Village of Allouez

Historically progressive

PROPOSED BUDGET

FISCAL YEAR

2027

Village of Allouez, WI
2027 Proposed Budget
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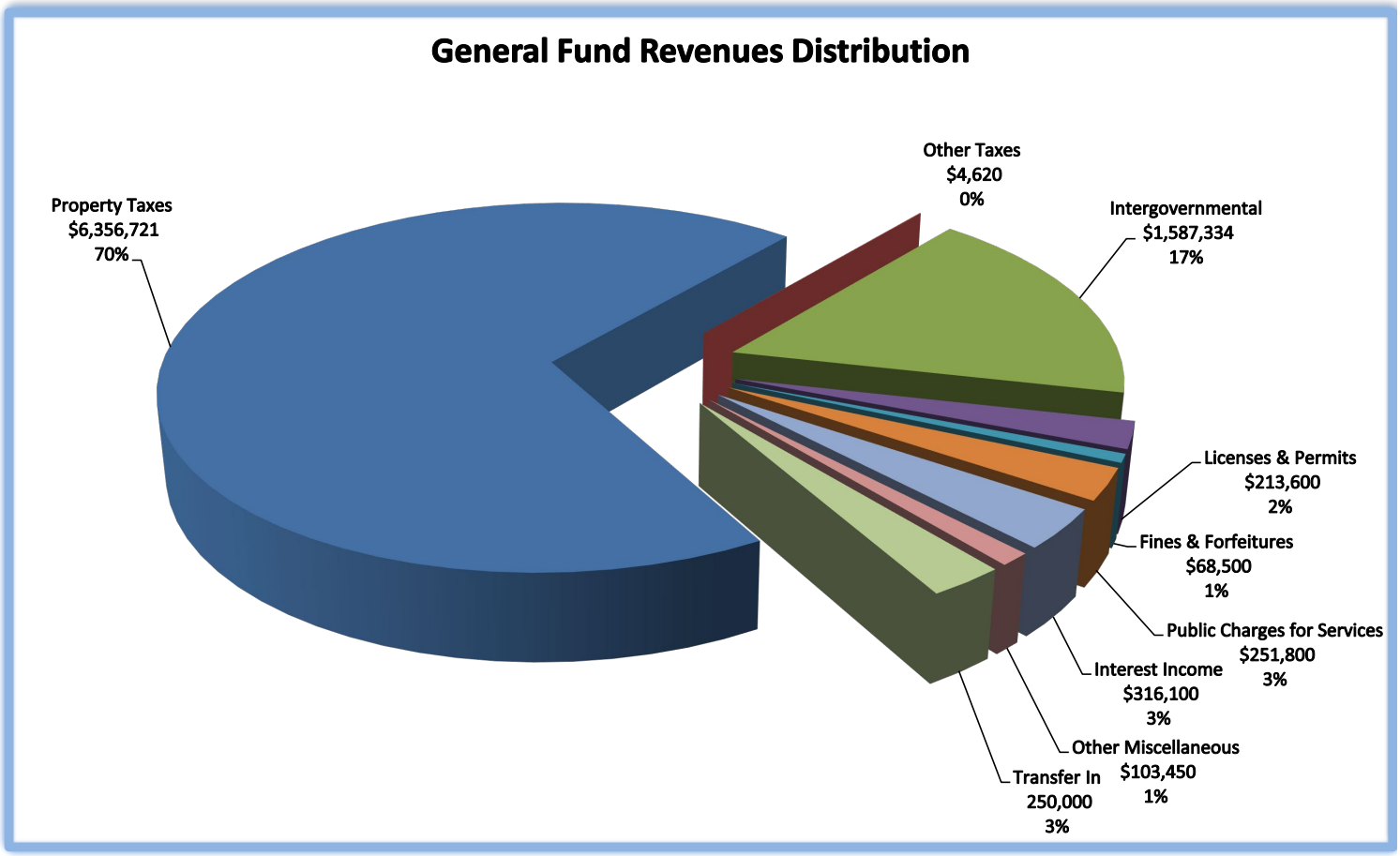
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Village of Allouez
Historically progressive

2027 Proposed Budget
General Fund Revenues Summary

	2025 Actual	2026 Budget	2026 7 Mo. Actual	2026 Estimated Actual	2027 Budget	Increase (Decrease)	% Increase (Decrease)
TAXES							
Property Taxes	$ 6,068,441	$ 6,066,400	$ 6,066,399	$ 6,066,400	$ 6,356,721	$ 290,321	5%
Room Taxes	9,575	7,000	3,286	6,000	4,000	(3,000)	-43%
Retailers Discount	120	120	70	120	120	-	0%
Interest on Taxes	-	500	-	500	500	-	0%
TOTAL TAXES	**6,078,135**	**6,074,020**	**6,069,755**	**6,073,020**	**6,361,341**	**287,321**	**5%**
INTERGOVERNMENTAL							
Shared Revenue	381,503	394,472	59,171	394,472	402,756	8,284	2%
Supplemental County and Municipal Aid	349,789	361,684	54,253	361,684	369,279	7,595	2%
Expenditure Restraint	82,789	5,117	5,117	5,117	-	(5,117)	-100%
Fire Insurance Taxes	68,382	65,000	72,857	72,857	75,000	10,000	15%
Park Lands	170	170	170	170	170	-	0%
Transportation Aids/LRIP	439,231	476,000	357,268	476,000	482,285	6,285	1%
Recycling	98,629	98,500	98,621	98,500	98,500	-	0%
Payments for Municipal Services	63,320	87,170	76,184	76,184	76,000	(11,170)	-13%
Exempt Computer Aid	11,312	11,312	11,312	11,312	11,312	-	0%
Personal Property Aid	43,255	43,255	43,255	43,255	43,255	-	0%
Video Service Provider Aid	28,377	28,377	28,377	28,377	28,377	-	0%
Other State Aid	18,920	7,450	397	7,397	400	(7,050)	-95%
TOTAL INTERGOVERNMENTAL	**1,585,677**	**1,578,507**	**806,981**	**1,575,325**	**1,587,334**	**8,827**	**1%**
LICENSES & PERMITS							
Liquor and Malt Beverage License	9,531	9,750	9,865	9,750	9,750	-	0%
Operator's Licenses	1,260	1,400	2,160	1,400	2,000	600	43%
Cigarette Licenses	500	500	500	500	500	-	0%
Video Service Provider Fees	77,394	85,000	19,030	85,000	67,000	(18,000)	-21%
Dog Licenses	1,550	1,700	1,115	1,700	1,700	-	0%
Hen Licenses	255	310	240	310	300	(10)	-3%
Peddler/2nd Hand Licenses	875	1,200	2,075	1,200	1,500	300	25%
Building Permits and Inspection Fees	72,194	99,725	96,873	99,725	120,200	20,475	21%
Zoning Permits and Fees	500	2,000	2,080	2,000	2,000	-	0%
Other Licenses and Permits	39,347	63,650	19,170	63,650	8,650	(55,000)	-86%
TOTAL LICENSES & PERMITS	**203,406**	**265,235**	**153,108**	**265,235**	**213,600**	**(51,635)**	**-19%**
FINES & FORFEITURES							
Municipal Court	55,181	60,000	33,875	60,000	60,000	-	0%
Parking Violations	5,722	7,000	4,127	7,000	7,000	-	0%
False Alarm Penalties	2,426	1,500	400	1,500	1,500	-	0%
TOTAL FINES & FORFEITURES	**63,329**	**68,500**	**38,402**	**68,500**	**68,500**	**-**	**0%**
PUBLIC CHARGES FOR SERVICES							
Clerk-Treasurer/Publication/Maps & Plats	8,561	11,200	5,478	11,200	11,000	(200)	-2%
Ambulance Fees	59,426	70,000	19,076	70,000	70,000	-	0%
Snow & Ice Control	-	200	300	200	200	-	0%
Bulk Waste Pick Up	2,918	1,000	627	1,000	1,000	-	0%
Garbage and Recycling Carts	19,740	22,000	13,580	22,000	45,000	23,000	105%
Weed Control	3,706	2,500	(375)	2,500	2,500	-	0%
Tree & Brush Control	-	500	-	500	500	-	0%
Parks and Recreation	111,913	114,900	99,149	114,900	118,100	3,200	3%
Forestry	4,869	3,000	2,428	3,000	3,500	500	17%
Engineering and Other Public Works Charges	259	-	-	-	-	-	0%
TOTAL PUBLIC CHARGES FOR SERVICES	**211,393**	**225,300**	**140,262**	**225,300**	**251,800**	**26,500**	**12%**

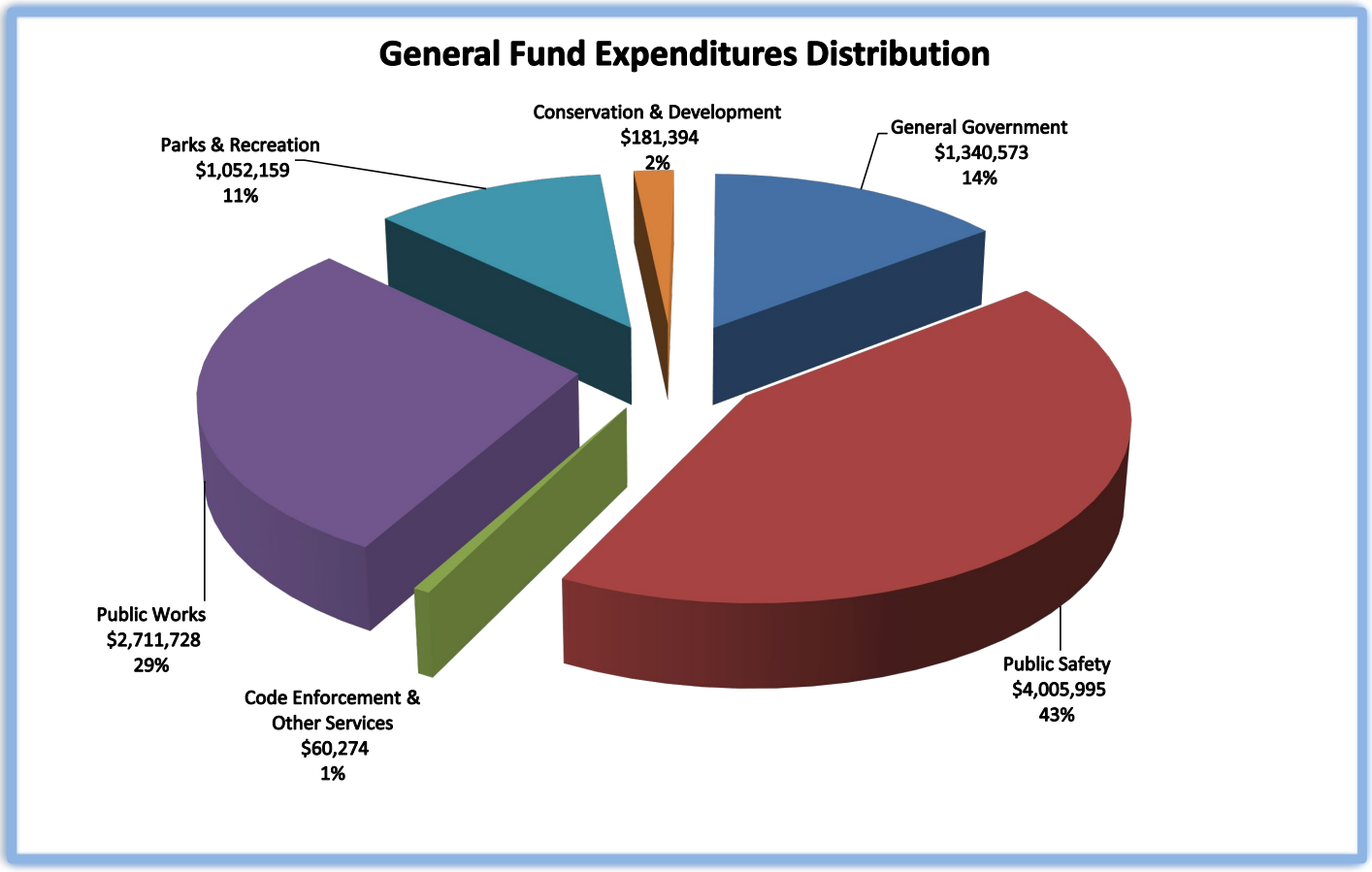
	2025 Actual	2026 Budget	2026 7 Mo. Actual	2026 Estimated Actual	2027 Budget	Increase (Decrease)	% Increase (Decrease)
MISCELLANEOUS REVENUE							
Interest Income	471,893	300,000	227,410	395,000	315,000	15,000	5%
Interest on Special Assessments	2,237	2,000	6,050	2,000	1,000	(1,000)	-50%
Other Interest Charges	515	100	260	100	100	-	0%
Facilities Use Charge/Rental/Lease	68,457	68,450	51,338	68,450	68,450	-	0%
Surplus Property Sales	960	1,000	948	1,000	1,000	-	0%
Recyclable Materials	1,363	-	-	-	-	-	0%
Donations and Gifts	8,687	7,000	10,995	7,000	7,500	500	7%
Insurance Dividends/CC Rebates	9,792	11,000	6,122	11,000	11,000	-	0%
Other Miscellaneous	31,662	10,500	17,275	10,500	15,500	5,000	48%
TOTAL MISCELLANEOUS REVENUE	**595,566**	**400,050**	**320,398**	**495,050**	**419,550**	**19,500**	**5%**
OTHER FINANCING SOURCES							
Transfer In	249,599	295,000	-	250,000	250,000	(45,000)	-15.25%
TOTAL REVENUES	**$ 8,987,104**	**$ 8,906,612**	**$ 7,528,905**	**$ 8,952,430**	**$ 9,152,125**	**$ 245,513**	**3%**



2027 Proposed Budget
General Fund Expenditures Summary

	2025 Actual	2026 Budget	2026 7 Mo. Actual	2026 Estimated Actual	2027 Budget	Increase (Decrease)	% Increase (Decrease)
GENERAL GOVERNMENT							
Village Board	$ 60,917	$ 61,517	$ 35,841	$ 61,517	$ 62,174	$ 657	1%
Municipal Justice	52,253	71,736	33,801	71,736	68,764	(2,972)	-4%
Legal Counsel	17,967	25,500	22,303	25,500	25,500	-	0%
Prosecuting Attorney	4,682	10,000	1,230	10,000	10,000	-	0%
General Administration	374,766	445,239	209,785	444,354	442,756	(2,483)	-1%
Administrator	142,310	123,805	82,622	122,985	130,455	6,650	5%
Clerk-Treasurer	128,889	137,969	80,181	141,969	149,937	11,968	9%
Election	22,126	51,671	14,313	71,671	34,661	(17,011)	-33%
Accounting	126,826	134,313	79,127	134,413	141,770	7,457	6%
Audit & Acctg. Service	17,175	11,946	3,770	11,946	12,170	224	2%
Assessor	58,551	67,060	64,212	107,260	33,905	(33,155)	-49%
Village Hall Building	106,367	225,347	59,117	225,347	110,072	(115,275)	-51%
Langlade School Site	-	-	-	-	24,000	24,000	100
Tax Refunds	(709)	-	-	-	-	-	0%
Insurance	139,257	93,810	66,303	89,255	94,410	600	1%
TOTAL GENERAL GOVERNMENT	**1,251,377**	**1,459,913**	**752,604**	**1,517,953**	**1,340,573**	**(119,340)**	**-8%**
PUBLIC SAFETY							
Police Department	1,200,758	1,233,205	611,482	1,232,097	1,286,380	53,175	4%
School Patrol	88,461	87,616	49,826	87,616	93,584	5,969	7%
Other Public Safety	742	800	362	800	850	50	6%
Fire Department	2,278,079	2,367,673	1,224,337	2,375,530	2,471,351	103,679	4%
Building Inspection	133,869	100,930	83,705	100,930	153,830	52,900	52%
TOTAL PUBLIC SAFETY	**3,701,909**	**3,790,223**	**1,969,712**	**3,796,972**	**4,005,995**	**215,772**	**6%**
OTHER SERVICES							
Code Enforcement	44,341	43,079	27,374	43,079	46,339	3,260	8%
Emergency Govt./Wgts. & Measurers	5,345	6,335	5,655	6,335	6,335	-	0%
Animal Control	6,274	6,800	3,133	6,800	7,600	800	12%
TOTAL OTHER SERVICES	**55,960**	**56,214**	**36,162**	**56,214**	**60,274**	**4,060**	**7%**
PUBLIC WORKS							
Engineering	77,808	153,235	51,306	163,235	150,121	(3,114)	-2%
DPW Administration	88,054	89,527	46,528	89,527	76,170	(13,358)	-15%
Street Dept. - Training	7,651	8,791	2,823	8,791	8,182	(608)	-7%
Street Repairs	199,924	178,895	39,643	203,895	239,513	60,618	34%
Snow & Ice Control	229,260	211,085	116,660	211,085	200,311	(10,774)	-5%
Sidewalk Snow & Ice Control	44,330	36,270	18,895	36,270	41,317	5,047	14%
Signs & Markings	39,380	47,724	25,054	47,724	44,546	(3,177)	-7%
Tree & Brush Control	106,196	139,547	54,779	147,047	103,012	(36,534)	-26%
Curb & Gutter	-	10,000	-	10,000	10,000	-	0%
Street Construction	494,966	501,000	(6,000)	501,000	651,000	150,000	30%
Street Lighting	188,395	190,000	96,654	190,000	190,000	-	0%
Sidewalk Repair	1,585	20,000	-	30,000	35,000	15,000	75%
Garbage Collection	307,639	260,765	174,200	260,765	293,183	32,418	12%
Refuse Collection	136,308	109,777	44,721	109,777	88,141	(21,635)	-20%
Leaf Collection	106,411	90,095	32,697	90,095	96,939	6,843	8%
Yard Waste Collection	63,962	66,826	25,717	66,826	52,567	(14,259)	-21%
Landfill / MRF Charges	236,711	266,250	122,420	252,622	268,000	1,750	1%
Recycling - Curbside	108,010	122,299	53,386	122,299	121,566	(733)	-1%
Sharps Collection	458	500	222	500	500	-	0%
Weed Control	7,290	12,369	2,840	12,369	9,954	(2,416)	-20%
LeBrun Road Farm	35,098	35,500	15,733	35,500	31,706	(3,794)	-11%
TOTAL PUBLIC WORKS	**2,479,436**	**2,550,454**	**918,281**	**2,589,326**	**2,711,728**	**161,274**	**6%**

	2025 Actual	2026 Budget	2026 7 Mo. Actual	2026 Estimated Actual	2027 Budget	Increase (Decrease)	% Increase (Decrease)
PARKS, RECREATION & FORESTRY							
Park Maintenance	541,138	520,459	276,265	520,459	544,491	24,032	5%
Park Security	14,884	13,995	6,526	13,995	13,995	-	0%
Park Mechanic	871	5,549	262	5,549	1,156	(4,393)	-79%
Recreation Administration	210,732	234,968	133,714	234,968	256,350	21,381	9%
Recreation Programs	67,785	73,969	35,530	73,969	77,457	3,488	5%
Forestry	126,423	147,981	98,699	155,981	158,710	10,730	7%
TOTAL PARKS, RECREATION & FORESTRY	**961,833**	**996,921**	**550,995**	**1,004,921**	**1,052,159**	**55,238**	**6%**
CONSERVATION & DEVELOPMENT							
Economic Development	**91,703**	**174,886**	**53,054**	**174,886**	**181,394**	**6,508**	4%
TOTAL EXPENDITURES	**$ 8,542,219**	**$ 9,028,612**	**$ 4,280,810**	**$ 9,140,273**	**$ 9,352,125**	**$ 323,512**	**4%**

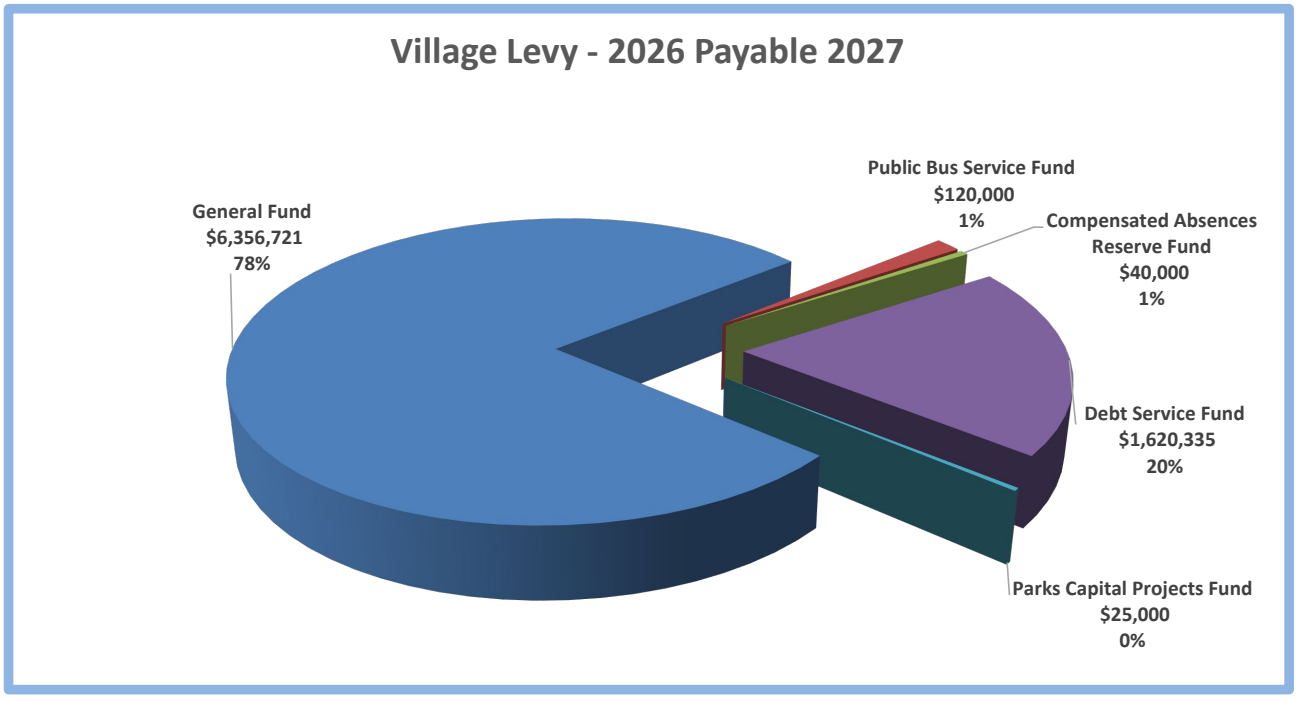


	2025 Actual	2026 Budget	2026 7 Mo. Actual	2026 Estimated Actual	2027 Budget	Increase (Decrease)	% Increase (Decrease)
22 - PUBLIC BUS SERVICE FUND							
REVENUES							
Property Taxes	$ 110,000	$ 120,000	$ 120,000	$ 120,000	$ 120,000	$ -	0%
Fund Balance Applied	-	23,680	-	23,680	34,000	10,320	44%
TOTAL REVENUES	110,000	143,680	120,000	143,680	154,000	10,320	7%
EXPENDITURES							
Public Bus Service	93,144	143,680	49,534	143,680	154,000	10,320	7%
TOTAL INCREASE (DECREASE) IN FUND BALANCE	**$ 16,856**	**$ (23,680)**	**$ 70,466**	**$ (23,680)**	**$ (34,000)**	**$ (10,320)**	**-44%**
23 - EXCESS STADIUM SALES TAX FUND							
REVENUES							
Taxes - Other	$ 190	$ -	$ -	$ 141	$ -	$ -	0%
TOTAL INCREASE (DECREASE) IN FUND BALANCE	**$ 190**	**$ -**	**$ -**	**$ 141**	**$ -**	**$ -**	**0%**
24 - COMPENSATED ABSENCES RESERVE FUND							
REVENUES							
Property Taxes	$ 30,000	$ 60,000	$ 60,000	$ 60,000	$ 40,000	$ (20,000)	-33%
Fund Balance Applied	59,752	-	-	-	-	-	0%
TOTAL REVENUES	89,752	60,000	60,000	60,000	40,000	(20,000)	-33%
EXPENDITURES							
Accumulated Leave Payout	89,752	35,175	27,918	35,175	20,000	(15,175)	-43%
TOTAL INCREASE (DECREASE) IN FUND BALANCE	**$ (59,752)**	**$ 24,825**	**$ 32,082**	**$ 24,825**	**$ 20,000**	**$ (4,825)**	**19%**
25 - AMERICAN RESCUE PLAN ACT (ARPA) FUND							
REVENUES							
ARPA Federal Aid	$ 53,577	$ -	$ -	$ -	$ -	$ -	0%
Interest Income	4,152	500	745	1,200	600	100	20%
Fund Balance Applied	53,515	26,646	-	25,946	-	(26,646)	-100%
TOTAL REVENUES	111,244	27,146	745	27,146	600	(26,546)	-98%
EXPENDITURES							
General Administration	32,239	-	-	-	-	-	0%
Engineering	68,005	27,146	-	27,146	-	(27,146)	-100%
Public Works	11,000	-	-	-	-	-	0%
TOTAL EXPENDITURES	111,244	27,146	-	27,146	-	(27,146)	-100%
TOTAL INCREASE (DECREASE) IN FUND BALANCE	**$ (53,515)**	**$ (26,646)**	**$ 745**	**$ (25,946)**	**$ 600**	**$ 27,246**	**-102%**
26 - REVOLVING LOAN FUND							
REVENUES							
Miscellaneous Income	$ 11,105	$ 13,600	$ 9,413	$ 14,465	$ 12,100	$ (1,500)	-11%
Fund Balance Applied	-	-	-	-	-	-	0%
TOTAL REVENUES	11,105	13,600	9,413	14,465	12,100	(1,500)	-11%
EXPENDITURES							
Urban Development	-	-	-	-	-	-	0%
TOTAL EXPENDITURES	-	-	-	-	-	-	0%
TOTAL INCREASE (DECREASE) IN FUND BALANCE	**$ 11,105**	**$ 13,600**	**$ 9,413**	**$ 14,465**	**$ 12,100**	**$ (1,500)**	**11%**

	2025 Actual	2026 Budget	2026 7 Mo. Actual	2026 Estimated Actual	2027 Budget	Increase (Decrease)	% Increase (Decrease)
30 - DEBT SERVICE FUND							
REVENUES							
Property Taxes	$ 1,519,597	$ 1,569,303	$ 1,569,303	$ 1,569,303	$ 1,620,335	$ 51,032	3%
Miscellaneous Revenue	235	-	-	-	-	-	0%
Premium on Debt	105,988	-	-	-	-	-	0%
Fund Balance Applied	26,990	84,753	-	84,753	-	(84,753)	-100%
TOTAL REVENUES	1,652,810	1,654,056	1,569,303	1,654,056	1,620,335	(33,721)	-2%
EXPENDITURES							
Principal on Long Term Debt	1,211,163	1,148,500	1,148,500	1,148,500	1,203,175	54,675	5%
Interest on Long Term Debt	413,788	497,981	280,964	497,981	409,585	(88,396)	-18%
Paying Agent Expense/Debt Issue	27,860	7,575	2,850	7,575	7,575	-	0%
TOTAL EXPENDITURES	1,652,810	1,654,056	1,432,314	1,654,056	1,620,335	(33,721)	-2%
TOTAL INCREASE (DECREASE) IN FUND BALANCE	**$ (26,990)**	**$ (84,753)**	**$ 136,989**	**$ (84,753)**	**$ -**	**$ 84,753**	**-100%**
DETAIL OF DEBT SERVICE PAYMENTS SUPPORTED BY PROPERTY TAX LEVY:							
Principal on Long Term Debt							
06/01/2014 General Obligation Bonds	$ 91,163	$ 93,500	$ 93,500	$ 93,500	$ 98,175	$ 4,675	5%
05/25/2017 General Obligation Notes	350,000	350,000	350,000	350,000	330,000	(20,000)	-6%
06/23/2019 General Obligation Bonds	135,000	130,000	130,000	130,000	135,000	5,000	4%
06/10/2021 General Obligation Bonds	200,000	300,000	300,000	300,000	310,000	10,000	3%
06/01/2023 General Obligation Bonds	60,000	40,000	40,000	40,000	35,000	(5,000)	-13%
06/06/2024 General Obligation Notes	375,000	65,000	65,000	65,000	150,000	85,000	131%
06/05/2025 General Obligation Notes	-	170,000	170,000	170,000	145,000	(25,000)	-15%
Total Principal Payments	$ 1,211,163	$ 1,148,500	$ 1,148,500	$ 1,148,500	$ 1,203,175	$ 54,675	5%
Interest on Long Term Debt							
06/01/2014 General Obligation Bonds	$ 34,025	$ 31,255	$ 16,329	$ 31,255	$ 28,380	$ (2,875)	-9%
05/25/2017 General Obligation Notes	25,650	15,150	10,200	15,150	4,950	(10,200)	-67%
06/23/2019 General Obligation Bonds	49,575	45,600	23,775	45,600	41,625	(3,975)	-9%
06/10/2021 General Obligation Bonds	97,230	84,730	46,115	84,730	69,480	(15,250)	-18%
06/01/2023 General Obligation Bonds	66,200	63,700	32,350	63,700	61,825	(1,875)	-3%
06/06/2024 General Obligation Notes	141,108	93,675	47,650	93,675	88,300	(5,375)	-6%
06/05/2025 General Obligation Notes	-	163,871	104,545	163,871	115,025	(48,846)	-30%
Total Interest Payments	$ 413,788	$ 497,981	$ 280,964	$ 497,981	$ 409,585	$ (88,396)	-18%

	2025 Actual	2026 Budget	2026 7 Mo. Actual	2026 Estimated Actual	2027 Budget	Increase (Decrease)	% Increase (Decrease)
41 - TAX INCREMENT FINANCING DISTRICT #1							
REVENUES							
Tax Increments	$ 1,117,870	$ 1,200,000	$ 1,338,798	$ 1,200,000	$ 845,500	$ (354,500)	-30%
Exempt Computer Aid	42,245	42,245	42,245	42,245	42,245	-	0%
Personal Property Aid	233,719	233,719	233,719	233,719	233,719	-	0%
TID Application Fee	5,500	1,000	-	1,000	1,000	-	0%
Miscellaneous Revenue	10,833	10,000	5,000	10,000	22,000	12,000	120%
TOTAL REVENUES	1,410,167	1,486,964	1,619,762	1,486,964	1,144,464	(342,500)	-23%
EXPENDITURES							
Economic Development	871,450	832,463	152,608	832,463	226,670	(605,793)	-73%
Principal on Long Term Debt	206,507	210,903	210,903	210,903	215,430	4,527	2%
Interest on Long Term Debt	36,529	30,334	27,634	30,334	24,007	(6,327)	-21%
TOTAL EXPENDITURES	1,114,486	1,073,700	391,144	1,073,700	466,107	(607,593)	-57%
TOTAL INCREASE (DECREASE) IN FUND BALANCE	**$ 295,681**	**$ 413,264**	**$ 1,228,617**	**$ 413,264**	**$ 678,357**	**$ 265,093**	**64%**
47 - PARKS CAPITAL PROJECTS FUND							
REVENUES							
Property Taxes	$ 25,000	$ 25,000	$ 25,000	$ 25,000	$ 25,000	$ -	0%
Interest Income	17,216	-	3,287	4,800	-	-	0%
Proceeds of Long Term Debt	561,078	-	-	-	-	-	0%
Fund Balance Applied	116,906	-	-	-	-	-	0%
TOTAL REVENUES	720,200	25,000	28,287	29,800	25,000	-	0%
EXPENDITURES							
Park Equipment and Improvements	710,992	25,000	20,037	25,000	25,000	-	0%
Debt Discount/Expense	9,208	-	-	-	-	-	0%
TOTAL EXPENDITURES	720,200	25,000	20,037	25,000	25,000	-	0%
TOTAL INCREASE (DECREASE) IN FUND BALANCE	**$ (116,906)**	**$ -**	**$ 8,250**	**$ 4,800**	**$ -**	**$ -**	**0%**
48 - CAPITAL PROJECTS FUND							
REVENUES							
Interest Income	$ 72,588	$ -	$ 21,606	$ 27,000	$ -	$ -	0%
Proceeds of Long Term Debt	2,283,922	-	-	-	-	-	0%
Fund Balance Applied	-	-	215,233	-	-	-	0%
TOTAL REVENUES	2,356,510	-	236,839	27,000	-	-	0%
EXPENDITURES							
Street/C&G/Sidewalk Reconstruction	1,548,283	-	70,105	-	-	-	0%
Street Equipment	494,308	-	166,734	-	-		0%
Debt Discount/Expense	36,639	-	-	-	-	-	0%
TOTAL EXPENDITURES	2,079,230	-	236,839	-	-	-	0%
TOTAL INCREASE (DECREASE) IN FUND BALANCE	**$ 277,280**	**$ -**	**$ (215,233)**	**$ 27,000**	**$ -**	**$ -**	**0%**

		2024 Actual	2025 Actual	2026 Budget	2027 Budget	Increase (Decrease)	% Increase (Decrease)
VILLAGE LEVY AND TAX RATE SUMMARY							
10	**GENERAL FUND**						
	Gross Levy	$ 5,724,756	$ 6,068,441	$ 6,188,400	$ 6,556,721	$ 368,320	6%
	Less: Fund Balance Applied	-	-	122,000	200,000	78,000	64%
	Levy	**5,724,756**	**6,068,441**	**6,066,400**	**6,356,721**	**290,321**	-5%
22	**PUBLIC BUS SERVICE FUND**						
	Gross Levy	110,000	110,000	143,680	154,000	10,320	7%
	Less: Fund Balance Applied	-	-	23,680	34,000	10,320	44%
	Levy	**110,000**	**110,000**	**120,000**	**120,000**	**-**	0%
24	**COMPENSATED ABSENCES RESERVE**						
	Gross Levy	24,816	89,752	60,000	40,000	(20,000)	-33%
	Less: Fund Balance Applied	4,816	59,752	-	-	-	0%
	Levy	**20,000**	**30,000**	**60,000**	**40,000**	**(20,000)**	-33%
26	**REVOLVING LOAN FUND**						
	Levy	**315,000**	**-**	**-**	**-**	**-**	0%
30	**DEBT SERVICE FUND**						
	Gross Levy	1,470,127	1,546,587	1,654,056	1,620,335	(33,721)	-2%
	Less: Fund Balance Applied	-	26,990	84,753	-	(84,753)	-100%
	Levy	**1,470,127**	**1,519,597**	**1,569,303**	**1,620,335**	**51,032**	3%
47	**PARKS CAPITAL PROJECTS FUND**						
	Gross Levy	25,000	141,906	25,000	25,000	-	0%
	Less: Fund Balance Applied	-	116,906	-	-	-	0%
	Levy	**25,000**	**258,812**	**25,000**	**25,000**	**-**	0%
	Total Village Levy	**$ 7,664,883**	**$ 7,986,850**	**$ 7,840,703**	**$ 8,162,056**	**$ 321,353**	4.10%
	Village Levy Tax Rate	**$ 6.20**	**$ 6.33**	**$ 6.36**	**$ 4.42**		
	Combined Village and TID #1 Tax Rate	**$ 6.48**	**$ 6.61**	**$ 6.70**	**$ 4.56**		



	2025 Actual	2026 Budget	2026 7 Mo. Actual	2026 Estimated Actual	2027 Budget	Increase (Decrease)	% Increase (Decrease)
21 SEWER UTILITY							
OPERATING REVENUES							
46410 Sewerage Service Charges	$ 3,458,328	$ 3,500,000	$ 1,739,601	$ 3,500,000	$ 3,750,000	$ 250,000	7%
46200 Private Side Lateral Charges	-	-	148,822	-	-	-	0%
44340 Sanitary Sewer Permits	1,500	1,000	4,407	1,000	1,000	-	0%
TOTAL OPERATING REVENUES	3,459,828	3,501,000	1,892,830	3,501,000	3,751,000	250,000	7%
OPERATING EXPENSES							
57410 Sewage Treatment	2,512,171	3,004,038	1,531,145	3,024,038	3,110,998	106,960	4%
57410 Depreciation	267,379	255,000	-	265,000	265,000	10,000	4%
57411 Lift Stations	3,024	10,827	5,159	10,827	4,420	(6,406)	-59%
57412 Locates/Sump Pump	6,590	29,908	2,571	29,908	3,907	(26,002)	-87%
69999 WRS and OPEB GASB Adjustments	(1,951)	-	-	-	-	-	0%
TOTAL OPERATING EXPENSES	2,787,213	3,299,773	1,538,875	3,329,773	3,384,325	84,552	3%
OPERATING INCOME	672,616	201,227	353,955	171,227	366,675	165,448	82%
NONOPERATING REVENUES (EXPENSES)							
48110 Interest Income	34,725	15,000	9,011	17,500	13,700	(1,300)	-9%
48330 Gain/(Loss) on Retirement of Equip.	(9,232)	-	-	-	-	-	0%
48910 Amortization of Premium on Debt	25,508	25,812	-	25,812	21,971	(3,841)	-15%
58200 Interest - Long-term Debt	(153,992)	(157,815)	(42,149)	(157,815)	(142,737)	15,078	-10%
58202 Debt Discount/Expense	(25,090)	-	-	-	-	-	0%
TOTAL NONOP. REVENUES (EXPENSES)	(128,081)	(117,003)	(33,139)	(114,503)	(107,066)	9,937	-8%
Change in Net Position	**$ 544,534**	**$ 84,224**	**$ 320,817**	**$ 56,724**	**$ 259,609**	**$ 175,385**	**208%**

ESTIMATED CASH BALANCE	2026 Budget	2026 Estimated Actual	2027 Budget
Cash - January 1	$ 134,606	$ 447,757	$ 356,722
Operating Income	201,227	171,227	366,675
Depreciation	255,000	265,000	265,000
Debt Repayment (Principal & Interest)	(551,428)	(527,262)	(526,965)
Cash - December 31	**$ 39,405**	**$ 356,722**	**$ 461,432**

	2025 Actual	2026 Budget	2026 7 Mo. Actual	2026 Estimated Actual	2027 Budget	Increase (Decrease)	% Increase (Decrease)
60 WATER UTILITY							
OPERATING REVENUES							
46110 Residential Water Sales	$ 2,200,829	$ 2,300,000	$ 1,074,569	$ 2,200,000	$ 2,300,000	$ -	0%
46120 Commercial Water Sales	353,811	375,000	172,933	353,000	365,000	(10,000)	-3%
46150 Multifamily Water Sales	74,261	84,000	37,127	77,000	79,000	(5,000)	-6%
46270 Private Fire Protection	34,852	36,000	17,508	36,000	36,000	-	0%
46300 Public Fire Protection	626,435	660,000	313,686	630,000	778,000	118,000	18%
46440 Institutional Water Sales	307,372	300,000	135,644	300,000	305,000	5,000	2%
46450 Public Authority Water Sales	25,891	27,300	14,126	27,300	28,000	700	3%
46000 Bulk Water Sales	3,462	4,725	-	4,000	4,000	(725)	-15%
47000 Forfeited Discounts	28,579	32,000	10,364	32,000	32,000	-	0%
47000 Rents from Water Property	105,665	94,450	41,881	68,842	56,760	(37,690)	-40%
47000 Other Revenue/Service Charges	29,167	27,000	12,481	27,000	27,000	-	0%
TOTAL OPERATING REVENUES	3,790,322	3,940,475	1,830,319	3,755,142	4,010,760	70,285	2%
OPERATING EXPENSES							
60-60 Source of Supply	1,787,132	1,672,513	860,950	1,815,013	1,829,102	156,589	9%
60-62 Pumping	74,981	100,793	51,411	100,793	114,480	13,686	14%
60-64 Water Treatment	26,541	17,157	16,228	20,157	27,923	10,767	63%
60-66 Transmission & Distribution	468,382	508,090	226,068	508,090	564,916	56,826	11%
60-90 Customer Accounting	65,703	121,460	96,764	121,460	123,596	2,137	2%
60-92 General & Administration	331,665	229,242	136,053	237,342	249,108	19,866	9%
57403 Depreciation	429,711	415,000	-	430,000	430,000	15,000	4%
57408 Taxes	24,262	(5,400)	2,972	(5,400)	(5,400)	-	0%
69999 WRS and OPEB GASB Adjustments	15,577	-	-	-	-	-	0%
TOTAL OPERATING EXPENSES	3,223,953	3,058,854	1,390,447	3,227,454	3,333,725	274,871	9%
OPERATING INCOME	566,370	881,621	439,872	527,688	677,035	(204,586)	-23%
NONOPERATING REVENUES (EXPENSES)							
42900 Amortization of Premium on Debt	23,329	26,841	-	26,841	22,918	(3,923)	-15%
57419 Interest Income	47,967	-	18,081	23,500	90	90	100%
57427 Interest - Long-term Debt	(227,086)	(233,548)	(64,951)	(233,548)	(213,089)	20,459	-9%
58210 Debt Discount/Expense	(34,239)	-	-	-	-	-	0%
TOTAL NONOP. REVENUES (EXPENSES)	(190,028)	(206,707)	(46,870)	(183,207)	(190,081)	16,626	-8%
TRANSFER OUT	(249,599)	(295,000)	-	(250,000)	(250,000)	45,000	-15%
Change in Net Position	**$ 126,742**	**$ 379,914**	**$ 393,002**	**$ 94,481**	**$ 236,954**	**$ (142,960)**	**-38%**

ESTIMATED CASH BALANCE	2026 Budget	2026 Estimated Actual	2027 Budget
Cash - January 1	$ 626,976	$ 694,004	$ 478,530
Operating Income	881,621	527,688	677,035
Transfer Out	(295,000)	(250,000)	(250,000)
Depreciation	415,000	430,000	430,000
Debt Repayment (Principal & Interest)	(894,114)	(862,038)	(873,037)
Replace pickup truck #12 and mounted message board	(55,312)	(61,124)	-
Cash - December 31	**$ 679,171**	**$ 478,530**	**$ 462,528**

	2025 Actual	2026 Budget	2026 7 Mo. Actual	2026 Estimated Actual	2027 Budget	Increase (Decrease)	% Increase (Decrease)
61 STORM WATER UTILITY							
OPERATING REVENUES							
46324 Storm Water Lateral Inspections	$ 3,451	$ 1,500	$ 1,200	$ 1,500	$ 1,500	$ -	0%
46325 Storm Water Mgmt. Site Reviews	4,994	2,000	-	2,000	2,000	-	0%
46326 Storm Water Utility Billings	943,415	934,000	479,482	934,000	1,025,340	91,340	10%
46327 Erosion Control Review	5,950	1,000	-	1,000	1,000	-	0%
46328 Fee in Lieu of Treatment Chgs.	-	1,000	-	20,000	1,000	-	0%
TOTAL OPERATING REVENUES	957,810	939,500	480,682	958,500	1,030,840	91,340	10%
OPERATING EXPENSES							
53000 Engineering	61,578	119,535	39,516	114,660	105,406	(14,129)	-12%
53100 Public Works Administration	45,478	46,939	25,521	46,939	49,594	2,655	6%
53320 Street Cleaning	80,877	80,451	37,950	80,451	69,640	(10,811)	-13%
53440 Storm Sewer	235,874	225,695	86,292	226,215	247,659	21,964	10%
53440 Depreciation	259,875	245,000	-	260,000	260,000	15,000	6%
53441 Locates - Storm	14,659	8,646	7,761	8,646	19,237	10,590	122%
53442 Storm Lateral Inspections	111	818	43	818	-	(818)	-100%
53443 Storm Water Treatment	25,669	15,000	4,016	15,000	20,000	5,000	33%
53622 Leaf Collection	4,248	4,395	1,042	4,395	3,889	(507)	-12%
69999 WRS and OPEB GASB Adjustments	6,326	-	-	-	-	-	0%
TOTAL OPERATING EXPENSES	734,695	746,479	202,140	757,124	775,425	28,945	4%
OPERATING INCOME	223,115	193,021	278,542	201,376	255,415	62,394	32%
NONOPERATING REVENUES (EXPENSES)							
48102 Interest on Special Assessments	468	-	56	850	-	-	0%
48110 Interest Income	17,903	-	-	-	-	-	0%
48910 Amortization of Premium on Debt	13,661	16,791	-	16,791	14,552	(2,239)	-13%
58200 Interest - Long-term Debt	(138,579)	(150,810)	(39,852)	(150,810)	(142,059)	8,751	-6%
58202 Debt Discount/Expense	(27,131)	-	-	-	-	-	0%
TOTAL NONOP. REVENUES (EXPENSES)	(133,677)	(134,019)	(39,796)	(133,169)	(127,507)	6,512	-5%
CAPITAL CONTRIBUTIONS	1,019,498	-	33,829	-	-	-	0%
Change in Net Position	**$ 1,108,936**	**$ 59,002**	**$ 272,575**	**$ 68,207**	**$ 127,908**	**$ 68,906**	**117%**

ESTIMATED CASH BALANCE	2026 Budget	2026 Estimated Actual	2027 Budget
Cash - January 1	$ (59,609)	$ -	$ 76,276
Operating Income	193,021	201,376	255,415
Depreciation	245,000	260,000	260,000
Debt Repayment (Principal & Interest)	(399,267)	(385,100)	(396,206)
Local share of eligible Riverview Pond construction costs	-	-	611,185
Local share of pond to be funded by debt	-	-	(611,185)
Cash - December 31	**$ (20,855)**	**$ 76,276**	**$ 195,484**

	2025 Actual	2026 Budget	2026 7 Mo. Actual	2026 Estimated Actual	2027 Budget	Increase (Decrease)	% Increase (Decrease)
71 EQUIPMENT REPLACEMENT FUND							
OPERATING REVENUES							
47432 Equipment Rental Charges	$ 964,665	$ 636,780	$ 371,430	$ 636,780	$ 636,780	$ -	0%
47434 Gasoline & Fuel Charges	19,144	21,000	10,478	21,000	21,000	-	0%
TOTAL OPERATING REVENUES	983,809	657,780	381,908	657,780	657,780	-	0%
OPERATING EXPENSES							
51400 General Administration	3,400	2,660	705	2,660	-	(2,660)	-100%
52100 Police	6,935	11,383	2,753	11,383	4,468	(6,915)	-61%
52405 Code Enforcement	303	532	140	532	279	(253)	-47%
53000 Engineering	390	1,032	1,824	1,032	779	(253)	-24%
53230 Garage	371,943	370,387	226,833	370,387	411,578	41,191	11%
53230 Depreciation	357,604	340,000	-	360,000	360,000	20,000	6%
53240 Street Machinery	39,837	31,798	23,494	31,798	50,895	19,097	60%
53310 Snow & Ice Control	32,220	29,840	12,192	29,840	30,160	320	1%
53320 Street Cleaning	7,110	8,319	4,359	8,319	8,585	266	3%
53321 Signs & Markings	353	1,314	1,284	1,314	529	(785)	-60%
53322 Tree & Brush Control	5,446	9,319	4,167	9,319	9,585	266	3%
53620 Garbage	13,148	19,979	5,174	19,979	20,378	399	2%
53621 Refuse Collection	6,278	8,319	5,135	8,319	8,585	266	3%
53622 Leaf Collection	16,603	16,606	2,725	16,606	24,692	8,086	49%
53635 Curbside Recycling	15,006	19,979	5,362	19,979	25,405	5,426	27%
53640 Weed Control	63	782	1,074	782	250	(532)	-68%
53690 LeBrun Equipment Storage	870	1,100	431	1,100	1,100	-	0%
55210 Park Mechanic	58,459	44,284	26,025	44,284	55,929	11,646	26%
57410 Sewage Treatment	597	4,660	1,857	4,660	2,000	(2,660)	-57%
69999 WRS and OPEB GASB Adjustments	5,575	-	-	-	-	-	0%
TOTAL OPERATING EXPENSES	942,139	922,291	325,534	942,291	1,015,198	92,907	10%
OPERATING INCOME (LOSS)	41,670	(264,511)	56,374	(284,511)	(357,418)	(92,907)	35%
NONOPERATING REVENUES (EXPENSES)							
48110 Interest Income	63,590	48,000	32,731	55,000	41,500	(6,500)	-14%
48330 Gain/(Loss) on Retirement of Equip.	100,515	50,000	-	50,000	-	(50,000)	-100%
TOTAL NONOP. REVENUES (EXPENSES)	164,106	98,000	32,731	105,000	41,500	(56,500)	-58%
CAPITAL CONTRIBUTIONS	765,313	355,000	-	355,000	-	(355,000)	-100%
Change in Net Position	**$ 971,088**	**$ 188,489**	**$ 89,105**	**$ 175,489**	**$ (315,918)**	**$ (504,407)**	**-268%**

ESTIMATED CASH BALANCE	2026 Budget	2026 Estimated Actual	2027 Budget
Cash - January 1	$ 2,683,237	$ 2,717,562	$ 2,498,242
Operating Income (Loss)	(264,511)	(284,511)	(357,418)
Depreciation	340,000	360,000	360,000
Interest Income	48,000	55,000	41,500
Equipment Purchases			
2026 budget/estimate	(290,863)	(349,809)	
Engineering -			
1/2 ton pickup truck			(48,000)
Public Works -			
Hitch for haul truck (#26)			(7,500)
Cold planer attachment for skid steer			(30,000)
Broom attachment for skid steer			(7,500)
Tandem axle trailer for compact roller			(5,000)
Parks -			
Replace 2017 pickup truck/transfer 2017 to DPW (#27)			(51,000)
Replace 2016 UTV (#71)			(20,000)
Public safety -			
Replace police squad (DEO)			(50,000)
Cash - December 31	**$ 2,515,863**	**$ 2,498,242**	**$ 2,373,324**

	12/31/2025 Fund Balance/ Net Position	2026 Projected Actual		12/31/2026 Fund Balance/ Net Position	2027 Proposed Budget		12/31/2027 Fund Balance/ Net Position
		Revenues	Expenditures		Revenues	Expenditures	
General Fund	$ 4,952,110	$ 8,952,430	$ (9,140,273)	$ 4,764,267	$ 9,152,125	$ (9,352,125)	$ 4,564,267
Special Revenue Funds							
Public Bus Service	255,540	120,000	(143,680)	231,860	120,000	(154,000)	197,860
Excess Stadium Sales Tax	6,444	141	-	6,585	-	-	6,585
Compensated Absences Reserve	(31,615)	60,000	(35,175)	(6,790)	40,000	(20,000)	13,210
ARPA Funds	33,094	1,200	(27,146)	7,148	600	-	7,748
Revolving Loan Fund	326,905	14,465	-	341,370	12,100	-	353,470
Total Special Revenue Funds	590,368	195,806	(206,001)	580,173	172,700	(174,000)	578,873
Debt Service Fund	183,553	1,569,303	(1,654,056)	98,800	1,620,335	(1,620,335)	98,800
Capital Projects Funds							
Tax Increment Financing District #1	2,428,276	1,486,964	(1,073,700)	2,841,540	1,144,464	(466,107)	3,519,896
Parks Capital Projects	131,687	29,800	(25,000)	136,487	25,000	(25,000)	136,487
Capital Projects	1,351,523	27,000	-	1,378,523	-	-	1,378,523
Total	3,911,486	1,543,764	(1,098,700)	4,356,550	1,169,464	(491,107)	5,034,906
Enterprise Funds							
Sewer Utility	9,546,562	3,544,312	(3,487,588)	9,603,286	3,786,671	(3,527,062)	9,862,895
Water Utility	10,453,784	3,805,483	(3,711,002)	10,548,265	4,033,768	(3,796,814)	10,785,218
Storm Water Utility	6,356,350	976,141	(907,934)	6,424,557	1,045,392	(917,484)	6,552,465
Total	26,356,696	8,325,936	(8,106,525)	26,576,107	8,865,831	(8,241,361)	27,200,578
Internal Service Fund							
Equipment Replacement	5,722,162	1,117,780	(942,291)	5,897,651	699,280	(1,015,198)	5,581,733

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:

		2027 Budget
General Fund Expenditures		$ 9,352,125
Fund Balance Policy	X	30%
Minimum Unassigned Fund Balance		$ 2,805,637

	Year of Issue	Amount of Issue	Outstanding 12/31/2026	Principal Due - 2027
Clean Water Fund Loan	2012			
Storm Water Utility		$ 658,483	$ 244,682	$ 37,827
Safe Drinking Water Loan (Revenue Bonds)	2012			
Water Utility Enterprise Fund		2,420,215	861,041	136,754
Corporate Purpose Bonds	2014			
Governmental Funds		1,870,000	899,937	98,175
Sewer Utility		960,000	462,000	50,400
Water Utility		710,000	341,687	37,275
Storm Water Utility		460,000	221,375	24,150
Total Corporate Purpose Bonds		4,000,000	1,924,999	210,000
Safe Drinking Water Loan (Revenue Bonds)	2015			
Water Utility		1,887,966	971,814	101,047
Promissory Notes	2017			
Governmental Funds		1,375,000	330,000	330,000
Sewer Utility		575,000	90,000	90,000
Water Utility		725,000	125,000	125,000
Storm Water Utility		405,000	60,000	60,000
Total Promissory Notes		3,080,000	605,000	605,000
Corporate Purpose Bonds	2019			
Governmental Funds		1,975,000	1,455,000	135,000
TID #1		570,000	180,000	60,000
Sewer Utility		970,000	685,000	45,000
Water Utility		1,055,000	745,000	50,000
Storm Water Utility		1,025,000	795,000	55,000
Total Corporate Purpose Bonds		5,595,000	3,860,000	345,000
State Trust Fund Loan	2020			
TID #1		1,350,000	650,217	155,430
Corporate Purpose Bonds	2021			
Governmental Funds		3,175,000	2,365,000	310,000
Sewer Utility		1,260,000	880,000	80,000
Water Utility		1,385,000	950,000	125,000
Storm Water Utility		840,000	635,000	75,000
Total Corporate Purpose Bonds		6,660,000	4,830,000	590,000
Corporate Purpose Bonds	2023			
Governmental Funds		1,620,000	1,420,000	35,000
Sewer Utility		680,000	625,000	-
Water Utility		870,000	785,000	25,000
Storm Water Utility		575,000	575,000	-
Total Corporate Purpose Bonds		3,745,000	3,405,000	60,000
Promissory Notes	2024			
Governmental Funds		2,390,000	1,950,000	150,000
Sewer Utility		610,000	490,000	50,000
Water Utility		870,000	805,000	30,000
Storm Water Utility		410,000	410,000	-
Total Promissory Notes		4,280,000	3,655,000	230,000
Promissory Notes	2025			
Governmental Funds		2,845,000	2,675,000	145,000
Sewer Utility		1,045,000	975,000	65,000
Water Utility		1,445,000	1,445,000	25,000
Storm Water Utility		1,145,000	1,145,000	-
Total Promissory Notes		6,480,000	6,240,000	235,000
TOTAL GENERAL OBLIGATION DEBT & REVENUE BONDS				
GOVERNMENTAL FUNDS		15,250,000	11,094,937	1,203,175
TID #1		1,920,000	830,217	215,430
SEWER UTILITY		6,100,000	4,207,000	380,400
WATER UTILITY		11,368,181	7,029,542	655,076
STORM WATER UTILITY		5,518,483	4,086,057	251,977
TOTAL GENERAL OBLIGATION DEBT & REVENUE BONDS		40,156,664	27,247,753	2,706,058

Equalized valuation of the Village		$ 1,848,199,900
Statutory limitation percentage		(x) 5%
General obligation debt limitation, per Section 67.03 of the Wisconsin Statutes		92,409,995
Total outstanding general obligation debt applicable to debt limitation	$ 25,414,898	
Less: Amounts available for financing general obligation debt		
Debt service fund (estimate)	98,800	
Net outstanding general obligation debt applicable to debt limitation		25,316,098
Legal Margin for New Debt		$ 67,093,897

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."

		2025 Actual	2026 Budget	2026 YTD thru July	2026 Esti. Actual	2027 Proposed	Increase / (Decrease)	% Increase / (Decrease)
Fund: 10 - GENERAL FUND								
Department: 10 - VILLAGE BOARD/LEGAL/PROSECUTING ATTORNEY								
Activity: 51100 - VILLAGE BOARD								
10-10-51100-110	ELECTED OFFICIALS SALARIES	50,586	50,392	27,522	50,392	50,392	-	0.00%
10-10-51100-131	SOCIAL SECURITY TAX	3,869	3,855	2,105	3,855	3,855	-	0.00%
10-10-51100-312	SUPPLIES	-	-	71	-	100	100	100.00%
10-10-51100-320	DUES & SUBSCRIPTIONS	5,674	6,070	6,068	6,070	6,627	557	9.18%
10-10-51100-330	CONFERENCES & MEETINGS	790	1,200	75	1,200	1,200	-	0.00%
Total Activity: 51100 - VILLAGE BOARD:		**60,917**	**61,517**	**35,841**	**61,517**	**62,174**	**657**	**1.07%**
Activity: 51300 - LEGAL COUNSEL								
10-10-51300-210	PROFESSIONAL SVS (LEGAL COUNS)	14,212	20,000	19,618	20,000	20,000	-	0.00%
10-10-51300-290	CONTRACTED SERVICES (RECODIF)	3,755	5,500	2,686	5,500	5,500	-	0.00%
Total Activity: 51300 - LEGAL COUNSEL:		**17,967**	**25,500**	**22,303**	**25,500**	**25,500**	**-**	**0.00%**
Activity: 51310 - PROSECUTING ATTORNEY								
10-10-51310-210	PROFESSIONAL SVS (PA)	4,682	10,000	1,230	10,000	10,000	-	0.00%
Total Activity: 51310 - PROSECUTING ATTORNEY:		**4,682**	**10,000**	**1,230**	**10,000**	**10,000**	**-**	**0.00%**
Total Department: 10 - VILLAGEBOARD/LEGAL/PA EXPENDITURES:		**83,567**	**97,017**	**59,374**	**97,017**	**97,674**	**657**	**0.68%**
Total Department: 10 - VILLAGEBOARD/LEGAL/PA SURPLUS (DEFECIT):		**(83,567)**	**(97,017)**	**(59,374)**	**(97,017)**	**(97,674)**	**(657)**	**0.68%**

		2025 Actual	2026 Budget	2026 YTD thru July	2026 Esti. Actual	2027 Proposed	Increase / (Decrease)	% Increase / (Decrease)
Fund: 10 - GENERAL FUND								
Department: 11 - MUNICIPAL JUSTICE								
Activity: MUNICIPAL JUSTICE REVENUES								
10-11-45110-000	MUNICIPAL COURT	55,181	60,000	33,875	60,000	60,000	-	0.00%
10-11-45130-000	PARKING VIOLATIONS	5,722	7,000	4,127	7,000	7,000	-	0.00%
Total Department: 11 - MUNICIPAL JUSTICE REVENUS:		**60,903**	**67,000**	**38,002**	**67,000**	**67,000**	**-**	**0.00%**
Activity: 51200 - MUNICIPAL JUSTICE								
10-11-51200-110	ELECTED OFFICIALS SALARIES	14,054	14,000	7,646	14,000	17,500	3,500	25.00%
10-11-51200-117	REGULAR WAGES (OFFICE/CLERIC)	25,354	30,831	15,777	30,831	33,733	2,902	9.41%
10-11-51200-131	SOCIAL SECURITY TAX	3,014	3,428	1,791	3,428	3,918	490	14.29%
10-11-51200-132	RETIREMENT	35	46	22	46	44	(2)	-4.78%
10-11-51200-133	HEALTH INSURANCE	164	221	88	221	185	(35)	-16.06%
10-11-51200-134	DENTAL INSURANCE	7	9	4	9	8	(1)	-10.49%
10-11-51200-290	JAIL COSTS	-	500	45	500	500	-	0.00%
10-11-51200-312	SUPPLIES	116	100	-	100	100	-	0.00%
10-11-51200-313	PRINTING & FORMS	198	200	-	200	200	-	0.00%
10-11-51200-314	POSTAGE	423	600	-	600	600	-	0.00%
10-11-51200-318	SOFTWARE MAINTENANCE AGREEMENT	7,224	17,400	7,021	17,400	7,575	(9,825)	-56.47%
10-11-51200-320	DUES & SUBSCRIPTIONS	1,272	1,250	1,005	1,250	1,250	-	0.00%
10-11-51200-330	CONFERENCES & MEETINGS	338	2,650	313	2,650	2,650	-	0.00%
10-11-51200-399	LICENSE SUSPENSION FEES	55	500	89	500	500	-	0.00%
Total Department: 11 - MUNICIPAL JUSTICE EXPENDITURES:		**52,253**	**71,736**	**33,801**	**71,736**	**68,764**	**(2,972)**	**-4.14%**
Total Department: 11 - MUNICIPAL JUSTICE SURPLUS (DEFECIT):		**8,649**	**(4,736)**	**4,201**	**(4,736)**	**(1,764)**	**2,972**	**-62.76%**

		2025 Actual	2026 Budget	2026 YTD thru July	2026 Esti. Actual	2027 Proposed	Increase / (Decrease)	% Increase / (Decrease)
Fund: 10 - GENERAL FUND								
Department: 12 - GENERAL ADMINISTRATION								
Activity: GENERAL GOVERNMENT REVENUES								
10-12-41110-000	GENERAL PROPERTY TAXES	6,068,441	6,066,400	6,066,399	6,066,400	6,356,721	290,321	4.79%
10-12-41210-000	ROOM TAX FEES	9,575	7,000	3,286	6,000	4,000	(3,000)	-42.86%
10-12-41222-000	RETAILERS DISCOUNT (SALES TAX)	120	120	70	120	120	-	0.00%
10-12-41310-000	TAXES FROM WATER UTILITY	249,599	295,000	-	250,000	250,000	(45,000)	-15.25%
10-12-41800-000	INTEREST ON TAXES	-	500	-	500	500	-	0.00%
10-12-43410-000	SHARED REVENUES	381,503	394,472	59,171	394,472	402,756	8,284	2.10%
10-12-43410-001	SUPPLEMENTAL CO AND MUNICIPAL AID	349,789	361,684	54,253	361,684	369,279	7,595	2.10%
10-12-43411-000	EXPEND. RESTRAINT PAYMENT	82,789	5,117	5,117	5,117	-	(5,117)	-100.00%
10-12-43610-000	PAYMENTS FOR MUNICIPAL SERVICE	63,320	87,170	76,184	76,184	76,000	(11,170)	-12.81%
10-12-43660-000	PYMT IN LIEU OF TAXES - 70.114	389	450	397	397	400	(50)	-11.11%
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	31,073	-	0.00%
10-12-43699-000	OTHER STATE AID	748	-	-	-	-	-	0.00%
10-12-44110-000	LIQUOR & MALT BEVERAGE	9,531	9,750	9,865	9,750	9,750	-	0.00%
10-12-44111-000	OPERATOR'S LICENSES	1,260	1,400	2,160	1,400	2,000	600	42.86%
10-12-44122-000	CIGARETTE LICENSES	500	500	500	500	500	-	0.00%
10-12-44123-000	VIDEO SERVICE PROVIDER FEE	77,394	85,000	19,030	85,000	67,000	(18,000)	-21.18%
10-12-44124-000	PEDDLER/2ND HAND PERMITS	875	1,200	2,075	1,200	1,500	300	25.00%
10-12-44220-000	DOG LICENSES	1,550	1,700	1,115	1,700	1,700	-	0.00%
10-12-44240-000	HEN LICENSES	255	310	240	310	300	(10)	-3.23%
10-12-44250-000	BEE KEEPING	-	-	30	-	-	-	0.00%
10-12-44920-000	PICNIC BEER PERMITS	220	200	140	200	200	-	0.00%
10-12-46110-000	CLERK - TREASURER	7,695	10,000	4,450	10,000	10,000	-	0.00%
10-12-46111-000	PUBLICATION FEES	866	1,200	1,028	1,200	1,000	(200)	-16.67%
10-12-46900-000	WATER SUPPLY CAPACITY CHARGE	1,646	-	942	-	-	-	0.00%
10-12-48100-000	INTEREST GENERAL FUND	471,893	300,000	227,410	395,000	315,000	15,000	5.00%
10-12-48101-000	INTEREST - FALSE ALARMS, WEEDS	515	100	260	100	100	-	0.00%
10-12-48102-000	INTEREST ON ASSESSMENTS	2,237	2,000	6,050	2,000	1,000	(1,000)	-50.00%
10-12-48150-000	INVESTMENT GAINS	10,502	-	-	-	5,000	5,000	100.00%
10-12-48201-000	FACILITIES USE CHARGE	68,450	68,450	51,338	68,450	68,450	-	0.00%
10-12-48210-000	LEASE REVENUE	7	-	-	-	-	-	0.00%
10-12-48600-000	OTHER - MISC	10,112	8,500	4,646	8,500	8,500	-	0.00%
10-12-48910-000	INSURANCE DIVIDENDS/REFUNDS	3,203	3,500	3,516	3,500	3,500	-	0.00%
10-12-48920-000	CR CARD REBATE	6,589	7,500	2,606	7,500	7,500	-	0.00%
Total Department: 12 - GENERAL GOVERNMENT REVENUS:		**7,964,517**	**7,802,167**	**6,685,222**	**7,840,128**	**8,045,720**	**243,553**	**3.12%**

		2025 Actual	2026 Budget	2026 YTD thru July	2026 Esti. Actual	2027 Proposed	Increase / (Decrease)	% Increase / (Decrease)
Activity: 51400 - GENERAL ADMINISTRATION								
10-12-51400-117	REGULAR WAGES (OFFICE/CLERIC)	171,956	180,980	99,665	180,980	192,560	11,579	6.40%
10-12-51400-119	OVERTIME WAGES	243	1,500	259	1,500	1,500	-	0.00%
10-12-51400-120	SEASONAL WAGES	5,122	-	2,144	-	-	-	0.00%
10-12-51400-131	SOCIAL SECURITY TAX	13,004	13,419	7,520	13,419	14,293	874	6.51%
10-12-51400-132	RETIREMENT	11,981	13,139	7,195	13,139	14,069	931	7.08%
10-12-51400-133	HEALTH INSURANCE	51,902	47,808	24,139	47,808	46,178	(1,630)	-3.41%
10-12-51400-134	DENTAL INSURANCE	2,819	2,471	1,398	2,471	2,502	31	1.25%
10-12-51400-135	LIFE INSURANCE	151	151	80	151	155	4	2.46%
10-12-51400-139	TUITION REIMBURSEMENT	-	-	-	-	2,000	2,000	100.00%
10-12-51400-210	EAP/COBRA	2,060	2,100	1,442	2,600	2,780	680	32.38%
10-12-51400-220	TELEPHONE	3,585	4,000	2,184	3,700	4,000	-	0.00%
10-12-51400-225	INTERNET/WEBSITE	13,411	15,000	10,603	15,000	15,000	-	0.00%
10-12-51400-226	CREDIT CARD FEES	5,104	3,500	(7,702)	5,000	5,000	1,500	42.86%
10-12-51400-312	OFFICE SUPPLIES & EXPENSE	9,562	9,500	3,520	9,500	10,000	500	5.26%
10-12-51400-313	PRINTING & FORMS	-	-	29	-	-	-	0.00%
10-12-51400-314	POSTAGE	2,079	4,000	5,599	3,500	3,500	(500)	-12.50%
10-12-51400-318	SOFTWARE MAINTENANCE AGREEMENT	540	8,750	4,441	8,865	9,000	250	2.86%
10-12-51400-319	COMPUTER MAINTENANCE	52,486	65,000	31,031	55,000	65,000	-	0.00%
10-12-51400-320	DUES & SUBSCRIPTIONS	273	300	279	300	300	-	0.00%
10-12-51400-330	CONFERENCES & MEETINGS	114	2,000	-	2,000	2,000	-	0.00%
10-12-51400-340	POSTAGE MACHINE LEASE	1,874	2,500	1,529	2,100	2,500	-	0.00%
10-12-51400-391	EMPLOYEE WELLNESS	3,435	2,000	991	2,000	2,000	-	0.00%
10-12-51400-530	COPIER LEASES	5,831	5,800	2,493	5,800	6,000	200	3.45%
10-12-51400-542	EQUIPMENT CHARGES	480	320	185	320	320	-	0.00%
10-12-51400-650	MILEAGE REIMBURSEMENT	131	-	49	100	100	100	100.00%
10-12-51400-810	OUTLAY - EQUIPMENT	-	1,000	-	1,000	1,000	-	0.00%
10-12-51400-812	OUTLAY - HARDWARE PURCHASES	3,012	29,000	1,164	29,000	15,000	(14,000)	-48.28%
Total Activity: 51400 - GENERAL ADMINISTRATION:		**361,154**	**414,238**	**200,238**	**405,253**	**416,756**	**2,518**	**0.61%**
Activity: 51410 - ADMINISTRATOR								
10-12-51410-111	PROFESSIONAL SALARIES	105,553	88,877	60,636	88,877	95,031	6,154	6.92%
10-12-51410-131	SOCIAL SECURITY TAX	7,476	6,276	4,279	6,276	6,741	465	7.40%
10-12-51410-132	RETIREMENT	7,344	6,399	4,366	6,399	6,890	491	7.67%
10-12-51410-133	HEALTH INSURANCE	18,339	17,291	11,064	17,291	16,691	(600)	-3.47%
10-12-51410-134	DENTAL INSURANCE	15	-	584	-	840	840	100.00%
10-12-51410-135	LIFE INSURANCE	543	472	305	472	472	-	0.00%
10-12-51410-220	CELLPHONE	663	480	178	360	480	-	0.00%
10-12-51410-312	SUPPLIES	-	200	-	-	-	(200)	-100.00%
10-12-51410-320	DUES & SUBSCRIPTIONS	765	900	584	900	900	-	0.00%
10-12-51410-330	CONFERENCES & MEETINGS	237	1,500	97	1,500	1,500	-	0.00%

		2025 Actual	2026 Budget	2026 YTD thru July	2026 Esti. Actual	2027 Proposed	Increase / (Decrease)	% Increase / (Decrease)
10-12-51410-542	EQUIPMENT CHARGES	1,375	910	530	910	910	-	0.00%
10-12-51410-650	MILEAGE REIMBURSEMENT	-	500	-	-	-	(500)	-100.00%
Total Activity: 51410 - ADMINISTRATOR:		**142,310**	**123,805**	**82,622**	**122,985**	**130,455**	**6,650**	**5.37%**
Activity: 51420 - CLERK-TREASURER								
10-12-51420-111	PROFESSIONAL SALARIES	72,120	80,968	44,902	80,968	87,966	6,998	8.64%
10-12-51420-131	SOCIAL SECURITY TAX	5,161	5,854	3,200	5,854	6,295	441	7.53%
10-12-51420-132	RETIREMENT	5,018	5,830	3,233	5,830	6,378	548	9.40%
10-12-51420-133	HEALTH INSURANCE	26,198	28,818	14,752	28,818	27,818	(999)	-3.47%
10-12-51420-134	DENTAL INSURANCE	1,295	1,360	778	1,360	1,400	41	3.00%
10-12-51420-290	CONTRACTED SERVICES - TAXES	9,333	9,400	9,338	9,400	9,400	-	0.00%
10-12-51420-312	SUPPLIES	70	100	-	100	100	-	0.00%
10-12-51420-314	POSTAGE - TAXES	3,239	3,550	3,497	3,550	3,700	150	4.23%
10-12-51420-318	SOFTWARE MAINTENANCE AGREEMENT	180	200	105	200	180	(20)	-10.00%
10-12-51420-320	DUES & SUBSCRIPTIONS	160	190	70	190	200	10	5.26%
10-12-51420-328	LEGAL ADVERTISING	1,762	1,200	266	1,200	1,000	(200)	-16.67%
10-12-51420-330	CONFERENCE & MEETINGS	498	500	40	500	500	-	0.00%
10-12-51420-550	BANK SERVICE/INVESTMENT FEES	3,856	-	-	4,000	5,000	5,000	100.00%
Total Activity: 51420 - CLERK-TREASURER:		**128,889**	**137,969**	**80,181**	**141,969**	**149,937**	**11,968**	**8.67%**
Activity: 51440 - ELECTION								
10-12-51440-117	REGULAR WAGES	1,288	-	829	-	1,396	1,396	100.00%
10-12-51440-119	OVERTIME WAGES	776	2,500	603	2,500	2,500	-	0.00%
10-12-51440-131	SOCIAL SECURITY TAX	222	191	129	191	293	102	53.32%
10-12-51440-132	RETIREMENT	143	180	103	180	282	102	56.92%
10-12-51440-133	HEALTH INSURANCE	749	-	817	-	371	371	100.00%
10-12-51440-134	DENTAL INSURANCE	36	-	39	-	17	17	100.00%
10-12-51440-135	LIFE INSURANCE	2	-	-	-	1	1	100.00%
10-12-51440-290	VOTING MACHINE MAINTENANCE	2,503	3,000	719	3,000	3,000	-	0.00%
10-12-51440-292	ELECTION INSPECTORS	9,446	27,000	5,237	27,000	14,000	(13,000)	-48.15%
10-12-51440-313	PRINTING & FORMS	197	3,000	2,464	3,000	3,000	-	0.00%
10-12-51440-314	POSTAGE	2,757	9,000	-	9,000	4,000	(5,000)	-55.56%
10-12-51440-315	COUNTY BALLOT/LEGAL COSTS	644	800	954	800	1,000	200	25.00%
10-12-51440-328	LEGAL ADVERTISING	933	1,300	472	1,300	1,000	(300)	-23.08%
10-12-51440-338	SCHOOL	414	1,300	516	1,300	800	(500)	-38.46%
10-12-51440-349	OTHER OPERATING SUPPLIES	2,016	3,400	1,431	3,400	3,000	(400)	-11.76%
10-12-51440-810	OUTLAY - EQUIPMENT	-	-	-	20,000	-	-	0.00%
Total Activity: 51440 - ELECTION:		**22,126**	**51,671**	**14,313**	**71,671**	**34,661**	**(17,011)**	**-32.92%**

		2025 Actual	2026 Budget	2026 YTD thru July	2026 Esti. Actual	2027 Proposed	Increase / (Decrease)	% Increase / (Decrease)
Activity: 51510 - ACCOUNTING								
10-12-51510-111	PROFESSIONAL SALARIES	71,628	75,177	41,034	75,177	80,383	5,206	6.92%
10-12-51510-131	SOCIAL SECURITY TAX	5,042	5,295	2,886	5,295	5,684	389	7.35%
10-12-51510-132	RETIREMENT	4,984	5,413	2,954	5,413	5,828	415	7.67%
10-12-51510-133	HEALTH INSURANCE	9,606	10,566	5,409	10,566	10,200	(366)	-3.47%
10-12-51510-134	DENTAL INSURANCE	434	456	261	456	470	14	2.99%
10-12-51510-135	LIFE INSURANCE	374	380	196	380	380	-	0.00%
10-12-51510-318	SOFTWARE MAINTENANCE AGREEMENT	32,836	34,325	25,388	34,325	36,025	1,700	4.95%
10-12-51510-320	ACCOUNTANT DUES & SUBSCRIPTION	780	700	723	800	800	100	14.29%
10-12-51510-330	CPE	1,142	2,000	276	2,000	2,000	-	0.00%
Total Activity: 51510 - ACCOUNTING:		**126,826**	**134,313**	**79,127**	**134,413**	**141,770**	**7,457**	**5.55%**
Activity: 51520 - AUDIT AND ACCOUNTING SERVICES								
10-12-51520-210	AUDIT SERVICES	17,175	9,946	3,770	9,946	10,170	224	2.25%
10-12-51520-290	CONTRACTED SERVICES	-	2,000	-	2,000	2,000	-	0.00%
Total Activity: 51520 - AUDIT AND ACCOUNTING SERVICES:		**17,175**	**11,946**	**3,770**	**11,946**	**12,170**	**224**	**1.88%**
Activity: 51530 - ASSESSOR								
10-12-51530-149	BOARD OF REVIEW	76	140	-	140	95	(45)	-32.14%
10-12-51530-210	PROFESSIONAL SERVICES	51,590	59,220	61,245	99,420	30,210	(29,010)	-48.99%
10-12-51530-312	SUPPLIES	-	800	445	800	100	(700)	-87.50%
10-12-51530-314	POSTAGE	197	3,900	-	3,900	500	(3,400)	-87.18%
10-12-51530-318	SOFTWARE MAINT AGREEMENTS	6,688	3,000	2,522	3,000	3,000	-	0.00%
Total Activity: 51530 - ASSESSOR:		**58,551**	**67,060**	**64,212**	**107,260**	**33,905**	**(33,155)**	**-49.44%**
Activity: 51600 - VILLAGE HALL BUILDING								
10-12-51600-117	REGULAR WAGES	15,965	16,899	7,811	16,899	17,452	553	3.27%
10-12-51600-119	OVERTIME WAGES	119	100	30	100	100	0	0.42%
10-12-51600-120	SEASONAL/PART-TIME WAGES PKVHALL	261	536	120	536	942	407	75.91%
10-12-51600-131	SOCIAL SECURITY TAX	1,244	1,302	588	1,302	1,376	74	5.68%
10-12-51600-132	RETIREMENT	1,121	1,224	565	1,224	1,273	49	3.97%
10-12-51600-133	HEALTH INSURANCE	1,577	2,882	2,762	2,882	5,378	2,496	86.63%
10-12-51600-134	DENTAL INSURANCE	178	144	123	144	220	76	52.84%
10-12-51600-135	LIFE INSURANCE	35	22	18	22	43	20	90.59%
10-12-51600-221	ELECTRICITY	4,954	5,700	2,647	5,700	5,500	(200)	-3.51%
10-12-51600-222	GAS HEAT	2,293	3,000	2,044	3,000	3,000	-	0.00%
10-12-51600-223	WATER & SEWER	1,373	1,500	786	1,500	1,750	250	16.67%
10-12-51600-290	CONTRACTED SERVICES	36,088	39,000	24,654	39,000	39,000	-	0.00%
10-12-51600-350	GROUNDS MAINTENANCE	152	500	-	500	500	-	0.00%
10-12-51600-364	REPAIRS & MAINTENANCE	17,472	19,000	5,177	19,000	19,000	-	0.00%
10-12-51600-415	JANITORAL SUPPLIES	4,519	4,500	3,165	4,500	5,000	500	11.11%

		2025 Actual	2026 Budget	2026 YTD thru July	2026 Esti. Actual	2027 Proposed	Increase / (Decrease)	% Increase / (Decrease)
10-12-51600-542	EQUIPMENT CHARGES	3,090	2,040	1,190	2,040	2,040	-	0.00%
10-12-51600-810	OUTLAY - EQUIPMENT	9,961	5,000	5,007	5,000	7,500	2,500	50.00%
10-12-51600-820	OUTLAY - IMPROVEMENTS	5,966	122,000	2,430	122,000	-	(122,000)	-100.00%
Total Activity: 51600 - VILLAGE HALL BUILDING:		**106,367**	**225,347**	**59,117**	**225,347**	**110,072**	**(115,275)**	**-51.15%**
Activity: 51610 - LANGLADE SCHOOL SITE								
10-12-51610-221	ELECTRICITY	-	-	-	-	5,000	5,000	100.00%
10-12-51610-222	GAS HEAT	-	-	-	-	2,500	2,500	100.00%
10-12-51610-223	WATER & SEWER	-	-	-	-	5,000	5,000	100.00%
10-12-51610-290	CONTRACTED SERVICES	-	-	-	-	6,000	6,000	100.00%
10-12-51610-350	GROUNDS MAINTENANCE	-	-	-	-	500	500	100.00%
10-12-51610-364	REPAIRS & MAINTENANCE	-	-	-	-	5,000	5,000	100.00%
Total Activity: 51610 - LANGLADE SCHOOL SITE:		**-**	**-**	**-**	**-**	**24,000**	**24,000**	**100.00%**
Activity: 51910 - TAX REFUNDS								
10-12-51910-730	REFUND/PAYMENT	(709)	-	-	-	-	-	0.00%
Total Activity: 51910 - TAX REFUNDS:		**(709)**	**-**	**-**	**-**	**-**	**-**	**0.00%**
Activity: 51930 - INSURANCE								
10-12-51930-511	PROPERTY INSURANCE (LOCAL GOV)	15,449	17,600	18,489	17,750	18,250	650	3.69%
10-12-51930-513	LIABILITY INSURANCE	18,243	19,000	11,137	16,710	17,000	(2,000)	-10.53%
10-12-51930-514	PROFESSIONAL LIABILITY INS.	14,715	15,250	9,493	14,235	14,650	(600)	-3.93%
10-12-51930-516	WORKERS COMPENSATION	84,810	36,500	23,165	35,200	39,000	2,500	6.85%
10-12-51930-517	CRIME/CYBER SECURITY	5,223	5,400	3,538	5,300	5,450	50	0.93%
10-12-51930-519	EMPLOYEE BONDS	-	60	67	60	60	-	0.00%
10-12-51930-522	UNEMPLOYMENT COMP INSURANCE	817	-	414	-	-	-	0.00%
Total Activity: 51930 - INSURANCE:		**139,257**	**93,810**	**66,303**	**89,255**	**94,410**	**600**	**0.64%**
Activity: 56670 - ECONOMIC DEVELOPMENT								
10-12-56670-111	PROFESSIONAL SALARIES	59,341	61,946	33,814	61,946	66,235	4,289	6.92%
10-12-56670-117	REGULAR WAGES	-	58,860	-	58,860	58,000	(860)	-1.46%
10-12-56670-131	SOCIAL SECURITY TAX	4,292	8,680	2,446	8,680	4,687	(3,993)	-46.00%
10-12-56670-132	RETIREMENT	4,129	8,698	2,435	8,698	4,802	(3,896)	-44.79%
10-12-56670-133	HEALTH INSURANCE	15,719	17,291	8,851	17,291	16,691	(600)	-3.47%
10-12-56670-134	DENTAL INSURANCE	777	816	467	816	840	24	3.00%
10-12-56670-135	LIFE INSURANCE	49	111	28	111	54	(57)	-51.30%
10-12-56670-220	CELLPHONE	414	335	777	335	335	-	0.00%
10-12-56670-290	ADVANCE	-	-	1,551	-	1,600	1,600	100.00%
10-12-56670-291	OTHER CONTRACTED SERVICES	-	-	-	-	10,000	10,000	100.00%
10-12-56670-292	VILLAGE MARKETING	2,590	5,600	-	5,600	5,600	-	0.00%
10-12-56670-318	SOFTWARE MAINTENANCE AGREEMENT	180	190	105	190	190	-	0.00%
10-12-56670-320	DUES & SUBSCRIPTIONS	2,377	9,060	1,941	9,060	9,060	-	0.00%

		2025 Actual	2026 Budget	2026 YTD thru July	2026 Esti. Actual	2027 Proposed	Increase / (Decrease)	% Increase / (Decrease)
10-12-56670-330	CONFERENCES & MEETINGS	175	1,700	-	1,700	1,700	-	0.00%
10-12-56670-542	EQUIPMENT CHARGES	1,660	1,100	640	1,100	1,100	-	0.00%
10-12-56670-650	MILEAGE REIMB - DIRECTOR PLANNING/DEVELOPMEI	-	500	-	500	500	-	0.00%
Total Activity: 56670 - ECONOMIC DEVELOPMENT:		**91,703**	**174,886**	**53,054**	**174,886**	**181,394**	**6,508**	**3.72%**
Activity: 59900 - CONTINGENCY								
10-12-59900-730	CBCWA - WATER SUP CAPACITY CHG	1,646	-	1,470	-	-	-	0.00%
10-12-59900-740	UNCLASSIFIED	(639)	1,000	178	1,000	1,000	-	0.00%
10-12-59900-750	CONTINGENCY	2,659	25,000	7,901	33,100	20,000	(5,000)	-20.00%
10-12-59900-770	WAGE & HEALTH CONTINGENCY	9,945	5,000	-	5,000	5,000	-	0.00%
Total Activity: 59900 - CONTINGENCY:		**13,611**	**31,000**	**9,548**	**39,100**	**26,000**	**(5,000)**	**-16.13%**
Total Department: 12 - GENERAL GOVERNMENT EXPENDITURES:		**1,207,260**	**1,466,046**	**712,486**	**1,524,086**	**1,355,530**	**(110,516)**	**-7.54%**
Total Department: 12 - GENERAL GOVERNMENT SURPLUS (DEFECIT):		**6,757,257**	**6,336,121**	**5,972,736**	**6,316,042**	**6,690,189**	**354,069**	**5.59%**

		2025 Actual	2026 Budget	2026 YTD thru July	2026 Esti. Actual	2027 Proposed	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)	68,382	65,000	72,857	72,857	75,000	10,000	15.38%
10-13-46220-000	FEES FOR SERVICES	450	-	-	-	-	-	0.00%
10-13-46230-000	AMBULANCE FEES	58,976	70,000	19,076	70,000	70,000	-	0.00%
Total Department: 13 - FIRE AND RESCUE REVENUES:		**127,808**	**135,000**	**91,933**	**142,857**	**145,000**	**10,000**	**7.41%**
Activity: 52200 - FIRE DEPARTMENT								
10-13-52200-220	TELEPHONE	1,443	1,500	723	1,500	1,500	-	0.00%
10-13-52200-221	ELECTRICITY	12,332	11,500	5,985	11,500	13,000	1,500	13.04%
10-13-52200-222	GAS HEAT	3,810	4,000	3,230	4,000	4,000	-	0.00%
10-13-52200-223	WATER & SEWER	4,196	4,500	2,330	4,500	4,750	250	5.56%
10-13-52200-290	CONTRACTED SERVICES GREEN BAY	2,167,424	2,263,757	1,129,353	2,263,757	2,347,875	84,118	3.72%
10-13-52200-291	CONTRACTED SVC 2% FIRE DUES	68,382	65,000	72,857	72,857	75,000	10,000	15.38%
10-13-52200-364	REPAIRS & MAINTENANCE	14,339	14,000	8,986	14,000	15,000	1,000	7.14%
10-13-52200-810	OUTLAY - EQUIPMENT	2,219	-	-	-	-	-	0.00%
Total Activity: 52200 - FIRE DEPARTMENT:		**2,274,145**	**2,364,257**	**1,223,463**	**2,372,114**	**2,461,125**	**96,868**	**4.10%**
Activity: 52201 - FIRE DEPARTMENT - MAINTENANCE								
10-13-52201-117	REGULAR WAGES	2,530	2,833	613	2,833	6,561	3,728	131.57%
10-13-52201-119	OVERTIME WAGES	507	100	-	100	499	399	400.28%
10-13-52201-120	SEASONAL WAGES	41	-	-	-	-	-	0.00%
10-13-52201-131	SOCIAL SECURITY TAX	230	224	46	224	524	300	133.59%
10-13-52201-132	RETIREMENT	211	211	44	211	512	301	142.38%
10-13-52201-133	HEALTH INSURANCE	391	-	162	-	2,040	2,040	100.00%
10-13-52201-134	DENTAL INSURANCE	20	42	7	42	76	34	81.51%
10-13-52201-135	LIFE INSURANCE	3	5	1	5	15	9	181.85%
Total Activity: 52201 - FIRE DEPARTMENT - MAINTENANCE:		**3,934**	**3,416**	**874**	**3,416**	**10,226**	**6,811**	**199.40%**
Total Department: 13 - FIRE AND RESCUE EXPENDITURES:		**2,278,079**	**2,367,673**	**1,224,337**	**2,375,530**	**2,471,351**	**103,679**	**4.38%**
Total Department: 13 - FIRE AND RESCUE SURPLUS (DEFECIT):		**(2,150,271)**	**(2,232,673)**	**(1,132,404)**	**(2,232,673)**	**(2,326,351)**	**(93,679)**	**4.20%**

		2025 Actual	2026 Budget	2026 YTD thru July	2026 Esti. Actual	2027 Proposed	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	1,000	500	3,500	500	3,000	2,500	500.00%
10-14-44310-000	BUILDING/OCC/EC PERMITS	42,336	54,503	68,065	54,503	75,000	20,497	37.61%
10-14-44320-000	ELECTRICAL PERMITS	8,676	13,674	6,920	13,674	14,000	326	2.38%
10-14-44330-000	PLUMBING PERMITS/SEWER PERMITS	6,573	12,474	4,620	12,474	12,000	(474)	-3.80%
10-14-44343-000	HVAC PERMITS	11,502	17,674	6,470	17,674	15,000	(2,674)	-15.13%
10-14-44350-000	BUILDING CONTRACTORS LICENSES	1,310	300	6,620	300	300	-	0.00%
10-14-44360-000	ELECTRICAL CONTRACTORS LICENSE	-	100	170	100	100	-	0.00%
10-14-44410-000	ZONING FEES	500	2,000	2,080	2,000	2,000	-	0.00%
10-14-44420-000	CSM REVIEW	-	-	-	-	300	300	100.00%
10-14-44940-000	SIGNS, PERM. & TEMP	798	500	100	500	500	-	0.00%
10-14-46100-000	BUILDING PERMIT LISTS	-	-	408	-	-	-	0.00%
Total Activity: INSPECTION/CODE ENFORCEMENT REVENUES:		**72,694**	**101,725**	**98,953**	**101,725**	**122,200**	**20,475**	**20.13%**
Activity: 52400 - INSPECTION								
10-14-52400-117	REGULAR WAGES	236	-	-	-	-	-	0.00%
10-14-52400-131	SOCIAL SECURITY TAX	18	-	-	-	-	-	0.00%
10-14-52400-132	RETIREMENT	16	-	-	-	-	-	0.00%
10-14-52400-220	CELLPHONE	309	300	147	300	300	-	0.00%
10-14-52400-290	CONTRACTED SERVICES	124,777	90,000	76,115	90,000	140,000	50,000	55.56%
10-14-52400-312	SUPPLIES	-	300	-	300	300	-	0.00%
10-14-52400-314	POSTAGE	-	200	-	200	200	-	0.00%
10-14-52400-315	FLOODPLAIN COSTS	1,126	2,500	5,250	2,500	5,250	2,750	110.00%
10-14-52400-318	SOFTWARE MAINTENANCE	5,367	5,500	1,417	5,500	5,500	-	0.00%
10-14-52400-330	CONFERENCES & MEETINGS	-	800	-	800	800	-	0.00%
10-14-52400-414	CLOTHING ALLOWANCE	-	-	-	-	150	150	100.00%
10-14-52400-542	EQUIPMENT CHARGES	2,020	1,330	775	1,330	1,330	-	0.00%
Total Activity: 52400 - INSPECTION:		**133,869**	**100,930**	**83,705**	**100,930**	**153,830**	**52,900**	**52.41%**
Activity: 52405 - CODE ENFORCEMENT								
10-14-52405-117	REGULAR WAGES	30,740	31,694	17,628	31,694	33,859	2,165	6.83%
10-14-52405-131	SOCIAL SECURITY TAX	2,353	2,425	1,348	2,425	2,590	166	6.83%
10-14-52405-220	CELLPHONE	481	350	-	350	480	130	37.14%
10-14-52405-312	SUPPLIES	472	300	370	300	300	-	0.00%
10-14-52405-314	POSTAGE	163	300	-	300	300	-	0.00%
10-14-52405-318	SOFTWARE MAINTENANCE	5,188	5,500	6,563	5,500	5,500	-	0.00%
10-14-52405-330	CONFERENCES & MEETINGS	-	-	-	-	800	800	100.00%
10-14-52405-542	EQUIPMENT CHARGES	3,805	2,510	1,465	2,510	2,510	-	0.00%

		2025 Actual	2026 Budget	2026 YTD thru July	2026 Esti. Actual	2027 Proposed	Increase / (Decrease)	% Increase / (Decrease)
10-14-52405-810	OUTLAY - EQUIPMENT	1,140	-	-	-	-	-	0.00%
Total Activity: 52405 - CODE ENFORCEMENT:		**44,341**	**43,079**	**27,374**	**43,079**	**46,339**	**3,260**	**7.57%**
Activity: 52410 - OTHER SERVICES								
10-14-52410-290	WEIGHTS & MEASURES	5,345	6,335	5,655	6,335	6,335	-	0.00%
Total Activity: 52410 - OTHER SERVICES:		**5,345**	**6,335**	**5,655**	**6,335**	**6,335**	**-**	**0.00%**
Total Department: 14 - INSPECTION/CODE ENFORCEMENT EXPENDITURES:		**183,555**	**150,344**	**116,734**	**150,344**	**206,504**	**56,160**	**37.35%**
Total Department: 14 - INSPECTION/CODE ENFORCEMENT SURPLUS (DEFECIT):		**(110,861)**	**(48,619)**	**(17,781)**	**(48,619)**	**(84,304)**	**(35,685)**	**73.40%**

		2025 Actual	2026 Budget	2026 YTD thru July	2026 Esti. Actual	2027 Proposed	Increase / (Decrease)	% Increase / (Decrease)
Fund: 10 - GENERAL FUND								
Department: 15 - ENGINEERING								
Activity: ENGINEERING REVENUES								
10-15-46901-000	ENGINEER	259	-	-	-	-	-	0.00%
Total Department: 15 - ENGINEERING REVENUES:		**259**	**-**	**-**	**-**	**-**	**-**	**0.00%**
Activity: 53000 - ENGINEERING								
10-15-53000-117	REGULAR WAGES	19,681	52,416	15,994	52,416	78,098	25,682	49.00%
10-15-53000-119	OVERTIME WAGES	1,680	1,975	262	1,975	1,500	(475)	-24.05%
10-15-53000-120	SEASONAL/PART-TIME WAGES	4,841	2,900	324	2,900	-	(2,900)	-100.00%
10-15-53000-131	SOCIAL SECURITY TAX	1,872	3,989	1,192	3,989	5,850	1,861	46.66%
10-15-53000-132	RETIREMENT	1,486	3,916	1,171	3,916	5,771	1,855	47.36%
10-15-53000-133	HEALTH INSURANCE	6,550	16,810	3,864	16,810	13,446	(3,365)	-20.02%
10-15-53000-134	DENTAL INSURANCE	307	744	193	744	634	(111)	-14.87%
10-15-53000-135	LIFE INSURANCE	65	194	34	194	103	(91)	-46.69%
10-15-53000-210	PROFESSIONAL SERVICES	9,243	7,500	16,818	17,500	15,000	7,500	100.00%
10-15-53000-220	CELLPHONE	354	900	277	900	900	-	0.00%
10-15-53000-290	CONTRACTED SERVICES	(269)	-	-	-	-	-	0.00%
10-15-53000-291	PERMITTING & INSPECTION - TDS	5,572	40,000	606	40,000	5,000	(35,000)	-87.50%
10-15-53000-312	SUPPLIES	3,255	2,000	820	2,000	2,000	-	0.00%
10-15-53000-317	BLUEPRINT SUPPLIES	752	500	(9)	500	800	300	60.00%
10-15-53000-318	SOFTWARE MAINTENANCE AGREEMENT	7,413	10,200	5,978	10,200	6,830	(3,370)	-33.04%
10-15-53000-320	DUES & SUBSCRIPTIONS	-	300	70	300	300	-	0.00%
10-15-53000-330	CONFERENCES & MEETINGS	690	1,500	394	1,500	5,000	3,500	233.33%
10-15-53000-349	POSTAGE	110	200	-	200	200	-	0.00%
10-15-53000-542	EQUIPMENT CHARGES	8,625	5,690	3,320	5,690	5,690	-	0.00%
10-15-53000-810	OUTLAY - EQUIPMENT	5,582	1,000	-	1,000	2,500	1,500	150.00%
10-15-53000-811	OUTLAY - SOFTWARE PURCHASES	-	500	-	500	500	-	0.00%
Total Department: 15 - ENGINEERING EXPENDITURES:		**77,808**	**153,235**	**51,306**	**163,235**	**150,121**	**(3,114)**	**-2.03%**
Total Department: 15 - ENGINEERING SURPLUS (DEFECIT):		**(77,549)**	**(153,235)**	**(51,306)**	**(163,235)**	**(150,121)**	**3,114**	**-2.03%**

		2025 Actual	2026 Budget	2026 YTD thru July	2026 Esti. Actual	2027 Proposed	Increase / (Decrease)	% Increase / (Decrease)
Fund: 10 - GENERAL FUND								
Department: 16 - PUBLIC WORKS								
Activity: PUBLIC WORKS REVENUES								
10-16-43531-000	TRANSPORTATION AIDS	439,231	476,000	357,268	476,000	482,285	6,285	1.32%
10-16-43545-000	STATE AID - RECYCLING	95,233	95,000	98,621	95,000	95,000	-	0.00%
10-16-43546-000	STATE AID - RECYCLE EFFEC INCN	3,396	3,500	-	3,500	3,500	-	0.00%
10-16-44340-000	STREET EXCAVATING	6,300	2,000	375	2,000	2,000	-	0.00%
10-16-44350-000	ROW PERMIT FEES	31,517	60,000	18,375	60,000	5,000	(55,000)	-91.67%
10-16-44360-000	CURB CUT PERMITS	500	250	250	250	250	-	0.00%
10-16-44930-000	HAULERS LICENSES	810	1,200	-	1,200	1,200	-	0.00%
10-16-46321-000	SNOW & ICE CONTROL	-	200	300	200	200	-	0.00%
10-16-46420-000	BULK WASTE PICKUP	2,918	1,000	627	1,000	1,000	-	0.00%
10-16-46431-000	GARBAGE CARTS	13,580	15,000	10,010	15,000	22,500	7,500	50.00%
10-16-46435-000	RECYCLING CARTS	6,160	7,000	3,570	7,000	22,500	15,500	221.43%
10-16-46440-000	WEED CONTROL	3,706	2,500	(375)	2,500	2,500	-	0.00%
10-16-46490-000	TREE & BRUSH CONTROL	-	500	-	500	500	-	0.00%
10-16-48300-000	SURPLUS PROPERTY SALES	960	1,000	948	1,000	1,000	-	0.00%
10-16-48307-000	RECYCLABLE MATERIALS	1,363	-	-	-	-	-	0.00%
10-16-48400-000	INSURANCE RECOVERIES	253	-	-	-	-	-	0.00%
Total Department: 16 - PUBLIC WORKS REVENUES:		**605,928**	**665,150**	**489,968**	**665,150**	**639,435**	**(25,715)**	**-3.87%**
Activity: 53100 - PUBLIC WORKS ADMINISTRATION								
10-16-53100-111	PROFESSIONAL SALARIES	32,211	32,918	18,031	32,918	35,197	2,279	6.92%
10-16-53100-117	REGULAR WAGES	15,751	17,857	7,971	17,857	18,726	869	4.87%
10-16-53100-119	OVERTIME WAGES	1,529	-	564	-	-	-	0.00%
10-16-53100-131	SOCIAL SECURITY TAX	3,684	3,621	2,030	3,621	3,853	231	6.39%
10-16-53100-132	RETIREMENT	3,468	3,656	1,908	3,656	3,909	254	6.94%
10-16-53100-133	HEALTH INSURANCE	11,357	12,910	7,019	12,910	12,861	(49)	-0.38%
10-16-53100-134	DENTAL INSURANCE	526	563	349	563	600	37	6.60%
10-16-53100-135	LIFE INSURANCE	96	73	58	73	128	55	76.40%
10-16-53100-150	DEPARTMENT POSITION VACANCY	-	-	-	-	(20,685)	(20,685)	-100.00%
10-16-53100-220	CELLPHONE	1,902	1,750	375	1,750	2,000	250	14.29%
10-16-53100-312	SUPPLIES	2,031	1,500	967	1,500	2,000	500	33.33%
10-16-53100-314	POSTAGE	639	500	-	500	750	250	50.00%
10-16-53100-318	SOFTWARE MAINTENANCE AGREEMENT	180	250	105	250	300	50	20.00%
10-16-53100-320	DUES & SUBSCRIPTIONS	255	200	195	200	200	-	0.00%
10-16-53100-328	ADVERTISING	497	1,250	217	1,250	1,250	-	0.00%
10-16-53100-330	CONFERENCES & MEETINGS	429	1,000	50	1,000	1,000	-	0.00%
10-16-53100-349	SAFETY TRAINING	9,059	4,250	3,724	4,250	6,000	1,750	41.18%
10-16-53100-373	EMPLOYEE PHYSICALS	438	750	306	750	750	-	0.00%
10-16-53100-374	RANDOM DRUG/ALCOHOL TESTING	491	200	123	200	500	300	150.00%

		2025 Actual	2026 Budget	2026 YTD thru July	2026 Esti. Actual	2027 Proposed	Increase / (Decrease)	% Increase / (Decrease)
10-16-53100-391	SAFETY SUPPLIES	634	500	180	500	750	250	50.00%
10-16-53100-414	UNIFORMS	2,351	3,400	2,199	3,400	3,700	300	8.82%
10-16-53100-542	EQUIPMENT CHARGES	200	130	75	130	130	-	0.00%
10-16-53100-650	MILEAGE REIMB - DPW DIRECTOR	237	250	81	250	250	-	0.00%
10-16-53100-811	OUTLAY - SOFTWARE PURCHASES	-	500	-	500	500	-	0.00%
10-16-53100-812	OUTLAY - HARDWARE PURCHASES	90	1,500	-	1,500	1,500	-	0.00%
Total Activity: 53100 - PUBLIC WORKS ADMINISTRATION:		**88,054**	**89,527**	**46,528**	**89,527**	**76,170**	**(13,358)**	**-14.92%**
Activity: 53101 - STREET DEPARTMENT - TRAINING								
10-16-53101-117	REGULAR WAGES	5,454	5,952	2,350	5,952	5,572	(381)	-6.39%
10-16-53101-119	OVERTIME WAGES	56	-	-	-	-	-	0.00%
10-16-53101-131	SOCIAL SECURITY TAX	400	427	167	427	400	(27)	-6.36%
10-16-53101-132	RETIREMENT	383	429	169	429	404	(25)	-5.74%
10-16-53101-133	HEALTH INSURANCE	1,288	1,902	128	1,902	1,725	(177)	-9.32%
10-16-53101-134	DENTAL INSURANCE	62	74	6	74	75	1	0.74%
10-16-53101-135	LIFE INSURANCE	8	7	3	7	7	1	8.86%
Total Activity: 53101 - STREET DEPARTMENT - TRAINING:		**7,651**	**8,791**	**2,823**	**8,791**	**8,182**	**(608)**	**-6.92%**
Activity: 53300 - STREET REPAIRS								
10-16-53300-117	REGULAR WAGES	55,248	49,107	18,129	49,107	76,923	27,816	56.64%
10-16-53300-119	OVERTIME WAGES	392	399	-	399	401	2	0.45%
10-16-53300-120	SEASONAL/PART-TIME WAGES	4,227	3,570	1,632	3,570	3,427	(143)	-4.00%
10-16-53300-131	SOCIAL SECURITY TAX	4,337	3,824	1,381	3,824	5,774	1,950	50.99%
10-16-53300-132	RETIREMENT	3,869	3,564	1,305	3,564	5,606	2,042	57.28%
10-16-53300-133	HEALTH INSURANCE	13,598	15,691	7,181	15,691	24,156	8,464	53.94%
10-16-53300-134	DENTAL INSURANCE	568	613	321	613	1,062	448	73.12%
10-16-53300-135	LIFE INSURANCE	123	56	21	56	95	39	69.70%
10-16-53300-290	CONTRACTED SERVICES	54,232	50,000	-	75,000	50,000	-	0.00%
10-16-53300-352	BULK WATER CHARGE	67	500	-	500	500	-	0.00%
10-16-53300-432	PATCH MATERIALS	17,004	5,000	1,467	5,000	15,000	10,000	200.00%
10-16-53300-434	CRACK FILLING	24,950	25,000	-	25,000	35,000	10,000	40.00%
10-16-53300-436	MANHOLE ADJUSTMENTS	-	7,500	-	7,500	7,500	-	0.00%
10-16-53300-542	EQUIPMENT CHARGES	21,310	14,070	8,205	14,070	14,070	-	0.00%
Total Activity: 53300 - STREET REPAIRS:		**199,924**	**178,895**	**39,643**	**203,895**	**239,513**	**60,618**	**33.88%**
Activity: 53310 - SNOW & ICE CONTROL								
10-16-53310-117	REGULAR WAGES	34,217	51,474	32,512	51,474	44,004	(7,470)	-14.51%
10-16-53310-119	OVERTIME WAGES	17,500	15,002	13,921	15,002	15,003	1	0.01%
10-16-53310-131	SOCIAL SECURITY TAX	3,766	4,842	3,319	4,842	4,310	(531)	-10.98%
10-16-53310-132	RETIREMENT	3,610	4,786	3,343	4,786	4,278	(508)	-10.62%
10-16-53310-133	HEALTH INSURANCE	13,489	16,080	9,566	16,080	13,367	(2,714)	-16.88%
10-16-53310-134	DENTAL INSURANCE	609	634	466	634	587	(47)	-7.37%
10-16-53310-135	LIFE INSURANCE	74	57	67	57	52	(5)	-8.74%

		2025 Actual	2026 Budget	2026 YTD thru July	2026 Esti. Actual	2027 Proposed	Increase / (Decrease)	% Increase / (Decrease)
10-16-53310-370	MAILBOX & LAWN REPAIRS	328	1,500	446	1,500	1,500	-	0.00%
10-16-53310-400	SALT BRINE	141	500	2,730	500	1,000	500	100.00%
10-16-53310-430	SALT	24,931	30,000	-	30,000	30,000	-	0.00%
10-16-53310-542	EQUIPMENT CHARGES	130,595	86,210	50,290	86,210	86,210	-	0.00%
Total Activity: 53310 - SNOW & ICE CONTROL:		**229,260**	**211,085**	**116,660**	**211,085**	**200,311**	**(10,774)**	**-5.10%**
Activity: 53311 - SIDEWALK SNOW & ICE CONTROL								
10-16-53311-117	REGULAR WAGES	15,821	14,881	7,638	14,881	18,262	3,381	22.72%
10-16-53311-119	OVERTIME WAGES	3,072	2,249	1,519	2,249	2,500	251	11.14%
10-16-53311-131	SOCIAL SECURITY TAX	1,380	1,239	610	1,239	1,507	268	21.67%
10-16-53311-132	RETIREMENT	1,317	1,233	659	1,233	1,505	272	22.04%
10-16-53311-133	HEALTH INSURANCE	4,747	4,755	1,546	4,755	5,568	813	17.11%
10-16-53311-134	DENTAL INSURANCE	216	186	75	186	243	57	30.93%
10-16-53311-135	LIFE INSURANCE	32	17	18	17	22	5	27.28%
10-16-53311-542	EQUIPMENT CHARGES	17,745	11,710	6,830	11,710	11,710	-	0.00%
Total Activity: 53311 - SIDEWALK SNOW & ICE CONTROL:		**44,330**	**36,270**	**18,895**	**36,270**	**41,317**	**5,047**	**13.92%**
Activity: 53321 - SIGNS & MARKINGS								
10-16-53321-117	REGULAR WAGES	15,580	21,078	10,900	21,078	19,146	(1,931)	-9.16%
10-16-53321-119	OVERTIME WAGES	1,924	1,501	1,394	1,501	1,499	(2)	-0.15%
10-16-53321-120	SEASONAL/PART-TIME WAGES	2,597	2,856	492	2,856	2,856	-	0.00%
10-16-53321-131	SOCIAL SECURITY TAX	1,463	1,849	874	1,849	1,705	(144)	-7.77%
10-16-53321-132	RETIREMENT	1,217	1,626	885	1,626	1,497	(129)	-7.93%
10-16-53321-133	HEALTH INSURANCE	4,818	6,887	3,828	6,887	5,930	(958)	-13.90%
10-16-53321-134	DENTAL INSURANCE	217	273	176	273	258	(15)	-5.41%
10-16-53321-135	LIFE INSURANCE	32	24	17	24	25	1	4.43%
10-16-53321-290	CONTRACTED SERVICES	4,851	5,500	3,441	5,500	5,500	-	0.00%
10-16-53321-312	SUPPLIES	1,792	1,500	522	1,500	1,500	-	0.00%
10-16-53321-345	PAINT	275	1,000	569	1,000	1,000	-	0.00%
10-16-53321-420	TRAFFIC SIGNALS	1,384	1,500	716	1,500	1,500	-	0.00%
10-16-53321-542	EQUIPMENT CHARGES	3,230	2,130	1,240	2,130	2,130	-	0.00%
Total Activity: 53321 - SIGNS & MARKINGS:		**39,380**	**47,724**	**25,054**	**47,724**	**44,546**	**(3,177)**	**-6.66%**
Activity: 53322 - TREE & BRUSH CONTROL								
10-16-53322-117	REGULAR WAGES	37,269	64,867	14,202	64,867	34,986	(29,881)	-46.06%
10-16-53322-119	OVERTIME WAGES	155	251	707	251	249	(2)	-0.84%
10-16-53322-120	SEASONAL/PART-TIME WAGES	1,870	2,856	784	2,856	2,856	-	0.00%
10-16-53322-131	SOCIAL SECURITY TAX	2,826	4,892	1,116	4,892	2,739	(2,153)	-44.00%

		2025 Actual	2026 Budget	2026 YTD thru July	2026 Esti. Actual	2027 Proposed	Increase / (Decrease)	% Increase / (Decrease)
10-16-53322-132	RETIREMENT	2,603	4,688	1,073	4,688	2,555	(2,134)	-45.51%
10-16-53322-133	HEALTH INSURANCE	10,559	20,360	3,790	20,360	10,849	(9,511)	-46.71%
10-16-53322-134	DENTAL INSURANCE	506	801	187	801	480	(322)	-40.15%
10-16-53322-135	LIFE INSURANCE	23	72	19	72	39	(33)	-45.36%
10-16-53322-290	CONTRACTED SERVICES	-	7,500	13,500	15,000	15,000	7,500	100.00%
10-16-53322-542	EQUIPMENT CHARGES	50,385	33,260	19,400	33,260	33,260	-	0.00%
Total Activity: 53322 - TREE & BRUSH CONTROL:		**106,196**	**139,547**	**54,779**	**147,047**	**103,012**	**(36,534)**	**-26.18%**
Activity: 53330 - CURB & GUTTER								
10-16-53330-290	CONTRACTED SERVICES	-	10,000	-	10,000	10,000	-	0.00%
Total Activity: 53330 - CURB & GUTTER:		**-**	**10,000**	**-**	**10,000**	**10,000**	**-**	**0.00%**
Activity: 53350 - STREET CONSTRUCTION								
10-16-53350-230	STREET PAVING	493,966	500,000	(7,000)	500,000	650,000	150,000	30.00%
10-16-53350-350	COUNTY BRIDGE ASSESSMENT	1,000	1,000	1,000	1,000	1,000	-	0.00%
Total Activity: 53350 - STREET CONSTRUCTION:		**494,966**	**501,000**	**(6,000)**	**501,000**	**651,000**	**150,000**	**29.94%**
Activity: 53420 - STREET LIGHTING								
10-16-53420-221	ELECTRICITY	188,395	190,000	96,654	190,000	190,000	-	0.00%
Total Activity: 53420 - STREET LIGHTING:		**188,395**	**190,000**	**96,654**	**190,000**	**190,000**	**-**	**0.00%**
Activity: 53430 - SIDEWALK REPAIR								
10-16-53430-290	CONTRACTED SERVICES	1,585	20,000	-	30,000	35,000	15,000	75.00%
Total Activity: 53430 - SIDEWALK REPAIR:		**1,585**	**20,000**	**-**	**30,000**	**35,000**	**15,000**	**75.00%**
Activity: 53620 - GARBAGE COLLECTION								
10-16-53620-117	REGULAR WAGES	123,380	110,118	76,621	110,118	130,831	20,713	18.81%
10-16-53620-119	OVERTIME WAGES	1,917	999	1,152	999	1,999	1,000	100.11%
10-16-53620-131	SOCIAL SECURITY TAX	9,167	7,971	5,695	7,971	9,589	1,619	20.31%
10-16-53620-132	RETIREMENT	8,717	8,000	5,600	8,000	9,630	1,630	20.37%
10-16-53620-133	HEALTH INSURANCE	35,044	35,186	21,052	35,186	39,752	4,566	12.98%
10-16-53620-134	DENTAL INSURANCE	900	1,375	967	1,375	1,744	369	26.84%
10-16-53620-135	LIFE INSURANCE	85	125	36	125	146	21	16.74%
10-16-53620-312	SUPPLIES	12,081	20,000	18,102	20,000	22,500	2,500	12.50%
10-16-53620-542	EQUIPMENT CHARGES	115,875	76,490	44,620	76,490	76,490	-	0.00%
10-16-53620-599	WI STATE PERMIT	473	500	355	500	500	-	0.00%
Total Activity: 53620 - GARBAGE COLLECTION:		**307,639**	**260,765**	**174,200**	**260,765**	**293,183**	**32,418**	**12.43%**
Activity: 53621 - REFUSE COLLECTION								
10-16-53621-117	REGULAR WAGES	46,514	49,741	15,143	49,741	34,740	(15,001)	-30.16%
10-16-53621-119	OVERTIME WAGES	538	-	336	-	-	-	0.00%
10-16-53621-120	SEASONAL/PART-TIME WAGES	640	1,428	304	1,428	1,428	-	0.00%
10-16-53621-131	SOCIAL SECURITY TAX	3,357	3,674	1,093	3,674	2,570	(1,104)	-30.05%
10-16-53621-132	RETIREMENT	3,272	3,581	1,114	3,581	2,519	(1,063)	-29.67%
10-16-53621-133	HEALTH INSURANCE	27,430	15,374	5,859	15,374	11,035	(4,340)	-28.23%

		2025 Actual	2026 Budget	2026 YTD thru July	2026 Esti. Actual	2027 Proposed	Increase / (Decrease)	% Increase / (Decrease)
10-16-53621-134	DENTAL INSURANCE	1,007	602	257	602	493	(110)	-18.21%
10-16-53621-135	LIFE INSURANCE	39	55	10	55	38	(18)	-31.80%
10-16-53621-542	EQUIPMENT CHARGES	53,510	35,320	20,605	35,320	35,320	-	0.00%
Total Activity: 53621 - REFUSE COLLECTION:		**136,308**	**109,777**	**44,721**	**109,777**	**88,141**	**(21,635)**	**-19.71%**
Activity: 53622 - LEAF COLLECTION								
10-16-53622-117	REGULAR WAGES	35,742	35,714	9,160	35,714	38,723	3,009	8.43%
10-16-53622-119	OVERTIME WAGES	5,340	2,500	11	2,500	4,999	2,499	99.97%
10-16-53622-131	SOCIAL SECURITY TAX	2,987	2,752	613	2,752	3,171	420	15.26%
10-16-53622-132	RETIREMENT	2,856	2,751	660	2,751	3,170	418	15.21%
10-16-53622-133	HEALTH INSURANCE	8,341	11,412	3,000	11,412	11,832	420	3.68%
10-16-53622-134	DENTAL INSURANCE	378	446	148	446	516	70	15.69%
10-16-53622-135	LIFE INSURANCE	69	41	15	41	47	6	15.93%
10-16-53622-290	CONTRACTED SERVICES	945	1,500	-	1,500	1,500	-	0.00%
10-16-53622-312	SUPPLIES	164	250	-	250	250	-	0.00%
10-16-53622-542	EQUIPMENT CHARGES	49,590	32,730	19,090	32,730	32,730	-	0.00%
Total Activity: 53622 - LEAF COLLECTION:		**106,411**	**90,095**	**32,697**	**90,095**	**96,939**	**6,843**	**7.60%**
Activity: 53623 - YARD WASTE COLLECTION								
10-16-53623-117	REGULAR WAGES	18,836	28,274	8,156	28,274	18,522	(9,752)	-34.49%
10-16-53623-119	OVERTIME WAGES	1,273	-	206	-	-	-	0.00%
10-16-53623-131	SOCIAL SECURITY TAX	1,439	2,027	593	2,027	1,336	(691)	-34.10%
10-16-53623-132	RETIREMENT	1,399	2,036	602	2,036	1,343	(693)	-34.04%
10-16-53623-133	HEALTH INSURANCE	6,426	9,034	954	9,034	5,629	(3,406)	-37.70%
10-16-53623-134	DENTAL INSURANCE	251	353	47	353	247	(106)	-29.94%
10-16-53623-135	LIFE INSURANCE	34	32	9	32	20	(12)	-36.70%
10-16-53623-290	CONTRACTED SERVICES	4,815	5,600	3,795	5,600	6,000	400	7.14%
10-16-53623-542	EQUIPMENT CHARGES	29,490	19,470	11,355	19,470	19,470	-	0.00%
Total Activity: 53623 - YARD WASTE COLLECTION:		**63,962**	**66,826**	**25,717**	**66,826**	**52,567**	**(14,259)**	**-21.34%**
Activity: 53631 - LANDFILL/MRF								
10-16-53631-293	LANDFILL CHARGES	224,599	242,250	116,818	233,622	246,000	3,750	1.55%
10-16-53631-294	MRF CHARGES	12,113	24,000	5,603	19,000	22,000	(2,000)	-8.33%
Total Activity: 53631 - LANDFILL/MRF:		**236,711**	**266,250**	**122,420**	**252,622**	**268,000**	**1,750**	**0.66%**
Activity: 53635 - CURBSIDE RECYCLING								
10-16-53635-117	REGULAR WAGES	42,953	47,619	10,445	47,619	45,859	(1,760)	-3.70%
10-16-53635-119	OVERTIME WAGES	657	500	383	500	500	1	0.19%
10-16-53635-131	SOCIAL SECURITY TAX	3,185	3,452	777	3,452	3,346	(106)	-3.08%
10-16-53635-132	RETIREMENT	3,034	3,465	780	3,465	3,361	(103)	-2.99%

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10-16-53635-133	HEALTH INSURANCE	4,406	15,216	4,868	15,216	13,937	(1,279)	-8.40%
10-16-53635-134	DENTAL INSURANCE	591	595	169	595	612	17	2.88%
10-16-53635-135	LIFE INSURANCE	56	54	13	54	51	(3)	-5.80%
10-16-53635-312	SUPPLIES	5,553	20,000	17,636	20,000	22,500	2,500	12.50%
10-16-53635-542	EQUIPMENT CHARGES	47,575	31,400	18,315	31,400	31,400	-	0.00%
Total Activity: 53635 - CURBSIDE RECYCLING:		**108,010**	**122,299**	**53,386**	**122,299**	**121,566**	**(733)**	**-0.60%**
Activity: 53636 - SHARPS								
10-16-53636-290	SHARPS COLLECTION	458	500	222	500	500	-	0.00%
Total Activity: 53636 - SHARPS:		**458**	**500**	**222**	**500**	**500**	**-**	**0.00%**
Activity: 53640 - WEED CONTROL								
10-16-53640-117	REGULAR WAGES	836	5,952	258	5,952	2,459	(3,493)	-58.69%
10-16-53640-120	SEASONAL/PART-TIME WAGES	297	714	-	714	500	(214)	-30.00%
10-16-53640-131	SOCIAL SECURITY TAX	83	481	18	481	215	(267)	-55.39%
10-16-53640-132	RETIREMENT	58	429	19	429	178	(250)	-58.40%
10-16-53640-133	HEALTH INSURANCE	187	1,902	69	1,902	756	(1,146)	-60.27%
10-16-53640-134	DENTAL INSURANCE	8	74	3	74	33	(41)	-55.05%
10-16-53640-135	LIFE INSURANCE	1	7	0	7	3	(4)	-60.97%
10-16-53640-290	CONTRACTED SERVICES	3,081	1,000	1,418	1,000	4,000	3,000	300.00%
10-16-53640-542	EQUIPMENT CHARGES	2,740	1,810	1,055	1,810	1,810	-	0.00%
Total Activity: 53640 - WEED CONTROL:		**7,290**	**12,369**	**2,840**	**12,369**	**9,954**	**(2,416)**	**-19.53%**
Activity: 53690 - LEBRUN ROAD / FARM								
10-16-53690-117	REGULAR WAGES	10,492	14,881	5,175	14,881	12,492	(2,389)	-16.06%
10-16-53690-119	OVERTIME WAGES	1,046	500	630	500	500	1	0.19%
10-16-53690-131	SOCIAL SECURITY TAX	830	1,105	413	1,105	927	(178)	-16.10%
10-16-53690-132	RETIREMENT	802	1,107	418	1,107	942	(165)	-14.94%
10-16-53690-133	HEALTH INSURANCE	3,741	4,755	2,426	4,755	3,932	(823)	-17.31%
10-16-53690-134	DENTAL INSURANCE	150	186	81	186	174	(12)	-6.49%
10-16-53690-135	LIFE INSURANCE	13	17	5	17	15	(2)	-13.64%
10-16-53690-220	CELLPHONE	466	250	185	250	500	250	100.00%
10-16-53690-221	ELECTRICITY	73	50	37	50	75	25	50.00%
10-16-53690-290	CONTRACTED SERVICES	1,493	2,000	678	2,000	1,500	(500)	-25.00%
10-16-53690-291	E-CYCLE DISPOSAL	-	500	-	500	500	-	0.00%
10-16-53690-312	SUPPLIES	1,230	400	-	400	400	-	0.00%
10-16-53690-542	EQUIPMENT CHARGES	14,760	9,750	5,685	9,750	9,750	-	0.00%
Total Activity: 53690 - LEBRUN ROAD / FARM:		**35,098**	**35,500**	**15,733**	**35,500**	**31,706**	**(3,794)**	**-10.69%**
Total Department: 16 - PUBLIC WORKS EXPENDITURES:		**2,401,628**	**2,397,220**	**866,975**	**2,426,092**	**2,561,607**	**164,387**	**6.86%**
Total Department: 16 - PUBLIC WORKS SURPLUS (DEFECIT):		**(1,795,700)**	**(1,732,070)**	**(377,007)**	**(1,760,942)**	**(1,922,172)**	**(190,102)**	**10.98%**

		2025 Actual	2026 Budget	2026 YTD thru July	2026 Esti. Actual	2027 Proposed	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	7,000	-	7,000	-	(7,000)	-100.00%
10-17-46719-000	GAZEBO/OPEN SHELTER RENTAL	1,317	750	1,525	750	1,250	500	66.67%
10-17-46720-000	PAVILION RENTAL	21,037	24,500	16,263	24,500	24,500	-	0.00%
10-17-46722-000	FIELD RENTAL	11,769	8,000	3,271	8,000	10,000	2,000	25.00%
10-17-46724-000	VILLAGE HALL RENTAL	2,414	1,500	553	1,500	2,000	500	33.33%
10-17-46725-000	SPECIAL EVENT APPLICATION FEE	390	500	225	500	500	-	0.00%
10-17-46730-000	SUMMER CAMP	57,399	58,500	63,659	58,500	61,000	2,500	4.27%
10-17-46732-000	SENIOR PROGRAMS/BUS TRIPS	1,050	500	76	500	500	-	0.00%
10-17-46733-000	RECREATION SPECIAL EVENTS	2,257	2,450	518	2,450	2,450	-	0.00%
10-17-46741-000	TENNIS PROGRAM	1,866	1,700	1,910	1,700	1,900	200	11.76%
10-17-46742-000	DANCE PROGRAM	6,608	4,500	4,866	4,500	7,000	2,500	55.56%
10-17-46745-000	OTHER REC PROGRAMS	1,759	7,000	2,321	7,000	2,000	(5,000)	-71.43%
10-17-46751-000	ADULT SPORT PROGRAMS	1,019	2,000	1,256	2,000	2,000	-	0.00%
10-17-46765-000	RECREATION BUS TRIPS	3,028	3,000	2,706	3,000	3,000	-	0.00%
10-17-46845-000	PARKWAY TREES	1,956	1,500	-	1,500	1,500	-	0.00%
10-17-46847-000	FIREWOOD/LOGS/CHIPS	2,913	1,500	2,428	1,500	2,000	500	33.33%
10-17-48500-000	DONATIONS AND GIFTS	6,537	5,000	10,495	5,000	5,500	500	10.00%
10-17-48533-000	REC SPECIAL EVENTS DONATIONS	2,150	2,000	500	2,000	2,000	-	0.00%
10-17-48900-000	OTHER MISCELLANEOUS	9,133	2,000	11,686	2,000	2,000	-	0.00%
Total Department: 17 - PARKS, RECREATION AND FORESTRY REVENUES:		**152,556**	**134,070**	**124,428**	**134,070**	**131,270**	**(2,800)**	**-2.09%**
Activity: 55210 - PARK MAINTENANCE								
10-17-55210-117	REGULAR WAGES	174,072	182,753	87,905	182,753	183,265	512	0.28%
10-17-55210-119	OVERTIME WAGES	3,347	5,001	2,583	5,001	5,001	1	0.01%
10-17-55210-120	SEASONAL/PART-TIME WAGES	32,702	40,035	18,060	40,035	41,448	1,413	3.53%
10-17-55210-131	SOCIAL SECURITY TAX	15,686	16,920	8,060	16,920	16,971	50	0.30%
10-17-55210-132	RETIREMENT	12,353	13,518	6,515	13,518	13,649	131	0.97%
10-17-55210-133	HEALTH INSURANCE	35,757	38,904	24,641	38,904	55,080	16,176	41.58%
10-17-55210-134	DENTAL INSURANCE	1,794	2,156	872	2,156	1,851	(306)	-14.17%
10-17-55210-135	LIFE INSURANCE	190	177	126	177	231	54	30.51%
10-17-55210-220	TELEPHONE	4,657	5,000	2,790	5,000	5,000	-	0.00%
10-17-55210-221	ELECTRICITY	12,315	13,000	5,486	13,000	13,000	-	0.00%
10-17-55210-222	GAS HEAT	3,445	4,000	2,307	4,000	4,000	-	0.00%
10-17-55210-223	WATER & SEWER	15,796	15,225	11,746	15,225	16,225	1,000	6.57%
10-17-55210-290	CONTRACTED SERVICES (BIN RENT)	16,814	16,000	7,475	16,000	17,000	1,000	6.25%
10-17-55210-312	SUPPLIES	4,437	5,000	5,626	5,000	6,500	1,500	30.00%
10-17-55210-332	TRAINING	700	2,500	700	2,500	2,500	-	0.00%

		2025 Actual	2026 Budget	2026 YTD thru July	2026 Esti. Actual	2027 Proposed	Increase / (Decrease)	% Increase / (Decrease)
10-17-55210-340	TOOLS/SMALL EQUIPMENT	4,701	7,500	2,537	7,500	7,000	(500)	-6.67%
10-17-55210-350	GROUNDS MAINTENANCE	16,135	20,000	6,607	20,000	20,000	-	0.00%
10-17-55210-351	BALL FIELD MAINTENANCE	8,344	8,000	4,155	8,000	10,000	2,000	25.00%
10-17-55210-353	SOCCER FIELD MAINTENANCE	8,703	7,000	2,529	7,000	7,750	750	10.71%
10-17-55210-365	BUILDING MAINTENANCE	16,219	16,000	16,228	16,000	16,000	-	0.00%
10-17-55210-374	RANDOM DRUG/ALCOHOL TESTING	293	150	-	150	200	50	33.33%
10-17-55210-391	SAFETY SUPPLIES	747	750	282	750	750	-	0.00%
10-17-55210-414	UNIFORMS	1,470	1,550	1,100	1,550	1,750	200	12.90%
10-17-55210-542	EQUIPMENT CHARGES	150,460	99,320	57,935	99,320	99,320	-	0.00%
Total Activity: 55210 - PARK MAINTENANCE:		**541,138**	**520,459**	**276,265**	**520,459**	**544,491**	**24,032**	**4.62%**
Activity: 55211 - PARK SECURITY								
10-17-55211-120	SEASONAL/PART-TIME WAGES	13,826	13,000	6,062	13,000	13,000	-	0.00%
10-17-55211-131	SOCIAL SECURITY TAX	1,058	995	464	995	995	-	0.00%
Total Activity: 55211 - PARK SECURITY:		**14,884**	**13,995**	**6,526**	**13,995**	**13,995**	**-**	**0.00%**
Activity: 55212 - PARK MECHANIC								
10-17-55212-117	REGULAR WAGES	642	3,592	194	3,592	767	(2,825)	-78.65%
10-17-55212-131	SOCIAL SECURITY TAX	47	255	14	255	55	(201)	-78.53%
10-17-55212-132	RETIREMENT	45	259	14	259	56	(203)	-78.50%
10-17-55212-133	HEALTH INSURANCE	137	1,441	39	1,441	278	(1,163)	-80.69%
10-17-55212-135	LIFE INSURANCE	0	2	0	2	0	(2)	-79.04%
Total Activity: 55212 - PARK MECHANIC:		**871**	**5,549**	**262**	**5,549**	**1,156**	**(4,393)**	**-79.17%**
Activity: 55215 - FORESTRY								
10-17-55215-117	REGULAR WAGES	52,577	58,489	40,660	58,489	69,721	11,232	19.20%
10-17-55215-119	OVERTIME WAGES	6,613	3,500	930	3,500	3,500	(0)	0.00%
10-17-55215-120	SEASONAL/PART-TIME WAGES	4,051	11,010	7,465	11,010	4,710	(6,300)	-57.22%
10-17-55215-131	SOCIAL SECURITY TAX	4,674	5,365	3,579	5,365	5,731	366	6.82%
10-17-55215-132	RETIREMENT	4,117	4,463	2,994	4,463	5,308	845	18.94%
10-17-55215-133	HEALTH INSURANCE	10,933	16,810	13,039	16,810	20,678	3,868	23.01%
10-17-55215-134	DENTAL INSURANCE	570	541	467	541	721	180	33.25%
10-17-55215-135	LIFE INSURANCE	60	43	42	43	81	38	88.32%
10-17-55215-241	TREE PURCHASE REIMBURSABLE	1,103	1,500	344	1,500	1,500	-	0.00%
10-17-55215-242	TREES, PARKS & REPLACEMENTS	10,634	13,000	8,625	13,000	11,000	(2,000)	-15.38%
10-17-55215-243	TREE REMOVAL	958	7,500	9,054	15,500	10,000	2,500	33.33%
10-17-55215-244	TREE TRIMMING	1,200	1,000	-	1,000	1,000	-	0.00%
10-17-55215-246	INVASIVES CONTROL	1,160	5,000	-	5,000	5,000	-	0.00%
10-17-55215-312	SUPPLIES	2,157	2,500	1,725	2,500	2,500	-	0.00%
10-17-55215-352	BULK WATER CHARGE	227	500	-	500	500	-	0.00%
10-17-55215-542	EQUIPMENT CHARGES	25,390	16,760	9,775	16,760	16,760	-	0.00%
Total Activity: 55215 - FORESTRY:		**126,423**	**147,981**	**98,699**	**155,981**	**158,710**	**10,730**	**7.25%**

		2025 Actual	2026 Budget	2026 YTD thru July	2026 Esti. Actual	2027 Proposed	Increase / (Decrease)	% Increase / (Decrease)
Activity: 55300 - RECREATION ADMINISTRATION								
10-17-55300-111	PROFESSIONAL SALARIES	95,466	99,454	54,289	99,454	106,341	6,887	6.92%
10-17-55300-117	REGULAR WAGES (OFFICE/CLERIC)	54,616	63,960	36,130	63,960	70,782	6,822	10.67%
10-17-55300-119	OVERTIME WAGES	100	2,500	1,134	2,500	2,500	0	0.01%
10-17-55300-131	SOCIAL SECURITY TAX	10,993	12,140	6,706	12,140	13,194	1,054	8.68%
10-17-55300-132	RETIREMENT	10,450	11,946	6,592	11,946	13,023	1,077	9.01%
10-17-55300-133	HEALTH INSURANCE	26,198	28,818	14,752	28,818	27,818	(999)	-3.47%
10-17-55300-134	DENTAL INSURANCE	1,295	1,360	778	1,360	1,400	41	3.00%
10-17-55300-135	LIFE INSURANCE	288	291	151	291	291	-	0.00%
10-17-55300-290	CONTRACTED SERVICES	38	500	-	500	500	-	0.00%
10-17-55300-312	SUPPLIES	487	500	65	500	500	-	0.00%
10-17-55300-313	PRINTING & FORMS	-	50	-	50	-	(50)	-100.00%
10-17-55300-314	POSTAGE	328	400	-	400	400	-	0.00%
10-17-55300-318	SOFTWARE MAINTENANCE AGREEMENT	4,522	7,500	9,426	7,500	8,750	1,250	16.67%
10-17-55300-320	DUES & SUBSCRIPTIONS	480	750	705	750	1,000	250	33.33%
10-17-55300-328	ADVERTISING	-	-	-	-	5,000	5,000	100.00%
10-17-55300-330	CONFERENCES & MEETINGS	2,406	2,500	1,698	2,500	2,500	-	0.00%
10-17-55300-542	EQUIPMENT CHARGES	380	250	145	250	250	-	0.00%
10-17-55300-599	OTHER	70	550	275	550	500	(50)	-9.09%
10-17-55300-650	MILEAGE REIMBURSEMENT-DIRECTOR	1,476	1,500	868	1,500	1,600	100	6.67%
10-17-55300-812	OUTLAY - HARDWARE PURCHASES	1,140	-	-	-	-	-	0.00%
Total Activity: 55300 - RECREATION ADMINISTRATION:		**210,732**	**234,968**	**133,714**	**234,968**	**256,350**	**21,381**	**9.10%**
Activity: 55310 - SUMMER CAMP								
10-17-55310-120	SEASONAL/PART-TIME WAGES	38,748	40,800	16,452	40,800	40,800	-	0.00%
10-17-55310-131	SOCIAL SECURITY TAX	2,964	3,121	1,259	3,121	3,121	-	0.00%
10-17-55310-312	SUPPLIES	5,063	5,500	4,483	5,500	6,500	1,000	18.18%
10-17-55310-599	BUS (SUMMER CAMP)	6,331	8,000	2,453	8,000	8,500	500	6.25%
Total Activity: 55310 - SUMMER CAMP:		**53,106**	**57,421**	**24,646**	**57,421**	**58,921**	**1,500**	**2.61%**
Activity: 55312 - SENIOR PROGRAMS								
10-17-55312-290	CONTRACTED SERVICES	225	500	-	500	500	-	0.00%
10-17-55312-312	SUPPLIES	19	100	-	100	100	-	0.00%
Total Activity: 55312 - SENIOR PROGRAMS:		**244**	**600**	**-**	**600**	**600**	**-**	**0.00%**
Activity: 55321 - TENNIS PROGRAM								
10-17-55321-290	CONTRACTED SERVICES	1,226	1,500	-	1,500	1,500	-	0.00%
Total Activity: 55321 - TENNIS PROGRAM:		**1,226**	**1,500**	**-**	**1,500**	**1,500**	**-**	**0.00%**

		2025 Actual	2026 Budget	2026 YTD thru July	2026 Esti. Actual	2027 Proposed	Increase / (Decrease)	% Increase / (Decrease)
Activity: 55322 - DANCE PROGRAM								
10-17-55322-120	SEASONAL/PART-TIME WAGES	2,638	2,367	1,796	2,367	3,656	1,289	54.46%
10-17-55322-131	SOCIAL SECURITY TAX	202	181	137	181	280	99	54.46%
10-17-55322-312	SUPPLIES	1,918	1,650	560	1,650	2,000	350	21.21%
Total Activity: 55322 - DANCE PROGRAM:		**4,757**	**4,198**	**2,493**	**4,198**	**5,936**	**1,738**	**41.39%**
Activity: 55331 - ADULT SPORT PROGRAMS								
10-17-55331-312	SUPPLIES	235	750	234	750	500	(250)	-33.33%
Total Activity: 55331 - ADULT SPORT PROGRAMS:		**235**	**750**	**234**	**750**	**500**	**(250)**	**-33.33%**
Activity: 55339 - OTHER REC PROGRAMS/ACTIVITIES								
10-17-55339-290	CONTRACTED SERVICES	1,380	3,000	852	3,000	2,500	(500)	-16.67%
10-17-55339-312	SUPPLIES - OTHER REC PROG/ACTIVITIES	178	500	63	500	250	(250)	-50.00%
10-17-55339-599	BUS (OTHER REC/ACTIVITIES)	1,961	2,000	6,138	2,000	2,500	500	25.00%
Total Activity: 55339 - OTHER REC PROGRAMS/ACTIVITIES:		**3,519**	**5,500**	**7,053**	**5,500**	**5,250**	**(250)**	**-4.55%**
Activity: 55340 - RECREATION SPECIAL EVENTS								
10-17-55340-312	SUPPLIES	4,698	4,000	1,104	4,000	4,750	750	18.75%
Total Activity: 55340 - RECREATION SPECIAL EVENTS:		**4,698**	**4,000**	**1,104**	**4,000**	**4,750**	**750**	**18.75%**
Total Department: 17 - PARKS, RECREATION AND FORESTRY EXPENDITURES:		**961,835**	**996,922**	**550,995**	**1,004,922**	**1,052,159**	**55,237**	**5.54%**
Total Department: 17 - PARKS, RECREATION AND FORESTRY SURPLUS (DEFECIT):		**(809,280)**	**(862,852)**	**(426,567)**	**(870,852)**	**(920,889)**	**(58,037)**	**6.73%**

		2025 Actual	2026 Budget	2026 YTD thru July	2026 Esti. Actual	2027 Proposed	Increase / (Decrease)	% Increase / (Decrease)
Fund: 10 - GENERAL FUND								
Department: 18 - PUBLIC SAFETY								
Activity: PUBLIC SAFETY REVENUES								
10-18-43696-000	OTHER STATE AID - GBCI	0	-	-	-	-	-	0.00%
10-18-45190-000	FALSE ALARM PENALTIES	2,426	1,500	400	1,500	1,500	-	0.00%
10-18-48600-000	OTHER - MISC (SAND BAGS)	14	-	-	-	-	-	0.00%
Total Department 18 - PUBLIC SAFETY REVENUES:		**2,440**	**1,500**	**400**	**1,500**	**1,500**	**-**	**0.00%**
Activity: 52100 - POLICE DEPARTMENT								
10-18-52100-220	TELEPHONE	1,106	2,600	934	2,000	2,000	(600)	-23.08%
10-18-52100-290	CONTRACTED SERVICES	1,013,521	1,054,061	596,804	1,054,061	1,096,224	42,163	4.00%
10-18-52100-293	CONTRACTED SVC - OVERTIME	8,821	11,000	1,525	11,000	11,000	-	0.00%
10-18-52100-294	DIRECTED ENFORCEMENT OFFICER	134,908	140,304	-	140,304	145,916	5,612	4.00%
10-18-52100-312	SUPPLIES	944	500	1,121	500	1,000	500	100.00%
10-18-52100-314	POSTAGE	39	250	-	250	250	-	0.00%
10-18-52100-318	SOFTWARE MAINT AGREEMENTS	480	500	-	-	-	(500)	-100.00%
10-18-52100-356	VEHICLE MAINTENANCE & REPAIRS	50	-	-	-	-	-	0.00%
10-18-52100-514	PROF. LIABILITY INSURANCE	312	320	208	312	320	-	0.00%
10-18-52100-542	EQUIPMENT CHARGES	28,290	18,670	10,890	18,670	18,670	-	0.00%
10-18-52100-810	OUTLAY - EQUIPMENT	12,288	5,000	-	5,000	11,000	6,000	120.00%
Total Activity: 52100 - POLICE DEPARTMENT:		**1,200,758**	**1,233,205**	**611,482**	**1,232,097**	**1,286,380**	**53,175**	**4.31%**
Activity: 52110 - SCHOOL PATROL								
10-18-52110-120	SEASONAL/PART-TIME WAGES	81,661	80,925	45,326	80,925	86,005	5,080	6.28%
10-18-52110-131	SOCIAL SECURITY TAX	6,247	6,191	3,467	6,191	6,579	389	6.28%
10-18-52110-312	SUPPLIES	552	500	1,032	500	1,000	500	100.00%
Total Activity: 52110 - SCHOOL PATROL:		**88,461**	**87,616**	**49,826**	**87,616**	**93,584**	**5,969**	**6.81%**
Activity: 52900 - OTHER PUBLIC SAFETY								
10-18-52900-221	ELECTRICITY (EMERG MGMT SIREN)	742	800	362	800	850	50	6.25%
Total Activity: 52900 - OTHER PUBLIC SAFETY:		**742**	**800**	**362**	**800**	**850**	**50**	**6.25%**
Activity: 54100 - ANIMAL CONTROL								
10-18-54100-290	CONTRACTED SVC - HUMANE SOCIET	2,942	2,100	1,096	2,100	2,600	500	23.81%
10-18-54100-291	CONTRACTED SVC - ANIMAL CONTROL	2,333	3,500	1,516	3,500	3,800	300	8.57%
10-18-54100-650	MILEAGE REIMB - ANIMAL CONTROL	999	1,200	522	1,200	1,200	-	0.00%
Total Activity: 54100 - ANIMAL CONTROL:		**6,274**	**6,800**	**3,133**	**6,800**	**7,600**	**800**	**11.76%**
Total Department: 18 - PUBLIC SAFETY EXPENDITURES:		**1,296,234**	**1,328,421**	**664,803**	**1,327,313**	**1,388,414**	**59,994**	**4.52%**
Total Department: 18 - PUBLIC SAFETY SURPLUS (DEFECIT):		**(1,293,794)**	**(1,326,921)**	**(664,403)**	**(1,325,813)**	**(1,386,914)**	**(59,994)**	**4.52%**

		2025 Actual	2026 Budget	2026 YTD thru July	2026 Esti. Actual	2027 Proposed	Increase / (Decrease)	% Increase / (Decrease)
Fund: 22 - PUBLIC BUS SERVICE FUND								
Activity 41110 - GENERAL PROPERTY TAXES								
22-12-41110-000	GENERAL PROPERTY TAXES	110,000	120,000	120,000	120,000	120,000	-	0.00%
Total Fund: 22 - PUBLIC BUS SERVICE FUND REVENUES:		**110,000**	**120,000**	**120,000**	**120,000**	**120,000**	**-**	**0.00%**
Activity: 53520 - PUBLIC BUS SERVICE								
22-12-53520-290	CONTRACTED SERVICES	93,144	143,680	49,534	143,680	154,000	10,320	7.18%
Total Fund: 22 - PUBLIC BUS SERVICE FUND EXPENDITURES:		**93,144**	**143,680**	**49,534**	**143,680**	**154,000**	**10,320**	**7.18%**
Total Fund: 22 - PUBLIC BUS SERVICE FUND SURPLUS (DEFECIT):		**16,856**	**(23,680)**	**70,466**	**(23,680)**	**(34,000)**	**(10,320)**	**43.58%**

		2025 Actual	2026 Budget	2026 YTD thru July	2026 Esti. Actual	2027 Proposed	Increase / (Decrease)	% Increase / (Decrease)
Fund: 23 - EXCESS STADIUM SALES TAX FUND								
Activity: 41900 - TAXES - OTHER								
23-12-41900-000	SALES TAX	190	-	-	141	-	-	0.00%
Total Fund 23 - EXCESS STADIUM SALES TAX FUND REVENUE:		**190**	**-**	**-**	**141**	**-**	**-**	**0.00%**
Total Fund: 23 - EXCESS STADIUM SALES TAX FUND SURPLUS (DEFECIT):		**190**	**-**	**-**	**141**	**-**	**-**	**0.00%**

		2025 Actual	2026 Budget	2026 YTD thru July	2026 Esti. Actual	2027 Proposed	Increase / (Decrease)	% Increase / (Decrease)
Fund: 24 - COMPENSATED ABSENCES RESERVE FUND								
Activity: 41110 - GENERAL PROPERTY TAXES								
24-12-41110-000	GENERAL PROPERTY TAXES	30,000	60,000	60,000	60,000	40,000	(20,000)	-33.33%
Total Fund: 24 - COMPENSATED ABSENCES RESERVE FUND REVENUES:		**30,000**	**60,000**	**60,000**	**60,000**	**40,000**	**(20,000)**	**-33.33%**
Activity: 51900 - OTHER EXPENSES								
24-12-51900-117	ACCUMULATED LEAVE WAGES	84,017	32,675	25,934	32,675	18,579	(14,096)	-43.14%
24-12-51900-131	SOCIAL SECURITY TAX	5,735	2,500	1,984	2,500	1,421	(1,079)	-43.16%
Total Fund: 24 - COMPENSATED ABSENCES RESERVE FUND EXPENDITURES:		**89,752**	**35,175**	**27,918**	**35,175**	**20,000**	**(15,175)**	**-43.14%**
Total Fund: 24 - COMPENSATED ABSENCES RESERVE FUND SIURPLUS (DEFECIT):		**(59,752)**	**24,825**	**32,082**	**24,825**	**20,000**	**(4,825)**	**-19.44%**

		2025 Actual	2026 Budget	2026 YTD thru July	2026 Esti. Actual	2027 Proposed	Increase / (Decrease)	% Increase / (Decrease)
Fund: 25 - ARPA FUND								
Activity: ARPA FUND REVENUES								
25-12-43300-000	FED GRANT - ARPA FUNDS	53,577	-	-	-	-	-	0.00%
25-12-48100-000	INTEREST INCOME	4,152	500	745	1,200	600	100	20.00%
Total Fund 25 - ARPA FUND REVENUES:		**57,729**	**500**	**745**	**1,200**	**600**	**100**	**20.00%**
Activity: 51400 - GENERAL ADMINISTRATION								
25-12-51400-290	CONTRACTED SERVICES - GENERAL ADMINISTRATION	32,239	-	-	-	-	-	0.00%
Total Activity: 51400 - GENERAL ADMINISTRATION:		**32,239**	**-**	**-**	**-**	**-**	**-**	**0.00%**
Activity: 53000 - ENGINEERING								
25-12-53000-290	GIS MAPPING SYSTEM UPGRADES	68,005	27,146	-	27,146	-	(27,146)	-100.00%
Total Activity: 53000 - ENGINEERING:		**68,005**	**27,146**	**-**	**27,146**	**-**	**(27,146)**	**-100.00%**
Activity: 53100 - PUBLIC WORKS ADMINISTRATION								
25-12-53100-820	DPW OFFICE REMODEL - ENG	11,000	-	-	-	-	-	0.00%
Total Activity: 53100 - PUBLIC WORKS ADMINISTRATION:		**11,000**	**-**	**-**	**-**	**-**	**-**	**0.00%**
Total Fund 25 - ARPA FUND EXPENDITURES:		**111,243**	**27,146**	**-**	**27,146**	**-**	**(27,146)**	**-100.00%**
Total Fund: 25 - ARPA FUND SURPLUS (DEFECIT):		**(53,515)**	**(26,646)**	**745**	**(25,946)**	**600**	**27,246**	**-102.25%**

		2025 Actual	2026 Budget	2026 YTD thru July	2026 Esti. Actual	2027 Proposed	Increase / (Decrease)	% Increase / (Decrease)
Fund: 26 - REVOLVING LOAN FUND								
Activity: REVOLVING LOAN FUND REVENUES								
26-12-48100-000	INTEREST INCOME	6,905	12,000	6,614	11,000	10,500	(1,500)	-12.50%
26-12-48700-000	LOAN REPAYMENTS	4,200	1,600	2,799	3,465	1,600	-	0.00%
Total Activity: REVOLVUNG LOAN FUND REVENUES:		**11,105**	**13,600**	**9,413**	**14,465**	**12,100**	**(1,500)**	**-11.03%**
Activity: 56600 - URBAN DEVELOPMENT								
26-12-56600-210	PROFESSIONAL SERVICES	-	-	-	-	-	-	0.00%
26-12-56600-720	REVOLVING LOANS	-	-	-	-	-	-	0.00%
Total Activity: REVOLVUNG LOAN FUND EXPENDITURES:		**-**	**-**	**-**	**-**	**-**	**-**	**0.00%**
Total Activity: REVOLVING LOAN FUND SURPLUS (DEFECIT):		**11,105**	**13,600**	**9,413**	**14,465**	**12,100**	**(1,500)**	**-11.03%**

		2025 Actual	2026 Budget	2026 YTD thru July	2026 Esti. Actual	2027 Proposed	Increase / (Decrease)	% Increase / (Decrease)
Fund: 30 - DEBT SERVICE FUND								
Activity: DEBT SERVICE FUND REVENUES								
30-12-41110-000	GENERAL PROPERTY TAXES	1,519,597	1,569,303	1,569,303	1,569,303	1,620,335	51,032	3.25%
30-12-48110-000	INTEREST-OTHER	235	-	-	-	-	-	0.00%
30-12-49125-000	PREMIUM ON DEBT	105,988	-	-	-	-	-	0.00%
Total Fund 30 - DEBT SERVICE FUND REVENUES:		**1,625,820**	**1,569,303**	**1,569,303**	**1,569,303**	**1,620,335**	**51,032**	**3.25%**
Activity: 58100 - PRINCIPAL ON NOTES								
30-12-58100-000	PRINCIPAL ON NOTES	1,211,163	1,148,500	1,148,500	1,148,500	1,203,175	54,675	4.76%
Total Activity: 58100 - PRINCIPAL ON NOTES:		**1,211,163**	**1,148,500**	**1,148,500**	**1,148,500**	**1,203,175**	**54,675**	**4.76%**
Activity: 58200 - INTEREST - LONG-TERM DEBT								
30-12-58200-000	INTEREST ON NOTES	413,788	497,981	280,964	497,981	409,585	(88,396)	-17.75%
Total Activity: 58200 - INTEREST - LONG-TERM DEBT:		**413,788**	**497,981**	**280,964**	**497,981**	**409,585**	**(88,396)**	**-17.75%**
Activity: 58201 - PAYING AGENT EXPENSE FEE								
30-12-58201-000	PAYING AGENT EXPENSE FEE	6,625	7,575	2,850	7,575	7,575	-	0.00%
Total Activity: 58201 - PAYING AGENT EXPENSE FEE:		**6,625**	**7,575**	**2,850**	**7,575**	**7,575**	**-**	**0.00%**
Activity: 58202 - DEBT DISCOUNT/EXPENSE								
30-12-58202-000	DEBT ISSUE EXPENSE	21,235	-	-	-	-	-	0.00%
Total Activity: 58202 - DEBT DISCOUNT/EXPENSE:		**21,235**	**-**	**-**	**-**	**-**	**-**	**0.00%**
Total Fund 30 - DEBT SERVICE FUND EXPENDITURES:		**1,652,811**	**1,654,056**	**1,432,314**	**1,654,056**	**1,620,335**	**(33,721)**	**-2.04%**
Total Fund 30 - DEBT SERVICE FUND SURPLUS (DEFECIT):		**(26,991)**	**(84,753)**	**136,989**	**(84,753)**	**-**	**84,753**	**-100.00%**

		2025 Actual	2026 Budget	2026 YTD thru July	2026 Esti. Actual	2027 Proposed	Increase / (Decrease)	% Increase / (Decrease)
Fund: 41 - TID #1 FUND								
Activity: TID #1 FUND REVENUES								
41-16-41120-000	TAX INCREMENTS	1,117,870	1,200,000	1,338,798	1,200,000	845,500	(354,500)	-29.54%
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	221,834	-	0.00%
41-16-46850-000	TID APPLICATION FEE	5,500	1,000	-	1,000	1,000	-	0.00%
41-16-48200-000	RENTAL INCOME	10,833	10,000	5,000	10,000	22,000	12,000	120.00%
Total Fund 41 - TID #1 FUND REVENUES:		**1,410,167**	**1,486,964**	**1,619,761**	**1,486,964**	**1,144,464**	**(342,500)**	**-23.03%**
Activity: 56670 - ECONOMIC DEVELOPMENT								
41-16-56670-111	PROFESSIONAL SALARIES	66,657	84,592	38,088	84,592	90,449	5,857	6.92%
41-16-56670-117	REGULAR WAGES	725	-	59	-	-	-	0.00%
41-16-56670-120	TID PROPERTY MAINTENANCE	539	-	19	-	-	-	0.00%
41-16-56670-131	SOCIAL SECURITY TAX	4,871	6,038	2,732	6,038	6,405	367	6.07%
41-16-56670-132	RETIREMENT	4,688	6,091	2,747	6,091	6,558	467	7.67%
41-16-56670-133	HEALTH INSURANCE	14,717	19,212	8,360	19,212	18,546	(666)	-3.47%
41-16-56670-134	DENTAL INSURANCE	609	627	436	627	926	299	47.69%
41-16-56670-135	LIFE INSURANCE	174	254	95	254	262	8	3.25%
41-16-56670-210	PROFESSIONAL SVS	23,140	50,000	5,903	50,000	50,000	-	0.00%
41-16-56670-220	CELLPHONE	188	225	95	225	225	-	0.00%
41-16-56670-290	TIF DEVELOPMENT	10,000	510,000	10,000	510,000	10,000	(500,000)	-98.04%
41-16-56670-291	1901 S WEBSTER - HOLDING/O&M COSTS	643,350	135,000	70,588	135,000	10,000	(125,000)	-92.59%
41-16-56670-292	1905 S WEBSTER - HOLDING/O&M COSTS	3,745	-	2,866	-	-	-	0.00%
41-16-56670-293	2001 S WEBSTER - HOLDING/O&M COSTS	14,543	12,225	6,592	12,225	15,000	2,775	22.70%
41-16-56670-294	335 W ST JOSEPH - HOLDING/O&M COSTS	82,752	-	-	-	10,000	10,000	100.00%
41-16-56670-312	SUPPLIES	156	500	1,593	500	500	-	0.00%
41-16-56670-511	PROPERTY INSURANCE	594	2,450	2,437	2,450	2,550	100	4.08%
41-16-56670-650	MILEAGE REIMB - DIRECTOR PLANNING/DEVELOPMEI	-	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:		**871,450**	**832,463**	**152,608**	**832,463**	**226,670**	**(605,793)**	**-72.77%**
Activity: 58100 - PRINCIPAL ON NOTES								
41-16-58100-000	PRINCIPAL ON DEBT	206,507	210,903	210,903	210,903	215,430	4,527	2.15%
Total Activity: 58100 - PRINCIPAL ON NOTES:		**206,507**	**210,903**	**210,903**	**210,903**	**215,430**	**4,527**	**2.15%**
Activity: 58200 - INTEREST - LONG-TERM DEBT								
41-16-58200-000	INTEREST ON DEBT	36,529	30,334	27,634	30,334	24,007	(6,327)	-20.86%
Total Activity: 58200 - INTEREST - LONG-TERM DEBT:		**36,529**	**30,334**	**27,634**	**30,334**	**24,007**	**(6,327)**	**-20.86%**
Total Fund 41 - TID #1 FUND EXPENDITURES:		**1,114,486**	**1,073,700**	**391,144**	**1,073,700**	**466,107**	**(607,593)**	**-56.59%**
Total Fund 41 - TID #1 FUND SURPLUS (DEFECIT):		**295,681**	**413,264**	**1,228,617**	**413,264**	**678,357**	**265,093**	**64.15%**

		2025 Actual	2026 Budget	2026 YTD thru July	2026 Esti. Actual	2027 Proposed	Increase / (Decrease)	% Increase / (Decrease)
Fund: 47 - PARKS CAPITAL PROJECTS FUND								
Activity: PARKS CAPITAL PROJECTS FUND REVENUES								
47-17-41110-000	GENERAL PROPERTY TAXES	25,000	25,000	25,000	25,000	25,000	-	0.00%
47-17-48100-000	INTEREST INCOME	17,216	-	3,287	4,800	-	-	0.00%
47-17-49120-000	LONG TERM DEBT PROCEEDS	561,078	-	-	-	-	-	0.00%
Total Fund 47 - PARKS CAPITAL PROJECTS FUND REVENUES:		**603,294**	**25,000**	**28,287**	**29,800**	**25,000**	**-**	**0.00%**
Activity: 57620 - PARKS OUTLAY or WATER PUMPING - OPERATION SUPERVISION & ENG								
47-17-57620-810	PARK EQUIPMENT	98,498	-	-	-	5,000	5,000	100.00%
47-17-57620-820	PARK IMPROVEMENTS	612,494	25,000	20,037	25,000	20,000	(5,000)	-20.00%
Total Activity: 57620 - PARKS OUTLAY or WATER PUMPING - OPERATION SUPERVISIC		**710,992**	**25,000**	**20,037**	**25,000**	**25,000**	**-**	**0.00%**
Activity: 58202 - DEBT DISCOUNT/EXPENSE								
47-17-58202-000	DEBT DISCOUNT/EXPENSE	9,208	-	-	-	-	-	0.00%
Total Activity: 58202 - DEBT DISCOUNT/EXPENSE:		**9,208**	**-**	**-**	**-**	**-**	**-**	**0.00%**
Total Fund 47 - PARKS CAPITAL PROJECTS FUND EXPENDITURES:		**720,200**	**25,000**	**20,037**	**25,000**	**25,000**	**-**	**0.00%**
Total Fund 47 - PARKS CAPITAL PROJECTS FUND SURPLUS (DEFECIT):		**(116,906)**	**-**	**8,250**	**4,800**	**-**	**-**	**0.00%**

		2025 Actual	2026 Budget	2026 YTD thru July	2026 Esti. Actual	2027 Proposed	Increase / (Decrease)	% Increase / (Decrease)
Fund: 48 - CAPITAL PROJECTS FUND								
Activity: CAPITAL PROJECTS FUND REVENUES								
48-16-48100-000	INTEREST INCOME	72,588	-	21,606	27,000	-	-	0.00%
48-16-49120-000	LONG TERM DEBT PROCEEDS	2,283,922	-	-	-	-	-	0.00%
Total Fund 48 - CAPITAL PROJECTS FUND REVENUES:		**2,356,510**	**-**	**21,606**	**27,000**	**-**	**-**	**0.00%**
Activity: 53315 - STREET RECONSTRUCTION								
48-16-53315-291	RECONSTRUCTION STREET - PRIORITY	1,246,256	-	81,457	-	-	-	0.00%
Total Activity: 53315 - STREET RECONSTRUCTION:		**1,246,256**	**-**	**81,457**	**-**	**-**	**-**	**0.00%**
Activity: 53316 - CURB & GUTTER								
48-16-53316-291	RECONSTRUCTION C&G - PRIORITY	234,903	-	(6,230)	-	-	-	0.00%
Total Activity: 53316 - CURB & GUTTER:		**234,903**	**-**	**(6,230)**	**-**	**-**	**-**	**0.00%**
Activity: 53317 - SIDEWALKS								
48-16-53317-291	RECONSTRUCTION SIDEWALK - PRIORITY	66,486	-	(5,122)	-	-	-	0.00%
48-16-53317-820	SAFE ROUTES TO SCHOOL OUTLAY	638	-	-	-	-	-	0.00%
Total Activity: 53317 - SIDEWALKS:		**67,124**	**-**	**(5,122)**	**-**	**-**	**-**	**0.00%**
Activity: 57324 - STREET EQUIPMENT OUTLAY								
48-16-57324-810	STREET EQUIPMENT OUTLAY	494,308	-	166,734	-	-	-	0.00%
Total Activity: 57324 - STREET EQUIPMENT OUTLAY:		**494,308**	**-**	**166,734**	**-**	**-**	**-**	**0.00%**
Activity: 58202 - DEBT DISCOUNT/EXPENSE								
48-16-58202-000	DEBT DISCOUNT/EXPENSE	36,639	-	-	-	-	-	0.00%
Total Activity: 58202 - DEBT DISCOUNT/EXPENSE:		**36,639**	**-**	**-**	**-**	**-**	**-**	**0.00%**
Total Fund 48 - CAPITAL PROJECTS FUND EXPENDITURES:		**2,079,230**	**-**	**236,839**	**-**	**-**	**-**	**0.00%**
Total Fund 48 - CAPITAL PROJECTS FUND SURPLUS (DEFECIT):		**277,280**	**-**	**(215,233)**	**27,000**	**-**	**-**	**0.00%**

		2025 Actual	2026 Budget	2026 YTD thru July	2026 Esti. Actual	2027 Proposed	Increase / (Decrease)	% Increase / (Decrease)
Fund: 21 - SANITARY SEWER UTILITY								
Activity: SANITARY SEWER UTILITY REVENUES								
21-16-44340-000	SANITARY SEWER PERMITS	1,500	1,000	4,407	1,000	1,000	-	0.00%
21-16-46220-000	FEES FOR SERVICES	-	-	148,822	-	-	-	0.00%
21-16-46410-000	SEWERAGE SERVICE CHARGES	3,458,328	3,500,000	1,739,601	3,500,000	3,750,000	250,000	7.14%
Total Activity: SANITARY SEWER UTILITY REVENUES:		**3,459,828**	**3,501,000**	**1,892,830**	**3,501,000**	**3,751,000**	**250,000**	**7.14%**
Activity: 57410 - SEWAGE TREATMENT								
21-16-57410-111	PROFESSIONAL SALARIES	32,280	39,752	18,155	39,752	42,504	2,753	6.92%
21-16-57410-117	REGULAR WAGES	44,355	79,590	38,123	79,590	83,089	3,499	4.40%
21-16-57410-119	OVERTIME WAGES	2,566	3,975	2,266	3,975	3,500	(475)	-11.95%
21-16-57410-120	SEASONAL/PART-TIME WAGES	5,465	4,328	964	4,328	1,071	(3,257)	-75.25%
21-16-57410-131	SOCIAL SECURITY TAX	6,031	9,022	4,237	9,022	9,443	421	4.67%
21-16-57410-132	RETIREMENT	5,504	8,879	4,212	8,879	9,359	480	5.41%
21-16-57410-133	HEALTH INSURANCE	25,601	33,592	14,873	33,592	25,491	(8,101)	-24.12%
21-16-57410-134	DENTAL INSURANCE	912	1,468	731	1,468	1,196	(272)	-18.50%
21-16-57410-135	LIFE INSURANCE	194	313	117	313	225	(88)	-28.12%
21-16-57410-210	PROFESSIONAL SERVICES	8,484	35,000	11,341	35,000	60,000	25,000	71.43%
21-16-57410-220	TELEPHONE/CELLPHONE	910	950	481	950	950	-	0.00%
21-16-57410-221	ELECTRICITY	6,462	7,100	4,571	7,100	7,100	-	0.00%
21-16-57410-222	GAS HEAT	527	700	328	700	700	-	0.00%
21-16-57410-223	WATER & SEWER	58	60	33	60	60	-	0.00%
21-16-57410-290	CONTRACTED SERVICES	33,214	40,000	11,619	60,000	70,000	30,000	75.00%
21-16-57410-292	CONTRACTED SERVICES-WATER DEPT	103,234	102,500	90,000	102,500	105,000	2,500	2.44%
21-16-57410-295	CONTRACTED SERVICES - NEW WATER	2,089,496	2,500,000	1,263,073	2,500,000	2,550,000	50,000	2.00%
21-16-57410-296	CONTRACTED SERVICES - GBDPW	1,875	2,500	2,001	2,500	2,500	-	0.00%
21-16-57410-297	CONTRACTED SERVICES - MANHOLES	-	5,000	1,776	5,000	5,000	-	0.00%
21-16-57410-299	CONTRACTED SVC - BLDG CLEAN	1,029	1,200	655	1,200	1,200	-	0.00%
21-16-57410-312	SUPPLIES	4,999	5,000	685	5,000	5,000	-	0.00%
21-16-57410-314	POSTAGE	654	250	-	250	500	250	100.00%
21-16-57410-317	BLUE PRINT SUPPLIES	495	300	-	300	500	200	66.67%
21-16-57410-318	SOFTWARE MAINTENANCE AGREEMENT	3,496	9,600	5,135	9,600	6,050	(3,550)	-36.98%
21-16-57410-319	COMPUTER MAINTENANCE	-	2,500	-	2,500	2,500	-	0.00%
21-16-57410-330	WEB TRAINING	350	-	-	-	-	-	0.00%
21-16-57410-352	BULK WATER CHARGE	1,650	1,500	-	1,500	1,700	200	13.33%
21-16-57410-362	MACHINE MAINTENANCE	-	250	-	250	250	-	0.00%
21-16-57410-363	LIFT STATION MAINTENANCE	8,172	15,000	8,328	15,000	15,000	-	0.00%
21-16-57410-440	TELEVISING	6,921	15,000	-	15,000	20,000	5,000	33.33%
21-16-57410-441	CLOTHING ALLOWANCE	-	1,050	-	1,050	1,050	-	0.00%

		2025 Actual	2026 Budget	2026 YTD thru July	2026 Esti. Actual	2027 Proposed	Increase / (Decrease)	% Increase / (Decrease)
21-16-57410-510	INSURANCE	5,578	3,500	4,097	3,500	5,900	2,400	68.57%
21-16-57410-530	FACILITIES USE CHARGE	970	970	728	970	970	-	0.00%
21-16-57410-540	DEPRECIATION	267,379	255,000	-	265,000	265,000	10,000	3.92%
21-16-57410-542	EQUIPMENT CHARGES	110,500	72,940	42,550	72,940	72,940	-	0.00%
21-16-57410-650	MILEAGE REIMB - DPW DIRECTOR	189	250	65	250	250	-	0.00%
Total Activity: 57410 - SEWAGE TREATMENT:		**2,779,550**	**3,259,038**	**1,531,145**	**3,289,038**	**3,375,998**	**116,960**	**3.59%**
Activity: 57411 - WATER WAGES (LIFT STATIONS)								
21-16-57411-117	REGULAR WAGES	1,995	6,729	3,089	6,729	2,379	(4,350)	-64.65%
21-16-57411-119	OVERTIME WAGES	105	500	795	500	500	-	0.00%
21-16-57411-120	SEASONAL/PART-TIME WAGES	-	408	-	408	408	-	0.00%
21-16-57411-131	SOCIAL SECURITY TAX	148	552	276	552	241	(312)	-56.40%
21-16-57411-132	RETIREMENT	146	521	280	521	209	(312)	-59.90%
21-16-57411-133	HEALTH INSURANCE	541	2,017	683	2,017	649	(1,368)	-67.82%
21-16-57411-134	DENTAL INSURANCE	21	89	34	89	31	(59)	-65.67%
21-16-57411-135	LIFE INSURANCE	2	10	2	10	4	(6)	-60.90%
21-16-57411-290	CONTRACTED SERVICES	64	-	-	-	-	-	0.00%
Total Activity: 57411 - WATER WAGES (LIFT STATIONS):		**3,024**	**10,827**	**5,159**	**10,827**	**4,420**	**(6,406)**	**-59.17%**
Activity: 57412 - WATER WAGES (LOCATES/SUMP PUMP)								
21-16-57412-117	REGULAR WAGES	4,581	20,683	1,871	20,683	2,899	(17,784)	-85.98%
21-16-57412-119	OVERTIME WAGES	177	-	-	-	-	-	0.00%
21-16-57412-131	SOCIAL SECURITY TAX	348	1,488	136	1,488	213	(1,276)	-85.71%
21-16-57412-132	RETIREMENT	332	1,489	135	1,489	210	(1,279)	-85.88%
21-16-57412-133	HEALTH INSURANCE	1,010	5,956	408	5,956	556	(5,399)	-90.66%
21-16-57412-134	DENTAL INSURANCE	39	263	20	263	25	(237)	-90.31%
21-16-57412-135	LIFE INSURANCE	6	29	2	29	3	(26)	-91.24%
21-16-57412-290	CONTRACTED SERVICES	98	-	-	-	-	-	0.00%
Total Activity: 57412 - WATER WAGES (LOCATES/SUMP PUMP):		**6,590**	**29,908**	**2,571**	**29,908**	**3,907**	**(26,002)**	**-86.94%**
Activity: 69999 - WRS/OPEB ADJUSTMENT								
21-00-69999-132	GASB 68 - WRS ADJUSTMENT	4,839	-	-	-	-	-	0.00%
21-00-69999-133	GASB 75 - OPEB EXPENSE	(6,790)	-	-	-	-	-	0.00%
Total Activity: 69999 - WRS/OPEB ADJUSTMENT:		**(1,951)**	**-**	**-**	**-**	**-**	**-**	**0.00%**
Total Activity - SANITARY SEWER UTILITY EXPENSES:		**2,787,213**	**3,299,773**	**1,538,875**	**3,329,773**	**3,384,325**	**84,552**	**2.56%**
Department: 99 - OTHER REVENUES (EXPENSES)								
21-16-48110-000	INTEREST INCOME	34,725	15,000	9,011	17,500	13,700	(1,300)	-8.67%
21-16-48330-000	GAIN/(LOSS) ON RETIRE OF CAP ASSETS	(9,232)	-	-	-	-	-	0.00%
21-99-48910-000	AMORTIZATION OF PREM ON DEBT	25,508	25,812	-	25,812	21,971	(3,841)	-14.88%

		2025 Actual	2026 Budget	2026 YTD thru July	2026 Esti. Actual	2027 Proposed	Increase / (Decrease)	% Increase / (Decrease)
21-99-58200-000	INTEREST - LONG-TERM DEBT	(153,992)	(157,815)	(42,149)	(157,815)	(142,737)	15,078	-9.55%
21-99-58202-000	DEBT DISCOUNT/EXPENSE	(25,090)	-	-	-	-	-	0.00%
Total Department: 99 - OTHER REVENUES (EXPENSES):		**(128,081)**	**(117,003)**	**(33,139)**	**(114,503)**	**(107,066)**	**9,937**	**-8.49%**
Total Fund: 21 - SANITARY SEWER UTILITY SURPLUS (DEFECIT):		**544,535**	**84,224**	**320,816**	**56,724**	**259,609**	**175,385**	**208.24%**

		2025 Actual	2026 Budget	2026 YTD thru July	2026 Esti. Actual	2027 Proposed	Increase / (Decrease)	% Increase / (Decrease)
Fund: 60 - WATER UTILITY								
Activity: WATER UTILITY REVENUES								
60-16-46000-411	RESIDENTIAL WATER SALES	2,200,829	2,300,000	1,074,569	2,200,000	2,300,000	-	0.00%
60-16-46000-412	COMMERCIAL WATER SALES	353,811	375,000	172,933	353,000	365,000	(10,000)	-2.67%
60-16-46000-413	INSTITUTIONAL WATER SALES	307,372	300,000	135,644	300,000	305,000	5,000	1.67%
60-16-46000-414	PUBLIC AUTHORITY WATER SALES	25,891	27,300	14,126	27,300	28,000	700	2.56%
60-16-46000-415	MULTIFAMILY WATER SALES	74,261	84,000	37,127	77,000	79,000	(5,000)	-5.95%
60-16-46000-462	PRIVATE FIRE PROTECTION	34,852	36,000	17,508	36,000	36,000	-	0.00%
60-16-46000-463	PUBLIC FIRE PROTECTION	626,435	660,000	313,686	630,000	778,000	118,000	17.88%
60-16-46000-464	VILLAGE BULK WATER SALES	3,462	4,725	-	4,000	4,000	(725)	-15.34%
60-16-47000-470	FORFEITED DISCOUNTS-10% PENALT	10,457	15,000	54	15,000	15,000	-	0.00%
60-16-47000-471	FORFEITED DISCOUNTS	18,122	17,000	10,310	17,000	17,000	-	0.00%
60-16-47000-472	RENTS FROM WATER PROPERTY	105,665	94,450	41,881	68,842	56,760	(37,690)	-39.90%
60-16-47000-474	OTHER WATER REVENUES	24,323	23,000	3,992	23,000	23,000	-	0.00%
60-16-47000-475	OTHER REVENUE-SERVICE CHARGES	4,844	4,000	8,489	4,000	4,000	-	0.00%
Total Activity: WATER UTILITY REVENUES:		**3,790,322**	**3,940,475**	**1,830,319**	**3,755,142**	**4,010,760**	**70,285**	**1.78%**
Department: 60 - SOURCE OF SUPPLY								
Activity: 57600 - SOURCE OF SUPPLY - OPERATION SUPERVISION & ENGIN								
60-60-57600-117	REGULAR WAGES	3,129	22,431	1,174	22,431	9,516	(12,914)	-57.57%
60-60-57600-131	SOCIAL SECURITY TAX	-	1,610	84	1,610	686	(924)	-57.41%
60-60-57600-132	RETIREMENT	-	1,615	85	1,615	690	(925)	-57.28%
60-60-57600-133	HEALTH INSURANCE	-	6,724	335	6,724	2,596	(4,128)	-61.39%
60-60-57600-134	DENTAL INSURANCE	-	298	17	298	123	(175)	-58.80%
60-60-57600-135	LIFE INSURANCE	-	33	2	33	16	(18)	-53.37%
60-60-57600-900	ALLOCATED TRANSPORTATION	102	-	-	-	-	-	0.00%
Total Activity: 57600 - SOURCE OF SUPPLY - OPERATION SUPERVISION & ENGIN:		**3,231**	**32,711**	**1,696**	**32,711**	**13,627**	**(19,084)**	**-58.34%**
Activity: 57601 - SOURCE OF SUPPLY - OPERATING LABOR & EXPENSES								
60-60-57601-119	OVERTIME (ON CALL PAY)	10,246	11,451	5,373	11,451	12,000	549	4.80%
60-60-57601-131	SOCIAL SECURITY TAX	-	876	389	876	918	42	4.80%
60-60-57601-132	RETIREMENT	-	824	387	824	870	46	5.52%
60-60-57601-133	HEALTH INSURANCE	-	-	1,469	-	-	-	0.00%
60-60-57601-134	DENTAL INSURANCE	-	-	51	-	-	-	0.00%
60-60-57601-135	LIFE INSURANCE	-	-	8	-	-	-	0.00%
Total Activity: 57601 - SOURCE OF SUPPLY - OPERATING LABOR & EXPENSES:		**10,246**	**13,151**	**7,676**	**13,151**	**13,788**	**637**	**4.84%**
Activity: 57602 - SOURCE OF SUPPLY - PURCHASED WATER								
60-60-57602-290	CONTRACTED SERVICES (CBCWA)	1,760,409	1,603,500	841,804	1,746,000	1,717,900	114,400	7.13%
Total Activity: 57602 - SOURCE OF SUPPLY - PURCHASED WATER:		**1,760,409**	**1,603,500**	**841,804**	**1,746,000**	**1,717,900**	**114,400**	**7.13%**

		2025 Actual	2026 Budget	2026 YTD thru July	2026 Esti. Actual	2027 Proposed	Increase / (Decrease)	% Increase / (Decrease)
Activity: 57603 - SOURCE OF SUPPLY - MISC EXPENSES								
60-60-57603-364	REPAIRS & MAINT (SCADA/C12)	2,247	5,000	390	5,000	15,000	10,000	200.00%
Total Activity: 57603 - SOURCE OF SUPPLY - MISC EXPENSES:		**2,247**	**5,000**	**390**	**5,000**	**15,000**	**10,000**	**200.00%**
Activity: 57611 - SOURCE OF SUPPLY - MAINT - STRUCTURES & IMPROVE.								
60-60-57611-364	REPAIRS & MAINT (AZ-2)	-	5,000	549	5,000	5,000	-	0.00%
Total Activity: 57611 - SOURCE OF SUPPLY - MAINT - STRUCTURES & IMPROVE.:		**-**	**5,000**	**549**	**5,000**	**5,000**	**-**	**0.00%**
Activity: 57614 - SOURCE OF SUPPLY - MAINT - WELLS & SPRINGS								
60-60-57614-119	OVERTIME (ON CALL PAY)	11,000	11,451	6,186	11,451	12,000	549	4.80%
60-60-57614-131	SOCIAL SECURITY TAX	-	876	441	876	918	42	4.80%
60-60-57614-132	RETIREMENT	-	824	445	824	870	46	5.52%
60-60-57614-133	HEALTH INSURANCE	-	-	1,703	-	-	-	0.00%
60-60-57614-134	DENTAL INSURANCE	-	-	51	-	-	-	0.00%
60-60-57614-135	LIFE INSURANCE	-	-	8	-	-	-	0.00%
60-60-57614-364	REPAIRS & MAINTENANCE	-	-	-	-	50,000	50,000	100.00%
Total Activity: 57614 - SOURCE OF SUPPLY - MAINT - WELLS & SPRINGS:		**11,000**	**13,151**	**8,834**	**13,151**	**63,788**	**50,637**	**385.04%**
Total Department 60 - SOURCE OF SUPPLY		**1,787,132**	**1,672,513**	**860,950**	**1,815,013**	**1,829,102**	**156,589**	**9.36%**
Department: 62 - PUMPING								
Activity: 57620 - PARKS OUTLAY or WATER PUMPING - OPERATION SUPERVISION & ENG								
60-62-57620-117	REGULAR WAGES	766	4,486	235	4,486	1,190	(3,297)	-73.48%
60-62-57620-119	OVERTIME	98	-	-	-	101	101	100.00%
60-62-57620-131	SOCIAL SECURITY TAX	-	322	17	322	93	(229)	-70.98%
60-62-57620-132	RETIREMENT	-	323	17	323	94	(229)	-71.03%
60-62-57620-133	HEALTH INSURANCE	-	1,345	67	1,345	325	(1,020)	-75.87%
60-62-57620-134	DENTAL INSURANCE	-	60	3	60	15	(44)	-74.25%
60-62-57620-135	LIFE INSURANCE	-	7	0	7	2	(5)	-70.96%
60-62-57620-900	ALLOCATED TRANSPORTATION	25	-	-	-	-	-	0.00%
Total Activity: 57620 - PARKS OUTLAY or WATER PUMPING - OPERATION SUPERVISIC		**889**	**6,542**	**339**	**6,542**	**1,819**	**(4,723)**	**-72.19%**
Activity: 57623 - PUMPING - ELECTRIC POWER PURCHASED								
60-62-57623-221	ELECTRIC POWER PURCHASED	25,267	20,000	14,092	20,000	25,000	5,000	25.00%
Total Activity: 57623 - PUMPING - ELECTRIC POWER PURCHASED:		**25,267**	**20,000**	**14,092**	**20,000**	**25,000**	**5,000**	**25.00%**
Activity: 57624 - PUMPING LABOR & EXPENSES								
60-62-57624-117	REGULAR WAGES	2,026	6,729	762	6,729	2,379	(4,350)	-64.65%
60-62-57624-119	OVERTIME	112	-	28	-	101	101	100.00%
60-62-57624-131	SOCIAL SECURITY TAX	-	483	58	483	179	(304)	-62.91%
60-62-57624-132	RETIREMENT	-	485	57	485	180	(305)	-62.89%
60-62-57624-133	HEALTH INSURANCE	-	2,017	101	2,017	649	(1,368)	-67.82%
60-62-57624-134	DENTAL INSURANCE	-	89	5	89	31	(59)	-65.67%
60-62-57624-135	LIFE INSURANCE	-	10	1	10	4	(6)	-60.90%
60-62-57624-349	OPERATING SUPPLIES	-	3,300	-	3,300	-	(3,300)	-100.00%

		2025 Actual	2026 Budget	2026 YTD thru July	2026 Esti. Actual	2027 Proposed	Increase / (Decrease)	% Increase / (Decrease)
60-62-57624-364	REPAIRS & MAINTENANCE	-	250	-	250	-	(250)	-100.00%
60-62-57624-900	ALLOCATED TRANSPORTATION	66	175	-	175	-	(175)	-100.00%
Total Activity: 57624 - PUMPING LABOR & EXPENSES:		**2,204**	**13,538**	**1,011**	**13,538**	**3,523**	**(10,016)**	**-73.98%**
Activity: 57626 - PUMPING - MISC EXPENSES								
60-62-57626-117	REGULAR WAGES	7,590	4,486	3,844	4,486	9,516	5,030	112.13%
60-62-57626-120	SEASONAL/PART-TIME WAGES	3,644	6,120	3,243	6,120	4,162	(1,958)	-32.00%
60-62-57626-131	SOCIAL SECURITY TAX	-	790	532	790	1,004	214	27.07%
60-62-57626-132	RETIREMENT	-	323	277	323	690	367	113.59%
60-62-57626-133	HEALTH INSURANCE	-	1,345	348	1,345	2,596	1,252	93.06%
60-62-57626-134	DENTAL INSURANCE	-	60	17	60	123	63	106.10%
60-62-57626-135	LIFE INSURANCE	-	7	9	7	16	9	132.74%
60-62-57626-349	OPERATING SUPPLIES (WPS)	2,542	-	1,896	-	3,300	3,300	100.00%
60-62-57626-364	REPAIRS & MAINT (MOWER/PLOW)	97	-	73	-	250	250	100.00%
60-62-57626-900	ALLOCATED TRANSPORTATION	247	-	-	-	175	175	100.00%
Total Activity: 57626 - PUMPING - MISC EXPENSES:		**14,120**	**13,130**	**10,239**	**13,130**	**21,832**	**8,701**	**66.27%**
Activity: 57631 - PUMPING - MAINT - STRUCTURES & IMPROVEMENTS								
60-62-57631-117	REGULAR WAGES	3,264	2,243	2,741	2,243	3,569	1,326	59.10%
60-62-57631-119	OVERTIME	-	-	606	-	-	-	0.00%
60-62-57631-120	SEASONAL/PART-TIME WAGES	-	2,448	256	2,448	-	(2,448)	-100.00%
60-62-57631-131	SOCIAL SECURITY TAX	-	348	256	348	257	(91)	-26.17%
60-62-57631-132	RETIREMENT	-	161	241	161	259	97	60.21%
60-62-57631-133	HEALTH INSURANCE	-	672	1,024	672	974	301	44.79%
60-62-57631-134	DENTAL INSURANCE	-	30	51	30	46	16	54.50%
60-62-57631-135	LIFE INSURANCE	-	3	4	3	6	3	74.85%
60-62-57631-364	REPAIRS & MAINT (STATIONS)	2,504	5,000	916	5,000	5,000	-	0.00%
60-62-57631-900	ALLOCATED TRANSPORTATION	106	75	-	75	75	-	0.00%
Total Activity: 57631 - PUMPING - MAINT - STRUCTURES & IMPROVEMENTS:		**5,873**	**10,981**	**6,093**	**10,981**	**10,185**	**(796)**	**-7.25%**
Activity: 57633 - MAINT - PUMPING EQUIP								
60-62-57633-117	REGULAR WAGES	25,366	19,066	15,090	19,066	28,549	9,483	49.74%
60-62-57633-119	OVERTIME	-	150	103	150	101	(49)	-32.47%
60-62-57633-131	SOCIAL SECURITY TAX	-	1,380	1,129	1,380	2,065	685	49.63%
60-62-57633-132	RETIREMENT	-	1,384	1,094	1,384	2,077	694	50.13%
60-62-57633-133	HEALTH INSURANCE	-	5,716	2,076	5,716	7,789	2,074	36.28%
60-62-57633-134	DENTAL INSURANCE	-	253	96	253	368	115	45.41%
60-62-57633-135	LIFE INSURANCE	-	28	48	28	47	18	64.96%

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60-62-57633-364	REPAIRS & MAINTENANCE (PUMPS)	438	7,500	-	7,500	10,000	2,500	33.33%
60-62-57633-900	ALLOCATED TRANSPORTATION	825	1,125	-	1,125	1,125	-	0.00%
Total Activity: 57633 - MAINT - PUMPING EQUIP:		**26,629**	**36,601**	**19,637**	**36,601**	**52,121**	**15,520**	**42.40%**
Total Department: 62 - PUMPING:		**74,981**	**100,793**	**51,411**	**100,793**	**114,480**	**13,686**	**13.58%**
Department: 64 - WATER TREATMENT								
Activity: 57641 - CHEMICALS								
60-64-57641-349	AQUAMAG	10,069	8,000	4,133	8,000	9,000	1,000	12.50%
Total Activity: 57641 - CHEMICALS:		**10,069**	**8,000**	**4,133**	**8,000**	**9,000**	**1,000**	**12.50%**
Activity: 57642 - OPERATION LABOR & EXPENSE								
60-64-57642-117	REGULAR WAGES	7,516	3,365	3,810	3,365	8,327	4,962	147.48%
60-64-57642-131	SOCIAL SECURITY TAX	-	242	278	242	600	358	148.43%
60-64-57642-132	RETIREMENT	-	242	274	242	604	361	149.20%
60-64-57642-133	HEALTH INSURANCE	-	1,009	1,363	1,009	2,272	1,263	125.24%
60-64-57642-134	DENTAL INSURANCE	-	45	68	45	107	63	140.30%
60-64-57642-135	LIFE INSURANCE	-	5	2	5	14	9	172.60%
60-64-57642-349	OPERATING SUPPLIES (LAB)	8,712	4,000	6,299	7,000	7,000	3,000	75.00%
60-64-57642-364	REPAIRS & MAINTENANCE	-	250	-	250	-	(250)	-100.00%
60-64-57642-900	ALLOCATED TRANSPORTATION	245	-	-	-	-	-	0.00%
Total Activity: 57642 - OPERATION LABOR & EXPENSE:		**16,472**	**9,157**	**12,096**	**12,157**	**18,923**	**9,767**	**106.66%**
Total Department: 64 - WATER TREATMENT:		**26,541**	**17,157**	**16,228**	**20,157**	**27,923**	**10,767**	**62.76%**
Department: 66 - TRANSMISSION & DISTRIBUTION								
Activity: 57662 - TRANSMISSION & DISTRIBUTION LINES								
60-66-57662-117	REGULAR WAGES	41,362	70,856	26,760	70,856	60,330	(10,526)	-14.86%
60-66-57662-119	OVERTIME	1,930	2,474	314	2,474	1,999	(475)	-19.20%
60-66-57662-120	SEASONAL/PART-TIME WAGES	6,083	4,940	324	4,940	1,632	(3,308)	-66.96%
60-66-57662-131	SOCIAL SECURITY TAX	-	5,511	1,997	5,511	4,710	(800)	-14.52%
60-66-57662-132	RETIREMENT	-	5,280	1,949	5,280	4,519	(761)	-14.41%
60-66-57662-133	HEALTH INSURANCE	-	22,094	5,114	22,094	11,823	(10,271)	-46.49%
60-66-57662-134	DENTAL INSURANCE	-	977	251	977	551	(426)	-43.60%
60-66-57662-135	LIFE INSURANCE	-	220	62	220	65	(154)	-70.23%
60-66-57662-220	TELEPHONE/CELLPHONE	168	200	84	200	200	-	0.00%
60-66-57662-290	CONTRACTED SERV (DIGGERS, MSA)	665	1,500	1,324	1,500	1,500	-	0.00%
60-66-57662-349	OPERATING SUPPLIES	1,349	1,500	672	1,500	1,500	-	0.00%
60-66-57662-900	ALLOCATED TRANSPORTATION	655	750	-	750	750	-	0.00%
Total Activity: 57662 - TRANSMISSION & DISTRIBUTION LINES:		**52,212**	**116,302**	**38,851**	**116,302**	**89,580**	**(26,722)**	**-22.98%**
Activity: 57663 - METER EXPENSES								
60-66-57663-117	REGULAR WAGES	457	1,122	418	1,122	1,190	68	6.07%

		2025 Actual	2026 Budget	2026 YTD thru July	2026 Esti. Actual	2027 Proposed	Increase / (Decrease)	% Increase / (Decrease)
60-66-57663-131	SOCIAL SECURITY TAX	-	81	30	81	86	5	6.47%
60-66-57663-132	RETIREMENT	-	81	30	81	86	6	6.81%
60-66-57663-133	HEALTH INSURANCE	-	336	212	336	325	(12)	-3.47%
60-66-57663-134	DENTAL INSURANCE	-	15	11	15	15	0	2.96%
60-66-57663-135	LIFE INSURANCE	-	2	0	2	2	0	16.17%
60-66-57663-900	ALLOCATED TRANSPORTATION	15	100	-	100	100	-	0.00%
Total Activity: 57663 - METER EXPENSES:		**472**	**1,736**	**701**	**1,736**	**1,803**	**68**	**3.91%**
Activity: 57664 - CUSTOMER INSTALLATION EXPENSES								
60-66-57664-117	REGULAR WAGES	13,459	38,132	9,712	38,132	11,301	(26,831)	-70.36%
60-66-57664-119	OVERTIME WAGES	157	150	553	150	149	(1)	-0.60%
60-66-57664-131	SOCIAL SECURITY TAX	-	2,748	751	2,748	826	(1,923)	-69.96%
60-66-57664-132	RETIREMENT	-	2,756	739	2,756	830	(1,926)	-69.88%
60-66-57664-133	HEALTH INSURANCE	-	11,431	2,230	11,431	3,083	(8,348)	-73.03%
60-66-57664-134	DENTAL INSURANCE	-	506	109	506	146	(360)	-71.22%
60-66-57664-135	LIFE INSURANCE	-	57	20	57	19	(38)	-67.35%
60-66-57664-290	CONTRACTED SERV (HYDRO DESIGN)	28,132	31,000	14,485	31,000	32,000	1,000	3.23%
60-66-57664-349	OPERATING SUPPLIES	2,690	2,000	-	2,000	2,000	-	0.00%
60-66-57664-900	ALLOCATED TRANSPORTATION	438	500	-	500	500	-	0.00%
Total Activity: 57664 - CUSTOMER INSTALLATION EXPENSES:		**44,876**	**89,280**	**28,601**	**89,280**	**50,853**	**(38,428)**	**-43.04%**
Activity: 57665 - MISC EXPENSES								
60-66-57665-117	REGULAR WAGES	416	2,243	404	2,243	595	(1,648)	-73.48%
60-66-57665-120	SEASONAL/PART-TIME WAGES	170	-	1,056	-	-	-	0.00%
60-66-57665-131	SOCIAL SECURITY TAX	-	161	111	161	43	(118)	-73.39%
60-66-57665-132	RETIREMENT	-	161	29	161	43	(118)	-73.30%
60-66-57665-133	HEALTH INSURANCE	-	672	34	672	162	(510)	-75.87%
60-66-57665-134	DENTAL INSURANCE	-	30	2	30	8	(22)	-74.24%
60-66-57665-135	LIFE INSURANCE	-	3	1	3	1	(2)	-70.96%
60-66-57665-290	Contracted Services	792	-	-	-	-	-	0.00%
60-66-57665-318	SOFTWARE MAINTENANCE - GIS	-	8,400	-	8,400	4,750	(3,650)	-43.45%
60-66-57665-349	OPERATING SUPPLIES	809	-	-	-	-	-	0.00%
60-66-57665-900	ALLOCATED TRANSPORTATION	14	100	-	100	100	-	0.00%
Total Activity: 57665 - MISC EXPENSES:		**2,200**	**11,771**	**1,635**	**11,771**	**5,702**	**(6,069)**	**-51.56%**
Activity: 57672 - MAINT - DISTRIB RESERVOIRS & STANDPIPE								
60-66-57672-117	REGULAR WAGES	1,939	2,243	1,688	2,243	595	(1,648)	-73.48%
60-66-57672-119	OVERTIME	98	-	276	-	101	101	100.00%
60-66-57672-131	SOCIAL SECURITY TAX	-	161	139	161	51	(110)	-68.59%
60-66-57672-132	RETIREMENT	-	161	141	161	50	(111)	-68.77%
60-66-57672-133	HEALTH INSURANCE	-	672	540	672	162	(510)	-75.87%
60-66-57672-134	DENTAL INSURANCE	-	30	27	30	8	(22)	-74.24%
60-66-57672-135	LIFE INSURANCE	-	3	2	3	1	(2)	-70.96%

		2025 Actual	2026 Budget	2026 YTD thru July	2026 Esti. Actual	2027 Proposed	Increase / (Decrease)	% Increase / (Decrease)
60-66-57672-364	REPAIRS & MAINT (TOWER INSP)	49,259	10,000	312	10,000	10,000	-	0.00%
60-66-57672-900	ALLOCATED TRANSPORTATION	34	-	-	-	-	-	0.00%
Total Activity: 57672 - MAINT - DISTRIB RESERVOIRS & STANDPIPE:		**51,331**	**13,271**	**3,124**	**13,271**	**10,968**	**(2,303)**	**-17.36%**
Activity: 57673 - MAINT - TRANSMISSION & DISTRIB MAINS								
60-66-57673-117	REGULAR WAGES	106,031	17,945	50,610	17,945	103,815	85,871	478.53%
60-66-57673-119	OVERTIME WAGES	8,218	1,501	1,478	1,501	2,499	999	66.54%
60-66-57673-120	SEASONAL/PART-TIME WAGES	9,413	2,040	5,541	2,040	10,118	8,078	396.00%
60-66-57673-131	SOCIAL SECURITY TAX	-	1,559	4,108	1,559	8,434	6,875	441.03%
60-66-57673-132	RETIREMENT	-	1,400	3,750	1,400	7,708	6,308	450.53%
60-66-57673-133	HEALTH INSURANCE	-	5,379	18,451	5,379	28,727	23,348	434.03%
60-66-57673-134	DENTAL INSURANCE	-	238	920	238	1,349	1,111	466.58%
60-66-57673-135	LIFE INSURANCE	-	27	26	27	166	139	521.90%
60-66-57673-290	CONTRACTED SVS (CONTRACTORS)	89,812	70,000	31,597	70,000	70,000	-	0.00%
60-66-57673-328	ADVERTISING	38	500	-	500	500	-	0.00%
60-66-57673-349	OPERATING SUPPLIES (PARTS/INV)	22,198	10,000	2,150	10,000	20,000	10,000	100.00%
60-66-57673-352	BULK WATER	74	500	-	500	500	-	0.00%
60-66-57673-364	REPAIRS & MAINT (STONE/TOPSOIL	6,335	5,000	608	5,000	5,000	-	0.00%
60-66-57673-900	ALLOCATED TRANSPORTATION	2,720	500	-	500	500	-	0.00%
Total Activity: 57673 - MAINT - TRANSMISSION & DISTRIB MAINS:		**244,839**	**116,588**	**119,239**	**116,588**	**259,317**	**142,728**	**122.42%**
Activity: 57675 - MAINT - SERVICES								
60-66-57675-117	REGULAR WAGES	9,859	5,608	3,718	5,608	11,301	5,693	101.52%
60-66-57675-119	OVERTIME WAGES	413	150	-	150	499	350	233.82%
60-66-57675-120	SEASONAL/PART-TIME WAGES	47	-	32	-	-	-	0.00%
60-66-57675-131	SOCIAL SECURITY TAX	-	414	277	414	852	439	105.94%
60-66-57675-132	RETIREMENT	-	415	268	415	856	441	106.39%
60-66-57675-133	HEALTH INSURANCE	-	1,681	731	1,681	3,083	1,402	83.41%
60-66-57675-134	DENTAL INSURANCE	-	74	35	74	146	71	95.73%
60-66-57675-135	LIFE INSURANCE	-	8	10	8	19	10	121.41%
60-66-57675-290	CONTRACTED SERVICES	44,962	70,000	5,623	70,000	70,000	-	0.00%
60-66-57675-349	OPERATING SUPPLIES	5,387	5,000	2,361	5,000	5,000	-	0.00%
60-66-57675-364	REPAIRS & MAINTENANCE	331	1,500	-	1,500	1,500	-	0.00%
60-66-57675-900	ALLOCATED TRANSPORTATION	295	250	-	250	250	-	0.00%
Total Activity: 57675 - MAINT - SERVICES:		**61,294**	**85,100**	**13,056**	**85,100**	**93,505**	**8,406**	**9.88%**
Activity: 57676 - MAINT - METERS								
60-66-57676-117	REGULAR WAGES	1,989	16,823	1,105	16,823	3,569	(13,254)	-78.79%
60-66-57676-119	OVERTIME	41	-	21	-	-	-	0.00%
60-66-57676-120	SEASONAL/PART-TIME WAGES	23	-	32	-	-	-	0.00%
60-66-57676-131	SOCIAL SECURITY TAX	-	1,208	83	1,208	257	(950)	-78.71%
60-66-57676-132	RETIREMENT	-	1,211	81	1,211	259	(953)	-78.64%
60-66-57676-133	HEALTH INSURANCE	-	5,043	492	5,043	974	(4,069)	-80.69%

		2025 Actual	2026 Budget	2026 YTD thru July	2026 Esti. Actual	2027 Proposed	Increase / (Decrease)	% Increase / (Decrease)
60-66-57676-134	DENTAL INSURANCE	-	223	25	223	46	(177)	-79.40%
60-66-57676-135	LIFE INSURANCE	-	25	1	25	6	(19)	-76.67%
60-66-57676-290	CONTRACTED SVC (METER TEST)	1,560	3,000	1,430	3,000	3,000	-	0.00%
60-66-57676-349	OPERATING SUP (METER PARTS)	1,163	8,000	6,010	8,000	8,000	-	0.00%
60-66-57676-900	ALLOCATED TRANSPORTATION	34	175	-	175	175	-	0.00%
Total Activity: 57676 - MAINT - METERS:		**4,810**	**35,708**	**9,278**	**35,708**	**16,285**	**(19,423)**	**-54.39%**
Activity: 57677 - MAINT - HYDRANTS								
60-66-57677-117	REGULAR WAGES	1,983	7,462	704	7,462	1,190	(6,273)	-84.06%
60-66-57677-120	SEASONAL/PART-TIME WAGES	187	2,040	32	2,040	-	(2,040)	-100.00%
60-66-57677-131	SOCIAL SECURITY TAX	-	691	53	691	86	(606)	-87.60%
60-66-57677-132	RETIREMENT	-	537	51	537	86	(451)	-83.95%
60-66-57677-133	HEALTH INSURANCE	-	2,296	231	2,296	325	(1,971)	-85.86%
60-66-57677-134	DENTAL INSURANCE	-	97	11	97	15	(81)	-84.15%
60-66-57677-135	LIFE INSURANCE	-	10	1	10	2	(8)	-80.72%
60-66-57677-290	CONTRACTED SERVICES	-	7,500	-	7,500	7,500	-	0.00%
60-66-57677-349	HYDRANT PAINT/SAND	-	10,000	-	10,000	20,000	10,000	100.00%
60-66-57677-364	REPAIR & MAINTENANCE PARTS	4,135	7,500	10,500	7,500	7,500	-	0.00%
60-66-57677-900	ALLOCATED TRANSPORTATION	42	200	-	200	200	-	0.00%
Total Activity: 57677 - MAINT - HYDRANTS:		**6,348**	**38,334**	**11,583**	**38,334**	**36,903**	**(1,430)**	**-3.73%**
Total Department: 66 - TRANSMISSION & DISTRIBUTION:		**468,382**	**508,090**	**226,068**	**508,090**	**564,916**	**56,826**	**11.18%**
Department: 90 - CUSTOMER ACCOUNTING								
Activity: 57902 - METER READING EXPENSE								
60-90-57902-117	REGULAR WAGES	1,173	16,823	917	16,823	1,190	(15,633)	-92.93%
60-90-57902-120	SEASONAL/PART-TIME WAGES	-	1,224	-	1,224	-	(1,224)	-100.00%
60-90-57902-131	SOCIAL SECURITY TAX	-	1,301	123	1,301	86	(1,215)	-93.41%
60-90-57902-132	RETIREMENT	-	1,211	66	1,211	86	(1,125)	-92.88%
60-90-57902-133	HEALTH INSURANCE	-	5,043	276	5,043	325	(4,719)	-93.56%
60-90-57902-134	DENTAL INSURANCE	-	223	14	223	15	(208)	-93.14%
60-90-57902-135	LIFE INSURANCE	-	25	2	25	2	(23)	-92.25%
60-90-57902-220	TELEPHONE METER READING	418	1,400	626	1,400	1,500	100	7.14%
60-90-57902-349	OPERATING SUP (CLOTH ALLOW)	425	1,327	926	1,327	1,327	-	0.00%
60-90-57902-364	REPAIRS & MAINTENANCE	2	750	-	750	750	-	0.00%
60-90-57902-900	ALLOCATED TRANSPORTATION	38	750	-	750	750	-	0.00%
Total Activity: 57902 - METER READING EXPENSE:		**2,056**	**30,078**	**2,949**	**30,078**	**6,030**	**(24,048)**	**-79.95%**
Activity: 57903 - CUSTOMER RECORD & COLLECTION								
60-90-57903-117	REGULAR WAGES	15,593	32,344	17,459	32,344	34,195	1,851	5.72%
60-90-57903-119	OVERTIME	17	-	-	-	-	-	0.00%
60-90-57903-131	SOCIAL SECURITY TAX	-	2,398	1,295	2,398	2,540	142	5.94%
60-90-57903-132	RETIREMENT	-	2,329	1,257	2,329	2,479	150	6.46%

		2025 Actual	2026 Budget	2026 YTD thru July	2026 Esti. Actual	2027 Proposed	Increase / (Decrease)	% Increase / (Decrease)
60-90-57903-133	HEALTH INSURANCE	-	4,803	2,459	4,803	4,636	(167)	-3.47%
60-90-57903-134	DENTAL INSURANCE	-	197	113	197	203	6	3.02%
60-90-57903-135	LIFE INSURANCE	-	11	6	11	12	1	7.14%
60-90-57903-226	CREDIT CARD FEES	15,416	16,000	34,290	16,000	16,000	-	0.00%
60-90-57903-290	CONTRACTED SERVICES	-	500	-	500	500	-	0.00%
60-90-57903-318	SOFTWARE MAINTENANCE AGREEMENT	17,861	15,800	18,079	15,800	40,000	24,200	153.16%
60-90-57903-349	OPERATING SUP (MAIL BILLS/CCR)	14,760	17,000	18,858	17,000	17,000	-	0.00%
Total Activity: 57903 - CUSTOMER RECORD & COLLECTION:		**63,646**	**91,382**	**93,816**	**91,382**	**117,566**	**26,184**	**28.65%**
Total Department: 90 - CUSTOMER ACCOUNTING:		**65,703**	**121,460**	**96,764**	**121,460**	**123,596**	**2,137**	**1.76%**
Department: 92 - GENERAL & ADMINISTRATION								
Activity: 57920 - ADMIN & GENERAL								
60-92-57920-111	PROFESSIONAL SALARIES	78,248	81,902	44,332	81,902	87,573	5,671	6.92%
60-92-57920-117	REGULAR WAGES	12,351	10,329	6,798	10,329	13,307	2,978	28.83%
60-92-57920-119	OVERTIME	8	-	138	-	-	-	0.00%
60-92-57920-131	SOCIAL SECURITY TAX	-	6,555	3,633	6,555	7,201	646	9.86%
60-92-57920-132	RETIREMENT	-	6,641	3,686	6,641	7,314	673	10.14%
60-92-57920-133	HEALTH INSURANCE	-	16,762	9,098	16,762	16,830	68	0.40%
60-92-57920-134	DENTAL INSURANCE	-	626	462	626	816	190	30.26%
60-92-57920-135	LIFE INSURANCE	-	310	173	310	358	48	15.61%
60-92-57920-650	MILEAGE REIMB - DPW DIRECTOR	284	237	97	237	237	-	0.00%
60-92-57920-900	ALLOCATED TRANSPORTATION	148	100	-	100	100	-	0.00%
Total Activity: 57920 - ADMIN & GENERAL:		**91,040**	**123,461**	**68,418**	**123,461**	**133,735**	**10,274**	**8.32%**
Activity: 57921 - OFFICE								
60-92-57921-220	TELEPHONE/CELLPHONE	3,680	4,400	1,860	4,400	4,800	400	9.09%
60-92-57921-314	POSTAGE	639	500	-	500	500	-	0.00%
60-92-57921-318	SOFTWARE MAINTENANCE AGREEMENT	4,486	1,610	5,858	1,610	1,610	-	0.00%
60-92-57921-319	COMPUTER MAINTENANCE	-	6,000	-	6,000	6,000	-	0.00%
60-92-57921-349	OPERATING SUPPLIES	2,048	2,000	1,506	2,000	2,000	-	0.00%
60-92-57921-362	MACHINE MAINTENANCE	-	250	-	250	250	-	0.00%
Total Activity: 57921 - OFFICE:		**10,853**	**14,760**	**9,224**	**14,760**	**15,160**	**400**	**2.71%**

		2025 Actual	2026 Budget	2026 YTD thru July	2026 Esti. Actual	2027 Proposed	Increase / (Decrease)	% Increase / (Decrease)
Activity: 57923 - PROFESSIONAL SVS (ENG/AUDIT)								
60-92-57923-210	PROFESSIONAL SVS (ENG/AUDIT)	51,413	40,000	18,458	40,000	45,000	5,000	12.50%
60-92-57923-290	CONTRACTED SERVICES	-	500	-	500	500	-	0.00%
Total Activity: 57923 - PROFESSIONAL SVS (ENG/AUDIT):		**51,413**	**40,500**	**18,458**	**40,500**	**45,500**	**5,000**	**12.35%**
Activity: 57924 - PROPERTY INSURANCE								
60-92-57924-000	PROPERTY INSURANCE	17,767	20,950	16,674	20,950	21,000	50	0.24%
Total Activity: 57924 - PROPERTY INSURANCE:		**17,767**	**20,950**	**16,674**	**20,950**	**21,000**	**50**	**0.24%**
Activity: 57925 - INJURIES & DAMAGE INSURANCE								
60-92-57925-000	INJURIES & DAMAGE INSURANCE	14,109	6,500	3,467	6,500	6,100	(400)	-6.15%
Total Activity: 57925 - INJURIES & DAMAGE INSURANCE:		**14,109**	**6,500**	**3,467**	**6,500**	**6,100**	**(400)**	**-6.15%**
Activity: 57926 - EMPLOYEE RETIREMENT AND BENEFITS								
60-92-57926-132	RETIREMENT	25,928	-	-	-	-	-	0.00%
60-92-57926-133	HEALTH INSURANCE	90,019	-	-	-	-	-	0.00%
60-92-57926-134	DENTAL INSURANCE	3,901	-	-	-	-	-	0.00%
60-92-57926-135	LIFE INSURANCE	698	-	-	-	-	-	0.00%
60-92-57926-902	ACCRUED PERSONAL TIME OFF	2,166	-	-	-	-	-	0.00%
Total Activity: 57926 - EMPLOYEE RETIREMENT AND BENEFITS:		**122,711**	**-**	**-**	**-**	**-**	**-**	**0.00%**
Activity: 57928 - REGULATORY COMMISSION EXPENSES								
60-92-57928-000	REGULATORY COMMISSION EXPENSES	-	-	4,140	8,100	-	-	0.00%
Total Activity: 57928 - REGULATORY COMMISSION EXPENSES:		**-**	**-**	**4,140**	**8,100**	**-**	**-**	**0.00%**
Activity: 57930 - MISC GENERAL EXP (WI EMERG MG)								
60-92-57930-000	MISC GENERAL EXP (WI EMERG MG)	282	1,000	-	1,000	1,000	-	0.00%
60-92-57930-117	TRAINING - REGULAR WAGES	4,451	2,243	2,561	2,243	4,758	2,515	112.13%
60-92-57930-119	TRAINING - OVERTIME	131	-	138	-	-	-	0.00%
60-92-57930-131	SOCIAL SECURITY TAX	-	161	195	161	343	182	112.95%
60-92-57930-132	RETIREMENT	-	161	194	161	345	183	113.62%
60-92-57930-133	HEALTH INSURANCE	-	672	34	672	1,298	626	93.06%
60-92-57930-134	DENTAL INSURANCE	-	30	2	30	61	32	105.98%
60-92-57930-135	LIFE INSURANCE	-	3	5	3	8	4	133.23%
60-92-57930-221	ELECTRICITY	1,857	2,500	992	2,500	2,500	-	0.00%
60-92-57930-222	GAS HEAT	860	950	766	950	950	-	0.00%
60-92-57930-223	WATER & SEWER	515	500	295	500	500	-	0.00%
60-92-57930-299	CONTRACTED SVC - BLDG CLEAN	2,058	2,700	1,310	2,700	2,700	-	0.00%
60-92-57930-320	DUES & SUBSCRIPTIONS	1,100	1,000	778	1,000	2,000	1,000	100.00%
60-92-57930-335	TRAINING - DNR/WRWA	3,872	2,500	2,028	2,500	2,500	-	0.00%
60-92-57930-900	ALLOCATED TRANSPORTATION	145	150	-	150	150	-	0.00%
Total Activity: 57930 - MISC GENERAL EXP (WI EMERG MG):		**15,271**	**14,571**	**9,297**	**14,571**	**19,113**	**4,542**	**31.17%**
Activity: 57931 - FACILITIES USE CHARGE								
60-92-57931-000	FACILITIES USE CHARGE	8,500	8,500	6,375	8,500	8,500	-	0.00%

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Total Activity: 57931 - FACILITIES USE CHARGE:		**8,500**	**8,500**	**6,375**	**8,500**	**8,500**	**-**	**0.00%**
Total Department: 92 - GENERAL & ADMINISTRATION:		**331,665**	**229,242**	**136,053**	**237,342**	**249,108**	**19,866**	**8.67%**
Activity: 69999 - WRS/OPEB ADJUSTMENT								
60-00-69999-133	GASB 75 - OPEB EXPENSE	9,199	-	-	-	-	-	0.00%
60-99-69999-132	GASB 68 - WRS ADJUSTMENT	6,378	-	-	-	-	-	0.00%
Total Activity: 69999 - WRS/OPEB ADJUSTMENT:		**15,577**	**-**	**-**	**-**	**-**	**-**	**0.00%**
Department: 99 - OTHER EXPENSES								
60-99-57403-000	DEPRECIATION	390,556	375,000	-	390,000	390,000	15,000	4.00%
60-99-57408-000	PROPERTY TAX EQUIVALENT	249,599	295,000	-	250,000	250,000	(45,000)	-15.25%
60-99-57408-002	TAX EQUIV ON METERS CHG TO SEW	(7,921)	(9,900)	-	(9,900)	(9,900)	-	0.00%
60-99-57408-131	SOCIAL SECURITY TAX	28,294	-	-	-	-	-	0.00%
60-99-57408-290	PSC REMAINDER ASSESSMENT	3,889	4,500	2,972	4,500	4,500	-	0.00%
60-99-57426-000	OTHER INCOME DEDUCTIONS-DEPREC ON CONTRIBU	39,155	40,000	-	40,000	40,000	-	0.00%
Total Department: 99 - OTHER EXPENSES		**703,573**	**704,600**	**2,972**	**674,600**	**674,600**	**(30,000)**	-4.26%
Total Activity - WATER UTILITY EXPENSES:		**3,473,552**	**3,353,854**	**1,390,447**	**3,477,454**	**3,583,725**	**229,871**	**6.85%**
Department: 99 - OTHER REVENUES (EXPENSES)								
60-99-42900-000	AMORTIZATION OF PREM ON DEBT	23,329	26,841	-	26,841	22,918	(3,923)	-14.62%
60-99-57419-000	INTEREST INCOME	47,967	-	18,081	23,500	90	90	100.00%
60-99-57427-000	INTEREST-LONG TERM DEBT	(227,086)	(233,548)	(64,951)	(233,548)	(213,089)	20,459	-8.76%
60-99-58210-000	REFUNDING BOND ISSUANCE COSTS	(34,239)	-	-	-	-	-	0.00%
Total Department: 99 - OTHER REVENUES (EXPENSES):		**(190,028)**	**(206,707)**	**(46,870)**	**(183,207)**	**(190,081)**	**16,626**	**-8.04%**
Total Fund: 60 - WATER UTILITY SURPLUS (DEFECIT):		**126,742**	**379,914**	**393,002**	**94,481**	**236,954**	**(142,960)**	**-37.63%**

		2025 Actual	2026 Budget	2026 YTD thru July	2026 Esti. Actual	2027 Proposed	Increase / (Decrease)	% Increase / (Decrease)
Fund: 61 - STORM WATER UTILITY								
Activity: STORM WATER UTILITY REVENUES								
61-16-46324-000	STORM WATER LATERAL INSPECTION	3,451	1,500	1,200	1,500	1,500	-	0.00%
61-16-46325-000	STORM WAT MGMT SITE REVIEW	4,994	2,000	-	2,000	2,000	-	0.00%
61-16-46326-000	STORM WAT UTILITY BILLINGS	943,415	934,000	479,482	934,000	1,025,340	91,340	9.78%
61-16-46327-000	EROSION CONTROL REVIEW	5,950	1,000	-	1,000	1,000	-	0.00%
61-16-46328-000	FEE IN LIEU OF TREATMENT CHGS	-	1,000	-	20,000	1,000	-	0.00%
Total Activity: STORM WATER UTILITY REVENUES:		**957,810**	**939,500**	**480,682**	**958,500**	**1,030,840**	**91,340**	**9.72%**
Activity: 53000 - ENGINEERING							**-**	
61-16-53000-117	REGULAR WAGES	19,680	52,416	15,994	52,416	56,464	4,048	7.72%
61-16-53000-119	OVERTIME WAGES	1,680	3,950	262	1,975	1,500	(2,450)	-62.03%
61-16-53000-120	SEASONAL/PART-TIME WAGES	4,841	5,800	324	2,900	-	(5,800)	-100.00%
61-16-53000-131	SOCIAL SECURITY TAX	1,870	3,989	1,192	3,989	4,278	289	7.25%
61-16-53000-132	RETIREMENT	1,486	3,916	1,170	3,916	4,202	286	7.31%
61-16-53000-133	HEALTH INSURANCE	6,549	16,810	3,864	16,810	9,273	(7,538)	-44.84%
61-16-53000-134	DENTAL INSURANCE	308	744	193	744	434	(310)	-41.68%
61-16-53000-135	LIFE INSURANCE	65	194	33	194	65	(129)	-66.68%
61-16-53000-210	PROFESSIONAL SERVICES	12,635	15,000	7,379	15,000	15,000	-	0.00%
61-16-53000-220	CELLPHONE	422	600	209	600	600	-	0.00%
61-16-53000-290	CONTRACTED SERVICES	(269)	-	-	-	-	-	0.00%
61-16-53000-312	SUPPLIES	499	500	269	500	500	-	0.00%
61-16-53000-317	BLUEPRINT SUPPLIES	495	250	-	250	250	-	0.00%
61-16-53000-318	SOFTWARE MAINTENANCE AGREEMENT	3,847	9,625	5,135	9,625	6,800	(2,825)	-29.35%
61-16-53000-320	DUES & SUBSCRIPTIONS	3,995	2,000	2,055	2,000	2,300	300	15.00%
61-16-53000-330	CONFERENCES & MEETINGS	-	400	102	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	3,475	2,290	1,335	2,290	2,290	-	0.00%
Total Activity: 53000 - ENGINEERING:		**61,578**	**119,535**	**39,516**	**114,660**	**105,406**	**(14,129)**	**-11.82%**
Activity: 53100 - PUBLIC WORKS ADMINISTRATION								
61-16-53100-111	PROFESSIONAL SALARIES	32,211	32,918	18,031	32,918	35,197	2,279	6.92%
61-16-53100-131	SOCIAL SECURITY TAX	2,323	2,341	1,330	2,341	2,515	174	7.45%
61-16-53100-132	RETIREMENT	2,233	2,370	1,294	2,370	2,552	182	7.67%
61-16-53100-133	HEALTH INSURANCE	6,550	7,204	3,688	7,204	6,955	(250)	-3.47%
61-16-53100-134	DENTAL INSURANCE	324	340	194	340	350	10	3.00%
61-16-53100-135	LIFE INSURANCE	70	52	49	52	96	44	83.35%
61-16-53100-220	CELLPHONE	238	150	84	150	250	100	66.67%
61-16-53100-314	POSTAGE	639	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%

		2025 Actual	2026 Budget	2026 YTD thru July	2026 Esti. Actual	2027 Proposed	Increase / (Decrease)	% Increase / (Decrease)
61-16-53100-414	UNIFORMS	610	484	754	484	600	116	23.97%
61-16-53100-542	EQUIPMENT CHARGES	45	30	15	30	30	-	0.00%
61-16-53100-650	MILEAGE REIMB - DPW DIRECTOR	237	250	81	250	250	-	0.00%
Total Activity: 53100 - PUBLIC WORKS ADMINISTRATION:		**45,478**	**46,939**	**25,521**	**46,939**	**49,594**	**2,655**	**5.66%**
Activity: 53320 - STREET CLEANING								
61-16-53320-117	REGULAR WAGES	22,859	29,762	14,067	29,762	22,673	(7,089)	-23.82%
61-16-53320-119	OVERTIME WAGES	255	250	103	250	250	0	0.03%
61-16-53320-131	SOCIAL SECURITY TAX	1,678	2,153	1,001	2,153	1,657	(496)	-23.03%
61-16-53320-132	RETIREMENT	1,608	2,161	1,020	2,161	1,662	(499)	-23.09%
61-16-53320-133	HEALTH INSURANCE	7,186	9,510	3,125	9,510	6,862	(2,648)	-27.85%
61-16-53320-134	DENTAL INSURANCE	283	372	150	372	301	(71)	-19.04%
61-16-53320-135	LIFE INSURANCE	59	34	22	34	25	(9)	-25.58%
61-16-53320-290	CONTRACTED SERVICES	6,345	9,500	3,027	9,500	9,500	-	0.00%
61-16-53320-352	BULK WATER CHARGE	523	250	-	250	250	-	0.00%
61-16-53320-542	EQUIPMENT CHARGES	40,080	26,460	15,435	26,460	26,460	-	0.00%
Total Activity: 53320 - STREET CLEANING:		**80,877**	**80,451**	**37,950**	**80,451**	**69,640**	**(10,811)**	**-13.44%**
Activity: 53440 - STORM SEWER								
61-16-53440-111	PROFESSIONAL SALARIES	20,585	21,647	11,815	21,647	23,146	1,499	6.92%
61-16-53440-117	REGULAR WAGES	32,185	31,872	23,929	31,872	34,909	3,038	9.53%
61-16-53440-119	OVERTIME WAGES	497	1,000	1,487	1,000	1,000	(0)	0.00%
61-16-53440-120	SEASONAL/PART-TIME WAGES	834	714	144	714	1,071	357	50.00%
61-16-53440-131	SOCIAL SECURITY TAX	3,904	3,991	2,665	3,991	4,344	353	8.85%
61-16-53440-132	RETIREMENT	3,705	3,925	2,681	3,925	4,282	356	9.07%
61-16-53440-133	HEALTH INSURANCE	10,353	10,696	8,336	10,696	11,044	348	3.25%
61-16-53440-134	DENTAL INSURANCE	353	316	408	316	507	191	60.46%
61-16-53440-135	LIFE INSURANCE	135	134	81	134	137	2	1.80%
61-16-53440-210	PROFESSIONAL SERVICES	27,888	4,500	2,553	4,500	4,500	-	0.00%
61-16-53440-211	AUDIT	2,150	1,690	2,210	2,210	2,260	570	33.73%
61-16-53440-220	CELLPHONE/TELEPHONE	78	75	21	75	100	25	33.33%
61-16-53440-221	ELECTRICITY	212	250	132	250	250	-	0.00%
61-16-53440-222	GAS HEAT	98	100	69	100	100	-	0.00%
61-16-53440-223	WATER & SEWER	59	50	34	50	75	25	50.00%
61-16-53440-226	CREDIT CARD FEES	15,416	6,000	-	6,000	15,000	9,000	150.00%
61-16-53440-290	CONTRACTED SVC - CONSTRUCTION	937	1,500	1,279	1,500	1,500	-	0.00%
61-16-53440-291	CONTRACTED SVC - REPAIRS	50,967	70,000	-	70,000	70,000	-	0.00%
61-16-53440-292	CONTRACTED SVC - E RIVER FLOOD WARNING	-	-	-	-	5,000	5,000	100.00%
61-16-53440-297	CONTRACTED SERVICES - MANHOLES	5,630	5,000	-	5,000	5,000	-	0.00%
61-16-53440-299	CONTRACTED SVC - BLDG CLEAN	1,029	1,200	655	1,200	1,200	-	0.00%
61-16-53440-312	SUPPLIES	395	100	394	100	500	400	400.00%
61-16-53440-318	SOFTWARE MAINTENANCE AGREEMENT	(167)	5,125	3,760	5,125	5,125	-	0.00%

		2025 Actual	2026 Budget	2026 YTD thru July	2026 Esti. Actual	2027 Proposed	Increase / (Decrease)	% Increase / (Decrease)
61-16-53440-319	COMPUTER MAINTENANCE	-	3,000	-	3,000	3,000	-	0.00%
61-16-53440-352	STORM SEW CLEAN/BULK WATER CHG	151	100	-	100	200	100	100.00%
61-16-53440-440	TELEVISING	5,900	15,000	-	15,000	15,000	-	0.00%
61-16-53440-510	INSURANCE	3,989	3,300	2,571	3,300	4,000	700	21.21%
61-16-53440-530	FACILITIES USE CHARGE	980	980	735	980	980	-	0.00%
61-16-53440-540	DEPRECIATION	259,875	245,000	-	260,000	260,000	15,000	6.12%
61-16-53440-542	EQUIPMENT CHARGES	47,610	31,430	18,335	31,430	31,430	-	0.00%
61-16-53440-599	STATE ENVIRONMENTAL FEES	-	2,000	2,000	2,000	2,000	-	0.00%
Total Activity: 53440 - STORM SEWER:		**495,749**	**470,695**	**86,292**	**486,215**	**507,659**	**36,964**	**7.85%**
Activity: 53441 - WATER WAGES (LOCATES-STORM)								
61-16-53441-117	REGULAR WAGES	11,126	6,103	6,017	6,103	13,605	7,502	122.91%
61-16-53441-119	OVERTIME WAGES	51	-	52	-	-	-	0.00%
61-16-53441-131	SOCIAL SECURITY TAX	830	442	451	442	984	542	122.71%
61-16-53441-132	RETIREMENT	777	439	437	439	986	547	124.46%
61-16-53441-133	HEALTH INSURANCE	1,473	1,585	752	1,585	3,477	1,892	119.39%
61-16-53441-134	DENTAL INSURANCE	62	69	35	69	163	94	135.58%
61-16-53441-135	LIFE INSURANCE	30	7	18	7	20	13	177.73%
61-16-53441-290	CONTRACTED SERVICES	311	-	-	-	-	-	0.00%
Total Activity: 53441 - WATER WAGES (LOCATES-STORM):		**14,659**	**8,646**	**7,761**	**8,646**	**19,237**	**10,590**	**122.48%**
Activity: 53442 - STORM LATERAL INSPECTION (WATER WAGES)								
61-16-53442-117	REGULAR WAGES	77	561	29	561	-	(561)	-100.00%
61-16-53442-131	SOCIAL SECURITY TAX	3	40	2	40	-	(40)	-100.00%
61-16-53442-132	RETIREMENT	6	40	1	40	-	(40)	-100.00%
61-16-53442-133	HEALTH INSURANCE	20	168	9	168	-	(168)	-100.00%
61-16-53442-134	DENTAL INSURANCE	1	7	0	7	-	(7)	-100.00%
61-16-53442-135	LIFE INSURANCE	3	1	2	1	-	(1)	-100.00%
61-16-53442-290	CONTRACTED SERVICES	3	-	-	-	-	-	0.00%
Total Activity: 53442 - STORM LATERAL INSPECTION (WATER WAGES):		**111**	**818**	**43**	**818**	**-**	**(818)**	**-100.00%**
Activity: 53443 - STORM WATER TREATMENT								
61-16-53443-290	CONTRACTED SVC (POND MAINT)	25,669	15,000	4,016	15,000	20,000	5,000	33.33%
Total Activity: 53443 - STORM WATER TREATMENT:		**25,669**	**15,000**	**4,016**	**15,000**	**20,000**	**5,000**	**33.33%**
Activity: 53622 - LEAF COLLECTION								
61-16-53622-117	REGULAR WAGES	2,730	2,976	702	2,976	2,267	(709)	-23.82%
61-16-53622-119	OVERTIME WAGES	402	-	1	-	500	500	100.00%
61-16-53622-131	SOCIAL SECURITY TAX	228	213	47	213	202	(11)	-5.32%
61-16-53622-132	RETIREMENT	218	214	50	214	201	(14)	-6.36%
61-16-53622-133	HEALTH INSURANCE	637	951	229	951	686	(265)	-27.85%
61-16-53622-134	DENTAL INSURANCE	29	37	11	37	30	(7)	-19.07%
61-16-53622-135	LIFE INSURANCE	5	3	1	3	3	(1)	-24.85%

		2025 Actual	2026 Budget	2026 YTD thru July	2026 Esti. Actual	2027 Proposed	Increase / (Decrease)	% Increase / (Decrease)
Total Activity: 53622 - LEAF COLLECTION:		**4,248**	**4,395**	**1,042**	**4,395**	**3,889**	**(507)**	**-11.53%**
Activity: 69999 - WRS/OPEB ADJUSTMENT								
61-00-69999-132	GASB 68 - WRS ADJUSTMENT	5,882	-	-	-	-	-	0.00%
61-00-69999-133	GASB 75 - OPEB EXPENSE	444	-	-	-	-	-	0.00%
Total Activity: 69999 - WRS/OPEB ADJUSTMENT:		**6,326**	**-**	**-**	**-**	**-**	**-**	**0.00%**
Total Activity: STORM WATER UTILITY EXPENSES:		**734,695**	**746,479**	**202,140**	**757,124**	**775,425**	**28,945**	**3.88%**
Department: 99 - OTHER REVENUES (EXPENSES)								
61-99-42000-000	SPECIAL ASSESSMENT REVENUE	-	-	33,829	-	-	-	0.00%
61-99-42100-000	CONTRIBUTED CAPITAL	1,019,498	-	-	-	-	-	0.00%
61-99-48102-000	INTEREST ON SPECIAL ASSESSMENT	468	-	56	850	-	-	0.00%
61-99-48110-000	INTEREST INCOME	17,903	-	-	-	-	-	0.00%
61-99-48910-000	AMORTIZATION OF PREM ON DEBT	13,661	16,791	-	16,791	14,552	(2,239)	-13.33%
61-99-58200-000	INTEREST - LONG-TERM DEBT	(138,579)	(150,810)	(39,852)	(150,810)	(142,059)	8,751	-5.80%
61-99-58202-000	DEBT DISCOUNT/EXPENSE	(27,131)	-	-	-	-	-	0.00%
Total Department: 99 - OTHER REVENUES (EXPENSES):		**885,821**	**(134,019)**	**(5,967)**	**(133,169)**	**(127,507)**	**6,512**	**-4.86%**
Total Fund: 61 - STORM WATER UTILITY SURPLUS (DEFECIT):		**1,108,936**	**59,002**	**272,575**	**68,207**	**127,908**	**68,907**	**116.79%**

		2025 Actual	2026 Budget	2026 YTD thru July	2026 Esti. Actual	2027 Proposed	Increase / (Decrease)	% Increase / (Decrease)
Fund: 71 - EQUIPMENT REPLACEMENT FUND								
Activity: EQUIPMENT REPLACEMENT FUND REVENUES								
71-16-47432-000	EQUIPMENT RENTAL CHARGES	964,665	636,780	371,430	636,780	636,780	-	0.00%
71-16-47434-000	GASOLINE & FUEL CHARGES	4,939	5,000	3,732	5,000	5,000	-	0.00%
71-16-47434-100	FUEL CHARGES - FIRE DEPARTMENT	14,205	16,000	6,746	16,000	16,000	-	0.00%
Total Activity: EQUIPMENT REPLACEMENT FUND REVENUES:		**983,809**	**657,780**	**381,908**	**657,780**	**657,780**	**-**	**0.00%**
Activity: 51400 - GENERAL ADMINISTRATION								
71-16-51400-117	REGULAR WAGES	2,313	1,928	564	1,928	-	(1,928)	-100.00%
71-16-51400-131	SOCIAL SECURITY TAX	167	140	41	140	-	(140)	-100.00%
71-16-51400-132	RETIREMENT	161	139	41	139	-	(139)	-100.00%
71-16-51400-133	HEALTH INSURANCE	724	432	56	432	-	(432)	-100.00%
71-16-51400-134	DENTAL INSURANCE	34	20	3	20	-	(20)	-100.00%
71-16-51400-135	LIFE INSURANCE	1	1	0	1	-	(1)	-100.00%
Total Activity: 51400 - GENERAL ADMINISTRATION:		**3,400**	**2,660**	**705**	**2,660**	**-**	**(2,660)**	**-100.00%**
Activity: 52100 - POLICE DEPARTMENT								
71-16-52100-117	REGULAR WAGES	3,159	4,626	870	4,626	3,288	(1,338)	-28.93%
71-16-52100-131	SOCIAL SECURITY TAX	230	336	63	336	240	(96)	-28.66%
71-16-52100-132	RETIREMENT	220	333	63	333	238	(95)	-28.44%
71-16-52100-133	HEALTH INSURANCE	572	1,037	242	1,037	668	(370)	-35.65%
71-16-52100-134	DENTAL INSURANCE	27	47	12	47	32	(15)	-31.33%
71-16-52100-135	LIFE INSURANCE	2	3	0	3	2	(1)	-29.56%
71-16-52100-356	VEHICLE MAINTENANCE & REPAIRS	2,724	5,000	1,503	5,000	-	(5,000)	-100.00%
Total Activity: 52100 - POLICE DEPARTMENT:		**6,935**	**11,383**	**2,753**	**11,383**	**4,468**	**(6,915)**	**-60.75%**
Activity: 52405 - CODE ENFORCEMENT								
71-16-52405-117	REGULAR WAGES	51	386	120	386	206	(180)	-46.70%
71-16-52405-131	SOCIAL SECURITY TAX	4	28	9	28	15	(13)	-46.48%
71-16-52405-132	RETIREMENT	4	28	9	28	15	(13)	-46.33%
71-16-52405-133	HEALTH INSURANCE	4	86	2	86	42	(45)	-51.73%
71-16-52405-134	DENTAL INSURANCE	0	4	0	4	2	(2)	-48.60%
71-16-52405-135	LIFE INSURANCE	-	0	-	0	0	(0)	-47.83%
71-16-52405-356	VEHICLE MAINTENANCE & REPAIRS	240	-	-	-	-	-	0.00%
Total Activity: 52405 - CODE ENFORCEMENT:		**303**	**532**	**140**	**532**	**279**	**(253)**	**-47.50%**
Activity: 53000 - ENGINEERING								
71-16-53000-117	REGULAR WAGES	156	386	1,229	386	206	(180)	-46.70%
71-16-53000-131	SOCIAL SECURITY TAX	11	28	89	28	15	(13)	-46.48%
71-16-53000-132	RETIREMENT	11	28	89	28	15	(13)	-46.33%
71-16-53000-133	HEALTH INSURANCE	53	86	397	86	42	(45)	-51.73%
71-16-53000-134	DENTAL INSURANCE	3	4	20	4	2	(2)	-48.60%
71-16-53000-135	LIFE INSURANCE	-	0	0	0	0	(0)	-47.83%

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71-16-53000-356	VEHICLE MAINTENANCE & REPAIRS	157	500	-	500	500	-	0.00%
Total Activity: 53000 - ENGINEERING:		**390**	**1,032**	**1,824**	**1,032**	**779**	**(253)**	**-24.48%**
Activity: 53230 - GARAGE								
71-16-53230-117	REGULAR WAGES	38,766	21,712	26,962	21,712	45,792	24,080	110.90%
71-16-53230-119	OVERTIME WAGES	-	250	-	250	250	(0)	-0.01%
71-16-53230-120	SEASONAL/PART-TIME WAGES	1,786	714	48	714	1,071	357	50.00%
71-16-53230-131	SOCIAL SECURITY TAX	2,858	1,634	1,835	1,634	3,184	1,550	94.86%
71-16-53230-132	RETIREMENT	2,696	1,581	1,941	1,581	3,338	1,757	111.10%
71-16-53230-133	HEALTH INSURANCE	10,552	6,570	9,414	6,570	16,149	9,578	145.78%
71-16-53230-134	DENTAL INSURANCE	603	262	457	262	763	501	191.07%
71-16-53230-135	LIFE INSURANCE	38	23	24	23	31	9	38.22%
71-16-53230-220	CELL PHONE	665	700	392	700	700	-	0.00%
71-16-53230-221	ELECTRICITY	12,589	16,000	6,727	16,000	16,000	-	0.00%
71-16-53230-222	GAS HEAT	5,827	7,000	5,194	7,000	7,000	-	0.00%
71-16-53230-223	WATER & SEWER	11,289	12,500	4,604	12,500	12,500	-	0.00%
71-16-53230-290	CONTRACTED SERVICES	-	500	-	500	1,500	1,000	200.00%
71-16-53230-312	SUPPLIES	3,626	4,000	983	4,000	4,000	-	0.00%
71-16-53230-318	SOFTWARE MAINTENANCE AGREEMENT	1,121	1,600	789	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	195	1,000	50	1,000	1,000	-	0.00%
71-16-53230-341	MECHANIC TOOLS	25,016	1,000	331	1,000	1,000	-	0.00%
71-16-53230-342	WELDING SUPPLIES	563	1,000	-	1,000	1,000	-	0.00%
71-16-53230-343	FABRICATING SUPPLIES	102	1,000	114	1,000	1,000	-	0.00%
71-16-53230-348	WI EMERG MGMT INVENTORY FEE	-	500	937	500	1,000	500	100.00%
71-16-53230-349	WI STATE PERMITS	-	500	-	500	500	-	0.00%
71-16-53230-356	VEHICLE MAINTENANCE/REPAIRS	-	500	102	500	500	-	0.00%
71-16-53230-362	MACHINE MAINTENANCE	732	1,000	426	1,000	1,000	-	0.00%
71-16-53230-365	BUILDING MAINTENANCE	16,483	15,000	2,073	15,000	15,000	-	0.00%
71-16-53230-380	GASOLINE	29,186	41,000	14,740	41,000	41,000	-	0.00%
71-16-53230-381	DIESEL FUEL	100,596	120,000	69,877	120,000	120,000	-	0.00%
71-16-53230-382	OIL, GREASE, ANTI-FREEZE	6,910	6,000	1,517	6,000	7,000	1,000	16.67%
71-16-53230-414	UNIFORMS	2,311	1,840	1,212	1,840	2,700	860	46.74%
71-16-53230-512	INSURANCE	39,433	44,500	32,582	44,500	44,500	-	0.00%
71-16-53230-530	FACILITIES USE CHARGE	58,000	58,000	43,500	58,000	58,000	-	0.00%
71-16-53230-540	DEPRECIATION	357,604	340,000	-	360,000	360,000	20,000	5.88%
Total Activity: 53230 - GARAGE:		**729,547**	**710,387**	**226,833**	**730,387**	**771,578**	**61,191**	**8.61%**
Activity: 53240 - STREET MACHINERY								
71-16-53240-117	REGULAR WAGES	19,537	9,638	11,804	9,638	23,838	14,200	147.33%
71-16-53240-131	SOCIAL SECURITY TAX	1,419	700	861	700	1,739	1,038	148.26%
71-16-53240-132	RETIREMENT	1,358	694	850	694	1,728	1,034	149.05%

		2025 Actual	2026 Budget	2026 YTD thru July	2026 Esti. Actual	2027 Proposed	Increase / (Decrease)	% Increase / (Decrease)
71-16-53240-133	HEALTH INSURANCE	4,144	2,161	2,035	2,161	4,840	2,679	123.95%
71-16-53240-134	DENTAL INSURANCE	197	98	103	98	235	137	139.00%
71-16-53240-135	LIFE INSURANCE	13	6	8	6	14	8	144.93%
71-16-53240-290	CONTRACTED SERVICES	531	3,000	352	3,000	3,000	-	0.00%
71-16-53240-312	SUPPLIES	-	500	-	500	500	-	0.00%
71-16-53240-356	VEHICLE MAINTENANCE & REPAIRS	12,638	15,000	7,481	15,000	15,000	-	0.00%
Total Activity: 53240 - STREET MACHINERY:		**39,837**	**31,798**	**23,494**	**31,798**	**50,895**	**19,097**	**60.06%**
Activity: 53310 - SNOW & ICE CONTROL								
71-16-53310-117	REGULAR WAGES	11,641	12,722	5,940	12,722	13,152	430	3.38%
71-16-53310-119	OVERTIME WAGES	-	250	-	250	250	(0)	-0.01%
71-16-53310-131	SOCIAL SECURITY TAX	846	944	431	944	978	35	3.69%
71-16-53310-132	RETIREMENT	810	934	428	934	972	38	4.03%
71-16-53310-133	HEALTH INSURANCE	2,456	2,853	1,464	2,853	2,671	(182)	-6.39%
71-16-53310-134	DENTAL INSURANCE	117	130	74	130	129	(0)	-0.12%
71-16-53310-135	LIFE INSURANCE	7	8	3	8	8	0	2.52%
71-16-53310-290	CONTRACTED SERVICES	-	2,000	-	2,000	2,000	-	0.00%
71-16-53310-356	VEHICLE MAINTENANCE & REPAIRS	16,343	10,000	3,851	10,000	10,000	-	0.00%
Total Activity: 53310 - SNOW & ICE CONTROL:		**32,220**	**29,840**	**12,192**	**29,840**	**30,160**	**320**	**1.07%**
Activity: 53320 - STREET CLEANING								
71-16-53320-117	REGULAR WAGES	3,476	3,855	2,718	3,855	4,110	255	6.61%
71-16-53320-131	SOCIAL SECURITY TAX	251	280	197	280	300	20	7.01%
71-16-53320-132	RETIREMENT	242	278	196	278	298	20	7.35%
71-16-53320-133	HEALTH INSURANCE	1,039	865	729	865	835	(30)	-3.47%
71-16-53320-134	DENTAL INSURANCE	49	39	37	39	40	1	3.00%
71-16-53320-135	LIFE INSURANCE	2	2	1	2	2	0	6.14%
71-16-53320-356	VEHICLE MAINTENANCE & REPAIRS	2,053	3,000	482	3,000	3,000	-	0.00%
Total Activity: 53320 - STREET CLEANING:		**7,110**	**8,319**	**4,359**	**8,319**	**8,585**	**266**	**3.20%**
Activity: 53321 - SIGNS & MARKINGS								
71-16-53321-117	REGULAR WAGES	242	771	721	771	206	(566)	-73.35%
71-16-53321-131	SOCIAL SECURITY TAX	17	56	52	56	15	(41)	-73.25%
71-16-53321-132	RETIREMENT	17	56	52	56	15	(41)	-73.16%
71-16-53321-133	HEALTH INSURANCE	73	173	209	173	42	(131)	-75.87%
71-16-53321-134	DENTAL INSURANCE	3	8	11	8	2	(6)	-74.30%
71-16-53321-135	LIFE INSURANCE	0	0	0	0	0	(0)	-73.91%
71-16-53321-362	MACHINE MAINTENANCE	-	250	239	250	250	-	0.00%
Total Activity: 53321 - SIGNS & MARKINGS:		**353**	**1,314**	**1,284**	**1,314**	**529**	**(785)**	**-59.72%**
Activity: 53322 - TREE & BRUSH CONTROL								
71-16-53322-117	REGULAR WAGES	2,604	3,855	2,829	3,855	4,110	255	6.61%
71-16-53322-131	SOCIAL SECURITY TAX	189	280	205	280	300	20	7.01%

		2025 Actual	2026 Budget	2026 YTD thru July	2026 Esti. Actual	2027 Proposed	Increase / (Decrease)	% Increase / (Decrease)
71-16-53322-132	RETIREMENT	181	278	204	278	298	20	7.35%
71-16-53322-133	HEALTH INSURANCE	531	865	729	865	835	(30)	-3.47%
71-16-53322-134	DENTAL INSURANCE	25	39	37	39	40	1	3.00%
71-16-53322-135	LIFE INSURANCE	2	2	1	2	2	0	6.14%
71-16-53322-362	MACHINE MAINTENANCE	1,914	4,000	162	4,000	4,000	-	0.00%
Total Activity: 53322 - TREE & BRUSH CONTROL:		**5,446**	**9,319**	**4,167**	**9,319**	**9,585**	**266**	**2.86%**
Activity: 53620 - GARBAGE COLLECTION								
71-16-53620-117	REGULAR WAGES	4,917	5,783	990	5,783	6,165	382	6.61%
71-16-53620-131	SOCIAL SECURITY TAX	358	420	71	420	450	29	7.01%
71-16-53620-132	RETIREMENT	342	416	71	416	447	31	7.35%
71-16-53620-133	HEALTH INSURANCE	829	1,297	311	1,297	1,252	(45)	-3.47%
71-16-53620-134	DENTAL INSURANCE	39	59	16	59	61	2	3.02%
71-16-53620-135	LIFE INSURANCE	4	3	0	3	4	0	5.83%
71-16-53620-290	CONTRACTED SERVICES	-	2,000	-	2,000	2,000	-	0.00%
71-16-53620-356	VEHICLE MAINTENANCE & REPAIRS	6,658	10,000	3,715	10,000	10,000	-	0.00%
Total Activity: 53620 - GARBAGE COLLECTION:		**13,148**	**19,979**	**5,174**	**19,979**	**20,378**	**399**	**2.00%**
Activity: 53621 - REFUSE COLLECTION								
71-16-53621-117	REGULAR WAGES	3,720	3,855	4,049	3,855	4,110	255	6.61%
71-16-53621-131	SOCIAL SECURITY TAX	270	280	299	280	300	20	7.03%
71-16-53621-132	RETIREMENT	259	278	292	278	298	20	7.35%
71-16-53621-133	HEALTH INSURANCE	727	865	17	865	835	(30)	-3.47%
71-16-53621-134	DENTAL INSURANCE	35	39	1	39	40	1	2.98%
71-16-53621-135	LIFE INSURANCE	3	2	4	2	2	0	5.68%
71-16-53621-356	VEHICLE MAINTENANCE & REPAIRS	1,264	3,000	474	3,000	3,000	-	0.00%
Total Activity: 53621 - REFUSE COLLECTION:		**6,278**	**8,319**	**5,135**	**8,319**	**8,585**	**266**	**3.20%**
Activity: 53622 - LEAF COLLECTION								
71-16-53622-117	REGULAR WAGES	8,097	3,855	1,646	3,855	9,864	6,009	155.86%
71-16-53622-119	OVERTIME WAGES	-	250	-	250	250	0	0.02%
71-16-53622-131	SOCIAL SECURITY TAX	587	299	119	299	739	439	146.79%
71-16-53622-132	RETIREMENT	563	296	119	296	733	438	148.08%
71-16-53622-133	HEALTH INSURANCE	1,874	865	555	865	2,003	1,138	131.68%
71-16-53622-134	DENTAL INSURANCE	89	39	28	39	97	58	147.23%
71-16-53622-135	LIFE INSURANCE	6	2	0	2	6	4	154.82%
71-16-53622-290	CONTRACTED SERVICES	-	2,500	-	2,500	2,500	-	0.00%
71-16-53622-362	MACHINE MAINTENANCE	5,388	8,500	259	8,500	8,500	-	0.00%
Total Activity: 53622 - LEAF COLLECTION:		**16,603**	**16,606**	**2,725**	**16,606**	**24,692**	**8,086**	**48.69%**
Activity: 53635 - CURBSIDE RECYCLING								
71-16-53635-117	REGULAR WAGES	8,280	5,783	3,615	5,783	9,864	4,081	70.57%
71-16-53635-131	SOCIAL SECURITY TAX	603	420	263	420	719	299	71.21%

		2025 Actual	2026 Budget	2026 YTD thru July	2026 Esti. Actual	2027 Proposed	Increase / (Decrease)	% Increase / (Decrease)
71-16-53635-132	RETIREMENT	576	416	260	416	715	299	71.76%
71-16-53635-133	HEALTH INSURANCE	1,492	1,297	769	1,297	2,003	706	54.45%
71-16-53635-134	DENTAL INSURANCE	71	59	39	59	97	38	64.82%
71-16-53635-135	LIFE INSURANCE	6	3	2	3	6	2	69.39%
71-16-53635-290	CONTRACTED SERVICES	-	2,000	-	2,000	2,000	-	0.00%
71-16-53635-356	VEHICLE MAINTENANCE & REPAIR	3,978	10,000	414	10,000	10,000	-	0.00%
Total Activity: 53635 - CURBSIDE RECYCLING:		**15,006**	**19,979**	**5,362**	**19,979**	**25,405**	**5,426**	**27.16%**
Activity: 53640 - WEED CONTROL								
71-16-53640-117	REGULAR WAGES	51	386	786	386	-	(386)	-100.00%
71-16-53640-131	SOCIAL SECURITY TAX	4	28	57	28	-	(28)	-100.00%
71-16-53640-132	RETIREMENT	4	28	57	28	-	(28)	-100.00%
71-16-53640-133	HEALTH INSURANCE	4	86	160	86	-	(86)	-100.00%
71-16-53640-134	DENTAL INSURANCE	0	4	8	4	-	(4)	-100.00%
71-16-53640-135	LIFE INSURANCE	-	0	1	0	-	(0)	-100.00%
71-16-53640-362	MACHINE MAINTENANCE	-	250	6	250	250	-	0.00%
Total Activity: 53640 - WEED CONTROL:		**63**	**782**	**1,074**	**782**	**250**	**(532)**	**-68.03%**
Activity: 53690 - LEBRUN ROAD / FARM								
71-16-53690-221	ELECTRICITY	660	800	331	800	800	-	0.00%
71-16-53690-222	GAS HEAT	210	300	99	300	300	-	0.00%
Total Activity: 53690 - LEBRUN ROAD / FARM:		**870**	**1,100**	**431**	**1,100**	**1,100**	**-**	**0.00%**
Activity: 55210 - PARK MAINTENANCE								
71-16-55210-117	REGULAR WAGES	23,239	17,961	9,540	17,961	23,007	5,046	28.09%
71-16-55210-119	OVERTIME WAGES	-	250	-	250	-	(250)	-100.00%
71-16-55210-131	SOCIAL SECURITY TAX	1,668	1,296	681	1,296	1,645	349	26.93%
71-16-55210-132	RETIREMENT	1,616	1,311	687	1,311	1,668	357	27.21%
71-16-55210-133	HEALTH INSURANCE	7,921	7,204	3,454	7,204	8,345	1,141	15.84%
71-16-55210-135	LIFE INSURANCE	14	11	6	11	14	3	24.69%
71-16-55210-356	VEHICLE MAINTENANCE & REPAIRS	8,088	5,000	3,646	5,000	7,500	2,500	50.00%
71-16-55210-362	MACHINE MAINTENANCE	14,868	10,000	6,723	10,000	12,500	2,500	25.00%
71-16-55210-380	GASOLINE	126	-	-	-	-	-	0.00%
71-16-55210-381	DIESEL FUEL	68	-	-	-	-	-	0.00%
71-16-55210-382	OIL, GREASE, ANTI-FREEZE	852	1,250	1,288	1,250	1,250	-	0.00%
Total Activity: 55210 - PARK MAINTENANCE:		**58,459**	**44,284**	**26,025**	**44,284**	**55,929**	**11,646**	**26.30%**
Activity: 57410 - SEWAGE TREATMENT								
71-16-57410-117	REGULAR WAGES	256	1,928	601	1,928	-	(1,928)	-100.00%
71-16-57410-131	SOCIAL SECURITY TAX	19	140	43	140	-	(140)	-100.00%
71-16-57410-132	RETIREMENT	18	139	43	139	-	(139)	-100.00%
71-16-57410-133	HEALTH INSURANCE	20	432	183	432	-	(432)	-100.00%
71-16-57410-134	DENTAL INSURANCE	1	20	9	20	-	(20)	-100.00%

		2025 Actual	2026 Budget	2026 YTD thru July	2026 Esti. Actual	2027 Proposed	Increase / (Decrease)	% Increase / (Decrease)
71-16-57410-135	LIFE INSURANCE	1	1	1	1	-	(1)	-100.00%
71-16-57410-362	MACHINE MAINTENANCE	283	2,000	977	2,000	2,000	-	0.00%
Total Activity: 57410 - SEWAGE TREATMENT:		**597**	**4,660**	**1,857**	**4,660**	**2,000**	**(2,660)**	**-57.08%**
Activity: 69999 - WRS/OPEB ADJUSTMENT								
71-00-69999-132	GASB 68 - WRS ADJUSTMENT	5,363	-	-	-	-	-	0.00%
71-00-69999-133	GASB 75 - OPEB EXPENSE	212	-	-	-	-	-	0.00%
Total Activity: 69999 - WRS/OPEB ADJUSTMENT:		**5,575**	**-**	**-**	**-**	**-**	**-**	**0.00%**
Total Activity: EQUIPMENT REPLACEMENT FUND EXPENSES:		**942,139**	**922,291**	**325,533**	**942,291**	**1,015,199**	**92,908**	**10.07%**
Department: 99 - OTHER REVENUE (EXPENSES)								
71-16-48110-000	INTEREST	63,590	48,000	32,731	55,000	41,500	(6,500)	-13.54%
71-16-48330-000	GAIN/(LOSS) ON RETIRE OF EQUIP	100,515	50,000	-	50,000	-	(50,000)	-100.00%
71-99-42100-000	CONTRIBUTED EQUIPMENT	765,313	355,000	-	355,000	-	(355,000)	-100.00%
Total Department: 99 - OTHER REVENUE (EXPENSES):		**929,418**	**453,000**	**32,731**	**460,000**	**41,500**	**(411,500)**	**-90.84%**
Total Fund: 71 - EQUIPMENT REPLACEMENT FUND SURPLUS (DEFECIT):		**971,088**	**188,489**	**89,106**	**175,489**	**(315,919)**	**(504,408)**	**-267.61%**