CITY OF LANCASTER
COMMON COUNCIL AGENDA
NOVEMBER 16, 2026

Time: 6:30 PM
Place: 206 S Madison St. City Hall, Council Chambers

1. Call Meeting to Order
2. Pledge of Allegiance
3. Roll Call
4. Swearing-In Ceremony for New K-9 Officer Bow
5. Public Comments
   This is the time that members of the public are allowed to provide input on matters important to them. Speakers will be allotted no more than 3 minutes. Unless the comments relate to a matter already on the agenda, no action can be taken by the Council during the meeting in which the matters are initially discussed. However, any matter of interest may be added to a future meeting agenda for discussion with action.
6. Public Hearing-2027 Budget
7. Consent Agenda*
   a. Approve minutes of the regular Council Meeting of October 19, 2026
   b. October Revenue Report
   c. 10-31-26 Treasurer's Report
   d. Audit engagement letter with Johnson Block and Co. for year ended Dec. 31, 2026
8. Approval of Expenditures
9. Approve Purchase Orders
10. Reports from Commissions and Committees
    a. Finance Review Committee 10-28-26 and 11-10-26
    b. Golf Course Committee 11-1-26
    c. Joint Fire Committee 11-4-26
    d. Parks and Recreation 11-5-26
11. Reports from Department Heads
    a. Fire Department
    b. Library Report
    c. Police
    d. Public Works
12. Administrator Report
13. Consider Ordinance No. 2026-11 -2027 Budget and 2026 Tax Levy Ordinance as recommended by the Finance Review Committee and Possible Action
14. Consider Ordinance No. 2026-12 - Amended Fee Schedule Ordinance for 2027 as recommended by the Golf Course and Parks and Recreation Committees and Possible Action
15. Consider Resolution No. 2026-07-Resolution Authorizing the Sale of Real Estate (Larch Court, Lot 1)
16. Consider Approval of Pay Request #1 in the amount of $73,013.20 to Portzen Construction, Inc. for the Lancaster Fire and Rescue Station Renovation & Upgrade as recommended by the Joint Fire Committee and Possible Action
17. Consider Change Order No. 2 with Portzen in the amount of $120,033 for Lancaster Fire and Rescue Station Renovation & Upgrade as recommended by the Joint Fire Committee and Possible Action
18. Consider Approval of Special Inspections invoice #25773 from Delta 3 Engineering: $2,400.00 and Construction Meeting invoice #24311 from Delta 3 Engineering: $632.00 as recommended by the Joint Fire Committee and Possible Action
19. Consider Approval of Trash and Recycling Services Contract with Kluesner Sanitation and Possible Action (Forthcoming)
20. Consider Approval to submit a Rate Case (Simplified or Conventional) application to the Public Service Commission (PSC) for an increase in water rates for 2027 (Conventional Rate Case is being recommended by the Finance Review Committee) and Possible Council Action
21. Discuss Amendment to Article 7-Wages of the Wisconsin Professional Police Association Agreement and Possible Action
22. Discuss Water and Sewer Utility Disconnections and Possible Action
23. Consider Council Appointment to Public Works Review Committee
24. Consider Mayoral Appointment to "It's a Great Day in the City of Lancaster Fund" Advisory Committee and Possible Action
25. Mayor's Comments
26. Council Comments
27. Future Agenda Items
28. Adjourn

**Items on the consent agenda are considered routine and will be enacted by one motion. There will be no separate discussion of these items unless a Council member so requests, in which event the item will be removed from the Consent Agenda and considered on the Regular Agenda*

AGENDA PREVIEW

To: City Council members
Date: For meeting of Nov. 16, 2026
Prepared by: Michael Kuchta, city administrator

Lancaster WISCONSIN

7D. Audit engagement letter. City Council needs to hire out the annual audit of city finances. Our current auditor, Johnson Block, proposes doing the 2026 audit at an estimated cost of $41,600: $39,900 for the audit, plus $1,700 for updating the city's depreciation and lease schedules. The quote for comparable 2025 services was $39,600. No "single" audits are required for FY 2026.

13. Budget and Tax Levy Ordinance. Finance Review Committee recommends 2027 budget expenditures totaling $11,164,000. This includes a capital projects budget of $7,918,000. The proposed tax levy is $1,843,791 – an increase of $39,107, or 2.17%. Most of the levy increase is to pay off existing debt obligations; the general operating levy increases only $10,107.

The city's share of the overall property tax levy increases 11 cents per $1,000 of assessed valuation, or $22 for a home assessed at $200,000. In addition, water fees increase $12.72 for the year, and trash/recycling fees increase a total of $75.84 for the year. Combined, city taxes and fees for a typical homeowner would increase $9.21 per month in 2027.

See the treasurer's Budget Transmittal Letter for more details.

14. Fee Schedules. The Golf Course Committee recommends a range of changes in daily and seasonal fees for 2027. The schedule begins to add a definable structure for fees and how they relate to one another; this addresses what seemed to be a level of randomness, especially in seasonal rates.

The 2027 rates are proposed with several principles in mind: value the course appropriately based on its quality and where it fits in the region; prioritize what local golfers can afford rather than catering to outside money; do not gouge players but recognize that this *is* a business; and, where possible, steer the bulk of increases to cart use rather than greens fees.

Parks and Recreation Committee recommends new rates for pool and summer rec activities in 2027. The proposed rates are an attempt to put a dent in the deficits both programs run. Summer rec covered about 49% of its costs in 2026 and lost $18,300. The pool covered 35% of its costs in 2026 and lost about $127,300.

Based on 2026 attendance, the new summer rec fees would generate nearly $4,000 in additional revenue; the new pool fees would generate about $11,500. (Naming rights is a new proposal to help offset the pool's ongoing operational deficit and requires a unique approach to be successful.)

The tables in your packet detail the changes.

15. Sale of Larch Court Lot 1. In October, the Council issued a counter-offer on the proposed purchase and gave staff a price range it could accept. The agreed-upon sale price is $63,000.

16. Approval of Portzen Pay Application #1: $73,012.20.

The following payments are recommended by Joint Fire Committee. Invoices or other details are in your packet. (Renovation payments are being separated from routine approval of expenditures in order to create a clear paper trail for USDA grant reimbursement.)

17. Approval of Portzen Change Order Request #2: $120,033.00

Lancaster EMS voted Nov. 8 to cover the additional costs of the following modifications to the renovation project. With that contingency, the changes are recommended by Joint Fire Committee.

- Vestibule construction: $10,918
- Door and security hardware: $16,407
- Exterior siding: $88,358
- In-floor heating in new ambulance bay: $3,857

18. Approval of Delta 3 Engineering Invoices for Fire and Rescue Building: $3,032

- Special Inspections invoice #25773: $2,400
- Construction Meeting invoice #24311: $632

19. Trash and Recycling Contract. In September, the Council approved the terms of a 5-year agreement with Kluesner Sanitation for trash and recycling services. Tonight's action approves the formal contract.

20. Water Utility Rate Case. Finance Review Committee recommends filing a Conventional Rate Case with the state Public Service Commission. The utility has not undergone an outside rate review since 2009. After the review, the PSC imposes a new rate, which likely would take effect sometime in the second half of 2027. The treasurer estimates this rate would increase the typical residential water bill by $6.82 per month.

In the meantime, the 2027 budget incorporates an inflationary 3% increase, to avoid an $8,000 deficit in the water fund. This would increase the typical residential water bill by $1.06 per month. The 3% increase will comply with state requirements for a "simplified rate case."

See the treasurer's Oct. 28 memo for more details on water and other utility rates.

21. Police wages. *See separate memo*

22. Utility Disconnections. *See separate memo*

23. Appointment to Public Works Review Committee. In October, the Council appointed Heather Bontreger to Finance Review Committee; that leaves a vacancy on Public Works. Newly appointed Ken Johnson is the only councilmember not assigned to a standing review committee.

24. Appointment to It's a Great Day in the City of Lancaster Fund Advisory Committee. The appointment of Ken Johnson to the City Council leaves a citizen vacancy on the Great Day committee, to fill a term that expires in April 2029. **(**Under City Ordinance §8-9.1, the committee can have only one City Councilmember; that representative is James Hibbard.) Mayoral appointments are subject to Council approval.

City of Lancaster
City Council
November 16, 2026

To: Shayne LaBudda, Mayor, and Council

Subject: Item 7– Consent Agenda

Prepared by: David Kurihara, City Clerk/Treasurer

The following are explanations for the items listed on the Consent Agenda:

a. Minutes (**Attached**) –The proceeding from the regular Council Meeting of October 19, 2026

b. October Revenue Report **(Attached)**

c. 10-31-26 Treasurer's Report **(Attached)**

d. Audit service proposal for 2026 to Johnson Block and Company **(Attached)**
    - The proposal of **$39,900** (**$38,000 last year)** is from the current auditors, who have been providing a level of service that has been satisfactory and the **increase of $1,900** in audit costs over last year's seems reasonable.

CITY OF LANCASTER
COMMON COUNCIL MINUTES
OCTOBER 19, 2026

1. **Call Meeting to Order**
   Mayor LaBudda called the meeting to order at 6:30 P.M.

2. **Pledge of Allegiance**

3. **Roll Call**
   Members present: Mayor LaBudda; Alderpersons Bierman, Bontreger, Crapp, Harper, Hibbard, Reuter, and Wilson
   Ken Johnson was present for agenda items following Item 4, except for Items 11, 15 and 18.
   Members absent: None.
   Others present: Attorney Helmke; Administrator Kuchta; Clerk Kurihara; Police Chief Reukauf; Director of Public Works McCartney, Fire Chief Braun.

4. **Public Comments**
   - Bill Mahaney and Sue Mahaney, neighboring property owners, spoke in opposition to the conditional use permit for R5 Properties LLC.

5. **Consent Agenda**
   a. Approve minutes of the regular Council Meeting of September 21, 2026, and special Council Meeting of September 28, 2026
   b. September Revenue Report
   c. Mayor's Appointment to Library Board
      Motion by Crapp, seconded by Reuter, to approve Mayor's appointment of Matt Harper to the Library Board vacancy (expires 2028). Motion carried seven (7) to zero (0) by roll call vote, with Harper abstaining. Ken Johnson participated in the vote.
   d. 9-30-26 Treasurer's Report

   Motion by Reuter, seconded by Crapp, to approve the above consent agenda items except c. Motion carried unanimously by roll call vote.

6. **Approval of Expenditures**
   Motion by Bontreger, seconded by Crapp, to approve expenditures totaling $486,386.16. Motion carried unanimously by roll call vote.

7. **Approval of Purchase Orders**
   a. Motion by Reuter, seconded by Hibbard, to approve PO #6893 – Les Mack Ford – for $50,000 (Fire Department Command Vehicle). Motion carried unanimously by roll call vote.
   b. Motion by Reuter, seconded by Bontreger, to approve PO #6894 – De Bauche Truck & Diesel, Inc. – for $240,000 (Street Department Plow Truck). Motion carried unanimously by roll call vote.

8. **Reports from Commissions and Committees**
   a. Golf Course Committee 10-4-26
   b. Joint Fire Committee 10-7-26
   c. Joint Review Board 9-28-26

9. **Reports from Department Heads**
   a. Fire Department: Oral report regarding preparation for the building project.
   b. Library: Report included in packet.
   c. Police Department: The Police Chief presented the report included in the meeting packet and noted concerns regarding parking on grass.
   d. Public Works: Report included in the meeting packet.

10. **Administrator's Report**
    The Administrator's report was included in the packet.

11. Conditional Use Permit (R5 LLC)
(Taken out of order and considered before Items 5-10)

Motion by Reuter, seconded by Crapp, to approve a conditional use permit for R5 Properties LLC to allow a second dwelling unit in the existing single-family house located at 704 S. Harrison Street (Parcel #246-01135-0000), City of Lancaster, Grant County, Wisconsin with the following conditions:

- To maintain the City's authority over the future use of the property, the permit expires when R5 Properties LLC sells the property.
- To minimize the impact of any potential increase in density, the property owner agrees not to expand the size or footprint of the existing structure, nor to reduce the size of the lot.
- This permit is automatically null and void if the approved variances for lot size and driveway width are overturned or invalidated by a court of competent jurisdiction. Unless the property owner brings the parcel into full compliance with dimensional zoning requirements by acquiring additional land, the permit expires upon the loss of these variances.
- The lower dwelling unit will be leased only on a month-to-month basis until the applicable deadline to appeal the Circuit Court decision has expired. If an appeal is filed, the lower unit will continue to be leased only on a month-to-month basis until the appellate proceedings relating to the approved variances have been finally resolved.

Motion carried unanimously by roll call vote.

12. Ordinance 2026-10 (ATV/UTV)
Motion by Crapp, seconded by Bontreger, to approve Ordinance No. 2026-10, An Ordinance of the City of Lancaster, Grant County, Wisconsin, to Amend Section 405-21(C) of the Municipal Code of the City of Lancaster Relating to All-Terrain Vehicles and Utility Terrain Vehicles and Routes. Motion carried unanimously by roll call vote.

13. 2027 Budget Preview
Clerk/Treasurer Kurihara presented the 2027 Budget Preview, which included a proposed tax levy of $1,814,791, an increase of $10,107 (0.6%). The levy may increase if additional debt service is necessary. No rate increases were proposed for sewer or stormwater. A 3% water rate increase was proposed, and the need for a conventional rate case will be reviewed.

Reuter left at 7:45 P.M.

14. 2027 Health Insurance
Motion by Harper, seconded by Wilson, to approve 2027 Medical Associates insurance proposal. Motion carried unanimously by roll call vote.

15. Fire Station Payment Requests and Change Orders
(Taken out of order and considered before Items 5-10 and 12-14)
Motion by Reuter, seconded by Crapp, to authorize the Joint Fire Building Committee to approve individual payment requests and change orders up to $25,000 for the fire station building project. Motion carried unanimously by roll call vote.

16. Theater Lease
Administrator Kuchta provided an update on the use of the Grantland Theater and the status of its lease, which is currently on a handshake, month-to-month basis.

17. Airport Leases
Administrator Kuchta provided a listing of current hangar space occupancy and current lease rates, which are recommended by the Airport Advisory Committee.

18. At-Large Alderperson Vacancy
(Taken out of order and considered before Items 5-10, 12-14 and 16-17)

Bierman nominated Ken Johnson.
Reuter nominated Adam Fecht.

With no further nominations, a ballot vote was conducted. Ken Johnson was appointed to fill the at-large alderperson vacancy by a vote of four (4) to three (3). Voting for Johnson were Bierman, Crapp, Hibbard, and Wilson; voting for Fecht were Bontreger, Harper, and Reuter.

Clerk/Treasurer Kurihara administered the oath of office to Ken Johnson, who joined the table as the new member.

Recessed at 7:03 P.M.

Reconvened at 7:08 P.M.

19. Council Appointment to Finance Review Committee
(Taken out of order and considered before Items 5-10, 12-14 and 16-17)

Crapp nominated Bontreger.

Bontreger was appointed to the Finance Review Committee by voice vote.

20. Council Appointment to Joint Fire Committee
(Taken out of order and considered before Items 5-10, 12-14 and 16-17)

Crapp nominated Hibbard.

Hibbard was appointed to the Joint Fire Committee for the remainder of the term by voice vote.

21. Closed Session
Motion by Crapp, seconded by Hibbard, to convene in closed session at 8:06 P.M. for the purpose of considering employment, promotion, compensation, or performance evaluation of any public employee over which the governmental body has jurisdiction or exercises responsibility, regarding non-represented employees' wages (Wis. Stat. § 19.85(1)(c)); and for deliberating or negotiating the purchasing of public properties, the investing of public funds, or conducting other specified public business, whenever competitive or bargaining reasons require a closed session, regarding the sale of 210 Larch Court Lot 1 (Wis. Stat. § 19.85(1)(e)). Motion carried unanimously by roll call vote.

22. Open Session
Motion by Crapp, seconded by Hibbard, to reconvene in open session at 8:32 P.M. to consider taking action on matters discussed in closed session, if appropriate. Motion carried unanimously by roll call vote.

23. 2027 Wage Increase (Non-Represented Non-Library employees)
Motion by Harper, seconded by Crapp to approve the following exempt salaries for 2027: Police Sergeant — $85,700; Clerk/Treasurer — $93,000; Director of Public Works — $77,000; Police Chief — $93,000; City Administrator — $109,700. Motion carried unanimously by roll call vote.

Motion by Bontreger, seconded by Hibbard, to approve a 4% across-the-board wage increase, effective January 1, 2027, for regular full-time and part-time non-represented, non-library employees, excluding the exempt salaried positions listed above. Motion carried unanimously by roll call vote.

24. Sale of 210 Larch Court
Motion by Harper, seconded by Johnson, to reject the offer to purchase the property located at 210 Larch Court, and authorize a counteroffer of $66,000. Motion carried unanimously by roll call vote.

25. Mayor's Comments

- Encouraged residents to attend the Highway 61 Concert Series at the theater.
- Expressed concern regarding nuisance properties in the City.
- Welcomed Ken Johnson to the Council.

26. Council Comments

Crapp congratulated Ken Johnson on his appointment to the Council and thanked those who had expressed an interest in serving.

27. Future Agenda Items

- Public Works Committee Appointee
- 2027 Budget Hearing and Budget Consideration
- Swearing in of K9 Officer Bow
- Unpaid water bills and shutoffs
- Fee Schedule
- Parking on lawns

28. Adjourn

Motion by Crapp, seconded by Hibbard, to adjourn the meeting at 8:40 P.M. Motion carried.

David Kurihara
City Clerk

Distribution Summary

Category	Distribution	Amount
CEMETERY	GRAVE OPENINGS	1,000.00
CEMETERY	LOT SALES	2,100.00
DONATIONS	MISC	15.00
GOLF COURSE	BEVERAGE SALES	3,514.55
GOLF COURSE	CART RENTAL	7,644.91
GOLF COURSE	CLUB RENTAL	25.00
GOLF COURSE	CREDIT CARD REC	12,020.15-
GOLF COURSE	FOOD SALES	815.31
GOLF COURSE	GIFT CERTIFICATES	4,676.66-
GOLF COURSE	GOLF MERCHANDISE	1,818.56
GOLF COURSE	GREEN FEES	15,743.57
GOLF COURSE	MISC	332.74
GOLF COURSE	SALES TAX	1,239.51
LICENSES AND PERMITS	BUILDING PERMITS	600.00
LICENSES AND PERMITS	CABLE TV FRANCHISE FEES	6,345.46
LICENSES AND PERMITS	LIQUOR LICENSES	10.00
LICENSES AND PERMITS	OPERATORS LICENSES	160.00
LICENSES AND PERMITS	OTHER LICENSES	25.00
MISCELLANEOUS REVENUES	HEALTH INSURANCE	1,777.61
MISCELLANEOUS REVENUES	RENT MUNICIPAL BUILDING	200.00
MISCELLANEOUS REVENUES	RENT-AIRPORT	2,000.00
POLICE DEPARTMENT	COURT FINES	840.84
POLICE DEPARTMENT	K9 DONATIONS	4,141.00
POLICE DEPARTMENT	PARKING TICKETS	225.00
POLICE DEPARTMENT	POLICE FEES	75.00
PUBLIC CHARGES	PARK USE PERMIT	30.00
TAXES	MOBILE HOME FEES	1,037.49
TAXES	PUBLIC ACCOMODATION TAX	1,402.63
UTILITY BILLING RECEIPTS	UTILITY BILLING RECEIPTS	181,904.73
UTILITY BILLING RECEIPTS	UTILITY BILLING RECEIPTS	3,243.10
WATER UTILTIY	HYDRANT WATER	1,058.59
WATER UTILTIY	MAINTENANCE SERVICES	165.00
Grand Totals:		222,793.79

City of Lancaster
Treasurer's Report
10/31/2026

Book Balance 10-1-26		$ (21,434)	Bank Balance 10-31-26	$ 342,829
Total Receipts		1,295,272	Deposits in Transit	10,200
Total Disbursements		(1,066,404)	Outstanding Checks	(145,595)
Cash Balance 10-31-26		**$ 207,434**	**Reconciled Balance 10-31-26**	**$ 207,434**
FUND				
Utility Clearing		-		
General	100	(1,729,470)		
Cemetery	220	(9,152)		
Stormwater	240	329,810		
Golf	250	105,768		
Library	280	82,127		
Potosi Library	285	18,870		
GDCLF	290	(99,897)		
Veterans Memorial	292	16,524		
Debt Service	300	425,485		
Capital Projects	400	(148,893)		
TID #3 Arrow Ridge Business Park	403	266,493		
TID#5 Sunrise Valley Apartments	405	98,644		
TID#6 Hotel	406	(303)		
TID#7 Premier Area	407	(46,039)		
TID #8 Workforce Housing	408	120,703		
TID #4 Alona Lane	409	98,606		
Water	610	490,623		
Sewer	620	190,762		
Computer Fund	710	(3,227)		
General Ledger Balance		**$ 207,434**		

Investment Balance 1-1-26		$ 4,270,010
Interest Earned		160,371
Other Receipts		11,300,923
Total Disbursements		(10,611,532)
Investment Balance 10-31-26		**5,119,772**
FUND		
General	100	2,231,600
Capital Projects	400	802,180
Water-Depreciation	610	25,803
Water-Debt Service	610	155,729
Water-Construction	610	98,105
Sewer-Equipment Replacement	620	290,038
Sewer-Depreciation	620	77,410
Sewer-Debt Service	620	288,820
Sewer-Construction	620	535,964
GDCLF	290	577,113
K9	100	37,010
General Ledger Balance		**$ 5,119,772**

JBC
JOHNSON BLOCK
CPAs

November 5, 2026

The City Council
City of Lancaster
Lancaster, Wisconsin

The following represents our understanding of the services we will provide the City of Lancaster.

You have requested that we audit the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Lancaster, as of December 31, 2026, and for the year then ended and the related notes, which collectively comprise the City of Lancaster's basic financial statements. We are pleased to confirm our acceptance and our understanding of this audit engagement by means of this letter.

The objectives of our audit of the financial statements are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with auditing standards generally accepted in the United States of America (GAAS), will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

Accounting principles generally accepted in the United States of America, as promulgated by the Governmental Accounting Standards Board (GASB) require that certain required supplementary information be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the GASB, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the required supplementary information (RSI) in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist primarily of inquiries of management regarding their methods of measurement and presentation, and comparing the information for consistency with management's responses to our inquiries. We will not express an opinion or provide any form of assurance on the RSI. The following RSI is required by accounting principles generally accepted in the United States of America. This RSI will be subjected to certain limited procedures but will not be audited:

1) Budgetary Comparison Schedule
2) Wisconsin Retirement System Schedules
3. Local Retiree Life Insurance Schedules
4) Management's Discussion and Analysis (if prepared)

Supplementary information other than RSI will accompany the City of Lancaster's basic financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the basic financial statements and perform certain additional procedures, including comparing and reconciling the supplementary information to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and additional procedures in accordance with auditing standards generally accepted in the United States of America. We intend to provide an opinion on the following supplementary information in relation to the basic financial statements as a whole.

1) Combining Nonmajor Fund Financial Statements
2) Detailed Statement of Revenues, Expenses, and Changes in Net Position – Water and Sewer Utilities
3) Schedule of Insurance
4) Other Information

The supplementary information referred to above will be presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information, which is the responsibility of management, will be subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. Our auditor's report will provide an opinion on the supplementary information in relation to the basic financial statements as a whole.

Auditor Responsibilities

We will conduct our audit in accordance with GAAS. As part of an audit of financial statements in accordance with GAAS, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinions. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls.

- Obtain an understanding of the system of internal control in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

- Conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City of Lancaster's ability to continue as a going concern for a reasonable period of time.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk that some material misstatements of noncompliance may not be detected exists, even though the audit is properly planned and performed in accordance with GAAS.

Our responsibility as auditors is limited to the period covered by our audit and does not extend to any other periods.

Compliance with Laws and Regulations

As previously discussed, as part of obtaining reasonable assurance about whether the basic financial statements are free of material misstatement, we will perform tests of the City of Lancaster's compliance with the provisions of applicable laws, regulations, contracts, and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion.

Management Responsibilities

Our audit will be conducted on the basis that management acknowledge and understand that they have responsibility:

a. For the preparation and fair presentation of the basic financial statements in accordance with accounting principles generally accepted in the United States of America;
b. For the design, implementation, and maintenance of the system of internal control relevant to the preparation and fair presentation of basic financial statements that are free from material misstatement, whether due to error, fraudulent financial reporting, misappropriation of assets, or violations of laws, governmental regulations, grant agreements, or contractual agreements; and
c. To provide us with:
    i. Access to all information of which management is aware that is relevant to the preparation and fair presentation of the basic financial statements including the disclosures such as records, documentation, and other matters;
    ii. Additional information that we may request from management for the purpose of the audit;
    iii. Unrestricted access to persons within the entity and others from whom we determine it necessary to obtain audit evidence;
d. For including the auditor's report in any document containing basic financial statements that indicates that such basic financial statements have been audited by us;
e. For identifying and ensuring that the entity complies with the laws and regulations applicable to its activities;

f. For adjusting the basic financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the basic financial statements as a whole; and
g. For acceptance of nonattest services, including identifying the proper party to oversee nonattest work;
h. For maintaining adequate records, selecting and applying accounting principles, and safeguarding assets;
i. For informing us of any known or suspected fraud affecting the entity involving management, employees with significant role in the system of internal control and others where fraud could have a material effect on the financials,
j. For the accuracy and completeness of all information provided,
k. For taking reasonable measures to safeguard protected personally identifiable and other sensitive information; and
l. For confirming your understanding of your responsibilities as defined in this letter to us in your management representation letter.

With regard to the supplementary information referred to above, you acknowledge and understand your responsibility: (a) for the preparation of the supplementary information in accordance with the applicable criteria; (b) to provide us with the appropriate written representations regarding supplementary information; (c) to include our report on the supplementary information in any document that contains the supplementary information and that indicates that we have reported on such supplementary information; and (d) to present the supplementary information with the audited basic financial statements, or if the supplementary information will not be presented with the audited basic financial statements, to make the audited basic financial statements readily available to the intended users of the supplementary information no later than the date of issuance by you of the supplementary information and our report thereon.

As part of our audit process, we will request from management written confirmation concerning representations made to us in connection with the audit.

Nonattest Services

With respect to any nonattest services we perform, at the end of the year, we agree to perform the following:

- Preparation of financial statements
- Maintenance of capital asset schedule
- Maintaining lease schedules

We will not assume management responsibilities on behalf of the City of Lancaster. However, we will provide advice and recommendations to assist management of the City of Lancaster in performing its responsibilities.

The City of Lancaster's management is responsible for (a) making all management decisions and performing all management functions; (b) assigning a competent individual to oversee the services; (c) evaluating the adequacy of the services performed; (d) evaluating and accepting responsibility for the results of the services performed; and (e) designing, implementing, and maintaining the system of internal control, including the process used to monitor the system of internal control.

Our responsibilities and limitations of the nonattest services are as follows:

- We will perform the services in accordance with applicable professional standards.

- The nonattest services are limited to the services previously outlined. Our firm, in its sole professional judgment, reserves the right to refuse to do any procedure or take any action that could be construed as making management decisions or assuming management responsibilities, including determining account coding and approving journal entries.

Reporting

We will issue a written report upon completion of our audit of the City of Lancaster basic financial statements. Our report will be addressed to the City Council of the City of Lancaster. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add an emphasis-of-matter or other-matter paragraph(s) to our auditor's report, or if necessary, withdraw from the engagement. If our opinions on the basic financial statements are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or to issue a report as a result of this engagement.

Other

We understand that your employees will prepare all confirmations we request and will locate any documents or support for any other transactions we select for testing.

If you intend to publish or otherwise reproduce the basic financial statements and make reference to our firm, you agree to provide us with printers' proofs or masters for our review and approval before printing. You also agree to provide us with a copy of the final reproduced material for our approval before it is distributed.

Regarding the electronic dissemination of audited financial statements, including financial statements published electronically on your Internet website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

Professional standards prohibit us from being the sole host and/or the sole storage for your financial and non-financial data. As such, it is your responsibility to maintain your original data and records and we cannot be responsible to maintain such original information. By signing this engagement letter, you affirm that you have all the data and records required to make your books and records complete.

Provisions of Engagement Administration, Timing and Fees

We will maintain various physical, electronic, policy, and procedural safeguards to guard your information and personal data. We may communicate with you and /or store data through email, facsimile, third-party vendor secured portals or cloud environments, or other electronic means. If a more secure medium of communication is desired, we will provide you with various electronic alternatives. Electronic data that is confidential may be transmitted and/or stored using these methods and you authorize us to do so. Notwithstanding the security measures and safeguards employed by us and/or our third-party vendors, you accept that we have no control over the unauthorized interception or breach of communications and/or data. All confidential, proprietary, and personally identifiable information should be transmitted through secure means which we have available. We may communicate with you or your other representatives through unencrypted email and you authorize us to do so. Emails can be intercepted and read, disclosed, or otherwise used or shared with an unintended third party, or may not be delivered to each of the parties or persons to whom they were originally directed. As such we cannot guarantee emails will be read only by the intended recipient(s). In the event of a data breach, each of us agrees to notify each other in the most expedient time possible and without unreasonable delay. We specifically disclaim and waive any liability or responsibility whatsoever for the unauthorized interception and/or disclosure of confidential or proprietary information transmitted in connection with the performance of this engagement, except to the extent determined as a result from our gross negligence or willful misconduct.

Many banks have engaged a third party to electronically process cash or debt audit confirmation requests, and certain of those banks have mandated the use of this service. Further, such third-party confirmation requests processors also provide for the electronic (and manual) processing of other confirmation types (e.g. legal, accounts receivable, and accounts payable). To the extent applicable, the City of Lancaster hereby authorizes Johnson Block & Company, Inc. to participate in such confirmation processes, including through the third party's website (e.g. by entering the City of Lancaster bank account information to initiate the process and then accessing the bank's confirmation response), and agrees that Johnson Block & Company, Inc. shall have no liability in connection therewith.

Brent Nelson is the engagement partner for the audit services specified in this letter. The engagement partner's responsibilities include supervising Johnson Block & Company, Inc.'s services performed as part of this engagement and signing or authorizing another qualified firm representative to sign the audit report.

Our fees are based on the amount of time required at various levels of responsibility, plus actual out-of-pocket expenses. Based on our preliminary estimates, the total fees and expenses should approximate the following:

	2026
Audit:	
General	$ 10,200
Water Utility	10,200
Sewer Utility	10,200
TIF Districts – 6 at $950	5,700
Stormwater Utility	2,100
Internal Service Fund	1,500
Total	$ 39,900

Annual maintenance of the governmental depreciation schedule will also be billed at our standard hourly rates. We estimate this to be $900.

Annual maintenance of the City's lease schedules is estimated to be $800. If additional new leases are added, time required to calculate, record, and disclose in the audit report will be billed at our standard hourly rates.

This letter was prepared under the assumption that a single audit performed in accordance with the Uniform Guidance will not be required. If we are requested or required by governmental agencies to audit additional funds or programs not included in our proposal, our time performing these services would be billed at our standard hourly rates. The amount of time spent on a single audit is dependent on the type of major programs to be tested.

Our invoices for these fees will be rendered as work progresses and are payable upon presentation. In accordance with firm policies, work may be suspended if your account becomes 60 days or more overdue and will not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, you will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket expenditures through the date of termination. Third-party confirmation providers for certain financial institutions may invoice us for responding to confirmation requests and we will pass those costs through to you.

During the course of the audit we may observe opportunities for economy in, or improved controls over, your operations. We will bring such matters to the attention of the appropriate level of management, either orally or in writing.

We agree to retain our audit documentation or work papers for a period of at least seven years from the date of our report.

You agree to inform us of facts that may affect the basic financial statements of which you may become aware during the period from the date of the auditor's report to the date the financial statements are issued.

At the conclusion of our audit engagement, we will communicate to the City Council the following significant findings from the audit:

- Our view about the qualitative aspects of the entity's significant accounting practices;
- Significant difficulties, if any, encountered during the audit;
- Uncorrected misstatements, other than those we believe are trivial, if any;
- Disagreements with management, if any;
- Other findings or issues, if any, arising from the audit that are, in our professional judgment, significant and relevant to those charged with governance regarding their oversight of the financial reporting process;
- Material, corrected misstatements that were brought to the attention of management as a result of our audit procedures;
- Representations we requested from management;
- Management's consultations with other accountants, if any; and
- Significant issues, if any, arising from the audit that were discussed, or the subject of correspondence, with management.

The audit documentation for this engagement is the property of Johnson Block and Company, Inc. and constitutes confidential information. However, we may be requested to make certain audit documentation available to regulators pursuant to authority given to it by law or regulation, or to peer reviewers. If requested, access to such audit documentation will be provided under the supervision of Johnson Block and Company Inc.'s personnel. Furthermore, upon request, we may provide copies of selected audit documentation to regulators. The regulators may intend, or decide, to distribute the copies of information contained therein to others, including other governmental agencies.

Changes in Accounting and Audit Standards

Standard setters and regulators continue to evaluate and modify standards. Such changes may result in new or revised financial reporting and disclosure requirements or expand the nature, timing, and scope of the activities we are required to perform. To the extent that the amount of time required to provide the services described in this letter increases due to such changes, our fee may need to be adjusted.

Unanticipated Services

We do not anticipate encountering the need to perform additional services beyond those described in this letter. However, below are listings of services considered to be outside the scope of our engagement. If any such service needs to be completed before the audit can proceed in an efficient manner, we will determine whether we can provide the service and maintain our independence. If appropriate, we will notify you and provide a fair and reasonable price for providing the service. We will bill you for the service at periodic dates after the additional service has been performed.

Bookkeeping services

Bookkeeping services are not audit services. Bookkeeping services include but are not limited to the following activities:

- Preparation of a trial balance
- Account or bank statement reconciliations
- Capital asset accounting (e.g., calculating depreciation, identify capital assets for additions and deletions), unless previously agreed to as part of services to be provided
- Significant additional time spent calculating accruals
- Processing immaterial adjustments through the financial statements requested by management
- Adjusting the financial statements for new activities and new disclosures

Additional work resulting from unanticipated changes in your organization or accounting records

If your organization undergoes significant changes in key personnel, accounting systems, and/or internal control, we are required to update our audit documentation and audit plan. The following are examples of situations that will require additional audit work:

- Deterioration in the quality of the entity's accounting records during the current-year engagement in comparison to the prior-year engagement
- Significant new accounting issues, significant changes in your volume of business or new or unusual transactions
- Changes in audit scope or requirements resulting from changes in your activities
- Erroneous or incomplete accounting records
- Implementation or adoption of new or existing accounting, reporting, regulatory, or tax requirements and any applicable financial statement disclosures

Please sign and return this letter to indicate your acknowledgment of, and agreement with, the arrangements for our audit of the basic financial statements including our respective responsibilities.

We appreciate the opportunity to be your financial statement auditors and look forward to working with you and your staff.

Respectfully,

Johnson Block & Company, Inc.

Johnson Block & Company, Inc.

RESPONSE:

This letter correctly sets forth our understanding.

Acknowledged and agreed on behalf of the City of Lancaster by:

Management Signature: _____

Title: _____

Date: _____

Governance Signature: _____

Title: _____

Date: _____

Invoice Date	Invoice Description	GL Account and Title	Invoice Amount	Fund
ACCURATE APPRAISAL LLC				
10/01/2026	ASSESSMENT SERVICES	100-51520-216 CONTRACTED SERVICES	1,550.00	GENERAL FUND
Total ACCURATE APPRAISAL LLC:			1,550.00	
ACUSHNET COMPANY				
09/25/2026	GOLF BALLS	250-55430-399 PRO SHOP MERCHANDISE	407.81	GOLF COURSE
Total ACUSHNET COMPANY:			407.81	
ADVANCED TURF SOLUTIONS				
09/29/2026	GC ADDIT	250-55430-390 OPERATING EXPENSE	618.33	GOLF COURSE
Total ADVANCED TURF SOLUTIONS:			618.33	
ALGRIM, JUSTIN				
10/01/2026	REIMB GROCERIES PIGGLY WIGGLY, KWIK TRIP, WALMART	250-55430-397 FOOD	518.88	GOLF COURSE
Total ALGRIM, JUSTIN:			518.88	
ALLEGIANT OIL LLC				
10/01/2026	GOLF COURSE GAS	250-55430-356 FUEL	845.18	GOLF COURSE
10/12/2026	GOLF COURSE GAS	250-55430-356 FUEL	252.52	GOLF COURSE
Total ALLEGIANT OIL LLC:			1,097.70	
ALLIANT ENERGY				
10/07/2026	STREET LIGHTS	100-53450-220 UTILITIES	4,374.10	GENERAL FUND
10/13/2026	ELECTRIC	100-53800-390 OPERATING EXPENSE	84.46	GENERAL FUND
Total ALLIANT ENERGY:			4,458.56	
AMERICAN TEST CENTER				
06/15/2026	LADDER TRUCK 5-YEAR NDT TEST	100-52310-350 REPAIR & MAINTENANCE	1,150.00	GENERAL FUND
Total AMERICAN TEST CENTER:			1,150.00	
APTIV INC				
10/15/2026	POLICE STATION JANITORIAL SERVICES	100-52100-216 CONTRACTED SERVICES	220.00	GENERAL FUND
Total APTIV INC:			220.00	
BARD MATERIALS				
09/26/2026	CURB REPAIR	240-53318-390 OPERATING EXPENSE	531.03	STORMWATER UTI
Total BARD MATERIALS:			531.03	
BENNETTS AUTO SERVICES LLC				
09/17/2026	'11 CROWN VICTORIA- REPLACE CONDENSER, CHARGE AIR CONDITIONING SYSTEM	100-52310-350 REPAIR & MAINTENANCE	733.87	GENERAL FUND
09/08/2026	'12 SUBURBAN REPLACE TIRE PRESSURE SENSOR, SHOCK/STRUT ASSEMBLY AND SHOCK ABSORBER	100-52310-390 OPERATING EXPENSE	1,307.23	GENERAL FUND
09/30/2026	GAS	100-53212-356 MOTOR FUELS	1,773.20	GENERAL FUND
10/12/2026	USED SG16 CAT STUMP GRINDER	100-53416-390 OPERATING EXPENSE	6,500.00	GENERAL FUND
Total BENNETTS AUTO SERVICES LLC:			10,314.30	
BERG, MICHAEL				
10/19/2026	REFUND WATER OVERPMT	001-11105 UTILITY CASH CLEARING	144.55	CASH ALLOCATIO

Invoice Date	Invoice Description	GL Account and Title	Invoice Amount	Fund
Total BERG, MICHAEL:			144.55	
BOWEN, STEPHEN				
10/08/2026	5- SKUNK REMOVALS	250-55430-390 OPERATING EXPENSE	625.00	GOLF COURSE
10/27/2026	GOLF COURSE 4 SKUNK REMOVAL	250-55430-390 OPERATING EXPENSE	500.00	GOLF COURSE
Total BOWEN, STEPHEN:			1,125.00	
BRYHAN, GERALYN				
10/07/2026	REIMB PAGEL SERVICES: RESTORE COMPACTED LAWN	610-10107 CONSTRUCTION WORK IN PROG	2,257.70	WATER FUND
Total BRYHAN, GERALYN:			2,257.70	
CAPITAL ONE BANK (USA) N.A.				
09/25/2026	GALLS CONDOR MICRO TRAUMA KIT POUCH	100-52100-365 UNIFORM ALLOWANCE	45.49	GENERAL FUND
09/25/2026	EARHUGGER RETURN	100-52100-390 OPERATING EXPENSE	7.50-	GENERAL FUND
09/25/2026	AMAZON STORAGE BIN RETURN	100-52100-390 OPERATING EXPENSE	16.63-	GENERAL FUND
09/25/2026	SHUTTERFLY PRINTS	100-52100-390 OPERATING EXPENSE	3.98	GENERAL FUND
09/25/2026	USPS FIRST CLASS MAIL	100-52100-390 OPERATING EXPENSE	5.55	GENERAL FUND
09/25/2026	AMAZON MIRCOFIBER CLOTH, STRING LIGHTS, US FLAG, BATTERY, UNCLE SAM HAT	100-52100-390 OPERATING EXPENSE	146.47	GENERAL FUND
09/25/2026	AMAZON CLEANER	100-52100-390 OPERATING EXPENSE	4.49	GENERAL FUND
09/25/2026	5.11 FLEX DOUBLE PISTOL MAG POUCH	100-52100-390 OPERATING EXPENSE	57.97	GENERAL FUND
09/25/2026	TVRP	100-52100-390 OPERATING EXPENSE	3.06	GENERAL FUND
09/25/2026	GRANT REGIONAL ROUTINE VENIPUTURE	100-52100-390 OPERATING EXPENSE	24.00	GENERAL FUND
09/25/2026	TVRP	100-52100-390 OPERATING EXPENSE	9.18	GENERAL FUND
09/25/2026	WOLFS GRANTLAND REG ENVELOPE	100-52100-390 OPERATING EXPENSE	97.00	GENERAL FUND
09/25/2026	AMAZON PUSH PINS, MENS SOCKS	100-52100-390 OPERATING EXPENSE	17.16	GENERAL FUND
09/25/2026	USPS FIRST CLASS MAIL	100-52100-390 OPERATING EXPENSE	5.55	GENERAL FUND
09/25/2026	AMAZON STORAGE BINS	100-52100-390 OPERATING EXPENSE	99.68	GENERAL FUND
09/25/2026	AMAZON 27 GAL STORAGE BINS	100-52100-390 OPERATING EXPENSE	67.00	GENERAL FUND
09/25/2026	AMAZON SPINNING PRIZE WHEEL	100-52100-395 K9	23.99	GENERAL FUND
09/25/2026	IRON RIDGE INN MOTEL SEPT 21-25	100-52100-395 K9	309.00	GENERAL FUND
09/25/2026	IRON RIDGE INN MOTEL SEPT 7-11	100-52100-395 K9	309.00	GENERAL FUND
09/25/2026	5.11 FLEX DROP POUCH	100-52100-395 K9	42.15	GENERAL FUND
09/25/2026	IRON RIDGE IN MOTEL SEPT 14-18	100-52100-395 K9	309.00	GENERAL FUND
09/25/2026	IRON RIDGE INN MOTEL AUG 31- SEPT 4	100-52100-395 K9	309.00	GENERAL FUND
09/25/2026	GENERAL ENGINEERING LAND USE PERMIT - ACCESSORY STRUCTURE BRECKER K9	100-52100-395 K9	59.00	GENERAL FUND
Total CAPITAL ONE BANK (USA) N.A.:			1,923.59	
CAPITAL SANITARY SUPPLY				
09/30/2026	WIPER 1 PLY POPUP	100-51600-390 OPERATING EXPENSE	92.44	GENERAL FUND
09/30/2026	DISINFECTING WIPES	100-51600-390 OPERATING EXPENSE	48.85	GENERAL FUND
10/02/2026	DISINFECTING WIPES	100-51600-390 OPERATING EXPENSE	48.85	GENERAL FUND
10/02/2026	DISINFECTANT CLEANER	100-51600-390 OPERATING EXPENSE	55.49	GENERAL FUND
10/02/2026	PURELL SURFACE SANITIZER	100-51600-390 OPERATING EXPENSE	40.50	GENERAL FUND
10/02/2026	MULTI PURPOSE CLEANER, SQUEEGE, MICROFIBER DRY W/ FRINGE	100-51600-390 OPERATING EXPENSE	103.76	GENERAL FUND
10/16/2026	MICROFIBER DRY, MICROFIBER WET	100-51600-390 OPERATING EXPENSE	39.30	GENERAL FUND
10/16/2026	OURFRESH, MILD FOAM SOAP, DISINFECTANT CLEANER	100-51600-390 OPERATING EXPENSE	178.16	GENERAL FUND
Total CAPITAL SANITARY SUPPLY:			607.35	
CASELLE LLC				
06/02/2026	SEMI ANNUAL MAINTENANCE AND			

Invoice Date	Invoice Description	GL Account and Title	Invoice Amount	Fund
	SUPPORT 7-1-2026 TO 12-31-26	710-51490-390 OPERATING EXPENSE	6,495.84	TECHNOLOGY FU
06/30/2026	SEMI ANNUAL MAINTENANCE AND SUPPORT COMMUNITY PAYMENT PORTAL AND CLOUD HOSTING 7/1/26-12/31/26	710-51490-390 OPERATING EXPENSE	3,124.50	TECHNOLOGY FU
	Total CASELLE LLC:		9,620.34	
CASON LAND & WATER MANAGEMENT LLC				
10/06/2026	HOTEL POND INTEGRATED POND MANAGEMENT, INTEGRITY ENZYMES AND BACTERIA, SAVAGE BLUE POND DYE, POND MANAGEMENT SERVICE, FOUNTAIN REMOVAL/TEST	406-57201-390 OPERATING EXPENSES	1,786.08	TID #6
	Total CASON LAND & WATER MANAGEMENT LLC:		1,786.08	
COMELEC SERVICES INC.				
01/21/2026	3- PAGERS	100-52310-390 OPERATING EXPENSE	1,451.56	GENERAL FUND
	Total COMELEC SERVICES INC.:		1,451.56	
COMMUNITY FIRST BANK				
09/24/2026	PRINCIPAL LOAN	300-58100-611 PRINC-9/15/2023 LOAN	99,500.00	DEBT SERVICE
09/24/2026	INTEREST LOAN	300-58200-621 INT-9/15/2023 LOAN	34,219.15	DEBT SERVICE
	Total COMMUNITY FIRST BANK:		133,719.15	
CONWAY SHIELDS				
07/06/2026	HELMET SHIELDS- SPENSLEY, ABING, ZENZ	100-52310-372 PROTECTIVE GEAR	92.50	GENERAL FUND
08/27/2026	HELMET SHIELDS- BELSCAMPTER, KLAR	100-52310-372 PROTECTIVE GEAR	127.50	GENERAL FUND
09/27/2026	FIREFIGHTING GLOVES	100-52310-372 PROTECTIVE GEAR	480.00	GENERAL FUND
	Total CONWAY SHIELDS:		700.00	
COPLIEN PAINTING INC				
10/23/2026	POOL PAINTING	400-57630-801 SWIMMING POOL IMPROVEM	44,145.80	CAPITAL PROJECT
	Total COPLIEN PAINTING INC:		44,145.80	
CRANE ENGINEERING				
09/24/2026	SPARE BEARINGS FOR RBCS	620-50833-350 MINOR REPAIRS	9,215.00	SEWER FUND
	Total CRANE ENGINEERING:		9,215.00	
DEBAUCHE TRUCK & DIESEL				
10/21/2026	2026 INTERNATIONAL HV507	400-57324-801 EQUIPMENT/VEHICLE OUTLA	240,231.50	CAPITAL PROJECT
	Total DEBAUCHE TRUCK & DIESEL:		240,231.50	
DELTA 3 ENGINEERING INC				
10/19/2026	FIRE AND EMS RENOVATION: CONSTRUCTION SI INSPECTIONS	400-57222-801 BUILDING FUND OUTLAY	2,400.00	CAPITAL PROJECT
	Total DELTA 3 ENGINEERING INC:		2,400.00	
DOOLITTLES PUB AND EATERY				
10/25/2026	INSERVICE CATERING	100-51410-390 OPERATING EXPENSE	116.66	GENERAL FUND
10/25/2026	INSERVICE CATERING	610-50920-390 OPERATING EXPENSE	116.66	WATER FUND
10/25/2026	INSERVICE CATERING	620-50851-390 OPERATING EXPENSE	116.68	SEWER FUND
	Total DOOLITTLES PUB AND EATERY:		350.00	

Invoice Date	Invoice Description	GL Account and Title	Invoice Amount	Fund
DUBUQUE HOSE AND HYDRAULIC				
10/06/2026	PARTS	100-53212-350 REPAIR & MAINTENANCE	149.50	GENERAL FUND
Total DUBUQUE HOSE AND HYDRAULIC:			149.50	
EASTMAN CARTWRIGHT LUMBER				
10/01/2026	POOL TREX SELECT FASCIA	100-55420-350 REPAIR & MAINTENANCE	100.00	GENERAL FUND
Total EASTMAN CARTWRIGHT LUMBER:			100.00	
EHLERS				
10/15/2026	2026 ANNUAL TID REPORTING	403-57201-390 OPERATING EXPENSES	1,666.66	TID #3
10/15/2026	2026 ANNUAL TID REPORTING	405-57201-390 OPERATING SUPPLIES	1,666.66	TID #5
10/15/2026	2026 ANNUAL TID REPORTING	406-57201-390 OPERATING EXPENSES	1,666.66	TID #6
10/15/2026	2026 ANNUAL TID REPORTING	407-57201-390 OPERATING EXPENSES	1,666.66	TID #7
10/15/2026	2026 ANNUAL TID REPORTING	408-57201-390 OPERATING EXPENSES	1,666.66	TID #8
10/15/2026	2026 ANNUAL TID REPORTING	409-57201-390 OPERATING EXPENSES	1,666.70	TID #4
Total EHLERS:			10,000.00	
ELLIS, ANTHONY				
10/26/2026	REFUND OVERPMT GRAVE OPENING	220-44812 GRAVE OPENINGS	200.00	CEMETERY FUND
Total ELLIS, ANTHONY:			200.00	
EMPLOYEE BENEFITS CORP				
10/15/2026	FLEX BENEFITS	100-51400-110 FLEX BENEFITS	10.00	GENERAL FUND
10/15/2026	FLEX BENEFITS	100-51410-110 FLEX BENEFITS	7.50	GENERAL FUND
10/15/2026	FLEX BENEFITS	100-52100-110 FLEX BENEFITS	40.00	GENERAL FUND
10/15/2026	FLEX BENEFITS	100-52300-110 FLEX BENEFITS	5.00	GENERAL FUND
10/15/2026	FLEX BENEFITS	100-53100-110 FLEX BENEFITS	5.00	GENERAL FUND
10/15/2026	FLEX BENEFITS	100-53210-110 FLEX BENEFITS	25.00	GENERAL FUND
10/15/2026	FLEX BENEFITS	100-55200-110 FLEX BENEFITS	10.00	GENERAL FUND
10/15/2026	FLEX BENEFITS	100-55300-110 FLEX BENEFITS	2.50	GENERAL FUND
10/15/2026	FLEX BENEFITS	250-55430-110 FLEX BENEFITS	5.00	GOLF COURSE
10/15/2026	FLEX BENEFITS	610-50620-110 FLEX BENEFITS	10.00	WATER FUND
10/15/2026	FLEX BENEFITS	610-50902-110 FLEX BENEFITS	2.50	WATER FUND
10/15/2026	FLEX BENEFITS	620-50833-110 FLEX BENEFITS	10.00	SEWER FUND
10/15/2026	FLEX BENEFITS	620-50840-110 FLEX BENEFITS	2.50	SEWER FUND
Total EMPLOYEE BENEFITS CORP:			135.00	
FIRE & SAFETY EQUIPMENT III LLC				
10/13/2026	2 BLOCKS OF DRY ICE- FOR HYDRANT REMOVAL	610-50654-390 OPERATING EXPENSE	10.00	WATER FUND
Total FIRE & SAFETY EQUIPMENT III LLC:			10.00	
FREEDOM MAILING SERVICES INC				
09/29/2026	BILL PROCESSING & PERFED PAPER	610-50902-390 OPERATING EXPENSE	594.95	WATER FUND
09/29/2026	BILL PROCESSING & PERFED PAPER	620-50840-390 OPERATING EXPENSE	594.95	SEWER FUND
Total FREEDOM MAILING SERVICES INC:			1,189.90	
FULLERS MILKER LLC				
09/24/2026	SHIPPING	610-50930-390 OPERATING EXPENSE	10.00	WATER FUND
Total FULLERS MILKER LLC:			10.00	
GASSER HARDWARE				
09/24/2026	SUPPLIES	100-52310-390 OPERATING EXPENSE	34.97	GENERAL FUND

Invoice Date	Invoice Description	GL Account and Title	Invoice Amount	Fund
09/24/2026	SUPPLIES	100-53210-390 OPERATING EXPENSE	342.76	GENERAL FUND
09/24/2026	SUPPLIES	100-53212-350 REPAIR & MAINTENANCE	51.35	GENERAL FUND
09/24/2026	SUPPLIES	100-53212-390 OPERATING EXPENSE	548.43	GENERAL FUND
09/24/2026	SUPPLIES	100-55200-390 OPERATING EXPENSE	63.74	GENERAL FUND
09/24/2026	SUPPLIES	100-55420-390 OPERATING EXPENSE	41.44	GENERAL FUND
09/24/2026	SUPPLIES	250-55430-350 REPAIRS & MAINTENANCE	804.41	GOLF COURSE
09/24/2026	SUPPLIES	620-50834-390 OPERATING EXPENSE	53.93	SEWER FUND
09/24/2026	SUPPLIES	620-50851-390 OPERATING EXPENSE	63.95	SEWER FUND
Total GASSER HARDWARE:			2,004.98	
GENERAL ENGINEERING COMPANY				
10/14/2026	BUILDING INSPECTION SERVICES	100-52400-117 SALARY - CONTRACT	2,804.40	GENERAL FUND
Total GENERAL ENGINEERING COMPANY:			2,804.40	
GRANT COUNTY HERALD INDEPENDENT				
09/30/2026	MINUTES, ORDINANCES	100-51400-390 OPERATING EXPENSE	781.54	GENERAL FUND
09/30/2026	PUBLIC HEARING	100-56300-390 OPERATING EXPENSE	70.40	GENERAL FUND
09/30/2026	LEGAL NOTICE EHLERS	403-57201-390 OPERATING EXPENSES	11.16	TID #3
09/30/2026	LEGAL NOTICE EHLERS	405-57201-390 OPERATING SUPPLIES	11.16	TID #5
09/30/2026	LEGAL NOTICE EHLERS	406-57201-390 OPERATING EXPENSES	11.16	TID #6
09/30/2026	LEGAL NOTICE EHLERS	407-57201-390 OPERATING EXPENSES	11.16	TID #7
09/30/2026	LEGAL NOTICE EHLERS	408-57201-390 OPERATING EXPENSES	11.20	TID #8
09/30/2026	LEGAL NOTICE EHLERS	409-57201-390 OPERATING EXPENSES	11.16	TID #4
Total GRANT COUNTY HERALD INDEPENDENT:			918.94	
GRANT COUNTY HIGHWAY COMM				
09/30/2026	PAVING CULVERT ON A EAST OF ROOSEVELT	240-53416-390 OPERATING EXPENSE	3,159.67	STORMWATER UTI
Total GRANT COUNTY HIGHWAY COMM:			3,159.67	
GRANT COUNTY TRUCK BODIES LLC				
10/14/2026	DOWN PMT: INSTALL MARTIN GOOSNECK SERVICE BODY. GOOSNECK HITCH AND REAR HITCH, MOUNT CAMERA	400-57221-801 FIRE TRUCK OUTLAY	10,000.00	CAPITAL PROJECT
Total GRANT COUNTY TRUCK BODIES LLC:			10,000.00	
HARRIS GOLF CARS				
09/18/2026	WATERBURY CART RENTAL	250-55430-530 CART LEASE	798.00	GOLF COURSE
10/19/2026	GOLF CART REPAIR	250-55430-530 CART LEASE	141.66	GOLF COURSE
Total HARRIS GOLF CARS:			939.66	
HAWKINS INC				
09/29/2026	CHLORINE	610-50630-363 CHEMICALS	1,435.42	WATER FUND
10/15/2026	CHLORINE CYLINDER RENTAL	610-50630-390 OPERATING EXPENSE	20.00	WATER FUND
Total HAWKINS INC:			1,455.42	
HERMSEN'S HARDWARE				
09/29/2026	BALL MOUNT BLK 2.5" SHANK	100-53212-390 OPERATING EXPENSE	529.99	GENERAL FUND
Total HERMSEN'S HARDWARE:			529.99	
HOLIDAY WHOLESALE INC				
09/29/2026	PRO SHOP CONCESSIONS	100-55420-368 CONCESSIONS	157.43	GENERAL FUND
10/01/2026	REFUND RANCH DRESSING	250-55430-397 FOOD	20.30-	GOLF COURSE

Invoice Date	Invoice Description	GL Account and Title	Invoice Amount	Fund
10/06/2026	GLOVES	250-55430-397 FOOD	173.61	GOLF COURSE
	Total HOLIDAY WHOLESALE INC:		310.74	
HORE, ALAN				
10/06/2026	REIMB PAGEL SERVICES- RESTORE AND REPAIR LAWN ALONG COUNTY HWY A	610-10107 CONSTRUCTION WORK IN PROG	3,397.10	WATER FUND
	Total HORE, ALAN:		3,397.10	
HUSCH BLACKWELL				
09/30/2026	MISC LABOR ISSUES: STUDENT INTERN	100-53100-390 OPERATING EXPENSE	312.00	GENERAL FUND
09/30/2026	MISC LABOR ISSUES: STUDENT INTERN	610-50920-216 CONTRACTED SERVICE	313.00	WATER FUND
09/30/2026	MISC LABOR ISSUES: STUDENT INTERN	620-50852-216 CONTRACTED SERVICES	313.00	SEWER FUND
	Total HUSCH BLACKWELL:		938.00	
HYDRITE CHEMICAL CO				
10/12/2026	HYDRICLEAR	620-50826-363 CHEMICALS	5,045.47	SEWER FUND
	Total HYDRITE CHEMICAL CO:		5,045.47	
IVERSON CONSTRUCTION				
09/30/2026	ASPHALT	400-57333-216 PAVING CONTRACTED SERVI	457.51	CAPITAL PROJECT
09/30/2026	ASPHALT	400-57333-216 PAVING CONTRACTED SERVI	2,019.37	CAPITAL PROJECT
10/15/2026	ASPHALT	400-57333-216 PAVING CONTRACTED SERVI	1,094.03	CAPITAL PROJECT
09/30/2026	ASPHALT	610-50651-390 OPERATING EXPENSE	457.51	WATER FUND
	Total IVERSON CONSTRUCTION:		4,028.42	
J & R SUPPLY INC				
10/06/2026	WINTER JACKETS	100-53100-390 OPERATING EXPENSE	210.00	GENERAL FUND
10/16/2026	COUNTER ASSY, LOWER SHAFT, VALVE EXT SHAFT, POWER DRIVE ADAPTOR	610-50651-390 OPERATING EXPENSE	625.00	WATER FUND
09/30/2026	LUBE FOR WRAP SLEEVES TO FIX WATER MAIN BREAKS	610-50651-390 OPERATING EXPENSE	31.00	WATER FUND
10/14/2026	SPLIT COUPLING, 12 ADS 45 ELL	610-50651-390 OPERATING EXPENSE	135.00	WATER FUND
09/30/2026	RISERS	610-50651-390 OPERATING EXPENSE	174.00	WATER FUND
10/16/2026	WRAPAROUND	610-50651-390 OPERATING EXPENSE	2,348.00	WATER FUND
10/14/2026	BOTTOM SCREW, VALVE BOX LID LIFTER	610-50651-390 OPERATING EXPENSE	162.00	WATER FUND
10/16/2026	HYDRANT ADAPTOR, CORDLESS POWER DRIVE, UTILITY CLUTCH	610-50654-390 OPERATING EXPENSE	2,299.69	WATER FUND
10/06/2026	WINTER JACKETS	610-50930-390 OPERATING EXPENSE	120.00	WATER FUND
10/06/2026	WINTER JACKETS	620-50840-390 OPERATING EXPENSE	120.00	SEWER FUND
	Total J & R SUPPLY INC:		6,224.69	
JEFFERSON FIRE & SAFETY INC				
08/06/2026	ANNUAL COMPRESSOR MAINTENANCE	100-52310-350 REPAIR & MAINTENANCE	1,045.50	GENERAL FUND
	Total JEFFERSON FIRE & SAFETY INC:		1,045.50	
JOHN FABICK TRACTOR CO				
09/21/2026	WHEEL	100-53212-350 REPAIR & MAINTENANCE	268.10	GENERAL FUND
09/21/2026	WHEEL	100-53212-350 REPAIR & MAINTENANCE	268.10	GENERAL FUND
09/21/2026	VALVES	100-53212-350 REPAIR & MAINTENANCE	31.36	GENERAL FUND
	Total JOHN FABICK TRACTOR CO:		567.56	
KEISLER POLICE SUPPLY INC				
06/17/2026	8- GUNS, 7- HOLSTERS, FLASHLIGHTS	100-52100-330 TRAVEL/EDUCATION EXPENS	6,621.80	GENERAL FUND

Invoice Date	Invoice Description	GL Account and Title	Invoice Amount	Fund
	Total KEISLER POLICE SUPPLY INC:		6,621.80	
KIRSCHBAUM, MATHEW & FAYE				
10/19/2026	REFUND UTILITY OVERPMT	001-11105 UTILITY CASH CLEARING	110.38	CASH ALLOCATIO
	Total KIRSCHBAUM, MATHEW & FAYE:		110.38	
KRAEMER'S WATER STORE INC				
09/30/2026	WATER	100-51600-390 OPERATING EXPENSE	28.15	GENERAL FUND
09/30/2026	WATER	100-55200-390 OPERATING EXPENSE	43.80	GENERAL FUND
09/30/2026	SALT	250-55430-390 OPERATING EXPENSE	17.50	GOLF COURSE
	Total KRAEMER'S WATER STORE INC:		89.45	
KUCHTA, MICHAEL				
09/28/2026	REIMB MILEAGE PROSPERITY SW MEETINGS, GCED, LEAGUE CONF, WEDA WEBINAR SERIES, UW EXT HOUSING SUMMIT	100-51410-330 TRAVEL/EDUCATION	747.30	GENERAL FUND
09/28/2026	REIMB ANNUAL SUBSCRIPTION FOR QR CODES	100-51410-390 OPERATING EXPENSE	239.40	GENERAL FUND
09/28/2026	REIMB OUTDOOR HWY 61 SIGNS LOWES	100-56700-390 OPERATING EXPENSE	61.18	GENERAL FUND
	Total KUCHTA, MICHAEL:		1,047.88	
LANCASTER CHAMBER OF COMM				
10/19/2026	ROOM TAX 1ST & 2ND QUARTER 2026	100-56700-790 CHAMBER CONTRIBUTION	16,527.14	GENERAL FUND
	Total LANCASTER CHAMBER OF COMM:		16,527.14	
LANCASTER MIDDLE SCHOOL				
10/19/2026	HOLIDAY 25' CEDAR GARLAND	100-53700-390 OPERATING EXPENSE	55.00	GENERAL FUND
	Total LANCASTER MIDDLE SCHOOL:		55.00	
LANCASTER, CITY OF				
10/01/2026	WATER/SEWER	100-51600-220 UTILITIES	131.26	GENERAL FUND
10/01/2026	WATER/SEWER	100-52310-220 UTILITIES	158.67	GENERAL FUND
10/01/2026	WATER/SEWER	100-53210-220 UTILITIES	117.23	GENERAL FUND
10/01/2026	WATER/SEWER	100-53310-220 UTILITIES	45.20	GENERAL FUND
10/01/2026	WATER/SEWER	100-55200-220 UTILITIES	517.88	GENERAL FUND
10/01/2026	WATER/SEWER	100-55420-220 UTILITIES	566.22	GENERAL FUND
10/01/2026	WATER/SEWER	220-54700-220 UTILTIES	52.40	CEMETERY FUND
10/01/2026	WATER/SEWER	250-55430-220 UTILITIES	9,890.98	GOLF COURSE
10/01/2026	WATER/SEWER	610-50620-220 UTILITIES	685.09	WATER FUND
10/01/2026	WATER/SEWER	620-50827-220 UTILITIES	2,079.12	SEWER FUND
10/01/2026	WATER/SEWER	620-50832-220 UTILITIES	207.58	SEWER FUND
	Total LANCASTER, CITY OF:		14,451.63	
LARRY'S WELDING				
09/02/2026	WELL HOUSE 3/8 SPACER FOR PUMP	100-53210-390 OPERATING EXPENSE	110.00	GENERAL FUND
09/25/2026	MANUF ADAPTORS FOR VALVE TURNER	100-53210-390 OPERATING EXPENSE	85.00	GENERAL FUND
	Total LARRY'S WELDING:		195.00	
LIBERTY AG & LAWN				
09/15/2026	6- 1 GAL MIX 2.6 OZ HP OIL	100-53212-390 OPERATING EXPENSE	17.94	GENERAL FUND
09/07/2026	SHARPEN CHAIN OFF SAW, GRIND RAKERS	100-55200-390 OPERATING EXPENSE	27.00	GENERAL FUND
09/10/2026	BRUSH KNIFE	620-50834-390 OPERATING EXPENSE	41.99	SEWER FUND

Invoice Date	Invoice Description	GL Account and Title	Invoice Amount	Fund
Total LIBERTY AG & LAWN:			86.93	
LV LABS WW LLC				
10/01/2026	BACTERIOLOGICAL TESTING	610-50930-390 OPERATING EXPENSE	120.00	WATER FUND
10/14/2026	BIOCHEMICAL OXYGEN DEMAND, TOTAL SUSPENDED SOLIDS, PHOSPHORUS, HAZ WASTE DISPOSAL, SOLUBLE PHOSPHORUS	620-50833-216 CONTRACTED SERVICES	1,959.00	SEWER FUND
Total LV LABS WW LLC:			2,079.00	
MARTELLE WATER TREATMENT				
10/05/2026	AQUA MAG BULK	610-50630-363 CHEMICALS	8,201.20	WATER FUND
Total MARTELLE WATER TREATMENT:			8,201.20	
MCCARTNEY, JAMES				
10/14/2026	REIMB 2026 SALT SYMPOSIUM	100-53322-390 OPERATING EXPENSE	199.00	GENERAL FUND
10/01/2026	REIMB AMAZON CEMETERY FLAGPOLE LIGHTS (LCF)	220-54700-390 OPERATING EXPENSE	162.32	CEMETERY FUND
Total MCCARTNEY, JAMES:			361.32	
MCNAMARA R V & H LLP				
10/05/2026	CONTRACT-MONTHLY PAYMENT	100-51300-117 CONTRACTED SER CITY ATTO	4,250.00	GENERAL FUND
10/05/2026	ADDITIONAL CHARGES TO MONTHLY CONTRACT	100-52100-390 OPERATING EXPENSE	68.04	GENERAL FUND
Total MCNAMARA R V & H LLP:			4,318.04	
MEDICAL ASSOCIATES				
10/20/2026	MONTHLY PREMIUM	100-21525 HEALTH NON-FLEX	36,509.39	GENERAL FUND
Total MEDICAL ASSOCIATES:			36,509.39	
MENARDS				
10/01/2026	ORANGE CORD, SHARK NAVIGATOR	610-50930-390 OPERATING EXPENSE	149.46	WATER FUND
10/01/2026	ORANGE CORD, SHARK NAVIGATOR	620-50851-390 OPERATING EXPENSE	149.47	SEWER FUND
Total MENARDS:			298.93	
MIDWEST LOCATING LLC				
10/01/2026	LOCATES	610-50652-390 OPERATING EXPENSE	1,579.00	WATER FUND
10/01/2026	LOCATES	620-50831-390 OPERATING EXPENSE	1,579.00	SEWER FUND
Total MIDWEST LOCATING LLC:			3,158.00	
MIDWEST POOL SUPPLY				
10/20/2026	POOL CAULK	100-55420-350 REPAIR & MAINTENANCE	459.98	GENERAL FUND
Total MIDWEST POOL SUPPLY:			459.98	
MTI DISTRIBUTING				
09/28/2026	ES REEL- LOW DRAG	250-55430-350 REPAIRS & MAINTENANCE	487.57	GOLF COURSE
09/28/2026	BEARING, WASHERS	250-55430-350 REPAIRS & MAINTENANCE	51.11	GOLF COURSE
09/30/2026	SOLENOID, POST BATTERY, ROD, BATTERY	250-55430-350 REPAIRS & MAINTENANCE	162.97	GOLF COURSE
10/02/2026	BLADE	250-55430-350 REPAIRS & MAINTENANCE	281.18	GOLF COURSE
10/05/2026	BEDKNIFE-EDGEMAX	250-55430-350 REPAIRS & MAINTENANCE	633.59	GOLF COURSE
10/05/2026	BLADES	250-55430-350 REPAIRS & MAINTENANCE	372.69	GOLF COURSE
10/07/2026	2-REAR ROLLER, 6-OVERHAUL KIT	250-55430-350 REPAIRS & MAINTENANCE	1,915.42	GOLF COURSE

Invoice Date	Invoice Description	GL Account and Title	Invoice Amount	Fund
Total MTI DISTRIBUTING:			3,904.53	
NEW HORIZONS SUPPLY COOPER				
09/30/2026	GAS	100-53212-356 MOTOR FUELS	4,303.13	GENERAL FUND
09/30/2026	FIELDMASTER, GAS- PARK	100-55200-356 EQUIPMENT/FUEL	4,158.40	GENERAL FUND
09/30/2026	GAS CEMETERY	220-54700-356 FUEL - EQUIPMENT	563.68	CEMETERY FUND
Total NEW HORIZONS SUPPLY COOPER:			9,025.21	
O'REILLY AUTOMOTIVE INC				
09/28/2026	SUPPLIES	100-52100-390 OPERATING EXPENSE	9.38	GENERAL FUND
09/28/2026	SUPPLIES	100-53212-350 REPAIR & MAINTENANCE	378.15	GENERAL FUND
09/28/2026	SUPPLIES	100-55200-350 REPAIR & MAINTENANCE	113.64	GENERAL FUND
09/28/2026	SUPPLIES	250-55430-350 REPAIRS & MAINTENANCE	48.96	GOLF COURSE
09/28/2026	SUPPLIES	610-50620-390 OPERATING EXPENSE	20.37	WATER FUND
Total O'REILLY AUTOMOTIVE INC:			570.50	
OWENS EXCAVATING & TRENCHING INC				
09/21/2026	'25 UTILITIES IMPROVEMENTS	610-10107 CONSTRUCTION WORK IN PROG	70,183.66	WATER FUND
09/21/2026	'25 UTILITIES IMPROVEMENTS	620-10107 CONSTRUCTION IN PROGRESS	70,183.67	SEWER FUND
Total OWENS EXCAVATING & TRENCHING INC:			140,367.33	
PEPSI COLA OF DUBUQUE				
10/06/2026	COOLER BEVERAGES	250-55430-396 BEVERAGE	190.28	GOLF COURSE
Total PEPSI COLA OF DUBUQUE:			190.28	
POMPS TIRE SERVICE INC				
09/30/2026	4- STREET TIRES SKID LOADER, 6- CAT SKID LOADER TIRES	100-53212-350 REPAIR & MAINTENANCE	4,124.64	GENERAL FUND
10/08/2026	SKID LOADER TIRES	100-53212-350 REPAIR & MAINTENANCE	840.00	GENERAL FUND
Total POMPS TIRE SERVICE INC:			4,964.64	
PROSS, SARAH				
09/09/2026	REIMB SCHOOL GARBAGE BAGS	100-55420-390 OPERATING EXPENSE	35.00	GENERAL FUND
Total PROSS, SARAH:			35.00	
PUBLIC SERVICE COMMISS OF WI				
09/29/2026	ADV/REMAINDER ASSESSMENT	610-40408 TAXES	1,242.88	WATER FUND
Total PUBLIC SERVICE COMMISS OF WI:			1,242.88	
REGISTRATION FEE TRUST				
10/02/2026	WI TITLE & LICENSE- TRAILER	100-53212-390 OPERATING EXPENSE	214.50	GENERAL FUND
Total REGISTRATION FEE TRUST:			214.50	
REPUBLIC SERVICES #935				
09/30/2026	GARBAGE SERVICES	100-53610-216 CONTRACTED SER./GARBAG	16,909.20	GENERAL FUND
Total REPUBLIC SERVICES #935:			16,909.20	
REVELS TURF & TRACTOR LLC				
10/12/2026	14-MOWER BLADES	250-55430-350 REPAIRS & MAINTENANCE	420.42	GOLF COURSE

Invoice Date	Invoice Description	GL Account and Title	Invoice Amount	Fund
Total REVELS TURF & TRACTOR LLC:			420.42	
RICOH USA INC				
09/18/2026	COPIER CHARGES	710-51490-390 OPERATING EXPENSE	6.14	TECHNOLOGY FU
08/01/2026	POLICE COPIES	710-51490-390 OPERATING EXPENSE	215.41	TECHNOLOGY FU
08/01/2026	CITY HALL COPIES	710-51490-390 OPERATING EXPENSE	614.33	TECHNOLOGY FU
Total RICOH USA INC:			835.88	
RITCHIE IMPLEMENT INC				
08/28/2026	FULL SERVICE CHECK UTV MAINTENANCE	100-52310-350 REPAIR & MAINTENANCE	1,076.48	GENERAL FUND
10/12/2026	HOSE, FITTINGS	100-55200-350 REPAIR & MAINTENANCE	48.56	GENERAL FUND
10/13/2026	HOSE, FITTINGS	100-55200-350 REPAIR & MAINTENANCE	48.56	GENERAL FUND
10/14/2026	HOSE, FITTINGS, PARTS	100-55200-350 REPAIR & MAINTENANCE	52.76	GENERAL FUND
10/01/2026	STIHL TS500	400-57324-801 EQUIPMENT/VEHICLE OUTLA	1,800.00	CAPITAL PROJECT
Total RITCHIE IMPLEMENT INC:			3,026.36	
RIVER CITY PAVING				
09/30/2026	16.41 TON HOT MIX	400-57333-216 PAVING CONTRACTED SERVI	1,562.72	CAPITAL PROJECT
Total RIVER CITY PAVING:			1,562.72	
SADLER POWER TRAIN CO.				
10/20/2026	BOX VIBRATOR 3,500LBS	100-53212-350 REPAIR & MAINTENANCE	766.53	GENERAL FUND
Total SADLER POWER TRAIN CO.:			766.53	
SCHMITZ JANITORIAL SUPPLY				
10/13/2026	SHOVEL	610-50651-390 OPERATING EXPENSE	20.00	WATER FUND
Total SCHMITZ JANITORIAL SUPPLY:			20.00	
SCHMITZ SANITARY SERVICE				
09/28/2026	PORTABLE RESTROOMS	100-55200-390 OPERATING EXPENSE	540.00	GENERAL FUND
09/28/2026	PORTABLE RESTROOMS	250-55430-390 OPERATING EXPENSE	1,125.00	GOLF COURSE
Total SCHMITZ SANITARY SERVICE:			1,665.00	
SECURIAN FINANCIAL GROUP INC				
10/31/2026	OCT PREMIUM	100-21532 LIFE INSURANCE PAYABLE	766.04	GENERAL FUND
Total SECURIAN FINANCIAL GROUP INC:			766.04	
SIGNS TO GO				
07/27/2026	DECAL	100-52310-350 REPAIR & MAINTENANCE	105.50	GENERAL FUND
Total SIGNS TO GO:			105.50	
SJE				
10/08/2026	SPARE PARTS KIT, CLACK VALVE, CLACK VALVE GASKET	620-50832-350 MINOR REPAIRS	4,055.54	SEWER FUND
10/12/2026	CLACK VALVE, CLACK VALVE GASKET	620-50832-350 MINOR REPAIRS	313.47	SEWER FUND
Total SJE:			4,369.01	
SPORTS WORLD				
10/16/2026	BRASS PLATES W/ ENGRAVING	250-55430-390 OPERATING EXPENSE	90.00	GOLF COURSE

Invoice Date	Invoice Description	GL Account and Title	Invoice Amount	Fund
Total SPORTS WORLD:			90.00	
STENNER, THOMAS				
10/21/2026	REFUND UTILITY OVERPMT	001-11105 UTILITY CASH CLEARING	84.33	CASH ALLOCATIO
Total STENNER, THOMAS:			84.33	
STRAND ASSOCIATES INC				
10/12/2026	HOSPITAL PROJECT	100-56300-218 ENGINEERING SERVICES	286.00	GENERAL FUND
10/12/2026	STORMWATER UTILITY	240-53100-218 ENGINEERING SERVICES	143.00	STORMWATER UTI
10/12/2026	SCHACHT FIELD PICKLEBALL COURTS	408-57201-390 OPERATING EXPENSES	143.00	TID #8
10/13/2026	WPDES PERMIT ASSISTANCE	620-50852-218 ENGINEERING SERVICES	2,085.97	SEWER FUND
10/13/2026	SCADA ASSISTANCE AGREEMENT RENEWAL	710-51490-390 OPERATING EXPENSE	457.70	TECHNOLOGY FU
10/12/2026	GIS SUPPORT	710-51490-390 OPERATING EXPENSE	211.42	TECHNOLOGY FU
Total STRAND ASSOCIATES INC:			3,327.09	
SUHR, KARALINE				
09/03/2026	3.5 HOURS HARVESTFEST PARADE	100-52100-390 OPERATING EXPENSE	70.00	GENERAL FUND
Total SUHR, KARALINE:			70.00	
SW WI TECHNICAL COLLEGE				
11/18/2025	FUNDAMENTALS OF FIRE SKILLS	100-52310-330 TRAVEL/EDUCATION EXPENS	251.90	GENERAL FUND
11/24/2025	FUNDAMENTALS OF FIRE SKILLS	100-52310-330 TRAVEL/EDUCATION EXPENS	125.95	GENERAL FUND
06/30/2026	FUNDAMENTALS OF FIRE SKILLS	100-52310-330 TRAVEL/EDUCATION EXPENS	377.85	GENERAL FUND
03/13/2025	ICE RESCUE TECHNICIAN- SCHROEDER	100-52310-330 TRAVEL/EDUCATION EXPENS	60.00	GENERAL FUND
03/31/2026	ROPE RESCUE TECHNICIAN- SPENSLEY	100-52310-330 TRAVEL/EDUCATION EXPENS	213.80	GENERAL FUND
03/31/2026	ROPE RESCUE TECHNICIAN- ZENZ	100-52310-330 TRAVEL/EDUCATION EXPENS	213.80	GENERAL FUND
03/31/2026	ROPE RESCUE TECHNICIAN- GALLAGHER	100-52310-330 TRAVEL/EDUCATION EXPENS	213.80	GENERAL FUND
Total SW WI TECHNICAL COLLEGE:			1,457.10	
TAYLOR MADE GOLF COMPANY				
10/07/2026	GOLF BALLS	250-55430-399 PRO SHOP MERCHANDISE	95.33	GOLF COURSE
10/12/2026	PUTTER	250-55430-399 PRO SHOP MERCHANDISE	202.43	GOLF COURSE
Total TAYLOR MADE GOLF COMPANY:			297.76	
TDS TELECOM				
10/04/2026	PHONE/INTERNET	100-51400-220 UTILITIES	43.14	GENERAL FUND
10/04/2026	PHONE/INTERNET	100-51410-220 UTILITIES	109.00	GENERAL FUND
10/04/2026	PHONE/INTERNET	100-51600-220 UTILITIES	360.53	GENERAL FUND
10/04/2026	PHONE/INTERNET	100-52100-220 UTILITIES	95.73	GENERAL FUND
10/04/2026	PHONE/INTERNET	100-52300-390 OPERATING EXPENSE	70.07	GENERAL FUND
10/04/2026	PHONE/INTERNET	100-52310-220 UTILITIES	173.06	GENERAL FUND
10/04/2026	PHONE/INTERNET	100-53210-220 UTILITIES	114.00	GENERAL FUND
10/04/2026	PHONE/INTERNET	100-55200-220 UTILITIES	114.00	GENERAL FUND
10/04/2026	PHONE/INTERNET	100-55420-220 UTILITIES	64.99-	GENERAL FUND
10/04/2026	PHONE/INTERNET/TV	250-55430-220 UTILITIES	308.13	GOLF COURSE
10/04/2026	PHONE/INTERNET	610-50620-220 UTILITIES	11.34	WATER FUND
10/04/2026	PHONE/INTERNET	610-50653-220 UTILITIES	99.70	WATER FUND
10/04/2026	PHONE/INTERNET	610-50920-220 TELEPHONE	111.39	WATER FUND
10/04/2026	PHONE/INTERNET	620-50827-220 UTILITIES	141.05	SEWER FUND
Total TDS TELECOM:			1,686.15	
THE MEAT SCHOPPE LLC				
10/15/2026	INSERVICE CATERING	100-51410-390 OPERATING EXPENSE	20.00	GENERAL FUND

Invoice Date	Invoice Description	GL Account and Title	Invoice Amount	Fund
10/15/2026	INSERVICE CATERING	610-50920-390 OPERATING EXPENSE	20.00	WATER FUND
10/15/2026	INSERVICE CATERING	620-50851-390 OPERATING EXPENSE	20.00	SEWER FUND
Total THE MEAT SCHOPPE LLC:			60.00	
TLC CONCRETE COATINGS				
09/17/2026	POLICE FLOOR REPAIR	400-57211-801 POLICE BUILDING OUTLAY	10,560.00	CAPITAL PROJECT
Total TLC CONCRETE COATINGS:			10,560.00	
TRICOR LLC				
10/02/2026	ADDITIONAL INSURED CHRIST LUTHERAN CHURCH	100-51430-510 PROPERTY & LIABILITY INSUR	49.00	GENERAL FUND
Total TRICOR LLC:			49.00	
ULINE				
10/12/2026	DOG WASTE BAGS	100-55200-390 OPERATING EXPENSE	266.61	GENERAL FUND
Total ULINE:			266.61	
USA BLUEBOOK				
10/05/2026	AERVOE INVERTED PAINT	610-50652-390 OPERATING EXPENSE	118.74	WATER FUND
09/15/2026	LONG HANDLE DIPPER CUP	620-50831-390 OPERATING EXPENSE	354.11	SEWER FUND
10/05/2026	HACH PHOSEVER POWDER PILLOWS	620-50833-390 OPERATING EXPENSE	119.38	SEWER FUND
Total USA BLUEBOOK:			592.23	
VON GLAHN, LEAH				
10/02/2026	REIMB FOOD SAFE TRAINING	250-55430-390 OPERATING EXPENSE	126.00	GOLF COURSE
Total VON GLAHN, LEAH:			126.00	
WE ENERGIES				
10/14/2026	NATURAL GAS	100-51600-220 UTILITIES	685.77	GENERAL FUND
10/14/2026	NATURAL GAS	100-51600-221 UTILITIES-THEATRE	207.29	GENERAL FUND
10/14/2026	NATURAL GAS	100-52100-220 UTILITIES	10.89	GENERAL FUND
10/14/2026	NATURAL GAS	100-52310-220 UTILITIES	37.28	GENERAL FUND
10/14/2026	NATURAL GAS	100-53210-220 UTILITIES	10.89	GENERAL FUND
10/14/2026	NATURAL GAS	100-53800-220 UTILITIES	10.89	GENERAL FUND
10/14/2026	NATURAL GAS	100-55200-220 UTILITIES	32.17	GENERAL FUND
10/14/2026	NATURAL GAS	100-55420-220 UTILITIES	68.22	GENERAL FUND
10/14/2026	NATURAL GAS	250-55430-220 UTILITIES	60.07	GOLF COURSE
10/14/2026	NATURAL GAS	610-50620-220 UTILITIES	59.10	WATER FUND
10/14/2026	NATURAL GAS	620-50827-220 UTILITIES	11.85	SEWER FUND
10/15/2026	NATURAL GAS	620-50827-220 UTILITIES	21.78	SEWER FUND
Total WE ENERGIES:			1,216.20	
WEX BANK				
10/23/2026	FLEET CARDS	100-52100-356 VEHICLE - FUEL	1,799.67	GENERAL FUND
10/23/2026	FLEET CARDS	100-52310-356 FUEL - EQUIPMENT	419.70	GENERAL FUND
Total WEX BANK:			2,219.37	
WI DEPT OF JUSTICE				
10/10/2026	TIME SYSTEM ACCESS/SUPPORT	710-51490-390 OPERATING EXPENSE	256.50	TECHNOLOGY FU
Total WI DEPT OF JUSTICE:			256.50	

Invoice Date	Invoice Description	GL Account and Title	Invoice Amount	Fund
WI DEPT OF NATURAL RESOURCES				
10/14/2026	WASTEWATER OPERATOR CERTIFICATION EXAM APPLICATION WAGNER	620-50854-330 TRAVEL/EDUCATION EXPENS	25.00	SEWER FUND
Total WI DEPT OF NATURAL RESOURCES:			25.00	
WI DEPT OF REVENUE				
10/05/2026	2026 MUNICIPAL FEE FOR ASSESSMENT OF MANUFACTURING PROPERTY	100-51520-390 OPERATING EXPENSE	1,089.37	GENERAL FUND
Total WI DEPT OF REVENUE:			1,089.37	
WISCONSIN DISTRIBUTORS				
10/07/2026	COOLER BEVERAGES	250-55430-396 BEVERAGE	148.64	GOLF COURSE
Total WISCONSIN DISTRIBUTORS:			148.64	
WOLFS GRANTLAND GRAPHICS				
10/08/2026	ENVELOPES	100-51400-390 OPERATING EXPENSE	64.33	GENERAL FUND
10/07/2026	2- NO TRESPASSING SIGNS	100-51600-390 OPERATING EXPENSE	60.00	GENERAL FUND
10/07/2026	2- NO TRESPASSING SIGNS	100-52100-390 OPERATING EXPENSE	60.00	GENERAL FUND
10/08/2026	ENVELOPES	610-50620-390 OPERATING EXPENSE	64.33	WATER FUND
10/08/2026	ENVELOPES	620-50851-390 OPERATING EXPENSE	64.34	SEWER FUND
Total WOLFS GRANTLAND GRAPHICS:			313.00	
WOOD, JACOB				
10/02/2026	REIMB FOOD SAFE TRAINING	250-55430-390 OPERATING EXPENSE	126.00	GOLF COURSE
Total WOOD, JACOB:			126.00	
Grand Totals:			835,302.12	

MINUTES
FINANCE REVIEW COMMITTEE MEETING
OCTOBER 28, 2026
5:00 P.M.

1. **Call Meeting to Order**
   The meeting was called to order at 5:00 P.M.

2. **Roll Call**
   Members present: Heather Bontreger, Matt Harper, Kate Reuter (arrived at 5:10 P.M.), and Jordan Wilson
   Members absent: None.
   Also present: Administrator Michael Kuchta and Clerk Dave Kurihara

3. **Minutes**
   Motion by Harper, seconded by Wilson, to approve the Finance Review Committee minutes of December 15, 2025, and September 2, 2026. Motion carried.

4. **2027 Utility Rates**
   Utility rate review memo was reviewed and discussed.

   Water Utility:
   - Simplified Rate Case (SRC): An inflationary adjustment capped by the Public Service Commission (currently 3%) is built into the budget and provides sufficient revenues to meet operating needs.
   - Conventional Rate Case (CRC): A comprehensive review that typically takes 7–8 months and may result in a larger rate increase (the last CRC resulted in a 15.3% increase). It provides an opportunity for the PSC to comprehensively review Lancaster's rate structure, depreciation, cost allocation, and significant upcoming capital needs, as well as unexpected major repairs such as well rehabilitation.

   Sewer Utility: No increase. The 35 percent increase in 2025 provides adequate revenues, but future increases will be necessary to address upcoming capital needs related to the treatment plant upgrade.

   Stormwater Utility: No increase necessary.

   Motion by Reuter, seconded by Bontreger to recommend Council approval of applying for a conventional rate case with the Public Service Commission. Motion carried unanimously by roll call vote.

5. **Proposed 2027 Budget**
   Clerk Dave Kurihara reviewed the budget memo, which provided a preliminary overview of the proposed 2027 budget as of the current date. The memo included updates to the Capital Projects budget and tax levy presented at the October meeting.

   Proposed Expenditures: $11,164,000
   - (Includes Fire Station Building remodeling project, which was also budgeted in 2026)

   Proposed Revenues
   - General Property Tax Levy: $1,843,791
     - (Additional $29,000 for Debt Service included in above figure)
   - Other Revenues & Balances: $9,373,209

   Proposed Tax Levy Increase
   - $39,107 or 2.2%

   Estimated Impact on Residents
   For a resident with a property assessed at $150,000 and monthly water usage of 4,000 gallons:
   - **City Property Tax**: Monthly increase of $1.34 ($70.25 compared to $68.91 in 2026)
   - **Utilities**: Monthly increase of $7.38 ($132.30 compared to $124.92 in 2026)
     - Includes an SRC increase of $1.06, and garbage increase from $12.10 to $18.42 ($6.32 monthly).
     - If a CRC is approved, the monthly water bill would increase by an additional $6.82 over 2026.

   Administrator Michael Kuchta handed out updated 2026 and 2027 Capital Improvement Plan projects.

There will be a final review of the budget after the updates discussed tonight at the next meeting along with a recommendation to the Council.

6. **Future Agenda Items/Meetings**
   Review of the event fees.
   Next meeting will be November 10 at 5:15 P.M.

7. **Adjourn**
   Motion by Harper, seconded by Wilson, to adjourn the meeting at 6:27 P.M. Motion carried.

Dave Kurihara
City Clerk

MINUTES
FINANCE REVIEW COMMITTEE MEETING
NOVEMBER 10, 2026
5:15 P.M.

1. **Call Meeting to Order**
   The meeting was called to order at 5:15 P.M.

2. **Roll Call**
   Members present: Heather Bontreger, Matt Harper (arrived at 5:49 P.M.), Kate Reuter, and Jordan Wilson
   Members absent: None.
   Also present: Administrator Michael Kuchta, Clerk Dave Kurihara, DPW Jamie McCartney, Deputy Clerk Aja Taylor and Swimming Pool Manager Emily Fecht

3. **Minutes**
   Motion by Bontreger, seconded by Reuter, to approve the Finance Review Committee minutes of October 28, 2026. Motion carried.

4. **Proposed 2027 Budget**
   Clerk Dave Kurihara reviewed the 2027 Budget transmittal memo and pointed out that the budget worksheets provide the detail behind the totals.

   There were no changes to the proposed tax levy of $1,843,791, representing a 2.2% increase from the October 28, 2026, meeting.

   Budget assumptions concerning capital projects were discussed and it was noted that they will not affect debt service until 2028 and beyond.

   Administrator Kuchta reviewed the proposed fee changes for the Golf Course and Pool/Summer Recreation as recommended by respective committees.

   Motion by Reuter, seconded by Bontreger, to recommend to Council approval of the proposed 2027 Budget and Levy as outlined in the proposed ordinance. Motion carried.

5. **Future Agenda Items/Meetings**
   None

6. **Adjourn**
   Motion by Reuter, seconded by Wilson, to adjourn the meeting at 6:07 P.M. Motion carried.

Dave Kurihara
City Clerk

City of Lancaster Golf Course Committee Meeting Minutes

Place: 5 Golf Rd., Lancaster Country Club**,** Lancaster**,** WI
Date and Time: Nov. 1, 2026

Agenda:

1. **Meeting called to order** at 3:03 p.m. CST
2. **Roll call**
   Members present: Dick Becker, Kaden Crapp, Kari Edge (quorum)
   Members absent: Kurt Bartell, Sam Stelpflug
   Staff: Justin Algrim, Michael Kuchta
3. **Public comment:** Members report that everyone is excited to still be playing, that the course still looks good, and that every day from here on out is a bonus.
4. **Golf Committee minutes 10-4-26:** Motion by Becker, second by Edge; approved on voice vote.
5. **Discuss 2027 Fee Schedule and possible action:** Staff presented a revised fee schedule based on discussion from the October meeting. The rationale behind the proposals is to appropriately value the course based on quality and regional competition, to establish an appropriate and understandable relationship among fees, and to create the foundation for a more consistent structure moving forward, especially with season passes. Everything is based on the basic greens fee; from there, most fees are a percentage of the base 9- or 18-hole rate.
   Consensus of members is that proposed fees are appropriate for a city of our size. Focus should be on Lancaster residents and players -- what people here can afford, instead of catering to outside money. We are running a business but are not out to gouge people.
   Increases in cart fees are defensible given surrounding rates and higher fuel charges.
   In the future, rates for season passes should be based on the number of rounds they can purchase. Once that foundation is established, everything can be a ratio or a multiple of that price. Doing that this year could be too much of a change.
   Motion by Edge, second Becker to recommend the fee schedule to the City Council; motion approved on voice vote.
6. **Future meeting date and time / agenda items:** Meeting will be scheduled for mid- to late February. Topics will include discussing age restrictions on driving golf carts, golf etiquette, and enforcing the carry-on policy.
   Staff will handle Early Bird sales after Thanksgiving; staff will redo necessary forms for season passes, etc.
7. **Adjourn:** Motion by Becker, second by Edge to adjourn at 3:39 p.m.

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Joint Fire Committee Meeting Minutes

Date: Wednesday Nov. 4, 2026
Place: Lancaster Fire & Rescue Building

Agenda:

1. **Meeting called to order** at 4 p.m.

2. **Roll Call**
   Members: Caden Crapp, Matt Harper, James Hibbard, Randy Oyen, John Tydrich (quorum)
   Staff: Steve Braun, Jeff Boughton, Nancy Burchett, Jackie Edge, Joanne Govier, Michael Kuchta, James McCartney, Larry Wagner
   Contractors: Chris Smoody (Delta 3); representatives from Portzen, Reilly Plumbing, Midwest Roofing

3. **Minutes of 10/7/26 committee meeting:** Motion by Harper, second by Hibbard; approved on voice vote

4. **Fire and Rescue Building Construction**
   a. Review payment requests and possible action:
      i. **Portzen Pay Application #1:** Tydrich moved to approve payment of $73,013.20, second by Hibbard; approved on voice vote
      ii. **Delta 3 Special Inspections:** Tydrich moved to approve payment of $2,400, second by Hibbard; approved on voice vote
   b. Construction update and possible action:
      i. Progress report:
      - EMS addition is framed up; asphalt will be laid on Nov. 10; plumbing and HVAC installation will begin week of Nov. 9; Delta 3 received state-approved plans, which will be kept at building.
      - Smoody and contractors reported additional change orders coming:
        - Roof work will require replacing damaged fascia and sheathing, installing blocking for insulation on east and west sides.
        - Different roof vents to attic will be needed because existing vents do not work well with metal roof.
      - Discussion about life span of concrete sealant.
      - Required project sign is installed.
      - USDA is looking for photo op in the next few months, while exterior work is continuing.
      - State inspector will be on site week of Nov. 9.

      ii. **City Council policy authorization:** To reduce delays, Council approved policy allowing Committee to authorize change orders of less than $25,000 as long as

additional costs are covered or costs do not negatively affect project budget. Council will still approve all payments.

iii. **Access control devices:** $1,935. EMS has approved paying additional cost. [After the meeting, it was discovered the full amount is $16,407. EMS met on Nov. 8 and approved the new amount.]

iv. **Exterior siding:** $88,358. EMS approved paying the additional cost.

v. **Ambulance bay heating:** $3,856.65. EMS has approved paying the additional cost.

vi. **Main level vestibule:** Quotes are $10,918 for a 36-inch door, $11,411 for a 42-inch door. EMS will discuss at monthly meeting of 11/8. [After the meeting, EMS met on Nov. 8 and approved paying $10,918.]

- Motion by Hibbard, second by Harper to approve change orders for access control devices, ambulance bay heating, and main level vestibule, contingent on EMS covering additional costs. Approved on voice vote.
- Motion by Harper, second by Hibbard to recommend that City Council approve change order for exterior siding, contingent on EMS covering additional costs. Approved on voice vote.
- To maintain cleaner paper trail, Delta 3 will bill City for change orders; City will bill EMS.

5. **Chief's report:**
   - Submitted $25,000 application to Community Fund to pay for turnout gear for new members
   - Current fire-fighting foam contains PFAS; over 1,000 gallons will be disposed of through DNR program. Value is over $40,000, but it would cost more than that to dispose of through private channels. Department has a tote with about 300 gallons of new foam, but it does not work ideally with equipment. Department is waiting for a newer product before acquiring additional stockpiles.
   - The F-150 command truck and utility body for the brush truck are on order.

6. **Update on possible raffle:** Ladders, Lights, and Sirens has not yet met to discuss. Kuchta sent notice to all town clerks; no response to date.

7. **Update on possible creation of a fire district:** Tydrich and Kuchta gave updates on their separate research. Tydrich reported there is no momentum to investigate this further.

8. **Next meeting:** Wednesday Dec. 2, 2026, 4:00 p.m.

9. **Future agenda items:** Construction meeting, elect scribe (Kuchta has served role unofficially); raffle

10. **Adjourn:** Motion by Hibbard, second by Oyen to adjourn at 4:57 p.m.

Parks and Recreation Committee Minutes

Date: Nov. 5, 2026
Place: 206 S. Madison St, City Hall – Council Chambers

Agenda:

1. **Meeting called to order** at 5 p.m.

2. **Roll call:** Kate Reuter (chair), Brandon Klaas, Tiffany Kramer, Ashley Krantz, Rod Slaght (quorum)
   Staff: Michael Kuchta, Jamie McCartney
   Public: 5 members concerned with dog park

3. **Committee minutes of Aug. 10, 2026:** motion by Slaght, second by Kramer; approved on voice vote

4. **Updates**
   - **Dog park expansion**: Fink Fencing has not yet scheduled installation. The main goal of the expansion is to provide an area for dogs that need to be separate from other dogs, Kuchta said, for whatever reason. The City does not intend to limit the area to a specific type of dog or situation. There will be a gate to the new area from Roosevelt, and a gate between the existing park and the new area. Dog owners will have to park on Roosevelt or parking in the existing south lot, then walk to the new area. Residents requested benches, dog bags, and a poop cannister in the new area. In response to a question, Kuchta explained how the City typically deals with owners who violate the park rules. McCartney will contact Peggy and Carol Soden about options and prices for additional benches.
   - **Dog park lights**: The park does not have electrical power, so adding conventional lights would add thousands of dollars in cost. Committee members suggested exploring fence-mounted, solar-powered lights, though these lights probably would not be useful in early morning. The potential donor has asked for good, better and best options, Reuter said, but has not put a price tag on the potential donation. McCartney and Klaas will investigate municipal-grade options for lights.
   - **Fall nature camp:** Krantz reported 22 children from kindergarten to 5th grade are enrolled. Only problem is that portable toilet in Schreiner Park is now locked for the season. Krantz expects to offer winter nature camp again.
   - **No parking zone on Cherry St**. City Council approved banning parking on north side of Cherry between T-ball field and regular ballfield parking lot when alternate-side parking rules are not in effect. Signs are on order.
   - **Pickleball:** City Council approved MOU with Lancaster Pickleball Association, which is now seeking donations in hopes of opening courts in Schacht Field by June. Klaas said he heard fund-raising is going well.

5. **Pool and Summer Recreation**
   - Financial report and possible action: Kuchta reviewed charts that broke down participation and financial results from the summer. Summer recreation lost about $18,300, roughly the same as 2025; revenues covered about 49% of costs, up from 43% in 2025. Recreation programs lost about $40 per participant.

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The pool lost $127,300 – about $23,000 more than in 2025. Pool revenues covered only 35% of costs – which is typical historically, though down from 2025. Lancaster pool loses an average of about $150 every hour it is open.
Kuchta said costs are cutting into city's ability to maintain other services and amenities.

- Discussion included questions about modifying safety plan approved by state to allow less staffing and fewer lifeguards, ability for lap swimmers and others to sign "swim at your own risk" waivers, and the pool hours in nearby communities.
- Further discussion about need for pool manager Emily Fecht to detail her plans for old bathhouse, so we know whether building can be rented for events next season and what structural changes need to be made to building.

6. **Discuss 2027 Fee Schedule and possible action**: Staff proposed variety of fee increases for pool activities. Committee members discussed fee increases for rec programs: to $50 for soccer league, to $25 for nature camps, and $5 increases for all other activities. Also recommended a 5% "convenience fee" to replace $3 credit card surcharge, and possibility of holding pickleball lessons if courts are open. Consensus was against any increases for facility rentals. Motion by Klaas, second by Kramer to recommend fee increases to City Council; approved on voice vote.

7. **Schedule next meeting/future agenda items:** Dog park and pool will be main agenda items. Kuchta will contact Fecht to provide dates she can be present.

8. **Adjourn**: Motion by Slaght, second by Kramer to adjourn at 6:19 p.m.

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SCHREINER MEMORIAL LIBRARY

November City Council Report

- Update - NetSW/PLAC meeting highlights:
  - Prairie Lakes Library System (our tech folks) provided an update on the 2027 computer bulk purchase, in 2026 we paid about $575 to $600 for computers. 2027 prices will be roughly double the 2026 prices! About $1,000 per PC and $1,100 to $1,200 per laptop. The reason is because RAM and SSD cards are being purchased in large quantities for data centers so prices have increased a ridiculous amount.
  - System staff have started planning a Director retreat for 2027 to include CE learning opportunities.
  - Ed (cataloger) mentioned more AI created materials are being spotted as he works to catalog material for member libraries.
  - Our next NetSW/PLAC meeting is scheduled for Friday December 4th.
- Sweets and Treats was well attended with just about 300 people visiting the library that day!
- We're working on finalizing plans for our holiday decorating contest and patron appreciation event. We don't have as many businesses signed up as we'd like, but will move forward!
- I attended the SWAL (Southwest Wisconsin Association of Libraries) annual conference on Thursday November 5th. It was held at the Iowa County Health & Human Services building in Dodgeville. We heard from a poet/published author about writing and how libraries can support writers. There was a presentation on a program called Read to Recovery that puts books in the hands of folks who may need narcotics anonymous, alcohol anonymous, grief, and other mental health topics. The third speaker that day talked about engagement efforts with patrons. It was a very interesting day.
- We will have holiday piano music on Wednesday evenings in December again!
- Upcoming holiday closures for the library:
  - November 26, 27, and 28 for Thanksgiving
  - December 24, 25, and 26 for Christmas
  - December 31, January 1, and 2 for New Years

Please feel free to reach out with any questions or comments!

Respectfully,

Martha Bauer
Director

Lancaster
POLICE DEPARTMENT

Monthly Report
October 14 – November 10, 2026

Projects/Updates:

Police Pal: Officers completed another semester of Police Pal. We visit Kindergarten through 4th grade twice every year and talk about safety topics.

Wrong way Drivers on S Madison St: Will give an update in December.

Parking Vehicles on Grass: Will bring material to Council in January.

Nuisance Properties: Building Inspector Josh Copsey, City Administrator Michael and I are continuing to work on these and hoping to have them all updated by January 1st.

New Flooring: We have completed the new flooring at the Police Department as part of the capital improvements plan. The concrete work was messy which caused us to do a deep clean of the police department. Thanks for allowing us to update the flooring, the last update was when the police department was created, 1998.

Case Reports:

Abandoned Vehicle/Nuisance/Dumpster	8
Animal Calls	2
Check Residence/Business	1
Crash	8
Criminal Damage To Property	1
Disorderly Conduct	3
Documentation/Background/Dementia	4
Drug Cases	2
EMS Calls	8
Fraud	3
Lockout - Residential/Business/Vehicle	3

Lancaster
POLICE DEPARTMENT

Municipal - Code Violation	1
Noise Complaint	1
Probation -Observed UA	4
Property - Found Items/Property	2
Runaway/Missing Person	1
Sex Assault	1
Sex Offender Release	1
Sex Offenses	1
Suspicious -Person/Vehicle/Activity	1
Theft - Retail/Shoplifting	1
Trespassing	1
Warrant - Pickup	1
Welfare Check	4
Total	63

Last Month's Activities:

October 15	City of Lancaster Meeting
October 15	PBT Certification
October 19-22	Police Pal
October 19	Chief Reukauf/Julie Inghram – Learning more about One Drive
October 19	Chief Reukauf – Council Meeting
October 19	Chief Reukauf – P&P Check in
October 21-22	LPD – Flooring update
October 23	LHS Vs. LPD Hockey
October 26	Officer Timmerman – Drug Trends Training
October 26-28	Police Pal
October 27	Officer Haverland – Mass Causality Training
October 27	Tom Tiffany in town – Extra Patrol
October 29	Chief Reukauf – Prairie du Chien Lieutenant Interviews
October 31	Halloween
November 4	Officer Brecker/Bow – K9 training
November 4	Chief Reukauf – SWTC Criminal Advisory Meeting

Lancaster
POLICE DEPARTMENT

November 10 Sgt McLimans – Traffic Safety Committee Meeting

Key Dates to Remember

May 9-15	National Police Week
May 19	Stuff the Cruiser
July 17	LPD K9 Golf Outing

Lancaster Police Department Monthly Report

Month: October 1-31, 2026

Officer's Monthly Summary

Calls of Service	Warning	Citation	Arrest	Other
Abuse Calls				1
Alarm/911 Disconnect				
Animal Calls				5
Assist Citizen				42
Assist Other Agencies				15
Child Custody/Civil Matters				
Crashes	5	1		
Criminal Damage to Property	1			3
Detox/ED				
Domestic/Disorderly Conduct	2	2		
Drug Offenses		1		
EMS/Fire Calls/Lift Assist				12
Follow Up				49
Fraud/Scams				1
Harassment				1
Keep the Peace				2
Lockout				6
Nuisance/Abandoned cars/Dumpster	8	10		
Ordinances	1	1		
Other				34
Probation: UA/Violation-Hold			3	2
Sexual Assault				3
Theft				1
Warrant				
Welfare Check				11
Total	17	15	3	188

Traffic	Warning	Citation	Arrest
ATV Offense			
Equipment Violation	20		
No DL/OAR/OAS		2	
No Insurance	5	2	
Non Registration	9		
Other	27	1	
OWI			
Seatbelt			
Speed	30	3	
Totals	91	8	0
Total Number of Stops	**84**		

Walk Throughs	
Winskill	18
St. Clement	4
Middle School	7
High School	10
Library	2
Total	41

Parking Summary by Ordinance

Ordinance Description	October 2026	October 2025	Year to Date
2 HOUR PARKING VIOLATION	27	36	250
24 HOUR	2	14	42
48 HOUR PARKING	4	24	45
ALTERNATIVE SIDE PARKING VIOLATION	0	0	278
NO PARKING 2AM TO 6AM	0	6	16
OTHER PARKING VIOLATION	1	0	11
PARKING IN NO PARKING ZONE	0	4	4
PARKING WITHIN 15 FEET OF FIRE HYDRANT	0	0	0
Parking Ticket Fines Deposited in October (Cash or Check)	$225.00		
Parking Ticket Fines Deposited in October (Credit/Debit)	$185.00		

Public Works

Met with Ross from Municipal One about Well 3 rehab

Checked out two properties for sink holes near sewer main

Continuing to work in Iwrorq and train employees

Went to La Crosse to get the new dump truck

Two-day salt webinar with Scot and Alex

Back batteries inventoried and ordered for water and wastewater

Set up and tear down Senior Center for Elections

Worked with New Horizons to get a larger fuel barrel

Communicated with all our hangar leases about the Secret Service TRF at the airport

Made sure new equipment is up to date on insurance

Helped a pilot out that had plane issues

Airport credit card machine malfunctioning a couple of times

Water main break on S. Tyler St

St. Clements 2nd graders toured city hall and well

Sat in on DNR PFA's webinar for grants

Joint Fire committee

Field trip to Mt. Horeb and Ridgeway wastewater facilities

Met with Flynn Heating and Cooling to take over maintenance of heating and AC units

Met with Grant County Traffic Safety Committee about wrong way traffic

Worked with Scott and Alex to develop a plan for the winter with 1 less employee

Parks

Continuing to mow when needed

Continuing to winterize everything

This will most likely be the seasonal helps last week

Cutting and trimming trees on the golf course

Water

Finished painting the pool

Water main break

Tower one taken out of service to have repair work done to the Cathodic Protection

It is now back online

Repaired a couple of fire hydrants

Valve Turning

Wastewater

Repaired skimmers

Jetting sewers

Fall Sludge hauling completed

Bearing changed in the RBC's

Wastewater field trip to Mt. Horeb and Ridgeway

Chemical tank emptied and cleaned

Streets

Leaf pick up began and is continuing

New no parking signs installed

Inlet and sidewalk repairs

Landscaped two storm water outlets

Put up no trespassing signs for the city hall and PD stairs to the roof

Water main break

Cleaned up and put away asphalting equipment

Nick Abing's last day was November 4th

Street Sweeping

Administrator's Report

For City Council meeting of Nov. 16, 2026

Dates to Remember

- Prosperity Southwest: Friday Nov. 20, 9:30 p.m., Dodgeville
- Thanksgiving Day: Thursday Nov. 26, City Hall closed
- Joint Fire Committee: Wednesday Dec. 2, 4 p.m.
- Grant County Economic Development Corp. Annual Meeting: Wednesday Dec. 2, 6 p.m., Potosi
- Frosty Night of Cheer: Friday Dec. 4, 5 p.m., The Square
- Chamber Board: Wednesday Dec. 9, 8 a.m.
- Library Board: Wednesday Dec. 9, 5 p.m.
- Highway 61 Concert Series: Wednesday Dec. 9, 6:30 p.m., Bomber and Red
- Chamber Holiday Party: Thursday Dec. 10, 4-6 p.m., Doolittle's
- Santa at the Courthouse: Saturday Dec. 12, 9-11 a.m.
- Plan Commission: Monday Dec. 14, 6:30 p.m.
- City Council: Monday Dec. 21, 6:30 p.m.

Project Updates

Chamber of Commerce. The Chamber board held two strategic planning sessions this fall. Among areas of immediate focus: scaling back events in 2027; tightening up governance, structure, and priorities; and working with other chambers to increase room taxes region-wide from 5% to 8%. If there is a room tax consensus, the Council will be asked to amend city ordinance to implement the change locally. Also, worked with State Theaters to enable the Chamber to show its own holiday movie on Friday night Dec. 4 in conjunction with Frosty Night of Cheer.

Community Foundation. Submitted an application seeking a $48,000 grant to install a high-resolution, programmable LED sign in front of the Grantland Theater. The sign would promote movies, theater, concerts and other events at the Grantland. It also would serve as a community-wide bulletin board promoting events for the city, county, schools, churches, and civic groups.

Comprehensive Plan. Continue working with regional planning to develop the timeline and structure for revising the city's 2009 plan. Current focus is on designing a community-wide survey, creating a steering committee representing a wide range of city constituencies, and creating a more specialized steering committee to focus on the central business district. More details will be presented in December to the Plan Commission, which legally has jurisdiction over the Comprehensive Plan.

Elections. A total of 1,581 Lancaster residents voted in the Nov. 3 federal, state, and county elections.

First Impressions. Lancaster's volunteers held an initial meeting with UW Extension to prepare an exchange with Dodgeville to evaluate each other's communities using an agreed-upon set of priorities. Next step for the Lancaster team: add a few more members and select the most useful criteria through which Dodgeville visitors would assess Lancaster.

Highway 61 Concert Series. Promoter Sam Ness has sketched out a lineup through April 2027. Beginning in December, most concerts will add an opening act; the goal is to widen the appeal for audiences and to spotlight local performers, on top of the usual touring headliners.

Long-Term Disability Insurance. City will switch policies to Madison National Life, which will save us $3,388 in annual premiums, and lock in the premium for 2027, 2028 and 2029.

Nuisance Properties. *See separate memo*

Saputo. Yörüksüt expects to close on its purchase of the vacant Saputo plant on Nov. 17. The Turkish company currently exports to the U.S.; Lancaster would be its first U.S. production site. When fully operational, the company expects to employ about 50 workers producing yogurt and kefir.

Yörüksüt is still working out production details but expects, at the very least, to seek a right of first refusal to purchase the vacant city-owned parcel south of the plant. Equipping the plant and bringing it online are likely to take at least a year.

Yörüksüt's engineers are talking with city engineers at Strand to understand the impact of production on the city's wastewater capabilities. At least some pretreatment on site is likely.

Streets Department Staffing. Nick Abing resigned effective Nov. 4. At this point, we are leaving the position unfilled.

Street Reconstruction. Held preliminary discussions with Strand Associates, which will prepare task orders for the following capital projects scheduled for 2027. At least some of these are expected to be ready for Council action in December:

- complete reconstruction of S. Adams between Oak and Lincoln
- new sidewalk construction on the east side of Roosevelt in Arrow Ridge and west on Lincoln to connect with the current dead-end sidewalk
- stormwater management along Elm St. near the high school and Fairgrounds

Wastewater Treatment Plant. Jamie McCartney, Mark Wood and I joined Phil Severson from Strand in tours of treatment plants in Mount Horeb and Ridgeway. Our focus was activated sludge treatment options that would provide more effective phosphorus removal. The options would replace the trickling filter and rotating biological contactors (RBCs) in Lancaster's plant. I also met with wastewater and funding specialists at MSA in Dubuque about Lancaster's WWTP challenges.

<u>Comings and Goings (since Oct. 19)</u>

Chamber Board of Directors; Finance Review Committee; Fire Department membership meeting; Golf Course Committee; Parks and Recreation Committee; St. Clement 2nd Graders Tour of City Hall; Steering Committee for WEDC fellowship; UW Extension Housing Summit

Nuisance Properties

Police chief Debra Reukauf, building inspector Josh Copsey, city attorney David Helmke, and I continue a concerted effort to request (and, as necessary) pressure property owners to eliminate issues that are public nuisances. Most of the issues are dilapidated structures, long-delayed repair projects, or accumulations of vehicles and junk. These situations endanger public safety, create eyesores that fall short of community standards, and/or drive down neighboring property values.

In the past few months, verbal warnings, official letters, or additional enforcement steps have been taken with 14 properties. Two have fixed the issue, two have been issued citations and/or been taken to court, five have taken at least intermediate steps to address the issues, and five have not responded to initial enforcement steps.

A rundown:
Citations or legal action pending
333 E. Linden
905 W. Elm

Fixed issues
223 W. Maple
233 W. Maple

Work in progress
151 S. McKinley
221 S. Jackson
231 S. Jackson
341 S. Washington
1035 Beetown Road

No meaningful action
108 S. Madison
229 E. Cherry
246 W. Oak
533 W. Maple
548 W. Pine

Lancaster
WISCONSIN

2027 Budget Transmittal Memorandum

To: Mayor LaBudda & Council

From: David Kurihara, City Clerk/Treasurer

Date: November 16, 2026

Re: 2027 Recommended Budget

Attached (**Attachment 1**) for your consideration is the proposed **2027 Budget Ordinance**. Detailed budget worksheets included separately. Expenditure estimates are based on data through mid-October, and revenue estimates through mid-November.

The public hearing on this budget is scheduled for **Monday at 6:30 P.M.**, after which the Council may approve the budget as submitted, make amendments, or defer action to a later meeting.

INTRODUCTION

The City Council previewed the 2027 Budget at its October 19 Council meeting. **The proposed budget includes a tax levy of $1,843,791, which includes an additional $29,000 for Debt Service from prior Council discussion.**

Total governmental fund expenditures are $11,164,000, up from $9,525,000 in 2026, representing a 17.2% increase, driven by a 29.2% increase in Capital Outlay (including the $2,852,000 Fire Station Building Remodeling project) ($2,250,000 was budgeted in 2026). However, Public Works, Public Safety, Culture/Recreation/Education, and Conservation & Development are seeing increases.

Debt service has increased by $29,000 (2.6%) due to debt payments from current debt issuances.

For 2027, a **2.2% tax increase ($39,107)** is proposed compared to **7.1% ($119,224)** increase in 2026. This increase primarily results from higher debt service obligations (see Table 1).

Table 1 Levy	2026 Adopted	2027 Proposed	$ Change	% Change
Operational				
General Fund	$ 414,684	$ 409,791	$ (4,893)	-1.2%
Library Fund	290,000	305,000	$ 15,000	5.2%
Debt Service	1,100,000	1,129,000	29,000	2.6%
Total	$ 1,804,684	$ 1,843,791	$ 39,107	2.2%

BUDGET HIGHLIGHTS

- Tax levy: $1,843,791 (2.17% increase)
- Total governmental fund expenditures: $11.2 million (17.2% increase)
- Capital Improvement Plan: $7.918 million, including $4.710 million in the Capital Projects Fund and $3.208 million in other funds.
- Shared revenue: $1.5 million (43.8% of General Fund revenue)
- Utility rates: A 3% Simplified Rate Case (SRC) is financially adequate for 2027. A Conventional Rate Case (CRC) is not necessary solely to improve the utility's 2027 financial position but remains an option if the City wants a comprehensive review of the Water Utility's financial structure or needs additional revenue to fund future major capital needs and repairs, such as well rehabilitation. The Finance Review Committee is recommending a CRC.

OPERATIONAL LEVY

The proposed levy of $1,843,791, reflecting a 2.2% increase from the previous year, complies with the 2026 levy limit established by the Wisconsin Department of Revenue. The allowable levy for 2026 for the 2027 Budget, factoring in adjustments for all General Obligation debt due and construction growth, is $1,843,791.

Despite these limitations, the City can meet its 2027 governmental fund operating expenditures with shared revenue totaling $1,489,100, representing 43.8% of the General Fund's budgeted revenue. This includes an additional $27,000 in sales tax revenue, subject to annual fluctuation based on the previous year's collections.

DEBT SERVICE LEVY

The debt service levy, which is exempt from the levy limits, will increase by 2.6% to cover principal and interest payments due in 2027. Key highlights include:

- Ten (10) outstanding general obligation debt issues totaling $11,715,250 with an additional borrowing capacity of $9,857,450 under state law (see chart below).
- $1,189,000 is the actual 2027 debt-service expenditure requirement and $60,000 is the Town's contribution, resulting in a $1,129,000 City debt-service levy.

			G.O. Debt	2027 Principal & Interest					
	Issue	G.O. Debt	Outstanding	Debt Service	Other	Remaining			
Purpose	Date	Issued	12/31/2026	Fund	Funds	Principal	Interest	Total	Years
Library	9/16/2014	$ 1,560,000	$ 1,190,000	$ 175,000		$ 1,060,000	$ 155,000	$ 1,215,000	2028-2034
2014-2016 Projects	11/10/2014	1,420,000	360,000	111,360	12,838	245,000	7,613	252,613	2028-2029
TIF #3	11/20/2017	635,000	73,750		76,313	-	-	-	
TIF #3, Library, 2017-2018 Projects	12/11/2017	2,975,000	1,235,000	119,970	133,900	1,020,000	184,694	1,204,694	2028-2037
2019-2020 Projects	6/20/2019	3,235,000	2,395,000	226,430		2,245,000	449,845	2,694,845	2027-2039
2021 Projects	4/14/2021	960,000	835,000		42,475	810,000	113,300	923,300	2028-2040
Fire Trucks and 2022 Projects	5/31/2022	1,655,000	960,000	168,020		820,000	107,018	927,018	2028-2032
2023 Projects	9/15/2023	995,000	696,500	129,440		597,000	89,919	686,919	2028-2033
2024-25 Projects	11/14/2024	2,725,000	2,345,000	146,820	92,925	2,205,000	830,325	3,035,325	2028-2046
2026 Projects	4/30/2026	1,625,000	1,625,000	111,960	22,973	1,585,000	640,169	2,225,169	2027-2044
		$ 17,785,000	**$ 11,715,250**	$ 1,189,000	$ 381,424	$ 10,587,000	$ 2,577,883	$ 13,164,883	
Legal Debt Capacity (5% of Equalized Value			21,572,700	-					
Unused Borrowing Capacity			**$ 9,857,450**	(60,000)	Less: Town's Share of Fire Truck Debt				
				-	Less: Reserve in Debt Service Fund				
				$ 1,129,000	**2027 Debt Service Levy**				

PROPRIETARY FUND BUDGETS

Summaries of the utility and technology budgets are provided in the chart below. Stormwater is included in the Governmental Funds section.

	2027 Budget				Projected Cash
Fund	Rate Increase	Revenues	Expenses	Income (Loss)	at 12/31/2027
Water	3%	$ 1,259,600	$ 1,229,600	$ 30,000	$ 455,900
Sewer	0%	1,640,300	1,456,300	184,000	271,100
Stormwater	0%	256,000	499,000	(243,000)	132,500
Technology	N/A	120,000	100,000	20,000	-

Utility rates for sewer and stormwater will remain unchanged. The Water Utility has a budgeted 3% rate increase; however, a conventional rate case is being recommended by the Finance Review Committee as an opportunity to have the Public Service Commission perform a comprehensive review of the utility's financial structure.

ESTIMATED IMPACT ON RESIDENTIAL PROPERTY

Pending the State Tax Credit, First Dollar Tax Credit; Lottery Tax Credit and Grant County Tax Levy Apportionment the estimated 2026 mill rate for Lancaster residents is $17.46 per $1,000 of assessed value, up from $17.04 in 2025, mainly due to the TID portion increasing 20.75% respectively but offset by a decreasing SW Technical College portion of 6.5%. The City's levy rate rises to $5.62 per $1,000 in 2026, compared to $5.51 in 2025, along with a slight increase in assessed valuation from $327,246,200 to $328,138,600 (0.27%).

BREAKDOWN OF TAXES PAID ON $150,000 HOME

Charts 1, 2, and 3 illustrate the tax distribution across a $150,000 assessed home:

- Chart 1: 2026 Taxes – 2027 Budget, across all districts ($2,620)
- Chart 2: 2025 Taxes – 2026 Budget, across all districts ($2,557)
- Chart 3: 2026 City Taxes – 2027 Budget, ($843 plus TID of $326 = $1,169 in 2026)

Chart 1
2026 All Taxing Jurisdictions Property Taxes ($2,620) on $150,000 home in Lancaster

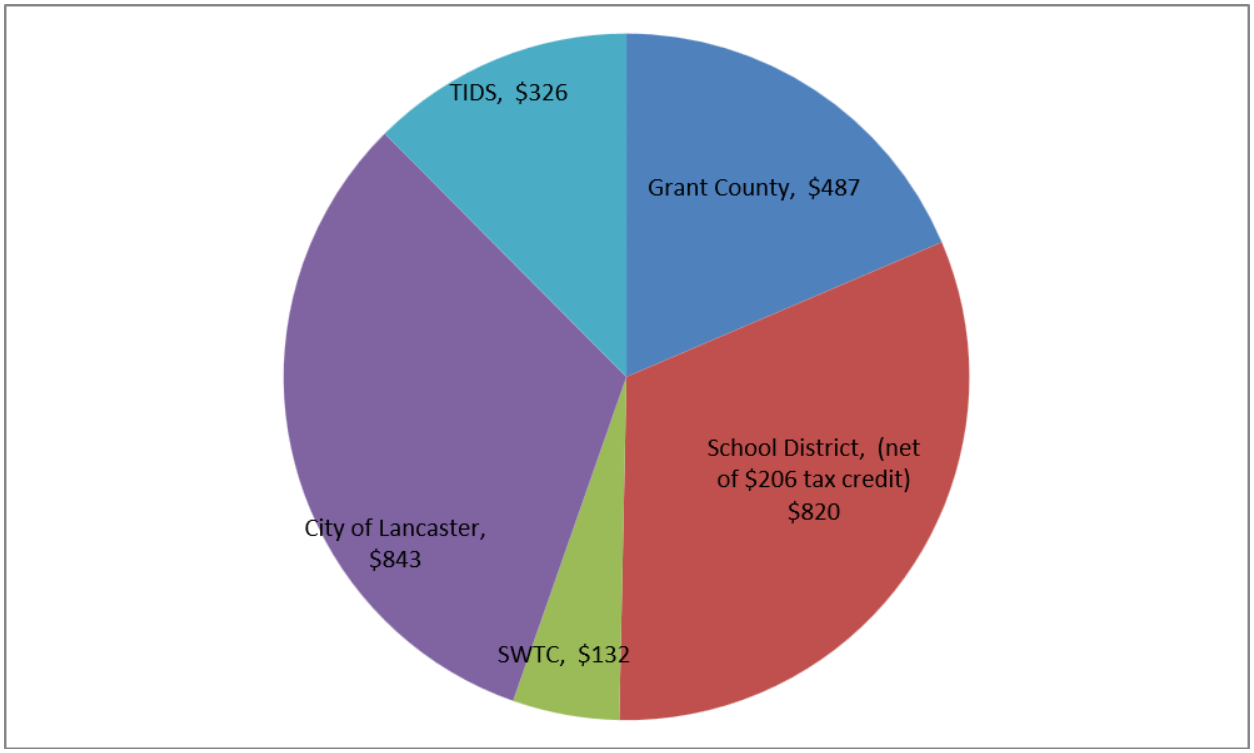


Chart 2
2025 All Taxing Jurisdiction Property Taxes ($2,557) on $150,000 home in Lancaster

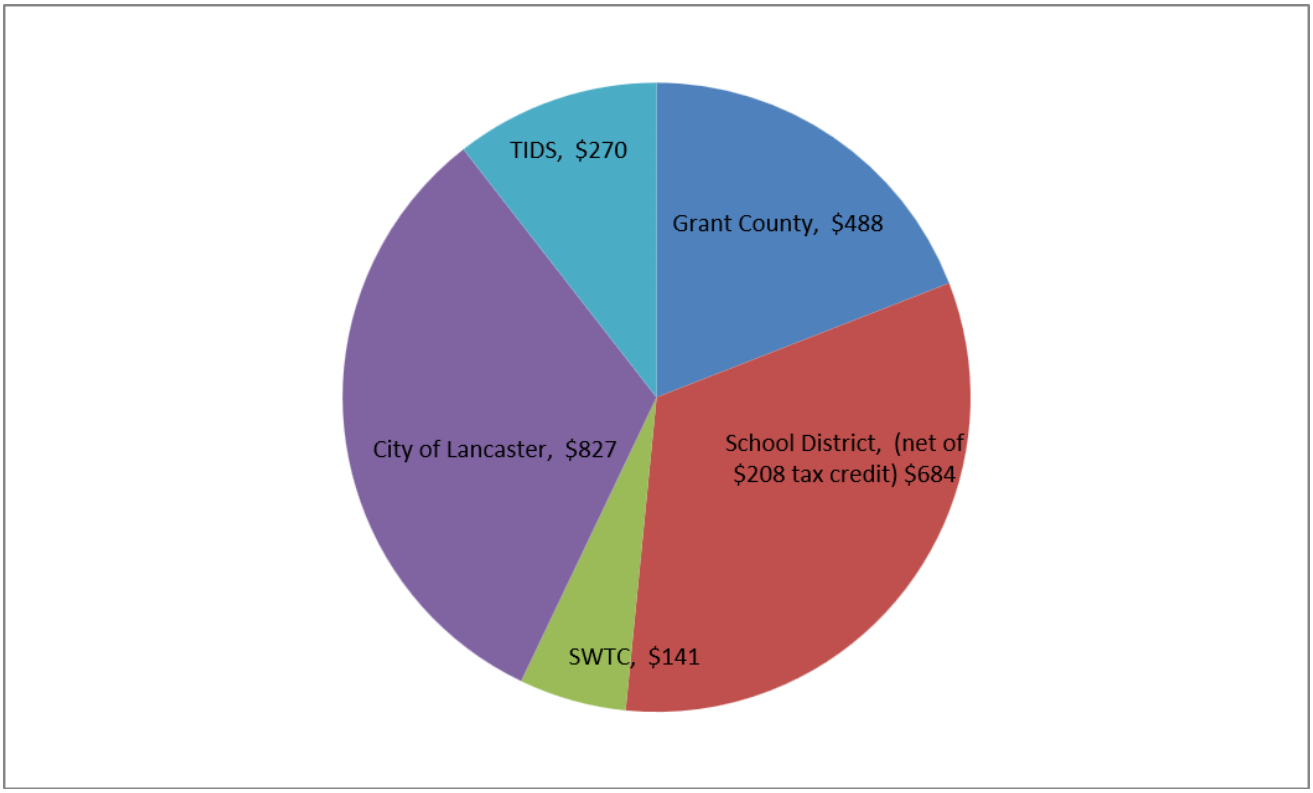
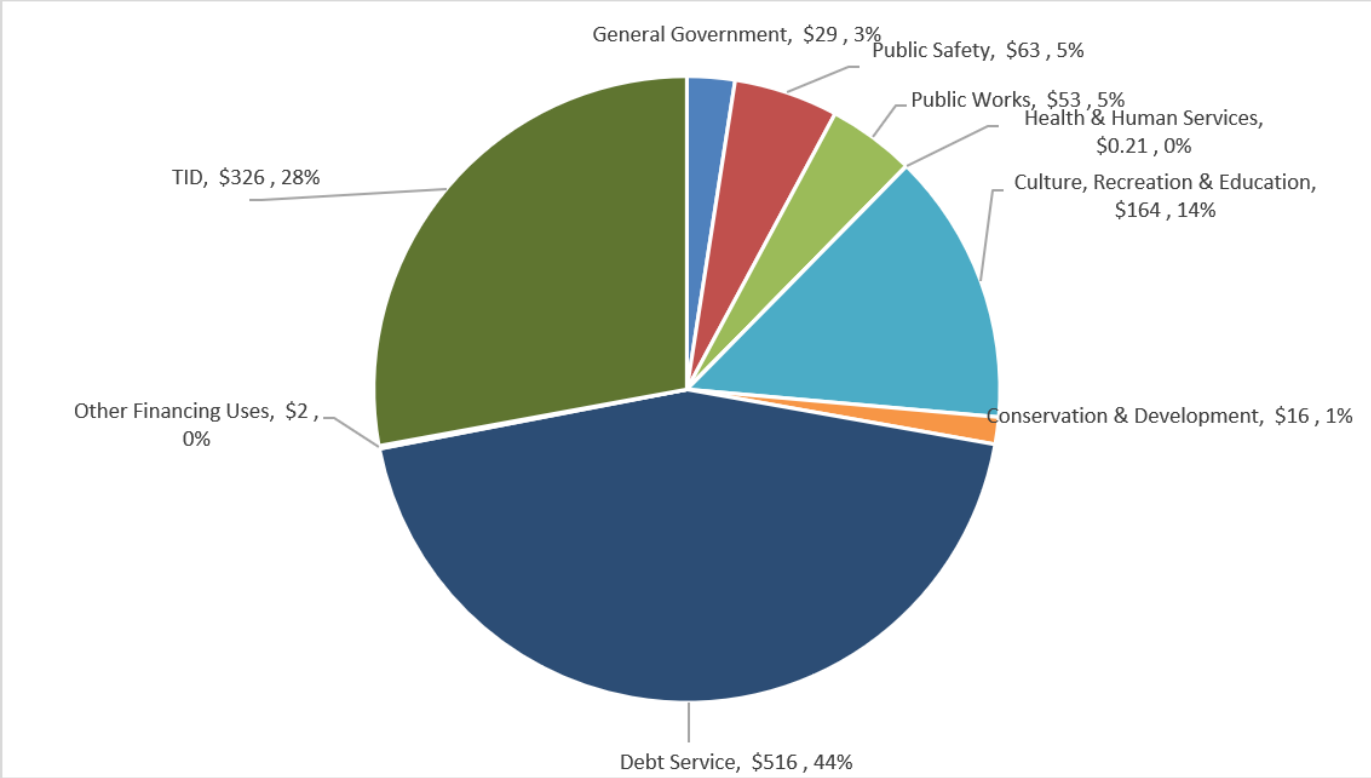
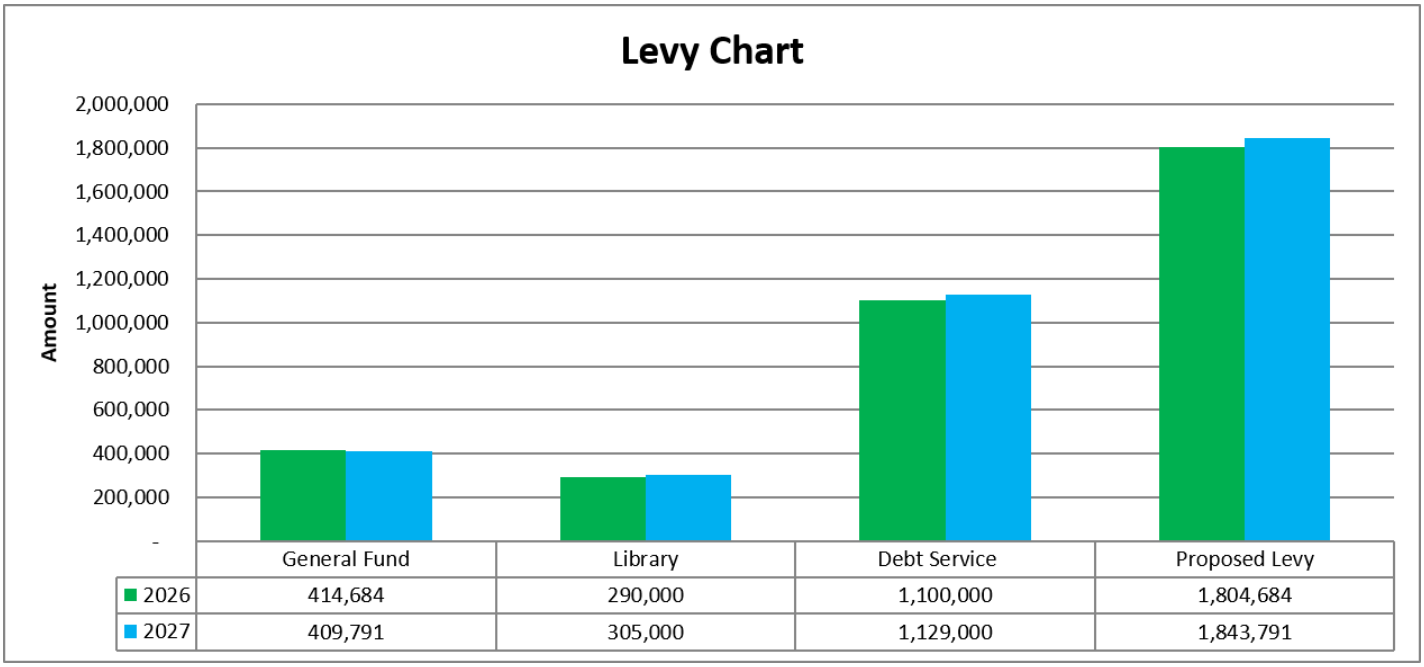


Chart 3
City Only Portion of Property Taxes $1,169 ($843 plus TID of $326) on $150,000 home in Lancaster



GOVERNMENTAL FUNDS – EXPENDITURES
The accompanying chart provides a category-by-category comparison of City levy spending in 2027 versus 2026.



OTHER SPECIFIC ITEMS

Capital Projects Fund Budget and Other Funds

Outlined below is the Capital Projects Fund schedule for 2027.

Capital Projects-Fund 400
2027 Budget

Project Name	Dept	Cost	Grant	Donations	Town Contribution	Funds on Hand	Long Term Notes	Total Fund
SCBA Airpacks	Fire Dept	370,000	370,000					370,000
Fire Station Building	Fire Dept	2,852,000	1,125,000	637,000	436,000		654,000	2,852,000
Irrigation Controls	Golf Course	45,000					45,000	45,000
Toro Greenmaster eTriflex 3370	Golf Course	71,000					71,000	71,000
Toro Workman	Golf Course	40,000					40,000	40,000
Ball Diamond Lights	Parks	80,000		80,000				80,000
Sidewalk Replacement	Street	25,000					25,000	25,000
Adams Street Reconstruction	Street	587,000					587,000	587,000
Dump Truck w/Snow Equipment	Street	240,000					240,000	240,000
Dump Truck	Street	100,000					100,000	100,000
Endloader	Street	-	-		-	-	-	-
Skid Steer Loader	Street	50,000					50,000	50,000
Street Paving	Street	250,000	-				250,000	250,000
Capital Projects Fund Budget		**$4,710,000**	**$1,495,000**	**$ 717,000**	**$ 436,000**	**$ -**	**$2,062,000**	**$4,710,000**

Capital Projects Other Funds
2027 Budget

Project Name	Fund	Cost	Grant	Donations	Town Contribution	Funds on Hand	Long Term Notes	Total Fund
Curb and Gutter	Stormwater	25,000				25,000		25,000
High School/Fairgrounds	Stormwater	350,000				350,000		350,000
Adams Street Reconstruction	Stormwater	35,000				35,000		35,000
Terra Topper	Golf Course	5,000				5,000	-	5,000
Sidewalk Roosevelt	TID #8	25,000				25,000		25,000
Industrial Development	TID #8	115,000	-		-		115,000	115,000
WWTP Design	Sewer	1,800,000				-	1,800,000	1,800,000
Adams Street Reconstruction	Sewer	253,000					253,000	253,000
Pickup Truck	Water	70,000				70,000		70,000
Adams Street Reconstruction	Water	295,000					295,000	295,000
Tower #2 Painting	Water	235,000	-				235,000	235,000
Capital Projects Other Funds		**$3,208,000**	**$ -**	**$ -**	**$ -**	**$ 510,000**	**$2,698,000**	**$3,208,000**
Capital Improvement Plan Total		**$7,918,000**	**$1,495,000**	**$ 717,000**	**$ 436,000**	**$ 510,000**	**$4,760,000**	**$7,918,000**

Salaries & Benefits

Wages:

A 4.0% across-the-board wage increase and full-time exempt staff adjustments are budgeted for 2027, except for police officers (under a separate agreement) and Library staff (governed by the Library Board).

Health Insurance:

Health insurance premiums are budgeted to increase 5.3% in 2027, compared with no increase in 2026 under Medical Associates. Employee premium contributions remain at 12.5%, except for police officers, whose contribution is 10%.

Retirement:

The City will contribute 7.25% for general employees, up from 7.2% in 2026, and 14.54% for police, the Fire Chief, and the EMS Director, down slightly from 14.8% in 2026, for all eligible employees.

CONCLUSION
The proposed budget maintains current service levels while funding key capital projects, including the Fire Station Building, golf course equipment replacement, park building maintenance, and street equipment and paving improvements.

The increase in the tax levy primarily addresses slightly higher scheduled debt service associated with the City's ten outstanding debt issuances.

The estimated total annual cost for services (taxes, utilities, and garbage collection) on a $150,000 home in 2027 is **$4,208**, up from **$4,056 in 2026 — a 3.74% increase** or approximately **$12.66 per month**.

For City-specific services, 2027 costs on a $150,000 home are **$2,431**, up from $2,326 in 2026 — an annual increase of **$105**, or **$8.75 per month**. The increase reflects a 3% water rate increase of **$1.06** per month. If a 19.3% increase were implemented as a result of a conventional rate case, the increase would be approximately $6.82 per month; however, such an increase would not be implemented until at least mid-year.

RECOMMENDATION
Administration recommends the **City Council adopt the proposed 2027 budget** as outlined in the accompanying **Budget Ordinance**.

CITY OF LANCASTER
2027 BUDGET AND 2026 TAX LEVY ORDINANCE
NO. 2026-11

Appropriating the necessary funds for the operation of the government and administration of the City of Lancaster, Grant County, Wisconsin for the year 2027.

The Common Council of the City of Lancaster, Grant County, Wisconsin do ordain as follows:

Section 1. There is hereby appropriated out of the receipts of the City of Lancaster, Grant County, Wisconsin, for the year 2027, including monies received from the general property tax levy to various purposes specified in the budget presented herewith for the purposes therein stated, the following amounts:

All Governmental Funds	2027 Budget
REVENUES:	
Taxes:	
General Property Taxes	$ 1,843,791
Other Taxes	180,209
Special Assessments	5,000
Intergovernmental Revenues	3,538,000
Licenses and Permits	84,000
Fines, Forfeitures & Penalties	38,000
Public Charges for Services	1,438,000
Intergovernmental Charges for Services	272,800
Miscellaneous Revenues	1,285,200
Other Financing Sources	2,175,000
TOTAL REVENUES	10,860,000
Cash Balance Applied	357,000
TOTAL REV. & CASH BALANCE APPL.	11,217,000
EXPENDITURES:	
General Government	548,000
Public Safety	1,195,000
Public Works	1,483,000
Health & Human Services	60,000
Culture, Recreation & Education	1,607,000
Conservation & Development	310,000
Capital Outlay	4,710,000
Debt Service	1,189,000
Other Financing Uses	62,000
TOTAL EXPENDITURES	$ 11,164,000

All Governmental and Proprietary Funds Combined	Fund Balance Jan. 1, 2027	Total Revenues	Total Expenditures	Fund Balance Dec. 31, 2026	Property Tax Contribution
General Fund	$ 1,324,900	$ 3,457,000	$ 3,557,000	$ 1,224,900	$ 409,791
Special Revenue Fund	436,800	1,504,000	1,679,000	261,800	305,000
Debt Service Fund	266,300	1,189,000	1,218,000	237,300	1,129,000
Capital Projects Fund	442,600	4,710,000	4,710,000	442,600	-
Internal Service Fund	(35,900)	115,000	90,000	(10,900)	
Enterprise Fund	16,140,400	2,911,700	2,681,700	16,370,400	
	$ 18,575,100	$ 13,886,700	$ 13,935,700	$ 18,526,100	$ 1,843,791

Section 2. There is hereby levied a tax of $1,843,791 on all the taxable property within the City of Lancaster as returned by the assessor in the year 2026, for the uses and purposes set forth in the budget.

Section 3. The City Clerk is hereby authorized and directed to spread this tax on the current tax roll of the City of Lancaster.

Section 4. This ordinance shall take effect and be in force from and after its passage and publication.

Dated this 16th day of November 2026

ATTEST:

Shayne A. LaBudda, Mayor — David A. Kurihara, City Clerk

Publish: November 19, 2026

	2026 RATES	2027 RATES	
Daily Green Fees		**Proposed**	**Notes**
Weekday			
9 holes	$21	$22	increase $1
18 holes	$29	$31	increase $2
HS Student (Age 17 & under) with current student ID			
9 holes	$10	$11	50% discount
18 holes	$15	$16	~ 50% discount
College Student (Age 18-23) with current student ID			
9 holes	$17	$18	$4 off
18 holes	$25	$27	$4 off
Active Military with current ID			
9 holes		$18	$4 off
18 holes		$27	$4 off
Twilight Golf - May-August, 6 p.m.-sunset; includes green fee and cart (Not valid for League play)	$34	$38	same as 9-hole rate
Foursome Special - before noon; includes carts	$41	$43	~15% discount on 18-hole rate
League member on scheduled League day - green fee and cart	$30	$32	~15% discount on 9-hole rate
Tournament - 9 holes with cart	$31	$32	~15% discount
Tournament - 18 holes with cart	$35	$43	~15% discount
Tournament - 9 holes with cart, with season pass	$15	$15	~60% discount
Tournament - 18 holes with cart, with season pass	$15	$20	~60% discount
Weekend			
9 holes	$24	$26	increase $2
18 holes	$33	$36	increase $3
HS Student (Age 17 & under) with current student ID			
9 holes	$12	$13	50% off
18 holes	$17	$18	50% off
College Student (Age 18-23) with current student ID			
9 holes	$20	$21	$5 off
18 holes	$29	$31	$5 off
Active Military with current ID			
9 holes		$21	$5 off
18 holes		$31	$5 off
Twilight Golf - May-August, 6 p.m.-sunset; includes green fee and cart (Not valid for League play)	$34	$42	9-hole rate
Foursome Special - before noon; includes carts	$44	$54	$5 off 18-hole rate
Tournament - 9 holes with cart	$35	$36	~15% discount
Tournament - 18 holes with cart	$37	$50	~15% discount
Tournament - 9 holes with cart, with season pass	$15	$17	~60% discount
Tournament - 18 holes with cart, with season pass	$15	$23	~60% discount
~~Ten Hour Tournament Pass (up to 80 people)~~	~~$5,933~~		Eliminate

	2026 RATES	2027 RATES	
Miscellaneous	**2026**	**2027 Proposed**	**Notes**
Reciprocal (includes green fees and cart; not valid for League or Tournament play)			
9 holes	$24	$28	$10 off regular weekday rate
18 holes	$30	$44	
Guest (season pass holder brings a guest) - with cart			
9 holes	$27	$32	Same as weekday tournament rate
18 holes		$43	
Spring/Fall - 9 holes with cart	$28	$33	$5 off
Spring/Fall - 18 holes with cart	$35	$44	$10 off
Lancaster HS golf team: Boys play free of charge when tee times are available April through end of the season in June. Girls play free of charge when tee times are available August through end of the season in October.			No change

Cart Rental (per person)	**2026**	**2027 Proposed**	
9 holes	$13	$16	Plus $3
18 holes	$19	$23	Plus $4
Twilight cart rate	$13	$16	Plus $3
Rider not playing fee - 9 holes	$13	$16	Plus $3
Rider not playing fee - 18 holes	$19	$23	Plus $4
Tournament cart deposit (refunded if all carts are returned by 7:30 p.m.) Tournament organizers must pay all rental and delivery costs for extra carts, as needed.	$300	$300	No change

Cart notes:

Golfers must be age 16 or older to rent a cart.	
All golfers must pay the Daily Cart fee or have an Annual Pass (no exceptions). If a guest rides in a private cart, they must pay the appropriate cart fee.	
All League golfers must have either their own cart pass or a league membership, otherwise they will have to pay the appropriate cart fee.	
League members playing warm-up holes must pay for their cart before warming up; they must pay the 18-hole fee.	

Banquet Hall	**2026**	**2027 Proposed**	**Notes**
2 hours	$100	$110	increase $5/hour
Up to 7 hours	$300	$335	increase $5/hour
Additional hours (per hour)	$25	$25	No change
Bartender fee per bartender (5 hours)	$75	$80	increase $1/hour

	2026 RATES		2027 RATES		
Season Pass	**Regular Rate**	**Early Bird**	**Regular Rate**	**Early Bird***	**Notes**
Single	$800	$777	$848	$806	increase: 6%
Single: Senior/Young Adult** (age 65 or older/younger than age 35 by Jan. 1, 2027)			$763	$725	10% discount off regular single rate
~~Single Executive - younger than age 35~~	~~$660~~	~~$641~~	Eliminate	Eliminate	Eliminate
~~Couples Executive-each younger than age 35~~	~~$908~~	~~$882~~	Eliminate	Eliminate	Eliminate
~~Couples Senior-each age 65 or older by Jan. 1, 2027~~	~~$974~~	~~$945~~	Eliminate	Eliminate	Eliminate
Couples			$1,060	$1,007	25% over single rate
Couples: Senior/Young Adult** (both individuals must be age 65 or older/younger than age 35 by Jan. 1, 2027)			$954	$906	10% off couples rate
Family (Passes include children age 23 or younger who are living at home, enrolled in school, and can produce a current student ID)	$1,025	$995	$1,272	$1,208	50% over single rate
Single College Student (ages 18-23, must be enrolled and produce a current student ID)	$388	$376	$424	$403	50% discount on single rate
Single High School Student (age 17 or younger, must be enrolled and produce a current student ID)	$277	$269	$297	$282	65% discount on single rate
Corporate - 4 passes (w/ proof all 4 people work at the same business), 4 cart passes, 12 guest passes	$3,535	$3,432	$3,977	$3,778	increase: ~12.5%
League Day Pass (includes cart). Valid only day of League play; expires after League tournament	$570	$553	$594	$564	30% discount on single rate
** Age discounts are ~ 10% discount off regular rate			* Early Bird price ~ 5% discount		
Annual Cart Pass	**Regular Rate**	**Early Bird**	**Regular Rate**	**Early Bird***	**Notes**
Single	$560	$520	$616	$585	increase: 10%
Couple	$718	$696	$770	$732	25% over single rate
Trail Fee (per personal cart used on course; this is above any storage fee that applies)	$343	$333	$377	$358	increase: 10%
Cart Shed Storage - Paid by individuals storing personal cart in Lancaster Country Club cart shed (no sales tax)	$139	$135	$153	$145	increase: 10%

Notes:

Only season-pass holders have personal cart privileges. Private cart use is only for people listed on the cart pass.
Children ride free when accompanying a paying member; they must rent a cart if playing alone.

PARK & REC DEPARTMENT FEES	2026	2027 Proposed	Anticipated Additional Revenue 2027
Pool			
Season Pass	$85	$100	$705
Additional cost per person for a Family Pass	$25	$30	$4,930
Babysitter Pass: Must be present with Family Pass member	$25	$40	$510
Swimming Lessons			
Levels 2-6	$40	$40	$0
Parent-tot/Level 1 sessions	$20	$30	$1,390
Private	$30	$50	$120
Swim Team (per person)	$60	$70	$710
Daily Individual (Children 2 and under free)	$5	$6	$3,150
Pool Rental per hour	$200	$200	
Naming rights (each year for 10 consecutive years)		$100,000	
		Subtotal	*$11,515*
Recreation			
Basketball: Boys & Girls 2nd – 8th Grade	$20	$25	$175
Children's Theatre: Boys & Girls 4K – 8th Grade	$20-$25	$25-$30	$215
Golf: 3rd - 8th Grades	$25	$30	$355
1st - 2nd Grades	$15	$20	
Soccer League	$35	$50	$1,485
Soccer Skills: 4K - 8th Grades	$10-$15	$15-$20	$305
T-Ball: 4K-Kindergarten*	$15	$20	$260
Tennis: 2nd - 8th Grades	$30-$50	$35-$55	$110
Nature Camp	$15	$25	$1,050
Pickleball	TBD	TBD	
		Subtotal	*$3,955*
Rental (Daily)			
City Hall Room: Senior Center, Council Chambers (No charge non-profit)	$50	$50	
Ball Diamond (per field)	$75	$75	
Ball Diamond Prep Fee (Chalking & Raking)	$100	$100	
Football Field Lining	$100	$100	
Klondike or Schreiner Park	$100	$100	
Park Shelter: Sonny, Spring, Bathhouse (No charge non-profit or on federal holidays)	$50	$50	
Credit Card Fees	*3% surcharge*	5% convenience fee	$1,065
		Total	*$16,535*

ORDINANCE NO. 2026-12
AMENDED FEE SCHEDULE ORDINANCE FOR 2027

The Common Council of the City of Lancaster, Grant County, Wisconsin do ordain as follows:

Section 1: That the list and schedule of amended fees shall be applicable for the Golf Course Fees for the year 2027, to-wit:

GOLF COURSE FEES-**ATTACHMENT 1**

POOL FEES	
Season Pass	$100
Additional cost per person for a Family Pass	$30 (no cap)
Babysitter Pass: Must be present with Family Pass member	$40
Swimming Lessons	
Parent-tot/Level 1 sessions	$30
Private	$50
Swim Team	$70/person (no cap) Daily
Individual	$6
Naming Rights (each year for 10 consecutive years)	$100,000
Credit Card Fees	5% convenience fee
SUMMER RECREATION FEES	
Basketball: Boys & Girls 2nd – 8th Grade	$25
Children's Theatre: Boys & Girls 4K – 8th Grade	$25-$30
Golf 3rd-8th Grades	$30
1st-2nd Grades	$20
Soccer League	$50
Soccer Skills 4K-8th Grades	$15-$20
T – Ball: Boys & Girls 4K – K	$20
Tennis: Boys & Girls 2nd – 8th Grade	$35-$55
Nature Camp	$25
Pickleball	TBD
Credit Card Fees	5% convenience fee

Section 2: That the City Clerk, Department Heads, Staff Employees and Agents are hereby authorized and directed to implement and collect said fees and remit same to the City Clerk for the City of Lancaster.

Section 3: This Ordinance shall be in full force and effect from and after its passage and publication as required by law.

Dated this 16th day of November 2026

_____ **ATTEST:** _____

Shayne A. LaBudda, Mayor David A. Kurihara, City Clerk

Date Approved: 11/16/2026

Date Published: 11/19/2026

ATACHMENT 1

Season Pass	**Regular Rate**	**Early Bird***
Single	$848	$806
Single: Senior/Young Adult** (age 65 or older/younger than age 35 by Jan. 1, 2027)	$763	$725
~~Single Executive - younger than age 35~~	~~Eliminate~~	~~Eliminate~~
~~Couples Executive-each younger than age 35~~	~~Eliminate~~	~~Eliminate~~
~~Couples Senior-each age 65 or older by Jan. 1, 2027~~	~~Eliminate~~	~~Eliminate~~
Couples	$1,060	$1,007
Couples: Senior/Young Adult** (both individuals must be age 65 or older/younger than age 35 by Jan. 1, 2027)	$954	$906
Family (Passes include children age 23 or younger who are living at home, enrolled in school, and can produce a current student ID)	$1,272	$1,208
Single College Student (ages 18-23, must be enrolled and produce a current student ID)	$424	$403
Single High School Student (age 17 or younger, must be enrolled and produce a current student ID)	$297	$282
Corporate - 4 passes (w/ proof all 4 people work at the same business), 4 cart passes, 12 guest passes	$3,977	$3,778
League Day Pass (includes cart). Valid only day of League play; expires after League tournament	$594	$564
** Age discounts are ~ 10% discount off regular rate	* Early Bird price ~ 5% discount	
Annual Cart Pass	**Regular Rate**	**Early Bird**
Single	$616	$585
Couple	$770	$732
Trail Fee (per personal cart used on course; this is above any storage fee that applies)	$377	$358
Cart Shed Storage - Paid by individuals storing personal cart in Lancaster Country Club cart shed (no sales tax)	$153	$145
Notes:		
Only season-pass holders have personal cart privileges. Private cart use is only for people listed on the cart pass. Children ride free when accompanying a paying member; they must rent a cart if playing alone.		

	2027 RATES
Daily Green Fees	
Weekday	
9 holes	$22
18 holes	$31
HS Student (Age 17 & under) with current student ID	
9 holes	$11
18 holes	$16
College Student (Age 18-23) with current student ID	
9 holes	$18
18 holes	$27
Active Military with current ID	
9 holes	$18
18 holes	$27
Twilight Golf - May-August, 6 p.m.-sunset; includes green fee and cart (Not valid for League play)	$38

Foursome Special - before noon; includes carts	$43
League member on scheduled League day - green fee and cart	$32
Tournament - 9 holes with cart	$32
Tournament - 18 holes with cart	$43
Tournament - 9 holes with cart, with season pass	$15
Tournament - 18 holes with cart, with season pass	$20
Weekend	
9 holes	$26
18 holes	$36
HS Student (Age 17 & under) with current student ID	
9 holes	$13
18 holes	$18
College Student (Age 18-23) with current student ID	
9 holes	$21
18 holes	$31
Active Military with current ID	
9 holes	$21
18 holes	$31
Twilight Golf - May-August, 6 p.m.-sunset; includes green fee and cart (Not valid for League play)	$42
Foursome Special - before noon; includes carts	$54
Tournament - 9 holes with cart	$36
Tournament - 18 holes with cart	$50
Tournament - 9 holes with cart, with season pass	$17
Tournament - 18 holes with cart, with season pass	$23
~~Ten Hour Tournament Pass (up to 80 people)~~	~~$5,933~~
Miscellaneous	
Reciprocal (includes green fees and cart; not valid for League or Tournament play)	
9 holes	$28
18 holes	$44
Guest (season pass holder brings a guest) - with cart	
9 holes	$32
18 holes	$43
Spring/Fall - 9 holes with cart	$33
Spring/Fall - 18 holes with cart	$44
Lancaster HS golf team: Boys play free of charge when tee times are available April through end of the season in June. Girls play free of charge when tee times are available August through end of the season in October.	
Cart Rental (per person)	
9 holes	$16
18 holes	$23
Twilight cart rate	$16
Rider not playing fee - 9 holes	$16
Rider not playing fee - 18 holes	$23
Tournament cart deposit (refunded if all carts are returned by 7:30 p.m.) Tournament organizers must pay all rental and delivery costs for extra carts, as needed.	$300

Cart notes:	
Golfers must be age 16 or older to rent a cart.	
All golfers must pay the Daily Cart fee or have an Annual Pass (no exceptions). If a guest rides in a private cart, they must pay the appropriate cart fee.	
All League golfers must have either their own cart pass or a league membership, otherwise they will have to pay the appropriate cart fee.	
League members playing warm-up holes must pay for their cart before warming up; they must pay the 18-hole fee.	
Banquet Hall	
2 hours	$110
Up to 7 hours	$335
Additional hours (per hour)	$25
Bartender fee per bartender (5 hours)	$80

Authentisign ID: 23FCCAC7-24D2-F111-BF5B-000D3A4FF82A

Approved by Wisconsin Real Estate Examining Board
5-1-22(Optional Use Date) 7-1-22 (Mandatory Use Date)

Platteville Realty LLC

WB-44 COUNTER-OFFER

Counter-Offer No. 2 by (Buyer/~~Seller~~) STRIKE ONE

NOTE: Number this Counter-Offer sequentially, e.g. Counter-Offer No. 1 by Seller, Counter-Offer No. 2 by Buyer, etc.

The Offer to Purchase dated 10/18/2026 and signed by Buyer Ronald D Wilson , KATHLEEN S WILSON for purchase of real estate at 210 Larch Ct , Lancaster, WI 53813 is rejected and the following Counter-Offer is hereby made.

CAUTION: This Counter-Offer does not include the terms or conditions in any other counter-offer or multiple counter-proposal unless incorporated by reference.

All terms and conditions remain the same as stated in the Offer to Purchase except the following:

Line 9 Purchase Price to be $63,000 (Sixty-Three Thousand Dollars).

Line 4 of the Offer: The property being sold is 210 Larch Ct., Lancaster, Grant County, Wisconsin, also described as 9 Lot 1 of Certified Survey Map No. 2087(see attached CSM).

Lines 83-181 of the Offer are struck. Buyer waives the right to receive a Vacant Land Disclosure Report. Buyers are 15 purchasing the property in its "as-is" condition withany representations or warranties, express or implied, being given 18 by Seller.

Lines 506-511 of the Offer requiring Seller to provide a Gap Endorsement are struck.

Buyers and Seller agree to the terms and provision contained in the attached Addendum A.

The attached Addendum A is/are made part of this Counter-Offer.

Any warranties, covenants and representations made in this Counter-Offer survive the closing of this transaction.

This Counter-Offer is binding upon Seller and Buyer only if a copy of the accepted Counter-Offer is delivered to the Party making the Counter-Offer on or before November 3, 2026 (Time is of the Essence). Delivery of the accepted Counter-Offer may be made in any manner specified in the Offer to Purchase, unless otherwise provided in this Counter-Offer.

NOTE: The Party making this Counter-Offer may withdraw the Counter-Offer prior to acceptance and delivery as provided at lines 30-32.

This Counter-Offer was drafted by Brad Klaas PLatteville Realty LLC on 10/27/2026
Licensee and Firm ▲ Date ▲

(x) Ronald D Wilson (Authentisign)	10/29/2026	(x)	10/30/26
Buyer's Signature ▲	Date ▲	Seller's Signature ▲	Date ▲
Print name ▶ Ronald D Wilson		Print name ▶	
(x) KATHLEEN S WILSON (Authentisign)	10/29/2026	(x)	10/30/26
Buyer's Signature ▲	Date ▲	Seller's Signature ▲	Date ▲
Print name ▶ KATHLEEN S WILSON		Print name ▶	

This Counter-Offer was presented by _____ on _____
Licensee and Firm ▲ Date ▲

This Counter-Offer is (rejected) (countered) STRIKE ONE (Party's Initials) _____

NOTE: Provisions from a previous Counter-Offer may be included by reproduction of the entire provision or incorporation by reference. Provisions incorporated by reference may be indicated in the subsequent Counter-Offer by specifying the number of the provision or the lines containing the provision. In transactions involving more than one Counter-Offer, the Counter-Offer referred to should be clearly specified.

RESOLUTION NO. 2026-07

RESOLUTION AUTHORIZING THE SALE OF REAL ESTATE.

WHEREAS, the Common Council of the City of Lancaster, Grant County, Wisconsin, has determined that it is in the best interest of the City of Lancaster to sale a residential lot of real property to Ronald D. Wilson and Kathleen S. Wilson or assigns for the purchase price of Sixty-Three Thousand Dollars ($63,000.00); and

WHEREAS, the legal description of the property to be sold is Lot 1 of Certified Survey Map No. 2087, City of Lancaster, Grant County, Wisconsin; and

WHEREAS, the sale of the above-referenced property is pursuant to Section 35-10 of the General Ordinances for the City of Lancaster; and

NOW, THEREFORE, BE IT HEREBY RESOLVED BY THE COMMON COUNCIL OF THE CITY OF LANCASTER, GRANT COUNTY, WISCONSIN, AS FOLLOWS:

1. That the City of Lancaster shall sell the above-described real property to Ronald D. Wilson and Kathleen S. Wilson or assigns for the purchase price of Sixty-Three Thousand Dollars ($63,000.00).

2. That the Mayor and Clerk are hereby authorized to execute any and all documents necessary to effectuate this transaction.

Dated this 16th day of November 2026.

CITY OF LANCASTER BY:

_____

Shayne A. LaBudda, Mayor

ATTESTED:

_____

David A. Kurihara, City Clerk

TO OWNER/CLIENT:

City of Lancaster, WI
206 S. Madison Street
Lancaster, Wisconsin 53813

PROJECT:

Lancaster Fire & Rescue Station Renovation & Upgrade
312 North Washington Street
Lancaster, Wisconsin 53813

APPLICATION NO: 1
INVOICE NO: 1
PERIOD: 06/18/26 - 10/01/26
PROJECT NO: 26-16
CONTRACT DATE: 6/18/2026

FROM CONTRACTOR:

Portzen Construction, Inc.
205 Stone Valley Drive
Dubuque, Iowa 52003

VIA ARCHITECT/ENGINEER:

Joe Bailie (Delta 3 Engineering)

CONTRACT FOR: Owner Contract

CONTRACTOR'S APPLICATION FOR PAYMENT

Application is made for payment, as shown below, in connection with the Contract. Continuation Sheet is attached.

1.	Original Contract Sum		$3,023,000.00
2.	Net change by change orders		$(362,190.00)
3.	Contract Sum to date (Line 1 ± 2)		$2,660,810.00
4.	Total completed and stored to date (Column G on detail sheet)		$76,856.00
5.	Retainage:		
	a. 5.00% of completed work	$3,842.80	
	b. 0.00% of stored material	$0.00	
	Total retainage (Line 5a + 5b or total in column I of detail sheet)		$3,842.80
6.	Total earned less retainage (Line 4 less Line 5 Total)		$73,013.20
7.	Less previous certificates for payment (Line 6 from prior certificate)		$0.00
8.	Current payment due:		$73,013.20
9.	Balance to finish, including retainage (Line 3 less Line 6)		$2,587,796.80

CHANGE ORDER SUMMARY	ADDITIONS	DEDUCTIONS
Total changes approved in previous months by Owner/Client:	$0.00	$0.00
Total approved this month:	$0.00	$(362,190.00)
Totals:	$0.00	$(362,190.00)
Net change by change orders:	$(362,190.00)	

The undersigned certifies that to the best of the Contractor's knowledge, information and belief, the Work covered by this Application for Payment has been completed in accordance with the Contract Documents, that all amounts have been paid by the Contractor for Work which previous Certificates for payment were issued and payments received from the Owner/Client, and that current payments shown herein is now due.

CONTRACTOR: Portzen Construction, Inc.

By: _____ Date: 10-6-2026

State of: Iowa
County of: Dubuque
Subscribed and sworn to before me this 6th day of October, 2026
Notary Public: Judy Zweibohmer
My commission expires: 08-11-2029

NOTARIAL SEAL IOWA
JUDY ZWEIBOHMER
COMMISSION NUMBER 785499
MY COMMISSION EXPIRES
08-11-2029

ARCHITECT'S/ENGINEER'S CERTIFICATE FOR PAYMENT

In accordance with the Contract Documents, based on the on-site observations and the data comprising this application, the Architect/Engineer certifies to the Owner/Client that to the best of the Architect's/Engineer's knowledge, information and belief that Work is in accordance with the Contract Documents, and the Contractor is entitled to payment of the AMOUNT CERTIFIED.

AMOUNT CERTIFIED: $73,013.20

(Attach explanation if amount certified differs from the amount applied for. Initial all figures on this Application and on the Continuation Sheet that are changed to confirm the amount certified.)

ARCHITECT/ENGINEER:

By: _____ Date: 10/14/2026

This certificate is not negotiable. The amount certified is payable only to the Contractor named herein. Issuance, payment and acceptance of payment are without prejudice to the rights of the Owner/Client or Contractor under this Contract.

A		B	C	D	E	F	G		H	I
ITEM NO.	BUDGET CODE	DESCRIPTION OF WORK	SCHEDULED VALUE	WORK COMPLETED		MATERIALS PRESENTLY STORED (NOT IN D OR E)	TOTAL COMPLETED AND STORED TO DATE (D + E + F)	% (G / C)	BALANCE TO FINISH (C - G)	RETAINAGE
				FROM PREVIOUS APPLICATION (D + E)	THIS PERIOD					
1 -										
1.1		Bonds	$21,186.00	$0.00	$21,186.00	$0.00	$21,186.00	100.00%	$0.00	$1,059.30
1.2		Mobilization	$6,955.00	$0.00	$2,000.00	$0.00	$2,000.00	28.76%	$4,955.00	$100.00
1.3		Management	$91,699.00	$0.00	$9,170.00	$0.00	$9,170.00	10.00%	$82,529.00	$458.50
1.4		Construction Fence	$1,500.00	$0.00	$500.00	$0.00	$500.00	33.33%	$1,000.00	$25.00
1.5		Temporary Facilities	$9,000.00	$0.00	$500.00	$0.00	$500.00	5.56%	$8,500.00	$25.00
1.6		Trash Disposal	$8,560.00	$0.00	$0.00	$0.00	$0.00	0.00%	$8,560.00	$0.00
1.7		Misc General Requirements	$14,967.00	$0.00	$0.00	$0.00	$0.00	0.00%	$14,967.00	$0.00
1.8		Final Cleaning	$10,700.00	$0.00	$0.00	$0.00	$0.00	0.00%	$10,700.00	$0.00
1.9		Slective Demolition	$26,000.00	$0.00	$0.00	$0.00	$0.00	0.00%	$26,000.00	$0.00
1.10		Sitework	$35,000.00	$0.00	$6,000.00	$0.00	$6,000.00	17.14%	$29,000.00	$300.00
1.11		Asphalt	$23,120.00	$0.00	$0.00	$0.00	$0.00	0.00%	$23,120.00	$0.00
1.12		Concrete Pavement	$32,820.00	$0.00	$0.00	$0.00	$0.00	0.00%	$32,820.00	$0.00
1.13		Landscaping	$3,750.00	$0.00	$0.00	$0.00	$0.00	0.00%	$3,750.00	$0.00
1.14		Cast-in-place Concrete	$41,160.00	$0.00	$6,500.00	$0.00	$6,500.00	15.79%	$34,660.00	$325.00
1.15		Masonry	$23,903.00	$0.00	$0.00	$0.00	$0.00	0.00%	$23,903.00	$0.00
1.16		Structural Steel Supply	$14,125.00	$0.00	$0.00	$0.00	$0.00	0.00%	$14,125.00	$0.00
1.17		Structural Steel Install	$13,803.00	$0.00	$0.00	$0.00	$0.00	0.00%	$13,803.00	$0.00
1.18		Rough Carpentry	$110,000.00	$0.00	$0.00	$0.00	$0.00	0.00%	$110,000.00	$0.00
1.19		Architectural Casework	$14,721.00	$0.00	$0.00	$0.00	$0.00	0.00%	$14,721.00	$0.00
1.20		Rigid Insulation	$3,600.00	$0.00	$0.00	$0.00	$0.00	0.00%	$3,600.00	$0.00
1.21		Insulation and Fire Proofing	$16,915.00	$0.00	$0.00	$0.00	$0.00	0.00%	$16,915.00	$0.00
1.22		Metal Wall and Roof Panels	$209,613.00	$0.00	$0.00	$0.00	$0.00	0.00%	$209,613.00	$0.00
1.23		Joint Sealants and Weather Barriers	$9,660.00	$0.00	$0.00	$0.00	$0.00	0.00%	$9,660.00	$0.00

A		B	C	D	E	F	G		H	I
ITEM NO.	BUDGET CODE	DESCRIPTION OF WORK	SCHEDULED VALUE	WORK COMPLETED		MATERIALS PRESENTLY STORED (NOT IN D OR E)	TOTAL COMPLETED AND STORED TO DATE (D + E + F)	% (G / C)	BALANCE TO FINISH (C - G)	RETAINAGE
				FROM PREVIOUS APPLICATION (D + E)	THIS PERIOD					
1.24		HM Door & Frames	$40,035.00	$0.00	$0.00	$0.00	$0.00	0.00%	$40,035.00	$0.00
1.25		Labor to install	$21,500.00	$0.00	$0.00	$0.00	$0.00	0.00%	$21,500.00	$0.00
1.26		OH Doors	$15,110.00	$0.00	$0.00	$0.00	$0.00	0.00%	$15,110.00	$0.00
1.27		Aluminum Frames Entrances & Glazing	$20,790.00	$0.00	$0.00	$0.00	$0.00	0.00%	$20,790.00	$0.00
1.28		Drywall	$74,900.00	$0.00	$0.00	$0.00	$0.00	0.00%	$74,900.00	$0.00
1.29		Tiling	$15,000.00	$0.00	$0.00	$0.00	$0.00	0.00%	$15,000.00	$0.00
1.30		Tile Carpeting & Resilient Flooring	$58,100.00	$0.00	$0.00	$0.00	$0.00	0.00%	$58,100.00	$0.00
1.31		Painting	$70,234.00	$0.00	$0.00	$0.00	$0.00	0.00%	$70,234.00	$0.00
1.32		Acoustical Ceiling	$34,256.00	$0.00	$0.00	$0.00	$0.00	0.00%	$34,256.00	$0.00
1.33		Specialties	$11,200.00	$0.00	$0.00	$0.00	$0.00	0.00%	$11,200.00	$0.00
1.34		Elevator	$143,380.00	$0.00	$0.00	$0.00	$0.00	0.00%	$143,380.00	$0.00
1.35		Fire Suppression	$180,186.00	$0.00	$0.00	$0.00	$0.00	0.00%	$180,186.00	$0.00
1.36		Plumbing	$138,220.00	$0.00	$0.00	$0.00	$0.00	0.00%	$138,220.00	$0.00
1.37		HVAC	$858,142.00	$0.00	$31,000.00	$0.00	$31,000.00	3.61%	$827,142.00	$1,550.00
1.38		Electrical	$237,000.00	$0.00	$0.00	$0.00	$0.00	0.00%	$237,000.00	$0.00
1.39		VE Items and alternates	$362,190.00	$0.00	$362,190.00	$0.00	$362,190.00	100.00%	$0.00	$18,109.50
- Subtotals			$3,023,000.00	$0.00	$439,046.00	$0.00	$439,046.00	14.52%	$2,583,954.00	$21,952.30
2 Change Orders										
2.1 PCCO #001 VE Items										
2.1.1 PCO #001 CE #001 - VE Change Order										
2.1.1.1 -										
2.1.1.1.1		VE Items	($362,190.00)	$0.00	($362,190.00)	$0.00	($362,190.00)	100.00%	$0.00	($18,109.50)
- Subtotals			($362,190.00)	$0.00	($362,190.00)	$0.00	($362,190.00)	100.00%	$0.00	($18,109.50)
PCO #001 Subtotals			($362,190.00)	$0.00	($362,190.00)	$0.00	($362,190.00)	100.00%	$0.00	($18,109.50)
PCCO #001 Subtotals			($362,190.00)	$0.00	($362,190.00)	$0.00	($362,190.00)	100.00%	$0.00	($18,109.50)

A		B	C	D	E	F	G		H	I
ITEM NO.	BUDGET CODE	DESCRIPTION OF WORK	SCHEDULED VALUE	WORK COMPLETED		MATERIALS PRESENTLY STORED (NOT IN D OR E)	TOTAL COMPLETED AND STORED TO DATE (D + E + F)	% (G / C)	BALANCE TO FINISH (C - G)	RETAINAGE
				FROM PREVIOUS APPLICATION (D + E)	THIS PERIOD					
Change Orders Subtotals			($362,190.00)	$0.00	($362,190.00)	$0.00	($362,190.00)	100.00%	$0.00	($18,109.50)
Grand Totals			$2,660,810.00	$0.00	$76,856.00	$0.00	$76,856.00	2.89%	$2,583,954.00	$3,842.80

EJCDC
ENGINEERS JOINT CONTRACT DOCUMENTS COMMITTEE

00941 - CHANGE ORDER NO. 2

Date of Issuance:	November 9, 2026	Effective Date:	November 9, 2026
Owner:	City of Lancaster	Owner's Contract No.:	
Contractor:	Portzen Construction	Contractor's Project No.:	
Engineer:	Delta 3 Engineering, Inc.	Engineer's Project No.:	D25-116
Project:	Lancaster Fire & Rescue Station Renovation & Upgrade	Contract Name:	Contract #1 – Renovation & Addition of Fire & Rescue Station

The Contract is modified as follows upon execution of this Change Order:

Description:

1. Add Vestibule which includes adding a 4'-0"x7'-0" aluminum storefront with full glass door, electronic latch, panic hardware, & ADA compliant closer and threshold. Also includes the relocation of a door and wall configuration for the Community Room.

2. Modify the passage sets for the four (4) sleeping rooms (201, 202, 203, & 207) and the two (2) hallway doors (204 & 208) to include storeroom locks and electric strikes with FOB access controls.

3. Remove and replace all existing metal wall panels.

4. Provide an in-floor heating system complete without radiant tube heater.

Attachments: See attachment Change Order Request from Protzen.

CHANGE IN CONTRACT PRICE	CHANGE IN CONTRACT TIMES *[note changes in Milestones if applicable]*
Original Contract Price: $ 3,023,000.00	Original Contract Times: Substantial Completion: June 18, 2027 Ready for Final Payment: July 2, 2027 days or dates
Decrease from previously approved Change Orders No. 1 to No. 1 : $ 362,190.00	[Increase] [Decrease] from previously approved Change Orders No. ___ to No. ___: Substantial Completion: N/A Ready for Final Payment: N/A days
Contract Price prior to this Change Order: $ 2,660,810.00	Contract Times prior to this Change Order: Substantial Completion: June 18, 2027 Ready for Final Payment: July 2, 2027 days or dates
Increase of this Change Order: $ 120,033.00 (See attachment Change Order Request)	[Increase] [Decrease] of this Change Order: Substantial Completion: N/A Ready for Final Payment: N/A days or dates
Contract Price incorporating this Change Order: $ 2,780,843.00	Contract Times with all approved Change Orders: Substantial Completion: June 18, 2027 Ready for Final Payment: July 2, 2027 days or dates

EJCDC
ENGINEERS JOINT CONTRACT DOCUMENTS COMMITTEE

RECOMMENDED:	ACCEPTED:	ACCEPTED:
By: _____	By: _____	By: _____
Engineer (if required)	Owner (Authorized Signature)	Contractor (Authorized Signature)
Title: _____	Title _____	Title Senior PM
Date: _____	Date _____	Date 11/12/26

Approved by Funding Agency (if applicable)

By: _____ Date: _____

Title: _____

PORTZEN CONSTRUCTION

Change Order Request

Lancaster Fire & Rescue Station - Renovation & Upgrade

October 20, 2026

Change Order Request: COR 1
Pages: 3

Attn: Delta 3 Engineering. Inc.
Chris Smoody
875 South Chestnut Street
Platteville, WI 53818

We propose to provide equipment, labor, and materials to complete the following change order:

To add a vestibule per CC #2 witch includes adding a 3'-0"x7'-0" aluminum storefront with full glass door, electronic latch, panic hardware, & ADA compliant closer and threshold. Relocating a door, wall configuration and community room seat number revised.

PLEASE NOTE: To add 4'-0"x7'-0" wide door in lieu of a 3'-0"x7'-0" door ADD $493.00.

	Description	Qty	Unit	Cost	Total
1	Zephyr Aluminum Products, Inc.	1	LS	$ 4,142.00	$ 4,142.00
2	Pilling Electric Service, LLC	1	LS	$ 3,821.72	$ 3,821.72
3	5% O&P	1	LS	$ 398.19	$ 398.19
4	Portzen Wall Labor/Materials	1	LS	$ 2,223.00	$ 2,223.00
5	15% O&P	1	LS	$ 333.45	$ 333.45

Total Additions or (Deductions) from the contract: $ 10,918.36

Total Contract Adjustment requested: **$ 10,918.00**

If you have any questions regarding this proposal, please contact our office.

Sincerely,

Andrew Noble
Senior Project Manager

Please Sign if Proposal is ACCEPTED

Authorized Person(s)

Sign: _____

Date: _____

PROPOSAL

ZEPHYR ALUMINUM PRODUCTS, INC.

555 HUFF STREET, PO BOX 936
DUBUQUE, IOWA 52004-0936
Phone: (563) 588-2036
Toll-Free: (800) 747-9397
Fax: (563)588-4355

PROPOSAL SUBMITTED TO	PHONE FAX	DATE
Portzen Construction		10/14/2026
STREET	JOB NAME Lancaster Fire – Vestibule Door	
CITY, STATE, AND ZIP CODE	JOB LOCATION Lancaster, WI	

We propose to furnish and install (1) dark bronze anodized aluminum Tubelite 4'-0" x 7'-0" full glass medium stile door with E4500 series 1-3/4" x 4-1/2" framing. Hardware will consist of Continuous geared hinge, First Choice rim exit device, HES 9400 series electric strike, LCN 4040 series closer, 8" offset pull, Threshold, and Weather-stripping. Door will be glazed with ¼" clear tempered.

Deduct: $469.00 for a 3'-0" wide door in lieu of a 48" wide door.

$4,611.00 4' DOOR
-$469.00 3' DOOR
$4,142.00 TOTAL FOR 3' DOOR

We propose hereby to furnish material and labor -- complete in accordance with above specifications, for the sum of:
----------**dollars (~~$4,611.00~~)**

Payment to be made as follows:

If you have ANY questions, Please give me a call at 1-800-747-9397

All material is guaranteed to be as specified. All work to be completed in a workmanlike manner According to standard practices. Any alteration or deviation from above specifications involving Extra costs will be executed only upon written orders, and will become an extra charge over and Above the estimate. All agreements contingent upon strikes, accidents or delays beyond our Control. Owner to carry fire, tornado and other necessary insurance. Our workers are fully Covered by Workman's Compensation Insurance.

Authorized
Signature Rick Rausch

Note: This proposal may be withdrawn by us if not accepted within 30 days.

Acceptance of Proposal -- The above prices, specifications and Conditions are satisfactory and are hereby accepted. You are authorized To do the work as specified. Payment will be made as outlined above.

Signature _____

Date of Acceptance: _____

Signature _____

806 S State Road 80

Montfort, WI 53569

608-574-7655/608-341-9202

pillingelectric@gmail.com

Vestibule Access Control	**$ 3,821.72**

PORTZEN CONSTRUCTION

Change Order Request

Lancaster Fire & Rescue Station - Renovation & Upgrade

October 21, 2026

Change Order Request: COR 2
Pages: 3

Attn: Delta 3 Engineering. Inc.
Chris Smoody
875 South Chestnut Street
Platteville, WI 53818

We propose to provide equipment, labor, and materials to complete the following change order:

To modify the passage sets for the four (4) sleeping rooms (201, 202, 203 & 207) and the two (2) hallway doors (204 & 208) to include storeroom locks and electric strikes with FOB access controls, as requested by the owner.

	Description	Qty	Unit	Cost	Total
1	Pilling Electric Service, LLC	1	LS	$ 12,783.84	$ 12,783.84
2	5% O&P	1	LS	$ 639.19	$ 639.19
3	Marling Doors & Hardware	1	LS	$ 1,935.00	$ 1,935.00
4	Labor to install	1	LS	$ 660.00	$ 660.00
5	15% O&P	1	LS	$ 389.25	$ 389.25

Total Additions or (Deductions) from the contract: $ 16,407.28

Total Contract Adjustment requested: $ 16,407.00

If you have any questions regarding this proposal, please contact our office.

Sincerely,

Andrew Noble
Senior Project Manager

Please Sign if Proposal is ACCEPTED

Authorized Person(s)

Sign: _____

Date: _____



806 S State Road 80

Montfort, WI 53569

608-574-7655/608-341-9202

pillingelectric@gmail.com

Card Access for (4) Sleeping Room & Doors (204 & 208)	**$12,783.84**

"Since 1904"
MARLING
DOORS & HARDWARE

PROPOSAL

2921 Kenndey Road, Janesville, WI 53545 (608) 757-3418
Brian Peterson (608) 757-3433 cell (608)843-2263
bpeterson@marling.com

Submitted to: Portzen Construction
Attention: Brandon Miles
Proposal Dated: 10/21/2026
RE: Hardware Changes

Project: Lancaster Fire & Rescue
Location: Lancaster WI

We propose to supply the following material:

Deduct six passage sets	<$525.00>
Add six storeroom locks	$1,380.00
Add six electric strikes	$1,080.00

Openings 201, 202, 203, 204, 207, 208

Project Total: Net ADD $1,935.00

PORTZEN CONSTRUCTION

Change Order Request

Lancaster Fire & Rescue Station - Renovation & Upgrade

October 29, 2026

Change Order Request: COR 3R1
Pages: 1

Attn: Delta 3 Engineering. Inc.
Chris Smoody
875 South Chestnut Street
Platteville, WI 53818

We propose to provide equipment, labor, and materials to complete the following change order:

To remove and replace all existing metal wall panels, as requested by the owner.

PLEASE NOTE: additional cost will apply to replace any loose wall insulation once the new metal panels are installed. The quantity of materials and labor required cannot be determined until the existing panels are removed and replaced.

	Description	Qty	Unit		Cost		Total
1	Midwest Roofing and Construction, LLC	1	LS	$	84,150.00	$	84,150.00
2	5% O&P	1	LS	$	4,207.50	$	4,207.50

Total Additions or (Deductions) from the contract: $ 88,357.50

Total Contract Adjustment requested: **$ 88,358.00**

If you have any questions regarding this proposal, please contact our office.

Sincerely,

Andrew Noble
Senior Project Manager

Please Sign if Proposal is ACCEPTED

Authorized Person(s)

Sign: _____

Date: _____

PORTZEN CONSTRUCTION

Change Order Request

Lancaster Fire & Rescue Station - Renovation & Upgrade

November 5, 2026

Change Order Request: COR 4
Pages: 1

Attn: Delta 3 Engineering. Inc.
Chris Smoody
875 South Chestnut Street
Platteville, WI 53818

We propose to provide equipment, labor, and materials to complete the following change order:

To provide an in-floor heating system complete without radiant tube heater, as requested by the owner.

	Description	Qty	Unit		Cost		Total
1	Reilly Plumbing & Heating, Inc.	1	LS	$	3,673.00	$	3,673.00
2	5% O&P	1	LS	$	183.65	$	183.65

Total Additions or (Deductions) from the contract: $ 3,856.65

Total Contract Adjustment requested: $ 3,857.00

If you have any questions regarding this proposal, please contact our office.

Sincerely,

Andrew Noble
Senior Project Manager

Please Sign if Proposal is ACCEPTED

Authorized Person(s)

Sign: _____

Date: _____

Delta 3 Engineering, Inc.
875 S. Chestnut Street
Platteville, WI 53818
608.348.5355

City of Lancaster
206 S. Madison Street
Lancaster, WI 53813

Invoice number 25773
Date 10/19/2026

Project **D25-116-2 Lancaster Fire and EMS Construction SI Inspections**

Professional services rendered through October 18, 2026.

Description	Contract Amount	Percent Complete	Prior Billed	Total Billed	Current Billed
USDA resident inspections and DSPS Special Inspections Services Fee					
SI Inspections	12,000.00	20.00	0.00	2,400.00	2,400.00
Total	12,000.00	20.00	0.00	2,400.00	2,400.00

Invoice total **2,400.00**

Aging Summary

Invoice Number	Invoice Date	Outstanding	Current	Over 30	Over 60	Over 90	Over 120
25773	10/19/2026	2,400.00	2,400.00				
	Total	2,400.00	2,400.00	0.00	0.00	0.00	0.00

Thank you for your business.

Delta 3 Engineering, Inc.
875 S. Chestnut Street
Platteville, WI 53818
608.348.5355

City of Lancaster
206 S. Madison Street
Lancaster, WI 53813

Invoice number 24311
Date 12/29/2025

Project **D25-116 Lancaster Fire and EMS Renovation**

Professional services rendered through December 28, 2025.

Description		Contract Amount	Prior Billed	Remaining Contract Amount	Current Billed
Project Managment					
PM - Staking		2,118.00	0.00	2,118.00	0.00
PM - Construction Meeting & Notes		2,840.00	0.00	2,208.00	632.00
PM - Contract Admin - Pay Application Processing		1,704.00	0.00	1,704.00	0.00
PM - Inspections / Shops / Const Observation		8,520.00	0.00	8,520.00	0.00
PM - Project Close Out		710.00	0.00	710.00	0.00
	Subtotal	15,892.00	0.00	15,260.00	632.00
	Total	15,892.00	0.00	15,260.00	632.00

Invoice total **632.00**

Aging Summary

Invoice Number	Invoice Date	Outstanding	Current	Over 30	Over 60	Over 90	Over 120
24311	12/29/2025	632.00	632.00				
	Total	632.00	632.00	0.00	0.00	0.00	0.00

Thank you for your business.

City of Lancaster
Finance Review Committee
October 28, 2026
Agenda Report

To: Finance Review Committee Members

Subject: Utility Rate Review

Prepared: David Kurihara, City Clerk/Treasurer

Introduction
This memo reviews the Water, Sewer, and Stormwater Utility budgets to determine if the current rates generate sufficient revenue to meet operational expenses, capital and debt obligations, debt coverage ratios, and key fiscal benchmarks such as the rate of return.

Background
The Public Service Commission (PSC) regulates water utility rate increases, while the City Council has sole discretion over sewer and stormwater rates.

Discussion

CHART 1	**Proposed Budget Summary**				
Budget 2027	**0% Incr. Water**	**SRC 3% Incr. Water**	**CRC 19.3% Incr. Water**	**0% Incr. Sewer**	**0% Incr. Stormwater**
Operating Revenues	1,221,600	1,259,600	1,456,600	1,640,300	256,000
Operating Expenses	(1,202,000)	(1,202,000)	(1,202,000)	(1,357,000)	(149,000)
Non-Operating Rev (Exp)	(27,600)	(27,600)	(27,600)	(99,300)	(350,000)
Net Income (Loss)	**(8,000)**	**30,000**	**227,000**	**184,000**	**(243,000)**
Reserves Applied					243,000
Depreciation	328,000	328,000	328,000	329,000	-
Debt Principal Payments	(260,900)	(260,900)	(260,900)	(383,600)	-
Capital Asset Payments	(50,000)	(50,000)	(50,000)	(50,000)	-
Excess Cash for Operations	**$ 9,100**	**$ 47,100**	**$ 244,100**	**$ 79,400**	**$ -**

Water Utility:
The City may pursue rate adjustments through two PSC processes:

1. Conventional Rate Case (CRC): A comprehensive review that typically takes 7–8 months and may result in a larger rate increase (the last CRC resulted in a 15.3% increase)
2. Simplified Rate Case (SRC): Inflationary adjustment capped by the PSC (currently 3%).

Recent actions:

- 2024: SRC-approved for an 8% increase.

- 2027 Water Utility Performance:
  - A 3% SRC increase in water rates would generate approximately $38,000 in additional operating revenue and would add approximately $1.05 to the monthly bill of a resident using 4,000 gallons per month. Without the increase, the Water Fund would have a loss of approximately $8,000.
  - Three of the four financial benchmarks are met: cash days on hand exceed 90 days, the operating ratio exceeds 1.0, and the debt coverage ratio is at least 1.25. The projected rate of return is 1.2%, below the PSC-recommended 4.9%. However, based on the other financial measures and projected cash position, the lower rate of return does not appear to create a short-term financial concern.

- SRC vs CRC
  - Choosing between a Simplified Rate Case (SRC) and a Conventional Rate Case (CRC) is more than simply choosing between a 'quick' or 'slow' rate increase.
  - The bigger issue is what the utility needs the rate increase to accomplish. Comparing the two methods is not necessarily viewed as small increase vs big increase.
  - An SRC is an inflationary adjustment, while a regular conventional rate case addresses broader financial and capital needs.
    - SRC:
      - Biggest advantages are simplicity and customer relations advantage (small adjustments periodically).
      - Disadvantage is increasing rates without addressing underlying revenue requirements.
    - CRC (19.3% increase assumed to achieve a 4.9% rate of return):
      - Advantage is an opportunity to look at entire financial structure of the Water Utility.
      - Disadvantage is cost and administrative effort.

- **Recommendation:**
  An important consideration in evaluating a rate increase is the effect on cash reserves after considering debt payments and capital expenditures. The cash reserves balance estimated on 12/31/26 is $408,800 and below is the effect of no increase, SRC and a CRC (not shown in **CHART 1**):

Increase	Cash Increase	Cash Reserve Balance
No Increase	$9,100	$417,900
SRC (3%)	$47,100	$455,900
CRC (19.3%)	$244,100	$652,900

  SRC: The 3% increase provides sufficient revenue to meet operating requirements, scheduled debt principal payments, and planned capital expenditures while maintaining a healthy cash position. The City should continue monitoring future capital needs and may need additional rate adjustments as those needs become clearer.

  CRC: There is no compelling financial reason to incur the additional time and expense of a conventional rate case solely because the 3% SRC produces $47,100 in additional cash. However, a CRC would provide an opportunity for the PSC to comprehensively review Lancaster's rate structure, depreciation, cost allocation, and significant upcoming capital needs, as well as unexpected major repairs such as well rehabilitation.

Sewer Utility:

Recent rate increases: 2023 – 10%; 2024 – 8%; 2025 – 35%.

- 2027 Sewer Utility Performance (0% increase scenario):
  - Sufficient revenues to meet debt coverage ratio.
  - Cash days on hand and rate of return benchmarks are not met, but base financial requirements are met.

- **Recommendation:**
  No 2027 increase. The 2025 adjustment provides adequate debt coverage and builds a modest reserve buffer. Potential increases may be considered after 2027 depending on upcoming capital needs related to the treatment plant upgrade.

Stormwater Utility:

- Established in 2008 with an initial Equivalent Runoff Unit (ERU) charge of $2.00.
- **I**ncremental increases since establishment, most recently a $0.50/ERU increase in 2023.

- 2027 Stormwater Utility Performance (no ERU increase):
  - Adequate revenue to cover operating expenses and build reserves.
  - Projected 2027 year-end cash balance: $200,300 (after applying planned $243,000 of reserves and $107,000 of 2027 net operating revenues toward the proposed $350,000 High School/Fairground improvements).

- **Recommendation:**
  - No 2027 increase. Current rates are sufficient for operations and small projects.
  - Continue monitoring long-term capital planning. Larger rate increases may be required if significant capital projects are undertaken. Small incremental increases (e.g., $0.10/ERU) provide limited revenue benefit.

Utility Rate Comparison:
CHART 2 (below) shows a comparison of past, current, and projected 2027 utility rates (assuming 3% or 19.3% water increase along with no increase for sewer, and stormwater) for a residential household using 4,000 gallons of water per month. The chart illustrates the monthly cost difference between years.

CHART 2	Water		Sewer		Other				Total
Year	Monthly Residential 4,000 Gallons	Rate Increase	Monthly Residential 4,000 Gallons	Rate Increase	Monthly Garbage	Rate Increase	Storm Water ERU	Rate Increase	Monthly Residential
2023	32.68	0%	50.43	10%	$ 12.41	10.0%	3.60	16.1%	99.12
2024	35.29	8%	54.46	8%	$ 12.73	2.6%	3.60	0.0%	106.08
2025	$ 35.29	0%	$ 73.53	35%	13.06	2.6%	$ 4.00	11.1%	125.88
2026	$ 35.29	0%	$ 73.53	0%	12.10	-7.3%	$ 4.00	0.0%	124.92
2027	$ 36.35	3%	$ 73.53	0%	18.42	52.2%	$ 4.00	0.0%	132.30
2027	$ 42.11	19.3%	$ 73.53	0%	18.42	52.2%	$ 4.00	0.0%	138.05

Summary
Based on the 2027 Utility Budgets, the following rate adjustments are recommended:

- **Water Utility:** A 3% SRC is financially adequate for 2027. A CRC is not necessary solely to improve the utility's 2027 financial position but remains an option if the City wants a comprehensive review of the Water Utility's financial structure or needs additional revenue to fund future major capital needs and repairs, such as well rehabilitation.
- **Sewer Utility**: No increase (35% increase in 2025 ensures adequate debt coverage and modest reserves but larger increases may be needed for the future treatment plant upgrade).
- **Stormwater Utility**: No increase (reserves adequate for current needs; larger increase may be required for future capital projects).

Note: The monthly garbage fee reflects the new contracted rate with the new provider plus a monthly 50 cent administration fee.

STAFF REPORT

To: City Council
Subject: Modification of Police wage scale for 2027
Prepared by: Michael Kuchta, city administrator
Date: Meeting of Nov. 16, 2026

Lancaster
WISCONSIN

When City Council and union membership approved the new collective bargaining agreement between the City and its police officers, officers agreed to take their entire hourly wage increase for 2027 on July 1. After ratification, the union had second thoughts. They asked if their pay raise could be split, so they would receive at least part of the increase on Jan. 1.

Although it is typically *not* best practice to re-open negotiations after they are over, the police chief thought finding an accommodation would help department morale. Thus, the Treasurer and I presented alternatives to the agreed-upon formula. In all the alternatives, the core rule is that the City's total cost for the entire year remains the same.

Under the ratified contract, officers receive their entire increase for only half a year. When given alternatives, officers ultimately chose to take one-third of their increase for the first two-thirds of the year, then wait to take the final two-thirds of their increase until the final one-third of the year. Thus, they would receive partial raises on Jan. 1 and Sept. 1, as outlined in the table. The pay rate on Sept. 1 is the wage officers would have received on July 1. (Only the dates for 2027 change; nothing changes in 2028 or 2029.)

ARTICLE 7 - WAGES

SECTION 1: Wages are as follows:

Position	Years	1/1/27	9/1/2027	1/1/2028	1/1/2029
Recruit Officer	-	$19.01	$19.50	$20.25	$21.00
Patrol Officer I	Start	$31.69	$33.00	$34.50	$35.75
Patrol Officer II	1 year	$32.85	$34.00	$35.55	$37.00
Patrol Officer III	8 years	$33.55	$35.00	$36.55	$38.00

Possible action: The City Council can revise the contract and substitute the new wage table. The new contract does not take effect until Jan. 1, so there is time to do this if the Council desires. Again, the City's total cost for 2027 remains the same regardless of whether the Council makes the change or not. However, because the contract is already approved and signed by both parties, the Council can instead decide to do nothing.

STAFF REPORT

To: City Council
Prepared by: Michael Kuchta, city administrator
Date: Meeting of Nov. 16, 2026

Lancaster
WISCONSIN

Below is the process staff uses for unpaid utility bills. The process complies with regulations put in place by the Wisconsin Public Service Commission (primarily Administrative Code Chapters 185.37 and 185.38).

Every month

- Send "past due" notice.

After 60 days "past due"

- Contact customer to set up payment plan. Customer must make consistent progress to pay down existing debt within 12 months, and remain current on monthly bills. A deposit in accordance with state law may be part of the payment plan.
- If customer is a tenant, send notices to inform landlord.
- Refer customer to programs that might provide assistance (if they exist)

If customer fails to enter into or comply with a payment plan

- Proceed with disconnection and collection process:
    - Provide at least 10 days' notice before disconnection
    - Check if customer relies on water to provide heat in winter; if they do, water cannot be shut off between Nov. 1 and April 15
    - Submit delinquent customer to DOR Tax Refund Interception Program to collect delinquent amount through state tax refund
    - Submit delinquent customer to Statewide Debt Collection to collect delinquent amount through wage garnishment or other means
- Every Oct. 15, send written notice of delinquent amount to all customers
- On Nov. 1, apply 10% penalty to delinquent amount
- On Nov. 16, transfer delinquent amount and penalty as a "special charge" to the property tax roll
- For rental properties, before Dec. 17, provide the county clerk of courts with list of all tenants against whom the City has a lien for delinquent water payments