PROPOSED BUDGET

2026

Village of Allouez, WI
2026 Proposed Budget
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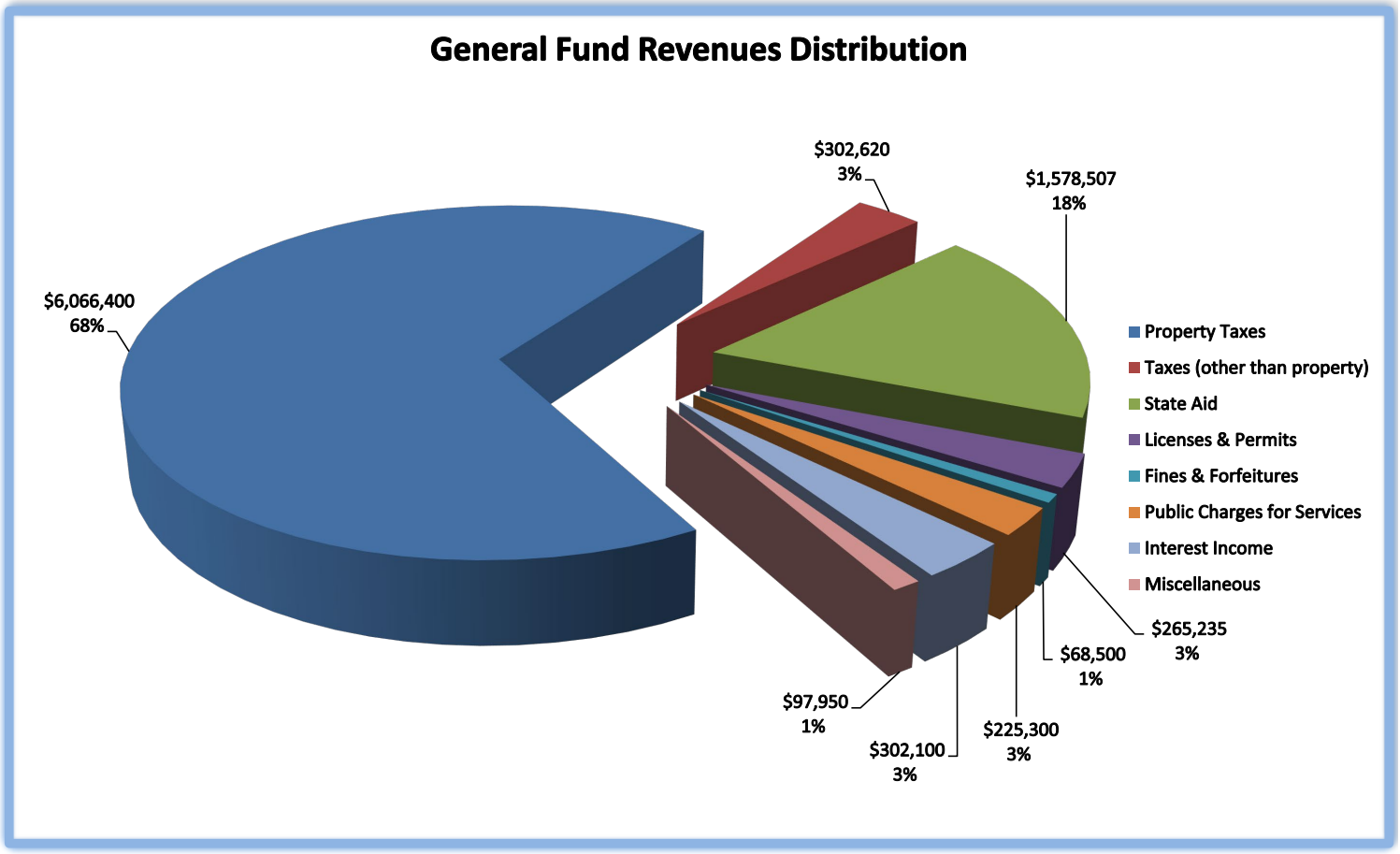
2026 Proposed Budget
General Fund Revenues Summary

	2024 Actual	2025 Budget	2025 7 Mo. Actual	2025 Estimated Actual	2026 Budget	Increase (Decrease)	% Increase (Decrease)
TAXES							
Property Taxes	$ 5,724,256	$ 6,068,440	$ 6,068,441	$ 6,068,440	$ 6,066,400	$ (2,040)	0%
Room Taxes	7,471	7,000	2,695	7,000	7,000	-	0%
Retailers Discount	120	120	70	120	120	-	0%
Water Department Taxes	256,172	235,000	-	238,600	295,000	60,000	26%
Interest on Taxes	156	500	-	500	500	-	0%
TOTAL TAXES	**5,988,175**	**6,311,060**	**6,071,206**	**6,314,660**	**6,369,020**	**57,960**	**1%**
INTERGOVERNMENTAL							
Shared Revenue	372,952	381,503	192,482	381,503	394,472	12,969	3%
Supplemental County and Municipal Aid	341,925	349,789	-	349,789	361,684	11,895	3%
Expenditure Restraint	82,789	82,789	-	82,789	5,117	(77,672)	-94%
Fire Insurance Taxes	60,517	60,500	68,382	68,383	65,000	4,500	7%
Park Lands	170	170	170	170	170	-	0%
Transportation Aids/LRIP	417,717	439,614	329,423	439,614	476,000	36,386	8%
Recycling	98,725	98,500	98,629	98,500	98,500	-	0%
Payments for Municipal Services	64,490	65,000	63,320	63,320	87,170	22,170	34%
Exempt Computer Aid	11,312	11,312	11,312	11,312	11,312	-	0%
Personal Property Aid	12,182	43,255	43,255	43,255	43,255	-	0%
Video Service Provider Aid	28,377	28,377	28,377	28,377	28,377	-	0%
Green Bay Correctional Institute	69,526	-	-	-	-	-	0%
Other State Aid	439	450	18,772	18,772	7,450	7,000	1556%
TOTAL INTERGOVERNMENTAL	**1,561,121**	**1,561,259**	**854,122**	**1,585,784**	**1,578,507**	**17,248**	**1%**
LICENSES & PERMITS							
Liquor and Malt Beverage License	9,270	9,250	8,750	9,250	9,750	500	5%
Operator's Licenses	2,200	1,600	1,060	1,600	1,400	(200)	-13%
Cigarette Licenses	700	700	500	700	500	(200)	-29%
Video Service Provider Fees	92,684	92,000	22,455	85,000	85,000	(7,000)	-8%
Dog Licenses	1,952	2,000	1,248	2,000	1,700	(300)	-15%
Hen Licenses	90	100	145	100	310	210	210%
Peddler/2nd Hand Licenses	2,475	1,500	875	1,500	1,200	(300)	-20%
Building Permits and Inspection Fees	94,472	104,290	36,685	104,290	99,725	(4,565)	-4%
Zoning Permits and Fees	1,505	1,000	400	1,000	2,000	1,000	100%
Other Licenses and Permits	9,780	8,580	12,720	13,850	63,650	55,070	642%
TOTAL LICENSES & PERMITS	**215,128**	**221,020**	**84,838**	**219,290**	**265,235**	**44,215**	**20%**
FINES & FORFEITURES							
Municipal Court	52,176	60,000	34,209	60,000	60,000	-	0%
Parking Violations	3,123	7,000	2,892	7,000	7,000	-	0%
False Alarm Penalties	5,575	1,500	275	1,500	1,500	-	0%
TOTAL FINES & FORFEITURES	**60,874**	**68,500**	**37,376**	**68,500**	**68,500**	**-**	**0%**
PUBLIC CHARGES FOR SERVICES							
Clerk-Treasurer/Publication/Maps & Plats	9,141	11,000	5,402	11,000	11,200	200	2%
Ambulance Fees	72,986	70,000	32,696	70,100	70,000	-	0%
Snow & Ice Control	-	200	-	200	200	-	0%
Bulk Waste Pick Up	1,450	1,000	47	1,000	1,000	-	0%
Garbage and Recycling Carts	21,430	22,000	12,950	22,000	22,000	-	0%
Weed Control	3,368	1,000	(1,746)	1,000	2,500	1,500	150%
Tree & Brush Control	-	500	-	500	500	-	0%
Parks and Recreation	122,202	111,150	85,870	111,100	114,900	3,750	3%
Forestry	2,695	3,000	2,144	3,000	3,000	-	0%
Engineering and Other Public Works Charges	2,457	-	259	259	-	-	0%
TOTAL PUBLIC CHARGES FOR SERVICES	**235,729**	**219,850**	**137,622**	**220,159**	**225,300**	**5,450**	**2%**

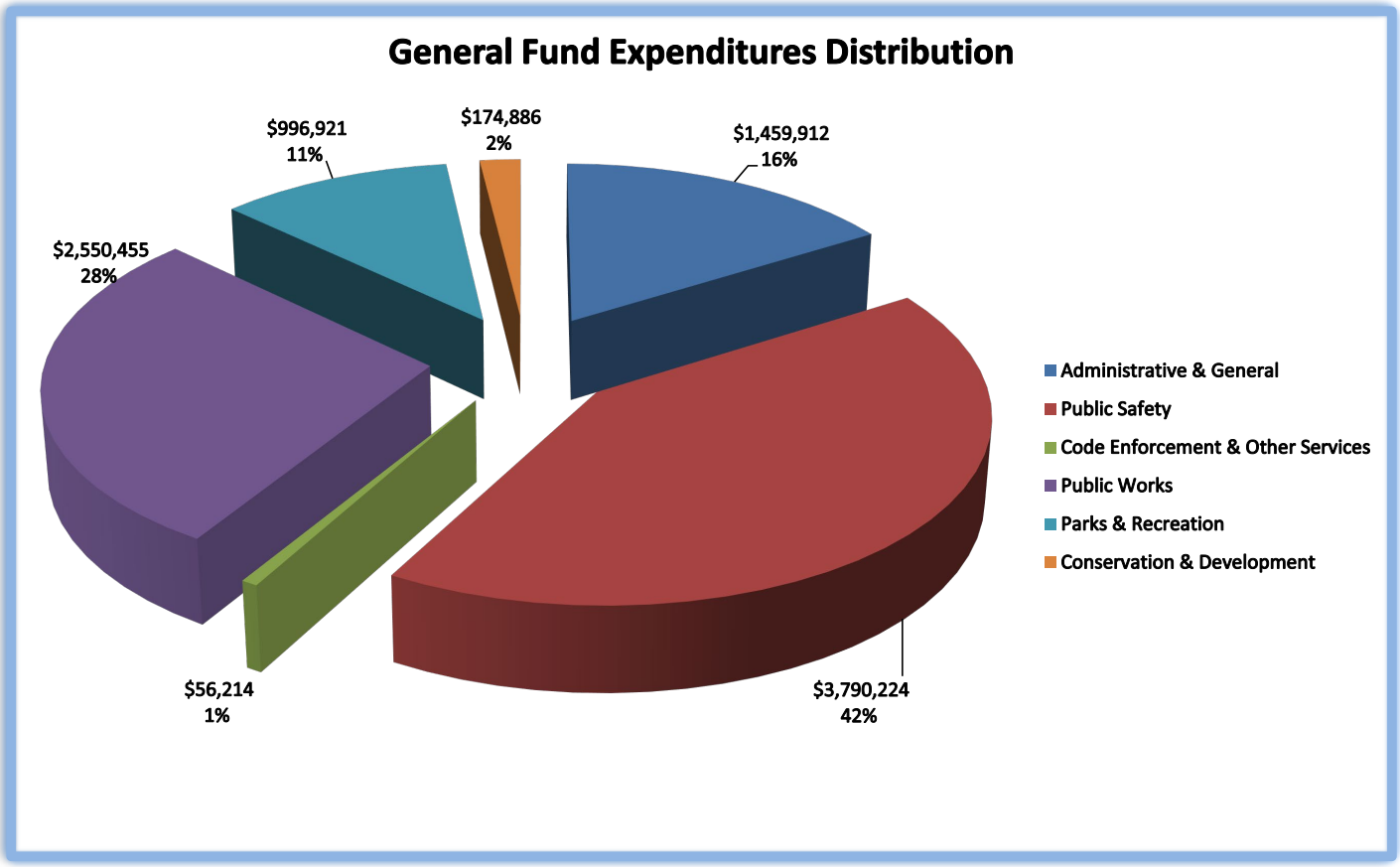
	2024 Actual	2025 Budget	2025 7 Mo. Actual	2025 Estimated Actual	2026 Budget	Increase (Decrease)	% Increase (Decrease)
MISCELLANEOUS REVENUE							
Interest Income	553,762	300,000	282,157	435,000	300,000	-	0%
Interest on Special Assessments	4,341	2,000	250	2,000	2,000	-	0%
Other Interest Charges	96	100	23	100	100	-	0%
Facilities Use Charge/Rental/Lease	68,450	68,450	34,225	68,450	68,450	-	0%
Surplus Property Sales	1,689	1,000	899	1,000	1,000	-	0%
Recyclable Materials	12,704	-	1,363	1,363	-	-	0%
Donations and Gifts	6,875	7,000	5,400	7,000	7,000	-	0%
Insurance Dividends/CC Rebates	11,886	12,500	6,386	10,703	11,000	(1,500)	-12%
Other Miscellaneous	11,429	10,500	5,963	9,514	10,500	-	0%
TOTAL MISCELLANEOUS REVENUE	**671,232**	**401,550**	**336,666**	**535,130**	**400,050**	**(1,500)**	**0%**
TOTAL REVENUES	**$ 8,732,259**	**$ 8,783,239**	**$ 7,521,830**	**$ 8,943,523**	**$ 8,906,612**	**$ 123,373**	**1%**



2026 Proposed Budget
General Fund Expenditures Summary

	2024 Actual	2025 Budget	2025 7 Mo. Actual	2025 Estimated Actual	2026 Budget	Increase (Decrease)	% Increase (Decrease)
GENERAL GOVERNMENT							
Village Board	$ 60,098	$ 60,921	$ 36,298	$ 60,921	$ 61,517	$ 596	1%
Municipal Justice	51,388	56,762	31,671	56,762	71,736	14,974	26%
Legal Counsel	17,789	22,000	5,918	22,000	25,500	3,500	16%
Prosecuting Attorney	8,276	10,000	2,210	10,000	10,000	-	0%
General Administration	384,576	379,445	199,850	457,795	445,238	65,793	17%
Administrator	128,452	138,560	78,123	138,910	123,805	(14,755)	-11%
Clerk-Treasurer	124,900	130,316	75,972	130,316	137,969	7,653	6%
Election	42,327	32,892	19,160	96,892	51,671	18,779	57%
Accounting	125,613	126,223	76,028	125,838	134,313	8,090	6%
Audit & Acctg. Service	7,605	14,500	23,802	11,675	11,946	(2,554)	-18%
Assessor	27,365	62,855	20,654	99,955	67,060	4,205	7%
Village Hall Building	96,001	96,389	61,578	106,350	225,347	128,958	134%
Zoning and Planning	96	-	-	-	-	-	0%
Tax Refunds	2,492	-	-	-	-	-	0%
Insurance	130,059	144,315	95,224	139,239	93,810	(50,505)	-35%
TOTAL GENERAL GOVERNMENT	**1,207,037**	**1,275,178**	**726,488**	**1,456,653**	**1,459,912**	**184,734**	**14%**
PUBLIC SAFETY							
Police Department	1,153,513	1,191,388	603,990	1,204,048	1,233,205	41,817	4%
School Patrol	85,236	81,711	47,116	81,711	87,616	5,905	7%
Other Public Safety	737	-	367	750	800	800	100%
Fire Department	2,172,277	2,266,893	1,715,974	2,277,776	2,367,673	100,780	4%
Building Inspection	141,751	168,396	54,014	168,040	100,930	(67,466)	-40%
TOTAL PUBLIC SAFETY	**3,553,514**	**3,708,388**	**2,421,461**	**3,732,325**	**3,790,224**	**81,836**	**2%**
OTHER SERVICES							
Code Enforcement	39,479	45,887	25,778	46,882	43,079	(2,808)	-6%
Emergency Govt./Wgts. & Measurers	5,605	6,335	5,345	6,335	6,335	-	0%
Animal Control	5,241	6,800	3,192	6,800	6,800	-	0%
TOTAL OTHER SERVICES	**50,325**	**59,022**	**34,315**	**60,017**	**56,214**	**(2,808)**	**-5%**
PUBLIC WORKS							
Engineering	96,633	126,898	35,688	141,598	153,235	26,337	21%
DPW Administration	86,639	85,528	52,151	85,528	89,527	3,999	5%
Street Dept. - Training	6,343	8,571	4,726	8,571	8,791	220	3%
Street Repairs	206,213	181,871	32,575	220,371	178,895	(2,976)	-2%
Snow & Ice Control	228,676	235,596	112,866	253,596	211,085	(24,511)	-10%
Sidewalk Snow & Ice Control	34,495	41,750	26,288	41,750	36,270	(5,480)	-13%
Signs & Markings	52,927	40,960	27,586	40,960	47,724	6,764	17%
Tree & Brush Control	139,873	154,488	64,937	154,488	139,547	(14,941)	-10%
Curb & Gutter	5,900	10,000	-	10,000	10,000	-	0%
Street Construction	294,047	501,000	(4,000)	501,000	501,000	-	0%
Street Lighting	188,310	200,000	95,993	191,765	190,000	(10,000)	-5%
Sidewalk Repair	-	5,000	1,468	5,000	20,000	15,000	300%
Garbage Collection	309,342	290,776	189,147	306,776	260,765	(30,011)	-10%
Refuse Collection	140,347	133,071	75,354	133,071	109,777	(23,294)	-18%
Leaf Collection	106,109	102,841	43,263	102,841	90,095	(12,746)	-12%
Yard Waste Collection	72,206	75,203	34,844	75,203	66,826	(8,377)	-11%
Landfill / MRF Charges	226,791	249,000	85,472	237,000	266,250	17,250	7%
Recycling - Curbside	123,325	123,218	84,393	139,718	122,299	(919)	-1%
Sharps Collection	401	500	189	500	500	-	0%
Weed Control	7,229	13,190	2,586	13,190	12,369	(821)	-6%
LeBrun Road Farm	44,945	39,574	16,799	39,574	35,500	(4,074)	-10%
TOTAL PUBLIC WORKS	**2,370,751**	**2,619,035**	**982,325**	**2,702,500**	**2,550,455**	**(68,580)**	**-3%**

	2024 Actual	2025 Budget	2025 7 Mo. Actual	2025 Estimated Actual	2026 Budget	Increase (Decrease)	% Increase (Decrease)
PARKS, RECREATION & FORESTRY							
Park Maintenance	578,377	555,959	290,540	555,959	520,459	(35,500)	-6%
Park Security	13,835	13,995	8,013	13,995	13,995	-	0%
Park Mechanic	802	5,232	394	5,232	5,549	317	6%
Recreation Administration	198,827	223,973	120,181	223,973	234,968	10,995	5%
Recreation Programs	71,340	74,722	39,468	74,722	73,969	(753)	-1%
Forestry	144,144	146,066	80,028	146,066	147,981	1,915	1%
TOTAL PARKS, RECREATION & FORESTRY	**1,007,325**	**1,019,947**	**538,624**	**1,019,947**	**996,921**	**(23,026)**	**-2%**
CONSERVATION & DEVELOPMENT							
Economic Development	**89,525**	**101,669**	**52,768**	**103,165**	**174,886**	**73,217**	72%
TOTAL EXPENDITURES	**$ 8,278,477**	**$ 8,783,239**	**$ 4,755,982**	**$ 9,074,607**	**$ 9,028,612**	**$ 245,373**	**3%**

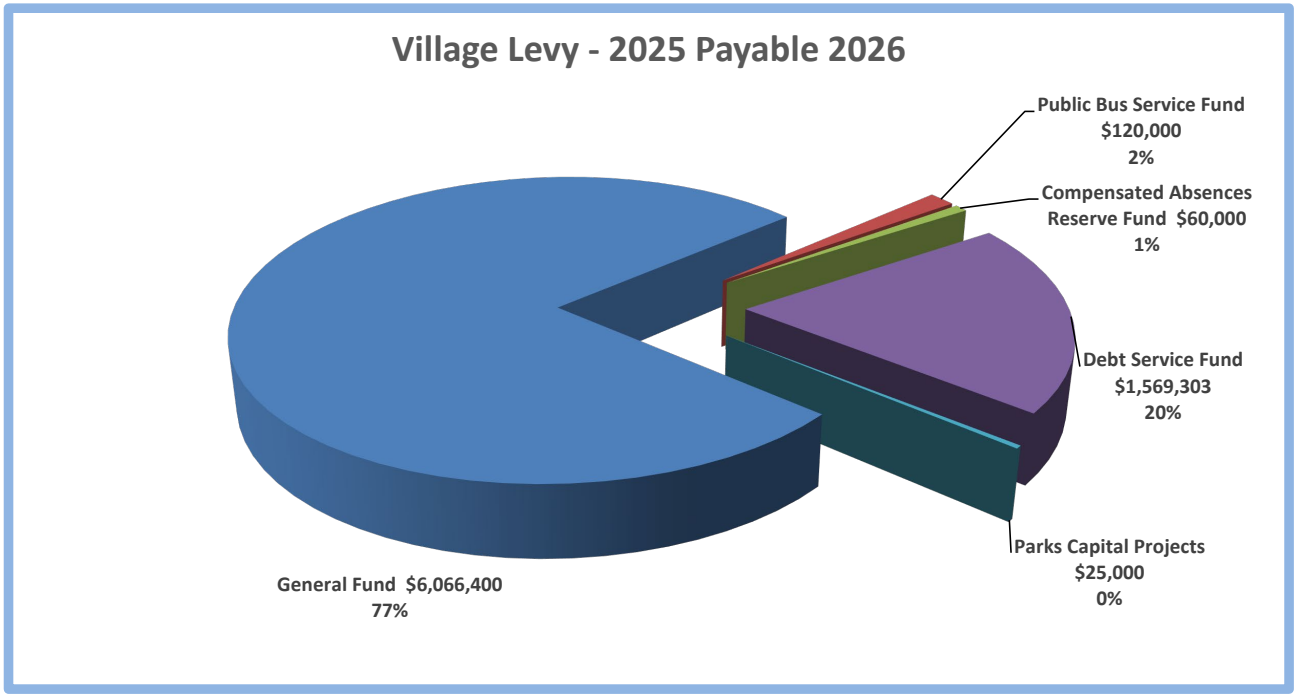


	2024 Actual	2025 Budget	2025 7 Mo. Actual	2025 Estimated Actual	2026 Budget	Increase (Decrease)	% Increase (Decrease)
22 - PUBLIC BUS SERVICE FUND							
REVENUES							
Property Taxes	$ 110,000	$ 110,000	$ 110,000	$ 110,000	$ 120,000	$ 10,000	9%
Fund Balance Applied	-	14,180	-	-	23,680	9,500	67%
TOTAL REVENUES	110,000	124,180	110,000	110,000	143,680	19,500	16%
EXPENDITURES							
Public Bus Service	106,130	124,180	16,007	93,144	143,680	19,500	16%
TOTAL INCREASE (DECREASE) IN FUND BALANCE	**$ 3,870**	**$ (14,180)**	**$ 93,993**	**$ 16,856**	**$ (23,680)**	**$ (9,500)**	**-67%**
23 - EXCESS STADIUM SALES TAX FUND							
REVENUES							
Taxes - Other	$ 1,874	$ -	$ -	$ 190	$ -	$ -	0%
TOTAL INCREASE (DECREASE) IN FUND BALANCE	**$ 1,874**	**$ -**	**$ -**	**$ 190**	**$ -**	**$ -**	**0%**
24 - COMPENSATED ABSENCES RESERVE							
REVENUES							
Property Taxes	$ 20,000	$ 30,000	$ 30,000	$ 30,000	$ 60,000	$ 30,000	100%
Fund Balance Applied	4,816	49,660	54,067	54,067	-	(49,660)	-100%
TOTAL REVENUES	24,816	79,660	84,067	84,067	60,000	(19,660)	-25%
EXPENDITURES							
Accumulated Leave Payout	24,816	79,660	84,067	84,067	35,175	(44,485)	-56%
TOTAL INCREASE (DECREASE) IN FUND BALANCE	**$ (4,816)**	**$ (49,660)**	**$ (54,067)**	**$ (54,067)**	**$ 24,825**	**$ 74,485**	**150%**
25 - AMERICAN RESCUE PLAN ACT (ARPA) FUND							
REVENUES							
ARPA Federal Aid	$ 866,728	$ -	$ -	$ 53,577	$ -	$ -	0%
Interest Income	42,091	-	3,093	3,800	500	500	100%
Fund Balance Applied	-	-	65,428	51,137	26,646	26,646	100%
TOTAL REVENUES	908,819	-	68,521	108,514	27,146	27,146	100%
EXPENDITURES							
General Administration	36,097	-	24,954	43,937	-	-	0%
Engineering	71,714	-	43,567	53,577	27,146	27,146	100%
Public Works	39,528	-	-	11,000	-	-	0%
Street Construction	337,866	-	-	-	-	-	0%
Park Maintenance	4,714	-	-	-	-	-	0%
Fire Station	174,509	-	-	-	-	-	0%
Water Utility - Watermain Repair	2,300	-	-	-	-	-	0%
Transfer to RLF - ARPA Interest	40,000	-	-	-	-	-	0%
Transfer to Storm Water Utility	200,000	-	-	-	-	-	0%
TOTAL EXPENDITURES	906,728	-	68,521	108,514	27,146	27,146	100%
TOTAL INCREASE (DECREASE) IN FUND BALANCE	**$ 2,091**	**$ -**	**$ (65,428)**	**$ (51,137)**	**$ (26,646)**	**$ (26,646)**	**-100%**
26 - REVOLVING LOAN FUND							
REVENUES							
Property Taxes	$ 315,000	$ -	$ -	$ -	$ -	$ -	0%
Miscellaneous Income	800	-	2,548	8,100	13,600	13,600	100%
Transfer from ARPA Fund	40,000	-	-	-	-	-	0%
Fund Balance Applied	-	155,000	-	-	-	(155,000)	-100%
TOTAL REVENUES	355,800	155,000	2,548	8,100	13,600	(141,400)	-91%
EXPENDITURES							
Urban Development	40,000	155,000	-	5,000	-	(155,000)	-100%
TOTAL EXPENDITURES	40,000	155,000	-	5,000	-	(155,000)	-100%
TOTAL INCREASE (DECREASE) IN FUND BALANCE	**$ 315,800**	**$ (155,000)**	**$ 2,548**	**$ 3,100**	**$ 13,600**	**$ 168,600**	**109%**

	2024 Actual	2025 Budget	2025 7 Mo. Actual	2025 Estimated Actual	2026 Budget	Increase (Decrease)	% Increase (Decrease)
30 - DEBT SERVICE FUND							
REVENUES							
Property Taxes	$ 1,470,127	$ 1,519,597	$ 1,519,597	$ 1,519,597	$ 1,569,303	$ 49,706	3%
Premium on Debt	132,588	-	105,988	105,988	-	-	0%
Fund Balance Applied	-	111,904	-	27,626	84,753	(27,151)	-24%
TOTAL REVENUES	1,602,715	1,631,501	1,625,585	1,653,211	1,654,056	22,555	1%
EXPENDITURES							
Principal on Long Term Debt	1,223,825	1,211,163	1,211,163	1,211,163	1,148,500	(62,663)	-5%
Interest on Long Term Debt	327,913	413,788	237,369	413,788	497,981	84,193	20%
Paying Agent Expense/Debt Issue	38,346	6,550	23,610	28,260	7,575	1,025	16%
TOTAL EXPENDITURES	1,590,084	1,631,501	1,472,142	1,653,211	1,654,056	22,555	1%
TOTAL INCREASE (DECREASE) IN FUND BALANCE	**$ 12,631**	**$ (111,904)**	**$ 153,443**	**$ (27,626)**	**$ (84,753)**	**$ 27,151**	**24%**
DETAIL OF DEBT SERVICE PAYMENTS SUPPORTED BY PROPERTY TAX LEVY:							
Principal on Long Term Debt							
06/01/2014 General Obligation Bonds	$ 88,825	$ 91,163	$ 91,163	$ 91,163	$ 93,500	$ 2,337	3%
03/09/2016 Refunding Bonds	870,000	-	-	-	-	-	0%
05/25/2017 General Obligation Notes	25,000	350,000	350,000	350,000	350,000	-	0%
06/23/2019 General Obligation Bonds	55,000	135,000	135,000	135,000	130,000	(5,000)	-4%
06/10/2021 General Obligation Bonds	85,000	200,000	200,000	200,000	300,000	100,000	50%
06/01/2023 General Obligation Bonds	100,000	60,000	60,000	60,000	40,000	(20,000)	-33%
06/06/2024 General Obligation Notes	-	375,000	375,000	375,000	65,000	(310,000)	-83%
06/05/2025 General Obligation Notes	-	-	-	-	170,000	170,000	100%
Total Principal Payments	$ 1,223,825	$ 1,211,163	$ 1,211,163	$ 1,211,163	$ 1,148,500	$ (62,663)	-5%
Interest on Long Term Debt							
06/01/2014 General Obligation Bonds	$ 36,725	$ 34,025	$ 17,696	$ 34,025	$ 31,255	$ (2,770)	-8%
03/09/2016 Refunding Bonds	8,700	-	-	-	-	-	0%
05/25/2017 General Obligation Notes	31,275	25,650	15,450	25,650	15,150	(10,500)	-41%
06/23/2019 General Obligation Bonds	52,425	49,575	25,800	49,575	45,600	(3,975)	-8%
06/10/2021 General Obligation Bonds	104,355	97,230	51,115	97,230	84,730	(12,500)	-13%
06/01/2023 General Obligation Bonds	94,433	66,200	33,850	66,200	63,700	(2,500)	-4%
06/06/2024 General Obligation Notes	-	141,108	93,458	141,108	93,675	(47,433)	-34%
06/05/2025 General Obligation Notes	-	-	-	-	163,871	163,871	100%
Total Interest Payments	$ 327,913	$ 413,788	$ 237,369	$ 413,788	$ 497,981	$ 84,193	20%

	2024 Actual	2025 Budget	2025 7 Mo. Actual	2025 Estimated Actual	2026 Budget	Increase (Decrease)	% Increase (Decrease)
41 - TAX INCREMENT FINANCING DISTRICT #1							
REVENUES							
Tax Increments	$ 1,119,702	$ 1,125,000	$ 1,117,870	$ 1,117,870	$ 1,200,000	$ 75,000	7%
Exempt Computer Aid	42,245	42,245	42,245	42,245	42,245	-	0%
Personal Property Aid	11,885	233,719	233,719	233,719	233,719	-	0%
TID Application Fee	1,000	1,000	500	1,000	1,000	-	0%
Miscellaneous Revenue	200,727	10,300	6,667	10,000	10,000	(300)	-3%
TOTAL REVENUES	1,375,559	1,412,264	1,401,001	1,404,834	1,486,964	74,700	5%
EXPENDITURES							
Economic Development	228,945	676,765	670,381	744,975	832,463	155,698	23%
Principal on Long Term Debt	197,153	206,507	206,507	206,507	210,903	4,396	2%
Interest on Long Term Debt	42,608	36,529	32,929	36,529	30,334	(6,195)	-17%
TOTAL EXPENDITURES	468,706	919,801	909,817	988,011	1,073,700	153,899	17%
TOTAL INCREASE (DECREASE) IN FUND BALANCE	**$ 906,853**	**$ 492,463**	**$ 491,184**	**$ 416,823**	**$ 413,264**	**$ (79,199)**	**-16%**
47 - PARKS CAPITAL PROJECTS FUND							
REVENUES							
Property Taxes	$ 25,000	$ 25,000	$ 25,000	$ 25,000	$ 25,000	$ -	0%
State Aid and Grants	30,000	-	-	-	-	-	0%
Interest Income	21,189	-	9,781	17,000	-	-	0%
Donations and Gifts	112,500	-	-	-	-	-	0%
Proceeds of Long Term Debt	524,690	-	561,078	561,078	-	-	0%
TOTAL REVENUES	713,379	25,000	595,859	603,078	25,000	-	0%
EXPENDITURES							
Park Equipment and Improvements	686,727	5,000	219,745	5,000	25,000	20,000	400%
Debt Discount/Expense	9,033	-	9,208	9,208	-	-	0%
TOTAL EXPENDITURES	695,760	5,000	228,953	14,208	25,000	20,000	400%
TOTAL INCREASE (DECREASE) IN FUND BALANCE	**$ 17,619**	**$ 20,000**	**$ 366,906**	**$ 588,870**	**$ -**	**$ (20,000)**	**-100%**
48 - CAPITAL PROJECTS FUND							
REVENUES							
Interest Income	$ 50,111	$ -	$ 30,072	$ 77,500	$ -	$ -	0%
Proceeds of Long Term Debt	1,865,310	-	2,283,922	2,283,922	-	-	0%
Fund Balance Applied	-	-	-	-	-	-	0%
TOTAL REVENUES	1,915,421	-	2,313,994	2,361,422	-	-	0%
EXPENDITURES							
Street/C&G/Sidewalk Reconstruction	877,915	-	19,910	-	-	-	0%
Fire Station	75,529	-	-	-	-	-	0%
Street Equipment	751,165	-	-	-	-		0%
Park Equipment and Improvements	9,188	-	-	-	-	-	0%
Debt Discount/Expense	29,280	-	36,639	36,639	-	-	0%
TOTAL EXPENDITURES	1,743,077	-	56,549	36,639	-	-	0%
TOTAL INCREASE (DECREASE) IN FUND BALANCE	**$ 172,344**	**$ -**	**$ 2,257,445**	**$ 2,324,783**	**$ -**	**$ -**	**0%**

		2023 Actual	2024 Actual	2025 Budget	2026 Budget	Increase (Decrease)	% Increase (Decrease)
VILLAGE LEVY AND TAX RATE SUMMARY							
10	**GENERAL FUND**						
	Gross Levy	$ 6,164,168	$ 5,724,256	$ 6,068,440	$ 6,188,400	$ 119,960	2%
	Less: Fund Balance Applied	90,000	-	-	122,000	122,000	100%
	Levy	**6,074,168**	**5,724,256**	**6,068,440**	**6,066,400**	**(2,040)**	0%
22	**PUBLIC BUS SERVICE FUND**						
	Gross Levy	132,500	110,000	124,180	143,680	19,500	16%
	Less: Fund Balance Applied	16,000	-	14,180	23,680	9,500	67%
	Levy	**116,500**	**110,000**	**110,000**	**120,000**	**10,000**	9%
24	**COMPENSATED ABSENCES RESERVE**						
	Gross Levy	15,000	24,816	79,660	60,000	(19,660)	-25%
	Less: Fund Balance Applied	-	4,816	49,660	-	(49,660)	-100%
	Levy	**15,000**	**20,000**	**30,000**	**60,000**	**30,000**	100%
26	**REVOLVING LOAN FUND**						
	Levy	**-**	**315,000**	**-**	**-**	**-**	0%
30	**DEBT SERVICE FUND**						
	Gross Levy	1,440,922	1,470,127	1,631,501	1,654,056	22,555	1%
	Less: Fund Balance Applied	-	-	111,904	84,753	(27,151)	-24%
	Levy	**1,440,922**	**1,470,127**	**1,519,597**	**1,569,303**	**49,706**	3%
47	**PARKS CAPITAL PROJECTS FUND**						
	Levy	**-**	**25,000**	**25,000**	**25,000**	**-**	0%
	Total Village Levy	**$ 7,646,590**	**$ 7,664,383**	**$ 7,753,037**	**$ 7,840,703**	**$ 87,666**	1.13%
	Village Levy Tax Rate	**$ 6.19**	**$ 6.20**	**$ 6.33**	**$ 6.36**		
	Combined Village and TID #1 Tax Rate	**$ 6.43**	**$ 6.48**	**$ 6.61**	**$ 6.70**		



	2024 Actual	2025 Budget	2025 7 Mo. Actual	2025 Estimated Actual	2026 Budget	Increase (Decrease)	% Increase (Decrease)
21 SEWER UTILITY							
OPERATING REVENUES							
46410 Sewerage Service Charges	$ 3,228,670	$ 3,250,000	$ 1,660,006	$ 3,400,000	$ 3,500,000	$ 250,000	8%
46200 Private Side Lateral Charges	116,807	-	-	-	-	-	0%
44340 Sanitary Sewer Permits	640	1,000	900	1,000	1,000	-	0%
TOTAL OPERATING REVENUES	3,346,117	3,251,000	1,660,906	3,401,000	3,501,000	250,000	8%
OPERATING EXPENSES							
57410 Sewage Treatment	2,732,739	2,861,889	1,223,684	2,838,014	3,004,038	142,149	5%
57410 Depreciation	248,204	240,000	-	250,000	255,000	15,000	6%
57411 Lift Stations	7,522	9,998	1,988	9,998	10,827	829	8%
57412 Locates/Sump Pump	5,495	27,459	2,972	27,459	29,908	2,449	9%
69999 WRS and OPEB GASB Adjustments	30,057	-	-	-	-	-	0%
TOTAL OPERATING EXPENSES	3,024,017	3,139,346	1,228,644	3,125,471	3,299,773	160,427	5%
OPERATING INCOME	322,100	111,654	432,262	275,529	201,227	89,573	80%
NONOPERATING REVENUES (EXPENSES)							
48110 Interest Income	22,197	15,000	15,786	32,000	15,000	-	0%
48330 Gain/(Loss) on Retirement of Equip.	(5,372)	-	-	-	-	-	0%
48910 Amortization of Premium on Debt	21,312	25,508	-	25,508	25,812	304	1%
58200 Interest - Long-term Debt	(131,238)	(144,581)	(35,117)	(153,992)	(157,815)	(13,234)	9%
58202 Debt Discount/Expense	(21,952)	-	(25,090)	(25,090)	-	-	0%
TOTAL NONOP. REVENUES (EXPENSES)	(115,053)	(104,073)	(44,421)	(121,574)	(117,003)	(12,930)	12%
Change in Net Position	**$ 207,047**	**$ 7,581**	**$ 387,841**	**$ 153,955**	**$ 84,224**	**$ 76,643**	**1011%**

ESTIMATED CASH BALANCE	2025 Budget	2025 Estimated Actual	2026 Budget
Cash - January 1	$ 228,529	$ 141,454	$ 134,606
Operating Income	111,654	275,529	201,227
Depreciation	240,000	250,000	255,000
Debt Repayment (Principal & Interest)	(532,377)	(532,377)	(551,428)
Cash - December 31	**$ 47,806**	**$ 134,606**	**$ 39,405**

	2024 Actual	2025 Budget	2025 7 Mo. Actual	2025 Estimated Actual	2026 Budget	Increase (Decrease)	% Increase (Decrease)
60 WATER UTILITY							
OPERATING REVENUES							
46110 Residential Water Sales	$ 2,177,998	$ 2,192,000	$ 1,086,526	$ 2,192,000	$ 2,300,000	$ 108,000	5%
46120 Commercial Water Sales	341,765	356,000	173,324	356,000	375,000	19,000	5%
46150 Multifamily Water Sales	74,368	80,000	36,983	80,000	84,000	4,000	5%
46270 Private Fire Protection	34,311	34,000	17,344	34,000	36,000	2,000	6%
46300 Public Fire Protection	626,554	628,000	313,357	628,000	660,000	32,000	5%
46440 Institutional Water Sales	312,413	287,000	149,662	287,000	300,000	13,000	5%
46450 Public Authority Water Sales	24,755	26,000	12,654	26,000	27,300	1,300	5%
46000 Bulk Water Sales	3,589	4,500	-	4,500	4,725	225	5%
47000 Forfeited Discounts	37,223	25,000	10,124	32,000	32,000	7,000	28%
47000 Rents from Water Property	97,451	104,021	73,545	94,465	94,450	(9,571)	-9%
47000 Other Revenue/Service Charges	28,325	21,000	8,289	29,000	27,000	6,000	29%
TOTAL OPERATING REVENUES	3,758,752	3,757,521	1,881,808	3,762,965	3,940,475	182,954	5%
OPERATING EXPENSES							
60-60 Source of Supply	1,812,881	1,723,697	850,114	1,856,297	1,672,513	(51,184)	-3%
60-62 Pumping	77,814	92,671	47,334	92,671	100,793	8,122	9%
60-64 Water Treatment	21,511	16,243	15,461	25,243	17,157	914	6%
60-66 Transmission & Distribution	319,660	455,472	254,636	480,472	508,090	52,618	12%
60-90 Customer Accounting	59,934	108,556	107,465	114,581	121,460	12,904	12%
60-92 General & Administration	280,156	218,875	118,467	227,560	229,242	10,367	5%
57403 Depreciation	406,570	390,000	-	415,000	415,000	25,000	6%
57408 Taxes	276,706	232,000	-	235,500	289,600	57,600	25%
69999 WRS and OPEB GASB Adjustments	(36,746)	-	-	-	-	-	0%
TOTAL OPERATING EXPENSES	3,218,486	3,237,514	1,393,477	3,447,324	3,353,855	116,341	4%
OPERATING INCOME	540,266	520,007	488,331	315,641	586,620	66,613	13%
NONOPERATING REVENUES (EXPENSES)							
42900 Amortization of Premium on Debt	27,666	23,329	-	23,329	26,841	3,512	15%
57419 Interest Income	25,808	-	27,109	47,000	-	-	0%
57427 Interest - Long-term Debt	(194,751)	(213,026)	(54,755)	(227,086)	(233,548)	(20,522)	10%
58210 Debt Discount/Expense	(30,641)	-	(34,239)	(34,239)	-	-	0%
TOTAL NONOP. REVENUES (EXPENSES)	(171,918)	(189,697)	(61,885)	(190,996)	(206,707)	(17,010)	9%
CAPITAL CONTRIBUTIONS	(8,160)	-	-	-	-	-	0%
Change in Net Position	**$ 360,188**	**$ 330,310**	**$ 426,446**	**$ 124,645**	**$ 379,913**	**$ 49,603**	**15%**

ESTIMATED CASH BALANCE	2025 Budget	2025 Estimated Actual	2026 Budget
Cash - January 1	$ 616,693	$ 716,373	$ 626,976
Operating Income	520,007	315,641	586,620
Depreciation	390,000	415,000	415,000
Debt Repayment (Principal & Interest)	(820,038)	(820,038)	(894,114)
Replace Pickup Truck #12	-	-	(41,000)
Truck Mounted Message Board	-	-	(14,312)
Cash - December 31	**$ 706,662**	**$ 626,976**	**$ 679,170**

	2024 Actual	2025 Budget	2025 7 Mo. Actual	2025 Estimated Actual	2026 Budget	Increase (Decrease)	% Increase (Decrease)
61 STORM WATER UTILITY							
OPERATING REVENUES							
46324 Storm Water Lateral Inspections	$ 1,200	$ 1,500	$ 2,851	$ 2,851	$ 1,500	$ -	0%
46325 Storm Water Mgmt. Site Reviews	-	2,000	-	5,000	2,000	-	0%
46326 Storm Water Utility Billings	828,690	934,000	471,593	934,000	934,000	-	0%
46327 Erosion Control Review	394	1,000	2,050	5,000	1,000	-	0%
46328 Fee in Lieu of Treatment Chgs.	-	1,000	-	1,000	1,000	-	0%
TOTAL OPERATING REVENUES	830,284	939,500	476,494	947,851	939,500	-	0%
OPERATING EXPENSES							
53000 Engineering	66,444	114,748	34,283	114,748	119,535	4,787	4%
53100 Public Works Administration	43,658	44,324	24,998	44,324	46,939	2,615	6%
53320 Street Cleaning	76,369	90,358	48,900	90,358	80,451	(9,907)	-11%
53440 Storm Sewer	215,112	220,615	84,604	222,465	225,695	5,080	2%
53440 Depreciation	242,798	243,000	-	245,000	245,000	2,000	1%
53441 Locates - Storm	13,683	7,990	8,290	7,990	8,646	656	8%
53442 Storm Lateral Inspections	91	749	47	749	818	69	9%
53443 Storm Water Treatment	14,222	20,000	10,868	20,000	15,000	(5,000)	-25%
53622 Leaf Collection	3,590	4,286	1,027	4,286	4,395	109	3%
69999 WRS and OPEB GASB Adjustments	(1,275)	-	-	-	-	-	0%
TOTAL OPERATING EXPENSES	674,692	746,070	213,017	749,920	746,479	409	0%
OPERATING INCOME	155,592	193,430	263,477	197,931	193,021	(409)	0%
NONOPERATING REVENUES (EXPENSES)							
48102 Interest on Special Assessments	728	-	-	-	-	-	0%
48110 Interest Income	11,496	-	9,887	22,000	-	-	0%
48910 Amortization of Premium on Debt	17,221	13,661	-	13,661	16,791	3,130	23%
58200 Interest - Long-term Debt	(111,575)	(120,300)	(29,918)	(138,579)	(150,810)	(30,510)	25%
58202 Debt Discount/Expense	(12,382)	-	(27,131)	(27,131)	-	-	0%
TOTAL NONOP. REVENUES (EXPENSES)	(94,512)	(106,639)	(47,162)	(130,049)	(134,019)	(27,380)	26%
CAPITAL CONTRIBUTIONS	72,607	-	(448)	-	-	-	0%
TRANSFER IN	200,000	-	-	-	-	-	0%
Change in Net Position	**$ 333,687**	**$ 86,791**	**$ 215,867**	**$ 67,882**	**$ 59,002**	**$ (27,789)**	**-32%**

ESTIMATED CASH BALANCE	2025 Budget	2025 Estimated Actual	2026 Budget
Cash - January 1	$ (343,571)	$ (150,219)	$ (59,609)
Operating Income	193,430	197,931	193,021
Depreciation	243,000	245,000	245,000
Debt Repayment (Principal & Interest)	(352,321)	(352,321)	(399,267)
Cash - December 31	**$ (259,462)**	**$ (59,609)**	**$ (20,855)**

	2024 Actual	2025 Budget	2025 7 Mo. Actual	2025 Estimated Actual	2026 Budget	Increase (Decrease)	% Increase (Decrease)
71 EQUIPMENT REPLACEMENT FUND							
OPERATING REVENUES							
47432 Equipment Rental Charges	$ 1,096,330	$ 963,165	$ 562,705	$ 963,165	$ 636,780	$ (326,385)	-34%
47434 Gasoline & Fuel Charges	19,064	22,000	6,919	21,000	21,000	(1,000)	-5%
TOTAL OPERATING REVENUES	1,115,394	985,165	569,624	984,165	657,780	(327,385)	-33%
OPERATING EXPENSES							
51400 General Administration	3,271	2,475	1,895	2,475	2,660	185	7%
51610 Community Center Bldg	-	-	433	-	-	-	0%
52100 Police	10,287	10,940	19,967	23,635	11,383	443	4%
52200 Fire Department	-	-	4,991	-	-	-	0%
52405 Code Enforcement	254	495	18	495	532	37	7%
53000 Engineering	650	995	189	995	1,032	37	4%
53230 Garage	356,714	397,307	206,015	396,707	370,387	(26,920)	-7%
53230 Depreciation	303,108	340,000	-	340,000	340,000	-	0%
53240 Street Machinery	45,147	30,874	24,304	30,874	31,798	924	3%
53310 Snow & Ice Control	25,138	28,621	14,775	28,621	29,840	1,219	4%
53320 Street Cleaning	4,587	7,950	3,711	7,950	8,319	369	5%
53321 Signs & Markings	722	1,239	263	1,239	1,313	74	6%
53322 Tree & Brush Control	11,025	7,950	2,961	7,950	9,319	1,369	17%
53620 Garbage	23,284	24,711	9,238	24,711	19,979	(4,732)	-19%
53621 Refuse Collection	10,518	7,950	3,588	7,950	8,319	369	5%
53622 Leaf Collection	18,590	15,950	3,196	15,950	16,606	656	4%
53635 Curbside Recycling	29,520	19,425	10,476	19,425	19,979	554	3%
53640 Weed Control	103	745	18	745	782	37	5%
53690 LeBrun Equipment Storage	844	1,100	507	1,100	1,100	-	0%
55210 Park Mechanic	69,488	40,446	34,603	40,446	44,284	3,838	9%
57410 Sewage Treatment	1,252	4,475	372	4,475	4,660	185	4%
69999 WRS and OPEB GASB Adjustments	(1,369)	-	-	-	-	-	0%
TOTAL OPERATING EXPENSES	913,133	943,648	341,520	955,743	922,292	(21,356)	-2%
OPERATING INCOME (LOSS)	202,261	41,517	228,104	28,422	(264,512)	(306,029)	-737%
NONOPERATING REVENUES (EXPENSES)							
48110 Interest Income	73,883	48,000	37,412	63,000	48,000	-	0%
48330 Gain/(Loss) on Retirement of Equip.	116,533	-	62,750	75,000	50,000	50,000	100%
TOTAL NONOP. REVENUES (EXPENSES)	190,416	48,000	100,162	138,000	98,000	50,000	104%
CAPITAL CONTRIBUTIONS	618,853	-	-	775,000	355,000	355,000	100%
Change in Net Position	**$ 1,011,530**	**$ 89,517**	**$ 328,266**	**$ 941,422**	**$ 188,488**	**$ 98,971**	**111%**

ESTIMATED CASH BALANCE	2025 Budget	2025 Estimated Actual	2026 Budget	
Cash - January 1	$ 2,646,836	$ 2,439,315	$ 2,683,237	
Operating Income (Loss)	41,516	28,422	(264,512)	
Depreciation	340,000	340,000	340,000	
Interest Income	48,000	63,000	48,000	
Equipment Purchases				**Debt Funded**
2025 budget/estimate	(187,500)	(187,500)		
Fleet #52 - replace 2011 street sweeper				(355,000)
LiteReader sign board (street)			(14,312)	
61" ribbon snow blower (street)			(36,977)	
Fleet #42 - pre-wet for snow plow truck (street)			(11,074)	
Fleet #9 - replace 2016 F-150 pickup truck #10 - (street)			(45,000)	
1/2 ton pickup truck (staff engineer)			(48,000)	
Skid steer (street/parks)			(99,500)	
Fleet #30-2 - tiller for tractor #30 (parks)			(5,000)	
Fleet 48S - replace 2007 brush cutter attachment (parks)			(31,000)	
Cash - December 31	**$ 2,888,852**	**$ 2,683,237**	**$ 2,515,862**	**$ (355,000)**

	12/31/2024 Fund Balance/ Net Position	2025 Projected Actual		12/31/2025 Fund Balance/ Net Position	2026 Proposed Budget		12/31/2026 Fund Balance/ Net Position
		Revenues	Expenditures		Revenues	Expenditures	
General Fund	$ 4,507,225	$ 8,943,523	$ (9,074,607)	$ 4,376,141	$ 8,906,612	$ (9,028,612)	$ 4,254,141
Special Revenue Funds							
Public Bus Service	238,684	110,000	(93,144)	255,540	120,000	(143,680)	231,860
Excess Stadium Sales Tax	6,254	190	-	6,444	-	-	6,444
Compensated Absences Reserve	28,137	30,000	(84,067)	(25,930)	60,000	(35,175)	(1,105)
ARPA Funds	86,608	57,377	(108,514)	35,471	500	(27,146)	8,825
Revolving Loan Fund	315,800	8,100	(5,000)	318,900	13,600	-	332,500
Total Special Revenue Funds	675,483	205,667	(290,725)	590,425	194,100	(206,001)	578,524
Debt Service Fund	210,544	1,625,585	(1,653,211)	182,918	1,569,303	(1,654,056)	98,165
Capital Projects Funds							
Tax Increment Financing District #1	2,132,595	1,404,834	(988,011)	2,549,418	1,486,964	(1,073,700)	2,962,682
Parks Capital Projects	248,593	603,078	(14,208)	837,463	25,000	(25,000)	837,463
Capital Projects	1,074,243	2,361,422	(36,639)	3,399,026	-	-	3,399,026
Total	3,455,431	4,369,334	(1,038,858)	6,785,907	1,511,964	(1,098,700)	7,199,171
Enterprise Funds							
Sewer Utility	9,002,028	3,458,508	(3,304,553)	9,155,983	3,541,812	(3,457,588)	9,240,207
Water Utility	10,327,042	3,833,294	(3,708,649)	10,451,687	3,967,316	(3,587,403)	10,831,600
Storm Water Utility	5,247,414	983,512	(915,630)	5,315,296	956,291	(897,289)	5,374,298
Total	24,576,484	8,275,314	(7,928,832)	24,922,966	8,465,419	(7,942,280)	25,446,105
Internal Service Fund							
Equipment Replacement	4,751,074	1,897,165	(955,743)	5,692,496	1,110,780	(922,292)	5,880,984

Minimum Fund Balance Policy

The Village has a minimum unassigned general fund balance policy of 30% of the subsequent years budgeted general fund expenditures. These funds are to be maintained for cash flow and working capital purposes. The minimum fund balance is calculated below:

		2026 Budget
General Fund Expenditures		$ 9,028,612
Fund Balance Policy	X	30%
Minimum Unassigned Fund Balance		$ 2,708,584

	Year of Issue	Amount of Issue	Outstanding 12/31/2025	Principal Due - 2026
Clean Water Fund Loan	2012			
Storm Water Utility		658,483	281,407	36,725
Safe Drinking Water Loan (Revenue Bonds)	2012			
Water Utility Enterprise Fund		2,420,215	995,212	134,171
Corporate Purpose Bonds	2014			
Governmental Funds		1,870,000	993,437	93,500
Sewer Utility		960,000	510,000	48,000
Water Utility		710,000	377,187	35,500
Storm Water Utility		460,000	244,375	23,000
Total Corporate Purpose Bonds		4,000,000	2,124,999	200,000
Safe Drinking Water Loan (Revenue Bonds)	2015			
Water Utility		1,887,966	1,071,221	99,407
Promissory Notes	2017			
Governmental Funds		1,375,000	680,000	350,000
Sewer Utility		575,000	180,000	90,000
Water Utility		725,000	255,000	130,000
Storm Water Utility		405,000	125,000	65,000
Total Promissory Notes		3,080,000	1,240,000	635,000
Corporate Purpose Bonds	2019			
Governmental Funds		1,975,000	1,585,000	130,000
TID #1		570,000	240,000	60,000
Sewer Utility		970,000	730,000	45,000
Water Utility		1,055,000	795,000	50,000
Storm Water Utility		1,025,000	845,000	50,000
Total Corporate Purpose Bonds		5,595,000	4,195,000	335,000
State Trust Fund Loan	2020			
TID #1		1,350,000	801,120	150,903
Corporate Purpose Bonds	2021			
Governmental Funds		3,175,000	2,665,000	300,000
Sewer Utility		1,260,000	930,000	50,000
Water Utility		1,385,000	1,080,000	130,000
Storm Water Utility		840,000	700,000	65,000
Total Corporate Purpose Bonds		6,660,000	5,375,000	545,000
Corporate Purpose Bonds	2023			
Governmental Funds		1,620,000	1,460,000	40,000
Sewer Utility		680,000	645,000	20,000
Water Utility		870,000	810,000	25,000
Storm Water Utility		575,000	575,000	-
Total Corporate Purpose Bonds		3,745,000	3,490,000	85,000
Promissory Notes	2024			
Governmental Funds		2,390,000	2,015,000	65,000
Sewer Utility		610,000	540,000	50,000
Water Utility		870,000	835,000	30,000
Storm Water Utility		410,000	410,000	-
Total Promissory Notes		4,280,000	3,800,000	145,000
Promissory Notes	2025			
Governmental Funds		2,845,000	2,845,000	170,000
Sewer Utility		1,045,000	1,045,000	70,000
Water Utility		1,445,000	1,445,000	-
Storm Water Utility		1,145,000	1,145,000	-
Total Promissory Notes		6,480,000	6,480,000	240,000
TOTAL GENERAL OBLIGATION DEBT & REVENUE BONDS				
GOVERNMENTAL FUNDS		15,250,000	12,243,437	1,148,500
TID #1		1,920,000	1,041,120	210,903
SEWER UTILITY		6,100,000	4,580,000	373,000
WATER UTILITY		11,368,181	7,663,620	634,078
STORM WATER UTILITY		5,518,483	4,325,782	239,725
TOTAL GENERAL OBLIGATION DEBT & REVENUE BONDS		40,156,664	29,853,959	2,606,206

Legal Margin for New Debt - December 31, 2025

Equalized valuation of the Village		$ 1,759,683,700
Statutory limitation percentage		(x) 5%
General obligation debt limitation, per Section 67.03 of the Wisconsin Statutes		87,984,185
Total outstanding general obligation debt applicable to debt limitation	$ 27,787,526	
Less: Amounts available for financing general obligation debt		
Debt service fund (estimate)	182,918	
Net outstanding general obligation debt applicable to debt limitation		27,604,608
Legal Margin for New Debt		$ 60,379,577

Applicable Legal Compliance Requirement: 67.03 Grant of Power to Borrow; General Limitations of Indebtedness

"(1)(a) The aggregate amount of indebtedness, including existing indebtedness, of any municipality shall not exceed 5% of the value of the taxable property located in the municipality as equalized for state purposes except that the aggregate amount of indebtedness of any school district that offers no less than grades 1 to 12 and that at the time of incurring the debt is eligible to receive state aid under s. 121.08 shall not exceed 10% of the equalized value of the taxable property located in the school district."

"(2m) The issuance of refunding municipal obligations and the payment of municipal obligations so refunded shall be treated as if they occur simultaneously. The limitation on aggregate indebtedness under sub. (1) shall not include the amount of the refunded municipal obligation to the extent that provision is made for the payment of the refunded obligation."

		2024 Actual	2025 Budget	2025 7 Mo. Activity	2025 Estimated Actual	2026 Budget	Increase / (Decrease)	% Increase / (Decrease)
Fund: 10 - GENERAL FUND								
Department: 10 - VILLAGEBOARD/LEGAL/PROSECUTING ATTORNEY								
Activity: 51100 - VILLAGE BOARD								
10-10-51100-110	ELECTED OFFICIALS SALARIES	50,831	50,392	27,715	50,392	50,392	-	0.00%
10-10-51100-131	SOCIAL SECURITY TAX	3,888	3,855	2,120	3,855	3,855	-	0.00%
10-10-51100-312	SUPPLIES	109	-	-	-	-	-	0.00%
10-10-51100-320	DUES & SUBSCRIPTIONS	5,270	5,674	5,674	5,674	6,070	396	6.52%
10-10-51100-330	CONFERENCES & MEETINGS	-	1,000	790	1,000	1,200	200	16.67%
Total Activity: 51100 - VILLAGE BOARD:		**60,098**	**60,921**	**36,298**	**60,921**	**61,517**	**596**	**0.97%**
Activity: 51300 - LEGAL COUNSEL								
10-10-51300-210	PROFESSIONAL SVS (LEGAL COUNS)	12,384	18,000	3,157	18,000	20,000	2,000	10.00%
10-10-51300-290	CONTRACTED SERVICES (RECODIF)	5,405	4,000	2,761	4,000	5,500	1,500	27.27%
Total Activity: 51300 - LEGAL COUNSEL:		**17,789**	**22,000**	**5,918**	**22,000**	**25,500**	**3,500**	**13.73%**
Activity: 51310 - PROSECUTING ATTORNEY								
10-10-51310-210	PROFESSIONAL SVS (PA)	8,276	10,000	2,210	10,000	10,000	-	0.00%
Total Activity: 51310 - PROSECUTING ATTORNEY:		**8,276**	**10,000**	**2,210**	**10,000**	**10,000**	**-**	**0.00%**
Total Department: 10 - VILLAGEBOARD/LEGAL/PROSECUTING ATTORNEY:		**86,162**	**92,921**	**44,426**	**92,921**	**97,017**	**4,096**	**4.22%**
Total Department: 10 - VILLAGEBOARD/LEGAL/PA SURPLUS (DEFECIT):		**(86,162)**	**(92,921)**	**(44,426)**	**(92,921)**	**(97,017)**	**(4,096)**	**4.22%**

		2024 Actual	2025 Budget	2025 7 Mo. Activity	2025 Estimated Actual	2026 Budget	Increase / (Decrease)	% Increase / (Decrease)
Fund: 10 - GENERAL FUND								
Department: 11 - MUNICIPAL JUSTICE								
Activity: MUNICIPAL JUSTICE REVENUES								
10-11-45110-000	MUNICIPAL COURT	52,176	60,000	34,209	60,000	60,000	-	0.00%
10-11-45130-000	PARKING VIOLATIONS	3,123	7,000	2,892	7,000	7,000	-	0.00%
Total Department: 11 - MUNICIPAL JUSTICE REVENUES:		**55,299**	**67,000**	**37,101**	**67,000**	**67,000**	**-**	**0.00%**
Activity: 51200 - MUNICIPAL JUSTICE								
10-11-51200-110	ELECTED OFFICIALS SALARIES	14,108	14,000	7,700	14,000	14,000	-	0.00%
10-11-51200-117	REGULAR WAGES (OFFICE/CLERIC)	24,212	26,745	13,757	26,745	30,831	4,086	15.28%
10-11-51200-131	SOCIAL SECURITY TAX	2,931	3,117	1,641	3,117	3,428	311	9.99%
10-11-51200-132	RETIREMENT	40	-	22	-	46	46	100.00%
10-11-51200-133	HEALTH INSURANCE	67	-	100	-	221	221	100.00%
10-11-51200-134	DENTAL INSURANCE	3	-	4	-	9	9	100.00%
10-11-51200-290	JAIL COSTS	40	700	-	700	500	(200)	-28.57%
10-11-51200-312	SUPPLIES	139	100	12	100	100	-	0.00%
10-11-51200-313	PRINTING & FORMS	-	200	-	200	200	-	0.00%
10-11-51200-314	POSTAGE	436	600	-	600	600	-	0.00%
10-11-51200-318	SOFTWARE MAINTENANCE AGREEMENT	7,058	6,900	6,849	6,900	17,400	10,500	152.17%
10-11-51200-320	DUES & SUBSCRIPTIONS	912	1,250	1,272	1,250	1,250	-	0.00%
10-11-51200-330	CONFERENCES & MEETINGS	1,372	2,650	307	2,650	2,650	-	0.00%
10-11-51200-399	LICENSE SUSPENSION FEES	70	500	6	500	500	-	0.00%
Total Activity: 51200 - MUNICIPAL JUSTICE EXPENDITURES:		**51,388**	**56,762**	**31,671**	**56,762**	**71,736**	**14,974**	**26.38%**
Total Department: 11 - MUNICIPAL JUSTICE SURPLUS (DEFECIT):		**3,911**	**10,238**	**5,430**	**10,238**	**(4,736)**	**(14,974)**	**-146.26%**

		2024 Actual	2025 Budget	2025 7 Mo. Activity	2025 Estimated Actual	2026 Budget	Increase / (Decrease)	% Increase / (Decrease)
Fund: 10 - GENERAL FUND								
Department: 12 - GENERAL ADMINISTRATION								
Activity: GENERAL GOVERNMENT REVENUES								
10-12-41110-000	GENERAL PROPERTY TAXES	5,724,255	6,068,440	6,068,441	6,068,440	6,066,400	(2,040)	-0.03%
10-12-41210-000	ROOM TAX FEES	7,471	7,000	2,695	7,000	7,000	-	0.00%
10-12-41222-000	RETAILERS DISCOUNT (SALES TAX)	120	120	70	120	120	-	0.00%
10-12-41310-000	TAXES FROM WATER UTILITY	256,172	235,000	-	238,600	295,000	60,000	25.53%
10-12-41800-000	INTEREST ON TAXES	156	500	-	500	500	-	0.00%
10-12-43410-000	SHARED REVENUES	372,952	381,503	192,482	381,503	394,472	12,969	3.40%
10-12-43410-001	SUPPLEMENTAL CO AND MUNICIPAL AID	341,925	349,789	-	349,789	361,684	11,895	3.40%
10-12-43411-000	EXPEND. RESTRAINT PAYMENT	82,789	82,789	-	82,789	5,117	(77,672)	-93.82%
10-12-43610-000	PAYMENTS FOR MUNICIPAL SERVICE	64,490	65,000	63,320	63,320	87,170	22,170	34.11%
10-12-43660-000	PYMT IN LIEU OF TAXES - 70.114	439	450	389	389	450	-	0.00%
10-12-43690-000	EXEMPT COMPUTER AID	11,312	11,312	11,312	11,312	11,312	-	0.00%
10-12-43691-000	OTHER STATE AID - VIDEO SERVICE PROVIDER AID	28,377	28,377	28,377	28,377	28,377	-	0.00%
10-12-43695-000	OTHER STATE AID - PP AID	12,182	12,182	12,182	12,182	12,182	-	0.00%
10-12-43695-001	OTHER STATE AID - ACT 12 PP AID	-	31,073	31,073	31,073	31,073	-	0.00%
10-12-43699-000	OTHER STATE AID	-	-	600	600	-	-	0.00%
10-12-44110-000	LIQUOR & MALT BEVERAGE	9,270	9,250	8,750	9,250	9,750	500	5.41%
10-12-44111-000	OPERATOR'S LICENSES	2,200	1,600	1,060	1,600	1,400	(200)	-12.50%
10-12-44122-000	CIGARETTE LICENSES	700	700	500	700	500	(200)	-28.57%
10-12-44123-000	VIDEO SERVICE PROVIDER FEE	92,684	92,000	22,455	85,000	85,000	(7,000)	-7.61%
10-12-44124-000	PEDDLER/2ND HAND PERMITS	2,475	1,500	875	1,500	1,200	(300)	-20.00%
10-12-44220-000	DOG LICENSES	1,952	2,000	1,248	2,000	1,700	(300)	-15.00%
10-12-44240-000	HEN LICENSES	90	100	145	100	310	210	210.00%
10-12-44920-000	PICNIC BEER PERMITS	190	130	200	130	200	70	53.85%
10-12-46110-000	CLERK - TREASURER	8,265	10,000	4,550	10,000	10,000	-	0.00%
10-12-46111-000	PUBLICATION FEES	876	1,000	852	1,000	1,200	200	20.00%
10-12-46900-000	WATER SUPPLY CAPACITY CHARGE	882	-	882	-	-	-	0.00%
10-12-48100-000	INTEREST GENERAL FUND	553,762	300,000	282,157	435,000	300,000	-	0.00%
10-12-48101-000	INTEREST - FALSE ALARMS, WEEDS	96	100	23	100	100	-	0.00%
10-12-48102-000	INTEREST ON ASSESSMENTS	4,341	2,000	250	2,000	2,000	-	0.00%
10-12-48201-000	FACILITIES USE CHARGE	68,450	68,450	34,225	68,450	68,450	-	0.00%
10-12-48223-000	RESTITUTION	50	-	-	-	-	-	0.00%
10-12-48401-000	SURPLUS PROPERTY SALES	50	-	-	-	-	-	0.00%
10-12-48600-000	OTHER - MISC	10,497	9,500	4,564	8,500	8,500	(1,000)	-10.53%
10-12-48910-000	INSURANCE DIVIDENDS/REFUNDS	4,762	5,000	3,203	3,203	3,500	(1,500)	-30.00%
10-12-48920-000	CR CARD REBATE	7,124	7,500	3,183	7,500	7,500	-	0.00%
Total Department: 12 - GENERAL GOVERNMENT REVENUES:		**7,671,358**	**7,784,365**	**6,780,065**	**7,912,027**	**7,802,167**	**17,802**	**0.23%**

		2024 Actual	2025 Budget	2025 7 Mo. Activity	2025 Estimated Actual	2026 Budget	Increase / (Decrease)	% Increase / (Decrease)
Activity: 51400 - GENERAL ADMINISTRATION								
10-12-51400-117	REGULAR WAGES (OFFICE/CLERIC)	166,189	173,157	94,729	173,157	180,980	7,823	4.52%
10-12-51400-119	OVERTIME WAGES	569	1,500	8	1,500	1,500	(0)	-0.01%
10-12-51400-120	SEASONAL WAGES	386	-	2,662	-	-	-	0.00%
10-12-51400-131	SOCIAL SECURITY TAX	12,268	12,834	7,135	12,834	13,419	585	4.56%
10-12-51400-132	RETIREMENT	11,509	12,139	6,584	12,139	13,139	1,000	8.24%
10-12-51400-133	HEALTH INSURANCE	48,990	52,818	30,134	52,818	47,808	(5,010)	-9.48%
10-12-51400-134	DENTAL INSURANCE	2,815	2,876	1,638	2,876	2,471	(405)	-14.09%
10-12-51400-135	LIFE INSURANCE	143	139	75	139	151	12	8.45%
10-12-51400-210	EMP.ASSIST (ACITIVITY)PROVIDE	1,833	2,100	1,202	2,100	2,100	-	0.00%
10-12-51400-220	TELEPHONE	4,140	3,900	2,091	3,900	4,000	100	2.56%
10-12-51400-225	INTERNET/WEBSITE	16,633	12,100	10,191	15,000	15,000	2,900	23.97%
10-12-51400-226	CREDIT CARD FEES	4,725	2,500	(7,452)	3,400	3,500	1,000	40.00%
10-12-51400-290	CONT SVC - WEBSITE - USE #225	(1,200)	-	-	-	-	-	0.00%
10-12-51400-312	OFFICE SUPPLIES & EXPENSE	9,546	8,500	4,458	8,500	9,500	1,000	11.76%
10-12-51400-314	POSTAGE	1,879	4,000	6,416	4,000	4,000	-	0.00%
10-12-51400-315	VILLAGE BROCHURE	-	1,800	-	-	-	(1,800)	-100.00%
10-12-51400-318	SOFTWARE MAINTENANCE AGREEMENT	756	900	315	550	8,750	7,850	872.22%
10-12-51400-319	COMPUTER MAINTENANCE	63,411	36,000	31,630	53,000	65,000	29,000	80.56%
10-12-51400-320	DUES & SUBSCRIPTIONS	249	300	198	300	300	-	0.00%
10-12-51400-330	CONFERENCES & MEETINGS	290	2,000	64	2,000	2,000	-	0.00%
10-12-51400-340	POSTAGE MACHINE LEASE	2,047	3,000	1,319	2,000	2,500	(500)	-16.67%
10-12-51400-391	EMPLOYEE WELLNESS	1,302	2,000	752	4,225	2,000	-	0.00%
10-12-51400-530	COPIER LEASES	6,793	7,700	3,617	5,100	5,800	(1,900)	-24.68%
10-12-51400-542	EQUIPMENT CHARGES	550	480	280	480	320	(160)	-33.33%
10-12-51400-650	MILEAGE REIMBURSEMENT	-	-	53	75	-	-	0.00%
10-12-51400-810	OUTLAY - EQUIPMENT	-	1,000	-	1,000	1,000	-	0.00%
10-12-51400-812	OUTLAY - HARDWARE PURCHASES	3,712	5,000	282	5,000	29,000	24,000	480.00%
Total Activity: 51400 - GENERAL ADMINISTRATION:		**359,533**	**348,743**	**198,380**	**366,093**	**414,238**	**65,495**	**18.78%**
Activity: 51410 - ADMINISTRATOR								
10-12-51410-111	PROFESSIONAL SALARIES	95,682	98,227	57,871	98,227	88,877	(9,350)	-9.52%
10-12-51410-131	SOCIAL SECURITY TAX	6,829	7,262	4,095	7,262	6,276	(985)	-13.57%
10-12-51410-132	RETIREMENT	6,604	6,827	4,022	6,827	6,399	(428)	-6.26%
10-12-51410-133	HEALTH INSURANCE	13,518	19,807	10,152	19,807	17,291	(2,516)	-12.70%
10-12-51410-134	DENTAL INSURANCE	627	971	15	971	-	(971)	-100.00%
10-12-51410-135	LIFE INSURANCE	494	472	12	472	472	(0)	-0.01%
10-12-51410-220	CELLPHONE	378	420	489	770	480	60	14.29%
10-12-51410-312	SUPPLIES	60	-	-	-	200	200	100.00%
10-12-51410-320	DUES & SUBSCRIPTIONS	791	900	635	900	900	-	0.00%
10-12-51410-330	CONFERENCES & MEETINGS	771	1,500	33	1,500	1,500	-	0.00%
10-12-51410-542	EQUIPMENT CHARGES	1,565	1,375	800	1,375	910	(465)	-33.82%
10-12-51410-650	MILEAGE REIMBURSEMENT	1,134	800	-	800	500	(300)	-37.50%
Total Activity: 51410 - ADMINISTRATOR:		**128,452**	**138,560**	**78,123**	**138,910**	**123,805**	**(14,755)**	**-10.65%**

		2024 Actual	2025 Budget	2025 7 Mo. Activity	2025 Estimated Actual	2026 Budget	Increase / (Decrease)	% Increase / (Decrease)
Activity: 51420 - CLERK-TREASURER								
10-12-51420-111	PROFESSIONAL SALARIES	74,533	76,960	40,531	76,960	80,968	4,008	5.21%
10-12-51420-131	SOCIAL SECURITY TAX	5,384	5,560	2,917	5,560	5,854	295	5.30%
10-12-51420-132	RETIREMENT	5,144	5,349	2,817	5,349	5,830	481	8.99%
10-12-51420-133	HEALTH INSURANCE	25,008	26,409	15,282	26,409	28,818	2,409	9.12%
10-12-51420-134	DENTAL INSURANCE	1,295	1,295	755	1,295	1,360	65	5.00%
10-12-51420-290	CONTRACTED SERVICES - TAXES	8,838	9,400	9,333	9,400	9,400	-	0.00%
10-12-51420-312	SUPPLIES	-	100	-	100	100	-	0.00%
10-12-51420-314	POSTAGE - TAXES	2,979	3,350	3,239	3,350	3,550	200	5.97%
10-12-51420-318	SOFTWARE MAINTENANCE AGREEMENT	252	204	105	204	200	(4)	-1.96%
10-12-51420-320	DUES & SUBSCRIPTIONS	60	190	60	190	190	-	0.00%
10-12-51420-328	LEGAL ADVERTISING	1,288	1,000	894	1,000	1,200	200	20.00%
10-12-51420-330	CONFERENCE & MEETINGS	119	500	40	500	500	-	0.00%
Total Activity: 51420 - CLERK-TREASURER:		**124,900**	**130,316**	**75,972**	**130,316**	**137,969**	**7,653**	**5.87%**
Activity: 51440 - ELECTION								
10-12-51440-117	REGULAR WAGES	2,279	-	1,156	-	-	-	0.00%
10-12-51440-119	OVERTIME WAGES	2,027	2,000	776	2,000	2,500	500	25.01%
10-12-51440-131	SOCIAL SECURITY TAX	437	153	213	153	191	38	25.01%
10-12-51440-132	RETIREMENT	297	139	134	139	180	41	29.51%
10-12-51440-133	HEALTH INSURANCE	890	-	694	-	-	-	0.00%
10-12-51440-134	DENTAL INSURANCE	59	-	32	-	-	-	0.00%
10-12-51440-135	LIFE INSURANCE	4	-	2	-	-	-	0.00%
10-12-51440-290	VOTING MACHINE MAINTENANCE	2,455	2,500	2,503	2,500	3,000	500	20.00%
10-12-51440-292	ELECTION INSPECTORS	20,605	14,000	9,446	14,000	27,000	13,000	92.86%
10-12-51440-313	PRINTING & FORMS	1,467	3,000	197	3,000	3,000	-	0.00%
10-12-51440-314	POSTAGE	6,014	6,000	-	6,000	9,000	3,000	50.00%
10-12-51440-315	COUNTY BALLOT/LEGAL COSTS	431	600	-	600	800	200	33.33%
10-12-51440-328	LEGAL ADVERTISING	1,264	500	1,577	500	1,300	800	160.00%
10-12-51440-338	SCHOOL	1,182	1,000	414	1,000	1,300	300	30.00%
10-12-51440-349	OTHER OPERATING SUPPLIES	2,818	3,000	2,016	3,000	3,400	400	13.33%
10-12-51440-650	MILEAGE REIMBURSEMENT	97	-	-	-	-	-	0.00%
10-12-51440-810	OUTLAY - EQUIPMENT	-	-	-	64,000	-	-	0.00%
Total Activity: 51440 - ELECTION:		**42,327**	**32,892**	**19,160**	**96,892**	**51,671**	**18,779**	**57.09%**
Activity: 51510 - ACCOUNTING								
10-12-51510-111	PROFESSIONAL SALARIES	-	69,989	39,234	69,989	75,177	5,189	7.41%
10-12-51510-117	REGULAR WAGES	67,778	-	-	-	-	-	0.00%
10-12-51510-131	SOCIAL SECURITY TAX	4,769	4,934	2,750	4,934	5,295	361	7.32%
10-12-51510-132	RETIREMENT	4,678	4,864	2,727	4,864	5,413	549	11.28%
10-12-51510-133	HEALTH INSURANCE	13,755	9,683	5,603	9,683	10,566	883	9.12%
10-12-51510-134	DENTAL INSURANCE	712	434	253	434	456	22	5.00%
10-12-51510-135	LIFE INSURANCE	353	334	188	334	380	46	13.90%
10-12-51510-318	SOFTWARE MAINTENANCE AGREEMENT	31,518	33,285	24,333	32,900	34,325	1,040	3.12%

		2024 Actual	2025 Budget	2025 7 Mo. Activity	2025 Estimated Actual	2026 Budget	Increase / (Decrease)	% Increase / (Decrease)
10-12-51510-320	ACCOUNTANT DUES & SUBSCRIPTION	547	700	613	700	700	-	0.00%
10-12-51510-330	CPE	1,503	2,000	325	2,000	2,000	-	0.00%
Total Activity: 51510 - ACCOUNTING:		**125,613**	**126,223**	**76,028**	**125,838**	**134,313**	**8,090**	**6.41%**
Activity: 51520 - AUDIT AND ACCOUNTING SERVICES								
10-12-51520-210	AUDIT SERVICES	7,605	12,500	23,802	9,675	9,946	(2,554)	-20.43%
10-12-51520-290	CONTRACTED SERVICES	-	2,000	-	2,000	2,000	-	0.00%
Total Activity: 51520 - AUDIT AND ACCOUNTING SERVICES:		**7,605**	**14,500**	**23,802**	**11,675**	**11,946**	**(2,554)**	**-17.61%**
Activity: 51530 - ASSESSOR								
10-12-51530-149	BOARD OF REVIEW	95	95	76	95	140	45	47.37%
10-12-51530-210	PROFESSIONAL SERVICES	27,210	58,560	13,890	92,060	59,220	660	1.13%
10-12-51530-312	SUPPLIES	60	100	-	100	800	700	700.00%
10-12-51530-314	POSTAGE	-	500	-	500	3,900	3,400	680.00%
10-12-51530-318	SOFTWARE MAINT AGREEMENTS	-	3,600	6,688	7,200	3,000	(600)	-16.67%
Total Activity: 51530 - ASSESSOR:		**27,365**	**62,855**	**20,654**	**99,955**	**67,060**	**4,205**	**6.69%**
Activity: 51600 - VILLAGE HALL BUILDING								
10-12-51600-117	REGULAR WAGES	14,030	16,195	7,705	16,195	16,899	704	4.35%
10-12-51600-119	OVERTIME WAGES	-	100	-	100	100	(1)	-0.67%
10-12-51600-120	SEASONAL/PART-TIME WAGES PKVHALL	240	612	261	612	536	(77)	-12.50%
10-12-51600-131	SOCIAL SECURITY TAX	1,081	1,255	603	1,255	1,302	47	3.73%
10-12-51600-132	RETIREMENT	968	1,133	536	1,133	1,224	91	8.07%
10-12-51600-133	HEALTH INSURANCE	1,174	2,641	612	2,641	2,882	241	9.12%
10-12-51600-134	DENTAL INSURANCE	242	142	89	142	144	1	0.96%
10-12-51600-135	LIFE INSURANCE	16	21	14	21	22	1	4.49%
10-12-51600-221	ELECTRICITY	5,149	5,700	2,598	5,700	5,700	-	0.00%
10-12-51600-222	GAS HEAT	1,612	3,000	1,522	3,000	3,000	-	0.00%
10-12-51600-223	WATER & SEWER	1,261	1,500	809	1,500	1,500	-	0.00%
10-12-51600-290	CONTRACTED SERVICES	37,030	39,000	22,496	39,000	39,000	-	0.00%
10-12-51600-350	GROUNDS MAINTENANCE	170	500	10	500	500	-	0.00%
10-12-51600-364	REPAIRS & MAINTENANCE	19,497	17,500	10,375	17,500	19,000	1,500	8.57%
10-12-51600-415	JANITORAL SUPPLIES	5,013	4,000	2,187	4,000	4,500	500	12.50%
10-12-51600-542	EQUIPMENT CHARGES	3,515	3,090	1,800	3,090	2,040	(1,050)	-33.98%
10-12-51600-810	OUTLAY - EQUIPMENT	-	-	9,961	9,961	5,000	5,000	100.00%
10-12-51600-820	OUTLAY - IMPROVEMENTS	5,000	-	-	-	122,000	122,000	100.00%
Total Activity: 51600 - VILLAGE HALL BUILDING:		**96,001**	**96,389**	**61,578**	**106,350**	**225,347**	**128,958**	**133.79%**
Activity: 51910 - TAX REFUNDS								
10-12-51910-730	REFUND/PAYMENT	2,492	-	-	-	-	-	0.00%
Total Activity: 51910 - TAX REFUNDS:		**2,492**	**-**	**-**	**-**	**-**	**-**	**0.00%**

		2024 Actual	2025 Budget	2025 7 Mo. Activity	2025 Estimated Actual	2026 Budget	Increase / (Decrease)	% Increase / (Decrease)
Activity: 51930 - INSURANCE								
10-12-51930-511	PROPERTY INSURANCE (LOCAL GOV)	11,892	12,250	15,449	15,449	17,600	5,350	43.67%
10-12-51930-513	LIABILITY INSURANCE	18,464	19,000	12,163	18,250	19,000	-	0.00%
10-12-51930-514	PROFESSIONAL LIABILITY INS.	14,784	15,250	9,811	14,715	15,250	-	0.00%
10-12-51930-516	WORKERS COMPENSATION	79,051	92,500	54,150	84,810	36,500	(56,000)	-60.54%
10-12-51930-517	CRIME/CYBER SECURITY	5,120	5,275	3,483	5,225	5,400	125	2.37%
10-12-51930-519	EMPLOYEE BONDS	60	40	-	40	60	20	50.00%
10-12-51930-522	UNEMPLOYMENT COMP INSURANCE	688	-	168	750	-	-	0.00%
Total Activity: 51930 - INSURANCE:		**130,059**	**144,315**	**95,224**	**139,239**	**93,810**	**(50,505)**	**-35.00%**
Activity: 56400 - ZONING								
10-12-56400-290	ZONING CODE	96	-	-	-	-	-	0.00%
Total Activity: 56400 - ZONING:		**96**	**-**	**-**	**-**	**-**	**-**	**0.00%**
Activity: 56670 - ECONOMIC DEVELOPMENT								
10-12-56670-111	PROFESSIONAL SALARIES	-	59,100	32,505	59,100	61,946	2,846	4.82%
10-12-56670-117	REGULAR WAGES	53,352	-	-	-	58,860	58,860	100.00%
10-12-56670-131	SOCIAL SECURITY TAX	3,836	4,265	2,347	4,265	8,680	4,415	103.52%
10-12-56670-132	RETIREMENT	3,682	4,107	2,259	4,107	8,698	4,591	111.76%
10-12-56670-133	HEALTH INSURANCE	15,005	15,845	9,169	15,845	17,291	1,445	9.12%
10-12-56670-134	DENTAL INSURANCE	777	777	453	777	816	39	5.00%
10-12-56670-135	LIFE INSURANCE	41	39	22	39	111	71	180.83%
10-12-56670-220	CELLPHONE	310	300	159	320	335	35	11.67%
10-12-56670-290	ADVANCE	1,578	1,609	-	1,609	-	(1,609)	-100.00%
10-12-56670-292	VILLAGE MARKETING	1,250	4,000	2,590	4,000	5,600	1,600	40.00%
10-12-56670-318	SOFTWARE MAINTENANCE AGREEMENT	252	204	105	180	190	(14)	-6.86%
10-12-56670-320	DUES & SUBSCRIPTIONS	9,257	9,062	2,189	9,062	9,060	(2)	-0.02%
10-12-56670-330	CONFERENCES & MEETINGS	-	1,700	-	1,700	1,700	-	0.00%
10-12-56670-542	EQUIPMENT CHARGES	185	160	970	1,660	1,100	940	587.50%
10-12-56670-650	MILEAGE REIMB - DIRECTOR PLANNING/DEVELOPMEN	-	500	-	500	500	-	0.00%
Total Activity: 56670 - ECONOMIC DEVELOPMENT:		**89,525**	**101,669**	**52,768**	**103,165**	**174,886**	**73,217**	**72.01%**
Activity: 59900 - CONTINGENCY								
10-12-59900-730	CBCWA - WATER SUP CAPACITY CHG	882	-	1,176	-	-	-	0.00%
10-12-59900-740	UNCLASSIFIED	60	1,000	0	1,000	1,000	-	0.00%
10-12-59900-750	CONTINGENCY	23,196	26,700	295	26,700	25,000	(1,700)	-6.37%
10-12-59900-770	WAGE & HEALTH CONTINGENCY	907	3,000	-	64,000	5,000	2,000	66.67%
Total Activity: 59900 - CONTINGENCY:		**25,045**	**30,700**	**1,471**	**91,700**	**31,000**	**300**	**0.98%**
Total Department: 12 - GENERAL GOVERNMENT EXPENDITURES:		**1,159,011**	**1,227,163**	**703,161**	**1,410,134**	**1,466,046**	**238,883**	**19.47%**
Total Department: 12 - GENERAL GOVERNMENT SURPLUS (DEFECIT):		**6,512,347**	**6,557,202**	**6,076,904**	**6,501,893**	**6,336,121**	**(221,081)**	**-3.37%**

		2024 Actual	2025 Budget	2025 7 Mo. Activity	2025 Estimated Actual	2026 Budget	Increase / (Decrease)	% Increase / (Decrease)
Fund: 10 - GENERAL FUND								
Department: 13 - FIRE AND RESCUE								
Activity: FIRE AND RESCUE REVENUES								
10-13-43420-000	FIRE DUES PYMT (FIRE INS TAX)	60,517	60,500	68,382	68,383	65,000	4,500	7.44%
10-13-46220-000	FEES FOR SERVICES	-	-	100	100	-	-	0.00%
10-13-46230-000	AMBULANCE FEES	72,986	70,000	32,596	70,000	70,000	-	0.00%
Total Department: 13 - FIRE AND RESCUE REVENUES:		**133,503**	**130,500**	**101,079**	**138,483**	**135,000**	**4,500**	**3.45%**
Activity: 52200 - FIRE DEPARTMENT								
10-13-52200-220	TELEPHONE	1,443	1,500	722	1,500	1,500	-	0.00%
10-13-52200-221	ELECTRICITY	10,951	9,500	5,811	9,500	11,500	2,000	21.05%
10-13-52200-222	GAS HEAT	2,760	5,000	2,317	5,000	4,000	(1,000)	-20.00%
10-13-52200-223	WATER & SEWER	4,044	4,000	2,376	4,000	4,500	500	12.50%
10-13-52200-290	CONTRACTED SERVICES GREEN BAY	2,068,534	2,170,668	1,625,568	2,170,668	2,263,757	93,089	4.29%
10-13-52200-291	CONTRACTED SVC 2% FIRE DUES	60,517	60,500	68,382	68,383	65,000	4,500	7.44%
10-13-52200-364	REPAIRS & MAINTENANCE	13,564	12,500	8,831	12,500	14,000	1,500	12.00%
10-13-52200-810	OUTLAY - EQUIPMENT	9,697	-	-	3,000	-	-	0.00%
Total Activity: 52200 - FIRE DEPARTMENT:		**2,171,511**	**2,263,668**	**1,714,009**	**2,274,551**	**2,364,257**	**100,589**	**4.44%**
Activity: 52201 - FIRE DEPARTMENT - MAINTENANCE								
10-13-52201-117	REGULAR WAGES	606	2,724	1,324	2,724	2,833	109	4.02%
10-13-52201-119	OVERTIME WAGES	54	50	-	50	100	50	98.64%
10-13-52201-120	SEASONAL WAGES	-	-	41	-	-	-	0.00%
10-13-52201-131	SOCIAL SECURITY TAX	51	212	101	212	224	12	5.72%
10-13-52201-132	RETIREMENT	46	193	92	193	211	18	9.53%
10-13-52201-133	HEALTH INSURANCE	-	-	391	-	-	-	0.00%
10-13-52201-134	DENTAL INSURANCE	10	42	16	42	42	0	0.99%
10-13-52201-135	LIFE INSURANCE	1	5	1	5	5	0	4.02%
Total Activity: 52201 - FIRE DEPARTMENT - MAINTENANCE:		**767**	**3,225**	**1,965**	**3,225**	**3,416**	**190**	**5.89%**
Total Department: 13 - FIRE AND RESCUE EXPENDITURES:		**2,172,277**	**2,266,893**	**1,715,974**	**2,277,776**	**2,367,673**	**100,779**	**4.45%**
Total Department: 13 - FIRE AND RESCUE SURPLUS (DEFECIT):		**(2,038,774)**	**(2,136,393)**	**(1,614,896)**	**(2,139,293)**	**(2,232,673)**	**(96,279)**	**4.51%**

		2024 Actual	2025 Budget	2025 7 Mo. Activity	2025 Estimated Actual	2026 Budget	Increase / (Decrease)	% Increase / (Decrease)
Fund: 10 - GENERAL FUND								
Department: 14 - INSPECTION/CODE ENFORCEMENT								
Activity: INSPECTION/CODE ENFORCEMENT REVENUES								
10-14-44100-000	STR INSPECTION FEES	3,500	5,000	1,000	5,000	500	(4,500)	-90.00%
10-14-44310-000	BUILDING/OCC/EC PERMITS	59,234	54,503	23,547	54,503	54,503	-	0.00%
10-14-44320-000	ELECTRICAL PERMITS	7,657	13,674	3,488	13,674	13,674	-	0.00%
10-14-44330-000	PLUMBING PERMITS/SEWER PERMITS	4,185	12,474	2,035	12,474	12,474	-	0.00%
10-14-44343-000	HVAC PERMITS	16,283	17,674	5,817	17,674	17,674	-	0.00%
10-14-44350-000	BUILDING CONTRACTORS LICENSES	1,283	300	-	300	300	-	0.00%
10-14-44360-000	ELECTRICAL CONTRACTORS LICENSE	1,483	100	-	100	100	-	0.00%
10-14-44410-000	ZONING FEES	1,505	1,000	400	1,000	2,000	1,000	100.00%
10-14-44940-000	SIGNS, PERM. & TEMP	684	500	798	500	500	-	0.00%
10-14-46100-000	BUILDING PERMIT LISTS	163	65	-	65	-	(65)	-100.00%
Total Department: 14 - INSPECTION/CODE ENFORCEMENT REVENUES:		**95,977**	**105,290**	**37,085**	**105,290**	**101,725**	**(3,565)**	**-3.39%**
Activity: 52400 - INSPECTION								
10-14-52400-117	REGULAR WAGES	42,275	64,386	236	64,386	-	(64,386)	-100.00%
10-14-52400-131	SOCIAL SECURITY TAX	2,934	4,497	18	4,497	-	(4,497)	-100.00%
10-14-52400-132	RETIREMENT	2,917	4,475	16	4,475	-	(4,475)	-100.00%
10-14-52400-133	HEALTH INSURANCE	19,006	26,409	-	26,409	-	(26,409)	-100.00%
10-14-52400-134	DENTAL INSURANCE	923	1,230	-	1,230	-	(1,230)	-100.00%
10-14-52400-135	LIFE INSURANCE	17	24	-	24	-	(24)	-100.00%
10-14-52400-220	CELLPHONE	873	706	195	350	300	(406)	-57.51%
10-14-52400-290	CONTRACTED SERVICES	63,757	55,200	45,763	55,200	90,000	34,800	63.04%
10-14-52400-312	SUPPLIES	224	300	-	300	300	-	0.00%
10-14-52400-314	POSTAGE	22	200	-	200	200	-	0.00%
10-14-52400-315	FLOODPLAIN COSTS	573	2,500	-	2,500	2,500	-	0.00%
10-14-52400-318	SOFTWARE MAINTENANCE	5,362	5,500	6,605	5,500	5,500	-	0.00%
10-14-52400-330	CONFERENCES & MEETINGS	567	800	-	800	800	-	0.00%
10-14-52400-414	CLOTHING ALLOWANCE	-	150	-	150	-	(150)	-100.00%
10-14-52400-542	EQUIPMENT CHARGES	2,300	2,020	1,180	2,020	1,330	(690)	-34.16%
Total Activity: 52400 - INSPECTION:		**141,751**	**168,396**	**54,014**	**168,040**	**100,930**	**(67,466)**	**-40.06%**
Activity: 52405 - CODE ENFORCEMENT								
10-14-52405-117	REGULAR WAGES	26,711	32,979	15,597	32,979	31,694	(1,285)	-3.90%
10-14-52405-120	SEASONAL/PART-TIME WAGES	40	-	-	-	-	-	0.00%
10-14-52405-131	SOCIAL SECURITY TAX	2,052	2,523	1,195	2,523	2,425	(98)	-3.90%
10-14-52405-220	CELLPHONE	444	480	266	335	350	(130)	-27.08%
10-14-52405-312	SUPPLIES	410	300	-	300	300	-	0.00%
10-14-52405-314	POSTAGE	209	300	-	300	300	-	0.00%
10-14-52405-318	SOFTWARE MAINTENANCE	5,287	5,500	6,500	5,500	5,500	-	0.00%
10-14-52405-542	EQUIPMENT CHARGES	4,325	3,805	2,220	3,805	2,510	(1,295)	-34.03%

		2024 Actual	2025 Budget	2025 7 Mo. Activity	2025 Estimated Actual	2026 Budget	Increase / (Decrease)	% Increase / (Decrease)
10-14-52405-810	OUTLAY - EQUIPMENT	-	-	-	1,140	-	-	0.00%
Total Activity: 52405 - CODE ENFORCEMENT:		**39,479**	**45,887**	**25,778**	**46,882**	**43,079**	**(2,808)**	**-6.12%**
Activity: 52410 - OTHER SERVICES								
10-14-52410-290	WEIGHTS & MEASURES	5,605	6,335	5,345	6,335	6,335	-	0.00%
Total Activity: 52410 - OTHER SERVICES:		**5,605**	**6,335**	**5,345**	**6,335**	**6,335**	**-**	**0.00%**
Total Department: 14 - INSPECTION/CODE ENFORCEMENT EXPENDITURES:		**186,835**	**220,618**	**85,136**	**221,257**	**150,344**	**(70,274)**	**-31.85%**
Total Department: 14 - INSPECTION/CODE ENFORCEMENT SURPLUS (DEFECIT):		**(90,858)**	**(115,328)**	**(48,052)**	**(115,967)**	**(48,619)**	**66,709**	**-57.84%**

		2024 Actual	2025 Budget	2025 7 Mo. Activity	2025 Estimated Actual	2026 Budget	Increase / (Decrease)	% Increase / (Decrease)
Fund: 10 - GENERAL FUND								
Department: 15 - ENGINEERING								
Activity: ENGINEERING REVENUES								
10-15-46901-000	ENGINEER	105	-	259	259	-	-	0.00%
Total Department: 15 - ENGINEERING REVENUES:		**105**	**-**	**259**	**259**	**-**	**-**	**0.00%**
Activity: 53000 - ENGINEERING								
10-15-53000-117	REGULAR WAGES	49,322	53,783	10,411	53,783	52,416	(1,367)	-2.54%
10-15-53000-119	OVERTIME WAGES	789	2,700	580	2,700	1,975	(725)	-26.85%
10-15-53000-120	SEASONAL/PART-TIME WAGES	3,947	6,000	3,207	6,000	2,900	(3,100)	-51.67%
10-15-53000-131	SOCIAL SECURITY TAX	3,834	4,441	1,013	4,441	3,989	(452)	-10.18%
10-15-53000-132	RETIREMENT	3,458	3,926	764	3,926	3,916	(9)	-0.24%
10-15-53000-133	HEALTH INSURANCE	12,871	15,405	3,821	15,405	16,810	1,405	9.12%
10-15-53000-134	DENTAL INSURANCE	601	700	179	700	744	44	6.33%
10-15-53000-135	LIFE INSURANCE	99	118	34	118	194	76	64.66%
10-15-53000-210	PROFESSIONAL SERVICES	-	7,000	-	21,100	7,500	500	7.14%
10-15-53000-220	CELLPHONE	490	900	152	900	900	-	0.00%
10-15-53000-291	PERMITTING & INSPECTION - TDS	-	5,000	-	5,000	40,000	35,000	700.00%
10-15-53000-312	SUPPLIES	1,959	2,000	1,947	2,000	2,000	-	0.00%
10-15-53000-317	BLUEPRINT SUPPLIES	-	-	576	600	500	500	100.00%
10-15-53000-318	SOFTWARE MAINTENANCE AGREEMENT	7,212	8,300	7,315	8,300	10,200	1,900	22.89%
10-15-53000-320	DUES & SUBSCRIPTIONS	239	300	-	300	300	-	0.00%
10-15-53000-330	CONFERENCES & MEETINGS	1,953	1,500	280	1,500	1,500	-	0.00%
10-15-53000-349	POSTAGE	46	200	-	200	200	-	0.00%
10-15-53000-542	EQUIPMENT CHARGES	9,815	8,625	5,030	8,625	5,690	(2,935)	-34.03%
10-15-53000-810	OUTLAY - EQUIPMENT	-	5,500	380	5,500	1,000	(4,500)	-81.82%
10-15-53000-811	OUTLAY - SOFTWARE PURCHASES	-	500	-	500	500	-	0.00%
Total Department: 15 - ENGINEERING EXPENDITURES:		**96,633**	**126,898**	**35,688**	**141,598**	**153,235**	**26,337**	**20.75%**
Total Department: 15 - ENGINEERING SURPLUS (DEFECIT):		**(96,528)**	**(126,898)**	**(35,430)**	**(141,339)**	**(153,235)**	**(26,337)**	**20.75%**

		2024 Actual	2025 Budget	2025 7 Mo. Activity	2025 Estimated Actual	2026 Budget	Increase / (Decrease)	% Increase / (Decrease)
Fund: 10 - GENERAL FUND								
Department: 16 - PUBLIC WORKS								
Activity: PUBLIC WORKS REVENUES								
10-16-43531-000	TRANSPORTATION AIDS	417,717	439,614	329,423	439,614	476,000	36,386	8.28%
10-16-43545-000	STATE AID - RECYCLING	95,298	95,000	95,233	95,000	95,000	-	0.00%
10-16-43546-000	STATE AID - RECYCLE EFFEC INCN	3,427	3,500	3,396	3,500	3,500	-	0.00%
10-16-44340-000	STREET EXCAVATING	2,725	2,000	3,675	3,675	2,000	-	0.00%
10-16-44350-000	ROW PERMIT FEES	5,775	5,000	8,495	8,495	60,000	55,000	1100.00%
10-16-44360-000	CURB CUT PERMITS	200	250	350	350	250	-	0.00%
10-16-44930-000	HAULERS LICENSES	890	1,200	-	1,200	1,200	-	0.00%
10-16-46320-000	STREET DEPARTMENT	2,352	-	-	-	-	-	0.00%
10-16-46321-000	SNOW & ICE CONTROL	-	200	-	200	200	-	0.00%
10-16-46420-000	BULK WASTE PICKUP	1,450	1,000	47	1,000	1,000	-	0.00%
10-16-46431-000	GARBAGE CARTS	13,795	15,000	8,540	15,000	15,000	-	0.00%
10-16-46435-000	RECYCLING CARTS	7,635	7,000	4,410	7,000	7,000	-	0.00%
10-16-46440-000	WEED CONTROL	3,368	1,000	(1,746)	1,000	2,500	1,500	150.00%
10-16-46490-000	TREE & BRUSH CONTROL	-	500	-	500	500	-	0.00%
10-16-48300-000	SURPLUS PROPERTY SALES	1,639	1,000	899	1,000	1,000	-	0.00%
10-16-48307-000	RECYCLABLE MATERIALS	12,704	-	1,363	1,363	-	-	0.00%
Total Department: 16 - PUBLIC WORKS REVENUES:		**568,974**	**572,264**	**454,085**	**578,897**	**665,150**	**92,886**	**16.23%**
Activity: 53100 - PUBLIC WORKS ADMINISTRATION								
10-16-53100-111	PROFESSIONAL SALARIES	30,507	31,236	17,695	31,236	32,918	1,681	5.38%
10-16-53100-117	REGULAR WAGES	20,253	17,705	9,455	17,705	17,857	152	0.86%
10-16-53100-119	OVERTIME WAGES	410	-	691	-	-	-	0.00%
10-16-53100-131	SOCIAL SECURITY TAX	3,822	3,498	2,116	3,498	3,621	124	3.53%
10-16-53100-132	RETIREMENT	3,588	3,401	1,964	3,401	3,656	254	7.48%
10-16-53100-133	HEALTH INSURANCE	12,456	11,831	7,009	11,831	12,910	1,079	9.12%
10-16-53100-134	DENTAL INSURANCE	610	563	324	563	563	(0)	-0.03%
10-16-53100-135	LIFE INSURANCE	75	74	39	74	73	(2)	-2.26%
10-16-53100-220	CELLPHONE	1,691	1,750	1,126	1,750	1,750	-	0.00%
10-16-53100-312	SUPPLIES	2,640	1,500	1,619	1,500	1,500	-	0.00%
10-16-53100-314	POSTAGE	1,077	500	-	500	500	-	0.00%
10-16-53100-318	SOFTWARE MAINTENANCE AGREEMENT	252	250	105	250	250	-	0.00%
10-16-53100-320	DUES & SUBSCRIPTIONS	63	200	190	200	200	-	0.00%
10-16-53100-328	ADVERTISING	247	1,250	497	1,250	1,250	-	0.00%
10-16-53100-330	CONFERENCES & MEETINGS	115	1,000	429	1,000	1,000	-	0.00%
10-16-53100-349	SAFETY TRAINING	3,900	4,250	6,142	4,250	4,250	-	0.00%
10-16-53100-373	EMPLOYEE PHYSICALS	-	750	294	750	750	-	0.00%
10-16-53100-374	RANDOM DRUG/ALCOHOL TESTING	572	200	247	200	200	-	0.00%
10-16-53100-391	SAFETY SUPPLIES	962	250	150	250	500	250	100.00%

		2024 Actual	2025 Budget	2025 7 Mo. Activity	2025 Estimated Actual	2026 Budget	Increase / (Decrease)	% Increase / (Decrease)
10-16-53100-414	UNIFORMS	2,987	2,870	1,863	2,870	3,400	530	18.47%
10-16-53100-542	EQUIPMENT CHARGES	230	200	115	200	130	(70)	-35.00%
10-16-53100-650	MILEAGE REIMB - DPW DIRECTOR	182	250	82	250	250	-	0.00%
10-16-53100-811	OUTLAY - SOFTWARE PURCHASES	-	500	-	500	500	-	0.00%
10-16-53100-812	OUTLAY - HARDWARE PURCHASES	-	1,500	-	1,500	1,500	-	0.00%
Total Activity: 53100 - PUBLIC WORKS ADMINISTRATION:		**86,639**	**85,528**	**52,151**	**85,528**	**89,527**	**3,999**	**4.68%**
Activity: 53101 - STREET DEPARTMENT - TRAINING								
10-16-53101-117	REGULAR WAGES	4,163	5,902	3,183	5,902	5,952	51	0.86%
10-16-53101-119	OVERTIME WAGES	215	-	56	-	-	-	0.00%
10-16-53101-131	SOCIAL SECURITY TAX	315	427	233	427	427	(1)	-0.16%
10-16-53101-132	RETIREMENT	302	410	225	410	429	18	4.49%
10-16-53101-133	HEALTH INSURANCE	1,279	1,743	975	1,743	1,902	159	9.12%
10-16-53101-134	DENTAL INSURANCE	63	80	49	80	74	(5)	-6.82%
10-16-53101-135	LIFE INSURANCE	6	9	4	9	7	(2)	-26.49%
Total Activity: 53101 - STREET DEPARTMENT - TRAINING:		**6,343**	**8,571**	**4,726**	**8,571**	**8,791**	**220**	**2.56%**
Activity: 53300 - STREET REPAIRS								
10-16-53300-117	REGULAR WAGES	49,617	48,688	12,350	48,688	49,107	419	0.86%
10-16-53300-119	OVERTIME WAGES	355	399	261	399	399	0	0.03%
10-16-53300-120	SEASONAL/PART-TIME WAGES	990	4,080	2,128	4,080	3,570	(510)	-12.50%
10-16-53300-131	SOCIAL SECURITY TAX	3,718	3,869	1,083	3,869	3,824	(45)	-1.16%
10-16-53300-132	RETIREMENT	3,449	3,412	876	3,412	3,564	153	4.48%
10-16-53300-133	HEALTH INSURANCE	11,098	14,380	3,058	14,380	15,691	1,312	9.12%
10-16-53300-134	DENTAL INSURANCE	577	658	140	658	613	(45)	-6.85%
10-16-53300-135	LIFE INSURANCE	97	76	19	76	56	(20)	-26.46%
10-16-53300-290	CONTRACTED SERVICES	81,416	50,000	116	88,500	50,000	-	0.00%
10-16-53300-352	BULK WATER CHARGE	406	500	-	500	500	-	0.00%
10-16-53300-432	PATCH MATERIALS	5,311	2,000	114	2,000	5,000	3,000	150.00%
10-16-53300-434	CRACK FILLING	24,928	25,000	-	25,000	25,000	-	0.00%
10-16-53300-436	MANHOLE ADJUSTMENTS	-	7,500	-	7,500	7,500	-	0.00%
10-16-53300-542	EQUIPMENT CHARGES	24,250	21,310	12,430	21,310	14,070	(7,240)	-33.97%
Total Activity: 53300 - STREET REPAIRS:		**206,213**	**181,871**	**32,575**	**220,371**	**178,895**	**(2,976)**	**-1.64%**
Activity: 53310 - SNOW & ICE CONTROL								
10-16-53310-117	REGULAR WAGES	32,503	50,818	18,130	50,818	51,474	656	1.29%
10-16-53310-119	OVERTIME WAGES	11,012	17,000	6,851	17,000	15,002	(1,998)	-11.75%
10-16-53310-131	SOCIAL SECURITY TAX	3,176	4,981	1,813	4,981	4,842	(140)	-2.81%
10-16-53310-132	RETIREMENT	3,003	4,713	1,736	4,713	4,786	73	1.55%
10-16-53310-133	HEALTH INSURANCE	15,199	14,736	7,386	14,736	16,080	1,344	9.12%
10-16-53310-134	DENTAL INSURANCE	649	676	341	676	634	(42)	-6.19%
10-16-53310-135	LIFE INSURANCE	60	76	35	76	57	(19)	-25.52%
10-16-53310-370	MAILBOX & LAWN REPAIRS	2,950	1,500	253	1,500	1,500	-	0.00%

		2024 Actual	2025 Budget	2025 7 Mo. Activity	2025 Estimated Actual	2026 Budget	Increase / (Decrease)	% Increase / (Decrease)
10-16-53310-400	SALT BRINE	-	500	141	500	500	-	0.00%
10-16-53310-430	SALT	-	10,000	-	28,000	30,000	20,000	200.00%
10-16-53310-542	EQUIPMENT CHARGES	160,125	130,595	76,180	130,595	86,210	(44,385)	-33.99%
Total Activity: 53310 - SNOW & ICE CONTROL:		**228,676**	**235,596**	**112,866**	**253,596**	**211,085**	**(24,511)**	**-10.40%**
Activity: 53311 - SIDEWALK SNOW & ICE CONTROL								
10-16-53311-117	REGULAR WAGES	7,722	14,754	10,947	14,754	14,881	127	0.86%
10-16-53311-119	OVERTIME WAGES	1,032	2,249	764	2,249	2,249	(0)	-0.01%
10-16-53311-131	SOCIAL SECURITY TAX	641	1,241	858	1,241	1,239	(2)	-0.14%
10-16-53311-132	RETIREMENT	604	1,182	814	1,182	1,233	52	4.37%
10-16-53311-133	HEALTH INSURANCE	4,141	4,358	2,420	4,358	4,755	397	9.12%
10-16-53311-134	DENTAL INSURANCE	156	199	113	199	186	(14)	-6.84%
10-16-53311-135	LIFE INSURANCE	9	23	22	23	17	(6)	-26.41%
10-16-53311-542	EQUIPMENT CHARGES	20,190	17,745	10,350	17,745	11,710	(6,035)	-34.01%
Total Activity: 53311 - SIDEWALK SNOW & ICE CONTROL:		**34,495**	**41,750**	**26,288**	**41,750**	**36,270**	**(5,481)**	**-13.13%**
Activity: 53321 - SIGNS & MARKINGS								
10-16-53321-117	REGULAR WAGES	26,355	16,229	12,779	16,229	21,078	4,848	29.87%
10-16-53321-119	OVERTIME WAGES	1,302	1,000	1,559	1,000	1,501	501	50.11%
10-16-53321-120	SEASONAL/PART-TIME WAGES	165	3,264	2,437	3,264	2,856	(408)	-12.50%
10-16-53321-131	SOCIAL SECURITY TAX	2,041	1,502	1,219	1,502	1,849	348	23.16%
10-16-53321-132	RETIREMENT	1,908	1,197	997	1,197	1,626	428	35.76%
10-16-53321-133	HEALTH INSURANCE	6,306	4,793	4,273	4,793	6,887	2,094	43.69%
10-16-53321-134	DENTAL INSURANCE	308	219	196	219	273	54	24.53%
10-16-53321-135	LIFE INSURANCE	63	25	26	25	24	(2)	-7.44%
10-16-53321-290	CONTRACTED SERVICES	4,273	5,500	-	5,500	5,500	-	0.00%
10-16-53321-312	SUPPLIES	5,207	1,500	1,226	1,500	1,500	-	0.00%
10-16-53321-345	PAINT	-	1,000	275	1,000	1,000	-	0.00%
10-16-53321-420	TRAFFIC SIGNALS	1,326	1,500	714	1,500	1,500	-	0.00%
10-16-53321-542	EQUIPMENT CHARGES	3,675	3,230	1,885	3,230	2,130	(1,100)	-34.06%
Total Activity: 53321 - SIGNS & MARKINGS:		**52,927**	**40,960**	**27,586**	**40,960**	**47,724**	**6,763**	**16.51%**
Activity: 53322 - TREE & BRUSH CONTROL								
10-16-53322-117	REGULAR WAGES	51,320	64,097	22,473	64,097	64,867	770	1.20%
10-16-53322-119	OVERTIME WAGES	24	249	99	249	251	2	0.63%
10-16-53322-120	SEASONAL/PART-TIME WAGES	3,242	3,264	1,870	3,264	2,856	(408)	-12.50%
10-16-53322-131	SOCIAL SECURITY TAX	3,970	4,911	1,754	4,911	4,892	(20)	-0.40%
10-16-53322-132	RETIREMENT	3,543	4,472	1,569	4,472	4,688	216	4.84%
10-16-53322-133	HEALTH INSURANCE	14,066	18,658	7,399	18,658	20,360	1,702	9.12%
10-16-53322-134	DENTAL INSURANCE	689	855	375	855	801	(54)	-6.33%
10-16-53322-135	LIFE INSURANCE	64	97	10	97	72	(25)	-25.76%
10-16-53322-290	CONTRACTED SERVICES	5,625	7,500	-	7,500	7,500	-	0.00%

		2024 Actual	2025 Budget	2025 7 Mo. Activity	2025 Estimated Actual	2026 Budget	Increase / (Decrease)	% Increase / (Decrease)
10-16-53322-542	EQUIPMENT CHARGES	57,330	50,385	29,390	50,385	33,260	(17,125)	-33.99%
Total Activity: 53322 - TREE & BRUSH CONTROL:		**139,873**	**154,488**	**64,937**	**154,488**	**139,547**	**(14,942)**	**-9.67%**
Activity: 53330 - CURB & GUTTER								
10-16-53330-290	CONTRACTED SERVICES	5,900	10,000	-	10,000	10,000	-	0.00%
Total Activity: 53330 - CURB & GUTTER:		**5,900**	**10,000**	**-**	**10,000**	**10,000**	**-**	**0.00%**
Activity: 53350 - STREET CONSTRUCTION								
10-16-53350-230	STREET PAVING	293,047	500,000	(5,000)	500,000	500,000	-	0.00%
10-16-53350-350	COUNTY BRIDGE ASSESSMENT	1,000	1,000	1,000	1,000	1,000	-	0.00%
Total Activity: 53350 - STREET CONSTRUCTION:		**294,047**	**501,000**	**(4,000)**	**501,000**	**501,000**	**-**	**0.00%**
Activity: 53420 - STREET LIGHTING								
10-16-53420-221	ELECTRICITY	188,310	200,000	95,993	191,765	190,000	(10,000)	-5.00%
Total Activity: 53420 - STREET LIGHTING:		**188,310**	**200,000**	**95,993**	**191,765**	**190,000**	**(10,000)**	**-5.00%**
Activity: 53430 - SIDEWALK REPAIR								
10-16-53430-290	CONTRACTED SERVICES	-	5,000	1,468	5,000	20,000	15,000	300.00%
Total Activity: 53430 - SIDEWALK REPAIR:		**-**	**5,000**	**1,468**	**5,000**	**20,000**	**15,000**	**300.00%**
Activity: 53620 - GARBAGE COLLECTION								
10-16-53620-117	REGULAR WAGES	119,794	109,178	63,115	109,178	110,118	940	0.86%
10-16-53620-119	OVERTIME WAGES	697	1,601	252	1,601	999	(602)	-37.59%
10-16-53620-131	SOCIAL SECURITY TAX	8,878	8,030	4,635	8,030	7,971	(59)	-0.74%
10-16-53620-132	RETIREMENT	8,317	7,699	4,401	7,699	8,000	301	3.91%
10-16-53620-133	HEALTH INSURANCE	15,797	32,246	18,101	32,246	35,186	2,941	9.12%
10-16-53620-134	DENTAL INSURANCE	914	1,476	478	1,476	1,375	(101)	-6.85%
10-16-53620-135	LIFE INSURANCE	231	171	49	171	125	(45)	-26.48%
10-16-53620-312	SUPPLIES	12,163	14,000	30,165	30,000	20,000	6,000	42.86%
10-16-53620-542	EQUIPMENT CHARGES	142,080	115,875	67,595	115,875	76,490	(39,385)	-33.99%
10-16-53620-599	WI STATE PERMIT	473	500	355	500	500	-	0.00%
Total Activity: 53620 - GARBAGE COLLECTION:		**309,342**	**290,776**	**189,147**	**306,776**	**260,765**	**(30,010)**	**-10.32%**
Activity: 53621 - REFUSE COLLECTION								
10-16-53621-117	REGULAR WAGES	47,879	53,769	27,837	53,769	49,741	(4,027)	-7.49%
10-16-53621-119	OVERTIME WAGES	132	-	155	-	-	-	0.00%
10-16-53621-120	SEASONAL/PART-TIME WAGES	2,475	1,632	-	1,632	1,428	(204)	-12.50%
10-16-53621-131	SOCIAL SECURITY TAX	3,638	4,019	1,970	4,019	3,674	(345)	-8.59%
10-16-53621-132	RETIREMENT	3,313	3,737	1,946	3,737	3,581	(156)	-4.16%
10-16-53621-133	HEALTH INSURANCE	21,001	15,608	11,617	15,608	15,374	(233)	-1.50%
10-16-53621-134	DENTAL INSURANCE	966	716	589	716	602	(113)	-15.84%
10-16-53621-135	LIFE INSURANCE	47	81	25	81	55	(26)	-31.67%
10-16-53621-542	EQUIPMENT CHARGES	60,895	53,510	31,215	53,510	35,320	(18,190)	-33.99%
Total Activity: 53621 - REFUSE COLLECTION:		**140,347**	**133,071**	**75,354**	**133,071**	**109,777**	**(23,295)**	**-17.51%**

		2024 Actual	2025 Budget	2025 7 Mo. Activity	2025 Estimated Actual	2026 Budget	Increase / (Decrease)	% Increase / (Decrease)
Activity: 53622 - LEAF COLLECTION								
10-16-53622-117	REGULAR WAGES	33,621	35,409	10,905	35,409	35,714	305	0.86%
10-16-53622-119	OVERTIME WAGES	1,419	501	-	501	2,500	1,999	398.89%
10-16-53622-131	SOCIAL SECURITY TAX	2,575	2,603	801	2,603	2,752	149	5.71%
10-16-53622-132	RETIREMENT	2,418	2,496	758	2,496	2,751	256	10.24%
10-16-53622-133	HEALTH INSURANCE	7,949	10,458	779	10,458	11,412	954	9.12%
10-16-53622-134	DENTAL INSURANCE	393	479	44	479	446	(33)	-6.84%
10-16-53622-135	LIFE INSURANCE	68	55	29	55	41	(15)	-26.48%
10-16-53622-290	CONTRACTED SERVICES	860	1,000	945	1,000	1,500	500	50.00%
10-16-53622-312	SUPPLIES	377	250	76	250	250	-	0.00%
10-16-53622-542	EQUIPMENT CHARGES	56,430	49,590	28,925	49,590	32,730	(16,860)	-34.00%
Total Activity: 53622 - LEAF COLLECTION:		**106,109**	**102,841**	**43,263**	**102,841**	**90,095**	**(12,746)**	**-12.39%**
Activity: 53623 - YARD WASTE COLLECTION								
10-16-53623-117	REGULAR WAGES	24,357	28,032	10,605	28,032	28,274	241	0.86%
10-16-53623-119	OVERTIME WAGES	296	-	296	-	-	-	0.00%
10-16-53623-131	SOCIAL SECURITY TAX	1,790	2,030	776	2,030	2,027	(3)	-0.17%
10-16-53623-132	RETIREMENT	1,701	1,948	758	1,948	2,036	87	4.49%
10-16-53623-133	HEALTH INSURANCE	4,591	8,279	2,676	8,279	9,034	755	9.12%
10-16-53623-134	DENTAL INSURANCE	235	379	128	379	353	(26)	-6.84%
10-16-53623-135	LIFE INSURANCE	51	44	21	44	32	(12)	-26.48%
10-16-53623-290	CONTRACTED SERVICES	5,625	5,000	2,385	5,000	5,600	600	12.00%
10-16-53623-542	EQUIPMENT CHARGES	33,560	29,490	17,200	29,490	19,470	(10,020)	-33.98%
Total Activity: 53623 - YARD WASTE COLLECTION:		**72,206**	**75,203**	**34,844**	**75,203**	**66,826**	**(8,377)**	**-11.14%**
Activity: 53631 - LANDFILL/MRF								
10-16-53631-293	LANDFILL CHARGES	224,631	237,000	85,313	225,000	242,250	5,250	2.22%
10-16-53631-294	MRF CHARGES	2,160	12,000	160	12,000	24,000	12,000	100.00%
Total Activity: 53631 - LANDFILL/MRF:		**226,791**	**249,000**	**85,472**	**237,000**	**266,250**	**17,250**	**6.93%**
Activity: 53635 - CURBSIDE RECYCLING								
10-16-53635-117	REGULAR WAGES	47,728	47,212	26,425	47,212	47,619	406	0.86%
10-16-53635-119	OVERTIME WAGES	461	501	256	501	500	(2)	-0.32%
10-16-53635-120	SEASONAL/PART-TIME WAGES	1,320	-	-	-	-	-	0.00%
10-16-53635-131	SOCIAL SECURITY TAX	3,708	3,458	1,926	3,458	3,452	(6)	-0.17%
10-16-53635-132	RETIREMENT	3,326	3,316	1,854	3,316	3,465	148	4.48%
10-16-53635-133	HEALTH INSURANCE	5,465	13,944	2,494	13,944	15,216	1,272	9.12%
10-16-53635-134	DENTAL INSURANCE	293	638	462	638	595	(44)	-6.85%
10-16-53635-135	LIFE INSURANCE	75	74	37	74	54	(19)	-26.42%
10-16-53635-312	SUPPLIES	6,814	6,500	23,189	23,000	20,000	13,500	207.69%
10-16-53635-542	EQUIPMENT CHARGES	54,135	47,575	27,750	47,575	31,400	(16,175)	-34.00%
Total Activity: 53635 - CURBSIDE RECYCLING:		**123,325**	**123,218**	**84,393**	**139,718**	**122,299**	**(919)**	**-0.75%**

		2024 Actual	2025 Budget	2025 7 Mo. Activity	2025 Estimated Actual	2026 Budget	Increase / (Decrease)	% Increase / (Decrease)
Activity: 53636 - SHARPS								
10-16-53636-290	SHARPS COLLECTION	401	500	189	500	500	-	0.00%
Total Activity: 53636 - SHARPS:		**401**	**500**	**189**	**500**	**500**	**-**	**0.00%**
Activity: 53640 - WEED CONTROL								
10-16-53640-117	REGULAR WAGES	979	5,902	382	5,902	5,952	51	0.86%
10-16-53640-120	SEASONAL/PART-TIME WAGES	941	816	297	816	714	(102)	-12.50%
10-16-53640-131	SOCIAL SECURITY TAX	144	490	50	490	481	(9)	-1.74%
10-16-53640-132	RETIREMENT	67	410	26	410	429	18	4.48%
10-16-53640-133	HEALTH INSURANCE	159	1,743	76	1,743	1,902	159	9.12%
10-16-53640-134	DENTAL INSURANCE	8	80	4	80	74	(5)	-6.82%
10-16-53640-135	LIFE INSURANCE	1	9	1	9	7	(2)	-26.28%
10-16-53640-290	CONTRACTED SERVICES	1,810	1,000	150	1,000	1,000	-	0.00%
10-16-53640-542	EQUIPMENT CHARGES	3,120	2,740	1,600	2,740	1,810	(930)	-33.94%
Total Activity: 53640 - WEED CONTROL:		**7,229**	**13,190**	**2,586**	**13,190**	**12,369**	**(820)**	**-6.22%**
Activity: 53690 - LEBRUN ROAD / FARM								
10-16-53690-117	REGULAR WAGES	13,956	14,754	3,895	14,754	14,881	127	0.86%
10-16-53690-119	OVERTIME WAGES	1,964	249	184	249	500	250	100.30%
10-16-53690-131	SOCIAL SECURITY TAX	1,169	1,088	294	1,088	1,105	17	1.60%
10-16-53690-132	RETIREMENT	1,099	1,043	283	1,043	1,107	65	6.20%
10-16-53690-133	HEALTH INSURANCE	3,859	4,358	1,264	4,358	4,755	397	9.12%
10-16-53690-134	DENTAL INSURANCE	190	200	55	200	186	(14)	-6.84%
10-16-53690-135	LIFE INSURANCE	28	23	3	23	17	(6)	-26.48%
10-16-53690-220	CELLPHONE	502	150	268	150	250	100	66.67%
10-16-53690-221	ELECTRICITY	71	50	45	50	50	-	0.00%
10-16-53690-290	CONTRACTED SERVICES	5,037	2,000	788	2,000	2,000	-	0.00%
10-16-53690-291	E-CYCLE DISPOSAL	-	500	-	500	500	-	0.00%
10-16-53690-312	SUPPLIES	275	400	1,110	400	400	-	0.00%
10-16-53690-542	EQUIPMENT CHARGES	16,795	14,760	8,610	14,760	9,750	(5,010)	-33.94%
Total Activity: 53690 - LEBRUN ROAD / FARM:		**44,945**	**39,574**	**16,799**	**39,574**	**35,500**	**(4,073)**	**-10.29%**
Total Department: 16 - PUBLIC WORKS EXPENDITURES:		**2,274,117**	**2,492,138**	**946,638**	**2,560,903**	**2,397,220**	**(94,918)**	**-3.81%**
Total Department: 16 - PUBLIC WORKS SURPLUS (DEFECIT):		**(1,705,143)**	**(1,919,874)**	**(492,553)**	**(1,982,006)**	**(1,732,070)**	**187,804**	**-9.78%**

		2024 Actual	2025 Budget	2025 7 Mo. Activity	2025 Estimated Actual	2026 Budget	Increase / (Decrease)	% Increase / (Decrease)
Fund: 10 - GENERAL FUND								
Department: 17 - PARKS, RECREATION AND FORESTRY								
Activity: PARKS, RECREATION AND FORESTRY REVENUES								
10-17-43520-000	STATE PARK LANDS	170	170	170	170	170	-	0.00%
10-17-43690-000	STATE AID - OTHER	-	-	17,783	17,783	7,000	7,000	100.00%
10-17-46719-000	GAZEBO/OPEN SHELTER RENTAL	923	500	840	500	750	250	50.00%
10-17-46720-000	PAVILION RENTAL	27,716	23,000	9,967	23,000	24,500	1,500	6.52%
10-17-46721-000	OTHER REV (use 48900)	6,402	50	-	-	-	(50)	-100.00%
10-17-46722-000	FIELD RENTAL	11,767	6,500	5,592	6,500	8,000	1,500	23.08%
10-17-46724-000	VILLAGE HALL RENTAL	1,700	1,400	1,152	1,400	1,500	100	7.14%
10-17-46725-000	SPECIAL EVENT FEE	500	300	1,125	300	500	200	66.67%
10-17-46730-000	SUMMER CAMP	53,681	57,500	56,985	57,500	58,500	1,000	1.74%
10-17-46732-000	SENIOR PROGRAMS/BUS TRIPS	462	500	494	500	500	-	0.00%
10-17-46733-000	RECREATION SPECIAL EVENTS	3,264	2,750	1,087	2,750	2,450	(300)	-10.91%
10-17-46734-000	SENIOR SPEC EVENTS - USE #46733	385	-	-	-	-	-	0.00%
10-17-46741-000	TENNIS PROGRAM	1,689	1,650	1,752	1,650	1,700	50	3.03%
10-17-46742-000	DANCE PROGRAM	5,772	4,500	2,031	4,500	4,500	-	0.00%
10-17-46745-000	OTHER REC PROGRAMS	5,499	7,000	1,266	7,000	7,000	-	0.00%
10-17-46751-000	ADULT SPORT PROGRAMS	1,517	3,000	1,019	3,000	2,000	(1,000)	-33.33%
10-17-46765-000	RECREATION BUS TRIPS	925	2,500	2,560	2,500	3,000	500	20.00%
10-17-46845-000	PARKWAY TREES	1,178	1,500	155	1,500	1,500	-	0.00%
10-17-46847-000	FIREWOOD/LOGS/CHIPS	1,517	1,500	1,989	1,500	1,500	-	0.00%
10-17-48500-000	DONATIONS AND GIFTS	5,375	5,000	5,400	5,000	5,000	-	0.00%
10-17-48533-000	REC SPECIAL EVENTS DONATIONS	1,500	2,000	-	2,000	2,000	-	0.00%
10-17-48900-000	OTHER MISCELLANEOUS	-	1,000	500	1,000	2,000	1,000	100.00%
Total Department: 17 - PARKS, RECREATION AND FORESTRY REVENUES:		**131,941**	**122,320**	**111,867**	**140,053**	**134,070**	**11,750**	**9.61%**
Activity: 55210 - PARK MAINTENANCE								
10-17-55210-117	REGULAR WAGES	163,401	172,365	84,074	172,365	182,753	10,388	6.03%
10-17-55210-119	OVERTIME WAGES	9,390	5,000	971	5,000	5,001	1	0.02%
10-17-55210-120	SEASONAL/PART-TIME WAGES	37,314	47,226	22,662	47,226	40,035	(7,191)	-15.23%
10-17-55210-131	SOCIAL SECURITY TAX	15,705	16,722	8,069	16,722	16,920	199	1.19%
10-17-55210-132	RETIREMENT	11,942	12,327	5,919	12,327	13,518	1,191	9.67%
10-17-55210-133	HEALTH INSURANCE	36,011	35,652	18,324	35,652	38,904	3,252	9.12%
10-17-55210-134	DENTAL INSURANCE	1,864	2,087	969	2,087	2,156	69	3.30%
10-17-55210-135	LIFE INSURANCE	153	170	78	170	177	7	4.20%
10-17-55210-220	TELEPHONE	4,790	4,000	2,595	4,000	5,000	1,000	25.00%
10-17-55210-221	ELECTRICITY	11,876	13,000	4,901	13,000	13,000	-	0.00%
10-17-55210-222	GAS HEAT	2,488	4,000	1,837	4,000	4,000	-	0.00%
10-17-55210-223	WATER & SEWER	14,543	14,500	8,300	14,500	15,225	725	5.00%
10-17-55210-290	CONTRACTED SERVICES (BIN RENT)	16,549	15,500	9,961	15,500	16,000	500	3.23%

		2024 Actual	2025 Budget	2025 7 Mo. Activity	2025 Estimated Actual	2026 Budget	Increase / (Decrease)	% Increase / (Decrease)
10-17-55210-312	SUPPLIES	5,126	5,000	2,966	5,000	5,000	-	0.00%
10-17-55210-332	TRAINING	891	1,000	700	1,000	2,500	1,500	150.00%
10-17-55210-340	TOOLS/SMALL EQUIPMENT	5,324	7,500	1,407	7,500	7,500	-	0.00%
10-17-55210-350	GROUNDS MAINTENANCE	22,634	17,000	4,915	17,000	20,000	3,000	17.65%
10-17-55210-351	BALL FIELD MAINTENANCE	7,713	8,000	4,841	8,000	8,000	-	0.00%
10-17-55210-353	SOCCER FIELD MAINTENANCE	7,369	7,000	3,571	7,000	7,000	-	0.00%
10-17-55210-365	BUILDING MAINTENANCE	20,717	15,000	14,051	15,000	16,000	1,000	6.67%
10-17-55210-374	RANDOM DRUG/ALCOHOL TESTING	-	150	161	150	150	-	0.00%
10-17-55210-391	SAFETY SUPPLIES	423	750	229	750	750	-	0.00%
10-17-55210-414	UNIFORMS	1,475	1,550	1,270	1,550	1,550	-	0.00%
10-17-55210-542	EQUIPMENT CHARGES	184,485	150,460	87,770	150,460	99,320	(51,140)	-33.99%
10-17-55210-599	OTHER	(3,804)	-	-	-	-	-	0.00%
Total Activity: 55210 - PARK MAINTENANCE:		**578,377**	**555,959**	**290,540**	**555,959**	**520,459**	**(35,499)**	**-6.39%**
Activity: 55211 - PARK SECURITY								
10-17-55211-120	SEASONAL/PART-TIME WAGES	12,852	13,000	7,443	13,000	13,000	-	0.00%
10-17-55211-131	SOCIAL SECURITY TAX	983	995	569	995	995	-	0.00%
Total Activity: 55211 - PARK SECURITY:		**13,835**	**13,995**	**8,013**	**13,995**	**13,995**	**-**	**0.00%**
Activity: 55212 - PARK MECHANIC								
10-17-55212-117	REGULAR WAGES	584	3,428	273	3,428	3,592	164	4.80%
10-17-55212-119	OVERTIME WAGES	12	-	-	-	-	-	0.00%
10-17-55212-131	SOCIAL SECURITY TAX	43	243	20	243	255	12	4.93%
10-17-55212-132	RETIREMENT	41	238	19	238	259	20	8.57%
10-17-55212-133	HEALTH INSURANCE	121	1,320	82	1,320	1,441	120	9.12%
10-17-55212-135	LIFE INSURANCE	0	2	0	2	2	0	7.01%
Total Activity: 55212 - PARK MECHANIC:		**802**	**5,232**	**394**	**5,232**	**5,549**	**317**	**6.07%**
Activity: 55215 - FORESTRY								
10-17-55215-117	REGULAR WAGES	59,696	55,051	35,058	55,051	58,489	3,437	6.24%
10-17-55215-119	OVERTIME WAGES	5,082	3,500	2,393	3,500	3,500	0	0.00%
10-17-55215-120	SEASONAL/PART-TIME WAGES	2,936	7,722	2,330	7,722	11,010	3,288	42.57%
10-17-55215-131	SOCIAL SECURITY TAX	5,004	4,867	2,928	4,867	5,365	498	10.22%
10-17-55215-132	RETIREMENT	4,470	4,069	2,603	4,069	4,463	394	9.68%
10-17-55215-133	HEALTH INSURANCE	11,782	15,405	8,238	15,405	16,810	1,405	9.12%
10-17-55215-134	DENTAL INSURANCE	570	520	406	520	541	21	4.09%
10-17-55215-135	LIFE INSURANCE	63	41	30	41	43	2	4.75%
10-17-55215-241	TREE PURCHASE REIMBURSABLE	626	1,500	294	1,500	1,500	-	0.00%
10-17-55215-242	TREES, PARKS & REPLACEMENTS	9,719	13,000	7,758	13,000	13,000	-	0.00%
10-17-55215-243	TREE REMOVAL	6,114	9,000	693	9,000	7,500	(1,500)	-16.67%
10-17-55215-244	TREE TRIMMING	1,534	1,000	1,200	1,000	1,000	-	0.00%
10-17-55215-246	INVASIVES CONTROL	1,160	2,000	-	2,000	5,000	3,000	150.00%
10-17-55215-312	SUPPLIES	1,278	2,500	1,289	2,500	2,500	-	0.00%

		2024 Actual	2025 Budget	2025 7 Mo. Activity	2025 Estimated Actual	2026 Budget	Increase / (Decrease)	% Increase / (Decrease)
10-17-55215-352	BULK WATER CHARGE	217	500	-	500	500	-	0.00%
10-17-55215-542	EQUIPMENT CHARGES	28,895	25,390	14,810	25,390	16,760	(8,630)	-33.99%
10-17-55215-599	OTHER - EAB FUNDS	5,001	-	-	-	-	-	0.00%
Total Activity: 55215 - FORESTRY:		**144,144**	**146,066**	**80,028**	**146,066**	**147,981**	**1,914**	**1.31%**
Activity: 55300 - RECREATION ADMINISTRATION								
10-17-55300-111	PROFESSIONAL SALARIES	92,090	95,078	52,292	95,078	99,454	4,376	4.60%
10-17-55300-117	REGULAR WAGES (OFFICE/CLERIC)	47,090	61,888	30,833	61,888	63,960	2,072	3.35%
10-17-55300-119	OVERTIME WAGES	2,457	2,500	-	2,500	2,500	0	0.00%
10-17-55300-120	SEASONAL/PT WAGE	-	1,553	-	1,553	-	(1,553)	-100.00%
10-17-55300-131	SOCIAL SECURITY TAX	10,341	11,777	6,092	11,777	12,140	363	3.08%
10-17-55300-132	RETIREMENT	9,775	11,083	5,777	11,083	11,946	863	7.79%
10-17-55300-133	HEALTH INSURANCE	25,008	26,409	15,282	26,409	28,818	2,409	9.12%
10-17-55300-134	DENTAL INSURANCE	1,295	1,295	755	1,295	1,360	65	5.00%
10-17-55300-135	LIFE INSURANCE	279	260	146	260	291	32	12.25%
10-17-55300-290	CONTRACTED SERVICES	78	500	38	500	500	-	0.00%
10-17-55300-312	SUPPLIES	147	500	487	500	500	-	0.00%
10-17-55300-313	PRINTING & FORMS	-	50	-	50	50	-	0.00%
10-17-55300-314	POSTAGE	225	400	-	400	400	-	0.00%
10-17-55300-318	SOFTWARE MAINTENANCE AGREEMENT	4,518	5,300	5,180	5,300	7,500	2,200	41.51%
10-17-55300-320	DUES & SUBSCRIPTIONS	560	750	480	750	750	-	0.00%
10-17-55300-330	CONFERENCES & MEETINGS	2,893	2,500	1,718	2,500	2,500	-	0.00%
10-17-55300-542	EQUIPMENT CHARGES	435	380	220	380	250	(130)	-34.21%
10-17-55300-599	OTHER	556	500	-	500	550	50	10.00%
10-17-55300-650	MILEAGE REIMBURSEMENT-DIRECTOR	1,079	1,250	879	1,250	1,500	250	20.00%
Total Activity: 55300 - RECREATION ADMINISTRATION:		**198,827**	**223,973**	**120,181**	**223,973**	**234,968**	**10,996**	**4.91%**
Activity: 55310 - SUMMER CAMP								
10-17-55310-120	SEASONAL/PART-TIME WAGES	41,638	40,080	20,963	40,080	40,800	720	1.80%
10-17-55310-131	SOCIAL SECURITY TAX	3,185	3,066	1,604	3,066	3,121	55	1.80%
10-17-55310-312	SUPPLIES	5,566	5,000	5,308	5,000	5,500	500	10.00%
10-17-55310-599	BUS (SUMMER CAMP)	6,931	9,000	2,179	9,000	8,000	(1,000)	-11.11%
Total Activity: 55310 - SUMMER CAMP:		**57,320**	**57,146**	**30,054**	**57,146**	**57,421**	**275**	**0.48%**
Activity: 55312 - SENIOR PROGRAMS								
10-17-55312-290	CONTRACTED SERVICES	2,204	500	111	500	500	-	0.00%
10-17-55312-312	SUPPLIES	380	100	19	100	100	-	0.00%
Total Activity: 55312 - SENIOR PROGRAMS:		**2,584**	**600**	**130**	**600**	**600**	**-**	**0.00%**
Activity: 55321 - TENNIS PROGRAM								
10-17-55321-290	CONTRACTED SERVICES	-	1,500	-	1,500	1,500	-	0.00%
Total Activity: 55321 - TENNIS PROGRAM:		**-**	**1,500**	**-**	**1,500**	**1,500**	**-**	**0.00%**

		2024 Actual	2025 Budget	2025 7 Mo. Activity	2025 Estimated Actual	2026 Budget	Increase / (Decrease)	% Increase / (Decrease)
Activity: 55322 - DANCE PROGRAM								
10-17-55322-120	SEASONAL/PART-TIME WAGES	2,334	2,300	1,625	2,300	2,367	67	2.91%
10-17-55322-131	SOCIAL SECURITY TAX	179	176	124	176	181	5	2.91%
10-17-55322-312	SUPPLIES	2,536	1,650	364	1,650	1,650	-	0.00%
Total Activity: 55322 - DANCE PROGRAM:		**5,048**	**4,126**	**2,113**	**4,126**	**4,198**	**72**	**1.75%**
Activity: 55331 - ADULT SPORT PROGRAMS								
10-17-55331-312	SUPPLIES	-	1,000	235	1,000	750	(250)	-25.00%
Total Activity: 55331 - ADULT SPORT PROGRAMS:		**-**	**1,000**	**235**	**1,000**	**750**	**(250)**	**-25.00%**
Activity: 55339 - OTHER REC PROGRAMS/ACTIVITIES								
10-17-55339-290	CONTRACTED SERVICES	2,367	4,000	780	4,000	3,000	(1,000)	-25.00%
10-17-55339-312	SUPPLIES - OTHER REC PROG/ACTIVITIES	67	500	137	500	500	-	0.00%
10-17-55339-599	BUS (OTHER REC/ACTIVITIES)	(333)	1,850	3,934	1,850	2,000	150	8.11%
Total Activity: 55339 - OTHER REC PROGRAMS/ACTIVITIES:		**2,101**	**6,350**	**4,851**	**6,350**	**5,500**	**(850)**	**-13.39%**
Activity: 55340 - RECREATION SPECIAL EVENTS								
10-17-55340-312	SUPPLIES	4,287	4,000	2,085	4,000	4,000	-	0.00%
Total Activity: 55340 - RECREATION SPECIAL EVENTS:		**4,287**	**4,000**	**2,085**	**4,000**	**4,000**	**-**	**0.00%**
Total Department: 17 - PARKS, RECREATION AND FORESTRY EXPENDITURES:		**1,007,326**	**1,019,946**	**538,623**	**1,019,946**	**996,922**	**(23,025)**	**-2.26%**
Total Department: 17 - PARKS, RECREATION AND FORESTRY SURPLUS (DEFECIT):		**(875,385)**	**(897,626)**	**(426,756)**	**(879,893)**	**(862,852)**	**34,775**	**-3.87%**

		2024 Actual	2025 Budget	2025 7 Mo. Activity	2025 Estimated Actual	2026 Budget	Increase / (Decrease)	% Increase / (Decrease)
Fund: 10 - GENERAL FUND								
Department: 18 - PUBLIC SAFETY								
Activity: PUBLIC SAFETY REVENUES								
10-18-43696-000	OTHER STATE AID - GBCI	69,526	-	0	-	-	-	0.00%
10-18-45190-000	FALSE ALARM PENALTIES	5,575	1,500	275	1,500	1,500	-	0.00%
10-18-48600-000	OTHER - MISC (SAND BAGS)	-	-	14	14	-	-	0.00%
Total Department: 18 - PUBLIC SAFETY REVENUES:		**75,101**	**1,500**	**289**	**1,514**	**1,500**	**-**	**0.00%**
Activity: 52100 - POLICE DEPARTMENT								
10-18-52100-220	TELEPHONE	2,224	2,600	1,338	2,500	2,600	-	0.00%
10-18-52100-290	CONTRACTED SERVICES	979,195	1,013,520	574,214	1,013,520	1,054,061	40,541	4.00%
10-18-52100-293	CONTRACTED SVC - OVERTIME	8,452	11,000	4,043	11,000	11,000	-	0.00%
10-18-52100-294	DIRECTED ENFORCEMENT OFFICER	118,273	134,908	-	134,908	140,304	5,396	4.00%
10-18-52100-312	SUPPLIES	1,029	500	880	500	500	-	0.00%
10-18-52100-314	POSTAGE	156	250	-	250	250	-	0.00%
10-18-52100-318	SOFTWARE MAINT AGREEMENTS	460	-	480	480	500	500	100.00%
10-18-52100-514	PROF. LIABILITY INSURANCE	312	320	208	312	320	-	0.00%
10-18-52100-542	EQUIPMENT CHARGES	32,195	28,290	16,500	28,290	18,670	(9,620)	-34.00%
10-18-52100-810	OUTLAY - EQUIPMENT	11,216	-	6,326	12,288	5,000	5,000	100.00%
Total Activity: 52100 - POLICE DEPARTMENT:		**1,153,513**	**1,191,388**	**603,990**	**1,204,048**	**1,233,205**	**41,817**	**3.51%**
Activity: 52110 - SCHOOL PATROL								
10-18-52110-120	SEASONAL/PART-TIME WAGES	78,930	75,440	43,531	75,440	80,925	5,485	7.27%
10-18-52110-131	SOCIAL SECURITY TAX	6,038	5,771	3,330	5,771	6,191	420	7.27%
10-18-52110-312	SUPPLIES	268	500	254	500	500	-	0.00%
Total Activity: 52110 - SCHOOL PATROL:		**85,236**	**81,711**	**47,116**	**81,711**	**87,616**	**5,905**	**7.23%**
Activity: 52900 - OTHER PUBLIC SAFETY								
10-18-52900-221	ELECTRICITY (EMERG MGMT SIREN)	737	-	367	750	800	800	100.00%
Total Activity: 52900 - OTHER PUBLIC SAFETY:		**737**	**-**	**367**	**750**	**800**	**800**	**100.00%**
Activity: 54100 - ANIMAL CONTROL								
10-18-54100-290	CONTRACTED SVC - HUMANE SOCIET	1,501	2,100	1,584	2,100	2,100	-	0.00%
10-18-54100-291	CONTRACTED SVC - ANIMAL CONTROL	2,859	3,500	1,147	3,500	3,500	-	0.00%
10-18-54100-650	MILEAGE REIMB - ANIMAL CONTROL	881	1,200	461	1,200	1,200	-	0.00%
Total Activity: 54100 - ANIMAL CONTROL:		**5,241**	**6,800**	**3,192**	**6,800**	**6,800**	**-**	**0.00%**
Total Department: 18 - PUBLIC SAFETY EXPENDITURES:		**1,244,728**	**1,279,899**	**654,664**	**1,293,309**	**1,328,421**	**48,522**	**3.79%**
Total Department: 18 - PUBLIC SAFETY SURPLUS (DEFECIT):		**(1,169,626)**	**(1,278,399)**	**(654,374)**	**(1,291,795)**	**(1,326,921)**	**(48,522)**	**3.80%**

		2024 Actual	2025 Budget	2025 7 Mo. Activity	2025 Estimated Actual	2026 Budget	Increase / (Decrease)	% Increase / (Decrease)
Fund: 22 - PUBLIC BUS SERVICE FUND								
Activity: 41110 - GENERAL PROPERTY TAXES								
22-12-41110-000	GENERAL PROPERTY TAXES	110,000	110,000	110,000	110,000	120,000	10,000	9.09%
Total Fund: 22 - PUBLIC BUS SERVICE FUND REVENUES:		**110,000**	**110,000**	**110,000**	**110,000**	**120,000**	**10,000**	**9.09%**
Activity: 53520 - PUBLIC BUS SERVICE								
22-12-53520-290	CONTRACTED SERVICES	106,130	124,180	16,007	93,144	143,680	19,500	15.70%
Total Fund: 22 - PUBLIC BUS SERVICE FUND EXPENDITURES:		**106,130**	**124,180**	**16,007**	**93,144**	**143,680**	**19,500**	**15.70%**
Total Fund: 22 - PUBLIC BUS SERVICE FUND SURPLUS (DEFECIT):		**3,870**	**(14,180)**	**93,993**	**16,856**	**(23,680)**	**(9,500)**	**67.00%**

	2024 Actual	2025 Budget	2025 7 Mo. Activity	2025 Estimated Actual	2026 Budget	Increase / (Decrease)	% Increase / (Decrease)
Fund: 23 - EXCESS STADIUM SALES TAX FUND							
Activity: 41900 - TAXES - OTHER							
23-12-41900-000 SALES TAX	1,874	-	-	190	-	-	0.00%
Total Fund: 23 - EXCESS STADIUM SALES TAX FUND REVENUE:	**1,874**	**-**	**-**	**190**	**-**	**-**	**0.00%**
Total Fund: 23 - EXCESS STADIUM SALES TAX FUND SURPLUS (DEFECIT):	**1,874**	**-**	**-**	**190**	**-**	**-**	**0.00%**

		2024 Actual	2025 Budget	2025 7 Mo. Activity	2025 Estimated Actual	2026 Budget	Increase / (Decrease)	% Increase / (Decrease)
Fund: 24 - COMPENSATED ABSENCES RESERVE								
Activity: 41110 - GENERAL PROPERTY TAXES								
24-12-41110-000	GENERAL PROPERTY TAXES	20,000	30,000	30,000	30,000	60,000	30,000	100.00%
Total Fund: 24 - COMPENSATED ABSENCES RESERVE FUND REVENUES:		**20,000**	**30,000**	**30,000**	**30,000**	**60,000**	**30,000**	**100.00%**
Activity: 51900 - OTHER EXPENDITURES								
24-12-51900-117	ACCUMULATED LEAVE WAGES	23,187	74,000	78,736	78,736	32,675	(41,325)	-55.84%
24-12-51900-131	SOCIAL SECURITY TAX	1,628	5,660	5,331	5,331	2,500	(3,160)	-55.83%
Total Fund: 24 - COMPENSATED ABSENCES RESERVE FUND EXPENDITURES:		**24,816**	**79,660**	**84,067**	**84,067**	**35,175**	**(44,485)**	**-55.84%**
Total Fund: 24 - COMPENSATED ABSENCES RESERVE FUND SURPLUS (DEFECIT):		**(4,816)**	**(49,660)**	**(54,067)**	**(54,067)**	**24,825**	**74,485**	**-149.99%**

		2024 Actual	2025 Budget	2025 7 Mo. Activity	2025 Estimated Actual	2026 Budget	Increase / (Decrease)	% Increase / (Decrease)
Fund: 25 - ARPA FUNDS								
Activity: ARPA FUND REVENUES								
25-12-43300-000	FED GRANT - ARPA FUNDS	866,728	-	-	53,577	-	-	0.00%
25-12-48100-000	INTEREST INCOME	42,091	-	3,093	3,800	500	500	100.00%
Total Fund: 25 - ARPA FUND REVENUES:		**908,819**	**-**	**3,093**	**57,377**	**500**	**500**	**100.00%**
Activity: 51400 - GENERAL ADMINISTRATION								
25-12-51400-290	CONTRACTED SERVICES - GENERAL ADMINISTRATION	36,097	-	24,954	43,937	-	-	0.00%
Total Activity: 51400 - GENERAL ADMINISTRATION:		**36,097**	**-**	**24,954**	**43,937**	**-**	**-**	**0.00%**
Activity: 53000 - ENGINEERING								
25-12-53000-290	GIS MAPPING SYSTEM UPGRADES	71,714	-	43,567	53,577	27,146	27,146	100.00%
Total Activity: 53000 - ENGINEERING:		**71,714**	**-**	**43,567**	**53,577**	**27,146**	**27,146**	**100.00%**
Activity: 53100 - PUBLIC WORKS ADMINISTRATION								
25-12-53100-820	DPW OFFICE REMODEL	-	-	-	11,000	-	-	0.00%
Total Activity: 53100 - PUBLIC WORKS ADMINISTRATION:		**-**	**-**	**-**	**11,000**	**-**	**-**	**0.00%**
Activity: 53230 - GARAGE								
25-12-53230-291	SALT STORAGE SHED REPAIRS	39,528	-	-	-	-	-	0.00%
Total Activity: 53230 - GARAGE:		**39,528**	**-**	**-**	**-**	**-**	**-**	**0.00%**
Activity: 53350 - STREET CONSTRUCTION								
25-12-53350-230	STREET PAVING	337,866	-	-	-	-	-	0.00%
Total Activity: 53350 - STREET CONSTRUCTION:		**337,866**	**-**	**-**	**-**	**-**	**-**	**0.00%**
Activity: 55210 - PARK MAINTENANCE								
25-12-55210-350	PARKS - GROUNDS MAINTENANCE	4,714	-	-	-	-	-	0.00%
Total Activity: 55210 - PARK MAINTENANCE:		**4,714**	**-**	**-**	**-**	**-**	**-**	**0.00%**
Activity: 57220 - FIRE EQUIPMENT OUTLAY								
25-12-57220-820	FIRE STATION KITCHEN REMODEL	174,509	-	-	-	-	-	0.00%
Total Activity: 57220 - FIRE EQUIPMENT OUTLAY:		**174,509**	**-**	**-**	**-**	**-**	**-**	**0.00%**
Activity: 57673 - MAINT - TRANSMISSION & DISTRIB MAINS								
25-12-57673-290	WATER MAIN REPAIRS	2,300	-	-	-	-	-	0.00%
Total Activity: 57673 - MAINT - TRANSMISSION & DISTRIB MAINS:		**2,300**	**-**	**-**	**-**	**-**	**-**	**0.00%**
Activity: 592XX - TRANSFER TO OTHER FUNDS								
25-12-59226-000	TRANSFER TO RLF - INTEREST EARNED	40,000	-	-	-	-	-	0.00%
25-12-59261-000	TRANSFER TO STORM WATER UTILITY	200,000	-	-	-	-	-	0.00%
Total Activity: 592XX - TRANSFER OUT TO OTHER FUNDS:		**240,000**	**-**	**-**	**-**	**-**	**-**	**0.00%**
Total Fund: 25 - ARPA FUND EXPENDITURES:		**906,728**	**-**	**68,520**	**108,514**	**27,146**	**27,146**	**100.00%**
Total Fund: 25 - ARPA FUND SURPLUS (DEFECIT):		**2,091**	**-**	**(65,427)**	**(51,137)**	**(26,646)**	**(26,646)**	**-100.00%**

		2024 Actual	2025 Budget	2025 7 Mo. Activity	2025 Estimated Actual	2026 Budget	Increase / (Decrease)	% Increase / (Decrease)
Fund: 26 - REVOLVING LOAN FUND								
Activity: REVOLVING LOAN FUND REVENUES								
26-12-41110-000	GENERAL PROPERTY TAXES	315,000	-	-	-	-	-	0.00%
26-12-48100-000	INTEREST INCOME	-	-	1,615	6,500	12,000	12,000	100.00%
26-12-48700-000	LOAN REPAYMENTS	800	-	933	1,600	1,600	1,600	100.00%
26-12-49225-000	TRANSFER FROM ARPA - INTEREST EARNED	40,000	-	-	-	-	-	0.00%
Total Fund: 26 - REVOLVING LOAN FUND REVENUES:		**355,800**	**-**	**2,549**	**8,100**	**13,600**	**13,600**	**100.00%**
Activity: 56600 - URBAN DEVELOPMENT								
26-12-56600-210	PROFESSIONAL SERVICES	-	5,000	-	5,000	-	(5,000)	-100.00%
26-12-56600-720	REVOLVING LOANS	40,000	150,000	-	-	-	(150,000)	-100.00%
Total Activity: 56600 - URBAN DEVELOPMENT:		**40,000**	**155,000**	**-**	**5,000**	**-**	**(155,000)**	**-100.00%**
Total Fund: 26 - REVOLVING LOAN FUND EXPENDITURES:		**40,000**	**155,000**	**-**	**5,000**	**-**	**(155,000)**	**-100.00%**
Total Fund: 26 - REVOLVING LOAN FUND SURPLUS (DEFECIT):		**315,800**	**(155,000)**	**2,549**	**3,100**	**13,600**	**168,600**	**-108.77%**

		2024 Actual	2025 Budget	2025 7 Mo. Activity	2025 Estimated Actual	2026 Budget	Increase / (Decrease)	% Increase / (Decrease)
Fund: 30 - DEBT SERVICE FUND								
Activity: DEBT SERVICE FUND REVENUES								
30-12-41110-000	GENERAL PROPERTY TAXES	1,470,127	1,519,597	1,519,597	1,519,597	1,569,303	49,706	3.27%
30-12-49125-000	PREMIUM ON DEBT	132,588	-	105,988	105,988	-	-	0.00%
Total Fund: 30 - DEBT SERVICE FUND REVENUES:		**1,602,715**	**1,519,597**	**1,625,585**	**1,625,585**	**1,569,303**	**49,706**	**3.27%**
Activity: 58100 - PRINCIPAL ON NOTES								
30-12-58100-000	PRINCIPAL ON NOTES	1,223,825	1,211,163	1,211,163	1,211,163	1,148,500	(62,663)	-5.17%
Total Activity: 58100 - PRINCIPAL ON NOTES:		**1,223,825**	**1,211,163**	**1,211,163**	**1,211,163**	**1,148,500**	**(62,663)**	**-5.17%**
Activity: 58200 - INTEREST - LONG-TERM DEBT								
30-12-58200-000	INTEREST ON NOTES	327,913	413,788	237,369	413,788	497,981	84,193	20.35%
Total Activity: 58200 - INTEREST - LONG-TERM DEBT:		**327,913**	**413,788**	**237,369**	**413,788**	**497,981**	**84,193**	**20.35%**
Activity: 58201 - PAYING AGENT EXPENSE FEE								
30-12-58201-000	PAYING AGENT EXPENSE FEE	6,115	6,550	2,375	7,025	7,575	1,025	15.65%
Total Activity: 58201 - PAYING AGENT EXPENSE FEE:		**6,115**	**6,550**	**2,375**	**7,025**	**7,575**	**1,025**	**15.65%**
Activity: 58202 - DEBT DISCOUNT/EXPENSE								
30-12-58202-000	DEBT ISSUE EXPENSE	32,231	-	21,235	21,235	-	-	0.00%
Total Activity: 58202 - DEBT DISCOUNT/EXPENSE:		**32,231**	**-**	**21,235**	**21,235**	**-**	**-**	**0.00%**
Total Fund: 30 - DEBT SERVICE FUND EXPENDITURES:		**1,590,084**	**1,631,501**	**1,472,142**	**1,653,211**	**1,654,056**	**22,555**	**1.38%**
Total Fund: 30 - DEBT SERVICE FUND SURPLUS (DEFECIT):		**12,632**	**(111,904)**	**153,443**	**(27,626)**	**(84,753)**	**27,151**	**-24.26%**

		2024 Actual	2025 Budget	2025 7 Mo. Activity	2025 Estimated Actual	2026 Budget	Increase / (Decrease)	% Increase / (Decrease)
Fund: 41 - TID #1								
Activity: TID #1 FUND REVENUES								
41-16-41120-000	TAX INCREMENTS	1,119,702	1,125,000	1,117,870	1,117,870	1,200,000	75,000	6.67%
41-16-43690-000	EXEMPT COMPUTER AID - TID #1	42,245	42,245	42,245	42,245	42,245	-	0.00%
41-16-43695-000	OTHER STATE AID - PP AID	11,885	11,885	11,885	11,885	11,885	-	0.00%
41-16-43695-001	OTHER STAT AID - ACT 12 PP AID	-	221,834	221,834	221,834	221,834	-	0.00%
41-16-46850-000	TID APPLICATION FEE	1,000	1,000	500	1,000	1,000	-	0.00%
41-16-48200-000	RENTAL INCOME	10,000	10,300	6,667	10,000	10,000	(300)	-2.91%
41-16-48700-000	LOANS - FACADE/OTHER	190,727	-	-	-	-	-	0.00%
Total Fund: 41 - TID #1 FUND REVENUES:		**1,375,559**	**1,412,264**	**1,401,000**	**1,404,834**	**1,486,964**	**74,700**	**5.29%**
Activity: 56670 - ECONOMIC DEVELOPMENT								
41-16-56670-111	PROFESSIONAL SALARIES	25,081	65,222	36,519	65,222	84,592	19,369	29.70%
41-16-56670-117	REGULAR WAGES	35,568	-	-	-	-	-	0.00%
41-16-56670-120	TID PROPERTY MAINTENANCE	-	-	407	-	-	-	0.00%
41-16-56670-131	SOCIAL SECURITY TAX	4,335	4,708	2,642	4,708	6,038	1,330	28.25%
41-16-56670-132	RETIREMENT	4,186	4,533	2,538	4,533	6,091	1,558	34.36%
41-16-56670-133	HEALTH INSURANCE	14,307	14,965	8,485	14,965	19,212	4,247	28.38%
41-16-56670-134	DENTAL INSURANCE	731	726	350	726	627	(100)	-13.71%
41-16-56670-135	LIFE INSURANCE	157	150	50	150	254	104	69.51%
41-16-56670-210	PROFESSIONAL SVS	35,719	50,000	6,010	30,000	50,000	-	0.00%
41-16-56670-220	CELLPHONE	207	210	106	210	225	15	7.14%
41-16-56670-290	TIF DEVELOPMENT	10,000	510,000	10,000	10,000	510,000	-	0.00%
41-16-56670-291	PROPERTY HOLDING COSTS - 1901 S WEBSTER	-	-	510,911	510,911	135,000	135,000	100.00%
41-16-56670-292	PROPERTY HOLDING COSTS - 1905 S WEBSTER	80,109	-	3,745	3,745	-	-	0.00%
41-16-56670-293	PROPERTY HOLDING COSTS - 2001 S WEBSTER	17,567	20,500	9,562	15,000	12,225	(8,275)	-40.37%
41-16-56670-294	PROPERTY HOLDING COSTS - 335 W ST JOSEPH	-	-	78,460	78,460	-	-	0.00%
41-16-56670-312	SUPPLIES	979	500	-	500	500	-	0.00%
41-16-56670-511	PROPERTY INSURANCE	-	-	594	594	2,450	2,450	100.00%
41-16-56670-650	MILEAGE REIMB - DIRECTOR PLANNING/DEVELOPME	-	250	-	250	250	-	0.00%
41-16-56670-720	FACADE GRANTS/LOANS	-	5,000	-	5,000	5,000	-	0.00%
Total Activity: 56670 - ECONOMIC DEVELOPMENT:		**228,945**	**676,765**	**670,381**	**744,975**	**832,463**	**155,698**	**23.01%**
Activity: 58100 - PRINCIPAL ON NOTES								
41-16-58100-000	PRINCIPAL ON DEBT	197,153	206,507	206,507	206,507	210,903	4,396	2.13%
Total Activity: 58100 - PRINCIPAL ON NOTES:		**197,153**	**206,507**	**206,507**	**206,507**	**210,903**	**4,396**	**2.13%**
Activity: 58200 - INTEREST - LONG-TERM DEBT								
41-16-58200-000	INTEREST ON DEBT	42,608	36,529	32,929	36,529	30,334	(6,195)	-16.96%
Total Activity: 58200 - INTEREST - LONG-TERM DEBT:		**42,608**	**36,529**	**32,929**	**36,529**	**30,334**	**(6,195)**	**-16.96%**
Total Fund: 41 - TID #1 FUND EXPENDITURES:		**468,706**	**919,801**	**909,818**	**988,011**	**1,073,700**	**153,899**	**16.73%**
Total Fund: 41 - TID #1 FUND SURPLUS (DEFECIT):		**906,852**	**492,463**	**491,182**	**416,823**	**413,264**	**(79,199)**	**-16.08%**

		2024 Actual	2025 Budget	2025 7 Mo. Activity	2025 Estimated Actual	2026 Budget	Increase / (Decrease)	% Increase / (Decrease)
Fund: 47 - PARKS CAPITAL PROJECTS								
Activity: PARKS CAPITAL PROJECTS FUND REVENEUES								
47-17-41110-000	GENERAL PROPERTY TAXES	25,000	25,000	25,000	25,000	25,000	-	0.00%
47-17-43571-000	STATE AID - PARKS	30,000	-	-	-	-	-	0.00%
47-17-48100-000	INTEREST INCOME	21,189	-	9,781	17,000	-	-	0.00%
47-17-48500-000	DONATIONS	112,500	-	-	-	-	-	0.00%
47-17-49120-000	LONG TERM DEBT PROCEEDS	524,690	-	561,078	561,078	-	-	0.00%
Total Fund: 47 - PARKS CAPITAL PROJECTS FUND REVENUES:		**713,379**	**25,000**	**595,859**	**603,078**	**25,000**	**-**	**0.00%**
Activity: 57620 - PARKS OUTLAY								
47-17-57620-810	PARK EQUIPMENT	273,421	5,000	89,100	5,000	-	(5,000)	-100.00%
47-17-57620-820	PARK IMPROVEMENTS	413,306	-	130,645	-	25,000	25,000	100.00%
Total Activity: 57620 - PARKS OUTLAY		**686,727**	**5,000**	**219,745**	**5,000**	**25,000**	**20,000**	**400.00%**
Activity: 58202 - DEBT DISCOUNT/EXPENSE								
47-17-58202-000	DEBT DISCOUNT/EXPENSE	9,033	-	9,208	9,208	-	-	0.00%
Total Activity: 58202 - DEBT DISCOUNT/EXPENSE:		**9,033**	**-**	**9,208**	**9,208**	**-**	**-**	**0.00%**
Total Fund: 47 - PARKS CAPITAL PROJECTS FUND EXPENDITURES:		**695,760**	**5,000**	**228,954**	**14,208**	**25,000**	**20,000**	**400.00%**
Total Fund: 47 - PARKS CAPITAL PROJECTS FUND SURPLUS (DEFECIT):		**17,618**	**20,000**	**366,906**	**588,870**	**-**	**(20,000)**	**-100.00%**

		2024 Actual	2025 Budget	2025 7 Mo. Activity	2025 Estimated Actual	2026 Budget	Increase / (Decrease)	% Increase / (Decrease)
Fund: 48 - CAPITAL PROJECTS FUND								
Activity: CAPITAL PROJECTS FUND REVENUES								
48-16-48100-000	INTEREST INCOME	50,111	-	30,072	77,500	-	-	0.00%
48-16-49120-000	LONG TERM DEBT PROCEEDS	1,865,310	-	2,283,922	2,283,922	-	-	0.00%
Total Fund: 48 - CAPITAL PROJECTS FUND REVENUES:		**1,915,421**	**-**	**2,313,994**	**2,361,422**	**-**	**-**	**0.00%**
Activity: 53315 - STREET RECONSTRUCTION								
48-16-53315-291	RECONSTRUCTION STREET - PRIORITY	840,265	-	19,910	-	-	-	0.00%
48-16-53315-292	RECONSTRUCTION STREET - OTHER	37,625	-	-	-	-	-	0.00%
Total Activity: 53315 - STREET RECONSTRUCTION:		**877,889**	**-**	**19,910**	**-**	**-**	**-**	**0.00%**
Activity: 53316 - CURB & GUTTER								
48-16-53316-291	RECONSTRUCTION C&G - PRIORITY	-	-	-	-	-	-	0.00%
Total Activity: 53316 - CURB & GUTTER:		**-**	**-**	**-**	**-**	**-**	**-**	**0.00%**
Activity: 53317 - SIDEWALKS								
48-16-53317-820	SIDEWALKS	26	-	-	-	-	-	0.00%
Total Activity: 53317 - SIDEWALKS:		**26**	**-**	**-**	**-**	**-**	**-**	**0.00%**
Activity: 57220 - FIRE EQUIPMENT OUTLAY								
48-16-57220-820	FIRE DEPT OUTLAY - IMPROVEMENTS	75,529	-	-	-	-	-	0.00%
Total Activity: 57220 - FIRE EQUIPMENT OUTLAY:		**75,529**	**-**	**-**	**-**	**-**	**-**	**0.00%**
Activity: 57324 - STREET EQUIPMENT OUTLAY								
48-16-57324-810	STREET EQUIPMENT OUTLAY	751,165	-	-	-	-	-	0.00%
Total Activity: 57324 - STREET EQUIPMENT OUTLAY:		**751,165**	**-**	**-**	**-**	**-**	**-**	**0.00%**
Activity: 57620 - PARKS OUTLAY								
48-16-57620-820	PARK IMPROVEMENTS	9,188	-	-	-	-	-	0.00%
Total Activity: 57620 - PARKS OUTLAY:		**9,188**	**-**	**-**	**-**	**-**	**-**	**0.00%**
Activity: 58202 - DEBT DISCOUNT/EXPENSE								
48-16-58202-000	DEBT DISCOUNT/EXPENSE	29,280	-	36,639	36,639	-	-	0.00%
Total Activity: 58202 - DEBT DISCOUNT/EXPENSE:		**29,280**	**-**	**36,639**	**36,639**	**-**	**-**	**0.00%**
Total Fund: 48 - CAPITAL PROJECTS FUND EXPENDITURES:		**1,743,076**	**-**	**56,550**	**36,639**	**-**	**-**	**0.00%**
Total Fund: 48 - CAPITAL PROJECTS FUND SURPLUS (DEFECIT):		**172,345**	**-**	**2,257,445**	**2,324,783**	**-**	**-**	**0.00%**

		2024 Actual	2025 Budget	2025 7 Mo. Activity	2025 Estimated Actual	2026 Budget	Increase / (Decrease)	% Increase / (Decrease)
Fund: 21 - SEWER UTILITY								
Activity: SEWER UTILITY REVENUES								
21-16-44340-000	SANITARY SEWER PERMITS	640	1,000	900	1,000	1,000	-	0.00%
21-16-46220-000	FEES FOR SERVICES	116,807	-	-	-	-	-	0.00%
21-16-46410-000	SEWERAGE SERVICE CHARGES	3,228,670	3,250,000	1,660,006	3,400,000	3,500,000	250,000	7.69%
Total Activity: SEWER UTILITY REVENUES:		**3,346,117**	**3,251,000**	**1,660,906**	**3,401,000**	**3,501,000**	**250,000**	**7.69%**
Activity: 57410 - SEWAGE TREATMENT								
21-16-57410-111	PROFESSIONAL SALARIES	30,567	31,352	17,723	31,352	39,752	8,400	26.79%
21-16-57410-117	REGULAR WAGES	52,600	80,472	24,595	80,472	79,590	(882)	-1.10%
21-16-57410-119	OVERTIME WAGES	659	4,700	726	4,700	3,975	(725)	-15.43%
21-16-57410-120	SEASONAL/PART-TIME WAGES	3,947	7,632	3,831	7,632	4,328	(3,304)	-43.29%
21-16-57410-131	SOCIAL SECURITY TAX	6,245	8,875	3,332	8,875	9,022	147	1.66%
21-16-57410-132	RETIREMENT	5,779	8,098	2,988	8,098	8,879	780	9.64%
21-16-57410-133	HEALTH INSURANCE	21,116	29,464	11,919	29,464	33,592	4,128	14.01%
21-16-57410-134	DENTAL INSURANCE	1,023	1,359	513	1,359	1,468	108	7.96%
21-16-57410-135	LIFE INSURANCE	167	227	95	227	313	86	37.84%
21-16-57410-210	PROFESSIONAL SERVICES	8,101	15,000	1,573	39,000	15,000	-	0.00%
21-16-57410-220	TELEPHONE/CELLPHONE	948	950	496	950	950	-	0.00%
21-16-57410-221	ELECTRICITY	6,320	7,100	3,926	7,100	7,100	-	0.00%
21-16-57410-222	GAS HEAT	513	700	289	700	700	-	0.00%
21-16-57410-223	WATER & SEWER	54	60	34	60	60	-	0.00%
21-16-57410-290	CONTRACTED SERVICES	208,940	50,000	8,525	50,000	60,000	10,000	20.00%
21-16-57410-292	CONTRACTED SERVICES-WATER DEPT	108,079	102,500	60,000	102,500	102,500	-	0.00%
21-16-57410-295	CONTRACTED SERVICES - NEW WATER	2,117,343	2,350,000	1,000,277	2,300,000	2,500,000	150,000	6.38%
21-16-57410-296	CONTRACTED SERVICES - GBDPW	2,574	2,500	1,231	2,500	2,500	-	0.00%
21-16-57410-297	CONTRACTED SERVICES - MANHOLES	10,414	5,000	-	5,000	5,000	-	0.00%
21-16-57410-299	CONTRACTED SVC - BLDG CLEAN	1,123	1,200	561	1,200	1,200	-	0.00%
21-16-57410-312	SUPPLIES	715	5,000	3,269	5,000	5,000	-	0.00%
21-16-57410-314	POSTAGE	1,077	250	14	250	250	-	0.00%
21-16-57410-317	BLUE PRINT SUPPLIES	-	300	495	300	300	-	0.00%
21-16-57410-318	SOFTWARE MAINTENANCE AGREEMENT	3,732	4,300	3,489	4,300	9,600	5,300	123.26%
21-16-57410-319	COMPUTER MAINTENANCE	-	2,500	-	2,500	2,500	-	0.00%
21-16-57410-330	WEB TRAINING	473	-	350	-	-	-	0.00%
21-16-57410-352	BULK WATER CHARGE	1,946	1,500	-	1,500	1,500	-	0.00%
21-16-57410-362	MACHINE MAINTENANCE	-	250	-	250	250	-	0.00%
21-16-57410-363	LIFT STATION MAINTENANCE	12,338	15,000	4,471	15,000	15,000	-	0.00%
21-16-57410-440	TELEVISING	12,475	10,000	-	10,000	15,000	5,000	50.00%
21-16-57410-441	CLOTHING ALLOWANCE	-	380	-	380	1,050	670	176.32%
21-16-57410-510	INSURANCE	5,563	3,500	3,950	5,625	3,500	-	0.00%
21-16-57410-530	FACILITIES USE CHARGE	970	970	485	970	970	-	0.00%

		2024 Actual	2025 Budget	2025 7 Mo. Activity	2025 Estimated Actual	2026 Budget	Increase / (Decrease)	% Increase / (Decrease)
21-16-57410-540	DEPRECIATION	248,204	240,000	-	250,000	255,000	15,000	6.25%
21-16-57410-542	EQUIPMENT CHARGES	106,795	110,500	64,460	110,500	72,940	(37,560)	-33.99%
21-16-57410-650	MILEAGE REIMB - DPW DIRECTOR	145	250	65	250	250	-	0.00%
Total Activity: 57410 - SEWAGE TREATMENT:		**2,980,943**	**3,101,889**	**1,223,684**	**3,088,014**	**3,259,038**	**157,149**	**5.07%**
Activity: 57411 - WATER WAGES (LIFT STATIONS)								
21-16-57411-117	REGULAR WAGES	3,356	6,165	1,277	6,165	6,729	564	9.16%
21-16-57411-119	OVERTIME WAGES	1,453	500	105	500	500	-	0.00%
21-16-57411-120	SEASONAL/PART-TIME WAGES	-	408	-	408	408	-	0.00%
21-16-57411-131	SOCIAL SECURITY TAX	344	521	96	521	552	32	6.13%
21-16-57411-132	RETIREMENT	332	463	96	463	521	57	12.37%
21-16-57411-133	HEALTH INSURANCE	1,812	1,849	397	1,849	2,017	169	9.12%
21-16-57411-134	DENTAL INSURANCE	51	84	16	84	89	6	6.69%
21-16-57411-135	LIFE INSURANCE	4	9	1	9	10	1	8.46%
21-16-57411-290	CONTRACTED SERVICES	170	-	-	-	-	-	0.00%
Total Activity: 57411 - WATER WAGES (LIFT STATIONS):		**7,522**	**9,998**	**1,988**	**9,998**	**10,827**	**829**	**8.29%**
Activity: 57412 - WATER WAGES (LOCATES/SUMP PUMP)								
21-16-57412-117	REGULAR WAGES	3,923	19,014	2,061	19,014	20,683	1,669	8.78%
21-16-57412-119	OVERTIME WAGES	1	-	105	-	-	-	0.00%
21-16-57412-131	SOCIAL SECURITY TAX	287	1,393	156	1,393	1,488	96	6.86%
21-16-57412-132	RETIREMENT	271	1,321	151	1,321	1,489	168	12.69%
21-16-57412-133	HEALTH INSURANCE	827	5,458	484	5,458	5,956	498	9.12%
21-16-57412-134	DENTAL INSURANCE	38	247	14	247	263	16	6.61%
21-16-57412-135	LIFE INSURANCE	6	27	2	27	29	2	8.45%
21-16-57412-290	CONTRACTED SERVICES	141	-	-	-	-	-	0.00%
Total Activity: 57412 - WATER WAGES (LOCATES/SUMP PUMP):		**5,495**	**27,459**	**2,972**	**27,459**	**29,908**	**2,449**	**8.92%**
Activity: 69999 - WRS/OPEB ADJUSTMENT								
21-00-69999-132	GASB 68 - WRS ADJUSTMENT	9,243	-	-	-	-	-	0.00%
21-00-69999-133	GASB 75 - OPEB EXPENSE	20,814	-	-	-	-	-	0.00%
Total Activity: 69999 - WRS/OPEB ADJUSTMENT:		**30,057**	-	-	-	-	-	**0.00%**
Total Activity: SEWER UTILITY EXPENSES:		**3,024,017**	**3,139,346**	**1,228,644**	**3,125,471**	**3,299,773**	**160,427**	**5.11%**
Department: 99 - OTHER REVENUES (EXPENSES)								
21-16-48110-000	INTEREST INCOME	22,197	15,000	15,786	32,000	15,000	-	0.00%
21-16-48330-000	GAIN/(LOSS) ON RETIRE OF CAP ASSETS	(5,372)	-	-	-	-	-	0.00%
21-99-48910-000	AMORTIZATION OF PREM ON DEBT	21,312	25,508	-	25,508	25,812	304	1.19%
21-99-58200-000	INTEREST - LONG-TERM DEBT	(131,238)	(144,581)	(35,117)	(153,992)	(157,815)	(13,234)	9.15%
21-99-58202-000	DEBT DISCOUNT/EXPENSE	(21,952)	-	(25,090)	(25,090)	-	-	0.00%
Total Department: 99 - OTHER REVENUES (EXPENSES):		**(115,053)**	**(104,073)**	**(44,420)**	**(121,574)**	**(117,003)**	**(12,930)**	**12.42%**
Total Fund: 21 - SEWER UTILITY SURPLUS (DEFECIT):		**207,047**	**7,581**	**387,842**	**153,955**	**84,224**	**76,643**	**1010.99%**

		2024 Actual	2025 Budget	2025 7 Mo. Activity	2025 Estimated Actual	2026 Budget	Increase / (Decrease)	% Increase / (Decrease)
Fund: 60 - WATER UTILITY								
Activity: WATER UTILITY REVENUES								
60-16-46000-411	RESIDENTIAL WATER SALES	2,177,998	2,192,000	1,086,526	2,192,000	2,300,000	108,000	4.93%
60-16-46000-412	COMMERCIAL WATER SALES	341,765	356,000	173,324	356,000	375,000	19,000	5.34%
60-16-46000-413	INSTITUTIONAL WATER SALES	312,413	287,000	149,662	287,000	300,000	13,000	4.53%
60-16-46000-414	PUBLIC AUTHORITY WATER SALES	24,755	26,000	12,654	26,000	27,300	1,300	5.00%
60-16-46000-415	MULTIFAMILY WATER SALES	74,368	80,000	36,983	80,000	84,000	4,000	5.00%
60-16-46000-462	PRIVATE FIRE PROTECTION	34,311	34,000	17,344	34,000	36,000	2,000	5.88%
60-16-46000-463	PUBLIC FIRE PROTECTION	626,554	628,000	313,357	628,000	660,000	32,000	5.10%
60-16-46000-464	VILLAGE BULK WATER SALES	3,589	4,500	-	4,500	4,725	225	5.00%
60-16-47000-470	FORFEITED DISCOUNTS-10% PENALT	19,347	15,000	45	15,000	15,000	-	0.00%
60-16-47000-471	FORFEITED DISCOUNTS	17,876	10,000	10,079	17,000	17,000	7,000	70.00%
60-16-47000-472	RENTS FROM WATER PROPERTY	97,451	104,021	73,545	94,465	94,450	(9,571)	-9.20%
60-16-47000-474	OTHER WATER REVENUES	24,297	20,000	5,836	25,000	23,000	3,000	15.00%
60-16-47000-475	OTHER REVENUE-SERVICE CHARGES	4,028	1,000	2,453	4,000	4,000	3,000	300.00%
Total Activity: WATER UTILITY REVENUES:		**3,758,753**	**3,757,521**	**1,881,807**	**3,762,965**	**3,940,475**	**182,954**	**4.87%**
Department: 60 - SOURCE OF SUPPLY								
Activity: 57600 - SOURCE OF SUPPLY - OPERATION SUPERVISION & ENGIN								
60-60-57600-117	REGULAR WAGES	17,495	20,549	1,310	20,549	22,431	1,882	9.16%
60-60-57600-131	SOCIAL SECURITY TAX	-	1,504	93	1,504	1,610	106	7.07%
60-60-57600-132	RETIREMENT	-	1,428	91	1,428	1,615	187	13.08%
60-60-57600-133	HEALTH INSURANCE	-	6,162	382	6,162	6,724	562	9.12%
60-60-57600-134	DENTAL INSURANCE	-	279	9	279	298	19	6.69%
60-60-57600-135	LIFE INSURANCE	-	31	2	31	33	3	8.53%
60-60-57600-900	ALLOCATED TRANSPORTATION	978	-	-	-	-	-	0.00%
Total Activity: 57600 - SOURCE OF SUPPLY - OPERATION SUPERVISION & ENGIN:		**18,473**	**29,953**	**1,887**	**29,953**	**32,711**	**2,758**	**9.21%**
Activity: 57601 - SOURCE OF SUPPLY - OPERATING LABOR & EXPENSES								
60-60-57601-119	OVERTIME (ON CALL PAY)	10,461	11,450	5,647	11,450	11,451	0	0.00%
60-60-57601-131	SOCIAL SECURITY TAX	-	876	409	876	876	0	0.00%
60-60-57601-132	RETIREMENT	-	796	393	796	824	29	3.60%
60-60-57601-133	HEALTH INSURANCE	-	-	1,494	-	-	-	0.00%
60-60-57601-134	DENTAL INSURANCE	-	-	30	-	-	-	0.00%
60-60-57601-135	LIFE INSURANCE	-	-	5	-	-	-	0.00%
Total Activity: 57601 - SOURCE OF SUPPLY - OPERATING LABOR & EXPENSES:		**10,461**	**13,122**	**7,978**	**13,122**	**13,151**	**29**	**0.22%**
Activity: 57602 - SOURCE OF SUPPLY - PURCHASED WATER								
60-60-57602-290	CONTRACTED SERVICES (CBCWA)	1,770,549	1,657,500	831,638	1,790,100	1,603,500	(54,000)	-3.26%
Total Activity: 57602 - SOURCE OF SUPPLY - PURCHASED WATER:		**1,770,549**	**1,657,500**	**831,638**	**1,790,100**	**1,603,500**	**(54,000)**	**-3.26%**
Activity: 57603 - SOURCE OF SUPPLY - MISC EXPENSES								
60-60-57603-364	REPAIRS & MAINT (SCADA/C12)	2,590	5,000	-	5,000	5,000	-	0.00%
Total Activity: 57603 - SOURCE OF SUPPLY - MISC EXPENSES:		**2,590**	**5,000**	**-**	**5,000**	**5,000**	**-**	**0.00%**

		2024 Actual	2025 Budget	2025 7 Mo. Activity	2025 Estimated Actual	2026 Budget	Increase / (Decrease)	% Increase / (Decrease)
Activity: 57611 - SOURCE OF SUPPLY - MAINT - STRUCTURES & IMPROVE.								
60-60-57611-364	REPAIRS & MAINT (AZ-2)	-	5,000	-	5,000	5,000	-	0.00%
Total Activity: 57611 - SOURCE OF SUPPLY - MAINT - STRUCTURES & IMPROVE.:		**-**	**5,000**	**-**	**5,000**	**5,000**	**-**	**0.00%**
Activity: 57614 - SOURCE OF SUPPLY - MAINT - WELLS & SPRINGS								
60-60-57614-119	OVERTIME (ON CALL PAY)	10,808	11,450	5,994	11,450	11,451	0	0.00%
60-60-57614-131	SOCIAL SECURITY TAX	-	876	431	876	876	0	0.00%
60-60-57614-132	RETIREMENT	-	796	416	796	824	29	3.60%
60-60-57614-133	HEALTH INSURANCE	-	-	1,735	-	-	-	0.00%
60-60-57614-134	DENTAL INSURANCE	-	-	30	-	-	-	0.00%
60-60-57614-135	LIFE INSURANCE	-	-	5	-	-	-	0.00%
Total Activity: 57614 - SOURCE OF SUPPLY - MAINT - WELLS & SPRINGS:		**10,808**	**13,122**	**8,612**	**13,122**	**13,151**	**29**	**0.22%**
Total Department: 60 - SOURCE OF SUPPLY:		**1,812,881**	**1,723,697**	**850,114**	**1,856,297**	**1,672,513**	**(51,184)**	**-2.97%**
Department: 62 - PUMPING								
Activity: 57620 - WATER PUMPING - OPERATION SUPERVISION & ENG								
60-62-57620-117	REGULAR WAGES	1,120	4,110	262	4,110	4,486	376	9.16%
60-62-57620-119	OVERTIME	189	-	98	-	-	-	0.00%
60-62-57620-131	SOCIAL SECURITY TAX	-	301	26	301	322	21	7.07%
60-62-57620-132	RETIREMENT	-	286	25	286	323	37	13.09%
60-62-57620-133	HEALTH INSURANCE	-	1,232	128	1,232	1,345	112	9.12%
60-62-57620-134	DENTAL INSURANCE	-	56	2	56	60	4	6.68%
60-62-57620-135	LIFE INSURANCE	-	6	0	6	7	1	8.44%
60-62-57620-900	ALLOCATED TRANSPORTATION	63	100	-	100	-	(100)	-100.00%
Total Activity: 57620 - WATER PUMPING - OPERATION SUPERVISION & ENG:		**1,372**	**6,091**	**541**	**6,091**	**6,542**	**452**	**7.42%**
Activity: 57623 - PUMPING - ELECTRIC POWER PURCHASED								
60-62-57623-221	ELECTRIC POWER PURCHASED	23,032	16,500	13,284	16,500	20,000	3,500	21.21%
Total Activity: 57623 - PUMPING - ELECTRIC POWER PURCHASED:		**23,032**	**16,500**	**13,284**	**16,500**	**20,000**	**3,500**	**21.21%**
Activity: 57624 - PUMPING LABOR & EXPENSES								
60-62-57624-117	REGULAR WAGES	1,752	6,165	1,150	6,165	6,729	564	9.16%
60-62-57624-119	OVERTIME	84	-	-	-	-	-	0.00%
60-62-57624-131	SOCIAL SECURITY TAX	-	451	84	451	483	32	7.08%
60-62-57624-132	RETIREMENT	-	428	80	428	485	56	13.08%
60-62-57624-133	HEALTH INSURANCE	-	1,849	178	1,849	2,017	169	9.12%
60-62-57624-134	DENTAL INSURANCE	-	84	6	84	89	6	6.69%
60-62-57624-135	LIFE INSURANCE	-	9	1	9	10	1	8.46%
60-62-57624-349	OPERATING SUPPLIES	-	-	-	-	3,300	3,300	100.00%
60-62-57624-364	REPAIRS & MAINTENANCE	-	-	-	-	250	250	100.00%
60-62-57624-900	ALLOCATED TRANSPORTATION	98	-	-	-	175	175	100.00%
Total Activity: 57624 - PUMPING LABOR & EXPENSES:		**1,934**	**8,986**	**1,499**	**8,986**	**13,538**	**4,552**	**50.66%**
Activity: 57626 - PUMPING - MISC EXPENSES								
60-62-57626-117	REGULAR WAGES	6,460	4,110	2,963	4,110	4,486	376	9.16%

		2024 Actual	2025 Budget	2025 7 Mo. Activity	2025 Estimated Actual	2026 Budget	Increase / (Decrease)	% Increase / (Decrease)
60-62-57626-120	SEASONAL/PART-TIME WAGES	4,565	6,120	2,960	6,120	6,120	-	0.00%
60-62-57626-131	SOCIAL SECURITY TAX	-	769	439	769	790	21	2.76%
60-62-57626-132	RETIREMENT	-	286	206	286	323	37	13.09%
60-62-57626-133	HEALTH INSURANCE	-	1,232	1,294	1,232	1,345	112	9.12%
60-62-57626-134	DENTAL INSURANCE	-	56	59	56	60	4	6.65%
60-62-57626-135	LIFE INSURANCE	-	6	2	6	7	1	8.60%
60-62-57626-349	OPERATING SUPPLIES (WPS)	2,159	3,300	1,655	3,300	-	(3,300)	-100.00%
60-62-57626-364	REPAIRS & MAINT (MOWER/PLOW)	126	250	97	250	-	(250)	-100.00%
60-62-57626-900	ALLOCATED TRANSPORTATION	361	175	-	175	-	(175)	-100.00%
Total Activity: 57626 - PUMPING - MISC EXPENSES:		**13,670**	**16,304**	**9,674**	**16,304**	**13,130**	**(3,173)**	**-19.46%**
Activity: 57631 - PUMPING - MAINT - STRUCTURES & IMPROVEMENTS								
60-62-57631-117	REGULAR WAGES	2,020	2,055	1,550	2,055	2,243	188	9.16%
60-62-57631-119	OVERTIME	134	-	-	-	-	-	0.00%
60-62-57631-120	SEASONAL/PART-TIME WAGES	-	2,448	-	2,448	2,448	-	0.00%
60-62-57631-131	SOCIAL SECURITY TAX	-	338	114	338	348	11	3.15%
60-62-57631-132	RETIREMENT	-	143	108	143	161	19	13.07%
60-62-57631-133	HEALTH INSURANCE	-	616	272	616	672	56	9.12%
60-62-57631-134	DENTAL INSURANCE	-	28	11	28	30	2	6.70%
60-62-57631-135	LIFE INSURANCE	-	3	3	3	3	0	8.79%
60-62-57631-364	REPAIRS & MAINT (STATIONS)	8,723	5,000	878	5,000	5,000	-	0.00%
60-62-57631-900	ALLOCATED TRANSPORTATION	113	75	-	75	75	-	0.00%
Total Activity: 57631 - PUMPING - MAINT - STRUCTURES & IMPROVEMENTS:		**10,990**	**10,706**	**2,936**	**10,706**	**10,981**	**276**	**2.58%**
Activity: 57633 - MAINT - PUMPING EQUIP								
60-62-57633-117	REGULAR WAGES	25,094	17,467	14,680	17,467	19,066	1,599	9.16%
60-62-57633-119	OVERTIME	319	-	-	-	150	150	100.00%
60-62-57633-131	SOCIAL SECURITY TAX	-	1,278	1,089	1,278	1,380	102	7.97%
60-62-57633-132	RETIREMENT	-	1,214	1,020	1,214	1,384	170	13.97%
60-62-57633-133	HEALTH INSURANCE	-	5,238	2,049	5,238	5,716	478	9.12%
60-62-57633-134	DENTAL INSURANCE	-	237	82	237	253	16	6.68%
60-62-57633-135	LIFE INSURANCE	-	26	41	26	28	2	8.46%
60-62-57633-364	REPAIRS & MAINTENANCE (PUMPS)	-	7,500	438	7,500	7,500	-	0.00%
60-62-57633-900	ALLOCATED TRANSPORTATION	1,403	1,125	-	1,125	1,125	-	0.00%
Total Activity: 57633 - MAINT - PUMPING EQUIP:		**26,815**	**34,085**	**19,400**	**34,085**	**36,601**	**2,516**	**7.38%**
Total Department: 62 - PUMPING:		**77,814**	**92,671**	**47,334**	**92,671**	**100,793**	**8,123**	**8.77%**
Department: 64 - WATER TREATMENT								
Activity: 57641 - CHEMICALS								
60-64-57641-349	AQUAMAG	8,840	6,500	4,856	6,500	8,000	1,500	23.08%
Total Activity: 57641 - CHEMICALS:		**8,840**	**6,500**	**4,856**	**6,500**	**8,000**	**1,500**	**23.08%**
Activity: 57642 - OPERATION LABOR & EXPENSE								
60-64-57642-117	REGULAR WAGES	6,721	3,082	4,323	3,082	3,365	282	9.16%

		2024 Actual	2025 Budget	2025 7 Mo. Activity	2025 Estimated Actual	2026 Budget	Increase / (Decrease)	% Increase / (Decrease)
60-64-57642-131	SOCIAL SECURITY TAX	-	226	315	226	242	16	7.07%
60-64-57642-132	RETIREMENT	-	214	300	214	242	28	13.08%
60-64-57642-133	HEALTH INSURANCE	-	924	1,800	924	1,009	84	9.12%
60-64-57642-134	DENTAL INSURANCE	-	42	83	42	45	3	6.69%
60-64-57642-135	LIFE INSURANCE	-	5	2	5	5	0	8.70%
60-64-57642-349	OPERATING SUPPLIES (LAB)	5,574	5,000	3,782	14,000	4,000	(1,000)	-20.00%
60-64-57642-364	REPAIRS & MAINTENANCE	-	-	-	-	250	250	100.00%
60-64-57642-900	ALLOCATED TRANSPORTATION	376	250	-	250	-	(250)	-100.00%
Total Activity: 57642 - OPERATION LABOR & EXPENSE:		**12,671**	**9,743**	**10,605**	**18,743**	**9,157**	**(586)**	**-6.02%**
Total Department: 64 - WATER TREATMENT:		**21,511**	**16,243**	**15,461**	**25,243**	**17,157**	**914**	**5.63%**
Department: 66 - TRANSMISSION & DISTRIBUTION								
Activity: 57662 - TRANSMISSION & DISTRIBUTION LINES								
60-66-57662-117	REGULAR WAGES	33,850	70,742	21,625	70,742	70,856	114	0.16%
60-66-57662-119	OVERTIME	221	2,700	685	2,700	2,474	(226)	-8.36%
60-66-57662-120	SEASONAL/PART-TIME WAGES	6,113	8,040	3,207	8,040	4,940	(3,100)	-38.56%
60-66-57662-131	SOCIAL SECURITY TAX	-	5,839	1,849	5,839	5,511	(329)	-5.63%
60-66-57662-132	RETIREMENT	-	5,104	1,551	5,104	5,280	176	3.44%
60-66-57662-133	HEALTH INSURANCE	-	20,247	5,567	20,247	22,094	1,847	9.12%
60-66-57662-134	DENTAL INSURANCE	-	919	250	919	977	59	6.40%
60-66-57662-135	LIFE INSURANCE	-	141	56	141	220	78	55.35%
60-66-57662-220	TELEPHONE/CELLPHONE	196	200	85	200	200	-	0.00%
60-66-57662-290	CONTRACTED SERV (DIGGERS, MSA)	1,459	1,500	835	1,500	1,500	-	0.00%
60-66-57662-349	OPERATING SUPPLIES	1,638	750	1,331	750	1,500	750	100.00%
60-66-57662-900	ALLOCATED TRANSPORTATION	1,104	750	-	750	750	-	0.00%
Total Activity: 57662 - TRANSMISSION & DISTRIBUTION LINES:		**44,580**	**116,933**	**37,040**	**116,933**	**116,302**	**(631)**	**-0.54%**
Activity: 57663 - METER EXPENSES								
60-66-57663-117	REGULAR WAGES	357	1,027	823	1,027	1,122	94	9.16%
60-66-57663-131	SOCIAL SECURITY TAX	-	75	59	75	81	5	7.06%
60-66-57663-132	RETIREMENT	-	71	57	71	81	9	13.08%
60-66-57663-133	HEALTH INSURANCE	-	308	340	308	336	28	9.12%
60-66-57663-134	DENTAL INSURANCE	-	14	16	14	15	1	6.66%
60-66-57663-135	LIFE INSURANCE	-	2	0	2	2	0	8.44%
60-66-57663-900	ALLOCATED TRANSPORTATION	20	100	-	100	100	-	0.00%
Total Activity: 57663 - METER EXPENSES:		**377**	**1,598**	**1,296**	**1,598**	**1,736**	**138**	**8.63%**
Activity: 57664 - CUSTOMER INSTALLATION EXPENSES								
60-66-57664-117	REGULAR WAGES	12,629	34,933	6,777	34,933	38,132	3,199	9.16%
60-66-57664-119	OVERTIME WAGES	45	149	52	149	150	0	0.31%
60-66-57664-131	SOCIAL SECURITY TAX	-	2,568	493	2,568	2,748	181	7.04%
60-66-57664-132	RETIREMENT	-	2,438	475	2,438	2,756	318	13.04%
60-66-57664-133	HEALTH INSURANCE	-	10,476	1,592	10,476	11,431	955	9.12%

		2024 Actual	2025 Budget	2025 7 Mo. Activity	2025 Estimated Actual	2026 Budget	Increase / (Decrease)	% Increase / (Decrease)
60-66-57664-134	DENTAL INSURANCE	-	474	58	474	506	32	6.68%
60-66-57664-135	LIFE INSURANCE	-	52	13	52	57	4	8.52%
60-66-57664-290	CONTRACTED SERV (HYDRO DESIGN)	26,942	31,000	14,131	31,000	31,000	-	0.00%
60-66-57664-349	OPERATING SUPPLIES	-	2,000	2,690	2,000	2,000	-	0.00%
60-66-57664-900	ALLOCATED TRANSPORTATION	706	500	-	500	500	-	0.00%
Total Activity: 57664 - CUSTOMER INSTALLATION EXPENSES:		**40,322**	**84,591**	**26,280**	**84,591**	**89,280**	**4,690**	**5.54%**
Activity: 57665 - MISC EXPENSES								
60-66-57665-117	REGULAR WAGES	1,379	2,055	234	2,055	2,243	188	9.16%
60-66-57665-120	SEASONAL/PART-TIME WAGES	-	-	170	-	-	-	0.00%
60-66-57665-131	SOCIAL SECURITY TAX	-	150	30	150	161	11	7.07%
60-66-57665-132	RETIREMENT	-	143	16	143	161	19	13.07%
60-66-57665-133	HEALTH INSURANCE	-	616	118	616	672	56	9.12%
60-66-57665-134	DENTAL INSURANCE	-	28	5	28	30	2	6.70%
60-66-57665-135	LIFE INSURANCE	-	3	0	3	3	0	8.79%
60-66-57665-318	SOFTWARE MAINTENANCE - GIS	-	3,330	-	3,330	8,400	5,070	152.25%
60-66-57665-900	ALLOCATED TRANSPORTATION	77	100	-	100	100	-	0.00%
Total Activity: 57665 - MISC EXPENSES:		**1,456**	**6,425**	**573**	**6,425**	**11,771**	**5,346**	**83.20%**
Activity: 57672 - MAINT - DISTRIB RESERVOIRS & STANDPIPE								
60-66-57672-117	REGULAR WAGES	322	2,055	986	2,055	2,243	188	9.16%
60-66-57672-119	OVERTIME	221	-	98	-	-	-	0.00%
60-66-57672-131	SOCIAL SECURITY TAX	-	150	75	150	161	11	7.07%
60-66-57672-132	RETIREMENT	-	143	75	143	161	19	13.07%
60-66-57672-133	HEALTH INSURANCE	-	616	623	616	672	56	9.12%
60-66-57672-134	DENTAL INSURANCE	-	28	7	28	30	2	6.70%
60-66-57672-135	LIFE INSURANCE	-	3	0	3	3	0	8.79%
60-66-57672-364	REPAIRS & MAINT (TOWER INSP)	11,900	5,000	8,870	15,000	10,000	5,000	100.00%
60-66-57672-900	ALLOCATED TRANSPORTATION	18	100	-	100	-	(100)	-100.00%
Total Activity: 57672 - MAINT - DISTRIB RESERVOIRS & STANDPIPE:		**12,461**	**8,095**	**10,736**	**18,095**	**13,271**	**5,176**	**63.94%**
Activity: 57673 - MAINT - TRANSMISSION & DISTRIB MAINS								
60-66-57673-117	REGULAR WAGES	63,261	18,242	62,769	18,242	17,945	(298)	-1.63%
60-66-57673-119	OVERTIME WAGES	1,053	500	5,124	500	1,501	1,000	200.00%
60-66-57673-120	SEASONAL/PART-TIME WAGES	8,445	2,040	6,958	2,040	2,040	-	0.00%
60-66-57673-131	SOCIAL SECURITY TAX	-	1,528	5,354	1,528	1,559	31	2.02%
60-66-57673-132	RETIREMENT	-	1,303	4,719	1,303	1,400	97	7.48%
60-66-57673-133	HEALTH INSURANCE	-	5,326	22,041	5,326	5,379	53	1.00%
60-66-57673-134	DENTAL INSURANCE	-	242	1,020	242	238	(4)	-1.57%
60-66-57673-135	LIFE INSURANCE	-	26	43	26	27	1	3.90%
60-66-57673-290	CONTRACTED SVS (CONTRACTORS)	28,521	50,000	29,880	65,000	70,000	20,000	40.00%
60-66-57673-328	ADVERTISING	148	500	13	500	500	-	0.00%
60-66-57673-349	OPERATING SUPPLIES (PARTS/INV)	15,576	7,500	7,822	7,500	10,000	2,500	33.33%
60-66-57673-352	BULK WATER	60	500	-	500	500	-	0.00%

		2024 Actual	2025 Budget	2025 7 Mo. Activity	2025 Estimated Actual	2026 Budget	Increase / (Decrease)	% Increase / (Decrease)
60-66-57673-364	REPAIRS & MAINT (STONE/TOPSOIL	4,113	5,000	2,162	5,000	5,000	-	0.00%
60-66-57673-900	ALLOCATED TRANSPORTATION	3,293	500	-	500	500	-	0.00%
Total Activity: 57673 - MAINT - TRANSMISSION & DISTRIB MAINS:		**124,469**	**93,206**	**147,904**	**108,206**	**116,588**	**23,382**	**25.09%**
Activity: 57675 - MAINT - SERVICES								
60-66-57675-117	REGULAR WAGES	8,337	5,137	4,734	5,137	5,608	470	9.16%
60-66-57675-119	OVERTIME WAGES	-	500	98	500	150	(351)	-70.10%
60-66-57675-120	SEASONAL/PART-TIME WAGES	-	-	47	-	-	-	0.00%
60-66-57675-131	SOCIAL SECURITY TAX	-	414	361	414	414	(0)	-0.06%
60-66-57675-132	RETIREMENT	-	392	336	392	415	23	5.80%
60-66-57675-133	HEALTH INSURANCE	-	1,541	873	1,541	1,681	140	9.12%
60-66-57675-134	DENTAL INSURANCE	-	70	37	70	74	5	6.69%
60-66-57675-135	LIFE INSURANCE	-	8	10	8	8	1	8.43%
60-66-57675-290	CONTRACTED SERVICES	64,655	60,000	15,770	60,000	70,000	10,000	16.67%
60-66-57675-349	OPERATING SUPPLIES	398	5,000	2,504	5,000	5,000	-	0.00%
60-66-57675-364	REPAIRS & MAINTENANCE	588	1,500	90	1,500	1,500	-	0.00%
60-66-57675-900	ALLOCATED TRANSPORTATION	439	250	-	250	250	-	0.00%
Total Activity: 57675 - MAINT - SERVICES:		**74,417**	**74,812**	**24,860**	**74,812**	**85,100**	**10,288**	**13.75%**
Activity: 57676 - MAINT - METERS								
60-66-57676-117	REGULAR WAGES	4,032	15,412	1,051	15,412	16,823	1,411	9.16%
60-66-57676-119	OVERTIME	11	-	-	-	-	-	0.00%
60-66-57676-120	SEASONAL/PART-TIME WAGES	-	-	47	-	-	-	0.00%
60-66-57676-131	SOCIAL SECURITY TAX	-	1,128	79	1,128	1,208	80	7.07%
60-66-57676-132	RETIREMENT	-	1,071	73	1,071	1,211	140	13.08%
60-66-57676-133	HEALTH INSURANCE	-	4,622	504	4,622	5,043	422	9.12%
60-66-57676-134	DENTAL INSURANCE	-	209	21	209	223	14	6.69%
60-66-57676-135	LIFE INSURANCE	-	23	1	23	25	2	8.68%
60-66-57676-290	CONTRACTED SVC (METER TEST)	4,380	2,000	-	2,000	3,000	1,000	50.00%
60-66-57676-349	OPERATING SUP (METER PARTS)	10,038	7,500	2,295	7,500	8,000	500	6.67%
60-66-57676-900	ALLOCATED TRANSPORTATION	161	175	-	175	175	-	0.00%
Total Activity: 57676 - MAINT - METERS:		**18,621**	**32,140**	**4,070**	**32,140**	**35,708**	**3,569**	**11.10%**
Activity: 57677 - MAINT - HYDRANTS								
60-66-57677-117	REGULAR WAGES	1,765	7,061	1,072	7,061	7,462	402	5.69%
60-66-57677-119	OVERTIME	96	-	-	-	-	-	0.00%
60-66-57677-120	SEASONAL/PART-TIME WAGES	-	2,040	187	2,040	2,040	-	0.00%
60-66-57677-131	SOCIAL SECURITY TAX	-	670	91	670	691	21	3.12%
60-66-57677-132	RETIREMENT	-	491	75	491	537	47	9.49%
60-66-57677-133	HEALTH INSURANCE	-	2,104	496	2,104	2,296	192	9.12%
60-66-57677-134	DENTAL INSURANCE	-	96	22	96	97	1	1.06%
60-66-57677-135	LIFE INSURANCE	-	11	0	11	10	(1)	-6.77%
60-66-57677-290	CONTRACTED SERVICES	97	7,500	-	7,500	7,500	-	0.00%
60-66-57677-349	HYDRANT PAINT/SAND	-	10,000	-	10,000	10,000	-	0.00%

		2024 Actual	2025 Budget	2025 7 Mo. Activity	2025 Estimated Actual	2026 Budget	Increase / (Decrease)	% Increase / (Decrease)
60-66-57677-364	REPAIR & MAINTENANCE PARTS	951	7,500	(64)	7,500	7,500	-	0.00%
60-66-57677-900	ALLOCATED TRANSPORTATION	48	200	-	200	200	-	0.00%
Total Activity: 57677 - MAINT - HYDRANTS:		**2,958**	**37,672**	**1,878**	**37,672**	**38,334**	**661**	**1.76%**
Total Department: 66 - TRANSMISSION & DISTRIBUTION:		**319,660**	**455,472**	**254,636**	**480,472**	**508,090**	**52,618**	**11.55%**
Department: 90 - CUSTOMER ACCOUNTING								
Activity: 57902 - METER READING EXPENSE								
60-90-57902-117	REGULAR WAGES	1,043	15,412	982	15,412	16,823	1,411	9.16%
60-90-57902-120	SEASONAL/PART-TIME WAGES	-	1,224	-	1,224	1,224	-	0.00%
60-90-57902-131	SOCIAL SECURITY TAX	-	1,221	127	1,221	1,301	80	6.53%
60-90-57902-132	RETIREMENT	-	1,071	68	1,071	1,211	140	13.08%
60-90-57902-133	HEALTH INSURANCE	-	4,622	287	4,622	5,043	422	9.12%
60-90-57902-134	DENTAL INSURANCE	-	209	7	209	223	14	6.68%
60-90-57902-135	LIFE INSURANCE	-	23	1	23	25	2	8.73%
60-90-57902-220	TELEPHONE METER READING	1,048	1,400	702	1,400	1,400	-	0.00%
60-90-57902-349	OPERATING SUP (CLOTH ALLOW)	442	1,327	850	1,327	1,327	-	0.00%
60-90-57902-364	REPAIRS & MAINTENANCE	251	750	-	750	750	-	0.00%
60-90-57902-900	ALLOCATED TRANSPORTATION	58	750	-	750	750	-	0.00%
Total Activity: 57902 - METER READING EXPENSE:		**2,842**	**28,009**	**3,024**	**28,009**	**30,078**	**2,069**	**7.39%**
Activity: 57903 - CUSTOMER RECORD & COLLECTION								
60-90-57903-117	REGULAR WAGES	14,023	30,944	17,185	30,944	32,344	1,400	4.52%
60-90-57903-119	OVERTIME	10	-	-	-	-	-	0.00%
60-90-57903-131	SOCIAL SECURITY TAX	-	2,293	1,273	2,293	2,398	105	4.58%
60-90-57903-132	RETIREMENT	-	2,151	1,194	2,151	2,329	178	8.28%
60-90-57903-133	HEALTH INSURANCE	-	4,402	2,547	4,402	4,803	401	9.12%
60-90-57903-134	DENTAL INSURANCE	-	188	109	188	197	9	5.03%
60-90-57903-135	LIFE INSURANCE	-	10	6	10	11	1	8.23%
60-90-57903-226	CREDIT CARD FEES	12,129	10,000	29,286	14,750	16,000	6,000	60.00%
60-90-57903-290	CONTRACTED SERVICES	-	500	-	500	500	-	0.00%
60-90-57903-318	SOFTWARE MAINTENANCE AGREEMENT	14,872	16,060	33,585	15,335	15,800	(260)	-1.62%
60-90-57903-349	OPERATING SUP (MAIL BILLS/CCR)	16,058	14,000	19,256	16,000	17,000	3,000	21.43%
Total Activity: 57903 - CUSTOMER RECORD & COLLECTION:		**57,092**	**80,547**	**104,441**	**86,572**	**91,382**	**10,835**	**13.45%**
Total Department: 90 - CUSTOMER ACCOUNTING:		**59,934**	**108,556**	**107,465**	**114,581**	**121,460**	**12,903**	**11.89%**
Department: 92 - GENERAL & ADMINISTRATION								
Activity: 57920 - ADMIN & GENERAL								
60-92-57920-111	PROFESSIONAL SALARIES	73,796	75,845	42,926	75,845	81,902	6,057	7.99%
60-92-57920-117	REGULAR WAGES	10,026	9,791	7,482	9,791	10,329	538	5.50%
60-92-57920-119	OVERTIME	5	-	-	-	-	-	0.00%
60-92-57920-131	SOCIAL SECURITY TAX	-	6,109	3,564	6,109	6,555	446	7.30%
60-92-57920-132	RETIREMENT	-	5,952	3,498	5,952	6,641	689	11.58%
60-92-57920-133	HEALTH INSURANCE	-	15,361	9,348	15,361	16,762	1,401	9.12%

		2024 Actual	2025 Budget	2025 7 Mo. Activity	2025 Estimated Actual	2026 Budget	Increase / (Decrease)	% Increase / (Decrease)
60-92-57920-134	DENTAL INSURANCE	-	725	411	725	626	(99)	-13.67%
60-92-57920-135	LIFE INSURANCE	-	245	122	245	310	65	26.54%
60-92-57920-650	MILEAGE REIMB - DPW DIRECTOR	218	237	98	237	237	-	0.00%
60-92-57920-900	ALLOCATED TRANSPORTATION	168	100	-	100	100	-	0.00%
Total Activity: 57920 - ADMIN & GENERAL:		**84,213**	**114,365**	**67,450**	**114,365**	**123,461**	**9,096**	**7.95%**
Activity: 57921 - OFFICE								
60-92-57921-220	TELEPHONE/CELLPHONE	4,011	4,400	1,993	4,400	4,400	-	0.00%
60-92-57921-314	POSTAGE	1,077	500	-	500	500	-	0.00%
60-92-57921-318	SOFTWARE MAINTENANCE AGREEMENT	4,080	1,300	4,387	1,300	1,610	310	23.85%
60-92-57921-319	COMPUTER MAINTENANCE	-	6,000	-	6,000	6,000	-	0.00%
60-92-57921-349	OPERATING SUPPLIES	2,184	2,000	1,640	2,000	2,000	-	0.00%
60-92-57921-362	MACHINE MAINTENANCE	-	250	-	250	250	-	0.00%
Total Activity: 57921 - OFFICE:		**11,352**	**14,450**	**8,020**	**14,450**	**14,760**	**310**	**2.15%**
Activity: 57923 - PROFESSIONAL SVS (ENG/AUDIT)								
60-92-57923-210	PROFESSIONAL SVS (ENG/AUDIT)	31,916	33,500	2,772	43,500	40,000	6,500	19.40%
60-92-57923-290	CONTRACTED SERVICES	1,950	500	-	500	500	-	0.00%
Total Activity: 57923 - PROFESSIONAL SVS (ENG/AUDIT):		**33,866**	**34,000**	**2,772**	**44,000**	**40,500**	**6,500**	**19.12%**
Activity: 57924 - PROPERTY INSURANCE								
60-92-57924-000	PROPERTY INSURANCE	17,169	17,765	14,792	17,950	20,950	3,185	17.93%
Total Activity: 57924 - PROPERTY INSURANCE:		**17,169**	**17,765**	**14,792**	**17,950**	**20,950**	**3,185**	**17.93%**
Activity: 57925 - INJURIES & DAMAGE INSURANCE								
60-92-57925-000	INJURIES & DAMAGE INSURANCE	6,901	15,500	9,289	14,000	6,500	(9,000)	-58.06%
Total Activity: 57925 - INJURIES & DAMAGE INSURANCE:		**6,901**	**15,500**	**9,289**	**14,000**	**6,500**	**(9,000)**	**-58.06%**
Activity: 57926 - EMPLOYEE RETIREMENT AND BENEFITS								
60-92-57926-132	RETIREMENT	21,817	-	-	-	-	-	0.00%
60-92-57926-133	HEALTH INSURANCE	77,770	-	-	-	-	-	0.00%
60-92-57926-134	DENTAL INSURANCE	3,641	-	-	-	-	-	0.00%
60-92-57926-135	LIFE INSURANCE	571	-	-	-	-	-	0.00%
60-92-57926-902	ACCRUED PERSONAL TIME OFF	1,508	-	-	-	-	-	0.00%
Total Activity: 57926 - EMPLOYEE RETIREMENT AND BENEFITS:		**105,307**	**-**	**-**	**-**	**-**	**-**	**0.00%**
Activity: 57930 - MISC GENERAL EXP (WI EMERG MG)								
60-92-57930-000	MISC GENERAL EXP (WI EMERG MG)	-	1,000	282	1,000	1,000	-	0.00%
60-92-57930-117	TRAINING - REGULAR WAGES	3,886	2,055	3,657	2,055	2,243	188	9.16%
60-92-57930-131	SOCIAL SECURITY TAX	-	150	259	150	161	11	7.07%
60-92-57930-132	RETIREMENT	-	143	254	143	161	19	13.07%
60-92-57930-133	HEALTH INSURANCE	-	616	1,538	616	672	56	9.12%
60-92-57930-134	DENTAL INSURANCE	-	28	71	28	30	2	6.70%
60-92-57930-135	LIFE INSURANCE	-	3	5	3	3	0	8.79%
60-92-57930-221	ELECTRICITY	1,931	2,500	974	2,500	2,500	-	0.00%
60-92-57930-222	GAS HEAT	604	950	571	950	950	-	0.00%

		2024 Actual	2025 Budget	2025 7 Mo. Activity	2025 Estimated Actual	2026 Budget	Increase / (Decrease)	% Increase / (Decrease)
60-92-57930-223	WATER & SEWER	473	500	303	500	500	-	0.00%
60-92-57930-299	CONTRACTED SVC - BLDG CLEAN	2,245	2,700	1,123	2,700	2,700	-	0.00%
60-92-57930-320	DUES & SUBSCRIPTIONS	789	1,000	1,100	1,000	1,000	-	0.00%
60-92-57930-335	TRAINING - DNR/WRWA	2,701	2,500	1,756	2,500	2,500	-	0.00%
60-92-57930-900	ALLOCATED TRANSPORTATION	217	150	-	150	150	-	0.00%
Total Activity: 57930 - MISC GENERAL EXP (WI EMERG MG):		**12,847**	**14,295**	**11,893**	**14,295**	**14,571**	**276**	**1.93%**
Activity: 57931 - FACILITIES USE CHARGE								
60-92-57931-000	FACILITIES USE CHARGE	8,500	8,500	4,250	8,500	8,500	-	0.00%
Total Activity: 57931 - FACILITIES USE CHARGE:		**8,500**	**8,500**	**4,250**	**8,500**	**8,500**	**-**	**0.00%**
Total Department: 92 - GENERAL & ADMINISTRATION:		**280,156**	**218,875**	**118,467**	**227,560**	**229,242**	**10,367**	**4.74%**
Activity: 69999 - WRS/OPEB ADJUSTMENT								
60-00-69999-133	GASB 75 - OPEB EXPENSE	(19,045)	-	-	-	-	-	0.00%
60-99-69999-132	GASB 68 - WRS ADJUSTMENT	(17,701)	-	-	-	-	-	0.00%
Total Activity: 69999 - WRS/OPEB ADJUSTMENT:		**(36,746)**	**-**	**-**	**-**	**-**	**-**	**0.00%**
Total Fund: 60 - WATER UTILITY EXPENSES:		**2,535,210**	**2,615,513**	**1,393,477**	**2,796,823**	**2,649,254**	**33,741**	**1.29%**
Department: 99 - OTHER REVENUES (EXPENSES)								
60-99-42100-000	MISC NONOPERATING INCOME	(8,160)	-	-	-	-	-	0.00%
60-99-42900-000	AMORTIZATION OF PREM ON DEBT	27,666	23,329	-	23,329	26,841	3,512	15.05%
60-99-57403-000	DEPRECIATION	(368,038)	(350,000)	-	(375,000)	(375,000)	(25,000)	7.14%
60-99-57408-000	PROPERTY TAX EQUIVALENT	(256,172)	(235,000)	-	(238,600)	(295,000)	(60,000)	25.53%
60-99-57408-002	TAX EQUIV ON METERS CHG TO SEW	8,274	7,500	-	7,600	9,900	2,400	32.00%
60-99-57408-131	SOCIAL SECURITY TAX	(24,305)	-	-	-	-	-	0.00%
60-99-57408-290	PSC REMAINDER ASSESSMENT	(4,503)	(4,500)	-	(4,500)	(4,500)	-	0.00%
60-99-57419-000	INTEREST INCOME	25,808	-	27,109	47,000	-	-	0.00%
60-99-57426-000	OTHER INCOME DEDUCTIONS-DEPREC ON CONTRIBU	(38,532)	(40,000)	-	(40,000)	(40,000)	-	0.00%
60-99-57427-000	INTEREST-LONG TERM DEBT	(194,751)	(213,026)	(54,755)	(227,086)	(233,548)	(20,522)	9.63%
60-99-58210-000	REFUNDING BOND ISSUANCE COSTS	(30,641)	-	(34,239)	(34,239)	-	-	0.00%
Total Department: 99 - OTHER REVENUES (EXPENSES):		**(863,355)**	**(811,697)**	**(61,885)**	**(841,496)**	**(911,307)**	**(99,610)**	**12.27%**
Total Fund: 60 - WATER UTILITY SURPLUS (DEFECIT):		**360,188**	**330,311**	**426,445**	**124,646**	**379,914**	**49,603**	**15.02%**

		2024 Actual	2025 Budget	2025 7 Mo. Activity	2025 Estimated Actual	2026 Budget	Increase / (Decrease)	% Increase / (Decrease)
Fund: 61 - STORM WATER UTILITY								
Activity: STORM WATER UTILITY REVENUES								
61-16-46324-000	STORM WATER LATERAL INSPECTION	1,200	1,500	2,851	2,851	1,500	-	0.00%
61-16-46325-000	STORM WAT MGMT SITE REVIEW	-	2,000	-	5,000	2,000	-	0.00%
61-16-46326-000	STORM WAT UTILITY BILLINGS	828,690	934,000	471,593	934,000	934,000	-	0.00%
61-16-46327-000	EROSION CONTROL REVIEW	394	1,000	2,050	5,000	1,000	-	0.00%
61-16-46328-000	FEE IN LIEU OF TREATMENT CHGS	-	1,000	-	1,000	1,000	-	0.00%
Total Fund: 61 - STORM WATER UTILITY REVENUES:		**830,284**	**939,500**	**476,494**	**947,851**	**939,500**	**-**	**0.00%**
Activity: 53000 - ENGINEERING								
61-16-53000-117	REGULAR WAGES	31,012	53,783	10,411	53,783	52,416	(1,367)	-2.54%
61-16-53000-119	OVERTIME WAGES	493	2,700	580	2,700	3,950	1,250	46.30%
61-16-53000-120	SEASONAL/PART-TIME WAGES	3,947	6,000	3,207	6,000	5,800	(200)	-3.33%
61-16-53000-131	SOCIAL SECURITY TAX	2,522	4,441	1,012	4,441	3,989	(452)	-10.18%
61-16-53000-132	RETIREMENT	2,174	3,926	764	3,926	3,916	(9)	-0.24%
61-16-53000-133	HEALTH INSURANCE	8,044	15,405	3,821	15,405	16,810	1,405	9.12%
61-16-53000-134	DENTAL INSURANCE	376	700	179	700	744	44	6.33%
61-16-53000-135	LIFE INSURANCE	63	118	34	118	194	76	64.66%
61-16-53000-210	PROFESSIONAL SERVICES	7,352	15,000	3,434	15,000	15,000	-	0.00%
61-16-53000-220	CELLPHONE	489	600	212	600	600	-	0.00%
61-16-53000-312	SUPPLIES	472	500	276	500	500	-	0.00%
61-16-53000-317	BLUEPRINT SUPPLIES	-	250	495	250	250	-	0.00%
61-16-53000-318	SOFTWARE MAINTENANCE AGREEMENT	3,732	4,400	3,839	4,400	9,625	5,225	118.75%
61-16-53000-320	DUES & SUBSCRIPTIONS	1,935	2,000	3,995	2,000	2,000	-	0.00%
61-16-53000-330	CONFERENCES & MEETINGS	473	400	-	400	400	-	0.00%
61-16-53000-349	POSTAGE	-	50	-	50	50	-	0.00%
61-16-53000-362	MACHINE MAINTENANCE	-	1,000	-	1,000	1,000	-	0.00%
61-16-53000-542	EQUIPMENT CHARGES	3,360	3,475	2,025	3,475	2,290	(1,185)	-34.10%
Total Activity: 53000 - ENGINEERING:		**66,444**	**114,748**	**34,283**	**114,748**	**119,535**	**4,787**	**4.17%**
Activity: 53100 - PUBLIC WORKS ADMINISTRATION								
61-16-53100-111	PROFESSIONAL SALARIES	30,507	31,236	17,695	31,236	32,918	1,681	5.38%
61-16-53100-131	SOCIAL SECURITY TAX	2,198	2,215	1,285	2,215	2,341	126	5.67%
61-16-53100-132	RETIREMENT	2,098	2,171	1,226	2,171	2,370	199	9.17%
61-16-53100-133	HEALTH INSURANCE	6,252	6,602	3,821	6,602	7,204	602	9.12%
61-16-53100-134	DENTAL INSURANCE	324	324	189	324	340	16	5.00%
61-16-53100-135	LIFE INSURANCE	50	47	27	47	52	6	12.03%
61-16-53100-220	CELLPHONE	190	150	161	150	150	-	0.00%
61-16-53100-314	POSTAGE	1,077	500	-	500	500	-	0.00%
61-16-53100-373	EMPLOYEE PHYSICALS	-	100	-	100	100	-	0.00%
61-16-53100-374	RANDOM DRUG/ALCOHOL TESTING	-	200	-	200	200	-	0.00%
61-16-53100-414	UNIFORMS	741	484	488	484	484	-	0.00%

		2024 Actual	2025 Budget	2025 7 Mo. Activity	2025 Estimated Actual	2026 Budget	Increase / (Decrease)	% Increase / (Decrease)
61-16-53100-542	EQUIPMENT CHARGES	40	45	25	45	30	(15)	-33.33%
61-16-53100-650	MILEAGE REIMB - DPW DIRECTOR	182	250	82	250	250	-	0.00%
Total Activity: 53100 - PUBLIC WORKS ADMINISTRATION:		**43,658**	**44,324**	**24,998**	**44,324**	**46,939**	**2,615**	**5.90%**
Activity: 53320 - STREET CLEANING								
61-16-53320-117	REGULAR WAGES	20,052	29,508	15,263	29,508	29,762	254	0.86%
61-16-53320-119	OVERTIME WAGES	97	150	25	150	250	100	66.71%
61-16-53320-131	SOCIAL SECURITY TAX	1,494	2,149	1,108	2,149	2,153	4	0.19%
61-16-53320-132	RETIREMENT	1,391	2,061	1,063	2,061	2,161	100	4.83%
61-16-53320-133	HEALTH INSURANCE	4,398	8,715	6,034	8,715	9,510	795	9.12%
61-16-53320-134	DENTAL INSURANCE	222	399	238	399	372	(27)	-6.85%
61-16-53320-135	LIFE INSURANCE	46	46	34	46	34	(12)	-26.49%
61-16-53320-290	CONTRACTED SERVICES	9,423	7,000	1,754	7,000	9,500	2,500	35.71%
61-16-53320-352	BULK WATER CHARGE	521	250	-	250	250	-	0.00%
61-16-53320-542	EQUIPMENT CHARGES	38,725	40,080	23,380	40,080	26,460	(13,620)	-33.98%
Total Activity: 53320 - STREET CLEANING:		**76,369**	**90,358**	**48,900**	**90,358**	**80,451**	**(9,907)**	**-10.96%**
Activity: 53440 - STORM SEWER								
61-16-53440-111	PROFESSIONAL SALARIES	18,919	19,460	11,283	19,460	21,647	2,188	11.24%
61-16-53440-117	REGULAR WAGES	28,074	30,883	21,976	30,883	31,872	989	3.20%
61-16-53440-119	OVERTIME WAGES	100	1,000	477	1,000	1,000	(0)	0.00%
61-16-53440-120	SEASONAL/PART-TIME WAGES	2,244	816	834	816	714	(102)	-12.50%
61-16-53440-131	SOCIAL SECURITY TAX	3,563	3,824	2,490	3,824	3,991	167	4.37%
61-16-53440-132	RETIREMENT	3,250	3,568	2,344	3,568	3,925	357	10.01%
61-16-53440-133	HEALTH INSURANCE	8,437	9,802	7,416	9,802	10,696	894	9.12%
61-16-53440-134	DENTAL INSURANCE	398	448	275	448	316	(132)	-29.53%
61-16-53440-135	LIFE INSURANCE	118	118	41	118	134	16	13.17%
61-16-53440-210	PROFESSIONAL SERVICES	4,024	3,000	399	4,500	4,500	1,500	50.00%
61-16-53440-211	AUDIT	1,690	1,690	-	1,690	1,690	-	0.00%
61-16-53440-220	CELLPHONE/TELEPHONE	40	75	58	75	75	-	0.00%
61-16-53440-221	ELECTRICITY	225	250	111	250	250	-	0.00%
61-16-53440-222	GAS HEAT	67	100	65	100	100	-	0.00%
61-16-53440-223	WATER & SEWER	54	50	35	50	50	-	0.00%
61-16-53440-226	CREDIT CARD FEES	12,129	6,000	-	6,000	6,000	-	0.00%
61-16-53440-290	CONTRACTED SVC - CONSTRUCTION	1,439	1,000	835	1,000	1,500	500	50.00%
61-16-53440-291	CONTRACTED SVC - REPAIRS	58,680	60,000	-	60,000	70,000	10,000	16.67%
61-16-53440-297	CONTRACTED SERVICES - MANHOLES	650	5,000	500	5,000	5,000	-	0.00%
61-16-53440-299	CONTRACTED SVC - BLDG CLEAN	1,123	1,200	561	1,200	1,200	-	0.00%
61-16-53440-312	SUPPLIES	-	100	395	100	100	-	0.00%
61-16-53440-318	SOFTWARE MAINTENANCE AGREEMENT	4,672	5,245	3,592	4,890	5,125	(120)	-2.29%
61-16-53440-319	COMPUTER MAINTENANCE	-	3,000	-	3,000	3,000	-	0.00%
61-16-53440-352	STORM SEW CLEAN/BULK WATER CHG	173	100	-	100	100	-	0.00%

		2024 Actual	2025 Budget	2025 7 Mo. Activity	2025 Estimated Actual	2026 Budget	Increase / (Decrease)	% Increase / (Decrease)
61-16-53440-440	TELEVISING	12,061	10,000	-	10,000	15,000	5,000	50.00%
61-16-53440-510	INSURANCE	4,006	3,295	2,656	4,000	3,300	5	0.15%
61-16-53440-530	FACILITIES USE CHARGE	980	980	490	980	980	-	0.00%
61-16-53440-540	DEPRECIATION	242,798	243,000	-	245,000	245,000	2,000	0.82%
61-16-53440-542	EQUIPMENT CHARGES	46,000	47,610	27,770	47,610	31,430	(16,180)	-33.98%
61-16-53440-599	STATE ENVIRONMENTAL FEES	2,000	2,000	-	2,000	2,000	-	0.00%
Total Activity: 53440 - STORM SEWER:		**457,910**	**463,615**	**84,604**	**467,465**	**470,695**	**7,081**	**1.53%**
Activity: 53441 - WATER WAGES (LOCATES-STORM)								
61-16-53441-117	REGULAR WAGES	10,258	5,657	6,453	5,657	6,103	446	7.89%
61-16-53441-119	OVERTIME WAGES	1	-	-	-	-	-	0.00%
61-16-53441-131	SOCIAL SECURITY TAX	761	415	479	415	442	27	6.38%
61-16-53441-132	RETIREMENT	708	393	448	393	439	46	11.77%
61-16-53441-133	HEALTH INSURANCE	1,372	1,453	859	1,453	1,585	132	9.12%
61-16-53441-134	DENTAL INSURANCE	62	65	35	65	69	4	6.44%
61-16-53441-135	LIFE INSURANCE	27	7	15	7	7	1	8.56%
61-16-53441-290	CONTRACTED SERVICES	495	-	-	-	-	-	0.00%
Total Activity: 53441 - WATER WAGES (LOCATES-STORM):		**13,683**	**7,990**	**8,290**	**7,990**	**8,646**	**656**	**8.22%**
Activity: 53442 - STORM LATERAL INSPECTION (WATER WAGES)								
61-16-53442-117	REGULAR WAGES	65	514	32	514	561	47	9.15%
61-16-53442-131	SOCIAL SECURITY TAX	2	38	1	38	40	3	7.05%
61-16-53442-132	RETIREMENT	4	36	2	36	40	5	13.11%
61-16-53442-133	HEALTH INSURANCE	14	154	10	154	168	14	9.11%
61-16-53442-134	DENTAL INSURANCE	1	7	0	7	7	0	6.59%
61-16-53442-135	LIFE INSURANCE	2	1	2	1	1	0	7.79%
61-16-53442-290	CONTRACTED SERVICES	4	-	-	-	-	-	0.00%
Total Activity: 53442 - STORM LATERAL INSPECTION (WATER WAGES):		**91**	**749**	**47**	**749**	**818**	**69**	**9.20%**
Activity: 53443 - STORM WATER TREATMENT								
61-16-53443-290	CONTRACTED SVC (POND MAINT)	14,222	20,000	10,868	20,000	15,000	(5,000)	-25.00%
Total Activity: 53443 - STORM WATER TREATMENT:		**14,222**	**20,000**	**10,868**	**20,000**	**15,000**	**(5,000)**	**-25.00%**
Activity: 53622 - LEAF COLLECTION								
61-16-53622-117	REGULAR WAGES	2,484	2,951	839	2,951	2,976	25	0.86%
61-16-53622-119	OVERTIME WAGES	107	-	-	-	-	-	0.00%
61-16-53622-131	SOCIAL SECURITY TAX	190	214	62	214	213	(0)	-0.16%
61-16-53622-132	RETIREMENT	179	205	58	205	214	9	4.48%
61-16-53622-133	HEALTH INSURANCE	596	872	62	872	951	79	9.12%
61-16-53622-134	DENTAL INSURANCE	30	40	3	40	37	(3)	-6.77%
61-16-53622-135	LIFE INSURANCE	4	5	2	5	3	(1)	-26.68%
Total Activity: 53622 - LEAF COLLECTION:		**3,590**	**4,286**	**1,027**	**4,286**	**4,395**	**110**	**2.56%**

		2024 Actual	2025 Budget	2025 7 Mo. Activity	2025 Estimated Actual	2026 Budget	Increase / (Decrease)	% Increase / (Decrease)
Activity: 69999 - WRS/OPEB ADJUSTMENT								
61-00-69999-132	GASB 68 - WRS ADJUSTMENT	(2,217)	-	-	-	-	-	0.00%
61-00-69999-133	GASB 75 - OPEB EXPENSE	942	-	-	-	-	-	0.00%
Total Activity: 69999 - WRS/OPEB ADJUSTMENT:		**(1,275)**	**-**	**-**	**-**	**-**	**-**	**0.00%**
Total Fund: 61 - STORM WATER UTILITY EXPENSES:		**674,692**	**746,068**	**213,016**	**749,918**	**746,479**	**411**	**0.06%**
Department: 99 - OTHER REVENUES (EXPENSES)								
61-99-42000-000	SPECIAL ASSESSMENT REVENUE	72,607	-	(448)	-	-	-	0.00%
61-99-48102-000	INTEREST ON SPECIAL ASSESSMENT	728	-	-	-	-	-	0.00%
61-99-48110-000	INTEREST INCOME	11,496	-	9,887	22,000	-	-	0.00%
61-99-48910-000	AMORTIZATION OF PREM ON DEBT	17,221	13,661	-	13,661	16,791	3,130	22.91%
61-99-49225-000	TRANSFER FROM ARPA	200,000	-	-	-	-	-	0.00%
61-99-58200-000	INTEREST - LONG-TERM DEBT	(111,575)	(120,300)	(29,918)	(138,579)	(150,810)	(30,510)	25.36%
61-99-58202-000	DEBT DISCOUNT/EXPENSE	(12,382)	-	(27,131)	(27,131)	-	-	0.00%
Total Department: 99 - OTHER REVENUES (EXPENSES):		**178,094**	**(106,639)**	**(47,610)**	**(130,049)**	**(134,019)**	**(27,380)**	**25.68%**
Total Fund: 61 - STORM WATER UTILITYSURPLUS (DEFECIT):		**333,686**	**86,793**	**215,868**	**67,884**	**59,002**	**(27,791)**	**-32.02%**

		2024 Actual	2025 Budget	2025 7 Mo. Activity	2025 Estimated Actual	2026 Budget	Increase / (Decrease)	% Increase / (Decrease)
Fund: 71 - EQUIPMENT REPLACEMENT FUND								
Activity: EQUIPMENT REPLACEMENT FUND REVENUES								
71-16-47432-000	EQUIPMENT RENTAL CHARGES	1,096,330	963,165	562,705	963,165	636,780	(326,385)	-33.89%
71-16-47434-000	GASOLINE & FUEL CHARGES	5,084	6,000	2,568	5,000	5,000	(1,000)	-16.67%
71-16-47434-100	FUEL CHARGES - FIRE DEPARTMENT	13,980	16,000	4,351	16,000	16,000	-	0.00%
Total Activity: EQUIPMENT REPLACEMENT FUND REVENUES:		**1,115,394**	**985,165**	**569,624**	**984,165**	**657,780**	**(327,385)**	**-33.23%**
Activity: 51400 - GENERAL ADMINISTRATION								
71-16-51400-117	REGULAR WAGES	2,328	1,803	1,289	1,803	1,928	125	6.92%
71-16-51400-131	SOCIAL SECURITY TAX	169	131	93	131	140	9	7.17%
71-16-51400-132	RETIREMENT	161	125	90	125	139	13	10.77%
71-16-51400-133	HEALTH INSURANCE	546	396	404	396	432	36	9.12%
71-16-51400-134	DENTAL INSURANCE	27	19	19	19	20	1	4.97%
71-16-51400-135	LIFE INSURANCE	1	1	1	1	1	0	5.50%
71-16-51400-356	VEHICLE MAINTENANCE & REPAIRS	39	-	-	-	-	-	0.00%
Total Activity: 51400 - GENERAL ADMINISTRATION:		**3,271**	**2,475**	**1,895**	**2,475**	**2,660**	**185**	**7.46%**
Activity: 51610 - COMMUNITY CENTER BUILDING								
71-16-51610-117	REGULAR WAGES	-	-	349	-	-	-	0.00%
71-16-51610-131	SOCIAL SECURITY TAX	-	-	26	-	-	-	0.00%
71-16-51610-132	RETIREMENT	-	-	24	-	-	-	0.00%
71-16-51610-133	HEALTH INSURANCE	-	-	33	-	-	-	0.00%
71-16-51610-134	DENTAL INSURANCE	-	-	2	-	-	-	0.00%
Total Activity: 51610 - COMMUNITY CENTER BUILDING:		**-**	**-**	**433**	**-**	**-**	**-**	**0.00%**
Activity: 52100 - POLICE DEPARTMENT								
71-16-52100-117	REGULAR WAGES	2,866	4,327	1,649	4,327	4,626	299	6.92%
71-16-52100-131	SOCIAL SECURITY TAX	208	314	120	314	336	22	7.16%
71-16-52100-132	RETIREMENT	198	301	115	301	333	32	10.77%
71-16-52100-133	HEALTH INSURANCE	519	951	370	951	1,037	87	9.12%
71-16-52100-134	DENTAL INSURANCE	26	45	18	45	47	2	4.99%
71-16-52100-135	LIFE INSURANCE	2	3	1	3	3	0	4.58%
71-16-52100-356	VEHICLE MAINTENANCE & REPAIRS	6,467	5,000	17,695	17,695	5,000	-	0.00%
Total Activity: 52100 - POLICE DEPARTMENT:		**10,287**	**10,940**	**19,967**	**23,635**	**11,383**	**443**	**4.05%**
Activity: 52200 - FIRE DEPARTMENT								
71-16-52200-117	REGULAR WAGES	-	-	4,256	-	-	-	0.00%
71-16-52200-131	SOCIAL SECURITY TAX	-	-	326	-	-	-	0.00%
71-16-52200-132	RETIREMENT	-	-	296	-	-	-	0.00%
71-16-52200-134	DENTAL INSURANCE	-	-	110	-	-	-	0.00%
71-16-52200-135	LIFE INSURANCE	-	-	3	-	-	-	0.00%
Total Activity: 52200 - FIRE DEPARTMENT:		**-**	**-**	**4,991**	**-**	**-**	**-**	**0.00%**

		2024 Actual	2025 Budget	2025 7 Mo. Activity	2025 Estimated Actual	2026 Budget	Increase / (Decrease)	% Increase / (Decrease)
Activity: 52405 - CODE ENFORCEMENT								
71-16-52405-117	REGULAR WAGES	210	361	14	361	386	25	6.92%
71-16-52405-131	SOCIAL SECURITY TAX	16	26	1	26	28	2	7.15%
71-16-52405-132	RETIREMENT	14	25	1	25	28	3	10.77%
71-16-52405-133	HEALTH INSURANCE	14	79	2	79	86	7	9.11%
71-16-52405-134	DENTAL INSURANCE	1	4	0	4	4	0	5.08%
Total Activity: 52405 - CODE ENFORCEMENT:		**254**	**495**	**18**	**495**	**532**	**37**	**7.46%**
Activity: 53000 - ENGINEERING								
71-16-53000-117	REGULAR WAGES	442	361	118	361	386	25	6.92%
71-16-53000-131	SOCIAL SECURITY TAX	32	26	8	26	28	2	7.15%
71-16-53000-132	RETIREMENT	30	25	8	25	28	3	10.77%
71-16-53000-133	HEALTH INSURANCE	104	79	51	79	86	7	9.11%
71-16-53000-134	DENTAL INSURANCE	5	4	2	4	4	0	5.08%
71-16-53000-356	VEHICLE MAINTENANCE & REPAIRS	36	500	-	500	500	-	0.00%
Total Activity: 53000 - ENGINEERING:		**650**	**995**	**189**	**995**	**1,032**	**37**	**3.71%**
Activity: 53230 - GARAGE								
71-16-53230-117	REGULAR WAGES	41,160	21,310	16,269	21,310	21,712	402	1.89%
71-16-53230-119	OVERTIME WAGES	-	-	-	-	250	250	100.00%
71-16-53230-120	SEASONAL/PART-TIME WAGES	1,287	816	1,303	816	714	(102)	-12.50%
71-16-53230-131	SOCIAL SECURITY TAX	2,925	1,606	1,231	1,606	1,634	28	1.74%
71-16-53230-132	RETIREMENT	2,841	1,481	1,130	1,481	1,581	100	6.77%
71-16-53230-133	HEALTH INSURANCE	15,103	6,021	5,592	6,021	6,570	549	9.12%
71-16-53230-134	DENTAL INSURANCE	739	277	261	277	262	(15)	-5.25%
71-16-53230-135	LIFE INSURANCE	38	30	19	30	23	(7)	-24.16%
71-16-53230-220	CELL PHONE	673	700	380	700	700	-	0.00%
71-16-53230-221	ELECTRICITY	13,086	16,000	6,603	16,000	16,000	-	0.00%
71-16-53230-222	GAS HEAT	4,098	7,000	3,869	7,000	7,000	-	0.00%
71-16-53230-223	WATER & SEWER	11,348	12,500	6,253	12,500	12,500	-	0.00%
71-16-53230-290	CONTRACTED SERVICES	-	500	-	500	500	-	0.00%
71-16-53230-312	SUPPLIES	4,023	7,000	1,256	7,000	4,000	(3,000)	-42.86%
71-16-53230-318	SOFTWARE MAINTENANCE AGREEMENT	1,606	1,600	-	1,600	1,600	-	0.00%
71-16-53230-319	COMPUTER MAINTENANCE	-	2,500	-	2,500	2,500	-	0.00%
71-16-53230-340	TOOLS/SMALL EQUIPMENT	588	1,000	69	1,000	1,000	-	0.00%
71-16-53230-341	MECHANIC TOOLS	472	30,000	24,498	30,000	1,000	(29,000)	-96.67%
71-16-53230-342	WELDING SUPPLIES	300	1,000	341	1,000	1,000	-	0.00%
71-16-53230-343	FABRICATING SUPPLIES	748	1,000	70	1,000	1,000	-	0.00%
71-16-53230-348	WI EMERG MGMT INVENTORY FEE	1,350	500	-	500	500	-	0.00%
71-16-53230-349	WI STATE PERMITS	-	500	-	500	500	-	0.00%
71-16-53230-352	BULK WATER	121	-	-	-	-	-	0.00%
71-16-53230-356	VEHICLE MAINTENANCE/REPAIRS	835	500	-	500	500	-	0.00%

		2024 Actual	2025 Budget	2025 7 Mo. Activity	2025 Estimated Actual	2026 Budget	Increase / (Decrease)	% Increase / (Decrease)
71-16-53230-362	MACHINE MAINTENANCE	896	1,000	-	1,000	1,000	-	0.00%
71-16-53230-365	BUILDING MAINTENANCE	15,642	15,000	7,435	15,000	15,000	-	0.00%
71-16-53230-380	GASOLINE	33,987	41,000	15,336	41,000	41,000	-	0.00%
71-16-53230-381	DIESEL FUEL	98,818	120,000	52,250	120,000	120,000	-	0.00%
71-16-53230-382	OIL, GREASE, ANTI-FREEZE	7,933	6,000	1,085	6,000	6,000	-	0.00%
71-16-53230-414	UNIFORMS	2,077	1,840	1,203	1,840	1,840	-	0.00%
71-16-53230-512	INSURANCE	36,021	40,625	30,562	40,025	44,500	3,875	9.54%
71-16-53230-530	FACILITIES USE CHARGE	58,000	58,000	29,000	58,000	58,000	-	0.00%
71-16-53230-540	DEPRECIATION	303,108	340,000	-	340,000	340,000	-	0.00%
Total Activity: 53230 - GARAGE:		**659,822**	**737,307**	**206,015**	**736,707**	**710,387**	**(26,920)**	**-3.65%**
Activity: 53240 - STREET MACHINERY								
71-16-53240-117	REGULAR WAGES	17,264	9,015	12,739	9,015	9,638	624	6.92%
71-16-53240-131	SOCIAL SECURITY TAX	1,255	654	925	654	700	47	7.16%
71-16-53240-132	RETIREMENT	1,192	627	885	627	694	67	10.76%
71-16-53240-133	HEALTH INSURANCE	3,497	1,981	2,641	1,981	2,161	181	9.12%
71-16-53240-134	DENTAL INSURANCE	171	94	126	94	98	5	5.01%
71-16-53240-135	LIFE INSURANCE	16	5	8	5	6	0	4.19%
71-16-53240-290	CONTRACTED SERVICES	880	3,000	531	3,000	3,000	-	0.00%
71-16-53240-312	SUPPLIES	10	500	-	500	500	-	0.00%
71-16-53240-356	VEHICLE MAINTENANCE & REPAIRS	20,863	15,000	6,448	15,000	15,000	-	0.00%
Total Activity: 53240 - STREET MACHINERY:		**45,147**	**30,874**	**24,304**	**30,874**	**31,798**	**923**	**2.99%**
Activity: 53310 - SNOW & ICE CONTROL								
71-16-53310-117	REGULAR WAGES	10,925	11,899	5,080	11,899	12,722	823	6.92%
71-16-53310-119	OVERTIME WAGES	-	250	-	250	250	(0)	-0.02%
71-16-53310-131	SOCIAL SECURITY TAX	793	882	367	882	944	62	7.01%
71-16-53310-132	RETIREMENT	754	844	353	844	934	90	10.62%
71-16-53310-133	HEALTH INSURANCE	3,016	2,614	1,267	2,614	2,853	238	9.12%
71-16-53310-134	DENTAL INSURANCE	121	123	60	123	130	6	4.99%
71-16-53310-135	LIFE INSURANCE	6	7	3	7	8	0	4.72%
71-16-53310-290	CONTRACTED SERVICES	1,221	2,000	-	2,000	2,000	-	0.00%
71-16-53310-356	VEHICLE MAINTENANCE & REPAIRS	8,302	10,000	7,644	10,000	10,000	-	0.00%
Total Activity: 53310 - SNOW & ICE CONTROL:		**25,138**	**28,621**	**14,775**	**28,621**	**29,840**	**1,220**	**4.26%**
Activity: 53320 - STREET CLEANING								
71-16-53320-117	REGULAR WAGES	1,135	3,606	2,054	3,606	3,855	249	6.92%
71-16-53320-131	SOCIAL SECURITY TAX	83	261	149	261	280	19	7.16%
71-16-53320-132	RETIREMENT	79	251	143	251	278	27	10.77%
71-16-53320-133	HEALTH INSURANCE	139	792	529	792	865	72	9.12%
71-16-53320-134	DENTAL INSURANCE	7	37	25	37	39	2	4.97%
71-16-53320-135	LIFE INSURANCE	1	2	1	2	2	0	4.59%

		2024 Actual	2025 Budget	2025 7 Mo. Activity	2025 Estimated Actual	2026 Budget	Increase / (Decrease)	% Increase / (Decrease)
71-16-53320-356	VEHICLE MAINTENANCE & REPAIRS	3,142	3,000	810	3,000	3,000	-	0.00%
Total Activity: 53320 - STREET CLEANING:		**4,587**	**7,950**	**3,711**	**7,950**	**8,319**	**369**	**4.65%**
Activity: 53321 - SIGNS & MARKINGS								
71-16-53321-117	REGULAR WAGES	287	721	167	721	771	50	6.92%
71-16-53321-131	SOCIAL SECURITY TAX	21	52	12	52	56	4	7.17%
71-16-53321-132	RETIREMENT	20	50	12	50	56	5	10.77%
71-16-53321-133	HEALTH INSURANCE	88	158	70	158	173	14	9.13%
71-16-53321-134	DENTAL INSURANCE	5	7	3	7	8	0	5.08%
71-16-53321-362	MACHINE MAINTENANCE	302	250	-	250	250	-	0.00%
Total Activity: 53321 - SIGNS & MARKINGS:		**722**	**1,239**	**263**	**1,239**	**1,313**	**74**	**5.96%**
Activity: 53322 - TREE & BRUSH CONTROL								
71-16-53322-117	REGULAR WAGES	4,490	3,606	1,182	3,606	3,855	249	6.92%
71-16-53322-131	SOCIAL SECURITY TAX	326	261	86	261	280	19	7.16%
71-16-53322-132	RETIREMENT	310	251	82	251	278	27	10.77%
71-16-53322-133	HEALTH INSURANCE	784	792	185	792	865	72	9.12%
71-16-53322-134	DENTAL INSURANCE	41	37	9	37	39	2	4.97%
71-16-53322-135	LIFE INSURANCE	3	2	1	2	2	0	4.59%
71-16-53322-362	MACHINE MAINTENANCE	5,071	3,000	1,416	3,000	4,000	1,000	33.33%
Total Activity: 53322 - TREE & BRUSH CONTROL:		**11,025**	**7,950**	**2,961**	**7,950**	**9,319**	**1,369**	**17.23%**
Activity: 53620 - GARBAGE COLLECTION								
71-16-53620-117	REGULAR WAGES	6,768	5,409	2,401	5,409	5,783	374	6.92%
71-16-53620-119	OVERTIME WAGES	133	250	-	250	-	(250)	-100.00%
71-16-53620-131	SOCIAL SECURITY TAX	501	411	174	411	420	9	2.18%
71-16-53620-132	RETIREMENT	476	393	167	393	416	23	5.87%
71-16-53620-133	HEALTH INSURANCE	1,284	1,188	475	1,188	1,297	108	9.12%
71-16-53620-134	DENTAL INSURANCE	67	56	23	56	59	3	4.99%
71-16-53620-135	LIFE INSURANCE	5	3	1	3	3	0	4.57%
71-16-53620-290	CONTRACTED SERVICES	1,305	2,000	-	2,000	2,000	-	0.00%
71-16-53620-356	VEHICLE MAINTENANCE & REPAIRS	12,153	15,000	5,997	15,000	10,000	(5,000)	-33.33%
71-16-53620-381	DIESEL FUEL	592	-	-	-	-	-	0.00%
Total Activity: 53620 - GARBAGE COLLECTION:		**23,284**	**24,711**	**9,238**	**24,711**	**19,979**	**(4,732)**	**-19.15%**
Activity: 53621 - REFUSE COLLECTION								
71-16-53621-117	REGULAR WAGES	5,039	3,606	1,984	3,606	3,855	249	6.92%
71-16-53621-131	SOCIAL SECURITY TAX	366	261	144	261	280	19	7.15%
71-16-53621-132	RETIREMENT	348	251	138	251	278	27	10.76%
71-16-53621-133	HEALTH INSURANCE	905	792	349	792	865	72	9.12%
71-16-53621-134	DENTAL INSURANCE	47	37	17	37	39	2	5.00%
71-16-53621-135	LIFE INSURANCE	4	2	2	2	2	0	5.05%

		2024 Actual	2025 Budget	2025 7 Mo. Activity	2025 Estimated Actual	2026 Budget	Increase / (Decrease)	% Increase / (Decrease)
71-16-53621-356	VEHICLE MAINTENANCE & REPAIRS	3,809	3,000	954	3,000	3,000	-	0.00%
Total Activity: 53621 - REFUSE COLLECTION:		**10,518**	**7,950**	**3,588**	**7,950**	**8,319**	**369**	**4.65%**
Activity: 53622 - LEAF COLLECTION								
71-16-53622-117	REGULAR WAGES	7,678	3,606	1,984	3,606	3,855	249	6.92%
71-16-53622-119	OVERTIME WAGES	-	-	-	-	250	250	100.00%
71-16-53622-131	SOCIAL SECURITY TAX	558	261	141	261	299	38	14.48%
71-16-53622-132	RETIREMENT	530	251	138	251	296	45	17.95%
71-16-53622-133	HEALTH INSURANCE	1,335	792	890	792	865	72	9.12%
71-16-53622-134	DENTAL INSURANCE	69	37	42	37	39	2	4.97%
71-16-53622-135	LIFE INSURANCE	5	2	0	2	2	0	4.59%
71-16-53622-290	CONTRACTED SERVICES	-	2,500	-	2,500	2,500	-	0.00%
71-16-53622-362	MACHINE MAINTENANCE	8,415	8,500	-	8,500	8,500	-	0.00%
Total Activity: 53622 - LEAF COLLECTION:		**18,590**	**15,950**	**3,196**	**15,950**	**16,606**	**657**	**4.12%**
Activity: 53635 - CURBSIDE RECYCLING								
71-16-53635-117	REGULAR WAGES	6,011	5,409	6,496	5,409	5,783	374	6.92%
71-16-53635-131	SOCIAL SECURITY TAX	433	392	473	392	420	28	7.16%
71-16-53635-132	RETIREMENT	415	376	452	376	416	40	10.76%
71-16-53635-133	HEALTH INSURANCE	1,796	1,188	1,040	1,188	1,297	108	9.12%
71-16-53635-134	DENTAL INSURANCE	88	56	49	56	59	3	4.99%
71-16-53635-135	LIFE INSURANCE	3	3	5	3	3	0	4.57%
71-16-53635-290	CONTRACTED SERVICES	2,837	2,000	-	2,000	2,000	-	0.00%
71-16-53635-356	VEHICLE MAINTENANCE & REPAIR	17,937	10,000	1,961	10,000	10,000	-	0.00%
Total Activity: 53635 - CURBSIDE RECYCLING:		**29,520**	**19,425**	**10,476**	**19,425**	**19,979**	**554**	**2.85%**
Activity: 53640 - WEED CONTROL								
71-16-53640-117	REGULAR WAGES	77	361	14	361	386	25	6.92%
71-16-53640-131	SOCIAL SECURITY TAX	6	26	1	26	28	2	7.15%
71-16-53640-132	RETIREMENT	5	25	1	25	28	3	10.77%
71-16-53640-133	HEALTH INSURANCE	14	79	2	79	86	7	9.11%
71-16-53640-134	DENTAL INSURANCE	1	4	0	4	4	0	5.08%
71-16-53640-362	MACHINE MAINTENANCE	-	250	-	250	250	-	0.00%
Total Activity: 53640 - WEED CONTROL:		**103**	**745**	**18**	**745**	**782**	**37**	**4.96%**
Activity: 53690 - LEBRUN ROAD / FARM								
71-16-53690-221	ELECTRICITY	639	800	401	800	800	-	0.00%
71-16-53690-222	GAS HEAT	205	300	106	300	300	-	0.00%
Total Activity: 53690 - LEBRUN ROAD / FARM:		**844**	**1,100**	**507**	**1,100**	**1,100**	**-**	**0.00%**
Activity: 55210 - PARK MAINTENANCE								
71-16-55210-117	REGULAR WAGES	23,951	17,139	15,122	17,139	17,961	822	4.80%
71-16-55210-119	OVERTIME WAGES	-	250	-	250	250	0	0.01%

		2024 Actual	2025 Budget	2025 7 Mo. Activity	2025 Estimated Actual	2026 Budget	Increase / (Decrease)	% Increase / (Decrease)
71-16-55210-131	SOCIAL SECURITY TAX	1,723	1,236	1,081	1,236	1,296	60	4.85%
71-16-55210-132	RETIREMENT	1,653	1,209	1,051	1,209	1,311	103	8.50%
71-16-55210-133	HEALTH INSURANCE	6,663	6,602	5,592	6,602	7,204	602	9.12%
71-16-55210-135	LIFE INSURANCE	17	11	9	11	11	1	6.90%
71-16-55210-356	VEHICLE MAINTENANCE & REPAIRS	9,586	5,000	5,296	5,000	5,000	-	0.00%
71-16-55210-362	MACHINE MAINTENANCE	24,665	8,000	5,639	8,000	10,000	2,000	25.00%
71-16-55210-380	GASOLINE	156	-	126	-	-	-	0.00%
71-16-55210-381	DIESEL FUEL	-	-	68	-	-	-	0.00%
71-16-55210-382	OIL, GREASE, ANTI-FREEZE	1,075	1,000	618	1,000	1,250	250	25.00%
Total Activity: 55210 - PARK MAINTENANCE:		**69,488**	**40,446**	**34,603**	**40,446**	**44,284**	**3,838**	**9.49%**
Activity: 57410 - SEWAGE TREATMENT								
71-16-57410-117	REGULAR WAGES	585	1,803	68	1,803	1,928	125	6.92%
71-16-57410-131	SOCIAL SECURITY TAX	41	131	5	131	140	9	7.17%
71-16-57410-132	RETIREMENT	40	125	5	125	139	13	10.77%
71-16-57410-133	HEALTH INSURANCE	160	396	11	396	432	36	9.12%
71-16-57410-134	DENTAL INSURANCE	8	19	0	19	20	1	4.97%
71-16-57410-135	LIFE INSURANCE	1	1	0	1	1	0	5.50%
71-16-57410-362	MACHINE MAINTENANCE	417	2,000	283	2,000	2,000	-	0.00%
Total Activity: 57410 - SEWAGE TREATMENT:		**1,252**	**4,475**	**372**	**4,475**	**4,660**	**185**	**4.13%**
Activity: 69999 - WRS/OPEB ADJUSTMENT								
71-00-69999-132	GASB 68 - WRS ADJUSTMENT	(2,062)	-	-	-	-	-	0.00%
71-00-69999-133	GASB 75 - OPEB EXPENSE	693	-	-	-	-	-	0.00%
Total Activity: 69999 - WRS/OPEB ADJUSTMENT:		**(1,369)**	**-**	**-**	**-**	**-**	**-**	**0.00%**
Total Fund: 71 - EQUIPMENT REPLACEMENT FUND EXPENSES:		**913,134**	**943,645**	**341,518**	**955,740**	**922,290**	**(21,355)**	**-2.26%**
Department: 99 - OTHER REVENUES (EXPENSES)								
71-16-48110-000	INTEREST	73,883	48,000	37,412	63,000	48,000	-	0.00%
71-16-48330-000	GAIN/(LOSS) ON RETIRE OF EQUIP	116,533	-	62,750	75,000	50,000	50,000	100.00%
71-99-42100-000	CONTRIBUTED EQUIPMENT	618,853	-	-	775,000	355,000	355,000	100.00%
Total Department: - OTHER REVENUES (EXPENSES)		**809,269**	**48,000**	**100,162**	**913,000**	**453,000**	**405,000**	**843.75%**
Total Fund: 71 - EQUIPMENT REPLACEMENT FUND SURPLUS (DEFECIT):		**1,011,529**	**89,520**	**328,268**	**941,425**	**188,490**	**98,970**	**110.56%**