CITY OF APPLETON 2026 BUDGET
SPECIAL REVENUE FUNDS

Union Spring Park **Business Unit 7110**

PROGRAM MISSION

To account for funding received from private donations to finance the maintenance of the well at Union Spring Park and the corresponding expenditures.

PROGRAM NARRATIVE

Objectives:

Provide funds to make necessary minor repairs to the site as needed.

Major changes in Revenue, Expenditures or Program:

The balance will be utilized in 2025 and the fund will be closed.

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE (DEFICIT)

	2023 Actual	2024 Actual	2025 Adopted Budget	2025 Projected	2026 Budget
Revenues					
Interest Income	$ 6	$ 10	$ -	$ -	$ -
Expenses					
Program Costs	-	220	-	21	-
Revenues over (under) Expenses	6	(210)	-	(21)	-
Fund Balance - Beginning	225	231	21	21	-
Fund Balance - Ending	$ 231	$ 21	$ 21	$ -	$ -

CITY OF APPLETON 2026 BUDGET
SPECIAL REVENUE FUNDS

Peabody Estate **Business Unit 7130**

PROGRAM MISSION

To account for funding received from a private donation to finance the acquisition and development of Peabody Park and the corresponding expenditures for such purposes.

PROGRAM NARRATIVE

Objectives:

Provide funds to acquire land and/or develop facilities for Peabody Park.

Major changes in Revenue, Expenditures or Programs:

No major changes.

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE (DEFICIT)

	2023 Actual	2024 Actual	2025 Adopted Budget	2025 Projected	2026 Budget
Revenues					
Interest Income	$ 2,904	$ 3,259	$ 1,200	$ 1,200	$ 1,200
Expenses					
Program Costs	-	-	-	-	-
Revenues over (under) Expenses	2,904	3,259	1,200	1,200	1,200
Fund Balance - Beginning	68,971	71,875	75,134	75,134	76,334
Fund Balance - Ending	$ 71,875	$ 75,134	$ 76,334	$ 76,334	$ 77,534

CITY OF APPLETON 2026 BUDGET
SPECIAL REVENUE FUNDS

Lutz Park Recreation **Business Unit 7150**

PROGRAM MISSION

To account for funding received from private donations to finance the construction and preservation of the recreational facilities at Lutz Park and the corresponding expenditures for such purposes.

PROGRAM NARRATIVE

Objectives:

Provide funds to finance major maintenance and development of Lutz Park.

Major changes in Revenue, Expenditures or Programs:

No major changes.

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE (DEFICIT)

	2023 Actual	2024 Actual	2025 Adopted Budget	2025 Projected	2026 Budget
Revenues					
Interest Income	$ 6,053	$ 6,789	$ 2,200	$ 2,200	$ 2,200
Expenses					
Program Costs	-	-	-	-	-
Revenues over (under) Expenses	6,053	6,789	2,200	2,200	2,200
Fund Balance - Beginning	143,718	149,771	156,560	156,560	158,760
Fund Balance - Ending	$ 149,771	$ 156,560	$ 158,760	$ 158,760	$ 160,960

CITY OF APPLETON 2026 BUDGET
SPECIAL REVENUE FUNDS

Park Open Space — **Business Unit 7160**

PROGRAM MISSION

Provide a funding mechanism to account for funds received from subdivision developers to finance acquisition of new park land and development of new parks and facilities.

PROGRAM NARRATIVE

Objectives:

Acquisition of park land and/or trail corridors identified in the Parks, Recreation and Facilities Management Department Comprehensive Plan.

Development of new parks and trails that would include: expenses associated with appraisals, title searches, surveys, wetland delineation, environmental impact studies, legal fees, counsel fees and debt issuance costs.

Development of recreation facilities and associated facilities identified in the approved master plan for the new park or trail.

Major changes in Revenue, Expenditures and Programs:

No major changes.

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE (DEFICIT)

	2023 Actual	2024 Actual	2025 Adopted Budget	2025 Projected	2026 Budget
Revenues					
Interest Income	$ 6,888	$ 7,363	$ 1,000	$ 1,000	$ 1,000
Zoning & Subdivision Fees	23,400	17,500	-	-	-
Donations & Memorials	-	13,500	-	-	-
Total Revenue	30,288	38,363	1,000	1,000	1,000
Expenses					
Land Improvements	-	27,000	-	-	-
Revenues over (under) Expenses	30,288	11,363	1,000	1,000	1,000
Fund Balance - Beginning	153,345	183,633	194,996	194,996	195,996
Fund Balance - Ending	$ 183,633	$ 194,996	$ 195,996	$ 195,996	$ 196,996

CITY OF APPLETON 2026 BUDGET
SPECIAL REVENUE FUNDS

Project City Park **Business Unit 7170**

PROGRAM MISSION

To account for funding received from private donations to finance the maintenance of City Park and the corresponding expenditures.

PROGRAM NARRATIVE

Objectives:

Provide funds for major maintenance issues related to the central plaza in City Park donated by Appleton Papers in 2007.

Major changes in Revenue, Expenditures or Programs:

No major changes.

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE (DEFICIT)

	2023 Actual	2024 Actual	2025 Adopted Budget	2025 Projected	2026 Budget
Revenues					
Interest Income	$ 263	$ 297	$ 100	$ 100	$ 100
Expenses					
Program Costs	-	-	-	-	-
Revenues over (under) Expenses	263	297	100	100	100
Fund Balance - Beginning	6,267	6,530	6,827	6,827	6,927
Fund Balance - Ending	$ 6,530	$ 6,827	$ 6,927	$ 6,927	$ 7,027

CITY OF APPLETON 2026 BUDGET
SPECIAL REVENUE FUNDS

Miracle League Field **Business Unit 7190**

PROGRAM MISSION

To account for funding received from private donations to finance the maintenance and upgrade costs of the Miracle League Field and its associated amenities and the corresponding expenditures.

PROGRAM NARRATIVE

Objectives:

Provide funds for major maintenance and/or upgrading of the Miracle League Field and its associated amenities.
Examples include:

- Equipment upgrades to meet code or safety guidelines outlined by the Consumer Product Safety Commission and/or American Society for Testing and Materials.
- Repairs and/or replacement of existing facilities, materials and/or equipment damaged by storms or acts of vandalism not covered by insurance.
- Repairs and/or replacement of resilient surfacing materials.
- Future site grading, roadways, sidewalks, utilities, etc., not included in original construction, but identified in the project plan.
- Additional security and/or area lighting, accessible parking, etc., beyond current code requirements that directly or indirectly benefit the Miracle League Field and associated amenities.
- Construction and/or renovations to shelters, restrooms, and other park amenities in the immediate vicinity of the Miracle League Field.

Major changes in Revenue, Expenditures or Program:

No major changes.

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE (DEFICIT)

	2023 Actual	2024 Actual	2025 Adopted Budget	2025 Projected	2026 Budget
Revenues					
Interest Income	$ 1,145	$ 1,278	$ 500	$ 500	$ 500
Expenses					
Program Costs	-	2,245	-	-	-
Revenues over (under) Expenses	1,145	(967)	500	500	500
Fund Balance - Beginning	27,181	28,326	27,359	27,359	27,859
Fund Balance - Ending	$ 28,326	$ 27,359	$ 27,859	$ 27,859	$ 28,359

CITY OF APPLETON 2026 BUDGET
SPECIAL REVENUE FUNDS

Ellen Kort Peace Park **Business Unit 7200**

PROGRAM MISSION

To account for funding received from private donations to finance the development, construction, and maintenance of Ellen Kort Peace Park and the corresponding expenditures.

PROGRAM NARRATIVE

Objectives:

Provide funds to finance major maintenance and development of Ellen Kort Peace Park.

Major changes in Revenue, Expenditures or Programs:

No major changes.

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE (DEFICIT)

	2023 Actual	2024 Actual	2025 Adopted Budget	2025 Projected	2026 Budget
Revenues					
Misc Local Gov't Aids	$ 50,000	$ -	$ -	$ -	$ -
Interest Income	131	3,945	-	-	1,000
Donations & Memorials	39,809	3,000	-	-	-
Total Revenue	89,940	6,945	-	-	1,000
Expenses					
Program Costs	-	-	-	-	-
Revenues over (under) Expenses	89,940	6,945	-	-	1,000
Fund Balance - Beginning	-	89,940	96,885	96,885	96,885
Fund Balance - Ending	$ 89,940	$ 96,885	$ 96,885	$ 96,885	$ 97,885

CITY OF APPLETON 2026 BUDGET
SPECIAL REVENUE FUNDS

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