

Village of Fox Crossing



Photo by Scott Francis



2025 Adopted Budget

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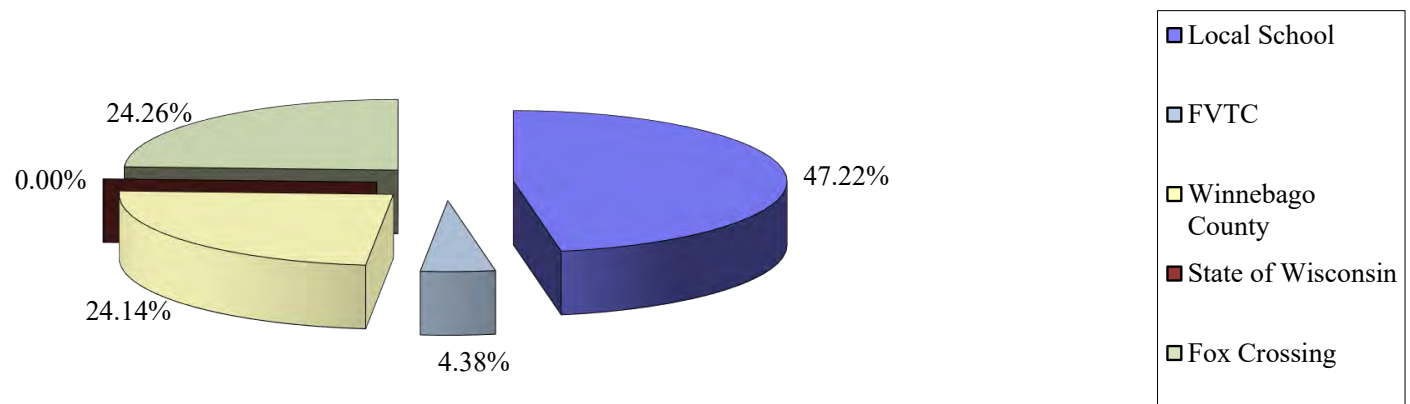
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SUMMARY

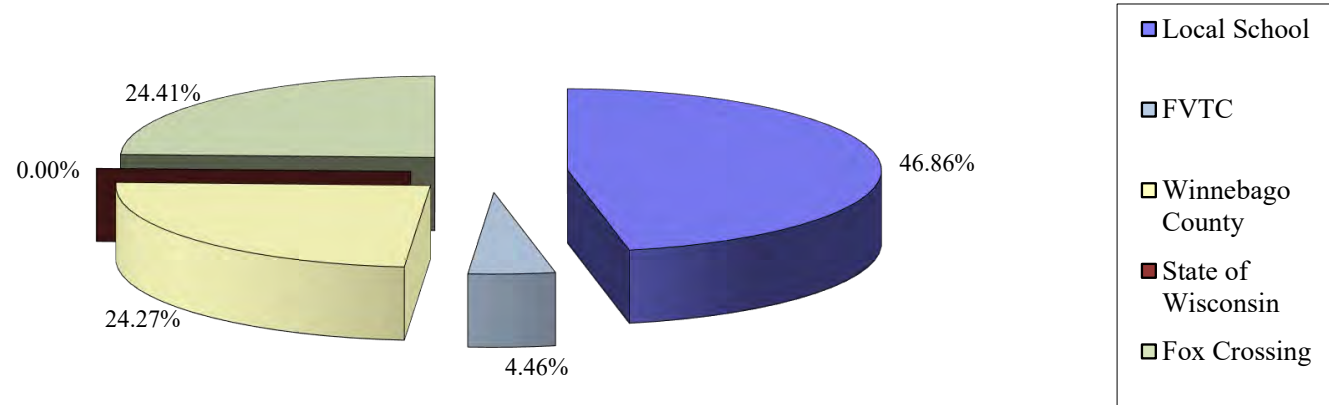
COMBINED TAX RATES by SCHOOL DISTRICT
within the VILLAGE OF FOX CROSSING, WINNEBAGO COUNTY
Tax Rate per \$1,000 of Assessed Value (TID-IN)

SCHOOL DISTRICT:	3892 NEENAH		3430 MENASHA		0147 APPLETON		AVERAGE RATE	AVERAGE RATE
Budget Year	2022	2023	2022	2023	2022	2023	2022	2023
Local School	\$6.8126	\$6.4229	\$11.6698	\$10.9214	\$7.4845	\$6.7814	\$8.6556	\$8.0419
FVTC	\$0.8037	\$0.7654	\$0.8037	\$0.7654	\$0.8037	\$0.7654	\$0.8037	\$0.7654
Winnebago County	\$4.4248	\$4.1654	\$4.4248	\$4.1654	\$4.4248	\$4.1654	\$4.4248	\$4.1654
State of Wisconsin	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
Fox Crossing	\$4.4469	\$4.1884	\$4.4469	\$4.1884	\$4.4469	\$4.1884	\$4.4469	\$4.1884
GROSS TAX RATE	\$16.4880	\$15.5420	\$21.3452	\$20.0405	\$17.1599	\$15.9006	\$18.3310	\$17.1610
State School Credit	(\$1.2097)	(\$1.4967)	(\$1.2097)	(\$1.4967)	(\$1.2097)	(\$1.4967)	(\$1.2097)	(\$1.4967)
NET TAX RATE	\$15.2783	\$14.0453	\$20.1355	\$18.5438	\$15.9502	\$14.4039	\$17.1214	\$15.6643
Lottery Credit	\$190.16	\$207.64	\$325.93	\$352.32	\$198.09	\$218.77	\$238.06	\$259.58
First Dollar Credit	\$57.93	\$55.78	\$99.30	\$94.65	\$60.35	\$58.77	\$72.53	\$69.73
Refuse Pick Up Charge	\$190.00	\$220.00	\$190.00	\$220.00	\$190.00	\$220.00	\$190.00	\$220.00

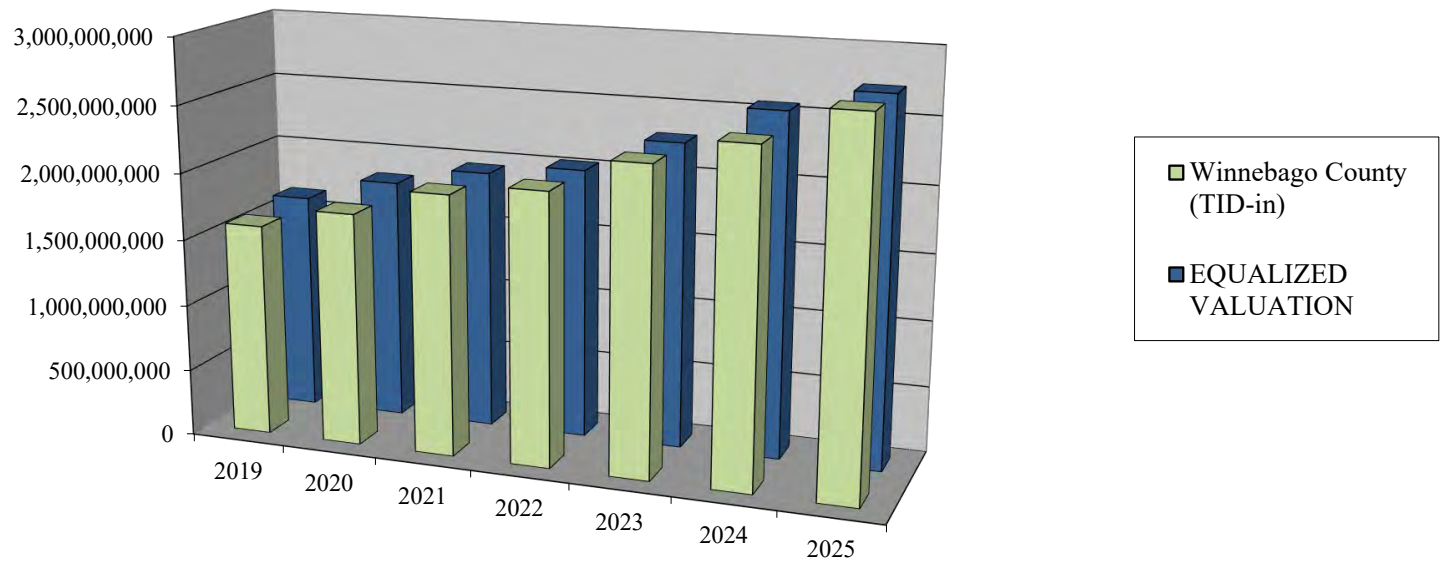
2022 Gross Property Taxes By Jurisdiction as a Percent of Total (Averaged)



2023 Gross Property Taxes By Jurisdiction as a Percent of Total (Averaged)



Assessed vs. Equalized Valuation



EQUALIZED VALUATION

								% Change
Budget Year	2019	2020	2021	2022	2023	2024	2025	2019/25

TID-in

Winnebago County	1,644,837,000	1,820,357,800	1,951,559,000	2,029,944,500	2,284,883,200	2,563,988,500	2,729,886,000	65.97%
% Change from Prior Year	4.32%	10.67%	7.21%	4.02%	12.56%	12.22%	6.47%	

Outagamie County					278,400	311,700	0	
% Change from Prior Year						11.96%	(100.00%)	

Total Equalized Value (TID-in)	1,644,837,000	1,820,357,800	1,951,559,000	2,029,944,500	2,285,161,600	2,564,300,200	2,729,886,000	65.97%
% Change from Prior Year	4.32%	10.67%	7.21%	4.02%	12.57%	12.22%	6.46%	

Tax Incremental Districts (total)

Winnebago Cty TIDs	34,324,000	63,872,100	119,657,800	120,807,800	125,094,200	131,672,800	123,230,700	259.02%
% Change from Prior Year	103.69%	86.09%	87.34%	0.96%	3.55%	5.26%	(6.41%)	

TID-out

Equalized Value - Winnebago	1,610,513,000	1,756,485,700	1,831,901,200	1,909,136,700	2,159,789,000	2,432,315,700	2,606,655,300	61.85%
% Change from Prior Year	3.25%	9.06%	4.29%	4.22%	13.13%	12.62%	7.17%	

Equalized Value - Outagamie					278,400	311,700	0	
% Change from Prior Year						11.96%	(100.00%)	

otal Equalized Value (TID-out)	1,610,513,000	1,756,485,700	1,831,901,200	1,909,136,700	2,160,067,400	2,432,627,400	2,606,655,300	61.85%
% Change from Prior Year	3.25%	9.06%	4.29%	4.22%	13.14%	12.62%	7.15%	

ASSESSED VALUATION

								% Change
Budget Year	2019	2020	2021	2022	2023	2024	2025	2019/25

Winnebago County (TID-in)

Residential (Real)	980,134,600	1,103,626,155	1,204,918,006	1,271,480,500	1,485,620,500	1,644,552,500	1,807,217,000	84.38%
Commercial (Real)	417,510,700	446,169,600	518,820,200	534,718,700	592,262,400	621,279,900	809,329,100	93.85%
Commercial (Personal)	16,469,700	17,909,800	30,335,100	26,964,300	26,048,700	25,698,900	0	(100.00%)
Manufacturing (Real)	145,029,300	145,230,900	161,515,400	159,266,300	140,729,600	138,873,700	119,757,200	(17.43%)
Manufacturing (Personal)	35,432,500	34,093,700	34,656,600	41,916,500	38,282,100	39,318,600	0	(100.00%)
Agricultural	123,400	123,400	132,300	134,100	136,700	152,500	165,700	34.28%
Undeveloped	164,200	172,000	164,500	242,400	231,500	231,600	261,600	59.32%
Agricultural Forest/Forest Land	333,700	337,900	337,900	333,700	333,700	333,700	333,700	0.00%
Other	1,602,000	1,679,600	1,663,900	1,880,300	2,161,400	2,402,700	2,194,700	37.00%
Total Assessed Value	1,596,800,100	1,749,343,055	1,952,543,906	2,036,936,800	2,285,806,600	2,472,844,100	2,739,259,000	71.55%
% Change from Prior Year	2.35%	9.55%	11.62%	4.32%	12.22%	8.18%	10.77%	
							2,407,826,600	13.76% w/ 2024 no PPT

Tax Incremental Districts (all Winnebago Cty)

TID #1	22,017,900	24,713,400	31,608,000	30,605,000	29,994,000	29,731,800	32,231,500	46.39%
TID #2	6,608,100	7,261,400	16,819,800	23,352,500	23,655,500	23,697,500	30,070,400	355.05%
TID #3	6,106,100	29,012,100	70,078,400	67,474,300	65,935,300	65,207,100	67,300,200	1002.18%
TID #4			371,400	371,400	371,400	371,400	371,400	
TID #5						0	7,193,900	
TID Assessed Value Increment	34,732,100	60,986,900	118,877,600	121,803,200	119,956,200	119,007,800	137,167,400	294.93%
% Change from Prior Year	164.47%	75.59%	94.92%	2.46%	(1.52%)	(0.79%)	15.26%	

Winnebago County (TID-out)

Total Assessed Value	1,562,068,000	1,688,356,155	1,833,666,306	1,915,133,600	2,165,850,400	2,353,836,300	2,602,091,600	66.58%
					99.987148%	99.995272%	99.995723%	County Percent of

Outagamie County

Residential (Real)					278,400	111,300	111,300	
% Change from Prior Year						(60.02%)	0.00%	
					0.012852%	0.004728%	0.004277%	County Percent of
					100.000000%	100.000000%	100.000000%	s/b 100%

ASSESSED VALUATION (continued)

Budget Year								% Change
	2019	2020	2021	2022	2023	2024	2025	2019/25
Total Village (TID-in)								
Residential (Real)	980,134,600	1,103,626,155	1,204,918,006	1,271,480,500	1,485,898,900	1,644,663,800	1,807,328,300	84.40%
Commercial (Real)	417,510,700	446,169,600	518,820,200	534,718,700	592,262,400	621,279,900	809,329,100	93.85%
Commercial (Personal)	16,469,700	17,909,800	30,335,100	26,964,300	26,048,700	25,698,900	0	(100.00%)
Manufacturing (Real)	145,029,300	145,230,900	161,515,400	159,266,300	140,729,600	138,873,700	119,757,200	(17.43%)
Manufacturing (Personal)	35,432,500	34,093,700	34,656,600	41,916,500	38,282,100	39,318,600	0	(100.00%)
Agricultural	123,400	123,400	132,300	134,100	136,700	152,500	165,700	34.28%
Undeveloped	164,200	172,000	164,500	242,400	231,500	231,600	261,600	59.32%
Agricultural Forest/Forest Land	333,700	337,900	337,900	333,700	333,700	333,700	333,700	0.00%
Other	1,602,000	1,679,600	1,663,900	1,880,300	2,161,400	2,402,700	2,194,700	37.00%
Total Assessed Value	1,596,800,100	1,749,343,055	1,952,543,906	2,036,936,800	2,286,085,000	2,472,955,400	2,739,370,300	71.55%
% Change from Prior Year	2.35%	9.55%	11.62%	4.32%	12.23%	8.17%	10.77%	
						2,407,937,900		

AGGREGATE RATIOS

Budget Year								% Change
	2019	2020	2021	2022	2023	2024	2025	2019/25
Winnebago County								
Fair Market Ratio	97.035%	96.801%	100.050%	100.343%	100.212%	96.297%	100.343%	3.41%
% Change from Prior Year	(1.76%)	(0.24%)	3.36%	0.29%	(0.13%)	(3.91%)	4.20%	
Outagamie County								
Fair Market Ratio					100.000%	35.707%	59.487%	
% Change from Prior Year						(64.29%)	66.60%	

MUNICIPAL LEVY & TAX RATES

Budget Year								% Change
	2019	2020	2021	2022	2023	2024	2025	2019/25
Municipal Levy - Winnebago County								
General Fund Levy	6,739,416	6,996,551	7,329,535	7,599,664	7,850,061	8,053,185	8,076,800	19.84%
Debt Service Levy	1,804,441	1,828,926	1,851,221	1,865,064	1,758,081	1,772,166	2,012,207	11.51%
Total Municipal Levy	8,543,857	8,825,477	9,180,756	9,464,728	9,608,142	9,825,351	10,089,007	18.08%
% Change from Prior Year	1.67%	3.30%	4.03%	3.09%	1.52%	2.26%	2.68%	
TID Local Levy	182,090	320,925	599,677	598,917	556,505	531,893	476,962	161.94%
Municipal Levy (After TIF)	8,725,947	9,146,402	9,780,433	10,063,645	10,164,647	10,357,244	10,565,969	21.09%
% Change from Prior Year	2.73%	4.82%	6.93%	2.90%	1.00%	1.89%	2.02%	
Municipal Assessed Tax Rate (TID in) - Winnebago County								
General Fund Rate	4.2206	3.9995	3.7538	3.7309	3.4343	3.2566	2.9485	(30.14%)
Debt Service Rate	1.1300	1.0455	0.9481	0.9156	0.7691	0.7167	0.7346	(34.99%)
TID Local Rate	0.1140	0.1835	0.3071	0.2940	0.2435	0.2151	0.1741	52.69%
Total Municipal Tax Rate	\$5.46465	\$5.228478	\$5.009072	\$4.940578	\$4.446853	\$4.188393	\$3.857236	(29.41%)
% Change from Prior Year	0.37%	(4.32%)	(4.20%)	(1.37%)	(9.99%)	(5.81%)	(7.91%)	
Municipal Assessed Tax Rate (TID out) - Winnebago County								
General Fund Rate	4.3144	4.1440	3.9972	3.9682	3.6245	3.4213	3.1040	(28.06%)
Debt Service Rate	1.1552	1.0833	1.0096	0.9739	0.8117	0.7529	0.7733	(33.06%)
Total Municipal Tax Rate	\$5.46958	\$5.227260	\$5.006776	\$4.942072	\$4.436198	\$4.174186	\$3.877268	(29.11%)
% Change from Prior Year	0.69%	(4.43%)	(4.22%)	(1.29%)	(10.24%)	(5.91%)	(7.11%)	
Municipal Levy - Outagamie County								
General Fund Levy					1,009	381	345	
Debt Service Levy					226	84	86	
Total Municipal Levy	0	0	0	0	1,235	465	431	
% Change from Prior Year						(62.35%)	(7.31%)	
Municipal Assessed Tax Rate (TID out) - Outagamie County								
General Fund Rate					3.6243	3.4232	3.0997	
Debt Service Rate					0.8118	0.7547	0.7727	
Total Municipal Tax Rate	\$0.00000	\$0.000000	\$0.000000	\$0.000000	\$4.436063	\$4.177898	\$3.872417	
% Change from Prior Year						(5.82%)	(7.31%)	

								% Change
Budget Year	2019	2020	2021	2022	2023	2024	2025	2019/25

Total Municipal Levy Verification

General Fund Levy	6,739,416	6,996,551	7,329,535	7,599,664	7,851,070	8,053,566	8,077,145	19.85%
Debt Service Levy	1,804,441	1,828,926	1,851,221	1,865,064	1,758,307	1,772,250	2,012,293	11.52%
Total Municipal Levy	8,543,857	8,825,477	9,180,756	9,464,728	9,609,377	9,825,816	10,089,438	18.09%
TID Local Levy	182,090	320,925	599,677	598,917	556,505	531,893	476,962	161.94%
Total Levy	8,725,947	9,146,402	9,780,433	10,063,645	10,165,882	10,357,709	10,566,400	21.09%

FAIR MARKET ADJUSTED (EQUALIZED) TAX RATES

Equalized Tax Rate (TID in) - Winnebago Cty

General Fund Rate	4.0973	3.8435	3.7557	3.7438	\$3.435651	\$3.140882	\$2.958658	(27.79%)
Debt Service Rate	1.0970	1.0047	0.9486	0.9188	\$0.769440	\$0.691175	\$0.737103	(32.81%)
Tax Rate prior to Local TID	5.1943	4.8482	4.7043	4.6626	\$4.205091	\$3.832057	\$3.695761	(28.85%)
TID Local Rate	0.1107	0.1763	0.3073	0.2950	\$0.243559	\$0.207447	\$0.174719	57.83%
Total Municipal Tax Rate	\$5.3051	\$5.0245	\$5.0116	\$4.9576	\$4.448651	\$4.039505	\$3.870480	(27.04%)
% Change from Prior Year	(1.52%)	(5.29%)	(0.26%)	(1.08%)	(10.27%)	(9.20%)	(4.18%)	

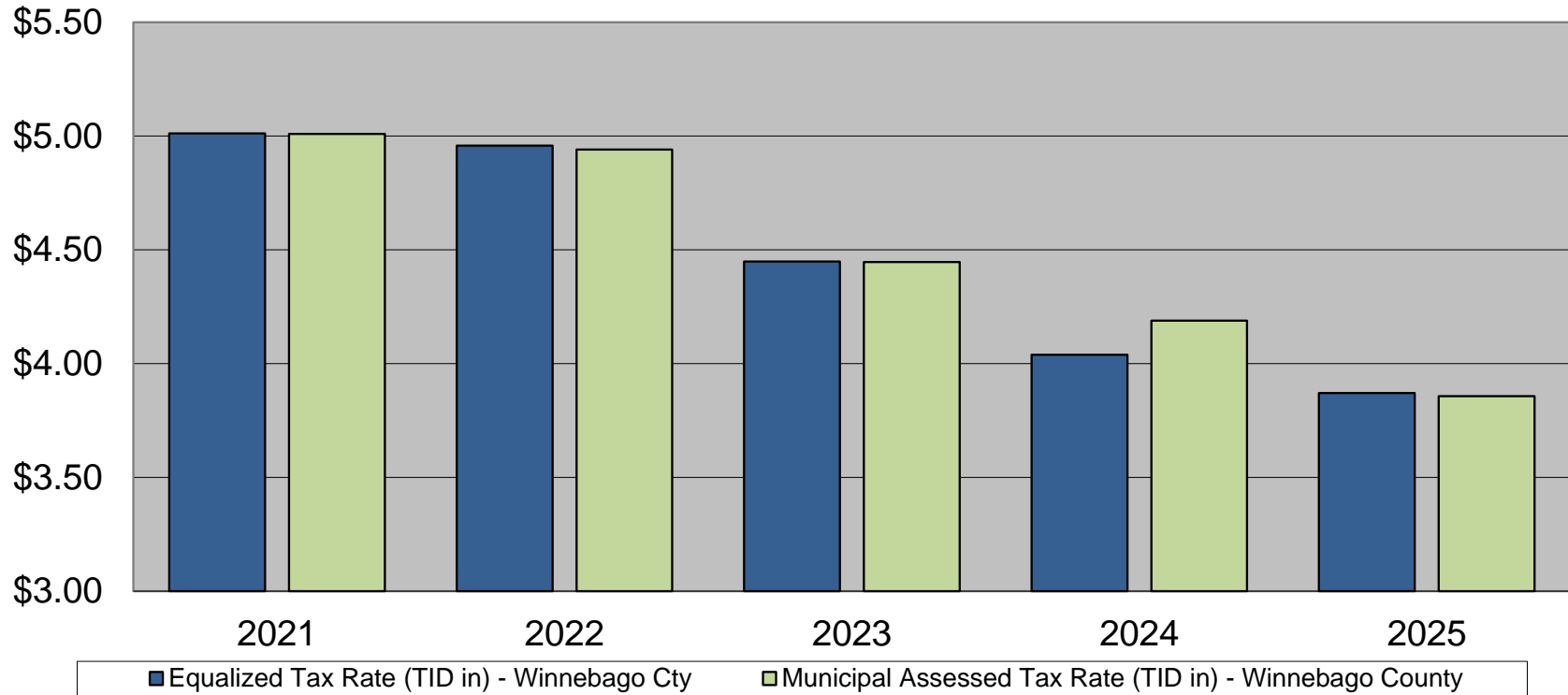
Equalized Tax Rate (TID out) - Winnebago Cty

General Fund Rate	4.1846	3.9833	4.0011	3.9807	3.6351	3.3113	3.0985	(25.95%)
Debt Service Rate	1.1204	1.0412	1.0105	0.9769	0.8141	0.7287	0.7719	(31.10%)
Total Municipal Tax Rate	\$5.3051	\$5.0245	\$5.0116	\$4.9576	\$4.4492	\$4.0400	\$3.8705	(27.04%)
% Change from Prior Year	(1.52%)	(5.29%)	(0.26%)	(1.08%)	(10.25%)	(9.20%)	(4.20%)	

Equalized Tax Rate (TID out) - Outagamie Cty

General Fund Rate					3.6243	1.2223	0.0000	#DIV/0!
Debt Service Rate					0.8118	0.2695	0.0000	#DIV/0!
Total Municipal Tax Rate	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$4.4361	\$1.4918	\$0.0000	#DIV/0!
% Change from Prior Year						(66.37%)	(100.00%)	

Fair Market (Equalized) and Assessed Tax Rates



Per Capita Equalized Value, Assessed Value, and Municipal Levy

	2019	2020	2021	2022	2023	2024	2025	% Change 2019/25
Population	19,029	19,084	19,090	19,239	19,113	19,285	19,364	1.76%
% Change from Prior Year	0.73%	0.29%	0.03%	0.78%	(0.65%)	0.90%	0.41%	
Per Capita Equalized Value	\$86,438.44	\$95,386.60	\$102,229.39	\$105,511.95	\$119,560.59	\$132,968.64	\$140,976.17	63.09%
% Change from Prior Year	3.57%	10.35%	7.17%	3.21%	13.31%	11.21%	6.02%	
Per Capita Assessed Value	\$83,914.03	\$91,665.43	\$102,280.98	\$105,875.40	\$119,608.90	\$128,232.07	\$141,465.96	68.58%
% Change from Prior Year	1.62%	9.24%	11.58%	3.51%	12.97%	7.21%	10.32%	
Per Capita Municipal Levy	\$448.99	\$462.45	\$480.92	\$491.96	\$502.77	\$509.51	\$521.04	16.05%
% Change from Prior Year	0.94%	3.00%	3.99%	2.29%	2.20%	1.34%	2.26%	

Municipal Tax Based on Assessed Value being Constant (TID in) - Winnebago Cty

	2019	2020	2021	2022	2023	2024	2025	% Change 2019/25
\$125,000	683.08	653.56	626.13	617.57	555.86	523.55	482.15	(29.42%)
\$150,000	819.70	784.27	751.36	741.09	667.03	628.26	578.59	(29.41%)
\$175,000	956.31	914.98	876.59	864.60	778.20	732.97	675.02	(29.41%)
\$200,000	1,092.93	1,045.70	1,001.81	988.12	889.37	837.68	771.45	(29.41%)
\$250,000	1,366.16	1,307.12	1,252.27	1,235.14	1,111.71	1,047.10	964.31	(29.41%)
\$1,000,000	5,464.65	5,228.48	5,009.07	4,940.58	4,446.85	4,188.39	3,857.24	(29.41%)
% Change from Prior Year	0.37%	(4.32%)	(4.20%)	(1.37%)	(9.99%)	(5.81%)	(7.91%)	

Municipal Tax Based on Equalized Value being Constant (TID in)

	2019	2020	2021	2022	2023	2024	2025	% Change 2019/25
\$125,000	663.13	628.06	626.45	619.70	556.08	504.94	483.81	(27.04%)
\$150,000	795.76	753.68	751.74	743.64	667.30	605.93	580.57	(27.04%)
\$175,000	928.38	879.29	877.03	867.58	778.51	706.91	677.33	(27.04%)
\$200,000	1,061.01	1,004.90	1,002.32	991.52	889.73	807.90	774.10	(27.04%)
\$250,000	1,326.26	1,256.13	1,252.90	1,239.40	1,112.16	1,009.88	967.62	(27.04%)
\$1,000,000	5,305.05	5,024.51	5,011.60	4,957.60	4,448.65	4,039.50	3,870.48	(27.04%)
% Change from Prior Year	(1.52%)	(5.29%)	(0.26%)	(1.08%)	(10.27%)	(9.20%)	(4.18%)	

Municipal Tax Based on Assessed Value Increased at Average Residential Change in Assessment with Assessed Mill Rate (TID In)

	2019	2020	2021	2022	2023	2024	2025	% Change 2019/25
assessed value	\$125,000	\$125,000	\$125,000	\$131,900	\$154,100	\$170,600	\$187,500	50.00%
municipal tax	\$683.08	\$653.56	\$626.13	\$651.66	\$685.26	\$714.54	\$723.23	5.88%
assessed value	\$175,000	\$175,000	\$175,000	\$184,700	\$215,800	\$238,900	\$262,500	50.00%
municipal tax	\$956.31	\$914.98	\$876.59	\$912.52	\$959.63	\$1,000.61	\$1,012.52	5.88%
assessed value	\$225,000	\$225,000	\$225,000	\$237,400	\$277,400	\$307,100	\$337,500	50.00%
municipal tax	\$1,229.55	\$1,176.41	\$1,127.04	\$1,172.89	\$1,233.56	\$1,286.26	\$1,301.82	5.88%

NOTES:

1. In the chart 'Per Capita Equalized Valuation, Assessed Valuation, and Municipal Levy' the population is based on the census for 2020, and an eight-year averaged rate of increase for 2025.

Estimate

REVENUE SUMMARY (General & Debt Funds)

	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD 7/31/2024	2024 PROJ	2025 BUDGET	% Change 2024/25
MUNICIPAL LEVY - General Fund	7,326,716	7,598,227	7,846,554	8,053,566	5,005,798	8,050,000	8,077,145	0.29%
OTHER TAXES	727,303	749,871	696,611	750,600	46,291	751,600	756,600	0.80%
SPECIAL ASSESSMENTS	18,831	20,113	20,702	20,500	13,522	13,522	17,000	(17.07%)
INTERGOVERNMENTAL REVENUES	1,750,922	1,852,188	1,937,727	2,392,237	1,256,302	2,415,345	2,674,625	11.80%
LICENSES, PERMITS, AND FEES	431,892	771,566	483,913	533,778	222,124	458,015	544,870	2.08%
FINES AND FORFEITURES	135,677	139,956	144,499	156,210	118,360	177,900	180,500	15.55%
PUBLIC CHARGES FOR SERVICES	312,357	492,443	350,400	338,379	196,288	329,710	340,900	0.75%
MISCELLANEOUS REVENUE	106,125	132,115	705,954	229,745	451,332	623,245	326,190	41.98%
INTERGOVT CHARGES/TRANSFERS	950,244	879,539	1,294,317	2,012,259	0	849,252	1,996,115	(0.80%)
<i>Subtotal General Operating Revenue</i>	<i>11,760,067</i>	<i>12,636,018</i>	<i>13,480,677</i>	<i>14,487,274</i>	<i>7,310,017</i>	<i>13,668,589</i>	<i>14,913,945</i>	<i>2.95%</i>
MUNICIPAL LEVY - Debt Service Fund	1,994,328	1,865,064	1,758,307	1,772,250	1,772,250	1,772,250	2,012,293	13.54%
DEBT SERVICE REVENUE	76,083	70,775	128,240	259,150	72,561	310,485	366,599	41.46%
TOTAL REVENUES	13,830,478	14,571,857	15,367,224	16,518,674	9,154,828	15,751,324	17,292,837	4.69%

REVENUE AS PERCENT OF TOTAL (General & Debt Funds)

	2021	2022	2023	2024	2024 YTD	2024	2025	% Change
	ACTUAL	ACTUAL	ACTUAL	BUDGET	7/31/2024	PROJ	BUDGET	2024/25
MUNICIPAL LEVY - General Fund	52.98%	52.14%	51.06%	48.75%	54.68%	51.11%	46.71%	(4.20%)
OTHER TAXES	5.26%	5.15%	4.53%	4.54%	0.51%	4.77%	4.38%	(3.71%)
SPECIAL ASSESSMENTS	0.14%	0.14%	0.13%	0.12%	0.15%	0.09%	0.10%	(20.79%)
INTERGOVERNMENTAL REVENUES	12.66%	12.71%	12.61%	14.48%	13.72%	15.33%	15.47%	6.80%
LICENSES, PERMITS, AND FEES	3.12%	5.29%	3.15%	3.23%	2.43%	2.91%	3.15%	(2.49%)
FINES AND FORFEITURES	0.98%	0.96%	0.94%	0.95%	1.29%	1.13%	1.04%	10.38%
PUBLIC CHARGES FOR SERVICES	2.26%	3.38%	2.28%	2.05%	2.14%	2.09%	1.97%	(3.77%)
MISCELLANEOUS REVENUE	0.77%	0.91%	4.59%	1.39%	4.93%	3.96%	1.89%	35.62%
INTERGOVT CHARGES/TRANSFERS	6.87%	6.04%	8.42%	12.18%	0.00%	5.39%	11.54%	(5.24%)
<i>Subtotal General Operating Revenue</i>	85.03%	86.72%	87.72%	87.70%	79.85%	86.78%	86.24%	(1.66%)
MUNICIPAL LEVY - Debt Service Fund	14.42%	12.80%	11.44%	10.73%	19.36%	11.25%	11.64%	8.46%
DEBT SERVICE REVENUE	0.55%	0.49%	0.83%	1.57%	0.79%	1.97%	2.12%	35.13%
TOTAL REVENUES	100%	100%	100%	100%	100%	100%	100%	

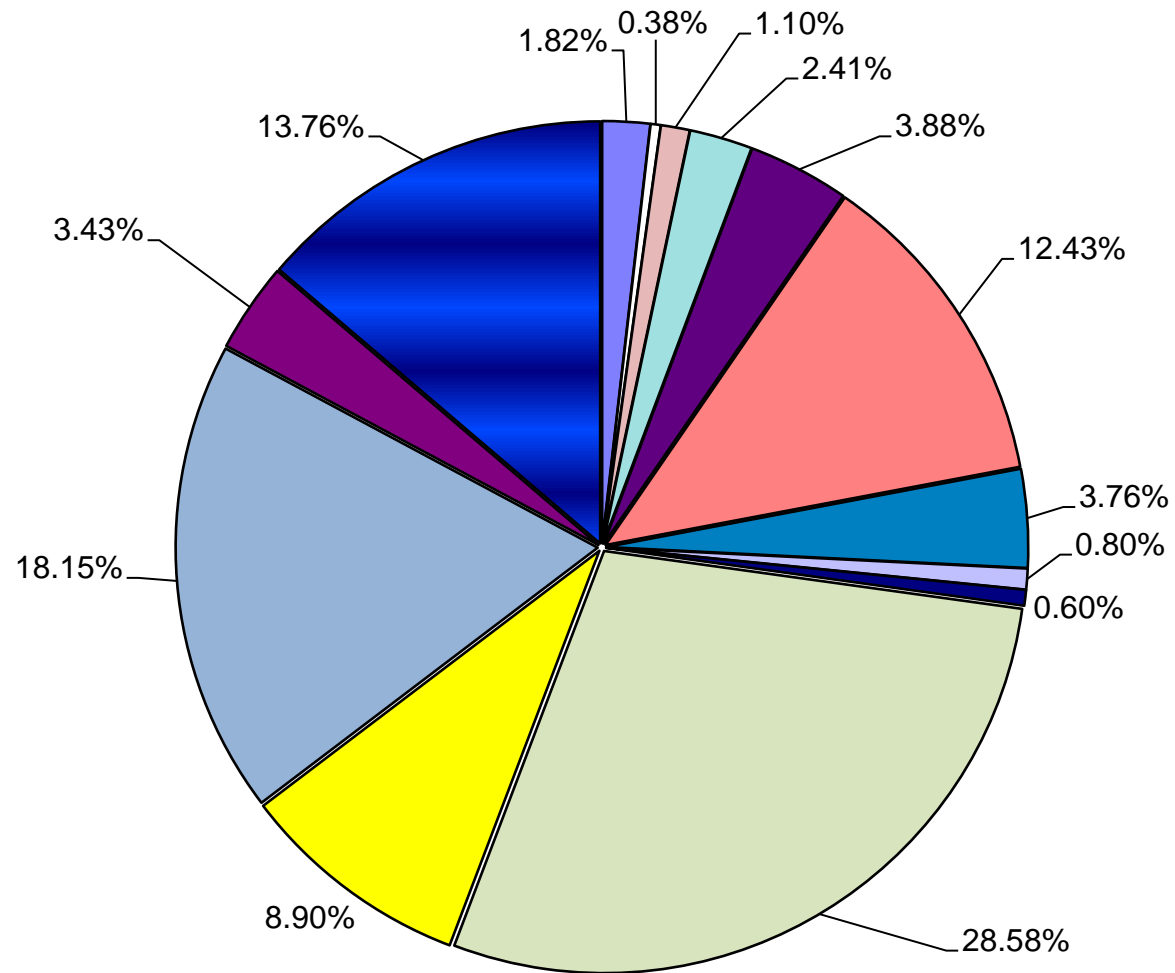
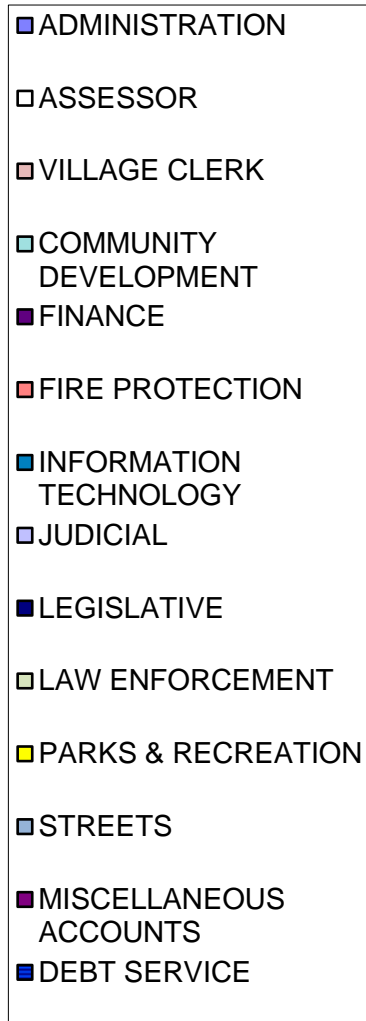
EXPENDITURES SUMMARY (General & Debt Funds)

	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD 7/31/2024	2024 PROJ	2025 BUDGET	% Change 2024/25
ADMINISTRATION	247,370	253,543	278,362	311,888	142,846	268,299	315,117	1.04%
ASSESSOR	35,899	59,997	70,428	66,500	35,493	63,493	66,500	0.00%
VILLAGE CLERK	140,307	170,295	168,993	223,951	95,789	224,417	191,075	(14.68%)
COMMUNITY DEVELOPMENT	302,970	412,113	360,539	456,760	200,063	429,267	416,147	(8.89%)
FINANCE	503,885	498,787	465,571	620,263	303,521	536,003	670,523	8.10%
FIRE PROTECTION	1,617,783	1,823,022	1,957,691	2,021,589	865,632	1,970,780	2,150,094	6.36%
INFORMATION TECHNOLOGY	420,990	526,671	918,683	707,645	293,336	623,059	650,427	(8.09%)
JUDICIAL	110,124	116,899	115,394	129,772	71,944	130,891	137,852	6.23%
LEGISLATIVE	47,881	54,178	60,942	104,632	31,943	71,957	104,336	(0.28%)
LAW ENFORCEMENT	3,857,426	3,835,010	4,388,776	4,913,930	2,516,381	4,810,762	4,942,933	0.59%
PARKS & RECREATION	1,194,535	1,177,088	1,423,270	1,501,712	647,426	1,460,083	1,538,350	2.44%
STREETS	2,708,260	2,743,742	3,097,463	3,025,100	1,612,493	2,936,586	3,138,093	3.74%
MISCELLANEOUS ACCOUNTS	334,836	552,005	484,524	403,532	210,859	364,385	592,498	46.83%
<i>Subtotal General Operating Expend.</i>	11,522,266	12,223,350	13,790,636	14,487,274	7,027,726	13,889,982	14,913,945	2.95%
DEBT SERVICE	2,070,411	2,106,203	1,973,505	2,031,400	1,848,871	2,077,687	2,378,892	17.11%
TOTAL EXPENDITURES	13,592,677	14,329,553	15,764,141	16,518,674	8,876,597	15,967,669	17,292,837	4.69%

PROGRAM EXPENDITURES AS A PERCENT OF ALL (General & Debt Funds)

	2021	2022	2023	2024	2024 YTD	2024	2025	% Change
	ACTUAL	ACTUAL	ACTUAL	BUDGET	7/31/2024	PROJ	BUDGET	2024/25
ADMINISTRATION	1.82%	1.77%	1.77%	1.89%	1.61%	1.68%	1.82%	(3.49%)
ASSESSOR	0.26%	0.42%	0.45%	0.40%	0.40%	0.40%	0.38%	(4.48%)
VILLAGE CLERK	1.03%	1.19%	1.07%	1.36%	1.08%	1.41%	1.10%	(18.50%)
COMMUNITY DEVELOPMENT	2.23%	2.88%	2.29%	2.77%	2.25%	2.69%	2.41%	(12.97%)
FINANCE	3.71%	3.48%	2.95%	3.75%	3.42%	3.36%	3.88%	3.26%
FIRE PROTECTION	11.90%	12.72%	12.42%	12.24%	9.75%	12.34%	12.43%	1.60%
INFORMATION TECHNOLOGY	3.10%	3.68%	5.83%	4.28%	3.30%	3.90%	3.76%	(12.20%)
JUDICIAL	0.81%	0.82%	0.73%	0.79%	0.81%	0.82%	0.80%	1.47%
LEGISLATIVE	0.35%	0.38%	0.39%	0.63%	0.36%	0.45%	0.60%	(4.75%)
LAW ENFORCEMENT	28.38%	26.76%	27.84%	29.75%	28.35%	30.13%	28.58%	(3.91%)
PARKS & RECREATION	8.79%	8.21%	9.03%	9.09%	7.29%	9.14%	8.90%	(2.15%)
STREETS	19.92%	19.15%	19.65%	18.31%	18.17%	18.39%	18.15%	(0.91%)
MISCELLANEOUS ACCOUNTS	2.46%	3.85%	3.07%	2.44%	2.38%	2.28%	3.43%	40.25%
<i>Subtotal General Operating Expend.</i>	84.77%	85.30%	87.48%	87.70%	79.17%	86.99%	86.24%	(1.66%)
DEBT SERVICE	15.23%	14.70%	12.52%	12.30%	20.83%	13.01%	13.76%	11.86%
TOTAL EXPENDITURES	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	

2025 Budget Program Expenditures as % of All



PROGRAM REVENUE (General & Debt Funds)

	2021	2022	2023	2024	2024 YTD	2024	2025	% Change
	ACTUAL	ACTUAL	ACTUAL	BUDGET	7/31/2024	PROJ	BUDGET	2024/25
ADMINISTRATION	0	0	0	0	0	0	0	#DIV/0!
ASSESSOR	5,433	4,870	412,448	5,000	2,353	4,033	5,000	0.00%
VILLAGE CLERK	43,943	49,829	28,176	45,808	28,985	30,775	37,795	(17.49%)
COMMUNITY DEVELOPMENT	238,061	550,738	261,482	394,000	132,071	249,101	344,620	(12.53%)
FINANCE	36,245	79,966	640,217	199,620	377,543	556,099	367,590	84.14%
FIRE PROTECTION	263,560	207,050	180,059	225,272	129,513	140,896	165,355	(26.60%)
INFORMATION TECHNOLOGY	836	29,189	408,339	150,342	0	1,013	73,194	(51.32%)
JUDICIAL	38,481	39,301	41,435	47,210	34,193	53,100	55,500	17.56%
LEGISLATIVE	0	0	0	51,800	0	0	51,800	0.00%
LAW ENFORCEMENT	128,167	118,523	270,301	447,728	155,559	268,910	419,708	(6.26%)
PARKS & RECREATION	200,813	243,431	309,678	395,633	155,482	283,608	411,571	4.03%
STREETS	1,811,618	1,727,291	1,805,138	2,182,845	762,979	1,843,716	2,321,724	6.36%
MISCELLANEOUS ACCOUNTS	98,603	151,514	136,113	206,696	0	110,000	259,502	25.55%
<i>Subtotal General Fund Program Rev</i>	<i>2,865,761</i>	<i>3,201,702</i>	<i>4,493,386</i>	<i>4,351,954</i>	<i>1,778,677</i>	<i>3,541,252</i>	<i>4,513,359</i>	<i>3.71%</i>
DEBT SERVICE	76,083	70,775	128,240	259,150	72,561	310,485	366,599	41.46%
TOTAL	2,941,844	3,272,477	4,621,626	4,611,104	1,851,238	3,851,737	4,879,958	5.83%

UNDESIGNATED REVENUE TO BALANCE BY PROGRAM (General & Debt Funds)

	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD 7/31/2024	2024 PROJ	2025 BUDGET	% Change 2024/25
ADMINISTRATION	43,587	49,339	47,015	64,062	13,542	55,189	70,586	10.18%
ASSESSOR	5,368	10,728	(57,767)	12,632	3,142	12,231	13,776	9.06%
VILLAGE CLERK	16,979	23,443	23,784	36,591	6,333	39,832	34,335	(6.17%)
COMMUNITY DEVELOPMENT	11,437	(26,976)	16,731	12,891	6,446	37,060	16,022	24.29%
FINANCE	82,398	81,503	(29,498)	86,400	(7,017)	(4,134)	67,857	(21.46%)
FIRE PROTECTION	238,614	314,468	300,242	368,964	69,784	376,407	444,582	20.49%
INFORMATION TECHNOLOGY	74,031	96,810	86,197	114,470	27,808	127,955	129,300	12.96%
JUDICIAL	12,623	15,101	12,492	16,958	3,579	16,002	18,447	8.78%
LEGISLATIVE	8,437	10,543	10,293	10,852	3,028	14,802	11,768	8.44%
LAW ENFORCEMENT	656,960	722,757	695,256	916,434	223,667	933,590	1,012,194	10.45%
PARKS & RECREATION	175,094	181,690	188,086	227,189	46,636	242,001	252,398	11.10%
STREETS	157,988	197,801	218,274	172,999	80,534	224,803	182,867	5.70%
MISCELLANEOUS ACCOUNTS	84,074	158,883	83,740	41,314	46,886	8,366	78,059	88.94%
<i>Subtotal General Undesignated Rev</i>	1,567,590	1,836,089	1,594,845	2,081,754	524,367	2,084,104	2,332,191	12.03%
DEBT SERVICE	0	0	0	0	0	0	0	#DIV/0!
TOTAL	1,567,590	1,836,089	1,594,845	2,081,754	524,367	2,084,104	2,332,191	12.03%

LEVY TO BALANCE BY PROGRAM (General & Debt Funds)

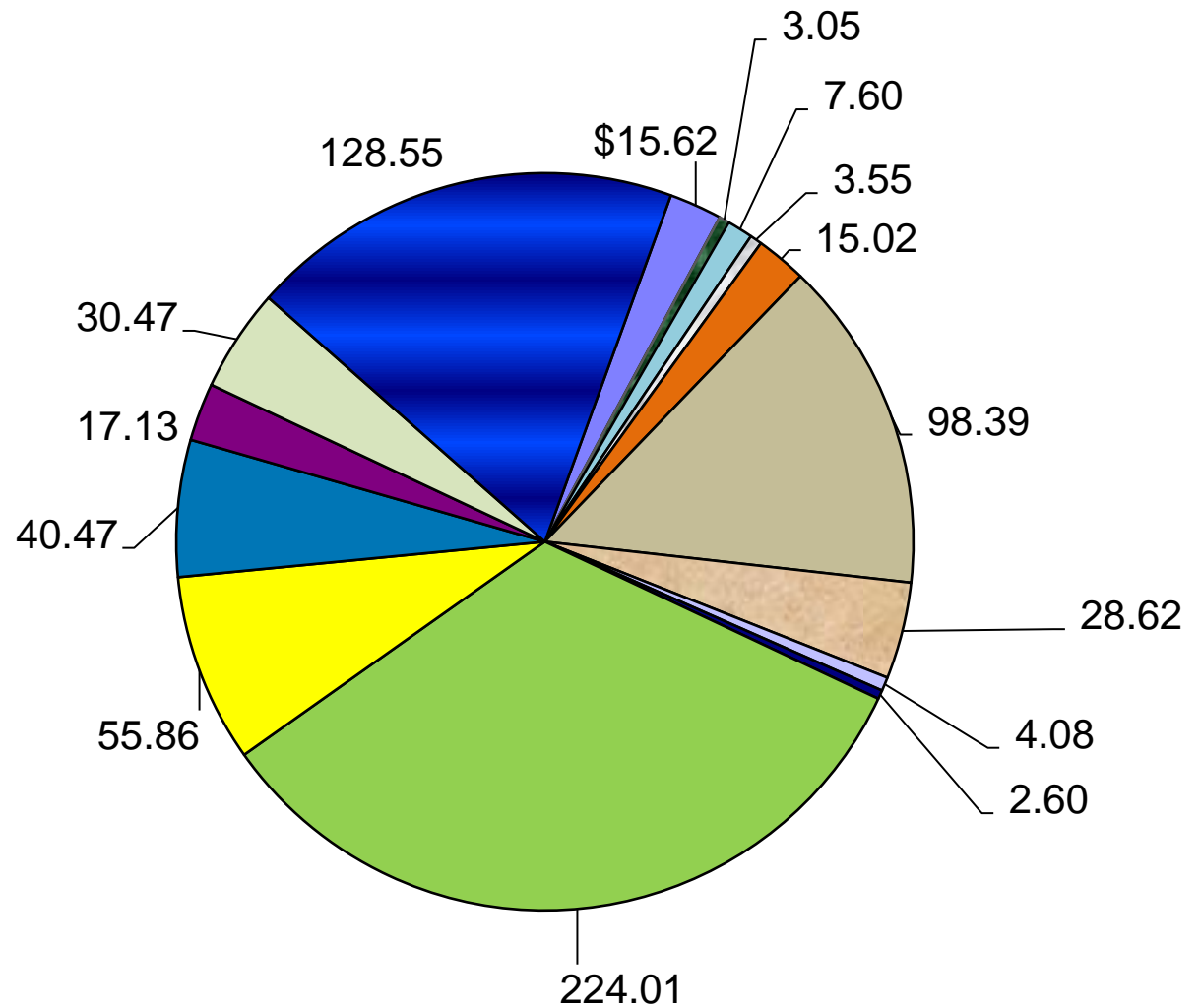
	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD 7/31/2024	2024 PROJ	2025 BUDGET	% Change 2024/25
ADMINISTRATION	203,783	204,204	231,347	247,826	129,304	213,110	244,531	(1.33%)
ASSESSOR	25,098	44,399	(284,253)	48,868	29,999	47,229	47,724	(2.34%)
VILLAGE CLERK	79,385	97,023	117,033	141,552	60,471	153,810	118,945	(15.97%)
COMMUNITY DEVELOPMENT	53,472	(111,649)	82,326	49,869	61,547	143,106	55,505	11.30%
FINANCE	385,242	337,318	(145,148)	334,243	(67,004)	(15,963)	235,076	(29.67%)
FIRE PROTECTION	1,115,609	1,301,504	1,477,390	1,427,353	666,335	1,453,477	1,540,157	7.90%
INFORMATION TECHNOLOGY	346,123	400,672	424,147	442,833	265,528	494,091	447,933	1.15%
JUDICIAL	59,020	62,497	61,467	65,604	34,172	61,789	63,905	(2.59%)
LEGISLATIVE	39,444	43,635	50,649	41,980	28,915	57,155	40,768	(2.89%)
LAW ENFORCEMENT	3,071,529	2,991,307	3,421,121	3,545,268	2,135,689	3,605,012	3,506,531	(1.09%)
PARKS & RECREATION	818,628	751,967	925,506	878,890	445,308	934,474	874,381	(0.51%)
STREETS	738,654	818,650	1,074,051	669,256	768,980	868,067	633,502	(5.34%)
MISCELLANEOUS ACCOUNTS	390,730	656,699	410,917	160,022	446,556	34,643	268,187	67.59%
<i>Subtotal General Operating Levy</i>	7,326,716	7,598,227	7,846,554	8,053,566	5,005,798	8,050,000	8,077,145	0.29%
DEBT SERVICE	1,994,328	1,865,064	1,758,307	1,772,250	1,772,250	1,772,250	2,012,293	13.54%
TOTAL	9,321,044	9,463,291	9,604,861	9,825,816	6,778,048	9,822,250	10,089,438	2.68%

Village Tax on a \$175,000 Property (TID in)

DEPARTMENT	2023 BUDGET		2024 BUDGET			2025 BUDGET		
ADMINISTRATION	240,605	2.37%	247,826	2.39%	\$17.54	\$ 244,531	2.31%	\$ 15.62
ASSESSOR	55,996	0.55%	48,868	0.47%	\$3.46	47,724	0.45%	3.05
VILLAGE CLERK	118,860	1.17%	141,552	1.37%	\$10.02	118,945	1.13%	7.60
COMMUNITY DEVELOPMENT	16,918	0.17%	49,869	0.48%	\$3.53	55,505	0.53%	3.55
FINANCE	330,142	3.25%	334,243	3.23%	\$23.65	235,076	2.22%	15.02
FIRE PROTECTION	1,415,071	13.92%	1,427,353	13.78%	\$101.01	1,540,157	14.58%	98.39
INFORMATION TECHNOLOGY	405,385	3.99%	442,833	4.28%	\$31.34	447,933	4.24%	28.62
JUDICIAL	64,330	0.63%	65,604	0.63%	\$4.64	63,905	0.60%	4.08
LEGISLATIVE	50,005	0.49%	41,980	0.41%	\$2.97	40,768	0.39%	2.60
LAW ENFORCEMENT	3,458,827	34.02%	3,545,268	34.23%	\$250.88	3,506,531	33.19%	224.01
PARKS & RECREATION	853,789	8.40%	878,890	8.49%	\$62.20	874,381	8.28%	55.86
STREETS	713,667	7.02%	669,256	6.46%	\$47.36	633,502	6.00%	40.47
MISCELLANEOUS ACCOUNTS	127,475	1.25%	160,022	1.55%	\$11.32	268,187	2.54%	17.13
TID (Estimated Village Portion)	556,505	5.47%	531,893	5.14%	\$37.64	476,962	4.51%	30.47
DEBT SERVICE	1,758,307	17.30%	1,772,250	17.11%	\$125.41	2,012,293	19.04%	128.55
TOTAL	10,165,882	100%	10,357,709	100.00%	\$732.97	10,566,400	100.00%	\$675.02

Village Tax on a \$175,000 Property (TID in)

- ADMINISTRATION
- ASSESSOR
- VILLAGE CLERK
- COMMUNITY DEVELOPMENT
- FINANCE
- FIRE PROTECTION
- INFORMATION TECHNOLOGY
- JUDICIAL
- LEGISLATIVE
- LAW ENFORCEMENT
- PARKS & RECREATION
- STREETS
- MISCELLANEOUS ACCOUNTS
- TID (Estimated Village Portion)
- DEBT SERVICE



GENERAL FUND (GF)

ADMINISTRATION

Statement of Purpose:

The purpose of Administration is to coordinate the functions of all departments consistent with the policies established by the Village Board and laws of the State and Federal governments. This program includes provision of legal counsel to the various Village Boards, Commissions and Committees.

Program Description(s):

Administration is responsible for the daily operations of municipal government through the Village Manager in conjunction with support staff and legal counsel. This includes, but is not limited to: research, coordination and resolution of matters that originate from the Board of Trustees, employees, residents, other jurisdictions, municipalities, attorneys and others. Administration also facilitates communications between citizens and municipal government. This department monitors local, County, State and Federal legislation and administrative codes for potential impact on the municipality. The Village Manager represents the municipality in matters involving legislative and intergovernmental affairs, coordinates preparation of and administers the annual budget, administers personnel policies and collective bargaining agreements, coordinates legal defense against all suits, reviews ordinances, resolutions and recommends amendments to same.

2024 Program Accomplishments:

- 1 In 2024, the Village was able to maintain its' level of service without the need for exceeding the State mandated levy limit placed on the budgets of municipal governments.
- 2 The Village continued to work toward meeting the Wisconsin Department of Natural Resources NR 151 requirements for reaching Total Suspended Solids (TSS) reductions.
- 3 Employee in-house training continues to be a priority, however; staffing levels continue to create challenges in both providing the training and staff availability for the training.

2025 Program Goals & Objectives:

- 1 Implement and administer the 2025 budget by staying within strict levy limit requirements as directed by the latest biennial State budget.
- 2 Evaluate and update, with the Board, the Stormwater Management Plan regarding the implementation of particulate (TSS) reduction and flood control measures.
- 3 Provide semi-annual training for supervisory employees on subjects that enhance managerial abilities.
- 4 Continue to implement the employee compensation plan for all non-represented employees, as well as, the employee performance evaluation system.

REVENUES:

ACCOUNT NUMBER	ACCOUNT	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD 07/31/24	2024 PROJ	2025 BUDGET	% Change 2024/25
101-5100-480.03-01	NEWSLETTER ADS	0	0	0	0	0	0	0	0.00%
101-5100-491.02-05	TRANS FROM NEWSLETTER ADS	0	0	0	0	0	0	0	0.00%
	TRANSFER ASSIGNED BALANCE - ADMIN	0	0	0	0	0	0	0	0.00%
	Subtotal (Program Revenues)	0	0	0	0	0	0	0	#DIV/0!
	<i>Undesignated Rev. to Balance</i>	<i>43,587</i>	<i>49,339</i>	<i>47,015</i>	<i>64,062</i>	<i>13,542</i>	<i>55,189</i>	<i>70,586</i>	<i>10.18%</i>
	<i>LEVY to Balance</i>	<i>203,783</i>	<i>204,204</i>	<i>231,347</i>	<i>247,826</i>	<i>129,304</i>	<i>213,110</i>	<i>244,531</i>	<i>(1.33%)</i>
	TOTAL REVENUE:	247,370	253,543	278,362	311,888	142,846	268,299	315,117	1.04%

EXPENDITURES:

ACCOUNT NUMBER	ACCOUNT	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD 07/31/24	2024 PROJ	2025 BUDGET	% Change 2024/25
101-5100-522.02-15	LEGAL COUNSEL - General	46,405	37,388	41,909	55,000	16,701	30,000	55,000	0.00%
101-5100-523.02-15	LEGAL COUNSEL - Labor	9,713	1,386	5,355	15,000	897	2,500	15,000	0.00%
	LEGAL-GENERAL	56,118	38,774	47,264	70,000	17,598	32,500	70,000	0.00%

EXPENDITURES:

ACCOUNT NUMBER	ACCOUNT	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD 07/31/24	2024 PROJ	2025 BUDGET	% Change 2024/25
101-5100-530.01-10	SALARIED	118,704	122,024	130,002	136,247	73,167	136,242	136,331	0.06%
101-5100-530.01-20	HOURLY/NON-REPRESENTED	6,236	9,506	10,587	11,732	6,293	11,732	11,732	0.00%
101-5100-530.01-21	HOURLY OT/NON-REPR	7	75	52	0	0	55	0	0.00%
101-5100-530.01-22	HOURLY/NON-REPR./P.T.	0	0	0	1,800	0	0	1,800	0.00%
101-5100-530.01-31	FICA	9,259	9,694	10,428	11,085	5,869	10,951	11,058	(0.24%)
101-5100-530.01-32	WI RETIREMENT	8,388	8,555	9,584	10,148	5,482	10,214	10,290	1.40%
101-5100-530.01-51	MEDICAL INSURANCE	19,638	20,078	22,802	26,782	14,386	26,902	29,202	9.04%
101-5100-530.01-52	DENTAL INSURANCE	1,039	1,100	1,217	1,511	729	1,363	1,357	(10.19%)
101-5100-530.01-53	GROUP LIFE/DISAB INS	908	939	995	999	514	1,013	1,022	2.30%
101-5100-600.01-97	UNEMPLOYMENT COMP	0	0	0	0	0	0	0	0.00%
101-5100-530.02-10	PROF SERVICE/CONTRACTED	0	0	0	0	0	0	0	0.00%
101-5100-600.02-12	EMPLOYEE ASSISTANCE PROG	3,946	4,100	4,220	4,393	4,456	4,456	4,590	4.48%
101-5100-530.02-17	EQUIP RENTAL/CONTRACTED	2,676	2,676	2,317	2,676	2,005	2,676	2,676	0.00%
101-5100-530.02-40	REPAIR/MAINT SERV/OTHER	1,757	1,179	1,338	2,220	1,245	2,220	2,220	0.00%

EXPENDITURES: (cont.)

ACCOUNT NUMBER	ACCOUNT	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD 07/31/24	2024 PROJ	2025 BUDGET	% Change 2024/25
101-5100-530.03-10	OFFICE EQ/SUPPLIES & EXP	692	1,053	145	545	310	310	540	(0.92%)
101-5100-530.03-20	SUBSCRIPTIONS & DUES	1,693	1,321	1,625	2,100	1,070	1,800	2,149	2.33%
101-5100-530.03-30	MILEAGE/MEALS/LODGING	378	45	324	2,210	431	800	2,210	0.00%
101-5100-530.03-35	TRAINING	500	245	310	1,990	265	550	1,990	0.00%
101-5100-530.03-41	POSTAGE	12	2	9	35	0	0	35	0.00%
101-5100-530.03-43	EMPLOYEE RECOGNITION	2,002	2,002	1,857	2,500	381	2,450	2,800	12.00%
101-5100-530.03-97	RISK MANAGEMENT	1,879	2,731	1,827	6,900	937	6,000	6,900	0.00%
101-5100-600.03-13	NEWSLETTER/Printing	5,800	5,864	7,839	6,600	6,600	6,800	6,800	3.03%
101-5100-600.03-98	PERSONNEL RECRUITMENT	0	13,000	1,040	1,350	1,108	1,200	1,350	0.00%
101-5100-530.09-42	TRANSFER TO REPLACEMENT FUND-402	5,738	8,580	22,580	8,065	0	8,065	8,065	0.00%
	ADMINISTRATION	191,252	214,769	231,098	241,888	125,248	235,799	245,117	1.33%
TOTAL EXPENDITURES		247,370	253,543	278,362	311,888	142,846	268,299	315,117	1.04%

NOTES:

- 1 Temporary P/T HR assistance, 120 hrs @ \$15/hr.
- 2 **101-5100-530.01-10** In the interest of accurately reporting costs to given services, the Village Manager and Human Resource Coordinator/Asst to the Village Manager salary splits between General Fund, Utility and Storm Utility are 55%, 30%, 15% and 85%, 10%, 5%, respectively.
- 3 **101-5100-530.01-22 Hourly/Non-Represented:**
Deputy Clerk/Confidential Administrative Assistant wage split is 57% Clerk, 28% Admin, 10% Utility, 5% Storm Utility.
- 4 **101-5100-530.02-40 Repair & Maintenance** includes costs for the color copier, copier maintenance contract ends 12/31/25.
- 5 **101-5100-530.03-30 and 101-5100-530.03-35 Miles, Meals, Lodging & Training** - This includes the International City/County Management Association Annual Conference, which is out of state.
- 6 **101-5100-530.03-43 Employee Recognition/Awards** - This account is for employee recognition. Increase of \$300 for retirement gifts (\$75 per retiree).
- 7 **101-5100-530.03-97 Risk Management** - Group Safety & Wellness Management Program Costs.
- 8 **101-5100-600.03-98 Personnel Recruitment** - \$1,050 base for recruiting materials. \$300 employee referral program.

ASSESSOR

Statement of Purpose:

The Village of Fox Crossing Assessor's Office is responsible for the valuation, using the assessment process, of all real property located within the Village of Fox Crossing for property tax purposes. The established local assessed value is used by the Village of Fox Crossing, the local school districts, Winnebago County, Fox Valley Technical College, and The State of Wisconsin to calculate and levy property taxes. The assessed value is also used for calculating various shared revenues, aides, financing limits, and financial pro formas for bonding. The assessment process consists of the three basic procedures of discovery, listing and valuation. Often the assessment process is thought of only in terms of valuation, but an assessment cannot even begin until it is known that certain assessable property exists (discovery) and that property data is collected and recorded (listing). Therefore, discovery and listing forms the foundation upon which all assessed values must rest. In general, property owners are not required by law to report their holdings to the Assessor; the responsibility of discovering assessable real estate property rests entirely with the Assessor. It is the Assessor's responsibility to ensure fair and equitable assessments throughout the Village, preparation and delivery of forms required by the Department of Revenue, preparation of annual assessment roll, and preparation of statistical analysis necessary to support and adjust changing market conditions. The Assessor's Office provides an ad valorem tax base for which the Village levies the budget against (less revenue from other sources). The Assessor's Office also generates additional revenue through exempt computer assessments and the mobile home parking permit fees. Department activities consist of both field and office functions.

Program Description(s):

Field Functions(Discovery & Listing)

Field functions consist of viewing and documenting all of the construction occurring during the year in the residential, commercial, and agricultural classes. This includes analysis of structural and any location value-determining factors, onsite annual review and valuation of all mobile home parking permits and personal property accounts.

Office Functions(Valuation)

Office functions include: sales analysis and dispersion studies to determine market trends; cost studies as evidenced by current construction activities; notification to property owners of assessment changes; determination of property tax exemptions; assistance in Board of Review appearances; maintenance of approximately 7,000 properties and 300 mobile home parking lots; provide a service of information to all Village residents, including real estate broker and appraiser inquiries. Creation of the assessment roll and Uniform Standard of Professional Appraisal Practice Report. The Assessor's office also defends assessed values for the Village during assessment appeals that proceed beyond the Board of Review hearings. Due to Wisconsin Act 12, effective with valuations for January 1, 2024, personal property assessments and taxes have been repealed.

REVENUES:

ACCOUNT NUMBER	ACCOUNT	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD 07/31/24	2024 PROJ	2025 BUDGET	% Change 2024/25
101-5100-461.03-00	REAL ESTATE INQUIRY FEES	5,433	4,870	5,030	5,000	2,353	4,033	5,000	0.00%
101-5100-491.04-01	TRANSFER FROM CAPITAL PROJECTS	0	0	407,418	0	0	0	0	0.00%
101-5200-492.09-00	TRANS FR ASSIGNED BALANCE	0	0	0	0	0	0	0	0.00%
	Subtotal (Program Revenues)	5,433	4,870	412,448	5,000	2,353	4,033	5,000	0.00%
	<i>Undesignated Rev. to Balance</i>	<i>5,368</i>	<i>10,728</i>	<i>-57,767</i>	<i>12,632</i>	<i>3,142</i>	<i>12,231</i>	<i>13,776</i>	<i>9.06%</i>
	<i>LEVY to Balance</i>	<i>25,098</i>	<i>44,399</i>	<i>-284,253</i>	<i>48,868</i>	<i>29,999</i>	<i>47,229</i>	<i>47,724</i>	<i>(2.34%)</i>
	TOTAL REVENUE:	35,899	59,997	70,428	66,500	35,493	63,493	66,500	0.00%

EXPENDITURES:

ACCOUNT NUMBER	ACCOUNT	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD 07/31/24	2024 PROJ	2025 BUDGET	% Change 2024/25
101-5100-580.01-10	SALARIED	0	0	0	0	0	0	0	0.00%
101-5100-580.01-21	HOURLY OT/NON-REPR	0	0	0	0	0	0	0	0.00%
101-5100-580.01-22	HOURLY/NON-REPR./P.T.	0	0	0	0	0	0	0	0.00%
101-5100-580.01-24	HOURLY/GENERAL UNION	0	0	0	0	0	0	0	0.00%
101-5100-580.01-25	HRLY. OVERTIME/GEN UNION	0	0	0	0	0	0	0	0.00%
101-5100-580.01-31	FICA	0	0	0	0	0	0	0	0.00%
101-5100-580.01-32	WI RETIREMENT	0	0	0	0	0	0	0	0.00%
101-5100-580.01-51	MEDICAL INSURANCE	0	0	0	0	0	0	0	0.00%
101-5100-580.01-52	DENTAL INSURANCE	0	0	0	0	0	0	0	0.00%
101-5100-580.01-53	GROUP LIFE/DISAB INS	0	0	0	0	0	0	0	0.00%
101-5100-580.02-10	PROF SERVICE/CONTRACTED	35,899	59,997	70,428	66,500	35,493	63,493	66,500	0.00%
101-5100-580.03-10	OFFICE SUPPLIES	0	0	0	0	0	0	0	0.00%
101-5100-580.03-20	SUBSCRIPTIONS & DUES	0	0	0	0	0	0	0	0.00%
101-5100-580.03-30	MILEAGE/MEALS/LODGING	0	0	0	0	0	0	0	0.00%
101-5100-580.03-35	TRAINING	0	0	0	0	0	0	0	0.00%
	ASSESSOR	35,899	59,997	70,428	66,500	35,493	63,493	66,500	0.00%

NOTES:**1 101 5100-580.02-10: Professional Service/Contracted**

Municipal fee for assessment of manufacturing property is estimated to be \$12,500, and contracted assessor services with Accurate Appraisal, LLC for \$54,000 (year 2 of 6 year full value contract).

VILLAGE CLERK

Statement of Purpose:

The Clerk's office is responsible for attending, notifying public, recording, transcribing, distributing, and preserving actions of all Village meetings. The Clerk is responsible for maintaining the Village calendar and official Village records. The Village Clerk conducts elections, maintains voter records, tests voting equipment, reports on absentee ballots, and is responsible for the recruitment, training, and coordination of election officials. The Clerk's office handles all public hearings and is secretary to the Board of Review. The Clerk ensures accurate and timely election results are transmitted to the County Clerk. Permitting and licensing are the Village Clerk's responsibility, and ensuring that all applicants are in compliance through background checks and passing all fire, building and police codes for public safety. The Clerk accepts all requests for public records and claims against the Village. The Clerk's office publishes all legal and display ads. The Clerk maintains the Municipal Code of Ordinances for the Village and custody of the Village seal.

Program Description(s):

- 1 Serves as Clerk for the Village Board at their meetings
- 2 Serves as Secretary to the Board of Review; work with off-site assessors and keep informed on Open Book/Board of Review matters of concern to the Village
- 3 Create and post agendas and notices for the Village Board, and other various Village meetings, commissions and committees; post meetings on website/calendar
- 4 Attend, record, transcribe, distribute and preserve actions of all Village Board and other meetings, including minutes and other official documents
- 5 Publish and post all ordinances; work with General Code to provide updates to the Village's Municipal Code
- 6 Record annexations, roadway vacations, name changes, variances, rezoning, conditional use permits and other legal documents with the Register of Deeds
- 7 Prepare legal and display ads for all departments and submit for publication in the official newspaper
- 8 Hold public hearings, publish notices and mail certified letters to affected property owners
- 9 Prepare the clerk and election budgets
- 10 Serve as custodian of Village records
- 11 Issue licenses for liquor, malt, beer gardens, bar operators/temporary operators, cigarettes/tobacco, mobile home parks, amusements, special events, transient merchants, secondhand dealers and others
- 12 Issue Bar Operator (bartender) licenses, create all photo identifications for operators, election officials, employees, transient merchants, etc.
- 13 Conduct Village elections and report election results to Winnebago County; participate in the Board of Canvass to canvass all election results
- 14 Recruit, train, and schedule election inspectors and ensure chief election officials are certified to work at polls
- 15 Maintain the website for Village Clerk, Village Board, Commissions/Committees, Weights & Measures, Assessor, and other government sites
- 16 Retain the Village's official seal
- 17 Administer all Oaths of Office
- 18 Serve as liaison between Fox Crossing (with the Finance Department) and the City of Appleton's sealers for the Weights and Measures program; share information and work in cooperation with the City on relaying any complaints received
- 19 Report all tax-exempt properties to the State of Wisconsin
- 20 Stay current with state statutes, legislation, and upcoming events
- 21 Fill public records requests and assist other departments with their requests for documentation and other electronic media

2024 Program Accomplishments:

- 1 Clerk maintained certification to administer elections by utilizing training opportunities by the WI Elections Commission; ensured training requirements were met for chief inspectors' certification, and regular inspectors to work elections and comply with statutes
- 2 Clerk maintains Certification as Wisconsin Certified Municipal Clerk (WCMC), now working towards obtaining WCPC, completed other continuing education, attended District meetings, attended WMCA Clerk's Conference, completed multiple webinars - Deputy Clerk also completed Clerk's Institute through UW-GB. Deputy Clerk is applying for certification as WCMC through WMCA this Fall.
- 3 Clerk attained Certification as a Certified Municipal Clerk (CMC), now working towards obtaining CPC through the International Institute of Municipal Clerks
- 4 Kept Village website up-to-date including Clerk's Department, Village Board, Board of Review, Assessor, Elections and Voting, Licensing, Boards/Commissions
- 5 Maintained original, signed legal documents; scanned for permanent retention
- 6 Assembled electronic Board meeting packets; signed minutes and correspondence for permanent retention which are accessible to all employees
- 7 Continued imaging Clerk's office files including legal agreements, public records, and other important documents for permanent retention in Laserfiche
- 8 Served as secretary at the Board of Review (BOR); coordinated appointments for objectors; ensured Board members were certified to conduct BOR, completed Board of Review training
- 9 Implemented more efficient procedures at Central Count with institution of Badger Books at their site, to more speedily process ballots, and more accurately keep a count on ballots processed for each polling location
- 10 Navigating a crazy election year including a Presidential Preference Primary and Presidential Election, with a higher expected turnout than ever. Stayed in contact with media, political parties, residents, etc. answering questions on election processes, security, safety, etc.
- 11 Recruited many new election inspectors and trained new Chief Inspectors while navigating through the 2024 Elections
- 12 Worked with hundreds of residents throughout the Board of Review process, answering questions, forwarding questions to Accurate, scheduling appointments, preparing Board documentation and training, etc.
- 13 Maintained Central Count to process absentee ballots at an off-site location for more efficiency; coordinated with the Village Fire Department to utilize the Fire Training Room for processing the ballots
- 14 Coordinated Election Day and day prior set up of Badger Books with church staff, assisted election workers with polling place setup plans; worked with Street Department for equipment delivery, setting up polls, needed signage, etc. Maintained early In-person Absentee Voting at the Municipal Complex and handled the Dropbox legality issues.
- 15 Continue to work with General Code forwarding all newly adopted ordinances to codify and continually researching other municipalities codes to improve the Village municipal code
- 16 Processed postcards mailed out by the WI Elections Commission to voters who have not voted in 4 years, voters that may have moved (ERIC voters); amended voter records in WisVote and purged voter registration cards
- 17 Processed all bar operator license applications, receipt in finance department, take pictures, keep record of all applications, prepare and mail badges to applicants, prepare Resolutions for Village Board meetings
- 18 Worked with IT to update the photo identification badge program for the creation of all badges (election workers, bar operator licenses, Village employees, etc.)
- 19 Maintained updated tracking system for poll workers (including contact information, elections worked, party affiliation, general notes, etc.)
- 20 Worked with other Department Heads and Consulting Firm to get new Fox Crossing website in place, meeting regularly on this, making the majority of licenses and forms available to residents online.
- 21 Worked with Department Heads and Staff on implementing a successful "Summer Hours" change for the Village.
- 22 Continued utilizing the newly created candidate campaign packet distributed upon filing of candidacy papers (rules on campaigning, ordinances, State Statutes, etc.)

2024 Program Accomplishments (cont.):

- 23 Filed Scholarship Application to receive scholarship for 2024 Clerk's Conference which I was approved and granted in the amount of \$330.00.
- 24 Clerk is an active member and a chair to a number of committees along with being on the Board of Directors for the Wisconsin Municipal Clerk's Association
- 25 Stayed current on all election legislation including new legislative maps, dropboxes, absentee ballot certificate envelopes, election officials, election funds, political party nominations, etc.
- 26 Processed all tax exempt properties, contacted property owners, receipted payments, submitted report to WI DOR.
- 27 Assisted in onboarding two new Village Board members, ordering all necessary nameplates/supplies, updating all directories, website, etc.
- 28 Clerk has taken on responsibility of keeping the employee breakroom stocked with snacks, soda, water, utensils, supplies, etc.
- 29 Compile all information for all Board, Commission, and Committee members of Village groups to organize start/end dates, and list of all previous members to assist Village Manager in drafting Resolutions and Manager's Memo relating to personnel changes
- 30 Created pollworker recognition program, sent out certificates to recognized pollworkers, included resolution recognizing pollworkers for their years of service.

2025 Program Goals & Objectives:

- 1 Complete education for Clerk's WMCA advanced certification (WCPC) and keep up-to-date with all new laws and procedures for elections, licensing,
- 2 Per state statutes, track training hours in 2-year period for election inspectors, and chief inspectors who must retain certification to run the polls
- 3 Maintain Village website for Clerk's Department, Village Board, and other areas pertaining to the Clerk; post all department's minutes and meetings on the website and link meetings to website calendar
- 4 Scan and archive legal documents, minutes, ordinances and other permanent records in Laserfiche software program
- 5 Continue to forward new legislation for inclusion into the Village's code, and eCode
- 6 Continue to utilize and implement processes relating to Badger Books at all polling locations and Central Count
- 7 Work closely with staff at polling locations in preparation for upcoming elections; reserve facilities, prepare for additional equipment delivery, voting booths, tables/chairs, long lines/routing voters
- 8 Continue to act as complaint contact and liaison between Fox Crossing and City of Appleton sealers who perform sealing services for the Village's Weights and Measures program
- 9 Get documents from Public Records cabinets in Clerk's Office into Laserfiche to save on retention space (for non-originals), more efficiency to find documents when needed or for public records requests
- 10 Continue working on getting copies of approved minutes for all Village commissions/committees printed and maintained to comply with State Statute
- 11 Work with the Wisconsin Department of Revenue to implement new State of Wisconsin Bar Operator Licensing process in the Village
- 12 Deputy Clerk to attain CMC certification through IIMC in 2025.

REVENUES:

ACCOUNT NUMBER	ACCOUNT	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD 07/31/24	2024 PROJ	2025 BUDGET	% Change 2024/25
CLERK									
101-5100-440.01-01	LIQUOR & MALT BEV LIC	33,360	32,725	16,335	25,650	15,845	15,845	25,800	0.58%
101-5100-440.01-02	AMUSEMENT/SPECIAL EVENT LICENSE	2,092	1,250	1,650	1,800	1,675	1,675	2,000	11.11%
101-5100-440.01-03	CIGARETTE LICENSE	900	800	900	800	800	900	900	12.50%
101-5100-440.01-04	BAR OPERATORS LICENSE	4,553	11,684	3,439	8,700	8,383	9,000	4,600	(47.13%)
101-5100-440.01-05	MOBILE HOME PARK LICENSE	700	720	700	700	100	700	700	0.00%
101-5100-440.01-09	OTHER BUSINESS LICENSES	908	1,330	1,869	2,128	1,027	1,500	2,420	13.72%
101-5100-461.04-00	LICENSE PUBLICATION FEES	1,430	1,320	1,320	1,430	1,155	1,155	1,375	(3.85%)
	Clerk Subtotal (Program Revenues)	43,943	49,829	26,213	41,208	28,985	30,775	37,795	(8.28%)

ELECTIONS

101-5100-431.09-00	FEDERAL GRANT - CLERK	0	0	1,963	0	0	0	0	0.00%
101-5200-492.09-00	TRANSFER ASSIGNED BALANCE - CLK	0	0	0	4,600	0	0	0	(100.00%)
	Elections Subtotal (Program Revenues)	0	0	1,963	4,600	0	0	0	100.00%

Total Program Revenues	43,943	49,829	28,176	45,808	28,985	30,775	37,795	(17.49%)
<i>Undesignated Rev. to Balance</i>	<i>16,979</i>	<i>23,443</i>	<i>23,784</i>	<i>36,591</i>	<i>6,333</i>	<i>39,832</i>	<i>34,335</i>	<i>(6.17%)</i>
<i>LEVY to Balance</i>	<i>79,385</i>	<i>97,023</i>	<i>117,033</i>	<i>141,552</i>	<i>60,471</i>	<i>153,810</i>	<i>118,945</i>	<i>(15.97%)</i>
TOTAL REVENUE:	140,307	170,295	168,993	223,951	95,789	224,417	191,075	(14.68%)

EXPENDITURES:

ACCOUNT NUMBER	ACCOUNT	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD 07/31/24	2024 PROJ	2025 BUDGET	% Change 2024/25
CLERK									
101-5100-540.01-10	SALARIED	41,075	44,508	50,399	53,053	27,136	53,054	53,053	0.00%
101-5100-540.01-20	HOURLY/NON-REPRESENTED	31,255	30,029	31,758	35,197	18,880	35,197	35,197	0.00%
101-5100-540.01-21	HOURLY OT/NON-REPR	44	575	157	1,269	0	1,269	637	(49.80%)
101-5100-540.01-31	FICA	5,194	5,501	5,968	6,403	3,256	6,559	6,317	(1.34%)
101-5100-540.01-32	WI RETIREMENT	4,780	4,884	5,612	6,177	3,176	6,177	6,178	0.02%
101-5100-540.01-51	MEDICAL INSURANCE	11,896	21,556	24,880	32,331	17,368	32,478	35,287	9.14%
101-5100-540.01-52	DENTAL INSURANCE	534	532	512	1,257	441	824	820	(34.77%)
101-5100-540.01-53	GROUP LIFE/DISAB INS	574	578	655	652	343	647	678	3.99%
101-5100-540.02-10	PROF SERVICE/CONTRACTED	413	308	3,071	1,700	385	1,700	1,200	(29.41%)
101-5100-540.02-40	REPAIR/MAINT SERV/OTHER	5,169	3,760	995	5,195	1,195	5,195	5,195	0.00%
101-5100-540.03-10	OFFICE SUPPLIES	459	609	1,602	1,200	666	1,200	600	(50.00%)

EXPENDITURES: (cont.)

ACCOUNT NUMBER	ACCOUNT	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD 07/31/24	2024 PROJ	2025 BUDGET	% Change 2024/25
CLERK (cont.)									
101-5100-540.03-20	SUBSCRIPTIONS & DUES	204	130	578	650	565	650	655	0.77%
101-5100-540.03-25	LEGAL & DISPLAY ADS	551	629	801	900	594	900	900	0.00%
101-5100-540.03-26	RECORDING FEES	128	60	90	90	0	90	90	0.00%
101-5100-540.03-30	MILEAGE/MEALS/LODGING	321	540	51	650	0	650	1,000	53.85%
101-5100-540.03-35	TRAINING	1,427	1,598	1,329	1,490	1,119	1,490	1,580	6.04%
101-5100-540.03-41	POSTAGE	476	669	884	400	955	1,000	800	100.00%
101-5100-540.08-11	CAPITAL EQUIPMENT-OFFICE	1,784	0	0	0	0	0	0	0.00%
	VILLAGE CLERK	106,284	116,466	129,342	148,614	76,079	149,080	150,187	1.06%

ELECTIONS

101-5100-550.01-21	HOURLY OT/NON-REPR	0	0	0	0	0	0	0	0.00%
101-5100-550.01-22	HOURLY/NON-REPR./P.T.	7,730	21,415	9,042	35,382	10,284	35,382	14,738	(58.35%)
101-5100-550.01-31	FICA	11	6	0	0	0	0	0	0.00%
101-5100-550.01-32	WI RETIRMENT	0	0	0	0	0	0	0	0.00%
101-5100-550.01-97	UNEMPLOYMENT	12	0	39	0	0	0	0	0.00%
101-5100-550.02-40	REPAIR/MAINT SERV/OTHER	463	5,093	2,778	3,291	463	3,291	3,241	(1.52%)
101-5100-550.03-25	LEGAL & DISPLAY ADS	176	202	130	610	56	610	370	(39.34%)
101-5100-550.03-30	MILEAGE/MEALS/LODGING	212	366	320	525	233	525	320	(39.05%)
101-5100-550.03-35	TRAINING	0	0	0	0	0	0	0	0.00%
101-5100-550.03-40	OPERATING SUPPLIES	4,289	7,128	8,285	10,100	5,125	10,100	4,100	(59.41%)
101-5100-550.03-41	POSTAGE	3,190	5,006	2,388	13,000	3,549	13,000	6,000	(53.85%)
101-5100-550.08-11	CAPITAL EQUIPMENT-OFFICE	0	0	0	0	0	0	0	0.00%
101-5100-550.08-14	CAPITAL EQUIPMENT-OTHER	4,252	0	2,056	0	0	0	0	0.00%
101-5100-550.08-55	CAPITAL REPLACEMENT FUND	0	0	0	0	0	0	0	0.00%
101-5100-550.09-42	TRANSFER TO REPLACEMENT FUND-40	13,688	14,613	14,613	12,429	0	12,429	12,119	(2.49%)
	ELECTIONS	34,023	53,829	39,651	75,337	19,710	75,337	40,888	(45.73%)
	TOTAL EXPENDITURES	140,307	170,295	168,993	223,951	95,789	224,417	191,075	(14.68%)

NOTES:

Revenues

- 1 **101-5100-440.01-01 Liquor & Malt Bev License:** Includes 1 new Reserve Liquor License (have had inquiries but nothing formal from possible restaurants).
- 2 **101-5100-440.01-02 Amusement/Special Event License:** Included two special events (parades) & Firework Display permits.
- 3 **101-5100-440.01-04 Bar Operator Licenses:** Licenses are renewed bi-annually, 2025 is an off-renewal year, and the WI DOR will become responsible for the issuance of bar operator licenses statewide effective January 1, 2025. We have been informed that the State will give people the option to purchase a State level license or local; however, due to the cost of this statewide license, it is unlikely we will lose many Operator's due to this. Will be able to better estimate after 2025.

Expenditures

- 4 Clerk 70% Village, 20% Utility and 10% Storm Utility
- 5 Deputy Clerk/Confidential Administrative Assistant 57% Clerk, 28% Admin, 10% Utility, and 5% Storm Utility
- 6 Deputy Clerk OT: 16 hours for 2024 (4 hrs for each election, 8 extra hours during Clerk's Conference week)
- 7 **101-5100-550.01-22 Hourly/Non-Rep/PT:** Hours are based on historical hours per number of elections with hourly pay for pollworkers at \$10 / hr (increase \$0.25 / hr) and chief inspectors at \$14.00 / hr (increase of \$2.25 / hr).
- 8 2025 Elections: Two Elections - February Primary/April Spring Election
- 9 **101-5100-540.02-10 Contractual Services/Prof Service/Contracted:** General Legal Review \$500 (general code review, etc.); Background checks for liquor license agents & members, transient merchants, secondhand dealers \$700 - reduced because of less bar operator license background checks / denials
- 10 **101-5100-540.02-40 Repair/Maintenance Services:** eCode Annual Maintenance Fee \$1,195; Codifying new legislation annually \$4,000
- 11 **101-5100-540.03-10 Office Supplies:** Yearly desk calendars for Clerk & Deputy Clerk \$75, Dymo Labels \$100; ID card printer supplies \$275, Miscellaneous supplies \$150 - Significant Decrease due to Office Chairs being included in last year's budget
- 12 **101-5100-540.03-20 Subscriptions & Dues:** Wisconsin Municipal Clerk's Association (WMCA) dues for Clerk & Deputy (\$65 each), \$125 Application Fee for CMC Certification for Deputy Clerk, \$50 Application Fee for MMC Certification for Clerk, International Institute of Municipal Clerks Annual Dues \$175 each for Clerk & Deputy Clerk
- 13 **101-5100-540.03-30 Miles, Meal, & Lodging:** 2025 WMCA Clerk's Institute (La Crosse, WI) Hotel Stay 4 nights for Clk & Dep Clk \$900; Misc. meals \$100 (increase due to longer conference year)
- 14 **101-5100-540.03-35 Training:** WMCA Annual Conference \$300 each, Clerk District meetings 2/yr (\$200 for Clerk & Deputy Clerk total), Athenian Dialogues (approx. \$100 each for Clk & Dep Clk), UW-GB Master Academy for Clerks \$290 each (Clerk & Deputy Clerk)
- 15 **101-5100-540.03-41 Postage:** Increased due to increased postage costs and unexpected large mailings (operator licenses, special assessment mailings, etc.)
- 16 **101-5100-550.02-40 Contractual Services/Repair/Maintenance Service:** 12-month Firmware License (7) election machines \$1,596; 12-month Hardware Warranty (7) machines \$1,645
- 17 **101-5100-550.03-40 Operating Supplies:** Ballots & programming memory cards \$1,400; use of two church facilities for (2) elections \$500 total (\$200 & \$300); voting machine ink cartridges, ballot marking pens, Badger Book paper rolls, batteries for Badger Books, DYMO labels, I Voted stickers \$700; purchase/printing absentee envelopes \$1,000; Election Equipment needed: Battery Backup replacements \$80.00 each (4)

COMMUNITY DEVELOPMENT

Statement of Purpose

The Community Development Department is dedicated to encouraging and supporting high quality sustainable development while preserving and enhancing the exceptional quality of life that all residents enjoy in the Village of Fox Crossing

Program Description:

- 1 Administer the Village's planning, building inspection, zoning, land division, economic development, TIDs, and sustainability efforts and assist with the storm water utility as needed
- 2 Promote economic development through the use of grants, tax credits, tax increment financing, annexations, business attraction and retention, and flexibility
- 3 Review and recommend action on annexations, subdivisions, zoning, variances, conditional use permits, site plans, storm water and erosion control
- 4 Manage, revise, implement and update the Village's Comprehensive Plan which directs the Village's future development both internally and externally
- 5 Issue permits, conduct inspections and enforce actions on building, plumbing, electrical, HVAC, erosion, zoning, land division, storm water and illicit discharges
- 6 Promote and support sustainable development through the Village's Sustainability Committee
- 7 Work with GIS Coordinator to make available Graphic Information, internet maps and land information to all departments and the public

2024 Program Accomplishments:

- 1 Supported development which resulted in expanded residential, commercial, and industrial development
- 2 Reviewed and approved various CSMs and continued to encourage the final plating of two single family subdivisions
- 3 Also encouraged the development of property located in the northwestern portion of the Village
- 4 Continued administration of the Village's MS4 permit and will work in conjunction with the new Public Works Director to submit MS4 annual report of 2024
- 5 Prepared and obtained per capita funding for the Village for economic development
- 6 Continued sustainability efforts which includes 2 community gardens, electronic recycling, film recycling and energy reduction
- 7 Conducted housing study and began review of Village Zoning Ordinance
- 8 Worked with various developers encouraging new development
- 9 Continued promotion of new online GIS information working with the GIS Coordinator
- 10 Promoted and enforced Village of Fox Crossing FEMA certification for flood insurance
- 11 Department intern successfully initiated the placement of signs identifying the Village on I 41 and U.S. 41

2025 Program Goals and Objectives:

- 1 Promote diversified development and encourage sustainable business development
- 2 Pursue additional appropriate grants and potential creation of TIDs (Tax Incremental Districts) to encourage new development along with encouraging the retention of existing business and industry and continue site visits
- 3 Continue full implementation of FEMA requirements for the Village
- 4 Complete all building inspections within 24 hours of a request, exceeding the state requirement of 48 hours
- 5 Update web information to continue promotion of available commercial and industrial sites in the Village
- 6 Coordinate and continue implementation of the new municipal separate storm sewer systems permit (MS4)
- 7 Continue collection of GIS data collection to ensure compliance with the Villages MS4 Permit
- 8 Continue the reduction in dependence on fossil fuels by exploring renewable energy productions and encouraging bike/pedestrian routes and electric vehicles
- 9 Continue Zoning Ordinance update and continue promoting dark skies lighting program
- 10 Pursue improved aerial photography frequency for use by all departments

REVENUES:

ACCOUNT NUMBER	ACCOUNT	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD 07/31/24	2024 PROJ	2025 BUDGET	% Change 2024/25
INSPECTIONS									
101-5200-440.03-01	BUILDING PERMITS	82,776	213,202	91,903	110,000	55,436	95,000	110,000	0.00%
101-5200-440.03-02	ELECTRICAL PERMITS	31,847	95,196	42,600	50,000	28,626	49,000	50,000	0.00%
101-5200-440.03-03	HEATING PERMITS	24,438	53,406	47,657	50,000	13,660	25,000	50,000	0.00%
101-5200-440.03-04	PLUMBING PERMITS	23,495	79,588	20,722	50,000	9,268	20,000	50,000	0.00%
101-5200-440.03-05	SIGN PERMITS	3,950	2,950	3,600	2,500	750	1,000	2,500	0.00%
101-5200-440.03-06	STATE PERMITS	4,590	3,690	1,980	5,000	2,070	3,500	3,700	(26.00%)
101-5200-440.03-09	OTHER PERMITS / FEES	100	25	125	0	25	25	0	0.00%
101-5100-461.03-00	REAL ESTATE INQUIRY FEES	5,433	4,870	5,030	5,000	2,353	4,033	5,000	0.00%
101-5200-480.09-00	MISC REVENUE: PUBLIC SAFETY-Inspections	16	0	0	0	0	0	0	0.00%
101-5200-492.09-00	TRANSFER ASSIGNED BALANCE - BLD INSP			0	0	0	0	0	0.00%
	Inspection Subtotal (Program Revenues)	176,645	452,927	213,617	272,500	112,188	197,558	271,200	(0.48%)

COMMUNITY DEVELOPMENT

101-5600-432.09-00	CONSERVATION/DEVELOPMENT GRANT	0	0	0	0	0	0	0	0.00%
101-5600-440.04-01	ZONING PERMITS & FEES	27,578	60,070	20,340	25,000	9,575	20,000	25,000	0.00%
101-5600-440.04-02	NON-METALLIC MINING PERMIT	0	0	0	0	0	0	0	0.00%
101-5600-440.04-03	COMP PLAN AMENDMENT FEE	500	0	500	500	500	500	500	0.00%
101-5600-440.04-04	ZONING VARIANCES & CUP	5,500	2,000	3,000	3,000	3,000	4,000	3,000	0.00%
101-5600-462.01-00	PLATTING FEES	2,650	1,700	4,940	2,500	4,030	5,000	2,500	0.00%
101-5600-462.02-00	SITE PLAN REVIEW FEES	3,425	6,974	1,050	2,500	2,778	3,500	2,500	0.00%
101-5600-480.08-32	DONATION - SUSTAINABILITY	0	0	0	0	0	0	0	0.00%
101-5600-480.09-00	MISC REVENUE: PLANNING	0	5,070	500	500	0	0	500	0.00%
101-5600-491.02-04	TRANS FROM PER-CAPITA GRANT FUND	21,314	21,413	17,020	15,000	0	18,043	16,920	12.80%
101-5600-491.02-05	TRANSFER FROM SPECIAL REV FUND - CD	449	584	515	500	0	500	500	0.00%
101-5600-492.09-00	TRANSFER ASSIGNED BALANCE - CD	0	0	0	72,000	0	0	22,000	(69.44%)
	Comm. Dev. Subtotal (Program Revenues)	61,416	97,811	47,865	121,500	19,883	51,543	73,420	(39.57%)
	Total Program Revenues	238,061	550,738	261,482	394,000	132,071	249,101	344,620	(12.53%)
	Undesignated Rev. to Balance	11,437	(26,976)	16,731	12,891	6,446	37,060	16,022	24.29%
	LEVY to Balance	53,472	(111,649)	82,326	49,869	61,547	143,106	55,505	11.30%
	TOTAL REVENUES	302,970	412,113	360,539	456,760	200,063	429,267	416,147	(8.89%)

% of Total Expenditures funded by program Revenue	78.58%	133.64%	72.53%	86.26%	66.01%	58.03%	82.81%
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EXPENDITURES:

ACCOUNT NUMBER	ACCOUNT	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD 07/31/24	2024 PROJ	2025 BUDGET	% Change 2024/25
INSPECTIONS									
101-5200-630.01-10	SALARIED	59,623	61,649	66,602	70,289	37,703	70,290	70,289	0.00%
101-5200-630.01-20	HOURLY/NON-REPRESENTED	33,317	33,646	37,713	39,572	21,225	39,570	39,572	0.00%
101-5200-630.01-21	HOURLY OT/NON-REPR	12	26	0	227	64	64	227	0.00%
101-5200-630.01-22	HOURLY/NON-REPR./P.T.	0	0	0	0	0	0	0	0.00%
101-5200-630.01-31	FICA	6,445	7,105	7,488	7,872	4,211	7,859	7,823	(0.62%)
101-5200-630.01-32	WI RETIREMENT	6,287	6,223	7,125	7,596	4,076	7,585	7,651	0.72%
101-5200-630.01-51	MEDICAL INSURANCE	25,123	28,666	35,724	39,402	21,169	39,239	43,005	9.14%
101-5200-630.01-52	DENTAL INSURANCE	1,350	1,579	1,983	2,098	1,127	2,089	2,098	0.00%
101-5200-630.01-53	GROUP LIFE/DISAB INS	727	717	808	808	423	831	830	2.72%
101-5200-630.01-97	UNEMPLOYMENT COMP	0	0	0	0	0	0	0	0.00%
101-5200-630.02-10	PROF SERVICE/CONTRACTED	13,585	110,346	29,120	22,000	16,061	28,000	22,000	0.00%
101-5200-630.03-10	OFFICE SUPPLIES	1,630	0	17	500	59	250	500	0.00%
101-5200-630.03-20	SUBSCRIPTIONS & DUES	150	89	1,989	835	82	800	835	0.00%
101-5200-630.03-25	LEGAL & DISPLAY ADS	0	140	0	200	0	0	200	0.00%
101-5200-630.03-30	MILEAGE/MEALS/LODGING	0	0	0	350	20	250	350	0.00%
101-5200-630.03-35	TRAINING	694	600	720	1,140	875	1,200	1,140	0.00%
101-5200-630.03-41	POSTAGE	458	243	270	260	127	250	270	3.85%
101-5200-630.03-45	LICENSE/FORMS/PRINTING	178	105	0	400	0	100	400	0.00%
101-5200-630.03-46	CLOTHING/UNIFORM ALLOW	316	401	232	450	81	400	450	0.00%
101-5200-630.03-47	STATE PERMITS SEALS	1,661	1,325	831	1,661	833	1,300	1,661	0.00%
101-5200-630.09-42	TRANSFER TO REPLACEMENT FUND-402	3,062	3,062	3,062	3,062	0	3,062	3,062	0.00%
	INSPECTIONS	154,618	255,922	193,684	198,722	108,136	203,139	202,363	1.83%

COMMUNITY DEVELOPMENT

101-5600-730.01-10	SALARIED	96,610	93,479	103,080	108,318	58,101	108,319	108,317	0.00%
101-5600-730.01-20	HOURLY/NON-REPRESENTED	0	0	0	0	0	0	0	0.00%
101-5600-730.01-21	HOURLY OT/NON-REPR	0	0	0	0	0	0	0	0.00%
101-5600-730.01-22	HOURLY/NON-REPR./P.T.	0	0	0	0	0	0	0	0.00%
101-5600-730.01-31	FICA	7,511	7,570	8,532	8,385	4,692	8,355	8,556	2.04%
101-5600-730.01-32	WI RETIREMENT	6,398	6,077	7,026	7,474	4,009	7,474	7,528	0.72%
101-5600-730.01-40	PER DIEM	1,855	1,050	1,750	3,290	735	3,290	3,290	0.00%
101-5600-730.01-45	INTERN PROGRAM	4,026	8,063	11,640	6,800	5,534	6,000	9,520	40.00%
101-5600-730.01-51	MEDICAL INSURANCE	19,591	25,089	27,396	30,216	16,232	30,092	32,979	9.14%
101-5600-730.01-52	DENTAL INSURANCE	1,080	1,477	1,555	1,609	864	1,596	1,608	(0.06%)
101-5600-730.01-53	GROUP LIFE/DISAB INS	660	698	735	743	393	769	776	4.44%

EXPENDITURES (cont.):

ACCOUNT NUMBER	ACCOUNT	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD 07/31/24	2024 PROJ	2025 BUDGET	% Change 2024/25
COMMUNITY DEVELOPMENT (cont)									
101-5600-730.01-97	UNEMPLOYMENT COMP	0	0	0	0	0	0	0	0.00%
101-5600-730.02-10	PROF SERVICE/CONTRACTED	377	1,581	59	25,000	7	0	25,000	0.00%
101-5600-730.02-16	CONSULTANT SERV/CONTRACT	6,110	7,010	711	6,000	0	2,500	6,000	0.00%
101-5600-730.03-10	OFFICE SUPPLIES	121	36	83	750	0	500	750	0.00%
101-5600-730.03-20	SUBSCRIPTIONS & DUES	1,366	1,449	1,191	2,675	941	2,000	2,675	0.00%
101-5600-730.03-25	LEGAL AND DISPLAY ADS	253	321	178	1,000	130	300	1,000	0.00%
101-5600-730.03-30	MILEAGE/MEALS/LODGING	0	10	432	1,620	3	1,000	1,800	11.11%
101-5600-730.03-35	TRAINING	632	160	600	1,200	130	1,200	1,200	0.00%
101-5600-730.03-41	POSTAGE/SHIPPING	266	625	271	525	156	300	525	0.00%
101-5600-730.07-32	SUSTAINABILITY	0	0	120	0	0	0	0	0.00%
101-5600-730.07-99	ECONOMIC DEV INCENTIVE GRT	0	0	0	50,000	0	50,000	0	(100.00%)
101-5600-730.09-20	TRANSFER TO SPEC REV FUND	0	0	0	0	0	0	0	0.00%
101-5600-730.09-42	TRANSFER TO REPLACEMENT FUND-402	1,496	1,496	1,496	2,433	0	2,433	2,260	(7.11%)
	COMMUNITY DEVELOPMENT	148,352	156,191	166,855	258,038	91,927	226,128	213,784	(17.15%)
TOTAL EXPENDITURES		302,970	412,113	360,539	456,760	200,063	429,267	416,147	(8.89%)

NOTES:**Revenues:**

- 1 Permit Revenue: maintained budget from prior year due to potential projects on the horizon; realted to contracted expenditures (02-10 account) for electrical and plumbing inspector services
- 2 Per Capita Transfer: See Fund 204 Per Capital Grant Special Revenue Fund for details

Expenditures:

- 1 Community Development Director 60% Village - 10% Utility - 30% Storm Utility
- 2 Associate Planner 65% Village - 5% Utility - 30% Storm Utility
- 3 Building Inspector 90% Village - 5% Utility - 5% Storm Utility
- 4 Building Inspection Assistant 73% Village - 15% Utility - 12% Storm Utility
- 5 Building Inspection Assistant: 8 hours overtime
- 6 Intern Program: 960 hours (260 hrs extra) at \$17 per hour: 600 hours Community Development and 360 hours Stormwater Utility
- 7 **101-5200-630.02-10 Professional Services:**
For commercial electrical and plumbing inspections (offset by revenue)
- 8 **101-5200-630.03-10 Office Supplies:**
This expenditure is used for general office supplies, batteries, special paper, binders, flashlights, batteries, etc. \$500

NOTES (cont.):

9 101-5200-630.03-20 Subscriptions & Dues:

This expenditure is for memberships in the building association for the Building Inspector and Building Inspector Assistant for subscriptions for building, electrical, plumbing and heating codes necessary to remain certified and current in the field.

10 101-5200-630.03-30 Miles/Meals/Lodging:

This expenditure is for lodging, meals and travel for the Building Inspector and Building Inspector Assistant to attend mandatory classes for certifications and training. Out of state training for software use is anticipated for one employee.

11 101-5200-630.03-35 Training:

This expenditure is for training to retain certifications for the Building Inspector and Building Inspector Assistant.

12 101-5200-630.03-46 Clothing/Uniform Allowance:

This expenditure is for work clothing, protective shoes, and gloves. To be used for the Building Inspector (\$250) & Deputy Building Inspector (\$200).

13 101-5200-630.03-47 State Permits Seals:

This expenditure is for State license seals for one and two family dwellings. These expenditures are reimbursed from fees collected from the building permit process.

14 101-5600-730.01-40 Per Diem:

Commissioners are paid \$35 per meeting. This amount is for 12 Planning Commission meetings and 2 Zoning Board of Appeals meetings.

15 101-5600-730.02-10 Professional Services Contracted:

Research projects - \$3,000. Rollover request to hire consultant to assist with a zoning code rewrite - \$22,000 (offset with fund balance).

16 101-5600-730.02-16 Consultant Services:

This account is used for engineering costs and other professional services on an as needed basis, such as for annexation legal descriptions, special research for TID (Tax Incremental District) preliminary work and other special professional service needs relating to economic development and planning.

17 101-5600-730.03-10 Office Supplies:

This expenditure is for video & audio tapes, batteries, plotter supplies, disks, memory cards, and small equipment and tools & office furniture.

18 101-5600-730.03-20 Subscriptions & Dues:

This expenditure is for membership in the American Planning Association (APA) and WI Chapter, the American Institute of Certified Planners (AICP) for staff and planning commission, APA journal, zoning journal, planning periodicals for staff and planning commission, and a potential contribution to the regional Economic Development Committee (\$1,000), which will be funded with Per Capita Grant funding.

19 101-5600-730.03-25 Legal and Display Ads:

This account funds legal notices and ads. This fee includes costs associated with the Village controlling zoning and will be partially offset with fees collected.

20 101-5600-730.03-30 Meals/Lodging & -35 Training:

These expenditures are for WI American Planning Association conferences and American Planning Association conferences (one out of State) and sustainability and to expand knowledge and retain AICP Certification. Economic development training and seminars to expand development in the Community.

21 101-5600-730.03-41 Postage/Shipping:

These funds will be used for special notices for Conditional Use Permits, rezoning, variances, subdivisions, comprehensive plan updates and other general notices. These fees will be partially compensated by fees collected for various applications.

NOTES (cont.):

22 101-5600-730.07-99 Economic Development Incentive Grant:

In 2022 the Village agreed to a development agreement concerning the building of apartment buildings on Golf Bridge Drive with up to \$100,000 in incentives. Phase 1 was completed in 2023 with the first \$50,000 incentive payment in 2024. To qualify for the second \$50,000 incentive, phase 2 needs to have an assessed value as of January 1, 2026 reflecting an increment of at least \$7,000,000, with occupancy granted by December 31, 2025. The \$50,000 incentive is payable in August 2026 if the total property taxes on the property are properly and timely paid.

23 101-5600-730.09-20 Transfer to Spec Revenue Fund:

This transfer is to fund the sustainability committee's programs in the Special Revenue Fund.

24 101-5600-730.09-42 Transfer to Equipment Replacement Fund:

The Community Director vehicle is due to be replaced in 2026 (extended one year).

FINANCE

Statement of Purpose:

The Finance Department is responsible for internal controls and financial accountability to the public, including safeguarding the taxpayers' monies, through policy, procedures and budgeting.

Program Description:

The Finance Department manages over \$40 million in revenues and expenditures, utilizing many different accounting funds, plus another \$35 million in tax roll collections. Normally, the Finance Department processes over 13,000 general receipts, over 38,000 utility receipts and over 7,000 tax payment receipts. This includes handling an average of 40 walk-in customers per day and an average of 65 phone calls per day. Approximately 3,600 checks are printed in one year, which requires processing approximately 5,000 invoices and 2,200 purchase orders. Additionally, approximately 30,000 regular utility bills and 1,500 final utility bills are processed annually.

The Finance Department is also responsible for the weights & measures program, processing payroll, the annual Village budget, utility billing, special assessments, tax collection, issuing dog and cat licenses, monitoring and ensuring compliance with Federal and State grants, and working with outside consultants in a variety of situations, such as insurance renewals and claims, the annual audit and Village borrowing. This department is also required to submit financial reports to federal, state, and local agencies in regards to financial statements, taxes, payroll, utilities and grants.

2024 Program Accomplishments:

- 1 Completed the Village of Fox Crossing's 2023 Annual Comprehensive Financial Report (ACFR), which is a more in-depth financial report with a statistical section about the Village. Similar to 2022, this was not submitted to the Government Finance Officer's Association for review and evaluation due to the timing of the report
- 2 Worked with staff from Town of Clayton to refine reporting procedures to ensure timely and accurate reporting.
- 3 Compiled and submitted all required annual reports for TID #1, #2, #3, #4, & #5, including the annual report required to be submitted to the Joint Review Board (JRB), and presenting said information to the JRB.
- 4 Continued improvement on paperless work flow process for processing accounts payable invoices and check requests, substantially reducing paper use and waste and introducing a more streamlined, efficient process. This is the first part of several to eventually integrate the paperless process directly to the finance software.
- 5 Continue to transition payroll related liability payments to electronic payment method. This is more efficient, secure, timely, and keeps records more confidential.
- 6 Implemented Sanitary Sewer and Storm Water rate changes, effective 01/15/24
- 7 Updated insurance values for all property, buildings, and equipment for the Village and Utilities during the renewal process.
- 8 Evaluated and processed all financial related duties for the 2024 financing (borrowings), including evaluating debt structures, refinancing possibilities, debt coverage requirements, updating the Official Statement, managing the Moody's rating conference call, etc.
- 9 Continued working with IT and Utility Departments regarding the Beacon Meter Reading software, including relying on the Beacon readings to reduce the number of drive-by reads by Utility staff and to reduce the number of re-reads. With the change over to the new AMI meter readers and continued roll out bringing more meters online, the Finance Department will be able to help more customers in the future with live water utility data.
- 10 With advice from Ehlers Investment Partners, Village funds were invested to maximize investment revenue while maintaining collateral and security over the investments to protect Village assets.
- 11 Continued work with Accurate Appraisal to ensure timely notification of changes in mobile home park records to ensure accuracy and completeness and with a new contract effective in 2024.

2024 Program Accomplishments (cont.):

- 12 Submit Purchased Water Adjustment Clause rate application to WiPSC for review due to increased rates from Menasha Utilities.
- 13 Process and manage a significant number of special charge and assessment invoices for the major utility projects completed.
- 14 Implement changes to organizational structure due to hiring of Department of Public Works Director.
- 15 Issued request for proposals for impact fee study, evaluated proposals and recommended awarding contract to Board.
- 16 Work with consultant on impact fee study.

2025 Program Goals & Objectives:

- 1 Work on specific accounts, fixed assets and tracking changes, as required by the Public Service Commission in the Village's recent rate case.
- 2 Calculate and create tax rates, statement of taxes, accounting reports, etc. for TID #1, TID #2, TID #3, TID #4 and TID #5.
- 3 Have training sessions with Central Square, regarding the capabilities of the system to better utilize the accounting/reporting system, such as placing the industrial surcharge billing on the utility bill.
- 4 Explore using the Cognos reporting software to create financial reports previously done manually.
- 5 With updates to Cognos, correct and fix reports to ensure pulling data correctly.
- 6 Finish implementation of the procurement card program, including purchasing and training on software.
- 7 Start working on policies for fund balance, debt, investments, purchasing, petty cash, etc. Not only is this a very good financial goal, but if the Village would like to work with Standard & Poor instead of Moody's for debt ratings, these policies will need to be in place.
- 8 Research and create a vendor policy, for additional internal controls, which would limit possible vendor fraud.
- 9 Compare and evaluate the sewer industrial surcharge program costs and rates to ensure the Fox Crossing Utilities customer rates cover the sewer utility's costs.
- 10 Create cash flow proformas for all TIDs.
- 11 As required by WiPSC, apply for a full rate case review for the Water Utility.
- 12 To analyze and work with departments, regarding the Equipment Replacement Fund, for future funding needs, due to significant equipment cost increases.
- 13 Implement new budgeting software and online transparency system from ClearGov to create a streamlined and more efficient budgeting process that only requires data entry into the new system which will then roll into the accounting software, eliminating double entry.
- 14 Issue 2024 ACFR according to previous timelines, including applying to the GFOA to earn the Certificate of Achievement for Excellence in Financial Reporting.

REVENUES:

ACCOUNT NUMBER	ACCOUNT	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD 07/31/24	2024 PROJ	2025 BUDGET	% Change 2024/25
101-5100-440.01-06	WEIGHTS & MEASURES LICENSE	8,670	11,590	11,900	11,000	0	11,000	11,000	0.00%
101-5100-440.02-01	DOG LICENSES	5,459	5,570	5,571	5,500	4,396	4,950	5,500	0.00%
101-5100-440.02-02	CAT LICENSES	973	890	657	1,000	752	800	1,000	0.00%
101-5100-461.03-00	REAL ESTATE INQUIRY FEES	5,433	4,870	5,030	5,000	2,353	12,099	15,000	0.00%
101-5100-480.01-00	INTEREST	13,700	45,766	604,757	159,870	370,042	525,000	272,340	70.35%
101-5600-491.02-11	TRANSFER FROM SPECIAL REV FUND - TID#1	636	1,204	2,888	650	0	650	650	0.00%
101-5600-491.02-12	TRANSFER FROM SPECIAL REV FUND - TID#2	510	1,485	573	500	0	500	500	0.00%
101-5600-491.02-13	TRANSFER FROM SPECIAL REV FUND - TID#3	416	505	1,254	400	0	400	400	0.00%
101-5600-491.02-14	TRANSFER FROM SPECIAL REV FUND - TID#4	448	212	223	450	0	450	450	0.00%
101-5600-491.02-15	TRANSFER FROM SPECIAL REV FUND - TID#5	0	7,874	7,364	250	0	250	750	200.00%
101-5100-492.09-00	TRANSFER ASSIGNED BALANCE - FINANCE	0	0	0	15,000	0	0	60,000	300.00%
	Subtotal (Program Revenues)	36,245	79,966	640,217	199,620	377,543	556,099	367,590	84.14%
	<i>Undesignated Rev. to Balance</i>	<i>82,398</i>	<i>81,503</i>	<i>-29,498</i>	<i>86,400</i>	<i>-7,017</i>	<i>-4,134</i>	<i>67,857</i>	<i>(21.46%)</i>
	<i>LEVY to Balance</i>	<i>385,242</i>	<i>337,318</i>	<i>-145,148</i>	<i>334,243</i>	<i>-67,004</i>	<i>-15,963</i>	<i>235,076</i>	<i>(29.67%)</i>
	TOTAL REVENUE	503,885	498,787	465,571	620,263	303,521	536,003	670,523	8.10%

EXPENDITURES:

ACCOUNT NUMBER	ACCOUNT	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD 07/31/24	2024 PROJ	2025 BUDGET	% Change 2024/25
101-5100-570.01-10	SALARIED	86,884	82,402	80,324	103,130	45,016	85,011	103,318	0.18%
101-5100-570.01-20	HOURLY/NON-REPRESENTED	87,730	91,105	78,256	99,245	52,174	99,243	99,245	0.00%
101-5100-570.01-21	HOURLY OT/NON-REPR	386	1,380	1,918	3,120	113	2,964	3,120	0.00%
101-5100-570.01-22	HOURLY/NON-REPR./P.T.	3,302	4,287	2,322	8,310	1,870	8,455	8,460	1.81%
101-5100-570.01-31	FICA	12,826	12,763	11,922	15,698	7,219	14,330	15,666	(0.20%)
101-5100-570.01-32	WI RETIREMENT	11,797	11,372	10,939	14,179	6,714	12,918	14,295	0.82%
101-5100-570.01-51	MEDICAL INSURANCE	43,777	37,633	27,734	54,014	21,425	42,117	58,930	9.10%
101-5100-570.01-52	DENTAL INSURANCE	2,338	2,102	1,731	2,947	1,328	2,544	2,819	(4.34%)
101-5100-570.01-53	GROUP LIFE/DISAB INS	1,362	1,058	954	1,390	595	1,500	1,440	3.60%
101-5100-570.02-10	PROF SERVICE/CONTRACTED	29,237	30,677	33,392	55,490	30,261	42,261	100,490	81.10%
101-5100-570.03-10	OFFICE SUPPLIES	5,099	5,961	6,269	4,500	1,714	0	4,500	0.00%
101-5100-570.03-20	SUBSCRIPTIONS & DUES	470	688	556	1,525	460	0	1,525	0.00%
101-5100-570.03-25	LEGAL & DISPLAY ADS	980	437	599	500	0	650	700	40.00%

EXPENDITURES: (cont.)

ACCOUNT NUMBER	ACCOUNT	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD 07/31/24	2024 PROJ	2025 BUDGET	% Change 2024/25
101-5100-570.03-30	MILEAGE/MEALS/LODGING	588	844	469	5,220	1,196	1,500	5,020	(3.83%)
101-5100-570.03-35	TRAINING	1,048	290	160	5,535	999	0	5,535	0.00%
101-5100-570.03-43	FINANCIAL REVIEW/AWARDS	460	460	0	460	0	0	460	0.00%
101-5100-600.05-10	INSURANCE	215,601	215,328	208,026	245,000	132,437	222,510	245,000	0.00%
	FINANCE	503,885	498,787	465,571	620,263	303,521	536,003	670,523	8.10%

NOTES:

- 1 Finance Director: 50% Village - 35% Utility - 15% Storm Utility
- 2 Deputy Finance Director: 50% Village - 35% Utility - 15% Storm Utility (budgeted as full-time)
- 3 2 - Account Technicians: 70% Village - 20% Utility - 10% Storm Utility
- 4 1 - Full Time Finance Clerk: 25% Village - 50% Utility - 25% Storm Utility
- 5 Account Technicians & Finance Clerk: 100 hours OT
- 6 PT Staffing (tax clerks): increase pay \$0.75 per hour (500 hrs)
- 7 **101-5100-570.02-10: Professional Services/Contracted:**
This account includes services for auditing, Single Audit for grant funds, actuary service, investment and financial consultation, and Weights and Measures services, plus \$60,000 to review and update the Village impact fees (offset w/fund balance.)
- 8 **101-5100-570.03-10: Office Supplies:**
Base amount of \$2,000 for departmental supplies, such as cat licenses, bank fees, small office equipment, budget meetings, Weights & Measures seals, etc. \$2,500 for Letter of Credit for year-end tax monies.
- 9 **101-5100-570.03-20: Subscription & Dues:**
This account includes dues to the Municipal Treasurers Association, Government Finance Officers (state & national), and WICPA memberships, CPA license costs, Accounting Software User Group memberships, notary fees, and Government Finance Officers publications.
- 10 **101-5100-570.03-25: Legal & Display Ads:**
This account is for the required annual budget publication
- 11 **101-5100-570.03-30 Miles/Meals/Lodging & 101-5100-570.03-35 Training:**
This account includes the Municipal Treasurers Association of WI conference (2 conferences for 2 people), WI Government Finance Officers conference, Accounting Software conference (1 person - out of state), League of Municipalities conference, Government Finance Officer Association conference (1 person - out of state), financial or human resource update classes, and the Academy of Civic and Public Affairs or Masters Academy at UW-GB. Also includes \$2,000 for in house accounting software training to increase efficiencies and increase use of software capabilities.
- 12 **101-5100-570.03-43 Financial Review/Awards:**
This cost is to have the Government Finance Officers Association review the Village's ACFR for recommended changes and improvements. If the ACFR is at a high standard, the GFOA will award a certificate of achievement for excellence in financial reporting - \$460

FIRE

Statement of Purpose:

To provide the highest level of emergency prevention and preparedness services through effective safety code compliance, educational programs and community service to all who live, work, visit or invest in our community.

Program Description:

The Fire Department, through its 5 full-time, 20 part-time, 46 paid-on-call, 6 paid-on-call support positions and 1 part-time administrative management analyst provide the following services to the community: Local and State fire and life safety code inspections, flammable and combustible liquid storage inspections, fire investigations, public safety education, fire suppression services, environmental response and protection, hazardous materials response-first responder level, light duty rescue, recreational water assistance and emergency medical-first responder level.

2024 Accomplishments

- 1 Reviewed automatic and mutual aid boundaries and pacts with neighboring fire departments.
- 2 Entered into auto aide agreement for structure fire response with Appleton Fire Department.
- 3 Conducted quarterly mutual aid training with multiple neighboring fire departments.
- 4 Offered CPR Training to Village employees.
- 5 Maintained compliance with states 2% fire prevention code enforcement program.
- 6 Delivered a response of well trained and equipped fire suppression resources with a goal of 8 minute response time (13 minutes weeknights) for 90% of fire related calls.
- 7 Delivered a response of well trained and equipped emergency medical resources with a goal of 8 minute response time for 90% of all EMS related calls.
- 8 Completed all fire prevention visits required by the Department of Safety and Professional Services to ensure fire code compliance.
- 9 Continued progress on accreditation recommendation and completed 3rd year ACR.
- 10 Conducted annual review of MABAS Box Cards/E-MABAS system protocols.
- 11 Health & Fitness Coordinators established the department's health and fitness program with daily and weekly routines.
- 12 Conducted annual review and update of SOP's.
- 13 Completed CPSE accreditation manager training.
- 14 Continued processes of enhancing the Villages EOC relocation.
- 15 Collaborated with Village to update department website and Fire Department dashboard.
- 16 Followed through with phase 2 of Firefighter pay scale and increased Firefighter pay to \$15/hour.
- 17 Continued our recruitment and retention efforts thru visual aids and PSA's.
- 18 Utilized the Public Safety Training Center (PSTC) for firefighter training to conduct training exercises.
- 19 Utilized the department Facebook page and other social media methods to promote fire and life safety education and communication with the residents.
- 20 Conducted semi-annual MABAS radio exercises.
- 21 Realigned POC response requirements to ensure effective coverage.
- 22 Finalized specs for new engine.

2024 Accomplishments: continued

- 23 Filled the Division Chief of Training position to complete our admin team.
- 24 Restarted the Fox Crossing Fire Department Explorer program.
- 25 Built partnership with Neenah Joint School District to integrate Fox Crossing Fire Department's outreach programs into the new high school.
- 26 Completed our 2nd Officer Academy and 4 firefighter recruit Academies.
- 27 Successfully obtained \$214,000 in County ARPA funds for department radio replacement. (\$2.1 million total for county Fire Departments)

2025 Program Goals & Objectives:

- 1 Review automatic and mutual aid boundaries and pacts with neighboring fire departments.
- 2 Conduct mutual aid training with multiple neighboring fire departments.
- 3 Offer CPR Training to Village employees.
- 4 Maintain compliance with states 2% fire prevention code enforcement program.
- 5 Continue to deliver a response of well trained and equipped fire suppression resources with a goal of 8 minute response time (13 minutes weeknights) for 90% of fire related calls.
- 6 Continue to deliver a response of well trained and equipped emergency medical resources with a goal of 8 minute response time for 90% of all EMS related calls.
- 7 Complete all fire prevention visits required by the Department of Safety and Professional Services to ensure fire code compliance.
- 8 Continue progress on accreditation recommendations, complete 4th year ACR, and prepare documents for 2026 reaccreditation.
- 9 Conduct annual review of MABAS Box Cards/E-MABAS system protocols.
- 10 Continue to build the department's Health & Fitness program.
- 11 Conduct annual review of SOP's.
- 12 Participate in 1 accreditation site visit (Accreditation Manager).
- 13 Change Accreditation Manager position to a Lt. position to comply with site visit requirement.
- 14 Continue processes of enhancing the Villages Emergency Management training and EOC relocation.
- 15 Develop Quality Assurance program for EMS.
- 16 Collaborate with Village GIS to enhance Fire Department dashboard.
- 17 Conduct an EOC exercise with the County Emergency Management personnel.
- 18 Apply for an Assistance to Firefighters Grant (AFG) for FY 25.
- 19 Continue our recruitment and retention efforts thru visual aids and PSA's.
- 20 Continue to conduct semi-annual MABAS radio exercises.
- 21 Utilize the Public Safety Training Center (PSTC) for firefighter training to conduct training exercises.
- 22 Continue to utilize the department Facebook page and other social media methods to promote community risk reduction.
- 23 Re-evaluate POC response requirements to ensure effective coverage.
- 24 Take delivery of new Engine 41.
- 25 Replace roof at Station 41.
- 26 Refine our career development programs to prepare for succession planning.

REVENUES:

ACCOUNT NUMBER	ACCOUNT	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD 07/31/24	2024 PROJ	2025 BUDGET	% Change 2024/25
101-5200-431.09-00	FEDERAL GRANT - FD	147,936	84,934	42,973	0	0	0	0	0.00%
101-5200-432.03-00	2% FIRE DUES	81,260	82,100	92,540	90,000	104,841	104,841	102,500	13.89%
101-5200-432.09-00	MISC PUBLIC SAFETY GRANTS/AID-FD	0	0	0	0	0	0	0	0.00%
101-5200-432.02-09	MISC GRANTS - SAFETY DAY-FD	0	0	0	0	0	0	0	0.00%
101-5200-440.03-08	FIRE PROTECTION SYSTEMS PERMIT	1,675	14,395	8,522	5,000	5,864	7,000	5,000	0.00%
101-5200-440.03-13	TANK PERMITS (FUEL/CHEMICAL)	0	0	0	0	0	0	0	0.00%
101-5200-466.02-01	FIRE PREVENTION VISITS	1,900	4,353	3,546	2,000	2,537	3,000	2,250	12.50%
101-5200-466.02-02	VEHICLE INCIDENT RESPONSE	21,433	11,478	11,200	10,000	5,348	10,000	10,000	0.00%
101-5200-469.01-03	FALSE ALARM FEES - FD	5,922	7,135	13,139	5,000	5,335	8,000	7,500	50.00%
101-5200-461.01-03	FIRE PROT-COPY/DOC FEES	0	0	0	0	0	0	0	0.00%
101-5200-480.02-01	SALE OF TOWN EQUIPMENT: FD	2,250	0	0	0	0	0	0	0.00%
101-5200-480.08-11	DONATIONS & CONTRIBUTIONS - FD	0	0	0	0	500	500	0	0.00%
101-5200-480.09-03	MISC REVENUE: PUBLIC SAFETY-FD	1,184	2,655	8,139	1,000	5,088	5,088	1,000	0.00%
101-5200-491.02-05	TRANS FROM FD 205 SRF - FD	0	0	0	2,467	0	2,467	0	(100.00%)
101-5200-491.02-05	TRANS FROM SAFETY TRAILER - FD	0	0	0	0	0	0	0	0.00%
101-5200-492.09-00	TRANSFER ASSIGNED BALANCE - FIR	0	0	0	109,805	0	0	37,105	(66.21%)
	Subtotal (Program Revenues)	263,560	207,050	180,059	225,272	129,513	140,896	165,355	(26.60%)
	<i>Undesignated Rev. to Balance</i>	<i>238,614</i>	<i>314,468</i>	<i>300,242</i>	<i>368,964</i>	<i>69,784</i>	<i>376,407</i>	<i>444,582</i>	<i>20.49%</i>
	<i>LEVY to Balance</i>	<i>1,115,609</i>	<i>1,301,504</i>	<i>1,477,390</i>	<i>1,427,353</i>	<i>666,335</i>	<i>1,453,477</i>	<i>1,540,157</i>	<i>7.90%</i>
	TOTAL REVENUES	1,617,783	1,823,022	1,957,691	2,021,589	865,632	1,970,780	2,150,094	6.36%

EXPENDITURES:

ACCOUNT NUMBER	ACCOUNT	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD 07/31/24	2024 PROJ	2025 BUDGET	% Change 2024/25
101-5200-620.01-10	SALARIED	216,021	246,781	223,071	267,153	102,805	224,173	276,188	3.38%
101-5200-620.01-20	HOURLY/NON-REPRESENTED	138,215	143,973	150,448	152,275	84,146	156,965	219,090	43.88%
101-5200-620.01-21	HOURLY OT/NON-REPR	119	0	0	0	603	0	0	0.00%
101-5200-620.01-22	HOURLY/NON-REPR./P.T.	475,753	500,599	558,912	599,630	352,042	602,565	636,379	6.13%
101-5200-620.01-31	FICA	63,014	68,161	70,904	76,325	41,565	75,253	84,790	11.09%
101-5200-620.01-32	WI RETIREMENT	57,395	68,871	77,600	88,876	41,358	79,159	104,448	17.52%
101-5200-620.01-40	PER DIEM	718	613	613	700	350	700	700	0.00%
101-5200-620.01-42	FIRE CALL PREMIUM	0	0	0	0	0	0	0	0.00%
101-5200-620.01-51	MEDICAL INSURANCE	83,077	103,409	120,932	120,865	51,883	108,379	158,298	30.97%
101-5200-620.01-52	DENTAL INSURANCE	4,656	6,088	5,549	6,435	2,762	5,771	7,722	20.00%
101-5200-620.01-53	GROUP LIFE/DISAB INS	2,425	2,842	2,569	3,002	1,268	2,835	3,716	23.78%

EXPENDITURES: (cont.)

ACCOUNT NUMBER	ACCOUNT	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD 07/31/24	2024 PROJ	2025 BUDGET	% Change 2024/25
101-5200-620.01-97	UNEMPLOYMENT COMP	53	80	302	0	94	94	0	0.00%
101-5200-620.02-10	PROF SERVICE/CONTRACTED	0	7	0	0	0	0	0	0.00%
101-5200-620.02-17	EQUIP RENTAL/CONTRACTED	2,074	1,824	1,969	2,602	1,577	2,602	2,602	0.00%
101-5200-620.02-21	ELECTRICITY	15,768	14,999	15,450	15,450	7,734	15,450	15,450	0.00%
101-5200-620.02-22	NATURAL GAS	6,604	8,231	5,323	7,500	2,789	7,500	7,500	0.00%
101-5200-620.02-23	SEWER/WATER/STORM	12,101	12,948	10,968	11,500	5,672	11,500	11,500	0.00%
101-5200-620.02-24	TELEPHONE	4,564	4,329	4,413	5,000	3,578	5,000	2,650	(47.00%)
101-5200-620.02-40	REPAIR/MAINT SERV/OTHER	5,136	5,423	8,984	7,944	4,282	8,944	8,950	12.66%
101-5200-620.02-41	BUILDING REPAIR & MAINT	43,140	42,232	36,581	26,650	16,405	28,500	22,225	(16.60%)
101-5200-620.03-10	OFFICE SUPPLIES	992	1,809	2,933	2,675	466	2,500	2,175	(18.69%)
101-5200-620.03-20	SUBSCRIPTIONS & DUES	13,057	13,345	5,704	8,000	7,291	8,000	8,350	4.38%
101-5200-620.03-30	MILEAGE/MEALS/LODGING	4,562	5,435	5,642	10,972	5,997	9,000	12,990	18.39%
101-5200-620.03-35	TRAINING	12,470	19,502	15,822	25,657	9,092	21,000	23,800	(7.24%)
101-5200-620.03-40	OPERATING SUPPLIES	13,618	19,849	14,006	18,000	4,049	18,000	18,000	0.00%
101-5200-620.03-41	POSTAGE/SHIPPING	264	273	209	300	89	300	300	0.00%
101-5200-620.03-43	ACCREDITATION/AWARDS	6,109	1,654	1,680	1,250	1,398	1,398	1,400	12.00%
101-5200-620.03-46	CLOTHING/UNIFORM ALLOW	50,535	57,328	69,535	77,300	45,891	77,300	77,325	0.03%
101-5200-620.03-53	EQUIPMENT MAINTENANCE	14,616	20,597	18,517	22,340	8,516	22,340	22,340	0.00%
101-5200-620.03-55	VEHICLE MAINTENANCE	46,460	66,584	73,901	45,000	36,534	60,000	50,000	11.11%
101-5200-620.03-57	CUSTODIAL/MAINTENANCE SUP	4,527	4,208	4,163	4,500	2,144	4,500	4,500	0.00%
101-5200-620.03-58	GROUND MAINTENANCE SUPPLIES	566	3,168	185	1,000	142	1,000	1,000	0.00%
101-5200-620.03-61	OPERATIONAL EQ SUPPLIES	8,995	13,117	17,188	23,016	6,638	20,500	17,905	(22.21%)
101-5200-620.03-72	CRACK SEALING PROGRAM	0	0	0	0	0	0	0	0.00%
101-5200-620.03-90	OTHER SUPPLIES: EOC	0	23,388	10,354	7,500	383	2,000	2,500	(66.67%)
101-5200-620.03-91	PUBLIC SERVICE & EDUCATION	592	4,658	2,273	2,390	522	2,390	2,390	0.00%
101-5200-620.03-93	MEDICAL EXAMS	24,932	19,584	25,789	21,620	14,656	27,000	22,700	5.00%
101-5200-620.03-98	PERSONNEL RECRUITMENT	1,274	0	1,962	1,000	911	1,000	1,000	0.00%
101-5200-620.08-14	CAPITAL EQUIPMENT-OTHER	5,195	39,252	0	0	0	0	0	0.00%
101-5200-620.08-21	CAP IMPR BUILDING & LAND	0	0	0	0	0	0	0	0.00%
101-5200-620.08-53	VEHICLES (CAP)	0	0	0	0	0	0	0	0.00%
101-5200-620.08-54	CAPITAL EQUIPMENT-OTHER	0	0	55,000	11,585	0	11,585	6,900	(40.44%)
101-5200-620.09-42	TRANSFER TO REPLACEMENT FUND-402	278,186	277,861	338,240	345,577	0	345,577	312,311	(9.63%)
	FIRE PROTECTION	1,617,783	1,823,022	1,957,691	2,021,589	865,632	1,970,780	2,150,094	6.36%
TOTAL EXPENDITURES		1,617,783	1,823,022	1,957,691	2,021,589	865,632	1,970,780	2,150,094	6.36%

NOTES:

Revenues:

- 1 **101-5200-432.03-00 Fire Dues:** Funds are received from the State of WI and are required to be used for 1) the purchase of fire protection equipment; 2) fire inspection and public education; 3) training fire fighters and inspectors performing duties under s. 101.14; 4) fund fire fighters' pension funds or other special funds for the benefit of disabled or superannuated fire fighters. These funds will offset: 1) Wages and benefits for the Fire Marshal and Fire Prevention Officer; 2) Fire personal protective equipment; 3) Equipment Replacement Funding for the SCBA, Thermal Cameras and Fire Trucks.

Expenditures:

- 1 The Fire Department consists of a Fire Chief, Assistant Fire Chief, Division Chief of Training, Fire Prevention Officer, Fire Marshal, Fire Vehicle Maintenance Officer (**NEW**), and a Part-Time (P/T) Administrative Management Analyst. The Fire Department is staffed during the week days and the weekends. Fire Department payroll includes 46 Paid-on-Call (POC) Fire Fighters (14,499 hrs) which includes 4 Captains, 7 Lieutenants, 1 Fleet Maintenance, 1 EMS Coordinator, and 33 Fire Fighters, part-time day staffing (11,596 hrs - 6a - 6p Monday through Friday at Station 40), part-time weekend staffing (11,232 hrs for 3 FF/day & 4 FF/night), and a part-time Chaplin (60 hrs)
New in 2025: increase POC Lieutenant positions by 1 (offset by reducing 1 POC fire fighter position); increase POC/PT pay schedule by \$0.25 per hr; add 1,872 hrs for weekend staffing overnight position to match actual schedule coverage.
- 2 Fire fighters are paid a minimum of 1 hour for EMS and fire calls.
- 3 **101-5200-620.01-20:** 450 hours of additional time budgeted (not overtime due to 7k exception for fire fighters)
- 4 **101-5200-620.01-32:** 19 Paid on Call and Part Time Fire Fighters are budgeted to be on WI Retirement (Increase 4)
- 5 **101-5200-620.02-17:** Copier Leases at both stations; new machines in 2023 at approx 5% higher cost.
- 6 **101-5200-620.02-40:** Base amount of \$1,000, fire alarm maint. \$700, pest control \$300, generator maint (St. 40, 41 & EOC) \$1,215, sprinkler maint. \$1,180, exhaust system maint. \$800, overhead door maint. \$500, HVAC maint contract both stations \$3,450, Copier Maintenance costs at both stations \$1,500. (2023 Chief's reduction was \$650)
- 7 **101-5200-620.02-41:** Base amount of \$10,000 for station maintenance and rug rental.
Projects offset with fund balance: Community Center and Station 40 sprinkler/alarm system backflow preventers \$2,225, training room door \$10,000 (total offset = \$12,225).
- 8 **101-5200-620.03-10:** Mailing labels, postcards and miscellaneous office supplies \$1,500, office chair \$475, dry erase board \$200.
- 9 **101-5200-620.03-20:** NFPA link \$575, YouTube subscription \$900, Bryx alerting system maint \$4,600, misc memberships (WSFCA, WSFIA, WFSAA, WIDSPS, Sam's Club, Int Code Council) \$1,475, camera fee \$200, Knox Connect Cloud license \$600.
- 10 **101-5200-620.03-30:** This account includes personal mileage, travel expenses, meals, and lodging expenses for:
 - National Fire Service Conferences: Fire Department Instructors Conference (FDIC) - \$3,575 (out of state-IN)
 - In State Conferences: WI State Fire Chief's Conference, WI State MABAS Conference, WI State Fire Inspector's Conference, WI IAAI Fire Investigator's Conference, & WI Emergency Service Instructors Conference - \$6,250
 - Department Sponsored Event Costs: Recruit Graduation Ceremonies & Department Work Events - \$1,075
 - National Fire Academy Meal Tickets (2) - \$750 (out of State MD)
 - National Fire Academy Women's Weekend (3) - \$1,340 (out of State MD) (offset with fund balance)

NOTES (cont.):

- 11 **101-5200-620.03-35:** This account includes training costs and expenses for the following:
- National Training Fees: Fire Department Instructors Conference (out of state-IN), National Online Training Fees - \$4,700
 - Accreditation Training: Accreditation Manager Training - \$750 (potentially out of state)
 - State Training Fees (Certifications): Emergency Medical Responder Initial Course, Emergency Medical Responder Refresher Course, State Firefighter and EMS Course and Exam Fees - \$6,311
 - Printed Training Material, Audiovisual, Computer training material - \$2,500
 - In-State Conference Fees: WI State Fire Chief's Conference, WI State MABAS Conference, WI State Fire Inspector's Conference, WI IAAI Fire Investigator's Conference, & WI Emergency Service Instructors Conference - \$3,525
 - Misc. State Training Fees & Registrations - \$550
 - Misc. Training Expenses: Consumables, Training SCBA Mask Covers, & Training Tower Ladder Belts - \$1,800
 - Officer Development Training: Blue Card Incident Command Training - \$1,600
 - Blue Card Incident Command Certification Testing - \$2,000
- 12 **101-5200-620.03-40:** Base amount of \$10,000 for operating supplies and new fire hose, EMS supplies and gear \$8,000.
- 13 **101-5200-620.03-43:** Annual accreditation progress evaluation fee \$1,400, miscellaneous awards and medals \$500. 2023 Chief cut \$750; VM add back \$150 to cover accreditation charge.
- 14 **101-5200-620.03-46:** Includes 6 F/T uniforms (\$425/ea) \$2,550, 5 P/T uniforms (\$300/ea grandfathered) \$1,500, Admin 1 uniform at \$200; 63 P/T & POC fire fighters hired 1/1/21 or later (\$200/ea) \$12,600, service awards, name tags, and uniform repairs \$2,500, 10 sets FF gear and repairs \$55,175 (2 sets offset with fund balance \$11,035), Honor Guard uniforms \$1,000 (reduced \$500 from last year after Chief's reduction), FF support gear \$1,800.
- 15 **101-5200-620.03-53:** Base amount of \$5,240 for large equipment repairs/tests and annual inspections, air compressor testing and annual maint. \$2,200, annual radio maint. contract \$7,350, contracted hose testing \$5,900, pager/radio repairs \$400, extrication tool maint. \$1,250.
- 16 **101-5200-620.03-61:** Base amount of \$7,025 (includes \$500 Chief's reduction in 2023) for operational firefighting tools & equipment and investigation team supplies and replace 10 pagers \$5,275. The following items are offset with fund balance (total \$5,605): Ice Suits \$2,000 (2), miscellaneous firefighter tools/batteries/charges \$3,605.
- 17 **101-5200-620.03-90 EOC Operating Supplies:** EOC training situation exercise (coordinated by the County) \$2,500.
- 18 **101-5200-620.03-91:** Cost of handout materials and technology upgrades (net of \$110 from 2023 Chief's reduction).
- 18 **101-5200-620.03-93:** Annual FF physicals \$11,600 (\$400 x 29 FF), New FF physicals \$8,100 (\$900 x 9 FF), additional exams \$2,000 (\$400 x 5), other required testing \$1,000.
- 19 **101-5200-620.03-98:** Marketing & promotional materials for job fairs and PT and POC recruitment.
- 22 **101-5200-620.08-54:** (6) Knox Box key lock boxes \$6,900 (offset with fund balance).

INFORMATION TECHNOLOGY

Statement of Purpose:

The Information Technology (IT) department is responsible for the coordination of systems development, implementation and operation of the Village's automated information systems and Geographic Information Systems (GIS). Information Technology uses current technology to provide hardware and software support for all of the Village's departmental needs. Information Technology also provides telephone, voicemail, mobile phone and copier services.

Program Description:

Information Technology (IT) provides hardware and software support for more than 125 Village and Utility department computers and 25 network servers. The department also provides management of the wide area network which connects the Municipal Complex to Fire Station 40, Fire Station 41, Community Center and Utility offices with voice and data and Winnebago County with data. Provides management of Geographic Information Systems (GIS) data and provides support for Village's departments land information needs. IT promotes technology within departments to improve work efficiency and maintains the Village's phone systems, voice mail, e-mail, internet, intranet and mobile communication. IT is responsible for the maintenance and modification of the Village's web site.

2024 Program Accomplishments:

- 1 Migration of Villages email and office products to Office 365
- 2 Enhanced our cyber security posture by upgrading to End Point protection with a Managed Detection and Response solution, (MDR)
- 3 Migrated to a new website forms software to increase customer interaction and increase department efficiencies
- 4 Reconstruct the Village's web site to meet today's mobile needs and ADA compliance
- 5 Replaced and migrated the Villages financial server hardware as well as other key infrastructure hardware's.
- 6 Mapped all water service lines and meter points in GIS system for completing EPA mandated service line inventory
- 7 Deployed iPads with GIS access for all water and sanitary utility workers, and implemented new solutions for tracking water hydrant and valve inspections, and sanitary manhole inspections and main line cleaning
- 8 Completed GIS system for tracking PASER street ratings over the past 10 years and for collecting new PASER ratings to submit to DOT

2025 Program Goals & Objectives:

- 1 To leverage the Village's new Office365 platform with its added features to enable departments performance and efficiencies
- 2 Laserfiche work flows for Time Sheets, Time off and training request
- 3 Update the Village's Disaster Recovery infrastructure to increase redundancy using new fiber optic network
- 4 Upgrading Village Financial systems hardware and network infrastructure
- 5 Explore methods for linking Central Square data to GIS to more efficiently update land data, as well as link utility information
- 6 Migrate online web maps to new map viewer and experience builder application, allowing for new functionality and increased performance
- 7 Explore methods for linking Central Square data to GIS to more efficiently update land data, as well as link utility information
- 8 Develop capital improvements project tracking map to display planned street reconstruction projects
- 9 Install and configure ArcGIS Enterprise software to aid in creating customized GIS solutions

REVENUES:

ACCOUNT NUMBER	ACCOUNT	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD 07/31/24	2024 PROJ	2025 BUDGET	% Change 2024/25
101-5100-480.02-01	SALE OF TOWN EQUIPMENT: IT	0	0	0	0	0	0	0	0.00%
101-5200-491.02-05	TRANS FROM PUBLIC PROT - IT	0	0	0	0	0	0	0	0.00%
101-5100-491.03-01	TRANSFER FROM DEBT SERVICE - IT	836	878	922	850	0	1,013	1,064	25.18%
101-5100-491.04-01	TRANSFER FROM CAPITAL PROJECTS		28,311	407,418	0	0	0	0	0.00%
101-5100-491.04-02	TRANS FROM EQUIP FUND to IT	0	0	0	0	0	0	0	0.00%
101-5100-491.06-11	TRANS FROM WTR DEPARTMENT to IT	0	0	0	0	0	0	0	0.00%
101-5100-491.06-12	TRANS FROM SWR DEPARTMENT to IT	0	0	0	0	0	0	0	0.00%
101-5100-492.09-00	TRANSFER ASSIGNED BALANCE - IT	0	0	0	149,492	0	0	72,130	(51.75%)
	Subtotal (Program Revenues)	836	29,189	408,339	150,342	0	1,013	73,194	(51.32%)
	<i>Undesignated Rev. to Balance</i>	<i>74,031</i>	<i>96,810</i>	<i>86,197</i>	<i>114,470</i>	<i>27,808</i>	<i>127,955</i>	<i>129,300</i>	<i>12.96%</i>
	<i>LEVY to Balance</i>	<i>346,123</i>	<i>400,672</i>	<i>424,147</i>	<i>442,833</i>	<i>265,528</i>	<i>494,091</i>	<i>447,933</i>	<i>1.15%</i>
	TOTAL REVENUE:	420,990	526,671	918,683	707,645	293,336	623,059	650,427	(8.09%)

EXPENDITURES:

ACCOUNT NUMBER	ACCOUNT	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD 07/31/24	2024 PROJ	2025 BUDGET	% Change 2024/25
101-5100-560.01-10	SALARIED	103,119	106,401	112,237	104,300	55,945	104,299	104,300	0.00%
101-5100-560.01-20	HOURLY/NON-REPRESENTED	36,496	37,799	40,362	42,841	22,980	42,841	42,841	0.00%
101-5100-560.01-21	HOURLY OT/NON-REPR	0	0	0	440	123	440	616	40.00%
101-5100-560.01-31	FICA	10,310	10,433	11,074	10,668	5,719	10,740	10,217	(4.23%)
101-5100-560.01-32	WI RETIREMENT	9,413	9,373	10,400	10,183	5,454	10,153	10,269	0.84%
101-5100-560.01-51	MEDICAL INSURANCE	44,055	43,075	45,825	45,929	24,673	46,138	50,128	9.14%
101-5100-560.01-52	DENTAL INSURANCE	2,494	2,536	2,601	2,446	1,314	2,457	2,446	0.00%
101-5100-560.01-53	GROUP LIFE/DISAB INS	1,077	1,063	1,153	1,061	562	1,096	1,107	4.34%
101-5100-560.02-10	PROF SERVICE/CONTRACTED	9,976	18,377	18,303	23,148	13,449	23,148	26,110	12.80%
101-5100-560.02-11	COMPUTER LICENSE & MAINT	112,288	119,044	132,798	201,926	134,086	201,926	214,364	6.16%
101-5100-560.02-24	TELEPHONE	31,537	33,742	34,702	39,270	13,735	39,270	40,270	2.55%
101-5100-560.02-40	REPAIR/MAINT SERV/OTHER	1,126	2,100	2,501	3,500	685	3,500	3,500	0.00%
101-5100-560.03-11	COMPUTER SUPPLIES	4,619	5,707	4,363	6,999	3,678	6,999	6,999	0.00%
101-5100-560.03-20	SUBSCRIPTIONS & DUES	105	50	580	800	65	800	800	0.00%

EXPENDITURES: (cont.)

ACCOUNT NUMBER	ACCOUNT	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD 07/31/24	2024 PROJ	2025 BUDGET	% Change 2024/25
101-5100-560.03-30	MILEAGE/MEALS/LODGING	0	504	418	2,850	1,441	2,000	2,850	0.00%
101-5100-560.03-35	TRAINING	321	501	197	6,050	1,174	5,000	6,050	0.00%
101-5100-560.08-15	COMPUTER EQUIP/SOFTWARE	26,503	43,874	81,835	93,550	8,253	93,550	102,650	9.73%
101-5100-560.08-31	CAPITAL OUTLAY MISC		64,541	387,684	82,982	0	0	0	(100.00%)
101-5100-560.08-55	CAPITAL REPLACEMENT FUND	0	0	0	0	0	0	0	0.00%
101-5100-560.09-42	TRANSFER TO REPLACEMENT FUND-402	27,551	27,551	31,650	28,702	0	28,702	24,910	(13.21%)
	INFORMATION TECHNOLOGY	420,990	526,671	918,683	707,645	293,336	623,059	650,427	(8.09%)

NOTES:

- 1 Director of Information Technology 70% Village - 10% Water - 10% Sewer - 10% Storm
- 2 PC/Network Technician 70% Village - 10% Water - 10% Sewer - 10% Storm
- 3 PC/Network Technician 20 hours OT (increase 10 hrs due to additional PD weekend calls)
- 4 GIS Coordinator 50% Village - 25% Water - 12.5% Sewer - 12.5% Storm
- 5 **101-5100-560.02-10 Professional Services:** For contracting outside services for special project \$4,900 (total cost \$7,000), Security Penetration (PEN) testing \$4,550 (total cost \$6,525), Creation of Laserfiche workflows \$5,600 (total cost \$8,000), Offsite Backups or Immutable Backups \$3,360 (total cost \$4,800), AI service for website \$3,500 (total cost \$5,000), Cloud hosted service for Access Point control console \$1,820 (total cost \$2,600); Setup MS 365 SharePoint \$1,400 (total cost \$2,000) (offset with fund balance); Web Site hosting \$980 setup (total cost \$1,400) (offset with fund balance)
- 6 **101-5100-560.02-11 Computer License & Maintenance:** Software maintenance and support for previous purchased software, most adjusted for a 4% yearly increase, which has been an industry standard but with high inflation some are increasing more. The Village's maintenance cost has increased 15% over the last 2 years. Newer programs, End Point Protection (MDR) \$6,440 (total cost \$9,200), Microsoft Office 365 \$26,317 (total cost \$37,596), ClearGov Budgeting and Transparency Center \$14,500 (total cost \$26,400), Citizen Notification \$6,738 (total cost \$9,625, increase 23%) and ESRI Arcinfo \$7,996 annually (total cost \$11,423, increase 25%).
- 7 **101-5100-560.02-24 Telephone:** Village Internet, Mobile Phones and Mobile Data Cards (\$33,870), Phone replacement funds (\$5,400), ADD Street Dept iPads with data cards (\$1,000)
- 8 **101-5100-560.02-40 Maintenance Services:** Contractual services as needed, such as purchase of IT annual block hours
- 9 **101-5100-560.03-11 Computer Supplies:** Printer toner, cables, other computer related supplies
- 10 **101-5100-560.03-20 Subscriptions and Dues:** Dues for Governmental Information Processing Association of Wisconsin (GIPAW), Sungard Users Group Association (SUGA), and WLIA (Wisconsin Land Information Association (GIS)

NOTES (cont.):

- 11 **101-5100-560.03-30 Miles, Meals, & Lodging:** GIPAW conference and fall meeting, the SunGard Users Group Association (SUGA) (Oakbrook, IL) Seminars, Wisconsin Land Information Association (WLIA) conference, GIS Training (out-of-state), Accounting Software (Central Square "HTE") (out of state)
- 12 **101-5100-560.03-35 Training:** Professional training for IT staff and Naviline training for Naviline users; Accounting Software conference (1 person - out of state)
- 13 **101-5100-560.08-15 Computer Equip/Software:** This account includes the General Fund portions of: Annual computer and tool replacements - \$31,500 (total cost \$45,000), Adding additional Multifactor Authentication licenses MFA \$1,400 (total cost \$2,000), Offset with Fund Balance: Upgrade Microsoft user network licenses (CALs) \$3,500 (total cost \$5,000), Replace Security Camera Server cost \$8,000, 4 Cellular Tablets for Street Department \$3,500 (total with Data cards \$4,500); Building Permit interface \$25,000 (rollover); replace Network Switches \$23,800 (total cost \$34,000) (rollover); add redundant firewalls \$5,950 (total cost \$8,500) (rollover)

JUDICIAL

Statement of Purpose:

The Municipal Court's main purpose is to contribute to the quality of life in our community by fairly and impartially administering justice in the most effective, efficient, and professional manner possible.

Program Description:

The Municipal Court has exclusive jurisdiction over actions involving traffic and ordinance violations under which the penalty is a forfeiture. The Court conducts all initial appearances and trial proceedings and enters judgment accordingly. Also in 2024 Court is held once a month at NHS for juvenile citations issued at school. The Court is responsible for maintaining all court records, setting the bond schedule for all non-traffic offenses and issuing warrants and commitments for defendants who fail to appear or comply with court orders. The Municipal Judge has the authority to perform marriages. The Court Manager also enters suspensions and citations in the State Debt Collection Program (SDC), enters warrants, completes monthly and annual financial reports and statistics for the Village Board. On a monthly basis, the Court Manager enters payments from SDC and submits defendants forfeiture debt. Clerk then generates several reports and submits to the police department in order to ensure the court and police records coincide with each other. Lastly on a daily basis, the Court Manager processes payments from the mail, online and in person.

2024 Program Accomplishments:

- 1 Collected approximately \$61,389.85 in forfeitures through AllPaid Payment Services as of 07-31-2024, which permits forfeitures to be paid with a credit card, by phone or online.
- 2 Participated in State Debt Collection, which collected approximately \$46,368.40 in unpaid forfeitures as of 07-31-2024.
- 3 Continued participation in educational programs that are aimed at increasing awareness of the consequences of unlawful behavior: Traffic Safety School and the 3rd Millennium online drug, alcohol, tobacco, shoplifting and disorderly conduct programs. Also Court uses Teen Court, another new program is used by Fox Crossing Court called "cheers"
- 4 Provide persons who are determined to be indigent the option to make monthly installment payments as a way to satisfy forfeitures instead of costly jail commitments, state debt collection or suspension of drivers license for failure to pay.
- 5 Cooperated with Police Department and the Village Clerk in restructuring ordinance code and bond schedule.
- 6 Both the Municipal Judge & Court Manager are to attend State Court continuing education seminars.
- 7 As of March 2024 the Court has started hearing cases once a month at Neenah High for all citations issued at school.
- 8 Continue using State Debt Collection on Tips, which minimizes any errors. Also work with the police department on a monthly basis to keep records organized.
- 9 Continued reduction in jail lockup fees due to alternative means to obtain payments.
- 10 Started working closely with NHS regrading any juveniles issued citations at school.

2025 Program Goals & Objectives:

- 1 Communicate with the State Legislature regarding items of interest to the Municipal Court, specifically with the OWI procedures and court costs.
- 2 Continue to review and revise the Municipal Bond Schedule to stay consistent with the surrounding communities.
- 3 Continue the quality of service without unduly increasing costs to promote public confidence in the judicial system.
- 4 Continue with virtual pretrials to keep attorney fees from increasing.
- 5 Continue to work on the efficiency of juvenile Court at Neenah High School.

REVENUES:

ACCOUNT NUMBER	ACCOUNT	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD 07/31/24	2024 PROJ	2025 BUDGET	% Change 2024/25
101-5200-451.03-00	SERVICE/PROCESS FEE	510	60	270	210	360	600	500	138.10%
101-5100-451.04-00	COURT COSTS	37,971	39,241	41,165	47,000	33,833	52,500	55,000	17.02%
	Subtotal (Program Revenues)	38,481	39,301	41,435	47,210	34,193	53,100	55,500	17.56%
	<i>Undesignated Rev. to Balance</i>	<i>12,623</i>	<i>15,101</i>	<i>12,492</i>	<i>16,958</i>	<i>3,579</i>	<i>16,002</i>	<i>18,447</i>	<i>8.78%</i>
	<i>LEVY to Balance</i>	<i>59,020</i>	<i>62,497</i>	<i>61,467</i>	<i>65,604</i>	<i>34,172</i>	<i>61,789</i>	<i>63,905</i>	<i>(2.59%)</i>
	TOTAL REVENUE:	110,124	116,899	115,394	129,772	71,944	130,891	137,852	6.23%

EXPENDITURES:

ACCOUNT NUMBER	ACCOUNT	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD 07/31/24	2024 PROJ	2025 BUDGET	% Change 2024/25
101-5100-510.01-10	SALARIED	8,557	8,240	8,240	8,251	4,437	8,251	10,751	30.30%
101-5100-510.01-20	HOURLY NON-REPR F/T	48,243	49,259	51,216	54,172	29,057	54,171	54,172	0.00%
101-5100-510.01-21	HOURLY OT/NON-REPR	-	44	-	-	214	386	-	0.00%
101-5100-510.01-31	FICA	3,902	3,953	4,250	4,438	2,388	4,467	4,599	3.63%
101-5100-510.01-32	WI RETIREMENT	3,252	3,205	3,492	3,628	2,020	3,764	3,765	3.78%
101-5100-510.01-51	MEDICAL INSURANCE	20,978	20,512	21,917	24,173	12,986	24,267	26,383	9.14%
101-5100-510.01-52	DENTAL INSURANCE	1,188	1,208	1,244	1,287	691	1,293	1,287	0.00%
101-5100-510.01-53	GROUP LIFE/DISAB INS	393	389	411	413	219	427	430	4.12%
101-5100-510.02-10	PROF SERVICE/CONTRACTED	820	0	0	1,000	1,246	1,500	2,000	100.00%
101-5100-521.02-15	LEGAL COUNSEL	20,944	28,472	23,033	30,000	17,237	30,000	32,000	6.67%
101-5100-510.03-10	OFFICE SUPPLIES	451	84	101	400	17	300	400	0.00%
101-5100-510.03-20	SUBSCRIPTIONS & DUES	75	100	100	145	100	100	100	(31.03%)
101-5100-510.03-30	MILEAGE/MEALS/LODGING	164	180	0	425	0	425	425	0.00%
101-5100-510.03-35	TRAINING	740	740	740	740	840	840	840	13.51%
101-5100-510.03-41	POSTAGE	417	513	650	700	492	700	700	0.00%
	JUDICIAL	110,124	116,899	115,394	129,772	71,944	130,891	137,852	6.23%
	TOTAL EXPENDITURES	110,124	116,899	115,394	129,772	71,944	130,891	137,852	6.23%

NOTES:

- 1 **101-5100-510.01-10 Salaried:** Increase judge annual wages by \$3,749 to \$12,000; effective with new term May 1, 2025 (prorated)
- 2 **101-5100-510.02-10 Professional Services/Contracted:** The costs in this account include: Jail Lock Up Fee, Interpreter Fees and Substitute Judge. Delinquent fines are submitted to State Debt Collection (SDC) program first, with a warrant for non-payment only issued if SDC is unsuccessful, which has decreased jail lock up fees. Account #101-5200-451.03-00 for Service/Process Fee offsets the Jail Lock-Up Fee. Major increase requested for interpreter services for more languages that are not as common or frequent in this area.
- 3 **101-5100-521.02-15 Legal Counsel:** Will continue doing pretrials by Go-to-Meeting (remote). The impact of increased juvenile citations related to Neenah High School has not caused an increase to legal counsel expenditures and is not expected too. The increase for 2025 is due to the increased volume of tickets being issued and also the increased number of people pleading not guilty which results in increased use of outside legal service.
- 4 **101-5100-510.03-20 Subscription and Dues:** \$100 Municipal Judge Association
- 5 **101-5100-510.03-30 Mileage/Meals/Lodging:** The Judge and Court Clerk will each be attending one seminar in 2025
- 6 **101-5100-510.03-35 Training:** Continuing Judicial Education Dues \$800 and yearly municipal court clerk seminar \$40

LEGISLATIVE

Statement of Purpose:

The purpose of this program is to provide fair and equal representation for all citizens in the Village of Fox Crossing. Representation includes access to the political system, distribution of services and application of taxing authority.

Program Description(s):

The legislative body is responsible to the public to conduct annual Village meetings, special Village meetings and regular Board meetings. It is also responsible to conduct the Board of Review. Under these responsibilities, the legislative body is charged with assessing the need to create, amend and rescind ordinances, resolutions and/or policies of the Municipality, which includes setting the annual tax levy.

2025 Program Goals & Objectives:

- 1 To work with Village Manager and staff to create strategic goals.
- 2 Continue to hold organizational workshops and budget preparation workshops.

REVENUES:

ACCOUNT NUMBER	ACCOUNT	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD 07/31/24	2024 PROJ	2025 BUDGET	% Change 2024/25
101-5100-492.09-00	TRANSFER ASSIGNED BALANCE - LEG	0	0	0	51,800	0	0	51,800	0.00%
	Subtotal (Program Revenues)	0	0	0	51,800	0	0	51,800	0.00%
	<i>Undesignated Rev. to Balance</i>	<i>8,437</i>	<i>10,543</i>	<i>10,293</i>	<i>10,852</i>	<i>3,028</i>	<i>14,802</i>	<i>11,768</i>	<i>8.44%</i>
	<i>LEVY to Balance</i>	<i>39,444</i>	<i>43,635</i>	<i>50,649</i>	<i>41,980</i>	<i>28,915</i>	<i>57,155</i>	<i>40,768</i>	<i>(2.89%)</i>
	TOTAL REVENUE:	47,881	54,178	60,942	104,632	31,943	71,957	104,336	(0.28%)

EXPENDITURES:

ACCOUNT NUMBER	ACCOUNT	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD 07/31/24	2024 PROJ	2025 BUDGET	% Change 2024/25
101-5100-500.01-10	SALARIED	35,983	35,732	35,126	35,850	18,863	35,850	35,850	0.00%
101-5100-500.01-31	FICA	2,753	2,733	2,687	2,743	1,443	2,743	2,743	0.00%
101-5100-500.01-32	WI RETIREMENT	844	856	894	909	490	909	603	(33.66%)
101-5100-500.02-10	PROFESSIONAL SERVICES	1,478	1,160	1,405	2,340	525	2,275	2,350	0.43%
101-5100-500.03-20	SUBSCRIPTIONS & DUES	6,626	7,419	8,397	9,440	9,072	9,250	9,440	0.00%
101-5100-500.03-25	LEGAL AND DISPLAY ADS	-	242	-	-	-	-	-	0.00%
101-5100-500.03-30	MILEAGE/MEALS/LODGING	-	616	714	550	550	550	550	0.00%
101-5100-500.03-35	TRAINING	105	515	190	500	500	130	500	0.00%
101-5100-500.03-90	OTHER SUPPLIES & EXPENSE	92	74	1,582	500	500	250	500	0.00%
101-5100-500.08-14	CAPITAL EQUIPMENT-OTHER	-	4,831	9,947	51,800	-	20,000	51,800	0.00%
	LEGISLATIVE	47,881	54,178	60,942	104,632	31,943	71,957	104,336	(0.28%)

NOTES:

- 1 **101-5100-500.02-10 Professional Services:** Provides videotaping for 24 Board meetings and 2 Village meetings, including closed caption costs
- 2 **101-5100-500.03-20 Subscriptions and Dues:** Includes Wisconsin League of Municipalities, Post-Crescent subscription, Fox Cities Chamber of Commerce, and Room Tax Commission fee. Increase in League of Municipality fee and Sponsorship fee for Memorial Day Parade
- 3 **101-5100-500.03-35 Training:** Includes attendance at the annual Wisconsin League of Municipalities Conference and other various training opportunities
- 4 **101-5100-500.03-90 Other Supplies & Expense:** Plaques and other miscellaneous supplies
- 5 **101-5100-500.08-14 Capital Equipment - Other:** \$23,800 Assembly Room AV Project (total cost \$34,000, 70% General Fund) (offset w/fund balance); \$28,000 Assembly Room Camera and recording equipment upgrade-includes live stream capability (total cost \$40,000, 70% General Fund) (offset w/ fund balance)

MISCELLANEOUS ACCOUNTS

REVENUES:

ACCOUNT NUMBER	ACCOUNT	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD 07/31/24	2024 PROJ	2025 BUDGET	% Change 2024/25
101-5100-431.09-00	FEDERAL GRANT - GENERAL	0	0	0	0	0	0	0	0.00%
101-5100-432.09-00	MISC STATE GRANT	0	717	0	0	0	0	0	0.00%
0	STATE TRUST FUND LOAN PROCEEDS	0	0	0	0	0	0	0	0.00%
101-5100-491.03-01	TRANSFER FROM DEBT SERVICE	0	0	0	0	0	0	0	0.00%
101-5300-491.02-01	TRANS FROM GARBAGE FUND	34,750	44,565	44,059	46,500	0	40,000	55,802	20.00%
101-5100-491.06-11	TRANS FROM WTR DEPARTMENT to MC	16,432	26,838	23,748	17,500	0	17,500	20,000	14.29%
101-5100-491.06-12	TRANS FROM SWR DEPARTMENT to MC	15,883	26,422	22,769	17,500	0	17,500	20,000	14.29%
101-5100-491.06-13	TRANS FROM STORM DEPARTMENT to MC	31,538	52,972	45,537	35,000	0	35,000	37,500	7.14%
101-5100-491.06-13	TRANS FROM STORM UTILITY advance to 613	0	0	0	0	0	0	0	0.00%
101-5100-491.06-13	TRANS FROM STORM UTILITY repayment of prior exp	0	0	0	50,000	0	0	50,000	0.00%
101-5100-492.04-01	TRANSFER FROM SETTLEMENT FUNDS-MC		0	0	0	0	0	0	0.00%
101-5100-492.09-00	TRANSFER ASSIGNED BAL - ACCRUAL	0	0	0	0	0	0	0	0.00%
101-5100-492.09-00	TRANSFER ASSIGNED BAL - RESERVE	0	0	0	0	0	0	0	0.00%
101-5100-492.09-00	TRANSFER ASSIGNED BALANCE - MC	0	0	0	40,196	0	0	76,200	89.57%
101-5100-492.09-00	TRANSFER ASSIGNED BALANCE - Gen	0	0	0	0	0	0	0	0.00%
	Subtotal (Program Revenues)	98,603	151,514	136,113	206,696	0	110,000	259,502	25.55%
101-5100-410.02-00	MOBILEHOME FEE-TN SHARE	60,404	63,299	61,813	60,000	45,725	61,000	60,000	0.00%
101-5100-410.03-00	HOTEL/MOTEL TAX	0	0	0	0	0	0	0	0.00%
101-5100-410.05-01	PAYMENT IN LIEU OF TAXES-MUNICIPAL	662,681	685,953	633,935	690,000	0	690,000	690,000	0.00%
101-5100-410.05-09	PAYMENT IN LIEU OF TAXES-OTHER	601	619	580	600	566	600	600	0.00%
101-5100-410.09-00	OTHER TAXES	3,617	0	283	0	0	0	6,000	100.00%
101-5100-432.02-00	SHARED REVENUE - STATE	342,325	355,346	354,390	806,432	120,965	824,662	840,873	4.27%
101-5100-432.02-01	EXPENDITURE RESTRAINT	2,857	0	0	0	0	0	0	0.00%
101-5100-432.04-01	COMPUTER EXEMPT AID	176,098	176,098	176,098	176,098	176,098	176,098	176,098	0.00%
101-5100-432.04-02	PERSONAL PROPERTY AID	68,577	69,864	69,864	69,864	69,864	69,864	283,810	306.23%
101-5100-432.07-01	FEE SUBSIDY-CABLE FRANCHISE FEES	43,880	43,880	43,880	43,880	43,880	43,880	43,880	0.00%
101-5100-440.09-01	FRANCHISE FEES/CABLE TV	162,228	175,935	168,652	170,000	42,897	161,320	170,000	0.00%
101-5100-461.01-00	COPY/DOCUMENT FEES	5	0	0	0	32	0	0	0.00%
101-5100-463.01-00	RENT-TOWN PROPERTY: GENERAL	29,283	29,320	29,680	29,880	18,147	29,680	25,930	(13.22%)
101-5200-464.07-00	IMPACT FEES-FIRE STATION	13,664	189,302	16,432	20,000	4,717	12,000	20,000	0.00%
101-5100-469.05-00	ROADWAY DEV. AGREEMENT	0	3,300	0	0	0	0	0	0.00%

REVENUES: (cont.)

		2021	2022	2023	2024	2024 YTD	2024	2025	% Change
		ACTUAL	ACTUAL	ACTUAL	BUDGET	7/31/2024	PROJ	BUDGET	2024/25
101-5100-480.02-01	SALE OF TOWN EQUIPMENT: GEN	0	0	0	0	0	0	0	0.00%
101-5100-480.09-00	MISC REVENUE: GENERAL	1,370	43,173	39,238	15,000	1,476	15,000	15,000	0.00%
101-5100-491.04-02	TRANSFER FROM EQUIP REPLACE FUND	0	0	0	0	0	0	0	0
	Subtotal (Unallocated Revenues)	1,567,590	1,836,089	1,594,845	2,081,754	524,367	2,084,104	2,332,191	12.03%
101-5100-410.01-00	GENERAL PROPERTY TAX	7,326,716	7,598,227	7,846,554	8,053,566	5,005,798	8,050,000	8,077,145	0.29%
	Undesignated Revenue % of Unallocated	17.62%	19.46%	16.89%	20.54%	9.48%	20.57%	22.40%	9.06%
	General Property Tax % of Unallocated	82.38%	80.54%	83.11%	79.46%	90.52%	79.43%	77.60%	(2.34%)
	Subtotal (Program Revenues)	98,603	151,514	136,113	206,696	0	110,000	259,502	25.55%
	<i>Undesignated Rev. to Balance Program</i>	<i>84,074</i>	<i>158,883</i>	<i>83,740</i>	<i>41,314</i>	<i>46,886</i>	<i>8,366</i>	<i>78,059</i>	88.94%
	<i>LEVY to Balance Program</i>	<i>390,730</i>	<i>656,699</i>	<i>410,917</i>	<i>160,022</i>	<i>446,556</i>	<i>34,643</i>	<i>268,187</i>	67.59%
	TOTAL REVENUE:	573,407	967,096	630,771	408,032	493,441	153,009	605,748	48.46%

EXPENDITURES: Municipal Complex

ACCOUNT NUMBER	ACCOUNT	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD 7/31/2024	2024 PROJ	2025 BUDGET	% Change 2024/25
101-5100-590.01-20	HOURLY/NON-REPRESENTED	43,229	44,153	46,365	44,892	27,399	44,892	44,892	0.00%
101-5100-590.01-21	HOURLY OT/NON-REPR	1,061	389	1,262	1,290	237	1,290	1,290	0.00%
101-5100-590.01-31	FICA	3,195	3,220	3,414	3,533	2,103	3,533	3,533	0.00%
101-5100-590.01-32	WI RETIREMENT	2,995	2,916	3,246	3,186	1,868	3,187	3,210	0.75%
101-5100-590.01-51	MEDICAL INSURANCE	8,540	8,348	8,903	24,173	16,611	16,611	0	(100.00%)
101-5100-590.01-52	DENTAL INSURANCE	384	391	406	1,287	18	18	0	(100.00%)
101-5100-590.01-53	GROUP LIFE/DISAB INS	360	356	379	381	216	367	370	(2.89%)
101-5100-590.02-10	PROF SERVICE/CONTRACTED	0	0	0	0	0	0	17,200	100.00%
101-5100-590.02-14	ENGINEERING	0	0	0	0	0	0	0	0.00%
101-5100-590.02-17	EQUIP RENTAL/CONTRACTED	5,119	4,594	4,289	6,047	3,033	5,990	5,990	(0.94%)
101-5100-590.02-21	ELECTRICITY	53,902	48,550	57,822	50,000	26,245	57,679	58,000	16.00%
101-5100-590.02-22	NATURAL GAS	45,827	40,992	30,140	45,000	14,573	40,755	44,000	(2.22%)
101-5100-590.02-23	SEWER/WATER/STORM	16,348	16,844	17,657	19,000	9,117	18,381	19,000	0.00%
101-5100-590.02-24	TELEPHONE	9,894	9,592	9,536	10,500	5,586	10,000	10,000	(4.76%)
101-5100-590.02-40	REPAIR/MAINT SERV/OTHER	9,906	6,690	8,778	9,400	8,446	9,950	9,400	0.00%
101-5100-590.02-41	BUILDING REPAIR & MAINT	35,368	79,377	32,580	55,551	65,486	82,000	57,850	4.14%
101-5100-590.03-46	CLOTHING/UNIFORM ALLOW	285	300	0	300	0	300	400	33.33%
101-5100-590.03-57	CUSTODIAL/MAINTENANCE SUP	9,982	10,915	10,796	9,500	2,826	9,500	9,500	0.00%

EXPENDITURES: Municipal Complex (cont.)

ACCOUNT NUMBER	ACCOUNT	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD 7/31/2024	2024 PROJ	2025 BUDGET	% Change 2024/25
101-5100-590.03-58	GROUNDS MAINTENANCE SUPPL	874	1,402	2,361	1,652	1,874	2,100	1,652	0.00%
101-5100-590.08-19	CAP IMPR BUILDING & LAND	11,531	247,161	215,519	30,650	19,410	30,650	59,000	92.50%
101-5100-590.08-31	CAP IMPROVEMENT MISC	52,414	0	0	0	0	0	0	0.00%
101-5100-590.09-42	TRANSFER TO REPLACEMENT FUND-402	1,917	1,917	1,917	1,917	0	1,917	1,917	0.00%
	MUNICIPAL COMPLEX	313,131	528,107	455,370	318,259	205,048	339,120	347,204	9.09%

EXPENDITURES: General Government

ACCOUNT NUMBER	ACCOUNT	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD 7/31/2024	2024 PROJ	2025 BUDGET	% Change 2024/25
101-5100-600.02-10	PROF SERVICE/CONTRACTED	4,878	5,523	5,279	5,800	3,413	4,915	5,800	0.00%
101-5100-600.02-34	SITE MAINTENANCE-EAB	5,550	0	4,400	0	0	0	0	0.00%
101-5100-600.03-10	OFFICE SUPPLIES	6,189	10,164	5,185	10,100	913	7,350	10,100	0.00%
101-5100-600.03-41	POSTAGE/SHIPPING	4,588	7,711	12,790	12,750	1,485	12,500	12,750	0.00%
101-5100-600.03-99	CONTINGENCY FUND	0	0	0	30,000	0	0	30,000	0.00%
101-5100-600.03-99	NON-REP WAGE ADJUSTMENTS	0	0	0	26,123	0	0	186,144	612.57%
101-5100-600.09-20	TRANSFER TO SRF	500	500	500	500	0	500	500	0.00%
101-5100-600.09-40	TRANSFER TO CAP PROJS	0							
	GENERAL GOVERNMENT	21,705	23,898	28,154	85,273	5,811	25,265	245,294	187.66%
101-5100-601.01-31	FICA	0	0	0	0	0	0	0	0.00%
101-5100-601.02-15	LEGAL COUNSEL	0	0	0	0	0	0	0	0.00%
101-5100-601.03-90	OTHER SUPPLIES & EXPENSES	0	0	1,000	0	0	0	0	0.00%
	JUDGMENTS AND LOSSES	0	0	1,000	0	0	0	0	0.00%
	TOTAL EXPENDITURES	334,836	552,005	484,524	403,532	210,859	364,385	592,498	46.83%

NOTES:**Notes: Revenue****1 101-5100-410.05-01 Payment in Lieu of Taxes**

\$690,000 Water Utility

2 101-5100-432.02-00 Shared Revenue - State Aid

In 20204 the State made fundamental changes to the State Aid formula resulting in an increased aid municipalities as well as indexing a portion of the aid to State sales tax results, allowing for the potential of additional aid based on sales tax income.

3 101-5100-432.04-01 Computer Exempt Aid

In 2018 the computer exempt aid calculation changed from actual assessed computer values to a set amount based on 2019 payment and has not changed.

Notes: Revenue (cont.)

4 **101-5100-432.04-02 Personal Property Aid**

In 2019, the State of Wisconsin eliminated the locally assessed business personal property taxes for machinery, tools and patterns and created a state payment to the taxing jurisdictions for the elimination of these funds. The 2017 tax bills set the basis for these funds at \$69,864 and it has not changed since. In 2024, effective immediately, the State eliminated all personal property taxes, using the 2023 tax bills to set the basis at \$213,946 for an annual total of \$283,810.

5 **101-5100-491.06-13 Transfer from Stormwater Utility**

Partial Repayment of prior stormwater operating expenses and debt service - \$50,000

Reimbursement for Municipal Complex Expenses (10%) - \$35,000

Notes: Municipal Complex Expenditures

1 **101-5100-590.02-10 Professional Services** - \$17,200 for design options and analysis of Police Department relocating or remodeling options

2 **101-5100-590.01-25 Overtime** - Custodian 40 hrs OT

3 **101-5100-590.02-41 Building Repair & Maintenance: \$57,850**

\$7,200 Rug/towel rental and bathroom deep clean (yearly), \$600 Jib crane inspection (annual), \$500 Vehicle Lift inspection, \$4,000 Overhead garage doors maintenance, \$10,000 Main Building HVAC (incl. boiler cleaning, inspection, and certification), \$5,000 Security Storage Building HVAC, \$1,500 Generator maintenance (annual), \$3,250 Security System Monitoring (main and storage bldgs), \$600 Backflow preventer (annual testing), \$10,700 Fire Sprinkler System Service and testing (quarterly) and annual testing backflow preventor (main and storage bldgs), \$4,000 Fire alarm system monitoring and inspection (main and storage bldgs), \$500 Fire Extinguisher maintenance and inspection (annual), \$10,000 Misc. repairs

4 **101-5100-590.03-46 Clothing/Uniform Allowance: \$400**

Custodian's safety shoes, shirts, pants.

5 **101-5100-590.03-57 Custodial/Maintenance Supplies: \$9,500**

Miscellaneous maintenance and cleaning supplies for Municipal Complex.

6 **101-5100-590.03-58 Grounds Maintenance Supplies: \$1,652**

Outside area of building maintenance, consisting of fertilizer, stone, mulch, plants, complex sidewalk salt.

7 **101-5100-590.08-19 Building Capital: \$59,000**

Offset from Fund Balance: \$20,000 Fire Alarm System Upgrade to code, \$17,000 (3) Exterior Door Replacement, \$22,000 Card Reader System upgrade

Note: \$200,000 Main Building carpeting and hard floor replacement reclassified to Capital Projects Fund

Notes: General Government Expenditures

8 **101-5100-600.02-34 Site Maintenance-EAB - \$0**

The annual \$10,000 Emerald Ash Borer funding (to savings) was temporarily halted in 2023. As of 12/31/23, there is \$62,250 of assigned fund balance designated for future EAB projects. The anticipated balance for 12/31/24 is \$52,250. The 2025 budget is to use an additional approximately \$25,000 by Parks and \$10,000 by Streets to remove ash trees using these funds.

PARK & RECREATION

Statement of Purpose:

The Park and Recreation Department is responsible for the development and maintenance of the Village's parks, trails, and natural areas. The department is also responsible for the maintenance and operation of the Community Center. Along with maintaining the grounds and facilities mentioned, the Park and Recreation Department is in charge of the development and promotion of recreation programs and special events. The Park and Recreation Department is committed to enhancing the quality of life of the community.

Program Description:

There are sixteen parks located throughout the Village of Fox Crossing along with five open space areas and over twenty miles of trails. Located within those parks and along the trails are opportunities for passive and active recreation. There are also six pavilions available for rent from the months of May-October. The extensive trail system allows for pedestrian and bicycle travel to many areas throughout the Village. The recreation portion of the department provides programs for youth to adults as well as numerous special events and community friendly activities. The Community Center provides space for recreation sponsored programs as well as being available to rent year-round.

2024 Accomplishments:

Recreation

- 1 Partnered with the cities of Neenah and Appleton to offer youth and adult trips
- 2 Summer and winter program enrollments increased from 2023 (data not available for fall)
- 3 Participated in Community Fest Parade of Lights
- 4 Tennis Instructor, Dennis Ferron, celebrated 40 years of teaching tennis!
- 5 Partnered with Tom's Coffee to generate revenue for the Round Up for Recreation Program
- 6 Continued to recruit and retain business sponsors
- 7 Attended continuing education opportunities

Parks

- 1 Installed kayak launch at Fritse Park
- 2 Partnered with Rent.fun to bring a kayak rental program to Fritse Park
- 3 Reconstructed CB Trail (from Secura to E. Shady Lane)
- 4 Reconstructed Cold Spring Road Trail (from E. Shady Lane to W. American Drive)
- 5 Installed security cameras at Schildt Park
- 6 Cracksealed and seal coated Fritse Park and Palisades Park parking lots
- 7 Cracksealed and sealcoated multiple trails
- 8 Held an Arbor Day Celebration and planted numerous trees throughout park and trail system and maintained Tree City USA status
- 9 Continued planting trees and benches via the memorial/donor program
- 10 Volunteer work groups spent numerous hours improving the Rydell Conservancy and Woodland Prairie Park bike trails

2024 Accomplishments - Parks (cont.):

- 11 Completed semi-annual playground inspections and made necessary repairs/replacements
- 12 Installed new shade/covered picnic tables at O'Hauser Park
- 13 Removed ash trees from park system (ongoing)
- 14 Finished and opened O'Hauser Beginner Disc Golf Course
- 15 Updated tee signs at O'Hauser Main Disc Golf Course
- 16 Completed Trestle Trail structural inspection
- 17 Completed O'Hauser Park drainage improvement project (ongoing currently but should be done by ends of 2024)
- 18 Attended continuing education opportunities

2025 Program Goals

Recreation

- 1 Grow overall program participation by 5%
- 2 Develop and offer new mutli-week youth programs
- 3 Develop and offer new adult programs
- 4 Continue to create and build relationships with community businesses
- 5 Maintain 100% direct program cost recovery
- 6 Staff to attend WPRA State Conference and other continuing education opportunities

Parks

- 1 Replace O'Hauser Park Playground
- 2 Replace Westfield Park Playground
- 3 Rydell Conservancy Shoreline Improvements
- 4 Remove old fisihing dock from the Rydell Conservancy
- 5 Install new cameras at Palisades Park
- 6 Install new shade/covered picnic table at the Rydell Conservancy
- 7 Continue replacing tee signs at O'Hauser Park Main Disc Golf Course
- 8 Continue picnic table replacement (year 3 of 5)
- 9 Perform Parking lot maintenance at O'Hauser Park
- 10 Repair and recolor sports courts at Wittmann Park
- 11 Perform semi-annual playground inspections and repair/replace equipment as needed
- 12 Continue to crackseal and sealcoat maintenance on trails and parking lots
- 13 Staff to attend WPRA State Conference, CPSI Course and other continuing education opportunities

REVENUES - Park:

ACCOUNT NUMBER	ACCOUNT	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD 07/31/24	2024 PROJ	2025 BUDGET	% Change 2024/25
101-5500-431.09-00	FEDERAL GRANT - PK	0	0	0	0	0	0	0	0.00%
101-5500-432.06-01	STATE GRANT/PARKS	0	0	0	0	0	0	0	0.00%
101-5500-432.09-00	MISC STATE GRANT	0	0	0	0	0	0	0	0.00%
101-5500-463.02-00	RENT-TOWN EQUIP: PARK	372	318	342	300	252	300	300	0.00%
101-5500-463.04-00	PARK RENTALS	26,165	22,822	25,302	24,000	18,865	25,000	25,000	4.17%
101-5500-480.02-01	SALE OF TOWN EQUIPMENT: PK	325	0	0	200	0	0	200	0.00%
101-5500-480.03-02	KIOSK ADS	0	0	0	0	0	0	0	0.00%
101-5500-480.04-01	VENDING MACHINES	759	644	636	650	373	650	650	0.00%
101-5500-480.09-00	MISC REVENUE: PARK	1,102	1,566	398	750	1,007	1,007	1,000	33.33%
101-5500-491.02-05	TRANSFER FROM OPEN SPACE	0	0	0	0	0	0	0	0.00%
101-5500-491.02-05	TRANSFER FR PARK IMPROVEMENTS	0	0	0	0	0	0	0	0.00%
101-5500-491.02-05	TRANSFER FROM BOAT TRAILER FEES	0	0	13,413	0	0	0	0	0.00%
101-5500-491.02-05	TRANSFER FROM PALS DONATIONS	0	0	0	0	0	0	0	0.00%
101-5500-491.02-05	TRANSFER FROM FRIENDS OF PK	0	3,616	268	1,500	0	0	0	(100.00%)
101-5500-491.02-05	TRANSFER FROM DISC GOLF FEES/DONATIONS	14,565	24,520	57,610	25,272	0	20,000	20,926	(17.20%)
101-5500-491.02-05	TRANSFER FROM TRAIL DONATIONS	0	0	0	0	0	0	0	0.00%
101-5500-491.02-05	TRANSFER FROM INDIAN MOUND RECOVERIES	0	0	0	0	0	0	0	0.00%
101-5500-491.02-05	TRANSFER FROM TREE FUND (FORMERLY)	0	0	0	5,000	0	5,000	5,000	0.00%
101-5500-491.02-05	TRANSFER FROM WOODLAND PRAIRIE C	0	0	0	0	0	0	0	0.00%
101-5500-491.02-05	TRANSFER FROM ROOM TAX SRF	0	0	0	17,000	0	17,000	750	(95.59%)
101-5500-491.02-05	TRANSFER FROM IMPACT FEES	0	0	0	0	0	0	0	0.00%
101-5500-492.09-00	TRANSFER ASSIGNED BALANCE - PK	0	0	0	109,992	0	0	151,500	37.74%
	Park Subtotal (Program Revenues)	43,288	53,486	97,969	184,664	20,497	68,957	205,326	11.19%

REVENUES - Recreation:

101-5500-468.01-01	SPRING REC FEES	11,013	15,228	19,847	22,306	19,191	19,191	19,721	(11.59%)
101-5500-468.01-02	SUMMER PROGRAM FEES	44,193	51,041	48,039	48,418	50,556	53,000	52,185	7.78%
101-5500-468.01-03	FALL PROGRAM FEES	29,969	33,334	37,938	34,455	8,680	34,455	35,106	1.89%
101-5500-468.01-04	WINTER PROGRAM FEES	24,024	28,178	33,048	31,952	9,902	31,952	34,564	8.17%
101-5500-468.02-01	STATE ATTRACTIONS	5,006	17,112	20,466	14,200	8,019	18,000	18,000	26.76%
101-5500-463.01-00	RENT-TOWN PROPERTY: PARK	28,953	26,702	31,017	28,138	13,270	26,053	24,669	(12.33%)

REVENUES - Recreation (cont.):

ACCOUNT NUMBER	ACCOUNT	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD 7/31/2024	2024 PROJ	2025 BUDGET	% Change 2024/25
101-5500-463.03-00	COMMUNITY CENTER RENTAL	13,716	17,314	20,887	17,500	11,598	18,000	20,000	14.29%
101-5500-480.08-11	DONATIONS & CONTRIBUTIONS - PK/RECREATION	0	0	0	13,500	13,500	13,500	0	(100.00%)
101-5500-480.09-01	MISC REVENUE: RECREATION	651	1,036	467	500	269	500	500	0.00%
101-5500-492.09-00	TRANSFER ASSIGNED BALANCE - REC	0	0	0	0	0	0	1,500	100.00%
	Recreation Subtotal (Program Revenues)	157,525	189,945	211,709	210,969	134,985	214,651	206,245	(2.24%)
	Total Program Revenue	200,813	243,431	309,678	395,633	155,482	283,608	411,571	4.03%
	<i>Undesignated Rev. to Balance</i>	<i>175,094</i>	<i>181,690</i>	<i>188,086</i>	<i>227,189</i>	<i>46,636</i>	<i>242,001</i>	<i>252,398</i>	<i>11.10%</i>
	<i>LEVY to Balance</i>	<i>818,628</i>	<i>751,967</i>	<i>925,506</i>	<i>878,890</i>	<i>445,308</i>	<i>934,474</i>	<i>874,381</i>	<i>(0.51%)</i>
	TOTAL REVENUE:	1,194,535	1,177,088	1,423,270	1,501,712	647,426	1,460,083	1,538,350	2.44%

EXPENDITURES-Park:

ACCOUNT NUMBER	ACCOUNT	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD 07/31/24	2024 PROJ	2025 BUDGET	% Change 2024/25
101-5500-710.01-10	SALARIED	33,126	34,401	36,929	48,185	25,846	48,186	48,185	0.00%
101-5500-710.01-20	HOURLY/NON-REPRESENTED	221,712	217,701	237,776	254,031	136,878	254,724	254,031	0.00%
101-5500-710.01-21	HOURLY OT/NON-REPR	6,036	7,942	7,328	9,220	5,118	15,209	8,904	(3.43%)
101-5500-710.01-22	HOURLY/NON-REPR./P.T.	57,822	60,000	65,470	80,095	43,663	80,095	83,623	4.40%
101-5500-710.01-23	P/T NON-REP OT	1,572	2,300	1,351	3,528	2,132	3,528	3,587	1.67%
101-5500-710.01-31	FICA	23,443	23,725	26,194	28,716	15,976	29,317	29,180	1.62%
101-5500-710.01-32	WI RETIREMENT	17,592	16,657	19,123	25,836	11,565	25,775	26,223	1.50%
101-5500-710.01-40	PER DIEM	3,220	2,660	2,975	4,165	1,120	4,165	4,165	0.00%
101-5500-710.01-51	MEDICAL INSURANCE	91,659	63,357	54,632	87,062	33,475	64,968	95,013	9.13%
101-5500-710.01-52	DENTAL INSURANCE	3,840	2,661	2,959	3,322	1,772	3,314	3,328	0.18%
101-5500-710.01-53	GROUP LIFE/DISAB INS	1,901	1,832	2,123	2,215	1,180	2,305	2,325	4.97%
101-5500-710.01-97	UNEMPLOYMENT COMP	627	0	0	0	0	0	0	0.00%
101-5500-710.02-10	PROF SERVICE/CONTRACTED	18,163	2,354	119	22,050	70	12,050	31,050	40.82%
101-5500-710.02-12	EMPLOYEE ASSISTANCE PROG	231	238	245	250	252	252	250	0.00%
101-5500-710.02-13	ADA MODIFICATIONS	0	0	0	1,000	0	1,000	1,000	0.00%
101-5500-710.02-17	EQUIP RENTAL/CONTRACTED	2,288	2,936	3,386	3,340	1,891	3,340	3,820	14.37%
101-5500-710.02-21	ELECTRICITY	13,249	14,001	13,246	15,800	8,718	15,000	15,800	0.00%
101-5500-710.02-22	NATURAL GAS	1,629	2,440	1,888	2,500	1,553	2,400	2,500	0.00%
101-5500-710.02-23	SEWER/WATER/STORM	18,425	19,140	21,127	19,600	8,527	20,500	19,600	0.00%
101-5500-710.02-34	SITE MAINTENANCE	14,407	15,424	18,052	22,450	16,196	22,450	26,200	16.70%

EXPENDITURES-Park: (cont.)

ACCOUNT NUMBER	ACCOUNT	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD 07/31/24	2024 PROJ	2025 BUDGET	% Change 2024/25
101-5500-710.02-40	REPAIR/MAINT SERV/OTHER	8,007	12,875	6,971	3,940	1,727	3,940	10,940	177.66%
101-5500-710.02-41	BUILDING REPAIR & MAINT	10,223	4,106	9,360	11,730	4,420	11,730	8,730	(25.58%)
101-5500-710.02-93	DRUG & ALCOHOL TESTING	728	1,436	1,089	950	732	950	1,000	5.26%
101-5500-710.03-10	OFFICE SUPPLIES	571	198	392	400	225	400	400	0.00%
101-5500-710.03-13	PRINTING/MARKETING	1,914	1,348	2,628	2,385	510	2,385	2,385	0.00%
101-5500-710.03-20	SUBSCRIPTIONS & DUES	208	210	245	375	0	375	375	0.00%
101-5500-710.03-25	LEGAL & DISPLAY ADS	0	0	0	200	0	0	0	(100.00%)
101-5500-710.03-30	MILEAGE/MEALS/LODGING	519	1,178	653	1,210	370	800	1,210	0.00%
101-5500-710.03-35	TRAINING	445	125	640	1,035	0	800	1,035	0.00%
101-5500-710.03-40	OPERATING SUPPLIES-DISC GOLF	8,923	15,617	20,806	20,640	6,638	15,000	16,180	(21.61%)
101-5500-710.03-41	POSTAGE/SHIPPING	511	429	432	400	280	400	400	0.00%
101-5500-710.03-46	CLOTHING/UNIFORM ALLOW	1,772	1,920	1,632	2,084	1,214	2,084	2,510	20.44%
101-5500-710.03-53	EQUIPMENT MAINTENANCE	8,154	11,647	14,913	14,000	9,543	15,601	12,300	(12.14%)
101-5500-710.03-55	VEHICLE MAINTENANCE	5,622	6,151	10,415	7,200	1,392	5,000	7,200	0.00%
101-5500-710.03-57	CUSTODIAL/MAINTENANCE SUP	6,236	6,896	6,856	7,500	5,677	7,500	7,500	0.00%
101-5500-710.03-58	GROUNDS MAINTENANCE SUPPL	8,046	10,620	6,999	11,800	4,698	9,600	11,800	0.00%
101-5500-710.03-72	CRACK SEALING PROGRAM	4,050	5,910	13,440	32,352	0	31,090	30,000	(7.27%)
101-5500-710.03-78	TREE & BRUSH CONTROL	2,845	3,761	16,684	18,600	613	18,600	33,600	80.65%
101-5500-710.03-79	TRAIL MAINTENANCE	14,403	17,975	23,809	20,800	45	20,800	20,800	0.00%
101-5500-710.03-90	OTHER SUPPLIES & EXPENSE	4,736	6,635	5,562	9,900	3,654	9,900	7,900	(20.20%)
101-5500-710.03-93	MEDICAL EXAMS	242	0	0	150	0	0	150	0.00%
101-5500-710.08-12	CAP EQUIPMENT-VEHICLES	76,052	0	0	0	0	0	35,000	100.00%
101-5500-710.08-14	CAPITAL EQUIPMENT-OTHER	6,870	0	109,428	0	0	0	0	0.00%
101-5500-710.08-31	CAP-PARKS-MISC	30,728	58,869	46,842	88,490	84,905	88,490	42,000	(52.54%)
101-5500-710.09-20	TRANSFER TO SPEC REV FUND	0	0	0	0	0	0	0	0.00%
101-5500-710.09-42	TRANSFER TO REPLACEMENT FUND-402	176,167	187,335	248,362	211,941	0	211,941	211,085	(0.40%)
	PARKS	908,914	845,010	1,063,081	1,101,447	442,575	1,065,964	1,123,284	1.98%

EXPENDITURES-Recreation:

ACCOUNT NUMBER	ACCOUNT	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD 7/31/2024	2024 PROJ	2025 BUDGET	% Change 2024/25
101-5500-720.01-10	SALARIED	49,691	51,599	54,511	112,704	25,845	112,702	112,704	0.00%
101-5500-720.01-20	HOURLY/NON-REPRESENTED	16,029	16,399	13,271	12,546	6,729	12,546	12,546	0.00%
101-5500-720.01-21	HOURLY OT/NON-REPR	3	0	316	0	0	0	0	0.00%
101-5500-720.01-22	HOURLY/NON-REPR./P.T.	90,257	95,182	103,451	62,716	69,955	62,716	67,730	7.99%
101-5500-720.01-31	FICA	11,667	12,415	12,824	13,856	7,303	14,157	14,205	2.52%
101-5500-720.01-32	WI RETIREMENT	4,434	4,424	10,119	8,642	4,637	8,642	8,705	0.73%
101-5500-720.01-51	MEDICAL INSURANCE	15,210	14,871	17,471	38,716	21,705	38,555	42,247	9.12%
101-5500-720.01-52	DENTAL INSURANCE	858	867	963	2,035	294	751	754	(62.95%)
101-5500-720.01-53	GROUP LIFE/DISAB INS	414	408	523	849	515	940	949	11.78%
101-5500-720.01-97	UNEMPLOYMENT COMP	0	0	0	0	0	0	0	0.00%
101-5500-720.02-10	PROF SERVICE/CONTRACTED	10	7	14	100	28	100	100	0.00%
101-5500-720.02-13	ADA MODIFICATIONS	0	0	0	300	0	300	300	0.00%
101-5500-720.02-17	EQUIP RENTAL/CONTRACTED	720	540	461	1,220	401	1,220	1,220	0.00%
101-5500-720.02-21	ELECTRICITY	9,199	6,414	7,354	9,600	3,142	9,000	9,600	0.00%
101-5500-720.02-22	NATURAL GAS	2,529	2,134	2,136	2,800	986	1,311	2,800	0.00%
101-5500-720.02-23	SEWER/WATER/STORM	3,234	3,405	3,570	3,600	1,865	3,730	4,100	13.89%
101-5500-720.02-24	TELEPHONE	957	990	1,006	1,100	866	1,100	1,380	25.45%
101-5500-720.02-40	REPAIR/MAINT SERV/OTHER	1,874	1,757	2,199	2,515	260	2,515	2,515	0.00%
101-5500-720.02-41	BUILDING REPAIR & MAINT	2,380	5,736	7,073	3,675	3,119	3,675	4,950	34.69%
101-5500-720.03-09	CREDIT CARD FEES	2,976	3,467	3,626	4,300	2,275	4,100	4,300	0.00%
101-5500-720.03-10	OFFICE SUPPLIES	513	852	366	1,500	1,161	1,500	400	(73.33%)
101-5500-720.03-20	SUBSCRIPTIONS & DUES	639	1,050	843	780	155	780	980	25.64%
101-5500-720.03-30	MILEAGE/MEALS/LODGING	580	1,241	727	1,550	648	1,000	1,550	0.00%
101-5500-720.03-35	TRAINING	960	275	300	1,940	285	1,940	1,240	(36.08%)
101-5500-720.03-40	OPERATING SUPPLIES	1,835	4,177	4,513	5,303	3,222	5,303	6,953	31.11%
101-5500-720.03-41	POSTAGE/SHIPPING	3,458	3,712	4,430	4,100	2,259	4,868	5,160	25.85%
101-5500-720.03-42	CC OPERATING SUPPLIES	1,923	2,580	2,330	2,200	1,452	2,200	2,400	9.09%
101-5500-720.03-45	LICENSE/FORMS/PRINTING	12,240	12,780	13,360	13,175	7,661	13,175	13,500	2.47%
101-5500-720.03-58	GROUPS MAINTENANCE SUPPL	408	0	0	400	0	0	400	0.00%
101-5500-720.03-72	CRACK SEALING PROGRAM	0	0	0	0	0	0	0	0.00%
101-5500-720.03-81	SPRING PROGRAM	4,551	6,279	11,194	15,318	10,909	10,909	12,046	(21.36%)
101-5500-720.03-82	SUMMER PROGRAM	22,992	22,180	24,675	22,121	14,180	20,000	25,706	16.21%
101-5500-720.03-83	FALL PROGRAM	10,653	15,878	18,557	17,922	506	17,922	17,007	(5.11%)
101-5500-720.03-84	WINTER PROGRAM	6,862	18,483	18,243	19,182	12,488	19,182	19,339	0.82%

EXPENDITURES-Recreation: (cont.)

ACCOUNT NUMBER	ACCOUNT	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD 07/31/24	2024 PROJ	2025 BUDGET	% Change 2024/25
101-5500-720.03-91	PUBLIC SERVICE & EDUCATION	5,565	18,730	19,763	13,500	0	17,280	17,280	28.00%
101-5500-720.08-11	CAPITAL EQUIPMENT-OFFICE	0	0	0	0	0	0	0	0.00%
101-5500-720.08-21	CAP IMPR BUILDING & LAND	0	3,246	0	0	0	0	0	0.00%
	RECREATION	285,621	332,078	360,189	400,265	204,851	394,119	415,066	3.70%
TOTAL EXPENDITURES		1,194,535	1,177,088	1,423,270	1,501,712	647,426	1,460,083	1,538,350	2.44%

NOTES - Park & Recreation:

Revenues:

- 1 **101-5500-491.02-05 Transfer from Special Revenue Funds:** routine transfers proposed in 2024 for disc golf and urban forestry management (tree fund); also use of room tax funds for LED light for sign board at Community Center.
- 2 **101-5500-492.09-00 Transfer from Assigned Balance:** use of fund balance is listed related to each expenditure as noted in the analysis below; increased use of Emerald Ash Borer Assigned Fund Balance to \$25,000 for 2024 (refer to Misc Budget Tab).

Expenditures:

Notes - Staffing for both Parks and Recreation:

- 1 Director of Park & Recreation: 50% Park / 50% Rec (2024 change from 40 / 60)
- 2 Admin Assistant (shared Street/Park-Rec): 30% Street, 25% Park, 25% Recreation, 20% Storm Utility
- 3 Recreation Assistant 250 hours (increase 25 hours)
- 4 Full-Time overtime 192 hours and 22 call hours (same as 2023 and 2024)
- 5 Pager/On-Call pay all staff (F/T and P/T) receive if carrying the on-call phone for weekday and weekend rentals; full time weekends 80 days, part time weekends 50 days, part time weekdays 15 days (same as 2024)
- 6 4 Part-time seasonal park employees - 560 hours each (40 hours for 14 weeks) (same as 2024), increase pay to \$15 / hr
- 7 3 long-term seasonal mowing positions - 700 hours each (same as 2023 and 2024), increase pay range to \$13 / hr to \$15 / hr
- 8 1 long-term seasonal park employee (20 hrs for 52 wks) (same as 2023 and 2024)
- 9 P/T overtime 168 hours (same as 2023 and 2024)

Notes - Parks Expenditures:

- 10 **101-5500-710.02-10 Prof Services/Contracted:** Background Checks - \$50; Native Prairie Contractual - \$2,000
Offset w/ fund balance \$29,000 - Schildt Park Improvement Concept Plan- \$5,000; Rydell Conservacy Dock Removal - \$14,000; Woodland Prairie Park Planning - \$10,000 (Rollover from 2024 Budget)
- 11 **101-5500-710.02-13 ADA Modifications:** \$1,000
- 12 **101-5500-710.02.17 Equip Rent:** Port-a-potties (O'Hauser) - \$760; Port-a-potties (Woodland Prairie) - \$2,280; Copier - main - \$560; Misc. equipment - \$220

Notes - Parks Expenditures: (cont.)

- 13 **101-5500-710.02-34 Site Maintenance:** Dog Waste Bags - \$400; Play Surface - \$9,000; Bench/table Repair (wood, hardware, paint) - \$1,000; Sand, dirt, gravel, etc. - \$2,500; Salt/Ice Melt - \$500; Play Equipment Repair - \$3,000; General - \$2,800; Paint, stain, etc. - \$1,000; Fritse Park Slide Replacement - \$6,000 (offset w/ fund bal)
- 14 **101-5500-710.02-40 Repair/Maint Serv/Other:** Stove Replacement - \$750; Copier (yearly) - \$640; Bug/Insect Control - \$450; Fire Extinguisher Service - \$525; Misc./Unknown - \$750; Parts Cleaner Service - \$825; O'Hauser South Pavilion Painting - \$7,000 (offset w/ fund balance)
- 15 **101-5500-710.02-41 Building Repair & Maintenance:** General (Electrical/Filters/Unknown) - \$3,000; Plumbing Misc. - \$1,600; Fountain/Bubbler Repair Parts - \$400; Vandalism - \$2,500; Fritse-backflow certification - \$150; Fritse-annual furnace maintenance - \$345; Fritse Prev Pit Clean Out - \$400; Fritsch- annual furnace maintenance - \$335
- 16 **101-5500-710.02-93 Drug Screen:** Summer/Seasonal - \$550; Misc Testing - \$450
- 17 **101-5500.710.03-10 Office Supplies** - General - \$400
- 18 **101-5500-710.03-13 Printing/Marketing:** Trail maps - \$425; Volunteer Supplies & Recognition - \$1,000; Banners - \$400; Give-a-ways - \$500; Canva Subscription - \$60
- 19 **101-5500-710.03-20 Subscriptions & Dues:** WPRA - \$150; Arbor Day Foundation - \$25; WI Arborist Assn - \$90; Fox Cities Greenways - \$35; Misc - \$75
- 20 **101-5500-710.03-30 Mileage/Meals/Lodging:** CPSI Course Lodging (Jensen) - \$250; Fall Workshop Lodging (Tauscher) - \$250; Meals - \$150; WPRA - \$400; Misc. (Seasonal/Mowers) - \$160
- 21 **101-5500-710.03-35 Training:** CPSI Course (Jensen)- \$400; Fall Workshop (Tauscher)- \$125; Arborist Conference/Urban Forestry- \$200; WPRA (Tauscher)- \$310
- 22 **101-5500-710.03-40 Operation Disc Golf: Yearly - Expenses:** Pencils - \$400; Basket Repairs - \$200; Scorecards - \$520; Discs - \$500; Fee envelopes - \$1,500; Pass stickers - \$220; Port-a-Potty - \$2,590; Turf Maintenance - \$100; Misc./unknown - \$300; Season Pass Postage - \$200; Credit Card System (Ventek) - \$800
Capital Expenses (current course): Tee Signs - \$2,000; Tee Pads - \$600; Bench Replacement - \$2,000
Capital Expenses (new beginner course): Concrete Pads - \$2,250; Misc./Unknown - \$2,000
- 23 **101-5500-710.03-46 Clothing/Uniform:** F/T Reimbursement- \$1,600 (4 x \$400); P/T Reimbursement (Sell) - \$175; Staff T-shirts- \$480; Staff Sweatshirts- \$205; Director- \$50
- 24 **101-5500-710.03-53 Equipment Maintenance:** Tires/Belts/Oil/Filters - \$3,700; Misc. Repairs - \$5,000; Fork Lift Preventive Maint - \$300; Plow Parts - \$1,200; Tractor Tires - \$1,800; Propane Tank Refills - \$300
- 25 **101-5500-710.03-55 Vehicle Maintenance:** Truck Tires - \$3,542; Tires/Belts/Oil/Filters - \$1,000; General/Unknown - \$2,658
- 26 **101-5500-710.03-57 Custodial/Maintenance Supplies:** Cleaning Supplies/Restroom Supplies - \$7,500
- 27 **101-5500.710.03-58 Grounds Maintenance Supplies:** Replacement Plants - \$300; Annuals - \$300; Herbicide - Parks, Prairie, etc. - \$1,500; Garlon-Buckthorn - \$700; Fritse Plantings/Mulch/Stone - \$2,500; Straw - \$200; Seed/Fertilizer Application - \$5,500; Misc. Supplies - \$800
- 28 **101-5500-710.03.72 Crack/Seal Coat:** Misc. Crack Sealing Repairs - \$2,500
Offset w/ fund balance \$27,500; Fritsch Park (crack seal) - \$4,500; O'Hauser South (crack seal) - \$16,000; O'Hauser North (crack seal and seal coat) - \$7,000
- 29 **101-5500-710.03.78 Urban Forestry:** Tree Replacement - \$5,000 (offset from SRF 205 Tree Planting Fund); Park/Trail Tree Removal (Non-Ash) - \$3,500; Park/Trail Tree Removal (Ash) - \$25,000 (offset with \$25,000 EAB Fund); Fritsch Park EAB Treatment - \$100
- 30 **101-5500-710.03-79 Trail Maintenance:** Crack Fill/Seal Coat (areas TBD)- \$18,500; Friendship Trail Fence/Nature Trails - \$1,000; Trestle Trail - \$1,000; General/Misc. - \$300

Notes - Parks Expenditures: (cont.)

- 31 **101-5500-710.03-90 Other Supplies & Expenses:** Routine/Misc. Supplies - \$2,750; Paint brushes, sand paper & supplies - \$300; Trimmer - \$300; Volunteer Supplies (gloves, eye protection, etc.) - \$500; Vball/Bag Toss/Ping Pong Supplies - \$400; Safety Supplies/Equip (ear, eye, etc.) - \$750; Tools for shop (grease gun kit, impact set) - \$1,300, Hand Tools - \$1,000; Chain saw safety equip (Chaps/Helmet) - \$300; Chain Saw - \$300
- 32 **101-5500-710.08-12 Capital Equipment - Vehicles:** Purchase SUV dedicated to Park and Rec Departments (offset with Fund Balance)
- 33 **101-5500-710.08-31 Cap Parks Misc:** 3 Palisades Park Security Cameras - \$6,000; 1 Covered Picnic Table (Butte des Morts) - \$8,000; Garbage Cans & Lids - \$5,000; O'Hauser North/South LED Upgrade - \$1,000; Picnic Table Replacement (year 3 of 5) - \$22,000 (offset w/ fund balance)

Notes - Recreation:

- 35 **101-5500-720.02-10 Professional Services:** Background Checks - \$100
- 36 **101-5500-720.02-13 ADA Modifications:** Continual modifications for ADA compliance - \$300
- 37 **101-5500-720.02-17 Equipment/Contracted:** Office Copier - \$560; Community Center Mats - \$660
- 38 **101-5500-720.02-40 Repair/Maint Ser/Other:** Office Copier (Annual) - \$640; Floor Waxing (All) - \$1,500; Carpet and Chair Cleaning - \$75; Wall Divider Maint - \$300
- 39 **101-5500-720.02-41 Building Repair & Maint:** Insect Spraying - \$600; Bi-annual HVAC - \$500; Annual Station Monitoring - \$600; Annual Sprinkler System - \$110; Misc. Unknown - \$1,500; Fire Extinguishers - \$450; Fire Alarm Testing - \$300; Air Filters - \$140, Community Center LED sign \$750 (funded by Room Tax funds)
- 40 **101-5500-720.03-09 Credit Card Fees:** budget remains the same but may be more due to additional usage at boat launch and disc golf
- 41 **101-5500-720.03-10 Office Supplies:** General - \$400
- 42 **101-5500-720.03-20 Subscriptions & Dues:** NRPA - \$180; WPRA - \$300; USTA - \$35; Sam's Club - \$135; Misc. - \$130; Scheduling Application/Software - \$200
- 43 **101-5500-720.03-30 Miles/Meals/Lodging:** Fall Workshop Lodging (Geiser) - \$250; WPRA Lodging (Geiser/Zak)- \$800; Meals - \$300; Misc. - \$200
- 44 **101-5500-720.03-35 Training:** Fall Workshop - (Geiser) - \$100; WPRA - (Geiser & Zak) - \$620; Great Lakes/CPSI Course (Geiser) - \$400; Playground Leaders Workshop - \$120
- 45 **101-5500-720.03-40 Operational Supplies:** Staff Shirts - \$288; Sweatshirts - \$255; Long Sleeved - \$160; Promotional Supplies - \$1,000; Preschool Program Supplies - \$500; Special Event Program Supplies - \$1,000; Community Center (Misc.) - \$1,500; Parade of Lights (Float/Candy) \$600; First Aid Kit Restock - \$150; TV Screens (Robin & Maple) - \$1,500 (offset w/ fund balance)
- 46 **101-5500-720.03-41 Postage/Shipping:** 2 Rec Guides - \$5,100; FFKR Neighborhood Mailing \$60
- 47 **101-5500-720.03-42 CC Supplies:** Cleaning/Janitorial - \$1,700; Misc. - \$700
- 48 **101-5500-720.03-45 Printing/Marketing:** Spring/Summer - \$6,000, Fall/Winter - \$5,500; Music License - \$400; Mics. \$300; Constant Contact Subscription - \$1,200; Canva Subscription - \$100
- 49 **101-5500-720.03-58 Grounds Maintenance Supplies:** Turf Maintenance/Plants - \$400
- 50 **101-5500-720.03.72 Crack/Seal Coat:** none in 2025
- 51 **101-5500-720.03-91 Public Service & Education:** WPRA Ticket Reimbursement - \$17,280

POLICE

Program Description:

The police department performs such duties as patrolling the 12.3 square miles (or 110 miles of roadway) within the Village on a 24 hours per day/seven (7) days per week basis, completing incident and accident reports (approximately 7,139 per year), assisting citizens and motorists with all law enforcement matters, enforcing the laws of the State of Wisconsin and the ordinances of the Village of Fox Crossing, assisting other departments such as Probation and Parole, participating in positive community relations, and providing a safe environment in which to live and work.

2024 Program Goals and Accomplishments:

- 1 Implemented full PowerDMS suite
- 2 Increased amount of supervision by implementing a Sergeant program
- 3 Held a another successful National Night Out event with the community
- 4 Community Service Officer (CSO) program was expanded and responsibilities increased
- 5 Neenah High School and School Resource Officer (SRO) first year completed
- 6 Assumed primary agency responsibility for all incidents on the Hwy 10, Hwy 441, and Interstate 41 within the Village of Fox Crossing boundaries from Winnebago County after the Sheriff's Office announced they were transferring this service responsibility to FCPD
- 7 Expanded our squad car fleet to increase the longevity of the squads

2025 Program Goals & Objectives

- 1 Work with Village Administration to update facility space and needs to growing department
- 2 Monitor data and assess needs for additional SRO's
- 3 Evaluate Equipment Replacement Fund and vehicle fleet needs
- 4 Finalize succession planning for anticipated staffing changes

REVENUES:

ACCOUNT NUMBER	ACCOUNT	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD 07/31/24	2024 PROJ	2025 BUDGET	% Change 2024/25
101-5200-431.09-00	FEDERAL GRANT - PD	0	0	24,916	0	15,403	20,000	20,000	100.00%
101-5200-432.09-00	MISC PUBLIC SAFETY GRANTS/AID-PD	6,808	3,680	9,364	4,640	0	4,960	9,000	93.97%
101-5200-431.02-00	LAW ENFORCEMENT:COPS UNIVERS	0	0	0	0	0	0	0	0.00%
101-5200-433.02-02	POLICE ENFORCEMENT GRANTS	0	0	0	0	0	0	0	0.00%
101-5200-434.01-01	INTERGOVERNMENTAL: NJSD			46,250	92,500	46,250	96,046	99,592	7.67%
101-5200-439.02-09	OTHER GRANTS - MISC - PD	1,788	0	0	0	0	0	0	0.00%
101-5200-451.01-00	FINES & PENALTIES	82,768	86,507	88,083	95,000	71,898	110,000	110,000	15.79%
101-5200-451.02-00	WITNESS FEES	5	172	0	0	0	0	0	0.00%
101-5200-452.01-00	PARKING VIOLATIONS	12,610	12,099	13,689	12,000	10,947	13,000	13,000	8.33%
101-5200-452.02-00	OWI - BLOOD DRAW FEE	1,813	1,877	1,292	2,000	1,322	1,800	2,000	0.00%

REVENUES (cont.):

ACCOUNT NUMBER	ACCOUNT	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD 07/31/24	2024 PROJ	2025 BUDGET	% Change 2024/25
101-5200-469.01-03	FALSE ALARM FEES - PD	100	150	0	0	0	0	0	0.00%
101-5300-469.02-00	WEED CONTROL	625	1,295	1,860	4,500	3,475	4,000	4,500	0.00%
101-5200-461.01-02	LAW ENFORCE/COPY/DOC FEES	460	605	552	500	625	625	500	0.00%
101-5200-480.02-01	SALE OF TOWN EQUIPMENT: PD	4,510	0	750	0	0	0	0	0.00%
101-5200-480.08-11	DONATIONS & CONTRIBUTIONS - PD	0	0	63,608	2,775	2,500	3,000	0	(100.00%)
101-5200-480.09-02	MISC REVENUE: PUBLIC SAFETY-PD	8,125	2,924	16,800	5,000	3,139	5,000	5,000	0.00%
101-5200-491.02-02	TRANS FROM GREAT GRANT FUND	0	0	0	0	0	0	0	0.00%
101-5200-491.02-05	TRANS FROM NEIGHBORHOOD WATCH - PD	0	0	0	479	0	479	0	(100.00%)
101-5200-491.02-05	TRANS FROM K9 DONATIONS - PD	8,555	9,214	3,136	10,825	0	10,000	11,040	1.99%
101-5200-491.02-05	TRANS FROM FED EQUITABLE SHARING - PD	0	0	0	0	0	0	0	0.00%
101-5500-491.02-05	TRANSFER FROM DONATIONS	0	0	0	0	0	0	0	0.00%
101-5200-492.09-00	TRANS FR ASSIGNED BALANCE	0	0	0	217,509	0	0	145,076	(33.30%)
	Subtotal (Program Revenues)	128,167	118,523	270,301	447,728	155,559	268,910	419,708	5.85%
	<i>Undesignated Rev. to Balance</i>	<i>656,960</i>	<i>722,757</i>	<i>695,256</i>	<i>916,434</i>	<i>223,667</i>	<i>933,590</i>	<i>1,012,194</i>	<i>10.45%</i>
	<i>LEVY to Balance</i>	<i>3,071,529</i>	<i>2,991,307</i>	<i>3,421,121</i>	<i>3,545,268</i>	<i>2,135,689</i>	<i>3,605,012</i>	<i>3,506,531</i>	<i>(1.09%)</i>
	TOTAL REVENUES	3,856,656	3,832,587	4,386,678	4,909,430	2,514,915	4,807,512	4,938,433	0.59%

EXPENDITURES:

ACCOUNT NUMBER	ACCOUNT	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD 07/31/24	2024 PROJ	2025 BUDGET	% Change 2024/25
101-5300-660.02-10	PROF SERVICE/CONTRACTED	770	2,423	2,098	4,500	1,466	3,250	4,500	0.00%
	*WEED & NUISANCE CONTROL	770	2,423	2,098	4,500	1,466	3,250	4,500	0.00%

EXPENDITURES:

ACCOUNT NUMBER	ACCOUNT	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD 07/31/24	2024 PROJ	2025 BUDGET	% Change 2024/25
101-5200-610.01-10	SALARIED	671,453	634,746	727,348	884,660	409,843	759,672	708,927	(19.86%)
101-5200-610.01-15	SALARIED OVERTIME	32,962	42,595	54,610	23,220	11,568	22,088	19,082	(17.82%)
101-5200-610.01-20	HOURLY/NON-REPRESENTED	182,825	169,241	148,481	203,925	70,914	200,234	203,924	0.00%
101-5200-610.01-21	HOURLY OT/NON-REPR	9,252	7,702	3,434	15,109	1,766	3,384	3,800	(74.85%)
101-5200-610.01-22	HOURLY/NON-REPR./P.T.	27,816	22,143	28,311	37,820	19,343	38,311	39,920	5.55%
101-5200-610.01-26	HOURLY/POLICE UNION	1,384,515	1,391,418	1,571,322	1,671,616	936,831	1,742,000	1,864,030	11.51%
101-5200-610.01-27	HRLY OT/POL UNION	138,266	165,947	149,660	104,671	69,253	119,600	115,974	10.80%
101-5200-610.01-28	ED INCENTIVE/POLICE UN	13,200	17,200	17,200	8,600	4,000	8,000	7,000	(18.60%)
101-5200-610.01-31	FICA	180,837	181,514	199,033	216,189	110,786	213,050	213,868	(1.07%)
101-5200-610.01-32	WI RETIREMENT	279,746	280,444	343,410	400,718	207,514	393,724	421,960	5.30%

EXPENDITURES: (cont.)

ACCOUNT NUMBER	ACCOUNT	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD 7/31/2024	2024 PROJ	2025 BUDGET	% Change 2024/25
101-5200-610.01-40	PER DIEM	718	613	613	700	350	700	700	0.00%
101-5200-610.01-51	MEDICAL INSURANCE	579,104	523,611	571,612	658,736	354,375	628,709	687,346	4.34%
101-5200-610.01-52	DENTAL INSURANCE	30,261	29,709	31,578	35,699	18,446	32,828	33,359	(6.55%)
101-5200-610.01-53	GROUP LIFE/DISAB INS	16,885	15,522	18,341	19,733	9,853	19,207	19,159	(2.91%)
101-5200-610.01-97	UNEMPLOYMENT COMP	1,823	0	(79)	0	0	0	0	0.00%
101-5200-610.02-10	PROF SERVICE/CONTRACTED	8,704	8,402	10,019	22,060	5,563	22,060	21,960	(0.45%)
101-5200-610.02-17	EQUIP RENTAL/CONTRACTED	3,092	3,152	3,002	3,972	1,986	3,972	3,972	0.00%
101-5200-610.02-25	TIME SYSTEM	0	0	0	0	0	0	0	0.00%
101-5200-610.02-40	REPAIR/MAINT SERV/OTHER	20,939	19,298	17,469	16,125	13,369	16,125	16,630	3.13%
101-5200-610.02-93	DRUG & ALCOHOL TESTING	770	720	567	1,200	405	1,200	1,200	0.00%
101-5200-610.03-10	OFFICE SUPPLIES	3,234	10,218	8,392	21,725	1,990	21,725	20,325	(6.44%)
101-5200-610.03-20	SUBSCRIPTIONS & DUES	2,210	2,018	2,419	4,010	1,699	4,010	3,650	(8.98%)
101-5200-610.03-25	LEGAL & DISPLAY ADS	0	0	0	100	0	100	100	0.00%
101-5200-610.03-30	MILEAGE/MEALS/LODGING	1,092	1,719	5,378	9,620	2,553	9,620	8,397	(12.71%)
101-5200-610.03-35	TRAINING	9,616	7,957	15,341	15,930	7,906	15,930	17,110	7.41%
101-5200-610.03-40	OPERATING SUPPLIES	27,665	36,503	55,107	51,118	30,299	48,343	49,498	(3.17%)
101-5200-610.03-41	POSTAGE/SHIPPING	958	993	860	1,200	699	1,200	1,200	0.00%
101-5200-610.03-43	ACCREDITATION/AWARDS	1,839	1,009	1,479	1,800	126	1,800	1,800	0.00%
101-5200-610.03-44	REGIS SUSPENSION FEES	294	255	369	600	243	600	600	0.00%
101-5200-610.03-45	LICENSE/FORMS/PRINTING	738	1,097	634	1,375	249	1,375	1,375	0.00%
101-5200-610.03-46	CLOTHING/UNIFORM ALLOW	11,499	22,253	29,871	23,391	10,775	23,391	20,090	(14.11%)
101-5200-610.03-53	EQUIPMENT MAINTENANCE	5,968	6,578	5,064	7,760	3,779	7,760	6,910	(10.95%)
101-5200-610.03-55	VEHICLE MAINTENANCE	11,682	17,956	27,073	17,000	20,676	20,000	20,000	17.65%
101-5200-610.03-90	K9 OPERATING SUPPLIES	3,826	3,671	2,997	7,325	4,675	7,325	7,540	2.94%
101-5200-610.03-91	PUBLIC SERVICE & EDUCATION	1,436	1,281	1,495	1,979	0	1,500	2,000	1.06%
101-5200-610.03-92	INVESTIGATIVE EXPENSES	21,222	17,150	14,077	31,000	21,550	31,000	32,800	5.81%
101-5200-610.03-93	MEDICAL EXAMS	0	0	0	1,200	0	1,200	1,200	0.00%
101-5200-610.03-98	PERSONNEL RECRUITMENT	1,558	4,691	4,021	4,275	2,193	2,500	14,275	233.92%
101-5200-610.08-19	CAP IMPR BUILDING & LAND	0	0	0	0	0	0	0	0.00%
101-5200-610.08-53	VEHICLES (CAP)	0	0	0	164,548	159,338	164,548	97,000	(41.05%)
101-5200-610.08-54	CAPITAL EQUIPMENT-OTHER	0	5,559	63,608	0	0	0	0	0.00%
101-5200-610.08-55	CAPITAL REPLACEMENT FUND	0	0	0	0	0	0	0	0.00%
101-5200-610.09-20	TRANSFER TO SPEC REV FUND	0	0	0	7,492	0	7,492	0	(100.00%)
101-5200-610.09-42	TRANSFER TO REPLACEMENT FUND-402	168,651	177,702	252,562	211,229	0	211,229	249,752	18.24%
LAW ENFORCEMENT		3,856,656	3,832,587	4,386,678	4,909,430	2,514,915	4,807,512	4,938,433	0.59%
TOTAL EXPENDITURES		3,857,426	3,835,010	4,388,776	4,913,930	2,516,381	4,810,762	4,942,933	0.59%

NOTES:

Revenues:

- 1 **101-5200-491-02-05: Transfer from K9 Donations** - Donations are transferred from the Special Revenue Fund K9 donation account for the General Fund K9 program expenditures, which include payroll, supplies and vehicle expenditures. As of 12/31/22, there is \$25,654.15 available in the K9 SRF.
- 2 **101-5200-434.01-01: Misc Revenue: School Resource Officers** - Reimbursement amount from Neenah Joint School District for the School Resource Officers. Original agreement (23-24 school year) was for NJSD to pay \$92,500 for the school year with adjustment for salary and benefits each of the next two years. The 24-25 school year rate is \$99,592.

Expenditures:

- 1 The Police Department consists of 31 sworn staff; the Police Chief, the Captain, 5 Lieutenants, 3 Detectives, 4 Sergeants, 3 Special Assignment Officers, and 14 Officers. The non-sworn staff consist of the Police Administrative Assistant, 3 Communication Technicians, 3 part-time Community Service Officers, and crossing guards.
Changed during 2024 was restructuring to add 4 Sergeant positions (Hourly Police Union) and eliminating 2 Patrol Lieutenant (Salaried) and 2 Patrol Officer (Hourly Police Union) positions.
- 2 **101-5200-610-01-15: Salaried Overtime** - 329 hours OT (unchanged since 2021)
- 3 **101-5200-610-01-21: Non-Rep Hourly Overtime** - 100 hours OT (decrease of 305.25)
- 4 **101-5200-610-01-22: Hourly Non-Rep Part-Time** - Crossing Guards and Community Service Officers (1,560 hrs same as 2024)
- 5 **101-5200-610-01-26: Police Union Wages** - New contract effective 01/01/24; includes restructuring noted in Note 1
- 6 **101-5200-610-01-27: Police Union Overtime** - 1,900 hours OT (unchanged since 2021)
- 7 **101-5200-610-02-10: Professional Services** - \$600 Background Checks (2025 Non-Renewal Year), \$3,500 OWI blood tests, \$3,700 Fox Valley Humane Assoc, \$500 misc contract services, \$600 translator services, \$2,310 TIME System dues (\$60 / mo + \$4.24 / mo / officer (31)), \$10,750 Ascent Mental Health and Well Being.
- 8 **101-5200-610-02-40: Repair Service/Maint/Other** - \$7,200 RMS Maintenance contracts/costs, \$1,000 Copiers, \$2,500 TAWS/QMON/ELERT CAD Search Software, \$1,000 BEAST inventory maintenance, \$2,730 Portable Radio Maintenance, \$200 Idemia Morpho Dent Fingerprint Scanner, \$1,000 Livescan / Thales fingerprint software, \$1,000 Miscellaneous Repairs
- 9 **101-5200-610-03-10: Office Supplies** - \$1,200 General Supplies, \$1,350 (3) Office Chairs, \$175 Treadmill for Command Center desk, \$2,000 Hallway Pictures/Graphics (rollover offset with fund balance) and \$15,600 Command Center Remodel (rollover offset with fund balance)
- 10 **101-5200-610-03-20: Subscriptions & Dues** - annual dues and subscriptions
- 11 **101-5200-610-03-30: Miles/Meals/Lodging & 101-5200-610-03-35: Training** - Mid-State Organized Crime Info Center (MOCIC), WI Community Oriented Policing Conf (Wiechman), WI Crime Prevention Practitioners Assoc (Wiechman), WI Assoc of Homicide Invest. (Gustafson), Law Enforcement Admin Professional Conf (Le Mahieu), WI Chiefs Winter Conference (2), WI Assoc. of SWAT Personnel Conf (2), Together for Children Conf (Denson), Mobile Device Examiner Incidentals (Gustafson) - out of State in Hoover AL, WI Field Training Officer Assoc. Conference (2), WI Leadership in Police Organization (2), WI Identification Assoc. Conference (Wiechman), Northeast WI Homicide Conference (Denson), All Other
- 12 **101-5200-610-03-40: Operating Supplies** - \$4,575 base amount for \$200 batteries, \$100 meeting supplies, \$450 medical supplies, \$125 disposable blankets, \$200 road flares, \$325 TraCS paper, \$250 firearm cleaning supplies, \$500 Taser Cartridges/Equip/Targets/etc., \$4,450 ammo and training rounds (rollover \$2,500 from 2024), \$16,000 Portable Radio & programming (3 radios - \$10,500 (2 radios) offset with fund balance), \$650 Ballistic Helmet (1) - 960, \$151 TRL-1 Handgun Light (2), \$10,250 Body Worn Cameras, License & Mounts (8), \$1,650 BWC Docking Station, \$500 Streamlight replacement flashlights (3), \$600 Tactical Readiness Bag (4), \$1,600 WRAP Restraint, \$520 LifeVac EMS Choking Kits (8), \$150 Firearms Shot Timer, \$280 Metal Detector, \$2,568 Drivers License Scanners (6), \$440 Tint Meters (4), \$2,200 Ultrasonic Gun/Parts Cleaner & Solution, \$220 AR15 Dry Fire Trainer, \$1,000 Airsoft Training Kit (6), \$600 Emergency Scene Signage (2)

NOTES: (cont.)

- 13 **101-5200-610-03-43: Accreditation & Awards** - \$1,000 Citizen Awards Recognition, Employee Retirement gift, and National Police Week, \$600 Accreditation Annual Fee, \$200 Miscellaneous Supplies
- 14 **101-5200-610-03-46: Clothing/Uniform Allowance** - \$4,100 Base Amount for: 3 Comm Techs (\$200/ea), and 5 Lieutenants, Captain & Chief (\$500/ea). Account also includes \$5,040 Body Armor Replacements (6), \$1,950 MOLLE vests (6), \$600 Crossing Guard Equipment/Uniform and \$500 Badge Replacements and Repairs, and \$500 miscellaneous. If needed, offset with fund balance: \$6,000 new Patrol Officer Equipment and Uniform (2) and \$700 new Community Service Officers Uniform (2)
- 15 **101-5200-610-03-53: Equipment Maintenance** - Base Amount of \$7,760 for: \$400 Office Equipment Maintenance, \$500 Fire Extinguishers, \$1,000 In-Squad Camera & Radar Repairs, \$350 Speech Mic and/or Headphones, \$2,210 All Other Equipment Maintenance, \$750 AED Replacement pads, \$1,700 Portable Radio Batteries (\$170ea)
- 16 **101-5200-610-03-90: K9 Supplies & Expenses** - \$5,545 Base amount for supplies, training, misc expenses, and equipment/software maintenance, \$1,300 Dog Food & Herbs, \$525 WELCHA K-9 Conference, \$170 Ace Watch Dog vehicle alarm system
- 17 **101-5200-610-03-91: Public Service and Education** - \$2,000 Base amount (offset \$476 fund balance from 2024 neighborhood watch fund 205; one-time increase)
- 18 **101-5200-610-03-92: Investigative Expenses** - \$3,200 Base amount for evidence supplies, investigation travel, equipment/software maintenance, and misc other investigative expenses, \$1,000 TLO (replace Leads Online), \$2,000 Video Redaction Software, \$18,000 FLOCK Cameras (6), \$1,300 FLOCK install (2) (offset with fund balance), \$1,000 power tools, lights & batteries, \$4,000 Cell Phone Forensics (cost share w/Outagamie Cty Sheriff), \$800 Trail Camera, battery & cell service (2), \$1,500 Forensic Computer Rebuild (offset with fund balance)
- 19 **101-5200-610-03-98: Personnel Recruitment** - \$4,275 Base amount, \$10,000 leadership recruitment (offset with fund balance)
- 20 **101-5200-610-08-53 Vehicles** - \$97,000 for one new fully equiped patrol squad to increase the size of the patrol fleet (offset with fund balance)

STREET

Statement of Purpose:

This department, through engineering, streets, street lighting, transportation, and equipment replacement program, is responsible for the maintenance of approximately 110 miles of Village road, street department vehicles and the equipment and administration and implementation of all phases of a Public Works Department, along with maintaining good working conditions to perform such duties.

Program Description(s):

The Street Department performs such duties as snow and ice removal, street sweeping, installation and repair of street signs, road repair, ditching, brush chipping, tree and brush control, roadside weed cutting, shouldering, storm sewer and inlet repairs.

2024 Program Accomplishments:

- 1 Completed street improvement projects (resurfacing, chip sealing, crack sealing)
- 2 Reconstructed Jacobsen Road from CTH CB to Irish Road
- 3 Amended the Driveway Apron Policy to add clarifications and options for replacement
- 4 Continued to improve Village leaf pick up program

2025 Program Goals & Objectives:

- 1 **GOAL:** Recodification of Chapter 337 Streets and Sidewalks regarding all the new changes and updates
OBJECTIVE: Work with the Village staff, Village residents and contractors with the recodification of Chapter 337 Streets and Sidewalks through meetings and notices with changes in policies, fees, permits and new requirements
- 2 **GOAL:** Continue improving customer service and communications for street related matters with Village residents and Street Department staff
OBJECTIVE: Improve written communications via the Village's website and inform departmental staff of project status and street related information by additional meetings and/or email postings
- 3 **GOAL:** Improvement to Chipping Program
OBJECTIVE: Improve efficiency of Chipping Program and by introducing additional fees and modifying Summer and Fall programs.

REVENUES:

ACCOUNT NUMBER	ACCOUNT	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD 07/31/24	2024 PROJ	2025 BUDGET	% Change 2024/25
101-5300-420.02-00	STREET LIGHTING ASSESSMENT	18,831	20,113	20,702	20,500	13,522	13,522	17,000	(17.07%)
101-5300-431.03-02	ELDERLY & BUS TRANS. AID - FEDERAL	34,265	94,186	92,281	120,385	7,752	94,924	115,884	(3.74%)
101-5300-431.09-00	FEDERAL GRANT - SD	0	0	0	0	0	0	0	0.00%
101-5300-432.09-00	MISC STATE GRANT	0	0	0	0	0	0	0	0.00%
101-5300-432.01-02	ELDERLY & BUS TRANS. AID - STATE	98,808	131,182	92,279	103,274	8,253	95,425	98,374	(4.74%)
101-5300-432.01-01	STATE AID-HWY AIDS	745,238	808,718	841,410	883,864	662,996	883,995	883,864	0.00%
101-5300-432.01-03	FUEL TAX REFUND	1,082	1,483	674	1,300	0	650	750	(42.31%)
101-5300-435.01-00	INTERGOVERNMENTAL: OTHER MUNICIPALITY			48,845	0	0	0	0	0.00%
101-5300-463.01-00	RENT-TOWN PROPERTY: VEHICLES	30,582	6,493	13,260	22,000	0	13,500	17,500	(20.45%)
101-5200-440.03-12	STREET EXCAVATION PERMITS	5,600	4,550	31,291	5,500	16,300	24,000	20,000	263.64%
101-5300-469.04-01	SIGNALIZATION	1,167	2,359	1,445	1,800	718	1,200	1,800	0.00%

REVENUES: (cont.)

ACCOUNT NUMBER	ACCOUNT	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD 7/31/2024	2024 PROJ	2025 BUDGET	% Change 2024/25
101-5300-480.02-01	SALE OF TOWN EQUIPMENT: SD	0	0	0	0	0	0	0	0.00%
101-5300-480.09-00	MISC REVENUE: PUBLIC WORKS	72,133	29,281	17,351	30,000	53,438	54,000	30,000	0.00%
101-5300-491.02-01	TRANS FROM GARBAGE FUND	136,354	128,926	145,600	141,766	0	135,000	155,552	9.72%
101-5300-491.04-01	TRANSFER FROM CAPITAL PROJECTS	667,558	500,000	500,000	527,500	0	527,500	775,000	46.92%
101-5300-492.04-01	TRANSFER FROM SETTLEMENT FUNDS-S	0	0	0	0	0	0	0	0.00%
101-5300-492.09-00	TRANSFER ASSIGNED BALANCE - SD	0	0	0	324,956	0	0	206,000	(36.61%)
	Subtotal (Program Revenues)	1,811,618	1,727,291	1,805,138	2,182,845	762,979	1,843,716	2,321,724	6.36%
	<i>Undesignated Rev. to Balance</i>	<i>157,988</i>	<i>197,801</i>	<i>218,274</i>	<i>172,999</i>	<i>80,534</i>	<i>224,803</i>	<i>182,867</i>	<i>5.70%</i>
	<i>LEVY to Balance</i>	<i>738,654</i>	<i>818,650</i>	<i>1,074,051</i>	<i>669,256</i>	<i>768,980</i>	<i>868,067</i>	<i>633,502</i>	<i>(5.34%)</i>
	TOTAL REVENUE:	2,708,260	2,743,742	3,097,463	3,025,100	1,612,493	2,936,586	3,138,093	3.74%

EXPENDITURES:

ACCOUNT NUMBER	ACCOUNT	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD 7/31/2024	2024 PROJ	2025 BUDGET	% Change 2024/25
101-5300-650.01-10	SALARIED	82,211	84,250	83,097	78,300	45,509	82,331	77,485	(1.04%)
101-5300-650.01-20	HOURLY/NON-REPRESENTED	296,221	350,406	359,068	359,737	205,721	349,733	360,049	0.09%
101-5300-650.01-21	NON-REP OT	26,614	20,519	30,172	22,204	9,673	17,333	20,884	(5.94%)
101-5300-650.01-22	HOURLY/NON-REPR./P.T.	3,762	4,608	0	20,664	0	0	10,800	(47.74%)
101-5300-650.01-31	FICA	29,648	33,656	35,086	34,422	18,731	32,268	33,856	(1.64%)
101-5300-650.01-32	WI RETIREMENT	27,216	29,610	31,674	31,756	17,929	31,008	31,860	0.33%
101-5300-650.01-51	MEDICAL INSURANCE	125,877	134,230	163,532	151,614	101,269	167,147	152,882	0.84%
101-5300-650.01-52	DENTAL INSURANCE	6,728	7,428	7,532	8,120	4,319	6,709	7,305	(10.04%)
101-5300-650.01-53	GROUP LIFE/DISAB INS	2,899	3,422	3,527	3,341	1,876	3,093	3,386	1.35%
101-5300-650.02-10	PROF SERVICE/CONTRACTED	15,214	15,959	18,345	22,150	14,848	24,700	23,500	6.09%
101-5300-650.02-12	EMPLOYEE ASSISTANCE PROG	241	248	256	241	220	241	250	3.73%
101-5300-650.02-14	ENGINEERING	58,052	38,187	54,535	25,500	2,270	45,000	25,500	0.00%
101-5300-650.02-17	EQUIP RENTAL/CONTRACTED	1,631	1,304	921	4,572	5,702	6,000	4,572	0.00%
101-5300-650.02-33	SHOULDERING	7,000	1,965	7,000	7,000	0	7,000	7,000	0.00%
101-5300-650.02-40	REPAIR/MAINT/OTHER	1,140	346	567	700	374	700	700	0.00%
101-5300-650.02-93	DRUG & ALCOHOL TESTING	604	972	1,091	600	502	600	600	0.00%
101-5300-650.03-25	LEGAL & DISPLAY ADS	543	322	723	900	468	700	900	0.00%
101-5300-650.03-31	GASOLINE/FUEL	125,421	177,411	155,831	170,000	81,652	153,152	165,000	(2.94%)
101-5300-650.03-35	TRAINING	400	270	455	800	48	448	800	0.00%
101-5300-650.03-40	OPERATING SUPPLIES	13,777	15,795	12,827	14,890	7,853	14,890	14,890	0.00%
101-5300-650.03-41	POSTAGE/SHIPPING	78	68	57	125	100	200	200	60.00%
101-5300-650.03-46	CLOTHING/UNIFORM ALLOW	1,750	2,294	2,591	2,700	245	2,700	3,400	25.93%
101-5300-650.03-53	EQUIPMENT MAINTENANCE	700	1,584	654	1,000	185	500	1,000	0.00%

EXPENDITURES: (cont.)

ACCOUNT NUMBER	ACCOUNT	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD 7/31/2024	2024 PROJ	2025 BUDGET	% Change 2024/25
101-5300-650.03-54	SNOW/ICE EQ. MAINTENANCE	9,869	9,128	8,229	9,225	5,240	9,225	9,225	0.00%
101-5300-650.03-55	VEHICLE MAINTENANCE	84,358	71,338	57,702	47,704	38,353	50,000	50,000	4.81%
101-5300-650.03-71	CHIP SEALING PROGRAM	0	0	0	0	0	0	0	0.00%
101-5300-650.03-72	CRACK SEALING PROGRAM	40,500	40,500	40,000	40,000	43,456	39,999	40,000	0.00%
101-5300-650.03-73	RESURFACING PROGRAM	667,532	486,394	746,463	777,500	505,614	777,500	750,000	(3.54%)
101-5300-650.03-74	ROAD REPAIRS	7,956	107,629	144,586	150,000	97,542	130,000	150,000	0.00%
101-5300-650.03-75	SALT & CHIPS	141,477	110,072	138,347	175,000	83,664	120,000	175,000	0.00%
101-5300-650.03-76	SIGNS & PAVEMENT MARKINGS	35,733	18,793	20,175	33,468	5,586	33,468	33,468	0.00%
101-5300-650.03-77	TRAFFIC SIGNAL MAINTENANCE	7,877	13,788	4,800	5,000	5,415	8,000	5,000	0.00%
101-5300-650.03-78	TREE & BRUSH CONTROL	0	321	0	1,000	0	700	1,000	0.00%
101-5300-650.03-93	MEDICAL EXAMS	1,209	417	202	400	736	900	400	0.00%
101-5300-650.08-31	CAPITAL PROJECTS - STREET MISC	0	0	0	0	0	0	0	0.00%
101-5300-650.08-46	CAP SIGNS, SIGNALS, & MARK	0	732	110,471	0	0	0	0	0.00%
101-5300-650.08-53	VEHICLES (CAP)	0	0	0	0	0	0	125,000	100.00%
101-5300-650.08-54	CAPITAL EQUIPMENT-OTHER	167,558	100,882	15,500	0	0	0	71,000	100.00%
101-5300-650.08-55	CAPITAL REPLACEMENT FUND	0	0	0	0	0	0	0	0.00%
101-5300-650.09-42	TRANSFER TO REPLACEMENT FUND-402	223,226	393,015	304,138	280,052	0	280,052	265,832	(5.08%)
	STREETS	2,225,766	2,277,863	2,560,154	2,480,685	1,305,100	2,396,297	2,622,744	5.73%
101-5300-651.02-21	ELECTRICITY	224,605	201,583	234,157	216,020	127,210	231,000	205,000	(5.10%)
	STREET LIGHTING	224,605	201,583	234,157	216,020	127,210	231,000	205,000	(5.10%)
101-5300-671.02-10	FIXED RT/ADA PARATRANSIT	254,753	255,004	300,810	312,246	179,018	306,888	301,788	(3.35%)
101-5300-672.02-10	ELDERLY TRANSPORTATION	3,136	9,292	2,342	16,149	1,165	2,402	8,561	(46.99%)
	TRANSPORTATION	257,889	264,296	303,152	328,395	180,183	309,290	310,349	(5.50%)
	TOTAL EXPENDITURES	2,708,260	2,743,742	3,097,463	3,025,100	1,612,493	2,936,586	3,138,093	3.74%

Expenditures

- Director of Public Works: 32.5% Street, 32.5% Storm Utility, 25% Water Utility, 10% Wastewater Utility
- Street Superintendent: 50% Street / 50% Storm Utility; Street Foreman (vacant): 50% Street / 50% Storm Utility
- Admin Assistant (shared Street/Park-Rec): 30% Street, 25% Park, 25% Recreation, 20% Storm Utility
- Maintenance Worker-Storm Water Technician/Street Worker: 20% Village, 80% Storm
- Maintenance Worker (7)-Street: 80% Village, 20% Storm;
- Maintenance Worker-Street: 288 hrs OT, 180 hrs Dbl OT, 140 hrs Call Time
- Part time positions = 600 hrs at \$18.00/hr for CDL employee, non CDL paid at lower rate, can use more hours as long as the budget is not exceeded (reduced 548 hrs)

NOTES (cont.):

- 8 **101-5300-650.02-10 Prof Services/Contracted: \$23,500**
Base \$1,500; Locating services \$12,000; Ash tree removal \$10,000 (offset with \$10,000 EAB Fund)
- 9 **101-5300-650.02-14 Engineering: \$25,500**
Engineering associated with capital planning, preliminary plans, reports, public hearings, non-capital street projects, misc. boring, and concrete repairs
- 10 **101-5300-650.02-17 Equip Rental/Contracted: \$4,572**
Rental of misc equipment not owned by department: Misc Equipment \$3,500, Copier Lease \$1,072
- 11 **101-5300-650.02-33 Shouldering: \$7,000**
Material for shouldering existing roads and maintenance of gravel roads
- 12 **101-5300-650.03-31 Gasoline/Fuel: \$165,000**
Gasoline/Diesel fuel for vehicles and equipment
- 13 **101-5300-650.03-35 Training: \$800**
Seminars, schooling, conferences and courses related to department needs, such as snow and ice operations courses, supervisory training sessions, chain saw training, aerial platform training, etc
- 14 **101-5300-650.03-40 Operating Supplies: \$14,890**
Bolts, screws, chains, shovels, rakes, shop supplies, shop tools
- 15 **101-5300-650.03-46 Clothing/Uniform Allowance: \$3,400**
Eight (8) employees at \$400/ea for safety shoes, shirts, pants \$3,200; Public Works Director split 50/50 with Stormwater Utility \$200 (note: Stormwater Tech is not split, allowance is 100% in Stormwater Utility)
- 16 **101-5300-650.03-53 Equipment Maintenance: \$1,000**
Maintenance of smaller equipment, repair of small engines and components on water pumps, asphalt & concrete saws, compactor, asphalt roller, etc.
- 17 **101-5300-650.03-54 Snow Ice/Equipment Maintenance: \$9,225**
Snow/Ice equipment maintenance cost associated with replacement of cutting edges for all snow plows, wings, etc.
- 18 **101-5300-650.03-55 Vehicle Maintenance: \$50,000**
Costs associated with repairs and maintenance to Village owned vehicles and equipment, including oil, air, hydraulic and fuel filters, grease, fluids, tire replacement, parts & labor; five year average expenditures is approximately \$59,369
- 19 **101-5300-650.03-71 Chip Sealing Program: \$0**
Sealing of roads with tar and chips, in accordance with the road maintenance plan, contracted out via bidding process. (No slag sealing in 2025)
- 20 **101-5300-650.03-72 Crack Sealing Program: \$40,000**
Roadway cracks are sealed in accordance with the road maintenance plan, contracted out via bidding process
- 21 **101-5300-650.03-73 Resurfacing Program: \$750,000**
Roads are resurfaced with hot mix asphalt in accordance with the road maintenance plan. This amount includes \$650,000 from borrowed funds, see fund 401 Capital Projects Fund, and \$0 offset w/ fund balance
- 22 **101-5300-650.03-74 Road Repairs: \$150,000**
Cold mix and hot mix material for patching pot holes, small overlays, culverts and bridge approaches, in accordance with the road maintenance plan - \$25,000, and concrete panel replacements \$125,000 (offset from borrowed funds, see fund 401 Capital Projects Fund)
- 23 **101-5300-650.03-75 Salt & Chips: \$175,000**
Salt, stone chips and liquid calcium chloride, used for snow and ice removal. \$87.70/ton for 2024/2025 season; increase of \$3.98/ton from last year's cost (approx 2,000 tons of salt)
- 24 **101-5300-650.03-76 Signs & Pavement Markings: \$33,468**
Materials used in conjunction with maintenance and installation of new and replacement street signs, guardrails, dome posts, signal lights and center lining of roads, intersections and crosswalks

NOTES (cont.):

- 25 **101-5300-650.03-77 Traffic Signal Maintenance: \$5,000**
Repair and maintenance of the various traffic signal locations \$1,500; annual inspection by Tapco of 7 signalized intersections \$3,500
- 26 **101-5300-650.03-78 Tree & Brush Control: \$1,000**
Material for removal of trees, brush and stumps located in Village right-of-way
- 101-5300-650.08-53 Vehicle Purchase: \$125,000**
Offset w/ fund balance - purchase of pickup truck to expand fleet
- 27 **101-5300-650.08-54 Capital Equipment - Other: \$71,000**
Offset w/ fund balance - purchase of new tractor and side boom mower - \$63,000 (\$210,000 split 70% Storm Utility and 30% Street); purchase of survey equipment for Stormwater Technician - \$8,000 (\$40,000 split 80% Storm Utility and 20% Street)
- 28 **101-5300-651.02-21 Electricity: \$205,000**
This account is for street lighting and traffic lights
- 29 **101-5300-671.02-10 Fixed Route Transit & Elderly Transportation:** The estimated net cost for this service from the Valley Transit proposed budget is \$81,901 (\$296,159 expenditure less federal and state grant revenues of \$214,258)

SPECIAL REVENUE FUND (SRF)

2025 Garbage/Recycling Rates

BUDGET

	Units	Rate	Monthly Cost	Annual Cost
CONTRACT GARBAGE:				
Average County Landfill Tonnage (est):	400.13	\$ 54.00	\$ 21,608.00	\$ 259,296.00
Harter (2.48% increase)	6,395	\$ 5.30	33,894.00	406,728.00
Fuel Surcharge-Garbage 0.0%	6,395	\$ -	-	-
Harter - Extra Cart Fee	49	\$ 0.77	38.00	456.00
Overflow charges (1 out of 10 residents uses 1)	319.8	\$ 1.00	26.67	320.00
Quarterly Well Testing at Landfill Site	6,395	\$ 0.04	266.67	3,200.00
Methane Mitigation - Operational Costs	6,395	\$ 0.48	3,094.67	37,136.00
Misc (Printing Overflow tags, Newsletter)	6,395	\$ 0.01	91.67	1,100.00
SUBTOTAL Garbage		\$ 61.61	\$ 59,019.67	\$ 708,236.00
CONTRACT RECYCLING:				
Average County Landfill Tonnage (est):	105.18	\$ 7.50	\$ 789.00	\$ 9,468.00
Avg Cnty Landfill Tonnage - Yard (est)*:	32.77	\$ 36.00	1,180.00	14,160.00
Yard Tonnage - Leaves	-	\$ 36.00	-	-
Harter (Recycling) 2.48% increase	6,395	\$ 3.08	19,697.00	236,364.00
Fuel Surcharge-Recycling 0.0%	6,395	\$ -	-	-
Harter (Yard Waste) 2.48% increase	6,395	\$ 1.16	7,419.00	89,028.00
Fuel Surcharge-Yard Waste 0.0%	6,395	\$ -	-	-
Fuel - Chippers/Leaf Vacs	6,395	\$ 0.09	566.67	6,800.00
Leaf Hauling Services	6,395	\$ 0.34	2,166.67	26,000.00
Equipment/Vehicle Maintenance	6,395	\$ 0.08	500.00	6,000.00
Insurance - Chippers, Grapple Bucket & Leaf Units	6,395	\$ 0.03	166.67	2,000.00
Misc (Printing Overflow tags, Newsletter)	6,395	\$ 0.04	262.50	3,150.00
Waste Oil Removal	6,395	\$ 0.01	33.33	400.00
Other (Ads for Leaf Burning, Transport License, etc)	6,395	\$ 0.02	112.50	1,350.00
Chipping Program	6,395	\$ 0.33	2,083.33	25,000.00
SUBTOTAL Recycling		\$ 84.66	\$ 34,976.66	\$ 419,720.00
OTHER FOX CROSSING COSTS:				
Personnel (Overhead)			\$ 6,409.25	\$ 76,911.00
Personnel/Equipment (Chipping)			6,915.83	82,990.00
Personnel/Equipment (Leaf Collection)			4,287.75	51,453.00
Battery Disposal Charges			41.67	500.00
2022 GO Notes - Truck Mounted Leaf Vac System:	Principal		1,666.67	20,000.00
	Interest		580.00	6,960.00
Equipment Replacement Fund (ERF) - 2016 Brush Chipper			423.08	5,077.00
ERF - 2020 Chipper			487.58	5,851.00
ERF - 2022 F550 (15%)			149.42	1,793.00
ERF - 2022 Truck Mounted Leaf Vac System			1,668.92	20,027.00
ERF - 2023 Truck Mounted Leaf Vac System			1,931.67	23,180.00
ERF - Garbage/Recycling Carts			-	-
ERF - 2021 Leaf Vacuum Trailers (2)			1,337.42	16,049.00
ERF - Excavator Grapple Attachment			217.25	2,607.00
Purchase Garbage & Recycling Carts (Use Cart Replacement Funds)			8,333.33	100,000.00
TOTAL COSTS			\$ 128,446.18	\$ 1,541,354.00
AMOUNT PER HOUSEHOLD:			\$ 20.09	\$ 241.02

2025 Garbage/Recycling Rates

BUDGET

	Units	Rate	Monthly Cost	Annual Cost
SUMMARY:				
Harter Contract Price		\$ 9.55	\$ 61,048.00	\$ 732,576.00
Harter Contract Fuel Surcharge		\$ -	-	-
Harter Overflow Charges	319.8	\$ 1.00	26.67	320.00
Average County Landfill Tonnage:		\$ 3.69	23,577.00	282,924.00
Other Charges (Battery Disposal)		\$ 0.01	41.67	500.00
Landfill Well Testing & Methane Oversight		\$ 0.53	3,361.34	40,336.00
Leaf Hauling Costs		\$ 0.43	2,733.33	32,800.00
Equipment/Vehicle Maintenance & Insurance		\$ 0.10	666.67	8,000.00
Capital Equip or Other (Leaves and Carts)		\$ 1.30	8,333.33	100,000.00
Village of Fox Crossing		\$ 4.48	28,658.17	343,898.00
		\$ 20.09	\$ 128,446.18	\$ 1,541,354.00

REVENUES:

Recycling Grant		\$ 0.77	\$ 4,950.00	\$ 59,400.00
Fuel Tax Refund		\$ 0.01	41.67	500.00
Extra Cart Charge	49	\$ 0.04	245.00	2,940.00
Overflow Tags	319.75	\$ 2.00	53.33	640.00
Interest		\$ 0.13	833.33	10,000.00
Cart Exchanges	25	\$ 25.00	52.08	625.00
Replacement Carts	7	\$ 55.00	32.08	385.00
Recycling Material Sales (return to municipalities)	5	\$ 0.07	\$ 525.90	5,000.00
Trade-in Revenue for		\$ -	-	-
ERF Fund Balance Offset (for Carts)		\$ 0.72	4,580.33	54,964.00
Transfer from Capital Projects Fund		\$ -	-	-
Fund Balance Offset for Debt Reserved for Int Pmts				
Fund Balance Offset (Needed for Rate Offset)		\$ -	-	-
		\$ 1.75	\$ 11,313.73	\$ 134,454.00

NET COST:

Annual

\$ 117,241.67

\$ 1,406,900.00

RATE:

\$220 Annual Rate	\$ 1,406,900.00
Fund Balance increases if Rate remains \$220	\$ -
\$225 Annual Rate	\$ 1,438,875.00
Fund Balance increases if Rate changed to \$225	\$ (31,975.00)
\$230 Annual Rate	\$ 1,470,850.00
Fund Balance increases if Rate changed to \$230	\$ (63,950.00)

2025 Garbage/Recycling Rates

BUDGET

	Units	Rate	Monthly Cost	Annual Cost
NOTES:				
Number of Households:	6,395	as of Aug 2024		
# of Extra Carts Purchased	49	as of Aug 2024		
Harter's Monthly Rate	\$ 9.54	2.48% increase		
Fuel Surcharge is 1/2% for every \$0.10 increase above \$3.72 per gallon for diesel fuel.				
Fuel Credit is 1/2% for every \$0.10 decrease under \$2.39 per gallon for diesel fuel.				
2015 Garbage Rate	155.00	with \$96,404 fund balance budgeted to use		
2016 Garbage Rate	165.00	with \$21,589 fund balance budgeted to use		
2017 Garbage Rate	175.00	with \$4,037 fund balance budgeted to use		
2018 Garbage Rate	180.00	with \$24,498 fund balance budgeted to add		
2019 Garbage Rate	185.00	with \$19,420 fund balance budgeted to add		
2020 Garbage Rate	190.00	with \$111,589 fund balance budgeted to add		
2021 Garbage Rate	190.00	with \$0 fund balance change (use surplus for cart pu		
2022 Garbage Rate	190.00	with \$0 fund balance change (use surplus for cart pu		
2023 Garbage Rate	190.00	with \$2,859 fund balance budgeted to add		
2024 Garbage Rate	220.00	with \$32,272 fund balance budgeted to add		
12/31/23 Fund Balance	\$	930,926.13		
2024 Fund Balance Increase Budgeted		32,312.63	333,072.00	\$ 597,854.13
12/31/24 Fund Balance Estimate	\$	963,238.76		
Less Committed - County Spirit Fund for Leaf Vac	\$	(145,000.00)	Received \$ in 2023, spent \$ in 20	
Less Committed - Balance of Leaf Vac Purchase in 2024	\$	(139,500.00)		
Less Committed - ERF Balances	\$	(457,656.00)	12/31/2024 Balances Totaled	
Less Committed - Debt Service future pmts		(2,219.77)		
Estimated 12/31/24 Assigned Fund Balance	\$	218,862.99	Available after Committed remove	

*Leaf Tonnage has been contracted in the leaf contractor's hauling fee for 2023 and 2024

SPECIAL REVENUE FUND - GARBAGE/RECYCLING

REVENUES:

ACCOUNT NUMBER	ACCOUNT	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD 07/31/24	2024 PROJ	2025 BUDGET	% Change 2024/25
201-5300-432.01-01	FUEL TAX REFUND			616	185		500	500	170.27%
201-5300-432.05-01	MUNICIPAL RECYCLING GRANT	59,851	59,666	59,490	59,000	59,602	59,602	59,400	0.68%
201-5300-435.01-00	MISC REVENUE: OTHER MUNICIPALITY			145,000					0.00%
201-5300-467.01-00	REFUSE & GARBAGE COLLECTION	1,193,658	1,201,829	1,210,917	1,396,780	1,380,664	1,406,420	1,410,480	0.98%
201-5300-480.01-00	INTEREST	292	10,497	54,987	5,000	53,978	60,000	10,000	100.00%
201-5300-480.02-01	SALE OF EQUIPMENT								0.00%
201-5300-480.09-00	MISC REVENUE	5,160	41,493	9,405	8,460	2,178	6,010	6,010	(28.96%)
201-5300-480.09-04	CORE BATTERY CREDITS	225	330	675		314	350		0.00%
201-5300-491.04-01	TRANSFER FROM CAPITAL PROJECTS	208,381							0.00%
201-5300-492.08-00	TRANSFER FROM ASSIGNED FUND BALANCE				3,510		3,510	54,964	1465.93%
201-5300-493.01-00	PROCEEDS/LT DEBT/GO NOTES		245,000						0.00%
201-5300-493.01-02	DEBT PREMIUM		7,819						0.00%
	SRF REVENUES - GARBAGE/RECYCL	1,467,567	1,566,634	1,481,090	1,472,935	1,496,736	1,536,392	1,541,354	4.65%

EXPENDITURES:

ACCOUNT NUMBER	ACCOUNT	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD 07/31/24	2024 PROJ	2025 BUDGET	% Change 2024/25
201-5300-691.02-10	PROFESSIONAL SERVICES CONTRACTED		7,398		3,200		3,200	3,200	0.00%
201-5300-691.02-14	ENGINEERING				37,136	7,769	27,000		(100.00%)
201-5300-691.02-23	WATER/SEWER SERVICES								0.00%
201-5300-691.02-26	GARBAGE COLLECTION	540,679	579,839	604,243	640,799	325,829	610,000	666,800	4.06%
201-5300-691.02-40	REPAIR/MAINT/SERVICE/OTHER	19,168	22,704	19,094		1,220	1,220	37,136	100.00%
201-5300-691.03-40	OPERATING SUPPLIES								0.00%
201-5300-691.03-45	LICENSE/FORMS/PRINTING		130		1,100	220	800	1,100	0.00%
201-5300-691.08-54	CAPITAL EQUIP - OTHER	20,555		25,525	25,000		25,000	50,000	100.00%
201-5300-691.08-55	EQUIPMENT REPLACEMENT FUND								0.00%
201-5300-691.09-10	TRANSFER TO GENERAL FUND		28,822	28,989	32,468		35,943	35,943	10.70%
201-5300-691.09-30	TRANSFER TO DEBT SERVICE								0.00%
	SRF EXPENDITURES - GARBAGE	580,402	638,893	677,851	739,703	335,038	703,163	794,179	7.36%

EXPENDITURES (cont.):

ACCOUNT NUMBER	ACCOUNT	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD 07/31/24	2024 PROJ	2025 BUDGET	% Change 2024/25
201-5300-692.01-22	HOURLY/NON-REPR/PT								0.00%
201-5300-692.01-31	FICA								0.00%
201-5300-692.02-10	PROFESSIONAL SERVICES CONTRACTED		24,132	43,150	37,100	0	48,000	51,400	38.54%
201-5300-692.02-17	EQUIPMENT RENTAL	4,939							0.00%
201-5300-692.02-27	LANDFILL CHARGES	180	210	80	500	125		500	0.00%
201-5300-692.02-28	RECYCLING PROGRAM	350,051	357,919	319,924	363,876	166,974	325,000	349,020	(4.08%)
201-5300-692.03-31	GASOLINE/FUEL		8,481	5,154	8,500	330	6,800	6,800	(20.00%)
201-5300-692.03-40	OPERATING SUPPLIES	13,970		25					0.00%
201-5300-692.03-45	LICENSE/FORMS/PRINTING	1,890	2,812	1,008	3,150	0	2,800	3,150	0.00%
201-5300-692.03-55	VEHICLE MAINTENANCE	2,585	3,152	5,168	2,500	170	5,500	6,000	140.00%
201-5300-692.03-90	OTHER SUPPLIES & EXPENSES	397	194	22	1,350		250	1,350	0.00%
201-5300-692.05-10	INSURANCE	705	673	188	800	112	2,000	2,000	150.00%
201-5300-692.06-10	DEBT PRINCIPAL			20,000	20,000	20,000	20,000	20,000	0.00%
201-5300-692.06-20	DEBT INTEREST		1,817	8,560	7,760	4,080	8,560	6,960	(10.31%)
201-5300-692.08-31	CAPITAL OUTLAY - MISC	1,424							0.00%
201-5300-692.08-54	CAPITAL EQUIP - OTHER	222,724	249,219	19,685	25,000	284,500	284,500	50,000	100.00%
201-5300-692.08-55	EQUIPMENT REPLACEMENT FUND				74,625	0	74,625	74,584	(0.05%)
201-5300-692.08-80	DEBT ISSUANCE COSTS		7,493						0.00%
201-5300-692.09-10	TRANSFER TO GENERAL FUND	147,534	144,669	160,670	155,799		170,000	175,411	12.59%
201-5300-692.09-30	TRANSFER TO DEBT SERVICE								0.00%
201-5300-692.09-40	TRANSFER TO CAPITAL PROJECTS								0.00%
	SRF EXPENDITURES - RECYCLING	746,399	800,771	583,634	700,960	476,291	948,035	747,175	6.59%
	TOTAL EXPEND-GARBAGE & RECYCLING	1,326,801	1,439,664	1,261,485	1,440,663	811,329	1,651,198	1,541,354	6.99%

NOTES:

- Fund Balance (FB) as of 12/31/23, less ERF (\$333,072) was \$597,854; The estimated 12/31/24 fund balance less ERF (\$407,656), less committed for future debt service (\$2,220), and less 2024 FB used for Leaf Vac purchase (\$284,500) is \$268,863.
- Assumes 6,395 households
- 201-5300-467.01-00: Garbage/Recycling Collecton Revenue:**
- 201-5300-480.09-00: Miscellaneous Revenue:**
This account includes one-time funds from Winnebago County for the recycling surplus for years 2022 and 2023. For 2025, this account is budgeted for the miscellaneous fees, such as overflow tag charges, new carts, and \$5,000 County surplus.
- Assumes monthly automated base rate of \$9.54 per household (\$5.30 for garbage, \$3.08 for recycling, \$1.16 for yard waste and leaves), a 2.48% increase effective 01/01/25, excludes any fuel surcharge or fuel credit.

NOTES: (cont.)

- 6 The 2024 year-end estimate was used for garbage tonnage pounds; this represents a budgeted increase of 3.3% (12.94 tons per month). 2024 landfill garbage tonnage rates remained the same at \$53.00/ton; 2024 was a \$4/ton increase, 2023 was a \$4/ton increase, and 2022 had a \$2/ton increase.
- 7 The 2024 year-end estimate was used for yard waste and recycling tonnage pounds, which represents - recycling at 105.18 tons (increase of 2.1% or 2.18 tons) @ \$7.5/ton (increase of \$2.50/ton from 2024), and yard waste at 32.77 tons (increase 8.1% or 2.45 tons) @ \$35/ton (same as 2024). Leaves hauled by our contractor are not billed by the landfill, but part of the overall contract price. Yard waste delivered to Winnebago County have a rate of \$35/ton, and yard waste delivered to Outagamie County have a rate of \$36/ton, so the \$36/ton was used for budget purposes.
- 8 **201-5300-691.02-10: Garbage-Professional Services**
\$ 3,200 Quarterly Well Testing - Landfill
- 9 **201-5300-691.02-26: Garbage Collection:**
This account includes the above items detailed in point #6, plus overflow tag purchases (\$320), and extra cart fees (\$456).
- 10 **201-5300-691.02-40: Garbage-Repair/Maintenance/Service/Other**
\$37,136 Methane Mitigation Monitoring Costs - Landfill
- 11 **201-5300-692.02-10: Recycling Program - Professional Services:**
\$21,000 for chipping brush collection, (\$7,000 increase) based on increased usage of tub grinder
\$400 Waste Oil Removal
\$26,000 Leaf Hauler Services (\$6,500 increase from 2024 budget due to increased leaves, approx. 20% increase)
- 12 **201-5300-691.03-45 & 201-5300-692.03-45: Garbage and Recycling Program - Printing:**
\$3,750 for newsletter articles (\$950 garbage & \$2,800 recycling)
\$ 300 for overflow tag printing (\$150 garbage & \$150 recycling)
\$ 200 for brush notice tags
- 13 **201-5300-691.08-54: Capital Equipment:**
\$50,000 Garbage Cart Purchases
- 14 **201-5300-691.08-55 & 201-5300-692.08-55: Transfer to Equipment Replacement Fund**
Based on the same premis as the Village's Equipment Replacement Fund, this is the amount set aside for funds to be available for the future replacement of the Garbage and Recycling Fund equipment (Carts, collection units, excavator grapple attachment, etc). As this is a special revenue fund, the funds are not transferred to a separate fund, but are instead held within the Restricted Fund Balance for this fund.
- 15 **201-5300-692.03-90: Recycling Program - Other Supply & Expense:**
\$150 for leaf burning ads, \$1,000 for maintenance on waste oil collection area, and \$200 for transportation license for leaves
- 16 **201-5300-691.06-10 & 201-5300-692.06-20: Debt Service Principal & Interest**
Annual Debt Costs for 2022 Leaf Mounted Collection System and Truck
- 17 **201-5300-692.08-54: Capital Equipment:**
\$50,000 Recycling Cart Purchases
- 18 **201-5300-691.09-10 & 201-5300-692.09-10: Transfer to General Fund:**
This account transfers the associated garbage and recycle payroll and equipment costs to the general fund. This would be for the chipping program, the leaf collection program, and the office staff time on garbage/recycle issues.

SPECIAL REVENUE FUND - DONATIONS / OTHER

REVENUES:

ACCOUNT NUMBER	ACCOUNT	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD 07/31/24	2024 PROJ	2025 BUDGET	% Change 2024/25
205-5100-410.03-00	ROOM TAX	15,051	21,171	19,707	15,000	3,214	16,070	15,000	0.00%
205-5100-480.08-01	SANTA FLOAT-DONATIONS	856	956	498	600	128		250	(58.33%)
205-5100-480.08-19	VILLAGE SPECIAL EVENT FUND				827		827		(100.00%)
205-5100-480.08-26	ELECTION GRANT								0.00%
205-5100-480.08-34	ANNUAL CAR EVENT								0.00%
205-5100-480.01-00	INTEREST	321	9,309	39,499	15,000	25,398	34,500	15,000	0.00%
205-5200-464.02-00	PUBLIC PROTECTION FEES	10,900	26,839	8,401	7,500	3,121	6,750	7,500	0.00%
205-5200-480.08-04	FD DONATIONS-DESIGNATED								0.00%
205-5200-480.08-05	1ST RESPONDERS-DONATIONS								0.00%
205-5200-480.08-07	THERMAL IMAGING-DONATIONS								0.00%
205-5200-480.08-09	FD DEFIBS-DONATIONS								0.00%
205-5200-480.08-10	PD TASER DONATIONS								0.00%
205-5200-480.08-36	K-9 UNIT	1,658	1,907	1,289	1,250	1,128	1,250	1,250	0.00%
205-5200-431.08-11	FED EQUITABLE SHARING				7,492		7,492		(100.00%)
205-5200-439.02-09	MISC SAFETY GRANTS-FD					17,651			0.00%
205-5200-480.08-13	SUMMER SAFETY NIGHT		231	1,158	250				(100.00%)
205-5200-480.08-15	CITIZENS ACADEMY-FD								0.00%
205-5200-480.08-20	EQUIPMENT & TRAINING-PD				3,500		18,651	5,000	42.86%
205-5200-480.08-21	EQUIPMENT & TRAINING-FD						17,651	5,000	100.00%
205-5200-480.08-22	SAFETY DAY-FD								0.00%
205-5200-480.08-23	COMMUNITY RELATIONS-PD	3,856	8,211	2,750	1,000	18,701	500	500	(50.00%)
205-5200-480.08-25	PUBLIC EDUCATION-FD					1,500	1,500		0.00%
205-5200-480.08-27	PUBLIC ED (FED GRANT)-FD								0.00%
205-5200-480.08-31	FF IN PK/SAFETY HUNT								0.00%
205-5300-480.08-33	TREE PLANTING PROJECT	25							0.00%
205-5500-464.01-00	OPEN SPACE FEES	1,329			4,800		4,800		(100.00%)
205-5500-464.01-00	PARK PERMIT FEES								0.00%
205-5500-464.06-00	PARK IMPROVEMENTS								0.00%
205-5500-464.08-01	PARK IMPACT FEE, effective 4/16/09	39,504	89,886	55,970	30,000	13,168	24,000	25,000	(16.67%)
205-5500-480.08-02	FRIENDS OF THE PARK-DONATION	12,593	11,109	13,246	13,181	1,574	4,500	11,000	(16.55%)
205-5500-480.08-03	PALS BRIDGING THE COMMUNITY								0.00%
205-5500-480.08-08	TRAIL DONATIONS								0.00%
205-5500-480.08-14	DISC GOLF	29,527	30,815	28,734	25,000	20,220	29,500	25,000	0.00%
205-5500-480.08-16	ROUND UP PROGRAM FEES	90	229	62	100	504	580	100	0.00%

SPECIAL REVENUE FUND - DONATIONS / OTHER

REVENUES: (cont.)

ACCOUNT NUMBER	ACCOUNT	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD 07/31/24	2024 PROJ	2025 BUDGET	% Change 2024/25
205-5500-480.08-24	DANCE COMPETITIONS								0.00%
205-5500-480.08-28	INDIAN MOUND RECON - FRITSE								0.00%
205-5500-480.08-29	MISC DONATIONS - PARK								0.00%
205-5500-480.08-30	BOAT TRAILER PARKING FEE	5,503	5,435	5,483	5,250	2,987	4,750	5,250	0.00%
205-5500-480.08-33	TREE PLANTING PROJECT	1,500	1,500	1,500	1,500	1,500	1,500	1,500	0.00%
205-5500-480.08-35	EQUIPMENT & TRAINING-PK							1,000	100.00%
205-5500-480.08-37	WOODLAND PRAIRIE PK DEVELOPMENT	7,650	7,650	141,094	7,650	5,100	9,450	9,881	29.16%
205-5600-480.08-17	DIRECTIONAL SIGNAGE								0.00%
205-5600-480.08-32	SUSTAINABILITY	2,150	1,595	2,460	1,400	435	1,235	1,400	0.00%
205-5100-491.01-00	TRANSFER FROM GENERAL FUND	500	500	500	1,000		1,000	1,000	0.00%
205-5200-491.01-00	TRANSFER FROM GENERAL FUND		115						0.00%
205-5500-491.01-00	TRANSFER FROM GENERAL FUND								0.00%
205-5600-491.01-00	TRANSFER FROM GENERAL FUND								0.00%
205-5200-491.02-02	TRANSFER FROM GREAT GRANT FUND								0.00%
205-5200-492.08-00	TRANS FROM ASSIGNED FUND BALANCE				1,446		2,946		(100.00%)
205-5500-492.08-00	TRANS FROM ASSIGNED FUND BALANCE								0.00%
205-5600-492.08-00	TRANS FROM ASSIGNED FUND BALANCE				1,000			1,250	25.00%
	SPECIAL REVENUE: Donations/Other	133,013	217,458	322,351	144,746	116,329	189,452	131,881	(8.89%)

EXPENDITURES:

ACCOUNT NUMBER	OBJECT	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD 07/31/24	2024 PROJ	2025 BUDGET	% Change 2024/25
205-5100-550.07-26	ELECTION GRANT								0.00%
205-5100-600.07-01	SANTA FLOAT-DONATIONS	1,006	1,151	1,430	2,000		2,000	2,000	0.00%
205-5100-600.07-19	VILLAGE SPECIAL EVENT FUND								0.00%
205-5100-600.07-34	ANNUAL CAR EVENT				827		827		(100.00%)
205-5200-610.07-10	PD TASER DONATIONS								0.00%
205-5200-610.07-11	FED EQUITABLE SHARING				7,492		0	0	(100.00%)
205-5200-610.07-13	SUMMER SAFETY NIGHT	1,148	236	751	3,000	945	1,000	3,000	0.00%
205-5200-610.07-18	NEIGHBORHOOD WATCH				479		479		(100.00%)
205-5200-610.07-20	EQUIPMENT & TRAINING-PD							10,000	100.00%
205-5200-610.07-23	COMMUNITY RELATIONS-PD	0		2,374	3,500			3,500	0.00%
205-5200-620.07-05	1ST RESPONDERS-DONATIONS								0.00%

SPECIAL REVENUE FUND - DONATIONS / OTHER

EXPENDITURES: (cont.)

ACCOUNT NUMBER	OBJECT	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD 07/31/24	2024 PROJ	2025 BUDGET	% Change 2024/25
205-5200-620.07-07	THERMAL IMAGING-DONATIONS			706	850				(100.00%)
205-5200-620.07-09	FD DEFIBS-DONATIONS								0.00%
205-5200-620.07-21	EQUIPMENT & TRAINING-FD							17,200	100.00%
205-5200-620.07-22	SAFETY DAY-FD		40		0				0.00%
205-5200-620.07-25	PUBLIC EDUCATION-FD	195		688	2,250	1,754	1,775	350	(84.44%)
205-5200-620.07-27	PUBLIC EDUCATION (FED GRANT)-FD				0				0.00%
205-5200-620.07-31	FF IN PK/SAFETY HUNT	690			0				0.00%
205-5500-710.07-02	FRIENDS OF THE PARK	16,793	11,322	12,658	10,000	5,381	7,800	10,000	0.00%
205-5500-710.07-08	TRAIL DONATIONS				1,181		1,181		(100.00%)
205-5500-710.07-14	DISC GOLF		54	0	250			250	0.00%
205-5500-710.07-28	INDIAN MOUND RECON - FRITSE				4,800		4,800		(100.00%)
205-5500-710.07-30	BOAT TRAILER PARKING FEE	272	1,593	1,344	1,500	1,592	1,975	2,000	33.33%
205-5500-710.07-33	TREE PLANTING PROJECT	1,500	1,500	1,500	1,500	1,313	1,313	1,500	0.00%
205-5500-710.07-35	EQUIPMENT & TRAINING-PK							5,000	100.00%
205-5500-710.07-37	WOODLAND PRAIRIE PK DEVELOPMENT								0.00%
205-5500-720.07-03	PALS								0.00%
205-5500-720.07-24	DANCE COMPETITIONS								0.00%
205-5600-730.07-32	SUSTAINABILITY	1,665	1,713	2,044	1,900	238	1,200	1,900	0.00%
205-5600-730.08-46	CAPITAL OUTLAY-Signs, Signals & Markings								0.00%
205-5100-600.09-10	REALLOCATIONS-General								0.00%
205-5200-610.09-10	REALLOCATIONS-Police	8,555	9,214	3,136	10,825		10,000	11,040	1.99%
205-5200-620.09-10	REALLOCATIONS-Fire				2,467		2,467		(100.00%)
205-5500-710.09-10	REALLOCATIONS-Park & Rec	54,069	118,067	127,261	49,072		42,000	26,676	(45.64%)
205-5600-730.09-10	REALLOCATIONS-Community Development	449	584	515	500		515	750	50.00%
205-5500-710.09-30	REALLOCATIONS-Debt								0.00%
205-5100-600.09-40	REALLOCATIONS-Capital Projects								0.00%
205-5100-600.09-80	REALLOCATIONS-Trust & Agency								0.00%
	SPECIAL REVENUE: Donations/Other	86,342	145,474	154,407	104,393	11,223	79,332	95,166	(8.84%)

SPECIAL REVENUE FUND - DONATIONS / OTHER

NOTES:

Revenues:

1 **205-5100-410.03-00 Room Tax**

Per Village Ordinance, the Village's portion of local room tax funds will be used for general tourism support and development in the Fox Cities Tourism Zone in accordance with the requirements of the Municipal Room Tax Act.

2 **205-5100-491.01-00 Transfer from General Fund**

This is levy funds transferred from General Fund to support the Santa Float Program.

Expenditures:

1 **205-5600-730-07-32 Sustainability:**

See Sustain budget tab for detail

2 **205-xxxx-xxx.09-xx Reallocations**

These accounts indicate a transfer to the General Fund department listed to offset the cost of an activity or project. The details of these amounts can be found in the descriptions of the accounts in those funds and will be denoted as "transfer from special revenue fund".

SPECIAL REVENUE FUND - PER CAPITA GRANT

REVENUES:

ACCOUNT NUMBER	ACCOUNT	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD 07/31/24	2024 PROJ	2025 BUDGET	% Change 2024/25
204-5600-433.01-01	WINN CNTY-ECONOMIC DEVL GR	21,314	21,413	17,260	17,280	19,043	19,043	19,200	11.11%
	*SPEC REV FD COUNTY GRANT	21,314	21,413	17,260	17,280	19,043	19,043	19,200	11.11%

EXPENDITURES:

ACCOUNT NUMBER	OBJECT	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD 07/31/24	2024 PROJ	2025 BUDGET	% Change 2024/25
204-5600-730.07-93	WINN CNTY-ECONOMIC DEVL GRANT	0	1,000	240	2,280	199	1,000	2,280	0.00%
204-5600-730.09-10	REALLOCATIONS-Transfer to GF	21,314	20,548	17,020	15,000		18,043	16,920	12.80%
	*SPEC REV FD COUNTY GRANT	21,314	21,548	17,260	17,280	199	19,043	19,200	11.11%

NOTES:

- 1 2023 budgeted as \$1.12 per resident, 2022 population estimate is 20,357 residents; in Feb 2023 the County changed the formula to calculate at \$0.90 per resident (19,011 residents); 2024 budgeted as 19,200 residents at \$0.90 per resident; 2025 budgeted at 19,200 residents at \$1.00 per resident
- 2 The grant is provided by Winnebago County to be used for economic development.
- 3 **204-5600-730.07-93 Grant Expenditures:** This account will be used for economic development, such as trade shows, an economic development booth, advertising, promotion, and Chamber of Commerce activities.
- 4 **204-5600-730.09-10 Reallocations:** This account is used to transfer the grant funds to general fund to offset staff time on economic development and the membership in the Fox Cities Regional Partnership.

SUSTAINABILITY

Sustainability Committee

Sustainability

We are all dependent on the environment in which we live. We all need clean air to breathe and a clean and plentiful supply of water to drink and to use. We all have a right to a safe living environment, where we have access to necessary goods and cost-effective services. We have the right to grow as individuals and the responsibility to sustain resources for future generations.

Village of Fox Crossing Sustainability Committee Mission Statement:

To help sustain our community for future generations by using resources in the most responsible way at the right times and for the right reasons.

Sustainability must be balanced and includes three main focus areas :

- 1 Environment – protecting the natural resources that we depend on for life (clean air, water, food)
- 2 Economy – providing cost effective goods and services
- 3 Society – meeting human needs fairly and efficiently

Real Outcomes of Sustainability

- 1 Reduced carbon emissions and overall impact on the environment
- 2 Greater innovation and adaptability in community services and practices
- 3 More efficient utilization of natural resources
- 4 Increased resident awareness, participation and involvement in the community
- 5 Improvements to individual health, safety and well being

Value to Resident and Society

- 1 Greater resident satisfaction
- 2 Improved environmental performance
- 3 Increased quality of life and sense of community
- 4 Improved cost effectiveness and capital utilization

Sustainability Policy Key Guiding Principles

- 1 Encourage active participation and effective input from all residents on issues of planning and sustainability
- 2 Encourage and provide for cooperative and open relationships between individuals, neighborhoods, communities, local and state governments and other organizations/agencies
- 3 Think Globally, Act Locally: to ensure implementation of sustainability goals and objectives, village leadership and staff will be guided by principles of sustainability in their actions and decisions

Sustainability Committee

Sustainability Strategy

- 1 Ensure sustainability factors are included in all planning and decision-making processes
- 2 Consistently measure and report on progress towards sustainability for continuous re-evaluation and improvement
- 3 Focus on effective utilization of energy and raw materials
- 4 Ensure that the capability to meet all regulatory requirements and standards are not compromised

2023 Sustainability Accomplishments

- 1 Administered both community gardens and improved management
- 2 Put out a monthly Community Garden newsletter during gardening season
- 3 The Village sponsors the Fox River Clean-up with the Fox Wolf Watershed Alliance
- 4 Organized and hosted two electronics recycling events
- 5 Produced approximately 7% of the Municipal Complex's energy needs through solar power
- 6 Obtained Carbon Reduction Grant for two 50kw solar systems in Village
- 7 Continued to work on potential community composting and supported the an ordinance that prohibits leaf burning
- 8 Continued collecting plastic film at two locations in the Village and continued to receive free benches
- 9 Continued LED street light conversion project
- 10 Assisted in Village efforts to educate residents about stormwater management

2024 Sustainability Goals and Objectives

- 1 Continue to promote dark skies through street lighting changes and new development regulations
- 2 Pursue grants for the placement of wind turbines and solar for renewable energy along with charging stations
- 3 Continue collecting plastic film for the Trex recycling program
- 4 Continue hosting 2 electronics recycling events a year
- 5 Continue participating in stormwater education and outreach efforts
- 6 Support the Village's urban forestry efforts
- 7 Investigate partnering with high school eco clubs and invite them to participate in Village sustainability events
- 8 Continue to explore a composting program
- 9 Pursue and support electric vehicle charging stations.

SPECIAL REVENUE FUND - SUSTAINABILITY

REVENUES:

ACCOUNT NUMBER	ACCOUNT	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD 07/31/24	2024 PROJ	2025 BUDGET	% Change 2024/25
205-5600-480.08-32	SUSTAINABILITY	2,150	1,595	2,460	1,400	435	1,235	1,400	0.00%
205-5600-491.01-00	TRANSFER FROM GENERAL FUND	0	0	0	0	0	0	0	0.00%
205-5600-492.08-00	TRANS FROM DESIGNATED EQUITY	0	0	0	1,000	0	0	1,250	25.00%
	SPECIAL REVENUE: Donations/Other	2,150	1,595	2,460	2,400	435	1,235	2,650	10.42%

EXPENDITURES:

ACCOUNT NUMBER	OBJECT	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD 07/31/24	2024 PROJ	2025 BUDGET	% Change 2024/25
205-5600-730.07-32	SUSTAINABILITY	1,665	1,713	2,044	1,900	238	1,200	1,900	0.00%
205-5600-730.09-10	TRANSFER TO GENERAL FUND	449	584	515	500	0	515	750	50.00%
	SPECIAL REVENUE: Donations/Other	2,114	2,297	2,559	2,400	238	1,715	2,650	10.42%

NOTES:

- 1 Fund Balance as of 12/31/23 = \$6,572
- 2 Grants will be used for specific projects, such as renewable energy, recycling/composting, rain barrels and urban forestry efforts.
- 3 **205-5600-480.08-32 Sustainability Revenue**
 -Grants will be used for specific projects, such as renewable energy, recycling/composting, rain barrels and urban forestry efforts.
 -Donations are used to support enhanced electronic recycling, Arbor Day/Earth Day events, promotional materials and the community gardens.
 -Program Revenues from the Community Gardens will be used to support the current gardens

4 **205-5600-730-07-32 Sustainability Expenditures:**

Books, Office Supplies, brochures, promotional materials	-	100
E-Recycling	150	300
Electric Vehicle Charging Station & Promotion	-	700
Community Gardens	1,050	800
Total	1,200	1,900

DEBT SERVICE FUND (DSF)



VILLAGE OF FOX CROSSING 2025 SCHEDULE OF DEBT

VILLAGE DEBT ISSUE	AMOUNT OF LOAN	12/31/2024 BALANCE	2025 PAYMENTS		2025 PAYMENTS	12/31/2025 BALANCE
			PRINCIPAL	INTEREST		
2015 Capital Projects-GO Notes	\$1,120,000.00	\$125,000.00	\$125,000.00	\$1,281.25	\$126,281.25	\$0.00
2018 Capital Projects-GO Notes	\$1,660,000.00	\$810,000.00	\$195,000.00	\$21,375.00	\$216,375.00	\$615,000.00
2019 Capital Projects-GO Bond	\$2,190,000.00	\$1,290,000.00	\$240,000.00	\$35,100.00	\$275,100.00	\$1,050,000.00
2020 Capital Projects-GO Bond (Refin 2017)	\$1,355,000.00	\$615,000.00	\$200,000.00	\$15,450.00	\$215,450.00	\$415,000.00
2020 Capital Projects-GO Bond	\$5,650,000.00	\$3,405,000.00	\$525,000.00	\$76,525.00	\$601,525.00	\$2,880,000.00
2021 GO Notes	\$720,000.00	\$530,000.00	\$70,000.00	\$13,250.00	\$83,250.00	\$460,000.00
2022 GO Notes	\$2,695,000.00	\$2,415,000.00	\$250,000.00	\$82,145.00	\$332,145.00	\$2,165,000.00
2023 GO Notes	\$1,960,000.00	\$1,870,000.00	\$55,000.00	\$92,125.00	\$147,125.00	\$1,815,000.00
2024 GO Notes	\$2,340,000.00	\$2,340,000.00	\$280,000.00	\$100,575.00	\$380,575.00	\$2,060,000.00
TOTAL GENERAL DEBT	\$19,690,000.00	\$13,400,000.00	\$1,940,000.00	\$437,826.25	\$2,377,826.25	\$11,460,000.00

TID #1 DEBT ISSUE	AMOUNT OF LOAN	12/31/2024 BALANCE	2025 PAYMENTS		2025 PAYMENTS	12/31/2025 BALANCE
			PRINCIPAL	INTEREST		
2021 GO Notes	\$365,000.00	\$260,000.00	\$35,000.00	\$6,475.00	\$41,475.00	\$225,000.00
TOTAL TID #1 DEBT	\$365,000.00	\$260,000.00	\$35,000.00	\$6,475.00	\$41,475.00	\$225,000.00

TID #2 DEBT ISSUE	AMOUNT OF LOAN	12/31/2024 BALANCE	2025 PAYMENTS		2025 PAYMENTS	12/31/2025 BALANCE
			PRINCIPAL	INTEREST		
2018 Capital Projects-GO Notes (TID #2)	\$150,000.00	\$65,000.00	\$15,000.00	\$1,725.00	\$16,725.00	\$50,000.00
2020 Capital Projects-GO Bond (TID #2)	\$2,180,000.00	\$1,290,000.00	\$200,000.00	\$28,950.00	\$228,950.00	\$1,090,000.00
TOTAL TID #2 DEBT	\$2,330,000.00	\$1,355,000.00	\$215,000.00	\$30,675.00	\$245,675.00	\$1,140,000.00



VILLAGE OF FOX CROSSING 2025 SCHEDULE OF DEBT

TID #3 DEBT ISSUE	AMOUNT OF LOAN	12/31/2024 BALANCE	2025 PAYMENTS		2025 PAYMENTS	12/31/2025 BALANCE
			PRINCIPAL	INTEREST		
2018 GO Notes (TID #3)	\$425,000.00	\$425,000.00	\$0.00	\$12,750.00	\$12,750.00	\$425,000.00
2019 GO Bond (TID #3)	\$185,000.00	\$185,000.00	\$0.00	\$5,550.00	\$5,550.00	\$185,000.00
TOTAL TID #3 DEBT	\$610,000.00	\$610,000.00	\$0.00	\$18,300.00	\$18,300.00	\$610,000.00

Garbage / Recycling DEBT ISSUE	AMOUNT OF LOAN	12/31/2024 BALANCE	2025 PAYMENTS		2025 PAYMENTS	12/31/2025 BALANCE
			PRINCIPAL	INTEREST		
2022 GO Notes (Recycling)	\$245,000.00	\$205,000.00	\$20,000.00	\$6,960.00	\$26,960.00	\$185,000.00
TOTAL GARBAGE/RECYCLING DEBT	\$245,000.00	\$205,000.00	\$20,000.00	\$6,960.00	\$26,960.00	\$185,000.00

STORMWATER UTILITY DEBT ISSUE	AMOUNT OF LOAN	12/31/24 BALANCE	2025 PAYMENTS		2025 PAYMENTS	12/31/2025 BALANCE
			PRINCIPAL	INTEREST		
2010 Clean Water Fund (CWF) GO Bonds	\$1,715,985.98	\$554,621.80	\$104,146.52	\$15,845.36	\$119,991.88	\$450,475.28
2015 Capital Projects GO Notes	\$320,000.00	\$160,000.00	\$160,000.00	\$1,640.00	\$161,640.00	\$0.00
2018 Capital Projects-GO Notes	\$1,085,000.00	\$485,000.00	\$115,000.00	\$12,825.00	\$127,825.00	\$370,000.00
2019 Capital Projects-GO Bond	\$1,460,000.00	\$1,175,000.00	\$60,000.00	\$28,656.26	\$88,656.26	\$1,115,000.00
2020 Capital Projects-GO Bond (Refin 2017)	\$255,000.00	\$110,000.00	\$40,000.00	\$2,700.00	\$42,700.00	\$70,000.00
2020 Capital Projects-GO Bond	\$2,030,000.00	\$1,685,000.00	\$85,000.00	\$35,987.50	\$120,987.50	\$1,600,000.00
2023 GO Notes to refi '22 NAN	\$1,025,000.00	\$970,000.00	\$70,000.00	\$46,750.00	\$116,750.00	\$900,000.00
2024 Capital Projects-GO Notes	\$3,510,000.00	\$3,510,000.00	\$130,000.00	\$145,240.00	\$275,240.00	\$3,380,000.00
TOTAL STORMWATER DEBT	\$11,400,985.98	\$8,649,621.80	\$764,146.52	\$289,644.12	\$1,053,790.64	\$7,885,475.28



VILLAGE OF FOX CROSSING 2025 SCHEDULE OF DEBT

WATER UTILITY DEBT ISSUE	AMOUNT OF LOAN	12/31/24 BALANCE	2025 PAYMENTS		2025 PAYMENTS	12/31/2025 BALANCE
			PRINCIPAL	INTEREST		
2015A Revenue Bonds (Refin 2006)	\$2,788,652.00	\$218,775.00	\$218,775.00	\$2,734.69	\$221,509.69	\$0.00
2015 Capital Projects GO Notes	\$200,000.00	\$25,000.00	\$25,000.00	\$256.25	\$25,256.25	\$0.00
2015B Revenue Bonds	\$1,177,960.00	\$736,225.00	\$54,691.00	\$24,290.17	\$78,981.17	\$681,534.00
2017 Revenue Bonds (Refin 2007 & 2008)	\$3,104,031.95	\$1,440,520.12	\$265,496.88	\$43,861.43	\$309,358.31	\$1,175,023.24
2018 Revenue Bonds	\$815,000.00	\$630,000.00	\$35,000.00	\$24,500.00	\$59,500.00	\$595,000.00
2018 GO Notes (Refinance 2010 STFL)	\$1,540,000.00	\$690,000.00	\$165,000.00	\$18,225.00	\$183,225.00	\$525,000.00
2018 Capital Projects-GO Notes	\$265,000.00	\$120,000.00	\$30,000.00	\$3,150.00	\$33,150.00	\$90,000.00
2019 GO Bond	\$145,000.00	\$75,000.00	\$15,000.00	\$2,025.00	\$17,025.00	\$60,000.00
2019 Revenue Bonds	\$1,795,000.00	\$1,495,000.00	\$80,000.00	\$42,675.00	\$122,675.00	\$1,415,000.00
2020 Capital Projects-GO Bond (Refin 2017)	\$250,000.00	\$110,000.00	\$35,000.00	\$2,775.00	\$37,775.00	\$75,000.00
2020 Capital Projects-GO Bond	\$135,000.00	\$135,000.00	\$0.00	\$3,200.00	\$3,200.00	\$135,000.00
2020 Revenue Bonds	\$2,480,000.00	\$2,165,000.00	\$110,000.00	\$47,512.50	\$157,512.50	\$2,055,000.00
2021 GO Notes	\$550,000.00	\$385,000.00	\$50,000.00	\$9,600.00	\$59,600.00	\$335,000.00
2022 Clayton	\$60,000.00	\$54,000.00	\$3,000.00	\$0.00	\$3,000.00	\$51,000.00
2022 GO NOTES	\$190,000.00	\$155,000.00	\$15,000.00	\$5,297.50	\$20,297.50	\$140,000.00
2023 Rev Bonds (NAN Refi & Capital Projects)	\$6,310,000.00	\$6,310,000.00	\$65,000.00	\$316,750.00	\$381,750.00	\$6,245,000.00
2024 Clayton	\$120,000.00	\$120,000.00	\$6,000.00	\$0.00	\$6,000.00	\$114,000.00
2024 Revenue Bonds	\$4,105,000.00	\$4,105,000.00	\$0.00	\$184,110.00	\$184,110.00	\$4,105,000.00
TOTAL WATER DEBT	\$26,030,643.95	\$18,969,520.12	\$1,172,962.88	\$730,962.54	\$1,903,925.42	\$17,796,557.24



VILLAGE OF FOX CROSSING 2025 SCHEDULE OF DEBT

SEWER UTILITY DEBT ISSUE	AMOUNT OF LOAN	12/31/24 BALANCE	2025 PAYMENTS		2025 PAYMENTS	12/31/2025 BALANCE
			PRINCIPAL	INTEREST		
2015A Revenue Bonds (Refin 2006)	\$1,991,348.00	\$156,225.00	\$156,225.00	\$1,952.81	\$158,177.81	\$0.00
2015B Revenue Bonds	\$222,040.00	\$138,775.00	\$10,309.00	\$4,578.58	\$14,887.58	\$128,466.00
2017 Revenue Bonds (Refin 2007)	\$2,915,968.05	\$2,244,479.88	\$169,503.12	\$78,463.57	\$247,966.69	\$2,074,976.76
2018 Revenue Bonds	\$1,145,000.00	\$885,000.00	\$50,000.00	\$34,400.00	\$84,400.00	\$835,000.00
2019 Revenue Bonds	\$2,050,000.00	\$1,740,000.00	\$90,000.00	\$49,750.00	\$139,750.00	\$1,650,000.00
2020 Revenue Bonds	\$4,375,000.00	\$3,700,000.00	\$190,000.00	\$81,081.26	\$271,081.26	\$3,510,000.00
2023 Rev Bonds (NAN Refi & Capital Projects)	\$3,445,000.00	\$3,445,000.00	\$35,000.00	\$173,000.00	\$208,000.00	\$3,410,000.00
2024 Revenue Bonds	\$615,000.00	\$615,000.00	\$0.00	\$27,576.00	\$27,576.00	\$615,000.00
Subtotal w/o NMSC Debt	\$16,759,356.05	\$12,924,479.88	\$701,037.12	\$450,802.22	\$1,151,839.34	\$12,223,442.76
2013 CWFL (NMSC)	\$3,289,151.00	\$1,585,421.00	\$180,542.83	\$39,561.66	\$220,104.49	\$1,404,878.17
TOTAL SEWER DEBT	\$20,048,507.05	\$14,509,900.88	\$881,579.95	\$490,363.88	\$1,371,943.83	\$13,628,320.93



VILLAGE OF FOX CROSSING 2025 SCHEDULE OF DEBT

SUMMARY - Village and Utility:	AMOUNT OF LOAN	12/31/24 BALANCE	2025 PAYMENTS		2025 PAYMENTS	12/31/2025 BALANCE
			PRINCIPAL	INTEREST		
Sub-Total GO Notes & Loans	\$37,850,985.98	\$26,348,621.80	\$3,318,146.52	\$834,409.12	\$4,152,555.64	\$23,030,475.28
Sub-Total Revenue Bonds	\$39,335,000.00	\$30,025,000.00	\$1,530,000.00	\$1,137,236.01	\$2,667,236.01	\$28,495,000.00
Subtotal	\$77,185,985.98	\$56,373,621.80	\$4,848,146.52	\$1,971,645.13	\$6,819,791.65	\$51,525,475.28
GO Notes NMSC	\$3,289,151.00	\$1,585,421.00	\$180,542.83	\$39,561.66	\$220,104.49	\$1,404,878.17
Total GO Notes	\$41,140,136.98	\$27,934,042.80	\$3,498,689.35	\$873,970.78	\$4,372,660.13	\$24,435,353.45
Total Debt w/NMSC GO Notes	\$80,475,136.98	\$57,959,042.80	\$5,028,689.35	\$2,011,206.79	\$7,039,896.14	\$52,930,353.45

w/o GCMW Debt

Revenue Bonds - Water	\$17,100,520.12	\$828,962.88	\$686,433.79	\$1,515,396.67	\$16,271,557.24
Revenue Bonds - Sewer	\$12,924,479.88	\$701,037.12	\$450,802.22	\$1,151,839.34	\$12,223,442.76
Total Revenue Bonds	\$30,025,000.00	\$1,530,000.00	\$1,137,236.01	\$2,667,236.01	\$28,495,000.00

\$0.00 \$0.00 \$0.00 \$0.00 \$0.00

GCMW REVENUE BONDS SEWER UTILITY DEBT ISSUE	AMOUNT OF LOAN	12/31/24 BALANCE	2025 PAYMENTS		2025 PAYMENTS	12/31/2025 BALANCE
			PRINCIPAL	INTEREST		
2004 Revenue Bonds	\$148,826.12	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2009 Revenue Bonds	\$4,385,534.57	\$1,866,315.58	\$353,870.07	\$45,072.67	\$398,942.74	\$1,512,445.51
TOTAL SEWER DEBT	\$4,534,360.69	\$1,866,315.58	\$353,870.07	\$45,072.67	\$398,942.74	\$1,512,445.51

Revenue Bonds - Water	\$17,100,520.12	\$828,962.88	\$686,433.79	\$1,515,396.67	\$16,271,557.24
Revenue Bonds - Sewer	\$14,790,795.46	\$1,054,907.19	\$495,874.89	\$1,550,782.08	\$13,735,888.27
Total Revenue Bonds w/GCMW Debt	\$31,891,315.58	\$1,883,870.07	\$1,182,308.68	\$3,066,178.75	\$30,007,445.51

DEBT SERVICE FUND

REVENUES:

ACCOUNT NUMBER		2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD 07/31/24	2024 PROJ	2025 BUDGET	% Change 2024/25
301-5800-420.01-00	SPECIAL ASSESSMENT REVENUE	5,907	5,489	3,855	1,777	1,832	1,832	1,305	(26.56%)
301-5800-480.01-00	INTEREST	3,750	22,480	68,415	30,000	56,738	85,000	60,000	100.00%
301-5800-480.09-00	MISCELLANEOUS REVENUE								0.00%
301-5800-480.10-01	DEVELOPER CONTRIBUTION								0.00%
301-5800-493.01-00	PROCEEDS/LT DEBT/BONDS								0.00%
301-5800-492.03-00	TRANS FR SP ASSESS PRE-PAY				4,725			4,027	(14.77%)
301-5800-491.02-01	TRANSFER FROM GARBAGE/RECYCLING FUND								0.00%
301-5800-491.02-05	TRANSFER FROM OPEN SPACE								0.00%
301-5800-491.02-05	TRANSFER FROM PK IMPACT FEES	39,504	89,931	55,970	30,000	13,991	20,000	30,000	0.00%
301-5800-491.06-13	TRANSFER FROM STORM UTILITY								0.00%
301-5800-493.05-00	TRANS FROM ASSIGNED BALANCE				31,064			120,000	286.30%
301-5800-492.05-00	TRANS FROM TAX STABLIZATION FUND				161,584			151,267	(6.38%)
301-5800-493.01-00	GO NOTES								0.00%
301-5800-493.01-02	DEBT PREMIUM	26,922	64,237				203,653		0.00%
	Subtotal (Program Revenues)	76,083	182,137	128,240	259,150	72,561	310,485	366,599	41.46%
	LEVY to Balance	1,994,328	1,865,064	1,758,307	1,772,250	1,772,250	1,772,250	2,012,293	13.54%
TOTAL REVENUE:		2,070,411	2,047,201	1,886,547	2,031,400	1,844,811	2,082,735	2,378,892	17.11%

EXPENDITURES:

ACCOUNT NUMBER	OBJECT	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD 07/31/24	2024 PROJ	2025 BUDGET	% Change 2024/25
301-5800-600.06-10	PRINCIPAL-MISC	43,752	42,570	78,493	226,355	226,355	226,355	240,300	6.16%
301-5800-600.06-20	INTEREST - MISC	6,596	23,670	80,927	75,717	42,903	75,717	67,069	(11.42%)
301-5800-610.06-10	PRINCIPAL-POLICE	12,720	16,430	16,298	14,045	14,045	14,045	30,713	118.68%
301-5800-610.06-20	INTEREST-POLICE	2,937	3,008	2,680	2,377	1,259	2,377	8,063	239.21%
301-5800-620.06-10	PRINCIPAL-FIRE	130,429	188,485	202,558	186,158	186,337	186,337	182,905	(1.75%)
301-5800-620.06-20	INTEREST - FIRE	30,177	36,444	35,790	38,016	16,746	38,016	34,095	(10.31%)
301-5800-650.06-10	PRINCIPAL-STREET EQUIP/ROADS	1,198,919	1,167,138	1,014,501	1,007,135	1,006,775	1,006,775	1,212,105	20.35%

EXPENDITURES: (cont.)

ACCOUNT NUMBER	OBJECT	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD 07/31/24	2024 PROJ	2025 BUDGET	% Change 2024/25
301-5800-650.06-20	INTEREST - STREET EQUIP/ROADS	194,468	190,266	184,255	224,562	114,909	224,562	279,627	24.52%
301-5800-710.06-10	PRINCIPAL-PARK & RECREATION	404,178	400,377	328,151	221,308	221,488	221,488	273,977	23.80%
301-5800-710.06-20	INTEREST-PARK & RECREATION	45,400	37,816	28,930	34,877	18,054	34,877	48,974	40.42%
301-5800-600.08-80	DEBT ISSUANCE COSTS						46,125		0.00%
301-5800-600.08-90	DEBT DISCOUNT								0.00%
301-5800-600.09-10	TRANSFER TO GENERAL FUND	835	878	922	850		1,013	1,064	25.18%
	TRANSFER TO TAX STABLIZATION FUND								0.00%
301-5800-600.09-61	TRANSFER TO WATER UTILITY								0.00%
301-5800-600.09-62	TRANSFER TO WASTEWATER UTILITY								0.00%
	REPAYMENT OF GEN FUND DEBT								0.00%
	TOTAL EXPENDITURES	2,070,411	2,107,082	1,973,505	2,031,400	1,848,871	2,077,687	2,378,892	17.11%

NOTES:

- 1 **301-5800-493.05-00: Transfer from Designated Fund Balance:**
Prior borrowing premium used to offset interest payments.
- 2 **301-5800-XXX.06-10 & 06-20: General Principal & Interest:**
Includes estimated 2025 payments for the new 2024 borrowing amounts.
- 3 **301-5800-600.09-10: Transfer to General Fund:**
This is the Village cost of the Central Square Software maintenance for tracking special assessments.

CAPITAL PROJECTS FUND (CPF)

CAPITAL IMPROVEMENTS PROGRAM

2025 Village Projects				Assessable Costs	Village Cost
	Cost	Funding	Fund Desc.		
Winchester Rd (RR Tracks to N Lake St) Reconstruction (CONST)	\$ 725,000	\$ 120,000	Prior Borrowing	\$	605,000
Mayer Neighborhood Williams St South Wedge and Overlay (CONST)	\$ 200,000			\$	200,000
E. Shady Lane Wedge and Overlay (Olde Buggy to Cold Spring) (CONST)	\$ 80,000			\$	80,000
Ehlers Rd Wedge and Overlay (RR Tracks to 100' N of Haase) (CONST)	\$ 80,000			\$	80,000
Irish Rd Railroad Crossing (Brookfield Drive to Elk Trail Drive) (DESIGN & SOIL BORINGS)	\$ 50,000			\$	50,000
Irish Road Reconstruction incl. 10' trail (CTH II - Jacobsen Rd) (DESIGN & SOIL BORINGS)	\$ 200,000			\$	200,000
Earl Street Reconstruction DESIGN (Urbanization Joint with C/ Menasha)	\$ 72,000	\$ -	City Cost Share		
		\$ 72,000	Prior Borrowing	\$	-
E. Shady Lane Urbanization incl. 10' trail (CTH CB - Cold Spring Rd) (DESIGN & SOIL BORINGS)	\$ 15,000	\$ 15,000	Prior Borrowing	\$	-
Jacobson Rd Railroad Overpass Deck Repair / Reconstruction (DESIGN)	\$ 15,000	\$ 15,000	Prior Borrowing	\$	-
Concrete Panel Repairs	\$ 125,000			\$	125,000
Road Resurfacing	\$ 650,000	\$ 110,000	CPF cash on hand	\$	540,000
Subtotal Highway Improvements	\$ 2,212,000	\$ 332,000		\$ -	\$ 1,880,000
American Dr Trail Repaving (Cty BB to Shady) (CONST)	\$ 440,000	\$ 440,000	CPF cash on hand	\$	-
O'Hauser Park Play Equipment	\$ 400,000	\$ 96,200	ERF funds on hand	\$	303,800
Rydell Conservancy Shoreline Restoration	\$ 110,000	\$ 110,000	Prior Borrowing	\$	-
Westfield Park Play Equipment	\$ 93,000	\$ 42,653	ERF funds on hand	\$	50,347
Wittman Park Courts Repair and Recolor	\$ 35,000	\$ 35,000	CPF cash on hand	\$	-
Community Center Roof Replacement	\$ 57,500	\$ 57,500	CPF cash on hand	\$	-
Fire Station #41 Roof Replacement	\$ 57,500	\$ 57,500	CPF cash on hand	\$	-
Municipal Complex Flooring	\$ 200,000	\$ 200,000	CPF cash on hand	\$	-
Trestle Trail Repairs (w/ City of Menasha)	\$ 260,000	\$ 130,000	City Cost Share	\$	130,000
2025 Village Projects Grand Total	\$ 3,865,000	\$ 1,500,853		\$ -	\$ 2,364,147

2025 TID #5 Infrastructure Projects				Assessable Costs	TID #5 Cost
	Cost	Funding	Fund Desc.		
Water Main Installation (Shady Ln - North 2,800 Ft) (CONST)	\$ 822,000	\$ 100,000	recapture	\$	722,000
Sewer Main Installation (Shady Ln - North 2,800 Ft) (CONST)	\$ 905,000	\$ 100,000	recapture	\$	805,000
Stormwater Culvert Replacement (Clayton Avenue just North of Shady Ln) (CONST)	\$ 60,000			\$	60,000
2025 TID #5 Grand Total	\$ 1,787,000	\$ 200,000		\$ -	\$ 1,587,000

CAPITAL IMPROVEMENTS PROGRAM

2025 Stormwater Projects		Cost	Funding	Fund Desc.	Assessable Costs	Utility Cost
Strohmeyer Pond (Irish Road South Pond) (CONST)	\$	1,100,000				\$ 1,100,000
Margeo Neighborhood Utilities (Storm sewer for Strohmeyer Pond) (CONST)	\$	753,000	\$ 753,000	settlement funds	\$ -	\$ -
Winchester Rd Reconstruction Storm Sewer (RR Tracks - N Lake St) (CONST)	\$	150,000	\$ 50,000	cash on hand		\$ 100,000
Ehlers Rd Culvert Rehab (1051 - 1088 Ehlers Rd) (CONST)	\$	120,000	\$ 120,000	cash on hand		\$ -
Mayer Street Storm Sewer Extension (William St to 1061 Mayer) (CONST)	\$	50,000	\$ 50,000	cash on hand		\$ -
Irish Road Storm Sewer Improvements (CTH II to Jacobsen Rd) (DESIGN)	\$	56,000				\$ 56,000
Schildt Park Stormwater Pond (DESIGN AND SOIL BORINGS)	\$	50,000				\$ 50,000
Earl Street Urbanization (DESIGN)	\$	25,000	\$ 25,000	prior borrowing		\$ -
E Shady Lane Reconstruction Storm Sewer (CTH CB - Cold Spring Rd) (DESIGN)	\$	20,000	\$ 20,000	prior borrowing		\$ -
Calumet Street Storm Sewer Improvements (STH '47' - Oneida St) (DESIGN)	\$	15,000	\$ 15,000	cash on hand		\$ -
Irish Road North Pond (E Shady Ln - CTH BB) (LAND ACQUISITION)	\$	300,000				\$ 300,000
2025 Stormwater Grand Total	\$	2,639,000	\$ 1,033,000		\$ -	\$ 1,606,000

2025 Sanitary Sewer Projects		Cost	Funding	Fund Desc.	Assessable Costs	Utility Cost
Valley Road Main (Olde Midway Rd to STH 47) (CONST)	\$	2,600,000	\$ 4,000	private laterals	\$ 310,000	
			\$ 335,841	prior borrowing		
			\$ 1,950,159	settlement funds		\$ -
Margeo Neighborhood Utilities (along with Strohmeyer Pond and Storm project) (CONST)	\$	1,724,000	\$ 50,000	private laterals		\$ 1,674,000
Larsen Rd - Rocket Way (NHS) to Clayton Rd Extension (DESIGN & CONST)	\$	400,000	\$ 400,000	Town of Clayton funded		
			\$ -	T/Neenah specials (T/Clayton backed)		\$ -
Silverwood / Shreve Neighborhood Lining with Top Hat (CONST)	\$	390,000	\$ -	private laterals		\$ 390,000
2025 Sanitary Grand Total	\$	5,114,000	\$ 2,740,000		\$ 310,000	\$ 2,064,000

2025 Water Main Projects		Cost	Funding	Fund Desc.	Assessable Costs	Utility Cost
Valley Road (Olde Midway Rd to STH 47) and Beck Street (CONST)	\$	2,300,000	\$ 2,300,000	Prior Borrowing		\$ -
Margeo Neighborhood Utilities (along with Strohmeyer Pond and Storm project)	\$	1,475,000				\$ 1,475,000
Winchester Rd (RR Tracks to N Lake St) Replace Operating Nuts and Bolts	\$	50,000				\$ 50,000
2025 Water Grand Total	\$	3,825,000	\$ 2,300,000		\$ -	\$ 1,525,000

CAPITAL PROJECTS FUND

REVENUES:

ACCOUNT NUMBER	ACCOUNT	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD 07/31/24	2024 PROJ	2025 BUDGET	% Change 2024/25
401-5200-433.02-03	COUNTY SAFETY GRANTS / ARPA				296,000	213,393	213,393		(100.00%)
401-5500-435.09-00	LOCAL GOVERNMENT MISC							130,000	100.00%
401-5100-480.01-00	INTEREST	87,479	177,231	483,649	100,000	265,045	365,045	250,000	150.00%
401-5100-480.02-01	SALES / EQUIP & VEHICLES & OTHER	671,083							0.00%
401-5300-480.08-11	MISC DONATION								0.00%
401-5500-480.08-11	MISC DONATION-Park		5,000						0.00%
401-5300-480.09-00	MISC REVENUE								0.00%
401-5200-480.09-03	MISC REVENUE-FIRE								0.00%
401-5300-480.10-01	DEVELOPER CONTRIBUTION	2,000,000							0.00%
401-5300-480.10-02	MUNICIPAL CONTRIBUTIONS								0.00%
401-5300-491.01-01	TRANSFER FROM GENERAL FUND								0.00%
401-5500-491.02-05	TRANSFER FROM SPEC REV FUND								0.00%
401-5500-491.04-02	TRANSFER FROM EQUIP RPLCMNT			40,000			40,000	138,853	100.00%
401-5100-492.06-01	TRANSFER FROM SETTLEMENT FUNDS							753,000	100.00%
401-5100-492.04-00	CPF PRIOR YEAR CARRY OVER				50,000			650,000	1200.00%
401-5300-492.04-00	CPF PRIOR YEAR CARRY OVER				150,500			222,000	47.51%
401-5500-492.04-00	CPF PRIOR YEAR CARRY OVER				50,000			110,000	120.00%
401-5300-493.01-00	PROCEEDS/LT DEBT/GO NOTES	720,000	2,695,000	1,960,000	3,771,900		2,340,000	2,364,147	(37.32%)
401-5800-493.01-02	DEBT PREMIUM	24,179	27,418	78,559					0.00%
401-5300-493.02-00	PROCEEDS/LT DEBT/STF								0.00%
	*CAPITAL PROJECTS FUND	3,502,741	2,904,649	2,562,208	4,418,400	478,438	2,958,438	4,618,000	4.52%

EXPENDITURES:

ACCOUNT NUMBER	OBJECT	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD 07/31/24	2024 PROJ	2025 BUDGET	% Change 2024/25
401-5100-600.08-21	CAP IMPR BUILDING & LAND	188,835	176,910	0	50,000		50,000		(100.00%)
401-5100-600.08-54	CAPITAL EQUIP - OTHER - General							200,000	100.00%
401-5200-620.08-21	CAP IMPR BUILDING & LAND			141,792				57,500	100.00%
401-5200-620.08-54	CAPITAL EQUIP - OTHER	349,267	12,268		493,400		329,076		(100.00%)
401-5200-620.08-53	VEHICLES (CAP)			190					0.00%
401-5300-650.08-21	CAP IMPR BUILDING & LAND								0.00%

EXPENDITURES: (cont.)

ACCOUNT NUMBER	OBJECT	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD 07/31/24	2024 PROJ	2025 BUDGET	% Change 2024/25
401-5300-650.08-42	ROAD CONSTRUCTION (CAP)								0.00%
401-5300-650.08-43	ROAD RE-CONSTRUCTION (CAP)	1,074,657	1,651,905	648,685	2,707,500	1,014,864	2,707,500	1,437,000	(46.93%)
401-5300-650.08-44	TRAILS/WALKWAYS (CAP)				0			440,000	100.00%
401-5300-650.08-45	STORM SEWERS (CAP)								0.00%
401-5300-650.08-46	SIGNS SIGNALS & MARKINGS								0.00%
401-5300-650.08-54	CAPITAL EQUIP - OTHER - Street			37,885					0.00%
401-5500-710.08-21	CAP IMPR BUILDING & LAND							57,500	100.00%
401-5500-710.08-31	PARKS: MISC CAPITAL	9,327	1,461	236,518	640,000	62,228	568,625	898,000	40.31%
401-5800-600.08-80	DEBT ISSUANCE COSTS	24,179	82,788	47,495					0.00%
401-5800-600.09-10	TRANSFER TO GENERAL FUND	667,558	528,311	907,418	527,500		527,500	775,000	46.92%
401-5800-600.09-20	TRANSFER TO SPECIAL REVENUE FU	208,381							0.00%
401-5800-600.09-30	TRANSFER TO DEBT SERVICE FUND								0.00%
401-5800-600.09-63	TRANSFER TO STORMWATER					990,168	990,168	753,000	100.00%
401-5800-710.06-10	PRINCIPAL								0.00%
	*CAPITAL PROJECTS FUND	2,522,204	2,453,643	2,019,983	4,418,400	2,067,260	5,172,869	4,618,000	4.52%

NOTES:

- 1 See Attached Spreadsheet on Expenditure Detail
- 2 **401-5500-435.09-00: Local Government Revenue:**
\$130,000 City of Menasha share of Trestle Trail repair project.
- 3 **401-5100-492.04-00: Transfer from Fund Balance:**
\$650,000 Use accumulated interest earnings and remaining borrowing from closed projects from past several years to reduce current year borrowing (\$900k total less current year budget interest income).
- 4 **401-5100-492.06-01: Transfer from Settlement Funds:**
Use of the Clayton Settlement funds; 12/31/23 Balance = \$6,002,039; Projected 12/31/24 Balance = \$4,217,000
- 5 **401-5800-600.09-10: Transfer to General Fund:**
\$650,000 Transfer borrowed funds to General Fund for the road resurfacing projects and \$125,000 for the concrete panel replacement projects from borrowed funds.
- 6 **401-5800-600.09-63: Transfer to Stormwater Utility:**
\$753,000 Transfer settlement funds to the Stormwater Utility for the Margeo Neighborhood project (note, 2024 was for Church Pond)

Village of Fox Crossing
2025 Capital Replacement Schedule (09/30/24)

Inflation Rate

State Bid **1.00%**

Non-State Bid **2.75%**

DEPARTMENT	DESCRIPTION	MAKE	MODEL	July 2023 Mileage/Hrs	Purchase Year	Purchase Cost	Percent Village Costs	Depr. Term (Years)	NOTES	REP. YEAR	Estimated Replacement Cost	Annual Depreciation Amount
Fire	Pumper (E241)	Pierce	Sabre	47,438	1999	\$198,400	100%	26	2 year delivery time, extend to Spring 2025	2025	\$867,500.00	\$42,500
Fire	Pick-up Truck (U40)	Dodge	Ram	55,857	2015	\$37,385	100%	10		2025	\$62,000.00	\$5,913
Fire	Air Compressor - Sta 41	Mako		438	2009	\$42,879	100%	17		2026	\$50,781.79	\$2,688
Fire	60kw Generator-Sta 40			561	2006	\$15,824	100%	20		2026	\$27,224.06	\$1,293
Fire	Washer extractor - Sta. 40	Continental			2007	\$4,392	100%	19		2026	\$9,000.00	\$450
Fire	SUV (C40)	Chevrolet	Tahoe	47,850	2017	\$35,851	100%	10		2027	\$59,000.00	\$5,310
Fire	Rescue (R41)	Pierce	Sabre	29,934	2004	\$235,000	100%	24		2028	\$645,000.00	\$24,188
Fire	Extrication	TNT			2014	\$49,625	100%	14	Replace with E-Draulics (battery operated)	2028	\$47,500.00	\$3,223
Fire	Thermal Camera	Draeger	UCF 9000		2013	\$9,625	100%	15		2028	\$14,458.67	\$916
Fire	Washer extractor - Sta. 41	Unimac	1804043659		2018	\$6,517	100%	10		2028	\$12,000.00	\$1,140
Fire	Pick-up Truck (C241)	Chevrolet	Silverado	34,298	2019	\$45,000	100%	10		2029	\$60,000.00	\$5,400
Fire	Thermal Camera	ISG	Draeger USC		2014	\$10,829	100%	15		2029	\$16,267.66	\$1,030
Fire	Engine (E240)	Pierce	Enforcer	41,257	2006	\$302,245	100%	24		2030	\$850,000.00	\$31,875
Fire	Engine (E41)	Pierce	Arrow XT	46,214	2010	\$399,526	100%	24		2034	\$890,000.00	\$33,375
Fire	F150 (C41)	Ford	F150	7,655	2024	\$58,214	100%	10		2034	\$76,356.45	\$7,254
Fire	Air Compressor - Sta 40	Mako		289	2015	\$44,433	100%	20		2035	\$76,443.80	\$3,631
Fire	25kw Generator-Sta 41			113	2017	\$21,800	100%	20		2037	\$37,505.34	\$1,782
Fire	70kw Generator-St 41	Generac		62	2018	\$65,900	100%	20		2038	\$113,376.23	\$5,102
Fire	Engine (E40)	Pierce		43,822	2017	\$635,364	100%	24		2041	\$1,218,390.59	\$45,690
Fire Ladder	Ladder (L40)	Pierce	Velocity	5,689	2020	\$1,245,303	100%	24		2044	\$2,388,025.54	\$89,551
Ladder will be tracked individually, since there may be future years that funding may not be available												
SUBTOTAL						\$3,464,112					\$7,520,830	\$312,311
Comm Dev	#107 Comm. Dev	Chevrolet	Impala	26,240	2013	\$17,699	100%	13	extend 1 yr to 2026	2026	\$32,643.11	\$2,260
Admin	#106 Administration	Chevrolet	Impala	41,853	2014	\$17,799	100%	12		2026	\$32,556.36	\$2,442
Inspections	#110 Inspections	Ford	Explorer	18,664	2019	\$30,798	100%	10		2029	\$34,020.15	\$3,062
Admin	#108 Mini Van - Admin	Dodge	Grand Caravan	10,652	2019	\$21,494	100%	10		2029	\$32,000.00	\$2,880
Admin	#109 Administration	Chrysler	Pacifica	5,873	2023	\$39,385	100%	15	Park uses primarily	2038	\$45,724.18	\$2,743
Mun Complex	Fuel Pumps		US Petroleum Equip		2020	\$23,458	100%	20	fuel dispensers at municipal complex	2040	\$40,357.81	\$1,917
SUBTOTAL						\$150,633					\$217,301.62	\$15,304
Clerk	Election-Voting Machine (5)		Dominion		2015	\$37,660	100%	11	5 Voting Machines w/4 Boxes (extend 1 year)	2026	\$50,755.19	\$4,383
Clerk	Election-Badger Book (16)		Paragon Development		2020	\$31,240	100%	8	16 Badger Book systems	2028	\$38,811.97	\$4,609
Clerk	Election-Badger Book (2)		Paragon Development		2021	\$4,252	100%	8	Added 2 Badger Books to Central Count	2029	\$5,282.60	\$627
Clerk	Election-Voting Machine (1)		Dominion		2019	\$8,914	100%	10	1 Voting Machine	2029	\$11,692.06	\$1,111
Clerk	Election-Voting Machine (1)		Dominion		2020	\$8,719	100%	10	1 Voting Machine	2030	\$11,435.79	\$1,086
Clerk	Election-Badger Book (1)		Paragon Development		2023	\$2,056	100%	8	Badger Book (backup server)	2031	\$2,554.33	\$303
SUBTOTAL						\$92,841					\$120,531.94	\$12,119
Info Tech	Phone System (Phones)				2007		100%		see notes	2025	\$10,000.00	\$1,900
Info Tech	Phone Server	Mitel	from Marco		2019	\$3,453	70%	7	extend 2 yrs to 2026	2026	\$2,922.59	\$397
Info Tech	Phone System (Phones)				2007		100%		see notes	2026	\$10,000.00	\$1,900
Info Tech	SANS				2019	\$42,835	70%	7	total replacement cost est = \$70,000	2026	\$51,255.14	\$4,920

Village of Fox Crossing
2025 Capital Replacement Schedule (09/30/24)

Inflation Rate
State Bid 1.00%
Non-State Bid 2.75%

DEPARTMENT	DESCRIPTION	MAKE	MODEL	July 2023 Mileage/Hrs	Purchase Year	Purchase Cost	Percent Village Costs	Depr. Term (Years)	NOTES	REP. YEAR	Estimated Replacement Cost	Annual Depreciation Amount	
Info Tech	9 MDC's/Dock - Police		Baycom		2022	\$34,686	100%	4		2026	\$38,661.75	\$9,182	
Info Tech	Phone System (Phones)				2007		100%		see notes	2027	\$10,000.00	\$1,900	
Info Tech	Phone Voicemail System	Mitel	from Marco		2022	\$32,198	70%	10		2032	\$29,562.78	\$2,808	
Info Tech	Phone System (Phones)				2023	\$20,000	100%	15		2038	\$30,043.98	\$1,903	
SUBTOTAL						\$133,172					\$182,446.24	\$24,910	
P&R Vehicle	P217 6 Ft. Mower	John Deere	1575	1,205	2017	\$47,150	100%	8		2025	\$57,000.00	\$5,313	
P&R Vehicle	P15 1 Ton Dump Trk	Ford/Casper	F350	1,906	2015	\$40,871	100%	10	Gas; dump box, lift, cover	2025	\$110,000.00	\$24,900	
P&R Vehicle	P314 Gator	John Deere	625	62,480	2014	\$20,274	100%	12	Gas, w/cab & trailer, sprayer and tank, accessori	2026	\$28,075.11	\$2,106	
P&R Vehicle	P16 1 Ton Pickup	Ford	F350	17,751	2016	\$42,622	100%	10	Diesel (vehicle w/plow, backrack, lights, bedliner) P-16	2026	\$47,081.20	\$4,237	
P&R Vehicle	#18 Slope mower	Deweze	ATM72-LC	337 Hours	2006	\$28,350	100%	20	Ext 2 more yrs due to maintenance in 2024	2026	\$55,000.00	\$4,000	
P&R Vehicle	P220 6 Ft. Mower	John Deere	1575	1,612	2020	\$44,993	100%	8	Diesel, mulch kit, canopy	2028	\$55,897.87	\$6,289	
P&R Vehicle	P19 1Ton Pickup	Ford	F350	11,877	2019	\$47,207	100%	10		2029	\$61,919.11	\$5,573	
P&R Vehicle	P19D 1 Ton Dump Truck	Ford	F350	28,837	2019	\$64,607	100%	10		2029	\$95,000.00	\$8,550	
P&R Vehicle	P308 LP Pneumatic Forklift	Yale	GLP070VX	9,115	2019	\$17,819	100%	10		2029	\$23,372.31	\$2,104	
P&R Vehicle	P0221 Groundmaster Mower	Toro	Groundmaster 4010-	1,403	2021	\$85,827	100%	9		2030	\$109,561.76	\$10,956	
P&R Vehicle	P318 Tractor	John Deere	5075M	1,227	2018	\$82,043	100%	13	Tractor, loader, snow bucket, landscape bucket, sweeper broom, r	2031	\$116,736.14	\$8,082	
P&R Vehicle	P223 6 Ft. Mower	John Deere	1575	336	2023	\$49,503	100%	8		2031	\$61,501.56	\$6,919	
P&R Vehicle	P21 1 ton - Dump Truck	Ford	F350	13,110	2021	\$75,879	100%	10	Diesel, dump body, stainless steel, liftgate	2031	\$105,000.00	\$9,450	
P&R Vehicle	P23 1 Ton Dump Trk	Ford	F350	4,677	2023	\$103,015	100%	10	Diesel, dump body, stainless steel box, plow	2033	\$135,119.73	\$12,161	
P&R Vehicle	P323 Tool Cat	Bobcat	UW56	211	2023	\$99,962	100%	10	Unit with dump box, boom, snow blade, salt spre	2033	\$131,115.26	\$11,800	
P&R Vehicle	P20 1/2 Ton Pick Up Truck	Ford	F150	21,965	2020	\$31,324	100%	14		2034	\$45,794.77	\$2,944	
PARK & REC VEHICLES SUBTOTAL						\$881,445					\$1,238,174.82	\$125,384	
P&R Park Eq	OHN - Play Equip	Various			2008	\$32,426	100%	17	Equip. curb, poured in place	2025	\$400,000.00	\$0	
P&R Park Eq	Westfield Park	Burke			2005	\$26,381	100%	20	Equip. curb, poured in place, asphalt	2025	\$93,000.00	\$0	
P&R Park Eq	Kippenhan Park	Burke			2005	\$31,755	100%	21	Equip. curb, poured in place, asphalt, ext 1 yr (6 total)	2026	\$85,000.00	\$6,815	
P&R Park Eq	Schildt	Miracle			2006	\$52,876	100%	20	Equip. curb, poured in place, asphalt, ext 1 yr (3 total)	2026	\$290,000.00	\$13,775	
P&R Park Eq	Meadow Heights	Miracle			2006	\$12,758	100%	21	Equip., extended 5 yrs	2027	\$55,000.00	\$4,156	
P&R Park Eq	Strohmeyer	Burke			2006	\$40,176	100%	21	Equip. curb, poured in place, asphalt, ext 3 more yrs (\$	2027	\$100,000.00	\$4,524	
P&R Park Eq	Fritsch Fitness Equip	Tri-active			2014	\$32,391	100%	15	fitness equip-18 pieces and concrete	2029	\$48,657.73	\$3,082	
P&R Park Eq	Wittmann - Play Equip	Burke			2009	\$105,397	100%	20	Equip. concrete, and rubber, ext 2 years	2029	\$309,576.25	\$8,705	
P&R Park Eq	Fritse Park	Landscape Structures			2010	\$160,200	100%	20	Equip. concrete, and rubber, ext 2 years	2030	\$324,555.56	\$9,416	
P&R Park Eq	Palisades Play Equip	Burke			2011	\$80,364	100%	20	Equip. concrete, and rubber, ext 2 years	2031	\$257,301.74	\$6,222	
P&R Park Eq	Disc Golf Kiosk	VenTek	M600XC		2022	\$6,775	100%	10	Credit Card Kiosk	2032	\$8,886.44	\$844	
P&R Park Eq	Anunson #2 - Play Equip	GRG Playcapes			-	2020	\$27,162	100%	12	Equip. (w/install) and wood fiber play surface (rec	2032	\$37,613.50	\$2,978
P&R Park Eq	Boat Launchf Kiosk	VenTek	M600XC		2023	\$8,590	100%	10	Credit Card Kiosk	2033	\$11,267.08	\$1,070	
P&R Park Eq	Fritsch Play Equip	Landscape Structures			2014	\$215,445	100%	20	Equip. concrete, and rubber, ext 3 years	2034	\$343,971.42	\$10,339	
P&R Park Eq	Kuehn - Play Equip	Burke			2019	\$39,217	100%	20	Equip. concrete, and rubber	2039	\$67,470.09	\$3,205	
P&R Park Eq	Anunson #1 - Play Equip	Burke			2020	\$91,050	100%	20	Equip.,(w/install), wood fiber play surface and PIF	2040	\$156,645.01	\$5,941	
P&R Park Eq	Butte des Morts	Burke			2023	\$75,000	100%	20	Equip (w/install), concrete, wood fiber play surfac	2043	\$129,032.13	\$4,629	
PARK & REC PARK EQUIPMENT SUBTOTAL						\$1,037,963					\$2,717,976.96	\$85,701	
SUBTOTAL PARK & REC						\$1,919,408					\$3,956,151.78	\$211,085	

Village of Fox Crossing
2025 Capital Replacement Schedule (09/30/24)

Inflation Rate
State Bid **1.00%**
Non-State Bid **2.75%**

DEPARTMENT	DESCRIPTION	MAKE	MODEL	July 2023 Mileage/Hrs	Purchase Year	Purchase Cost	Percent Village Costs	Depr. Term (Years)	NOTES	REP. YEAR	Estimated Replacement Cost	Annual Depreciation Amount
POLICE DEPT VEHICLES												
Police	960 Detective Squad	Dodge	Caravan		2015	\$21,726	100%	10		2025	\$33,270.00	\$5,249
Police	966 Squad	Ford	Explorer	42,762	2023	\$43,680	100%	2		2025	\$55,168.00	\$24,826
Police	949 Police Van	Ford	E150		2011	\$18,477	100%	14	(includes Lighting & Shelving)	2025	\$33,270.00	\$2,139
Police	968 Squad	Ford	Explorer	30,722	2023	\$43,680	100%	3	EXTEND TO 2026	2026	\$45,003.55	\$13,501
Police	969 Squad	Ford	Explorer	2,196	2024	\$45,243	100%	2	Sgt vehicle, 4 assigned, 2 year replacement	2026	\$51,152.38	\$23,019
Police	970 Squad Truck	Ford	F150	17,960	2023	\$48,919	100%	3		2026	\$50,400.78	\$15,120
Police	973 CSO Truck	Ford	F150		2020	\$38,969	100%	6	extend 3 years for CSO truck (2023)	2026	\$56,366.90	\$8,455
Police	976 Squad	Ford	Explorer		2024	\$45,243	100%	3	new in 2024 (3 yr life)	2027	\$46,613.91	\$13,984
Police	961 Detective Squad	Ford	Explorer		2017	\$27,393	100%	10		2027	\$30,258.91	\$2,723
Police	965 Squad	Ford	Explorer	5,728	2024	\$45,243	100%	3	3 yr life	2027	\$51,613.91	\$15,484
Police	967 Squad	Ford	Explorer		2024	\$45,243	100%	3	3 yr life	2027	\$51,613.91	\$15,484
Police	974 SRO Squad (was 967)	Ford	Explorer		2022	\$12,500	100%	5	become SRO vehicle, extend to 2025	2027	\$50,000.00	\$9,000
Police	975 Admin Squad (was 965)	Ford	Explorer		2022	\$12,500	100%	5	become SRO vehicle, extend to 2025, uncaged "	2027	\$50,000.00	\$9,000
Police	964 Squad	Ford	Explorer		2024	\$45,243	100%	4	new in 2024 (4 yr life)	2028	\$47,080.05	\$10,593
Police	971 Squad-Meg	Chevy	Impala	86,041	2018	\$27,895	100%	10	May need to be replaced earlier	2028	\$30,813.43	\$2,773
Police	972 K9 Squad	Ford	Interceptor		2018	\$56,000	100%	10		2028	\$61,858.84	\$5,567
Police	963 Staff Vehicle	Chrysler	Voyager		2021	\$24,606	100%	11	Funding did not start until 2014 budget	2032	\$27,451.58	\$2,246
Police	962 Admin / Training	Chevy	Traverse		2023	\$41,975	100%	10		2033	\$46,366.51	\$4,173
Police	956 Detective	Chevy	Equinox		2024	\$30,385	100%	10		2034	\$33,563.94	\$3,021
Police	Ancillary Equip				2015	\$311,341	100%	7.5	For all vehicles (partial replacement see notes)	See Note	\$381,592.69	\$37,153
PD VEHICLE SUBTOTAL						\$986,260					\$1,233,459.29	\$223,510
POLICE DEPT EQUIPMENT												
Police	Laser Unit (TS009633)	Truspeed	LTI 20-20		2016	\$1,695	100%	10	ext 3 yrs	2026	\$2,223.25	\$278
Police	Squad Camera (3)		Arbitrator		2019	\$16,164	100%	7	Squad 965, 967, & 969 - ext 2 yrs	2026	\$17,330.00	\$2,476
Police	AED (2)		Zoll		2019	\$3,200	100%	7	Squad 967 & 968	2026	\$3,869.21	\$553
Police	Ballistic Shields (4)	Point Blank	Bellator		2021	\$6,713	100%	5	Squad 965, 967, 968, & 969	2026	\$20,000.00	\$4,000
Police	Squad Camera		Panasonic		2021	\$3,980	100%	5	Squad 968	2026	\$4,558.19	\$912
Police	AED (2)		Zoll		2020	\$3,200	100%	7	Squad 965 & 966	2027	\$3,869.19	\$553
Police	Radar Unit (FH13972)	Kustom	Falcon HR		2021	\$1,514	100%	6	Squad 969	2027	\$1,781.63	\$297
Police	Squad Camera (2)		Arbitrator		2022	\$9,872	100%	5	Squad 966 & 970	2027	\$10,375.57	\$2,075
Police	Radar K9 Unit (FH12088)		Falcon		2018	\$1,458	100%	10		2028	\$1,912.39	\$191
Police	Canine		Dutch Shepard		2018	\$12,900	100%	10		2028	\$14,774.03	\$1,404
Police	AED (1)		Zoll		2021	\$1,599	100%	7	Squad 969	2028	\$1,933.40	\$276
Police	Radar Unit (FH14440)		Falcon		2022	\$1,318	100%	6	Squad	2028	\$1,550.98	\$258
Police	AED (1)		Zoll		2022	\$1,680	100%	7	Squad 970	2029	\$2,031.34	\$290
Police	Ballistic Shields (2)	Point Blank	Bellator		2023	\$5,700	100%	5	Squad 966 & 970	2028	\$13,000.00	\$2,600
Police	Radar Unit (FH28958)		Stalker		2023	\$3,171	100%	5	Squad 966	2028	\$3,631.66	\$726
Police	Radar Unit (FH28967)		Stalker		2023	\$3,171	100%	5	Squad 968	2028	\$3,631.66	\$726
Police	Radar Unit (FH29228)		Stalker		2023	\$3,300	100%	5	Squad 970	2028	\$3,779.40	\$756
Police	Squad Camera (2)		Arbitrator		2024	\$13,386	100%	5	Squad 964 & 967	2029	\$14,068.82	\$2,814
Police	Radar Unit (FH30794)		Stalker		2024	\$2,995	100%	5	Squad 964	2029	\$3,147.78	\$630

Village of Fox Crossing
2025 Capital Replacement Schedule (09/30/24)

Inflation Rate
State Bid **1.00%**
Non-State Bid **2.75%**

DEPARTMENT	DESCRIPTION	MAKE	MODEL	July 2023 Mileage/Hrs	Purchase Year	Purchase Cost	Percent Village Costs	Depr. Term (Years)	NOTES	REP. YEAR	Estimated Replacement Cost	Annual Depreciation Amount
Police	Radar Unit (FH30796)		Stalker		2024	\$2,995	100%	5	Squad 976	2029	\$3,147.78	\$630
Police	Radar Unit (FH31224)		Stalker		2024	\$2,995	100%	5	Squad 965	2029	\$3,147.78	\$630
Police	Radar Unit (FH31246)		Stalker		2024	\$2,995	100%	5	Squad 967	2029	\$3,147.78	\$630
Police	Radar Unit (FH31248)		Stalker		2024	\$2,995	100%	5	Squad 969	2029	\$3,147.78	\$630
Police	Laser Unit (TS012188)	Truspeed	LTI 20-20		2021	\$1,695	100%	10		2031	\$2,223.25	\$222
Police	Evidence Refrigerator	True	T-49-HC		2022	\$5,559	100%	10		2032	\$6,140.83	\$553
Police	Speed Trailer	Kustom	SMART		2018	\$11,902	100%	15		2033	\$17,879.17	\$1,132
PD EQUIPMENT SUBTOTAL						\$128,152					\$166,302.83	\$26,242
POLICE TOTAL						\$1,114,413					\$1,399,762.12	\$249,752
Street	#27 Tandem axle trk	International	7500 (6X4)	22,544 / 2,131	2014	\$201,102	85%	10		2024	\$311,950.00	\$0
Street	#20 Tandem axle trk	IHC	7500 6x4	32780 / 3126	2010	\$156,351	85%	15	New Tandem Axle Truck to be split w/Storm (85%/15%	2025	\$229,090.00	\$0
Street	#15 4 ton asphalt patcher	Spaulding		101.9 Hours	2010	\$33,830	50%	15	move back 5 yrs (2020)	2025	\$19,637.79	\$1,244
Street	#14 Asphalt roller	Wacker	RD11A	n/a	2003	\$9,269	100%	23	Originally scheduled for 2018	2026	\$17,298.76	\$715
Street	#S-40 3/4 ton trailer	5'x8' utility trailer w/steel drop down ramps			2002	NO COST	100%	24	(unclaimed property 02-11-96)	2026	\$3,500.00	\$700
Street	#25 Gradall	Gradall	XL3100 III	8,448 / 2,708.3	2011	\$281,508	30%	15	Extend 3 years	2026	\$150,000.00	\$9,018
Street	#2 1-ton truck	Ford	F550	34,126.9Miles	2014	\$73,569	100%	12	Will not be replaced; purchased #10 F550 in 2022 due to need for extra seat capacity			
Street	#13 Air compressor	Sullair	185CFM	147 Hours	2006	\$12,251	100%	20		2026	\$14,948.55	\$710
Street	#4 1/2 ton pickup	Ford	F150	54,324 / 3031	2016	\$23,882	50%	10		2026	\$15,662.42	\$1,410
Street	#S-70 3 Ton Trailer	Chilton	#111	n/a	1998	\$2,500	100%	29	Originally scheduled for 2014	2027	\$3,336.26	\$109
Street	#11 Utility van	Ford	F-550	25,616 Miles	2012	\$36,273	100%	15		2027	\$54,489.26	\$3,269
Street	#17 Dump Truck (2018)	International	7500 6x4	21,760 / 1,981	2017	\$187,900	85%	12		2029	\$221,170.74	\$16,588
Street	#28 Skid Steer	Cat	289DXPS	1,804 Hours	2015	\$69,200	85%	14		2029	\$85,994.49	\$5,528
Street	#29 single axle trk (2017)	Freightliner	108SD	19,094/ 1,859.9	2016	\$261,176	85%	13		2029	\$315,876.10	\$21,868
Street	Stump Grinder	Caterpillar		n/a	2014	\$8,530	100%	15	Added to ERF in 2018	2029	\$12,813.76	\$1,014
Street	#10 1 ton Single Axle Trk	Ford	F550	7,549 / 1,012	2021	\$107,522	85%	10		2031	\$100,955.03	\$9,086
Street	#S-60 7 ton trailer	Trail King	TKT14U	n/a	2016	\$12,158	85%	15		2031	\$15,523.72	\$983
Street	#31 Tandem axle trk	IHC	HV607	12,707 / 1,156	2019	\$197,232	85%	12		2031	\$232,155.12	\$17,412
Street	#48 Ztrak Stand-on Mower	John Deere	636M	103.9 Hours	2022	\$8,200	100%	10		2032	\$10,755.54	\$1,022
Street	# Ifra-red Patcher	KM Internatio	KM2-18X	41.9 hours	2020	\$9,204	50%	12		2032	\$6,372.77	\$505
Street	#1 1/2 ton pickup	Ford	F150 XLT	11,005.90/ 89	2021	\$33,041	50%	12		2033	\$18,615.74	\$1,396
Street	#6 Skid steer	J. Deere	331G	953.1 Hours	2018	\$63,600	100%	15		2033	\$95,539.85	\$5,732
Street	#5 Tractor/backhoe	Case	580SL	919 Hours	2016	\$101,464	50%	17		2033	\$80,458.72	\$4,260
Street	#34 Shouldering Machine	Road Widner	I112	n/a	2013	\$27,793	100%	21	Added to ERF in 2018	2034	\$49,130.80	\$4,243
Street	#19 Grader - 2013 model	J. Deere	772G (6 wheel drive)	556.3 Hours	2014	\$280,000	100%	20		2034	\$481,719.96	\$21,677
Street	#3 1/2 ton pickup	Ford	F350	21,953 / 2,089	2017	\$36,537	100%	17		2034	\$57,945.28	\$3,068
Street	#33 Wheel loader	J. Deere	624K	1,951 Hours	2014	\$209,290	100%	20		2034	\$360,068.47	\$16,203
Street	#42 Int. Crew Cab Truck	International	CV515	4705 /632	2022	\$109,040	85%	12	15% Recycling	2034	\$128,347.30	\$10,161
Street	#7 Aerial Boom Truck	International	MV607	1,584	2024	\$273,049	100%	12		2036	\$378,113.13	\$29,934
Street	#26 Tandem axle trk	Int 7500	7500 6x4	3513 / 202	2024	\$189,694	85%	13		2037	\$229,422.66	\$15,883
Street	#23 Tandem axle trk	International	7500 6x4	3,558 / 215	2024	\$195,694	85%	13		2037	\$236,678.67	\$14,885
Street	#43 26' Electric Scissor Lift	JCB	S2632E	40.03 Hours	2022	\$18,000	100%	15		2037	\$27,039.58	\$1,713
Street	#36 2019 Excavator	J. Deere	190 GW	1059.6 Hours	2020	\$289,000	30%	18	Purchased in 2020 - (bought demo unit)	2038	\$141,283.70	\$7,457

Village of Fox Crossing
2025 Capital Replacement Schedule (09/30/24)

Inflation Rate
State Bid **1.00%**
Non-State Bid **2.75%**

DEPARTMENT	DESCRIPTION	MAKE	MODEL	July 2023 Mileage/Hrs	Purchase Year	Purchase Cost	Percent Village Costs	Depr. Term (Years)	NOTES	REP. YEAR	Estimated Replacement Cost	Annual Depreciation Amount
Street	#50 7' Flail Mower	Dimond		n/a	2023	\$15,500	100%	15		2038	\$23,284.08	\$1,475
Street	#24 Tandem Axle Trk	International	7400 4x2	3,725 / 262	2024	\$205,694	85%	15		2039	\$262,643.68	\$15,759
Street	Brine Maker Tank	AccuBatch	Fargill Salt-Road Safety		2020	\$37,282	100%	20		2040	\$64,141.01	\$3,047
Street	#S-108 Concrete saw	Norton	C20SP		2022	\$7,899	100%	18		2040	\$12,871.97	\$679
Street	#40 Mastic Melter (200 gal)	Craftco	Patcher II	410.5 Hours	2021	\$74,909	100%	20		2041	\$128,876.33	\$6,122
Street	#41 Vibratory Roller	Bomag	BW177D-5	99.1 Hours	2021	\$92,649	100%	20		2041	\$159,395.11	\$7,571
Street	#xxxx 20 Ton Trailer	Miller Bradford	T-40 Towmaster	n/a	2023	\$41,438	100%	20		2043	\$71,291.66	\$3,386
SUBTOTAL						\$3,993,228					\$4,828,398.01	\$265,832
GRAND TOTAL - GENERAL FUND						\$10,867,805					\$18,225,422	\$1,091,313
Recycling	#32 Brush chipper	Vermeer	BC1500	1,409.7 Hours	2016	\$48,885	100%	12		2028	\$67,695.15	\$5,077
Recycling	#12 Brush chipper	Vermeer	BC1500	1,340.9 Hours	2020	\$62,250	100%	14		2034	\$91,009.13	\$5,851
Recycling	#42 Int. Crew Cab Truck	International	CV515	4705 / 632	2022	\$109,040	15%	12	85% Village	2034	\$22,649.52	\$1,793
Recycling	Excavator Attachment	Brooks Tractor		n/a	2020	\$31,992	100%	18		2038	\$52,133.68	\$2,607
Recycling	#47 Leaf Vac Truck	Freightliner		4,128 / 408.2	2022	\$232,863	100%	18		2040	\$379,466.50	\$20,027
Recycling	#37 Leaf Collection Trailer	MacQueen	XV DCL800TM25	412.2 Hours	2021	\$103,800	100%	20		2041	\$178,580.47	\$8,036
Recycling	#38 Leaf Collection Trailer	MacQueen	XV DCL800TM25	431.8 Hours	2021	\$103,500	100%	20		2041	\$178,064.34	\$8,013
Recycling	#51 Titan Leaf Vac Truck	MacQueen	BN OLYM.PRO	263.8 / 17.6	2023	\$284,500	100%	18		2041	\$463,612.59	\$23,181
SUBTOTAL						\$976,830					\$1,433,211.38	\$74,585
Storm	#27 Tandem axle trk	International	7500 (6X4)	22,544 / 2,131	2014	\$201,102	15%	10		2024	\$55,069.35	\$0
Storm	GPS Unit/Locator (Trimble)				2010	\$9,303	100%	15		2025	\$13,974.96	\$885
Storm	#20 Tandem axle trk	IHC	7500 6x4	32780 / 3126	2010	\$156,351	15%	15	New Tandem Axle Truck to be split w/Storm (85%/15%	2025	\$40,428.00	\$0
Storm	#15 4 ton asphalt patcher	Spaulding		101.9 Hours	2010	\$33,830	50%	15	move back 5 yrs (2020)	2025	\$19,637.79	\$1,244
Storm	#9 Cargo Van	Ford	E250	22,716 Miles	2009	\$17,812	100%	17		2026	\$28,249.05	\$1,496
Storm	#8 Whirlwind sweeper	Elgin	Whirlwind	9711 / 1639	2019	\$283,460	100%	10		2029	\$371,800.60	\$33,462
Storm	#25 Gradall	Gradall	XL3100 III		2011	\$281,508	70%	15	Extend 3 years	2026	\$450,000.00	\$27,000
Storm	#4 1/2 ton pickup	Ford	F150	54,324 / 3031	2016	\$23,882	50%	10		2026	\$15,662.42	\$1,410
Storm	#30 Ford F550	Ford	F550	27,118 Miles	2017	\$80,978	100%	12	(400 hrs) ; moved up 2 yrs	2029	\$112,137.02	\$8,410
Storm	#17 Dump Truck (2018)	International	7500 6x4	21,760 / 1,981	2017	\$187,900	15%	12		2029	\$39,030.13	\$2,927
Storm	#28 Skid Steer	Cat	289DXPS	1,804 Hours	2015	\$69,200	15%	14		2029	\$15,175.50	\$976
Storm	#29 single axle trk (2017)	Freightliner	108SD	19,094/ 1,859.9	2016	\$261,176	15%	13		2029	\$55,742.84	\$3,859
Storm	#44 330' Push Camera	Envirosight Pr	CVP-1079	n/a	2020	\$10,900	100%	10		2030	\$12,040.38	\$1,144
Storm	#10 1 ton Single Axle Trk	Ford	F550	7,549 / 1,012	2021	\$107,522	15%	10	(4,062 hrs)	2031	\$17,815.59	\$1,603
Storm	#S-60 7 ton trailer	Trail King	TKT14U	n/a	2016	\$12,158	15%	15		2031	\$2,739.48	\$174
Storm	#31 Tandem axle trk	IHC	HV607	12,707 / 1,156	2019	\$197,232	15%	12	move up 1 yr	2031	\$40,968.55	\$3,073
Storm	# Ifra-red Patcher	KM Internatio	KM2-18X	41.9 hours	2020	\$9,204	50%	12		2032	\$6,372.77	\$505
Storm	#1 1/2 ton pickup	Ford	F150 XLT	11,005.90/ 89	2021	\$33,041	50%	12		2033	\$18,615.74	\$1,396
Storm	#5 Tractor/backhoe	Case	580SL	919 Hours	2016	\$101,464	50%	17		2033	\$80,458.72	\$4,260
Storm	#21 Jetter Truck	Freightliner	Vactor	11,385 / 634	2016	\$340,000	100%	18	(408hrs) Brought as a demonstrator	2034	\$554,053.71	\$27,703
Storm	7-ton Skid Steer Trailer	Trail King	TKT16U	n/a	2019	\$16,485	100%	16		2035	\$25,444.75	\$1,431

Village of Fox Crossing
2025 Capital Replacement Schedule (09/30/24)

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DEPARTMENT	DESCRIPTION	MAKE	MODEL	July 2023 Mileage/Hrs	Purchase Year	Purchase Cost	Percent Village Costs	Depr. Term (Years)	NOTES	REP. YEAR	Estimated Replacement Cost	Annual Depreciation Amount
Storm	Brush Cutter for skid steers	Fecon		n/a	2017	\$27,000	100%	18	attachment for skid steer	2035	\$43,998.38	\$2,200
Storm	Power Rake	Caterpillar		n/a	2017	\$9,400	100%	18	attachment for skid steer	2035	\$15,317.96	\$766
Storm	#26 Tandem axle trk	International 8	HV607	3513 / 202	2024	\$238,694	15%	13		2037	\$50,944.41	\$3,723
Storm	#23 Tandem axle trk	International 2	HV607	3,558 / 215	2024	\$238,694	15%	13		2037	\$50,944.41	\$3,723
Storm	#22 3-yd Wheel Loader	J. Deere	624K-II	1,317.8 Hours	2018	\$189,900	100%	20		2038	\$326,709.36	\$73,510
Storm	#36 2019 Excavator	J. Deere	190 GW	1059.6 Hours	2020	\$289,000	70%	18	Purchased in 2020 - (bought demo unit)	2038	\$329,661.96	\$17,399
Storm	#39 Hydroseeder	Finn	T120T	88 Hours	2020	\$68,000	100%	19		2039	\$113,858.04	\$25,618
Storm	#24 Tandem Axle Trk	International 2	HV607	3,725 / 262	2024	\$238,694	15%	15		2039	\$53,784.88	\$3,227
Storm	#45 Pro Manhole Camera	Envirosight	EN AIRHD-25	n/a	2021	\$17,250	100%	19		2039	\$28,883.11	\$6,499
STORMWATER TOTAL						\$3,751,140					\$2,989,519.86	\$259,623
Wastewater	1-Ton Truck	Ford	F350	102,884	2013	\$56,604	0%	12	with Utility Box & Snow Plow; moved up 3 yrs (2028)	2025	\$140,000.00	\$58,500
Wastewater	Pickup	Ford	F150	102,734	2015	\$29,828	0%	11	moved up 4 yrs (2030)	2026	\$48,278.16	\$3,950
Wastewater	Portable Generator	Onan	40DGBC	137.8 hrs	2003	\$22,780	0%	23	pushed back 3 years (orig 2023)	2026	\$28,638.17	\$1,183
Wastewater	200' Push Camera	Verisight	CVP-0026		2017	\$9,620	0%	10		2027	\$10,626.46	\$1,010
Wastewater	Video Inspection Sys	Aries	Envirotech		2021	\$65,743	0%	10		2031	\$72,621.17	\$6,899
Wastewater	Van	Ford	Transit	42,807	2020	\$31,166	0%	12		2032	\$35,118.07	\$2,634
Wastewater	42 In Lawnmower w/ snow bl	John Deere	X370		2022	\$7,198	0%	10		2032	\$7,950.99	\$755
Wastewater	Sewer Cleaner	Kenworth	Vactor 2100	3,449 / 547.3 hrs	2022	\$483,763	0%	11		2033	\$651,977.77	\$53,344
WASTEWATER TOTAL						706,701					\$995,210.79	\$128,275
Water	Tractor/Backhoe	Case	580SN	1798 hrs	2016	\$89,900	0%	10		2026	\$99,305.53	\$9,434
Water	1-Ton Truck	Ford	F550	19,343	2014	\$83,914	0%	13	with Dump box & snow plow	2027	\$95,501.96	\$6,612
Water	Hydraulic Valve Exercising		Spindoctor		2008	\$7,800	0%	20		2028	\$13,419.34	\$637
Water	1 Ton Truck	Ford	F-350 XL	36,940	2019	\$50,696	0%	10	with Utility Box (Monroe Truck)	2029	\$70,999.92	\$6,390
Water	1/2 Ton Van	Ford	Van	77,652	2019	\$28,354	0%	10		2029	\$52,190.03	\$4,697
Water	Pickup 1/2 Ton 4x4	Chevrolet	Silverado 1500	111,324	2015	\$30,562	0%	15		2030	\$50,481.53	\$3,029
Water	3/4 Ton	Ford	F250	25,085	2020	\$32,956	0%	12		2032	\$52,135.08	\$3,910
Water	Utility Van 3/4 ton	Chevrolet		60,660	2017	\$30,579	0%	15		2032	\$50,501.27	\$3,030
Water	1/2 Ton	Chevrolet	Silverado 1500	28,071	2018	\$40,615	0%	15		2033	\$62,152.75	\$3,729
Water	1 Ton Truck	Ford	F350	27,905	2021	\$55,197	0%	12	with Service Body (Madison Trk Equip)	2033	\$63,697.36	\$4,777
Water	1/2 Ton Truck	Ford	F150	4,284	2023	\$44,167	0%	12		2035	\$49,768.48	\$3,733
Water	Trench Box	Kelbe			2001	\$5,225	0%	35		2036	\$13,503.62	\$367
Water	Dump Truck	International	Work Star	23,281	2013	\$121,316	0%	25	12-yd tandem axle w/Equipment (\$1,081)	2038	\$155,579.52	\$5,912
WATER TOTAL						621,280					\$829,236.41	\$56,257
Utility Billing	Folding/Inserter Machine	Neopost	17GP1979		2017	12,447	0%	8		2025	\$25,000.00	\$2,813
UTILITY BILLING TOTAL						12,447					\$25,000.00	\$2,813

HIGHLIGHTED ITEMS ARE PROPOSED FOR REPLACEMENT

Village of Fox Crossing
2025 Capital Replacement Schedule (09/30/24)

Inflation Rate	
State Bid	1.00%
Non-State Bid	2.75%

DEPARTMENT	DESCRIPTION	MAKE	MODEL	July 2023 Mileage/Hrs	Purchase Year	Purchase Cost	Percent Village Costs	Depr. Term (Years)	NOTES	REP. YEAR	Estimated Replacement Cost	Annual Depreciation Amount
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NOTES:

Fire Department:

Miles/Hours checked in
Pumper E241 was slated to be replaced in 2023 but because of a 2 year delivery time, the replacement year was pushed to 2024 with a price increase of \$100,000 from expected price during 2022. This has now been pushed to a 2025 delivery date, maybe, with an increase in cost of \$42,500.
U40 to be replaced with a duplicate of our newest F150. Increase in price mainly due to equipment installation and finishing (was done by Street Dept in the past)

Community Development

Car (#107) is working fine, still low miles; extend 1 year and reevaluate next year

Clerk - Election:

No indication we will need to replace any of the voting machines this year, may not need to replace all machines at one time. Extended replacement year.

Info Tech:

Phone System - Phones are being replaced over several years. Starting in 2022, using \$10,000 per year for new phones until all office phones have been upgraded, which is expected to be completed in 2027.
Microsoft Office licenses replaced with the online environment of Office365 during 2024, which means the Microsoft Office License replacements will no longer be needed, and thus removed from he ERF schedule.
The AS400 system was replaced in 2024 with a 5 year expected life. This was removed from the ERF schedule as it will be replaced as a cloud-based system, funded with operations as an annual maintenance cost.

Parks & Recreation:

Replace P15 1 Ton Dump (park run truck) with stainless steel dump box and plow hook-up (no plow).
Replace P217 6' John Deere Mower (moves P220 to backup mower).
Replace O'Hauser Park Playground equipment; included in capital projects fund due to increased costs for replacement.
Replace Westfield Park Playground equipment (includes new covered picnic table); included in capital projects fund due to increased costs for replacement.
Reclassified #18 Slope Mower from Street Dept to Park Dept as Streets now longer uses it and Parks does; extend years 2 years due to maintenance done in 2024 fixed gyro issue.
Reevaluated length of existing park replacement plan, extending most

Police:

2025 Replacement Vehicles - 949 Police Van (Investigations) \$30,000, 960 Detective Squad \$30,000, 966 Squad \$45,084.
swapped out vehicles used as #974 & #975 - changed replacement year to 2027.
Increase fleet per General Fund Purchase, will add #977 to schedule next year.
#949 van is going to be transferred to the Street Dept and replaced with an SUV that is of better use to the PD; purchased in ERF as funding is saved plus sale to Stormwater at residual value.

Street & Administrative Vehicles:

1.) Shown in the "Percentages Village Costs" column are village costs, any differences in percentages are storm water costs unless otherwise noted. The Replacement Cost is listed as the actual Street Cost Portion.
Transferred #18 Slope Mower to the Street Dept.
Request to keep Truck #2 and increase the fleet.
Trucks #20 & #27 have been ordered

Stormwater Utility:

E150 Cargo van is transferred from PD to Stormwater to be used by the new Stormwater Technician; the Stormwater Fund is purchasing it from the ERF for estimated auction value and it will be added to the ERF schedule in 2025 under the Stormwater Fund for future replacement.

Village of Fox Crossing

2025 Capital Replacement Schedule (09/30/24)

Inflation Rate

State Bid1.00%

Non-State Bid2.75%

DEPARTMENT	DESCRIPTION	MAKE	MODEL	July 2023 Mileage/Hrs	Purchase Year	Purchase Cost	Percent Village Costs	Depr. Term (Years)	NOTES	REP. YEAR	Estimated Replacement Cost	Annual Depreciation Amount
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NOTES (cont.):

Wastewater Utility:

Moved replacement of F350 up 4 years, 11 yr life vs 15 yr life, to replace in 2025 (may not receive until 2026 depending on lead time)

Moved replacement of F150 up 3 years, 12 yr life vs 15 yr life

Pushed portable generator back another year (originally was scheduled to be replaced in 2023)

In 2024 will be selling this vehicle to the water utility as the new Utility Superintendent is using this vehicle; the water utility incurs the cost for the Superintendent vehicle and recovers a portion through interfund charges

Water Utility:

In 2024 will be selling this vehicle to the sewer utility as the new Sewer Foreman is using this vehicle; the previous Utility Superintendent used this vehicle, thus it is in water utility

EQUIPMENT REPLACEMENT FUND

REVENUES:

ACCOUNT NUMBER	ACCOUNT	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD 07/31/24	2024 PROJ	2025 BUDGET	% Change 2024/25
402-5100-410.01-00	Levy								0.00%
402-5200-431.04-00	Homeland Security Grant								0.00%
402-5200-431.09-00	Misc Federal Grants								0.00%
402-5100-480.01-00	Interest	1,974	57,870	261,245	65,000	180,829	325,950	275,000	323.08%
402-5100-480.02-01	Sale of Village Equip & Vehicles - General			6,570					0.00%
402-5200-480.02-01	Sale of Village Equip & Vehicles - PD	29,523		37,575	40,000		35,191	36,000	(10.00%)
402-5200-480.02-01	Sale of Village Equip & Vehicles - FD	47,000			0	200	7,675	30,000	100.00%
402-5200-480.02-01	Sale of Village Equip & Vehicles - Insp								0.00%
402-5300-480.02-01	Sale of Village Equip & Vehicles - SD	42,491		129,500	29,750		45,000	30,000	0.84%
402-5500-480.02-01	Sale of Village Equip & Vehicles - PK	17,528		33,950				25,000	100.00%
402-5100-491.01-00	Transfer from General Fund - Admin	5,738	8,580	22,580	8,065		8,065	8,065	0.00%
402-5100-491.01-00	Transfer from General Fund - Election	13,688	14,613	14,613	12,429		12,429	12,119	(2.49%)
402-5100-491.01-00	Transfer from General Fund - Info Tech.	27,551	27,551	31,650	28,702		28,702	24,910	(13.21%)
402-5100-491.01-00	Transfer from General Fund - Municipal Comple	1,917	1,917	1,917	1,917		1,917	1,917	0.00%
402-5200-491.01-00	Transfer from General Fund - PD	168,651	177,702	252,562	211,229		211,229	249,752	18.24%
402-5200-491.01-00	Transfer from General Fund - FD	278,186	277,861	338,240	345,577		345,577	312,311	(9.63%)
402-5200-491.01-00	Transfer from General Fund - Insp	3,062	3,062	3,062	3,062		3,062	3,062	0.00%
402-5300-491.01-00	Transfer from General Fund - SD	223,226	393,015	304,138	280,052		280,052	265,832	(5.08%)
402-5500-491.01-00	Transfer from General Fund - PK	176,167	187,335	248,362	211,941		211,941	211,085	(0.40%)
402-5600-491.01-00	Transfer from General Fund - Comm Dev.	1,496	1,496	1,496	2,433		2,433	2,260	(7.11%)
402-5100-492.02-00	Transfer from Designated Balance - Admin								0.00%
402-5100-492.02-00	Transfer from Designated Balance - Elections								0.00%
402-5100-492.02-00	Transfer from Designated Balance - IT								0.00%
402-5200-492.02-00	Transfer from Designated Balance - Police								0.00%
402-5200-492.02-00	Transfer from Designated Balance - Fire				112,862			265,426	135.18%
402-5300-492.02-00	Transfer from Designated Balance - Street							178,000	100.00%
402-5500-492.02-00	Transfer from Designated Balance - Park								0.00%
TOTAL REVENUE:		1,038,198	1,151,002	1,687,460	1,353,019	181,029	1,519,223	1,930,739	42.70%

EXPENDITURES:

ACCOUNT NUMBER	OBJECT	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD 07/31/24	2024 PROJ	2025 BUDGET	% Change 2024/25
402-5100-560.08-15	Computer Equip - IT		57,225	9,307	47,769	35,228	40,000	10,000	(79.07%)
402-5100-600.08-53	Vehicles - General		131,363	39,385					0.00%
402-5100-600.08-54	Capital Equipment: Other - General Government		17,173						0.00%
402-5200-610.08-53	Vehicles - Police	112,992		210,441	151,300	158,799	159,372	121,708	(19.56%)
402-5200-610.08-54	Capital Equipment: Other - Police	14,484		15,638	17,000	20,773	21,207	3,000	(82.35%)
402-5200-620.08-53	Vehicles - Fire			57,301	825,000	44	44	929,500	12.67%
402-5200-620.08-54	Capital Equipment: Other - Fire								0.00%
402-5200-630.08-53	Vehicles - Inspections								0.00%
402-5300-650.08-53	Vehicles -Street	108,572		650,276	311,950	274,915	274,915	560,678	79.73%
402-5300-650.08-54	Capital Equipment: Other - Street		7,899						0.00%
402-5500-710.08-53	Vehicles - Park			103,185				110,000	100.00%
402-5500-710.08-54	Capital Equipment: Other - Park	85,827		49,503				57,000	100.00%
402-5100-600.09-10	Transfer to General Fund								0.00%
402-5100-600.09-20	Transfer to Special Revenue Fund								0.00%
402-5500-710.09-40	Transfer to Capital Projects Fund			40,000				138,853	100.00%
TOTAL EXPENDITURES:		321,875	213,660	1,175,036	1,353,019	489,759	495,538	1,930,739	42.70%

NOTES:

- 1 12/31/23 fund balance = \$6,416,062
- 2 Refer to attached spreadsheet for equipment list and details.
- 3 **402-xxxx-491.xx-xx Transfer from General Fund -**
See notes on previous pages, annual funding for future replacements (\$0 from GF Fund Balance in 2025)
- 4 **402-xxxx-492.xx-xx Transfer from Designated Fund Balance -**
These accounts are used to balance the fund when replacements in the current year are more than the amount transferred in from the GF; this shows a budgeted use of ERF Fund Balance. The breakout between Fire and Streets is simply due to they have the largest individual purchases.
- 5 **402-5200-620.08-53 Vehicles - Fire -**
This includes the new pumper ordered in 2022 hoping it will arrive in 2025.
- 6 **402-5300-650.08-53 Vehicles - Fire -**
This includes two dump trucks #20 and #27; #27 was originally ordered for replacement in 2024 and is hoped to arrive in 2025.
- 7 **402-5500-710.09-40 Transfer to Capital Projects Fund**
O'Hauser North and Westfield parks playground equipment and play area improvements. These projects are primarily financed with debt and the expenditures are in the capital projects fund. \$138,853 has been accumulated in the ERF for the equipment replacement and is transferred to the capital projects fund to reduce the amount of debt issued.

TAX INCREMENTAL FINANCING (TIF)

TAX INCREMENTAL FINANCING - TID #1

Statement of Purpose:

Tax Incremental Financing (TIF) District Funds are used to account for the accumulation of resources from the district 'incremental' property taxes, land sales, and other revenues. The funds are designated to be used for the corresponding program/administrative expenditures of the tax incremental financing district, including debt service repayments, if applicable.

Location:

The area originally known as the Gateway Business Park, along with lands immediately adjacent, which is now the site of the Community First Credit Union corporate headquarters. The district boundaries are generally bounded by US Highway 10, County CB, West American Drive and the western boundary of Gateway Plaza and then extending west along US Highway 10, consisting of approximately 23.65 acres of vacant and partially developed land area. In January 2018, the Tax Incremental District (TID) boundaries were amended to increase the TID size 3.25 acres to a total of 26.90 acres. The amendment changes the northern boundary to cross West American Drive to include the property which now is developed by Cobblestone Hotel.

SRF-REVENUES:

ACCOUNT NUMBER	ACCOUNT	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD 07/31/24	2024 PROJ	2025 BUDGET	% Change 2024/25
211-5600-410.01-01	TAX LEVY INCREMENT	617,081	516,266	522,304	410,591	410,592	410,592	371,780	(9.45%)
211-5600-432.04-01	COMPUTER EXEMPTION AID	13	13	13	13	13	13	13	0.00%
211-5600-432.04-02	PERSONAL PROPERTY AID	(2,570)						45,976	100.00%
211-5600-480.01-00	INTEREST	2		5,434	1,500	9,980	13,500	2,000	33.33%
211-5600-480.10-01	DEVELOPER CONTRIBUTION								0.00%
	SPECIAL REVENUE FUND: TID #1	614,526	516,279	527,751	412,104	420,585	424,105	419,769	1.86%

SRF - EXPENDITURES:

ACCOUNT NUMBER	OBJECT	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD 07/31/24	2024 PROJ	2025 BUDGET	% Change 2024/25
211-5600-731.02-10	PROFESSIONAL SERVICES							8,000	100.00%
211-5600-731.02-15	LEGAL								0.00%
211-5600-731.03-20	SUBSCRIPTONS & DUES	150	150	150	150	150	150	150	0.00%
211-5600-731.03-25	LEGAL & DISPLAY ADS	4	0	6	10		10	10	0.00%
211-5600-731.06-20	INTEREST EXPENSE	113,816	105,798	98,435	90,932	90,932	90,932	85,143	(6.37%)
211-5600-731.07-97	DEVELOPER REIMBURSEMENT	466,302	417,633	424,228	330,543	330,543	330,543	303,599	(8.15%)
211-5600-731.09-10	REALLOCATIONS-Transfer to GF	636	1,204	2,888	750		1,450	650	(13.33%)
211-5600-731.09-30	REALLOCATIONS-Transfer to DSF								0.00%
	SPECIAL REVENUE FUND: TID #1	580,908	524,785	525,707	422,385	421,625	423,085	397,552	(5.88%)

TAX INCREMENTAL FINANCING - TID #1 (cont.)

DEBT SERVICE-REVENUES:

ACCOUNT NUMBER	ACCOUNT	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD 07/31/24	2024 PROJ	2025 BUDGET	% Change 2024/25
311-5800-410.01-00	TAX LEVY INCREMENT		40,000	33,174	37,350	37,350	37,350	41,375	10.78%
311-5800-480.01-00	INTEREST	1	294	208	100	377	377	100	0.00%
311-5800-491.02-11	TRANSFER FROM SRF TID#1								0.00%
311-5800-492.03-00	TRANSFER FROM FUND BALANCE				0				0.00%
311-5800-491.04-12	TRANSFER FROM CPF TID#1		4,738						0.00%
311-5800-493.01-02	DEBT PREMIUM	12,530							0.00%
	DEBT SERVICE FUND: TID #1	12,531	45,032	33,382	37,450	37,727	37,727	41,475	10.75%

DEBT SERVICE-EXPENDITURES:

ACCOUNT NUMBER	ACCOUNT	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD 07/31/24	2024 PROJ	2025 BUDGET	% Change 2024/25
311-5800-731.06-10	PRINCIPAL		40,000	35,000	30,000	30,000	30,000	35,000	16.67%
311-5800-731.06-20	INTEREST		7,520	8,425	7,450	3,950	7,450	6,475	(13.09%)
	DEBT SERVICE FUND: TID #1	0	47,520	43,425	37,450	33,950	37,450	41,475	10.75%

CAP PROJECTS-REVENUES:

ACCOUNT NUMBER	ACCOUNT	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD 07/31/24	2024 PROJ	2025 BUDGET	% Change 2024/25
411-5600-480.01-00	INTEREST	15	56						0.00%
411-5600-493.01-00	PROCEEDS/LT DEBT/GO NOTES	365,000							0.00%
411-5800-493.01-02	DEBT PREMIUM	12,257							0.00%
	CAPITAL PROJECTS FUND: TID #1	377,272	56	0	0	0	0	0	0.00%

CAP PROJECTS-EXPENDITURES:

ACCOUNT NUMBER	OBJECT	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD 07/31/24	2024 PROJ	2025 BUDGET	% Change 2024/25
411-5600-731.02-14	ENGINEERING								0.00%
411-5600-731.08-43	ROAD RECONSTRUCTION	360,055	278						0.00%
411-5600-731.08-80	DEBT COSTS	12,257							0.00%
411-5600-731.09-10	REALLOCATIONS-Transfer to GF								0.00%
411-5600-731.09-30	REALLOCATIONS-Transfer to DSF TID#1		4,738						0.00%
	CAPITAL PROJECTS FUND: TID #1	372,312	5,016	0	0	0	0	0	0.00%

NOTES:

- 1 Effective Date: June 29, 2015
- 2 Maximum TID life: June 29, 2035
- 3 Amended January 22, 2018 to include parcel 121-0231-02
- 4 January 1, 2015 base assessed value = \$2,239,500 (restated without personal property value) & equalized value = \$2,272,731 (restated)
- 5 January 1, 2017 base assessed value (with amendment #1 and restated without personal property) = \$2,639,500 & equalized value = \$2,688,731 (restated)
- 6 January 1, 2024 assessed value = \$34,871,000 & equalized value = \$32,027,500
- 7 January 1, 2023 assessed value = \$32,421,900 & equalized value = \$32,609,600
- 8 Fund Balance as of 12/31/23: Fund 211 = (\$46,595), Fund 311 = \$0, Fund 411 = \$0 (closed in 2022)
- 9 **211-5600-731.02-10 Professional Services:** Annual auditing/accounting services; most likely will need 30% audit in 2025
- 10 **211-5600-731.03-20 Subscription and Dues:** Annual filing fee with the Department of Revenue
- 11 **211-5600-731.03-25 Legal Ads:** Annual Joint Review Board notice for annual report
- 13 **211-5600-731.07-97 Developer Reimbursement:** Per CFCU Developer Agreement 95% of the tax increment received will be paid on the costs owed to the developer. The accrued interest expense is paid prior to principal. The total developer reimbursement is the interest expense plus the developer reimbursement. As of 8/31/24, the balance owed to CFCU developer is \$3,784,130. For the Fox Crossing Hotel Group Agreement 90% of the tax increment received will be paid to the developer, as of 8/31/24, \$172,585 is due to the developer.
- 14 **211-5600-731.09-10 Reallocations/Transfer to General Fund:** This account is used to transfer the TIF district funds to the general fund to offset staff time for tax calculations, budget, and reporting & accounting requirements, includes interest expense to the TID and revenue to the GF to cover negative fund balance

Estimate

Village of Fox Crossing

Tax Incremental Financing (TIF) District # 1 For the Year Ended December 31, 2023 Unaudited

Date Created: June 29, 2015
Plan Amendment #1: January 22, 2018
Maximum Life: June 29, 2035
Last Date to Incur Costs: June 29, 2030
TID Type: Mixed Use

Location:

Lands generally know as Gateway Business Park along with lands immediately adjacent. The district boundaries are generally bounded by US Highway 10, County CB, West American Drive and the western boundary of Gateway Plaza and then extending west along US Highway 10 consisting of approximately 23.6 acres of vacant and partially developed land area. Amendment #1 increased the TID size 3.25 acres to a total of 26.90 acres

	Current Year	Cumulative	Project Plan Estimate
Revenues and Other Financing Sources			
Tax Increments	\$ 555,477	\$ 2,916,380	\$ 11,133,551
Intergovernmental	13	63	-
Other Revenues	5,642	6,550	22,388
Issuance of Long-Term Debt	-	365,000	-
Total Revenues and Other Financing Sources	\$ 561,132	\$ 3,287,993	\$ 11,155,939

Expenditures and Other Financing Uses			
Developer Incentives	\$ 338,329	\$ 1,671,031	\$ 5,750,000
Developer Financed Public Improvement Reimbursement	85,899	459,042	1,500,000
Municipal Infrastructure Improvements	-	458,203	500,000
Administrative Expenses	711	36,940	215,000
Debt Issuance Costs	-	12,257	-
Debt Discount (Premium)	-	(24,787)	-
Principal Payments	35,000	75,000	-
Interest Expense	109,193	646,904	1,844,016
Total Expenditures and Other Financing Uses	\$ 569,132	\$ 3,334,590	\$ 9,809,016

Fund Balance	\$ (8,000)	\$ (46,597)	\$ 1,346,923
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TIF District Value

Current Assessed Value	32,421,900
January 1, 2015 Base Assessed Value	2,690,100
January 1, 2018 Base Assessed Value-Amendment#1	400,000
Increment Assessed Value	29,331,800

Village of Fox Crossing

Tax Incremental Financing (TIF) District # 1 For the Year Ended December 31, 2023 Unaudited

TIF District Value (continued)

Current Equalized Value	32,609,600
January 1, 2015 Base Equalized Value	2,316,300
January 1, 2018 Base Equalized Value-Amendment#1	416,000
Increment Equalized Value	29,877,300

Developer Agreement, which includes TID Financial Assistance

Community First Credit Union
Fox Crossing Hotel Group, LLC

Long-Term Debt

All general obligation notes and bonds payable are backed by the full faith and credit of the municipality. Notes and bonds borrowed to finance District expenditures will be retired by tax increments accumulated by the debt service. If the revenues are not sufficient, payments will be made by future tax levies or borrowed from the Village general fund balance.

Debt Description	Amount Borrowed	Amount Repaid	Balance
2021 GO Borrowing-TID#1	\$ 365,000.00	\$ 75,000.00	\$ 290,000.00
Total Borrowing	\$ 365,000.00	\$ 75,000.00	\$ 290,000.00

Aggregate maturities of all long-term debt related to the District is as follows:

Year	Principal	Interest	Total
2024	\$ 30,000.00	\$ 7,450.00	\$ 37,450.00
2025	35,000.00	6,475.00	41,475.00
2026	35,000.00	5,425.00	40,425.00
2027	35,000.00	4,375.00	39,375.00
2028	35,000.00	3,325.00	38,325.00
2029	40,000.00	2,200.00	42,200.00
2030	40,000.00	1,200.00	41,200.00
2031	40,000.00	400.00	40,400.00
	\$ 290,000.00	\$ 30,850.00	\$ 320,850.00

TAX INCREMENTAL FINANCING - TID #2

Statement of Purpose:

Tax Incremental Financing (TIF) District Funds are used to account for the accumulation of resources from the district 'incremental' property taxes, land sales, and other revenues. The funds are designated to be used for the corresponding program/administrative expenditures of the tax incremental financing district, including debt service repayments, if applicable.

Location:

Originally, located in the McMahon Business Park at the northeast corner of Jacobsen Road and County Highway CB, consisting of approximately 51.8 acres of land. Amended in 2019, adding 31.12 acres of land along West American Drive, north of US 10, to Cold Spring Rd for a total of 82.92 acres

SRF-REVENUES:

ACCOUNT NUMBER	ACCOUNT	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD 07/31/24	2024 PROJ	2025 BUDGET	% Change 2024/25
212-5600-410.01-01	TAX LEVY INCREMENT	81,091	163,308	418,259	331,802	331,803	331,380	106,838	(67.80%)
212-5600-420.01-00	SPECIAL ASSESSMENT REVENUE	14,516							0.00%
212-5600-432.04-02	PERSONAL PROPERTY AID	14,917	7,594	7,594	7,594	7,594	7,594	34,711	357.08%
212-5600-480.01-00	INTEREST	16	253	10,571	2,000	15,660	17,500	4,000	100.00%
	SPECIAL REVENUE FUND: TID #2	110,540	171,155	436,424	341,396	355,057	356,474	145,549	(57.37%)

SRF-EXPENDITURES:

ACCOUNT NUMBER	OBJECT	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD 07/31/24	2024 PROJ	2025 BUDGET	% Change 2024/25
212-5600-731.02-10	PROFESSIONAL SERVICES		9,508						0.00%
212-5600-731.02-14	ENGINEERING								0.00%
212-5600-731.02-15	LEGAL								0.00%
212-5600-731.03-20	SUBSCRIPTONS & DUES	150	150	150	150	150	150	150	0.00%
212-5600-731.03-25	LEGAL & DISPLAY ADS	4	0	6	10		10	10	0.00%
212-5600-731.07-97	DEVELOPER REIMBURSEMENT	93,391	187,993	180,493	181,981	181,980	181,980	134,751	(25.95%)
212-5600-731.08-01	CAPITAL RESERVE								0.00%
212-5600-731.09-10	REALLOCATIONS-Transfer to GF	510	1,485	573	500		850	500	0.00%
	SPECIAL REVENUE FUND: TID #2	94,055	199,136	181,222	182,641	182,130	182,990	135,411	(25.86%)

TAX INCREMENTAL FINANCING - TID #2 (cont.)

DEBT SERVICE-REVENUES:

ACCOUNT NUMBER	ACCOUNT	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD 07/31/24	2024 PROJ	2025 BUDGET	% Change 2024/25
312-5800-410.01-00	TAX LEVY INCREMENT	249,050	247,950		87,316	87,316	87,739	243,675	179.07%
312-5800-480.01-00	INTEREST	68	5,216	17,827	7,500	2,259	4,250	2,000	(73.33%)
312-5800-491.02-12	TRANSFER FROM SRF TID#2								0.00%
312-5800-491.04-12	TRANSFER FROM CPF TID#2		395,975						0.00%
312-5800-492.03-00	TRANSFER FROM FUND BALANCE				156,384				(100.00%)
DEBT SERVICE FUND: TID #2		249,118	649,141	17,827	251,200	89,575	91,989	245,675	(2.20%)

DEBT SERVICE-EXPENDITURES:

ACCOUNT NUMBER	OBJECT	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD 07/31/24	2024 PROJ	2025 BUDGET	% Change 2024/25
312-5800-731.06-10	PRINCIPAL	245,000	245,000	245,000	215,000	215,000	215,000	215,000	0.00%
312-5800-731.06-20	INTEREST	46,249	46,300	41,100	36,200	19,250	36,200	30,675	(15.26%)
DEBT SERVICE FUND: TID #2		291,249	291,300	286,100	251,200	234,250	251,200	245,675	(2.20%)

CAP PROJECTS-REVENUES:

ACCOUNT NUMBER	ACCOUNT	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD 07/31/24	2024 PROJ	2025 BUDGET	% Change 2024/25
412-5600-480.01-00	INTEREST	243	4,580						0.00%
412-5600-493.01-00	PROCEEDS/LT DEBT/GO NOTES								0.00%
412-5800-493.01-02	DEBT PREMIUM								0.00%
CAPITAL PROJECTS FUND: TID #2		243	4,580	0	0	0	0	0	0.00%

CAP PROJECTS-EXPENDITURES:

ACCOUNT NUMBER	OBJECT	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD 07/31/24	2024 PROJ	2025 BUDGET	% Change 2024/25
412-5600-731.02-14	ENGINEERING								0.00%
412-5600-731.08-43	ROAD/STORM RECONSTRUCTION	9,739							0.00%
412-5600-731.08-80	DEBT COSTS								0.00%
412-5600-731.09-10	REALLOCATIONS-Transfer to GF								0.00%
412-5600-731.09-30	REALLOCATIONS-Transfer to DSF TID#2		395,975						0.00%
CAPITAL PROJECTS FUND: TID #2		9,739	395,975	0	0	0	0	0	0.00%

TAX INCREMENTAL FINANCING - TID #2 (cont.)

NOTES:

- 1 Effective Date: March 14, 2016
- 2 Maximum TID life: March 14, 2037
- 3 Amended July 23, 2019 to include 10 additional parcels (6 Right-of-Way) along W American Drive to Cold Spring Rd
- 4 January 1, 2016 base (restated without personal property value) assessed value = \$27,636,900 & equalized value = \$28,004,053
- 5 January 1, 2019 base (with amendment; restated without personal property value) assessed value = \$29,188,100 & equalized value = \$29,606,453
- 6 January 1, 2024 assessed value = \$59,191,900 & equalized value = \$54,504,600
- 7 January 1, 2023 assessed value = \$52,457,800 & equalized value = \$56,931,800 (restated without personal property value)
- 8 Fund Balance as of 12/31/23: Fund 212 = \$268,242, Fund 312 = \$159,211
- 9 **212-5600-731.02-10 Professional Services:** Annual auditing/accounting services; 30% audit performed in 2022
10. **212-5600-731.03-20 Subscription and Dues:** Annual filing fee with the Department of Revenue
11. **212-5600-731.03-25 Legal Ads:** Annual Joint Review Board notice for annual report
12. **212-5600-731.07-97 Developer Reimbursement:** Per Menasha Office One LLC, Property Management Associates and OSMS Developer Agreements, 90% of the tax increment received will be paid to the developer. There is not any interest expense paid with these agreements. As of 8/31/24, the balance owed to Menasha Office One LLC is \$205,657, Property Management Associates is paid in full, and OSMS is \$296,814.
- 13 **212-5600-731.09-10 Reallocations/Transfer to General Fund:** This account is used to transfer the TIF district funds to the general fund to offset staff time for tax calculations, budget, and reporting & accounting requirements

Estimate

Village of Fox Crossing

Tax Incremental Financing (TIF) District # 2 For the Year Ended December 31, 2023 Unaudited

Date Created: March 14, 2016
Plan Amendment #1: July 22, 2019
Maximum Life: March 14, 2037
Last Date to Incur Costs: March 14, 2032
TID Type: Mixed Use

Location:

Lands located in the McMahon Business Park at the northeast corner of Jacobsen Road and County Highway CB, consisting of approximately 51.8 acres of vacant and partially developed land area. Amendment #1 increased the TID 31.2 acres, for 4 parcels and rights-of-way, located to the north of the original TID, bordering Cold Spring Road and across W American Drive, for a total TID of 82.92 acres.

	Current Year	Cumulative	Project Plan Estimate
Revenues and Other Financing Sources			
Tax Increments	\$ 418,259	\$ 1,446,377	\$ 4,679,903
Special Assessments	-	14,516	-
Intergovernmental	7,594	37,968	-
Other Revenues	28,398	43,938	-
Issuance of Long-Term Debt	-	2,330,000	2,500,000
Total Revenues and Other Financing Sources	\$ 454,251	\$ 3,872,799	\$ 7,179,903
Expenditures and Other Financing Uses			
Developer Incentives	\$ 180,493	\$ 660,522	\$ 1,560,000
Developer Financed Public Improvement Reimbursement	-	-	-
Municipal Infrastructure Improvements	-	1,935,467	2,500,000
Administrative Expenses	729	37,228	100,000
Debt Issuance Costs	-	43,715	-
Debt Discount (Premium)	-	(136,028)	-
Interest Expense	41,100	144,441	437,019
Debt Principal Repayment	245,000	760,000	2,500,000
Total Expenditures and Other Financing Uses	\$ 467,322	\$ 3,445,345	\$ 7,097,019
Fund Balance	\$ (13,071)	\$ 427,454	\$ 82,884

Village of Fox Crossing

Tax Incremental Financing (TIF) District # 2 For the Year Ended December 31, 2023 Unaudited

TIF District Value

Current Assessed Value	54,161,700
January 1, 2016 Base Assessed Value	29,347,400
January 1, 2019 Base Assessed Value-Amendment#1	1,551,200
Increment Assessed Value	23,263,100
Current Equalized Value	56,312,500
January 1, 2016 Base Equalized Value	29,347,400
January 1, 2019 Base Equalized Value-Amendment#1	1,602,400
Increment Equalized Value	25,362,700

Developer Agreements, which includes TID Financial Assistance

Menasha Office One, LLC
Property Management Associates, LLC
OSMS Real Estate, LLC

Long-Term Debt

All general obligation notes and bonds payable are backed by the full faith and credit of the municipality. Notes and bonds borrowed to finance District expenditures will be retired by tax increments accumulated by the debt service. If the revenues are not sufficient, payments will be made by future tax levies or borrowed from the Village general fund balance.

Debt Description	Amount Borrowed	Amount Repaid	Balance
2018 GO Borrowing-TID#2	\$ 150,000.00	\$ 70,000.00	\$ 80,000.00
2020 GO Borrowing-TID#2	2,180,000.00	690,000.00	1,490,000.00
Total Borrowing	\$ 2,330,000.00	\$ 760,000.00	\$ 1,570,000.00

Aggregate maturities of all long-term debt related to the District is as follows:

Year	Principal	Interest	Total
2024 \$	215,000.00	\$ 36,200.00	\$ 251,200.00
2025	215,000.00	30,675.00	245,675.00
2026	220,000.00	24,150.00	244,150.00
2027	225,000.00	17,475.00	242,475.00
2028	240,000.00	11,600.00	251,600.00
2029	225,000.00	6,850.00	231,850.00
2030	230,000.00	2,300.00	232,300.00
\$	1,570,000.00	\$ 129,250.00	\$ 1,699,250.00

TAX INCREMENTAL FINANCING - TID #3

Statement of Purpose:

Tax Incremental Financing (TIF) District Funds are used to account for the accumulation of resources from the district 'incremental' property taxes, land sales, and other revenues. The funds are designated to be used for the corresponding program/administrative expenditures of the tax incremental financing district, including debt service repayments, if applicable.

Location:

Lands generally know as the Secura Office Park, along with lands immediately adjacent. All wetlands are excluded from the District. The district boundaries are adjacent and west of County Highway CB, and the north boundary runs adjacent to the navigable stream. The property is north of East Shady Lane and the Village Municipal Complex. The TID consists of approximately 68.9 acres of vacant land.

SRF-REVENUES:

ACCOUNT NUMBER	ACCOUNT	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD 07/31/24	2024 PROJ	2025 BUDGET	% Change 2024/25
213-5600-410.01-01	TAX LEVY INCREMENT	1,301,125	1,207,994	1,078,698	1,080,729	1,080,730	1,080,848	849,087	(21.43%)
213-5600-432.04-02	PERSONAL PROPERTY AID							141,773	100.00%
213-5600-480.01-00	INTEREST	89	5,789	59,203	17,500	65,927	75,000	45,000	157.14%
213-5600-480.10-01	DEVELOPER CONTRIBUTION								0.00%
	SPECIAL REVENUE FUND: TID #3	1,301,214	1,213,783	1,137,901	1,098,229	1,146,657	1,155,848	1,035,860	(5.68%)

SRF-EXPENDITURES:

ACCOUNT NUMBER	OBJECT	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD 07/31/24	2024 PROJ	2025 BUDGET	% Change 2024/25
213-5600-731.02-10	PROFESSIONAL SERVICES	11,072	11,876	9,873	20,000	4,940	10,250	20,000	0.00%
213-5600-731.02-14	ENGINEERING								0.00%
213-5600-731.02-15	LEGAL								0.00%
213-5600-731.02-21	ELECTRICITY	7,497	5,889	6,459	7,000	3,211	6,750	7,000	0.00%
213-5600-731.02-40	REPAIR/MAINTENANCE/OTHER	837	3,698		2,500			2,500	0.00%
213-5600-731.03-20	SUBSCRIPTONS & DUES	150	150	150	150	150	150	150	0.00%
213-5600-731.03-25	LEGAL & DISPLAY ADS	4	0	219	10		10	10	0.00%
213-5600-731.07-97	DEVELOPER REIMBURSEMENT	857,627	797,091	704,551	714,240	714,239	714,239	563,606	(21.09%)
213-5600-731.09-10	REALLOCATIONS-Transfer to GF	416	505	1,254	500		800	400	(20.00%)
	SPECIAL REVENUE FUND: TID #3	877,603	819,209	722,506	744,400	722,540	732,199	593,666	(20.25%)

TAX INCREMENTAL FINANCING - TID #3 (cont.)

DEBT SERVICE-REVENUES:

ACCOUNT NUMBER	ACCOUNT	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD 07/31/24	2024 PROJ	2025 BUDGET	% Change 2024/25
313-5800-410.01-00	TAX LEVY	18,300	18,300	5,226	18,100	18,100	17,982	18,000	(0.55%)
313-5800-480.01-00	INTEREST		109	418	200	318	318	300	50.00%
313-5600-491.04-13	TRANSFER FROM CPF TID#2		13,225						0.00%
313-5800-492.03-00	TRANSFER FROM FUND BALANCE								0.00%
	DEBT SERVICE FUND: TID #3	18,300	31,634	5,644	18,300	18,418	18,300	18,300	0.00%

DEBT SERVICE-EXPENDITURES:

ACCOUNT NUMBER	OBJECT	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD 07/31/24	2024 PROJ	2025 BUDGET	% Change 2024/25
313-5800-731.06-10	PRINCIPAL	0		0	0	0	0	0	0.00%
313-5800-731.06-20	INTEREST	18,300	18,300	18,300	18,300	9,150	18,300	18,300	0.00%
	DEBT SERVICE FUND: TID #3	18,300	18,300	18,300	18,300	9,150	18,300	18,300	0.00%

CAP PROJECTS-REVENUES:

ACCOUNT NUMBER	ACCOUNT	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD 07/31/24	2024 PROJ	2025 BUDGET	% Change 2024/25
413-5600-480.01-00	INTEREST	8	151						0.00%
413-5600-491.01-00	TRANSFER FROM GENERAL FUND								0.00%
413-5600-493.01-00	PROCEEDS/LT DEBT/GO NOTES								0.00%
413-5800-493.01-02	DEBT PREMIUM								0.00%
	CAPITAL PROJECTS FUND: TID #3	8	151	0	0	0	0	0	0.00%

CAP PROJECTS-EXPENDITURES:

ACCOUNT NUMBER	OBJECT	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD 07/31/24	2024 PROJ	2025 BUDGET	% Change 2024/25
413-5600-731.02-10	PROFESSIONAL SERVICES								0.00%
413-5600-731.02-14	ENGINEERING								0.00%
413-5600-731.08-31	CAPITAL PROJECTS - MISC								0.00%
413-5600-731.08-43	CAPTIAL PROJECTS-ROAD RECONSTRUCTION								0.00%
413-5600-731.08-80	DEBT COSTS								0.00%
413-5600-731.09-10	REALLOCATIONS-Transfer to GF								0.00%
413-5600-731.09-30	REALLOCATIONS-Transfer to DSF TID#3		13,225						0.00%
	CAPITAL PROJECTS FUND: TID #3	0	13,225	0	0	0	0	0	0.00%

TAX INCREMENTAL FINANCING - TID #3 (cont.)

NOTES:

- 1 Effective Date: April 10, 2017
- 2 Maximum TID life: April 10, 2038
- 3 January 1, 2017 base assessed value = \$19,800 & equalized value = \$20,000
- 4 January 1, 2024 assessed value = \$67,320,000 & equalized value = \$61,599,300
- 5 January 1, 2023 assessed value = \$65,226,900 & equalized value = \$73,315,500
- 6 Fund Balance as of 12/31/23: Fund 213 = \$1,409,240, fund 313 = \$678 & Fund 413 = \$0
- 7 **213-5600-731.02-10 Professional Services:** Operations & Maintenance costs of the NW Methane Mitigation Project (\$20,000)
- 8 **213-5600-731.02-21 Electricity:** Electricity for the Roundabout Street Lights and Methane Monitoring
- 9 **213-5600-731.03-20 Subscription and Dues:** Annual filing fee with the Department of Revenue
- 10 **213-5600-731.03-25 Legal Ads:** Annual Joint Review Board notice for annual report
- 11 **213-5600-731.07-97 Developer Reimbursement:** Per Secura Insurance Development Agreement, 65% of the tax increment received will be paid on the costs owed to the developer, until the Village recovers \$4.5 million, then 95% of the increment will be paid to the developer. There is not any interest expense paid with this agreement. With this budget, the Village will have roughly \$2.2 million recovered. As of 8/31/24, the balance owed to Secura is \$14,109,251.
- 12 **213-5600-731.09-10 Reallocations/Transfer to General Fund:** This account is used to transfer the TIF district funds to the general fund to offset staff time for tax calculations, budget, and reporting & accounting requirements
- 13 **313-5800-731.06-10 & 313-5800-731.06-20 Debt Service Principal & Interest:** The debt payments are for the Methane Monitoring Station and the CB Roundabout

Estimate

Village of Fox Crossing

Tax Incremental Financing (TIF) District # 3

For the Year Ended December 31, 2023

Unaudited

Date Created: April 10, 2017
 Maximum Life: April 10, 2038
 Last Date to Incur Costs: April 10, 2033
 TID Type: Mixed Use

Location:

Lands generally know as the Secura Office Park, along with lands immediately adjacent. All wetlands are excluded from the District. The district boundaries are adjacent and west of County Highway CB, and the north boundary runs adjacent to the navigable stream. The property is north of East Shady Lane and the Village Municipal Complex. The TID consists of approximately 68.9 acres of vacant land.

	Current Year	Cumulative	Project Plan Estimate*
Revenues and Other Financing Sources			
Tax Increments	\$ 1,083,924	\$ 4,310,344	\$ 14,677,425
Intergovernmental	-	-	-
Other Revenues	59,621	74,484	21,616
Issuance of Long-Term Debt	-	610,000	3,000,000
Total Revenues and Other Financing Sources	\$ 1,143,545	\$ 4,994,829	\$ 17,699,041
Expenditures and Other Financing Uses			
Developer Incentives	\$ 704,551	\$ 2,725,334	\$ 10,000,000
Developer Financed Public Improvement Reimbursement	-	-	-
Municipal Infrastructure Improvements	-	601,769	4,500,000
Administrative Expenses	17,956	165,833	100,000
Debt Issuance Costs	-	13,008	-
Debt Discount (Premium)	-	(9,622)	-
Interest Expense	18,300	88,587	560,163
Debt Principal Repayment	-	-	3,000,000
Total Expenditures and Other Financing Uses	\$ 740,806	\$ 3,584,910	\$ 18,160,163
Fund Balance	\$ 402,738	\$ 1,409,918	\$ (461,122)

* Any TID costs over the amount of the total TID revenues will be considered due to municipal infrastructure improvement costs and will be paid 100% by the Village of Fox Crossing.

TIF District Value

Current Assessed Value	65,955,100
January 1, 2017 Base Assessed Value	19,800
Increment Assessed Value	65,935,300
Current Equalized Value	65,726,400
January 1, 2017 Base Equalized Value	20,000
Increment Equalized Value	65,706,400

Village of Fox Crossing

Tax Incremental Financing (TIF) District # 3

For the Year Ended December 31, 2023

Unaudited

Developer Agreements, which includes TID Financial Assistance

Secura Insurance

Long-Term Debt

All general obligation notes and bonds payable are backed by the full faith and credit of the municipality. Notes and bonds borrowed to finance District expenditures will be retired by tax increments accumulated by the debt service. If the revenues are not sufficient, payments will be made by future tax levies or borrowed from the village general fund balance.

Debt Description	Amount Borrowed	Amount Repaid	Balance
2018 GO Borrowing-TID#3	\$ 425,000.00	\$ -	\$ 425,000.00
2019 GO Borrowing-TID#3	185,000.00	-	185,000.00
Total Borrowing	\$ 610,000.00	\$ -	\$ 610,000.00

Aggregate maturities of all long-term debt related to the District is as follows:

Year	Principal	Interest	Total
2021	\$ -	\$ 18,300.00	\$ 18,300.00
2022	-	18,300.00	18,300.00
2023	-	18,300.00	18,300.00
2024	-	18,300.00	18,300.00
2025	-	18,300.00	18,300.00
2026	185,000.00	15,525.00	200,525.00
2027	185,000.00	9,975.00	194,975.00
2028	190,000.00	4,350.00	194,350.00
2029	50,000.00	750.00	50,750.00
	\$ 610,000.00	\$ 122,100.00	\$ 732,100.00

TAX INCREMENTAL FINANCING - TID #4

Statement of Purpose:

Tax Incremental Financing (TIF) District Funds are used to account for the accumulation of resources from the district 'incremental' property taxes, land sales, and other revenues. The funds are designated to be used for the corresponding program/administrative expenditures of the tax incremental financing district, including debt service repayments, if applicable.

Location:

At the corner of Olde Buggy Drive on the west and West American Drive on the south. This is a 6.96 acre parcel.

SRF-REVENUES:

ACCOUNT NUMBER	ACCOUNT	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD 07/31/24	2024 PROJ	2025 BUDGET	% Change 2024/25
214-5600-410.01-01	TAX LEVY INCREMENT	7,048	6,601	5,778	7,107	7,107	7,107	3,991	(43.84%)
214-5600-432.04-01	COMPUTER EXEMPTION AID								0.00%
214-5600-432.04-02	PERSONAL PROPERTY AID								0.00%
214-5600-480.01-00	INTEREST		22	305	50	412	450	50	0.00%
214-5600-480.10-01	DEVELOPER CONTRIBUTION	1							0.00%
	SPECIAL REVENUE FUND: TID #4	7,049	6,623	6,083	7,157	7,519	7,557	4,041	(43.54%)

SRF - EXPENDITURES:

ACCOUNT NUMBER	OBJECT	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD 07/31/24	2024 PROJ	2025 BUDGET	% Change 2024/25
214-5600-731.02-10	PROFESSIONAL SERVICES								0.00%
214-5600-731.02-14	ENGINEERING								0.00%
214-5600-731.02-15	LEGAL								0.00%
214-5600-731.03-20	SUBSCRIPTONS & DUES	150	150	150	150	150	150	150	0.00%
214-5600-731.03-25	LEGAL & DISPLAY ADS	4		6	10		10	10	0.00%
214-5600-731.07-97	DEVELOPER REIMBURSEMENT								0.00%
214-5600-731.08-43	ROAD RECONSTRUCTION								0.00%
214-5600-731.09-10	REALLOCATIONS-Transfer to GF	448	212	223	450		450	450	0.00%
	SPECIAL REVENUE FUND: TID #4	602	362	379	610	150	610	610	0.00%

TAX INCREMENTAL FINANCING - TID #4 (cont.)

NOTES:

- 1 Effective Date: July 9, 2018
- 2 Maximum TID life: January 9, 2039
- 3 January 1, 2018 base assessed value = \$528,600 & equalized value = \$542,900
- 4 January 1, 2024 assessed value = \$900,000 & equalized value = \$821,100
- 5 January 1, 2023 assessed value = \$900,000 & equalized value = \$1,011,600
- 6 Fund Balance as of 12/31/23 = \$8,569
- 7 **214-5600-731.02-10 Professional Services:** Annual auditing/accounting services
- 8 **214-5600-731.02-14 Engineering Services:** Review for Developer Reimbursement
- 9 **214-5600-731.03-20 Subscription and Dues:** Annual filing fee with the Department of Revenue
- 10 **214-5600-731.03-25 Legal Ads:** Annual Joint Review Board notice for annual report
- 11 **214-5600-731.09-10 Reallocations/Transfer to General Fund:** This account is used to transfer the TIF district funds to the general fund to offset staff time for tax calculations, budget, and reporting & accounting requirements

Estimate

Village of Fox Crossing

Tax Incremental Financing (TIF) District # 4 For the Year Ended December 31, 2023 Unaudited

Date Created: July 9, 2018
Maximum Life: July 9, 2039
Last Date to Incur Costs: July 9, 2034
TID Type: Mixed Use

Location:

A 6.96 acre parcel at the corner of Olde Buggy Drive on the west and West American Drive on the south.

	<u>Current Year</u>	<u>Cumulative</u>	<u>Project Plan Estimate</u>
Revenues and Other Financing Sources			
Tax Increments	\$ 5,778	\$ 19,427	\$ 3,562,496
Intergovernmental	-	-	-
Other Revenues	305	328	51,651
Total Revenues and Other Financing Sources	\$ 6,083	\$ 19,755	\$ 3,614,147
Expenditures and Other Financing Uses			
Developer Incentives	\$ -	\$ -	\$ 1,250,000
Developer Financed Public Improvement Reimbursement	-	-	-
Municipal Infrastructure Improvements	-	-	350,000
Administrative Expenses	379	11,187	100,000
Debt Issuance Costs	-	-	-
Debt Premium	-	-	-
Interest Expense	-	-	59,925
Total Expenditures and Other Financing Uses	\$ 379	\$ 11,187	\$ 1,759,925
Fund Balance	\$ 5,704	\$ 8,568	\$ 1,854,222

Village of Fox Crossing

Tax Incremental Financing (TIF) District # 4 For the Year Ended December 31, 2023 Unaudited

TIF District Value

Current Assessed Value	900,000
January 1, 2018 Base Assessed Value	<u>528,600</u>
Increment Assessed Value	371,400
Current Equalized Value	897,000
January 1, 2017 Base Equalized Value	<u>542,900</u>
Increment Equalized Value	354,100

Developer Agreements, which includes TID Financial Assistance

JMAE Holdings, LLC*

- * The TID creation originally occurred for the JMAE Holdings, LLC project; however, this company decided to not develop this property.

TAX INCREMENTAL FINANCING - TID #5

Statement of Purpose:

Tax Incremental Financing (TIF) District Funds are used to account for the accumulation of resources from the district 'incremental' property taxes, land sales, and other revenues. The funds are designated to be used for the corresponding program/administrative expenditures of the tax incremental financing district, including debt service repayments, if applicable.

Location:

A 28.64 acre parcel bounded by East Shady Lane on the north side and Clayton Avenue to the east. The current development agreement calls for Fox Crossing Creek Apartments to construct several multi-family apartment complexes. The project plan includes the ability for the Village to be reimbursed for \$1,500,000 of road, stormwater, water, and sanitary sewer improvements near the TID development. This area is a portion of the approximately 72.8 acres annexed into the Village in 2017.

SRF-REVENUES:

ACCOUNT NUMBER	ACCOUNT	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD 07/31/24	2024 PROJ	2025 BUDGET	% Change 2024/25
215-5600-410.01-01	TAX LEVY INCREMENT				1,184	1,185	1,185	100,469	8385.55%
215-5600-480.01-00	INTEREST			69	50	312	325	125	150.00%
215-5600-480.10-01	DEVELOPER CONTRIBUTION								0.00%
	SPECIAL REVENUE FUND: TID #4		0	69	1,234	1,497	1,510	100,594	8051.86%

SRF - EXPENDITURES:

ACCOUNT NUMBER	OBJECT	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD 07/31/24	2024 PROJ	2025 BUDGET	% Change 2024/25
215-5600-731.02-10	PROFESSIONAL SERVICES								0.00%
215-5600-731.02-14	ENGINEERING								0.00%
215-5600-731.02-15	LEGAL								0.00%
215-5600-731.03-20	SUBSCRIPTIONS & DUES		1,000	150	150	150	150	150	0.00%
215-5600-731.03-25	LEGAL & DISPLAY ADS		18		10		10	10	0.00%
215-5600-731.07-97	DEVELOPER REIMBURSEMENT							90,422	100.00%
215-5600-731.08-43	ROAD RECONSTRUCTION								0.00%
215-5600-731.09-10	REALLOCATIONS-Transfer to GF		7,874	7,364	500		9,000	750	50.00%
215-5600-731.09-60	REALLOCATIONS-Transfer to Water Utility		111,536						0.00%
	SPECIAL REVENUE FUND: TID #5		120,428	7,514	660	150	9,160	91,332	13738.2%

TAX INCREMENTAL FINANCING - TID #5 (cont.)

CAP PROJECTS-REVENUES:

ACCOUNT NUMBER	ACCOUNT	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD 7/31/2024	2024 PROJ	2025 BUDGET	% Change 2024/25
415-5600-480.01-00	INTEREST							0	0.00%
415-5600-493.01-00	PROCEEDS/LT DEBT/GO NOTES							1,587,000	100.00%
415-5600-491.01-01	TRANSFER FROM GF						45,000		0.00%
415-5800-493.01-02	DEBT PREMIUM							125,000	100.00%
CAPITAL PROJECTS FUND: TID #5		0	0	0	0	0	45,000	1,712,000	100.00%

CAP PROJECTS-EXPENDITURES:

ACCOUNT NUMBER	OBJECT	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD 7/31/2024	2024 PROJ	2025 BUDGET	% Change 2024/25
415-5600-731.02-14	ENGINEERING								0.00%
415-5600-731.08-43	ROAD RECONSTRUCTION						45,000	1,542,000	100.00%
415-5600-731.08-80	DEBT COSTS							125,000	100.00%
415-5600-731.09-10	REALLOCATIONS-Transfer to GF							45,000	100.00%
CAPITAL PROJECTS FUND: TID #5		0	0	0	0	0	45,000	1,712,000	100.00%

NOTES:

- 1 Effective Date: July 10, 2022
- 2 Maximum TID life: January 10, 2042
- 3 January 1, 2022 base assessed value = \$650,000 & equalized value \$648,000
- 4 January 1, 2024 assessed value = \$7,843,900 & equalized value = \$7,786,900
- 5 January 1, 2023 assessed value = \$650,000 & equalized value = \$732,000
- 6 Fund Balance as of 12/31/23 = (\$131,163)
- 7 **215-5600-731.02-10 Professional Services:** Annual auditing/accounting services
- 8 **215-5600-731.02-14 Engineering Services:** Review for Developer Reimbursement
- 9 **215-5600-731.03-20 Subscription and Dues:** Annual filing fee with the Department of Revenue
- 10 **215-5600-731.03-25 Legal Ads:** Annual Joint Review Board notice for annual report
- 11 **215-5600-731.07-97 Developer Reimbursement:** Per the Advanced Management, Inc Developer Agreement, 90% of the tax increment received will be paid to the developer if at least 200 residential units are constructed, assessed at a minimum incremental value increase of \$5,000,000, with all phases of the project completed by December 31, 2028. There is not any interest expense paid with this agreement. The amount earned is contingent on the incremental value of the completed project ranging from 0% if less than \$5,000,000 of incremental value is added, to 17.5% if more than \$20,000,000 of incremental value is added; however, the total incentive is capped at a maximum of \$3,500,000. The minimum requirements to receive an incentive have been met.
- 12 **215-5600-731.09-10 Reallocations/Transfer to General Fund:** This account is used to transfer the TIF district funds to the general fund to offset staff time for tax calculations, budget, and reporting & accounting requirements

Village of Fox Crossing

Tax Incremental Financing (TIF) District # 5 For the Year Ended December 31, 2023 Unaudited

Date Created: January 10, 2022
Maximum Life: January 10, 2043
Last Date to Incur Costs: January 10, 2038
TID Type: Mixed Use

Location:

A 28.64 acre parcel bounded by East Shady Lane on the north side and Clayton Avenue on the east.

	<u>Current Year</u>	<u>Cumulative</u>	<u>Project Plan Estimate</u>
Revenues and Other Financing Sources			
Tax Increments	\$ -	\$ -	\$ 7,542,170
Intergovernmental	-	-	-
Other Revenues	69	70	7,816
Total Revenues and Other Financing Sources	\$ 69	\$ 70	\$ 7,549,986
Expenditures and Other Financing Uses			
Developer Incentives	\$ -	\$ -	\$ 3,500,000
Developer Financed Public Improvement Reimbursement	-	-	-
Municipal Infrastructure Improvements	-	111,536	1,500,000
Administrative Expenses	836	10,498	10,000
Debt Issuance Costs	-	-	-
Debt Premium	-	-	-
Interest Expense	6,679	9,199	361,760
Total Expenditures and Other Financing Uses	\$ 7,514	\$ 131,233	\$ 5,371,760
Fund Balance	\$ (7,445)	\$ (131,163)	\$ 2,178,226
TIF District Value			
Current Assessed Value	650,000		
January 1, 2022 Base Assessed Value	650,000		
Increment Assessed Value	0		
Current Equalized Value	648,600		
January 1, 2017 Base Equalized Value	648,600		
Increment Equalized Value	0		

Developer Agreements, which includes TID Financial Assistance
Advanced Management, Inc.

ENTERPRISE FUNDS

WATER UTILITY

Statement of Purpose:

Fox Crossing Utilities Water Department is responsible for operating the water utility to meet the Department of Natural Resources and the Wisconsin Public Service Commission regulations for public water supply. Compliance with these regulations ensures quality water and service to all customers of the Utility District. The Utility Superintendent, along with staff, the Utility Engineer and Village Manager, plans and directs all maintenance, upgrades and expansions to adequately serve the residential, commercial and industrial growth as it occurs in the Utilities.

Program Description:

The Water Department operates and maintains two separate water distribution systems: east and west side, divided by Little Lake Butte des Morts. The east side system consists of Treatment Plant 2 (1665 University Drive), which includes Wells 5 and 7 and a one-million gallon reservoir. The east side system also has a 300,000 gallon elevated tank at 1464 University Drive (Tower 1) and a metering station at Airport Road and Appleton Road for purchased water from the City of Menasha. Purchased water is delivered from the metering station to Plant 2 through a 16" water main, where it is blended with water from Wells 5 and 7. The west side system consists of Treatment Plant 3 (919 E. Shady Lane) and Treatment Plant 4 (2340 American Drive). Plant 3 has Wells 3 and 4 along with a one-million gallon reservoir. Plant 4 has Wells 6 and 8, a one-million gallon reservoir, and is attached to the Utility office, garage, and meter testing facility. Two 300,000 gallon elevated tanks also service the west side, and are located at 2560 County Road II (Tower 2) and 950 Haase Street (Tower 3). In addition, the Water Department maintains the water distribution systems with approximately 138 miles of transmission and distribution mains.

2024 Program Accomplishments:

- 1 Water main was replaced on the following streets: Kenwood Drive, Tumblebrook Road and Tumblebrook Court.
- 2 Began to replace water main on Valley Road from Olde Midway Rd to STH 47, which will carry over into 2025.
- 3 Replaced water laterals on Plank Road from Melissa Street to Oneida Street.
- 4 Tested the required number and sizes of water meters, according to PSC regulations and working on transitioning our meter reading system from AMR to AMI.
- 5 Exercised water main valves in the distribution system, and replaced ones that leaked or did not work properly. Valves are exercised every year, rotating between east and west systems.
- 6 Tested and lubricated fire hydrants on the West Side distribution system, and made repairs as needed. Hydrants are also on east-west rotation
- 7 Sandblasted, painted and color-coded 125 hydrants.
- 8 Continued education for safety programs and continuing education
- 9 Continued Leak Detection Program to reduce the amount of watermain and service leaks in our systems.
- 10 Continue to work on transitioning the Meter System from AMR to AMI
- 11 Replaced brine pumps
- 12 Tested all well meters and meters required to be tested per the Wisconsin PSC
- 13 Continue Flushing our water system on the East and West sides biannually, Spring and Fall
- 14 Working with the Town of Clayton installing watermain in their Phase 1 & 2 area.
- 15 Tested all main well meters, as required by the DNR on annual basis when they are 6" and larger.
- 16 Passed all DNR annual water sample requirements, including lead, copper and PFA samples.
- 17 Continue to improve our GIS mapping system.
- 18 Replaced garage door operators at Utility Office.
- 19 Replaced exterior door by break room at Utility Office.
- 20 Replaced media and zeolite at Plants #2 & 4.
- 21 Replaced mixer at Winchester Road water tower (Tower 2).
- 22 Replaced valves and piping at Plant 3 reservoir
- 23 Purchase Trimble - GPS equipment w/ Sewer Dept.
- 24 Purchased 2024 F150 to replace 2005 Chev Colorado.
- 25 Continued working with Laser Utility Locating to do our Digger's Hotline locates.

2025 Program Goals & Objectives

- 1 Continue replacement of failing ductile iron water mains and services annually, per our budget, coordinating these ahead of street reconstruction
- 2 Continue mapping improvements using GPS units for entry into GIS mapping system, entering fire hydrants, valves, services and mains
- 3 Remove and test, all water meters that are due, depending on size & frequency and replace lead meters with lead free meters as they become due
- 4 Continue transition of Meter System from AMR to AMI; begin implementing cellular endpoints
- 5 Continue water main valve exercising and replacement as needed; alternate every year between east & west systems.
- 6 Test fire hydrants - alternate years between east & west systems
- 7 Complete the following relay projects: Valley Road from Olde Midway Rd to Hwy 47, Beck Street from Valley Road to W. Palisades Drive, Margeo Acres East Subdivision
- 8 Extend water main approximately 2,800 feet along Clayton Avenue north of Shady Lane
- 9 Replace University Drive water tower (Tower 1) mixer
- 10 Repaint inside and outside of Haase St water tower (Tower 3)
- 11 Test all (11) well meters. Replace any failing meters
- 12 Continue to study our entire water system to include future growth, future purchases from the City of Menasha Utility and of our deteriorating infrastructure
- 13 Continue to work with Clayton and PSC in regards to supplying Clayton water.
- 14 Continue to work with Laser Utility Locating for water locates.
- 15 Install a backup generator to service Plant 4 and the Utility Office
- 16 Reconstruct Tower 1 and Plant 2 underground reservoir overflows so they meet code.
- 17 Replace booster pumps at Plant 2 and Plant 3 .

DETAIL OF REVENUES - Water

REVENUES:

ACCOUNT NUMBER	ACCOUNT	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD 07/31/24	2024 PROJ	2025 BUDGET	% Change 2024/25
611-5300-420.01-00	SPEC ASSESSMENT REVENUE	66,667	90,046	442,340		67,603	67,603	0	0.00%
611-5300-431.09-00	MISC FEDERAL GRANTS	0							0.00%
611-5300-432.01-03	FUEL TAX REFUND	103	82	76			75		0.00%
611-5300-440.03-14	LATERAL INSTALLS			2,550		300	600	500	100.00%
611-5300-461.03-00	REAL ESTATE INQUIRY FEE			240		2,383	4,000	4,000	100.00%
611-5300-463.01-00	RENTAL INCOME	208,974	215,941	189,789	188,000	67,937	189,313	150,213	(20.10%)
611-5300-464.04-00	IMPACT FEES	4,230	2,539	16,380		353	1,250	0	0.00%
611-5300-465.01-00	METERED SALES	4,710,641	4,608,052	5,811,916	5,626,000	2,594,527	5,870,000	5,990,000	6.47%
611-5300-465.01-01	SALE FOR RESALE	0							0.00%
611-5300-465.01-02	SWR METER EXP. REIMBURSEMENT	42,604	45,058	46,996	36,000		45,000	45,000	25.00%
611-5300-465.03-00	PENALTIES/FEES	30,326	29,608	46,917	32,000	15,027	26,000	32,000	0.00%
611-5300-480.01-00	INTEREST	(2,006)	66,550	272,421	78,124	131,159	250,000	176,880	126.41%
611-5300-480.01-01	CAPITALIZED INTEREST	0							0.00%
611-5300-480.02-01	SALE OF EQUIP & VEHICLES	12,066					3,750		0.00%
611-5300-480.05-02	DEFERRAL FEE (Farmland)	0							0.00%
611-5300-480.09-00	MISC. REVENUES	11,461	20,797	13,057	13,000	3,975	8,000	13,000	0.00%
611-5300-480.09-05	NON-OPERATING MISC. REVENUES	0							0.00%
611-5300-480.10-01	CAP. CONTRIBUTION-DEVELOPER	221,217	200,052	46,600	60,000		120,000	70,000	16.67%
611-5300-480.10-03	GRANTS-OPERATIONS	0		118					0.00%
611-5300-480.10-04	GRANTS-CAPITAL	0	946,810						0.00%

REVENUES: (cont.)

ACCOUNT NUMBER	ACCOUNT	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD 07/31/24	2024 PROJ	2025 BUDGET	% Change 2024/25
611-5300-491.02-15	TRANSFER FROM TID #5		111,536					0	0.00%
611-5300-491.03-01	TRANSFER FROM DEBT SERV FUND	0							0.00%
611-5300-492.01-00	TRANSFER FROM DEPR	0			145,000				(100.00%)
611-5300-492.04-00	PRIOR YEAR CARRYOVER-DEBT	0						2,300,000	100.00%
611-5300-492.09-00	TRANSFER FROM FUND BALANCE	0			435,310			379,400	(12.84%)
611-5300-493.01-00	PROCEEDS FROM DEBT	0			1,515,000			1,525,000	0.66%
	TOTAL REVENUES	5,306,283	6,337,071	6,889,400	8,128,434	2,883,264	6,585,591	10,685,993	31.46%

TOTAL EXCLUDING TRANSFERS, PROCEEDS FROM
DEBT, AND CARRYOVER OF DEBT

5,085,066 5,078,673 6,842,682 5,973,124 2,883,264 6,465,591 6,411,593 7.34%

CROSS-SECTIONAL ANALYSIS OF EXPENDITURES - Water**EXPENDITURES:**

ACCOUNT NUMBER	ACCOUNT	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD 07/31/24	2024 PROJ	2025 BUDGET	% Change 2024/25
xxxx 110 000	SALARIED	131,073	131,817	137,041	209,075	89,689	142,589	209,224	0.07%
xxxx 120 000	HOURLY/NON-REPRESENTED	473,743	348,891	515,869	554,075	286,732	465,659	560,268	1.12%
xxxx 121 000	HOURLY OVERTIME/NON-REPR	37,134	33,896	37,100	52,094	26,199	43,981	52,960	1.66%
xxxx 122 000	HOURLY NON-REP P.T.	0	0	0	9,693	0	0	9,720	0.28%
xxxx 140 000	PER DIEM	0	0	0	0	36	0	0	0.00%
	Salary/Wages/Per Diem Subtotal	641,950	514,604	690,010	824,937	402,656	652,229	832,172	0.88%
xxxx 151 000	MEDICAL INSURANCE	173,352	172,275	170,612	193,020	117,219	194,089	211,875	9.77%
xxxx 152 000	DENTAL INSURANCE	8,119	7,378	8,116	10,538	5,049	13,668	9,943	(5.65%)
xxxx 153 000	GROUP LIFE/DISAB INS	4,399	4,016	4,617	5,283	2,589	4,483	5,575	5.53%
xxxx 131 000	FICA	45,880	45,795	49,192	59,025	29,198	49,896	60,649	2.75%
xxxx 132 000	WI RETIREMENT	(38,333)	(40,952)	101,453	57,109	27,342	45,004	57,160	0.09%
xxxx 197 000	UNEMPLOYMENT COMP	0	0	0	0	0	0	0	0.00%
	Benefit Subtotal	193,417	188,512	333,990	324,975	181,397	307,140	345,202	6.22%
xxxx 210 000	PROF SERVICE/CONTRACTED	324,902	74,256	377,361	301,613	104,417	257,931	405,767	34.53%
xxxx 211 000	COMPUTER LICENSE & MAINT	32,658	34,376	33,776	41,845	35,270	44,131	49,387	18.02%
xxxx 212 000	EMPLOYEE ASSISTANCE PROG	0	358	0	400	397	0	450	12.50%
xxxx 214 000	ENGINEERING	1,406	371	2,126	2,000	1,039	1,620	2,000	0.00%
xxxx 215 000	LEGAL COUNSEL - General	1,671	1,985	213	3,200	133	1,150	3,200	0.00%
xxxx 217 000	EQUIP RENTAL/CONTRACTED	481	481	273	582	459	612	600	3.09%
	Contracted Services Subtotal	361,118	111,826	413,749	349,640	141,715	305,444	461,404	31.97%

EXPENDITURES: (cont.)

ACCOUNT NUMBER	ACCOUNT	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD 07/31/24	2024 PROJ	2025 BUDGET	% Change 2024/25
xxxx 221 000	ELECTRICITY	222,130	225,943	255,660	226,746	130,129	239,357	235,000	3.64%
xxxx 222 000	NATURAL GAS	10,764	13,835	11,979	12,746	6,901	10,130	13,150	3.17%
xxxx 223 000	SEWER/WATER/STORM	648,734	765,478	912,611	764,302	514,216	999,319	935,100	22.35%
xxxx 224 000	TELEPHONE	8,751	10,347	10,852	9,762	5,861	11,541	10,750	10.12%
xxxx 226 000	GARBAGE COLLECTION	0	0	0	0	0	0	0	0.00%
	Utilities Subtotal	890,379	1,015,603	1,191,102	1,013,556	657,107	1,260,347	1,194,000	17.80%
xxxx 234 000	SITE MAINTENANCE	30,672	6,286	26,067	28,000	8,143	16,000	28,000	0.00%
xxxx 240 000	REPAIR/MAINT SERV/OTHER	1,332	7,815	1,507	7,925	322	10,342	9,100	14.83%
xxxx 241 000	BUILDING REPAIR & MAINT	8,912	21,801	27,994	16,685	8,761	13,585	15,500	(7.10%)
xxxx 246 000	UNIFORM RENTAL	5,212	5,607	6,386	6,433	3,757	6,300	6,000	(6.73%)
	Subtotal	46,128	41,509	61,954	59,043	20,983	46,227	58,600	(0.75%)
xxxx 309 000	CREDIT CARD FEES	12,027	12,761	14,641	12,500	6,348	15,430	16,000	28.00%
xxxx 310 000	OFFICE SUPPLIES	1,280	1,856	1,871	1,819	1,605	4,252	6,119	236.39%
xxxx 313 000	PRINTING	1,886	351	1,689	1,300	1,800	1,800	1,800	38.46%
xxxx 320 000	SUBSCRIPTION & DUES	2,811	2,906	2,954	2,901	2,433	3,048	2,901	0.00%
xxxx 325 000	LEGAL & DISPLAY ADS	0	247	0	0	0	0	0	0.00%
xxxx 330 000	MILEAGE/MEALS/LODGING	20	0	144	2,300	0	300	2,300	0.00%
xxxx 331 000	GASOLINE/FUEL	0	0	0	21,000	9,938	17,000	21,000	0.00%
xxxx 335 000	TRAINING	801	909	3,069	3,875	904	1,900	3,950	1.94%
xxxx 340 000	OPERATING SUPPLIES	53,930	92,125	317,604	273,380	262,069	302,500	124,450	(54.48%)
xxxx 341 000	POSTAGE/SHIPPING	9,185	10,366	13,105	9,900	6,414	12,917	12,500	26.26%
xxxx 343 000	EMPLOYEE RECOGNITION	0	0	0	150	0	0	150	0.00%
xxxx 346 000	CLOTHING/UNIFORM ALLOW	1,021	1,086	1,050	1,050	239	1,050	1,400	33.33%
xxxx 348 000	CLAIMS/DAMAGES	0	0	0	0	0	0	0	0.00%
	Operating Supplies Subtotal	82,961	122,607	356,127	330,175	291,750	360,197	192,570	(41.68%)
xxxx 353 000	EQUIPMENT MAINTENANCE	14,909	32,337	117,444	114,234	20,369	34,500	169,850	48.69%
xxxx 355 000	VEHICLE MAINTENANCE	0	0	0	13,500	8,817	11,000	13,500	0.00%
xxxx 357 000	CUSTODIAL/MAINTENANCE SUP	0	0	0	0	0	0	0	0.00%
	Asset Maint. Supplies Subtotal	14,909	32,337	117,444	127,734	29,186	45,500	183,350	43.54%

EXPENDITURES: (cont.)

ACCOUNT NUMBER	ACCOUNT	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD 07/31/24	2024 PROJ	2025 BUDGET	% Change 2024/25
xxxx 390 000	OTHER SUPPLIES & EXPENSE	0	0	0	0	0	0	0	0.00%
xxxx 391 000	PUBLIC SERVICE & EDUCATION	0	0	0	500	0	0	500	0.00%
xxxx 393 000	MEDICAL EXAMS	1,212	1,438	1,608	1,420	0	1,250	1,420	0.00%
xxxx 394 000	SALT	391,987	517,671	726,966	512,000	326,577	539,871	546,000	6.64%
xxxx 395 000	CHLORINE	8,514	10,384	12,437	9,500	6,185	12,130	12,000	26.32%
xxxx 396 000	SODIUM SILICATE	22,092	26,272	43,949	26,000	20,262	38,000	26,000	0.00%
xxxx 397 000	RISK MANAGEMENT	3,723	3,536	3,372	4,400	3,937	4,108	4,400	0.00%
xxxx 398 000	PERSONNEL RECRUITMENT	0	0	0	100	0	0	100	0.00%
xxxx 399 000	CONTINGENCY FUND	0	0	0	634	0	0	10,000	1477.29%
xxxx 399 000	NON-REP WAGE ADJUSTMENTS	0	0	0	0	0	0	40,000	100.00%
xxxx 510 000	INSURANCE	49,502	50,262	49,002	62,250	35,813	64,703	65,000	4.42%
xxxx 540 000	DEPRECIATION/AMORTIZED EXP	424,771	760,582	787,967	0	0	785,000	0	0.00%
xxxx 541 000	DEPRECIATION - CIAC	513,961	247,698	261,301	0	0	260,000	0	0.00%
xxxx 542 000	LOSS ON RETIREMENTS	110,798	32,403	0	0	0	0	0	0.00%
xxxx 590 000	OTHER FIXED CHARGES	662,681	685,953	633,935	690,000	0	690,000	690,000	0.00%
	Subtotal	2,189,241	2,336,199	2,520,537	1,306,804	392,774	2,395,062	1,395,420	6.78%
xxxx 610 000	PRINCIPAL	0	0	0	1,075,265	0	0	1,172,963	9.09%
xxxx 620 000	INTEREST	338,240	347,036	377,748	539,735	196,129	539,735	730,962	35.43%
xxxx 630 000	CAPITALIZED INTEREST	0	0	0	0	0	0	0	0.00%
xxxx 690 000	OTHER DEBT EXPENDITURES	0	0	0	0	0	0	0	0.00%
xxxx 740 000	UNCOLLECTIBLE	0	0	0	0	0	0	0	0.00%
xxxx 801 000	CAPITAL RESERVE	0	2,700	80,112	2,127,320	824,429	2,061,320	4,070,000	91.32%
xxxx 815 000	COMPUTER EQUIP/SOFTWARE	2,146	8,164	6,670	31,750	5,657	9,499	31,850	0.31%
xxxx 819 000	CAP IMPR BUILDING & LAND	0	0	0	0	0	0	0	0.00%
	Capital Investments Subtotal	340,386	357,900	464,530	3,774,070	1,026,215	2,610,554	6,005,775	59.13%
xxxx 880 000	DEBT ISSUANCE COSTS	(19,007)	(36,358)	81,600	0	0	0	0	0.00%
xxxx 890 000	DEBT DISCOUNT	0	0	0	0	0	0	0	0.00%
xxxx 910 000	TRANSFER TO GENERAL FUND	16,432	26,838	23,748	17,500	0	20,000	17,500	0.00%
xxxx 961 000	REALLOCATIONS	32,585	142,574	43,741	0	0	28,200	0	0.00%
	Debt Service/Reallocations Subtotal	30,010	133,054	149,089	17,500	0	48,200	17,500	0.00%
	TOTAL EXPENDITURES	4,790,499	4,854,151	6,298,532	8,128,434	3,143,783	8,030,900	10,685,993	31.46%
TOTAL EXCLUDING DEPRECIATION, CAPITAL RESERVE, & DEBT SERVICE ACCTS		3,530,388	3,524,329	4,703,134	4,354,364	2,117,568	4,375,346	4,680,218	7.48%

NOTES:

- 1 Unrestricted & Unassigned Fund Balance (less 25% Working Capital, \$1,059,500) as of 12/31/23 = \$1,500,290
- 2 Fund Balance Restricted for Depreciation as of 12/31/23 = \$496,680; est 12/31/24 = \$351,000

Revenue:

- 1 **611-5300-463.01-00 Rental Income:** This is primarily lease revenue from cell companies for antennae on water utility owned land and/or equipment; 2025 one less antennae on Water Tower #3 due to expiration of lease
- 2 **611-5300-464.04-00 Impact Fees:** This includes Interceptor Impact Fees which are collected; however, these funds are restricted to their use in accordance with the respective ordinance which authorizes the fee
- 3 **611-5300-465.01-00 Metered Sales:** 1.69% increase over projected 2024 actual to account for Purchased Water Adjustment Clause
- 4 **611-5300-480.10-01 Capital Contribution-Developer/TIDs:** \$70,000 for Town of Clayton Meters

Payroll:

- 5 Director of Public Works 35% UD - 32.5% Village - 32.5% Stormwater
- 6 Utility Superintendent 80% Water - 20% Wastewater
- 7 Maintenance Worker-Public Works 25% Water - 75% Wastewater
- 8 Village Manager 30% UD - 55% Village - 15% Stormwater
- 9 Human Resource Coordinator/Asst to the Village Manager 10% UD - 85% Village - 5% Stormwater
- 10 Finance Director 35% UD - 50% Village - 15% Stormwater
- 11 Finance Clerk 50% UD - 25% Village - 25% Stormwater
- 12 Deputy Finance Director 35% UD - 50% Village - 15% Stormwater
- 13 Account Technicians 20% UD - 70% Village - 10% Stormwater
- 14 Billing Specialist 67% UD - 33% Stormwater
- 15 Seasonal Clerk 50% UD - 25% Village - 25% Stormwater
- 16 Director of Community Development 10% UD - 60% Village - 30% Stormwater
- 17 Associate Planner 5% UD - 65% Village - 30% Stormwater
- 18 Building Inspector 5% UD - 90% Village - 5% Stormwater
- 19 Building Inspection Assistant 15% UD - 73% Village - 12% Stormwater
- 20 Clerk 20% UD - 70% Village - 10% Stormwater
- 21 Deputy Clerk/Confidential Administrative Assistant 10% UD - 85% Village - 5% Stormwater
- 22 Director of Information Technology 20% UD - 70% Village - 10% Storm
- 23 GIS Coordinator 37.5% UD - 50% Village - 12.5% Stormwater (Water Allocation increased 15% to 25%)
- 24 PC/Network Technician 20% UD - 70% Village - 10% Storm
- 25 Laborers are budgeted for 1,120 hours Overtime, 168 hours Call Time, and 365 hrs Pager Pay (increase of 11 hours)
- 26 Add seasonal employee at 600 hours at \$15 / hour
- 27 Includes 1,200 hours of Utility Construction Inspection at \$0.25/hr (increase 200 hours)

Expenses:

- 28 **611-0100-800-02-23 Purchased Water: \$930,000**
Cost of purchasing water from Menasha Utilities to meet peak demands and supplement the utility system on the East side of the Village. The rates are \$6.35 per 1,000 gals and \$4,615 per month for fire protection. The 2025 estimate for purchased water is 138 million gals, based on trend
- 29 **611-0100-800-03-40 Operating Supplies: \$600**
Meter station at Airport Rd & Appleton Rd: Dehumidifier repairs, sump pump and meter calibrations, Menasha Utilities electric bills
- 30 **611-0100-814-02-10 Prof Service/Contracted: \$189,000**
Cleaning treatment of up to 3 wells - \$108,000 (use of fund balance); Well 3 Inspection and Rehabilitation - \$75,000; Annual well inspection - \$6,000

NOTES: (cont.)

- 31 **611-0200-820-02-21 Electricity: \$230,000**
WE Energies and Menasha Utilities at water plants
- 32 **611-0200-820-02-22 Natural Gas: \$150**
Standby engine at Well No. 5 (University Dr Pump House)
- 33 **611-0200-820-02-24 Telephone/Alarm Systems: \$800**
SCADA System Line and Alarm Dialer
- 34 **611-0200-831-02-41 Building Repair and Maintenance: \$1,000**
Pump House for Well No. 5 and Pump House for Well No. 4
- 35 **611-0200-833-02-10 Prof Service/Contracted: \$5,000**
Wells and Distribution Pumps - troubleshoot pump problems
- 36 **611-0200-833-03-53 Equipment Maintenance: \$110,000**
Wells and distribution pump repairs and piping, chemical feed sensors, emergency shut offs, and salt removal, base amount = \$40,000;
Replace booster pumps at Plant 3 and Plant 2 - (2) \$70,000 (use of fund balance)
- 37 **611-0300-840-02-10 Professional Services: \$13,500**
SCADA maintenance - \$500, water sample testing (SDWA, UCMR5) - \$13,000; Lead/Copper Testing (every 3 yrs last done in 2023)
- 38 **611-0300-840-02-22 Natural Gas: \$13,000**
For heating (3) water plants, shop and running standby power
- 39 **611-0300-840-02-23 Water/Sewer/Storm**
Stormwater Utility Charges
- 40 **611-0300-840-02-24 Telephone**
Water plants
- 41 **611-0300-840-02-46 Uniform Rental: \$600**
Plant Foreman
- 42 **611-0300-840-03-35 Training: \$850**
Plant Operations - Electrical, PLC Equipment, Operator and Certifications
- 43 **611-0300-840-03-40 Operating Supplies: \$4,000**
For running (3) water plants
- 44 **611-0300-840-03-46 Uniform Allowance: \$200**
Plant Foreman
- 45 **611-0300-840-03-94 Salt: \$546,000**
Used in water treatment for regenerating water softeners at 3 plants - 3,250 tons @ \$168/ton.
- 46 **611-0300-851-02-10 Prof Service/Contracted: \$1,500**
Maintenance agreements for the treatment plants, shop, office and the equipment within - electrical, HVAC, doors, roof, garage doors etc.
- 47 **611-0300-851-02-41 Building Maintenance: \$6,000**
Maintenance services for the treatment plants, shop, office and the equipment within - electrical, HVAC, doors, roof, garage doors etc.
- 48 **611-0300-851-03-40 Operating Supplies: \$700**
Supplies for reservoirs
- 49 **611-0300-851-03-53 Equipment Maintenance: \$3,400**
Building replacement/repairs, roof, HVAC, electric, etc
- 50 **611-0300-853-02-10 Prof Service/Contracted: \$3,000**
Electrical repairs, pipe welding and SCADA
- 51 **611-0300-853-03-40 Operating Supplies: \$15,000**
Zeolite resin for water softeners (no replacement scheduled in 2025, plant #3 in '23, plants #2 & #4 in '24), equipment cleaning supplies and painting supplies

NOTES: (cont.)

- 52 **611-0300-853-03-53 Equipment Maintenance: \$52,500**
Treatment equipment maintenance on water softeners, salt brine pumps, salt tanks, chlorine feed equipment, sodium silicate feed equipment, air control valves and piping on softeners, base amount - \$17,500
Modify overflows at Plant 2 and 3 underground reservoirs - \$25,000
Replace mixer at Tower 1 (University Dr) - \$10,000 (fund balance)
- 53 **611-0400-861-02-21 Electricity: \$5,000**
For 3 towers, increased based on current and projected usage
- 54 **611-0400-861-03-40 Operating Supplies: \$400**
Sump pumps, paint, misc supplies
- 55 **611-0400-861-03-53 Equipment Maintenance: \$500**
Valve pits, SCADA panel
- 56 **611-0400-865-02-10 Prof Service/Contracted: \$50,000**
Engineering for misc water issues - \$3,000; Utility Locates (Laser and Diggers Hotline) - \$47,000
- 57 **611-0400-865-02-14 General Engineering: \$2,000**
GIS maintenance, map books, water system (decreased due to in-house GIS services)
- 58 **611-0400-865-02-24 Telephone**
Cell phones: 4 Smart phones and 7 basic phones and SIM Cards for notebooks/tablets and SCADA Cards
- 59 **611-0400-865-02-46 Uniform Rental: \$5,400**
Contracted uniform rentals for 6 employees (5 Maintenance Workers and Distribution Foreman)
- 60 **611-0400-865-03-30 Mileage/Meals/Lodging: \$700**
For the trainings in -865-03-35 account; 7 workers at \$100 per person
- 61 **611-0400-865-03-35 Training: \$1,500**
Confined Space, WRWA Outdoor Expo, Trenching & Excavating Safety and Continuing Education Credits
- 62 **611-0400-865-03-40 Operating Supplies: \$10,000**
Shop supplies, tools, de-watering pumps, valve keys, small generators and misc supplies for service trucks
- 63 **611-0400-865-03-46 Uniform Allowance: \$1,200**
6 employees (5 Maintenance Workers and Distribution Foreman) at \$200 per person
- 64 **611-0400-865-03-53 Equipment Maintenance: \$3,450**
Loader backhoe, pumps, generators
- 65 **611-0400-872-02-10 Prof Service/Contracted: \$12,500**
Yearly maintenance of Cathodic Protection Systems on (3) water towers - \$12,000; SCADA Maintenance - \$500
- 66 **611-0400-872-02-40 Repair/Maint Serve/Other: \$7,500**
Dehumidifiers, SCADA Equipment, Painting & Supplies
- 67 **611-0400-873-02-10 Prof Service/Contracted: \$50,000**
Excavating & repairs of water mains
- 68 **611-0400-873-02-34 Site Maintenance: \$28,000**
Restoration of excavation sites
- 69 **611-0400-873-03-40 Operating Supplies: \$50,000**
Repairing water mains and valves (including street resurfacing program needed repairs), base amount - \$48,000; Operating nuts for street projects - \$2,000
- 70 **611-0400-874-02-10 Prof Service/Contracted: \$18,600**
Excavating and repair of water services
- 71 **611-0400-874-03-40 Operating Supplies: \$10,000**
Materials for repairing water services and site maintenance
- 72 **611-0400-875-02-10 Prof Service/Contracted: \$1,000**
Plumbing and meter repairs

NOTES: (cont.)

- 73 **611-0500-875-03-40 Operating Supplies: \$20,000**
Meter parts and supplies for water meter maintenance & repair and well plant meter tests
- 74 **611-0400-876-02-10 Prof Service/Contracted: \$18,000**
Fire hydrant sandblasting, painting and lowering hydrants
- 75 **611-0400-876-03-40 Operating Supplies: \$14,000**
Hydrant parts for repair and maintenance of hydrants; base amount - \$5,600; Hydrant flags replacement - \$8,400 (fund balance)
- 76 **611-0500-902-02-11 Computer License and Maint: \$11,041**
Badger Meter and Beacon encoder meter reading connection fees, increase for implementation of cellular endpoints
- 77 **611-0500-903-02-10 Professional Services Contracted: \$9,000**
\$1,000 for Accounting & IT Services and \$8,000 for Water Rate Study
- 78 **611-0500-920-02-10 Professional Services Contracted: \$28,417**
Base amount \$1,500 plus allocations of Audit, Accounting, IT & Investment Services, etc (\$12,365), PSC Annual Report (\$1,700), Video Taping of Board Meetings (\$612), Laserfiche Workflow (\$800), Impact Fee Study (\$8,000 offset w/savings), installation and setup of new IT programs and services: MS365 Sharepoint (\$200), Immutable Cloud Backup (\$480), Website AI (\$500), and Access Point Hosting (\$260)
- 79 **611-0500-920-02-11 Computer License and Maint: \$26,689**
Allocation of IT Related maintenance agreements and licensing from 101-5100-560.02-11, phone system license
- 80 **611-0500-920-02-41 Building Repair/Maintenance: \$8,500**
General repair and maintenance at Utility Office - \$3,500; Inspection of furnace/heater/boilers - \$2,500; Replace 3 garage overhead door motors - \$2,500
- 81 **611-0500-920-08-15 Computer Equip/Software: \$31,850**
Shared equipment/phone replacement \$15,000; computer replacement \$4,500; Server Core Licenses \$500; Multi-Factor Authentication software \$200
Rollover (from 2023) Network Switches \$3,400, Redundant Firewalls \$850, Assembly Room AV Upgrade Project \$3,400, Assembly Room Camera/Equipment \$4,000
- 82 **611-0500-920-03-35 Training: \$1,500**
Misc training such as GIS & SunGard HTE training and water conferences
- 83 **611-0500-930-03-97 Risk Management: \$1,400**
Safety Training/Consultant
- 84 **611-0500-930.08-01 - Capital Reserve: \$4,070,000**
\$ 175,000^ - Water Meters (annual replacement program and continue transitioning from to AMI system)
\$ 70,000## - installing new meters in Clayton, per their projection and our agreement, paid by Clayton
- Infrastructure Projects:
\$ 2,300,000** - Valley Rd from Olde Midway to Memorial Dr/Hwy 47 and Beck Street
\$ 1,475,000* - Margeo Neighborhood Utilities (along with Strohmeier Pond project)
\$ 50,000* - Winchester Road (RR tracks to Lake St) replace Operating Nuts and Bolts
- * Borrowing
~ Operations
^ Savings / Fund Balance
Depreciation
** Prior Year Borrowing
Developer Contribution from Town of Clayton
- 85 **611-0500-933-03-31 Gasoline/Fuel: \$21,000**
Gas for 7 vehicles: service trucks, vans and pickups. Diesel for 2 dump trucks and loader backhoe. Misc pumps and generators
- 86 **611-0500-933-03-40 Operating Supplies: \$2,150**
Vehicle maintenance - filters, oil, misc supplies
- 87 **611-0500-933-03-55 Vehicle Maintenance: \$13,500**
Repairs and maintenance

DETAIL OF EXPENDITURES - Water

EXPENDITURES:

ACCOUNT NUMBER	OBJECT	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD 07/31/24	2024 PROJ	2025 BUDGET	% Change 2024/25
SOURCE OF SUPPLY									
OPERATIONS									
611-0100-800.01-20	HOURLY/NON-REP								0.00%
611-0100-800.01-21	HOURLY OVERTIME/NON-REP								0.00%
611-0100-800.01-31	FICA								0.00%
611-0100-800.01-32	WI RETIREMENT								0.00%
611-0100-800.01-51	MEDICAL INSURANCE								0.00%
611-0100-800.01-52	DENTAL INSURANCE								0.00%
611-0100-800.01-53	GROUP LIFE/DISAB INS								0.00%
611-0100-800.02-23	SEWER & WATER	644,348	760,752	907,814	760,000	511,715	994,250	930,000	22.37%
611-0100-800.03-40	OPERATING SUPPLIES	515	3,230	516	525	197	400	600	14.29%
611-0100-800.03-97	RISK MANAGEMENT	3,134	2,786	2,792	3,000	3,308	3,308	3,000	0.00%
	Subtotal:	647,997	766,768	911,122	763,525	515,220	997,958	933,600	22.27%
MAINTENANCE OF WELLS									
611-0100-814.01-20	HOURLY/NON-REPRESENTED	126		584	48	0	0	286	495.83%
611-0100-814.01-21	HOURLY OVERTIME/NON-REPR	252		1,053	123	0	162	630	412.20%
611-0100-814.01-31	FICA	0		0	0	0	12		0.00%
611-0100-814.01-32	WI RETIREMENT	0		0	0	0	11		0.00%
611-0100-814.01-51	MEDICAL INSURANCE	0		0	0	0			0.00%
611-0100-814.01-52	DENTAL INSURANCE	0		0	0	0			0.00%
611-0100-814.01-53	GROUP LIFE/DISAB INS	0		0	0	0			0.00%
611-0100-814.02-10	PROF SERVICE/CONTRACTED	230,026		234,990	70,000	0	70,000	189,000	170.00%
611-0100-814.03-40	OPERATING SUPPLIES	0		0	0	0			0.00%
611-0100-814.09-61	REALLOCATIONS	41		168	0	0	100		0.00%
	Subtotal:	230,445	0	236,795	70,171	0	70,285	189,916	170.65%
MAINTENANCE OF SUPPLY MAINS									
611-0100-816.01-20	HOURLY/NON-REPRESENTED			0	0	0			0.00%
611-0100-816.01-21	HOURLY OVERTIME/NON-REPR			0	0	0			0.00%
611-0100-816.01-31	FICA			0	0	0			0.00%
611-0100-816.01-32	WI RETIREMENT			0	0	0			0.00%
611-0100-816.01-51	MEDICAL INSURANCE			0	0	0			0.00%
611-0100-816.01-52	DENTAL INSURANCE			0	0	0			0.00%
611-0100-816.01-53	GROUP LIFE/DISAB INS			0	0	0			0.00%
611-0100-816.03-40	OPERATING SUPPLIES			0	0	0			0.00%
611-0100-816.09-61	REALLOCATIONS			0	0	0			0.00%
	Subtotal:	0	0	0	0	0	0	0	0.00%
TOTAL SOURCE OF SUPPLY		878,442	766,768	1,147,917	833,696	515,220	1,068,243	1,123,516	34.76%

EXPENDITURES: (cont.)

ACCOUNT NUMBER	OBJECT	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD 07/31/24	2024 PROJ	2025 BUDGET	% Change 2024/25
PUMPING									
PUMPING OPERATIONS									
611-0200-820.01-20	HOURLY/NON-REPRESENTED	43,302	40,910	45,254	52,809	19,637	32,035	51,128	(3.18%)
611-0200-820.01-21	HOURLY OVERTIME/NON-REPR	9,621	10,705	9,703	14,355	5,761	9,250	14,551	1.37%
611-0200-820.01-31	FICA	0		0	0	1,821	3,158		0.00%
611-0200-820.01-32	WI RETIREMENT	0		0	0	1,752	2,849		0.00%
611-0200-820.01-51	MEDICAL INSURANCE	0		0	0	6,110	10,134		0.00%
611-0200-820.01-52	DENTAL INSURANCE	0		0	0	318	529		0.00%
611-0200-820.01-53	GROUP LIFE/DISAB INS	0		0	0	133	237		0.00%
611-0200-820.02-21	ELECTRICITY	217,509	221,669	250,952	222,000	127,635	235,000	230,000	3.60%
611-0200-820.02-22	NATURAL GAS	132	121	120	130	60	130	150	15.38%
611-0200-820.02-24	TELEPHONE / ALARM SYSTEMS	749	761	768	750	441	750	800	6.67%
611-0200-820.03-40	OPERATING SUPPLIES			0	0	0			0.00%
611-0200-820.09-61	REALLOCATIONS	5,699	6,090	5,651	0	0	6,000		0.00%
	Subtotal:	277,012	280,256	312,448	290,044	163,668	300,072	296,629	2.27%
MAINTENANCE OF PUMPING STRUCTURES AND IMPROVEMENTS									
611-0200-831.01-20	HOURLY/NON-REPRESENTED	81		169	48	0		95	97.92%
611-0200-831.01-21	HOURLY OVERTIME/NON-REPR	86		0	41	0		42	2.44%
611-0200-831.01-31	FICA	0		0	0	0			0.00%
611-0200-831.01-32	WI RETIREMENT	0		0	0	0			0.00%
611-0200-831.01-51	MEDICAL INSURANCE	0		0	0	0			0.00%
611-0200-831.01-52	DENTAL INSURANCE	0		0	0	0			0.00%
611-0200-831.01-53	GROUP LIFE/DISAB INS			0	0	0			0.00%
611-0200-831.02-10	PROF SERVICE/CONTRACTED			0	0	0			0.00%
611-0200-831.02-41	BUILDING REPAIR & MAINT		910	740	500	400	1,585	1,000	100.00%
611-0200-831.03-40	OPERATING SUPPLIES			0	0	0			0.00%
611-0200-831.09-61	REALLOCATIONS	18		17	0	0			0.00%
	Subtotal:	185	910	926	589	400	1,585	1,137	93.04%
MAINTENANCE OF PUMPING EQUIPMENT									
611-0200-833.01-20	HOURLY/NON-REPRESENTED	929	1,517	908	1,798	145	220	1,335	(25.75%)
611-0200-833.01-21	HOURLY OVERTIME/NON-REPR	385	243	156	548	432	750	380	(30.66%)
611-0200-833.01-31	FICA	0		0	0	43	75		0.00%
611-0200-833.01-32	WI RETIREMENT	0		0	0	40	65		0.00%
611-0200-833.01-51	MEDICAL INSURANCE	0		0	0	66	155		0.00%
611-0200-833.01-52	DENTAL INSURANCE	0		0	0	4	9		0.00%
611-0200-833.01-53	GROUP LIFE/DISAB INS	0		0	0	0			0.00%
611-0200-833.02-10	PROF SERVICE/CONTRACTED	3,394		3,336	4,789	427	2,000	5,000	4.41%
611-0200-833.02-14	GENERAL ENGINEERING			0	0	0			0.00%
611-0200-833.03-53	EQUIPMENT MAINTENANCE	1,267	12,547	895	41,000	0	6,000	110,000	168.29%
611-0200-833.09-61	REALLOCATIONS	142	208	109	0	0	100		0.00%
	Subtotal:	6,117	14,515	5,404	48,135	1,157	9,374	116,715	142.47%
TOTAL PUMPING		283,314	295,681	318,778	338,768	165,225	311,031	414,481	22.35%

EXPENDITURES: (cont.)

ACCOUNT NUMBER	OBJECT	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD 07/31/24	2024 PROJ	2025 BUDGET	% Change 2024/25
MAINTENANCE OF TREATMENT STRUCTURES & IMPROVEMENTS									
TREATMENT									
TREATMENT OPERATIONS									
611-0300-840.01-20	HOURLY/NON-REPRESENTED	42,793	41,535	45,760	52,146	19,293	31,505	51,366	(1.50%)
611-0300-840.01-21	HOURLY OVERTIME/NON-REPR	8,862	9,664	11,530	13,320	5,963	9,556	14,562	9.32%
611-0300-840.01-31	FICA	0		0	0	1,812	3,141		0.00%
611-0300-840.01-32	WI RETIREMENT	0		0	0	1,742	2,833		0.00%
611-0300-840.01-51	MEDICAL INSURANCE	0		0	0	6,041	10,019		0.00%
611-0300-840.01-52	DENTAL INSURANCE	0		0	0	314	521		0.00%
611-0300-840.01-53	GROUP LIFE/DISAB INS	0		0	0	127	229		0.00%
611-0300-840.02-10	PROF SERVICE/CONTRACTED	3,599	4,017	38,245	23,000	14,654	22,500	13,500	(41.30%)
611-0300-840.02-21	ELECTRICITY			0	0	0			0.00%
611-0300-840.02-22	NATURAL GAS	10,632	13,714	11,859	12,616	6,841	10,000	13,000	3.04%
611-0300-840.02-23	WATER/SEWER/STORM	4,386	4,726	4,797	4,302	2,501	5,069	5,100	18.55%
611-0300-840.02-24	TELEPHONE	933	921	927	912	544	930	950	4.17%
611-0300-840.02-34	SITE MAINTENANCE			0	0	0			0.00%
611-0300-840.02-46	UNIFORM RENTAL	1,044	475	1,220	1,133	612	1,000	600	(47.04%)
611-0300-840.03-20	SUBSCRIPTION & DUES			0	0	0			0.00%
611-0300-840.03-35	TRAINING	592	235	180	850	76	300	850	0.00%
611-0300-840.03-40	OPERATING SUPPLIES	3,625	3,500	4,121	3,525	3,359	3,800	4,000	13.48%
611-0300-840.03-46	UNIFORM ALLOWANCE	150	150	0	150	0	150	200	33.33%
611-0300-840.03-94	SALT	391,987	517,671	726,966	512,000	326,577	539,871	546,000	6.64%
611-0300-840.03-95	CHLORINE	8,514	10,384	12,437	9,500	6,185	12,130	12,000	26.32%
611-0300-840.03-96	SODIUM SILICATE	22,092	26,272	43,949	26,000	20,262	38,000	26,000	0.00%
611-0300-840.08-19	CAP IMPR BUILDING & LAND			0	0	0			0.00%
611-0300-840.09-61	REALLOCATIONS	5,563	6,041	5,890	0	0	6,000		0.00%
	Subtotal:	504,772	639,305	907,881	659,454	416,903	697,554	688,128	4.35%

MAINTENANCE OF TREATMENT STRUCTURES & IMPROVEMENTS

611-0300-851.01-20	HOURLY/NON-REPRESENTED	6,994	7,593	10,173	9,180	3,595	5,657	9,777	6.50%
611-0300-851.01-21	HOURLY OVERTIME/NON-REPR	1,028	977	1,597	1,575	1,293	1,955	1,745	10.79%
611-0300-851.01-31	FICA	0		0	0	353	582		0.00%
611-0300-851.01-32	WI RETIREMENT	0		0	0	337	525		0.00%
611-0300-851.01-51	MEDICAL INSURANCE	0		0	0	1,097	1,735		0.00%
611-0300-851.01-52	DENTAL INSURANCE	0		0	0	57	90		0.00%
611-0300-851.01-53	GROUP LIFE/DISAB INS	0		0	0	22	38		0.00%
611-0300-851.02-10	PROF SERVICE/CONTRACTED	993	314	1,165	1,500	1,021	1,750	1,500	0.00%
611-0300-851.02-41	BUILDING REPAIR & MAINT	2,467	6,480	13,612	6,000	1,593	3,500	6,000	0.00%
611-0300-851.03-40	OPERATING SUPPLIES			0	689	0	400	700	1.60%
611-0300-851.03-53	EQUIPMENT MAINTENANCE		2,473	3,657	3,284	485	1,500	3,400	3.53%
611-0300-851.09-61	REALLOCATIONS	864	1,011	1,210	0	0	1,000		0.00%
	Subtotal:	12,346	18,848	31,414	22,228	9,853	18,732	23,122	4.02%

EXPENDITURES: (cont.)

ACCOUNT NUMBER	OBJECT	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD 07/31/24	2024 PROJ	2025 BUDGET	% Change 2024/25
MAINTENANCE OF TREATMENT EQUIPMENT									
611-0300-853.01-20	HOURLY/NON-REPRESENTED	2,782	1,835	3,607	4,259	1,803	2,726	3,243	(23.86%)
611-0300-853.01-21	HOURLY OVERTIME/NON-REPR	4,162	3,869	3,088	5,006	4,058	6,139	5,385	7.57%
611-0300-853.01-31	FICA	0		0	0	421	678		0.00%
611-0300-853.01-32	WI RETIREMENT	0		0	0	405	612		0.00%
611-0300-853.01-51	MEDICAL INSURANCE	0		0	0	1,394	2,108		0.00%
611-0300-853.01-52	DENTAL INSURANCE	0		0	0	74	112		0.00%
611-0300-853.01-53	GROUP LIFE/DISAB INS	0		0	0	14	22		0.00%
611-0300-853.02-10	PROF SERVICE/CONTRACTED	0	259	4,624	2,935	0	1,000	3,000	2.21%
611-0300-853.02-14	GENERAL ENGINEERING			0	0	0			0.00%
611-0300-853.03-40	OPERATING SUPPLIES	51	13,709	177,382	175,000	195,034	200,000	15,000	(91.43%)
611-0300-853.03-53	EQUIPMENT MAINTENANCE	12,070	15,899	108,984	66,000	19,119	25,000	52,500	(20.45%)
611-0300-853.09-61	REALLOCATIONS	748	673	688	0	0	500		0.00%
	Subtotal:	19,813	36,244	298,373	253,200	222,322	238,897	79,128	(68.75%)
	TOTAL TREATMENT	536,931	694,397	1,237,668	934,882	649,078	955,183	790,378	(15.46%)

TRANSMISSION & DISTRIBUTION EXPENSE**T & D OPERATIONS / STORAGE FACILITIES**

611-0400-861.01-20	HOURLY/NON-REPRESENTED			0	757	0			(100.00%)
611-0400-861.01-21	HOURLY OVERTIME/NON-REPR			0	0	0			0.00%
611-0400-861.01-31	FICA	0		0	0	0			0.00%
611-0400-861.01-32	WI RETIREMENT	0		0	0	0			0.00%
611-0400-861.01-51	MEDICAL INSURANCE	0		0	0	0			0.00%
611-0400-861.01-52	DENTAL INSURANCE	0		0	0	0			0.00%
611-0400-861.01-53	GROUP LIFE/DISAB INS	0		0	0	0			0.00%
611-0400-861.02-10	PROF SERVICE/CONTRACTED	18,542		0	0	0			0.00%
611-0400-861.02-21	ELECTRICITY	4,621	4,274	4,708	4,746	2,494	4,357	5,000	5.35%
611-0400-861.03-40	OPERATING SUPPLIES	319	148	99	400	0	400	400	0.00%
611-0400-861.03-53	EQUIPMENT MAINTENANCE			1,062	500	0	500	500	0.00%
611-0400-861.09-61	REALLOCATIONS		104,495	0	0	0			0.00%
	Subtotal:	23,482	108,917	5,869	6,403	2,494	5,257	5,900	(7.86%)

EXPENDITURES: (cont.)

ACCOUNT NUMBER	OBJECT	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD 07/31/24	2024 PROJ	2025 BUDGET	% Change 2024/25
T & D OPERATIONS / LINES EXPENSE									
611-0400-862.01-20	HOURLY/NON-REPRESENTED	92,364	1,555	108,711	99,845	27,272	42,577	120,617	20.80%
611-0400-862.01-21	HOURLY OVERTIME/NON-REPR	1,225		726	2,015	664	1,077	1,698	(15.73%)
611-0400-862.01-22	HOURLY NON-REP P.T.			0	0	0			0.00%
611-0400-862.01-31	FICA	0		0	0	2,076	3,340		0.00%
611-0400-862.01-32	WI RETIREMENT	0		0	0	1,928	3,012		0.00%
611-0400-862.01-51	MEDICAL INSURANCE	0		0	0	6,764	10,594		0.00%
611-0400-862.01-52	DENTAL INSURANCE	0		0	0	344	539		0.00%
611-0400-862.01-53	GROUP LIFE/DISAB INS	0		0	0	259	409		0.00%
611-0400-862.01-97	UNEMPLOYMENT COMP			0	0	0			0.00%
611-0400-862.02-10	PROF SERVICE/CONTRACTED			0	0	0			0.00%
611-0400-862.03-40	OPERATING SUPPLIES			0	0	0			0.00%
611-0400-862.09-61	REALLOCATIONS	10,079	12,513	11,752	0	0	10,000		0.00%
	Subtotal:	103,668	14,068	121,189	101,860	39,307	71,548	122,315	20.08%

T & D OPERATIONS / METER EXPENSE

611-0400-863.01-20	HOURLY/NON-REPRESENTED	52,715	30,932	36,334	43,581	31,029	48,178	47,360	8.67%
611-0400-863.01-21	HOURLY OVERTIME/NON-REPR	192	373	586	390	88	134	557	42.82%
611-0400-863.01-22	HOURLY NON-REP P.T.	0		0	0	0			0.00%
611-0400-863.01-31	FICA	0		0	0	2,236	3,696		0.00%
611-0400-863.01-32	WI RETIREMENT	0		0	0	2,147	3,334		0.00%
611-0400-863.01-51	MEDICAL INSURANCE	0		0	0	7,774	12,130		0.00%
611-0400-863.01-52	DENTAL INSURANCE	0		0	0	487	6,044		0.00%
611-0400-863.01-53	GROUP LIFE/DISAB INS	0		0	0	249	391		0.00%
611-0400-863.02-10	PROF SERVICE/CONTRACTED	329		0	0	0			0.00%
611-0400-863.02-24	TELEPHONE			0	0	0			0.00%
611-0400-863.03-40	OPERATING SUPPLIES			0	0	0			0.00%
611-0400-863.03-48	CLAIMS/DAMAGES			0	0	0			0.00%
611-0400-863.09-61	REALLOCATIONS	(4,586)	(2,090)	(1,959)	0	0	(2,000)		0.00%
	Subtotal:	48,650	29,215	34,961	43,971	44,010	71,907	47,917	8.97%

T & D OPERATIONS / CUSTOMER INSTALLATIONS

611-0400-864.01-20	HOURLY/NON-REPRESENTED			0	0	0			0.00%
611-0400-864.01-21	HOURLY OVERTIME/NON-REPR			0	0	0			0.00%
611-0400-864.01-31	FICA			0	0	0			0.00%
611-0400-864.01-32	WI RETIREMENT			0	0	0			0.00%
611-0400-864.01-51	MEDICAL INSURANCE			0	0	0			0.00%
611-0400-864.01-52	DENTAL INSURANCE			0	0	0			0.00%
611-0400-864.01-53	GROUP LIFE/DISAB INS			0	0	0			0.00%
611-0400-864.03-40	OPERATING SUPPLIES			0	0	0			0.00%
611-0400-864.09-61	REALLOCATIONS			0	0	0			0.00%
	Subtotal:	0	0	0	0	0	0	0	0.00%

EXPENDITURES: (cont.)

ACCOUNT NUMBER	OBJECT	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD 07/31/24	2024 PROJ	2025 BUDGET	% Change 2024/25
MISCELLANEOUS T & D EXPENSE									
611-0400-865.01-20	HOURLY/NON-REPRESENTED	15,527	12,712	26,085	31,893	14,327	22,893	21,462	(32.71%)
611-0400-865.01-21	HOURLY OVERTIME/NON-REPR		709	1,152	503	231	349	901	79.13%
611-0400-865.01-22	HOURLY NON-REP P.T.			0	0	0			0.00%
611-0400-865.01-31	FICA	0		0	0	1,092	1,778		0.00%
611-0400-865.01-32	WI RETIREMENT	0		0	0	1,011	1,604		0.00%
611-0400-865.01-51	MEDICAL INSURANCE	0		0	0	2,560	4,052		0.00%
611-0400-865.01-52	DENTAL INSURANCE	0		0	0	125	198		0.00%
611-0400-865.01-53	GROUP LIFE/DISAB INS	0		0	0	107	180		0.00%
611-0400-865.02-10	PROF SERVICE/CONTRACTED	3,878	3,366	8,326	60,095	17,718	35,745	50,000	(16.80%)
611-0400-865.02-14	GENERAL ENGINEERING	1,406	371	2,126	2,000	919	1,500	2,000	0.00%
611-0400-865.02-21	ELECTRICITY			0	0	0			0.00%
611-0400-865.02-22	NATURAL GAS			0	0	0			0.00%
611-0400-865.02-24	TELEPHONE	5,339	6,667	6,185	6,000	3,818	6,825	6,500	8.33%
611-0400-865.02-26	GARBAGE COLLECTION			0	0	0			0.00%
611-0400-865.02-46	UNIFORM RENTAL	4,168	5,132	5,166	5,300	3,145	5,300	5,400	1.89%
611-0400-865.03-30	MILEAGE/MEALS/LODGING			129	700	0	200	700	0.00%
611-0400-865.03-35	TRAINING	60	550	2,081	1,500	365	700	1,500	0.00%
611-0400-865.03-40	OPERATING SUPPLIES	3,656	3,887	10,871	7,500	5,278	7,500	7,500	0.00%
611-0400-865.03-46	UNIFORM ALLOWANCE	871	936	1,050	900	239	900	1,200	33.33%
611-0400-865.03-53	EQUIPMENT MAINTENANCE	1,572	1,418	2,846	3,450	765	1,500	3,450	0.00%
611-0400-865.03-55	VEHICLE MAINTENANCE			0	0	0			0.00%
611-0400-865.03-93	MEDICAL EXAMS			0	0	0			0.00%
611-0400-865.09-61	REALLOCATIONS	1,672	1,584	2,301	0	0	2,000		0.00%
	Subtotal:	38,149	37,332	68,318	119,841	51,700	93,224	100,613	(16.04%)

T & D MAINTENANCE OF STRUCTURES & IMPROVEMENTS

611-0400-871.01-20	HOURLY/NON-REPRESENTED			0	0	0			0.00%
611-0400-871.01-21	HOURLY OVERTIME/NON-REPR			0	0	0			0.00%
611-0400-871.01-31	FICA			0	0	0			0.00%
611-0400-871.01-32	WI RETIREMENT			0	0	0			0.00%
611-0400-871.01-51	MEDICAL INSURANCE			0	0	0			0.00%
611-0400-871.01-52	DENTAL INSURANCE			0	0	0			0.00%
611-0400-871.01-53	GROUP LIFE/DISAB INS			0	0	0			0.00%
611-0400-871.09-61	REALLOCATIONS			0	0	0			0.00%
	Subtotal:	0	0	0	0	0	0	0	0.00%

EXPENDITURES: (cont.)

ACCOUNT NUMBER	OBJECT	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD 07/31/24	2024 PROJ	2025 BUDGET	% Change 2024/25
T & D MAINTENANCE OF RESERVOIRS & TANKS									
611-0400-872.01-20	HOURLY/NON-REPRESENTED	4,376	4,353	4,877	5,631	1,964	3,190	5,389	(4.30%)
611-0400-872.01-21	HOURLY OVERTIME/NON-REPR	423	189	1,040	559	382	2,310	802	43.47%
611-0400-872.01-22	HOURLY NON-REP P.T.	0		0	0	0			0.00%
611-0400-872.01-31	FICA	0		0	0	169	421		0.00%
611-0400-872.01-32	WI RETIREMENT	0		0	0	162	380		0.00%
611-0400-872.01-51	MEDICAL INSURANCE	0		0	0	577	949		0.00%
611-0400-872.01-52	DENTAL INSURANCE	0		0	0	31	51		0.00%
611-0400-872.01-53	GROUP LIFE/DISAB INS	0		0	0	15	27		0.00%
611-0400-872.02-10	PROF SERVICE/CONTRACTED	700	9,862	28,700	12,500	745	2,700	12,500	0.00%
611-0400-872.02-14	GENERAL ENGINEERING			0	0	0			0.00%
611-0400-872.02-40	REPAIR/MAINT SERV/OTHER	66	6,585	0	6,500	0	8,860	7,500	15.38%
611-0400-872.09-61	REALLOCATIONS	517	536	608	0	0			0.00%
	Subtotal:	6,082	21,525	35,225	25,190	4,045	18,888	26,191	3.97%

MAINTENANCE OF MAINS

611-0400-873.01-20	HOURLY/NON-REPRESENTED	38,252	27,555	33,778	46,090	18,356	31,127	39,300	(14.73%)
611-0400-873.01-21	HOURLY OVERTIME/NON-REPR	9,318	6,143	1,709	10,570	3,966	6,061	8,317	(21.32%)
611-0400-873.01-22	HOURLY NON-REP P.T.			0	0	0			0.00%
611-0400-873.01-25	OVERTIME-UNION		2,412						0.00%
611-0400-873.01-31	FICA	(2,610)		0	0	1,617	2,845		0.00%
611-0400-873.01-32	WI RETIREMENT	0		0	0	1,541	2,566		0.00%
611-0400-873.01-51	MEDICAL INSURANCE	0		0	0	4,703	7,848		0.00%
611-0400-873.01-52	DENTAL INSURANCE	0		0	0	233	388		0.00%
611-0400-873.01-53	GROUP LIFE/DISAB INS	0		0	0	137	256		0.00%
611-0400-873.02-10	PROF SERVICE/CONTRACTED	15,821	4,322	10,425	48,626	33,753	48,626	50,000	2.83%
611-0400-873.02-14	GENERAL ENGINEERING			0	0	0			0.00%
611-0400-873.02-34	SITE MAINTENANCE	30,672	6,070	26,067	28,000	8,143	16,000	28,000	0.00%
611-0400-873.03-40	OPERATING SUPPLIES	21,067	41,954	71,346	49,472	22,257	48,000	50,000	1.07%
611-0400-873.09-61	REALLOCATIONS	5,123	3,976	3,649	0	0			0.00%
	Subtotal:	117,643	92,432	146,974	182,758	94,706	163,717	175,617	(3.91%)

EXPENDITURES: (cont.)

ACCOUNT NUMBER	OBJECT	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD 07/31/24	2024 PROJ	2025 BUDGET	% Change 2024/25
MAINTENANCE OF SERVICES									
611-0400-874.01-20	HOURLY/NON-REPRESENTED	23,899	11,231	17,041	19,922	5,919	10,326	20,604	3.42%
611-0400-874.01-21	HOURLY OVERTIME/NON-REPR	1,358	455	2,292	1,324	164	731	1,989	50.23%
611-0400-874.01-22	HOURLY NON-REP P.T.			0	0	0			0.00%
611-0400-874.01-31	FICA	0		0	0	426	846		0.00%
611-0400-874.01-32	WI RETIREMENT	0		0	0	420	763		0.00%
611-0400-874.01-51	MEDICAL INSURANCE	0		0	0	1,758	3,175		0.00%
611-0400-874.01-52	DENTAL INSURANCE	0		0	0	91	166		0.00%
611-0400-874.01-53	GROUP LIFE/DISAB INS	0		0	0	47	93		0.00%
611-0400-874.02-10	PROF SERVICE/CONTRACTED	6,850	3,906	11,132	18,600	11,191	16,000	18,600	0.00%
611-0400-874.02-34	SITE MAINTENANCE		216	0	0	0			0.00%
611-0400-874.03-40	OPERATING SUPPLIES	11,485	10,869	16,887	8,549	4,096	6,000	10,000	16.97%
611-0400-874.09-61	REALLOCATIONS	2,720	1,379	1,988	0	0			0.00%
	Subtotal:	46,312	28,056	49,340	48,395	24,112	38,100	51,193	5.78%

MAINTENANCE OF METERS

611-0400-875.01-20	HOURLY/NON-REPRESENTED	9,287	15,449	12,688	15,142	16,876	25,812	14,785	(2.36%)
611-0400-875.01-21	HOURLY OVERTIME/NON-REPR	42	86	0	88	159	241	62	(29.55%)
611-0400-875.01-31	FICA	0		0	0	1,261	1,993		0.00%
611-0400-875.01-32	WI RETIREMENT	0		0	0	1,176	1,798		0.00%
611-0400-875.01-51	MEDICAL INSURANCE	0		0	0	2,963	4,568		0.00%
611-0400-875.01-52	DENTAL INSURANCE	0		0	0	158	243		0.00%
611-0400-875.01-53	GROUP LIFE/DISAB INS	0		0	0	116	178		0.00%
611-0400-875.02-10	PROF SERVICE/CONTRACTED	389	175	0	1,000	805	1,000	1,000	0.00%
611-0400-875.03-40	OPERATING SUPPLIES	4,683	6,219	5,124	19,870	22,149	24,000	20,000	0.65%
611-0400-875.09-61	REALLOCATIONS	(809)	(1,022)	(673)	0	0			0.00%
	Subtotal:	13,592	20,907	17,139	36,100	45,663	59,833	35,847	(0.70%)

MAINTENANCE OF HYDRANTS

611-0400-876.01-20	HOURLY/NON-REPRESENTED	45,042	56,705	43,275	61,185	18,349	32,239	57,280	(6.38%)
611-0400-876.01-21	HOURLY OVERTIME/NON-REPR	85	97	541	569	0		349	(38.66%)
611-0400-876.01-22	HOURLY NON-REP P.T.			0	8,985	0		9,000	0.17%
611-0400-876.01-31	FICA	2,610		0	687	1,305	2,466	689	0.29%
611-0400-876.01-32	WI RETIREMENT	0		0	0	1,266	2,224		0.00%
611-0400-876.01-51	MEDICAL INSURANCE	0		0	0	5,176	9,317		0.00%
611-0400-876.01-52	DENTAL INSURANCE	0		0	0	271	488		0.00%
611-0400-876.01-53	GROUP LIFE/DISAB INS	0		0	0	136	276		0.00%
611-0400-876.02-10	PROF SERVICE/CONTRACTED	16,475	15,990	16,313	16,995	5,917	24,000	18,000	5.91%
611-0400-876.02-34	SITE MAINTENANCE			0	0	0			0.00%
611-0400-876.03-40	OPERATING SUPPLIES	8,529	8,609	31,258	5,600	8,435	10,000	14,000	150.00%
611-0400-876.09-61	REALLOCATIONS	4,860	6,702	4,505	0	0	5,000		0.00%
	Subtotal:	77,601	88,103	95,892	94,021	40,855	86,010	99,318	5.63%

EXPENDITURES: (cont.)

ACCOUNT NUMBER	OBJECT	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD 07/31/24	2024 PROJ	2025 BUDGET	% Change 2024/25
MAINTENANCE OF MISCELLANEOUS PLANT									
611-0400-878.01-20	HOURLY/NON-REPRESENTED			0	0	0			0.00%
611-0400-878.01-21	HOURLY OVERTIME/NON-REPR			0	0	0			0.00%
611-0400-878.01-31	FICA			0	0	0			0.00%
611-0400-878.01-32	WI RETIREMENT			0	0	0			0.00%
611-0400-878.01-51	MEDICAL INSURANCE			0	0	0			0.00%
611-0400-878.01-52	DENTAL INSURANCE			0	0	0			0.00%
611-0400-878.01-53	GROUP LIFE/DISAB INS			0	0	0			0.00%
611-0400-878.09-61	REALLOCATIONS			0	0	0			0.00%
	Subtotal:	0	0	0	0	0	0	0	0.00%
TOTAL T&D EXPENSE		475,179	440,555	574,907	658,539	346,892	608,484	664,911	0.97%

CUSTOMER ACCOUNTS & COLLECTIONS**METER READING**

611-0500-902.01-20	HOURLY/NON-REPRESENTED	11,789	12,254	11,256	15,379	10,206	17,211	13,927	(9.44%)
611-0500-902.01-21	HOURLY OVERTIME/NON-REPR	0	22	0	10	48	72	10	0.00%
611-0500-902.01-31	FICA	0		0	0	739	1,322		0.00%
611-0500-902.01-32	WI RETIREMENT	0		0	0	708	1,193		0.00%
611-0500-902.01-51	MEDICAL INSURANCE	0		0	0	3,268	5,472		0.00%
611-0500-902.01-52	DENTAL INSURANCE	0		0	0	174	291		0.00%
611-0500-902.01-53	GROUP LIFE/DISAB INS	0		0	0	77	142		0.00%
611-0500-902.02-11	COMPUTER LICENSE & MAINT	4,817	6,092	7,143	5,968	5,680	9,737	11,041	85.00%
611-0500-902.03-40	OPERATING SUPPLIES			0	100	0	0	100	0.00%
611-0500-902.03-53	EQUIPMENT MAINTENANCE			0	0	0			0.00%
611-0500-902.08-15	COMPUTER EQUIP			0	0	0			0.00%
611-0500-902.09-61	REALLOCATIONS	(1,022)	(820)	(597)	0	0	(500)		0.00%
	Subtotal:	15,584	17,548	17,802	21,457	20,900	34,940	25,078	16.88%

EXPENDITURES: (cont.)

ACCOUNT NUMBER	OBJECT	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD 07/31/24	2024 PROJ	2025 BUDGET	% Change 2024/25
CUSTOMER COLLECTIONS									
611-0500-903.01-20	HOURLY/NON-REPRESENTED	43,621	40,134	41,514	41,742	15,828	25,611	41,902	0.38%
611-0500-903.01-21	HOURLY OVERTIME/NON-REPR	79	277	1,433	539	32	49	567	5.19%
611-0500-903.01-22	HOURLY NON-REP P.T.			0	708	0		720	1.69%
611-0500-903.01-31	FICA	0		0	0	1,126	1,963		0.00%
611-0500-903.01-32	WI RETIREMENT	0		0	0	1,095	1,771		0.00%
611-0500-903.01-51	MEDICAL INSURANCE	0		0	0	5,548	9,096		0.00%
611-0500-903.01-52	DENTAL INSURANCE	0		0	0	317	516		0.00%
611-0500-903.01-53	GROUP LIFE/DISAB INS	0		0	0	115	200		0.00%
611-0500-903.02-10	PROFESSIONAL SERVICES	501	3,002	24	2,500	710	1,950	9,000	260.00%
611-0500-903.02-11	COMPUTER LICENSE & MAINT	12,364	10,779	8,368	10,880	9,164	9,164	11,657	7.14%
611-0500-903.02-15	LEGAL SERVICES			0	0	0			0.00%
611-0500-903.02-40	REPAIR/MAINT SERV/OTHER	904	958	991	925	0	997	1,100	18.92%
611-0500-903.03-09	CREDIT CARD FEES	12,027	12,761	14,641	12,500	6,348	15,430	16,000	28.00%
611-0500-903.03-10	OFFICE SUPPLIES	303	549	319	450	946	2,939	4,750	955.56%
611-0500-903.03-13	COPY/PRINTING CHARGES	1,886	351	1,689	1,300	1,800	1,800	1,800	38.46%
611-0500-903.03-20	SUBSCRIPTION & DUES			0	0	0			0.00%
611-0500-903.03-30	MILEAGE/MEALS/LODGING			0	100	0		100	0.00%
611-0500-903.03-35	TRAINING			0	100	0		100	0.00%
611-0500-903.03-41	POSTAGE/SHIPPING	7,965	8,367	9,151	7,900	4,877	10,351	10,000	26.58%
611-0500-903.03-90	OTHER SUPPLIES & EXPENSE			0	0	0			0.00%
611-0500-903.08-15	COMPUTER EQUIP			0	0	0			0.00%
611-0500-903.09-10	TRANSFER TO GENERAL FUND	15,657	26,193	22,769	17,500	0	20,000	17,500	0.00%
611-0500-903.09-61	REALLOCATION			0	0	0			0.00%
	Subtotal:	95,307	103,371	100,899	97,144	47,906	101,837	115,196	18.58%
	TOTAL CUSTOMER ACCTS & COLLEC	110,891	120,919	118,701	118,601	68,806	136,777	140,274	18.27%

EXPENDITURES: (cont.)

ACCOUNT NUMBER	OBJECT	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD 07/31/24	2024 PROJ	2025 BUDGET	% Change 2024/25
ADMINISTRATIVE & GENERAL EXPENSE									
ADMINISTRATIVE EXPENSE									
611-0500-920.01-10	SALARIED	131,073	131,817	137,041	209,075	89,689	142,589	209,224	0.07%
611-0500-920.01-20	HOURLY/NON-REPRESENTED	30,984	31,618	45,683	39,134	30,783	50,081	41,430	5.87%
611-0500-920.01-21	HOURLY OVERTIME/NON-REPR	16	87	312	267	293	586	324	21.35%
611-0500-920.01-22	HOURLY NON-REP P.T.			0	0	0			0.00%
611-0500-920.01-31	FICA	0		0	0	8,771	14,784		0.00%
611-0500-920.01-32	WI RETIREMENT	0		0	0	7,885	13,335		0.00%
611-0500-920.01-40	PER DIEM	0		0	0	36			0.00%
611-0500-920.01-51	MEDICAL INSURANCE	0		0	0	50,887	85,732		0.00%
611-0500-920.01-52	DENTAL INSURANCE	0		0	0	1,487	2,576		0.00%
611-0500-920.01-53	GROUP LIFE/DISAB INS	0		0	0	724	1,235		0.00%
611-0500-920.01-97	UNEMPLOYMENT			0	0	0			0.00%
611-0500-920.02-10	PROF SERVICE/CONTRACTED	15,324	24,273	15,664	30,823	17,061	21,506	26,417	(14.29%)
611-0500-920.02-11	COMPUTER LICENSE & MAINT	15,477	17,505	18,265	24,997	20,426	25,230	26,689	6.77%
611-0500-920.02-14	GENERAL ENGINEERING			0	0	120	120	0	0.00%
611-0500-920.02-15	LEGAL COUNCIL	1,671	1,985	213	3,200	133	1,150	3,200	0.00%
611-0500-920.02-17	EQUIP RENTAL/CONTRACTED	481	481	273	582	459	612	600	3.09%
611-0500-920.02-24	TELEPHONE	1,730	1,998	2,972	2,100	1,058	3,036	2,500	19.05%
611-0500-920.02-40	REPAIR/MAINT SERV/OTHER	362	272	516	500	322	485	500	0.00%
611-0500-920.02-41	BUILDING REPAIR & MAINT	6,445	14,411	13,642	10,185	6,768	8,500	8,500	(16.54%)
611-0500-920.03-10	OFFICE SUPPLIES	977	1,307	1,552	1,369	659	1,313	1,369	0.00%
611-0500-920.03-13	COPY/PRINTING CHARGES			0	0	0			0.00%
611-0500-920.03-20	SUBSCRIPTIONS & DUES	2,811	2,906	2,954	2,901	2,433	3,048	2,901	0.00%
611-0500-920.03-25	LEGAL & DISPLAY ADS		247	0	0	0			0.00%
611-0500-920.03-30	MILEAGE/MEALS/LODGING	20		15	1,500	0	100	1,500	0.00%
611-0500-920.03-35	TRAINING	149	124	635	1,425	463	900	1,500	5.26%
611-0500-920.03-41	POSTAGE/SHIPPING	1,220	1,999	3,954	2,000	1,537	2,566	2,500	25.00%
611-0500-920.03-57	CUSTODIAL/MAINTENANCE SUPPLIES			0	0	0			0.00%
611-0500-920.03-90	OTHER SUPPLIES & EXPENSE			0	0	0			0.00%
611-0500-920.03-93	MEDICAL EXAMS	1,212	1,438	1,608	1,420	0	1,250	1,420	0.00%
611-0500-920.03-99	CONTINGENCY FUND			0	634			10,000	1477.29%
611-0500-920.03-99	NON-REP WAGE ADJUSTMENTS			0				40,000	100.00%
611-0500-920.08-15	COMPUTER EQUIP/SOFTWARE (CAP	2,146	8,164	6,670	31,750	5,657	9,499	31,850	0.31%
611-0500-920.09-10	TRANSFER TO GENERAL FUND	775	645	979	0	0			0.00%
611-0500-920.09-61	REALLOCATION			0	0	0			0.00%
	Subtotal:	212,873	241,277	252,948	363,862	247,651	390,233	412,424	13.35%
INSURANCE									
611-0500-924.05-10	INSURANCE (PROPERTY)	10,744	12,400	14,029	14,500	9,927	15,950	15,250	5.17%
611-0500-925.05-10	INSURANCE (GEN LIAB., W/C, ETC)	38,758	37,862	34,973	36,000	19,560	37,966	38,000	5.56%
	Subtotal:	49,502	50,262	49,002	50,500	29,487	53,916	53,250	5.45%

EXPENDITURES: (cont.)

ACCOUNT NUMBER	OBJECT	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD 07/31/24	2024 PROJ	2025 BUDGET	% Change 2024/25
EMPLOYEE BENEFITS									
611-0500-926.01-10	SALARIED			0	0	0			0.00%
611-0500-926.01-20	HOURLY/NON-REPRESENTED	0	0	0	0	33,944	52,859		0.00%
611-0500-926.01-21	HOURLY OVERTIME/NON-REPR			0	0	0			0.00%
611-0500-926.01-31	FICA	45,880	45,795	49,192	58,338	2,437	4,044	59,960	2.78%
611-0500-926.01-32	WI RETIREMENT	(38,333)	(40,952)	101,453	57,109	2,342	3,647	57,160	0.09%
611-0500-926.01-51	MEDICAL INSURANCE	173,352	172,275	170,612	193,020	8,432	12,946	211,875	9.77%
611-0500-926.01-52	DENTAL INSURANCE	8,119	7,378	8,116	10,538	455	699	9,943	(5.65%)
611-0500-926.01-53	GROUP LIFE/DISAB INS	4,399	4,016	4,617	5,283	181	295	5,575	5.53%
611-0500-926.02-10	PROF SERVICE/CONTRACTED	0	(0)	55	1,000	415	800	1,000	0.00%
611-0500-926.02-12	EMPLOYEE ASSISTANCE PROGRAM	0	358	0	400	397		450	12.50%
611-0500-926.03-43	EMPLOYEE RECOGNITION			0	150	0		150	0.00%
611-0500-926.03-98	PERSONNEL RECRUITMENT			0	100	0		100	0.00%
	Subtotal:	193,417	188,870	334,045	325,938	48,603	75,290	346,213	6.22%

REGULATORY COMMISSION EXPENSE

611-0500-928.02-10	PROF SERVICE/CONTRACTED	8,081	4,770	4,362	7,250	0	8,354	7,250	0.00%
	Subtotal:	8,081	4,770	4,362	7,250	0	8,354	7,250	0.00%

MISCELLANEOUS & GENERAL OTHER EXPENSE

611-0500-930.01-20	HOURLY/NON-REPRESENTED	8,880	11,003	28,172	13,486	17,406	31,412	18,982	40.75%
611-0500-930.01-21	HOURLY OVERTIME/NON-REPR	0		182	292	2,665	4,559	89	(69.52%)
611-0500-930.01-31	FICA	0		0	0	1,493	2,752		0.00%
611-0500-930.01-32	WI RETIREMENT	0		0	0	1,385	2,482		0.00%
611-0500-930.01-51	MEDICAL INSURANCE	0		0	0	2,101	4,059		0.00%
611-0500-930.01-52	DENTAL INSURANCE	0		0	0	109	208		0.00%
611-0500-930.01-53	GROUP LIFE/DISAB INS	0		0	0	130	275		0.00%
611-0500-930.03-20	SUBSCRIPTIONS & DUES			0	0	0			0.00%
611-0500-930.03-30	MILEAGE/MEALS/LODGING			0	0	0			0.00%
611-0500-930.03-35	TRAINING			173	0	0			0.00%
611-0500-930.03-90	OTHER SUPPLIES & EXPENSE			0	0	0			0.00%
611-0500-930.03-91	PUBLIC SERVICE & EDUCATION			0	500	0		500	0.00%
611-0500-930.03-97	RISK MANAGEMENT	589	750	580	1,400	629	800	1,400	0.00%
611-0500-930.05-40	DEPRECIATION/AMORTIZED EXP	424,771	760,582	787,967	0	0	785,000	0	0.00%
611-0500-930.05-41	DEPRECIATION - CIAC	513,961	247,698	261,301	0	0	260,000	0	0.00%
611-0500-930.06-10	PRINCIPAL	0		0	1,075,265	0		1,172,963	9.09%
611-0500-930.06-20	INTEREST	338,240	347,036	377,748	539,735	196,129	539,735	730,962	35.43%
611-0500-930.06-30	CAPITALIZED INTEREST			0	0	0			0.00%
611-0500-930.08-01	CAPITAL RESERVE	0	2,700	80,112	2,127,320	824,429	2,061,320	4,070,000	91.32%
611-0500-930.08-80	DEBT COSTS	32,284	16,547	131,068	0	0			0.00%
611-0500-930.09-61	REALLOCATION	956	1,298	8,434	0	0			0.00%
	Subtotal:	1,319,681	1,387,614	1,675,737	3,757,998	1,046,476	3,692,602	5,994,896	59.52%

EXPENDITURES: (cont.)

ACCOUNT NUMBER	OBJECT	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD 07/31/24	2024 PROJ	2025 BUDGET	% Change 2024/25
MAINTENANCE OF GENERAL PLANT									
611-0500-932.02-10	PROF SERVICE/CONTRACTED			0	0	0			0.00%
611-0500-932.03-40	OPERATING SUPPLIES			0	0	0			0.00%
611-0500-932.03-53	EQUIPMENT MAINTENANCE			0	0	0			0.00%
611-0500-932.08-19	CAP IMPR BUILDING & LAND			0	0	0			0.00%
	Subtotal:	0	0	0	0	0	0	0	0.00%
TRANSPORTATION EXPENSE									
611-0500-933.01-20	HOURLY/NON-REPRESENTED			0	0	0			0.00%
611-0500-933.01-21	HOURLY OVERTIME/NON-REPR			0	0	0			0.00%
611-0500-933.01-31	FICA			0	0	0			0.00%
611-0500-933.01-32	WI RETIREMENT			0	0	0			0.00%
611-0500-933.01-51	MEDICAL INSURANCE			0	0	0			0.00%
611-0500-933.01-52	DENTAL INSURANCE			0	0	0			0.00%
611-0500-933.01-53	GROUP LIFE/DISAB INS			0	0	0			0.00%
611-0500-933.02-40	REPAIR/MAINT SERV/OTHER								0.00%
611-0500-933.03-30	MILEAGE/MEALS/LODGING			0	0	0			0.00%
611-0500-933.03-31	GASOLINE/FUEL	0		0	21,000	9,938	17,000	21,000	0.00%
611-0500-933.03-40	OPERATING SUPPLIES	0		0	2,150	1,264	2,000	2,150	0.00%
611-0500-933.03-55	VEHICLE MAINTENANCE	0		0	13,500	8,817	11,000	13,500	0.00%
611-0500-933.05-10	INSURANCE	0		0	11,750	6,326	10,787	11,750	0.00%
	Subtotal:	0	0	0	48,400	26,345	40,787	48,400	0.00%
TAXES / DEPRECIATION / AMORTIZED EXPENSES									
611-0500-934.01-31	FICA			0	0	0			0.00%
611-0500-934.05-90	OTHER FIXED CHARGES	662,681	685,953	633,935	690,000	0	690,000	690,000	0.00%
611-0500-935.05-40	AMORTIZED EXP			0	0	0			0.00%
611-0500-935.05-42	LOSS ON RETIREMENTS	110,798	32,403	0	0	0			0.00%
611-0500-935.06-90	OTHER DEBT EXPENDITURES			0	0	0			0.00%
611-0500-935.08-80	DEBT ISSUANCE COSTS	(51,291)	(52,905)	(49,468)	0	0			0.00%
	Subtotal:	722,188	665,451	584,467	690,000	0	690,000	690,000	0.00%
	TOTAL ADMIN & GENERAL EXPENSE	2,505,742	2,538,244	2,900,561	5,243,948	1,398,562	4,951,182	7,552,433	44.02%
GRAND TOTAL WATER UTILITY EXP:									
		4,790,499	4,856,563	6,298,532	8,128,434	3,143,783	8,030,900	10,685,993	31.46%
TOTAL EXCLUDING DEPRECIATION, CAPITAL RESERVE, & DEBT SERVICE ACCTS									
		3,513,527	3,498,547	4,791,404	4,386,114	2,123,225	4,384,845	4,712,068	7.43%

WASTEWATER UTILITY

Statement of Purpose:

Fox Crossing Utilities Wastewater Department is responsible for the maintenance of 125.0 miles of sanitary sewer mains and services, eight lift stations, and 6.21 miles of sewage lift station force mains. The Wastewater Department is also responsible for maintaining relationships with the two receiving treatment plant managers to ensure compliance with contract ordinances and to work with commercial and industrial customers to reduce excessive loadings to the wastewater treatment plants through the industrial surcharge program.

Program Description:

The Wastewater Department operates and maintains the sanitary sewer collection system, lift stations and force mains. The Director of Public Works, along with the Utility Superintendent, Wastewater Staff, Utility Engineer and Village Manager, plans and directs all maintenance, upgrades and expansions to adequately serve the residential, commercial and industrial growth as it occurs in Fox Crossing Utilities.

2024 Program Accomplishments:

- 1 Ensured compliance with the Sand and Oil Interceptor/Grease Trap Cleaning Records and updated to computer program
- 2 Televised mains, manholes, and laterals for I & I (Inflow and Infiltration)
- 3 Continued education for personnel and safety programs and upgraded our safety equipment with 2024's budget
- 4 Grouted sanitary sewer mains and laterals to eliminate I & I into the sanitary sewer
- 5 Installed 50 chimney seals (Flex-Seal) in manholes
- 6 Established an A rating on our DNR CMAR (Compliance Maintenance Annual Report)
- 7 Purchased new televising equipment that is used to maintain our system and meet DNR & EPA compliance and help lower Inflow & Infiltration
- 8 Lined sewer main on North St in conjunction with City of Neenah street and storm sewer project.
- 9 Working with Town of Clayton, per our agreement, to install and operate their sewer collection system.
- 10 Repaired and replaced sanitary sewer laterals on Plank Road from Melissa Street to Oneida Street.
- 11 Conducted a sewer Inflow & Infiltration Study on our west side collection system. Repaired leaks throughout our system. This will be an annual study until the I&I
- 12 Painted 4 lift station generators.
- 13 Purchased another GIS/Trimble with Water Utility.
- 14 Purchased a pole camera for inspecting manholes and looking for I&I without entering.
- 15 Upgraded SCADA software.

2025 Program Goals & Objectives:

- 1 Continue televising mains for I & I to evaluate needed repairs or replacements of mains
- 2 Continue facility tours and Industrial Surcharge Program
- 3 Continue education and safety programs
- 4 Continue installing 50 to 60 chimney seals per year (Flex Seal) or more based on budget
- 5 Continue map updating on East & West Sides with GPS units for GIS mapping system
- 6 Continue sewer cleaning program
- 7 Continue to inspect 20% to 25% of manholes per year

2025 Program Goals & Objectives (cont.):

- 8 Continue grouting program to eliminate I & I and continue to do an annual study on both east and west sides
- 9 Continue manhole repairs & replacements for utility and street projects
- 10 Continue our safety program and training in order to keep employees better aware of their jobs and safety aspect of it
- 11 Revise Fox Crossing/Town of Clayton Agreement for extending mains on Hwy II and Larsen Rd
- 12 Complete main and lateral replacement on Valley Rd ahead of County road reconstruction project
- 13 Extend sewer main approximately 2,800' feet along Clayton Ave north of Shady Lane
- 14 Submit a WPDES General Permit renewal for Satellite Sewage Collection Systems; the existing permit expires October 31, 2025
- 15 Continue working with Laser Utility Locating to do sewer locates for Fox Crossing Utility.

REVENUES:

ACCOUNT NUMBER	ACCOUNT	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD 07/31/24	2024 PROJ	2025 BUDGET	% Change 2024/25
612-5300-420.01-00	SPECIAL ASSESSMENT REVENUE	(1,790)		401,408	661,000	229,354	286,221	310,000	(53.10%)
612-5300-431.09-00	MISC FEDERAL GRANTS	0							0.00%
612-5300-432.09-00	MISC STATE GRANTS	0							0.00%
612-5300-440.03-14	PERMITS	4,830	7,080	2,460	4,000	2,310	3,100	4,000	0.00%
612-5300-464.04-00	INTERCEPTOR IMPACT FEE	4,800	2,539	16,380	0		2,000	0	0.00%
612-5300-464.05-01	E. SAC CONNECTION FEE	6,272	17,546	11,763	5,000	3,584	4,250	5,000	0.00%
612-5300-464.05-02	W. SAC CONNECTION FEE	23,091	160,522	97,440	50,000	4,480	11,500	20,000	(60.00%)
612-5300-465.01-00	MEASURED SERVICE REVENUE	3,940,976	4,051,822	4,623,649	4,495,080	1,628,031	4,800,000	4,800,000	6.78%
612-5300-465.02-00	INDUSTRIAL SURCHARGES	47,278	78,891	57,268	47,500	26,641	48,500	50,000	5.26%
612-5300-465.03-00	PENALTIES/FEES	26,790	26,913	44,966	25,000	12,793	24,988	25,000	0.00%
612-5300-480.01-00	INTEREST	132,714	186,765	665,230	99,902	313,740	500,000	102,835	2.94%
612-5300-480.01-01	CAPITALIZED INTEREST	0							0.00%
612-5300-480.02-01	SALE OF EQUIP & VEHICLES	(49,190)	58,350				6,951	0	0.00%
612-5300-480.05-01	DEFERRAL FEE (SHADY - CB)	0	589	505	589		505	470	(20.20%)
612-5300-480.05-01	DEFERRAL FEE (CB - IRISH)	0							0.00%
612-5300-480.09-00	MISC OPERATING REVENUE	3,270	39,838	4,856	5,000	17,929	22,500	5,000	0.00%
612-5300-480.09-05	NON-OPERATING MISC. REVENUES	0							0.00%
612-5300-480.10-01	DEVELOPER CONTRIBUTIONS REV.	3,178,530	159,688					400,000	100.00%
612-5300-480.10-03	GRANTS-OPERATIONS		1			24	24		0.00%
612-5300-480.10-04	GRANTS-CAPITAL								0.00%
612-5300-491.03-01	TRANSFER FROM DEBT SERV FUND								0.00%
612-5300-492.01-00	TRANSFER FROM DEPRECIATION								0.00%
612-5300-492.06-01	TRANSFER ASSIGNED-SETTLEMENT FUNDS				2,000,000			1,950,159	(2.49%)
612-5300-492.09-00	TRANSFER FROM FUND BALANCE				97,450			54,000	(44.59%)
612-5300-492.04-00	PRIOR YEAR DEBT CARRYOVER							335,841	100.00%
612-5300-493.01-00	PROCEEDS FROM DEBT				1,752,000			2,064,000	17.81%
	TOTAL REVENUES	7,317,571	4,790,544	5,925,925	9,242,521	2,238,886	5,710,539	10,126,305	9.56%

CROSS-SECTIONAL ANALYSIS OF EXPENDITURES - Sewer

EXPENDITURES:

ACCOUNT NUMBER	ACCOUNT	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD 07/31/24	2024 PROJ	2025 BUDGET	% Change 2024/25
xxxx 110 000	SALARIED	107,277	107,578	111,652	125,236	89,221	105,108	127,833	2.07%
xxxx 120 000	HOURLY/NON-REPRESENTED	331,686	290,113	345,804	332,985	175,386	285,303	326,573	(1.93%)
xxxx 121 000	HOURLY OVERTIME/NON-REPR	2,892	2,676	5,701	7,768	3,318	5,372	8,601	10.72%
xxxx 122 000	HOURLY/NON-REPR/PT	0	7,862	12,405	9,693	4,897	8,857	9,720	0.28%
	Salary/Wages/Per Diem Subtotal	441,855	408,229	475,562	475,682	272,858	404,640	472,727	(0.62%)
xxxx 131 000	FICA	31,776	31,759	33,350	34,956	19,819	30,955	34,553	(1.15%)
xxxx 132 000	WI RETIREMENT	(24,969)	(28,674)	67,426	32,486	18,155	27,920	32,168	(0.98%)
xxxx 151 000	MEDICAL INSURANCE	137,754	181,971	115,929	139,469	77,391	125,468	131,800	(5.50%)
xxxx 152 000	DENTAL INSURANCE	6,195	6,566	6,521	7,428	3,701	6,038	6,178	(16.83%)
xxxx 153 000	GROUP LIFE/DISAB INS	3,167	2,975	3,141	2,949	1,772	3,105	3,037	2.98%
xxxx 197 000	UNEMPLOYMENT COMP	0	0	0	0	0	0	0	0.00%
	Benefit Subtotal	153,923	194,597	226,367	217,288	120,838	193,486	207,736	(4.40%)
xxxx 210 000	PROF SERVICE/CONTRACTED	79,778	121,076	177,303	213,483	55,812	151,675	214,308	0.39%
xxxx 211 000	COMPUTER LICENSE & MAINT	31,265	31,452	29,867	41,449	30,918	39,850	48,400	16.77%
xxxx 212 000	EMPLOYEE ASSISTANCE PROG	211	217	224	250	225	225	250	0.00%
xxxx 214 000	ENGINEERING	1,591	5,721	1,078	5,000	1,006	2,000	5,000	0.00%
xxxx 215 000	LEGAL COUNSEL	1,902	162	5,840	1,500	0	1,250	1,500	0.00%
xxxx 217 000	EQUIP RENTAL/CONTRACTED	481	575	273	585	459	612	720	23.08%
xxxx 218 000	NON-OPERATING LATERAL EXP	72,207	41,825	2,843	54,000	0	5,000	59,000	9.26%
	Contracted Services Subtotal	187,435	201,028	217,428	316,267	88,420	200,612	329,178	4.08%
xxxx 221 000	ELECTRICITY	38,027	41,457	46,246	40,940	27,250	48,200	43,400	6.01%
xxxx 222 000	NATURAL GAS	3,843	5,267	4,421	4,380	1,895	3,750	4,100	(6.39%)
xxxx 223 000	SEWER & WATER	904	892	1,117	900	411	850	900	0.00%
xxxx 224 000	TELEPHONE	8,529	10,475	10,919	11,445	5,406	10,180	11,250	(1.70%)
	Utilities Subtotal	51,303	58,091	62,703	57,665	34,962	62,980	59,650	3.44%

EXPENDITURES: (cont.)

ACCOUNT NUMBER	ACCOUNT	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD 07/31/24	2024 PROJ	2025 BUDGET	% Change 2024/25
xxxx 234 000	SITE MAINTENANCE	470	0	152	1,900	0	500	2,000	5.26%
xxxx 240 000	REPAIR/MAINT SERV/OTHER	7,665	3,314	9,727	9,425	2,322	5,325	9,500	0.80%
xxxx 241 000	BUILDING REPAIR & MAINT	993	894	345	3,000	75	1,000	3,000	0.00%
xxxx 246 000	UNIFORM RENTAL	3,288	2,884	3,247	3,450	1,853	3,200	3,500	1.45%
	Subtotal	12,416	7,092	13,471	17,775	4,250	10,025	18,000	1.27%
xxxx 309 000	CREDIT CARD FEES	12,027	12,761	14,641	13,500	6,348	14,217	15,000	11.11%
xxxx 310 000	OFFICE SUPPLIES	991	1,488	1,302	1,500	1,618	2,650	3,000	100.00%
xxxx 313 000	PRINTING	1,886	351	1,689	1,800	1,800	1,800	2,000	11.11%
xxxx 320 000	SUBSCRIPTIONS & DUES	0	0	0	450	0	65	450	0.00%
xxxx 325 000	LEGAL & DISPLAY ADS	156	0	0	0	0	0	0	0.00%
xxxx 330 000	MILEAGE/MEALS/LODGING	0	0	0	1,400	0	0	1,400	0.00%
xxxx 331 000	GASOLINE/FUEL	5,989	8,572	8,315	8,850	4,383	7,800	8,850	0.00%
xxxx 335 000	TRAINING	199	571	571	2,875	231	532	2,875	0.00%
xxxx 340 000	OPERATING SUPPLIES	1,204,867	1,480,764	1,459,528	1,524,500	742,097	1,571,157	1,419,000	(6.92%)
xxxx 341 000	POSTAGE/SHIPPING	8,643	8,379	9,276	8,500	4,877	9,999	11,000	29.41%
xxxx 343 000	ACCREDITATION/AWARDS	0	50	0	0	0	0	0	0.00%
xxxx 346 000	CLOTHING/UNIFORM ALLOW	587	740	750	600	311	600	1,200	100.00%
	Operating Supplies Subtotal	1,235,345	1,513,676	1,496,072	1,563,975	761,665	1,608,820	1,464,775	(6.34%)
xxxx 353 000	EQUIPMENT MAINTENANCE	504	191	673	1,000	934	1,200	1,500	50.00%
xxxx 355 000	VEHICLE MAINTENANCE	12,411	7,681	3,010	10,000	8,002	10,000	10,000	0.00%
	Asset Maint. Supplies Subtotal	12,915	7,872	3,683	11,000	8,936	11,200	11,500	4.55%
xxxx 390 000	OTHER SUPPLIES & EXPENSE	0	12	0	0	0	0	0	0.00%
xxxx 393 000	MEDICAL EXAMS	1,169	1,449	756	1,250	427	750	1,250	0.00%
xxxx 397 000	RISK MANAGEMENT	385	474	280	1,090	442	500	1,200	10.09%
xxxx 398 000	PERSONNEL RECRUITMENT	0	0	0	100	0	0	100	0.00%
xxxx 399 000	CONTINGENCY FUND	0	0	0	0	0	0	10,000	100.00%
xxxx 399 000	NON-REP WAGE ADJUSTMENTS	0	0	0	0	0	0	35,000	100.00%
xxxx 510 000	INSURANCE	44,037	44,143	45,254	50,000	26,345	46,803	50,000	0.00%
xxxx 530 000	RENT	14,760	14,760	14,760	14,760	0	14,760	20,000	35.50%
xxxx 531 000	METER EXPENSE	122,845	106,646	106,701	80,000	0	105,000	125,000	56.25%
xxxx 540 000	DEPRECIATION/AMORTIZED EXP	629,970	689,429	743,974	100,000	0	745,000	190,000	90.00%
xxxx 541 000	DEPRECIATION-CIAC	45,068	65,625	68,947	0	0	68,000	0	0.00%
xxxx 542 000	LOSS ON RETIREMENTS	0	95,370	41,835	0	0	0	0	0.00%
xxxx 590 000	OTHER FIXED CHARGES	15,388	15,107	14,652	15,000	0	15,000	15,000	0.00%
	Subtotal	873,622	1,033,015	1,037,159	262,200	27,214	995,813	447,550	70.69%

EXPENDITURES: (cont.)

ACCOUNT NUMBER	ACCOUNT	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD 07/31/24	2024 PROJ	2025 BUDGET	% Change 2024/25
xxxx 610 000	PRINCIPAL	0	0	0	647,735	0	0	701,037	8.23%
xxxx 620 000	INTEREST	325,463	334,530	344,831	422,184	152,250	422,184	450,802	6.78%
xxxx 630 000	CAPITALIZED INTEREST	0	0	0	0	0	0	0	0.00%
xxxx 690 000	OTHER DEBT EXPENDITURES	528,796	550,944	517,697	650,000	246,561	524,906	610,000	(6.15%)
xxxx 801 000	CAPITAL RESERVE	0	(184,451)	204,083	4,551,200	157,890	0	5,304,000	16.54%
xxxx 815 000	COMPUTER EQUIP/SOFTWARE	2,146	8,118	6,600	32,050	7,327	0	31,850	(0.62%)
Capital Investments Subtotal		856,405	709,141	1,073,211	6,303,169	564,028	947,090	7,097,689	12.61%
xxxx 880 000	DEBT ISSUANCE COSTS	(17,908)	(31,443)	37,696	0	0	0	0	0.00%
xxxx 881 000	AMORTIZATION EXP ON LOSS	0	0	0	0	0	0	0	0.00%
xxxx 890 000	DEBT DISCOUNT	0	0	0	0	0	0	0	0.00%
xxxx 910 000	REALLOCATIONS	15,883	26,422	22,769	17,500	0	20,000	17,500	0.00%
Debt Service Subtotal		(2,025)	(5,021)	60,465	17,500	0	20,000	17,500	0.00%
TOTAL EXPENDITURES		3,823,194	4,127,720	4,666,121	9,242,521	1,883,171	4,454,666	10,126,305	9.56%

NOTES:

- 1 Unrestricted & Unassigned Fund Balance (less 25% Working Capital, \$1,054,105) as of 12/31/23 = \$3,650,799
- 2 Fund Balance Restricted for Depreciation as of 12/31/23 = \$2,501,310 (no expected change 2024)
- 3 Settlement Funds Available as of 12/31/23 = \$3,207,860; estimated 12/31/24 = \$1,078,203

Revenues:

- 1 **612-5300-464.04-00 Interceptor Impact Fees and 612-5300-464.05-01 & 612-5300-464.05-02 SAC Fees**
Interceptor Impact Fees and East and West SAC fees are collected; however, these funds are held and restricted to their use in accordance with the respective ordinance which authorizes the fees. Each year a portion of the SAC fees are designated as revenue to fund the cost billed for capital expense at the two wastewater treatment plants.
- 2 **612-5300-465.01-00 Measured Service Revenue:** Proposed 0% rate increase
- 3 Lateral repair revenue is collected as a portion of the user fee billed and included in the revenue source, measured service

Payroll:

- 4 Director of Public Works 35% UD - 32.5% Village - 32.5% Stormwater
- 5 Utility Superintendent 20% Wastewater - 80% Water
- 6 Maintenance Worker-Public Works 75% Wastewater - 25% Water
- 7 Village Manager 30% UD - 55% Village - 15% Stormwater
- 8 Finance Director 35% UD - 50% Village - 15% Stormwater
- 9 Director of Community Development 10% UD - 60% Village - 30% Stormwater
- 10 Building Inspector 5% UD - 90% Village - 5% Stormwater
- 11 Building Inspection Assistant 15% UD - 73% Village - 12% Stormwater

NOTES: (cont.)

- 12 Associate Planner 5% UD - 65% Village - 30% Stormwater
- 13 Human Resource Coordinator/Asst to the Village Manager 10% UD - 85% Village - 5% Stormwater
- 14 Clerk 20% UD - 70% Village - 10% Stormwater
- 15 Deputy Clerk/Confidential Administrative Assistant 10% UD - 85% Village - 5% Stormwater
- 16 Director of Information Technology 20% UD - 70% Village - 10% Storm
- 17 Information Technician 20% UD - 70% Village - 10% Stormwater
- 18 GIS Coordinator 37.5% UD - 50% Village - 12.5% Stormwater (Sewer Allocation increased 2.5% to 12.5%)
- 19 PC/Network Technician 20% UD - 70% Village - 10% Storm
- 20 Finance Clerk/Seasonal Clerk 50% UD - 25% Village - 25% Stormwater
- 21 Deputy Finance Director 35% UD - 50% Village - 15% Stormwater
- 22 Account Technicians 20% UD - 70% Village - 10% Stormwater
- 23 Billing Specialist 67% UD - 33% Stormwater
- 24 160 hours OT (Laborers), 58 hours Call Time, & 366 hours Pager Pay
- 25 Seasonal laborer for 600 hours @ \$15/hr

Expenses:

- 26 **612-5300-701.02-10 Prof. Service/Contracted: \$2,000**
Fire Extinguisher Inspection \$1,000; Misc. repairs \$1,000
- 27 **612-5300-701.02-21 Electricity: \$2,000**
Electricity bills for 660 Airport Rd and 646 Airport Rd
- 28 **612-5300-701.02-22 Natural Gas: \$900**
Natural gas bills for 660 Airport Rd and 646 Airport Rd
- 29 **612-5300-701.02-41 Building Repair & Maintenance: \$3,000**
Base amount of \$1,000. \$1,250 for Annual Furnace & \$750 Annual Overhead Door Maintenance
- 30 **612-5300-701.02-46 Uniform Rental: \$3,500**
Jeans and shirts rented and cleaned through third party
- 31 **612-5300-701.03-40 Operating Supplies: \$6,000**
Shop supplies, misc. tool purchases, etc.
- 32 **612-5300-701.03-46 Clothing/Uniform Allow: \$1,200**
4 employees at \$300 per person
- 33 **612-5300-701.03-97 Risk Management: \$1,200**
Annual WRWA consolidated safety program
- 34 **612-5300-701.05-31 Meter Expense: \$125,000**
Calculated allocation of joint metering expenses and the PILOT portion related to meters; paid in Water Utility then charged to Sewer Utility

NOTES: (cont.)

35 612-5300-701.08-01 Capital Reserve: \$5,304,000

\$ 50,000^ - Rehabilitate Manholes for Street Projects

\$ 140,000# - Replace 2013 F350 (with utility box and snow plow)

Infrastructure Projects:

\$ 2,600,000 - Valley Rd from Olde Midway to Hwy 47 (exclude \$4,000 private lateral (LRC) costs) - \$310,000^^, \$1,950,159^^, \$335,841**

\$ 1,724,000 - Margeo Neighborhood Utilities (along with Strohmeyer Pond project - exclude \$50,000 private lateral (LRC) costs) - \$1,674,000*

\$ 400,000*** - Larsen Rd Extension (Rocket Way to Clayton Ave) - paid by Town of Clayton

\$ 390,000* - Silverwood/Shreve Neighborhood Sewer Lining (with Top Hat connection)

* Borrowing

** Use of Fund Balance (Prior Year Borrowing)

*** Fund with charge to Town of Clayton

Fund with Depreciation

^ Fund with operations

^^ Use of Fund Balance (Settlement Funds)

^^^ Special Charge / Assessment funds

36 612-5300-702.02-10 Prof. Service/Contracted: \$45,500

Normal Lift Station maintenance, which includes annual professional services required for maintenance repair, base amount - \$24,000; Crane Engineering to conduct annual mixer maintenance on all lift stations - \$6,500; Brighton Beach Lift Station pump replacement \$15,000

37 612-5300-702.02-21 Electricity: \$41,400

Electricity bills for operating lift stations

38 612-5300-702.02-22 Natural Gas: \$3,200

Natural gas bills for operating lift stations

39 612-5300-702.03-40 Operating Supplies: \$8,000

Odor chemicals for 8 lift stations and other lift station supplies

40 612-5300-703.02-10 Prof. Service/Contracted: \$142,000

\$52,000 Base amount for backflow preventer valve installations; televising, sewer main grouting & repairs, flex seal manholes after sanitary sewer reconstruction

\$14,000 I&I Flow Study

\$26,000 Grouting and repairing leaking manholes on the east and west sides (6 to 10 manholes depending on severity)

\$50,000 Utility Locates (Laser Locating and Diggers Hotline)

Note: Starting in 2025 will incur quarterly 7-day sampling of two Clayton sewer connection points (Shady Ln and CTH II) - 100% billed back to Clayton

41 612-5300-703.02-14 Maint. Coll. System – General Engineering: \$5,000

Annual GIS and Map update, SCADA maintenance, CIP and Public Works meetings

42 612-5300-703.02-18 Maint. Coll. System – Non-operating Lateral Expense: \$59,000

Village costs for lateral repairs and installations when customers qualify to use the Lateral Repair Charge funds; capital projects plus \$5,000 base amount

NOTES: (cont.)

43 612-5300-703.02-34 Site Maintenance: \$2,000

Street or grass restoration for repair projects

44 612-5300-703.02-40 Lateral Repairs, Repair/Maintenance/Other: \$8,000

Lateral inspections and repairs

45 612-5300-703.03-40 Maint. Coll. System – Operating Supplies: \$25,000

Castings, riser rings, pipe fittings, and Flex Seal - Underground Utility Specialties

46 612-5300-704.03-40 & 612-5300-704.06-90 Treatment Plant Operating Supplies & Other Debt Expenditures: \$1,990,000

These accounts are for all the Fox West Regional (FWR) and Neenah Menasha Sewerage Commission (NMSC) costs associated with the Fox Crossing Utilities' treatment of waste. These costs are based on the treatment facility budgets. For 2025, FWR will be decreasing charges by \$127,008 and NMSC will decrease charges by \$27,381, for a total decrease of \$154,389.

47 612-5300-705.02-10 Professional Services Contracted: \$24,808

Base amount \$2,000 plus allocations of Audit, Accounting, IT & Investment Services, etc (\$11,466), Video Taping of Board Meetings (\$612), Flex Plan and Employee Benefit Consulting (\$490), Laserfiche Workflow (\$800), Impact Fee Study (\$8,000), installation and setup of new IT programs and services: MS365 Sharepoint (\$200), Immutable Cloud Backup (\$480), Website AI (\$500), and Access Point Hosting (\$260)

48 612-5300-705.02-11 Computer License and Maint: \$48,400

Allocation of IT Related maintenance agreements and licensing from 101-5100-560.02-11, phone system license

49 612-5300-705.02-17 Office Expenses, Equip. Rental/Contracted: \$720

Copier rental

50 612-5300-705.02-24 Phone Expenses: \$8,050

Cell phones, GIS & scada sim cards, landline & internet, smart phones for emergency on-call, foreman & lift station operator

51 612-5300-705.02-40 Office Expenses, Maintenance/Other: \$1,500

Copier Maintenance & Folding/Inserter Machine Maintenance

52 612-5300-705.03-20 Office Contracts/Expenses, Subscriptions & Dues: \$350

Notary, Wisconsin Wastewater Operators' Association (WWOA) membership dues and misc

53 612-5300-705.03-30 & 612-5300-705.03-35 Miles/Meals/Lodging and Training: \$1,175

Misc Training such as GIS & HTE Training (Inventory) for UD Admin. Asst., Financial or Customer Service training (finance), and in-house HTE training plan

54 612-5300.705.03-41 Utility Billing Software Maint., Postage & Shipping: \$11,000

Utility bills and misc. postage

DETAIL OF EXPENDITURES - Sewer

EXPENDITURES:

ACCOUNT NUMBER	OBJECT	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD 07/31/24	2024 PROJ	2025 BUDGET	% Change 2024/25
GENERAL OPERATIONS - 701									
612-5300-701.01-10	SALARIED			0	0	2,992	2,992		0.00%
612-5300-701.01-20	HOURLY/NON-REPRESENTED	110,180	47,946	89,130	89,146	45,373	73,652	67,378	(24.42%)
612-5300-701.01-21	HOURLY OVERTIME/NON-REPR	308	306	0	1,118	699	1,057	424	(62.08%)
612-5300-701.01-22	HOURLY PART-TIME		2,112	6,210	4,493	1,846	3,667	4,500	0.16%
612-5300-701.01-31	FICA	7,633	5,844	5,824	6,958	3,723	6,225	5,240	(24.69%)
612-5300-701.01-32	WI RETIREMENT	7,005	5,153	5,052	6,228	3,386	5,614	4,712	(24.34%)
612-5300-701.01-51	MEDICAL INSURANCE	31,951	26,085	21,533	32,053	12,001	20,025	23,058	(28.06%)
612-5300-701.01-52	DENTAL INSURANCE	1,691	1,404	1,143	1,707	549	930	1,103	(35.38%)
612-5300-701.01-53	GROUP LIFE/DISAB INS	778	518	608	598	354	603	477	(20.23%)
612-5300-701.02-10	PROF SERVICE/CONTRACTED	1,428	116	8,399	1,125	0	1,125	2,000	77.78%
612-5300-701.02-14	GENERAL ENGINEERING			0	0	0	0	0	0.00%
612-5300-701.02-21	ELECTRICITY	516	495	581	500	0	1,500	2,000	300.00%
612-5300-701.02-22	NATURAL GAS	524	730	977	880	214	750	900	2.27%
612-5300-701.02-23	SEWER & WATER	904	892	1,117	900	411	850	900	0.00%
612-5300-701.02-24	TELEPHONE	4,351	3,220	3,058	4,000	1,684	2,950	3,200	(20.00%)
612-5300-701.02-26	GARBAGE COLLECTION			0	0	0			0.00%
612-5300-701.02-29	ALARM SYSTEMS			0	0	0			0.00%
612-5300-701.02-34	SITE MAINTENANCE			0	0	0			0.00%
612-5300-701.02-41	BUILDING REPAIR & MAINTENANCE	993	894	345	3,000	75	1,000	3,000	0.00%
612-5300-701.02-46	UNIFORM RENTAL	3,288	2,884	3,247	3,450	1,853	3,200	3,500	1.45%
612-5300-701.03-20	SUBSCRIPTIONS & DUES			0	100	0	0	100	0.00%
612-5300-701.03-30	MILEAGE/MEALS/LODGING			0	1,000	0	0	1,000	0.00%
612-5300-701.03-31	GASOLINE/FUEL	5,989	8,572	8,315	8,850	4,383	7,800	8,850	0.00%
612-5300-701.03-35	TRAINING	170	542	543	2,100	231	500	2,100	0.00%
612-5300-701.03-40	OPERATING SUPPLIES	5,860	28,819	9,930	6,000	2,142	4,000	6,000	0.00%
612-5300-701.03-46	CLOTHING/UNIFORM ALLOW	587	740	750	600	311	600	1,200	100.00%
612-5300-701.03-53	EQUIPMENT MAINTENANCE	504	191	673	1,000	934	1,200	1,500	50.00%
612-5300-701.03-55	VEHICLE MAINTENANCE	12,411	7,681	3,010	10,000	8,002	10,000	10,000	0.00%
612-5300-701.03-90	OTHER SUPPLIES & EXPENSE		12	0	0	0			0.00%
612-5300-701.03-93	MEDICAL EXAMS	1,169	1,449	756	1,250	427	750	1,250	0.00%
612-5300-701.03-97	RISK MANAGEMENT	385	474	280	1,090	442	500	1,200	10.09%
612-5300-701.03-98	PERSONNEL RECRUITMENT			0	100	0		100	0.00%
612-5300-701.05-10	INSURANCE	44,037	44,143	45,254	50,000	26,345	46,803	50,000	0.00%
612-5300-701.05-31	METER EXPENSE	122,845	106,646	106,701	80,000	0	105,000	125,000	56.25%

EXPENDITURES: (cont.)

ACCOUNT NUMBER	OBJECT	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD 07/31/24	2024 PROJ	2025 BUDGET	% Change 2024/25
GENERAL OPERATIONS - 701 (cont.)									
612-5300-701.05-40	DEPRECIATION/AMORTIZED EXP	629,970	689,429	743,974	100,000	0	745,000	190,000	90.00%
612-5300-701.05-41	DEPRECIATION-CIAC	45,068	65,625	68,947	0	0	68,000		0.00%
612-5300-701.05-42	LOSS ON RETIREMENTS		95,370	41,835	0	0			0.00%
612-5300-701.05-90	OTHER FIXED CHARGES	15,388	15,107	14,652	15,000	0	15,000	15,000	0.00%
612-5300-701.06-10	PRINCIPAL			0	647,735	0		701,037	8.23%
612-5300-701.06-20	INTEREST	325,463	334,530	344,831	422,184	152,250	422,184	450,802	6.78%
612-5300-701.06-30	CAPITALIZED INTEREST			0	0	0			0.00%
612-5300-701.08-01	CAPITAL RESERVE	0	(184,451)	204,083	4,551,200	157,890	4,551,200	5,304,000	16.54%
612-5300-701.08-80	DEBT ISSUANCE COSTS	(17,908)	(31,443)	37,696	0	0			0.00%
612-5300-701.08-81	AMORTIZATION EXP ON LOSS			0	0	0			0.00%
612-5300-701.08-90	DEBT DISCOUNT			0	0	0			0.00%
	<u>SUBTOTAL</u>	<u>1,363,488</u>	<u>1,282,035</u>	<u>1,779,454</u>	<u>6,054,365</u>	<u>428,517</u>	<u>6,104,677</u>	<u>6,991,531</u>	<u>15.48%</u>

LIFT STATION PUMPING EQUIPMENT - 702

612-5300-702.01-10	SALARIED			0	0	0			0.00%
612-5300-702.01-20	HOURLY/NON-REPRESENTED	50,804	65,611	65,037	52,136	37,849	60,465	49,451	(5.15%)
612-5300-702.01-21	HOURLY OVERTIME/NON-REPR	1,873	1,406	1,106	4,066	1,506	2,530	3,026	(25.58%)
612-5300-702.01-22	HOURLY PART TIME		3,859	4,365	2,785	2,639	4,567	2,790	0.18%
612-5300-702.01-31	FICA	3,838	5,100	5,040	4,383	3,027	5,168	4,099	(6.48%)
612-5300-702.01-32	WI RETIREMENT	3,444	4,356	4,507	3,874	2,716	4,662	3,886	0.31%
612-5300-702.01-51	MEDICAL INSURANCE	14,137	22,030	24,005	18,747	12,907	20,291	16,923	(9.73%)
612-5300-702.01-52	DENTAL INSURANCE	736	1,215	1,296	998	687	1,080	809	(18.94%)
612-5300-702.01-53	GROUP LIFE/DISAB INS	356	456	459	350	268	448	350	0.00%
612-5300-702.02-10	PROF SERVICE/CONTRACTED	17,371	31,587	55,488	37,770	20,107	37,700	45,500	20.47%
612-5300-702.02-14	GENERAL ENGINEERING			0	0	0	0	0	0.00%
612-5300-702.02-21	ELECTRICITY	37,511	40,962	45,665	40,440	27,250	46,700	41,400	2.37%
612-5300-702.02-22	NATURAL GAS	3,319	4,537	3,444	3,500	1,681	3,000	3,200	(8.57%)
612-5300-702.03-20	SUBSCRIPTIONS & DUES			0	0	0			0.00%
612-5300-702.03-40	OPERATING SUPPLIES	4,429	9,180	2,214	8,000	577	2,500	8,000	0.00%
	<u>SUBTOTAL</u>	<u>137,818</u>	<u>190,299</u>	<u>212,626</u>	<u>177,049</u>	<u>111,214</u>	<u>189,111</u>	<u>179,434</u>	<u>1.35%</u>

EXPENDITURES: (cont.)

ACCOUNT NUMBER	OBJECT	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD 07/31/24	2024 PROJ	2025 BUDGET	% Change 2024/25
MAINTENANCE OF COLLECTION SYSTEM - 703									
612-5300-703.01-10	SALARIED			0	0	22,750			0.00%
612-5300-703.01-20	HOURLY/NON-REPRESENTED	95,708	104,804	104,443	88,390	45,556	75,497	83,091	(6.00%)
612-5300-703.01-21	HOURLY OVERTIME/NON-REPR	615	599	2,850	1,459	787	1,191	2,805	92.25%
612-5300-703.01-22	HOURLY PART TIME		1,891	1,830	1,707	412	623	1,710	0.18%
612-5300-703.01-31	FICA	7,092	7,845	7,953	6,806	5,107	5,914	6,504	(4.44%)
612-5300-703.01-32	WI RETIREMENT	6,352	6,654	7,202	6,468	4,768	5,334	5,970	(7.70%)
612-5300-703.01-51	MEDICAL INSURANCE	23,572	29,457	30,012	31,782	18,165	29,976	28,435	(10.53%)
612-5300-703.01-52	DENTAL INSURANCE	1,213	1,619	1,599	1,692	942	1,553	1,360	(19.62%)
612-5300-703.01-53	GROUP LIFE/DISAB INS	720	835	704	593	448	838	588	(0.84%)
612-5300-703.02-10	PROF SERVICE/CONTRACTED	50,994	78,338	101,110	146,045	21,392	95,000	142,000	(2.77%)
612-5300-703.02-14	GENERAL ENGINEERING	1,591	5,721	1,078	5,000	1,006	2,000	5,000	0.00%
612-5300-703.02-18	NON-OPERATING LATERAL EXP	72,207	41,825	2,843	54,000	0	5,000	59,000	9.26%
612-5300-703.02-34	SITE MAINTENANCE	470		152	1,900	0	500	2,000	5.26%
612-5300-703.02-40	REPAIR/MAINT SERV/OTHER (LATERAL	6,399	2,000	8,220	8,000	2,000	4,000	8,000	0.00%
612-5300-703.03-40	OPERATING SUPPLIES	17,044	31,276	60,158	19,500	9,975	22,000	25,000	28.21%
	SUBTOTAL	283,977	312,864	330,154	373,342	133,308	249,426	371,463	(0.50%)

REGIONAL TREATMENT EXPENSES - 704

612-5300-704.03-40	OPERATING SUPPLIES	1,177,534	1,411,489	1,387,226	1,491,000	729,403	1,542,657	1,380,000	(7.44%)
612-5300-704.06-90	OTHER DEBT EXPENDITURES	528,796	550,944	517,697	650,000	246,561	524,906	610,000	(6.15%)
	SUBTOTAL	1,706,330	1,962,433	1,904,923	2,141,000	975,964	2,067,563	1,990,000	(7.05%)

OFFICE EXPENSES - 705

612-5300-705.01-10	SALARIED	107,277	107,578	111,652	125,236	63,479	102,116	127,833	2.07%
612-5300-705.01-20	HOURLY/NON-REPRESENTED	74,994	71,752	87,194	103,313	46,608	75,689	126,653	22.59%
612-5300-705.01-21	HOURLY OVERTIME/NON-REPR	96	365	1,745	1,125	326	594	2,346	108.53%
612-5300-705.01-22	HOURLY/NON-REPR/PT			0	708	0		720	1.69%
612-5300-705.01-31	FICA	13,213	12,970	14,533	16,809	7,962	13,648	18,710	11.31%
612-5300-705.01-32	WI RETIREMENT	(41,770)	(44,837)	50,665	15,916	7,285	12,310	17,600	10.58%
612-5300-705.01-40	PER DIEM			0	0	36	0		0.00%
612-5300-705.01-51	MEDICAL INSURANCE	68,094	104,399	40,379	56,887	34,318	55,176	63,384	11.42%
612-5300-705.01-52	DENTAL INSURANCE	2,555	2,328	2,483	3,031	1,523	2,475	2,906	(4.12%)
612-5300-705.01-53	GROUP LIFE/DISAB INS	1,313	1,166	1,370	1,408	702	1,216	1,622	15.20%
612-5300-705.01-97	UNEMPLOYMENT			0	0	0			0.00%

EXPENDITURES: (cont.)

ACCOUNT NUMBER	OBJECT	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD 07/31/24	2024 PROJ	2025 BUDGET	% Change 2024/25
OFFICE EXPENSES - 705 (cont.)									
612-5300-705.02-10	PROF SERVICE/CONTRACTED	9,985	11,035	12,306	28,543	14,313	17,850	24,808	(13.09%)
612-5300-705.02-11	COMPUTER LICENSE & MAINT	31,265	31,452	29,867	41,449	30,918	39,850	48,400	16.77%
612-5300-705.02-12	EMPLOYEE ASSISTANCE PROGR	211	217	224	250	225	225	250	0.00%
612-5300-705.02-14	GENERAL ENGINEERING			0	0	0	0	0	0.00%
612-5300-705.02-15	LEGAL COUNCIL	1,902	162	5,840	1,500	0	1,250	1,500	0.00%
612-5300-705.02-17	EQUIP RENTAL/CONTRACTED	481	575	273	585	459	612	720	23.08%
612-5300-705.02-24	TELEPHONE	4,178	7,255	7,861	7,445	3,722	7,230	8,050	8.13%
612-5300-705.02-40	REPAIR/MAINT SERV/OTHER	1,266	1,314	1,507	1,425	322	1,325	1,500	5.26%
612-5300-705.02-41	BUILDING REPAIR & MAINT								0.00%
612-5300-705.03-09	CREDIT CARD FEES	12,027	12,761	14,641	13,500	6,348	14,217	15,000	11.11%
612-5300-705.03-10	OFFICE SUPPLIES	991	1,488	1,302	1,500	1,618	2,650	3,000	100.00%
612-5300-705.03-13	COPY/PRINTING CHARGES	1,886	351	1,689	1,800	1,800	1,800	2,000	11.11%
612-5300-705.03-20	SUBSCRIPTIONS & DUES			0	350	0	65	350	0.00%
612-5300-705.03-25	LEGAL & DISPLAY ADS	156		0	0	0			0.00%
612-5300-705.03-30	MILEAGE/MEALS/LODGING			0	400	0		400	0.00%
612-5300-705.03-35	TRAINING	29	29	28	775	0	32	775	0.00%
612-5300-705.03-41	POSTAGE/SHIPPING	8,643	8,379	9,276	8,500	4,877	9,999	11,000	29.41%
612-5300-705.03-43	ACCREDITATION/AWARDS		50	0	0	0			0.00%
612-5300-705.03-57	CUSTODIAL/MAINTENANCE SUP			0	0	0			0.00%
612-5300-705.03-90	OTHER SUPPLIES & EXPENSE			0	0	0			0.00%
612-5300-705.03-93	MEDICAL EXAMS			0	0	0			0.00%
612-5300-705.03-99	CONTINGENCY FUND			0	0	0		10,000	100.00%
612-5300-705.03-99	NON-REP WAGE ADJUSTMENTS			0	0	0		35,000	100.00%
612-5300-705.05-30	RENT	14,760	14,760	14,760	14,760	0	14,760	20,000	35.50%
612-5300-705.08-15	COMPUTER EQUIP/SOFTWARE	2,146	8,118	6,600	32,050	7,327		31,850	(0.62%)
612-5300-705.09-10	TRANSFER TO GENERAL FUND	15,883	26,422	22,769	17,500	0	20,000	17,500	0.00%
	SUBTOTAL	331,581	380,089	438,964	496,765	234,168	395,089	593,877	19.55%

GRAND TOTAL WASTEWATER UTILITY EXP:	3,823,194	4,127,720	4,666,121	9,242,521	1,883,171	9,005,866	10,126,305	(17.63%)
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TOTAL EXCLUDING DEPRECIATION, CAPITAL
RESERVE, & DEBT SERVICE ACCTS

2,822,693	3,222,587	3,304,286	3,521,402	1,573,031	3,219,482	3,480,466	6.92%
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STORMWATER UTILITY

Statement of Purpose:

The Stormwater Utility is dedicated to achieving compliance with the Village of Fox Crossing's MS4 (Municipal Separate Storm Sewer System) permit and to protecting the health, safety and welfare of the Village of Fox Crossing, its citizens, businesses and industries. The Utility will construct, protect, and maintain the stormwater facilities that have been determined necessary for public purposes and will provide services to the public to facilitate the achievement of common social, economic, and environmental desires.

Program Description:

The Stormwater Utility manages and implements the Village's MS4 Permit which includes:

- 1 Public Education and Outreach
- 2 Public Involvement and Participation
- 3 Illicit Discharge Detection and Elimination
- 4 Construction Site Pollution Control
- 5 Post Construction Stormwater Management
- 6 Pollution Prevention

Additionally, the Utility maintains funding through stormwater fees on the water and sewer bills, to ensure funding to comply with the Village's state permit requirements, and to ensure the ability to solve some of the Village's drainage problems. The Stormwater Utility purchases and constructs required detention ponds to obtain full compliance with the Village's state permit, along with maintaining and improving the municipal stormwater system.

2024 Program Accomplishments:

- 1 Completed an annual illicit discharge review as required under the MS4 permit
- 2 Continued implementation of GPS storm sewer mapping system and upgrading storm sewer locate map
- 3 Continued to reduce particulates in the Village of Fox Crossing's stormwater, with the completion of detention ponds
- 4 Continued implementation of policy for residential stormwater pond maintenance
- 5 Continued implementation of new MS4 permit
- 6 Completed and submitted annual report to DNR for MS4 permit
- 7 Continue implementation of Village-wide stormwater quality management plan
- 8 Completed urbanization of Jacobsen Road to include storm sewer conveyance to Church Pond
- 9 Completed prairie and shallow marsh plantings of Church Pond and Sand Point Pond

2025 Program Goals & Objectives:

- 1 Hire a stormwater technician to assist with construction erosion control and post-construction stormwater programs
- 2 Construct the Strohmeier Pond (Irish Road South Pond) in preparation for reconstruction of Irish Road
- 3 Maintain wetland planting and associated plantings in newly constructed ponds
- 4 Street and Community Development departments will continue to work together to develop a program to monitor and maintain the stormwater system
- 5 Continue public education and outreach program by using the Village website, educational materials, and regional involvement as tools to accomplish this effort
- 6 Apply for additional grants for stormwater detention ponds
- 7 Maintain construction and post-construction site pollution control through permitting and enforcement
- 8 Continuation of GPS storm sewer mapping and storm sewer locate maps through onsite field verifications
- 9 Improve monitoring and inspection on existing commercial detention ponds
- 10 Continue inventory of private detention ponds creating a layer in GIS to ensure full compliance

DETAIL OF REVENUES - Storm

REVENUES:

ACCOUNT NUMBER	ACCOUNT	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD 07/31/24	2024 PROJ	2025 BUDGET	% Change 2024/25
613-5300-420.01-00	SPECIAL ASSESSMENT REVENUE								0.00%
613-5300-431.09-00	MISC FEDERAL GRANTS								0.00%
613-5300-432.01-03	FUEL TAX REFUND	764	627	457	500	0	480	750	50.00%
613-5300-432.06-03	STORMWATER GRANTS								0.00%
613-5300-440.03-07	EROSION PERMIT	5,600	6,900	4,100	6,000	5,500	7,700	6,000	0.00%
613-5300-440.03-10	CULVERT PERMITS	849	1,066	1,900	900	1,975	3,400	1,000	11.11%
613-5300-440.03-11	DITCH ENCLOSURE PERMITS								0.00%
613-5300-462.03-00	DRAINAGE REVIEW	11,625	10,225	19,353	12,000	17,073	22,500	15,000	25.00%
613-5300-463.01-00	RENTAL INCOME	7,346	8,448	8,448	8,448	8,448	8,448	8,448	0.00%
613-5300-465.01-00	STORMWATER ERU REVENUE	2,119,519	2,276,277	2,325,108	2,516,000	857,673	2,510,795	2,687,000	6.80%
613-5300-465.03-00	PENALTIES/FEES	14,486	14,164	20,699	12,200	6,348	12,000	12,000	(1.64%)
613-5300-480.01-00	INTEREST	6,282	74,422	229,703	55,537	133,026	215,000	65,000	17.04%
613-5300-480.01-01	CAPITALIZED INTEREST								0.00%
613-5300-480.02-01	SALE OF EQUIP & VEHICLES	2,011			6,000		19,944	15,000	150.00%
613-5300-480.09-00	MISC OPERATING REVENUE	146	2,185	383,796					0.00%
613-5300-480.10-01	DEVELOPER CONTRIBUTIONS REV.	176,628	156,578	193,557					0.00%
613-5300-480.10-02	MUNICIPAL CONTRIBUTIONS REV.								0.00%
613-5300-480.10-03	GRANTS-OPERATIONS								0.00%
613-5300-480.10-04	GRANTS-CAPITAL		1,049,209						0.00%
613-5300-491.01-01	TRANSFER FROM GENERAL FUND								0.00%
613-5300-491.03-01	TRANSFER FROM DEBT SERV FUND								0.00%
613-5300-491.04-01	TRANSFER FROM CAP PRJ FDS - SETTLEMENT					990,168	990,168	753,000	100.00%
613-5300-492.01-00	TRANSFER FROM DEPRECIATION							95,500	100.00%
613-5300-492.09-00	TRANSFER FROM FUND BALANCE-STABLIZATION								0.00%
613-5300-492.09-00	TRANSFER FROM FUND BALANCE				0			376,765	100.00%
613-5300-492.04-00	PRIOR YEAR CARRYOVER-DEBT				37,500			45,000	20.00%
613-5300-493.01-00	PROCEEDS FROM DEBT				4,466,750			1,606,000	(64.05%)
	TOTAL REVENUES	2,345,256	3,600,101	3,187,121	7,121,835	2,020,211	3,790,435	5,686,463	(20.15%)

TOTAL EXCLUDING TRANSFERS, PROCEEDS FROM
DEBT, AND CARRYOVER OF DEBT

2,345,256 3,600,101 3,187,121 2,617,585 1,030,043 2,800,267 2,810,198 7.36%

CROSS-SECTIONAL ANALYSIS OF EXPENDITURES - Storm

EXPENDITURES:

ACCOUNT NUMBER	ACCOUNT	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD 07/31/24	2024 PROJ	2025 BUDGET	% Change 2024/25
xxxx 110 000	SALARIED	207,920	208,715	214,550	223,581	119,958	309,550	220,225	(1.50%)
xxxx 120 000	HOURLY/NON-REPRESENTED	106,431	102,046	91,218	193,647	40,845	140,151	193,457	(0.10%)
xxxx 121 000	HOURLY OVERTIME/NON-REPR	82	296	1,444	25	54	99	51	104.00%
xxxx 122 000	HOURLY/NON-REPR/PT	429	684	0	7,908	0	0	5,220	(33.99%)
xxxx 145 000	INTERN	380	909	0	5,100	0	5,100	6,120	20.00%
Salary/Wages/Per Diem Subtotal		315,242	312,650	307,212	430,261	160,857	454,900	425,073	(1.21%)
xxxx 131 000	FICA	22,930	22,609	22,512	32,723	11,666	34,409	30,545	(6.66%)
xxxx 132 000	WI RETIREMENT	(15,505)	(23,345)	47,624	34,815	10,886	31,036	28,754	(17.41%)
xxxx 151 000	MEDICAL INSURANCE	88,591	81,605	87,147	126,365	43,756	89,364	131,748	4.26%
xxxx 152 000	DENTAL INSURANCE	4,224	4,125	3,736	9,709	2,325	4,693	6,359	(34.50%)
xxxx 153 000	GROUP LIFE/DISAB INS	2,376	2,159	2,068	3,110	1,069	2,057	3,101	(0.29%)
xxxx 197 000	UNEMPLOYMENT COMP	0	0	0	0	0	0	0	0.00%
xxxx 198 000	VACATION/SICK ACCRUAL	7,218	14,358	(23,879)	0	0	0	0	0.00%
Benefit Subtotal		109,834	101,511	139,208	206,722	69,702	161,559	200,507	(3.01%)
xxxx 210 000	PROF SERVICE/CONTRACTED	59,997	57,720	56,546	101,493	35,860	83,570	111,388	9.75%
xxxx 211 000	COMPUTER LICENSE & MAINT	19,375	21,837	22,033	30,295	23,370	33,000	33,819	11.63%
xxxx 212 000	EMPLOYEE ASSISTANCE PROG	172	177	182	200	210	250	250	25.00%
xxxx 214 000	ENGINEERING	58,927	29,707	45,960	60,500	51,131	77,914	60,500	0.00%
xxxx 215 000	LEGAL COUNSEL	116	0	0	200	487	850	500	150.00%
xxxx 217 000	EQUIP RENTAL	0	0	0	5,000	0	5,000	5,000	0.00%
Contracted Services Subtotal		138,587	109,441	124,721	197,688	111,058	200,584	211,457	6.97%
xxxx 221 000	ELECTRICITY	1,415	1,723	1,851	2,000	841	2,000	2,000	0.00%
xxxx 223 000	SEWER & WATER	3,495	4,325	4,093	5,000	1,687	3,300	5,000	0.00%
xxxx 224 000	TELEPHONE	1,419	1,510	2,438	1,650	340	2,017	1,860	12.73%
Utilities Subtotal		6,329	7,558	8,382	8,650	2,868	7,317	8,860	2.43%

EXPENDITURES: (cont.)

ACCOUNT NUMBER	ACCOUNT	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD 07/31/24	2024 PROJ	2025 BUDGET	% Change 2024/25
xxxx 227 000	DISPOSAL/LANDFILL CHARGES	9,066	5,996	2,106	9,800	2,875	6,000	9,800	0.00%
xxxx 231 000	CULVERT MAINTENANCE	10,736	7,370	17,919	25,000	1,708	25,000	25,000	0.00%
xxxx 232 000	DITCHING	13,804	21,129	12,375	15,000	2,910	15,000	15,000	0.00%
xxxx 234 000	SITE MAINTENANCE			0	18,000	0	0	18,000	0.00%
xxxx 238 000	STORM SEWER MAPPING	817	0	0	10,000	0	1,000	3,000	(70.00%)
xxxx 240 000	REPAIR/MAINT SERV/OTHER	904	958	33	925	0	75	925	0.00%
xxxx 293 000	DRUG & ALCOHOL TESTING	0	0	0	0	0	200	200	100.00%
Subtotal		35,327	35,453	32,433	78,725	7,493	47,275	71,925	(8.64%)
xxxx 309 000	CREDIT CARD FEES	12,027	12,761	14,641	14,500	6,335	12,975	14,500	0.00%
xxxx 310 000	OFFICE SUPPLIES	88	0	246	450	938	2,000	2,500	455.56%
xxxx 313 000	PRINTING	1,887	351	1,689	2,000	1,800	1,800	2,000	0.00%
xxxx 320 000	SUBSCRIPTIONS & DUES	3,000	4,820	4,875	6,133	1,991	5,000	6,000	(2.17%)
xxxx 325 000	LEGAL & DISPLAY ADS	0	0	0	0	0	0	0	0.00%
xxxx 330 000	MILEAGE/MEALS/LODGING	0	0	0	100	0	40	600	500.00%
xxxx 331 000	GASOLINE/FUEL	9,584	14,725	9,537	7,500	5,140	9,200	9,500	26.67%
xxxx 335 000	TRAINING	29	1,868	122	1,000	150	740	2,350	135.00%
xxxx 340 000	OPERATING SUPPLIES	4,505	1,950	5,469	3,200	0	3,200	5,200	62.50%
xxxx 341 000	POSTAGE/SHIPPING	8,643	8,379	9,151	9,000	4,877	9,250	9,500	5.56%
xxxx 346 000	CLOTHING/UNIFORM ALLOW	16	0	63	600	0	300	600	0.00%
Operating Supplies Subtotal		39,779	44,854	45,793	44,483	21,231	44,505	52,750	18.58%
xxxx 353 000	EQUIPMENT MAINTENANCE	589	86	116	500	556	800	600	20.00%
xxxx 355 000	VEHICLE MAINTENANCE	9,585	7,606	21,136	21,000	12,184	23,000	21,000	0.00%
xxxx 357 000	CUSTODIAL/MAINTENANCE SUP	0	0	0	0	0	0	0	0.00%
Asset Maint. Supplies Subtotal		10,174	7,692	21,252	21,500	12,740	23,800	21,600	0.47%

EXPENDITURES: (cont.)

ACCOUNT NUMBER	ACCOUNT	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD 07/31/24	2024 PROJ	2025 BUDGET	% Change 2024/25
xxxx 374 000	ROAD REPAIRS	4,157	13,703	568	10,000	0	5,000	10,000	0.00%
xxxx 390 000	OTHER SUPPLIES & EXPENSE	0	0	0	0	0	0	0	0.00%
xxxx 391 000	PUBLIC SERVICE & EDUCATION	0	500	0	2,000	0	0	2,000	0.00%
xxxx 393 000	MEDICAL EXAMS	0	0	0	150	0	150	150	0.00%
xxxx 397 000	RISK MANAGEMENT	251	356	254	1,000	217	0	1,000	0.00%
xxxx 399 000	CONTINGENCY FUND	0	0	0	15,000	0	0	15,000	0.00%
xxxx 399 000	NON-REP WAGE ADJUSTMENTS	0	0	0	4,526	0	0	32,000	607.03%
xxxx 510 000	INSURANCE	38,069	39,797	41,053	42,500	23,451	43,924	47,500	11.76%
xxxx 530 000	RENT	30,582	6,493	13,260	5,000	0	1,000	5,000	0.00%
xxxx 540 000	DEPRECIATION/AMORTIZED EXP	474,072	436,499	420,154	435,000	0	435,000	435,000	0.00%
xxxx 541 000	DEPRECIATION-CIAC	82,922	85,699	88,616	20,000	0	88,000	43,000	115.00%
xxxx 590 000	OTHER FIXED CHARGES	0	0	0	0	0	0	0	0.00%
Subtotal		630,053	583,047	563,905	535,176	23,668	573,074	590,650	10.37%
xxxx 610 000	PRINCIPAL	0	0	0	3,380,866	0	0	764,147	(77.40%)
xxxx 620 000	INTEREST	157,743	148,323	180,289	242,164	105,762	242,164	289,644	19.61%
xxxx 801 000	CAPITAL RESERVE	18,542	(22,640)	11,439	1,845,050	762,641	0	2,913,500	57.91%
xxxx 815 000	COMPUTER EQUIP/SOFTWARE	1,414	8,172	6,453	30,550	5,657	8,500	31,350	2.62%
Capital Investments Subtotal		177,699	133,855	198,181	5,498,630	874,060	250,664	3,998,641	(27.28%)
xxxx 880 000	DEBT ISSUANCE COSTS	(17,921)	(5,490)	36,888	0	0	0	0	0.00%
xxxx 881 000	AMORTIZATION EXP ON LOSS	0	0	0	0	0	0	0	0.00%
xxxx 890 000	DEBT DISCOUNT	0	0	0	0	0	0	0	0.00%
xxxx 910 000	TRANSFER TO GENERAL FUND	31,538	52,972	45,537	85,000	0	35,000	87,500	2.94%
xxxx 910 000	TRANSFER TO CAPITAL PROJ (ERF)	0	0	0	0	0	0	17,500	100.00%
Debt Service Subtotal		13,617	47,482	82,425	85,000	0	35,000	105,000	23.53%
TOTAL EXPENDITURES		1,476,641	1,383,543	1,523,512	7,106,835	1,283,677	1,798,678	5,686,463	(19.99%)

NOTES:

- 1 Unrestricted & Unassigned Fund Balance (less 25% Working Capital, \$307,590) as of 12/31/23 = \$2,252,200

REVENUES:

- 1 **613-5300-462.03-00 Drainage Review**
The drainage review revenue offsets our engineering expense account for drainage reviews
- 2 **613-5300-465.01-00 Stormwater ERU Revenue**
Current ERU rate: 1 ERU = \$150, (last increase 2024 by \$10 / ERU)
- 3 **613-5300-491.04-01 Transfer from Capital Projects Fund**
Transfer funds from the Clayton Settlement funds that are accounted for in the Capital Projects Fund

EXPENSES:

Payroll:

- 1 Director of Public Works 35% UD - 32.5% Village - 32.5% Stormwater
- 2 Village Manager 30% UD - 55% Village - 15% Stormwater
- 3 Finance Director 35% UD - 50% Village - 15% Stormwater
- 4 Director of Community Development 10% UD - 60% Village - 30% Stormwater
- 5 Building Inspector 5% UD - 90% Village - 5 % Stormwater
- 6 Building Inspection Assistant 15% UD - 73% Village -12% Stormwater
- 7 Associate Planner 5% UD - 65% Village - 30% Stormwater
- 8 Human Resource Coordinator/Asst to the Villager Manager 10% UD - 85% Village - 5% Stormwater
- 9 Clerk 20% UD - 70% Village - 10% Stormwater
- 10 Deputy Clerk/Confidential Administrative Assistant 10% UD - 85% Village - 5% Stormwater
- 11 Director of Information Technology 20% UD - 70% Village - 10% Stormwater
- 12 GIS Coordinator 37.5% UD - 50% Village - 12.5% Stormwater
- 13 PC/Network Technician 20% UD - 70% Village - 10% Stormwater
- 14 Finance Clerk 50% UD - 25% Village - 25% Stormwater
- 15 Deputy Finance Director 35% UD - 50% Village - 15% Stormwater
- 16 Account Technicians 20% UD - 70% Village - 10% Stormwater
- 17 Administrative Assistant Street 80% Village - 20% Stormwater
- 18 Billing Specialist 67% UD - 33% Stormwater
- 19 Street Superintendent 50% Village - 50% Stormwater
- 20 Part-Time Laborers 480 hours @ \$15 (25% of total hours, balance in General Fund)
- 21 Comm Dev Intern 360 hours @ \$17 (increase 60 hrs)
- 22 Stormwater Technician / Inspector 20% Village - 80% Stormwater

NOTES: (cont.)

GENERAL OPERATIONS - 751

23 613-5300-751.01-45 Intern

For various stormwater tasks as needed (moved to General Operations from Illicit Discharge-CD)

24 613-5300-751.02-10 Prof Service/contracted

Diggers Hotline Locates (\$3,500); Contracted service for locates (\$14,000); Little Lake Butte Des Morts Study (\$5,000)

25 613-5300-751.02-14 General Engineering

Storm Sewers and Storm Capital

26 613-5300-751.02-17 Equip Rental

Miscellaneous equipment rental

27 613-5300-751.02-31 Culvert Maintenance

Repair and replacement of roadway culverts, extension, endwalls, inlets, basins, storm sewers & storm leads

28 613-5300-751.02-32 Ditching

Regrading of ditches and waterways, topsoil, grass seed, and other related materials

29 613-5300-751.03-20 Subscriptions & Dues

NEWSC Membership (\$2,200), MS4 Permit (\$3,000), APWA Membership (\$260), NASECA Membership (\$35), Misc. (\$505)

30 613-5300-751.03-31 Gasoline/Fuel

For Vehicles & Equipment (Utility owned and allocated share of Street Dept)

31 613-5300-751.03-35 Training

Misc. stormwater training, courses, conferences, etc.

32 613-5300-751.03-46 Clothing/Uniform Allowance

Storm Water Technician at \$400 and Public Works Director (split 50/50 with Street Dept) at \$200 for safety shoes, shirts, pants

33 613-5300-751.03-91 Public Service & Education

Rain Garden, Seeds for Rain Garden, Rain Barrels, Brochures, Rain Garden Kits

34 613-5300-751.05-30 Rent

Vehicle/Equip Rental (ditching, culverts)

NOTES: (cont.)

35 613-5300-751.08-01 Capital Reserve

- \$ 40,430^ - Replace #20 Tandem (15%) (pre-order approved with Resolution #230724-2)
- \$ 55,070^ - Replace #27 Tandem (15%) (carryover from 2024, pre-order approved with Resolution #230724-2)
- \$ 147,000^ - New tractor and side boom mower - (\$210,000 split 70% Storm Utility and 30% Street)
- \$ 32,000~ - Survey equipment for Stormwater Technician - (\$40,000 split 80% Storm Utility and 20% Street)

Infrastructure Projects:

- \$ 1,100,000* - Strohmeyer Pond (Irish Rd South Pond) - Construction
- \$ 753,000*^ - Margeo Acres East Subd - Storm Sewer (along with Strohmeyer Pond) - Construction
- \$ 150,000* - Winchester Rd Reconstruction (RR Tracks to N Lake St) - Storm Sewer - Construction
- \$ 120,000* - Ehlers Rd Culvert Rehabilitation (1051 to 1088 Ehlers Rd) - Construction
- \$ 50,000* - Mayer St Storm Sewer (Williams St to 1061 Mayer St) - Construction
- \$ 50,000* - Schildt Park Stormwater Pond - Design & Soil Borings
- \$ 25,000** - Earl Street Urbanization - Design (2024 borrowing)
- \$ 20,000** - E Shady Lane Reconstruction Storm Sewer (CTH CB - Cold Spring Rd) - Design (2024 borrowing)
- \$ 56,000* - Irish Rd Reconstruction - Storm Sewer (CTH II to Jacobsen Rd) - Design
- \$ 15,000* - Calumet Street Storm Sewer Improvements - Design
- \$ 300,000* - Irish Road North Pond land purchase

* New Borrowing

~ Operations

^ Savings / Fund Balance

*^ Settlement Funds

**Carryover from Prior Borrowing

36 613-5300-751.09-10 Transfer to General Fund

Repayment of prior expenses to GF for Debt, Operating Expenses

37 613-5300-751.09-40 Transfer to Capital Projects Fund: ERF

Transfer funds to reimburse Equipment Replacement Fund (i.e. purchase from ERF) for transfer of E150 van from PD for use by Stormwater Technician (funded through operations)

STORM MAINS/TELEWISE - 752

38 613-5300-752.02-10 Prof Service/Contracted

Telewise Storm Mains

39 613-5300-752.02-38 Storm Sewer Mapping

updating GIS information, such as topographical surveys, actual line mapping, etc

40 613-5300-752.05-30 Rent

Vehicle/Equipment Rental (Storm Mains)

NOTES: (cont.)

STREET CLEANING/POLLUTION PREVENTION - 753

- 41 **613-5300-753.02-23 Water & Sewer Charges**
Sweeper Cleaning at Storage Building
- 42 **613-5300-753.02-27 Disposal/Landfill Charges**
Sweeper Disposal - Landfill Costs (sweep several weeks per month and accumulate debris until necessary to take to dump)
- 43 **613-5300-753.03-31 Gasoline/Fuel**
For Vehicles & Equipment (#8, #16, #21)
- 44 **613-5300-753.03-35 Training**
Sweeper School (3), Confined Space Training, Misc Training

DETENTION POND - 754

- 45 **613-5300-754.02-10 Prof Service/Contracted**
Pond Maintenance/Management/Permits (9 ponds - Tayco, Independence, Cold Spring, Shady, Palisades, CFCU, Rocket, Sand Point, Church)
\$60,000 Routine inspections/maintenance, O&M services, ecological services, bathymetric surveys, muskrat trapping
\$12,000 required bird monitoring contract at Sand Point Pond (roll forward from 2024)
- 46 **613-5300-754.02-21 Electricity**
Palisades Pond Aerator (\$300/month for 6 months)
- 47 **613-5300-754.02-34 Site Maintenance**
Leak Repairs on Village-owned Ponds (primarily Independence, Shady Lane, and CFCU; inspections in 02-10 account) (rollover - offset with fund balance)
- 48 **613-5300-754.05-30 Rent**
Vehicle/Equip Rental (Mowing, Pond Maintenance)

OFFICE EXPENSES - 755

- 49 **613-5300-755.02-10 Prof Service/Contracted**
Audit/Accounting Services, Investment Services, Employee Benefit Services, IT Services, IT Security Testing, Video Taping Mtgs, Laserfiche Workflow Creations, Allocated share of IT projects (MS Sharepoint, Immutable Backups, Website AI and Hosting, Access Point Console), Impact Fee Study
- 50 **613-5300-755.02-11 Computer License & Maint**
HTE Software Licensing & Maintenance, ARC info Licenses, Network Maintenance, Accufund, Phone Maintenance, MS Enterprise Agreement, etc
- 51 **613-5300-755.02-14 Engineering**
Credit Application Reviews
- 52 **613-5300-755.02-40 Repair/Maint Serv/Other**
Folding Machine Maintenance
- 53 **613-5300-755.03-10 Office Supplies**
Street Dept Office Supplies, Finance Office Supplies, CD Office Supplies
- 54 **613-5300-755.03-13 Copy/Printing Charges**
Bills, Door Hangers, Envelopes, Return Envelopes

NOTES: (cont.)

55 613-5300-755.03-41 Postage/Shipping

This account is for Utility Bills, 6 Month Certification and General Mailings

56 613-5300-755.08-15 Computer Equip/Software

Percentage of annual computer equipment replacement needs, see General Fund-IT budget for detail of shared equipment, plus \$7,400 for 10% of the Assembly Room AV Project and Computer, Recording, and Live-Stream Technology Update Project

57 613-5300-755.09-10 Transfer to General Fund

10% of Municipal Complex Costs

PRE-EROSION CONTROL - 756

58 613-5300-756.02-14 General Engineering

Drainage Plan Review, (Drainage Reviews & DNR Compliance)

59 613-5300-756.03-35 Training

Erosion Control Training (2), Misc Stormwater Training

POST EROSION CONTROL - 757

60 613-5300-757.02-14 General Engineering

Field Investigations

ILLCITE DISCHARGE - 758

61 613-5300-758.02-14 General Engineering

Illicit discharge screening fieldwork and report writing

62 613-5300-758.03-40 Operating Supplies

Purchase of illicit discharge screening supplies and testing gear

DETAIL OF EXPENDITURES - Storm

EXPENDITURES:

ACCOUNT NUMBER	OBJECT	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD 07/31/24	2024 PROJ	2025 BUDGET	% Change 2024/25
GENERAL OPERATIONS - 751									
613-5300-751.01-10	SALARIED	82,211	84,250	83,093	81,370	45,509	82,407	77,485	(4.77%)
613-5300-751.01-20	HOURLY/NON-REPRESENTED	8,794	10,683	14,134	74,792	3,639	6,406	74,683	(0.15%)
613-5300-751.01-21	HOURLY OVERTIME/NON-REPR	2	4	0	0	11	16		0.00%
613-5300-751.01-22	HOURLY PART-TIME		54	0	0	0			0.00%
613-5300-751.01-24	HOURLY/GENERAL UNION								0.00%
613-5300-751.01-25	HOURLY OT/GEN UNION								0.00%
613-5300-751.01-31	FICA	6,740	7,031	7,169	12,851	3,569	6,795	11,349	(11.69%)
613-5300-751.01-32	WI RETIREMENT	6,135	6,173	6,338	16,799	3,392	6,129	10,576	(37.04%)
613-5300-751.01-45	INTERN							6,120	100.00%
613-5300-751.01-51	MEDICAL INSURANCE	16,907	17,637	43,650	51,474	13,705	24,554	52,235	1.48%
613-5300-751.01-52	DENTAL INSURANCE	904	978	1,097	5,747	729	1,307	2,685	(53.28%)
613-5300-751.01-53	GROUP LIFE/DISAB INS	681	695	690	1,296	362	665	1,363	5.17%
613-5300-751.01-97	UNEMPLOYMENT			0	0	0			0.00%
613-5300-751.01-98	VAC/SICK ACCRUAL EXP	7,218	14,358	(23,879)	0	0			0.00%
613-5300-751.02-10	PROF SERVICE/CONTRACTED	2,154	5,458	2,420	15,850	10,838	15,850	22,500	41.96%
613-5300-751.02-12	EMPLOYEE ASSISTANCE PROGRAM	172	177	182	200	210	250	250	25.00%
613-5300-751.02-14	GENERAL ENGINEERING	34,225	9,552	25,361	15,000	35,505	42,414	15,000	0.00%

EXPENDITURES: (cont.)

ACCOUNT NUMBER	OBJECT	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD 07/31/24	2024 PROJ	2025 BUDGET	% Change 2024/25
GENERAL OPERATIONS - 751 (cont.)									
613-5300-751.02-15	LEGAL COUNCIL			0	0	0	0	0	0.00%
613-5300-751.02-17	EQUIP RENTAL/CONTRACTED			0	5,000	0	5,000	5,000	0.00%
613-5300-751.02-31	CULVERT MAINTENANCE	10,736	7,370	17,919	25,000	1,708	25,000	25,000	0.00%
613-5300-751.02-32	DITCHING	13,804	21,129	12,375	15,000	2,910	15,000	15,000	0.00%
613-5300-751.02-93	DRUG & ALCOHOL TESTING			0	0	0	200	200	100.00%
613-5300-751.03-20	SUBSCRIPTIONS & DUES	3,000	4,820	4,875	6,133	1,991	5,000	6,000	(2.17%)
613-5300-751.03-30	MILEAGE/MEALS/LODGING			0	0	0	0	500	100.00%
613-5300-751.03-31	GASOLINE/FUEL	5,840	7,210	6,282	3,500	3,014	5,200	5,500	57.14%
613-5300-751.03-35	TRAINING			0	400	0	200	1,000	150.00%
613-5300-751.03-40	OPERATING SUPPLIES	4,505	1,950	5,469	3,200	0	3,200	4,000	25.00%
613-5300-751.03-46	CLOTHING/UNIFORM ALLOW	16		63	600	0	300	600	0.00%
613-5300-751.03-53	EQUIPMENT MAINTENANCE	589	86	116	500	556	800	600	20.00%
613-5300-751.03-55	VEHICLE MAINTENANCE	2,039	2,939	6,772	6,000	11,132	13,000	6,000	0.00%
613-5300-751.03-74	ROAD REPAIRS	4,157	13,703	568	10,000	0	5,000	10,000	0.00%
613-5300-751.03-91	PUBLIC SERVICE & EDUCATION		500	0	2,000	0		2,000	0.00%
613-5300-751.03-93	MEDICAL EXAMS			0	150	0	150	150	0.00%
613-5300-751.03-97	RISK MANAGEMENT	251	356	254	1,000	217		1,000	0.00%
613-5300-751.05-10	INSURANCE	38,069	39,797	41,053	42,500	23,451	43,924	47,500	11.76%
613-5300-751.05-30	RENT	30,582	6,493	13,260	5,000	0	1,000	5,000	0.00%
613-5300-751.05-40	DEPRECIATION/AMORTIZED EXP	474,072	436,499	420,154	435,000	0	435,000	435,000	0.00%
613-5300-751.05-41	DEPRECIATION-CIAC	82,922	85,699	88,616	20,000	0	88,000	43,000	115.00%
613-5300-751.05-90	OTHER FIXED CHARGES			0	0	0			0.00%
613-5300-751.06-10	PRINCIPAL			0	3,380,866	0	0	764,147	(77.40%)
613-5300-751.06-20	INTEREST	157,743	148,323	180,289	242,164	105,762	242,164	289,644	19.61%
613-5300-751.06-30	CAPITALIZED INTEREST			0	0	0			0.00%
613-5300-751.08-01	CAPITAL RESERVE	18,542	(22,640)	11,439	1,845,050	762,641	0	2,913,500	57.91%
613-5300-751.08-80	DEBT ISSUANCE COSTS	(17,921)	(5,490)	36,888	0	0			0.00%
613-5300-751.08-81	AMORTIZATION EXP ON LOSS			0	0	0			0.00%
613-5300-751.08-90	DEBT DISCOUNT			0	0	0			0.00%
613-5300-751.09-10	TRANSFER TO GENERAL FUND			0	50,000	0		50,000	0.00%
613-5300-751.09-40	TRANSFER TO CAPITAL PROJ (ERF)							17,500	100.00%
	SUBTOTAL	995,089	905,794	1,006,647	6,374,442	1,030,851	1,074,931	4,922,087	(22.78%)

EXPENDITURES: (cont.)

ACCOUNT NUMBER	OBJECT	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD 07/31/24	2024 PROJ	2025 BUDGET	% Change 2024/25
STORM MAINS/TELEWISE - 752									
613-5300-752.01-10	SALARIED			0	0	0			0.00%
613-5300-752.01-20	HOURLY/NON-REPRESENTED			0	0	0			0.00%
613-5300-752.01-21	HOURLY OVERTIME/NON-REPR			0	0	0			0.00%
613-5300-752.01-22	HOURLY/NON-REPR/PT			0	0	0			0.00%
613-5300-752.01-32	WI RETIREMENT			0	0	0			0.00%
613-5300-752.01-51	MEDICAL INSURANCE			0	0	0			0.00%
613-5300-752.01-52	DENTAL INSURANCE			0	0	0			0.00%
613-5300-752.01-53	GROUP LIFE/DISAB INS			0	0	0			0.00%
613-5300-752.02-10	PROF SERVICE/CONTRACTED	10,992		0	5,000	0	3,000	6,000	20.00%
613-5300-752.02-14	GENERAL ENGINEERING			0	0	0			0.00%
613-5300-752.02-17	EQUIP RENTAL/CONTRACTED			0	0	0			0.00%
613-5300-752.02-38	STORM SEWER MAPPING	817		0	10,000	0	1,000	3,000	(70.00%)
613-5300-752.03-40	OPERATING SUPPLIES			0	0	0			0.00%
613-5300-752.03-53	EQUIPMENT MAINTENANCE			0	0	0			0.00%
613-5300-752.05-30	RENT			0	0	0			0.00%
	SUBTOTAL	11,809	0	0	15,000	0	4,000	9,000	(40.00%)

STREET CLEANING/POLLUTION PREVENTION - 753

613-5300-753.01-10	SALARIED			0	0	0			0.00%
613-5300-753.01-20	HOURLY/NON-REPRESENTED	38,400	34,016	20,091	58,523	13,016	49,465	58,209	(0.54%)
613-5300-753.01-21	HOURLY OVERTIME/NON-REPR			0	0	0			0.00%
613-5300-753.01-22	HOURLY/NON-REPR/PT	330	630	0	7,200	0		4,500	(37.50%)
613-5300-753.01-31	FICA	2,764	2,431	1,444	4,685	908	3,784	4,518	(3.56%)
613-5300-753.01-32	WI RETIREMENT	2,591	2,211	1,367	4,038	898	3,413	4,046	0.20%
613-5300-753.01-51	MEDICAL INSURANCE	14,784	12,474	6,889	21,680	5,565	19,386	21,461	(1.01%)
613-5300-753.01-52	DENTAL INSURANCE	786	697	376	1,168	295	1,017	1,024	(12.33%)
613-5300-753.01-53	GROUP LIFE/DISAB INS	370	247	111	438	87	186	307	(29.91%)
613-5300-753.02-10	PROF SERVICE/CONTRACTED			0	0	0			0.00%
613-5300-753.02-12	EMPLOYEE ASSISTANCE PROGRAM			0	0	0			0.00%
613-5300-753.02-14	GENERAL ENGINEERING			0	0	0			0.00%
613-5300-753.02-17	EQUIP RENTAL/CONTRACTED			0	0	0			0.00%
613-5300-753.02-23	WATER/SEWER	3,495	4,325	4,093	5,000	1,687	3,300	5,000	0.00%
613-5300-753.02-27	DISPOSAL/LANDFILL CHARGES	9,066	5,996	2,106	9,800	2,875	6,000	9,800	0.00%
613-5300-753.02-34	SITE MAINTENANCE			0	0	0			0.00%
613-5300-753.02-93	DRUG & ALCOHOL TESTING			0	0	0			0.00%

EXPENDITURES: (cont.)

ACCOUNT NUMBER	OBJECT	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD 07/31/24	2024 PROJ	2025 BUDGET	% Change 2024/25
STREET CLEANING/POLLUTION PREVENTION - 753 (cont.)									
613-5300-753.03-30	MILEAGE/MEALS/LODGING			0	0	0			0.00%
613-5300-753.03-31	GASOLINE/FUEL	3,744	7,209	3,255	4,000	2,126	4,000	4,000	0.00%
613-5300-753.03-35	TRAINING		500	0	500	150	500	500	0.00%
613-5300-753.03-40	OPERATING SUPPLIES			0	0	0			0.00%
613-5300-753.03-46	CLOTHING/UNIFORM ALLOW			0	0	0			0.00%
613-5300-753.03-53	EQUIPMENT MAINTENANCE			0	0	0			0.00%
613-5300-753.03-55	VEHICLE MAINTENANCE	7,546	4,667	14,364	15,000	1,052	10,000	15,000	0.00%
613-5300-753.05-30	RENT			0	0	0			0.00%
	SUBTOTAL	83,876	75,403	54,096	132,032	28,659	101,051	128,365	(2.78%)

DETENTION POND - 754

613-5300-754.01-10	SALARIED			0	0	0			0.00%
613-5300-754.01-20	HOURLY/NON-REPRESENTED	821	1,182	1,650	0	396	1,192		0.00%
613-5300-754.01-21	HOURLY OVERTIME/NON-REPR			0	0	0			0.00%
613-5300-754.01-22	HOURLY PART-TIME	99		0	0	0			0.00%
613-5300-754.01-31	FICA	66	83	118	0	28	91		0.00%
613-5300-754.01-32	WI RETIREMENT	55	77	112	0	28	82		0.00%
613-5300-754.01-45	INTERN PROGRAM			0	0	0			0.00%
613-5300-754.01-51	MEDICAL INSURANCE	406	256	630	0	160	484		0.00%
613-5300-754.01-52	DENTAL INSURANCE	22	14	35	0	8	26		0.00%
613-5300-754.01-53	GROUP LIFE/DISAB INS	2	4	22	0	6	9		0.00%
613-5300-754.02-10	PROF SERVICE/CONTRACTED	35,802	43,337	44,773	66,600	16,657	51,220	66,600	0.00%
613-5300-754.02-14	GENERAL ENGINEERING			1,594	5,000	0	5,000	5,000	0.00%
613-5300-754.02-15	LEGAL SERVICES			0	0	0		0	0.00%
613-5300-754.02-21	ELECTRICITY	1,415	1,723	1,851	2,000	841	2,000	2,000	0.00%
613-5300-754.02-27	DISPOSAL/LANDFILL CHARGES			0	0	0		0	0.00%
613-5300-754.02-34	SITE MAINTENANCE			0	18,000	0	0	18,000	0.00%
613-5300-754.03-25	LEGAL & DISPLAY ADS			0	0	0			0.00%
613-5300-754.03-26	RECORDING FEES		30	0	0	0			0.00%
613-5300-754.03-31	GASOLINE/FUEL		306	0	0	0			0.00%
613-5300-754.03-40	OPERATING SUPPLIES			0	0	0			0.00%
613-5300-754.03-41	POSTAGE			0	0	0			0.00%
613-5300-754.03-53	EQUIPMENT MAINTENANCE			0	0	0			0.00%
613-5300-754.05-30	RENT			0	0	0			0.00%
	SUBTOTAL	38,688	47,012	50,785	91,600	18,124	60,104	91,600	0.00%

EXPENDITURES: (cont.)

ACCOUNT NUMBER	OBJECT	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD 07/31/24	2024 PROJ	2025 BUDGET	% Change 2024/25
OFFICE EXPENSES - 755									
613-5300-755.01-10	SALARIED	94,434	94,124	98,109	107,315	55,659	194,401	90,195	(15.95%)
613-5300-755.01-20	HOURLY/NON-REPRESENTED	58,416	56,165	55,343	60,332	23,794	83,088	60,565	0.39%
613-5300-755.01-21	HOURLY OVERTIME/NON-REPR	80	292	1,444	25	43	83	51	104.00%
613-5300-755.01-22	HOURLY/NON-REPR/PT			0	708	0		720	1.69%
613-5300-755.01-31	FICA	11,045	10,852	11,351	12,263	5,798	21,234	10,880	(11.28%)
613-5300-755.01-32	WI RETIREMENT	(26,359)	(33,778)	37,534	11,570	5,270	19,152	10,481	(9.41%)
613-5300-755.01-40	PER DIEM								0.00%
613-5300-755.01-45	INTERN PROGRAM			0	0	0			0.00%
613-5300-755.01-51	MEDICAL INSURANCE	50,144	43,203	27,211	43,543	19,130	36,525	42,224	(3.03%)
613-5300-755.01-52	DENTAL INSURANCE	2,162	1,963	1,730	2,278	1,017	1,893	1,876	(17.65%)
613-5300-755.01-53	GROUP LIFE/DISAB INS	1,109	987	1,008	1,136	488	961	1,056	(7.04%)
613-5300-755.02-10	PROF SERVICE/CONTRACTED	11,049	8,925	9,353	14,043	8,365	13,500	16,288	15.99%
613-5300-755.02-11	COMPUTER LICENSE & MAINT	19,375	21,837	22,033	30,295	23,370	33,000	33,819	11.63%
613-5300-755.02-14	ENGINEERING			0	500	0		500	0.00%
613-5300-755.02-15	LEGAL COUNSEL	116		0	200	487	850	500	150.00%
613-5300-755.02-17	EQUIP RENTAL/CONTRACTED			0	0	0			0.00%
613-5300-755.02-24	TELEPHONE	1,419	1,510	2,438	1,650	340	2,017	1,860	12.73%
613-5300-755.02-40	REPAIR/MAINT SERV/OTHER	904	958	33	925	0	75	925	0.00%
612-5300-755.02-41	BUILDING REPAIR & MAINT								0.00%
613-5300-755.03-09	CREDIT CARD FEES	12,027	12,761	14,641	14,500	6,335	12,975	14,500	0.00%
613-5300-755.03-10	OFFICE SUPPLIES	88		246	450	938	2,000	2,500	455.56%
613-5300-755.03-13	COPY/PRINTING CHARGES	1,887	351	1,689	2,000	1,800	1,800	2,000	0.00%
613-5300-755.03-20	SUBSCRIPTIONS & DUES			0	0	0			0.00%
613-5300-755.03-25	LEGAL ADS for public notices			0	0	0			0.00%
613-5300-755.03-30	MILEAGE/MEALS/LODGING			0	100	0	40	100	0.00%
613-5300-755.03-35	TRAINING	29	29	28	100	0	40	100	0.00%
613-5300-755.03-41	POSTAGE/SHIPPING	8,643	8,379	9,151	9,000	4,877	9,250	9,500	5.56%
613-5300-755.03-57	CUSTODIAL/MAINTENANCE SUP			0	0	0			0.00%
613-5300-755.03-90	OTHER SUPPLIES & EXPENSE			0	0	0			0.00%
613-5300-755.03-93	MEDICAL EXAMS			0	0	0			0.00%
613-5300-755.03-99	CONTINGENCY FUND			0	15,000	0		15,000	0.00%
613-5300-755.03-99	NON-REP WAGE ADJUSTMENTS			0	4,526	0		32,000	607.03%
613-5300-755.05-30	RENT								0.00%
613-5300-755.08-15	COMPUTER EQUIP/SOFTWARE	1,414	8,172	6,453	30,550	5,657	8,500	31,350	2.62%
613-5300-755.09-10	TRANSFER TO GENERAL FUND	31,538	52,972	45,537	35,000	0	35,000	37,500	7.14%
	SUBTOTAL	279,520	289,702	345,332	398,009	163,368	476,384	416,490	4.64%

EXPENDITURES: (cont.)

ACCOUNT NUMBER	OBJECT	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD 07/31/24	2024 PROJ	2025 BUDGET	% Change 2024/25
PRE-EROSION CONTROL - 756									
613-5300-756.01-10	SALARIED			0	0	0		17,515	100.00%
613-5300-756.01-20	HOURLY/NON-REPRESENTED			0	0	0		0	0.00%
613-5300-756.01-21	HOURLY OVERTIME/NON-REPR			0	0	0			0.00%
613-5300-756.01-31	FICA			0	0	0		1,266	100.00%
613-5300-756.01-32	WI RETIREMENT			0	0	0		1,217	100.00%
613-5300-756.01-51	MEDICAL INSURANCE			0	0	0		5,276	100.00%
613-5300-756.01-52	DENTAL INSURANCE			0	0	0		258	100.00%
613-5300-756.01-53	GROUP LIFE/DISAB INS			0	0	0		125	100.00%
613-5300-756.02-10	PROF SERVICE/CONTRACTED			0	0	0			0.00%
613-5300-756.02-14	GENERAL ENGINEERING	15,819	14,214	14,347	35,000	14,589	24,500	30,000	(14.29%)
613-5300-756.03-10	OFFICE SUPPLIES			0	0	0			0.00%
613-5300-756.03-20	SUBSCRIPTIONS & DUES			0	0	0			0.00%
613-5300-756.03-25	LEGAL & DISPLAY ADS			0	0	0			0.00%
613-5300-756.03-30	MILEAGE/MEALS/LODGING			0	0	0			0.00%
613-5300-756.03-35	TRAINING		1,339	94	0	0		750	100.00%
	SUBTOTAL	15,819	15,553	14,441	35,000	14,589	24,500	56,407	61.16%

POST EROSION CONTROL - 757

613-5300-757.01-10	SALARIED	15,639	15,173	16,675	17,448	9,395	17,516	17,515	0.38%
613-5300-757.01-20	HOURLY/NON-REPRESENTED			0	0	0			0.00%
613-5300-757.01-21	HOURLY OVERTIME/NON-REPR			0	0	0			0.00%
613-5300-757.01-31	FICA	1,143	1,105	1,215	1,267	682	1,340	1,266	(0.08%)
613-5300-757.01-32	WI RETIREMENT	1,037	986	1,137	1,204	649	1,209	1,217	1.08%
613-5300-757.01-51	MEDICAL INSURANCE	3,175	4,018	4,384	4,834	2,598	4,230	5,276	9.14%
613-5300-757.01-52	DENTAL INSURANCE	175	236	249	258	138	225	258	0.00%
613-5300-757.01-53	GROUP LIFE/DISAB INS	107	113	118	120	63	112	125	4.17%
613-5300-757.02-10	PROF SERVICE/CONTRACTED			0	0	0			0.00%
613-5300-757.02-14	GENERAL ENGINEERING			0	0	0	0	5,000	100.00%
613-5300-757.02-15	LEGAL COUNSEL			0	0	0			0.00%
613-5300-757.03-10	OFFICE SUPPLIES			0	0	0			0.00%
613-5300-757.03-20	SUBSCRIPTIONS & DUES			0	0	0			0.00%
613-5300-757.03-25	LEGAL & DISPLAY ADS			0	0	0			0.00%
613-5300-757.03-30	MILEAGE/MEALS/LODGING			0	0	0			0.00%
613-5300-757.03-35	TRAINING			0	0	0			0.00%
	SUBTOTAL	21,276	21,631	23,778	25,131	13,525	24,632	30,657	21.99%

EXPENDITURES: (cont.)

ACCOUNT NUMBER	OBJECT	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 YTD 07/31/24	2024 PROJ	2025 BUDGET	% Change 2024/25
ILLCIT DISCHARGE - 758									
613-5300-758.01-10	SALARIED	15,636	15,168	16,673	17,448	9,395	15,226	17,515	0.38%
613-5300-758.01-20	HOURLY/NON-REPRESENTED			0	0	0			0.00%
613-5300-758.01-21	HOURLY OVERTIME/NON-REPR			0	0	0			0.00%
613-5300-758.01-31	FICA	1,172	1,107	1,215	1,657	681	1,165	1,266	(23.60%)
613-5300-758.01-32	WI RETIREMENT	1,036	986	1,136	1,204	649	1,051	1,217	1.08%
613-5300-758.01-45	INTERN	380	909	0	5,100	0	5,100	0	(100.00%)
613-5300-758.01-51	MEDICAL INSURANCE	3,175	4,017	4,383	4,834	2,598	4,185	5,276	9.14%
613-5300-758.01-52	DENTAL INSURANCE	175	237	249	258	138	225	258	0.00%
613-5300-758.01-53	GROUP LIFE/DISAB INS	107	113	119	120	63	124	125	4.17%
613-5300-758.02-10	PROF SERVICE/CONTRACTED			0	0	0			0.00%
613-5300-758.02-14	GENERAL ENGINEERING	8,883	5,941	4,658	5,000	1,037	6,000	5,000	0.00%
613-5300-758.02-34	SITE MAINTENANCE								0.00%
613-5300-758.03-25	LEGAL & DISPLAY ADS			0	0	0		0	0.00%
613-5300-758.03-30	MILEAGE/MEALS/LODGING			0	0	0		0	0.00%
613-5300-758.03-35	TRAINING			0	0	0		0	0.00%
613-5300-758.03-40	OPERATING SUPPLIES						0	1,200	100.00%
	SUBTOTAL	30,564	28,478	28,433	35,621	14,561	33,076	31,857	(10.57%)
GRAND TOTAL STORMWATER UTILITY EXP:		1,476,641	1,383,573	1,523,512	7,106,835	1,283,677	1,798,678	5,686,463	(19.99%)
TOTAL EXCLUDING DEPRECIATION, CAPITAL RESERVE, & DEBT SERVICE ACCTS		743,362	735,692	823,014	1,183,755	415,274	1,033,514	1,241,172	4.85%

ADDITIONAL INFORMATION

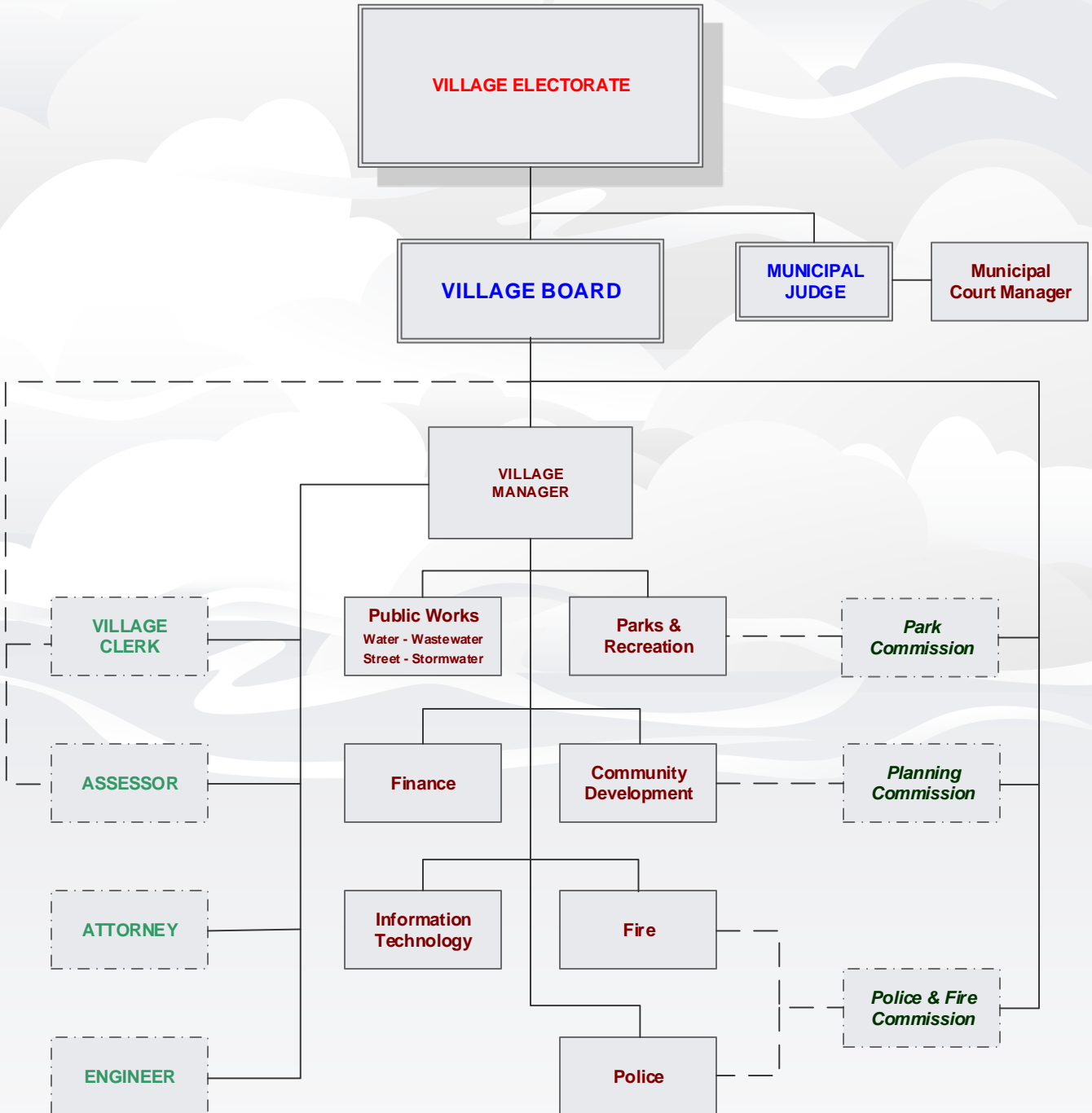


2025 FOX CROSSING STAFFING REPORT

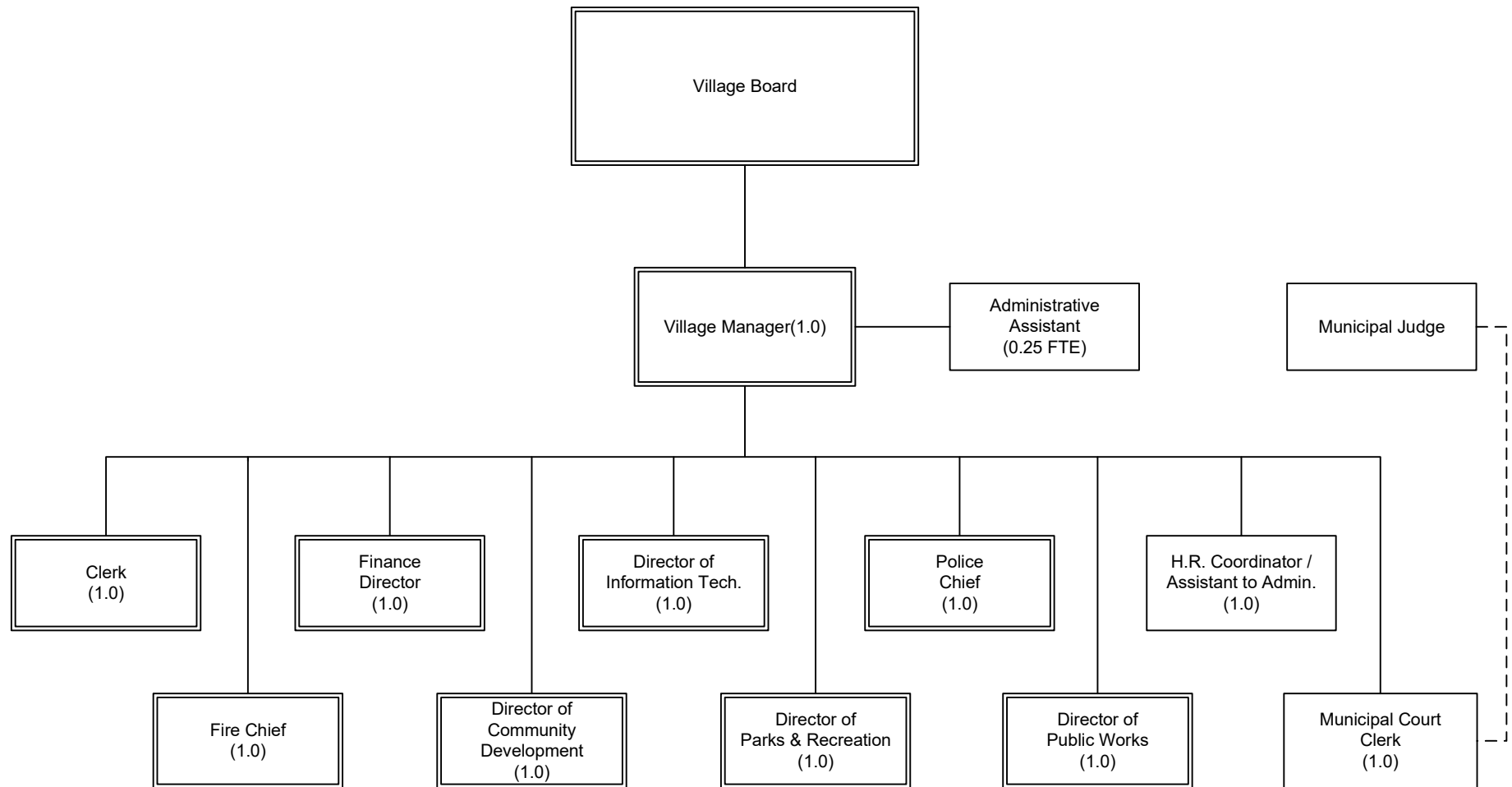
Full Time Equivalent Employees

(excludes elected officials)

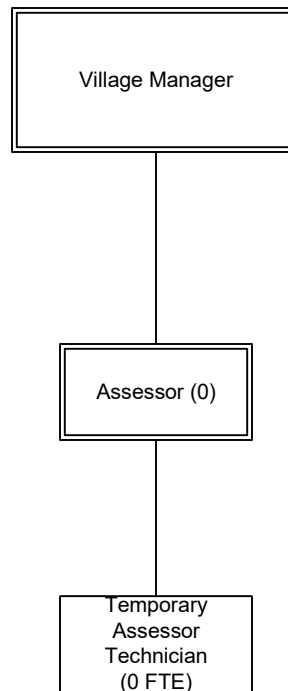
ADMINISTRATION		FIRE		PUBLIC WORKS	
Village Manager	1	Fire Chief	1	Public Works Director	1
HR Coordinator/Assistant to VM	1	Assistant Fire Chief	1	STREET DEPARTMENT	
ASSESSING		Division Chief of Training	1	Street Superintendent	1
Assessor	0	Fire Prevention Educator	1	Asst. Street Superintendent	0
Contracted Service		Fleet Maintenance Officer	1	Maintenance Workers - Street	8.552
CLERK/ELECTION		Fire Marshal	1	Custodian	1
Clerk	1	Administrative Assistant - Fire	0.750	Administrative Assistant - Street	0.500
Deputy Clerk	1	Firefighters - Paid-on-Call	5.853	UTILITY DEPARTMENT	
Maximum of 55 Poll workers		Firefighters - Part-time	9.965	Utility Superintendent	1
COMMUNITY DEVELOPMENT		MUNICIPAL COURT		Water Foreman	2
Community Development Director	1	Municipal Court Manager	1	Water Plant Operator	0
Associate Planner	1	PARK & RECREATION		Maintenance Workers - Water	5.288
Building Inspector	1	Director of Parks & Recreation	1	Maintenance Worker - Public Works	1
Building Inspector Assistant	1	Park Foreman	1	Administrative Assistant - Utility	1
Community Development Intern	0.462	Recreation Supervisor	1	Wastewater Foreman	1
FINANCE		Maintenance Workers - Park	5.663	Lift Station Operator	1
Finance Director	1	Administrative Assistant - Parks & Rec	0.500	Maintenance Workers - Wastewater	1.288
Deputy Finance Director	1	Custodian	0.275	Total FTE's114.4413	
Account Technician I	1	Seasonal Leaders & Instructors	1.984		
Account Technician II	1	POLICE			
Billing Specialist	1	Police Chief	1		
Finance Clerk	1	Police Captain	1		
Seasonal Clerks	0.115	Lieutenants	5		
INFORMATION TECHNOLOGY		Officers	24		
Director of Information Technology	1	Administrative Assistant - Police	1		
PC/Network Technician	1	Communication Technicians	3		
GIS Coordinator	1	Community Service Officer	0.750		
		Crossing Guards	0.495		



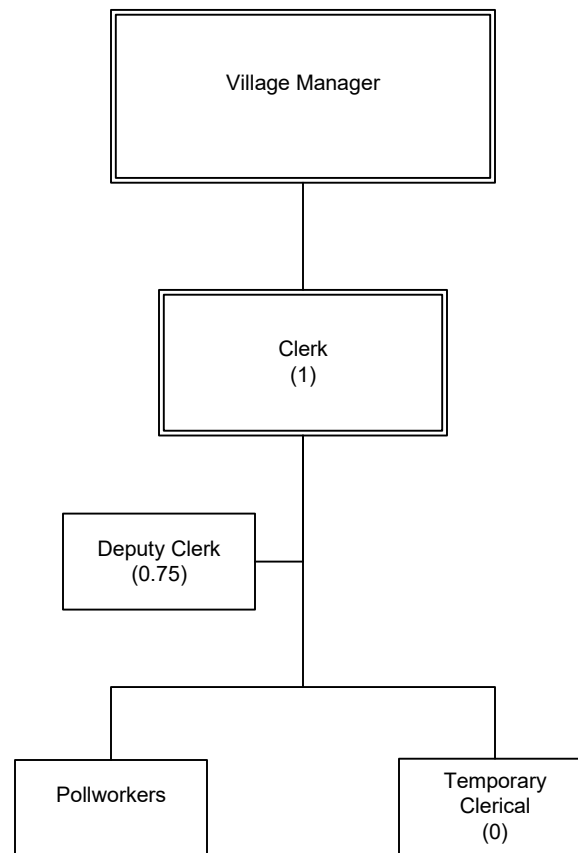
ADMINISTRATION



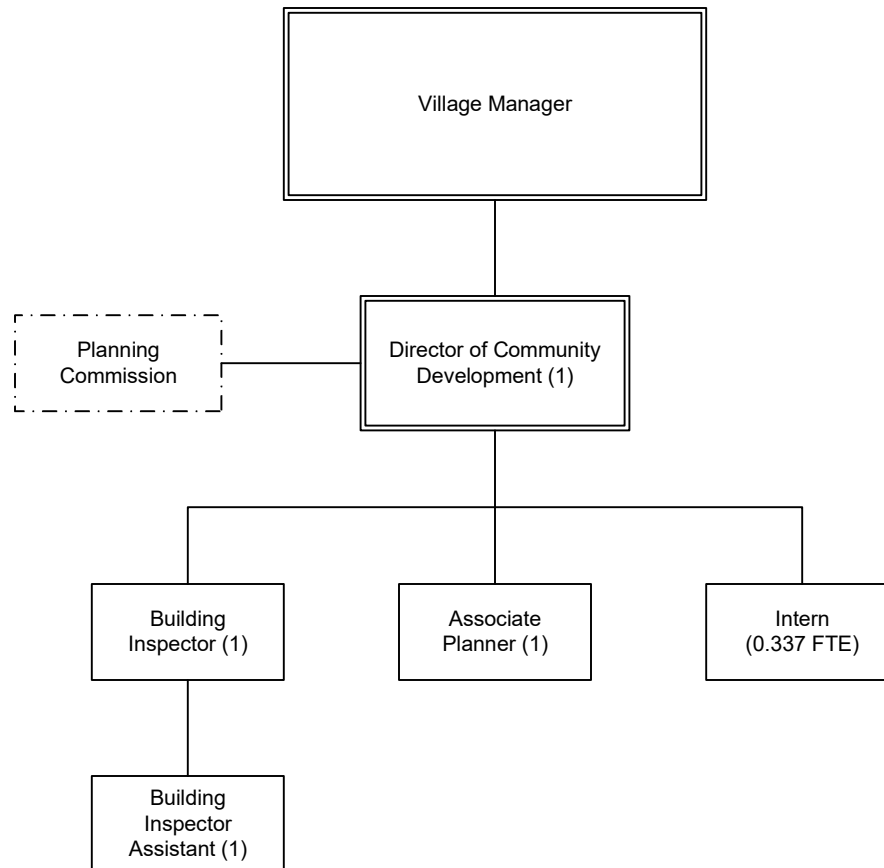
Assessing



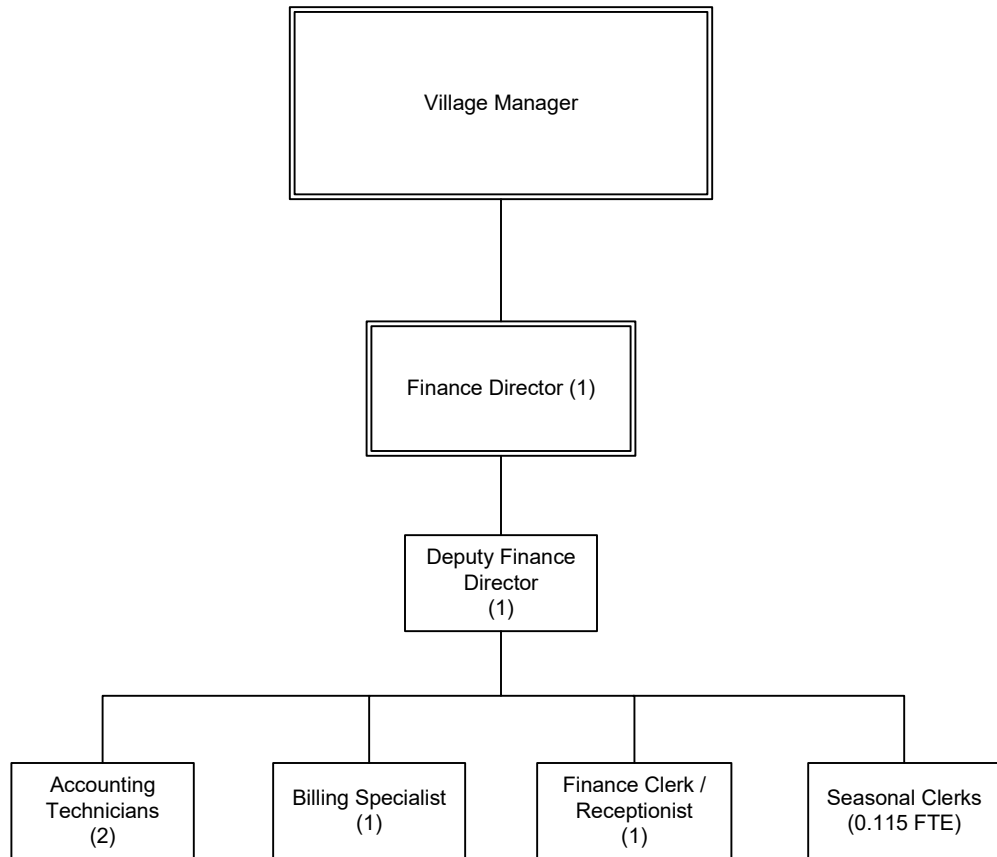
Clerk



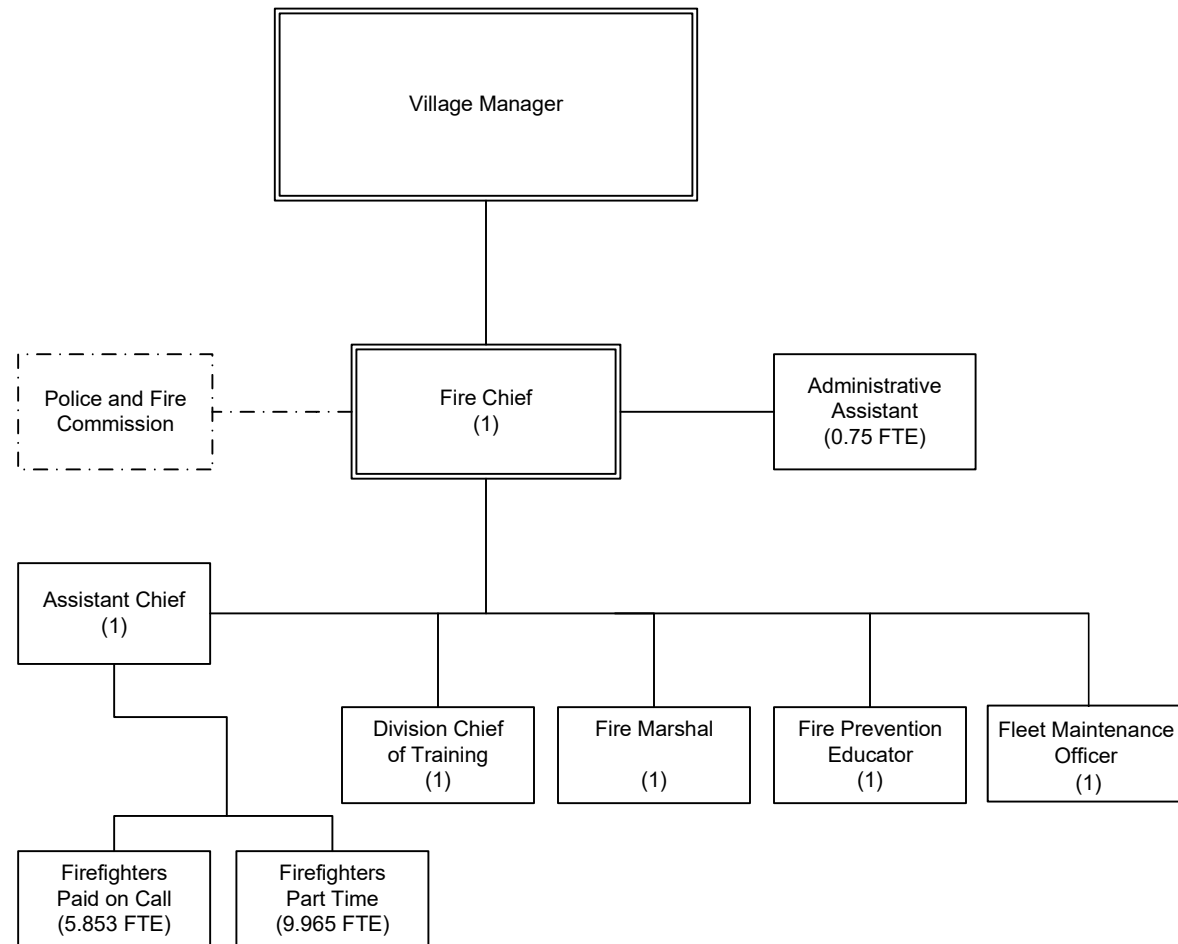
Community Development



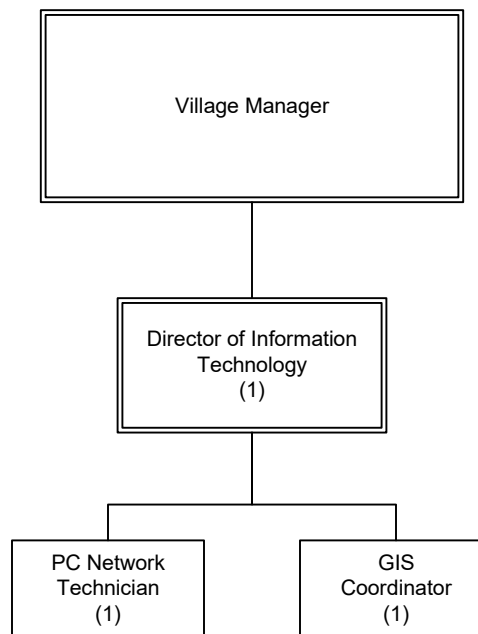
Finance



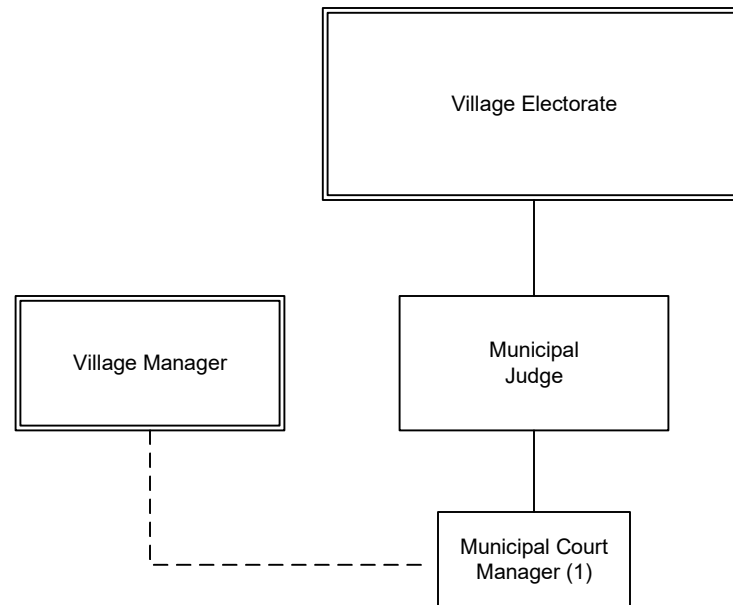
Fire Department



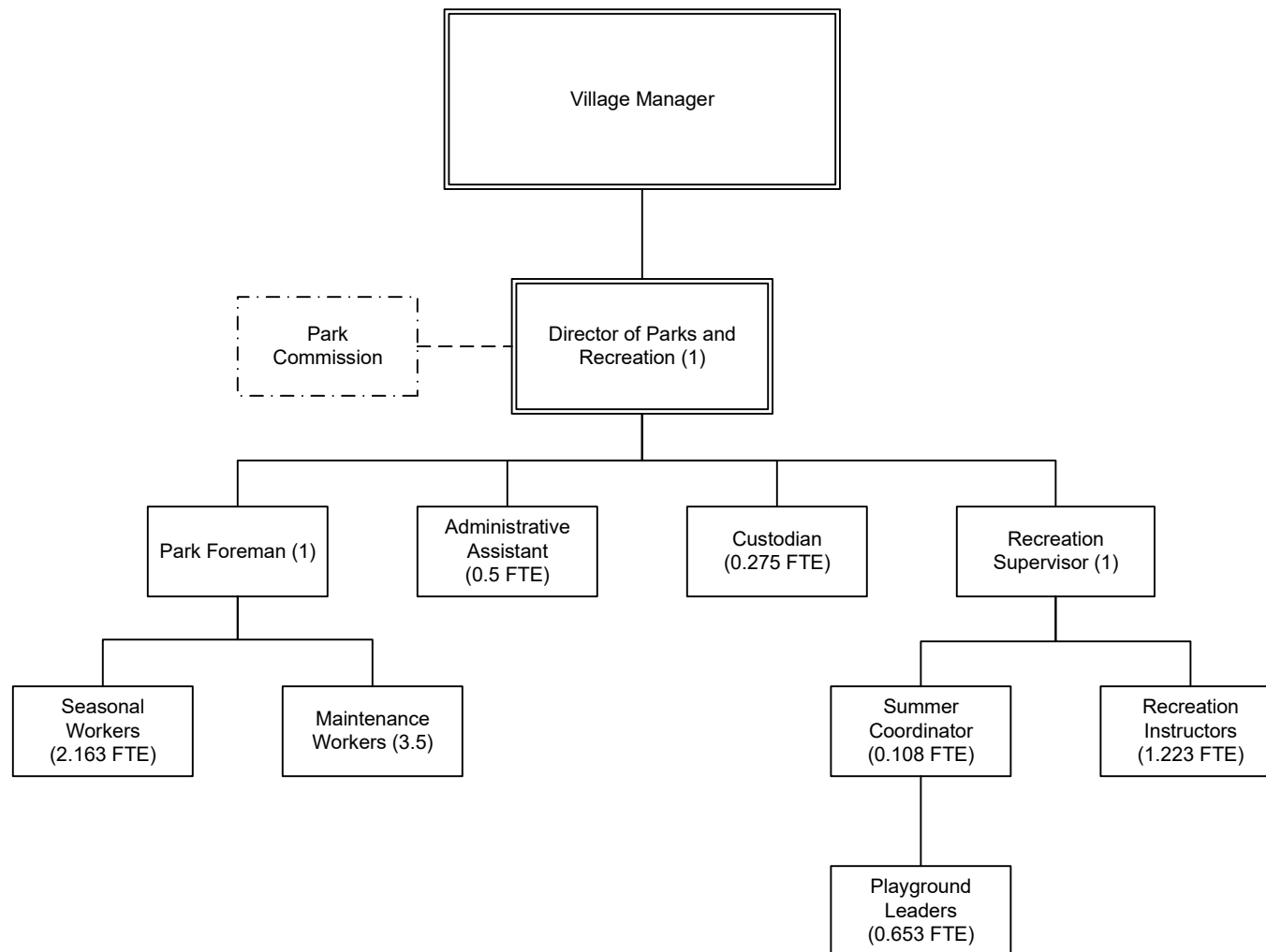
Information Technology



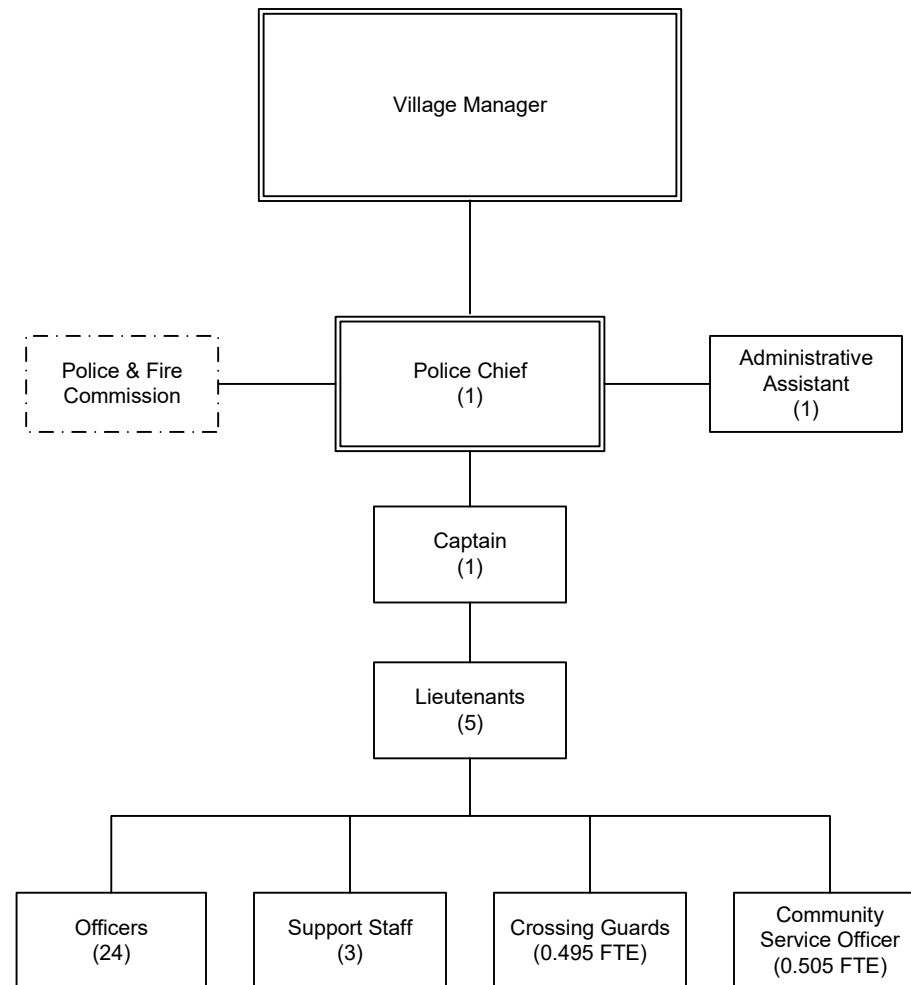
Judicial



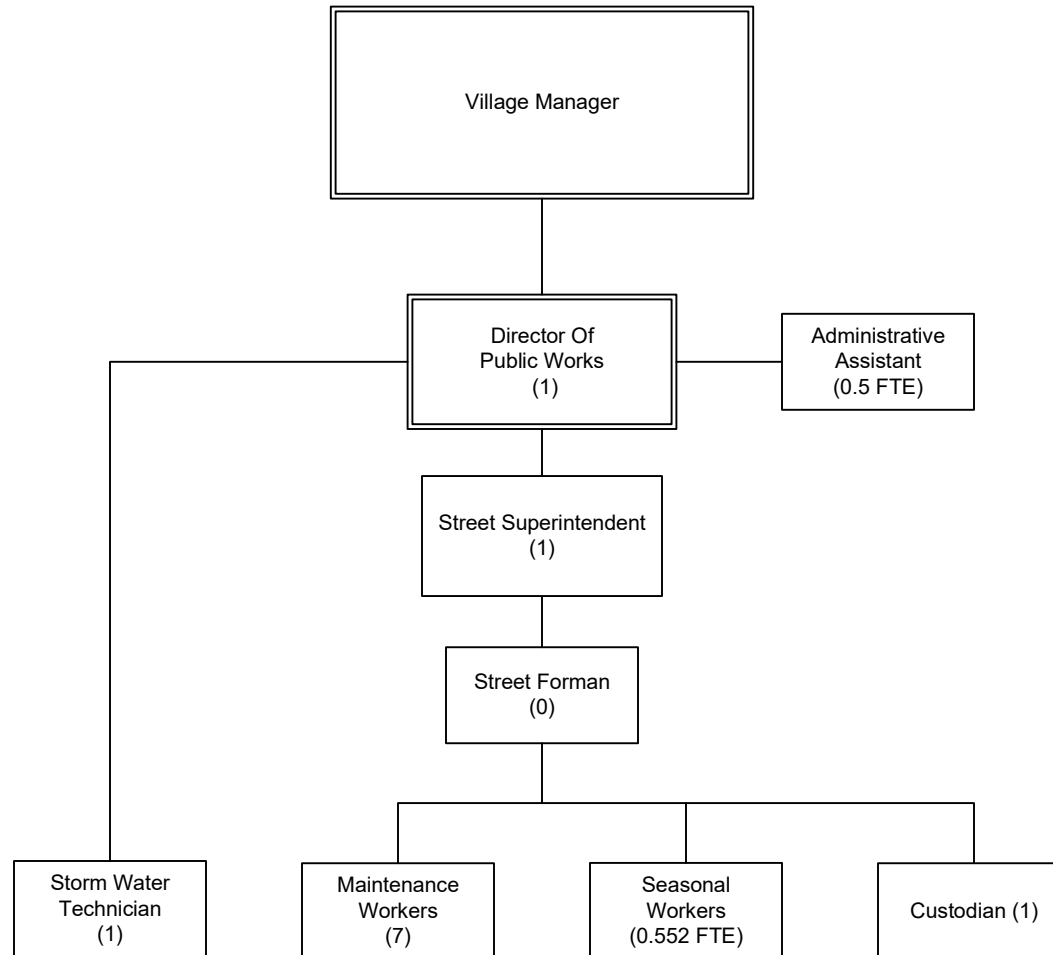
Park and Recreation

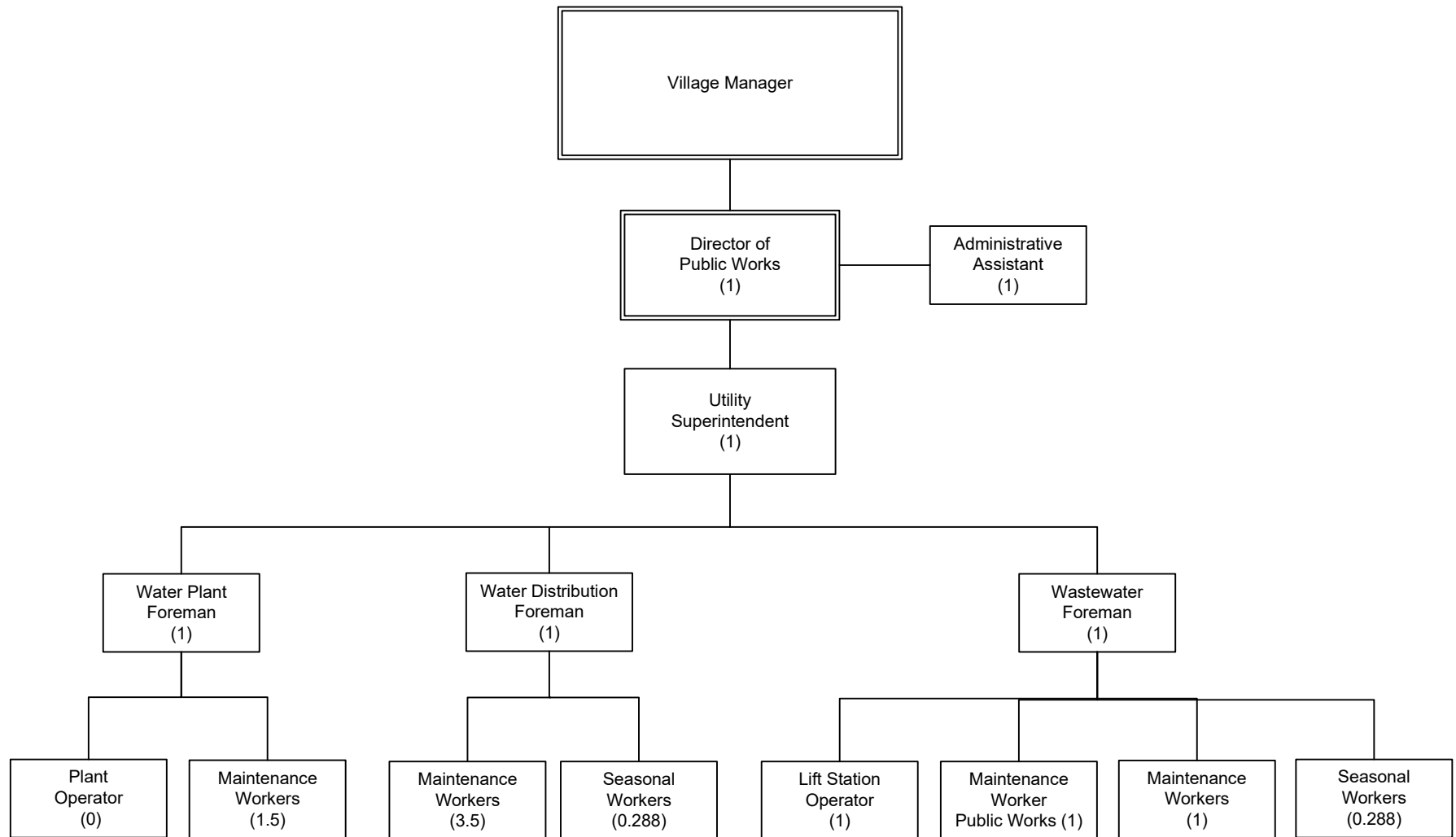


Police



Street and Storm





VILLAGE OF FOX CROSSING

2025 Compensation Plan

(Based on 2,080 hours per year)

Grade	Salary	
	Min	Max
1	39,297.95	49,122.43
2	41,655.83	52,069.78
3	44,155.18	55,193.96
4	46,804.49	58,505.60
5	49,612.76	62,015.94
6	52,589.52	65,736.89
7	55,744.89	69,681.11
8	59,089.59	73,861.97
9	62,634.96	78,293.69
10	66,393.06	82,991.31
11	70,376.64	87,970.79
12	74,599.24	93,249.04
13	79,075.20	98,843.98
14	83,819.71	104,774.62
15	88,848.89	111,061.10
16	94,179.82	117,724.76
17	99,830.61	124,788.25
18	105,820.45	132,275.54
19	112,169.68	140,212.08
20	118,899.86	148,624.80
21	126,033.85	157,542.29
22	133,595.88	166,994.82
23	141,611.63	177,014.51

VILLAGE OF FOX CROSSING
2025 POSITION GRADE ORDER
Effective 01/01/25

Grade	Position
1	
2	Custodian
3	Administrative Assistant I - Entry Level
	Police Communication Technician
	Records Technician
4	Administrative Assistant - Fire
	Administrative Assistant - Parks & Recreation
	Administrative Assistant - Street
	Administrative Assistant - Street / Park / Rec
	Administrative Assistant - Utility
	Administrative Management Analyst - Fire
	Finance Clerk
5	Maintenance Worker - Entry Level
6	Billing Specialist
	Building Inspection Assistant
7	Account Technician I
	Account Technician II
	Administrative Assistant - Police
	Deputy Clerk/Confidential Administrative Assistant
	Maintenance Worker-Park
	Maintenance Worker-Public Works
	Maintenance Worker-Storm
	Maintenance Worker-Street
	Maintenance Worker-Wastewater
	Maintenance Worker-Water
	Municipal Court Manager
8	PC/Network Technician
9	Lift Station Operator
	Water Plant Operator
10	Associate Planner
	Fire Prevention Educator
	Fire Fleet Maintenance Officer
	GIS Coordinator
	Park Foreman
	Recreation Supervisor
	Street Foreman

VILLAGE OF FOX CROSSING

2025 POSITION GRADE ORDER

Effective 01/01/25

Grade	Position
10 (cont.)	Wastewater Foreman
	Water Plant Foreman
	Water Distribution Foreman
11	
12	Assistant Street Superintendent
	Clerk
	Fire Marshal
	Human Resource Manager
13	Building Inspector
14	Division Chief of Training
	Street Superintendent
	Utility Superintendent
15	Assistant Fire Chief
	Deputy Finance Director
16	Director of Information Technology
	Director of Parks & Recreation
	Police Lieutenant
17	Community Development Director
	Police Captain
18	Fire Chief
19	Finance Director
	Police Chief
	Public Works Director
20	
21	Village Manager
22	
23	

2025 Budget Payroll Splits

Position	2024 Percentage				2025 Percentage			
	Village	Storm	Water	Sewer	Village	Storm	Water	Sewer
Account Technician I	70%	10%	10%	10%	70%	10%	10%	10%
Account Technician II	70%	10%	10%	10%	70%	10%	10%	10%
Administrative Assistant-Park/Street	80%	20%			80%	20%		
Administrative Assistant-Utility	0%	0%	50%	50%	0%	0%	50%	50%
Assistant Street Superintendent	50%	50%			50%	50%		
Associate Planner	65%	30%	2.5%	2.5%	65%	30%	2.5%	2.5%
Billing Specialist	0%	33%	33.5%	33.5%	0%	33%	33.5%	33.5%
Building Inspection Assistant	73%	12%	7.5%	7.5%	73%	12%	7.5%	7.5%
Building Inspector	90%	5%	2.5%	2.5%	90%	5%	2.5%	2.5%
Community Development Director	60%	30%	5%	5%	60%	30%	5%	5%
Deputy Clerk/Confidential Administrative Assistant	85%	5%	5%	5%	85%	5%	5%	5%
Deputy Finance Director	50%	15%	17.5%	17.5%	50%	15%	17.5%	17.5%
Director of Information Technology	70%	10%	10%	10%	70%	10%	10%	10%
Director of Public Works	32.5%	32.5%	25%	10%	32.5%	32.5%	25%	10%
Finance Clerk	25%	25%	25%	25%	25%	25%	25%	25%
Finance Director	50%	15%	20%	15%	50%	15%	20%	15%
GIS Coordinator	50%	12.5%	25%	12.5%	50%	12.5%	25%	12.5%
Human Resource Coordinator/Asst. to the Village Manager	85%	5%	5%	5%	85%	5%	5%	5%
Maintenance Worker-Street	80%	20%			80%	20%		
Maintenance Worker-Street/Storm	20%	80%			20%	80%		
Maintenance Worker-Public Works	0%	0%	25%	75%	0%	0%	25%	75%
PC/Network Technician	70%	10%	10%	10%	70%	10%	10%	10%
Street Foreman	50%	50%			50%	50%		
Street Superintendent	50%	50%			50%	50%		
Utility Superintendent	0%	0%	80%	20%	0%	0%	80%	20%
Village Clerk	70%	10%	10%	10%	70%	10%	10%	10%
Village Manager	55%	15%	15%	15%	55%	15%	15%	15%

Position	2024 Village Percentage				2025 Village Percentage			
	Admin		CLK		Admin		CLK	
Deputy Clerk/Confidential Administrative Assistant	25%		75%		25%		75%	

Position	2024 Percentage				2025 Percentage			
	STRM	STR	PARK	REC	STRM	STR	PARK	REC
Administrative Assistant Park/Street	20%	30%	25%	25%	20%	30%	25%	25%
Director of Parks & Recreation	0%	0%	50%	50%	0%	0%	50%	50%
Administrative Assistant-Street								