# PROPOSED BUDGET

# 2026

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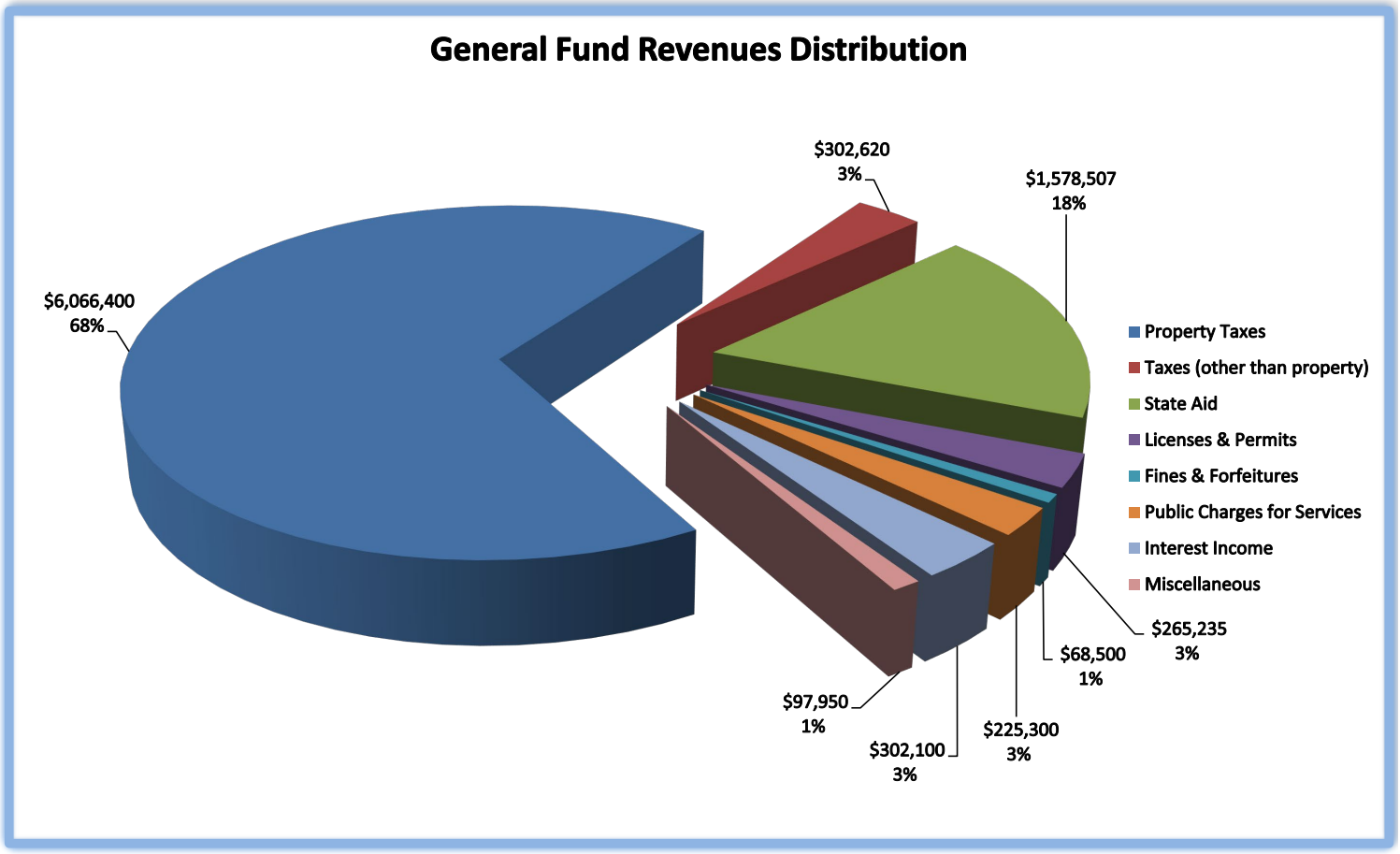
# 2026 Proposed Budget
## General Fund Revenues Summary

| | 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%** |

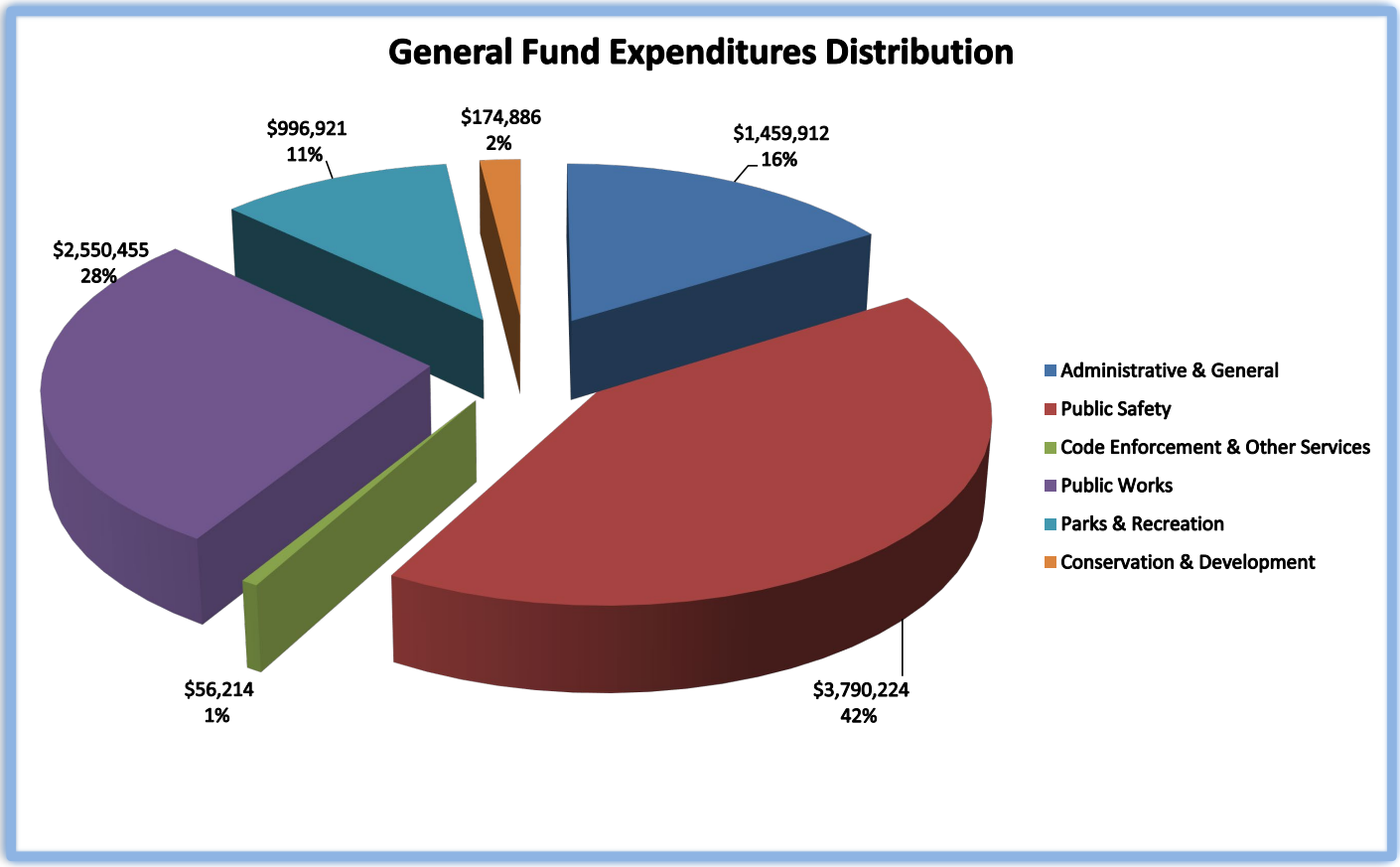
| | 2024 Actual | 2025 Budget | 2025 7 Mo. Actual | 2025 Estimated Actual | 2026 Budget | Increase (Decrease) | % Increase (Decrease) |
|---|---|---|---|---|---|---|---|
| **MISCELLANEOUS REVENUE** | | | | | | | |
| Interest Income | 553,762 | 300,000 | 282,157 | 435,000 | 300,000 | - | 0% |
| Interest 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%** |

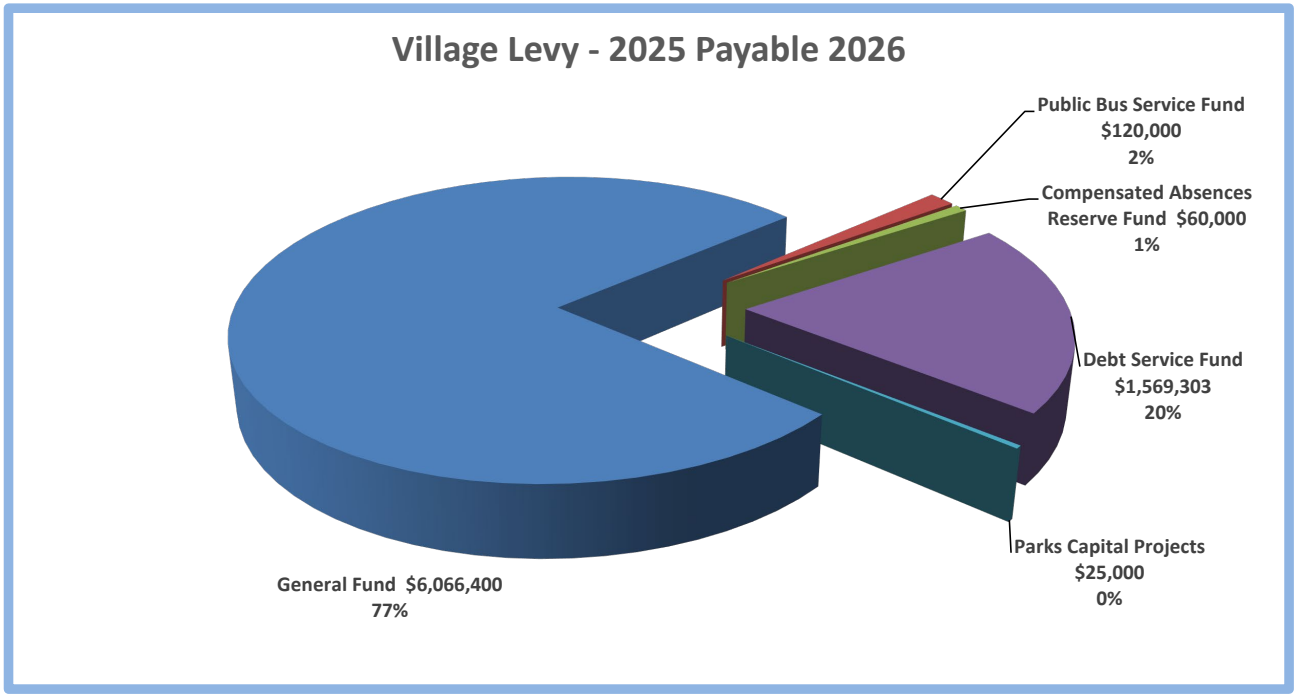


| | 2024 Actual | 2025 Budget | 2025 7 Mo. Actual | 2025 Estimated Actual | 2026 Budget | Increase (Decrease) | % Increase (Decrease) |
|---|---|---|---|---|---|---|---|
| **22 - PUBLIC BUS SERVICE FUND** | | | | | | | |
| **REVENUES** | | | | | | | |
| Property Taxes | $ 110,000 | $ 110,000 | $ 110,000 | $ 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%** |