

Village of Fox Crossing



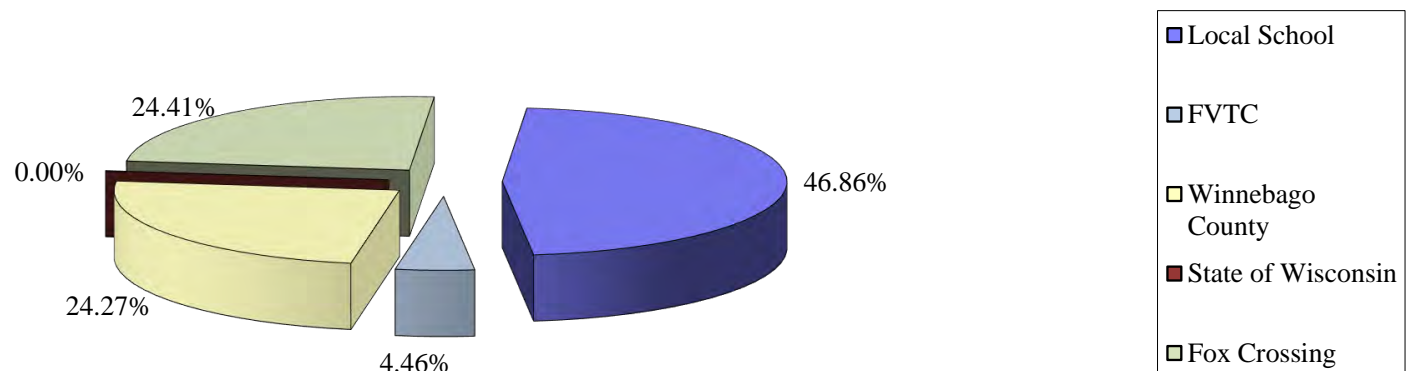
2026 Proposed Budget

SUMMARY

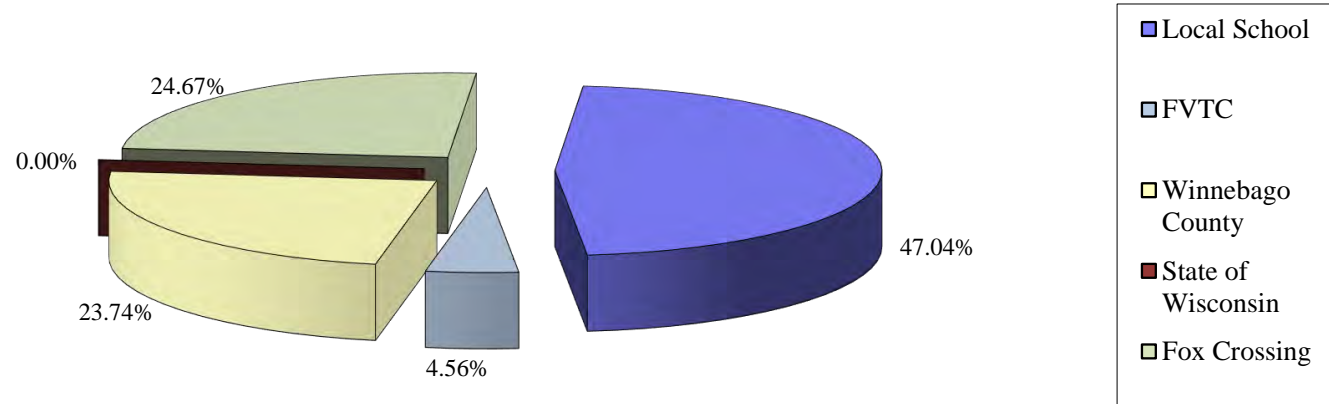
COMBINED TAX RATES by SCHOOL DISTRICT
within the VILLAGE OF FOX CROSSING, WINNEBAGO COUNTY
Tax Rate per \$1,000 of Assessed Value (TID-IN)

SCHOOL DISTRICT:	3892 NEENAH		3430 MENASHA		0147 APPLETON		AVERAGE RATE	AVERAGE RATE
	2023	2024	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

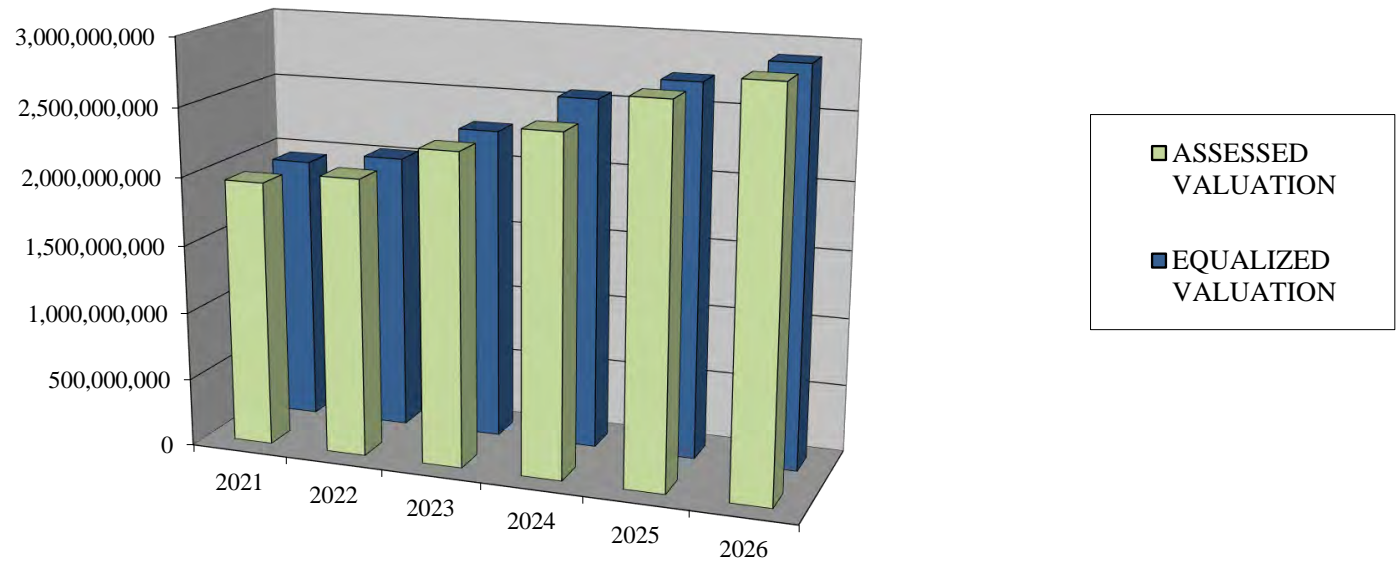
2023 Gross Property Taxes By Jurisdiction as a Percent of Total (Averaged)



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



Assessed vs. Equalized Valuation Winnebago County



EQUALIZED VALUATION

								% Change
Budget Year	2020	2021	2022	2023	2024	2025	2026	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!	

otal 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

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

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)

								% Change
Budget Year	2020	2021	2022	2023	2024	2025	2026	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

								% Change
Budget Year	2020	2021	2022	2023	2024	2025	2026	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

								% Change
Budget Year	2020	2021	2022	2023	2024	2025	2026	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)

								% Change
Budget Year	2020	2021	2022	2023	2024	2025	2026	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%)	

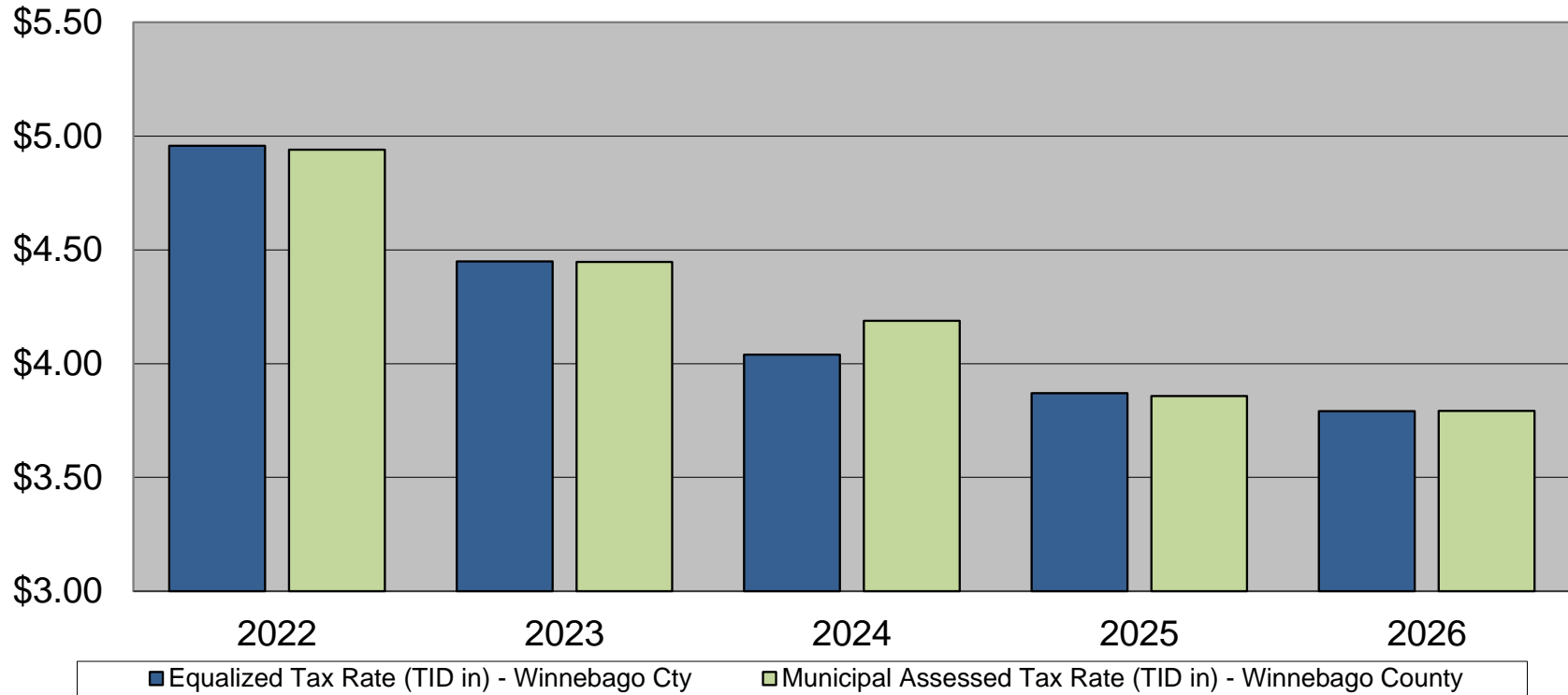
Equalized Tax Rate (TID out) - Winnebago Cty

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	2023	2024	2025	2025 YTD	2025	2026	% Change
	ACTUAL	ACTUAL	ACTUAL	BUDGET	6/30/2025	PROJ	BUDGET	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>	86.72%	87.72%	87.15%	86.38%	78.98%	86.60%	85.63%	(0.88%)
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)

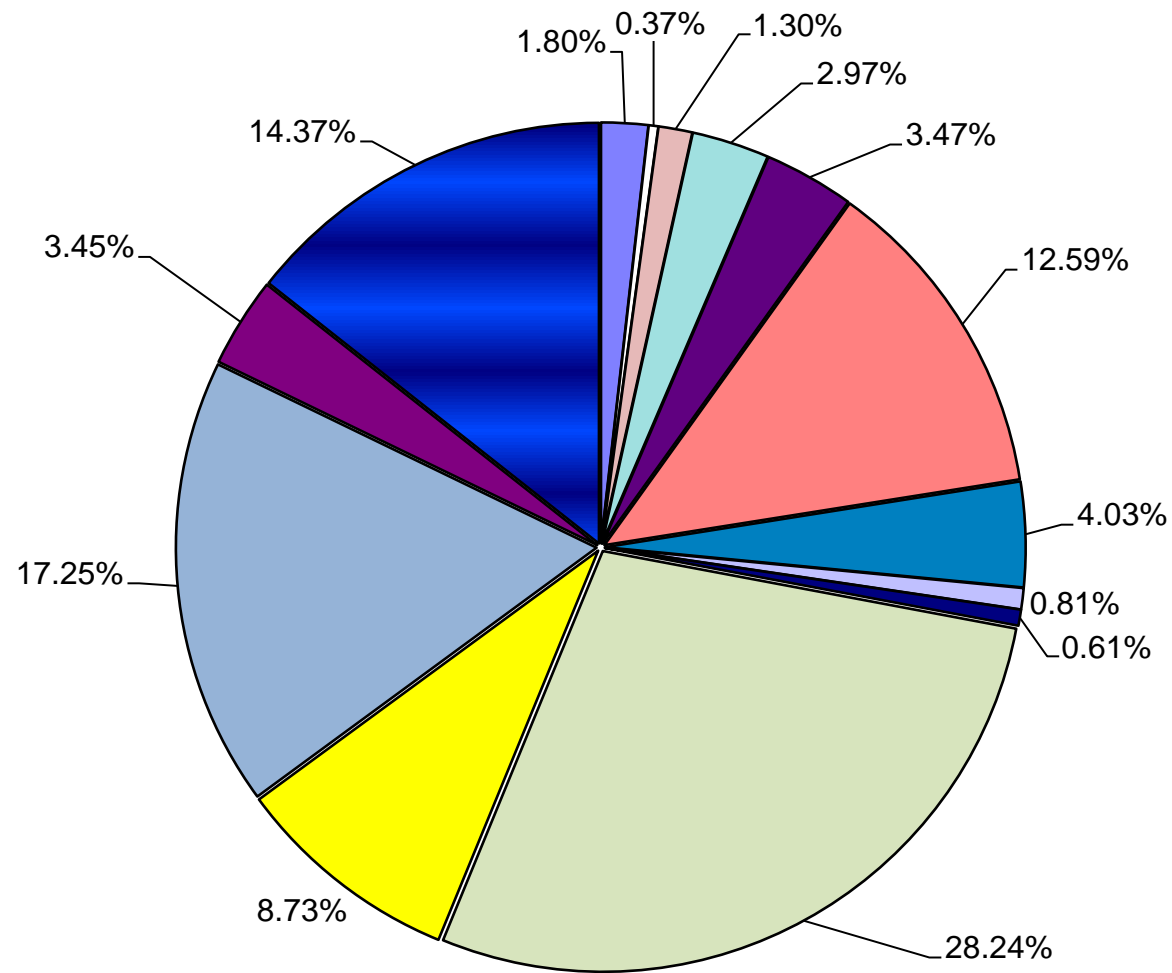
	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 YTD 6/30/2025	2025 PROJ	2026 BUDGET	% Change 2025/26
ADMINISTRATION	253,543	278,362	268,976	321,556	114,294	278,217	325,245	1.15%
ASSESSOR	59,997	70,428	63,493	66,500	6,911	60,911	66,500	0.00%
VILLAGE CLERK	170,295	168,993	204,940	197,161	89,446	198,004	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>	85.30%	87.48%	87.18%	86.38%	74.63%	85.91%	85.63%	(0.88%)
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>	3,201,702	4,085,968	3,854,855	4,691,675	1,357,798	3,971,849	4,794,591	2.19%
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>	1,836,089	1,594,845	2,060,533	2,332,191	428,863	2,354,849	2,412,444	3.44%
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)

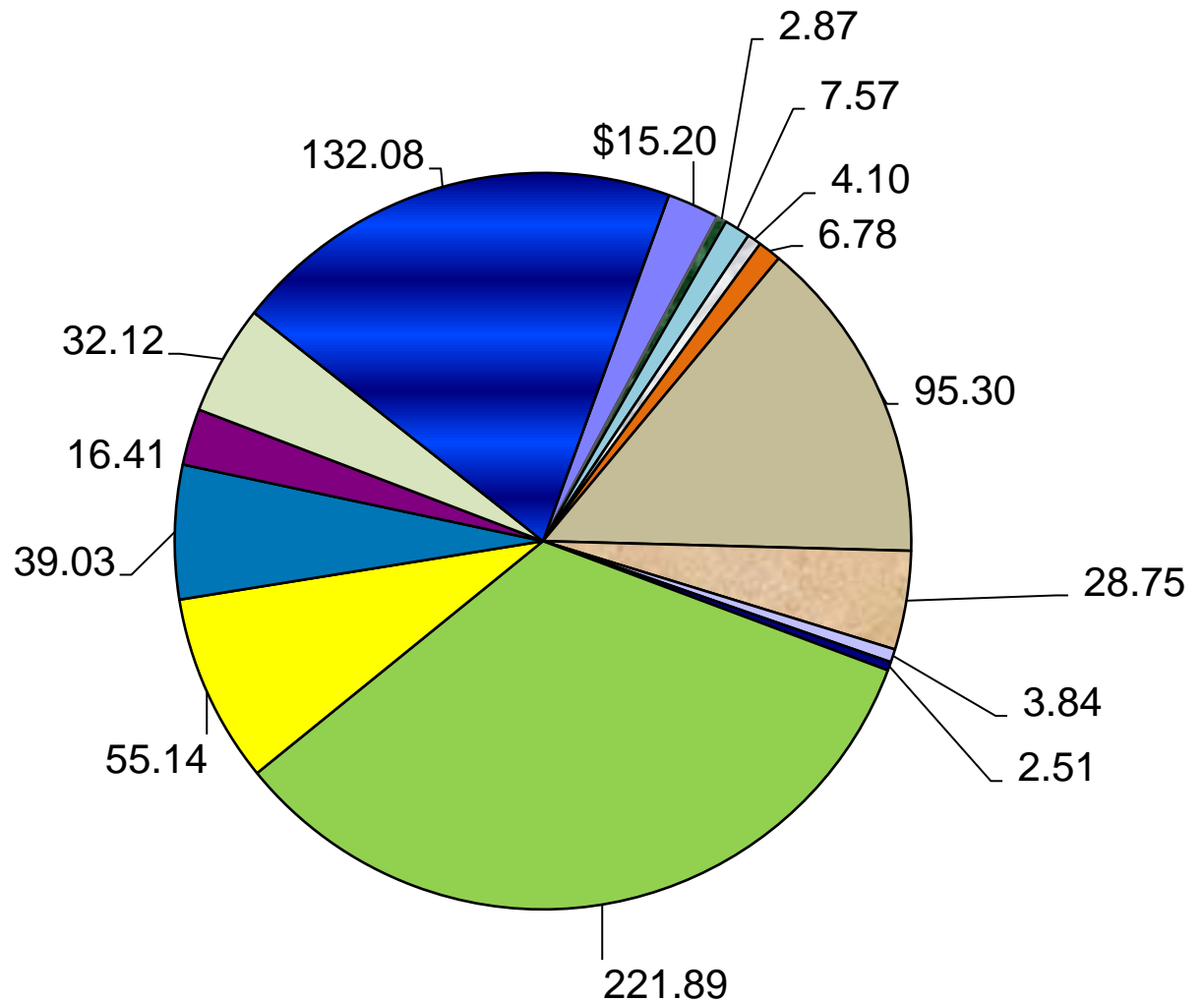
	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 YTD 6/30/2025	2025 PROJ	2026 BUDGET	% Change 2025/26
ADMINISTRATION	204,204	231,347	214,159	249,527	106,625	215,396	251,805	0.91%
ASSESSOR	44,399	54,352	47,275	47,724	4,412	43,802	47,613	(0.23%)
VILLAGE CLERK	97,023	117,033	136,742	123,668	50,555	125,069	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>	7,598,227	7,846,554	8,047,835	8,077,145	5,961,413	8,073,000	8,271,470	2.41%
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 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 YTD 06/30/25	2025 PROJ	2026 BUDGET	% Change 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	0	0	0	0	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 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 YTD 06/30/25	2025 PROJ	2026 BUDGET	% Change 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 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 YTD 06/30/25	2025 PROJ	2026 BUDGET	% Change 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 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 YTD 06/30/25	2025 PROJ	2026 BUDGET	% Change 2025/26
101-5100-530.03-10	OFFICE EQ/SUPPLIES & EXP	1,053	145	671	540	39	500	540	0.00%
101-5100-530.03-20	SUBSCRIPTIONS & DUES	1,321	1,625	1,540	2,149	865	2,149	2,149	0.00%
101-5100-530.03-30	MILEAGE/MEALS/LODGING	45	324	431	2,210	319	750	2,210	0.00%
101-5100-530.03-35	TRAINING	245	310	265	1,990	1,424	500	1,990	0.00%
101-5100-530.03-41	POSTAGE	2	9	21	35	0	25	35	0.00%
101-5100-530.03-43	EMPLOYEE RECOGNITION	2,002	1,857	2,500	2,800	314	2,500	2,800	0.00%
101-5100-530.03-97	RISK MANAGEMENT	2,731	1,827	3,113	6,900	726	4,000	6,900	0.00%
101-5100-600.03-13	NEWSLETTER/Printing	5,864	7,839	6,600	6,800	0	6,500	6,800	0.00%
101-5100-600.03-98	PERSONNEL RECRUITMENT	13,000	1,040	2,271	1,350	0	0	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	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 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 YTD 06/30/25	2025 PROJ	2026 BUDGET	% Change 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 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 YTD 06/30/25	2025 PROJ	2026 BUDGET	% Change 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, receipted 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 Chairmain 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 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 YTD 06/30/25	2025 PROJ	2026 BUDGET	% Change 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	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 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 YTD 06/30/25	2025 PROJ	2026 BUDGET	% Change 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 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 YTD 06/30/25	2025 PROJ	2026 BUDGET	% Change 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-40	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 platting 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 Request 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 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 YTD 06/30/25	2025 PROJ	2026 BUDGET	% Change 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%
	Undesignated Rev. to Balance	81,503	-29,498	-33,050	69,551	4,578	12,659	32,772	(52.88%)
	LEVY to Balance	337,318	-145,148	-129,118	240,943	63,650	43,402	112,367	(53.36%)
	TOTAL REVENUE	498,787	465,571	544,416	684,372	367,636	664,085	627,489	(8.31%)

EXPENDITURES:

ACCOUNT NUMBER	ACCOUNT	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 YTD 06/30/25	2025 PROJ	2026 BUDGET	% Change 2025/26
101-5100-570.01-10	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 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 YTD 06/30/25	2025 PROJ	2026 BUDGET	% Change 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 - FIRE	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 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 YTD 06/30/25	2025 PROJ	2026 BUDGET	% Change 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 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 YTD 06/30/25	2025 PROJ	2026 BUDGET	% Change 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 regrading 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 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 YTD 06/30/25	2025 PROJ	2026 BUDGET	% Change 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 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 YTD 06/30/25	2025 PROJ	2026 BUDGET	% Change 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 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 YTD 06/30/25	2025 PROJ	2026 BUDGET	% Change 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 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 YTD 06/30/25	2025 PROJ	2026 BUDGET	% Change 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 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 YTD 06/30/25	2025 PROJ	2026 BUDGET	% Change 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 exp	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%
	JUDGEMENTS AND DAMAGES	0	0	0	0	0	0	0	0.00%
101-5100-461.01-00	COPY/DOCUMENT FEES	0	0	32	0	0	0	0	0.00%
101-5100-463.01-00	RENT-TOWN PROPERTY: GENERAL	29,320	29,680	30,670	25,930	17,157	26,000	27,500	6.05%
101-5200-464.07-00	IMPACT FEES-FIRE STATION	189,302	16,432	8,175	20,000	23,834	28,200	20,000	0.00%
101-5100-469.05-00	ROADWAY DEV. AGREEMENT	3,300	0	0	0	2,800	2,800	0	0.00%
	AWARDS	0	0	0	0	0	0	0	0.00%
101-5100-480.02-01	SALE OF TOWN EQUIPMENT: GEN	0	0	0	0	0	0	0	0.00%
101-5100-480.09-00	MISC REVENUE: GENERAL	43,173	39,238	6,237	15,000	17,137	15,000	15,000	0.00%
101-5100-491.04-02	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%
101-5100-410.01-00	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	HRRLY. 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/DONATIONS	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 RECOVERIES	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	COMMUNITY CENTER RENTAL	17,314	20,887	22,867	20,000	8,216	20,000	21,000	5.00%
101-5500-480.08-11	DONATIONS & CONTRIBUTIONS - PK/REC	0	0	13,500	0	0	0	0	0.00%
101-5500-480.09-01	MISC REVENUE: RECREATION	1,036	467	437	500	121	300	400	(20.00%)
101-5500-492.09-00	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 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 YTD 6/30/2025	2025 PROJ	2026 BUDGET	% Change 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	GROUND 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 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 YTD 06/30/25	2025 PROJ	2026 BUDGET	% Change 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 Conservacy 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 safety 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; O'Hauser 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 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 - 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>	<i>723,228</i>	<i>695,610</i>	<i>937,233</i>	<i>1,025,993</i>	<i>138,077</i>	<i>1,061,737</i>	<i>1,071,863</i>	<i>4.47%</i>
	<i>LEVY to Balance</i>	<i>2,993,259</i>	<i>3,422,865</i>	<i>3,661,556</i>	<i>3,554,332</i>	<i>1,919,699</i>	<i>3,640,377</i>	<i>3,675,093</i>	<i>3.40%</i>
	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 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 YTD 06/30/25	2025 PROJ	2026 BUDGET	% Change 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	0.00%
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

- Director of Public Works: 32.5% Street, 32.5% Storm Utility, 25% Water Utility, 10% Wastewater Utility
- Street Superintendent: 50% Street / 50% Storm Utility; Street Foreman (vacant): 50% Street / 50% Storm Utility
- Admin Assistant (shared Street/Park-Rec): 30% Street, 25% Park, 25% Recreation, 20% Storm Utility
- Maintenance Worker-Storm Water Technician/Street Worker: 20% Village, 80% Storm
- Maintenance Worker (7)-Street: 80% Village, 20% Storm;
- Maintenance Worker-Street: 323 hrs OT (increase 100 hrs), 180 hrs Dbl OT, 140 hrs Call Time (increase 40 hrs)
- 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 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 YTD 06/30/25	2025 PROJ	2026 BUDGET	% Change 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 STABLIZATION 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%
	LEVY to Balance	1,865,064	1,758,307	1,772,250	2,012,293	2,012,293	2,012,293	2,187,590	8.71%
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 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 YTD 06/30/25	2025 PROJ	2026 BUDGET	% Change 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 STABLIZATION FUND								0.00%
301-5800-600.09-61	TRANSFER TO WATER UTILITY								0.00%
301-5800-600.09-62	TRANSFER TO WASTEWATER UTILITY								0.00%
	REPAYMENT OF GEN FUND DEBT								0.00%
	TOTAL EXPENDITURES	2,107,082	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 PAYMENTS	12/31/26 BALANCE
			PRINCIPAL	INTEREST		
2018 Capital Projects-GO Notes	\$1,660,000.00	\$615,000.00	\$200,000.00	\$15,450.00	\$215,450.00	\$415,000.00
2019 Capital Projects-GO Bond	\$2,190,000.00	\$1,050,000.00	\$250,000.00	\$27,750.00	\$277,750.00	\$800,000.00
2020 Capital Projects-GO Bond (Refin 2017)	\$1,355,000.00	\$415,000.00	\$205,000.00	\$9,375.00	\$214,375.00	\$210,000.00
2020 Capital Projects-GO Bond	\$5,650,000.00	\$2,880,000.00	\$545,000.00	\$60,475.00	\$605,475.00	\$2,335,000.00
2021 GO Notes	\$720,000.00	\$460,000.00	\$70,000.00	\$11,150.00	\$81,150.00	\$390,000.00
2022 GO Notes	\$2,695,000.00	\$2,165,000.00	\$265,000.00	\$71,845.00	\$336,845.00	\$1,900,000.00
2023 GO Notes	\$1,960,000.00	\$1,815,000.00	\$180,000.00	\$86,250.00	\$266,250.00	\$1,635,000.00
2024 GO Notes	\$2,340,000.00	\$2,060,000.00	\$150,000.00	\$99,250.00	\$249,250.00	\$1,910,000.00
2025 GO Notes **	\$2,125,000.00	\$2,125,000.00	\$250,000.00	\$100,000.00	\$350,000.00	\$1,875,000.00
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 PAYMENTS	12/31/26 BALANCE
			PRINCIPAL	INTEREST		
2021 GO Notes	\$365,000.00	\$225,000.00	\$35,000.00	\$5,425.00	\$40,425.00	\$190,000.00
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 PAYMENTS	12/31/26 BALANCE
			PRINCIPAL	INTEREST		
2018 Capital Projects-GO Notes (TID #2)	\$150,000.00	\$50,000.00	\$15,000.00	\$1,275.00	\$16,275.00	\$35,000.00
2020 Capital Projects-GO Bond (TID #2)	\$2,180,000.00	\$1,090,000.00	\$205,000.00	\$22,875.00	\$227,875.00	\$885,000.00
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	\$622,636.00
2017 Revenue Bonds (Refin 2007 & 2008)	\$3,104,031.95	\$1,175,023.24	\$270,090.57	\$35,827.62	\$305,918.19	\$904,932.67
2018 Revenue Bonds	\$815,000.00	\$595,000.00	\$35,000.00	\$23,100.00	\$58,100.00	\$560,000.00
2018 GO Notes (Refinance 2010 STFL)	\$1,540,000.00	\$525,000.00	\$170,000.00	\$13,200.00	\$183,200.00	\$355,000.00
2018 Capital Projects-GO Notes	\$265,000.00	\$90,000.00	\$30,000.00	\$2,250.00	\$32,250.00	\$60,000.00
2019 GO Bond	\$145,000.00	\$60,000.00	\$15,000.00	\$1,575.00	\$16,575.00	\$45,000.00
2019 Revenue Bonds	\$1,795,000.00	\$1,415,000.00	\$80,000.00	\$39,475.00	\$119,475.00	\$1,335,000.00
2020 Capital Projects-GO Bond (Refin 2017)	\$250,000.00	\$75,000.00	\$40,000.00	\$1,650.00	\$41,650.00	\$35,000.00
2020 Capital Projects-GO Bond	\$135,000.00	\$135,000.00	\$25,000.00	\$2,825.00	\$27,825.00	\$110,000.00
2020 Revenue Bonds	\$2,480,000.00	\$2,055,000.00	\$115,000.00	\$44,137.50	\$159,137.50	\$1,940,000.00
2021 GO Notes	\$550,000.00	\$335,000.00	\$50,000.00	\$8,100.00	\$58,100.00	\$285,000.00
2022 Clayton	\$60,000.00	\$51,000.00	\$3,000.00	\$0.00	\$3,000.00	\$48,000.00
2022 GO NOTES	\$190,000.00	\$140,000.00	\$15,000.00	\$4,697.50	\$19,697.50	\$125,000.00
2023 Rev Bonds (NAN Refi & Capital Projects)	\$6,310,000.00	\$6,245,000.00	\$220,000.00	\$309,625.00	\$529,625.00	\$6,025,000.00
2024 Clayton	\$120,000.00	\$114,000.00	\$6,000.00	\$0.00	\$6,000.00	\$108,000.00
2024 Revenue Bonds	\$4,105,000.00	\$4,105,000.00	\$135,000.00	\$180,225.00	\$315,225.00	\$3,970,000.00
2025 Revenue Bonds **	\$1,340,000.00	\$1,740,000.00	\$0.00	\$81,520.83	\$81,520.83	\$1,740,000.00
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

<i>SUMMARY - Village and Utility:</i>	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	49.11%
401-5100-492.04-00	CPF PRIOR YEAR CARRY OVER				700,000			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	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

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 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 YTD 06/30/25	2025 PROJ	2026 BUDGET	% Change 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 Comple	1,917	1,917	1,917	1,917		1,917	1,917	0.00%
402-5200-491.01-00	Transfer from General Fund - PD	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 (U40)	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 co	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 PIF	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											\$ 3,193,148	\$ 108,399
Park & Rec	2026 reduction in funding due to budget shortfall											\$ (17,454)
SUBTOTAL PARK & REC											\$ 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											\$ 1,269,449	\$ 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%**
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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	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	34,126.9Miles	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%**
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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 International	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	l112	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 Mower	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%**
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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		104.0Hours	2010	\$ 33,830	50%	16	move back 5 yrs (2020); sched for 2025 but didn	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	1,952Hours	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 Internatio	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 Mow	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 bl	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		Spindoctor		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 Bid1.00%

Non-State Bid2.75%

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
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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 Kippenhanr 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 replacments, 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 replacment 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 pruchase 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 (vaccuum 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 Polce Dept; giving the Utility two dedicated vans.

Village of Fox Crossing

2026 Capital Replacement Schedule (06/30/25)

Inflation Rate

State Bid1.00%

Non-State Bid2.75%

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
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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	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 YTD 06/30/25	2025 PROJ	2026 BUDGET	% Change 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	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 YTD 06/30/25	2025 PROJ	2026 BUDGET	% Change 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 Oversight		\$ 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
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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
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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 p
2022 Garbage Rate	190.00	with \$0 fund balance change (use surplus for cart p
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 l	
Less Committed - ERF Balances	\$	(532,240.00)	12/31/2025 Balances Totaled	
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 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 YTD 06/30/25	2025 PROJ	2026 BUDGET	% Change 2025/26
204-5600-433.01-01	WINN CNTY-ECONOMIC DEVL 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 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 YTD 06/30/25	2025 PROJ	2026 BUDGET	% Change 2025/26
204-5600-730.07-93	WINN CNTY-ECONOMIC DEVL 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 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 YTD 06/30/25	2025 PROJ	2026 BUDGET	% Change 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 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 YTD 06/30/25	2025 PROJ	2026 BUDGET	% Change 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 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 YTD 06/30/25	2025 PROJ	2026 BUDGET	% Change 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 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 YTD 06/30/25	2025 PROJ	2026 BUDGET	% Change 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 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 YTD 06/30/25	2025 PROJ	2026 BUDGET	% Change 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 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 YTD 06/30/25	2025 PROJ	2026 BUDGET	% Change 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
Total	1,900	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 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 YTD 06/30/25	2025 PROJ	2026 BUDGET	% Change 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 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 YTD 06/30/25	2025 PROJ	2026 BUDGET	% Change 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 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 YTD 06/30/25	2025 PROJ	2026 BUDGET	% Change 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 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 YTD 06/30/25	2025 PROJ	2026 BUDGET	% Change 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 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 YTD 06/30/25	2025 PROJ	2026 BUDGET	% Change 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 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 YTD 06/30/25	2025 PROJ	2026 BUDGET	% Change 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	SUBSCRIPTONS & 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 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 YTD 06/30/25	2025 PROJ	2026 BUDGET	% Change 2025/26
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 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 YTD 06/30/25	2025 PROJ	2026 BUDGET	% Change 2025/26
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 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 YTD 06/30/25	2025 PROJ	2026 BUDGET	% Change 2025/26
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 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 YTD 06/30/25	2025 PROJ	2026 BUDGET	% Change 2025/26
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 know as the Secura Office Park, along with lands immediately adjacent. All wetlands are excluded from the District. The district boundaries are adjacent and west of County Highway CB, and the north boundary runs adjacent to the navigable stream. The property is north of East Shady Lane and the Village Municipal Complex. The TID consists of approximately 68.9 acres of vacant land.

SRF-REVENUES:

ACCOUNT NUMBER	ACCOUNT	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 YTD 06/30/25	2025 PROJ	2026 BUDGET	% Change 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 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 YTD 06/30/25	2025 PROJ	2026 BUDGET	% Change 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	SUBSCRIPTONS & 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 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 YTD 06/30/25	2025 PROJ	2026 BUDGET	% Change 2025/26
313-5800-410.01-00	TAX LEVY	18,300	5,226	17,418	18,000	18,000	18,000	199,885	1010.47%
313-5800-480.01-00	INTEREST	109	418	204	300	306	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	100.00%
DEBT SERVICE FUND: TID #3		31,634	5,644	17,622	18,300	18,306	18,440	200,525	995.77%

DEBT SERVICE-EXPENDITURES:

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

CAP PROJECTS-REVENUES:

ACCOUNT NUMBER	ACCOUNT	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 YTD 06/30/25	2025 PROJ	2026 BUDGET	% Change 2025/26
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	0.00%

CAP PROJECTS-EXPENDITURES:

ACCOUNT NUMBER	OBJECT	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 YTD 06/30/25	2025 PROJ	2026 BUDGET	% Change 2025/26
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	0.00%

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 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 YTD 06/30/25	2025 PROJ	2026 BUDGET	% Change 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 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 YTD 06/30/25	2025 PROJ	2026 BUDGET	% Change 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	SUBSCRIPTONS & 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 approximately 72.8 acres annexed into the Village in 2017.

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
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 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 YTD 06/30/25	2025 PROJ	2026 BUDGET	% Change 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	SUBSCRIPTIONS & 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 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 YTD 6/30/2025	2025 PROJ	2026 BUDGET	% Change 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 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 YTD 6/30/2025	2025 PROJ	2026 BUDGET	% Change 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 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 YTD 6/30/2025	2025 PROJ	2026 BUDGET	% Change 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 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 YTD 6/30/2025	2025 PROJ	2026 BUDGET	% Change 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 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	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%)

TOTAL EXCLUDING DEPRECIATION, CAPITAL
RESERVE, & DEBT SERVICE ACCTS

3,524,329 4,703,134 4,592,872 4,736,473 1,769,376 4,585,583 4,876,433 2.95%

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

NOTES: (cont.)

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			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			0.00%
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
	TAX LEVY			0	0	0			0.00%
612-5300-420.01-00	SPECIAL ASSESSMENT REVENUE		401,408	93,389	310,000	0	165,000		(100.0%)
612-5300-431.09-00	MISC FEDERAL GRANTS			0	0	0			0.00%
612-5300-432.09-00	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 Vector 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%
	SUBTOTAL	380,089	438,964	436,188	590,831	216,461	464,103	633,989	7.30%

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 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 YTD 06/30/25	2025 PROJ	2026 BUDGET	% Change 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-STABLIZATION			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 Imprvment (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/TELEWISE - 752

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

Telewise 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

ILLCITE 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/TELEWISE - 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			0.00%
613-5300-753.02-12	EMPLOYEE ASSISTANCE PROGRAM		0	0	0	0			0.00%
613-5300-753.02-14	GENERAL ENGINEERING		0	0	0	0			0.00%
613-5300-753.02-17	EQUIP RENTAL/CONTRACTED		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			0.00%
613-5300-753.02-93	DRUG & ALCOHOL TESTING		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	0.00%
613-5300-753.03-35	TRAINING	500	0	150	500	0	100	500	0.00%
613-5300-753.03-40	OPERATING SUPPLIES		0	0	0	0	0	0	0.00%
613-5300-753.03-46	CLOTHING/UNIFORM ALLOW		0	0	0	0	0	0	0.00%
613-5300-753.03-53	EQUIPMENT MAINTENANCE		0	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	0.00%
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	20.12%
613-5300-754.02-14	GENERAL ENGINEERING		1,594	0	5,000	0	500	4,000	(20.00%)
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	0.00%
613-5300-754.02-27	DISPOSAL/LANDFILL CHARGES		0	0	0	0	0	0	0.00%
613-5300-754.02-34	SITE MAINTENANCE		0	0	18,000	0	0	93,000	416.67%
613-5300-754.03-25	LEGAL & DISPLAY ADS		0	0	0	0	0	200	100.00%
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		0.00%
613-5300-757.01-21	HOURLY OVERTIME/NON-REPR		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			0.00%
613-5300-757.02-14	GENERAL ENGINEERING		0	0	5,000	0	3,000	4,000	(20.00%)
613-5300-757.02-15	LEGAL COUNSEL		0	0	0	0			0.00%
613-5300-757.03-10	OFFICE SUPPLIES		0	0	0	0			0.00%
613-5300-757.03-20	SUBSCRIPTIONS & DUES		0	0	0	0			0.00%
613-5300-757.03-25	LEGAL & DISPLAY ADS		0	0	0	0			0.00%
613-5300-757.03-30	MILEAGE/MEALS/LODGING		0	0	0	0			0.00%
613-5300-757.03-35	TRAINING		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
ILLCIT 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

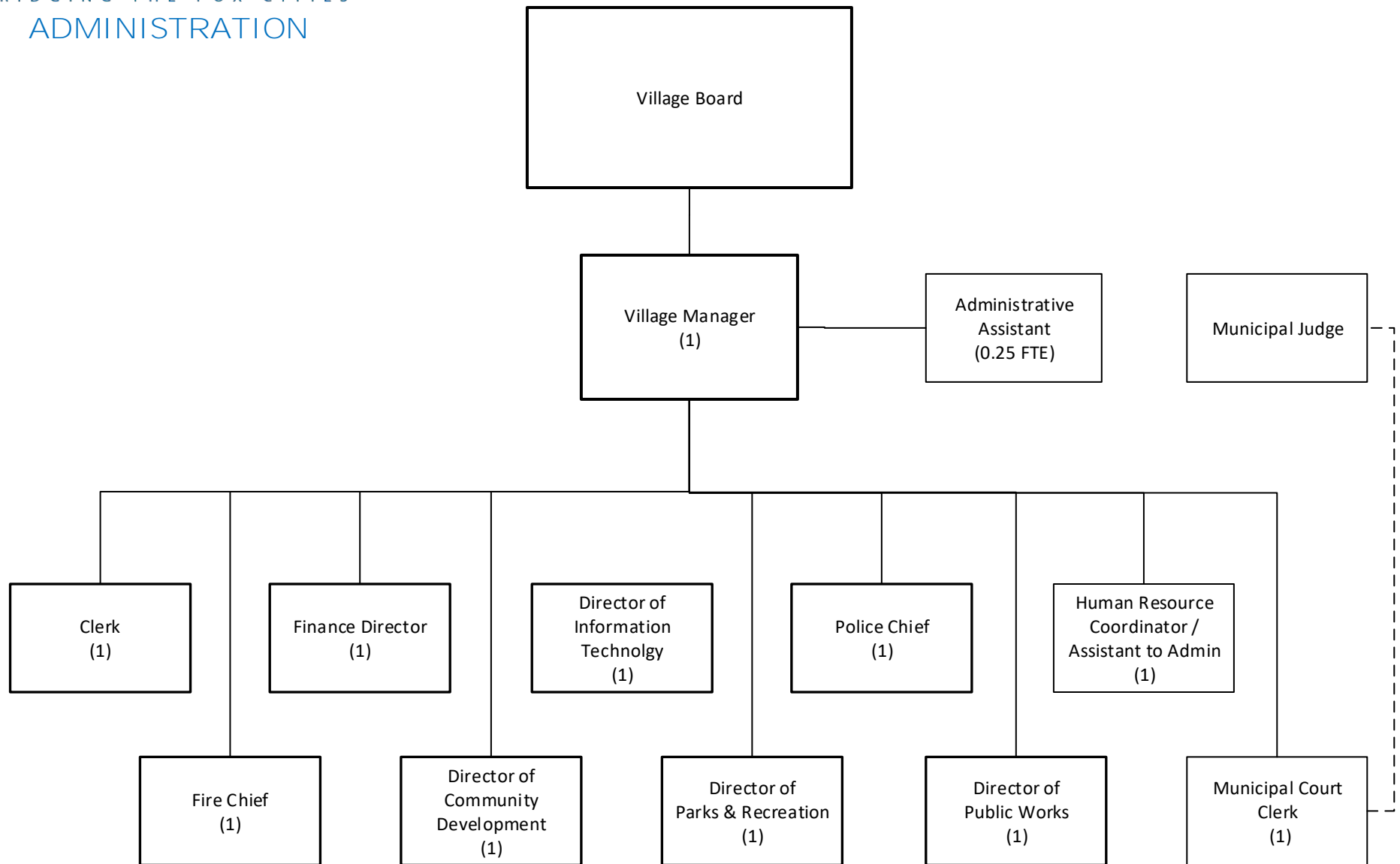


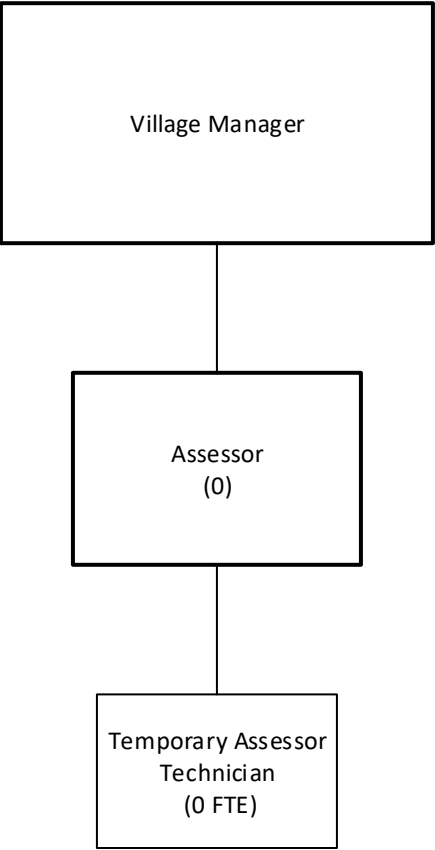
2026 FOX CROSSING STAFFING REPORT

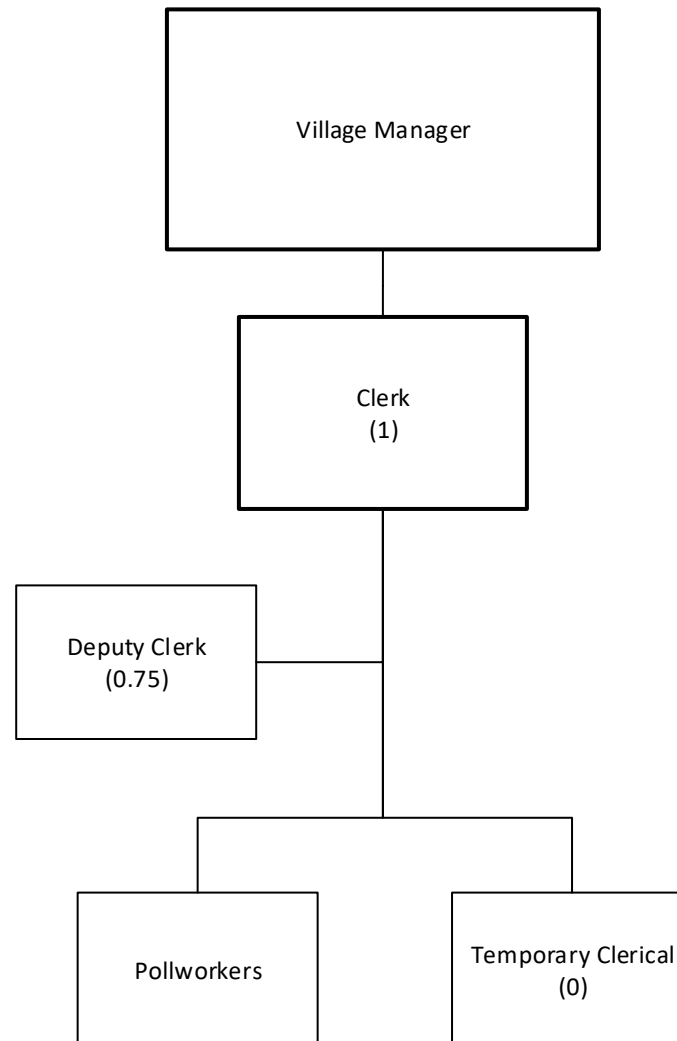
Full Time Equivalent Employees

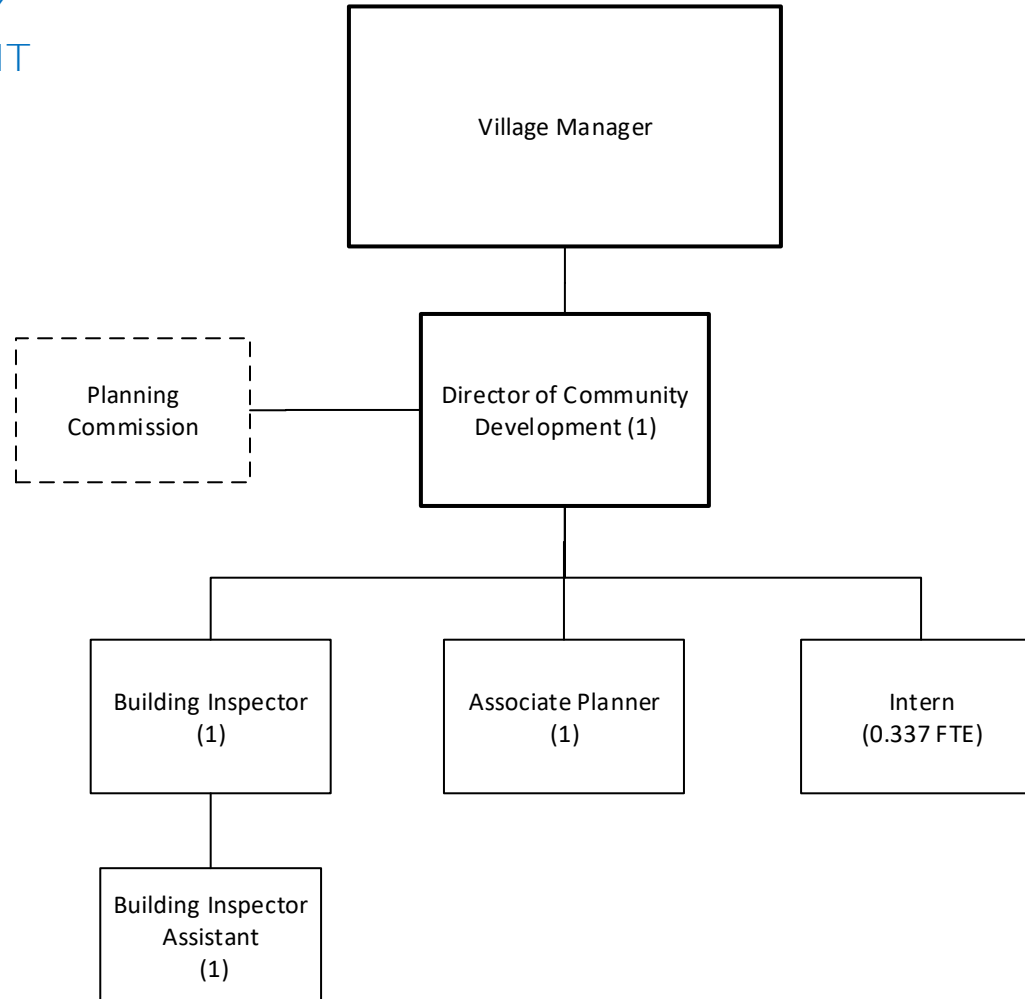
(excludes elected officials)

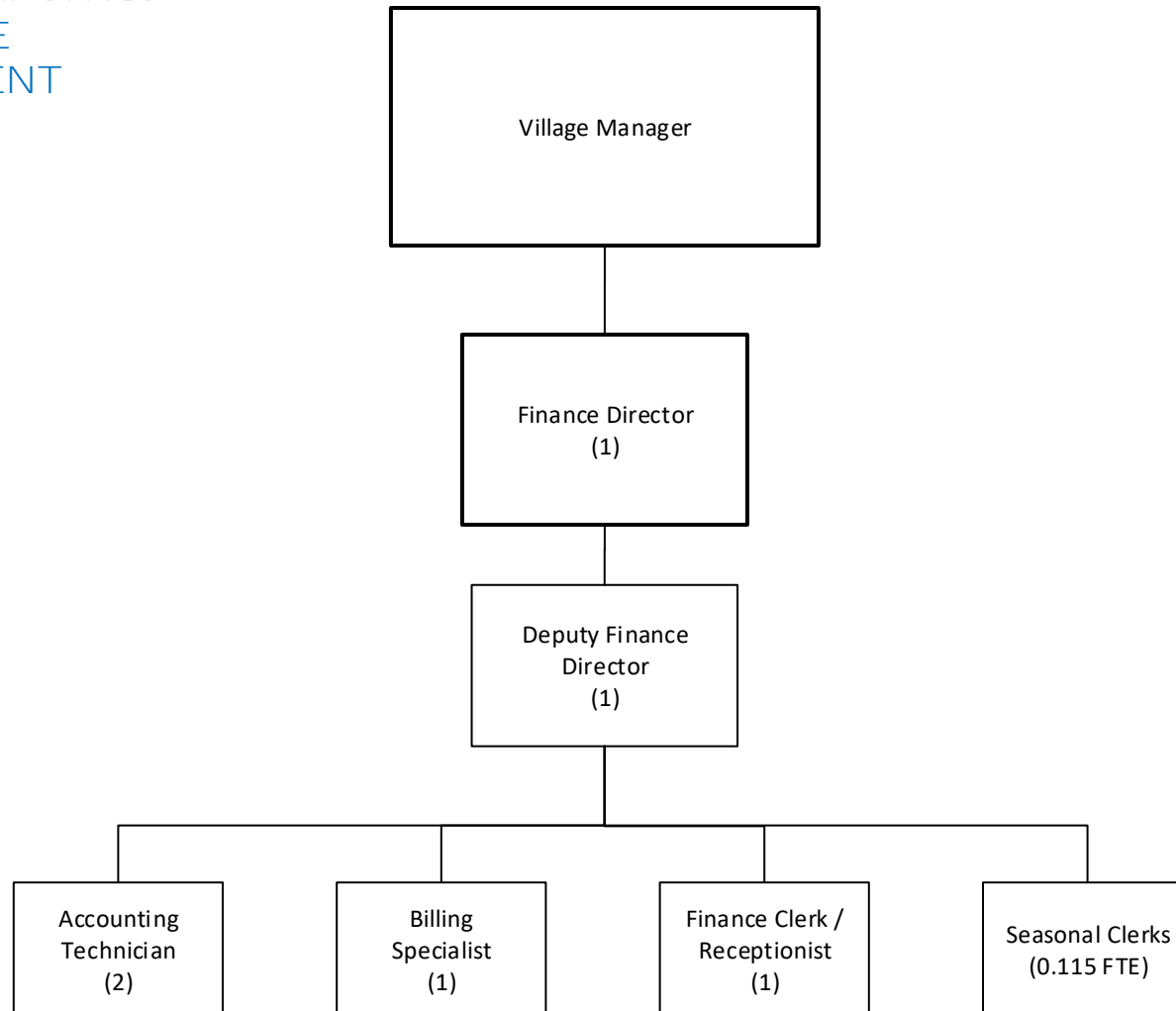
ADMINISTRATION		FIRE		PUBLIC WORKS	
Village Manager	1	Fire Chief	1	Public Works Director	1
HR Coordinator/Assistant to VM	1	Assistant Fire Chief	1	STREET DEPARTMENT	
ASSESSING		Division Chief of Training	1	Street Superintendent	0.500
Assessor	0	Fire Prevention Educator	1	Asst. Street Superintendent	0.000
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 114.4789	
PC/Network Technician	1	Communication Technicians	3.200		
GIS Coordinator	1	Community Service Officer	0.817		
		Crossing Guards	0.495		

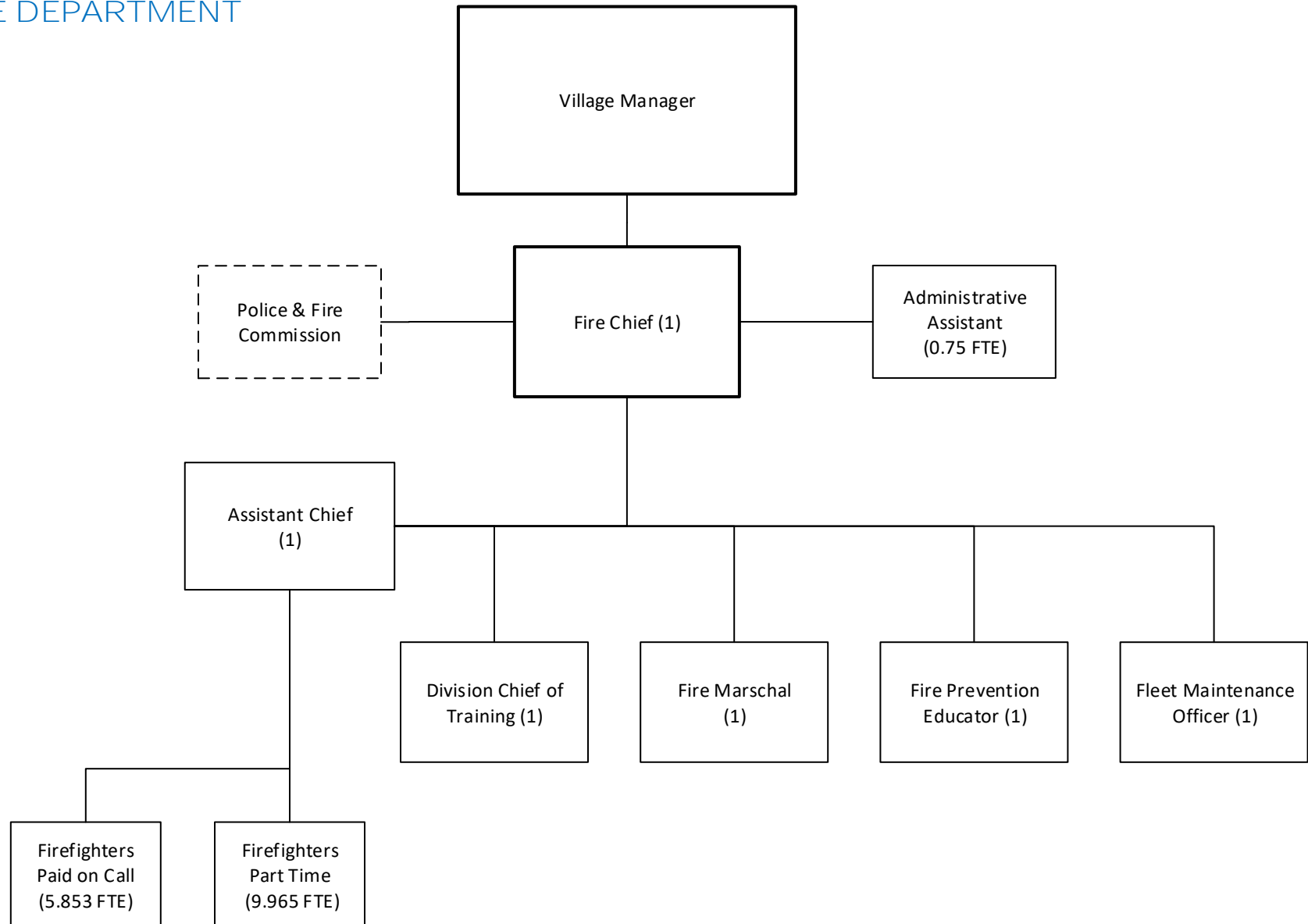


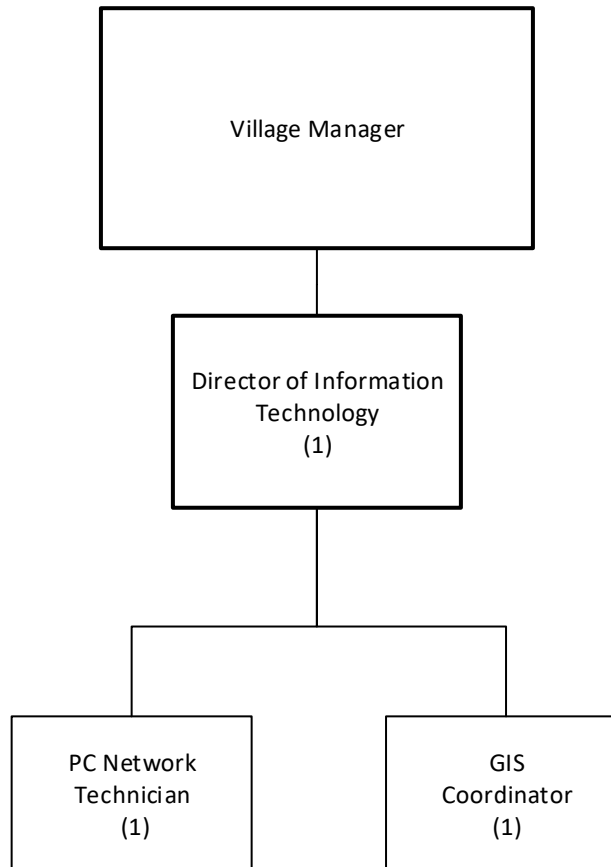


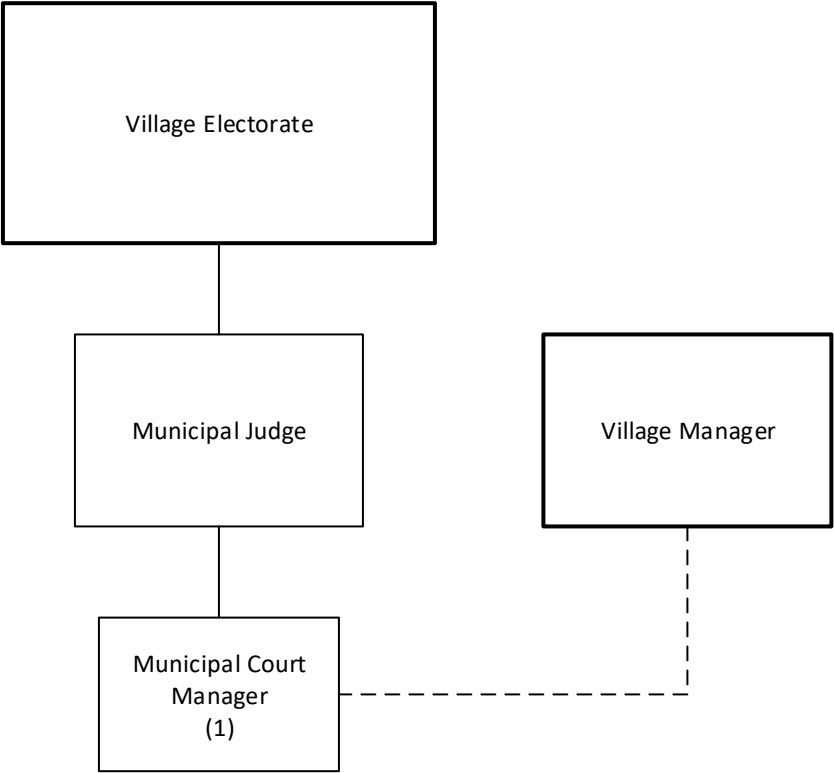


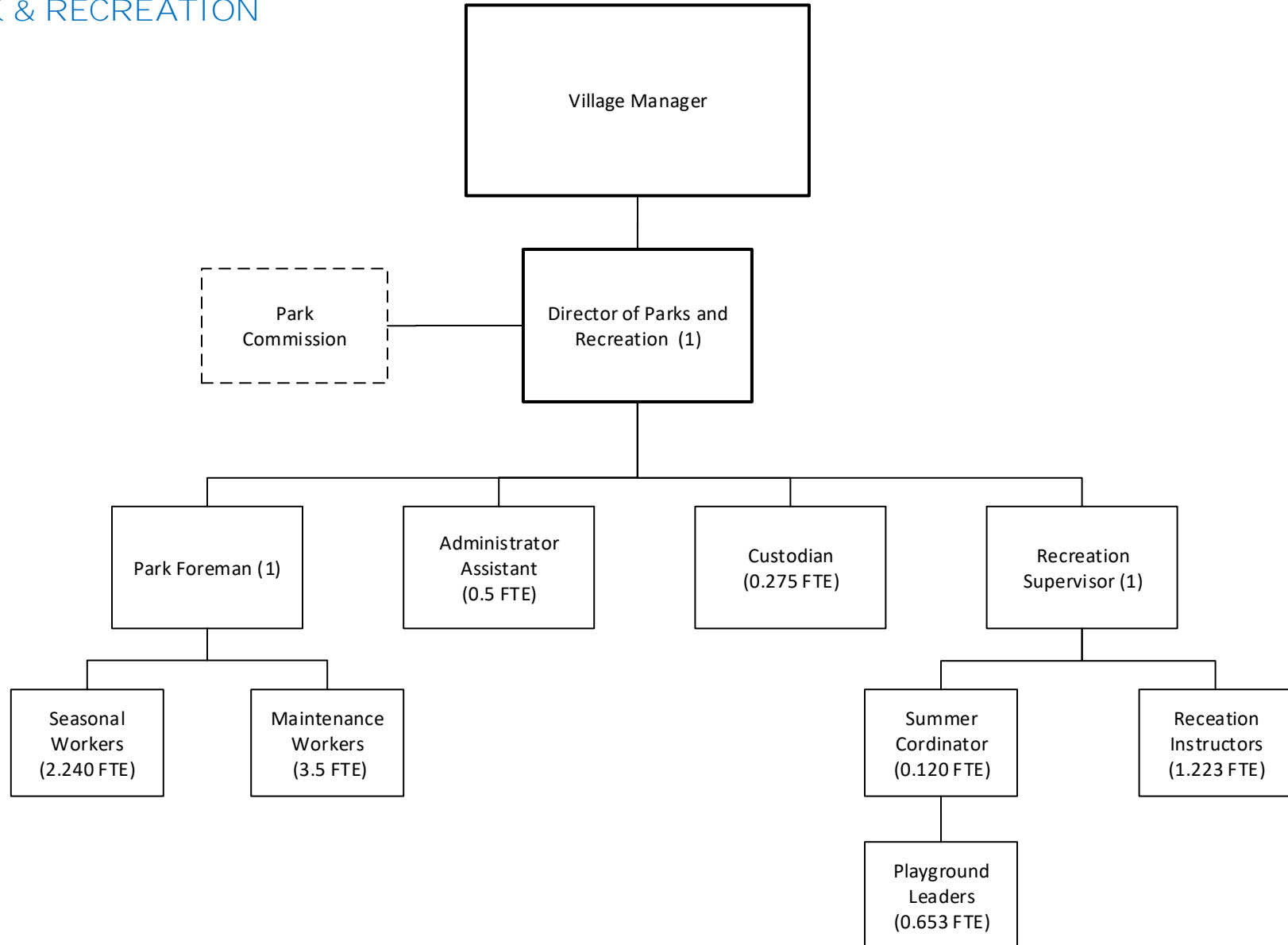


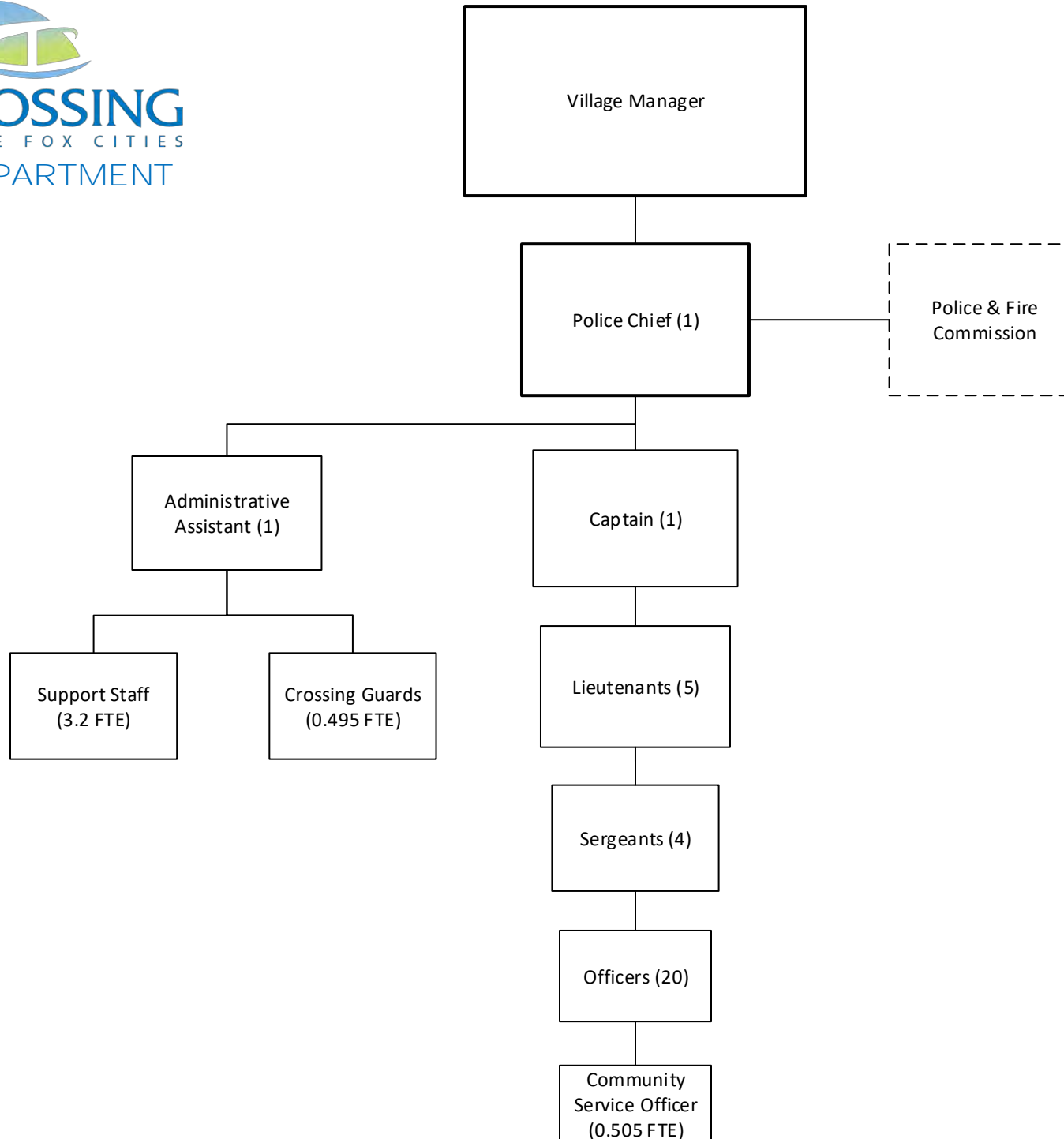


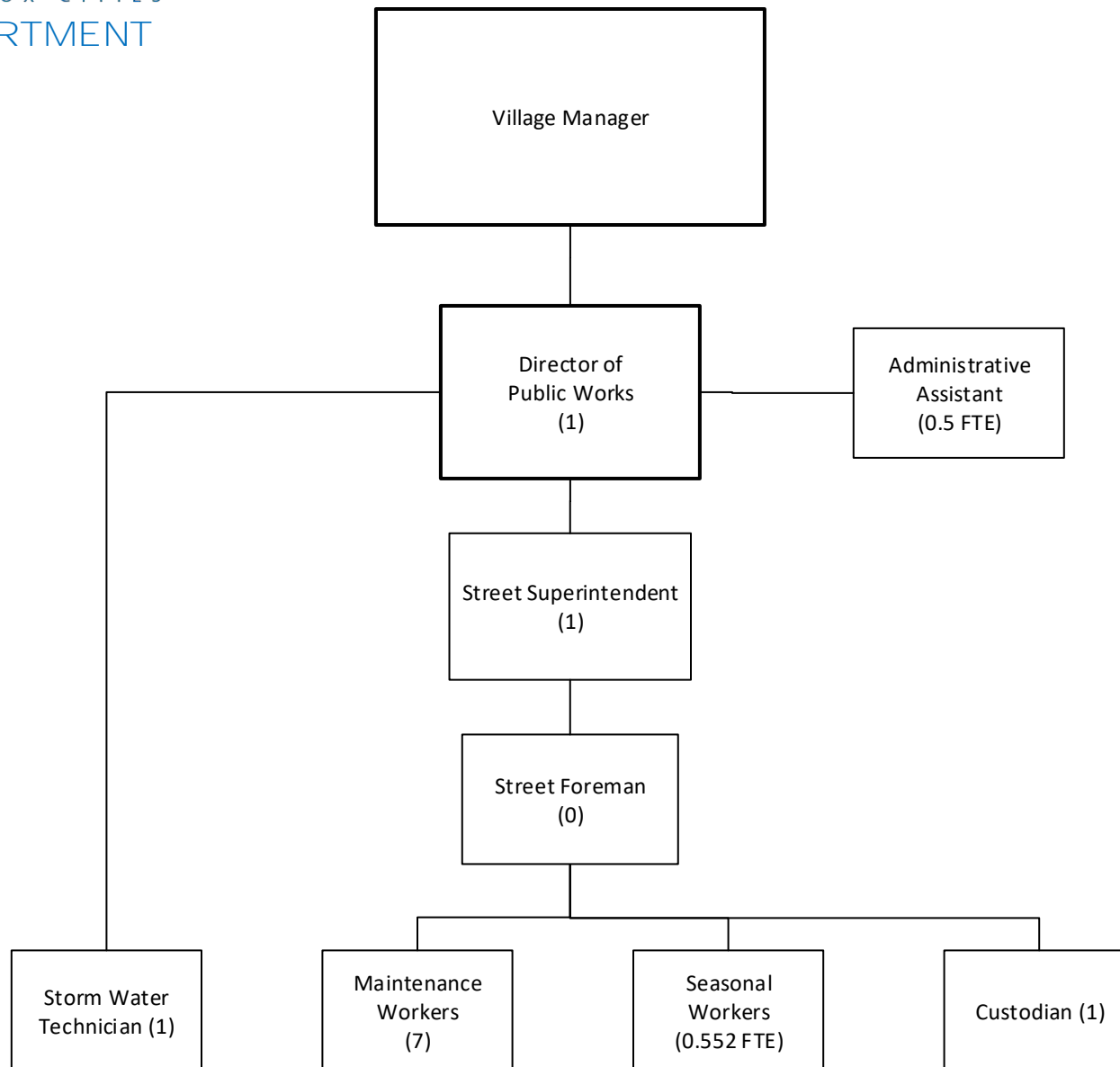


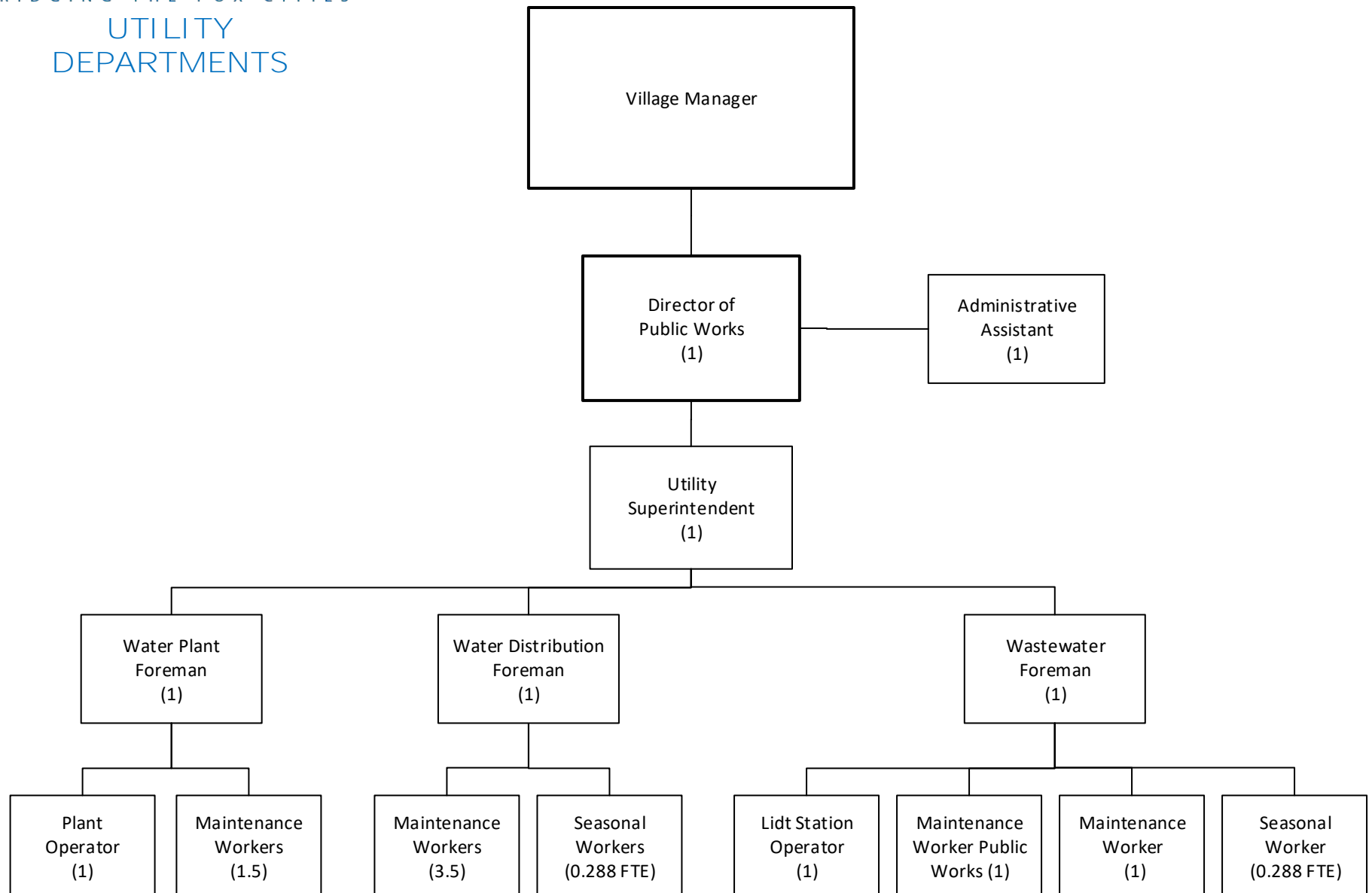












VILLAGE OF FOX CROSSING

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
	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%

Position	2025 Village Percentage				2026 Village Percentage			
	Admin		CLK		Admin		CLK	
Deputy Clerk/Confidential Administrative Assistant	25%		75%		25%		75%	

Position	2025 Percentage				2026 Percentage			
	STRM	STR	PARK	REC	STRM	STR	PARK	REC
Administrative Assistant Park/Street	20%	30%	25%	25%	20%	30%	25%	25%
Director of Parks & Recreation	0%	0%	50%	50%	0%	0%	50%	50%
Administrative Assistant-Street								