	80.0%
Pd-Special Programs/Events	13101-52350	\$21,506	\$10,188	\$12,000	\$17,000	41.7%
Pd-Towing	13101-52380	\$184,041	\$219,287	\$140,000	\$175,000	25.0%

	ERP Code	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	FY 2026 Adopted vs. FY 2027 Proposed (% Change)
Pd-Office Supplies	13101-53100	\$50,317	\$50,572	\$60,000	\$60,000	0.0%
Pd-Postage & Shipping	13101-53110	\$19,158	\$27,318	\$20,300	\$22,000	8.4%
Pd-Publications & Subscrip	13101-53115	\$14,646	\$5,126	\$10,000	\$50,950	409.5%
Pd-Copying & Printing	13101-53160	\$17,278	\$21,031	\$17,000	\$17,000	0.0%
Pd-SIU-Copying & Printing	13101-53160-31001	\$296	\$615	\$1,000	\$1,000	0.0%
Pd-Work Supplies	13101-53200	\$173,405	\$224,896	\$180,000	\$181,000	0.6%
Pd-SIU-Work Supplies	13101-53200-31001	\$40,000	\$53,012	\$80,000	\$80,000	0.0%
Pd-SWAT-Work Supplies	13101-53200-31011	\$15,486	\$18,054	\$15,000	\$15,000	0.0%
Work Supplies	13101-53200-31084	\$0	\$2,411	\$5,000	\$0	-100.0%
Pd-SIU Offsite Expenses	13101-53225	\$5,463	\$4,074	\$3,000	\$3,000	0.0%
Pd-SIU-Offsite Expenses	13101-53225-31001	\$4,517	\$2,893	\$5,000	\$5,000	0.0%
Pd-Small Equipment	13101-53230	\$167,584	\$149,243	\$139,000	\$140,000	0.7%
PD-Direct clothing expenses	13101-53240	\$4,878	\$3,479	\$2,000	\$2,000	0.0%
Pd-Memberships	13101-53265	\$4,680	\$4,229	\$4,000	\$4,000	0.0%
Pd-Meeting Expenses	13101-53275	\$3,814	\$1,089	\$1,500	\$3,000	100.0%
Pd-Ammunition	13101-53285	\$67,278	\$133,741	\$60,000	\$75,000	25.0%
Pd-SWAT-Ammunition	13101-53285-31011	\$15,390	\$13,871	\$15,000	\$15,000	0.0%
Pd-Utilities	13101-53300	\$52,159	\$68,872	\$48,600	\$45,000	-7.4%
Pd-SIU-Utilities	13101-53300-31001	\$2,820	\$2,761	\$3,000	\$3,000	0.0%
Utilities	13101-53300-31084	\$0	\$965	\$5,000	\$0	-100.0%
Pd-External Comm Services	13101-53360	\$133,099	\$160,438	\$120,000	\$120,000	0.0%
Pd-SIU-External Comunctn Svcs	13101-53360-31001	\$5,904	\$5,224	\$8,000	\$8,000	0.0%
Pd-Educ/Training/Conferences	13101-53800	\$129,898	\$124,848	\$150,000	\$150,000	0.0%
Pd-Travel	13101-53810	\$50	\$2,703	\$0	\$1,300	
Pd-Equip Repairs & Mainten	13101-54200	\$94,259	\$77,535	\$90,000	\$90,000	0.0%
Pd-Transfer to Special Revenue	13101-59200	\$40,478	\$40,478	\$50,000	\$50,000	0.0%
Professional Services	13105-52100	\$1,778	\$0	\$0	\$0	0.0%
Cso-Office Supplies	13105-53100	\$72	\$276	\$1,000	\$1,000	0.0%
Cso-Work Supplies	13105-53200	\$4,838	\$3,208	\$3,000	\$3,000	0.0%
Cso-Direct clothing expenses	13105-53240	\$1,886	\$4,031	\$10,000	\$10,000	0.0%
Cso-Educ/Training/Conferences	13105-53800	\$9,859	\$7,128	\$10,000	\$10,000	0.0%
Building Repairs & Maintenance	13105-54100	\$0	\$8,583	\$3,000	\$3,000	0.0%
Disp-Community Dispatch Serv	13106-52250	\$770,557	\$635,719	\$500,417	\$400,000	-20.1%
Pfcm-Professional Services	13107-52100	\$7,500	\$0	\$0	\$0	0.0%
Pfcm-Fire-Professional Service	13107-52100-30003	\$3,082	\$15,630	\$25,000	\$15,000	-40.0%

	ERP Code	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	FY 2026 Adopted vs. FY 2027 Proposed (% Change)
Professional Services	13107-52100-31012	\$76,782	\$74,344	\$55,000	\$25,000	-54.5%
Advertising	13107-52315-31012	\$7,413	\$6,094	\$13,000	\$13,000	0.0%
Pfcm-Office Supplies	13107-53100	\$0	\$333	\$500	\$500	0.0%
Pfcm-Postage & Shipping	13107-53110	\$464	\$128	\$0	\$0	0.0%
Pfcm-Work Supplies	13107-53200	\$166	\$0	\$0	\$0	0.0%
Total Operating Expenditures		\$2,586,901	\$2,718,601	\$2,402,817	\$2,245,490	-6.5%
Interdepartmental Expenses						
Pd-I/S Building Occupancy	13101-55100	\$811,725	\$860,003	\$942,297	\$984,476	4.5%
Pd-I/S City Telephone System	13101-55200	\$55,070	\$0	\$0	\$0	0.0%
Pd-I/S Garage Fuel	13101-55300	\$371,980	\$244,069	\$315,000	\$326,438	3.6%
I/S Garage Fuel	13101-55300-30015	\$1,156	\$0	\$0	\$0	0.0%
Pd-I/S Garage Labor	13101-55310	\$385,309	\$403,712	\$450,500	\$466,858	3.6%
Pd-I/S Garage Materials	13101-55320	\$168,362	\$172,326	\$201,400	\$208,713	3.6%
Pd-I/S Information Systems	13101-55400	\$911,477	\$1,114,369	\$1,139,255	\$1,151,255	1.1%
Cso-I/S Garage Fuel	13105-55300	\$24,024	\$16,495	\$15,000	\$15,545	3.6%
Cso-I/S Garage Labor	13105-55310	\$21,863	\$22,189	\$14,840	\$15,379	3.6%
Cso-I/S Garage Materials	13105-55320	\$9,411	\$8,195	\$6,360	\$6,591	3.6%
Disp-I/S City Telephone System	13106-55200	\$602	\$0	\$0	\$0	0.0%
Total Interdepartmental Expenses		\$2,760,979	\$2,841,358	\$3,084,652	\$3,175,255	2.9%
Total Expenditures		\$32,401,718	\$36,417,641	\$36,916,294	\$39,214,364	6.2%

DEPARTMENT OF COMMUNITY SAFETY

John Tate II

Director of Community Safety

MISSION STATEMENT

To improve the safety and quality of life of City of Racine residents by using evidence-informed, community-driven interventions to reduce instances of community violence. To develop a shared understanding of Community Safety through the lens of public health and social benefit. To orient City resources and relationships for the purpose of creating a safe environment to live and learn, work and play, and build a strong, successful community.

FUNCTION

The Department ensures the fulfillment of departmental goals and objectives utilizing effective public health-oriented policy and programming for the reduction of community-based violence and enhancement of community health and safety for the betterment of all Racine residents. The Administrative Division provides administrative oversight, regulatory management, strategic planning, budgeting, personnel relations, direct / programmatic community interactions, grant / technical writing services, internal / external agency collaboration, and direct client (participant) services.

Financial support is comprised of tax levy and when possible, supplanted to the maximum degree available by grants. Grant applications are written / co-written / reviewed by the Director of Community Safety with support from the Finance Department and awards directly or indirectly benefit the City of Racine.

SIGNIFICANT INITIATIVES RECENTLY ACCOMPLISHED

2026 saw sustained and consistent application of GVI strategies, primarily in the form of the bi-weekly shooting reviews. Even during cycles where there were no incidents to review, the meetings occurred and was used to strategize probable future challenges around retaliatory violence and precursor events. As of August 2026, shots fired statistics are slightly outpacing 2025's number with 112 versus 87. However, homicides and non-fatal shootings have decreased, suggesting that a portion of the shots that have occurred are without human targets. Additionally, the Dept. of Community Safety has also maintained monthly collaborative convenings surrounding domestic and intimate partner violence with key stakeholders. Establishment of a specific intervention strategy was partially contingent upon secured received through grant applications, which has not occurred to date. However, a major application is still pending a final disposition.

2027 STRATEGIC INITIATIVES

1. To establish formal committee/commission for the development of targeted prevention and intervention strategies of domestic and intimate-partner violence and sexual.
2. To continue refining community violence intervention strategies for consistent application beyond retaliatory gun violence conflict, with a n expanded focus on restorative justice practices.
3. To further formalize and refine overall departmental operating procedures and intensive case management practices and expectations.
4. To improve sub-granting processes to ensure balanced opportunities for both emerging and legacy community-based organizations – contingent upon granting opportunities being available.

SIGNIFICANT FUNDING OR PROGRAM CHANGES IN 2027

Building upon the sustained communication and organization of stakeholders regarding domestic and intimate partner violence, the Department aims to establish a formal convening structure in the form of a DV/IPV

commission, which would be comprised of appointed members from various governing agencies and community partners.

Pending Council action, the Department may provide oversight for funds for programming that organizes neighbors and neighborhoods to develop and support local groups focused on neighborhood safety and improved relationships with local law enforcement; or the Council may direct the department to directly facilitate programming that organizes neighbors and neighborhoods groups focused on neighborhood safety and improved relationships with law enforcement.

Develop a restorative justice/reconciliation intervention strategy by working with local spiritual and religious leaders to engage with local families and social groups experiencing multi-generational conflicts and violence.

2027 DEPARTMENT OF COMMUNITY SAFETY GOALS

Goal Statement #1

Expand Violence Intervention Strategy

Expand and refine Group Violence Intervention strategy. Improve consistency with integrating the review of non-firearm violence incidents (fights, assaults, social media threats) in the community, specifically social drinking establishments, into strategy. Continue refining and institutionalizing base GVI strategy. Reduce shots-fired statistics by 10%.

Goal Statement #2

Establish a formal committee/ commission focus on addressing Domestic and Intimate Partner Violence and Sexual Assault

The purpose of this committee/commission will be to coordinate the community's response to domestic and intimate partner violence and sexual assault by promoting communication and collaboration among stakeholder, including law enforcement, victim advocates, criminal legal system staff, school personnel, health care providers, program provider for survivors and harm-doers, corrections officials, policy-makers, children's service providers, prosecutors, and the community at large.

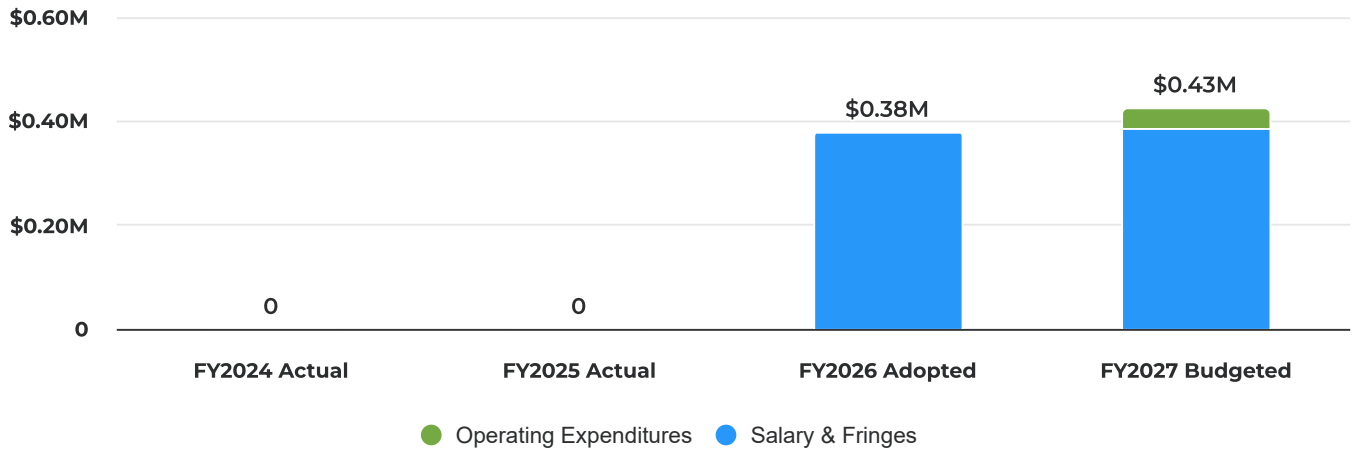
Goal Statement #3

Improve and quantify progress of Intensive Case Management program participants

Achieve rate of less than 50% recidivism or new arrest of program participants after three months enrolled in a Case Management Support.

EXPENDITURE SUMMARY - DEPARTMENT OF COMMUNITY SAFETY

Budgeted and Historical Expenditures by Appropriation Unit



Expenditures Summary by Appropriation Unit

	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	FY 2026 Adopted vs. FY 2027 Proposed (% Change)
Salary & Fringes	\$0	\$0	\$378,400	\$383,352	1.3%
Operating Expenditures	\$0	\$0	\$2,000	\$42,000	2,000.0%
Total Expenditures	\$0	\$0	\$380,400	\$425,352	11.8%

DETAIL EXPENDITURES - DEPARTMENT OF COMMUNITY SAFETY

Department of Community Safety Expenditures

	ERP Code	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	FY 2026 Adopted vs. FY 2027 Proposed (% Change)
Community Safety						
Salary & Fringes						
Full Time Salaries	13301-50100	\$0	\$0	\$232,000	\$238,908	3.0%
Overtime	13301-50300	\$0	\$0	\$0	\$10,000	
Residency	13301-50400	\$0	\$0	\$9,500	\$4,676	-50.8%
FICA	13301-51010	\$0	\$0	\$17,800	\$18,508	4.0%
WRS	13301-51100	\$0	\$0	\$16,500	\$17,660	7.0%
Health Care	13301-51200	\$0	\$0	\$102,600	\$93,600	-8.8%
Total Salary & Fringes		\$0	\$0	\$378,400	\$383,352	1.3%
Operating Expenditures						
Contracted Services	13301-52200	\$0	\$0	\$0	\$25,000	
Office Supplies	13301-53100	\$0	\$0	\$1,000	\$6,000	500.0%
Work Supplies	13301-53200	\$0	\$0	\$1,000	\$11,000	1,000.0%
Total Operating Expenditures		\$0	\$0	\$2,000	\$42,000	2,000.0%
Total Expenditures		\$0	\$0	\$380,400	\$425,352	11.8%

DEPARTMENT OF PUBLIC WORKS

John Rooney
Commissioner of Public Works

MISSION STATEMENT

The Public Works Department is responsible for managing all functions including Administration, Engineering, Solid Waste, Lift Bridges, Street Maintenance, Street Lighting, Traffic Signals and Emergency Sirens. Public Works also manages the Building Complex, Equipment Garage, Sanitary Sewer, and Waste Disposal (Recycling), which are covered under different Mission Statements.

FUNCTION

The Public Works Department performs all the Mission Statement duties and needs to ensure all contracts are monitored and performed as required by State and Federal requirements. Public Works bids out all City funded projects in a proper manner and ensures that the annual budget is set up to cover all projects necessary to maintain roadways and facilities properly.

Solid Waste Division is responsible for the collection of all residential solid waste via the cart system implemented in 2017.

The Engineering Division is responsible for streets, lighting, and signal design, construction contract management, and storm water and sanitary sewer maintenance projects.

The Street Maintenance Division is responsible for maintaining streets and connecting highways in the City of Racine including pothole filling, asphalt patching, crack filling, mastic installation, and concrete slab, curb & gutter, and joint seam replacement.

SIGNIFICANT INITIATIVES RECENTLY ACCOMPLISHED

1. Enhanced DPW service delivery through the implementation of Cityworks service request data and refuse truck camera technology, improving accountability, service tracking, and outcomes for residents.
2. Constructed six city-owned electric vehicle charging stations in the City Hall pit parking lot.
3. Continuing municipal solid waste and recycling cart replacement city-wide.
4. Installed audio pedestrian crossing beacons and implemented new signal timing plan to provide traffic calming on Main Street from State to Seventh Streets.
5. Installed flashing pedestrian beacons on Main Street at Augusta Street and Walton Avenue to facilitate pedestrian safety and provide traffic calming.
6. Razed McMynn Parking Ramp and replace with new surface parking lot.
7. Saturday ONLY operating hours at Pearl Street drop-off center for brush and yard waste (**Off-Season** hours November through February 7:45AM – 3:45PM AND **On-Season** hours March through October 7:45AM – 5:45PM)
8. Applied for WisDOT HSIP funds to address traffic calming on Washington Avenue (STH 20) in Uptown area.
9. Applied for WisDOT STP funds for 16th Street Reconstruction from Ohio Street to Monroe Avenue.
10. Applied for WisDOT Local Bridge Funding for rehabilitation for Spring Street Bridge and deck coating of West Sixth Street Bridge.
11. Completed construction of Ohio Street and South Memorial Drive BIL funded STP-U road reconstruction and resurfacing projects.

12. Completed third year of four on tuckpointing city-owned building envelopes.
13. Solicited options and estimates for the Fourth Street Retaining Wall and Root River Access project.

2027 STRATEGIC INITIATIVES

1. Leading the engineering, survey and development initiatives to plat, design and construct a 34-lot residential subdivision at the former Giese School site located at 512 Byrd Avenue.
2. Solicited options and estimates for the Fourth Street Retaining Wall and Root River Access project.
3. Upgrade the nearly 20-year-old brine making equipment for snow & ice operations
4. Construct structural repairs to both the Main Street and State Street lift bridges.
5. The City Engineer's Office will design a pilot project and prepare plans, specifications and estimates and advertising bids for the College Avenue Brick Exposure Pilot Project between 9th and 10th Streets.

SIGNIFICANT FUNDING OR PROGRAM CHANGES IN 2027

1. Begin construction of Lathrop Avenue BIL funded STP-U road reconstruction projects.
2. Continue credit only payment method for new transfer station operations.
3. Lift bridge reimbursement from WisDOT will be limited to basic labor operations, utility costs and minor maintenance.

2027 DEPARTMENT OF PUBLIC WORKS GOALS

Goal Statement #1

Move the yard waste drop off location from Pearl Street to the transfer station site at 6300 21st Street

In order to move the Pearl Street yard waste dropoff location, DPW will bid out work to provide a yard waste drop off at the west side of the Transfer Station Site. This will require professional services in producing plans, specifications and estimates, bidding procedures, and the construction work itself. Yard waste drop off will remain at Pearl Street until the new site is ready in 2027. Additionally, once the yard waste drop-off is operational at the transfer station site, the expanded hours of service will be as follows:

April 1 – September 30 = Tuesday through Saturday from 10:00am to 5:45pm

October 1 – March 31 = Wednesday and Saturday only from 10:00am to 5:45pm

Goal Statement #2

Install cameras telematics/ GPS equipment on all DPW snow and ice equipment

DPW proposes installing cameras/telematics, and GPS software on all snow and ice equipment in order to better track the services provided during snow and ice events. This new technology will be integrated with all the plow and salting systems and will track blade position, salt rates, and routing in order to improve situational awareness and the efficient routing of assets. This technology can provide real time data and imagery to answer and/or mitigate queries regarding operations.

Goal Statement #3

Institute a new re-education policy for residents who do not comply with the rules/ordinance for timely solid waste and recycling cart placement for pick up.

Cameras installed on refuse trucks will be utilized to verify whether residents have placed solid waste and recycling carts at the curb in accordance with established collection requirements. This technology will provide DPW with data to help educate residents on proper cart placement and collection times. Based on the information collected, DPW may not return to collect solid waste or recycling for service requests identified by the Department of Customer Service as missed or late pickups when the carts were not placed in accordance with City ordinance.

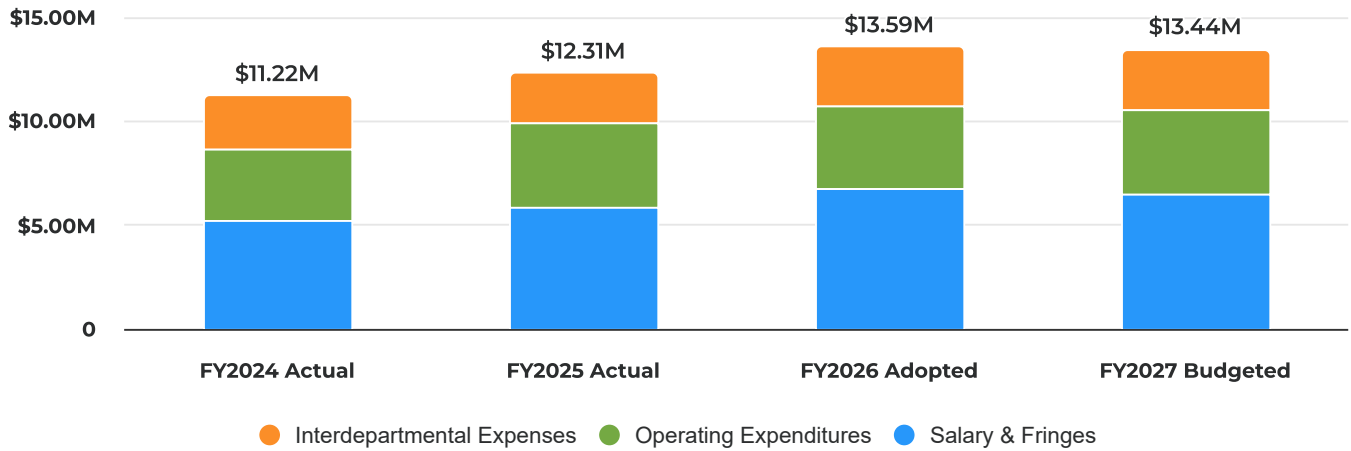
Goal Statement #4

Establish an auxiliary snowplow driver program that allows the City to recruit and utilize qualified retired City employees who maintain current Commercial Driver's Licenses (CDLs) to provide supplemental snow and ice removal staffing during winter weather events.

Develop an auxiliary snowplow driver program utilizing qualified retired City employees with current CDL licenses to supplement DPW snow and ice removal operations. DPW will work with Human Resources to determine seasonal staffing needs and establish a process for hiring qualified retired employees on an as-needed basis. This program will provide additional experienced drivers during significant or prolonged winter weather events, helping address staffing shortages, employee absences, and the need for extended snow removal operations.

EXPENDITURE SUMMARY - DEPARTMENT OF PUBLIC WORKS

Budgeted and Historical Expenditures by Appropriation Unit



Expenditure Summary by Appropriation Unit

	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	FY 2026 Adopted vs. FY 2027 Proposed (% Change)
Salary & Fringes	\$5,208,094	\$5,811,715	\$6,706,235	\$6,467,633	-3.6%
Operating Expenditures	\$3,396,187	\$4,077,360	\$4,009,900	\$4,038,304	0.7%
Interdepartmental Expenses	\$2,615,614	\$2,425,434	\$2,875,040	\$2,932,805	2.0%
Total Expenditures	\$11,219,895	\$12,314,509	\$13,591,175	\$13,438,742	-1.1%

DETAIL EXPENDITURES - DEPARTMENT OF PUBLIC WORKS

Department of Public Works Expenditures

	ERP Code	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	FY 2026 Adopted vs. FY 2027 Proposed (%) Change
Public Works						
Salary & Fringes						
Dpwa-Salaries	14001-50100	\$189,919	\$205,074	\$182,698	\$134,675	-26.3%
Dpwa-Overtime	14001-50300	\$23	\$0	\$0	\$0	0.0%
Residency	14001-50400	\$5,685	\$5,251	\$5,800	\$5,891	1.6%
Dpwa-FICA	14001-51010	\$14,344	\$15,030	\$14,402	\$10,741	-25.4%
Dpwa-WRS	14001-51100	\$13,503	\$14,622	\$13,571	\$10,191	-24.9%
Dpwa-Health Care	14001-51200	\$40,914	\$60,759	\$55,386	\$40,236	-27.4%
Dpwa-Mileage	14001-51810	\$271	\$564	\$400	\$1,500	275.0%
Eng-FICA	14002-51010	\$177	\$0	\$0	\$0	0.0%
Swst-Salaries	14006-50100	\$1,303,099	\$1,237,339	\$1,889,367	\$1,891,393	0.1%
Swst-Overtime	14006-50300	\$9,929	\$20,068	\$11,420	\$22,980	101.2%
Residency	14006-50400	\$57,805	\$43,015	\$57,476	\$47,477	-17.4%
Swst-FICA	14006-51010	\$95,938	\$90,595	\$152,217	\$158,311	4.0%
Swst-WRS	14006-51100	\$97,353	\$97,297	\$144,275	\$155,074	7.5%
Swst-Health Care	14006-51200	\$754,803	\$1,024,656	\$1,015,342	\$887,244	-12.6%
Stmt-Salaries	14010-50100	\$1,125,437	\$1,238,893	\$1,245,907	\$1,254,652	0.7%
Stmt-Part Time Salaries	14010-50200	\$5,532	\$5,554	\$120,680	\$127,188	5.4%
Stmt-Overtime	14010-50300	\$43,264	\$165,129	\$121,300	\$114,900	-5.3%
Residency	14010-50400	\$52,083	\$38,280	\$56,269	\$65,651	16.7%
Stmt-FICA	14010-51010	\$88,263	\$103,836	\$123,696	\$125,485	1.4%
Stmt-WRS	14010-51100	\$83,489	\$99,992	\$108,155	\$113,741	5.2%
Stmt-Health Care	14010-51200	\$462,533	\$477,021	\$709,199	\$553,086	-22.0%
Stmt-Clothing Allowance	14010-51600	\$1,706	\$1,431	\$0	\$1,000	
Lght-Salaries	14012-50100	\$104,102	\$179,776	\$136,107	\$144,873	6.4%
Lght-Overtime	14012-50300	\$8,384	\$23,342	\$22,530	\$40,215	78.5%
Residency	14012-50400	\$208	\$0	\$0	\$0	0.0%
Lght-FICA	14012-51010	\$8,414	\$15,216	\$10,370	\$10,708	3.3%
Lght-WRS	14012-51100	\$7,774	\$14,119	\$9,803	\$10,501	7.1%
Lght-Health Care	14012-51200	\$38,415	\$67,827	\$41,358	\$37,110	-10.3%
Trfc-Salaries	14013-50100	\$309,039	\$184,605	\$279,232	\$290,713	4.1%
Trfc-Part Time Salaries	14013-50200	\$49,152	\$46,090	\$0	\$25,000	
Trfc-Overtime	14013-50300	\$45,615	\$19,666	\$22,530	\$40,215	78.5%
Residency	14013-50400	\$3,693	\$2,530	\$2,691	\$2,781	3.3%
Trfc-FICA	14013-51010	\$29,149	\$18,150	\$21,503	\$22,165	3.1%
Trfc-WRS	14013-51100	\$24,613	\$13,881	\$20,298	\$21,279	4.8%
Trfc-Health Care	14013-51200	\$133,465	\$282,106	\$112,253	\$100,657	-10.3%
Total Salary & Fringes		\$5,208,094	\$5,811,715	\$6,706,235	\$6,467,633	-3.6%
Operating Expenditures						
Dpwa-Professional Services	14001-52100	\$3,231	\$1,060	\$14,500	\$500	-96.6%

	ERP Code	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	FY 2026 Adopted vs. FY 2027 Proposed (% Change)
Dpwa-Contracted Services	14001-52200	\$4,970	\$3,108	\$3,600	\$0	-100.0%
Dpwa-Property/Equipment Rental	14001-52210	\$5,160	\$8,092	\$0	\$10,500	
Dpwa-Outside Help	14001-52310	\$0	\$0	\$500	\$0	-100.0%
Dpwa-Advertising	14001-52315	\$6,636	\$3,992	\$1,500	\$8,000	433.3%
Dpwa-Office Supplies	14001-53100	\$2,700	\$3,416	\$3,500	\$3,500	0.0%
Dpwa-Postage & Shipping	14001-53110	\$1,632	\$1,985	\$1,500	\$3,000	100.0%
Dpwa-Publications & Subscrip	14001-53115	\$0	\$10	\$0	\$0	0.0%
Dpwa-Copying & Printing	14001-53160	\$999	\$2,088	\$2,300	\$2,500	8.7%
Dpwa-Work Supplies	14001-53200	\$8,677	\$8,479	\$6,000	\$3,500	-41.7%
Dpwa-Memberships	14001-53265	\$3,339	\$3,043	\$4,000	\$4,500	12.5%
Dpwa-External Comm Services	14001-53360	\$18,339	\$20,108	\$18,000	\$21,000	16.7%
Dpwa-Educ/Training/Conferences	14001-53800	\$1,095	\$1,739	\$1,500	\$2,000	33.3%
Dpwa-Travel	14001-53810	\$620	\$210	\$1,200	\$1,500	25.0%
Sim-Utilities	14004-53300	\$0	\$0	\$300	\$0	-100.0%
Sim-Equip Repairs & Mainten	14004-54200	\$7,675	\$0	\$12,500	\$12,500	0.0%
Swst-Professional Services	14006-52100	\$858	\$856	\$0	\$0	0.0%
Swst-Contracted Services	14006-52200	\$0	\$0	\$25,000	\$25,000	0.0%
Swst-Waste Disposal	14006-52215	\$1,215,096	\$1,322,893	\$1,487,500	\$1,506,000	1.2%
Swst-Advertising	14006-52315	\$82,146	\$81,588	\$87,000	\$7,000	-92.0%
Swst-Office Supplies	14006-53100	\$2,545	\$2,248	\$2,500	\$2,500	0.0%
Swst-Work Supplies	14006-53200	\$93	\$0	\$1,000	\$14,200	1,320.0%
Swst-Janitorial Supplies	14006-53210	\$0	\$0	\$500	\$500	0.0%
Swst-Direct clothing expenses	14006-53240	\$1,263	\$0	\$1,000	\$1,000	0.0%
Swst-Utilities	14006-53300	\$0	\$14,025	\$36,000	\$30,000	-16.7%
Swst-Educ/Training/Conferences	14006-53800	\$0	\$68	\$1,000	\$2,000	100.0%
Swst-Travel	14006-53810	\$338	\$196	\$1,000	\$2,000	100.0%
Stmt-Professional Services	14010-52100	\$1,174	\$754	\$0	\$0	0.0%
Stmt-Contracted Services	14010-52200	\$27,229	\$11,020	\$8,000	\$10,100	26.2%
Stmt-Property/Equipment Rental	14010-52210	\$0	\$187	\$1,000	\$1,000	0.0%
Stmt-Office Supplies	14010-53100	\$1,981	\$1,999	\$2,000	\$2,000	0.0%
Stmt-Copying & Printing	14010-53160	\$214	\$553	\$0	\$0	0.0%
Stmt-Work Supplies	14010-53200	\$693,877	\$950,353	\$760,000	\$773,904	1.8%
Stmt-Janitorial Supplies	14010-53210	\$0	\$0	\$1,000	\$1,000	0.0%
Stmt-Utilities	14010-53300	\$0	\$0	\$32,500	\$33,000	1.5%
Stmt-Educ/Training/Conferences	14010-53800	\$1,742	\$1,552	\$1,000	\$2,000	100.0%
Stmt-Travel	14010-53810	\$296	\$77	\$1,000	\$2,000	100.0%
Lght-Professional Services	14012-52100	\$83,301	\$110,410	\$100,000	\$50,000	-50.0%
Lght-Contracted Services	14012-52200	\$0	\$0	\$30,000	\$30,000	0.0%
Lght-Work Supplies	14012-53200	\$106,861	\$231,720	\$165,000	\$165,000	0.0%
Lght-Utilities	14012-53300	\$953,332	\$1,045,857	\$915,000	\$915,000	0.0%

	ERP Code	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	FY 2026 Adopted vs. FY 2027 Proposed (% Change)
Lght-Equip Repairs & Mainten	14012-54200	\$2,344	\$736	\$5,000	\$2,000	-60.0%
Trfc-Contracted Services	14013-52200	\$0	\$2,800	\$25,000	\$90,000	260.0%
Trfc-Work Supplies	14013-53200	\$7,936	\$7,381	\$60,000	\$145,000	141.7%
Trfc-Utilities	14013-53300	\$53,133	\$55,315	\$50,000	\$50,000	0.0%
Trfc-External Comm Services	14013-53360	\$1,091	\$2,948	\$0	\$3,100	
Trfc-Equip Repairs & Mainten	14013-54200	\$94,265	\$174,493	\$140,000	\$100,000	-28.6%
Total Operating Expenditures		\$3,396,187	\$4,077,360	\$4,009,900	\$4,038,304	0.7%
Interdepartmental Expenses						
Dpwa-I/S Building Occupancy	14001-55100	\$9,301	\$36,482	\$40,881	\$17,000	-58.4%
Dpwa-I/S City Telephone System	14001-55200	\$1,807	\$0	\$0	\$0	0.0%
Dpwa-I/S Information Systems	14001-55400	\$260,292	\$288,171	\$304,917	\$305,759	0.3%
Eng-I/S Building Occupancy	14002-55100	\$36,052	\$0	\$0	\$0	0.0%
Eng-I/S City Telephone System	14002-55200	\$4,216	\$0	\$0	\$0	0.0%
Eng-I/S Garage Fuel	14002-55300	\$4,033	\$2,298	\$0	\$0	0.0%
Eng-I/S Garage Labor	14002-55310	\$4,440	\$5,544	\$0	\$0	0.0%
Eng-I/S Garage Materials	14002-55320	\$1,520	\$1,947	\$0	\$0	0.0%
Swst-I/S Building Occupancy	14006-55100	\$86,569	\$59,596	\$66,822	\$67,000	0.3%
Swst-I/S City Telephone System	14006-55200	\$602	\$0	\$0	\$0	0.0%
Swst-I/S Garage Fuel	14006-55300	\$305,024	\$123,350	\$175,000	\$183,463	4.8%
Swst-I/S Garage Labor	14006-55310	\$449,989	\$375,007	\$504,560	\$522,881	3.6%
Swst-I/S Garage Materials	14006-55320	\$373,344	\$284,410	\$320,332	\$331,964	3.6%
Swst-I/S Information Systems	14006-55400	\$9,667	\$11,040	\$11,554	\$11,614	0.5%
Stmt-I/S Building Occupancy	14010-55100	\$97,624	\$101,405	\$113,700	\$118,790	4.5%
Stmt-I/S City Telephone System	14010-55200	\$2,108	\$0	\$0	\$0	0.0%
Stmt-I/S Garage Fuel	14010-55300	\$148,377	\$129,988	\$200,000	\$207,262	3.6%
Stmt-I/S Garage Labor	14010-55310	\$423,078	\$501,453	\$580,700	\$598,622	3.1%
Stmt-I/S Garage Materials	14010-55320	\$264,212	\$282,329	\$311,640	\$322,862	3.6%
Stmt-I/S Information Systems	14010-55400	\$85,674	\$94,403	\$100,058	\$100,297	0.2%
Lght-I/S Garage Fuel	14012-55300	\$1,197	\$2,279	\$1,800	\$1,865	3.6%
Lght-I/S Garage Labor	14012-55310	\$2,672	\$4,190	\$18,550	\$19,224	3.6%
Lght-I/S Garage Materials	14012-55320	\$1,970	\$6,084	\$13,780	\$8,788	-36.2%
Trfc-I/S Building Occupancy	14013-55100	\$15,745	\$68,393	\$76,686	\$80,118	4.5%
Trfc-I/S Garage Fuel	14013-55300	\$9,517	\$5,395	\$6,500	\$6,736	3.6%
Trfc-I/S Garage Labor	14013-55310	\$9,640	\$21,569	\$18,020	\$18,674	3.6%
Trfc-I/S Garage Materials	14013-55320	\$6,944	\$20,102	\$9,540	\$9,886	3.6%

	ERP Code	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	FY 2026 Adopted vs. FY 2027 Proposed (% Change)
Total Interdepartmental Expenses		\$2,615,614	\$2,425,434	\$2,875,040	\$2,932,805	2.0%
Total Expenditures		\$11,219,895	\$12,314,509	\$13,591,175	\$13,438,742	-1.1%

PARKS, RECREATION, & CULTURAL SERVICES

Matthew Koepnick

Director of Parks, Recreation, & Cultural Services

MISSION STATEMENT

The mission of the Parks, Recreation and Cultural Services Department is to provide safe, accessible, and well-maintained parks, facilities, programs, natural resources, and cultural services that enhance quality of life, support healthy neighborhoods, promote environmental stewardship, and connect residents to meaningful recreational and community experiences.

FUNCTION

The Parks, Recreation and Cultural Services Department is responsible for the stewardship, operation, programming, and maintenance of a broad system of public parks, recreation facilities, community centers, cemeteries, urban forestry assets, and cultural and community-serving facilities.

The PRCS Office, located in the City Hall Annex, serves as the department's primary customer service and administrative hub. Staff assist residents and visitors with program registrations, sports facility use, public event applications, community center rentals, park pavilion reservations, boat launch passes, attraction tickets, and general information about PRCS facilities, programs, and services.

The Recreation Division provides youth and adult recreation programs, athletics, special events, community center programming, senior activities, facility rentals, and neighborhood-based services. The division operates five community centers located throughout the city and supports seasonal staff, part-time employees, volunteers, and community partners to deliver programs and services for residents of all ages.

The Parks Division maintains approximately 1,200 acres of public open space, including over 85 parks, playgrounds, athletic fields, medians, beaches, public spaces, natural areas, and special-use facilities.

Responsibilities include park maintenance, custodial services, mowing, athletic field preparation, playground maintenance, natural resource stewardship, beach and lakefront support, snow removal, and assistance with public events and permitted activities.

The Forestry Division manages Racine's urban forest, including approximately 28,000 existing public trees and thousands of additional planting sites along streets, in parks, and on public grounds. Responsibilities include tree planting, pruning, removals, emergency response, pest and disease management, and tree inventory.

The department maintains Mound and Graceland Cemeteries, including grounds maintenance, burial services, lot sales, records assistance, and care of these public spaces as places of remembrance.

PRCS also oversees several City-owned public facilities and amenities operated through contracts or agreements with outside organizations, including the Racine Zoo, Wustum Museum, Civic Center, and three public golf courses. These responsibilities require ongoing coordination, contract oversight, capital planning, and facility stewardship.

2026 SIGNIFICANT INITIATIVES RECENTLY ACCOMPLISHED

Capital Improvements

- Completed new playground improvements at Greencrest Park and Lakeview Park, with Lakeview Park serving as a highly visible inclusive playground investment.
- Installed two new six-post shelters at Island Park Dog Park, improving comfort and usability for park users.

- Expanded parking capacity at Clayton Park and Roosevelt Park/Bryant Center, with the Roosevelt/Bryant project significantly improving access to the community center and park.
- Upgraded athletic field lighting at Humble Park ball diamonds through conversion to energy-efficient LED lighting.
- Continued investment in operations equipment and facility improvements to support park maintenance and service delivery.

Recreation, Community Centers, and Public Access

- Expanded instructional sports programming for early elementary-age participants.
- Hired a record number of lifeguards and improved beach safety signage to support summer operations and enhance public safety.
- Advanced preparations for the new Dr. Martin Luther King Jr. Community Center, including program planning, staffing needs, community outreach, partnerships, and operational readiness for the facility's 2027 opening.
- Launched the Hispanic Resource Center pilot program at Douglas Park Community Center in partnership with the City Clerk/Customer Service Department to improve access to City information and services for Spanish-speaking residents.

2027 STRATEGIC INITIATIVES

Department Leadership and Service Delivery

- Successfully open, activate, and evaluate the new Dr. Martin Luther King Jr. Community Center during its first year of operation.
- Continue evaluating departmental programs, facilities, staffing, and service-delivery practices to identify opportunities to improve efficiency, strengthen operations, and better align resources with community needs.
- Evaluate the park system to identify opportunities to improve park conditions, reduce maintenance demands, convert appropriate turf areas to native plantings, and strengthen the ecological and recreational value of public spaces.
- Expand regular snow-removal routes to include designated bicycle paths and priority park and facility parking lots, improving year-round access to selected public amenities.

Capital Improvements and Park System Investment

- Advance Lakeview Park Phase 2 improvements, including replacement or renovation of the basketball and tennis courts and addition of pickleball courts.
- Complete community engagement, site evaluation, and concept planning for a future all-wheel park, including potential skatepark and pump track amenities, and develop an implementation strategy to guide future funding and construction.
- Implement boat launch improvements, including replacement of at least three and potentially all six launch piers. The final number replaced will be based on pending project quotes and the availability of requested grant funding.
- Convert selected turf areas to native plantings where appropriate, beginning with improvements at the boat launch intended to discourage geese, improve site conditions, support environmental stewardship, and reduce long-term maintenance needs.
- Continue prioritizing park, playground, athletic facility, community center, cemetery, and operations equipment improvements based on safety, condition, use, and available funding.

2027 SIGNIFICANT OPERATING FUNDING

- Salaries and Benefits: Increases are primarily related to additional positions needed to operate the new Dr. Martin Luther King Jr. Community Center, the transfer of a Public Health Department position to PRCS, and approved wage and benefit adjustments.

- Operations: Outside of inflationary adjustments and costs associated with opening and operating the new Dr. Martin Luther King Jr. Community Center, no significant operational increases are anticipated. Funding will continue to support departmental programs, parks, facilities, cemeteries, forestry operations, and community center services.
- Interdepartmental Charges: Increases are anticipated for interdepartmental services, including MIS, Department of Public Works support, and other City-provided services.

2027 PARKS, RECREATION, & CULTURAL SERVICES GOALS

Goal Statement #1

MLK Community Center Opening, Programming, and Performance Tracking

Successfully open, activate, and evaluate the new Dr. Martin Luther King Jr. Community Center as a major neighborhood and citywide recreation asset. This goal includes expanded staffing and programming, consistent operating procedures, partnerships with community organizations, and tracking of facility use, program participation, resident engagement, and service needs throughout the first year of operation. The purpose is to ensure a smooth transition into the new facility while building a strong foundation for long-term community center operations. This goal will be implemented throughout 2027, with initial operating procedures and tracking measures in place by the first quarter and a first-year evaluation completed by December 2027.

Goal Statement #2

Skatepark and Pump Track Community Engagement and Concept Planning

Engage professional planning and design services to evaluate community needs and develop a concept plan for a future all-wheel park, including a potential skatepark and pump track. Funding for this initiative has already been secured and a project proposal is in hand; community engagement and design work will begin by January 2027. The project will include an assessment of potential sites to determine the ideal location for the facility, along with outreach to local skateboard, bicycle, scooter, and other wheeled-sport participants to better understand current use patterns, preferred amenities, skill levels, accessibility needs, and desired facility features. The goal is to use community input, site assessment, and professional design guidance to develop a concept plan, cost estimate, and implementation strategy that can guide future capital planning, grant opportunities, fundraising, and partnership efforts. This goal will be completed by June 2027.

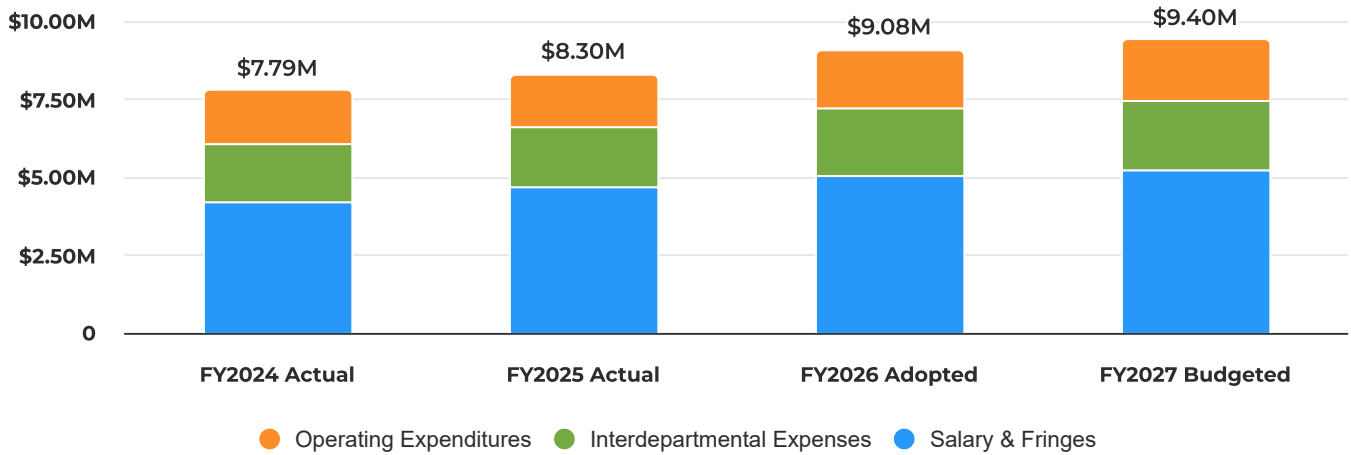
Goal Statement #3

Lakeview Park Basketball, Tennis, and Pickleball Court Improvements

Advance the next phase of capital improvements at Lakeview Park through resident input, project planning, and implementation of court and active recreation improvements. This goal will focus on additional active recreation amenities, including replacement or renovation of the basketball court and tennis court, and the addition of pickleball courts. A funding request to support construction has been included in the 2027 budget. PRCS will gather resident input prior to finalizing project details and coordinate design, procurement, and implementation steps. The goal is to advance or complete improvements by October 2027, subject to funding approval and project scheduling.

EXPENDITURES SUMMARY - PARKS, RECREATION, & CULTURAL SERVICES

Budgeted and Historical Expenditures by Appropriation Unit



Expenditure Summary by Appropriation Unit

	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	FY 2026 Adopted vs. FY 2027 Proposed (% Change)
Salary & Fringes	\$4,200,155	\$4,640,299	\$5,055,321	\$5,200,841	2.9%
Operating Expenditures	\$1,729,826	\$1,732,768	\$1,864,493	\$1,973,484	5.8%
Interdepartmental Expenses	\$1,860,615	\$1,931,727	\$2,159,475	\$2,227,356	3.1%
Total Expenditures	\$7,790,596	\$8,304,795	\$9,079,289	\$9,401,681	3.6%

DETAIL EXPENDITURES - PARKS, RECREATION, & CULTURAL SERVICES

Parks, Recreation, & Cultural Services Expenditures

	ERP Code	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	FY 2026 Adopted vs. FY 2027 Proposed (% Change)
Parks, Recreation, Cultural Services						
Salary & Fringes						
Prdr-Salaries	15001-50100	\$426,219	\$449,238	\$455,435	\$452,976	-0.5%
Prdr-Part Time Salaries	15001-50200	\$0	\$158	\$0	\$0	0.0%
Prdr-Overtime	15001-50300	\$101	\$593	\$0	\$0	0.0%
Residency	15001-50400	\$2,247	\$2,408	\$2,419	\$11,306	367.4%
Prdr-FICA	15001-51010	\$31,313	\$32,301	\$34,397	\$35,516	3.3%
Prdr-WRS	15001-51100	\$29,579	\$31,436	\$32,966	\$33,660	2.1%
Prdr-Health Care	15001-51200	\$77,257	\$129,274	\$139,200	\$93,600	-32.8%
Prdr-Mileage	15001-51810	\$181	\$257	\$1,000	\$1,000	0.0%
Chvz-Salaries	1500214-50100	\$25,363	\$36,349	\$77,210	\$80,080	3.7%
Chvz-Part Time Salaries	1500214-50200	\$89,841	\$85,388	\$101,386	\$104,757	3.3%
Chvz-Overtime	1500214-50300	\$369	\$1,253	\$0	\$3,500	
Chvz-FICA	1500214-51010	\$8,649	\$9,235	\$12,480	\$12,969	3.9%
Chvz-WRS	1500214-51100	\$6,159	\$6,732	\$9,041	\$8,910	-1.4%
Chvz-Health Care	1500214-51200	\$25,752	\$32,318	\$34,800	\$31,200	-10.3%
Chvz-Mileage	1500214-51810	\$0	\$0	\$960	\$960	0.0%
Hmbl-Salaries	1500215-50100	\$0	\$2,857	\$0	\$0	0.0%
Hmbl-Part Time Salaries	1500215-50200	\$52,319	\$61,846	\$77,588	\$78,378	1.0%
Hmbl-FICA	1500215-51010	\$4,083	\$4,950	\$6,666	\$3,663	-45.0%
Hmbl-WRS	1500215-51100	\$1,600	\$1,390	\$829	\$892	7.6%
King-Salaries	1500216-50100	\$81,535	\$80,389	\$80,298	\$92,394	15.1%
Full Time Salaries	1500216-50100-60042	\$0	\$0	\$0	\$60,040	
King-Part Time Salaries	1500216-50200	\$99,924	\$104,950	\$131,894	\$118,118	-10.4%
Part Time Salaries	1500216-50200-60042	\$0	\$0	\$0	\$144,660	
King-Overtime	1500216-50300	\$168	\$162	\$0	\$0	0.0%
Residency	1500216-50400	\$0	\$801	\$0	\$3,203	
King-FICA	1500216-51010	\$13,545	\$13,881	\$16,022	\$16,168	0.9%
FICA	1500216-51010-60042	\$0	\$0	\$0	\$11,834	
King-WRS	1500216-51100	\$10,193	\$9,862	\$11,960	\$10,893	-8.9%
WRS	1500216-51100-60042	\$0	\$0	\$0	\$2,903	
King-Health Care	1500216-51200	\$25,752	\$32,318	\$34,800	\$47,400	36.2%
Health Care	1500216-51200-60042	\$0	\$0	\$0	\$15,000	
King-Mileage	1500216-51810	\$0	\$94	\$600	\$600	0.0%
Brnt-Salaries	1500217-50100	\$70,047	\$80,633	\$77,210	\$80,080	3.7%

	ERP Code	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	FY 2026 Adopted vs. FY 2027 Proposed (% Change)
Brnt-Part Time Salaries	1500217-50200	\$90,694	\$100,024	\$103,231	\$118,814	15.1%
Brnt-Overtime	1500217-50300	\$83	\$565	\$0	\$0	0.0%
Residency	1500217-50400	\$0	\$0	\$480	\$0	-100.0%
Brnt-FICA	1500217-51010	\$11,651	\$13,245	\$16,816	\$15,216	-9.5%
Brnt-WRS	1500217-51100	\$7,441	\$8,204	\$8,845	\$6,698	-24.3%
Brnt-Health Care	1500217-51200	\$25,752	\$32,318	\$34,800	\$31,200	-10.3%
Brnt-Mileage	1500217-51810	\$0	\$397	\$500	\$500	0.0%
Tylr-Salaries	1500218-50100	\$83,837	\$95,020	\$93,912	\$94,848	1.0%
Tylr-Part Time Salaries	1500218-50200	\$65,431	\$74,325	\$77,260	\$80,384	4.0%
Tylr-Overtime	1500218-50300	\$0	\$288	\$0	\$0	0.0%
Tylr-FICA	1500218-51010	\$10,996	\$12,477	\$12,922	\$11,612	-10.1%
Tylr-WRS	1500218-51100	\$8,282	\$9,204	\$8,164	\$7,768	-4.9%
Tylr-Health Care	1500218-51200	\$25,752	\$64,636	\$69,600	\$62,400	-10.3%
Tylr-Mileage	1500218-51810	\$1,317	\$1,217	\$1,200	\$1,200	0.0%
Park-Salaries	15003-50100	\$1,017,925	\$1,111,934	\$1,115,703	\$1,167,294	4.6%
Park-Part Time Salaries	15003-50200	\$412,544	\$403,562	\$547,867	\$537,130	-2.0%
Park-Overtime	15003-50300	\$19,421	\$30,974	\$23,000	\$23,000	0.0%
Residency	15003-50400	\$25,423	\$26,105	\$27,762	\$28,694	3.4%
Park-FICA	15003-51010	\$109,095	\$116,029	\$128,402	\$135,521	5.5%
Park-WRS	15003-51100	\$84,503	\$92,137	\$98,807	\$97,550	-1.3%
Park-Health Care	15003-51200	\$309,027	\$420,140	\$463,326	\$436,543	-5.8%
Park-Clothing Allowance	15003-51600	\$213	\$367	\$800	\$800	0.0%
Park-Mileage	15003-51810	\$2,065	\$2,120	\$1,900	\$1,900	0.0%
Rec-Salaries	15004-50100	\$142,738	\$117,727	\$71,240	\$73,882	3.7%
Rec-Part Time Salaries	15004-50200	\$559,035	\$571,001	\$709,222	\$623,499	-12.1%
Rec-Overtime	15004-50300	\$8,275	\$24,555	\$21,000	\$25,000	19.0%
Residency	15004-50400	\$916	\$0	\$1,749	\$482	-72.4%
Rec-FICA	15004-51010	\$53,592	\$53,045	\$58,899	\$51,243	-13.0%
Rec-WRS	15004-51100	\$12,347	\$10,798	\$9,634	\$7,203	-25.2%
Rec-Health Care	15004-51200	\$25,752	\$32,318	\$5,319	\$0	-100.0%
Rec-Mileage	15004-51810	\$3,857	\$4,492	\$3,800	\$3,800	0.0%
Total Salary & Fringes		\$4,200,155	\$4,640,299	\$5,055,321	\$5,200,841	2.9%
Operating Expenditures						
Prdr-Professional Services	15001-52100	\$0	\$18,152	\$0	\$0	0.0%
Prdr-Property/Equipment Rental	15001-52210	\$3,264	\$5,724	\$4,850	\$5,100	5.2%
Prdr-Banking/Financial Charges	15001-52220	\$6,415	\$8,108	\$5,500	\$8,600	56.4%
Prdr-Advertising	15001-52315	\$13,849	\$13,569	\$13,900	\$13,900	0.0%
Prdr-Office Supplies	15001-53100	\$6,208	\$6,284	\$6,500	\$6,500	0.0%
Prdr-Postage & Shipping	15001-53110	\$2,674	\$3,035	\$3,000	\$3,500	16.7%
Prdr-Publications & Subscrip	15001-53115	\$279	\$166	\$250	\$250	0.0%
Prdr-Copying & Printing	15001-53160	\$3,532	\$4,443	\$2,500	\$2,500	0.0%
Prdr-Memberships	15001-53265	\$1,383	\$608	\$1,500	\$1,500	0.0%
Prdr-Educ/Training/Conferences	15001-53800	\$2,484	\$2,020	\$2,600	\$2,600	0.0%

	ERP Code	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	FY 2026 Adopted vs. FY 2027 Proposed (% Change)
Prdr-Travel	15001-53810	\$3,604	\$2,002	\$3,000	\$1,650	-45.0%
Prdr-Equip Repairs & Mainten	15001-54200	\$0	\$15	\$600	\$350	-41.7%
Chvz-Contracted Services	1500214-52200	\$52,330	\$49,678	\$53,240	\$53,360	0.2%
Chvz-Property/Equipment Rental	1500214-52210	\$0	\$0	\$0	\$2,000	
Chvz-Publications & Subscrip	1500214-53115	\$536	\$294	\$300	\$300	0.0%
Chvz-Copying & Printing	1500214-53160	\$0	\$0	\$0	\$150	
Chvz-Work Supplies	1500214-53200	\$1,241	\$1,158	\$1,300	\$1,300	0.0%
Chvz-Janitorial Supplies	1500214-53210	\$2,757	\$2,298	\$2,300	\$2,300	0.0%
Chvz-Small Equipment	1500214-53230	\$929	\$957	\$1,000	\$1,000	0.0%
Licenses Permits & Fees	1500214-53255	\$778	\$673	\$850	\$850	0.0%
Chvz-Equip Repairs & Mainten	1500214-54200	\$3,771	\$4,694	\$4,920	\$5,100	3.7%
Hmbl-Contracted Services	1500215-52200	\$20,705	\$23,380	\$25,850	\$25,850	0.0%
Hmbl-Work Supplies	1500215-53200	\$801	\$807	\$800	\$1,000	25.0%
Hmbl-Janitorial Supplies	1500215-53210	\$1,000	\$988	\$1,000	\$1,000	0.0%
Hmbl-Small Equipment	1500215-53230	\$0	\$62	\$0	\$0	0.0%
Hmbl-Licenses Permits & Fees	1500215-53255	\$778	\$673	\$850	\$850	0.0%
Hmbl-Equip Repairs & Mainten	1500215-54200	\$2,481	\$2,669	\$2,920	\$2,980	2.1%
King-Contracted Services	1500216-52200	\$47,252	\$44,657	\$52,500	\$10,460	-80.1%
Contracted Services	1500216-52200-60042	\$0	\$0	\$0	\$100,000	
King-Publications & Subscrip	1500216-53115	\$513	\$309	\$300	\$300	0.0%
King-Work Supplies	1500216-53200	\$1,526	\$1,452	\$1,500	\$1,500	0.0%
Work Supplies	1500216-53200-60042	\$0	\$0	\$0	\$25,000	
King-Janitorial Supplies	1500216-53210	\$1,542	\$1,729	\$2,000	\$2,000	0.0%
Janitorial Supplies	1500216-53210-60042	\$0	\$0	\$0	\$10,000	
King-Small Equipment	1500216-53230	\$782	\$602	\$800	\$1,500	87.5%
King-Licenses Permits & Fees	1500216-53255	\$778	\$673	\$850	\$850	0.0%
King-Equip Repairs & Mainten	1500216-54200	\$2,424	\$2,055	\$4,650	\$6,020	29.5%
Brnt-Contracted Services	1500217-52200	\$47,286	\$47,842	\$54,400	\$54,500	0.2%
Brnt-Property/Equipment Rental	1500217-52210	\$0	\$0	\$0	\$1,000	
Brnt-Office Supplies	1500217-53100	\$0	\$0	\$0	\$150	
Brnt-Publications & Subscrip	1500217-53115	\$462	\$165	\$0	\$400	
Brnt-Work Supplies	1500217-53200	\$1,178	\$1,179	\$1,200	\$1,200	0.0%
Brnt-Janitorial Supplies	1500217-53210	\$1,329	\$1,972	\$2,000	\$2,000	0.0%
Brnt-Small Equipment	1500217-53230	\$1,000	\$823	\$1,000	\$1,000	0.0%
Brnt-Licenses Permits & Fees	1500217-53255	\$778	\$673	\$850	\$850	0.0%

	ERP Code	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	FY 2026 Adopted vs. FY 2027 Proposed (% Change)
Brnt-Equip Repairs & Mainten	1500217-54200	\$4,516	\$4,684	\$5,230	\$4,870	-6.9%
Tylr-Contracted Services	1500218-52200	\$30,160	\$32,414	\$35,300	\$35,300	0.0%
Tylr-Work Supplies	1500218-53200	\$811	\$916	\$800	\$1,000	25.0%
Tylr-Janitorial Supplies	1500218-53210	\$1,205	\$1,198	\$1,200	\$1,200	0.0%
Tylr-Small Equipment	1500218-53230	\$609	\$675	\$750	\$750	0.0%
Tylr-Licenses Permits & Fees	1500218-53255	\$778	\$673	\$850	\$850	0.0%
Tylr-Equip Repairs & Mainten	1500218-54200	\$2,344	\$1,836	\$2,928	\$2,744	-6.3%
Park-Contracted Services	15003-52200	\$84,400	\$84,433	\$99,235	\$102,400	3.2%
Park-Property/Equipment Rental	15003-52210	\$7,687	\$9,910	\$11,650	\$12,000	3.0%
Park-Office Supplies	15003-53100	\$0	\$49	\$0	\$0	0.0%
Park-Copying & Printing	15003-53160	\$80	\$55	\$150	\$150	0.0%
Park-Work Supplies	15003-53200	\$8,250	\$8,239	\$8,520	\$8,700	2.1%
Park-Janitorial Supplies	15003-53210	\$10,778	\$11,013	\$12,000	\$12,500	4.2%
Park-Small Equipment	15003-53230	\$5,875	\$3,189	\$6,500	\$6,500	0.0%
Park-Utilities	15003-53300	\$300,617	\$311,620	\$358,000	\$358,000	0.0%
Park-External Comm Services	15003-53360	\$0	\$0	\$0	\$24,500	
Park-Educ/Training/Conferences	15003-53800	\$669	\$915	\$1,000	\$1,000	0.0%
Park-Travel	15003-53810	\$121	\$558	\$750	\$1,200	60.0%
Park-Building Repairs & Mainte	15003-54100	\$3,550	\$3,616	\$7,700	\$7,700	0.0%
Park-Equip Repairs & Mainten	15003-54200	\$2,358	\$2,697	\$4,300	\$4,300	0.0%
Park-Grounds Repairs & Mainten	15003-54300	\$31,263	\$34,354	\$36,100	\$36,100	0.0%
Rec-Contracted Services	15004-52200	\$14,065	\$11,543	\$15,000	\$15,000	0.0%
Rec-Property/Equipment Rental	15004-52210	\$17,693	\$8,945	\$18,450	\$25,500	38.2%
Rec-Publications & Subscrip	15004-53115	\$320	\$0	\$0	\$0	0.0%
Rec-Work Supplies	15004-53200	\$46,161	\$46,779	\$49,000	\$49,000	0.0%
Rec-External Comm Services	15004-53360	\$19,506	\$18,003	\$24,500	\$0	-100.0%
Rec-Educ/Training/Conferences	15004-53800	\$0	\$0	\$0	\$3,000	
Rec-Travel	15004-53810	\$262	\$0	\$0	\$3,000	
Rec-Equip Repairs & Mainten	15004-54200	\$26,976	\$15,702	\$28,000	\$28,000	0.0%
Wstm-Professional Services	15098-52100	\$356,016	\$350,000	\$350,000	\$350,000	0.0%
Wstm-Grounds Repairs & Mainten	15098-54300	\$4,107	\$2,168	\$15,000	\$15,000	0.0%
Zoo-Professional Services	15099-52100	\$510,000	\$510,000	\$510,000	\$500,000	-2.0%
Total Operating Expenditures		\$1,729,826	\$1,732,768	\$1,864,493	\$1,973,484	5.8%

	ERP Code	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	FY 2026 Adopted vs. FY 2027 Proposed (% Change)
Interdepartmental Expenses						
Prdr-I/S Building Occupancy	15001-55100	\$61,650	\$64,057	\$71,783	\$74,996	4.5%
Prdr-I/S City Telephone System	15001-55200	\$3,313	\$0	\$0	\$0	0.0%
Prdr-I/S Information Systems	15001-55400	\$119,021	\$120,570	\$131,819	\$131,242	-0.4%
Chvz-I/S Building Occupancy	1500214-55100	\$128,030	\$132,990	\$149,115	\$155,789	4.5%
Chvz-I/S City Telephone System	1500214-55200	\$1,506	\$0	\$0	\$0	0.0%
Chvz-I/S Information Systems	1500214-55400	\$37,179	\$42,746	\$44,630	\$44,887	0.6%
HmbI-I/S Building Occupancy	1500215-55100	\$73,434	\$76,278	\$85,527	\$89,355	4.5%
HmbI-I/S City Telephone System	1500215-55200	\$1,205	\$0	\$0	\$0	0.0%
HmbI-I/S Information Systems	1500215-55400	\$30,488	\$34,536	\$36,247	\$36,413	0.5%
King-I/S Building Occupancy	1500216-55100	\$127,152	\$132,078	\$148,092	\$155,789	5.2%
King-I/S City Telephone System	1500216-55200	\$1,506	\$0	\$0	\$0	0.0%
King-I/S Information Systems	1500216-55400	\$93,551	\$105,591	\$110,962	\$111,439	0.4%
Brnt-I/S Building Occupancy	1500217-55100	\$148,170	\$153,910	\$172,571	\$180,295	4.5%
Brnt-I/S City Telephone System	1500217-55200	\$903	\$0	\$0	\$0	0.0%
Brnt-I/S Information Systems	1500217-55400	\$83,884	\$94,551	\$99,408	\$99,824	0.4%
Tylr-I/S Building Occupancy	1500218-55100	\$115,826	\$120,313	\$134,900	\$140,938	4.5%
Tylr-I/S City Telephone System	1500218-55200	\$602	\$0	\$0	\$0	0.0%
Tylr-I/S Information Systems	1500218-55400	\$34,203	\$39,916	\$41,459	\$41,747	0.7%
Park-I/S Building Occupancy	15003-55100	\$105,768	\$109,866	\$123,187	\$128,701	4.5%
Park-I/S City Telephone System	15003-55200	\$1,205	\$0	\$0	\$0	0.0%
Park-I/S Garage Fuel	15003-55300	\$104,149	\$66,255	\$92,000	\$95,341	3.6%
Park-I/S Garage Labor	15003-55310	\$246,844	\$267,098	\$318,000	\$329,547	3.6%
Park-I/S Garage Materials	15003-55320	\$105,827	\$125,919	\$132,500	\$137,311	3.6%
Park-I/S Information Systems	15003-55400	\$140,583	\$146,619	\$158,557	\$161,071	1.6%
Rec-I/S City Telephone System	15004-55200	\$1,777	\$0	\$0	\$0	0.0%
Rec-I/S Information Systems	15004-55400	\$19,334	\$22,081	\$23,108	\$23,229	0.5%
Wstm-I/S Building Occupancy	15098-55100	\$48,933	\$50,829	\$56,992	\$59,543	4.5%

	ERP Code	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	FY 2026 Adopted vs. FY 2027 Proposed (% Change)
Zoo-I/S Building Occupancy	15099-55100	\$24,572	\$25,524	\$28,618	\$29,899	4.5%
Total Interdepartmental Expenses		\$1,860,615	\$1,931,727	\$2,159,475	\$2,227,356	3.1%
Total Expenditures		\$7,790,596	\$8,304,795	\$9,079,289	\$9,401,681	3.6%

CITY DEVELOPMENT

Jeffrey Hintz

Interim Director of City Development

MISSION STATEMENT

The Department of City Development works to increase the assessed value of properties to reduce the tax rate, attract private development to pay for city services, and improve the quality of life for our residents.

FUNCTION

The Department of City Development has responsibilities incorporated in three divisional areas: Planning and Development, Inspection and Neighborhood Services, and Assessment Services.

Planning and Development encompasses, planning, housing, and TID in 2027. The Division creates long-term land use plans for the City and implements the plans through land use regulation and redevelopment activities. The division's staff is focused on the physical development of the City and creating opportunities for enhancement, historic preservation, and redevelopment. The staff coordinates with City departments in planning and redevelopment projects and provides guidance and interpretation of plans, codes, and ordinances to the general public and the development community. The staff supports the Planning, Heritage, and Design Commission, Zoning and Building Board of Appeals, Community Development Authority, area business improvement districts, industrial park development review committees, and other special planning committees and initiatives as assigned. The housing division, fosters an environment that develops and rehabilitates our housing inventory, initiate strategies that revitalize the city and attract investment, builds generational wealth, emboldens entrepreneurship, and creates jobs. The Division administers and utilizes federal and state funds including Community Development Block Grants (CDBG), Emergency Solutions Grants (ESG), and HOME Investment Partnerships Program (HOME) programs to support its purpose. The division plays a pivotal role in shaping the economic and social landscape of the city. Its efforts are geared towards fostering growth, attracting investment, and ultimately improving the overall well-being of the city. In addition, the TID division's primary objective is the administration of Tax Increment District (TID) plans and the initiatives established within them. The division works to strengthen Racine's neighborhoods by administering programs and partnerships that encourage investment in residential, commercial, and public improvement projects. the division coordinates the City's Clean Sweep initiative, a comprehensive neighborhood revitalization effort that combines public infrastructure improvements, property enhancements, beautification projects, code enforcement, and community engagement to improve the quality of life in targeted neighborhoods.

Assessment Services Division is primarily responsible for conducting fair, equitable, and accurate assessments of all property within the municipality boundaries in accordance with Wisconsin Statutes. The assessment division is entrusted with the responsibility to ensure that assessed values used for tax purposes are impartial and understandable and that taxes are distributed fairly. Additionally, the division provides public education to property owners regarding the appraisal process and their options to appeal. The assessment division continually improves services and customer relations through innovation, understanding systems and processes, and knowing and valuing the needs of constituents. The assessment division also responds to requests presented by the City's Board of Review.

Inspection & Neighborhood Services This division encompasses neighborhood and building inspection and enforcement. The division's primary objective is the administration and enforcement of the building code. This division is responsible for making inspections as necessary to determine compliance with the code. If a deficiency exists or if the building or a component does not comply with the code, it is the responsibility of the code official to issue orders to correct the illegal or unsafe condition. Department staff address blight and neighborhood appearance by ensuring that buildings are structurally safe and in compliance with state and local regulations.

SIGNIFICANT INITIATIVES RECENTLY ACCOMPLISHED

1. Recorded \$46,897,785 in net new construction.
2. Processed plans and collected permit fees of \$838, 562.00 from Jan 1, 2026 – September 14, 2026.
3. Demolition and positioning of the former YMCA site at 725 Lake Avenue for redevelopment. RFQ soliciting developers to redevelop the site was published in June of 2026.
4. Completion of 33 dwelling units known as the Lincoln-King townhomes, funded by the State of Wisconsin Neighborhood Investment Fund Grant. Included in this grant is the construction of two detached unit dwellings, for a total of 35 new dwellings and the rehabilitation of 10 owner-occupied homes in the neighborhood.
5. Creation of TID 32 and 33 to promote the continued development of quality housing and investment into supporting infrastructure. Amended Tax Increment District plans to provide clarity while maximizing future growth and investment opportunities.
6. Worked with RUSD and a private developer on a public-private partnership to redevelop the former Geise school site at 5120 Byrd Avenue. New utilities, streets, and infrastructure will be added to the property by the City in 2026 via TID infrastructure dollars. This will allow for the construction of 34 market rate detached dwelling units by a developer on the site in 2027-2028, adding to net new construction and assessment base for the City.
7. Applied for and awarded \$500,000 EPA assessment grant for the continued investigation of brownfield sites for redevelopment activities.
8. Developed and introduced a new program called Racine Rehabbed and Ready, to incentivize the redevelopment of vacant and dilapidated dwellings into safe, livable, and stable dwellings in neighborhoods for owner-occupants.
9. Completion of Woodman's Food Market, gas station, and first three buildings of the Pritchard Park apartments in TID 30. These new construction activities added new jobs, over 200 market rate dwelling units, and over 20 million dollars in net new construction.
10. Completed the remediation of 500 Walton Street so it may be marketed to developers for the construction of dwelling units, adding to neighborhood vitality and stability, while providing a site for future net new construction, expanding the tax base.
11. Completed and sold a home at 1644 S. Memorial Drive to an owner occupant, utilizing HOME funds to complete the construction.
12. Worked with the Community Development Authority to allocate funding for 1,075 Neighborhood TID Home Repair and Enhancement Grant applications, investing \$10,750,000 in TID funds in owner-occupied residential properties. These investments supported critical repairs, property enhancements, and long-term reinvestment throughout Racine's neighborhoods, furthering the City's commitment to safe housing, economic development, and vibrant, sustainable communities.
13. Completed clean sweep of Red Apple School area, Prospect Street, and Racine Street combining public infrastructure improvements, property enhancements, beautification projects, code enforcement, and

community engagement to improve the quality of life in these neighborhoods.

14. Implementation and launch of the vacant property registration included in the 2026 budget.
15. Provided \$400,000 in CDBG funding to help reduce first floor vacant commercial spaces downtown along Main, 6th and 7th Streets. Through partnership with RCEDC, DRC, and RDG, this pilot program attempts to attract new retail and strengthen the commercial corridor.
16. Adoption of the comprehensive rewrite of city zoning ordinance, municipal code chapter 114 and required training for staff to implement.
17. Provided downpayment assistance to 53 City employees to become property owners in the City of Racine since 2023.

2027 STRATEGIC INITIATIVES

1. Draft and adopt an updated historic preservation ordinance to accompany the zoning code proposed changes and objectives of the Heritage Preservation Plan adopted in 2019.
2. Habitat for Humanity as a City CHDO, will complete construction of four detached dwellings, utilizing HOME funds at 16th and Holmes, a CDA owned property readied for redevelopment in 2025-2026. This will increase affordable, quality housing in neighborhood and City.
3. Increase the 2027 assessment base by adding new development added through net new construction, improvements to property via building permits, and TID homeowner repair program.
4. Prepare the City-owned property at 1129 Michigan Boulevard for redevelopment.
5. Completion of a development agreement for the redevelopment of 725 Lake Avenue, a CDA owned property, and construction start on the project.
6. Marketing and sale to a developer for the re-use of former school sites at 1325 Park Avenue (Winslow School), 1425 N Wisconsin Street (Janes School), and 914 St. Patrick Street (Red Apple School), all owned by the City of Racine.
7. Support infill housing development on vacant residential lots to expand quality housing options.
8. Development and implementation of the Healthy Homes Rehabilitation program utilizing HUD funding.
9. Increase the assessment ratio as close to 100% market value through use of all functions of MarketDrive Software.
10. Continued identification and remediation of brownfield contaminants in the City.
11. Continued implementation of the Comprehensive Plan and Heritage Preservation Plan goals and objectives.
12. Identify and successfully register at least 30% of all vacant properties as required by Chapter 19, Article 10 of the Municipal Code.
13. Successfully register at least 20% of all suspected rental properties not already registered as required by Chapter 19, Article VIII, Division 2 of the Municipal Code.
14. Provide training to the Planning, Heritage, and Design Commission on zoning, the new zoning code, and how implementation will occur.

SIGNIFICANT FUNDING OR PROGRAM CHANGES IN 2027

- Reorganization of positions within the department to simplify the reporting structure and focus efforts on neighborhood improvement, nuisance property enforcement, and property registration. No net increase to positions.
 - Planning and Development Division will cover TID, Housing and Planning.
 - Inspection and neighborhood services division will cover both building inspection and neighborhood enhancement.

2027 CITY DEVELOPMENT GOALS

Goal Statement #1

Utilization of net new construction and Tax Increment District funds to increase assessed values and assessment base, adding \$50 Million in net new construction.

Being landlocked, the only real growth strategy to increase overall assessed value is to ensure that properties in the City are achieving their highest and best use. By investing in existing housing stock through the TID homeowner repair program, and through the reuse of underutilized or vacant properties, the overall assessment base grows. This growth allows the City to provide services and programs to residents and property owners.

Goal Statement #2

Sales of all 33 Lincoln-King townhomes constructed as part of State of Wisconsin Neighborhood Investment Fund Grant program

This once in a lifetime investment from the State has led to the construction of 33 new townhome dwelling units in the Lincoln-King neighborhood. The sales of these units to owner occupants will improve neighborhood stability and strengthen the overall homeownership rate of the neighborhood.

Goal Statement #3

Development of an Integrated approach to reinvestment and redevelopment of housing stock

Identify 60% of residential parcels in the City are eligible for some form of assistance via the TID homeowner repair and enhancement program, HUD funds, historic tax credits, lead abatement, weatherization, or other programs and incentives to stabilize neighborhoods. Explore the development and use of a map or tracker to help identify areas of need.

Goal Statement #4

Reduction of blighted properties in TID areas

Based on Assessor property condition from 2025 in neighborhood TID areas, reduce properties eligible for the program and determined to be in fair or worse classification by at least one classification grade higher, by 50% in 2027. By investing funds into these districts with the homeowner repair and enhancement program, properties will be improved, stabilizing neighborhood condition and value.

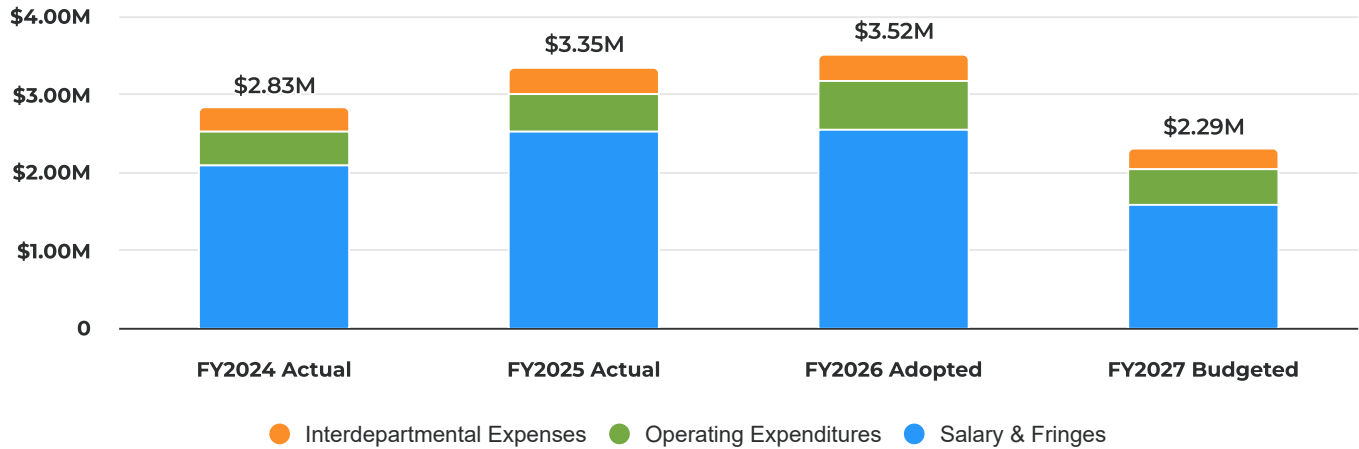
Goal Statement #5

Reduction of blighted properties in Neighborhood Stabilization and Enhancement District Area

Based on Assessor property condition from 2025 in the Neighborhood Stabilization and Enhancement District Area, improve the condition of properties in fair or worse classification by at least one classification grade higher, by 20% in 2027. By identifying exterior blight early and issuing notices and orders, these properties will be improved, stabilizing neighborhood condition and value.

EXPENDITURE SUMMARY - CITY DEVELOPMENT

Budgeted and Historical Expenditures by Appropriation Unit



Expenditures Summary by Appropriation Unit

	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	FY 2026 Adopted vs. FY 2027 Proposed (% Change)
Salary & Fringes	\$2,087,800	\$2,508,533	\$2,543,590	\$1,572,689	-38.2%
Operating Expenditures	\$436,087	\$488,711	\$632,180	\$471,411	-25.4%
Interdepartmental Expenses	\$306,812	\$348,402	\$341,341	\$246,491	-27.8%
Total Expenditures	\$2,830,699	\$3,345,646	\$3,517,111	\$2,290,591	-34.9%

DETAIL EXPENDITURES - CITY DEVELOPMENT

City Development Expenditures

	ERP Code	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	FY 2026 Adopted vs. FY 2027 Proposed (% Change)
City Development						
Salary & Fringes						
Ases-Salaries	11103-50100	\$376,761	\$389,871	\$411,792	\$410,232	-0.4%
Residency	11103-50400	\$6,320	\$6,060	\$6,348	\$6,412	1.0%
Ases-FICA	11103-51010	\$28,556	\$29,157	\$32,551	\$32,437	-0.4%
Ases-WRS	11103-51100	\$26,439	\$27,472	\$30,106	\$30,207	0.3%
Ases-Health Care	11103-51200	\$128,761	\$161,592	\$158,324	\$155,358	-1.9%
Ases-Mileage	11103-51810	\$10,012	\$11,112	\$10,320	\$11,320	9.7%
Cd-Salaries	16001-50100	\$567,644	\$678,493	\$598,646	\$454,548	-24.1%
Cd-Part Time Salaries	16001-50200	\$0	\$7,642	\$5,732	\$24,786	332.4%
Cd-Overtime	16001-50300	\$525	\$0	\$0	\$0	0.0%
Residency	16001-50400	\$13,994	\$17,685	\$15,578	\$7,005	-55.0%
Cd-FICA	16001-51010	\$43,880	\$52,646	\$47,609	\$35,323	-25.8%
Cd-WRS	16001-51100	\$40,168	\$48,563	\$44,226	\$33,463	-24.3%
Cd-Health Care	16001-51200	\$155,939	\$186,778	\$166,117	\$141,024	-15.1%
Cd-Mileage	16001-51810	\$900	\$2,909	\$3,200	\$3,200	0.0%
Code-Salaries	16003-50100	\$352,066	\$466,814	\$548,268	\$0	-100.0%
Residency	16003-50400	\$0	\$451	\$0	\$0	0.0%
Code-FICA	16003-51010	\$26,068	\$34,135	\$42,005	\$0	-100.0%
Code-WRS	16003-51100	\$24,299	\$32,480	\$39,475	\$0	-100.0%
Code-Health Care	16003-51200	\$154,513	\$193,911	\$190,800	\$0	-100.0%
Code-Mileage	16003-51810	\$13,862	\$13,140	\$19,800	\$0	-100.0%
Hs-Salaries	16004-50100	\$74,197	\$92,085	\$109,661	\$126,310	15.2%
Hs-FICA	16004-51010	\$5,473	\$6,709	\$8,388	\$13,416	59.9%
Hs-WRS	16004-51100	\$5,094	\$6,402	\$7,894	\$12,783	61.9%
Hs-Health Care	16004-51200	\$28,327	\$33,096	\$44,350	\$41,688	-6.0%
Hs-Mileage	16004-51810	\$0	\$34	\$2,400	\$2,400	0.0%
Fhs-Salaries	16005-50100	\$3,513	\$8,116	\$0	\$19,973	
Fhs-FICA	16005-51010	\$245	\$616	\$0	\$2,246	
Fhs-WRS	16005-51100	\$242	\$564	\$0	\$2,318	
Fhs-Health Care	16005-51200	\$0	\$0	\$0	\$6,240	
Total Salary & Fringes		\$2,087,800	\$2,508,533	\$2,543,590	\$1,572,689	-38.2%
Operating Expenditures						
Ases-Professional Services	11103-52100	\$0	\$4,895	\$0	\$5,000	
Ases-Contracted Services	11103-52200	\$1,750	\$41,668	\$0	\$25,000	
Ases-Property/Equipment Rental	11103-52210	\$0	\$595	\$2,600	\$3,500	34.6%
Ases-Outside Help	11103-52310	\$0	\$3,850	\$5,000	\$5,000	0.0%
Ases-Manufacturing Assessment	11103-52330	\$0	\$10,076	\$15,000	\$13,000	-13.3%
Ases-Board of Review	11103-52400	\$723	\$225	\$5,000	\$3,000	-40.0%

	ERP Code	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	FY 2026 Adopted vs. FY 2027 Proposed (% Change)
Ases-Office Supplies	11103-53100	\$2,673	\$1,024	\$2,000	\$2,000	0.0%
Ases-Postage & Shipping	11103-53110	\$19,391	\$22,139	\$28,000	\$27,000	-3.6%
Ases-Publications & Subscrip	11103-53115	\$9,622	\$11,411	\$12,400	\$12,190	-1.7%
Ases-Copying & Printing	11103-53160	\$3,847	\$4,353	\$1,700	\$1,500	-11.8%
Ases-Work Supplies	11103-53200	\$617	\$34	\$500	\$500	0.0%
Ases-Memberships	11103-53265	\$2,366	\$2,486	\$3,000	\$3,000	0.0%
Ases-External Comm Services	11103-53360	\$2,103	\$2,120	\$2,400	\$2,500	4.2%
Ases-Educ/Training/Conferences	11103-53800	\$0	\$1,475	\$2,600	\$3,700	42.3%
Ases-Travel	11103-53810	\$0	\$2,315	\$4,560	\$5,700	25.0%
Cd-Professional Services	16001-52100	\$284,693	\$254,817	\$210,000	\$160,531	-23.6%
Cd-Contracted Services	16001-52200	\$59	\$3,178	\$100,000	\$50,000	-50.0%
Cd-Property/Equipment Rental	16001-52210	\$2,106	\$3,510	\$3,000	\$10,440	248.0%
Cd-Advertising	16001-52315	\$1,548	\$2,610	\$3,000	\$3,000	0.0%
Cd-Office Supplies	16001-53100	\$1,510	\$1,403	\$3,500	\$5,000	42.9%
Cd-Postage & Shipping	16001-53110	\$1,094	\$2,733	\$4,000	\$3,000	-25.0%
Cd-Publications & Subscrip	16001-53115	\$1,412	\$633	\$430	\$1,500	248.8%
Cd-Copying & Printing	16001-53160	\$3,223	\$327	\$3,000	\$3,000	0.0%
Cd-Work Supplies	16001-53200	\$4,491	\$11,736	\$5,000	\$5,000	0.0%
Cd-Memberships	16001-53265	\$2,522	\$1,836	\$2,925	\$2,115	-27.7%
Cd-External Comm Services	16001-53360	\$5,699	\$3,658	\$3,500	\$3,600	2.9%
Cd-Educ/Training/Conferences	16001-53800	\$14,030	\$1,824	\$7,400	\$12,450	68.2%
Cd-Travel	16001-53810	\$7,850	\$3,825	\$12,375	\$12,950	4.6%
Cd-Grnds Repairs & Maintenance	16001-54300	\$213	\$23,578	\$20,000	\$20,000	0.0%
Cd-Memberships	16002-53265	\$500	\$0	\$0	\$0	0.0%
Utilities	16002-53300	\$499	\$0	\$0	\$0	0.0%
Code-Professional Services	16003-52100	\$2,150	\$1,649	\$4,400	\$0	-100.0%
Code-Property/Equipment Rental	16003-52210	\$702	\$0	\$2,800	\$0	-100.0%
Code-Raze Board Remove Build	16003-52390	\$22,745	\$29,894	\$100,000	\$0	-100.0%
Code-Office Supplies	16003-53100	\$731	\$2,825	\$3,500	\$0	-100.0%
Code-Postage & Shipping	16003-53110	\$10,605	\$1	\$1,500	\$0	-100.0%
Code-Publications & Subscrip	16003-53115	\$109	\$653	\$2,500	\$0	-100.0%
Code-Copying & Printing	16003-53160	\$316	\$2,207	\$1,000	\$0	-100.0%
Code-Work Supplies	16003-53200	\$1,569	\$1,492	\$4,500	\$0	-100.0%
Code-Memberships	16003-53265	\$293	\$721	\$1,800	\$0	-100.0%
Code-External Comm Services	16003-53360	\$6,418	\$3,550	\$8,500	\$0	-100.0%
Code-Educ/Training/Conferences	16003-53800	\$0	\$2,495	\$4,500	\$0	-100.0%
Code-Travel	16003-53810	\$0	\$0	\$3,500	\$0	-100.0%

	ERP Code	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	FY 2026 Adopted vs. FY 2027 Proposed (% Change)
Hs-Professional Services	16004-52100	\$4,444	\$2,703	\$1,500	\$1,500	0.0%
Hs-Contracted Services	16004-52200	\$3,894	\$9,893	\$9,100	\$44,000	383.5%
Hs-Advertising	16004-52315	\$628	\$1,760	\$0	\$1,000	
Hs-Office Supplies	16004-53100	\$60	\$185	\$1,000	\$1,000	0.0%
Hs-Postage & Shipping	16004-53110	\$61	\$484	\$1,000	\$1,000	0.0%
Hs-Publications & Subscrip	16004-53115	\$0	\$0	\$0	\$1,025	
Hs-Copying & Printing	16004-53160	\$2,022	\$55	\$2,410	\$2,410	0.0%
Hs-Work Supplies	16004-53200	\$2,096	\$363	\$1,000	\$1,000	0.0%
Hs-Memberships	16004-53265	\$967	\$480	\$480	\$1,000	108.3%
Hs-External Comm Services	16004-53360	\$573	\$1,431	\$4,800	\$4,800	0.0%
Hs-Educ/Training/Conferences	16004-53800	\$0	\$195	\$4,500	\$3,500	-22.2%
Hs-Travel	16004-53810	\$0	\$0	\$5,000	\$3,000	-40.0%
Hs-Grnds Repairs & Maintenance	16004-54300	\$1,163	\$235	\$0	\$0	0.0%
Fhs-Contracted Services	16005-52200	\$0	\$1,091	\$0	\$0	0.0%
Fhs-Advertising	16005-52315	\$0	\$0	\$0	\$1,000	
Fhs-Postage & Shipping	16005-53110	\$0	\$17	\$0	\$0	0.0%
Total Operating Expenditures		\$436,087	\$488,711	\$632,180	\$471,411	-25.4%
Interdepartmental Expenses						
Ases-I/S Building Occupancy	11103-55100	\$23,849	\$25,964	\$29,096	\$30,398	4.5%
Ases-I/S City Telephone System	11103-55200	\$2,139	\$0	\$0	\$0	0.0%
Ases-I/S Information Systems	11103-55400	\$52,040	\$64,270	\$65,484	\$66,225	1.1%
Cd-I/S Building Occupancy	16001-55100	\$55,728	\$48,652	\$44,520	\$46,961	5.5%
Cd-I/S City Telephone System	16001-55200	\$2,409	\$0	\$0	\$0	0.0%
Cd-I/S Information Systems	16001-55400	\$36,430	\$43,882	\$45,087	\$45,511	0.9%
Code-I/S Building Occupancy	16003-55100	\$10,176	\$20,884	\$10,000	\$0	-100.0%
Code-I/S City Telephone System	16003-55200	\$3,317	\$0	\$0	\$0	0.0%
Code-I/S Information Systems	16003-55400	\$71,361	\$90,034	\$91,089	\$0	-100.0%
Hs-I/S Building Occupancy	16004-55100	\$13,373	\$13,162	\$13,735	\$14,350	4.5%
Hs-I/S City Telephone System	16004-55200	\$903	\$0	\$0	\$0	0.0%
Hs-I/S Information Systems	16004-55400	\$15,168	\$19,283	\$19,460	\$19,723	1.4%
Fhs-I/S Building Occupancy	16005-55100	\$5,912	\$5,819	\$6,072	\$6,344	4.5%
Fhs-I/S City Telephone System	16005-55200	\$602	\$0	\$0	\$0	0.0%
Fhs-I/S Information Systems	16005-55400	\$13,405	\$16,452	\$16,798	\$16,979	1.1%

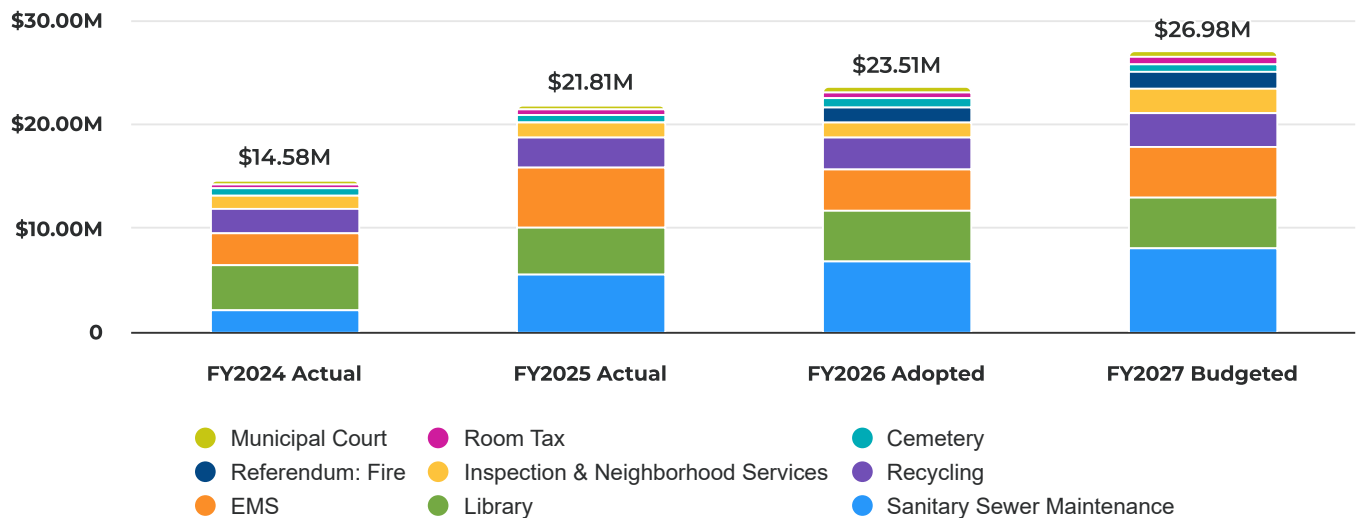
	ERP Code	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	FY 2026 Adopted vs. FY 2027 Proposed (% Change)
Total Interdepartmental Expenses		\$306,812	\$348,402	\$341,341	\$246,491	-27.8%
Total Expenditures		\$2,830,699	\$3,345,646	\$3,517,111	\$2,290,591	-34.9%

SPECIAL REVENUE FUNDS

Special revenue funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditures for specific purposes (other than debt service or capital projects). Budgeted special revenue funds are primarily supported by revenue sources other than property tax levy, but may have some tax levy support.

SPECIAL REVENUE FUNDS EXPENDITURES

Budgeted and Historical Expenditures by Fund

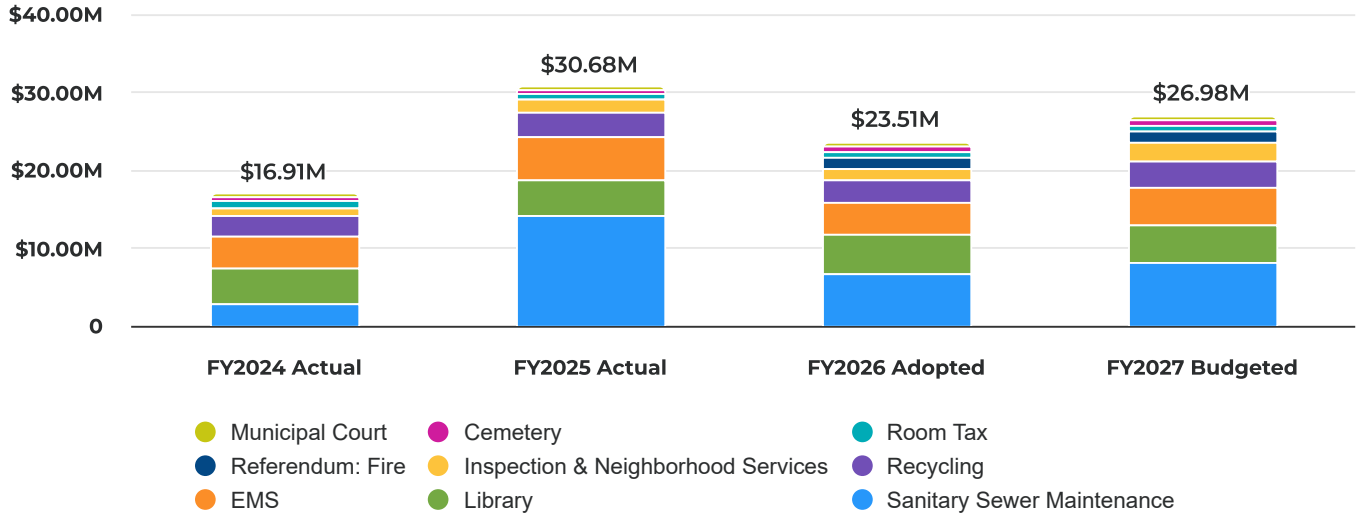


Special Revenue Fund Expenditures Summary

	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	FY 2026 Adopted vs. FY 2027 Proposed (% Change)
EMS	\$3,052,994	\$5,728,966	\$4,072,000	\$4,893,112	20.2%
Referendum: Fire	\$0	\$0	\$1,500,000	\$1,500,000	0.0%
Library	\$4,229,778	\$4,574,104	\$4,904,057	\$4,970,363	1.4%
Recycling	\$2,493,223	\$2,846,356	\$3,003,345	\$3,232,693	7.6%
Municipal Court	\$392,456	\$460,222	\$481,512	\$488,644	1.5%
Cemetery	\$686,534	\$723,974	\$774,973	\$776,255	0.2%
Inspection & Neighborhood Services	\$1,150,745	\$1,554,224	\$1,457,162	\$2,425,172	66.4%
Sanitary Sewer Maintenance	\$2,133,711	\$5,509,495	\$6,737,156	\$7,957,000	18.1%
Room Tax	\$444,914	\$407,784	\$580,200	\$732,000	26.2%
Total Expenditures	\$14,584,356	\$21,805,127	\$23,510,405	\$26,975,239	14.7%

SPECIAL REVENUE FUND REVENUES

Budgeted and Historical Revenues by Fund



Special Revenue Funds Revenues Summary

	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	FY 2026 Adopted vs. FY 2027 Proposed (% Change)
EMS	\$3,893,699	\$5,590,196	\$4,072,000	\$4,893,112	20.2%
Referendum: Fire	\$0	\$0	\$1,500,000	\$1,500,000	0.0%
Library	\$4,690,920	\$4,743,178	\$4,904,057	\$4,970,363	1.4%
Recycling	\$2,740,280	\$2,941,987	\$3,003,345	\$3,232,693	7.6%
Municipal Court	\$394,263	\$477,715	\$481,512	\$488,644	1.5%
Cemetery	\$567,836	\$522,976	\$774,973	\$776,255	0.2%
Inspection & Neighborhood Services	\$1,022,820	\$1,685,252	\$1,457,162	\$2,425,172	66.4%
Sanitary Sewer Maintenance	\$2,761,851	\$13,996,979	\$6,737,156	\$7,957,000	18.1%
Room Tax	\$842,524	\$724,649	\$580,200	\$732,000	26.2%
Total Revenues	\$16,914,193	\$30,682,932	\$23,510,405	\$26,975,239	14.7%

REFERENDUM - FIRE DEPARTMENT

Steve Hansen
Fire Chief

MISSION STATEMENT

We will support our community, firefighters and paramedics through dedicated teamwork to ensure that as a fire department we continue to build, sustain, and improve our capability to prepare for, protect against, respond to, recover from and mitigate all hazards with compassion, fairness, integrity and respect.

FUNCTION

The Racine Fire Department is an all hazards agency that provides the community with fire suppression, fire prevention, emergency medical services, hazardous materials, confined space, trench rescue, water/dive rescue, high and low angle rope rescue, and community risk reduction services to the citizens of Racine.

SIGNIFICANT INITIATIVES RECENTLY ACCOMPLISHED

- On April 1, 2025, Racine voters approved a \$1.5 million annual Fire Department referendum to permanently fund nine Emergency Medical Technician (EMT) and Paramedic positions previously supported by a federal SAFER Grant. This investment ensures continued ambulance staffing, maintains emergency response capabilities, and strengthens service delivery to the community.
- Successfully transitioned funding for these positions from temporary federal grant support to a permanent local funding source without reducing staffing or emergency medical services.
- Continued to maintain ambulance staffing levels that improve response reliability, reduce overtime associated with staffing shortages, and enhance operational readiness for fire suppression and EMS responses.
- Continued investing in firefighter and paramedic recruitment, training, and professional development to ensure the department remains prepared to meet the community's growing emergency service needs.

2027 STRATEGIC INITIATIVES

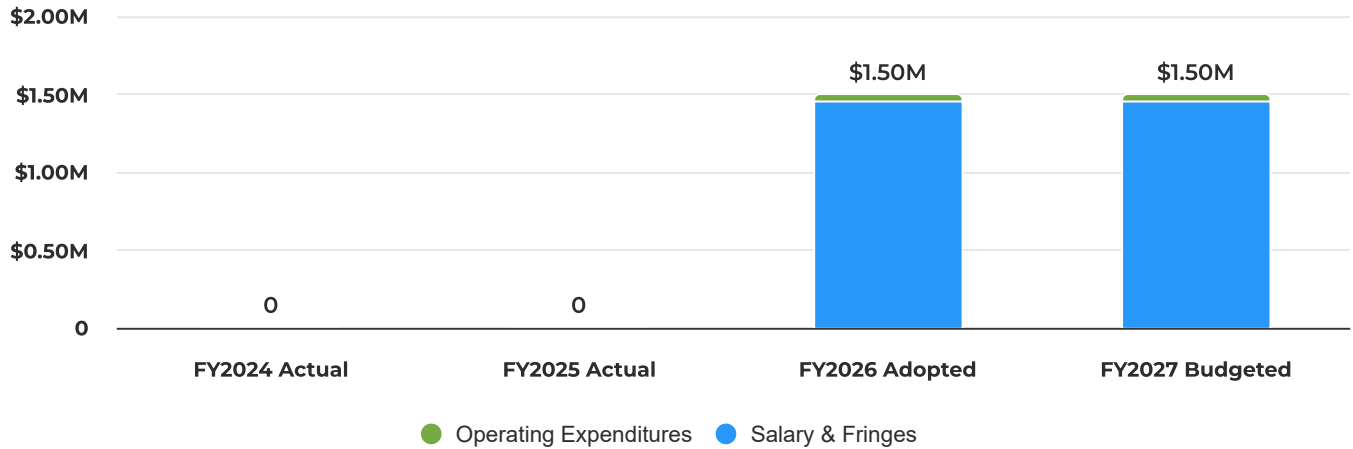
1. Ensure the successful long-term implementation of the Fire Department Referendum by maintaining the staffing levels supported through voter-approved funding.
2. Continue evaluating deployment strategies and operational data to maximize the effectiveness of fire suppression and ambulance resources while maintaining rapid response times.
3. Support recruitment, retention, and succession planning efforts to maintain a highly trained workforce capable of meeting increasing service demands.
4. Continue investing in firefighter and paramedic training, equipment, and wellness initiatives that improve employee safety, clinical performance, and operational readiness.
5. Evaluate future opportunities to enhance service delivery through technology, data-driven decision-making, and regional partnerships while maintaining fiscal responsibility.

SIGNIFICANT FUNDING OR PROGRAM CHANGES IN 2027

Beginning in 2027, the voter-approved Fire Department Referendum provides a permanent annual tax levy of \$1.5 million to sustain nine Emergency Medical Technician (EMT) and Paramedic positions that were previously funded through a federal SAFER Grant. This dedicated funding preserves ambulance staffing levels, improves emergency response reliability, and ensures the department can continue meeting the community's increasing demand for emergency medical services without reducing service levels. The referendum provides long-term financial stability by replacing temporary federal funding with a permanent local funding source.

EXPENDITURES - REFERENDUM - FIRE DEPARTMENT

Budgeted and Historical Expenditures by Appropriation Unit



Referendum - Fire Detail Expenditures

	ERP Code	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	FY 2026 Adopted vs. FY 2027 Proposed (% Change)
Salary & Fringes						
Salaries	21930-50100	\$0	\$0	\$940,810	\$1,071,294	13.9%
Overtime	21930-50300	\$0	\$0	\$25,000	\$25,000	0.0%
Residency	21930-50400	\$0	\$0	\$0	\$1,000	
FICA	21930-51010	\$0	\$0	\$13,561	\$16,908	24.7%
WRS	21930-51100	\$0	\$0	\$184,591	\$194,214	5.2%
Health Care	21930-51200	\$0	\$0	\$285,703	\$147,584	-48.3%
Total Salary & Fringes		\$0	\$0	\$1,449,665	\$1,456,000	0.4%
Operating Expenditures						
Work Supplies	21930-53200	\$0	\$0	\$25,000	\$24,000	-4.0%
Education/Training/Conferences	21930-53800	\$0	\$0	\$25,335	\$20,000	-21.1%
Total Operating Expenditures		\$0	\$0	\$50,335	\$44,000	-12.6%
Total Expenditures		\$0	\$0	\$1,500,000	\$1,500,000	0.0%

REVENUES - REFERENDUM - FIRE DEPARTMENT

Referendum - Fire Department Detail Revenues

	ERP Code	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	FY 2026 Adopted vs. FY 2027 Proposed (% Change)
Property Taxes						
Property Taxes	21930-41110	\$0	\$0	\$1,500,000	\$1,500,000	0.0%
Total Property Taxes		\$0	\$0	\$1,500,000	\$1,500,000	0.0%
Total Revenues		\$0	\$0	\$1,500,000	\$1,500,000	0.0%

LIBRARY

Nick Demske
Executive Director Library

MISSION STATEMENT

The mission of the Racine Public Library is to lift up the lives of the people of the Racine community by embracing community diversity, promoting inclusion, creating opportunity, and by supporting the development of community literacy through a love of literature, learning and civic engagement.

FUNCTION

The Racine Public Library (RPL) was established by the residents in 1897 to fulfill one of the cornerstones of democracy: an educated citizenry. It provides opportunities for every person to pursue a lifelong education. RPL is a learning institution, innovative and future-focused, supporting the love of reading and learning, and promoting curiosity and inquisitiveness for all ages. RPL is committed to equity, inclusion, and diversity.

RPL collects and preserves materials for free, equal access by all residents in a safe, neutral space where everyone is welcome and that reflects the community's expectation for services.

RPL has a highly trained staff who continually evaluate the community's needs, collaborate with other organizations to serve the community outside the building's walls, and to the best of their abilities provide residents with a positive experience. RPL staff members have open, clear, timely communication; are honest and accountable; act with integrity and professionalism; follow the American Library Association Code of Ethics; protect patron privacy, and promote intellectual freedom.

SIGNIFICANT INITIATIVES RECENTLY WORKED ON

1. In early 2026, when it became evident that two senior supervisors (with a total of nearly 70 years together working for the city) were going to retire around the same time, we realized we had the opportunity to do an org chart revision--something we had not previously planned on. This reoriented (and continues to steer) the direction of our entire year. The previous org chart had a number of different pain points, most significantly the inequity in how direct reports were balanced between supervisors. Under the last org chart, the supervisor who had the most direct reports oversaw 20, and the supervisor who had the least oversaw 1. We focused a huge amount of work--including our first ever all-supervisor retreat in March--into exploring the potential ways we could relieve this and other pain points, and it culminated in May when the board approved our org chart revision, which changed a great deal of the structure of the RPL.
2. Beyond the two retirements we had, we've also had much more significant staff turnover this year than any other in the last few decades. Filling even one role successfully takes a ton of time and work, and the RPL right now has more vacancies and hiring opportunities than I've ever seen at any one point in time before. This has been a big challenge--even just covering service areas while being down several staff members--but we've already rehired for several of those key vacancies and we will continue to be busy with that work at least through fall of this year, as well.
3. For programming, the RPL has had another banner year, especially building on the momentum of some large annual events it has built up a rhythm with. The 3rd Annual Digital Literacy Fair, the 3rd Annual Local Author Fair, the 11th Annual Black History Month Read-in, a collaboration with the Parks and Rec Main Gallery program (including their annual auction event) and our huge annual summer reading program were among some of the highlight events we held in 2026. We also have a slew of America 250th events that will continue through the rest of the year. Beyond that, we were yet again a key partner with United Way's Volunteer

Income Tax Assistance program (VITA) and helped return a total of nearly \$2M to Racine community members through that work. Big thanks to city council and our partner departments at the city for continuing to help make parking free for when we host that program every year!

4. Our staff have been contributing more to field-wide conversations than ever before, and it continues to elevate the RPL's reputation nationwide. This has especially been true through staff presenting at professional conferences throughout the country, but it also shows up in other ways. For instance, last year I was appointed to an official committee of the state which spent most of 2026 analyzing and updating the Wisconsin State Standards for Public Library Services. I also was honored to be chosen as one of only two library leaders in the whole state to represent Wisconsin in an annual DC lobbying effort organized by the national organization COSLA (Chief Officers of State Library Agencies). Through that effort, I was able to talk to law makers about the critical need for supporting the Institute of Museum and Library Services and the Library Services and Technology Act, which both have been threatened on the federal level in recent years.

2027 STRATEGIC INITIATIVES

1. Last year we hoped to finish a new strategic plan in 2026, but after vetting 5 potential consultants, we won't be getting started on a new strategic plan until this fall. That means we should be finalizing a new strat plan in Q1 or 2 of 2027. Since our last strategic plan sunset in 2025, this is a high priority for us.
2. Most of the staff turnover I mentioned above is fortunately from positive things happening. It's often employees who love working for us and are great at their jobs but work part time. Sometimes they are able to get a full time job elsewhere. This especially happens with our employees finishing out college. While we celebrate these moments for our outgoing staff....we would rather have full time roles to hire them into (and they often would rather be staying with us, if they could get a full time role). In 2027, we will be devoting special attention towards working to make that possible.
3. Our bookmobile has a 10-12 year lifespan and it is currently at year 10. As of the day I'm composing these initiatives, it had to come off the road because its roof is leaking after the brutal rains we've gotten recently. In 2027, the RPL will start making serious preparations towards replacing our bookmobile, including through a potential capital campaign, mentioned in the library goals section of this budget.
4. Every public library in the state of Wisconsin is part of a library system and every library system has a "resource library" (the big-dog library of that system). We are the resource library for our system (The Prairie Lakes Library System). This not only means we have certain responsibilities we take care of for the system; it also means we get funding from the system to carry through those responsibilities. The responsibilities we've been carrying out, however, have started to far outweigh our funding. In 2027, we plan to negotiate beyond the archaic "Resource Library Agreement" contract we're in to more of an equitable "service agreement" with our system, which should provide us more appropriate funding, more in line with the value we actually provide to the system.

2027 LIBRARY GOALS

Goal Statement #1

Increase Bookmobile Circulation by 5%

While the users of the bookmobile depend on it, rave about it, and love it fiercely, we believe it is underperforming by some key metrics. The most important metric we could work to address is physical circulation from the bookmobile. Aside from the obvious benefit of increasing the quality of service to the communities which the bookmobile serves, increasing this metric could also benefit the library's future funding, since circ to neighboring municipalities is part of our county funding-formula. In 2025, the YTD total bookmobile circ was recorded at 30,394 and we'd be looking to increase that by at least over 1500 circs (5%=1520).

Goal Statement #2

Conduct a Significant, Targeted Capital Campaign for Upcoming Expenses

The library knows it has some significant capital expenses coming up in the immediate and not-so-far-off future. Our delivery van needs to be replaced. Our staff are using their personal vehicles to do home delivery work, and we should have 1-2 vehicles as fleet for that service. Our bookmobile is at year 10 of a 10-12 year life cycle. And our automated sorter will be at the end of its life cycle in 5-6 years. All together, these expenses total around a million dollars. And as the years pass, that number will probably increase. We would like to secure half of the bookmobile and delivery van's costs through fundraising within the 2027 calendar year.

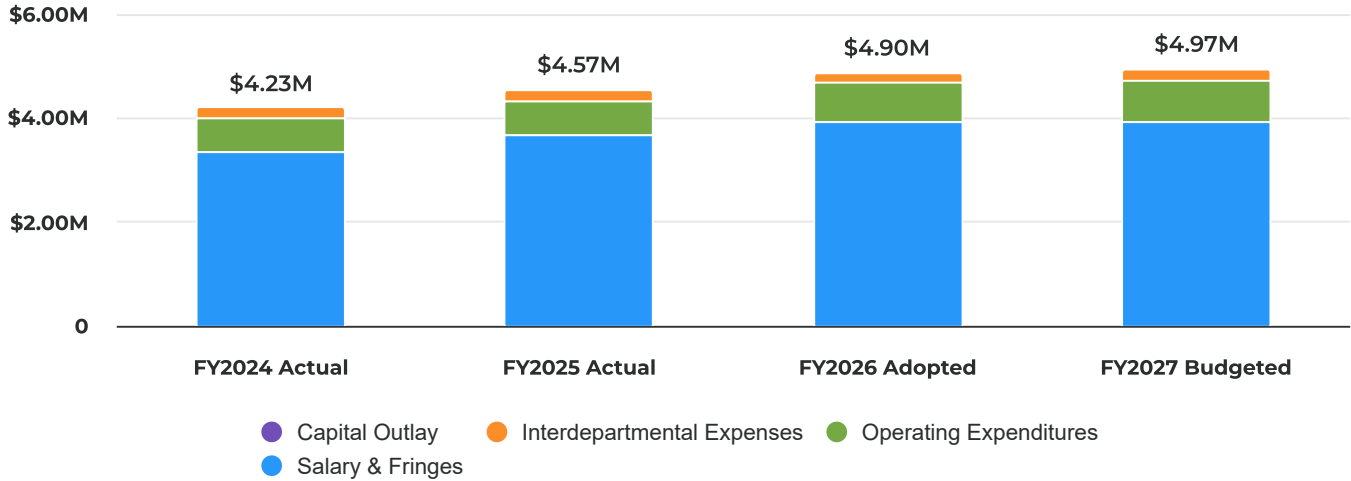
Goal Statement #3

Increase avg program attendance by 10% in 2027

This is a carryover goal from 2026. We accomplished our other two budget goals and exceeded them. This 2026 budget goal, however, as of the writing of these goals, has not been met. By the time the year is over--or even by the time this budget is introduced or approved--we hope to be closer to meeting this goal. But since we currently have made so little progress on it in the first half of the year, we are keeping it as one of our goals for 2027.

EXPENDITURES - LIBRARY

Budgeted and Historical Expenditures by Appropriation Unit



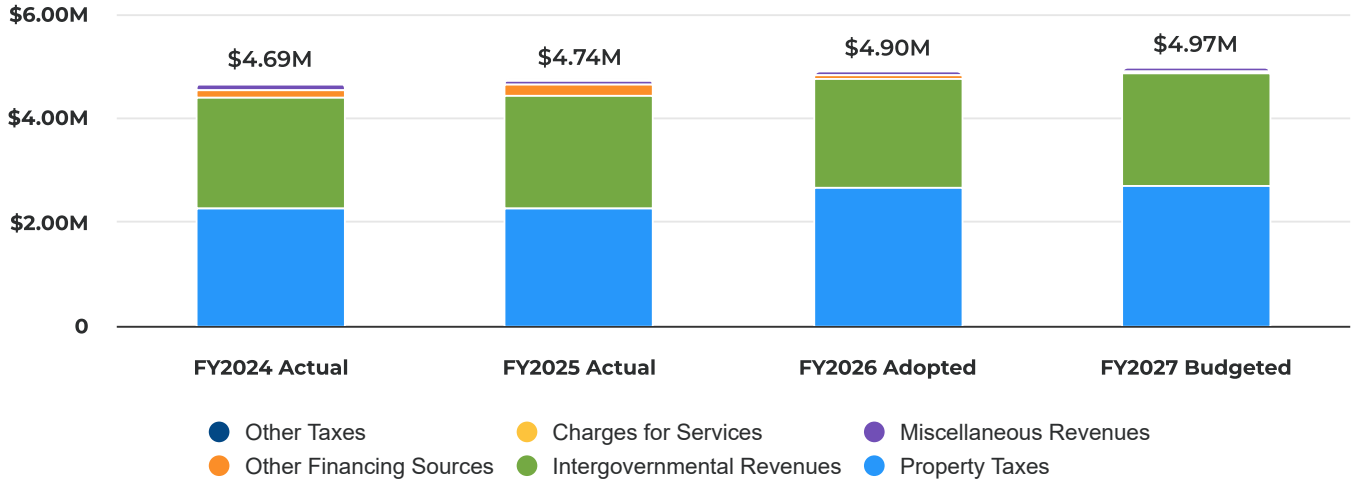
Library Detail Expenditures

	ERP Code	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	FY 2026 Adopted vs. FY 2027 Proposed (% Change)
Salary & Fringes						
Salaries	22055-50100	\$1,842,554	\$1,932,065	\$2,125,052	\$2,089,312	-1.7%
Part Time Salaries	22055-50200	\$538,674	\$546,984	\$658,268	\$609,645	-7.4%
Overtime	22055-50300	\$82	\$355	\$2,000	\$2,000	0.0%
Residency	22055-50400	\$57,059	\$50,568	\$38,650	\$55,711	44.1%
FICA	22055-51010	\$180,418	\$187,232	\$210,345	\$210,578	0.1%
WRS	22055-51100	\$141,602	\$154,388	\$172,448	\$171,821	-0.4%
Health Care	22055-51200	\$562,500	\$807,962	\$720,722	\$780,000	8.2%
Mileage	22055-51810	\$5,443	\$5,728	\$6,000	\$7,000	16.7%
Total Salary & Fringes		\$3,328,332	\$3,685,282	\$3,933,485	\$3,926,067	-0.2%
Operating Expenditures						
Contracted Services	22055-52200	\$66,468	\$73,453	\$123,000	\$143,000	16.3%
Property/Equipment Rental	22055-52210	\$20,507	\$19,367	\$19,208	\$21,470	11.8%
Advertising	22055-52315	\$6,353	\$10,290	\$6,000	\$6,420	7.0%
Office Supplies	22055-53100	\$10,740	\$15,770	\$12,500	\$12,880	3.0%
Postage & Shipping	22055-53110	\$7,100	\$6,557	\$4,200	\$5,520	31.4%
Work Supplies	22055-53200	\$24,859	\$19,336	\$29,000	\$29,000	0.0%
Janitorial Supplies	22055-53210	\$13,532	\$14,773	\$13,740	\$14,240	3.6%
Library Materials	22055-53215-55006	\$20,507	\$19,182	\$20,000	\$20,780	3.9%
Library Materials-Print	22055-53215-55111	\$97,097	\$105,067	\$108,000	\$112,320	4.0%
Library Materials-Serial	22055-53215-55112	\$16,563	\$15,427	\$20,000	\$20,780	3.9%
Library Materials-Audio Visual	22055-53215-55114	\$19,244	\$25,127	\$25,000	\$26,020	4.1%

	ERP Code	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	FY 2026 Adopted vs. FY 2027 Proposed (% Change)
Library Materials-Electronic	22055-53215-55115	\$34,515	\$42,739	\$47,500	\$61,872	30.3%
Library Materials-Other	22055-53215-55116	\$6,432	\$5,832	\$5,000	\$8,000	60.0%
Small Equipment	22055-53230	\$0	\$6	\$0	\$0	0.0%
Licenses Permits & Fees	22055-53255	\$0	\$95	\$100	\$100	0.0%
Memberships	22055-53265	\$2,179	\$2,090	\$3,140	\$3,140	0.0%
Utilities	22055-53300	\$194,438	\$171,473	\$162,000	\$169,000	4.3%
External Communication Service	22055-53360	\$8,600	\$8,918	\$9,400	\$8,600	-8.5%
Judgment & Claims	22055-53500	\$45,000	\$0	\$0	\$0	0.0%
Education/Training/Conferences	22055-53800	\$7,283	\$5,158	\$8,000	\$11,550	44.4%
Travel	22055-53810	\$773	\$3,932	\$6,000	\$10,000	66.7%
Building Repairs & Maintenance	22055-54100	\$13,520	\$19,158	\$15,000	\$15,000	0.0%
Equipment Repairs & Maintenance	22055-54200	\$2,914	\$1,168	\$16,000	\$16,000	0.0%
Grounds Repairs & Maintenance	22055-54300	\$11,886	\$12,119	\$12,500	\$13,500	8.0%
Software Maintenance	22055-54500	\$51,723	\$54,367	\$70,228	\$72,000	2.5%
Total Operating Expenditures		\$682,234	\$651,407	\$735,516	\$801,192	8.9%
Interdepartmental Expenses						
I/S Building Occupancy	22055-55100	\$159,221	\$156,522	\$163,344	\$170,656	4.5%
I/S City Telephone System	22055-55200	\$7,035	\$0	\$0	\$0	0.0%
I/S Garage Fuel	22055-55300	\$7,493	\$4,266	\$7,000	\$7,254	3.6%
I/S Garage Labor	22055-55310	\$3,976	\$6,307	\$6,360	\$6,591	3.6%
I/S Garage Materials	22055-55320	\$4,063	\$5,969	\$3,180	\$3,295	3.6%
I/S Information Systems	22055-55400	\$13,500	\$20,666	\$21,522	\$21,658	0.6%
Total Interdepartmental Expenses		\$195,287	\$193,730	\$201,406	\$209,454	4.0%
Capital Outlay						
Equipment	22055-57300	\$12,006	\$25,436	\$12,500	\$12,500	0.0%
Computer Hardware	22055-57355	\$11,919	\$18,099	\$21,150	\$21,150	0.0%
Computer Software	22055-57800	\$0	\$150	\$0	\$0	0.0%
Total Capital Outlay		\$23,925	\$43,685	\$33,650	\$33,650	0.0%
Total Expenditures		\$4,229,778	\$4,574,104	\$4,904,057	\$4,970,363	1.4%

REVENUES - LIBRARY

Budgeted and Historical Revenues Source



Library Detail Revenues

	ERP Code	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	FY 2026 Adopted vs. FY 2027 Proposed (% Change)
Property Taxes						
Property Taxes	22055-41110	\$2,257,317	\$2,257,317	\$2,674,237	\$2,700,000	1.0%
Total Property Taxes		\$2,257,317	\$2,257,317	\$2,674,237	\$2,700,000	1.0%
Other Taxes						
Sales Tax Discount	22055-41222	\$2	\$3	\$0	\$0	0.0%
Total Other Taxes		\$2	\$3	\$0	\$0	0.0%
Intergovernmental Revenues						
State Grant-Educ and Rec	22055-43571	\$7,000	\$7,000	\$10,000	\$22,800	128.0%
County Grant Library	22055-43720	\$2,119,211	\$2,165,079	\$2,055,720	\$2,152,187	4.7%
Total Intergovernmental Revenues		\$2,126,211	\$2,172,079	\$2,065,720	\$2,174,987	5.3%
Charges for Services						
Library Fines & Fees	22055-46710	\$19,668	\$17,834	\$10,000	\$10,000	0.0%
Library Misc Fees	22055-46711	\$24,287	\$3,655	\$3,000	\$3,000	0.0%
Total Charges for Services		\$43,955	\$21,489	\$13,000	\$13,000	0.0%
Miscellaneous Revenues						
Interest Income	22055-48100	\$82,160	\$69,668	\$75,000	\$42,263	-43.6%
Donations/Contributions	22055-48500	\$31,275	\$22,370	\$1,000	\$1,000	0.0%
Miscellaneous Revenue	22055-48900	\$0	\$252	\$100	\$100	0.0%
Total Miscellaneous Revenues		\$113,435	\$92,290	\$76,100	\$43,363	-43.0%
Other Financing Sources						
Transfer from General Fund	22055-49210	\$150,000	\$200,000	\$0	\$0	0.0%

	ERP Code	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	FY 2026 Adopted vs. FY 2027 Proposed (% Change)
Fund Balance Applied	22055-49300	\$0	\$0	\$75,000	\$39,013	-48.0%
Total Other Financing Sources		\$150,000	\$200,000	\$75,000	\$39,013	-48.0%
Total Revenues		\$4,690,920	\$4,743,178	\$4,904,057	\$4,970,363	1.4%

WASTE DISPOSAL

John Rooney
Commissioner of Public Works

MISSION STATEMENT

Efficiently manage and operate recycling collection services in order to comply with state law and municipal code.

FUNCTION

Waste Disposal is responsible for the collection of all residential recycling materials.

SIGNIFICANT INITIATIVES RECENTLY ACCOMPLISHED

1. Placed cameras on refuse vehicles to track missed recycling pick ups
2. Re-bid recycling hauling and changed MRF from Waste Management Germantown to John's Disposal
3. Reduced recycling residual tonnage by 10%

2027 STRATEGIC INITIATIVES

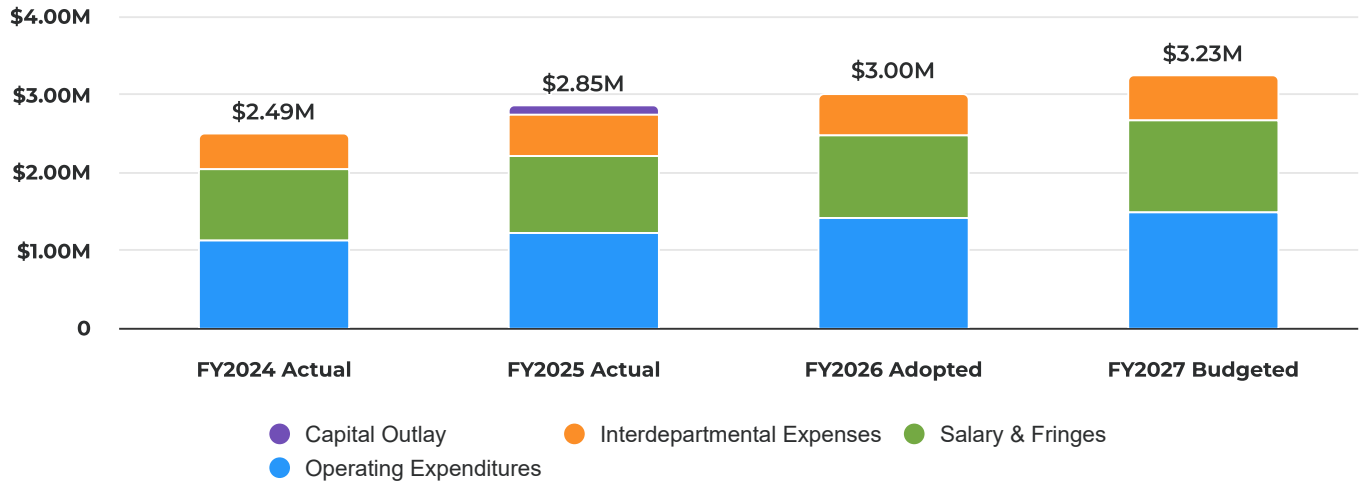
1. Continue to reduce the amount (tons) of residual/contaminated recycling from 30% of the stream to 20% of the stream.
2. Budget for one free e-recycle event for the residents of the City of Racine.
3. Continue Citywide recycling cart replacement.
4. Move yard waste drop off from Pearl Street to the transfer station site at 6300 21st Street
5. Continuing public information campaign on proper recycling methods
6. DPW will evaluate more reliable alternative options for hauling of municipal solid waste and recyclables.

SIGNIFICANT FUNDING OR PROGRAM CHANGES IN 2027

1. Provide continued capital budget funding for the city-wide cart replacement program.
2. Provide capital funding for refuse truck purchases
3. The Waste Disposal Fee will remain the same in 2027 as 2026 at \$93.22, which will provide the revenue to continue the provision of this required service. The fees associated with the Waste Disposal items brought to the Transfer Station will remain the same as in 2026 and will be charged per item as follows: Tires - \$8; Microwaves - \$20; Televisions and Computers - \$20; Non-Freon White Goods - \$20; Freon Appliances - \$30; Household Bulky Items - \$25.

EXPENDITURES - WASTE DISPOSAL

Budgeted and Historical Expenditures by Appropriation Unit



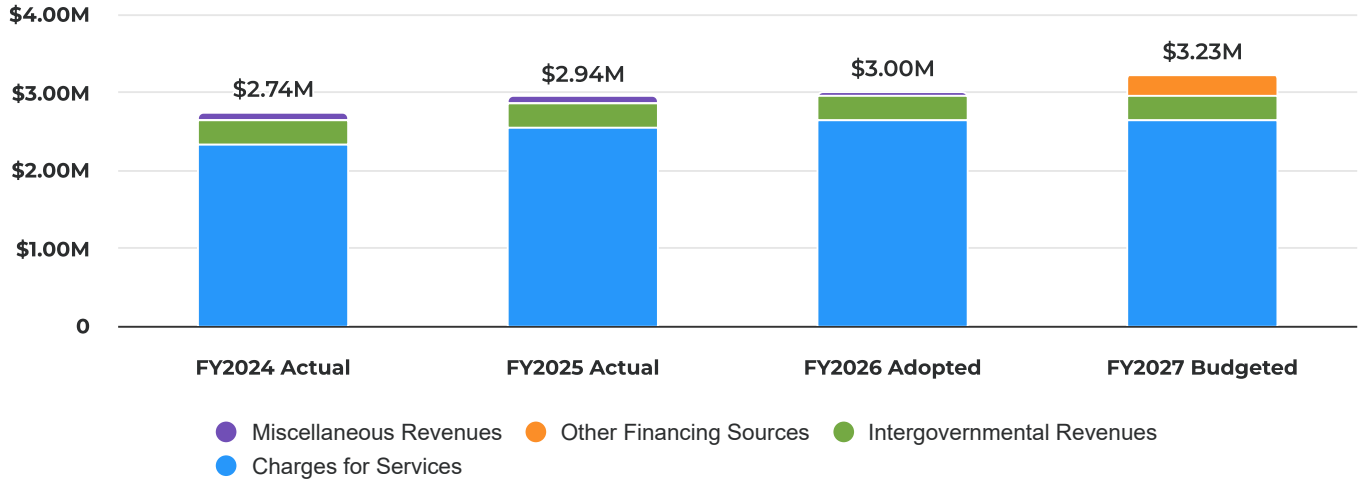
Waste Disposal Detail Expenditures

	ERP Code	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	FY 2026 Adopted vs. FY 2027 Proposed (% Change)
Salary & Fringes						
Salaries	22140-50100	\$623,573	\$642,140	\$605,900	\$767,274	26.6%
Part Time Salaries	22140-50200	\$0	\$0	\$19,610	\$0	-100.0%
Overtime	22140-50300	\$22,456	\$9,182	\$19,136	\$22,920	19.8%
Residency	22140-50400	\$5,900	\$10,934	\$12,299	\$10,520	-14.5%
FICA	22140-51010	\$46,858	\$47,493	\$48,239	\$43,248	-10.3%
WRS	22140-51100	\$44,993	\$45,844	\$45,593	\$41,892	-8.1%
Health Care	22140-51200	\$188,542	\$234,869	\$307,055	\$301,874	-1.7%
Total Salary & Fringes		\$932,322	\$990,461	\$1,057,832	\$1,187,728	12.3%
Operating Expenditures						
Professional Services	22140-52100	\$5,890	\$708	\$56,000	\$68,000	21.4%
Contracted Services	22140-52200	\$514,175	\$577,830	\$666,000	\$641,000	-3.8%
Property/Equipment Rental	22140-52210	\$489,060	\$559,060	\$550,000	\$650,000	18.2%
Advertising	22140-52315	\$711	\$558	\$1,000	\$1,000	0.0%
Work Supplies	22140-53200	\$83,727	\$54,952	\$113,000	\$100,000	-11.5%
Utilities	22140-53300	\$15,481	\$24,262	\$14,464	\$13,952	-3.5%
External Communication Service	22140-53360	\$2,649	\$1,751	\$3,500	\$2,500	-28.6%
Education/Training/Conferences	22140-53800	\$0	\$0	\$1,000	\$1,000	0.0%
Equipment Repairs & Maintenan	22140-54200	\$0	\$0	\$0	\$5,000	
Total Operating Expenditures		\$1,111,693	\$1,219,121	\$1,404,964	\$1,482,452	5.5%
Interdepartmental Expenses						
I/S Building Occupancy	22140-55100	\$10,048	\$35,807	\$40,149	\$41,000	2.1%
I/S Garage Fuel	22140-55300	\$90,326	\$62,268	\$87,000	\$92,891	6.8%

	ERP Code	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	FY 2026 Adopted vs. FY 2027 Proposed (% Change)
I/S Garage Labor	22140-55310	\$212,345	\$251,755	\$265,000	\$274,622	3.6%
I/S Garage Materials	22140-55320	\$136,490	\$186,944	\$148,400	\$154,000	3.8%
Total Interdepartmental Expenses		\$449,209	\$536,774	\$540,549	\$562,513	4.1%
Capital Outlay						
Equipment	22140-57300	\$0	\$100,000	\$0	\$0	0.0%
Total Capital Outlay		\$0	\$100,000	\$0	\$0	0.0%
Total Expenditures		\$2,493,223	\$2,846,356	\$3,003,345	\$3,232,693	7.6%

REVENUES - WASTE DISPOSAL

Budgeted and Historical Revenues by Revenue Source



Waste Disposal Detail Revenues

	ERP Code	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	FY 2026 Adopted vs. FY 2027 Proposed (% Change)
Intergovernmental Revenues						
State Grant-Recycling	22140-43545	\$314,665	\$314,403	\$315,000	\$315,000	0.0%
Total Intergovernmental Revenues		\$314,665	\$314,403	\$315,000	\$315,000	0.0%
Charges for Services						
Recycling Fees	22140-46435	\$2,326,118	\$2,539,248	\$2,643,345	\$2,642,693	0.0%
Total Charges for Services		\$2,326,118	\$2,539,248	\$2,643,345	\$2,642,693	0.0%
Miscellaneous Revenues						
Interest Income	22140-48100	\$95,379	\$77,479	\$30,000	\$0	-100.0%
Sale of Property-Recycle Mat	22140-48307	\$4,118	\$10,856	\$15,000	\$15,000	0.0%
Total Miscellaneous Revenues		\$99,497	\$88,336	\$45,000	\$15,000	-66.7%
Other Financing Sources						
Fund Balance Applied	22140-49300	\$0	\$0	\$0	\$260,000	
Total Other Financing Sources		\$0	\$0	\$0	\$260,000	
Total Revenues		\$2,740,280	\$2,941,987	\$3,003,345	\$3,232,693	7.6%

EMERGENCY MEDICAL SERVICES

Steve Hansen
Chief of Fire

MISSION

We will support our community, Paramedics and Emergency Medical Technicians through dedicated teamwork to ensure that as a Emergency Medical Services department we continue to build, sustain, and improve our capability to prepare for, protect against, respond to, recover from and mitigate all hazards with compassion, fairness, integrity and respect.

FUNCTION

The Racine Fire Department Emergency Medical Services is an all-hazards agency that provides the community with fire suppression, fire prevention, emergency medical services, hazardous materials, confined space, trench rescue, water/dive rescue, high and low angle rope rescue, and community risk reduction services to the citizens of Racine.

SIGNIFICANT INITIATIVES RECENTLY ACCOMPLISHED

- Successfully recertified all Emergency Medical Technicians and Paramedics through the Wisconsin Department of Health Services, ensuring full departmental compliance for the next three-year certification cycle.
- Completed department-wide Basic Life Support (CPR) and Advanced Cardiac Life Support (ACLS) recertification, maintaining the highest standards of clinical competency for all EMS personnel.
- Completed the Wisconsin Ground Emergency Medical Transport (WiGEMT) survey for 2025, positioning the department for continued participation in potential state EMS reimbursement opportunities.
- Three additional members successfully completed paramedic school, strengthening Advanced Life Support (ALS) staffing levels and improving the department's ability to provide high-quality patient care throughout the community.
- Continued providing CPR and Basic Life Support instruction to community members, businesses, schools, and community organizations, expanding citizen preparedness for medical emergencies.
- Installed the Stryker Power-LOAD cot system in Med 2, reducing lifting-related injuries while improving patient and provider safety during transport.
- Completed annual firefighter and EMS occupational medical evaluations to support workforce health, early disease detection, and long-term operational readiness.

2027 STRATEGIC INITIATIVES

- Continue strengthening Advanced Life Support capabilities by supporting paramedic education, continuing education, and evidence-based clinical training for EMS personnel.
- Expand community CPR, AED, Stop the Bleed, and public health education programs to improve bystander intervention and survival from medical emergencies.
- Utilize EMS response data and quality improvement initiatives to enhance patient outcomes, deployment efficiency, and system performance.
- Strengthen partnerships with hospitals, healthcare providers, and community organizations to evaluate innovative approaches that improve patient care and reduce unnecessary emergency department utilization.
- Continue investing in employee health, wellness, and injury prevention initiatives to maintain a healthy and resilient EMS workforce.

SIGNIFICANT FUNDING OR PROGRAM CHANGES IN 2027

- No significant funding changes are anticipated for 2027.
- The department will continue maximizing available state EMS reimbursement opportunities through the Wisconsin Ground Medical Transport (WiGEMT) program while evaluating future grant opportunities to support equipment replacement, training, and EMS system enhancements.

2027 EMERGENCY MEDICAL SERVICES GOALS

Goal Statement #1

Strengthen clinical response through ongoing education, quality improvement, and evidence-based patient care.

The Fire Department will continue supporting EMS personnel through continuing education, protocol updates, simulation training, and quality assurance initiatives. Clinical performance data will be reviewed to identify opportunities for improvement and ensure patients receive safe, effective, and consistent care.

Goal Statement #2

Improve emergency medical service delivery by evaluating innovative approaches that connect patients with the most appropriate level of care while maintaining emergency response readiness.

The Fire Department will continue working with healthcare providers, hospitals, and community organizations to identify opportunities that improve patient outcomes and reduce unnecessary emergency department utilization.

We will evaluate response data and EMS trends to support operational efficiency while ensuring emergency resources remain available for high-acuity incidents.

Goal Statement #3

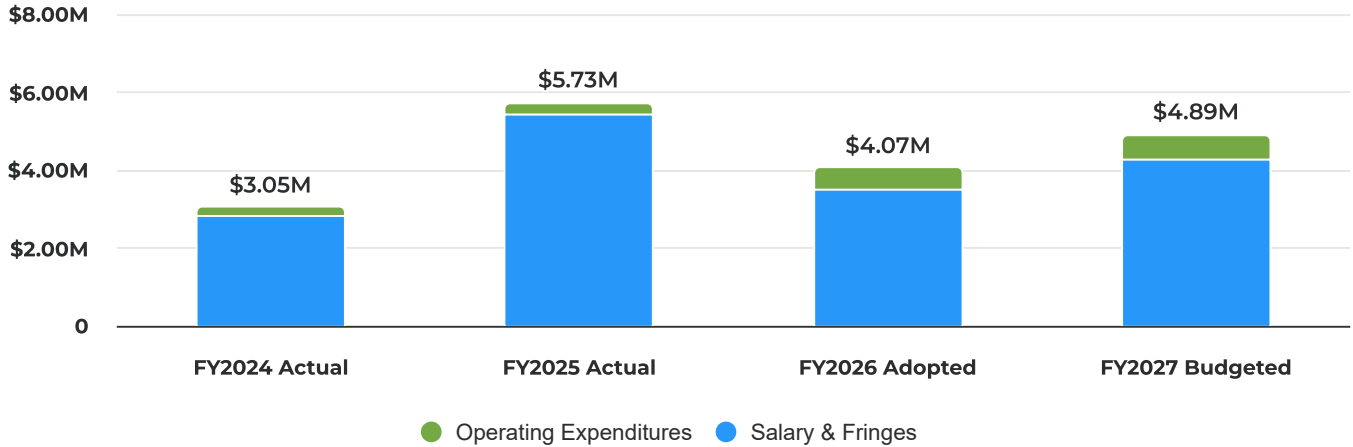
Improve emergency medical service delivery by evaluating innovative approaches that connect patients with the most appropriate level of care while maintaining emergency response readiness.

The Fire Department will continue working with healthcare providers, hospitals, and community organizations to identify opportunities that improve patient outcomes and reduce unnecessary emergency department utilization.

We will evaluate response data and EMS trends to support operational efficiency while ensuring emergency resources remain available for high-acuity incidents.

EXPENDITURES - EMERGENCY MEDICAL SERVICES

Budgeted and Historical Expenditures by Appropriation Unit

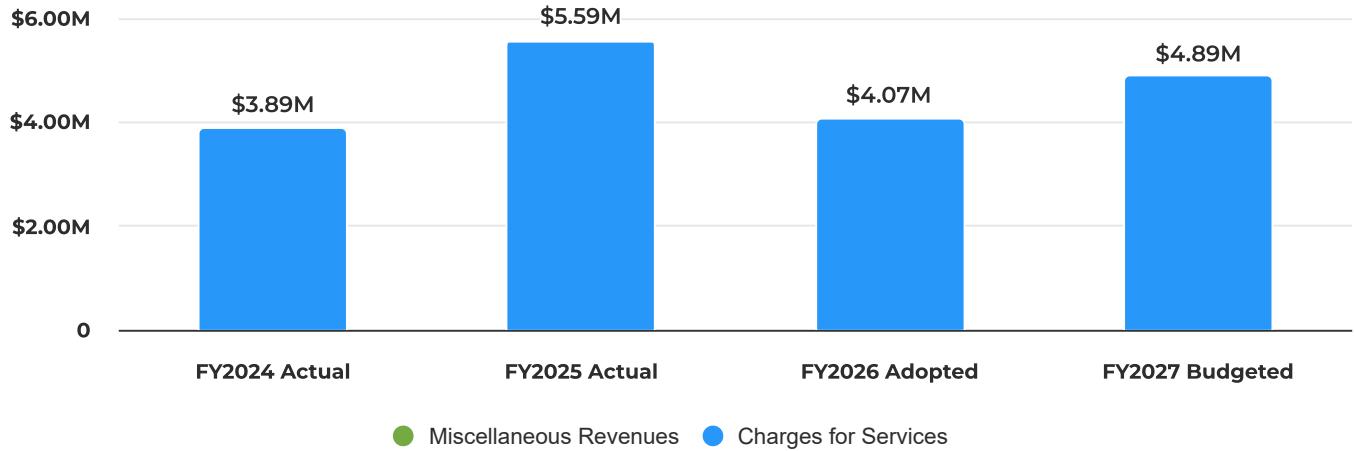


Emergency Medical Service Detail Expenditures

	ERP Code	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	FY 2026 Adopted vs. FY 2027 Proposed (% Change)
Salary & Fringes						
Salaries	22230-50100	\$2,127,344	\$3,909,445	\$2,112,311	\$2,602,658	23.2%
Part Time Salaries	22230-50200	\$177,902	\$181,476	\$200,000	\$225,000	12.5%
Overtime	22230-50300	\$3,050	\$5,106	\$75,000	\$75,000	0.0%
Residency	22230-50400	\$0	\$0	\$0	\$5,000	
FICA	22230-51010	\$34,195	\$59,705	\$39,579	\$47,597	20.3%
WRS	22230-51100	\$457,509	\$798,465	\$453,673	\$669,357	47.5%
Health Care	22230-51200	\$0	\$484,777	\$636,000	\$630,000	-0.9%
Total Salary & Fringes		\$2,800,000	\$5,438,974	\$3,516,563	\$4,254,612	21.0%
Operating Expenditures						
Ambulance Billing Services	22230-52110	\$252,994	\$272,028	\$275,437	\$275,000	-0.2%
Contracted Services	22230-52200	\$0	\$0	\$20,000	\$47,000	135.0%
Copying & Printing	22230-53160	\$0	\$0	\$0	\$1,500	
Work Supplies	22230-53200	\$0	\$17,965	\$175,000	\$195,000	11.4%
External Communication Service	22230-53360	\$0	\$0	\$15,000	\$15,000	0.0%
Education/Training/Conferences	22230-53800	\$0	\$0	\$70,000	\$80,000	14.3%
Equipment Repairs & Maintenananc	22230-54200	\$0	\$0	\$0	\$25,000	
Total Operating Expenditures		\$252,994	\$289,993	\$555,437	\$638,500	15.0%
Total Expenditures		\$3,052,994	\$5,728,966	\$4,072,000	\$4,893,112	20.2%

REVENUES - EMERGENCY MEDICAL SERVICES

Budgeted and Historical Revenues by Source



Emergency Medical Services Detail Revenues

	ERP Code	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	FY 2026 Adopted vs. FY 2027 Proposed (% Change)
Charges for Services						
Ambulance/EMS Fees	22230-46230	\$3,893,699	\$5,557,721	\$4,057,000	\$4,888,112	20.5%
Total Charges for Services		\$3,893,699	\$5,557,721	\$4,057,000	\$4,888,112	20.5%
Miscellaneous Revenues						
Interest Income	22230-48100	\$0	\$32,475	\$15,000	\$5,000	-66.7%
Total Miscellaneous Revenues		\$0	\$32,475	\$15,000	\$5,000	-66.7%
Total Revenues		\$3,893,699	\$5,590,196	\$4,072,000	\$4,893,112	20.2%

MUNICIPAL COURT

Robert Weber
Municipal Judge

MISSION STATEMENT

The City of Racine Municipal Court is dedicated to administering justice in an equitable, impartial and timely manner in accordance with the rule of law. The Municipal Court shall provide the public and other agencies it serves with an accessible, safe, respectful environment in which to conduct business and resolve disputes. The Racine Municipal Court is also committed to promoting excellence, integrity and competence while ensuring public trust and confidence in the judicial system.

FUNCTION

The Municipal Court adjudicates alleged ordinance violations by accepting pleas, making and rendering judgments, setting those forfeitures not reserved for the Common Council, making decisions of law, ruling on objections, granting or denying motions and collecting forfeitures. The Municipal Court is responsible for being a buffer between the citizens and the police by assuring that defendants are not convicted unless they plead guilty or no contest to charges, or are proven guilty by admissible, clear, convincing and satisfactory evidence adduced at trial.

SIGNIFICANT INITIATIVES RECENTLY ACCOMPLISHED

1. An additional camera was installed on the first floor of the Annex for additional security during court proceedings.
2. Continue to collaborate with other municipal courts in Wisconsin to discuss ways to decrease costs.
3. Municipal Court Clerk continues to take classes through Judicial Education.

2027 STRATEGIC INITIATIVES

1. Review, properly erase, and securely dispose of trial cassette recordings that are more than 10 years old in accordance with the Court's records retention schedule and applicable laws and policies. This initiative will reduce storage needs, improve records management, protect confidential information, and ensure the Court maintains an organized and compliant records system.

SIGNIFICANT FUNDING OR PROGRAM CHANGES IN 2027

1. Request for \$700 to be added to the postage & shipping budget due to the increase in USPS postage prices.
2. Request for \$350 to be added to the education/training budget so both full-time clerks can attend the municipal court clerk conference yearly.

2027 MUNICIPAL COURT GOALS

Goal Statement #1

Effectively Dealing With Quality Of Life Issues

The City of Racine Municipal Court is the only community court that deals with its residents' quality of life issues, which include:

Animal control code violations
Building code violations

Health code violations
Neighborhood disputes including trespass and vandalism
First offense OWI cases
Middle and High School Truancy cases
Disorderly Conduct, Resisting Arrest and Failure to Obey Officer violations

The City of Racine is a large, diverse, urban community which our case load reflects. It is therefore imperative that every defendant is presented with a meaningful opportunity to tell his/her story and to explain their unique situation and circumstances, bearing in mind that for most individuals (aside from jury duty), it is likely to be their one and only contact with a court.

As the third branch of government, it is necessary to provide true access to justice by ensuring the timely and impartial resolution of cases that come before it. The Court attempts to accomplish this overall objective in a variety of ways:

First, by resolving cases as early as possible – while guaranteeing the rights of every person who comes before it – including those who are handicapped or who do not speak English. The Court has an ongoing effort to provide all notices, procedures and explanation of rules in Spanish, and can and do make arrangements for translators who speak other languages for those who need such services.

Second, by being accountable for the public funds and technology services provided to the Court, and striving to be transparent in the Court's operations and fiscal management (including the enforcement of court judgments) – all the while being cognizant that the primary purpose of the court is the equitable administration of justice in a manner that does not discriminate against any individual – and to do so independent of local government economics.

Third, to ensure that each individual defendant who appears in court is left with the belief that s/he was treated fairly and with respect, regardless of the Court's ultimate decision. This is particularly important in Municipal Court because it is a civil court, not a criminal court – which means that the court cannot appoint an attorney for a minor or an impoverished adult – and also means that the prosecutor can compel a defendant to testify, and that no defendant is entitled to a jury trial.

Fourth, the Court must protect the community and reduce recidivism by fair sentencing and ensuring defendants – particularly minors – leave with an understanding that there are consequences to actions whether by the imposition of forfeitures, community service or other sentencing options.

Goal Statement #2

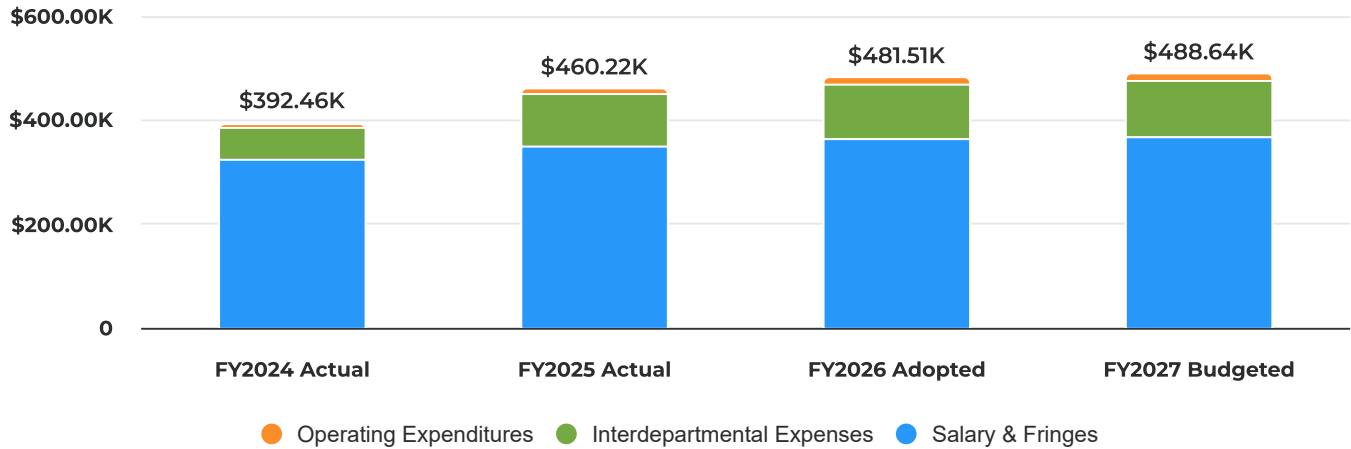
Improve Customer Service to the Public

As an addition to the goal statement of 2026, the court intends to focus on the following goals:

Time required to process cases
Time spent by litigants waiting at the customer service window and in court
Continue to address need for public information about court procedures
Continue to use new technology as a process for accomplishing goals
Continue to be sensitive to the needs of a diverse community, including youth, elders, gender and race

EXPENDITURES - MUNICIPAL COURT

Budgeted and Historical Expenditures by Appropriation Unit



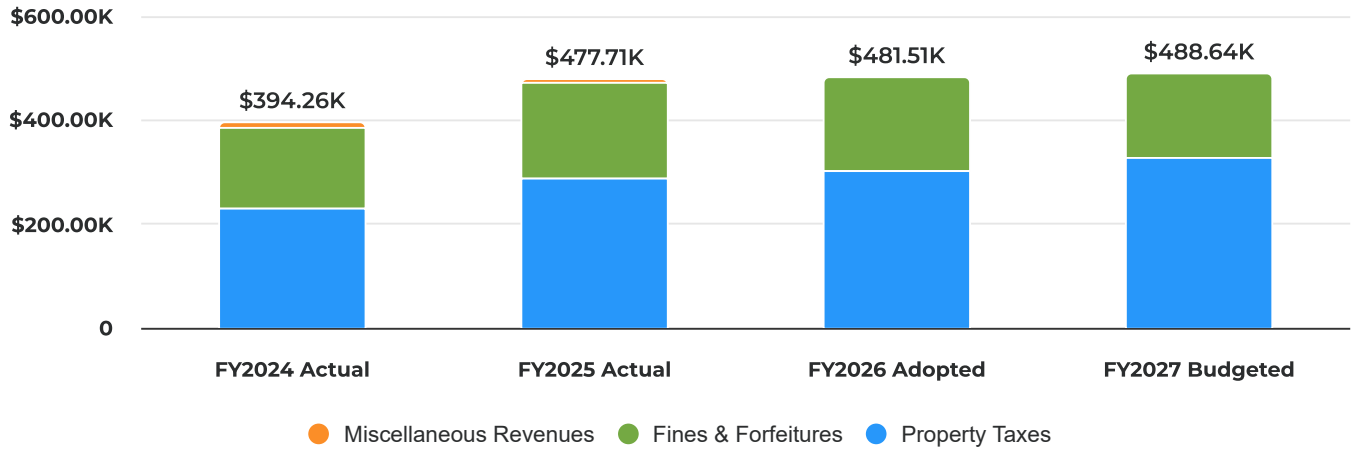
Municipal Court Detail Expenditures

	ERP Code	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	FY 2026 Adopted vs. FY 2027 Proposed (% Change)
Salary & Fringes						
Salaries	22332-50100	\$216,963	\$219,272	\$224,073	\$231,104	3.1%
Part Time Salaries	22332-50200	\$27,391	\$30,337	\$31,075	\$32,718	5.3%
Overtime	22332-50300	\$0	\$86	\$0	\$575	
Residency	22332-50400	\$5,651	\$5,627	\$5,982	\$6,183	3.4%
FICA	22332-51010	\$18,032	\$18,495	\$19,633	\$20,292	3.4%
WRS	22332-51100	\$10,116	\$10,550	\$11,198	\$11,655	4.1%
Health Care	22332-51200	\$45,000	\$64,637	\$69,600	\$62,400	-10.3%
Mileage	22332-51810	\$363	\$535	\$520	\$620	19.2%
Total Salary & Fringes		\$323,516	\$349,539	\$362,081	\$365,547	1.0%
Operating Expenditures						
Contracted Services	22332-52200	\$421	\$992	\$990	\$850	-14.1%
Property/Equipment Rental	22332-52210	\$893	\$1,844	\$1,773	\$1,773	0.0%
Office Supplies	22332-53100	\$1,147	\$1,841	\$2,960	\$2,400	-18.9%
Postage & Shipping	22332-53110	\$3,553	\$4,500	\$4,000	\$4,700	17.5%
Copying & Printing	22332-53160	\$390	\$275	\$500	\$500	0.0%
Memberships	22332-53265	\$190	\$260	\$260	\$260	0.0%
Education/Training/Conferences	22332-53800	\$1,637	\$1,707	\$1,798	\$2,148	19.5%
Total Operating Expenditures		\$8,231	\$11,419	\$12,281	\$12,631	2.8%
Interdepartmental Expenses						
I/S Building Occupancy	22332-55100	\$28,102	\$61,042	\$68,404	\$71,466	4.5%
I/S City Telephone System	22332-55200	\$2,129	\$0	\$0	\$0	0.0%
I/S Information Systems	22332-55400	\$30,478	\$38,222	\$38,746	\$39,000	0.7%

	ERP Code	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	FY 2026 Adopted vs. FY 2027 Proposed (% Change)
Total Interdepartmental Expenses		\$60,709	\$99,264	\$107,150	\$110,466	3.1%
Total Expenditures		\$392,456	\$460,222	\$481,512	\$488,644	1.5%

REVENUES - MUNICIPAL COURT

Budgeted and Historical Revenues by Source



Municipal Court Detail Revenues

	ERP Code	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	FY 2026 Proposed vs. FY 2027 Budgeted (% Change)
Property Taxes						
Property Taxes	22332-41110	\$228,580	\$286,341	\$301,512	\$328,569	9.0%
Total Property Taxes		\$228,580	\$286,341	\$301,512	\$328,569	9.0%
Fines & Forfeitures						
Muni Court Fines	22332-45110	\$157,641	\$184,692	\$180,000	\$160,075	-11.1%
Total Fines & Forfeitures		\$157,641	\$184,692	\$180,000	\$160,075	-11.1%
Miscellaneous Revenues						
Interest Income	22332-48100	\$8,041	\$6,682	\$0	\$0	0.0%
Total Miscellaneous Revenues		\$8,041	\$6,682	\$0	\$0	0.0%
Total Revenues		\$394,263	\$477,715	\$481,512	\$488,644	1.5%

CEMETERY

Matthew Koepnick

Director of Parks, Recreation, & Cultural Services

MISSION STATEMENT

The mission of the Cemetery Division is to provide respectful, affordable, and dignified cemetery services that honor loved ones, support families, and preserve the history of the Racine community. Mound and Graceland Cemeteries serve as places of remembrance, reflection, peace, and civic history, recognizing that every life is worth remembering.

FUNCTION

The Cemetery Division is responsible for the care, operation, and maintenance of Mound and Graceland Cemeteries. Services include burial coordination, lot sales, cemetery records assistance, grounds maintenance, building and equipment maintenance, and support for families, visitors, and individuals researching family history.

Graceland Cemetery is a 50-acre cemetery located on Osborne Boulevard and includes more than 2,600 burials. Mound Cemetery is a 55-acre cemetery located on West Boulevard and serves as the resting place for many notable Racine residents, including business leaders, veterans, former mayors, political figures, and other community members. Mound Cemetery also contains historic Native American burial mounds, reflecting the site's long-standing cultural and historical significance.

The division also supports public access to cemetery information through the City's interactive Cemetery Viewer, which allows users to search for loved ones, locate gravesites, and view burial locations within Mound and Graceland Cemeteries. In addition to providing interment services, the Cemetery Division works to maintain the cemeteries as attractive, peaceful, and historically meaningful public spaces for remembrance, contemplation, nature, and community heritage.

2026 SIGNIFICANT INITIATIVES RECENTLY ACCOMPLISHED

- Launched the City's interactive Cemetery Viewer, improving public access to cemetery records by allowing users to search for loved ones, locate gravesites, and view burial locations within Mound and Graceland Cemeteries.
- Replaced the previous ECIMS cemetery management system into ESRI and transitions from an MS Access-drive system to a Polimorphic/MUNIS system, improving integration with existing City financial software, records management, and internal financial processes.
- Selective repaving of cemetery roads to improve access, safety, and long-term maintenance within Mound and Graceland Cemeteries.
- Graceland cemetery pond dredging and maintenance

2027 STRATEGIC INITIATIVES

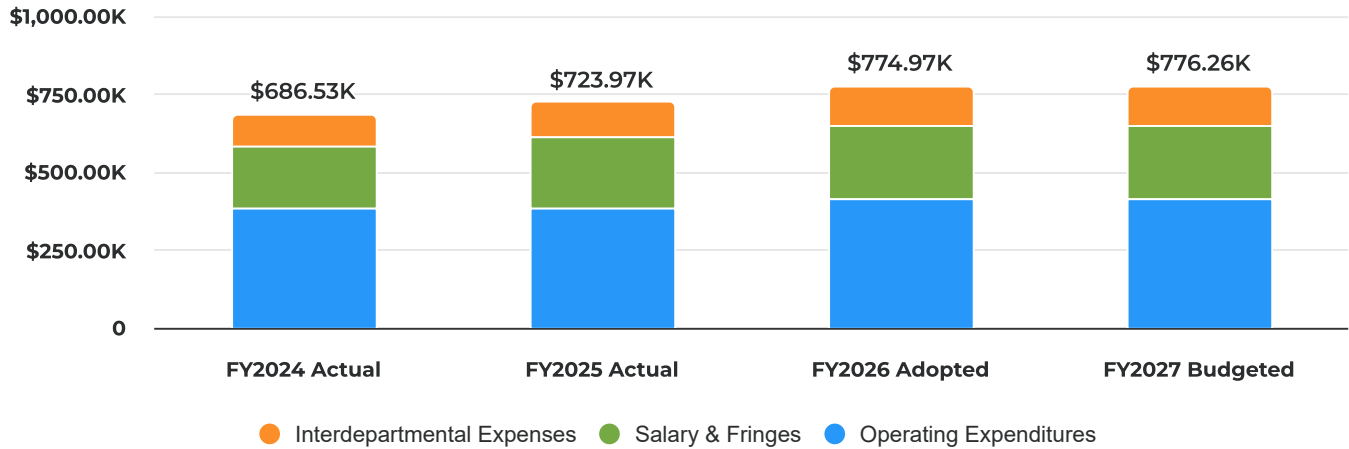
Continue cemetery infrastructure and grounds improvements, including selective road repaving, routine facility maintenance, and preservation of Mound and Graceland Cemeteries as accessible, respectful, and historically significant public spaces.

2027 SIGNIFICANT OPERATING OR PROGRAM FUNDING

1% increase in fees

EXPENDITURES - CEMETERY

Budgeted and Historical Expenditures by Appropriation Unit



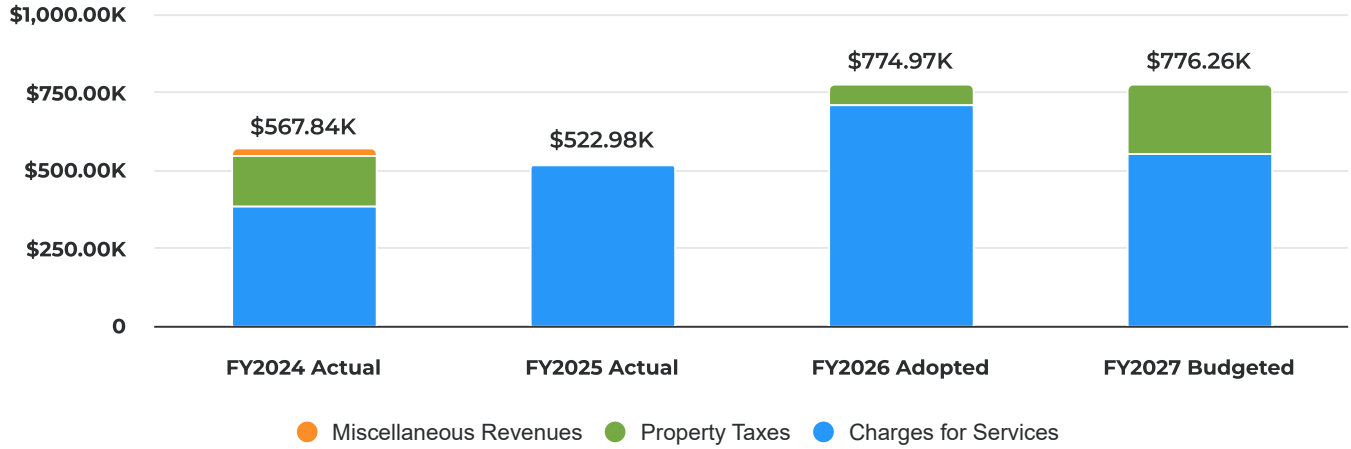
Cemetery Detail Expenditures

	ERP Code	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	FY 2026 Adopted vs. FY 2027 Proposed (% Change)
Salary & Fringes						
Salaries	22450-50100	\$132,983	\$142,475	\$145,794	\$146,717	0.6%
Residency	22450-50400	\$0	\$691	\$0	\$2,617	
FICA	22450-51010	\$9,505	\$10,054	\$11,154	\$11,424	2.4%
WRS	22450-51100	\$9,178	\$9,952	\$10,497	\$10,827	3.1%
Health Care	22450-51200	\$45,000	\$64,637	\$69,600	\$62,400	-10.3%
Total Salary & Fringes		\$196,667	\$227,808	\$237,045	\$233,985	-1.3%
Operating Expenditures						
Contracted Services	22450-52200	\$315,221	\$308,862	\$349,000	\$349,000	0.0%
Banking/Financial Charges	22450-52220	\$8,280	\$6,924	\$4,000	\$0	-100.0%
Advertising	22450-52315	\$300	\$300	\$300	\$600	100.0%
Office Supplies	22450-53100	\$3,436	\$3,913	\$4,500	\$4,500	0.0%
Postage & Shipping	22450-53110	\$0	\$200	\$200	\$250	25.0%
Work Supplies	22450-53200	\$2,313	\$2,530	\$0	\$0	0.0%
Utilities	22450-53300	\$36,750	\$41,187	\$38,000	\$40,500	6.6%
Grounds Repairs & Maintenance	22450-54300	\$17,508	\$18,456	\$15,000	\$16,000	6.7%
Total Operating Expenditures		\$383,807	\$382,373	\$411,000	\$410,850	0.0%
Interdepartmental Expenses						
I/S Building Occupancy	22450-55100	\$84,469	\$87,742	\$98,380	\$102,783	4.5%
I/S City Telephone System	22450-55200	\$602	\$0	\$0	\$0	0.0%
I/S Garage Fuel	22450-55300	\$1,008	\$475	\$1,200	\$1,244	3.7%

	ERP Code	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	FY 2026 Adopted vs. FY 2027 Proposed (% Change)
I/S Garage Labor	22450-55310	\$560	\$2,304	\$3,180	\$3,295	3.6%
I/S Garage Materials	22450-55320	\$87	\$1,191	\$1,060	\$1,098	3.6%
I/S Information Systems	22450-55400	\$19,334	\$22,081	\$23,108	\$23,000	-0.5%
Total Interdepartmental Expenses		\$106,060	\$113,793	\$126,928	\$131,420	3.5%
Total Expenditures		\$686,534	\$723,974	\$774,973	\$776,255	0.2%

REVENUES - CEMETERY

Budgeted and Historical Revenues by Source



Cemetery Detail Revenues

	ERP Code	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	FY 2026 Adopted vs. FY 2027 Proposed (% Change)
Property Taxes						
Property Taxes	22450-41110	\$164,313	\$0	\$64,973	\$226,255	248.2%
Total Property Taxes		\$164,313	\$0	\$64,973	\$226,255	248.2%
Charges for Services						
Cemetery Charges	22450-46540	\$383,056	\$515,857	\$710,000	\$550,000	-22.5%
Total Charges for Services		\$383,056	\$515,857	\$710,000	\$550,000	-22.5%
Miscellaneous Revenues						
Interest Income	22450-48100	\$19,887	\$6,669	\$0	\$0	0.0%
Donations/Contributions	22450-48500	\$580	\$450	\$0	\$0	0.0%
Total Miscellaneous Revenues		\$20,467	\$7,119	\$0	\$0	0.0%
Total Revenues		\$567,836	\$522,976	\$774,973	\$776,255	0.2%

INSPECTION & NEIGHBORHOOD SERVICES

Jeffrey Hintz

Interim Director of City Development

MISSION STATEMENT

The Inspection & Neighborhood Services Department promotes safe, healthy, well-maintained, and vibrant neighborhoods by ensuring compliance with housing, building, and property maintenance standards. The Department works with property owners, residents, businesses, and community partners to identify and address property conditions that negatively impact health, safety, housing quality, and neighborhood stability. Through proactive inspection, property registration, nuisance abatement, receivership, and enforcement activities, the Department seeks to preserve housing, improve neighborhood conditions, and encourage responsible property ownership.

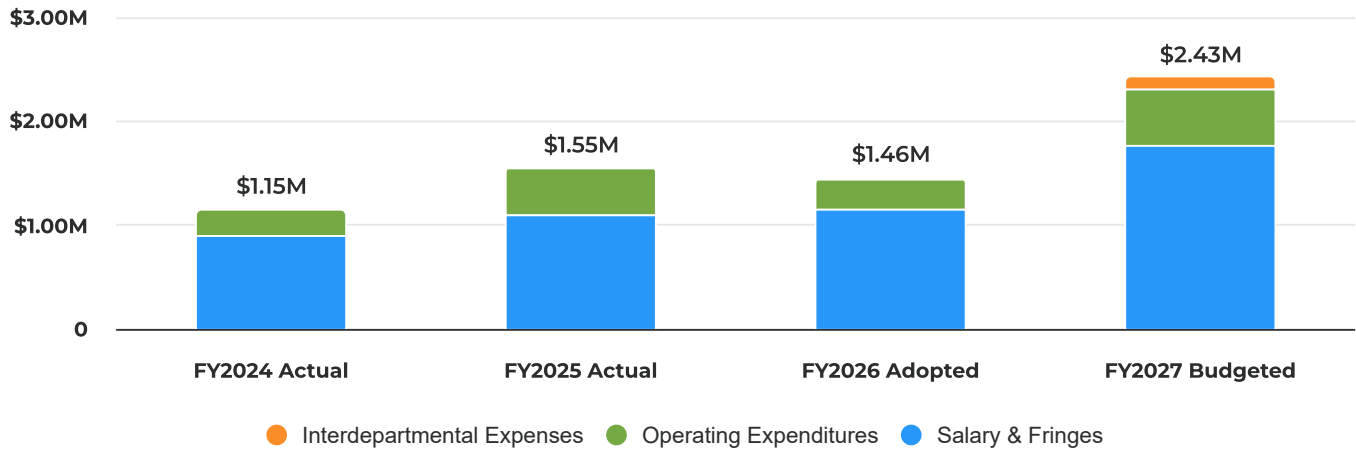
FUNCTION

The Inspection & Neighborhood Services Department is responsible for administering and enforcing City requirements related to the condition, maintenance, registration, and use of residential and other properties. Core functions include:

- Housing Inspection – Conduct inspections of residential properties to identify and address conditions affecting health, safety, habitability, and compliance with applicable housing standards.
- Building Inspection – Conduct inspections and enforce building, property maintenance, and related construction requirements to promote safe and code-compliant structures.
- Property Registration – Administer property registration requirements and maintain accurate information regarding properties and responsible property owners to support effective inspection, communication, and enforcement.
- Nuisance Property Enforcement – Identify, investigate, and address properties that constitute or contribute to nuisances, unsafe conditions, neighborhood deterioration, or repeated code violations.
- Receivership – Coordinate and administer the City's receivership process for qualifying properties when necessary to address significant property conditions, protect neighborhood interests, and facilitate the repair, rehabilitation, or appropriate disposition of distressed properties.
- Code Compliance and Enforcement – Investigate complaints and reported violations, conduct follow-up inspections, issue notices and orders, and coordinate appropriate enforcement actions to achieve compliance with City requirements.
- Property Maintenance and Neighborhood Preservation – Address deteriorated, vacant, abandoned, or poorly maintained properties that may adversely affect surrounding properties, housing quality, and neighborhood stability.
- Owner and Community Coordination – Work with property owners, residents, neighborhood organizations, contractors, and other City departments and community partners to encourage voluntary compliance, property improvement, and long-term neighborhood stability.
- Case Management and Follow-Up – Maintain inspection and enforcement records, monitor outstanding violations, track corrective actions, and ensure that cases are appropriately resolved or escalated when compliance is not achieved.

EXPENDITURES - INSPECTION & NEIGHBORHOOD SERVICES

Budgeted and Historical Expenditures by Appropriation Unit



Inspection & Neighborhood Services Detail Expenditures

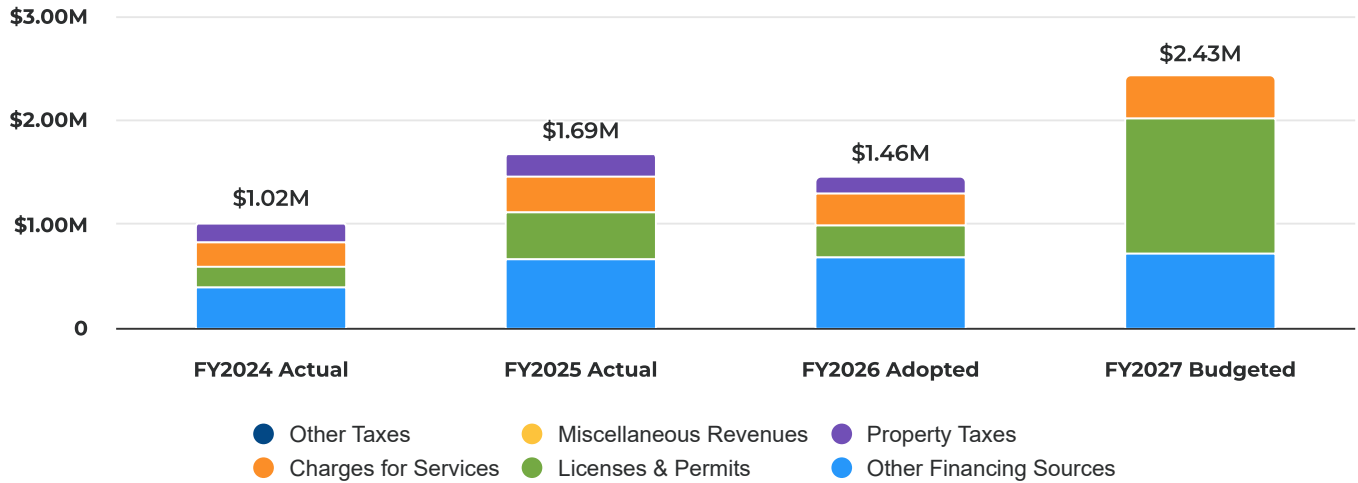
	ERP Code	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	FY 2026 Adopted vs. FY 2027 Proposed (% Change)
Salary & Fringes						
Salaries	22560-50100	\$218,033	\$222,154	\$259,127	\$179,927	-30.6%
Full Time Salaries	22560-50100-16003	\$0	\$0	\$0	\$565,946	
Full Time Salaries-CDBg	22560-50100-60025	\$337,212	\$436,915	\$444,346	\$412,034	-7.3%
Part Time Salaries	22560-50200	\$0	\$0	\$11,788	\$0	-100.0%
Overtime	22560-50300	\$406	\$193	\$0	\$0	0.0%
Residency	22560-50400	\$11,434	\$14,828	\$12,221	\$15,296	25.2%
Residency	22560-50400-16003	\$0	\$0	\$0	\$6,966	
FICA	22560-51010	\$12,607	\$19,888	\$23,307	\$16,579	-28.9%
FICA	22560-51010-16003	\$0	\$0	\$0	\$44,721	
FICA-CDBG	22560-51010-60025	\$30,792	\$32,243	\$33,939	\$31,523	-7.1%
WRS	22560-51100	\$9,980	\$17,566	\$19,537	\$14,153	-27.6%
WRS	22560-51100-16003	\$0	\$0	\$0	\$41,535	
WRS-CDBG	22560-51100-60025	\$28,710	\$29,290	\$31,994	\$29,873	-6.6%
Health Care	22560-51200	\$231,770	\$119,292	\$111,366	\$62,966	-43.5%
Health Care	22560-51200-16003	\$0	\$0	\$0	\$156,000	
Health Care	22560-51200-60025	\$0	\$174,504	\$174,834	\$155,434	-11.1%
Mileage	22560-51810	\$21,825	\$26,100	\$21,600	\$21,600	0.0%

	ERP Code	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	FY 2026 Adopted vs. FY 2027 Proposed (% Change)
Mileage	22560-51810-16003	\$0	\$0	\$0	\$16,200	
Total Salary & Fringes		\$902,768	\$1,092,971	\$1,144,059	\$1,770,753	54.8%
Operating Expenditures						
Professional Services	22560-52100-16003	\$0	\$0	\$0	\$5,000	
Contracted Services	22560-52200	\$214,661	\$405,828	\$250,000	\$300,000	20.0%
Property/Equipment Rental	22560-52210-16003	\$0	\$0	\$0	\$2,800	
Outside Help	22560-52310-16003	\$0	\$0	\$0	\$1,000	
Advertising	22560-52315-16003	\$0	\$0	\$0	\$800	
Raze Board Remove Buildings	22560-52390	\$3,610	\$16,360	\$0	\$30,000	
Raze Board Remove Buildings	22560-52390-16003	\$0	\$0	\$0	\$100,000	
Office Supplies	22560-53100	\$1,968	\$2,743	\$3,500	\$3,500	0.0%
Office Supplies	22560-53100-16003	\$0	\$0	\$0	\$3,800	
Postage & Shipping	22560-53110	\$0	\$15,346	\$10,000	\$15,000	50.0%
Postage & Shipping	22560-53110-16003	\$0	\$0	\$0	\$1,500	
Publications & Subscriptions	22560-53115	\$0	\$149	\$250	\$250	0.0%
Publications & Subscriptions	22560-53115-16003	\$0	\$0	\$0	\$2,500	
Copying & Printing	22560-53160	\$2,054	\$3,146	\$5,000	\$5,000	0.0%
Copying & Printing	22560-53160-16003	\$0	\$0	\$0	\$1,000	
Work Supplies	22560-53200	\$1,070	\$722	\$3,500	\$5,000	42.9%
Work Supplies	22560-53200-16003	\$0	\$0	\$0	\$4,500	
Memberships	22560-53265	\$0	\$0	\$250	\$250	0.0%
Memberships	22560-53265-16003	\$0	\$0	\$0	\$600	
External Communication Service	22560-53360	\$6,614	\$7,284	\$7,200	\$7,200	0.0%
External Communication Service	22560-53360-16003	\$0	\$0	\$0	\$8,500	
Education/Training/Conferences	22560-53800	\$0	\$5,549	\$2,500	\$2,500	0.0%
Education/Training/Conferences	22560-53800-16003	\$0	\$0	\$0	\$6,000	
Travel	22560-53810	\$0	\$3,531	\$5,000	\$5,000	0.0%
Travel	22560-53810-16003	\$0	\$0	\$0	\$13,500	
Software Maintenance	22560-54500	\$18,000	\$0	\$0	\$0	0.0%
Total Operating Expenditures		\$247,977	\$460,659	\$287,200	\$525,200	82.9%
Interdepartmental Expenses						
I/S Building Occupancy	22560-55100	\$0	\$0	\$23,403	\$20,000	-14.5%
I/S Building Occupancy	22560-55100-16003	\$0	\$0	\$0	\$14,451	
I/S Information Systems	22560-55400-16003	\$0	\$0	\$0	\$92,268	

	ERP Code	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	FY 2026 Adopted vs. FY 2027 Proposed (% Change)
Equipment/Storage Rent	22560-55500	\$0	\$594	\$2,500	\$2,500	0.0%
Total Interdepartmental Expenses		\$0	\$594	\$25,903	\$129,219	398.9%
Total Expenditures		\$1,150,745	\$1,554,224	\$1,457,162	\$2,425,172	66.4%

REVENUES - INSPECTION & NEIGHBORHOOD SERVICES

Budgeted and Historical Revenues by Source



Inspection & Neighborhood Services Detail Revenues

	ERP Code	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	FY 2026 Adopted vs. FY 2027 Proposed (% Change)
Property Taxes						
Property Taxes	22560-41110	\$168,450	\$220,680	\$162,049	\$0	-100.0%
Total Property Taxes		\$168,450	\$220,680	\$162,049	\$0	-100.0%
Other Taxes						
Sales Tax Discount	22560-41222	\$76	\$136	\$0	\$0	0.0%
Total Other Taxes		\$76	\$136	\$0	\$0	0.0%
Licenses & Permits						
Building Permits	22560-44300-16003	\$0	\$0	\$0	\$950,000	
Property Inspection Fee	22560-44310	\$197,400	\$405,307	\$275,000	\$316,721	15.2%
Permits-Other	22560-44330-16003	\$0	\$0	\$0	\$1,500	
Zoning Permits	22560-44400-16003	\$0	\$0	\$0	\$1,500	
Property Registration	22560-44930	\$0	\$42,850	\$30,000	\$35,000	16.7%
Total Licenses & Permits		\$197,400	\$448,157	\$305,000	\$1,304,721	327.8%
Charges for Services						
Highway/Street Charges	22560-46310	\$4,620	\$22,935	\$25,000	\$25,000	0.0%
Weed and Nuisance Control	22560-46440	\$230,350	\$310,183	\$250,000	\$250,000	0.0%
Board Up Buildings	22560-46441	\$0	\$15,203	\$30,000	\$30,000	0.0%
Razing & Removing	22560-46900-16003	\$0	\$0	\$0	\$100,000	
Total Charges for Services		\$234,971	\$348,321	\$305,000	\$405,000	32.8%
Miscellaneous Revenues						

	ERP Code	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	FY 2026 Adopted vs. FY 2027 Proposed (% Change)
Interest Income	22560-48100	\$25,211	\$10,460	\$0	\$0	0.0%
Total Miscellaneous Revenues		\$25,211	\$10,460	\$0	\$0	0.0%
Other Financing Sources						
Transfer from Special Revenue	22560-49220	\$396,713	\$657,498	\$685,113	\$628,864	-8.2%
Fund Balance Applied	22560-49300	\$0	\$0	\$0	\$86,587	
Total Other Financing Sources		\$396,713	\$657,498	\$685,113	\$715,451	4.4%
Total Revenues		\$1,022,820	\$1,685,252	\$1,457,162	\$2,425,172	66.4%

SANITARY SEWER MAINTENANCE

John Rooney
Commissioner of Public Works

MISSION STATEMENT

The Sanitary Sewer Maintenance (SSM) is a self-sustaining Special Revenue Fund enacted in 2008 to ensure the sanitary sewer collection system is in a good state of repair, effectively transport sewage to the wastewater treatment plant, and to protect the health of our citizenry and environment.

FUNCTION

The Sanitary Sewer Maintenance account funds the cost of repair and replacement to the sewer collection system and to sanitary sewer laterals from the right of way line to the sanitary sewer main. A significant portion of this fund is dedicated to the reduction in sanitary sewer inflow and infiltration (the reduction of clear storm water entering the sanitary system) through sanitary sewer lining, full length lateral lining, sump pump installation, and other strategies.

SIGNIFICANT INITIATIVES RECENTLY ACCOMPLISHED

1. The SSM will continue its annual mission to reduce the backlog of deficiencies while also funding infrastructure associated with 2026 City Engineering projects and addressing sanitary sewers on several STP-U Projects.
2. The SSM flow-metered the Saxony Drive Area sanitary collection system. Based on the findings obtained with pre and post flow monitoring in the sanitary sewer drainage basin in this area, we will be able to quantify those findings to implement a long-range plan to reduce infiltration and inflow (I/I) city-wide.
3. Installed over 100 sump pumps toward reduction in I/I.
4. Assisted the Department of Customer Service in selecting a new I/I Coordinator position to assist property owners in applying for and successfully installing sump pumps in eligible homes to receive \$5,000 towards installation by a certified plumber. The I/I Coordinator participates in monthly meetings with DPW and reports on progress installing sump pumps and other I/I initiatives launched by DPW.

2027 STRATEGIC INITIATIVES

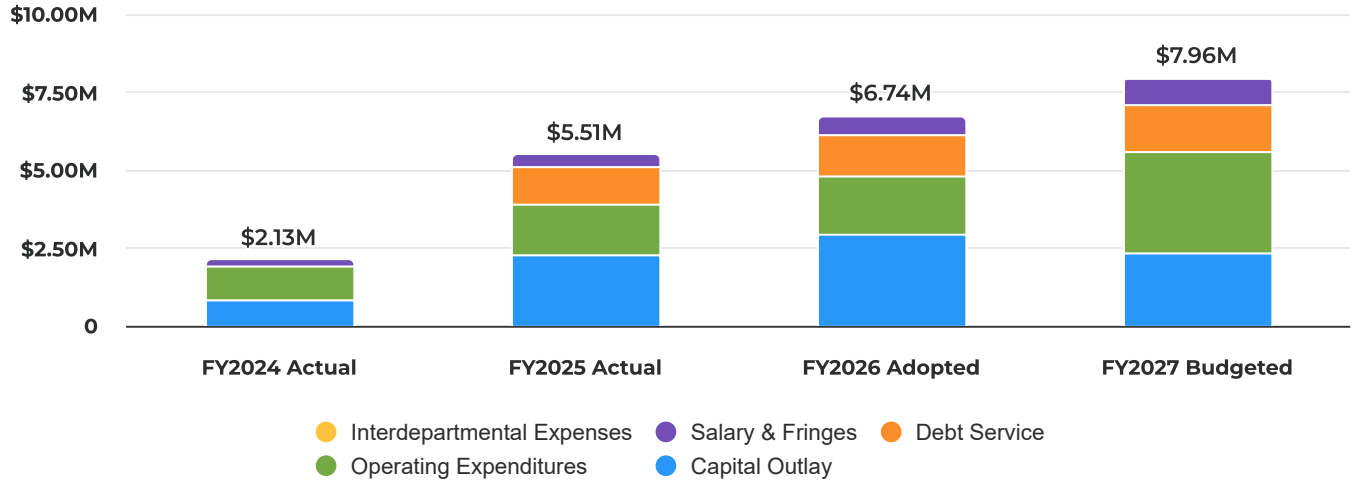
1. The SSM fund has replaced or repaired nearly 2,100 sanitary sewer laterals in the past 11 years. The SSM addresses a ~\$28 million backlog in sewer system deficiencies annually via repair, replacement or relining projects for a collection system with an estimated replacement value of \$241M. With an estimated 100-year service life, SSM should invest \$2.8M annually to at least repair or replace assets at the same rate they deteriorate. This is achieved by programming approximately \$2.8M in various investigative, engineering and rehabilitation strategies over the next decade. Lateral repairs and replacements are increasing every year in numbers and dollar amount. In 2026 the lateral program spent ~\$1.1M performing emergency repairs and replacements.
2. Create an ordinance to assist in reaching the goal of over 3,000 sump pumps installed over the next five years.
3. The SSM will continue its annual mission to reduce the backlog of deficiencies while also funding infrastructure associated with 2027 City Engineering projects and addressing sanitary sewers on several STP-U projects.
4. The SSM will fund the preparation of plans, specifications, estimate and construction for the Saxony Drive Area full sanitary lateral lining project.

SIGNIFICANT FUNDING OR PROGRAM CHANGES IN 2027

1. The SSM fund receives ~\$1,500,000 annually in RWWU surcharge revenue to assist with inflow and infiltration and aging infrastructure. The SSM Fee will remain the same as 2026 at \$97/lateral. It is the only other revenue source to address aging infrastructure costs. These funds will be used to address various storage and I/I reduction projects to keep the City of Racine from any imposed moratoriums on sewer extensions by the Racine Wastewater Utility Commission. In conjunction with revisiting the sanitary sewer agreement with RWWU for SSR parties, the continued funding of I/I reduction initiatives will be a larger focus of this fund moving forward and will include the creation of an ordinance that will bolster sump pump installations city-wide.

EXPENDITURES - SANITARY SEWER MAINTENANCE

Budgeted and Historical Expenditures by Appropriation Unit



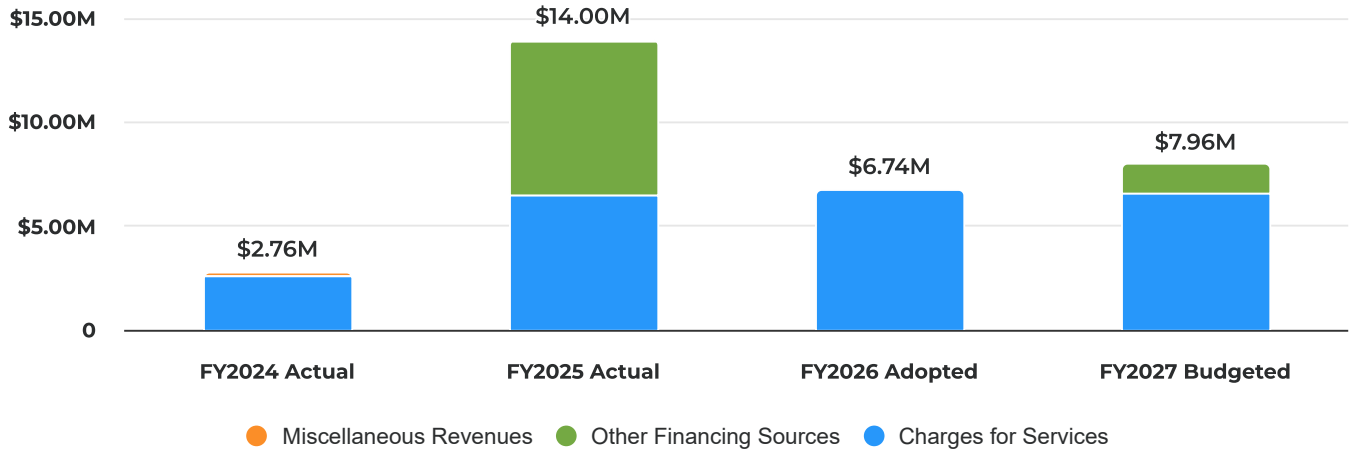
Sanitary Sewer Maintenance Detail Expenditures

	ERP Code	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	FY 2026 Adopted vs. FY 2027 Proposed (% Change)
Salary & Fringes						
Salaries	22640-50100	\$159,970	\$232,813	\$339,536	\$409,596	20.6%
Full Time Salaries	22640-50100-40101	\$0	\$0	\$63,000	\$173,595	175.5%
Part Time Salaries	22640-50200	\$0	\$197	\$0	\$0	0.0%
FICA	22640-51010	\$11,563	\$17,000	\$25,883	\$31,302	20.9%
FICA	22640-51010-40101	\$0	\$0	\$4,800	\$13,269	176.4%
WRS	22640-51100	\$11,040	\$16,196	\$24,448	\$29,698	21.5%
WRS	22640-51100-40101	\$0	\$0	\$4,500	\$12,561	179.1%
Health Care	22640-51200	\$65,154	\$138,287	\$110,009	\$117,862	7.1%
Health Care	22640-51200-40101	\$0	\$0	\$32,000	\$62,400	95.0%
Total Salary & Fringes		\$247,728	\$404,493	\$604,176	\$850,283	40.7%
Operating Expenditures						
Professional Services	22640-52100	\$48,872	\$53,390	\$50,000	\$25,000	-50.0%
Professional Services	22640-52100-40101	\$0	\$156,182	\$300,000	\$250,000	-16.7%
Contracted Services	22640-52200	\$0	\$5,000	\$0	\$0	0.0%
Contracted Services	22640-52200-40101	\$0	\$187,376	\$350,000	\$1,450,000	314.3%
Advertising	22640-52315-40101	\$0	\$0	\$0	\$40,300	
Redevelopment Assistance	22640-52420-40101	\$0	\$10,000	\$300,000	\$500,000	66.7%
Office Supplies	22640-53100	\$0	\$0	\$0	\$5,000	

	ERP Code	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	FY 2026 Adopted vs. FY 2027 Proposed (% Change)
Work Supplies	22640-53200	\$0	\$182	\$0	\$3,942	
Memberships	22640-53265	\$0	\$0	\$1,100	\$1,000	-9.1%
External Communication Service	22640-53360	\$1,064	\$1,330	\$2,000	\$2,000	0.0%
Education/Training/Conferences	22640-53800	\$100	\$200	\$200	\$300	50.0%
Travel	22640-53810	\$0	\$210	\$100	\$300	200.0%
Infrastructure Repairs	22640-54400	\$836,235	\$1,196,452	\$900,000	\$1,000,000	11.1%
Transfer to Capital Projects	22640-59400	\$201,925	\$0	\$0	\$0	0.0%
Total Operating Expenditures		\$1,088,196	\$1,610,323	\$1,903,400	\$3,277,842	72.2%
Interdepartmental Expenses						
I/S Information Systems	22640-55400	\$5,049	\$5,538	\$5,880	\$6,000	2.0%
Total Interdepartmental Expenses		\$5,049	\$5,538	\$5,880	\$6,000	2.0%
Capital Outlay						
Paving	22640-57500	\$0	\$1,332	\$300,000	\$300,000	0.0%
Sanitary Sewers	22640-57560	\$792,738	\$1,403,660	\$1,100,000	\$1,100,000	0.0%
Sanitary Sewers	22640-57560- 40101	\$0	\$871,875	\$1,500,000	\$900,000	-40.0%
Total Capital Outlay		\$792,738	\$2,276,867	\$2,900,000	\$2,300,000	-20.7%
Debt Service						
Principal	22640-58100- 40101	\$0	\$883,447	\$974,555	\$1,145,948	17.6%
Interest	22640-58200- 40101	\$0	\$328,828	\$349,145	\$376,927	8.0%
Total Debt Service		\$0	\$1,212,275	\$1,323,700	\$1,522,875	15.0%
Total Expenditures		\$2,133,711	\$5,509,495	\$6,737,156	\$7,957,000	18.1%

REVENUES - SANITARY SEWER MAINTENANCE

Budgeted and Historical Revenues by Source



Sanitary Sewer Maintenance Detail Revenues

	ERP Code	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	FY 2026 Adopted vs. FY 2027 Proposed (% Change)
Charges for Services						
Sanitary Sewer Charges	22640-46410	\$2,609,035	\$2,725,086	\$2,842,100	\$2,842,000	0.0%
Sanitary Sewer Charges	22640-46410-40101	\$0	\$3,694,548	\$3,878,000	\$3,700,000	-4.6%
Total Charges for Services		\$2,609,035	\$6,419,634	\$6,720,100	\$6,542,000	-2.7%
Miscellaneous Revenues						
Interest Income	22640-48100	\$152,816	\$139,846	\$17,056	\$0	-100.0%
Total Miscellaneous Revenues		\$152,816	\$139,846	\$17,056	\$0	-100.0%
Other Financing Sources						
Transfer from Cap Projects	22640-49240	\$0	\$7,437,499	\$0	\$0	0.0%
Fund Balance Applied	22640-49300	\$0	\$0	\$0	\$190,000	
Fund Balance Applied	22640-49300-40101	\$0	\$0	\$0	\$1,225,000	
Total Other Financing Sources		\$0	\$7,437,499	\$0	\$1,415,000	
Total Revenues		\$2,761,851	\$13,996,979	\$6,737,156	\$7,957,000	18.1%

ROOM TAX

Jeffrey Hintz

Interim Director of City Development

MISSION

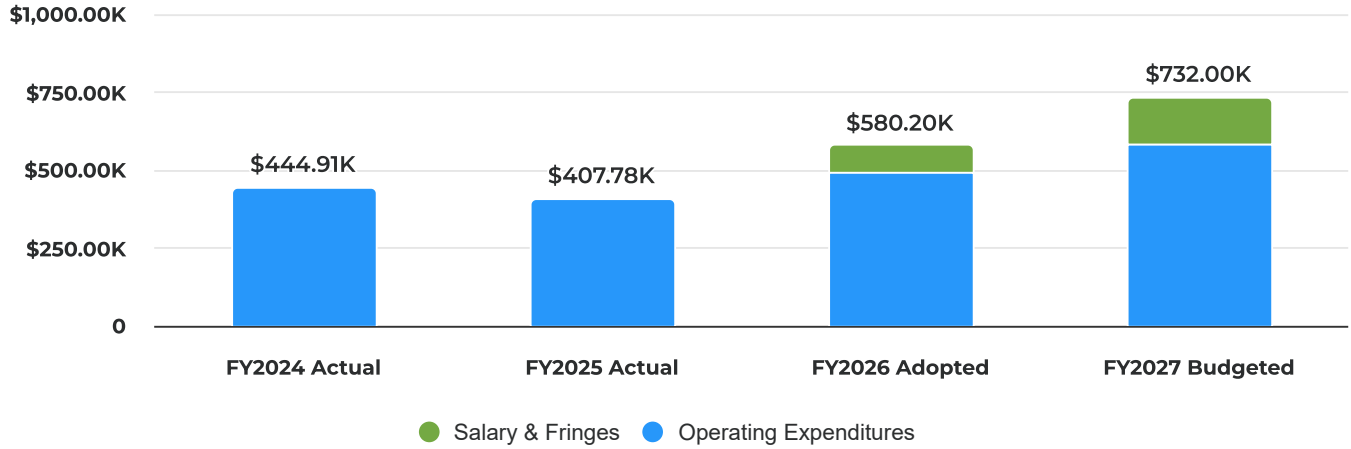
The Mission of the Room Tax Fund is to utilize the Room Tax revenues assessed and collected in the City to support tourism development and promotion in the most cost-effective and impactful means possible. Ultimately, to further expand the economic activity and impact generated in the City as a result of visitor spending and over-night lodging stays by individuals and families traveling to Racine from outside the region.

FUNCTION

This fund is used to account for all proceeds from Room Taxes received by the City from the Room Tax levied and imposed by the City (at a rate of 8% of gross receipts) against the retail furnishing of rooms and lodging within the city, consistent with Section 66.75, Wis. Stats, as amended and all expenditures including payments to the established tourism entity.

EXPENDITURES - ROOM TAX

Budgeted and Historical Expenditures by Appropriation Unit

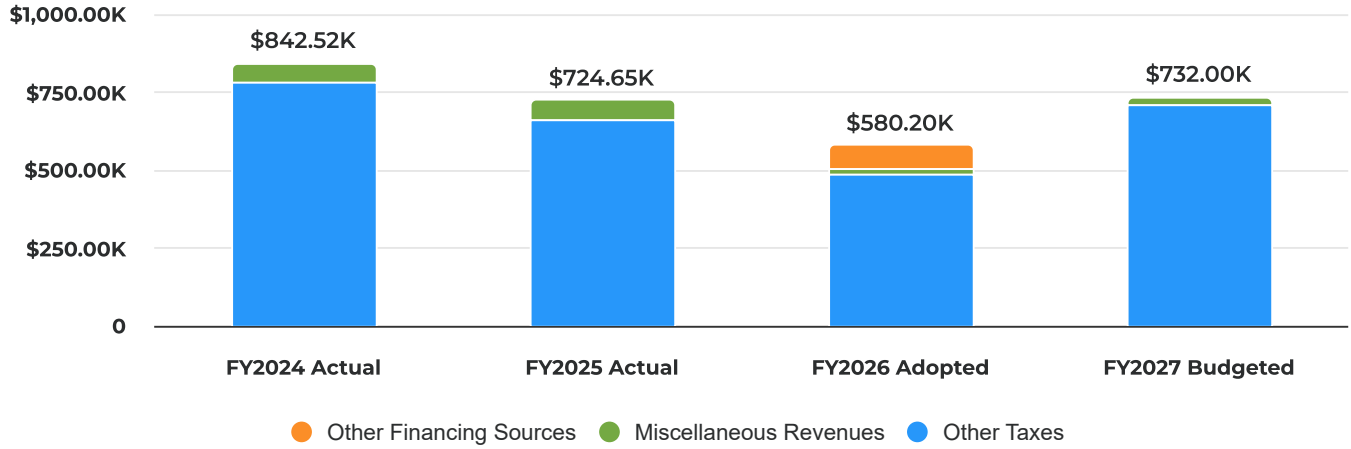


Room Tax Detail Expenditures

	ERP Code	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	FY 2026 Adopted vs. FY 2027 Proposed (% Change)
Salary & Fringes		\$0	\$0	\$90,000	\$150,000	66.7%
Overtime	22860-50300	\$0	\$0	\$90,000	\$150,000	66.7%
Operating Expenditures		\$444,914	\$407,784	\$490,200	\$582,000	18.7%
Contracted Services	22860-52200	\$49,672	\$47,000	\$165,000	\$157,000	-4.8%
Special Programs/Events	22860-52350	\$0	\$0	\$10,000	\$15,000	50.0%
Room Tax Allocation	22860-52450	\$362,703	\$360,784	\$282,200	\$360,000	27.6%
Room Tax Grants	22860-52460	\$32,539	\$0	\$33,000	\$50,000	51.5%
Total Expenditures		\$444,914	\$407,784	\$580,200	\$732,000	26.2%

REVENUES - ROOM TAX

Budgeted and Historical Revenues by Source



Room Tax Detail Revenues

	ERP Code	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	FY 2026 Adopted vs. FY 2027 Proposed (% Change)
Other Taxes						
Room Taxes	22860-41210	\$516,197	\$514,210	\$343,200	\$530,000	54.4%
Airbnb Room Tax	22860-41211	\$263,664	\$145,450	\$140,000	\$180,000	28.6%
Total Other Taxes		\$779,861	\$659,661	\$483,200	\$710,000	46.9%
Miscellaneous Revenues						
Interest Income	22860-48100	\$40,350	\$41,488	\$0	\$0	0.0%
Donations/Contributions	22860-48500	\$22,313	\$23,500	\$22,000	\$22,000	0.0%
Total Miscellaneous Revenues		\$62,662	\$64,988	\$22,000	\$22,000	0.0%
Other Financing Sources						
Fund Balance Applied	22860-49300	\$0	\$0	\$75,000	\$0	-100.0%
Total Other Financing Sources		\$0	\$0	\$75,000	\$0	-100.0%
Total Revenues		\$842,524	\$724,649	\$580,200	\$732,000	26.2%

DEBT SERVICE FUND

MISSION STATEMENT

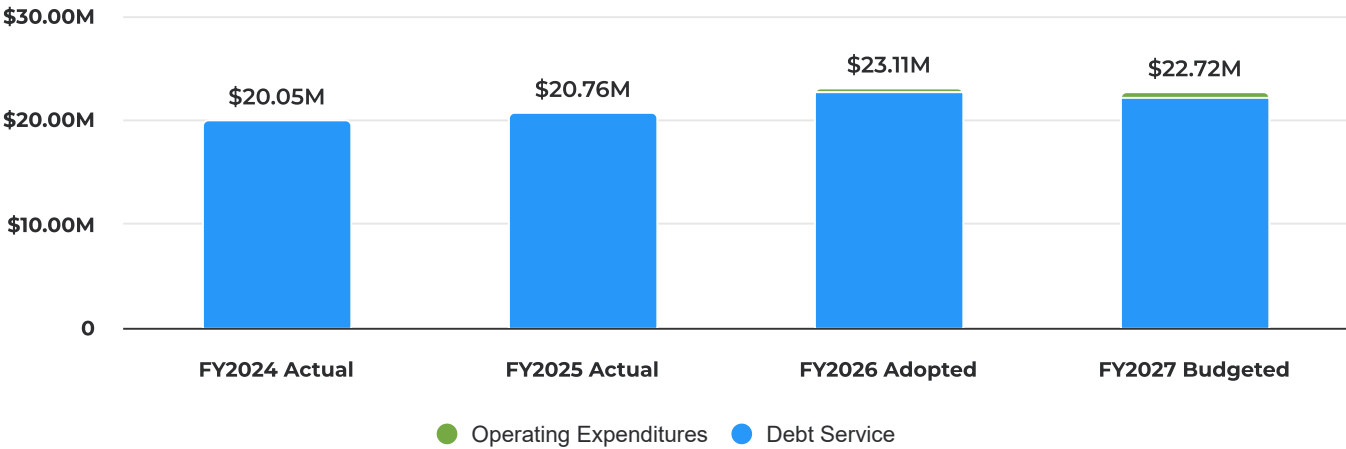
Prudently manage the outstanding debt of the City while maintaining a strong debt rating and minimizing the interest paid and the tax levy impact on the City taxpayer.

FUNCTION

Debt service funds are setup to account for the accumulation of resources used for the payment of principal, interest, and fiscal charges associated with all Municipal debt. These debts were incurred for many purposes including, but not limited to, annual capital and infrastructure improvements, equipment purchases, Tax Incremental District improvements. The City typically borrows between \$18 and \$20 million a year, although that can fluctuate based on the capital needs each year. Interest payments are due bi-annually generally on June 1, and December 1, and principal payments are due annually, generally December 1. Each year with the annual borrowing, the City's financial advisor provides the Finance Committee Common Council with an overall short and long term debt service plan based on current debt outstanding and assumptions built from the City's 10 year capital improvement plan.

EXPENDITURES - DEBT SERVICES

Budgeted and Historical Expenditures by Appropriation Unit

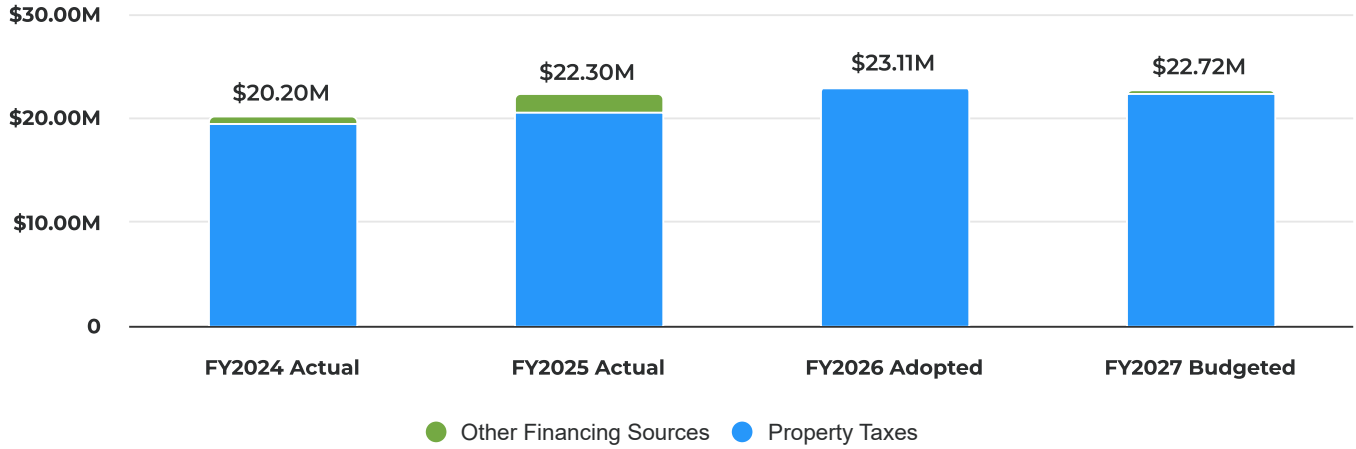


Debt Service Fund Expenditures Detail

	ERP Code	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	FY 2026 Adopted vs. FY 2027 Proposed (% Change)
Operating Expenditures						
Transfer to Capital Projects	30001-59400	\$0	\$0	\$500,000	\$500,000	0.0%
Total Operating Expenditures		\$0	\$0	\$500,000	\$500,000	0.0%
Debt Service						
Principal	30001-58100	\$16,620,000	\$17,150,000	\$17,355,000	\$17,815,000	2.7%
Interest	30001-58200	\$3,428,416	\$3,608,594	\$5,257,264	\$4,401,841	-16.3%
Total Debt Service		\$20,048,416	\$20,758,594	\$22,612,264	\$22,216,841	-1.7%
Total Expenditures		\$20,048,416	\$20,758,594	\$23,112,264	\$22,716,841	-1.7%

REVENUES - DEBT SERVICE

Budgeted and Historical Revenue by Revenue Source



Debt Service Fund Revenues Detail

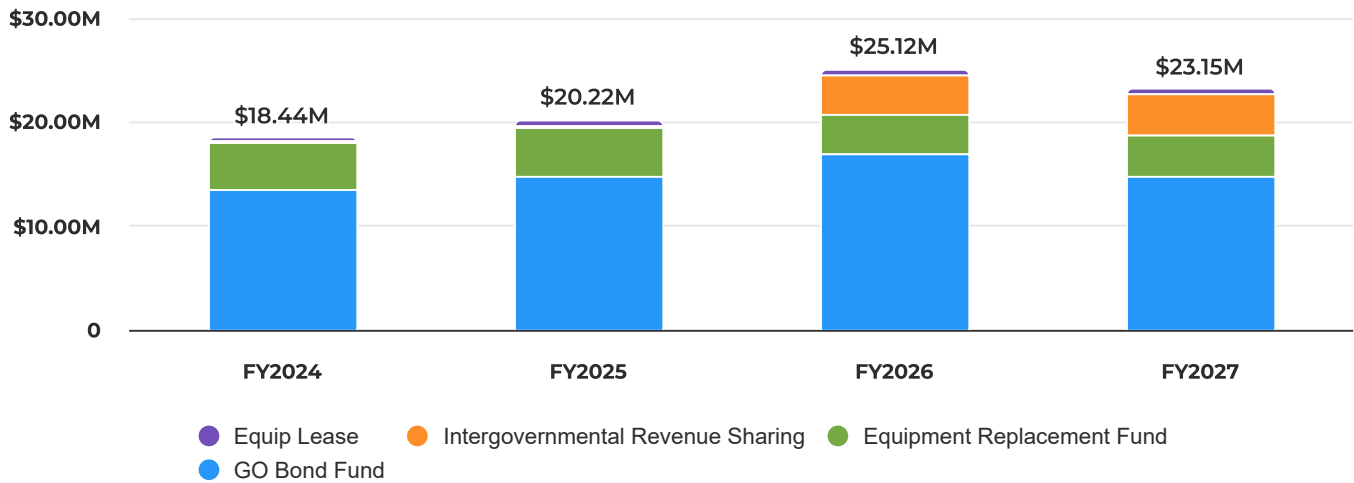
	ERP Code	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	FY 2026 Adopted vs. FY 2027 Proposed (% Change)
Property Taxes						
Property Taxes	30001-41110	\$19,475,474	\$20,512,890	\$22,881,089	\$22,277,106	-2.6%
Total Property Taxes		\$19,475,474	\$20,512,890	\$22,881,089	\$22,277,106	-2.6%
Other Financing Sources						
Bond Premium	30001-49110	\$0	\$1,026,866	\$0	\$0	0.0%
Transfer from Cap Projects	30001-49240	\$719,925	\$755,845	\$231,175	\$439,735	90.2%
Total Other Financing Sources		\$719,925	\$1,782,711	\$231,175	\$439,735	90.2%
Total Revenues		\$20,195,399	\$22,295,601	\$23,112,264	\$22,716,841	-1.7%

CAPITAL PROJECT FUNDS

Capital Projects Funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets. The City has four capital project funds - General Obligation Fund, Equipment Replacement Fund, and Intergovernmental Revenue Sharing Fund, and Equipment Leasing Fund.

EXPENDITURES - CAPITAL PROJECT FUNDS

Budgeted and Historical Expenditures by Fund

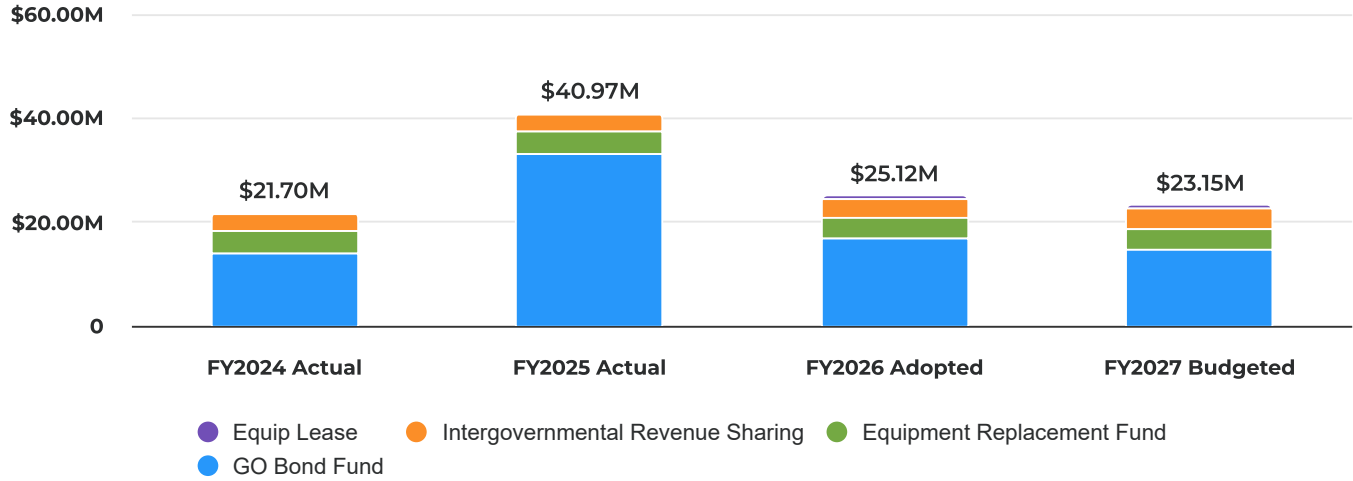


Capital Project Fund Expenditure Summary

	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	FY 2026 Adopted vs. FY 2027 Proposed (% Change)
GO Bond Fund	\$13,552,697	\$14,813,754	\$16,887,462	\$14,655,009	-13.2%
Equipment Replacement Fund	\$4,353,103	\$4,691,010	\$3,893,868	\$4,056,450	4.2%
Intergovernmental Revenue Sharing	\$212,015	\$117,632	\$3,742,000	\$3,900,000	4.2%
Equip Lease	\$326,187	\$598,547	\$594,000	\$534,000	-10.1%
Total Expenditures	\$18,444,001	\$20,220,944	\$25,117,330	\$23,145,459	-7.9%

REVENUES - CAPITAL PROJECT FUNDS

Budgeted and Historical Revenue by Fund



Capital Project Fund Revenue Summary

	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	FY 2026 Adopted vs. FY 2027 Proposed (% Change)
GO Bond Fund	\$13,842,021	\$33,135,037	\$16,887,462	\$14,655,009	-13.2%
Equipment Replacement Fund	\$4,264,894	\$4,145,742	\$3,893,868	\$4,056,450	4.2%
Intergovernmental Revenue Sharing	\$3,230,114	\$3,347,886	\$3,742,000	\$3,900,000	4.2%
Equip Lease	\$362,369	\$340,406	\$594,000	\$534,000	-10.1%
Total Revenues	\$21,699,397	\$40,969,071	\$25,117,330	\$23,145,459	-7.9%

GENERAL OBLIGATION BONDS

MISSION STATEMENT

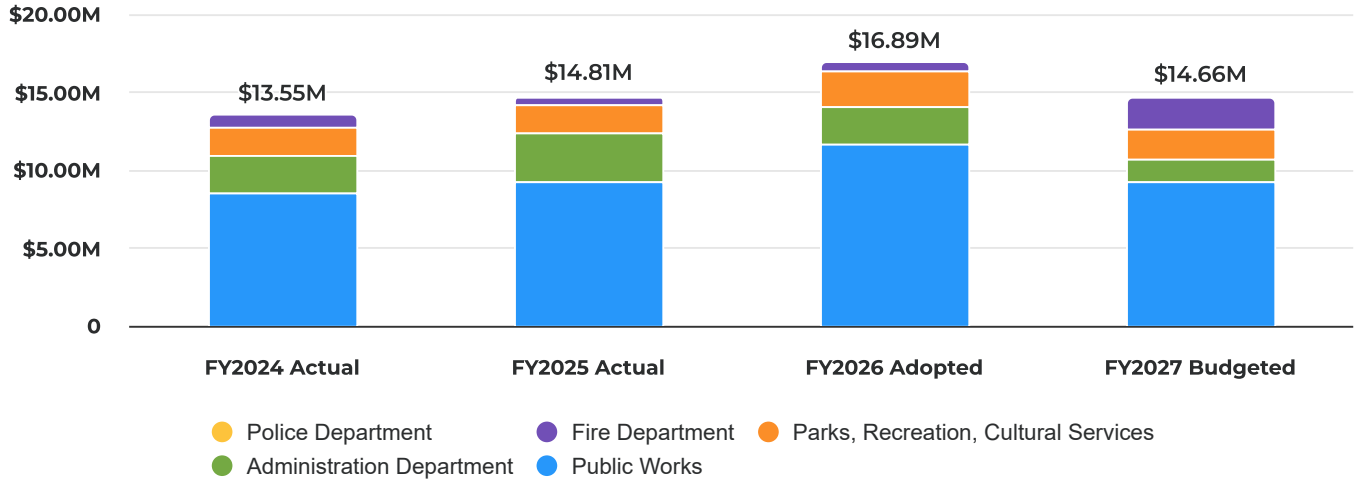
Develop and recommend an annual plan based on the 10 year capital plan including requests submitted by City Departments while prioritizing based on project availability within the 10 year capital plan and the ability of the project funding to fit within the City's funding and debt service limitations.

FUNCTION

The General Obligation Bond fund is used to account for those capital projects that are financed by the City's annual long term borrowing, meaning that the projects or equipment have a useful life of more than 10 years. The primary focus of the fund is maintain the structural integrity of the City's infrastructure and replacement or improvement of equipment and facilities. Costs included primarily relate to the rehabilitation or reconstruction of streets, street lights, traffic control, fiber, buildings, bridges, sidewalks, parking, forestry, parks, pedestrian pathways and the acquisition or replacement of technology equipment and large rolling stock.

EXPENDITURES - GENERAL OBLIGATION FUNDS

Budgeted and Historical Expenditures by Department



General Obligation Bonds Summary by Function

	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	FY 2026 Adopted vs. FY 2027 Proposed (% Change)
Capital Outlay					
Public Works	\$8,516,745	\$9,171,672	\$11,571,343	\$9,247,418	-20.1%
Parks, Recreation, Cultural Services	\$1,788,398	\$1,844,213	\$2,303,119	\$1,882,591	-18.3%
Administration Department	\$2,380,533	\$3,200,363	\$2,438,000	\$1,439,000	-41.0%
Fire Department	\$866,082	\$425,222	\$575,000	\$2,086,000	262.8%
Police Department	\$939	\$172,283	\$0	\$0	0.0%
Total Expenditures	\$13,552,697	\$14,813,754	\$16,887,462	\$14,655,009	-13.2%

EXPENDITURE DETAILS - GENERAL OBLIGATION FUNDS

General Obligation Funds Detail Expenditures

Category	ERP Code	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	FY 2026 Adopted vs. FY 2027 Proposed (% Change)
Salary & Fringes						
Full Time Salaries	45040-50100	\$525,174	\$614,956	\$604,186	\$589,508	-2.4%
Part Time Salaries	45040-50200	\$9,369	\$9,445	\$36,418	\$45,171	24.0%
Overtime	45040-50300	\$55,775	\$32,339	\$0	\$0	0.0%
FICA	45040-51010	\$43,391	\$48,168	\$48,135	\$48,097	-0.1%
WRS	45040-51100	\$40,068	\$45,022	\$44,349	\$44,792	1.0%
Health Care	45040-51200	\$88,650	\$174,942	\$173,255	\$146,850	-15.2%
Mileage	45040-51810	\$5,691	\$6,418	\$0	\$0	0.0%

Category	ERP Code	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	FY 2026 Adopted vs. FY 2027 Proposed (% Change)
Full Time Salaries	45050-50100	\$64,071	\$68,883	\$71,240	\$73,882	3.7%
FICA	45050-51010	\$4,171	\$4,881	\$5,450	\$5,652	3.7%
WRS	45050-51100	\$4,423	\$4,788	\$5,129	\$5,357	4.4%
Health Care	45050-51200	\$22,500	\$32,318	\$34,800	\$31,200	-10.3%
Total Salary & Fringes		\$863,281	\$1,042,162	\$1,022,962	\$990,509	-3.2%
Operating Expenditures						
Professional Services	45010-52100-22912	\$0	\$176,045	\$0	\$0	0.0%
Transfer to Capital Projects	45010-59400	\$875,000	\$568,476	\$0	\$0	0.0%
Transfer to Enterprise	45010-59600	\$204,923	\$424,809	\$1,390,100	\$750,000	-46.0%
Transfer to Internal Service	45010-59700	\$516,235	\$1,286,161	\$997,900	\$589,000	-41.0%
Total Operating Expenditures		\$1,596,158	\$2,455,491	\$2,388,000	\$1,339,000	-43.9%
Capital Outlay						
Building Improvements-LKCCC	45010-57200-22912	\$28,083	\$318,677	\$0	\$0	0.0%
Equipment	45010-57300	\$532,033	\$47,469	\$50,000	\$100,000	100.0%
Fire-Building Improvements	45030-57200	\$191,000	\$220,000	\$175,000	\$86,000	-50.9%
Equipment	45030-57300	\$55,726	\$37,952	\$0	\$0	0.0%
Fire-Equipment-Vehicles	45030-57310	\$381,095	\$113,395	\$400,000	\$300,000	-25.0%
Fire -Communications Equipment	45030-57350	\$238,262	\$53,875	\$0	\$1,700,000	
Pd-Equipment	45031-57300	\$939	\$0	\$0	\$0	0.0%
Pd-Equipment-Vehicles	45031-57310	\$0	\$172,283	\$0	\$0	0.0%
Dpw-Land Improvements	45040-57110	\$2,494,272	\$1,150,705	\$2,075,000	\$1,726,000	-16.8%
Dpw-Building Improvements	45040-57200	\$2,191,402	\$2,513,865	\$3,055,000	\$1,560,000	-48.9%
Dpw-Equipment	45040-57300	\$8,006	\$0	\$0	\$0	0.0%
Dpw-Equipment-Vehicles	45040-57310	\$0	\$3,093	\$1,785,000	\$1,430,000	-19.9%
Dpw-Paving	45040-57500	\$2,226,731	\$2,276,298	\$1,970,000	\$1,000,000	-49.2%
Paving	45040-57500-40003	\$227,364	\$1,725,736	\$1,175,000	\$2,037,000	73.4%
Dpw-Sidewalks	45040-57515	\$71,537	\$214,655	\$130,000	\$100,000	-23.1%
Dpw-Street Lighting	45040-57520	\$466,984	\$52,625	\$215,000	\$117,000	-45.6%
Dpw-Traffic Control	45040-57530	\$0	\$6,294	\$85,000	\$233,000	174.1%
Dpw-Bridges-Local	45040-57540	\$1,500	\$16,760	\$0	\$0	0.0%
Bridges-State	45040-57545-40003	\$60,831	\$280,350	\$175,000	\$170,000	-2.9%
Parks-Land Improvements	45050-57110	\$1,487,319	\$1,036,871	\$1,406,500	\$1,458,000	3.7%
Land Improvements	45050-57110-40013	\$177,380	\$0	\$0	\$0	0.0%
Parks-Building Improvements	45050-57200	\$27,431	\$117,181	\$304,000	\$56,500	-81.4%
Parks-Equipment	45050-57300	\$0	\$366,292	\$85,000	\$20,000	-76.5%
Parks-Equipment-Vehicles	45050-57310	\$1,105	\$213,000	\$391,000	\$232,000	-40.7%

Category	ERP Code	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	FY 2026 Adopted vs. FY 2027 Proposed (% Change)
Total Capital Outlay		\$10,868,999	\$10,937,375	\$13,476,500	\$12,325,500	-8.5%
Debt Service						
Other Fiscal Charges	45010-58300	\$224,259	\$272,304	\$0	\$0	0.0%
Other Fiscal Charges	45010-58300-22912	\$0	\$106,422	\$0	\$0	0.0%
Total Debt Service		\$224,259	\$378,726	\$0	\$0	0.0%
Total Expenditures		\$13,552,697	\$14,813,754	\$16,887,462	\$14,655,009	-13.2%

REVENUES - GENERAL OBLIGATION BONDS

General Obligation Bonds Detail Revenues

	ERP Code	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	FY 2026 Adopted vs. FY 2027 Proposed (% Change)
Intergovernmental Revenues						
State Grant-Emergency Gov Plan	45050-43528-40009	\$231,845	\$0	\$0	\$0	0.0%
State Grant-Emergency Gov Plan	45050-43528-40013	\$165,880	\$0	\$0	\$0	0.0%
State Grant-Educ and Rec	45050-43571	\$0	\$75,000	\$0	\$0	0.0%
Total Intergovernmental Revenues		\$397,725	\$75,000	\$0	\$0	0.0%
Charges for Services						
Sidewalk Charges	45040-46322	\$25	\$0	\$0	\$0	0.0%
Total Charges for Services		\$25	\$0	\$0	\$0	0.0%
Miscellaneous Revenues						
Interest Income	45010-48100	\$428,425	\$828,203	\$0	\$0	0.0%
Sale of Property-DPW	45040-48303	\$0	\$0	\$81,000	\$53,000	-34.6%
Total Miscellaneous Revenues		\$428,425	\$828,203	\$81,000	\$53,000	-34.6%
Other Financing Sources						
Bond Proceeds	45010-49100	\$12,330,000	\$14,720,000	\$16,806,462	\$14,602,009	-13.1%
Bond Proceeds-LKCCC	45010-49100-22912	\$0	\$17,000,000	\$0	\$0	0.0%
Bond Premium	45010-49110	\$685,846	\$272,304	\$0	\$0	0.0%
Bond Premium	45010-49110-22912	\$0	\$239,530	\$0	\$0	0.0%
Total Other Financing Sources		\$13,015,846	\$32,231,834	\$16,806,462	\$14,602,009	-13.1%
Total Revenues		\$13,842,021	\$33,135,037	\$16,887,462	\$14,655,009	-13.2%

EQUIPMENT REPLACEMENT FUND

MISSION STATEMENT

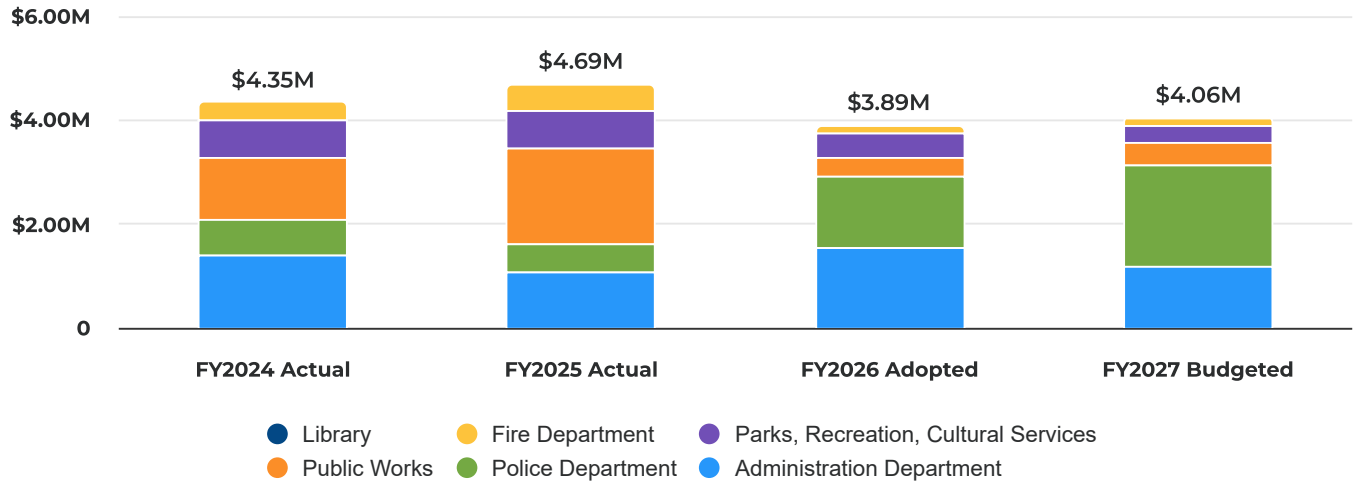
Develop and recommend an equipment replacement plan based on the 10 year capital plan including requests submitted by City Departments while prioritizing based on the ability of the funding to fit within the City's funding and debt service limitations.

FUNCTION

The Equipment Replacement fund is used to account for those items that have useful lives of less than 10 years and are financed by the City's annual short term borrowing. The primary focus of the fund is maintain a consistent replacement schedule for various equipment within the City in attempts to stabilize maintenance costs. Costs included relate to the replacement or purchase of small equipment, vehicles, and minor land and building improvements. Small equipment includes items like camera's, laptops, computers and tasers. Vehicles include wheel loaders, rescue squads, dump trucks and pickups. Minor land and building improvements include planting, tree felling, lighting, painting, carpet, cabinets and office equipment.

EXPENDITURES - EQUIPMENT REPLACEMENT FUND

Budgeted and Historical Expenditures by Department



Equipment Replacement Detail Expenditures

	ERP Code	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	FY 2026 Adopted vs. FY 2027 Proposed (% Change)
Capital Outlay						
Library		\$0	\$0	\$0	\$40,000	
Equipment-Vehicles	45155-57310	\$0	\$0	\$0	\$40,000	
Public Works		\$1,205,226	\$1,841,627	\$382,000	\$440,000	15.2%
Dpw-Equipment	45140-57300	\$0	\$0	\$94,000	\$50,000	-46.8%
Dpw-Equipment-Vehicles	45140-57310	\$728,616	\$1,077,574	\$267,000	\$390,000	46.1%
Dpw-Equipment Vehicles-Highway	45140-57311	\$457,790	\$764,053	\$0	\$0	0.0%
Bridges-Local	45140-57540	\$18,820	\$0	\$21,000	\$0	-100.0%
Parks, Recreation, Cultural Services		\$715,694	\$710,126	\$457,700	\$312,550	-31.7%
Parks-Land Improvements	45150-57110	\$199,078	\$315,492	\$200,000	\$52,500	-73.8%
Parks-Building Improvements	45150-57200	\$151,849	\$84,556	\$90,000	\$85,000	-5.6%
Parks-Equipment	45150-57300	\$22,185	\$141,170	\$53,700	\$175,050	226.0%
Parks-Equipment-Vehicles	45150-57310	\$342,582	\$168,908	\$114,000	\$0	-100.0%
Administration Department		\$1,377,975	\$1,072,535	\$1,529,168	\$1,163,200	-23.9%
Equipment	45110-57300	\$0	\$0	\$50,000	\$50,000	0.0%
Transfer to Enterprise	45110-59600	\$85,000	\$107,000	\$130,000	\$50,000	-61.5%
Transfer to Internal Service	45110-59700	\$1,292,975	\$965,535	\$1,349,168	\$1,063,200	-21.2%
Fire Department		\$358,809	\$514,177	\$150,000	\$135,000	-10.0%

	ERP Code	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	FY 2026 Adopted vs. FY 2027 Proposed (% Change)
Building Improvements-PS	45130-57210	\$45,500	\$0	\$0	\$30,000	
Fire-Equipment	45130-57300	\$258,163	\$394,177	\$138,500	\$32,000	-76.9%
Fire-Equipment-Vehicles	45130-57310	\$55,146	\$120,000	\$11,500	\$65,000	465.2%
Fire-Communications Equipment	45130-57350	\$0	\$0	\$0	\$8,000	
Police Department		\$695,399	\$552,545	\$1,375,000	\$1,965,700	43.0%
Pd-Equipment	45131-57300	\$569,279	\$308,614	\$625,000	\$1,140,700	82.5%
Pd-Equipment-Vehicles	45131-57310	\$125,819	\$243,931	\$750,000	\$825,000	10.0%
Pd-Communications Equipment	45131-57350	\$301	\$0	\$0	\$0	0.0%
Total Expenditures		\$4,353,103	\$4,691,010	\$3,893,868	\$4,056,450	4.2%

REVENUES - EQUIPMENT REPLACEMENT FUND

Equipment Replacement Detail Revenues

	ERP Code	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	FY 2026 Adopted vs. FY 2027 Proposed (% Change)
Miscellaneous Revenues						
Interest Income	45110-48100	\$42,231	\$30,742	\$0	\$0	0.0%
Sale of Property-Other	45110-48309	\$0	\$0	\$0	\$44,000	
Sale of Property-DPW	45140-48303	\$27,663	\$0	\$0	\$0	0.0%
Total Miscellaneous Revenues		\$69,894	\$30,742	\$0	\$44,000	
Other Financing Sources						
Bond Proceeds	45110-49100	\$4,195,000	\$4,115,000	\$3,893,868	\$4,012,450	3.0%
Total Other Financing Sources		\$4,195,000	\$4,115,000	\$3,893,868	\$4,012,450	3.0%
Total Revenues		\$4,264,894	\$4,145,742	\$3,893,868	\$4,056,450	4.2%

INTERGOVERNMENTAL REVENUE SHARING FUND

MISSION STATEMENT

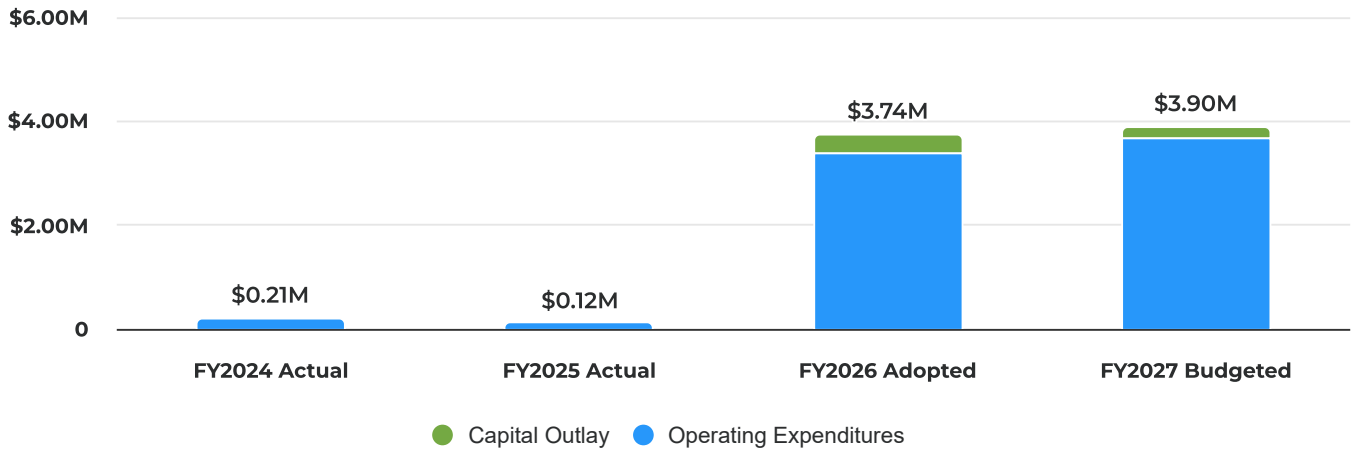
Intergovernmental Revenue Sharing Funds are intended to be used to supplement and foster economic development in the City of Racine.

FUNCTION

Fund accounts for the revenues and expenditures associated with the Revenue Sharing portion of the Racine Area Intergovernmental Sanitary Sewer Service, Revenue Sharing, Cooperating and Settlement Agreement. Revenues are mainly received from Caledonia, Mt. Pleasant and Sturtevant.

EXPENDITURES - INTERGOVERNMENTAL REVENUE SHARING FUND

Budgeted and Historical Expenditures by Appropriation Unit



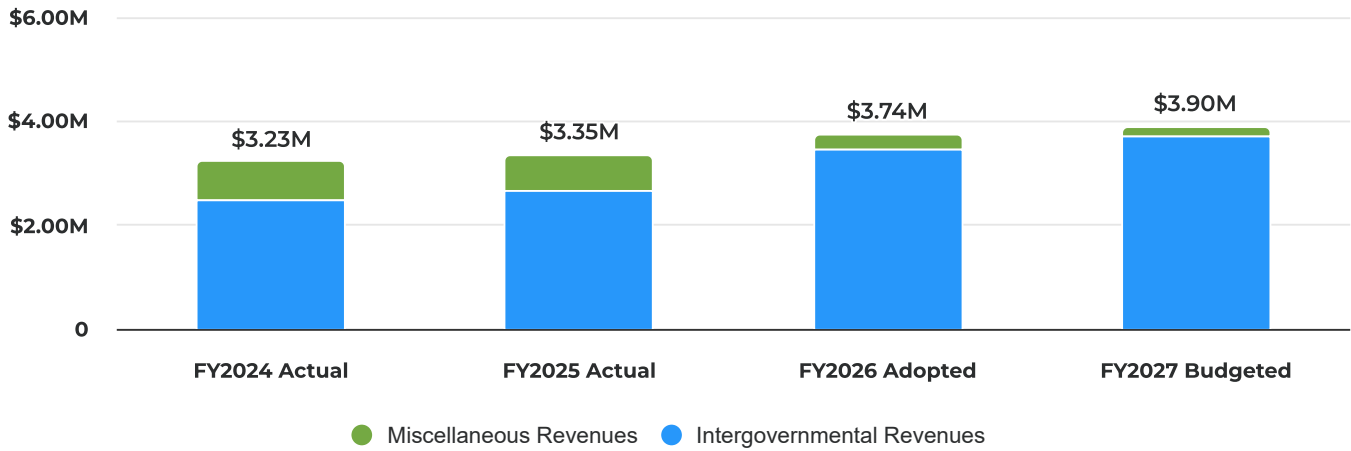
Intergovernmental Revenue Sharing Fund Detail Expenditures

	ERP Code	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	FY 2026 Adopted vs. FY 2027 Proposed (% Change)
Operating Expenditures						
Professional Services	45260-52100	\$125,297	\$121,846	\$50,000	\$150,000	200.0%
Business Development	45260-52230	\$26,291	\$25,786	\$30,000	\$30,000	0.0%
Redevelopment Activities	45260-52340	\$1,110	\$0	\$2,800,000	\$3,000,000	7.1%
Facade Program	45260-52410	\$54,217	-\$30,000	\$0	\$0	0.0%
Grounds Repairs & Maintenance	45260-54300	\$5,100	\$0	\$0	\$0	0.0%
Transfer to Component Unit	45260-59800	\$0	\$0	\$500,000	\$500,000	0.0%
Total Operating Expenditures		\$212,015	\$117,632	\$3,380,000	\$3,680,000	8.9%
Capital Outlay						
Land Improvements	45260-57110	\$0	\$0	\$362,000	\$220,000	-39.2%
Total Capital Outlay		\$0	\$0	\$362,000	\$220,000	-39.2%
Total Expenditures		\$212,015	\$117,632	\$3,742,000	\$3,900,000	4.2%

REVENUES - INTERGOVERNMENTAL REVENUE SHARING

FUND

Budgeted and Historical Revenues by Source



Intergovernmental Revenue Sharing Fund Detail Revenues

	ERP Code	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	FY 2026 Adopted vs. FY 2027 Proposed (% Change)
Intergovernmental Revenues						
Intergovernmental Rev Sharing	45260-43790	\$2,465,429	\$2,650,854	\$3,442,000	\$3,700,000	7.5%
Total Intergovernmental Revenues		\$2,465,429	\$2,650,854	\$3,442,000	\$3,700,000	7.5%
Miscellaneous Revenues						
Interest Income	45260-48100	\$289,396	\$233,231	\$100,000	\$0	-100.0%
Other Interest	45260-48110	\$475,289	\$463,801	\$200,000	\$200,000	0.0%
Total Miscellaneous Revenues		\$764,685	\$697,032	\$300,000	\$200,000	-33.3%
Total Revenues		\$3,230,114	\$3,347,886	\$3,742,000	\$3,900,000	4.2%

EQUIPMENT LEASING FUND

MISSION STATEMENT

Develop and recommend an equipment replacement plan based on the 10 year capital plan including requests submitted by City Departments while prioritizing based on the ability of the funding to fit within the City's funding and debt service limitations.

FUNCTION

The Equipment leasing fund is used to account for those items that have a short useful life and are financed using the City's equipment sales proceeds. The primary focus of the fund is to maintain a revolving fund to support leased fleet vehicles for police, health, and other areas of the City.

EXPENDITURES - EQUIPMENT LEASING FUND

Equipment Leasing Fund Detail Expenditures

	ERP Code	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	FY 2026 Adopted vs. FY 2027 Proposed (% Change)
Operating Expenditures						
Property/Equipment Rental	45310-52210	\$52,965	\$52,986	\$54,000	\$54,000	0.0%
Property/Equipment Rental	45331-52210	\$273,222	\$545,561	\$540,000	\$480,000	-11.1%
Total Operating Expenditures		\$326,187	\$598,547	\$594,000	\$534,000	-10.1%
Total Expenditures		\$326,187	\$598,547	\$594,000	\$534,000	-10.1%

REVENUES - EQUIPMENT LEASING FUND

Equipment Leasing Fund Detail Revenues

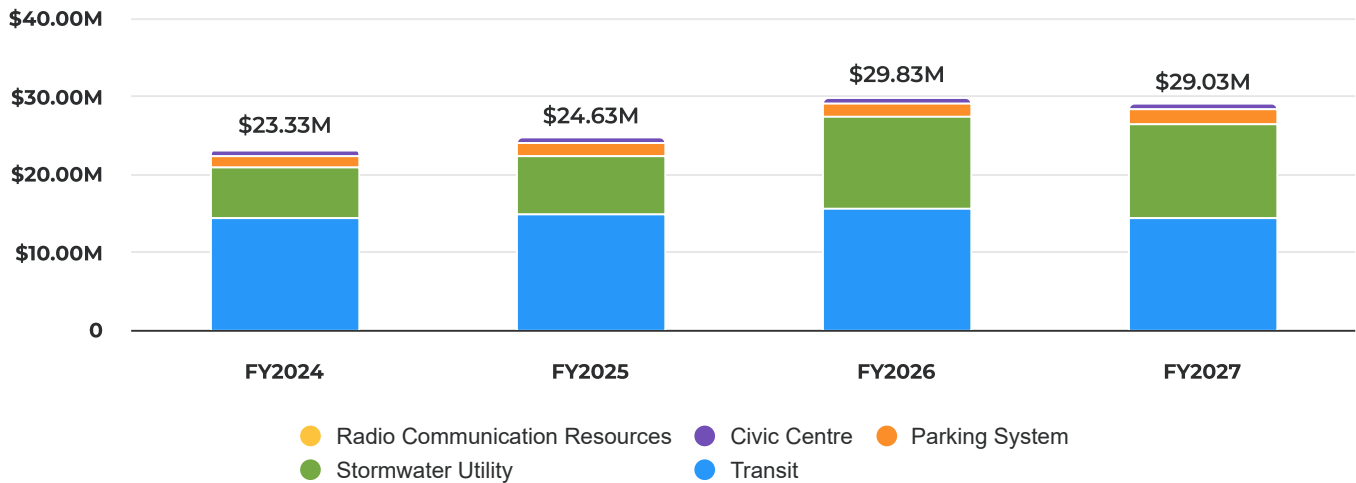
	ERP Code	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	FY 2026 Adopted vs. FY 2027 Proposed (% Change)
Miscellaneous Revenues						
Interest Income	45310-48100	\$21,009	\$10,903	\$10,000	\$0	-100.0%
Sale of Property-Other	45310-48309	\$101,727	\$135,322	\$20,000	\$100,000	400.0%
Sale of Property-PD	45331-48301	\$239,634	\$194,181	\$200,000	\$200,000	0.0%
Total Miscellaneous Revenues		\$362,369	\$340,406	\$230,000	\$300,000	30.4%
Other Financing Sources						
Transfer from Cap Projects	45310-49240	\$0	\$0	\$0	\$234,000	
Fund Balance Applied	45310-49300	\$0	\$0	\$364,000	\$0	-100.0%
Total Other Financing Sources		\$0	\$0	\$364,000	\$234,000	-35.7%
Total Revenues		\$362,369	\$340,406	\$594,000	\$534,000	-10.1%

ENTERPRISE FUNDS

Enterprise Funds are used to account for and report any activity for which a fee is charged to external users of goods or services, and must be used for activities which meet certain debt or cost recovering criteria. The City's Enterprise Funds include Transit, Parking System, Storm Water Utility, Civic Centre, and Radio Communication Resources.

EXPENDITURES - ENTERPRISE FUNDS

Budgeted and Historical Expenditures by Fund

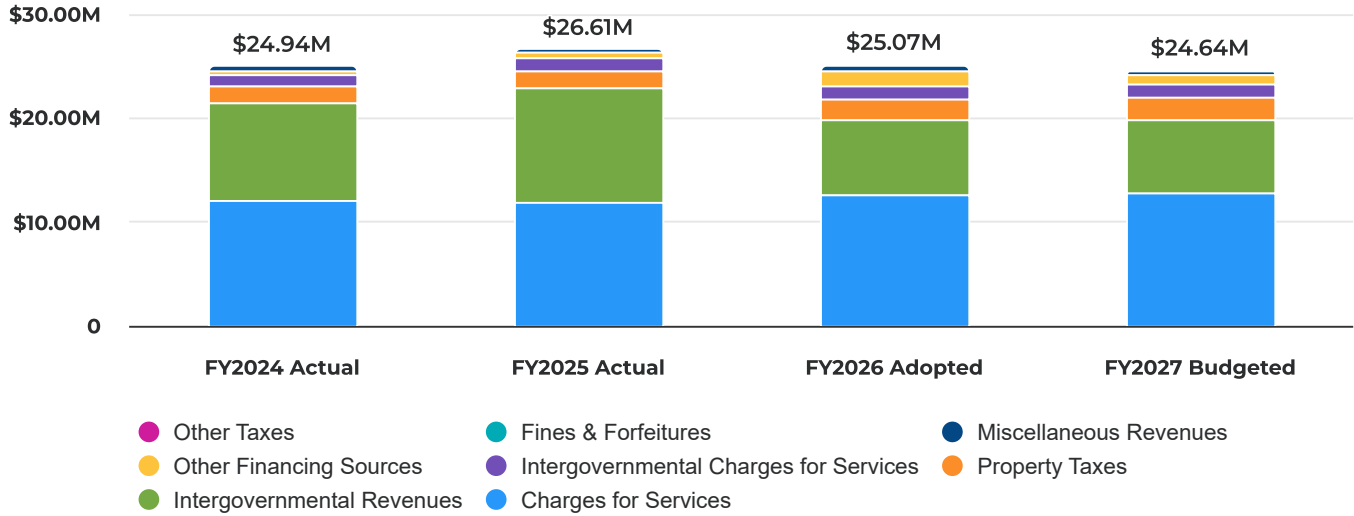


Enterprise Funds Expenditures Summary

	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	FY 2026 Adopted vs. FY 2027 Proposed (% Change)
Transit	\$14,415,311	\$14,836,883	\$15,556,877	\$14,298,280	-8.1%
Parking System	\$1,489,750	\$1,636,852	\$1,642,403	\$2,006,176	22.1%
Stormwater Utility	\$6,492,112	\$7,459,864	\$11,848,341	\$11,966,895	1.0%
Civic Centre	\$732,198	\$695,507	\$780,000	\$762,000	-2.3%
Radio Communication Resources	\$201,027	\$0	\$0	\$0	0.0%
Total Expenditures	\$23,330,398	\$24,629,105	\$29,827,621	\$29,033,351	-2.7%

REVENUES - ENTERPRISE FUNDS

Budgeted and Historical Revenue by Source



Enterprise Funds Revenues Summary

	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	FY 2026 Adopted vs. FY 2027 Proposed (% Change)
Property Taxes	\$1,594,000	\$1,699,000	\$1,950,000	\$2,112,000	8.3%
Other Taxes	\$48	\$53	\$50	\$50	0.0%
Intergovernmental Revenues	\$9,454,928	\$11,023,655	\$7,247,777	\$7,102,280	-2.0%
Fines & Forfeitures	\$434	\$0	\$90,000	\$99,126	10.1%
Charges for Services	\$12,000,214	\$11,844,924	\$12,564,974	\$12,729,221	1.3%
Intergovernmental Charges for Services	\$1,123,309	\$1,202,081	\$1,237,000	\$1,315,000	6.3%
Miscellaneous Revenues	\$477,904	\$304,250	\$455,720	\$484,674	6.4%
Other Financing Sources	\$289,923	\$531,809	\$1,520,100	\$800,000	-47.4%
Total Revenues	\$24,940,760	\$26,605,772	\$25,065,621	\$24,642,351	-1.7%

TRANSIT

Trevor Jung
Transit Mobility Director

MISSION STATEMENT

Provide and encourage the use of safe and affordable alternative forms of transportation for reasons of economic opportunity, education, development, health, and sustainability.

FUNCTION

The City of Racine Transit Department, or RYDE Racine, seeks to provide safe, reliable, convenient, and efficient transit service to those in greater Racine by facilitating fixed-route services for the general public and specialized paratransit services for the elderly and disabled in order to enhance the quality of life for residents and visitors of Racine.

SIGNIFICANT INITIATIVES RECENTLY ACCOMPLISHED

1. Demonstrated Stabilization and Sustained Recovery in Ridership
 - Submitted National Transit Database (NTD) metrics demonstrating a sustained recovery and subsequent stabilization in system ridership following the pandemic-related decline. In 2025, the system recorded 980,578 passenger trips, maintaining ridership at approximately one million annual trips and demonstrating continued stability at levels substantially above the post-pandemic low.
2. Finalized Major Facility Improvements
 - Completed major facility improvement projects, including federally funded upgrades to the 1900 Kentucky Street administrative office that enhanced the dispatch center and added a dedicated training space, as well as the commissioning of a new solar array at the RYDE Racine Garage.
3. Initiated Phase III Construction of the Corinne Reid Owens Transit Center
 - Secured federal funding and began Phase III construction to enhance the Corinne Reid Owens Transit Center, including preservation and restoration of the historic 1902 depot.
4. Modernized Fleet and DART Scheduling Software
 - Replaced aging fleet vehicles that had exceeded their Federal Transit Administration (FTA) Useful Life Benchmarks with new federally funded vehicles, including three fixed-route buses, two paratransit minibuses, two relief vehicles, and one maintenance truck. Upgraded DART scheduling software to improve trip coordination, scheduling efficiency, dispatch operations, and overall service reliability.
5. Secured Federal Capital Funding
 - Competitively awarded federal funds to support the replacement of two fixed-route buses.
6. Completed the FTA Triennial Review
 - Successfully completed the Federal Transit Administration (FTA) Triennial Review, the agency's comprehensive audit conducted every three years, requiring extensive coordination, detailed documentation, and demonstrated compliance with federal regulations to preserve eligibility for federal transit funding.
7. Continued Educational Partnerships
 - Renewed partnerships with Gateway Technical College and Racine Unified School District, including a new agreement that expanded transit access to all enrolled Gateway students, increasing mobility while contributing to higher ridership and system revenue.
8. Completed MARK Passenger Rail Feasibility Study

- Completed the MARK Passenger Rail Feasibility Study, positioning the project for competitive entry into the Federal Railroad Administration's Corridor Identification and Development (Corridor ID) Program and advancing regional efforts to expand passenger rail service. (markrail.org)
9. Expanded Digital Outreach and Brand Awareness
 - Strengthened the agency's digital presence and community engagement by expanding social media outreach and enhancing brand visibility through the Youth Employment Program internship.
 10. Sustained a Homegrown Workforce
 - Invested in the City's residents by recruiting and retaining local employees, resulting in 80% of RYDE Racine staff living within the City of Racine.
 11. Supported Racine Veteran Community
 - Provided an average of 250 free rides per month to veterans through the *Veterans RYDE Free* program, proactively engaged onsite with eligible riders at Veterans Outreach of Wisconsin, and supported the 2026 Racine County Veterans Stand Down event.

2027 STRATEGIC INITIATIVES

1. Further adopt modern fare payment technology and strengthen community partnerships to improve customer convenience and transit accessibility.
2. Prepare for organizational continuity by supporting workforce development and leadership transition.
3. Advance capital modernization by completing planned improvements to the maintenance facility, transit depot, and revenue service fleet.

SIGNIFICANT FUNDING OR PROGRAM CHANGES IN 2027

The conclusion of ARPA funding in 2026 will result in a reduction of federal support available for transit, increasing the local share required to maintain operations and support future transit needs.

2027 TRANSIT DEPARTMENT GOALS

Goal Statement #1

Adopt modern fare payment technology and strengthen community partnerships to improve customer convenience and transit accessibility.

In the interest of providing a more convenient, efficient, and accessible transit experience, RYDE Racine will implement open fare payment technology that allows customers to pay with credit and debit cards while working with community partners to transition existing fare programs to the WisGo fare payment system, increasing the adoption rate from 25% to 60%.

Goal Statement #2

Prepare for organizational continuity by supporting workforce development and leadership transition.

In the interest of maintaining high-quality public transportation services, RYDE Racine will invest in ongoing training and professional development opportunities for drivers, mechanics, dispatchers, and management while preparing for the planned retirement of the General Manager. Through succession planning, knowledge transfer, and continued staff development, RYDE Racine will ensure organizational stability and readiness.

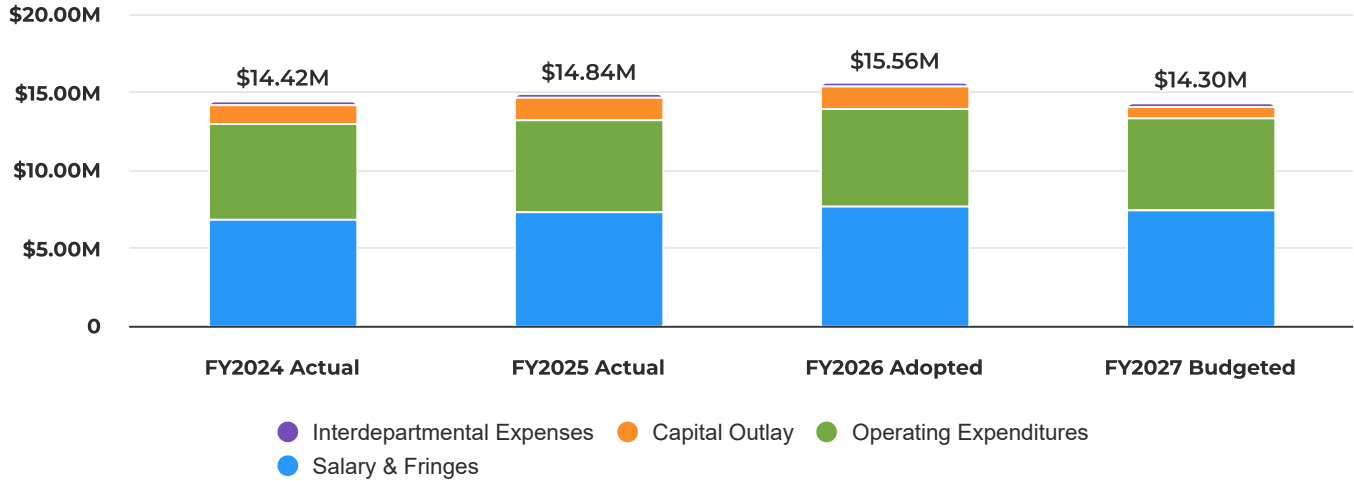
Goal Statement #3

Advance capital modernization by completing planned improvements to the maintenance facility, Corinne Reid Owens Transit Center, and revenue service fleet.

In the interest of maintaining safe, reliable, and efficient transit operations, RYDE Racine will complete the capital improvement projects planned for 2027 at the maintenance facility, transit center, and revenue service fleet, supporting long-term asset preservation and enhanced service delivery.

EXPENDITURES - TRANSIT DEPARTMENT

Budgeted and Historical Expenditures by Appropriation Unit



Transit Detail Expenditures

	ERP Code	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	FY 2026 Adopted vs. FY 2027 Proposed (% Change)
Salary & Fringes						
Salaries	60282011-50100	\$1,936,122	\$2,040,140	\$2,191,446	\$2,148,424	-2.0%
Holiday	60282011-50110	\$54,397	\$57,037	\$55,000	\$60,000	9.1%
Vacation	60282011-50120	\$164,426	\$155,363	\$170,000	\$160,000	-5.9%
Casual Time	60282011-50130	\$55,237	\$56,248	\$55,000	\$60,000	9.1%
Sick Leave	60282011-50140	\$67,720	\$77,447	\$68,000	\$75,000	10.3%
Paid Absences	60282011-50150	\$3,197	\$4,893	\$4,000	\$5,000	25.0%
Part Time Salaries	60282011-50200	\$384,178	\$283,999	\$400,177	\$299,186	-25.2%
Overtime	60282011-50300	\$216,279	\$142,230	\$225,000	\$230,000	2.2%
Residency	60282011-50400	\$0	\$21,452	\$41,687	\$33,118	-20.6%
FICA	60282011-51010	\$212,658	\$200,617	\$213,017	\$200,558	-5.8%
Pension	60282011-51120	\$747,935	\$810,507	\$885,000	\$800,000	-9.6%
Health Care	60282011-51200	\$828,010	\$873,155	\$850,000	\$800,000	-5.9%
Workers Compensation	60282011-51400	\$0	\$38,601	\$0	\$0	0.0%
Other Benefits	60282011-51700	\$14,825	\$15,317	\$14,000	\$0	-100.0%
Safety Glasses	60282011-51820	\$1,819	\$0	\$0	\$0	0.0%
Salaries	60282012-50100	\$265,167	\$330,315	\$374,249	\$384,619	2.8%
Holiday	60282012-50110	\$6,153	\$7,673	\$7,000	\$7,500	7.1%
Vacation	60282012-50120	\$18,999	\$22,785	\$19,500	\$23,000	17.9%
Casual Time	60282012-50130	\$6,634	\$7,320	\$7,000	\$7,400	5.7%
Sick Leave	60282012-50140	\$6,873	\$6,437	\$6,900	\$6,500	-5.8%
Part Time Salaries	60282012-50200	\$49,994	\$15,865	\$27,071	\$27,071	0.0%
Overtime	60282012-50300	\$3,959	\$11,882	\$7,800	\$8,000	2.6%
Residency	60282012-50400	\$0	\$2,227	\$4,703	\$6,131	30.4%
FICA	60282012-51010	\$25,711	\$28,969	\$31,817	\$33,437	5.1%
Pension	60282012-51120	\$112,268	\$101,893	\$115,000	\$112,000	-2.6%

	ERP Code	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	FY 2026 Adopted vs. FY 2027 Proposed (% Change)
Health Care	60282012-51200	\$162,615	\$147,804	\$125,000	\$150,000	20.0%
Other Benefits	60282012-51700	\$74	\$245	\$0	\$0	0.0%
Salaries	60282013-50100	\$96,259	\$40,071	\$30,439	\$37,741	24.0%
Holiday	60282013-50110	\$2,221	\$1,040	\$2,300	\$2,000	-13.0%
Vacation	60282013-50120	\$7,843	\$2,417	\$7,900	\$3,000	-62.0%
Casual Time	60282013-50130	\$2,400	\$1,040	\$2,500	\$2,000	-20.0%
Sick Leave	60282013-50140	\$2,018	\$1,048	\$2,000	\$2,000	0.0%
Paid Absences	60282013-50150	\$586	\$512	\$600	\$600	0.0%
Overtime	60282013-50300	\$4,021	\$1,399	\$1,000	\$1,000	0.0%
Residency	60282013-50400	\$0	\$473	\$915	\$947	3.5%
FICA	60282013-51010	\$8,238	\$3,330	\$3,234	\$3,394	4.9%
Pension	60282013-51120	\$4,017	\$16,068	\$16,100	\$16,100	0.0%
Health Care	60282013-51200	\$5,647	\$28,224	\$23,500	\$24,000	2.1%
Salaries	60282014-50100	\$449,316	\$477,938	\$613,045	\$616,300	0.5%
Holiday	60282014-50110	\$13,216	\$25,052	\$15,000	\$26,000	73.3%
Vacation	60282014-50120	\$34,099	\$40,282	\$35,000	\$42,000	20.0%
Casual Time	60282014-50130	\$1,049	\$1,942	\$2,000	\$2,000	0.0%
Sick Leave	60282014-50140	\$10,538	\$13,694	\$12,000	\$14,000	16.7%
Paid Absences	60282014-50150	\$339	\$1,071	\$1,500	\$1,200	-20.0%
Part Time Salaries	60282014-50200	\$0	\$0	\$0	\$8,262	
Overtime	60282014-50300	\$73	\$55	\$0	\$0	0.0%
Residency	60282014-50400	\$12,646	\$13,555	\$21,835	\$21,549	-1.3%
FICA	60282014-51010	\$37,089	\$40,876	\$52,518	\$50,642	-3.6%
WRS	60282014-51100	\$8,132	\$90,030	\$46,389	\$44,456	-4.2%
Pension	60282014-51120	\$14,229	\$14,320	\$16,100	\$16,100	0.0%
Health Care	60282014-51200	\$79,403	\$291,845	\$267,100	\$211,200	-20.9%
Life Insurance	60282014-51300	\$21,188	-\$19,551	\$0	\$0	0.0%
Workers Compensation	60282014-51400	\$0	-\$2,948	\$0	\$0	0.0%
Mileage	60282014-51810	\$161	\$0	\$0	\$0	0.0%
Safety Glasses	60282014-51820	\$1,569	\$6,248	\$5,000	\$5,000	0.0%
Salaries	60282021-50100	\$131,552	\$154,009	\$54,454	\$122,664	125.3%
Holiday	60282021-50110	\$5,519	\$6,319	\$5,500	\$6,400	16.4%
Vacation	60282021-50120	\$18,056	\$17,550	\$18,000	\$18,000	0.0%
Casual Time	60282021-50130	\$1,985	\$1,931	\$2,000	\$2,000	0.0%
Sick Leave	60282021-50140	\$5,732	\$6,949	\$5,800	\$7,000	20.7%
Paid Absences	60282021-50150	\$36	\$131	\$40	\$200	400.0%
Part Time Salaries	60282021-50200	\$239,145	\$238,384	\$280,404	\$250,918	-10.5%
Overtime	60282021-50300	\$4,027	\$9,006	\$2,000	\$5,000	150.0%
Residency	60282021-50400	\$1,359	\$3,859	\$3,665	\$3,350	-8.6%
FICA	60282021-51010	\$30,211	\$31,673	\$27,097	\$21,222	-21.7%
WRS	60282021-51100	\$676	\$11,010	\$0	\$0	0.0%
Pension	60282021-51120	\$134,803	\$106,886	\$130,000	\$110,000	-15.4%
Health Care	60282021-51200	\$76,631	\$112,984	\$66,000	\$60,000	-9.1%
Life Insurance	60282021-51300	\$0	-\$2,387	\$0	\$0	0.0%
Workers Compensation	60282021-51400	\$0	-\$360	\$0	\$0	0.0%
Other Benefits	60282021-51700	\$0	\$30	\$0	\$0	0.0%
Mileage	60282021-51810	\$17	\$0	\$0	\$0	0.0%
Safety Glasses	60282021-51820	\$169	\$763	\$1,000	\$1,000	0.0%
Total Salary & Fringes		\$6,811,467	\$7,249,187	\$7,672,302	\$7,396,189	-3.6%
Operating Expenditures						

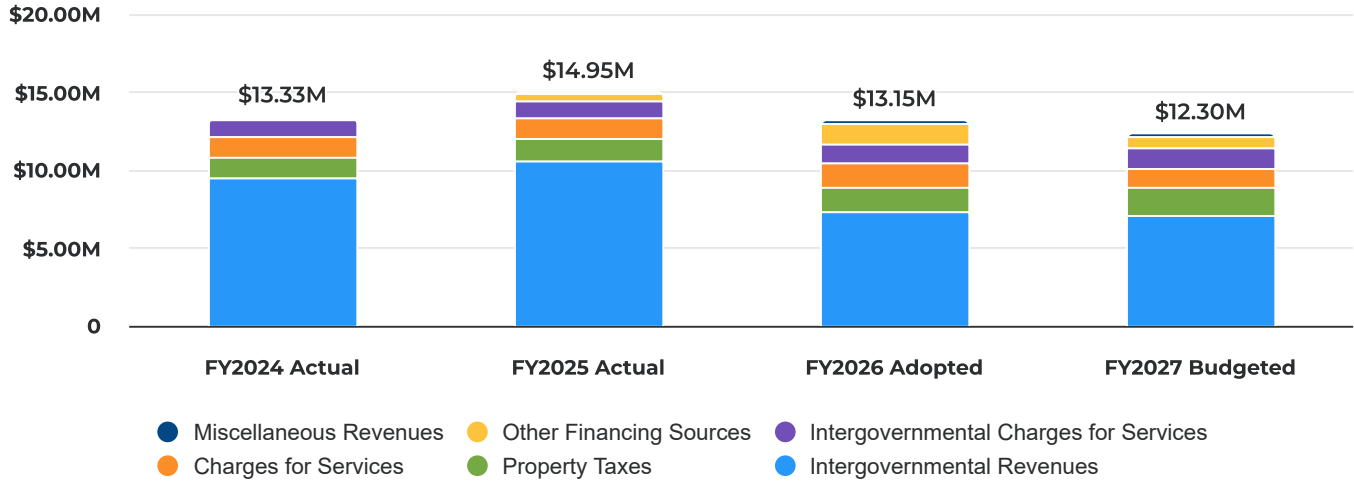
	ERP Code	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	FY 2026 Adopted vs. FY 2027 Proposed (% Change)
Waste Disposal	60282011-52215	\$1,659	\$0	\$0	\$0	0.0%
Banking/Financial Charges	60282011-52220	\$0	\$12,412	\$0	\$16,000	
Drug and Alcohol Testing	60282011-52360	\$9,584	\$10,736	\$12,000	\$10,000	-16.7%
Postage & Shipping	60282011-53110	\$0	\$40	\$0	\$0	0.0%
Work Supplies	60282011-53200	\$7,311	\$908	\$1,300	\$1,300	0.0%
Janitorial Supplies	60282011-53210	\$0	\$47	\$0	\$0	0.0%
Tires & Tubes	60282011-53235	\$93,670	\$75,151	\$70,000	\$70,000	0.0%
Direct Clothing expenses	60282011-53240	\$18,219	\$21,496	\$25,000	\$25,000	0.0%
Diesel Fuel	60282011-53250	\$567,218	\$573,234	\$525,000	\$525,000	0.0%
Licenses Permits & Fees	60282011-53255	\$0	\$220	\$0	\$0	0.0%
Fuel Oils & Fluids	60282011-53280	\$69,255	\$85,539	\$60,000	\$60,000	0.0%
Software Maintenance	60282011-54500	\$32,000	\$65,697	\$0	\$25,000	
Depreciation	60282011-56300	\$2,111,354	\$1,802,633	\$2,200,000	\$1,800,000	-18.2%
Professional Services	60282012-52100	\$350	\$0	\$0	\$0	0.0%
General Liability Insurance	60282012-52170	\$58,564	\$58,243	\$60,000	\$62,500	4.2%
Insurance Recoveries	60282012-52175	-\$82,401	-\$105,713	-\$25,000	-\$50,000	100.0%
Office Supplies	60282012-53100	\$16	\$0	\$0	\$0	0.0%
Postage & Shipping	60282012-53110	\$231	\$338	\$0	\$0	0.0%
Work Supplies	60282012-53200	\$21,715	\$25,040	\$25,000	\$25,000	0.0%
Direct Clothing expenses	60282012-53240	\$3,289	\$2,485	\$3,000	\$3,000	0.0%
Utilities-Electric	60282012-53315	\$143,625	\$81,160	\$115,000	\$100,000	-13.0%
Utilities-Heat	60282012-53320	\$7,844	\$6,584	\$12,000	\$12,000	0.0%
Equipment Repairs & Maintenanc	60282012-54200	\$404,067	\$545,498	\$420,000	\$420,000	0.0%
Depreciation	60282012-56300	\$79,957	\$50,263	\$80,000	\$50,000	-37.5%
Property/Equipment Rental	60282013-52210	\$3,284	\$3,160	\$3,000	\$3,500	16.7%
Waste Disposal	60282013-52215	\$17,137	\$19,233	\$17,000	\$20,000	17.6%
Postage & Shipping	60282013-53110	\$14	\$0	\$0	\$0	0.0%
Work Supplies	60282013-53200	\$32,236	\$28,769	\$31,500	\$31,500	0.0%
Janitorial Supplies	60282013-53210	\$4,624	\$5,299	\$4,000	\$6,000	50.0%
Direct Clothing expenses	60282013-53240	\$0	\$355	\$500	\$0	-100.0%
Utilities-Electric	60282013-53315	\$9,486	\$11,336	\$10,800	\$10,800	0.0%
Utilities-Water	60282013-53330	\$6,186	\$8,224	\$6,000	\$6,000	0.0%
Building Repairs & Maintenance	60282013-54100	\$54,388	\$49,071	\$50,000	\$60,000	20.0%
Equipment Repairs & Maintenanc	60282013-54200	\$35,910	\$38,361	\$35,000	\$35,000	0.0%
Grounds Repairs & Maintenance	60282013-54300	\$10,606	\$43,484	\$25,000	\$25,000	0.0%
Depreciation	60282013-56300	\$6,165	\$37,939	\$7,000	\$38,000	442.9%
Professional Services	60282014-52100	\$30,788	\$47,624	\$55,000	\$60,000	9.1%
Audit Services	60282014-52120	\$9,481	\$9,803	\$11,000	\$11,000	0.0%
General Liability Insurance	60282014-52170	\$210,780	\$186,818	\$225,000	\$225,000	0.0%
Contracted Services	60282014-52200	\$5,325	\$4,154	\$6,000	\$6,000	0.0%
Property/Equipment Rental	60282014-52210	\$3,486	\$3,188	\$4,000	\$4,500	12.5%
Purchased Transportation	60282014-52280	\$1,421,447	\$1,317,735	\$1,551,858	\$1,600,000	3.1%
City Services	60282014-52300	\$135,445	\$147,048	\$150,000	\$150,000	0.0%
Advertising	60282014-52315	\$64,216	\$34,543	\$60,000	\$30,000	-50.0%
Office Supplies	60282014-53100	\$3,047	\$5,104	\$6,000	\$6,000	0.0%
Postage & Shipping	60282014-53110	\$3,162	\$2,947	\$3,000	\$3,000	0.0%
Publications & Subscriptions	60282014-53115	\$325	\$374	\$500	\$500	0.0%
Copying & Printing	60282014-53160	\$1,649	\$2,264	\$1,800	\$2,000	11.1%

	ERP Code	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	FY 2026 Adopted vs. FY 2027 Proposed (% Change)
Work Supplies	60282014-53200	\$4,804	\$18,402	\$10,000	\$10,000	0.0%
Janitorial Supplies	60282014-53210	\$13	\$0	\$0	\$0	0.0%
Direct Clothing expenses	60282014-53240	\$129	\$468	\$500	\$500	0.0%
Licenses Permits & Fees	60282014-53255	\$365	\$116	\$500	\$500	0.0%
Memberships	60282014-53265	\$4,696	\$4,603	\$6,500	\$6,500	0.0%
Utilities	60282014-53300	\$2,024	\$1,830	\$2,400	\$2,400	0.0%
Utilities-Electric	60282014-53315	\$22,353	\$22,347	\$24,000	\$24,000	0.0%
Utilities-Heat	60282014-53320	\$11,800	\$15,208	\$20,000	\$20,000	0.0%
Utilities-Water	60282014-53330	\$15,195	\$12,433	\$14,000	\$14,000	0.0%
External Communication Service	60282014-53360	\$2,410	\$2,410	\$2,400	\$2,400	0.0%
Miscellaneous Expenses	60282014-53460	\$311	\$1,111	\$1,000	\$2,000	100.0%
Education/Training/Conferences	60282014-53800	\$2,428	\$2,581	\$8,000	\$8,000	0.0%
Travel	60282014-53810	\$4,730	\$5,467	\$9,000	\$15,000	66.7%
Building Repairs & Maintenance	60282014-54100	\$72,505	\$0	\$0	\$0	0.0%
Grounds Repairs & Maintenance	60282014-54300	\$2,659	\$2,455	\$2,000	\$2,000	0.0%
Software Maintenance	60282014-54500	\$85,595	\$57,049	\$85,000	\$100,000	17.6%
Depreciation	60282014-56300	\$27,988	\$7,402	\$40,000	\$8,000	-80.0%
Professional Services	60282021-52100	\$3,309	\$5,814	\$3,500	\$3,500	0.0%
Audit Services	60282021-52120	\$1,019	\$1,197	\$1,500	\$1,500	0.0%
General Liability Insurance	60282021-52170	\$44,504	\$67,066	\$50,000	\$52,500	5.0%
Contracted Services	60282021-52200	\$0	\$507	\$0	\$0	0.0%
Property/Equipment Rental	60282021-52210	\$353	\$738	\$0	\$0	0.0%
Waste Disposal	60282021-52215	\$1,842	\$2,348	\$3,000	\$3,000	0.0%
Purchased Transportation	60282021-52280	\$0	\$160,868	\$0	\$0	0.0%
City Services	60282021-52300	\$14,555	\$17,952	\$18,500	\$18,500	0.0%
Advertising	60282021-52315	\$0	\$4,217	\$0	\$0	0.0%
Office Supplies	60282021-53100	\$327	\$625	\$500	\$500	0.0%
Postage & Shipping	60282021-53110	\$340	\$360	\$300	\$300	0.0%
Publications & Subscriptions	60282021-53115	\$35	\$46	\$0	\$0	0.0%
Copying & Printing	60282021-53160	\$177	\$276	\$200	\$200	0.0%
Work Supplies	60282021-53200	\$4,245	\$6,560	\$1,500	\$1,500	0.0%
Janitorial Supplies	60282021-53210	\$497	\$647	\$500	\$500	0.0%
Tires & Tubes	60282021-53235	\$2,639	\$1,995	\$3,500	\$3,500	0.0%
Direct Clothing expenses	60282021-53240	\$1,584	\$1,900	\$3,550	\$3,550	0.0%
Licenses Permits & Fees	60282021-53255	\$0	\$14	\$0	\$0	0.0%
Memberships	60282021-53265	\$505	\$562	\$400	\$400	0.0%
Fuel Oils & Fluids	60282021-53280	\$10,250	\$3,284	\$4,000	\$4,000	0.0%
Utilities	60282021-53300	\$529	\$223	\$1,000	\$1,000	0.0%
Utilities-Electric	60282021-53315	\$3,422	\$4,112	\$4,000	\$4,000	0.0%
Utilities-Heat	60282021-53320	\$1,268	\$1,857	\$2,000	\$2,000	0.0%
Utilities-Water	60282021-53330	\$2,298	\$2,522	\$3,000	\$3,000	0.0%
External Communication Service	60282021-53360	\$2,095	\$2,871	\$3,000	\$3,000	0.0%
Miscellaneous Expenses	60282021-53460	\$33	\$136	\$350	\$350	0.0%
Education/Training/Conferences	60282021-53800	\$261	\$315	\$250	\$250	0.0%
Travel	60282021-53810	\$508	\$667	\$200	\$200	0.0%
Building Repairs & Maintenance	60282021-54100	\$13,636	\$5,991	\$8,500	\$8,500	0.0%
Equipment Repairs & Maintenance	60282021-54200	\$14,318	\$13,970	\$15,000	\$15,000	0.0%

	ERP Code	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	FY 2026 Adopted vs. FY 2027 Proposed (% Change)
Grounds Repairs & Maintenance	60282021-54300	\$1,426	\$5,608	\$2,000	\$2,000	0.0%
Software Maintenance	60282021-54500	\$16,158	\$13,925	\$12,000	\$12,000	0.0%
Depreciation	60282021-56300	\$67,629	\$98,719	\$80,000	\$100,000	25.0%
Total Operating Expenditures		\$6,086,481	\$5,900,616	\$6,294,808	\$5,948,650	-5.5%
Interdepartmental Expenses						
I/S Building Occupancy	60282011-55100	\$0	\$5,803	\$6,056	\$6,328	4.5%
I/S Garage Fuel	60282012-55300	\$18,638	\$8,286	\$8,000	\$8,290	3.6%
I/S Building Occupancy	60282014-55100	\$5,324	\$0	\$0	\$0	0.0%
I/S City Telephone System	60282014-55200	\$2,274	\$0	\$0	\$0	0.0%
I/S Information Systems	60282014-55400	\$97,048	\$116,155	\$133,611	\$134,935	1.0%
I/S Building Occupancy	60282021-55100	\$572	\$0	\$0	\$0	0.0%
I/S City Telephone System	60282021-55200	\$748	\$0	\$0	\$0	0.0%
I/S Garage Fuel	60282021-55300	\$63,738	\$43,463	\$52,000	\$53,888	3.6%
I/S Information Systems	60282021-55400	\$10,429	\$14,180	\$0	\$0	0.0%
Total Interdepartmental Expenses		\$198,771	\$187,887	\$199,667	\$203,441	1.9%
Capital Outlay						
Land Improvements	60282011-57110	\$0	\$0	\$200,000	\$600,000	200.0%
Land Improvements	60282011-57110-82010	\$1,318,592	\$1,465,291	\$0	\$0	0.0%
Building Improvements	60282011-57200	\$0	\$0	\$400,000	\$0	-100.0%
Building Improvements	60282011-57200-82008	\$0	\$4,758	\$0	\$0	0.0%
Equipment	60282011-57300	\$0	\$0	\$76,000	\$0	-100.0%
Equipment-Vehicles	60282011-57310	\$0	\$8,007	\$714,100	\$150,000	-79.0%
Equipment-Vehicles-Low No	60282011-57310-82002	\$0	\$21,135	\$0	\$0	0.0%
Equipment-Vehicles	60282021-57310	-\$1	\$0	\$0	\$0	0.0%
Total Capital Outlay		\$1,318,591	\$1,499,192	\$1,390,100	\$750,000	-46.0%
Total Expenditures		\$14,415,311	\$14,836,883	\$15,556,877	\$14,298,280	-8.1%

REVENUES - TRANSIT DEPARTMENT

Budgeted and Historical Revenues by Source



Transit Detail Revenues

	ERP Code	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	FY 2026 Adopted vs. FY 2027 Proposed (% Change)
Property Taxes						
Property Taxes	60282-41110	\$1,295,000	\$1,400,000	\$1,600,000	\$1,700,000	6.3%
Total Property Taxes		\$1,295,000	\$1,400,000	\$1,600,000	\$1,700,000	6.3%
Intergovernmental Revenues						
Federal Grant-Transit	60282-43300	\$5,147,937	\$5,355,980	\$5,152,370	\$4,797,280	-6.9%
Federal Grant-Transit	60282-43300-82009	\$200,000	\$673,908	\$0	\$0	0.0%
Federal Grant-Transit	60282-43300-82010	\$1,241,042	\$1,465,291	\$0	\$0	0.0%
State Grant-Other	60282-43690	\$0	\$29,142	\$0	\$0	0.0%
State Grant-Transit	60282-43691	\$1,861,265	\$1,989,698	\$1,989,698	\$2,200,000	10.6%
Federal Grant-Transit Capital	60282011-43310-82008	\$838,259	\$504,112	\$0	\$0	0.0%
Federal Grant-Transit Capital	60282011-43310-82011	\$49,366	\$44,740	\$0	\$0	0.0%
Federal Grant-Transit Capital	60282011-43310-82012	\$0	\$368,478	\$0	\$0	0.0%
Federal Grant-Transit Capital	602811-43310-82013	\$13,200	\$61,263	\$0	\$0	0.0%
State Grant-Transit	60282021-43691	\$103,859	\$105,709	\$105,709	\$105,000	-0.7%
Total Intergovernmental Revenues		\$9,454,928	\$10,598,322	\$7,247,777	\$7,102,280	-2.0%
Charges for Services						
Farebox	60282-46350	\$396,804	\$427,792	\$500,000	\$550,000	10.0%
Fares-Passes	60282-46351	\$168,244	\$147,175	\$200,000	\$200,000	0.0%
Fares-Tickets	60282-46352	\$63,394	\$45,750	\$65,000	\$45,000	-30.8%

	ERP Code	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	FY 2026 Adopted vs. FY 2027 Proposed (% Change)
Fares-School District	60282-46353	\$376,445	\$343,721	\$440,000	\$125,000	-71.6%
Fares-Commuter	60282-46354	\$86,707	\$72,362	\$90,000	\$90,000	0.0%
Fares-Gateway	60282-46355	\$115,000	\$115,000	\$115,000	\$150,000	30.4%
Miscellaneous Fees-Enterprise	60282-46910	\$19,939	\$5,697	\$0	\$0	0.0%
Dart Farebox	60282021-46350	\$95,030	\$101,958	\$105,000	\$110,000	4.8%
Total Charges for Services		\$1,321,563	\$1,259,456	\$1,515,000	\$1,270,000	-16.2%
Intergovernmental Charges for Services						
Intergov Charges-Enterprise	60282-47391	\$590,000	\$620,000	\$737,000	\$715,000	-3.0%
Transit Services	60282-47401	\$493,670	\$579,409	\$500,000	\$600,000	20.0%
Total Intergovernmental Charges for Services		\$1,083,670	\$1,199,409	\$1,237,000	\$1,315,000	6.3%
Miscellaneous Revenues						
Sale of Property-Other	60282-48309	\$3,480	\$0	\$0	\$0	0.0%
Advertising Revenue	60282-48691	\$50,625	\$43,500	\$55,000	\$60,000	9.1%
Insurance Rebates	60282-48692	\$27,088	\$27,608	\$105,000	\$105,000	0.0%
Total Miscellaneous Revenues		\$81,193	\$71,108	\$160,000	\$165,000	3.1%
Other Financing Sources						
Transfer from Cap Projects	60282-49240	\$89,923	\$424,809	\$1,390,100	\$750,000	-46.0%
Total Other Financing Sources		\$89,923	\$424,809	\$1,390,100	\$750,000	-46.0%
Total Revenues		\$13,326,276	\$14,953,104	\$13,149,877	\$12,302,280	-6.4%

PARKING UTILITY

John Rooney
Commissioner of Public Works

MISSION STATEMENT

Encourage the use and development of Racine's commercial districts by providing and allocating parking spaces for motor vehicles and collecting parking fee revenue by the most efficient means.

FUNCTION

The Parking System is an enterprise which regulates parking in the various business districts. This enterprise is responsible for the installation and maintenance of revenue collection equipment (both on and off street); oversight of the mobile payment app; the maintenance of parking lots and ramps under the jurisdiction of the Parking System including ground maintenance, cleaning, general maintenance and snow removal; and the collection of hourly, daily, and monthly fees. The Public Works & Services Committee regulates the Parking System with the general operation of the system performed by contractors and overseen by the Commissioner of Public Works.

Department of Public Works removes snow from all on-street metered areas from which DPW receives money from the enterprise fund. The balance of all other maintenance in the parking system comes from contracted services.

SIGNIFICANT INITIATIVES RECENTLY ACCOMPLISHED

1. Implemented new parking payment rollout for on-street parking that includes pay by text, PASSPORT App, and strategically located kiosks. New enforcement technology will include a mobile License Plate Number Reader (LPNR) and eliminate the pay-by-space system used currently. The new system will produce an overall revenue increase without a rate increase.
2. Completed and programmed biannual capital maintenance projects in each of the parking ramps
3. Eliminated DPW parking staff and contracted with ABM for parking services and Four Seasons for snow/ice and landscape operations.

2027 STRATEGIC INITIATIVES

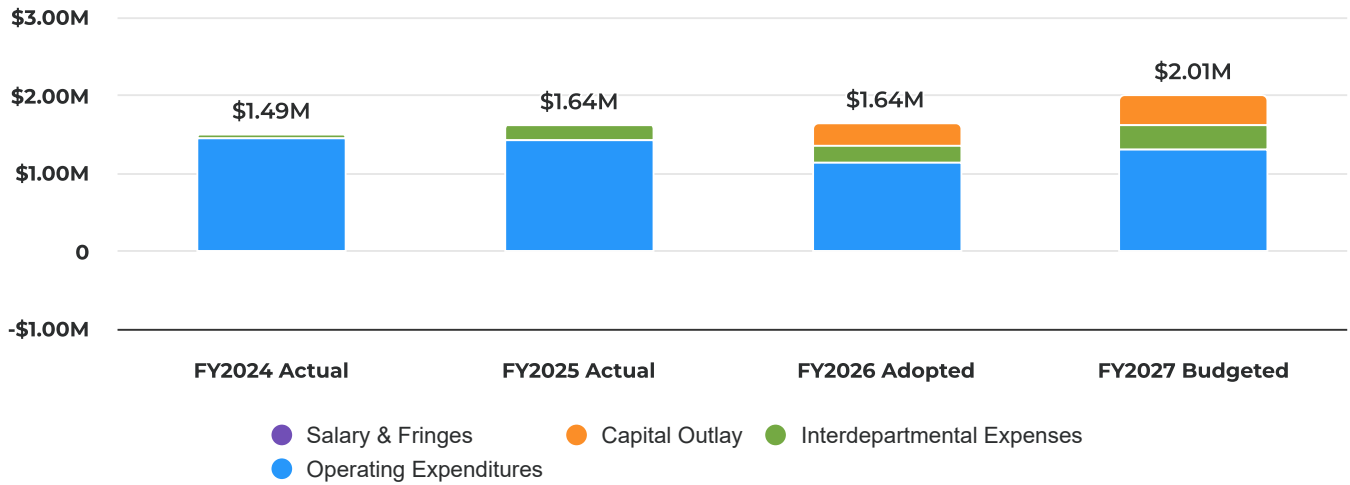
1. In conjunction with ABM Group and Passport, return metered and ramp area parking charges to market rates through on-street smart parking kiosks and pay-by-text spaces, replacing aging meters and restoring lost parking revenue. Develop a comprehensive plan to bring the Parking Enterprise Fund to revenue neutrality.
2. Direct ABM to provide new dashboard for Finance Department to track revenues and deposits in real time.
3. Implement program for retailers and businesses to provide pre-paid validated parking for their customers by collaborating with ABM and the Downtown Racine Corporation/BID.
4. Continue capital investments to ensure parking facilities continue to be in a good state of repair.
5. Install additional smart parking kiosk where needed in the three business districts.
6. Parking enforcement performed by RPD CSOs using Passport using (LPNR) technology.
7. Work with ABM and Downtown Racine Corporation to provide merchant-paid validated parking at gated ramps and on-street (at no cost to City) to boost parking revenue.

SIGNIFICANT FUNDING OR PROGRAM CHANGES IN 2027

1. The removal of obsolete parking meters will allow the current approved rates to be paid, increasing the former parking meter revenue by ~50%, ensuring the parking utility pays for annual operating expenses.
2. NO increase in parking rates for on-street parking and off-street ramps and surface lots.
3. The addition of six on-street Smart Parking Kiosks & Pay-By-Text will increase revenue from elimination of unexpired meter time and malfunctioning parking meters.
4. Capital funding includes repaving of the library parking lot.

EXPENDITURES - PARKING UTILITY

Budgeted and Historical Expenditures by Appropriation Unit



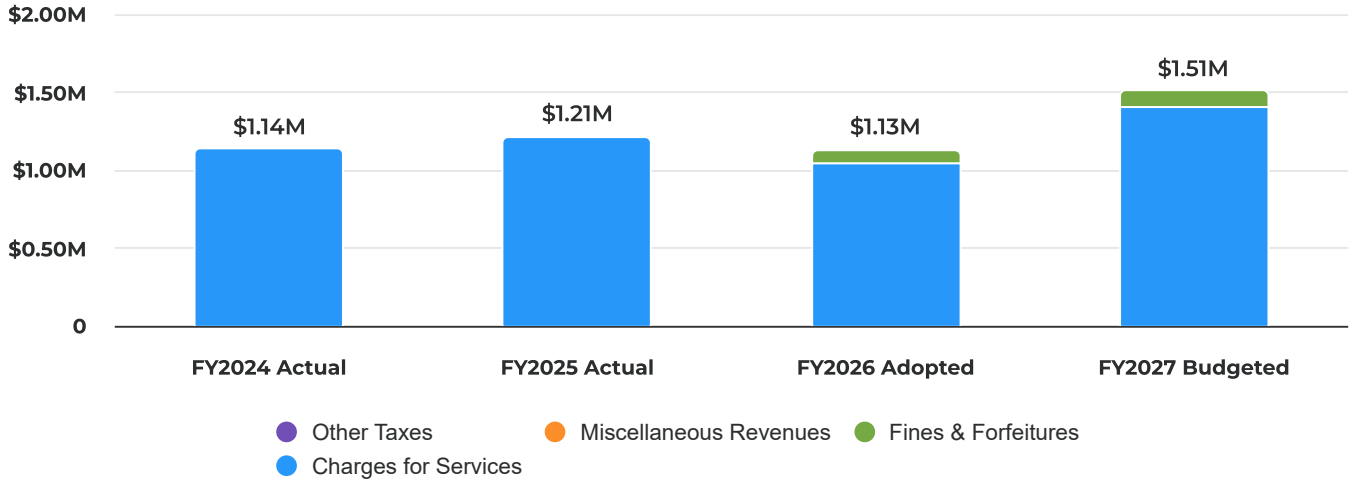
Parking Utility Detail Expenditures

	ERP Code	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	FY 2026 Adopted vs. FY 2027 Proposed (% Change)
Salary & Fringes						
Salaries	60383-50100	\$2,149	\$0	\$3,756	\$0	-100.0%
FICA	60383-51010	\$158	\$0	\$287	\$0	-100.0%
WRS	60383-51100	-\$14,817	\$0	\$270	\$0	-100.0%
Life Insurance	60383-51300	-\$6,853	\$0	\$0	\$0	0.0%
Total Salary & Fringes		-\$19,364	\$0	\$4,313	\$0	-100.0%
Operating Expenditures						
Professional Services	60383-52100	\$790	\$790	\$0	\$0	0.0%
Contracted Services	60383-52200	\$767,990	\$645,085	\$544,000	\$543,000	-0.2%
City Services	60383-52300	\$17,000	\$139,500	\$30,000	\$30,000	0.0%
Work Supplies	60383-53200	\$85,994	\$84,031	\$0	\$59,050	
Utilities	60383-53300	\$55,481	\$58,484	\$60,000	\$60,000	0.0%
Equipment Repairs & Maintenan	60383-54200	\$3,764	\$4,499	\$0	\$0	0.0%
Contingency	60383-56200	\$0	\$0	\$0	\$103,000	
Depreciation	60383-56300	\$506,019	\$493,319	\$510,000	\$500,000	-2.0%
Total Operating Expenditures		\$1,437,039	\$1,425,708	\$1,144,000	\$1,295,050	13.2%
Interdepartmental Expenses						
I/S Building Occupancy	60383-55100	\$50,098	\$0	\$0	\$0	0.0%
I/S City Telephone System	60383-55200	\$504	\$0	\$0	\$0	0.0%
I/S Information Systems	60383-55400	\$12,048	\$13,304	\$14,090	\$14,126	0.3%
Snow Removal	60383-55600	\$0	\$177,117	\$190,000	\$300,000	57.9%

	ERP Code	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	FY 2026 Adopted vs. FY 2027 Proposed (% Change)
Total Interdepartmental Expenses		\$62,650	\$190,421	\$204,090	\$314,126	53.9%
Capital Outlay						
Building Improvements	60383-57200	\$9,425	\$20,723	\$50,000	\$232,000	364.0%
Equipment	60383-57300	\$0	\$0	\$25,000	\$40,000	60.0%
Paving	60383-57500	\$0	\$0	\$215,000	\$125,000	-41.9%
Total Capital Outlay		\$9,425	\$20,723	\$290,000	\$397,000	36.9%
Total Expenditures		\$1,489,750	\$1,636,852	\$1,642,403	\$2,006,176	22.1%

REVENUES - PARKING UTILITY

Budgeted and Historical Revenues by Source



Parking Utility Detail Revenues

	ERP Code	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	FY 2026 Adopted vs. FY 2027 Proposed (% Change)
Other Taxes						
Sales Tax Discount	60383-41222	\$48	\$53	\$50	\$50	0.0%
Total Other Taxes		\$48	\$53	\$50	\$50	0.0%
Fines & Forfeitures						
Parking Fines	60383-45130	\$0	\$0	\$90,000	\$99,126	10.1%
Judgments/Damages-Parking	60383-45222	\$434	\$0	\$0	\$0	0.0%
Total Fines & Forfeitures		\$434	\$0	\$90,000	\$99,126	10.1%
Charges for Services						
Parking Ramp Charges	60383-46330	\$675,320	\$748,789	\$618,000	\$822,000	33.0%
Parking Meter Charges	60383-46331	\$421,886	\$418,166	\$380,000	\$540,000	42.1%
Parking Charges-Other	60383-46332	\$36,409	\$39,701	\$44,353	\$45,000	1.5%
Total Charges for Services		\$1,133,615	\$1,206,656	\$1,042,353	\$1,407,000	35.0%
Miscellaneous Revenues						
Interest Income	60383-48100	\$4,280	\$6,649	\$0	\$0	0.0%
Total Miscellaneous Revenues		\$4,280	\$6,649	\$0	\$0	0.0%
Total Revenues		\$1,138,376	\$1,213,358	\$1,132,403	\$1,506,176	33.0%

STORM WATER UTILITY

John Rooney
Commissioner of Public Works

MISSION STATEMENT

The Storm Water Utility is a self-sustaining Enterprise Fund enacted in 2005 to ensure the storm sewer collection system is in a good state of repair to effectively treat and transport storm water runoff to the Root River and Lake Michigan and be in compliance with a WDNR issued Wisconsin Pollutant Discharge Elimination System (WPDES) permit meant to protect the health of our citizenry, Lake Michigan, and the Root River watershed.

FUNCTION

The Storm Water Utility account funds the capital cost of repair and replacement to the storm sewer collection system, treatment of storm water to remove Total Suspended Solids (TSS), maintenance activities related to storm sewer (street sweeping, catch basin cleaning, pond dredging, leaf collection and forestry), engineering, planning, detection/enforcement of illicit discharges and administrative costs.

SIGNIFICANT INITIATIVES RECENTLY ACCOMPLISHED

1. The Storm Water Utility continues with repairs and replacements to address the \$68M backlog of deficiencies in the collection system. This backlog represents just over 17% of the system replacement value estimated at \$401M. Currently, the funding is only allowing the city to address about 0.5% of the collection system annually. With sewer pipes having a service life of ~100 years, SWU should TRIPLE the current investment annually to ensure we are replacing assets at least as fast as they deteriorate.
2. The SWU actively reviews development plans for compliance with Chapter 98 of the municipal code relating to clean storm water discharges.
3. Added a Leaf Vactor to the fleet to provide more efficient leaf collection services.
4. In 2024-25, acquired land and constructed a new dry retention facility near the Great Northern Corporation in response to flooding.
5. In 2025 construction began on the Uptown Green Alleys & Infrastructure Project that includes pervious alleys and a park-like green space for storm water treatment funded by two WDNR grants - Targeted Runoff Management (TRM) and Urban Non-Point Source & Storm Water (UNPS&SW).
6. Dredged and disposed of accumulated sediment from the English Street Outfall settling basins and Graceland Cemetery Pond.
7. Installed Hyfi sensors at 5 locations through a two-year Great Lakes Protection Fund grant program to measure water levels in various BMP locations and the Root River to respond and activate DPW's Flood Response Plan.

2027 STRATEGIC INITIATIVES

1. The Storm Water Utility initiatives planned for 2027 include capital investment in infrastructure, sound operating practices for maintaining collection and mitigation infrastructure to ensure clean storm water discharges; and continued engineering and planning for potential regulatory changes in permitting practices of the WDNR.
2. Creating new Best Management Practice device to manage storm water for the new 34 lot residential subdivision at former Giese School site.
3. Increased budget for storm basin, median maintenance, green infrastructure and BMP devices.

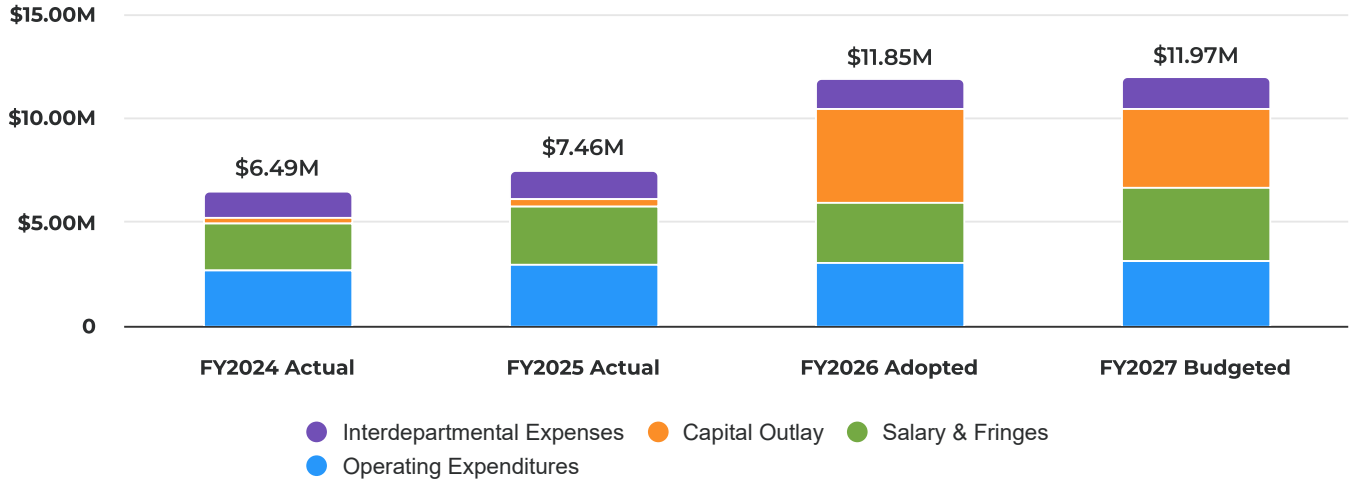
4. Continue and extend agreement with Hyfi for flood monitoring sensors at various locations in the City's dry/wet ponds and Root River to monitor flood control.
5. Make accessible the storm water infrastructure near Great Northern Corporation and secure easements to maintain this part of the collection system.

SIGNIFICANT FUNDING OR PROGRAM CHANGES IN 2027

The Storm Water Utility rate for a typical residential home will remain the same as 2026 at \$200.86 for 2027, consisting of a Base Charge of \$4.27 and an Equivalent Runoff Unit of \$196.59.

EXPENDITURES - STORM WATER UTILITY

Budgeted and Historical Expenditures by Appropriation Unit



Storm Water Utility Detail Expenditures

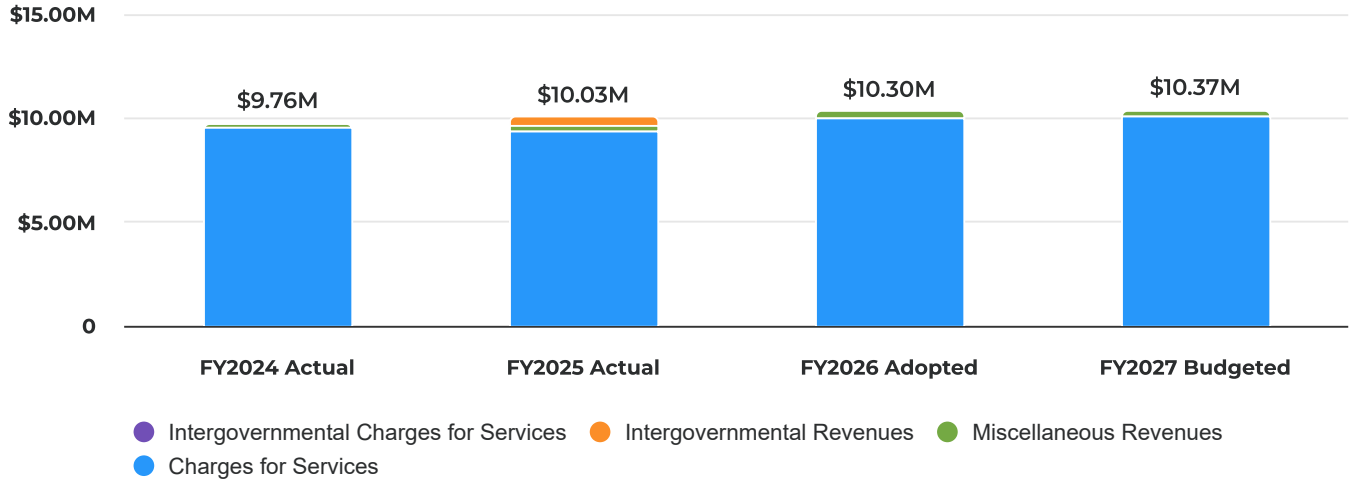
	ERP Code	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	FY 2026 Adopted vs. FY 2027 Proposed (% Change)
Salary & Fringes						
Salaries	60484-50100	\$1,110,549	\$1,335,871	\$1,141,560	\$1,666,699	46.0%
Part Time Salaries	60484-50200	\$1,383	\$2,380	\$49,704	\$51,075	2.8%
Overtime	60484-50300	\$23,213	\$79,524	\$0	\$0	0.0%
Residency	60484-50400	\$21,601	\$27,805	\$10,824	\$13,945	28.8%
FICA	60484-51010	\$82,722	\$103,412	\$91,019	\$93,355	2.6%
WRS	60484-51100	\$54,374	\$151,897	\$84,428	\$87,112	3.2%
Health Care	60484-51200	-\$69,768	\$113,286	\$535,012	\$547,267	2.3%
Life Insurance	60484-51300	\$4,556	\$3,457	\$0	\$0	0.0%
Mileage	60484-51810	\$0	\$0	\$1,000	\$500	-50.0%
Compensated Absences	60484-51900	\$2,500	\$0	\$0	\$0	0.0%
Full Time Salaries	6048401-50100	\$612,608	\$595,279	\$601,103	\$622,298	3.5%
Part Time Salaries	6048401-50200	\$107,118	\$110,038	\$158,408	\$129,041	-18.5%
Part Time Salaries	60484-50200	\$0	\$8,650	\$0	\$0	0.0%
Overtime	6048401-50300	\$2,695	\$7,583	\$5,000	\$5,000	0.0%
Residency	6048401-50400	\$9,618	\$9,433	\$10,023	\$6,268	-37.5%
FICA	6048401-51010	\$49,810	\$52,540	\$58,806	\$57,919	-1.5%
FICA	60484-51010	\$0	\$662	\$0	\$0	0.0%
WRS	6048401-51100	\$43,514	\$44,798	\$46,461	\$50,111	7.9%
Health Care	6048401-51200	\$154,513	\$194,700	\$158,825	\$187,200	17.9%
Clothing Allowance	6048401-51600	\$500	\$340	\$550	\$600	9.1%
Total Salary & Fringes		\$2,211,508	\$2,841,656	\$2,952,723	\$3,518,390	19.2%
Operating Expenditures						
Professional Services	60484-52100	\$206,350	\$195,295	\$200,000	\$100,000	-50.0%
Professional Services	60484-52100-84005	\$0	\$39,840	\$0	\$0	0.0%

	ERP Code	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	FY 2026 Adopted vs. FY 2027 Proposed (% Change)
Monitoring & Detection	60484-52160	\$23,640	\$16,628	\$51,500	\$51,500	0.0%
Contracted Services	60484-52200	\$340	\$0	\$100,000	\$180,000	80.0%
Waste Disposal	60484-52215	\$44,992	\$77,133	\$85,000	\$102,000	20.0%
Outreach Services	60484-52299	\$8,464	\$15,428	\$16,000	\$16,000	0.0%
City Services	60484-52300	\$480,000	\$464,000	\$426,000	\$426,000	0.0%
Office Supplies	60484-53100	\$0	\$0	\$1,250	\$1,250	0.0%
Copying & Printing	60484-53160	\$0	\$0	\$1,250	\$1,250	0.0%
Work Supplies	60484-53200	\$53,809	\$24,238	\$165,000	\$170,000	3.0%
Licenses Permits & Fees	60484-53255	\$0	\$10,000	\$12,000	\$13,000	8.3%
Memberships	60484-53265	\$0	\$0	\$500	\$500	0.0%
Utilities	60484-53300	\$754	\$750	\$10,000	\$10,500	5.0%
External Communication Service	60484-53360	\$949	\$955	\$12,500	\$20,000	60.0%
Refunds	60484-53430	\$0	\$0	\$5,000	\$5,000	0.0%
Education/Training/Conferences	60484-53800	\$100	\$200	\$1,000	\$1,000	0.0%
Travel	60484-53810	\$0	\$210	\$500	\$500	0.0%
Infrastructure Repairs	60484-54400	\$132,340	\$99,250	\$100,000	\$150,000	50.0%
Depreciation	60484-56300	\$1,533,413	\$1,593,917	\$1,545,000	\$1,595,000	3.2%
Contracted Services	6048401-52200	\$109,164	\$79,080	\$141,000	\$119,500	-15.2%
Contracted Services	6048401-52200-50046	\$0	\$161,223	\$0	\$0	0.0%
Property/Equipment Rental	6048401-52210	\$82,896	\$80,545	\$82,970	\$85,000	2.4%
Office Supplies	6048401-53100	\$629	\$826	\$1,000	\$1,000	0.0%
Copying & Printing	6048401-53160	\$75	\$974	\$1,000	\$1,200	20.0%
Work Supplies	6048401-53200	\$9,646	\$8,918	\$9,520	\$11,000	15.5%
Work Supplies	6048401-53200-50046	\$0	\$29,798	\$0	\$0	0.0%
Small Equipment	6048401-53230	\$2,912	\$1,802	\$3,000	\$5,000	66.7%
External Communication Service	6048401-53360	\$4,128	\$2,253	\$4,500	\$4,500	0.0%
Education/Training/Conferences	6048401-53800	\$4,570	\$4,484	\$4,000	\$4,500	12.5%
Travel	6048401-53810	\$1,343	\$1,487	\$2,000	\$2,500	25.0%
Equipment Repairs & Maintenance	6048401-54200	\$728	\$765	\$750	\$10,000	1,233.3%
Grounds Repairs & Maintenance	6048401-54300	\$3,400	\$2,631	\$3,400	\$4,000	17.6%
Total Operating Expenditures		\$2,704,642	\$2,912,630	\$2,985,640	\$3,091,700	3.6%
Interdepartmental Expenses						
I/S Building Occupancy	60484-55100	\$75,738	\$79,000	\$82,950	\$83,700	0.9%
I/S Garage Fuel	60484-55300	\$44,742	\$29,412	\$43,000	\$46,000	7.0%
I/S Garage Labor	60484-55310	\$126,097	\$93,477	\$148,400	\$153,788	3.6%
I/S Garage Materials	60484-55320	\$142,985	\$98,415	\$95,400	\$98,300	3.0%
Equipment/Storage Rent	60484-55500	\$728,000	\$832,779	\$851,676	\$896,615	5.3%
I/S Building Occupancy	6048401-55100	\$43,919	\$45,620	\$51,152	\$52,000	1.7%
I/S Garage Fuel	6048401-55300	\$43,224	\$29,946	\$36,000	\$39,000	8.3%
I/S Garage Labor	6048401-55310	\$55,555	\$48,861	\$68,900	\$71,402	3.6%
I/S Garage Materials	6048401-55320	\$51,530	\$71,710	\$53,000	\$55,000	3.8%
Total Interdepartmental Expenses		\$1,311,791	\$1,329,219	\$1,430,478	\$1,495,805	4.6%
Capital Outlay						
Land Improvements	60484-57110	\$0	-\$167,160	\$0	\$0	0.0%

	ERP Code	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	FY 2026 Adopted vs. FY 2027 Proposed (% Change)
Land Improvements	60484-57110-84005	\$0	\$167,160	\$0	\$0	0.0%
Equipment-Vehicles	60484-57310	\$2,488	\$1,759	\$382,000	\$373,000	-2.4%
Storm Sewers	60484-57570	\$102,085	\$196,204	\$3,580,000	\$3,288,000	-8.2%
Storm Sewers	60484-57570-84005	\$0	\$18,000	\$0	\$0	0.0%
Land Improvements	6048401-57110	\$159,597	\$159,370	\$230,000	\$115,000	-50.0%
Equipment	6048401-57300	\$0	\$1,026	\$287,500	\$85,000	-70.4%
Total Capital Outlay		\$264,171	\$376,359	\$4,479,500	\$3,861,000	-13.8%
Total Expenditures		\$6,492,112	\$7,459,864	\$11,848,341	\$11,966,895	1.0%

REVENUES - STORM WATER UTILITY

Budgeted and Historical Revenues by Source



Storm Water Utility Detail Revenues

	ERP Code	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	FY 2026 Adopted vs. FY 2027 Proposed (% Change)
Intergovernmental Revenues		\$0	\$425,333	\$0	\$0	0.0%
State Grant-Other	60484-43690-84005	\$0	\$225,000	\$0	\$0	0.0%
State Grant-Educ and Rec	6048401-43571-50046	\$0	\$200,333	\$0	\$0	0.0%
Charges for Services		\$9,545,037	\$9,378,812	\$10,007,621	\$10,052,221	0.4%
Storm Sewer Charges	60484-46324	\$9,544,361	\$9,377,370	\$10,005,121	\$10,049,721	0.4%
Charges-Parks	6048401-46720	\$677	\$1,442	\$2,500	\$2,500	0.0%
Intergovernmental Charges for Services		\$3,070	\$2,671	\$0	\$0	0.0%
City Department Services	60484-47491	\$3,070	\$2,671	\$0	\$0	0.0%
Miscellaneous Revenues		\$207,647	\$226,493	\$295,720	\$319,674	8.1%
Interest Income	60484-48100	\$176,862	\$195,633	\$122,000	\$122,000	0.0%
Sale of Property-Storm Water	60484-48303	\$30,000	\$30,000	\$30,000	\$31,000	3.3%
Miscellaneous Revenue	60484-48900	\$0	\$0	\$120,720	\$155,674	29.0%
Sale of Property-Other	6048401-48309	\$0	\$0	\$20,000	\$10,000	-50.0%
Miscellaneous Revenue	6048401-48900	\$786	\$861	\$3,000	\$1,000	-66.7%
Total Revenues		\$9,755,755	\$10,033,310	\$10,303,341	\$10,371,895	0.7%

CIVIC CENTRE

Matthew Koepnick

Director of Parks, Recreations, & Cultural Services

MISSION STATEMENT

The mission of the Racine Civic Center is to provide accessible, high-quality event spaces that support community gatherings, cultural activities, private celebrations, and regional events. As a city-owned and contractor-operated facility, the Civic Center serves as an important public asset that supports downtown activity, civic pride, and community quality of life.

FUNCTION

The Racine Civic Center includes Festival Hall, Memorial Hall, and surrounding outdoor event areas, including Paul P. Harris Rotary Park. Located along Racine's downtown lakefront, the Civic Center provides indoor and outdoor spaces for community events, weddings, banquets, concerts, meetings, festivals, and other public and private gatherings.

Festival Hall includes approximately 18,000 square feet of indoor event space and access to approximately five acres of outdoor park and event areas. Memorial Hall is a historic civic facility with multiple event spaces totaling more than 17,000 square feet. The Racine Civic Center is owned by the City of Racine and operated by 5K Events through a private management agreement.

SIGNIFICANT INITIATIVES RECENTLY ACCOMPLISHED

- Approved a new private management agreement, extending contractor operation through December 31, 2027.
- Invested in deferred maintenance and facility repairs – including sign and glass repairs, loading dock and garage door repairs, kitchen and cooler equipment, beverage and concession equipment, security screening equipment, event furnishings, and outdoor event and general maintenance equipment.
- New public events include a new weekly Farmer's Market, Pride in the Park, and Saints on the Lake.

2027 STRATEGIC INITIATIVES

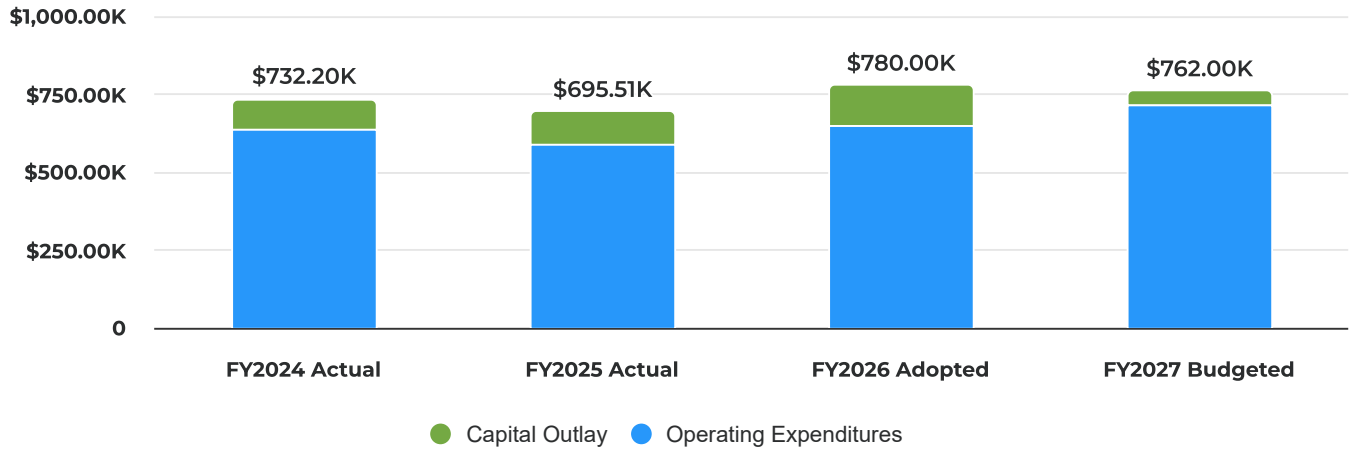
Continue coordinating with the Civic Center operator to identify and prioritize building, grounds, equipment, and event-support improvements that protect the City's investment and support continued public and private use of the facility.

2027 SIGNIFICANT OPERATING FUNDING CHANGES

The 2027 annual operating subsidy has been increased to \$237,000, consistent with the approved management agreement.

EXPENDITURES - CIVIC CENTRE

Budgeted and Historical Expenditures by Appropriation Unit

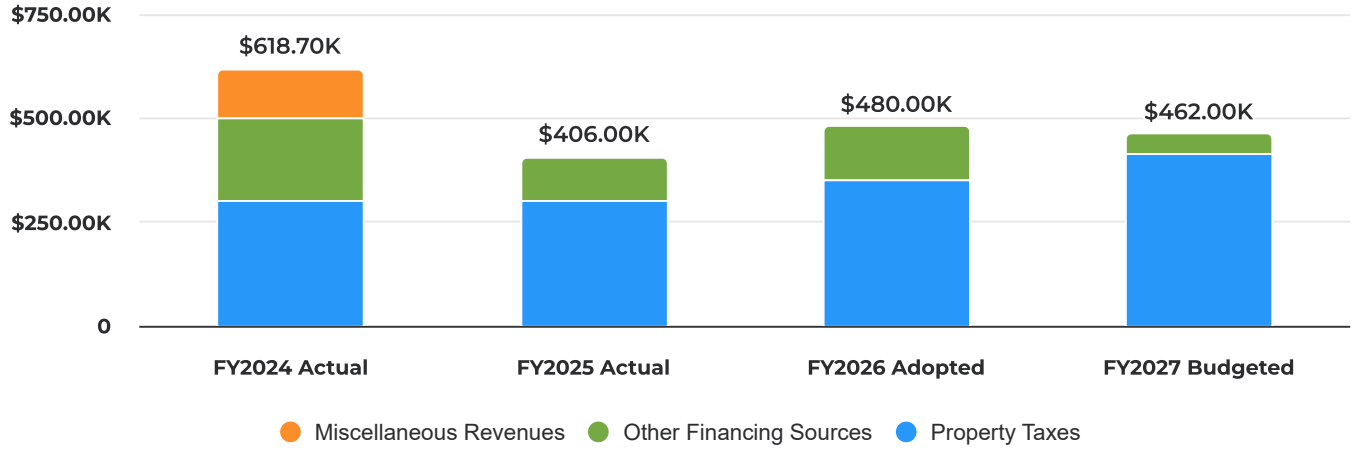


Civic Centre Detail Expenditures

	ERP Code	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	FY 2026 Adopted vs. FY 2027 Proposed (% Change)
Operating Expenditures						
Professional Services	60686-52100	\$86,059	\$0	\$0	\$0	0.0%
Operational Subsidy	60686-52285	\$146,950	\$168,323	\$200,000	\$237,000	18.5%
Management Fee	60686-52290	\$125,058	\$150,565	\$150,000	\$150,000	0.0%
Special Programs/Events	60686-52350	\$0	\$0	\$0	\$25,000	
Depreciation	60686-56300	\$274,469	\$269,873	\$300,000	\$300,000	0.0%
Total Operating Expenditures		\$632,536	\$588,762	\$650,000	\$712,000	9.5%
Capital Outlay						
Building Improvements	60686-57200	\$61,704	\$86,087	\$70,000	\$25,000	-64.3%
Equipment	60686-57300	\$37,958	\$20,658	\$60,000	\$25,000	-58.3%
Total Capital Outlay		\$99,662	\$106,745	\$130,000	\$50,000	-61.5%
Total Expenditures		\$732,198	\$695,507	\$780,000	\$762,000	-2.3%

REVENUES - CIVIC CENTRE

Budgeted and Historical Revenues Source



Civic Centre Detail Revenues

	ERP Code	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	FY 2026 Adopted vs. FY 2027 Proposed (% Change)
Property Taxes						
Property Taxes	60686-41110	\$299,000	\$299,000	\$350,000	\$412,000	17.7%
Total Property Taxes		\$299,000	\$299,000	\$350,000	\$412,000	17.7%
Miscellaneous Revenues						
Donations/Contributions	60686-48500	\$119,698	\$0	\$0	\$0	0.0%
Total Miscellaneous Revenues		\$119,698	\$0	\$0	\$0	0.0%
Other Financing Sources						
Transfer from Cap Projects	60686-49240	\$200,000	\$107,000	\$130,000	\$50,000	-61.5%
Total Other Financing Sources		\$200,000	\$107,000	\$130,000	\$50,000	-61.5%
Total Revenues		\$618,698	\$406,000	\$480,000	\$462,000	-3.7%

RADIO COMMUNICATION RESOURCES

Steve Hansen
Chief of Fire

This fund was eliminated in 2025 and has been incorporated into the Fire Department in the General Fund.

EXPENDITURES - RADIO COMMUNICATION RESOURCES

Radio Communication Detail Expenditures

	ERP Code	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	FY 2026 Adopted vs. FY 2027 Proposed (% Change)
Salary & Fringes						
Salaries	60787-50100	\$87,918	\$0	\$0	\$0	0.0%
Overtime	60787-50300	\$3,532	\$0	\$0	\$0	0.0%
Residency	60787-50400	\$3,583	\$0	\$0	\$0	0.0%
FICA	60787-51010	\$6,764	\$0	\$0	\$0	0.0%
WRS	60787-51100	\$1,925	\$0	\$0	\$0	0.0%
Health Care	60787-51200	-\$7,333	\$0	\$0	\$0	0.0%
Life Insurance	60787-51300	\$388	\$0	\$0	\$0	0.0%
Total Salary & Fringes		\$96,777	\$0	\$0	\$0	0.0%
Operating Expenditures						
Contracted Services	60787-52200	\$7,370	\$0	\$0	\$0	0.0%
City Services	60787-52300	\$2,500	\$0	\$0	\$0	0.0%
Office Supplies	60787-53100	\$102	\$0	\$0	\$0	0.0%
Postage & Shipping	60787-53110	\$324	\$0	\$0	\$0	0.0%
Work Supplies	60787-53200	\$1,937	\$0	\$0	\$0	0.0%
Utilities	60787-53300	\$9,577	\$0	\$0	\$0	0.0%
External Communication Service	60787-53360	\$2,693	\$0	\$0	\$0	0.0%
Building Repairs & Maintenance	60787-54100	\$7,245	\$0	\$0	\$0	0.0%
Equipment Repairs & Maintenance	60787-54200	\$58,934	\$0	\$0	\$0	0.0%
Depreciation	60787-56300	\$5,984	\$0	\$0	\$0	0.0%
Total Operating Expenditures		\$96,666	\$0	\$0	\$0	0.0%
Interdepartmental Expenses						
I/S Information Systems	60787-55400	\$7,584	\$0	\$0	\$0	0.0%
Total Interdepartmental Expenses		\$7,584	\$0	\$0	\$0	0.0%
Total Expenditures		\$201,027	\$0	\$0	\$0	0.0%

REVENUES - RADIO COMMUNICATION RESOURCES

Radio Communicaiton Detail Resources

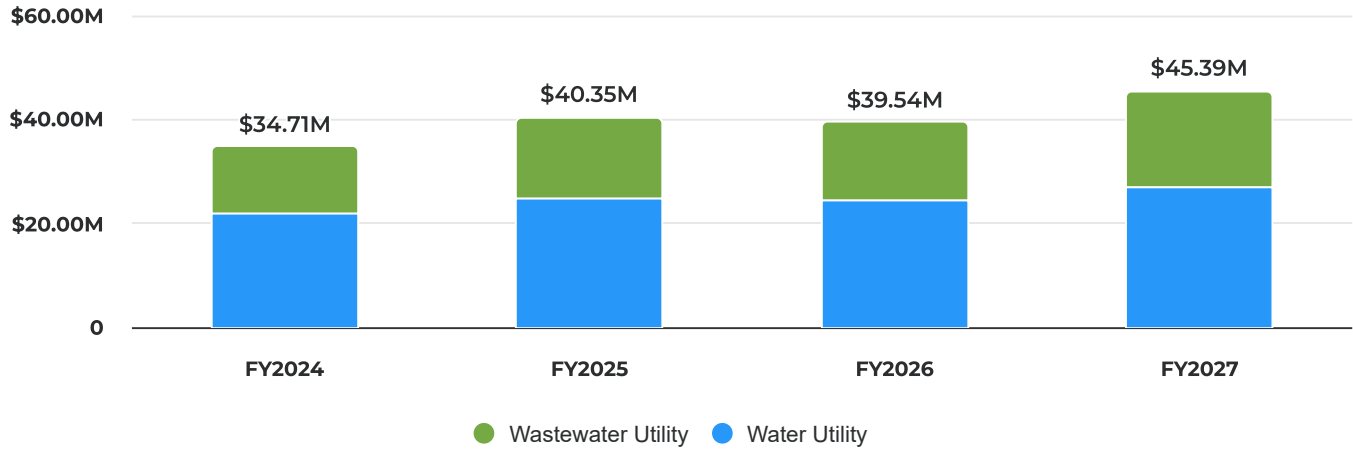
	ERP Code	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	FY 2026 Adopted vs. FY 2027 Proposed (% Change)
Intergovernmental Charges for Services						
City Department Services	60787-47491	\$10 , 234	\$0	\$0	\$0	0 . 0%
Intergov Charges-Ent County	6078702-47391	\$16 , 630	\$0	\$0	\$0	0 . 0%
Intergov Charges-Ent Other Mun	6078703-47391	\$9 , 705	\$0	\$0	\$0	0 . 0%
Total Intergovernmental Charges for Services		\$36 , 569	\$0	\$0	\$0	0 . 0%
Miscellaneous Revenues						
Interest Income	60787-48100	\$17 , 423	\$0	\$0	\$0	0 . 0%
Part Sales	60787-48920	\$47 , 663	\$0	\$0	\$0	0 . 0%
Total Miscellaneous Revenues		\$65 , 085	\$0	\$0	\$0	0 . 0%
Total Revenues		\$101 , 655	\$0	\$0	\$0	0 . 0%

UTILITY FUNDS

Utility Funds account for the operations of the City's water and wastewater systems.

EXPENDITURES - UTILITIES

Budgeted and Historical Expenditures by Fund



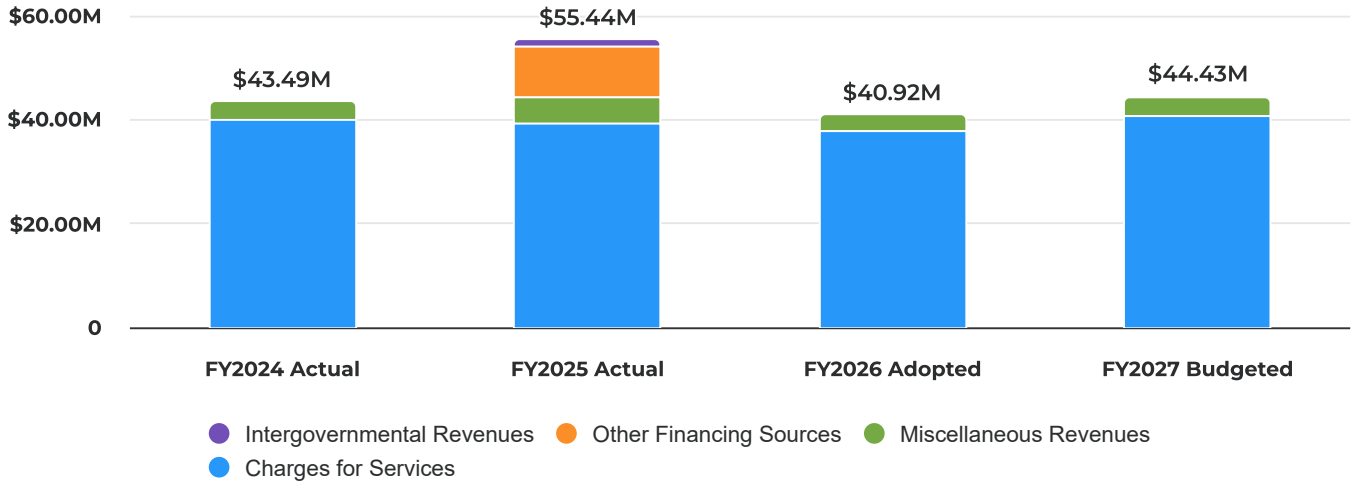
Utilities Expenditures Summary

	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	FY 2026 Adopted vs. FY 2027 Proposed (% Change)
Water Utility	\$21,806,598	\$24,858,321	\$24,458,000	\$26,777,813	9.5%
Wastewater Utility	\$12,906,311	\$15,490,392	\$15,079,566	\$18,609,064	23.4%
Total Expenditures	\$34,712,909	\$40,348,713	\$39,537,566	\$45,386,877	14.8%

REVENUES - UTILITIES

Charges for services is the primary source of revenue for both the Water and Wastewater utilities. Those revenues coming from City Water and Wastewater rate payers as well as our neighboring communities.

Budgeted and Historical Revenue by Source



Utilities Revenues Summary

	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	FY 2026 Adopted vs. FY 2027 Proposed (% Change)
Intergovernmental Revenues	\$0	\$1,583,393	\$0	\$0	0.0%
Charges for Services	\$39,778,806	\$39,280,162	\$37,758,123	\$40,506,100	7.3%
Miscellaneous Revenues	\$3,714,269	\$5,084,222	\$3,158,134	\$3,925,000	24.3%
Other Financing Sources	\$0	\$9,492,744	\$7,948	\$0	-100.0%
Total Revenues	\$43,493,075	\$55,440,522	\$40,924,205	\$44,431,100	8.6%

WATER UTILITY

Anjuman Islam
Water Utility Director

MISSION STATEMENT

Exceed expectations by providing safe drinking water and high-quality services in a safe, environmentally friendly, and efficient manner.

FUNCTION

Treatment of water withdrawn from Lake Michigan to provide safe drinking water in Racine area; maintain distribution system and related infrastructure.

SIGNIFICANT INITIATIVES RECENTLY ACCOMPLISHED

Made significant progress on the Treatment Plant Upgrade and Transmission Main Replacement (Phases 3 & 4).

- Held the ribbon-cutting ceremony for the “Get the Lead Out” program and expedited the Lead Service Line Replacement Program, along with the replacement of failing water mains.
- Upgraded the Seasonal Taste and Odor Control System with the relocation of the Powdered Activated Carbon (PAC) system injection point.
- Completed the Financial System upgrade with support from the City Finance Department and MIS.
- Created Racine One Water to improve customer outreach and communication.

2027 STRATEGIC INITIATIVES

- Advance the \$350M Capital Improvement Program to support infrastructure renewal, system reliability, and regulatory compliance.
- Strengthen workforce development and succession planning to address future staffing needs and retain critical expertise.
- Enhance water quality and regulatory readiness through PFAS, alternative disinfection, taste and odor control, and treatment improvement initiatives.

SIGNIFICANT FUNDING OR PROGRAM CHANGES IN 2027

[Funding for these initiatives will be supported through water rates, State Drinking Water Loan Program (SDWLP) funding, and available grant opportunities, including principal forgiveness]

- \$65.9M Distribution System Investment focused on Lead Service Line Replacement (\$40M), LSL-related water main replacement (\$23M), and continued aging infrastructure renewal.
- \$13.3M Water Treatment Investment including PFAS treatment, alternative disinfection, and Taste & Odor Control improvements through the Permanganate/Chlorine Disinfection System Upgrade and PAC Project.
- \$1.5M Filter Plant Rehabilitation Program and continued treatment system improvements to maintain reliability, performance, and regulatory compliance.
- Continued investment in system reliability improvements including water meter replacement, valve and hydrant replacement, regional water main oversizing, and facility upgrades.

2027 WATER UTILITY GOALS

Goal Statement #1

Increase Community Engagement and Public Understanding of Safe Drinking Water

In 2027, the Racine Water Utility will increase community awareness and understanding of safe, reliable drinking water through expanded public education, neighborhood outreach, school programs, and community events. The Utility will use the Water Tap portable water wagon, Water Wednesday educational posts, school presentations, and targeted neighborhood outreach to educate residents about water quality, conservation, infrastructure improvements, and the Lead Service Line Replacement Program. The Utility will conduct door-to-door outreach at a minimum of 100 customer locations each month in priority Lead Service Line Replacement areas, participate in at least 10 community events, conduct at least three school water education programs, and publish at least 25 Water Wednesday educational posts during 2027. These efforts will strengthen community relationships, improve customer participation in Lead Service Line Replacement projects, and increase public understanding of the work and investments necessary to provide safe and reliable drinking water.

Goal Statement #2

Accelerate Lead Service Line Replacement

In 2027, the Racine Water Utility will continue to accelerate Lead Service Line Replacement efforts to protect public health, improve water system reliability, and meet state and federal requirements. The Utility will work with Community Infrastructure Partners to improve project scheduling, coordinate with property owners, strengthen neighborhood outreach, and pursue available funding opportunities to maximize the number of replacements completed. The Utility will complete at least 2,000 lead service line replacements during 2027, representing 80% of the annual replacement target, while continuing to increase customer participation and make measurable progress toward the removal of all remaining lead and galvanized iron service lines.

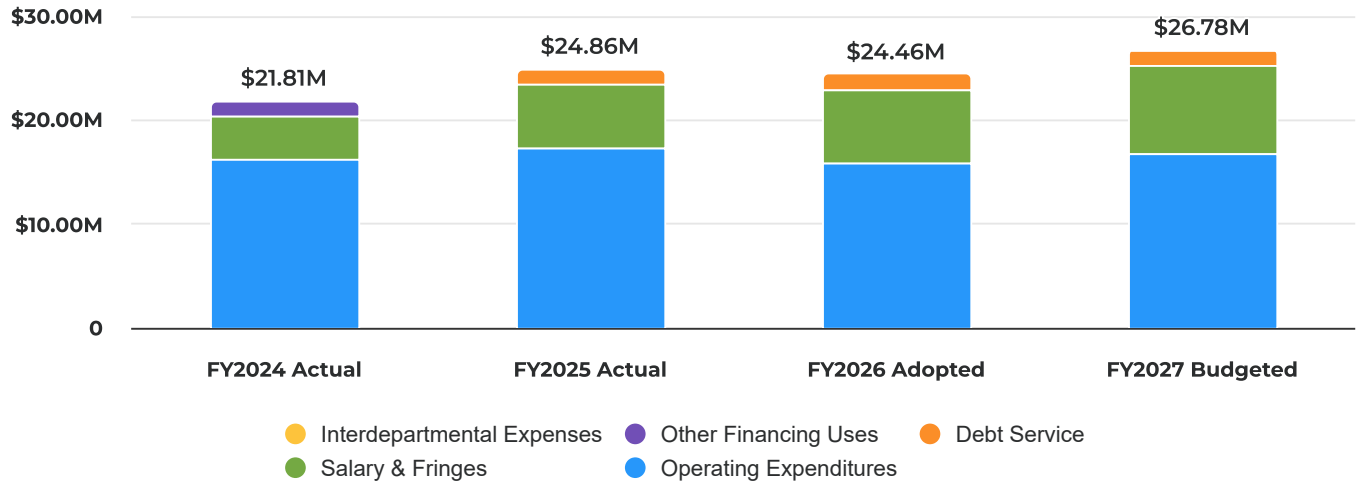
Goal Statement #3

Implement New Utility Billing Software

In 2027, the Racine Water Utility will complete implementation of the new Tyler Technologies utility billing system to modernize billing operations, improve accuracy, and enhance customer service. The Utility will work with MIS, Finance, Tyler Technologies, and participating utilities to complete system configuration, data conversion, testing, staff training, and implementation by the fourth quarter of 2027. The new system will reduce manual processes, improve reporting and billing operations, and provide a foundation for future improvements to customer account access and utility services. The Utility will monitor system performance following implementation and achieve at least 95% billing accuracy within six months of implementation.

EXPENDITURES - WATER UTILITY

Budgeted and Historical Expenditures by Appropriation Unit



Water Utility Detail Expenditures

	ERP Code	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	FY 2026 Adopted vs. FY 2027 Proposed (% Change)
Salary & Fringes						
Salaries & Wages	60099-	\$4,121,559	\$0	\$0	\$0	0.0%
Part Time Salaries	60080-50200	\$0	\$0	\$0	\$108,809	
Overtime	60080-50300	\$0	\$0	\$0	\$177,484	
Residency	60080-50400	\$0	\$0	\$0	\$64,519	
FICA	60080-51010	\$0	\$364,979	\$403,000	\$455,237	13.0%
Health Care	60080-51200	\$0	\$3	\$0	\$0	0.0%
Full Time Salaries	80620-50100	\$0	\$72,646	\$75,000	\$85,000	13.3%
Full Time Salaries	80624-50100	\$0	\$304,276	\$350,000	\$400,000	14.3%
Full Time Salaries	80626-50100	\$0	\$22,451	\$22,000	\$30,000	36.4%
Full Time Salaries	80630-50100	\$0	\$69,308	\$70,000	\$80,000	14.3%
Full Time Salaries	80631-50100	\$0	\$56,132	\$57,000	\$70,000	22.8%
Full Time Salaries	80632-50100	\$0	\$3,241	\$3,500	\$4,000	14.3%
Full Time Salaries	80633-50100	\$0	\$8,092	\$10,000	\$12,000	20.0%
Full Time Salaries	80640-50100	\$0	\$98,197	\$100,000	\$150,000	50.0%
Full Time Salaries	80642-50100	\$0	\$550,163	\$575,000	\$700,000	21.7%
Full Time Salaries	80643-50100	\$0	\$313	\$1,000	\$4,000	300.0%
Full Time Salaries	80650-50100	\$0	\$165,414	\$170,000	\$200,000	17.6%
Full Time Salaries	80651-50100	\$0	\$32,318	\$35,000	\$35,000	0.0%
Full Time Salaries	80652-50100	\$0	\$14,310	\$15,000	\$15,000	0.0%
Full Time Salaries	80660-50100	\$0	\$425,764	\$450,000	\$500,000	11.1%
Full Time Salaries	80661-50100	\$0	\$28,981	\$30,000	\$35,000	16.7%
Full Time Salaries	80663-50100	\$0	\$291,710	\$347,000	\$400,000	15.3%
Full Time Salaries	80664-50100	\$0	\$31,118	\$32,000	\$40,000	25.0%
Full Time Salaries	80665-50100	\$0	\$150,822	\$155,000	\$160,000	3.2%
Full Time Salaries	80670-50100	\$0	\$124,152	\$130,000	\$150,000	15.4%

	ERP Code	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	FY 2026 Adopted vs. FY 2027 Proposed (% Change)
Full Time Salaries	80673-50100	\$0	\$903,809	\$1,000,000	\$1,150,000	15.0%
Full Time Salaries	80675-50100	\$0	\$115,397	\$125,000	\$150,000	20.0%
Full Time Salaries	80676-50100	\$0	\$20,041	\$25,000	\$80,000	220.0%
Full Time Salaries	80677-50100	\$0	\$20,225	\$25,000	\$25,000	0.0%
Full Time Salaries	80902-50100	\$0	\$62,068	\$75,000	\$100,000	33.3%
Full Time Salaries	80903-50100	\$0	\$154,375	\$200,000	\$250,000	25.0%
Mileage	80903-51810	\$0	\$3,479	\$0	\$0	0.0%
Full Time Salaries	80920-50100	\$0	\$311,464	\$350,000	\$400,000	14.3%
Workers Compensation	80925-51400	\$0	\$1,961	\$75,000	\$0	-100.0%
Safety Glasses	80925-51820	\$0	\$25,623	\$27,000	\$15,000	-44.4%
WRS	80926-51100	\$0	\$294,308	\$392,000	\$431,434	10.1%
Health Care	80926-51200	\$0	\$1,474,686	\$1,375,000	\$1,617,025	17.6%
Contra-Insurance Contributions	80926-51210	\$0	-\$100,314	\$0	\$0	0.0%
Life Insurance	80926-51300	\$0	\$354	\$16,000	\$18,000	12.5%
Other Benefits	80926-51700	\$0	\$39,725	\$40,000	\$0	-100.0%
OPEB Entries	80926-51999	\$0	-\$381,895	\$0	\$0	0.0%
Full Time Salaries	80932-50100	\$0	\$283,387	\$350,500	\$375,000	7.0%
Total Salary & Fringes		\$4,121,559	\$6,043,083	\$7,106,000	\$8,487,508	19.4%
Operating Expenditures						
Depreciation	60099-	\$6,997,633	\$0	\$0	\$0	0.0%
Main, Meter & Service Maint. by Others	60099-	\$144,267	\$0	\$0	\$0	0.0%
Professional Services	60099-	\$379,064	\$0	\$0	\$0	0.0%
Technology Support Contracts	60099-	\$156,578	\$0	\$0	\$0	0.0%
Water Tank Maintenance	60099-	\$80,908	\$0	\$0	\$0	0.0%
Operational Chemicals	60099-	\$634,616	\$0	\$0	\$0	0.0%
Pipe & Fittings	60099-	\$75,181	\$0	\$0	\$0	0.0%
Meter Parts & Supplies	60099-	\$16,047	\$0	\$0	\$0	0.0%
Gasoline & Diesel Fuels	60099-	\$74,625	\$0	\$0	\$0	0.0%
Office Supplies	60099-	\$32,298	\$0	\$0	\$0	0.0%
Custodial Supplies	60099-	\$16,134	\$0	\$0	\$0	0.0%
Equipment Maintenance	60099-	\$110,210	\$0	\$0	\$0	0.0%
Laboratory Supplies	60099-	\$58,454	\$0	\$0	\$0	0.0%
Equipment Supplies	60099-	\$101,096	\$0	\$0	\$0	0.0%
Building Supplies	60099-	\$76,896	\$0	\$0	\$0	0.0%
Construction Supplies	60099-	\$16,134	\$0	\$0	\$0	0.0%
Street Repair Supplies	60099-	\$100,267	\$0	\$0	\$0	0.0%
Postage	60099-	\$58,044	\$0	\$0	\$0	0.0%
Safety Supplies	60099-	\$28,340	\$0	\$0	\$0	0.0%
Computer & PLC Supplies	60099-	\$37,000	\$0	\$0	\$0	0.0%
Liability Payments	60099-	\$15,107	\$0	\$0	\$0	0.0%
Property & Liability Insurance	60099-	\$96,028	\$0	\$0	\$0	0.0%
Building Maintenance	60099-	\$54,601	\$0	\$0	\$0	0.0%
Workers Compensation Ins.	60099-	\$82,045	\$0	\$0	\$0	0.0%
Medical Expenditures	60099-	\$1,311,216	\$0	\$0	\$0	0.0%
Life Insurance	60099-	\$15,591	\$0	\$0	\$0	0.0%
Wisconsin Retirement	60099-	\$313,840	\$0	\$0	\$0	0.0%
Public Notice & Education	60099-	\$17,734	\$0	\$0	\$0	0.0%
Dues, Publications, & Travel	60099-	\$7,241	\$0	\$0	\$0	0.0%
Office Rent	60099-	\$38,038	\$0	\$0	\$0	0.0%

	ERP Code	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	FY 2026 Adopted vs. FY 2027 Proposed (% Change)
Storm Water Fees	60099-	\$18,590	\$0	\$0	\$0	0.0%
PSC Expenses	60099-	\$3,178	\$0	\$0	\$0	0.0%
Vehicle Maintenance	60099-	\$65,552	\$0	\$0	\$0	0.0%
Real Estate Tax	60099-	\$2,953,168	\$0	\$0	\$0	0.0%
FICA Tax	60099-	\$347,448	\$0	\$0	\$0	0.0%
PSC Remainder Tax	60099-	\$29,198	\$0	\$0	\$0	0.0%
Telephone	60099-	\$21,017	\$0	\$0	\$0	0.0%
Natural Gas Service	60099-	\$110,759	\$0	\$0	\$0	0.0%
Electric Service	60099-	\$868,350	\$0	\$0	\$0	0.0%
Residuals Management	60099-	\$497,183	\$0	\$0	\$0	0.0%
Street Repairs by Others	60099-	\$197,929	\$0	\$0	\$0	0.0%
Professional Services	60080-52100-80005	\$0	\$0	\$5,000	\$0	-100.0%
PSC Remainder Assessment	60080-52326	\$0	\$26,387	\$30,000	\$30,000	0.0%
Private Lead Expenses	60080-53298	\$0	\$1,583,393	\$0	\$0	0.0%
Depreciation	60080-56300	\$0	\$4,263,871	\$4,220,000	\$4,270,000	1.2%
Depreciation-Contributed Plant	60080-56320	\$0	\$2,652,019	\$2,700,000	\$2,700,000	0.0%
Transfer to General Fund	60080-59100	\$0	\$3,784,395	\$3,200,000	\$3,600,000	12.5%
Professional Services	80613-52100	\$0	\$15,900	\$30,000	\$30,000	0.0%
Utilities-Electric	80623-53315	\$0	\$681,009	\$700,000	\$735,000	5.0%
Office Supplies	80626-53100	\$0	\$312	\$0	\$0	0.0%
Work Supplies	80626-53200	\$0	\$8,307	\$5,000	\$5,000	0.0%
Janitorial Supplies	80626-53210	\$0	\$1,069	\$1,000	\$1,500	50.0%
Utilities-Electric	80626-53315	\$0	\$12,845	\$15,000	\$14,700	-2.0%
Utilities-Heat	80626-53320	\$0	\$25,918	\$25,000	\$29,700	18.8%
External Communication Service	80626-53360	\$0	\$536	\$500	\$1,000	100.0%
Contracted Services	80631-52200	\$0	\$22,861	\$25,000	\$22,200	-11.2%
Work Supplies	80631-53200	\$0	\$360	\$0	\$5,000	
Contracted Services	80632-52200	\$0	\$34,485	\$45,000	\$79,200	76.0%
Work Supplies	80632-53200	\$0	\$7,524	\$5,000	\$7,000	40.0%
Contracted Services	80633-52200	\$0	\$49,142	\$31,000	\$189,600	511.6%
Work Supplies	80633-53200	\$0	\$25,272	\$15,000	\$18,700	24.7%
Computer & PCL Supplies	80633-53223	\$0	\$2,821	\$10,000	\$10,000	0.0%
Contracted Services	80641-52200	\$0	\$27,202	\$40,000	\$30,000	-25.0%
Chemicals-Chlorine	80641-53211	\$0	\$114,227	\$120,000	\$99,680	-16.9%
Chemicals-Polymers	80641-53213	\$0	\$21,057	\$30,000	\$22,000	-26.7%
Chemicals-Permanganate	80641-53226	\$0	\$47,590	\$55,000	\$57,152	3.9%
Chemicals-Flouride	80641-53227	\$0	\$39,088	\$40,000	\$42,000	5.0%
Chemicals-Phosphates	80641-53228	\$0	\$209,570	\$210,000	\$191,800	-8.7%
Chemicals-Poly Alum	80641-53229	\$0	\$170,685	\$180,000	\$200,000	11.1%
Contracted Services	80642-52200	\$0	\$461,997	\$480,000	\$570,000	18.8%
Testing/Physicals	80642-52370	\$0	\$20,604	\$15,000	\$31,900	112.7%
Work Supplies	80642-53200	\$0	\$33,093	\$40,000	\$64,000	60.0%
Office Supplies	80643-53100	\$0	\$3,557	\$2,000	\$6,500	225.0%
Work Supplies	80643-53200	\$0	\$44,748	\$51,000	\$102,400	100.8%
Janitorial Supplies	80643-53210	\$0	\$1,678	\$1,000	\$1,500	50.0%
Utilities-Electric	80643-53315	\$0	\$178,635	\$200,000	\$211,100	5.6%
Utilities-Heat	80643-53320	\$0	\$32,516	\$50,000	\$47,250	-5.5%

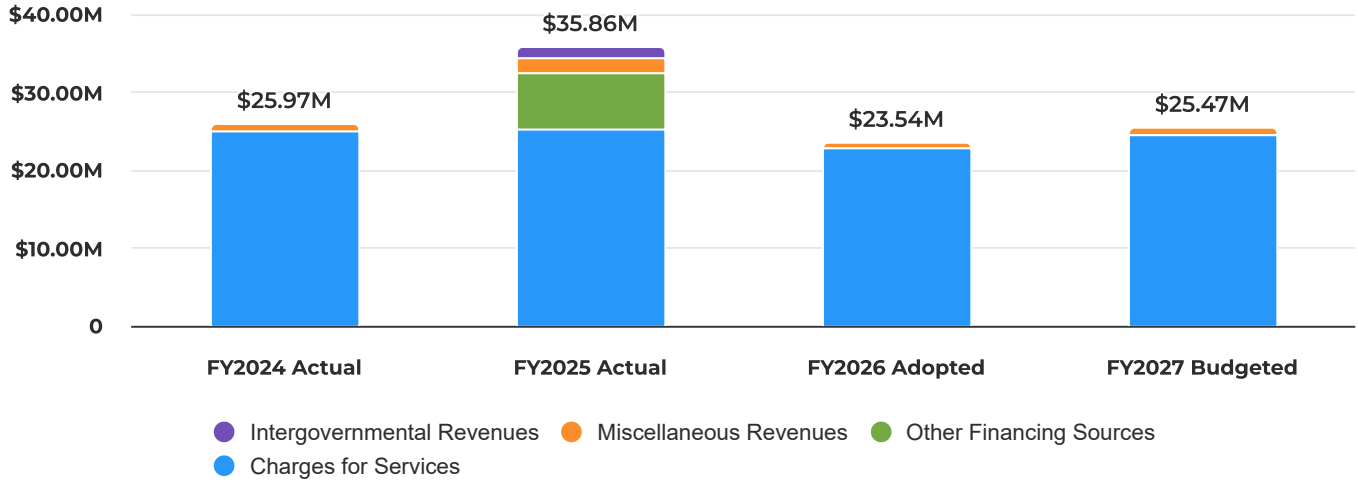
	ERP Code	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	FY 2026 Adopted vs. FY 2027 Proposed (% Change)
External Communication Service	80643-53360	\$0	\$1,076	\$500	\$1,000	100.0%
Equipment Repairs & Maintenanc	80643-54200	\$0	\$39,219	\$50,000	\$40,000	-20.0%
Contracted Services	80651-52200	\$0	\$3,939	\$15,000	\$20,700	38.0%
Work Supplies	80651-53200	\$0	\$395	\$0	\$5,000	
Work Supplies	80652-53200	\$0	\$26,458	\$25,000	\$37,200	48.8%
Computer & PCL Supplies	80652-53223	\$0	\$644	\$2,000	\$7,000	250.0%
Professional Services	80660-52100	\$0	\$73,142	\$70,000	\$70,000	0.0%
Office Supplies	80660-53100	\$0	\$7,556	\$4,000	\$4,000	0.0%
Computer & PCL Supplies	80660-53223	\$0	\$5,320	\$30,000	\$30,000	0.0%
Diesel Fuel	80660-53250	\$0	\$2,344	\$2,500	\$3,500	40.0%
External Communication Service	80660-53360	\$0	\$3,077	\$1,000	\$2,000	100.0%
Equipment Repairs & Maintenanc	80660-54200	\$0	\$1,540	\$5,000	\$8,000	60.0%
Depreciation	80660-56300	\$0	\$33,296	\$30,000	\$30,000	0.0%
Utilities-Electric	80661-53315	\$0	\$25,985	\$25,000	\$29,400	17.6%
Utilities-Heat	80661-53320	\$0	\$4,857	\$10,000	\$9,450	-5.5%
Licenses Permits & Fees	80662-53255	\$0	\$613	\$0	\$0	0.0%
Office Supplies	80663-53100	\$0	\$0	\$0	\$2,000	
Work Supplies	80663-53200	\$0	\$17,615	\$15,000	\$17,000	13.3%
Diesel Fuel	80663-53250	\$0	\$9,680	\$15,000	\$15,000	0.0%
External Communication Service	80663-53360	\$0	\$4,136	\$4,000	\$5,000	25.0%
Equipment Repairs & Maintenanc	80663-54200	\$0	\$13,444	\$20,000	\$20,000	0.0%
Depreciation	80663-56300	\$0	\$23,660	\$20,000	\$20,000	0.0%
Work Supplies	80664-53200	\$0	\$7,672	\$5,000	\$12,000	140.0%
Diesel Fuel	80670-53250	\$0	\$997	\$1,000	\$2,000	100.0%
Equipment Repairs & Maintenanc	80670-54200	\$0	\$3,754	\$5,000	\$5,000	0.0%
Depreciation	80670-56300	\$0	\$14,827	\$15,000	\$15,000	0.0%
Equipment Repairs & Maintenanc	80672-54200	\$0	\$35,757	\$454,000	\$275,000	-39.4%
Contracted Services	80673-52200	\$0	\$46,560	\$289,000	\$245,000	-15.2%
Office Supplies	80673-53100	\$0	\$80	\$0	\$1,000	
Work Supplies	80673-53200	\$0	\$446,198	\$202,000	\$202,500	0.2%
Diesel Fuel	80673-53250	\$0	\$14,072	\$20,000	\$20,500	2.5%
Licenses Permits & Fees	80673-53255	\$0	\$0	\$0	\$25,000	
External Communication Service	80673-53360	\$0	\$5,460	\$5,000	\$6,500	30.0%
Equipment Repairs & Maintenanc	80673-54200	\$0	\$24,849	\$30,000	\$20,000	-33.3%
Depreciation	80673-56300	\$0	\$159,717	\$100,000	\$150,000	50.0%
Contracted Services	80675-52200	\$0	\$58,572	\$40,000	\$165,000	312.5%
Office Supplies	80675-53100	\$0	\$2,605	\$3,000	\$4,000	33.3%
Work Supplies	80675-53200	\$0	\$118,786	\$70,000	\$50,000	-28.6%
Diesel Fuel	80675-53250	\$0	\$33,193	\$35,000	\$44,500	27.1%
Equipment Repairs & Maintenanc	80675-54200	\$0	\$13,223	\$85,000	\$15,000	-82.4%
Depreciation	80675-56300	\$0	\$81,918	\$75,000	\$75,000	0.0%

	ERP Code	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	FY 2026 Adopted vs. FY 2027 Proposed (% Change)
Contracted Services	80676-52200	\$0	\$0	\$0	\$2,500	
Work Supplies	80676-53200	\$0	\$29,231	\$28,000	\$50,000	78.6%
Equipment Repairs & Maintenance	80676-54200	\$0	\$0	\$0	\$1,000	
Depreciation	80676-56300	\$0	\$4,314	\$5,000	\$5,000	0.0%
Contracted Services	80677-52200	\$0	\$0	\$0	\$17,000	
Work Supplies	80677-53200	\$0	\$11,578	\$12,000	\$34,500	187.5%
Office Supplies	80902-53100	\$0	\$0	\$0	\$2,500	
Professional Services	80903-52100	\$0	\$0	\$40,000	\$43,000	7.5%
Office Supplies	80903-53100	\$0	\$13,174	\$13,000	\$18,170	39.8%
Postage & Shipping	80903-53110	\$0	\$60,515	\$70,000	\$125,420	79.2%
Computer & PCL Supplies	80903-53223	\$0	\$8,370	\$10,000	\$10,000	0.0%
External Communication Service	80903-53360	\$0	\$723	\$1,000	\$2,200	120.0%
Equipment Repairs & Maintenance	80903-54200	\$0	\$107,559	\$220,000	\$91,609	-58.4%
Bad Debt Expense	80904-53400	\$0	\$85,162	\$0	\$0	0.0%
Office Supplies	80921-53100	\$0	\$3,900	\$5,000	\$12,000	140.0%
Postage & Shipping	80921-53110	\$0	\$52	\$0	\$800	
Computer & PCL Supplies	80921-53223	\$0	\$47,019	\$10,000	\$40,000	300.0%
External Communication Service	80921-53360	\$0	\$1,516	\$3,000	\$7,500	150.0%
Professional Services	80923-52100	\$0	\$56,131	\$10,000	\$183,500	1,735.0%
Audit Services	80923-52120	\$0	\$34,256	\$40,000	\$37,000	-7.5%
Contracted Services	80923-52200	\$0	\$245,155	\$250,000	\$68,500	-72.6%
Banking/Financial Charges	80923-52220	\$0	\$7,887	\$0	\$25,000	
City Services	80923-52300	\$0	\$112,056	\$0	\$148,000	
Office Supplies	80923-53100	\$0	\$0	\$0	\$1,000	
General Liability Insurance	80924-52170	\$0	\$122,176	\$125,000	\$138,880	11.1%
Work Supplies	80925-53200	\$0	\$0	\$0	\$14,700	
Medicare Part B Reimbursement	80926-52430	\$0	\$99,800	\$100,000	\$0	-100.0%
Education/Training/Conferences	80926-53800	\$0	\$9,244	\$14,000	\$40,000	185.7%
PSC Expenses	80928-52345	\$0	\$293	\$100,000	\$50,000	-50.0%
Outreach Services	80930-52299	\$0	\$6,389	\$25,000	\$20,000	-20.0%
Memberships	80930-53265	\$0	\$17,299	\$2,000	\$15,000	650.0%
Utilities-Storm Water	80930-53340	\$0	\$19,797	\$20,000	\$22,000	10.0%
Education/Training/Conferences	80930-53800	\$0	\$9,057	\$2,000	\$19,644	882.2%
Office Supplies	80932-53100	\$0	\$4,962	\$5,000	\$7,000	40.0%
Work Supplies	80932-53200	\$0	\$68,021	\$70,000	\$74,550	6.5%
Janitorial Supplies	80932-53210	\$0	\$12,936	\$12,000	\$12,400	3.3%
Diesel Fuel	80932-53250	\$0	\$7,880	\$8,500	\$10,500	23.5%
Utilities-Electric	80932-53315	\$0	\$14,118	\$10,000	\$19,800	98.0%
Utilities-Heat	80932-53320	\$0	\$47,205	\$50,000	\$48,600	-2.8%
External Communication Service	80932-53360	\$0	\$4,210	\$10,000	\$13,000	30.0%
Building Repairs & Maintenance	80932-54100	\$0	\$21,610	\$55,000	\$30,600	-44.4%
Equipment Repairs & Maintenance	80932-54200	\$0	\$14,853	\$20,000	\$15,600	-22.0%
Depreciation	80932-56300	\$0	\$34,584	\$35,000	\$35,000	0.0%
Total Operating Expenditures		\$16,257,605	\$17,313,942	\$15,735,000	\$16,648,605	5.8%

	ERP Code	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	FY 2026 Adopted vs. FY 2027 Proposed (% Change)
Interdepartmental Expenses						
I/S Building Occupancy	80931-55100	\$0	\$38,656	\$41,000	\$39,000	-4.9%
Total Interdepartmental Expenses		\$0	\$38,656	\$41,000	\$39,000	-4.9%
Debt Service						
Interest	60080-58200	\$0	\$1,617,757	\$1,731,000	\$1,602,700	-7.4%
Amortization-Bond Discount	60080-58210	\$0	-\$155,116	-\$155,000	\$0	-100.0%
Total Debt Service		\$0	\$1,462,640	\$1,576,000	\$1,602,700	1.7%
Other Financing Uses						
Interest Expense	60099-	\$1,427,434	\$0	\$0	\$0	0.0%
Total Other Financing Uses		\$1,427,434	\$0	\$0	\$0	0.0%
Total Expenditures		\$21,806,598	\$24,858,321	\$24,458,000	\$26,777,813	9.5%

REVENUES - WATER UTILITY

Budgeted and Historical Revenues by Source



Water Utility Detail Revenues

	ERP Code	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	FY 2026 Adopted vs. FY 2027 Proposed (% Change)
Intergovernmental Revenues						
State Grant-Other	60080-43690	\$0	\$1,583,393	\$0	\$0	0.0%
Total Intergovernmental Revenues		\$0	\$1,583,393	\$0	\$0	0.0%
Charges for Services						
Misc. Metered Sales	60099-	\$197,603	\$0	\$0	\$0	0.0%
Rents from Water Properties	60099-	\$314,678	\$0	\$0	\$0	0.0%
Return on Invest. On Meters	60099-	\$66,046	\$0	\$0	\$0	0.0%
Laboratory Test Fees	60099-	\$6,540	\$0	\$0	\$0	0.0%
Search Revenues	60099-	\$26,470	\$0	\$0	\$0	0.0%
Other Water Revenues	60099-	\$34,722	\$0	\$0	\$0	0.0%
Late Payment Fees	60099-	\$460,042	\$0	\$0	\$0	0.0%
Residential	60099-	\$9,558,855	\$0	\$0	\$0	0.0%
Commercial	60099-	\$2,115,464	\$0	\$0	\$0	0.0%
Multi Family Residential	60099-	\$1,736,457	\$0	\$0	\$0	0.0%
Industrial	60099-	\$5,302,679	\$0	\$0	\$0	0.0%
Public Authority	60099-	\$990,101	\$0	\$0	\$0	0.0%
Wholesale	60099-	\$1,641,851	\$0	\$0	\$0	0.0%
Private Fire Protection	60099-	\$312,514	\$0	\$0	\$0	0.0%
Public Fire Protection	60099-	\$2,162,607	\$0	\$0	\$0	0.0%
Water Sales-Residential City	60080-46111	\$0	\$7,044,485	\$6,700,000	\$7,000,000	4.5%

	ERP Code	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	FY 2026 Adopted vs. FY 2027 Proposed (% Change)
Water Sales-Residential Rural	60080-46112	\$0	\$2,566,520	\$2,500,000	\$2,500,000	0.0%
Water Sales-Commercial City	60080-46121	\$0	\$1,274,058	\$1,000,000	\$1,200,000	20.0%
Water Sales-Commercial Rural	60080-46122	\$0	\$840,942	\$800,000	\$840,000	5.0%
Water Sales-Unmetered	60080-46123	\$0	\$241,627	\$150,000	\$200,000	33.3%
Water Sales-Industrial-City	60080-46131	\$0	\$1,949,072	\$1,100,000	\$1,900,000	72.7%
Water Sales-Industrial-Rural	60080-46132	\$0	\$3,312,978	\$3,300,000	\$3,300,000	0.0%
Water Sales-Public Auth City	60080-46141	\$0	\$664,361	\$550,000	\$650,000	18.2%
Water Sales-Public Auth Rural	60080-46142	\$0	\$352,437	\$350,000	\$350,000	0.0%
Water Sales-Multi Family City	60080-46151	\$0	\$958,903	\$800,000	\$950,000	18.8%
Water Sales-Multi Family Rural	60080-46152	\$0	\$805,180	\$800,000	\$800,000	0.0%
Private Fire Protection	60080-46211	\$0	\$319,524	\$300,000	\$300,000	0.0%
Public Fire Protection	60080-46340	\$0	\$1,971,625	\$1,805,000	\$1,900,000	5.3%
Public Fire Protect Wholesale	60080-46341	\$0	\$197,000	\$195,000	\$195,000	0.0%
Lab Testing Fees	60080-46417	\$0	\$6,780	\$5,123	\$5,100	-0.4%
Sales for Resale	60080-46610	\$0	\$1,702,187	\$1,600,000	\$1,700,000	6.3%
Late Payment Charges	60080-47010	\$0	\$489,274	\$412,000	\$415,000	0.7%
Rents from Water Properties	60080-47210	\$0	\$306,513	\$300,000	\$300,000	0.0%
Return on Meter Investment	60080-47411	\$0	\$59,303	\$60,000	\$60,000	0.0%
Total Charges for Services		\$24,926,629	\$25,062,770	\$22,727,123	\$24,565,100	8.1%
Miscellaneous Revenues						
Interest Income	60099-	\$922,339	\$0	\$0	\$0	0.0%
Insurance Dividends	60099-	\$22,688	\$0	\$0	\$0	0.0%
Connection Charge Income	60099-	\$98,872	\$0	\$0	\$0	0.0%
Other Interest	60080-48110	\$0	\$994,103	\$750,000	\$850,000	13.3%
Miscellaneous Revenue	60080-48900	\$0	\$725,293	\$30,000	\$30,000	0.0%
Tax Search Revenue-Water	60080-48940	\$0	\$26,778	\$25,000	\$25,000	0.0%
Total Miscellaneous Revenues		\$1,043,899	\$1,746,175	\$805,000	\$905,000	12.4%
Other Financing Sources						
Capital Contribution	60080-49310	\$0	\$7,085,087	\$7,948	\$0	-100.0%
Connection Charge Revenue (REC)	60080-49312	\$0	\$379,969	\$0	\$0	0.0%
Total Other Financing Sources		\$0	\$7,465,056	\$7,948	\$0	-100.0%
Total Revenues		\$25,970,528	\$35,857,395	\$23,540,071	\$25,470,100	8.2%

WASTEWATER UTILITY

Nate Tillis

Wastewater Utility Director

MISSION STATEMENT

To provide high-quality water that is permit-compliant, energy-efficient, and cost-effective

FUNCTION

Treatment of wastewater for the Racine Area, operation and maintenance of related infrastructure, execution of the Racine Intergovernmental Sewer Agreement

SIGNIFICANT INITIATIVES RECENTLY ACCOMPLISHED

- Secured grant funding for Sustainability and Energy Coordinator position that will assess the City's energy usage and strategize to increase our energy efficiency
- Substantial completion of the Biogas Conditioning Project
- Completed the Financial System upgrade with support from the City Finance Department and MIS.
- Supported the development of Racine One Water (R.O.W.) to improve customer outreach and communication.
- Professional Services Agreement met with TY Lin for Photovoltaic Design needed to begin design and construction of UV solar array in 2027
- Closeout on the Chicory Storage Tank Project
- Navigating the error in revenue-sharing

2027 STRATEGIC INITIATIVES

- Strengthen the City's sustainability by improving energy efficiency and advancing renewable energy that supports the reduction in energy demand
- Optimize the utilization of recently installed wastewater plant equipment to reduce the plant's electrical demand
- Prepare for future utility demands by investigating sewer allocations for customer communities and proceeding with work to reduce I/I
- Enhance strategic planning through staffing changes that would allow Utility leadership to increase public engagement in strategic planning activities

SIGNIFICANT FUNDING OR PROGRAM CHANGES IN 2027

The last major update to the treatment plant concluded in 2004. The 2020 facility plan recommended over \$80M in plant improvements. The projects that we completed were about one quarter of those recommended improvements. This equipment is still aging and will require several repairs and replacements. We are expecting to see increases to personnel, contractual services, and materials and supplies to support the repair and replacement work that the treatment plant needs.

- Personnel
 - There will be a 2% raise in salaries in addition to a step and merit increases
 - RWWU is conducting a reorganization that will include positional promotions and the development of a middle management coordination team that will allow leadership to more deeply engage in strategic planning

- Contractual Services
 - RWWU will continue the Commission's direction of reducing energy
 - Facility plan amendment to determine if a plant expansion is needed
 - Natural gas and electricity rates are increasing
 - Wastewater will increase spending on CCTV (televising) to expedite the project due to being in arrears on project progress
 - Wastewater's new energy-saving equipment that was installed requires new maintenance, as well as spare parts
 - RWWU is increasing spend for the onboarding process to new MIS systems
- Materials and Supplies
 - The cost of treatment chemicals is steadily increasing and more stringent discharge limits
 - Wastewater expects to clean a biosolids digester that historical has a significant amount of solids
 - The cost of maintenance materials is up due backstock and replacement parts for new equipment

2027 WASTEWATER UTILITY GOALS

Goal Statement #1

Energy Study and Renewable Energy Efficiency

In 2027, Racine Wastewater will welcome a Sustainability and Energy Coordinator who will lead efforts to reduce energy, water, and resource consumption across municipal operations. The Coordinator will conduct a City benchmarking study and utilities energy audit, develop an Energy Roadmap identifying achievable energy-reduction strategies, and work with City departments to advance energy efficiency initiatives. At the Wastewater Treatment Plant, the Utility will use the Energy Roadmap and planned facility upgrades to establish strategies for reducing energy demand by 10% per million gallons treated.

Goal Statement #2

Phase 1 of the Energy Roadmap Solar Panel Project

In 2027, Racine Wastewater will advance Phase 1 of the Energy Roadmap Solar Panel Project to reduce energy demand and long-term operating costs at the Wastewater Treatment Plant. Using the Energy Roadmap and working with the Sustainability and Energy Coordinator and TY Lin, the Utility will begin the process of developing and constructing an approximately 1,000 kW-DC solar photovoltaic system. The Utility will release a request for qualifications for performance contracting, establish the financial process for the project, approve the design and required submittals, and begin construction of the solar array.

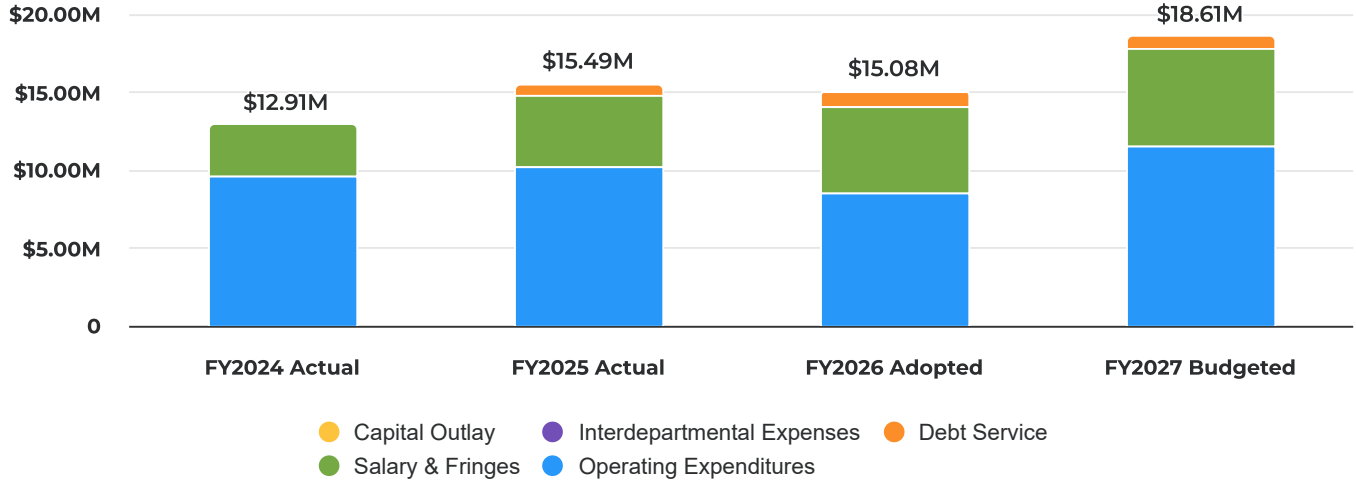
Goal Statement #3

Pre-Design and Design of Lift Station #1

In 2027, Racine Wastewater will advance the pre-design and final engineering of Lift Station #1, located at 780 Washington Avenue, which is a critical component of the regional wastewater system and conveys approximately 50% of the total treatment flow. The Utility will evaluate the station's aging infrastructure and develop a comprehensive plan for future improvements by completing a constructability study, project cost estimate, project timeline, and Clean Water Fund Program loan application. The Utility will also complete the pre-design scope and final engineering documents necessary to advance the Lift Station #1 improvement project toward construction.

EXPENDITURES - WASTEWATER UTILITY

Budgeted and Historical Expenditures by Appropriation Unit



Wastewater Utility Detail Expenditures

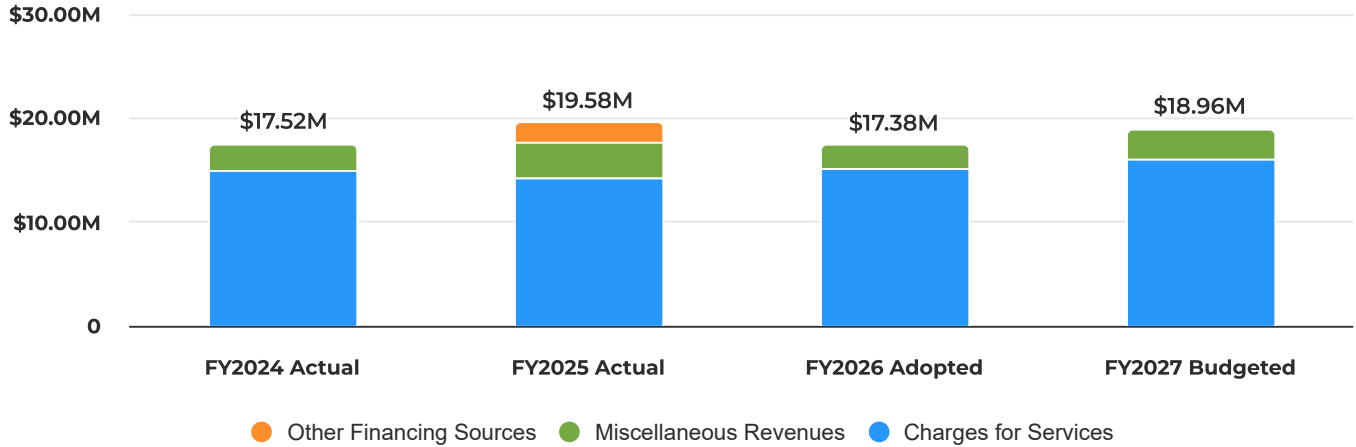
	ERP Code	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	FY 2026 Adopted vs. FY 2027 Proposed (% Change)
Salary & Fringes						
Salaries & Wages	60199-	\$3,313,673	\$0	\$0	\$0	0.0%
Salaries	60181-50100	\$0	\$3,359,202	\$3,750,000	\$4,155,281	10.8%
Part Time Salaries	60181-50200	\$0	\$5,882	\$44,000	\$41,477	-5.7%
Overtime	60181-50300	\$0	\$128,198	\$130,000	\$126,000	-3.1%
Residency	60181-50400	\$0	\$0	\$25,000	\$23,356	-6.6%
FICA	60181-51010	\$0	\$260,864	\$302,000	\$335,000	10.9%
WRS	60181-51100	\$0	\$283,991	\$304,000	\$320,000	5.3%
Health Care	60181-51200	\$0	\$946,786	\$870,000	\$1,200,000	37.9%
Life Insurance	60181-51300	\$0	\$25,017	\$30,000	\$25,000	-16.7%
Workers Compensation	60181-51400	\$0	\$2,858	\$50,000	\$0	-100.0%
Other Benefits	60181-51700	\$0	\$30,850	\$30,000	\$0	-100.0%
Safety Glasses	60181-51820	\$0	\$1,636	\$0	\$37,500	
OPEB Entries	60181-51999	\$0	-\$450,033	\$0	\$0	0.0%
Total Salary & Fringes		\$3,313,673	\$4,595,252	\$5,535,000	\$6,263,614	13.2%
Operating Expenditures						
Depreciation	60199-	\$2,178,050	\$0	\$0	\$0	0.0%
Water Service	60199-	\$343,421	\$0	\$0	\$0	0.0%
City Sewer & L.S. Maint.	60199-	\$9,143	\$0	\$0	\$0	0.0%
Interceptor & L.S. Maint.	60199-	\$116,748	\$0	\$0	\$0	0.0%
Sludge & Grit Disposal	60199-	\$591,241	\$0	\$0	\$0	0.0%
Office Supplies	60199-	\$10,443	\$0	\$0	\$0	0.0%
Gasoline & Diesel Fuel	60199-	\$22,873	\$0	\$0	\$0	0.0%
Lubricants	60199-	\$33,294	\$0	\$0	\$0	0.0%
Custodial Supplies	60199-	\$24,300	\$0	\$0	\$0	0.0%
Operational Chemicals	60199-	\$756,081	\$0	\$0	\$0	0.0%

	ERP Code	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	FY 2026 Adopted vs. FY 2027 Proposed (% Change)
Plant & System Supplies	60199-	\$41,452	\$0	\$0	\$0	0.0%
Professional Services	60199-	\$436,957	\$0	\$0	\$0	0.0%
Equipment Supplies	60199-	\$179,796	\$0	\$0	\$0	0.0%
Sewer Maint. Supplies	60199-	\$9,642	\$0	\$0	\$0	0.0%
Pre-treat.Sampling Supplies	60199-	\$5,684	\$0	\$0	\$0	0.0%
Laboratory Supplies	60199-	\$57,523	\$0	\$0	\$0	0.0%
Pre-treat. Lab Supplies	60199-	\$22,786	\$0	\$0	\$0	0.0%
Computer & PLC Supplies	60199-	\$58,157	\$0	\$0	\$0	0.0%
Metering, Billing & Collection	60199-	\$699,544	\$0	\$0	\$0	0.0%
Dues, Publications & Travel	60199-	\$28,026	\$0	\$0	\$0	0.0%
FICA Tax	60199-	\$238,526	\$0	\$0	\$0	0.0%
Property & Liability Insurance	60199-	\$140,571	\$0	\$0	\$0	0.0%
Laboratory Prof. Services	60199-	\$56,090	\$0	\$0	\$0	0.0%
Worker's Compensation Insur.	60199-	\$50,801	\$0	\$0	\$0	0.0%
Office Rent	60199-	\$37,443	\$0	\$0	\$0	0.0%
Wisconsin Retirement Expense	60199-	\$222,219	\$0	\$0	\$0	0.0%
Medical Expenses	60199-	\$669,253	\$0	\$0	\$0	0.0%
Life Insurance	60199-	\$8,936	\$0	\$0	\$0	0.0%
Safety Programs & Supplies	60199-	\$18,643	\$0	\$0	\$0	0.0%
City Departmental Charges	60199-	\$97,664	\$0	\$0	\$0	0.0%
Training Programs	60199-	\$9,575	\$0	\$0	\$0	0.0%
Stormwater Fees	60199-	\$60,057	\$0	\$0	\$0	0.0%
Pre-treat. Prof Services	60199-	\$6,419	\$0	\$0	\$0	0.0%
DNR Permit Fee	60199-	\$136,820	\$0	\$0	\$0	0.0%
Airport Property Lease	60199-	\$60,699	\$0	\$0	\$0	0.0%
Household Hazard Waste	60199-	\$184,457	\$0	\$0	\$0	0.0%
Interest Expense	60199-	\$536,655	\$0	\$0	\$0	0.0%
Building & Equipment Maint.	60199-	\$120,365	\$0	\$0	\$0	0.0%
Vehicle Maintenance	60199-	\$20,078	\$0	\$0	\$0	0.0%
Telephone	60199-	\$8,361	\$0	\$0	\$0	0.0%
Natural Gas	60199-	\$153,203	\$0	\$0	\$0	0.0%
Electric Service	60199-	\$1,130,642	\$0	\$0	\$0	0.0%
Professional Services	60181-52100	\$0	\$314,230	\$429,000	\$449,500	4.8%
General Liability Insurance	60181-52170	\$0	\$170,404	\$170,000	\$160,000	-5.9%
Lab Professional Services	60181-52185	\$0	\$0	\$100,000	\$86,000	-14.0%
Pre-Treat Professional Service	60181-52190	\$0	\$0	\$10,000	\$8,000	-20.0%
Property/Equipment Rental	60181-52210	\$0	\$0	\$63,000	\$60,000	-4.8%
Waste Disposal	60181-52215	\$0	\$782,913	\$867,000	\$901,000	3.9%
HHW-Waste Disposal	60181-52215-81001	\$0	\$211,725	\$195,000	\$281,700	44.5%
City Services	60181-52300	\$0	\$102,544	\$120,000	\$125,000	4.2%
Outside Help	60181-52310	\$0	\$28,590	\$0	\$30,000	
Meter Operations	60181-52320	\$0	\$213,035	\$250,000	\$262,500	5.0%
Meter Maintenance	60181-52321	\$0	\$34,156	\$40,000	\$42,000	5.0%
Meter Reading	60181-52322	\$0	\$35,464	\$40,000	\$42,000	5.0%
Meter, Billing & Collection	60181-52323	\$0	\$194,946	\$225,000	\$236,250	5.0%
Real Estate Tax Meters	60181-52324	\$0	\$51,985	\$75,000	\$78,750	5.0%
Return on Meter Investment	60181-52325	\$0	\$59,303	\$75,000	\$78,750	5.0%
Medicare Part B Reimbursement	60181-52430	\$0	\$103,871	\$100,000	\$0	-100.0%

	ERP Code	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	FY 2026 Adopted vs. FY 2027 Proposed (% Change)
Office Supplies	60181-53100	\$0	\$11,880	\$13,000	\$14,000	7.7%
Janitorial Supplies	60181-53210	\$0	\$17,259	\$25,000	\$25,000	0.0%
Chemicals-Chlorine	60181-53211	\$0	\$36,422	\$10,000	\$48,000	380.0%
Chemicals-Ferric Chloride	60181-53212	\$0	\$676,966	\$575,000	\$550,000	-4.3%
Chemicals-Polymers	60181-53213	\$0	\$123,278	\$99,000	\$146,500	48.0%
Chemicals-Bi Sulfite	60181-53214	\$0	\$6,068	\$6,000	\$11,000	83.3%
Plant Supplies	60181-53216	\$0	\$47,608	\$56,000	\$56,000	0.0%
Equipment Supplies	60181-53217	\$0	\$196,146	\$228,000	\$285,000	25.0%
Sewer Maintenance Supplies	60181-53218	\$0	\$9,835	\$12,000	\$15,500	29.2%
Pre-Treat Sampling Supplies	60181-53219	\$0	\$6,701	\$7,000	\$7,000	0.0%
Laboratory Supplies	60181-53221	\$0	\$68,977	\$65,000	\$68,000	4.6%
Pre-Treat Laboratory Supplies	60181-53222	\$0	\$22,414	\$27,000	\$26,000	-3.7%
Computer & PCL Supplies	60181-53223	\$0	\$55,183	\$62,000	\$62,000	0.0%
Diesel Fuel	60181-53250	\$0	\$17,919	\$32,000	\$29,000	-9.4%
Licenses Permits & Fees	60181-53255	\$0	\$127,805	\$137,000	\$141,100	3.0%
Memberships	60181-53265	\$0	\$8,776	\$30,000	\$22,000	-26.7%
Meeting Expenses	60181-53275	\$0	\$3,041	\$3,000	\$10,500	250.0%
Fuel Oils & Fluids	60181-53280	\$0	\$42,820	\$45,000	\$45,000	0.0%
Utilities-Electric	60181-53315	\$0	\$935,421	\$1,270,000	\$1,310,000	3.1%
Utilities-Heat	60181-53320	\$0	\$242,360	\$235,000	\$239,000	1.7%
Utilities-Water	60181-53330	\$0	\$389,593	\$375,000	\$390,000	4.0%
Utilities-Storm Water	60181-53340	\$0	\$59,755	\$63,000	\$60,000	-4.8%
External Communication Service	60181-53360	\$0	\$8,644	\$10,000	\$15,000	50.0%
Bad Debt Expense	60181-53400	\$0	\$57,397	\$0	\$0	0.0%
Education/Training/Conferences	60181-53800	\$0	\$25,628	\$41,000	\$22,550	-45.0%
Travel	60181-53810	\$0	\$31,416	\$30,000	\$11,950	-60.2%
Building Repairs & Maintenance	60181-54100	\$0	\$123,045	\$180,000	\$375,200	108.4%
Equipment Repairs & Maintenance	60181-54200	\$0	\$22,244	\$30,000	\$30,000	0.0%
Interceptor Maintenance	60181-54410	\$0	\$12,097	\$70,000	\$0	-100.0%
Interceptor Lift Station Maint	60181-54420	\$0	\$101,544	\$120,000	\$260,200	116.8%
City Lift Station Maintenance	60181-54430	\$0	\$19,290	\$14,000	\$19,000	35.7%
Depreciation	60181-56300	\$0	\$3,085,699	\$1,845,566	\$3,090,000	67.4%
Depreciation-Meters	60181-56310	\$0	\$153,565	\$0	\$157,500	
Transfer to General Fund	60181-59100	\$0	\$1,078,726	\$0	\$1,070,000	
Total Operating Expenditures		\$9,592,638	\$10,128,688	\$8,474,566	\$11,453,450	35.2%
Interdepartmental Expenses						
I/S Building Occupancy	60181-55100	\$0	\$38,656	\$40,000	\$42,000	5.0%
Total Interdepartmental Expenses		\$0	\$38,656	\$40,000	\$42,000	5.0%
Capital Outlay						
Loss on sale of Assets	60181-57900	\$0	\$5,363	\$0	\$0	0.0%
Total Capital Outlay		\$0	\$5,363	\$0	\$0	0.0%
Debt Service						
Interest	60181-58200	\$0	\$722,433	\$1,030,000	\$850,000	-17.5%
Total Debt Service		\$0	\$722,433	\$1,030,000	\$850,000	-17.5%
Total Expenditures		\$12,906,311	\$15,490,392	\$15,079,566	\$18,609,064	23.4%

REVENUES - WASTEWATER UTILITY

Budgeted and Historical Revenues by Source



Wastewater Utility Detail Revenues

	ERP Code	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	FY 2026 Adopted vs. FY 2027 Proposed (% Change)
Charges for Services						
Residential		\$3,394,418	\$0	\$0	\$0	0.0%
Landfill Leachate Revenue		\$44,952	\$0	\$0	\$0	0.0%
Other Sewer Revenues		\$17,181	\$0	\$0	\$0	0.0%
Late Payment Fees		\$349,010	\$0	\$0	\$0	0.0%
Commercial		\$953,384	\$0	\$0	\$0	0.0%
Industrial		\$1,006,073	\$0	\$0	\$0	0.0%
Public Authority		\$357,320	\$0	\$0	\$0	0.0%
Multi Family		\$823,970	\$0	\$0	\$0	0.0%
Other Municipalities		\$7,735,486	\$0	\$0	\$0	0.0%
Lab Test Fees		\$86,008	\$0	\$0	\$0	0.0%
Pretreatment Permit Fees		\$77,668	\$0	\$0	\$0	0.0%
Hauled Waste Revenue		\$6,707	\$0	\$0	\$0	0.0%
Sanitary Sewer Charges	60181-46410	\$0	\$3,970,665	\$4,000,000	\$4,200,000	5.0%
Multi Family Residential	60181-46411	\$0	\$848,918	\$800,000	\$800,000	0.0%
Commercial Revenue	60181-46412	\$0	\$982,490	\$900,000	\$950,000	5.6%
Industrial Revenue	60181-46413	\$0	\$1,019,048	\$945,000	\$955,000	1.1%
Other Municipalities Rev	60181-46414	\$0	\$6,325,752	\$7,000,000	\$7,700,000	10.0%
Public Authority Revenue	60181-46415	\$0	\$350,565	\$400,000	\$350,000	-12.5%
Late Payments Charges	60181-46416	\$0	\$366,448	\$350,000	\$350,000	0.0%
Testing/Permit Fees	60181-46417	\$0	\$150,507	\$10,000	\$10,000	0.0%
Landfill Leachate Revenue	60181-46419	\$0	\$32,731	\$46,000	\$46,000	0.0%
Industrial-Class II	60181-46420	\$0	\$0	\$55,000	\$55,000	0.0%
Other Muni Class II	60181-46421	\$0	\$0	\$200,000	\$200,000	0.0%

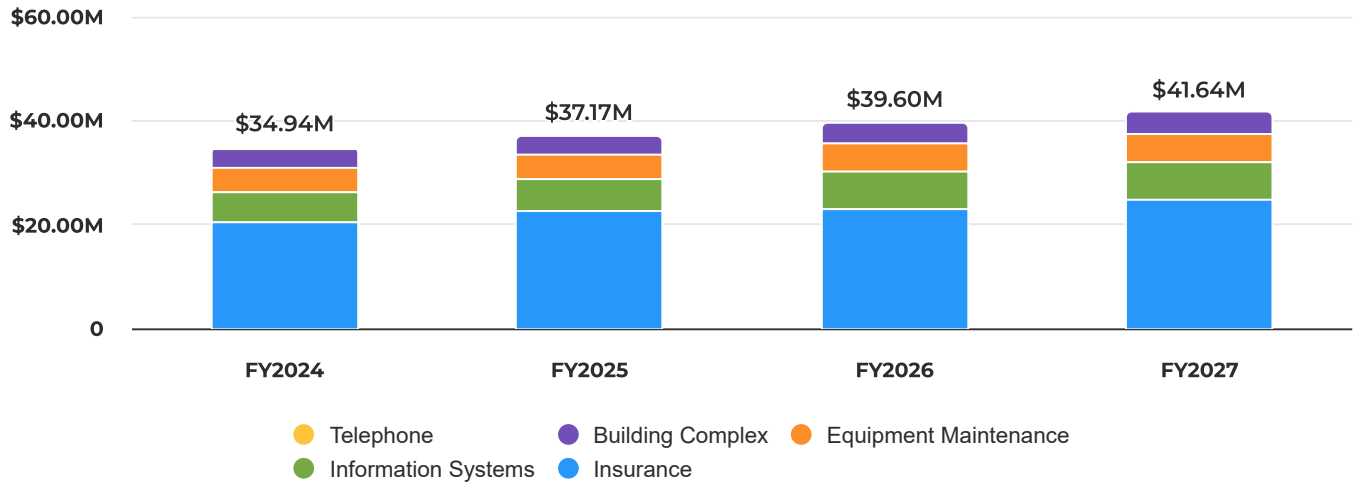
	ERP Code	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	FY 2026 Adopted vs. FY 2027 Proposed (% Change)
Lab Test Fees	60181-46422	\$0	\$0	\$70,000	\$70,000	0.0%
Pre-Treat Test Fees	60181-46423	\$0	\$0	\$90,000	\$90,000	0.0%
HHW-Recycling Fees	60181-46435-81001	\$0	\$136,481	\$165,000	\$165,000	0.0%
Miscellaneous Fees-Enterprise	60181-46910	\$0	\$33,789	\$0	\$0	0.0%
Total Charges for Services		\$14,852,177	\$14,217,392	\$15,031,000	\$15,941,000	6.1%
Miscellaneous Revenues						
Interest Income	60199-	\$635,450	\$0	\$0	\$0	0.0%
Insurance Dividends	60199-	\$14,047	\$0	\$0	\$0	0.0%
Plant Capacity Income	60199-	\$1,836,416	\$0	\$0	\$0	0.0%
Household Hazard Waste	60199-	\$184,457	\$0	\$0	\$0	0.0%
Other Interest	60181-48110	\$0	\$560,914	\$490,000	\$490,000	0.0%
Employee Contributions	60181-48510	\$0	\$64,129	\$0	\$0	0.0%
Miscellaneous Revenue	60181-48900	\$0	\$0	\$13,134	\$15,000	14.2%
Plant Capacity Income	60181-48930	\$0	\$2,713,004	\$1,850,000	\$2,515,000	35.9%
Total Miscellaneous Revenues		\$2,670,370	\$3,338,047	\$2,353,134	\$3,020,000	28.3%
Other Financing Sources						
Capital Contribution	60181-49310	\$0	\$1,737,414	\$0	\$0	0.0%
CIAC Non Expansion	60181-49311	\$0	\$290,274	\$0	\$0	0.0%
Total Other Financing Sources		\$0	\$2,027,688	\$0	\$0	0.0%
Total Revenues		\$17,522,547	\$19,583,127	\$17,384,134	\$18,961,000	9.1%

INTERNAL SERVICE FUNDS

Internal Service Funds are used to account for the financing of goods and services provided by one department to another department of the City, or to other governmental units on a reimbursement basis.

EXPENDITURES - INTERNAL SERVICE FUNDS

Budgeted and Historical Expenditures by Fund

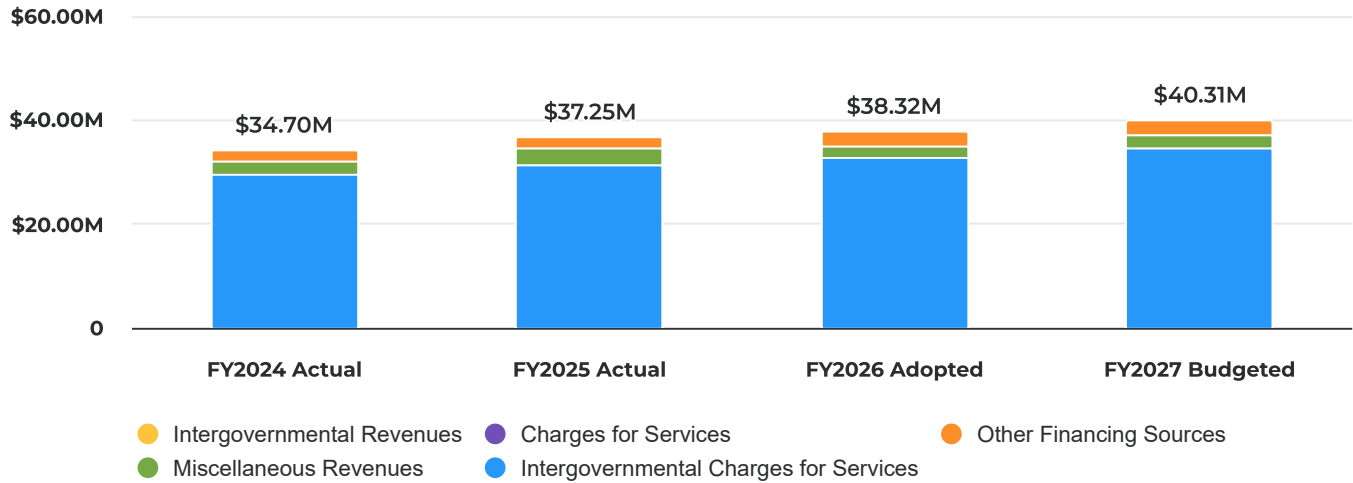


Internal Service Fund Expenditures Summary

	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	FY 2026 Adopted vs. FY 2027 Proposed (% Change)
Equipment Maintenance	\$4,732,076	\$4,668,106	\$5,235,318	\$5,273,520	0.7%
Information Systems	\$5,648,887	\$6,370,716	\$7,334,838	\$7,195,257	-1.9%
Building Complex	\$3,609,416	\$3,711,633	\$4,172,927	\$4,355,689	4.4%
Insurance	\$20,601,819	\$22,418,087	\$22,855,659	\$24,818,800	8.6%
Telephone	\$346,031	\$0	\$0	\$0	0.0%
Total Expenditures	\$34,938,229	\$37,168,542	\$39,598,742	\$41,643,266	5.2%

REVENUES - INTERNAL SERVICE FUNDS

Budgeted and Historical Revenue by Revenue Source



Internal Service Funds Revenues Summary

	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	FY 2026 Adopted vs. FY 2027 Proposed (% Change)
Intergovernmental Revenues	\$17,504	\$23,117	\$27,000	\$19,000	-29.6%
Charges for Services	\$469,721	\$461,886	\$500,477	\$345,689	-30.9%
Intergovernmental Charges for Services	\$29,504,058	\$31,209,915	\$32,541,838	\$34,435,077	5.8%
Miscellaneous Revenues	\$2,573,828	\$3,304,423	\$2,273,849	\$2,440,300	7.3%
Other Financing Sources	\$2,138,521	\$2,251,696	\$2,980,378	\$3,071,200	3.0%
Total Revenues	\$34,703,633	\$37,251,036	\$38,323,542	\$40,311,266	5.2%

EQUIPMENT MAINTENANCE GARAGE

John Rooney
Commission of Public Works

MISSION STATEMENT

To manage, maintain and repair the City's vehicle and equipment fleet with consistent emphasis on safety, reliability, efficiency and cost-effectiveness.

FUNCTION

The Equipment Maintenance Division provides centralized fleet services for the Department of Public Works, Parks Department and the Police Department vehicles and equipment including acquisition, disposal, maintenance and repair. Additional support is provided to departments by assisting with replacement cycles and developing specifications for new vehicle and equipment purchases. The Division manages and operates the City's centralized fueling facility and ensures compliance with regulating agencies. The Division is also responsible for the maintenance and repair of the City's two bascule span lift bridges. The Division operates as an internal service fund with the costs of services and overhead passed directly to the internal operating departments on a time, material and fuel basis.

SIGNIFICANT INITIATIVES RECENTLY ACCOMPLISHED

1. Completed the installation of six EV chargers in the City Hall lower lot for city fleet charging.
2. Assisted with the purchases and integration of EV charges at the Lincoln King Community Center.
3. Acquired more EV and hybrid vehicles to support carbon reduction initiatives.
4. Assisted in design work for the Main Street Lift Bridge center span lock replacement project; construction to be completed in 2028.
5. Assisted in design work for State Street Bridge rehabilitation project; construction to be completed in 2029.
6. Completed refuse truck camera pilot project.

2027 STRATEGIC INITIATIVES

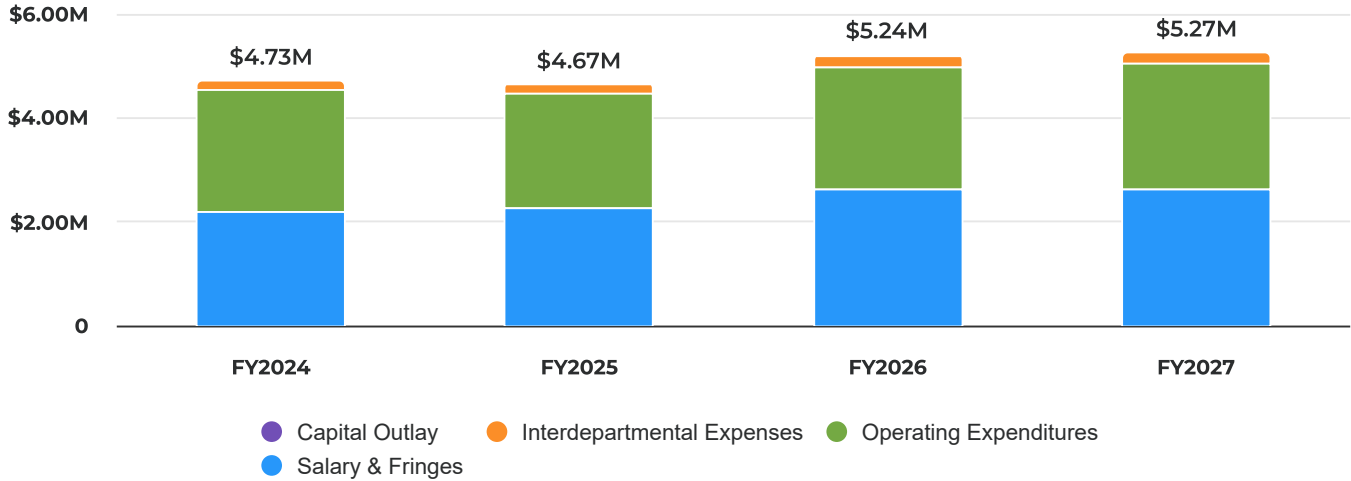
1. Implement new telematics and dash cameras in refuse and snow & ice vehicles.
2. Continue to identify viable options to add electric and hybrid vehicles to the fleet.
3. Complete letting and rehabilitation of Main Street Lift Bridge State Street Lift Bridge repair work.
4. Complete design work for Main Street Bridge tip lock repair.

SIGNIFICANT FUNDING OR PROGRAM CHANGES IN 2027

1. Lift Bridge reimbursements will be greatly reduced by the state.
2. Stricter 2027 diesel emission standards will cause significant price increases for equipment.

EXPENDITURES - EQUIPMENT MAINTENANCE GARAGE

Budgeted and Historical Expenditures by Appropriation Unit



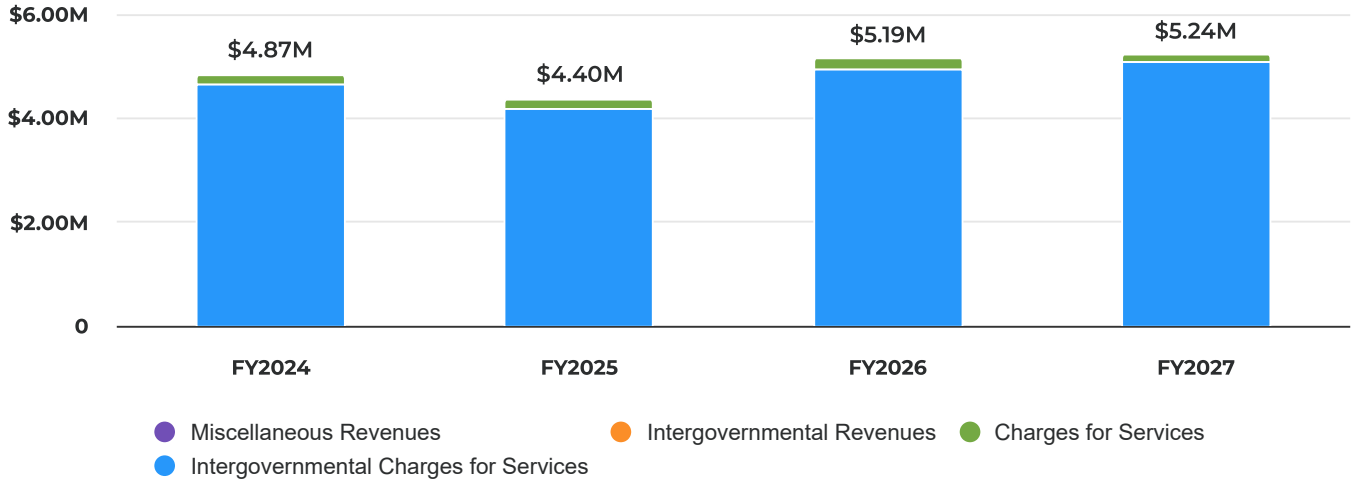
Equipment Maintenance Garage Detail Expenditures

	ERP Code	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	FY 2026 Adopted vs. FY 2027 Proposed (% Change)
Salary & Fringes						
Salaries	70040-50100	\$1,539,177	\$1,413,912	\$1,674,118	\$1,713,481	2.4%
Part Time Salaries	70040-50200	\$4,901	\$9,391	\$9,649	\$11,301	17.1%
Overtime	70040-50300	\$41,576	\$58,253	\$40,000	\$40,000	0.0%
Residency	70040-50400	\$13,069	\$17,346	\$18,103	\$23,718	31.0%
FICA	70040-51010	\$102,423	\$105,702	\$129,458	\$130,941	1.1%
WRS	70040-51100	\$32,912	\$139,673	\$117,338	\$119,561	1.9%
Health Care	70040-51200	\$450,000	\$503,738	\$635,716	\$592,800	-6.8%
Life Insurance	70040-51300	-\$1,891	\$2,854	\$0	\$0	0.0%
Clothing Allowance	70040-51600	\$1,104	\$1,272	\$1,200	\$1,400	16.7%
Compensated Absences	70040-51900	-\$13,412	\$0	\$0	\$0	0.0%
Total Salary & Fringes		\$2,169,858	\$2,252,141	\$2,625,582	\$2,633,202	0.3%
Operating Expenditures						
Contracted Services	70040-52200	\$132,594	\$139,675	\$101,000	\$102,000	1.0%
Property/Equipment Rental	70040-52210	\$533	\$0	\$800	\$1,400	75.0%
Waste Disposal	70040-52215	\$2,044	\$2,211	\$3,000	\$3,000	0.0%
Office Supplies	70040-53100	\$1,305	\$1,549	\$1,500	\$1,500	0.0%
Copying & Printing	70040-53160	\$276	\$337	\$300	\$300	0.0%
Work Supplies	70040-53200	\$896,547	\$876,649	\$850,000	\$875,000	2.9%
Janitorial Supplies	70040-53210	\$3,020	\$3,198	\$2,500	\$2,500	0.0%
Direct clothing expenses	70040-53240	\$16,207	\$16,128	\$17,000	\$19,000	11.8%
Fuel Oils & Fluids	70040-53280	\$1,260,020	\$1,132,303	\$1,300,000	\$1,360,000	4.6%

	ERP Code	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	FY 2026 Adopted vs. FY 2027 Proposed (% Change)
External Communication Service	70040-53360	\$534	\$769	\$800	\$800	0.0%
Education/Training/Conferences	70040-53800	\$1,351	\$2,097	\$4,000	\$3,000	-25.0%
Equipment Repairs & Maintenanc	70040-54200	\$11,377	\$2,645	\$10,000	\$10,000	0.0%
Depreciation	70040-56300	\$37,546	\$30,026	\$49,000	\$32,000	-34.7%
Total Operating Expenditures		\$2,363,353	\$2,207,587	\$2,339,900	\$2,410,500	3.0%
Interdepartmental Expenses						
I/S Building Occupancy	70040-55100	\$89,699	\$92,815	\$92,815	\$101,818	9.7%
I/S City Telephone System	70040-55200	\$1,310	\$0	\$0	\$0	0.0%
I/S Information Systems	70040-55400	\$101,154	\$107,277	\$117,021	\$118,000	0.8%
Total Interdepartmental Expenses		\$192,163	\$200,092	\$209,836	\$219,818	4.8%
Capital Outlay						
Equipment	70040-57300	\$6,701	\$8,286	\$10,000	\$10,000	0.0%
Equipment-Vehicles	70040-57310	\$0	\$0	\$50,000	\$0	-100.0%
Total Capital Outlay		\$6,701	\$8,286	\$60,000	\$10,000	-83.3%
Total Expenditures		\$4,732,076	\$4,668,106	\$5,235,318	\$5,273,520	0.7%

REVENUES - EQUIPMENT MAINTENANCE GARAGE

Budgeted and Historical Revenues by Source



Equipment Maintenance Garage Detail Revenues

	ERP Code	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	FY 2026 Adopted vs. FY 2027 Proposed (% Change)
Intergovernmental Revenues						
Motor Fuel Tax Refund	70040-43518	\$17,504	\$18,969	\$22,000	\$22,000	0.0%
State-Other Highway	70040-43533	\$0	\$4,148	\$5,000	-\$3,000	-160.0%
Total Intergovernmental Revenues		\$17,504	\$23,117	\$27,000	\$19,000	-29.6%
Charges for Services						
Public Charges-Internal Serv	70040-46199	\$202,259	\$186,217	\$242,318	\$127,000	-47.6%
Total Charges for Services		\$202,259	\$186,217	\$242,318	\$127,000	-47.6%
Intergovernmental Charges for Services						
I/S City Department Services	70040-47493	\$4,636,734	\$4,183,261	\$4,916,500	\$5,095,020	3.6%
Total Intergovernmental Charges for Services		\$4,636,734	\$4,183,261	\$4,916,500	\$5,095,020	3.6%
Miscellaneous Revenues						
Sale of Property-DPW	70040-48303	\$6,300	\$5,800	\$500	\$500	0.0%
Miscellaneous Revenue	70040-48900	\$8,004	\$0	\$0	\$0	0.0%
Total Miscellaneous Revenues		\$14,304	\$5,800	\$500	\$500	0.0%
Total Revenues		\$4,870,801	\$4,398,395	\$5,186,318	\$5,241,520	1.1%

INFORMATION SYSTEMS

Adele Edwards
Chief Information Officer

MISSION STATEMENT

To assist City and Public Safety departments in their technological goals and initiatives so they can function in the most efficient way possible. To identify and assist in areas of process modernization on a departmental and interdepartmental scale. To support and assist departmental users and stakeholders in the use and understanding of software, technological processes, and City data. To design and maintain an adequate and forward-thinking infrastructure. To prioritize a secure network environment and ensure compliance with Public Safety and Finance audits. To enable and promote open and integrated data and communication between departments. Additionally, to support, promote, and oversee Smart City Initiatives.

FUNCTION

The Management Information Systems (MIS) Department is responsible for administering, integrating, and maintaining City and Public Safety software and applications, for the planning, setup, and implementation of new software and applications in conjunction with key stakeholders, for the discontinuation of old and outdated software and applications. MIS is responsible for providing timely and efficient end-user support regarding software and applications, as well as for hardware such as PCs, laptops, printers, tablets, cell phones, and other devices and peripherals. MIS is responsible for maintaining a secure network through up-to-date firewalls, anti-virus, web-filtration, network monitoring, and backup systems. MIS is responsible for user setup and maintenance, controlling permission levels and access both on the network and within various systems. MIS assists various departments with application creation, development, integration, reporting, and data maintenance. The CIO collaborates with internal and external stakeholders regarding Smart City Initiatives.

SIGNIFICANT INITIATIVES RECENTLY ACCOMPLISHED

1. Software Systems

- a. Moved Water Utility billing system onto City network to accommodate the joint services between Finance, Customer Service, and the Utility.
- b. Created a Teams environment for the PD Intelligence Unit to quickly disburse critical information internally.
- c. Converted ERP system forms to a new solution so form alterations can be completed more quickly at no cost.
- d. Modernized RAM's systems including customer relation management software to increase ease of use, capabilities, and security.
- e. Upgraded Legislative software to allow for digital voting capability as well as enable ADA compliancy features.
- f. Implemented ADA compliancy standards across all city PDF documents.
- g. Assisted Transit with the implementation of new Radio system that adds new functionality.
- h. Implemented automated file processing between Centivo (City Health Insurance Agency) and City's ERP system.
- i. Implemented Passport Parking System for parking payments and enforcement to modernize and simplify the process for citizens and city staff.

2. Smart Cities

- a. Equipped 460 low-income City of Racine households with computers and digital skills through WI Public Service Commission grant (ended Oct. 2026), boosting job readiness, critical thinking, autonomy, and confidence.
 - b. Added cameras around the city, including at Pershing Park Boat Launch to improve visibility for first responders.
 - c. Enabled Clerk after hour calls to be automatically ingested into ticketing system, reducing staff time entering the data by hand each morning.
3. Implement a camera solution to provide positive service verification on garbage vehicles.
4. Security
- a. Supported Racine County in the upgrade of County Police software to ensure Racine Police had full software functionality.
 - b. Modernized switches, servers, access points, cameras, network racks, end points (laptops, phones, iPads), and cabling to improve security.
 - c. Upgraded our multi-factor authentication and hardened endpoint and vendor access to further reduce our cyber risk.
 - d. Deployed more robust firewall to strengthen and advance network protection.
 - e. Isolated critical system to reduce risk and better protect sensitive information.
 - f. Implemented advanced email security controls to protect users from fraudulent emails and delivering legitimate messages.
5. Geographic Information System
- a. Built applications to assist gathering Clean Sweep data to show impact by parcel.
 - b. Modernize public and internal GIS viewers allowing increased design freedom, mobile optimization, and 2D and 3D integration.
 - c. Converted CAD drawings of new Dr. Martin Luther King Community Center and Health Clinic into interactive maps to enable IT/AV equipment to be accurately managed by specific location.
 - d. Upgraded ArcGIS to the latest version providing new analytical tools, improved data editing, and member management.
6. Infrastructure
- a. Purchased, configured, tested, and installed City fiber, switches, access points, and cameras in the Dr. Martin Luther King Community Center and Health Clinic so that staff have reliable technical infrastructure and system, and resident an enjoyable time with the state-of-the-art technology.
 - b. Modernized switches, servers, access points, cameras, network racks, end points (laptops, phones, iPads), and cabling to add new capabilities and so that remaining devices would have minimally 80% life left.

2027 STRATEGIC INITIATIVES

1. Support the Dr. Martin Luther King Community Center and Health Clinic so that staff have reliable technical infrastructure and system, and resident an enjoyable time with the state-of-the-art technology.
2. Integrate the Water and Wastewater Utilities network into the City of Racine's network.
3. Continue to upgrade/expand our key systems to their latest platforms or version.
4. Support Finance in implementing a modernized Utility Billing system.
5. Strengthen all our IT security systems by continuing to modernize and implement stronger and more capable systems.

6. Continue partnering with and supporting departments in implementing technology and process improvements that support their strategic initiatives.
7. Implement a city-wide digital signage solution to increase information sharing across city buildings
8. Support the Fire Department in the building of a new and modern fire station

SIGNIFICANT FUNDING OR PROGRAM CHANGES IN 2027

1. None

2027 INFORMATION SYSTEM GOALS

Goal Statement #1

Modernized City Network at Water and Wastewater Utilities

Modernization includes consolidating siloed systems. During 2027, the MIS department will partner with the Racine Water and Wastewater Utilities to integrate their network into the City's infrastructure and systems. We will add fiber to their campuses, consolidate physical hardware and align cyber security management. By doing so, we will reduce system management redundancy, associated costs and complexity, while providing seamless integration.

Citizens and city staff will easily be able to access necessary information, data, and services.

Goal Statement #2

Improved Security

In 2027, our concentration will be on modernizing the security and full lifecycle management of our endpoints (computers, cell phones, and tablets). By the end of 2027, MIS staff will more easily be able to enroll, configure, secure, and update devices, as well as deploy and protect applications on our over 1,600 city-issued devices. This reduces the risk of data breaches, ransomware, and unauthorized access while improving visibility and governance of the devices.

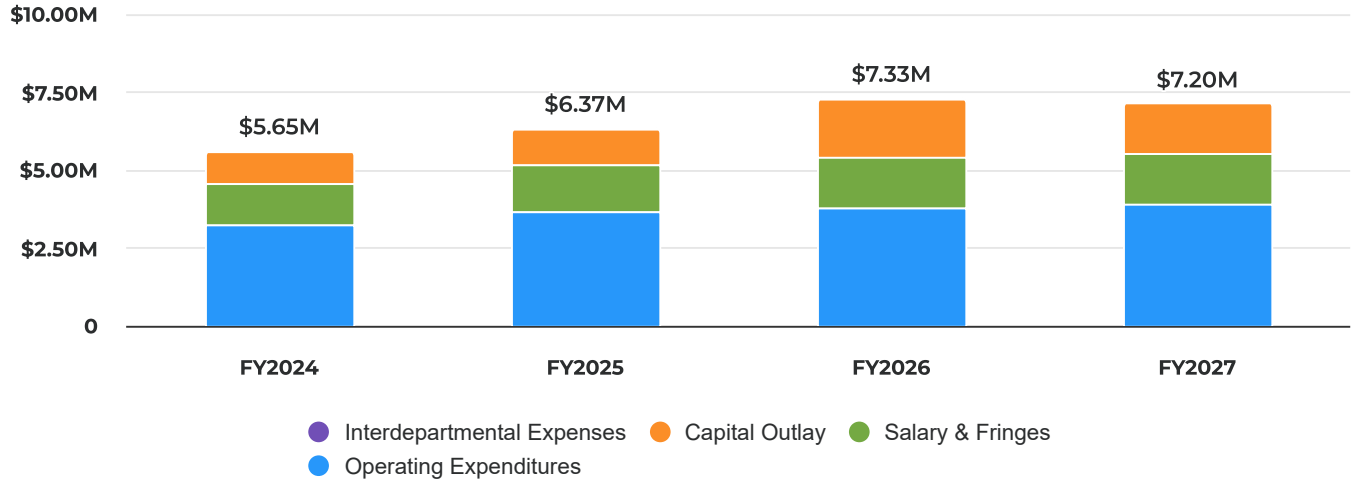
Goal Statement #3

Smart City Initiatives

Being a Smart City means ensuring all can actively participate and thrive in our digital society, therefore, in 2027 we will continue to support the Digital Coalition of Southeastern Wisconsin in their mission to ensure digital equity and opportunity for all through a community-centered, collaborative effort that adapts to ongoing needs, builds a strong, resilient ecosystem, and establishes the southeastern Wisconsin region as a digital equity leader in the State. MIS will partner with other city departments to incorporate more data, analysis, and evidence in the City's decision-making processes to deliver better services and solve more problems.

EXPENDITURES - INFORMATION SYSTEMS

Budgeted and Historical Expenditures by Appropriation Unit



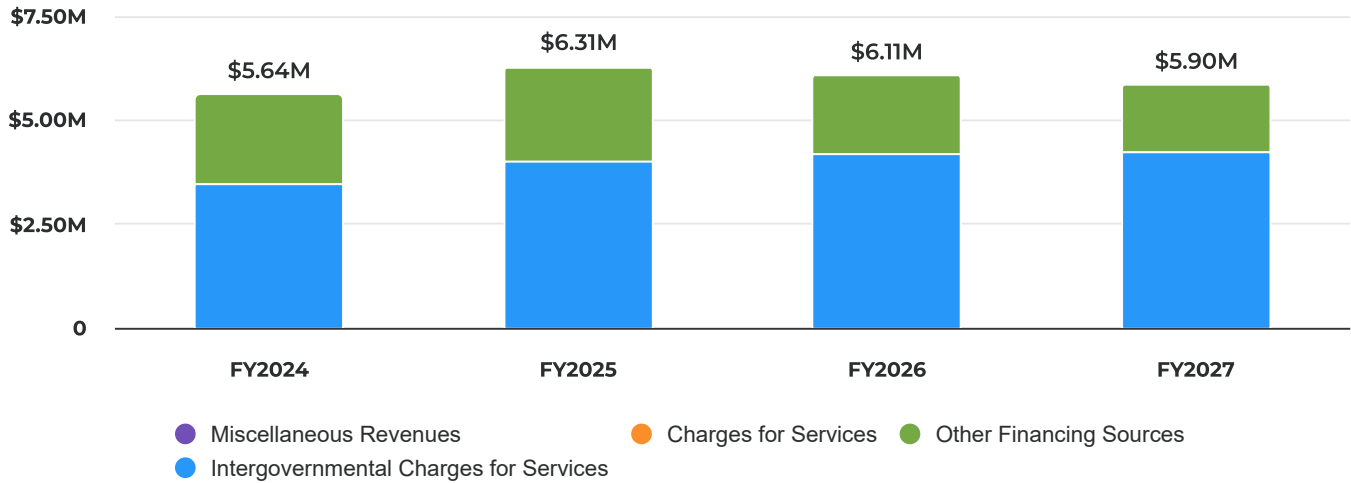
Information Systems Detail Expenditures

	ERP Code	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	FY 2026 Adopted vs. FY 2027 Proposed (% Change)
Salary & Fringes						
Salaries	70113-50100	\$932,275	\$1,022,240	\$1,050,920	\$1,083,284	3.1%
Part Time Salaries	70113-50200	\$14,325	\$28,494	\$23,964	\$21,809	-9.0%
Overtime	70113-50300	\$1,609	\$3,049	\$0	\$5,000	
Residency	70113-50400	\$10,446	\$12,299	\$12,194	\$14,981	22.9%
FICA	70113-51010	\$62,749	\$77,686	\$82,381	\$85,288	3.5%
WRS	70113-51100	\$14,910	\$97,895	\$76,545	\$79,625	4.0%
Health Care	70113-51200	\$270,000	\$251,844	\$349,328	\$280,800	-19.6%
Life Insurance	70113-51300	-\$926	\$1,361	\$0	\$0	0.0%
Mileage	70113-51810	\$965	\$405	\$1,000	\$600	-40.0%
Total Salary & Fringes		\$1,306,354	\$1,495,273	\$1,596,332	\$1,571,387	-1.6%
Operating Expenditures						
Professional Services	70113-52100	\$793,647	\$631,663	\$860,908	\$710,800	-17.4%
Office Supplies	70113-53100	\$3,500	\$2,854	\$2,500	\$2,500	0.0%
Postage & Shipping	70113-53110	\$59	\$183	\$200	\$200	0.0%
Work Supplies	70113-53200	\$876	\$4,864	\$3,000	\$3,000	0.0%
Memberships	70113-53265	\$200	\$10,060	\$350	\$400	14.3%
External Communication Service	70113-53360	\$182,202	\$478,761	\$332,400	\$286,400	-13.8%
Education/Training/Conferences	70113-53800	\$27,540	\$48,389	\$48,000	\$48,000	0.0%
Software Maintenance	70113-54500	\$1,005,824	\$1,188,494	\$1,316,509	\$1,562,700	18.7%
Amortization	70113-56100	\$674,977	\$601,848	\$675,000	\$600,000	-11.1%
Depreciation	70113-56300	\$555,087	\$696,087	\$550,000	\$700,000	27.3%
Total Operating Expenditures		\$3,243,911	\$3,663,202	\$3,788,867	\$3,914,000	3.3%
Interdepartmental Expenses						

	ERP Code	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	FY 2026 Adopted vs. FY 2027 Proposed (% Change)
I/S Building Occupancy	70113-55100	\$50,505	\$49,252	\$52,571	\$57,670	9.7%
I/S City Telephone System	70113-55200	\$2,581	\$0	\$0	\$0	0.0%
Total Interdepartmental Expenses		\$53,086	\$49,252	\$52,571	\$57,670	9.7%
Capital Outlay						
Computer Hardware	70113-57355	\$670,928	\$833,433	\$1,555,250	\$1,191,500	-23.4%
Computer Software	70113-57800	\$374,608	\$329,557	\$341,818	\$460,700	34.8%
Total Capital Outlay		\$1,045,537	\$1,162,989	\$1,897,068	\$1,652,200	-12.9%
Total Expenditures		\$5,648,887	\$6,370,716	\$7,334,838	\$7,195,257	-1.9%

REVENUES - INFORMATION SYSTEMS

Budgeted and Historical Revenues by Source



Information Systems Detail Revenues

	ERP Code	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	FY 2026 Adopted vs. FY 2027 Proposed (% Change)
Charges for Services						
Public Charges-Internal Serv	70113-46199	\$38,750	\$54,607	\$38,000	\$38,000	0.0%
Total Charges for Services		\$38,750	\$54,607	\$38,000	\$38,000	0.0%
Intergovernmental Charges for Services						
I/S City Department Services	70113-47493	\$3,464,937	\$4,003,815	\$4,174,770	\$4,205,057	0.7%
Total Intergovernmental Charges for Services		\$3,464,937	\$4,003,815	\$4,174,770	\$4,205,057	0.7%
Miscellaneous Revenues						
Miscellaneous Revenue	70113-48900	\$897	\$4,633	\$0	\$0	0.0%
Total Miscellaneous Revenues		\$897	\$4,633	\$0	\$0	0.0%
Other Financing Sources						
Transfer from Cap Projects	70113-49240	\$1,809,210	\$2,251,696	\$1,897,068	\$1,652,200	-12.9%
Transfer from Internal Service	70113-49270	\$329,311	\$0	\$0	\$0	0.0%
Total Other Financing Sources		\$2,138,521	\$2,251,696	\$1,897,068	\$1,652,200	-12.9%
Total Revenues		\$5,643,105	\$6,314,751	\$6,109,838	\$5,895,257	-3.5%

BUILDING COMPLEX

John Rooney
Commissioner of Public Works

MISSION STATEMENT

To responsibly maintain and operate City of Racine owned facilities. We approach our function always considering safety, efficiency, sustainability, and the environment, while focusing on our customers. It is our mission to succeed in any fashion our resources allow.

FUNCTION

The Building Complex team provides maintenance, operational services, access management, regulatory compliance, receiving, and emergency response for many City-owned facilities.

SIGNIFICANT INITIATIVES RECENTLY ACCOMPLISHED

- Recovery from 2026 building flooding and fallout from power interruptions.
- Substantial building, tuckpointing and roofing projects completed and in progress to protect the envelope of our physical assets.
- Equipment Maintenance and Street Maintenance garage RTU's replaced
- Festival Hall RTU replaced
- Public Safety building pneumatic to digital controls complete
- Memorial Hall boiler replacement complete

2027 STRATEGIC INITIATIVES

- Navigating future LKCCC maintenance and repair responsibilities.
- Raze existing Martin Luther King Center
- Continue the backlog of roofing and tuckpointing projects for city owned buildings
- Work with MIS on back up power for city servers

SIGNIFICANT FUNDING OR PROGRAM CHANGES IN 2027

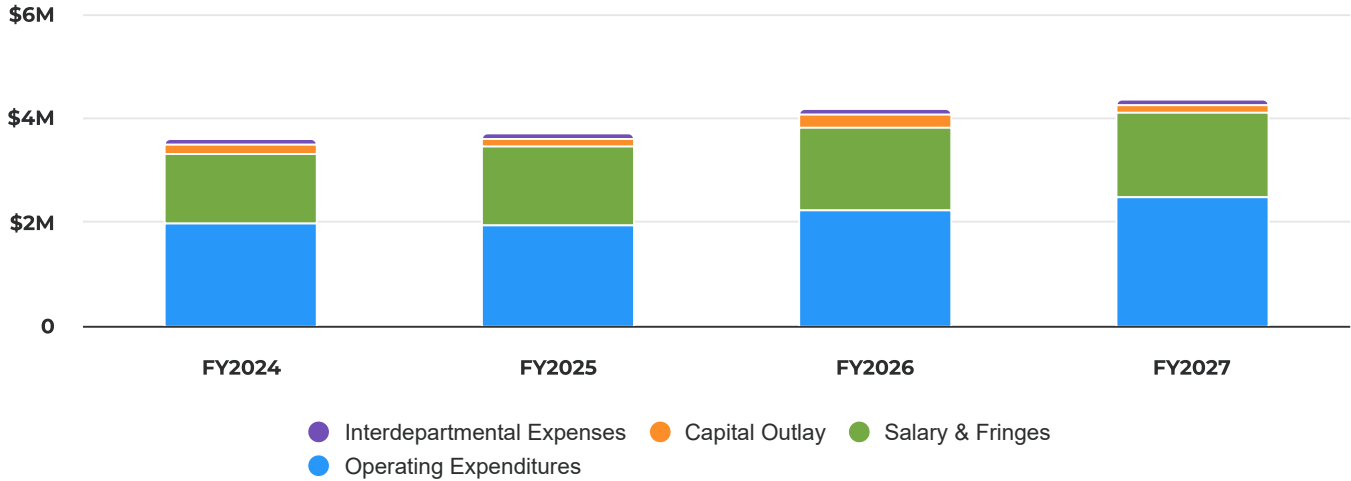
- Estimating / Programming financial costs to maintain and repair the new LKCCC
- Continued funding for city-owned building envelope projects

Lease Contracts/In-Kind Donations

LESSEE	BUILDING	SQ FOOTAGE LEASED	2026 CURRENT RATE	2027 PROPOSED RATE	2027 MARKET RATE	2026 CURRENT RATE (\$)	2027 PROPOSED RATE (\$)	2027 MARKET RATE (\$)	IN-KIND DONATION (\$)
Racine Concert Band	Annex	278	1.40	1.44	24.23	\$ 389	\$ 400	\$ 6,736	\$ 6,335
Racine Symphony	Annex	478	6.24	6.40	24.23	\$ 2,983	\$ 3,060	\$ 11,582	\$ 8,522
Water & Wastewater	Annex	3958	19.80	20.31	24.23	\$ 78,368	\$ 80,398	\$ 95,902	\$ 15,504
		497	1.89	1.94	24.23	\$ 939	\$ 964	\$ 12,042	\$ 11,079
Dept of Corrections	Annex	5894	18.45	18.93	24.23	\$ 108,744	\$ 110,647	\$ 142,812	\$ 32,165
Neighborhood Watch	Annex	864	6.24	6.40	24.23	\$ 5,391	\$ 5,531	\$ 20,935	\$ 15,404
Toys for Tots	Annex	9457	1.34	1.37	24.23	\$ 12,672	\$ 13,001	\$ 229,143	\$ 216,143
Housing	City Hall	428	21.59	22.15	24.23	\$ 9,241	\$ 9,480	\$ 10,370	\$ 891
Fair Housing	City Hall	76	21.59	22.15	24.23	\$ 1,641	\$ 1,683	\$ 1,841	\$ 158
Transit RYDE	City Hall	242	21.59	22.15	24.23	\$ 5,225	\$ 5,360	\$ 5,864	\$ 504
Racine County 911	Safety Building	2240	12.85	13.18	23.59	\$ 28,784	\$ 29,530	\$ 52,842	\$ 23,312
TOTAL:						\$ 260,054	\$ 590,069	\$ 330,016	

EXPENDITURES - BUILDING COMPLEX

Budgeted and Historical Expenditures by Appropriation Unit



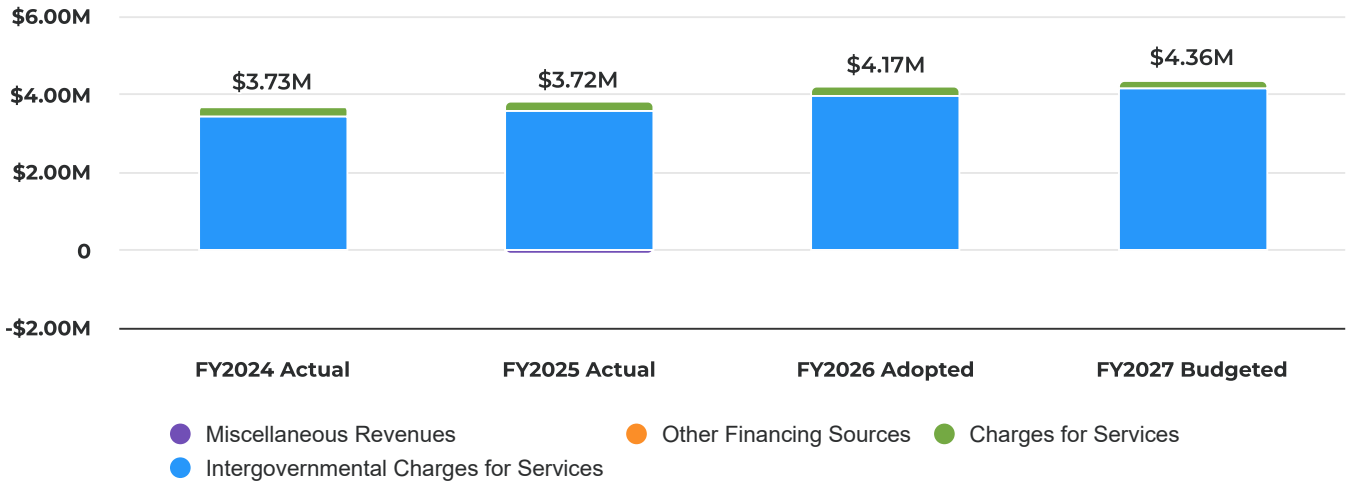
Building Complex Detail Expenditures

	ERP Code	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	FY 2026 Adopted vs. FY 2027 Proposed (% Change)
Salary & Fringes						
Salaries	70240-50100	\$953,430	\$993,120	\$1,016,573	\$1,035,023	1.8%
Overtime	70240-50300	\$35,536	\$46,296	\$40,000	\$55,000	37.5%
Residency	70240-50400	\$15,695	\$15,775	\$16,794	\$13,186	-21.5%
FICA	70240-51010	\$62,239	\$75,701	\$81,277	\$82,768	1.8%
WRS	70240-51100	\$15,123	\$85,560	\$76,547	\$79,708	4.1%
Health Care	70240-51200	\$263,608	\$304,640	\$370,396	\$356,284	-3.8%
Life Insurance	70240-51300	-\$1,332	\$1,652	\$0	\$0	0.0%
Clothing Allowance	70240-51600	\$171	\$382	\$1,000	\$1,000	0.0%
Compensated Absences	70240-51900	-\$4,894	\$0	\$0	\$0	0.0%
Total Salary & Fringes		\$1,339,575	\$1,523,126	\$1,602,587	\$1,622,969	1.3%
Operating Expenditures						
Professional Services	70240-52100	\$57	\$108	\$0	\$50,000	
Contracted Services	70240-52200	\$431,971	\$312,607	\$432,000	\$497,000	15.0%
Work Supplies	70240-53200	\$54,664	\$59,451	\$60,000	\$75,000	25.0%
Utilities	70240-53300	\$729,178	\$855,898	\$875,000	\$920,000	5.1%
External Communication Service	70240-53360	\$45,295	\$36,860	\$37,000	\$47,000	27.0%
Education/Training/Conferences	70240-53800	\$399	\$386	\$5,000	\$5,000	0.0%
Travel	70240-53810	\$0	\$20	\$1,500	\$1,500	0.0%
Building Repairs & Maintenance	70240-54100	\$514,977	\$511,261	\$575,000	\$655,000	13.9%
Equipment Repairs & Maintenance	70240-54200	\$158,586	\$140,535	\$228,000	\$212,000	-7.0%
Grounds Repairs & Maintenance	70240-54300	\$29,145	\$11,975	\$0	\$0	0.0%
Depreciation	70240-56300	\$0	\$0	\$1,200	\$0	-100.0%

	ERP Code	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	FY 2026 Adopted vs. FY 2027 Proposed (% Change)
Total Operating Expenditures		\$1,964,273	\$1,929,102	\$2,214,700	\$2,462,500	11.2%
Interdepartmental Expenses						
I/S City Telephone System	70240-55200	\$2,394	\$0	\$0	\$0	0.0%
I/S Garage Fuel	70240-55300	\$23,413	\$24,632	\$16,000	\$18,000	12.5%
I/S Garage Labor	70240-55310	\$24,241	\$27,328	\$28,620	\$28,620	0.0%
I/S Garage Materials	70240-55320	\$15,097	\$19,305	\$15,370	\$16,600	8.0%
I/S Information Systems	70240-55400	\$44,614	\$51,663	\$41,650	\$42,000	0.8%
Total Interdepartmental Expenses		\$109,758	\$122,928	\$101,640	\$105,220	3.5%
Capital Outlay						
Building Improvements	70240-57200	\$171,759	\$136,477	\$160,000	\$150,000	-6.3%
Building Improvements	70240-57200-40012	\$24,051	\$0	\$0	\$0	0.0%
Equipment	70240-57300	\$0	\$0	\$30,000	\$15,000	-50.0%
Equipment-Vehicles	70240-57310	\$0	\$0	\$64,000	\$0	-100.0%
Total Capital Outlay		\$195,811	\$136,477	\$254,000	\$165,000	-35.0%
Total Expenditures		\$3,609,416	\$3,711,633	\$4,172,927	\$4,355,689	4.4%

REVENUES - BUILDING COMPLEX

Budgeted and Historical Revenues by Source



Building Complex Detail Revenues

	ERP Code	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	FY 2026 Adopted vs. FY 2027 Proposed (% Change)
Charges for Services						
Public Charges-Internal Serv	70240-46199	\$212,455	\$221,062	\$220,159	\$180,689	-17.9%
Total Charges for Services		\$212,455	\$221,062	\$220,159	\$180,689	-17.9%
Intergovernmental Charges for Services						
I/S City Department Services	70240-47493	\$3,436,077	\$3,573,579	\$3,950,568	\$4,135,000	4.7%
Total Intergovernmental Charges for Services		\$3,436,077	\$3,573,579	\$3,950,568	\$4,135,000	4.7%
Miscellaneous Revenues						
Insurance recoveries	70240-48400-40012	\$74,870	-\$74,870	\$0	\$0	0.0%
Miscellaneous Revenue	70240-48900	\$7,556	-\$2,293	\$1,000	\$1,000	0.0%
Total Miscellaneous Revenues		\$82,426	-\$77,164	\$1,000	\$1,000	0.0%
Other Financing Sources						
Fund Balance Applied	70240-49300	\$0	\$0	\$0	\$39,000	
Total Other Financing Sources		\$0	\$0	\$0	\$39,000	
Total Revenues		\$3,730,958	\$3,717,478	\$4,171,727	\$4,355,689	4.4%

INSURANCE

La'Neka Horton
Human Resources Director

MISSION STATEMENT

To promote, maintain, and improve the health and well-being of those covered by the City's self funded health plan in a fiscally responsible manner.

FUNCTION

The City is self-insured for both medical and prescription for all active employees and pre Medicare retirees. The plan administrators for the self -funded plan are Centivo (Medical) and CVS (Prescription). The City purchases a Medicare advantage insurance plan for Medicare eligible retirees. There are approximately 775 active employees, and 969 retirees and their dependents covered on the City's health plan.

The insurance fund is used to account for all revenues and expenditures associated with the City wide health and dental plans for the active and retired employees and their dependents. Expenses captured include medical, dental, prescription, wellness, clinic and administration costs. Revenues captured include active employee and retiree premium contributions, insurance rebates, and interdepartmental charges.

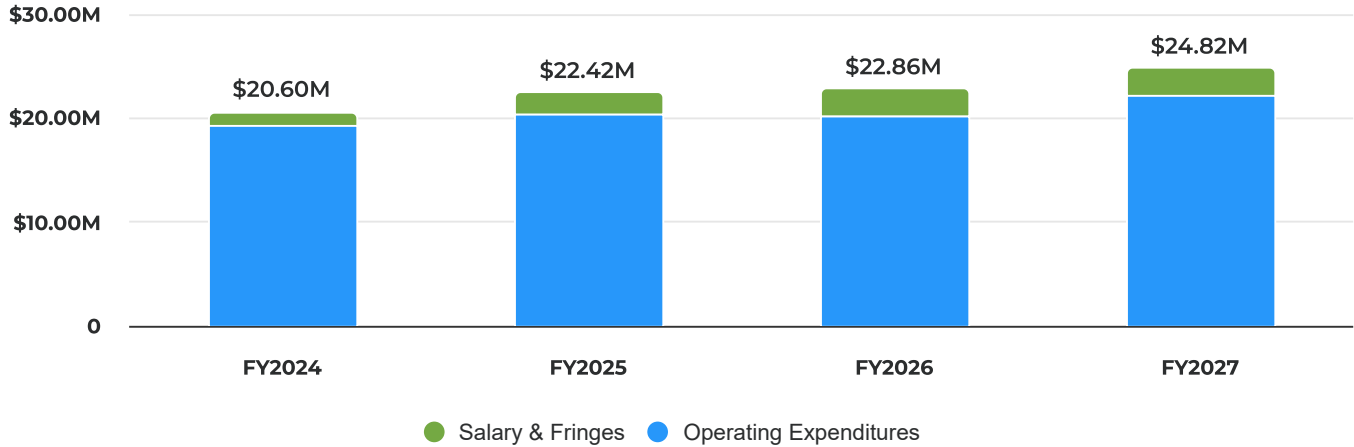
A premium equivalent charge for each covered employee in each department is used to allocate healthcare costs to the individual departments. This is an allocation method used to represent the estimated cost per department based on their employee makeup at the time the budget is developed.

SIGNIFICANT FUNDING OR PROGRAM CHANGES IN 2027

Water and Wastewater Insurance expenses are included in this budget for 2027.

EXPENDITURES - INSURANCE

Budgeted and Historical Expenditures by Appropriation Unit



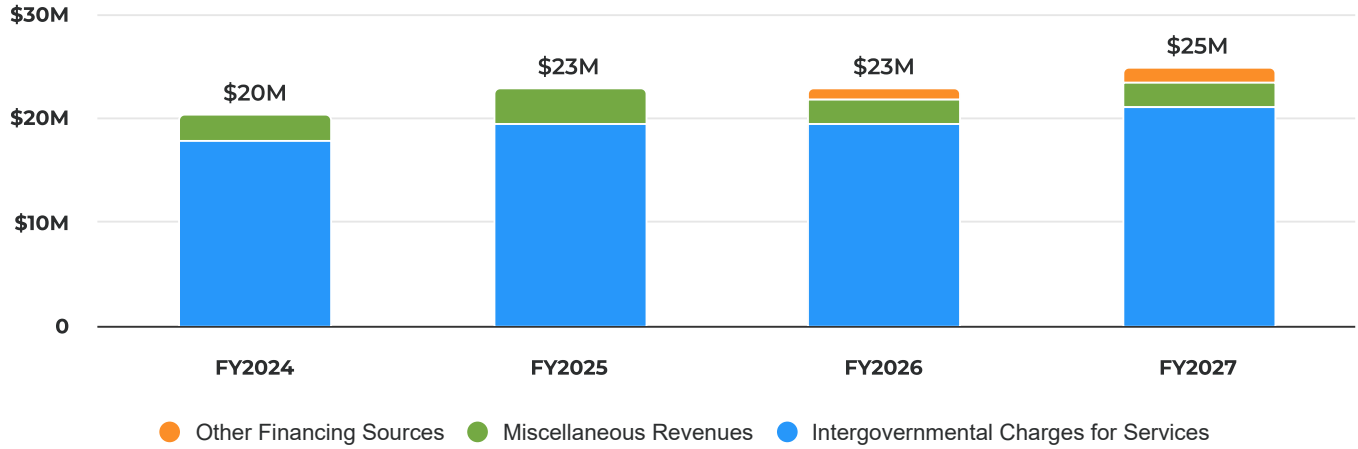
Insurance Detail Expenditures

	ERP Code	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	FY 2026 Adopted vs. FY 2027 Proposed (% Change)
Salary & Fringes						
Salaries	70312-50100	\$231,214	\$252,901	\$311,241	\$429,080	37.9%
Part Time Salaries	70312-50200	\$842	\$0	\$0	\$0	0.0%
Overtime	70312-50300	\$0	\$1,586	\$0	\$0	0.0%
Residency	70312-50400	\$0	\$1,399	\$0	\$4,088	
FICA	70312-51010	\$58,768	\$50,107	\$27,107	\$31,934	17.8%
WRS	70312-51100	\$16,102	\$17,753	\$22,409	\$26,308	17.4%
Health Care	70312-51200	\$56,402	\$82,829	\$109,346	\$90,158	-17.5%
Workers Compensation	70312-51400	\$0	\$1,128,878	\$1,560,000	\$1,500,000	-3.8%
Other Benefits	70312-51700	\$777,199	\$446,652	\$500,000	\$400,000	-20.0%
Employee Reimbursement	70312-51830	\$138,688	\$120,112	\$205,560	\$146,110	-28.9%
Total Salary & Fringes		\$1,279,214	\$2,102,216	\$2,735,663	\$2,627,678	-3.9%
Operating Expenditures						
Professional Services	70312-52100	\$219,745	\$284,974	\$304,200	\$334,800	10.1%
Medicare Advantage Premium	70312-52115	\$2,292,037	\$1,540,507	\$1,500,000	\$1,636,000	9.1%
Dental Premium	70312-52125	\$183,930	\$220,567	\$194,400	\$216,000	11.1%
Stop Loss Premium	70312-52130	\$777,631	\$878,169	\$900,000	\$1,494,122	66.0%
Stop Loss Recovery	70312-52135	-\$410,036	-\$333,718	-\$150,000	-\$250,000	66.7%
Health Claims	70312-52140	\$10,822,695	\$10,755,909	\$11,440,000	\$11,960,000	4.5%
Health Claims Administration	70312-52145	\$686,786	\$756,556	\$800,000	\$1,200,000	50.0%
Prescription Claims	70312-52150	\$2,760,226	\$3,048,175	\$3,096,000	\$3,380,000	9.2%
Clinic Expenses	70312-52155	\$335,849	\$365,101	\$360,000	\$440,500	22.4%
Disability Insurance	70312-52165	\$173,174	\$185,382	\$192,000	\$200,400	4.4%
Contracted Services	70312-52200	\$42,251	\$48,724	\$25,000	\$24,300	-2.8%

	ERP Code	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	FY 2026 Adopted vs. FY 2027 Proposed (% Change)
Medicare Part B Reimbursement	70312-52430	\$1,413,844	\$1,399,461	\$1,427,396	\$1,520,000	6.5%
Wellness Program	70312-53295	\$24,471	\$34,254	\$31,000	\$35,000	12.9%
Judgment & Claims	70312-53500	\$0	\$1,131,810	\$0	\$0	0.0%
Total Operating Expenditures		\$19,322,604	\$20,315,871	\$20,119,996	\$22,191,122	10.3%
Total Expenditures		\$20,601,819	\$22,418,087	\$22,855,659	\$24,818,800	8.6%

REVENUES - INSURANCE

Budgeted and Historical Revenues by Source



Insurance Detail Revenues

	ERP Code	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	FY 2026 Adopted vs. FY 2027 Proposed (% Change)
Intergovernmental Charges for Services						
I/S City Department Services	70312-47493	\$17,843,414	\$19,449,259	\$19,500,000	\$21,000,000	7.7%
Total Intergovernmental Charges for Services		\$17,843,414	\$19,449,259	\$19,500,000	\$21,000,000	7.7%
Miscellaneous Revenues						
Employee Contributions	70312-48510	\$872,667	\$982,703	\$988,000	\$1,098,400	11.2%
Retiree Contributions	70312-48520	\$664,732	\$474,241	\$384,349	\$400,000	4.1%
Insurance Rebates	70312-48692	\$933,863	\$1,914,069	\$900,000	\$940,400	4.5%
Miscellaneous Revenue	70312-48900	\$4,939	\$141	\$0	\$0	0.0%
Over/Short	70312-48910	\$0	\$0	\$0	\$0	0.0%
Total Miscellaneous Revenues		\$2,476,201	\$3,371,153	\$2,272,349	\$2,438,800	7.3%
Other Financing Sources						
Fund Balance Applied	70312-49300	\$0	\$0	\$1,083,310	\$1,380,000	27.4%
Total Other Financing Sources		\$0	\$0	\$1,083,310	\$1,380,000	27.4%
Total Revenues		\$20,319,614	\$22,820,413	\$22,855,659	\$24,818,800	8.6%

TELEPHONE SYSTEM

This Fund was eliminated in 2025 and has been incorporated into the Information Technology Department.

EXPENDITURES - TELEPHONE SYSTEM

Telephone System Detail Expenditures

	ERP Code	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	FY 2026 Adopted vs. FY 2027 Proposed (% Change)
Operating Expenditures						
External Communication Service	70440-53360	\$16,720	\$0	\$0	\$0	0.0%
Transfer to Internal Service	70440-59700	\$329,311	\$0	\$0	\$0	0.0%
Total Operating Expenditures		\$346,031	\$0	\$0	\$0	0.0%
Total Expenditures		\$346,031	\$0	\$0	\$0	0.0%

REVENUES - TELEPHONE SYSTEMS

Telephone System Detail Revenues

	ERP Code	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	FY 2026 Adopted vs. FY 2027 Proposed (% Change)
Charges for Services						
Public Charges-Internal Serv	70440-46199	\$16,257	\$0	\$0	\$0	0.0%
Total Charges for Services		\$16,257	\$0	\$0	\$0	0.0%
Intergovernmental Charges for Services						
I/S City Department Services	70440-47493	\$122,897	\$0	\$0	\$0	0.0%
Total Intergovernmental Charges for Services		\$122,897	\$0	\$0	\$0	0.0%
Total Revenues		\$139,154	\$0	\$0	\$0	0.0%