

Village of Fox Crossing



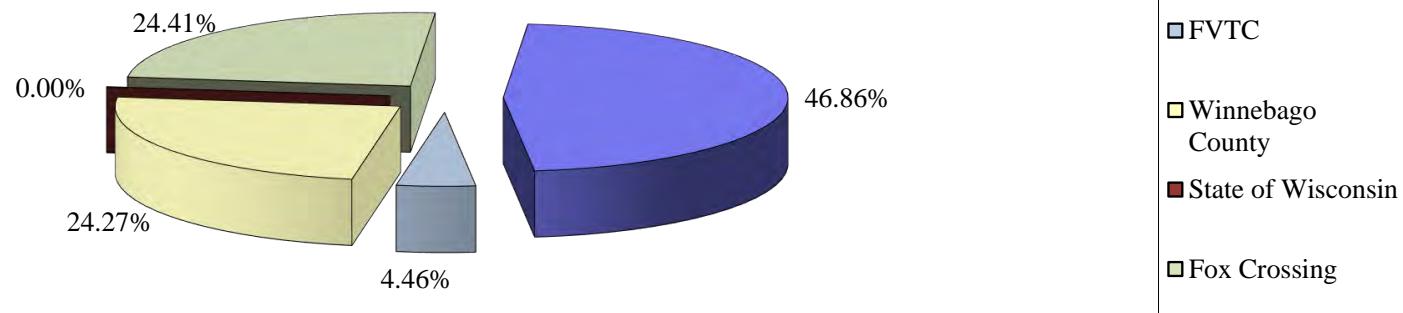
2026 Proposed Budget

SUMMARY

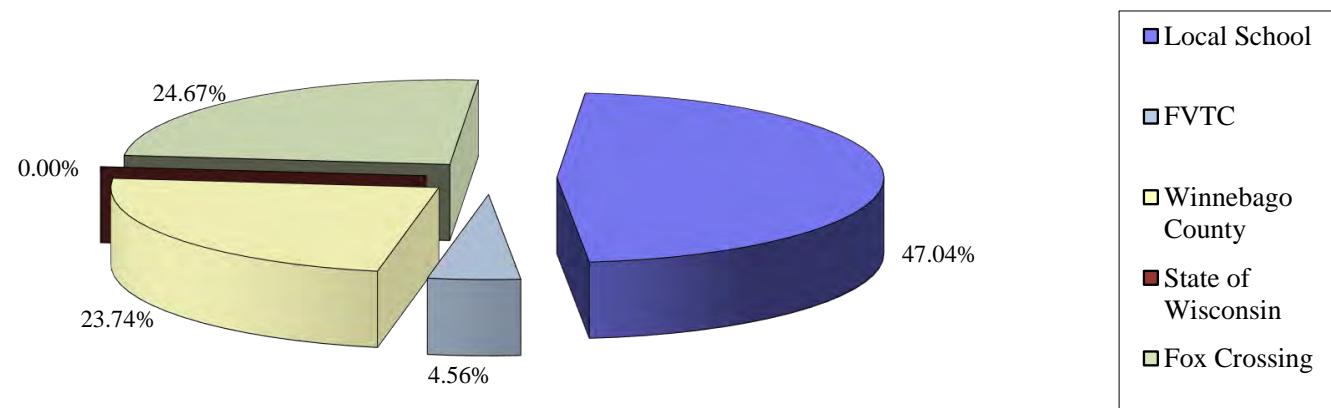
COMBINED TAX RATES by SCHOOL DISTRICT
within the VILLAGE OF FOX CROSSING, WINNEBAGO COUNTY
Tax Rate per \$1,000 of Assessed Value (TID-IN)

| SCHOOL DISTRICT: | 3892 NEENAH | | 3430 MENASHA | | 0147 APPLETON | | AVERAGE RATE | AVERAGE RATE |
|-------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------------|-------------------------|
| | Budget Year | 2023 | 2024 | 2023 | 2024 | 2023 | 2024 | |
| Local School | \$ 6.4229 | \$ 5.7501 | \$ 10.9214 | \$ 10.2382 | \$ 6.7814 | \$ 6.0789 | \$ 8.0419 | \$ 7.3557 |
| FVTC | 0.7654 | 0.7127 | 0.7654 | 0.7127 | 0.7654 | 0.7127 | 0.7654 | 0.7127 |
| Winnebago County | 4.1654 | 3.7127 | 4.1654 | 3.7127 | 4.1654 | 3.7127 | 4.1654 | 3.7127 |
| State of Wisconsin | - | - | - | - | - | - | - | - |
| Fox Crossing | 4.1884 | 3.8572 | 4.1884 | 3.8572 | 4.1884 | 3.8572 | 4.1884 | 3.8572 |
| GROSS TAX RATE | \$ 15.5420 | \$ 14.0328 | \$ 20.0405 | \$ 18.5209 | \$ 15.9006 | \$ 14.3616 | \$ 17.1610 | \$ 15.6384 |
| State School Credit | (1.4967) | (1.4582) | (1.4967) | (1.4582) | (1.4967) | (1.4582) | (1.4967) | (1.4582) |
| NET TAX RATE | \$ 14.0453 | \$ 12.5746 | \$ 18.5438 | \$ 17.0627 | \$ 14.4039 | \$ 12.9034 | \$ 15.6643 | \$ 14.1803 |
| Lottery Credit | \$ 207.64 | \$ 169.06 | \$ 352.32 | \$ 301.01 | \$ 218.77 | \$ 178.72 | \$ 259.58 | \$ 216.26 |
| First Dollar Credit | \$ 55.78 | \$ 52.51 | \$ 94.65 | \$ 93.49 | \$ 58.77 | \$ 55.51 | \$ 69.73 | \$ 67.17 |
| Refuse Pick Up Charge | \$ 220.00 | \$ 220.00 | \$ 220.00 | \$ 220.00 | \$ 220.00 | \$ 220.00 | \$ 220.00 | \$ 220.00 |

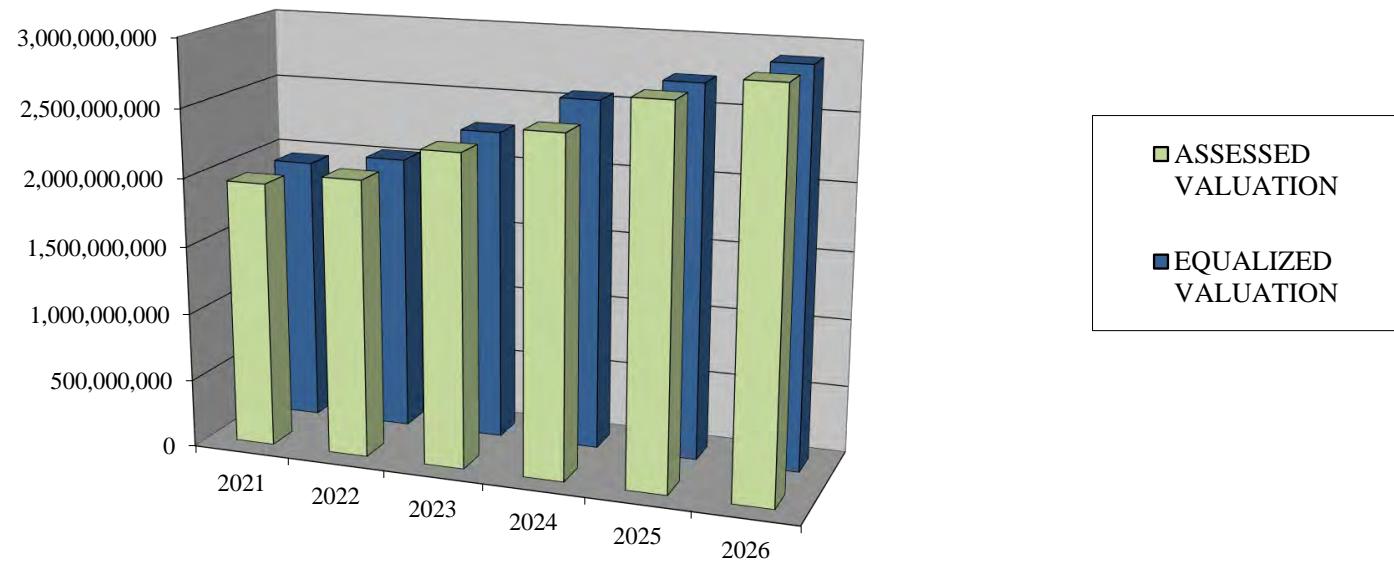
2023 Gross Property Taxes By Jurisdiction as a Percent of Total (Averaged)



2024 Gross Property Taxes By Jurisdiction as a Percent of Total (Averaged)



Assessed vs. Equalized Valuation Winnebago County



EQUALIZED VALUATION

| Budget Year | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | % Change |
|-------------|---------|------|------|------|------|------|------|----------|
| | 2020/26 | | | | | | | |

TID-in

| | | | | | | | | |
|--------------------------|---------------|---------------|---------------|---------------|---------------|---------------|----------------------|---------------|
| Winnebago County | 1,820,357,800 | 1,951,559,000 | 2,029,944,500 | 2,284,883,200 | 2,563,988,500 | 2,729,886,000 | 2,899,010,700 | 59.25% |
| % Change from Prior Year | 10.67% | 7.21% | 4.02% | 12.56% | 12.22% | 6.47% | 6.20% | |

| | | | | | | | | |
|--------------------------|--|--|--|---------|---------|-----------|---------------|--|
| Outagamie County | | | | 278,400 | 311,700 | 0 | 54,300 | |
| % Change from Prior Year | | | | | 11.96% | (100.00%) | #DIV/0! | |

| | | | | | | | | |
|---------------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|----------------------|---------------|
| Total Equalized Value (TID-in) | 1,820,357,800 | 1,951,559,000 | 2,029,944,500 | 2,285,161,600 | 2,564,300,200 | 2,729,886,000 | 2,899,065,000 | 65.97% |
| % Change from Prior Year | 10.67% | 7.21% | 4.02% | 12.57% | 12.22% | 6.46% | 6.20% | |

Tax Incremental Districts (total)

| | | | | | | | | |
|--------------------------|------------|-------------|-------------|-------------|-------------|-------------|--------------------|----------------|
| Winnebago Cty TIDs | 63,872,100 | 119,657,800 | 120,807,800 | 125,094,200 | 131,672,800 | 123,230,700 | 140,328,600 | 259.02% |
| % Change from Prior Year | 86.09% | 87.34% | 0.96% | 3.55% | 5.26% | (6.41%) | 13.87% | |

TID-out

| | | | | | | | | |
|-----------------------------|---------------|---------------|---------------|---------------|---------------|---------------|----------------------|---------------|
| Equalized Value - Winnebago | 1,756,485,700 | 1,831,901,200 | 1,909,136,700 | 2,159,789,000 | 2,432,315,700 | 2,606,655,300 | 2,758,682,100 | 61.85% |
| % Change from Prior Year | 9.06% | 4.29% | 4.22% | 13.13% | 12.62% | 7.17% | 5.83% | |

| | | | | | | | | |
|-----------------------------|--|--|--|---------|---------|-----------|---------------|--|
| Equalized Value - Outagamie | | | | 278,400 | 311,700 | 0 | 54,300 | |
| % Change from Prior Year | | | | | 11.96% | (100.00%) | #DIV/0! | |

| | | | | | | | | |
|--|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|---------------|
| Total Equalized Value (TID-out) | 1,756,485,700 | 1,831,901,200 | 1,909,136,700 | 2,160,067,400 | 2,432,627,400 | 2,606,655,300 | 2,758,736,400 | 61.85% |
| % Change from Prior Year | 9.06% | 4.29% | 4.22% | 13.14% | 12.62% | 7.15% | 5.83% | |

ASSESSED VALUATION

| Budget Year | | | | | | | | % Change |
|-------------|------|------|------|------|------|------|------|----------|
| | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | |

Winnebago County (TID-in)

| | | | | | | | | |
|---------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------|
| Residential (Real) | 1,103,626,155 | 1,204,918,006 | 1,271,480,500 | 1,485,620,500 | 1,644,552,500 | 1,807,217,000 | 1,953,515,200 | 77.01% |
| Commercial (Real) | 446,169,600 | 518,820,200 | 534,718,700 | 592,262,400 | 621,279,900 | 809,329,100 | 811,921,600 | 81.98% |
| Commercial (Personal) | 17,909,800 | 30,335,100 | 26,964,300 | 26,048,700 | 25,698,900 | 0 | 0 | (100.00%) |
| Manufacturing (Real) | 145,230,900 | 161,515,400 | 159,266,300 | 140,729,600 | 138,873,700 | 119,757,200 | 129,979,100 | (10.50%) |
| Manufacturing (Personal) | 34,093,700 | 34,656,600 | 41,916,500 | 38,282,100 | 39,318,600 | 0 | 0 | (100.00%) |
| Agricultural | 123,400 | 132,300 | 134,100 | 136,700 | 152,500 | 165,700 | 175,200 | 41.98% |
| Undeveloped | 172,000 | 164,500 | 242,400 | 231,500 | 231,600 | 261,600 | 262,400 | 52.56% |
| Agricultural Forest/Forest Land | 337,900 | 337,900 | 333,700 | 333,700 | 333,700 | 333,700 | 333,700 | (1.24%) |
| Other | 1,679,600 | 1,663,900 | 1,880,300 | 2,161,400 | 2,402,700 | 2,194,700 | 2,130,900 | 26.87% |
| Total Assessed Value | 1,749,343,055 | 1,952,543,906 | 2,036,936,800 | 2,285,806,600 | 2,472,844,100 | 2,739,259,000 | 2,898,318,100 | 71.55% |
| % Change from Prior Year | 9.55% | 11.62% | 4.32% | 12.22% | 8.18% | 10.77% | 5.81% | |
| | | | | 2,407,826,600 | | 13.76% | | w/ 2024 no PPT |

Tax Incremental Districts (all Winnebago Cty)

| | | | | | | | | |
|-------------------------------------|-------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|----------------|
| TID #1 | 24,713,400 | 31,608,000 | 30,605,000 | 29,994,000 | 29,731,800 | 32,231,500 | 32,387,400 | 31.05% |
| TID #2 | 7,261,400 | 16,819,800 | 23,352,500 | 23,655,500 | 23,697,500 | 30,070,400 | 31,315,500 | 331.26% |
| TID #3 | 29,012,100 | 70,078,400 | 67,474,300 | 65,935,300 | 65,207,100 | 67,300,200 | 67,300,200 | 131.97% |
| TID #4 | | 371,400 | 371,400 | 371,400 | 371,400 | 371,400 | 371,400 | |
| TID #5 | | | | | 0 | 7,193,900 | 9,776,600 | |
| TID Assessed Value Increment | 60,986,900 | 118,877,600 | 121,803,200 | 119,956,200 | 119,007,800 | 137,167,400 | 141,151,100 | 131.44% |
| % Change from Prior Year | 75.59% | 94.92% | 2.46% | (1.52%) | (0.79%) | 15.26% | 2.90% | |

Winnebago County (TID-out)

| | | | | | | | | |
|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|-------------------|
| Total Assessed Value | 1,688,356,155 | 1,833,666,306 | 1,915,133,600 | 2,165,850,400 | 2,353,836,300 | 2,602,091,600 | 2,757,167,000 | 63.30% |
| | | | | 99.987148% | 99.995272% | 99.995723% | 99.995963% | County Percent of |

Outagamie County

| | | | | | | | | |
|--------------------------|--|--|-------------|-------------|-------------|--------------------|--|-------------------|
| Residential (Real) | | | 278,400 | 111,300 | 111,300 | 111,300 | | |
| % Change from Prior Year | | | | (60.02%) | 0.00% | 0.00% | | |
| | | | 0.012852% | 0.004728% | 0.004277% | 0.004037% | | County Percent of |
| | | | 100.000000% | 100.000000% | 100.000000% | 100.000000% | | s/b 100% |

ASSESSED VALUATION (continued)

| Budget Year | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | % Change |
|---------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|---------------|
| | | | | | | | | 2020/26 |
| Total Village (TID-in) | | | | | | | | |
| Residential (Real) | 1,103,626,155 | 1,204,918,006 | 1,271,480,500 | 1,485,898,900 | 1,644,663,800 | 1,807,328,300 | 1,953,626,500 | 77.02% |
| Commercial (Real) | 446,169,600 | 518,820,200 | 534,718,700 | 592,262,400 | 621,279,900 | 809,329,100 | 811,921,600 | 81.98% |
| Commercial (Personal) | 17,909,800 | 30,335,100 | 26,964,300 | 26,048,700 | 25,698,900 | 0 | 0 | (100.00%) |
| Manufacturing (Real) | 145,230,900 | 161,515,400 | 159,266,300 | 140,729,600 | 138,873,700 | 119,757,200 | 129,979,100 | (10.50%) |
| Manufacturing (Personal) | 34,093,700 | 34,656,600 | 41,916,500 | 38,282,100 | 39,318,600 | 0 | 0 | (100.00%) |
| Agricultural | 123,400 | 132,300 | 134,100 | 136,700 | 152,500 | 165,700 | 175,200 | 41.98% |
| Undeveloped | 172,000 | 164,500 | 242,400 | 231,500 | 231,600 | 261,600 | 262,400 | 52.56% |
| Agricultural Forest/Forest Land | 337,900 | 337,900 | 333,700 | 333,700 | 333,700 | 333,700 | 333,700 | (1.24%) |
| Other | 1,679,600 | 1,663,900 | 1,880,300 | 2,161,400 | 2,402,700 | 2,194,700 | 2,130,900 | 26.87% |
| Total Assessed Value | 1,749,343,055 | 1,952,543,906 | 2,036,936,800 | 2,286,085,000 | 2,472,955,400 | 2,739,370,300 | 2,898,429,400 | 65.69% |
| % Change from Prior Year | 9.55% | 11.62% | 4.32% | 12.23% | 8.17% | 10.77% | 5.81% | |
| | | | | | 2,407,937,900 | | | |

AGGREGATE RATIOS

| Budget Year | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | % Change |
|--------------------------|----------------|-----------------|-----------------|-----------------|----------------|-----------------|-----------------|--------------|
| | | | | | | | | 2020/26 |
| Winnebago County | | | | | | | | |
| Fair Market Ratio | 96.801% | 100.050% | 100.343% | 100.212% | 96.297% | 100.343% | 100.102% | 3.41% |
| % Change from Prior Year | (0.24%) | 3.36% | 0.29% | (0.13%) | (3.91%) | 4.20% | (0.24%) | |
| Outagamie County | | | | | | | | |
| Fair Market Ratio | | | | 100.000% | 35.707% | 59.487% | 204.972% | |
| % Change from Prior Year | | | | | (64.29%) | 66.60% | 244.57% | |

MUNICIPAL LEVY & TAX RATES

| Budget Year | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | % Change |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-----------------|
| | 2020/26 | | | | | | | |
| Municipal Levy - Winnebago County | | | | | | | | |
| General Fund Levy | 6,996,551 | 7,329,535 | 7,599,664 | 7,850,061 | 8,053,185 | 8,076,800 | 8,271,136 | 18.22% |
| Debt Service Levy | 1,828,926 | 1,851,221 | 1,865,064 | 1,758,081 | 1,772,166 | 2,012,207 | 2,187,502 | 19.61% |
| Total Municipal Levy | 8,825,477 | 9,180,756 | 9,464,728 | 9,608,142 | 9,825,351 | 10,089,007 | 10,458,638 | 18.51% |
| % Change from Prior Year | 3.30% | 4.03% | 3.09% | 1.52% | 2.26% | 2.68% | 3.66% | |
| TID Local Levy | 320,925 | 599,677 | 598,917 | 556,505 | 531,893 | 476,962 | 532,032 | 65.78% |
| Municipal Levy (After TIF) | 9,146,402 | 9,780,433 | 10,063,645 | 10,164,647 | 10,357,244 | 10,565,969 | 10,990,670 | 20.16% |
| % Change from Prior Year | 4.82% | 6.93% | 2.90% | 1.00% | 1.89% | 2.02% | 4.02% | |
| Municipal Assessed Tax Rate (TID in) - Winnebago County | | | | | | | | |
| General Fund Rate | 3.9995 | 3.7538 | 3.7309 | 3.4343 | 3.2566 | 2.9485 | 2.8538 | (28.65%) |
| Debt Service Rate | 1.0455 | 0.9481 | 0.9156 | 0.7691 | 0.7167 | 0.7346 | 0.7547 | (27.81%) |
| TID Local Rate | 0.1835 | 0.3071 | 0.2940 | 0.2435 | 0.2151 | 0.1741 | 0.1836 | 0.06% |
| Total Municipal Tax Rate | \$5.228478 | \$5.009072 | \$4.940578 | \$4.446853 | \$4.188393 | \$3.857236 | \$3.792085 | (27.47%) |
| % Change from Prior Year | (4.32%) | (4.20%) | (1.37%) | (9.99%) | (5.81%) | (7.91%) | (1.69%) | |
| Municipal Assessed Tax Rate (TID out) - Winnebago County | | | | | | | | |
| General Fund Rate | 4.1440 | 3.9972 | 3.9682 | 3.6245 | 3.4213 | 3.1040 | 2.9999 | (27.61%) |
| Debt Service Rate | 1.0833 | 1.0096 | 0.9739 | 0.8117 | 0.7529 | 0.7733 | 0.7934 | (26.76%) |
| Total Municipal Tax Rate | \$5.227260 | \$5.006776 | \$4.942072 | \$4.436198 | \$4.174186 | \$3.877268 | \$3.793255 | (27.43%) |
| % Change from Prior Year | (4.43%) | (4.22%) | (1.29%) | (10.24%) | (5.91%) | (7.11%) | (2.17%) | |
| Municipal Levy - Outagamie County | | | | | | | | |
| General Fund Levy | | | | 1,009 | 381 | 345 | 334 | |
| Debt Service Levy | | | | 226 | 84 | 86 | 88 | |
| Total Municipal Levy | 0 | 0 | 0 | 1,235 | 465 | 431 | 422 | |
| % Change from Prior Year | | | | (62.35%) | (7.31%) | (2.09%) | | |
| Municipal Assessed Tax Rate (TID out) - Outagamie County | | | | | | | | |
| General Fund Rate | | | | 3.6243 | 3.4232 | 3.0997 | 3.0009 | |
| Debt Service Rate | | | | 0.8118 | 0.7547 | 0.7727 | 0.7907 | |
| Total Municipal Tax Rate | \$0.000000 | \$0.000000 | \$0.000000 | \$4.436063 | \$4.177898 | \$3.872417 | \$3.791554 | |
| % Change from Prior Year | | | | (5.82%) | (7.31%) | (2.09%) | | |

MUNICIPAL LEVY & TAX RATES (continued)

| Budget Year | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | % Change |
|--|------------------|------------------|-------------------|-------------------|-------------------|-------------------|-------------------|---------------|
| | 2020/26 | | | | | | | |
| Total Municipal Levy Verification | | | | | | | | |
| General Fund Levy | 6,996,551 | 7,329,535 | 7,599,664 | 7,851,070 | 8,053,566 | 8,077,145 | 8,271,470 | 18.22% |
| Debt Service Levy | 1,828,926 | 1,851,221 | 1,865,064 | 1,758,307 | 1,772,250 | 2,012,293 | 2,187,590 | 19.61% |
| Total Municipal Levy | 8,825,477 | 9,180,756 | 9,464,728 | 9,609,377 | 9,825,816 | 10,089,438 | 10,459,060 | 18.51% |
| TID Local Levy | 320,925 | 599,677 | 598,917 | 556,505 | 531,893 | 476,962 | 532,032 | 65.78% |
| Total Levy | 9,146,402 | 9,780,433 | 10,063,645 | 10,165,882 | 10,357,709 | 10,566,400 | 10,991,092 | 20.17% |

FAIR MARKET ADJUSTED (EQUALIZED) TAX RATES

Equalized Tax Rate (TID in) - Winnebago Cty

| | | | | | | | | |
|------------------------------------|-----------------|-----------------|-----------------|-------------------|-------------------|-------------------|-------------------|---------------------|
| General Fund Rate | 3.8435 | 3.7557 | 3.7438 | \$3.435651 | \$3.140882 | \$2.958658 | \$2.853089 | -0.257685236 |
| Debt Service Rate | 1.0047 | 0.9486 | 0.9188 | \$0.769440 | \$0.691175 | \$0.737103 | \$0.754568 | (24.90%) |
| Tax Rate prior to Local TID | 4.8482 | 4.7043 | 4.6626 | \$4.205091 | \$3.832057 | \$3.695761 | \$3.607658 | (25.59%) |
| TID Local Rate | 0.1763 | 0.3073 | 0.2950 | \$0.243559 | \$0.207447 | \$0.174719 | \$0.183522 | 4.10% |
| Total Municipal Tax Rate | \$5.0245 | \$5.0116 | \$4.9576 | \$4.448651 | \$4.039505 | \$3.870480 | \$3.791180 | (24.55%) |
| % Change from Prior Year | (5.29%) | (0.26%) | (1.08%) | (10.27%) | (9.20%) | (4.18%) | (2.05%) | |

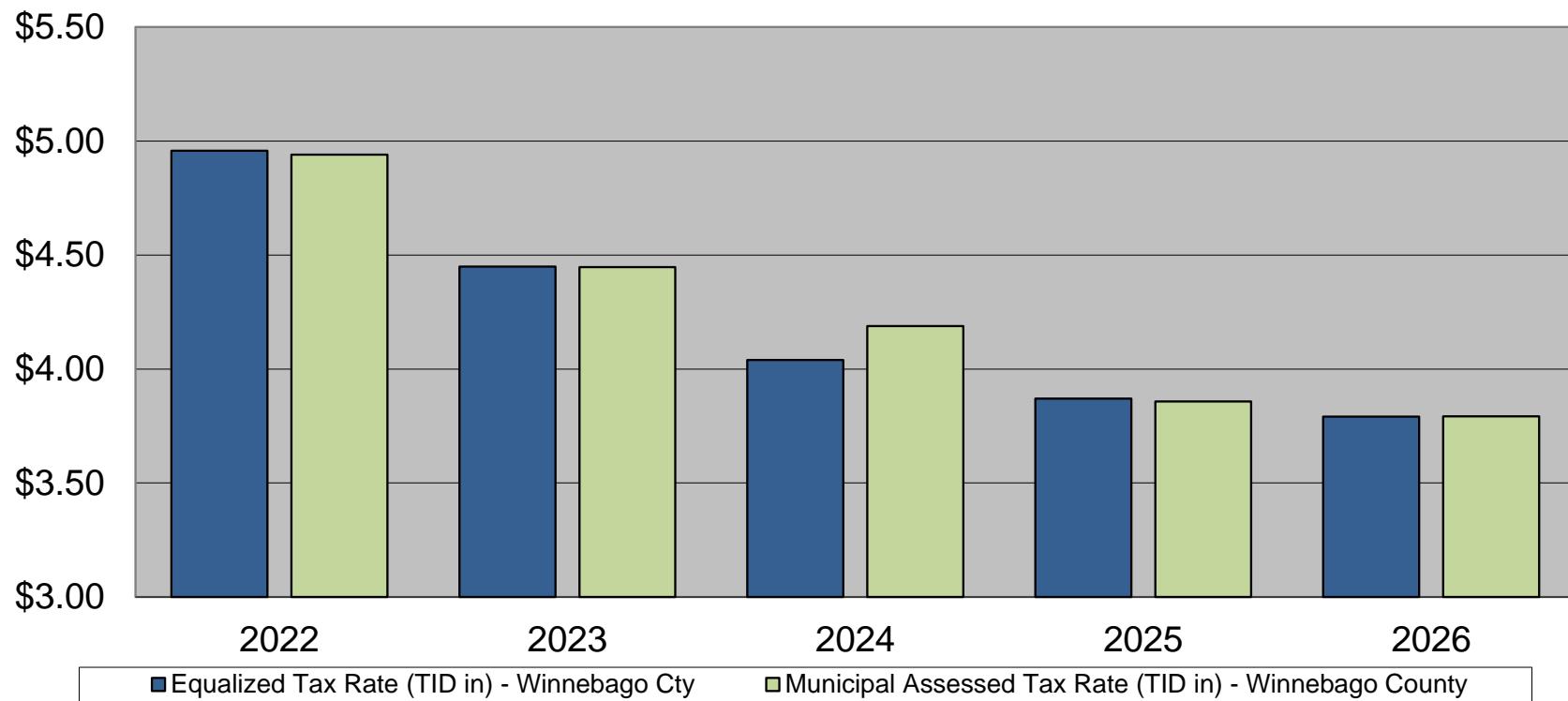
Equalized Tax Rate (TID out) - Winnebago Cty

| | | | | | | | | |
|---------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| General Fund Rate | 3.9833 | 4.0011 | 3.9807 | 3.6351 | 3.3113 | 3.0985 | 2.9983 | (24.73%) |
| Debt Service Rate | 1.0412 | 1.0105 | 0.9769 | 0.8141 | 0.7287 | 0.7719 | 0.7930 | (23.84%) |
| Total Municipal Tax Rate | \$5.0245 | \$5.0116 | \$4.9576 | \$4.4492 | \$4.0400 | \$3.8705 | \$3.7912 | (24.54%) |
| % Change from Prior Year | (5.29%) | (0.26%) | (1.08%) | (10.25%) | (9.20%) | (4.20%) | (2.05%) | |

Equalized Tax Rate (TID out) - Outagamie Cty

| | | | | | | | | |
|---------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|----------------|
| General Fund Rate | | | | 3.6243 | 1.2223 | 0.0000 | 6.1510 | #DIV/0! |
| Debt Service Rate | | | | 0.8118 | 0.2695 | 0.0000 | 1.6206 | #DIV/0! |
| Total Municipal Tax Rate | \$0.0000 | \$0.0000 | \$0.0000 | \$4.4361 | \$1.4918 | \$0.0000 | \$7.7716 | #DIV/0! |
| % Change from Prior Year | | | | | (66.37%) | (100.00%) | #DIV/0! | |

Fair Market (Equalized) and Assessed Tax Rates



Per Capita Equalized Value, Assessed Value, and Municipal Levy

| | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | % Change 2020/26 |
|-----------------------------------|--------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------------|
| Population | 19,084 | 19,090 | 19,239 | 19,113 | 19,285 | 19,331 | 19,406 | 1.69% |
| % Change from Prior Year | 0.29% | 0.03% | 0.78% | (0.65%) | 0.90% | 0.24% | 0.39% | |
| Per Capita Equalized Value | \$ 95,386.60 | \$ 102,229.39 | \$ 105,511.95 | \$ 119,560.59 | \$ 132,968.64 | \$ 141,218.04 | \$ 149,387.98 | 56.61% |
| % Change from Prior Year | 10.35% | 7.17% | 3.21% | 13.31% | 11.21% | 6.20% | 5.79% | |
| Per Capita Assessed Value | \$ 91,665.43 | \$ 102,280.98 | \$ 105,875.40 | \$ 119,608.90 | \$ 128,232.07 | \$ 141,708.67 | \$ 149,355.23 | 62.94% |
| % Change from Prior Year | 9.24% | 11.58% | 3.51% | 12.97% | 7.21% | 10.51% | 5.40% | |
| Per Capita Municipal Levy | \$ 462.45 | \$ 480.92 | \$ 491.96 | \$ 502.77 | \$ 509.51 | \$ 521.93 | \$ 538.95 | 16.54% |
| % Change from Prior Year | 3.00% | 3.99% | 2.29% | 2.20% | 1.34% | 2.44% | 3.26% | |

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

| | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | % Change 2020/26 |
|--------------------------|----------|----------|----------|----------|----------|----------|----------|---------------------|
| \$125,000 | 653.56 | 626.13 | 617.57 | 555.86 | 523.55 | 482.15 | 474.01 | (27.47%) |
| \$150,000 | 784.27 | 751.36 | 741.09 | 667.03 | 628.26 | 578.59 | 568.81 | (27.47%) |
| \$175,000 | 914.98 | 876.59 | 864.60 | 778.20 | 732.97 | 675.02 | 663.61 | (27.47%) |
| \$200,000 | 1,045.70 | 1,001.81 | 988.12 | 889.37 | 837.68 | 771.45 | 758.42 | (27.47%) |
| \$250,000 | 1,307.12 | 1,252.27 | 1,235.14 | 1,111.71 | 1,047.10 | 964.31 | 948.02 | (27.47%) |
| \$1,000,000 | 5,228.48 | 5,009.07 | 4,940.58 | 4,446.85 | 4,188.39 | 3,857.24 | 3,792.09 | (27.47%) |
| % Change from Prior Year | (4.32%) | (4.20%) | (1.37%) | (9.99%) | (5.81%) | (7.91%) | (1.69%) | |

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

| | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | % Change 2020/26 |
|--------------------------|----------|----------|----------|----------|----------|----------|----------|---------------------|
| \$125,000 | 628.06 | 626.45 | 619.70 | 556.08 | 504.94 | 483.81 | 473.90 | (24.55%) |
| \$150,000 | 753.68 | 751.74 | 743.64 | 667.30 | 605.93 | 580.57 | 568.68 | (24.55%) |
| \$175,000 | 879.29 | 877.03 | 867.58 | 778.51 | 706.91 | 677.33 | 663.46 | (24.55%) |
| \$200,000 | 1,004.90 | 1,002.32 | 991.52 | 889.73 | 807.90 | 774.10 | 758.24 | (24.55%) |
| \$250,000 | 1,256.13 | 1,252.90 | 1,239.40 | 1,112.16 | 1,009.88 | 967.62 | 947.79 | (24.55%) |
| \$1,000,000 | 5,024.51 | 5,011.60 | 4,957.60 | 4,448.65 | 4,039.50 | 3,870.48 | 3,791.18 | (24.55%) |
| % Change from Prior Year | (5.29%) | (0.26%) | (1.08%) | (10.27%) | (9.20%) | (4.18%) | (2.05%) | |

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

| | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | % Change 2020/26 |
|----------------|------------|------------|------------|------------|------------|------------|------------|---------------------|
| assessed value | \$150,000 | \$163,800 | \$172,800 | \$201,900 | \$223,500 | \$245,600 | \$265,500 | 77.00% |
| municipal tax | \$784.27 | \$820.49 | \$853.73 | \$897.82 | \$936.11 | \$947.34 | \$1,006.80 | 28.37% |
| assessed value | \$200,000 | \$218,400 | \$230,500 | \$269,300 | \$298,100 | \$327,600 | \$354,100 | 77.05% |
| municipal tax | \$1,045.70 | \$1,093.98 | \$1,138.80 | \$1,197.54 | \$1,248.56 | \$1,263.63 | \$1,342.78 | 28.41% |
| assessed value | \$250,000 | \$272,900 | \$288,000 | \$336,500 | \$372,500 | \$409,300 | \$442,400 | 76.96% |
| municipal tax | \$1,307.12 | \$1,366.98 | \$1,422.89 | \$1,496.37 | \$1,560.18 | \$1,578.77 | \$1,677.62 | 28.34% |

NOTES:

1. In the chart 'Per Capita Equalized Valuation, Assessed Valuation, and Municipal Levy' the population is based on the census for 2020, interim updates from the Wisconsin Demographic Services Center, and an eight-year averaged rate of change for 2026 estimate.

Estimate

REVENUE SUMMARY (General & Debt Funds)

| | 2022 ACTUAL | 2023 ACTUAL | 2024 ACTUAL | 2025 BUDGET | 2025 YTD 6/30/2025 | 2025 PROJ | 2026 BUDGET | % Change 2025/26 |
|--|--------------------------|--------------------------|--------------------------|--------------------------|-------------------------|--------------------------|--------------------------|---------------------|
| MUNICIPAL LEVY - General Fund | 7,598,227 | 7,846,554 | 8,047,835 | 8,077,145 | 5,961,413 | 8,073,000 | 8,271,470 | 2.41% |
| OTHER TAXES | 749,871 | 696,611 | 718,584 | 756,600 | 47,107 | 717,288 | 756,600 | 0.00% |
| SPECIAL ASSESSMENTS | 20,113 | 20,702 | 13,522 | 17,000 | 13,313 | 13,313 | 13,500 | (20.59%) |
| INTERGOVERNMENTAL REVENUES | 1,852,188 | 1,937,727 | 2,460,991 | 2,674,625 | 805,459 | 2,742,533 | 2,803,176 | 4.81% |
| LICENSES, PERMITS, AND FEES | 771,566 | 483,913 | 476,777 | 544,870 | 216,611 | 480,868 | 561,895 | 3.12% |
| FINES AND FORFEITURES | 139,956 | 144,499 | 212,884 | 180,500 | 129,633 | 219,973 | 217,000 | 20.22% |
| PUBLIC CHARGES FOR SERVICES | 492,443 | 350,400 | 358,701 | 340,900 | 200,423 | 353,418 | 353,474 | 3.69% |
| MISCELLANEOUS REVENUE | 132,115 | 705,954 | 774,959 | 329,640 | 370,638 | 660,052 | 504,050 | 52.91% |
| INTERGOVT CHARGES/TRANSFERS | 879,539 | 1,294,317 | 902,995 | 2,170,981 | 1,064 | 1,132,836 | 1,996,285 | (8.05%) |
| <i>Subtotal General Operating Revenue</i> | <i>12,636,018</i> | <i>13,480,677</i> | <i>13,967,249</i> | <i>15,092,261</i> | <i>7,745,661</i> | <i>14,393,281</i> | <i>15,477,450</i> | <i>2.55%</i> |
| MUNICIPAL LEVY - Debt Service Fund | 1,865,064 | 1,758,307 | 1,772,250 | 2,012,293 | 2,012,293 | 2,012,293 | 2,187,590 | 8.71% |
| DEBT SERVICE REVENUE | 70,775 | 128,240 | 287,410 | 366,599 | 48,966 | 214,100 | 410,605 | 12.00% |
| TOTAL REVENUES | 14,571,857 | 15,367,224 | 16,026,909 | 17,471,153 | 9,806,920 | 16,619,674 | 18,075,645 | 3.46% |

REVENUE AS PERCENT OF TOTAL (General & Debt Funds)

| | 2022 ACTUAL | 2023 ACTUAL | 2024 ACTUAL | 2025 BUDGET | 2025 YTD 6/30/2025 | 2025 PROJ | 2026 BUDGET | % Change 2025/26 |
|--|----------------------|----------------------|----------------------|----------------------|-----------------------|----------------------|----------------------|-----------------------|
| MUNICIPAL LEVY - General Fund | 52.14% | 51.06% | 50.21% | 46.23% | 60.79% | 48.57% | 45.76% | (1.02%) |
| OTHER TAXES | 5.15% | 4.53% | 4.48% | 4.33% | 0.48% | 4.32% | 4.19% | (3.34%) |
| SPECIAL ASSESSMENTS | 0.14% | 0.13% | 0.08% | 0.10% | 0.14% | 0.08% | 0.07% | (23.24%) |
| INTERGOVERNMENTAL REVENUES | 12.71% | 12.61% | 15.36% | 15.31% | 8.21% | 16.50% | 15.51% | 1.30% |
| LICENSES, PERMITS, AND FEES | 5.29% | 3.15% | 2.97% | 3.12% | 2.21% | 2.89% | 3.11% | (0.32%) |
| FINES AND FORFEITURES | 0.96% | 0.94% | 1.33% | 1.03% | 1.32% | 1.32% | 1.20% | 16.20% |
| PUBLIC CHARGES FOR SERVICES | 3.38% | 2.28% | 2.24% | 1.95% | 2.04% | 2.13% | 1.96% | 0.22% |
| MISCELLANEOUS REVENUE | 0.91% | 4.59% | 4.84% | 1.89% | 3.78% | 3.97% | 2.79% | 47.80% |
| INTERGOVT CHARGES/TRANSFERS | 6.04% | 8.42% | 5.63% | 12.43% | 0.01% | 6.82% | 11.04% | (11.12%) |
| <i>Subtotal General Operating Revenue</i> | <i>86.72%</i> | <i>87.72%</i> | <i>87.15%</i> | <i>86.38%</i> | <i>78.98%</i> | <i>86.60%</i> | <i>85.63%</i> | <i>(0.88%)</i> |
| MUNICIPAL LEVY - Debt Service Fund | 12.80% | 11.44% | 11.06% | 11.52% | 20.52% | 12.11% | 12.10% | 5.08% |
| DEBT SERVICE REVENUE | 0.49% | 0.83% | 1.79% | 2.10% | 0.50% | 1.29% | 2.27% | 8.26% |
| TOTAL REVENUES | 100% | 100% | 100% | 100% | 100% | 100% | 100% | |

EXPENDITURES SUMMARY (General & Debt Funds)

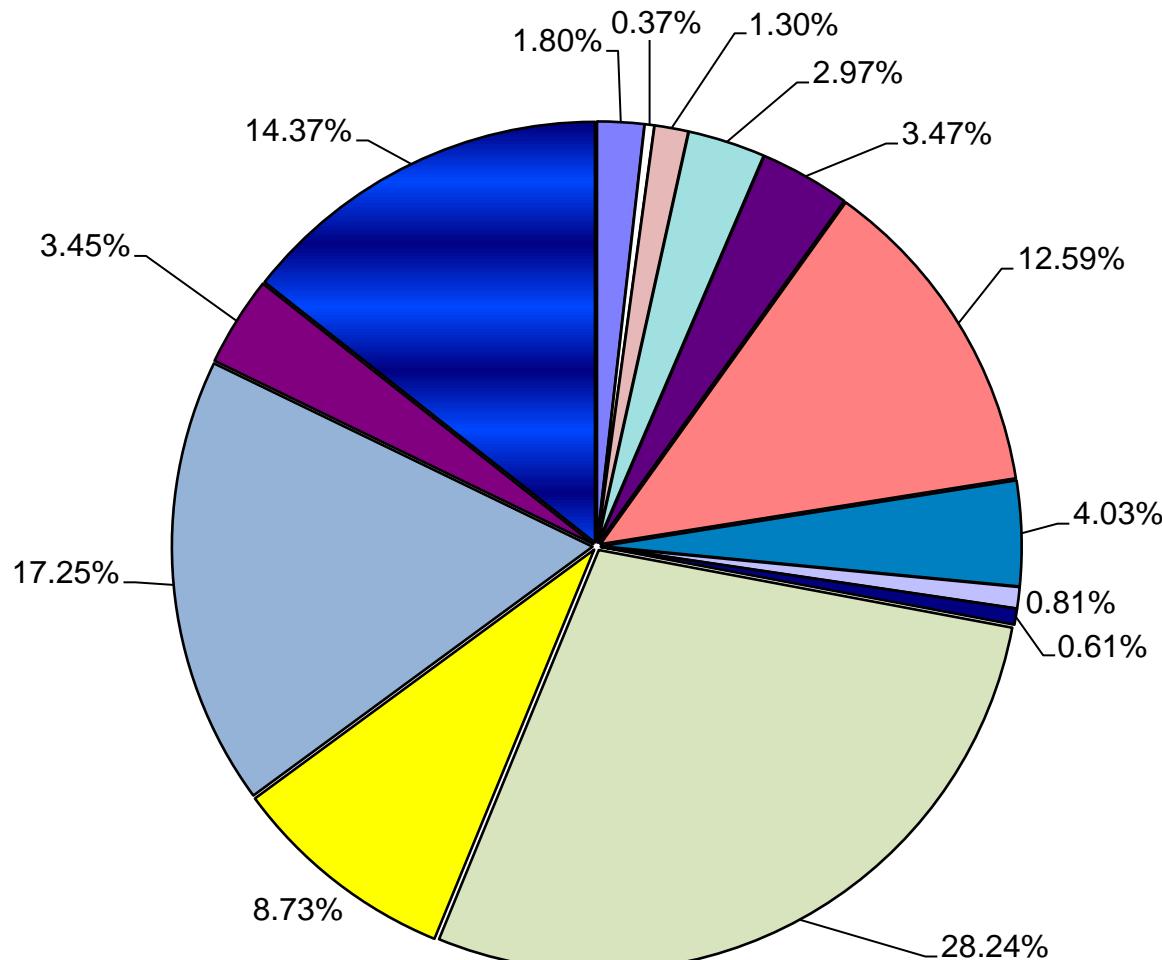
| | 2022 ACTUAL | 2023 ACTUAL | 2024 ACTUAL | 2025 BUDGET | 2025 YTD 6/30/2025 | 2025 PROJ | 2026 BUDGET | % Change 2025/26 |
|--|--------------------------|--------------------------|--------------------------|--------------------------|-------------------------|--------------------------|--------------------------|---------------------|
| ADMINISTRATION | 253,543 | 278,362 | 268,976 | 321,556 | 114,294 | 278,217 | 325,245 | 1.15% |
| ASSESSOR | 59,997 | 70,428 | 63,493 | 66,500 | 6,911 | 60,911 | 66,500 | 0.00% |
| VILLAGE CLERK | 170,295 | 168,993 | 204,940 | 197,161 | 89,446 | 198,004 | 234,554 | 18.97% |
| COMMUNITY DEVELOPMENT | 412,113 | 360,539 | 440,743 | 443,548 | 170,332 | 398,591 | 537,648 | 21.22% |
| FINANCE | 498,787 | 465,571 | 544,416 | 684,372 | 367,636 | 664,085 | 627,489 | (8.31%) |
| FIRE PROTECTION | 1,823,022 | 1,957,691 | 2,013,975 | 2,186,932 | 857,056 | 2,190,519 | 2,275,286 | 4.04% |
| INFORMATION TECHNOLOGY | 526,671 | 918,683 | 532,348 | 797,740 | 338,886 | 703,133 | 728,187 | (8.72%) |
| JUDICIAL | 116,899 | 115,394 | 136,951 | 141,253 | 63,393 | 142,554 | 147,233 | 4.23% |
| LEGISLATIVE | 54,178 | 60,942 | 51,869 | 109,824 | 27,687 | 52,391 | 111,036 | 1.10% |
| LAW ENFORCEMENT | 3,835,010 | 4,388,776 | 4,904,708 | 5,000,033 | 2,214,411 | 5,006,567 | 5,105,235 | 2.10% |
| PARKS & RECREATION | 1,177,088 | 1,423,270 | 1,420,810 | 1,551,854 | 594,290 | 1,502,522 | 1,577,734 | 1.67% |
| STREETS | 2,743,742 | 3,097,463 | 2,880,518 | 3,149,166 | 1,369,407 | 2,921,180 | 3,117,836 | (0.99%) |
| MISCELLANEOUS ACCOUNTS | 552,005 | 484,524 | 354,386 | 442,322 | 176,306 | 390,021 | 623,467 | 40.95% |
| <i>Subtotal General Operating Expend.</i> | <i>12,223,350</i> | <i>13,790,636</i> | <i>13,818,133</i> | <i>15,092,261</i> | <i>6,390,055</i> | <i>14,508,694</i> | <i>15,477,450</i> | <i>2.55%</i> |
| DEBT SERVICE | 2,106,203 | 1,973,505 | 2,031,563 | 2,378,892 | 2,171,819 | 2,378,892 | 2,598,195 | 9.22% |
| TOTAL EXPENDITURES | 14,329,553 | 15,764,141 | 15,849,696 | 17,471,153 | 8,561,874 | 16,887,586 | 18,075,645 | 3.46% |

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

| | 2022 ACTUAL | 2023 ACTUAL | 2024 ACTUAL | 2025 BUDGET | 2025 YTD 6/30/2025 | 2025 PROJ | 2026 BUDGET | % Change 2025/26 |
|--|----------------------|----------------------|----------------------|----------------------|-----------------------|----------------------|----------------------|-----------------------|
| ADMINISTRATION | 1.77% | 1.77% | 1.70% | 1.84% | 1.33% | 1.65% | 1.80% | (2.24%) |
| ASSESSOR | 0.42% | 0.45% | 0.40% | 0.38% | 0.08% | 0.36% | 0.37% | (3.34%) |
| VILLAGE CLERK | 1.19% | 1.07% | 1.29% | 1.13% | 1.04% | 1.17% | 1.30% | 14.99% |
| COMMUNITY DEVELOPMENT | 2.88% | 2.29% | 2.78% | 2.54% | 1.99% | 2.36% | 2.97% | 17.16% |
| FINANCE | 3.48% | 2.95% | 3.43% | 3.92% | 4.29% | 3.93% | 3.47% | (11.38%) |
| FIRE PROTECTION | 12.72% | 12.42% | 12.71% | 12.52% | 10.01% | 12.97% | 12.59% | 0.56% |
| INFORMATION TECHNOLOGY | 3.68% | 5.83% | 3.36% | 4.57% | 3.96% | 4.16% | 4.03% | (11.77%) |
| JUDICIAL | 0.82% | 0.73% | 0.86% | 0.81% | 0.74% | 0.84% | 0.81% | 0.75% |
| LEGISLATIVE | 0.38% | 0.39% | 0.33% | 0.63% | 0.32% | 0.31% | 0.61% | (2.28%) |
| LAW ENFORCEMENT | 26.76% | 27.84% | 30.95% | 28.62% | 25.86% | 29.65% | 28.24% | (1.31%) |
| PARKS & RECREATION | 8.21% | 9.03% | 8.96% | 8.88% | 6.94% | 8.90% | 8.73% | (1.73%) |
| STREETS | 19.15% | 19.65% | 18.17% | 18.02% | 15.99% | 17.30% | 17.25% | (4.31%) |
| MISCELLANEOUS ACCOUNTS | 3.85% | 3.07% | 2.24% | 2.53% | 2.06% | 2.31% | 3.45% | 36.24% |
| <i>Subtotal General Operating Expend.</i> | <i>85.30%</i> | <i>87.48%</i> | <i>87.18%</i> | <i>86.38%</i> | <i>74.63%</i> | <i>85.91%</i> | <i>85.63%</i> | <i>(0.88%)</i> |
| DEBT SERVICE | 14.70% | 12.52% | 12.82% | 13.62% | 25.37% | 14.09% | 14.37% | 5.57% |
| TOTAL EXPENDITURES | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% | |

2026 Budget Program Expenditures as % of All

| |
|------------------------|
| ADMINISTRATION |
| ASSESSOR |
| VILLAGE CLERK |
| COMMUNITY DEVELOPMENT |
| FINANCE |
| FIRE PROTECTION |
| INFORMATION TECHNOLOGY |
| JUDICIAL |
| LEGISLATIVE |
| LAW ENFORCEMENT |
| PARKS & RECREATION |
| STREETS |
| MISCELLANEOUS ACCOUNTS |
| DEBT SERVICE |



PROGRAM REVENUE (General & Debt Funds)

| | 2022 ACTUAL | 2023 ACTUAL | 2024 ACTUAL | 2025 BUDGET | 2025 YTD 6/30/2025 | 2025 PROJ | 2026 BUDGET | % Change 2025/26 |
|---|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|---------------------|
| ADMINISTRATION | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| ASSESSOR | 4,870 | 5,030 | 4,118 | 5,000 | 2,182 | 4,333 | 5,000 | 0.00% |
| VILLAGE CLERK | 49,829 | 28,176 | 33,196 | 37,795 | 35,255 | 36,458 | 72,695 | 92.34% |
| COMMUNITY DEVELOPMENT | 550,738 | 261,482 | 266,120 | 360,820 | 121,528 | 265,444 | 450,025 | 24.72% |
| FINANCE | 79,966 | 640,217 | 706,584 | 373,878 | 299,408 | 608,024 | 482,350 | 29.01% |
| FIRE PROTECTION | 207,050 | 180,059 | 146,040 | 175,760 | 38,031 | 150,880 | 236,598 | 34.61% |
| INFORMATION TECHNOLOGY | 29,189 | 408,339 | 1,014 | 197,159 | 1,064 | 1,064 | 113,032 | (42.67%) |
| JUDICIAL | 39,301 | 41,435 | 64,206 | 55,500 | 40,329 | 65,000 | 65,000 | 17.12% |
| LEGISLATIVE | 0 | 0 | 0 | 57,288 | 0 | 0 | 57,288 | 0.00% |
| LAW ENFORCEMENT | 118,523 | 270,301 | 305,919 | 419,708 | 156,635 | 304,453 | 358,280 | (14.64%) |
| PARKS & RECREATION | 243,431 | 309,678 | 303,407 | 423,571 | 123,597 | 265,199 | 398,025 | (6.03%) |
| STREETS | 1,727,291 | 1,805,138 | 1,922,238 | 2,324,724 | 539,770 | 2,153,493 | 2,282,888 | (1.80%) |
| MISCELLANEOUS ACCOUNTS | 151,514 | 136,113 | 102,013 | 260,472 | 0 | 117,500 | 273,410 | 4.97% |
| <i>Subtotal General Fund Program Rev</i> | <i>3,201,702</i> | <i>4,085,968</i> | <i>3,854,855</i> | <i>4,691,675</i> | <i>1,357,798</i> | <i>3,971,849</i> | <i>4,794,591</i> | <i>2.19%</i> |
| DEBT SERVICE | 70,775 | 128,240 | 287,410 | 366,599 | 48,966 | 214,100 | 410,605 | 12.00% |
| TOTAL | 3,272,477 | 4,214,208 | 4,142,265 | 5,058,274 | 1,406,764 | 4,185,949 | 5,205,196 | 2.90% |

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

| | 2022 ACTUAL | 2023 ACTUAL | 2024 ACTUAL | 2025 BUDGET | 2025 YTD 6/30/2025 | 2025 PROJ | 2026 BUDGET | % Change 2025/26 |
|---|-------------------------|-------------------------|-------------------------|-------------------------|-----------------------|-------------------------|-------------------------|---------------------|
| ADMINISTRATION | 49,339 | 47,015 | 54,817 | 72,029 | 7,669 | 62,821 | 73,440 | 1.96% |
| ASSESSOR | 10,728 | 11,046 | 12,101 | 13,776 | 317 | 12,775 | 13,887 | 0.80% |
| VILLAGE CLERK | 23,443 | 23,784 | 35,001 | 35,698 | 3,636 | 36,477 | 36,548 | 2.38% |
| COMMUNITY DEVELOPMENT | (26,976) | 16,731 | 35,588 | 18,531 | 3,275 | 30,065 | 19,785 | 6.77% |
| FINANCE | 81,503 | (29,498) | (33,050) | 69,551 | 4,578 | 12,659 | 32,772 | (52.88%) |
| FIRE PROTECTION | 314,468 | 300,242 | 380,685 | 450,503 | 54,957 | 460,550 | 460,336 | 2.18% |
| INFORMATION TECHNOLOGY | 96,810 | 86,197 | 108,286 | 134,530 | 22,668 | 158,527 | 138,902 | 3.25% |
| JUDICIAL | 15,101 | 12,492 | 14,825 | 19,209 | 1,548 | 17,512 | 18,568 | (3.33%) |
| LEGISLATIVE | 10,543 | 10,293 | 10,571 | 11,768 | 1,858 | 11,830 | 12,136 | 3.13% |
| LAW ENFORCEMENT | 723,228 | 695,610 | 937,233 | 1,025,993 | 138,077 | 1,061,737 | 1,071,863 | 4.47% |
| PARKS & RECREATION | 181,690 | 188,086 | 227,727 | 252,735 | 31,584 | 279,388 | 266,378 | 5.40% |
| STREETS | 197,801 | 218,274 | 195,297 | 184,675 | 55,669 | 173,344 | 188,531 | 2.09% |
| MISCELLANEOUS ACCOUNTS | 158,412 | 14,573 | 81,451 | 43,194 | 103,029 | 37,164 | 79,297 | 83.58% |
| <i>Subtotal General Undesignated Rev</i> | <i>1,836,089</i> | <i>1,594,845</i> | <i>2,060,533</i> | <i>2,332,191</i> | <i>428,863</i> | <i>2,354,849</i> | <i>2,412,444</i> | <i>3.44%</i> |
| DEBT SERVICE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| TOTAL | 1,836,089 | 1,594,845 | 2,060,533 | 2,332,191 | 428,863 | 2,354,849 | 2,412,444 | 3.44% |

LEVY TO BALANCE BY PROGRAM (General & Debt Funds)

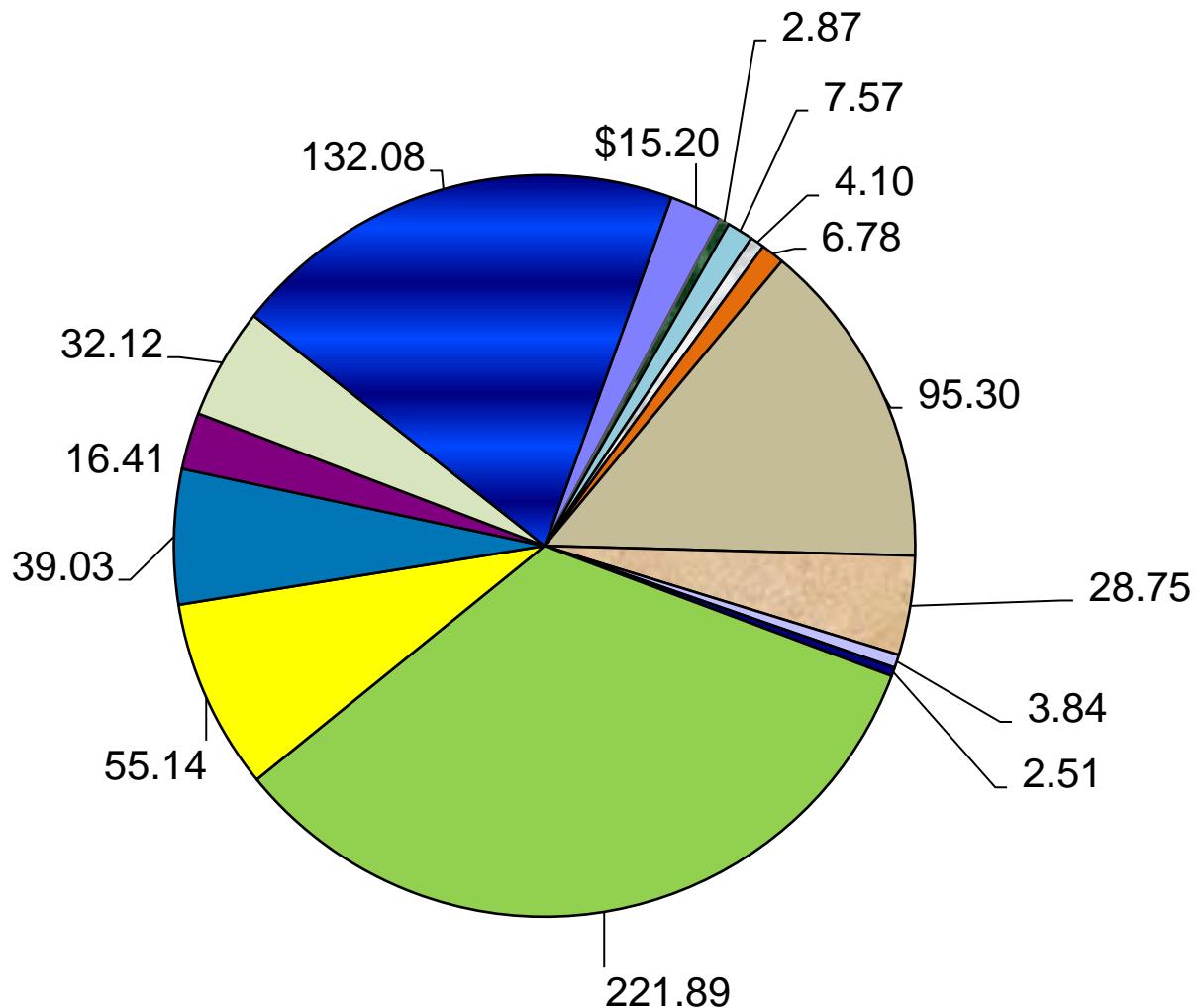
| | 2022 ACTUAL | 2023 ACTUAL | 2024 ACTUAL | 2025 BUDGET | 2025 YTD 6/30/2025 | 2025 PROJ | 2026 BUDGET | % Change 2025/26 |
|---|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|---------------------|
| ADMINISTRATION | 204,204 | 231,347 | 214,159 | 249,527 | 106,625 | 215,396 | 251,805 | 0.91% |
| ASSESSOR | 44,399 | 54,352 | 47,275 | 47,724 | 4,412 | 43,802 | 47,613 | (0.23%) |
| VILLAGE CLERK | 97,023 | 117,033 | 136,742 | 123,668 | 50,555 | 125,069 | 125,311 | 1.33% |
| COMMUNITY DEVELOPMENT | (111,649) | 82,326 | 139,035 | 64,197 | 45,530 | 103,082 | 67,838 | 5.67% |
| FINANCE | 337,318 | (145,148) | (129,118) | 240,943 | 63,650 | 43,402 | 112,367 | (53.36%) |
| FIRE PROTECTION | 1,301,504 | 1,477,390 | 1,487,250 | 1,560,669 | 764,068 | 1,579,089 | 1,578,352 | 1.13% |
| INFORMATION TECHNOLOGY | 400,672 | 424,147 | 423,049 | 466,051 | 315,154 | 543,542 | 476,253 | 2.19% |
| JUDICIAL | 62,497 | 61,467 | 57,919 | 66,544 | 21,516 | 60,042 | 63,665 | (4.33%) |
| LEGISLATIVE | 43,635 | 50,649 | 41,298 | 40,768 | 25,829 | 40,561 | 41,612 | 2.07% |
| LAW ENFORCEMENT | 2,993,259 | 3,422,865 | 3,661,556 | 3,554,332 | 1,919,699 | 3,640,377 | 3,675,093 | 3.40% |
| PARKS & RECREATION | 751,967 | 925,506 | 889,676 | 875,548 | 439,109 | 957,935 | 913,331 | 4.32% |
| STREETS | 818,650 | 1,074,051 | 762,982 | 639,767 | 773,968 | 594,343 | 646,417 | 1.04% |
| MISCELLANEOUS ACCOUNTS | 654,747 | 70,568 | 316,012 | 147,406 | 1,431,297 | 126,360 | 271,815 | 84.40% |
| <i>Subtotal General Operating Levy</i> | <i>7,598,227</i> | <i>7,846,554</i> | <i>8,047,835</i> | <i>8,077,145</i> | <i>5,961,413</i> | <i>8,073,000</i> | <i>8,271,470</i> | <i>2.41%</i> |
| DEBT SERVICE | 1,865,064 | 1,758,307 | 1,772,250 | 2,012,293 | 2,012,293 | 2,012,293 | 2,187,590 | 8.71% |
| TOTAL | 9,463,291 | 9,604,861 | 9,820,085 | 10,089,438 | 7,973,706 | 10,085,293 | 10,459,060 | 3.66% |

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

| DEPARTMENT | 2024 BUDGET | | 2025 BUDGET | | | 2026 BUDGET | | |
|---------------------------------|-------------------|-----------------|-------------------|----------------|-----------------|-------------------|----------------|-----------------|
| ADMINISTRATION | \$ 247,826 | \$ 17.54 | \$ 249,527 | 2.36% | \$ 15.94 | \$ 251,805 | 2.29% | \$ 15.20 |
| ASSESSOR | 48,868 | 3.46 | 47,724 | 0.45% | 3.05 | 47,613 | 0.43% | 2.87 |
| VILLAGE CLERK | 141,552 | 10.02 | 123,668 | 1.17% | 7.90 | 125,311 | 1.14% | 7.57 |
| COMMUNITY DEVELOPMENT | 49,869 | 3.53 | 64,197 | 0.61% | 4.10 | 67,838 | 0.62% | 4.10 |
| FINANCE | 334,243 | 23.65 | 240,943 | 2.28% | 15.39 | 112,367 | 1.02% | 6.78 |
| FIRE PROTECTION | 1,427,353 | 101.01 | 1,560,669 | 14.77% | 99.70 | 1,578,352 | 14.36% | 95.30 |
| INFORMATION TECHNOLOGY | 442,833 | 31.34 | 466,051 | 4.41% | 29.77 | 476,253 | 4.33% | 28.75 |
| JUDICIAL | 67,319 | 4.76 | 66,544 | 0.63% | 4.25 | 63,665 | 0.58% | 3.84 |
| LEGISLATIVE | 41,980 | 2.97 | 40,768 | 0.39% | 2.60 | 41,612 | 0.38% | 2.51 |
| LAW ENFORCEMENT | 3,547,129 | 251.01 | 3,554,332 | 33.64% | 227.06 | 3,675,093 | 33.44% | 221.89 |
| PARKS & RECREATION | 878,890 | 62.20 | 875,548 | 8.29% | 55.93 | 913,331 | 8.31% | 55.14 |
| STREETS | 669,256 | 47.36 | 639,767 | 6.05% | 40.87 | 646,417 | 5.88% | 39.03 |
| MISCELLANEOUS ACCOUNTS | 156,447 | 11.07 | 147,406 | 1.40% | 9.42 | 271,815 | 2.47% | 16.41 |
| TID (Estimated Village Portion) | 531,893 | 37.64 | 476,962 | 4.51% | 30.47 | 532,032 | 4.84% | 32.12 |
| DEBT SERVICE | 1,772,250 | 125.41 | 2,012,293 | 19.04% | 128.55 | 2,187,590 | 19.90% | 132.08 |
| TOTAL | 10,357,709 | \$732.97 | 10,566,400 | 100.00% | \$675.02 | 10,991,092 | 100.00% | \$663.61 |

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 |



**VILLAGE OF FOX CROSSING REVENUE SUMMARY
ALL FUNDS**

REVENUES

| FUND | 2022 ACTUAL | 2023 ACTUAL | 2024 ACTUAL | 2025 BUDGET | 2025 YTD 6/30/2025 | 2025 PROJ | 2026 BUDGET | % Change 2025/26 | \$ Change 2025/26 |
|----------------------------------|-------------------|-------------------|-------------------|-------------------|-----------------------|-------------------|-------------------|---------------------|----------------------|
| General Fund (101) | 12,636,018 | 13,480,677 | 13,967,249 | 15,092,261 | 7,745,661 | 14,393,281 | 15,477,450 | 2.55% | 385,189 |
| SRF: Garbage/Recycling (201) | 143,352 | 1,481,090 | 1,569,289 | 1,541,354 | 1,482,338 | 1,552,896 | 1,771,095 | 14.91% | 229,741 |
| SRF: Per Capita Grant (204) | 21,413 | 17,260 | 19,043 | 19,200 | 22,486 | 22,486 | 19,200 | 0.00% | - |
| SRF: Donations (205) | 98,052 | 322,351 | 219,487 | 130,881 | 114,590 | 243,760 | 139,100 | 6.28% | 8,219 |
| SRF: TIF #1 (211) | 516,279 | 527,751 | 422,648 | 419,769 | 425,993 | 430,769 | 457,550 | 9.00% | 37,781 |
| SRF: TIF #2 (212) | 170,902 | 436,424 | 367,227 | 145,549 | 153,769 | 161,728 | 229,597 | 57.75% | 84,048 |
| SRF: TIF #3 (213) | 1,207,994 | 1,137,901 | 1,206,319 | 1,035,860 | 1,050,321 | 1,101,273 | 915,541 | (11.62%) | (120,319) |
| SRF: TIF #4 (214) | 6,601 | 6,083 | 8,005 | 4,041 | 4,423 | 4,870 | 5,251 | 29.94% | 1,210 |
| SRF: TIF #5 (215) | - | 69 | 1,838 | 100,594 | 102,846 | 104,104 | 112,012 | 11.35% | 11,418 |
| Debt Service Fund (301) | 1,935,839 | 1,886,547 | 2,059,660 | 2,378,892 | 2,061,259 | 2,226,393 | 2,598,195 | 9.22% | 219,303 |
| Debt Service Fund-TIF #1 (311) | 40,034 | 33,382 | 37,450 | 41,475 | 41,919 | 41,980 | 40,425 | (2.53%) | (1,050) |
| Debt Service Fund-TIF #2 (312) | 248,150 | 17,827 | 91,989 | 245,675 | 246,827 | 247,192 | 244,150 | (0.62%) | (1,525) |
| Debt Service Fund-TIF #3 (313) | 18,300 | 5,644 | 17,622 | 18,300 | 18,306 | 18,440 | 200,525 | 995.77% | 182,225 |
| Debt Service Fund-TIF #5 (315) | | | | - | - | 43,864 | 68,500 | 100.00% | 68,500 |
| Capital Projects Fund (401) | 94,625 | 2,562,208 | 3,025,640 | 4,927,000 | 124,784 | 2,558,371 | 4,079,600 | (17.20%) | (847,400) |
| Equipment Replacement Fund (402) | 8,855 | 1,687,460 | 1,584,629 | 1,936,239 | 163,485 | 1,450,392 | 1,424,313 | (26.44%) | (511,926) |
| CPF: Grants (410) | - | - | - | - | - | - | - | 0.00% | - |
| CPF: TIF #1 (411) | 9 | - | - | - | - | - | - | 0.00% | - |
| CPF: TIF #2 (412) | 1,122 | - | - | - | - | - | - | 0.00% | - |
| CPF: TIF #3 (413) | 38 | - | - | - | - | - | - | 0.00% | - |
| CPF: TIF #5 (415) | | | | 1,712,000 | 2,445 | 1,592,999 | 60,000 | (96.50%) | (1,652,000) |
| Water Utility (611) | 1,639,382 | 6,889,400 | 10,671,998 | 10,669,831 | 2,290,766 | 6,595,645 | 8,339,241 | (21.84%) | (2,330,590) |
| Sewer Utility (612) | 1,544,374 | 5,925,925 | 5,893,554 | 10,201,489 | 1,951,788 | 5,984,711 | 5,037,305 | (50.62%) | (5,164,184) |
| Stormwater Utility (613) | 801,392 | 3,187,121 | 4,654,884 | 5,931,647 | 1,099,962 | 3,882,138 | 5,320,101 | (10.31%) | (611,546) |
| GRAND TOTAL BUDGET | 21,132,731 | 39,605,120 | 45,818,530 | 56,552,057 | 19,103,968 | 42,657,292 | 46,539,151 | (17.71%) | (10,012,906) |

**VILLAGE OF FOX CROSSING EXPENDITURE SUMMARY
ALL FUNDS**

EXPENDITURES

| FUND | 2022 ACTUAL | 2023 ACTUAL | 2024 ACTUAL | 2025 BUDGET | 2025 YTD 6/30/2025 | 2025 PROJ | 2026 BUDGET | % Change 2025/26 | \$ Change 2025/26 |
|----------------------------------|-------------------|-------------------|-------------------|-------------------|-----------------------|-------------------|-------------------|---------------------|----------------------|
| General Fund (101) | 12,224,723 | 13,742,283 | 13,819,971 | 15,092,261 | 6,390,055 | 14,508,694 | 15,477,450 | 2.55% | 385,189 |
| SRF: Garbage/Recycling (201) | 863,372 | 1,261,485 | 1,615,159 | 1,541,354 | 591,413 | 1,451,173 | 1,771,095 | 14.91% | 229,741 |
| SRF: Per Capita Grant (204) | - | 17,260 | 19,043 | 19,200 | - | 22,486 | 19,200 | 0.00% | - |
| SRF: Donations (205) | 12,462 | 154,407 | 12,627 | 107,166 | 24,198 | 165,618 | 154,744 | 44.40% | 47,578 |
| SRF: TIF #1 (211) | 523,581 | 525,707 | 424,660 | 397,552 | 150 | 397,549 | 422,375 | 6.24% | 24,823 |
| SRF: TIF #2 (212) | 188,143 | 181,222 | 182,961 | 135,411 | 841 | 136,098 | 148,223 | 9.46% | 12,812 |
| SRF: TIF #3 (213) | 815,779 | 722,506 | 734,028 | 593,666 | 7,757 | 585,825 | 633,685 | 6.74% | 40,019 |
| SRF: TIF #4 (214) | 150 | 379 | 398 | 610 | 150 | 606 | 610 | 0.00% | - |
| SRF: TIF #5 (215) | - | 7,514 | 9,033 | 91,332 | 519 | 91,697 | 128,104 | 40.26% | 36,772 |
| Debt Service Fund (301) | 2,106,203 | 1,973,505 | 2,031,563 | 2,378,892 | 2,171,819 | 2,378,892 | 2,598,195 | 9.22% | 219,303 |
| Debt Service Fund-TIF #1 (311) | 43,045 | 43,425 | 37,450 | 41,475 | 38,500 | 41,475 | 40,425 | (2.53%) | (1,050) |
| Debt Service Fund-TIF #2 (312) | 269,450 | 286,100 | 251,200 | 245,675 | 231,950 | 231,950 | 244,150 | (0.62%) | (1,525) |
| Debt Service Fund-TIF #3 (313) | 9,150 | 18,300 | 18,300 | 18,300 | 9,150 | 9,150 | 200,525 | 995.77% | 182,225 |
| Debt Service Fund-TIF #5 (315) | | | | - | - | - | 68,500 | 100.00% | 68,500 |
| Capital Projects Fund (401) | 1,173,863 | 2,019,983 | 4,610,366 | 4,927,000 | 643,813 | 4,107,044 | 4,079,600 | (17.20%) | (847,400) |
| Equipment Replacement Fund (402) | 190,952 | 1,175,036 | 927,172 | 1,936,239 | 848,411 | 1,105,433 | 953,873 | (50.74%) | (982,366) |
| CPF: Grants (410) | - | - | - | - | - | - | - | 0.00% | - |
| CPF: TIF #1 (411) | 278 | - | - | - | - | - | - | 0.00% | - |
| CPF: TIF #2 (412) | - | - | - | - | - | - | - | 0.00% | - |
| CPF: TIF #3 (413) | - | - | - | - | - | - | - | 0.00% | - |
| CPF: TIF #5 (415) | | | | 1,712,000 | 1,205,896 | 1,492,999 | 60,000 | (96.50%) | (1,652,000) |
| Water Utility (611) | 2,120,403 | 6,298,532 | 6,405,945 | 10,669,831 | 3,446,439 | 10,474,488 | 8,339,241 | (21.84%) | (2,330,590) |
| Sewer Utility (612) | 1,573,517 | 4,666,121 | 4,405,600 | 10,201,489 | 3,423,329 | 9,908,153 | 5,036,857 | (50.63%) | (5,164,632) |
| Stormwater Utility (613) | 451,901 | 1,523,512 | 1,857,294 | 5,931,647 | 866,959 | 5,039,825 | 5,301,984 | (10.62%) | (629,663) |
| GRAND TOTAL BUDGET | 22,566,972 | 34,617,277 | 37,362,769 | 56,041,100 | 19,901,349 | 52,149,155 | 45,678,836 | (18.49%) | (10,362,264) |

Please note that all cash flow is budgeted as a revenue and expense, even if it is not. For Budget Adoption and Budget Publication purposes, it is not listed, if it is not an actual revenue or expense. Examples would include the use of fund balance or the payment of debt principal for the utility funds.

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.

2025 Program Accomplishments:

- 1 In 2025, 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.

2026 Program Goals & Objectives:

- 1 Implement and administer the 2026 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 | 2022 | 2023 | 2024 | 2025 | 2025 YTD | 2025 | 2026 | % Change |
|--------------------|-------------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|--------------|
| | | ACTUAL | ACTUAL | ACTUAL | BUDGET | 06/30/25 | PROJ | BUDGET | 2025/26 |
| 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 | 0.00% |
| | <i>Undesignated Rev. to Balance</i> | <i>49,339</i> | <i>47,015</i> | <i>54,817</i> | <i>72,029</i> | <i>7,669</i> | <i>62,821</i> | <i>73,440</i> | <i>1.96%</i> |
| | <i>LEVY to Balance</i> | <i>204,204</i> | <i>231,347</i> | <i>214,159</i> | <i>249,527</i> | <i>106,625</i> | <i>215,396</i> | <i>251,805</i> | <i>0.91%</i> |
| | TOTAL REVENUE: | 253,543 | 278,362 | 268,976 | 321,556 | 114,294 | 278,217 | 325,245 | 1.15% |

EXPENDITURES:

| ACCOUNT NUMBER | ACCOUNT | 2022 | 2023 | 2024 | 2025 | 2025 YTD | 2025 | 2026 | % Change |
|--------------------|-------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|--------------|
| | | ACTUAL | ACTUAL | ACTUAL | BUDGET | 06/30/25 | PROJ | BUDGET | 2025/26 |
| 101-5100-522.02-15 | LEGAL COUNSEL - General | 37,388 | 41,909 | 30,993 | 55,000 | 11,944 | 35,000 | 55,000 | 0.00% |
| 101-5100-523.02-15 | LEGAL COUNSEL - Labor | 1,386 | 5,355 | 3,071 | 15,000 | 767 | 1,500 | 15,000 | 0.00% |
| | LEGAL-GENERAL | 38,774 | 47,264 | 34,063 | 70,000 | 12,711 | 36,500 | 70,000 | 0.00% |

EXPENDITURES:

| ACCOUNT NUMBER | ACCOUNT | 2022 | 2023 | 2024 | 2025 | 2025 YTD | 2025 | 2026 | % Change |
|--------------------|--------------------------|---------|---------|---------|---------|----------|---------|---------|-----------|
| | | ACTUAL | ACTUAL | ACTUAL | BUDGET | 06/30/25 | PROJ | BUDGET | 2025/26 |
| 101-5100-530.01-10 | SALARIED | 122,024 | 130,002 | 136,854 | 143,584 | 63,279 | 143,529 | 143,528 | (0.04%) |
| 101-5100-530.01-20 | HOURLY/NON-REPRESENTED | 9,506 | 10,587 | 11,777 | 12,433 | 5,623 | 12,437 | 12,436 | 0.02% |
| 101-5100-530.01-21 | HOURLY OT/NON-REPR | 75 | 52 | 371 | 0 | 47 | 47 | 0 | 0.00% |
| 101-5100-530.01-22 | HOURLY/NON-REPR./P.T. | 0 | 0 | 0 | 1,800 | 0 | 0 | 0 | (100.00%) |
| 101-5100-530.01-31 | FICA | 9,694 | 10,428 | 11,008 | 11,666 | 5,106 | 11,529 | 11,654 | (0.10%) |
| 101-5100-530.01-32 | WI RETIREMENT | 8,555 | 9,584 | 10,285 | 10,843 | 4,792 | 10,843 | 11,229 | 3.56% |
| 101-5100-530.01-51 | MEDICAL INSURANCE | 20,078 | 22,802 | 27,088 | 29,202 | 13,031 | 29,232 | 29,921 | 2.46% |
| 101-5100-530.01-52 | DENTAL INSURANCE | 1,100 | 1,217 | 1,356 | 1,357 | 606 | 1,363 | 1,357 | 0.00% |
| 101-5100-530.01-53 | GROUP LIFE/DISAB INS | 939 | 995 | 1,021 | 1,022 | 430 | 1,043 | 1,053 | 3.03% |
| 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 | 286 | 0 | 0 | 0 | 0 | 0.00% |
| 101-5100-600.02-12 | EMPLOYEE ASSISTANCE PROG | 4,100 | 4,220 | 4,456 | 4,590 | 4,485 | 4,485 | 4,700 | 2.40% |
| 101-5100-530.02-17 | EQUIP RENTAL/CONTRACTED | 2,676 | 2,317 | 2,673 | 0 | 0 | 0 | 0 | 0.00% |
| 101-5100-530.02-40 | REPAIR/MAINT SERV/OTHER | 1,179 | 1,338 | 2,265 | 2,220 | 497 | 2,220 | 2,220 | 0.00% |

EXPENDITURES: (cont.)

| ACCOUNT NUMBER | ACCOUNT | 2022 | 2023 | 2024 | 2025 | 2025 YTD | 2025 06/30/25 | 2025 PROJ | 2026 BUDGET | % Change 2025/26 |
|--------------------|----------------------------------|----------------|----------------|----------------|----------------|----------------|------------------|----------------|----------------|---------------------|
| | | ACTUAL | ACTUAL | ACTUAL | BUDGET | | | | | |
| 101-5100-530.03-10 | OFFICE EQ/SUPPLIES & EXP | 1,053 | 145 | 671 | 540 | 39 | 500 | 540 | 540 | 0.00% |
| 101-5100-530.03-20 | SUBSCRIPTIONS & DUES | 1,321 | 1,625 | 1,540 | 2,149 | 865 | 2,149 | 2,149 | 2,149 | 0.00% |
| 101-5100-530.03-30 | MILEAGE/MEALS/LODGING | 45 | 324 | 431 | 2,210 | 319 | 750 | 2,210 | 2,210 | 0.00% |
| 101-5100-530.03-35 | TRAINING | 245 | 310 | 265 | 1,990 | 1,424 | 500 | 1,990 | 1,990 | 0.00% |
| 101-5100-530.03-41 | POSTAGE | 2 | 9 | 21 | 35 | 0 | 25 | 35 | 35 | 0.00% |
| 101-5100-530.03-43 | EMPLOYEE RECOGNITION | 2,002 | 1,857 | 2,500 | 2,800 | 314 | 2,500 | 2,800 | 2,800 | 0.00% |
| 101-5100-530.03-97 | RISK MANAGEMENT | 2,731 | 1,827 | 3,113 | 6,900 | 726 | 4,000 | 6,900 | 6,900 | 0.00% |
| 101-5100-600.03-13 | NEWSLETTER/Printing | 5,864 | 7,839 | 6,600 | 6,800 | 0 | 6,500 | 6,800 | 6,800 | 0.00% |
| 101-5100-600.03-98 | PERSONNEL RECRUITMENT | 13,000 | 1,040 | 2,271 | 1,350 | 0 | 0 | 1,350 | 1,350 | 0.00% |
| 101-5100-530.09-42 | TRANSFER TO REPLACEMENT FUND-402 | 8,580 | 22,580 | 8,065 | 8,065 | 0 | 8,065 | 12,373 | 12,373 | 53.42% |
| | ADMINISTRATION | 214,769 | 231,098 | 234,913 | 251,556 | 101,583 | 241,717 | 255,245 | | 1.47% |
| | TOTAL EXPENDITURES | 253,543 | 278,362 | 268,976 | 321,556 | 114,294 | 278,217 | 325,245 | | 1.15% |

NOTES:

- 1 **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.
- 2 **101-5100-530.01-20 Hourly/Non-Represented:**
Deputy Clerk/Confidential Administrative Assistant wage split is 57% Clerk, 28% Admin, 10% Utility, 5% Storm Utility.
- 3 **101-5100-530.02-40 Repair & Maintenance** includes estimated costs for the color copier, copier maintenance contract ends 12/31/25.
- 4 **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.
- 5 **101-5100-530.03-43 Employee Recognition/Awards** - This account is for employee recognition.
- 6 **101-5100-530.03-97 Risk Management** - Group Safety & Wellness Management Program Costs.
- 7 **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 314 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 | 2022 | 2023 | 2024 | 2025 | 2025 YTD | 2025 | 2026 | % Change |
|--------------------|-------------------------------------|---------------|---------------|---------------|---------------|--------------|---------------|---------------|----------------|
| | | ACTUAL | ACTUAL | ACTUAL | BUDGET | 06/30/25 | PROJ | BUDGET | 2025/26 |
| 101-5100-461.03-00 | REAL ESTATE INQUIRY FEES | 4,870 | 5,030 | 4,118 | 5,000 | 2,182 | 4,333 | 5,000 | 0.00% |
| 101-5100-491.04-01 | TRANSFER FROM CAPITAL PROJECTS | 0 | 0 | 0 | 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) | 4,870 | 5,030 | 4,118 | 5,000 | 2,182 | 4,333 | 5,000 | 0.00% |
| | <i>Undesignated Rev. to Balance</i> | <i>10,728</i> | <i>11,046</i> | <i>12,101</i> | <i>13,776</i> | <i>317</i> | <i>12,775</i> | <i>13,887</i> | <i>0.80%</i> |
| | <i>LEVY to Balance</i> | <i>44,399</i> | <i>54,352</i> | <i>47,275</i> | <i>47,724</i> | <i>4,412</i> | <i>43,802</i> | <i>47,613</i> | <i>(0.23%)</i> |
| | TOTAL REVENUE: | 59,997 | 70,428 | 63,493 | 66,500 | 6,911 | 60,911 | 66,500 | 0.00% |

EXPENDITURES:

| ACCOUNT NUMBER | ACCOUNT | 2022 | 2023 | 2024 | 2025 | 2025 YTD | 2025 | 2026 | % Change |
|--------------------|--------------------------|---------------|---------------|---------------|---------------|--------------|---------------|---------------|--------------|
| | | ACTUAL | ACTUAL | ACTUAL | BUDGET | 06/30/25 | PROJ | BUDGET | 2025/26 |
| 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 | 59,997 | 70,428 | 63,493 | 66,500 | 6,911 | 60,911 | 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 | 59,997 | 70,428 | 63,493 | 66,500 | 6,911 | 60,911 | 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 3 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 and Wisconsin Elections Commission. 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, assembles and distributes all Village meeting materials to Board Members, staff, media, etc.
- 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, Deeds, Easements, 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/vape, mobile home parks, mechanical amusements, mobile food vendors, special events, transient merchants, secondhand dealers and others
- 12 Issue Bar Operator (bartender) licenses, create all photo identifications for operators, election officials, Village employees, transient merchants, etc.
- 13 Conduct Village elections and report election results to Winnebago County & Wisconsin Elections Commission; 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, Board of Review, Assessor, Fee & Bond Schedules, 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
- 22 Handles all paperwork for temporary tent permits and firework display permits for Fire Department

2025 Program Accomplishments:

- 1 Clerk maintained certification to administer elections by utilizing training opportunities by the WI Elections Commission & Wisconsin Municipal Clerk's Association; ensured training requirements were met for chief inspectors' certification, and regular inspectors to work elections and comply with state statutes
- 2 Clerk & Deputy Clerk maintained Certification as Wisconsin Certified Municipal Clerks (WCMC), completed other continuing education, planned, led & attended District meetings, attended WMCA Clerk's Conference, completed multiple webinars, attended first Wisconsin Elections Commission conference, & UW-Green Bay Master Academy
- 3 Clerk & Deputy Clerk maintained Certification as a Certified Municipal Clerk (CMC) through the International Institute of Municipal Clerks (IIMC).
- 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, residents, & media
- 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 Navigated a higher than expected turnout election in February and April. 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 2025 Elections
- 12 Worked with dozens 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, day prior set up, and day after take down of Badger Books with church staff, assisted election workers with polling place setup plans; worked with Street Department for equipment delivery & pick up, 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 rewriting and updating Ordinances, fee schedule, etc.
- 21 Worked with Department Heads and Staff on maintaining 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,
- 23 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

2025 Program Accomplishments (cont.):

- 24 Filed Scholarship Application to receive scholarship for 2025 Clerk's Conference. Received scholarship to pay for Clerk's conference and hotel fees for the second year in a row!
- 25 Stayed current on all election legislation including new voter ID requirements, observer rules, dropboxes, absentee ballot certificate envelopes, election officials, election funds, political party nominations, etc.
- 26 Processed all tax exempt properties, contacted property owners, received payments, submitted report to WI DOR.
- 27 Assisted in onboarding one new Village Board member, ordering all necessary nameplates/supplies, updating all directories, website, etc.
- 28 Clerk has taken on responsibility of depositing funds from the employee breakroom and keeping it stocked with snacks, soda, water, utensils, supplies, etc.
- 29 Compiled 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 Compiled copies of approved minutes for all Village commissions/committees printed and maintained to comply with State Statute
- 31 Managed voting at assisted living facilities throughout the Village for each election to comply with state statute, coordinating with directors, posting notices, educating deputies and voters each election

2026 Program Goals & Objectives:

- 1 Complete further education towards Clerk & Deputy Clerk's WMCA advanced certification (WCPC) and IIMC's advanced certification (MMC) and keep up-to-date with all new laws and procedures for elections, licensing, redistricting, etc.
- 2 Per state statutes, track training hours in 2-year period for election inspectors, and chief inspectors who must retain certification to run the polling places
- 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
- 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 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 Replace multiple Badger Books with newer models to replace broken or not functioning books. Complete inventory, relabeling, pairing and coordinating with old models, etc.
- 11 Complete in-person Board of Review training with all Board of Review members to prepare more effectively for 2026 Board of Review process.
- 12 Write detailed script for Board of Review Chairman to reduce resident questions during BOR hearings and keep meeting moving along efficiently.
- 13 Create quick reference pollworker guides to use at polling places to answer common questions, give troubleshooting advice, etc.
- 14 Create online training option for pollworkers who are unable to attend in-person pollworker training.
- 15 Rewrite Massage/Reflexology Ordinance with Police Department.
- 16 Create Farmer's Market permit and coordinating ordinance to follow other local municipalities.

REVENUES:

| ACCOUNT NUMBER | ACCOUNT | 2022 | 2023 | 2024 | 2025 | 2025 YTD | 2025 | 2026 | % Change |
|--------------------|--|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| | | ACTUAL | ACTUAL | ACTUAL | BUDGET | 06/30/25 | PROJ | BUDGET | 2025/26 |
| CLERK | | | | | | | | | |
| 101-5100-440.01-01 | LIQUOR & MALT BEV LIC | 32,725 | 16,335 | 16,215 | 25,800 | 26,000 | 26,000 | 25,200 | (2.33%) |
| 101-5100-440.01-02 | AMUSEMENT/SPECIAL EVENT LICENSE | 1,250 | 1,650 | 1,700 | 2,000 | 1,950 | 1,950 | 1,675 | (16.25%) |
| 101-5100-440.01-03 | CIGARETTE LICENSE | 800 | 900 | 1,000 | 900 | 1,100 | 1,100 | 900 | 0.00% |
| 101-5100-440.01-04 | BAR OPERATORS LICENSE | 11,684 | 3,439 | 10,887 | 4,600 | 1,797 | 3,000 | 10,625 | 130.98% |
| 101-5100-440.01-05 | MOBILE HOME PARK LICENSE | 720 | 700 | 700 | 700 | 700 | 700 | 700 | 0.00% |
| 101-5100-440.01-09 | OTHER BUSINESS LICENSES | 1,330 | 1,869 | 1,430 | 2,420 | 2,443 | 2,443 | 2,220 | (8.26%) |
| 101-5100-461.04-00 | LICENSE PUBLICATION FEES | 1,320 | 1,320 | 1,265 | 1,375 | 1,265 | 1,265 | 1,375 | 0.00% |
| | Clerk Subtotal (Program Revenues) | 49,829 | 26,213 | 33,196 | 37,795 | 35,255 | 36,458 | 42,695 | 12.96% |

ELECTIONS

| | | | | | | | | | |
|-------------------------------|--|----------------|----------------|----------------|----------------|---------------|----------------|----------------|----------------|
| 101-5100-431.09-00 | FEDERAL GRANT - CLERK | 0 | 1,963 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| 101-5200-492.09-00 | TRANSFER ASSIGNED BALANCE - CLK | 0 | 0 | 0 | 0 | 0 | 0 | 30,000 | 100.00% |
| | Elections Subtotal (Program Revenues) | 0 | 1,963 | 0 | 0 | 0 | 0 | 30,000 | 100.00% |
| Total Program Revenues | | | | | | | | | |
| | Total Program Revenues | 49,829 | 28,176 | 33,196 | 37,795 | 35,255 | 36,458 | 72,695 | 92.34% |
| | <i>Undesignated Rev. to Balance</i> | <i>23,443</i> | <i>23,784</i> | <i>35,001</i> | <i>35,698</i> | <i>3,636</i> | <i>36,477</i> | <i>36,548</i> | <i>2.38%</i> |
| | <i>LEVY to Balance</i> | <i>97,023</i> | <i>117,033</i> | <i>136,742</i> | <i>123,668</i> | <i>50,555</i> | <i>125,069</i> | <i>125,311</i> | <i>1.33%</i> |
| | TOTAL REVENUE: | 170,295 | 168,993 | 204,940 | 197,161 | 89,446 | 198,004 | 234,554 | 18.97% |

EXPENDITURES:

| ACCOUNT NUMBER | ACCOUNT | 2022 | 2023 | 2024 | 2025 | 2025 YTD | 2025 | 2026 | % Change |
|--------------------|-------------------------|--------|--------|--------|--------|----------|--------|--------|----------|
| | | ACTUAL | ACTUAL | ACTUAL | BUDGET | 06/30/25 | PROJ | BUDGET | 2025/26 |
| CLERK | | | | | | | | | |
| 101-5100-540.01-10 | SALARIED | 44,508 | 50,399 | 51,936 | 56,224 | 25,495 | 56,237 | 55,021 | (2.14%) |
| 101-5100-540.01-20 | HOURLY/NON-REPRESENTED | 30,029 | 31,758 | 35,333 | 37,301 | 16,868 | 37,310 | 37,309 | 0.02% |
| 101-5100-540.01-21 | HOURLY OT/NON-REPR | 575 | 157 | 1,113 | 673 | 141 | 673 | 1,013 | 50.52% |
| 101-5100-540.01-31 | FICA | 5,501 | 5,968 | 6,422 | 6,723 | 2,824 | 6,725 | 6,638 | (1.26%) |
| 101-5100-540.01-32 | WI RETIREMENT | 4,884 | 5,612 | 6,102 | 6,547 | 2,954 | 6,548 | 6,721 | 2.66% |
| 101-5100-540.01-51 | MEDICAL INSURANCE | 21,556 | 24,880 | 32,700 | 35,287 | 15,729 | 35,223 | 36,113 | 2.34% |
| 101-5100-540.01-52 | DENTAL INSURANCE | 532 | 512 | 820 | 820 | 813 | 1,643 | 1,721 | 109.88% |
| 101-5100-540.01-53 | GROUP LIFE/DISAB INS | 578 | 655 | 680 | 678 | 289 | 707 | 713 | 5.16% |
| 101-5100-540.02-10 | PROF SERVICE/CONTRACTED | 308 | 3,071 | 539 | 1,200 | 413 | 1,200 | 1,200 | 0.00% |

EXPENDITURES: (cont.)

| ACCOUNT NUMBER | ACCOUNT | 2022 | 2023 | 2024 | 2025 | 2025 YTD | 2025 | 2026 | % Change |
|----------------------|----------------------------------|----------------|----------------|----------------|----------------|---------------|----------------|----------------|---------------|
| | | ACTUAL | ACTUAL | ACTUAL | BUDGET | 06/30/25 | PROJ | BUDGET | 2025/26 |
| CLERK (cont.) | | | | | | | | | |
| 101-5100-540.02-40 | REPAIR/MAINT SERV/OTHER | 3,760 | 995 | 1,195 | 5,195 | 3,666 | 5,195 | 5,295 | 1.92% |
| 101-5100-540.03-10 | OFFICE SUPPLIES | 609 | 1,602 | 1,165 | 600 | 138 | 600 | 947 | 57.83% |
| 101-5100-540.03-20 | SUBSCRIPTIONS & DUES | 130 | 578 | 780 | 655 | 620 | 655 | 550 | (16.03%) |
| 101-5100-540.03-25 | LEGAL & DISPLAY ADS | 629 | 801 | 661 | 900 | 575 | 900 | 900 | 0.00% |
| 101-5100-540.03-26 | RECORDING FEES | 60 | 90 | 150 | 90 | 120 | 120 | 200 | 122.22% |
| 101-5100-540.03-30 | MILEAGE/MEALS/LODGING | 540 | 51 | 0 | 1,000 | 0 | 1,000 | 1,800 | 80.00% |
| 101-5100-540.03-35 | TRAINING | 1,598 | 1,329 | 1,198 | 1,580 | 1,508 | 1,580 | 2,590 | 63.92% |
| 101-5100-540.03-41 | POSTAGE | 669 | 884 | 1,136 | 800 | 458 | 800 | 1,000 | 25.00% |
| 101-5100-540.08-11 | CAPITAL EQUIPMENT-OFFICE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| | VILLAGE CLERK | 116,466 | 129,342 | 141,929 | 156,273 | 72,611 | 157,116 | 159,731 | 2.21% |
| 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. | 21,415 | 9,042 | 27,511 | 14,738 | 10,577 | 14,738 | 36,198 | 145.61% |
| 101-5100-550.01-31 | FICA | 6 | 0 | 7 | 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 | 0 | 39 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| 101-5100-550.02-40 | REPAIR/MAINT SERV/OTHER | 5,093 | 2,778 | 2,778 | 3,241 | 463 | 3,241 | 3,241 | 0.00% |
| 101-5100-550.03-25 | LEGAL & DISPLAY ADS | 202 | 130 | 155 | 370 | 36 | 370 | 600 | 62.16% |
| 101-5100-550.03-30 | MILEAGE/MEALS/LODGING | 366 | 320 | 1,247 | 320 | 138 | 320 | 550 | 71.88% |
| 101-5100-550.03-35 | TRAINING | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| 101-5100-550.03-40 | OPERATING SUPPLIES | 7,128 | 8,285 | 11,232 | 4,100 | 2,477 | 4,100 | 9,415 | 129.63% |
| 101-5100-550.03-41 | POSTAGE | 5,006 | 2,388 | 7,652 | 6,000 | 3,144 | 6,000 | 12,000 | 100.00% |
| 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 | 0 | 2,056 | 0 | 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-401 | 14,613 | 14,613 | 12,429 | 12,119 | 0 | 12,119 | 12,819 | 5.78% |
| | ELECTIONS | 53,829 | 39,651 | 63,011 | 40,888 | 16,835 | 40,888 | 74,823 | 83.00% |
| | TOTAL EXPENDITURES | 170,295 | 168,993 | 204,940 | 197,161 | 89,446 | 198,004 | 234,554 | 18.97% |

NOTES:

Revenues

- 1 **101-5100-440.01-01 Liquor & Malt Bev License:** Includes 1 new Reserve Liquor License (no known incoming requests, but has been consistent at one / year).
- 2 **101-5100-440.01-02 Amusement/Special Event License:** Included two special events (parades), decrease due to less mechanical amusement licenses in Village and no Firework Display permits issued this last year.
- 3 **101-5100-440.01-04 Bar Operator Licenses:** Licenses are renewed bi-annually, large increase due to 2026 being a renewal year. The State now gives the option to purchase a State level license or local; however, due to the cost of this statewide license, we haven't lost many Operator's. Account also includes temporary operator fees.

Expenditures

- 4 Clerk 70% Village, 20% Utility and 10% Storm Utility
- 5 Deputy Clerk/Confidential Administrative Assistant 63.75% Clerk, 21.25% Admin, 10% Utility, and 5% Storm Utility
- 6 Deputy Clerk OT: 24 hours for 2026 (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 and chief inspectors at \$14.00 / hr (last rate increase 2025)
- 8 2026 Elections: Four Elections - February Primary/April Spring Election/August Primary/November Gubernatorial
- 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 & operators, transient merchants \$700
- 10 **101-5100-540.02-40 Repair/Maintenance Services:** eCode Annual Maintenance Fee \$1,295; Codifying new legislation annually \$4,000
- 11 **101-5100-540.03-10 Office Supplies:** Yearly desk calendars for Clerk & Deputy Clerk \$100, Dymo Labels \$100; ID card printer supplies \$325, Language Line Interpreter Service \$125 (NEW), Miscellaneous supplies \$150, Allowance for new items for Deputy Clerk, if needed \$147 (NEW)
- 12 **101-5100-540.03-20 Subscriptions & Dues:** Wisconsin Municipal Clerk's Association (WMCA) dues for Clerk & Deputy (\$65 each), \$50 Application Fee for MMC Certification for Deputy Clerk, International Institute of Municipal Clerks Annual Dues (\$185 each)
- 13 **101-5100-540.03-26 Recording Fees:** fees record Deeds, Easements, School District Agreements, etc. with the County; increased 2026 due to increase in number of documents to be recorded in recent years
- 14 **101-5100-540.03-30 Miles, Meal, & Lodging:** 2026 WMCA Clerk's Institute (Green Bay, WI) Hotel Stay 3 nights for Clk & Dep Clk \$600; 2026 WEC Elections Conference (Rothschild, WI) Hotel Stay 2 nights for Clk & Dep Clk \$400 (NEW), Misc. meals \$300,
- 15 **101-5100-540.03-35 Training:** WMCA Annual Conference (\$320 each), Clerk District meetings 2/yr (\$100 each), WEC Elections Conference (\$100 each) (NEW) Athenian Dialogues (approx. \$100 each), UW-GB Master Academy for Clerks (\$300 each), WMCA Clerk's Institute for Dep Clk \$750, Allowance for additional training, if needed, for Deputy Clerk (NEW)
- 16 **101-5100-540.03-41 Postage:** Increased due to increased postage costs and large mailings (operator licenses, special assessment mailings, etc. - per USPS, 2 expected increases in 2026 to postage rate)
- 17 **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
- 18 **101-5100-550.03-25: Legal & Display Ads:** based on number of elections in year (4 in 2026)
- 19 **101-5100-550.03-30: Mileage, Meals, & Lodging:** snacks and treats for pollworkers based on number of elections in year
- 20 **101-5100-550.03-40 Operating Supplies:** Ballots & programming memory cards \$2,200 (\$1,600 spring; \$600 fall); use of two church facilities for (4) elections \$1,000 total (\$250 each election); voting machine ink cartridges, ballot marking pens, Badger Book paper rolls, batteries for Badger Books, DYMO labels, I Voted stickers \$1,800; purchase/printing absentee envelopes \$4,000; new rolling bins (8) for badger books \$215; IPAV secure ballot box \$200
- 21 **101-5100-550.03-41 Postage:** based on number of elections in year (4 in 2026), ballots cost \$1.81/absentee ballot with 2 expected price increases in 2026

COMMUNITY DEVELOPMENT

Statement of Purpose

The Community Development Department is dedicated to encouraging and supporting high quality sustainable development while preserving and enhancing the

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
- 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

2025 Program Accomplishments

- 1 Supported development which resulted in more proposed 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 and the reuse of existing buildings and land
- 4 Assisted with the administration of the Village's MS4 permit in conjunction Public Works Director for submittal of the 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 Continued review of Village Zoning Ordinance and reviewed RFPs that will need to be revised for 2026
- 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 completed various reviews for potential new zoning Ordinance in 2026

2026 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
- 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) with Public Works Department
- 7 Continue education efforts on MS4 program
- 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 | 2022 ACTUAL | 2023 ACTUAL | 2024 ACTUAL | 2025 BUDGET | 2025 YTD 06/30/25 | 2025 PROJ | 2026 BUDGET | % Change 2025/26 |
|------------------------------|---|------------------|----------------|----------------|----------------|----------------------|----------------|----------------|---------------------|
| INSPECTIONS | | | | | | | | | |
| 101-5200-440.03-01 | BUILDING PERMITS | 213,202 | 91,903 | 95,666 | 110,000 | 61,332 | 105,000 | 115,000 | 4.55% |
| 101-5200-440.03-02 | ELECTRICAL PERMITS | 95,196 | 42,600 | 46,436 | 50,000 | 14,543 | 60,000 | 50,000 | 0.00% |
| 101-5200-440.03-03 | HEATING PERMITS | 53,406 | 47,657 | 27,553 | 50,000 | 17,053 | 25,000 | 50,000 | 0.00% |
| 101-5200-440.03-04 | PLUMBING PERMITS | 79,588 | 20,722 | 36,850 | 50,000 | 9,619 | 20,000 | 50,000 | 0.00% |
| 101-5200-440.03-05 | SIGN PERMITS | 2,950 | 3,600 | 1,250 | 2,500 | 600 | 1,500 | 2,500 | 0.00% |
| 101-5200-440.03-06 | STATE PERMITS | 3,690 | 1,980 | 3,240 | 3,700 | 1,170 | 3,000 | 3,700 | 0.00% |
| 101-5200-440.03-09 | OTHER PERMITS / FEES | 25 | 125 | 125 | 0 | 75 | 125 | 125 | 100.00% |
| 101-5100-461.03-00 | REAL ESTATE INQUIRY FEES | 4,870 | 5,030 | 4,118 | 5,000 | 2,182 | 4,333 | 5,000 | 0.00% |
| 101-5200-480.09-00 | MISC REVENUE: PUBLIC SAFETY-Inspections | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| 101-5200-492.09-00 | TRANSFER ASSIGNED BALANCE - BLD INSP | | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| | Inspection Subtotal (Program Revenues) | 452,927 | 213,617 | 215,237 | 271,200 | 106,574 | 218,958 | 276,325 | 1.89% |
| 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 | 60,070 | 20,340 | 16,441 | 25,000 | 12,877 | 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 | 0 | 500 | 500 | 500 | 0 | 500 | 500 | 0.00% |
| 101-5600-440.04-04 | ZONING VARIANCES & CUP | 2,000 | 3,000 | 6,000 | 3,000 | 1,000 | 2,000 | 3,000 | 0.00% |
| 101-5600-462.01-00 | PLATTING FEES | 1,700 | 4,940 | 5,230 | 2,500 | 170 | 1,500 | 2,500 | 0.00% |
| 101-5600-462.02-00 | SITE PLAN REVIEW FEES | 6,974 | 1,050 | 3,713 | 2,500 | 907 | 1,500 | 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 | 5,070 | 500 | 0 | 500 | 0 | 0 | 500 | 0.00% |
| 101-5600-491.02-04 | TRANS FROM PER-CAPITA GRANT FUND | 21,413 | 17,020 | 18,299 | 16,920 | 0 | 20,486 | 17,200 | 1.65% |
| 101-5600-491.02-05 | TRANSFER FROM SPECIAL REV FUND - CD | 584 | 515 | 700 | 500 | 0 | 500 | 500 | 0.00% |
| 101-5600-492.09-00 | TRANSFER ASSIGNED BALANCE - CD | 0 | 0 | 0 | 38,200 | 0 | 0 | 122,000 | 219.37% |
| | Comm. Dev. Subtotal (Program Revenues) | 97,811 | 47,865 | 50,883 | 89,620 | 14,954 | 46,486 | 173,700 | 93.82% |
| | Total Program Revenues | 550,738 | 261,482 | 266,120 | 360,820 | 121,528 | 265,444 | 450,025 | 24.72% |
| | <i>Undesignated Rev. to Balance</i> | <i>(26,976)</i> | <i>16,731</i> | <i>35,588</i> | <i>18,531</i> | <i>3,275</i> | <i>30,065</i> | <i>19,785</i> | <i>6.77%</i> |
| | <i>LEVY to Balance</i> | <i>(111,649)</i> | <i>82,326</i> | <i>139,035</i> | <i>64,197</i> | <i>45,530</i> | <i>103,082</i> | <i>67,838</i> | <i>5.67%</i> |
| | TOTAL REVENUES | 412,113 | 360,539 | 440,743 | 443,548 | 170,332 | 398,591 | 537,648 | 21.22% |
| | % of Total Expenditures funded by program Revenue | 133.64% | 72.53% | 60.38% | 81.35% | 71.35% | 66.60% | 83.70% | |

EXPENDITURES:

| ACCOUNT NUMBER | ACCOUNT | 2022 ACTUAL | 2023 ACTUAL | 2024 ACTUAL | 2025 BUDGET | 2025 YTD 06/30/25 | 2025 PROJ | 2026 BUDGET | % Change 2025/26 |
|--------------------|----------------------------------|----------------|----------------|----------------|----------------|-------------------------|----------------|----------------|---------------------|
| INSPECTIONS | | | | | | | | | |
| 101-5200-630.01-10 | SALARIED | 61,649 | 66,602 | 70,559 | 73,439 | 33,208 | 73,451 | 73,452 | 0.02% |
| 101-5200-630.01-20 | HOURLY/NON-REPRESENTED | 33,646 | 37,713 | 39,722 | 41,762 | 18,885 | 41,770 | 41,770 | 0.02% |
| 101-5200-630.01-21 | HOURLY OT/NON-REPR | 26 | 0 | 64 | 240 | 0 | 0 | 240 | 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 | 7,105 | 7,488 | 7,896 | 8,233 | 3,708 | 8,216 | 8,221 | (0.15%) |
| 101-5200-630.01-32 | WI RETIREMENT | 6,223 | 7,125 | 7,623 | 8,023 | 3,620 | 8,008 | 8,313 | 3.61% |
| 101-5200-630.01-51 | MEDICAL INSURANCE | 28,666 | 35,724 | 39,856 | 43,005 | 19,166 | 42,925 | 44,011 | 2.34% |
| 101-5200-630.01-52 | DENTAL INSURANCE | 1,579 | 1,983 | 2,097 | 2,098 | 937 | 2,098 | 2,098 | 0.00% |
| 101-5200-630.01-53 | GROUP LIFE/DISAB INS | 717 | 808 | 834 | 830 | 355 | 869 | 878 | 5.78% |
| 101-5200-630.01-97 | UNEMPLOYMENT COMP | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| 101-5200-630.02-10 | PROF SERVICE/CONTRACTED | 110,346 | 29,120 | 36,963 | 22,000 | 6,253 | 15,000 | 25,000 | 13.64% |
| 101-5200-630.03-10 | OFFICE SUPPLIES | 0 | 17 | 76 | 500 | 156 | 350 | 500 | 0.00% |
| 101-5200-630.03-20 | SUBSCRIPTIONS & DUES | 89 | 1,989 | 82 | 835 | 141 | 1,200 | 1,000 | 19.76% |
| 101-5200-630.03-25 | LEGAL & DISPLAY ADS | 140 | 0 | 0 | 200 | 0 | 100 | 200 | 0.00% |
| 101-5200-630.03-30 | MILEAGE/MEALS/LODGING | 0 | 0 | 20 | 350 | 0 | 100 | 350 | 0.00% |
| 101-5200-630.03-35 | TRAINING | 600 | 720 | 895 | 1,140 | 1,015 | 1,400 | 1,140 | 0.00% |
| 101-5200-630.03-41 | POSTAGE | 243 | 270 | 280 | 270 | 60 | 0 | 300 | 11.11% |
| 101-5200-630.03-45 | LICENSE/FORMS/PRINTING | 105 | 0 | 0 | 400 | 123 | 0 | 300 | (25.00%) |
| 101-5200-630.03-46 | CLOTHING/UNIFORM ALLOW | 401 | 232 | 81 | 450 | 0 | 450 | 450 | 0.00% |
| 101-5200-630.03-47 | STATE PERMITS SEALS | 1,325 | 831 | 833 | 1,661 | 833 | 1,400 | 1,711 | 3.01% |
| 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 | 255,922 | 193,684 | 210,943 | 208,498 | 88,460 | 200,399 | 212,996 | 2.16% |

COMMUNITY DEVELOPMENT

| | | | | | | | | | |
|--------------------|------------------------|--------|---------|---------|---------|--------|---------|---------|--------|
| 101-5600-730.01-10 | SALARIED | 93,479 | 103,080 | 108,733 | 112,738 | 50,977 | 112,776 | 112,755 | 0.02% |
| 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 | 7,570 | 8,532 | 9,115 | 8,894 | 3,840 | 8,897 | 8,958 | 0.72% |
| 101-5600-730.01-32 | WI RETIREMENT | 6,077 | 7,026 | 7,506 | 7,835 | 3,543 | 7,838 | 8,118 | 3.61% |
| 101-5600-730.01-40 | PER DIEM | 1,050 | 1,750 | 1,435 | 3,290 | 490 | 3,290 | 3,290 | 0.00% |
| 101-5600-730.01-45 | INTERN PROGRAM | 8,063 | 11,640 | 14,480 | 9,520 | 1,471 | 9,520 | 10,476 | 10.04% |
| 101-5600-730.01-51 | MEDICAL INSURANCE | 25,089 | 27,396 | 30,564 | 32,979 | 14,696 | 34,204 | 33,750 | 2.34% |
| 101-5600-730.01-52 | DENTAL INSURANCE | 1,477 | 1,555 | 1,608 | 1,608 | 718 | 1,672 | 1,608 | 0.00% |
| 101-5600-730.01-53 | GROUP LIFE/DISAB INS | 698 | 735 | 778 | 776 | 325 | 785 | 791 | 1.93% |

EXPENDITURES (cont.):

| ACCOUNT NUMBER | ACCOUNT | 2022 ACTUAL | 2023 ACTUAL | 2024 ACTUAL | 2025 BUDGET | 2025 YTD 06/30/25 | 2025 PROJ | 2026 BUDGET | % Change 2025/26 |
|--------------------------------------|----------------------------------|----------------|----------------|----------------|----------------|----------------------|----------------|----------------|---------------------|
| 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 | 1,581 | 59 | 207 | 25,000 | 0 | 0 | 75,000 | 200.00% |
| 101-5600-730.02-16 | CONSULTANT SERV/CONTRACT | 7,010 | 711 | 0 | 6,000 | 0 | 6,000 | 6,000 | 0.00% |
| 101-5600-730.03-10 | OFFICE SUPPLIES | 36 | 83 | 39 | 750 | 0 | 600 | 750 | 0.00% |
| 101-5600-730.03-20 | SUBSCRIPTIONS & DUES | 1,449 | 1,191 | 1,006 | 2,675 | 934 | 1,500 | 2,675 | 0.00% |
| 101-5600-730.03-25 | LEGAL AND DISPLAY ADS | 321 | 178 | 334 | 1,000 | 67 | 350 | 1,000 | 0.00% |
| 101-5600-730.03-30 | MILEAGE/MEALS/LODGING | 10 | 432 | 568 | 1,800 | 0 | 1,500 | 1,650 | (8.33%) |
| 101-5600-730.03-35 | TRAINING | 160 | 600 | 680 | 17,400 | 4,778 | 7,000 | 5,220 | (70.00%) |
| 101-5600-730.03-41 | POSTAGE/SHIPPING | 625 | 271 | 314 | 525 | 33 | 0 | 500 | (4.76%) |
| 101-5600-730.07-32 | SUSTAINABILITY | 0 | 120 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| 101-5600-730.07-99 | ECONOMIC DEV INCENTIVE GRT | 0 | 0 | 50,000 | 0 | 0 | 0 | 50,000 | 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 | 2,433 | 2,260 | 0 | 2,260 | 2,111 | (6.59%) |
| | COMMUNITY DEVELOPMENT | 156,191 | 166,855 | 229,800 | 235,050 | 81,872 | 198,192 | 324,652 | 38.12% |
| | TOTAL EXPENDITURES | 412,113 | 360,539 | 440,743 | 443,548 | 170,332 | 398,591 | 537,648 | 21.22% |

NOTES:

Revenues:

- 1 Permit Revenue: slight increase in budget from prior year due to potential projects on the horizon; related 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 (increased 260 hrs in 2025) at \$17.46 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:

Misc research projects regarding economic development and housing - \$3,000. Rollover request to hire consultant to assist with a zoning code rewrite - \$25,000 plus increase \$50,000 for a total of \$75,000 (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 2027 (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.

2025 Program Accomplishments:

- 1 Completed the Village of Fox Crossing's 2024 Annual Comprehensive Financial Report (ACFR), which is a more in-depth financial report with a statistical section about the Village, and submitted the ACFR to the Government Finance Officer's Association for review and evaluation, to earn the Certificate of Achievement for Excellence in Financial Reporting.
- 2 Worked with staff from Town of Clayton to refine reporting procedures to ensure timely and accurate reporting for utility billing.
- 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 by working with Human Resources to create an Absence Requests work flow that will substantially reduce paper costs and staff time for reviewing and tracking.
- 5 Continue to transition payroll related liability payments to electronic payment method. This is more efficient, secure, timely, and keeps records more confidential.
- 6 Updated insurance values for all property, buildings, and equipment for the Village and Utilities during the renewal process.
- 7 Evaluated and processed all financial related duties for the 2025 financing (borrowings), including evaluating debt structures, refinancing possibilities, debt coverage requirements, updating the Official Statement, managing the Moody's rating conference call, etc.
- 8 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, addition of cellular head connections, 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.
- 9 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.
- 10 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.
- 11 Prepare and submit all required forms to Winnebago County and the Department of Revenue to ensure the proper creation of tax bills, records, and information.

2025 Program Accomplishments (continued):

- 12 Continued to work with Community First Credit Union as a tax collection site to offer more options for residents to pay property taxes.
- 13 Process and manage a significant number of special charge and assessment invoices for the major utility projects completed.
- 14 Review of changes and impact to the Village for Wisconsin Act 12 to ensure the Village remains compliant with changes in laws and taxation as well as maximize the available options to the Village.
- 15 Work with consultant on impact fee study and review of current fees compared to State Statutes.
- 16 Review of changes in Federal laws, primarily related to employees and payroll, especially from the *One Big Beautiful Bill*, to ensure Village compliance and also email employees to assist with understanding and communication about the impact to them.
- 17 Assisted with the coordination of data cleanup, Naviline training, and implementation of new procedures for Clerk's office and Building Department to better utilize our software and begin offering online applications for residents.
- 18 Receive training on the updated COGNOS software to allow creation of, updates of, and better utilization of reports to access data from the Naviline system. Created and fixed several reports that have streamlined the communication of billing data to Town of Clayton and for the annual rollover of delinquent utility bills to the tax roll.
- 19 Working with the Public Works Director, 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 and are fairly charged.
- 20 Hired new consultant, Arbitrage Management Group, to handle investment of Revenue Bond Reserve Fund balances to maximize the interest earnings while maintaining compliance with IRS arbitrage rules.

2026 Program Goals & Objectives:

- 1 Work on specific accounts, fixed assets and tracking changes, as required by the Public Service Commission in the Village's 2022 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 Work with staff to ensure job processes and procedures are documented and review succession planning for the near future.
- 4 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.
- 5 Finish implementation of the procurement card program, including purchasing and training on software.
- 6 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.
- 7 Research and create a vendor policy, for additional internal controls, which would limit possible vendor fraud and begin the process to pay vendors via ACH.
- 8 Create cash flow proformas for all TIDs.
- 9 As required by WiPSC, complete a full rate case review for the Water Utility (note, application has been started in 2025).
- 10 To analyze and work with departments, regarding the Equipment Replacement Fund, for future funding needs, due to significant equipment cost increases.
- 11 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.
- 12 Issue 2025 ACFR according to previous timelines, including applying to the GFOA to earn the Certificate of Achievement for Excellence in Financial Reporting.
- 13 Issue and evaluate several Requests for Proposals for the following services to the Village: commercial insurance, auditing, and financial institution of record.
- 14 Evaluate options and improve the Real Estate Inquiry Form process to allow for online form completion and submission.
- 15 Work with IT Department to upgrade the front desk technology, primarily the phone system switchboard but also including point-of-sale, credit card processing, and receipt printing.

2026 Program Goals & Objectives (continued):

- 16 Continued improvement on paperless work flow process to eventually integrate the paperless process directly to the finance software.
- 17 Continue planning and enacting steps necessary to streamline the payroll process, potentially including electronic time keeping system, distributing payroll stubs electronically instead of printing advice of deposits, online access to employees for review of pay stubs and benefit information, and e-filing reports with the respective State and Federal agencies.
- 18 Update utility billing process by redistricting the quarterly reading schedule to more uniformly align the number of customers in each quarterly cycle to create a more consistent monthly schedule and cash flow from utility bills; including proper communication to customers to reduce confusion and issues.

REVENUES:

| ACCOUNT NUMBER | ACCOUNT | 2022 | 2023 | 2024 | 2025 | 2025 YTD | 2025 | 2026 | % Change |
|--------------------|--|----------------|-----------------|-----------------|----------------|----------------|----------------|----------------|-----------------|
| | | ACTUAL | ACTUAL | ACTUAL | BUDGET | 06/30/25 | PROJ | BUDGET | 2025/26 |
| 101-5100-440.01-06 | WEIGHTS & MEASURES LICENSE | 11,590 | 11,900 | 8,355 | 11,000 | 0 | 9,400 | 11,000 | 0.00% |
| 101-5100-440.02-01 | DOG LICENSES | 5,570 | 5,571 | 5,541 | 5,500 | 3,913 | 5,500 | 5,500 | 0.00% |
| 101-5100-440.02-02 | CAT LICENSES | 890 | 657 | 960 | 1,000 | 713 | 900 | 1,000 | 0.00% |
| 101-5100-461.03-00 | REAL ESTATE INQUIRY FEES | 4,870 | 5,030 | 4,118 | 15,000 | 6,545 | 13,000 | 5,000 | 0.00% |
| 101-5100-480.01-00 | INTEREST | 45,766 | 604,757 | 674,561 | 275,790 | 288,237 | 576,474 | 450,000 | 63.17% |
| 101-5600-491.02-11 | TRANSFER FROM SPECIAL REV FUND - TID#1 | 1,204 | 2,888 | 3,029 | 650 | 0 | 650 | 2,500 | 284.62% |
| 101-5600-491.02-12 | TRANSFER FROM SPECIAL REV FUND - TID#2 | 1,485 | 573 | 825 | 500 | 0 | 500 | 500 | 0.00% |
| 101-5600-491.02-13 | TRANSFER FROM SPECIAL REV FUND - TID#3 | 505 | 1,254 | 564 | 400 | 0 | 400 | 400 | 0.00% |
| 101-5600-491.02-14 | TRANSFER FROM SPECIAL REV FUND - TID#4 | 212 | 223 | 242 | 450 | 0 | 450 | 450 | 0.00% |
| 101-5600-491.02-15 | TRANSFER FROM SPECIAL REV FUND - TID#5 | 7,874 | 7,364 | 8,390 | 750 | 0 | 750 | 6,000 | 700.00% |
| 101-5100-492.09-00 | TRANSFER ASSIGNED BALANCE - FINANCE | 0 | 0 | 0 | 62,838 | 0 | 0 | 0 | (100.00%) |
| | Subtotal (Program Revenues) | 79,966 | 640,217 | 706,584 | 373,878 | 299,408 | 608,024 | 482,350 | 29.01% |
| | <i>Undesignated Rev. to Balance</i> | <i>81,503</i> | <i>-29,498</i> | <i>-33,050</i> | <i>69,551</i> | <i>4,578</i> | <i>12,659</i> | <i>32,772</i> | <i>(52.88%)</i> |
| | <i>LEVY to Balance</i> | <i>337,318</i> | <i>-145,148</i> | <i>-129,118</i> | <i>240,943</i> | <i>63,650</i> | <i>43,402</i> | <i>112,367</i> | <i>(53.36%)</i> |
| | TOTAL REVENUE | 498,787 | 465,571 | 544,416 | 684,372 | 367,636 | 664,085 | 627,489 | (8.31%) |

EXPENDITURES:

| ACCOUNT NUMBER | ACCOUNT | 2022 | 2023 | 2024 | 2025 | 2025 YTD | 2025 | 2026 | % Change |
|--------------------|------------------------|--------|--------|--------|---------|----------|---------|---------|----------|
| | | ACTUAL | ACTUAL | ACTUAL | BUDGET | 06/30/25 | PROJ | BUDGET | 2025/26 |
| 101-5100-570.01-10 | SALARIED | 82,402 | 80,324 | 86,179 | 108,591 | 47,401 | 108,612 | 108,611 | 0.02% |
| 101-5100-570.01-20 | HOURLY/NON-REPRESENTED | 91,105 | 78,256 | 98,563 | 103,447 | 46,776 | 103,463 | 103,462 | 0.01% |
| 101-5100-570.01-21 | HOURLY OT/NON-REPR | 1,380 | 1,918 | 375 | 3,253 | 273 | 3,253 | 3,253 | 0.00% |
| 101-5100-570.01-22 | HOURLY/NON-REPR./P.T. | 4,287 | 2,322 | 3,843 | 8,460 | 1,596 | 8,460 | 8,760 | 3.55% |
| 101-5100-570.01-31 | FICA | 12,763 | 11,922 | 13,747 | 16,401 | 7,108 | 16,300 | 16,410 | 0.05% |
| 101-5100-570.01-32 | WI RETIREMENT | 11,372 | 10,939 | 12,778 | 14,963 | 6,564 | 14,965 | 15,503 | 3.61% |
| 101-5100-570.01-51 | MEDICAL INSURANCE | 37,633 | 27,734 | 41,490 | 58,930 | 23,314 | 51,035 | 60,335 | 2.38% |
| 101-5100-570.01-52 | DENTAL INSURANCE | 2,102 | 1,731 | 2,519 | 2,819 | 1,227 | 2,819 | 2,819 | 0.00% |
| 101-5100-570.01-53 | GROUP LIFE/DISAB INS | 1,058 | 954 | 1,199 | 1,440 | 764 | 1,553 | 1,566 | 8.75% |

EXPENDITURES (continued):

| ACCOUNT NUMBER | ACCOUNT | 2022 | 2023 | 2024 | 2025 | 2025 YTD | 2025 | 2026 | % Change |
|--------------------|-------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| | | ACTUAL | ACTUAL | ACTUAL | BUDGET | 06/30/25 | PROJ | BUDGET | 2025/26 |
| 101-5100-570.02-10 | PROF SERVICE/CONTRACTED | 30,677 | 33,392 | 36,730 | 101,168 | 33,073 | 90,000 | 43,490 | (57.01%) |
| 101-5100-570.03-10 | OFFICE SUPPLIES | 5,961 | 6,269 | 7,601 | 4,500 | 2,811 | 4,500 | 5,000 | 11.11% |
| 101-5100-570.03-20 | SUBSCRIPTIONS & DUES | 688 | 556 | 551 | 1,525 | 417 | 1,500 | 1,525 | 0.00% |
| 101-5100-570.03-25 | LEGAL & DISPLAY ADS | 437 | 599 | 550 | 700 | 0 | 700 | 700 | 0.00% |
| 101-5100-570.03-30 | MILEAGE/MEALS/LODGING | 844 | 469 | 1,440 | 5,020 | 1,797 | 5,020 | 5,020 | 0.00% |
| 101-5100-570.03-35 | TRAINING | 290 | 160 | 1,547 | 7,695 | 2,003 | 7,695 | 5,535 | (28.07%) |
| 101-5100-570.03-43 | FINANCIAL REVIEW/AWARDS | 460 | 0 | 0 | 460 | 460 | 460 | 500 | 8.70% |
| 101-5100-600.05-10 | INSURANCE | 215,328 | 208,026 | 235,303 | 245,000 | 192,052 | 243,750 | 245,000 | 0.00% |
| | FINANCE | 498,787 | 465,571 | 544,416 | 684,372 | 367,636 | 664,085 | 627,489 | (8.31%) |

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.

8 101-5100-570.03-10: Office Supplies:

Base amount of \$2,500 for departmental supplies, such as cat licenses, bank fees, small office equipment, budget meetings, Weights & Measures seals, etc.; \$2,500 for Letter of Credit as collateral 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 - \$500

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 6 full-time, 20 part-time, 46 paid-on-call, 6 paid-on-call support positions and 1 part-time administrative 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.

2025 Accomplishments

- 1 Reviewed automatic and mutual aid boundaries and pacts with neighboring fire departments.
- 2 Conducted mutual aid training with multiple neighboring fire departments.
- 3 Offered CPR Training to Village employees.
- 4 Maintained compliance with the States 2% fire prevention code enforcement program.
- 5 Continuing 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 Continuing 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 Completed all fire prevention visits required by the Department of Safety and Professional Services to ensure fire code compliance.
- 8 Continued progress on accreditation recommendations, complete 4th year ACR, and prepare documents for 2026 reaccreditation.
- 9 Conducted annual review of MABAS Box Cards/E-MABAS system protocols.
- 10 Conducted annual review of SOP's.
- 11 Reinstated FCFD Explorer program with kids from Neenah High School.
- 12 Changed Accreditation Manager position to a Lt. position to comply with site visit requirement.
- 13 Continued processes of enhancing the Villages Emergency Management training and EOC relocation.
- 14 Developed Quality Assurance program for EMS.
- 15 Collaborating with Village GIS to enhance Fire Department dashboard.
- 16 Conducted an EOC exercise with the County Emergency Management personnel.
- 17 Purchased 2 new gear rack dryers for the stations using donated funds. Applied for grant for new gear extractor.
- 18 Continuing our recruitment and retention efforts thru visual aids and PSA's.
- 19 Continuing to conduct semi-annual MABAS radio exercises.
- 20 Utilized the Public Safety Training Center (PSTC) for firefighter training and exercises.
- 21 Continuing to utilize the department Facebook page and other social media methods to promote community risk reduction.
- 22 Re-evaluated POC response requirements to ensure effective coverage.
- 23 Took delivery of new Engine 41 and put in service.

2025 Accomplishments (continued)

- 24 Replaced roof at Station 41 and Community Center.
- 25 Hired full time Fleet Maintenance Officer and implemented 12hr Officer shifts at Station 40.
- 26 Completed our 3rd Officer Academy and 3 firefighter recruit Academies.
- 27 Completed a three year process of securing funds, and replacing all of the portable, mobile, and base radios at both stations.

2026 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 Facilitate and successfully complete the 5 Year reaccreditation process with CPSE.
- 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 Refine our career development programs to prepare for succession planning.
- 14 Begin the process on evaluating our apparatus replacement schedule.
- 15 Evaluate and refine the Quality Assurance Program for EMS that was started in 2025.
- 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 26.
- 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 Replace the Mako SCBA compressor at Station 41

REVENUES:

| ACCOUNT NUMBER | ACCOUNT | 2022 ACTUAL | 2023 ACTUAL | 2024 ACTUAL | 2025 BUDGET | 2025 YTD 06/30/25 | 2025 PROJ | 2026 BUDGET | % Change 2025/26 |
|--------------------|-------------------------------------|------------------|------------------|------------------|------------------|----------------------|------------------|------------------|---------------------|
| 101-5200-431.09-00 | FEDERAL GRANT - FD | 84,934 | 42,973 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| 101-5200-432.03-00 | 2% FIRE DUES | 82,100 | 92,540 | 104,841 | 102,500 | 0 | 117,230 | 115,000 | 12.20% |
| 101-5200-432.09-00 | MISC PUBLIC SAFETY GRANTS/AID-FD | 0 | 0 | 0 | 0 | 12,398 | 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 | 14,395 | 8,522 | 7,491 | 5,000 | 2,729 | 6,500 | 7,500 | 50.00% |
| 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 | 4,353 | 3,546 | 3,387 | 2,250 | 3,525 | 3,750 | 2,500 | 11.11% |
| 101-5200-466.02-02 | VEHICLE INCIDENT RESPONSE | 11,478 | 11,200 | 9,747 | 10,000 | 7,436 | 10,250 | 10,000 | 0.00% |
| 101-5200-469.01-03 | FALSE ALARM FEES - FD | 7,135 | 13,139 | 11,045 | 7,500 | 10,481 | 11,500 | 11,000 | 46.67% |
| 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 | 0 | 0 | 423 | 0 | 0 | 0 | 0 | 0.00% |
| 101-5200-480.08-11 | DONATIONS & CONTRIBUTIONS - FD | 0 | 0 | 500 | 0 | 0 | 0 | 0 | 0.00% |
| 101-5200-480.09-03 | MISC REVENUE: PUBLIC SAFETY-FD | 2,655 | 8,139 | 6,141 | 1,000 | 1,462 | 1,650 | 1,000 | 0.00% |
| 101-5200-491.02-05 | TRANS FROM FD 205 SRF - FD | 0 | 0 | 2,466 | 0 | 0 | 0 | 0 | 0.00% |
| 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 | 47,510 | 0 | 0 | 89,598 | 88.59% |
| | Subtotal (Program Revenues) | 207,050 | 180,059 | 146,040 | 175,760 | 38,031 | 150,880 | 236,598 | 34.61% |
| | <i>Undesignated Rev. to Balance</i> | <i>314,468</i> | <i>300,242</i> | <i>380,685</i> | <i>450,503</i> | <i>54,957</i> | <i>460,550</i> | <i>460,336</i> | <i>2.18%</i> |
| | <i>LEVY to Balance</i> | <i>1,301,504</i> | <i>1,477,390</i> | <i>1,487,250</i> | <i>1,560,669</i> | <i>764,068</i> | <i>1,579,089</i> | <i>1,578,352</i> | <i>1.13%</i> |
| | TOTAL REVENUES | 1,823,022 | 1,957,691 | 2,013,975 | 2,186,932 | 857,056 | 2,190,519 | 2,275,286 | 4.04% |

EXPENDITURES:

| ACCOUNT NUMBER | ACCOUNT | 2022 ACTUAL | 2023 ACTUAL | 2024 ACTUAL | 2025 BUDGET | 2025 YTD 06/30/25 | 2025 PROJ | 2026 BUDGET | % Change 2025/26 |
|--------------------|------------------------|----------------|----------------|----------------|----------------|----------------------|--------------|----------------|---------------------|
| 101-5200-620.01-10 | SALARIED | 246,781 | 223,071 | 228,674 | 291,351 | 131,148 | 288,618 | 288,619 | (0.94%) |
| 101-5200-620.01-20 | HOURLY/NON-REPRESENTED | 143,973 | 150,448 | 157,467 | 226,022 | 92,436 | 224,201 | 243,511 | 7.74% |
| 101-5200-620.01-21 | HOURLY OT/NON-REPR | 0 | 0 | 845 | 0 | 0 | 0 | 0 | 0.00% |
| 101-5200-620.01-22 | HOURLY/NON-REPR./P.T. | 500,599 | 558,912 | 657,795 | 638,022 | 304,658 | 641,332 | 655,962 | 2.81% |
| 101-5200-620.01-31 | FICA | 68,161 | 70,904 | 79,519 | 86,606 | 40,325 | 88,293 | 89,065 | 2.84% |
| 101-5200-620.01-32 | WI RETIREMENT | 68,871 | 77,600 | 81,907 | 107,879 | 43,871 | 103,600 | 112,172 | 3.98% |
| 101-5200-620.01-40 | PER DIEM | 613 | 613 | 490 | 700 | 140 | 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 | 103,409 | 120,932 | 108,252 | 158,298 | 67,170 | 158,007 | 162,000 | 2.34% |
| 101-5200-620.01-52 | DENTAL INSURANCE | 6,088 | 5,549 | 5,687 | 7,722 | 2,858 | 6,436 | 6,435 | (16.67%) |
| 101-5200-620.01-53 | GROUP LIFE/DISAB INS | 2,842 | 2,569 | 2,669 | 3,716 | 1,409 | 3,721 | 3,754 | 1.02% |

EXPENDITURES: (cont.)

| ACCOUNT NUMBER | ACCOUNT | 2022 ACTUAL | 2023 ACTUAL | 2024 ACTUAL | 2025 BUDGET | 2025 YTD 06/30/25 | 2025 PROJ | 2026 BUDGET | % Change 2025/26 |
|--------------------|----------------------------------|------------------|------------------|------------------|------------------|----------------------|------------------|------------------|---------------------|
| 101-5200-620.01-97 | UNEMPLOYMENT COMP | 80 | 302 | 94 | 0 | 0 | 0 | 0 | 0.00% |
| 101-5200-620.02-10 | PROF SERVICE/CONTRACTED | 7 | 0 | 0 | 0 | 7 | 0 | 0 | 0.00% |
| 101-5200-620.02-17 | EQUIP RENTAL/CONTRACTED | 1,824 | 1,969 | 2,549 | 50 | 0 | 0 | 0 | (100.00%) |
| 101-5200-620.02-21 | ELECTRICITY | 14,999 | 15,450 | 13,850 | 15,450 | 7,096 | 15,450 | 15,760 | 2.01% |
| 101-5200-620.02-22 | NATURAL GAS | 8,231 | 5,323 | 4,197 | 7,500 | 4,545 | 8,500 | 8,670 | 15.60% |
| 101-5200-620.02-23 | SEWER/WATER/STORM | 12,948 | 10,968 | 11,352 | 11,500 | 5,747 | 11,500 | 11,730 | 2.00% |
| 101-5200-620.02-24 | TELEPHONE | 4,329 | 4,413 | 4,110 | 3,150 | 1,172 | 2,000 | 2,040 | (35.24%) |
| 101-5200-620.02-40 | REPAIR/MAINT SERV/OTHER | 5,423 | 8,984 | 8,736 | 8,950 | 4,312 | 9,300 | 10,650 | 18.99% |
| 101-5200-620.02-41 | BUILDING REPAIR & MAINT | 42,232 | 36,581 | 24,719 | 22,225 | 7,298 | 20,200 | 14,620 | (34.22%) |
| 101-5200-620.03-10 | OFFICE SUPPLIES | 1,809 | 2,933 | 902 | 9,155 | 8,654 | 9,155 | 2,175 | (76.24%) |
| 101-5200-620.03-20 | SUBSCRIPTIONS & DUES | 13,345 | 5,704 | 8,085 | 8,350 | 8,525 | 9,300 | 9,020 | 8.02% |
| 101-5200-620.03-30 | MILEAGE/MEALS/LODGING | 5,435 | 5,642 | 7,158 | 12,990 | 5,611 | 11,500 | 11,075 | (14.74%) |
| 101-5200-620.03-35 | TRAINING | 19,502 | 15,822 | 14,094 | 23,800 | 9,803 | 21,500 | 23,800 | 0.00% |
| 101-5200-620.03-40 | OPERATING SUPPLIES | 19,849 | 14,006 | 9,472 | 18,000 | 5,957 | 16,000 | 18,000 | 0.00% |
| 101-5200-620.03-41 | POSTAGE/SHIPPING | 273 | 209 | 389 | 300 | 37 | 300 | 300 | 0.00% |
| 101-5200-620.03-43 | ACCREDITATION/AWARDS | 1,654 | 1,680 | 1,398 | 1,400 | 0 | 1,540 | 11,540 | 724.29% |
| 101-5200-620.03-46 | CLOTHING/UNIFORM ALLOW | 57,328 | 69,535 | 69,639 | 77,750 | 15,919 | 77,750 | 80,475 | 3.50% |
| 101-5200-620.03-53 | EQUIPMENT MAINTENANCE | 20,597 | 18,517 | 15,330 | 22,340 | 8,633 | 13,500 | 27,440 | 22.83% |
| 101-5200-620.03-55 | VEHICLE MAINTENANCE | 66,584 | 73,901 | 74,641 | 50,000 | 54,481 | 70,000 | 55,000 | 10.00% |
| 101-5200-620.03-57 | CUSTODIAL/MAINTENANCE SUP | 4,208 | 4,163 | 4,038 | 4,500 | 2,856 | 5,000 | 4,500 | 0.00% |
| 101-5200-620.03-58 | GROUND MAINTENANCE SUPPLIES | 3,168 | 185 | 432 | 1,000 | 187 | 1,000 | 1,000 | 0.00% |
| 101-5200-620.03-61 | OPERATIONAL EQ SUPPLIES | 13,117 | 17,188 | 18,314 | 17,905 | 5,340 | 17,000 | 14,375 | (19.72%) |
| 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 | 23,388 | 10,354 | 988 | 5,000 | 0 | 5,000 | 2,500 | (50.00%) |
| 101-5200-620.03-91 | PUBLIC SERVICE & EDUCATION | 4,658 | 2,273 | 1,598 | 2,390 | 155 | 2,200 | 2,390 | 0.00% |
| 101-5200-620.03-93 | MEDICAL EXAMS | 19,584 | 25,789 | 36,511 | 22,700 | 9,501 | 27,500 | 25,000 | 10.13% |
| 101-5200-620.03-98 | PERSONNEL RECRUITMENT | 0 | 1,962 | 911 | 1,000 | 100 | 1,000 | 1,000 | 0.00% |
| 101-5200-620.08-14 | CAPITAL EQUIPMENT-OTHER | 39,252 | 0 | 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 | 55,000 | 11,585 | 6,900 | 7,105 | 7,105 | 48,000 | 595.65% |
| 101-5200-620.09-42 | TRANSFER TO REPLACEMENT FUND-402 | 277,861 | 338,240 | 345,577 | 312,311 | 0 | 312,311 | 312,008 | (0.10%) |
| | FIRE PROTECTION | 1,823,022 | 1,957,691 | 2,013,975 | 2,186,932 | 857,056 | 2,190,519 | 2,275,286 | 4.04% |
| | TOTAL EXPENDITURES | 1,823,022 | 1,957,691 | 2,013,975 | 2,186,932 | 857,056 | 2,190,519 | 2,275,286 | 4.04% |

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, Fire Prevention Officer, and Fleet Maintenance Officer; 2) Fire personal protective equipment; and 3) Equipment Replacement Funding for the SCBA, Thermal Cameras and Fire Trucks.

Expenditures:

1 **Staffing Positions and Information**

The Fire Department consists of a Fire Chief, Assistant Fire Chief, Division Chief of Training, Fire Prevention Officer, Fleet Maintenance Officer, Fire Marshal, 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 5 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 2026 increase POC/PT pay schedule by \$0.25 per hr; add 95 hrs for PT/POC scheduling. Add 229 hours for full-time Lieutenants and Captain to adjust hours to actual after implementing the 12-hr day shift rotation schedule.

2 Fire fighters are paid a minimum of 1 hour for EMS and fire calls.

3 **101-5200-620.01-20:** 552 hours for Lieutenants and 77 hours for Captain of additional time budgeted (not overtime due to 7k exception for fire fighters)

4 **101-5200-620.01-32:** Paid on Call and Part Time Fire Fighters budgeted to be on WI Retirement (8 - increased 1)

5 **101-5200-620.02-17:** Copier Leases now budgeted in IT as debt.

6 **101-5200-620.02-40:** Base amount of \$1,000, fire alarm maint. \$700, pest control \$300, generator maint (St. 40, 41 & EOC) \$1,715, sprinkler maint. \$1,180, exhaust system maint. \$800, overhead door maint. \$500, HVAC maint contract both stations \$3,650, Copier Maintenance costs at both stations \$1,500, backflow preventer maintenance \$1,000. (2023 Chief's reduction \$650 plus 2024 Manager cut \$1,045 = \$1,695 cut)

7 **101-5200-620.02-41:** Base amount of \$10,000 for station maintenance and rug rental.
Projects offset with fund balance: \$1,000 re-key old station doors, \$2,120 Community Center and Station 40 sprinkler/alarm system backflow preventers, \$1,500 Station 40 roof repairs

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 \$1,100, Bryx alerting system maint \$4,600, misc memberships (WSFCA, WSFIA, WFSAA, WIDSPS, Sam's Club, Int Code Council) \$1,400, misc dues and background checks \$225, camera fee \$200, Knox Connect Cloud license \$600, Canva-Pro Software \$120, Adobe PDF Creator \$200

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) - \$3,450 (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 - \$5,800
-Department Sponsored Event Costs: Recruit Graduation Ceremonies & Department Work Events - \$1,075
-National Fire Academy Meal Tickets (2) - \$750 (out of State MD)

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 - \$4,400
-State Training Fees (Certifications): Emergency Medical Responder Initial Course, Emergency Medical Responder Refresher Course, State Firefighter and EMS Course and Exam Fees - \$5,725
-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 - \$3,225
-Misc. State Training Fees & Registrations - \$550
-Misc. Training Expenses: Consumables, Training SCBA Mask Covers, & Training Tower Ladder Belts - \$2,200
-Officer Development Training: Blue Card Incident Command Training & Testing- \$5,200

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 \$1,540, accreditation site visit \$10,000 (offset with fund balance)

14 **101-5200-620.03-46:** Includes 6 F/T uniforms (\$425/ea) \$2,550, 3 P/T uniforms (\$300/ea grandfathered) \$900, 65 P/T & POC fire fighters hired after 1/1/21 (\$225/ea) \$14,625, Admin Assistant uniform (\$225); service awards, name tags, and uniform repairs \$2,500, 10 sets FF gear and repairs \$58,675 (3 sets offset with fund balance \$17,603), Honor Guard uniforms \$1,000.

15 **101-5200-620-03-53:** Base amount of \$4,960 for large equipment repairs/tests and annual inspections, air compressor testing and annual maint \$2,300, annual radio maint contract \$7,500, contracted hose testing \$6,100, pager/radio repairs \$400, extrication tool maint \$1,380, SCBA bottle hydro testing \$4,800 (offset with fund balance).

16 **101-5200-620.03-61:** Base amount of \$7,025 for operational firefighting tools & equipment and investigation team supplies and replace 10 pagers \$5,275
From fund balance: Ice rescue equipment \$700, Class B foam \$1,000, Gas meter docking station \$375

17 **101-5200-620.03-90 EOC Operating Supplies:** EOC training situation exercise (coordinated by the County) \$2,500 (offset by fund balance)

18 **101-5200-620.03-91:** Cost of handout materials and technology upgrades.

18 **101-5200-620.03-93:** Annual FF physicals \$14,700 (\$420 x 35 FF), New FF physicals \$12,600 (\$1,050 x 12 FF), additional exams \$2,000, other required testing \$1,000, VM Cut (\$5,300)

19 **101-5200-620.03-98:** Marketing & promotional materials for job fairs and PT and POC recruitment.

22 **101-5200-620.08-54:** Stations 40 & 41 Audio System Upgrade for paging and county radio systems \$45,000; washer and dryer at both stations \$3,000 (all off of 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.

2025 Program Accomplishments:

- 1 Increasing the Village's online presence by adding the ability of having the residents be able to apply for and manage building permits online.
- 2 Enhanced our cyber security posture by increasing use of Multi-Factor Authentication (MFA), end point protection with a Managed Detection and Response solution (MDR), and enhancing our network policies.
- 3 Completed a full migration and upgrade of the Villages workstations to Windows 11, enhancing system security, improving performance, and aligning with modern software standards to support long-term operational efficiency.
- 4 Completed infrastructure upgrades of network switches and firewall, door security hardware, and assembly room media and camera systems.
- 5 Increased resiliency to cyber attacks by adding immutable backups by using cloud storage to our Backup and Recovery system.
- 6 Installed and configured ArcGIS Enterprise software running on Village server. Launched solution for mapping police calls in the enterprise environment.
- 7 Migrated public online maps to new map viewer and experience builder application, allowing for new functionality and increased performance, as well as meeting the deadline for the retirement of the old applications.
- 8 Created GIS solution for tracking water utility meter locations and cross connection surveys.
- 9 Developed capital improvements project tracking map to display planned street reconstruction projects.

2026 Program Goals & Objectives:

- 1 To leverage the Village's new Office365 platform with its added features to enable departments performance and efficiencies.
- 2 Implement Share Point software to increase collaboration and promote efficiencies between departments.
- 3 Advance our infrastructure modernization efforts through ongoing hardware upgrades and replacements by replacing core switches and upgrading firewalls.
- 4 Expand utilization of our Naviline enterprise software to maximize operational efficiency and data integration by leveraging additional features and processes.
- 5 Foster an environment where IT staff can thrive personally and professionally, building confidence, communication, and leadership skills.
- 6 Explore methods for linking Central Square data to GIS to more efficiently update land data, as well as link utility information.
- 7 Continue transitioning all web maps to new experience builder application.
- 8 Move some GIS datasets from ArcGIS Online to new ArcGIS Enterprise installation.

REVENUES:

| ACCOUNT NUMBER | ACCOUNT | 2022 | 2023 | 2024 | 2025 | 2025 YTD | 2025 | 2026 | % Change |
|--------------------|-------------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|-----------------|
| | | ACTUAL | ACTUAL | ACTUAL | BUDGET | 06/30/25 | PROJ | BUDGET | 2025/26 |
| 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 | 2,805 | 100.00% |
| 101-5100-491.03-01 | TRANSFER FROM DEBT SERVICE - IT | 878 | 922 | 1,014 | 1,064 | 1,064 | 1,064 | 1,171 | 10.06% |
| 101-5100-491.04-01 | TRANSFER FROM CAPITAL PROJECTS | 28,311 | 407,418 | 0 | 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 | 196,095 | 0 | 0 | 109,056 | (44.39%) |
| | Subtotal (Program Revenues) | 29,189 | 408,339 | 1,014 | 197,159 | 1,064 | 1,064 | 113,032 | (42.67%) |
| | <i>Undesignated Rev. to Balance</i> | <i>96,810</i> | <i>86,197</i> | <i>108,286</i> | <i>134,530</i> | <i>22,668</i> | <i>158,527</i> | <i>138,902</i> | <i>3.25%</i> |
| | <i>LEVY to Balance</i> | <i>400,672</i> | <i>424,147</i> | <i>423,049</i> | <i>466,051</i> | <i>315,154</i> | <i>543,542</i> | <i>476,253</i> | <i>2.19%</i> |
| | TOTAL REVENUE: | 526,671 | 918,683 | 532,348 | 797,740 | 338,886 | 703,133 | 728,187 | (8.72%) |

EXPENDITURES:

| ACCOUNT NUMBER | ACCOUNT | 2022 | 2023 | 2024 | 2025 | 2025 YTD | 2025 | 2026 | % Change |
|--------------------|--------------------------|---------|---------|---------|---------|----------|---------|---------|----------|
| | | ACTUAL | ACTUAL | ACTUAL | BUDGET | 06/30/25 | PROJ | BUDGET | 2025/26 |
| 101-5100-560.01-10 | SALARIED | 106,401 | 112,237 | 104,698 | 110,265 | 49,912 | 110,288 | 110,288 | 0.02% |
| 101-5100-560.01-20 | HOURLY/NON-REPRESENTED | 37,799 | 40,362 | 43,025 | 44,975 | 20,337 | 44,983 | 44,983 | 0.02% |
| 101-5100-560.01-21 | HOURLY OT/NON-REPR | 0 | 0 | 339 | 646 | 0 | 0 | 646 | 0.00% |
| 101-5100-560.01-31 | FICA | 10,433 | 11,074 | 10,720 | 10,839 | 5,017 | 11,233 | 11,214 | 3.46% |
| 101-5100-560.01-32 | WI RETIREMENT | 9,373 | 10,400 | 10,222 | 10,834 | 4,882 | 10,791 | 11,226 | 3.62% |
| 101-5100-560.01-51 | MEDICAL INSURANCE | 43,075 | 45,825 | 46,454 | 50,128 | 22,343 | 50,036 | 51,302 | 2.34% |
| 101-5100-560.01-52 | DENTAL INSURANCE | 2,536 | 2,601 | 2,445 | 2,446 | 1,092 | 2,457 | 2,446 | 0.00% |
| 101-5100-560.01-53 | GROUP LIFE/DISAB INS | 1,063 | 1,153 | 1,111 | 1,107 | 470 | 1,149 | 1,157 | 4.52% |
| 101-5100-560.02-10 | PROF SERVICE/CONTRACTED | 18,377 | 18,303 | 16,486 | 34,972 | 15,598 | 34,972 | 29,921 | (14.44%) |
| 101-5100-560.02-11 | COMPUTER LICENSE & MAINT | 119,044 | 132,798 | 186,773 | 229,517 | 145,033 | 229,517 | 228,272 | (0.54%) |
| 101-5100-560.02-24 | TELEPHONE | 33,742 | 34,702 | 33,987 | 40,270 | 12,463 | 36,000 | 43,870 | 8.94% |
| 101-5100-560.02-40 | REPAIR/MAINT SERV/OTHER | 2,100 | 2,501 | 1,163 | 3,500 | 120 | 3,500 | 3,500 | 0.00% |
| 101-5100-560.03-11 | COMPUTER SUPPLIES | 5,707 | 4,363 | 5,788 | 6,999 | 3,494 | 6,000 | 6,999 | 0.00% |
| 101-5100-560.03-20 | SUBSCRIPTIONS & DUES | 50 | 580 | 190 | 800 | 0 | 200 | 800 | 0.00% |

EXPENDITURES: (cont.)

| ACCOUNT NUMBER | ACCOUNT | 2022 ACTUAL | 2023 ACTUAL | 2024 ACTUAL | 2025 BUDGET | 2025 YTD 06/30/25 | 2025 PROJ | 2026 BUDGET | % Change 2025/26 |
|--------------------|----------------------------------|----------------|----------------|----------------|----------------|----------------------|----------------|----------------|---------------------|
| 101-5100-560.03-30 | MILEAGE/MEALS/LODGING | 504 | 418 | 1,539 | 2,850 | 1,773 | 2,100 | 2,850 | 0.00% |
| 101-5100-560.03-35 | TRAINING | 501 | 197 | 2,906 | 7,711 | 1,121 | 4,000 | 6,050 | (21.54%) |
| 101-5100-560.08-15 | COMPUTER EQUIP/SOFTWARE | 43,874 | 81,835 | 35,801 | 117,957 | 46,065 | 117,000 | 136,557 | 15.77% |
| 101-5100-560.08-31 | CAPITAL OUTLAY MISC | 64,541 | 387,684 | 0 | 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 | 31,650 | 28,702 | 24,910 | 0 | 24,910 | 22,109 | (11.24%) |
| | IT OPERATIONS | 526,671 | 918,683 | 532,348 | 783,708 | 329,720 | 689,136 | 714,190 | (8.87%) |
| 101-5800-560.06-10 | CAPITAL LEASE-PRIN | 0 | 0 | 0 | 12,687 | 9,166 | 12,687 | 12,900 | 0.00% |
| 101-5800-560.06-20 | CAPITAL LEASE-INTEREST | 0 | 0 | 0 | 1,345 | 0 | 1,310 | 1,097 | 0.00% |
| | LEASE DEBT | 0 | 0 | 0 | 14,032 | 9,166 | 13,997 | 13,997 | (0.25%) |
| | INFORMATION TECHNOLOGY | 526,671 | 918,683 | 532,348 | 797,740 | 338,886 | 703,133 | 728,187 | (8.72%) |

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
- 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 \$5,500), AI service for website \$3,850 (total cost \$5,000), Cloud hosted service for Access Point control console \$1,141 (total cost \$1630); Setup MS 365 SharePoint \$1,400 (total cost \$2,000); Web Site hosting \$980 setup (total cost \$1,400); Police Arbitrator Evidence video Software migration to new platform \$4,000 (offset w/ 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. ESRI Arc info is ending a licensing model that we have and is moving us up to an enterprises edition. \$8,000 annually (total cost \$16,000, increase 30%). Virtual Server Software was bought by another company that increased by 300%. \$4,375 (total cost \$6,250), Multi-factor authentication (MFA) Increased number of license within the Police and Utility Departments \$3,600 (total \$4,500), PD switch scheduling, report writing, case management, etc systems to Blueline Logic (net increase \$2,305 offset with transfer from PD Training & Equipment Special Revenue Fund); VB add Stormwater Modeling Program \$8,000 (100% Storm Utility); VB add CAD licensing \$925 (25% each Village/Water/Sewer/Storm total cost \$3,700)
- 7 **101-5100-560.02-24 Telephone:** Village Internet, Mobile Phones and Mobile Data Cards (\$33,520), Phone replacement funds (\$5,400), fiber pole annual cost (\$350), Police Mobile Phone Increase (\$4,000) NEW
- 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

NOTES (cont.):

- 10 **101-5100-560.03-20 Subscriptions and Dues:** Dues for Governmental Information Processing Association of Wisconsin (GIPAW), and WLIA (Wisconsin Land Information Association (GIS)
- 11 **101-5100-560.03-30 Miles, Meals, & Lodging:** GIPAW conference and fall meeting, 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 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); additional Microsoft SQL server licenses (CALs) \$3,500 (total cost \$5,000); replace firewalls at Station 40, Plant 2 (University Dr), and Wastewater Office (Airport Rd) cost \$4,000 (total \$8,000), replace Disaster Recovery / Backup Server and SAN (storage) (located at Fire Station 40) \$24,500 (total \$35,000); Virtual Host Servers (2) in M/C \$23,800 (total \$34,000); replace Network Core Switches \$25,200 (total cost \$36,000); add redundant firewall \$24,056 (total \$34,366) in M/C; new Stormwater Modeling program cost \$0 (total \$8,000 in Stormwater budget)
- 14 **101-5800-560.06-xx:** Calculated principal and interest payments regarding annual copier leases; required by accounting standards changed to classify operating leases as debt in certain situations (NEW)

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 2025 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.

2025 Program Accomplishments:

- 1 Collected approximately \$65,731.97 in forfeitures through AllPaid Payment Services as of 07-22-2025, which permits forfeitures to be paid with a credit card, by phone or online.
- 2 Participated in State Debt Collection, which collected approximately \$57,910.03 in unpaid forfeitures as of 07-22-2025.
- 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 and the "cheers" class.
- 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 attended 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
- 9 Continued reduction in jail lockup fees due to alternative means to obtain payments.
- 10 Working closely with NHS regarding any juveniles issued citations at school.

2026 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 | 2022 | 2023 | 2024 | 2025 | 2025 YTD | 2025 | 2026 | % Change |
|--------------------|-------------------------------------|----------------|----------------|----------------|----------------|---------------|----------------|----------------|----------------|
| | | ACTUAL | ACTUAL | ACTUAL | BUDGET | 06/30/25 | PROJ | BUDGET | 2025/26 |
| 101-5200-451.03-00 | SERVICE/PROCESS FEE | 60 | 270 | 930 | 500 | 770 | 1,000 | 1,000 | 100.00% |
| 101-5100-451.04-00 | COURT COSTS | 39,241 | 41,165 | 63,276 | 55,000 | 39,559 | 64,000 | 64,000 | 16.36% |
| | Subtotal (Program Revenues) | 39,301 | 41,435 | 64,206 | 55,500 | 40,329 | 65,000 | 65,000 | 17.12% |
| | <i>Undesignated Rev. to Balance</i> | <i>15,101</i> | <i>12,492</i> | <i>14,825</i> | <i>19,209</i> | <i>1,548</i> | <i>17,512</i> | <i>18,568</i> | <i>(3.33%)</i> |
| | <i>LEVY to Balance</i> | <i>62,497</i> | <i>61,467</i> | <i>57,919</i> | <i>66,544</i> | <i>21,516</i> | <i>60,042</i> | <i>63,665</i> | <i>(4.33%)</i> |
| | TOTAL REVENUE: | 116,899 | 115,394 | 136,951 | 141,253 | 63,393 | 142,554 | 147,233 | 4.23% |

EXPENDITURES:

| ACCOUNT NUMBER | ACCOUNT | 2022 | 2023 | 2024 | 2025 | 2025 YTD | 2025 | 2026 | % Change |
|--------------------|---------------------------|----------------|----------------|----------------|----------------|---------------|----------------|----------------|--------------|
| | | ACTUAL | ACTUAL | ACTUAL | BUDGET | 06/30/25 | PROJ | BUDGET | 2025/26 |
| 101-5100-510.01-10 | SALARIED | 8,240 | 8,240 | 8,303 | 10,751 | 4,275 | 10,321 | 12,000 | 11.62% |
| 101-5100-510.01-20 | HOURLY NON-REPR F/T | 49,259 | 51,216 | 54,378 | 57,140 | 25,838 | 57,151 | 57,151 | 0.02% |
| 101-5100-510.01-21 | HOURLY OT/NON-REPR | 44 | - | 282 | - | 51 | 0 | 0 | 0.00% |
| 101-5100-510.01-31 | FICA | 3,953 | 4,250 | 4,482 | 4,826 | 2,136 | 4,795 | 4,915 | 1.84% |
| 101-5100-510.01-32 | WI RETIREMENT | 3,205 | 3,492 | 3,773 | 3,971 | 1,799 | 3,972 | 4,115 | 3.63% |
| 101-5100-510.01-51 | MEDICAL INSURANCE | 20,512 | 21,917 | 24,449 | 26,383 | 11,759 | 26,380 | 27,000 | 2.34% |
| 101-5100-510.01-52 | DENTAL INSURANCE | 1,208 | 1,244 | 1,287 | 1,287 | 575 | 1,293 | 1,287 | 0.00% |
| 101-5100-510.01-53 | GROUP LIFE/DISAB INS | 389 | 411 | 432 | 430 | 183 | 427 | 450 | 4.65% |
| 101-5100-510.02-10 | PROF SERVICE/CONTRACTED | 0 | 0 | 2,246 | 2,000 | 103 | 2,500 | 2,500 | 25.00% |
| 101-5100-521.02-15 | LEGAL COUNSEL | 28,472 | 23,033 | 35,022 | 32,000 | 15,724 | 33,000 | 35,000 | 9.38% |
| 101-5100-510.03-10 | OFFICE SUPPLIES | 84 | 101 | 98 | 400 | 0 | 300 | 400 | 0.00% |
| 101-5100-510.03-20 | SUBSCRIPTIONS & DUES | 100 | 100 | 100 | 100 | 150 | 150 | 150 | 50.00% |
| 101-5100-510.03-30 | MILEAGE/MEALS/LODGING | 180 | 0 | 196 | 425 | 0 | 425 | 425 | 0.00% |
| 101-5100-510.03-35 | TRAINING | 740 | 740 | 840 | 840 | 800 | 840 | 840 | 0.00% |
| 101-5100-510.03-41 | POSTAGE | 513 | 650 | 1,063 | 700 | 0 | 1,000 | 1,000 | 42.86% |
| | JUDICIAL | 116,899 | 115,394 | 136,951 | 141,253 | 63,393 | 142,554 | 147,233 | 4.23% |
| | TOTAL EXPENDITURES | 116,899 | 115,394 | 136,951 | 141,253 | 63,393 | 142,554 | 147,233 | 4.23% |

NOTES:

- 1 **101-5100-510.01-10 Salaried:** Judge annual wages were increased to \$12,000 effective with new term May 1, 2025
- 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:** \$150 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.

2026 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 | 2022 | 2023 | 2024 | 2025 | 2025 YTD | 2025 | 2026 | % Change |
|--------------------|-------------------------------------|---------------|---------------|---------------|----------------|---------------|---------------|----------------|--------------|
| | | ACTUAL | ACTUAL | ACTUAL | BUDGET | 06/30/25 | PROJ | BUDGET | 2025/26 |
| 101-5100-492.09-00 | TRANSFER ASSIGNED BALANCE - LEG | 0 | 0 | 0 | 57,288 | 0 | 0 | 57,288 | 0.00% |
| | Subtotal (Program Revenues) | 0 | 0 | 0 | 57,288 | 0 | 0 | 57,288 | 0.00% |
| | <i>Undesignated Rev. to Balance</i> | <i>10,543</i> | <i>10,293</i> | <i>10,571</i> | <i>11,768</i> | <i>1,858</i> | <i>11,830</i> | <i>12,136</i> | <i>3.13%</i> |
| | <i>LEVY to Balance</i> | <i>43,635</i> | <i>50,649</i> | <i>41,298</i> | <i>40,768</i> | <i>25,829</i> | <i>40,561</i> | <i>41,612</i> | <i>2.07%</i> |
| | TOTAL REVENUE: | 54,178 | 60,942 | 51,869 | 109,824 | 27,687 | 52,391 | 111,036 | 1.10% |

EXPENDITURES:

| ACCOUNT NUMBER | ACCOUNT | 2022 | 2023 | 2024 | 2025 | 2025 YTD | 2025 | 2026 | % Change |
|--------------------|--------------------------|---------------|---------------|---------------|----------------|---------------|---------------|----------------|--------------|
| | | ACTUAL | ACTUAL | ACTUAL | BUDGET | 06/30/25 | PROJ | BUDGET | 2025/26 |
| 101-5100-500.01-10 | SALARIED | 35,732 | 35,126 | 35,555 | 35,850 | 15,466 | 35,850 | 35,850 | 0.00% |
| 101-5100-500.01-31 | FICA | 2,733 | 2,687 | 2,729 | 2,743 | 1,183 | 2,743 | 2,743 | 0.00% |
| 101-5100-500.01-32 | WI RETIREMENT | 856 | 894 | 914 | 603 | 281 | 598 | 625 | 3.65% |
| 101-5100-500.02-10 | PROFESSIONAL SERVICES | 1,160 | 1,405 | 2,049 | 2,350 | 440 | 2,000 | 2,090 | (11.06%) |
| 101-5100-500.03-20 | SUBSCRIPTIONS & DUES | 7,419 | 8,397 | 9,072 | 9,440 | 9,585 | 9,750 | 9,940 | 5.30% |
| 101-5100-500.03-25 | LEGAL AND DISPLAY ADS | 242 | - | - | - | - | - | - | 0.00% |
| 101-5100-500.03-30 | MILEAGE/MEALS/LODGING | 616 | 714 | 550 | 550 | 250 | 850 | 1,500 | 172.73% |
| 101-5100-500.03-35 | TRAINING | 515 | 190 | 500 | 500 | 370 | 450 | 500 | 0.00% |
| 101-5100-500.03-90 | OTHER SUPPLIES & EXPENSE | 74 | 1,582 | 500 | 500 | 112 | 150 | 500 | 0.00% |
| 101-5100-500.08-14 | CAPITAL EQUIPMENT-OTHER | 4,831 | 9,947 | - | 57,288 | - | - | 57,288 | 0.00% |
| | LEGISLATIVE | 54,178 | 60,942 | 51,869 | 109,824 | 27,687 | 52,391 | 111,036 | 1.10% |

NOTES:

- 1 **101-5100-500.02-10 Professional Services:** Provides videotaping for 23 Board meetings and budget public hearing meeting
- 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

Statement of Purpose:

This budget information represents revenue accounts that are general to the Village and not specific to any program, such as State Shared Revenue, various State aid payments, and general miscellaneous revenues. These revenues, along with general property taxes are allocated out to each Department, as needed, to balance each Department budget. Also included, listed before the general revenues, are transfers from other funds that are primarily fee based funds as reimbursement of municipal complex costs, other administrative costs, or use of general Village assets.

Also listed are the expenditures associated with the Municipal Complex operations and expenditures considered General Government that apply to the Village as a whole that are not coded to or allocated to specific Departments.

REVENUES:

| ACCOUNT NUMBER | ACCOUNT | 2022 | 2023 | 2024 | 2025 | 2025 YTD | 2025 | 2026 | % Change |
|------------------------------------|--|----------------|----------------|----------------|----------------|----------|----------------|----------------|--------------|
| | | ACTUAL | ACTUAL | ACTUAL | BUDGET | 06/30/25 | PROJ | BUDGET | 2025/26 |
| 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 | 717 | 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 | 44,565 | 44,059 | 36,377 | 55,802 | 0 | 40,000 | 40,910 | (26.69%) |
| 101-5100-491.06-11 | TRANS FROM WTR DEPARTMENT to MC | 26,838 | 23,748 | 17,022 | 20,000 | 0 | 20,000 | 20,000 | 0.00% |
| 101-5100-491.06-12 | TRANS FROM SWR DEPARTMENT to MC | 26,422 | 22,769 | 16,216 | 20,000 | 0 | 20,000 | 20,000 | 0.00% |
| 101-5100-491.06-13 | TRANS FROM STORM DEPARTMENT to MC | 52,972 | 45,537 | 32,399 | 37,500 | 0 | 37,500 | 37,500 | 0.00% |
| 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 ex | 0 | 0 | 0 | 50,000 | 0 | 0 | 50,000 | 0.00% |
| 101-5100-492.04-01 | TRANSFER FROM SETTLEMENT FUNDS-M | 0 | 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 | 77,170 | 0 | 0 | 70,000 | (9.29%) |
| 101-5100-492.09-00 | TRANSFER ASSIGNED BALANCE - Gen | 0 | 0 | 0 | 0 | 0 | 0 | 35,000 | 100.00% |
| Subtotal (Program Revenues) | | 151,514 | 136,113 | 102,013 | 260,472 | 0 | 117,500 | 273,410 | 4.97% |

| | | | | | | | | | |
|--------------------|------------------------------------|---------|---------|---------|---------|--------|---------|---------|-------|
| 101-5100-410.02-00 | MOBILEHOME FEE-TN SHARE | 63,299 | 61,813 | 62,736 | 60,000 | 39,900 | 60,000 | 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 | 685,953 | 633,935 | 648,571 | 690,000 | 0 | 650,000 | 690,000 | 0.00% |
| 101-5100-410.05-09 | PAYMENT IN LIEU OF TAXES-OTHER | 619 | 580 | 566 | 600 | 519 | 600 | 600 | 0.00% |
| 101-5100-410.09-00 | OTHER TAXES | 0 | 283 | 6,712 | 6,000 | 6,688 | 6,688 | 6,000 | 0.00% |
| 101-5100-432.02-00 | SHARED REVENUE - STATE | 355,346 | 354,390 | 842,560 | 840,873 | 0 | 865,012 | 889,555 | 5.79% |
| 101-5100-432.02-01 | EXPENDITURE RESTRAINT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| 101-5100-432.04-01 | COMPUTER EXEMPT AID | 176,098 | 176,098 | 176,098 | 176,098 | 0 | 176,098 | 176,098 | 0.00% |

REVENUES: (cont.)

| ACCOUNT NUMBER | ACCOUNT | 2022 ACTUAL | 2023 ACTUAL | 2024 ACTUAL | 2025 BUDGET | 2025 YTD 6/30/2025 | 2025 PROJ | 2026 BUDGET | % Change 2025/26 |
|--------------------|--|------------------|------------------|------------------|------------------|-----------------------|------------------|------------------|---------------------|
| 101-5100-432.04-02 | PERSONAL PROPERTY AID | 69,864 | 69,864 | 69,864 | 283,810 | 283,811 | 283,811 | 283,811 | 0.00% |
| 101-5100-432.07-01 | FEE SUBSIDY-CABLE FRANCHISE FEES | 43,880 | 43,880 | 43,880 | 43,880 | 0 | 43,880 | 43,880 | 0.00% |
| 101-5100-433.01-01 | COUNTY SHARED TAXES - SALES TAX | 0 | 0 | 0 | 0 | 0 | 36,760 | 30,000 | 100.00% |
| 101-5100-440.09-01 | FRANCHISE FEES/CABLE TV | 175,935 | 168,652 | 164,435 | 170,000 | 37,017 | 160,000 | 170,000 | 0.00% |
| 101-5100-461.01-00 | JUDGEMENTS AND DAMAGES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| 101-5100-463.01-00 | COPY/DOCUMENT FEES | 0 | 0 | 32 | 0 | 0 | 0 | 0 | 0.00% |
| 101-5200-464.07-00 | RENT-TOWN PROPERTY: GENERAL | 29,320 | 29,680 | 30,670 | 25,930 | 17,157 | 26,000 | 27,500 | 6.05% |
| 101-5100-469.05-00 | IMPACT FEES-FIRE STATION | 189,302 | 16,432 | 8,175 | 20,000 | 23,834 | 28,200 | 20,000 | 0.00% |
| 101-5100-480.02-01 | ROADWAY DEV. AGREEMENT | 3,300 | 0 | 0 | 0 | 2,800 | 2,800 | 0 | 0.00% |
| 101-5100-480.09-00 | AWARDS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| 101-5100-491.04-02 | SALE OF TOWN EQUIPMENT: GEN | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| 101-5100-410.01-00 | MISC REVENUE: GENERAL | 43,173 | 39,238 | 6,237 | 15,000 | 17,137 | 15,000 | 15,000 | 0.00% |
| | TRANSFER FROM EQUIP REPLACE FUND | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | OUTSTANDING CKS/PRIOR YRS | | | | | | | | |
| | Subtotal (Unallocated Revenues) | 1,836,089 | 1,594,845 | 2,060,533 | 2,332,191 | 428,863 | 2,354,849 | 2,412,444 | 3.44% |
| | GENERAL PROPERTY TAX | 7,598,227 | 7,846,554 | 8,047,835 | 8,077,145 | 5,961,413 | 8,073,000 | 8,271,470 | 2.41% |

| | | | | | | | | |
|---------------------------------------|--------|--------|--------|--------|--------|--------|--------|----------------|
| Undesignated Revenue % of Unallocated | 19.46% | 16.89% | 20.38% | 22.40% | 6.71% | 22.58% | 22.58% | 0.80% |
| General Property Tax % of Unallocated | 80.54% | 83.11% | 79.62% | 77.60% | 93.29% | 77.42% | 77.42% | (0.23%) |

| | | | | | | | | |
|---|----------------|----------------|----------------|----------------|------------------|----------------|----------------|---------------|
| Subtotal (Program Revenues) | 151,514 | 136,113 | 102,013 | 260,472 | 0 | 117,500 | 273,410 | 4.97% |
| <i>Undesignated Rev. to Balance Program</i> | <i>158,412</i> | <i>14,573</i> | <i>81,451</i> | <i>43,194</i> | <i>103,029</i> | <i>37,164</i> | <i>79,297</i> | <i>83.58%</i> |
| <i>LEVY to Balance Program</i> | <i>654,747</i> | <i>70,568</i> | <i>316,012</i> | <i>147,406</i> | <i>1,431,297</i> | <i>126,360</i> | <i>271,815</i> | <i>84.40%</i> |
| TOTAL REVENUE: | 964,673 | 221,255 | 499,476 | 451,072 | 1,534,325 | 281,024 | 624,522 | 38.45% |

EXPENDITURES: Municipal Complex

| ACCOUNT NUMBER | ACCOUNT | 2022 ACTUAL | 2023 ACTUAL | 2024 ACTUAL | 2025 BUDGET | 2025 YTD 6/30/2025 | 2025 PROJ | 2026 BUDGET | % Change 2025/26 |
|--------------------|------------------------|----------------|----------------|----------------|----------------|-----------------------|--------------|----------------|---------------------|
| 101-5100-590.01-20 | HOURLY/NON-REPRESENTED | 44,153 | 46,365 | 48,383 | 47,172 | 20,246 | 47,181 | 47,181 | 0.02% |
| 101-5100-590.01-21 | HOURLY OT/NON-REPR | 389 | 1,262 | 237 | 1,356 | 0 | 1,356 | 1,356 | 0.00% |
| 101-5100-590.01-24 | HOURLY/GENERAL UNION | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| 101-5100-590.01-25 | HRLY. OT/GEN UNION | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| 101-5100-590.01-31 | FICA | 3,220 | 3,414 | 3,722 | 3,712 | 1,597 | 3,713 | 3,713 | 0.03% |
| 101-5100-590.01-32 | WI RETIREMENT | 2,916 | 3,246 | 3,329 | 3,373 | 1,407 | 3,373 | 3,495 | 3.62% |
| 101-5100-590.01-51 | MEDICAL INSURANCE | 8,348 | 8,903 | 16,611 | 0 | 0 | 0 | 0 | 0.00% |

EXPENDITURES: Municipal Complex (cont.)

| ACCOUNT NUMBER | ACCOUNT | 2022 ACTUAL | 2023 ACTUAL | 2024 ACTUAL | 2025 BUDGET | 2025 YTD 6/30/2025 | 2025 PROJ | 2026 BUDGET | % Change 2025/26 |
|--------------------|----------------------------------|----------------|----------------|----------------|----------------|-----------------------|----------------|----------------|---------------------|
| 101-5100-590.01-52 | DENTAL INSURANCE | 391 | 406 | 18 | 0 | 0 | 0 | 0 | 0.00% |
| 101-5100-590.01-53 | GROUP LIFE/DISAB INS | 356 | 379 | 400 | 370 | 157 | 382 | 385 | 4.05% |
| 101-5100-590.02-10 | PROF SERVICE/CONTRACTED | 0 | 0 | 393 | 17,200 | 17,200 | 25,756 | 10,000 | (41.86%) |
| 101-5100-590.02-14 | ENGINEERING | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| 101-5100-590.02-17 | EQUIP RENTAL/CONTRACTED | 4,594 | 4,289 | 4,700 | 3,326 | 1,024 | 2,150 | 3,326 | 0.00% |
| 101-5100-590.02-21 | ELECTRICITY | 48,550 | 57,822 | 55,943 | 58,000 | 31,461 | 61,672 | 58,000 | 0.00% |
| 101-5100-590.02-22 | NATURAL GAS | 40,992 | 30,140 | 24,161 | 44,000 | 24,875 | 35,025 | 44,000 | 0.00% |
| 101-5100-590.02-23 | SEWER/WATER/STORM | 16,844 | 17,657 | 18,147 | 19,000 | 9,561 | 19,250 | 19,000 | 0.00% |
| 101-5100-590.02-24 | TELEPHONE | 9,592 | 9,536 | 9,431 | 10,000 | 7,292 | 9,500 | 10,000 | 0.00% |
| 101-5100-590.02-40 | REPAIR/MAINT SERV/OTHER | 6,690 | 8,778 | 11,186 | 9,400 | 599 | 7,500 | 9,400 | 0.00% |
| 101-5100-590.02-41 | BUILDING REPAIR & MAINT | 79,377 | 32,580 | 95,228 | 57,850 | 29,767 | 60,000 | 60,000 | 3.72% |
| 101-5100-590.03-46 | CLOTHING/UNIFORM ALLOW | 300 | 0 | 149 | 400 | 298 | 400 | 400 | 0.00% |
| 101-5100-590.03-57 | CUSTODIAL/MAINTENANCE SUP | 10,915 | 10,796 | 7,852 | 9,500 | 5,402 | 7,000 | 9,500 | 0.00% |
| 101-5100-590.03-58 | GROUNDS MAINTENANCE SUPPL | 1,402 | 2,361 | 2,207 | 1,652 | 836 | 2,000 | 2,000 | 21.07% |
| 101-5100-590.08-19 | CAP IMPR BUILDING & LAND | 247,161 | 215,519 | 19,410 | 59,970 | 13,876 | 60,000 | 60,000 | 0.05% |
| 101-5100-590.08-31 | CAP IMPROVEMENT MISC | 0 | 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 | 528,107 | 455,370 | 323,422 | 348,198 | 165,598 | 348,175 | 343,673 | (1.30%) |

EXPENDITURES: General Government

| ACCOUNT NUMBER | ACCOUNT | 2022 ACTUAL | 2023 ACTUAL | 2024 ACTUAL | 2025 BUDGET | 2025 YTD 6/30/2025 | 2025 PROJ | 2026 BUDGET | % Change 2025/26 |
|--------------------|---------------------------|----------------|----------------|----------------|----------------|-----------------------|----------------|----------------|---------------------|
| 101-5100-600.02-10 | PROF SERVICE/CONTRACTED | 5,523 | 5,279 | 5,498 | 5,800 | 4,435 | 7,346 | 5,800 | 0.00% |
| 101-5100-600.02-34 | SITE MAINTENANCE-EAB | 0 | 4,400 | 10,000 | 35,000 | 0 | 17,500 | 35,000 | 0.00% |
| 101-5100-600.03-10 | OFFICE SUPPLIES | 10,164 | 5,185 | 5,224 | 10,100 | 714 | 6,000 | 10,100 | 0.00% |
| 101-5100-600.03-41 | POSTAGE/SHIPPING | 7,711 | 12,790 | 9,741 | 12,750 | 5,559 | 10,500 | 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 | 0 | 0 | 186,144 | ##### |
| 101-5100-600.09-20 | TRANSFER TO SRF | 500 | 500 | 500 | 500 | 0 | 500 | 0 | (100.00%) |
| 101-5100-600.09-40 | TRANSFER TO CAP PROJS | | | | | | | | |
| | GENERAL GOVERNMENT | 23,898 | 28,154 | 30,963 | 94,124 | 10,708 | 41,846 | 279,794 | 197.26% |
| | TOTAL EXPENDITURES | 552,005 | 484,524 | 354,386 | 442,322 | 176,306 | 390,021 | 623,467 | 40.95% |

NOTES:

Notes: Revenue

1 101-5100-491.xx-xx Transfers from other Funds

These accounts record payments to the General Fund from other funds, such as Garbage, Recycling, Water, Sewer and Stormwater for administrative wages and benefits and use of the Municipal Complex and general Village assets.

2 101-5100-491.06-13 Transfer from Stormwater Utility: \$85,000

Partial Repayment of prior stormwater operating expenses and debt service - \$50,000
Reimbursement for Municipal Complex Expenses (10%) - \$35,000

3 101-5100-410.05-01 Payment in Lieu of Taxes: \$690,000

Water Utility payment to Village per Wisconsin Public Service Commission calculation

4 101-5100-432.04-02 Personal Property Aid: \$283,811

This was a new account in 2019 when 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 aid was set at \$69,864 based on 2017 values. In 2024 the State eliminated all personal property taxes and increased the amount of the aid by the 2023 values of \$213,947. The aid does not have an escalator and is not expected to change.

Notes: Municipal Complex Expenditures

1 101-5100-590.02-10 Professional Services - \$10,000 Miscellaneous exterior building perimeter improvements (offset with fund balance)

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

3 101-5100-590.02-41 Building Repair & Maintenance: \$60,000

\$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, \$10,750 Main Building HVAC (incl. boiler cleaning, inspection, and certification), \$5,750 Security Storage Building HVAC, \$1,600 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), \$4,450 Fire alarm system monitoring and inspection (main and storage bldgs), \$600 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: \$2,000

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

7 101-5100-590.08-19 Building Capital: \$60,000

All offset with fund balance: AC unit for IT room - \$20,000, municipal complex bathroom updates (such as wall tiles, fixtures, and stall walls) - \$40,000

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 halted in 2023. As of 12/31/24, there is \$52,250 of assigned fund balance designated for future EAB projects. The anticipated balance for 12/31/25 is \$37,250. The 2026 budget is to use \$35,000 of these funds in 2026, with \$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.

2025 Accomplishments:

Recreation

- 1 Added Special Events - A Beary Special Night, Howl-O-Ween Treat Trail
- 2 Added additional trips - Door County Tour, Old World Christmas Market
- 3 Added additional adult fitness classes
- 4 Retained 71% of summer programming staff
- 5 Continued to recruit and retain business sponsors
- 6 Attended continuing education opportunities
- 7 Replaced Community Center roof (coordinated with Fire Department)

Parks

- 1 Replaced Westfield Park playground
- 2 Replaced O'Hauser Park playground - in progress
- 3 Continued to partner with Rent.fun to bring a kayak rental program to Fritse Park
- 4 Reconstructed American Drive Trail (from BB to E. Shady Ln)
- 5 Reconstructed Cold Spring Road Trail (from W. American to Jacobsen Rd) - in progress
- 6 Reconstructed Friendship Trail (from CTH CB to Cold Spring Rd) - in progress
- 7 Installed security cameras at Palisades Park
- 8 Cracksealed and sealcoated O'Hauser Park south parking lot
- 9 Cracksealed Fritsch Park, O'Hauser Park north and Anunson Farm Park parking lots
- 10 Cracksealed and sealcoated multiple trails

2025 Accomplishments - Parks (cont.):

- 11 Held an Arbor Day Celebration and planted numerous trees throughout park and trail system and maintained Tree City USA status
- 12 Continued planting trees and benches via the memorial/donor program
- 13 Volunteer work groups spent numerous hours improving the Rydell Conservancy and Woodland Prairie Park bike trails
- 14 Resurfaced sports courts at Wittmann Park
- 15 Finalized concept plan for Schildt Park renovation/addition
- 16 Removed dock at the Rydell Conservancy - in progress
- 17 Installed new shade/covered picnic tables at the Rydell Conservancy
- 18 Removed ash trees from park system (ongoing)
- 19 Completed semi-annual playground inspections and made necessary repairs/replacements
- 20 Updated tee signs at O'Hauser Main Disc Golf Course
- 21 Completed one phase of Trestle Trail structural repairs
- 22 Replaced bleachers on Lehl Field at O'Hauser Park
- 23 Attended continuing education opportunities

2026 Program Goals

Recreation

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

Parks

- 1 Schildt Park renovation/addition project to include pickleball courts, trails, new parking, playground replacement, building repairs
- 2 Replace Kippenhan Park Playground
- 3 Reconstruct a portion of the American Drive Trail
- 4 Update security cameras at Wittmann Park
- 5 Install new shade/covered picnic table at Fritsch Park
- 6 Continue replacing tee signs at O'Hauser Park Main Disc Golf Course
- 7 Continue picnic table replacement program
- 8 Perform semi-annual playground inspections and repair/replace equipment as needed
- 9 Continue to crackseal and sealcoat maintenance on trails and parking lots
- 10 Staff to attend WPRA State Conference, CPSI Course and other continuing education opportunities

REVENUES - Park:

| ACCOUNT NUMBER | ACCOUNT | 2022 ACTUAL | 2023 ACTUAL | 2024 ACTUAL | 2025 BUDGET | 2025 YTD 06/30/25 | 2025 PROJ | 2026 BUDGET | % Change 2025/26 |
|--------------------|---|----------------|----------------|----------------|----------------|----------------------|---------------|----------------|---------------------|
| 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 | 318 | 342 | 420 | 300 | 126 | 300 | 300 | 0.00% |
| 101-5500-463.04-00 | PARK RENTALS | 22,822 | 25,302 | 27,546 | 25,000 | 15,349 | 25,000 | 22,850 | (8.60%) |
| 101-5500-480.02-01 | SALE OF TOWN EQUIPMENT: PK | 0 | 0 | 0 | 200 | 0 | 0 | 0 | (100.00%) |
| 101-5500-480.03-02 | KIOSK ADS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| 101-5500-480.04-01 | VENDING MACHINES | 644 | 636 | 731 | 650 | 138 | 500 | 650 | 0.00% |
| 101-5500-480.09-00 | MISC REVENUE: PARK | 1,566 | 398 | 1,701 | 1,000 | 940 | 1,000 | 1,000 | 0.00% |
| 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 | 13,413 | 0 | 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 | 3,616 | 268 | 1,399 | 0 | 0 | 0 | 0 | 0.00% |
| 101-5500-491.02-05 | TRANSFER FROM DISC GOLF FEES/DONA | 24,520 | 57,610 | 19,246 | 20,926 | 0 | 16,746 | 66,776 | 219.11% |
| 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 RECO | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| 101-5500-491.02-05 | TRANSFER FROM TREE FUND (FORMERLY) | 0 | 0 | 5,237 | 17,000 | 0 | 17,000 | 5,000 | (70.59%) |
| 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 | 14,292 | 750 | 0 | 750 | 0 | (100.00%) |
| 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 | 151,500 | 0 | 0 | 86,000 | (43.23%) |
| | Park Subtotal (Program Revenues) | 53,486 | 97,969 | 70,572 | 217,326 | 16,553 | 61,296 | 182,576 | (15.99%) |

REVENUES - Recreation:

| | | | | | | | | | |
|--------------------|--------------------------|--------|--------|--------|--------|--------|--------|--------|-------|
| 101-5500-468.01-01 | SPRING REC FEES | 15,228 | 19,847 | 19,043 | 19,721 | 19,732 | 19,732 | 21,289 | 7.95% |
| 101-5500-468.01-02 | SUMMER PROGRAM FEES | 51,041 | 48,039 | 52,191 | 52,185 | 47,530 | 52,185 | 54,065 | 3.60% |
| 101-5500-468.01-03 | FALL PROGRAM FEES | 33,334 | 37,938 | 42,166 | 35,106 | 6,700 | 35,106 | 36,238 | 3.22% |
| 101-5500-468.01-04 | WINTER PROGRAM FEES | 28,178 | 33,048 | 36,388 | 34,564 | 10,553 | 34,564 | 34,888 | 0.94% |
| 101-5500-468.02-01 | STATE ATTRACTIONS | 17,112 | 20,466 | 20,470 | 18,000 | 2,184 | 18,000 | 18,000 | 0.00% |
| 101-5500-463.01-00 | RENT-TOWN PROPERTY: PARK | 26,702 | 31,017 | 25,773 | 24,669 | 12,008 | 24,016 | 24,669 | 0.00% |

REVENUES - Recreation (cont.):

| ACCOUNT NUMBER | ACCOUNT | 2022 ACTUAL | 2023 ACTUAL | 2024 ACTUAL | 2025 BUDGET | 2025 YTD 6/30/2025 | 2025 PROJ | 2026 BUDGET | % Change 2025/26 |
|--|---|------------------|------------------|------------------|------------------|-----------------------|------------------|------------------|---------------------|
| 101-5500-463.03-00 101-5500-480.08-11 101-5500-480.09-01 101-5500-492.09-00 | COMMUNITY CENTER RENTAL | 17,314 | 20,887 | 22,867 | 20,000 | 8,216 | 20,000 | 21,000 | 5.00% |
| | DONATIONS & CONTRIBUTIONS - PK/REC | 0 | 0 | 13,500 | 0 | 0 | 0 | 0 | 0.00% |
| | MISC REVENUE: RECREATION | 1,036 | 467 | 437 | 500 | 121 | 300 | 400 | (20.00%) |
| | TRANSFER ASSIGNED BALANCE - REC | 0 | 0 | 0 | 1,500 | 0 | 0 | 4,900 | 226.67% |
| | Recreation Subtotal (Program Revenues) | 189,945 | 211,709 | 232,835 | 206,245 | 107,044 | 203,903 | 215,449 | 4.46% |
| | Total Program Revenue | 243,431 | 309,678 | 303,407 | 423,571 | 123,597 | 265,199 | 398,025 | (6.03%) |
| | <i>Undesignated Rev. to Balance</i> | <i>181,690</i> | <i>188,086</i> | <i>227,727</i> | <i>252,735</i> | <i>31,584</i> | <i>279,388</i> | <i>266,378</i> | <i>5.40%</i> |
| | <i>LEVY to Balance</i> | <i>751,967</i> | <i>925,506</i> | <i>889,676</i> | <i>875,548</i> | <i>439,109</i> | <i>957,935</i> | <i>913,331</i> | <i>4.32%</i> |
| | TOTAL REVENUE: | 1,177,088 | 1,423,270 | 1,420,810 | 1,551,854 | 594,290 | 1,502,522 | 1,577,734 | 1.67% |

EXPENDITURES-Park:

| ACCOUNT NUMBER | ACCOUNT | 2022 ACTUAL | 2023 ACTUAL | 2024 ACTUAL | 2025 BUDGET | 2025 YTD 06/30/25 | 2025 PROJ | 2026 BUDGET | % Change 2025/26 |
|--------------------|--------------------------|----------------|----------------|----------------|----------------|----------------------|--------------|----------------|---------------------|
| 101-5500-710.01-10 | SALARIED | 34,401 | 36,929 | 48,371 | 51,185 | 23,429 | 51,197 | 51,196 | 0.02% |
| 101-5500-710.01-20 | HOURLY/NON-REPRESENTED | 217,701 | 237,776 | 256,783 | 264,657 | 120,724 | 266,230 | 265,492 | 0.32% |
| 101-5500-710.01-21 | HOURLY OT/NON-REPR | 7,942 | 7,328 | 9,728 | 9,278 | 3,622 | 7,271 | 9,279 | 0.01% |
| 101-5500-710.01-22 | HOURLY/NON-REPR./P.T. | 60,000 | 65,470 | 77,806 | 84,282 | 26,571 | 84,282 | 91,453 | 8.51% |
| 101-5500-710.01-23 | P/T NON-REP OT | 2,300 | 1,351 | 3,083 | 3,587 | 1,105 | 3,587 | 3,906 | 8.89% |
| 101-5500-710.01-31 | FICA | 23,725 | 26,194 | 29,667 | 30,301 | 13,070 | 30,269 | 30,881 | 1.91% |
| 101-5500-710.01-32 | WI RETIREMENT | 16,657 | 19,123 | 21,730 | 27,196 | 10,246 | 23,711 | 28,715 | 5.59% |
| 101-5500-710.01-40 | PER DIEM | 2,660 | 2,975 | 2,485 | 4,165 | 1,085 | 4,165 | 3,185 | (23.53%) |
| 101-5500-710.01-51 | MEDICAL INSURANCE | 63,357 | 54,632 | 63,285 | 95,013 | 29,657 | 68,216 | 101,251 | 6.57% |
| 101-5500-710.01-52 | DENTAL INSURANCE | 2,661 | 2,959 | 3,310 | 3,328 | 1,440 | 3,314 | 3,540 | 6.37% |
| 101-5500-710.01-53 | GROUP LIFE/DISAB INS | 1,832 | 2,123 | 2,332 | 2,325 | 977 | 2,393 | 2,414 | 3.83% |
| 101-5500-710.01-97 | UNEMPLOYMENT COMP | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| 101-5500-710.02-10 | PROF SERVICE/CONTRACTED | 2,354 | 119 | 10,858 | 31,050 | 1,767 | 21,050 | 40,050 | 28.99% |
| 101-5500-710.02-12 | EMPLOYEE ASSISTANCE PROG | 238 | 245 | 252 | 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 | 2,936 | 3,386 | 3,875 | 3,260 | 2,035 | 3,260 | 3,260 | 0.00% |
| 101-5500-710.02-21 | ELECTRICITY | 14,001 | 13,246 | 14,907 | 15,800 | 6,888 | 15,800 | 15,800 | 0.00% |
| 101-5500-710.02-22 | NATURAL GAS | 2,440 | 1,888 | 2,063 | 2,500 | 1,271 | 2,500 | 2,500 | 0.00% |
| 101-5500-710.02-23 | SEWER/WATER/STORM | 19,140 | 21,127 | 21,010 | 19,600 | 8,577 | 21,000 | 19,600 | 0.00% |
| 101-5500-710.02-34 | SITE MAINTENANCE | 15,424 | 18,052 | 17,536 | 26,200 | 17,427 | 26,200 | 25,200 | (3.82%) |

EXPENDITURES-Park: (cont.)

| ACCOUNT NUMBER | ACCOUNT | 2022 ACTUAL | 2023 ACTUAL | 2024 ACTUAL | 2025 BUDGET | 2025 YTD 06/30/25 | 2025 PROJ | 2026 BUDGET | % Change 2025/26 |
|--------------------|----------------------------------|----------------|------------------|------------------|------------------|----------------------|------------------|------------------|---------------------|
| 101-5500-710.02-40 | REPAIR/MAINT SERV/OTHER | 12,875 | 6,971 | 2,766 | 10,940 | 6,933 | 10,940 | 18,940 | 73.13% |
| 101-5500-710.02-41 | BUILDING REPAIR & MAINT | 4,106 | 9,360 | 8,356 | 8,730 | 2,316 | 8,730 | 8,730 | 0.00% |
| 101-5500-710.02-93 | DRUG & ALCOHOL TESTING | 1,436 | 1,089 | 1,098 | 1,000 | 504 | 950 | 950 | (5.00%) |
| 101-5500-710.03-10 | OFFICE SUPPLIES | 198 | 392 | 366 | 400 | 307 | 400 | 400 | 0.00% |
| 101-5500-710.03-13 | PRINTING/MARKETING | 1,348 | 2,628 | 847 | 2,385 | 1,128 | 2,385 | 2,385 | 0.00% |
| 101-5500-710.03-20 | SUBSCRIPTIONS & DUES | 210 | 245 | 485 | 375 | 106 | 375 | 375 | 0.00% |
| 101-5500-710.03-25 | LEGAL & DISPLAY ADS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| 101-5500-710.03-30 | MILEAGE/MEALS/LODGING | 1,178 | 653 | 1,027 | 1,210 | 319 | 891 | 1,290 | 6.61% |
| 101-5500-710.03-35 | TRAINING | 125 | 640 | 0 | 1,035 | 0 | 1,035 | 1,035 | 0.00% |
| 101-5500-710.03-40 | OPERATING SUPPLIES-DISC GOLF | 15,617 | 20,806 | 14,984 | 16,180 | 5,456 | 12,000 | 62,030 | 283.37% |
| 101-5500-710.03-41 | POSTAGE/SHIPPING | 429 | 432 | 482 | 400 | 112 | 400 | 400 | 0.00% |
| 101-5500-710.03-46 | CLOTHING/UNIFORM ALLOW | 1,920 | 1,632 | 2,035 | 2,510 | 303 | 2,300 | 2,510 | 0.00% |
| 101-5500-710.03-53 | EQUIPMENT MAINTENANCE | 11,647 | 14,913 | 17,951 | 12,300 | 9,925 | 12,300 | 13,700 | 11.38% |
| 101-5500-710.03-55 | VEHICLE MAINTENANCE | 6,151 | 10,415 | 7,551 | 7,200 | 1,191 | 7,200 | 9,000 | 25.00% |
| 101-5500-710.03-57 | CUSTODIAL/MAINTENANCE SUP | 6,896 | 6,856 | 7,799 | 7,500 | 5,415 | 7,500 | 7,500 | 0.00% |
| 101-5500-710.03-58 | GROUNDS MAINTENANCE SUPPL | 10,620 | 6,999 | 9,815 | 11,800 | 599 | 11,800 | 11,800 | 0.00% |
| 101-5500-710.03-72 | CRACK SEALING PROGRAM | 5,910 | 13,440 | 30,090 | 30,000 | 3,920 | 28,000 | 13,500 | (55.00%) |
| 101-5500-710.03-78 | TREE & BRUSH CONTROL | 3,761 | 16,684 | 5,880 | 20,600 | 16,770 | 20,600 | 8,600 | (58.25%) |
| 101-5500-710.03-79 | TRAIL MAINTENANCE | 17,975 | 23,809 | 20,985 | 20,800 | 19,291 | 20,800 | 20,800 | 0.00% |
| 101-5500-710.03-90 | OTHER SUPPLIES & EXPENSE | 6,635 | 5,562 | 7,682 | 7,900 | 2,064 | 7,900 | 7,900 | 0.00% |
| 101-5500-710.03-93 | MEDICAL EXAMS | 0 | 0 | 0 | 150 | 159 | 159 | 159 | 6.00% |
| 101-5500-710.08-12 | CAP EQUIPMENT-VEHICLES | 0 | 0 | 0 | 35,000 | 31,909 | 31,909 | 0 | (100.00%) |
| 101-5500-710.08-14 | CAPITAL EQUIPMENT-OTHER | 0 | 109,428 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| 101-5500-710.08-31 | CAP-PARKS-MISC | 58,869 | 46,842 | 82,452 | 45,450 | 32,219 | 42,000 | 37,000 | (18.59%) |
| 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 | 187,335 | 248,362 | 211,941 | 211,085 | 0 | 211,085 | 216,040 | 2.35% |
| | PARKS | 845,010 | 1,063,081 | 1,023,673 | 1,129,927 | 411,089 | 1,077,356 | 1,144,016 | 1.25% |

EXPENDITURES-Recreation:

| ACCOUNT NUMBER | ACCOUNT | 2022 | 2023 | 2024 | 2025 | 2025 YTD | 2025 | 2026 | % Change |
|--------------------|---------------------------|--------|---------|---------|---------|-----------|---------|---------|----------|
| | | ACTUAL | ACTUAL | ACTUAL | BUDGET | 6/30/2025 | PROJ | BUDGET | 2025/26 |
| 101-5500-720.01-10 | SALARIED | 51,599 | 54,511 | 113,134 | 118,596 | 53,943 | 118,616 | 118,619 | 0.02% |
| 101-5500-720.01-20 | HOURLY/NON-REPRESENTED | 16,399 | 13,271 | 12,594 | 13,108 | 5,927 | 13,110 | 13,111 | 0.02% |
| 101-5500-720.01-21 | HOURLY OT/NON-REPR | 0 | 316 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| 101-5500-720.01-22 | HOURLY/NON-REPR./P.T. | 95,182 | 103,451 | 63,262 | 67,730 | 26,086 | 67,730 | 68,455 | 1.07% |
| 101-5500-720.01-31 | FICA | 12,415 | 12,824 | 13,464 | 14,699 | 6,105 | 14,700 | 14,715 | 0.11% |
| 101-5500-720.01-32 | WI RETIREMENT | 4,424 | 10,119 | 8,683 | 9,154 | 4,161 | 9,155 | 9,485 | 3.62% |
| 101-5500-720.01-51 | MEDICAL INSURANCE | 14,871 | 17,471 | 40,066 | 42,247 | 18,833 | 43,826 | 47,251 | 11.84% |
| 101-5500-720.01-52 | DENTAL INSURANCE | 867 | 963 | 643 | 754 | 337 | 751 | 966 | 28.12% |
| 101-5500-720.01-53 | GROUP LIFE/DISAB INS | 408 | 523 | 985 | 949 | 402 | 982 | 991 | 4.43% |
| 101-5500-720.01-97 | UNEMPLOYMENT COMP | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| 101-5500-720.02-10 | PROF SERVICE/CONTRACTED | 7 | 14 | 28 | 100 | 49 | 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 | 540 | 461 | 535 | 684 | 303 | 675 | 780 | 14.04% |
| 101-5500-720.02-21 | ELECTRICITY | 6,414 | 7,354 | 6,925 | 9,600 | 3,981 | 8,600 | 9,600 | 0.00% |
| 101-5500-720.02-22 | NATURAL GAS | 2,134 | 2,136 | 1,517 | 2,800 | 1,805 | 2,800 | 2,800 | 0.00% |
| 101-5500-720.02-23 | SEWER/WATER/STORM | 3,405 | 3,570 | 3,770 | 4,100 | 1,934 | 4,100 | 4,100 | 0.00% |
| 101-5500-720.02-24 | TELEPHONE | 990 | 1,006 | 1,429 | 1,380 | 572 | 1,380 | 1,380 | 0.00% |
| 101-5500-720.02-40 | REPAIR/MAINT SERV/OTHER | 1,757 | 2,199 | 1,827 | 2,515 | 152 | 2,515 | 6,020 | 139.36% |
| 101-5500-720.02-41 | BUILDING REPAIR & MAINT | 5,736 | 7,073 | 3,456 | 4,950 | 2,378 | 4,950 | 4,200 | (15.15%) |
| 101-5500-720.03-09 | CREDIT CARD FEES | 3,467 | 3,626 | 4,145 | 4,300 | 2,127 | 4,300 | 4,300 | 0.00% |
| 101-5500-720.03-10 | OFFICE SUPPLIES | 852 | 366 | 1,374 | 400 | 0 | 400 | 400 | 0.00% |
| 101-5500-720.03-20 | SUBSCRIPTIONS & DUES | 1,050 | 843 | 471 | 980 | 420 | 980 | 980 | 0.00% |
| 101-5500-720.03-30 | MILEAGE/MEALS/LODGING | 1,241 | 727 | 904 | 1,550 | 883 | 1,550 | 1,550 | 0.00% |
| 101-5500-720.03-35 | TRAINING | 275 | 300 | 1,050 | 1,240 | 0 | 1,240 | 1,265 | 2.02% |
| 101-5500-720.03-40 | OPERATING SUPPLIES | 4,177 | 4,513 | 3,375 | 6,953 | 3,115 | 6,953 | 6,853 | (1.44%) |
| 101-5500-720.03-41 | POSTAGE/SHIPPING | 3,712 | 4,430 | 4,805 | 5,160 | 2,514 | 5,160 | 5,878 | 13.91% |
| 101-5500-720.03-42 | CC OPERATING SUPPLIES | 2,580 | 2,330 | 2,661 | 2,400 | 1,219 | 2,400 | 2,500 | 4.17% |
| 101-5500-720.03-45 | LICENSE/FORMS/PRINTING | 12,780 | 13,360 | 13,466 | 13,500 | 8,244 | 13,500 | 14,555 | 7.81% |
| 101-5500-720.03-58 | GROUNDS MAINTENANCE SUPPL | 0 | 0 | 0 | 400 | 0 | 400 | 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 | 6,279 | 11,194 | 10,909 | 12,046 | 14,661 | 14,661 | 12,511 | 3.86% |
| 101-5500-720.03-82 | SUMMER PROGRAM | 22,180 | 24,675 | 23,547 | 25,706 | 10,680 | 25,706 | 24,388 | (5.13%) |
| 101-5500-720.03-83 | FALL PROGRAM | 15,878 | 18,557 | 19,225 | 17,007 | 0 | 17,007 | 17,807 | 4.70% |
| 101-5500-720.03-84 | WINTER PROGRAM | 18,483 | 18,243 | 18,993 | 19,339 | 12,370 | 19,339 | 20,178 | 4.34% |

EXPENDITURES-Recreation: (cont.)

| ACCOUNT NUMBER | ACCOUNT | 2022 | 2023 | 2024 | 2025 | 2025 YTD | 2025 | 2026 | % Change |
|--------------------|----------------------------|------------------|------------------|------------------|------------------|----------------|------------------|------------------|--------------|
| | | ACTUAL | ACTUAL | ACTUAL | BUDGET | 06/30/25 | PROJ | BUDGET | 2025/26 |
| 101-5500-720.03-91 | PUBLIC SERVICE & EDUCATION | 18,730 | 19,763 | 19,892 | 17,280 | 0 | 17,280 | 17,280 | 0.00% |
| 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 | 3,246 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| | RECREATION | 332,078 | 360,189 | 397,136 | 421,927 | 183,201 | 425,166 | 433,718 | 2.79% |
| | TOTAL EXPENDITURES | 1,177,088 | 1,423,270 | 1,420,810 | 1,551,854 | 594,290 | 1,502,522 | 1,577,734 | 1.67% |

NOTES - Park & Recreation:

Revenues:

- 1 **101-5500-491.02-05 Transfer from Special Revenue Funds:** routine transfers proposed in 2026 for disc golf and urban forestry management (tree fund)
- 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

Expenditures:

Notes - Staffing for both Parks and Recreation:

- 1 Director of Park & Recreation: 50% Park / 50% Rec
- 2 Admin Assistant (shared Street/Park-Rec): 30% Street, 25% Park, 25% Recreation, 20% Storm Utility
- 3 Recreation Assistant 250 hours (last change 2025)
- 4 Full-Time overtime 192 hours and 22 call hours (last change 2023)
- 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 paid at regular hourly rate (changed 2026 from \$20 / hour), part time weekends 50 days, part time weekdays 15 days (paid at \$15 / hour-no change)
- 6 5 Part-time seasonal park employees - up to 2,800 hours in total (Add 1 position)
- 7 3 long-term seasonal mowing positions - 700 hours each (last changed 2023), increase pay range to \$13 / hr to \$15 / hr
- 8 1 long-term seasonal park employee (20 hrs for 52 wks) (last changed 2023)
- 9 P/T overtime 168 hours (last changed 2023)

Notes - Parks Expenditures:

- 10 **101-5500-710.02-10 Prof Services/Contracted:** Background Checks - \$50; Native Prairie Contractual - \$2,000; 2027-2031 CORP (comprehensive outdoor recreation plan) - \$20,000 (offset with fund balance); Woodland Prairie Park Planning - \$10,000 (Rollover from 2025 Budget); Rydell Conservancy Dock Removal - \$8,000 (partial rollover from 2025 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; 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; General - \$2,800; Paint, stain, etc. - \$1,000; Play Equipment Repair - \$3,000; Woodland Prairie Bike Trail Dirt - \$5,000 (offset with balance)

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; Soccer Complex Parking Lot and Misc Repairs - \$15,000 (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 Prev Pit Clean Out - \$400; Fritse-annual furnace maintenance - \$345; Fritsch- annual furnace maintenance - \$335

16 **101-5500-710.02-93 Drug Screen:** Summer/Seasonal - \$500; 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 - \$200; Give-a-ways - \$700; 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) - \$240

21 **101-5500-710.03-35 Training:** Fall Workshop (Tauscher)- \$125; CPSI Course (Full-Time)- \$400; Arborist Conference/Urban Forestry- \$200; WPRA (Tauscher)- \$310

22 **101-5500-710.03-40 Operation Disc Golf: Yearly - Expenses:** Pencils, Scorecards, Envelopes, Portable Toilets - \$7,480; Credit Card System (Ventek) - \$800
Capital Expenses (current course): 16x16 Shelter - \$45,000; Tee Signs - \$1,200; Tee Pads - \$1,400; Baskets - \$2,000
Capital Expenses (beginner course): Concrete Pads - \$3,150; Misc./Unknown - \$1,000

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- \$204; Director- \$50

24 **101-5500-710.03-53 Equipment Maintenance:** Tires/Belts/Oil/Filters - \$4,000; Misc. Repairs - \$6,000; Fork Lift Preventive Maint - \$400; Plow Parts - \$1,200; Tractor Tires - \$1,800; Propane Tank Refills - \$300

25 **101-5500-710.03-55 Vehicle Maintenance:** Truck Tires - \$3,850; Tires/Belts/Oil/Filters - \$1,000; General/Unknown - \$4,000; Oil Drum - \$1,800

26 **101-5500-710.03-57 Custodial/Maintenance Supplies:** Cleaning Supplies/Restroom Supplies - \$7,800

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 with fund balance: Fritsch Park seal coat - \$10,000; Butte des Morts Park crack seal and seal coat - \$1,000

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; Fritsch Park EAB Treatment - \$100;
Note: removal of Park/Trail Ash Trees - \$25,000 using EAB Funds (included in Misc Budget)

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; Trimmer - \$300; Paint brushes, sand paper & supplies - \$300; Volunteer Supplies (gloves, eye protection, etc.) - \$500; Park Rental Equipment - \$400; Safety Supplies/Equip (ear, eye, etc.) - \$750; Tools for shop - \$1,300, Hand Tools - \$1,000; Chain saw saftey equip (Chaps/Helmet) - \$300; Chain Saw - \$300

32 **101-5500-710.08-12 Capital Equipment - Vehicles:**

33 **101-5500-710.08-31 Cap Parks Misc:** Wittmann Park Camera Update (replace 4 originals) - \$6,000; Picnic Table Replacement (Schildt replacement is in park renovation project; this would complete the 5 year plan) - \$22,000 (\$17,000 partial offset w/ fund balance); Fritsch Park Covered Table - \$8,000; OHauser Park Bike Rack - \$1,000

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:** Community Center Mats - \$780

38 **101-5500-720.02-40 Repair/Maint Ser/Other:** Office Copier (Annual) - \$640; Floor Waxing (All) - \$1,500; Carpet and Chair Cleaning - \$80; Wall Divider Maint - \$300; Community Center Painting (Robin, Maple, Lobby, Hallways) - \$3,500 (offset with fund balance)

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

40 **101-5500-720.03-09 Credit Card Fees:** rec program, boat launch kiosk, and disc golf kiosk

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) - \$125; 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; 6' Table Replacement - \$1,400 (offset with fund balance)

46 **101-5500-720.03-41 Postage/Shipping:** 2 Rec Guides - \$5,800; FFR Neighborhood Mailing \$78

47 **101-5500-720.03-42 CC Supplies:** Cleaning/Janitorial - \$1,800; Misc. - \$700

48 **101-5500-720.03-45 Printing/Marketing:** Spring/Summer - \$6,600, Fall/Winter - \$5,900; Music License - \$435; Mics. \$300; Constant Contact Subscription - \$1,200; Canva Subscription - \$120

49 **101-5500-720.03-58 Grounds Maintenance Supplies:** Turf Maintenance/Plants - \$400

50 **101-5500-720.03.72 Crack/Seal Coat:** none in 2026

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, receiving 13,687 Calls For Service in 2024, completing incident and accident reports, 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.

2025 Program Goals and Accomplishments:

- 1 Expanded Fox Crossing Police presence within Menasha, St. Mary's and Neenah School Districts
- 2 Accomplished 24 hour supervision for the first time...ever!
- 3 Held a another successful National Night Out event with the community
- 4 Expanded our squad car fleet to increase the longevity of the squads
- 5 Executed succession planning for staffing changes for completion by January 2026
- 6 Officially received re-accreditation through WILEAG
- 7 Worked with Village Administration and McMahon Engineering to plan for new police department

2026 Program Goals & Objectives

- 1 Transition to new Chief of Police and leadership team
- 2 Continue to work towards new police department
- 3 Monitor data and assess needs for additional SRO's

REVENUES:

| ACCOUNT NUMBER | ACCOUNT | 2022 | 2023 | 2024 | 2025 | 2025 YTD | 2025 | 2026 | % Change |
|--------------------|----------------------------------|--------|--------|---------|---------|----------|---------|---------|----------|
| | | ACTUAL | ACTUAL | ACTUAL | BUDGET | 06/30/25 | PROJ | BUDGET | 2025/26 |
| 101-5200-431.09-00 | FEDERAL GRANT - PD | 0 | 24,916 | 34,334 | 20,000 | 10,163 | 16,000 | 20,000 | 0.00% |
| | FEMA GRANT - STATE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| | STATE AID-LAW ENFORCEMENT IM | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| 101-5200-432.09-00 | MISC PUBLIC SAFETY GRANTS/AID-PD | 3,680 | 9,364 | 6,480 | 9,000 | 0 | 7,500 | 9,000 | 0.00% |
| 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 | 96,046 | 99,592 | 49,796 | 102,162 | 106,827 | 7.26% |
| 101-5200-439.02-09 | OTHER GRANTS - MISC - PD | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| 101-5200-451.01-00 | FINES & PENALTIES | 86,507 | 88,083 | 131,730 | 110,000 | 77,094 | 138,994 | 125,000 | 13.64% |
| 101-5200-451.02-00 | WITNESS FEES | 172 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| 101-5200-452.01-00 | PARKING VIOLATIONS | 12,099 | 13,689 | 14,597 | 13,000 | 10,655 | 13,570 | 25,000 | 92.31% |
| 101-5200-452.02-00 | OWI - BLOOD DRAW FEE | 1,877 | 1,292 | 2,350 | 2,000 | 1,555 | 2,409 | 2,000 | 0.00% |

REVENUES (cont.):

| ACCOUNT NUMBER | ACCOUNT | 2022 ACTUAL | 2023 ACTUAL | 2024 ACTUAL | 2025 BUDGET | 2025 YTD 06/30/25 | 2025 PROJ | 2026 BUDGET | % Change 2025/26 |
|--------------------|---------------------------------------|------------------|------------------|------------------|------------------|----------------------|------------------|------------------|---------------------|
| 101-5200-469.01-03 | FALSE ALARM FEES - PD | 150 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| 101-5300-469.02-00 | WEED CONTROL | 1,295 | 1,860 | 2,650 | 4,500 | 2,955 | 6,000 | 5,500 | 22.22% |
| 101-5200-461.01-02 | LAW ENFORCE/COPY/DOC FEES | 605 | 552 | 1,435 | 500 | 475 | 650 | 500 | 0.00% |
| 101-5200-480.02-01 | SALE OF TOWN EQUIPMENT: PD | 0 | 750 | 0 | 0 | 400 | 400 | 0 | 0.00% |
| 101-5200-480.08-11 | DONATIONS & CONTRIBUTIONS - PD | 0 | 63,608 | 2,500 | 0 | 0 | 0 | 0 | 0.00% |
| 101-5200-480.09-02 | MISC REVENUE: PUBLIC SAFETY-PD | 2,924 | 16,800 | 7,412 | 5,000 | 3,542 | 5,728 | 5,500 | 10.00% |
| 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 TRAINING & EQUIPMENT - PD | 0 | 0 | 479 | 0 | 0 | 0 | 2,805 | 0.00% |
| 101-5200-491.02-05 | TRANS FROM K9 DONATIONS - PD | 9,214 | 3,136 | 5,904 | 11,040 | 0 | 11,040 | 10,915 | (1.13%) |
| 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 | 145,076 | 0 | 0 | 45,233 | (68.82%) |
| | Subtotal (Program Revenues) | 118,523 | 270,301 | 305,919 | 419,708 | 156,635 | 304,453 | 358,280 | (14.64%) |
| | <i>Undesignated Rev. to Balance</i> | 723,228 | 695,610 | 937,233 | 1,025,993 | 138,077 | 1,061,737 | 1,071,863 | 4.47% |
| | <i>LEVY to Balance</i> | 2,993,259 | 3,422,865 | 3,661,556 | 3,554,332 | 1,919,699 | 3,640,377 | 3,675,093 | 3.40% |
| | TOTAL REVENUES | 3,835,010 | 4,388,776 | 4,904,708 | 5,000,033 | 2,214,411 | 5,006,567 | 5,105,235 | 2.10% |

EXPENDITURES:

| ACCOUNT NUMBER | ACCOUNT | 2022 ACTUAL | 2023 ACTUAL | 2024 ACTUAL | 2025 BUDGET | 2025 YTD 06/30/25 | 2025 PROJ | 2026 BUDGET | % Change 2025/26 |
|--------------------|-------------------------------------|----------------|----------------|----------------|----------------|----------------------|--------------|----------------|---------------------|
| 101-5300-660.02-10 | PROF SERVICE/CONTRACTED | 2,423 | 2,098 | 2,946 | 4,500 | 673 | 6,000 | 5,500 | 22.22% |
| | *WEED & NUISANCE CONTROL | 2,423 | 2,098 | 2,946 | 4,500 | 673 | 6,000 | 5,500 | 22.22% |

EXPENDITURES:

| ACCOUNT NUMBER | ACCOUNT | 2022 ACTUAL | 2023 ACTUAL | 2024 ACTUAL | 2025 BUDGET | 2025 YTD 06/30/25 | 2025 PROJ | 2026 BUDGET | % Change 2025/26 |
|--------------------|------------------------|----------------|----------------|----------------|----------------|----------------------|--------------|----------------|---------------------|
| 101-5200-610.01-10 | SALARIED | 634,746 | 727,348 | 713,382 | 746,481 | 337,405 | 741,085 | 746,920 | 0.06% |
| 101-5200-610.01-15 | SALARIED OVERTIME | 42,595 | 54,610 | 29,043 | 24,447 | 6,234 | 24,376 | 24,017 | (1.76%) |
| 101-5200-610.01-20 | HOURLY/NON-REPRESENTED | 169,241 | 148,481 | 195,331 | 211,218 | 86,230 | 200,200 | 221,935 | 5.07% |
| 101-5200-610.01-21 | HOURLY OT/NON-REPR | 7,702 | 3,434 | 3,078 | 3,860 | 1,052 | 2,792 | 3,900 | 1.04% |
| 101-5200-610.01-22 | HOURLY/NON-REPR./P.T. | 22,143 | 28,311 | 37,354 | 39,920 | 15,983 | 37,162 | 46,410 | 16.26% |
| 101-5200-610.01-26 | HOURLY/POLICE UNION | 1,391,418 | 1,571,322 | 1,834,606 | 1,864,030 | 852,655 | 1,884,558 | 1,975,898 | 6.00% |
| 101-5200-610.01-27 | HRLY OT/POL UNION | 165,947 | 149,660 | 178,713 | 115,974 | 71,977 | 146,567 | 127,935 | 10.31% |
| 101-5200-610.01-28 | ED INCENTIVE/POLICE UN | 17,200 | 17,200 | 7,500 | 7,000 | 3,500 | 7,000 | 0 | (100.00%) |
| 101-5200-610.01-31 | FICA | 181,514 | 199,033 | 219,179 | 217,714 | 99,909 | 220,088 | 228,519 | 4.96% |
| 101-5200-610.01-32 | WI RETIREMENT | 280,444 | 343,410 | 410,567 | 428,913 | 197,036 | 434,926 | 441,726 | 2.99% |

EXPENDITURES: (cont.)

| ACCOUNT NUMBER | ACCOUNT | 2022 ACTUAL | 2023 ACTUAL | 2024 ACTUAL | 2025 BUDGET | 2025 YTD 6/30/2025 | 2025 PROJ | 2026 BUDGET | % Change 2025/26 |
|--------------------|----------------------------------|------------------|------------------|------------------|------------------|-----------------------|------------------|------------------|---------------------|
| 101-5200-610.01-40 | PER DIEM | 613 | 613 | 490 | 700 | 140 | 700 | 700 | 0.00% |
| 101-5200-610.01-51 | MEDICAL INSURANCE | 523,611 | 571,612 | 661,070 | 687,346 | 306,237 | 686,438 | 746,811 | 8.65% |
| 101-5200-610.01-52 | DENTAL INSURANCE | 29,709 | 31,578 | 34,510 | 33,359 | 15,372 | 34,442 | 35,725 | 7.09% |
| 101-5200-610.01-53 | GROUP LIFE/DISAB INS | 15,522 | 18,341 | 19,498 | 19,159 | 8,307 | 20,056 | 20,859 | 8.87% |
| 101-5200-610.01-97 | UNEMPLOYMENT COMP | 0 | (79) | 0 | 0 | 0 | 0 | 0 | 0.00% |
| 101-5200-610.02-10 | PROF SERVICE/CONTRACTED | 8,402 | 10,019 | 12,216 | 21,960 | 3,090 | 3,700 | 22,560 | 2.73% |
| 101-5200-610.02-17 | EQUIP RENTAL/CONTRACTED | 3,152 | 3,002 | 3,973 | 0 | 0 | 0 | 0 | 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 | 19,298 | 17,469 | 13,748 | 16,630 | 13,774 | 15,430 | 19,555 | 17.59% |
| 101-5200-610.02-93 | DRUG & ALCOHOL TESTING | 720 | 567 | 1,029 | 1,200 | 336 | 1,200 | 1,200 | 0.00% |
| 101-5200-610.03-10 | OFFICE SUPPLIES | 10,218 | 8,392 | 2,955 | 20,325 | 157 | 4,550 | 20,150 | (0.86%) |
| 101-5200-610.03-20 | SUBSCRIPTIONS & DUES | 2,018 | 2,419 | 1,993 | 3,650 | 2,190 | 3,650 | 4,040 | 10.68% |
| 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 | 1,719 | 5,378 | 5,374 | 8,397 | 2,104 | 8,397 | 8,876 | 5.70% |
| 101-5200-610.03-35 | TRAINING | 7,957 | 15,341 | 13,158 | 17,110 | 9,122 | 17,110 | 16,720 | (2.28%) |
| 101-5200-610.03-40 | OPERATING SUPPLIES | 36,503 | 55,107 | 31,999 | 49,498 | 41,971 | 49,498 | 44,721 | (9.65%) |
| 101-5200-610.03-41 | POSTAGE/SHIPPING | 993 | 860 | 1,354 | 1,200 | 430 | 1,200 | 1,200 | 0.00% |
| 101-5200-610.03-43 | ACCREDITATION/AWARDS | 1,009 | 1,479 | 1,073 | 1,800 | 726 | 1,800 | 1,800 | 0.00% |
| 101-5200-610.03-44 | REGIS SUSPENSION FEES | 255 | 369 | 270 | 600 | 189 | 600 | 600 | 0.00% |
| 101-5200-610.03-45 | LICENSE/FORMS/PRINTING | 1,097 | 634 | 626 | 1,375 | 906 | 1,375 | 1,575 | 14.55% |
| 101-5200-610.03-46 | CLOTHING/UNIFORM ALLOW | 22,253 | 29,871 | 22,653 | 20,090 | 5,915 | 20,090 | 21,050 | 4.78% |
| 101-5200-610.03-53 | EQUIPMENT MAINTENANCE | 6,578 | 5,064 | 4,063 | 6,910 | 1,967 | 6,910 | 6,110 | (11.58%) |
| 101-5200-610.03-55 | VEHICLE MAINTENANCE | 17,956 | 27,073 | 26,301 | 20,000 | 11,254 | 20,000 | 20,000 | 0.00% |
| 101-5200-610.03-90 | K9 OPERATING SUPPLIES | 3,671 | 2,997 | 5,807 | 7,540 | 1,265 | 7,540 | 7,415 | (1.66%) |
| 101-5200-610.03-91 | PUBLIC SERVICE & EDUCATION | 1,281 | 1,495 | 1,489 | 2,000 | 10 | 2,000 | 2,000 | 0.00% |
| 101-5200-610.03-92 | INVESTIGATIVE EXPENSES | 17,150 | 14,077 | 24,031 | 32,800 | 24,571 | 32,800 | 34,050 | 3.81% |
| 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 | 4,691 | 4,021 | 3,699 | 14,275 | 511 | 14,275 | 3,775 | (73.56%) |
| 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 | 160,909 | 97,000 | 91,213 | 97,000 | 0 | (100.00%) |
| 101-5200-610.08-54 | CAPITAL EQUIPMENT-OTHER | 5,559 | 63,608 | 0 | 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 | 7,492 | 0 | 0 | 0 | 0 | 0.00% |
| 101-5200-610.09-42 | TRANSFER TO REPLACEMENT FUND-402 | 177,702 | 252,562 | 211,229 | 249,752 | 0 | 249,752 | 239,683 | (4.03%) |
| | LAW ENFORCEMENT | 3,832,587 | 4,386,678 | 4,901,762 | 4,995,533 | 2,213,738 | 5,000,567 | 5,099,735 | 2.09% |
| | TOTAL EXPENDITURES | 3,835,010 | 4,388,776 | 4,904,708 | 5,000,033 | 2,214,411 | 5,006,567 | 5,105,235 | 2.10% |

NOTES:

Revenues:

- 1 **101-5200-434.01-01: Misc Revenue: School Resource Officer** - Reimbursement amount from Neenah Joint School District for the School Resource Officer (25-26 school year is end of original 3 year agreement) for NJSD to pay for the school year with annual adjustment for salary and benefits. The 25-26 *school year* rate is \$104,732 (PY was \$99,592); this budget assumes a 4% increase for the 25-26 *school year*. The budget is half of each school years amounts.
- 2 **101-5200-452.01-00: Parking Violations** - increasing fee schedule for violations for 2026
- 3 **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 12/31/24, there is \$21,751.09 available in the K9 SRF.

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, 4 Communication Technicians (3 full-time, 1 NEW part-time position one day per week for temporary project work {offset with fund balance}), 2 part-time Community Service Officers, and crossing guards.
- 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 (decreased in 2025)
- 4 **101-5200-610-01-22: Hourly Non-Rep Part-Time** - Crossing Guards (NEW increase pay from \$14 / hr to \$17 / hr) and Community Service Officers (1,560 hrs available) (NEW allow for pay range to be from \$15 / hr to \$17 / hr instead of all at \$15 / hr)
- 5 **101-5200-610-01-26: Police Union Wages** - Current contract effective 01/01/24 - 12/31/27
- 6 **101-5200-610-01-27: Police Union Overtime** - 2,000 hours OT (increase 100 hrs)
- 7 **101-5200-610-02-10: Professional Services** - \$1,200 Background Checks (2026 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 Mental Health and Well Being.
- 8 **101-5200-610-02-40: Repair Service/Maint/Other** - \$7,200 RMS Maintenance contracts/costs, \$1,000 Copiers, \$6,500 TAWS/QMON/ELERT/LRMS2020 Software, \$1,000 BEAST inventory maintenance, \$2,855 Portable Radio Maintenance, \$1,000 Miscellaneous Repairs
- 9 **101-5200-610-03-10: Office Supplies** - \$1,200 General Supplies, \$1,350 (3) Office Chairs, \$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. (WAHI) (Gustafson), Law Enforcement Admin Professional Conf (Le Mahieu), WI Chiefs Winter Conference (2), WI Assoc. of SWAT Personnel Conf (2), WI Field Training Officer Assoc. Conference (2), WI Leadership in Police Organization (LPO) (2), Northeast WI Homicide Conference (Denson), Leaking the Truth Behavioral Analysis (Denson), PEER Support (Schreiber), New Chiefs & Sheriffs Training (1), Fire & Explosion Death Invest. (Birmingham), Conducting Unexplained Child Death Invest. (Birmingham), All Other
- 12 **101-5200-610-03-40: Operating Supplies** -Base amount for: \$200 batteries, \$100 meeting supplies, \$450 medical supplies, \$125 disposable blankets, \$300 road flares, \$350 TraCS paper, \$250 firearm cleaning supplies, \$500 Taser Cartridges/Equip/Targets/etc., \$4,450 ammo and training rounds, \$16,000 Mobile Radio & programming (3 radios - \$5,500 each (1 radio offset with fund balance), \$10,984 Body Worn Cameras, License & Mounts (8), \$1,782 BWC Docking Station, \$500 Streamlight replacement flashlights (3), \$860 Medical Bags, \$140 LifeVac EMS Choking Kits (2), \$280 Metal Detector, \$500 Drivers License Scanners (1), \$500 Airsoft Training Supplies, \$165 Gun sight pusher, \$270 Hearing Protection (6), \$75 Dry Fire Training Rounds, \$1,200 Breach Door Practice, \$190 Lock-Out kits (3), \$1,200 Spike System (2), \$350 Pocke Talk Translator (1), \$3,000 All Other
- 13 **101-5200-610-03-43: Accreditation & Awards** - \$1,000 Citizen Awards Recognition 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 \$4,325 Body Armor Replacements (5), \$1,625 MOLLE vests (5), \$600 Crossing Guard Equipment/Uniform and \$500 Badge Replacements and Repairs, \$2,000 Management Transition uniforms (offset with fund balance), and \$500 miscellaneous. If needed, offset with fund balance: \$6,000 new Patrol Officer Equipment and Uniform (2) and \$1,400 new Community Service Officers Uniform (2)

NOTES: (cont.)

- 15 **101-5200-610-03-53: Equipment Maintenance** - Base Amount for: \$400 Office Equipment Maintenance, \$500 Fire Extinguishers, \$1,000 In-Squad Camera & Radar Repairs, \$400 Speech Mic and/or Headphones, \$2,210 All Other Equipment Maintenance, \$750 AED Replacement pads, \$850 Portable Radio Batteries (\$170ea)
- 16 **101-5200-610-03-90: K9 Supplies & Expenses** - \$5,170 Base amount for supplies, training, misc expenses, and equipment/software maintenance, \$1,300 Dog Food & Herbs, \$775 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
- 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), \$3,600 Portable FLOCK Camera (1), \$1,000 FLOCK setup (1) (offset with fund balance), \$1,000 power tools, lights & batteries, \$4,000 Cell Phone Forensics (cost share w/Outagamie Cty Sheriff), \$250 Trail Camera cell service (2)
- 19 **101-5200-610-03-98: Personnel Recruitment** - \$3,775 Base amount
- 20 **101-5200-610-08-53 Vehicles** -

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.

2025 Program Accomplishments:

- 1 Completed street improvement projects (resurfacing, chip sealing, crack sealing)
- 2 Reconstructed Winchester Road from the railroad crossing to N. Lake St.
- 3 Amended the Driveway Apron Policy to add clarifications and options for replacement
- 4 Implemented a new "Request Only" policy for the summer and fall tree and brush pickup program
- 5 Continued to improve the Village leaf pick up program

2026 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 with small modifications to Summer and Fall programs.

REVENUES:

| ACCOUNT NUMBER | ACCOUNT | 2022 | 2023 | 2024 | 2025 | 2025 YTD | 2025 | 2026 | % Change |
|--------------------|---------------------------------------|---------|---------|---------|---------|----------|---------|---------|----------|
| | | ACTUAL | ACTUAL | ACTUAL | BUDGET | 06/30/25 | PROJ | BUDGET | 2025/26 |
| 101-5300-420.02-00 | STREET LIGHTING ASSESSMENT | 20,113 | 20,702 | 13,522 | 17,000 | 13,313 | 13,313 | 13,500 | (20.59%) |
| 101-5300-431.03-02 | ELDERLY & BUS TRANS. AID - FEDERAL | 94,186 | 92,281 | 100,837 | 115,884 | 0 | 97,700 | 100,600 | (13.19%) |
| 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 | 131,182 | 92,279 | 101,739 | 98,374 | 0 | 97,700 | 100,600 | 2.26% |
| 101-5300-432.01-01 | STATE AID-HWY AIDS | 808,718 | 841,410 | 883,995 | 883,864 | 449,165 | 898,330 | 927,305 | 4.91% |
| 101-5300-432.01-03 | FUEL TAX REFUND | 1,483 | 674 | 318 | 750 | 126 | 350 | 500 | (33.33%) |
| 101-5300-435.01-00 | INTERGOVERNMENTAL: OTHER MUNICIPALITY | 48,845 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| 101-5300-463.01-00 | RENT-TOWN PROPERTY: VEHICLES | 6,493 | 13,260 | 20,858 | 17,500 | 0 | 17,500 | 20,000 | 14.29% |
| 101-5200-440.03-12 | STREET EXCAVATION PERMITS | 4,550 | 31,291 | 19,980 | 20,000 | 18,030 | 24,000 | 24,000 | 20.00% |
| 101-5300-469.04-01 | SIGNALIZATION | 2,359 | 1,445 | 1,280 | 1,800 | 475 | 600 | 1,800 | 0.00% |

REVENUES: (cont.)

| ACCOUNT NUMBER | ACCOUNT | 2022 ACTUAL | 2023 ACTUAL | 2024 ACTUAL | 2025 BUDGET | 2025 YTD 6/30/2025 | 2025 PROJ | 2026 BUDGET | % Change 2025/26 |
|--------------------|-------------------------------------|------------------|------------------|------------------|------------------|-----------------------|------------------|------------------|---------------------|
| 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 | 29,281 | 17,351 | 60,815 | 30,000 | 58,661 | 59,000 | 30,000 | 0.00% |
| 101-5300-491.02-01 | TRANS FROM GARBAGE FUND | 128,926 | 145,600 | 191,395 | 155,552 | 0 | 170,000 | 184,983 | 18.92% |
| 101-5300-491.04-01 | TRANSFER FROM CAPITAL PROJECTS | 500,000 | 500,000 | 527,500 | 775,000 | 0 | 775,000 | 875,000 | 12.90% |
| 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 | 209,000 | 0 | 0 | 4,600 | (97.80%) |
| | Subtotal (Program Revenues) | 1,727,291 | 1,805,138 | 1,922,238 | 2,324,724 | 539,770 | 2,153,493 | 2,282,888 | (1.80%) |
| | <i>Undesignated Rev. to Balance</i> | <i>197,801</i> | <i>218,274</i> | <i>195,297</i> | <i>184,675</i> | <i>55,669</i> | <i>173,344</i> | <i>188,531</i> | <i>2.09%</i> |
| | <i>LEVY to Balance</i> | <i>818,650</i> | <i>1,074,051</i> | <i>762,982</i> | <i>639,767</i> | <i>773,968</i> | <i>594,343</i> | <i>646,417</i> | <i>1.04%</i> |
| | TOTAL REVENUE: | 2,743,742 | 3,097,463 | 2,880,518 | 3,149,166 | 1,369,407 | 2,921,180 | 3,117,836 | (0.99%) |

EXPENDITURES:

| ACCOUNT NUMBER | ACCOUNT | 2022 ACTUAL | 2023 ACTUAL | 2024 ACTUAL | 2025 BUDGET | 2025 YTD 6/30/2025 | 2025 PROJ | 2026 BUDGET | % Change 2025/26 |
|--------------------|--------------------------|----------------|----------------|----------------|----------------|-----------------------|--------------|----------------|---------------------|
| 101-5300-650.01-10 | SALARIED | 84,250 | 83,097 | 79,924 | 81,223 | 37,718 | 82,053 | 82,052 | 1.02% |
| 101-5300-650.01-20 | HOURLY/NON-REPRESENTED | 350,406 | 359,068 | 384,736 | 372,466 | 180,548 | 331,435 | 362,526 | (2.67%) |
| 101-5300-650.01-21 | NON-REP OT | 20,519 | 30,172 | 19,512 | 21,435 | 15,884 | 21,435 | 24,658 | 15.04% |
| 101-5300-650.01-22 | HOURLY/NON-REPR./P.T. | 4,608 | 0 | 0 | 10,800 | 0 | 0 | 10,800 | 0.00% |
| 101-5300-650.01-31 | FICA | 33,656 | 35,086 | 34,630 | 35,134 | 16,927 | 31,232 | 34,634 | (1.42%) |
| 101-5300-650.01-32 | WI RETIREMENT | 29,610 | 31,674 | 33,174 | 33,021 | 16,043 | 30,227 | 33,785 | 2.31% |
| 101-5300-650.01-51 | MEDICAL INSURANCE | 134,230 | 163,532 | 188,444 | 152,882 | 68,492 | 124,693 | 152,559 | (0.21%) |
| 101-5300-650.01-52 | DENTAL INSURANCE | 7,428 | 7,532 | 7,542 | 7,305 | 2,967 | 9,204 | 6,529 | (10.62%) |
| 101-5300-650.01-53 | GROUP LIFE/DISAB INS | 3,422 | 3,527 | 3,653 | 3,386 | 1,379 | 1,853 | 3,452 | 1.95% |
| 101-5300-650.02-10 | PROF SERVICE/CONTRACTED | 15,959 | 18,345 | 27,237 | 13,500 | 5,095 | 12,000 | 14,000 | 3.70% |
| 101-5300-650.02-12 | EMPLOYEE ASSISTANCE PROG | 248 | 256 | 220 | 250 | 220 | 250 | 250 | 0.00% |
| 101-5300-650.02-14 | ENGINEERING | 38,187 | 54,535 | 40,818 | 25,500 | 95 | 25,500 | 24,575 | (3.63%) |
| 101-5300-650.02-17 | EQUIP RENTAL/CONTRACTED | 1,304 | 921 | 5,969 | 3,500 | 0 | 4,000 | 3,500 | 0.00% |
| 101-5300-650.02-33 | SHOULDERING | 1,965 | 7,000 | 0 | 7,000 | 0 | 7,000 | 7,000 | 0.00% |
| 101-5300-650.02-40 | REPAIR/MAINT/OTHER | 346 | 567 | 605 | 700 | 152 | 500 | 700 | 0.00% |
| 101-5300-650.02-93 | DRUG & ALCOHOL TESTING | 972 | 1,091 | 979 | 600 | 0 | 600 | 600 | 0.00% |
| 101-5300-650.03-25 | LEGAL & DISPLAY ADS | 322 | 723 | 516 | 900 | 462 | 700 | 900 | 0.00% |
| 101-5300-650.03-31 | GASOLINE/FUEL | 177,411 | 155,831 | 156,623 | 165,000 | 69,435 | 165,000 | 165,000 | 0.00% |
| 101-5300-650.03-35 | TRAINING | 270 | 455 | 2,164 | 3,800 | (133) | 1,500 | 3,800 | 0.00% |
| 101-5300-650.03-40 | OPERATING SUPPLIES | 15,795 | 12,827 | 14,778 | 14,890 | 4,174 | 14,500 | 15,000 | 0.74% |
| 101-5300-650.03-41 | POSTAGE/SHIPPING | 68 | 57 | 156 | 200 | 49 | 150 | 200 | 0.00% |
| 101-5300-650.03-46 | CLOTHING/UNIFORM ALLOW | 2,294 | 2,591 | 2,627 | 3,400 | 0 | 3,400 | 3,400 | 0.00% |
| 101-5300-650.03-53 | EQUIPMENT MAINTENANCE | 1,584 | 654 | 226 | 1,000 | 729 | 1,200 | 1,000 | 0.00% |

EXPENDITURES: (cont.)

| ACCOUNT NUMBER | ACCOUNT | 2022 ACTUAL | 2023 ACTUAL | 2024 ACTUAL | 2025 BUDGET | 2025 YTD 6/30/2025 | 2025 PROJ | 2026 BUDGET | % Change 2025/26 |
|--------------------|----------------------------------|------------------|------------------|------------------|------------------|-----------------------|------------------|------------------|---------------------|
| 101-5300-650.03-54 | SNOW/ICE EQ. MAINTENANCE | 9,128 | 8,229 | 8,780 | 9,225 | 111 | 9,000 | 9,225 | 0.00% |
| 101-5300-650.03-55 | VEHICLE MAINTENANCE | 71,338 | 57,702 | 51,000 | 50,000 | 31,058 | 60,000 | 55,000 | 10.00% |
| 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 | 40,000 | 40,139 | 40,000 | 3,868 | 40,000 | 200,000 | 400.00% |
| 101-5300-650.03-73 | RESURFACING PROGRAM | 486,394 | 746,463 | 711,387 | 750,000 | 446,290 | 750,000 | 750,000 | 0.00% |
| 101-5300-650.03-74 | ROAD REPAIRS | 107,629 | 144,586 | 125,412 | 150,000 | 9,911 | 150,000 | 150,000 | 0.00% |
| 101-5300-650.03-75 | SALT & CHIPS | 110,072 | 138,347 | 82,351 | 175,000 | 44,774 | 50,000 | 175,000 | 0.00% |
| 101-5300-650.03-76 | SIGNS & PAVEMENT MARKINGS | 18,793 | 20,175 | 24,735 | 33,468 | 5,223 | 25,000 | 33,500 | 0.10% |
| 101-5300-650.03-77 | TRAFFIC SIGNAL MAINTENANCE | 13,788 | 4,800 | 5,415 | 5,000 | 3,156 | 5,500 | 5,000 | 0.00% |
| 101-5300-650.03-78 | TREE & BRUSH CONTROL | 321 | 0 | 297 | 1,000 | 889 | 1,000 | 1,000 | 0.00% |
| 101-5300-650.03-93 | MEDICAL EXAMS | 417 | 202 | 1,193 | 400 | 366 | 400 | 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 | 732 | 110,471 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| 101-5300-650.08-53 | VEHICLES (CAP) | 0 | 0 | 0 | 125,000 | 130,807 | 123,000 | 0 | (100.00%) |
| 101-5300-650.08-54 | CAPITAL EQUIPMENT-OTHER | 100,882 | 15,500 | 0 | 71,000 | 7,837 | 69,000 | 0 | (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 | 393,015 | 304,138 | 280,052 | 265,832 | 0 | 265,832 | 269,191 | 1.26% |
| | STREETS | 2,277,863 | 2,560,154 | 2,335,294 | 2,633,817 | 1,104,626 | 2,417,164 | 2,599,236 | (1.31%) |
| 101-5300-651.02-21 | ELECTRICITY | 201,583 | 234,157 | 235,753 | 205,000 | 115,273 | 205,000 | 209,600 | 2.24% |
| | STREET LIGHTING | 201,583 | 234,157 | 235,753 | 205,000 | 115,273 | 205,000 | 209,600 | 2.24% |
| 101-5300-671.02-10 | FIXED RT/ADA PARATRANSIT | 255,004 | 300,810 | 306,893 | 301,788 | 148,080 | 296,160 | 305,000 | 1.06% |
| 101-5300-672.02-10 | ELDERLY TRANSPORTATION | 9,292 | 2,342 | 2,578 | 8,561 | 1,428 | 2,856 | 4,000 | (53.28%) |
| | TRANSPORTATION | 264,296 | 303,152 | 309,471 | 310,349 | 149,508 | 299,016 | 309,000 | (0.43%) |
| | TOTAL EXPENDITURES | 2,743,742 | 3,097,463 | 2,880,518 | 3,149,166 | 1,369,407 | 2,921,180 | 3,117,836 | (0.99%) |

Expenditures

- 1 Director of Public Works: 32.5% Street, 32.5% Storm Utility, 25% Water Utility, 10% Wastewater Utility
- 2 Street Superintendent: 50% Street / 50% Storm Utility; Street Foreman (vacant): 50% Street / 50% Storm Utility
- 3 Admin Assistant (shared Street/Park-Rec): 30% Street, 25% Park, 25% Recreation, 20% Storm Utility
- 4 Maintenance Worker-Storm Water Technician/Street Worker: 20% Village, 80% Storm
- 5 Maintenance Worker (7)-Street: 80% Village, 20% Storm;
- 6 Maintenance Worker-Street: 323 hrs OT (increase 100 hrs), 180 hrs Dbl OT, 140 hrs Call Time (increase 40 hrs)
- 7 Part time positions = 600 hrs at \$18.00-\$22.00/hr for CDL employee, non CDL paid at lower rate, can use more hours as long as the budget is not exceeded

NOTES (cont.):

8 **101-5300-650.02-10 Prof Services/Contracted: \$14,000**

Base \$1,500; Locating services \$12,500

Note: planned Ash tree removal \$10,000 using EAB Funds (included in Misc Budget)

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: \$3,500**

Rental of misc equipment not owned by department: \$3,500

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: \$3,800**

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: \$15,000**

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: \$55,000**

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 \$60,848.82

19 **101-5300-650.03-71 Chip Sealing Program: \$0**

Sealing of main collector roads with tar and chips, in accordance with the road maintenance plan, contracted out via bidding process. (No slag sealing)

20 **101-5300-650.03-72 Crack Sealing Program: \$50,000**

Roadway cracks are sealed in accordance with the road maintenance plan, contracted out via bidding process (Increased from previous years due to increased construction costs)

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 \$750,000 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)

NOTES (cont.):

23 **101-5300-650.03-75 Salt & Chips: \$175,000**

Salt, stone chips and liquid calcium chloride, used for snow and ice removal. \$91.42/ton for 2025/2026 season; increase of \$3.72/ton from last year's cost (approx 1,900 tons of salt)

24 **101-5300-650.03-76 Signs & Pavement Markings: \$33,500**

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

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 8 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:

27 **101-5300-650.08-54 Capital Equipment - Other:**

28 **101-5300-651.02-21 Electricity: \$209,600**

This account is for street lighting and traffic lights, base amount \$205,000; 2026 LED Conversion project (23 lamps) \$4,600 (offset with fund balance)

29 **101-5300-671.02-10 Fixed Route Transit & Elderly Transportation:** The estimated net cost for this service from Valley Transit \$107,800 (\$305,000 expenditure less federal and state grant revenues of \$201,200); amounts will be updated when budget from Valley Transit is received

DEBT SERVICE FUND (DSF)

DEBT SERVICE FUND

REVENUES:

| ACCOUNT NUMBER | | 2022 | 2023 | 2024 | 2025 | 2025 YTD | 2025 | 2026 | % Change |
|--------------------|--------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|---------------|
| | | ACTUAL | ACTUAL | ACTUAL | BUDGET | 06/30/25 | PROJ | BUDGET | 2025/26 |
| 301-5800-420.01-00 | SPECIAL ASSESSMENT REVENUE | 5,489 | 3,855 | 1,832 | 1,305 | 1,305 | 14,100 | 500 | (61.69%) |
| 301-5800-480.01-00 | INTEREST | 22,480 | 68,415 | 93,257 | 60,000 | 47,661 | 75,000 | 60,000 | 0.00% |
| 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 | | | | 4,027 | | | 2,500 | (37.92%) |
| 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 | 89,931 | 55,970 | 21,398 | 30,000 | | 20,000 | 20,000 | (33.33%) |
| 301-5800-491.06-13 | TRANSFER FROM STORM UTILITY | | | | | | | | 0.00% |
| 301-5800-493.05-00 | TRANS FROM ASSIGNED BALANCE | | | | 120,000 | | | 169,348 | 41.12% |
| 301-5800-492.05-00 | TRANS FROM TAX STABILIZATION FUND | | | | 151,267 | | | 158,257 | 4.62% |
| 301-5800-493.01-00 | GO NOTES | | | | | | | | 0.00% |
| 301-5800-493.01-02 | DEBT PREMIUM | 64,237 | | 170,923 | | | 105,000 | | 0.00% |
| | Subtotal (Program Revenues) | 182,137 | 128,240 | 287,410 | 366,599 | 48,966 | 214,100 | 410,605 | 12.00% |
| | <i>LEVY to Balance</i> | <i>1,865,064</i> | <i>1,758,307</i> | <i>1,772,250</i> | <i>2,012,293</i> | <i>2,012,293</i> | <i>2,012,293</i> | <i>2,187,590</i> | <i>8.71%</i> |
| | TOTAL REVENUE: | 2,047,201 | 1,886,547 | 2,059,660 | 2,378,892 | 2,061,259 | 2,226,393 | 2,598,195 | 9.22% |

EXPENDITURES:

| ACCOUNT NUMBER | OBJECT | 2022 | 2023 | 2024 | 2025 | 2025 YTD | 2025 | 2026 | % Change |
|--------------------|------------------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------|
| | | ACTUAL | ACTUAL | ACTUAL | BUDGET | 06/30/25 | PROJ | BUDGET | 2025/26 |
| 301-5800-600.06-10 | PRINCIPAL-MISC | 42,570 | 78,493 | 226,355 | 240,300 | 240,300 | 240,300 | 253,063 | 5.31% |
| 301-5800-600.06-20 | INTEREST - MISC | 23,670 | 80,927 | 82,462 | 67,069 | 42,504 | 80,386 | 57,681 | (14.00%) |
| 301-5800-610.06-10 | PRINCIPAL-POLICE | 16,430 | 16,298 | 14,045 | 30,713 | 13,913 | 13,913 | 14,443 | (52.97%) |
| 301-5800-610.06-20 | INTEREST-POLICE | 3,008 | 2,680 | 2,377 | 8,063 | 1,118 | 2,028 | 1,603 | (80.12%) |
| 301-5800-620.06-10 | PRINCIPAL-FIRE | 188,485 | 202,558 | 186,337 | 182,905 | 199,706 | 199,706 | 203,088 | 11.03% |
| 301-5800-620.06-20 | INTEREST - FIRE | 36,444 | 35,790 | 31,439 | 34,095 | 14,693 | 26,726 | 34,052 | (0.13%) |
| 301-5800-650.06-10 | PRINCIPAL-STREET EQUIP/ROADS | 1,167,138 | 1,014,501 | 1,006,775 | 1,212,105 | 1,212,104 | 1,212,104 | 1,398,218 | 15.35% |

EXPENDITURES: (cont.)

| ACCOUNT NUMBER | OBJECT | 2022 ACTUAL | 2023 ACTUAL | 2024 ACTUAL | 2025 BUDGET | 2025 YTD 06/30/25 | 2025 PROJ | 2026 BUDGET | % Change 2025/26 |
|--------------------|------------------------------------|------------------|------------------|------------------|------------------|----------------------|------------------|------------------|---------------------|
| 301-5800-650.06-20 | INTEREST - STREET EQUIP/ROADS | 190,266 | 184,255 | 224,225 | 279,627 | 146,613 | 280,233 | 328,501 | 17.48% |
| 301-5800-710.06-10 | PRINCIPAL-PARK & RECREATION | 400,377 | 328,151 | 221,488 | 273,977 | 273,978 | 273,978 | 246,188 | (10.14%) |
| 301-5800-710.06-20 | INTEREST-PARK & RECREATION | 37,816 | 28,930 | 35,046 | 48,974 | 25,826 | 48,454 | 60,008 | 22.53% |
| 301-5800-600.08-80 | DEBT ISSUANCE COSTS | | | | | | | | 0.00% |
| 301-5800-600.08-90 | DEBT DISCOUNT | | | | | | | | 0.00% |
| 301-5800-600.09-10 | TRANSFER TO GENERAL FUND | 878 | 922 | 1,014 | 1,064 | 1,064 | 1,064 | 1,350 | 26.88% |
| | TRANSFER TO TAX STABILIZATION 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 | 2,107,082 | 1,973,505 | 2,031,563 | 2,378,892 | 2,171,819 | 2,378,892 | 2,598,195 | 9.22% |

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.



VILLAGE OF FOX CROSSING 2026 SCHEDULE OF DEBT

| VILLAGE DEBT ISSUE | AMOUNT OF LOAN | 12/31/2025 BALANCE | 2026 PAYMENTS | 2026 | 12/31/26 |
|--|------------------------|------------------------|-----------------------|---------------------|------------------------|
| | | | PRINCIPAL | INTEREST | PAYMENTS |
| 2018 Capital Projects-GO Notes | \$1,660,000.00 | \$615,000.00 | \$200,000.00 | \$15,450.00 | \$215,450.00 |
| 2019 Capital Projects-GO Bond | \$2,190,000.00 | \$1,050,000.00 | \$250,000.00 | \$27,750.00 | \$277,750.00 |
| 2020 Capital Projects-GO Bond (Refin 2017) | \$1,355,000.00 | \$415,000.00 | \$205,000.00 | \$9,375.00 | \$214,375.00 |
| 2020 Capital Projects-GO Bond | \$5,650,000.00 | \$2,880,000.00 | \$545,000.00 | \$60,475.00 | \$605,475.00 |
| 2021 GO Notes | \$720,000.00 | \$460,000.00 | \$70,000.00 | \$11,150.00 | \$81,150.00 |
| 2022 GO Notes | \$2,695,000.00 | \$2,165,000.00 | \$265,000.00 | \$71,845.00 | \$336,845.00 |
| 2023 GO Notes | \$1,960,000.00 | \$1,815,000.00 | \$180,000.00 | \$86,250.00 | \$266,250.00 |
| 2024 GO Notes | \$2,340,000.00 | \$2,060,000.00 | \$150,000.00 | \$99,250.00 | \$249,250.00 |
| 2025 GO Notes ** | \$2,125,000.00 | \$2,125,000.00 | \$250,000.00 | \$100,000.00 | \$350,000.00 |
| TOTAL GENERAL DEBT | \$21,815,000.00 | \$13,585,000.00 | \$2,115,000.00 | \$481,545.00 | \$2,596,545.00 |
| | | | | | \$11,470,000.00 |

| TID #1 DEBT ISSUE | AMOUNT OF LOAN | 12/31/2025 BALANCE | 2026 PAYMENTS | 2026 | 12/31/26 |
|--------------------------|---------------------|-----------------------|--------------------|-------------------|---------------------|
| | | | PRINCIPAL | INTEREST | PAYMENTS |
| 2021 GO Notes | \$365,000.00 | \$225,000.00 | \$35,000.00 | \$5,425.00 | \$40,425.00 |
| TOTAL TID #1 DEBT | \$365,000.00 | \$225,000.00 | \$35,000.00 | \$5,425.00 | \$40,425.00 |
| | | | | | \$190,000.00 |

| TID #2 DEBT ISSUE | AMOUNT OF LOAN | 12/31/2025 BALANCE | 2026 PAYMENTS | 2026 | 12/31/26 |
|---|-----------------------|-----------------------|---------------------|--------------------|---------------------|
| | | | PRINCIPAL | INTEREST | PAYMENTS |
| 2018 Capital Projects-GO Notes (TID #2) | \$150,000.00 | \$50,000.00 | \$15,000.00 | \$1,275.00 | \$16,275.00 |
| 2020 Capital Projects-GO Bond (TID #2) | \$2,180,000.00 | \$1,090,000.00 | \$205,000.00 | \$22,875.00 | \$227,875.00 |
| TOTAL TID #2 DEBT | \$2,330,000.00 | \$1,140,000.00 | \$220,000.00 | \$24,150.00 | \$244,150.00 |
| | | | | | \$920,000.00 |



VILLAGE OF FOX CROSSING

2026 SCHEDULE OF DEBT

| TID #3 DEBT ISSUE | AMOUNT OF LOAN | 12/31/2025 BALANCE | 2026 PAYMENTS | | 2026 PAYMENTS | 12/31/26 BALANCE |
|--|---------------------------|-------------------------------|----------------------|---------------------|--------------------------|-----------------------------|
| | | | PRINCIPAL | INTEREST | | |
| 2018 GO Notes (TID #3) | \$425,000.00 | \$425,000.00 | \$140,000.00 | \$10,650.00 | \$150,650.00 | \$285,000.00 |
| 2019 GO Bond (TID #3) | \$185,000.00 | \$185,000.00 | \$45,000.00 | \$4,875.00 | \$49,875.00 | \$140,000.00 |
| TOTAL TID #3 DEBT | \$610,000.00 | \$610,000.00 | \$185,000.00 | \$15,525.00 | \$200,525.00 | \$425,000.00 |
| TID #5 DEBT ISSUE | AMOUNT OF LOAN | 12/31/2025 BALANCE | 2026 PAYMENTS | | 2026 PAYMENTS | 12/31/26 BALANCE |
| | | | PRINCIPAL | INTEREST | | |
| 2025 GO Notes ** | \$1,560,000.00 | \$1,560,000.00 | \$0.00 | \$68,500.00 | \$68,500.00 | \$1,560,000.00 |
| TOTAL TID #5 DEBT | \$1,560,000.00 | \$1,560,000.00 | \$0.00 | \$68,500.00 | \$68,500.00 | \$1,560,000.00 |
| Garbage / Recycling DEBT ISSUE | AMOUNT OF LOAN | 12/31/2025 BALANCE | 2026 PAYMENTS | | 2026 PAYMENTS | 12/31/26 BALANCE |
| | | | PRINCIPAL | INTEREST | | |
| 2022 GO Notes (Recycling) | \$245,000.00 | \$185,000.00 | \$20,000.00 | \$6,160.00 | \$26,160.00 | \$165,000.00 |
| TOTAL GARBAGE/RECYCLING DEBT | \$245,000.00 | \$185,000.00 | \$20,000.00 | \$6,160.00 | \$26,160.00 | \$165,000.00 |
| STORMWATER UTILITY DEBT ISSUE | AMOUNT OF LOAN | 12/31/2025 BALANCE | 2026 PAYMENTS | | 2026 PAYMENTS | 12/31/26 BALANCE |
| | | | PRINCIPAL | INTEREST | | |
| 2010 Clean Water Fund (CWF) GO Bonds | \$1,715,985.98 | \$450,475.28 | \$107,430.26 | \$12,509.85 | \$119,940.11 | \$343,045.02 |
| 2018 Capital Projects-GO Notes | \$1,085,000.00 | \$370,000.00 | \$120,000.00 | \$9,300.00 | \$129,300.00 | \$250,000.00 |
| 2019 Capital Projects-GO Bond | \$1,460,000.00 | \$1,115,000.00 | \$65,000.00 | \$26,781.26 | \$91,781.26 | \$1,050,000.00 |
| 2020 Capital Projects-GO Bond (Refin 2017) | \$255,000.00 | \$70,000.00 | \$35,000.00 | \$1,575.00 | \$36,575.00 | \$35,000.00 |
| 2020 Capital Projects-GO Bond | \$2,030,000.00 | \$1,600,000.00 | \$90,000.00 | \$33,362.50 | \$123,362.50 | \$1,510,000.00 |
| 2023 GO Notes to refi '22 NAN | \$1,025,000.00 | \$900,000.00 | \$95,000.00 | \$42,625.00 | \$137,625.00 | \$805,000.00 |
| 2024 Capital Projects-GO Notes | \$3,510,000.00 | \$3,380,000.00 | \$110,000.00 | \$152,250.00 | \$262,250.00 | \$3,270,000.00 |
| 2025 GO ** | \$1,780,000.00 | \$1,780,000.00 | \$80,000.00 | \$76,300.00 | \$156,300.00 | \$1,700,000.00 |
| TOTAL STORMWATER DEBT | \$13,180,985.98 | \$9,665,475.28 | \$702,430.26 | \$354,703.61 | \$1,057,133.87 | \$8,963,045.02 |



VILLAGE OF FOX CROSSING 2026 SCHEDULE OF DEBT

| WATER UTILITY DEBT ISSUE | AMOUNT OF LOAN | 12/31/2025 BALANCE | 2026 PAYMENTS | 2026 PAYMENTS | 12/31/26 BALANCE |
|--|------------------------|------------------------|-----------------------|---------------------|------------------------|
| | | | PRINCIPAL | INTEREST | |
| 2015B Revenue Bonds | \$1,177,960.00 | \$681,534.00 | \$58,898.00 | \$22,444.35 | \$81,342.35 |
| 2017 Revenue Bonds (Refin 2007 & 2008) | \$3,104,031.95 | \$1,175,023.24 | \$270,090.57 | \$35,827.62 | \$305,918.19 |
| 2018 Revenue Bonds | \$815,000.00 | \$595,000.00 | \$35,000.00 | \$23,100.00 | \$58,100.00 |
| 2018 GO Notes (Refinance 2010 STFL) | \$1,540,000.00 | \$525,000.00 | \$170,000.00 | \$13,200.00 | \$183,200.00 |
| 2018 Capital Projects-GO Notes | \$265,000.00 | \$90,000.00 | \$30,000.00 | \$2,250.00 | \$32,250.00 |
| 2019 GO Bond | \$145,000.00 | \$60,000.00 | \$15,000.00 | \$1,575.00 | \$16,575.00 |
| 2019 Revenue Bonds | \$1,795,000.00 | \$1,415,000.00 | \$80,000.00 | \$39,475.00 | \$119,475.00 |
| 2020 Capital Projects-GO Bond (Refin 2017) | \$250,000.00 | \$75,000.00 | \$40,000.00 | \$1,650.00 | \$41,650.00 |
| 2020 Capital Projects-GO Bond | \$135,000.00 | \$135,000.00 | \$25,000.00 | \$2,825.00 | \$27,825.00 |
| 2020 Revenue Bonds | \$2,480,000.00 | \$2,055,000.00 | \$115,000.00 | \$44,137.50 | \$159,137.50 |
| 2021 GO Notes | \$550,000.00 | \$335,000.00 | \$50,000.00 | \$8,100.00 | \$58,100.00 |
| 2022 Clayton | \$60,000.00 | \$51,000.00 | \$3,000.00 | \$0.00 | \$3,000.00 |
| 2022 GO NOTES | \$190,000.00 | \$140,000.00 | \$15,000.00 | \$4,697.50 | \$19,697.50 |
| 2023 Rev Bonds (NAN Refi & Capital Projects) | \$6,310,000.00 | \$6,245,000.00 | \$220,000.00 | \$309,625.00 | \$529,625.00 |
| 2024 Clayton | \$120,000.00 | \$114,000.00 | \$6,000.00 | \$0.00 | \$6,000.00 |
| 2024 Revenue Bonds | \$4,105,000.00 | \$4,105,000.00 | \$135,000.00 | \$180,225.00 | \$315,225.00 |
| 2025 Revenue Bonds ** | \$1,340,000.00 | \$1,740,000.00 | \$0.00 | \$81,520.83 | \$81,520.83 |
| TOTAL WATER DEBT | \$27,370,643.95 | \$19,536,557.24 | \$1,267,988.57 | \$770,652.80 | \$2,038,641.37 |
| | | | | | \$18,268,568.67 |



VILLAGE OF FOX CROSSING 2026 SCHEDULE OF DEBT

| SEWER UTILITY DEBT ISSUE | AMOUNT OF LOAN | 12/31/2025 BALANCE | 2026 PAYMENTS | | 2026 PAYMENTS | 12/31/26 BALANCE |
|--|------------------------|------------------------|---------------------|---------------------|-----------------------|------------------------|
| | | | PRINCIPAL | INTEREST | | |
| 2015B Revenue Bonds | \$222,040.00 | \$128,466.00 | \$11,102.00 | \$4,230.65 | \$15,332.65 | \$117,364.00 |
| 2017 Revenue Bonds (Refin 2007) | \$2,915,968.05 | \$2,074,976.76 | \$174,909.43 | \$73,297.38 | \$248,206.81 | \$1,900,067.33 |
| 2018 Revenue Bonds | \$1,145,000.00 | \$835,000.00 | \$50,000.00 | \$32,400.00 | \$82,400.00 | \$785,000.00 |
| 2019 Revenue Bonds | \$2,050,000.00 | \$1,650,000.00 | \$95,000.00 | \$46,050.00 | \$141,050.00 | \$1,555,000.00 |
| 2020 Revenue Bonds | \$4,375,000.00 | \$3,510,000.00 | \$195,000.00 | \$75,306.26 | \$270,306.26 | \$3,315,000.00 |
| 2023 Rev Bonds (NAN Refi & Capital Projects) | \$3,445,000.00 | \$3,410,000.00 | \$120,000.00 | \$169,125.00 | \$289,125.00 | \$3,290,000.00 |
| 2024 Revenue Bonds | \$615,000.00 | \$615,000.00 | \$20,000.00 | \$27,000.00 | \$47,000.00 | \$595,000.00 |
| 2025 Revenue Bonds** | \$1,340,000.00 | \$1,340,000.00 | \$0.00 | \$62,779.17 | \$62,779.17 | \$1,340,000.00 |
| Subtotal w/o NMSC Debt | \$18,099,356.05 | \$13,563,442.76 | \$666,011.43 | \$490,188.46 | \$1,156,199.89 | \$12,897,431.33 |
| 2013 CWFL (NMSC) | \$3,289,151.00 | \$1,404,878.17 | \$185,320.00 | \$34,721.29 | \$220,041.29 | \$1,219,558.17 |
| TOTAL SEWER DEBT | \$21,388,507.05 | \$14,968,320.93 | \$851,331.43 | \$524,909.75 | \$1,376,241.18 | \$14,116,989.50 |



VILLAGE OF FOX CROSSING 2026 SCHEDULE OF DEBT

| SUMMARY - Village and Utility: | AMOUNT OF LOAN | 12/31/2025 BALANCE | 2026 PAYMENTS | | 2026 PAYMENTS | 12/31/26 BALANCE |
|---------------------------------------|---------------------------|-------------------------------|-----------------------|-----------------------|--------------------------|-----------------------------|
| | | | PRINCIPAL | INTEREST | | |
| Sub-Total GO Notes & Loans | \$43,095,985.98 | \$30,015,475.28 | \$3,631,430.26 | \$990,306.11 | \$4,553,236.37 | \$23,304,045.02 |
| Sub-Total Revenue Bonds | \$40,675,000.00 | \$28,495,000.00 | \$1,580,000.00 | \$1,226,543.76 | \$2,806,543.76 | \$29,995,000.00 |
| Subtotal | \$83,770,985.98 | \$58,510,475.28 | \$5,211,430.26 | \$2,216,849.87 | \$7,359,780.13 | \$53,299,045.02 |
| GO Notes NMSC | \$3,289,151.00 | \$1,404,878.17 | \$185,320.00 | \$34,721.29 | \$220,041.29 | \$1,219,558.17 |
| Total GO Notes | \$46,385,136.98 | \$31,420,353.45 | \$3,816,750.26 | \$1,025,027.40 | \$4,773,277.66 | \$24,523,603.19 |
| | | | | | | |
| Total Debt w/NMSC GO Notes | \$87,060,136.98 | \$59,915,353.45 | \$5,396,750.26 | \$2,251,571.16 | \$7,579,821.42 | \$54,518,603.19 |

w/o GCMW Debt

| | | | | | |
|----------------------------|------------------------|-----------------------|-----------------------|-----------------------|------------------------|
| Revenue Bonds - Water | \$16,271,557.24 | \$913,988.57 | \$736,355.30 | \$1,650,343.87 | \$17,097,568.67 |
| Revenue Bonds - Sewer | \$12,223,442.76 | \$666,011.43 | \$490,188.46 | \$1,156,199.89 | \$12,897,431.33 |
| Total Revenue Bonds | \$28,495,000.00 | \$1,580,000.00 | \$1,226,543.76 | \$2,806,543.76 | \$29,995,000.00 |

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

| GCMW REVENUE BONDS SEWER UTILITY DEBT ISSUE | AMOUNT OF LOAN | 12/31/2025 BALANCE | 2026 PAYMENTS | | 2026 PAYMENTS | 12/31/26 BALANCE |
|--|---------------------------|-------------------------------|----------------------|--------------------|--------------------------|-----------------------------|
| | | | PRINCIPAL | INTEREST | | |
| 2009 Revenue Bonds | \$4,385,534.57 | \$1,512,445.51 | \$363,311.32 | \$35,505.47 | \$398,816.79 | \$1,149,134.19 |
| TOTAL SEWER DEBT | \$4,534,360.69 | \$1,512,445.51 | \$363,311.32 | \$35,505.47 | \$398,816.79 | \$1,149,134.19 |

| | | | | | |
|--|------------------------|-----------------------|-----------------------|-----------------------|------------------------|
| Revenue Bonds - Water | \$16,271,557.24 | \$913,988.57 | \$736,355.30 | \$1,650,343.87 | \$17,097,568.67 |
| Revenue Bonds - Sewer | \$13,735,888.27 | \$1,029,322.75 | \$525,693.93 | \$1,555,016.68 | \$14,046,565.52 |
| Total Revenue Bonds w/GCMW Debt | \$30,007,445.51 | \$1,943,311.32 | \$1,262,049.23 | \$3,205,360.55 | \$31,144,134.19 |

CAPITAL PROJECTS FUND (CPF)

CAPITAL PROJECTS FUND

REVENUES:

| ACCOUNT NUMBER | ACCOUNT | 2022 ACTUAL | 2023 ACTUAL | 2024 ACTUAL | 2025 BUDGET | 2025 YTD 06/30/25 | 2025 PROJ | 2026 BUDGET | % Change 2025/26 |
|--------------------|----------------------------------|------------------|------------------|------------------|------------------|----------------------|------------------|------------------|---------------------|
| 401-5200-433.02-03 | COUNTY SAFETY GRANTS / ARPA | | | 213,393 | | | | | 0.00% |
| 401-5500-435.09-00 | LOCAL GOVERNMENT MISC | | | | 130,000 | | 0 | | (100.00%) |
| 401-5100-480.01-00 | INTEREST | 177,231 | 483,649 | 391,496 | 250,000 | 124,784 | 249,568 | 175,000 | (30.00%) |
| 401-5100-480.02-01 | SALES / EQUIP & VEHICLES & OTHER | | | | | | | | 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 | | | 34,136 | | | | | 0.00% |
| 401-5300-480.10-01 | DEVELOPER CONTRIBUTION | | | | | | | | 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 | | 138,853 | | 138,853 | 207,050 | 207,050 | 49.11% |
| 401-5100-492.04-00 | CPF PRIOR YEAR CARRY OVER | | | 700,000 | | | 25,000 | 25,000 | (96.43%) |
| 401-5100-492.04-00 | CPF PRIOR YEAR CARRY OVER | | | 29,500 | | | | | (100.00%) |
| 401-5300-492.04-00 | CPF PRIOR YEAR CARRY OVER | | | 222,000 | | | 222,000 | 222,000 | 0.00% |
| 401-5500-492.04-00 | CPF PRIOR YEAR CARRY OVER | | | 114,500 | | | | | (100.00%) |
| 401-5100-492.06-01 | TRANSFER FROM SETTLEMENT FUNDS | | | 753,000 | | | | 1,250,000 | 66.00% |
| 401-5300-493.01-00 | PROCEEDS/LT DEBT/GO NOTES | 2,695,000 | 1,960,000 | 2,340,000 | 2,589,147 | | 2,125,000 | 2,154,950 | (16.77%) |
| 401-5800-493.01-02 | DEBT PREMIUM | 27,418 | 78,559 | 46,615 | | | 44,950 | 45,600 | 100.00% |
| 401-5300-493.02-00 | PROCEEDS/LT DEBT/STF | | | | | | | | 0.00% |
| | *CAPITAL PROJECTS FUND | 2,904,649 | 2,562,208 | 3,025,640 | 4,927,000 | 124,784 | 2,558,371 | 4,079,600 | (17.20%) |

EXPENDITURES:

| ACCOUNT NUMBER | OBJECT | 2022 ACTUAL | 2023 ACTUAL | 2024 ACTUAL | 2025 BUDGET | 2025 YTD 06/30/25 | 2025 PROJ | 2026 BUDGET | % Change 2025/26 |
|--------------------|---------------------------------|----------------|----------------|----------------|----------------|----------------------|--------------|----------------|---------------------|
| 401-5100-600.08-21 | CAP IMPR BUILDING & LAND | 176,910 | 0 | | 50,000 | | | 50,000 | 0.00% |
| 401-5100-600.08-54 | CAPITAL EQUIP - OTHER - General | | | | 200,000 | | 150,000 | | (100.00%) |
| 401-5200-620.08-21 | CAP IMPR BUILDING & LAND | | 141,792 | | 62,000 | 61,982 | 61,982 | | (100.00%) |
| 401-5200-620.08-54 | CAPITAL EQUIP - OTHER | 12,268 | | 333,361 | 25,000 | 8,371 | 9,995 | | (100.00%) |
| 401-5200-620.08-53 | VEHICLES (CAP) | | 190 | | | 135 | 135 | | 0.00% |
| 401-5300-650.08-21 | CAP IMPR BUILDING & LAND | | | | | | | | 0.00% |

EXPENDITURES: (cont.)

| ACCOUNT NUMBER | OBJECT | 2022 ACTUAL | 2023 ACTUAL | 2024 ACTUAL | 2025 BUDGET | 2025 YTD 06/30/25 | 2025 PROJ | 2026 BUDGET | % Change 2025/26 |
|--------------------|----------------------------------|------------------|------------------|------------------|------------------|----------------------|------------------|------------------|---------------------|
| 401-5300-650.08-42 | ROAD CONSTRUCTION (CAP) | | | | | | | | 0.00% |
| 401-5300-650.08-43 | ROAD RE-CONSTRUCTION (CAP) | 1,651,905 | 648,685 | 1,682,066 | 1,662,000 | 244,738 | 1,250,000 | 609,000 | (63.36%) |
| 401-5300-650.08-44 | TRAILS/WALKWAYS (CAP) | | | | 440,000 | | 375,000 | 70,000 | (84.09%) |
| 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 | | | | 62,000 | 54,487 | 61,982 | 210,000 | 238.71% |
| 401-5500-710.08-31 | PARKS: MISC CAPITAL | 1,461 | 236,518 | 236,577 | 898,000 | 274,100 | 625,000 | 2,220,000 | 147.22% |
| 401-5800-600.08-80 | DEBT ISSUANCE COSTS | 82,788 | 47,495 | 46,615 | | | 44,950 | 45,600 | 100.00% |
| 401-5800-600.09-10 | TRANSFER TO GENERAL FUND | 528,311 | 907,418 | 527,500 | 775,000 | | 775,000 | 875,000 | 12.90% |
| 401-5800-600.09-20 | TRANSFER TO SPECIAL REVENUE FUND | | | | | | | | 0.00% |
| 401-5800-600.09-30 | TRANSFER TO DEBT SERVICE FUND | | | | | | | | 0.00% |
| 401-5800-600.09-63 | TRANSFER TO STORMWATER | | | 1,784,247 | 753,000 | | 753,000 | 0 | (100.00%) |
| 401-5800-710.06-10 | PRINCIPAL | | | | | | | | 0.00% |
| | *CAPITAL PROJECTS FUND | 2,453,643 | 2,019,983 | 4,610,366 | 4,927,000 | 643,813 | 4,107,044 | 4,079,600 | (17.20%) |

NOTES:

- 1 See Attached Spreadsheet for details of projects.
- 2 **401-5500-491.04-02: Transfer from Equipment Replacement Fund (ERF):**
Transfer of funds previously saved in the ERF for the replacement of playground equipment at Kippenhan Park (\$71,048) and Schildt Park (\$136,002). The total cost of replacement is well in excess of what was set aside so the projects are treated as capital projects and this transfer is to offset borrowing needs.
- 3 **401-5100-492.06-01: Transfer from Settlement Funds:**
Use of the Clayton Settlement funds (part of CPF Fund Balance); 2025 is for Margeo Pond; 2026 is for Schildt Park Renovation
12/31/24 Balance = \$4,217,791; Projected 12/31/25 Balance = \$3,464,000
- 4 **401-5800-600.09-10: Transfer to General Fund:**
Transfer borrowed funds to General Fund for the road resurfacing projects (\$750,000) and the concrete panel replacement projects (\$125,000) from borrowed funds.
- 5 **401-5800-600.09-63: Transfer to Stormwater Utility:**
Transfer settlement funds to the Stormwater Utility for pond projects. 2025 was for Margeo Pond, 2024 was for Church Pond
- 6 **401-xxxx-xxx.xx-xx Expenditures:**
The amounts listed in the accounts is the general ledger representation of the accompanying project list. If you have questions about the account coding, please contact the Finance Department.



CAPITAL IMPROVEMENTS PROGRAM

| 2026 Village Projects | Project Number | Cost | Funding | Fund Desc. | Assessable Costs | Village Cost |
|--|-------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Irish Rd Railroad Crossing (Brookfield Drive to Elk Trail Drive) (DESIGN & SOIL BORINGS) | R24300 | \$ 10,000 | \$ 10,000 | CPF cash on hand | \$ - | - |
| Irish Road Reconstruction incl. 10' trail (CTH II - Jacobsen Rd) (DESIGN & SOIL BORINGS) | R25700 | \$ 25,000 | \$ 25,000 | CPF cash on hand | \$ - | - |
| Earl Street Reconstruction DESIGN (Urbanization Joint with C/ Menasha) | R23300 | \$ 72,000 | \$ - | City Cost Share | \$ - | - |
| | | | \$ 72,000 | 2023 GO Notes | \$ - | - |
| E. Shady Lane Urbanization incl. 10' trail (CTH CB - Cold Spring Rd) (DESIGN, SOIL BORINGS, E) | R22300 | \$ 100,000 | \$ 100,000 | 2023 GO Notes | \$ - | - |
| Jacobson Rd Railroad Overpass Deck Repair / Reconstruction (DESIGN) | R23500 | \$ 15,000 | \$ 15,000 | 2023 GO Notes | \$ - | - |
| Valley Rd Improve (Olde Midway Rd to STH 47) (CONST) Joint w/County, Menasha | R26300 | \$ 387,000 | \$ - | | \$ 387,000 | |
| Concrete Panel Repairs | R26200 | \$ 125,000 | | | \$ 125,000 | |
| Road Resurfacing | R26100 | \$ 750,000 | | | \$ 750,000 | |
| Subtotal Highway Improvements | | \$ 1,484,000 | \$ 222,000 | | \$ - | \$ 1,262,000 |
| Demo Old Storage Building | A22600 | \$ 50,000 | \$ 50,000 | CPF cash on hand | \$ - | - |
| American Dr Trail Resurfacing (Shady Ln to Copperhead) | P26300 | \$ 70,000 | \$ - | | \$ 70,000 | |
| Kippenhan Park Play Equipment | P26100 | \$ 95,000 | \$ 71,048 | ERF Funds Available | \$ 23,952 | |
| Schildt Park Renovation - playground equipment, west expansion, roof replacement | P26200 | \$ 2,150,000 | \$ 136,002 | ERF Funds Available | | |
| | | | \$ 1,250,000 | settlement funds | | |
| | | | \$ 100,000 | Room Tax Funds | \$ 663,998 | |
| Palisades Tennis Court Reconstruction | P26400 | \$ 150,000 | \$ 150,000 | CPF cash on hand | \$ - | - |
| Trestle Trail Repairs (w/ City of Menasha) | P25100 | \$ 70,000 | \$ 35,000 | City Cost Share | \$ 35,000 | |
| 2026 Village Projects Grand Total | | \$ 4,069,000 | \$ 2,014,050 | | \$ - | \$ 2,054,950 |

| 2026 TID #3 Infrastructure Projects | Project Number | Cost | Funding | Fund Desc. | Assessable Costs | TID #5 Cost |
|--|-------------------|-------------------|-------------------|------------------|---------------------|----------------|
| Irish Road North Pond (E Shady Ln - CTH BB) (LAND ACQUISITION) | RPND19 | \$ 200,000 | \$ 200,000 | TID cash on hand | \$ - | - |
| 2026 TID #3 Grand Total | | \$ 200,000 | \$ 200,000 | | \$ - | \$ - |

| 2026 TID #5 Infrastructure Projects | Project Number | Cost | Funding | Fund Desc. | Assessable Costs | TID #5 Cost |
|--|-------------------|------------------|------------------|---------------|---------------------|----------------|
| Water Main Installation (Asphalt Pavement - final layer) | W24201 | \$ 30,000 | \$ 30,000 | 2025 GO Notes | \$ - | - |
| Sewer Main Installation (Asphalt Pavement - final layer) | S24201 | \$ 30,000 | \$ 30,000 | 2025 GO Notes | \$ - | - |
| 2026 TID #5 Grand Total | | \$ 60,000 | \$ 60,000 | | \$ - | \$ - |

| 2026 Stormwater Projects | Project Number | Cost | Funding | Fund Desc. | Assessable Costs | Utility Cost |
|--|-------------------|---------------------|-------------------|---------------|---------------------|---------------------|
| Ehlers Rd Culvert Rehab (1051 - 1088 Ehlers Rd) (CONST) | D25400 | \$ 120,000 | \$ 120,000 | 2025 GO Notes | \$ - | - |
| Irish Road Storm Sewer Improvements (CTH II to Jacobsen Rd) (DESIGN) | D25300 | \$ 25,000 | | | \$ 25,000 | |
| Earl Street Urbanization (DESIGN) | D23200 | \$ 25,000 | \$ 25,000 | 2023 NAN | \$ - | - |
| E Shady Lane Reconstruction Storm Sewer (CTH CB - Cold Spring Rd) (DESIGN) | D22400 | \$ 40,000 | \$ 20,000 | 2023 NAN | \$ 20,000 | |
| Schildt Park Stormwater Pond (CONST) | RPND20 | \$ 1,200,000 | \$ 25,000 | 2025 GO Notes | \$ 1,175,000 | |
| Valley Rd Storm Sewer Improve (Olde Midway Rd to STH 47) (CONST) Joint w/County, Menasha | D26100 | \$ 257,000 | | | \$ 257,000 | |
| Palisades Storm Sewer Extension (Valley Rd to Baldwin Ct) | D26200 | \$ 120,000 | | | \$ 120,000 | |
| Sand Point Pond Bird Grid &Fence | D26300 | \$ 150,000 | \$ - | | \$ 150,000 | |
| Jacobson Rd I41 Overpass Westside Stormwater / Wall Reconstruction | D26400 | \$ 125,000 | | | \$ 125,000 | |
| 2026 Stormwater Grand Total | | \$ 2,062,000 | \$ 190,000 | | \$ - | \$ 1,872,000 |



Updated: 10/23/25

CAPITAL IMPROVEMENTS PROGRAM

| 2026 Sanitary Sewer Projects | Project Number | Cost | Funding | Fund Desc. | Assessable Costs | Utility Cost |
|----------------------------------|-------------------|-------------|-------------|------------|---------------------|-----------------|
| | | \$ - | | | \$ - | \$ - |
| | | \$ - | | | \$ - | \$ - |
| 2026 Sanitary Grand Total | | \$ - | \$ - | | \$ - | \$ - |

| 2026 Water Main Projects | Project Number | Cost | Funding | Fund Desc. | Assessable Costs | Utility Cost |
|--|-------------------|---------------------|---------------------|----------------|---------------------|-----------------|
| Emergency Backup Generator - Plant #4 (American Dr & Utility Office) | W26100 | \$ 850,000 | \$ 850,000 | 2025 Borrowing | \$ - | \$ - |
| Tower No. 3, Haase Street - Repaint inside and outside | W26200 | \$ 300,000 | \$ 300,000 | Operations | \$ - | \$ - |
| Riverview Court Hydrant Relocation | W26300 | \$ 20,000 | \$ 20,000 | Operations | \$ - | \$ - |
| 2026 Water Grand Total | | \$ 1,170,000 | \$ 1,170,000 | | \$ - | \$ - |

EQUIPMENT REPLACEMENT FUND

REVENUES:

| ACCOUNT NUMBER | ACCOUNT | 2022 | 2023 | 2024 | 2025 | 2025 YTD | 2025 | 2026 | % Change |
|-----------------------|--|------------------|------------------|------------------|------------------|----------------|------------------|------------------|-----------------|
| | | ACTUAL | ACTUAL | ACTUAL | BUDGET | 06/30/25 | PROJ | BUDGET | 2025/26 |
| 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 | 57,870 | 261,245 | 379,616 | 275,000 | 134,345 | 268,690 | 250,000 | (9.09%) |
| 402-5100-480.02-01 | Sale of Village Equip & Vehicles - General | | 6,570 | | | 140 | 140 | 3,000 | 100.00% |
| 402-5200-480.02-01 | Sale of Village Equip & Vehicles - PD | | 37,575 | 46,740 | 36,000 | 17,500 | 35,000 | 50,000 | 38.89% |
| 402-5200-480.02-01 | Sale of Village Equip & Vehicles - FD | | | 7,866 | 30,000 | | 30,249 | | (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 | | 129,500 | 45,000 | 30,000 | | | 30,000 | 0.00% |
| 402-5500-480.02-01 | Sale of Village Equip & Vehicles - PK | | 33,950 | | 25,000 | 11,500 | 25,000 | | (100.00%) |
| 402-5100-491.01-00 | Transfer from General Fund - Admin | 8,580 | 22,580 | 8,065 | 8,065 | | 8,065 | 12,373 | 53.42% |
| 402-5100-491.01-00 | Transfer from General Fund - Election | 14,613 | 14,613 | 12,429 | 12,119 | | 12,119 | 12,819 | 5.78% |
| 402-5100-491.01-00 | Transfer from General Fund - Info Tech. | 27,551 | 31,650 | 28,702 | 24,910 | | 24,910 | 22,109 | (11.24%) |
| 402-5100-491.01-00 | Transfer from General Fund - Municipal Compl | 1,917 | 1,917 | 1,917 | 1,917 | | 1,917 | 1,917 | 0.00% |
| 402-5200-491.01-00 | Transfer from General Fund - PD | 177,702 | 252,562 | 211,229 | 249,752 | | 249,752 | 239,683 | (4.03%) |
| 402-5200-491.01-00 | Transfer from General Fund - FD | 277,861 | 338,240 | 345,577 | 312,311 | | 312,311 | 312,008 | (0.10%) |
| 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 | 393,015 | 304,138 | 280,052 | 265,832 | | 265,832 | 269,191 | 1.26% |
| 402-5500-491.01-00 | Transfer from General Fund - PK | 187,335 | 248,362 | 211,941 | 211,085 | | 211,085 | 216,040 | 2.35% |
| 402-5600-491.01-00 | Transfer from General Fund - Comm Dev. | 1,496 | 1,496 | 2,433 | 2,260 | | 2,260 | 2,111 | (6.59%) |
| 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 | | | | 270,926 | | | | (100.00%) |
| 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: | | 1,151,002 | 1,687,460 | 1,584,629 | 1,936,239 | 163,485 | 1,450,392 | 1,424,313 | (26.44%) |

EXPENDITURES:

| ACCOUNT NUMBER | OBJECT | 2022 ACTUAL | 2023 ACTUAL | 2024 ACTUAL | 2025 BUDGET | 2025 YTD 06/30/25 | 2025 PROJ | 2026 BUDGET | % Change 2025/26 |
|----------------------------|--|----------------|------------------|----------------|------------------|----------------------|------------------|----------------|---------------------|
| 402-5100-540.08-54 | Capital Equipment: Other - Clerk/Elections | | | | | | | 20,218 | 100.00% |
| 402-5100-560.08-15 | Computer Equip - IT | 57,225 | 9,307 | 46,135 | 10,000 | | | 70,000 | 600.00% |
| 402-5100-600.08-53 | Vehicles - General | 131,363 | 39,385 | | | | | 45,000 | 100.00% |
| 402-5100-600.08-54 | Capital Equipment: Other - General Governmen | 17,173 | | | | | | | 0.00% |
| 402-5200-610.08-53 | Vehicles - Police | | 210,441 | 159,371 | 121,708 | 115,658 | 122,760 | 146,156 | 20.09% |
| 402-5200-610.08-54 | Capital Equipment: Other - Police | | 15,638 | 21,207 | 3,000 | 630 | 630 | 29,427 | 880.90% |
| 402-5200-620.08-53 | Vehicles - Fire | | 57,301 | 425,544 | 929,500 | 467,322 | 473,302 | | (100.00%) |
| 402-5200-620.08-54 | Capital Equipment: Other - Fire | | | | 5,500 | 5,149 | 5,149 | 64,782 | 1077.85% |
| 402-5200-630.08-53 | Vehicles - Inspections | | | | | | | | 0.00% |
| 402-5300-650.08-53 | Vehicles -Street | | 650,276 | 274,915 | 541,040 | 102,616 | 207,381 | 333,740 | (38.32%) |
| 402-5300-650.08-54 | Capital Equipment: Other - Street | 7,899 | | | 19,638 | | | 37,500 | 90.96% |
| 402-5500-710.08-53 | Vehicles - Park | | 103,185 | | 110,000 | 106,337 | 106,659 | | (100.00%) |
| 402-5500-710.08-54 | Capital Equipment: Other - Park | | 49,503 | | 57,000 | 50,699 | 50,699 | | (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 | | 138,853 | 207,050 | 49.11% |
| TOTAL EXPENDITURES: | | 213,660 | 1,175,036 | 927,172 | 1,936,239 | 848,411 | 1,105,433 | 953,873 | (50.74%) |

NOTES:

1 12/31/24 fund balance = \$7,073,519

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)

4 402-5100-600.08-53 Vehicles - General -

This is to replace sedan #106 with a van, similar to the other administrative vehicles.

5 402-5300-650.08-53 Vehicles - Street -

This includes the dump body, plow, and accessories to complete two dump trucks, #20 and #27; which were originally ordered for replacement in 2024 with the chassis' received in 2025 and scheduled for completion in 2026.

6 402-5500-710.09-40 Transfer to Capital Projects Fund

The Schildt Park renovation and Kippenhan Park playground equipment and play area improvements are projects to be completed in 2026 which are primarily financed with debt and the expenditures are in the capital projects fund. \$207,050 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.

Village of Fox Crossing
2026 Capital Replacement Schedule (06/30/25)

Inflation Rate

| | |
|---------------|-------|
| State Bid | 1.00% |
| Non-State Bid | 2.75% |

| DEPARTMENT | DESCRIPTION | MAKE | MODEL | July 2025 Mileage/Hrs | Purchase Year | Purchase Cost | Percent Village Costs | Depr. Term (Years) | NOTES | REP. YEAR | Estimated Replacement Cost | Annual Depreciation Amount |
|--|---|-------------|---------------------|-----------------------|---------------|---------------|-----------------------|--------------------|---|-----------|----------------------------|--------------------------------|
| Fire | Air Compressor - Sta 41 | Mako | | 551 | 2009 | \$ 42,879 | 100% | 17 | | 2026 | \$ 50,782 | \$ 2,688 |
| Fire | Washer extractor - Sta. 40 | Continental | | | 2007 | \$ 4,392 | 100% | 19 | | 2026 | \$ 14,000 | \$ 4,900 |
| Fire | 60kw Generator-Sta 40 | | | 592 | 2006 | \$ 15,824 | 100% | 21 | | 2027 | \$ 65,000 | \$ 2,940 |
| Fire | SUV (J40) | Chevrolet | Tahoe | 53,565 | 2017 | \$ 35,851 | 100% | 10 | | 2027 | \$ 60,000 | \$ 5,400 |
| Fire | Rescue (R41) | Pierce | Sabre | 29,934 | 2004 | \$ 235,000 | 100% | 24 | | 2028 | \$ 645,000 | \$ 24,188 |
| Fire | Extrication | TNT | | | 2014 | \$ 49,625 | 100% | 14 | Replace with E-Draulics (battery operated) | 2028 | \$ 47,500 | \$ 3,223 |
| Fire | Thermal Camera | Draeger | UCF 9000 | | 2013 | \$ 9,625 | 100% | 15 | | 2028 | \$ 14,459 | \$ 916 |
| Fire | Washer extractor - Sta. 41 | Unimac | 1804043659 | | 2018 | \$ 6,517 | 100% | 10 | | 2028 | \$ 15,000 | \$ 1,425 |
| Fire | Pick-up Truck (C241) | Chevrolet | Silverado | 45,927 | 2019 | \$ 45,000 | 100% | 10 | | 2029 | \$ 60,000 | \$ 5,400 |
| Fire | Thermal Camera | ISG | Draeger USC | | 2014 | \$ 10,829 | 100% | 15 | | 2029 | \$ 16,268 | \$ 1,030 |
| Fire | Engine (E240) | Pierce | Enforcer | 42,837 | 2006 | \$ 302,245 | 100% | 24 | | 2030 | \$ 865,000 | \$ 32,438 |
| Fire | Engine (E241) | Pierce | Arrow XT | 51,209 | 2010 | \$ 399,526 | 100% | 24 | | 2034 | \$ 910,000 | \$ 34,125 |
| Fire | F150 (C41) | Ford | F150 | 20,323 | 2024 | \$ 58,214 | 100% | 10 | | 2034 | \$ 76,356 | \$ 7,254 |
| Fire | Air Compressor - Sta 40 | Mako | | 337 | 2015 | \$ 44,433 | 100% | 20 | | 2035 | \$ 76,444 | \$ 3,631 |
| Fire | Pick-up Truck (C40) | Ford | F150 | 1,603 | 2025 | \$ 37,385 | 100% | 10 | | 2035 | \$ 41,296 | \$ 3,717 |
| Fire | 25kw Generator-Sta 41 | | | 143 | 2017 | \$ 21,800 | 100% | 20 | | 2037 | \$ 37,505 | \$ 1,782 |
| Fire | 70kw Generator-St 41 | Generac | | 62 | 2018 | \$ 65,900 | 100% | 20 | | 2038 | \$ 113,376 | \$ 5,102 |
| Fire | Engine (E40) | Pierce | | 51,527 | 2017 | \$ 635,364 | 100% | 24 | | 2041 | \$ 1,218,391 | \$ 45,690 |
| Fire | Battery powered jaws | TNT | | | 2024 | \$ 11,585 | 100% | 15 | | 2039 | \$ 17,403 | \$ 1,044 |
| Fire | Engine (41) | Pierce | Enforcer | 532 | 2025 | \$ 845,000 | 100% | 24 | | 2049 | \$ 1,620,394 | \$ 60,765 |
| Fire Ladder | Ladder (L40) | Pierce | Velocity | 7,039 | 2020 | \$ 1,245,303 | 100% | 24 | | 2044 | \$ 2,388,026 | \$ 89,551 |
| Ladder will be tracked individually, since there may be future years that funding may not be available | | | | | | | | | | | | |
| Fire | 2026 reduction in funding due to budget shortfall | | | | | | | | | | | \$ (25,201) |
| SUBTOTAL \$ 4,122,297 | | | | | | | | | | | | \$ 8,352,199 \$ 312,008 |
| Admin | #106 Administration | Chevrolet | Impala | 49,822 | 2014 | \$ 17,799 | 100% | 12 | | 2026 | \$ 45,000 | \$ 6,750 |
| Comm Dev | #107 Comm. Dev | Chevrolet | Impala | 29,910 | 2013 | \$ 17,699 | 100% | 14 | extend 1 yr to 2027 | 2027 | \$ 32,845 | \$ 2,111 |
| Inspections | #110 Inspections | Ford | Explorer | 28,551 | 2019 | \$ 30,798 | 100% | 10 | | 2029 | \$ 34,020 | \$ 3,062 |
| Admin | #108 Mini Van - Admin | Dodge | Grand Caravan | 15,730 | 2019 | \$ 21,494 | 100% | 10 | | 2029 | \$ 32,000 | \$ 2,880 |
| Admin | #109 Administration | Chrysler | Pacifica | 10,233 | 2023 | \$ 39,385 | 100% | 15 | Park uses primarily | 2038 | \$ 45,724 | \$ 2,743 |
| Mun Complex | Fuel Pumps | | US Petroleum Equip | | 2020 | \$ 23,458 | 100% | 20 | fuel dispensers at municipal complex | 2040 | \$ 40,358 | \$ 1,917 |
| SUBTOTAL \$ 150,633 | | | | | | | | | | | | \$ 229,947 \$ 19,463 |
| Clerk/Elections | Election-Badger Book (8) | | Paragon Development | | 2020 | \$ 15,620 | 100% | 6 | replace 2 servers and 6 machines | 2026 | \$ 20,218 | \$ 2,910 |
| Clerk/Elections | Election-Voting Machine (3) | | Dominion | | 2015 | \$ 22,596 | 100% | 12 | 3 Voting Machines w/3 Boxes (extend 1 year) | 2027 | \$ 31,291 | \$ 2,477 |
| Clerk/Elections | Election-Badger Book (8) | | Paragon Development | | 2020 | \$ 15,620 | 100% | 8 | 8 remaining Badger Book systems (originally 16, | 2028 | \$ 22,556 | \$ 2,679 |
| Clerk/Elections | Election-Voting Machine (2) | | Dominion | | 2015 | \$ 15,064 | 100% | 13 | 2 Voting Machines w/1 Box (extend 2 years) | 2028 | \$ 21,434 | \$ 1,566 |
| Clerk/Elections | Election-Badger Book (2) | | Paragon Development | | 2021 | \$ 4,252 | 100% | 8 | Added 2 Badger Books to Central Count | 2029 | \$ 5,283 | \$ 627 |
| Clerk/Elections | Election-Voting Machine (1) | | Dominion | | 2019 | \$ 8,914 | 100% | 10 | 1 Voting Machine | 2029 | \$ 11,692 | \$ 1,111 |
| Clerk/Elections | Election-Voting Machine (1) | | Dominion | | 2020 | \$ 8,719 | 100% | 10 | 1 Voting Machine | 2030 | \$ 11,436 | \$ 1,086 |
| Clerk/Elections | Election-Badger Book (1) | | Paragon Development | | 2023 | \$ 2,056 | 100% | 8 | Badger Book (backup server) | 2031 | \$ 3,054 | \$ 363 |
| SUBTOTAL \$ 92,841 | | | | | | | | | | | | \$ 126,963 \$ 12,819 |

Village of Fox Crossing
2026 Capital Replacement Schedule (06/30/25)

Inflation Rate

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

| DEPARTMENT | DESCRIPTION | MAKE | MODEL | July 2025 Mileage/Hrs | Purchase Year | Purchase Cost | Percent Village Costs | Depr. Term (Years) | NOTES | REP. YEAR | Estimated Replacement Cost | Annual Depreciation Amount |
|--|------------------------------------|----------------------|--------------------|-----------------------|---------------|---------------|-----------------------|--------------------|--|-----------|----------------------------|----------------------------|
| Info Tech | SANS | | | | 2019 | \$ 42,835 | 70% | 7 | total replacement cost est = \$100,000 | 2026 | \$ 70,000 | \$ 8,607 |
| Info Tech | Phone System (Phones) | | | | 2007 | | 100% | | see notes | 2027 | \$ 10,000 | \$ 1,900 |
| Info Tech | Phone Server | Mitel | from Marco | | 2019 | \$ 3,453 | 70% | 8 | extend 2 yrs to 2026; extend 3rd yr to 2027 | 2027 | \$ 3,003 | \$ 357 |
| Info Tech | Phone Voicemail System | Mitel | from Marco | | 2022 | \$ 32,198 | 70% | 10 | | 2032 | \$ 29,563 | \$ 2,808 |
| Info Tech | Phone System (Phones) | | | | 2023 | \$ 30,000 | 100% | 15 | purchase price updated for 2025 additions | 2038 | \$ 45,066 | \$ 2,854 |
| Info Tech | 12 MDC's/Docking Stations - Police | Baycom | | | | \$ 47,965 | 100% | 11 | refer to IT Dept Notes on last page | | \$ 64,643 | \$ 5,583 |
| SUBTOTAL \$ 156,451 | | | | | | | | | | | \$ 222,275 | \$ 22,109 |
| P&R Vehicle | P314 Gator | John Deere | 625 | 1,306 | 2014 | \$ 20,274 | 100% | 13 | cab, trailer, tank, accessories; ext 1 yr; incr est cost | 2027 | \$ 34,000 | \$ 2,354 |
| P&R Vehicle | P16 1 Ton Pickup | Ford | F350 | 20,003 | 2016 | \$ 42,622 | 100% | 11 | Diesel w/plow; incr est cost | 2027 | \$ 60,404 | \$ 7,942 |
| P&R Vehicle | #18 Slope mower | Deweze | ATM72-LC | 351 | 2006 | \$ 28,350 | 100% | 21 | Extend 1 more year (orig 2024) | 2027 | \$ 55,000 | \$ 4,857 |
| P&R Vehicle | P220 6 Ft. Mower | John Deere | 1575 | 1,707 | 2020 | \$ 44,993 | 100% | 8 | Diesel, mulch kit, canopy | 2028 | \$ 55,898 | \$ 6,289 |
| P&R Vehicle | P19 1Ton Pickup | Ford | F350 | 13,648 | 2019 | \$ 47,207 | 100% | 10 | | 2029 | \$ 61,919 | \$ 5,573 |
| P&R Vehicle | P19D 1 Ton Dump Truck | Ford | F350 | 33,208 | 2019 | \$ 64,607 | 100% | 10 | | 2029 | \$ 111,000 | \$ 10,440 |
| P&R Vehicle | P308 LP Pneumatic Forklift | Yale | GLP070VX | 9,151 | 2019 | \$ 17,819 | 100% | 10 | | 2029 | \$ 23,372 | \$ 2,104 |
| P&R Vehicle | P0221 Groundmaster Mower | Toro | Groundmaster 4010- | 1,731 | 2021 | \$ 85,827 | 100% | 9 | | 2030 | \$ 109,562 | \$ 10,956 |
| P&R Vehicle | P318 Tractor | John Deere | 5075M | 1,376 | 2018 | \$ 82,043 | 100% | 13 | Tractor, loader, snow bucket, landscape bucket, | 2031 | \$ 116,736 | \$ 8,082 |
| P&R Vehicle | P223 6 Ft. Mower | John Deere | 1575 | 581 | 2023 | \$ 49,503 | 100% | 8 | | 2031 | \$ 61,502 | \$ 6,919 |
| P&R Vehicle | P21 1 ton - Dump Truck | Ford | F350 | 18,002 | 2021 | \$ 75,879 | 100% | 10 | Diesel, dump body, stainless steel, liftgate | 2031 | \$ 105,000 | \$ 9,450 |
| P&R Vehicle | P20 1/2 Ton Pick Up Truck | Ford | F150 | 27,708 | 2020 | \$ 31,324 | 100% | 12 | | 2032 | \$ 43,376 | \$ 3,253 |
| P&R Vehicle | P23 1 Ton Dump Trk | Ford | F350 | 9,757 | 2023 | \$ 103,015 | 100% | 10 | Diesel, dump body, stainless steel box, plow | 2033 | \$ 135,120 | \$ 12,161 |
| P&R Vehicle | P323 Tool Cat | Bobcat | UW56 | 376 | 2023 | \$ 99,962 | 100% | 10 | Unit with dump box, boom, snow blade, salt spre | 2033 | \$ 131,115 | \$ 11,800 |
| P&R Vehicle | P225 6 Ft. Mower | John Deere | 1575 | 132 | 2025 | \$ 50,700 | 100% | 8 | | 2033 | \$ 62,989 | \$ 7,086 |
| P&R Vehicle | P25D 1 Ton - Dump Truck | Ford | F350 | 464 | 2025 | \$ 106,167 | 100% | 10 | Diesel, dump body, stainless steel box, plow atta | 2035 | \$ 139,254 | \$ 12,533 |
| P&R Vehicle | P25 SUV | Chevrolet | Equinox | 1,196 | 2025 | \$ 31,739 | 100% | 12 | | 2037 | \$ 43,952 | \$ 3,296 |
| PARK & REC VEHICLES SUBTOTAL \$ 982,030 | | | | | | | | | | | \$ 1,350,198 | \$ 125,095 |
| P&R Park Eq | Kippenhan Park | Burke | | | 2005 | \$ 31,755 | 100% | 21 | Equip. curb, poured in place, asphalt, ext 1 yr (6 | 2026 | \$ 95,000 | \$ - |
| P&R Park Eq | Schildt | Miracle | | | 2006 | \$ 52,876 | 100% | 20 | Equip. curb, poured in place, asphalt, ext 1 yr (3 | 2026 | \$ 400,000 | \$ - |
| P&R Park Eq | Meadow Heights | Miracle | | | 2006 | \$ 12,758 | 100% | 21 | Equip., extended 5 yrs | 2027 | \$ 55,000 | \$ 4,156 |
| P&R Park Eq | Strohmeyer | Burke | | | 2006 | \$ 40,176 | 100% | 21 | Equip. curb, poured in place, asphalt, ext 3 more | 2027 | \$ 100,000 | \$ 4,524 |
| P&R Park Eq | Fritsch Fitness Equip | Tri-active | | | 2014 | \$ 32,391 | 100% | 15 | fitness equip-18 pieces and concrete | 2029 | \$ 48,658 | \$ 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 | \$ 8,705 |
| P&R Park Eq | Fritse Park | Landscape Structures | | | 2010 | \$ 160,200 | 100% | 20 | Equip. concrete, and rubber, ext 2 years | 2030 | \$ 324,556 | \$ 9,416 |
| P&R Park Eq | Palisades Play Equip | Burke | | | 2011 | \$ 80,364 | 100% | 20 | Equip. concrete, and rubber, ext 2 years | 2031 | \$ 257,302 | \$ 6,222 |
| P&R Park Eq | Disc Golf Kiosk | VenTek | M600XC | | 2022 | \$ 6,775 | 100% | 10 | Credit Card Kiosk | 2032 | \$ 8,886 | \$ 844 |
| P&R Park Eq | Anunson #2 - Play Equip | GRG Playcapes | | - | 2020 | \$ 27,162 | 100% | 12 | Equip. (w/install) and wood fiber play surface (red | 2032 | \$ 37,613 | \$ 2,978 |
| P&R Park Eq | Boat Launchf Kiosk | VenTek | M600XC | | 2023 | \$ 8,590 | 100% | 10 | Credit Card Kiosk | 2033 | \$ 11,267 | \$ 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 | \$ 10,339 |
| P&R Park Eq | Kuehn - Play Equip | Burke | | | 2019 | \$ 39,217 | 100% | 20 | Equip. concrete, and rubber | 2039 | \$ 67,470 | \$ 3,205 |
| P&R Park Eq | Anunson #1 - Play Equip | Burke | | | 2020 | \$ 91,050 | 100% | 20 | Equip.,(w/install), wood fiber play surface and PIR | 2040 | \$ 156,645 | \$ 7,441 |

Village of Fox Crossing
2026 Capital Replacement Schedule (06/30/25)

Inflation Rate

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

| DEPARTMENT | DESCRIPTION | MAKE | MODEL | July 2025 Mileage/Hrs | Purchase Year | Purchase Cost | Percent Village Costs | Depr. Term (Years) | NOTES | REP. YEAR | Estimated Replacement Cost | Annual Depreciation Amount | |
|---|---|-------------|-------------------|-----------------------|---------------|---------------|-----------------------|--------------------|---|-----------|----------------------------|----------------------------|-------------------|
| P&R Park Eq | Butte des Morts | Burke | | | 2023 | \$ 75,000 | 100% | 20 | Equip (w/install), concrete, wood fiber play surfac | 2043 | \$ 129,032 | \$ 6,129 | |
| P&R Park Eq | O'Hauser Park | Burke | | | 2025 | \$ 400,000 | 100% | 20 | Equip, curbing, sidewalk, poured in place | 2045 | \$ 688,171 | \$ 32,688 | |
| P&R Park Eq | Westfield Park | Burke | | | 2025 | \$ 93,000 | 100% | 20 | Equip, curbing, trail, poured in place | 2045 | \$ 160,000 | \$ 7,600 | |
| PARK & REC PARK EQUIPMENT SUBTOTAL | | | | \$ 1,472,156 | | | | | | | \$ 3,193,148 | \$ 108,399 | |
| Park & Rec | 2026 reduction in funding due to budget shortfall | | | | | | | | | | | \$ (17,454) | |
| SUBTOTAL PARK & REC \$ 2,454,186 | | | | | | | | | | | | \$ 4,543,347 | \$ 216,040 |
| POLICE DEPT VEHICLES | | | | | | | | | | | | | |
| Police | 968 Squad | Ford | Explorer | 63,764 | 2023 | \$ 43,680 | 100% | 3 | EXTEND TO 2026 | 2026 | \$ 45,004 | \$ 13,501 | |
| Police | 969 Squad | Ford | Explorer | 50,903 | 2024 | \$ 45,243 | 100% | 2 | Sgt vehicle, 4 assigned, 2 year replacement | 2026 | \$ 46,152 | \$ 20,769 | |
| Police | 973 CSO Truck | Ford | F150 | 92,034 | 2020 | \$ 38,969 | 100% | 6 | extend 3 years for CSO truck (2023) | 2026 | \$ 55,000 | \$ 8,250 | |
| Police | 961 Detective Squad | Ford | Explorer | 45,201 | 2017 | \$ 27,393 | 100% | 10 | | 2027 | \$ 30,259 | \$ 2,723 | |
| Police | 975 Admin Squad (was 965) | Ford | Explorer | 70,195 | 2022 | \$ 12,500 | 100% | 5 | become SRO vehicle, extend to 2025, uncaged " | 2027 | \$ 49,114 | \$ 8,841 | |
| Police | 970 Squad Truck | Ford | F150 | 31,963 | 2023 | \$ 48,919 | 100% | 4 | extend 1 year | 2027 | \$ 50,905 | \$ 11,454 | |
| Police | 965 Squad | Ford | Explorer | 34,681 | 2024 | \$ 45,243 | 100% | 3 | | 2027 | \$ 49,114 | \$ 14,734 | |
| Police | 967 Squad | Ford | Explorer | 34,357 | 2024 | \$ 45,243 | 100% | 3 | | 2027 | \$ 49,114 | \$ 14,734 | |
| Police | 976 Squad | Ford | Explorer | 30,241 | 2024 | \$ 45,243 | 100% | 3 | | 2027 | \$ 49,114 | \$ 14,734 | |
| Police | 971 Squad-Meg | Chevy | Impala | 103,612 | 2018 | \$ 27,895 | 100% | 10 | May need to be replaced earlier | 2028 | \$ 30,813 | \$ 2,773 | |
| Police | 972 K9 Squad | Ford | Interceptor | 78,894 | 2018 | \$ 56,000 | 100% | 10 | | 2028 | \$ 61,859 | \$ 5,567 | |
| Police | 974 SRO Squad (was 966) | Ford | Explorer | 70,424 | 2022 | \$ 12,500 | 100% | 6 | become SRO vehicle, extend to '28 (orig '25) | 2028 | \$ 44,114 | \$ 6,617 | |
| Police | 964 Squad | Ford | Explorer | 40,168 | 2024 | \$ 45,243 | 100% | 4 | | 2028 | \$ 49,580 | \$ 11,156 | |
| Police | 966 Squad | Ford | Explorer | 4,712 | 2025 | \$ 45,084 | 100% | 3 | New in 2025 | 2028 | \$ 48,950 | \$ 14,685 | |
| Police | 977 Squad | Chevy | Tahoe | | 2025 | \$ 52,799 | 100% | 3 | New in 2025 | 2028 | \$ 56,899 | \$ 17,070 | |
| Police | 963 Staff Vehicle | Chrysler | Voyager | 23,942 | 2021 | \$ 24,606 | 100% | 11 | Funding did not start until 2014 budget | 2032 | \$ 27,452 | \$ 2,246 | |
| Police | 962 Admin / Training | Chevy | Traverse | 5,074 | 2023 | \$ 41,975 | 100% | 10 | | 2033 | \$ 46,367 | \$ 4,173 | |
| Police | 956 Detective | Chevy | Equinox | 4,269 | 2024 | \$ 30,385 | 100% | 10 | | 2034 | \$ 33,564 | \$ 3,021 | |
| Police | 949 Administrative | Kia | Sportage (silver) | 88 | 2025 | \$ 29,188 | 100% | 10 | New in 2025 | 2035 | \$ 32,242 | \$ 2,902 | |
| Police | 960 Detective Squad | Kia | Sportage (black) | 232 | 2025 | \$ 29,188 | 100% | 10 | New in 2025 | 2035 | \$ 32,242 | \$ 2,902 | |
| Police | Ancillary Equip | | | | 2015 | \$ 311,341 | 100% | 7.5 | For all vehicles (partial replacement see notes) | See Note | \$ 381,593 | \$ 37,153 | |
| PD VEHICLE SUBTOTAL \$ 1,058,636 | | | | | | | | | | | | \$ 1,269,449 | \$ 220,005 |
| POLICE DEPT EQUIPMENT | | | | | | | | | | | | | |
| Police | Laser Unit (TS009633) | Truspeed | LTI 20-20 | | 2016 | \$ 1,695 | 100% | 10 | ext 3 yrs | 2026 | \$ 2,223 | \$ 278 | |
| Police | Squad Camera (1) | | Arbitrator | | 2019 | \$ 5,388 | 100% | 7 | Squad 969 | 2026 | \$ 5,777 | \$ 825 | |
| Police | AED (2) | | Zoll | | 2019 | \$ 3,200 | 100% | 7 | Squad 967 & 968 | 2026 | \$ 3,869 | \$ 553 | |
| Police | Ballistic Shields (4) | Point Blank | Bellator | | 2021 | \$ 6,713 | 100% | 5 | Squad 965, 967, 968, & 969 | 2026 | \$ 13,000 | \$ 2,600 | |
| Police | Squad Camera (1) | | Panasonic | | 2021 | \$ 3,980 | 100% | 5 | Squad 968 | 2026 | \$ 4,558 | \$ 912 | |
| Police | Squad Camera (2) | | Arbitrator | | 2019 | \$ 10,776 | 100% | 8 | Squad 965 & 967 - ext 1 yr | 2027 | \$ 11,669 | \$ 1,459 | |
| Police | AED (2) | | Zoll | | 2020 | \$ 3,200 | 100% | 7 | Squad 965 & 966 | 2027 | \$ 3,869 | \$ 553 | |
| Police | Radar Unit (FH13972) | Kustom | Falcon HR | | 2021 | \$ 1,514 | 100% | 6 | Squad 969 | 2027 | \$ 1,782 | \$ 297 | |
| Police | Squad Camera (2) | | Arbitrator | | 2022 | \$ 9,872 | 100% | 5 | Squad 966 & 970 | 2027 | \$ 10,376 | \$ 2,075 | |
| Police | Radar K9 Unit (FH12088) | | Falcon | | 2018 | \$ 1,458 | 100% | 10 | | 2028 | \$ 1,912 | \$ 191 | |
| Police | Canine | | Dutch Shepard | | 2018 | \$ 12,900 | 100% | 10 | | 2028 | \$ 14,774 | \$ 1,404 | |
| Police | AED (1) | | Zoll | | 2021 | \$ 1,599 | 100% | 7 | Squad 969 | 2028 | \$ 1,933 | \$ 276 | |

Village of Fox Crossing
2026 Capital Replacement Schedule (06/30/25)

Inflation Rate

| | |
|---------------|-------|
| State Bid | 1.00% |
| Non-State Bid | 2.75% |

| DEPARTMENT | DESCRIPTION | MAKE | MODEL | July 2025 Mileage/Hrs | Purchase Year | Purchase Cost | Percent Village Costs | Depr. Term (Years) | NOTES | REP. YEAR | Estimated Replacement Cost | Annual Depreciation Amount |
|---|---|---|------------|-----------------------|---------------|---------------|-----------------------|--------------------|--|-----------|----------------------------|----------------------------|
| Police | Body Worn Cameras (3) | | Panasonic | | 2022 | \$ 2,547 | 100% | 6 | Added to ERF 2025 | 2028 | \$ 2,997 | \$ 500 |
| Police | Radar Unit (FH14440) | | Falcon | | 2022 | \$ 1,318 | 100% | 6 | Squad | 2028 | \$ 1,551 | \$ 258 |
| Police | Ballistic Shields (2) | Point Blank | Bellator | | 2023 | \$ 5,700 | 100% | 5 | Squad 966 & 970 | 2028 | \$ 13,000 | \$ 2,600 |
| Police | Radar Unit (FH28958) | | Stalker | | 2023 | \$ 3,171 | 100% | 5 | Squad 966 | 2028 | \$ 3,632 | \$ 726 |
| Police | Radar Unit (FH28967) | | Stalker | | 2023 | \$ 3,171 | 100% | 5 | Squad 968 | 2028 | \$ 3,632 | \$ 726 |
| Police | Radar Unit (FH29228) | | Stalker | | 2023 | \$ 3,300 | 100% | 5 | Squad 970 | 2028 | \$ 3,779 | \$ 756 |
| Police | AED (1) | | Zoll | | 2022 | \$ 1,680 | 100% | 7 | Squad 970 | 2029 | \$ 2,031 | \$ 290 |
| Police | Body Worn Cameras (5) | | Panasonic | | 2023 | \$ 4,245 | 100% | 6 | Added to ERF 2025 | 2029 | \$ 4,995 | \$ 833 |
| Police | Radar Unit (FH30794) | | Stalker | | 2024 | \$ 2,995 | 100% | 5 | Squad 964 | 2029 | \$ 3,148 | \$ 630 |
| Police | Radar Unit (FH30796) | | Stalker | | 2024 | \$ 2,995 | 100% | 5 | Squad 976 | 2029 | \$ 3,148 | \$ 630 |
| Police | Radar Unit (FH31224) | | Stalker | | 2024 | \$ 2,995 | 100% | 5 | Squad 965 | 2029 | \$ 3,148 | \$ 630 |
| Police | Radar Unit (FH31246) | | Stalker | | 2024 | \$ 2,995 | 100% | 5 | Squad 967 | 2029 | \$ 3,148 | \$ 630 |
| Police | Radar Unit (FH31248) | | Stalker | | 2024 | \$ 2,995 | 100% | 5 | Squad 969 | 2029 | \$ 3,148 | \$ 630 |
| Police | Squad Camera (2) | | Arbitrator | | 2024 | \$ 13,386 | 100% | 5 | Squad 964 & 967 | 2029 | \$ 14,069 | \$ 2,814 |
| Police | Body Worn Cameras (8) | | Panasonic | | 2024 | \$ 7,032 | 100% | 6 | Added to ERF 2025 | 2030 | \$ 7,465 | \$ 1,244 |
| Police | TruNarc Drug Detector | | TN8014 | | 2023 | \$ 31,203 | 100% | 7 | Added to ERF 2025 | 2030 | \$ 33,454 | \$ 4,779 |
| Police | TruNarc Drug Detector | | TN8033 | | 2023 | \$ 31,203 | 100% | 7 | Added to ERF 2025 | 2030 | \$ 33,454 | \$ 4,779 |
| Police | Laser Unit (TS012188) | Truspeed | LTI 20-20 | | 2021 | \$ 1,695 | 100% | 10 | | 2031 | \$ 1,872 | \$ 187 |
| Police | Radar Unit (DH002139) | | Stalker | | 2025 | \$ 3,193 | 100% | 5 | New: Squad 977 | 2030 | \$ 3,356 | \$ 671 |
| Police | Body Worn Cameras (8) | | Panasonic | | 2025 | \$ 7,032 | 100% | 6 | New | 2031 | \$ 7,465 | \$ 1,244 |
| Police | Evidence Refrigerator | True | T-49-HC | | 2022 | \$ 5,559 | 100% | 10 | | 2032 | \$ 6,141 | \$ 614 |
| Police | Lidar Unit (LA007416) | | STalker | | 2024 | \$ 2,775 | 100% | 10 | Added to ERF 2025 | 2034 | \$ 3,065 | \$ 307 |
| Police | Speed Trailer | Kustom | SMART | | 2018 | \$ 11,902 | 100% | 15 | | 2033 | \$ 17,879 | \$ 1,132 |
| PD EQUIPMENT SUBTOTAL \$ 217,382 | | | | | | | | | | | \$ 255,318 | \$ 39,033 |
| Police | 2026 reduction in funding due to budget shortfall | | | | | | | | | | | \$ (19,355) |
| | | | | | | | | | POLICE TOTAL \$ 1,276,019 | | \$ 1,524,767 | \$ 239,683 |
| Street | #27 Tandem axle trk | International | 7500 (6X4) | 24,205 / 2,297 | 2014 | \$ 201,102 | 85% | 10 | ordered in 2024; see notes | 2024 | \$ 311,950 | \$ - |
| Street | #20 Tandem axle trk | IHC | 7500 6x4 | 35,400 / 3,340 | 2010 | \$ 156,351 | 85% | 15 | ordered in 2024; see notes | 2025 | \$ 229,090 | \$ - |
| Street | #15 4 ton asphalt patcher | Spaulding | | 101.9 Hours | 2010 | \$ 33,830 | 50% | 16 | move back 5 yrs (2020); sched for 2025 but didn't | 2026 | \$ 27,500 | \$ 3,633 |
| 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 | \$ 10,000 | \$ 2,000 |
| Street | #2 1-ton truck | Ford | F550 | 34,126.9 Miles | 2014 | \$ 73,569 | 100% | 12 | Will not be replaced; purchased #10 F550 in 2022 due to need for extra seat capacity | | | |
| Street | #4 1/2 ton pickup | Ford | F150 | 60,100 / 3,356 | 2016 | \$ 23,882 | 50% | 11 | extend 1 yr | 2027 | \$ 16,093 | \$ 1,317 |
| Street | #11 Utility van | Ford | F-550 | 28,550 Miles | 2012 | \$ 36,273 | 100% | 15 | | 2027 | \$ 54,489 | \$ 3,269 |
| Street | #14 Asphalt roller | Wacker | RD11A | n/a | 2003 | \$ 9,269 | 100% | 25 | Originally scheduled for 2018 | 2028 | \$ 18,263 | \$ 694 |
| Street | #25 Gradall | Gradall | XL3100 III | 8,502 / 2,729 | 2011 | \$ 281,508 | 30% | 17 | extend 2 more years (orig 2023) | 2028 | \$ 151,971 | \$ 8,046 |
| Street | #13 Air compressor | Sullair | 185CFM | 150.0 Hrs | 2006 | \$ 12,251 | 100% | 22 | extend 2 yrs | 2028 | \$ 15,249 | \$ 658 |
| Street | #29 single axle trk (2017) | Freightliner | 108SD | 21,200 / 2,075 | 2016 | \$ 261,176 | 100% | 13 | Order in 2026 for 2028/2029 delivery | 2029 | \$ 371,619 | \$ 25,727 |
| Street | #28 Skid Steer | Cat | 289DXPS | 1,955 Hrs | 2015 | \$ 69,200 | 85% | 14 | | 2029 | \$ 85,994 | \$ 5,528 |
| Street | Stump Grinder | Caterpillar | | n/a | 2014 | \$ 8,530 | 100% | 15 | Added to ERF in 2018 | 2029 | \$ 12,814 | \$ 1,014 |
| Street | #17 Dump Truck (2018) | International | 7500 6x4 | 23,900 / 2,155 | 2017 | \$ 187,900 | 85% | 13 | extend 1 yr | 2030 | \$ 227,253 | \$ 15,733 |
| Street | #S-70 3 Ton Trailer | Chilton | #111 | n/a | 1998 | \$ 2,500 | 100% | 32 | Originally scheduled for 2014 | 2030 | \$ 3,437 | \$ 102 |
| Street | #10 1 ton Single Axle Trk | Ford | F550 | 10,200 / 1,340 | 2021 | \$ 107,522 | 85% | 10 | | 2031 | \$ 100,955 | \$ 9,086 |

Village of Fox Crossing
2026 Capital Replacement Schedule (06/30/25)

Inflation Rate

| | |
|---------------|-------|
| State Bid | 1.00% |
| Non-State Bid | 2.75% |

| DEPARTMENT | DESCRIPTION | MAKE | MODEL | July 2025 Mileage/Hrs | Purchase Year | Purchase Cost | Percent Village Costs | Depr. Term (Years) | NOTES | REP. YEAR | Estimated Replacement Cost | Annual Depreciation Amount |
|--|---|-----------------|--------------------------|-----------------------|---------------|---------------|-----------------------|--------------------|--|-----------|----------------------------|----------------------------|
| Street | #S-60 7 ton trailer | Trail King | TKT14U | n/a | 2016 | \$ 12,158 | 85% | 15 | | 2031 | \$ 15,524 | \$ 983 |
| Street | #31 Tandem axle trk | IHC | HV607 | 14,925 / 1,350 | 2019 | \$ 197,232 | 85% | 12 | | 2031 | \$ 232,155 | \$ 17,412 |
| Street | #46 Reflect-o-Meter | Retro Sign | GRX | | 2021 | \$ 9,995 | 100% | 10 | | 2031 | \$ 13,110 | \$ 1,245 |
| Street | #48 Ztrak Stand-on Mower | John Deere | 636M | 160.0 Hours | 2022 | \$ 8,200 | 100% | 10 | | 2032 | \$ 10,756 | \$ 1,022 |
| Street | # Ifra-red Patcher | KM Internation | KM2-18X | 41.9 hours | 2020 | \$ 9,204 | 50% | 12 | | 2032 | \$ 6,373 | \$ 505 |
| Street | #1 1/2 ton pickup | Ford | F150 XLT | 12,875 / 174 | 2021 | \$ 33,041 | 50% | 12 | | 2033 | \$ 18,616 | \$ 1,396 |
| Street | #6 Skid steer | J. Deere | 331G | 1,084 Hours | 2018 | \$ 63,600 | 100% | 15 | | 2033 | \$ 95,540 | \$ 5,732 |
| Street | #5 Tractor/backhoe | Case | 580SL | 1,014 Hours | 2016 | \$ 101,464 | 50% | 17 | | 2033 | \$ 80,459 | \$ 4,260 |
| Street | #34 Shouldering Machine | Road Widner | I112 | n/a | 2013 | \$ 27,793 | 100% | 21 | Added to ERF in 2018 | 2034 | \$ 49,131 | \$ 4,243 |
| Street | #19 Grader - 2013 model | J. Deere | 772G (6 wheel drive) | 4,077 / 588 | 2014 | \$ 280,000 | 100% | 20 | | 2034 | \$ 481,720 | \$ 21,677 |
| Street | #3 1/2 ton pickup | Ford | F350 | 26,341 / 2,430 | 2017 | \$ 36,537 | 100% | 17 | | 2034 | \$ 57,945 | \$ 3,068 |
| Street | #33 Wheel loader | J. Deere | 624K | 2,104 Hours | 2014 | \$ 209,290 | 100% | 20 | | 2034 | \$ 360,068 | \$ 16,203 |
| Street | #42 Int. Crew Cab Truck | International | CV515 | 7, 201 /632 | 2022 | \$ 109,040 | 85% | 12 | 15% Recycling | 2034 | \$ 128,347 | \$ 10,161 |
| Street | #52 Robotic Total Station | Trimble | TSC5 | | 2025 | \$ 39,184 | 20% | 10 | NEW | 2035 | \$ 10,279 | \$ 977 |
| Street | #7 Aerial Boom Truck | International | MV607 | 1,993 / 149 | 2024 | \$ 273,049 | 100% | 12 | | 2036 | \$ 378,113 | \$ 29,934 |
| Street | #26 Tandem axle trk | Int 7500 | 7500 6x4 | 5,724 / 384 | 2024 | \$ 189,694 | 85% | 13 | | 2037 | \$ 229,423 | \$ 15,883 |
| Street | #23 Tandem axle trk | International | 7500 6x4 | 6,200 / 472 | 2024 | \$ 195,694 | 85% | 13 | | 2037 | \$ 236,679 | \$ 16,385 |
| Street | #43 26' Electric Scissor Lift | JCB | S2632E | 48.0 Hours | 2022 | \$ 18,000 | 100% | 15 | | 2037 | \$ 27,040 | \$ 1,713 |
| Street | #2 1-ton truck | Ford | F550 | | 2025 | \$ 123,692 | 100% | 12 | NEW | 2037 | \$ 171,287 | \$ 12,847 |
| Street | #16 Tractor with Boom Mow | John Deere | 6120M | | 2025 | \$ 208,055 | 30% | 12 | NEW | 2037 | \$ 86,433 | \$ 6,843 |
| Street | #36 2019 Excavator | J. Deere | 190 GW | 1,246 Hours | 2020 | \$ 289,000 | 30% | 18 | Purchased in 2020 - (bought demo unit) | 2038 | \$ 141,284 | \$ 7,457 |
| Street | #50 7' Flail Mower | Dimond | | n/a | 2023 | \$ 15,500 | 100% | 15 | | 2038 | \$ 23,284 | \$ 1,475 |
| Street | #24 Tandem Axle Trk | International | 7400 4x2 | 5,570 / 461 | 2024 | \$ 205,694 | 85% | 15 | | 2039 | \$ 262,644 | \$ 15,759 |
| Street | Brine Maker Tank | AccuBatch | Cargill Salt-Road Safety | | 2020 | \$ 37,282 | 100% | 20 | | 2040 | \$ 64,141 | \$ 3,047 |
| Street | #E-108 Concrete saw | Norton | C20SP | | 2022 | \$ 7,899 | 100% | 18 | | 2040 | \$ 12,872 | \$ 679 |
| Street | #40 Mastic Melter (200 gal) | Craftco | Patcher II | 612.0 Hours | 2021 | \$ 74,909 | 100% | 20 | | 2041 | \$ 128,876 | \$ 6,122 |
| Street | #41 Vibratory Roller | Bomag | BW177D-5 | 123.0 Hours | 2021 | \$ 92,649 | 100% | 20 | | 2041 | \$ 159,395 | \$ 7,571 |
| Street | #S-50 20 Ton Trailer | Miller Bradford | T-40 Towmaster | n/a | 2023 | \$ 41,438 | 100% | 20 | | 2043 | \$ 71,292 | \$ 3,386 |
| Street | 2026 reduction in funding due to budget shortfall | | | | | | | | | | \$ (21,742) | |
| SUBTOTAL \$ 4,374,154 | | | | | | | | | | | \$ 5,189,462 | \$ 273,050 |
| GRAND TOTAL - GENERAL FUND \$12,626,579 | | | | | | | | | | | \$20,188,960 | \$1,095,172 |

Village of Fox Crossing
2026 Capital Replacement Schedule (06/30/25)

Inflation Rate

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

| DEPARTMENT | DESCRIPTION | MAKE | MODEL | July 2025 Mileage/Hrs | Purchase Year | Purchase Cost | Percent Village Costs | Depr. Term (Years) | NOTES | REP. YEAR | Estimated Replacement Cost | Annual Depreciation Amount |
|----------------------------|--------------------------------|------------------|---------------|-----------------------|---------------|---------------|-----------------------|--------------------|---|-----------|----------------------------|----------------------------|
| Recycling | #32 Brush chipper | Vermeer | BC1500 | 1,409.7 Hours | 2016 | \$ 48,885 | 100% | 12 | | 2028 | \$ 67,695 | \$ 5,077 |
| Recycling | #12 Brush chipper | Vermeer | BC1500 | 1,340.9 Hours | 2020 | \$ 62,250 | 100% | 14 | | 2034 | \$ 91,009 | \$ 5,851 |
| Recycling | #42 Int. Crew Cab Truck | International | CV515 | 4705 / 632 | 2022 | \$ 109,040 | 15% | 12 | 85% Village | 2034 | \$ 22,650 | \$ 1,793 |
| Recycling | Excavator Attachment | Brooks Tractor | | n/a | 2020 | \$ 31,992 | 100% | 18 | | 2038 | \$ 52,134 | \$ 2,607 |
| Recycling | #47 Leaf Vac Truck | Freightliner | | 4,128 / 408.2 | 2022 | \$ 232,863 | 100% | 15 | shortened life by 3 years | 2037 | \$ 379,467 | \$ 20,027 |
| Recycling | #51 Titan Leaf Vac Truck | MacQueen | BN OLYM.PRO | 263.8 / 17.6 | 2023 | \$ 284,500 | 100% | 15 | shortened life by 3 years | 2038 | \$ 417,251 | \$ 23,180 |
| Recycling | #37 Leaf Collection Trailer | MacQueen | XV DCL800TM25 | 412.2 Hours | 2021 | \$ 103,800 | 100% | 20 | | 2041 | \$ 178,580 | \$ 8,036 |
| Recycling | #38 Leaf Collection Trailer | MacQueen | XV DCL800TM25 | 431.8 Hours | 2021 | \$ 103,500 | 100% | 20 | | 2041 | \$ 178,064 | \$ 8,013 |
| SUBTOTAL \$ 976,830 | | | | | | | | | | | \$ 1,386,850 | \$ 74,584 |
| Storm | #27 Tandem axle trk | International | 7500 (6X4) | 24,205 / 2,297 | 2014 | \$ 201,102 | 15% | 10 | ordered in 2024; see notes | 2024 | \$ 55,069 | \$ - |
| Storm | #20 Tandem axle trk | IHC | 7500 6x4 | 35,400 / 3,340 | 2010 | \$ 156,351 | 15% | 15 | ordered in 2024; see notes | 2025 | \$ 40,428 | \$ - |
| Storm | #15 4 ton asphalt patcher | Spaulding | | 104.0 Hours | 2010 | \$ 33,830 | 50% | 16 | move back 5 yrs (2020); sched for 2025 but didn't | 2026 | \$ 27,500 | \$ 3,633 |
| Storm | #9 Cargo Van | Ford | E250 | 24,150 Miles | 2009 | \$ 17,812 | 100% | 18 | 2025, listed as for Stormwater Tech | 2027 | \$ 29,026 | \$ 1,451 |
| Storm | #4 1/2 ton pickup | Ford | F150 | 60,100 / 3,356 | 2016 | \$ 23,882 | 50% | 11 | | 2027 | \$ 16,093 | \$ 1,317 |
| Storm | #25 Gradall | Gradall | XL3100 III | 8,502 / 2,729 | 2011 | \$ 281,508 | 70% | 17 | | 2028 | \$ 450,000 | \$ 23,824 |
| Storm | #8 Whirlwind sweeper | Elgin | Whirlwind | 11,638 / 1,995 | 2019 | \$ 283,460 | 100% | 10 | | 2029 | \$ 371,801 | \$ 33,462 |
| Storm | #30 Ford F550 | Ford | F550 | 30,720 / 1,705 | 2017 | \$ 80,978 | 100% | 12 | | 2029 | \$ 112,137 | \$ 8,410 |
| Storm | #29 single axle trk (2017) | Freightliner | 108SD | 9,094 / 1,859.9 | 2016 | \$ 261,176 | 15% | 13 | | 2029 | \$ 55,743 | \$ 3,859 |
| Storm | #28 Skid Steer | Cat | 289DXPS | 1,952 Hours | 2015 | \$ 69,200 | 15% | 15 | | 2030 | \$ 15,593 | \$ 936 |
| Storm | #17 Dump Truck (2018) | International | 7500 6x4 | 23,900 / 2,155 | 2017 | \$ 187,900 | 15% | 13 | | 2030 | \$ 40,103 | \$ 2,776 |
| Storm | #44 330' Push Camera | EnviroSight Pr | CVP-1079 | n/a | 2020 | \$ 10,900 | 100% | 10 | | 2030 | \$ 12,040 | \$ 1,144 |
| Storm | #18 Ford Van | Ford | E150 | 8,920 | 2009 | \$ 17,500 | 100% | 21 | 2025 purchased from PD | 2030 | \$ 31,567 | \$ 1,428 |
| Storm | #10 1 ton Single Axle Trk | Ford | F550 | 10,180 / 1,337 | 2021 | \$ 107,522 | 15% | 10 | (4,062 hrs) | 2031 | \$ 17,816 | \$ 1,603 |
| Storm | #S-60 7 ton trailer | Trail King | TKT14U | n/a | 2016 | \$ 12,158 | 15% | 15 | | 2031 | \$ 2,739 | \$ 174 |
| Storm | #31 Tandem axle trk | IHC | HV607 | 14,922 / 1,346 | 2019 | \$ 197,232 | 15% | 12 | move up 1 yr | 2031 | \$ 40,969 | \$ 3,073 |
| Storm | #35 Ifra-red Patcher | KM International | KM2-18X | 41.9 hours | 2020 | \$ 9,204 | 50% | 12 | | 2032 | \$ 6,373 | \$ 505 |
| Storm | #1 1/2 ton pickup | Ford | F150 XLT | 12,876 / 174 | 2021 | \$ 33,041 | 50% | 12 | | 2033 | \$ 18,616 | \$ 1,396 |
| Storm | #5 Tractor/backhoe | Case | 580SL | 1,014 Hours | 2016 | \$ 101,464 | 50% | 17 | | 2033 | \$ 80,459 | \$ 4,260 |
| Storm | #21 Jetter Truck | Freightliner | Vactor | 11,448 / 665 | 2016 | \$ 340,000 | 100% | 18 | (408hrs) Brought as a demonstrator | 2034 | \$ 554,054 | \$ 27,703 |
| Storm | S-90 8-ton Skid Steer Trailer | Trail King | TKT16U | n/a | 2019 | \$ 16,485 | 100% | 16 | | 2035 | \$ 25,445 | \$ 1,431 |
| Storm | Brush Cutter for skid steers | Fecon | BH7455 | n/a | 2017 | \$ 27,000 | 100% | 18 | attachment for skid steer | 2035 | \$ 43,998 | \$ 2,200 |
| Storm | Power Rake | Caterpillar | PR184 | n/a | 2017 | \$ 9,400 | 100% | 18 | attachment for skid steer | 2035 | \$ 15,318 | \$ 766 |
| Storm | #52 Robotic Total Station | Trimble | TSC5 | | 2025 | \$ 39,184 | 80% | 10 | NEW | 2035 | \$ 51,396 | \$ 4,626 |
| Storm | #26 Tandem axle trk | International 8 | HV607 | 5,724 / 385 | 2024 | \$ 238,694 | 15% | 13 | | 2037 | \$ 50,944 | \$ 3,723 |
| Storm | #23 Tandem axle trk | International 2 | HV607 | 6,200 / 472 | 2024 | \$ 238,694 | 15% | 13 | | 2037 | \$ 50,944 | \$ 3,723 |
| Storm | #49 GPS Unit/Locator (Trimble) | | | | 2022 | \$ 12,016 | 100% | 15 | add in 2025 | 2037 | \$ 18,050 | \$ 1,143 |
| Storm | #16 Tractor with Boom Mower | John Deere | 6120M | | 2025 | \$ 208,055 | 70% | 12 | NEW | 2037 | \$ 201,678 | \$ 15,966 |
| Storm | #22 3-yd Wheel Loader | J. Deere | 624K-II | 1,489.0 Hours | 2018 | \$ 189,900 | 100% | 20 | | 2038 | \$ 326,709 | \$ 73,510 |
| Storm | #36 2019 Excavator | J. Deere | 190 GW | 1246.0 Hours | 2020 | \$ 289,000 | 70% | 18 | Purchased in 2020 - (bought demo unit) | 2038 | \$ 329,662 | \$ 17,399 |
| Storm | #39 Hydroseeder | Finn | T120T | 154 Hours | 2020 | \$ 68,000 | 100% | 19 | | 2039 | \$ 113,858 | \$ 25,618 |
| Storm | #24 Tandem Axle Trk | International 2 | HV607 | 5,569 / 461 | 2024 | \$ 238,694 | 15% | 15 | | 2039 | \$ 53,785 | \$ 3,227 |

Village of Fox Crossing
2026 Capital Replacement Schedule (06/30/25)

| Inflation Rate | | | | | | | | | | | | |
|--------------------------------------|-----------------------------|---------------|----------------|-----------------------|---------------|---------------|-----------------------|--------------------|---|-----------|----------------------------|--------------------------------|
| State Bid | | 1.00% | | | | | | | | | | |
| Non-State Bid | | 2.75% | | | | | | | | | | |
| DEPARTMENT | DESCRIPTION | MAKE | MODEL | July 2025 Mileage/Hrs | Purchase Year | Purchase Cost | Percent Village Costs | Depr. Term (Years) | NOTES | REP. YEAR | Estimated Replacement Cost | Annual Depreciation Amount |
| Storm | #45 Pro Manhole Camera | EnviroSight | EN AIRHD-25 | n/a | 2021 | \$ 17,250 | 100% | 19 | | 2039 | \$ 28,883 | \$ 6,499 |
| STORMWATER TOTAL \$ 4,018,592 | | | | | | | | | | | | \$ 3,288,796 \$ 280,785 |
| Wastewater | 200' Push Camera | Verisight | CVP-0026 | 148 hrs | 2017 | \$ 9,620 | 0% | 10 | | 2027 | \$ 10,626 | \$ 1,010 |
| Wastewater | Portable Generator | Onan | 40DGBC | 235.7 hrs | 2003 | \$ 22,780 | 0% | 27 | pushed back 4 years (orig 2026) | 2030 | \$ 29,801 | \$ 1,049 |
| Wastewater | Video Inspection Sys | Aries | Envirotech | | 2021 | \$ 65,743 | 0% | 10 | | 2031 | \$ 72,621 | \$ 6,899 |
| Wastewater | Van | Ford | Transit | 50,509 | 2020 | \$ 31,166 | 0% | 12 | | 2032 | \$ 35,118 | \$ 2,634 |
| Wastewater | 42 In Lawnmower w/ snow blc | John Deere | X370 | | 2022 | \$ 7,198 | 0% | 10 | | 2032 | \$ 7,951 | \$ 755 |
| Wastewater | 1/2 Ton | Chevrolet | Silverado 1500 | 38,987 | 2018 | \$ 40,615 | 0% | 15 | | 2033 | \$ 62,153 | \$ 3,729 |
| Wastewater | Sewer Cleaner | Kenworth | Vactor 2100 | 5,920 / 910 hrs | 2022 | \$ 483,763 | 0% | 11 | | 2033 | \$ 651,978 | \$ 53,344 |
| Wastewater | 1-Ton Truck | Ford | F350 | | 2025 | \$ - | 0% | 12 | with Utility Box & Snow Plow | 2037 | \$ - | \$ 8,000 |
| WASTEWATER TOTAL \$ 660,884 | | | | | | | | | | | | \$ 870,248 \$ 77,420 |
| Water | Tractor/Backhoe | Case | 580SN | 1978 hrs | 2016 | \$ 89,900 | 0% | 11 | moved back 1 year (2026) | 2027 | \$ 100,299 | \$ 8,662 |
| Water | 1-Ton Truck | Ford | F550 | 20,353 | 2014 | \$ 83,914 | 0% | 13 | with Dump box & snow plow | 2027 | \$ 95,502 | \$ 6,612 |
| Water | Pickup | Ford | F150 | 106,900 | 2015 | \$ 29,828 | 0% | 13 | moved back 2 years (2026) | 2028 | \$ 48,947 | \$ 3,389 |
| Water | Hydraulic Valve Exercising | | Spinductor | | 2008 | \$ 7,800 | 0% | 20 | | 2028 | \$ 13,419 | \$ 637 |
| Water | 1 Ton Truck | Ford | F-350 XL | 43,977 | 2019 | \$ 50,696 | 0% | 10 | with Utility Box (Monroe Truck) | 2029 | \$ 71,000 | \$ 6,390 |
| Water | 1/2 Ton Van | Ford | Van | 96,483 | 2019 | \$ 28,354 | 0% | 10 | | 2029 | \$ 52,190 | \$ 4,697 |
| Water | Pickup 1/2 Ton 4x4 | Chevrolet | Silverado 1500 | 124,683 | 2015 | \$ 30,562 | 0% | 15 | | 2030 | \$ 50,482 | \$ 3,029 |
| Water | Utility Van 3/4 ton | Chevrolet | | 67,903 | 2017 | \$ 30,579 | 0% | 13 | moved up 2 years (2032) | 2030 | \$ 49,802 | \$ 3,448 |
| Water | 3/4 Ton | Ford | F250 | 31,020 | 2020 | \$ 32,956 | 0% | 12 | | 2032 | \$ 52,135 | \$ 3,910 |
| Water | 1 Ton Truck | Ford | F350 | 37,031 | 2021 | \$ 55,197 | 0% | 12 | with Service Body (Madison Trk Equip) | 2033 | \$ 63,697 | \$ 4,777 |
| Water | 1/2 Ton Truck | Ford | F150 | 10,808 | 2023 | \$ 44,167 | 0% | 12 | | 2035 | \$ 49,768 | \$ 3,733 |
| Water | Trench Box | Kelbe | | | 2001 | \$ 5,225 | 0% | 35 | | 2036 | \$ 13,504 | \$ 367 |
| Water | Dump Truck | International | Work Star | 24,623 | 2013 | \$ 121,316 | 0% | 25 | 12-yd tandem axle w/Equipment (\$1,081) | 2038 | \$ 155,580 | \$ 5,912 |
| WATER TOTAL \$ 610,493 | | | | | | | | | | | | \$ 816,324 \$ 55,563 |
| Utility Billing | Folding/Inserter Machine | Quadient | DS77iQ | | 2024 | \$ 17,612 | 0% | 8 | | 2032 | \$ 25,000 | \$ 2,813 |
| UTILITY BILLING TOTAL 17,612 | | | | | | | | | | | | \$ 25,000 \$ 2,813 |

Estimate

HIGHLIGHTED ITEMS ARE PROPOSED FOR REPLACEMENT

NOTES:

Fire Department:

Miles/Hours checked in July 31

With the new Engine 41 arriving, the old Engine 41 (2010 Pierce) is now called Engine 241 as reflected above in the changes.

With the new F150 in 2025, we moved the old C40 (Tahoe) to U40 and the new 2025 F150 is now C40 as reflected above.

Station 40 extractor price adjusted based on a quote received in June of 2025. (adjusted Station 41 extractor a bit also)

Station 40 generator increased based on quotes received

1999 Pierce Saber engine (old Engine 241) and 2015 Ram Truck (U40) were removed. The 1999 Saber is currently for sale online and the 2015 Ram truck has sold.

Village of Fox Crossing
2026 Capital Replacement Schedule (06/30/25)

| Inflation Rate | | | | | | | | | | | | | | | | |
|--|-------------|---------------|-------|--------------------------|---------------|---------------|-----------------------------|--------------------------|-------|--|--|--------------|----------------------------------|----------------------------------|--|--|
| State Bid | 1.00% | Non-State Bid | 2.75% | | | | | | | | | | | | | |
| DEPARTMENT | DESCRIPTION | MAKE | MODEL | July 2025 Mileage/Hrs | Purchase Year | Purchase Cost | Percent Village Costs | Depr. Term (Years) | NOTES | | | REP. YEAR | Estimated Replacement Cost | Annual Depreciation Amount | | |
| The new battery powered extrication equipment that was purchased in 2024 was added to the ERF. | | | | | | | | | | | | | | | | |

The new battery powered extrication equipment that was purchased in 2024 was added to the ERF.

Administrative Vehicles

Car (#106) will be traded-in for a van that is more usable as a shared fleet vehicle

Community Development

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

Clerk - Election:

2026 - replace 2 Badger Book servers (\$2,786 each) and 6 Badger Book client (\$2,441 each) machines, total \$20,218

Extend voting machines one more year (originally 2025, now 2027)

Separate original purchase of 16 Badger Books and 5 Voting Machines to separate lines to stagger replacements and the Village will not need to replace all units at the same time.

Info Tech:

MDC's and Docking Stations (Police in-car computers) - There are 12 MDC's currently with 9 purchased in 2022 (\$34,686), 1 in 2023 (\$4,527), and 2 in 2024 (\$8,752). The total purchase amount is for the 12 units with the annual depreciation amount

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.

Replace production Storage Area Network (SAN - virtual) estimate of \$70,000 (total of \$100,000)

Parks & Recreation:

Replace Kippenhan Park Playground equipment; included in capital projects fund due to increased costs for replacement.

Replace Schildt Park Playground equipment (includes new covered picnic table); included in capital projects fund due to increased costs for replacement and other significant changes.

For both equipment replacements, the amount in the ERF from prior years savings will be transferred to the capital projects fund to reduce the amount of borrowing needed to complete those projects.

Police:

2025 Replacement Vehicles - Squads 968 & 969, CSO Truck 973 (will be a non-pursuit rated truck more customized to CSO work needs; current truck was previous Lieutenant truck)

In 2025 separated out equipment needs to better match the fleet replacement timeframe.

Reviewed purchases from last few years and updated schedule for missing equipment, including TruNarc drug detection systems.

Street & Administrative Vehicles:

Values 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.

Trucks #20 & #27 were ordered in 2024, the chassis have been delivered (\$207,381) but the equipment and boxes are not able to be installed until Spring 2026; there is a carryover for the equipment portion of the purchase of these trucks and the old #15 - 4 Ton Asphalt Patcher estimated total cost is \$70,000 (split 50/50 with Storm)

Request to order #29 with anticipated delivery date in 2028 or 2029 due to lead times

Recycling:

Will trade-in or sell #42 International Truck and one of the Leaf Collection Trailers (#37 or #38) for a 30 YD Titan Leaf Vac Truck (1-man unit) similar to #51 - estimated cost for Truck is \$300,000; estimated trade-in or sale value for the trailer is

This amounts to essentially trading in one leaf system (truck and trailer with a three-person crew) for another (vacuum truck with a one or two person crew as needed) for a net cost of approximately \$195,000.

Stormwater Utility:

#4 Asphalt patcher estimated total cost for replacement is \$70,000 (Split 50/50 with street) - will need to bump up Annual Depreciation Amount

Request to order #29 replacement due to approx. 2.5 - 3 year lead times

Note: In 2025 the E150 Cargo Van (#18) was purchased from the Police Dept; giving the Utility two dedicated vans.

Village of Fox Crossing
2026 Capital Replacement Schedule (06/30/25)

Inflation Rate

| | |
|---------------|-------|
| State Bid | 1.00% |
| Non-State Bid | 2.75% |

| DEPARTMENT | DESCRIPTION | MAKE | MODEL | July 2025 Mileage/Hrs | Purchase Year | Purchase Cost | Percent Village Costs | Depr. Term (Years) | NOTES | REP. YEAR | Estimated Replacement Cost | Annual Depreciation Amount |
|------------|-------------|------|-------|--------------------------|---------------|---------------|-----------------------------|--------------------------|-------|--------------|----------------------------------|----------------------------------|
|------------|-------------|------|-------|--------------------------|---------------|---------------|-----------------------------|--------------------------|-------|--------------|----------------------------------|----------------------------------|

NOTES (cont.):

Wastewater Utility:

F350 replacement waiting on Monroe - estimated completion timeframe is November 2025

Pushed portable generator back 4 years - some work was done in 2024

Foster St lift station generator to be replaced in 2026 - would like to add to ERF after replacement

Water Utility:

SPECIAL REVENUE FUND (SRF)

SPECIAL REVENUE FUND - GARBAGE/RECYCLING

REVENUES:

| ACCOUNT NUMBER | ACCOUNT NUMBER | 2022 | 2023 | 2024 | 2025 | 2025 YTD | 2025 | 2026 | % Change |
|--------------------|--------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|---------------|
| | | ACTUAL | ACTUAL | ACTUAL | BUDGET | 06/30/25 | PROJ | BUDGET | 2025/26 |
| 201-5300-432.01-01 | FUEL TAX REFUND | | 616 | 491 | 500 | 71 | 250 | 250 | (50.00%) |
| 201-5300-432.05-01 | MUNICIPAL RECYCLING GRANT | 59,666 | 59,490 | 59,602 | 59,400 | 59,565 | 59,565 | 59,500 | 0.17% |
| 201-5300-435.01-00 | MISC REVENUE: OTHER MUNICIPALITY | | 145,000 | | | | | | 0.00% |
| 201-5300-467.01-00 | REFUSE & GARBAGE COLLECTION | 1,201,829 | 1,210,917 | 1,409,781 | 1,410,480 | 1,379,824 | 1,410,004 | 1,416,240 | 0.41% |
| 201-5300-480.01-00 | INTEREST | 10,497 | 54,987 | 96,103 | 10,000 | 42,027 | 80,000 | 50,000 | 400.00% |
| 201-5300-480.02-01 | SALE OF EQUIPMENT | | | | | | | 61,250 | 100.00% |
| 201-5300-480.09-00 | MISC REVENUE | 41,493 | 9,405 | 2,893 | 6,010 | 774 | 3,000 | 6,828 | 13.61% |
| 201-5300-480.09-04 | CORE BATTERY CREDITS | 330 | 675 | 419 | | 77 | 77 | | 0.00% |
| 201-5300-491.04-01 | TRANSFER FROM CAPITAL PROJECTS | | | | | | | | 0.00% |
| 201-5300-492.08-00 | TRANSFER FROM ASSIGNED FUND BALANCE | | | | 54,964 | | 0 | 177,027 | 222.08% |
| 201-5300-493.01-00 | PROCEEDS/LT DEBT/GO NOTES | 245,000 | | | | | | 0 | 0.00% |
| 201-5300-493.01-02 | DEBT PREMIUM | 7,819 | | | | | | | 0.00% |
| | SRF REVENUES - GARBAGE/RECYCL | 1,566,634 | 1,481,090 | 1,569,289 | 1,541,354 | 1,482,338 | 1,552,896 | 1,771,095 | 14.91% |

EXPENDITURES:

| ACCOUNT NUMBER | ACCOUNT NUMBER | 2022 | 2023 | 2024 | 2025 | 2025 YTD | 2025 | 2026 | % Change |
|--------------------|-----------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| | | ACTUAL | ACTUAL | ACTUAL | BUDGET | 06/30/25 | PROJ | BUDGET | 2025/26 |
| 201-5300-691.02-10 | PROFESSIONAL SERVICES CONTRACT | 7,398 | | | 3,200 | | | | (100.00%) |
| 201-5300-691.02-14 | ENGINEERING | | | 23,604 | 37,136 | 4,875 | 17,500 | 20,000 | (46.14%) |
| 201-5300-691.02-23 | WATER/SEWER SERVICES | | | | | | | | 0.00% |
| 201-5300-691.02-26 | GARBAGE COLLECTION | 579,839 | 604,243 | 653,049 | 666,800 | 305,747 | 666,800 | 681,010 | 2.13% |
| 201-5300-691.02-40 | REPAIR/MAINT/SERVICE/OTHER | 22,704 | 19,094 | 2,590 | | 1,562 | 3,200 | 3,200 | 100.00% |
| 201-5300-691.03-40 | OPERATING SUPPLIES | | | | | | | | 0.00% |
| 201-5300-691.03-45 | LICENSE/FORMS/PRINTING | 130 | | 220 | 1,100 | | 1,000 | 1,200 | 9.09% |
| 201-5300-691.08-54 | CAPITAL EQUIP - OTHER | | 25,525 | | 50,000 | 40,685 | 49,676 | 0 | (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 | 24,791 | 35,943 | | 40,000 | 40,910 | 13.82% |
| 201-5300-691.09-30 | TRANSFER TO DEBT SERVICE | | | | | | | | 0.00% |
| | SRF EXPENDITURES - GARBAGE | 638,893 | 677,851 | 704,254 | 794,179 | 352,869 | 778,176 | 746,320 | (6.03%) |

EXPENDITURES (cont.):

| ACCOUNT NUMBER | ACCOUNT | 2022 ACTUAL | 2023 ACTUAL | 2024 ACTUAL | 2025 BUDGET | 2025 YTD 06/30/25 | 2025 PROJ | 2026 BUDGET | % Change 2025/26 |
|--------------------|---|------------------|------------------|------------------|------------------|----------------------|------------------|------------------|---------------------|
| 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 CONTRACT | 24,132 | 43,150 | 41,061 | 51,400 | | 47,400 | 47,400 | (7.78%) |
| 201-5300-692.02-17 | EQUIPMENT RENTAL | | | | | | | | 0.00% |
| 201-5300-692.02-27 | LANDFILL CHARGES | 210 | 80 | 44 | 500 | 140 | 500 | 500 | 0.00% |
| 201-5300-692.02-28 | RECYCLING PROGRAM | 357,919 | 319,924 | 337,802 | 349,020 | 173,212 | 349,020 | 370,248 | 6.08% |
| 201-5300-692.03-31 | GASOLINE/FUEL | 8,481 | 5,154 | 3,047 | 6,800 | 251 | 5,500 | 5,500 | (19.12%) |
| 201-5300-692.03-40 | OPERATING SUPPLIES | | 25 | | | | | | 0.00% |
| 201-5300-692.03-45 | LICENSE/FORMS/PRINTING | 2,812 | 1,008 | 3,077 | 3,150 | | 3,150 | 3,550 | 12.70% |
| 201-5300-692.03-55 | VEHICLE MAINTENANCE | 3,152 | 5,168 | 8,760 | 6,000 | 320 | 6,500 | 9,000 | 50.00% |
| 201-5300-692.03-90 | OTHER SUPPLIES & EXPENSES | 194 | 22 | 20 | 1,350 | 18 | 350 | 350 | (74.07%) |
| 201-5300-692.05-10 | INSURANCE | 673 | 188 | 1,853 | 2,000 | 238 | 2,221 | 2,500 | 25.00% |
| 201-5300-692.06-10 | DEBT PRINCIPAL | | 20,000 | 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 | 6,960 | 3,680 | 3,680 | 6,160 | (11.49%) |
| 201-5300-692.08-31 | CAPITAL OUTLAY - MISC | | | | | | | 300,000 | 100.00% |
| 201-5300-692.08-54 | CAPITAL EQUIP - OTHER | 249,219 | 19,685 | 284,500 | 50,000 | 40,685 | 49,676 | 0 | (100.00%) |
| 201-5300-692.08-55 | EQUIPMENT REPLACEMENT FUND | | | 0 | 74,584 | | 0 | 74,584 | 0.00% |
| 201-5300-692.08-80 | DEBT ISSUANCE COSTS | 7,493 | | | | | | 0 | 0.00% |
| 201-5300-692.09-10 | TRANSFER TO GENERAL FUND | 144,669 | 160,670 | 202,981 | 175,411 | | 185,000 | 184,983 | 5.46% |
| 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 | 800,771 | 583,634 | 910,905 | 747,175 | 238,544 | 672,997 | 1,024,775 | 37.15% |
| | TOTAL EXPEND-GARBAGE & RECYCLING | 1,439,664 | 1,261,485 | 1,615,159 | 1,541,354 | 591,413 | 1,451,173 | 1,771,095 | 14.91% |

NOTES:

- 1 Fund Balance (FB) as of 12/31/24, less ERF (\$457,656) was \$427,399; The estimated 12/31/25 fund balance less ERF (\$532,240), less committed for future debt service (\$0), and less committed for 2025 purchase (\$0) is \$454,538.
A minimum of 25% of annual costs (less capital) is recommended for fund balance, or \$349,128
- 2 Assumes 6,423 households
- 3 Assumes monthly automated base rate of \$9.87 per household (\$5.48 for garbage, \$3.08 for recycling, \$1.20 for yard waste and leaves), a 3.46% increase effective 01/01/26, excludes any fuel surcharge or fuel credit.

NOTES (continued):

Revenues

4 201-5300-467.01-00: Garbage/Recycling Collecton Revenue:

No Change to garbage rate - \$220/year = \$1,413,060

Extra carts Rate - \$60/year, assumes 53 carts = \$3,180

5 201-5300-480.01-00: Sale of Equipment:

This account is for the trade in (sale) of one leaf vaccuum trailer (\$50,000) and one truck (\$75,000-15% Recycling is \$11,250) to offset the requested new vehicle.

6 201-5300-480.09-00: Miscellaneous Revenue:

This account includes one-time funds from Winnebago County for the recycling surplus for years 2022 and 2023. For 2026, this account is budgeted for the miscellaneous fees, such as overflow tag charges, new carts, and \$5,000 County surplus.

7 201-5300-492.08-00: Transfer from Assigned Fund Balance:

To purchase new leaf vacuum truck without issuing debt, this account reflects the use of ERF funds saved for the leaf vaccuum trailer (\$40,065) and truck (\$5,379), use of money set aside for future cart replacement (\$31,583), and fund balance in excess of a 25% working capital minimum (\$100,000).

8 201-5300-493.01-00: Debt Proceeds:

\$ 0 None needed in 2026

Expenditures

9 The five year average (2020-2024) was used for the garbage tonnage estimate (383.6 tons per year). 2026 landfill garbage tonnage rates increases \$2 to \$56.00/ton; 2025 was a \$1/ton increase, 2024 was a \$4/ton increase, 2023 was a \$4/ton increase, and 2022 had a \$2/ton increase.

10 The five year average (2020-2024) was used for the yard waste and recycling tonnage pounds, which represents - recycling at 107.83 tons @ \$10/ton (increase of \$2.50/ton from 2025), and yard waste at 43.78 tons @ \$36/ton (same as 2025). 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.

11 201-5300-691.02-14: Engineering

\$37,136 Methane Mitigation Monitoring Costs - Landfill

12 201-5300-691.02-26: Garbage Collection:

This account includes the above items detailed in point #6, plus overflow tag purchases (\$322), and extra cart fees (\$516).

13 201-5300-691.02-40: Garbage-Repair/Maintenance/Service/Other

\$ 3,200 Quarterly Well Testing - Landfill

14 201-5300-692.02-10: Recycling Program - Professional Services:

\$21,000 for chipping brush collection

\$400 Waste Oil Removal

\$26,000 Leaf Hauler Services

NOTES (continued):

Expenditures (continued)

15 201-5300-691.03-45 & 201-5300-692.03-45: Garbage and Recycling Program - Printing:

\$4,050 for newsletter articles (\$950 garbage & \$3,100 recycling)
\$ 300 for overflow tag printing (\$250 garbage & \$250 recycling)
\$ 200 for brush notice tags

16 201-5300-691.08-54: Capital Equipment:

\$0 Garbage Cart Purchases - anticipate enough quantity on-hand to not need new carts in 2026

17 201-5300-691.08-55 & 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.

18 201-5300-692.03-90: Recycling Program - Other Supply & Expense:

\$150 for leaf burning ads, and \$200 for transportation license for leaves

19 201-5300-691.06-10 & 201-5300-692.06-20: Debt Service Principal & Interest

Annual Debt Costs for 2022 Leaf Mounted Collection System and Truck

20 201-5300-692.08-31: Capital Miscellaneous:

\$300,000 One-Man Leaf Vacuum Truck (financed with fund balance (note 7), asset sales (note 2) and operations (\$61,723))

21 201-5300-692.08-54: Capital Equipment:

\$0 Recycling Cart Purchases - anticipate enough quantity on-hand to not need new carts in 2026

22 201-5300-691.09-10 & 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.

2026 Garbage/Recycling Rates

BUDGET

| | Units | Rate | Monthly Cost | Annual Cost |
|---|-----------|---------------|--------------|-------------|
| CONTRACT GARBAGE: | | | | |
| Average County Landfill Tonnage (est): | 383.6 | \$ 56.00 | \$ 21,482.00 | \$ 257,784 |
| Harter (3.46% increase) | 6,423 | \$ 5.48 | \$ 35,199.00 | \$ 422,388 |
| Fuel Surcharge-Garbage | 0.0% | 6,423 | \$ - | \$ - |
| Harter - Extra Cart Fee | 53 | \$ 0.80 | \$ 43.00 | \$ 516 |
| Overflow charges (1 out of 10 residents uses 1) | 321.2 | \$ 1.00 | \$ 26.83 | \$ 322 |
| Quarterly Well Testing at Landfill Site | 6,423 | \$ 0.04 | \$ 266.67 | \$ 3,200 |
| Methane Mitigation - Operational Costs | 6,423 | \$ 0.26 | \$ 1,666.67 | \$ 20,000 |
| Misc (Printing Overflow tags, Newsletter) | 6,423 | \$ 0.02 | \$ 100.00 | \$ 1,200 |
| SUBTOTAL Garbage | | \$ 63.60 | \$ 58,784.17 | \$ 705,410 |
| CONTRACT RECYCLING: | | | | |
| Average County Landfill Tonnage (est): | 107.8 | \$ 10.00 | \$ 1,079.00 | \$ 12,948 |
| Avg Cnty Landfill Tonnage - Yard (est)*: | 43.8 | \$ 36.00 | \$ 1,577.00 | \$ 18,924 |
| Yard Tonnage - Leaves | - | \$ 36.00 | \$ - | \$ - |
| Harter (Recycling) 3.46% increase | 6,423 | \$ 3.19 | \$ 20,490.00 | \$ 245,880 |
| Fuel Surcharge-Recycling | 0.0% | 6,423 | \$ - | \$ - |
| Harter (Yard Waste) 3.46% increase | 6,423 | \$ 1.20 | \$ 7,708.00 | \$ 92,496 |
| Fuel Surcharge-Yard Waste | 0.0% | 6,423 | \$ - | \$ - |
| Fuel - Chippers/Leaf Vacs | 6,423 | \$ 0.07 | \$ 458.33 | \$ 5,500 |
| Leaf Hauling Services | 6,423 | \$ 0.34 | \$ 2,166.67 | \$ 26,000 |
| Equipment/Vehicle Maintenance | 6,423 | \$ 0.12 | \$ 750.00 | \$ 9,000 |
| Insurance - Chippers, Grapple Bucket & Leaf Units | 6,423 | \$ 0.03 | \$ 208.33 | \$ 2,500 |
| Misc (Printing Overflow tags, Newsletter) | 6,423 | \$ 0.05 | \$ 295.83 | \$ 3,550 |
| Waste Oil Removal | 6,423 | \$ 0.01 | \$ 33.33 | \$ 400 |
| Other (Ads for Leaf Burning, Transport License, etc' | 6,423 | \$ 0.00 | \$ 29.17 | \$ 350 |
| Chipping Program | 6,423 | \$ 0.27 | \$ 1,750.00 | \$ 21,000 |
| SUBTOTAL Recycling | | \$ 87.28 | \$ 36,545.67 | \$ 438,548 |
| OTHER FOX CROSSING COSTS: | | | | |
| Personnel (Overhead) | | \$ 5,491.08 | \$ 65,893 | |
| Personnel/Equipment (Chipping) | | \$ 8,750.00 | \$ 105,000 | |
| Personnel/Equipment (Leaf Collection) | | \$ 4,583.33 | \$ 55,000 | |
| Battery Disposal Charges | | \$ 41.67 | \$ 500 | |
| 2022 GO Notes - Truck Mounted Leaf Vac System: | Principal | \$ 1,666.67 | \$ 20,000 | |
| | Interest | \$ 513.33 | \$ 6,160 | |
| New Equipment Request - Leaf Truck | | \$ 25,000.00 | \$ 300,000 | |
| Debt Issuance Costs | | \$ - | \$ - | |
| Equipment Replacement Fund (ERF) - 2016 Brush Chipper | | \$ 423.08 | \$ 5,077 | |
| ERF - 2020 Chipper | | \$ 487.58 | \$ 5,851 | |
| ERF - 2022 F550 (15%) | | \$ 149.42 | \$ 1,793 | |
| ERF - 2022 Truck Mounted Leaf Vac System | | \$ 1,668.92 | \$ 20,027 | |
| ERF - 2023 Truck Mounted Leaf Vac System | | \$ 1,931.67 | \$ 23,180 | |
| ERF - Garbage/Recycling Carts | | \$ - | \$ - | |
| ERF - 2021 Leaf Vacuum Trailers (2) | | \$ 1,337.42 | \$ 16,049 | |
| ERF - Excavator Grapple Attachment | | \$ 217.25 | \$ 2,607 | |
| Purchase Garbage & Recycling Carts | | \$ - | \$ - | |
| TOTAL COSTS | | \$ 147,591.26 | \$ 1,771,095 | |
| AMOUNT PER HOUSEHOLD: | | \$ 22.98 | \$ 275.74 | |

2026 Garbage/Recycling Rates

BUDGET

| | Units | Rate | Monthly Cost | Annual Cost |
|---|-------|----------|---------------|--------------|
| SUMMARY: | | | | |
| Harter Contract Price | | \$ 9.88 | \$ 63,440.00 | \$ 761,280 |
| Harter Contract Fuel Surcharge | | \$ - | \$ - | \$ - |
| Harter Overflow Charges | 321.2 | \$ 1.00 | \$ 26.83 | \$ 322 |
| Average County Landfill Tonnage: | | \$ 3.76 | \$ 24,138.00 | \$ 289,656 |
| Other Charges (Battery Disposal) | | \$ 0.01 | \$ 41.67 | \$ 500 |
| Landfill Well Testing & Methane Oversite | | \$ 0.30 | \$ 1,933.34 | \$ 23,200 |
| Leaf Hauling Costs | | \$ 0.41 | \$ 2,625.00 | \$ 31,500 |
| Equipment/Vehicle Maintenance & Insurance | | \$ 0.15 | \$ 958.33 | \$ 11,500 |
| New Leaf Truck Request | | \$ 3.89 | \$ 25,000.00 | \$ 300,000 |
| Debt Costs | | \$ - | \$ - | \$ - |
| Capital Equip or Other (Leaves and Carts) | | \$ - | \$ - | \$ - |
| Village of Fox Crossing | | \$ 4.58 | \$ 29,428.08 | \$ 353,137 |
| | | \$ 22.98 | \$ 147,591.26 | \$ 1,771,095 |

REVENUES:

| | | | |
|---|----------------|--------------|------------|
| Recycling Grant | \$ 0.77 | \$ 4,958.33 | \$ 59,500 |
| Fuel Tax Refund | \$ - | \$ 20.83 | \$ 250 |
| Extra Cart Charge | 53 \$ 0.04 | \$ 265.00 | \$ 3,180 |
| Overflow Tags | 321.15 \$ 2.00 | \$ 53.58 | \$ 643 |
| Interest | \$ 0.65 | \$ 4,166.67 | \$ 50,000 |
| Cart Exchanges | 25 \$ 25.00 | \$ 52.08 | \$ 625 |
| Replacement Carts | 7 \$ 80.00 | \$ 46.67 | \$ 560 |
| Recycling Material Sales (return to municipalities) | 5 \$ 0.06 | \$ 539.15 | \$ 5,000 |
| Trade-in Revenue for Truck & Leaf Trailer | \$ 0.79 | \$ 5,104.17 | \$ 61,250 |
| ERF Fund Balance Offset (for Leaf Trailer Replace) | | | \$ 45,444 |
| Transfer from Capital Projects Fund / BORROWED FUNDS | \$ - | \$ - | \$ - |
| Fund Balance Offset (cart ERF funds instead of borrowing) | \$ 0.41 | \$ 2,631.92 | \$ 31,583 |
| Fund Balance Offset (above 25% of operating budget) | \$ 1.30 | \$ 8,333.33 | \$ 100,000 |
| Fund Balance Offset for Debt Reserved for Int Pmts | | | |
| Fund Balance Offset (Needed for Rate Offset) | \$ - | \$ - | \$ - |
| | \$ 4.65 | \$ 26,171.73 | \$ 358,035 |

| | | | |
|------------------|---------------|----------------------|---------------------|
| NET COST: | Annual | \$ 117,755.00 | \$ 1,413,060 |
|------------------|---------------|----------------------|---------------------|

RATE:

| | |
|---|---------------------|
| \$220 Annual Rate | \$ 1,413,060 |
| Fund Balance increases if Rate remains \$220 | \$ - |
| \$225 Annual Rate | \$ 1,445,175 |
| Fund Balance increases if Rate changed to \$225 | \$ (32,115) |
| \$230 Annual Rate | \$ 1,477,290 |
| Fund Balance increases if Rate changed to \$230 | \$ (64,230) |

2026 Garbage/Recycling Rates

BUDGET

| | Units | Rate | Monthly Cost | Annual Cost |
|---|-----------------|---|---------------|-------------|
| NOTES: | | | | |
| Number of Households: | 6,423 | as of July 2025 | | |
| # of Extra Carts Purchased | 53 | as of July 2025 | | |
| Harter's Monthly Rate | \$ 9.87 | 3.46% 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 | | |
| 2025 Garbage Rate | 220.00 | with \$0 fund balance change (use surplus for truck p | | |
| 12/31/24 Fund Balance | \$ 885,055.17 | | | |
| 2025 Projected Actual Fund Balance Change | 101,723.00 | 457,656.00 | \$ 427,399.17 | |
| 12/31/25 Fund Balance Estimate | \$ 986,778.17 | | | |
| Less Committed - Balance used for Carts Purchase in 2025 | \$ - | not used as planned (left in Cart I | | |
| Less Committed - ERF Balances | \$ (532,240.00) | 12/31/2025 Balances Tota | | |
| Less Committed - Debt Service future pmts | | - | | |
| Estimated 12/31/26 Assigned Fund Balance | \$ 454,538.17 | Available after Committed remov | | |

*Leaf Tonnage has been contracted in the leaf contractor's hauling fee for 2023 - 2025

SPECIAL REVENUE FUND - PER CAPITA GRANT

REVENUES:

| ACCOUNT NUMBER | ACCOUNT | 2022 | 2023 | 2024 | 2025 | 2025 YTD | 2025 | 2026 | % Change |
|--------------------|-----------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|--------------|
| | | ACTUAL | ACTUAL | ACTUAL | BUDGET | 06/30/25 | PROJ | BUDGET | 2025/26 |
| 204-5600-433.01-01 | WINN CNTY-ECONOMIC DEV'L GR | 21,413 | 17,260 | 19,043 | 19,200 | 22,486 | 22,486 | 19,200 | 0.00% |
| | *SPEC REV FD COUNTY GRANT | 21,413 | 17,260 | 19,043 | 19,200 | 22,486 | 22,486 | 19,200 | 0.00% |

EXPENDITURES:

| ACCOUNT NUMBER | OBJECT | 2022 | 2023 | 2024 | 2025 | 2025 YTD | 2025 | 2026 | % Change |
|--------------------|--------------------------------|---------------|---------------|---------------|---------------|----------|---------------|---------------|--------------|
| | | ACTUAL | ACTUAL | ACTUAL | BUDGET | 06/30/25 | PROJ | BUDGET | 2025/26 |
| 204-5600-730.07-93 | WINN CNTY-ECONOMIC DEV'L GRANT | 1,000 | 240 | 744 | 2,280 | | 2,000 | 2,000 | (12.28%) |
| 204-5600-730.09-10 | REALLOCATIONS-Transfer to GF | 20,548 | 17,020 | 18,299 | 16,920 | | 20,486 | 17,200 | 1.65% |
| | *SPEC REV FD COUNTY GRANT | 21,548 | 17,260 | 19,043 | 19,200 | 0 | 22,486 | 19,200 | 0.00% |

NOTES:

- 1 **204-5600-433.01-01 County Economic Development Grant:** 2026 budgeted as 19,200 residents at \$1.00 resident, same as last year as no information or guidance has been shared by the new County Executive; 2025 budgeted at 19,200 residents at \$1.00 per resident; 2024 budgeted as 19,200 residents at \$0.90 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.

SPECIAL REVENUE FUND - DONATIONS / OTHER

REVENUES:

| ACCOUNT NUMBER | ACCOUNT | 2022 | 2023 | 2024 | 2025 | 2025 YTD | 2025 | 2026 | % Change |
|--------------------|-------------------------------------|--------|--------|--------|--------|----------|--------|--------|-----------|
| | | ACTUAL | ACTUAL | ACTUAL | BUDGET | 06/30/25 | PROJ | BUDGET | 2025/26 |
| 205-5100-410.03-00 | ROOM TAX | 21,171 | 19,707 | 17,366 | 15,000 | 4,409 | 15,000 | 17,500 | 16.67% |
| 205-5100-480.08-01 | SANTA FLOAT-DONATIONS | 956 | 498 | 755 | 250 | 225 | 350 | 250 | 0.00% |
| 205-5100-480.08-19 | VILLAGE SPECIAL EVENT FUND | | | 827 | | | | | 0.00% |
| 205-5100-480.08-26 | ELECTION GRANT | | | | | | | | 0.00% |
| 205-5100-480.01-00 | INTEREST | 9,309 | 39,499 | 58,438 | 15,000 | 21,324 | 40,000 | 25,000 | 66.67% |
| 205-5200-431.08-11 | FED EQUITABLE SHARING | | | | | | | | 0.00% |
| 205-5200-433.02-03 | SAFETY GRANT - FAP EMS/FIREFIGHTING | | | | | | 12,398 | 0 | 0.00% |
| 205-5200-439.02-09 | MISC SAFETY GRANTS-FD | | | | | | | | 0.00% |
| 205-5200-464.02-00 | PUBLIC PROTECTION FEES | 26,839 | 8,401 | 5,306 | 7,500 | 4,748 | 8,500 | 7,500 | 0.00% |
| 205-5200-480.08-04 | FD DONATIONS-DESIGNATED | | | | | | | | 0.00% |
| 205-5200-480.08-05 | 1ST RESPONDERS-DONATIONS | | | | | | | | 0.00% |
| 205-5200-480.08-09 | FD DEFIBS-DONATIONS | | | | | | | | 0.00% |
| 205-5200-480.08-10 | PD TASER DONATIONS | | | | | | | | 0.00% |
| 205-5200-480.08-13 | SUMMER SAFETY NIGHT | 231 | 1,158 | | | | | | 0.00% |
| 205-5200-480.08-15 | CITIZENS ACADEMY-FD | | | | | | | | 0.00% |
| 205-5200-480.08-20 | EQUIPMENT & TRAINING-PD | | | 34,433 | 5,000 | 14,129 | 17,500 | 5,000 | 0.00% |
| 205-5200-480.08-21 | EQUIPMENT & TRAINING-FD | | | 18,151 | 5,000 | 8,674 | 9,000 | 5,000 | 0.00% |
| 205-5200-480.08-22 | SAFETY DAY-FD | | | | | | | | 0.00% |
| 205-5200-480.08-23 | COMMUNITY RELATIONS-PD | 8,211 | 2,750 | 1,050 | 500 | | | | (100.00%) |
| 205-5200-480.08-25 | PUBLIC EDUCATION-FD | | | 2,250 | | 500 | 500 | 250 | 100.00% |
| 205-5200-480.08-27 | PUBLIC ED (FED GRANT)-FD | | | | | | | | 0.00% |
| 205-5200-480.08-31 | FF IN PK/SAFETY HUNT | | | | | | | | 0.00% |
| 205-5200-480.08-36 | K-9 UNIT | 1,907 | 1,289 | 1,353 | 1,250 | 77 | 1,000 | 1,000 | (20.00%) |
| 205-5300-480.08-33 | TREE PLANTING PROJECT | | | | | | | | 0.00% |
| 205-5500-464.01-00 | OPEN SPACE FEES | | | 1,000 | | | | | 0.00% |
| 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 | 89,886 | 55,970 | 21,398 | 25,000 | 26,749 | 84,157 | 20,000 | (20.00%) |
| 205-5500-480.08-02 | FRIENDS OF THE PARK-DONATION | 11,109 | 13,246 | 3,709 | 11,000 | 3,240 | 9,000 | 10,000 | (9.09%) |
| 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 | 30,815 | 28,734 | 27,897 | 25,000 | 16,006 | 26,000 | 25,000 | 0.00% |
| 205-5500-480.08-16 | ROUND UP PROGRAM FEES | 229 | 62 | 565 | 100 | (88) | (150) | 100 | 0.00% |

SPECIAL REVENUE FUND - DONATIONS / OTHER

REVENUES: (cont.)

| ACCOUNT NUMBER | ACCOUNT | 2022 | 2023 | 2024 | 2025 | 2025 YTD | 2025 | 2026 | % Change |
|--------------------|---|----------------|----------------|----------------|----------------|----------------|----------------|----------------|--------------|
| | | ACTUAL | ACTUAL | ACTUAL | BUDGET | 06/30/25 | PROJ | BUDGET | 2025/26 |
| 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 | 5,435 | 5,483 | 4,567 | 5,250 | 2,762 | 4,500 | 5,000 | (4.76%) |
| 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 | | 250 | | (100.00%) |
| 205-5500-480.08-38 | QUIET WATER ACTIVITIES | | | | | 4,755 | 4,755 | 5,000 | 100.00% |
| 205-5500-480.08-37 | WOODLAND PRAIRIE PK DEVELOPMENT | 7,650 | 141,094 | 9,450 | 9,881 | 5,100 | 8,000 | 9,000 | (8.92%) |
| 205-5600-480.08-17 | DIRECTIONAL SIGNAGE | | | | | | | | 0.00% |
| 205-5600-480.08-32 | SUSTAINABILITY | 1,595 | 2,460 | 1,480 | 1,400 | 240 | 1,000 | 1,500 | 7.14% |
| 205-5100-491.01-00 | TRANSFER FROM GENERAL FUND | 500 | 500 | 500 | | 240 | 500 | 500 | 100.00% |
| 205-5200-491.01-00 | TRANSFER FROM GENERAL FUND | 115 | | 7,492 | | | | | 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 | | | | | | | | 0.00% |
| 205-5500-492.08-00 | TRANS FROM ASSIGNED FUND BALANCE | | | | | | | | 0.00% |
| 205-5600-492.08-00 | TRANS FROM ASSIGNED FUND BALANCE | | | | 1,250 | | | | (100.00%) |
| | SPECIAL REVENUE: Donations/Other | 217,458 | 322,351 | 219,487 | 130,881 | 114,590 | 243,760 | 139,100 | 6.28% |

EXPENDITURES:

| ACCOUNT NUMBER | OBJECT | 2022 | 2023 | 2024 | 2025 | 2025 YTD | 2025 | 2026 | % Change |
|--------------------|----------------------------|--------|--------|--------|--------|----------|-------|--------|----------|
| | | ACTUAL | ACTUAL | ACTUAL | BUDGET | 06/30/25 | PROJ | BUDGET | 2025/26 |
| 205-5100-550.07-26 | ELECTION GRANT | | | | | | | | 0.00% |
| 205-5100-600.07-01 | SANTA FLOAT-DONATIONS | 1,151 | 1,430 | 1,404 | 2,000 | 103 | 1,500 | 2,000 | 0.00% |
| 205-5100-600.07-19 | VILLAGE SPECIAL EVENT FUND | | | | | | | | 0.00% |
| 205-5200-610.07-10 | PD TASER DONATIONS | | | | | | | | 0.00% |
| 205-5200-610.07-11 | FED EQUITABLE SHARING | | | | 0 | | | | 0.00% |
| 205-5200-610.07-13 | SUMMER SAFETY NIGHT | 236 | 751 | 945 | 3,000 | 575 | 1,650 | 1,500 | (50.00%) |
| 205-5200-610.07-20 | EQUIPMENT & TRAINING-PD | | | | 10,000 | 1,895 | 1,895 | 5,000 | (50.00%) |
| 205-5200-610.07-23 | COMMUNITY RELATIONS-PD | | 2,374 | | 3,500 | | | 500 | (85.71%) |
| 205-5200-620.07-05 | 1ST RESPONDERS-DONATIONS | | | | | | | | 0.00% |

SPECIAL REVENUE FUND - DONATIONS / OTHER

EXPENDITURES: (cont.)

| ACCOUNT NUMBER | OBJECT | 2022 | 2023 | 2024 | 2025 | 2025 YTD | 2025 | 2026 | % Change |
|---|---|----------------|----------------|---------------|----------------|---------------|----------------|----------------|---------------|
| | | ACTUAL | ACTUAL | ACTUAL | BUDGET | 06/30/25 | PROJ | BUDGET | 2025/26 |
| 205-5200-620.07-07 | THERMAL IMAGING-DONATIONS | | 706 | | | | | | 0.00% |
| 205-5200-620.07-09 | FD DEFIBS-DONATIONS | | | | | | | | 0.00% |
| 205-5200-620.07-21 | EQUIPMENT & TRAINING-FD | | | | 17,200 | 17,228 | 17,500 | 6,100 | (64.53%) |
| 205-5200-620.07-22 | SAFETY DAY-FD | 40 | | | | | | | 0.00% |
| 205-5200-620.07-25 | PUBLIC EDUCATION-FD | | 688 | 1,754 | 350 | 330 | 800 | 750 | 114.29% |
| 205-5200-620.07-27 | PUBLIC EDUCATION (FED GRANT)-FD | | | | | | | | 0.00% |
| 205-5200-620.07-31 | FF IN PK/SAFETY HUNT | | | | | | | | 0.00% |
| 205-5200-620.07-39 | FUNDING ASSISTANCE PROG - EMS/FIREFIGHTER | | | | | | | 12,398 | 100.00% |
| 205-5500-710.07-02 | FRIENDS OF THE PARK | 11,322 | 12,658 | 5,381 | 10,000 | 637 | 7,680 | 5,000 | (50.00%) |
| 205-5500-710.07-08 | TRAIL DONATIONS | | | | | | | | 0.00% |
| 205-5500-710.07-14 | DISC GOLF | 54 | 0 | | 250 | | | | (100.00%) |
| 205-5500-710.07-28 | INDIAN MOUND RECON - FRITSE | | | | | | | | 0.00% |
| 205-5500-710.07-30 | BOAT TRAILER PARKING FEE | 1,593 | 1,344 | 1,592 | 2,000 | 1,566 | 2,500 | 5,000 | 150.00% |
| 205-5500-710.07-33 | TREE PLANTING PROJECT | 1,500 | 1,500 | 1,313 | 1,500 | 1,500 | 1,650 | 2,000 | 33.33% |
| 205-5500-710.07-35 | EQUIPMENT & TRAINING-PK | | | | 5,000 | | | 5,000 | 0.00% |
| 205-5500-710.07-37 | WOODLAND PRAIRIE PK DEVELOPMENT | | | | | | | | 0.00% |
| 205-5500-710.07-38 | QUIET WATER ACTIVITIES | | | | | | | 2,500 | 100.00% |
| 205-5500-720.07-03 | PALS | | | | | | | | 0.00% |
| 205-5500-720.07-24 | DANCE COMPETITIONS | | | | | | | | 0.00% |
| 205-5600-730.07-32 | SUSTAINABILITY | 1,713 | 2,044 | 238 | 1,900 | 364 | 750 | 1,500 | (21.05%) |
| 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 | 9,214 | 3,136 | | 11,040 | | 11,040 | 13,720 | 24.28% |
| 205-5200-620.09-10 | REALLOCATIONS-Fire | | | | | | | | 0.00% |
| 205-5500-710.09-10 | REALLOCATIONS-Park & Rec | 118,067 | 127,261 | | 38,676 | | 34,496 | 71,776 | 85.58% |
| 205-5600-730.09-10 | REALLOCATIONS-Community Development | 584 | 515 | | 750 | | | | (100.00%) |
| 205-5500-710.09-30 | REALLOCATIONS-Debt | | | | | | 84,157 | 20,000 | 100.00% |
| 205-5100-600.09-40 | REALLOCATIONS-Capital Projects | | | | | | | | 0.00% |
| 205-5100-600.09-80 | REALLOCATIONS-Trust & Agency | | | | | | | | 0.00% |
| SPECIAL REVENUE: Donations/Other | | 145,474 | 154,407 | 12,627 | 107,166 | 24,198 | 165,618 | 154,744 | 44.40% |

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".

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

2025 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 Continued collecting plastic film at two locations in the Village and continued to receive free benches
- 7 Completed LED street light conversion project
- 8 Assisted in Village efforts to educate residents about stormwater management

2026 Sustainability Goals and Objectives

Continue to promote dark skies through street lighting changes and new development regulations

Pursue grants for the placement of wind turbines and solar for renewable energy along with charging stations

- 1 Continue collecting plastic film for the Trex recycling program
- 2 Continue hosting 2 electronics recycling events a year
- 3 Continue participating in stormwater education and outreach efforts
- 4 Support the Village's urban forestry efforts
- 5 Investigate partnering with high school eco clubs and invite them to participate in Village sustainability events
- 6 Continue to explore a composting program
- 7 Pursue and support electric vehicle charging stations.

SPECIAL REVENUE FUND - SUSTAINABILITY

REVENUES:

| ACCOUNT NUMBER | ACCOUNT | 2022 | 2023 | 2024 | 2025 | 2025 YTD | 2025 | 2026 | % Change |
|--------------------|---|--------------|--------------|--------------|--------------|------------|--------------|--------------|-----------------|
| | | ACTUAL | ACTUAL | ACTUAL | BUDGET | 06/30/25 | PROJ | BUDGET | 2025/26 |
| 205-5600-480.08-32 | SUSTAINABILITY | 1,595 | 2,460 | 1,480 | 1,400 | 240 | 1,000 | 1,500 | 7.14% |
| 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 | 1,250 | 0 | 0 | 0 | (100.00%) |
| | SPECIAL REVENUE: Donations/Other | 1,595 | 2,460 | 1,480 | 2,650 | 240 | 1,000 | 1,500 | (43.40%) |

EXPENDITURES:

| ACCOUNT NUMBER | OBJECT | 2022 | 2023 | 2024 | 2025 | 2025 YTD | 2025 | 2026 | % Change |
|--------------------|---|--------------|--------------|------------|--------------|------------|------------|--------------|-----------------|
| | | ACTUAL | ACTUAL | ACTUAL | BUDGET | 06/30/25 | PROJ | BUDGET | 2025/26 |
| 205-5600-730.07-32 | SUSTAINABILITY | 1,713 | 2,044 | 238 | 1,900 | 364 | 750 | 1,500 | (21.05%) |
| 205-5600-730.09-10 | TRANSFER TO GENERAL FUND | 584 | 515 | 0 | 750 | 0 | 0 | 0 | (100.00%) |
| | SPECIAL REVENUE: Donations/Other | 2,297 | 2,559 | 238 | 2,650 | 364 | 750 | 1,500 | (43.40%) |

NOTES:

1 Fund Balance as of 12/31/24 = \$6,082

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 | 50 |
| E-Recycling | 300 | 600 |
| Electric Vehicle Charging Station & Promotion | 700 | 300 |
| Community Gardens | 800 | 550 |
| <hr/> Total | <hr/> 1,900 | <hr/> 1,500 |

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 | 2022 | 2023 | 2024 | 2025 | 2025 YTD | 2025 | 2026 | % Change |
|-------------------------------------|------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|--------------|
| | | ACTUAL | ACTUAL | ACTUAL | BUDGET | 06/30/25 | PROJ | BUDGET | 2025/26 |
| 211-5600-410.01-01 | TAX LEVY INCREMENT | 516,266 | 522,304 | 410,592 | 371,780 | 371,780 | 371,780 | 406,561 | 9.36% |
| 211-5600-432.04-01 | COMPUTER EXEMPTION AID | 13 | 13 | 13 | 13 | | 13 | 13 | 0.00% |
| 211-5600-432.04-02 | PERSONAL PROPERTY AID | | | | 45,976 | 45,976 | 45,976 | 45,976 | 0.00% |
| 211-5600-480.01-00 | INTEREST | | 5,434 | 12,043 | 2,000 | 8,237 | 13,000 | 5,000 | 150.00% |
| 211-5600-480.10-01 | DEVELOPER CONTRIBUTION | | | | | | | | 0.00% |
| SPECIAL REVENUE FUND: TID #1 | | 516,279 | 527,751 | 422,648 | 419,769 | 425,993 | 430,769 | 457,550 | 9.00% |

SRF - EXPENDITURES:

| ACCOUNT NUMBER | OBJECT | 2022 | 2023 | 2024 | 2025 | 2025 YTD | 2025 | 2026 | % Change |
|-------------------------------------|-------------------------------|----------------|----------------|----------------|----------------|------------|----------------|----------------|--------------|
| | | ACTUAL | ACTUAL | ACTUAL | BUDGET | 06/30/25 | PROJ | BUDGET | 2025/26 |
| 211-5600-731.02-10 | PROFESSIONAL SERVICES | | | | 8,000 | | 8,000 | 0 | (100.00%) |
| 211-5600-731.02-14 | ENGINEERING | | | | | | | | 0.00% |
| 211-5600-731.02-15 | LEGAL | | | | | | | | 0.00% |
| 211-5600-731.03-20 | SUBSCRIPTIONS & DUES | 150 | 150 | 150 | 150 | 150 | 150 | 150 | 0.00% |
| 211-5600-731.03-25 | LEGAL & DISPLAY ADS | 0 | 6 | 6 | 10 | | 6 | 10 | 0.00% |
| 211-5600-731.06-20 | INTEREST EXPENSE | 105,798 | 98,435 | 90,932 | 85,143 | | 85,143 | 79,832 | (6.24%) |
| 211-5600-731.07-97 | DEVELOPER REIMBURSEMENT | 417,633 | 424,228 | 330,543 | 303,599 | | 303,600 | 339,883 | 11.95% |
| 211-5600-731.08-43 | ROAD RECONSTRUCTION | | | | | | | | 0.00% |
| 211-5600-731.09-10 | REALLOCATIONS-Transfer to GF | 1,204 | 2,888 | 3,029 | 650 | 0 | 650 | 2,500 | 284.62% |
| 211-5600-731.09-30 | REALLOCATIONS-Transfer to DSF | | | | | | | | 0.00% |
| SPECIAL REVENUE FUND: TID #1 | | 524,785 | 525,707 | 424,660 | 397,552 | 150 | 397,549 | 422,375 | 6.24% |

TAX INCREMENTAL FINANCING - TID #1 (cont.)

DEBT SERVICE-REVENUES:

| ACCOUNT NUMBER | ACCOUNT | 2022 | 2023 | 2024 | 2025 | 2025 YTD | 2025 | 2026 | % Change |
|--------------------|----------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|----------------|
| | | ACTUAL | ACTUAL | ACTUAL | BUDGET | 06/30/25 | PROJ | BUDGET | 2025/26 |
| 311-5800-410.01-00 | TAX LEVY INCREMENT | 40,000 | 33,174 | 37,350 | 41,375 | 41,375 | 41,375 | 39,720 | (4.00%) |
| 311-5800-480.01-00 | INTEREST | 294 | 208 | 100 | 100 | 544 | 605 | 200 | 100.00% |
| 311-5800-491.02-11 | TRANSFER FROM SRF TID#1 | | | | | | | | 0.00% |
| 311-5800-492.03-00 | TRANSFER FROM FUND BALANCE | | | | | | | 505 | 100.00% |
| 311-5800-491.04-12 | TRANSFER FROM CPF TID#1 | 4,738 | | | | | | | 0.00% |
| 311-5800-493.01-02 | DEBT PREMIUM | | | | | | | | 0.00% |
| | DEBT SERVICE FUND: TID #1 | 45,032 | 33,382 | 37,450 | 41,475 | 41,919 | 41,980 | 40,425 | (2.53%) |

DEBT SERVICE-EXPENDITURES:

| ACCOUNT NUMBER | ACCOUNT | 2022 | 2023 | 2024 | 2025 | 2025 YTD | 2025 | 2026 | % Change |
|--------------------|----------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|----------------|
| | | ACTUAL | ACTUAL | ACTUAL | BUDGET | 06/30/25 | PROJ | BUDGET | 2025/26 |
| 311-5800-731.06-10 | PRINCIPAL | 40,000 | 35,000 | 30,000 | 35,000 | 35,000 | 35,000 | 35,000 | 0.00% |
| 311-5800-731.06-20 | INTEREST | 7,520 | 8,425 | 7,450 | 6,475 | 3,500 | 6,475 | 5,425 | (16.22%) |
| | DEBT SERVICE FUND: TID #1 | 47,520 | 43,425 | 37,450 | 41,475 | 38,500 | 41,475 | 40,425 | (2.53%) |

CAP PROJECTS-REVENUES:

| ACCOUNT NUMBER | ACCOUNT | 2022 | 2023 | 2024 | 2025 | 2025 YTD | 2025 | 2026 | % Change |
|--------------------|--------------------------------------|-----------|----------|----------|----------|----------|----------|----------|--------------|
| | | ACTUAL | ACTUAL | ACTUAL | BUDGET | 06/30/25 | PROJ | BUDGET | 2025/26 |
| 411-5600-480-01-00 | INTEREST | 56 | | | | | | | 0.00% |
| 411-5600-493.01-00 | PROCEEDS/LT DEBT/GO NOTES | | | | | | | | 0.00% |
| 411-5800-493.01-02 | DEBT PREMIUM | | | | | | | | 0.00% |
| | CAPITAL PROJECTS FUND: TID #1 | 56 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |

CAP PROJECTS-EXPENDITURES:

| ACCOUNT NUMBER | OBJECT | 2022 | 2023 | 2024 | 2025 | 2025 YTD | 2025 | 2026 | % Change |
|--------------------|--------------------------------------|--------------|----------|----------|----------|----------|----------|----------|--------------|
| | | ACTUAL | ACTUAL | ACTUAL | BUDGET | 06/30/25 | PROJ | BUDGET | 2025/26 |
| 411-5600-731.02-14 | ENGINEERING | | | | | | | | 0.00% |
| 411-5600-731.08-43 | ROAD RECONSTRUCTION | 278 | | | | | | | 0.00% |
| 411-5600-731.08-80 | DEBT COSTS | | | | | | | | 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 | 5,016 | 0 | 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, 2025 assessed value = \$35,026,900 & equalized value = \$34,957,300
- 7 January 1, 2024 assessed value = \$34,871,000 & equalized value = \$32,027,500
- 8 Fund Balance as of 12/31/24: Fund 211 = (\$48,607), Fund 311 = \$0, Fund 411 = \$0 (closed in 2022)
- 9 **211-5600-731.02-10 Professional Services:** Annual auditing/accounting services; 30% audit in 2025 not needed in 2026
- 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 8/31/25, the balance owed to CFCU developer is \$3,548,710. For the Fox Crossing Hotel Group Agreement 90% of the tax increment received will be paid to the developer, as of 8/31/25, \$105,009 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
- 15 **311 TID DSF:** The levy will be allocated at the amount needed to ensure payment of debt if interest earnings are insufficient. The transfer from fund balance represents interest earnings from last year in excess of the budgeted amount.
- 16 **311-5800-731.06-10 & 313-5800-731.06-20 Debt Service Principal & Interest:** The debt payments are for the concrete paneling and road work
- 17 The debt service schedule is included with the overall debt schedules with the debt service fund budget (yellow tab); 12/31/25 outstanding balance is \$225,000.

Estimate

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 | 2022 ACTUAL | 2023 ACTUAL | 2024 ACTUAL | 2025 BUDGET | 2025 YTD 06/30/25 | 2025 PROJ | 2026 BUDGET | % Change 2025/26 |
|--------------------|-------------------------------------|----------------|----------------|----------------|----------------|----------------------|----------------|----------------|---------------------|
| 212-5600-410.01-01 | TAX LEVY INCREMENT | 163,308 | 418,259 | 329,781 | 106,838 | 106,838 | 106,838 | 184,886 | 73.05% |
| 212-5600-420.01-00 | SPECIAL ASSESSMENT REVENUE | | | | | | | | 0.00% |
| 212-5600-432.04-02 | PERSONAL PROPERTY AID | 7,594 | 7,594 | 7,594 | 34,711 | 34,711 | 34,711 | 34,711 | 0.00% |
| 212-5600-480.01-00 | INTEREST | 253 | 10,571 | 29,852 | 4,000 | 12,220 | 20,179 | 10,000 | 150.00% |
| | SPECIAL REVENUE FUND: TID #2 | 171,155 | 436,424 | 367,227 | 145,549 | 153,769 | 161,728 | 229,597 | 57.75% |

SRF-EXPENDITURES:

| ACCOUNT NUMBER | OBJECT | 2022 ACTUAL | 2023 ACTUAL | 2024 ACTUAL | 2025 BUDGET | 2025 YTD 06/30/25 | 2025 PROJ | 2026 BUDGET | % Change 2025/26 |
|--------------------|-------------------------------------|----------------|----------------|----------------|----------------|----------------------|----------------|----------------|---------------------|
| 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 | | | | | 691 | 691 | | 0.00% |
| 212-5600-731.03-20 | SUBSCRIPTIONS & DUES | 150 | 150 | 150 | 150 | 150 | 150 | 150 | 0.00% |
| 212-5600-731.03-25 | LEGAL & DISPLAY ADS | 0 | 6 | 6 | 10 | | 6 | 10 | 0.00% |
| 212-5600-731.07-97 | DEVELOPER REIMBURSEMENT | 187,993 | 180,493 | 181,980 | 134,751 | | 134,751 | 147,563 | 9.51% |
| 212-5600-731.08-01 | CAPITAL RESERVE | | | | | | | | 0.00% |
| 212-5600-731.09-10 | REALLOCATIONS-Transfer to GF | 1,485 | 573 | 825 | 500 | | 500 | 500 | 0.00% |
| | SPECIAL REVENUE FUND: TID #2 | 199,136 | 181,222 | 182,961 | 135,411 | 841 | 136,098 | 148,223 | 9.46% |

TAX INCREMENTAL FINANCING - TID #2 (cont.)

DEBT SERVICE-REVENUES:

| ACCOUNT NUMBER | ACCOUNT | 2022 | | 2023 | | 2024 | | 2025 | | 2025 YTD | | 2025 | | 2026 | | % Change 2025/26 |
|--------------------|----------------------------|---------|--------|--------|---------|----------|---------|---------|---------|----------|--|------|--|------|--|---------------------|
| | | ACTUAL | ACTUAL | ACTUAL | BUDGET | 06/30/25 | PROJ | BUDGET | 2026 | | | | | | | |
| 312-5800-410.01-00 | TAX LEVY INCREMENT | 247,950 | | 89,338 | 243,675 | 243,675 | 243,675 | 240,633 | (1.25%) | | | | | | | |
| 312-5800-480.01-00 | INTEREST | 5,216 | 17,827 | 2,651 | 2,000 | 3,152 | 3,517 | 2,000 | 0.00% | | | | | | | |
| 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 | | | | | | | 1,517 | 100.00% | | | | | | | |
| | DEBT SERVICE FUND: TID #2 | 649,141 | 17,827 | 91,989 | 245,675 | 246,827 | 247,192 | 244,150 | (0.62%) | | | | | | | |

DEBT SERVICE-EXPENDITURES:

| ACCOUNT NUMBER | OBJECT | 2022 | | 2023 | | 2024 | | 2025 | | 2025 YTD | | 2025 | | 2026 | | % Change 2025/26 |
|--------------------|---------------------------|---------|---------|---------|---------|----------|---------|---------|----------|----------|--|------|--|------|--|---------------------|
| | | ACTUAL | ACTUAL | ACTUAL | BUDGET | 06/30/25 | PROJ | BUDGET | 2026 | | | | | | | |
| 312-5800-731.06-10 | PRINCIPAL | 245,000 | 245,000 | 215,000 | 215,000 | 215,000 | 215,000 | 220,000 | 2.33% | | | | | | | |
| 312-5800-731.06-20 | INTEREST | 46,300 | 41,100 | 36,200 | 30,675 | 16,950 | 16,950 | 24,150 | (21.27%) | | | | | | | |
| | DEBT SERVICE FUND: TID #2 | 291,300 | 286,100 | 251,200 | 245,675 | 231,950 | 231,950 | 244,150 | (0.62%) | | | | | | | |

CAP PROJECTS-REVENUES:

| ACCOUNT NUMBER | ACCOUNT | 2022 | | 2023 | | 2024 | | 2025 | | 2025 YTD | | 2025 | | 2026 | | % Change 2025/26 |
|--------------------|-------------------------------|--------|--------|--------|--------|----------|------|--------|-------|----------|--|------|--|------|--|---------------------|
| | | ACTUAL | ACTUAL | ACTUAL | BUDGET | 06/30/25 | PROJ | BUDGET | 2026 | | | | | | | |
| 412-5600-480.01-00 | INTEREST | 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 | 4,580 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% | | | | | | | |

CAP PROJECTS-EXPENDITURES:

| ACCOUNT NUMBER | OBJECT | 2022 | | 2023 | | 2024 | | 2025 | | 2025 YTD | | 2025 | | 2026 | | % Change 2025/26 |
|--------------------|-------------------------------------|---------|--------|--------|--------|----------|------|--------|-------|----------|--|------|--|------|--|---------------------|
| | | ACTUAL | ACTUAL | ACTUAL | BUDGET | 06/30/25 | PROJ | BUDGET | 2026 | | | | | | | |
| 412-5600-731.02-14 | ENGINEERING | | | | | | | | 0.00% | | | | | | | |
| 412-5600-731.08-43 | ROAD/STORM RECONSTRUCTION | | | | | | | | 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 | 395,975 | 0 | 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, 2025 assessed value = \$60,503,600 & equalized value = \$60,385,300
- 7 January 1, 2024 assessed value = \$59,191,900 & equalized value = \$54,504,600
- 8 Fund Balance as of 12/31/24: Fund 212 = \$452,506, Fund 312 = \$0, Fund 412 = \$0 (closed in 2022)
- 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 8/31/25, the balance owed to Menasha Office One LLC is \$159,902, Property Management Associates is paid in full, and OSMS is \$207,817.
- 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
- 14 **312 TID DSF:** The levy will be allocated at the amount needed to ensure payment of debt if interest earnings are insufficient. The transfer from fund balance represents interest earnings from last year in excess of the budgeted amount.
- 15 **312-5800-731.06-10 & 312-5800-731.06-20 Debt Service Principal & Interest:** The debt payments are for the reconstruction and urbanization of Jacobsen Road from Coldspring Rd to County Rd CB
- 16 The debt service schedule is included with the overall debt schedules with the debt service fund budget (yellow tab); 12/31/25 outstanding balance is \$1,140,000.

Estimate

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 known 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 | 2022 | 2023 | 2024 | 2025 | 2025 YTD | 2025 | 2026 | % Change |
|--------------------|-------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|----------------|-----------------|
| | | ACTUAL | ACTUAL | ACTUAL | BUDGET | 06/30/25 | PROJ | BUDGET | 2025/26 |
| 213-5600-410.01-01 | TAX LEVY INCREMENT | 1,207,994 | 1,078,698 | 1,081,411 | 849,087 | 849,087 | 849,087 | 728,768 | (14.17%) |
| 213-5600-432.04-02 | PERSONAL PROPERTY AID | | | | 141,773 | 141,774 | 141,774 | 141,773 | 0.00% |
| 213-5600-480.01-00 | INTEREST | 5,789 | 59,203 | 124,908 | 45,000 | 59,460 | 110,412 | 45,000 | 0.00% |
| 213-5600-480.10-01 | DEVELOPER CONTRIBUTION | | | | | | | | 0.00% |
| | SPECIAL REVENUE FUND: TID #3 | 1,213,783 | 1,137,901 | 1,206,319 | 1,035,860 | 1,050,321 | 1,101,273 | 915,541 | (11.62%) |

SRF-EXPENDITURES:

| ACCOUNT NUMBER | OBJECT | 2022 | 2023 | 2024 | 2025 | 2025 YTD | 2025 | 2026 | % Change |
|--------------------|-------------------------------------|----------------|----------------|----------------|----------------|--------------|----------------|----------------|--------------|
| | | ACTUAL | ACTUAL | ACTUAL | BUDGET | 06/30/25 | PROJ | BUDGET | 2025/26 |
| 213-5600-731.02-10 | PROFESSIONAL SERVICES | 11,876 | 9,873 | 12,287 | 20,000 | 4,131 | 15,151 | 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 | 5,889 | 6,459 | 6,588 | 7,000 | 3,476 | 6,012 | 7,000 | 0.00% |
| 213-5600-731.02-40 | REPAIR/MAINTENANCE/OTHER | 3,698 | | 194 | 2,500 | 0 | 500 | 2,500 | 0.00% |
| 213-5600-731.03-20 | SUBSCRIPTIONS & DUES | 150 | 150 | 150 | 150 | 150 | 150 | 150 | 0.00% |
| 213-5600-731.03-25 | LEGAL & DISPLAY ADS | 0 | 219 | 6 | 10 | | 6 | 10 | 0.00% |
| 213-5600-731.07-97 | DEVELOPER REIMBURSEMENT | 797,091 | 704,551 | 714,239 | 563,606 | | 563,606 | 603,625 | 7.10% |
| 213-5600-731.09-10 | REALLOCATIONS-Transfer to GF | 505 | 1,254 | 564 | 400 | | 400 | 400 | 0.00% |
| | SPECIAL REVENUE FUND: TID #3 | 819,209 | 722,506 | 734,028 | 593,666 | 7,757 | 585,825 | 633,685 | 6.74% |

TAX INCREMENTAL FINANCING - TID #3 (cont.)

DEBT SERVICE-REVENUES:

| ACCOUNT NUMBER | ACCOUNT | 2022 | | 2023 | | 2024 | | 2025 | | 2025 YTD 06/30/25 | 2025 PROJ | 2026 BUDGET | % Change 2025/26 |
|--------------------|----------------------------|--------|--------|--------|--------|--------|--------|--------|---------|----------------------|--------------|----------------|---------------------|
| | | ACTUAL | ACTUAL | ACTUAL | BUDGET | ACTUAL | BUDGET | ACTUAL | BUDGET | | | | |
| 313-5800-410.01-00 | TAX LEVY | 18,300 | 5,226 | 17,418 | 18,000 | 18,000 | 18,000 | 18,000 | 199,885 | 18,000 | 18,000 | 199,885 | 1010.47% |
| 313-5800-480.01-00 | INTEREST | 109 | 418 | 204 | 300 | 306 | 306 | 440 | 500 | 440 | 440 | 500 | 66.67% |
| 313-5600-491.04-13 | TRANSFER FROM CPF TID#2 | 13,225 | | | | | | | | | | | 0.00% |
| 313-5800-492.03-00 | TRANSFER FROM FUND BALANCE | | | | | | | | 140 | | | 140 | 100.00% |
| | DEBT SERVICE FUND: TID #3 | 31,634 | 5,644 | 17,622 | 18,300 | 18,306 | 18,306 | 18,440 | 200,525 | 18,440 | 18,440 | 200,525 | 995.77% |

DEBT SERVICE-EXPENDITURES:

| ACCOUNT NUMBER | OBJECT | 2022 | | 2023 | | 2024 | | 2025 | | 2025 YTD 06/30/25 | 2025 PROJ | 2026 BUDGET | % Change 2025/26 |
|--------------------|---------------------------|--------|--------|--------|--------|--------|--------|--------|--------|----------------------|--------------|----------------|---------------------|
| | | ACTUAL | ACTUAL | ACTUAL | BUDGET | ACTUAL | BUDGET | ACTUAL | BUDGET | | | | |
| 313-5800-731.06-10 | PRINCIPAL | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 185,000 | 100.00% |
| 313-5800-731.06-20 | INTEREST | 18,300 | 18,300 | 18,300 | 18,300 | 18,300 | 18,300 | 9,150 | 9,150 | 9,150 | 9,150 | 15,525 | (15.16%) |
| | DEBT SERVICE FUND: TID #3 | 18,300 | 18,300 | 18,300 | 18,300 | 18,300 | 18,300 | 9,150 | 9,150 | 9,150 | 9,150 | 200,525 | 995.77% |

CAP PROJECTS-REVENUES:

| ACCOUNT NUMBER | ACCOUNT | 2022 | | 2023 | | 2024 | | 2025 | | 2025 YTD 06/30/25 | 2025 PROJ | 2026 BUDGET | % Change 2025/26 |
|--------------------|-------------------------------|--------|--------|--------|--------|--------|--------|--------|--------|----------------------|--------------|----------------|---------------------|
| | | ACTUAL | ACTUAL | ACTUAL | BUDGET | ACTUAL | BUDGET | ACTUAL | BUDGET | | | | |
| 413-5600-480.01-00 | INTEREST | 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 | 151 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |

CAP PROJECTS-EXPENDITURES:

| ACCOUNT NUMBER | OBJECT | 2022 | | 2023 | | 2024 | | 2025 | | 2025 YTD 06/30/25 | 2025 PROJ | 2026 BUDGET | % Change 2025/26 |
|--------------------|--------------------------------------|--------|--------|--------|--------|--------|--------|--------|--------|----------------------|--------------|----------------|---------------------|
| | | ACTUAL | ACTUAL | ACTUAL | BUDGET | ACTUAL | BUDGET | ACTUAL | BUDGET | | | | |
| 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 | 13,225 | 0 | 0 | 0 | 0 | 0 | 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, 2025 assessed value = \$67,320,000 & equalized value = \$67,185,600
- 5 January 1, 2024 assessed value = \$67,320,000 & equalized value = \$61,599,300
- 6 Fund Balance as of 12/31/24: Fund 213 = \$1,881,533, fund 313 = \$0 & Fund 413 = \$0 (closed in 2022)
- 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. As of 08/31/25, the Village has recovered \$2,155,558 and the balance owed to Secura is \$13,545,645.
- 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 TID DSF:** The levy will be allocated at the amount needed to ensure payment of debt if interest earnings are insufficient. The transfer from fund balance represents interest earnings from last year in excess of the budgeted amount.
- 14 **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
- 15 The debt service schedule is included with the overall debt schedules with the debt service fund budget (yellow tab); 12/31/25 outstanding balance is \$610,000.

Estimate

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 | 2022 | 2023 | 2024 | 2025 | 2025 YTD | 2025 | 2026 | % Change |
|-------------------------------------|------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|---------------|
| | | ACTUAL | ACTUAL | ACTUAL | BUDGET | 06/30/25 | PROJ | BUDGET | 2025/26 |
| 214-5600-410.01-01 | TAX LEVY INCREMENT | 6,601 | 5,778 | 7,107 | 3,991 | 3,991 | 3,991 | 4,851 | 21.55% |
| 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 | 898 | 50 | 432 | 879 | 400 | 700.00% |
| 214-5600-480.10-01 | DEVELOPER CONTRIBUTION | | | | | | | | 0.00% |
| SPECIAL REVENUE FUND: TID #4 | | 6,623 | 6,083 | 8,005 | 4,041 | 4,423 | 4,870 | 5,251 | 29.94% |

SRF - EXPENDITURES:

| ACCOUNT NUMBER | OBJECT | 2022 | 2023 | 2024 | 2025 | 2025 YTD | 2025 | 2026 | % Change |
|-------------------------------------|------------------------------|------------|------------|------------|------------|------------|------------|------------|--------------|
| | | ACTUAL | ACTUAL | ACTUAL | BUDGET | 06/30/25 | PROJ | BUDGET | 2025/26 |
| 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 | SUBSCRIPTIONS & DUES | 150 | 150 | 150 | 150 | 150 | 150 | 150 | 0.00% |
| 214-5600-731.03-25 | LEGAL & DISPLAY ADS | | 6 | 6 | 10 | | 6 | 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 | 212 | 223 | 242 | 450 | | 450 | 450 | 0.00% |
| SPECIAL REVENUE FUND: TID #4 | | 362 | 379 | 398 | 610 | 150 | 606 | 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, 2025 assessed value = \$900,000 & equalized value = \$898,200
- 5 January 1, 2024 assessed value = \$900,000 & equalized value = \$821,100
- 6 Fund Balance as of 12/31/24 = \$16,176
- 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

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 approximatley 72.8 acres annexed into the Village in 2017.

SRF-REVENUES:

| ACCOUNT NUMBER | ACCOUNT | 2022 | 2023 | 2024 | 2025 | 2025 YTD | 2025 | 2026 | % Change |
|--------------------|-------------------------------------|----------|-----------|--------------|----------------|----------------|----------------|----------------|---------------|
| | | ACTUAL | ACTUAL | ACTUAL | BUDGET | 06/30/25 | PROJ | BUDGET | 2025/26 |
| 215-5600-410.01-01 | TAX LEVY INCREMENT | | | 1,185 | 100,469 | 100,469 | 100,469 | 110,512 | 10.00% |
| 215-5600-480.01-00 | INTEREST | | 69 | 653 | 125 | 2,377 | 3,635 | 1,500 | 1100.00% |
| 215-5600-480.10-01 | DEVELOPER CONTRIBUTION | | | | | | | | 0.00% |
| | SPECIAL REVENUE FUND: TID #4 | 0 | 69 | 1,838 | 100,594 | 102,846 | 104,104 | 112,012 | 11.35% |

SRF - EXPENDITURES:

| ACCOUNT NUMBER | OBJECT | 2022 | 2023 | 2024 | 2025 | 2025 YTD | 2025 | 2026 | % Change |
|--------------------|---|----------------|--------------|--------------|---------------|------------|---------------|----------------|--------------|
| | | ACTUAL | ACTUAL | ACTUAL | BUDGET | 06/30/25 | PROJ | BUDGET | 2025/26 |
| 215-5600-731.02-10 | PROFESSIONAL SERVICES | | | | | | | | 0.00% |
| 215-5600-731.02-14 | ENGINEERING | | | | | | | | 0.00% |
| 215-5600-731.02-15 | LEGAL | | | 487 | | 369 | 369 | 400 | 100.00% |
| 215-5600-731.03-20 | SUBSCRIPTONS & DUES | 1,000 | 150 | 150 | 150 | 150 | 150 | 150 | 0.00% |
| 215-5600-731.03-25 | LEGAL & DISPLAY ADS | 18 | | 6 | 10 | | 6 | 10 | 0.00% |
| 215-5600-731.07-97 | DEVELOPER REIMBURSEMENT | | | | 90,422 | | 90,422 | 121,544 | 34.42% |
| 215-5600-731.08-43 | ROAD RECONSTRUCTION | | | | | | | | 0.00% |
| 215-5600-731.09-10 | REALLOCATIONS-Transfer to GF | 7,874 | 7,364 | 8,390 | 750 | | 750 | 6,000 | 700.00% |
| 215-5600-731.09-60 | REALLOCATIONS-Transfer to Water Utility | 111,536 | | | | | | | 0.00% |
| | SPECIAL REVENUE FUND: TID #5 | 120,428 | 7,514 | 9,033 | 91,332 | 519 | 91,697 | 128,104 | 40.3% |

TAX INCREMENTAL FINANCING - TID #5 (cont.)

DEBT SERVICE-REVENUES:

| ACCOUNT NUMBER | ACCOUNT | 2022 | 2023 | 2024 | 2025 | 2025 YTD | 2025 | 2026 | % Change |
|--------------------|----------------------------|--------|--------|--------|--------|-----------|--------|--------|----------|
| | | ACTUAL | ACTUAL | ACTUAL | BUDGET | 6/30/2025 | PROJ | BUDGET | 2025/26 |
| 315-5800-410.01-00 | TAX LEVY INCREMENT | | | | | | | 24,536 | 100.00% |
| 315-5800-480.01-00 | INTEREST | | | | | | | 100 | 100.00% |
| 315-5800-492.03-00 | TRANSFER FROM FUND BALANCE | | | | | | | 43,864 | 100.00% |
| 315-5800-493.01-02 | DEBT PREMIUM | | | | | | 43,864 | | 0.00% |
| | DEBT SERVICE FUND: TID #5 | 0 | 0 | 0 | 0 | 0 | 43,864 | 68,500 | 100.00% |

DEBT SERVICE-EXPENDITURES:

| ACCOUNT NUMBER | OBJECT | 2022 | 2023 | 2024 | 2025 | 2025 YTD | 2025 | 2026 | % Change |
|--------------------|---------------------------|--------|--------|--------|--------|-----------|------|--------|----------|
| | | ACTUAL | ACTUAL | ACTUAL | BUDGET | 6/30/2025 | PROJ | BUDGET | 2025/26 |
| 315-5800-731.06-10 | PRINCIPAL | | | | | | | | 0.00% |
| 315-5800-731.06-20 | INTEREST | | | | | | | 68,500 | 100.00% |
| 315-5800-731.08-80 | DEBT COSTS | | | | | | | | 0.00% |
| | DEBT SERVICE FUND: TID #5 | 0 | 0 | 0 | 0 | 0 | 0 | 68,500 | 100.00% |

CAP PROJECTS-REVENUES:

| ACCOUNT NUMBER | ACCOUNT | 2022 | 2023 | 2024 | 2025 | 2025 YTD | 2025 | 2026 | % Change |
|--------------------|-------------------------------|--------|--------|--------|-----------|-----------|-----------|--------|-----------|
| | | ACTUAL | ACTUAL | ACTUAL | BUDGET | 6/30/2025 | PROJ | BUDGET | 2025/26 |
| 415-5600-480.01-00 | INTEREST | | | | 0 | 2,445 | 0 | 0 | 0.00% |
| 415-5600-493.01-00 | PROCEEDS/LT DEBT/GO NOTES | | | | 1,587,000 | | 1,560,000 | 0 | (100.00%) |
| 415-5600-491.01-01 | TRANSFER FROM GF | | | | | | | | 0.00% |
| 415-5600-492.03-00 | TRANSFER FROM FUND BALANCE | | | | | | | 60,000 | 100.00% |
| 415-5800-493.01-02 | DEBT PREMIUM | | | | 125,000 | | 32,999 | | (100.00%) |
| | CAPITAL PROJECTS FUND: TID #5 | 0 | 0 | 0 | 1,712,000 | 2,445 | 1,592,999 | 60,000 | (96.50%) |

CAP PROJECTS-EXPENDITURES:

| ACCOUNT NUMBER | OBJECT | 2022 | 2023 | 2024 | 2025 | 2025 YTD | 2025 | 2026 | % Change |
|--------------------|-------------------------------|--------|--------|--------|-----------|-----------|-----------|--------|-----------|
| | | ACTUAL | ACTUAL | ACTUAL | BUDGET | 6/30/2025 | PROJ | BUDGET | 2025/26 |
| 415-5600-731.02-14 | ENGINEERING | | | | | | | | 0.00% |
| 415-5600-731.08-43 | ROAD RECONSTRUCTION | | | | 1,542,000 | 1,205,896 | 1,440,000 | 60,000 | (96.11%) |
| 415-5600-731.08-80 | DEBT COSTS | | | | 125,000 | | 32,999 | | (100.00%) |
| 415-5600-731.09-10 | REALLOCATIONS-Transfer to GF | | | | 45,000 | | 20,000 | | (100.00%) |
| | CAPITAL PROJECTS FUND: TID #5 | 0 | 0 | 0 | 1,712,000 | 1,205,896 | 1,492,999 | 60,000 | (96.50%) |

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, 2025 assessed value = \$10,426,600 & equalized value = \$10,410,900
- 5 January 1, 2024 assessed value = \$7,843,900 & equalized value = \$7,786,900
- 6 Fund Balance as of 12/31/24 = (\$138,358)
- 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 have been met, thus the first incentive payment was remitted in 2025, however the total incentive earned has not been established as we are still within the active development phase of the project.
- 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
- 13 **315 TID DSF:** With the GO Note borrowing in 2025, the DSF is being established to record the debt activity for TID #5. The levy will be allocated at the amount needed to ensure payment of debt if interest earnings are insufficient. The transfer from fund balance represents the debt premium from the debt issuance.
- 14 **315-5800-731.06-10 & 315-5800-731.06-20 Debt Service Principal & Interest:** The debt payments are for the extension of water and sewer utilities on Clayton Road, north of Shady Lane and a culvert replacement near that intersection.
- 15 The debt service schedule is included with the overall debt schedules with the debt service fund budget (yellow tab); 12/31/25 outstanding balance is \$1,560,000.
- 16 **415-5600-731.08-43 Road Reconstruction:** This project is primarily to extend water and sewer utility services north of Shady Lane along Clayton Avenue and replace a culvert near that intersection. The project was completed in 2025 with the exception of final paving, which will occur in 2026.

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.

2025 Program Accomplishments:

- 1 Water main was replaced on the following streets: Margeo Drive, Bondow Drive, Beverly Court, Oakview Drive, and Valley Road.
- 2 Extended water main along Clayton Ave approximately a half mile north of Shady Lane
- 3 Replaced nuts and bolts as well as water services on Winchester Road (east of railroad)
- 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 Continued education for safety programs and continuing education
- 8 Continued Leak Detection Program to reduce the amount of watermain and service leaks in our systems.
- 9 Continue to work on transitioning the Meter System from AMR to AMI
- 10 Replaced brine pumps
- 11 Tested all well meters and meters required to be tested per the Wisconsin PSC
- 12 Continue Flushing our water system on the East and West sides biannually, Spring and Fall
- 13 Working with the Town of Clayton installing watermain in their Phase 1 & 2 area.
- 14 Tested all main well meters, as required by the DNR on annual basis when they are 6" and larger.
- 15 Passed all DNR annual water sample requirements, including lead, copper and PFA samples.
- 16 Continue to improve our GIS mapping system.
- 17 Continued working with Laser Utility Locating to do our Digger's Hotline locates.

2026 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; continue 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 Install a backup generator to service Plant 4 and the Utility Office

2026 Program Goals & Objectives (cont.)

- 8 Repaint inside and outside of Haase St water tower (Tower 3)
- 9 Test all (11) well meters. Replace any failing meters
- 10 Continue to study our entire water system to include future growth, future purchases from the City of Menasha Utility and of our deteriorating infrastructure
- 11 Continue to work with Clayton and PSC in regards to supplying Clayton water.
- 12 Continue to work with Laser Utility Locating for water locates.

DETAIL OF REVENUES - Water

REVENUES:

| ACCOUNT NUMBER | ACCOUNT | 2022 ACTUAL | 2023 ACTUAL | 2024 ACTUAL | 2025 BUDGET | 2025 YTD 06/30/25 | 2025 PROJ | 2026 BUDGET | % Change 2025/26 |
|--------------------|--------------------------------|------------------|------------------|-------------------|-------------------|----------------------|------------------|------------------|---------------------|
| 611-5300-420.01-00 | SPEC ASSESSMENT REVENUE | 90,046 | 442,340 | 67,603 | 0 | 0 | | | 0.00% |
| 611-5300-431.09-00 | MISC FEDERAL GRANTS | | | 0 | 0 | 0 | | | 0.00% |
| 611-5300-432.01-03 | FUEL TAX REFUND | 82 | 76 | 87 | 0 | 15 | 50 | 0 | 0.00% |
| 611-5300-440.03-14 | LATERAL INSTALLS | | 2,550 | 2,159 | 500 | 13,070 | 13,500 | 500 | 0.00% |
| 611-5300-461.03-00 | REAL ESTATE INQUIRY FEE | | 240 | 4,018 | 4,000 | 1,875 | 3,500 | 4,000 | 0.00% |
| 611-5300-463.01-00 | RENTAL INCOME | 215,941 | 189,789 | 193,138 | 150,213 | 67,274 | 196,829 | 215,000 | 43.13% |
| 611-5300-464.04-00 | IMPACT FEES | 2,539 | 16,380 | 1,860 | 0 | 9,308 | 9,308 | 0 | 0.00% |
| 611-5300-465.01-00 | METERED SALES | 4,608,052 | 5,811,916 | 5,899,547 | 5,990,000 | 2,014,568 | 6,006,156 | 6,226,000 | 3.94% |
| 611-5300-465.01-01 | SALE FOR RESALE | | | 0 | 0 | 0 | | | 0.00% |
| 611-5300-465.01-02 | SWR METER EXP. REIMBURSEMENT | 45,058 | 46,996 | 50,241 | 45,000 | 0 | 45,000 | 45,000 | 0.00% |
| 611-5300-465.03-00 | PENALTIES/FEES | 29,608 | 46,917 | 39,631 | 32,000 | 13,239 | 29,500 | 32,000 | 0.00% |
| 611-5300-480.01-00 | INTEREST | 66,550 | 272,421 | 305,849 | 176,880 | 159,462 | 275,000 | 175,000 | (1.06%) |
| 611-5300-480.01-01 | CAPITALIZED INTEREST | | | 0 | 0 | 0 | | | 0.00% |
| 611-5300-480.02-01 | SALE OF EQUIP & VEHICLES | | | 3,750 | 0 | 5,302 | 5,302 | | 0.00% |
| 611-5300-480.05-02 | DEFERRAL FEE (Farmland) | | | 0 | 0 | 0 | | | 0.00% |
| 611-5300-480.09-00 | MISC. REVENUES | 20,797 | 13,057 | 7,804 | 13,000 | 6,653 | 11,500 | 13,000 | 0.00% |
| 611-5300-480.09-05 | NON-OPERATING MISC. REVENUES | | | 0 | 0 | 0 | | | 0.00% |
| 611-5300-480.10-01 | CAP. CONTRIBUTION-DEVELOPER | 200,052 | 46,600 | 3,844,325 | 70,000 | 0 | | 40,000 | (42.86%) |
| 611-5300-480.10-02 | CAP. CONTRIBUTION-MUNICIPALITY | | | 251,763 | | | | | |
| 611-5300-480.10-03 | GRANTS-OPERATIONS | | 118 | 224 | 0 | 0 | | | 0.00% |
| 611-5300-480.10-04 | GRANTS-CAPITAL | 946,810 | | 0 | 0 | 0 | | | 0.00% |
| 611-5300-491.02-15 | TRANSFER FROM TID #5 | 111,536 | | 0 | 0 | 0 | | | 0.00% |
| 611-5300-491.03-01 | TRANSFER FROM DEBT SERV FUND | | | 0 | 0 | 0 | | | 0.00% |
| 611-5300-492.01-00 | TRANSFER FROM DEPR | | | 0 | 0 | 0 | | | 0.00% |
| 611-5300-492.04-00 | PRIOR YEAR CARRYOVER-DEBT | | | 0 | 2,300,000 | 0 | | 850,000 | (63.04%) |
| 611-5300-492.09-00 | TRANSFER FROM FUND BALANCE | | | 0 | 363,238 | 0 | | 738,741 | 103.38% |
| 611-5300-493.01-00 | PROCEEDS FROM DEBT | | | 0 | 1,525,000 | 0 | | | (100.00%) |
| | TOTAL REVENUES | 6,337,071 | 6,889,400 | 10,671,998 | 10,669,831 | 2,290,766 | 6,595,645 | 8,339,241 | (21.84%) |

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

5,078,673 6,842,682 6,575,687 6,411,593 2,290,766 6,595,645 6,710,500 4.66%

CROSS-SECTIONAL ANALYSIS OF EXPENDITURES - Water

EXPENDITURES:

| ACCOUNT NUMBER | ACCOUNT | 2022 ACTUAL | 2023 ACTUAL | 2024 ACTUAL | 2025 BUDGET | 2025 YTD 06/30/25 | 2025 PROJ | 2026 BUDGET | % Change 2025/26 |
|-------------------|---------------------------------------|------------------|------------------|------------------|------------------|----------------------|------------------|------------------|---------------------|
| xxxx 110 000 | SALARIED | 131,817 | 137,041 | 163,727 | 219,239 | 100,034 | 196,222 | 219,966 | 0.33% |
| xxxx 120 000 | HOURLY/NON-REPRESENTED | 348,891 | 515,869 | 529,020 | 583,154 | 251,654 | 503,619 | 580,612 | (0.44%) |
| xxxx 121 000 | HOURLY OVERTIME/NON-REPR | 33,896 | 37,100 | 45,864 | 55,098 | 23,734 | 46,072 | 57,367 | 4.12% |
| xxxx 122 000 | HOURLY NON-REP P.T. | 0 | 0 | (68) | 9,720 | 0 | 0 | 9,744 | 0.25% |
| xxxx 140 000 | PER DIEM | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| | Salary/Wages/Per Diem Subtotal | 514,604 | 690,010 | 738,543 | 867,211 | 375,422 | 745,913 | 867,689 | 0.06% |
| xxxx 151 000 | MEDICAL INSURANCE | 172,275 | 170,612 | 197,278 | 211,875 | 87,359 | 323,910 | 231,638 | 9.33% |
| xxxx 152 000 | DENTAL INSURANCE | 7,378 | 8,116 | 9,137 | 9,943 | 4,215 | 15,579 | 10,854 | 9.16% |
| xxxx 153 000 | GROUP LIFE/DISAB INS | 4,016 | 4,617 | 4,658 | 5,575 | 2,219 | 8,039 | 5,804 | 4.11% |
| xxxx 131 000 | FICA | 45,795 | 49,192 | 62,125 | 63,331 | 27,333 | 106,349 | 63,200 | (0.21%) |
| xxxx 132 000 | WI RETIREMENT | (40,952) | 101,453 | 34,214 | 59,595 | 25,589 | 97,985 | 61,772 | 3.65% |
| xxxx 197 000 | UNEMPLOYMENT COMP | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| | Benefit Subtotal | 188,512 | 333,990 | 307,411 | 350,319 | 146,715 | 551,862 | 373,268 | 6.55% |
| xxxx 210 000 | PROF SERVICE/CONTRACTED | 74,256 | 377,361 | 329,850 | 451,972 | 60,392 | 224,937 | 473,737 | 4.82% |
| xxxx 211 000 | COMPUTER LICENSE & MAINT | 34,376 | 33,776 | 45,576 | 49,387 | 39,072 | 54,038 | 65,439 | 32.50% |
| xxxx 212 000 | EMPLOYEE ASSISTANCE PROG | 358 | 0 | 0 | 450 | 397 | 440 | 700 | 55.56% |
| xxxx 214 000 | ENGINEERING | 371 | 2,126 | 1,214 | 2,000 | 0 | 1,000 | 4,075 | 103.75% |
| xxxx 215 000 | LEGAL COUNSEL - General | 1,985 | 213 | 886 | 3,200 | 138 | 1,475 | 3,200 | 0.00% |
| xxxx 217 000 | EQUIP RENTAL/CONTRACTED | 481 | 273 | 247 | 0 | 0 | 0 | 0 | 0.00% |
| | Contracted Services Subtotal | 111,826 | 413,749 | 377,774 | 507,009 | 99,999 | 281,890 | 547,151 | 7.92% |
| xxxx 221 000 | ELECTRICITY | 225,943 | 255,660 | 266,451 | 235,000 | 123,040 | 224,700 | 245,000 | 4.26% |
| xxxx 222 000 | NATURAL GAS | 13,835 | 11,979 | 10,038 | 13,150 | 8,563 | 13,120 | 14,150 | 7.60% |
| xxxx 223 000 | SEWER/WATER/STORM | 765,478 | 912,611 | 1,082,109 | 935,100 | 506,209 | 1,033,486 | 1,015,600 | 8.61% |
| xxxx 224 000 | TELEPHONE | 10,347 | 10,852 | 11,122 | 10,750 | 4,482 | 10,350 | 11,850 | 10.23% |
| xxxx 226 000 | GARBAGE COLLECTION | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| | Utilities Subtotal | 1,015,603 | 1,191,102 | 1,369,719 | 1,194,000 | 642,294 | 1,281,656 | 1,286,600 | 7.76% |
| xxxx 234 000 | SITE MAINTENANCE | 6,286 | 26,067 | 30,569 | 28,000 | 1,795 | 25,000 | 30,000 | 7.14% |
| xxxx 240 000 | REPAIR/MAINT SERV/OTHER | 7,815 | 1,507 | 511 | 9,100 | 387 | 1,615 | 9,100 | 0.00% |
| xxxx 241 000 | BUILDING REPAIR & MAINT | 21,801 | 27,994 | 14,638 | 15,500 | 6,221 | 12,700 | 19,500 | 25.81% |
| xxxx 246 000 | UNIFORM RENTAL | 5,607 | 6,386 | 6,952 | 6,000 | 3,482 | 6,250 | 6,600 | 10.00% |
| | Subtotal | 41,509 | 61,954 | 52,670 | 58,600 | 11,885 | 45,565 | 65,200 | 11.26% |

EXPENDITURES: (cont.)

| ACCOUNT NUMBER | ACCOUNT | 2022 ACTUAL | 2023 ACTUAL | 2024 ACTUAL | 2025 BUDGET | 2025 YTD 06/30/25 | 2025 PROJ | 2026 BUDGET | % Change 2025/26 |
|----------------|---------------------------------------|------------------|------------------|------------------|------------------|-------------------|------------------|------------------|------------------|
| xxxx 309 000 | CREDIT CARD FEES | 12,761 | 14,641 | 16,369 | 16,000 | 6,481 | 16,981 | 18,000 | 12.50% |
| xxxx 310 000 | OFFICE SUPPLIES | 1,856 | 1,871 | 3,924 | 6,119 | 3,341 | 5,400 | 6,150 | 0.51% |
| xxxx 313 000 | PRINTING | 351 | 1,689 | 1,800 | 4,455 | 3,887 | 3,995 | 1,800 | (59.60%) |
| xxxx 320 000 | SUBSCRIPTION & DUES | 2,906 | 2,954 | 3,123 | 2,901 | 2,616 | 6,569 | 6,525 | 124.92% |
| xxxx 325 000 | LEGAL & DISPLAY ADS | 247 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| xxxx 330 000 | MILEAGE/MEALS/LODGING | 0 | 144 | 0 | 2,300 | 140 | 140 | 2,300 | 0.00% |
| xxxx 331 000 | GASOLINE/FUEL | 0 | 0 | 0 | 21,000 | 9,479 | 20,000 | 21,000 | 0.00% |
| xxxx 335 000 | TRAINING | 909 | 3,069 | 1,456 | 6,100 | 3,489 | 4,693 | 6,100 | 0.00% |
| xxxx 340 000 | OPERATING SUPPLIES | 92,125 | 317,604 | 307,464 | 124,450 | 51,354 | 91,230 | 147,850 | 18.80% |
| xxxx 341 000 | POSTAGE/SHIPPING | 10,366 | 13,105 | 12,691 | 18,345 | 10,610 | 18,600 | 15,000 | (18.23%) |
| xxxx 343 000 | EMPLOYEE RECOGNITION | 0 | 0 | 0 | 150 | 0 | 0 | 0 | (100.00%) |
| xxxx 346 000 | CLOTHING/UNIFORM ALLOW | 1,086 | 1,050 | 1,049 | 1,400 | 200 | 1,400 | 1,400 | 0.00% |
| xxxx 348 000 | CLAIMS/DAMAGES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| | Operating Supplies Subtotal | 122,607 | 356,127 | 347,875 | 203,220 | 91,597 | 169,008 | 226,125 | 11.27% |
| xxxx 353 000 | EQUIPMENT MAINTENANCE | 32,337 | 117,444 | 31,582 | 169,850 | 44,127 | 143,000 | 80,000 | (52.90%) |
| xxxx 355 000 | VEHICLE MAINTENANCE | 0 | 0 | 0 | 13,500 | 18,471 | 25,000 | 17,500 | 29.63% |
| xxxx 357 000 | CUSTODIAL/MAINTENANCE SUP | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| | Asset Maint. Supplies Subtotal | 32,337 | 117,444 | 31,582 | 183,350 | 62,598 | 168,000 | 97,500 | (46.82%) |
| 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 | 1,438 | 1,608 | 1,339 | 1,420 | 656 | 1,312 | 1,500 | 5.63% |
| xxxx 394 000 | SALT | 517,671 | 726,966 | 550,602 | 546,000 | 257,904 | 549,981 | 527,000 | (3.48%) |
| xxxx 395 000 | CHLORINE | 10,384 | 12,437 | 11,736 | 12,000 | 6,799 | 11,800 | 13,000 | 8.33% |
| xxxx 396 000 | SODIUM SILICATE | 26,272 | 43,949 | 38,622 | 26,000 | 22,866 | 41,500 | 35,000 | 34.62% |
| xxxx 397 000 | RISK MANAGEMENT | 3,536 | 3,372 | 4,489 | 4,400 | 0 | 675 | 1,400 | (68.18%) |
| xxxx 398 000 | PERSONNEL RECRUITMENT | 0 | 0 | 0 | 100 | 0 | 0 | 0 | (100.00%) |
| xxxx 399 000 | CONTINGENCY FUND | 0 | 0 | 0 | 9,844 | 0 | 0 | 5,000 | (49.21%) |
| xxxx 399 000 | NON-REP WAGE ADJUSTMENTS | 0 | 0 | 0 | 0 | 0 | 0 | 45,000 | 100.00% |
| xxxx 510 000 | INSURANCE | 50,262 | 49,002 | 53,312 | 65,000 | 50,641 | 68,921 | 74,500 | 14.62% |
| xxxx 540 000 | DEPRECIATION/AMORTIZED EXP | 760,582 | 787,967 | 818,388 | 0 | 0 | 820,555 | 0 | 0.00% |
| xxxx 541 000 | DEPRECIATION - CIAC | 247,698 | 261,301 | 321,301 | 0 | 0 | 325,000 | 0 | 0.00% |
| xxxx 542 000 | LOSS ON RETIREMENTS | 32,403 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| xxxx 590 000 | OTHER FIXED CHARGES | 685,953 | 633,935 | 648,571 | 690,000 | 0 | 650,000 | 690,000 | 0.00% |
| | Subtotal | 2,336,199 | 2,520,537 | 2,448,361 | 1,355,264 | 338,866 | 2,469,744 | 1,392,900 | 2.78% |

EXPENDITURES: (cont.)

| ACCOUNT NUMBER | ACCOUNT | 2022 | 2023 | 2024 | 2025 | 2025 YTD | 2025 | 2026 | % Change 2025/26 |
|--|--------------------------|------------------|------------------|------------------|-------------------|------------------|-------------------|------------------|------------------|
| | | ACTUAL | ACTUAL | ACTUAL | BUDGET | 06/30/25 | PROJ | BUDGET | |
| xxxx 610 000 | PRINCIPAL | 0 | 0 | 0 | 1,173,502 | 0 | 0 | 1,267,988 | 8.05% |
| xxxx 620 000 | INTEREST | 347,036 | 377,748 | 607,701 | 731,023 | 245,752 | 731,023 | 770,699 | 5.43% |
| 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 | 2,700 | 80,112 | (0) | 3,994,320 | 1,425,667 | 3,994,320 | 1,428,000 | (64.25%) |
| xxxx 815 000 | COMPUTER EQUIP/SOFTWARE | 8,164 | 6,670 | 8,027 | 34,513 | 5,644 | 22,729 | 41,121 | 19.15% |
| xxxx 819 000 | CAP IMPR BUILDING & LAND | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Capital Investments Subtotal | | 357,900 | 464,530 | 615,729 | 5,933,358 | 1,677,063 | 4,748,072 | 3,507,808 | (40.88%) |
| xxxx 880 000 | DEBT ISSUANCE COSTS | (36,358) | 81,600 | 57,655 | 0 | 0 | (4,722) | (45,000) | 0.00% |
| xxxx 890 000 | DEBT DISCOUNT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| xxxx 910 000 | TRANSFER TO GENERAL FUND | 26,838 | 23,748 | 17,022 | 17,500 | 0 | 17,500 | 20,000 | 14.29% |
| xxxx 961 000 | REALLOCATIONS | 142,574 | 43,741 | 41,605 | 0 | 0 | 0 | 0 | 0.00% |
| Debt Service/Reallocations Subtotal | | 133,054 | 149,089 | 116,282 | 17,500 | 0 | 12,778 | (25,000) | (242.86%) |
| TOTAL EXPENDITURES | | 4,854,151 | 6,298,532 | 6,405,945 | 10,669,831 | 3,446,439 | 10,474,488 | 8,339,241 | (21.84%) |

NOTES:

1 Unrestricted & Unassigned Fund Balance (less 25% Working Capital, \$1,268,750) as of 12/31/24 = \$3,584,340
2 Fund Balance Restricted for Depreciation as of 12/31/24 = \$393,636; est 12/31/25 = \$445,000

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 budget reflects lease ending for T-Mobile but continuing so included in 2026 for full year; also includes rent from Sewer Utility for American Drive facility (\$25k)
- 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:** No rate change budgeted, increase in residential and multi-family of 1% consumption but no other consumption increase
- 4 **611-5300-480.10-01 Capital Contribution-Developer/TIDs:** \$40,000 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 1,176 hours Overtime (**increase 56 hours**), 168 hours Call Time, and 365 hrs Pager Pay
- 26 Seasonal employee at 600 hours at \$15 / hour
- 27 Includes 1,200 hours of Utility Construction Inspection at \$0.50/hr (**increase \$0.50 / hr**)

Expenses:

28 611-0100-800-02-23 Purchased Water: \$1,010,000

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 2026 estimate for purchased water is 150 million gals, based on trend (2025 budget 138M gals)

29 611-0100-800-03-20 Subscription & Dues: \$3,500

Annual DNR permit (Reclassified from account 611-0100-800.03-97)

30 611-0100-800-03-40 Operating Supplies: \$600

Meter station at Airport Rd & Appleton Rd: Dehumidifier repairs, sump pump and meter calibrations, Menasha Utilities electric bills

31 611-0100-814-02-10 Prof Service/Contracted: \$231,000

Cleaning treatment of up to 3 wells - \$108,000; Annual well inspection - \$6,000; Well #3 Rehabilitation - \$117,000 (rollover from FB)

32 611-0200-820-02-21 Electricity: \$240,000

WE Energies and Menasha Utilities at water plants

33 611-0200-820-02-22 Natural Gas: \$150

Standby engine at Well No. 5 (University Dr Pump House)

34 611-0200-820-02-24 Telephone/Alarm Systems: \$800

SCADA System Line and Alarm Dialer

NOTES: (cont.)

35 **611-0200-831-02-41 Building Repair and Maintenance: \$1,000**
Pump House for Well No. 5 and Pump House for Well No. 4

36 **611-0200-833-02-10 Prof Service/Contracted: \$5,000**
Wells and Distribution Pumps - troubleshoot pump problems

37 **611-0200-833-03-53 Equipment Maintenance: \$30,000**
Wells and distribution pump repairs and piping, chemical feed sensors, emergency shut offs, and salt removal, base amount = \$30,000

38 **611-0300-840-02-10 Professional Services: \$30,000**
SCADA maintenance - \$500, water sample testing (SDWA, UCMR5) - \$14,500; Lead/Copper Testing (every 3 yrs last done in 2023) - \$15,000

39 **611-0300-840-02-22 Natural Gas: \$14,000**
For heating (3) water plants, shop and running standby power

40 **611-0300-840-02-23 Water/Sewer/Storm: \$5,600**
Stormwater Utility Charges

41 **611-0300-840-02-24 Telephone: \$950**
Water plants

42 **611-0300-840-02-46 Uniform Rental: \$600**
Plant Foreman

43 **611-0300-840-03-35 Training: \$850**
Plant Operations - Electrical, PLC Equipment, Operator and Certifications

44 **611-0300-840-03-40 Operating Supplies: \$4,000**
For running (3) water plants

45 **611-0300-840-03-46 Uniform Allowance: \$200**
Plant Foreman

46 **611-0300-840-03-94 Salt: \$527,000**
Used in water treatment for regenerating water softeners at 3 plants - 3,400 tons @ \$155/ton.

47 **611-0300-840-03-96 Sodium Silicate: \$35,000**
Used primarily for corrosion control and to inhibit pipe metal leaching; increase based on recent expenses

48 **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.

49 **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.

50 **611-0300-851-03-40 Operating Supplies: \$700**
Supplies for reservoirs

51 **611-0300-851-03-53 Equipment Maintenance: \$3,500**
Building replacement/repairs, roof, HVAC, electric, etc

52 **611-0300-853-02-10 Prof Service/Contracted: \$3,000**
Electrical repairs, pipe welding and SCADA

53 **611-0300-853-03-40 Operating Supplies: \$15,000**
Zeolite resin for water softeners, equipment cleaning supplies and painting supplies
No replacement scheduled in 2026 (plant #3 in '23, plants #2 & #4 in '24); Plant 3 will be done in 2027

NOTES: (cont.)

54 **611-0300-853-03-53 Equipment Maintenance: \$42,500**

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

Install mixer (new) at Tower 3 (Haase St) - \$25,000 (use fund balance)

55 **611-0400-861-02-21 Electricity: \$5,000**

For 3 towers, increased based on current and projected usage

56 **611-0400-861-03-40 Operating Supplies: \$400**

Sump pumps, paint, misc supplies

57 **611-0400-861-03-53 Equipment Maintenance: \$500**

Valve pits, SCADA panel

58 **611-0400-865-02-10 Prof Service/Contracted: \$47,000**

Utility Locates (Laser and Diggers Hotline)

59 **611-0400-865-02-14 General Engineering: \$5,000**

GIS maintenance, map books, water system - \$2,000; Engineering for misc water issues - \$3,000

60 **611-0400-865-02-24 Telephone - \$7,000**

Cell phones: 4 Smart phones and 7 basic phones and SIM Cards for notebooks/tablets and SCADA Cards

61 **611-0400-865-02-46 Uniform Rental: \$6,000**

Contracted uniform rentals for 6 employees (5 Maintenance Workers and Distribution Foreman)

62 **611-0400-865-03-30 Mileage/Meals/Lodging: \$700**

For the trainings in -865-03-35 account; 7 workers at \$100 per person

63 **611-0400-865-03-35 Training: \$1,500**

Confined Space, WRWA Outdoor Expo, Trenching & Excavating Safety and Continuing Education Credits

64 **611-0400-865-03-40 Operating Supplies: \$17,500**

Shop supplies, tools, de-watering pumps, small generators and misc supplies for service trucks - base \$7,500; Replace shop pressure washer - \$10,000 (off of fund balance)

65 **611-0400-865-03-46 Uniform Allowance: \$1,200**

6 employees (5 Maintenance Workers and Distribution Foreman) at \$200 per person

66 **611-0400-865-03-53 Equipment Maintenance: \$3,500**

Loader backhoe, pumps, generators

67 **611-0400-872-02-10 Prof Service/Contracted: \$17,500**

Yearly maintenance of Cathodic Protection Systems on (3) water towers - \$12,000; SCADA Maintenance - \$500

Plant 2 salt storage cover hoist replacements - \$5,000 (off of fund balance)

68 **611-0400-872-02-40 Repair/Maint Serve/Other: \$7,500**

Dehumidifiers, SCADA Equipment, Painting & Supplies

69 **611-0400-873-02-10 Prof Service/Contracted: \$50,000**

Excavating & repairs of water mains

70 **611-0400-873-02-34 Site Maintenance: \$30,000**

Restoration of excavation sites

71 **611-0400-873-03-40 Operating Supplies: \$62,000**

Parts, supplies, and special tools for water main and valve repairs (including street resurfacing program needed repairs), base amount - \$48,000;

Operating nuts for street projects - \$2,000; Operating nuts turning kit - \$12,000 (off of fund balance)

72 **611-0400-874-02-10 Prof Service/Contracted: \$18,600**

Excavating and repair of water services

NOTES: (cont.)

73 **611-0400-874-03-40 Operating Supplies: \$10,000**
Materials for repairing water services and site maintenance

74 **611-0400-875-02-10 Prof Service/Contracted: \$1,000**
Plumbing and meter repairs

75 **611-0500-875-03-40 Operating Supplies: \$20,000**
Parts (gaskets), supplies, and special tools for water meter maintenance & repair and well plant meter tests - \$20,000

76 **611-0400-876-02-10 Prof Service/Contracted: \$18,000**
Fire hydrant sandblasting, painting and lowering hydrants

77 **611-0400-876-03-40 Operating Supplies: \$15,400**
Parts, supplies, and special tools for repair and maintenance of hydrants; base amount - \$7,000; Hydrant flags replacement - \$8,400 (offset with fund balance)

78 **611-0500-902-02-11 Computer License and Maint: \$20,345**
Badger Meter and Beacon encoder meter reading connection fees, increase for implementation of cellular endpoints (approx \$4k inc); add-in Midwest Meter fee (\$2.5k)

79 **611-0500-903-02-10 Professional Services Contracted: \$15,000**
\$1,000 for Accounting & IT Services and \$14,000 for Water Rate Study (offset with fund balance)

80 **611-0500-920-02-10 Professional Services Contracted: \$27,387**
Allocated share of Audit/Accounting Services, Investment Services, Employee Benefit Services, IT Services, IT Security Testing, Video Taping Mtgs, Laserfiche Workflow Creations, IT projects (MS Sharepoint, Immutable Backups, Website AI and Hosting, Access Point Console)) and base amount for misc consulting.
\$10,000 available for office remodel / rehabilitation review/study/consulting fee (offset with fund balance)

81 **611-0500-920-02-11 Computer License and Maint: \$33,473**
Allocation of IT Related maintenance agreements and licensing from 101-5100-560.02-11, phone system license

82 **611-0500-920-02-41 Building Repair/Maintenance: \$12,500**
General repair and maintenance at Utility Office - \$10,000; Inspection of furnace/heater/boilers - \$2,500

83 **611-0500-920-03-35 Training: \$1,500**
Misc training such as GIS & SunGard HTE training and water conferences

84 **611-0500-920-08-15 Computer Equip/Software: \$41,121**
\$10,000 base amount, plus 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

85 **611-0500-930-03-97 Risk Management: \$1,400**
Safety Training/Consultant

86 **611-0500-930.08-01 - Capital Reserve: \$1,428,000**
\$ 175,000^ - Water Meters (annual replacement program and continue transitioning from to AMI system)
\$ 40,000## - installing new meters in Clayton, per their projection and our agreement, paid by Clayton
\$ 43,000^ - Mag meter replacements at Plant #3
Infrastructure Projects:
\$ 850,000** - Emergency backup generator at Plant #4 (includes Utility office and garage on American Drive)
\$ 300,000^ - Tower No. 3 (Haase Street) Repaint inside and outside
\$ 20,000^ - Riverview Court hydrant relocation

* Borrowing

~ Operations

^ Savings / Fund Balance

Depreciation

** Prior Year Borrowing

Developer Contribution from Town of Clayton

NOTES: (cont.)

87 **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

88 **611-0500-933-03-40 Operating Supplies: \$2,150**

Vehicle maintenance - filters, oil, misc supplies

89 **611-0500-933-03-55 Vehicle Maintenance: \$17,500**

Repairs and maintenance

DETAIL OF EXPENDITURES - Water

EXPENDITURES:

| ACCOUNT NUMBER | OBJECT | 2022 ACTUAL | 2023 ACTUAL | 2024 ACTUAL | 2025 BUDGET | 2025 YTD 06/30/25 | 2025 PROJ | 2026 BUDGET | % Change 2025/26 |
|-------------------------|-------------------------|-------------|-------------|-------------|-------------|-------------------|-----------|-------------|------------------|
| SOURCE OF SUPPLY | | | | | | | | | |
| OPERATIONS | | | | | | | | | |
| 611-0100-800.01-20 | HOURLY/NON-REP | | | 0 | 0 | 0 | | | 0.00% |
| 611-0100-800.01-21 | HOURLY OVERTIME/NON-REP | | | 0 | 0 | 0 | | | 0.00% |
| 611-0100-800.01-31 | FICA | | | 0 | 0 | 0 | | | 0.00% |
| 611-0100-800.01-32 | WI RETIREMENT | | | 0 | 0 | 0 | | | 0.00% |
| 611-0100-800.01-51 | MEDICAL INSURANCE | | | 0 | 0 | 0 | | | 0.00% |
| 611-0100-800.01-52 | DENTAL INSURANCE | | | 0 | 0 | 0 | | | 0.00% |
| 611-0100-800.01-53 | GROUP LIFE/DISAB INS | | | 0 | 0 | 0 | | | 0.00% |
| 611-0100-800.02-23 | SEWER & WATER | 760,752 | 907,814 | 1,077,040 | 930,000 | 503,476 | 1,027,945 | 1,010,000 | 8.60% |
| 611-0100-800.03-20 | SUBSCRIPTION & DUES | | | | | | 3,278 | 3,500 | 100.00% |
| 611-0100-800.03-40 | OPERATING SUPPLIES | 3,230 | 516 | 521 | 600 | 183 | 530 | 600 | 0.00% |
| 611-0100-800.03-97 | RISK MANAGEMENT | 2,786 | 2,792 | 3,308 | 3,000 | 0 | 0 | 0 | (100.00%) |
| Subtotal: | | 766,768 | 911,122 | 1,080,869 | 933,600 | 503,659 | 1,031,753 | 1,014,100 | 8.62% |

MAINTENANCE OF WELLS

| | | | | | | | | | |
|--------------------|--------------------------|---|---------|--------|---------|-------|--------|---------|---------|
| 611-0100-814.01-20 | HOURLY/NON-REPRESENTED | | 584 | 789 | 298 | 229 | 541 | 297 | (0.34%) |
| 611-0100-814.01-21 | HOURLY OVERTIME/NON-REPR | | 1,053 | 760 | 656 | 0 | | 683 | 4.12% |
| 611-0100-814.01-31 | FICA | | 0 | 0 | 0 | 16 | 38 | | 0.00% |
| 611-0100-814.01-32 | WI RETIREMENT | | 0 | 0 | 0 | 16 | 38 | | 0.00% |
| 611-0100-814.01-51 | MEDICAL INSURANCE | | 0 | 0 | 0 | 71 | 168 | | 0.00% |
| 611-0100-814.01-52 | DENTAL INSURANCE | | 0 | 0 | 0 | 3 | 7 | | 0.00% |
| 611-0100-814.01-53 | GROUP LIFE/DISAB INS | | 0 | 0 | 0 | 3 | 7 | | 0.00% |
| 611-0100-814.02-10 | PROF SERVICE/CONTRACTED | | 234,990 | 33,275 | 231,000 | 6,976 | 90,000 | 231,000 | 0.00% |
| 611-0100-814.03-40 | OPERATING SUPPLIES | | 0 | 0 | 0 | 0 | | | 0.00% |
| 611-0100-814.09-61 | REALLOCATIONS | | 168 | 133 | 0 | 0 | | | 0.00% |
| Subtotal: | | 0 | 236,795 | 34,957 | 231,954 | 7,314 | 90,799 | 231,980 | 0.01% |

MAINTENANCE OF SUPPLY MAINS

| | | | | | | | | | |
|--------------------|--------------------------|---|---|---|---|---|-------|---|-------|
| 611-0100-816.01-20 | HOURLY/NON-REPRESENTED | | 0 | 0 | 0 | 0 | | | 0.00% |
| 611-0100-816.01-21 | HOURLY OVERTIME/NON-REPR | | 0 | 0 | 0 | 0 | | | 0.00% |
| 611-0100-816.01-31 | FICA | | 0 | 0 | 0 | 0 | | | 0.00% |
| 611-0100-816.01-32 | WI RETIREMENT | | 0 | 0 | 0 | 0 | | | 0.00% |
| 611-0100-816.01-51 | MEDICAL INSURANCE | | 0 | 0 | 0 | 0 | | | 0.00% |
| 611-0100-816.01-52 | DENTAL INSURANCE | | 0 | 0 | 0 | 0 | | | 0.00% |
| 611-0100-816.01-53 | GROUP LIFE/DISAB INS | | 0 | 0 | 0 | 0 | | | 0.00% |
| 611-0100-816.03-40 | OPERATING SUPPLIES | | 0 | 0 | 0 | 0 | | | 0.00% |
| 611-0100-816.03-53 | EQUIPMENT MAINTENANCE | | | | 0 | 0 | 8,500 | 0 | 0.00% |
| 611-0100-816.09-61 | REALLOCATIONS | | 0 | 0 | 0 | 0 | 8,500 | 0 | 0.00% |
| Subtotal: | | 0 | 0 | 0 | 0 | 0 | 8,500 | 0 | 0.00% |

TOTAL SOURCE OF SUPPLY **766,768** **1,147,917** **1,115,826** **1,165,554** **510,973** **1,131,052** **1,246,080** **6.91%**

EXPENDITURES: (cont.)

| ACCOUNT NUMBER | OBJECT | 2022 ACTUAL | 2023 ACTUAL | 2024 ACTUAL | 2025 BUDGET | 2025 YTD 06/30/25 | 2025 PROJ | 2026 BUDGET | % Change 2025/26 |
|---|---------------------------|----------------|----------------|----------------|----------------|----------------------|----------------|----------------|---------------------|
| PUMPING | | | | | | | | | |
| PUMPING OPERATIONS | | | | | | | | | |
| 611-0200-820.01-20 | HOURLY/NON-REPRESENTED | 40,910 | 45,254 | 53,072 | 53,193 | 18,884 | 37,617 | 53,153 | (0.08%) |
| 611-0200-820.01-21 | HOURLY OVERTIME/NON-REPR | 10,705 | 9,703 | 11,603 | 15,148 | 5,518 | 11,215 | 15,772 | 4.12% |
| 611-0200-820.01-31 | FICA | | 0 | 0 | 0 | 1,738 | 3,475 | | 0.00% |
| 611-0200-820.01-32 | WI RETIREMENT | | 0 | 0 | 0 | 1,684 | 3,363 | | 0.00% |
| 611-0200-820.01-51 | MEDICAL INSURANCE | | 0 | 0 | 0 | 5,930 | 11,783 | | 0.00% |
| 611-0200-820.01-52 | DENTAL INSURANCE | | 0 | 0 | 0 | 283 | 565 | | 0.00% |
| 611-0200-820.01-53 | GROUP LIFE/DISAB INS | | 0 | 0 | 0 | 122 | 232 | | 0.00% |
| 611-0200-820.02-21 | ELECTRICITY | 221,669 | 250,952 | 262,381 | 230,000 | 120,455 | 220,000 | 240,000 | 4.35% |
| 611-0200-820.02-22 | NATURAL GAS | 121 | 120 | 121 | 150 | 60 | 120 | 150 | 0.00% |
| 611-0200-820.02-24 | TELEPHONE / ALARM SYSTEMS | 761 | 768 | 441 | 800 | 0 | 500 | 800 | 0.00% |
| 611-0200-820.03-40 | OPERATING SUPPLIES | | 0 | 0 | 0 | 0 | | | 0.00% |
| 611-0200-820.09-61 | REALLOCATIONS | 6,090 | 5,651 | 5,564 | 0 | 0 | | | 0.00% |
| | Subtotal: | 280,256 | 312,448 | 333,182 | 299,291 | 154,674 | 288,870 | 309,875 | 3.54% |
| MAINTENANCE OF PUMPING STRUCTURES AND IMPROVEMENTS | | | | | | | | | |
| 611-0200-831.01-20 | HOURLY/NON-REPRESENTED | | 169 | 0 | 103 | 0 | | 99 | (3.88%) |
| 611-0200-831.01-21 | HOURLY OVERTIME/NON-REPR | | 0 | 0 | 44 | 0 | | 45 | 2.27% |
| 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 | | | 0.00% |
| 611-0200-831.02-10 | PROF SERVICE/CONTRACTED | | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| 611-0200-831.02-41 | BUILDING REPAIR & MAINT | 910 | 740 | 1,185 | 1,000 | 560 | 900 | 1,000 | 0.00% |
| 611-0200-831.03-40 | OPERATING SUPPLIES | | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| 611-0200-831.09-61 | REALLOCATIONS | | 17 | 0 | 0 | 0 | | | 0.00% |
| | Subtotal: | 910 | 926 | 1,185 | 1,147 | 560 | 900 | 1,144 | (0.26%) |
| MAINTENANCE OF PUMPING EQUIPMENT | | | | | | | | | |
| 611-0200-833.01-20 | HOURLY/NON-REPRESENTED | 1,517 | 908 | 703 | 1,389 | 0 | | 1,388 | (0.07%) |
| 611-0200-833.01-21 | HOURLY OVERTIME/NON-REPR | 243 | 156 | 855 | 396 | 228 | 539 | 412 | 4.04% |
| 611-0200-833.01-31 | FICA | | 0 | 0 | 0 | 16 | 38 | | 0.00% |
| 611-0200-833.01-32 | WI RETIREMENT | | 0 | 0 | 0 | 16 | 38 | | 0.00% |
| 611-0200-833.01-51 | MEDICAL INSURANCE | | 0 | 0 | 0 | 68 | 161 | | 0.00% |
| 611-0200-833.01-52 | DENTAL INSURANCE | | 0 | 0 | 0 | 3 | 7 | | 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 | | 3,336 | 1,971 | 5,000 | 0 | 1,500 | 5,000 | 0.00% |
| 611-0200-833.02-14 | GENERAL ENGINEERING | | 0 | 0 | 0 | 0 | | | 0.00% |
| 611-0200-833.03-53 | EQUIPMENT MAINTENANCE | 12,547 | 895 | 929 | 110,000 | 29,794 | 90,000 | 30,000 | (72.73%) |
| 611-0200-833.09-61 | REALLOCATIONS | 208 | 109 | 134 | 0 | 0 | | | 0.00% |
| | Subtotal: | 14,515 | 5,404 | 4,592 | 116,785 | 30,125 | 92,283 | 36,800 | (68.49%) |
| TOTAL PUMPING | | 295,681 | 318,778 | 338,959 | 417,223 | 185,359 | 382,053 | 347,819 | (16.63%) |

EXPENDITURES: (cont.)

| ACCOUNT NUMBER | OBJECT | 2022 ACTUAL | 2023 ACTUAL | 2024 ACTUAL | 2025 BUDGET | 2025 YTD 06/30/25 | 2025 PROJ | 2026 BUDGET | % Change 2025/26 |
|-------------------|--------|----------------|----------------|----------------|----------------|----------------------|--------------|----------------|---------------------|
|-------------------|--------|----------------|----------------|----------------|----------------|----------------------|--------------|----------------|---------------------|

MAINTENANCE OF TREATMENT STRUCTURES & IMPROVEMENTS
TREATMENT
TREATMENT OPERATIONS

| | | | | | | | | | |
|--------------------|--------------------------|---------|---------|---------|---------|---------|---------|---------|---------|
| 611-0300-840.01-20 | HOURLY/NON-REPRESENTED | 41,535 | 45,760 | 50,957 | 53,445 | 17,296 | 33,864 | 53,401 | (0.08%) |
| 611-0300-840.01-21 | HOURLY OVERTIME/NON-REPR | 9,664 | 11,530 | 10,666 | 15,159 | 5,360 | 10,034 | 15,783 | 4.12% |
| 611-0300-840.01-31 | FICA | | 0 | 0 | 0 | 1,616 | 3,129 | | 0.00% |
| 611-0300-840.01-32 | WI RETIREMENT | | 0 | 0 | 0 | 1,564 | 3,025 | | 0.00% |
| 611-0300-840.01-51 | MEDICAL INSURANCE | | 0 | 0 | 0 | 5,457 | 10,424 | | 0.00% |
| 611-0300-840.01-52 | DENTAL INSURANCE | | 0 | 0 | 0 | 260 | 499 | | 0.00% |
| 611-0300-840.01-53 | GROUP LIFE/DISAB INS | | 0 | 0 | 0 | 99 | 177 | | 0.00% |
| 611-0300-840.02-10 | PROF SERVICE/CONTRACTED | 4,017 | 38,245 | 17,529 | 13,500 | 4,214 | 9,000 | 30,000 | 122.22% |
| 611-0300-840.02-21 | ELECTRICITY | | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| 611-0300-840.02-22 | NATURAL GAS | 13,714 | 11,859 | 9,917 | 13,000 | 8,503 | 13,000 | 14,000 | 7.69% |
| 611-0300-840.02-23 | WATER/SEWER/STORM | 4,726 | 4,797 | 5,069 | 5,100 | 2,733 | 5,541 | 5,600 | 9.80% |
| 611-0300-840.02-24 | TELEPHONE | 921 | 927 | 543 | 950 | 0 | 500 | 950 | 0.00% |
| 611-0300-840.02-34 | SITE MAINTENANCE | | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| 611-0300-840.02-46 | UNIFORM RENTAL | 475 | 1,220 | 1,503 | 600 | 141 | 300 | 600 | 0.00% |
| 611-0300-840.03-20 | SUBSCRIPTION & DUES | | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| 611-0300-840.03-35 | TRAINING | 235 | 180 | 76 | 850 | 45 | 200 | 850 | 0.00% |
| 611-0300-840.03-40 | OPERATING SUPPLIES | 3,500 | 4,121 | 3,790 | 4,000 | 1,957 | 3,900 | 4,000 | 0.00% |
| 611-0300-840.03-46 | UNIFORM ALLOWANCE | 150 | 0 | 150 | 200 | 0 | 200 | 200 | 0.00% |
| 611-0300-840.03-94 | SALT | 517,671 | 726,966 | 550,602 | 546,000 | 257,904 | 549,981 | 527,000 | (3.48%) |
| 611-0300-840.03-95 | CHLORINE | 10,384 | 12,437 | 11,736 | 12,000 | 6,799 | 11,800 | 13,000 | 8.33% |
| 611-0300-840.03-96 | SODIUM SILICATE | 26,272 | 43,949 | 38,622 | 26,000 | 22,866 | 41,500 | 35,000 | 34.62% |
| 611-0300-840.08-19 | CAP IMPR BUILDING & LAND | | 0 | 0 | 0 | 0 | | | 0.00% |
| 611-0300-840.09-61 | REALLOCATIONS | 6,041 | 5,890 | 5,302 | 0 | 0 | | | 0.00% |
| | Subtotal: | 639,305 | 907,881 | 706,462 | 690,804 | 336,814 | 697,074 | 700,384 | 1.39% |

MAINTENANCE OF TREATMENT STRUCTURES & IMPROVEMENTS

| | | | | | | | | | |
|--------------------|--------------------------|--------|--------|--------|--------|-------|--------|--------|---------|
| 611-0300-851.01-20 | HOURLY/NON-REPRESENTED | 7,593 | 10,173 | 6,817 | 10,173 | 3,048 | 5,805 | 10,164 | (0.09%) |
| 611-0300-851.01-21 | HOURLY OVERTIME/NON-REPR | 977 | 1,597 | 1,511 | 1,817 | 954 | 2,255 | 1,891 | 4.07% |
| 611-0300-851.01-31 | FICA | | 0 | 0 | 0 | 286 | 572 | | 0.00% |
| 611-0300-851.01-32 | WI RETIREMENT | | 0 | 0 | 0 | 278 | 560 | | 0.00% |
| 611-0300-851.01-51 | MEDICAL INSURANCE | | 0 | 0 | 0 | 1,109 | 2,323 | | 0.00% |
| 611-0300-851.01-52 | DENTAL INSURANCE | | 0 | 0 | 0 | 54 | 113 | | 0.00% |
| 611-0300-851.01-53 | GROUP LIFE/DISAB INS | | 0 | 0 | 0 | 26 | 57 | | 0.00% |
| 611-0300-851.02-10 | PROF SERVICE/CONTRACTED | 314 | 1,165 | 2,003 | 1,500 | 600 | 1,200 | 1,500 | 0.00% |
| 611-0300-851.02-41 | BUILDING REPAIR & MAINT | 6,480 | 13,612 | 5,324 | 6,000 | 3,112 | 5,800 | 6,000 | 0.00% |
| 611-0300-851.03-40 | OPERATING SUPPLIES | | 0 | 159 | 700 | 0 | 200 | 700 | 0.00% |
| 611-0300-851.03-53 | EQUIPMENT MAINTENANCE | 2,473 | 3,657 | 4,829 | 3,400 | 0 | 1,500 | 3,500 | 2.94% |
| 611-0300-851.09-61 | REALLOCATIONS | 1,011 | 1,210 | 717 | 0 | 0 | | | 0.00% |
| | Subtotal: | 18,848 | 31,414 | 21,360 | 23,590 | 9,467 | 20,385 | 23,755 | 0.70% |

EXPENDITURES: (cont.)

| ACCOUNT NUMBER | OBJECT | 2022 ACTUAL | 2023 ACTUAL | 2024 ACTUAL | 2025 BUDGET | 2025 YTD 06/30/25 | 2025 PROJ | 2026 BUDGET | % Change 2025/26 |
|---|--------------------------|----------------|------------------|----------------|----------------|----------------------|----------------|----------------|---------------------|
| MAINTENANCE OF TREATMENT EQUIPMENT | | | | | | | | | |
| 611-0300-853.01-20 | HOURLY/NON-REPRESENTED | 1,835 | 3,607 | 4,179 | 3,374 | 207 | 489 | 3,372 | (0.06%) |
| 611-0300-853.01-21 | HOURLY OVERTIME/NON-REPR | 3,869 | 3,088 | 6,186 | 5,606 | 1,253 | 2,829 | 5,837 | 4.12% |
| 611-0300-853.01-31 | FICA | | 0 | 0 | 0 | 103 | 236 | | 0.00% |
| 611-0300-853.01-32 | WI RETIREMENT | | 0 | 0 | 0 | 99 | 227 | | 0.00% |
| 611-0300-853.01-51 | MEDICAL INSURANCE | | 0 | 0 | 0 | 327 | 733 | | 0.00% |
| 611-0300-853.01-52 | DENTAL INSURANCE | | 0 | 0 | 0 | 16 | 35 | | 0.00% |
| 611-0300-853.01-53 | GROUP LIFE/DISAB INS | | 0 | 0 | 0 | 2 | 5 | | 0.00% |
| 611-0300-853.02-10 | PROF SERVICE/CONTRACTED | 259 | 4,624 | 0 | 3,000 | 0 | 500 | 3,000 | 0.00% |
| 611-0300-853.02-14 | GENERAL ENGINEERING | | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| 611-0300-853.03-40 | OPERATING SUPPLIES | 13,709 | 177,382 | 195,034 | 15,000 | 0 | 4,000 | 15,000 | 0.00% |
| 611-0300-853.03-53 | EQUIPMENT MAINTENANCE | 15,899 | 108,984 | 24,351 | 52,500 | 14,078 | 42,000 | 42,500 | (19.05%) |
| 611-0300-853.09-61 | REALLOCATIONS | 673 | 688 | 892 | 0 | 0 | | | 0.00% |
| | Subtotal: | 36,244 | 298,373 | 230,641 | 79,480 | 16,085 | 51,054 | 69,709 | (12.29%) |
| | TOTAL TREATMENT | 694,397 | 1,237,668 | 958,463 | 793,874 | 362,366 | 768,513 | 793,848 | 0.00% |

TRANSMISSION & DISTRIBUTION EXPENSE

T & D OPERATIONS / STORAGE FACILITIES

| | | | | | | | | | |
|--------------------|--------------------------|---------|-------|-------|-------|-------|-------|-------|-------|
| 611-0400-861.01-20 | HOURLY/NON-REPRESENTED | | 0 | 260 | 0 | 0 | | | 0.00% |
| 611-0400-861.01-21 | HOURLY OVERTIME/NON-REPR | | 0 | 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 | | 0 | 0 | 0 | 0 | | | 0.00% |
| 611-0400-861.02-21 | ELECTRICITY | 4,274 | 4,708 | 4,070 | 5,000 | 2,585 | 4,700 | 5,000 | 0.00% |
| 611-0400-861.03-40 | OPERATING SUPPLIES | 148 | 99 | 215 | 400 | 0 | 200 | 400 | 0.00% |
| 611-0400-861.03-53 | EQUIPMENT MAINTENANCE | | 1,062 | 0 | 500 | 0 | 0 | 500 | 0.00% |
| 611-0400-861.09-61 | REALLOCATIONS | 104,495 | 0 | 22 | 0 | 0 | | | 0.00% |
| | Subtotal: | 108,917 | 5,869 | 4,568 | 5,900 | 2,585 | 4,900 | 5,900 | 0.00% |

EXPENDITURES: (cont.)

| ACCOUNT NUMBER | OBJECT | 2022 ACTUAL | 2023 ACTUAL | 2024 ACTUAL | 2025 BUDGET | 2025 YTD 06/30/25 | 2025 PROJ | 2026 BUDGET | % Change 2025/26 |
|--|--------------------------|----------------|----------------|----------------|----------------|----------------------|--------------|----------------|---------------------|
| T & D OPERATIONS / LINES EXPENSE | | | | | | | | | |
| 611-0400-862.01-20 | HOURLY/NON-REPRESENTED | 1,555 | 108,711 | 54,314 | 125,498 | 14,086 | 28,848 | 125,395 | (0.08%) |
| 611-0400-862.01-21 | HOURLY OVERTIME/NON-REPR | | 726 | 900 | 1,768 | 252 | 99 | 1,840 | 4.07% |
| 611-0400-862.01-22 | HOURLY NON-REP P.T. | | 0 | 0 | 0 | 0 | | | 0.00% |
| 611-0400-862.01-31 | FICA | | 0 | 0 | 0 | 1,089 | 2,229 | | 0.00% |
| 611-0400-862.01-32 | WI RETIREMENT | | 0 | 0 | 0 | 984 | 1,983 | | 0.00% |
| 611-0400-862.01-51 | MEDICAL INSURANCE | | 0 | (457) | 0 | 2,984 | 5,302 | | 0.00% |
| 611-0400-862.01-52 | DENTAL INSURANCE | | 0 | 457 | 0 | 145 | 255 | | 0.00% |
| 611-0400-862.01-53 | GROUP LIFE/DISAB INS | | 0 | 0 | 0 | 63 | 99 | | 0.00% |
| 611-0400-862.01-97 | UNEMPLOYMENT COMP | | 0 | 0 | 0 | 0 | | | 0.00% |
| 611-0400-862.02-10 | PROF SERVICE/CONTRACTED | | 0 | 0 | 0 | 0 | | | 0.00% |
| 611-0400-862.03-40 | OPERATING SUPPLIES | | 0 | 0 | 0 | 0 | | | 0.00% |
| 611-0400-862.09-61 | REALLOCATIONS | 12,513 | 11,752 | 4,750 | 0 | 0 | | | 0.00% |
| | Subtotal: | 14,068 | 121,189 | 59,964 | 127,266 | 19,603 | 38,815 | 127,235 | (0.02%) |
| T & D OPERATIONS / METER EXPENSE | | | | | | | | | |
| 611-0400-863.01-20 | HOURLY/NON-REPRESENTED | 30,932 | 36,334 | 29,540 | 49,277 | 42,671 | 97,902 | 49,236 | (0.08%) |
| 611-0400-863.01-21 | HOURLY OVERTIME/NON-REPR | 373 | 586 | 136 | 580 | 212 | 499 | 604 | 4.14% |
| 611-0400-863.01-22 | HOURLY NON-REP P.T. | | 0 | (68) | 0 | 0 | | | 0.00% |
| 611-0400-863.01-31 | FICA | | 0 | 0 | 0 | 3,105 | 7,129 | | 0.00% |
| 611-0400-863.01-32 | WI RETIREMENT | | 0 | 0 | 0 | 2,865 | 6,566 | | 0.00% |
| 611-0400-863.01-51 | MEDICAL INSURANCE | | 0 | 0 | 0 | 10,261 | 23,507 | | 0.00% |
| 611-0400-863.01-52 | DENTAL INSURANCE | | 0 | 0 | 0 | 489 | 1,097 | | 0.00% |
| 611-0400-863.01-53 | GROUP LIFE/DISAB INS | | 0 | 0 | 0 | 263 | 598 | | 0.00% |
| 611-0400-863.02-10 | PROF SERVICE/CONTRACTED | | 0 | 0 | 0 | 0 | | | 0.00% |
| 611-0400-863.02-24 | TELEPHONE | | 0 | 0 | 0 | 0 | | | 0.00% |
| 611-0400-863.03-40 | OPERATING SUPPLIES | | 0 | 0 | 0 | 0 | | | 0.00% |
| 611-0400-863.03-48 | CLAIMS/DAMAGES | | 0 | 0 | 0 | 0 | | | 0.00% |
| 611-0400-863.09-61 | REALLOCATIONS | (2,090) | (1,959) | 2,072 | 0 | 0 | | | 0.00% |
| | Subtotal: | 29,215 | 34,961 | 31,680 | 49,857 | 59,866 | 137,298 | 49,840 | (0.03%) |
| T & D OPERATIONS / CUSTOMER INSTALLATIONS | | | | | | | | | |
| 611-0400-864.01-20 | HOURLY/NON-REPRESENTED | | 0 | 0 | 0 | 0 | | | 0.00% |
| 611-0400-864.01-21 | HOURLY OVERTIME/NON-REPR | | 0 | 0 | 0 | 0 | | | 0.00% |
| 611-0400-864.01-31 | FICA | | 0 | 0 | 0 | 0 | | | 0.00% |
| 611-0400-864.01-32 | WI RETIREMENT | | 0 | 0 | 0 | 0 | | | 0.00% |
| 611-0400-864.01-51 | MEDICAL INSURANCE | | 0 | 0 | 0 | 0 | | | 0.00% |
| 611-0400-864.01-52 | DENTAL INSURANCE | | 0 | 0 | 0 | 0 | | | 0.00% |
| 611-0400-864.01-53 | GROUP LIFE/DISAB INS | | 0 | 0 | 0 | 0 | | | 0.00% |
| 611-0400-864.03-40 | OPERATING SUPPLIES | | 0 | 0 | 0 | 0 | | | 0.00% |
| 611-0400-864.09-61 | REALLOCATIONS | | 0 | 0 | 0 | 0 | | | 0.00% |
| | Subtotal: | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |

EXPENDITURES: (cont.)

| ACCOUNT NUMBER | OBJECT | 2022 ACTUAL | 2023 ACTUAL | 2024 ACTUAL | 2025 BUDGET | 2025 YTD 06/30/25 | 2025 PROJ | 2026 BUDGET | % Change 2025/26 |
|---|--------------------------|----------------|----------------|----------------|----------------|----------------------|--------------|----------------|---------------------|
| MISCELLANEOUS T & D EXPENSE | | | | | | | | | |
| 611-0400-865.01-20 | HOURLY/NON-REPRESENTED | 12,712 | 26,085 | 29,082 | 22,331 | 7,521 | 15,869 | 22,312 | (0.09%) |
| 611-0400-865.01-21 | HOURLY OVERTIME/NON-REPR | 709 | 1,152 | 395 | 938 | 148 | 350 | 977 | 4.16% |
| 611-0400-865.01-22 | HOURLY NON-REP P.T. | | 0 | 0 | 0 | 0 | | | 0.00% |
| 611-0400-865.01-31 | FICA | | 0 | 0 | 0 | 565 | 1,198 | | 0.00% |
| 611-0400-865.01-32 | WI RETIREMENT | | 0 | 0 | 0 | 533 | 1,127 | | 0.00% |
| 611-0400-865.01-51 | MEDICAL INSURANCE | | 0 | 0 | 0 | 1,689 | 3,399 | | 0.00% |
| 611-0400-865.01-52 | DENTAL INSURANCE | | 0 | 0 | 0 | 81 | 163 | | 0.00% |
| 611-0400-865.01-53 | GROUP LIFE/DISAB INS | | 0 | 0 | 0 | 56 | 113 | | 0.00% |
| 611-0400-865.02-10 | PROF SERVICE/CONTRACTED | 3,366 | 8,326 | 37,113 | 50,000 | 15,310 | 35,000 | 47,000 | (6.00%) |
| 611-0400-865.02-14 | GENERAL ENGINEERING | 371 | 2,126 | 1,094 | 2,000 | 0 | 1,000 | 4,075 | 103.75% |
| 611-0400-865.02-21 | ELECTRICITY | | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| 611-0400-865.02-22 | NATURAL GAS | | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| 611-0400-865.02-24 | TELEPHONE | 6,667 | 6,185 | 7,368 | 6,500 | 3,496 | 6,500 | 7,000 | 7.69% |
| 611-0400-865.02-26 | GARBAGE COLLECTION | | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| 611-0400-865.02-46 | UNIFORM RENTAL | 5,132 | 5,166 | 5,449 | 5,400 | 3,341 | 5,950 | 6,000 | 11.11% |
| 611-0400-865.03-30 | MILEAGE/MEALS/LODGING | | 129 | 0 | 700 | 140 | 140 | 700 | 0.00% |
| 611-0400-865.03-35 | TRAINING | 550 | 2,081 | 710 | 1,500 | 180 | 1,000 | 1,500 | 0.00% |
| 611-0400-865.03-40 | OPERATING SUPPLIES | 3,887 | 10,871 | 6,336 | 7,500 | 4,243 | 7,300 | 17,500 | 133.33% |
| 611-0400-865.03-46 | UNIFORM ALLOWANCE | 936 | 1,050 | 899 | 1,200 | 200 | 1,200 | 1,200 | 0.00% |
| 611-0400-865.03-53 | EQUIPMENT MAINTENANCE | 1,418 | 2,846 | 1,474 | 3,450 | 255 | 1,000 | 3,500 | 1.45% |
| 611-0400-865.03-55 | VEHICLE MAINTENANCE | | 0 | 0 | 0 | 0 | | | 0.00% |
| 611-0400-865.03-93 | MEDICAL EXAMS | | 0 | 0 | 0 | 0 | | | 0.00% |
| 611-0400-865.09-61 | REALLOCATIONS | 1,584 | 2,301 | 2,536 | 0 | 0 | | | 0.00% |
| | Subtotal: | 37,332 | 68,318 | 92,456 | 101,519 | 37,758 | 81,309 | 111,764 | 10.09% |
| T & D MAINTENANCE OF STRUCTURES & IMPROVEMENTS | | | | | | | | | |
| 611-0400-871.01-20 | HOURLY/NON-REPRESENTED | | 0 | 0 | 0 | 0 | | | 0.00% |
| 611-0400-871.01-21 | HOURLY OVERTIME/NON-REPR | | 0 | 0 | 0 | 0 | | | 0.00% |
| 611-0400-871.01-31 | FICA | | 0 | 0 | 0 | 0 | | | 0.00% |
| 611-0400-871.01-32 | WI RETIREMENT | | 0 | 0 | 0 | 0 | | | 0.00% |
| 611-0400-871.01-51 | MEDICAL INSURANCE | | 0 | 0 | 0 | 0 | | | 0.00% |
| 611-0400-871.01-52 | DENTAL INSURANCE | | 0 | 0 | 0 | 0 | | | 0.00% |
| 611-0400-871.01-53 | GROUP LIFE/DISAB INS | | 0 | 0 | 0 | 0 | | | 0.00% |
| 611-0400-871.09-61 | REALLOCATIONS | | 0 | 0 | 0 | 0 | | | 0.00% |
| | Subtotal: | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |

EXPENDITURES: (cont.)

| ACCOUNT NUMBER | OBJECT | 2022 ACTUAL | 2023 ACTUAL | 2024 ACTUAL | 2025 BUDGET | 2025 YTD 06/30/25 | 2025 PROJ | 2026 BUDGET | % Change 2025/26 |
|--|--------------------------|----------------|----------------|----------------|----------------|----------------------|--------------|----------------|---------------------|
| T & D MAINTENANCE OF RESERVOIRS & TANKS | | | | | | | | | |
| 611-0400-872.01-20 | HOURLY/NON-REPRESENTED | 4,353 | 4,877 | 4,762 | 5,607 | 1,728 | 3,545 | 5,603 | (0.07%) |
| 611-0400-872.01-21 | HOURLY OVERTIME/NON-REPR | 189 | 1,040 | 1,418 | 835 | 240 | 570 | 869 | 4.07% |
| 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 | 140 | 293 | | 0.00% |
| 611-0400-872.01-32 | WI RETIREMENT | | 0 | 0 | 0 | 135 | 281 | | 0.00% |
| 611-0400-872.01-51 | MEDICAL INSURANCE | | 0 | 0 | 0 | 452 | 915 | | 0.00% |
| 611-0400-872.01-52 | DENTAL INSURANCE | | 0 | 0 | 0 | 22 | 45 | | 0.00% |
| 611-0400-872.01-53 | GROUP LIFE/DISAB INS | | 0 | 0 | 0 | 11 | 19 | | 0.00% |
| 611-0400-872.02-10 | PROF SERVICE/CONTRACTED | 9,862 | 28,700 | 1,680 | 12,500 | 0 | 4,000 | 17,500 | 40.00% |
| 611-0400-872.02-14 | GENERAL ENGINEERING | | 0 | 0 | 0 | 0 | | | 0.00% |
| 611-0400-872.02-40 | REPAIR/MAINT SERV/OTHER | 6,585 | 0 | 0 | 7,500 | 231 | 500 | 7,500 | 0.00% |
| 611-0400-872.09-61 | REALLOCATIONS | 536 | 608 | 532 | 0 | 0 | | | 0.00% |
| | Subtotal: | 21,525 | 35,225 | 8,392 | 26,442 | 2,959 | 10,168 | 31,472 | 19.02% |

MAINTENANCE OF MAINS

| | | | | | | | | | |
|--------------------|--------------------------|--------|---------|---------|---------|--------|---------|---------|---------|
| 611-0400-873.01-20 | HOURLY/NON-REPRESENTED | 27,555 | 33,778 | 73,154 | 40,890 | 16,634 | 25,319 | 40,856 | (0.08%) |
| 611-0400-873.01-21 | HOURLY OVERTIME/NON-REPR | 6,143 | 1,709 | 8,047 | 8,658 | 5,283 | 10,048 | 9,015 | 4.12% |
| 611-0400-873.01-22 | HOURLY NON-REP P.T. | | 0 | 0 | 0 | 0 | | | 0.00% |
| 611-0400-873.01-25 | OVERTIME-UNION | 2,412 | | 0 | 0 | 0 | | | 0.00% |
| 611-0400-873.01-31 | FICA | | 0 | 0 | 0 | 1,581 | 2,527 | | 0.00% |
| 611-0400-873.01-32 | WI RETIREMENT | | 0 | 0 | 0 | 1,508 | 2,423 | | 0.00% |
| 611-0400-873.01-51 | MEDICAL INSURANCE | | 0 | 0 | 0 | 4,087 | 7,200 | | 0.00% |
| 611-0400-873.01-52 | DENTAL INSURANCE | | 0 | 0 | 0 | 192 | 340 | | 0.00% |
| 611-0400-873.01-53 | GROUP LIFE/DISAB INS | | 0 | 0 | 0 | 103 | 135 | | 0.00% |
| 611-0400-873.02-10 | PROF SERVICE/CONTRACTED | 4,322 | 10,425 | 147,390 | 50,000 | 9,149 | 32,500 | 50,000 | 0.00% |
| 611-0400-873.02-14 | GENERAL ENGINEERING | | 0 | 0 | 0 | 0 | | | 0.00% |
| 611-0400-873.02-34 | SITE MAINTENANCE | 6,070 | 26,067 | 30,569 | 28,000 | 1,795 | 25,000 | 30,000 | 7.14% |
| 611-0400-873.03-40 | OPERATING SUPPLIES | 41,954 | 71,346 | 64,947 | 50,000 | 1,984 | 40,000 | 62,000 | 24.00% |
| 611-0400-873.09-61 | REALLOCATIONS | 3,976 | 3,649 | 7,100 | 0 | 0 | | | 0.00% |
| | Subtotal: | 92,432 | 146,974 | 331,208 | 177,548 | 42,316 | 145,492 | 191,871 | 8.07% |

EXPENDITURES: (cont.)

| ACCOUNT NUMBER | OBJECT | 2022 ACTUAL | 2023 ACTUAL | 2024 ACTUAL | 2025 BUDGET | 2025 YTD 06/30/25 | 2025 PROJ | 2026 BUDGET | % Change 2025/26 |
|--------------------------------|--------------------------|----------------|----------------|----------------|----------------|----------------------|--------------|----------------|---------------------|
| MAINTENANCE OF SERVICES | | | | | | | | | |
| 611-0400-874.01-20 | HOURLY/NON-REPRESENTED | 11,231 | 17,041 | 18,258 | 21,438 | 6,659 | 11,939 | 21,420 | (0.08%) |
| 611-0400-874.01-21 | HOURLY OVERTIME/NON-REPR | 455 | 2,292 | 2,240 | 2,071 | 838 | 1,187 | 2,156 | 4.10% |
| 611-0400-874.01-22 | HOURLY NON-REP P.T. | | 0 | 0 | 0 | 0 | | | 0.00% |
| 611-0400-874.01-31 | FICA | | 0 | 0 | 0 | 527 | 915 | | 0.00% |
| 611-0400-874.01-32 | WI RETIREMENT | | 0 | 0 | 0 | 519 | 908 | | 0.00% |
| 611-0400-874.01-51 | MEDICAL INSURANCE | | 0 | 0 | 0 | 1,949 | 3,654 | | 0.00% |
| 611-0400-874.01-52 | DENTAL INSURANCE | | 0 | 0 | 0 | 93 | 175 | | 0.00% |
| 611-0400-874.01-53 | GROUP LIFE/DISAB INS | | 0 | 0 | 0 | 37 | 71 | | 0.00% |
| 611-0400-874.02-10 | PROF SERVICE/CONTRACTED | 3,906 | 11,132 | 34,500 | 18,600 | 3,089 | 10,000 | 18,600 | 0.00% |
| 611-0400-874.02-34 | SITE MAINTENANCE | 216 | 0 | 0 | 0 | 0 | | | 0.00% |
| 611-0400-874.03-40 | OPERATING SUPPLIES | 10,869 | 16,887 | 10,453 | 10,000 | 215 | 9,500 | 10,000 | 0.00% |
| 611-0400-874.09-61 | REALLOCATIONS | 1,379 | 1,988 | 1,764 | 0 | 0 | | | 0.00% |
| | Subtotal: | 28,056 | 49,340 | 67,214 | 52,109 | 13,926 | 38,349 | 52,176 | 0.13% |
| MAINTENANCE OF METERS | | | | | | | | | |
| 611-0400-875.01-20 | HOURLY/NON-REPRESENTED | 15,449 | 12,688 | 17,200 | 15,383 | 13,966 | 31,477 | 15,371 | (0.08%) |
| 611-0400-875.01-21 | HOURLY OVERTIME/NON-REPR | 86 | 0 | 80 | 65 | 287 | 480 | 68 | 4.62% |
| 611-0400-875.01-31 | FICA | | 0 | 0 | 0 | 1,058 | 2,375 | | 0.00% |
| 611-0400-875.01-32 | WI RETIREMENT | | 0 | 0 | 0 | 991 | 2,222 | | 0.00% |
| 611-0400-875.01-51 | MEDICAL INSURANCE | | 0 | 0 | 0 | 2,326 | 4,935 | | 0.00% |
| 611-0400-875.01-52 | DENTAL INSURANCE | | 0 | 0 | 0 | 114 | 241 | | 0.00% |
| 611-0400-875.01-53 | GROUP LIFE/DISAB INS | | 0 | 0 | 0 | 93 | 210 | | 0.00% |
| 611-0400-875.02-10 | PROF SERVICE/CONTRACTED | 175 | 0 | 403 | 1,000 | 0 | 200 | 1,000 | 0.00% |
| 611-0400-875.03-40 | OPERATING SUPPLIES | 6,219 | 5,124 | 9,245 | 20,000 | 32,856 | 10,000 | 20,000 | 0.00% |
| 611-0400-875.09-61 | REALLOCATIONS | (1,022) | (673) | 1,209 | 0 | 0 | | | 0.00% |
| | Subtotal: | 20,907 | 17,139 | 28,137 | 36,448 | 51,691 | 52,140 | 36,439 | (0.02%) |
| MAINTENANCE OF HYDRANTS | | | | | | | | | |
| 611-0400-876.01-20 | HOURLY/NON-REPRESENTED | 56,705 | 43,275 | 75,143 | 59,598 | 13,836 | 21,459 | 59,549 | (0.08%) |
| 611-0400-876.01-21 | HOURLY OVERTIME/NON-REPR | 97 | 541 | 264 | 363 | 52 | 123 | 378 | 4.13% |
| 611-0400-876.01-22 | HOURLY NON-REP P.T. | | 0 | 0 | 9,000 | 0 | | 9,000 | 0.00% |
| 611-0400-876.01-31 | FICA | | 0 | 0 | 689 | 961 | 1,484 | 689 | 0.00% |
| 611-0400-876.01-32 | WI RETIREMENT | | 0 | 0 | 0 | 938 | 1,437 | | 0.00% |
| 611-0400-876.01-51 | MEDICAL INSURANCE | | 0 | 0 | 0 | 3,954 | 5,408 | | 0.00% |
| 611-0400-876.01-52 | DENTAL INSURANCE | | 0 | 0 | 0 | 189 | 253 | | 0.00% |
| 611-0400-876.01-53 | GROUP LIFE/DISAB INS | | 0 | 0 | 0 | 68 | 106 | | 0.00% |
| 611-0400-876.02-10 | PROF SERVICE/CONTRACTED | 15,990 | 16,313 | 22,364 | 18,000 | 825 | 2,000 | 18,000 | 0.00% |
| 611-0400-876.02-34 | SITE MAINTENANCE | | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| 611-0400-876.03-40 | OPERATING SUPPLIES | 8,609 | 31,258 | 16,626 | 14,000 | 9,297 | 14,000 | 15,400 | 10.00% |
| 611-0400-876.09-61 | REALLOCATIONS | 6,702 | 4,505 | 6,488 | 0 | 0 | | | 0.00% |
| | Subtotal: | 88,103 | 95,892 | 120,885 | 101,650 | 30,120 | 46,270 | 103,016 | 1.34% |

EXPENDITURES: (cont.)

| ACCOUNT NUMBER | OBJECT | 2022 ACTUAL | 2023 ACTUAL | 2024 ACTUAL | 2025 BUDGET | 2025 YTD 06/30/25 | 2025 PROJ | 2026 BUDGET | % Change 2025/26 |
|---|------------------------------|----------------|----------------|----------------|----------------|----------------------|----------------|----------------|---------------------|
| MAINTENANCE OF MISCELLANEOUS PLANT | | | | | | | | | |
| 611-0400-878.01-20 | HOURLY/NON-REPRESENTED | | 0 | 0 | 0 | 0 | | | 0.00% |
| 611-0400-878.01-21 | HOURLY OVERTIME/NON-REPR | | 0 | 0 | 0 | 0 | | | 0.00% |
| 611-0400-878.01-31 | FICA | | 0 | 0 | 0 | 0 | | | 0.00% |
| 611-0400-878.01-32 | WI RETIREMENT | | 0 | 0 | 0 | 0 | | | 0.00% |
| 611-0400-878.01-51 | MEDICAL INSURANCE | | 0 | 0 | 0 | 0 | | | 0.00% |
| 611-0400-878.01-52 | DENTAL INSURANCE | | 0 | 0 | 0 | 0 | | | 0.00% |
| 611-0400-878.01-53 | GROUP LIFE/DISAB INS | | 0 | 0 | 0 | 0 | | | 0.00% |
| 611-0400-878.09-61 | REALLOCATIONS | | 0 | 0 | 0 | 0 | | | 0.00% |
| | Subtotal: | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| | TOTAL T&D EXPENSE | 440,555 | 574,907 | 744,502 | 678,739 | 260,824 | 554,741 | 709,713 | 4.56% |

CUSTOMER ACCOUNTS & COLLECTIONS

METER READING

| | | | | | | | | | |
|--------------------|--------------------------|--------|--------|--------|--------|--------|--------|--------|---------|
| 611-0500-902.01-20 | HOURLY/NON-REPRESENTED | 12,254 | 11,256 | 16,122 | 14,491 | 10,730 | 21,318 | 14,478 | (0.09%) |
| 611-0500-902.01-21 | HOURLY OVERTIME/NON-REPR | 22 | 0 | 24 | 10 | 0 | | 11 | 10.00% |
| 611-0500-902.01-31 | FICA | | 0 | 0 | 0 | 776 | 1,551 | | 0.00% |
| 611-0500-902.01-32 | WI RETIREMENT | | 0 | 0 | 0 | 751 | 1,494 | | 0.00% |
| 611-0500-902.01-51 | MEDICAL INSURANCE | | 0 | 0 | 0 | 3,540 | 6,725 | | 0.00% |
| 611-0500-902.01-52 | DENTAL INSURANCE | | 0 | 0 | 0 | 173 | 329 | | 0.00% |
| 611-0500-902.01-53 | GROUP LIFE/DISAB INS | | 0 | 0 | 0 | 64 | 111 | | 0.00% |
| 611-0500-902.02-11 | COMPUTER LICENSE & MAINT | 6,092 | 7,143 | 10,797 | 11,041 | 5,280 | 10,826 | 20,345 | 84.27% |
| 611-0500-902.03-40 | OPERATING SUPPLIES | | 0 | 138 | 100 | 0 | 100 | 100 | 0.00% |
| 611-0500-902.03-53 | EQUIPMENT MAINTENANCE | | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| 611-0500-902.08-15 | COMPUTER EQUIP | | 0 | 0 | 0 | 0 | | | 0.00% |
| 611-0500-902.09-61 | REALLOCATIONS | (820) | (597) | 1,130 | 0 | 0 | | | 0.00% |
| | Subtotal: | 17,548 | 17,802 | 28,211 | 25,642 | 21,314 | 42,454 | 34,934 | 36.24% |

EXPENDITURES: (cont.)

| ACCOUNT NUMBER | OBJECT | 2022 ACTUAL | 2023 ACTUAL | 2024 ACTUAL | 2025 BUDGET | 2025 YTD 06/30/25 | 2025 PROJ | 2026 BUDGET | % Change 2025/26 |
|-----------------------------|--|----------------|----------------|----------------|----------------|----------------------|----------------|----------------|---------------------|
| CUSTOMER COLLECTIONS | | | | | | | | | |
| 611-0500-903.01-20 | HOURLY/NON-REPRESENTED | 40,134 | 41,514 | 46,503 | 43,676 | 21,685 | 42,567 | 43,683 | 0.02% |
| 611-0500-903.01-21 | HOURLY OVERTIME/NON-REPR | 277 | 1,433 | 359 | 567 | 322 | 681 | 591 | 4.23% |
| 611-0500-903.01-22 | HOURLY NON-REP P.T. | | 0 | 0 | 720 | 0 | | 744 | 3.33% |
| 611-0500-903.01-31 | FICA | | 0 | 0 | 0 | 1,567 | 3,082 | | 0.00% |
| 611-0500-903.01-32 | WI RETIREMENT | | 0 | 0 | 0 | 1,530 | 3,004 | | 0.00% |
| 611-0500-903.01-51 | MEDICAL INSURANCE | | 0 | 0 | 0 | 7,076 | 13,631 | | 0.00% |
| 611-0500-903.01-52 | DENTAL INSURANCE | | 0 | 0 | 0 | 330 | 636 | | 0.00% |
| 611-0500-903.01-53 | GROUP LIFE/DISAB INS | | 0 | 0 | 0 | 154 | 291 | | 0.00% |
| 611-0500-903.02-10 | PROFESSIONAL SERVICES | 3,002 | 24 | 1,721 | 9,000 | 3,486 | 6,500 | 15,000 | 66.67% |
| 611-0500-903.02-11 | COMPUTER LICENSE & MAINT | 10,779 | 8,368 | 9,164 | 11,657 | 9,622 | 10,912 | 10,696 | (8.24%) |
| 611-0500-903.02-15 | LEGAL SERVICES | | 0 | 0 | 0 | 0 | | | 0.00% |
| 611-0500-903.02-40 | REPAIR/MAINT SERV/OTHER | 958 | 991 | 39 | 1,100 | 0 | 650 | 1,100 | 0.00% |
| 611-0500-903.03-09 | CREDIT CARD FEES | 12,761 | 14,641 | 16,369 | 16,000 | 6,481 | 16,981 | 18,000 | 12.50% |
| 611-0500-903.03-10 | OFFICE SUPPLIES | 549 | 319 | 2,785 | 4,750 | 1,402 | 3,275 | 4,750 | 0.00% |
| 611-0500-903.03-13 | COPY/PRINTING CHARGES | 351 | 1,689 | 1,800 | 1,800 | 1,392 | 1,500 | 1,800 | 0.00% |
| 611-0500-903.03-20 | SUBSCRIPTION & DUES | | 0 | 0 | 0 | 0 | | | 0.00% |
| 611-0500-903.03-30 | MILEAGE/MEALS/LODGING | | 0 | 0 | 100 | 0 | 0 | 100 | 0.00% |
| 611-0500-903.03-35 | TRAINING | | 0 | 0 | 100 | 0 | 0 | 100 | 0.00% |
| 611-0500-903.03-41 | POSTAGE/SHIPPING | 8,367 | 9,151 | 9,865 | 10,000 | 4,563 | 11,000 | 12,000 | 20.00% |
| 611-0500-903.03-90 | OTHER SUPPLIES & EXPENSE | | 0 | 0 | 0 | 0 | | | 0.00% |
| 611-0500-903.08-15 | COMPUTER EQUIP | | 0 | 0 | 0 | 0 | | | 0.00% |
| 611-0500-903.09-10 | TRANSFER TO GENERAL FUND | 26,193 | 22,769 | 16,171 | 17,500 | 0 | 17,500 | 20,000 | 14.29% |
| 611-0500-903.09-61 | REALLOCATION | | 0 | 0 | 0 | 0 | | | 0.00% |
| | Subtotal: | 103,371 | 100,899 | 104,775 | 116,970 | 59,610 | 132,210 | 128,564 | 9.91% |
| | TOTAL CUSTOMER ACCTS & COLLEC | 120,919 | 118,701 | 132,986 | 142,612 | 80,924 | 174,664 | 163,498 | 14.65% |

EXPENDITURES: (cont.)

| ACCOUNT NUMBER | OBJECT | 2022 ACTUAL | 2023 ACTUAL | 2024 ACTUAL | 2025 BUDGET | 2025 YTD 06/30/25 | 2025 PROJ | 2026 BUDGET | % Change 2025/26 |
|---|---------------------------------|----------------|----------------|----------------|----------------|----------------------|--------------|----------------|---------------------|
| ADMINISTRATIVE & GENERAL EXPENSE | | | | | | | | | |
| ADMINISTRATIVE EXPENSE | | | | | | | | | |
| 611-0500-920.01-10 | SALARIED | 131,817 | 137,041 | 163,727 | 219,239 | 100,034 | 196,222 | 219,966 | 0.33% |
| 611-0500-920.01-20 | HOURLY/NON-REPRESENTED | 31,618 | 45,683 | 33,545 | 43,240 | 16,126 | 32,658 | 41,101 | (4.95%) |
| 611-0500-920.01-21 | HOURLY OVERTIME/NON-REPR | 87 | 312 | 401 | 324 | 100 | 225 | 339 | 4.63% |
| 611-0500-920.01-22 | HOURLY NON-REP P.T. | | 0 | 0 | 0 | 0 | | | 0.00% |
| 611-0500-920.01-31 | FICA | | 0 | 0 | 0 | 8,520 | 16,735 | | 0.00% |
| 611-0500-920.01-32 | WI RETIREMENT | | 0 | 0 | 0 | 7,793 | 15,361 | | 0.00% |
| 611-0500-920.01-40 | PER DIEM | | 0 | 0 | 0 | 0 | | | 0.00% |
| 611-0500-920.01-51 | MEDICAL INSURANCE | | 0 | 0 | 0 | 26,067 | 50,764 | | 0.00% |
| 611-0500-920.01-52 | DENTAL INSURANCE | | 0 | 0 | 0 | 1,287 | 2,501 | | 0.00% |
| 611-0500-920.01-53 | GROUP LIFE/DISAB INS | | 0 | 0 | 0 | 772 | 1,473 | | 0.00% |
| 611-0500-920.01-97 | UNEMPLOYMENT | | 0 | 0 | 0 | 0 | | | 0.00% |
| 611-0500-920.02-10 | PROF SERVICE/CONTRACTED | 24,273 | 15,664 | 21,548 | 30,622 | 16,633 | 25,750 | 27,387 | (10.56%) |
| 611-0500-920.02-11 | COMPUTER LICENSE & MAINT | 17,505 | 18,265 | 25,615 | 26,689 | 24,170 | 32,300 | 34,398 | 28.88% |
| 611-0500-920.02-14 | GENERAL ENGINEERING | | 0 | 120 | 0 | 0 | 0 | 0 | 0.00% |
| 611-0500-920.02-15 | LEGAL COUNCIL | 1,985 | 213 | 886 | 3,200 | 138 | 1,475 | 3,200 | 0.00% |
| 611-0500-920.02-17 | EQUIP RENTAL/CONTRACTED | 481 | 273 | 247 | 0 | 0 | 0 | 0 | 0.00% |
| 611-0500-920.02-24 | TELEPHONE | 1,998 | 2,972 | 2,769 | 2,500 | 986 | 2,850 | 3,100 | 24.00% |
| 611-0500-920.02-40 | REPAIR/MAINT SERV/OTHER | 272 | 516 | 472 | 500 | 156 | 465 | 500 | 0.00% |
| 611-0500-920.02-41 | BUILDING REPAIR & MAINT | 14,411 | 13,642 | 8,128 | 8,500 | 2,549 | 6,000 | 12,500 | 47.06% |
| 611-0500-920.03-10 | OFFICE SUPPLIES | 1,307 | 1,552 | 1,139 | 1,369 | 1,939 | 2,125 | 1,400 | 2.26% |
| 611-0500-920.03-13 | COPY/PRINTING CHARGES | | 0 | 0 | 2,655 | 2,495 | 2,495 | 0 | (100.00%) |
| 611-0500-920.03-20 | SUBSCRIPTIONS & DUES | 2,906 | 2,954 | 3,123 | 2,901 | 2,616 | 3,291 | 3,025 | 4.27% |
| 611-0500-920.03-25 | LEGAL & DISPLAY ADS | 247 | 0 | 0 | 0 | 0 | | | 0.00% |
| 611-0500-920.03-30 | MILEAGE/MEALS/LODGING | | 15 | 0 | 1,500 | 0 | | 1,500 | 0.00% |
| 611-0500-920.03-35 | TRAINING | 124 | 635 | 670 | 1,500 | 3,264 | 1,264 | 1,500 | 0.00% |
| 611-0500-920.03-41 | POSTAGE/SHIPPING | 1,999 | 3,954 | 2,826 | 8,345 | 6,047 | 7,600 | 3,000 | (64.05%) |
| 611-0500-920.03-57 | CUSTODIAL/MAINTENANCE SUPPLIES | | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| 611-0500-920.03-90 | OTHER SUPPLIES & EXPENSE | | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| 611-0500-920.03-93 | MEDICAL EXAMS | 1,438 | 1,608 | 1,339 | 1,420 | 656 | 1,312 | 1,500 | 5.63% |
| 611-0500-920.03-99 | CONTINGENCY FUND | | 0 | 0 | 9,844 | 0 | | 5,000 | (49.21%) |
| 611-0500-920.03-99 | NON-REP WAGE ADJUSTMENTS | | 0 | 0 | 0 | 0 | | 45,000 | 100.00% |
| 611-0500-920.08-15 | COMPUTER EQUIP/SOFTWARE (CAP) | 8,164 | 6,670 | 8,027 | 34,513 | 5,644 | 22,729 | 41,121 | 19.15% |
| 611-0500-920.09-10 | TRANSFER TO GENERAL FUND | 645 | 979 | 851 | 0 | 0 | 0 | 0 | 0.00% |
| 611-0500-920.09-61 | REALLOCATION | | 0 | 0 | 0 | 0 | | | 0.00% |
| | Subtotal: | 241,277 | 252,948 | 275,435 | 398,861 | 227,992 | 425,595 | 445,537 | 11.70% |
| INSURANCE | | | | | | | | | |
| 611-0500-924.05-10 | INSURANCE (PROPERTY) | 12,400 | 14,029 | 16,025 | 15,250 | 7,460 | 19,891 | 24,000 | 57.38% |
| 611-0500-925.05-10 | INSURANCE (GEN LIAB., W/C, ETC) | 37,862 | 34,973 | 37,287 | 38,000 | 32,941 | 36,500 | 37,500 | (1.32%) |
| | Subtotal: | 50,262 | 49,002 | 53,312 | 53,250 | 40,401 | 56,391 | 61,500 | 15.49% |

EXPENDITURES: (cont.)

| ACCOUNT NUMBER | OBJECT | 2022 ACTUAL | 2023 ACTUAL | 2024 ACTUAL | 2025 BUDGET | 2025 YTD 06/30/25 | 2025 PROJ | 2026 BUDGET | % Change 2025/26 |
|--|------------------------------|-------------|-------------|-------------|-------------|-------------------|-----------|-------------|------------------|
| EMPLOYEE BENEFITS | | | | | | | | | |
| 611-0500-926.01-10 | SALARIED | | 0 | 0 | 0 | 0 | | | 0.00% |
| 611-0500-926.01-20 | HOURLY/NON-REPRESENTED | 0 | 0 | 0 | 0 | 32,479 | 66,508 | | 0.00% |
| 611-0500-926.01-21 | HOURLY OVERTIME/NON-REPR | | 0 | 0 | 0 | 0 | | | 0.00% |
| 611-0500-926.01-31 | FICA | 45,795 | 49,192 | 62,116 | 62,642 | 2,441 | 57,055 | 62,511 | (0.21%) |
| 611-0500-926.01-32 | WI RETIREMENT | (40,952) | 101,453 | 34,205 | 59,595 | 2,239 | 51,796 | 61,772 | 3.65% |
| 611-0500-926.01-51 | MEDICAL INSURANCE | 172,275 | 170,612 | 197,690 | 211,875 | 7,982 | 169,321 | 231,638 | 9.33% |
| 611-0500-926.01-52 | DENTAL INSURANCE | 7,378 | 8,116 | 8,678 | 9,943 | 387 | 8,157 | 10,854 | 9.16% |
| 611-0500-926.01-53 | GROUP LIFE/DISAB INS | 4,016 | 4,617 | 4,658 | 5,575 | 209 | 4,219 | 5,804 | 4.11% |
| 611-0500-926.02-10 | PROF SERVICE/CONTRACTED | (0) | 55 | 0 | 1,000 | 110 | 245 | 1,500 | 50.00% |
| 611-0500-926.02-12 | EMPLOYEE ASSISTANCE PROGRAM | 358 | 0 | 0 | 450 | 397 | 440 | 700 | 55.56% |
| 611-0500-926.03-43 | EMPLOYEE RECOGNITION | | 0 | 0 | 150 | 0 | | | (100.00%) |
| 611-0500-926.03-98 | PERSONNEL RECRUITMENT | | 0 | 0 | 100 | 0 | | | (100.00%) |
| | Subtotal: | 188,870 | 334,045 | 307,347 | 351,330 | 46,244 | 357,741 | 374,779 | 6.67% |
| REGULATORY COMMISSION EXPENSE | | | | | | | | | |
| 611-0500-928.02-10 | PROF SERVICE/CONTRACTED | 4,770 | 4,362 | 8,354 | 7,250 | 0 | 6,542 | 7,250 | 0.00% |
| | Subtotal: | 4,770 | 4,362 | 8,354 | 7,250 | 0 | 6,542 | 7,250 | 0.00% |
| MISCELLANEOUS & GENERAL OTHER EXPENSE | | | | | | | | | |
| 611-0500-930.01-20 | HOURLY/NON-REPRESENTED | 11,003 | 28,172 | 14,619 | 19,750 | 13,869 | 25,894 | 19,734 | (0.08%) |
| 611-0500-930.01-21 | HOURLY OVERTIME/NON-REPR | | 182 | 21 | 93 | 2,687 | 4,938 | 96 | 3.23% |
| 611-0500-930.01-31 | FICA | | 0 | 9 | 0 | 1,228 | 2,288 | | 0.00% |
| 611-0500-930.01-32 | WI RETIREMENT | | 0 | 9 | 0 | 1,146 | 2,132 | | 0.00% |
| 611-0500-930.01-51 | MEDICAL INSURANCE | | 0 | 45 | 0 | 2,030 | 3,557 | | 0.00% |
| 611-0500-930.01-52 | DENTAL INSURANCE | | 0 | 2 | 0 | 94 | 161 | | 0.00% |
| 611-0500-930.01-53 | GROUP LIFE/DISAB INS | | 0 | 0 | 0 | 74 | 116 | | 0.00% |
| 611-0500-930.03-20 | SUBSCRIPTIONS & DUES | | 0 | 0 | 0 | 0 | | | 0.00% |
| 611-0500-930.03-30 | MILEAGE/MEALS/LODGING | | 0 | 0 | 0 | 0 | | | 0.00% |
| 611-0500-930.03-35 | TRAINING | | 173 | 0 | 2,150 | 0 | 2,229 | 2,150 | 0.00% |
| 611-0500-930.03-90 | OTHER SUPPLIES & EXPENSE | | 0 | 0 | 0 | 0 | | | 0.00% |
| 611-0500-930.03-91 | PUBLIC SERVICE & EDUCATION | | 0 | 0 | 500 | 0 | | 500 | 0.00% |
| 611-0500-930.03-97 | RISK MANAGEMENT | 750 | 580 | 1,181 | 1,400 | 0 | 675 | 1,400 | 0.00% |
| 611-0500-930.05-40 | DEPRECIATION/AMORTIZED EXP | 760,582 | 787,967 | 818,004 | 0 | 0 | 820,000 | | 0.00% |
| 611-0500-930.05-41 | DEPRECIATION - CIAC | 247,698 | 261,301 | 321,301 | 0 | 0 | 325,000 | | 0.00% |
| 611-0500-930.05-43 | DEPRECIATION - LEASED ASSETS | | | 384 | 0 | 0 | 555 | | 0.00% |
| 611-0500-930.06-10 | PRINCIPAL | | 0 | 0 | 1,173,502 | 0 | | 1,267,988 | 8.05% |
| 611-0500-930.06-20 | INTEREST | 347,036 | 377,748 | 607,701 | 731,023 | 245,752 | 731,023 | 770,699 | 5.43% |
| 611-0500-930.06-30 | CAPITALIZED INTEREST | | 0 | 0 | 0 | 0 | | | 0.00% |
| 611-0500-930.08-01 | CAPITAL RESERVE | 2,700 | 80,112 | (0) | 3,994,320 | 1,425,667 | 3,994,320 | 1,428,000 | (64.25%) |
| 611-0500-930.08-80 | DEBT COSTS | 16,547 | 131,068 | 113,579 | 0 | 0 | 60,715 | 0 | 0.00% |
| 611-0500-930.09-61 | REALLOCATION | | 1,298 | 8,434 | 1,260 | 0 | 0 | | 0.00% |
| | Subtotal: | 1,387,614 | 1,675,737 | 1,878,116 | 5,922,738 | 1,692,547 | 5,973,603 | 3,490,567 | (41.06%) |

EXPENDITURES: (cont.)

| ACCOUNT NUMBER | OBJECT | 2022 ACTUAL | 2023 ACTUAL | 2024 ACTUAL | 2025 BUDGET | 2025 YTD 06/30/25 | 2025 PROJ | 2026 BUDGET | % Change 2025/26 |
|---|--------------------------|------------------|------------------|------------------|-------------------|----------------------|-------------------|------------------|---------------------|
| MAINTENANCE OF GENERAL PLANT | | | | | | | | | |
| 611-0500-932.02-10 | PROF SERVICE/CONTRACTED | | 0 | 0 | 0 | 0 | | | 0.00% |
| 611-0500-932.03-40 | OPERATING SUPPLIES | | 0 | 0 | 0 | 0 | | | 0.00% |
| 611-0500-932.03-53 | EQUIPMENT MAINTENANCE | | 0 | 0 | 0 | 0 | | | 0.00% |
| 611-0500-932.08-19 | CAP IMPR BUILDING & LAND | | 0 | 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 | | | 0.00% |
| 611-0500-933.01-21 | HOURLY OVERTIME/NON-REPR | | 0 | 0 | 0 | 0 | | | 0.00% |
| 611-0500-933.01-31 | FICA | | 0 | 0 | 0 | 0 | | | 0.00% |
| 611-0500-933.01-32 | WI RETIREMENT | | 0 | 0 | 0 | 0 | | | 0.00% |
| 611-0500-933.01-51 | MEDICAL INSURANCE | | 0 | 0 | 0 | 0 | | | 0.00% |
| 611-0500-933.01-52 | DENTAL INSURANCE | | 0 | 0 | 0 | 0 | | | 0.00% |
| 611-0500-933.01-53 | GROUP LIFE/DISAB INS | | 0 | 0 | 0 | 0 | | | 0.00% |
| 611-0500-933.02-40 | REPAIR/MAINT SERV/OTHER | | 0 | 0 | 0 | 0 | | | 0.00% |
| 611-0500-933.03-30 | MILEAGE/MEALS/LODGING | | 0 | 0 | 0 | 0 | | | 0.00% |
| 611-0500-933.03-31 | GASOLINE/FUEL | | 0 | 0 | 21,000 | 9,479 | 20,000 | 21,000 | 0.00% |
| 611-0500-933.03-40 | OPERATING SUPPLIES | | 0 | 0 | 2,150 | 619 | 1,500 | 2,150 | 0.00% |
| 611-0500-933.03-55 | VEHICLE MAINTENANCE | | 0 | 0 | 13,500 | 18,471 | 25,000 | 17,500 | 29.63% |
| 611-0500-933.05-10 | INSURANCE | | 0 | 0 | 11,750 | 10,240 | 12,530 | 13,000 | 10.64% |
| | Subtotal: | 0 | 0 | 0 | 48,400 | 38,809 | 59,030 | 53,650 | 10.85% |
| TAXES / DEPRECIATION / AMORTIZED EXPENSES | | | | | | | | | |
| 611-0500-934.01-31 | FICA | | 0 | 0 | 0 | 0 | | | 0.00% |
| 611-0500-934.05-90 | OTHER FIXED CHARGES | 685,953 | 633,935 | 648,571 | 690,000 | 0 | 650,000 | 690,000 | 0.00% |
| 611-0500-935.05-40 | AMORTIZED EXP | | 0 | 0 | 0 | 0 | | | 0.00% |
| 611-0500-935.05-42 | LOSS ON RETIREMENTS | 32,403 | 0 | 0 | 0 | 0 | | | 0.00% |
| 611-0500-935.06-90 | OTHER DEBT EXPENDITURES | | 0 | 0 | 0 | 0 | | | 0.00% |
| 611-0500-935.08-80 | DEBT ISSUANCE COSTS | (52,905) | (49,468) | (55,924) | 0 | 0 | (65,437) | (45,000) | 0.00% |
| | Subtotal: | 665,451 | 584,467 | 592,647 | 690,000 | 0 | 584,563 | 645,000 | (6.52%) |
| TOTAL ADMIN & GENERAL EXPENSE | | 2,538,244 | 2,900,561 | 3,115,209 | 7,471,829 | 2,045,993 | 7,463,465 | 5,078,283 | (32.03%) |
| GRAND TOTAL WATER UTILITY EXP: | | 4,856,563 | 6,298,532 | 6,405,945 | 10,669,831 | 3,446,439 | 10,474,488 | 8,339,241 | (21.84%) |
| TOTAL EXCLUDING DEPRECIATION, CAPITAL RESERVE, & DEBT SERVICE ACCTS | | | | | | | | | |
| | | 3,498,547 | 4,791,404 | 4,658,938 | 4,770,986 | 1,775,020 | 4,604,145 | 4,872,554 | 2.13% |

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.

2025 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 Grouted sanitary sewer mains and laterals to eliminate I & I into the sanitary sewer
- 4 Installed 50 chimney seals (Flex-Seal) in manholes
- 5 Established an A rating on our DNR CMAR (Compliance Maintenance Annual Report)
- 8 Working with Town of Clayton, per our agreement, to install and operate their sewer collection system.
- 10 Conducted a sewer Inflow & Infiltration Study on our west side collection system. Repaired leaks throughout our system.
- 11 Installed 2 flow meters at the Shady Lane and Winchester Road sewer connection points to monitor wastewater flows from the Town of Clayton
- 12 Completed a main and lateral replacement on Valley Rd ahead of County road reconstruction project
- 13 Extended sewer main approximately 2,800' feet along Clayton Ave north of Shady Lane
- 7 Lined sewer main Silverwood Lane, Shreve Lane, Green Valley Drive, Pleasant Court, and Ridgeway Drive
- 14 Submitted a WPDES General Permit renewal for Satellite Sewage Collection Systems

2026 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
- 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 Continue working with Laser Utility Locating to do sewer locates for Fox Crossing Utility.

REVENUES:

| ACCOUNT NUMBER | ACCOUNT | 2022 ACTUAL | 2023 ACTUAL | 2024 ACTUAL | 2025 BUDGET | 2025 YTD 06/30/25 | 2025 PROJ | 2026 BUDGET | % Change 2025/26 |
|--------------------|------------------------------------|------------------|------------------|------------------|-------------------|----------------------|------------------|------------------|---------------------|
| 612-5300-420.01-00 | TAX LEVY | | | 0 | 0 | 0 | | | 0.00% |
| 612-5300-431.09-00 | SPECIAL ASSESSMENT REVENUE | | 401,408 | 93,389 | 310,000 | 0 | 165,000 | | (100.0%) |
| 612-5300-432.09-00 | MISC FEDERAL GRANTS | | | 0 | 0 | 0 | | | 0.00% |
| 612-5300-440.03-14 | MISC STATE GRANTS | | | 0 | 0 | 0 | | | 0.00% |
| 612-5300-440.03-14 | PERMITS | 7,080 | 2,460 | 2,370 | 4,000 | 1,620 | 2,500 | 4,000 | 0.00% |
| 612-5300-464.04-00 | INTERCEPTOR IMPACT FEE | 2,539 | 16,380 | 1,860 | 0 | 255 | 255 | 0 | 0.00% |
| 612-5300-464.05-01 | E. SAC CONNECTION FEE | 17,546 | 11,763 | 4,032 | 5,000 | 1,792 | 1,900 | 5,000 | 0.00% |
| 612-5300-464.05-02 | W. SAC CONNECTION FEE | 160,522 | 97,440 | 11,793 | 20,000 | 47,044 | 118,000 | 20,000 | 0.00% |
| 612-5300-465.01-00 | MEASURED SERVICE REVENUE | 4,051,822 | 4,623,649 | 4,778,874 | 4,800,000 | 1,633,566 | 4,826,700 | 4,825,000 | 0.52% |
| 612-5300-465.02-00 | INDUSTRIAL SURCHARGES | 78,891 | 57,268 | 53,672 | 50,000 | 18,212 | 50,000 | 50,000 | 0.00% |
| 612-5300-465.01-00 | LATERAL REPAIR REVENUE | | | | | | | | 0.00% |
| 612-5300-465.03-00 | PENALTIES/FEES | 26,913 | 44,966 | 34,005 | 25,000 | 10,961 | 25,000 | 25,000 | 0.00% |
| 612-5300-469.03-00 | PRIOR YEAR ADJUSTMENTS | | | 0 | 0 | 0 | | | 0.00% |
| 612-5300-480.01-00 | INTEREST | 186,765 | 665,230 | 648,674 | 102,835 | 230,010 | 450,000 | 102,835 | 0.00% |
| 612-5300-480.01-01 | CAPITALIZED INTEREST | | | 0 | 0 | 0 | | | 0.00% |
| 612-5300-480.02-01 | SALE OF EQUIP & VEHICLES | 58,350 | | 6,951 | 0 | 5,000 | 5,000 | | 0.00% |
| 612-5300-480.05-01 | DEFERRAL FEE (SHADY - CB) | 589 | 505 | 294 | 470 | 0 | | 470 | 0.00% |
| 612-5300-480.05-01 | DEFERRAL FEE (CB - IRISH) | | | | | | | | 0.00% |
| 612-5300-480.09-00 | MISC OPERATING REVENUE | 39,838 | 4,856 | 23,202 | 5,000 | 3,328 | 7,500 | 5,000 | 0.00% |
| 612-5300-480.09-05 | NON-OPERATING MISC. REVENUES | | | 0 | 0 | 0 | | | 0.00% |
| 612-5300-480.10-01 | DEVELOPER CONTRIBUTIONS REV. | 159,688 | | 234,412 | 437,900 | 0 | 332,856 | | (100.0%) |
| 612-5300-480.10-03 | GRANTS-OPERATIONS | 1 | | 24 | 0 | 0 | | | 0.00% |
| 612-5300-480.10-04 | GRANTS-CAPITAL | | | 0 | 0 | 0 | | | 0.00% |
| 612-5300-491.03-01 | TRANSFER FROM DEBT SERV FUND | | | 0 | 0 | 0 | | | 0.00% |
| 612-5300-492.01-00 | TRANSFER FROM DEPRECIATION | | | 0 | 0 | 0 | | | 0.00% |
| 612-5300-492.06-01 | TRANSFER ASSIGNED-SETTLEMENT FUNDS | | | 0 | 1,950,159 | 0 | | | (100.0%) |
| 612-5300-492.09-00 | TRANSFER FROM FUND BALANCE | | | 0 | 91,284 | 0 | | | (100.0%) |
| 612-5300-492.04-00 | PRIOR YEAR DEBT CARRYOVER | | | 0 | 335,841 | 0 | | | (100.0%) |
| 612-5300-493.01-00 | PROCEEDS FROM DEBT | | | 0 | 2,064,000 | 0 | | | (100.0%) |
| | TOTAL REVENUES | 4,790,544 | 5,925,925 | 5,893,554 | 10,201,489 | 1,951,788 | 5,984,711 | 5,037,305 | (50.62%) |

CROSS-SECTIONAL ANALYSIS OF EXPENDITURES - Sewer

EXPENDITURES:

| ACCOUNT NUMBER | ACCOUNT | 2022 ACTUAL | 2023 ACTUAL | 2024 ACTUAL | 2025 BUDGET | 2025 YTD 06/30/25 | 2025 PROJ | 2026 BUDGET | % Change 2025/26 |
|-------------------|---------------------------------------|----------------|----------------|----------------|----------------|----------------------|----------------|----------------|---------------------|
| xxxx 110 000 | SALARIED | 107,578 | 111,652 | 129,882 | 133,802 | 61,249 | 120,094 | 134,135 | 0.25% |
| xxxx 120 000 | HOURLY/NON-REPRESENTED | 290,113 | 345,804 | 290,496 | 339,636 | 160,601 | 316,096 | 338,142 | (0.44%) |
| xxxx 121 000 | HOURLY OVERTIME/NON-REPR | 2,676 | 5,701 | 5,569 | 8,925 | 3,700 | 6,022 | 8,981 | 0.63% |
| xxxx 122 000 | HOURLY/NON-REPR/PT | 7,862 | 12,405 | 5,856 | 9,720 | 0 | 0 | 9,744 | 0.25% |
| | Salary/Wages/Per Diem Subtotal | 408,229 | 475,562 | 431,802 | 492,083 | 225,550 | 442,212 | 491,002 | (0.22%) |
| xxxx 131 000 | FICA | 31,759 | 33,350 | 34,390 | 36,034 | 16,540 | 33,830 | 36,060 | 0.07% |
| xxxx 132 000 | WI RETIREMENT | (28,674) | 67,426 | 25,390 | 33,514 | 15,421 | 30,734 | 34,487 | 2.90% |
| xxxx 151 000 | MEDICAL INSURANCE | 181,971 | 115,929 | 128,346 | 131,800 | 54,797 | 105,571 | 133,596 | 1.36% |
| xxxx 152 000 | DENTAL INSURANCE | 6,566 | 6,521 | 6,618 | 6,178 | 3,041 | 5,853 | 6,938 | 12.30% |
| xxxx 153 000 | GROUP LIFE/DISAB INS | 2,975 | 3,141 | 3,231 | 3,037 | 1,474 | 2,799 | 3,060 | 0.76% |
| xxxx 197 000 | UNEMPLOYMENT COMP | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| | Benefit Subtotal | 194,597 | 226,367 | 197,975 | 210,563 | 91,273 | 178,787 | 214,141 | 1.70% |
| xxxx 210 000 | PROF SERVICE/CONTRACTED | 121,076 | 177,303 | 149,219 | 218,513 | 36,629 | 143,062 | 191,022 | (12.58%) |
| xxxx 211 000 | COMPUTER LICENSE & MAINT | 31,452 | 29,867 | 40,614 | 49,000 | 35,812 | 48,788 | 61,641 | 25.80% |
| xxxx 212 000 | EMPLOYEE ASSISTANCE PROG | 217 | 224 | 225 | 250 | 225 | 226 | 330 | 32.00% |
| xxxx 214 000 | ENGINEERING | 5,721 | 1,078 | 1,959 | 5,000 | 209 | 1,200 | 5,000 | 0.00% |
| xxxx 215 000 | LEGAL COUNSEL | 162 | 5,840 | 1,905 | 1,500 | 1,290 | 1,900 | 1,500 | 0.00% |
| xxxx 217 000 | EQUIP RENTAL/CONTRACTED | 575 | 273 | 247 | 220 | 0 | 0 | 0 | (100.0%) |
| xxxx 218 000 | NON-OPERATING LATERAL EXP | 41,825 | 2,843 | 104,299 | 59,000 | 0 | 0 | 5,000 | (91.53%) |
| | Contracted Services Subtotal | 201,028 | 217,428 | 298,469 | 333,483 | 74,165 | 195,176 | 264,493 | (20.69%) |
| xxxx 221 000 | ELECTRICITY | 41,457 | 46,246 | 49,105 | 43,400 | 26,899 | 50,800 | 50,000 | 15.21% |
| xxxx 222 000 | NATURAL GAS | 5,267 | 4,421 | 3,099 | 4,100 | 3,329 | 5,100 | 5,500 | 34.15% |
| xxxx 223 000 | SEWER & WATER | 892 | 1,117 | 852 | 900 | 461 | 875 | 900 | 0.00% |
| xxxx 224 000 | TELEPHONE | 10,475 | 10,919 | 10,288 | 11,250 | 4,124 | 10,950 | 11,750 | 4.44% |
| | Utilities Subtotal | 58,091 | 62,703 | 63,344 | 59,650 | 34,813 | 67,725 | 68,150 | 14.25% |

EXPENDITURES: (cont.)

| ACCOUNT NUMBER | ACCOUNT | 2022 ACTUAL | 2023 ACTUAL | 2024 ACTUAL | 2025 BUDGET | 2025 YTD 06/30/25 | 2025 PROJ | 2026 BUDGET | % Change 2025/26 |
|-------------------|---------------------------------------|----------------|----------------|----------------|----------------|----------------------|--------------|----------------|---------------------|
| xxxx 234 000 | SITE MAINTENANCE | 0 | 152 | 0 | 2,000 | 0 | 500 | 2,000 | 0.00% |
| xxxx 240 000 | REPAIR/MAINT SERV/OTHER | 3,314 | 9,727 | 3,051 | 9,500 | 786 | 2,320 | 9,500 | 0.00% |
| xxxx 241 000 | BUILDING REPAIR & MAINT | 894 | 345 | 75 | 3,000 | 2,665 | 4,000 | 3,000 | 0.00% |
| xxxx 246 000 | UNIFORM RENTAL | 2,884 | 3,247 | 3,697 | 3,500 | 2,047 | 3,800 | 4,000 | 14.29% |
| | Subtotal | 7,092 | 13,471 | 6,823 | 18,000 | 5,498 | 10,620 | 18,500 | 2.78% |
| xxxx 309 000 | CREDIT CARD FEES | 12,761 | 14,641 | 16,369 | 15,000 | 6,481 | 16,981 | 18,000 | 20.00% |
| xxxx 310 000 | OFFICE SUPPLIES | 1,488 | 1,302 | 3,573 | 3,000 | 2,034 | 2,800 | 3,000 | 0.00% |
| xxxx 313 000 | PRINTING | 351 | 1,689 | 1,800 | 2,000 | 1,392 | 2,200 | 2,200 | 10.00% |
| xxxx 320 000 | SUBSCRIPTIONS & DUES | 0 | 0 | 45 | 450 | 0 | 450 | 600 | 33.33% |
| xxxx 325 000 | LEGAL & DISPLAY ADS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| xxxx 330 000 | MILEAGE/MEALS/LODGING | 0 | 0 | 0 | 1,400 | 0 | 600 | 1,400 | 0.00% |
| xxxx 331 000 | GASOLINE/FUEL | 8,572 | 8,315 | 8,944 | 8,850 | 2,992 | 8,000 | 8,850 | 0.00% |
| xxxx 335 000 | TRAINING | 571 | 571 | 3,351 | 2,875 | 225 | 1,150 | 4,800 | 66.96% |
| xxxx 340 000 | OPERATING SUPPLIES | 1,480,764 | 1,459,528 | 1,417,870 | 1,419,000 | 694,610 | 1,439,105 | 1,470,500 | 3.63% |
| xxxx 341 000 | POSTAGE/SHIPPING | 8,379 | 9,276 | 9,865 | 11,000 | 4,563 | 10,800 | 11,000 | 0.00% |
| xxxx 343 000 | ACCREDITATION/AWARDS | 50 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| xxxx 346 000 | CLOTHING/UNIFORM ALLOW | 740 | 750 | 632 | 1,200 | 240 | 1,000 | 1,200 | 0.00% |
| | Operating Supplies Subtotal | 1,513,676 | 1,496,072 | 1,462,448 | 1,464,775 | 712,537 | 1,483,086 | 1,521,550 | (6.34%) |
| xxxx 353 000 | EQUIPMENT MAINTENANCE | 191 | 673 | 934 | 1,500 | 700 | 1,500 | 1,500 | 0.00% |
| xxxx 355 000 | VEHICLE MAINTENANCE | 7,681 | 3,010 | 9,974 | 10,000 | 3,095 | 7,000 | 15,000 | 50.00% |
| | Asset Maint. Supplies Subtotal | 7,872 | 3,683 | 10,908 | 11,500 | 3,795 | 8,500 | 16,500 | 43.48% |
| xxxx 390 000 | OTHER SUPPLIES & EXPENSE | 12 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| xxxx 393 000 | MEDICAL EXAMS | 1,449 | 756 | 1,861 | 1,250 | 117 | 1,400 | 1,400 | 12.00% |
| xxxx 397 000 | RISK MANAGEMENT | 474 | 280 | 987 | 1,200 | 0 | 1,200 | 1,200 | 0.00% |
| xxxx 398 000 | PERSONNEL RECRUITMENT | 0 | 0 | 0 | 100 | 0 | 0 | 100 | 0.00% |
| xxxx 399 000 | CONTINGENCY FUND | 0 | 0 | 0 | 10,000 | 0 | 0 | 10,000 | 0.00% |
| xxxx 399 000 | NON-REP WAGE ADJUSTMENTS | 0 | 0 | 0 | 12,817 | 0 | 0 | 35,000 | 173.07% |
| xxxx 510 000 | INSURANCE | 44,143 | 45,254 | 48,668 | 50,000 | 42,508 | 51,000 | 52,500 | 5.00% |
| xxxx 530 000 | RENT | 14,760 | 14,760 | 14,760 | 20,000 | 0 | 20,000 | 30,000 | 50.00% |
| xxxx 531 000 | METER EXPENSE | 106,646 | 106,701 | 106,133 | 125,000 | 0 | 125,000 | 125,000 | 0.00% |
| xxxx 540 000 | DEPRECIATION/AMORTIZED EXP | 689,429 | 743,974 | 757,476 | 190,000 | 0 | 760,000 | 190,000 | 0.00% |
| xxxx 541 000 | DEPRECIATION-CIAC | 65,625 | 68,947 | 72,770 | 0 | 0 | 70,000 | 0 | 0.00% |
| xxxx 542 000 | LOSS ON RETIREMENTS | 95,370 | 41,835 | 18,233 | 0 | 0 | 0 | 0 | 0.00% |
| xxxx 590 000 | OTHER FIXED CHARGES | 15,107 | 14,652 | 14,561 | 15,000 | 0 | 15,000 | 15,000 | 0.00% |
| | Subtotal | 1,033,015 | 1,037,159 | 1,035,448 | 425,367 | 42,625 | 1,043,600 | 460,200 | 8.19% |

EXPENDITURES: (cont.)

| ACCOUNT NUMBER | ACCOUNT | 2022 ACTUAL | 2023 ACTUAL | 2024 ACTUAL | 2025 BUDGET | 2025 YTD 06/30/25 | 2025 PROJ | 2026 BUDGET | % Change 2025/26 |
|-------------------------------------|--------------------------|----------------|----------------|----------------|----------------|----------------------|--------------|----------------|---------------------|
| xxxx 610 000 | PRINCIPAL | 0 | 0 | 0 | 701,476 | 0 | 0 | 666,011 | (5.06%) |
| xxxx 620 000 | INTEREST | 334,530 | 344,831 | 446,469 | 450,863 | 154,022 | 450,863 | 490,189 | 8.72% |
| xxxx 630 000 | CAPITALIZED INTEREST | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| xxxx 690 000 | OTHER DEBT EXPENDITURES | 550,944 | 517,697 | 539,360 | 610,000 | 285,621 | 580,455 | 620,000 | 1.64% |
| xxxx 801 000 | CAPITAL RESERVE | (184,451) | 204,083 | (92,215) | 5,372,500 | 1,787,897 | 5,372,500 | 145,000 | (97.30%) |
| xxxx 815 000 | COMPUTER EQUIP/SOFTWARE | 8,118 | 6,600 | 9,697 | 33,729 | 5,533 | 22,729 | 41,121 | 21.92% |
| Capital Investments Subtotal | | 709,141 | 1,073,211 | 903,311 | 7,168,568 | 2,233,073 | 6,426,547 | 1,962,321 | (72.63%) |
| xxxx 880 000 | DEBT ISSUANCE COSTS | (31,443) | 37,696 | (21,144) | 0 | 0 | 30,000 | 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 | 26,422 | 22,769 | 16,216 | 17,500 | 0 | 21,900 | 20,000 | 14.29% |
| Debt Service Subtotal | | (5,021) | 60,465 | (4,928) | 17,500 | 0 | 51,900 | 20,000 | 14.29% |
| TOTAL EXPENDITURES | | 4,127,720 | 4,666,121 | 4,405,600 | 10,201,489 | 3,423,329 | 9,908,153 | 5,036,857 | (50.63%) |

NOTES:

- 1 Unrestricted & Unassigned Fund Balance (less 25% Working Capital, \$960,381) as of 12/31/24 = \$7,473,814
- 2 Fund Balance Restricted for Depreciation as of 12/31/24 = \$2,633,241 (expected 2025 increase approx \$400k)
- 3 Settlement Funds Available as of 12/31/24 = \$2,537,133; estimated 12/31/25 = \$1,730,831

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
- 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), 48 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: \$5,000**
Electricity and Stormwater Utility bills for 660 Airport Rd and 646 Airport Rd
- 28 **612-5300-701.02-22 Natural Gas: \$3,000**
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: \$4,000**
Jeans and shirts rented and cleaned through third party
- 31 **612-5300-701.03-35 Training: \$4,000**
Training and Seminars; Add \$2,000 confined space training
- 32 **612-5300-701.03-40 Operating Supplies: \$6,000**
Shop supplies, misc. tool purchases, etc.
- 33 **612-5300-701.03-46 Clothing/Uniform Allow: \$1,200**
4 employees at \$300 per person
- 34 **612-5300-701.03-55 Vehicle Maintenance: \$15,000**
\$10,000 annual maintenance; \$5,000 Sewer Vactor tire replacement
- 35 **612-5300-701.03-97 Risk Management: \$1,200**
Annual WRWA consolidated safety program
- 36 **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.)

36 **612-5300-701.08-01 Capital Reserve: \$145,000**
\$ 50,000^ - Rehabilitate Manholes for Street Projects
\$ 95,000^ - Replace Foster St Lift Station generator
^ funded with operations

Infrastructure Projects:

none in 2026

37 **612-5300-702.02-10 Prof. Service/Contracted: \$32,500**

Normal Lift Station maintenance, which includes annual professional services required for maintenance repair, base amount - \$25,000; Crane Engineering to conduct annual mixer maintenance on all lift stations - \$7,500;

38 **612-5300-702.02-21 Electricity: \$45,000**

Electricity bills for operating lift stations

39 **612-5300-702.02-22 Natural Gas: \$2,500**

Natural gas bills for operating lift stations

40 **612-5300-702.03-40 Operating Supplies: \$9,500**

Odor chemicals for 8 lift stations and other lift station supplies; Add \$1,500 to purchase air conditioning unit at Brighton Beach station

41 **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 2026 will incur quarterly 7-day sampling of two Clayton sewer connection points (Shady Ln and CTH II) - 100% billed back to Clayton

42 **612-5300-703.02-14 Maint. Coll. System – General Engineering: \$5,000**

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

43 **612-5300-703.02-18 Maint. Coll. System – Non-operating Lateral Expense: \$5,000**

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.)

44 **612-5300-703.02-34 Site Maintenance: \$2,000**
Street or grass restoration for repair projects

45 **612-5300-703.02-40 Lateral Repairs, Repair/Maintenance/Other: \$8,000**
Lateral inspections and repairs

46 **612-5300-703.03-40 Maint. Coll. System – Operating Supplies: \$25,000**
Castings, riser rings, pipe fittings, and Flex Seal - Underground Utility Specialties

47 **612-5300-704.03-40 & 612-5300-704.06-90 Treatment Plant Operating Supplies & Other Debt Expenditures: \$2,050,000**
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 increasing charges by \$81,628 and NMSC will decrease charges by \$26,542, for a total increase of \$55,086.

48 **612-5300-705.02-10 Professional Services Contracted: \$14,522**
Allocated share of Audit/Accounting Services, Investment Services, Employee Benefit Services, IT Services, IT Security Testing, Video Taping Mtgs, Laserfiche Workflow Creations, IT projects (MS Sharepoint, Immutable Backups, Website AI and Hosting, Access Point Console)) and base amount for misc consulting.

49 **612-5300-705.02-11 Computer License and Maint: \$60,716**
Allocation of IT Related maintenance agreements and licensing from 101-5100-560.02-11, phone system license

50 **612-5300-705.02-24 Phone Expenses: \$8,550**
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: \$500**
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: \$1,200**
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

55 **612-5300-705.05-30 Rent: \$30,000**
Rent from Water Utility for American Dr Building \$25,000; contribution to study of reconfiguration/remodel/repairs to office area \$5,000

56 **612-5300-705.08-15 Computer Equipment/Software: \$41,121**
\$10,000 base amount, plus 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

DETAIL OF EXPENDITURES - Sewer

EXPENDITURES:

| ACCOUNT NUMBER | OBJECT | 2022 ACTUAL | 2023 ACTUAL | 2024 ACTUAL | 2025 BUDGET | 2025 YTD 06/30/25 | 2025 PROJ | 2026 BUDGET | % Change 2025/26 |
|---------------------------------|-------------------------------|----------------|----------------|----------------|----------------|----------------------|--------------|----------------|---------------------|
| GENERAL OPERATIONS - 701 | | | | | | | | | |
| 612-5300-701.01-10 | SALARIED | | 0 | 2,992 | 0 | 0 | | | 0.00% |
| 612-5300-701.01-20 | HOURLY/NON-REPRESENTED | 47,946 | 89,130 | 65,729 | 70,004 | 62,726 | 122,387 | 70,180 | 0.25% |
| 612-5300-701.01-21 | HOURLY OVERTIME/NON-REPR | 306 | 0 | 1,050 | 442 | 102 | | 443 | 0.23% |
| 612-5300-701.01-22 | HOURLY PART-TIME | 2,112 | 6,210 | 2,425 | 4,500 | 0 | | 4,500 | 0.00% |
| 612-5300-701.01-31 | FICA | 5,844 | 5,824 | 5,197 | 5,442 | 4,592 | 9,363 | 5,456 | 0.26% |
| 612-5300-701.01-32 | WI RETIREMENT | 5,153 | 5,052 | 7,443 | 4,896 | 4,391 | 8,506 | 5,085 | 3.86% |
| 612-5300-701.01-51 | MEDICAL INSURANCE | 26,085 | 21,533 | 29,806 | 23,058 | 16,697 | 31,677 | 23,608 | 2.39% |
| 612-5300-701.01-52 | DENTAL INSURANCE | 1,404 | 1,143 | 1,539 | 1,103 | 953 | 1,820 | 1,337 | 21.21% |
| 612-5300-701.01-53 | GROUP LIFE/DISAB INS | 518 | 608 | 774 | 477 | 379 | 721 | 507 | 6.29% |
| 612-5300-701.02-10 | PROF SERVICE/CONTRACTED | 116 | 8,399 | 378 | 2,000 | 0 | 1,500 | 2,000 | 0.00% |
| 612-5300-701.02-14 | GENERAL ENGINEERING | | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| 612-5300-701.02-21 | ELECTRICITY | 495 | 581 | 1,229 | 2,000 | 168 | 1,500 | 5,000 | 150.00% |
| 612-5300-701.02-22 | NATURAL GAS | 730 | 977 | 382 | 900 | 421 | 700 | 3,000 | 233.33% |
| 612-5300-701.02-23 | SEWER & WATER | 892 | 1,117 | 852 | 900 | 461 | 875 | 900 | 0.00% |
| 612-5300-701.02-24 | TELEPHONE | 3,220 | 3,058 | 2,463 | 3,200 | 120 | 2,620 | 3,200 | 0.00% |
| 612-5300-701.02-26 | GARBAGE COLLECTION | | 0 | 0 | 0 | 0 | | | 0.00% |
| 612-5300-701.02-29 | ALARM SYSTEMS | | 0 | 0 | 0 | 0 | | | 0.00% |
| 612-5300-701.02-34 | SITE MAINTENANCE | | 0 | 0 | 0 | 0 | | | 0.00% |
| 612-5300-701.02-41 | BUILDING REPAIR & MAINTENANCE | 894 | 345 | 75 | 3,000 | 2,665 | 4,000 | 3,000 | 0.00% |
| 612-5300-701.02-46 | UNIFORM RENTAL | 2,884 | 3,247 | 3,697 | 3,500 | 2,047 | 3,800 | 4,000 | 14.29% |
| 612-5300-701.03-20 | SUBSCRIPTIONS & DUES | | 0 | 0 | 100 | 0 | 100 | 100 | 0.00% |
| 612-5300-701.03-30 | MILEAGE/MEALS/LODGING | | 0 | 0 | 1,000 | 0 | 500 | 1,000 | 0.00% |
| 612-5300-701.03-31 | GASOLINE/FUEL | 8,572 | 8,315 | 8,944 | 8,850 | 2,992 | 8,000 | 8,850 | 0.00% |
| 612-5300-701.03-35 | TRAINING | 542 | 543 | 3,320 | 2,100 | 225 | 1,000 | 4,000 | 90.48% |
| 612-5300-701.03-40 | OPERATING SUPPLIES | 28,819 | 9,930 | 6,861 | 6,000 | 1,701 | 6,000 | 6,000 | 0.00% |
| 612-5300-701.03-46 | CLOTHING/UNIFORM ALLOW | 740 | 750 | 632 | 1,200 | 240 | 1,000 | 1,200 | 0.00% |
| 612-5300-701.03-53 | EQUIPMENT MAINTENANCE | 191 | 673 | 934 | 1,500 | 700 | 1,500 | 1,500 | 0.00% |
| 612-5300-701.03-55 | VEHICLE MAINTENANCE | 7,681 | 3,010 | 9,974 | 10,000 | 3,095 | 7,000 | 15,000 | 50.00% |
| 612-5300-701.03-90 | OTHER SUPPLIES & EXPENSE | 12 | 0 | 0 | 0 | 0 | | | 0.00% |
| 612-5300-701.03-93 | MEDICAL EXAMS | 1,449 | 756 | 1,861 | 1,250 | 0 | 1,250 | 1,250 | 0.00% |
| 612-5300-701.03-97 | RISK MANAGEMENT | 474 | 280 | 987 | 1,200 | 0 | 1,200 | 1,200 | 0.00% |
| 612-5300-701.03-98 | PERSONNEL RECRUITMENT | | 0 | 0 | 100 | 0 | 0 | 100 | 0.00% |
| 612-5300-701.05-10 | INSURANCE | 44,143 | 45,254 | 48,668 | 50,000 | 42,508 | 51,000 | 52,500 | 5.00% |
| 612-5300-701.05-31 | METER EXPENSE | 106,646 | 106,701 | 106,133 | 125,000 | 0 | 125,000 | 125,000 | 0.00% |

EXPENDITURES: (cont.)

| ACCOUNT NUMBER | OBJECT | 2022 ACTUAL | 2023 ACTUAL | 2024 ACTUAL | 2025 BUDGET | 2025 YTD 06/30/25 | 2025 PROJ | 2026 BUDGET | % Change 2025/26 |
|---|----------------------------|------------------|------------------|------------------|------------------|----------------------|------------------|------------------|---------------------|
| GENERAL OPERATIONS - 701 (cont.) | | | | | | | | | |
| 612-5300-701.05-40 | DEPRECIATION/AMORTIZED EXP | 689,429 | 743,974 | 757,092 | 190,000 | 0 | 760,000 | 190,000 | 0.00% |
| 612-5300-701.05-41 | DEPRECIATION-CIAC | 65,625 | 68,947 | 72,770 | 0 | 0 | 70,000 | | 0.00% |
| 612-5300-701.05-42 | LOSS ON RETIREMENTS | 95,370 | 41,835 | 18,233 | 0 | 0 | | | 0.00% |
| 612-5300-701.05-43 | DEPRECIATION-LEASED ASSETS | | | 384 | 0 | 0 | | | |
| 612-5300-701.05-90 | OTHER FIXED CHARGES | 15,107 | 14,652 | 14,561 | 15,000 | 0 | 15,000 | 15,000 | 0.00% |
| 612-5300-701.06-10 | PRINCIPAL | | 0 | 0 | 701,476 | 0 | | 666,011 | (5.06%) |
| 612-5300-701.06-20 | INTEREST | 334,530 | 344,831 | 446,469 | 450,863 | 154,022 | 450,863 | 490,189 | 8.72% |
| 612-5300-701.06-30 | CAPITALIZED INTEREST | | 0 | 0 | 0 | 0 | | | 0.00% |
| 612-5300-701.08-01 | CAPITAL RESERVE | (184,451) | 204,083 | (92,215) | 5,372,500 | 1,787,897 | 5,372,500 | 145,000 | (97.30%) |
| 612-5300-701.08-80 | DEBT ISSUANCE COSTS | (31,443) | 37,696 | (21,144) | 0 | 0 | 30,000 | 0 | 0.00% |
| 612-5300-701.08-81 | AMORTIZATION EXP ON LOSS | | 0 | 0 | 0 | 0 | | | 0.00% |
| 612-5300-701.08-90 | DEBT DISCOUNT | | 0 | 0 | 0 | 0 | | | 0.00% |
| | SUBTOTAL | 1,282,035 | 1,779,454 | 1,510,493 | 7,063,561 | 2,089,102 | 7,091,382 | 1,856,116 | (73.72%) |
| LIFT STATION PUMPING EQUIPMENT - 702 | | | | | | | | | |
| 612-5300-702.01-10 | SALARIED | | 0 | 0 | 0 | 0 | | | 0.00% |
| 612-5300-702.01-20 | HOURLY/NON-REPRESENTED | 65,611 | 65,037 | 66,152 | 51,378 | 37,485 | 71,273 | 51,508 | 0.25% |
| 612-5300-702.01-21 | HOURLY OVERTIME/NON-REPR | 1,406 | 1,106 | 2,849 | 3,153 | 2,928 | 4,533 | 3,160 | 0.22% |
| 612-5300-702.01-22 | HOURLY PART TIME | 3,859 | 4,365 | 3,020 | 2,790 | 0 | | 2,790 | 0.00% |
| 612-5300-702.01-31 | FICA | 5,100 | 5,040 | 5,377 | 4,256 | 2,985 | 5,799 | 4,266 | 0.23% |
| 612-5300-702.01-32 | WI RETIREMENT | 4,356 | 4,507 | 4,772 | 4,029 | 2,799 | 5,269 | 4,053 | 0.60% |
| 612-5300-702.01-51 | MEDICAL INSURANCE | 22,030 | 24,005 | 19,623 | 16,923 | 6,515 | 11,934 | 17,327 | 2.39% |
| 612-5300-702.01-52 | DENTAL INSURANCE | 1,215 | 1,296 | 1,061 | 809 | 442 | 823 | 981 | 21.26% |
| 612-5300-702.01-53 | GROUP LIFE/DISAB INS | 456 | 459 | 499 | 350 | 265 | 485 | 372 | 6.29% |
| 612-5300-702.02-10 | PROF SERVICE/CONTRACTED | 31,587 | 55,488 | 29,248 | 45,500 | 4,775 | 20,000 | 32,500 | (28.57%) |
| 612-5300-702.02-14 | GENERAL ENGINEERING | | 0 | 0 | 0 | 0 | | | 0.00% |
| 612-5300-702.02-21 | ELECTRICITY | 40,962 | 45,665 | 47,876 | 41,400 | 26,731 | 49,300 | 45,000 | 8.70% |
| 612-5300-702.02-22 | NATURAL GAS | 4,537 | 3,444 | 2,717 | 3,200 | 2,908 | 4,400 | 2,500 | (21.88%) |
| 612-5300-702.03-20 | SUBSCRIPTIONS & DUES | | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| 612-5300-702.03-40 | OPERATING SUPPLIES | 9,180 | 2,214 | 814 | 8,000 | 1,494 | 4,000 | 9,500 | 18.75% |
| | SUBTOTAL | 190,299 | 212,626 | 184,007 | 181,788 | 89,327 | 177,816 | 173,957 | (4.31%) |

EXPENDITURES: (cont.)

| ACCOUNT NUMBER | OBJECT | 2022 ACTUAL | 2023 ACTUAL | 2024 ACTUAL | 2025 BUDGET | 2025 YTD 06/30/25 | 2025 PROJ | 2026 BUDGET | % Change 2025/26 |
|---|---------------------------------|------------------|------------------|------------------|------------------|----------------------|------------------|------------------|---------------------|
| MAINTENANCE OF COLLECTION SYSTEM - 703 | | | | | | | | | |
| 612-5300-703.01-10 | SALARIED | | 0 | 0 | 0 | 0 | | | 0.00% |
| 612-5300-703.01-20 | HOURLY/NON-REPRESENTED | 104,804 | 104,443 | 78,570 | 86,329 | 22,579 | 47,211 | 86,547 | 0.25% |
| 612-5300-703.01-21 | HOURLY OVERTIME/NON-REPR | 599 | 2,850 | 910 | 2,923 | 248 | 586 | 2,929 | 0.21% |
| 612-5300-703.01-22 | HOURLY PART TIME | 1,891 | 1,830 | 412 | 1,710 | 0 | | 1,710 | 0.00% |
| 612-5300-703.01-31 | FICA | 7,845 | 7,953 | 5,849 | 6,761 | 1,697 | 3,657 | 6,778 | 0.25% |
| 612-5300-703.01-32 | WI RETIREMENT | 6,654 | 7,202 | 5,502 | 6,203 | 1,572 | 3,322 | 6,442 | 3.85% |
| 612-5300-703.01-51 | MEDICAL INSURANCE | 29,457 | 30,012 | 23,152 | 28,435 | 5,063 | 10,842 | 29,114 | 2.39% |
| 612-5300-703.01-52 | DENTAL INSURANCE | 1,619 | 1,599 | 1,237 | 1,360 | 327 | 674 | 1,649 | 21.25% |
| 612-5300-703.01-53 | GROUP LIFE/DISAB INS | 835 | 704 | 573 | 588 | 154 | 300 | 626 | 6.46% |
| 612-5300-703.02-10 | PROF SERVICE/CONTRACTED | 78,338 | 101,110 | 100,578 | 142,000 | 18,924 | 95,000 | 142,000 | 0.00% |
| 612-5300-703.02-14 | GENERAL ENGINEERING | 5,721 | 1,078 | 1,959 | 5,000 | 209 | 1,200 | 5,000 | 0.00% |
| 612-5300-703.02-18 | NON-OPERATING LATERAL EXP | 41,825 | 2,843 | 104,299 | 59,000 | 0 | 0 | 5,000 | (91.53%) |
| 612-5300-703.02-34 | SITE MAINTENANCE | | 152 | 0 | 2,000 | 0 | 500 | 2,000 | 0.00% |
| 612-5300-703.02-40 | REPAIR/MAINT SERV/OTHER (LATERA | 2,000 | 8,220 | 2,315 | 8,000 | 630 | 2,000 | 8,000 | 0.00% |
| 612-5300-703.03-40 | OPERATING SUPPLIES | 31,276 | 60,158 | 79,856 | 25,000 | 4,353 | 25,000 | 25,000 | 0.00% |
| | SUBTOTAL | 312,864 | 330,154 | 405,213 | 375,309 | 55,756 | 190,292 | 322,795 | (13.99%) |
| REGIONAL TREATMENT EXPENSES - 704 | | | | | | | | | |
| 612-5300-704.03-40 | OPERATING SUPPLIES | 1,411,489 | 1,387,226 | 1,330,339 | 1,380,000 | 687,062 | 1,404,105 | 1,430,000 | 3.62% |
| 612-5300-704.06-90 | OTHER DEBT EXPENDITURES | 550,944 | 517,697 | 539,360 | 610,000 | 285,621 | 580,455 | 620,000 | 1.64% |
| | SUBTOTAL | 1,962,433 | 1,904,923 | 1,869,699 | 1,990,000 | 972,683 | 1,984,560 | 2,050,000 | 3.02% |
| OFFICE EXPENSES - 705 | | | | | | | | | |
| 612-5300-705.01-10 | SALARIED | 107,578 | 111,652 | 126,891 | 133,802 | 61,249 | 120,094 | 134,135 | 0.25% |
| 612-5300-705.01-20 | HOURLY/NON-REPRESENTED | 71,752 | 87,194 | 80,045 | 131,925 | 37,811 | 75,225 | 129,907 | (1.53%) |
| 612-5300-705.01-21 | HOURLY OVERTIME/NON-REPR | 365 | 1,745 | 760 | 2,407 | 422 | 903 | 2,449 | 1.74% |
| 612-5300-705.01-22 | HOURLY/NON-REPR/PT | | 0 | 0 | 720 | 0 | | 744 | 3.33% |
| 612-5300-705.01-31 | FICA | 12,970 | 14,533 | 17,967 | 19,575 | 7,266 | 15,011 | 19,560 | (0.08%) |
| 612-5300-705.01-32 | WI RETIREMENT | (44,837) | 50,665 | 7,673 | 18,386 | 6,659 | 13,637 | 18,907 | 2.83% |
| 612-5300-705.01-40 | PER DIEM | | 0 | 0 | 0 | 0 | | | 0.00% |
| 612-5300-705.01-51 | MEDICAL INSURANCE | 104,399 | 40,379 | 55,765 | 63,384 | 26,522 | 51,118 | 63,547 | 0.26% |
| 612-5300-705.01-52 | DENTAL INSURANCE | 2,328 | 2,483 | 2,781 | 2,906 | 1,319 | 2,536 | 2,971 | 2.24% |
| 612-5300-705.01-53 | GROUP LIFE/DISAB INS | 1,166 | 1,370 | 1,385 | 1,622 | 676 | 1,293 | 1,555 | (4.13%) |
| 612-5300-705.01-97 | UNEMPLOYMENT | | 0 | 0 | 0 | 0 | | | 0.00% |

EXPENDITURES: (cont.)

| ACCOUNT NUMBER | OBJECT | 2022 ACTUAL | 2023 ACTUAL | 2024 ACTUAL | 2025 BUDGET | 2025 YTD 06/30/25 | 2025 PROJ | 2026 BUDGET | % Change 2025/26 |
|---|---------------------------|------------------|------------------|------------------|-------------------|----------------------|------------------|------------------|---------------------|
| OFFICE EXPENSES - 705 (cont.) | | | | | | | | | |
| 612-5300-705.02-10 | PROF SERVICE/CONTRACTED | 11,035 | 12,306 | 19,014 | 29,013 | 12,930 | 26,562 | 14,522 | (49.95%) |
| 612-5300-705.02-11 | COMPUTER LICENSE & MAINT | 31,452 | 29,867 | 40,614 | 49,000 | 35,812 | 48,788 | 61,641 | 25.80% |
| 612-5300-705.02-12 | EMPLOYEE ASSISTANCE PROGR | 217 | 224 | 225 | 250 | 225 | 226 | 330 | 32.00% |
| 612-5300-705.02-14 | GENERAL ENGINEERING | | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| 612-5300-705.02-15 | LEGAL COUNCIL | 162 | 5,840 | 1,905 | 1,500 | 1,290 | 1,900 | 1,500 | 0.00% |
| 612-5300-705.02-17 | EQUIP RENTAL/CONTRACTED | 575 | 273 | 247 | 220 | 0 | | | (100.00%) |
| 612-5300-705.02-24 | TELEPHONE | 7,255 | 7,861 | 7,825 | 8,050 | 4,004 | 8,330 | 8,550 | 6.21% |
| 612-5300-705.02-40 | REPAIR/MAINT SERV/OTHER | 1,314 | 1,507 | 736 | 1,500 | 156 | 320 | 1,500 | 0.00% |
| 612-5300-705.02-41 | BUILDING REPAIR & MAINT | | | 0 | 0 | 0 | 0 | 0 | 0.00% |
| 612-5300-705.03-09 | CREDIT CARD FEES | 12,761 | 14,641 | 16,369 | 15,000 | 6,481 | 16,981 | 18,000 | 20.00% |
| 612-5300-705.03-10 | OFFICE SUPPLIES | 1,488 | 1,302 | 3,573 | 3,000 | 2,034 | 2,800 | 3,000 | 0.00% |
| 612-5300-705.03-13 | COPY/PRINTING CHARGES | 351 | 1,689 | 1,800 | 2,000 | 1,392 | 2,200 | 2,200 | 10.00% |
| 612-5300-705.03-20 | SUBSCRIPTIONS & DUES | | 0 | 45 | 350 | 0 | 350 | 500 | 42.86% |
| 612-5300-705.03-25 | LEGAL & DISPLAY ADS | | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| 612-5300-705.03-30 | MILEAGE/MEALS/LODGING | | 0 | 0 | 400 | 0 | 100 | 400 | 0.00% |
| 612-5300-705.03-35 | TRAINING | 29 | 28 | 31 | 775 | 0 | 150 | 800 | 3.23% |
| 612-5300-705.03-41 | POSTAGE/SHIPPING | 8,379 | 9,276 | 9,865 | 11,000 | 4,563 | 10,800 | 11,000 | 0.00% |
| 612-5300-705.03-43 | ACCREDITATION/AWARDS | 50 | 0 | 0 | 0 | 0 | | | 0.00% |
| 612-5300-705.03-57 | CUSTODIAL/MAINTENANCE SUP | | 0 | 0 | 0 | 0 | | | 0.00% |
| 612-5300-705.03-90 | OTHER SUPPLIES & EXPENSE | | 0 | 0 | 0 | 0 | | | 0.00% |
| 612-5300-705.03-93 | MEDICAL EXAMS | | 0 | 0 | 0 | 117 | 150 | 150 | 100.00% |
| 612-5300-705.03-99 | CONTINGENCY FUND | | 0 | 0 | 10,000 | 0 | | 10,000 | 0.00% |
| 612-5300-705.03-99 | NON-REP WAGE ADJUSTMENTS | | 0 | 0 | 12,817 | 0 | | 35,000 | 173.07% |
| 612-5300-705.05-30 | RENT | 14,760 | 14,760 | 14,760 | 20,000 | 0 | 20,000 | 30,000 | 50.00% |
| 612-5300-705.08-15 | COMPUTER EQUIP/SOFTWARE | 8,118 | 6,600 | 9,697 | 33,729 | 5,533 | 22,729 | 41,121 | 21.92% |
| 612-5300-705.09-10 | TRANSFER TO GENERAL FUND | 26,422 | 22,769 | 16,216 | 17,500 | 0 | 21,900 | 20,000 | 14.29% |
| | <i>SUBTOTAL</i> | <i>380,089</i> | <i>438,964</i> | <i>436,188</i> | <i>590,831</i> | <i>216,461</i> | <i>464,103</i> | <i>633,989</i> | <i>7.30%</i> |
| GRAND TOTAL WASTEWATER UTILITY EXP: | | 4,127,720 | 4,666,121 | 4,405,600 | 10,201,489 | 3,423,329 | 9,908,153 | 5,036,857 | (50.63%) |
| TOTAL EXCLUDING DEPRECIATION, CAPITAL RESERVE, & DEBT SERVICE ACCTS | | | | | | | | | |
| | | 3,222,587 | 3,304,286 | 3,221,484 | 3,486,650 | 1,481,410 | 3,254,790 | 3,545,657 | 1.69% |

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.

2025 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 construction of the Margeo Pond
- 9 Completed storm sewer reconstruction on Winchester Road

2026 Program Goals & Objectives:

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

DETAIL OF REVENUES - Storm

REVENUES:

| ACCOUNT NUMBER | ACCOUNT | 2022 | 2023 | 2024 | 2025 | 2025 YTD | 2025 | 2026 | % Change |
|--------------------|--|------------------|------------------|------------------|------------------|------------------|------------------|------------------|-----------------|
| | | ACTUAL | ACTUAL | ACTUAL | BUDGET | 06/30/25 | PROJ | BUDGET | 2025/26 |
| 613-5300-420.01-00 | SPECIAL ASSESSMENT REVENUE | | | 0 | 0 | 0 | 69,500 | | 0.00% |
| 613-5300-431.09-00 | MISC FEDERAL GRANTS | | | 0 | 0 | 0 | | | 0.00% |
| 613-5300-432.01-03 | FUEL TAX REFUND | 627 | 457 | 464 | 750 | 173 | 450 | 750 | 0.00% |
| 613-5300-432.06-03 | STORMWATER GRANTS | | | 0 | 0 | 0 | | | 0.00% |
| 613-5300-432.09-00 | MISC STATE GRANTS | | | 0 | 0 | 1,800 | 1,800 | | 0.00% |
| 613-5300-440.03-07 | EROSION PERMIT | 6,900 | 4,100 | 9,500 | 6,000 | 4,700 | 7,000 | 6,000 | 0.00% |
| 613-5300-440.03-10 | CULVERT PERMITS | 1,066 | 1,900 | 3,625 | 1,000 | 1,250 | 2,500 | 1,500 | 50.00% |
| 613-5300-440.03-11 | DITCH ENCLOSURE PERMITS | | | 0 | 0 | 0 | | | 0.00% |
| 613-5300-462.03-00 | DRAINAGE REVIEW | 10,225 | 19,353 | 34,619 | 15,000 | 18,377 | 22,000 | 20,000 | 33.33% |
| 613-5300-463.01-00 | RENTAL INCOME | 8,448 | 8,448 | 8,448 | 8,448 | 8,448 | 8,448 | 8,448 | 0.00% |
| 613-5300-465.01-00 | STORMWATER ERU REVENUE | 2,276,277 | 2,325,108 | 2,491,589 | 2,687,000 | 934,039 | 2,701,662 | 2,704,000 | 0.63% |
| 613-5300-465.01-01 | LATERAL REPAIR REVENUE | | | 0 | 0 | 0 | | | 0.00% |
| 613-5300-465.03-00 | PENALTIES/FEES | 14,164 | 20,699 | 18,617 | 12,000 | 5,350 | 12,700 | 12,000 | 0.00% |
| 613-5300-480.01-00 | INTEREST | 74,422 | 229,703 | 285,077 | 65,000 | 125,253 | 250,506 | 65,000 | 0.00% |
| 613-5300-480.01-01 | CAPITALIZED INTEREST | | | 0 | 0 | 0 | | | 0.00% |
| 613-5300-480.02-01 | SALE OF EQUIP & VEHICLES | | | 18,699 | 15,000 | 0 | | 15,000 | 0.00% |
| 613-5300-480.09-00 | MISC OPERATING REVENUE | 2,185 | 383,796 | 0 | 0 | 572 | 572 | | 0.00% |
| 613-5300-480.10-01 | DEVELOPER CONTRIBUTIONS REV. | 156,578 | 193,557 | 0 | 0 | 0 | | | 0.00% |
| 613-5300-480.10-02 | MUNICIPAL CONTRIBUTIONS REV. | | | 0 | 0 | 0 | 52,000 | 200,000 | 100.00% |
| 613-5300-480-10-03 | GRANTS-OPERATIONS | | | 0 | 0 | 0 | | | 0.00% |
| 613-5300-480.10-04 | GRANTS-CAPITAL | 1,049,209 | | 0 | 0 | 0 | | | 0.00% |
| 613-5300-491.01-01 | TRANSFER FROM GENERAL FUND | | | 0 | 0 | 0 | | | 0.00% |
| 613-5300-491.03-01 | TRANSFER FROM DEBT SERV FUND | | | 0 | 0 | 0 | | | 0.00% |
| 613-5300-491.04-00 | TRANSFER FROM CAP PRJ FDS - SETTLEMENT | | | 1,784,247 | 753,000 | 0 | 753,000 | | (100.00%) |
| 613-5300-492.01-00 | TRANSFER FROM DEPRECIATION | | | 0 | 95,500 | 0 | | 58,903 | (38.32%) |
| 613-5300-492.09-00 | TRANSFER FROM FUND BALANCE-STABILIZATION | | | 0 | 0 | 0 | | | 0.00% |
| 613-5300-492.09-00 | TRANSFER FROM FUND BALANCE | | | 0 | 381,949 | 0 | | 125,000 | (67.27%) |
| 613-5300-492.04-00 | PRIOR YEAR CARRYOVER-DEBT | | | 0 | 45,000 | 0 | | 190,000 | 322.22% |
| 613-5300-493.01-00 | PROCEEDS FROM DEBT | | | 0 | 1,846,000 | 0 | | 1,913,500 | 3.66% |
| | TOTAL REVENUES | 3,600,101 | 3,187,121 | 4,654,884 | 5,931,647 | 1,099,962 | 3,882,138 | 5,320,101 | (10.31%) |

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

2,394,314 2,993,564 2,870,637 2,810,198 1,099,962 3,077,138 2,832,698 0.80%

CROSS-SECTIONAL ANALYSIS OF EXPENDITURES - Storm

EXPENDITURES:

| ACCOUNT NUMBER | ACCOUNT | 2022 ACTUAL | 2023 ACTUAL | 2024 ACTUAL | 2025 BUDGET | 2025 YTD 06/30/25 | 2025 PROJ | 2026 BUDGET | % Change 2025/26 |
|---------------------------------------|--------------------------|----------------|----------------|----------------|----------------|-------------------|----------------|----------------|------------------|
| xxxx 110 000 | SALARIED | 208,715 | 214,550 | 220,112 | 230,434 | 104,919 | 231,589 | 231,338 | 0.39% |
| xxxx 120 000 | HOURLY/NON-REPRESENTED | 102,046 | 91,218 | 93,914 | 199,436 | 50,606 | 127,224 | 196,657 | (1.39%) |
| xxxx 121 000 | HOURLY OVERTIME/NON-REPR | 296 | 1,444 | 495 | 432 | 523 | 1,156 | 54 | (87.50%) |
| xxxx 122 000 | HOURLY/NON-REPR/PT | 684 | 0 | 0 | 5,220 | 0 | 4,500 | 5,244 | 0.46% |
| xxxx 145 000 | INTERN | 909 | 0 | 782 | 6,120 | 0 | 6,120 | 6,286 | 2.71% |
| Salary/Wages/Per Diem Subtotal | | 312,650 | 307,212 | 315,303 | 441,642 | 156,048 | 370,589 | 439,579 | (0.47%) |
| xxxx 131 000 | FICA | 22,609 | 22,512 | 22,858 | 31,814 | 11,315 | 27,891 | 31,683 | (0.41%) |
| xxxx 132 000 | WI RETIREMENT | (23,345) | 47,624 | 21,206 | 29,906 | 10,634 | 25,318 | 30,820 | 3.06% |
| xxxx 151 000 | MEDICAL INSURANCE | 81,605 | 87,147 | 102,042 | 131,748 | 44,019 | 94,390 | 138,957 | 5.47% |
| xxxx 152 000 | DENTAL INSURANCE | 4,125 | 3,736 | 4,346 | 6,359 | 2,117 | 4,551 | 6,401 | 0.66% |
| xxxx 153 000 | GROUP LIFE/DISAB INS | 2,159 | 2,068 | 2,212 | 3,101 | 1,047 | 2,270 | 3,130 | 0.94% |
| xxxx 197 000 | UNEMPLOYMENT COMP | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| xxxx 198 000 | VACATION/SICK ACCRUAL | 14,358 | (23,879) | (9,460) | 0 | 0 | 0 | 0 | 0.00% |
| Benefit Subtotal | | 101,511 | 139,208 | 143,205 | 202,928 | 69,132 | 154,420 | 210,991 | 3.97% |
| xxxx 210 000 | PROF SERVICE/CONTRACTED | 57,720 | 56,546 | 154,240 | 114,693 | 43,336 | 107,729 | 118,000 | 2.88% |
| xxxx 211 000 | COMPUTER LICENSE & MAINT | 21,837 | 22,033 | 28,339 | 33,819 | 25,441 | 32,420 | 37,285 | 10.25% |
| xxxx 212 000 | EMPLOYEE ASSISTANCE PROG | 177 | 182 | 210 | 250 | 181 | 265 | 330 | 32.00% |
| xxxx 214 000 | ENGINEERING | 29,707 | 45,960 | 84,753 | 60,500 | 19,409 | 59,282 | 52,500 | (13.22%) |
| xxxx 215 000 | LEGAL COUNSEL | 0 | 0 | 753 | 500 | 415 | 1,000 | 500 | 0.00% |
| xxxx 217 000 | EQUIP RENTAL | 0 | 0 | 0 | 5,000 | 0 | 500 | 5,000 | 0.00% |
| Contracted Services Subtotal | | 109,441 | 124,721 | 268,295 | 214,762 | 88,782 | 201,196 | 213,615 | (0.53%) |
| xxxx 221 000 | ELECTRICITY | 1,723 | 1,851 | 1,803 | 2,000 | 174 | 1,500 | 2,000 | 0.00% |
| xxxx 223 000 | SEWER & WATER | 4,325 | 4,093 | 3,998 | 5,000 | 1,645 | 4,000 | 5,000 | 0.00% |
| xxxx 224 000 | TELEPHONE | 1,510 | 2,438 | 1,849 | 1,860 | 809 | 2,316 | 2,565 | 37.90% |
| Utilities Subtotal | | 7,558 | 8,382 | 7,650 | 8,860 | 2,628 | 7,816 | 9,565 | 7.96% |

EXPENDITURES: (cont.)

| ACCOUNT NUMBER | ACCOUNT | 2022 ACTUAL | 2023 ACTUAL | 2024 ACTUAL | 2025 BUDGET | 2025 YTD 06/30/25 | 2025 PROJ | 2026 BUDGET | % Change 2025/26 |
|---------------------------------------|---------------------------|----------------|----------------|----------------|----------------|----------------------|---------------|----------------|---------------------|
| xxxx 227 000 | DISPOSAL/LANDFILL CHARGES | 5,996 | 2,106 | 4,633 | 9,800 | 3,188 | 5,700 | 9,800 | 0.00% |
| xxxx 231 000 | CULVERT MAINTENANCE | 7,370 | 17,919 | 18,649 | 25,000 | 15,461 | 28,000 | 30,000 | 20.00% |
| xxxx 232 000 | DITCHING | 21,129 | 12,375 | 4,716 | 15,000 | 6,134 | 12,000 | 15,000 | 0.00% |
| xxxx 234 000 | SITE MAINTENANCE | | 0 | 0 | 18,000 | 0 | 0 | 93,000 | 416.67% |
| xxxx 238 000 | STORM SEWER MAPPING | 0 | 0 | 0 | 3,000 | 0 | 0 | 3,000 | 0.00% |
| xxxx 240 000 | REPAIR/MAINT SERV/OTHER | 958 | 33 | 39 | 925 | 0 | 75 | 925 | 0.00% |
| xxxx 293 000 | DRUG & ALCOHOL TESTING | 0 | 0 | 0 | 200 | 0 | 100 | 200 | 0.00% |
| Subtotal | | 35,453 | 32,433 | 28,036 | 71,925 | 24,783 | 45,875 | 151,925 | 111.23% |
| xxxx 309 000 | CREDIT CARD FEES | 12,761 | 14,641 | 16,357 | 14,500 | 6,481 | 16,981 | 18,000 | 24.14% |
| xxxx 310 000 | OFFICE SUPPLIES | 0 | 246 | 2,774 | 2,500 | 1,396 | 2,900 | 3,000 | 20.00% |
| xxxx 313 000 | PRINTING | 351 | 1,689 | 1,800 | 2,000 | 1,392 | 2,241 | 2,000 | 0.00% |
| xxxx 320 000 | SUBSCRIPTIONS & DUES | 4,820 | 4,875 | 4,991 | 6,000 | 5,290 | 6,000 | 11,300 | 88.33% |
| xxxx 325 000 | LEGAL & DISPLAY ADS | 0 | 0 | 0 | 0 | 0 | 0 | 200 | 100.00% |
| xxxx 330 000 | MILEAGE/MEALS/LODGING | 0 | 0 | 0 | 600 | 0 | 0 | 600 | 0.00% |
| xxxx 331 000 | GASOLINE/FUEL | 14,725 | 9,537 | 9,271 | 9,500 | 5,176 | 9,400 | 10,000 | 5.26% |
| xxxx 335 000 | TRAINING | 1,868 | 122 | 710 | 2,350 | 560 | 800 | 2,350 | 0.00% |
| xxxx 340 000 | OPERATING SUPPLIES | 1,950 | 5,469 | 670 | 5,200 | 1,565 | 4,566 | 4,700 | (9.62%) |
| xxxx 341 000 | POSTAGE/SHIPPING | 8,379 | 9,151 | 9,865 | 9,500 | 4,563 | 10,374 | 10,250 | 7.89% |
| xxxx 346 000 | CLOTHING/UNIFORM ALLOW | 0 | 63 | 59 | 600 | 0 | 200 | 600 | 0.00% |
| Operating Supplies Subtotal | | 44,854 | 45,793 | 46,498 | 52,750 | 26,423 | 53,462 | 63,000 | 19.43% |
| xxxx 353 000 | EQUIPMENT MAINTENANCE | 86 | 116 | 556 | 600 | 638 | 638 | 600 | 0.00% |
| xxxx 355 000 | VEHICLE MAINTENANCE | 7,606 | 21,136 | 16,729 | 21,000 | 15,851 | 20,500 | 23,000 | 9.52% |
| xxxx 357 000 | CUSTODIAL/MAINTENANCE SUP | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Asset Maint. Supplies Subtotal | | 7,692 | 21,252 | 17,285 | 21,600 | 16,489 | 21,138 | 23,600 | 9.26% |

EXPENDITURES: (cont.)

| ACCOUNT NUMBER | ACCOUNT | 2022 ACTUAL | 2023 ACTUAL | 2024 ACTUAL | 2025 BUDGET | 2025 YTD 06/30/25 | 2025 PROJ | 2026 BUDGET | % Change 2025/26 |
|-------------------------------------|--------------------------------|------------------|------------------|------------------|------------------|----------------------|------------------|------------------|---------------------|
| xxxx 374 000 | ROAD REPAIRS | 13,703 | 568 | 3,296 | 10,000 | 772 | 3,000 | 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 | 500 | 0 | 0 | 2,000 | 0 | 500 | 2,000 | 0.00% |
| xxxx 393 000 | MEDICAL EXAMS | 0 | 0 | 0 | 150 | 52 | 150 | 150 | 0.00% |
| xxxx 397 000 | RISK MANAGEMENT | 356 | 254 | 490 | 1,000 | 0 | 500 | 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 | 13,010 | 0 | 0 | 32,000 | 145.96% |
| xxxx 510 000 | INSURANCE | 39,797 | 41,053 | 43,107 | 47,500 | 36,336 | 44,500 | 47,500 | 0.00% |
| xxxx 530 000 | RENT | 6,493 | 13,260 | 20,858 | 5,000 | 0 | 15,000 | 20,000 | 300.00% |
| xxxx 540 000 | DEPRECIATION/AMORTIZED EXP | 436,499 | 420,154 | 469,933 | 435,000 | 0 | 475,000 | 435,000 | 0.00% |
| xxxx 541 000 | DEPRECIATION-CIAC | 85,699 | 88,616 | 90,229 | 43,000 | 0 | 92,500 | 43,000 | 0.00% |
| xxxx 590 000 | OTHER FIXED CHARGES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Subtotal | | 583,047 | 563,905 | 627,914 | 571,660 | 37,160 | 631,150 | 605,650 | 5.95% |
| xxxx 610 000 | PRINCIPAL | 0 | 0 | 0 | 764,147 | 0 | 0 | 702,431 | (8.08%) |
| xxxx 620 000 | INTEREST | 148,323 | 180,289 | 312,005 | 289,644 | 78,478 | 289,026 | 354,704 | 22.46% |
| xxxx 801 000 | CAPITAL RESERVE | (22,640) | 11,439 | 0 | 3,171,000 | 362,464 | 3,171,000 | 2,348,403 | (25.94%) |
| xxxx 815 000 | COMPUTER EQUIP/SOFTWARE | 8,172 | 6,453 | 7,300 | 33,229 | 4,572 | 21,500 | 53,621 | 61.37% |
| Capital Investments Subtotal | | 133,855 | 198,181 | 319,305 | 4,258,020 | 445,514 | 3,481,526 | 3,459,159 | (18.76%) |
| xxxx 880 000 | DEBT ISSUANCE COSTS | (5,490) | 36,888 | 51,404 | 0 | 0 | 37,653 | 42,400 | 100.00% |
| 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 | 52,972 | 45,537 | 32,399 | 87,500 | 0 | 35,000 | 87,500 | 0.00% |
| xxxx 910 000 | TRANSFER TO CAPITAL PROJ (ERF) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Debt Service Subtotal | | 47,482 | 82,425 | 83,802 | 87,500 | 0 | 72,653 | 129,900 | 48.46% |
| TOTAL EXPENDITURES | | 1,383,543 | 1,523,512 | 1,857,294 | 5,931,647 | 866,959 | 5,039,825 | 5,306,984 | (10.53%) |

NOTES:

1 Unrestricted & Unassigned Fund Balance (less 25% Working Capital, \$365,372) as of 12/31/24 = \$5,003,208

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 = \$160, (last increase 2025 by \$10 / ERU)

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 @ \$17.46 (increase \$0.46 / hr)
- 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

24 613-5300-751.02-10 Prof Service/contracted - \$19,000

Diggers Hotline Locates (\$4,000); Contracted service for locates (\$15,000)

25 613-5300-751.02-14 General Engineering - \$20,000

Storm Sewers and Storm Capital

26 613-5300-751.02-17 Equip Rental - \$5,000

Miscellaneous equipment rental

27 613-5300-751.02-31 Culvert Maintenance - \$30,000

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

28 613-5300-751.02-32 Ditching - \$15,000

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

29 613-5300-751.03-20 Subscriptions & Dues - \$6,300

NEWSC Membership (\$2,400), MS4 Permit (\$3,000), APWA Membership (\$300), NASECA Membership (\$50), Misc. (\$550)

30 613-5300-751.03-31 Gasoline/Fuel - \$6,000

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

31 613-5300-751.03-35 Training - \$1,000

Misc. stormwater training, courses, conferences, etc.

32 613-5300-751.03-46 Clothing/Uniform Allowance - \$600

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 - \$2,000

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

34 613-5300-751.05-30 Rent - \$20,000

Vehicle/Equip Rental (primarily Municipal owed property for ditching, culverts, etc)

NOTES: (cont.)

35 613-5300-751.08-01 Capital Reserve - \$1,935,500

- \$ 22,322^ - Replace #20 Tandem (15%) Remaining (carryover from 2024, pre-order approved with Resolution #230724-2 \$40,430-18,108 truck received)
- \$ 36,581^ - Replace #27 Tandem (15%) Remaining (carryover from 2024, pre-order approved with Resolution #230724-2 \$50,070-18,489 truck received)
- \$ 27,500~ - Replace #15 4-ton asphalt patcher (50%)

Infrastructure Projects:

- \$ 1,200,000* - Schildt Park Stormwater Pond - Construction
- \$ 257,000* - Valley Rd Storm Sewer Imprvement (Olde Midway Rd to St Hwy 47) - Joint with Winnebago Cty & City of Menasha
- \$ 150,000* - Sand Point Pond Bird Deterrent Grid and Fencing
- \$ 125,000* - Jacobson Rd I41 Overpass - westside stormwater and wall reconstruction
- \$ 120,000* - Palisades Storm Sewer Extension (Valley Rd to Baldwin Ct)
- \$ 120,000** - Ehlers Rd Culvert Rehabilitation (1051 to 1088 Ehlers Rd) - Construction
- \$ 25,000** - Earl Street Urbanization - Design (2024 borrowing)
- \$ 20,000** - E Shady Lane Reconstruction Storm Sewer (CTH CB - Cold Spring Rd) - Design (2024 borrowing)
- \$ 25,000* - Irish Rd Reconstruction - Storm Sewer (CTH II to Jacobsen Rd) - Design

- \$ 200,000< - Irish Road North Pond land purchase
- \$ 20,000** Margeo Pond Plantings (done the year after pond installation - 2025 borrowing)

* New Borrowing

~ Operations

^ Savings / Fund Balance

*^ Settlement Funds

**Carryover from Prior Borrowing

< TID 3

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

Repayment of prior expenses to GF for Debt, Operating Expenses (\$50,000 repayment is from fund balance)

STORM MAINS/TELEVISE - 752

37 613-5300-752.02-10 Prof Service/Contracted - \$6,000

Televise Storm Mains

38 613-5300-752.02-38 Storm Sewer Mapping - \$3,000

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

NOTES: (cont.)

STREET CLEANING/POLLUTION PREVENTION - 753

39 613-5300-753.02-23 Water & Sewer Charges

Sweeper Cleaning at Storage Building

40 613-5300-753.02-27 Disposal/Landfill Charges - \$9,800

Sweeper Disposal - Landfill Costs (sweep several weeks per month and accumulate debris until necessary to take to dump)

41 613-5300-753.03-31 Gasoline/Fuel - \$4,000

For Vehicles & Equipment (#8, #9, #16, #18, #21, #30)

42 613-5300-753.03-35 Training - \$500

Sweeper School (3), Confined Space Training, Misc Training

DETENTION POND - 754

43 613-5300-754.02-10 Prof Service/Contracted - \$80,000

Pond Maintenance/Management/Permits (9 ponds - Tayco, Independence, Cold Spring, Shady, Palisades, CFCU, Rocket, Sand Point, Church)

\$65,000 Routine inspections/maintenance, O&M services, ecological services, bathymetric surveys, muskrat trapping

\$15,000 Sand Point Pond Bird Study

44 613-5300-754.02-21 Electricity - \$2,000

Palisades Pond Aerator (\$300/month for 6 months)

45 613-5300-754.02-34 Site Maintenance - \$68,000

Leak Repairs on Village-owned Ponds (primarily Independence, Shady Lane, and CFCU; inspections in 02-10 account) (rollover - offset with fund balance) - \$18,000

Leak Repair on Rocket Pond - \$75,000 (offset with fund balance)

OFFICE EXPENSES - 755

46 613-5300-755.02-10 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)

47 613-5300-755.02-11 Computer License & Maint

HTE Software Licensing & Maintenance, ARC info Licenses, Network Maintenance, Accufund, Phone Maintenance, MS Enterprise Agreement, etc from Village plus Engineering Stormwater Modeling Program

48 613-5300-755.02-14 Engineering

Credit Application Reviews

49 613-5300-755.02-40 Repair/Maint Serv/Other

Folding Machine Maintenance

50 613-5300-755.03-10 Office Supplies - \$3,000

Street Dept Office Supplies, Finance Office Supplies, CD Office Supplies

51 613-5300-755.03-13 Copy/Printing Charges

Bills, Door Hangers, Envelopes, Return Envelopes

NOTES: (cont.)

52 613-5300-755.03-41 Postage/Shipping

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

53 613-5300-755.08-15 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; includes \$8,000 for purchase of Stormwater Modeling program

54 613-5300-755.09-10 Transfer to General Fund

10% of Municipal Complex Costs

PRE-EROSION CONTROL - 756

55 613-5300-756.02-14 General Engineering - \$30,000

Drainage Plan Review, (Drainage Reviews & DNR Compliance)

56 613-5300-756.03-35 Training - \$750

Erosion Control Training (2), Misc Stormwater Training

POST EROSION CONTROL - 757

57 613-5300-757.02-14 General Engineering - \$5,000

Field Investigations and Stormwater Utility Credit Application reviews

ILLICITE DISCHARGE - 758

58 613-5300-758.02-14 General Engineering - \$5,000

Illicit discharge screening fieldwork and report writing

59 613-5300-758.03-40 Operating Supplies - \$700

Purchase of illicit discharge screening supplies and testing gear

DETAIL OF EXPENDITURES - Storm

EXPENDITURES:

| ACCOUNT NUMBER | OBJECT | 2022 ACTUAL | 2023 ACTUAL | 2024 ACTUAL | 2025 BUDGET | 2025 YTD 06/30/25 | 2025 PROJ | 2026 BUDGET | % Change 2025/26 |
|---------------------------------|-----------------------------|----------------|----------------|----------------|----------------|----------------------|--------------|----------------|---------------------|
| GENERAL OPERATIONS - 751 | | | | | | | | | |
| 613-5300-751.01-10 | SALARIED | 84,250 | 83,093 | 79,924 | 81,224 | 37,096 | 82,050 | 82,052 | 1.02% |
| 613-5300-751.01-20 | HOURLY/NON-REPRESENTED | 10,683 | 14,134 | 6,680 | 75,924 | 3,650 | 6,694 | 75,088 | (1.10%) |
| 613-5300-751.01-21 | HOURLY OVERTIME/NON-REPR | 4 | 0 | 11 | 114 | 0 | | | (100.00%) |
| 613-5300-751.01-22 | HOURLY PART-TIME | 54 | 0 | 0 | 0 | 0 | | | 0.00% |
| 613-5300-751.01-24 | HOURLY/GENERAL UNION | | | 0 | 0 | 0 | | | 0.00% |
| 613-5300-751.01-25 | HOURLY OT/GEN UNION | | | 0 | 0 | 0 | | | 0.00% |
| 613-5300-751.01-31 | FICA | 7,031 | 7,169 | 6,298 | 11,739 | 2,958 | 6,798 | 11,732 | (0.06%) |
| 613-5300-751.01-32 | WI RETIREMENT | 6,173 | 6,338 | 5,983 | 10,930 | 2,832 | 6,176 | 11,314 | 3.51% |
| 613-5300-751.01-45 | INTERN | | | 0 | 6,120 | 0 | 6,120 | 6,286 | 2.71% |
| 613-5300-751.01-51 | MEDICAL INSURANCE | 17,637 | 43,650 | 32,993 | 52,235 | 11,370 | 25,857 | 55,875 | 6.97% |
| 613-5300-751.01-52 | DENTAL INSURANCE | 978 | 1,097 | 1,264 | 2,685 | 553 | 1,264 | 2,608 | (2.87%) |
| 613-5300-751.01-53 | GROUP LIFE/DISAB INS | 695 | 690 | 648 | 1,363 | 260 | 639 | 1,407 | 3.23% |
| 613-5300-751.01-97 | UNEMPLOYMENT | | 0 | 0 | 0 | 0 | | | 0.00% |
| 613-5300-751.01-98 | VAC/SICK ACCRUAL EXP | 14,358 | (23,879) | (9,460) | 0 | 0 | | | 0.00% |
| 613-5300-751.02-10 | PROF SERVICE/CONTRACTED | 5,458 | 2,420 | 27,243 | 22,500 | 10,040 | 18,000 | 19,000 | (15.56%) |
| 613-5300-751.02-12 | EMPLOYEE ASSISTANCE PROGRAM | 177 | 182 | 210 | 250 | 181 | 265 | 330 | 32.00% |
| 613-5300-751.02-14 | GENERAL ENGINEERING | 9,552 | 25,361 | 57,752 | 15,000 | 4,352 | 23,000 | 14,500 | (3.33%) |

EXPENDITURES: (cont.)

| ACCOUNT NUMBER | OBJECT | 2022 ACTUAL | 2023 ACTUAL | 2024 ACTUAL | 2025 BUDGET | 2025 YTD 06/30/25 | 2025 PROJ | 2026 BUDGET | % Change 2025/26 |
|---|--------------------------------|----------------|------------------|------------------|------------------|----------------------|------------------|------------------|---------------------|
| GENERAL OPERATIONS - 751 (cont.) | | | | | | | | | |
| 613-5300-751.02-15 | LEGAL COUNCIL | | 0 | 0 | 0 | 0 | | | 0.00% |
| 613-5300-751.02-17 | EQUIP RENTAL/CONTRACTED | | 0 | 0 | 5,000 | 0 | 500 | 5,000 | 0.00% |
| 613-5300-751.02-31 | CULVERT MAINTENANCE | 7,370 | 17,919 | 18,649 | 25,000 | 15,461 | 28,000 | 30,000 | 20.00% |
| 613-5300-751.02-32 | DITCHING | 21,129 | 12,375 | 4,716 | 15,000 | 6,134 | 12,000 | 15,000 | 0.00% |
| 613-5300-751.02-93 | DRUG & ALCOHOL TESTING | | 0 | 0 | 200 | 0 | 100 | 200 | 0.00% |
| 613-5300-751.03-20 | SUBSCRIPTIONS & DUES | 4,820 | 4,875 | 4,991 | 6,000 | 295 | 6,000 | 11,300 | 88.33% |
| 613-5300-751.03-30 | MILEAGE/MEALS/LODGING | | 0 | 0 | 500 | 0 | 0 | 500 | 0.00% |
| 613-5300-751.03-31 | GASOLINE/FUEL | 7,210 | 6,282 | 6,000 | 5,500 | 2,866 | 5,800 | 6,000 | 9.09% |
| 613-5300-751.03-35 | TRAINING | | 0 | 529 | 1,000 | 560 | 700 | 1,000 | 0.00% |
| 613-5300-751.03-40 | OPERATING SUPPLIES | 1,950 | 5,469 | 670 | 4,000 | 1,117 | 3,800 | 4,000 | 0.00% |
| 613-5300-751.03-46 | CLOTHING/UNIFORM ALLOW | | 63 | 59 | 600 | 0 | 200 | 600 | 0.00% |
| 613-5300-751.03-53 | EQUIPMENT MAINTENANCE | 86 | 116 | 556 | 600 | 638 | 638 | 600 | 0.00% |
| 613-5300-751.03-55 | VEHICLE MAINTENANCE | 2,939 | 6,772 | 11,648 | 6,000 | 5,076 | 7,500 | 8,000 | 33.33% |
| 613-5300-751.03-74 | ROAD REPAIRS | 13,703 | 568 | 3,296 | 10,000 | 772 | 3,000 | 10,000 | 0.00% |
| 613-5300-751.03-91 | PUBLIC SERVICE & EDUCATION | 500 | 0 | 0 | 2,000 | 0 | 500 | 2,000 | 0.00% |
| 613-5300-751.03-93 | MEDICAL EXAMS | | 0 | 0 | 150 | 52 | 150 | 150 | 0.00% |
| 613-5300-751.03-97 | RISK MANAGEMENT | 356 | 254 | 490 | 1,000 | 0 | 500 | 1,000 | 0.00% |
| 613-5300-751.05-10 | INSURANCE | 39,797 | 41,053 | 43,107 | 47,500 | 36,336 | 44,500 | 47,500 | 0.00% |
| 613-5300-751.05-30 | RENT | 6,493 | 13,260 | 20,858 | 5,000 | 0 | 15,000 | 20,000 | 300.00% |
| 613-5300-751.05-40 | DEPRECIATION/AMORTIZED EXP | 436,499 | 420,154 | 469,933 | 435,000 | 0 | 475,000 | 435,000 | 0.00% |
| 613-5300-751.05-41 | DEPRECIATION-CIAC | 85,699 | 88,616 | 90,229 | 43,000 | 0 | 92,500 | 43,000 | 0.00% |
| 613-5300-751.05-90 | OTHER FIXED CHARGES | | 0 | 0 | 0 | 0 | | | 0.00% |
| 613-5300-751.06-10 | PRINCIPAL | | 0 | 0 | 764,147 | 0 | | 702,431 | (8.08%) |
| 613-5300-751.06-20 | INTEREST | 148,323 | 180,289 | 312,005 | 289,644 | 78,478 | 289,026 | 354,704 | 22.46% |
| 613-5300-751.06-30 | CAPITALIZED INTEREST | | 0 | 0 | 0 | 0 | | | 0.00% |
| 613-5300-751.08-01 | CAPITAL RESERVE | (22,640) | 11,439 | 0 | 3,171,000 | 362,464 | 3,171,000 | 2,348,403 | (25.94%) |
| 613-5300-751.08-80 | DEBT ISSUANCE COSTS | (5,490) | 36,888 | 51,404 | 0 | 0 | 37,653 | 42,400 | 100.00% |
| 613-5300-751.08-81 | AMORTIZATION EXP ON LOSS | | 0 | 0 | 0 | 0 | | | 0.00% |
| 613-5300-751.08-90 | DEBT DISCOUNT | | 0 | 0 | 0 | 0 | | | 0.00% |
| 613-5300-751.09-10 | TRANSFER TO GENERAL FUND | | 0 | 0 | 50,000 | 0 | | 50,000 | 0.00% |
| 613-5300-751.09-40 | TRANSFER TO CAPITAL PROJ (ERF) | | | 0 | 0 | 0 | | | 0.00% |
| | SUBTOTAL | 905,794 | 1,006,647 | 1,248,686 | 5,167,925 | 583,541 | 4,370,930 | 4,418,980 | (14.49%) |

EXPENDITURES: (cont.)

| ACCOUNT NUMBER | OBJECT | 2022 ACTUAL | 2023 ACTUAL | 2024 ACTUAL | 2025 BUDGET | 2025 YTD 06/30/25 | 2025 PROJ | 2026 BUDGET | % Change 2025/26 |
|-------------------|--------|----------------|----------------|----------------|----------------|----------------------|--------------|----------------|---------------------|
|-------------------|--------|----------------|----------------|----------------|----------------|----------------------|--------------|----------------|---------------------|

STORM MAINS/TELEVISE - 752

| | | | | | | | | | |
|--------------------|--------------------------|----------|----------|---------------|--------------|----------|--------------|--------------|--------------|
| 613-5300-752.01-10 | SALARIED | 0 | 0 | 0 | 0 | | | 0.00% | |
| 613-5300-752.01-20 | HOURLY/NON-REPRESENTED | 0 | 0 | 0 | 0 | | | 0.00% | |
| 613-5300-752.01-21 | HOURLY OVERTIME/NON-REPR | 0 | 0 | 0 | 0 | | | 0.00% | |
| 613-5300-752.01-22 | HOURLY/NON-REPR/PT | 0 | 0 | 0 | 0 | | | 0.00% | |
| 613-5300-752.01-32 | WI RETIREMENT | 0 | 0 | 0 | 0 | | | 0.00% | |
| 613-5300-752.01-51 | MEDICAL INSURANCE | 0 | 0 | 0 | 0 | | | 0.00% | |
| 613-5300-752.01-52 | DENTAL INSURANCE | 0 | 0 | 0 | 0 | | | 0.00% | |
| 613-5300-752.01-53 | GROUP LIFE/DISAB INS | 0 | 0 | 0 | 0 | | | 0.00% | |
| 613-5300-752.02-10 | PROF SERVICE/CONTRACTED | 0 | 37,759 | 6,000 | 0 | 1,000 | 6,000 | 0.00% | |
| 613-5300-752.02-14 | GENERAL ENGINEERING | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% | |
| 613-5300-752.02-17 | EQUIP RENTAL/CONTRACTED | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% | |
| 613-5300-752.02-38 | STORM SEWER MAPPING | 0 | 0 | 3,000 | 0 | 0 | 3,000 | 0.00% | |
| 613-5300-752.03-40 | OPERATING SUPPLIES | 0 | 0 | 0 | 0 | | | 0.00% | |
| 613-5300-752.03-53 | EQUIPMENT MAINTENANCE | 0 | 0 | 0 | 0 | | | 0.00% | |
| 613-5300-752.05-30 | RENT | 0 | 0 | 0 | 0 | | | 0.00% | |
| SUBTOTAL | | 0 | 0 | 37,759 | 9,000 | 0 | 1,000 | 9,000 | 0.00% |

STREET CLEANING/POLLUTION PREVENTION - 753

| | | | | | | | | | |
|--------------------|-----------------------------|--------|--------|--------|--------|--------|--------|--------|-----------|
| 613-5300-753.01-10 | SALARIED | 0 | 0 | 0 | 0 | | | 0.00% | |
| 613-5300-753.01-20 | HOURLY/NON-REPRESENTED | 34,016 | 20,091 | 25,682 | 60,264 | 18,362 | 57,276 | 58,312 | (3.24%) |
| 613-5300-753.01-21 | HOURLY OVERTIME/NON-REPR | 0 | 0 | 267 | 194 | 459 | | | (100.00%) |
| 613-5300-753.01-22 | HOURLY/NON-REPR/PT | 630 | 0 | 0 | 4,500 | 0 | 4,500 | 4,500 | 0.00% |
| 613-5300-753.01-31 | FICA | 2,431 | 1,444 | 1,798 | 4,696 | 1,306 | 4,761 | 4,537 | (3.39%) |
| 613-5300-753.01-32 | WI RETIREMENT | 2,211 | 1,367 | 1,772 | 4,207 | 1,290 | 4,325 | 4,198 | (0.21%) |
| 613-5300-753.01-51 | MEDICAL INSURANCE | 12,474 | 6,889 | 9,882 | 21,461 | 7,655 | 14,470 | 20,437 | (4.77%) |
| 613-5300-753.01-52 | DENTAL INSURANCE | 697 | 376 | 511 | 1,024 | 328 | 619 | 844 | (17.58%) |
| 613-5300-753.01-53 | GROUP LIFE/DISAB INS | 247 | 111 | 198 | 307 | 138 | 243 | 323 | 5.21% |
| 613-5300-753.02-10 | PROF SERVICE/CONTRACTED | 0 | 0 | 0 | 0 | 0 | | | 0.00% |
| 613-5300-753.02-12 | EMPLOYEE ASSISTANCE PROGRAM | 0 | 0 | 0 | 0 | 0 | | | 0.00% |
| 613-5300-753.02-14 | GENERAL ENGINEERING | 0 | 0 | 0 | 0 | 0 | | | 0.00% |
| 613-5300-753.02-17 | EQUIP RENTAL/CONTRACTED | 0 | 0 | 0 | 0 | 0 | | | 0.00% |
| 613-5300-753.02-23 | WATER/SEWER | 4,325 | 4,093 | 3,998 | 5,000 | 1,645 | 4,000 | 5,000 | 0.00% |
| 613-5300-753.02-27 | DISPOSAL/LANDFILL CHARGES | 5,996 | 2,106 | 4,633 | 9,800 | 3,188 | 5,700 | 9,800 | 0.00% |
| 613-5300-753.02-34 | SITE MAINTENANCE | 0 | 0 | 0 | 0 | 0 | | | 0.00% |
| 613-5300-753.02-93 | DRUG & ALCOHOL TESTING | 0 | 0 | 0 | 0 | 0 | | | 0.00% |

EXPENDITURES: (cont.)

| ACCOUNT NUMBER | OBJECT | 2022 ACTUAL | 2023 ACTUAL | 2024 ACTUAL | 2025 BUDGET | 2025 YTD 06/30/25 | 2025 PROJ | 2026 BUDGET | % Change 2025/26 |
|-------------------|--------|----------------|----------------|----------------|----------------|----------------------|--------------|----------------|---------------------|
|-------------------|--------|----------------|----------------|----------------|----------------|----------------------|--------------|----------------|---------------------|

STREET CLEANING/POLLUTION PREVENTION - 753 (cont.)

| | | | | | | | | |
|--------------------|------------------------|---------------|---------------|---------------|----------------|---------------|----------------|----------------|
| 613-5300-753.03-30 | MILEAGE/MEALS/LODGING | 0 | 0 | 0 | 0 | | | 0.00% |
| 613-5300-753.03-31 | GASOLINE/FUEL | 7,209 | 3,255 | 3,271 | 4,000 | 2,310 | 3,600 | 4,000 |
| 613-5300-753.03-35 | TRAINING | 500 | 0 | 150 | 500 | 0 | 100 | 500 |
| 613-5300-753.03-40 | OPERATING SUPPLIES | | 0 | 0 | 0 | 0 | 0 | 0.00% |
| 613-5300-753.03-46 | CLOTHING/UNIFORM ALLOW | | 0 | 0 | 0 | 0 | 0 | 0.00% |
| 613-5300-753.03-53 | EQUIPMENT MAINTENANCE | | 0 | 0 | 0 | 0 | 0 | 0.00% |
| 613-5300-753.03-55 | VEHICLE MAINTENANCE | 4,667 | 14,364 | 5,082 | 15,000 | 10,775 | 13,000 | 15,000 |
| 613-5300-753.05-30 | RENT | | 0 | 0 | 0 | 0 | | 0.00% |
| | SUBTOTAL | 75,403 | 54,096 | 56,977 | 131,026 | 47,191 | 113,053 | 127,451 |
| | | | | | | | | (2.73%) |

DETENTION POND - 754

| | | | | | | | | |
|--------------------|---------------------------|---------------|---------------|---------------|---------------|---------------|---------------|----------------|
| 613-5300-754.01-10 | SALARIED | 0 | 0 | 0 | 0 | | | 0.00% |
| 613-5300-754.01-20 | HOURLY/NON-REPRESENTED | 1,182 | 1,650 | 396 | 0 | 0 | | 0.00% |
| 613-5300-754.01-21 | HOURLY OVERTIME/NON-REPR | | 0 | 0 | 0 | 0 | | 0.00% |
| 613-5300-754.01-22 | HOURLY PART-TIME | | 0 | 0 | 0 | 0 | | 0.00% |
| 613-5300-754.01-31 | FICA | 83 | 118 | 28 | 0 | 0 | | 0.00% |
| 613-5300-754.01-32 | WI RETIREMENT | 77 | 112 | 27 | 0 | 0 | | 0.00% |
| 613-5300-754.01-45 | INTERN PROGRAM | | 0 | 0 | 0 | 0 | | 0.00% |
| 613-5300-754.01-51 | MEDICAL INSURANCE | 256 | 630 | 161 | 0 | 0 | | 0.00% |
| 613-5300-754.01-52 | DENTAL INSURANCE | 14 | 35 | 9 | 0 | 0 | | 0.00% |
| 613-5300-754.01-53 | GROUP LIFE/DISAB INS | 4 | 22 | 6 | 0 | 0 | | 0.00% |
| 613-5300-754.02-10 | PROF SERVICE/CONTRACTED | 43,337 | 44,773 | 69,977 | 66,600 | 19,499 | 70,000 | 80,000 |
| 613-5300-754.02-14 | GENERAL ENGINEERING | | 1,594 | 0 | 5,000 | 0 | 500 | 4,000 |
| 613-5300-754.02-15 | LEGAL SERVICES | | 0 | 0 | 0 | 0 | | 0.00% |
| 613-5300-754.02-21 | ELECTRICITY | 1,723 | 1,851 | 1,803 | 2,000 | 174 | 1,500 | 2,000 |
| 613-5300-754.02-27 | DISPOSAL/LANDFILL CHARGES | | 0 | 0 | 0 | 0 | 0 | 0.00% |
| 613-5300-754.02-34 | SITE MAINTENANCE | | 0 | 0 | 18,000 | 0 | 0 | 93,000 |
| 613-5300-754.03-25 | LEGAL & DISPLAY ADS | | 0 | 0 | 0 | 0 | 0 | 200 |
| 613-5300-754.03-26 | RECORDING FEES | 30 | 0 | 0 | 0 | 0 | | 0.00% |
| 613-5300-754.03-31 | GASOLINE/FUEL | 306 | 0 | 0 | 0 | 0 | | 0.00% |
| 613-5300-754.03-40 | OPERATING SUPPLIES | | 0 | 0 | 0 | 0 | | 0.00% |
| 613-5300-754.03-41 | POSTAGE | | 0 | 0 | 0 | 0 | | 0.00% |
| 613-5300-754.03-53 | EQUIPMENT MAINTENANCE | | 0 | 0 | 0 | 0 | | 0.00% |
| 613-5300-754.05-30 | RENT | | 0 | 0 | 0 | 0 | | 0.00% |
| | SUBTOTAL | 47,012 | 50,785 | 72,405 | 91,600 | 19,673 | 72,000 | 179,200 |
| | | | | | | | | 95.63% |

EXPENDITURES: (cont.)

| ACCOUNT NUMBER | OBJECT | 2022 ACTUAL | 2023 ACTUAL | 2024 ACTUAL | 2025 BUDGET | 2025 YTD 06/30/25 | 2025 PROJ | 2026 BUDGET | % Change 2025/26 |
|------------------------------|------------------------------|----------------|----------------|----------------|----------------|----------------------|----------------|----------------|---------------------|
| OFFICE EXPENSES - 755 | | | | | | | | | |
| 613-5300-755.01-10 | SALARIED | 94,124 | 98,109 | 105,022 | 94,523 | 51,336 | 100,689 | 94,590 | 0.07% |
| 613-5300-755.01-20 | HOURLY/NON-REPRESENTED | 56,165 | 55,343 | 61,156 | 63,248 | 28,594 | 63,254 | 63,257 | 0.01% |
| 613-5300-755.01-21 | HOURLY OVERTIME/NON-REPR | 292 | 1,444 | 484 | 51 | 329 | 697 | 54 | 5.88% |
| 613-5300-755.01-22 | HOURLY/NON-REPR/PT | | 0 | 0 | 720 | 0 | 0 | 744 | 3.33% |
| 613-5300-755.01-31 | FICA | 10,852 | 11,351 | 12,119 | 11,416 | 5,857 | 12,595 | 11,453 | 0.32% |
| 613-5300-755.01-32 | WI RETIREMENT | (33,778) | 37,534 | 10,997 | 10,968 | 5,366 | 11,422 | 11,369 | 3.66% |
| 613-5300-755.01-40 | PER DIEM | | | 0 | 0 | 0 | | | 0.00% |
| 613-5300-755.01-45 | INTERN PROGRAM | | 0 | 0 | 0 | 0 | | | 0.00% |
| 613-5300-755.01-51 | MEDICAL INSURANCE | 43,203 | 27,211 | 49,225 | 42,224 | 20,292 | 39,156 | 46,445 | 10.00% |
| 613-5300-755.01-52 | DENTAL INSURANCE | 1,963 | 1,730 | 2,048 | 1,876 | 1,006 | 1,938 | 2,175 | 15.94% |
| 613-5300-755.01-53 | GROUP LIFE/DISAB INS | 987 | 1,008 | 1,109 | 1,056 | 545 | 1,045 | 1,116 | 5.68% |
| 613-5300-755.02-10 | PROF SERVICE/CONTRACTED | 8,925 | 9,353 | 10,354 | 19,593 | 10,145 | 18,729 | 13,000 | (33.65%) |
| 613-5300-755.02-11 | COMPUTER LICENSE & MAINT | 21,837 | 22,033 | 28,339 | 33,819 | 25,441 | 32,420 | 37,285 | 10.25% |
| 613-5300-755.02-14 | ENGINEERING | | 0 | 0 | 500 | 0 | 0 | 500 | 0.00% |
| 613-5300-755.02-15 | LEGAL COUNSEL | | 0 | 753 | 500 | 415 | 1,000 | 500 | 0.00% |
| 613-5300-755.02-17 | EQUIP RENTAL/CONTRACTED | | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| 613-5300-755.02-24 | TELEPHONE | 1,510 | 2,438 | 1,849 | 1,860 | 809 | 2,316 | 2,565 | 37.90% |
| 613-5300-755.02-40 | REPAIR/MAINT SERV/OTHER | 958 | 33 | 39 | 925 | 0 | 75 | 925 | 0.00% |
| 612-5300-755.02-41 | BUILDING REPAIR & MAINT | | | 0 | 0 | 0 | 0 | 0 | 0.00% |
| 613-5300-755.03-09 | CREDIT CARD FEES | 12,761 | 14,641 | 16,357 | 14,500 | 6,481 | 16,981 | 18,000 | 24.14% |
| 613-5300-755.03-10 | OFFICE SUPPLIES | | 246 | 2,774 | 2,500 | 1,396 | 2,900 | 3,000 | 20.00% |
| 613-5300-755.03-13 | COPY/PRINTING CHARGES | 351 | 1,689 | 1,800 | 2,000 | 1,392 | 2,241 | 2,000 | 0.00% |
| 613-5300-755.03-20 | SUBSCRIPTIONS & DUES | | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| 613-5300-755.03-25 | LEGAL ADS for public notices | | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| 613-5300-755.03-30 | MILEAGE/MEALS/LODGING | | 0 | 0 | 100 | 0 | 0 | 100 | 0.00% |
| 613-5300-755.03-35 | TRAINING | 29 | 28 | 31 | 100 | 0 | 0 | 100 | 0.00% |
| 613-5300-755.03-41 | POSTAGE/SHIPPING | 8,379 | 9,151 | 9,865 | 9,500 | 4,563 | 10,374 | 10,250 | 7.89% |
| 613-5300-755.03-57 | CUSTODIAL/MAINTENANCE SUP | | 0 | 0 | 0 | 0 | | | 0.00% |
| 613-5300-755.03-90 | OTHER SUPPLIES & EXPENSE | | 0 | 0 | 0 | 0 | | | 0.00% |
| 613-5300-755.03-93 | MEDICAL EXAMS | | 0 | 0 | 0 | 0 | | | 0.00% |
| 613-5300-755.03-99 | CONTINGENCY FUND | | 0 | 0 | 15,000 | 0 | | 15,000 | 0.00% |
| 613-5300-755.03-99 | NON-REP WAGE ADJUSTMENTS | | 0 | 0 | 13,010 | 0 | | 32,000 | 145.96% |
| 613-5300-755.05-30 | RENT | | | 0 | 0 | 0 | | | 0.00% |
| 613-5300-755.08-15 | COMPUTER EQUIP/SOFTWARE | 8,172 | 6,453 | 7,300 | 33,229 | 4,572 | 21,500 | 53,621 | 61.37% |
| 613-5300-755.09-10 | TRANSFER TO GENERAL FUND | 52,972 | 45,537 | 32,399 | 37,500 | 0 | 35,000 | 37,500 | 0.00% |
| | SUBTOTAL | 289,702 | 345,332 | 354,022 | 410,718 | 168,539 | 374,332 | 457,549 | 11.40% |

EXPENDITURES: (cont.)

| ACCOUNT NUMBER | OBJECT | 2022 ACTUAL | 2023 ACTUAL | 2024 ACTUAL | 2025 BUDGET | 2025 YTD 06/30/25 | 2025 PROJ | 2026 BUDGET | % Change 2025/26 |
|-------------------|--------|----------------|----------------|----------------|----------------|----------------------|--------------|----------------|---------------------|
|-------------------|--------|----------------|----------------|----------------|----------------|----------------------|--------------|----------------|---------------------|

PRE-EROSION CONTROL - 756

| | | | | | | | | | |
|--------------------|--------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|----------------|
| 613-5300-756.01-10 | SALARIED | 0 | 0 | 18,229 | 0 | 16,485 | 18,232 | 0.02% | |
| 613-5300-756.01-20 | HOURLY/NON-REPRESENTED | 0 | 0 | 0 | 0 | 0 | | 0.00% | |
| 613-5300-756.01-21 | HOURLY OVERTIME/NON-REPR | 0 | 0 | 0 | 0 | 0 | | 0.00% | |
| 613-5300-756.01-31 | FICA | 0 | 0 | 1,321 | 0 | 1,261 | 1,321 | 0.00% | |
| 613-5300-756.01-32 | WI RETIREMENT | 0 | 0 | 1,267 | 0 | 1,146 | 1,313 | 3.63% | |
| 613-5300-756.01-51 | MEDICAL INSURANCE | 0 | 0 | 5,276 | 0 | 5,849 | 5,400 | 2.35% | |
| 613-5300-756.01-52 | DENTAL INSURANCE | 0 | 0 | 258 | 0 | 286 | 258 | 0.00% | |
| 613-5300-756.01-53 | GROUP LIFE/DISAB INS | 0 | 0 | 125 | 0 | 145 | 128 | 2.40% | |
| 613-5300-756.02-10 | PROF SERVICE/CONTRACTED | 0 | 8,908 | 0 | 3,652 | | | 0.00% | |
| 613-5300-756.02-14 | GENERAL ENGINEERING | 14,214 | 14,347 | 24,130 | 30,000 | 15,057 | 32,782 | 25,000 | (16.67%) |
| 613-5300-756.03-10 | OFFICE SUPPLIES | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% | |
| 613-5300-756.03-20 | SUBSCRIPTIONS & DUES | 0 | 0 | 0 | 4,995 | 0 | 0 | 0.00% | |
| 613-5300-756.03-25 | LEGAL & DISPLAY ADS | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% | |
| 613-5300-756.03-30 | MILEAGE/MEALS/LODGING | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% | |
| 613-5300-756.03-35 | TRAINING | 1,339 | 94 | 0 | 750 | 0 | 0 | 750 | 0.00% |
| | SUBTOTAL | 15,553 | 14,441 | 33,037 | 57,226 | 23,704 | 57,954 | 52,402 | (8.43%) |

POST EROSION CONTROL - 757

| | | | | | | | | | |
|--------------------|--------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|----------------|
| 613-5300-757.01-10 | SALARIED | 15,173 | 16,675 | 17,583 | 18,229 | 8,242 | 16,179 | 18,232 | 0.02% |
| 613-5300-757.01-20 | HOURLY/NON-REPRESENTED | 0 | 0 | 0 | 0 | 0 | 0 | | 0.00% |
| 613-5300-757.01-21 | HOURLY OVERTIME/NON-REPR | 0 | 0 | 0 | 0 | 0 | 0 | | 0.00% |
| 613-5300-757.01-31 | FICA | 1,105 | 1,215 | 1,278 | 1,321 | 597 | 1,238 | 1,320 | (0.08%) |
| 613-5300-757.01-32 | WI RETIREMENT | 986 | 1,137 | 1,214 | 1,267 | 573 | 1,124 | 1,313 | 3.63% |
| 613-5300-757.01-51 | MEDICAL INSURANCE | 4,018 | 4,384 | 4,890 | 5,276 | 2,351 | 4,529 | 5,400 | 2.35% |
| 613-5300-757.01-52 | DENTAL INSURANCE | 236 | 249 | 257 | 258 | 115 | 222 | 258 | 0.00% |
| 613-5300-757.01-53 | GROUP LIFE/DISAB INS | 113 | 118 | 125 | 125 | 52 | 99 | 28 | (77.60%) |
| 613-5300-757.02-10 | PROF SERVICE/CONTRACTED | 0 | 0 | 0 | 0 | 0 | | | 0.00% |
| 613-5300-757.02-14 | GENERAL ENGINEERING | 0 | 0 | 0 | 5,000 | 0 | 3,000 | 4,000 | (20.00%) |
| 613-5300-757.02-15 | LEGAL COUNSEL | 0 | 0 | 0 | 0 | 0 | | | 0.00% |
| 613-5300-757.03-10 | OFFICE SUPPLIES | 0 | 0 | 0 | 0 | 0 | | | 0.00% |
| 613-5300-757.03-20 | SUBSCRIPTIONS & DUES | 0 | 0 | 0 | 0 | 0 | | | 0.00% |
| 613-5300-757.03-25 | LEGAL & DISPLAY ADS | 0 | 0 | 0 | 0 | 0 | | | 0.00% |
| 613-5300-757.03-30 | MILEAGE/MEALS/LODGING | 0 | 0 | 0 | 0 | 0 | | | 0.00% |
| 613-5300-757.03-35 | TRAINING | 0 | 0 | 0 | 0 | 0 | | | 0.00% |
| | SUBTOTAL | 21,631 | 23,778 | 25,348 | 31,476 | 11,930 | 26,391 | 30,551 | (2.94%) |

EXPENDITURES: (cont.)

| ACCOUNT NUMBER | OBJECT | 2022 ACTUAL | 2023 ACTUAL | 2024 ACTUAL | 2025 BUDGET | 2025 YTD 06/30/25 | 2025 PROJ | 2026 BUDGET | % Change 2025/26 |
|--|--------------------------|------------------|------------------|------------------|------------------|----------------------|------------------|------------------|---------------------|
| ILLICIT DISCHARGE - 758 | | | | | | | | | |
| 613-5300-758.01-10 | SALARIED | 15,168 | 16,673 | 17,583 | 18,229 | 8,245 | 16,186 | 18,232 | 0.02% |
| 613-5300-758.01-20 | HOURLY/NON-REPRESENTED | | 0 | 0 | 0 | 0 | 0 | | 0.00% |
| 613-5300-758.01-21 | HOURLY OVERTIME/NON-REPR | | 0 | 0 | 0 | 0 | 0 | | 0.00% |
| 613-5300-758.01-31 | FICA | 1,107 | 1,215 | 1,337 | 1,321 | 597 | 1,238 | 1,320 | (0.08%) |
| 613-5300-758.01-32 | WI RETIREMENT | 986 | 1,136 | 1,214 | 1,267 | 573 | 1,125 | 1,313 | 3.63% |
| 613-5300-758.01-45 | INTERN | 909 | 0 | 782 | 0 | 0 | 0 | | 0.00% |
| 613-5300-758.01-51 | MEDICAL INSURANCE | 4,017 | 4,383 | 4,890 | 5,276 | 2,351 | 4,529 | 5,400 | 2.35% |
| 613-5300-758.01-52 | DENTAL INSURANCE | 237 | 249 | 257 | 258 | 115 | 222 | 258 | 0.00% |
| 613-5300-758.01-53 | GROUP LIFE/DISAB INS | 113 | 119 | 125 | 125 | 52 | 99 | 128 | 2.40% |
| 613-5300-758.02-10 | PROF SERVICE/CONTRACTED | | 0 | 0 | 0 | 0 | | | 0.00% |
| 613-5300-758.02-14 | GENERAL ENGINEERING | 5,941 | 4,658 | 2,871 | 5,000 | 0 | 0 | 4,500 | (10.00%) |
| 613-5300-758.02-34 | SITE MAINTENANCE | | | 0 | 0 | 0 | | | 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 | 448 | 766 | 700 | (41.67%) |
| | SUBTOTAL | 28,478 | 28,433 | 29,060 | 32,676 | 12,381 | 24,165 | 31,851 | (2.52%) |
| GRAND TOTAL STORMWATER UTILITY EXP: | | 1,383,573 | 1,523,512 | 1,857,294 | 5,931,647 | 866,959 | 5,039,825 | 5,306,984 | (10.53%) |

TOTAL EXCLUDING DEPRECIATION, CAPITAL
RESERVE, & DEBT SERVICE ACCTS

741,182 786,126 933,722 1,228,856 426,017 974,646 1,381,046 12.38%

ADDITIONAL INFORMATION



2026 FOX CROSSING STAFFING REPORT

Full Time Equivalent Employees

(excludes elected officials)

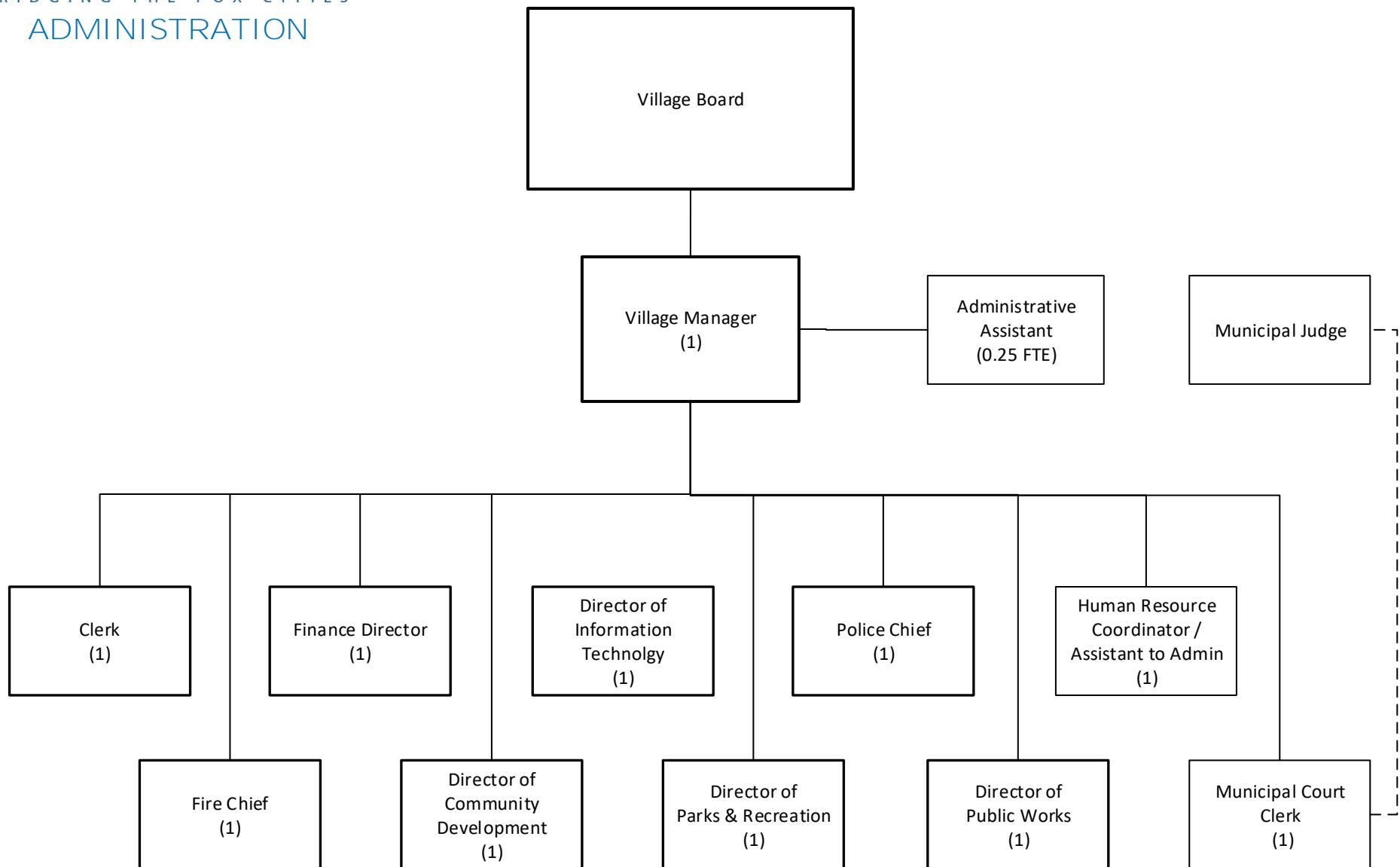
| ADMINISTRATION | | FIRE | | PUBLIC WORKS | |
|------------------------------------|-------|--|-------|------------------------------------|-------|
| Village Manager | 1 | Fire Chief | 1 | Public Works Director | 1 |
| HR Coordinator/Assistant to VM | 1 | Assistant Fire Chief | 1 | STREET DEPARTMENT | |
| ASSESSING | | Division Chief of Training | 1 | Street Superintendent | 0.500 |
| Assessor | 0 | Fire Prevention Educator | 1 | Asst. Street Superintendent | 0.000 |
| Contracted Service | | Fleet Maintenance Officer | 1 | Maintenance Workers - Street | 5.888 |
| CLERK/ELECTION | | Fire Marshal | 1 | Stormwater Technician | 0.200 |
| Clerk | 1 | Administrative Assistant - Fire | 0.750 | Custodian | 1 |
| Deputy Clerk | 1 | Firefighters - Paid-on-Call | 5.853 | Administrative Assistant - Street | 0.300 |
| Maximum of 55 Poll workers | | Firefighters - Part-time | 9.965 | STORMWATER UTILITY | |
| COMMUNITY DEVELOPMENT | | MUNICIPAL COURT | | Street Superintendent | 0.500 |
| Community Development Director | 1 | Municipal Court Manager | 1 | Asst. Street Superintendent | 0.000 |
| Associate Planner | 1 | PARK & RECREATION | | Stormwater Technician | 0.800 |
| Building Inspector | 1 | Director of Parks & Recreation | 1 | Maintenance Workers - Street | 1.4 |
| Building Inspector Assistant | 1 | Park Foreman | 1 | Administrative Assistant - Storm | 0.200 |
| Community Development Intern | 0.462 | Recreation Supervisor | 1 | WATER & SEWER UTILITIES | |
| FINANCE | | Maintenance Workers - Park | 5.760 | Utility Superintendent | 1 |
| Finance Director | 1 | Administrative Assistant - Parks & Rec | 0.500 | Water Foreman | 2 |
| Deputy Finance Director | 1 | Custodian | 0.250 | Water Plant Operator | 1 |
| Account Technician I | 1 | Seasonal Leaders & Instructors | 1.947 | Maintenance Workers - Water | 4.288 |
| Account Technician II | 1 | POLICE | | Maintenance Worker - Public Works | 1 |
| Billing Specialist | 1 | Police Chief | 1 | Administrative Assistant - Utility | 1 |
| Finance Clerk | 1 | Police Captain | 1 | Wastewater Foreman | 1 |
| Seasonal Clerks | 0.115 | Lieutenants | 5 | Lift Station Operator | 1 |
| INFORMATION TECHNOLOGY | | Officers | 24 | Maintenance Workers - Wastewater | 1.288 |
| Director of Information Technology | 1 | Administrative Assistant - Police | 1 | Total FTE's | |
| PC/Network Technician | 1 | Communication Technicians | 3.200 | | |
| GIS Coordinator | 1 | Community Service Officer | 0.817 | | |
| | | Crossing Guards | 0.495 | | |

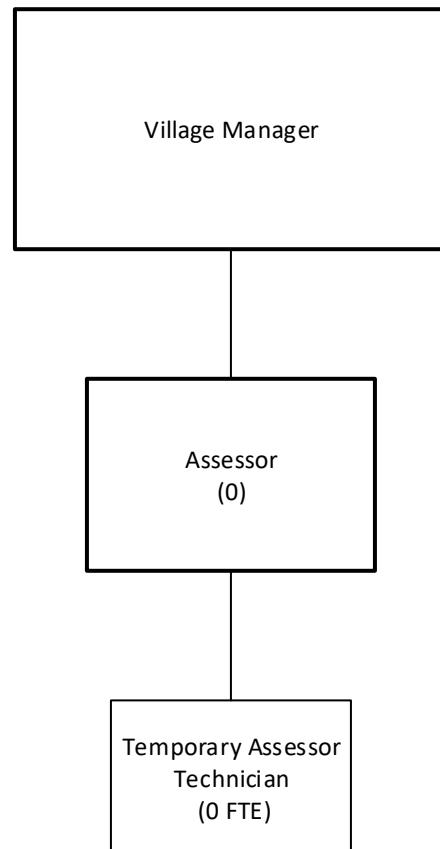
Total FTE's

114.4789



ADMINISTRATION



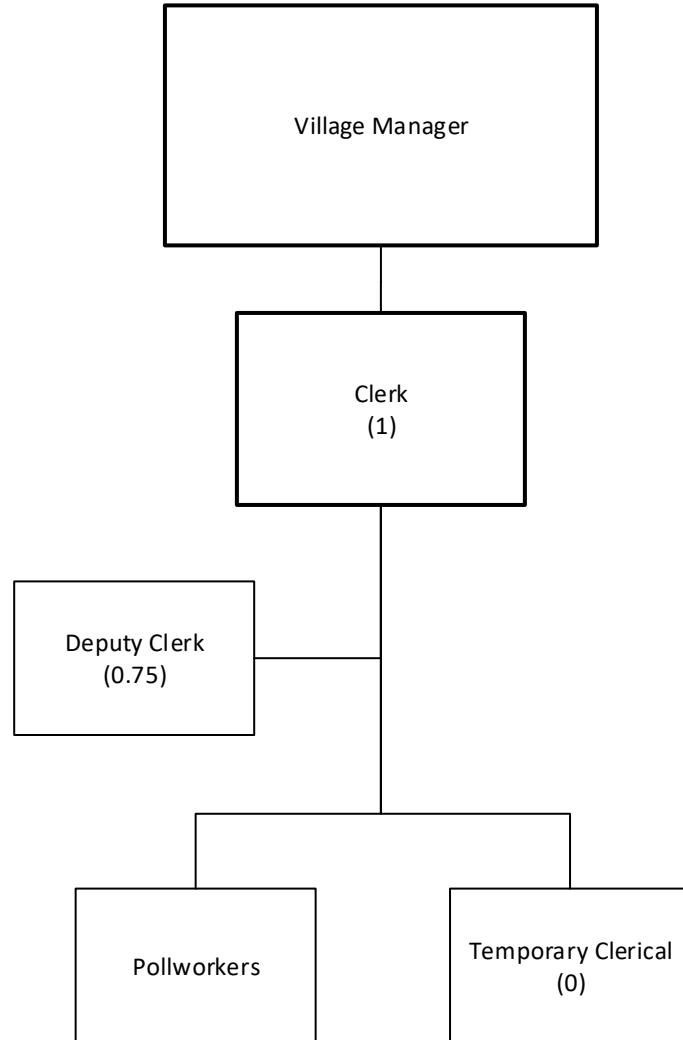


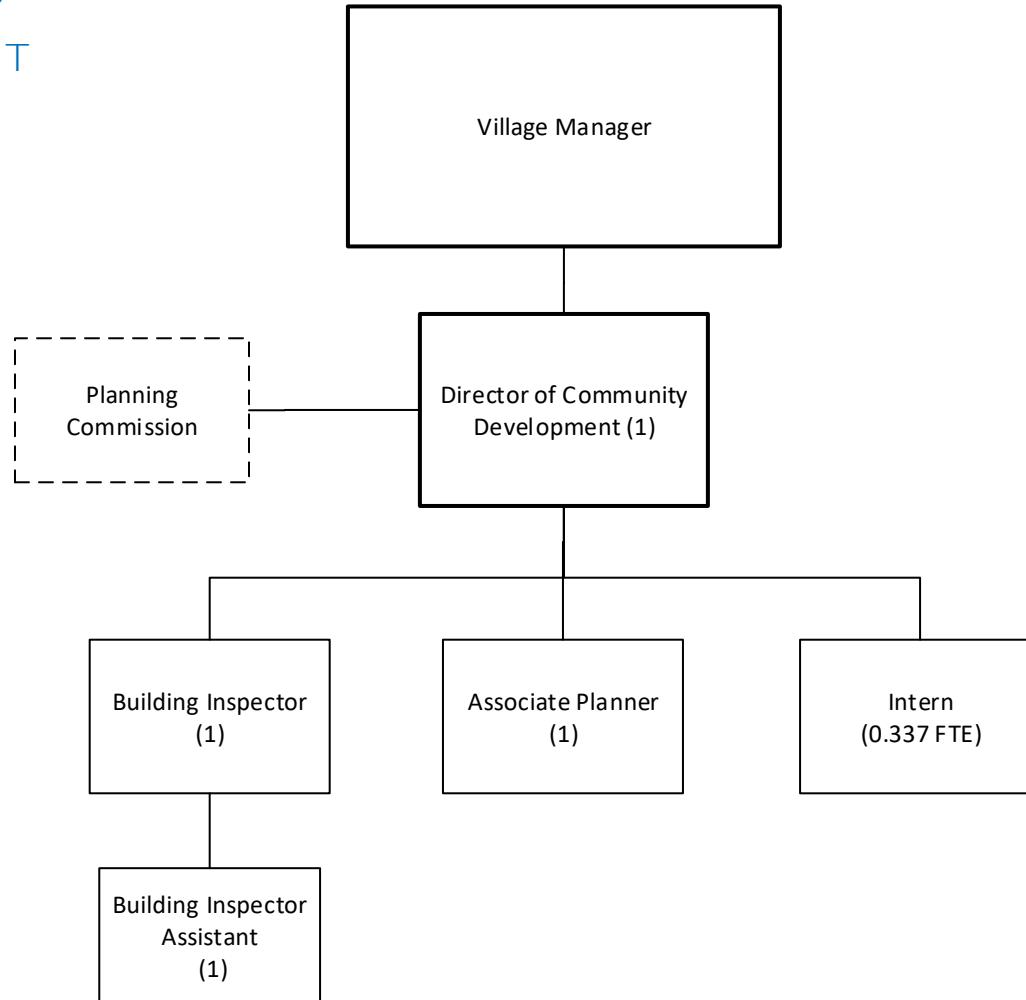


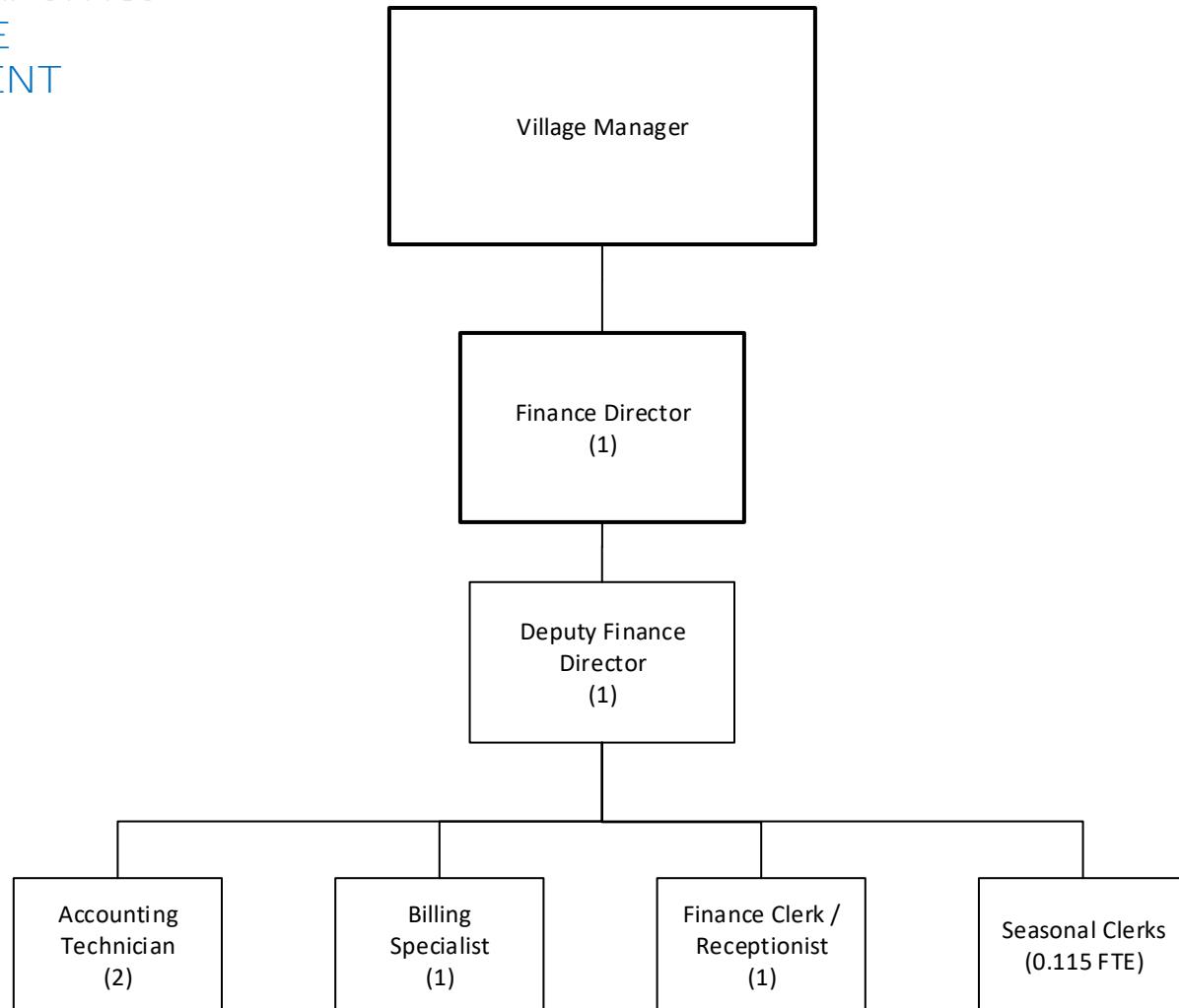
FOX CROSSING

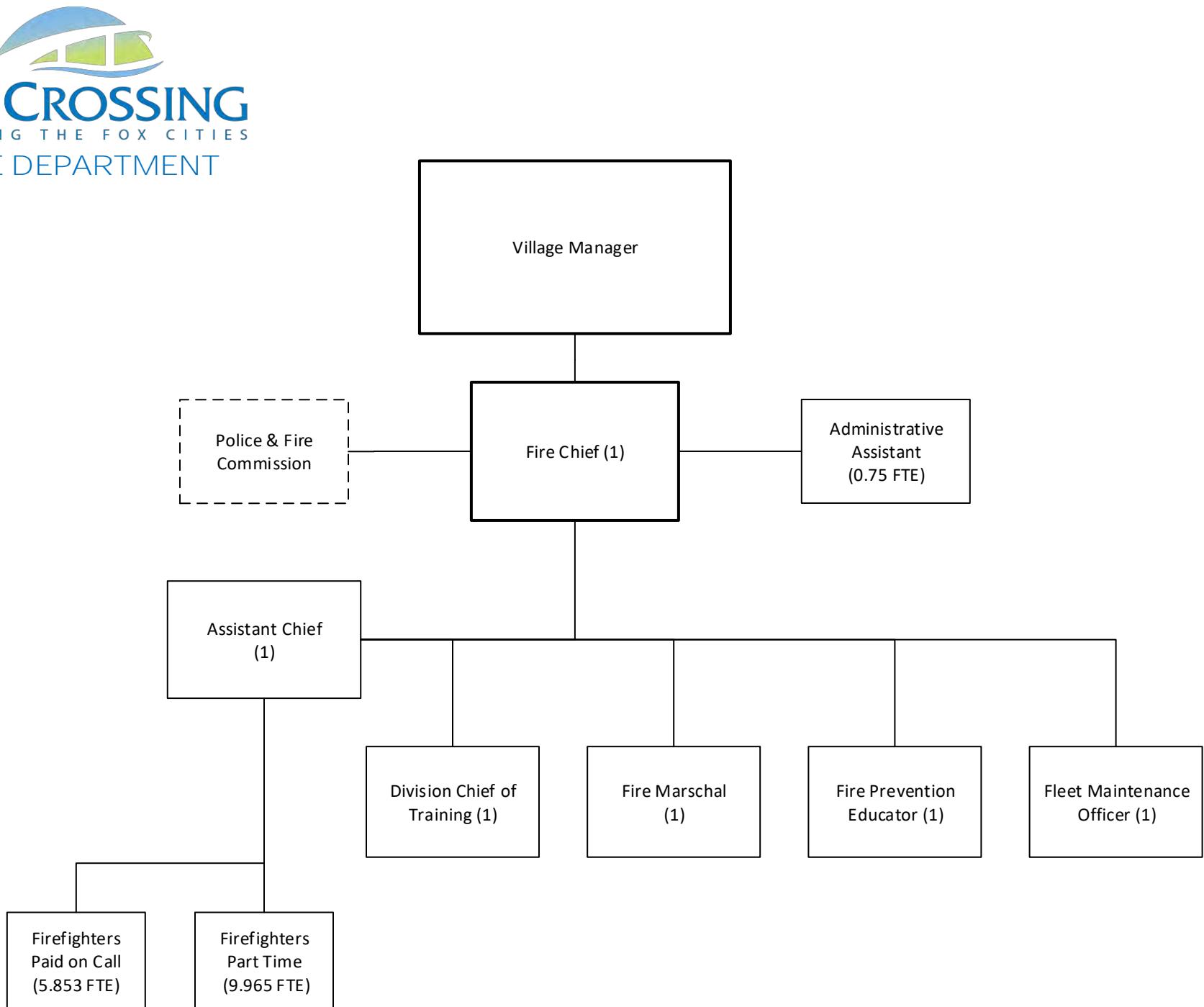
BRIDGING THE FOX CITIES

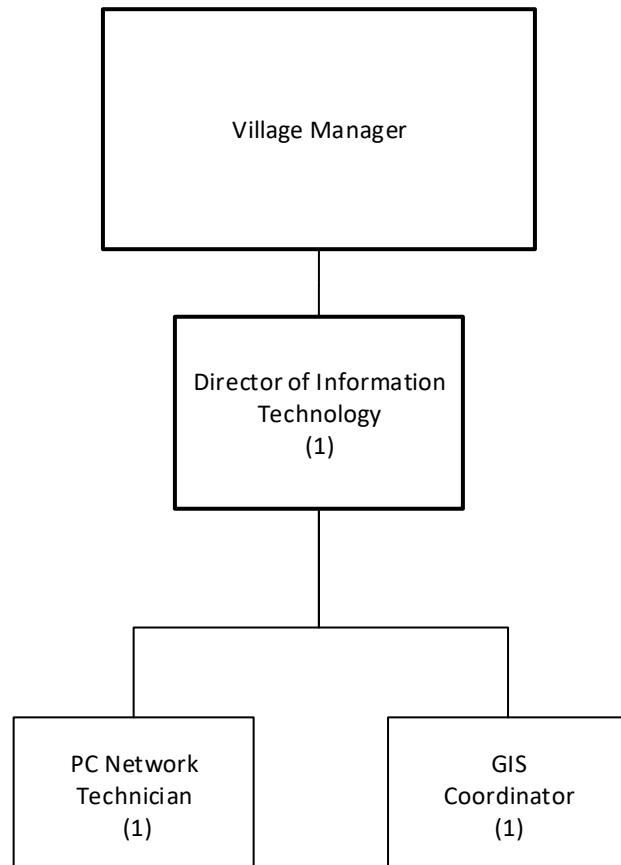
CLERK

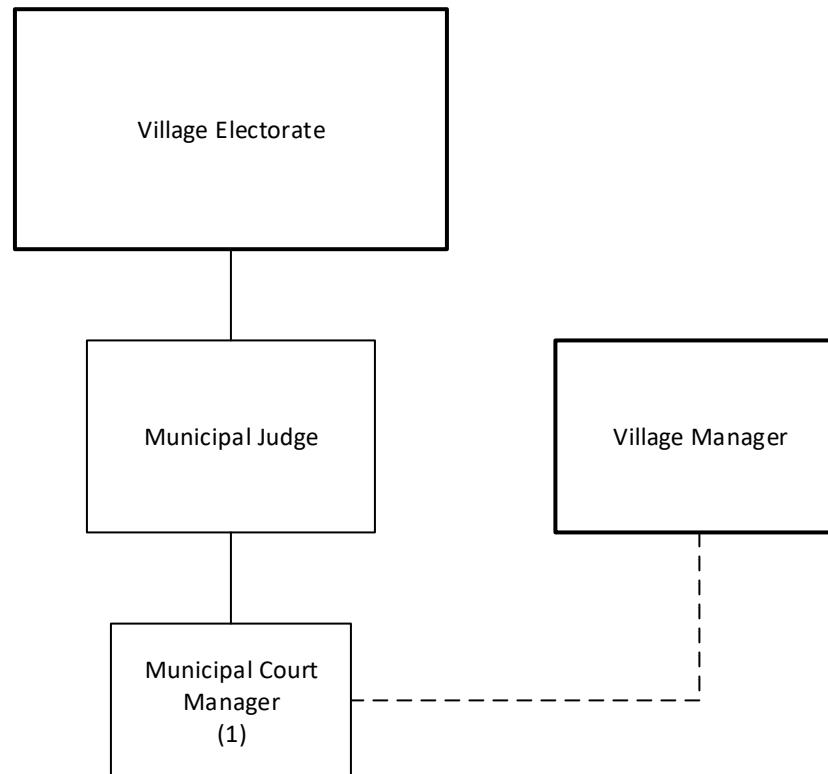




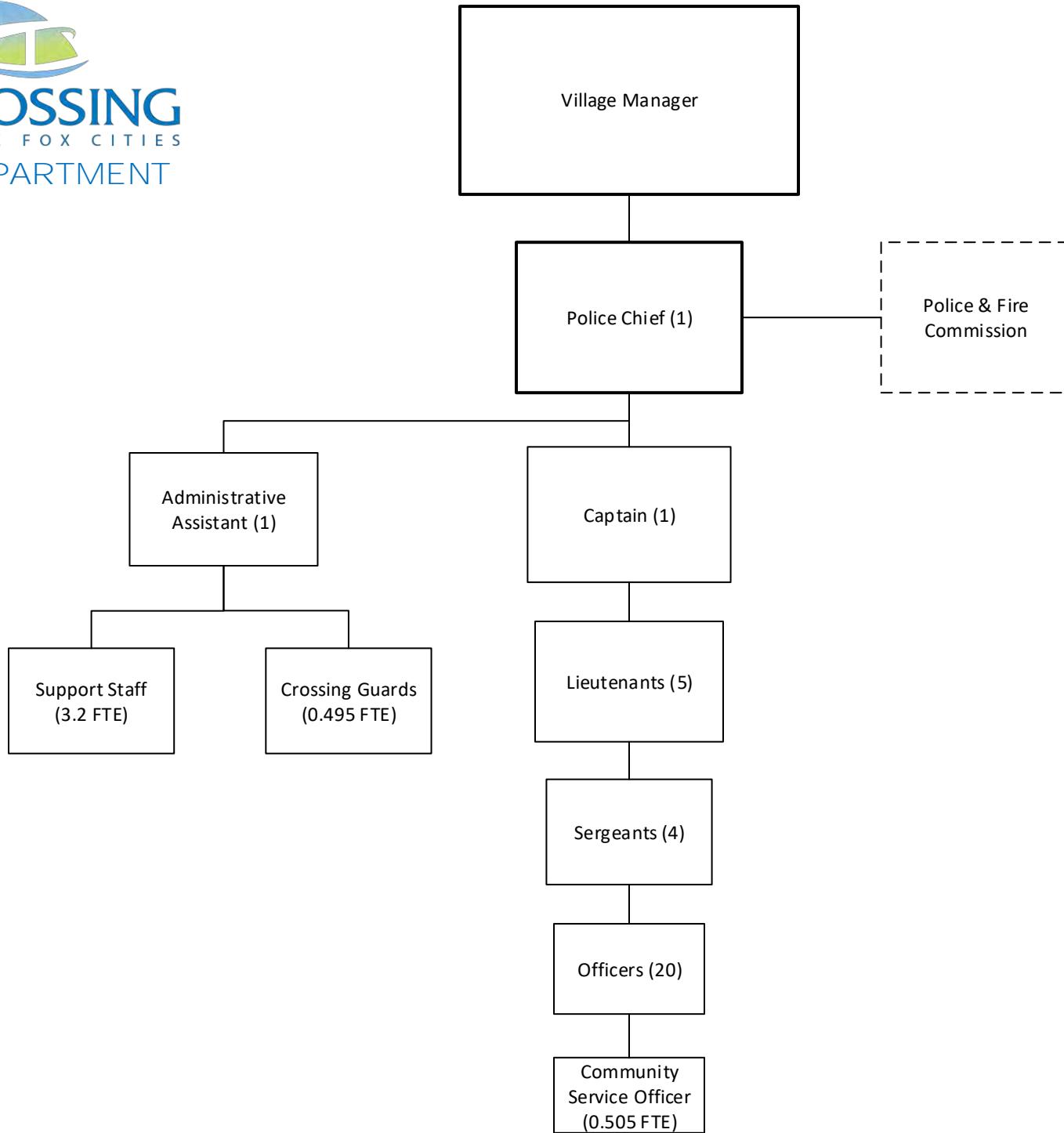


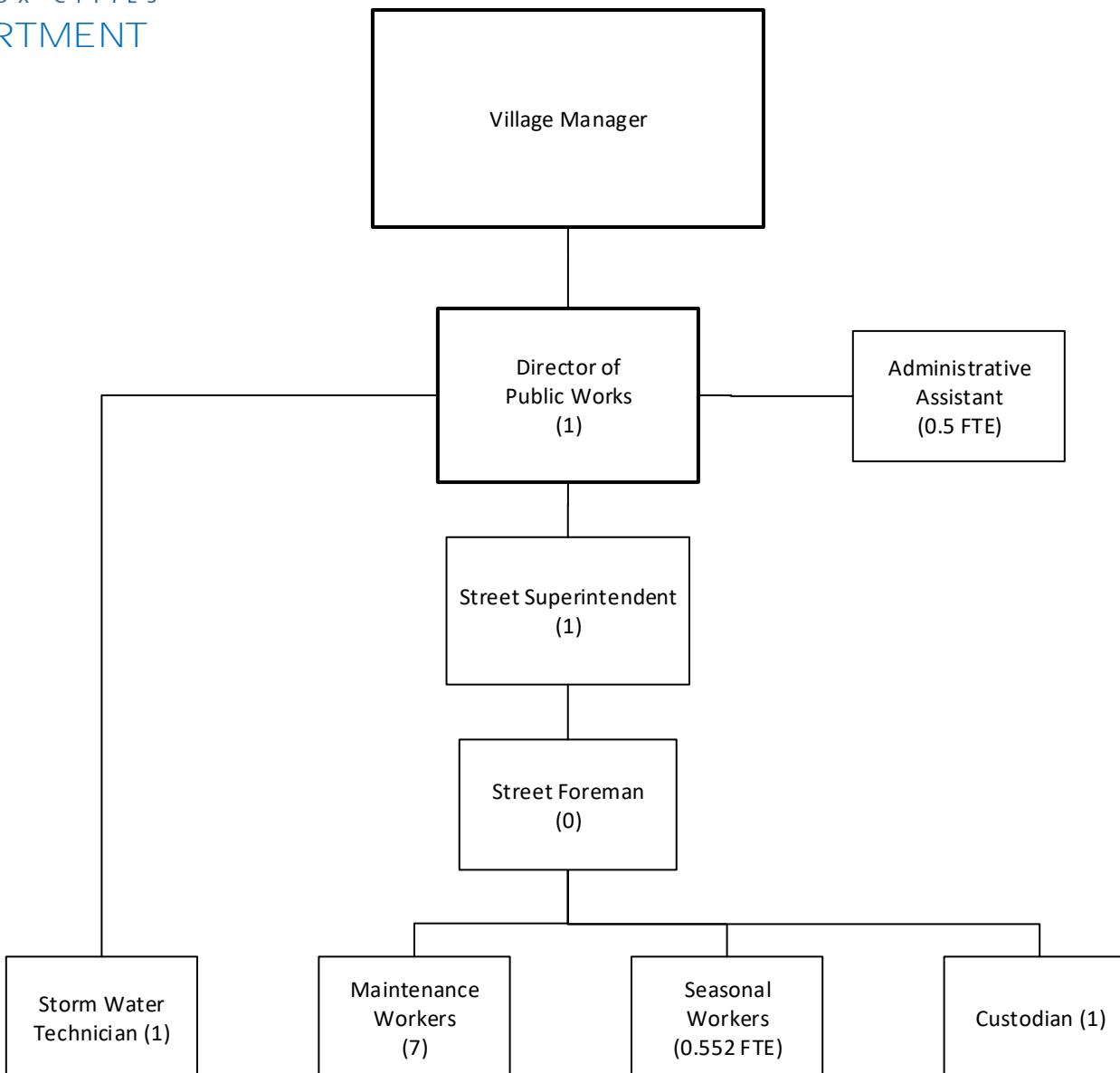








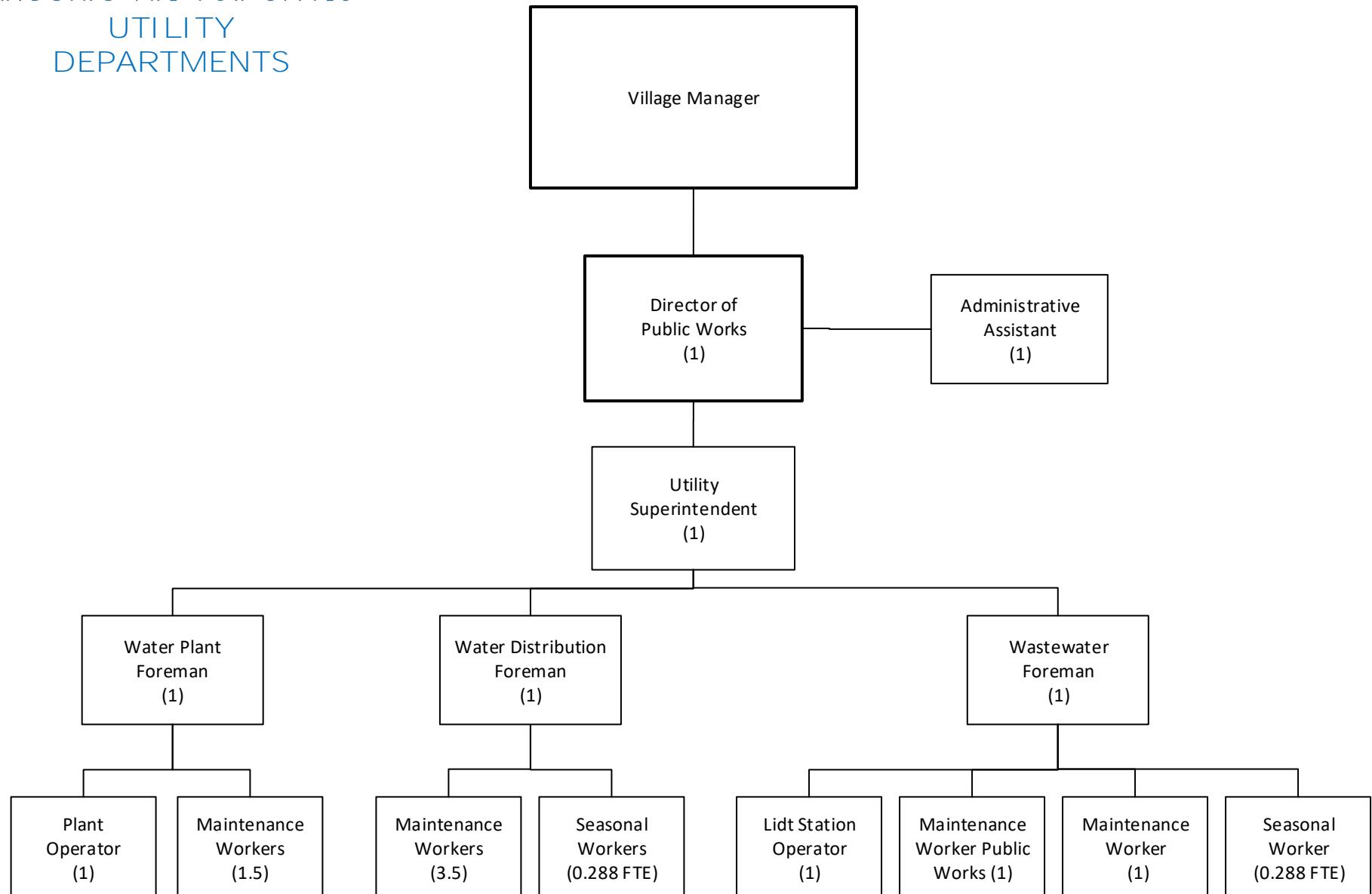






FOX CROSSING
BRIDGING THE FOX CITIES

UTILITY
DEPARTMENTS



VILLAGE OF FOX CROSSING
2026 POSITION GRADE ORDER
Effective 01/01/26

| 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-Street Maintenance Worker-Wastewater Maintenance Worker-Water Municipal Court Manager Stormwater Technician |
| 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
2026 POSITION GRADE ORDER
Effective 01/01/26

| Grade | Position |
|----------------------|------------------------------------|
| 10 (cont.) | Wastewater Foreman |
| | Water Plant Foreman |
| | Water Distribution Foreman |
| 11 | |
| 12 | Assistant Street Superintendent |
| | Clerk |
| | Fire Marshal |
| 13 | 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 | |

VILLAGE OF FOX CROSSING

2026 Compensation Plan

(Based on 2,080 hours per year)

| Grade | Salary | |
|-------|------------|------------|
| | Min | Max |
| 1 | 40,335.42 | 50,419.26 |
| 2 | 42,755.55 | 53,444.42 |
| 3 | 45,320.88 | 56,651.08 |
| 4 | 48,040.13 | 60,050.15 |
| 5 | 50,922.54 | 63,653.15 |
| 6 | 53,977.89 | 67,472.34 |
| 7 | 57,216.56 | 71,520.68 |
| 8 | 60,649.56 | 75,811.92 |
| 9 | 64,288.53 | 80,360.64 |
| 10 | 68,145.84 | 85,182.28 |
| 11 | 72,234.59 | 90,293.22 |
| 12 | 76,568.67 | 95,710.81 |
| 13 | 81,162.79 | 101,453.46 |
| 14 | 86,032.56 | 107,540.66 |
| 15 | 91,194.51 | 113,993.10 |
| 16 | 96,666.18 | 120,832.69 |
| 17 | 102,466.15 | 128,082.65 |
| 18 | 108,614.12 | 135,767.61 |
| 19 | 115,130.97 | 143,913.67 |
| 20 | 122,038.83 | 152,548.49 |
| 21 | 129,361.16 | 161,701.40 |
| 22 | 137,122.83 | 171,403.48 |
| 23 | 145,350.20 | 181,687.69 |



2026 Budget Payroll Splits

| Position | 2025 Percentage | | | | 2026 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-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% | | |
| Stormwater Technician | 20% | 80% | | | 20% | 80% | | |
| 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% |