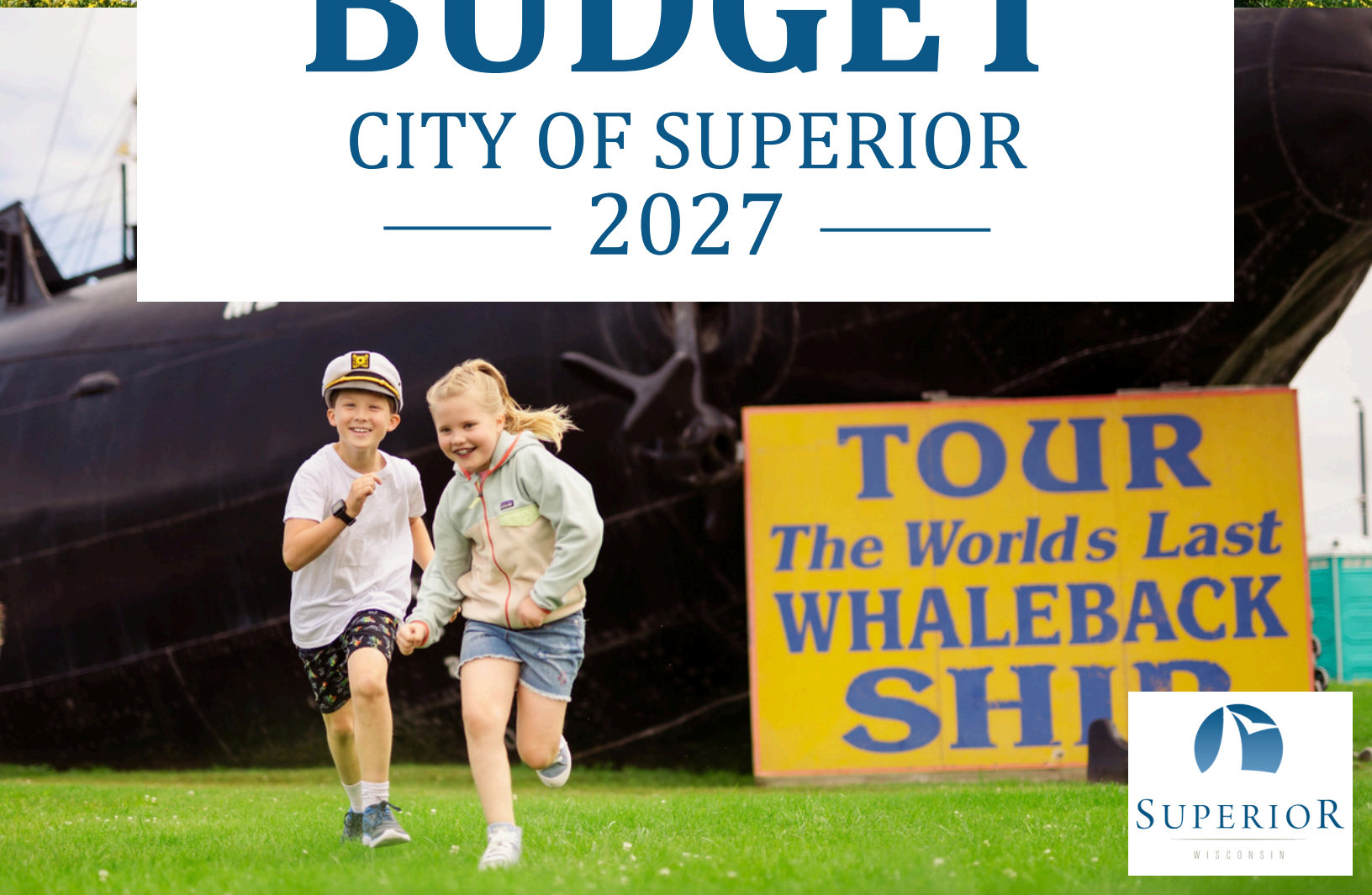
PROPOSED BUDGET

CITY OF SUPERIOR

2027



SUPERIOR
WISCONSIN

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Mayor

Jim Paine

City Council

District 1 – Nicholas Ledin
District 2 – Sarah Anderson
District 3 – Garner Moffat, Council Vice President
District 4 – Jack Sweeney
District 5 – Joe Radke
District 6 – Tylor Elm
District 7 – Karly Caven
District 8 – Mike Herrick, Council President
District 9 – Rob Hering
District 10 – Lindsey Graskey

Finance Department

Nick Rhinehart, Finance Director
Renee Hoff, Assistant Finance Director

Prepared By:

Mary Osborne, City & Tourism Communications Coordinator

A MESSAGE FROM MAYOR JIM PAINE

To: Council President Mike Herrick
Vice President Garner Moffat
Superior City Council
Citizens of Superior

The 2027 City of Superior Budget book serves as the most complete representation of city finances ever released by the city in a single document. Each budget I've proposed sought to accomplish the same mission: increase our fiscal transparency from the previous year. Each year, we seek to deliver a report to the public that any interested person can read and understand. This document describes the raising and spending of public money. But it also describes the people and departments that make the city function. Any reader should come away from this book with a greater understanding of how the city works. We designed it to allow greater participation in local government. We designed it to serve the public.

In the pages ahead, you'll find an accessible description of the operations of your city. You'll see where the money comes from and how we plan to spend it. You'll learn about city leaders and departments. Hopefully, you'll also get a clear sense of our vision for Superior.

Wisconsin law merely requires the mayor to present to council an operations budget, which we usually describe as the "General Fund." In keeping with past practice, this book also contains our capital, grants, and surplus proposals. New this year, you'll find several enterprise and special funds including our environmental services division budgets and analysis of special funds such as legal and liability, IT, and economic development.

Overall, this book shows that Superior's financial health continues to grow. Our city continues to invest in infrastructure and increased services while keeping our spending below the rate of inflation. We continue to collect less from property taxpayers every year and we represent the only governing body in the Twin Ports to decrease our levy.

Our slow but steady investments and responsible budgeting helped contribute to the rapidly developing city we see around us. Nonetheless, 2027 presents several challenges including an uncertain national economy, changes in state government, and the closure of the Blatnik Bridge. This budget ensures we have the resources to meet those challenges.

Jim Paine
Mayor of Superior

FISCAL SUMMARY

Revenue
The 2027 General Fund Revenue Budget is estimated at $36,594,716. This represents an increase of $512,629 over the 2026 budgeted revenue of $36,082,087 (a 1.42% increase).

There are two main funding sources for the General Fund. The first is the City tax levy. The 2027 budget includes a decrease of $30,170 in the City's levy for a total of $12,652,194. The second is the State Shared Revenue. The Shared Revenue in the 2027 budget is projected to increase by $195,276 for a total of $10,171,612.

The 2027 budgeted State Road Aids is projected to increase from $2,020,853 to $2,126,748.

The 2027 General Fund budget includes a $5,184,467 allocation from the Oil Pipeline Terminal Tax.

Debt Service
General obligation debt service costs decreased by $103,321 in the 2027 Executive General Fund Budget which is a 4.29% decrease from $2,410,082 in 2026 to $2,306,761 in 2027.

Total outstanding general obligation debt (notes, bonds, capital leases) at December 31, 2026 was $32,915,000 which is decrease of 6.09% from $35,050,600 at December 31, 2025. The City is well below its legal debt limit of $138,401,445 and compares favorably with similar sized communities throughout the State.

Reserve
The City maintains General Fund reserves at a minimum of 32% of the operating budget. Excess funds can be used with Common Council approval. Reserves between 20% and 32% may be used for critical needs, while dropping below 20% requires a three-fourths Council vote and is reserved for emergencies. Interest earned is reinvested into the fund.

ABOUT SUPERIOR, WISCONSIN

Superior sits on the westernmost tip of Lake Superior. With approximately 26,310 people calling Superior home, the city offers residents a combination of rugged natural beauty, a strong sense of community, and a vibrant civic and economic life.

Water drives Superior's culture, economy, and way of life. The city's shorelines include the greatest of the Great Lakes but also the St. Louis, Nemadji, and Pokegema Rivers and countless small and large wetlands and a 4400-acre boreal forest, all within city limits. These priceless resources, and the people that live among them, help support an economy that ranges from international shipping to the smallest of shopping and tourism experiences. New and legacy small business fill Superior's historic downtown and neighborhood commercial districts. Despite the changing national economy, Superior's industrial and manufacturing economy remains stable and continues to grow.

Superior takes pride in a long legacy of high-quality education. The University of Wisconsin – Superior (UWS) and the Northwood Technical College – Superior (NTC) teach approximately 8,000 students. UWS, one of Wisconsin's oldest universities, regularly ranks as one of the best colleges in the Midwest in several categories. Thirty-six countries are represented in the UWS student body. Ninety-four percent of NTC students are employed within six months of graduating.

Superior continues to celebrate a growing economy and population. Our parks and outdoor experiences improve every year. Our streets and sidewalks allow citizens of every age and ability to move more safely each year. The years leading up to 2027 saw significant progress in our city, but Superior's best days remain ahead.

Nicholas Ledin | 1st District | South End

1st District Councilor Nicholas Ledin is a lifelong resident of Superior. He graduated from Superior High School and the University of Wisconsin-Superior with degrees in Political Science and Music. Currently, Ledin works in the correctional field at the Northeast Regional Correction Center. A multi-generational South-Ender, he and his wonderful wife, Jackie, are proud parents of another generation of South-Enders: Ollie, Wes, Maggie, and Jack. Jackie and Nick are active community volunteers, involved in numerous activities. In his free time, Nick enjoys attending his children's athletic events, exploring the beautiful outdoors of Superior, Wisconsin, playing an occasional round of golf, indulging in his wife's gardening passion, and appreciating the many blessings that have been bestowed upon him.

Priorities Based Budgeting Rankings

General Fund Budget Items

①	②	③
Public Transport Expansion	Position: Firefighter Staff Increase - FT	Position: Assistant City Attorney - FT

1st	Public Transport Expansion
2nd	Position: Firefighter Staff Increase - FT
3rd	Position: Assistant City Attorney - FT
4th	Marina Improvements
5th	Community Financial Stabilization Fund/Microloans
6th	Position: Fire Marshall
7th	Position: Parks Maintenance Employee - FT
8th	Position: Parks Employee - Permanent Seasonal
9th	Travel and Training for Staff and Council
10th	Council Compensation & Tech/Supplies

Capital Spending Items

①	②	③
Parks Improvements	Lead Line Replacement	ConnectSuperior

1st	Parks Improvements
2nd	Lead Line Replacement
3rd	ConnectSuperior
4th	MSB Phase 2 Engineering
5th	Election Security Equipment
6th	Library North Parking Lot Improvements
7th	Police Equipment & Vehicles
8th	Superior Bike Trail
9th	New Sports Facility
10th	Street Improvements

Sarah Anderson | 2nd District | Old Town, Allouez, Itasca

Councilor Anderson is a long-time resident of Superior's 2nd District where she and her husband raise their two children. With a background in psychology, marriage and family therapy, and leadership, she has over 15 years of experience in mental health and human services. She has worked with at-risk youth, adults with serious mental illness, and families navigating the child protection system, collaborating with local, state, and regional agencies across Minnesota and Wisconsin. Currently, Councilor Anderson serves as the only Licensed Mental Health Professional in southern St. Louis County specializing in intensive, trauma-informed care for children at risk of residential placement. She is also a proud union member and public employee, deeply understanding the impacts of policy on workers and families alike. A dedicated parent and community member, Councilor Anderson has volunteered extensively in youth sports and local initiatives, and actively supports her husband's work as a coach and small business owner. Her unique perspective as a public servant, caregiver, and advocate drives her commitment to responsive, compassionate leadership for the City of Superior.

Priorities Based Budgeting Rankings

General Fund Budget Items

① Position: Firefighter Staff Increase - FT	② Position: Fire Marshall	③ Public Transport Expansion

1st	Position: Firefighter Staff Increase - FT
2nd	Position: Fire Marshall
3rd	Public Transport Expansion
4th	Position: Assistant City Attorney - FT
5th	Blatnik Communication Fund
6th	Position: Parks Employee - Permanent Seasonal

Capital Spending Items

① Lead Line Replacement	② Police Equipment & Vehicles	③ Fire Department Equipment & Vehicles

1st	Lead Line Replacement
2nd	Police Equipment & Vehicles
3rd	Fire Department Equipment & Vehicles
4th	New Sports Facility
5th	Sidewalk Improvements
6th	Street Improvements
7th	Parks Improvements
8th	Affordable Housing Fund
9th	Parks Equipment & Vehicles
10th	Election Security Equipment

Councilor's Budget Ranking Comments

I feel that there is a responsibility to ensure the long-term stability, safety, and resilience of our city. Superior will not thrive without essential infrastructure and public safety. Funding reliable roads, safe water systems, and dependable emergency services are core investments that are necessary for the residents and businesses of Superior.

Garner Moffat | 3rd District | Midtown

Elected Council Vice President in April 2026, Councilor Moffat was elected to the Council in April 2023, and re-elected in 2024 and 2026. He holds a degree in Organizational Leadership from St. Scholastica and has also taken extensive coursework in Community Development and Urban Planning. Councilor Moffat has over 20 years of experience in both the non-profit board world and in for-profit management. His passions include spending time with his wife and daughter, writing policy, volunteering in the community, restoring his historic home, and urban planning. Moffat is focused on improving community health and building sustainable community wealth through policy and design. He currently serves on the Douglas County Historical Society Board, the Superior Plan Commission, Public Works Committee, Historic Preservation Committee, and the Metropolitan Interstate Council. Moffat is currently working on a water utility acquisition by the city, zoning code changes, downtown revitalization, and helping residents create generational wealth through a land trust for permanent affordable housing and has some exciting ideas for next year.

Priorities Based Budgeting Rankings

General Fund Budget Items

① Position: Parks Maintenance Employee - FT

② Legal Fund

③ Public Outreach Equipment and Supplies

1st	Position: Parks Maintenance Employee - FT
2nd	Legal Fund
3rd	Public Outreach Equipment and Supplies
4th	Travel and Training for Staff and Council
5th	Position: Assistant City Attorney - FT
6th	Position: Fire Marshall
7th	Public Transport Expansion
8th	Superior Legacy Fund
9th	Community Financial Stabilization Fund/Microloans
10th	Employee Referral Program

Capital Spending Items

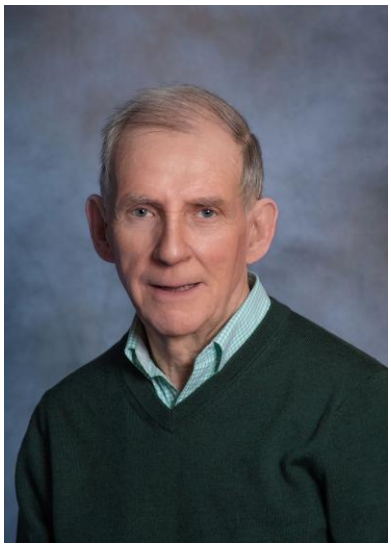
① Lead Line Replacement

② ConnectSuperior

③ Affordable Housing Fund

1st	Lead Line Replacement
2nd	ConnectSuperior
3rd	Affordable Housing Fund
4th	Election Security Equipment
5th	MSB Phase 2 Engineering
6th	Barker's Island Marina Improvements
7th	Historical Properties Improvements
8th	Public Works Equipment and Vehicles
9th	Parks Equipment & Vehicles
10th	EV Charging Stations

Jack Sweeney | 4th District | East End



Councilor Jack Sweeney first joined the City Council in 2013 after serving five years on the Douglas County Board. Born and raised in Superior's East End, his background prior to government service is in accounting and business administration. Councilor Sweeney serves on the City-County Committee, Finance Committee, Golf Course Committee, Human Resource Committee, and Planning Commission.

Priorities Based Budgeting Rankings

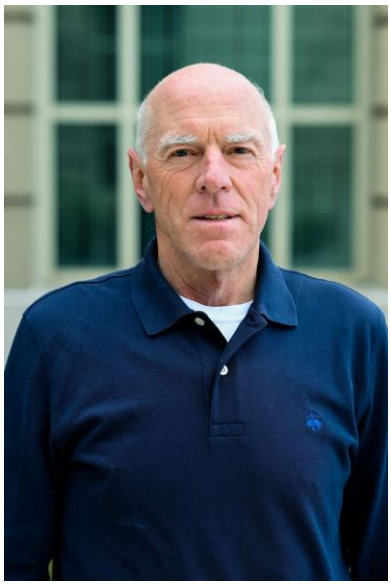
① Legal Fund (General Fund)

② Building Maintenance Increase (Capital)

③ HR Positive Intelligence Mental Fitness Program (General Fund)

1st	Legal Fund (General Fund)
2nd	Building Maintenance Increase (Capital)
3rd	HR Positive Intelligence Mental Fitness Program (General Fund)
4th	Blatnik Communication Fund (General Fund)

Joe Radtke | 5th District | Uptown



My wife Karen and I have made Superior our home since 1980, and we've lived in the Central Park neighborhood since 1990. I've worked in the recreational marine industry for over forty-eight years, including thirty-five years as General Manager of Barker's Island Marina. I have been active in the community and a longtime member of the Superior Rotary Club. In my free time I enjoy traveling and anytime I can be on or around our great Lake Superior. I am honored to represent Superior's 5th District and welcome the opportunity to be of service.

Priorities Based Budgeting Rankings

General Fund Budget Items

① Position: Firefighter Staff Increase - FT

② Position: Fire Marshall

③ Position: Community Service Officer Internship - PT

1st	Position: Firefighter Staff Increase - FT
2nd	Position: Fire Marshall
3rd	Position: Community Service Officer Internship - PT
4th	Position: Assistant City Attorney - FT
5th	Legal Fund
6th	Position: Parks Maintenance Employee - FT
7th	Position: Safety & Loss Prevention Coordinator - FT
8th	Blatnik Communication Fund
9th	Position: Historical Properties Maintenance Coordinator - FT
10th	Historical Properties Collection & Exhibits Budget

Capital Spending Items

① Police Equipment & Vehicles

② Lead Line Replacement

③ Fire Department Equipment & Vehicles

1st	Police Equipment & Vehicles
2nd	Lead Line Replacement
3rd	Fire Department Equipment & Vehicles
4th	Street Improvements
5th	ConnectSuperior
6th	Building Maintenance Increase
7th	Public Works Equipment and Vehicles
8th	Parks Improvements
9th	New Sports Facility
10th	Barker's Island Marina Improvements

Tylor Elm | 6th District | Downtown

Councilor Tylor Elm has dedicated more than nine years to serving the citizens of Superior as a member of the City Council. Born and raised in the area, he brings a strong local perspective and a deep commitment to public service. In addition to his civic leadership, he is the co-owner of discoverpc. NET Computer Solutions Center, a Superior-based Information Technology company that has served businesses and residents throughout the region for more than two decades. His community involvement has included service with numerous organizations, both past and present, including WWJC Radio, Living Stones News, the Superior Rotary Club, the Development Association, the Douglas County Historical Society, the Superior Museums, the Superior Sister City Commission, and Superior Spooktacular. Councilor Elm currently serves as Chair of the Public Safety Committee, Chair and Founder of the Communications and Information Technology (CIT) Committee, and Vice Chair of the Finance Committee. Throughout his tenure, he has focused on improving government transparency, strengthening public safety, modernizing technology infrastructure, and advancing long-term investments that benefit Superior residents and businesses alike. A strong advocate for responsive and accountable local government, Councilor Elm remains committed to finding practical, innovative solutions that help move Superior forward while preserving the values that make the community a great place to live, work, and raise a family.

Priorities Based Budgeting Rankings

General Fund Budget Items

①	②	③
Position: Firefighter Staff Increase - FT	Blatnik Communication Fund	Position: Community Service Officer Internship - PT

1st	Position: Firefighter Staff Increase - FT
2nd	Blatnik Communication Fund
3rd	Position: Community Service Officer Internship - PT
4th	Superior Legacy Fund
5th	Auxiliary Police Stipends
6th	Historical Properties Collection & Exhibits Budget
7th	Position: Fire Marshall
8th	Legal Fund
9th	Public Outreach Equipment and Supplies
10th	Council Compensation & Tech/Supplies

Capital Spending Items

①	②	③
ConnectSuperior	Street Improvements	General IT Fund Increase

1st	ConnectSuperior
2nd	Street Improvements
3rd	General IT Fund Increase
4th	Lead Line Replacement
5th	Affordable Housing Fund
6th	Building Maintenance Increase
7th	Pedestrian Bridge/Welcome Arch - Hwys 2 & 53
8th	North 21st Street Reconstruction
9th	MSB Phase 2 Engineering
10th	Fire Department Equipment & Vehicles

Councilor's Budget Ranking Comments

My rankings focus on investments that provide clear benefits to residents and strengthen Superior for the future. I prioritized public safety, streets and infrastructure, technology, housing, and maintaining the assets we already have. I also supported investments in small businesses and community organizations that help strengthen our local economy and quality of life. Overall, I tried to prioritize practical investments with long-term community value while being mindful of taxpayers and the ongoing cost of adding new programs and expenses.

Karly Caven | 7th District | University

Councilor Karly Caven is a lifelong resident of Superior and a proud graduate of Superior High School. Raised in a family deeply rooted in the community, she learned early on the importance of civic involvement and giving back. After spending time away, Karly returned home in 2015 to the University District, where she continues to live and serve the community she cares deeply about. She holds a Bachelor of Science in History and a Master of Science in Education from UW–River Falls. Karly dedicated 16 years to education as a teacher in Superior. During that time, she was an active union member, serving on the executive board and as a Vice President at the state level with AFT-Wisconsin. Karly and her husband, Lance, have been married for 32 years. They have two children: Nik, a rural postal carrier, and Katherine, a registered nurse. She is passionate about education, community engagement, and exploring different cultures through travel. Karly is honored to serve as a councilor representing the University District and is committed to supporting and strengthening the community she proudly calls home.

Priorities Based Budgeting Rankings

General Fund Budget Items

①	②	③
Position: Fire Marshall	Marina Improvements	Position: Firefighter Staff Increase - FT

1st	Position: Fire Marshall
2nd	Marina Improvements
3rd	Position: Firefighter Staff Increase - FT
4th	Position: Assistant City Attorney - FT
5th	Council Compensation & Tech/Supplies
6th	Employee Referral Program
7th	HR Positive Intelligence Mental Fitness Program
8th	Position: Historical Properties Maintenance Coordinator - FT
9th	Veterans Banner
10th	Auxiliary Police Stipends

Capital Spending Items

①	②	③
Barker's Island Marina Improvements	Parks Improvements	Fire Department Equipment & Vehicles

1st	Barker's Island Marina Improvements
2nd	Parks Improvements
3rd	Fire Department Equipment & Vehicles
4th	MSB Phase 2 Engineering
5th	Police Equipment & Vehicles
6th	Election Security Equipment
7th	Pedestrian Bridge/Welcome Arch - Hwys 2 & 53
8th	New Sports Facility
9th	Sidewalk snow clearing equipment
10th	Street Improvements

Mike Herrick | 8th District | West Superior

Named Council President in April 2026, Mike was born and raised in Superior. He has been involved in the community working with youth as a coach for over 30 years. He is currently involved with the Boy Scouts of America. He graduated from UW-Superior with a degree in Corporate and Community Health. He had worked for Super One for over 30 years. He is happy to be able to serve his district in Billings Park where he has resided with his family for over 30 years. He and his wife, Dede, are the proud parents of 4 children and have 7 grandchildren. He enjoys spending time with his family and likes to run in his spare time.

Priorities Based Budgeting Rankings

General Fund Budget Items

① Public Transport Expansion ② Auxiliary Police Stipends ③ Position: Fire Marshall

1st	Public Transport Expansion
2nd	Auxiliary Police Stipends
3rd	Position: Fire Marshall
4th	Position: Community Service Officer Internship - PT
5th	Position: Assistant City Attorney - FT
6th	HR Positive Intelligence Mental Fitness Program
7th	Position: Parks Employee - Permanent Seasonal
8th	Blatnik Communication Fund
9th	Veterans Banner
10th	Community Financial Stabilization Fund/Microloans

Capital Spending Items

① Lead Line Replacement ② Street Improvements ③ Sidewalk Improvements

1st	Lead Line Replacement
2nd	Street Improvements
3rd	Sidewalk Improvements
4th	Sidewalk snow clearing equipment
5th	Public Works Equipment and Vehicles
6th	Police Equipment & Vehicles
7th	Affordable Housing Fund
8th	New Sports Facility
9th	General IT Fund Increase
10th	Barker's Island Marina Improvements

Councilor's Budget Ranking Comments

It would be great to have more time to dive into these priorities more. These are the ones I chose at this time. My decision or order of choices could change at any time. These are all important items to consider.

Rob Hering | 9th District | Billings Park

Rob works at Genesis Attachments in Superior. His wife, and 3 kids have lived in the 9th district since 2007 and have lived in Superior since 2002. His youngest kid is graduating from SHS this year. His wife also works in Superior for the school district. He loves to coach volleyball, fish, hunt and enjoy the outdoors. He is also a licensed USCG Captain that runs Charter Fishing Trips on Lake Superior on the weekends during the summer. He volunteers a lot of his time to volleyball and fundraisers for youth sports. He also graduated from WITC- Superior Campus with an A.A.S. Degree in Business Marketing- Management.

Priorities Based Budgeting Rankings

General Fund Budget Items

① Position: Parks Maintenance Employee - FT

② Position: Firefighter Staff Increase - FT

③ Position: Assistant City Attorney - FT

1st	Position: Parks Maintenance Employee - FT
2nd	Position: Firefighter Staff Increase - FT
3rd	Position: Assistant City Attorney - FT
4th	Blatnik Communication Fund
5th	Auxiliary Police Stipends
6th	Position: Fire Marshall
7th	Marina Improvements
8th	Travel and Training for Staff and Council
9th	Veterans Banner
10th	Legal Fund

Capital Spending Items

① Police Equipment & Vehicles

② New Sports Facility

③ Street Improvements

1st	Police Equipment & Vehicles
2nd	New Sports Facility
3rd	Street Improvements
4th	Sidewalk snow clearing equipment
5th	Pedestrian Bridge/Welcome Arch - Hwys 2 & 53
6th	Election Security Equipment
7th	Superior Bike Trail
8th	Parks Equipment & Vehicles
9th	Barker's Island Marina Improvements
10th	Lead Line Replacement

Lindsey Graskey | 10th District | North End

Lindsey is a co-owner of Spirit Room, located in Superior's Old City Hall. With 25 years of experience in small business management, she possesses a deep interest in understanding the crucial role that small businesses play in fostering a thriving community and contributing to the overall success of the city. Lindsey is an advocate of the arts with a strong passion for public art and its ability to connect while creating value to unique spaces in Superior. What motivates Lindsey as a councilor is her commitment to representing the North End's close-knit community while addressing the industrial shoreline and the historical representation of District 10. She currently serves Chair to the Superior Tourism Development Commission, Chair to the Public Arts Commission, and Chair to the Licensing and Fees Committee. She also serves on the Planning Commission & the newly rebranded Development Association. Lindsey continues to serve as an advocate for Superior in relation to the Blatnik Bridge reconstruction scheduled for 2027. She has championed the inclusion of pedestrian pathways, supported new rerouting options, and promoted enhancements to the North End's landscape. Lindsey has held a leadership position in the council as Vice President in 2023 and as President in both 2024 and 2025.

Priorities Based Budgeting Rankings

General Fund Budget Items

①	②	③
Blatnik Communication Fund	Legal Fund	Position: Assistant City Attorney - FT

1st	Blatnik Communication Fund
2nd	Legal Fund
3rd	Position: Assistant City Attorney - FT
4th	Position: Community Service Officer Internship - PT
5th	Position: Parks Maintenance Employee - FT
6th	HR Positive Intelligence Mental Fitness Program
7th	Historical Properties Collection & Exhibits Budget
8th	Position: Library Outreach Employee - Seasonal
9th	Superior Legacy Fund
10th	Public Transport Expansion

Capital Spending Items

①	②	③
Street Improvements	Sidewalk Improvements	Repurposed 1961 Blatnik Bridge Public Art

1st	Street Improvements
2nd	Sidewalk Improvements
3rd	Repurposed 1961 Blatnik Bridge Public Art
4th	Affordable Housing Fund
5th	ConnectSuperior
6th	EV Charging Stations
7th	Lead Line Replacement
8th	Election Security Equipment
9th	Public Works Equipment and Vehicles
10th	Parks Equipment & Vehicles

Councilor's Budget Ranking Comments

As we approach the 2027 budget year, our primary should be focused on the Blatnik Bridge closure. It is crucial to consider which investments made today will foster a better community in the coming years, ensuring that the changes we experience are met with minimal disruption. Now is the time to embrace this unique opportunity for transformation.

Council Priorities are broken into 3 categories:

1. Existing Funding: These are projects that have been funded already but require ongoing maintenance.
2. Approved, but deferred funding: These projects have been identified by the council in previous years as a priority but have not received funding to be moved forward.
3. New projects: These projects can be added to the CIP if they receive council approval.

Categories receive an additional weight to their points: existing funding at 50%; approved, but deferred funding at 25%; and new projects receive no additional weight. There is an additional weight system to these calculations to help factor in existing projects and approved projects are typically a long-term goal of council, where new projects have not received the same attention and deliberation. In this system, the priority with the most points is the highest ranked by City Council as a whole.

2027 Budget Calendar

OCTOBER 6, 2026

Executive Budget Released

Mayor releases the Executive Budget via press release.

OCTOBER 6 – OCTOBER 18, 2026

Council Budget Meetings

Councilors schedule meetings with the Mayor to discuss the proposed budget.

OCTOBER 6, 2026

Budget Introduction

Council may approve the introduction of the 2027 Budget.

OCTOBER 18, 2026

Public Notice

Public notice of the proposed 2027 Budget is published.

OCTOBER 20, 2026

Public Hearing

Public hearing on the proposed 2027 Budget.
Final regular Council meeting before the adoption deadline.

NOVEMBER 19, 2026

Budget Adoption Deadline

Deadline for Council to adopt the 2027 Budget.

DECEMBER 13, 2026

Tax Roll Due

Tax roll is due to Douglas County for printing of tax bills.

TAX OVERVIEW

Equalized Value Ratio

The Equalized Value is the estimated value of all taxable real and personal property in each taxation district, by class of property, as of January 1, and certified by DOR on August 15 of each year. The annual Equalized Value of each municipality represents DOR's estimate of the total value of all taxable property. Changes in the Equalized Value from year to year are caused by many things; increases or decreases in market prices, annexation gains or losses, new construction, demolition of buildings, relocation of businesses, taxable status of property, and statutory changes in the basis for valuation in various classes of property.

Assessment/sales studies compare actual selling prices of residential and commercial market sales with the local assessment of the property sold. If the sales evidence represents a reasonable cross section of the type of properties existing in the community as a whole, and there are a sufficient number of sales, the relationship between the sales and assessments is assumed to reflect the overall accuracy of the total assessed values. This relationship is considered to be an indication of the municipality's overall "assessment level". The total local assessment is then ratioed to full value, resulting in the statistically derived Equalized Values. The statistical sales value established by this analysis is compared to the Equalized Value established by DOR for the previous year. This comparison indicates the trend in values, and this trend serves as a guide in establishing the current year's Equalized Value.

City of Superior Overall Equalized Value Ratio By Tax Year			
2022	**2023**	**2024**	**2025**
72.01%	63.31%	90.57%	94.01%

Property Tax Valuation

Tax values are described in terms of assessed and equalized values for taxation purposes. Assessed values are used to equitably distribute a municipality's tax burden among individual property owners. Equalized values are used for apportioning county property taxes, public school taxes, vocational school taxes, and for distributing State aid.

Property Value by Type and Year (without TIDs)				
Valuation Type	**2022**	**2023**	**2024**	**2025**
Assessed Value (000's)	1,685,214	1,705,096	2,590,472	2,602,154
Equalized Value (000's)	2,340,295	2,693,084	2,860,326	2,768,029

Tax Levy and Rate Information

The table below shows the total tax levy collected by various taxing entities. These levies also include the proportion of the tax increment districts applicable to each taxing jurisdiction. Assessed property values are required to determine tax rates for each taxing entity. Tax levies and rates for all taxing districts are finalized annually at the end of November.

ESTIMATED AS OF 10/5/2026:

CITY OF SUPERIOR
SCHEDULE OF 2026 TAX RATES FOR 2027 OPERATIONS

TAX DISTRICT	TAX LEVY	2026-2027 TAX RATE	2025-2026 TAX RATE
CITY OF SUPERIOR	13,118,577.00	5.041429588	5.112089045
BD OF EDUCATION	21,144,283.42	8.125684371	7.560373004
DOUGLAS COUNTY	8,319,513.20	3.197163840	3.349008982
VOCATIONAL SCHOOL	636,185.81	0.244484287	0.264674453
GROSS TAX LEVY	$43,218,559.42	16.608762086	16.286145483
SCHOOL TAX CREDIT	$3,727,610.35	1.432509419	1.444496333
EST. NET TAX LEVY	$39,490,949.07	15.176252667	14.841649151

BUDGET OVERVIEW

2027 General Fund Budget Revenue Summary

Total 2027 Revenue Budget: $36,594,716

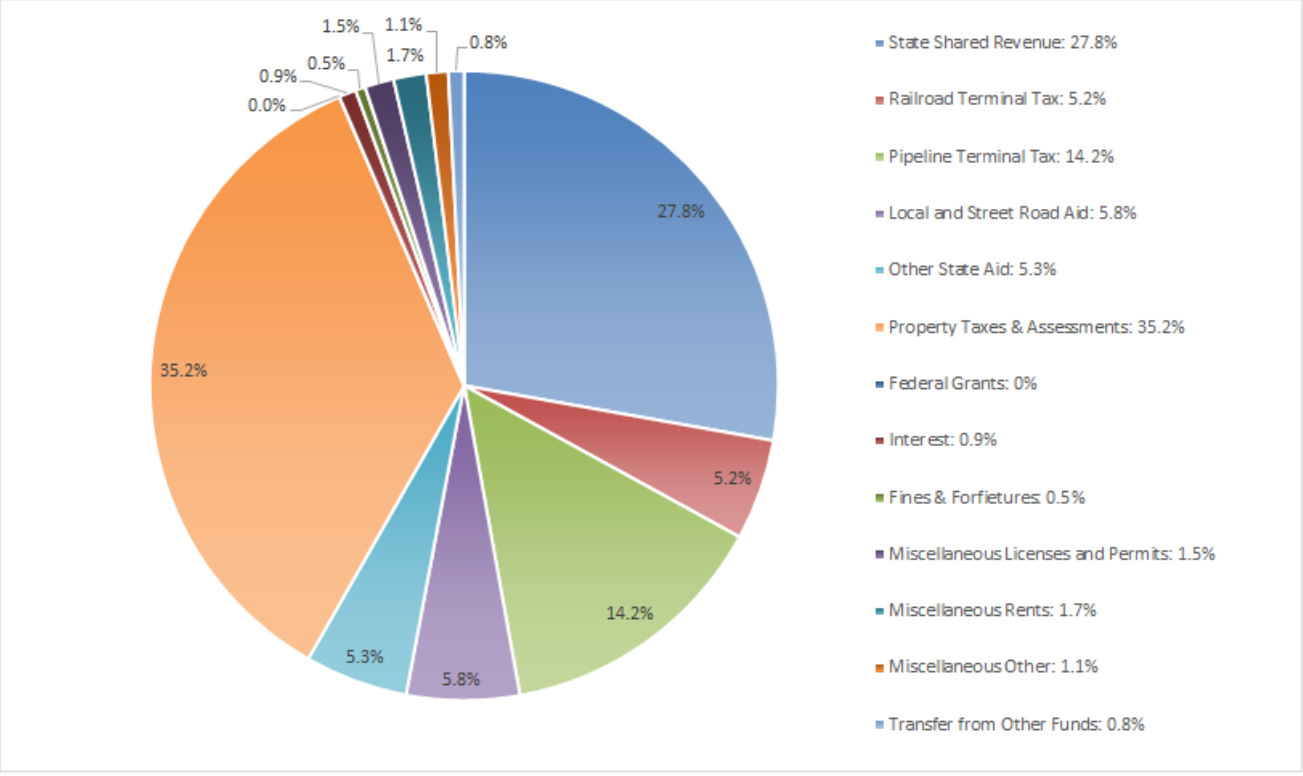
REVENUE SUMMARY	Adopted 2026	Projected 2027	Projected 2028	Projected 2029	Projected 2030	Projected 2031	Projected 2032
Federal Revenue	-	-	-	-	-	-	-
State Revenue	20,613,329	**21,323,572**	21,654,501	22,034,554	22,423,968	22,822,993	23,231,881
Tax Revenue - Levy	12,682,364	**12,652,194**	12,811,224	12,974,622	13,123,219	13,281,374	13,446,078
Tax Revenue - Other	408,784	**239,150**	240,551	241,965	243,394	244,837	246,294
Local Revenue	2,377,610	**2,379,800**	2,424,188	2,469,919	2,517,007	2,565,493	2,615,422
TOTAL	**36,082,087**	**36,594,716**	**37,130,464**	**37,721,060**	**38,307,587**	**38,914,696**	**39,539,675**

REVENUE BY LINE ITEM/CATEGORY	Projected 2026	Projected 2027	Projected 2028	Projected 2029	Projected 2030	Projected 2031	Projected 2032
Federal Revenue							
Federal Grants	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Federal	-	-	-	-	-	-	-
State Revenue							
Shared Revenue	9,976,336	**10,171,612**	10,425,902	10,686,550	10,953,714	11,227,556	11,508,245
State Aid Exempt PP	765,008	**765,008**	765,008	765,008	765,008	765,008	765,008
Fire Insurance	115,000	**120,000**	126,000	132,300	138,915	145,861	153,154
Railroad Terminal Tax	2,000,000	**1,900,000**	1,900,000	1,900,000	1,900,000	1,900,000	1,900,000
Oil Pipeline Term Tax	4,705,112	**5,184,467**	5,170,189	5,196,040	5,222,020	5,248,131	5,274,371
Expenditure Restraint	-	-	-	-	-	-	-
State Grants							
Transportation Aid	250,000	**380,000**	387,600	395,352	403,259	411,324	419,551
Local Street/Road Aid	2,020,853	**2,126,748**	2,190,550	2,256,267	2,323,955	2,393,674	2,465,484
Connecting Street Aid	423,000	**425,737**	434,252	442,937	451,796	460,831	470,048
Pmts for Munic Svcs	358,020	**250,000**	255,000	260,100	265,302	270,608	276,020
Pmts in Lieu of Taxes							
Other State Aid							
Total State	20,613,329	21,323,572	21,654,501	22,034,554	22,423,968	22,822,993	23,231,881
Tax Revenue							
R/E Taxes	10,272,282	**10,345,432**	10,500,613	10,658,123	10,817,995	10,980,264	11,144,968
R/E Taxes - Debt Service	2,410,082	**2,306,762**	2,310,611	2,316,499	2,305,224	2,301,109	2,301,109
Personal Prop Taxes	-	-	-	-	-	-	-
Delq Pers Prop Tax	1,000	**1,000**	1,000	1,000	1,000	1,000	1,000
Computer Exempt	41,000	**45,100**	45,100	45,100	45,100	45,100	45,100
Occupational Tax	283,734	**110,000**	111,100	112,211	113,333	114,466	115,611
Mobile Home Fees	50,000	**50,000**	50,000	50,000	50,000	50,000	50,000
Taxes from Exempt	25,000	**25,000**	25,250	25,503	25,758	26,015	26,275
Interest Delq Taxes	3,000	**3,000**	3,000	3,000	3,000	3,000	3,000
Razing Spec Assess	5,050	**5,050**	5,101	5,152	5,203	5,255	5,308
Total Tax	13,091,148	12,891,344	13,051,775	13,216,587	13,366,612	13,526,210	13,692,372

REVENUE SUMMARY (CONT.)	Adopted 2026	Projected 2027	Projected 2028	Projected 2029	Projected 2030	Projected 2031	Projected 2032
Local Revenue							
SHA Police Grant	64,000	**71,000**	72,420	73,868	75,346	76,853	78,390
Douglas County-shelter	-	-	-	-	-	-	-
Police Drug Task F	26,000	**28,500**	28,472	28,472	28,472	28,472	28,472
Liquor Licenses	56,000	**55,500**	55,500	55,500	55,500	55,500	55,500
Rooming Licenses	2,000	**2,000**	2,000	2,000	2,000	2,000	2,000
Public Carrier Licenses	1,500	**1,800**	1,800	1,800	1,800	1,800	1,800
Cigarette Licenses	4,000	**4,100**	4,100	4,100	4,100	4,100	4,100
Tavern Operator Licenses	9,600	**9,200**	9,200	9,200	9,200	9,200	9,200
Contractor Licenses	40,000	**40,400**	40,804	41,212	41,624	42,040	42,461
Dog Licenses	500	**500**	500	500	500	500	500
Amusement Licenses	5,500	**5,500**	5,500	5,500	5,500	5,500	5,500
Other Licenses	4,000	**4,500**	4,500	4,500	4,500	4,500	4,500
Building Permits	300,000	**300,000**	306,000	312,120	318,362	324,730	331,224
Plumbing Permits	40,400	**43,000**	43,860	44,737	45,632	46,545	47,475
Heating Permits	50,000	**51,000**	52,020	53,060	54,122	55,204	56,308
Electrical Permits	20,000	**25,000**	25,500	26,010	26,530	27,061	27,602
Other Permits	1,500	**1,750**	1,768	1,785	1,803	1,821	1,839
Zoning Permits	100	**100**	100	100	100	100	100
Curb Cut Permits	1,500	**1,800**	1,800	1,800	1,800	1,800	1,800
Easements	-	-	-	-	-	-	-
Law/Ord Violations	103,000	**103,000**	106,090	109,273	112,551	115,927	119,405
Parking Violations	85,000	**73,000**	73,000	73,000	73,000	73,000	73,000
Restitution Payments	5,000	**10,000**	10,000	10,000	10,000	10,000	10,002
Clerk's Fees	-	-	-	-	-	-	-
Law Enforcement Fees	8,000	**7,000**	7,000	7,000	7,000	7,000	7,000
Fire Protection Fees	90,000	**70,000**	70,700	71,407	72,121	72,842	73,571
Airport Fees	60,000	**60,000**	60,000	60,000	60,000	60,000	60,000
Chg for PS - Streets	-	-	-	-	-	-	-
Event and Use Fees	5,000	**5,000**	5,000	5,000	5,000	5,000	5,000
Bus Service Repairs	-	-	-	-	-	-	-
Interest Income	350,000	**325,000**	325,000	325,000	325,000	325,000	325,000
Charter Franchise Fees	217,000	**165,000**	165,000	165,000	165,000	165,000	165,000
Marina Rent	598,000	**590,000**	610,650	632,023	654,144	677,039	700,735
Other Rent	25,000	**25,000**	25,750	26,523	27,318	28,138	28,982
Property Sales/Auction	-	-	-	-	-	-	-
Insurance Rebates/Discnts	-	-	-	-	-	-	-
Vehicle Insur Recoveries	1,000	**1,000**	1,000	1,000	1,000	1,000	1,000
Miscellaneous	5,150	**5,150**	5,305	5,464	5,628	5,796	5,970
Transfer from Landfill	128,820	**225,000**	231,750	238,703	245,864	253,239	260,837
Transfer from Wastewater	70,040	**70,000**	72,100	74,263	76,491	78,786	81,149
Transfer from Hotel/Motel	-	-	-	-	-	-	-
Total Local Revenue	**2,377,610**	**2,379,800**	**2,424,188**	**2,469,919**	**2,517,007**	**2,565,493**	**2,615,422**
TOTAL REVENUE	**36,082,087**	**36,594,716**	**37,130,464**	**37,721,060**	**38,307,587**	**38,914,696**	**39,539,675**

Total 2027 General Fund
Revenue Budget: $36,594,716

REVENUE SOURCE	2026	2027	%
State Shared Revenue: 27.8%	9,976,336	10,171,612	27.8%
Railroad Terminal Tax: 5.2%	2,000,000	1,900,000	5.2%
Pipeline Terminal Tax: 14.2%	4,705,112	5,184,467	14.2%
Local and Street Road Aid: 5.8%	2,020,853	2,126,748	5.8%
Other State Aid: 5.3%	1,911,028	1,940,745	5.3%
Property Taxes & Assessments: 35.2%	13,091,148	12,891,344	35.2%
Federal Grants: 0%	-	-	0.0%
Interest: 0.9%	350,000	325,000	0.9%
Fines & Forfietures: 0.5%	193,000	186,000	0.5%
Miscellaneous Licenses and Permits: 1.5%	536,600	546,150	1.5%
Miscellaneous Rents: 1.7%	623,000	615,000	1.7%
Miscellaneous Other: 1.1%	476,150	412,650	1.1%
Transfer from Other Funds: 0.8%	198,860	295,000	0.8%
TOTAL REVENUE	**$36,082,087**	**$36,594,716**	**100.0%**



TOTAL 2027 GENERAL FUND BUDGET

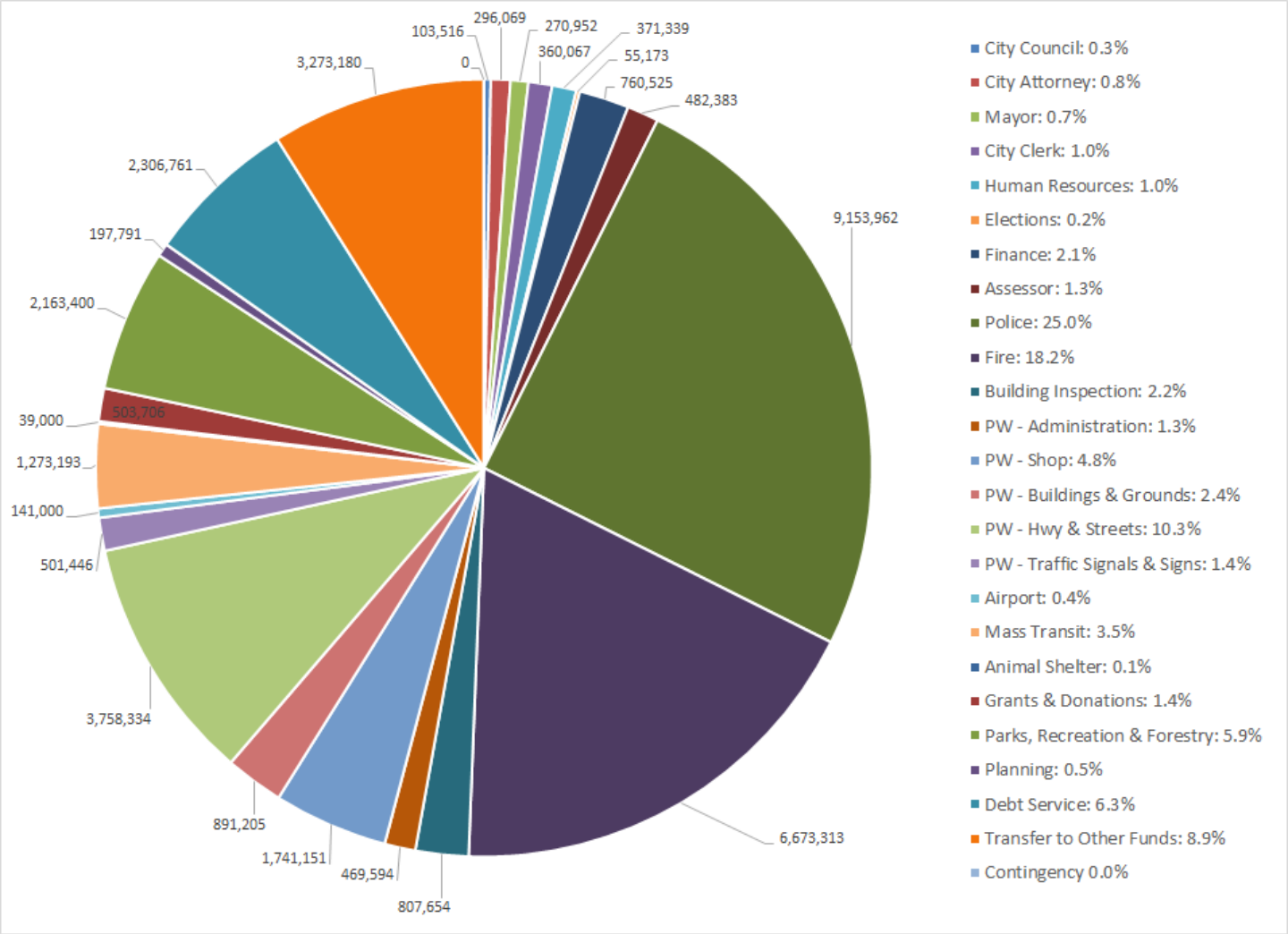
Expenditure Summary

Total 2027 Expenditure Budget: $36,594,716

Revenue and Expenditures (expressed in thousands)

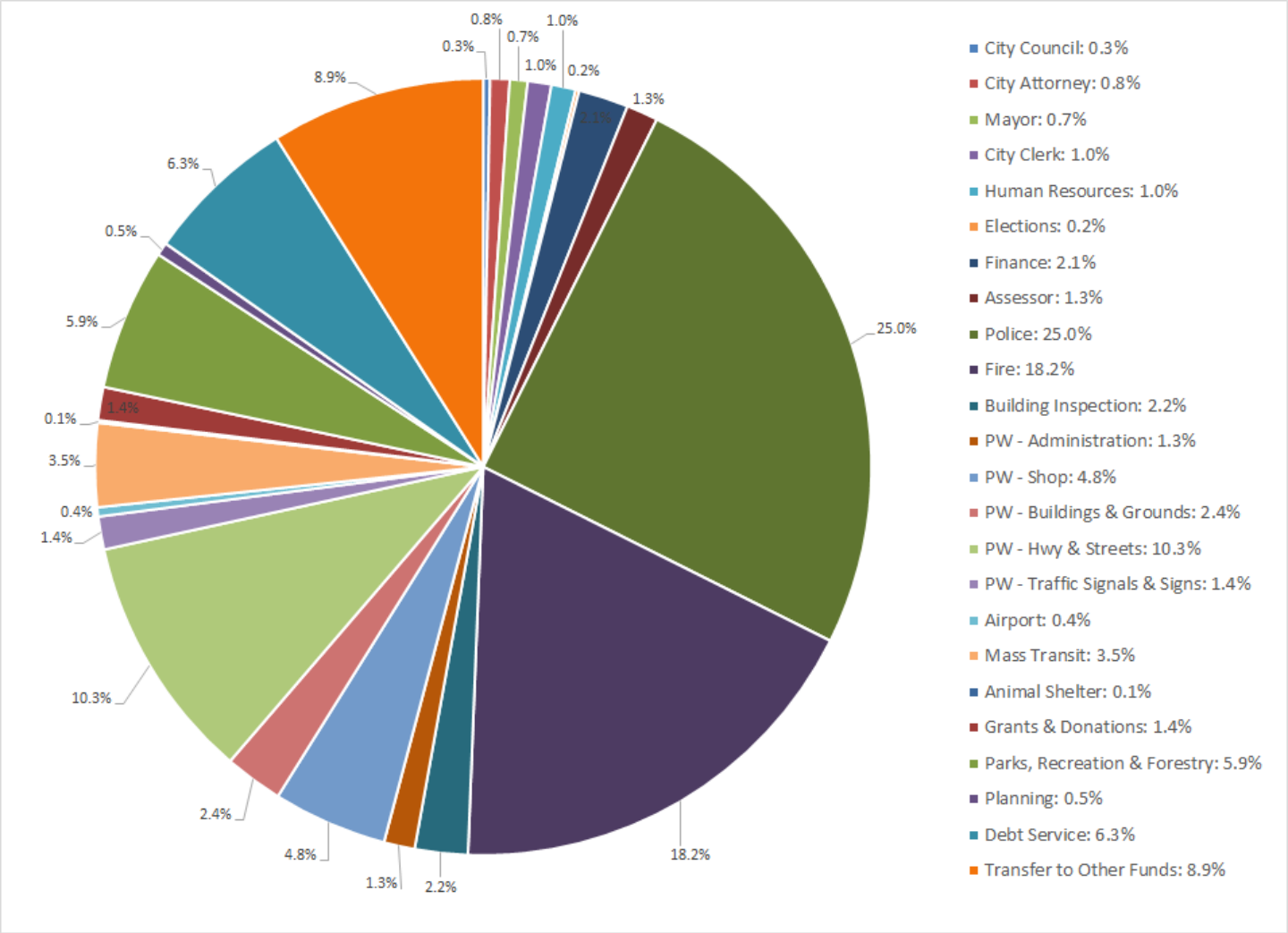
	Amended 2025	Adopted 2026	Projected 2027	Projected 2028	Projected 2029	Projected 2030	Projected 2031
REVENUES							
Federal Revenues	0	0	0	0	0	0	0
State Revenues (includes rail and oil term taxes)	19,933	20,613	21,324	21,655	22,035	22,424	22,823
Local Revenues	2,523	2,378	2,380	2,424	2,470	2,517	2,565
Tax Levy	12,882	12,682	12,652	12,811	12,975	13,123	13,281
Other Taxes	540	409	239	241	242	243	245
TOTAL REVENUES	35,879	36,082	36,595	37,130	37,721	38,308	38,915
EXPENDITURES							
City Council	107	103	104	106	108	110	112
City Attorney	273	285	296	302	307	313	319
Mayor	267	312	271	276	281	287	292
City Clerk	325	338	360	367	374	381	388
Human Resources	382	421	371	378	385	393	400
Elections	58	131	55	56	57	58	59
Finance/Purchasing	752	749	761	775	790	805	821
Assessor	469	458	482	491	500	510	520
Illegal Taxes/Judgements & Losses	0	0	0	0	0	0	0
Police	9,435	9,424	9,154	9,328	9,505	9,686	9,870
Fire	5,889	5,947	6,673	6,800	6,929	7,061	7,195
Building Inspection	790	878	808	823	839	855	871
PW-Administration	462	474	470	479	488	497	507
PW-Shop	1,640	1,680	1,741	1,774	1,808	1,842	1,877
PW-Buildings & Grounds	861	890	891	908	925	943	961
PW-Hwy & Street	3,558	3,662	3,758	3,829	3,902	3,976	4,052
PW-Traffic Signs & Signals	504	490	501	511	520	530	540
Airport	115	132	141	144	146	149	152
Mass Transit	1,243	1,271	1,273	1,297	1,322	1,347	1,373
Animal Shelter	166	47	39	40	40	41	42
Community Services	263	484	504	263	263	263	263
Parks, Rec & Forestry	2,206	2,129	2,163	2,204	2,246	2,289	2,332
Planning	196	191	198	202	206	210	213
Scheduled Debt Service	2,683	2,410	2,307	2,311	2,316	2,305	2,301
Transfers to Other Funds							
Illegal Taxes/Judgements & Losses Fund	0	0	0	0	0	0	0
Library Fund	1,473	1,473	1,506	1,535	1,564	1,593	1,624
Douglas County (rent and lease)	40	37	37	38	38	39	40
Police Grant Fund	68	40	40	41	42	42	43
Tree Fund	0	0	0	0	0	0	0
Liability Insurance Fund (Ins/Legal)	440	440	440	448	457	466	474
Information Services Fund	1,118	1,032	1,096	1,117	1,138	1,160	1,182
Revolving Grant Fund	0	0	0	0	0	0	0
Stormwater Fund	126	126	126	128	131	133	136
Wastewater Fund	24	24	24	25	25	26	26
Landfill Fund	4	4	4	4	4	4	4
Contingency or (**deficit**)	0	0	0	0	0	0	0
TOTAL EXPENDITURES	35,937	36,082	36,595	36,999	37,659	38,314	38,989
SURPLUS/(**SHORTFALL**)	-59	0	0	131	63	-6	-74

Total 2027 Expenditure Budget: $36,594,716 (*in percentage*)



Public Safety	16,634,929
Public Works	8,775,922
Debt Service	2,306,761
Transfer to Other Funds	3,273,180
General Government	2,700,026
Culture/Recreation/Education	2,163,400
Health & Human Services	542,706
Conservation & Development	197,791
Total	**36,594,716**

Total 2027 Expenditure Budget: $36,594,716 (*in percentage*)



Public Safety	45.46%
Public Works	23.98%
Debt Service	6.30%
Transfer to Other Funds	8.94%
General Government	7.38%
Culture/Recreation/Education	5.91%
Health & Human Services	1.48%
Conservation & Development	0.54%
Total	**100.00%**

GENERAL FUND by DEPARTMENT

CITY COUNCIL

The City of Superior is governed by an elected City Council which consists of 10 alderpersons and the Mayor. The Council serves as the legislative branch of our City government, enacting ordinances, resolutions, approving the budget, setting policies, and taking other actions as necessary to guide the operations of City government. The Council is organized to have one alderperson elected from each of the ten council districts.

Objectives

- Exceeding high standards of ethics and integrity to produce quality, progressive, and responsive government services
- Providing a safe community to live, work, and play
- Fostering responsible growth
- Creating a strong, fiscally sound economy
- Preserving and promoting our uniqueness
- Working to implement the City's Comprehensive Plan
- Encouraging active participation from the community
- Fostering a climate of community and respect

CITY COUNCIL	Actual 2024	Actual 2025	Adopted Budget 2026	6 Month Actual 2026	Proposed Budget 2027	Change from 2026 $	Change from 2026 %
TOTAL GENERAL GOVERNMENT-CITY COUNCIL	**$ 105,798.37**	**$ 104,577.16**	**$ 103,016.00**	**$ 47,378.67**	**$ 103,516.00**	**$ 500.00**	**0.49%**
101-5110-511.11-10/SALARIES / SALARIES-PERMANENT-REGULR	$ 70,015.68	$ 72,516.24	$ 72,240.00	$ 31,951.60	**$ 72,240.00**	$ -	0.00%
101-5110-511.14-10/PER DIEM / COMMITTEE MEMBER PAY	$ -	$ -	$ -	$ -	**$ -**	$ -	0.00%
101-5110-511.15-10/BENEFITS / BENEFITS-SOC SECURITY	$ 5,357.52	$ 5,548.86	$ 5,526.00	$ 2,525.82	**$ 5,526.00**	$ -	0.00%
101-5110-511.29-90/OTHER CONTRACTUAL SVCS / MISC CONTRACTUAL SVCS	$ 8,430.95	$ 8,196.42	$ 8,700.00	$ 8,401.12	**$ 8,700.00**	$ -	0.00%
101-5110-511.32-10/PUBLICATION, SUBS, DUES / PUBS, SUBS, DUES	$ 8,007.12	$ 8,484.94	$ 7,200.00	$ 2,649.88	**$ 7,200.00**	$ -	0.00%
101-5110-511.33-40/TRAVEL / TRAVEL & TRAINING	$ 13,720.11	$ 9,046.09	$ 8,500.00	$ 1,400.00	**$ 9,000.00**	$ 500.00	5.88%
101-5110-511.33-50/TRAVEL / TRAVEL-AUTO & EXP ALLOW	$ -		$ -	$ -	**$ -**	$ -	0.00%
101-5110-511.39-10/OTHER SUPPLIES & EXPENSE / OTHER SUPPLIES & EXPENSE	$ 266.99	$ 784.61	$ 850.00	$ 450.25	**$ 850.00**	$ -	0.00%

CITY ATTORNEY

The City Attorney's Office manages all legal matters affecting our community. Our two-person staff strive to provide quality legal services to City staff and elected officials in a thoughtful and timely manner so that all facets of municipal business and service-providing are carried through without vulnerability to legal bog-down.

The Office of City Attorney responsibilities and duties are set forth by statute 62.09(12). The duties of this office include the representation of the City in lawsuits and administrative proceedings when representation is not provided by insurance or other means; the preparation of pleadings, documents and briefs relevant to litigation; the drafting or review of ordinances, deeds, resolutions and other legal instruments; providing assistance to other departments in negotiating contracts affecting the City; consulting with and advising all City departments, Mayor, City Council, commissions and boards as-needed; researching and writing legal opinions for City departments and the Mayor; serving as parliamentarian at all City Council meetings; prosecuting all contested City-ordinance violations and Raze Orders in Douglas County Circuit Court and the pursuit of collections including personal property taxes and damage to city property.

Objectives

The City Attorney's Office will continue to provide the above-detailed services with no change in staffing levels.

Full Time Personnel	**2026**	**2027**
City Attorney	1	1
Paralegal	1	1
Total	**2**	**2**

CITY ATTORNEY	Actual 2024	Actual 2025	Adopted Budget 2026	6 Month Actual 2026	Proposed Budget 2027	Change from 2026 $	Change from 2026 %
TOTAL GENERAL GOVERNMENT-CITY ATTORNEY	**$ 270,747.67**	**$ 282,995.30**	**$ 284,974.37**	**$ 121,763.54**	**$ 296,069.23**	**$ 11,094.86**	**3.89%**
101-5130-513.11-10/SALARIES / SALARIES-PERMANENT-REGULR	$ 206,334.38	$ 211,955.32	$ 218,681.20	$ 98,198.69	$ 228,520.23	$ 9,839.03	4.50%
101-5130-513.11-20/SALARIES / SALARIES-PERM-OVERTIME	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
101-5130-513.15-10/BENEFITS / BENEFITS-SOC SECURITY	$ 15,924.75	$ 16,304.04	$ 16,729.11	$ 7,537.56	$ 17,482.00	$ 752.89	4.50%
101-5130-513.15-20/BENEFITS / BENEFITS-EMPLOYER WRF	$ 14,241.70	$ 14,757.57	$ 15,745.05	$ 7,070.27	$ 16,568.00	$ 822.95	5.23%
101-5130-513.15-25/BENEFITS / BENEFITS-RETIREMENTS	$ 8,138.00	$ 8,444.00	$ 8,747.25	$ -	$ 9,141.00	$ 393.75	4.50%
101-5130-513.15-40/BENEFITS / BENEFITS-HEALTH INS	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
101-5130-513.15-50/BENEFITS / BENEFITS-LIFE INS	$ 638.03	$ 798.79	$ 320.00	$ 417.39	$ 320.00	$ -	0.00%
101-5130-513.15-60/BENEFITS / BENEFITS-WORKERS COMP	$ 350.73	$ 360.27	$ 371.76	$ 166.99	$ 388.00	$ 16.24	4.37%
101-5130-513.21-20/PROFESSIONAL SERVICES / PROF SVCS-LEGAL	$ 2,630.00	$ 1,515.50	$ -	$ -	$ -	$ -	0.00%
101-5130-513.21-40/PROFESSIONAL SERVICES / PROF SVCS-DATA PROCESSING	$ 100.50	$ -	$ -	$ -	$ -	$ -	0.00%
101-5130-513.21-80/PROFESSIONAL SERVICES / OTHER PROF SERVICES	$ 738.65	$ 807.60	$ 1,000.00	$ 156.40	$ 800.00	$ (200.00)	-20.00%
101-5130-513.22-50/UTILITY SERVICES / UTILITIES-TELEPHONE	$ 840.36	$ 856.24	$ 750.00	$ 382.28	$ 750.00	$ -	0.00%
101-5130-513.29-90/OTHER CONTRACTUAL SVCS / OTHER CONTRACT SVCS-MISC	$ 2,144.35	$ 2,029.55	$ 1,680.00	$ -	$ 1,650.00	$ (30.00)	-1.79%
101-5130-513.31-90/OFFICE SUPPLIES	$ 769.96	$ 2,426.42	$ 550.00	$ 199.71	$ 550.00	$ -	0.00%
101-5130-513.32-10/PUBLICATION, SUBS, DUES / PUBS, SUBS, DUES	$ 12,869.56	$ 13,261.87	$ 13,400.00	$ 7,634.25	$ 13,400.00	$ -	0.00%
101-5130-513.33-40/TRAVEL / TRAVEL & TRAINING	$ 4,933.29	$ 4,687.11	$ 4,000.00	$ -	$ 4,000.00	$ -	0.00%
101-5130-513.35-90/REPAIR & MAINT SUPPLIES / OTHER MISC RPR & MNT SUPP	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
101-5130-513.39-10/OTHER SUPPLIES & EXPENSE / OTHER SUPPLIES & EXPENSE	$ 93.41	$ 4,791.02	$ 3,000.00	$ -	$ 2,500.00	$ (500.00)	-16.67%
101-5130-513.82-10/CAPITAL IMPROVEMENTS / CAPITAL IMPROVEMENTS	$ -		$ -	$ -	$ -	$ -	0.00%

OFFICE OF THE MAYOR

Mayor of Superior Responsibilities

The Mayor is the Chief Executive Officer of the City of Superior and shall ensure that City Ordinances and State laws are observed and enforced and that all City officers and employees discharge their duties. The Mayor shall from time to time give the Council such information and recommend such measures as may be deemed advantageous to the City. When present, the Mayor shall preside at the Council Meetings held the first and third Tuesday of each month.

Superior is governed by a Council composed of the Mayor and 10 Council Members, who are responsible for the operation of City government. They adopt policies and ordinances, which are carried out by the Department Heads. The Mayor is elected to a four-year term.

The Mayor chairs the Regular Council meetings. The ten Councilors each have a single equal vote, but in case of a tie, the Mayor votes to break the tie.

The Office of the Mayor, consisting of the Mayor, Chief of Staff, and Communications Coordinator are responsible for the administration of all City Departments; City development and preservation; community relations and promotions; legislation on a City, State and Federal level; and the overall well-being of the community.

<u>The Mayor serves on the following standing committees:</u>

- Plan Commission
- Redevelopment Authority of the City of Superior (RACS)
- The Development Association - *Advisory Member*
- Business Improvement District Board of Directors - *Advisory Member*
- Superior Days

Organizational Memberships

- League of Wisconsin Municipalities
- National League of Cities
- Great Lakes and St. Lawrence Cities Initiative
- Northwest Regional Planning
- Congress of New Urbanism

Mayoral Responsibilities

- Work with Common Council to develop policy for City operations and implementation for the well-being of the City of Superior.
- Work with all Department Heads to plan and implement policy as directed by Common Council.
- Fiscal approval authority for designated expenditures.

- Appointment of committee members for City operation.
- Communicate and work with the community to develop a vision and goal for creating a healthy and viable community for residents.
- Provide general information and troubleshooting for the community.
- Act as a liaison for the City with the educational, promotional, business and community at large.
- Meet with business, government, residents, and Media to listen, plan and discuss items affecting City development, operation, etc.
- Personnel
- Public relations

Chief of Staff to the Mayor Responsibilities

The Chief of Staff to the Mayor is the first initial contact and liaison between the public and Mayor's Office, both by phone and in person. This position supports the Mayor in planning, directing, coordinating and evaluating the overall operations of this office, and relieving the Mayor of day to day administration details. The Chief of Staff assists the Mayor with preparation and managing the Department Budget.

The Chief of Staff researches legislative items as required, keeping abreast of any changes in legislation at the State and Federal level that would affect the City. This position also serves as an advisor the Mayor in policy and administrative decisions.

This position works very closely with the City Council and Department Heads.

Other job duties include, but are not limited to:

- Sister City Coordinator, coordinating all visits to our Sister City in Ami Machi, Japan, as well as planning and coordinating when our friends visit Superior.
- Member of the Mayor's Development Team.
- Coordinator for the Superior Days grass roots lobbying group.
- Staffs the Mayor's Commission for Communities of Color
- Staffs the Public Art Commission
- Attend meetings with or on behalf of the Mayor

City and Tourism Communications Coordinator Responsibilities

The City & Tourism Communications Coordinator manages communications, marketing, and digital content for the City of Superior and the Superior Tourism Development Commission (TDC). This position works closely with the Mayor, City departments, community partners, local reporters, and local businesses to promote the City, inform residents, and strengthen Superior's tourism presence.

The position oversees the City of Superior and Gotta Be Superior's social media, websites, digital content, photography, video, and other marketing materials. This includes developing content calendars, creating engaging communications, and coordinating with outside marketing and creative contractors.

This position also serves as a tourism liaison for the City, representing Superior at community and regional meetings, events, and tourism initiatives and working with local businesses and attractions to promote Superior as a destination.

Other job duties include, but are not limited to:

- Manage social media and digital communications for the City of Superior and Gotta Be Superior.
- Create and coordinate public information, press releases, event promotions, and tourism marketing content.
- Oversee GottaBeSuperior.com and assist with SuperiorWI.gov content.
- Coordinate tourism campaigns, visitor materials, and promotional initiatives.
- Work with City departments to promote programs, services, projects, and events.
- Coordinate with marketing, creative, photography, video, and web contractors.
- Serve as a liaison to local businesses, tourism partners, community organizations, and regional agencies.
- Staff the Superior Tourism Development Commission.
- Represent the City and TDC at community events, tourism meetings, conferences, and other public engagements.

Full Time Personnel	**2026**	**2027**
Mayor	1	1
Chief of Staff	1	1
Communications Coordinator	0	1
Total	**2**	**3**

MAYOR	Actual 2024	Actual 2025	Adopted Budget 2026	6 Month Actual 2026	Proposed Budget 2027	Change from 2026 $	Change from 2026 %
TOTAL GENERAL GOVERNMENT-MAYOR	**$ 278,078.18**	**$ 312,167.94**	**$ 312,167.94**	**$ 142,015.52**	**$ 270,951.13**	**$ (41,216.82)**	**-13.20%**
101-5141-514.11-10/SALARIES / SALARIES-PERMANENT-REGULR	$ 159,137.08	$ 168,402.31	$ 168,402.31	$ 90,271.67	**$ 172,788.85**	$ 4,386.53	2.60%
101-5141-514.11-20/SALARIES / SALARIES-PERM-OVERTIME	$ 7,999.87	$ 2,000.00	$ 2,000.00	$ 3,243.30	**$ 2,000.00**	$ -	0.00%
101-5141-514.15-10/EMPLOYER CONTRIBUTIONS / BENEFITS-SOC SECURITY	$ 12,608.42	$ 17,596.46	$ 17,596.46	$ 6,768.18	**$ 18,511.28**	$ 914.82	5.20%
101-5141-514.15-20/EMPLOYER CONTRIBUTIONS / BENEFITS-EMPLOYER WRF	$ 11,953.41	$ 16,561.38	$ 16,561.38	$ 6,295.73	**$ 17,543.00**	$ 981.62	5.93%
101-5141-514.15-25/EMPLOYER CONTRIBUTIONS / BENEFITS-EMPL RETIREMENTS	$ 6,095.00	$ 9,200.76	$ 9,200.76	$ -	**$ 9,679.00**	$ 478.24	5.20%
101-5141-514.15-40/EMPLOYER CONTRIBUTIONS / BENEFITS-HEALTH INS	$ 49,869.36	$ 74,685.99	$ 74,685.99	$ 21,768.53	**$ 23,988.00**	$ (50,697.99)	-67.88%
101-5141-514.15-50/EMPLOYER CONTRIBUTIONS / BENEFITS-LIFE INS	$ 180.69	$ 480.00	$ 480.00	$ 81.39	**$ 480.00**	$ -	0.00%
101-5141-514.15-60/EMPLOYER CONTRIBUTIONS / BENEFITS-WORKERS COMP	$ 284.16	$ 391.03	$ 391.03	$ 147.05	**$ 411.00**	$ 19.97	5.11%
101-5141-514.22-50/UTILITY SERVICES / UTILITIES-TELEPHONE	$ 1,463.16	$ 1,000.00	$ 1,000.00	$ 479.88	**$ 1,000.00**	$ -	0.00%
101-5141-514.29-90/OTHER CONTRACTED SVCS/ OTHR CONTRAC SVCS-MISC	$ 1,543.30	$ 2,500.00	$ 2,500.00	$ 1,229.74	**$ 2,000.00**	$ (500.00)	-20.00%
101-5141-514.31-90/OFFICE SUPPLIES / OFFICE SUPPLIES	$ 3,026.27	$ 1,000.00	$ 1,000.00	$ 1,517.26	**$ 1,000.00**	$ -	0.00%
101-5141-514.32-10/PUBLICATION, SUBS, DUES / PUBS, SUBS, DUES	$ 3,436.48	$ 3,500.00	$ 3,500.00	$ 3,300.00	**$ 3,500.00**	$ -	0.00%
101-5141-514.33-40/TRAVEL / TRAVEL & TRAINING	$ 15,150.80	$ 10,000.00	$ 10,000.00	$ 5,503.32	**$ 10,000.00**	$ -	0.00%
101-5141-514.33-50/TRAVEL / AUTO & EXPENSE ALLOWANCE	$ -	$ -	$ -	$ -	**$ -**	$ -	0.00%
101-5141-514.34-90/OPERATING SUPPLIES / OPER SUPP-OTHER MISC	$ -	$ 400.00	$ 400.00	$ -	**$ 400.00**	$ -	0.00%
101-5141-514.35-10/REPAIR & MNT SUPPLIES / RPP & MNT SUPP-FUEL/OIL	$ 1,498.49	$ 1,600.00	$ 1,600.00	$ 448.31	**$ 1,600.00**	$ -	0.00%
101-5141-514.35-20/REPAIR & MNT SUPPLIES / RPR & MNT SUPP-VEHIC PRTS	$ 327.85	$ 350.00	$ 350.00	$ 679.08	**$ 350.00**	$ -	0.00%
101-5141-514.35-90/REPAIR & MNT SUPPLIES / RPR & MNT SUPP-MISC	$ -	$ 1,000.00	$ 1,000.00	$ -	**$ 700.00**	$ (300.00)	-30.00%
101-5141-514.39-10/OTHER SUPPLIES & EXPENSE / OTHER SUPPLIES & EXPENSE	$ 3,503.84	$ 1,500.00	$ 1,500.00	$ 282.08	**$ 5,000.00**	$ 3,500.00	233.33%
101-5141-514.72-10/GRANTS, DNTNS-OTHER ORGAN / GRANTS, DNTNS-OTHER ORGAN	$ -	$ -	$ -	$ -	**$ -**	$ -	0.00%
101-5141-514.82-10/CAPITAL IMPROVEMENTS / CAPITAL IMPROVEMENTS	$ -	$ -	$ -	$ -	**$ -**	$ -	0.00%

CITY CLERK & ELECTIONS

Heidi Blunt, City Clerk

The Clerk's Office is the gateway to open government and is often a citizen's first point of contact with the City. The staff continually strives to provide quality services in a responsive manner to create the highest standard of efficient and transparent government.

The Office of City Clerk responsibilities and duties are set forth by statute 62.09 (11) and include maintaining public records; attesting to official documents or actions taken by Council, Committees and Boards; updating the municipal code book; administering election law and procedures to insure a secure and transparent election process; maintaining voter registration information; participating in and implementation of redistricting boundaries following federal census; providing administrative services to the Common Council including agenda packet preparation and distribution; Clerk of the Board of Review; preparing publication of legal notices; responding to public records requests; and issuing various licenses and permits.

Objectives for 2027:

1. Records Management & Modernization:

With two scheduled elections in 2027, compared with four elections administered in 2026, the Clerk's Office will have an opportunity to devote additional staff capacity to long-term records management initiatives. Work will include continuing to reorganize and improve physical records storage, inventorying and quantifying the City's historical records, identifying appropriate retention and archival practices, and improving the accessibility of permanent and historically significant records.

A major component of this work will be the planned implementation of Laserfiche as a modern records and document management system to replace the City's outdated IMS21 system. This transition will provide an opportunity to improve how records are organized, searched, retained, and accessed while establishing a more sustainable records-management structure for the future.

2. Licensing Process Improvements & Business Engagement:

The Clerk's Office administers City and State licenses, including Alcohol Beverage and Cigarette, Tobacco, and Vaping Device licenses. In 2027, the office will review licensing procedures with an emphasis on clearer requirements, more efficient application and renewal processes, and improved customer service.

An important part of this effort will be strengthening relationships with the businesses and licensees who regularly interact with the Clerk's Office. Staff will seek opportunities to involve licensees in identifying challenges and developing practical improvements to application, renewal, compliance, and communication processes.

3. Election Administration:

While 2027 provides a lighter election calendar, election administration remains a core responsibility of the Clerk's Office. Staff will administer the two scheduled spring elections while using the additional capacity between election cycles to review procedures, strengthen documentation, incorporate lessons learned from the four-election 2026 cycle, and prepare for future election years.

Full Time Personnel	2026	2027
City Clerk	1	1
Deputy Clerk	1	1
City Clerk Assistant	1	1
Total	**3**	**3**

ELECTIONS	Actual 2024	Actual 2025	Adopted Budget 2026	6 Month Actual 2026	Proposed Budget 2027	Change from 2026 $	Change from 2026 %
TOTAL GENERAL GOVERNMENT-ELECTIONS	**$ 106,153.72**	**$ 45,396.69**	**$ 130,520.99**	**$ 30,874.01**	**$ 55,173.39**	**$ (75,347.60)**	**-57.73%**
101-5144-514.11-10/SALARIES / SALARIES-PERMANENT-REGULR	$ 4,290.33	$ 1,571.43	$ 2,800.00	$ 1,488.13	$ 2,800.00	$ -	0.00%
101-5144-514.11-20/SALARIES / SALARIES-PERM-OVERTIME	$ 1,284.47	$ 577.26	$ 1,400.00	$ 644.67	$ 1,400.00	$ -	0.00%
101-5144-514.11-50/SALARIES / SALARIES-PT/TEMP-REGULAR	$ -	$ -	$ 200.00	$ -	$ 200.00	$ -	0.00%
101-5144-514.14-30/PER DIEM / ELECTION CLERKS	$ 55,784.48	$ 22,078.52	$ 84,350.00	$ 15,542.42	$ 25,000.00	$ (59,350.00)	-70.36%
101-5144-514.15-10/EMPLOYER CONTRIBUTIONS / BENEFITS-SOC SECURITY	$ 399.64	$ 150.95	$ 324.20	$ 151.97	$ 324.00	$ (0.20)	-0.06%
101-5144-514.15-20/EMPLOYER CONTRIBUTIONS / BENEFITS-EMPLOYER WRF	$ 388.60	$ 149.51	$ 302.40	$ 153.92	$ 305.00	$ 2.60	0.86%
101-5144-514.15-25/EMPLOYER CONTRIBUTIONS / BENEFITS-EMPL RETIREMENTS	$ 168.00	$ 168.00	$ 168.00	$ -	$ 168.00	$ -	0.00%
101-5144-514.15-40/EMPLOYER CONTRIBUTIONS / BENEFITS-HEALTH INS	$ 2,803.63	$ 778.83	$ -	$ -	$ -	$ -	0.00%
101-5144-514.15-50/EMPLOYER CONTRIBUTIONS / BENEFITS-LIFE INS	$ 11.60	$ 11.46	$ -	$ -	$ -	$ -	0.00%
101-5144-514.15-60/EMPLOYER CONTRIBUTIONS / BENEFITS-WORKERS COMP	$ 196.90	$ 77.66	$ 26.39	$ 42.32	$ 26.39	$ -	0.00%
101-5144-514.15-80/EMPLOYER CONTRIBUTIONS / BENEFITS-UNEMPLOYMENT CMP	$ (178.06)		$ -	$ -	$ -	$ -	0.00%
101-5144-514.29-90/OTHER CONTRACTUAL SVCS / OTHR CONTRAC SVCS-MISC	$ 4,069.15	$ 4,264.24	$ 4,000.00	$ -	$ 4,000.00	$ -	0.00%
101-5144-514.31-90/OFFICE SUPPLIES / OFFICE SUPPLIES	$ 5,247.33	$ 2,810.04	$ 3,000.00	$ 1,660.93	$ 3,000.00	$ -	0.00%
101-5144-514.32-10/PUBLICATION, SUBS, DUES / PUBS, SUBS, DUES	$ 808.08	$ 567.78	$ 1,200.00	$ 657.64	$ 1,200.00	$ -	0.00%
101-5144-514.33-40/TRAVEL / TRAVEL & TRAINING	$ 52.40	$ 299.00	$ -	$ -	$ -	$ -	0.00%
101-5144-514.39-10/OTHER SUPPLIES & EXPENSE / OTHER SUPPLIES & EXPENSE	$ 30,227.17	$ 11,492.01	$ 32,000.00	$ 10,532.01	$ 16,000.00	$ (16,000.00)	-50.00%
101-5144-514.53-30/RENTS & LEASES / RENTS & LEASES-MACH/EQUIP	$ 600.00	$ 400.00	$ 750.00	$ -	$ 750.00	$ -	0.00%

CITY CLERK	Actual 2024	Actual 2025	Adopted Budget 2026	6 Month Actual 2026	Proposed Budget 2027	Change from 2026 $	Change from 2026 %
TOTAL GENERAL GOVERNMENT-CITY CLERK	**$ 320,917.75**	**$ 331,523.69**	**$ 338,049.87**	**$ 152,287.30**	**$ 360,066.04**	**$ 22,016.17**	**6.51%**
101-5142-514.11-10/SALARIES / SALARIES-PERMANENT-REGULR	$ 191,550.95	$ 201,908.49	$ 208,044.39	$ 94,627.62	$ 225,356.04	$ 17,311.65	8.32%
101-5142-514.11-20/SALARIES / SALARIES-PERM-OVERTIME	$ 1,547.08	$ 648.87	$ 2,000.00	$ 2,446.74	$ 2,000.00	$ -	0.00%
101-5142-514.11-50/SALARIES / SALARIES-PT/TEMP-REGULAR	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
101-5142-514.14-90/PER DIEM / OTHER PER DIEM	$ 555.00	$ 470.00	$ 750.00	$ 220.00	$ 750.00	$ -	0.00%
101-5142-514.15-10/EMPLOYER CONTRIBUTIONS / BENEFITS-SOC SECURITY	$ 13,862.48	$ 14,609.57	$ 16,125.77	$ 7,039.29	$ 17,450.00	$ 1,324.23	8.21%
101-5142-514.15-20/EMPLOYER CONTRIBUTIONS / BENEFITS-EMPLOYER WRF	$ 13,328.11	$ 14,103.12	$ 15,123.20	$ 6,989.37	$ 16,483.00	$ 1,359.80	8.99%
101-5142-514.15-25/EMPLOYER CONTRIBUTIONS / BENEFITS-EMPL RETIREMENTS	$ 7,650.00	$ 7,932.00	$ 8,401.78	$ -	$ 9,094.00	$ 692.22	8.24%
101-5142-514.15-40/EMPLOYER CONTRIBUTIONS / BENEFITS-HEALTH INS	$ 60,755.29	$ 69,871.20	$ 69,871.06	$ 34,935.60	$ 70,570.00	$ 698.94	1.00%
101-5142-514.15-50/EMPLOYER CONTRIBUTIONS / BENEFITS-LIFE INS	$ 243.12	$ 281.76	$ 480.00	$ 127.44	$ 480.00	$ -	0.00%
101-5142-514.15-60/EMPLOYER CONTRIBUTIONS / BENEFITS-WORKERS COMP	$ 328.28	$ 344.42	$ 353.68	$ 165.03	$ 383.00	$ 29.32	8.29%
101-5142-514.15-80/EMPLOYER CONTRIBUTIONS / BENEFITS-UNEMPLOYMENT CMP	$ 5,180.00	$ -	$ -	$ -	$ -	$ -	0.00%
101-5142-514.22-50/UTILITY SERVICES / UTILITIES-TELEPHONE	$ 1,617.54	$ 1,604.30	$ 1,600.00	$ 257.68	$ 1,600.00	$ -	0.00%
101-5142-514.29-90/OTHER CONTRACTUAL SVCS / OTHR CONTRAC SVCS-MISC	$ 5,997.82	$ 6,315.55	$ 5,500.00	$ 3,438.89	$ 5,500.00	$ -	0.00%
101-5142-514.31-90/OFFICE SUPPLIES / OFFICE SUPPLIES	$ 1,443.71	$ 1,590.59	$ 1,500.00	$ 505.22	$ 1,500.00	$ -	0.00%
101-5142-514.32-10/PUBLICATION, SUBS, DUES / PUBS, SUBS, DUES	$ 10,980.37	$ (1,255.13)	$ 1,600.00	$ 957.52	$ 1,200.00	$ (400.00)	-25.00%
101-5142-514.33-40/TRAVEL / TRAVEL & TRAINING	$ 3,762.66	$ 9,879.85	$ 5,000.00	$ 576.90	$ 6,000.00	$ 1,000.00	20.00%
101-5142-514.34-90/OPERATING SUPPLIES / OPERATING SUPP-OTHER MISC	$ -	$ 119.99	$ -	$ -	$ -	$ -	0.00%
101-5142-514.35-90/REPAIR & MNT SUPPLIES / RPR & MNT SUPP-MISC	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
101-5142-514.39-10/OTHER SUPPLIES & EXPENSE / OTHER SUPPLIES & EXPENSE	$ 2,115.34	$ 3,099.11	$ 1,700.00	$ -	$ 1,700.00	$ -	0.00%
101-5142-514.81-10/CAPITAL EQUIPMENT / CAPITAL EQUIPMENT	$ -	$ -	$ -	$ -	$ -	$ -	0.00%

HUMAN RESOURCES DEPARTMENT

The Human Resources Department plays an integral role in supporting the City's operations and workforce. The department is responsible for administering the full employee lifecycle, including hiring, onboarding, employee development, coaching, and separation processes. In addition, Human Resources develops, implements, and administers municipal personnel policies and practices while ensuring compliance with applicable local, state and federal employment laws and regulations. The department also provides administrative and staff support to the Human Resources Committee, Police and Fire Commission, and Civil Service Commission.

The Human Resources Department is committed to delivering timely, professional, and high-quality service to city employees, retirees, applicants, and members of the public. We strive to foster a workplace culture built on kindness, respect, integrity, empathy and open communication. Through responsive service and collaborative partnerships, the department works to create an inclusive, supportive, and welcoming environment where all individuals feed valued, respected, and safe.

Objectives
To serve the citizens of Superior and its employees and elected officials with transparent, timely, efficient and accurate employee and labor relations services to include:

1. Recruit and Retain a Qualified Workforce
2. Ensure Compliance with Employment Laws and Policies
3. Provide Exceptional Customer Service
4. Support Employee Development and Organizational Effectiveness
5. Promote a Positive and Inclusive Workplace Culture
6. Improve Human Resources Processes and Services
7. Promote Employee Well-Being
8. Maintain Accurate Records

Number of Total City Employees	Count
Full-Time Employees	272
Part-Time Employees	17
Seasonal Employees	54
Total Employees	**343**

Year	Number of Job Postings	Number of Applications Received
2023	51	627
2024	38	478
2025	38	540
2026 (1/1 – 9/26)	30	700

Budget Output

The Budget for the Human Resources Department includes the following expenditures:

1. Employment advertising & employment testing
2. Pre-employment physical & drug screens
3. Credit check reports for new employees
4. Psychological testing for new police officer and firefighters
5. Annual audiograms
6. Employee training
7. Salaries & benefits for three full-time employees

Full Time Personnel	**2026**	**2027**
Human Resources Director	1	1
Human Resources Specialist	1	1
Human Resources Admin Assistant	1	1
Total	**3**	**3**

HUMAN RESOURCES	Actual 2024	Actual 2025	Adopted Budget 2026	6 Month Actual 2026	Proposed Budget 2027	Change from 2026 $	Change from 2026 %
TOTAL GENERAL GOVERNMENT-HUMAN RESOURCES	**$ 382,528.20**	**$ 381,246.62**	**$ 420,888.43**	**$ 163,367.42**	**$ 371,340.00**	**$ (49,548.43)**	**-11.77%**
101-5143-514.11-10/SALARIES / SALARIES-PERMANENT-REGULR	$ 222,760.91	$ 229,853.04	$ 233,112.90	$ 95,932.09	**$ 208,901.00**	$ (24,211.90)	-10.39%
101-5143-514.11-20/SALARIES / SALARIES-PERM-OVERTIME	$ -	$ -	$ -	$ -	**$ -**	$ -	0.00%
101-5143-514.15-10/EMPLOYER CONTRIBUTIONS / BENEFITS-SOC SECURITY	$ 15,812.27	$ 16,230.33	$ 17,833.14	$ 6,533.93	**$ 15,981.00**	$ (1,852.14)	-10.39%
101-5143-514.15-20/EMPLOYER CONTRIBUTIONS / BENEFITS-EMPLOYER WRF	$ 15,378.18	$ 16,004.33	$ 16,784.13	$ 6,907.13	**$ 15,145.00**	$ (1,639.13)	-9.77%
101-5143-514.15-25/EMPLOYER CONTRIBUTIONS / BENEFITS-EMPL RETIREMENTS	$ 8,745.00	$ 9,097.00	$ 9,324.52	$ 31,050.18	**$ 8,356.00**	$ (968.52)	-10.39%
101-5143-514.15-40/EMPLOYER CONTRIBUTIONS / BENEFITS-HEALTH INS	$ 75,987.60	$ 75,987.60	$ 75,987.45	$ 282.78	**$ 50,152.00**	$ (25,835.45)	-34.00%
101-5143-514.15-50/EMPLOYER CONTRIBUTIONS / BENEFITS-LIFE INS	$ 700.42	$ 826.66	$ 400.00	$ 163.09	**$ 400.00**	$ -	0.00%
101-5143-514.15-60/EMPLOYER CONTRIBUTIONS / BENEFITS-WORKERS COMP	$ 378.53	$ 390.74	$ 396.29	$ 188.99	**$ 355.00**	$ (41.29)	-10.42%
101-5143-514.21-80/PROFESSIONAL SERVICES / PROF SVCS-OTHER MISC	$ 29,744.19	$ 21,882.18	$ 25,000.00	$ 14,563.43	**$ 25,000.00**	$ -	0.00%
101-5143-514.22-50/UTILITY SERVICES / UTILITIES-TELEPHONE	$ 557.67	$ 463.65	$ 650.00	$ 210.83	**$ 650.00**	$ -	0.00%
101-5143-514.29-90/OTHER CONTRACTUAL SVCS / OTHR CONTRAC SVCS-MISC	$ -	$ -	$ 25,000.00	$ -	**$ 25,000.00**	$ -	0.00%
101-5143-514.31-90/OFFICE SUPPLIES / OFFICE SUPPLIES	$ 714.50	$ 705.53	$ 1,000.00	$ 398.59	**$ 1,000.00**	$ -	0.00%
101-5143-514.32-10/PUBLICATION, SUBS, DUES / PUBS, SUBS, DUES	$ 1,980.07	$ 707.00	$ 1,500.00	$ 800.00	**$ 1,500.00**	$ -	0.00%
101-5143-514.33-40/TRAVEL / TRAVEL & TRAINING	$ 2,229.93	$ 4,712.09	$ 2,500.00	$ 148.50	**$ 7,500.00**	$ 5,000.00	200.00%
101-5143-514.35-90/REPAIR & MNT SUPPLIES / RPR & MNT SUPP-MISC	$ 1,655.19	$ 1,269.54	$ 1,500.00	$ 955.05	**$ 1,500.00**	$ -	0.00%
101-5143-514.39-10/OTHER SUPPLIES & EXPENSE / OTHER SUPPLIES & EXPENSE	$ 5,883.74	$ 3,116.93	$ 9,900.00	$ 5,232.83	**$ 9,900.00**	$ -	0.00%

FINANCE DEPARTMENT

The Finance Department provides the financial guidance required for the effective and efficient management of City operations and provides financial planning for the City's future needs. Services fall into three categories: administration, accounting/ financial operations and purchasing.

Administration

Finance Administration provides financial advisory services to the Mayor, City Council and Finance Committee. The administration component is responsible for identifying financing options for the city's operating and capital improvement budgets through taxes, special assessments, user fees, bond issues and public/private partnerships. Finance administration coordinates the activities of the accounting/financial operations and purchasing divisions, develops the city's budgetary and financial reporting framework and offers fiscal support to the other city departments.

Accounting/Financial Operations

Accounting provides a variety of accounting and other financial services for public use and for other City departments including preparing for the annual financial audit, the Report on Federal and State awards, processing payroll, administering long-term debt, managing the financial system, contracts analysis, processing accounts payable checks, cash and accounts receivable processing, reconciling property tax collections and calculating tax mill rates for properties located within the City.

Purchasing

The Purchasing function within finance oversees the procurement process for all departments within the City of Superior.

Objectives

- Effective budget and capital finance management
- Innovative financial partnerships
- Excellence in financial reporting
- Superior bond ratings
- Stable debt management
- Provide accurate, timely accounting information in accordance with generally accepted accounting principles
- Maintain payroll records in compliance with Federal, State and IRS regulations
- Process payments to vendors for supplies and services
- Manage investments in accordance with the City's Investment Policy
- Service the public in an effective and efficient manner
- Maintain and enhance public confidence in public procurement

Budget Output

- Prepared balanced operations and capital budgets under 11 years of levy limits
- Ensured the City's debt is in compliance with the State of Wisconsin and City Debt Policy requirements

- Maintained a bond rating of AA from Standard & Poor's since 2009
- Reviewed the terms and conditions of numerous grants and contractual agreements
- Processed payroll payments for over 300 employees
- Issued just under 6,000 accounts payable checks for various services and supplies
- Managed the City's financial system utilizing over 8,100 accounts to track and record all financial transactions
- Managed investments in accordance with the City's Investment Policy
- Receipted close to 47,000 payments for utility bills, licenses, permits and other City revenue sources
- Advised departments on correct purchasing methods to use when making a purchase
- Assisted departments with writing and reviewing specifications for formal bids/requests for proposals
- Enforced financial policies, procedures, statutes and ordinances

Full Time Personnel	**2026**	**2027**
Finance Director	1	1
Assistant Finance Director	1	1
Accountant	1	1
Staff Accountant	1	1
Payroll Technician	1	1
Contract Analyst	1	1
Account Clerk	1	1
Total	**7**	**7**

FINANCE	Actual 2024	Actual 2025	Adopted Budget 2026	6 Month Actual 2026	Proposed Budget 2027	Change from 2026 $	Change from 2026 %
TOTAL GENERAL GOVERNMENT-FINANCE	**$ 749,456.24**	**$ 765,168.92**	**$ 749,485.85**	**$ 362,557.22**	**$ 673,062.25**	**$ (76,423.60)**	**-10.20%**
101-5151-515.11-10/SALARIES / SALARIES-PERMANENT-REGULR	$ 366,684.89	$ 403,132.59	$ 411,220.97	$ 185,670.83	**$ 440,914.00**	$ 29,693.03	7.22%
101-5151-515.11-20/SALARIES / SALARIES-PERM-OVERTIME	$ 748.71	$ 394.17	$ -	$ 299.02	**$ -**	$ -	0.00%
101-5151-515.11-50/SALARIES / SALARIES-PT/TEMP-REGULAR	$ -	$ 3,393.70	$ -	$ -	**$ 4,742.00**	$ 4,742.00	0.00%
101-5151-515.15-10/EMPLOYER CONTRIBUTIONS / BENEFITS-SOC SECURITY	$ 26,459.59	$ 29,505.55	$ 31,458.40	$ 13,641.40	**$ 34,093.00**	$ 2,634.60	8.37%
101-5151-515.15-20/EMPLOYER CONTRIBUTIONS / BENEFITS-EMPLOYER WRF	$ 25,340.74	$ 28,095.49	$ 29,607.91	$ 13,897.42	**$ 31,966.00**	$ 2,358.09	7.96%
101-5151-515.15-25/EMPLOYER CONTRIBUTIONS / BENEFITS-EMPL RETIREMENTS	$ 14,966.00	$ 15,817.00	$ 16,448.84	$ -	**$ 17,637.00**	$ 1,188.16	7.22%
101-5151-515.15-40/EMPLOYER CONTRIBUTIONS / BENEFITS-HEALTH INS	$ 86,490.88	$ 86,209.32	$ 86,598.84	$ 43,299.11	**$ -**	$ (86,598.84)	-100.00%
101-5151-515.15-50/EMPLOYER CONTRIBUTIONS / BENEFITS-LIFE INS	$ 1,569.95	$ 1,521.97	$ 814.56	$ 689.17	**$ 815.00**	$ 0.44	0.05%
101-5151-515.15-60/EMPLOYER CONTRIBUTIONS / BENEFITS-WORKERS COMP	$ 624.38	$ 692.05	$ 699.08	$ 316.09	**$ 758.00**	$ 58.92	8.43%
101-5151-515.15-80/EMPLOYER CONTRIBUTIONS / BENEFITS-UNEMPL COMP	$ -	$ -	$ -	$ -	**$ -**	$ -	0.00%
101-5151-515.15-94/EMPLOYER CONTRIBUTIONS / BOOT ALLOWANCE	$ -	$ 137.25	$ 137.25	$ 274.50	**$ 137.25**	$ -	0.00%
101-5151-515.21-30/PROFESSIONAL SERVICES / PROF SVCS-AUDIT	$ 28,156.00	$ 34,929.50	$ 37,000.00	$ 21,190.00	**$ 37,000.00**	$ -	0.00%
101-5151-515.21-80/PROFESSIONAL SERVICES / PROFESSIONAL SVCS-OTHER	$ 2,395.00	$ -	$ -	$ 220.00	**$ -**	$ -	0.00%
101-5151-515.22-50/UTILITY SERVICES / UTILITIES-TELEPHONE	$ 39,371.60	$ 44,649.93	$ 44,000.00	$ 19,014.88	**$ 44,000.00**	$ -	0.00%
101-5151-515.29-90/OTHER CONTRACTUAL SVCS / OTHR CONTRAC SVCS-MISC	$ 108,055.31	$ 75,255.15	$ 54,100.00	$ 36,099.00	**$ 23,600.00**	$ (30,500.00)	-56.38%
101-5151-515.31-90/OFFICE SUPPLIES / OFFICE SUPPLIES	$ 6,543.03	$ 10,808.91	$ 7,000.00	$ 6,899.87	**$ 7,000.00**	$ -	0.00%
101-5151-515.32-10/PUBLICATION, SUBS, DUES / PUBS, SUBS, DUES	$ 1,924.06	$ 2,633.45	$ 1,900.00	$ -	**$ 1,900.00**	$ -	0.00%
101-5151-515.33-40/TRAVEL / TRAVEL & TRAINING	$ 3,222.93	$ 1,934.96	$ 5,000.00	$ 1,672.57	**$ 5,000.00**	$ -	0.00%
101-5151-515.34-90/OPERATING SUPPLIES / OPER SUPP-OTHER MISC	$ 5,245.50	$ 2,382.04	$ 1,500.00	$ 1,378.42	**$ 1,500.00**	$ -	0.00%
101-5151-515.39-10/OTHER SUPPLIES & EXPENSE / OTHER SUPPLIES & EXPENSE	$ 31,657.67	$ 23,675.89	$ 22,000.00	$ 17,994.94	**$ 22,000.00**	$ -	0.00%

CITY ASSESSOR'S OFFICE

The Assessor's office is responsible for developing fair and equitable assessments for all properties located within the City of Superior proper. In accordance with Chapter 70 of Wisconsin Statutes we discover, list, and value all taxable property. This information is ultimately utilized to create the annual assessment roll. The department adheres to established laws set forth in the Wisconsin Statutes. The City Assessor, Property Appraiser and Assessment Technician positions are required to be certified by the Wisconsin Department of Revenue to perform their duties. We are also the Property Lister for all properties within the City of Superior.

Objectives

The Assessor's office is statutorily responsible for setting overall equitable values of all taxable real and personal properties within the City of Superior. These values are utilized to determine individual parcel tax obligations based upon the aggregate levy requirements of all the taxing jurisdictions.

Duties & Responsibilities

The Assessor's office maintains property ownership and parcel information records on 15,105+/- real estate parcels. This currently includes 8,250+ single family, duplexes and triplexes; approximately 949 apartment and commercial buildings, 2,490+ taxable vacant residential and commercial parcels, 3,360+ exempt class properties as well as a scattering of agricultural and undeveloped class properties. Additionally, there are 123 manufacturing class properties which are valued and classified by the State Department of Revenue which we help maintain with the State. As the Property Lister, they are responsible for parcel numbers, addressing, parcel splitting and combinations.

In 2023, the Assessor's office sent out 717 business personal property statements. They are responsible for review and audit of those records and must ensure they are returned for accuracy and must make assessments for unreturned reports. They also monitor the manufacturing business personal property statements from the State manufacturing classified parcels. The Legislature and Governor Evers have made legislative changes for personal property, which would eliminate personal property reporting and replace the revenue generated from the State's funding sources. They will be receiving more information from the Department of Revenue later this year.

Annually, the Assessor's office values approximately 400 mobile homes in 5 parks throughout the City. They prepare monthly park billing for parking permit fee collection. The City currently owns the Nemadji and Downtown trailer parks with plans to close the Downtown Park pending since 2022.

The Assessor's office updates and maintains property information in the City's property records database as well as the Douglas County GCS tax system. They update the list of businesses for personal property reporting valuation annually.

They are responsible for the inspection and review of all properties with building permits, new and from prior years, which would affect the current year valuation. They provide assessment and owner information to citizens, developers, real estate professionals, state agencies, and other interested parties.

The Assessor's office reviews the status of exempt properties every 2 years. 2024 exemptions will be reviewed with exempt applications sent out this year. They provide assessment and owner information to citizens, real estate professionals, state agencies, and other interested parties.

They notify property owners of changes in their overall property assessment and hold annual open book sessions for property owners to review values and others for equalization.
They review assessments with property owners, making sure our records are accurate. If necessary, we adjust and/or defend assessments at the Board of Review hearings.

The Assessor's office also prepares and submits Municipal Assessment Report to the Wisconsin Department of Revenue.

Full Time Personnel	**2026**	**2027**
City Assessor	1	1
Property Appraiser	1	1
Assessment Technician	1	1
Staff Assistant	1	1
Total	**4**	**4**

ASSESSOR	Actual 2024	Actual 2025	Adopted Budget 2026	6 Month Actual 2026	Proposed Budget 2027	Change from 2026 $	Change from 2026 %
TOTAL GENERAL GOVERNMENT-ASSESSOR	**$ 441,173.99**	**$ 393,230.90**	**$ 458,365.41**	**$ 197,208.56**	**$ 482,383.00**	**$ 24,017.59**	**5.24%**
101-5153-515.11-10/SALARIES / SALARIES-PERMANENT-REGULR	$ 276,660.15	$ 243,605.45	$ 287,148.75	$ 122,821.89	$ 303,457.00	$ 16,308.25	5.68%
101-5153-515.11-20/SALARIES / SALARIES-PERM-OVERTIME	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
101-5153-515.15-10/EMPLOYER CONTRIBUTIONS / BENEFITS-SOC SECURITY	$ 19,974.28	$ 17,706.68	$ 21,966.88	$ 8,925.28	$ 23,214.00	$ 1,247.12	5.68%
101-5153-515.15-20/EMPLOYER CONTRIBUTIONS / BENEFITS-EMPLOYER WRF	$ 19,090.76	$ 15,865.86	$ 20,674.71	$ 8,843.24	$ 22,001.00	$ 1,326.29	6.42%
101-5153-515.15-25/EMPLOYER CONTRIBUTIONS / BENEFITS-EMPL RETIREMENTS	$ 11,419.00	$ 12,030.00	$ 11,485.95	$ -	$ 12,138.00	$ 652.05	5.68%
101-5153-515.15-40/EMPLOYER CONTRIBUTIONS / BENEFITS-HEALTH INS	$ 99,738.72	$ 82,506.70	$ 105,344.09	$ 46,467.93	$ 100,498.00	$ (4,846.09)	-4.60%
101-5153-515.15-50/EMPLOYER CONTRIBUTIONS / BENEFITS-LIFE INS	$ 1,181.83	$ 629.55	$ 640.00	$ 289.74	$ 640.00	$ -	0.00%
101-5153-515.15-60/EMPLOYER CONTRIBUTIONS / BENEFITS-WORKERS COMP	$ 3,635.19	$ 2,705.03	$ 3,605.03	$ 907.86	$ 3,935.00	$ 329.97	9.15%
101-5153-515.29-90/OTHER CONTRACTUAL SVCS / OTHR CONTRAC SVCS-MISC	$ -	$ 6,220.35	$ -	$ -	$ -	$ -	0.00%
101-5153-515.31-90/OFFICE SUPPLIES / OFFICE SUPPLIES	$ 558.22	$ 379.01	$ 500.00	$ 135.55	$ 500.00	$ -	0.00%
101-5153-515.32-10/PUBLICATION, SUBS, DUES / PUBS, SUBS, DUES	$ 1,328.10	$ 4,324.34	$ 1,300.00	$ 4,108.00	$ 7,500.00	$ 6,200.00	476.92%
101-5153-515.33-40/TRAVEL / TRAVEL & TRAINING	$ 3,364.28	$ 2,343.71	$ 2,000.00	$ 3,582.85	$ 5,000.00	$ 3,000.00	150.00%
101-5153-515.35-10/REPAIR & MNT SUPPLIES / RPR & MNT SUPP-FUEL/OIL	$ 212.90	$ 85.39	$ 500.00	$ 61.06	$ 300.00	$ (200.00)	-40.00%
101-5153-515.35-20/REPAIR & MNT SUPPLIES / RPR & MNT SUPP-VEHIC PRTS	$ 1,918.76	$ 549.30	$ 200.00	$ 47.55	$ 200.00	$ -	0.00%
101-5153-515.39-10/OTHER SUPPLIES & EXPENSE / OTHER SUPPLIES & EXPENSE	$ 2,091.80	$ 4,279.53	$ 3,000.00	$ 1,017.61	$ 3,000.00	$ -	0.00%
101-5153-515.59-10/LICENSES & PERMITS / LICENSES & PERMITS	$ -	$ -	$ -	$ -	$ -	$ -	0.00%

POLICE DEPARTMENT

Mission: The Superior Police Department is sworn to protect, committed to justice, and dedicated to professional service.

Overview

The Superior Police Department provides comprehensive law enforcement and public safety services to the City of Superior 24 hours a day, 365 days a year. The department's primary operational functions are organized through the Patrol and Investigations Divisions, supported by Records, Community Service Officers, and specialized teams and assignments.

Superior presents a unique and complex public safety environment. In addition to serving its residential neighborhoods, the department supports a regional center for commerce, transportation, education, healthcare, and industry. The city's location on the Wisconsin-Minnesota border, major highway and rail corridors, port activity, pipelines, industrial facilities, and seasonal events require frequent coordination with local, state, federal, and interstate partners.

The department uses a balanced approach to public safety that combines emergency response, criminal investigation, proactive enforcement, crime prevention, community engagement, and problem-solving. Increasingly, SPD also works to connect people experiencing behavioral health, substance-use, homelessness, and other complex needs with appropriate services when enforcement alone is unlikely to provide a lasting solution.

Through data-informed deployment, modern technology, regional partnerships, and specialized programs, the Superior Police Department seeks to prevent crime, reduce harm, respond effectively to emergencies, and provide professional service while maintaining the community's trust.

Personnel & Staffing

The Superior Police Department is authorized for 57 sworn officers, supported by civilian personnel who provide records, administrative, community service, and coordinated response functions.
The department's sworn structure includes the Chief of Police, Assistant Chief, Captains, Sergeants, Detectives and Investigators, School Resource Officers, a Housing Liaison Officer, and Patrol Officers. Civilian personnel include administrative and records staff, Community Service Officers, and Coordinated Response Specialists.

The department continues to place significant emphasis on recruitment, retention, training, and employee development. Seven new police officers were hired in 2025 alone, reflecting the significant workforce transition occurring within the department. Over the past five years, SPD has hired 25 police officers, and nearly 70 percent of department staff were hired within the past ten years. As this newer generation of officers develops within the organization, retention, leadership development, field training, and continued professional development will remain important organizational priorities.

On the civilian side, the department expanded its Community Service Officer program by adding part-time CSO positions to supplement existing staffing. The program is designed to improve public safety and service delivery by assigning appropriate non-emergency and lower-priority calls to CSOs, allowing sworn officers to remain available for more critical assignments and reducing wait times for community members. The part-time program also creates opportunities for individuals interested in law enforcement careers to gain experience within the department, build relationships with SPD personnel, and potentially enter the department's future police officer applicant pool.

Full Time Personnel	**2026**	**2027**
Police Chief	1	1
Administrative Assistant	1	1
Asst. Police Chief	1	1
Captains	2	2
Lieutenants	2	2
Patrol Sergeant	6	9
Detective Sergeant	0	0
Detectives/Investigators	10	6
School Liaison Officers	2	2
Superior Housing Auth. Officers	1	1
Patrol Officers	31	27
Community Service Officer & CRS	4	4
Coordinated Response Specialist	1	2
Records/Clerical	2	3
Patrol Pre-Hires	0	3
Total	64	64

Patrol Division:
The Patrol Division provides 24-hour law enforcement coverage and serves as the primary point of contact between the Superior Police Department and the community. Patrol officers respond to emergency and non-emergency calls for service, conduct proactive patrol and traffic enforcement, investigate criminal activity, and work directly with residents and businesses to address neighborhood concerns.

In 2025, the department recorded 19,782 incidents and officer-initiated activities, compared with 18,819 in 2024, an increase of 963 incidents, or 5.1 percent. Patrol officers also conducted 3,439 traffic stops, compared with 2,678 in 2024, an increase of 761 stops, or 28.4 percent. The increase in both overall activity and proactive traffic enforcement reflects a year of higher service demand alongside a continued emphasis on visibility, traffic safety, and prevention. The department's workload extends well beyond traditional crime response and includes high volumes of suspicious circumstances, welfare checks, animal complaints, disturbances, parking complaints, motor vehicle crashes, mental health concerns, and other quality-of-life issues that directly affect residents' experience of public safety.

Patrol personnel are deployed to provide continuous citywide coverage while also supporting specialized community-focused assignments. The division includes the School Resource Officer program, Housing Liaison program, and COAR+ Team, which strengthen the department's ability to address recurring problems through early intervention, relationship-building, problem-solving, and coordinated access to community resources.

The Patrol Division continues to balance traditional emergency response with proactive policing and prevention. Data-informed deployment, targeted enforcement, community engagement, and partnerships with other public safety and service organizations are used to direct limited resources toward the areas and times of greatest need.

Investigations Division:
The Investigations Division is responsible for the follow-up and in-depth investigation of complex criminal cases, including violent crime, property and financial offenses, narcotics investigations, crimes involving vulnerable victims, and cases requiring specialized digital or forensic expertise. Detectives work closely with patrol officers, prosecutors, victims, and partner agencies to gather evidence, identify offenders, and ensure cases are thoroughly prepared for prosecution.

The division also extends the department's investigative capacity through regional and federal partnerships. SPD participates in the Lake Superior Forensic Technology and Internet Crimes Against Children Task Force, which provides specialized digital-forensics expertise and supports investigations involving technology-facilitated crimes against children. SPD also assigns a full-time investigator to the Lake Superior Violent Offender Task Force, working with federal partners on multi-jurisdictional investigations involving narcotics trafficking, violent offenders, and illegal firearms activity across northern Wisconsin and Minnesota.

These partnerships allow the department to bring specialized expertise and additional investigative resources to complex cases without duplicating capabilities that can be more efficiently shared regionally. The division also continues to invest in professional development in areas such as digital evidence, trauma-informed interviewing, and evidence management.

Records Bureau and Administrative Support
The Records Bureau and administrative support functions provide the foundation for accurate, accountable, and efficient police operations. Records staff manage the collection, review, and secure maintenance of official police records, including incident and crash reports, citations, case files, and digital evidence. They also process reports for prosecution and help ensure department records meet statutory, evidentiary, and retention requirements.

The Records Bureau is also responsible for the department's compliance with the Wisconsin Incident-Based Reporting System (WIBRS), reviewing and submitting crime data to the Wisconsin Department of Justice. Accurate reporting supports operational decision-making, grant eligibility, public transparency, and statewide and national crime statistics.

In addition, Records staff fulfill the department's responsibilities under Wisconsin's Public Records Law by processing requests from residents, media organizations, attorneys, partner agencies, and other requesters. This work requires careful review to balance transparency with victim privacy, active investigations, statutory protections, and other legal considerations.

Administrative support personnel also assist with scheduling, documentation, correspondence, internal coordination, purchasing, and other functions that allow sworn personnel to remain focused on operational responsibilities. Together, these support functions play an important role in maintaining data integrity, accountability, transparency, and efficient service delivery.

Deflection and Coordinated Response
The Superior Police Department continues to expand its use of deflection and coordinated response strategies to address behavioral health, substance use, homelessness, and other complex needs that are not always best resolved through traditional enforcement. These efforts are intended to reduce repeat

calls for service, connect people with appropriate resources earlier, and allow officers to focus their time on situations that require a law enforcement response.

A central part of this work is the department's Coordinated Response Specialists, who work alongside officers and community partners to provide follow-up, outreach, resource navigation, and support for individuals with recurring or complex needs. Their role helps bridge the gap between an initial police contact and the community-based services that may provide a more effective long-term solution.

The department also supports Pathways to Hope, a deflection initiative designed to connect individuals affected by substance use and related challenges with treatment, peer support, and other recovery resources. The program reflects a broader shift toward intervening before problems escalate further into the criminal justice system, while still maintaining accountability and public safety.

Together, these programs give SPD more options for responding to community needs. Rather than relying on a single enforcement-based response, the department can match individuals with the most appropriate combination of law enforcement, behavioral health, recovery, and social-service resources.

Specialized Teams & Assignments

The Superior Police Department maintains a number of specialized teams and assignments that provide capabilities beyond routine patrol and investigations. These assignments allow the department to respond to high-risk incidents, support complex investigations, strengthen community engagement, and provide specialized services that would be difficult to maintain through general patrol staffing alone.

The department's Critical Incident Response Unit (CIRU) includes specialized tactical, crisis negotiation, and technology capabilities for high-risk incidents. CIRU personnel train for situations such as armed standoffs, high-risk warrant service, hostage incidents, and other events requiring enhanced coordination, equipment, and command structure. The existing Budget Book also identifies CIRU as a regional resource available through mutual-aid partnerships.

Other specialized assignments include the department's K9 program, School Resource Officers, Housing Liaison, Internet Crimes Against Children and digital-forensics work, task-force assignments, Honor Guard, Bike Patrol, and other community or enforcement teams. These functions allow SPD to develop expertise in particular areas while still drawing personnel from the department's broader operational structure.

The department continues to emphasize regional cooperation in these specialty areas. By sharing training, personnel, equipment, and expertise with partner agencies, SPD is able to expand its capabilities while avoiding unnecessary duplication of specialized resources.

Administration & Department Leadership

The Administration Division provides the leadership, strategic direction, and organizational support necessary to ensure the department operates effectively, responsibly, and in alignment with community expectations. The Chief of Police is supported by the Assistant Chief, Captains, and other command staff who oversee the department's operational divisions, specialized programs, personnel, policy, and long-range planning.

Department leadership is responsible for establishing priorities, allocating resources, maintaining professional standards, and ensuring that personnel have the training, equipment, and support needed to perform their duties effectively. Administrative responsibilities also include budgeting, policy development, labor and personnel matters, accreditation and compliance, technology planning, interagency coordination, and oversight of major initiatives.

The Administration Division also maintains relationships with City leadership, the Police and Fire Commission, community organizations, and local, state, federal, and interstate public safety partners. These relationships are important to coordinating resources, supporting regional initiatives, and ensuring that department priorities remain aligned with broader community and public safety needs.

As the department continues to navigate changes in staffing, technology, service demand, and community expectations, department leadership remains focused on long-term organizational readiness. A key part of that effort is developing the next generation of department leaders to support succession planning and continuity of operations. This includes creating meaningful leadership-development opportunities, preparing employees for increased responsibility, preserving institutional knowledge, and building the depth necessary to maintain effective operations through future retirements, promotions, and organizational change.

Trends

The following trends are based on Superior Police Department Spillman incident data for 2024 and 2025. The figures reflect the nature assigned to police incidents and calls for service in the department's records management system and are intended to illustrate year-over-year operational trends. Because call and incident classifications may differ from final offense classifications reported through WIBRS or other state and federal crime-reporting systems, these figures should be viewed as department activity data rather than official crime statistics.

Property Crime

Property-related incidents declined substantially in 2025. Across the major property categories tracked in Spillman—including theft, shoplifting, burglary, motor vehicle theft, theft from vehicles, vandalism, property damage, and arson—the department recorded 892 incidents in 2025 compared with 1,073 in 2024, a decrease of approximately 17 percent.

Several individual categories showed particularly significant reductions. Shoplifting declined from 275 to 175 incidents, burglary from 84 to 64, motor vehicle theft from 72 to 47, theft from vehicles from 72 to 50, and vandalism from 63 to 46. General theft remained unchanged at 348 incidents, while property-damage reports increased slightly from 157 to 161. Overall, the data indicate a broad reduction across several of the property crimes that most directly affect residents, businesses, and neighborhoods.

Crimes Against Bodily Security

Incidents involving crimes against bodily security also declined overall in 2025. Looking at major incident categories involving violence or physical victimization—including homicide, battery, sexual assault, child sexual assault, physical abuse of a child, and shootings—the department recorded 163 incidents in 2025 compared with 176 in 2024, a decrease of approximately 7 percent.

The largest reduction occurred in battery incidents, which declined from 80 in 2024 to 59 in 2025, a decrease of approximately 26 percent. Adult sexual assault remained relatively stable, declining from 33 to 32 incidents. Some categories involving children increased, including child sexual assault from 39 to 43 and physical abuse of a child from 23 to 26. Three shooting incidents were recorded in 2025 compared with none in 2024, while the single homicide recorded in 2024 was not repeated in 2025. These figures demonstrate why the overall trend should be viewed alongside the individual offense categories rather than relying on a single aggregate measure.

Traffic Safety

Overall traffic crash volume was unchanged between 2024 and 2025, but the severity of reported crashes decreased. SPD recorded 794 crashes in both years. Property-damage crashes increased modestly from 552 to 579, while injury crashes declined from 89 to 77, a reduction of approximately 14 percent. Hit-and-run crashes also declined, from 146 to 135.

The most significant change occurred in fatal crashes, which declined from six in 2024 to two in 2025. This occurred during the same year that proactive traffic enforcement increased substantially, with traffic stops rising from 2,678 in 2024 to 3,439 in 2025, an increase of approximately 28 percent. While the data alone do not establish that increased enforcement caused the reduction in serious crashes, the combination of greater proactive traffic activity and fewer injury and fatal crashes is an important public-safety trend to monitor going forward.

POLICE DEPARTMENT	Actual 2024	Actual 2025	Adopted Budget 2026	6 Month Actual 2026	Proposed Budget 2027	Change from 2026 $	Change from 2026 %
TOTAL PUBLIC SAFETY-POLICE DEPARTMENT	**$ 8,778,749.57**	**$ 8,985,100.44**	**$ 9,423,915.01**	**$ 3,831,196.10**	**$ 9,153,962.00**	**$ (269,953.01)**	**-2.86%**
101-5210-521.11-10/SALARIES / SALARIES-PERMANENT-REGULR	$ 4,540,961.54	$ 4,629,734.31	$ 5,041,289.74	$ 2,045,726.27	**$ 5,092,681.00**	$ 51,391.26	1.02%
101-5210-521.11-20/SALARIES / SALARIES-PERM-OVERTIME	$ 643,199.94	$ 716,868.75	$ 585,000.00	$ 287,083.69	**$ 380,000.00**	$ (205,000.00)	-35.04%
101-5210-521.11-50/SALARIES / SALARIES-PT/TEMP-REGULAR	$ 29,864.87	$ 26,368.50	$ 37,000.00	$ 12,295.43	**$ 62,000.00**	$ 25,000.00	67.57%
101-5210-521.15-10/EMPLOYER CONTRIBUTIONS / BENEFITS-SOC SECURITY	$ 385,022.50	$ 393,315.57	$ 433,241.67	$ 172,302.36	**$ 420,726.00**	$ (12,515.67)	-2.89%
101-5210-521.15-20/EMPLOYER CONTRIBUTIONS / BENEFITS-EMPLOYER WRF	$ 733,438.08	$ 806,016.11	$ 869,259.98	$ 360,066.88	**$ 891,671.00**	$ 22,411.02	2.58%
101-5210-521.15-25/EMPLOYER CONTRIBUTIONS / BENEFITS-EMPL RETIREMENTS	$ 219,863.00	$ 231,805.00	$ 226,531.59	$ -	**$ 219,987.00**	$ (6,544.59)	-2.89%
101-5210-521.15-40/EMPLOYER CONTRIBUTIONS / BENEFITS-HEALTH INS	$ 1,525,179.19	$ 1,492,587.57	$ 1,565,300.24	$ 713,557.79	**$ 1,460,849.00**	$ (104,451.24)	-6.67%
101-5210-521.15-50/EMPLOYER CONTRIBUTIONS / BENEFITS-LIFE INS	$ 2,323.28	$ 1,681.66	$ 2,362.00	$ 424.92	**$ 2,293.00**	$ (69.00)	-2.92%
101-5210-521.15-60/EMPLOYER CONTRIBUTIONS / BENEFITS-WORKERS COMP	$ 71,772.04	$ 73,169.35	$ 71,995.91	$ 32,009.83	**$ 71,048.00**	$ (947.91)	-1.32%
101-5210-521.15-80/EMPLOYER CONTRIBUTIONS / BENEFITS-UNEMPLOYMNT COMP	$ -	$ -	$ -	$ -	**$ -**	$ -	0.00%
101-5210-521.15-91/EMPLOYER CONTRIBUTIONS / BENEFITS-CLTH,TOOL,BOOTS	$ 19,094.45	$ 21,729.64	$ 24,333.89	$ 20,460.44	**$ 22,957.00**	$ (1,376.89)	-5.66%
101-5210-521.15-94/EMPLOYER CONTRIBUTIONS / BENEFITS-BOOT ALLOWANCE	$ 150.00	$ 150.00	$ -	$ 150.00	**$ 150.00**	$ 150.00	0.00%
101-5210-521.21-80/PROFESSIONAL SERVICES / PROF SVCS - OTHER PROF SV	$ -	$ 9,125.00	$ 50,000.00	$ -	**$ 25,000.00**	$ (25,000.00)	-50.00%
101-5210-521.22-20/UTILITY SERVICES / UTILITES-GENERAL	$ 2,111.02	$ 2,122.95	$ 2,000.00	$ 1,464.84	**$ 2,000.00**	$ -	0.00%
101-5210-521.22-50/UTILITY SERVICES / UTILITIES-TELEPHONE	$ 58,902.97	$ 43,758.12	$ 44,000.00	$ 1,003.20	**$ 44,000.00**	$ -	0.00%
101-5210-521.24-10/RPR & MNT SVC-OTHER / RPR & MNT SVC-VEHICLES	$ 577.65	$ -	$ 1,000.00	$ -	**$ 1,000.00**	$ -	0.00%
101-5210-521.29-90/OTHER CONTRACTUAL SVCS / OTHER CONTR SVCS-MISC	$ 152,318.21	$ 162,134.21	$ 115,000.00	$ 74,790.04	**$ 120,000.00**	$ 5,000.00	4.35%
101-5210-521.31-90/OFFICE SUPPLIES / OFFICE SUPPLIES	$ 10,789.16	$ 11,137.75	$ 10,100.00	$ 4,371.81	**$ 10,100.00**	$ -	0.00%
101-5210-521.32-10/PUBLICATION, SUBS, DUES / PUBS, SUBS, DUES	$ 2,440.01	$ 2,920.64	$ 2,500.00	$ 780.00	**$ 2,500.00**	$ -	0.00%
101-5210-521.33-40/TRAVEL / TRAVEL & TRAINING	$ 120,420.36	$ 83,956.61	$ 90,000.00	$ 10,387.71	**$ 90,000.00**	$ -	0.00%
101-5210-521.34-90/OPERATING SUPPLIES / OPERATING SUPP-OTHER MISC	$ 34,250.76	$ 76,451.93	$ 65,000.00	$ 17,387.71	**$ 65,000.00**	$ -	0.00%
101-5210-521.35-10/REPAIR & MNT SUPPLIES / RPR & MNT SUPP-FUEL/OIL	$ 120,100.22	$ 111,602.73	$ 120,000.00	$ 46,068.53	**$ 110,000.00**	$ (10,000.00)	-8.33%
101-5210-521.35-20/REPAIR & MNT SUPPLIES / RPR & MNT SUPP-VEHCL PRTS	$ 38,948.33	$ 29,164.51	$ 20,000.00	$ 9,554.35	**$ 16,000.00**	$ (4,000.00)	-20.00%
101-5210-521.35-90/REPAIR & MNT SUPPLIES / RPR & MNT SUPP-MISC	$ 4,013.12	$ 4,026.89	$ 3,000.00	$ 208.00	**$ 3,000.00**	$ -	0.00%
101-5210-521.39-10/OTHER SUPPLIES & EXPENSE / OTHER SUPPLIES & EXPENSE	$ 62,524.04	$ 53,284.17	$ 45,000.00	$ 21,102.30	**$ 41,000.00**	$ (4,000.00)	-8.89%
101-5210-521.53-30/RENTS & LEASES / RENTS & LEASES-MACH & EQ	$ -	$ 1,988.47	$ -	$ -	**$ -**	$ -	0.00%
101-5210-521.59-10/LICENSES & PERMITS / LICENSES & PERMITS	$ -	$ -	$ -	$ -	**$ -**	$ -	0.00%
101-5210-521.81-10/CAPITAL EQUIPMENT / CAPITAL EQUIPMENT	$ 484.83	$ -	$ -	$ -	**$ -**	$ -	0.00%

FIRE DEPARTMENT

It is the mission of the Superior Fire Department to preserve life, property, and the environment; to promote public safety and foster economic growth. It is our goal to safely provide the highest quality of service to the Superior Community.

CORE SERVICES

FIRE: Fire response remains our primary responsibility. In addition to life safety considerations adequate fire response protects property, protects business, protects jobs, protects tax base, and lowers insurance costs.

FIRE PREVENTION, INSPECTION, and INVESTIGATION: This program is mandated by the Wisconsin Department of Safety and Professional Services to inspect all businesses and residential structures three units or greater at least one time annually. The program also provides for the investigation of all fires as well as fire education and prevention services.

EMERGENCY MEDICAL SERVICES: This program provides Emergency Medical Technician response to all medical emergencies within our fire district. EMS is a primary service comprising about 70% of our run volume. Expenses for this program are incurred mainly through training and supplies.

RESCUE: This program provides multiple rescue services including high angle, low angle, confined space, trench, warm water, and ice rescue.

SFD SPECIALIZED PROGRAMS

INDUSTRIAL FIRE: This program provides specialized equipment and training that is required to adequately respond to fires at large petroleum product-based facilities. The program is supported through a public private partnership which has formally been established as the Superior Petroleum Partners. This effort coordinates facilities that have similar interests in an effort to manage resources and increase response capabilities.

HAZARDOUS MATERIAL RESPONSE: Superior Fire represents the primary agency for hazardous materials response in the northwest, eight county area of Wisconsin. Our team also coordinates with members from Ashland Fire and Sawyer County to provide regional response. Funding for this program is provided through the Wisconsin Hazardous Material Response Network.

URBAN SEARCH AND RESCUE: This program provides urban search and rescue services which can be deployed throughout the state of Wisconsin. Superior Fire Department has 13 firefighters who are members of Wisconsin Task Force #1. This program has provided equipment and training to our personnel whose skills may be used on a local level or as part of a state response.

PAID FOR SERVICS: This program was developed to provide onsite training services to organizations and businesses. Training services this program provides include CPR, AED, First Aid, Incident Command, and Emergency Response Planning. Fees are charged for services provided. The program generates enough revenue to cover all expenses, pay for capital expenses, and offset medical program expenses.

CAR SEAT INSTALLATION PROGRAM: This program provides to the public free education and installation of car seats into vehicles. We have seven car seat technicians, allowing us to offer car seat checks daily as needed. Funding is covered through small donations from various organizations.

As we go through the budget process, it is ever important to remind ourselves that budgets are a reflection of priorities. In the fire department, our top priorities are life, safety, and protecting property or community assets. The short-term and long-term budget views must represent a balance between fiscally responsible spending and assuring we are not overexposing ourselves to risk. Through the support of city leadership and staff, securing opportunities through targeted grants, and building public-private partnerships, we are achieving success in addressing many of the department priorities.

Full Time Personnel	**2026**	**2027**
Fire Chief	1	1
Asst. Fire Chief	1	1
Fire Battalion Chief	3	3
Fire Captain	9	9
Motor Pump Operator	9	9
Fire Inspector	2	3
Firefighter	17	16
Administrative Assistant	1	1
Fire Mechanic	1	1
Total	**44**	**44**

FIRE DEPARTMENT	Actual 2024	Actual 2025	Adopted Budget 2026	6 Month Actual 2026	Proposed Budget 2027	Change from 2026 $	Change from 2026 %
TOTAL PUBLIC SAFETY-FIRE DEPARTMENT	**$ 5,534,501.05**	**$ 5,963,146.03**	**$ 5,947,375.25**	**$ 3,280,709.00**	**$ 6,673,314.00**	**$ 725,938.75**	**12.21%**
101-5220-522.11-10/SALARIES / SALARIES-PERMANENT-REGULR	$ 3,166,976.47	$ 3,471,525.49	$ 3,562,361.04	$ 1,948,705.42	**$ 4,003,609.00**	$ 441,247.96	12.39%
101-5220-522.11-20/SALARIES / SALARIES-PERM-OVERTIME	$ 276,122.92	$ 296,245.75	$ 180,000.00	$ 160,852.15	**$ 180,000.00**	$ -	0.00%
101-5220-522.15-10/EMPLOYER CONTRIBUTIONS / BENEFITS-SOC SECURITY	$ 56,178.96	$ 61,282.61	$ 63,973.32	$ 34,557.55	**$ 69,648.00**	$ 5,674.68	8.87%
101-5220-522.15-20/EMPLOYER CONTRIBUTIONS / BENEFITS-EMPLOYER WRF	$ 657,710.89	$ 739,747.17	$ 733,089.14	$ 421,083.61	**$ 872,927.00**	$ 139,837.86	19.08%
101-5220-522.15-25/EMPLOYER CONTRIBUTIONS / BENEFITS-EMPL RETIREMENTS	$ 147,517.00	$ 148,014.00	$ 149,694.44	$ -	**$ 164,423.00**	$ 14,728.56	9.84%
101-5220-522.15-40/EMPLOYER CONTRIBUTIONS / BENEFITS-HEALTH INS	$ 927,453.93	$ 944,153.57	$ 933,420.64	$ 570,578.35	**$ 1,054,922.00**	$ 121,501.36	13.02%
101-5220-522.15-50/EMPLOYER CONTRIBUTIONS / BENEFITS-LIFE INS	$ 1,318.36	$ 1,000.29	$ 1,202.00	$ 239.99	**$ 1,200.00**	$ (2.00)	-0.17%
101-5220-522.15-60/EMPLOYER CONTRIBUTIONS / BENEFITS-WORKERS COMP	$ 70,408.85	$ 77,193.85	$ 75,334.68	$ 42,736.26	**$ 82,835.00**	$ 7,500.32	9.96%
101-5220-522.15-91/EMPLOYER CONTRIBUTIONS / BENEFITS-CLTH,TOOL,BOOTS	$ 15,860.77	$ 15,813.87	$ 18,000.00	$ 13,843.03	**$ 18,450.00**	$ 450.00	2.50%
101-5220-522.15-94/EMPLOYER CONTRIBUTIONS / BENEFITS-BOOT ALLOWANCE	$ 300.00	$ 300.00	$ 300.00	$ 300.00	**$ 300.00**	$ -	0.00%
101-5220-522.21-40/PROFESSIONAL SERVICES / PROF SVCS-DATA PROCESSING	$ -	$ -	$ -	$ -	**$ -**	$ -	0.00%
101-5220-522.21-80/PROFESSIONAL SERVICES / PROF SVCS - OTHER PROF SV	$ -	$ -	$ -	$ -	**$ -**	$ -	0.00%
101-5220-522.22-20/UTILITY SERVICES / UTILITES-GENERAL	$ 37,633.18	$ 46,165.68	$ 42,000.00	$ 28,014.59	**$ 46,000.00**	$ 4,000.00	9.52%
101-5220-522.22-50/UTILITY SERVICES / UTILITIES-TELEPHONE	$ 40.00	$ -	$ -		**$ -**	$ -	0.00%
101-5220-522.24-10/RPR & MNT SVC-OTHER / RPR & MNT SVC-VEHICLES	$ 7,823.87	$ 719.42	$ 3,500.00	$ 630.00	**$ 3,500.00**	$ -	0.00%
101-5220-522.24-70/RPR & MNT SVC-OTHER / RPR & MNT SVC-BUILDINGS	$ 9,618.40	$ 12,316.43	$ 8,000.00	$ 7,558.07	**$ 8,000.00**	$ -	0.00%
101-5220-522.29-90/OTHER CONTRACTUAL SVCS / OTHER CONTRAC SVCS-MISC	$ 32,094.57	$ 26,227.62	$ 54,000.00	$ 5,716.47	**$ 54,000.00**	$ -	0.00%
101-5220-522.31-90/OFFICE SUPPLIES / OFFICE SUPPLIES	$ 926.81	$ 1,861.44	$ 2,000.00	$ 378.57	**$ 2,000.00**	$ -	0.00%
101-5220-522.32-10/PUBLICATION, SUBS, DUES / PUBS, SUBS, DUES	$ 2,530.88	$ 3,040.71	$ 2,500.00	$ 859.00	**$ 2,500.00**	$ -	0.00%
101-5220-522.33-40/TRAVEL / TRAVEL & TRAINING	$ 36,775.52	$ 18,693.30	$ 19,000.00	$ 2,906.71	**$ 19,000.00**	$ -	0.00%
101-5220-522.34-60/OPERATING SUPPLIES / MEDICAL	$ -	$ 17,122.90	$ 12,000.00	$ 6,690.24	**$ 8,000.00**	$ (4,000.00)	-33.33%
101-5220-522.34-90/OPERATING SUPPLIES / OPERATING SUPP-OTHER MISC	$ 4,563.89	$ 4,313.39	$ 6,000.00	$ 1,352.68	**$ 6,000.00**	$ -	0.00%
101-5220-522.35-10/REPAIR & MNT SUPPLIES / RPR & MNT SUPP-FUEL/OIL	$ 32,690.52	$ 27,131.35	$ 29,000.00	$ 9,900.68	**$ 26,000.00**	$ (3,000.00)	-10.34%
101-5220-522.35-20/REPAIR & MNT SUPPLIES / RPR & MNT SUPP-VEHIC PRTS	$ 32,477.60	$ 31,462.61	$ 34,000.00	$ 18,690.60	**$ 32,000.00**	$ (2,000.00)	-5.88%
101-5220-522.35-90/REPAIR & MNT SUPPLIES / RPR & MNT SUPP-MISC	$ -	$ -	$ -	$ -	**$ -**	$ -	0.00%
101-5220-522.39-10/OTHER SUPPLIES & EXPENSE / OTHER SUPPLIES & EXPENSE	$ 9,408.86	$ 10,642.32	$ 10,000.00	$ 2,677.77	**$ 10,000.00**	$ -	0.00%
101-5220-522.49-10/BUILDING MATERIALS & SUPP / BUILDING MATERIALS & SUPP	$ 8,068.80	$ 8,172.26	$ 8,000.00	$ 2,437.26	**$ 8,000.00**	$ -	0.00%
101-5220-522.81-10/CAPITAL EQUIPMENT / CAPITAL EQUIPMENT	$ -	$ -	$ -	$ -	**$ -**	$ -	0.00%
101-5220-522.82-10/CAPITAL IMPROVEMENTS / CAPITAL IMPROVEMENTS	$ -	$ -	$ -	$ -	**$ -**	$ -	0.00%

BUILDING INSPECTION

The Building Inspection Division is a customer-focused department that provides plan review, permits, and inspections for new and existing construction. The division protects the health, safety and welfare of the public by ensuring that minimum City, State, and Federal adopted codified standards are met - including the design, construction, strength and quality of materials, minimum provision for ingress and egress, sanitary facilities, natural and mechanical ventilation systems, electrical distribution and lighting systems. The division verifies that permitted work remains in compliance with applicable energy conservation codes, building performance codes, and fire safety standards for all public buildings and places of employment, including multi-family and one- and two-family dwellings.

The division is responsible for local code enforcement including property maintenance codes. The Building Inspection Division strives to protect and enhance property values by promoting and protecting public health and safety, aesthetics, accessibility, comfort, and the general welfare of City residents and businesses.

The division should be seen as a resource for developers, contractors, and the general public to seek information and find answers regarding safe building practices within the City of Superior. Building Inspection can be a valuable partner in the building process. The division will continue to improve and foster that relationship and work to build a public perception of good customer service, responsiveness, courtesy, and helpfulness.

Objectives:

- Continue to streamline the permit application process and expand the level of service offered to the community.
- Continue to focus on staff development, training, and internal procedures emphasizing efficiency and a positive customer experience

Full Time Personnel	2026	2027
Chief Building Inspector	1	1
Asst. Building Inspector	0	1
Building Inspector – Commercial Plumbing	0.5	1
Building Inspector – Commercial Electric	0	0
Building Inspector UDC I	2	0
Building Inspector UDC II	1	2
Code Compliance Officer II	1	1
Building Permit Technician	1	2
Assistant Building Permit Technician	1	0
Total	**7.5**	**8**

BUILDING INSPECTION	Actual 2024	Actual 2025	Adopted Budget 2026	6 Month Actual 2026	Proposed Budget 2027	Change from 2026 $	Change from 2026 %
TOTAL PUBLIC SAFETY-BUILDING INSPECTION	**$ 796,464.66**	**$ 896,709.02**	**$ 877,835.89**	**$ 397,028.79**	**$ 807,654.00**	**$ (70,181.89)**	**-7.99%**
101-5240-524.11-10/SALARIES / SALARIES-PERMANENT-REGULR	$ 434,834.73	$ 473,672.83	$ 505,781.21	$ 232,657.85	**$ 437,147.00**	$ (68,634.21)	-13.57%
101-5240-524.11-20/SALARIES / SALARIES-PERM-OVERTIME	$ 2,583.78	$ 5,874.31	$ 3,000.00	$ 2,779.40	**$ 3,000.00**	$ -	0.00%
101-5240-524.11-50/SALARIES / SALARIES-PT/TEMP-REGULAR	$ 25,374.64	$ 22,271.16	$ 33,714.25	$ -	**$ 85,464.00**	$ 51,749.75	153.50%
101-5240-524.15-10/EMPLOYER CONTRIBUTIONS / BENEFITS-SOC SECURITY	$ 33,192.62	$ 35,647.69	$ 41,500.90	$ 16,819.17	**$ 40,209.00**	$ (1,291.90)	-3.11%
101-5240-524.15-20/EMPLOYER CONTRIBUTIONS / BENEFITS-EMPLOYER WRF	$ 30,126.63	$ 34,937.78	$ 36,632.25	$ 16,951.46	**$ 31,911.00**	$ (4,721.25)	-12.89%
101-5240-524.15-25/EMPLOYER CONTRIBUTIONS / BENEFITS-EMPL RETIREMENTS	$ 18,539.00	$ 19,444.00	$ 21,699.82	$ -	**$ 21,024.00**	$ (675.82)	-3.11%
101-5240-524.15-40/EMPLOYER CONTRIBUTIONS / BENEFITS HLTH INSUR	$ 170,478.74	$ 195,492.48	$ 175,490.25	$ 97,746.24	**$ 134,008.00**	$ (41,482.25)	-23.64%
101-5240-524.15-50/EMPLOYER CONTRIBUTIONS / BENEFITS-LIFE INS	$ 859.80	$ 1,443.55	$ 1,120.00	$ 546.44	**$ 960.00**	$ (160.00)	-14.29%
101-5240-524.15-60/EMPLOYER CONTRIBUTIONS / BENEFITS-WORKERS COMP	$ 7,561.37	$ 8,051.29	$ 8,787.20	$ 3,758.81	**$ 8,331.00**	$ (456.20)	-5.19%
101-5240-524.15-94/EMPLOYER CONTRIBUTIONS / BENEFITS-BOOT ALLOWANCE	$ 750.00	$ 900.00	$ 750.00	$ 750.00	**$ 600.00**	$ (150.00)	-20.00%
101-5240-524.21-80/PROFESSIONAL SERVICES / OTHER PROF SERVICES	$ -	$ -	$ -	$ -	**$ -**	$ -	0.00%
101-5240-524.22-50/UTILITY SERVICES / UTILITIES-TELEPHONE	$ 9,142.19	$ 8,661.18	$ 8,000.00	$ 3,235.21	**$ 8,000.00**	$ -	0.00%
101-5240-524.29-90/OTHER CONTRACTUAL SVCS / OTHER CONTRAC SVCS-MISC	$ 37,789.47	$ 55,898.58	$ 21,500.00	$ 19,114.25	**$ 15,000.00**	$ (6,500.00)	-30.23%
101-5240-524.31-90/OFFICE SUPPLIES / OFFICE SUPPLIES	$ 2,262.77	$ 1,302.94	$ 2,000.00	$ 238.00	**$ 2,000.00**	$ -	0.00%
101-5240-524.32-10/PUBLICATION, SUBS, DUES / PUBS, SUBS, DUES	$ 3,232.55	$ 3,910.29	$ 2,300.00	$ 79.33	**$ 2,700.00**	$ 400.00	17.39%
101-5240-524.33-40/TRAVEL / TRAVEL & TRAINING	$ 9,849.40	$ 18,063.29	$ 11,000.00	$ 793.54	**$ 11,000.00**	$ -	0.00%
101-5240-524.34-90/OPERATING SUPPLIES / OPER SUPP-MISC	$ 1,636.21	$ 4,041.39	$ 1,260.00	$ 181.65	**$ 2,000.00**	$ 740.00	58.73%
101-5240-524.35-10/REPAIR & MNT SUPPLIES / RPR & MNT SUPP-FUEL/OIL	$ 2,428.21	$ 2,494.35	$ 1,500.00	$ 660.72	**$ 1,300.00**	$ (200.00)	-13.33%
101-5240-524.35-20/REPAIR & MNT SUPPLIES / RPR & MNT SUPP-VEHIC PRTS	$ 1,187.54	$ 1,163.23	$ 800.00	$ 591.72	**$ 1,000.00**	$ 200.00	25.00%
101-5240-524.35-90/REPAIR & MNT SUPPLIES / RPR & MNT SUPP-MISC	$ 310.22	$ -	$ -	$ -	**$ -**	$ -	0.00%
101-5240-524.39-10/OTHER SUPPLIES & EXPENSE / OTHER SUPPLIES & EXPENSE	$ 4,324.79	$ 3,438.68	$ 1,000.00	$ 125.00	**$ 2,000.00**	$ 1,000.00	100.00%
101-5240-524.81-10/CAPITAL EQUIPMENT / CAPITAL EQUIPMENT	$ -	$ -	$ -	$ -	**$ -**	$ -	0.00%

PUBLIC WORKS ADMINISTRATION

Public Works Administration is responsible for the direction, coordination, and oversight of all Public Works Divisions. This includes working with other City agencies and departments, the Mayor, the Common Council, businesses and citizens to safeguard and improve services and public infrastructure for the City of Superior. Public Works Divisions include:

- Highway and Street Maintenance and Construction
- Parks, Recreation & Forestry
- Central Equipment Agency
- Building Inspection
- Traffic Signals and Signs
- Airport
- Mass Transit
- *Environment Services – Enterprise Fund*
- *Landfill – Enterprise Fund*

Public Works Administration also incorporates Public Works Engineering which provides construction design and supervision for public works projects, City owned utility locates, erosion control and permitting of activities within the public right of way.

Objectives:

- Complete reconstruction of Hammond Avenue between Belknap Street and N 28th Street completion.
- E 5th Street reconstruction from 24th Ave E to 31st Ave E.
- Tower Ave Reconfiguration and Pavement Rehabilitation from N 28th Street to Belknap Street to be completed.
- Municipal Service Building Renovation: Begin design work based on a completed concept plan and report.
- Sidewalk Program: Perform annual sidewalk construction work to replace damaged sidewalks and ensure safe pedestrian routes throughout the city.
- Bus Shelter Replacement: Replace existing bus shelters with new ADA compliant shelters. Locations will coincide with ridership numbers and the Better Bus Blueprint.
- Barker's Island Causeway: Perform initial planning and design for an anticipated 2027 causeway and bridge replacement.
- Continuous planning of traffic mitigation for the upcoming Blatnik Bridge reconstruction to begin in 2027.
- Lead Service Lines: Design and administer year two of the City's annual plan to replace and eliminate residential lead water lines.

Vision

The vision for the future expands on the fundamental needs characterized by the Tower Ave. reconstruction and other recent projects focusing on the FHWA Safe System approach to design while increasing efficiency in infrastructure maintenance and asset management. The City owns and operates millions of dollars of public infrastructure. As with many older communities, the rate of investment in renewing and maintaining infrastructure has not kept pace with the passage of time. The City Council continues to identify the maintenance and improvement of existing assets as one of its highest priorities. The Public Works Department will pursue that priority by not only working smarter and more efficiently with available resources, but it will also look for ways to increase available funding for infrastructure work. One path is the continued exploration of external funding opportunities such as grants. It also includes a review of internal budget categories and requests for administrative and Council support for funding to prioritize City infrastructure needs.

Full Time Personnel	**2026**	**2027**
Public Works Director	1	1
Asst. Public Works Director	1	1
Civil Engineering Tech II	2	2
Admin Asst. – Public Works	.5	.5
Student Worker III	1	1
Total	**5.5**	**5.5**

PUBLIC WORKS - ADMINISTRATION	Actual 2024	Actual 2025	Adopted Budget 2026	6 Month Actual 2026	Proposed Budget 2027	Change from 2026 $	Change from 2026 %
TOTAL PUBLIC WORKS-ADMINISTRATION	**$ 473,911.66**	**$ 506,160.24**	**$ 473,704.41**	**$ 189,997.10**	**$ 469,594.00**	**$ (4,110.41)**	**-0.87%**
101-5310-531.11-10/SALARIES / SALARIES-PERMANENT-REGULR	$ 298,928.60	$ 321,091.07	$ 328,102.44	$ 128,727.65	**$ 309,051.00**	$ (19,051.44)	-5.81%
101-5310-531.11-20/SALARIES / SALARIES-PERM-OVERTIME	$ 47.68	$ 218.38	$ -	$ -	**$ -**	$ -	0.00%
101-5310-531.11-50/SALARIES / SALARIES-PT/TEMP-REGULAR	$ -	$ 11,284.01	$ -	$ 1,180.20	**$ -**	$ -	0.00%
101-5310-531.15-10/EMPLOYER CONTRIBUTIONS / BENEFITS-SOC SECURITY	$ 22,414.20	$ 24,782.02	$ 25,099.84	$ 9,805.60	**$ 23,642.00**	$ (1,457.84)	-5.81%
101-5310-531.15-20/EMPLOYER CONTRIBUTIONS / BENEFITS-EMPLOYER WRF	$ 20,990.58	$ 22,610.37	$ 23,623.38	$ 9,610.05	**$ 22,406.00**	$ (1,217.38)	-5.15%
101-5310-531.15-25/EMPLOYER CONTRIBUTIONS / BENEFITS-EMPL RETIREMENTS	$ 12,381.00	$ 12,747.00	$ 13,124.10	$ -	**$ 12,362.00**	$ (762.10)	-5.81%
101-5310-531.15-40/EMPLOYER CONTRIBUTIONS / BENEFITS-HEALTH INS	$ 54,974.95	$ 54,974.70	$ 54,974.47	$ 29,703.98	**$ 71,939.00**	$ 16,964.53	30.86%
101-5310-531.15-50/EMPLOYER CONTRIBUTIONS / BENEFITS-LIFE INS	$ 674.08	$ 693.63	$ 496.00	$ 284.37	**$ 496.00**	$ -	0.00%
101-5310-531.15-60/EMPLOYER CONTRIBUTIONS / BENEFITS-WORKERS COMP	$ 1,592.92	$ 1,737.66	$ 1,759.19	$ 749.53	**$ 1,773.00**	$ 13.81	0.78%
101-5310-531.15-94/EMPLOYER CONTRIBUTIONS / BENEFITS-BOOT ALLOWANCE	$ 397.50	$ 397.50	$ 525.00	$ 397.50	**$ 525.00**	$ -	0.00%
101-5310-531.22-50/UTILITY SERVICES / UTILITIES-TELEPHONE	$ 2,637.75	$ 2,318.25	$ 2,700.00	$ 1,264.95	**$ 2,200.00**	$ (500.00)	-18.52%
101-5310-531.24-90/RPR & MNT SVC-OTHER / RPR & MNT SVC-MISC	$ -	$ -	$ -	$ -	**$ -**	$ -	0.00%
101-5310-531.29-90/OTHER CONTRACTUAL SVCS / OTHER CONTRAC SVCS-MISC	$ 48,643.03	$ 35,315.52	$ 14,000.00	$ 5,752.51	**$ 14,000.00**	$ -	0.00%
101-5310-531.31-90/OFFICE SUPPLIES / OFFICE SUPPLIES	$ 322.43	$ 392.49	$ 400.00	$ 425.28	**$ 400.00**	$ -	0.00%
101-5310-531.32-10/PUBLICATION, SUBS, DUES / PUBS, SUBS, DUES			$ 500.00	$ 122.96	**$ 500.00**	$ -	0.00%
101-5310-531.33-40/TRAVEL / TRAVEL & TRAINING	$ 2,045.88	$ 4,542.59	$ 2,000.00		**$ 4,000.00**	$ 2,000.00	100.00%
101-5310-531.34-90/OPERATING SUPPLIES / OPERATING SUPP-OTHER MISC	$ 3,717.00	$ 9,299.43	$ 3,000.00	$ 685.28	**$ 3,000.00**	$ -	0.00%
101-5310-531.35-10/REPAIR & MNT SUPPLIES / RPR & MNT SUPP-FUEL/OIL	$ 3,128.45	$ 3,079.88	$ 2,500.00	$ 536.55	**$ 2,500.00**	$ -	0.00%
101-5310-531.35-20/REPAIR & MNT SUPPLIES / RPR & MNT SUPP-VEHIC PRTS	$ 773.53	$ 444.72	$ 900.00	$ 673.53	**$ 800.00**	$ (100.00)	-11.11%
101-5310-531.39-10/OTHER SUPPLIES & EXPENSE / OTHER SUPPLIES & EXPENSE	$ 242.08	$ 231.02	$ -	$ 77.16	**$ -**	$ -	0.00%

SHOP OPERATIONS

The Central Equipment Agency (CEA) provides for the preventative maintenance and repair of all City owned vehicles and equipment. Equipment is evaluated and tracked by mileage, hours, condition and safety to ensure safe and efficient operations while increasing the usable life of the equipment and reducing lost time and maintenance costs. The CEA is also charged with the purchase or provision of vehicles for all city departments. In providing this service, CEA personnel prepare specifications and make purchase recommendations.

Objectives

- Continue to provide responsive preventative and reactive maintenance services to support all City fleet services.
- Train staff and keep up-to-date on changing equipment maintenance needs including support of City electric vehicles.

The CEA uses documented work tracking and maintenance costs to demonstrate the need for equipment investment. Current equipment replacement funding does not match with expected equipment life cycles. The ability of the City to provide a service is directly related to the availability of the resources to provide the service. One of the core resources, along with labor and materials, is equipment. Moving into the future, City services will need to be encouraged to optimize the equipment they have through smart use and good maintenance. Additionally, a funding commitment will likely be needed to increase equipment replacement budgets to better align with predicted replacement schedules.

Full Time Personnel	**2026**	**2027**
Fleet Manager	1	1
Working Foreman	1	1
Certified Mechanic	4	4
Mechanic	4	4
Parts and Materials Clerk	1	1
Fleet Management Tech	1	1
Total	**12**	**12**

PUBLIC WORKS - SHOP OPERATIONS	Actual 2024	Actual 2025	Adopted Budget 2026	6 Month Actual 2026	Proposed Budget 2027	Change from 2026 $	Change from 2026 %
TOTAL PUBLIC WORKS-SHOP OPERATIONS	**$ 1,493,709.65**	**$ 1,574,397.14**	**$ 1,680,017.62**	**$ 704,569.18**	**$ 1,741,151.01**	**$ 61,133.39**	**3.64%**
101-5323-532.11-10/SALARIES / SALARIES-PERMANENT-REGULR	$ 757,893.79	$ 816,031.08	$ 896,709.42	$ 378,053.40	**$ 936,155.00**	$ 39,445.58	4.40%
101-5323-532.11-20/SALARIES / SALARIES-PERM-OVERTIME	$ 1,373.20	$ 2,398.69	$ 1,500.00	$ 1,326.16	**$ 1,500.00**	$ -	0.00%
101-5323-532.15-10/EMPLOYER CONTRIBUTIONS / BENEFITS-SOC SECURITY	$ 55,124.56	$ 59,460.36	$ 68,713.02	$ 27,713.20	**$ 71,731.00**	$ 3,017.98	4.39%
101-5323-532.15-20/EMPLOYER CONTRIBUTIONS / BENEFITS-EMPLOYER WRF	$ 52,392.15	$ 56,518.97	$ 64,671.08	$ 27,315.30	**$ 67,980.00**	$ 3,308.92	5.12%
101-5323-532.15-25/EMPLOYER CONTRIBUTIONS / BENEFITS-EMPL RETIREMENTS	$ 34,329.00	$ 34,870.00	$ 35,928.38	$ -	**$ 37,506.00**	$ 1,577.62	4.39%
101-5323-532.15-40/EMPLOYER CONTRIBUTIONS / BENEFITS-HEALTH INS	$ 226,710.00	$ 225,360.00	$ 250,176.24	$ 112,680.00	**$ 252,678.00**	$ 2,501.76	1.00%
101-5323-532.15-50/EMPLOYER CONTRIBUTIONS / BENEFITS-LIFE INSU	$ 1,411.16	$ 1,513.69	$ 1,920.00	$ 707.57	**$ 1,920.00**	$ -	0.00%
101-5323-532.15-60/EMPLOYER CONTRIBUTIONS / BENEFITS-WORKERS COMP	$ 21,615.79	$ 26,625.84	$ 26,064.48	$ 8,866.46	**$ 27,271.00**	$ 1,206.52	4.63%
101-5323-532.15-93/EMPLOYER CONTRIBUTIONS / BENEFITS-LIC FEE REIMB	$ 40.00	$ 61.50	$ 3,000.00	$ -	**$ 3,000.00**	$ -	0.00%
101-5323-532.15-94/EMPLOYER CONTRIBUTIONS / BENEFITS-BOOT ALLOWANCE	$ 3,000.00	$ 2,700.00	$ 4,060.00	$ 2,700.00	**$ 4,060.00**	$ -	0.00%
101-5323-532.22-20/UTILITY SERVICES / UTILITES-GENERAL	$ 66,767.41	$ 77,540.18	$ 70,000.00	$ 35,035.47	**$ 74,000.00**	$ 4,000.00	5.71%
101-5323-532.22-50/UTILITY SERVICES / UTILITIES-TELEPHONE	$ 675.25	$ 677.61	$ 850.00	$ 282.84	**$ 850.00**	$ -	0.00%
101-5323-532.24-20/RPR & MNT SVC-OTHER / RPR & MNT SVC-MACH & EQ	$ 33,418.77	$ 48,407.30	$ 38,425.00	$ 41,315.31	**$ 38,500.00**	$ 75.00	0.20%
101-5323-532.29-90/OTHER CONTRACTUAL SVCS / OTHER CONTRAC SVCS-MISC	$ 35,870.49	$ 33,624.79	$ 28,000.00	$ 9,727.12	**$ 28,000.00**	$ -	0.00%
101-5323-532.31-90/OFFICE SUPPLIES / OFFICE SUPPLIES	$ 1,052.61	$ 1,020.79	$ 1,000.00	$ 271.55	**$ 1,000.00**	$ -	0.00%
101-5323-532.32-10/PUBLICATION, SUBS, DUES / PUBS, SUBS, DUES	$ 4,735.00	$ 6,030.76	$ 4,700.00	$ 2,795.00	**$ 4,700.00**	$ -	0.00%
101-5323-532.33-40/TRAVEL / TRAVEL & TRAINING	$ 1,999.96	$ 1,674.62	$ 2,500.00	$ -	**$ 5,000.00**	$ 2,500.00	100.00%
101-5323-532.34-90/OPERATING SUPPLIES / OPERATING SUPP-OTHER MISC	$ 111,634.46	$ 93,635.05	$ 110,000.00	$ 47,148.99	**$ 110,000.00**	$ -	0.00%
101-5323-532.35-10/REPAIR & MNT SUPPLIES / RPR & MNT SUPP-FUEL/OIL	$ 1,364.76	$ 1,488.10	$ 1,800.00	$ 543.90	**$ 1,800.00**	$ -	0.00%
101-5323-532.35-30/REPAIR & MNT SUPPLIES / RPR/MNT SUPP-MACH/EQ PRTS	$ 77,319.13	$ 76,737.97	$ 66,000.00	$ 7,940.03	**$ 66,000.00**	$ -	0.00%
101-5323-532.35-90/REPAIR & MNT SUPPLIES / RPR & MNT SUPP-MISC	$ -	$ -	$ -	$ -	**$ -**	$ -	0.00%
101-5323-532.39-10/OTHER SUPPLIES & EXPENSE / OTHER SUPPLIES & EXPENSE	$ 4,777.66	$ 7,414.88	$ 4,000.00	$ 146.88	**$ 7,500.00**	$ 3,500.00	87.50%
101-5323-532.59-10/LICENSES & PERMITS / LICENSES & PERMITS	$ 204.50	$ 604.96	$ -	$ -	**$ -**	$ -	0.00%
101-5323-532.81-10/CAPITAL EQUIPMENT / CAPITAL EQUIPMENT	$ -	$ -	$ -	$ -	**$ -**	$ -	0.00%

BUILDINGS & GROUNDS

Building and Grounds consists of three employees that report to the Director of Parks, Recreation & Forestry. This budget line funds general building maintenance, remodeling and construction work for the maintenance and repairs of City buildings, structures and equipment.

Maintenance and Construction maintain and repair all park shacks, pavilions, put in and take out all boat ramps, fishing piers and minor building repairs as needed throughout the parks. They are responsible for playground safety inspections, replacement of equipment and surfacing in all city parks.

They also help support various departments with smaller repairs and funding of repairs such as a remodel of 2nd floor Finance/Building Inspection window, sheet rock at the Fairlawn Mansion, building of sign stands for the Business Improvement District (BID), pouring of concrete and snow removal, and wide variety of other carpentry projects that are small enough to be handled internally versus hired out by an external contractor.

Full Time Personnel	**2026**	**2027**
Facilities & Maintenance Construction Superintendent	1	1
Working Foreman	1	1
Maintenance & Construction Workers	2	2
Total	**4**	**4**

PUBLIC WORKS - BUILDINGS & GROUNDS	Actual 2024	Actual 2025	Adopted Budget 2025	6 Month Actual 2025	Proposed Budget 2027	Change from 2026 $	Change from 2026 %
TOTAL PUBLIC WORKS-BUILDINGS & GROUNDS	**$ 804,707.27**	**$ 986,783.81**	**$ 889,949.57**	**$ 274,821.87**	**$ 891,205.00**	**$ 1,255.43**	**0.14%**
101-5327-532.11-10/SALARIES / SALARIES-PERMANENT-REGULR	$ 250,750.06	$ 295,593.07	$ 324,766.93	$ 139,854.51	$ 322,696.00	$ (2,070.93)	-0.64%
101-5327-532.11-20/SALARIES / SALARIES-PERM-OVERTIME	$ -	$ 151.25	$ 500.00	$ 95.54	$ 5,000.00	$ 4,500.00	900.00%
101-5327-532.11-50/SALARIES / SALARIES-PT/TEMP-REGULAR	$ -	$ 23,257.54	$ -	$ 6,461.47	$ -	$ -	0.00%
101-5327-532.15-10/EMPLOYER CONTRIBUTIONS / BENEFITS-SOC SECURITY	$ 18,511.32	$ 23,673.20	$ 24,882.92	$ 11,101.83	$ 25,069.00	$ 186.08	0.75%
101-5327-532.15-20/EMPLOYER CONTRIBUTIONS / BENEFITS-EMPLOYER WRF	$ 17,302.93	$ 20,791.58	$ 23,195.96	$ 10,257.68	$ 23,474.00	$ 278.04	1.20%
101-5327-532.15-25/EMPLOYER CONTRIBUTIONS / BENEFITS-EMPL RETIREMENTS	$ 11,849.00	$ 12,240.00	$ 13,010.68	$ -	$ 13,108.00	$ 97.32	0.75%
101-5327-532.15-40/EMPLOYER CONTRIBUTIONS / BENEFITS-HEALTH INS	$ 56,840.24	$ 63,044.45	$ 75,866.68	$ 24,283.98	$ 74,118.00	$ (1,748.68)	-2.30%
101-5327-532.15-50/EMPLOYER CONTRIBUTIONS / BENEFITS-LIFE INSU	$ 1,234.80	$ 1,327.27	$ 640.00	$ 628.65	$ 640.00	$ -	0.00%
101-5327-532.15-60/EMPLOYER CONTRIBUTIONS / BENEFITS-WORKERS COMP	$ 4,964.98	$ 24,700.06	$ 6,436.40	$ 2,863.77	$ 6,450.00	$ 13.60	0.21%
101-5327-532.15-93/EMPLOYER CONTRIBUTIONS / BENEFITS-LIC FEE REIMB	$ 40.00	$ 313.25	$ -	$ 21.50	$ -	$ -	0.00%
101-5327-532.15-94/EMPLOYER CONTRIBUTIONS / BENEFITS-BOOT ALLOWANCE	$ 450.00	$ 600.00	$ 600.00	$ 450.00	$ 600.00	$ -	0.00%
101-5327-532.22-50/UTILITY SERVICES / UTILITIES-TELEPHONE	$ -	$ -	$ -	$ 46.68	$ -	$ -	0.00%
101-5327-532.24-70/RPR & MNT SVC-OTHER / RPR & MNT SVC-BUILDINGS	$ 11,682.10	$ 17,611.14	$ 14,000.00	$ 22,703.06	$ 14,000.00	$ -	0.00%
101-5327-532.29-90/OTHER CONTRACTUAL SVCS / OTHER CONTRAC SVCS-MISC	$ 38,505.98	$ 43,559.47	$ 37,500.00	$ 14,764.69	$ 37,500.00	$ -	-77.69%
101-5327-532.31-90/OFFICE SUPPLIES / OFFICE SUPPLIES	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
101-5327-532.32-10/PUBLICATION, SUBS, DUES / PUBS, SUBS, DUES	$ -	$ 28.49	$ -	$ -	$ -	$ -	0.00%
101-5327-532.33-40/TRAVEL / TRAVEL & TRAINING	$ 1,999.98	$ 1,634.62	$ -	$ -	$ -	$ -	0.00%
101-5327-532.34-90/OPERATING SUPPLIES / OPERATING SUPP-OTHER MISC	$ 39,172.31	$ 104,520.92	$ 15,000.00	$ 35,973.56	$ 15,000.00	$ -	0.00%
101-5327-532.35-10/REPAIR & MNT SUPPLIES / RPR & MNT SUPP-FUEL/OIL	$ 4,494.61	$ 3,951.99	$ 3,500.00	$ 1,633.95	$ 3,500.00	$ -	0.00%
101-5327-532.35-20/REPAIR & MNT SUPPLIES / RPR & MNT SUPP-VEHIC PRTS	$ 1,758.36	$ 1,445.85	$ 1,050.00	$ 3,681.00	$ 1,050.00	$ -	0.00%
101-5327-532.35-90/REPAIR & MNT SUPPLIES / RPR & MNT SUPP-MISC	$ 4,616.40	$ 5,322.44	$ 8,000.00	$ -	$ 8,000.00	$ -	0.00%
101-5327-532.53-91/RENTS & LEASES / GOVT CENTER	$ 340,534.20	$ 343,017.22	$ 341,000.00	$ -	$ 341,000.00	$ -	0.00%
101-5327-532.59-10/LICENSES & PERMITS / LICENSES & PERMITS	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
101-5327-532.82-10/CAPITAL IMPROVEMENTS / CAPITAL IMPROVEMENTS	$ -	$ -	$ -	$ -	$ -	$ -	0.00%

STREETS & SIDEWALKS MAINTANENCE & CONSTRUCTION

The Street Division of Public Works is responsible for the year-round improvement, repair, and maintenance of over 200 miles of streets and 50 miles of alleys within the City of Superior. Located at the Municipal Service Building (MSB) at 2301 Hill Avenue, the Division performs work including:

- Street Reconstruction and Paving
- Snow Removal and Ice Control
- Pothole Patching
- Crack Sealing
- Gravel Street and Alley Grading
- Pavement Sweeping
- Culvert Replacement Including Large Diameter
- Ditching
- Public Parking Lot Construction
- Razing Services
- Perform Spring Clean-up
- Assist Other Departments and Divisions with Earthwork and Paving Related Projects
- 24/7 On Call Response for Emergency Events

Objectives

- Provide routine services in the most efficient and cost-effective way possible.
- Focus on efficient and effective winter road maintenance practices and technology.
- Prioritize sidewalk snow removal practices to promote pedestrian winter mobility.
- Completion of the annual mill and overlay plan.

Full Time Personnel	**2026**	**2027**
Public Works Superintendent	1	1
Working Foreman	1	1
Heavy Equipment Operator	7	7
Medium Equipment Operator	7	7
Light Equipment Operator	8	8
Staff Assistant	1	1
Seasonal	5	5
Total	**30**	**30**

PUBLIC WORKS - STREETS & SIDEWALKS	Actual 2024	Actual 2025	Adopted Budget 2026	6 Month Actual 2026	Proposed Budget 2027	Change from 2026 $	Change from 2026 %
101-5330/PUBLIC WORKS-HWY & STREET MAINT & CONS	**$ 3,170,249.55**	**$ 3,358,262.65**	**$ 3,661,730.84**	**$ 1,674,276.87**	**$ 3,758,334.00**	**$ 96,603.16**	**2.64%**
101-5330-533.11-10/SALARIES / SALARIES-PERMANENT-REGULR	$ 1,395,394.32	$ 1,502,249.46	$ 1,640,892.14	$ 733,635.22	**$ 1,720,208.00**	$ 79,315.86	4.83%
101-5330-533.11-20/SALARIES / SALARIES-PERM-OVERTIME	$ 57,415.69	$ 91,685.99	$ 80,000.00	$ 57,496.98	**$ 80,000.00**	$ -	0.00%
101-5330-533.11-50/SALARIES / SALARIES-PT/TEMP-REGULAR	$ 57,453.41	$ 49,829.40	$ 129,959.76	$ 15,235.85	**$ 138,524.00**	$ 8,564.24	6.59%
101-5330-533.15-10/EMPLOYER CONTRIBUTIONS / BENEFITS-SOC SECURITY	$ 109,063.26	$ 118,971.11	$ 142,355.17	$ 56,667.60	**$ 149,078.00**	$ 6,722.83	4.72%
101-5330-533.15-20/EMPLOYER CONTRIBUTIONS / BENEFITS-EMPLOYER WRF	$ 99,283.76	$ 112,250.65	$ 124,624.23	$ 55,630.40	**$ 131,240.00**	$ 6,615.77	5.31%
101-5330-533.15-25/EMPLOYER CONTRIBUTIONS / BENEFITS-EMPL RETIREMENTS	$ 72,251.00	$ 72,649.00	$ 74,434.08	$ -	**$ 77,949.00**	$ 3,514.92	4.72%
101-5330-533.15-40/EMPLOYER CONTRIBUTIONS / BENEFITS-HEALTH INSUR	$ 457,357.68	$ 534,641.65	$ 571,605.23	$ 277,465.60	**$ 564,013.00**	$ (7,592.23)	-1.33%
101-5330-533.15-50/EMPLOYER CONTRIBUTIONS / BENEFITS-LIFE INSUR	$ 2,691.12	$ 2,931.09	$ 4,000.00	$ 1,337.06	**$ 4,000.00**	$ -	0.00%
101-5330-533.15-60/EMPLOYER CONTRIBUTIONS / BENEFITS-WORKERS COMP	$ 50,876.14	$ 56,663.64	$ 61,126.23	$ 26,605.18	**$ 64,088.00**	$ 2,961.77	4.85%
101-5330-533.15-80/EMPLOYER CONTRIBUTIONS / BENEFITS-UNEMPLOYMENT CMP	$ 1,889.47	$ 7,371.04	$ 3,000.00	$ -	**$ 3,000.00**	$ -	0.00%
101-5330-533.15-91/EMPLOYER CONTRIBUTIONS / BENEFITS-CLTH,TOOL,BOOTS	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
101-5330-533.15-93/EMPLOYER CONTRIBUTIONS / BENEFITS-LIC FEE REIMB	$ 59.00	$ 166.60	$ 160.00	$ 21.50	**$ 160.00**	$ -	0.00%
101-5330-533.15-94/EMPLOYER CONTRIBUTIONS / BENEFITS-BOOT ALLOWANCE	$ 2,895.88	$ 3,450.00	$ 3,600.00	$ 3,450.00	**$ 3,600.00**	$ -	0.00%
101-5330-533.22-20/UTILITY SERVICES / UTILITES-GENERAL	$ 276,488.76	$ 262,198.78	$ 245,000.00	$ 115,527.20	**$ 245,000.00**	$ -	0.00%
101-5330-533.22-50/UTILITY SERVICES / UTILITIES-TELEPHONE	$ 998.56	$ 1,001.08	$ 1,100.00	$ 417.56	**$ 1,100.00**	$ -	0.00%
101-5330-533.24-90/RPR & MNT SVC-OTHER / RPR & MNT SVC-MISC	$ 111,409.08	$ 80,175.55	$ 136,500.00	$ 39,403.93	**$ 125,000.00**	$ (11,500.00)	-8.42%
101-5330-533.29-90/OTHER CONTRACTUAL SVCS / OTHER CONTRACT SVCS-MISC	$ 30,324.20	$ 7,690.25	$ 20,000.00	$ 5,764.62	**$ 20,000.00**	$ -	0.00%
101-5330-533.31-90/OFFICE SUPPLIES / OFFICE SUPPLIES	$ 1,634.86	$ 4,892.45	$ 1,500.00	$ 178.88	**$ 1,500.00**	$ -	0.00%
101-5330-533.32-10/PUBLICATION, SUBS, DUES / PUBS, SUBS, DUES	$ -	$ 374.20	$ -	$ 182.29	$ -	$ -	0.00%
101-5330-533.33-40/TRAVEL / TRAVEL & TRAINING	$ 3,999.98	$ 3,042.94	$ 2,000.00	$ -	**$ 2,000.00**	$ -	0.00%
101-5330-533.34-90/OPERATING SUPPLIES / OPERATING SUPP-OTHER MISC	$ 42,992.44	$ 21,472.67	$ 12,000.00	$ 2,938.91	**$ 20,000.00**	$ 8,000.00	66.67%
101-5330-533.35-10/REPAIR & MNT SUPPLIES / RPR & MNT SUPP-FUEL/OIL	$ 139,096.61	$ 134,252.89	$ 180,000.00	$ 87,243.70	**$ 180,000.00**	$ -	0.00%
101-5330-533.35-20/REPAIR & MNT SUPPLIES / RPR & MNT SUPP-VEHIC PRTS	$ 197,791.86	$ 233,142.53	$ 191,874.00	$ 183,995.89	**$ 191,874.00**	$ -	0.00%
101-5330-533.35-90/REPAIR & MNT SUPPLIES / RPR & MNT SUPP-MISC	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
101-5330-533.39-10/OTHER SUPPLIES & EXPENSE / OTHER SUPPLIES & EXPENSE	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
101-5330-533.53-90/RENTS & LEASES / RENTS & LEASES-OTHER MISC	$ 58,882.47	$ 57,159.68	$ 36,000.00	$ 11,078.50	**$ 36,000.00**	$ -	0.00%
101-5330-533.81-10/CAPITAL EQUIPMENT / CAPITAL EQUIPMENT	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
101-5330-533.82-10/CAPITAL IMPROVEMENTS / CAPITAL IMPROVEMENTS	$ -	$ -	$ -	$ -	$ -	$ -	0.00%

TRAFFIC SIGNALS & SIGNS

Traffic Signals and Signs provides for the maintenance and repair of all traffic signs, traffic signals, school flashers, and warning flashers throughout the City. This division is also responsible for painting crosswalks and other pavement markings, City construction traffic control, and providing barricades for City events.

Full Time Personnel	2026	2027
Skilled Laborer	2	2
Total	**2**	**2**

PUBLIC WORKS - SIGNALS & SIGNS	Actual 2024	Actual 2025	Adopted Budget 2026	6 Month Actual 2026	Proposed Budget 2027	Change from 2026 $	Change from 2026 %
TOTAL PUBLIC WORKS-TRAFFIC SIGNALS & SIGNS	**$ 405,671.20**	**$ 520,451.51**	**$ 490,401.30**	**$ 157,499.48**	**$ 501,447.00**	**$ 11,045.70**	**2.25%**
101-5346-534.11-10/SALARIES / SALARIES-PERMANENT-REGULR	$ 122,166.19	$ 135,437.78	$ 137,503.77	$ 61,035.48	**$ 142,610.00**	$ 5,106.23	3.71%
101-5346-534.11-20/SALARIES / SALARIES-PERM-OVERTIME	$ 996.56	$ 1,872.25	$ 2,000.00	$ 298.18	**$ 2,000.00**	$ -	0.00%
101-5346-534.11-50/SALARIES / SALARIES-PT/TEMP-REGULAR	$ 17,807.16	$ 28,216.20	$ 51,983.90	$ 2,676.80	**$ 55,410.00**	$ 3,426.10	6.59%
101-5346-534.15-10/EMPLOYER CONTRIBUTIONS / BENEFITS-SOC SECURITY	$ 10,076.11	$ 11,914.43	$ 14,648.81	$ 4,582.93	**$ 15,302.00**	$ 653.19	4.46%
101-5346-534.15-20/EMPLOYER CONTRIBUTIONS / BENEFITS-EMPLOYER WRF	$ 8,498.21	$ 9,553.81	$ 13,787.11	$ 4,415.64	**$ 14,501.00**	$ 713.89	5.18%
101-5346-534.15-25/EMPLOYER CONTRIBUTIONS / BENEFITS - EMPL RETIREMNT	$ 7,297.00	$ 7,513.00	$ 7,659.51	$ -	**$ 8,001.00**	$ 341.49	4.46%
101-5346-534.15-40/EMPLOYER CONTRIBUTIONS / BENEFITS-HEALTH INSUR	$ 34,165.45	$ 48,854.85	$ 49,633.62	$ 24,816.84	**$ 50,130.00**	$ 496.38	1.00%
101-5346-534.15-50/EMPLOYER CONTRIBUTIONS / BENEFITS-LIFE INSUR	$ 476.72	$ 451.64	$ 320.00	$ 210.86	**$ 320.00**	$ -	0.00%
101-5346-534.15-60/EMPLOYER CONTRIBUTIONS / BENEFITS-WORKERS COMP	$ 5,088.60	$ 5,975.46	$ 6,864.58	$ 1,804.53	**$ 7,173.00**	$ 308.42	4.49%
101-5346-534.15-93/EMPLOYER CONTRIBUTIONS / BENEFITS-LIC FEE REIMB	$ -	$ -	$ -	$ -	**$ -**	$ -	0.00%
101-5346-534.15-94/EMPLOYER CONTRIBUTIONS / BENEFITS-BOOT ALLOWANCE	$ 300.00	$ 300.00	$ 300.00	$ 300.00	**$ 300.00**	$ -	0.00%
101-5346-534.22-20/UTILITY SERVICES / UTILITES-GENERAL	$ 5,187.00	$ 4,832.74	$ 5,000.00	$ 2,158.32	**$ 5,000.00**	$ -	0.00%
101-5346-534.24-90/RPR & MNT SVC-OTHER / RPR & MNT SVC-MISC	$ 80,395.08	$ 106,144.23	$ 84,000.00	$ 31,175.78	**$ 84,000.00**	$ -	0.00%
101-5346-534.29-90/OTHER CONTRACTUAL SVCS / OTHER CONTRAC SVCS-MISC	$ 68,487.23	$ 111,088.87	$ 70,000.00	$ 69.81	**$ 70,000.00**	$ -	0.00%
101-5346-534.31-90/OFFICE SUPPLIES / OFFICE SUPPLIES	$ -	$ -	$ -	$ -	**$ -**	$ -	0.00%
101-5346-534.34-90/OPERATING SUPPLIES / OPERATING SUPP-OTHER MISC	$ 36,443.69	$ 38,688.76	$ 40,000.00	$ 20,476.00	**$ 40,000.00**	$ -	0.00%
101-5346-534.35-10/REPAIR & MNT SUPPLIES / RPR & MNT SUPP-FUEL/OIL	$ 5,935.44	$ 6,642.04	$ 5,500.00	$ 2,214.85	**$ 5,500.00**	$ -	0.00%
101-5346-534.35-20/REPAIR & MNT SUPPLIES / RPR & MNT SUPP-VEHIC PRTS	$ 2,350.76	$ 2,965.45	$ 1,200.00	$ 1,263.46	**$ 1,200.00**	$ -	0.00%
101-5346-534.81-10/CAPITAL EQUIPMENT / CAPITAL EQUIPMENT	$ -	$ -	$ -	$ -	**$ -**	$ -	0.00%

AIRPORT

The Richard I. Bong Airport is a public use airport owned by the City and operated under contractual agreement. It is included in the National Plan of Integrated Airport Systems in which it is categorized as general aviation. The airport is home to approximately 52 aircraft and averages 53 aircraft operations per day.

The airport and its related facilities offer the following services:

- Longest runway – 5,100' x 75'
- GPS and Non-Directional Beacon approaches (2)
- Medium-intensity, radio-controlled runway lighting
- Major airframe and power plant repairs
- Runway End Identification Lights, Precision Approach Path Indicators 3/21
- Civil Air Patrol unit on field
- Main terminal building
- Privately-owned restaurant
- St. Luke's I Emergency Medevac helicopter and Life Link III ambulance lease storage hangars
- Aviation Fuel 100LL and Jet A
- Flight training/aircraft rental
- Air rides
- Skydiving
- Ultralight training
- Hang glider training
- Powered parachute rides
- Glider rides
- Hot air balloon rides

The General Fund budget supports the operating contract and expenses for utilities, plowing, mowing and cleaning. Wisconsin Department of Transportation Bureau of Aeronautics entitlement funding, passed down from the Federal Aviation Administration, is directly tied to the number of aircraft using the airport annually and is used to fund improvements to the airport facilities.
Daily operation is performed through an Airport Management Agreement with Twin Ports Flying Service.

Objectives

- To provide safe and efficient aviation facilities for the citizens of our community and visitors to our community.
- To maintain and develop the airport, in an environmentally sound manner, as a vital part of the local, state, national and global economy and multi-modal transportation network.

- To administer the airport efficiently and in compliance with all local, state, and federal laws and policies regarding airport and grant administration; and to consider all available funding sources for airport maintenance and development.

PUBLIC WORKS - AIRPORT	Actual 2024	Actual 2025	Adopted Budget 2026	6 Month Actual 2026	Proposed Budget 2027	Change from 2026 $	Change from 2026 %
TOTAL PUBLIC WORKS-AIRPORT	**$ 123,547.79**	**$ 136,327.53**	**$ 131,883.00**	**$ 65,406.02**	**$ 141,000.00**	**$ 9,117.00**	**6.91%**
101-5351-535.21-80/PROFESSIONAL SERVICES / PROF SERVICES-OTHER MISC	$ 57,545.25	$ 62,381.69	$ 56,185.00	$ 10,297.82	**$ 60,000.00**	$ 3,815.00	6.79%
101-5351-535.22-20/UTILITY SERVICES / UTILITES-GENERAL	$ 29,330.78	$ 31,283.79	$ 31,500.00	$ 17,660.36	**$ 40,000.00**	$ 8,500.00	26.98%
101-5351-535.22-50/UTILITY SERVICES / UTILITIES-TELEPHONE	$ 3,631.29	$ 5,647.61	$ 3,528.00	$ 834.74	**$ 2,200.00**	$ (1,328.00)	-37.64%
101-5351-535.24-90/RPR & MNT SVC-OTHER / RPR & MNT SVCS-MISC	$ -	$ 6,275.07	$ -	$ 10,909.50	**$ -**	$ -	0.00%
101-5351-535.29-90/OTHER CONTRACTUAL SVCS / OTHER CONTRAC SVCS-MISC	$ 4,221.17	$ 2,372.12	$ 5,670.00	$ 16,342.60	**$ 4,300.00**	$ (1,370.00)	-24.16%
101-5351-535.34-90/OPERATING SUPPLIES / OPERATING SUPP-OTHER MISC	$ 9,882.50	$ 11,040.00	$ 10,000.00	$ 17.88	**$ 10,000.00**	$ -	0.00%
101-5351-535.35-10/REPAIR & MNT SUPPLIES / RPR & MNT SUPP-FUEL/OIL	$ 5,008.87	$ 4,789.97	$ 7,500.00	$ 5,088.90	**$ 7,000.00**	$ (500.00)	-6.67%
101-5351-535.35-20/REPAIR & MNT SUPPLIES / RPR & MNT SUPP-VEHIC PRTS	$ 2,738.08	$ 7,293.27	$ 3,500.00	$ 1,015.30	**$ 3,500.00**	$ -	0.00%
101-5351-535.35-90/REPAIR & MNT SUPPLIES / RPR & MNT SUPP-MISC	$ 9,009.22	$ 876.52	$ 10,500.00	$ 3,198.01	**$ 10,500.00**	$ -	0.00%
101-5351-535.39-10/OTHER SUPPLIES & EXPENSE / OTHER SUPPLIES & EXPENSE	$ 2,180.63	$ 1,876.92	$ 3,500.00	$ 40.91	**$ 3,500.00**	$ -	0.00%
101-5351-535.82-10/CAPITAL IMPROVEMENTS / CAPITAL IMPROVEMENTS	$ -	$ 2,490.57	$ -	$ -	**$ -**	$ -	0.00%

MASS TRANSIT

Mass Transit provides for Duluth Transit Authority (DTA) services to the City including regular route public transportation services, plus curb-to-curb transportation for disabled riders.

Daily operations are provided by Duluth Transit Authority.

Objectives

- To continue partnering with the DTA to provide public transportation options for the City of Superior.
- Increase the services and routes provided to the City of Superior.

PUBLIC WORKS - MASS TRANSIT	Actual 2024	Actual 2025	Adopted Budget 2026	6 Month Actual 2026	Proposed Budget 2027	Change from 2026 $	Change from 2026 %
TOTAL PUBLIC WORKS-MASS TRANSIT	**$ 1,117,539.49**	**$ 1,226,964.19**	**$ 1,270,673.00**	**$ 606,936.66**	**$ 1,273,193.00**	**$ 2,520.00**	**0.20%**
101-5352-535.29-90/OTHER CONTRACTUAL SVCS / OTHER CONTRAC SVCS-MISC	$ 1,117,539.49	$ 1,226,964.19	$ 1,270,673.00	$ 606,936.66	**$ 1,273,193.00**	$ 2,520.00	0.20%

ANIMAL SHELTER

The City of Superior has an Animal Care and Facility Agreement with the Humane Society of Douglas County (HSDC) for operation of the city-owned animal shelter located at 138 Moccasin Mike Road in Superior. The agreement term is through December 31, 2026, with a renewable additional three (3) year option period if agreed upon by both parties.

Through this agreement, HSDC provides shelter, medical care and adoption services to abandoned, lost and misplaced animals. Services are provided for approximately 1,000 animals each year from the City of Superior and Douglas County.

The agreement stipulates that the City will pay for utility costs of the building.

COMMUNITY SERVICES - ANIMAL SHELTER	Actual 2024	Actual 2025	Adopted Budget 2026	6 Month Actual 2025	Proposed Budget 2027	Change from 2026 $	Change from 2026 %
TOTAL HEALTH & HUMAN SERVICES-ANIMAL SHELTER	**$ 155,079.03**	**$ 38,235.85**	**$ 47,000.00**	**$ -**	**$ 39,000.00**	**$ (8,000.00)**	**-17.02%**
101-5410-541.22-20/UTILITY SERVICES / UTILITES-GENERAL	$ 35,079.03	$ 33,235.85	$ 42,000.00	$ -	$ 39,000.00	$ (3,000.00)	-7.14%
101-5410-541.24-90/RPR & MNT SVC-OTHER / RPR & MNT SVC-MISC	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
101-5410-541.29-90/OTHER CONTRACTUAL SVCS / OTHER CONTRACT SVCS-MISC	$ 120,000.00	$ 5,000.00	$ 5,000.00	$ -	$ -	$ (5,000.00)	-100.00%

COMMUNITY SERVICES

The City of Superior General Fund supports several organizations through a Community Services grant program. The recipients of these grant funds are:

- Northwest Wisconsin Community Service Agency (NWCSA): The City of Superior owns the Senior Center building located at 1527 Tower Avenue and pays NWCSA an annual stipend to manage, maintain and operate the center. NWCSA provides a variety of programming for our senior citizens such as bingo, cribbage, and a number of social events throughout the year.
- Mayor's Commission on Disabilities: The City of Superior supports our citizens with disabilities through an annual donation to the Mayor's Commission on Disabilities.
- Mayor's Commission on Communities of Color: The City of Superior will begin investing more to support our communities of color through this commission with the addition if this grant.

COMMUNITY SERVICES	Actual 2024	Actual 2025	Adopted Budget 2026	6 Month Actual 2026	Proposed Budget 2027	Change from 2026 $	Change from 2026 %
TOTAL COMMUNITY SERVICES	**$ 204,700.00**	**$ 149,595.11**	**$ 484,000.00**	**$ 6,445.95**	**$ 503,706.00**	**$ 19,706.00**	**4.07%**
101-5452-545.72-10/GRANTS, DNTNS-OTHER ORGAN / GRANTS, DNTNS-OTHER ORGAN	$ 49,700.00	$ 56,700.00	$ 58,000.00	$ 6,445.95	$ 58,000.00	$ -	0.00%
101-5512-551.24-70/RPR & MNT SVC-OTHER / RPR & MNT SVC-BUILDINGS	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
101-5512-551.29-90/OTHER CONTRACTUAL SVCS / OTHER CONTRAC SVCS-MISC	$ 155,000.00	$ 92,895.11	$ 426,000.00	$ -	$ 445,706.00	$ 19,706.00	4.63%

Receiving Organization	2024	2025	Budget 2026	YTD Actual 2026	Budget 2027
Mayor's Commission on Disabilities	$ 700.00	$ 700.00	$ 1,000.00	$ -	$ 1,000.00
Mayor's Commission on Communities of Color	$ -		$ 1,000.00	$ -	$ 1,000.00
Museums	$ 155,000.00	$ 92,543.29	$ 426,000.00	$ -	$ 445,706.00
Superior Days	$ 6,000.00	$ 6,000.00	$ 6,000.00	$ 6,000.00	$ 6,000.00
Sister City	$ -	$ 7,000.00	$ -	$ -	$ -
Community Services - Unallocated	$ -	$ 51.82	$ 50,000.00	$ 445.95	$ 50,000.00
Miscellaneous Event Sponsorship	$ -	$ 300.00	$ -	$ -	$ -
Northwest Wisconsin Community Service Agency - Senior Center Management	$ 43,000.00	$ 43,000.00	$ -	$ -	$ -

SUPERIOR HISTORIC PROPERTIES

Superior Historic Properties is dedicated to preserving, maintaining, and advancing the historic properties of the City of Superior. Through stewardship of Fairlawn Mansion, the SS Meteor Maritime Museum, and the Old Firehouse & Police Museum, we provide engaging educational and entertainment programming that brings history to life. The Historic Properties Division of Public Works under the direction of the Parks, Recreation, and Forestry Division is responsible for the year-round operations, improvement, and maintenance of three historic properties owned by the City of Superior. The three museums offer residents and visitors a window into Superior's History, and include:

- Tours
- Events
- Private Rentals
- Gift shops
- School field trips

Mission

Superior Historic Properties fosters a deeper understanding and appreciation of Superior's heritage and its role within the greater Twin Ports region, ensuring these stories continue to inspire and connect generations to come.

Objectives:

Core Objectives

- Provide a positive customer experience
- Preserve and interpret the City's cultural and historic resources
- Maintain historic structures through proactive facility care and capital planning

Secondary Objectives

- Expand school and youth programming to increase educational impact
- Grow community use through events, tours, and rentals
- Improve accessibility and visitor amenities at all sites
- Improve ongoing collections care and exhibit development
- Strengthen marketing and partnerships to increase visitation and revenue

Full-Time Personnel	**2026**	**2027**
Historic Properties Director 40 hrs/week		$38.43/hr
Historic Properties Manager 40hrs/week		$35.04/hr
Historic Properties Admin Assistant(s) 2 20hrs/week		$23.24/hr
Admin Assistant		$23.24/hr
Historic Properties Maintenance Coordinator 25hrs/week		$21.34/hr

Part-Time Personnel	**2026**	**2027**
Historic Properties Tour Guides		$16.72/hr

	City of Superior 2027 Public Museum Fund - Fund 283				
Account Number/Name	2025 Actual	2026 Budget	2026 YTD as of 9/11/26	2026 Projection	2027 Proposed
283-0000-432.10-00/Culture Recreation / FEDERAL GRANTS / FEDERAL GRANTS	-	-	-	-	-
283-0000-435.70-00/Culture Recreation / STATE GRANTS / STATE GRANTS	-	15,000	-	15,000	15,000
283-0000-467.70-00/Culture Recreation / MUSEUM ADMISSION	44,285	80,000	60,011	90,016	100,000
283-0000-467.71-00/Culture Recreation / MUSEUM GIFTSHOP	8,932	25,000	12,676	19,015	20,000
283-0000-467.72-00/Culture Recreation / MUSEUM RESERVATIONS	913	-	-	-	-
283-0000-467.73-00/Culture Recreation / EVENTS	2,797	20,000	1,140	1,710	3,500
283-0000-467.74-00/Culture Recreation/MEMBERSHIPS	3,255	15,000	3,356	5,034	5,000
283-0000-482.80-10/Culture Recreation/RENT/OTHER RENT	-	10,000	-	-	-
283-0000-485.10-00/DONATIONS/CONT-PRIVATE / DONATIONS/CONT-PRIVATE	3,552	15,000	2,887	4,331	4,000
283-0000-487.10-00/Culture Recreation/OTHER MISC REVENUE	724	1,150	-	-	-
283-0000-492.90-00/TRANSFERS FROM OTHER FNDS / XFERS FROM OTHER FUNDS	83,213	449,000	10,505	449,000	445,706
Total Revenue	**$ 147,670**	**$ 630,150**	**$ 90,576**	**$ 584,106**	**$ 593,206**

Account Number/Name	2025 Actual	2026 Budget	2026 YTD as of 9/11/26	2026 Projection	2027 Proposed
283-5520-552.11-10/SALARIES / SALARIES-PERMANENT-REGULR	32,381	186,540	106,626	151,521	174,923
283-5520-552.11-20/SALARIES / SALARIES-PERM-OVERTIME	489	-	1,785	2,536	-
283-5520-552.11-50/SALARIES / SALARIES-PT/TEMP-REGULAR	67,725	223,750	132,095	187,714	200,798
283-5520-552.15-10/EMPLOYER CONTRIBUTIONS / BENEFITS-SOC SECURITY	7,680	31,387	18,088	25,704	28,743
283-5520-552.15-20/EMPLOYER CONTRIBUTIONS / BENEFITS-EMPLOYER WRF	2,439	15,236	9,210	13,088	14,842
283-5520-552.15-25/EMPLOYER CONTRIBUTIONS / BENEFITS-EMPL RETIREMENTS	-	6,389	-	6,389	6,997
283-5520-552.15-40/EMPLOYER CONTRIBUTIONS / BENEFITS-HEALTH INS	-	49,634	14,880	18,796	50,130
283-5520-552.15-50/EMPLOYER CONTRIBUTIONS / BENEFITS-LIFE INS	-	640	179	226	520
283-5520-552.15-60/EMPLOYER CONTRIBUTIONS / BENEFITS-WORKERS COMP	217	1,186	746	1,060	1,145
283-5520-552.15-80/EMPLOYER CONTRIBUTIONS / BENEFITS-UNEMPLOYMENT CMP	-	-	-	-	-
283-5520-552.15-94/EMPLOYEE CONTRIBUTIONS / BENEFITS-BOOT ALLOWANCE	-	150	-	150	150
283-5520-552.21-30/PROFESSIONAL SERVICES / PROFESSIONAL SVCS-AUDIT	778	800	-	800	800
283-5520-552.22-20/UTILITY SERVICES / UTILITES-GENERAL	9,727	25,000	16,392	24,587	22,740
283-5520-552.22-50/UTILITY SERVICES / UTILITIES-TELEPHONE	403	3,138	1,054	1,581	1,400
283-5520-552.24-10/RPR & MNT SVC-OTHER / RPR & MNT SVC-VEHICLES	-	-	117	176	-
283-5520-552.24-20/RPR & MNT SVC-OTHER / RPR & MNT SVC-MACH & EQ	47	-	-	-	1,000
283-5520-552.24-70/RPR & MNT SVC-OTHER / RPR & MNT SVC-BUILDINGS	384	-	494	741	1,100
283-5520-552.29-90/OTHER CONTRACTUAL SVCS / OTHER CONTRAC SVCS-MISC	9,651	12,500	11,583	17,374	11,000
283-5520-552.29-91/OTHER CONTRACTUAL SVCS / MARKETING	-	5,500	2,990	4,485	5,500
283-5520-552.31-90/OFFICE SUPPLIES / OFFICE SUPPLIES	683	6,000	2,490	3,735	6,000
283-5520-552.32-10/PUBLICATION, SUBS, DUES / PUBS, SUBS, DUES	1,323	600	1,627	2,440	1,500
283-5520-552.33-40/TRAVEL / TRAVEL & TRAINING	1,034	3,500	804	1,206	3,500
283-5520-552.34-90/OPERATING SUPPLIES / OPERATING SUPP-OTHER MISC	5,827	-	3,894	5,841	6,000
283-5520-552.34-91/OPERATING SUPPLIES /COGS	-	12,000	10,525	15,787	13,000
283-5520-552.34-92/OPERATING SUPPLIES / SPECIAL EVENTS	4,671	10,000	3,577	5,366	10,000
283-5520-552.34-93/OPERATING SUPPLIES / COLLECTIONS	467	6,000	4,049	6,074	6,000
283-5520-552.35-30/REPAIR & MNT SUPPLIES / RPR/MNT SUPP-MACH/EQ PRTS	-	-	-	-	-
283-5520-552.35-90/REPAIR & MNT SUPPLIES / RPR & MNT SUPP-MISC	245	10,000	4,726	7,089	10,000
283-5520-552.39-10/OTHER SUPPLIES & EXPENSE / OTHER SUPPLIES & EXPENSE	28,289	12,000	2,144	3,216	12,000
283-5520-552.51-30/INSURANCE / INSURANCE	-	9,000	-	9,000	9,000
283-5520-552.53-90/RENTS & LEASES / RENTS & LEASES-OTHER MISC	-	-	-	-	-
283-5520-552.81-10/CAPITAL EQUIPMENT / CAPITAL EQUIPMENT	-	-	-	-	
283-5520-552.90-10/OTHER FINANCING USES / XFERS TO OTHER FUNDS	-	-	-	-	13,934
Total Expense	**$ 174,461**	**$ 630,950**	**$ 350,075**	**$ 516,683**	**$ 612,722**

PARKS, RECREATION & FORESTRY DEPARTMENT

According to the National Recreation and Parks Association, "Local parks and recreation agencies provide health and wellness opportunities for all populations and communities across the country. 73% of adults in our country believe that parks, trails, and open space are an essential part of the healthcare system." Superior Parks, Recreation & Forestry Division is focused on creating and caring for Superior's outdoor spaces while connecting people to nature and community.

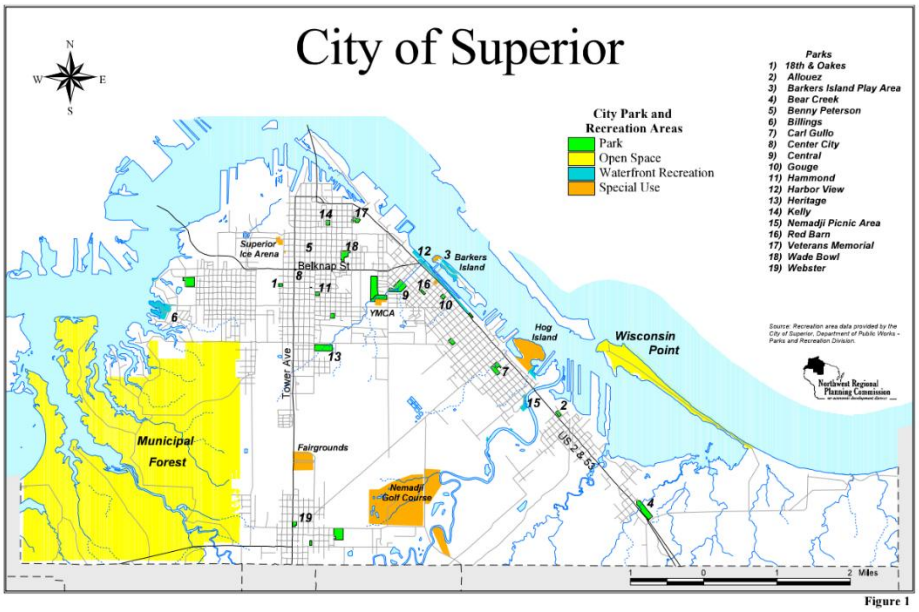
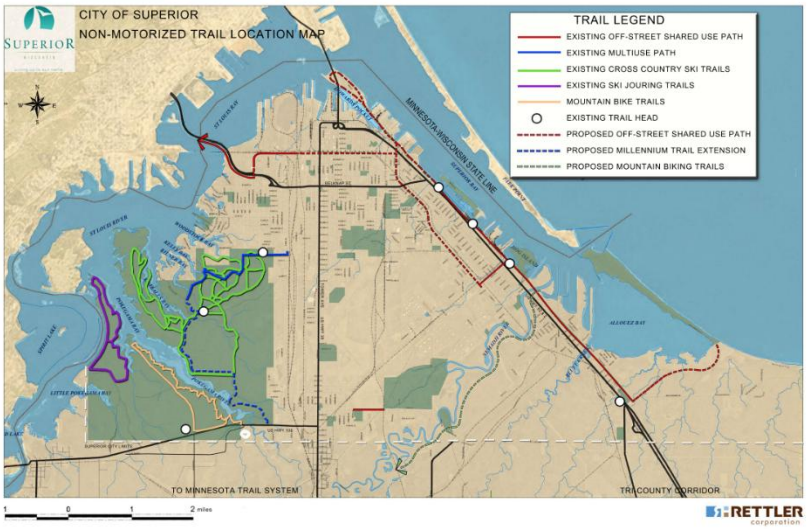


Figure 1

The City of Superior Parks provides the maintenance and upkeep to eight Mini Parks (less than 2 acres), eight Neighborhood Parks (2 to 6 acres), five Community Parks (10 to 15 acres), Billings Park (close to 30 acres), 230 acres at Wisconsin Point, and 4,400+ acres of the Superior Municipal Forest.

The Parks and Recreation Commission, Urban Forestry Tree Board, and Wisconsin Point Committee advise the City Council and help guide management policy across the park system.
Parks make up close to 500 acres dispersed around the City of Superior. It includes the following properties and facilities to maintain:

- More than 20 miles of trails
- Six ballfield locations
- Eight basketball courts
- Seven ice skating rinks (both hockey, open skating rinks and warming shacks)
- A skate park located in Heritage Park
- Six tennis court locations
- Sixteen picnic areas
- Football/lacrosse/rugby field located in the Billings Park Civic Center



- Six-hole disc golf course located in Central Park
- A rain garden on Barker's Island and seven garden beds in various parks around the City including this one at Webster Park
- The Japanese Garden in Billings Park
- Children's Memorial Garden in Billings Park
- Fifteen playground areas
- Thirteen pavilions
- Three fishing piers (one at Arrowhead Pier and two on Barker's Island)
- Four public boat launches and two fish cleaning stations
- Two public beaches including Barker's Island
- Wisconsin Point which is comprised of 229 acres, with 2 3/4 miles of beach.

Wisconsin Point is known for its bird watching, hiking, beach use, and duck hunting. It contains a historical marker for a sacred Chippewa burial ground and the Superior entry lighthouse. Wisconsin Point is one of the largest freshwater sandbars in the world.

The Superior Municipal Forest is comprised of 4,400 acres of forest and natural habitat. It is the best remaining example of a boreal forest (conifers and hardwood, including white and red pine, balsam, cedar, black spruce, white birch, and aspen) in the state of Wisconsin.

Activities in the forest include Over 26 kilometers of groomed cross-country skiing, skijoring, snowshoeing, hiking, and mountain biking; archery hunting and archery range; snowmobile and ATV trails (winter months only); canoeing, kayaking, boating, and horseback riding.

The Parks staff manage approximately 20,000 public trees in the City. The Parks crew does the boulevard tree planting, all the tree maintenance and removal of trees in order to promote a healthy and sustainable urban forest throughout our city.
In addition to the duties outlined above, the crew mows and trims, collects garbage in the parks, mows and trims at the landfill and Environmental Services Division building. The crew also works on special projects annually.

Recreational Grants
The Department disperses $70,000 to recreational grants to a dozen different organizations, who collectively provide recreational opportunities to over 7,000 participants of different ages and abilities.

Recreation
Recreation provides the following services: the Adopt-A-Park Program , park/ballfield reservations, Bayside Sounds concerts, Bird City and Tree City designations, Tribute Tree program, summer playground program, winter skating program, boat launch permits, archery hunting permits for City hunting areas, cross-country ski trail permits, special event permits and planning for the 4th of July Independence Day celebration as well as the Lake Superior Ice Festival.

Adopt-A-Park Program
The Adopt Program allows individuals, businesses, and organizations to show pride in their community by taking an active role in the upkeep and improvements of local parks, gardens, streets/trails, beaches, kayak/canoe landings and outdoor ice rinks. Volunteers work with staff in selecting an area that may be adopted and then work to keep that area beautiful by, at a minimum, holding a clean-up twice a year. Other things they could do would be: plant flowers, paint, report vandalism or damage, and other maintenance activities.

Park Pavilion/Ballfield Reservations
Reservations for the pavilions, ballfields and the Adopt-A-Park Program are all managed by the part time assistant and the Volunteer, Events and Program Coordinator utilizing the FinnlySport software program.

The City has an operational agreement with Superior Youth Organization (SYO) to manage the Hayes Court Ballfields complex field prep and maintenance, in the amount of $42,000 annually.

Bayside Sounds Concert Series
The Bayside Sounds concert series, a family friendly event, offers a variety of music in a beautiful outdoor setting each Wednesday evening, over 9 weeks in the summer. The program is held at various parks around town. The Concert Series is organized by the Volunteer, Events and Program Coordinator and supported through grants from local businesses.

Bird City Designations
Superior was recognized for its 12th year as a Bird City for 2023 with a "Sustained Flight Award" for implementing sound practices and fostering public education on important bird conservation issues. Superior became a Bird City in 2013. Part of this recognition includes an International Migratory Bird Day celebration. The 2023 Celebration included a birding event hosted by the Friends of the Lake Superior National Estuarine Reserve.

Tree City USA Designation
2023 was the City of Superior's 24th year for being recognized as a Tree City USA. The Tree City USA designation requires that the City meet four standards: establishing a tree board or department, approving a tree ordinance, instituting a comprehensive forestry program, and hosting an Arbor Day observance. For the 2023 Arbor Day Celebration, the City built upon an awareness campaign for woody invasive species. The department purchased invasive plant filed guides for the ecology and conservation classes at the Superior High School to integrate into their curriculum. Also developed a posted a Tree Island Tour around Barker's Island which highlighted a variety of tree species through a self-guided educational tour.

Tribute Trees are currently offered at a cost of $200 or $350 each. The tree is planted by City crews on the boulevard or other city property that meet the City's planting standards. The City pledges to maintain the tree for its full life, as it usually is planted in the public right-of-way or in a City park. The City guarantees the tree for a period of one year after planting. The department coordinates tree planting ceremonies in the late spring for the donors.

Summer Playground Program
The City of Superior offers year-round programming during the winter and summer months. These programs are run by a seasonal part-time Program Coordinator.

The Summer Playground Program is offered at six City Parks from 11:30am to 4:30pm, Monday through Friday for nine weeks during the summer. The goal of the program is to provide supervised play and outdoor fun in a safe environment for children ages 5-11. Fourteen part-time seasonal staff members run the program, two-three monitors at each location depending on number of participants in the program.

We also partner with the Superior School District to provide free lunch and snacks for program participants as well as any other children under the age of 18. The program offers a variety of recreational focused based field trips and activities for over 300 kids at a General Fund expense of around $95,000.

Winter Skating Program
The seven skating rinks have attendants in the skating shacks (weather permitting) from winter break until the rinks close in the late winter, seven days a week at varying hours. Each rink is closed one day a week for flooding. A warming shelter and portable toilets are available at each location.

The program served just over 2,500 people of all ages last year, at a General Fund expense of close to $175,000, including staffing, supplies, the utility (water costs), flooding and other maintenance.

Boat Launch, Archery Hunting, and Cross-Country Ski Trail Permits
The Department handles the annual passes for the boat launches. These public launches either require a daily or annual pass. Daily passes can be purchased on line or over the counter in the 2nd floor of Government Center, Kwik Trip, Northwest Outlet, Barker's Island Ship Store located at Barker's Island Marina or at the Southside Bait & Tackle.

The City installed Canoe/Kayak stands at three locations: Billings Park 21st Street Dock, Woodstock Bay Landings, and Barker's Island public fishing dock. These stands can be rented out for a season. The lessees can leave their watercraft secured to the stand for the season.

Archery/crossbow hunting is allowed at various locations within the City limits. Hunters must have the DNR registered permit as well as a City issued permit. Permits are issued at the counter on the 2nd floor of government center.

Special Event Permits
If you wish to hold a special event on city property (in one of our parks or on one of our trails) you must complete a Special Event Permit prior to the event. All permits must be processed by the City. Our department provides garbage cans, electricity, gathers certificates of insurance and coordinates auxiliary police, signage, barricades, cones, street sweeping with the Police Department and Public Works. Events that fall under this category are open to the public, might have an admission fee, or involve more than an

ordinary picnic (e.g., parades, street dances, 5K's, community BBQ's, festivals, fundraisers, etc.). The department helps to process and provide support for more than 125 events annually.

In 2019, the City began offering sponsorships to lower the financial barriers to hosting an event in City parks. These sponsorships are received, considered, and awarded at the Culture, Events and Public Arts Commission.

Cross-country ski permits are seasonal or daily passes. Permits were sold at the counter in the 2nd floor of Government Center, Northwest Outlet or at the self-service kiosks at the trail head in the Municipal Forest. In the winter of 2024, the on-line option to purchase passes was made avaliable on the City of Superior's website.

The Parks, Recreation and Forestry staff groom the ski trail 6 days when weather and conditions allow for it. This equated to just over $40k in equipment and labor costs.
revenue.

Full Time Personnel	**2026**	**2027**
Parks, Recreation & Forestry Director	1	1
Administrative Assistant	.5	.5
Superintendent	1	1
Equipment Operator & Foreman	10	10
PT Rec Coordinator	.5	.5
Volunteer & Events Coordinator	1	1
Seasonal Playground/Ice Rink Attendants	Varies	Varies
Total	**Varies**	**Varies**

PARKS RECREATION & FORESTRY DEPARTMENT	Actual 2024	Actual 2025	Adopted Budget 2026	6 Month Actual 2026	Proposed Budget 2027	Change from 2026 $	Change from 2026 %
TOTAL CULTURE/REC/EDUCATION-PARKS	**$ 1,911,059.34**	**$ 2,129,625.28**	**$ 2,128,545.66**	**$ 898,397.44**	**$ 2,163,400.00**	**$ 34,854.34**	**1.64%**
101-5520-552.11-10/SALARIES / SALARIES-PERMANENT-REGULR	$ 827,779.27	$ 852,081.40	$ 910,605.48	$ 416,505.46	**$ 944,494.00**	$ 33,888.52	3.72%
101-5520-552.11-20/SALARIES / SALARIES-PERM-OVERTIME	$ (17,259.11)	$ 22,195.04	$ 15,000.00	$ 13,078.28	**$ 15,000.00**	$ -	0.00%
101-5520-552.11-50/SALARIES / SALARIES-PT/TEMP-REGULAR	$ 224,636.01	$ 259,291.89	$ 413,542.86	$ 74,560.34	**$ 339,611.00**	$ (73,931.86)	-17.88%
101-5520-552.15-10/EMPLOYER CONTRIBUTIONS / BENEFITS-SOC SECURITY	$ 76,613.15	$ 83,733.01	$ 102,444.85	$ 37,223.00	**$ 99,382.00**	$ (3,062.85)	-2.99%
101-5520-552.15-20/EMPLOYER CONTRIBUTIONS / BENEFITS-EMPLOYER WRF	$ 56,994.20	$ 62,586.07	$ 66,643.59	$ 31,475.95	**$ 69,563.00**	$ 2,919.41	4.38%
101-5520-552.15-25/EMPLOYER CONTRIBUTIONS / BENEFITS-EMPL RETIREMENTS	$ 47,739.00	$ 53,546.00	$ 53,565.93	$ -	**$ 51,964.00**	$ (1,601.93)	-2.99%
101-5520-552.15-40/EMPLOYER CONTRIBUTIONS / BENEFITS-HEALTH INSUR	$ 202,488.28	$ 235,074.43	$ 179,532.75	$ 122,156.68	**$ 259,006.00**	$ 79,473.25	44.27%
101-5520-552.15-50/EMPLOYER CONTRIBUTIONS / BENEFITS-LIFE INSUR	$ 625.80	$ 606.44	$ 2,152.00	$ 293.65	**$ 2,152.00**	$ -	0.00%
101-5520-552.15-60/EMPLOYER CONTRIBUTIONS / BENEFITS-WORKERS COMP	$ 29,011.90	$ 33,230.77	$ 39,208.20	$ 12,319.49	**$ 37,278.00**	$ (1,930.20)	-4.92%
101-5520-552.15-80/EMPLOYER CONTRIBUTIONS / BENEFITS-UNEMPLOYMENT CMP	$ 22,993.87	$ 14,300.53	$ 20,000.00	$ 12,162.00	**$ 20,000.00**	$ -	0.00%
101-5520-552.15-93/EMPLOYER CONTRIBUTIONS / BENEFITS-LIC FEE REIMB	$ 23.00	$ 320.20	$ -	$ -	$ -	$ -	0.00%
101-5520-552.15-94/EMPLOYER CONTRIBUTIONS / BENEFITS-BOOT ALLOWANCE	$ 1,258.95	$ 1,500.00	$ 1,650.00	$ 1,350.00	**$ 1,650.00**	$ -	0.00%
101-5520-552.21-40/PROFESSIONAL SERVICES / PROF SVCS-DATA PROCESSING	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
101-5520-552.22-20/UTILITY SERVICES / UTILITES-GENERAL	$ 66,558.76	$ 56,745.91	$ 58,500.00	$ 29,903.75	**$ 58,500.00**	$ -	0.00%
101-5520-552.22-50/UTILITY SERVICES / UTILITIES-TELEPHONE	$ 4,618.83	$ 4,327.52	$ 4,500.00	$ 2,527.85	**$ 4,500.00**	$ -	0.00%
101-5520-552.24-10/RPR & MNT SVC-OTHER / RPR & MNT SVC-VEHICLES	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
101-5520-552.24-20/RPR & MNT SVC-OTHER / RPR & MNT SVC-MACH & EQ	$ 7.18	$ -	$ -	$ -	$ -	$ -	0.00%
101-5520-552.24-70/RPR & MNT SVC-OTHER / RPR & MNT SVC-BUILDINGS	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
101-5530-553.24-90/RPR & MNT SVC-OTHER / RPR & MNT SVC-MISC	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
101-5520-552.29-90/OTHER CONTRACTUAL SVCS / OTHER CONTRAC SVCS-MISC	$ 154,471.45	$ 150,790.28	$ 96,000.00	$ 64,730.97	**$ 100,000.00**	$ 4,000.00	4.17%
101-5520-552.31-90/OFFICE SUPPLIES / OFFICE SUPPLIES	$ 1,911.49	$ 2,569.20	$ 1,300.00	$ 1,644.50	**$ 1,300.00**	$ -	0.00%
101-5520-552.32-10/PUBLICATION, SUBS, DUES / PUBS, SUBS, DUES	$ 4,750.48	$ 3,477.83	$ 3,300.00	$ 1,743.75	**$ 3,300.00**	$ -	0.00%
101-5520-552.33-40/TRAVEL / TRAVEL & TRAINING	$ 7,998.64	$ 9,067.86	$ 7,500.00	$ 154.40	**$ 7,500.00**	$ -	0.00%
101-5520-552.33-50/TRAVEL / AUTO & EXPENSE ALLOW	$ 584.24	$ -	$ 500.00	$ -	$ -	$ (500.00)	-100.00%
101-5520-552.34-90/OPERATING SUPPLIES / OPERATING SUPP-OTHER MISC	$ 84,064.94	$ 66,868.56	$ 65,000.00	$ 30,364.53	**$ 65,000.00**	$ -	0.00%
101-5520-552.34-92/OPERATING SUPPLIES / SPECIAL EVENTS	$ 11,819.00	$ 102,289.53	$ 10,000.00	$ 2,544.39	**$ 5,000.00**	$ (5,000.00)	-50.00%
101-5520-552.35-10/REPAIR & MNT SUPPLIES / RPR & MNT SUPP-FUEL/OIL	$ 37,147.86	$ 35,835.15	$ 35,000.00	$ 17,102.50	**$ 35,000.00**	$ -	0.00%
101-5520-552.35-20/REPAIR & MNT SUPPLIES / RPR & MNT SUPP-VEHIC PRTS	$ 52,940.53	$ 64,786.03	$ 35,000.00	$ 23,380.45	**$ 35,000.00**	$ -	0.00%
101-5520-552.35-30/REPAIR & MNT SUPPLIES / RPR/MNT SUPP-MACH/EQ PRTS	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
101-5520-552.35-90/REPAIR & MNT SUPPLIES / RPR & MNT SUPP-MISC	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
101-5520-552.39-10/OTHER SUPPLIES & EXPENSE / OTHER SUPPLIES & EXPENSE	$ 1,501.74	$ 3,589.07	$ 2,600.00	$ 200.00	**$ 3,200.00**	$ 600.00	23.08%
101-5520-552.49-10/OTHER BUILDING MATERIALS / OTHER BUILDING MATERIALS	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
101-5520-552.53-30/RENTS & LEASES / RENTS & LEASES-MACH & EQ	$ 8,159.38	$ 6,738.66	$ 5,000.00	$ 2,917.47	**$ 5,000.00**	$ -	0.00%
101-5520-552.53-90/RENTS & LEASES / RENTS & LEASES-OTHER MISC	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
101-5520-552.59-10/LICENSES & PERMITS / LICENSES & PERMITS	$ -	$ 613.50	$ -	$ -	$ -	$ -	0.00%
101-5520-552.72-10/GRANTS, DNTNS-OTHER ORGAN / GRANTS, DNTNS-OTHER ORGAN	$ (2,113.07)	$ 460.40	$ -	$ 58.03	$ -	$ -	0.00%
101-5520-552.81-10/CAPITAL EQUIPMENT / CAPITAL EQUIPMENT	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
101-5520-552.82-10/CAPITAL IMPROVEMENTS / CAPITAL IMPROVEMENTS	$ 3,733.57	$ 3,000.00	$ -	$ -	$ -	$ -	0.00%

PLANNING & COMMUNITY DEVELOPMENT DEPARTMENT

The Planning Department promotes the orderly and balanced use of land while improving the quality of life for current and future generations of the community. Staff within the department provides assistance to applicants and review requests including street and alley vacations, rezoning requests, special use permits, land sales and subdivisions of land. The department is also charged with developing and maintaining the City's Comprehensive Plan; a document which dictates public policy in terms of transportation, utilities, land use, recreation, and housing. Zoning and land use regulations are the City's primary tool for implementing and enforcing its plans.

The Community Development Division of the Planning Department oversees a variety of programs for activities that benefit low and moderate-income households, improve blighted areas and provide incentives for economic development. The division receives Community Development Block Grant (CDBG) funds annually to support programs such as neighborhood revitalization, code enforcement and social service activities.

Objectives

- Define future development through comprehensive planning and zoning requirements.
- Provide information and assistance to developers and citizens concerning development proposals, planning applications and zoning ordinances.
- Support the growth of local businesses, facilitate expansion, and recruit outside businesses to locate in the City of Superior in order to increase the quality of living, add well-paying jobs and grow tax base.
- Carry out the redevelopment of blighted properties within the community as well as urban renewal projects.

Boards & Commissions

The Department of Planning & Community Development provides staff support, including hearing and property notices, meeting presentations, agenda, minutes and application reviews and reports to several boards and commissions.

- Plan Commission
- Redevelopment Authority of the City of Superior
- Zoning Board of Appeals

Full Time Personnel	**2026**	**2027**
Planning, Economic Development & Port Director	1	1
Planning Technician	1	1
Community Development Manager	1	1
Planner/Housing Coordinator	1	1
Total	**4**	**4**

PLANNING DEPARTMENT	Actual 2024	Actual 2025	Adopted Budget 2026	6 Month Actual 2026	Proposed Budget 2027	Change from 2026 $	Change from 2026 %
TOTAL CONSERVATION & DEVELOPMNT-PLANNING	**$ 178,394.82**	**$ 200,825.36**	**$ 184,478.57**	**$ 92,534.35**	**$ 197,792.00**	**$ 13,313.43**	**7.22%**
101-5630-563.11-10/SALARIES / SALARIES-PERMANENT-REGULR	$ 98,482.08	$ 109,946.14	$ 114,015.95	$ 51,150.10	**$ 118,966.00**	$ 4,950.05	4.34%
101-5630-563.11-20/SALARIES / SALARIES-PERM-OVERTIME	$ 90.24	$ -	$ -	$ -	**$ -**	$ -	0.00%
101-5630-563.15-10/EMPLOYER CONTRIBUTIONS / BENEFITS-SOC SECURITY	$ 7,021.47	$ 7,809.11	$ 8,722.22	$ 3,668.60	**$ 9,101.00**	$ 378.78	4.34%
101-5630-563.15-20/EMPLOYER CONTRIBUTIONS / BENEFITS-EMPLOYER WRF	$ 6,850.55	$ 7,702.36	$ 8,209.15	$ 3,726.81	**$ 8,625.00**	$ 415.85	5.07%
101-5630-563.15-25/EMPLOYER CONTRIBUTIONS / BENEFITS-EMPL RETIREMENTS	$ 4,406.00	$ 4,376.00	$ 4,560.64	$ -	**$ 4,759.00**	$ 198.36	4.35%
101-5630-563.15-40/EMPLOYER CONTRIBUTIONS / BENEFITS-HLTH INSUR	$ 41,634.80	$ 43,692.69	$ 43,692.78	$ 21,846.38	**$ 44,130.00**	$ 437.22	1.00%
101-5630-563.15-50/EMPLOYER CONTRIBUTIONS / BENEFITS-LIFE INSUR	$ 334.16	$ 253.63	$ 184.00	$ 111.89	**$ 184.00**	$ -	0.00%
101-5630-563.15-60/EMPLOYER CONTRIBUTIONS / BENEFITS-WORKERS COMP	$ 167.49	$ 186.80	$ 193.83	$ 86.96	**$ 202.00**	$ 8.17	4.22%
101-5630-563.21-20/PROFESSIONAL SERVICES / LEGAL SERVICES	$ 403.00	$ 12.64	$ -	$ -	**$ -**	$ -	0.00%
101-5630-563.21-80/PROFESSIONAL SERVICES / OTHER PROF SERVICES	$ 960.00	$ 1,250.13	$ 1,400.00	$ 1,320.00	**$ 1,400.00**	$ -	0.00%
101-5630-563.22-20/UTILITY SERVICES / UTILITIES-GENERAL	$ -	$ -	$ -	$ -	**$ -**	$ -	0.00%
101-5630-563.22-50/UTILITY SERVICES / UTILITIES-TELEPHONE	$ 626.66	$ 505.82	$ 800.00	$ 210.82	**$ 800.00**	$ -	0.00%
101-5630-563.29-90/OTHER CONTRACTUAL SVCS / MISC CONTRACTUAL SVCS	$ 5,341.01	$ 10,002.00	$ 1,000.00	$ 3,770.00	**$ 1,000.00**	$ -	0.00%
101-5630-563.31-90/OFFICE SUPPLIES / OFFICE SUPPLIES	$ 674.44	$ 1,153.70	$ 900.00	$ 379.23	**$ 900.00**	$ -	0.00%
101-5630-563.32-10/PUBLICATION, SUBS, DUES / PUBS, SUBS, DUES	$ 4,814.86	$ 5,900.13	$ 4,500.00	$ 5,024.00	**$ 4,500.00**	$ -	0.00%
101-5630-563.33-40/TRAVEL / TRAVEL & TRAINING	$ 5,158.20	$ 5,132.73	$ 1,575.00	$ -	**$ 1,575.00**	$ -	0.00%
101-5630-563.34-90/OPERATING SUPPLIES / OPERATING SUPP-OTHER MISC	$ -	$ -	$ -	$ -	**$ -**	$ -	0.00%
101-5630-563.35-10/REPAIR & MNT SUPPLIES / RPR & MNT SUPP-FUEL & OIL	$ 504.77	$ 401.80	$ 400.00	$ 158.57	**$ 400.00**	$ -	0.00%
101-5630-563.35-20/REPAIR & MNT SUPPLIES / RPR & MNT SUPP-VEHIC PRTS	$ 248.69	$ 78.41	$ 250.00	$ 271.67	**$ 250.00**	$ -	0.00%
101-5630-563.39-10/OTHER SUPPLIES & EXPENSE / OTHER SUPPLIES & EXPENSE	$ 5,336.40	$ 2,421.27	$ 1,000.00	$ 809.32	**$ 1,000.00**	$ -	0.00%

DEBT SERVICE

The Debt Service Fund accounts for the payment of principal and interest on the current portion of general obligation long-term debt and the accumulation of resources for future payments. General obligation bond issues are backed by the full faith and credit of the City and are repaid through property taxes.

The City of Superior has five types of debt issues:

1. Governmental Funds - General Obligation Bonds & Notes are issued for capital construction projects and are backed by the full faith and credit of the City.
   - Number of debt issues: 10
   - Total outstanding debt as of 10/6/2026: $31,270,000

2. Tax Incremental Bonds – General Obligation Bonds & Notes are issued to finance TIF District improvements in the TIF project plans. Tax Incremental Bonds are paid by segregated property taxes but are ultimately backed by the full faith and credit of the City if incremental taxes are inadequate to meet payments.
   - Number of debt issues: 2
   - Total outstanding debt as of 10/6/2026: $1,645,000

3. Business Type Funds – Revenue Bonds & Notes are issued by the Landfill, Sewer and Storm Utilities for capital construction projects and are backed by user fees generated from operations in those utilities.
   - Number of debt issues: 9
   - Total outstanding debt as of 10/6/2026: $9,683,966

4. Capital Leases are sometimes used by the City to finance large pieces of equipment. Current leases are all paid by user fees in the business funds
   - Number of debt issues: 1
   - Total outstanding debt as of 10/6/2026: $132,001

Section 67.03(1) of the Wisconsin Statutes provides that the amount of indebtedness (general obligation debt subject to debt limit) of a municipality shall not exceed 5 percent of the equalized valuation of the taxable property in the municipality. The City Council adopted a Debt Policy in July 2014 that limits the amount of outstanding debt to 60% of the State allowable amount.
The following computation compares the total debt allowable as approved by the City Council for the City of Superior with outstanding indebtedness at August 23, 2023:

Equalized valuation including T.I.D's (at October 6, 2026)	$2,768,028,900
Debt capacity per State Statute (5% of equalized value)	$138,401,445
Debt capacity per City Debt Policy (3% of equalized value)	$ 83,040,867
Unused borrowing capacity per State Statute	$105,486,445 (76.2%)
Unused borrowing capacity per City Debt Policy	$50,125,867 (60.3%)

DEBT SERVICE	Actual 2024	Actual 2025	Adopted Budget 2026	6 Month Actual 2026	Proposed Budget 2027	Change from 2026 $	Change from 2026 %
TOTAL DEBT SERVICE PRINCIPAL	$ 2,015,602.00	$ 2,036,851.00	$ 1,820,600.00	$ 1,820,600.00	$ 1,770,000.00	$ (50,600.00)	-2.78%
101-5810-581.61-10/DEBT SERVICE / PRINCIPAL	$ 2,015,602.00	$ 2,036,851.00	$ 1,820,600.00	$ 1,820,600.00	$ 1,770,000.00	$ (50,600.00)	-2.78%
TOTAL DEBT SERVICE INTEREST	$ 706,027.00	$ 646,397.00	$ 589,482.00	$ 589,482.00	$ 536,761.26	$ (52,720.74)	-8.94%
101-5820-582.62-10/DEBT SERVICE / INTEREST	$ 706,027.00	$ 646,397.00	$ 589,482.00	$ 589,482.00	$ 536,761.26	$ (52,720.74)	-8.94%

TRANSFERS TO OTHER FUNDS

The City's General Fund annually makes transfers to other funds of the City as follows:

Transfer to Illegal Taxes $0
The Illegal Taxes fund was set up in 2020 and was created for the purpose of handling refunds for property taxes adjustments. Annual amounts fluctuate year to year which is why a dedicated fund is better equipped to handle the unpredictability. For 2021 and 2022, $16,000 was transferred from the General Fund; and, $372 was transferred to this fund for 2023 and $5,247 in 2024.

Transfer to Library Fund $1,505,954
The Superior Public Library is accounted for in a separate special revenue fund. This fund received approximately 75% of its funding from the City's General Fund transfer, 20% from Douglas County and 5% from other library funding sources.

Transfer to Douglas County $37,400
As part of its occupancy of the Government Center, the City of Superior contributes towards the overall maintenance of the building. The City also leases space on the first floor for the Police Department. With the new lease agreement, the 2025 payment of $340,534 will be expensed to the Public Works Buildings & Grounds budget. An annual payment is transferred to cover contracted services for a shared administrative position for Douglas County Human Resources and the Mayor's Office who also serves as Superior Days Coordinator.

Transfer to Police Grant Fund $40,000
The Police Department seeks and is awarded a number of grants each year. Most of the grants require that a match be provided by the City, most often 25% of the grant. This annual transfer from the General Fund covers all matches anticipated for the following year's grants.

Transfer to Tree Fund $0
The Urban Tree Fund is a special revenue fund and receives an annual funding contribution from the General Fund in addition to donations from the public for the Tribute Tree Program. This fund is also used to purchase new trees in the community.

Transfer to Landfill Fund $4,200
The Landfill Fund is an enterprise fund. Each year, the City's General Fund must transfer funds to the Landfill to account for city use of garbage and recycling services.

Transfer to Stormwater Utility $126,000
The City's Stormwater Utility is accounted for in an enterprise fund. Each year, the City's General Fund must transfer funds to the Stormwater Utility to account for estimated Stormwater runoff related to City streets, sidewalks and parking lots.

Transfer to Wastewater Utility $24,000
The City's Wastewater Utility is an enterprise fund. Each year, the City's General Fund must transfer funds to the Wastewater Utility to cover the bills generated by General Fund activities.

Transfer to Liability Insurance Fund $439,508

The Liability Insurance Fund is operated as an Internal Service Fund. Applicable City funds are allocated a portion of the annual liability and property insurance. This transfer accounts for liability that is generated within the General Fund.

Transfer to Information Services Fund $1,096,118

The Information Services division is operated as an Internal Service Fund. Applicable City funds are allocated a portion of the cost for services this division provides which include computer hardware, software, and City technology needs.

Contingency $0

The Contingency line exists when anticipated revenue exceeds expenditures in any budget year. The 2027 General Fund Budget is balanced and contains no contingency.

TRANSFER TO OTHER FUNDS	Actual 2024	Actual 2025	Amended Budget 2026	6 Month Actual 2026	Proposed Budget 2027	Change from 2026 $	Change from 2026 %
TOTAL OTHER FINANCING USES-TRANSFER TO OTHER FUNDS	**$ 3,146,158.98**	**$ 3,334,453.69**	**$ 3,176,101.00**	**$ 39,129.08**	**$ 3,273,180.00**	**$ 97,079.00**	**3.06%**
101-5920-592.90-10/OTHER FINANCING USES / XFERS TO ILLEGAL TAXES	$ 1.62	$ 62,464.71	$ -	$ -	$ -	$ -	0.00%
101-5920-592.90-15/OTHER FINANCING USES / TRANSFER TO LIBRARY FUND	$ 1,414,184.00	$ 1,472,954.00	$ 1,472,954.00	$ -	$ 1,505,954.00	$ 33,000.00	2.24%
101-5920-592.90-25/OTHER FINANCING USES / XFER TO COUNTY-CITY LEASE	$ 40,900.00	$ 21,656.00	$ 37,400.00	$ 2,218.56	$ 37,400.00	$ -	0.00%
101-5920-592.90-30/OTHER FINANCING USES / TRANSFER TO POLICE GR FND	$ 65,000.00	$ 68,250.00	$ 40,000.00	$ -	$ 40,000.00	$ -	0.00%
101-5920-592.90-35/OTHER FINANCING USES / TRANSFER TO TREE FUND	$ 32,617.41	$ -	$ -	$ -	$ -	$ -	0.00%
101-5920-592.90-40/OTHER FINANCING USES / TRANSFER TO LANDFILL FUND	$ 3,669.75	$ 2,709.01	$ 4,200.00	$ 566.25	$ 4,200.00	$ -	0.00%
101-5920-592.90-41/OTHER FINANCING USES / XFER TO STORMWATER UTIL	$ 156,230.66	$ 125,187.60	$ 126,000.00	$ 31,218.66	$ 126,000.00	$ -	0.00%
101-5920-592.90-42/OTHER FINANCING USES / XFER TO WASTEWATER UTIL	$ 31,773.22	$ 25,968.37	$ 24,000.00	$ 5,125.61	$ 24,000.00	$ -	0.00%
101-5920-592.90-60/OTHER FINANCING USES / TRANSFER TO LIAB INS FUND (incl LEGAL SERVICES)	$ 442,360.00	$ 439,508.00	$ 439,508.00	$ -	$ 439,508.00	$ -	0.00%
101-5920-592.90-70/OTHER FINANCING USES / TRANSFER TO CIP FUND	$ -		$ -	$ -	$ -	$ -	0.00%
101-5920-592.90-71/OTHER FINANCING USES / TRANS TO NEIGHBHD IMP FD	$ -		$ -	$ -	$ -	$ -	0.00%
101-5920-592.90-80/OTHER FINANCING USES / TRANSFER TO INF TECH FUND	$ 959,422.32	$ 1,115,756.00	$ 1,032,039.00	$ -	$ 1,096,118.00	$ 64,079.00	6.21%
101-5920-592.90-81/OTHER FINANCING USES / TRANSFER TO REVOLVING GRANT FUND	$ -		$ -	$ -	$ -	$ -	0.00%
101-5920-592.90-94/OTHER FINANCING USES / TRANSFER PY SURPLUS	$ -		$ -	$ -	$ -	$ -	0.00%
101-5920-592.90-95/OTHER FINANCING USES / CONTINGENCY	$ -		$ -	$ -	$ -	$ -	0.00%

SUPERIOR PUBLIC LIBRARY

The Superior Public Library helps people in northern Wisconsin achieve personal and community growth by encouraging young readers, inspiring imagination at all ages, and connecting citizens with one another and the broader world.

The Superior Public Library (SPL) has been a vital part of our community for 138 years. A department of the City of Superior, SPL also serves as Douglas County's public library. SPL operates branch libraries in Solon Springs and Lake Nebagamon with Douglas County reimbursement funds. At its current location on the corner of Tower Avenue and Belknap Street, SPL offers both traditional and modern library services and has the largest public library collection in northwestern Wisconsin.

The library employs both full-time and part-time staff to maintain convenient hours for the public. With 16.5 FTE (full-time equivalent) employees in 2026, library staffing levels have remained steady but are currently below the state standard of 21.5 FTE for a Wisconsin regional Resource Library.

Library Personnel	**2026**	**2027**
Full-time employees	13	13
Part time employees	3.5	3.5
Total Full-time equivalent	**16.5**	**16.5**

Objectives

Promote economic opportunities and enhance community members' leisure time by offering a wide variety of information and experiences

The library has expanded outreach programming throughout the community, including regular visits to the Lew Martin Senior Center, local nursing homes, the Farmer's Market, and Superior school class tours and events. The library also recently launched a StoryWalk® in Billings Park in partnership with the City of Superior Parks & Recreation Department.

In addition, SPL has expanded its collection of e-books, audiobooks, and digital magazines available through the Libby app. This OverDrive Advantage collection provides Superior and Douglas County residents with priority access and reduced wait times for many popular digital titles.

Provide opportunities for children and youth to discover the joy of learning

Whether in our library branches or out in the community, SPL continues to provide fun and engaging programs for our youth. Book clubs, story times, games, crafts, and exploring are just some of the ways we demonstrate the joy of reading and help children become lifelong learners. Preparing preschoolers to learn to read is an essential library goal, as is maintaining student reading skills over the summer months.

Provide access to the digital world to help all community members take advantage of its economic and recreational opportunities
Unfortunately, not everyone in our community has access to the Internet, a computer, or a mobile device. All SPL branches provide access to public computers and wireless internet.

Sometimes people need help learning to use technology. In 2026, SPL launched Senior Planet, a free program designed to help older adults use digital tools to stay connected, access information, pursue interests, and navigate everyday life more independently.
Every day the library connects people with each other, helping our community use technologies that aid in learning, job seeking, connecting with family or financial resources, and accessing materials for enjoyment.

Provide a safe, inviting environment that supports learning, interaction with others, and quiet pursuits
SPL supports the City of Superior's goal of facilitating effective and transparent government. The library provides accessible and affordable meeting space for community, government, and business groups and serves as an informal meeting place for home-based businesses, and team learners. Our recently remodeled building is the perfect place for both collaboration and quiet study.

CAPITAL IMPROVEMENT PLAN (CIP) BUDGET OVERVIEW

CAPITAL IMPROVEMENT PROGRAM REVENUE (2027 to 2032)

REVENUE	ADOPTED 2026	PROPOSED 2027	TENTATIVE 2028	TENTATIVE 2029	TENTATIVE 2030	TENTATIVE 2031	TENTATIVE 2032
OIL PIPELINE TERMINAL TAX FOR CIP	**3,929,888**	**3,593,033**	**3,841,948**	**4,212,904**	**4,335,933**	**4,461,067**	**4,588,340**
OIL PIPELINE TERMINAL TAX (GROSS)	9,500,000	**9,642,500**	9,787,138	9,933,945	10,082,954	10,234,198	10,387,711
Allocated to Economic Development Fund	(525,000)	**(525,000)**	(525,000)	(525,000)	(525,000)	(525,000)	(525,000)
Allocated to Revolving Grant Fund	(340,000)	**(340,000)**	-	-	-	-	-
Allocated to Affordable Housing Fund	-	**-**	(250,000)	-	-	-	-
Allocated to General Fund	(4,705,112)	**(5,184,467)**	(5,170,189)	(5,196,040)	(5,222,020)	(5,248,131)	(5,274,371)
BONDING	**14,000,000**	**11,000,000**	**-**	**-**	**-**	**-**	**-**
Fire Station	10,000,000	**-**	-	-	-	-	-
Golf Course Irrigation	4,000,000	**-**	-	-	-	-	-
Broadband	-	**11,000,000**	-	-	-	-	-
FUNDING FROM NON-CITY SOURCES	**45,000**	**45,000**	**45,000**	**45,000**	**45,000**	**45,000**	**45,000**
LRIP (local road improvement program)	-	**-**	-	-	-	-	-
Enbridge - Rent of Cold Storage Building	30,000	**30,000**	30,000	30,000	30,000	30,000	30,000
Enbridge Energy	7,500	**7,500**	7,500	7,500	7,500	7,500	7,500
Cenovus	-	**-**	-	-	-	-	-
Plains Midstream	7,500	**7,500**	7,500	7,500	7,500	7,500	7,500
Federal Grants	-	**-**	-	-	-	-	-
INTEREST INCOME	**201,020**	**205,041**	**209,142**	**205,040**	**205,000**	**205,000**	**205,000**
TRANSFERS FROM OTHER FUNDS	**1,655,000**	**1,155,000**	**160,572**	**55,000**	**-**	**-**	**-**
EXCESS GF REV OVER EXP TRANSFER (GF SURPLUS)	-	**-**	-	-	-	-	-
Allocation to CIP	1,500,000	**1,000,000**	-	-	-	-	-
LIBRARY FUND	155,000	**155,000**	160,572	55,000	-	-	-
SPECIAL ASSESSMENT FUND	-	**-**	-	-	-	-	-
STORMWATER FUND FOR S.O.G.L.	-	**-**	-	-	-	-	-
SPECIAL AREA MGMT PLAN CREDITS	**68,000**	**68,000**	**68,000**	**68,000**	**68,000**	**68,000**	**68,000**
MISCELLANEOUS REVENUE	**160,000**	**158,000**	**158,000**	**158,000**	**158,000**	**158,000**	**158,000**
TOTAL REVENUES FOR CIP	**$ 20,058,908**	**$ 16,224,074**	**$ 4,482,662**	**$ 4,743,944**	**$ 4,811,933**	**$ 4,937,067**	**$ 5,064,340**

ESTIMATED REVENUE=	**40,264,021**
BALANCE CARRYFORWARD (PRIOR YEARS)=	**(269,343)**
TOTAL AVAILABLE REVENUE=	**$ 39,994,678**

CAPITAL IMPROVEMENT PROGRAM EXPENSES (2027 to 2032)

ESSENTIAL PROJECTS	ADOPTED 2026	PROPOSED 2027	TENTATIVE 2028	TENTATIVE 2029	TENTATIVE 2030	TENTATIVE 2031	TENTATIVE 2032
BUILDINGS & FACILITIES	**10,000,000**	**688,092**	**-**	**-**	**-**	**-**	**-**
Fire Station #2	10,000,000	**-**	-	-	-	-	-
Fire Station #2 Debt Service	-	**688,092**	-	-	-	-	-
FINANCIAL, DEBT & ADMINISTRATIVE	**55,000**	**60,000**	**-**	**-**	**-**	**-**	**-**
Bond Issuance Costs	55,000	**60,000**	-	-	-	-	-
City Wide Revalue	-	**-**	-	-	-	-	-
PARKS, RECREATION & FORESTRY	**4,733,000**	**200,000**	**200,000**	**200,000**	**350,000**	**350,000**	**350,000**
Nemadji Golf Course	4,000,000	**-**	-	-	-	-	-
Park Improvements (Project timeline to be approved by Parks and Rec Comm	1,033,000	**400,000**	400,000	400,000	350,000	350,000	350,000
Park Improvements - funding moved to SLFRF	(300,000)	**-**	-	-	-	-	-
Park Improvements - funded by CDBG	-	**(200,000)**	(200,000)	(200,000)	-	-	-
STREETS, ROADS & SIDEWALKS	**1,781,426**	**2,100,000**	**1,700,000**	**1,700,000**	**1,700,000**	**1,700,000**	**1,700,000**
Oliver to Superior - STH 105 Resurface	-	**-**	-	-	-	-	-
Hammond Avenue Reconstruction - Phase I Closeout	181,426	**-**	-	-	-	-	-
Hammond Avenue Reconstruction - Phase II	-	**-**	-	-	-	-	-
STP (State Transportation Program) Hammond Ave Phase II	-	**-**	-	-	-	-	-
General Maintenance Street Program	1,400,000	**1,500,000**	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
Sidewalks	400,000	**200,000**	200,000	200,000	200,000	200,000	200,000
Sidewalks - funded by CDBG	(200,000)	**-**	-	-	-	-	-
Traffic Light Preemption System	-	**250,000**	-	-	-	-	-
Sidewalk Clearing Equipment	-	**150,000**	-	-	-	-	-
TECHNOLOGY	**1,055,000**	**11,935,000**	**670,000**	**170,000**	**170,000**	**170,000**	**170,000**
Information Services Fund - Annual Replacement Needs	120,000	**120,000**	120,000	120,000	120,000	120,000	120,000
PD - ICAC (Internet Crimes Against Children)	-	**-**	-	-	-	-	-
Badger Books - City Clerk	-	**-**	-	-	-	-	-
Citywide Software Needs	655,000	**50,000**	50,000	50,000	50,000	50,000	50,000
Connect Superior Broadband	250,000	**750,000**	500,000	-	-	-	-
Connect Superior Broadband Phase 2	-	**11,000,000**	-	-	-	-	-
Clerk Archiving	30,000	**-**	-	-	-	-	-
Clerk Security	-	**15,000**	-	-	-	-	-
REVOLVING CAPITAL EQUIPMENT AND IMPROVEMENTS	**1,355,000**	**1,380,000**	**1,270,000**	**1,270,000**	**1,270,000**	**1,390,000**	**1,390,000**
Fire Rigs - Revolving Funding	335,000	**335,000**	425,000	375,000	375,000	375,000	375,000
- Additional Funding (Outside Organizations)	15,000	**15,000**	15,000	15,000	15,000	15,000	15,000
Police Squads and Other Tech	255,000	**255,000**	55,000	105,000	105,000	225,000	225,000
(Public Works, Parks, etc.)	750,000	**775,000**	775,000	775,000	775,000	775,000	775,000
TOTAL ESSENTIAL CAPITAL IMPROVEMENT PROGRAM EXPENSE	**$ 18,979,426**	**$ 16,363,092**	**$ 3,840,000**	**$ 3,340,000**	**$ 3,490,000**	**$ 3,610,000**	**$ 3,610,000**

TOTAL ESSENTIAL EXPENSES= $ 34,253,092

DISCRETIONARY PROJECTS TO PRIORITIZE

DISCRETIONARY PROJECTS	ADOPTED 2026	PROPOSED 2027	TENTATIVE 2028	TENTATIVE 2029	TENTATIVE 2030	TENTATIVE 2031	TENTATIVE 2032
BUILDINGS & FACILITIES	**446,507**	**250,000**	**250,000**	**250,000**	**250,000**	**250,000**	**250,000**
Building Maintenance	350,000	250,000	250,000	250,000	250,000	250,000	250,000
Barker's Island Marina Improvements	-	-	-	-	-	-	-
Police 8th Street Building - Secured Evidence Garage Upgrade	-	-	-	-	-	-	-
Fire Station remodel	-	-	-	-	-	-	-
Fire Stations Solar Panels	96,507	-	-	-	-	-	-
CITYWIDE PLANNING & IMPROVEMENTS	**240,000**	**840,000**	**390,000**	**140,000**	**140,000**	**140,000**	**140,000**
Neighborhood Improvement Fund	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Special Area Management Plan (SAMP)	40,000	40,000	40,000	40,000	40,000	40,000	40,000
Lead Line Replacements	100,000	400,000	250,000	-	-	-	-
Utility Acquisition Fund	-	300,000	-	-	-	-	-
STREETS, ROADS & SIDWALKS	**1,400,000**	**2,250,000**	**-**	**-**	**-**	**-**	**-**
East 5th Street	-	-	-	-	-	-	-
Funded by Enviromental Services Division (ESD)	-	-	-	-	-	-	-
Funded by State of Wisconsin Local Road Improvement Program (LRIP)	-	-	-	-	-	-	-
Barker's Island Causeway	2,200,000	-	-	-	-	-	-
Funded by State of Wisconsin	(1,500,000)	-	-	-	-	-	-
Tower Avenue	700,000	2,000,000	-	-	-	-	-
Increased Bus Service	-	250,000	-	-	-	-	-
TOTAL DISCRETIONARY CAPITAL IMPROVEMENT PROGRAM EXPEN	**$ 2,086,507**	**$ 3,340,000**	**$ 640,000**	**$ 390,000**	**$ 390,000**	**$ 390,000**	**$ 390,000**

TOTAL DISCRETIONARY PROJECTS = $ 5,540,000

CONTINGENCY (REVENUE - ESSENTIAL PROJECTS - DISCRETIONARY PROJECTS)= $ 201,585

Revenue minus Expected expenditures - (Cash flow each year)	**(1,007,025)**	**(3,479,018)**	**2,662**	**1,013,944**	**931,933**	**937,067**	**1,064,340**

DEFERRED PROJECTS TO PRIORITIZE

DEFERRED PROJECTS	ADOPTED 2026	PROPOSED 2027	TENTATIVE 2028	TENTATIVE 2029	TENTATIVE 2030	TENTATIVE 2031	TENTATIVE 2032
Sidewalk Improvements	100,000	100,000	100,000	100,000	100,000	100,000	100,000
New Sports Facility	-	-	10,000,000	-	-	-	-
Municipal Services Building	-	-	-	25,000,000	-	-	-
Pedestrian Bridge, US 2/53	-	2,500,000	-	-	-	-	-
EV Charging Stations	-	250,000	-	-	-	-	-
Historic Properties Improvements	-	-	1,000,000	-	-	-	-
North 21st St. Reconstruction	-	-	5,000,000	-	-	-	-
Indoor Playground	-	-	-	7,000,000	-	-	-
TOTAL DEFERRED PROJECTS	**$ 100,000**	**$ 2,850,000**	**$ 16,100,000**	**$ 32,100,000**	**$ 100,000**	**$ 100,000**	**$ 100,000**

TOTAL DEFERRED PROJECTS = $ 51,350,000

DEFFERED GENERAL FUND SPENDING

Despite historic increases in revenue, the City cannot fund every new proposal of the Mayor, Council, or staff. The following list represents high priorities of the council that were not included in the 2024 General Fund. While the council is under no obligation to fund them in the future, they should receive higher consideration in budget planning. If actual spending and revenue throughout the 2024 fiscal year begins to generate a large surplus, or if other factors increase the city's financial health and flexibility, the Council may consider funding these priorities in the coming year.

1. Assistant City Attorney
2. Full Time Parks Maintenance Staff
3. Positive Mental Intelligence Mental Fitness Program
4. Superior Legacy Fund
5. Community Financial Stabilization Fund (Microloans)
6. Council Compensation
7. Employee Referral Program
8. Full Time Historic Properties Maintenance Coordinator
9. Safety & Loss Prevention Coordinator

ENVIRONMENTAL SERVICES DIVISION of PUBLIC WORKS

The Environmental Services Division (ESD) of Public Works manages the City assets for wastewater treatment and collections, stormwater treatment and collections, and performs design, construction, and inspections of these assets as well as for roads, streets, and sidewalks. Management of these assets involves assuring that federal, state, and local laws and policies are followed for the protection of the public and the environment.

Mission Statement:
To represent the interests of those whom we serve; City Residents, City Administration, and the Businesses who have chosen to provide employment opportunities to this community. To meet and maintain the high water quality standards as outlined in our discharge permit. To safely meet these challenges using the most efficient application of human and financial resources available to us. To do these things in a professional manner with openness, honesty, and integrity.

WASTEWATER BUDGET

The Environmental Services Division of Public Works (ESD) is comprised of ten sanitary sewer districts. ESD has four permitted wastewater discharge points: Main Wastewater Treatment Plant (WWTP), Combined Sewage Treatment Plant (CSTP) 2, CSTP 5, and CSTP 6.

Main Treatment Facility:
The main plant treats 4 to 5 million gallons per day of wastewater during normal operation. Wastewater originates from homes, industry, and commercial districts. Three districts have combined sanitary and stormwater sewer systems. These are known as Combined Sewer Districts.

Combined Sewer Treatment Plants (CSTP):
Combined sewers contain both stormwater runoff and sanitary sewerage. The CSTP treatment facilities are utilized during high run-off events. The dilute wastewater in the CSTP is either sent to the main plant for treatment after the run-off event or can be treated on-site and discharged. The CSTPs have been instrumental in reducing/eliminating sewer back-ups in homes or businesses. The image was taken in 1978 during CSTP 6 basin construction.

Lift Stations:
There are numerous lifts stations throughout the city. They aid the flow of the wastewater to the plant. There are three lifts stations that include overflow ponds. When used, the overflow ponds must be pumped and sent to the treatment plant as soon as possible.

Wastewater Fund Revenue

ENVIRONMENTAL SERVICES DIVISION	2027 Wastewater Revenue Budget - Fund 601						
TOTAL WASTEWATER UTILITY FUND	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026 Actual as of 10/2/2026	2026 Projection	2027 Proposed
601-0000-429.10-00/Special Assessments	-	-	-	-	-	-	-
601-0000-432.10-00/FEDERAL GRANTS / FEDERAL GRANTS	499,999	-	-	-	-	-	-
601-0000-435.10-00/STATE GRANTS / GRANT-STORMWATER MANAGMNT	-	-	-	-	-	-	-
601-0000-449.25-00/OTHER REGUL. PRMTS & FEES / HAULER APPLICATION FEE	-	-	-	225	-	225	**225**
601-0000-464.10-00/SANITATION & UTILITIES / SEWAGE SERVICE	7,476,934	7,130,004	7,891,294	7,770,379	3,410,312	6,820,624	**7,667,160**
601-0000-464.11-00/SANITATION & UTILITIES / PARKLAND REVENUE	123,685	106,079	101,447	115,000	-	110,000	**110,000**
601-0000-464.15-00/SANITATION & UTILITIES / OTHER SEWER SERVICE FEES	117,537	121,939	122,051	40,000	-	75,000	**100,000**
601-0000-474.13-00/LOCAL DEPARTMENTS / CHG FOR SVCS - LANDFILL	114,163	88,435	66,709	70,000	7,031	14,062	**90,000**
601-0000-474.21-00/LOCAL DEPARTMENTS / CHG FOR SVCS - STORMWATER	-	-	-	-	-	-	-
601-0000-481.10-00/INTEREST / INTEREST	269,120	516,929	366,054	150,000	-	60,000	**150,000**
601-0000-483.10-00/PROPERTY SALES / PROPERTY SALES	-	-	-	-	-	-	
601-0000-483.15-00/PROPERTY SALES / AUCTION SALES	-	-	-	-	-	-	
601-0000-483.50-00/PROPERTY SALES / Sale of Assets for Scrap	1,180	1,541	2,034	2,500	1,157	2,500	**2,500**
601-0000-484.10-00/INSURANCE RECOVERIES / INSURANCE REBATES/DISCNTS	-	-	-	7,000	-	-	-
601-0000-485.10-00/DONATIONS/CONT-PRIVATE / DONATIONS/CONT-PRIVATE	-	-	-	-	-	-	-
601-0000-487.10-00/OTHER MISC REVENUE / OTHER MISC REVENUE	143,538	114,679	106,954	150,000	66,070	125,000	**125,000**
601-0000-487.20-00/OTHER MISC REVENUE / PROGRAM INCOME	8,498	12,152	8,260	4,000	5,275	8,400	**8,400**
601-0000-487.40-00/OTHER MISC REVENUE / MISC REV-GAIN ON SALE/TRD	-	-	-	-	-	-	-
601-0000-488.10-00/NONOPERATING REVENUE / CONTRIBUTED CAPITAL	67,081	495,594	699,857	-	1,100,000	1,100,000	**-**
601-0000-492.90-00/TRANSFERS FROM OTHER FNDS / XFERS FROM OTHER FUNDS		600,000	-		-		
Total Operting Revenue:	**$ 8,821,735**	**$ 9,187,352**	**$ 9,364,660**	**$ 8,309,104**	**$ 4,589,844**	**$ 8,315,811**	**$ 8,253,285**
Total Fund Expense	***$ 7,505,659***	***$ 7,080,779***	***$ 9,373,553***	***$ 7,819,025***	***$ 4,103,110***	***$ 7,338,648***	***$ 8,166,628***
Net Income	***$ 1,316,075***	***$ 2,106,573***	***$ (8,893)***	***$ 490,079***	***$ 486,735***	***$ 977,163***	***$ 86,657***
Estimated Number of Hook-ups:	10,040	10,040	10,040	10,040	10,040	10,040	10,040
Billed @ Fixed Rate of $4.50 (effective 7/18/2023)	$ 66.00	$ 66.00	$ 54.00	$ 54.00	$ 54.00	$ 54.00	$ 54.00
Annual Fixed Sewer Charges	**$ 662,640**	**$ 662,640**	**$ 542,160**	**$ 542,160**	**$ 542,160**	**$ 542,160**	**$ 542,160**
Annual Variable Sewer Charges:	**$ 6,389,755**	**$ 6,389,755**	**$ 6,217,500**	**$ 6,215,715**	**$ 7,125,000**	**$ 7,125,000**	**$ 7,125,000**
Billed @ Variable Rate of $7.50 per unit effective 7/18/2023)	$ 7.71	$ 7.71	$ 7.50	$ 7.50	$ 7.50	$ 7.50	$ 7.50
Estimated Variable Units Billed Annually:	828,762 *1.0%*	828,762 *0.0%*	829,000 *0.0%*	828,762 *0.0%*	950,000 *14.6%*	950,000 *14.6%*	950,000 *0.0%*
Total Annual Sewer User Charges:	**$ 7,052,395**	**$ 7,052,395**	**$ 6,759,660**	**$ 6,757,875**	**$ 7,667,160**	**$ 7,667,160**	**$ 7,667,160**

Cont.

ENVIRONMENTAL SERVICES DIVISION	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026 Actual as of 10/2/2026	2026 Projection	2027 Proposed
TOTAL WASTEWATER UTILITY FUND	**$ 7,505,659**	**$ 7,080,779**	**$ 9,373,553**	**$ 7,819,025**	**$ 4,252,346**	**$ 7,195,880**	**$ 8,166,628**
601-5361-536.11-10/SALARIES / SALARIES-PERMANENT-REGULR	2,204,687	2,060,923	2,375,684	2,553,261	1,695,478	2,288,895	$ 2,634,450
601-5361-536.11-20/SALARIES / SALARIES-PERM-OVERTIME	45,516	35,853	37,060	40,000	28,658	38,689	$ 40,000
601-5361-536.11-50/SALARIES / SALARIES-PT/TEMP-REGULAR	47,001	25,529	33,917	66,511	20,901	28,217	$ 70,662
601-5361-536.15-10/EMPLOYER CONTRIBUTIONS / BENEFITS-SOC SECURITY	164,773	171,025	178,171	203,473	127,726	172,430	$ 210,001
601-5361-536.15-20/EMPLOYER CONTRIBUTIONS / BENEFITS-EMPLOYER WRF	347,267	68,825	233,013	190,645	124,025	167,433	$ 198,150
601-5361-536.15-25/EMPLOYER CONTRIBUTIONS / BENEFITS - EMPL RETIREMNT	121,573	97,652	108,504	105,914	-	105,914	$ 109,324
601-5361-536.15-40/EMPLOYER CONTRIBUTIONS / BENEFITS-HLTH INSUR	707,118	555,663	651,846	695,095	454,754	606,339	$ 687,585
601-5361-536.15-50/EMPLOYER CONTRIBUTIONS / BENEFITS-LIFE INSUR	25,676	18,244	33,436	5,373	2,744	3,659	$ 5,373
601-5361-536.15-60/EMPLOYER CONTRIBUTIONS / BENEFITS-WORKERS COMP	45,259	36,446	40,052	36,496	24,974	33,298	$ 37,788
601-5361-536.15-80/EMPLOYER CONTRIBUTIONS / BENEFITS-UNMPLYMNT COMP	-	7,012	1,522	8,000	3,400	4,590	$ 8,000
601-5361-536.15-94/EMPLOYER CONTRIBUTIONS / BENEFITS-BOOT ALLOWANCE	4,470	4,020	4,428	5,069	3,867	3,867	$ 5,069
601-5361-536.21-20/PROFESSIONAL SERVICES / PROF SVCS-LEGAL	3,363	118	1,345	5,000	1,695	2,260	$ 5,000
601-5361-536.21-30/PROFESSIONAL SERVICES / PROF SVCS-AUDIT	-	6,536	6,070	6,630	-	6,630	$ 6,500
601-5361-536.21-40/PROFESSIONAL SERVICES / PROF SVCS-DATA PROCESSING	-	-	-	-	-	-	$ -
601-5361-536.21-50/PROFESSIONAL SERVICES / PROF SVCS-ENGIN/ARCHITECT	2,453	-	-	-	-	-	$ -
601-5361-536.21-51/PROFESSIONAL SERVICES / PROF SVCS-TECH/CONSULTING	34,408	33,630	94,137	42,000	57,837	77,116	$ 55,000
601-5361-536.21-80/PROFESSIONAL SERVICES / PROF SERVICES - OTHER	1,734	2,339	689	1,000	367	489	$ 1,000
601-5361-536.21-91/PROFESSIONAL SERVICES / PROF SERVICES-LABORATORY	29,821	53,640	74,970	65,000	44,297	59,063	$ 95,000
601-5361-536.22-20/UTILITY SERVICES / UTILITIES-GENERAL	339,474	347,989	353,629	345,000	256,563	342,084	$ 340,000
601-5361-536.22-50/UTILITY SERVICES / UTILITIES-TELEPHONE	13,532	14,208	14,153	13,000	10,618	14,157	$ 14,000
601-5361-536.24-10/RPR & MNT SVC-OTHER / RPR & MNT SVC-VEHICLES	-	-	-	-	-	-	$ -
601-5361-536.24-11/RPR & MNT SVC-OTHER / RPR/MNT SVC-VEHICLE-CO SY	1,340	653	-	1,200	-	-	$ -
601-5361-536.24-20/RPR & MNT SVC-OTHER / RPR & MNT SVC-MACH/EQUIP	246,454	314,270	286,610	230,000	157,794	210,392	$ 245,000
601-5361-536.24-21/RPR & MNT SVC-OTHER / RPR/MNT SVC-MACH/EQ-CO SY	46,755	37,518	68,800	40,000	35,305	47,074	$ 45,000
601-5361-536.24-50/RPR & MNT SVC-OTHER / RPR & MNT SVC-GROUNDS	7,585	16,356	39,530	20,000	20,330	27,107	$ 35,000
601-5361-536.24-51/RPR & MNT SVC-OTHER / RPR/MNT SVC-GRNDS-CO SY	3,768	8,200	16,540	5,500	14,370	19,160	$ 16,000
601-5361-536.24-70/RPR & MNT SVC-OTHER / RPR & MNT SVC-BUILDINGS	18,415	14,817	20,189	16,500	9,519	12,692	$ 16,500
601-5361-536.24-90/RPR & MNT SVC-OTHER / RPR & MNT SVC-OTHER MISC	15,945	33,787	34,675	35,000	26,251	35,002	$ 35,000
601-5361-536.24-91/RPR & MNT SVC-OTHER / RPR/MNT SVC-OTHR MISC-CS	217,099	267,741	237,081	250,000	128,259	171,011	$ 245,000
601-5361-536.24-96/RPR & MNT SVC-OTHER / RPR/MNT SVC-OTHR-PIPNG-MP	19,628	22,426	45,560	20,000	19,036	25,381	$ 25,000
601-5361-536.24-97/RPR & MNT SVC-OTHER / RPR/MNT SVC-OTHR-PIPNG-CS	72,839	77,613	83,800	100,000	102,771	137,028	$ 90,000
601-5361-536.29-90/OTHER CONTRACTUAL SVCS / OTHER CONTRAC SVCS-MISC	171,800	182,995	218,306	400,000	149,486	199,314	$ 225,000
601-5361-536.29-94/OTHER CONTRACTUAL SVCS / STORMWATER FEES	13,612	14,152	13,612	15,000	6,806	9,075	$ 15,000
601-5361-536.31-90/OFFICE SUPPLIES / OFFICE SUPPLIES	3,382	3,095	3,553	10,000	966	1,288	$ 4,000
601-5361-536.32-10/PUBLICATION, SUBS, DUES / PUBS, SUBS, DUES	11,693	13,693	13,207	13,000	12,631	16,841	$ 13,000
601-5361-536.33-40/TRAVEL / TRAVEL & TRAINING	14,637	21,977	12,575	15,000	3,480	4,640	$ 15,000
601-5361-536.34-20/OPERATING SUPPLIES / OPERATING SUPPLIES-LAB	50,113	49,985	42,027	45,000	34,106	45,474	$ 50,000
601-5361-536.34-21/OPERATING SUPPLIES / OPER SUPP-CHEMICALS	272,751	218,756	297,021	262,500	163,352	217,802	$ 262,500
601-5361-536.34-40/OPERATING SUPPLIES / OPERATING SUPP-JANITORIAL	3,418	2,029	2,296	2,100	1,387	1,849	$ 2,100
601-5361-536.34-50/OPERATING SUPPLIES / OPERATING SUPP-FUEL	50,065	35,933	42,509	38,000	38,924	51,899	$ 45,000
601-5361-536.34-90/OPERATING SUPPLIES / OPERATING SUPP-OTHER MISC	1,491	914	13,443	1,500	2,229	2,972	$ 2,500
601-5361-536.35-10/REPAIR & MNT SUPPLIES / RPR & MNT SUPP-FUEL & OIL	1,730	4,853	14	4,500	1,894	2,526	$ 4,500
601-5361-536.35-20/REPAIR & MNT SUPPLIES / RPR & MNT SUPP-VEHIC PRTS	2,216	592	610	-	228	304	$ 610
601-5361-536.35-21/REPAIR & MNT SUPPLIES / RPR/MNT SUPP-CS VEH PRTS	4,975	3,609	1,764	4,000	2,766	3,688	$ 5,000
601-5361-536.35-30/REPAIR & MNT SUPPLIES / RPR & MNT SUPP-MACH/EQUIP	211,201	247,711	272,649	200,000	165,559	220,745	$ 250,000
601-5361-536.35-31/REPAIR & MNT SUPPLIES / RPR/MNT SUPP-CS MACH/EQ	40,947	41,136	60,190	35,000	21,856	29,142	$ 35,000
601-5361-536.35-90/REPAIR & MNT SUPPLIES / RPR & MNT SUPP-MISC	11,750	13,171	10,627	13,000	11,884	15,846	$ 15,000
601-5361-536.35-92/REPAIR & MNT SUPPLIES / RPR/MNT SUPP-GRNDS	3,814	685	2,514	1,500	4,233	5,644	$ 2,500
601-5361-536.35-93/REPAIR & MNT SUPPLIES / RPR/MNT SUPP-GRNDS-CO SY	787	-	-	500	300	400	$ 500
601-5361-536.35-94/REPAIR & MNT SUPPLIES / RPR/MNT SUPP-BLDGS	43	2,848	2,864	3,000	1,227	1,636	$ 3,000
601-5361-536.35-95/REPAIR & MNT SUPPLIES / RPR/MNT SUPP-BLDGS-CO SY	-	-	-	-	-	-	$ -
601-5361-536.35-96/REPAIR & MNT SUPPLIES / RPR/MNT SUPP-MP PIPING	30,633	19,914	54,818	36,000	12,260	16,346	$ 36,000
601-5361-536.35-97/REPAIR & MNT SUPPLIES / RPR/MNT SUPP-PIPNG-CO SY	27,417	25,843	32,464	32,000	21,300	28,399	$ 32,000
601-5361-536.39-10/OTHER SUPPLIES & EXPENSE / OTHER SUPPLIES & EXPENSE	49,231	81,685	81,268	2,000	821	1,094	$ 2,000
601-5361-536.51-30/INSURANCE / INSURANCE	36,942	39,925	39,925	39,925	-	39,925	$ 39,925
601-5361-536.53-90/RENTS & LEASES / RENTS & LEASES-OTHER MISC	6,386	6,619	6,130	8,000	4,018	5,357	$ 8,000
601-5361-536.54-10/DEPRECIATION & AMORTIZTN / DEPRECIATION	1,412,225	1,411,275	1,498,587	1,127,150	-	1,127,150	$ 1,411,000
601-5361-536.59-10/LICENSES & PERMITS / LICENSES & PERMITS	78,920	78,384	80,349	86,000	79,794	86,000	$ 86,000
601-5361-536.62-10/DEBT SERVICE / INTEREST	-	-	162,836	-	101,864	101,864	$ -
601-5361-536.69-10/OTHER DEBT SERVICE / OTHER DEBT SVC CHARGES	-	-	10,000	-	-	-	$ -
601-5361-536.74-90/LOSSES / OTHER LOSSES	-	-	-	-	-	-	$ -
601-5361-536.81-10/CAPITAL EQUIPMENT / CAPITAL EQUIPMENT	-	-	-	-	-	-	$ -
601-5361-536.82-10/CAPITAL IMPROVEMENTS / CAPITAL IMPROVEMENTS	-	-	-	-	-	-	$ -
601-5361-536.89-99/CAPITAL EXPENSE / FIXED ASSET RECLASSIFCTNS	-	-	-	-	-	-	$ -
601-5820-582.62-10/DEBT SERVICE / INTEREST	145,340	155,640	-	234,033	-	234,033	$ 151,964
601-5820-582.69-10/OTHER DEBT SERVICE / OTHER DEBT SVC CHARGES	-	-	-	650	-	650	$ 650
601-5820-582.69-20/OTHER DEBT SERVICE / ISSUANCE COSTS	-	12,000	-	9,000	-	9,000	$ 9,000
601-5920-592.90-10/OTHER FINANCING USES / XFERS TO OTHER FUNDS	-	-	1,236,806	-	-	-	$ -
601-5920-592.90-20/OTHER FINANCING USES / TRANSFER TO OTHER FUNDS	60,187	58,328	85,175	75,000	37,439	75,000	$ 164,477

Wastewater Fund Cash Flow

City of Superior - Wastewater Fund #601
Cash Flow Projection

	Actual 2022	Actual 2023	Actual 2024	Actual 2025	Projected 2026	Proposed 2027	Estimated 2028	Estimated 2029	Estimated 2030	Estimated 2031
Beginning Cash Balance	$ 6,831,826	$ 6,210,227	$ 5,298,613	$ 7,029,651	$ 6,400,989	$ 5,688,088	$ 4,607,266	$ 4,183,566	$ 1,295,597	$ (1,946,968)
Total Operating Revenue	$ 7,283,632	$ 8,821,735	$ 9,187,352	$ 9,364,660	$ 8,315,811	$ 8,253,285	$ 8,253,285	$ 8,303,285	$ 8,303,285	$ 8,303,285
Total Expenses:	$ (6,843,521)	$ (7,505,659)	$ (7,080,779)	$ (9,373,553)	$ (7,195,880)	$ (8,166,628)	$ (8,248,294)	$ (8,330,777)	$ (8,414,085)	$ (8,498,226)
Total Net Income	$ 440,111	$ 1,316,075	$ 2,106,573	$ (8,893)	$ 1,119,931	$ 86,657	$ 4,991	$ (27,492)	$ (110,800)	$ (194,941)
+ Depreciation Expense	$ 1,363,776	$ 1,412,225	$ 1,411,275	$ 1,099,041	$ 1,127,150	$ 1,118,204	$ 1,118,204	$ 1,118,204	$ 1,118,204	$ 1,118,204
+ Debt Proceeds										
+ WI CWLF Funding-Forgiven	$ 316,378	$ 67,081	$ 495,594	$ 300,000	$ 300,000	$ 450,000				
+ WI CWLF Funding-Loan Amt.	$ 1,453,002	$ 241,039	$ 1,150,898	$ 700,000	$ 700,000	$ 1,050,000				
- Principal Payments	$ (719,641)	$ (567,340)	$ (796,397)	$ (864,778)	$ (884,983)	$ (905,684)	$ (926,895)	$ (788,680)	$ (559,970)	$ (571,925)
- Fixed Asset Purchases	$ (5,958,851)	$ (4,837,231)	$ (4,038,500)	$ (2,759,816)	$ (2,775,000)	$ (2,430,000)	$ (620,000)	$ (3,190,000)	$ (3,690,000)	$ (1,500,000)
Change in AR / AP	$ 2,800,004	$ 1,523,617	$ 1,897,189	$ 1,205,784	$ -	$ -	$ -	$ -	$ -	$ -
Change in Cash Balance	$ (621,599)	$ (911,614)	$ 1,731,038	$ (628,662)	$ (712,901)	$ (1,080,822)	$ (423,700)	$ (2,887,968)	$ (3,242,566)	$ (1,148,662)
Ending Cash Balance	$ 6,210,227	$ 5,298,613	$ 7,029,651	$ 6,400,989	$ 5,688,088	$ 4,607,266	$ 4,183,566	$ 1,295,597	$ (1,946,968)	$ (3,095,630)

STORMWATER BUDGET

What is Stormwater?
Stormwater runoff occurs when precipitation flows over the ground. Impervious surfaces such as buildings, sidewalks, and streets prevent stormwater from naturally soaking into the ground. Most water entering storm drains flows untreated, picking up and carrying numerous pollutants to our waterways and eventually into Lake Superior; our drinking water source.

Common Stormwater Pollutants
Sediment: Soil, clay, and sand washed from lawns, driveways, and construction sites reduce water clarity, smothers habitat, and carry attached pollutants to waterways.
Nutrients: Animal, yard, and garden waste, soil, and fertilizer containing nitrogen and phosphorus, which contribute to algae growth and consume oxygen, which can harm aquatic organisms.
Pathogens: Disease-causing organisms found in human, pet, and other animal waste.
Chemicals: Herbicides, pesticides, fertilizers, detergents from washing cars, heavy metals, and petroleum by-products. These toxic substances are harmful to aquatic, terrestrial, and human life.
Litter: Trash and debris diminish the natural beauty of our waters, degrading habitats and harming fish and wildlife.

Why is Stormwater Important in Superior?
Stormwater is one of the leading contributors of water quality pollution to the urban waterways in the US. The problem increases when development occurs without addressing stormwater pollution. When land is converted from its natural state to one of the parking lots, buildings, lawns, streets, and sidewalks, rainwater that once soaked into the ground now flows over the impervious surface and becomes urban stormwater runoff. The water picks up pollutants such as dirt, fertilizer, pesticides, oil, and bacteria on its way to the nearest storm drain or waterway. Unlike sewage, this water is not treated and flows to a water body.

Stormwater Fund Revenue

	2027 Stormwater Revenue Budget - Fund 606					
Account Number/Name	**2024 Actual**	**2025 Actual**	**2026 Budget**	**2026 YTD 9/11**	**2026 Projected**	**2027 Budget**
606-0000-429.10-00/Special Assessments	-	-	-	-	-	-
606-0000-432.10-00/FEDERAL GRANTS / FEDERAL GRANTS	-	-	-	-	-	-
606-0000-435.10-00/STATE GRANTS / GRANT-STORMWATER MANAGMNT	3,990	-	-	14,097	14,097	-
606-0000-436.90-00/OTHER STATE PAYMENTS / OTHER STATE AIDS	89,734	370,667	-	-	-	-
606-0000-464.50-00/SANITATION & UTILITIES / STORMWATER FEES	2,570,533	2,614,366	2,550,000	1,311,625	2,623,251	2,550,000
606-0000-464.51-00/SANITATION & UTILITIES / CREDIT APPLICATION FEES	-	-	3,000	-	-	3,000
606-0000-473.10-00/OTHER LOCAL GOVERNMENTS	-	-	-	-	-	
606-0000-481.10-00/INTEREST / INTEREST	290,119	259,727	20,000	-	20,000	20,000
606-0000-483.10-00/PROPERTY SALES /PROPERTY SALES	-	-	-	-	-	-
606-0000-483.15-00/PROPERTY SALES / AUCTION SALES	-	-	-	-	-	-
606-0000-484.10-00/INSURANCE RECOVERIES / INSURANCE REBATES/DISCNTS	-	-		-	-	
606-0000-487.10-00/OTHER MISC REVENUE / OTHER MISC REVENUE	25,074	23,381	25,500	7,129	10,693	25,500
606-0000-487.70-00/OTHER MISC REVENUE / DISCOUNTS	3,400	-		-	-	
606-0000-492.90-01/XFERS FROM OTHER FUNDS	-	540,849	-	-	-	-
Total Revenue:	**$ 2,982,850**	**$ 3,808,990**	**$ 2,598,500**	**$ 1,332,851**	**$ 2,668,041**	**$ 2,598,500**
Total Expenses:	**$ 1,631,723**	**$ 1,631,723**	**$ 2,120,837**	**$ 1,005,525**	**$ 2,000,136**	**$ 2,266,541**
Net Income / (Loss)	***$ 1,351,126***	***$ 2,177,267***	***$ 477,663***	***$ 327,327***	***$ 667,905***	***$ 331,959***

Stormwater Fund Expenditures

ENVIRONMENTAL SERVICES DIVISION	2024 Budget	Actual 2024	2025 Budget	Actual 2025	2026 Budget	2026 YTD 09/11/26	2026 Projected	2027 Proposed
TOTAL STORMWATER UTILITY FUND	**$ 2,114,114**	**$ 1,631,723**	**$ 2,017,437**	**$ 2,802,505**	**$ 2,120,837**	**$ 1,005,525**	**$ 2,000,136**	**$ 2,266,541**
606-5361-536.11-10/SALARIES / SALARIES-PERMANENT-REGULR	819,148	543,158	$ 814,815	$ 783,213	**$ 823,064**	527,125	749,072	**$ 962,572**
606-5361-536.11-20/SALARIES / SALARIES-PERM-OVERTIME	3,100	843	$ 2,000	$ 2,024	**$ 2,000**	1,102	1,565	**$ 2,000**
606-5361-536.11-50/SALARIES / SALARIES-PT/TEMP-REGULAR	13,205	19,553	$ 28,077	$ 14,913	**$ 11,204**	7,361	10,460	**$ 12,392**
606-5361-536.11-60/SALARIES / SALARIES-PT/TEMP-OVERTIME	-	-	$ -	$ -	**$ -**	-	-	**$ -**
606-5361-536.15-10/EMPLOYER CONTRIBUTIONS / BENEFITS-SOC SECURITY	63,912	55,635	$ 64,634	$ 58,109	**$ 63,974**	39,131	55,607	**$ 74,738**
606-5361-536.15-20/EMPLOYER CONTRIBUTIONS / BENEFITS-EMPLOYER WRF	57,252	36,245	$ 58,311	$ 70,920	**$ 60,211**	37,900	53,858	**$ 70,830**
606-5361-536.15-25/EMPLOYER CONTRIBUTIONS / BENEFITS - EMPL RETIREMNT	33,190	33,190	$ 33,560	$ 33,560	**$ 33,451**	-	33,451	**$ 39,079**
606-5361-536.15-30/EMPLOYER CONTRIBUTIONS / BENEFITS-EMPLOYEE WRF	-	-	$ -	$ -	**$ -**	-	-	**$ -**
606-5361-536.15-40/EMPLOYER CONTRIBUTIONS / BENEFITS-HLTH INSUR	213,388	166,837	$ 225,146	$ 210,301	$ 245,298	143,664	181,470	$ 248,991
606-5361-536.15-50/EMPLOYER CONTRIBUTIONS / BENEFITS-LIFE INSUR	1,872	962	$ 1,814	$ 1,326	$ 1,893	944	1,192	$ 2,137
606-5361-536.15-60/EMPLOYER CONTRIBUTIONS / BENEFITS-WORKERS COMP	10,498	9,647	$ 11,014	$ 10,129	$ 8,243	5,743	8,161	$ 10,040
606-5361-536.15-80/EMPLOYER CONTRIBUTIONS / BENEFITS-UNMPLYMNT COMP	8,000	1,606	$ 8,000	$ 356	$ 8,000	-	-	$ 8,000
606-5361-536.15-93/EMPLOYER CONTRIBUTIONS / BENEFITS-LICENSE FEE RMB	-	-	$ -	$ -	**$ -**	-	-	**$ -**
606-5361-536.15-94/EMPLOYER CONTRIBUTIONS / BENEFITS-BOOT ALLOWANCE	1,145	1,239	$ 1,334	$ 1,312	**$ 1,159**	1,313	1,313	**$ 1,299**
606-5361-536.15-95/EMPLOYER CONTRIBUTIONS / MISC EMPLOYEE REIMBRSMNTS	-	-	$ -	$ -	$ -	-	-	$ -
606-5361-536.21-20/PROFESSIONAL SERVICES / PROF SVCS-LEGAL	6,000	118	$ 3,000	$ 1,807	$ 3,000	-	3,000	$ 3,200
606-5361-536.21-30/PROFESSIONAL SERVICES / PROF SVCS-AUDIT	2,650	2,613	$ 2,650	$ 2,426	$ 2,650	-	2,650	$ 2,650
606-5361-536.21-40/PROFESSIONAL SERVICES / PROF SVCS-DATA PROCESSING	-	-	$ -	$ -	$ -	-	-	$ -
606-5361-536.21-50/PROFESSIONAL SERVICES / PROF SVCS-ENGIN/ARCHITECT	-	-	$ -	$ -	$ -	1,500	2,250	$ -
606-5361-536.21-51/PROFESSIONAL SERVICES / PROF SVCS-TECH/CONSULTING	35,000	2,474	$ 5,000	$ 9,464	$ 6,000	-	6,000	$ 10,000
606-5361-536.21-80/PROFESSIONAL SERVICES / PROF SERVICES - OTHER	600	-	$ 600	$ -	$ 600	-	600	$ 600
606-5361-536.21-91/PROFESSIONAL SERVICES / PROF SERVICES-LABORATORY	-	3,077	$ 5,000	$ -	$ 5,000	21,392	32,088	$ 5,000
606-5361-536.21-92/PROFESSIONAL SERVICES / PROF SERVICES-EMERGENCY	-	-	$ -	$ -	$ -	-	-	$ -
606-5361-536.22-20/UTILITY SERVICES / UTILITIES-GENERAL	28,500	29,291	$ 28,500	$ 30,973	$ 30,000	23,581	35,371	$ 33,000
606-5361-536.22-50/UTILITY SERVICES / UTILITIES-TELEPHONE	13,500	14,208	$ 13,500	$ 14,153	$ 13,500	9,968	14,952	$ 13,500
606-5361-536.24-10/RPR & MNT SVC-OTHER / RPR & MNT SVC-VEHICLES	-	-	$ -	$ -	$ -	-	-	$ -
606-5361-536.24-11/RPR & MNT SVC-OTHER / RPR/MNT SVC-VEHICLE-CO SY	700	653	$ 700	$ -	$ 700	-	-	$ 700
606-5361-536.24-20/RPR & MNT SVC-OTHER / RPR & MNT SVC-MACH/EQUIP	1,000	4,372	$ 2,000	$ 1,065	$ 2,000	207	310	$ 2,000
606-5361-536.24-21/RPR & MNT SVC-OTHER / RPR/MNT SVC-MACH/EQ-CO SY	600	593	$ 700	$ 1,851	$ 1,500	-	-	$ 1,500
606-5361-536.24-50/RPR & MNT SVC-OTHER / RPR & MNT SVC-GROUNDS	-	-	$ -	$ -	$ -	-	-	$ -
606-5361-536.24-51/RPR & MNT SVC-OTHER / RPR/MNT SVC-GRNDS-CO SY	700	1,050	$ 1,100	$ 2,070	$ 1,100	1,800	2,700	$ 1,800
606-5361-536.24-70/RPR & MNT SVC-OTHER / RPR & MNT SVC-BUILDINGS	8,500	10,615	$ 11,500	$ 9,700	$ 11,500	7,440	11,160	$ 11,500
606-5361-536.24-71/RPR & MNT SVC-OTHER / RPR/MNT SVC-BLDGS-CO SY	-	-	$ -	$ -	$ -	-	-	$ -
606-5361-536.24-90/RPR & MNT SVC-OTHER / RPR & MNT SVC-OTHER MISC	11,700	23,391	$ 21,000	$ 21,118	$ 23,000	19,171	28,757	$ 23,000
606-5361-536.24-91/RPR & MNT SVC-OTHER / RPR/MNT SVC-OTHR MISC-CS	-	-	$ -	$ -	$ -	-	-	$ -
606-5361-536.24-96/RPR & MNT SVC-OTHER / RPR/MNT SVC-OTHR-PIPNG-MP	-	-	$ -	$ -	$ -	-	-	$ -
606-5361-536.24-97/RPR & MNT SVC-OTHER / RPR/MNT SVC-OTHR-PIPNG-CS	22,000	8,408	$ 22,000	$ 22,299	$ 22,000	19,913	29,869	$ 25,000
606-5361-536.29-50/OTHER CONTRACTUAL SVCS / CONT SVC-SWLP SEW BILLGS	-	-	$ -	$ -	$ -	-	-	$ -
606-5361-536.29-90/OTHER CONTRACTUAL SVCS / OTHER CONTRAC SVCS-MISC	20,000	16,903	$ 17,000	$ 13,285	$ 15,000	9,369	14,054	$ 15,000
606-5361-536.31-90/OFFICE SUPPLIES / OFFICE SUPPLIES	3,500	3,007	$ 3,000	$ 3,212	$ 3,000	594	891	$ 3,000
606-5361-536.32-10/PUBLICATION, SUBS, DUES / PUBS, SUBS, DUES	6,000	3,237	$ 4,000	$ 4,205	$ 4,000	5,565	8,348	$ 6,000
606-5361-536.33-40/TRAVEL / TRAVEL & TRAINING	15,000	21,782	$ 15,000	$ 12,575	$ 15,000	3,335	5,003	$ 15,000
606-5361-536.34-20/OPERATING SUPPLIES / OPERATING SUPPLIES-LAB	-	-	$ -	$ -	$ -	-	-	$ -
606-5361-536.34-21/OPERATING SUPPLIES / OPER SUPP-CHEMICALS	-	-	$ -	$ -	$ -	-	-	$ -
606-5361-536.34-40/OPERATING SUPPLIES / OPERATING SUPP-JANITORIAL	3,500	2,029	$ 3,000	$ 2,727	$ 3,000	1,322	1,982	$ 2,700
606-5361-536.34-50/OPERATING SUPPLIES / OPERATING SUPP-FUEL	900		$ 900	$ 639	$ 900	403	605	$ 900
606-5361-536.34-90/OPERATING SUPPLIES / OPERATING SUPP-OTHER MISC	5,500	3,802	$ 3,400	$ 4,842	$ 3,500	944	1,416	$ 3,500
606-5361-536.35-10/REPAIR & MNT SUPPLIES / RPR & MNT SUPP-FUEL & OIL	-	8	$ -	$ 8	$ -	-	-	$ -
606-5361-536.35-20/REPAIR & MNT SUPPLIES / RPR & MNT SUPP-VEHIC PRTS	-	88	$ -	$ 360	$ -		-	$ -
606-5361-536.35-21/REPAIR & MNT SUPPLIES / RPR/MNT SUPP-CS VEH PRTS	4,000	3,609	$ 3,500	$ 1,520	$ 3,500		-	$ 3,500
606-5361-536.35-30/REPAIR & MNT SUPPLIES / RPR & MNT SUPP-MACH/EQUIP	17,000	6,397	$ 17,000	$ 7,161	$ 17,000	6,439	9,659	$ 17,000
606-5361-536.35-31/REPAIR & MNT SUPPLIES / RPR/MNT SUPP-CS MACH/EQ	15,000	8,088	$ 11,000	$ 21,229	$ 14,000	11,640	17,460	$ 14,000
606-5361-536.35-90/REPAIR & MNT SUPPLIES / RPR & MNT SUPP-MISC	13,000	13,170	$ 13,000	$ 10,739	$ 13,000	10,480	15,720	$ 13,000
606-5361-536.35-91/REPAIR & MNT SUPPLIES / RPR/MNT SUPP-MISC-CO SY	-	-	$ -	$ -	$ -	-	-	$ -
606-5361-536.35-92/REPAIR & MNT SUPPLIES / RPR/MNT SUPP-GRNDS	-	-	$ -	$ -	$ -	1,227	1,840	$ 1,000
606-5361-536.35-93/REPAIR & MNT SUPPLIES / RPR/MNT SUPP-GRNDS-CO SY	-	353	$ 500	$ -	$ 500	-	-	$ 500
606-5361-536.35-95/REPAIR & MNT SUPPLIES / RPR/MNT SUPP-BLDGS-CO SY	-	-	$ -	$ -	$ -	-	-	$ -
606-5361-536.35-96/REPAIR & MNT SUPPLIES / RPR/MNT SUPP-MP PIPING	-	-	$ -	$ -	$ -	-	-	$ -
606-5361-536.35-97/REPAIR & MNT SUPPLIES / RPR/MNT SUPP-PIPNG-CO SY	45,000	33,316	$ 41,000	$ 35,860	$ 45,000	20,090	30,136	$ 45,000
606-5361-536.39-10/OTHER SUPPLIES & EXPENSE / OTHER SUPPLIES & EXPENSE	2,500	25,884	$ 10,000	$ 27,946	$ 6,500	3,339	5,008	$ 6,500
606-5361-536.51-30/INSURANCE / INSURANCE	4,698	11,698	$ 4,093	$ 4,700	$ 4,933		4,933	$ 4,933
606-5361-536.53-10/RENTS & LEASES / RENTS/LEASE-LAND(SLUDGE)	-	-	$ -	$ -	$ -	-	-	$ -
606-5361-536.53-30/RENTS & LEASES / RENTS & LEASES-MACH/EQUIP	-	-	$ -	$ -	$ -	-	-	$ -
606-5361-536.53-90/RENTS & LEASES / RENTS & LEASES-OTHER MISC	6,100	6,319	$ 6,100	$ 5,699	$ 6,100	3,667	5,500	$ 6,100
606-5361-536.54-10/DEPRECIATION & AMORTIZTN / DEPRECIATION	447,091	421,056	$ 421,056	$ 423,291	$ 481,418		481,418	$ 424,000
606-5361-536.59-10/LICENSES & PERMITS / LICENSES & PERMITS	70,000	42,961	$ 45,000	$ 46,996	$ 45,000	43,379	65,068	$ 45,000
606-5361-536.62-10/DEBT SERVICE / INTEREST	-	-	$ -	$ -	$ -	-	-	$ -
606-5361-536.69-10/OTHER DEBT SERVICE / OTHER DEBT SVC CHARGES	-	-	$ -	$ -	$ -	-	-	$ -
606-5361-536.74-90/LOSSES / OTHER LOSSES	-	-	$ -	$ -	$ -	-	-	$ -
606-5361-536.81-10/CAPITAL EQUIPMENT / CAPITAL EQUIPMENT	-	-	$ -	$ -	$ -	-	-	$ -
606-5361-536.82-10/CAPITAL IMPROVEMENTS / CAPITAL IMPROVEMENTS	-	-	$ -	$ -	$ -	-	-	$ -
606-5361-536.90-20/OTHER FINANCING USES / TRANSFER TO OTHER FUNDS	-	-	$ -	817,988	$ -	-	-	$ -
601-5820-582.62-10/DEBT SERVICE / INTEREST	54,271	38,239	$ -	$ 44,438	$ 25,505	14,479	$ 32,306	$ 44,454
601-5820-582.69-10/DEBT SERVICE / INTEREST	100	-	$ 100	$ -	$ 100	-	100	$ 100
606-5820-582.69-20/OTHER DEBT SERVICE / ISSUANCE COSTS	-	-	$ -	$ 10,000	$ -	-	-	$ -
606-5920-592.90-10/OTHER FINANCING USES / TRANSFERS	24,795	-	$ 32,833	$ -	$ 32,833	-	32,833	$ 29,826

Stormwater Fund Cash Flow Projection

City of Superior - Stormwater Fund #606
Cash Flow Projection

	Actual 2021	Actual 2022	Actual 2023	Actual 2024	Actual 2025	Projected 2026	Budgeted 2027
Beginning Cash Balance	$ 2,245,426	$ 2,302,748	$ 2,265,204	$ 2,913,251	$ 3,726,001	$ 6,110,381	$ 5,602,405
Total Revenue	$ 2,576,230	$ 2,374,260	$ 2,757,140	$ 2,982,850	$ 3,808,990	$ 2,668,041	$ 2,598,500
Total Expenses:	$ (1,860,718)	$ (2,314,032)	$ (2,080,333)	$ (1,631,723)	$ (2,802,505)	$ (2,000,136)	$ (2,266,541)
Total Net Income	$ 715,512	$ 60,228	$ 676,807	$ 1,351,126	$ 1,006,485	$ 667,905	$ 331,959
+ Depreciation Expense	$ 413,088	$ 432,071	$ 447,091	$ 447,091	$ 466,675	$ 497,376	$ 521,827
+ Debt Proceeds							
+ WI CWLF Funding-Forgiven							
+ WI CWLF Funding-Loan Amt.							
- Principal Payments	$ (387,541)	$ (398,454)	$ (409,554)	$ (205,846)	$ (212,336)	$ (273,256)	$ (281,355)
- Fixed Asset Purchases	$ (839,940)	$ (107,876)	$ (65,646)	$ (647,292)	$ (1,622,865)	$ (1,400,000)	$ (1,225,000)
Change in AR / AP	$ 156,203	$ (452,993)	$ (652)	$ (132,329)	$ 2,746,421	$ -	$ -
Change in Cash Balance	$ 57,322	$ (37,544)	$ 648,046	$ 812,751	$ 2,384,379	$ (507,975)	$ (652,569)
Ending Cash Balance	$ 2,302,748	$ 2,265,204	$ 2,913,251	$ 3,726,001	$ 6,110,381	$ 5,602,405	$ 4,949,837
	3%	-2%	29%	28%	64%	-8%	-12%

LANDFILL BUDGET

The Superior Landfill is located off Highways 2 & 52 on Moccasin Mike Rd. The landfill is a designated facility for disposing of waste materials. It operates under a fee structure based on the type and quantity of waste being dumped. For acceptable items, the cost per ton is prorated at $56.61, with a minimum charge of $10 for loads under 360 lbs. Yard waste, including leaves and grass clippings, can be disposed of without any charge. However, customers are required to dump the debris into the compost pile and place empty bags in the trash receptacle. Brush can be disposed of at a cost of $8 for a pickup load or $16 for a pickup and trailer. Tires are accepted at varying rates, with residential rates set at $5 each for tires without rims and $6 each for tires with rims. Commercial rates for tires are $235 per ton, while semi-trucks/trailers tires are also accepted at the same rate. Mattresses and box springs have separate price brackets depending on their condition, with clean and dry recyclable pieces costing $25 per piece and wet/dirty non-recyclable pieces costing $30 per piece. Asbestos and asbestos-containing items have a fee of $57 per cubic yard, but specific approval and prior notice are required before delivering such items to the landfill.

It's important to note that certain items are not accepted at the landfill, such as recyclables, demolition/construction materials, electronics, appliances, batteries, fluorescent bulbs, motor oil, and household hazardous waste. Alternative disposal locations for these items are provided on the landfill's "Items Not Accepted" page on the City's website. For information on weekly trash pick-up, refer to the landfill's Solid Waste Collection page on the City's website.

Landfill Fund Revenue

	Actual	Actual	Budget	Actual	Projected	Proposed Budget
	2024	2025	2026	9/2/2026	2026	2027
Special Assessment-Oth	455	13,096	-	-	-	-
Federal Grants	-				-	-
Recycling Grant	100,527	100,407	100,500	100,364	100,364	100,500
3rd Party Disposal	897,757	491,477	500,000	245,650	368,476	500,000
WLSSD Disposal	4,611,080	4,688,533	2,328,018	2,224,387	3,336,580	-
WWTP Sludge/Compost Overs	-	-			-	
Garbage Fee	904,515	1,111,507	981,015	510,668	766,002	981,015
Recycling Fee	513,047	288,092	414,330	209,266	313,899	451,620
DEMO	-	-	-	-	-	-
Sewer Sludge	161,630	151,956	-	-	-	-
Interest Revenue	347,423	694,561	223,492	77,344	116,016	576,849
Rent-Extra Containers	-		-		-	-
Property Sales/ Auction Sales			-		-	-
Insurance Rebates	-		-		-	-
Ins. Recovery/Prop/Veh/Equip	1,027,467		-		-	-
Other Misc. Revenue	50,739	31,929	19,610	7,712	11,568	11,799
Carbon Credits	35,415		50,000		-	50,000
Misc Rev-Gain on Sale/Trade	(253,884)		50,000		-	50,000
DNR Escrow account Reimb.					-	
Grand Total Revenue:	$ 8,396,170	$ 7,571,557	$ 4,666,965	$ 3,375,391	$ 5,012,904	$ 2,721,783
Fund Expense:	$ (5,753,465)	$ (5,575,883)	$ (7,308,863)	$ (2,722,941)	$ (4,140,209)	$ (7,107,364)

Landfill Fund Expenditures

LANDFILL FUND #602	2024 Actual	2025 Actual	2026 Budget	2026 Actual as of 9/2/2026	2026 Projection	2027 Budget
TOTAL: PUBLIC WORKS - LANDFILL FUND #602	**$ 5,753,465**	**$ 5,575,883**	**$ 7,308,863**	**$ 2,722,941**	**$ 4,140,209**	**$ 7,107,364**
602-5362/PUBLIC WORKS-REFUSE & GARBAGE COLLECTION	**$ 557,997**	**$ 623,272**	**$ 803,571**	**$ 383,035**	**$ 542,585**	**$ 715,547**
11-SALARIES						
602-5362-536.11-10/SALARIES / SALARIES-PERMANENT-REGULR	$ 206,209	$ 287,353	$ 331,698	$ 194,545	$ 219,921	$ 348,973
602-5362-536.11-20/SALARIES / SALARIES-PERM-OVERTIME	$ 4,016	$ 8,044	$ 5,000	$ 7,130	$ 8,060	$ 5,000
15-EMPLOYER CONTRIBUTIONS					$ -	
602-5362-536.15-10/EMPLOYER CONTRIBUTIONS / BENEFITS-SOC SECURITY	$ 24,035	$ 20,555	$ 25,901	$ 14,512	$ 16,405	$ 27,222
602-5362-536.15-20/EMPLOYER CONTRIBUTIONS / BENEFITS-EMPLOYER WRF	$ (1,679)	$ 38,709	$ 24,377	$ 14,514	$ 16,407	$ 25,799
602-5362-536.15-25/EMPLOYER CONTRIBUTIONS / BENEFITS - EMPL RETIREMNT	$ 14,813	$ 15,006	$ 13,543	$ -	$ 13,543	$ 14,234
602-5362-536.15-40/EMPLOYER CONTRIBUTIONS / BENEFITS-HLTH INSUR	$ 122,310	$ 129,809	$ 124,320	$ 59,940	$ 68,503	$ 112,254
602-5362-536.15-50/EMPLOYER CONTRIBUTIONS / BENEFITS-LIFE INSUR	$ 9,737	$ (20,392)	$ 800	$ 734	$ 839	$ 800
602-5362-536.15-60/EMPLOYER CONTRIBUTIONS / BENEFITS-WORKERS COMP	$ 12,414	$ 10,587	$ 12,042	$ 6,367	$ 7,198	$ 12,665
602-5362-536.15-93/EMPLOYER CONTRIBUTIONS / BENEFITS-LICENSE FEE RMB	$ 40	$ -	$ -	$ 22	$ 28	$ -
602-5362-536.15-94/EMPLOYER CONTRIBUTIONS / BENEFITS-BOOT ALLOWANCE	$ 825	$ 600	$ 750	$ 450	$ 450	$ 750
22-UTILITY SERVICES					$ -	
602-5362-536.22-50/UTILITY SERVICES / UTILITIES-TELEPHONE	$ 3,751	$ 3,748	$ 3,500	$ 2,239	$ 3,358	$ 3,500
24-REPAIR AND MAINTENANCE SERVICES OTHER						
602-5362-536.24-20/RPR & MNT SVC-OTHER / RPR & MNT SVC-MACH/EQUIP	$ -	$ -	$ -	$ -	$ -	$ -
29-OTHER CONTRACTUAL SVCS						
602-5362-536.29-90/OTHER CONTRACTUAL SVCS / OTHER CONTRAC SVCS-MISC	$ 16,279	$ 18,070	$ 14,500	$ 11,951	$ 17,926	$ 15,000
32-PUBS, SUBS, DUES						
602-5362-536.32-10/PUBS, SUBS, DUES	$ 3,699	$ 3,568	$ -	$ 2,546	$ 3,819	$ -
34-OPERATING SUPPLIES						
602-5362-536.34-90/OPERATING SUPPLIES / OPERATING SUPP-OTHER MISC	$ 446	$ 274	$ 400	$ 184	$ 277	$ 350
35-REPAIR & MNT SUPPLIES						
602-5362-536.35-10/REPAIR & MNT SUPPLIES / RPR & MNT SUPP-FUEL & OIL	$ 52,799	$ 43,347	$ 55,000	$ 38,121	$ 57,182	$ 55,000
602-5362-536.35-30/REPAIR & MNT SUPPLIES / RPR & MNT SUPP-MACH/EQUIP	$ 31,781	$ 709	$ 35,000	$ 29,781	$ 44,671	$ 30,000
602-5362-536.35-90/REPAIR & MNT SUPPLIES / RPR & MNT SUPP-MISC	$ -	$ -	$ -	$ -	$ -	$ -
39-OTHER SUPPLIES & EXPENSE						
602-5362-536.39-10/OTHER SUPPLIES & EXPENSE / OTHER SUPPLIES & EXPENSE	$ -		$ -	$ -	$ -	$ -
54-DEPRECIATION & AMORTIZTN						
602-5362-536.54-10/DEPRECIATION & AMORTIZTN / DEPRECIATION	$ 56,522	$ 63,285	$ 156,740	$ -	$ 64,000	$ 64,000
602-5363/PUBLIC WORKS-SOLID WASTE DISPOSAL (Landfill Operations)	**$ 4,449,884**	**$ 4,185,748**	**$ 5,603,287**	**$ 1,961,392**	**$ 2,941,773**	**$ 5,445,789**
11-SALARIES						
602-5363-536.11-10/SALARIES / SALARIES-PERMANENT-REGULR	$ 453,580	$ 473,524	$ 372,409	$ 269,283	$ 403,924	$ 301,776
602-5363-536.11-20/SALARIES / SALARIES-PERM-OVERTIME	$ 34,820	$ 39,480	$ 40,000	$ 11,303	$ 16,954	$ 40,000
602-5363-536.11-50/SALARIES / SALARIES-PT/TEMP-REGULAR	$ 56,943	$ 60,833	$ 75,287	$ 34,715	$ 52,073	$ 77,282
15-EMPLOYER CONTRIBUTIONS						
602-5363-536.15-10/EMPLOYER CONTRIBUTIONS / BENEFITS-SOC SECURITY	$ 38,546	$ 40,977	$ 37,309	$ 20,810	$ 31,216	$ 32,058
602-5363-536.15-20/EMPLOYER CONTRIBUTIONS / BENEFITS-EMPLOYER WRF	$ 33,606	$ 35,627	$ 29,693	$ 19,484	$ 29,226	$ 24,779
602-5363-536.15-25/EMPLOYER CONTRIBUTIONS / BENEFITS - EMPL RETIREMNT	$ 22,949	$ 23,064	$ 16,496	$ -	$ -	$ 13,671
602-5363-536.15-40/EMPLOYER CONTRIBUTIONS / BENEFITS-HLTH INSUR	$ 183,503	$ 163,707	$ 111,338	$ 76,853	$ 115,279	$ 88,995
602-5363-536.15-50/EMPLOYER CONTRIBUTIONS / BENEFITS-LIFE INSUR	$ 1,399	$ 1,323	$ 861	$ 678	$ 1,017	$ 741
602-5363-536.15-60/EMPLOYER CONTRIBUTIONS / BENEFITS-WORKERS COMP	$ 11,437	$ 12,182	$ 9,597	$ 5,858	$ 8,787	$ 9,652
602-5363-536.15-80/EMPLOYER CONTRIBUTIONS / BENEFITS-UNMPLYMNT COMP	$ 9,180	$ -	$ 4,000	$ -	$ -	$ -
602-5363-536.15-94/EMPLOYER CONTRIBUTIONS / BENEFITS-BOOT ALLOWANCE	$ 762	$ 468	$ 900	$ 633	$ 633	$ 900
21-PROFESSIONAL SERVICES						
602-5363-536.21-20/PROFESSIONAL SERVICES / PROF SVCS-LEGAL	$ -	$ -		$ -	$ -	$ -
602-5363-536.21-30/PROFESSIONAL SERVICES / PROF SVCS-AUDIT	$ 5,915	$ 7,893	$ 6,500	$ -	$ -	$ 8,000
602-5363-536.21-50/PROFESSIONAL SERVICES / PROF SVCS-ENGIN/ARCHITECT	$ 121,947	$ 63,906	$ 75,000	$ 61,923	$ 92,884	$ 75,000
22-UTILITY SERVICES						
602-5363-536.22-20/UTILITY SERVICES / UTILITIES-GENERAL	$ 20,154	$ 18,640	$ 19,500	$ 12,255	$ 18,383	$ 19,500
602-5363-536.22-50/UTILITY SERVICES / UTILITIES-TELEPHONE	$ 2,352	$ 3,311	$ 2,900	$ 4,542	$ 6,813	$ 2,900
24-RPR & MNT SVC-OTHER						
602-5363-536.24-20/RPR & MNT SVC-OTHER / RPR & MNT SVC-MACH/EQUIP	$ 14,019	$ 6,316	$ 10,000	$ 14,183	$ 21,275	$ 10,000
602-5363-536.24-50/RPR & MNT SVC-OTHER / RPR & MNT SVC-GROUNDS	$ 16,332	$ 24,994	$ 5,000	$ -	$ -	$ 5,000
602-5363-536.24-70/RPR & MNT SVC-OTHER / RPR & MNT SVC-BUILDINGS	$ -	$ -	$ 5,000	$ -	$ -	$ 5,000
602-5363-536.24-90/RPR & MNT SVC-OTHER / RPR & MNT SVC-OTHER MISC	$ 49,957	$ 40,465	$ 65,000	$ 50,063	$ 75,094	$ 65,000

Landfill Fund Expenditures (cont.)

LANDFILL FUND #602	2024 Actual	2025 Actual	2026 Budget	2026 Actual as of 9/2/2026	2026 Projection	2027 Budget
TOTAL: PUBLIC WORKS - LANDFILL FUND #602	**$ 5,753,465**	**$ 5,575,883**	**$ 7,308,863**	**$ 2,722,941**	**$ 4,140,209**	**$ 7,107,364**
602-5362/PUBLIC WORKS-REFUSE & GARBAGE COLLECTION	**$ 557,997**	**$ 623,272**	**$ 803,571**	**$ 383,035**	**$ 542,585**	**$ 715,547**
29-OTHER CONTRACTUAL SVCS						
602-5363-536.29-90/OTHER CONTRACTUAL SVCS / OTHER CONTRAC SVCS-MISC	$ 134,243	$ 149,328	$ 250,000	$ 36,643	$ 54,965	$ 250,000
602-5363-536.29-94/OTHER CONTRACTUAL SVCS / STORMWATER FEES	$ 4,489	$ 4,482	$ 3,000	$ 2,241	$ 3,361	$ 3,000
602-5363-536.29-95/OTHER CONTRACTUAL SVCS / LEACHATE TREATMENT	$ 88,435	$ 66,709	$ 84,000	$ 7,031	$ 10,547	$ 84,000
31-OFFICE SUPPLIES						
602-5363-536.31-90/OFFICE SUPPLIES / OFFICE SUPPLIES	$ 1,051	$ 1,868	$ 900	$ 1,127	$ 1,690	$ 900
32-PUBLICATION, SUBS, DUES						
602-5363-536.32-10/PUBLICATION, SUBS, DUES / PUBS, SUBS, DUES	$ 199	$ 150	$ 2,600	$ -	$ -	$ 2,600
33-TRAVEL						
602-5363-536.33-40/TRAVEL / TRAVEL & TRAINING	$ 2,000	$ 3,322	$ 2,000	$ -	$ -	$ 2,000
34-OPERATING SUPPLIES						
602-5363-536.34-90/OPERATING SUPPLIES / OPERATING SUPP-OTHER MISC	$ 259,259	$ 249,014	$ 195,000	$ 61,707	$ 92,560	$ 195,000
35-REPAIR & MNT SUPPLIES						
602-5363-536.35-10/REPAIR & MNT SUPPLIES / RPR & MNT SUPP-FUEL & OIL	$ 124,114	$ 115,000	$ 140,000	$ 98,375	$ 147,563	$ 140,000
602-5363-536.35-20/REPAIR & MNT SUPPLIES / RPR & MNT SUPP-VEHIC PRTS	$ 1,978	$ -	$ 5,000	$ -		$ 5,000
602-5363-536.35-30/REPAIR & MNT SUPPLIES / RPR & MNT SUPP-MACH/EQUIP	$ 9,849	$ 8,789	$ 12,000	$ 2,466	$ 3,698	$ 12,000
602-5363-536.35-90/REPAIR & MNT SUPPLIES / RPR & MNT SUPP-MISC	$ 30,966	$ 28,301	$ 35,000	$ 15,623	$ 23,435	$ 35,000
39-OTHER SUPPLIES & EXPENSE						
602-5363-536.39-10/OTHER SUPPLIES & EXPENSE / OTHER SUPPLIES & EXPENSE	$ 437,420	$ 280,416	$ 1,500,000	$ -	$ -	$ 1,500,000
51-INSURANCE						
602-5363-536.51-30/INSURANCE / INSURANCE	$ 21,534	$ 31,702	$ 32,000	$ -	$ -	$ 32,000
53-RENTS & LEASES						
602-5363-536.53-30/RENTS & LEASES / RENTS & LEASES-MACH/EQUIP	$ 2,830	$ 726	$ 2,000	$ 697	$ 1,045	$ 2,000
602-5363-536.53-90/RENTS & LEASES / RENTS & LEASES-OTHER MISC	$ -	$ -		$ -		
54-DEPRECIATION & AMORTIZTN						
602-5363-536.54-10/DEPRECIATION & AMORTIZTN / DEPRECIATION	$ 508,699	$ 569,568	$ 702,997	$ -	$ -	$ 652,035
59-LICENSES & PERMITS						
602-5363-536.59-10/LICENSES & PERMITS / LICENSES & PERMITS	$ 1,745,417	$ 1,659,661	$ 1,750,000	$ 1,152,900	$ 1,729,350	$ 1,750,000
74-LOSSES						
602-5363-536.74-90/LOSSES / OTHER LOSSES	$ -	$ -	$ -	$ -	$ -	$ -
602-5364/PUBLIC WORKS-RECYCLING	**$ 544,276**	**$ 560,252**	**$ 586,179**	**$ 326,048**	**$ 585,699**	**$ 635,945**
11-SALARIES						
602-5364-536.11-10/SALARIES / SALARIES-PERMANENT-REGULR	$ 18,379	$ 19,214	$ 19,873	$ 10,237	$ 11,573	$ 19,534
602-5364-536.11-20/SALARIES / SALARIES-PERM-OVERTIME	$ 27	$ 81	$ -	$ 62	$ 70	$ -
602-5364-536.11-50/SALARIES / SALARIES-PT/TEMP-REGULAR	$ -	$ -	$ -	$ -	$ -	$ -
15-EMPLOYER CONTRIBUTIONS						
602-5364-536.15-10/EMPLOYER CONTRIBUTIONS / BENEFITS-SOC SECURITY	$ 1,309	$ 1,371	$ 1,520	$ 731	$ 826	$ 1,494
602-5364-536.15-20/EMPLOYER CONTRIBUTIONS / BENEFITS-EMPLOYER WRF	$ 1,270	$ 1,343	$ 1,431	$ 741	$ 838	$ 1,416
602-5364-536.15-25/EMPLOYER CONTRIBUTIONS / BENEFITS - EMPL RETIREMNT	$ 736	$ 758	$ 795	$ -	$ 795	$ 781
602-5364-536.15-40/EMPLOYER CONTRIBUTIONS / BENEFITS-HLTH INSUR	$ 6,313	$ 6,313	$ 6,313	$ 3,576	$ 4,087	$ 5,711
602-5364-536.15-50/EMPLOYER CONTRIBUTIONS / BENEFITS-LIFE INSUR	$ 27	$ 38	$ 45	$ 20	$ 22	$ 45
602-5364-536.15-60/EMPLOYER CONTRIBUTIONS / BENEFITS-WORKERS COMP	$ 31	$ 33	$ 34	$ 17	$ 20	$ 33
602-5364-536.15-94/EMPLOYER CONTRIBUTIONS / BENEFITS-BOOT ALLOWANCE	$ 8	$ 8	$ -	$ 8	$ 8	$ -
21-PROFESSIONAL SERVICES						
602-5364-536.21-50/PROFESSIONAL SERVICES / PROF SVCS-ENGIN/ARCHITECT	$ 1,930	$ -	$ -	$ -	$ -	$ -
29-OTHER CONTRACTUAL SVCS					$ -	
602-5364-536.29-90/OTHER CONTRACTUAL SVCS / OTHER CONTRAC SVCS-MISC	$ 513,991	$ 531,092	$ 555,763	$ 310,657	$ 567,461	$ 606,526
32-PUBLICATION, SUBS, DUES					$ -	
602-5364-536.32-10/PUBLICATION, SUBS, DUES / PUBS, SUBS, DUES	$ 255	$ -	$ 255	$ -	$ -	$ 255
33-TRAVEL					$ -	
602-5364-536.33-40/TRAVEL / TRAVEL & TRAINING	$ -	$ -	$ -	$ -	$ -	$ -
34-OPERATING SUPPLIES					$ -	
602-5364-536.34-90/OPERATING SUPPLIES / OPERATING SUPP-OTHER MISC	$ -	$ -	$ -	$ -	$ -	$ -
35-REPAIR & MNT SUPPLIES					$ -	
602-5364-536.35-30/REPAIR & MNT SUPPLIES / RPR & MNT SUPP-MACH/EQUIP	$ -	$ -	$ 150	$ -	$ -	$ 150
602-5364-536.35-90/REPAIR & MNT SUPPLIES / RPR & MNT SUPP-MISC	$ -	$ -	$ -	$ -	$ -	$ -
DEBT SERVICE	**$ -**	**$ -**	**$ 200**	**$ -**	**$ 200**	**$ 200**
62-DEBT SERVICE						
602-5820-582.62-10/DEBT SERVICE / INTEREST	$ -	$ -	$ -	$ -	$ -	$ -
69-OTHER DEBT SERVICE						
602-5820-582.63-10/OTHER DEBT SERVICE / DEBT ISSUANCE COSTS	$ -	$ -	$ -	$ -	$ -	
602-5820-582.69-10/OTHER DEBT SERVICE / OTHER DEBT SVC CHARGES	$ -	$ -	$ 200	$ -	$ 200	$ 200
OTHER FINANCING USES (Shop Maintenance Charges)	**$ 201,308**	**$ 206,611**	**$ 315,626**	**$ 52,465**	**$ 69,953**	**$ 309,883**
90-OTHER FINANCING USES						
602-5920-592.90-20/OTHER FINANCING USES / TRANSFER TO OTHER FUNDS	$ 201,308	$ 206,611	$ 315,626	$ 52,465	$ 69,953	$ 309,883
Grand Total Expenditures	**$ 5,753,465**	**$ 5,575,883**	**$ 7,308,863**	**$ 2,722,941**	**$ 4,140,209**	**$ 7,107,364**

Landfill Cash Flow Projection

City of Superior - Moccasin Mike Landfill
Cash Flow Projection

	Actual 2021	Actual 2022	Actual 2023	Actual 2024	Actual 2025	Projected 2026	Projected 2027
Beginning Unrestricted Cash Balance	**$ 1,519,923**	**$ 1,142,080**	**$ 1,567,499**	**$ 3,635,058**	**$ 2,596,819**	**$ 3,150,286**	**$ 2,591,597**
Total Revenue	$ 6,574,136	$ 7,004,397	$ 7,678,181	$ 8,396,170	$ 7,571,557	$ 2,721,783	$ 2,175,597
Total Expenses:	$ (6,417,642)	$ (6,722,274)	$ (7,280,807)	$ (5,753,465)	$ (5,575,883)	$ (4,140,209)	$ (7,107,364)
Total Net Income	$ 156,494	$ 282,123	$ 397,374	$ 2,642,705	$ 1,995,675	$ (1,418,426)	$ (4,931,766)
+ Depreciation Expense	$ 1,401,912	$ 1,183,898	$ 724,215	$ 565,221	$ 632,853	$ 859,737	$ 808,775
- Principal Payments	$ (773,612)	$ (783,415)	$ (288,678)	$ -	$ -	$ -	$ -
- Fixed Asset Purchases	$ (416,000)	$ (213,637)	$ (70,758)	$ (2,375,223)	$ (50,614)	$ -	$ -
-Transfer to Restricted Cash	$ -	$ -	$ -	$ (1,847,000)	$ (1,731,461)	$ -	$ -
- Capital Lease Payments	$ (354,186)	$ (144,347)	$ -	$ -	$ -	$ -	$ -
- Contr. to Restricted Cash - Change in L	$ 436,976	$ -	$ -	$ -	$ (576,849)	$ -	$ -
Change in AR / AP	$ (829,427)	$ 100,797	$ 1,305,406	$ (23,942)	$ 283,863	$ -	$ -
Change in Cash Balance	$ (377,843)	$ 425,418	$ 2,067,559	$ (1,038,239)	$ 553,467	$ (558,689)	$ (4,122,992)
Ending Unrestricted Cash Balance	**$ 1,142,080**	**$ 1,567,499**	**$ 3,635,058**	**$ 2,596,819**	**$ 3,150,286**	**$ 2,591,597**	**$ (1,531,394)**
% of expense	17.8%	23.3%	49.9%	45.1%	56.5%	62.6%	-21.5%
Beg. Restricted Cash:	**$ 6,547,316**	**$ 7,423,462**	**$ 6,936,918**	**$ 7,232,741**	**$ 9,319,053**	**$ 11,627,363**	**$ 11,726,214**
+Annual Funding Additions Restricted	$ 876,146	$ -	$ -	$ 1,847,000	$ -	$ -	$ -
+Annual Funding Additions Designated			$ -	$ -	$ 1,731,461	$ -	$ 2,434,600
+Transfer from Unrestricted LF Cash						$ -	
+Investment Earnings/(Reductions)		$ (486,544)	$ 295,823	$ 239,312	$ 576,849	$98,851	$ 101,817
-Uses (Capping and Long-Term Care)	$ -					$0.00	$0.00
Ending Restricted Cash:	**$ 7,423,462**	**$ 6,936,918**	**$ 7,232,741**	**$ 9,319,053**	**$ 11,627,363**	**$ 11,726,214**	**$ 14,262,631**
Combined Cash:	$ 8,565,542	$ 8,504,417	$ 10,867,799	$ 11,915,872	$ 14,777,649	$ 14,317,811	$ 12,731,236

SPECIAL REVENUE FUNDS

CONNECTSUPERIOR FUND

Revenue

Proposed 10/6/2026

Account Number/Name	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026 Actual as of 9/30/2026	2026 Projection	2027 Proposed
	City of Superior 2027 Connect Superior - Fund 608						
608-0000-465.10-00/BROADBAND / WHOLESALE ISP RESIDENTIAL	-	-	11,760	83,230	12,751	83,230	164,400
608-0000-465.10-00/BROADBAND / WHOLESALE ISP COMMERCIAL	-	-	-	24,205	257	24,205	25,415
608-0000-481.10-00/INTEREST / INTEREST	-	-	94,269	-	-	-	-
608-0000-487.10-00/OTHER MISC REVENUE	-	-	2,125	-	23,639	70,917	-
608-0000-488.10-00/NONOPERATING REVENUE / CONTRIBUTED CAPITAL	-	-	5,364,521	-	-	-	11,000,000
608-0000-492.90-00/TRANSFER FROM OTHER FUNDS	-	925,000	1,962,068	250,000	-	250,000	750,000
Total Revenue	**$ -**	**$ 925,000**	**$ 7,434,743**	**$ 357,435**	**$ 36,647**	**$ 428,352**	**$ 11,939,815**

Expense

Account Number/Name	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026 Actual as of 9/30/2026	2026 Projection	2027 Proposed
	City of Superior 2027 Connect Superior - Fund 608						
608-5146-514.11-10/SALARIES / SALARIES-PERMANENT-REGULR	-	-	163,418	157,365	122,279	165,077	**181,073**
608-5146-514.15-10/EMPLOYER CONTRIBUTIONS / BENEFITS-SOC SECURITY	-	-	11,177	12,038	8,415	11,361	**13,852**
608-5146-514.15-20/EMPLOYER CONTRIBUTIONS / BENEFITS-EMPLOYER WRF	-	-	288	10,937	8,804	11,886	**13,128**
608-5146-514.15-25/EMPLOYER CONTRIBUTIONS / BENEFITS-EMPL RETIREMENTS	-	-	-	6,295	-	-	**7,243**
608-5146-514.15-40/EMPLOYER CONTRIBUTIONS / BENEFITS-HEALTH INS	-	-	69,655	62,811	56,991	75,988	**76,747**
608-5146-514.15-50/EMPLOYER CONTRIBUTIONS / BENEFITS-LIFE INS	-	-	98	320	93	126	**320**
608-5146-514.15-60/EMPLOYER CONTRIBUTIONS / BENEFITS-WORKERS COMP	-	-	278	268	207	279	**308**
608-5146-514.21-20/PROFESSIONAL SERVICES / PROF SVCS-LEGAL	-	-	43,199	-	-	-	**10,000**
608-5146-514.21-30/PROFESSIONAL SERVICES / PROF SVCS-AUDIT	-	-	778	1,155	-	1,155	**1,213**
608-5146-514.22-50/UTILITY SERVICES / UTILITIES-TELEPHONE	-	868	4,960	1,260	1,829	2,439	**1,323**
608-5146-514.29-90/OTHER CONTRACTUAL SVCS / OTHR CONTRAC SVCS-MISC	-	-	-	410,000	172,169	229,558	**175,000**
608-5146-514.29-96/OTHER CONTRACTUAL SVCS / DROPS			376,492	-	-	-	**375,000**
608-5146-514.31-90/OFFICE SUPPLIES / OFFICE SUPPLIES	-	-	-	400	-	-	**400**
608-5146-514.32-10/PUBLICATION, SUBS, DUES / PUBS, SUBS, DUES	-	-	32,395	1,800	88	2,400	**1,500**
608-5146-514.33-40/TRAVEL / TRAVEL & TRAINING	-	1,021	4,842	5,000	-	-	**5,000**
608-5146-514.34-90/OPERATING SUPPLIES / OPERATING SUPP-OTHER MISC			7,481	-	-	-	-
Marketing							**10,270**
608-5146-514.35-90/REPAIR & MNT SUPPLIES / RPR & MNT SUPP-MISC	-	-	2,539	-	-	-	**10,000**
608-5146-514.39-10/OTHER SUPPLIES & EXPENSE / OTHER SUPPLIES & EXPENSE	-	-	1,809	1,000	739	1,333	**1,050**
608-5146-514.54-10/DEPRECIATION & AMORTIZTN / DEPRECIATION			70,290	-	-	-	**70,290**
608-5146-514.61-10/DEBT SERVICE / PRINCIPAL	-	-	-	-	-	-	-
608-5146-514.62-10/DEBT SERVICE / INTEREST	-	-	-	-	-	-	-
608-5146-514.90-10/OTHER FINANCING USES / XFERS TO OTHER FUNDS	-	-	-	-	-	-	**25,681**
Total Expense	**$ -**	**$ 1,889**	**$ 789,698**	**$ 670,649**	**$ 371,614**	**$ 501,601**	**$ 979,398**

Cash Flow

	City of Superior 2027 Connect Superior - Fund 608				
	2023 Actual	2024 Actual	2025 Actual	Projected 2026	Proposed 2027
Beginning Cash Balance	$ -	$ -	$ 923,111	$ 1,580,200	$ 816,097
Revenues	$ -	$ 925,000	$ 7,434,743	$ 428,352	$ 11,939,815
Expenses	$ -	$ (1,889)	$ (789,698)	$ (501,601)	$ (979,398)
Total Net Income	$ -	$ 923,111	$ 6,645,045	$ (73,249)	$ 10,960,418
Depreciation Expense	$ -	$ -	$ 70,290	$ 70,290	$ 70,290
Fixed Asset Purchases	$ -	$ -	$ (6,052,137)	$ (761,144)	$ (11,000,000)
Change in AR / AP	$ -	$ -	$ (6,109)	$ -	$ -
Change in Cash Balance	$ -	$ 923,111	$ 657,089	$ (764,103)	$ 30,708
Ending Cash Balance	$ -	$ 923,111	$ 1,580,200	$ 816,097	$ 846,805

AFFORDABLE HOUSING FUND

Revenue

Proposed 10/6/2026

Account Number/Name	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026 Actual as of 8/28/2026	2026 Projection	2027 Proposed
	City of Superior 2027 Affordable Housing - Fund 281						
281-0000-481.10-00/INTEREST / INTEREST	(66,771.99)	(134,853.80)	(87,295.59)	-	(13,333.36)	(40,000.08)	-
281-0000-482.80-00/RENT / OTHER RENT	-	(47,308.99)	(62,434.09)	(45,000.00)	(5,008.38)	(15,025.14)	(45,000.00)
281-0000-492.90-00/TRANSFERS FROM OTHER FNDS / XFERS FROM OTHER FUNDS	(504,316.00)	-	-	-	-	-	-
Total Revenue	**$ (571,087.99)**	**$ (182,162.79)**	**$ (149,729.68)**	**$ (45,000.00)**	**$ (18,341.74)**	**$ (55,025.22)**	**$ (45,000.00)**

Expense

Account Number/Name	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026 Actual as of 8/28/2026	2026 Projection	2027 Proposed
	City of Superior 2027 Affordable Housing - Fund 281						
281-5630-563.22-20/UTILITY SERVICES / UTILITIES-GENERAL	-	127.13	1,132.99	30,000.00	793.34	1,190.01	30,000.00
281-5630-563.29-90/OTHER CONTRACTUAL SVCS / OTHER CONTRAC SVCS-MISC	-	33,443.88	91,473.92	30,000.00	249,719.91	374,579.87	30,000.00
281-5630-563.35-90/REPAIR & MNT SUPPLIES / RPR & MNT SUPP-MISC	-	72,812.00	64,770.99	45,000.00	13,838.88	20,758.32	45,000.00
281-5630-563.39-10/OTHER SUPPLIES & EXPENSE /INCENTIVES	-	72.00	14,950.02	150,000.00	2,188.65	3,282.98	150,000.00
281-5630-563.81-10/CAPITAL EQUIPMENT	-	-	-	-	-	-	-
Total Expense	**$ -**	**$ 106,455.01**	**$ 172,327.92**	**$ 255,000.00**	**$ 266,540.78**	**$ 399,811.17**	**$ 255,000.00**

Cash Flow

	Actual 2022	Actual 2023	Actual 2024	Actual 2025	Projected 2026	Estimated 2027
	City of Superior - Affordable Housing Fund 281 Cash Flow Projection					
Beginning Cash Balance	$ 345,106	$ 1,344,824	$ 1,915,912	$ 1,997,952	$ 1,466,093	$ 1,121,307
Revenues	$ 999,718	$ 571,088	$ 182,163	$ 149,730	$ 55,025	$ 45,000
Expenses	$ -	$ -	$ (106,455)	$ (172,328)	$ (399,811)	$ (255,000)
Total Net Income	$ 999,718	$ 571,088	$ 75,708	$ (22,598)	$ (344,786)	$ (210,000)
Change in AR / AP	$ -	$ -	$ 6,332	$ (509,261)	$ -	$ -
Change in Cash Balance	$ 999,718	$ 571,088	$ 82,040	$ (531,860)	$ (344,786)	$ (210,000)
Ending Cash Balance	$ 1,344,824	$ 1,915,912	$ 1,997,952	$ 1,466,093	$ 1,121,307	$ 911,307

Similar to how the Economic Development Fund provides incentives for projects, Fund 281 for Affordable Housing also provides incentives for future housing projects. Per Mayor Paine, $150,000 of this funding will be set aside for use in 2025 if such project(s) are identified.

URBAN TREE FUND

This account is funded by grant revenue and an annual transfer from the General Fund. Fund money is used to purchase trees and planting supplies.

Revenue

Proposed 10/6/2026

Account Number/Name	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026 Actual as of 09/17/26	2026 Projection	2027 Proposed
	City of Superior 2027 Urban Tree Fund - Fund 231						
231-0000-435.70-00/STATE GRANTS/CULTURE, REC, EDUCATION	-					-	-
231-0000-485.10-00/DONATIONS/CONT-PRIVATE / DONATIONS/CONT-PRIVATE	(5,400.00)	(5,393.00)	(5,850.00)	(1,000.00)	(2,250.00)	(2,250.00)	(4,300.00)
231-0000-487.10-00/OTHER MISC REVENUE / OTHER MISC REVENUE	(18,848.34)	-	-	(5,000.00)	-	-	(4,000.00)
231-0000-492.10-00/TRANSFERS FROM OTHER FNDS / TRANSFERS FROM GENL FUND	-	(32,617.41)	(24,100.00)			-	(10,000.00)
Total Revenue	**$(24,248.34)**	**$(38,010.41)**	**$(29,950.00)**	**$ (6,000.00)**	**$ (2,250.00)**	**$ (2,250.00)**	**$ (18,300.00)**

Expense

Account Number/Name	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026 Actual as of 09/17/26	2026 Projection	2027 Proposed
	City of Superior 2025 Urban Tree Fund - Fund 231						
231-5520-552.11-10/SALARIES / SALARIES-PERMANENT-REGULR	-			-		-	-
231-5520-552.15-10/EMPLOYER CONTRIBUTIONS / BENEFITS-SOC SECURITY	-			-		-	-
231-5520-552.15-20/EMPLOYER CONTRIBUTIONS / BENEFITS-EMPLOYER WRF	-			-		-	-
231-5520-552.15-25/EMPLOYER CONTRIBUTIONS / BENEFITS-EMPL RETIREMENTS	-			-		-	-
231-5520-552.15-40/EMPLOYER CONTRIBUTIONS / BENEFITS-HEALTH INS	-			-		-	-
231-5520-552.15-50/EMPLOYER CONTRIBUTIONS / BENEFITS-LIFE INS	-			-		-	-
231-5520-552.15-60/EMPLOYER CONTRIBUTIONS / BENEFITS-WORKERS COMP	-			-		-	-
231-5520-552.29-90/OTHER CONTRACTUAL SVCS / OTHER CONTR SVCS-MISC	-			11,500.00	7,716.00	7,716.00	2,500.00
231-5520-552.34-90/OPERATING SUPPLIES / OPERATING SUPP-OTHER MISC	5,046.25	237.78	44,357.75	22,500.00	27,285.95	27,285.95	20,000.00
231-5520-552.53-30/RENTS & LEASES / RENTS & LEASES-MACH & EQ	262.86			-		-	-
231-5520-552.81-10/CAPITAL EQUIPMENT / CAPITAL EQUIPMENT	-			-		-	-
231-5520-552.82-10/CAPITAL EQUIPMENT / CAPITAL IMPROVEMENTS	-			-		-	-
231-5920-592.90-10/OTHER FINANCING USES / XFERS TO OTHER FUNDS	-			-		-	-
Total Expense	**$ 5,309.11**	**$ 237.78**	**$44,357.75**	**$34,000.00**	**$ 35,001.95**	**$ 35,001.95**	**$ 22,500.00**

Cash Flow

	Actual 2022	Actual 2023	Actual 2024	Actual 2025	Projected 2026	Estimated 2027
	City of Superior - Urban Tree Fund 231 Cash Flow Projection					
Beginning Cash Balance	$ 717	$ (14,206)	$ 5,029	$ 42,981	$ 42,981	$ 10,229
Revenues	$ 27,725	$ 24,248	$ 38,010	$ 29,950	$ 2,250	$ 18,300
Expenses	$ (42,648)	$ (5,309)	$ (238)	$ (44,358)	$ (35,002)	$ (22,500)
Total Net Income	$ (14,923)	$ 18,939	$ 37,773	$ (14,408)	$ (32,752)	$ (4,200)
Change in AR / AP	$ -	$ 297	$ 179	$ -	$ -	$ -
Change in Cash Balance	$ (14,923)	$ 19,236	$ 37,952	$ (14,408)	$ (32,752)	$ (4,200)
Ending Cash Balance	$ (14,206)	$ 5,029	$ 42,981	$ 28,573	$ 10,229	$ 6,029

This account is funded by grant revenue and an annual transfer from the General Fund. Fund money is used to purchase trees and planting supplies

ECONOMIC DEVELOPMENT FUND

Revenue

Proposed 10/6/2026

Account Number/Name	2023 Actual	2024 Actual	2025 Actual	2026 Amended Budget	2026 Actual as of 10/2/2026	2026 Projection	2027 Proposed
City of Superior 2027 Economic Development Revenue Budget - Fund 405							
405-0000-434.30-00/STATE SHARED REVENUES / TERMINAL TAXES	(525,000)	(525,000)	(525,000)	(525,000)	-	(525,000)	(525,000)
405-0000-435.99-00/STATE GRANTS / OTHER	-	(603,102)	(181,322)	-	-	-	-
405-0000-436.90-00/OTHER STATE PAYMENTS / OTHER STATE AIDS	-	-	-	-	-	-	-
405-0000-481.10-00/INTEREST / INTEREST	(56,614)	(96,282)	(67,316)	-	-	-	-
405-0000-482.80-00/RENT / OTHER RENT	-	-	-	-	-	-	-
405-0000-483.10-00/PROPERTY SALES / PROPERTY SALES	-	-	-	-	-	-	-
405-0000-485.10-00/DONATIONS/CONT-PRIVATE / DONATIONS/CONT-PRIVATE	-	-	(364,604)	-	-	-	-
405-0000-487.10-00/OTHER MISC REVENUE / OTHER MISC REVENUE	(123,224)	(13,312)	(115,532)	-	-	-	-
405-0000-492.90-00/TRANSFERS FROM OTHER FNDS / XFERS FROM OTHER FUNDS	-	-	-	-	-	-	-
Total Revenue	**(704,838)**	**(1,237,696)**	**(1,253,774)**	**(525,000)**	**-**	**(525,000)**	**(525,000)**

Expense

Account Number/Name	2023 Actual	2024 Actual	2025 Actual	2026 Amended Budget	2026 Actual as of 10/2/2026	2026 Projection	2027 Proposed
City of Superior 2027 Economic Development Revenue Budget - Fund 405							
405-5630-563.11-10/SALARIES / SALARIES-PERMANENT-REGULR	151,474	155,333	163,536	169,952	121,866	365,599	169,952
405-5630-563.11-20/SALARIES / SALARIES-PERM-OVERTIME	134	49	-	-	-	-	-
405-5630-563.15-10/EMPLOYER CONTRIBUTIONS / BENEFITS-SOC SECURITY	11,225	11,371	11,965	13,001	8,988	26,963	13,001
405-5630-563.15-20/EMPLOYER CONTRIBUTIONS / BENEFITS-EMPLOYER WRF	10,458	10,774	11,433	12,237	8,851	26,553	12,237
405-5630-563.15-25/EMPLOYER CONTRIBUTIONS / BENEFITS-EMPL RETIREMENTS	7,580	6,348	6,513	6,798	-	6,798	6,798
405-5630-563.15-40/EMPLOYER CONTRIBUTIONS / BENEFITS-HLTH INSUR	49,927	43,062	44,170	44,170	33,128	99,383	44,170
405-5630-563.15-50/EMPLOYER CONTRIBUTIONS / BENEFITS-LIFE INSUR	239	283	344	296	232	695	296
405-5630-563.15-60/EMPLOYER CONTRIBUTIONS / BENEFITS-WORKERS COMP	242	264	278	289	207	621	289
405-5630-563.21-20/PROFESSIONAL SERVICES / PROF SVCS-LEGAL	95,762	38,966	10,560	30,000	618	30,000	30,000
405-5630-563.21-50/PROFESSIONAL SERVICES / ARCHITECT	9,272	1,425		1,000	-	1,000	1,000
405-5630-563.21-80/PROFESSIONAL SERVICES / OTHER PROF SERVICES	41,622	60,313	101,080	120,000	37,627	112,880	120,000
405-5630-563.22-20/UTILITY SERVICES / UTILITIES-GENERAL	1,354	16,698	13,420	17,000	1,384	4,153	17,000
405-5630-563.22-50/UTILITY SERVICES / UTILITIES-TELEPHONE	551	558	506	600	337	1,012	600
405-5630-563.29-90/OTHER CONTRACTUAL SVCS / MISC CONTRACTUAL SVCS	327,416	122,122	88,425	110,000	136,942	410,827	110,000
405-5630-563.29-94/OTHER CONTRACTUAL SVCS / STORMWATER FEES	3,554	3,518	3,625	3,625	2,343	3,625	3,625
405-5630-563.32-10/PUBLICATION, SUBS, DUES / PUBS, SUBS, DUES	21,241	12,807	30,466	18,000	-	18,000	18,000
405-5630-563.33-40/TRAVEL / TRAVEL & TRAINING	583	1,659	4,095	1,500	792	2,377	1,500
405-5630-563.35-10/REPAIR $ MNT SUPPLIES / FUEL & OIL	-	-	-	-	-	-	-
405-5630-563.39-10/OTHER SUPPLIES & EXPENSE / INCENTIVES	2,373	9,968	372,589	250,000	300,000	250,000	250,000
405-5630-563.39-10/OTHER SUPPLIES & EXPENSE / FOOD INSECURITY GRANT	-	-	25,000	-	33,442	100,326	-
405-5630-563.73-20/SMALL BUS. GRANT / SMALL BUS. GRANT	-	-	500	-	(16,494)	(16,494)	-
405-5630-563.73-20/SMALL BUS. GRANT / SMALL BUS. GRANT - COVID Relief	-	-	-	-	-	-	-
405-5630-563.82-10/CAPITAL IMPROVEMENTS / CAPITAL IMPROVEMENTS	-	753,878	135,422	-	-	-	-
405-5810-581.61-10/DEBT SERVICE / PRINCIPAL	-	1,043	-	-	-	-	-
405-5810-582.62-10/DEBT SERVICE / INTEREST	-	26	-	-	-	-	-
405-5920-592.90-41/OTHER FINANCING USES / XFER TO STORMWATER UTIL	-	-	-	-	-	-	-
405-5920-592.90-50/OTHER FINANCING USES / TRANSFER TO BID FUND	-	-	6,484	-	-	-	-
Total Expense	**735,007**	**1,250,465**	**1,030,411**	**798,468**	**670,264**	**1,444,320**	**798,468**

Cash Flow

	Actual 2022	Actual 2023	Actual 2024	Actual 2025	Projected 2026	Estimated 2027
City of Superior - Economic Development Fund 405 Cash Flow Projection						
Beginning Cash Balance	$ 1,695,517.19	$ 1,643,564.61	$ 1,595,771.17	$ 1,647,549.51	$ 1,318,777.61	$ 399,457.62
Revenues	$ 797,105.96	$ 704,837.53	$ 1,237,695.76	$ 1,253,774.48	$ 525,000.00	$ 525,000.00
Expenses	$ (890,447.26)	$ (728,007.17)	$ (1,250,464.90)	$ (1,030,410.91)	$ (1,444,319.99)	$ (798,467.96)
Total Net Income	$ (93,341.30)	$ (23,169.64)	$ (12,769.14)	$ 223,363.57	$ (919,319.99)	$ (273,467.96)
Change in AR / AP	$ 41,388.72	$ (24,623.80)	$ 64,547.48	$ (552,135.47)	$ -	$ -
Change in Cash Balance	$ (51,952.58)	$ (47,793.44)	$ 51,778.34	$ (328,771.90)	$ (919,319.99)	$ (273,467.96)
Ending Cash Balance	$ 1,643,564.61	$ 1,595,771.17	$ 1,647,549.51	$ 1,318,777.61	$ 399,457.62	$ 125,989.66

BOAT RAMP FUND

Revenue

Proposed 10/6/2026

Account Number/Name	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026 Actual as of 10/2/2026	2026 Projection	2027 Proposed
	City of Superior 2027 Boat Ramp - Fund 232						
232-0000-432.10-00/FEDERAL GRANTS / FEDERAL GRANTS	-	-		-	-	-	$ -
232-0000-467.25-00/Culture Recreation / USER FEES - BOAT LANDING	(22,916)	(7,539)	(47,873)	(25,000)	(5,018)	(22,268)	$ (25,000)
Total Revenue	**$ (22,916)**	**$ (7,539)**	**$ (47,873)**	**$ (25,000)**	**$ (5,018)**	**$ (22,268)**	**$ (25,000)**

Expense

Account Number/Name	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026 Actual as of 10/2/2026	2026 Projection	2027 Proposed
	City of Superior 2027 Boat Ramp - Fund 232						
232-5530-553.21-80/PROFESSIONAL SERVICES / PROFESSIONAL SVCS-OTHER	1,363	1,466	-	800	-	800	$ 1,000
232-5530-553.22-20/UTILITY SERVICES / UTILITES-GENERAL	6,584	7,197	8,345	8,500	4,280	5,707	$ 8,500
232-5530-553.29-90/OTHER CONTRACTUAL SVCS / OTHER CONTRAC SVC-MISC	4,633	4,667	450	6,000	300	400	$ 6,000
232-5530-553.34-90/OPERATING SUPPLIES / OPERATING SUPP-OTHER MISC	13,315	6,543	270	4,000	11	15	$ 4,000
232-5530-553.82-10/CAPITAL IMPROVEMENTS / CAPITAL IMPROVEMENTS	20,556	-	-	-	-	-	$ -
232-5920-592.90-70/XFERS TO OTHER FUNDS / XFER TO CIP FUND	-	-	-	-	-	-	$ -
Total Expense	**$ 46,451**	**$ 19,873**	**$ 9,065**	**$ 19,300**	**$ 4,592**	**$ 6,922**	**$ 19,500**

Cash Flow

	Actual 2022	Actual 2023	Actual 2024	Actual 2025	Projected 2026	Estimated 2027
	City of Superior - Boat Ramp Fund 232 Cash Flow Projection					
Beginning Cash Balance	$ 60,247	$ 28,316	$ 5,155	$ (7,892)	$ 29,053	$ 44,398
Revenues	$ 21,994	$ 22,916	$ 7,539	$ 47,873	$ 22,268	$ 25,000
Expenses	$ (67,129)	$ (46,451)	$ (19,873)	$ (9,065)	$ (6,922)	$ (19,500)
Total Net Income	$ (45,134)	$ (23,535)	$ (12,334)	$ 38,808	$ 15,346	$ 5,500
Change in AR / AP	$ 13,203	$ 373	$ (713)	$ (1,863)	$ -	$ -
Change in Cash Balance	$ (31,931)	$ (23,161)	$ (13,047)	$ 36,945	$ 15,346	$ 5,500
Ending Cash Balance	$ 28,316	$ 5,155	$ (7,892)	$ 29,053	$ 44,398	$ 49,898

The City of Superior maintains four boat launch sites for public use which include Arrowhead (west end of the City off Belknap Street), North 21st Street (west end of the City off 21st Street), Barker's Island (off Hwy. 2 and Marina Drive) and Loon's Foot Landing (off Hwy. 2 on 30th Avenue East). Boat launch user fees support this fund which assists with funding maintenance costs related to the launch sites.

NEIGHBORHOOD IMPROVEMENT FUND

Revenue

Proposed 10/6/2026

Account Number/Name	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026 Actual as of 4/29/26	2026 Projection	2027 Proposed
	City of Superior 2027 Neighborhood Improvement - Fund 280						
280-0000-483.10-00/PROPERTY SALES / PROPERTY SALES	-	-	-	-	-	-	-
280-0000-483.50-00/PROPERTY SALES / Sale of Assets for Scrap	-	-	-	-	-	-	-
280-0000-492.10-00/TRANSFERS FROM OTHER FNDS / TRANSFERS FROM GENL FUND	-	-	-	-	-	-	-
280-0000-492.90-00/TRANSFERS FROM OTHER FNDS / XFERS FROM OTHER FUNDS	-	-	(50,000.00)	(100,000.00)	-	(100,000.00)	(100,000.00)
Total Revenue	**$ -**	**$ -**	**$ (50,000.00)**	**$ (100,000.00)**	**$ -**	**$ (100,000.00)**	**$ (100,000.00)**

Expense

Account Number/Name	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026 Actual as of 4/29/26	2026 Projection	2027 Proposed
	City of Superior 2027 Neighborhood Improvement - Fund 280						
280-5240-524.29-90/OTHER CONTRACTUAL SVCS / OTHER CONTRAC SVCS-MISC	11,472.41	34,603.79	82,168.75	45,000.00	(7,587.75)	(22,763.25)	45,000.00
280-5240-524.32-10/PUBLICATION, SUBS, DUES / PUBS, SUBS, DUES	-	-	-	-	(2,284.11)	(6,852.33)	-
280-5240-524.81-10/CAPITAL EQUIPMENT	-	-	-	-	-	-	-
Total Expense	**$ 11,472.41**	**$ 34,603.79**	**$ 82,168.75**	**$ 45,000.00**	**$ (9,871.86)**	**$ (29,615.58)**	**$ 45,000.00**

Cash Flow

	Actual 2022	Actual 2023	Actual 2024	Actual 2025	Projected 2026	Estimated 2027
	City of Superior - Neighborhood Improvement Fund 280 Cash Flow Projection					
Beginning Cash Balance	$ 280,407	$ 233,374	$ 218,121	$ 207,561	$ 152,856	$ 282,471
Revenues	$ -	$ -	$ -	$ 50,000	$ 100,000	$ 100,000
Expenses	$ (65,993)	$ (11,472)	$ (34,604)	$ (82,169)	$ 29,616	$ (45,000)
Total Net Income	$ (65,993)	$ (11,472)	$ (34,604)	$ (32,169)	$ 129,616	$ 55,000
Change in AR / AP	$ 18,960	$ (3,781)	$ 24,044	$ (22,536)	$ -	$ -
Change in Cash Balance	$ (47,033)	$ (15,253)	$ (10,560)	$ (54,705)	$ 129,616	$ 55,000
Ending Cash Balance	$ 233,374	$ 218,121	$ 207,561	$ 152,856	$ 282,471	$ 337,471

This fund has historically been used for demolition of buildings where raze orders have been received. This fund will potentially be used moving forward to support a housing rehabilitation program designed by the housing task force.

MUNICIPAL FOREST FUND

The majority of transactions in this fund relate to the ski trails. User fees generate approximately $15,500 per year and are used to pay for utilities at the ski shack at the Millennium Trail. Trail maintenance and grooming staff time are funded by the General Fund Parks and Recreation but other supplies needed are sourced from this fund.

Revenue

Adopted XX/XX/2026	City of Superior 2027 Municipal Forest - Fund 603					
Account Number/Name	2024 Actual	2025 Actual	2026 Budget	2026 Actual as of 4/29/2026	2026 Projection	2027 Proposed
603-0000-466.10-00/RECREATION / RECREATION USER FEES	(3,653.76)	(10,864.94)	(15,000.00)	(9,698.30)	(15,000.00)	(15,000.00)
603-0000-487.10-00/OTHER MISC REVENUE / OTHER MISC REVENU	-	-	-	-	-	-
Total Revenue	**$ (3,653.76)**	**$ (10,864.94)**	**$ (15,000.00)**	**$ (9,698.30)**	**$ (15,000.00)**	**$ (15,000.00)**

Expense

Adopted XX/XX/2026	City of Superior 2025 Municipal Forest - Fund 603					
Account Number/Name	2024 Actual	2025 Actual	2026 Budget	2026 Actual as of 4/29/2026	2026 Projection	2027 Proposed
603-5541-554.21-80/PROFESSIONAL SERVICES / PROF SVCS-OTHER MISC	2,300.00	-	37,300.00	-	37,300.00	-
603-5541-554.22-20/UTILITY SERVICES / UTILITES-GENERAL	2,045.35	3,678.74	2,500.00	993.02	2,500.00	2,000.00
603-5541-554.34-90/OPERATING SUPPLIES / OPERATING SUPP-MISC	1,785.92	1,495.88	2,000.00	25.00	2,000.00	1,500.00
603-5541-554.39-10/OTHER SUPPLIES & EXPENSE / OTHER SUPPLIES & EXPENS	-	-	-	-	-	-
Total Expense	**$ 6,131.27**	**$ 5,174.62**	**$ 41,800.00**	**$ 1,018.02**	**41,800.00**	**$ 3,500.00**

Cash Flow

Adopted XX/XX/2026	City of Superior - Municipal Forest Fund 603 Cash Flow Projection					
	Actual 2022	Actual 2023	Actual 2024	Actual 2025	Projected 2026	Estimated 2027
Beginning Cash Balance	$ 32,152	$ 47,000	$ 61,821	$ 59,177	$ 66,094	$ 39,294
Revenues	$ 18,336	$ 19,935	$ 3,654	$ 10,865	$ 15,000	$ 15,000
Expenses	$ (3,664)	$ (4,496)	$ (6,131)	$ (5,175)	$ (41,800)	$ (3,500)
Total Net Income	$ 14,672	$ 15,439	$ (2,478)	$ 5,690	$ (26,800)	$ 11,500
Change in AR / AP	$ 176	$ (618)	$ (166)	$ 1,227	$ -	$ -
Change in Cash Balance	$ 14,849	$ 14,821	$ (2,644)	$ 6,917	$ (26,800)	$ 11,500
Ending Cash Balance	$ 47,000	$ 61,821	$ 59,177	$ 66,094	$ 39,294	$ 50,794

INFORMATION SERVICES BUDGET

Revenue

Adopted xx/xx/2026	City of Superior 2027 Information Technology Revenue Budget - Fund 801					
Account Number/Name	2024 Actual	2025 Actual	2026 Budget	2026 Actual as of 4/29/2026	2026 Projection	2027 Proposed
801-0000-432.10-00/FEDERAL GRANTS / FEDERAL GRANTS	-	-	-	-	-	-
801-0000-435.20-00/STATE GRANTS / PUBLIC SAFETY	-	-	-	-	-	-
801-0000-437.42-00/REVENUE FROM LOCAL GOV'TS / DGLS CO GIS INTERNS	-	-	-	-	-	-
801-0000-474.10-00/LOCAL DEPARTMENTS / CHG FOR SVCS-GENERAL FUND	(886,203)	(1,115,756)	(1,032,039)	-	(1,032,039)	(1,083,641)
801-0000-474.11-00/LOCAL DEPARTMENTS / CHG FOR SVCS - CDBG	(11,253)	(13,704)	(9,315)	-	(9,315)	(9,781)
801-0000-474.12-00/LOCAL DEPARTMENTS / CHG FOR SVCS - SEWER FUND	(60,399)	(73,554)	(77,569)	-	(77,569)	(81,447)
801-0000-474.13-00/LOCAL DEPARTMENTS / CHG FOR SVCS - LANDFILL	(53,739)	(65,444)	(62,987)	-	(62,987)	(66,136)
801-0000-474.14-00/LOCAL DEPARTMENTS / CHG FOR SVCS - GOLF COURSE	(280)	(280)	(310)	-	(310)	(326)
801-0000-474.19-00/LOCAL DEPARTMENTS / CHGS FOR SVCS - LIBRARY	(86,350)	(105,157)	(95,282)	-	(95,282)	(100,046)
801-0000-474.21-00/LOCAL DEPARTMENTS / CHG FOR SVCS - STORMWATER	(20,095)	(24,471)	(25,856)	-	(25,856)	(27,149)
801-0000-474.xx-00/LOCAL DEPARTMENTS / CHG FOR SVCS - BROADBAND	-	-	(7,684)	-	(7,684)	(8,068)
801-0000-474.xx-00/LOCAL DEPARTMENTS / CHG FOR SVCS - MUSEUMS	-	-	(5,750)	-	(5,750)	(6,038)
801-0000-481.10-00/INTEREST / INTEREST	-	-	-	-	-	-
801-0000-484.20-00/INSURANCE RECOVERIES / PROPERTY/VEHICLE/EQUIPMNT	-	(63,301)	#REF!	-	#REF!	#REF!
801-0000-487.10-00/OTHER MISC REVENUE / OTHER MISC REVENUE	-	(76,856)	#REF!	-	#REF!	#REF!
801-0000-492.10-00/TRANSFERS FROM OTHER FNDS / TRANSFERS FROM GENL FUND	-	-	#REF!	-	#REF!	#REF!
801-0000-492.90-00/TRANSFERS FROM OTHER FNDS / XFERS FROM OTHER FUNDS	(343,219)	(775,000)	(775,000)	-	(775,000)	(170,000)
Total Revenue	**(1,461,538)**	**(2,313,523)**	**#REF!**	**-**	**#REF!**	**#REF!**

Expense

Adopted xx/xx/2026	City of Superior 2027 Information Technology Expenditure Budget - Fund 801					
Account Number/Name	2024 Acutal	2025 Acutal	2026 Budget	2026 Actual as of 4/29/2026	2026 Projection	2027 Proposed
801-5145-514.11-10/SALARIES / SALARIES-PERMANENT-REGULR	364,801	345,146	405,614	102,955	148,712	417,830
801-5145-514.11-20/SALARIES / SALARIES-PERMANENT-OVERTIME	-	-	-	-	-	-
801-5145-514.11-50/SALARIES / SALARIES-PT/TEMP-REGULAR	51,276	52,942	-	15,885	22,945	-
801-5145-514.15-10/EMPLOYER CONTRIBUTIONS / BENEFITS-SOC SECURITY	32,001	28,054	31,030	8,708	12,578	31,964
801-5145-514.15-20/EMPLOYER CONTRIBUTIONS / BENEFITS-EMPLOYER WRF	28,610	26,847	29,204	8,556	12,359	30,293
801-5145-514.15-25/EMPLOYER CONTRIBUTIONS / BENEFITS-EMPL RETIREMENTS	14,555	15,512	16,225	-	16,225	16,713
801-5145-514.15-40/EMPLOYER CONTRIBUTIONS / BENEFITS-HEALTH INS	97,538	84,967	78,496	30,479	44,026	92,352
801-5145-514.15-50/EMPLOYER CONTRIBUTIONS / BENEFITS-LIFE INS	17,427	1,453	640	437	632	640
801-5145-514.15-60/EMPLOYER CONTRIBUTIONS / BENEFITS-WORKERS COMP	751	656	690	203	294	710
801-5145-514.21-30/PROFESSIONAL SERVICES / PROF SVCS-AUDIT	986	915	915	-	915	961
801-5145-514.22-50/UTILITY SERVICES / UTILITIES-TELEPHONE	1,316	1,358	1,200	176	265	1,260
801-5145-514.29-90/OTHER CONTRACTUAL SVCS / OTHR CONTRAC SVCS-MISC	626,679	798,754	886,235	370,693	886,235	850,000
801-5145-514.29-90/OTHER CONTRACTUAL SVCS / OTHR CONTRAC SVCS-ERP	-	-	532,525	-	-	-
801-5145-514.31-90/OFFICE SUPPLIES / OFFICE SUPPLIES	267	211	100	-	-	150
801-5145-514.32-10/PUBLICATION, SUBS, DUES / PUBS, SUBS, DUES	-	-	-	-	-	-
801-5145-514.33-40/TRAVEL / TRAVEL & TRAINING	1,335	1,237	4,000	1,076	1,613	1,800
801-5145-514.35-90/REPAIR & MNT SUPPLIES / RPR & MNT SUPP-MISC	94,689	107,485	100,000	22,051	33,077	100,000
801-5145-514.39-10/OTHER SUPPLIES & EXPENSE / OTHER SUPPLIES & EXPENSE	78	39	41	-	-	-
801-5145-514.81-10/CAPITAL EQUIPMENT / CAPITAL EQUIPMENT	11,406	-	-	-	-	-
801-5810-581.61-10/DEBT SERVICE / PRINCIPAL	2,453	-	-	-	-	-
801-5820-582.62-10/DEBT SERVICE / INTEREST	62	-	-	-	-	-
Total Expense	**$ 1,346,228.58**	**$ 1,465,576.10**	**$ 2,086,914.95**	**$ 561,219.82**	**$ 1,179,875.45**	**$ 1,544,672.75**

Cash Flow

Adopted xx/xx/2026	City of Superior - Information Technology Fund 801 Cash Flow Projection							
	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Actual 2024	Actual 2025	Budgeted 2026	Proposed 2027
Beginning Cash Balance	$ 320,876	$ 430,980	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
Revenues	853,250	#REF!	#REF!	#REF!	1,461,538	2,313,523	#REF!	#REF!
Expenses	(786,762)	#REF!	#REF!	#REF!	(1,346,229)	(1,465,576)	(2,086,915)	(1,544,673)
Total Net Income	66,488	#REF!	#REF!	#REF!	115,310	847,947	#REF!	#REF!
Items paid from ARPA	-	-	-	-	-	-	-	-
Change in AR / AP	43,616	(20,861)	(13,912)	133,114	8,937	5,532	-	-
Change in Cash Balance	110,104	#REF!	#REF!	#REF!	124,247	853,479	#REF!	#REF!
Ending Cash Balance	$ 430,980	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!

SELF-FUNDED HEALTH INSURANCE FUND

Revenue

Adopted: xx/xx/2026	City of Superior 2027 Self Insured Health Fund Revenue Budget - Fund 817					
Account Number/Name	2024 Actual	2025 Actual	2026 Budget	2026 as of 8/28/26	2026 Projection	2027 Budget
817-0000-481.10-00/INTEREST / INTEREST	181,127	183,605	-	-	-	-
817-0000-487.10-00/OTHER MISC REVENUE / OTHER MISC REVENUE	-	4	50,000	5,250	50,000	50,000
817-0000-487.60-00/OTHER MISC REVENUE / STOP LOSS REIMBURSEMENT	487,961	119,356	200,000	118,683	200,000	200,000
817-0000-489.10-00/OTHER MISC REVENUE / ALL REG ACTIVE EMPL CONTR	6,512,246	6,604,563	6,447,245	3,267,089	6,534,178	6,536,986
817-0000-489.20-00/OTHER MISC REVENUE / ALL REG. RETIRED PREM COL	828,896	724,141	663,840	325,607	558,183	666,675
Total Revenue	**$ 8,010,231**	**$ 7,631,671**	**$ 7,361,085**	**$ 3,716,628**	**$ 7,342,360**	**$ 7,453,661**

Expense

Adopted: xx/xx/2026	City of Superior 2027 Self Insured Health Fund Revenue Budget - Fund 817					
Account Number/Name	2024 Actual	2025 Actual	2026 Budget	2026 YTD as of 8/28/26	2026 Projection	2027 Proposed
817-5151-515.11-10/SALARIES / SALARIES-PERMANENT-REGULR	52,682	62,820	60,966	38,879	58,318	64,810
817-5151-515.11-20/SALARIES / SALARIES-PERM-OVERTIME	1,335	2,276	1,953	1,264	1,896	1,500
817-5151-515.11-50/SALARIES / SALARIES-PT/TEMP-REGULAR	149	(149)	-	-	-	-
817-5151-515.15-10/EMPLOYER CONTRIBUTIONS / BENEFITS-SOC SECURITY	4,000	4,274	4,664	2,803	4,205	4,958
817-5151-515.15-20/EMPLOYER CONTRIBUTIONS / BENEFITS-EMPLOYER WRF	3,093	4,344	4,390	2,890	4,335	4,699
817-5151-515.15-25/EMPLOYER CONTRIBUTIONS / BENEFITS-EMPL RETIREMENTS	2,184	2,309	2,439	-	2,439	2,592
817-5151-515.15-40/EMPLOYER CONTRIBUTIONS / BENEFITS-HEALTH INS	13,290	11,876	11,875	7,917	11,876	11,994
817-5151-515.15-50/EMPLOYER CONTRIBUTIONS / BENEFITS-LIFE INS	204	38	160	23	35	160
817-5151-515.15-60/EMPLOYER CONTRIBUTIONS / BENEFITS-WORKERS COMP	92	106	104	68	102	110
817-5151-515.19-10/OTHER PERSONAL SERVICES / CLAIMS PAID-ACTIVE EMPL	4,276,558	4,137,601	4,124,365	2,481,856	4,254,611	4,123,985
817-5151-515.19-20/OTHER PERSONAL SERVICES / CLAIMS PAID-RETIRED EMPL	1,330,629	579,399	1,374,997	359,017	615,458	1,374,662
817-5151-515.21-10/PROFESSIONAL SERVICES / ADMINFEE/STOP LOSS-ACTIVE	836,006	679,036	740,065	408,106	699,611	804,756
817-5151-515.21-15/PROFESSIONAL SERVICES / ADMINFEE/STOPLOSS-RETIRED	72,372	51,881	87,074	43,347	74,308	89,417
817-5151-515.21-30/PROFESSIONAL SERVICES / PROF SVCS-AUDIT	5,521	5,127	5,600	-	5,600	5,600
817-5151-515.21-80/PROFESSIONAL SERVICES / PROFESSIONAL SVCS-OTHER	3,599	4,264	6,800	772	4,824	6,800
817-5151-515.29-90/OTHER CONTRACTUAL SVCS / OTHR CONTRAC SVCS-MISC	10,563	10,072	9,000	5,343	10,809	9,000
817-5151-515.31-90/OFFICE SUPPLIES / OFFICE SUPPLIES	-	-	-	-	-	-
817-5151-515.33-40/TRAVEL / TRAVEL & TRAINING	-	-	-	-	-	-
817-5151-515.39-10/OTHER SUPPLIES & EXPENSE / OTHER SUPPLIES & EXPENSE	742,582	754,744	741,000	748,339	773,158	758,250
817-5810-581.61-10/DEBT SERVICE / PRINCIPAL	377	-	-	-	-	-
817-5820-582.62-10/DEBT SERVICE / INTEREST	9	-	-	-	-	-
Total Expense	**$ 7,355,247**	**$ 6,310,017**	**$ 7,175,452**	**$ 4,100,624**	**$ 6,521,584**	**$ 7,263,292**

Cash Flow

Adopted: xx/xx/2026						
	Actual 2022	Actual 2023	Actual 2024	Actual 2025	Projected 2026	Estimated 2027
Beginning Cash Balance	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
Revenues	#REF!	#REF!	$ 8,010,231	$ 7,631,671	$ 7,342,360	$ 7,453,661
Expenses	#REF!	#REF!	$(7,355,247)	$(6,310,017)	$(6,521,584)	$(7,263,292)
Total Net Income	#REF!	#REF!	$ 654,984	$ 1,321,654	$ 820,776	$ 190,369
Change in AR / AP	$ (15,624)	$ 141,452	$ (223,076)	$ 6,391	$ -	$ -
Change in Cash Balance	#REF!	#REF!	$ 431,908	$ 1,328,045	$ 820,776	$ 190,369
Ending Cash Balance	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
Unreserved Fund Balance	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!

BANKED HEALTH INSURANCE FUND

Revenue

Proposed 10/6/2026

Account Number/Name	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026 Actual as of 10/2/2026	2026 Projection	2027 Proposed
	City of Superior 2027 Banked Health Insurance - Fund 820						
820-0000-481.10-00/INTEREST / INTEREST	(191,406)	(241,434)	(191,244)	-	-	-	-
820-0000-487.10-00/OTHER MISC REVENUE / OTHER MISC REVENUE	(1,031,593)	(861,275)	(909,552)	(941,000)	-	(941,000)	**(941,000)**
Total Revenue	**$ (1,222,999)**	**$ (1,102,709)**	**$ (1,100,796)**	**$ (941,000)**	**$ -**	**$ (941,000)**	**$ (941,000)**

Expense

Account Number/Name	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026 Actual as of 10/2/2026	2026 Projection	2027 Proposed
	City of Superior 2027 Banked Health Insurance - Fund 820						
820-5151-515.11-10/SALARIES / SALARIES-PERMANENT-REGULR	-	-	-	-	85	85	-
820-5151-515.15-10/EMPLOYER CONTRIBUTIONS / BENEFITS-SOC SECURITY	49	79	241	-	2,537	2,537	-
820-5151-515.15-25/EMPLOYER CONTRIBUTIONS / BENEFITS-EMPL RETIREMENTS	444,927	1,064,753	448,144	597,750	492,336	597,750	**597,750**
820-5151-515.15-60/EMPLOYER CONTRIBUTIONS / BENEFITS-WORKERS COMP	-	-	-	-	-	-	-
820-5151-515.15-91/EMPLOYER CONTRIBUTIONS / BENEFITS-CLTH,TOOL,BOOTS	4,210	4,056	2,250	2,250	5,073	5,073	**2,250**
Total Expense	**$ 449,187**	**$ 1,068,888**	**$ 450,634**	**$ 600,000**	**$ 500,030**	**$ 605,444**	**$ 600,000**

Cash Flow

	Actual 2022	Actual 2023	Actual 2024	Actual 2025	Projected 2026	Estimated 2027
	City of Superior - Banked Health Insurance Fund 820 Cash Flow Projection					
Beginning Cash Balance	$ 3,542,481	$ 3,468,511	$ 3,752,829	$ 3,965,900	$ 4,284,959	$ 4,620,515
Revenues	$ 794,860	$ 1,222,999	$ 1,102,709	$ 1,100,796	$ 941,000	$ 941,000
Expenses	$ (2,413,308)	$ (449,187)	$ (1,068,888)	$ (450,634)	$ (605,444)	$ (600,000)
Total Net Income	$ (1,618,449)	$ 773,812	$ 33,821	$ 650,162	$ 335,556	$ 341,000
Change in AR / AP	$ 1,544,479	$ (489,494)	$ 179,250	$ (331,103)	$ -	$ -
Change in Cash Balance	$ (73,970)	$ 284,318	$ 213,071	$ 319,059	$ 335,556	$ 341,000
Ending Cash Balance	$ 3,468,511	$ 3,752,829	$ 3,965,900	$ 4,284,959	$ 4,620,515	$ 4,961,515

This fund is used to record employee retirement costs (when employees fund their bank of post-employment health insurance). These transactions are recorded in this fund to avoid the peaks and valleys of retirement costs within individual budgets.

HEALTH INSURANCE FUND

Revenue

Proposed 10/6/2026

Account Number/Name	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026 as of 8/28/26	2026 Projection	2027 Budget
	City of Superior 2027 Self Insured Health Fund Revenue Budget - Fund 817						
817-0000-481.10-00/INTEREST / INTEREST	68,276	181,127	183,605	-	-	-	-
817-0000-487.10-00/OTHER MISC REVENUE / OTHER MISC REVENUE	-	-	4	50,000	5,250	50,000	50,000
817-0000-487.60-00/OTHER MISC REVENUE / STOP LOSS REIMBURSEMENT	393,050	487,961	119,356	200,000	118,683	200,000	200,000
817-0000-489.10-00/OTHER MISC REVENUE / ALL REG ACTIVE EMPL CONTR	6,386,093	6,512,246	6,604,563	6,447,245	3,267,089	6,534,178	6,536,986
817-0000-489.20-00/OTHER MISC REVENUE / ALL REG. RETIRED PREM COL	832,918	828,896	724,141	663,840	325,607	558,183	666,675
Total Revenue	$ 7,680,338	$ 8,010,231	$ 7,631,671	$ 7,361,085	$ 3,716,628	$ 7,342,360	$ 7,453,661

Expense

Account Number/Name	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026 YTD as of 8/28/26	2026 Projection	2027 Proposed
	City of Superior 2027 Self Insured Health Fund Revenue Budget - Fund 817						
817-5151-515.11-10/SALARIES / SALARIES-PERMANENT-REGULR	53,875	52,682	62,820	60,966	38,879	58,318	64,810
817-5151-515.11-20/SALARIES / SALARIES-PERM-OVERTIME	782	1,335	2,276	1,953	1,264	1,896	1,500
817-5151-515.11-50/SALARIES / SALARIES-PT/TEMP-REGULAR	-	149	(149)	-	-	-	-
817-5151-515.15-10/EMPLOYER CONTRIBUTIONS / BENEFITS-SOC SECURITY	3,725	4,000	4,274	4,664	2,803	4,205	4,958
817-5151-515.15-20/EMPLOYER CONTRIBUTIONS / BENEFITS-EMPLOYER WRF	8,199	3,093	4,344	4,390	2,890	4,335	4,699
817-5151-515.15-25/EMPLOYER CONTRIBUTIONS / BENEFITS-EMPL RETIREMENTS	2,580	2,184	2,309	2,439	-	2,439	2,592
817-5151-515.15-40/EMPLOYER CONTRIBUTIONS / BENEFITS-HEALTH INS	12,023	13,290	11,876	11,875	7,917	11,876	11,994
817-5151-515.15-50/EMPLOYER CONTRIBUTIONS / BENEFITS-LIFE INS	198	204	38	160	23	35	160
817-5151-515.15-60/EMPLOYER CONTRIBUTIONS / BENEFITS-WORKERS COMP	84	92	106	104	68	102	110
817-5151-515.19-10/OTHER PERSONAL SERVICES / CLAIMS PAID-ACTIVE EMPL	4,231,522	4,276,558	4,137,601	4,124,365	2,481,856	4,254,611	4,123,985
817-5151-515.19-20/OTHER PERSONAL SERVICES / CLAIMS PAID-RETIRED EMPL	1,302,316	1,330,629	579,399	1,374,997	359,017	615,458	1,374,662
817-5151-515.21-10/PROFESSIONAL SERVICES / ADMINFEE/STOP LOSS-ACTIVE	644,704	836,006	679,036	740,065	408,106	699,611	804,756
817-5151-515.21-15/PROFESSIONAL SERVICES / ADMINFEE/STOPLOSS-RETIRED	67,287	72,372	51,881	87,074	43,347	74,308	89,417
817-5151-515.21-30/PROFESSIONAL SERVICES / PROF SVCS-AUDIT	-	5,521	5,127	5,600	-	5,600	5,600
817-5151-515.21-80/PROFESSIONAL SERVICES / PROFESSIONAL SVCS-OTHER	5,387	3,599	4,264	6,800	772	4,824	6,800
817-5151-515.29-90/OTHER CONTRACTUAL SVCS / OTHR CONTRAC SVCS-MISC	8,880	10,563	10,072	9,000	5,343	10,809	9,000
817-5151-515.31-90/OFFICE SUPPLIES / OFFICE SUPPLIES	433	-	-	-	-	-	-
817-5151-515.33-40/TRAVEL / TRAVEL & TRAINING	39	-	-	-	-	-	-
817-5151-515.39-10/OTHER SUPPLIES & EXPENSE / OTHER SUPPLIES & EXPENSE	699,706	742,582	754,744	741,000	748,339	773,158	758,250
817-5810-581.61-10/DEBT SERVICE / PRINCIPAL	-	377	-	-	-	-	-
817-5820-582.62-10/DEBT SERVICE / INTEREST	-	9	-	-	-	-	-
Total Expense	$ 7,041,741	$ 7,355,247	$ 6,310,017	$ 7,175,452	$ 4,100,624	$ 6,521,584	$ 7,263,292

Cash Flow

	Actual 2022	Actual 2023	Actual 2024	Actual 2025	Projected 2026	Estimated 2027
	City of Superior - Self Insured Health Fund 817 Cash Flow Projection					
Beginning Cash Balance	$ 1,568,416	$ 1,484,008	$ 2,264,057	$ 2,695,964	$ 4,024,009	$ 4,844,785
Revenues	$ 8,008,757	$ 7,680,338	$ 8,010,231	$ 7,631,671	$ 7,342,360	$ 7,453,661
Expenses	$ (8,077,541)	$ (7,041,741)	$ (7,355,247)	$ (6,310,017)	$ (6,521,584)	$ (7,263,292)
Total Net Income	$ (68,784)	$ 638,597	$ 654,984	$ 1,321,654	$ 820,776	$ 190,369
Change in AR / AP	$ (15,624)	$ 141,452	$ (223,076)	$ 6,391	$ -	$ -
Change in Cash Balance	$ (84,408)	$ 780,049	$ 431,908	$ 1,328,045	$ 820,776	$ 190,369
Ending Cash Balance	$ 1,484,008	$ 2,264,057	$ 2,695,964	$ 4,024,009	$ 4,844,785	$ 5,035,154
Unreserved Fund Balance	$ 1,084,008	$ 1,864,057	$ 2,295,964	$ 3,624,009	$ 4,444,785	$ 4,635,154

CRIME PREVENTION FUND

Revenue

Proposed 10/6/2026

Account Number/Name	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026 Actual as of 9/30/26	2026 Projection	2027 Proposed
	City of Superior 2027 Crime Prevention Budget - Fund 208						
208-0000-432.10-00/FEDERAL GRANTS / FEDERAL GRANTS	(9,542.50)	-	-	(14,000.00)	-	(10,000.00)	-
208-0000-451.31-00/LAW & ORDINANCE VIOLATION / CRIME PREVENTION REVENUE	(20,488.71)	(10,480.92)	(14,255.28)	(15,000.00)	(7,989.59)	(12,000.00)	(15,000.00)
208-0000-485.10-00/DONATIONS/CONT-PRIVATE / DONATIONS/CONT-PRIVATE	-	-	-	-		-	-
Total Revenue	**$ (30,031.21)**	**$ (10,480.92)**	**$ (14,255.28)**	**$ (29,000.00)**	**$ (7,989.59)**	**$ (22,000.00)**	**$ (15,000.00)**

Expense

Account Number/Name	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026 Actual as of 9/30/26	2026 Projection	2027 Proposed
	City of Superior 2027 Crime Prevention Budget - Fund 208						
208-5218-521.34-90/OPERATING SUPPLIES / OPERATING SUPP-OTHER MISC	47,698.15	47,698.15	54,547.58	-	10,195.94	10,195.94	10,000.00
208-5218-521.35-30/REPAIR & MNT SUPPLIES / RPR/MNT SU-MACH & EQ PRTS	-	-	-	-	-	-	-
208-5218-521.39-10/OTHER SUPPLIES & EXPENSE / OTHER SUPPLIES & EXPENSE	-	-	-	-	-	-	-
208-5218-521.81-10/CAPITAL EQUIPMENT / CAPITAL EQUIPMENT	16,980.00	45,026.33	15,837.00	15,000.00	-	-	-
208-5218-521.82-10/CAPITAL EQUIPMENT / CAPITAL IMPROVEMENTS	-	-	10,929.00	-	-	-	-
Total Expense	**$ 64,678.15**	**$ 92,724.48**	**$ 81,313.58**	**$ 15,000.00**	**$ 10,195.94**	**$ 10,195.94**	**$ 10,000.00**

Cash Flow

	Actual 2022	Actual 2023	Actual 2024	Actual 2025	Projected 2026	Estimated 2027
	City of Superior - Crime Prevention Fund 208 Cash Flow Projection					
Beginning Cash Balance	$ 103,078.73	$ 73,981.15	$ 61,726.56	$ (20,614.01)	$ (95,294.70)	$ (83,490.64)
Revenues	$ 29,810.14	$ 30,031.21	$ 10,480.92	$ 14,255.28	$ 22,000.00	$ 15,000.00
Expenses	$ (45,348.66)	$ (64,678.15)	$ (92,724.48)	$ (81,313.58)	$ (10,195.94)	$ (10,000.00)
Total Net Income	$ (15,538.52)	$ (34,646.94)	$ (82,243.56)	$ (67,058.30)	$ 11,804.06	$ 5,000.00
Change in AR / AP	$ (13,559.06)	$ 22,392.35	$ (97.01)	$ (7,622.39)	$ -	$ -
Change in Cash Balance	$ (29,097.58)	$ (12,254.59)	$ (82,340.57)	$ (74,680.69)	$ 11,804.06	$ 5,000.00
Ending Cash Balance	$ 73,981.15	$ 61,726.56	$ (20,614.01)	$ (95,294.70)	$ (83,490.64)	$ (78,490.64)

The Crime Prevention Fund assists the Police Department in preventing crime, purchasing equipment such as bullet resistant vests, providing reward funds and sponsoring community policing events. The money raised by this fund helps provide financial assistance for the Citizens Academy, National Night Out, the Chaplain Program, School Safety Patrol and the Canine program among others. The primary funding source for this fund is a portion of the fines/forfeitures collected on ordinance violations and an annual federal grant for vests.

POLICE GRANT

Revenue

Proposed 10/6/2026

Account Number/Name	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026 Actual as of 9/30/2026	2026 Projection	2027 Proposed
	City of Superior 2027 Police Grant Budget - Fund 210						
210-0000-432.10-00/FEDERAL GRANTS / FEDERAL GRANTS	(236,837.23)	(165,309.36)	(104,575.39)	-	(57,333.32)	(85,999.98)	(150,000.00)
210-0000-435.20-00/STATE GRANTS / PUBLIC SAFETY	-	-		-	-	-	-
210-0000-462.10-00/PUBLIC SAFETY / LAW ENFORCEMENT FEES	(156,221.83)	(155,561.08)	(151,236.00)	(120,000.00)	(100,824.00)	(151,236.00)	190,788.00
210-0000-485.10-00/DONATIONS/CONT-PRIVATE / DONATIONS/CONT-PRIVATE	-	-	(5,000.00)	-	-	-	-
210-0000-487.10-00/OTHER MISC REVENUE / OTHER MISC REVENUE	-	-	(77,895.78)	-	-	-	-
210-0000-487.80-00/OTHER MISC REVENUE / OPIOID SETTLEMENT	(10,947.34)	(66,282.47)	(24,910.73)	-	(25,174.00)	(25,174.00)	-
210-0000-492.10-00/TRANSFERS FROM OTHER FNDS / TRANSFERS FROM GENL FUND	(65,000.00)	(65,000.00)	(68,250.00)	(40,000.00)	-	(40,000.00)	(40,000.00)
Total Revenue	**$ (469,006.40)**	**$ (452,152.91)**	**$ (431,867.90)**	**$ (160,000.00)**	**$ (183,331.32)**	**$ (302,409.98)**	**$ 788.00**

Expense

Account Number/Name	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026 Actual as of 9/30/2026	2026 Projection	2027 Proposed
	City of Superior 2027 Police Grant Budget - Fund 210						
210-5210-521.11-10/SALARIES / SALARIES-PERMANENT-REGULR	-	47,401.12	4,108.87	3,295.00	-	-	-
210-5210-521.11-20/SALARIES / SALARIES-PERM-OVERTIME	-	2,039.37	1,349.53	1,700.00	-	-	-
210-5210-521.15-10/EMPLOYER CONTRIBUTIONS / BENEFITS-SOC SECURITY	-	3,749.78	96.28	121.00	-	-	-
210-5210-521.15-20/EMPLOYER CONTRIBUTIONS / BENEFITS-EMPLOYER WRF	-	7,243.02	152.05	192.00	-	-	-
210-5210-521.15-25/EMPLOYER CONTRIBUTIONS / BENEFITS-EMPL RETIREMENTS	-	-	-	-	-	-	-
210-5210-521.15-40/EMPLOYER CONTRIBUTIONS / BENEFITS-HEALTH INS	-	8,152.56	260.06	328.00	-	-	-
210-5210-521.15-50/EMPLOYER CONTRIBUTIONS / BENEFITS-LIFE INS	-	0.08	0.40	1.00	-	-	-
210-5210-521.15-60/EMPLOYER CONTRIBUTIONS / BENEFITS-WORKERS COMP	-	702.04	10.38	13.00	-	-	-
210-5210-521.15-91/EMPLOYER CONTRIBUTIONS / BENEFITS-CLTH,TOOL,BOOTS	-	481.99	-	-	-	-	-
210-5210-521.21-40/PROFESSIONAL SERVICES / PROF SVCS-DATA PROCESSING	-	-	13,680.00	-	12,300.00	12,300.00	12,915
210-5210-521.29-90/OTHER CONTRACTUAL SVCS / OTHER CONTR SVCS-MISC	65,819.26	43,619.55	81,453.52	65,000.00	107,704.00	143,605.33	65,000
210-5210-521.33-40/TRAVEL / TRAVEL & TRAINING	47,741.98	613.24	7,944.32	6,000.00	-	-	6,000
210-5210-521.34-90/OPERATING SUPPLIES / OPERATING SUPP-OTHER MISC	-	-	28,379.56	2,500.00	-	-	2,500
210-5210-521.35-10/REPAIR & MNT SUPPLIES / RPR & MNT SUPP-FUEL/OIL	-	-	-	-	-	-	-
210-5210-521.39-10/OTHER SUPPLIES & EXPENSE / OTHER SUPPLIES & EXPENSE	-	233.62	12,937.29	500.00	2,500.00	3,000.00	500
210-5210-521.81-10/CAPITAL EQUIPMENT / CAPITAL EQUIPMENT	90,199.60	172,005.43		-	39,725.00	47,670.00	-
210-5211-521.11-10/SALARIES / SALARIES-PERMANENT-REGULR	166,783.02	152,282.09	119,343.28	150,816.00	151,341.00	215,063.53	163,653
210-5211-521.11-20/SALARIES / SALARIES-PERM-OVERTIME	15,987.39	11,022.74	10,977.05	6,000.00	24,217.00	34,413.63	20,000
210-5211-521.15-10/EMPLOYER CONTRIBUTIONS / BENEFITS-SOC SECURITY	12,751.00	11,636.53	9,455.55	11,996.00	12,584.00	17,882.53	12,978
210-5211-521.15-20/EMPLOYER CONTRIBUTIONS / BENEFITS-EMPLOYER WRF	26,468.00	23,986.97	21,134.47	22,973.00	28,318.00	40,241.37	29,537
210-5211-521.15-25/EMPLOYER CONTRIBUTIONS / BENEFITS-EMPL RETIREMENTS	7,884.00	6,273.00	6,384.00	6,273.00	-	6,273.00	6,786
210-5211-521.15-40/EMPLOYER CONTRIBUTIONS / BENEFITS-HEALTH INS	66,737.96	64,799.36	41,036.28	64,743.00	62,192.16	78,558.52	71,401
210-5211-521.15-50/EMPLOYER CONTRIBUTIONS / BENEFITS-LIFE INS	0.32	0.24	0.21	0.46	0.27	0.34	46
210-5211-521.15-60/EMPLOYER CONTRIBUTIONS / BENEFITS-WORKERS COMP	5,025.52	2,316.18	1,880.29	2,227.00	2,462.45	3,499.27	2,409
210-5211-521.15-91/EMPLOYER CONTRIBUTIONS / BENEFITS-CLTH,TOOL,BOOTS	481.99	481.99	511.32	918.00	1,022.64	1,022.64	918
210-5211-521.29-90/OTHER CONTRACTED SVCS/ OTHR CONTRAC SVCS-MISC	-	-	-	-	-	-	-
210-5211-521.33-40/TRAVEL / TRAVEL & TRAINING	-	-	-	-	-	-	-
210-5219-521.39-10/OTHER SUPPLIES & EXPENSE / OTHER SUPPLIES & EXPENSE	447.20	-	-	-	-	-	-
210-5810-581.61-10/DEBT SERVICE / PRINCIPAL	-	1,265.40	-	4,000.00	-	4,000.00	-
210-5820-582.62-10/DEBT SERVICE / INTEREST	-	31.72	-	100.00	-	100.00	-
Total Expense	**$ 506,327.24**	**$ 560,338.02**	**$ 361,094.71**	**$ 349,696.46**	**$ 444,366.52**	**$ 607,630.16**	**$ 394,643**

Cash Flow

	Actual 2022	Actual 2023	Actual 2024	Actual 2025	Projected 2026	Estimated 2027
	City of Superior - Police Grant Fund 210 Cash Flow Projection					
Beginning Cash Balance	$ (41,499.57)	$ 61,156.46	$ (28,790.79)	$ (155,707.10)	$ 22,536.44	$ (282,683.74)
Revenues	$ 408,293.39	$ 469,006.40	$ 452,152.91	$ 431,867.90	$ 302,409.98	$ (788.00)
Expenses	$ (414,296.25)	$ (506,327.24)	$ (560,338.02)	$ (361,094.71)	$ (607,630.16)	$ (394,643.00)
Total Net Income	$ (6,002.86)	$ (37,320.84)	$ (108,185.11)	$ 70,773.19	$ (305,220.18)	$ (395,431.00)
Change in AR / AP	$ 108,658.89	$ (52,626.41)	$ (18,731.20)	$ 107,470.35	$ -	$ -
Change in Cash Balance	$ 102,656.03	$ (89,947.25)	$ (126,916.31)	$ 178,243.54	$ (305,220.18)	$ (395,431.00)
Ending Cash Balance	$ 61,156.46	$ (28,790.79)	$ (155,707.10)	$ 22,536.44	$ (282,683.74)	$ (678,114.74)

This fund accounts for grant related activity within the Police Department. The majority of transactions are for two school liaison officers. The city and school district have an agreement which stipulates the school reimburses 62% of the liaison officer costs. The city is also the recipient of funding for the Violence Against Women Act (VAWA) grant through 2021. This grant pays for 25% of the costs for a victim services advocate with CASDA (Center Against Sexual and Domestic Abuse) funding the remaining 75%.

FIRE DEPARTMENT GRANT

Revenue

Proposed 10/6/2026

Account Number/Name	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026 Actual as of 9/11/2026	2026 Projection	2027 Proposed
	City of Superior 2027 Fire Department Grant Budget - Fund 211						
211-0000-432.10-00/FEDERAL GRANTS / FEDERAL GRANTS	-	-	-	-	-		-
211-0000-435.20-00/STATE GRANTS / PUBLIC SAFETY	(10,000.00)	-	-	-	-		-
211-0000-436.90-00/OTHER STATE PAYMENTS / OTHER STATE AIDS	(57,702.82)	(72,187.50)	(301,381.79)	(33,015.58)	(80,206.76)		(45,000.00)
211-0000-485.10-00/DONATIONS/CONT-PRIVATE / DONATIONS/CONT-PRIVATE	(44,520.50)	(900.00)	(11,514.00)	(5,316.00)	(1,514.00)		(10,000.00)
Total Revenue	**$ (112,223.32)**	**$ (73,087.50)**	**$ (312,895.79)**	**$ (38,331.58)**	**$ (81,720.76)**	**$ -**	**$ (55,000.00)**

Expense

Account Number/Name	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026 Actual as of 9/11/2026	2026 Projection	2027 Proposed
	City of Superior 2027 Fire Department Grant Budget - Fund 211						
211-5220-522.11-10/SALARIES / SALARIES-PERMANENT-REGULR	-	-	-	-	-	-	-
211-5220-522.11-20/SALARIES / SALARIES-PERM-OVERTIME	17,996.28	42,811.18	74,645.46	22,000.00	58,305.20	69,966.24	20,000.00
211-5220-522.15-10/EMPLOYER CONTRIBUTIONS / BENEFITS-SOC SECURITY	255.80	601.82	1,055.87	1,364.00	825.72	990.86	1,000.00
211-5220-522.15-20/EMPLOYER CONTRIBUTIONS / BENEFITS-EMPLOYER WRF	3,333.18	8,357.43	14,909.11	4,382.00	11,646.18	13,975.42	4,000.00
211-5220-522.15-25/EMPLOYER CONTRIBUTIONS / BENEFITS-EMPL RETIREMENTS	-	-	-	-	-	-	-
211-5220-522.15-40/EMPLOYER CONTRIBUTIONS / BENEFITS-HEALTH INS	1,343.13	10,076.00	12,758.27	-	11,967.59	14,361.11	5,866.00
211-5220-522.15-50/EMPLOYER CONTRIBUTIONS / BENEFITS-LIFE INS	-	0.02	0.02	-	0.02	0.02	-
211-5220-522.15-60/EMPLOYER CONTRIBUTIONS / BENEFITS-WORKERS COMP	525.79	880.87	1,534.31	451.00	1,198.51	1,438.21	400.00
211-5220-522.15-91/EMPLOYER CONTRIBUTIONS / BENEFITS-CLTH,TOOL,BOOTS	-	-	-	-	-	-	-
211-5220-522.33-40/TRAVEL / TRAVEL & TRAINING	948.56	1,220.60	2,689.94	3,000.00	1,004.03	1,204.84	1,500.00
211-5220-522.34-90/OPERATING SUPPLIES / OPERATING SUPP-OTHER MISC	-	-	-	-	-	-	-
211-5220-522.39-10/OTHER SUPPLIES & EXPENSE / OTHER SUPPLIES & EXPENSE	68,915.77	19,778.39	28,687.01	20,000.00	75,429.59	90,515.51	10,000.00
211-5220-522.81-10/CAPITAL EQUIPMENT / CAPITAL EQUIPMENT	-	-	-	-	-	-	-
211-5221-522.39-10/OTHER SUPPLIES & EXPENSE / OTHER SUPPLIES & EXPENSE	-	-	-	5,000.00	-	-	5,000.00
211-5221-522.81-10/CAPITAL EQUIPMENT / CAPITAL EQUIPMENT	-	-	51,022.00	-	-	-	-
211-5810-581.61-10/DEBT SERVICE / PRINCIPAL	-	-	-	-	-	-	-
211-5820-582.62-10/DEBT SERVICE / INTEREST	-	-	-	-	-	-	-
Total Expense	**$ 93,318.51**	**$ 83,726.31**	**$ 187,301.99**	**$ 56,197.00**	**$ 160,376.84**	**$ 192,452.21**	**$ 47,766.00**

Cash Flow

	Actual 2021	Actual 2022	Actual 2023	Actual 2024	Actual 2025	Projected 2026	Estimated 2027
	City of Superior - Fire Department Grant Fund 211 Cash Flow Projection						
Beginning Cash Balance	$ 14,069	$ 18,709	$ 38,253	$ 57,291	$ 44,319	$ 44,319	$ (80,478)
Revenues	$ 10,625	$ 55,010	$ 112,223	$ 73,088	$ 312,896	$ -	$ 55,000
Expenses	$ (5,986)	$ (35,465)	$ (93,319)	$ (83,726)	$ (187,302)	$ (192,452)	$ (47,766)
Total Net Income	$ 4,639	$ 19,545	$ 18,905	$ (10,639)	$ 125,594	$ (192,452)	$ 7,234
Change in AR / AP	$ -	$ -	$ 133	$ (2,334)	$ (4,280)	$ 67,656	$ -
Change in Cash Balance	$ 4,639	$ 19,545	$ 19,038	$ (12,972)	$ 121,314	$ (124,796)	$ 7,234
Ending Cash Balance	$ 18,709	$ 38,253	$ 57,291	$ 44,319	$ 165,633	$ (80,478)	$ (73,244)

This fund is used for grant related activity within the Fire Department. Grants received are from various sources both private and governmental. Funding is used to purchase equipment and for personnel.

FIRE DEPARTMENT PPP

Revenue

Proposed 10/6/2026

Account Number/Name	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026 Actual as of 4/29/2026	2026 Projection	2027 Proposed
	City of Superior 2027 Fire Department PPP - Fund 282						
282-0000-462.21-00/PUBLIC SAFETY / Chg for Fire Dept Svcs	(48,902)	(32,095)	(30,763)	(40,000)	(10,723)	(32,168)	$ (40,000)
282-0000-484.20-00/INSURANCE RECOVERIES / PROPERTY/VEHICLE/EQUIPMNT	-	-	-	-	-	-	$ -
282-0000-485.10-00/DONATIONS/CONT-PRIVATE / DONATIONS/CONT-PRIVATE	-	-	-	-	-	-	$ -
282-0000-487.10-00/OTHER MISC REVENUE / OTHER MISC REVENUE	(6,805)	-	-	-	-	-	$ -
Total Revenue	**$ (55,707)**	**$ (32,095)**	**$ (30,763)**	**$ (40,000)**	**$ (10,723)**	**$ (32,168)**	**$ (40,000)**

Expense

Account Number/Name	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026 Actual as of 4/29/2026	2026 Projection	2027 Proposed
	City of Superior 2027 Fire Department PPP - Fund 282						
282-5220-522.11-10/SALARIES / SALARIES-PERM-REGULAR	-	-	-	$ -	-	-	$ -
282-5220-522.11-20/SALARIES / SALARIES-PERM-OVERTIME	28,851	23,551	11,721	$ 29,716	442	1,326	$ 30,608
282-5220-522.15-10/EMPLOYER CONTRIBUTIONS / BENEFITS-SOC SECURITY	402	329	165	$ 414	6	18	$ 427
282-5220-522.15-20/EMPLOYER CONTRIBUTIONS / BENEFITS-EMPLOYER WRF	5,337	4,600	2,342	$ 5,497	89	266	$ 5,662
282-5220-522.15-40/EMPLOYER CONTRIBUTIONS / BENEFITS-HEALTH INS	8,323	3,066	1,637	$ 8,573	195	586	$ 8,830
282-5220-522.15-50/EMPLOYER CONTRIBUTIONS / BENEFITS-LIFE INS	-	-	-	$ -	-	-	$ -
282-5220-522.15-60/EMPLOYER CONTRIBUTIONS / BENEFITS-WORKERS COMP	875	485	241	$ 901	9	27	$ 928
282-5220-522.33-40/TRAVEL / TRAVEL & TRAINING	15,862	19,802	6	$ 16,338	-	-	$ 16,828
282-5220-522.34-90/OPERATING SUPPLIES / OPERATING SUPP-OTHER MISC	-	-	-	$ -	-	-	$ -
282-5220-522.35-20/REPAIR & MNT SUPPLIES / RPR & MNT SUPP-VEHIC PRTS	-	-	-	$ -	-	-	$ -
282-5220-522.39-10/OTHER SUPPLIES & EXPENSE / OTHER SUPPLIES & EXPENSE	5,649	5,059	3,641	$ 5,819	75	225	$ 5,993
282-5220-522.81-10/CAPITAL EQUIPMENT / CAPITAL EQUIPMENT	-	-	-	$ -	-	-	$ -
282-5221-522.11-20/SALARIES / SALARIES-PERM-OVERTIME	-	-	-	$ -	-	-	$ -
282-5221-522.15-10/EMPLOYER CONTRIBUTIONS / BENEFITS-SOC SECURITY	-	-	-	$ -	-	-	$ -
282-5221-522.15-20/EMPLOYER CONTRIBUTIONS / BENEFITS-EMPLOYER WRF	-	-	-	$ -	-	-	$ -
282-5221-522.15-40/EMPLOYER CONTRIBUTIONS / BENEFITS-HEALTH INS	-	-	-	$ -	-	-	$ -
282-5221-522.15-60/EMPLOYER CONTRIBUTIONS / BENEFITS-WORKERS COMP	-	-	-	$ -	-	-	$ -
282-5810-581.61-10/DEBT SERVICE / PRINCIPAL	-	200	-	$ 500	-	500	$ 500
282-5820-582.62-10/DEBT SERVICE / INTEREST	-	5	-	$ 50	-	50	$ 50
Total Expense	**$ 65,299**	**$ 57,097**	**$ 19,753**	**$ 67,808**	**$ 816**	**$ 2,998**	**$ 69,826**

Cash Flow

	Actual 2022	Actual 2023	Actual 2024	Actual 2025	Projected 2026	Estimated 2027
	City of Superior - Fire Department PPP Fund 282 Cash Flow Projection					
Beginning Cash Balance	$ 58,642	$ 27,626	$ 38,718	$ 11,693	$ 43,598	$ 72,767
Revenues	$ 35,466	$ 55,707	$ 32,095	$ 30,763	$ 32,168	$ 40,000
Expenses	$ (56,369)	$ (65,299)	$ (57,097)	$ (19,753)	$ (2,998)	$ (69,826)
Total Net Income	$ (20,902)	$ (9,592)	$ (25,001)	$ 11,010	$ 29,170	$ (29,826)
Change in AR / AP	$ (10,114)	$ 20,684	$ (2,024)	$ 20,895	$ -	$ -
Change in Cash Balance	$ (31,017)	$ 11,093	$ (27,026)	$ 31,905	$ 29,170	$ (29,826)
Ending Cash Balance	$ 27,626	$ 38,718	$ 11,693	$ 43,598	$ 72,767	$ 42,941

The Fire Department has working partnerships with many of Superior's local businesses such as Enbridge Energy, Cenovus Energy, Plains Midstream, Fraser Shipyards, Amsoil and many more. Funding from these partnerships assists the department with pertinent training expenses and the purchasing of specific equipment.

HAZMAT FUND

Revenue

Proposed 10/6/2026

Account Number/Name	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026 Actual as of 09/24/2026	2026 Projection	2027 Proposed
	City of Superior 2026 Hazardous Materials (Haz-Mat) - Fund 242						
242-0000-435.20-00/STATE GRANTS / PUBLIC SAFETY	(88,803.34)	(149,165.58)	(226,296.39)	(95,000.00)	(85,241.30)	(113,655.07)	(95,000.00)
242-0000-462.21-00/PUBLIC SAFETY / Chg for Fire Dept Svcs	-	(307.20)	(4,869.22)	(2,000.00)	-	-	(2,000.00)
242-0000-485.10-00/DONATIONS/CONT-PRIVATE / DONATIONS/CONT-PRIVATE	-	-	-	-	-	-	-
Total Revenue	**$ (88,803.34)**	**$ (149,472.78)**	**$ (231,165.61)**	**$ (97,000.00)**	**$ (85,241.30)**	**$ (113,655.07)**	**$ (97,000.00)**

Expense

Account Number/Name	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026 Actual as of 09/24/2026	2026 Projection	2027 Proposed
	City of Superior 2026 Hazardous Materials (Haz-Mat) - Fund 242						
242-5221-522.11-10/SALARIES / SALARIES-PERMANENT-REGULR	37,170.94	35,733.40	37,519.36	40,641.00	37,380.28	50,463.38	42,267.00
242-5221-522.11-20/SALARIES / SALARIES-PERM-OVERTIME	10,935.26	6,030.12	10,758.37	12,163.00	2,593.72	3,501.52	12,650.00
242-5221-522.15-10/EMPLOYER CONTRIBUTIONS / BENEFITS-SOC SECURITY	152.78	84.63	150.14	170.00	35.23	47.56	177.00
242-5221-522.15-20/EMPLOYER CONTRIBUTIONS / BENEFITS-EMPLOYER WRF	2,024.14	1,176.85	2,155.10	2,255.00	525.28	709.13	2,345.00
242-5221-522.15-40/EMPLOYER CONTRIBUTIONS / BENEFITS-HEALTH INS	1,018.31	467.41	1,733.28	1,616.00	1,267.37	1,689.83	1,681.00
242-5221-522.15-60/EMPLOYER CONTRIBUTIONS / BENEFITS-WORKERS COMP	315.77	124.06	221.78	328.00	53.50	72.23	341.00
242-5221-522.21-30/PROFESSIONAL SERVICES / PROFESSIONAL SVCS-AUDIT	-	-	-	-	-	-	-
242-5221-522.22-50/UTILITY SERVICES / UTILITIES-TELEPHONE	3,639.88	5,867.08	5,871.64	4,200.00	4,421.52	5,895.36	4,200.00
242-5221-522.29-90/OTHER CONTRACTUAL SVCS / OTHER CONTRAC SVCS-MISC	20,395.06	34,793.06	53,329.90	39,000.00	35,969.62	47,959.49	39,000.00
242-5221-522.31-90/OFFICE SUPPLIES /OFFICE SUPPLIES	48.73	-	-	-	-	-	-
242-5221-522.33-40/TRAVEL / TRAVEL & TRAINING	4,573.40	1,785.00	3,311.97	3,000.00	-	-	3,000.00
242-5221-522.34-90/OPERATING SUPPLIES / OPERATING SUPP-OTHER MISC	7,467.77	5,799.62	16,233.37	37,000.00	2,229.36	2,972.48	37,000.00
242-5221-522.35-20/REPAIR & MNT SUPPLIES / RPR & MNT SUPP-VEHIC PRTS	205.50	718.00	254.00	400.00	1,263.76	1,685.01	400.00
242-5221-522.35-30/REPAIR & MNT SUPPLIES / RPR & MNT SUPP-MACH & EQ	-	1,155.00	-	-	-	-	-
242-5221-522.39-10/OTHER SUPPLIES & EXPENSE / OTHER SUPPLIES & EXPENSE	2,855.52	2,332.86	3,404.78	3,000.00	1,175.54	1,567.39	3,000.00
242-5221-522.81-10/CAPITAL EQUIPMENT / CAPITAL EQUIPMENT	-	-	131,100.00	-	-	-	-
242-5810-581.61-10/DEBT SERVICE / PRINCIPAL	-	333.00	-	-	-	-	-
242-5820-582.62-10/DEBT SERVICE / INTEREST	-	8.35	-	-	-	-	-
Total Expense	**$ 90,803.06**	**$ 96,408.44**	**$ 266,043.69**	**$ 143,773.00**	**$ 86,915.18**	**$ 116,563.37**	**$ 146,061.00**

Cash Flow

	Actual 2022	Actual 2023	Actual 2024	Actual 2025	Projected 2026	Estimated 2027
	City of Superior - Hazardous Material (Hax-Mat) Fund 242 Cash Flow Projection					
Beginning Cash Balance	$ 142,275	$ 116,895	$ 94,231	$ 87,792	$ 55,537	$ 52,628
Revenues	$ 140,823	$ 88,803	$ 149,473	$ 231,166	$ 113,655	$ 97,000
Expenses	$ (128,537)	$ (90,803)	$ (96,408)	$ (266,044)	$ (116,563)	$ (146,061)
Total Net Income	$ 12,286	$ (2,000)	$ 53,064	$ (34,878)	$ (2,908)	$ (49,061)
Change in AR / AP	$ (37,666)	$ (20,664)	$ (59,504)	$ 2,623	$ -	$ -
Change in Cash Balance	$ (25,380)	$ (22,664)	$ (6,439)	$ (32,255)	$ (2,908)	$ (49,061)
Ending Cash Balance	$ 116,895	$ 94,231	$ 87,792	$ 55,537	$ 52,628	$ 3,567

The Superior Fire Department is contracted through Wisconsin Emergency Management to provide Hazardous Materials emergency response throughout northwest Wisconsin. The state of Wisconsin provides quarterly funding for equipment, staffing, and training to maintain readiness to complete the mission.

LIBRARY FUND

City of Superior Library

2027 Proposed Budget

		2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026 Y-T-D 9/24/26	2026 Projected	2027 Proposed
Acct #	**REVENUE:**							
432-10	Federal Grants	-	-	-	-	-	-	-
435-70	Culture, Recreation & Edu	-	-	-	-	-	-	-
467-10	Chg for Pub Svc - Library	402,217	389,587	379,843	406,223	406,276	406,276	406,223
481-10	Interest	13,966	19,009	37,808	-	-	35,000	35,000
483-55	Sale of Assets	-	-	-	-	-	-	-
484-10	Insurance Rebate/Recovery	-	-	-	-	-	-	-
485-10	Donations/Cont-Private	40,243	48,448	58,766	40,000	50,859	67,812	45,000
487-10	Other Misc Revenue	49,667	47,064	48,670	45,000	47,165	62,887	50,000
492-18	Transfer from Other Funds	1,211,857	1,404,184	1,562,954	1,462,954		1,462,954	1,495,954
492-18	Transfer from Other Funds - Fines	10,000	10,000	10,000	10,000		10,000	10,000
	Total Revenue	**1,727,950**	**1,918,292**	**2,098,040**	**1,964,177**	**504,300**	**2,044,928**	**2,042,177**
Acct #	**EXPENSE:**							
11-10	Salaries: Permanent Regular	571,756	692,570	812,046	835,741	595,174	803,485	960,012
11-20	Perm. Overtime	125	486	123	-	-	-	-
11-50	PT/Temp - regular	198,264	176,512	173,702	213,369	136,083	183,712	181,424
15-10	Benefits: Social Security	56,145	62,960	71,462	80,257	52,857	71,357	87,320
15-20	Employer WRF	43,453	54,702	60,738	64,640	46,059	62,179	69,601
15-25	Empl Retirements	42,039	27,924	34,347	35,911	-	35,911	38,400
15-40	Health Insurance	149,591	198,089	206,147	206,143	150,652	200,869	221,279
15-50	Life Insurance	999	1,390	1,638	2,080	1,134	1,512	1,920
15-60	Workers Comp	2,378	2,018	2,241	2,395	1,668	2,252	2,648
15-80	Unemployment Comp	-	-	-	-	-	-	-
15-94	Misc/RMB's	450	300	150	450	150	150	300
21-30	Professional Services: Audit	-	838	778	850	-	850	850
21-40	Data Processing	-		-	-	-	-	-
21-60	Prof. Services - Janitorial	-		-	-	-	-	-
22-20	Utilities: General	48,206	42,344	42,936	46,000	32,039	48,058	46,000
22-50	Telephone	6,567	6,861	7,677	6,500	5,995	7,993	8,000
24-50	Repairs & Maintenance: Grounds	-	-	-	-	-	-	-
24-70	Buildings	24,217	19,548	13,667	20,000	14,682	19,576	20,000
24-90	Miscellaneous	197	102	1,446	-	145	193	-
29-90	Other Contracted Svcs	100,696	59,345	71,641	56,000	50,612	67,483	56,000
29-94	Contractual Svc -Stormwater Fee	2,074	2,074	2,074	2,000	1,037	2,074	2,000
31-90	Office Supplies	7,972	6,884	7,577	4,500	3,799	5,065	4,500
32-10	Pubs, Subs, Dues	6,434	10,820	10,111	7,500	4,756	6,341	7,500
33-40	Travel & Training	7,179	15,993	1,863	3,250	1,648	2,197	3,000
34-40	Operating Supplies: Janitorial	6,282	3,065	3,339	3,250	2,873	3,831	3,250
34-90	Other Misc.	8,022	7,067	8,203	7,000	4,453	5,938	6,000
35-10	Rpr & Maint Supplies: Fuel/Oil	143	140	121	150	121	161	150
35-20	Rpr & Maint Supplies: Vehic Prts	261	152	116	-		-	-
35-30	Machines/Eq Prts	399	-	-	-	-	-	-
35-90	Miscellaneous	2,124	1,614	2,298	2,000	1,501	2,001	2,000
39-10	Other Supplies & Expense	16,285	25,698	28,444	15,595	7,200	9,601	15,000
39-50	Other Exp - Books/Periodicals	94,201	105,988	102,812	99,825	79,046	99,825	100,000
51-30	Insurance	35,111	41,100	41,100	41,100	-	41,100	41,100
53-90	Rents & Leases - Other Misc	-	-	-	-	-	-	-
74-90	Other Losses	-	-	-	-	-	-	-
81-10	Capital Equipment	-	-	-	-	-	-	-
82-10	Capital Improvements	-	8,950	544,543	-	28,402	28,402	-
	Total Expense	**1,431,568**	**1,575,534**	**2,253,341**	**1,756,506**	**1,222,086**	**1,712,117**	**1,878,254**
	Debt Service:							
61-10	Principal	-	5,328	-	-	-	-	-
62-10	Interest	-	134	-	-	-	-	-
	Total Debt Service	-	**5,462**	-	-	-	-	-
	Transfer to Other Funds:							
90-10	Information Technology	64,196	86,350	105,157	95,282	-	95,282	100,507
90-41	Stormwater	-		-	-	-	-	-
90-70	CIP Fund	100,000	155,000	155,000	155,000	-	155,000	155,000
	Total Transfers	**164,196**	**241,350**	**260,157**	**250,282**	-	**250,282**	**255,507**
	Total Expenses	**1,595,764**	**1,822,346**	**2,513,498**	**2,006,788**	**1,222,086**	**1,962,399**	**2,133,761**
	Net GAIN / (LOSS):	**132,186**	**95,947**	**(415,458)**	**(42,611)**	**(717,786)**	**82,530**	**(91,584)**

LIBRARY FUND CONT.

City of Superior - Public Library
Cash Flow Projection

	Actual 2022	Actual 2023	Actual 2024	Actual 2025	Projected 2026	Estimated 2027
Beginning Cash Balance	$ 330,726	$ 335,417	$ 472,558	$ 578,377	$ 170,389	$ 252,919
+ Total Revenue	$ 1,660,063	$ 1,727,950	$ 1,918,292	$ 2,098,040	$ 2,044,928	$ 2,042,177
- Operating Expenses:	$ (1,449,754)	$ (1,431,568)	$ (1,575,534)	$ (2,253,341)	$ (1,712,117)	$ (1,878,254)
- Debt Service Payments	$ (19,000)	$ -	$ -	$ -	$ -	$ -
- Transfers to Info Tech	$ (55,823)	$ (64,196)	$ (86,350)	$ (105,157)	$ (95,282)	$ (100,507)
- Transfers to CIP	$ (155,000)	$ (100,000)	$ (155,000)	$ (155,000)	$ (155,000)	$ (155,000)
Total Net Income:	$ (19,514)	$ 132,186	$ 101,408	$ (415,458)	$ 82,530	$ (91,584)
Change in AR / AP	$ 24,206	$ 4,955	$ 4,411	$ 7,470	$ -	$ -
Change in Cash Balance	$ 4,692	$ 137,140	$ 105,819	$ (407,988)	$ 82,530	$ (91,584)
Ending Cash Balance	$ 335,417	$ 472,558	$ 578,377	$ 170,389	$ 252,919	$ 161,335

HUD CDBG FUND

Revenue

Proposed 10/6/2026

Account Number/Name	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026 Actual as of 10/02/2026	2026 Projection	2027 Proposed
	City of Superior 2027 HUD CDBG Fund Budget - Fund 259						
259-0000-432.10-00/FEDERAL GRANTS / FEDERAL GRANTS	(674,108)	(666,028)	(890,514)	-	-	(864,050)	(150,000)
259-0000-468.40-00/CONSERVATION & DEVELOPMNT / URBAN DEVELOPMENT	(31,705)	(19,766)	(262,936)	(50,000)	(65,016)	(195,049)	(50,000)
259-0000-482.80-00/RENT / OTHER RENT	(5,738)	(5,738)	(6,789)	(5,000)	(4,010)	(12,029)	(5,000)
Total Revenue	**$ (711,551)**	**$ (691,532)**	**$ (1,160,238)**	**$ (55,000)**	**$ (69,026)**	**$ (1,071,128)**	**$ (205,000)**

Expense

Account Number/Name	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026 Actual as of 10/02/2026	2026 Projection	2027 Proposed
	City of Superior 2027 HUD CDBG Fund Budget - Fund 259						
259-5650-565.11-10/SALARIES / SALARIES-PERMANENT-REGULR	93,671.49	104,813.75	85,535.41	87,355.00	63,031.05	85,091.92	90,163.00
259-5650-565.11-20/SALARIES / SALARIES-PERM-OVERTIME	-	-	-	-	-	-	-
259-5650-565.11-50/SALARIES / SALARIES-PT/TEMP-REGULAR	-	-	-	-	-	-	-
259-5650-565.15-10/EMPLOYER CONTRIBUTIONS / BENEFITS-SOC SECURITY	6,610.82	7,454.02	6,351.06	6,683.00	4,672.66	6,308.09	6,897.00
259-5650-565.15-20/EMPLOYER CONTRIBUTIONS / BENEFITS-EMPLOYER WRF	6,383.99	7,234.14	5,955.43	6,290.00	4,538.34	6,126.76	6,537.00
259-5650-565.15-25/EMPLOYER CONTRIBUTIONS / BENEFITS-EMPL RETIREMENTS	5,051.00	-	4,798.00	3,494.00		3,494.00	3,607.00
259-5650-565.15-40/EMPLOYER CONTRIBUTIONS / BENEFITS-HLTH INSURANCE	33,239.63	38,578.18	12,479.35	11,875.00	9,085.26	12,113.68	11,994.00
259-5650-565.15-50/EMPLOYER CONTRIBUTIONS / BENEFITS-LIFE INSUR	203.20	271.27	351.68	160.00	291.49	393.51	160.00
259-5650-565.15-60/EMPLOYER CONTRIBUTIONS / BENEFITS-WORKERS COMP	574.34	594.03	142.51	149.00	107.14	144.64	153.00
259-5650-565.21-30/PROFESSIONAL SERVICES / PROF SVCS-AUDIT	-	3,648.00	3,557.00	3,885.00		-	4,079.00
259-5650-565.29-90/OTHER CONTRACTUAL SVCS / OTHER CONTRAC SVCS-MISC	624,273.12	548,001.56	1,074,243.14	125,000.00	841,643.83	841,643.83	150,000.00
259-5650-565.34-90/OPERATING SUPPLIES / OPERATING SUPP- OTHR MISC	-	-	-	-	-	-	-
259-5650-565.39-10/OTHER SUPPLIES & EXPENSE / OTHER SUPPLIES & EXPENSE	-	19.01	10.51	-	-	-	-
259-5650-565.53-90/RENTS AND LEASES / RENTS AND LEASES-OTHER	-	-	-	-	-	-	-
259-5650-565.82-10/CAPITAL IMPROVEMENTS / CAPITAL IMPROVEMENTS	-	-	-	-	-	-	-
259-5810-581.61-10/DEBT SERVICE / PRINCIPAL	-	643.80	-	-	-	-	-
259-5820-582.62-10/DEBT SERVICE / INTEREST	-	16.14	-	-	-	-	-
259-5920-592.90-10/OTHER FINANCING USES / XFERS TO OTHER FUNDS	7,790.00	11,253.00	13,704.00	9,315.00	-	9,315.00	13,855.00
Total Expense	**$ 777,797.59**	**$ 722,526.90**	**$1,207,128.09**	**$ 254,206.00**	**$ 923,369.77**	**$ 964,631.43**	**$ 287,445.00**

Cash Flow

	Actual 2022	Actual 2023	Actual 2024	Actual 2025	Projected 2026	Estimated 2027
	City of Superior - HUD CDBG Fund 259 Cash Flow Projection					
Beginning Cash Balance	$ (44,447)	$ (4,348)	$ (2,014)	$ (47,021)	$ (52,908)	$ 53,589
Revenues	$ 825,005	$ 711,551	$ 691,532	$ 1,160,238	$ 1,071,128	$ 205,000
Expenses	$ (1,006,627)	$ (777,798)	$ (722,527)	$ (1,207,128)	$ (964,631)	$ (287,445)
Total Net Income	$ (181,621)	$ (66,247)	$ (30,995)	$ (46,890)	$ 106,497	$ (82,445)
Change in AR / AP	$ 221,721	$ 68,580	$ (14,012)	$ 41,003	$ -	$ -
Change in Cash Balance	$ 40,099	$ 2,333	$ (45,007)	$ (5,887)	$ 106,497	$ (82,445)
Ending Cash Balance	$ (4,348)	$ (2,014)	$ (47,021)	$ (52,908)	$ 53,589	$ (28,856)

ROOM TAX TRUST FUND

Revenue

Proposed 10/6/2026

Account Number/Name	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026 Actual as of 10/2/2026	2026 Projection	2027 Proposed
	City of Superior 2027 Room Tax Trust - Fund 821						
821-0000-412.10-00/SALES AND USE / PUBLIC ACCOM. TAXES	(384,249)	(413,261)	(436,851)	(412,000)	(243,159)	(412,000)	**(424,360)**
821-0000-412.11-00/SALES AND USE / EXTRA 1% COLLECTIONS	-	-	-	-	-	-	-
821-0000-412.12-00/SALES AND USE / ADD'L 1.5% COLLECTIONS	-	-	-	-	-	-	-
821-0000-418.10-00/INTEREST & PEN. ON TAXES / INTEREST & PEN/TAXES/SP A	(761)	(1,291)	(4,264)	(1,500)	-	(1,500)	**(1,500)**
821-0000-485.10-00/DONATIONS/CONT-PRIVATE / DONATIONS/CONT-PRIVATE	(6,630)	-	-	-	-	-	-
821-0000-487.10-00/OTHER MISC REVENUE / OTHER MISC REVENUE	-	(1,094)	-	-	-	-	-
821-0000-492.10-00/TRANSFERS FROM OTHER FNDS / TRANSFERS FROM GENL FUND	-	-	-	-	-	-	-
Total Revenue	**$ (391,639)**	**$ (415,647)**	**$ (441,115)**	**$ (413,500)**	**$ (243,159)**	**$ (413,500)**	**$ (425,860)**

Expense

Account Number/Name	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026 Actual as of 10/2/2026	2026 Projection	2027 Proposed
	City of Superior 2027 Room Tax Trust - Fund 821						
821-5920-592.90-20/OTHER FINANCING USES / TRANSFER TO GENERAL FUND	169,069	181,835	192,427	181,280	81,092	162,184	**$ 186,718**
821-5970-597.72-11/GRANTS, DNTNS-OTHER ORGAN / TRAVEL SUPERIOR	-	-	-	-	-	-	**$ -**
821-5970-597.72-12/GRANTS, DNTNS-OTHER ORGAN / SUP/DOUG CO DEVELOP ASSN	171,375	184,314	195,051	183,752	82,198	164,395	**$ 189,265**
821-5970-597.72-14/GRANTS, DNTNS-OTHER ORGAN / CITY USES	14,645	176	-	-	-	-	**$ -**
821-5970-597.72-16/GRANTS, DNTNS-OTHER ORGAN / BONG MUSEUM	21,902	23,556	24,928	23,484	10,505	21,010	**$ 24,189**
821-5970-597.72-17/GRANTS, DNTNS-OTHER ORGAN / SUPERIOR PUBLIC MUSEUMS	21,902	23,556	24,928	23,484	10,505	21,010	**$ 24,189**
Total Expense	**$ 398,893**	**$ 413,436**	**$ 437,335**	**$ 412,000**	**$ 184,300**	**$ 368,599**	**$ 424,360**

Cash Flow

	Actual 2022	Actual 2023	Actual 2024	Actual 2025	Projected 2026	Estimated 2027
	City of Superior - Room Tax Trust Fund 821 Cash Flow Projection					
Beginning Cash Balance	$ 244,928	$ 138,501	$ 296,051	$ 130,113	$ 125,462	$ 170,363
Revenues	$ 373,588	$ 391,639	$ 415,647	$ 441,115	$ 413,500	$ 425,860
Expenses	$ (382,182)	$ (398,893)	$ (413,436)	$ (437,335)	$ (368,599)	$ (424,360)
Total Net Income	$ (8,594)	$ (7,254)	$ 2,210	$ 3,780	$ 44,901	$ 1,500
Change in AR / AP	$ (97,833)	$ 164,804	$ (168,149)	$ (8,430)	$ -	$ -
Change in Cash Balance	$ (106,427)	$ 157,550	$ (165,939)	$ (4,650)	$ 44,901	$ 1,500
Ending Cash Balance	$ 138,501	$ 296,051	$ 130,113	$ 125,462	$ 170,363	$ 171,863

This fund retains 30% of the hotel/motel taxes and distributes them per city ordinance and agreement. For 2024 this breakdown per ordinance is as follows: 70% - Tourism Commission, 13.38% - Development Association, 13.2% - City of Superior, 1.71% - Bong P-38 Fund, 1.71% Superior Public Museums. The breakdown remains the same for 2024 but the 70% directed to the

TOURISM DEVELOPMENT FUND

Revenue

Proposed 10/6/2026

City of Superior
2027 Tourism Development Commission Revenue Budget - Fund 823

Account Number/Name	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026 Actual as of 9/24/2026	2026 Projection	2027 Proposed
823-0000-412.10-00 SALES AND USE / PUBLIC ACCOM. TAXES	(896,581)	(964,276)	(1,016,092)	(970,000)	(523,462)	(1,010,000)	**(979,700)**
823-0000-418.10-00 INTEREST & PEN. ON TAXES / INTEREST & PEN/TAXES/SP A	-	-	(51,787)	-	-	-	-
823-0000-437.64-00 REVENUE FROM LOCAL GOV / REV FROM LOC GOVT/PD GRANT	-	-	-	-	-	-	-
823-0000-485.10-00 DONATIONS/CONT-PRIVATE / DONATIONS/CONT-PRIVATE	-	-	-	-	-	-	-
823-0000-487.10-00 OTHER MISC REVENUE / OTHER MISC REVENUE	-	-	(14,967)	-	-	-	-
823-0000-487.11-00 OTHER MISC REVENUE / OTHER MISC REVENUE-MERCH SALES	(1,104)	(33)	(33)	(1,000)	-	(1,000)	**(1,000)**
823-0000-492.10-00 TRANSFERS FROM OTHER FNDS / TRANSFERS FROM GENL FUND	-	-	-	-	-	-	-
Total Revenue	**$ (897,685)**	**$ (964,309)**	**$ (1,082,878)**	**$ (971,000)**	**$ (523,462)**	**$ (1,011,000)**	**$ (980,700)**

Expense

City of Superior
2027 Tourism Development Commission Expenditure Budget - Fund 823

Account Number/Name	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026 Actual as of 9/24/2026	2026 Projection	2027 Proposed
823-5970-597.11-10/SALARIES / SALARIES-PERMANENT-REGULR	-	-	-	59,617	30,096	59,617	**62,598**
823-5970-597.29-90 OTHER CONTRACTUAL SVCS / OTHER CONTRAC SVCS-MISC	328,066	16,529	72,427	300	6,812	300	**300**
823-5970-597.29-91 OTHER CONTRACTUAL SVCS / OTHER CONTRAC SVCS-MARKETIN	29,279	112,924	180,811	89,834	91,281	89,834	**106,030**
823-5970-597.29-92 OTHER CONTRACTUAL SVCS / OTHER CONTRAC SVCS-CAMPAIGN	121,666	20,188	96,468	56,201	147,849	56,201	**56,201**
823-5970-597.29-93 OTHER CONTRACTUAL SVCS / OTHER CONTRAC SVCS-VISITOR CE	97,252	94,435	94,435	125,000	126,824	125,000	**125,000**
823-5970-597-29.94 OTHER CONTRACTUAL SVCS / OTHER CONTRAC SVCS-MEDIA BUY	5,247	176,473	20,931	182,544	100,259	182,544	**202,789**
823-5970-597-29.95 OTHER CONTRACTUAL SVCS / OTHER CONTRAC SVCS-MERCH EXP	-	120	77,420	-	-	-	-
823-5970-597-29.96 OTHER CONTRACTUAL SVCS / OTHER CONTRAC SVCS-VISITOR GU	-	-	-	-	9,000	-	-
823-5970-597.32-10 PUBLICATION, SUBS, DUES / PUBS, SUBS, DUES	-	348	-	-	-	-	-
823-5970-597.33-40/TRAVEL / TRAVEL & TRAINING	-	-	-	-	-	-	-
823-5970-597.39-10 OTHER SUPPLIES & EXPENSE / OTHER SUPPLIES & EXPENSE	98	886	1,956	675	378	675	**675**
823-5970-597.72-11 GRANTS & DONATIONS/TRAVEL SUPERIOR	-	-	-	-	-	-	-
823-5970-597.72-16 GRANTS, DNTNS-OTHER ORGAN / BONG MUSEUM	150,000	150,000	150,000	175,000	156,485	175,000	**175,000**
823-5970-597.72-22 GRANTS, DNTNS-OTHER ORGAN / TOURISM GRANTS	980	2,650	55,688	30,000	23,510	30,000	**30,000**
823-5970-597.72-23 GRANTS, DNTNS-OTHER ORGAN / UNALLOCATED	-	-	-	-	-	-	-
823-5970-597.72-24 GRANTS, DNTNS-OTHER ORGAN / FILM	-	-	-	20,000	-	20,000	**20,000**
823-5970-597.72-25 GRANTS, DNTNS-OTHER ORGAN / SPONSORSHIPS	-	-	-	-	19,500	-	-
823-5970-597.72-26 GRANTS, DNTNS-OTHER ORGAN / CONTENT CREATION	-	-	-	-	62	-	**2,400**
823-5970-597.72-27 GRANTS, DNTNS-OTHER ORGAN / COMMUNITY PROMOTION	-	-	-	-	121	-	-
823-5970-597.82-10/CAPITAL IMPROVEMENTS / CAPITAL IMPROVEMENTS	-	-	16,938	-	34,000	34,000	-
Total Expense	**$ 732,587**	**$ 574,553**	**$ 767,072**	**$ 739,171**	**$ 746,178**	**$ 773,171**	**$ 780,993**

Cash Flow

City of Superior - Tourism Development Commission Fund 823
Cash Flow Projection

	Actual 2022	Actual 2023	Actual 2024	Actual 2025	Projected 2026	Projected 2027
Beginning Cash Balance	$ -	$ 507,395	$ 655,480	$ 951,184	$ 1,271,594	$ 1,509,423
Revenues	$ 904,280	$ 897,685	$ 964,309	$ 1,082,878	$ 1,011,000	$ 980,700
Expenses	$ (399,120)	$ (732,587)	$ (574,553)	$ (767,072)	$ (773,171)	$ (780,993)
Total Net Income	$ 505,160	$ 165,098	$ 389,756	$ 315,806	$ 237,829	$ 199,707
Change in AR / AP	$ 2,235	$ (17,013)	$ (94,052)	$ 4,604	$ -	$ -
Change in Cash Balance	$ 507,395	$ 148,085	$ 295,703	$ 320,411	$ 237,829	$ 199,707
Reserve For Bong	$ -	$ -	$ -	$ -	$ -	$ -
Ending Cash Balance	$ 507,395	$ 655,480	$ 951,184	$ 1,271,594	$ 1,509,423	$ 1,709,131

PUBLIC MUSEUM FUND

Revenue

Proposed 10/6/2026

Account Number/Name	2025 Actual	2026 Budget	2026 YTD as of 9/11/26	2026 Projection	2027 Proposed
	City of Superior 2027 Public Museum Fund - Fund 283				
283-0000-432.10-00/Culture Recreation / FEDERAL GRANTS / FEDERAL GRANTS	-	-	-	-	-
283-0000-435.70-00/Culture Recreation / STATE GRANTS / STATE GRANTS	-	15,000	-	15,000	15,000
283-0000-467.70-00/Culture Recreation / MUSEUM ADMISSION	44,285	80,000	60,011	90,016	100,000
283-0000-467.71-00/Culture Recreation / MUSEUM GIFTSHOP	8,932	25,000	12,676	19,015	20,000
283-0000-467.72-00/Culture Recreation / MUSEUM RESERVATIONS	913	-	-	-	-
283-0000-467.73-00/Culture Recreation / EVENTS	2,797	20,000	1,140	1,710	3,500
283-0000-467.74-00/Culture Recreation/MEMBERSHIPS	3,255	15,000	3,356	5,034	5,000
283-0000-482.80-10/Culture Recreation/RENT/OTHER RENT	-	10,000	-	-	-
283-0000-485.10-00/DONATIONS/CONT-PRIVATE / DONATIONS/CONT-PRIVATE	3,552	15,000	2,887	4,331	4,000
283-0000-487.10-00/Culture Recreation/OTHER MISC REVENUE	724	1,150	-	-	-
283-0000-492.90-00/TRANSFERS FROM OTHER FNDS / XFERS FROM OTHER FUNDS	83,213	449,000	10,505	449,000	445,706
Total Revenue	**$ 147,670**	**$ 630,150**	**$ 90,576**	**$ 584,106**	**$ 593,206**

Expense

Account Number/Name	2025 Actual	2026 Budget	2026 YTD as of 9/11/26	2026 Projection	2027 Proposed
	City of Superior 2027 Public Museum Fund - Fund 283				
283-5520-552.11-10/SALARIES / SALARIES-PERMANENT-REGULR	32,381	186,540	106,626	151,521	174,923
283-5520-552.11-20/SALARIES / SALARIES-PERM-OVERTIME	489	-	1,785	2,536	-
283-5520-552.11-50/SALARIES / SALARIES-PT/TEMP-REGULAR	67,725	223,750	132,095	187,714	200,798
283-5520-552.15-10/EMPLOYER CONTRIBUTIONS / BENEFITS-SOC SECURITY	7,680	31,387	18,088	25,704	28,743
283-5520-552.15-20/EMPLOYER CONTRIBUTIONS / BENEFITS-EMPLOYER WRF	2,439	15,236	9,210	13,088	14,842
283-5520-552.15-25/EMPLOYER CONTRIBUTIONS / BENEFITS-EMPL RETIREMENTS	-	6,389	-	6,389	6,997
283-5520-552.15-40/EMPLOYER CONTRIBUTIONS / BENEFITS-HEALTH INS	-	49,634	14,880	18,796	50,130
283-5520-552.15-50/EMPLOYER CONTRIBUTIONS / BENEFITS-LIFE INS	-	640	179	226	520
283-5520-552.15-60/EMPLOYER CONTRIBUTIONS / BENEFITS-WORKERS COMP	217	1,186	746	1,060	1,145
283-5520-552.15-80/EMPLOYER CONTRIBUTIONS / BENEFITS-UNEMPLOYMENT CMP	-	-	-	-	-
283-5520-552.15-94/EMPLOYEE CONTRIBUTIONS / BENEFITS-BOOT ALLOWANCE	-	150	-	150	150
283-5520-552.21-30/PROFESSIONAL SERVICES / PROFESSIONAL SVCS-AUDIT	778	800	-	800	800
283-5520-552.22-20/UTILITY SERVICES / UTILITES-GENERAL	9,727	25,000	16,392	24,587	22,740
283-5520-552.22-50/UTILITY SERVICES / UTILITIES-TELEPHONE	403	3,138	1,054	1,581	1,400
283-5520-552.24-10/RPR & MNT SVC-OTHER / RPR & MNT SVC-VEHICLES	-	-	117	176	-
283-5520-552.24-20/RPR & MNT SVC-OTHER / RPR & MNT SVC-MACH & EQ	47	-	-	-	1,000
283-5520-552.24-70/RPR & MNT SVC-OTHER / RPR & MNT SVC-BUILDINGS	384	-	494	741	1,100
283-5520-552.29-90/OTHER CONTRACTUAL SVCS / OTHER CONTRAC SVCS-MISC	9,651	12,500	11,583	17,374	11,000
283-5520-552.29-91/OTHER CONTRACTUAL SVCS / MARKETING	-	5,500	2,990	4,485	5,500
283-5520-552.31-90/OFFICE SUPPLIES / OFFICE SUPPLIES	683	6,000	2,490	3,735	6,000
283-5520-552.32-10/PUBLICATION, SUBS, DUES / PUBS, SUBS, DUES	1,323	600	1,627	2,440	1,500
283-5520-552.33-40/TRAVEL / TRAVEL & TRAINING	1,034	3,500	804	1,206	3,500
283-5520-552.34-90/OPERATING SUPPLIES / OPERATING SUPP-OTHER MISC	5,827	-	3,894	5,841	6,000
283-5520-552.34-91/OPERATING SUPPLIES /COGS	-	12,000	10,525	15,787	13,000
283-5520-552.34-92/OPERATING SUPPLIES / SPECIAL EVENTS	4,671	10,000	3,577	5,366	10,000
283-5520-552.34-93/OPERATING SUPPLIES / COLLECTIONS	467	6,000	4,049	6,074	6,000
283-5520-552.35-30/REPAIR & MNT SUPPLIES / RPR/MNT SUPP-MACH/EQ PRTS	-	-	-	-	-
283-5520-552.35-90/REPAIR & MNT SUPPLIES / RPR & MNT SUPP-MISC	245	10,000	4,726	7,089	10,000
283-5520-552.39-10/OTHER SUPPLIES & EXPENSE / OTHER SUPPLIES & EXPENSE	28,289	12,000	2,144	3,216	12,000
283-5520-552.51-30/INSURANCE / INSURANCE	-	9,000	-	9,000	9,000
283-5520-552.53-90/RENTS & LEASES / RENTS & LEASES-OTHER MISC	-	-	-	-	-
283-5520-552.81-10/CAPITAL EQUIPMENT / CAPITAL EQUIPMENT	-	-	-	-	
283-5520-552.90-10/OTHER FINANCING USES / XFERS TO OTHER FUNDS	-	-	-	-	13,934
Total Expense	**$ 174,461**	**$ 630,950**	**$ 350,075**	**$ 516,683**	**$ 612,722**

Cash Flow

City of Superior - Public Museum Fund 283 Cash Flow Projection			
	Actual 2025	Projected 2026	Estimated 2027
Beginning Cash Balance	$ -	$ (10,408)	$ 57,014
Revenues	$ 147,670	$ 584,106	$ 593,206
Expenses	$ (174,461)	$ (516,683)	$ (612,722)
Total Net Income	$ (26,790)	$ 67,423	$ (19,516)
Change in AR / AP	$ 16,382	$ -	$ -
Change in Cash Balance	$ (10,408)	$ 67,423	$ (19,516)
Ending Cash Balance	$ (10,408)	$ 57,014	$ 37,498

SPECIAL EVENTS FUND

Revenue

Proposed 10/6/2026

Account Number/Name	2024 Actual	2025 Actual	2026 Budget	2026 Actual as of 10/2/2026	2026 Projection	2027 Proposed
	City of Superior 2027 Special Events - Fund 284					
284-0000-432.10-00 FEDERAL GRANTS / FEDERAL GRANTS	-	-	-	-	-	-
284-0000-435.70-00 STATE GRANTS / CULTURE, RECREATION & EDU	-	-	-	-	-	-
284-0000-467.73-00 Culture Recreation / EVENTS	-	(50.00)	-	(5,509.47)	(5,509.47)	-
284-0000-485.10-00 DONATIONS/CONT-PRIVATE / DONATIONS/CONT-PRIVATE	-	-	(10,000.00)	-	(10,000.00)	(10,000.00)
284-0000-487.10-00 OTHER MISC REVENUE / OTHER MISC REVENUE	-	-	-	-	-	-
284-0000-492.90-00 TRANSFERS FROM OTHER FNDS / XFERS FROM OTHER FUNDS	-	-	(185,000.00)	(81,091.78)	(185,000.00)	(185,000.00)
Total Revenue	**$ -**	**$ (50.00)**	**$ (195,000.00)**	**$ (86,601.25)**	**$ (200,509.47)**	**$ (195,000.00)**

Expense

Account Number/Name	2024 Actual	2025 Actual	2026 Budget	2026 Actual as of 10/2/2026	2026 Projection	2027 Proposed
	City of Superior 2027 Special Events - Fund 284					
284-5520-552.21-30 PARKS REC FORESTRY / PROFESSIONAL SERVICES	-	900.00	-	-	-	-
284-5520-552.22-20 UTILITY SERVICES / UTILITES-GENERAL	-	-	-	-	-	-
284-5520-552.22-50 UTILITY SERVICES / UTILITIES-TELEPHONE	-	-	-	-	-	-
284-5520-552.29-90 OTHER CONTRACTUAL SVCS / OTHER CONTRAC SVCS-MISC	-	-	245,000.00	30,248.63	140,052.43	245,000.00
284-5520-552.31-90 OFFICE SUPPLIES / OFFICE SUPPLIES	-	-	-	-	-	-
284-5520-552.32-10 PUBLICATION, SUBS, DUES / PUBS, SUBS, DUES	-	-	-	-	-	-
284-5520-552.33-40 TRAVEL / TRAVEL & TRAINING	-	-	-	-	-	-
284-5520-552.33-50 TRAVEL / AUTO EXPENSE ALLOW	-	-	-	-	-	-
284-5520-552.34-90 OPERATING SUPPLIES / OPERATING SUPP-OTHER MISC	-	-	-	136.83	136.83	-
284-5520-552.34-92 OPERATING SUPPLIES / SPECIAL EVENTS	-	31,103.85	-	104,947.57	104,947.57	-
284-5520-552.35-90 REPAIR & MNT SUPPLIES / RPR & MNT SUPP-MISC	-	-	-	-	-	-
284-5520-552.39-10 OTHER SUPPLIES & EXPENSE / OTHER SUPPLIES & EXPENSE	-	-	-	66.05	66.05	-
284-5520-552.51-30 INSURANCE / INSURANCE	-	-	-	-	-	-
284-5520-552.53-30 RENTS & LEASES / RENTS & LEASES-MACH & EQ	-	-	-	-	-	-
284-5520-552.53-90 RENTS & LEASES / RENTS & LEASES-OTHER MISC	-	-	-	-	-	-
284-5520-552.59-10 LICENSES & PERMITS / LICENSES & PERMITS	-	-	-	-	-	-
284-5810-581.61-10 DEBT SERVICE / PRINCIPAL	-	-	-	-	-	-
284-5820-582.62-10 DEBT SERVICE / INTEREST	-	-	-	-	-	-
284-5920-592.90-70 OTHER FINANCING USES / TRANSFER TO CIP FUND	-	-	-	-	-	-
Total Expense	**$ -**	**$ 32,003.85**	**$ 245,000.00**	**$ 135,399.08**	**$ 245,202.88**	**$ 245,000.00**

Cash Flow

	Actual 2023	Actual 2024	Actual 2025	Projected 2026	Estimated 2027
	City of Superior - Special Events Fund 284 Cash Flow Projection				
Beginning Cash Balance	$ -	$ -	$ -	$ (15,667)	$ (60,360)
Revenues	$ -	$ -	$ 50	$ 200,509	$ 195,000
Expenses	$ -	$ -	$ (32,004)	$ (245,203)	$ (245,000)
Total Net Income	$ -	$ -	$ (31,954)	$ (44,693)	$ (50,000)
Change in AR / AP	$ -	$ -	$ 16,287	$ -	$ -
Change in Cash Balance	$ -	$ -	$ (15,667)	$ (44,693)	$ (50,000)
Ending Cash Balance	$ -	$ -	$ (15,667)	$ (60,360)	$ (110,360)

INFORMATION TECHNOLOGY FUND

Revenue

Proposed 10/6/2026

City of Superior
2027 Information Technology Revenue Budget - Fund 801

Account Number/Name	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026 Actual as of 10/02/2026	2026 Projection	2027 Proposed
801-0000-432.10-00/FEDERAL GRANTS / FEDERAL GRANTS	-	-	-	-	-	-	-
801-0000-435.20-00/STATE GRANTS / PUBLIC SAFETY	-	-	-	-	-	-	-
801-0000-437.42-00/REVENUE FROM LOCAL GOV'TS / DGLS CO GIS INTERNS	-	-	-	-	-	-	-
801-0000-474.10-00/LOCAL DEPARTMENTS / CHG FOR SVCS-GENERAL FUND	(733,594)	(886,203)	(1,115,756)	(1,032,039)	(1,032,039)	(1,032,039)	(1,096,118)
801-0000-474.11-00/LOCAL DEPARTMENTS / CHG FOR SVCS - CDBG	(7,790)	(11,253)	(13,704)	(9,315)	(9,315)	(9,315)	(13,855)
801-0000-474.12-00/LOCAL DEPARTMENTS / CHG FOR SVCS - SEWER FUND	(49,046)	(60,399)	(73,554)	(77,569)	(77,569)	(77,569)	(89,477)
801-0000-474.13-00/LOCAL DEPARTMENTS / CHG FOR SVCS - LANDFILL	(45,366)	(53,739)	(65,444)	(62,987)	(62,987)	(62,987)	(59,883)
801-0000-474.14-00/LOCAL DEPARTMENTS / CHG FOR SVCS - GOLF COURSE	(17,769)	(280)	(280)	(310)	(310)	(310)	(313)
801-0000-474.19-00/LOCAL DEPARTMENTS / CHGS FOR SVCS - LIBRARY	(64,196)	(86,350)	(105,157)	(95,282)	(95,282)	(95,282)	(100,507)
801-0000-474.21-00/LOCAL DEPARTMENTS / CHG FOR SVCS - STORMWATER	(16,348)	(20,095)	(24,471)	(25,856)	(25,856)	(25,856)	(29,826)
801-0000-474.22-00/LOCAL DEPARTMENTS / CHG FOR SVCS - BROADBAND	-	-	-	(7,684)	(7,684)	(7,684)	(25,584)
801-0000-474.23-00/LOCAL DEPARTMENTS / CHG FOR SVCS - MUSEUMS	-	-	-	(5,750)	(5,750)	(5,750)	(13,934)
801-0000-481.10-00/INTEREST / INTEREST	-	-	-	-	-	-	-
801-0000-484.20-00/INSURANCE RECOVERIES / PROPERTY/VEHICLE/EQUIPMNT	-	-	(63,301)	-	-	-	-
801-0000-487.10-00/OTHER MISC REVENUE / OTHER MISC REVENUE	-	-	(76,856)	-	-	-	-
801-0000-492.10-00/TRANSFERS FROM OTHER FNDS / TRANSFERS FROM GENL FUND	-	-	-	-	-	-	-
801-0000-492.90-00/TRANSFERS FROM OTHER FNDS / XFERS FROM OTHER FUNDS	(15,000)	(343,219)	(775,000)	(775,000)	(775,000)	(775,000)	(120,000)
Total Revenue	**$ (949,109)**	**$ (1,461,538)**	**$ (2,313,523)**	**$ (2,091,792)**	**$ (2,091,792)**	**$ (2,091,792)**	**$ (1,549,497)**

Expense

City of Superior
2027 Information Technology Expenditure Budget - Fund 801

Account Number/Name	2023 Actual	2024 Acutal	2025 Acutal	2026 Budget	2026 Actual as of 10/02/2026	2026 Projection	2027 Proposed
801-5145-514.11-10/SALARIES / SALARIES-PERMANENT-REGULR	305,152	364,801	345,146	405,614	102,955	138,989	419,869
801-5145-514.11-20/SALARIES / SALARIES-PERMANENT-OVERTIME	728	-	-	-	-	-	-
801-5145-514.11-50/SALARIES / SALARIES-PT/TEMP-REGULAR	48,323	51,276	52,942	-	15,885	21,445	-
801-5145-514.15-10/EMPLOYER CONTRIBUTIONS / BENEFITS-SOC SECURITY	25,118	32,001	28,054	31,030	8,708	11,756	32,120
801-5145-514.15-20/EMPLOYER CONTRIBUTIONS / BENEFITS-EMPLOYER WRF	47,244	28,610	26,847	29,204	8,556	11,551	30,441
801-5145-514.15-25/EMPLOYER CONTRIBUTIONS / BENEFITS-EMPL RETIREMENTS	16,151	14,555	15,512	16,225	-	16,225	16,795
801-5145-514.15-40/EMPLOYER CONTRIBUTIONS / BENEFITS-HEALTH INS	108,711	97,538	84,967	78,496	30,479	78,496	92,352
801-5145-514.15-50/EMPLOYER CONTRIBUTIONS / BENEFITS-LIFE INS	30,160	17,427	1,453	640	437	583	640
801-5145-514.15-60/EMPLOYER CONTRIBUTIONS / BENEFITS-WORKERS COMP	556	751	656	690	203	275	714
801-5145-514.21-30/PROFESSIONAL SERVICES / PROF SVCS-AUDIT	-	986	915	915	-	915	975
801-5145-514.22-50/UTILITY SERVICES / UTILITIES-TELEPHONE	671	1,316	1,358	1,200	176	265	500
801-5145-514.29-90/OTHER CONTRACTUAL SVCS / OTHR CONTRAC SVCS-MISC	614,479	626,679	798,754	886,235	370,693	886,235	853,141
801-5145-514.29-90/OTHER CONTRACTUAL SVCS / OTHR CONTRAC SVCS-ERP	-	-	-	532,525	-	532,525	-
801-5145-514.31-90/OFFICE SUPPLIES / OFFICE SUPPLIES	151	267	211	100	-	100	150
801-5145-514.32-10/PUBLICATION, SUBS, DUES / PUBS, SUBS, DUES	-	-	-	-	-	-	-
801-5145-514.33-40/TRAVEL / TRAVEL & TRAINING	2,611	1,335	1,237	4,000	1,076	4,000	1,800
801-5145-514.35-90/REPAIR & MNT SUPPLIES / RPR & MNT SUPP-MISC	124,218	94,689	107,485	100,000	22,051	100,000	100,000
801-5145-514.39-10/OTHER SUPPLIES & EXPENSE / OTHER SUPPLIES & EXPENSE	96	78	39	41	-	41	-
801-5145-514.81-10/CAPITAL EQUIPMENT / CAPITAL EQUIPMENT	-	11,406	-	-	-	-	-
801-5810-581.61-10/DEBT SERVICE / PRINCIPAL	-	2,453	-	-	-	-	-
801-5820-582.62-10/DEBT SERVICE / INTEREST	-	62	-	-	-	-	-
Total Expense	**$ 1,324,367.62**	**$ 1,346,228.58**	**$ 1,465,576.10**	**$ 2,086,914.95**	**$ 561,219.82**	**$ 1,803,399.81**	**$ 1,549,497.00**

Cash Flow

City of Superior - Information Technology Fund 801
Cash Flow Projection

	Actual 2022	Actual 2023	Actual 2024	Actual 2025	Budgeted 2026	Proposed 2027
Beginning Cash Balance	**$ 350,728**	**$ 310,732**	**$ 68,587**	**$ 192,834**	**$ 1,046,313**	**$ 1,051,191**
Revenues	**960,900**	**949,109**	**1,461,538**	**2,313,523**	**2,091,792**	**1,549,497**
Expenses	**(986,984)**	**(1,324,368)**	**(1,346,229)**	**(1,465,576)**	**(2,086,915)**	**(1,549,497)**
Total Net Income	**(26,085)**	**(375,259)**	**115,310**	**847,947**	**4,877**	**-**
Items paid from ARPA	-	-	-	-	-	-
Change in AR / AP	**(13,912)**	**133,114**	**8,937**	**5,532**	-	-
Change in Cash Balance	**(39,997)**	**(242,144)**	**124,247**	**853,479**	**4,877**	-
Ending Cash Balance	**$ 310,732**	**$ 68,587**	**$ 192,834**	**$ 1,046,313**	**$ 1,051,191**	**$ 1,051,191**

ILLEGAL TAXES FUND

The Illegal Taxes/Judgements & Losses budget was set up to account for real estate and personal property taxes that have been billed in error and a refund is due to the property owner. In 2020, a separate fund was set up to pay for these cases when they arise. There is a transfer set up to the Illegal Tax fund and is located in the "Transfer to Funds" section of this book.

To qualify for a property tax adjustment, the property owner must submit a petition to the Board of Review. Examples of refunded taxes are:

- Personal property tax charged on assets that were not physically located in the state of Wisconsin.
- Real estate taxes charged on a parcel of property which is unbuildable or cannot be developed due to wetlands or other issues.
- Improperly assessed value of a property.

Beginning with the year 2020, transfers are made to a fund that will be better equipped to handle the fluctuation in annual expenses.

Revenue

Proposed 10/6/2026

	City of Superior 2027 Illegal Taxes - Fund 803						
Account Number/Name	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026 Actual as of 10/2/2026	2026 Projection	2027 Proposed
803-0000-487.10-00/OTHER MISC REVENUE/OTHER MISC REVENUE	(372)	(5,247)	(39,022)	-	(6,219)	(6,219)	-
803-0000-492.10-00/TRANSFERS FROM OTHER FNDS / TRANSFERS FROM GENL FUND	-	-		-	-	-	-
803-0000-492.90-00/TRANSFERS FROM OTHER FNDS / XFERS FROM OTHER FUNDS	-	-		-	-	-	-
Total Revenue	$ (372)	$ (5,247)	$ (39,022)	$ -	$ (6,219)	$ (6,219)	$ -

Expense

	City of Superior 2027 Illegal Taxes - Fund 803						
Account Number/Name	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026 Actual as of 10/2/2026	2026 Projection	2027 Proposed
803-5191-519.39-10/OTHER SUPPLIES & EXPENSE/OTHER SUPPLIES & EXPENSE	475	-	-	-	-	-	-
803-5191-519.73-20/OTHER LOSSES/MISCELLANEOUS	29,477	44,715	106,716	-	-	-	-
Total Expense	$ 29,952	$ 44,715	$ 106,716	$ -	$ -	$ -	$ -

Cash Flow

	City of Superior - Illegal Taxes Fund 803 Cash Flow Projection					
	Actual 2022	Actual 2023	Actual 2024	Actual 2025	Projected 2026	Estimated 2027
Beginning Cash Balance	$ 107,221	$ 114,995	$ 85,640	$ 45,947	$ (21,747)	$ (15,528)
Revenues	$ 16,000	$ 372	$ 5,247	$ 39,022	$ 6,219	$ -
Expenses	$ (8,227)	$ (29,952)	$ (44,715)	$ (106,716)	$ -	$ -
Total Net Income	$ 7,774	$ (29,580)	$ (39,468)	$ (67,694)	$ 6,219	$ -
Change in AR / AP	$ -	$ 225	$ (225)	$ -	$ -	$ -
Change in Cash Balance	$ 7,774	$ (29,355)	$ (39,693)	$ (67,694)	$ 6,219	$ -
Ending Cash Balance	$ 114,995	$ 85,640	$ 45,947	$ (21,747)	$ (15,528)	$ (15,528)

This fund is used to refund property tax payments when taxpayers successfully challenge the assessed value of their real estate. Historically, these refunds were paid directly from the General Fund. Beginning in 2020, the City began transferring funds annually into the Illegal Tax Fund to create a dedicated reserve, allowing the City to better manage the unpredictable fluctuations in refund

Revenue

Proposed 10/6/2026

Account Number/Name	2023 Actual	2024 Actual	2025 Actual	2026 Budgeted	2026 Actual as of 10/2/2026	2025 Projection	2027 Proposed
City of Superior 2027 Legal Liability Insurance Revenue Budget - Fund 818							
818-0000-481.10-00/INTEREST / INTEREST	-	-	(28,568)	-	-	-	-
818-0000-484.20-00/INSURANCE RECOVERIES / PROPERTY/VEHICLE/EQUIPMNT	(75,022)	(13,672)	(48,929)	(50,000)	(67,652)	(67,652)	**(50,000)**
818-0000-487.10-00/OTHER MISC REVENUE / OTHER MISC REVENUE	(102,110)	(114,257)	(117,427)	(117,427)	(10,656)	(117,427)	**(111,331)**
818-0000-492.10-00/TRANSFERS FROM OTHER FNDS / TRANSFERS FROM GENL FUND	(407,661)	(442,360)	(439,508)	(439,508)	-	(439,508)	**(426,694)**
Total Revenue	**$ (584,793)**	**$ (570,289)**	**$ (634,433)**	**$ (606,935)**	**$ (78,308)**	**$ (624,587)**	**$ (588,025)**

Expense

Account Number/Name	2023 Actual	2024 Actual	2025 Actual	2026 Budgeted	2026 Actual as of 10/2/2026	2026 Projection	2027 Proposed
City of Superior 2027 Legal Liability Insurance Revenue Budget - Fund 818							
818-5151-515.21-20/PROFESSIONAL SERVICES / PROF SVCS-LEGAL	5,299	11,164	24,254	7,000	26,146	34,862	**7,350**
818-5151-515.21-30/PROFESSIONAL SERVICES / PROF SVCS-AUDIT	-	986	915	1,000	-	1,000	**1,050**
818-5151-515.24-90/RPR & MNT SVC-OTHER / RPR & MNT SVC-OTHER MISC	71,032	21,174	62,728	30,000	69,732	92,976	**31,500**
818-5151-515.29-90/OTHER CONTRACTUAL SVCS / OTHR CONTRAC SVCS-MISC	-	-	-	-	-	-	-
818-5151-515.39-10/OTHER SUPPLIES & EXPENSE / OTHER SUPPLIES & EXPENSE	75	25	-	1,500	3,602	4,802	**1,575**
818-5151-515.51-10/INSURANCE / PREMIUMS PAID	35,235	414,519	204,107	436,000	419,406	419,406	**457,800**
818-5151-515.51-31/INSURANCE / CLAIMS PAID-GENL LIAB/AUT	173,834	11,803	45,917	75,000	98,175	98,175	**78,750**
818-5151-515.81-10/CAPITAL EQUIPMENT / CAPITAL EQUIPMENT	-	-	-	-	-	-	-
818-5920-592.90-20/OTHER FINANCING USES / TRANSFER TO OTHER FUNDS	-	-	-	-	-	-	-
Total Expense	**$ 285,476**	**$ 459,670**	**$ 337,921**	**$ 550,500**	**$ 617,061**	**$ 651,221**	**$ 578,025**

Cash Flow

	Actual 2022	Actual 2023	Actual 2024	Actual 2025	Estimated 2026	Estimated 2027
City of Superior - Liability Insurance Fund 818 Cash Flow Projection						
Beginning Cash Balance	**$ 361,338**	**$ (34,420)**	**$ 368,644**	**$ 509,247**	**$ 639,375**	**$ 447,783**
Revenues	**$ 1,432,740**	**$ 584,793**	**$ 570,289**	**$ 634,433**	**$ 624,587**	**$ 588,025**
Expenses	**$ (1,301,935)**	**$ (285,476)**	**$ (459,670)**	**$ (337,921)**	**$ (651,221)**	**$ (578,025)**
Total Net Income	**$ 130,805**	**$ 299,317**	**$ 110,619**	**$ 296,511**	**$ (26,634)**	**$ 10,000**
Change in Liability	**$ (67,311)**	**$ (1,425)**	**$ (1,425)**	**$ (1,425)**	**$ -**	**$ -**
Change in Prepaids	**$ (417,290)**	**$ -**	**$ (73,761)**	**$ (270,130)**	**$ -**	**$ -**
Change in AR / AP	**$ (41,962)**	**$ 105,170**	**$ 105,170**	**$ 105,170**	**$ (164,958)**	**$ -**
Change in Cash Balance	**$ (395,757)**	**$ 403,063**	**$ 140,604**	**$ 130,127**	**$ (191,592)**	**$ 10,000**
Ending Cash Balance	**$ (34,420)**	**$ 368,644**	**$ 509,247**	**$ 639,375**	**$ 447,783**	**$ 457,783**

WORK COMP FUND

Revenue

Proposed 10/6/2026

Account Number/Name	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026 Actual as of 10/02/2026	2026 Projection	2027 Proposed
City of Superior 2027 Self Insured Workers Compensation - Fund 819							
819-0000-481.10-00/INTEREST / INTEREST	-	-	(37,031)	-	-	-	-
819-0000-484.99-00/INSURANCE RECOVERIES/RESTITUTION PAYMENTS			(1,033)		(4,321)	(4,321)	-
819-0000-487.10-00/OTHER MISC REVENUE / OTHER MISC REVENUE	(805)	-	-	-	-	-	-
819-0000-489.10-00/OTHER MISC REVENUE/ALL REG ACTIVE EMPL CONTR	(443,767)	(354,675)	(370,291)	(380,431)	(177,607)	(355,215)	**(371,538)**
819-0000-492.10-00/TRANSFERS FROM OTHER FNDS / TRANSFERS FROM GENL FUND	-	-	-	-	-	-	
Total Revenue	**$ (444,572)**	**$ (354,675)**	**$ (408,355)**	**$ (380,431)**	**$ (181,929)**	**$ (359,536)**	**$ (371,538)**

Expense

Account Number/Name	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026 Actual as of 10/02/2026	2026 Projection	2027 Proposed
City of Superior 2027 Self Insured Workers Compensation - Fund 819							
819-5151-515.11-10/SALARIES / SALARIES-PERMANENT-REGULR	11,974	33,919	34,409	35,395	24,105	32,542	**34,131**
819-5151-515.15-10/BENEFITS / BENEFITS-SOC SECURITY	918	2,600	2,634	2,708	1,676	2,262	**2,611**
819-5151-515.15-20/BENEFITS / BENEFITS-EMPLOYER WRF	16	(776)	5,191	2,548	1,736	2,343	**2,474**
819-5151-515.15-25/BENEFITS / BENEFITS-RETIREMENTS	-	1,299	1,492	1,416	-	1,416	**1,365**
819-5151-515.15-40/BENEFITS / BENEFITS-HEALTH INS	-	-		-	7,915	10,554	**19,187**
819-5151-515.15-50/EMPLOYER CONTRIBUTIONS / BENEFITS-LIFE INS	14	43	81	80	39	52	**19,187**
819-5151-515.15-60/BENEFITS / BENEFITS-WORKERS COMP	17	58	59	60	41	55	**80**
819-5151-515.21-80/PROFESSIONAL SERVICES / OTHER PROFESSIONAL SERVICES	-	15,000	7,875	15,000	137	15,000	**15,000**
819-5151-515.39-10/OTHER SUPPLIES & EXPENSE / OTHER SUPPLIES & EXPENSE	-	-	100	100	-	100	**100**
819-5151-515.51-10/INSURANCE / PREMIUMS	175,122	132,428	145,545	159,821	178,998	178,998	**187,074**
819-5151-515.51-33/INSURANCE / WORKERS COMP CLAIMS	67,318	110,218	101,975	182,872	116,514	155,352	**150,000**
Total Expense	**$ 255,379**	**$ 294,789**	**$ 299,359**	**$ 400,000**	**$ 331,160**	**$ 398,674**	**$ 431,209**

Cash Flow

City of Superior - Self Insured Workers Comp Fund 819 Cash Flow Projection	Actual 2022	Actual 2023	Actual 2024	Actual 2025	Projected 2026	Estimated 2027
Beginning Cash Balance	$ 400,000	$ 271,228	$ 564,975	$ 629,948	$ 750,769	$ 711,631
Revenues	$ -	$ 444,572	$ 354,675	$ 408,355	$ 359,536	$ 371,538
Expenses	$ (200)	$ (255,379)	$ (294,789)	$ (299,359)	$ (398,674)	$ (431,209)
Total Net Income	$ (200)	$ 189,193	$ 59,887	$ 108,996	$ (39,138)	$ (59,671)
Change in AR / AP	$ (128,572)	$ 104,554	$ 5,087	$ 11,825	$ -	$ -
Change in Cash Balance	$ (128,772)	$ 293,747	$ 64,973	$ 120,821	$ (39,138)	$ (59,671)
Ending Cash Balance	$ 271,228	$ 564,975	$ 629,948	$ 750,769	$ 711,631	$ 651,961

This fund was established in 2021 with a $400,000 transfer from the 2020 general fund surplus. This seed money provides Superior the flexibility to consider self funded workers compensation insurance. The City Council chose to move to self-insured coverage with CIC in the fall of 2022 effective 1/1/2023. Effective 1/1/25, the City Council chose to move to CVMIC.

REVOLVING GRANT

Revenue

Proposed 10/6/2026

Account Number/Name	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026 Actual as of 10/2/2026	2026 Projection	2027 Budget
	City of Superior 2027 Revolving Grants Program Fund Revenue Budget - Fund 825						
825-0000-434.30-00/STATE SHARED REVENUES / TERMINAL TAXES	(200,000)	(340,000)	(200,000)	-	-	-	-
825-0000-481.10-00/INTEREST / INTEREST	-	-	(30,617)	-	-	-	-
825-0000-487.10-00/OTHER MISC REVENUE / OTHER MISC REVENUE	(75,000)	-	-	-	-	-	-
825-0000-492.10-00/TRANSFERS FROM OTHER FNDS / TRANSFERS FROM GENL FUND		-	-	(340,000)	-	-	(340,000)
825-0000-492.90-00/TRANSFERS FROM OTHER FNDS / XFERS FROM OTHER FUNDS	(124,174)	-	-	-	-	-	-
Total Revenue	**$ (399,174)**	**$ (340,000)**	**$ (230,617)**	**$ (340,000)**	**$ -**	**$ -**	**$ (340,000)**

Expense

Account Number/Name	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2026 Actual as of 10/2/2026	2026 Projection	2027 Budget
	City of Superior 2027 Revolving Grants Program Fund Revenue Budget - Fund 825						
825-5630-563.73-20/SMALL BUS. GRANT / SMALL BUS. GRANT	156,767	98,732	105,986	200,000	149,088	200,000	200,000
825-5970-597.72-18/GRANTS, DNTNS-OTHER ORGAN / Festival Committee	8,505	4,177	-	-	-	-	-
825-5970-597.72-19/GRANTS, DNTNS-OTHER ORGAN / PARKS & RECREATION GRANT	70,000	70,000	150,110	70,000	9,500	9,500	70,000
825-5970-597.72-20/GRANTS, DNTNS-OTHER ORGAN / NON PROFIT GRANTS	-	6,000	134,881	45,000	75,119	75,119	45,000
825-5970-597.72-21/GRANTS, DNTNS-OTHER ORGAN / PUBLIC ART	693	37,811	66,436	25,000	11,866	11,866	25,000
825-5970-597.72-22/GRANTS, DNTNS-OTHER ORGAN / GRANTS	65,085	-	2,500	-	-	-	-
Total Revenue	**$ 301,050**	**$ 216,720**	**$ 459,912**	**$ 340,000**	**$ 245,573**	**$ 296,485**	**$ 340,000**

Cash Flow

City of Superior - Revolving Grant Program Fund 825
Cash Flow Projection

	Actual 2022	Actual 2023	Actual 2024	Actual 2025	Projected 2026	Estimated 2027
Beginning Cash Balance	$ 421,109	$ 580,773	$ 678,896	$ 801,304	$ 602,008	$ 305,523
Revenues	$ 345,339	$ 399,174	$ 340,000	$ 230,617	$ -	$ 340,000
Expenses	$ (186,548)	$ (301,050)	$ (216,720)	$ (459,912)	$ (296,485)	$ (340,000)
Total Net Income	$ 158,791	$ 98,124	$ 123,280	$ (229,296)	$ (296,485)	$ -
Change in AR / AP	$ 872	$ -	$ (872)	$ 30,000	$ -	$ -
Change in Cash Balance	$ 159,664	$ 98,124	$ 122,408	$ (199,296)	$ (296,485)	$ -
Ending Cash Balance	$ 580,773	$ 678,896	$ 801,304	$ 602,008	$ 305,523	$ 305,523

SUPERIOR HISTORIC PROPERTIES

COLLECTIONS & EXHIBITS 2027 BUDGET REQUEST

2027

Prepared by

JORDAN STISH

Prepared for

MAYOR PAINE,
DIRECTOR RHINEHART

WHAT ARE THE COLLECTIONS?

MUSEUM COLLECTIONS AT SHP

Superior Historic Properties has three distinct museum collections with several sub-collections that tell the story of Superior, Douglas County, and Greater Wisconsin. Collections include 3D objects, manuscripts, archival materials, photographs, videos, artwork, and oral histories.

FAIRLAWN MANSION

- Pattison Family Collection
- Fairlawn Restoration Collection
- Victorian Era Collection
- 1890s Superior Collection
- Superior Children's Home Collection

SS METEOR

- Whaleback Ships Collection
- SS Meteor Collections
- Alexander McDougall Collection
- Great Lakes Maritime Collection
- Shipwreck Collection

COLLECTIONS COSTS

- Acid free archival storage boxes
- Storage shelving
- Documentation supplies
- Museum putty for object repairs
- Recording equipment for oral history collection

THE OLD FIREHOUSE & POLICE MUSEUM
Home of the
State of Wisconsin Fire & Police Hall of Fame
Old No 4

OLD FIREHOUSE & POLICE MUSEUM COLLECTION

- Vehicle Collection
- Superior Fire Department Collection
- Superior Police Department Collection
- Equipment Collection

WHAT ARE THE EXHIBITS?

Our museums have temporary and permanent exhibits at all three sites. In each museum, the building is also part of the exhibit experience, so restoration of rooms and features of Fairlawn, the Meteor, and the Firehall also fall into our exhibits category.

Permanent exhibits are staples at the three sites that remain largely the same year round. To continue to keep things fresh and encourage repeat visits, the Museum Manager has developed a plan for rotating temporary exhibits as well as continued restoration of permanent exhibits.

INCREASED INVESTMENT AND REPEAT VISITORS

The American Alliance of Museums conducted a national Annual Survey of Museum-Goers and made repeat visitation the central theme of its 2024 research.
The top reason people gave for returning to a specific museum was “to see something new.”

AAM found that roughly 25% of respondents selected “see something new” in both of the survey questions addressing return visits, while nearly half selected it in one of the two questions. They also found that people who particularly wanted to see new things were more likely to want museums to change exhibitions more frequently and offer greater variety and depth of programming.

Even more interestingly, AAM says the people demanding new experiences tend to be the museum's more deeply engaged visitors—people who already visit more frequently and are motivated by learning, curiosity, and personal interests.

American Alliance of Museums Report

EXHIBIT COSTS

Temporary exhibits take anywhere between 3 and 6 months to develop. At SHP, temporary exhibits are either left up for 3 months at a time, or they rotate out seasonally. While the source material remains the same regardless of budget, the quality of displays, signage, and audio-visual materials increases with the increase in investment

ARTIFACT DISPLAY

Safely displaying artifacts is of the utmost importance at all three museums. Protecting the museums' assets include theft prevention, protecting the artifact from UV damage, and properly displaying objects and photos so as to not put additional stress on the historic collection pieces.

- Mannequins
- Object Holders
- Lighting enhancements
- Sign Holders
- Risers
- Frames

SIGNAGE

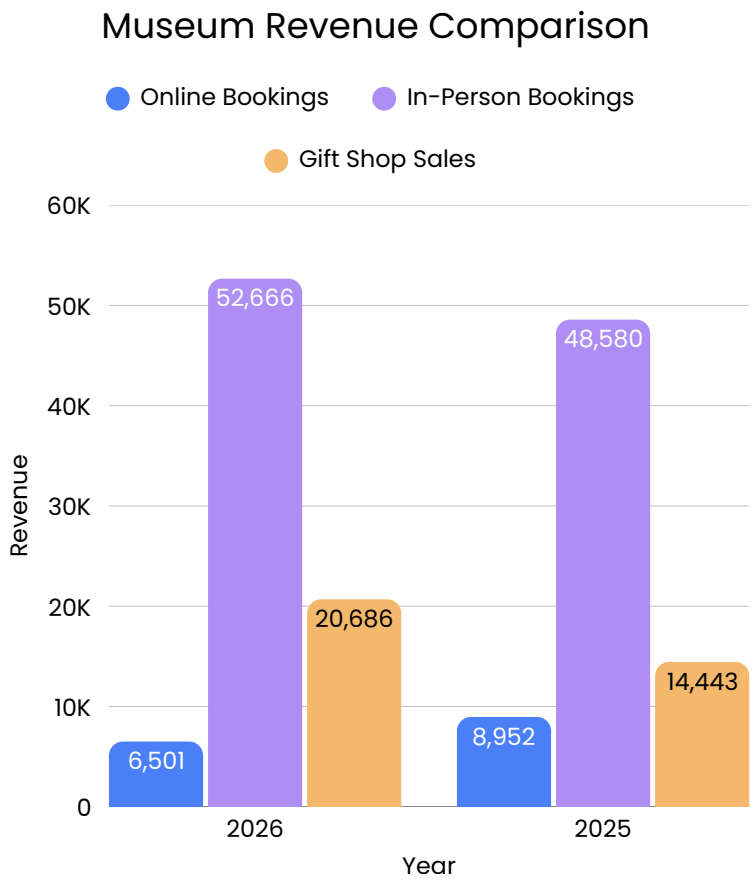
Museum labels, exhibit signage, and panels both help aid in the self-guided experience while also providing aesthetic enhangements to an exhibit space. Signage costs vary by each exhibit. SHP staff do as much in-house printing as possible, but some signage must be contracted out.

- Removable Vinyl labels
- Magnetic signage for the SS Meteor
- Retractable banners

NEW EXHIBITS IN 2026

NEW EXHIBITS CREATED IN 2026

- America250 and Superior's Fourth of July Traditions
- Holiday Decorating Trends 1890-Present
- The Fate of the Whalebacks
- Making a Museum (SS Meteor)
- Shipwreck A/V Materials
- Women in Emergency Response Fields
- K9 Units in Superior



$59,167 from admission sales in 2026
$57,532 from admission sales in 2026

2.84% increase

$20,686.14 (net total) gift shop sales in 2026
$14,443.34 (net total) gift shop sales in 2025

43.22% increase

New exhibits debuted in 2026 were likely a contributing factor in admission and gift shop revenue increases for the tourist season.

PLANNED EXHIBITS 2027

New permanent and temporary exhibits will be added to all three museums in 2027 as well as upgrades to our collections storage and management infrastructure. Planning for several of these exhibits has already begun, with implementation happening throughout the year in 2027.

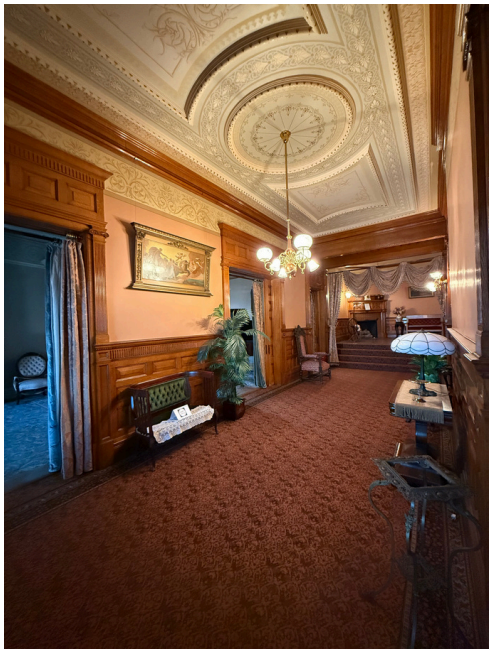
- Refreshed Children's Home Exhibit **(Permanent)**
- Fairlawn Nursery (Permanent)
- 1893 Chicago World's Fair Exhibit **(temporary, April 2027)**
- Pattison Parties and Fairlawn Festivities **(temporary, November 2027)**
- Dedicated Shipwreck Exhibit at the SS Meteor **(Permanent)**
- From Rail to Sail: The Booming Industries of the Twin Ports **(Temporary, May 2027)**
- Refreshed OFPM First Floor **(Permanent)**
- Completion of Lois Pattison's Bedroom Restoration **(Permanent)**
- OFPM Police Car Interactive Area **(Permanent)**

Renderings of Fairlawn Christmas Exhibit and Children's Home Refresh

LABOR

The Museum Manager with the help of the Maintenance Coordinator complete the labor needs for exhibit installation. Additional assistance from the Facilities Department is needed on a case by case basis. By keeping installation in-house, more money from the Collections & Exhibits budget can be used for creation and display rather than contracted costs.

Jordan Stish and Jim Lenihan work together to complete preservation projects in Lois Pattison's Bedroom with assistance from Jess McCullough in July 2026.



Example of Fairlawn Refresh in the Main Hallway, 2026

ESTIMATED PROJECTIONS

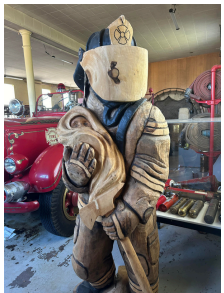
By using our 2026 visitor data and applying it to the data found by the American Alliance of Museums survey results, an estimate increase in attendance can be calculated if the 2027 collections and exhibits goals are met.

If all seven new exhibits are implemented, we could reasonably expect a 5% increase in tour attendance. If SHP leans into attracting locals (especially with the Blatnik Bridge Closure), adding new exhibits and fresh collection pieces for people to see will be integral to growth in participation.

TRACKING

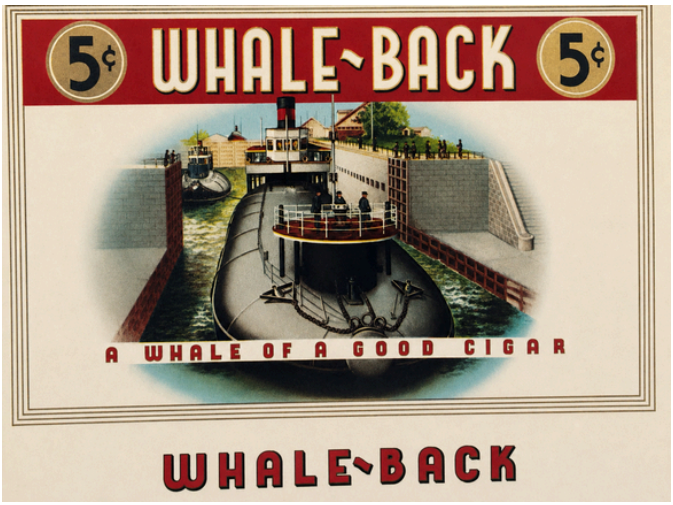
We can send museum guests a survey in 2027 asking them why the attended (or why they came back), and we can list, 'new exhibits' as one of the options in the survey. By the end of the year, we can have some data about what drives people to visit the museum.

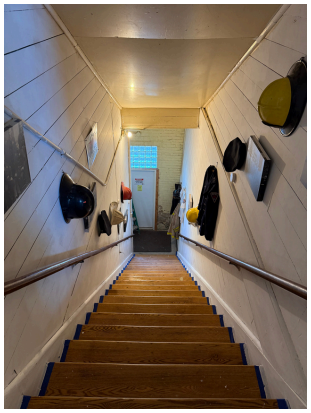
Currently, SHP staff tracks how visitors found our museums (tripadvisor, print ads, social media, etc.), but adding a post-visit survey about why they felt motivated to visit or return to the museums would be additional data that would be very helpful in the future.



BUDGET REQUEST

SHP staff are asking for an increase in the Collections & Exhibits Budget from $6,000 to $15,000. A $9,000 increase would help upgrade exhibits infrastructure and display needs, pay for higher quality signage, and to add to collections preservation and storage materials. A $5,000 increase would help us to implement all exhibits goals and ultimately, achieve a 5% increase in visits

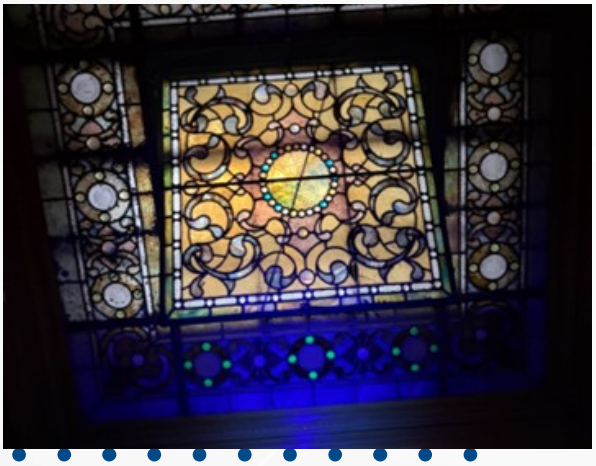




SUPERIOR HISTORIC PROPERTIES

2026

TOURIST SEASON REPORT



JORDAN STISH
MUSEUM
MANAGER

REVENUE MARGINS

ONLINE BOOKINGS

- $6501

IN PERSON BOOKINGS

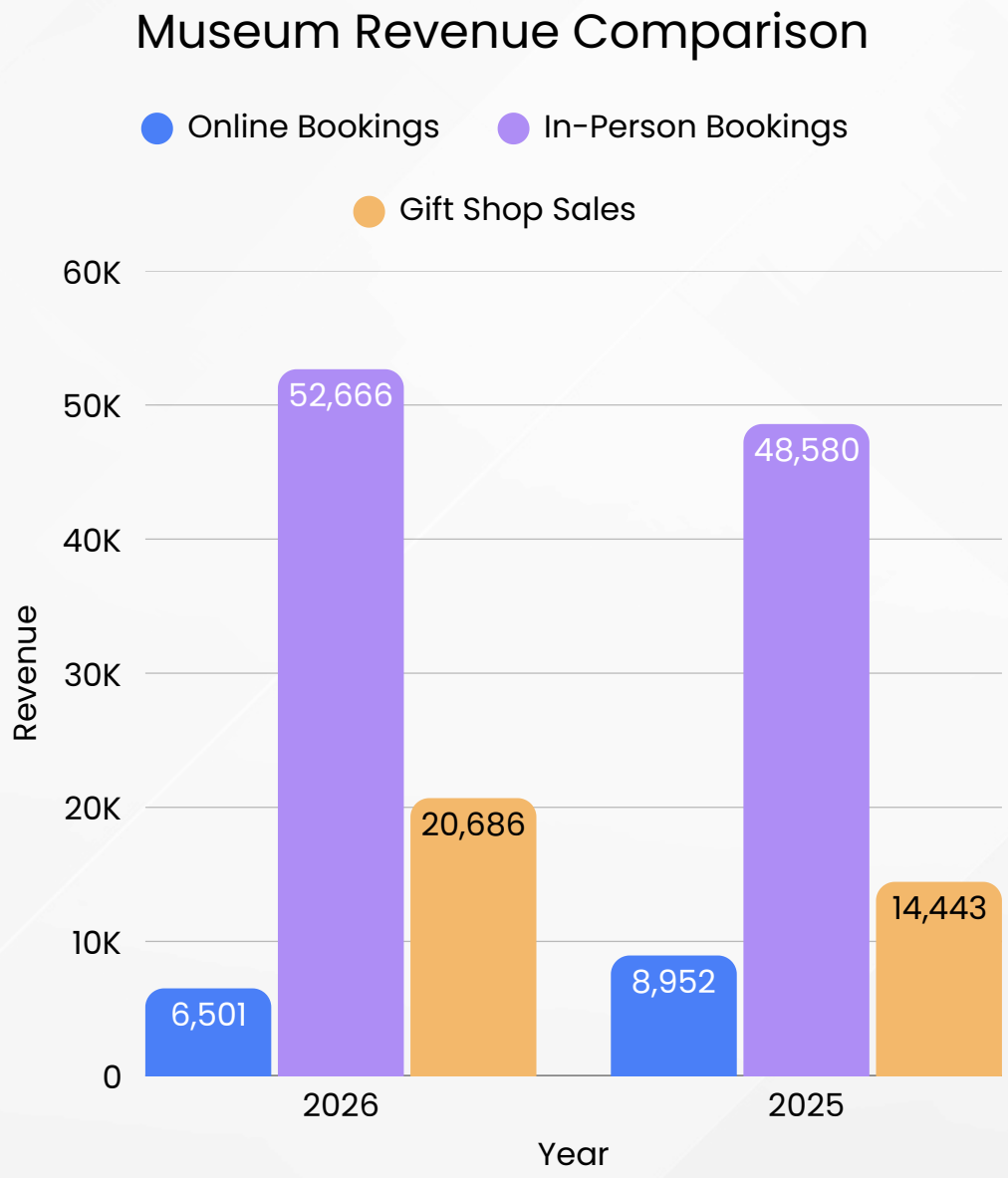
- $52,666

GIFT SHOP SALES

- $32,686.14

TOTAL

- $91,971.96



A SUCCESSFUL SEASON!

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TOURIST SEASON HIGHLIGHTS

- SS Meteor's 130th Birthday Party to start the season
- Children's Home HIstory Talk with John Miller, SCHRA Resident
- Bayside Sounds Around Town Concert at OFPM
- New A/V Materials at the SS Meteor
- Approval of Beer & Wine License at all three museums in August 2026
- Second annual Motorcycles at the Meteor Ride in and Show
- Free Ice Cream at the Ice Cream Social
- Make Music Superior Day participation at Fairlawn Mansion
- Collaboration with Parks and Rec, Superior Public Library, Douglas County, William A Irvin, Lake Superior Estuarium, Barker's Island Inn, Tourism Development Commission, and Public Arts Commssion

RESTORATION

Throughout the summer, we have continued to restore Lois Pattison's bedroom! We have fully removed the linoleum and cardboard subfloor to expose the original Georgia Pine floors, we are 90% done with refinishing the floors, we removed the fireplace and false wall, and we are about to begin our final wall of plaster repair. Next steps include adding a historially accurate shellac to the floor, painting the walls, repairing woodwork, and adding a closet door.

Expected opening: December 1st 2026