Village of Fox Crossing



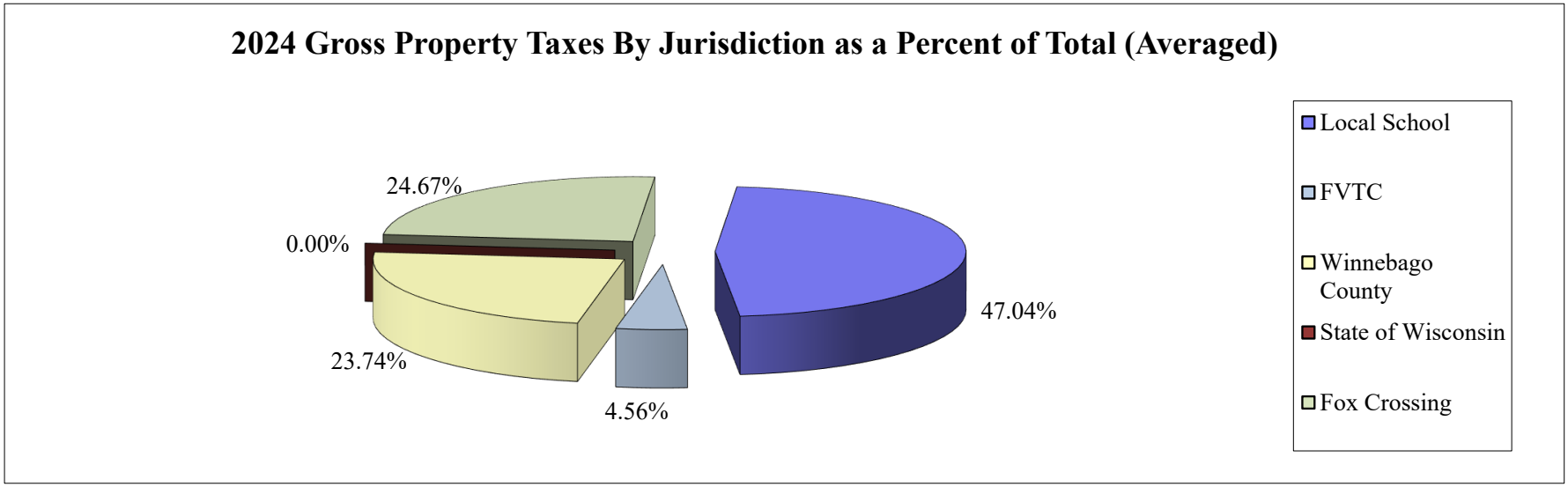
FOX CROSSING
BRIDGING THE FOX CITIES

2027 Proposed Budget

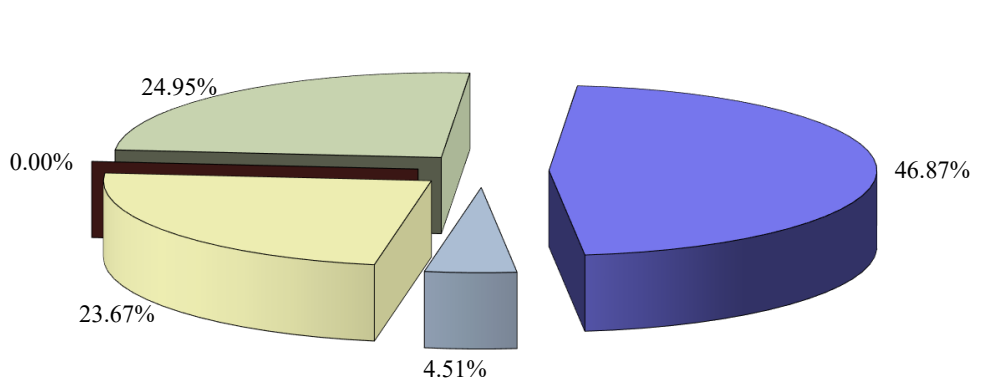
SUMMARY

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

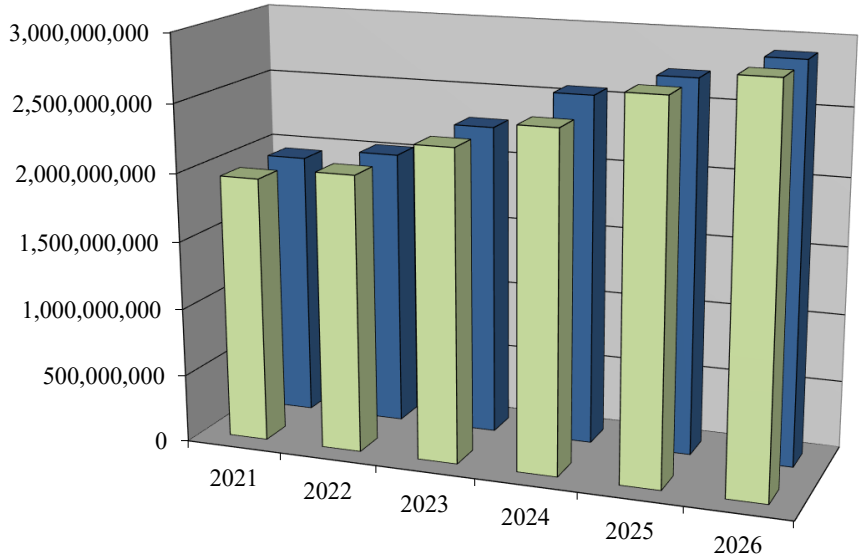
	3892		3430		0147		AVERAGE	**AVERAGE**
SCHOOL DISTRICT:	**NEENAH**		**MENASHA**		**APPLETON**		**RATE**	**RATE**
Budget Year	2024	**2025**	2024	**2025**	2024	**2025**	2024	**2025**
Local School	$ 5.7501	**$ 5.6382**	$ 10.2382	**$ 9.6385**	$ 6.0789	**$ 6.0963**	$ 7.3557	**$ 7.1243**
FVTC	0.7127	**0.6854**	0.7127	**0.6854**	0.7127	**0.6854**	0.7127	**0.6854**
Winnebago County	3.7127	**3.5978**	3.7127	**3.5978**	3.7127	**3.5978**	3.7127	**3.5978**
State of Wisconsin	-	**-**	-	**-**	-	**-**	-	**-**
Fox Crossing	3.8572	**3.7921**	3.8572	**3.7921**	3.8572	**3.7921**	3.8572	**3.7921**
GROSS TAX RATE	*$ 14.0328*	***$ 13.7135***	*$ 18.5209*	***$ 17.7138***	*$ 14.3616*	***$ 14.1717***	*$ 15.6384*	***$ 15.1997***
State School Credit	(1.4582)	**(1.3700)**	(1.4582)	**(1.3700)**	(1.4582)	**(1.3700)**	(1.4582)	**(1.3700)**
NET TAX RATE	$ 12.5746	**$ 12.3435**	$ 17.0627	**$ 16.3438**	$ 12.9034	**$ 12.8017**	$ 14.1803	**$ 13.8297**
Lottery Credit	$ 169.06	**$ 152.20**	$ 352.32	**$ 260.17**	$ 218.77	**$ 164.55**	$ 246.72	**$ 192.31**
First Dollar Credit	$ 52.51	**$ 50.73**	$ 94.65	**$ 86.72**	$ 58.77	**$ 54.85**	$ 68.64	**$ 64.10**
Refuse Pick Up Charge	$ 220.00	**$ 220.00**	$ 220.00	**$ 220.00**	$ 220.00	**$ 220.00**	$ 220.00	**$ 220.00**



2025 Gross Property Taxes By Jurisdiction as a Percent of Total (Averaged)



Assessed vs. Equalized Valuation
Winnebago County



EQUALIZED VALUATION

Budget Year	2021	2022	2023	2024	2025	2026	2027	% Change 2021/27
TID-in								
Winnebago County	1,951,559,000	2,029,944,500	2,284,883,200	2,563,988,500	2,729,886,000	2,899,010,700	**3,100,538,200**	**58.87%**
% Change from Prior Year	7.21%	4.02%	12.56%	12.22%	6.47%	6.20%	**6.95%**	
Outagamie County			278,400	311,700	0	54,300	**116,300**	**#DIV/0!**
% Change from Prior Year				11.96%	(100.00%)	#DIV/0!	**114.18%**	
Total Equalized Value (TID-in)	1,951,559,000	2,029,944,500	2,285,161,600	2,564,300,200	2,729,886,000	2,899,065,000	**3,100,654,500**	**58.88%**
% Change from Prior Year	7.21%	4.02%	12.57%	12.22%	6.46%	6.20%	**6.95%**	
Tax Incremental Districts (total)								
Winnebago Cty TIDs	119,657,800	120,807,800	125,094,200	131,672,800	123,230,700	140,328,600	**150,753,600**	**25.99%**
% Change from Prior Year	87.34%	0.96%	3.55%	5.26%	(6.41%)	13.87%	**7.43%**	
TID-out								
Equalized Value - Winnebago	1,831,901,200	1,909,136,700	2,159,789,000	2,432,315,700	2,606,655,300	2,758,682,100	**2,949,784,600**	**61.02%**
% Change from Prior Year	4.29%	4.22%	13.13%	12.62%	7.17%	5.83%	**6.93%**	
County % of Total Village							**99.99606%**	
Equalized Value - Outagamie			278,400	311,700	0	54,300	**116,300**	**#DIV/0!**
% Change from Prior Year				11.96%	(100.00%)	#DIV/0!	**114.18%**	
County % of Total Village							**0.00394%**	
otal Equalized Value (TID-out)	**1,831,901,200**	**1,909,136,700**	**2,160,067,400**	2,432,627,400	2,606,655,300	2,758,736,400	**2,949,900,900**	**61.03%**
% Change from Prior Year	4.29%	4.22%	13.14%	12.62%	7.15%	5.83%	**6.93%**	

ASSESSED VALUATION

Budget Year	2021	2022	2023	2024	2025	2026	2027	% Change 2021/27
Winnebago County (TID-in)								
Residential (Real)	1,204,918,006	1,271,480,500	1,485,620,500	1,644,552,500	1,807,217,000	1,953,515,200	2,061,094,600	71.06%
Commercial (Real)	518,820,200	534,718,700	592,262,400	621,279,900	809,329,100	811,921,600	870,531,600	67.79%
Commercial (Personal)	30,335,100	26,964,300	26,048,700	25,698,900	0	0	0	(100.00%)
Manufacturing (Real)	161,515,400	159,266,300	140,729,600	138,873,700	119,757,200	129,979,100	147,561,100	(8.64%)
Manufacturing (Personal)	34,656,600	41,916,500	38,282,100	39,318,600	0	0		(100.00%)
Agricultural	132,300	134,100	136,700	152,500	165,700	175,200	191,500	44.75%
Undeveloped	164,500	242,400	231,500	231,600	261,600	262,400	266,800	62.19%
Agricultural Forest/Forest Land	337,900	333,700	333,700	333,700	333,700	333,700	333,600	(1.27%)
Other	1,663,900	1,880,300	2,161,400	2,402,700	2,194,700	2,130,900	2,276,000	36.79%
Total Assessed Value	**1,952,543,906**	**2,036,936,800**	**2,285,806,600**	**2,472,844,100**	**2,739,259,000**	**2,898,318,100**	**3,082,255,200**	**57.86%**
% Change from Prior Year	11.62%	4.32%	12.22%	8.18%	10.77%	**5.81%**	**6.35%**	
				2,407,826,600	13.76%			w/ 2024 no PPT
Tax Incremental Districts (all Winnebago Cty)								
TID #1	31,608,000	30,605,000	29,994,000	29,731,800	32,231,500	32,387,400	33,329,300	5.45%
TID #2	16,819,800	23,352,500	23,655,500	23,697,500	30,070,400	31,315,500	33,254,500	97.71%
TID #3	70,078,400	67,474,300	65,935,300	65,207,100	67,300,200	67,300,200	68,646,600	(2.04%)
TID #4	371,400	371,400	371,400	371,400	371,400	371,400	371,400	0.00%
TID #5				0	7,193,900	9,776,600	15,826,000	
TID Assessed Value Increment	**118,877,600**	**121,803,200**	**119,956,200**	**119,007,800**	**137,167,400**	**141,151,100**	**151,427,800**	**27.38%**
% Change from Prior Year	94.92%	2.46%	(1.52%)	(0.79%)	15.26%	**2.90%**	**7.28%**	
Winnebago County (TID-out)								
Total Assessed Value	**1,833,666,306**	**1,915,133,600**	**2,165,850,400**	**2,353,836,300**	**2,602,091,600**	**2,757,167,000**	**2,930,827,400**	**59.83%**
			99.987148%	99.995272%	99.995723%	**99.995963%**	**99.995807%**	County Percent of
Outagamie County								
Residential (Real)			278,400	111,300	111,300	111,300	122,900	
% Change from Prior Year				(60.02%)	0.00%	**0.00%**	**10.42%**	
			0.012852%	0.004728%	0.004277%	**0.004037%**	**0.004193%**	County Percent of
Total Assessed Value			100.000000%	100.000000%	100.000000%	**100.000000%**	**100.000000%**	s/b 100%

ASSESSED VALUATION (continued)

Budget Year	2021	2022	2023	2024	2025	2026	2027	% Change 2021/27
Total Village (TID-in)								
Residential (Real)	1,204,918,006	1,271,480,500	1,485,898,900	1,644,663,800	1,807,328,300	1,953,626,500	2,061,217,500	71.07%
Commercial (Real)	518,820,200	534,718,700	592,262,400	621,279,900	809,329,100	811,921,600	870,531,600	67.79%
Commercial (Personal)	30,335,100	26,964,300	26,048,700	25,698,900	0	0	0	(100.00%)
Manufacturing (Real)	161,515,400	159,266,300	140,729,600	138,873,700	119,757,200	129,979,100	147,561,100	(8.64%)
Manufacturing (Personal)	34,656,600	41,916,500	38,282,100	39,318,600	0	0	0	(100.00%)
Agricultural	132,300	134,100	136,700	152,500	165,700	175,200	191,500	44.75%
Undeveloped	164,500	242,400	231,500	231,600	261,600	262,400	266,800	62.19%
Agricultural Forest/Forest Land	337,900	333,700	333,700	333,700	333,700	333,700	333,600	(1.27%)
Other	1,663,900	1,880,300	2,161,400	2,402,700	2,194,700	2,130,900	2,276,000	36.79%
Total Assessed Value	**1,952,543,906**	**2,036,936,800**	**2,286,085,000**	**2,472,955,400**	**2,739,370,300**	**2,898,429,400**	**3,082,378,100**	**57.86%**
% Change from Prior Year	11.62%	4.32%	12.23%	8.17%	10.77%	5.81%	**6.35%**	
				2,407,937,900				

AGGREGATE RATIOS

Budget Year	2021	2022	2023	2024	2025	2026	2027	% Change 2021/27
Winnebago County								
Fair Market Ratio	**100.050%**	**100.343%**	**100.212%**	**96.297%**	**100.343%**	**100.102%**	**99.381%**	**(0.67%)**
% Change from Prior Year	3.36%	0.29%	(0.13%)	(3.91%)	4.20%	(0.24%)	**(0.72%)**	
Outagamie County								
Fair Market Ratio			**100.000%**	**35.707%**	**59.487%**	**204.972%**	**105.675%**	
% Change from Prior Year				(64.29%)	66.60%	244.57%	**(48.44%)**	

MUNICIPAL LEVY & TAX RATES

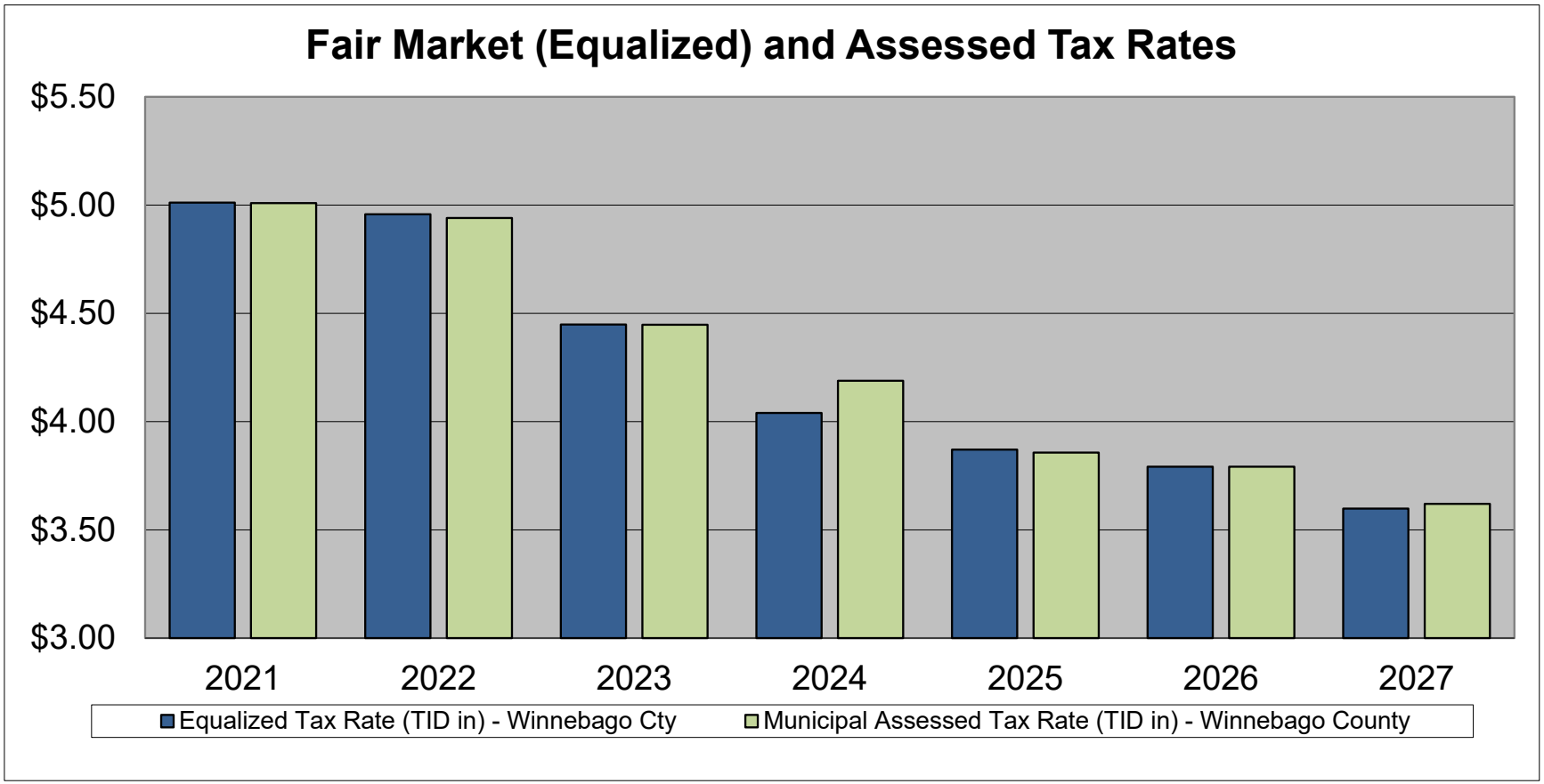
Budget Year	2021	2022	2023	2024	2025	2026	2027	% Change 2021/27
Municipal Levy - Winnebago County								
General Fund Levy	7,329,535	7,599,664	7,850,061	8,053,185	8,076,800	8,271,136	8,460,571	15.43%
Debt Service Levy	1,851,221	1,865,064	1,758,081	1,772,166	2,012,207	2,187,502	2,155,545	16.44%
Total Municipal Levy	**9,180,756**	**9,464,728**	**9,608,142**	**9,825,351**	**10,089,007**	**10,458,638**	**10,616,116**	**15.63%**
% Change from Prior Year	4.03%	3.09%	1.52%	2.26%	**2.68%**	**3.66%**	**1.51%**	
TID Local Levy	599,677	598,917	556,505	531,893	476,962	532,010	540,352	(9.89%)
Municipal Levy (After TIF)	**9,780,433**	**10,063,645**	**10,164,647**	**10,357,244**	**10,565,969**	**10,990,648**	**11,156,468**	**14.07%**
% Change from Prior Year	6.93%	2.90%	1.00%	1.89%	**2.02%**	**4.02%**	**1.51%**	
Municipal Assessed Tax Rate (TID in) - Winnebago County								
General Fund Rate	3.7538	3.7309	3.4343	3.2566	2.9485	2.8538	2.7449	(26.88%)
Debt Service Rate	0.9481	0.9156	0.7691	0.7167	0.7346	0.7547	0.6993	(26.24%)
TID Local Rate	0.3071	0.2940	0.2435	0.2151	0.1741	0.1836	0.1753	(42.92%)
Total Municipal Tax Rate	**$5.009072**	**$4.940578**	**$4.446853**	**$4.188393**	**$3.857236**	**$3.792078**	**$3.619580**	**(27.74%)**
% Change from Prior Year	(4.20%)	(1.37%)	(9.99%)	(5.81%)	(7.91%)	**(1.69%)**	**(4.55%)**	
Municipal Assessed Tax Rate (TID out) - Winnebago County								
General Fund Rate	3.9972	3.9682	3.6245	3.4213	3.1040	2.9999	2.8868	(27.61%)
Debt Service Rate	1.0096	0.9739	0.8117	0.7529	0.7733	0.7934	0.7355	(26.76%)
Total Municipal Tax Rate	**$5.006776**	**$4.942072**	**$4.436198**	**$4.174186**	**$3.877268**	**$3.793255**	**$3.622225**	**(27.43%)**
% Change from Prior Year	(4.22%)	(1.29%)	(10.24%)	(5.91%)	(7.11%)	**(2.17%)**	**(4.51%)**	
Municipal Levy - Outagamie County								
General Fund Levy			1,009	381	345	334	333	
Debt Service Levy			226	84	86	88	85	
Total Municipal Levy	**0**	**0**	**1,235**	**465**	**431**	**422**	**418**	
% Change from Prior Year				(62.35%)	(7.31%)	(2.09%)	**(0.95%)**	
Municipal Assessed Tax Rate (TID out) - Outagamie County								
General Fund Rate			3.6243	3.4232	3.0997	3.0009	2.7095	
Debt Service Rate			0.8118	0.7547	0.7727	0.7907	0.6916	
Total Municipal Tax Rate	**$0.000000**	**$0.000000**	**$4.436063**	**$4.177898**	**$3.872417**	**$3.791554**	**$3.401139**	
% Change from Prior Year				(5.82%)	(7.31%)	**(2.09%)**	**(10.30%)**	

MUNICIPAL LEVY & TAX RATES (continued)

Budget Year	2021	2022	2023	2024	2025	2026	2027	% Change 2021/27
Total Municipal Levy Verification								
General Fund Levy	7,329,535	7,599,664	7,851,070	8,053,566	8,077,145	8,271,470	8,460,904	15.44%
Debt Service Levy	1,851,221	1,865,064	1,758,307	1,772,250	2,012,293	2,187,590	2,155,630	16.44%
Total Municipal Levy	**9,180,756**	**9,464,728**	**9,609,377**	**9,825,816**	**10,089,438**	**10,459,060**	**10,616,534**	**15.64%**
TID Local Levy	599,677	598,917	556,505	531,893	476,962	532,010	540,352	(9.89%)
Total Levy	**9,780,433**	**10,063,645**	**10,165,882**	**10,357,709**	**10,566,400**	**10,991,070**	**11,156,886**	**14.07%**

FAIR MARKET ADJUSTED (EQUALIZED) TAX RATES

Equalized Tax Rate (TID in) - Winnebago Cty								
General Fund Rate	3.7557	3.7438	$3.435651	$3.140882	$2.958658	$2.853089	$2.728743	**(27.34%)**
Debt Service Rate	0.9486	0.9188	$0.769440	$0.691175	$0.737103	$0.754568	$0.695216	**(26.71%)**
Tax Rate prior to Local TID	***4.7043***	***4.6626***	***$4.205091***	***$3.832057***	***$3.695761***	***$3.607658***	***$3.423959***	**(27.22%)**
TID Local Rate	0.3073	0.2950	$0.243559	$0.207447	$0.174719	$0.183514	$0.174277	**(43.28%)**
Total Municipal Tax Rate	**$5.0116**	**$4.9576**	**$4.448651**	**$4.039505**	**$3.870480**	**$3.791172**	**$3.598236**	**(28.20%)**
% Change from Prior Year	(0.26%)	(1.08%)	(10.27%)	(9.20%)	(4.18%)	**(2.05%)**	**(5.09%)**	
Equalized Tax Rate (TID out) - Winnebago Cty								
General Fund Rate	4.0011	3.9807	3.6351	3.3113	3.0985	2.9983	2.8683	**(28.31%)**
Debt Service Rate	1.0105	0.9769	0.8141	0.7287	0.7719	0.7930	0.7308	**(27.69%)**
Total Municipal Tax Rate	**$5.0116**	**$4.9576**	**$4.4492**	**$4.0400**	**$3.8705**	**$3.7912**	**$3.5991**	**(28.18%)**
% Change from Prior Year	(0.26%)	(1.08%)	(10.25%)	(9.20%)	(4.20%)	**(2.05%)**	**(5.07%)**	
Equalized Tax Rate (TID out) - Outagamie Cty								
General Fund Rate			3.6243	1.2223	0.0000	6.1510	2.8633	**#DIV/0!**
Debt Service Rate			0.8118	0.2695	0.0000	1.6206	0.7309	**#DIV/0!**
Total Municipal Tax Rate	**$0.0000**	**$0.0000**	**$4.4361**	**$1.4918**	**$0.0000**	**$7.7716**	**$3.5942**	**#DIV/0!**
% Change from Prior Year				(66.37%)	(100.00%)	**#DIV/0!**	**(53.75%)**	



Per Capita Equalized Value, Assessed Value, and Municipal Levy

	2021	2022	2023	2024	2025	2026	2027	% Change 2021/27
Population	19,090	19,239	19,113	19,285	19,331	19,538	19,612	**2.74%**
% Change from Prior Year	0.03%	0.78%	(0.65%)	0.90%	0.24%	**1.07%**	**0.38%**	
Per Capita Equalized Value	$ 102,229.39	$ 105,511.95	$ 119,560.59	$ 132,968.64	$ 141,218.04	$ 148,380.85	$ 158,098.94	**54.65%**
% Change from Prior Year	7.17%	3.21%	13.31%	11.21%	6.20%	**5.07%**	**6.55%**	
Per Capita Assessed Value	$ 102,280.98	$ 105,875.40	$ 119,608.90	$ 128,232.07	$ 141,708.67	$ 148,348.32	$ 157,167.05	**53.66%**
% Change from Prior Year	11.58%	3.51%	12.97%	7.21%	10.51%	**4.69%**	**5.94%**	
Per Capita Municipal Levy	$ 480.92	$ 491.96	$ 502.77	$ 509.51	$ 521.93	$ 535.32	$ 541.33	**12.56%**
% Change from Prior Year	3.99%	2.29%	2.20%	1.34%	2.44%	**2.57%**	**1.12%**	

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

	2021	2022	2023	2024	2025	2026	2027	% Change 2021/27
$200,000	$ 1,001.81	$ 988.12	$ 889.37	$ 837.68	$ 771.45	$ 758.42	$ 723.92	**(27.74%)**
$225,000	$ 1,127.04	$ 1,111.63	$ 1,000.54	$ 942.39	$ 867.88	$ 853.22	$ 814.41	**(27.74%)**
$250,000	$ 1,252.27	$ 1,235.14	$ 1,111.71	$ 1,047.10	$ 964.31	$ 948.02	$ 904.89	**(27.74%)**
$350,000	$ 1,753.18	$ 1,729.20	$ 1,556.40	$ 1,465.94	$ 1,350.03	$ 1,327.23	$ 1,266.85	**(27.74%)**
$500,000	$ 2,504.54	$ 2,470.29	$ 2,223.43	$ 2,094.20	$ 1,928.62	$ 1,896.04	$ 1,809.79	**(27.74%)**
$1,000,000	$ 5,009.07	$ 4,940.58	$ 4,446.85	$ 4,188.39	$ 3,857.24	$ 3,792.08	$ 3,619.58	**(27.74%)**
% Change from Prior Year	(4.20%)	(1.37%)	(9.99%)	(5.81%)	(7.91%)	(1.69%)	(4.55%)	

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

	2021	2022	2023	2024	2025	2026	2027	% Change 2021/27
$200,000	$ 1,002.32	$ 991.52	$ 889.73	$ 807.90	$ 774.10	$ 758.23	$ 719.65	**(28.20%)**
$225,000	$ 1,127.61	$ 1,115.46	$ 1,000.95	$ 908.89	$ 870.86	$ 853.01	$ 809.60	**(28.20%)**
$250,000	$ 1,252.90	$ 1,239.40	$ 1,112.16	$ 1,009.88	$ 967.62	$ 947.79	$ 899.56	**(28.20%)**
$350,000	$ 1,754.06	$ 1,735.16	$ 1,557.03	$ 1,413.83	$ 1,354.67	$ 1,326.91	$ 1,259.38	**(28.20%)**
$500,000	$ 2,505.80	$ 2,478.80	$ 2,224.33	$ 2,019.75	$ 1,935.24	$ 1,895.59	$ 1,799.12	**(28.20%)**
$1,000,000	$ 5,011.60	$ 4,957.60	$ 4,448.65	$ 4,039.50	$ 3,870.48	$ 3,791.17	$ 3,598.24	**(28.20%)**
% Change from Prior Year	(0.26%)	(1.08%)	(10.27%)	(9.20%)	(4.18%)	(2.05%)	(5.09%)	

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

	2021	2022	2023	2024	2025	2026	2027	% Change 2021/27
assessed value	$ 200,000	$ 211,000	$ 246,500	$ 272,900	$ 299,900	$ 324,200	$ 342,100	**71.05%**
municipal tax	$ 1,001.81	$ 1,042.46	$ 1,096.15	$ 1,143.01	$ 1,156.79	$ 1,229.39	$ 1,238.26	**23.60%**
assessed value	$ 250,000	$ 263,800	$ 308,200	$ 341,200	$ 374,900	$ 405,200	$ 427,500	**71.00%**
municipal tax	$ 1,252.27	$ 1,303.32	$ 1,370.52	$ 1,429.08	$ 1,446.08	$ 1,536.55	$ 1,547.37	**23.57%**
assessed value	$ 350,000	$ 369,300	$ 431,500	$ 477,700	$ 524,900	$ 567,400	$ 598,600	**71.03%**
municipal tax	$ 1,753.18	$ 1,824.56	$ 1,918.82	$ 2,000.80	$ 2,024.66	$ 2,151.62	$ 2,166.68	**23.59%**

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 a seven-year averaged rate of change for 2027 estimate.

Estimate

VILLAGE OF FOX CROSSING REVENUE SUMMARY
ALL FUNDS

REVENUES

FUND	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 YTD 6/30/2026	2026 PROJ	2027 BUDGET	% Change 2026/27	$ Change 2026/27
General Fund (101)	13,480,677	13,967,249	14,599,743	16,242,985	7,815,148	14,752,696	15,872,692	(2.28%)	(370,292)
SRF: Garbage/Recycling (201)	1,481,090	1,569,289	1,574,437	1,786,095	1,481,414	1,605,310	1,667,089	(6.66%)	(119,006)
SRF: Per Capita Grant (204)	17,260	19,043	22,486	19,200	-	22,400	22,486	17.11%	3,286
SRF: Donations (205)	322,351	219,487	376,039	149,100	114,410	354,268	219,600	47.28%	70,500
SRF: TIF #1 (211)	527,751	422,648	430,496	453,777	456,772	460,278	451,827	(0.43%)	(1,950)
SRF: TIF #2 (212)	436,424	367,227	169,572	226,000	229,080	240,000	241,663	6.93%	15,663
SRF: TIF #3 (213)	1,137,901	1,206,319	1,113,519	907,690	912,264	964,392	925,863	2.00%	18,173
SRF: TIF #4 (214)	6,083	8,005	5,060	5,210	5,306	5,570	5,353	2.74%	143
SRF: TIF #5 (215)	69	1,838	104,301	110,870	111,687	112,621	209,587	89.04%	98,717
Debt Service Fund (301)	1,886,547	2,059,660	2,372,804	2,598,195	2,276,932	2,395,540	2,648,408	1.93%	50,213
Debt Service Fund-TIF #1 (311)	33,382	37,450	41,980	40,425	40,221	40,265	39,375	(2.60%)	(1,050)
Debt Service Fund-TIF #2 (312)	17,827	91,989	247,140	244,150	246,711	244,383	242,475	(0.69%)	(1,675)
Debt Service Fund-TIF #3 (313)	5,644	17,622	18,440	200,525	202,337	202,835	194,975	(2.77%)	(5,550)
Debt Service Fund-TIF #5 (315)			44,434	68,500	25,497	25,862	97,750	42.70%	29,250
Capital Projects Fund (401)	2,562,208	3,025,640	2,626,566	4,237,100	97,464	2,449,388	2,875,000	(32.15%)	(1,362,100)
Equipment Replacement Fund (402)	1,687,460	1,584,629	1,552,146	2,011,411	221,805	1,503,457	1,463,788	(27.23%)	(547,623)
CPF: Grants (410)	-	-	-	-	-	-	-	0.00%	-
CPF: TIF #1 (411)	-	-	-	-	-	-	-	0.00%	-
CPF: TIF #2 (412)	-	-	-	-	-	-	-	0.00%	-
CPF: TIF #3 (413)	-	-	-	-	-	-	-	0.00%	-
CPF: TIF #5 (415)			1,595,210	67,500	2,844	4,750	1,500	(97.78%)	(66,000)
Water Utility (611)	6,889,400	10,671,998	6,748,020	8,206,622	2,238,481	9,088,418	11,879,901	44.76%	3,673,279
Sewer Utility (612)	5,925,925	5,893,554	5,469,551	5,398,334	1,936,724	6,021,957	6,741,350	24.88%	1,343,016
Stormwater Utility (613)	3,187,121	4,654,884	3,796,598	5,455,215	1,155,464	4,179,782	3,952,214	(27.55%)	(1,503,001)
GRAND TOTAL BUDGET	**39,605,120**	**45,818,530**	**42,908,542**	**48,428,904**	**19,570,561**	**44,674,172**	**49,752,896**	**2.73%**	**1,323,993**

VILLAGE OF FOX CROSSING EXPENDITURE SUMMARY
ALL FUNDS

EXPENDITURES

FUND	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 YTD 6/30/2026	2026 PROJ	2027 BUDGET	% Change 2026/27	$ Change 2026/27
General Fund (101)	13,742,283	13,819,971	14,562,670	16,242,985	6,522,086	15,373,278	15,872,692	(2.28%)	(370,293)
SRF: Garbage/Recycling (201)	1,261,485	1,615,159	1,435,409	1,786,095	782,230	1,679,389	1,660,712	(7.02%)	(125,383)
SRF: Per Capita Grant (204)	17,260	19,043	22,486	19,200	-	22,400	22,486	17.11%	3,286
SRF: Donations (205)	154,407	12,627	198,477	164,744	17,940	247,042	135,950	(17.48%)	(28,794)
SRF: TIF #1 (211)	525,707	424,660	398,173	418,828	150	418,824	367,822	(12.18%)	(51,006)
SRF: TIF #2 (212)	181,222	182,961	136,178	146,975	150	147,046	142,684	(2.92%)	(4,291)
SRF: TIF #3 (213)	722,506	734,028	581,993	628,582	8,635	623,503	618,102	(1.67%)	(10,480)
SRF: TIF #4 (214)	379	398	474	610	150	481	510	(16.39%)	(100)
SRF: TIF #5 (215)	7,514	9,033	101,159	127,076	150	133,666	196,167	54.37%	69,091
Debt Service Fund (301)	1,973,505	2,031,563	2,378,891	2,598,195	2,376,317	2,597,963	2,648,408	1.93%	50,213
Debt Service Fund-TIF #1 (311)	43,425	37,450	41,475	40,425	37,975	40,425	39,375	(2.60%)	(1,050)
Debt Service Fund-TIF #2 (312)	286,100	251,200	245,675	244,150	233,725	244,150	242,475	(0.69%)	(1,675)
Debt Service Fund-TIF #3 (313)	18,300	18,300	18,300	200,525	194,150	200,525	194,975	(2.77%)	(5,550)
Debt Service Fund-TIF #5 (315)			-	68,500	34,250	68,500	68,500	0.00%	-
Capital Projects Fund (401)	2,019,983	4,610,366	3,486,172	4,237,100	522,127	4,085,080	2,875,000	(32.15%)	(1,362,100)
Equipment Replacement Fund (402)	1,175,036	927,172	1,219,814	1,546,882	359,924	1,439,956	1,117,809	(27.74%)	(429,073)
CPF: Grants (410)	-	-	-	-	-	-	-	0.00%	-
CPF: TIF #1 (411)	-	-	-	-	-	-	-	0.00%	-
CPF: TIF #2 (412)	-	-	-	-	-	-	-	0.00%	-
CPF: TIF #3 (413)	-	-	-	-	-	-	-	0.00%	-
CPF: TIF #5 (415)			1,434,573	67,500	10,246	10,246	156,500	131.85%	89,000
Water Utility (611)	6,298,532	6,405,945	6,207,468	8,206,622	2,830,024	7,933,834	11,868,556	44.62%	3,661,934
Sewer Utility (612)	4,666,121	4,405,600	4,668,834	5,397,886	1,663,652	4,784,486	6,734,160	24.76%	1,336,274
Stormwater Utility (613)	1,523,512	1,857,294	1,945,362	5,442,096	708,368	4,110,602	3,931,623	(27.76%)	(1,510,473)
GRAND TOTAL BUDGET	**34,617,277**	**37,362,769**	**39,083,583**	**47,584,976**	**16,302,249**	**44,161,395**	**48,894,506**	**2.75%**	**1,309,530**

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.

REVENUE SUMMARY (General & Debt Funds)

	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 YTD 6/30/2026	2026 PROJ	2027 BUDGET	% Change 2026/27
MUNICIPAL LEVY - General Fund	7,846,554	8,047,835	8,076,972	8,271,470	6,060,736	8,270,000	8,460,904	2.29%
OTHER TAXES	696,611	718,584	737,007	756,600	42,729	744,538	756,600	0.00%
SPECIAL ASSESSMENTS	20,702	13,522	13,313	13,500	12,311	12,311	13,000	(3.70%)
INTERGOVERNMENTAL REVENUES	1,937,727	2,460,991	2,716,069	2,822,591	931,731	2,774,541	2,796,508	(0.92%)
LICENSES, PERMITS, AND FEES	483,913	476,777	545,966	561,895	220,544	483,136	572,750	1.93%
FINES AND FORFEITURES	144,499	212,884	246,982	217,000	138,355	233,200	233,200	7.47%
PUBLIC CHARGES FOR SERVICES	350,400	358,701	364,861	353,474	216,753	347,770	359,724	1.77%
MISCELLANEOUS REVENUE	705,954	774,959	696,749	504,050	190,871	448,156	354,300	(29.71%)
INTERGOVT CHARGES/TRANSFERS	1,294,317	902,995	1,201,824	1,523,610	1,118	1,439,044	1,362,733	(10.56%)
BUDGETED USE OF FUND BALANCE	0	0	0	1,218,795	0	0	962,973	(20.99%)
Subtotal General Fund Revenue	***13,480,677***	***13,967,249***	***14,599,743***	***16,242,985***	***7,815,148***	***14,752,696***	***15,872,692***	***(2.28%)***
MUNICIPAL LEVY - Debt Service Fund	1,758,307	1,772,250	2,012,293	2,187,590	2,187,590	2,187,590	2,155,630	(1.46%)
DEBT SERVICE REVENUE	128,240	287,410	360,511	410,605	89,342	207,950	492,778	20.01%
TOTAL REVENUES	**15,367,224**	**16,026,909**	**16,972,547**	**18,841,180**	**10,092,080**	**17,148,236**	**18,521,100**	**(1.70%)**

REVENUE AS PERCENT OF TOTAL (General & Debt Funds)

	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 YTD 6/30/2026	2026 PROJ	2027 BUDGET	% Change 2026/27
MUNICIPAL LEVY - General Fund	51.06%	50.21%	47.59%	43.90%	60.05%	48.23%	45.68%	4.06%
OTHER TAXES	4.53%	4.48%	4.34%	4.02%	0.42%	4.34%	4.09%	1.73%
SPECIAL ASSESSMENTS	0.13%	0.08%	0.08%	0.07%	0.12%	0.07%	0.07%	(2.04%)
INTERGOVERNMENTAL REVENUES	12.61%	15.36%	16.00%	14.98%	9.23%	16.18%	15.10%	0.79%
LICENSES, PERMITS, AND FEES	3.15%	2.97%	3.22%	2.98%	2.19%	2.82%	3.09%	3.69%
FINES AND FORFEITURES	0.94%	1.33%	1.46%	1.15%	1.37%	1.36%	1.26%	9.32%
PUBLIC CHARGES FOR SERVICES	2.28%	2.24%	2.15%	1.88%	2.15%	2.03%	1.94%	3.53%
MISCELLANEOUS REVENUE	4.59%	4.84%	4.11%	2.68%	1.89%	2.61%	1.91%	(28.49%)
INTERGOVT CHARGES/TRANSFERS	8.42%	5.63%	7.08%	8.09%	0.01%	8.39%	7.36%	(9.01%)
BUDGETED USE OF FUND BALANCE	0.00%	0.00%	0.00%	6.47%	0.00%	0.00%	5.20%	(19.62%)
Subtotal General Fund Revenue	***87.72%***	***87.15%***	***86.02%***	***86.21%***	***77.44%***	***86.03%***	***85.70%***	***(0.59%)***
MUNICIPAL LEVY - Debt Service Fund	11.44%	11.06%	11.86%	11.61%	21.68%	12.76%	11.64%	0.24%
DEBT SERVICE REVENUE	0.83%	1.79%	2.12%	2.18%	0.89%	1.21%	2.66%	22.09%
TOTAL REVENUES	**100%**	**100%**	**100%**	**100%**	**100%**	**100%**	**100%**	

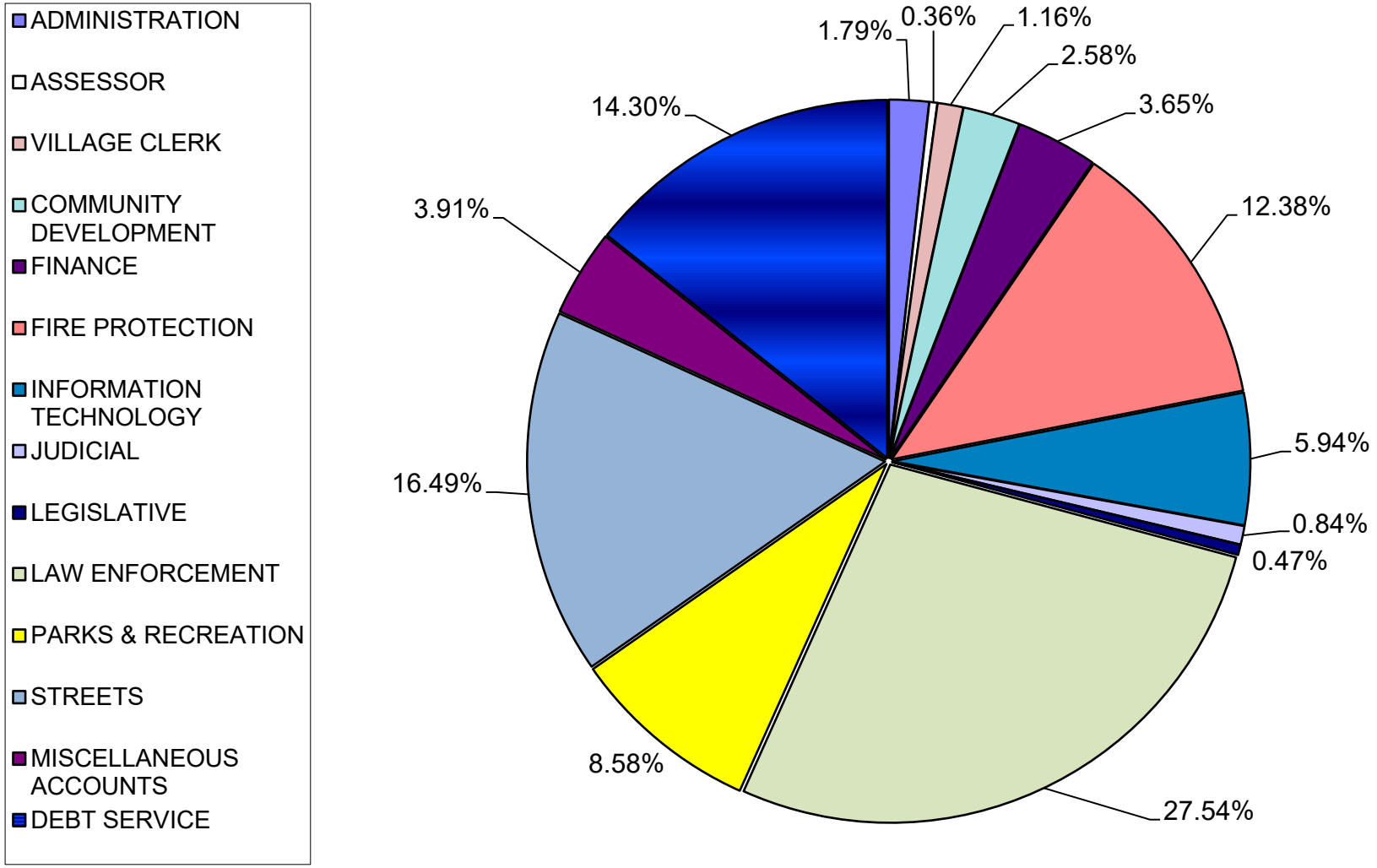
EXPENDITURES SUMMARY (General & Debt Funds)

	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 YTD 6/30/2026	2026 PROJ	2027 BUDGET	% Change 2026/27
ADMINISTRATION	278,362	268,976	266,403	331,465	131,899	316,940	332,125	0.20%
ASSESSOR	70,428	63,493	60,911	66,500	35,518	63,000	66,500	0.00%
VILLAGE CLERK	168,993	204,940	185,171	240,228	89,546	232,884	214,377	(10.76%)
COMMUNITY DEVELOPMENT	360,539	440,743	428,787	544,565	186,925	435,245	478,053	(12.21%)
FINANCE	465,571	544,416	626,698	669,465	411,621	648,037	675,905	0.96%
FIRE PROTECTION	1,957,691	2,013,975	2,157,469	2,300,405	864,164	2,209,481	2,293,685	(0.29%)
INFORMATION TECHNOLOGY	918,683	532,348	621,945	1,121,016	328,109	707,179	1,100,171	(1.86%)
JUDICIAL	115,394	136,951	145,732	149,195	67,278	152,500	155,224	4.04%
LEGISLATIVE	60,942	51,869	79,473	86,286	59,607	83,819	87,229	1.09%
LAW ENFORCEMENT	4,388,776	4,904,708	5,155,901	5,365,260	2,309,826	5,352,944	5,101,543	(4.92%)
PARKS & RECREATION	1,423,270	1,420,810	1,456,732	1,603,231	527,604	1,534,048	1,589,077	(0.88%)
STREETS	3,097,463	2,880,518	2,972,333	3,251,317	1,329,721	3,291,060	3,054,544	(6.05%)
MISCELLANEOUS ACCOUNTS	484,524	354,386	407,944	514,052	180,268	358,641	724,259	40.89%
Subtotal General Fund Expend.	***13,790,636***	***13,818,133***	***14,565,499***	***16,242,985***	***6,522,086***	***15,385,778***	***15,872,692***	***(2.28%)***
DEBT SERVICE	1,973,505	2,031,563	2,378,891	2,598,195	2,376,317	2,597,963	2,648,408	1.93%
TOTAL EXPENDITURES	**15,764,141**	**15,849,696**	**16,944,390**	**18,841,180**	**8,898,403**	**17,983,741**	**18,521,100**	**(1.70%)**

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

	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 YTD 6/30/2026	2026 PROJ	2027 BUDGET	% Change 2026/27
ADMINISTRATION	1.77%	1.70%	1.57%	1.76%	1.48%	1.76%	1.79%	1.93%
ASSESSOR	0.45%	0.40%	0.36%	0.35%	0.40%	0.35%	0.36%	1.73%
VILLAGE CLERK	1.07%	1.29%	1.09%	1.28%	1.01%	1.29%	1.16%	(9.22%)
COMMUNITY DEVELOPMENT	2.29%	2.78%	2.53%	2.89%	2.10%	2.42%	2.58%	(10.70%)
FINANCE	2.95%	3.43%	3.70%	3.55%	4.63%	3.60%	3.65%	2.71%
FIRE PROTECTION	12.42%	12.71%	12.73%	12.21%	9.71%	12.29%	12.38%	1.43%
INFORMATION TECHNOLOGY	5.83%	3.36%	3.67%	5.95%	3.69%	3.93%	5.94%	(0.16%)
JUDICIAL	0.73%	0.86%	0.86%	0.79%	0.76%	0.85%	0.84%	5.84%
LEGISLATIVE	0.39%	0.33%	0.47%	0.46%	0.67%	0.47%	0.47%	2.84%
LAW ENFORCEMENT	27.84%	30.95%	30.43%	28.48%	25.96%	29.77%	27.54%	(3.27%)
PARKS & RECREATION	9.03%	8.96%	8.60%	8.51%	5.93%	8.53%	8.58%	0.83%
STREETS	19.65%	18.17%	17.54%	17.26%	14.94%	18.30%	16.49%	(4.43%)
MISCELLANEOUS ACCOUNTS	3.07%	2.24%	2.41%	2.73%	2.03%	1.99%	3.91%	43.33%
Subtotal General Operating Expend.	***87.48%***	***87.18%***	***85.96%***	***86.21%***	***73.30%***	***85.55%***	***85.70%***	(0.59%)
DEBT SERVICE	12.52%	12.82%	14.04%	13.79%	26.70%	14.45%	14.30%	3.69%
TOTAL EXPENDITURES	**100.00%**	**100.00%**	**100.00%**	**100.00%**	**100.00%**	**100.00%**	**100.00%**	

2027 Budget
Program Expenditures as % of All



PROGRAM REVENUE (General & Debt Funds)

	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 YTD 6/30/2026	2026 PROJ	2027 BUDGET	% Change 2026/27
ADMINISTRATION	0	0	0	0	0	0	0	#DIV/0!
ASSESSOR	5,030	4,118	3,892	5,000	1,936	3,833	5,000	0.00%
VILLAGE CLERK	28,176	33,196	37,124	75,195	30,120	34,661	45,222	(39.86%)
COMMUNITY DEVELOPMENT	261,482	266,120	346,269	450,025	141,398	281,759	403,711	(10.29%)
FINANCE	640,217	706,584	615,235	513,850	169,409	420,739	364,850	(29.00%)
FIRE PROTECTION	180,059	146,040	183,976	238,281	147,587	164,828	198,596	(16.65%)
INFORMATION TECHNOLOGY	408,339	1,014	1,064	499,780	1,118	71,118	466,165	(6.73%)
JUDICIAL	41,435	64,206	73,538	65,000	37,757	71,200	71,200	9.54%
LEGISLATIVE	0	0	0	32,538	0	0	33,421	2.71%
LAW ENFORCEMENT	270,301	305,919	320,705	578,434	174,068	315,680	368,571	(36.28%)
PARKS & RECREATION	309,678	303,407	267,041	398,025	132,321	227,899	380,784	(4.33%)
STREETS	1,805,138	1,926,263	2,137,771	2,409,053	513,231	2,413,585	2,333,748	(3.13%)
MISCELLANEOUS ACCOUNTS	136,113	102,013	151,589	296,695	0	122,500	342,294	15.37%
Subtotal General Fund Program Rev	***4,085,968***	***3,858,880***	***4,138,203***	***5,561,876***	***1,348,945***	***4,127,802***	***5,013,562***	**(9.86%)**
DEBT SERVICE	128,240	287,410	360,511	410,605	89,342	207,950	492,778	20.01%
TOTAL	**4,214,208**	**4,146,290**	**4,498,714**	**5,972,481**	**1,438,287**	**4,335,752**	**5,506,340**	**(7.80%)**

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

	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 YTD 6/30/2026	2026 PROJ	2027 BUDGET	% Change 2026/27
ADMINISTRATION	47,015	54,817	60,101	74,845	8,270	70,234	73,333	(2.02%)
ASSESSOR	11,046	12,101	12,864	13,887	2,106	13,111	13,579	(2.21%)
VILLAGE CLERK	23,784	35,001	33,399	37,264	3,726	43,926	37,349	0.23%
COMMUNITY DEVELOPMENT	16,731	35,588	18,616	21,347	2,855	34,012	16,415	(23.11%)
FINANCE	(29,498)	(33,050)	2,586	35,138	15,187	50,369	68,681	95.46%
FIRE PROTECTION	300,242	380,685	445,220	465,628	44,929	453,095	462,596	(0.65%)
INFORMATION TECHNOLOGY	86,197	108,286	140,071	140,275	20,502	140,951	139,989	(0.20%)
JUDICIAL	12,492	14,825	16,287	19,011	1,851	18,016	18,552	(2.41%)
LEGISLATIVE	10,293	10,571	17,929	12,136	3,737	18,574	11,881	(2.11%)
LAW ENFORCEMENT	695,610	937,233	1,090,820	1,080,865	133,912	1,116,258	1,045,040	(3.31%)
PARKS & RECREATION	188,086	227,727	268,394	272,136	24,784	289,443	266,791	(1.96%)
STREETS	218,274	194,477	188,277	190,183	51,194	194,448	159,152	(16.32%)
MISCELLANEOUS ACCOUNTS	14,573	82,271	58,643	49,729	92,414	(87,612)	84,868	70.66%
Subtotal General Undesignated Rev	***1,594,845***	***2,060,533***	***2,353,207***	***2,412,444***	***405,467***	***2,354,827***	***2,398,226***	***(0.59%)***
DEBT SERVICE	0	0	0	0	0	0	0	#DIV/0!
TOTAL	**1,594,845**	**2,060,533**	**2,353,207**	**2,412,444**	**405,467**	**2,354,827**	**2,398,226**	**(0.59%)**

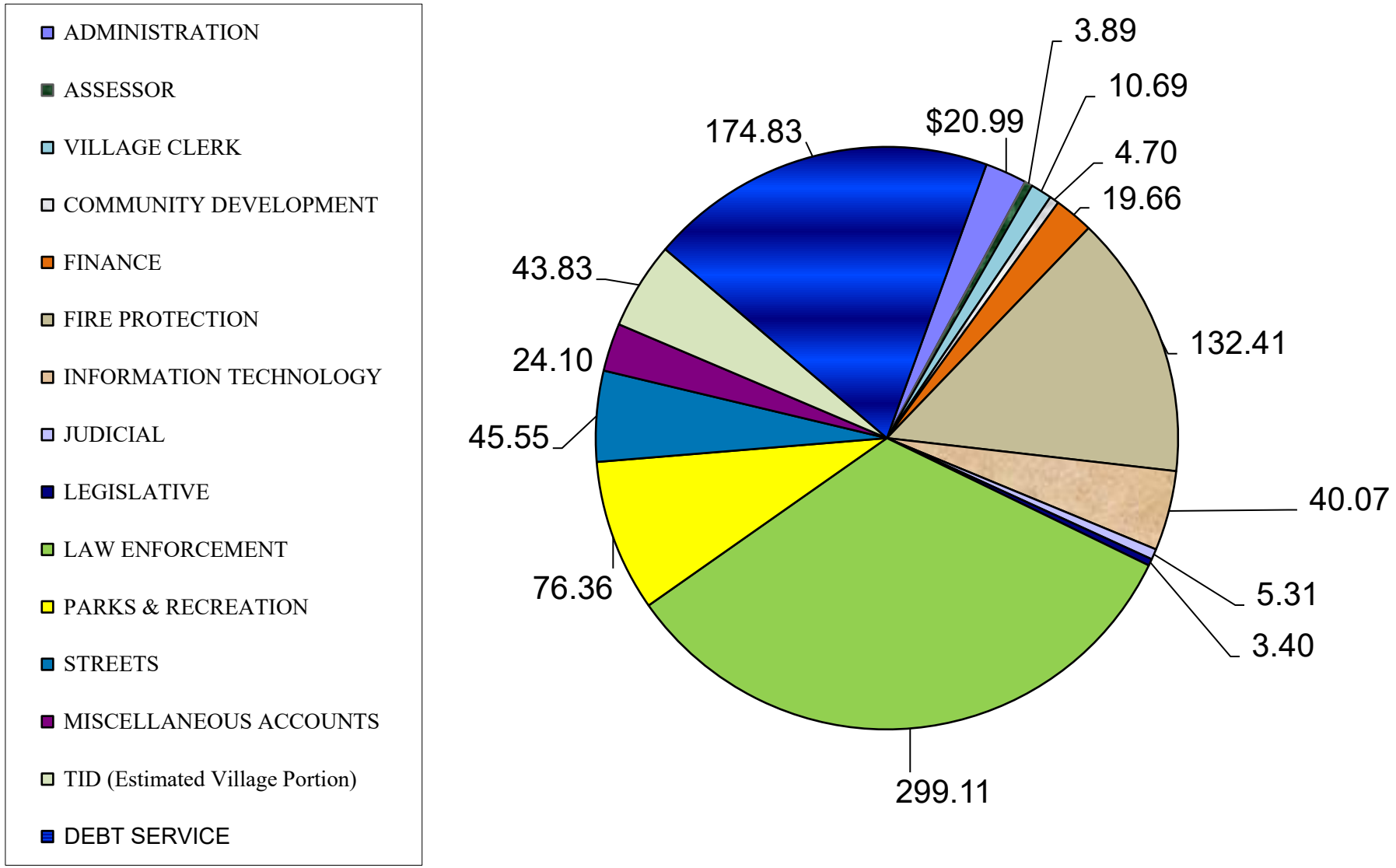
LEVY TO BALANCE BY PROGRAM (General & Debt Funds)

	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 YTD 6/30/2026	2026 PROJ	2027 BUDGET	% Change 2026/27
ADMINISTRATION	231,347	214,159	206,302	256,620	123,629	246,706	258,792	0.85%
ASSESSOR	54,352	47,275	44,156	47,613	31,476	46,055	47,921	0.65%
VILLAGE CLERK	117,033	136,742	114,648	127,769	55,700	154,297	131,806	3.16%
COMMUNITY DEVELOPMENT	82,326	139,035	63,902	73,193	42,672	119,473	57,927	(20.86%)
FINANCE	(145,148)	(129,118)	8,877	120,477	227,025	176,929	242,374	101.18%
FIRE PROTECTION	1,477,390	1,487,250	1,528,273	1,596,496	671,648	1,591,558	1,632,493	2.25%
INFORMATION TECHNOLOGY	424,147	423,049	480,810	480,961	306,489	495,110	494,017	2.71%
JUDICIAL	61,467	57,919	55,907	65,184	27,670	63,284	65,472	0.44%
LEGISLATIVE	50,649	41,298	61,544	41,612	55,870	65,245	41,927	0.76%
LAW ENFORCEMENT	3,422,865	3,661,556	3,744,376	3,705,961	2,001,846	3,921,006	3,687,931	(0.49%)
PARKS & RECREATION	925,506	889,676	921,297	933,070	370,499	1,016,706	941,502	0.90%
STREETS	1,074,051	759,778	646,285	652,081	765,296	683,027	561,644	(13.87%)
MISCELLANEOUS ACCOUNTS	70,568	319,217	200,596	170,433	1,380,916	(309,396)	297,097	74.32%
Subtotal General Operating Levy	***7,846,554***	***8,047,835***	***8,076,972***	***8,271,470***	***6,060,736***	***8,270,000***	***8,460,904***	***2.29%***
DEBT SERVICE	1,758,307	1,772,250	2,012,293	2,187,590	2,187,590	2,187,590	2,155,630	(1.46%)
TOTAL	**9,604,861**	**9,820,085**	**10,089,265**	**10,459,060**	**8,248,326**	**10,457,590**	**10,616,534**	**1.51%**

Village Tax on a $250,000 Property (TID in)

DEPARTMENT	2025 BUDGET		2026 BUDGET			2027 BUDGET		
ADMINISTRATION	$ 249,527	**$ 22.77**	$ 256,620	2.33%	**$ 22.13**	$ 258,792	2.32%	**$ 20.99**
ASSESSOR	47,724	**4.36**	47,613	0.43%	**4.11**	47,921	0.43%	**3.89**
VILLAGE CLERK	123,668	**11.29**	127,769	1.16%	**11.02**	131,806	1.18%	**10.69**
COMMUNITY DEVELOPMENT	64,197	**5.86**	73,193	0.67%	**6.31**	57,927	0.52%	**4.70**
FINANCE	240,943	**21.99**	120,477	1.10%	**10.39**	242,374	2.17%	**19.66**
FIRE PROTECTION	1,553,685	**141.79**	1,596,496	14.53%	**137.70**	1,632,493	14.63%	**132.41**
INFORMATION TECHNOLOGY	466,051	**42.53**	480,961	4.38%	**41.48**	494,017	4.43%	**40.07**
JUDICIAL	66,544	**6.07**	65,184	0.59%	**5.62**	65,472	0.59%	**5.31**
LEGISLATIVE	40,768	**3.72**	41,612	0.38%	**3.59**	41,927	0.38%	**3.40**
LAW ENFORCEMENT	3,561,316	**325.01**	3,705,961	33.72%	**319.65**	3,687,931	33.06%	**299.11**
PARKS & RECREATION	875,548	**79.90**	933,070	8.49%	**80.48**	941,502	8.44%	**76.36**
STREETS	638,797	**58.30**	652,081	5.93%	**56.24**	561,644	5.03%	**45.55**
MISCELLANEOUS ACCOUNTS	148,376	**13.54**	170,433	1.55%	**14.70**	297,097	2.66%	**24.10**
TID (Estimated Village Portion)	476,962	**43.53**	532,010	4.84%	**45.89**	540,352	4.84%	**43.83**
DEBT SERVICE	2,012,293	**183.65**	2,187,590	19.90%	**188.69**	2,155,630	19.32%	**174.83**
TOTAL	**10,566,400**	**$964.31**	**10,991,070**	**100.00%**	**$948.02**	**11,156,886**		**$904.89**

Village Tax on a $250,000 Property (TID in)



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.

2026 Program Accomplishments:

1 In 2026, the Village was able to maintain its level of service without the need to exceed the State-mandated levy limit placed on the budgets of municipal
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.
4 The most significant accomplishment of 2026 came not only from the Administration Department, but from the entire Village staff. The Village's response to the July 27, 2026 EF-3 Tornado that tore through Appleton, Menasha, Neenah, and Fox Crossing severely tested the ability of the Village staff to respond to the emergency needs of the community. Fortunately, the staff responded with bravery, quickness, and steadfastness. This was an amazing accomplishment and tribute to the Village staff.

2027 Program Goals & Objectives:

1 Implement and administer the 2027 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.
5 Work with Fire, and Recreation Departments to rebuild fire station #41 and community center at the Valley Road property.
6 Work with Police Department and Park and Recreation Departments to plan and potentially build a new police station with community center rooms.

REVENUES:

ACCOUNT NUMBER	ACCOUNT	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 YTD 06/30/26	2026 PROJ	2027 BUDGET	% Change 2026/27
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%
101-5100-492.09-00	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%**
	Undesignated Rev. to Balance	***47,015***	***54,817***	***60,101***	***74,845***	***8,270***	***70,234***	***73,333***	***(2.02%)***
	LEVY to Balance	***231,347***	***214,159***	***206,302***	***256,620***	***123,629***	***246,706***	***258,792***	***0.85%***
	TOTAL REVENUE:	**278,362**	**268,976**	**266,403**	**331,465**	**131,899**	**316,940**	**332,125**	***0.20%***

EXPENDITURES:

ACCOUNT NUMBER	ACCOUNT	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 YTD 06/30/26	2026 PROJ	2027 BUDGET	% Change 2026/27
101-5100-522.02-15	LEGAL COUNSEL - General	41,909	30,993	38,683	55,000	25,168	60,000	55,000	0.00%
101-5100-523.02-15	LEGAL COUNSEL - Labor	5,355	3,071	3,869	15,000	1,571	4,000	15,000	0.00%
	LEGAL-GENERAL	**47,264**	**34,063**	**42,552**	**70,000**	**26,739**	**64,000**	**70,000**	***0.00%***

EXPENDITURES:

ACCOUNT NUMBER	ACCOUNT	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 YTD 06/30/26	2026 PROJ	2027 BUDGET	% Change 2026/27
101-5100-530.01-10	SALARIED	130,002	136,854	132,383	148,576	66,629	148,595	148,595	0.01%
101-5100-530.01-20	HOURLY/NON-REPRESENTED	10,587	11,777	11,048	12,804	5,520	12,314	12,313	(3.83%)
101-5100-530.01-21	HOURLY OT/NON-REPR	52	371	69	0	97	97	0	0.00%
101-5100-530.01-22	HOURLY/NON-REPR./P.T.	0	0	0	0	0	0	0	0.00%
101-5100-530.01-31	FICA	10,428	11,008	11,197	12,068	5,319	11,911	11,877	(1.58%)
101-5100-530.01-32	WI RETIREMENT	9,584	10,285	9,993	11,619	5,202	11,592	11,666	0.40%
101-5100-530.01-51	MEDICAL INSURANCE	22,802	27,088	28,919	29,921	13,210	29,870	31,131	4.04%
101-5100-530.01-52	DENTAL INSURANCE	1,217	1,356	1,340	1,357	600	1,357	1,406	3.61%
101-5100-530.01-53	GROUP LIFE/DISAB INS	995	1,021	1,040	1,053	453	1,061	1,070	1.61%
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	286	88	0	0	0	0	0.00%
101-5100-600.02-12	EMPLOYEE ASSISTANCE PROG	4,220	4,456	4,485	4,700	4,485	4,485	4,700	0.00%
101-5100-530.02-17	EQUIP RENTAL/CONTRACTED	2,317	2,673	0	0	0	0	0	0.00%
101-5100-530.02-40	REPAIR/MAINT SERV/OTHER	1,338	2,265	1,167	2,220	878	1,600	2,220	0.00%

EXPENDITURES: (cont.)

ACCOUNT NUMBER	ACCOUNT	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 YTD 06/30/26	2026 PROJ	2027 BUDGET	% Change 2026/27
101-5100-530.03-10	OFFICE EQ/SUPPLIES & EXP	145	671	40	540	333	500	540	0.00%
101-5100-530.03-20	SUBSCRIPTIONS & DUES	1,625	1,540	1,498	2,149	1,360	2,000	2,149	0.00%
101-5100-530.03-30	MILEAGE/MEALS/LODGING	324	431	319	2,210	300	500	2,210	0.00%
101-5100-530.03-35	TRAINING	310	265	1,424	1,990	150	500	1,990	0.00%
101-5100-530.03-41	POSTAGE	9	21	46	35	0	35	35	0.00%
101-5100-530.03-43	EMPLOYEE RECOGNITION	1,857	2,500	2,591	2,800	441	2,800	2,800	0.00%
101-5100-530.03-97	RISK MANAGEMENT	1,827	3,113	2,541	6,900	108	3,500	6,900	0.00%
101-5100-600.03-13	NEWSLETTER/Printing	7,839	6,600	4,531	6,800	0	6,500	6,800	0.00%
101-5100-600.03-98	PERSONNEL RECRUITMENT	1,040	2,271	1,067	1,350	75	1,350	1,350	0.00%
101-5100-530.09-42	TRANSFER TO REPLACEMENT FUND-402	22,580	8,065	8,065	12,373	0	12,373	12,373	0.00%
	ADMINISTRATION	**231,098**	**234,913**	**223,851**	**261,465**	**105,160**	**252,940**	**262,125**	***0.25%***
	TOTAL EXPENDITURES	**278,362**	**268,976**	**266,403**	**331,465**	**131,899**	**316,940**	**332,125**	***0.20%***

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 12/31/27.

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	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 YTD 06/30/26	2026 PROJ	2027 BUDGET	% Change 2026/27
101-5100-461.03-00	REAL ESTATE INQUIRY FEES	5,030	4,118	3,892	5,000	1,936	3,833	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)	**5,030**	**4,118**	**3,892**	**5,000**	**1,936**	**3,833**	**5,000**	***0.00%***
	Undesignated Rev. to Balance	***11,046***	***12,101***	***12,864***	***13,887***	***2,106***	***13,111***	***13,579***	***(2.21%)***
	LEVY to Balance	***54,352***	***47,275***	***44,156***	***47,613***	***31,476***	***46,055***	***47,921***	***0.65%***
	TOTAL REVENUE:	**70,428**	**63,493**	**60,911**	**66,500**	**35,518**	**63,000**	**66,500**	***0.00%***

EXPENDITURES:

ACCOUNT NUMBER	ACCOUNT	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 YTD 06/30/26	2026 PROJ	2027 BUDGET	% Change 2026/27
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	70,428	63,493	60,911	66,500	35,518	63,000	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	**70,428**	**63,493**	**60,911**	**66,500**	**35,518**	**63,000**	**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 4 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

2026 Program Accomplishments:

1 Clerk maintained election administration certification through training offered by the WI Elections Commission and WMCA, and ensured chief inspectors and election inspectors met all required state certification standards.

2 Clerk and Deputy Clerk completed additional continuing education, attended District meetings, participated in the WMCA Clerk's Conference, and completed multiple professional webinars. The Deputy Clerk also attended UWGB Gubernatorial Training and successfully completed Year One of the UWGB Clerk and Treasurers Institute.

3 Clerk maintained Certification as Wisconsin Certified Municipal Clerks (WCMC) and 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 and scanned them for permanent retention.

6 Assembled electronic Board meeting packets and prepared signed minutes and correspondence for permanent retention, ensuring accessibility for employees, residents, and media.

7 Continued imaging Clerk's Office files including legal agreements, public records, and other key 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 Researched and drafted several ordinance updates, including regulations related to cigarettes, tobacco and vape products, alcohol licensing, mechanical amusement devices, and massage therapy.

10 Maintained and updated both the Village's Fines and Penalties document and the Village's Fee Schedule to ensure accuracy and compliance.

11 Handled the aftermath of the tornado, including the loss of a polling location. Maintained consistent communication with the WEC, voters, and local media regarding all changes. Coordinated and organized the combined polling site at the Community Center and the Pentecostals of the Fox Cities.

12 Conducted the April, August, and November elections and maintained communication with media, candidates, political parties, and residents to answer questions regarding election processes, security, and general procedures.

13 Recruited many new election inspectors and trained new Chief Inspectors while navigating through the 2026 Elections

14 Worked with numerous residents throughout the Board of Review process, answering questions, coordinating with Accurate, scheduling appointments, and preparing documentation and training materials.

15 Maintained Central Count operations for processing absentee ballots at an off-site location and coordinated with the Village Fire Department to use the Fire Training Room.

16 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.

17 Continued to work with General Code forwarding all newly adopted ordinances to codify and continually researching other municipalities codes to improve the Village municipal code.

18 Processed WI Elections Commission postcards sent to voters who had not voted in four years or may have moved (ERIC voters), updated voter records in WisVote, and purged outdated registration cards.

19 Processed all bar operator renewal license applications, coordinated payments with the Finance Department, took photos, maintained records, mailed badges, and prepared resolutions for Village Board meetings.

2026 Program Accomplishments (cont.):

20 Worked with IT to update the photo ID badge program for the creation of all badges (election workers, retired officers, bar operator licenses, Village employees,

21 Maintained updated tracking system for poll workers (including contact information, elections worked, party affiliation, general notes, etc.)

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 of both the WCEF Committee and the Scholarship Committee within the WMCA.

24 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.

25 Processed all tax exempt properties, contacted property owners, receipted payments, submitted report to WI DOR.

26 Assisted in onboarding one new Village Board member, ordering all necessary nameplates/supplies, updating all directories, website, etc.

27 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

28 Compiled copies of approved minutes for all Village commissions/committees printed and maintained to comply with State Statute

29 Managed voting sessions at care facilities for each election in compliance with state statute, coordinating with facility directors, posting required notices, and educating Special Voting Deputies and voters. Additionally, conducted several voter registration drives and delivered voting-education presentations for residents at these facilities.

30 Replaced all Badger Books for all four polling places and for Central Count. Updated each device and reorganized the storage bins to improve organization and ensure safe keeping.

31 Revamped all license applications to improve consistency and readability. Developed new applications, checklists, and internal forms including the Alcohol Supplemental Questionnaire, New Applicant Checklist, and the Clerk’s Office Internal Checklist to ensure completeness, accuracy, and well-organized files.

32 Replaced multiple Badger Books with newer models to replace broken or not functioning books. Complete inventory, relabeling, pairing and coordinating with old models, etc.

33 Completed in-person Board of Review training with all Board of Review members.

34 Wrote detailed script for Board of Review Chairmain to reduce resident questions during BOR hearings and keep meeting moving along efficiently.

35 Created quick reference Chief and Poll Worker guides to use at polling places to answer common questions, give troubleshooting advice, etc.

36 Onboarded the Deputy Clerk, who completed all state-required election training and became familiar with office processes and procedures, including elections, licensing, Village Board meetings, record retention, and general administrative workflows.

37 Managed early in-person absentee voting at the Municipal Complex and ensured compliance regarding ballot drop box requirements.

2027 Program Goals & Objectives:

1 Complete additional education toward the Clerk’s WMCA advanced certification (WCPC) and IIMC advanced certification (MMC), and support the Deputy Clerk in completing WMCA certification (WCMC) and IIMC certification (CMC), ensuring both remain current on new laws and procedures related to elections, licensing, redistricting, etc.

2 Track required biennial training hours for election inspectors and chief inspectors in accordance with state statutes to ensure continued certification.

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 into the Laserfiche system for long-term retention and improved accessibility.

2027 Program Goals & Objectives (cont.):

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 polling location staff to prepare for upcoming elections, including reserving facilities, coordinating equipment delivery, and planning for voter flow and polling place layout.

8 Continue to act as contact and liaison between Fox Crossing and Appleton sealers who perform sealing services for the Village's Weights and Measures program

9 Transfer documents from the Clerk's Office public records cabinets into Laserfiche to reduce physical storage needs and improve retrieval efficiency for internal and public records requests.

10 Recycle and properly dispose of any broken or non-functioning Badger Books.

11 Reorganize the Clerk's storage room by installing new shelving and relocating the Badger Books from the vault to create additional space.

12 Use new software to streamline poll worker scheduling, organize worker information, document required training, and send automated alerts.

13 Transition all license applications to an online format, with the goal of digitizing future renewals to improve tracking, reduce postage costs, and enhance communication. Work with IT to integrate online licensing into the Village's website.

14 Develop an online training option for poll workers who are unable to attend in-person sessions.

15 Rewrite the Special Event Ordinance to clarify and resolve conflicting information currently contained within the ordinance.

16 Develop a Farmer's Market permit process and corresponding ordinance, modeled after best practices from other local municipalities.

17 Update and rewrite the election contingency plan to ensure accuracy and alignment with current procedures.

18 Update the Operator License ordinance to reflect current practices, clarify temporary operator requirements, and incorporate digital-submission standards.

19 Collaborate with the Human Resources Director to update and modernize the Village Public Records Policy and Ordinance.

20 Continue to maintain and organize the Village's records index and municipal vehicle titles, including reorganizing the Gallow building storage room and purging and relabeling the vault based on the updated index structure.

REVENUES:

ACCOUNT NUMBER	ACCOUNT	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 YTD 06/30/26	2026 PROJ	2027 BUDGET	% Change 2026/27
CLERK									
101-5100-440.01-01	LIQUOR & MALT BEV LIC	16,335	16,215	26,380	25,200	14,760	15,625	25,625	1.69%
101-5100-440.01-02	AMUSEMENT/SPECIAL EVENT LICENSE	1,650	1,700	2,100	1,675	1,650	1,650	1,650	(1.49%)
101-5100-440.01-03	CIGARETTE LICENSE	900	1,000	1,100	900	800	800	800	(11.11%)
101-5100-440.01-04	BAR OPERATORS LICENSE	3,439	10,887	2,828	10,625	7,424	9,978	2,800	(73.65%)
101-5100-440.01-05	MOBILE HOME PARK LICENSE	700	700	700	700	600	700	700	0.00%
101-5100-440.01-09	OTHER BUSINESS LICENSES	1,869	1,430	2,696	2,220	3,236	4,258	2,600	17.12%
101-5100-461.04-00	LICENSE PUBLICATION FEES	1,320	1,265	1,320	1,375	1,650	1,650	1,375	0.00%
	Clerk Subtotal (Program Revenues)	**26,213**	**33,196**	**37,124**	**42,695**	**30,120**	**34,661**	**35,550**	***(16.73%)***
ELECTIONS									
101-5100-431.09-00	FEDERAL GRANT - CLERK	1,963	0	0	0	0	0	0	0.00%
101-5100-492.09-00	TRANSFER ASSIGNED BALANCE - CLK	0	0	0	32,500	0	0	9,672	(70.24%)
	Elections Subtotal (Program Revenues)	**1,963**	**0**	**0**	**32,500**	**0**	**0**	**9,672**	***(70.24%)***
	Total Program Revenues	**28,176**	**33,196**	**37,124**	**75,195**	**30,120**	**34,661**	**45,222**	***(39.86%)***
	Undesignated Rev. to Balance	***23,784***	***35,001***	***33,399***	***37,264***	***3,726***	***43,926***	***37,349***	***0.23%***
	LEVY to Balance	***117,033***	***136,742***	***114,648***	***127,769***	***55,700***	***154,297***	***131,806***	***3.16%***
	TOTAL REVENUE:	**168,993**	**204,940**	**185,171**	**240,228**	**89,546**	**232,884**	**214,377**	***(10.76%)***

EXPENDITURES:

ACCOUNT NUMBER	ACCOUNT	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 YTD 06/30/26	2026 PROJ	2027 BUDGET	% Change 2026/27
CLERK									
101-5100-540.01-10	SALARIED	50,399	51,936	59,541	56,665	24,855	56,670	55,021	(2.90%)
101-5100-540.01-20	HOURLY/NON-REPRESENTED	31,758	35,333	33,145	38,413	16,559	36,939	36,938	(3.84%)
101-5100-540.01-21	HOURLY OT/NON-REPR	157	1,113	208	1,029	292	1,029	1,003	(2.53%)
101-5100-540.01-31	FICA	5,968	6,422	6,191	6,849	2,648	6,756	6,589	(3.80%)
101-5100-540.01-32	WI RETIREMENT	5,612	6,102	6,240	6,920	3,002	6,814	6,740	(2.60%)
101-5100-540.01-51	MEDICAL INSURANCE	24,880	32,700	33,740	36,113	15,934	36,046	37,565	4.02%
101-5100-540.01-52	DENTAL INSURANCE	512	820	1,763	1,721	761	1,722	1,781	3.49%
101-5100-540.01-53	GROUP LIFE/DISAB INS	655	680	638	713	333	697	702	(1.54%)
101-5100-540.02-10	PROF SERVICE/CONTRACTED	3,071	539	581	1,200	532	868	1,200	0.00%

EXPENDITURES: (cont.)

ACCOUNT NUMBER	ACCOUNT	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 YTD 06/30/26	2026 PROJ	2027 BUDGET	% Change 2026/27
CLERK *(cont.)*									
101-5100-540.02-40	REPAIR/MAINT SERV/OTHER	995	1,195	3,666	7,795	4,247	8,142	8,100	3.91%
101-5100-540.03-10	OFFICE SUPPLIES	1,602	1,165	579	947	401	900	1,875	97.99%
101-5100-540.03-20	SUBSCRIPTIONS & DUES	578	780	660	550	610	610	620	12.73%
101-5100-540.03-25	LEGAL & DISPLAY ADS	801	661	612	900	542	798	900	0.00%
101-5100-540.03-26	RECORDING FEES	90	150	150	200	0	60	180	(10.00%)
101-5100-540.03-30	MILEAGE/MEALS/LODGING	51	0	1,062	1,800	0	760	1,800	0.00%
101-5100-540.03-35	TRAINING	1,329	1,198	1,238	2,590	1,377	2,500	2,590	0.00%
101-5100-540.03-41	POSTAGE	884	1,136	713	1,000	381	650	800	(20.00%)
101-5100-540.08-11	CAPITAL EQUIPMENT-OFFICE	0	0	0	0	0	0	0	0.00%
	VILLAGE CLERK	**129,342**	**141,929**	**150,727**	**165,405**	**72,474**	**161,961**	**164,404**	***(0.61%)***
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.	9,042	27,511	10,577	36,198	7,270	36,198	14,971	(58.64%)
101-5100-550.01-31	FICA	0	7	0	0	7	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	39	0	0	0	0	0	0	0.00%
101-5100-550.02-40	REPAIR/MAINT SERV/OTHER	2,778	2,778	4,182	3,241	463	3,241	4,441	37.03%
101-5100-550.03-25	LEGAL & DISPLAY ADS	130	155	217	600	103	770	620	3.33%
101-5100-550.03-30	MILEAGE/MEALS/LODGING	320	1,247	138	550	220	550	450	(18.18%)
101-5100-550.03-35	TRAINING	0	0	0	0	0	0	0	0.00%
101-5100-550.03-40	OPERATING SUPPLIES	8,285	11,232	4,061	9,415	7,203	9,145	9,100	(3.35%)
101-5100-550.03-41	POSTAGE	2,388	7,652	3,150	12,000	1,806	8,200	4,000	(66.67%)
101-5100-550.08-11	CAPITAL EQUIPMENT-OFFICE	0	0	0	0	0	0	3,572	100.00%
101-5100-550.08-14	CAPITAL EQUIPMENT-OTHER	2,056	0	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	12,429	12,119	12,819	0	12,819	12,819	0.00%
	ELECTIONS	**39,651**	**63,011**	**34,444**	**74,823**	**17,072**	**70,923**	**49,973**	***(33.21%)***
	TOTAL EXPENDITURES	**168,993**	**204,940**	**185,171**	**240,228**	**89,546**	**232,884**	**214,377**	***(10.76%)***

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:** Decrease due to one less mechanical amusement license in the Village and no firework display permits issued this last year.

3 **101-5100-440.01-04 Bar Operator Licenses:** Licenses are renewed bi-annually; 2027 is a non-renewal year. The State now gives the option to purchase a State-level license or local license; however, due to the higher cost of this statewide license, we have not seen significant declines in local applications. Account also includes temporary operator fees.

4 **101-5100-440.01-09 Other Business Licenses:** Increase due to a higher number of mobile food trucks and transient merchant licenses in 2026.

Expenditures

1 Clerk 70% Village, 20% Utility and 10% Storm Utility

2 Deputy Clerk/Confidential Administrative Assistant 63.75% Clerk, 21.25% Admin, 10% Utility, and 5% Storm Utility

3 Deputy Clerk OT: 24 hours for 2027 (5 hrs for each election, 8 hrs during Clerk's Conference, and 6 hrs during WEC Conference)

4 **101-5100-550.01-22 Hourly/Non-Rep/PT:** Hours for election workers are based on historical use per election, with poll workers paid $10/hour and chief inspectors $14/hour (last rate increase in 2025). There has been an increase in the number of qualified care facilities in 2026, with two additional facilities expected in 2027. This requires additional Special Voting Deputy staff and more facility visits.

2027 Elections: Two Elections - February Primary & April Spring Election

5 **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

6 **101-5100-540.02-40 Repair/Maintenance Services:** eCode Annual Maintenance Fee $1,295; Codifying new legislation $6,805 (NEW - moving to bi-annual updates vs annual)

7 **101-5100-540.03-10 Office Supplies:** Yearly desk calendars for Clerk & Deputy Clerk $100, Dymo Labels $100; ID card printer supplies $300, Language Line Interpreter Service $125, Miscellaneous supplies $150; offset with fund balance: 2 office chairs $300 each, storage shelf in supply room $500

8 **101-5100-540.03-20 Subscriptions & Dues:** Wisconsin Municipal Clerk's Association (WMCA) Annual Dues ($65 each), International Institute of Municipal Clerks Annual Dues ($195 each), $50 Fee for MMC Certification for Clerk, $50 Fee for CMC Certification for Deputy Clerk

9 **101-5100-540.03-26 Recording Fees:** fees to record Deeds, Easements, School District Agreements, etc. with the County

10 **101-5100-540.03-30 Miles, Meal, & Lodging:** 2027 WMCA Annual Clerk's Conference (WI Dells, WI) Hotel Stay 4 nights for Clk & Dep Clk $800, 2027 WEC Elections Conference (Rothschild, WI) Hotel Stay 2 nights for Clk & Dep Clk $400, Meals at Conferences $300, Misc $300

11 **101-5100-540.03-35 Training:** WMCA Annual Conference $320 each (Clerk & Dep. Clerk), WEC Elections Conference $100 each (Clerk & Dep. Clerk), District meetings 2/yr (~$200 for Clk & Dep Clk), Athenian Dialogue ($100 each for Clerk & Dep Clerk), UWGB Master Academy for Clerk $300, UWGB CTI year 2 for Deputy Clerk $500; Misc $550

12 **101-5100-540.03-41 Postage:** licensing process letters, mailing operator licenses, special assessment mailings, certified mailings

13 **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

NOTES (cont.)

14 **101-5100-550.03-25: Legal & Display Ads:** based on number of elections in year (2 in 2027). Increase due to required publication of Special Voting Deputy visits at care facilities $150/each election. (NEW)

15 **101-5100-550.03-30: Mileage, Meals, & Lodging:** snacks and treats for pollworkers based on number of elections in year

16 **101-5100-550.03-40 Operating Supplies:** Ballots & programming memory cards $1,600 spring; use of two church facilities for (2) elections $500 total ($250 each election); voting machine ink cartridges, ballot marking pens, Badger Book paper rolls, batteries for Badger Books, DYMO labels, I Voted stickers; absentee envelopes: $2,000. NEW poll worker scheduling software $1,200, NEW offset with fund balance: 3 additional quad-style voting booths $3,800; 'Vote Here' sign for Pentecostals church $225; special voting district (SVD) bag & ballot bag on wheels $750; SVD voting booth dividers $225

17 **101-5100-550.03-41 Postage:** based on number of elections in year (2 in 2027)

18 **101-5100-550.08-11 Capital Equipment - Office:** Purchase new client Badger Book to be used as a backup - $3,572

COMMUNITY DEVELOPMENT

Statement of Purpose

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

Program Description:

1 Administer the Village's planning, building inspection, zoning, land division, economic development, TIDs, and sustainability efforts and assist with the Stormwater
2 Promote economic development through the use of grants, tax credits, tax increment financing, annexations, business attraction, retention, and regulation flexibility
3 Review, recommend, and take 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

2026 Program Accomplishments

1 Supported policies which created and retained residential, commercial, and industrial development
2 Reviewed and approved various certified survey maps and subdivision and completed the final plating of two single family subdivisions
3 Continued to encouraged the development of property located in the Village and promote 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 2025
5 Prepared and obtained per capita funding from Winnebago for the for economic development
6 Continued sustainability efforts which includes 2 community gardens, electronic recycling, film recycling, energy reduction and dark sky's efforts
7 Worked with various developers encouraging new development
8 Prepared RFP and awarded a zoning ordinance rewrite and then began work on the new ordinance which should be completed in 2007
9 Continued support of GIS data to improve information availability in planning efforts and economic development
10 Promoted and enforced Village of Fox Crossing FEMA certification for flood insurance

2027 Program Goals and Objectives

1 Promote diversified development and encourage sustainable business development
2 Pursue additional appropriate grants and potential creation of TIDs (Tax Incremental Districts) to encourage new development along with encouraging the retention of existing business and industry and continue site visits
3 Continue full implementation of FEMA requirements for the Village
4 Complete all building inspections within 24 hours of a request, exceeding the state requirement of 48 hours
5 Update web information to continue promotion of available commercial and industrial sites in the Village
6 Coordinate and continue implementation of the new municipal separate storm sewer systems permit (MS4) with Public Works Department
7 Continue education efforts on MS4 program
8 Pursue the reduction in dependence on fossil fuel use through renewable energy use and encouraging bike/pedestrian routes, electric vehicle use and dark sky's
9 Continue Zoning Ordinance update for planned adoption at the end of 2027
10 Pursue improved aerial photography frequency for use by all departments

REVENUES:

ACCOUNT NUMBER	ACCOUNT	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 YTD 06/30/26	2026 PROJ	2027 BUDGET	% Change 2026/27
INSPECTIONS									
101-5200-440.03-01	BUILDING PERMITS	91,903	95,666	137,447	115,000	52,262	100,000	125,000	8.70%
101-5200-440.03-02	ELECTRICAL PERMITS	42,600	46,436	72,661	50,000	33,988	50,000	60,000	20.00%
101-5200-440.03-03	HEATING PERMITS	47,657	27,553	42,679	50,000	17,492	35,000	50,000	0.00%
101-5200-440.03-04	PLUMBING PERMITS	20,722	36,850	24,931	50,000	18,423	40,000	50,000	0.00%
101-5200-440.03-05	SIGN PERMITS	3,600	1,250	1,200	2,500	1,200	2,000	1,500	(40.00%)
101-5200-440.03-06	STATE PERMITS	1,980	3,240	1,710	3,700	720	1,200	3,700	0.00%
101-5200-440.03-09	OTHER PERMITS / FEES	125	125	200	125	75	125	125	0.00%
101-5100-461.03-00	REAL ESTATE INQUIRY FEES	5,030	4,118	3,892	5,000	1,936	3,833	5,000	0.00%
101-5200-480.09-00	MISC REVENUE: PUBLIC SAFETY-Inspections	0	0	0	0	1	1	0	0.00%
101-5200-492.09-00	TRANSFER ASSIGNED BALANCE - BLD INSI	0	0	0	0	0	0	0	0.00%
	Inspection Subtotal (Program Revenues)	**213,617**	**215,237**	**284,720**	**276,325**	**126,097**	**232,159**	**295,325**	**6.88%**
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	20,340	16,441	30,824	25,000	12,557	25,000	25,000	0.00%
101-5600-440.04-02	NON-METALLIC MINING PERMIT	0	0	0	0	0	0	0	0.00%
101-5600-440.04-03	COMP PLAN AMENDMENT FEE	500	500	500	500	0	1,000	500	0.00%
101-5600-440.04-04	ZONING VARIANCES & CUP	3,000	6,000	3,000	3,000	1,000	2,000	2,000	(33.33%)
101-5600-462.01-00	PLATTING FEES	4,940	5,230	2,370	2,500	1,040	2,500	2,500	0.00%
101-5600-462.02-00	SITE PLAN REVIEW FEES	1,050	3,713	2,006	2,500	704	1,500	2,000	(20.00%)
101-5600-480.08-32	DONATION - SUSTAINABILITY	0	0	0	0	0	0	0	0.00%
101-5600-480.09-00	MISC REVENUE: PLANNING	500	0	0	500	0	0	500	0.00%
101-5600-491.02-04	TRANS FROM PER-CAPITA GRANT FUND	17,020	18,299	22,486	17,200	0	17,200	20,486	19.10%
101-5600-491.02-05	TRANSFER FROM SPECIAL REV FUND - CD	515	700	363	500	0	400	400	(20.00%)
101-5600-492.09-00	TRANSFER ASSIGNED BALANCE - CD	0	0	0	122,000	0	0	55,000	(54.92%)
	Comm. Dev. Subtotal (Program Revenues)	**47,865**	**50,883**	**61,549**	**173,700**	**15,301**	**49,600**	**108,386**	***(37.60%)***
	Total Program Revenues	**261,482**	**266,120**	**346,269**	**450,025**	**141,398**	**281,759**	**403,711**	***(10.29%)***
	Undesignated Rev. to Balance	***16,731***	***35,588***	***18,616***	***21,347***	***2,855***	***34,012***	***16,415***	***(23.11%)***
	LEVY to Balance	***82,326***	***139,035***	***63,902***	***73,193***	***42,672***	***119,473***	***57,927***	***(20.86%)***
	TOTAL REVENUES	**360,539**	**440,743**	**428,787**	**544,565**	**186,925**	**435,245**	**478,053**	***(12.21%)***
	% of Total Expenditures funded by program Revenue	72.53%	60.38%	80.76%	82.64%	75.64%	64.74%	84.45%	

EXPENDITURES:

ACCOUNT NUMBER	ACCOUNT	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 YTD 06/30/26	2026 PROJ	2027 BUDGET	% Change 2026/27
INSPECTIONS									
101-5200-630.01-10	SALARIED	66,602	70,559	73,451	75,882	34,028	75,891	75,891	0.01%
101-5200-630.01-20	HOURLY/NON-REPRESENTED	37,713	39,722	41,843	43,018	19,286	43,023	43,023	0.01%
101-5200-630.01-21	HOURLY OT/NON-REPR	0	64	0	247	0	0	247	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	7,488	7,896	8,249	8,503	3,798	8,499	8,479	(0.28%)
101-5200-630.01-32	WI RETIREMENT	7,125	7,623	8,047	8,578	3,839	8,562	8,639	0.71%
101-5200-630.01-51	MEDICAL INSURANCE	35,724	39,856	42,895	44,011	19,432	43,920	45,780	4.02%
101-5200-630.01-52	DENTAL INSURANCE	1,983	2,097	2,090	2,098	928	2,098	2,171	3.48%
101-5200-630.01-53	GROUP LIFE/DISAB INS	808	834	877	878	376	893	901	2.62%
101-5200-630.01-97	UNEMPLOYMENT COMP	0	0	0	0	0	0	0	0.00%
101-5200-630.02-10	PROF SERVICE/CONTRACTED	29,120	36,963	54,242	25,000	22,003	30,000	25,000	0.00%
101-5200-630.03-10	OFFICE SUPPLIES	17	76	396	500	160	500	500	0.00%
101-5200-630.03-20	SUBSCRIPTIONS & DUES	1,989	82	241	1,000	0	950	1,000	0.00%
101-5200-630.03-25	LEGAL & DISPLAY ADS	0	0	0	200	0	200	200	0.00%
101-5200-630.03-30	MILEAGE/MEALS/LODGING	0	20	0	350	0	100	350	0.00%
101-5200-630.03-35	TRAINING	720	895	1,015	1,140	1,050	1,140	1,200	5.26%
101-5200-630.03-41	POSTAGE	270	280	262	300	71	150	300	0.00%
101-5200-630.03-45	LICENSE/FORMS/PRINTING	0	0	123	300	0	150	200	(33.33%)
101-5200-630.03-46	CLOTHING/UNIFORM ALLOW	232	81	248	450	0	450	450	0.00%
101-5200-630.03-47	STATE PERMITS SEALS	831	833	833	1,711	0	1,000	1,500	(12.33%)
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	**193,684**	**210,943**	**237,874**	**217,228**	**104,971**	**220,588**	**218,893**	***0.77%***
COMMUNITY DEVELOPMENT									
101-5600-730.01-10	SALARIED	103,080	108,733	112,755	115,093	51,606	115,104	115,102	0.01%
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	8,532	9,115	8,769	9,137	3,981	9,148	9,143	0.07%
101-5600-730.01-32	WI RETIREMENT	7,026	7,506	7,853	8,286	3,716	8,287	8,345	0.71%
101-5600-730.01-40	PER DIEM	1,750	1,435	1,610	3,290	490	3,290	3,290	0.00%
101-5600-730.01-45	INTERN PROGRAM	11,640	14,480	6,358	10,476	2,718	10,476	10,800	3.09%
101-5600-730.01-51	MEDICAL INSURANCE	27,396	30,564	32,882	33,750	14,900	33,688	35,108	4.02%
101-5600-730.01-52	DENTAL INSURANCE	1,555	1,608	1,602	1,608	712	1,609	1,665	3.54%
101-5600-730.01-53	GROUP LIFE/DISAB INS	735	778	788	791	332	794	801	1.26%

EXPENDITURES (cont.):

ACCOUNT NUMBER	ACCOUNT	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 YTD 06/30/26	2026 PROJ	2027 BUDGET	% Change 2026/27
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	59	207	0	75,000	1,826	20,000	58,000	(22.67%)
101-5600-730.02-16	CONSULTANT SERV/CONTRACT	711	0	0	6,000	945	3,000	3,000	(50.00%)
101-5600-730.03-10	OFFICE SUPPLIES	83	39	175	750	0	550	750	0.00%
101-5600-730.03-20	SUBSCRIPTIONS & DUES	1,191	1,006	1,046	2,675	245	2,000	2,675	0.00%
101-5600-730.03-25	LEGAL AND DISPLAY ADS	178	334	245	1,000	39	150	1,000	0.00%
101-5600-730.03-30	MILEAGE/MEALS/LODGING	432	568	708	1,650	0	1,000	1,650	0.00%
101-5600-730.03-35	TRAINING	600	680	13,608	5,220	0	3,200	5,220	0.00%
101-5600-730.03-41	POSTAGE/SHIPPING	271	314	254	500	44	250	500	0.00%
101-5600-730.07-32	SUSTAINABILITY	120	0	0	0	400	0	0	0.00%
101-5600-730.07-99	ECONOMIC DEV INCENTIVE GRT	0	50,000	0	50,000	0	0	0	(100.00%)
101-5600-730.09-20	TRANSFER TO SPEC REV FUND	0	0	0	0	0	0	0	0.00%
101-5600-730.09-42	TRANSFER TO REPLACEMENT FUND-402	1,496	2,433	2,260	2,111	0	2,111	2,111	0.00%
	COMMUNITY DEVELOPMENT	**166,855**	**229,800**	**190,913**	**327,337**	**81,954**	**214,657**	**259,160**	***(20.83%)***
	TOTAL EXPENDITURES	**360,539**	**440,743**	**428,787**	**544,565**	**186,925**	**435,245**	**478,053**	***(12.21%)***

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 (last increased 260 hrs in 2025) at $18.00 / hr (increase $0.54) : 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 - $75,000 approved, less expected $20,000 progress in 2026, net rollover of $55,000 (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.

22 **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.

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.

2026 Program Accomplishments:

1 Completed the Village of Fox Crossing's 2025 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 Assisted with TID #5 district expansion, JRB meeting, filings with the Wisconsin Department of Revenue, and the developer.
5 Assisted with implementation of 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 time off requests.
6 Continue to transition payroll related liability payments to electronic payment method. This is more efficient, secure, timely, and keeps records more confidential.
7 Updated insurance values for all property, buildings, and equipment for the Village and Utilities during the renewal process.
8 Evaluated and processed all financial related duties for the 2026 financing (borrowings), including evaluating debt structures, refinancing possibilities, debt coverage requirements, updating the Official Statement, managing the Moody's rating conference call, etc.
9 Assisted McMahon and Associates and the Neenah-Menasha Sewerage Commission with evaluating and processing the application for the Clean Water Fund Loan Program related to the major capital expansion.
10 With advice from Ehlers Investment Partners, Village funds were invested to maximize investment revenue while maintaining collateral and security over the investments to protect Village assets.
11 Continued work with Accurate Appraisal to ensure timely notification of changes in mobile home park records to ensure accuracy and completeness and with a new contract effective in 2024.
12 Prepare and submit all required forms to Winnebago County, Outagamie County and the Department of Revenue to ensure the proper creation of tax bills, records, and information.

2026 Program Accomplishments (continued):

13 Continued to work with Community First Credit Union as a tax collection site to offer more options for residents to pay property taxes.
14 Process and manage a significant number of special charge and assessment invoices for the major utility projects completed.
15 Evaluate credit card payment process to swtich vendors, which will cut the fees paid by residents in half as well as allow the Village to accept tax payments directly through the Ascent tax portal. This will streamline the process internally and provide a better experience for tax payers using the online portal.
16 Work with consultant on impact fee study and review of current fees compared to State Statutes.
17 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.
18 Assisted with the coordination of data cleanup, Naviline training, and implementation of knew procedures for Clerk's office and Building Department to better utilize our software and begin offering online applications for residents.
19 Assisted Police Department with the new agreement with Neenah School District for School Resource Officer services.
20 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.
21 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.
22 Successfully complete insurance services RFP process to evaluate and select new insurance provider for the Village which yields 10x the liability coverage and helped to ensure better overall protection and support for the Village
23 Review information from IRS and Department of Social Security to properly register the Village to submit year-end W2s and 1099s into the new reporting system.
24 Review and learn disaster recovery funds process for WI Department of Emergency Management for the Spring floods and additionally learn about FEMA processes related to the tornado; accumulate and file information as requested by the County, the State, and the Federal government.
25 Work with various insurance providers, Department Heads, and contractors regarding submitting claims and information related to the tornado.

2027 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 is in process).
10 To analyze and work with departments, regarding the Equipment Replacement Fund, for future funding needs, due to significant equipment cost increases.
11 Issue 2025 ACFR according to previous timelines, including applying to the GFOA to earn the Certificate of Achievement for Excellence in Financial Reporting.

2027 Program Goals & Objectives (continued):

12 Issue and evaluate several Request for Proposals for the following services to the Village: commerical insurance, auditing, and financial institution of record.

13 Evaluate options and improve the Real Estate Inquiry Form process to allow for online form completion and submission.

14 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.

15 Continued improvement on paperless work flow process to eventually integrate the paperless process directly to the finance software.

16 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.

17 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	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 YTD 06/30/26	2026 PROJ	2027 BUDGET	% Change 2026/27
101-5100-440.01-06	WEIGHTS & MEASURES LICENSE	11,900	8,355	10,335	11,000	0	11,000	11,000	0.00%
101-5100-440.02-01	DOG LICENSES	5,571	5,541	4,929	5,500	4,023	4,500	5,500	0.00%
101-5100-440.02-02	CAT LICENSES	657	960	836	1,000	677	700	1,000	0.00%
101-5100-461.03-00	REAL ESTATE INQUIRY FEES	5,030	4,118	11,675	5,000	1,936	3,833	5,000	0.00%
101-5100-480.01-00	INTEREST	604,757	674,561	573,074	450,000	162,773	390,655	300,000	(33.33%)
101-5600-491.02-11	TRANSFER FROM SPECIAL REV FUND - TID#1	2,888	3,029	2,274	2,500	0	2,500	2,500	0.00%
101-5600-491.02-12	TRANSFER FROM SPECIAL REV FUND - TID#2	573	825	580	500	0	500	500	0.00%
101-5600-491.02-13	TRANSFER FROM SPECIAL REV FUND - TID#3	1,254	564	1,012	400	0	650	750	87.50%
101-5600-491.02-14	TRANSFER FROM SPECIAL REV FUND - TID#4	223	242	318	450	0	400	350	(22.22%)
101-5600-491.02-15	TRANSFER FROM SPECIAL REV FUND - TID#5	7,364	8,390	10,202	6,000	0	6,000	8,500	41.67%
101-5100-492.09-00	TRANSFER ASSIGNED BALANCE - FINANCE	0	0	0	31,500	0	0	29,750	(5.56%)
	Subtotal (Program Revenues)	**640,217**	**706,584**	**615,235**	**513,850**	**169,409**	**420,739**	**364,850**	***(29.00%)***
	Undesignated Rev. to Balance	***(29,498)***	***(33,050)***	***2,586***	***35,138***	***15,187***	***50,369***	***68,681***	***95.46%***
	LEVY to Balance	***(145,148)***	***(129,118)***	***8,877***	***120,477***	***227,025***	***176,929***	***242,374***	***101.18%***
	TOTAL REVENUE	**465,571**	**544,416**	**626,698**	**669,465**	**411,621**	**648,037**	**675,905**	***0.96%***

EXPENDITURES:

ACCOUNT NUMBER	ACCOUNT	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 YTD 06/30/26	2026 PROJ	2027 BUDGET	% Change 2026/27
101-5100-570.01-10	SALARIED	80,324	86,179	105,666	113,719	51,005	113,742	113,739	0.02%
101-5100-570.01-20	HOURLY/NON-REPRESENTED	78,256	98,563	103,463	107,349	48,779	107,365	107,365	0.01%
101-5100-570.01-21	HOURLY OT/NON-REPR	1,918	375	519	3,379	697	3,379	3,379	0.00%
101-5100-570.01-22	HOURLY/NON-REPR./P.T.	2,322	3,843	4,287	8,760	1,869	8,760	7,638	(12.81%)
101-5100-570.01-31	FICA	11,922	13,747	15,626	17,108	7,356	17,023	16,885	(1.30%)
101-5100-570.01-32	WI RETIREMENT	10,939	12,778	14,598	16,160	7,234	16,163	16,275	0.71%
101-5100-570.01-51	MEDICAL INSURANCE	27,734	41,490	53,095	60,335	26,635	60,224	62,769	4.03%
101-5100-570.01-52	DENTAL INSURANCE	1,731	2,519	2,802	2,819	1,247	2,819	2,918	3.51%
101-5100-570.01-53	GROUP LIFE/DISAB INS	954	1,199	1,591	1,566	664	1,553	1,603	2.36%
101-5100-570.02-10	PROF SERVICE/CONTRACTED	33,392	36,730	51,754	73,490	36,309	69,000	77,554	5.53%
101-5100-570.03-10	OFFICE SUPPLIES	6,269	7,601	6,340	5,000	1,953	4,166	5,000	0.00%
101-5100-570.03-20	SUBSCRIPTIONS & DUES	556	551	659	1,525	815	1,350	1,525	0.00%
101-5100-570.03-25	LEGAL & DISPLAY ADS	599	550	549	700	0	0	700	0.00%
101-5100-570.03-30	MILEAGE/MEALS/LODGING	469	1,440	2,348	5,020	1,719	4,953	5,020	0.00%
101-5100-570.03-35	TRAINING	160	1,547	4,416	7,035	999	1,950	8,035	14.21%
101-5100-570.03-43	FINANCIAL REVIEW/AWARDS	0	0	460	500	0	590	500	0.00%
101-5100-600.05-10	INSURANCE	208,026	235,303	258,525	245,000	224,340	235,000	245,000	0.00%
	FINANCE	**465,571**	**544,416**	**626,698**	**669,465**	**411,621**	**648,037**	**675,905**	***0.96%***

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 $0.50 per hour (reduce to 400 hrs)

7 **101-5100-570.02-10: Professional Services/Contracted:**
This account includes services for auditing, Single Audit for grant funds, actuary service, accounting investment and financial consultation, and Weights and Measures services. Rollover $1,250 for fee study completion (offset w/ fund balance). NEW: purchase and install electronic based timekeeping system $26,000 ($40,000 total), offset w/ fund balance

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.

NOTES (cont.):

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. Rollover $2,000 of unsed Naviline and laserfiche training hours (offset with fund balance)

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 analysist 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.

2026 Accomplishments

1 Reviewed automatic and mutual aid boundaries and pacts with neighboring fire departments.
2 Participated in mutual aid training with multiple neighboring fire departments.
3 Refined our fall prevention program. Partnering with county ADRC.
4 Maintained compliance with states 2% fire prevention code enforcement program.
5 Continued to deliver a response of well trained and equipped fire suppression resources with a goal of 8 minute response times (13 minutes on weeknights) for 90% of fire related calls.
6 Continued 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 Completed our 6th reaccreditation process with CPSE.
9 Conducted annual review of MABAS Box Cards/E-MABAS system protocols.
10 Completed 2 hiring process and recruit academy for part-time and paid-on-call firefighters.
11 Conducted annual review of SOP's.
12 Upgraded audio system at Station 40.
13 Refined our career development programs to prepare for succession planning.
14 Began the process of evaluating our apparatus replacement schedule.
15 Facilitated and sponsored a bridge class from first responder to EMT basic.
16 Collaborated with Village GIS to enhance Fire Department dashboard.
17 Conducted an EOC exercise with the County Emergency Management personnel.
18 Applied for an Assistance to Firefighters Grant (AFG) for FY 25.
19 Continued our recruitment and retention efforts thru visual aids and PSA's.
20 Continued to conduct semi-annual MABAS radio exercises.
21 Utilized the Public Safety Training Center (PSTC) for firefighter training to conduct training exercises.
22 Utilize the department Facebook page and other social media methods to promote community risk reduction.
23 Re-evaluated POC response requirements to ensure effective coverage.

2026 Accomplishments **(cont.)**

24 Purchased and put into service a used fire engine.
25 Set up a sandbag filling site and distributed sandbags to affected residents during the spring flooding.
26 Overcame major operational deficits after losing 1 station and half of our apparatus fleet because of a tornado.
27 Acted as active participant in Winnebago County Emergency Operations Center during the tornado.
28 Designed a new Fire Station 41.

2027 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 Develop and implement a community CPR certification program which will offer CPR training to Fox Crossing residents.
5 Maintain compliance with states 2% fire prevention code enforcement program.
6 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.
7 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.
8 Complete all fire prevention visits required by the Department of Safety and Professional Services to ensure fire code compliance.
9 Facilitate and successfully complete the annual compliance report with CPSE.
10 Conduct annual review of MABAS Box Cards/E-MABAS system protocols.
11 Strengthen the department's Health & Fitness program.
12 Conduct annual review of SOP's.
13 Participate in 1 accreditation site visit (Accreditation Manager).
14 Refine our career development programs to prepare for succession planning.
15 Continue the process on evaluating our apparatus replacement schedule.
16 Evaluate and refine the Quality Assurance Program for EMS.
17 Collaborate with Village GIS to enhance Fire Department dashboard.
18 Conduct an EOC exercise with the County Emergency Management personnel.
19 Apply for an Assistance to Firefighters Grant (AFG) for FY 26.
20 Continue our recruitment and retention efforts thru visual aids and PSA's.
21 Conduct monthly MABAS radio exercises through Winnebago County.
22 Utilize the Public Safety Training Center (PSTC) for firefighter training to conduct training exercises.
23 Continue to utilize the department Facebook page and other social media methods to promote community risk reduction.
24 Continue to re-evaluate POC response requirements to ensure effective coverage.
25 Replace the SCBA compressor at Station 41.
26 Replace 1 command vehicle.
27 Develop a plan and timeline for 24-7 staffing utilizing the current combination staffing model used for weekend staffing.
28 Evaluate EMS program to determine the value of moving to EMT basic level service.
29 Begin working on 26 and 27 initiatives as outlined in the strategic plan that was approved by the Village Board in 2026.
30 Build a new Fire Station 41.

REVENUES:

ACCOUNT NUMBER	ACCOUNT	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 YTD 06/30/26	2026 PROJ	2027 BUDGET	% Change 2026/27
101-5200-431.09-00	FEDERAL GRANT - FD	42,973	0	0	0	0	0	0	0.00%
101-5200-432.03-00	2% FIRE DUES	92,540	104,841	117,230	115,000	121,428	121,428	120,000	4.35%
101-5200-432.09-00	MISC PUBLIC SAFETY GRANTS/AID-FD	0	0	8,960	0	0	0	0	0.00%
101-5200-432.02-09	MISC GRANTS - SAFETY DAY-FD	0	0	0	0	0	0	0	0.00%
101-5200-440.03-08	FIRE PROTECTION SYSTEMS PERMIT	8,522	7,491	9,983	7,500	4,712	8,400	7,500	0.00%
101-5200-440.03-13	TANK PERMITS (FUEL/CHEMICAL)	0	0	0	0	0	0	0	0.00%
101-5200-466.02-01	FIRE PREVENTION VISITS	3,546	3,387	8,249	2,500	7,425	9,500	5,000	100.00%
101-5200-466.02-02	VEHICLE INCIDENT RESPONSE	11,200	9,747	14,203	10,000	8,917	15,000	12,500	25.00%
101-5200-469.01-03	FALSE ALARM FEES - FD	13,139	11,045	14,388	11,000	4,466	9,000	11,000	0.00%
101-5200-461.01-03	FIRE PROT-COPY/DOC FEES	0	0	0	0	0	0	0	0.00%
101-5200-480.02-01	SALE OF TOWN EQUIPMENT: FD	0	423	0	0	0	0	0	0.00%
101-5200-480.08-11	DONATIONS & CONTRIBUTIONS - FD	0	500	0	0	0	0	0	0.00%
101-5200-480.09-03	MISC REVENUE: PUBLIC SAFETY-FD	8,139	6,141	10,963	1,000	639	1,500	1,000	0.00%
101-5200-491.02-05	TRANS FROM FD 205 SRF - FD	0	2,466	0	0	0	0	0	0.00%
101-5200-491.02-05	TRANS FROM SAFETY TRAILER - FD	0	0	0	0	0	0	0	0.00%
101-5200-492.09-00	TRANSFER ASSIGNED BALANCE - FIR	0	0	0	91,281	0	0	41,596	(54.43%)
	Subtotal (Program Revenues)	**180,059**	**146,040**	**183,976**	**238,281**	**147,587**	**164,828**	**198,596**	***(16.65%)***
	Undesignated Rev. to Balance	***300,242***	***380,685***	***445,220***	***465,628***	***44,929***	***453,095***	***462,596***	***(0.65%)***
	LEVY to Balance	***1,477,390***	***1,487,250***	***1,528,273***	***1,596,496***	***671,648***	***1,591,558***	***1,632,493***	***2.25%***
	TOTAL REVENUES	**1,957,691**	**2,013,975**	**2,157,469**	**2,300,405**	**864,164**	**2,209,481**	**2,293,685**	***(0.29%)***

EXPENDITURES:

ACCOUNT NUMBER	ACCOUNT	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 YTD 06/30/26	2026 PROJ	2027 BUDGET	% Change 2026/27
101-5200-620.01-10	SALARIED	223,071	228,674	290,811	298,576	136,262	301,406	301,404	0.95%
101-5200-620.01-20	HOURLY/NON-REPRESENTED	150,448	157,467	231,848	251,232	114,983	242,000	248,591	(1.05%)
101-5200-620.01-21	HOURLY OT/NON-REPR	0	845	0	0	0	0	0	0.00%
101-5200-620.01-22	HOURLY/NON-REPR./P.T.	558,912	657,795	632,388	657,488	300,486	605,980	689,683	4.90%
101-5200-620.01-31	FICA	70,904	79,519	87,310	90,534	41,762	87,928	92,546	2.22%
101-5200-620.01-32	WI RETIREMENT	77,600	81,907	100,652	114,935	47,058	107,032	113,063	(1.63%)
101-5200-620.01-40	PER DIEM	613	490	665	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	120,932	108,252	154,305	162,000	71,440	161,668	168,516	4.02%
101-5200-620.01-52	DENTAL INSURANCE	5,549	5,687	6,561	6,435	3,412	6,553	7,992	24.20%
101-5200-620.01-53	GROUP LIFE/DISAB INS	2,569	2,669	3,732	3,754	1,600	3,829	3,851	2.58%

EXPENDITURES: (cont.)

ACCOUNT NUMBER	ACCOUNT	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 YTD 06/30/26	2026 PROJ	2027 BUDGET	% Change 2026/27
101-5200-620.01-97	UNEMPLOYMENT COMP	302	94	0	0	309	0	0	0.00%
101-5200-620.02-10	PROF SERVICE/CONTRACTED	0	0	7	0	0	0	0	0.00%
101-5200-620.02-17	EQUIP RENTAL/CONTRACTED	1,969	2,549	0	0	0	0	0	0.00%
101-5200-620.02-21	ELECTRICITY	15,450	13,850	16,107	15,760	8,316	16,500	15,760	0.00%
101-5200-620.02-22	NATURAL GAS	5,323	4,197	6,592	8,670	5,880	8,670	8,670	0.00%
101-5200-620.02-23	SEWER/WATER/STORM	10,968	11,352	10,636	11,730	5,852	11,730	11,730	0.00%
101-5200-620.02-24	TELEPHONE	4,413	4,110	1,862	2,040	1,355	2,040	2,040	0.00%
101-5200-620.02-40	REPAIR/MAINT SERV/OTHER	8,984	8,736	10,248	10,650	6,225	11,200	10,650	0.00%
101-5200-620.02-41	BUILDING REPAIR & MAINT	36,581	24,719	18,101	15,432	6,989	15,432	22,550	46.12%
101-5200-620.03-10	OFFICE SUPPLIES	2,933	902	8,758	2,175	56	2,175	2,000	(8.05%)
101-5200-620.03-20	SUBSCRIPTIONS & DUES	5,704	8,085	9,090	9,020	7,939	9,020	9,300	3.10%
101-5200-620.03-30	MILEAGE/MEALS/LODGING	5,642	7,158	7,321	11,075	5,040	9,700	12,175	9.93%
101-5200-620.03-35	TRAINING	15,822	14,094	17,205	23,800	8,556	18,750	22,275	(6.41%)
101-5200-620.03-40	OPERATING SUPPLIES	14,006	9,472	12,957	18,000	3,521	18,000	18,000	0.00%
101-5200-620.03-41	POSTAGE/SHIPPING	209	389	193	300	82	300	300	0.00%
101-5200-620.03-43	ACCREDITATION/AWARDS	1,680	1,398	1,540	11,540	289	11,540	1,600	(86.14%)
101-5200-620.03-46	CLOTHING/UNIFORM ALLOW	69,535	69,639	69,686	81,346	16,125	81,346	81,346	0.00%
101-5200-620.03-53	EQUIPMENT MAINTENANCE	18,517	15,330	15,289	27,440	15,456	24,800	21,545	(21.48%)
101-5200-620.03-55	VEHICLE MAINTENANCE	73,901	74,641	70,690	55,000	39,252	55,000	55,000	0.00%
101-5200-620.03-57	CUSTODIAL/MAINTENANCE SUP	4,163	4,038	4,910	4,500	2,084	4,500	4,500	0.00%
101-5200-620.03-58	GROUND MAINTENANCE SUPPLIES	185	432	511	1,000	277	1,000	1,000	0.00%
101-5200-620.03-61	OPERATIONAL EQ SUPPLIES	17,188	18,314	12,081	14,375	3,542	14,375	21,500	49.57%
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	10,354	988	198	2,500	1,043	2,500	3,000	20.00%
101-5200-620.03-91	PUBLIC SERVICE & EDUCATION	2,273	1,598	1,661	2,390	269	2,390	2,390	0.00%
101-5200-620.03-93	MEDICAL EXAMS	25,789	36,511	33,303	25,000	8,246	27,000	27,000	8.00%
101-5200-620.03-98	PERSONNEL RECRUITMENT	1,962	911	835	1,000	318	1,000	1,000	0.00%
101-5200-620.08-14	CAPITAL EQUIPMENT-OTHER	0	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	55,000	11,585	7,105	48,000	0	31,409	0	(100.00%)
101-5200-620.09-42	TRANSFER TO REPLACEMENT FUND-402	338,240	345,577	312,311	312,008	0	312,008	312,008	0.00%
	FIRE PROTECTION	**1,957,691**	**2,013,975**	**2,157,469**	**2,300,405**	**864,164**	**2,209,481**	**2,293,685**	***(0.29%)***
	TOTAL EXPENDITURES	**1,957,691**	**2,013,975**	**2,157,469**	**2,300,405**	**864,164**	**2,209,481**	**2,293,685**	***(0.29%)***

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 2027: increase POC/PT pay schedule by $0.25 per hr.

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)

6 **101-5200-620.02-40:** Base amount of $1,000, fire alarm maint. $935, pest control $300, generator maint (St. 40, 41 & EOC) $1,500, sprinkler/extinguisher maint. $1,505, exhaust system maint. $800, overhead door maint. $500, HVAC maint contract both stations $3,650, Copier Maintenance costs at both stations $1,000, backflow preventer maintenance $1,000. (VM cut $1,540)

7 **101-5200-620.02-41:** Base amount of $9,350 for station maintenance and rug rental.
Projects offset with fund balance: $8,400 St. 40 rear-entry door replacement; $1,230 St. 40 masonry repair; $3,570 St. 40 tile repair

8 **101-5200-620.03-10**: Mailing labels, postcards and miscellaneous office supplies $1,500, office pegboard $500.

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) $1,680, 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 - $6,900
-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 - $4,200
-State Training Fees (Certifications): Emergency Medical Responder Initial Course, Emergency Medical Responder Refresher Course, State Firefighter and EMS Course and Exam Fees - $6,925
-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 - $3,650
-Misc. State Training Fees & Registrations - $550
-Misc. Training Expenses: Consumables, Training SCBA Mask Covers, & Training Tower Ladder Belts - $950
-Officer Development Training: Blue Card Incident Command Training & Testing- $3,000. National online training fees: $550

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 $1,600

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); Chaplain uniform; service awards, name tags, and uniform repairs $2,500, 10 sets FF gear and repairs $59,321 (3 sets offset with fund balance $17,796), 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 $2,430, annual radio maint contract $5,665, contracted hose testing $6,440, pager/radio repairs $400, extrication tool maint $1,650.

16 **101-5200-620.03-61:** Base amount of $7,600 for operational firefighting tools & equipment and investigation team supplies and replace 10 pagers $6,300. Offset with fund balance: new airbags for E40 $5,700 and compressor and plumbing $1,900.

17 **101-5200-620.03-90 EOC Operating Supplies:** EOC training situation exercise and supplies $3,000 (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 ($3,300)

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

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.

2026 Program Accomplishments:

1 Advance our infrastructure modernization efforts through ongoing hardware upgrades and replacements by replacing core switches and upgrading firewalls.
2 Implemented paperless employee absence request to streamline and improve the leave request process and improve efficiency
3 Successfully migrated the police department's evidentiary video recording system to a newer software platform, ensuring continuity of evidence management and access
4 Expand utilization of the Naviline software by implementing online building permit applications and increasing field productivity through the deployment of mobile inspections and mobile work orders. This initiative will streamline permitting processes, improve communication and workflow efficiency, reduce manual data entry, and provide field staff with real-time access to information while completing inspections and work orders
5 Mapping to track summer chipping and brush pickup locations
6 Created stormwater illicit discharge inspection and reporting application
7 Developed application for parks and rec to track trail maintenance and donor sites
8 Assisted with fire department re-accreditation mapping and data needs
9 Utilized GIS and mapping for response efforts to July tornado damage, including debris removal tracking, damage assessments, and drone aerial imagery

2027 Program Goals & Objectives:

1 Continue to advance infrastructure modernization efforts through ongoing hardware upgrades, including replacing aging host servers and SAN storage devices. These improvements will enhance system performance, reliability, storage capacity.
2 Implement Share Point software to increase collaboration and promote efficiencies between departments.
3 Successfully and safely deploy secure, high-impact artificial intelligence tools across departments, with a focus on increasing work speed and quality, reducing manual tasks, and improving customer experiences.
4 Continue to strengthen our cybersecurity posture through enhanced security monitoring, vulnerability management, multifactor authentication, endpoint protection, and employee security awareness. Improve our ability to identify, prevent, and respond to security threats while protecting critical systems and organizational data
5 Foster an environment where IT staff can thrive personally and professionally, building confidence, communication, and leadership skills.

2027 Program Goals & Objectives:

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 Create solution for tracking snow plow operations and provide digital route maps to plow drivers

REVENUES:

ACCOUNT NUMBER	ACCOUNT	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 YTD 06/30/26	2026 PROJ	2027 BUDGET	% Change 2026/27
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	2,805	0	0	0	(100.00%)
101-5100-491.03-01	TRANSFER FROM DEBT SERVICE - IT	922	1,014	1,064	1,171	1,118	1,118	1,165	(0.51%)
101-5100-491.04-01	TRANSFER FROM CAPITAL PROJECTS	407,418	0	0	0	0	0	0	0.00%
101-5100-491.04-02	TRANS FROM EQUIP FUND to IT	0	0	0	70,000	0	70,000	0	(100.00%)
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	425,804	0	0	465,000	9.21%
	Subtotal (Program Revenues)	**408,339**	**1,014**	**1,064**	**499,780**	**1,118**	**71,118**	**466,165**	***(6.73%)***
	Undesignated Rev. to Balance	***86,197***	***108,286***	***140,071***	***140,275***	***20,502***	***140,951***	***139,989***	***(0.20%)***
	LEVY to Balance	***424,147***	***423,049***	***480,810***	***480,961***	***306,489***	***495,110***	***494,017***	***2.71%***
	TOTAL REVENUE:	**918,683**	**532,348**	**621,945**	**1,121,016**	**328,109**	**707,179**	**1,100,171**	***(1.86%)***

EXPENDITURES:

ACCOUNT NUMBER	ACCOUNT	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 YTD 06/30/26	2026 PROJ	2027 BUDGET	% Change 2026/27
101-5100-560.01-10	SALARIED	112,237	104,698	110,863	114,173	51,201	114,188	114,187	0.01%
101-5100-560.01-20	HOURLY/NON-REPRESENTED	40,362	43,025	44,978	46,373	20,796	46,380	46,378	0.01%
101-5100-560.01-21	HOURLY OT/NON-REPR	0	339	0	666	8	36	666	0.00%
101-5100-560.01-31	FICA	11,074	10,720	11,140	11,619	5,152	11,641	11,592	(0.23%)
101-5100-560.01-32	WI RETIREMENT	10,400	10,222	10,851	11,607	5,184	11,561	11,689	0.71%
101-5100-560.01-51	MEDICAL INSURANCE	45,825	46,454	49,976	51,302	22,655	51,205	53,363	4.02%
101-5100-560.01-52	DENTAL INSURANCE	2,601	2,445	2,435	2,446	1,082	2,456	2,530	3.43%
101-5100-560.01-53	GROUP LIFE/DISAB INS	1,153	1,111	1,158	1,157	499	1,149	1,193	3.11%
101-5100-560.02-10	PROF SERVICE/CONTRACTED	18,303	16,486	18,874	40,121	6,172	32,121	25,921	(35.39%)
101-5100-560.02-11	COMPUTER LICENSE & MAINT	132,798	186,773	222,648	233,272	164,280	233,272	235,977	1.16%
101-5100-560.02-24	TELEPHONE	34,702	33,987	33,621	43,870	12,559	43,870	43,870	0.00%
101-5100-560.02-40	REPAIR/MAINT SERV/OTHER	2,501	1,163	2,621	3,500	0	3,500	3,500	0.00%

EXPENDITURES: (cont.)

ACCOUNT NUMBER	ACCOUNT	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 YTD 06/30/26	2026 PROJ	2027 BUDGET	% Change 2026/27
101-5100-560.03-11	COMPUTER SUPPLIES	4,363	5,788	5,952	6,999	2,210	5,999	6,999	0.00%
101-5100-560.03-20	SUBSCRIPTIONS & DUES	580	190	140	800	65	200	800	0.00%
101-5100-560.03-30	MILEAGE/MEALS/LODGING	418	1,539	1,773	2,850	1,915	2,500	2,850	0.00%
101-5100-560.03-35	TRAINING	197	2,906	1,908	6,050	1,555	6,000	6,050	0.00%
101-5100-560.08-15	COMPUTER EQUIP/SOFTWARE	81,835	35,801	64,105	508,105	23,610	105,000	496,500	(2.28%)
101-5100-560.08-31	CAPITAL OUTLAY MISC	387,684	0	0	0	0	0	0	0.00%
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	31,650	28,702	24,910	22,109	0	22,109	22,109	0.00%
	IT OPERATIONS	**918,683**	**532,348**	**607,953**	**1,107,019**	**318,943**	**693,187**	**1,086,174**	***(1.88%)***
101-5800-560.06-10	CAPITAL LEASE-PRIN	0	0	12,650	12,900	9,166	12,896	13,445	0.00%
101-5800-560.06-20	CAPITAL LEASE-INTEREST	0	0	1,342	1,097	0	1,096	552	0.00%
	LEASE DEBT	**0**	**0**	**13,992**	**13,997**	**9,166**	**13,992**	**13,997**	***0.00%***
	INFORMATION TECHNOLOGY	**918,683**	**532,348**	**621,945**	**1,121,016**	**328,109**	**707,179**	**1,100,171**	***(1.86%)***

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)

NOTES (cont.):

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 Small Local Government Enterprises Edition. $10,300 annually (total cost $20,600, increase 18%). Virtual Server Software was bought by another company that increased by 100%. $8,910 (total cost $12,729), Mobile Device Management (MDM) Current product has reached its end of life and new product has higher cost $2,800 (total $4,000), PD report writing, case management, etc systems to Blueline Logic (net increase $5,116; Stormwater Modeling Program $5,740 (100% Storm Utility); CAD licensing $925 (25% each Village/Water/Sewer/Storm total cost $3,700), Added Naviline Online Building Permits, Mobile Inspections and Mobile Workorders adding an additional $6,005

7 **101-5100-560.02-24 Telephone:** Village Internet ($6,500), Mobile Phones and Mobile Data Cards ($33,520), Phone replacement funds ($3,500), fiber pole annual cost ($350)

8 **101-5100-560.02-40 Maintenance Services:** Contractual services as needed, such as purchase of IT annual block hours

9 **101-5100-560.03-11 Computer Supplies:** Printer toner, cables, other computer related supplies

10 **101-5100-560.03-20 Subscriptions and Dues:** Dues for Governmental Information Processing Association of Wisconsin (GIPAW), 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)

Offset with fund balance: replace Security Camera Server for the PD (total $36,000); Virtual Host Servers in M/C $17,500 (total $25,000); Document Scanners for PD Comtech and Court Clerk ($2,000); Rollover SAN, Backup SAN, Virtual Servers, and Backup Virtual Servers $409,500 (total $585,000)

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

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 2026 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.

2026 Program Accomplishments:

1. Collected approximately $86,330.55 in forfeitures through AllPaid Payment Services as of 07-28-2026, which permits forfeitures to be paid with a credit card, by phone or online.
2. Participated in State Debt Collection, which collected approximately $55,483.08 in unpaid forfeitures as of 07-28-2026.
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-including increased Court costs from 33.00 to 43.00.
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 Tipss, which minimizes any errors. Also work with the police department on a monthly basis to keep records organized.
9. Continued reduction in jail lockup fees due to alternative means to obtain payments.
10. Working closely with NHS regrading any juveniles issued citations at school.

2027 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	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 YTD 06/30/26	2026 PROJ	2027 BUDGET	% Change 2026/27
101-5200-451.03-00	SERVICE/PROCESS FEE	270	930	1,370	1,000	750	1,200	1,200	20.00%
101-5100-451.04-00	COURT COSTS	41,165	63,276	72,168	64,000	37,007	70,000	70,000	9.38%
	Subtotal (Program Revenues)	**41,435**	**64,206**	**73,538**	**65,000**	**37,757**	**71,200**	**71,200**	***9.54%***
	Undesignated Rev. to Balance	***12,492***	***14,825***	***16,287***	***19,011***	***1,851***	***18,016***	***18,552***	***(2.41%)***
	LEVY to Balance	***61,467***	***57,919***	***55,907***	***65,184***	***27,670***	***63,284***	***65,472***	***0.44%***
	TOTAL REVENUE:	**115,394**	**136,951**	**145,732**	**149,195**	**67,278**	**152,500**	**155,224**	***4.04%***

EXPENDITURES:

ACCOUNT NUMBER	ACCOUNT	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 YTD 06/30/26	2026 PROJ	2027 BUDGET	% Change 2026/27
101-5100-510.01-10	SALARIED	8,240	8,303	10,875	12,000	5,400	12,046	12,000	0.00%
101-5100-510.01-20	HOURLY NON-REPR F/T	51,216	54,378	57,151	58,859	26,588	58,865	58,866	0.01%
101-5100-510.01-21	HOURLY OT/NON-REPR	0	282	92	0	0	0	0	0.00%
101-5100-510.01-31	FICA	4,250	4,482	4,837	5,046	2,158	5,058	5,031	(0.30%)
101-5100-510.01-32	WI RETIREMENT	3,492	3,773	3,985	4,238	1,915	4,238	4,268	0.71%
101-5100-510.01-51	MEDICAL INSURANCE	21,917	24,449	26,307	27,000	11,921	28,086	28,086	4.02%
101-5100-510.01-52	DENTAL INSURANCE	1,244	1,287	1,282	1,287	569	1,416	1,332	3.50%
101-5100-510.01-53	GROUP LIFE/DISAB INS	411	432	449	450	192	461	461	2.44%
101-5100-510.02-10	PROF SERVICE/CONTRACTED	0	2,246	2,299	2,500	3,328	4,500	4,500	80.00%
101-5100-521.02-15	LEGAL COUNSEL	23,033	35,022	35,857	35,000	14,235	35,000	37,500	7.14%
101-5100-510.03-10	OFFICE SUPPLIES	101	98	137	400	22	400	750	87.50%
101-5100-510.03-20	SUBSCRIPTIONS & DUES	100	100	150	150	150	150	150	0.00%
101-5100-510.03-30	MILEAGE/MEALS/LODGING	0	196	392	425	0	425	425	0.00%
101-5100-510.03-35	TRAINING	740	840	840	840	800	855	855	1.79%
101-5100-510.03-41	POSTAGE	650	1,063	1,079	1,000	0	1,000	1,000	0.00%
	JUDICIAL	**115,394**	**136,951**	**145,732**	**149,195**	**67,278**	**152,500**	**155,224**	***4.04%***
	TOTAL EXPENDITURES	**115,394**	**136,951**	**145,732**	**149,195**	**67,278**	**152,500**	**155,224**	***4.04%***

NOTES:

1 **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.

2 **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 2027 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.

3 **101-5100-510.03-20 Subscription and Dues:** $150 Municipal Judge Association

4 **101-5100-510.03-30 Mileage/Meals/Lodging:** The Judge and Court Clerk will each be attending one seminar in 2027

5 **101-5100-510.03-35 Training:** Continuing Judicial Education Dues $800 and yearly municipal court clerk seminar $55

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.

2027 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	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 YTD 06/30/26	2026 PROJ	2027 BUDGET	% Change 2026/27
101-5100-492.09-00	TRANSFER ASSIGNED BALANCE - LEG	0	0	0	32,538	0	0	33,421	2.71%
	Subtotal (Program Revenues)	**0**	**0**	**0**	**32,538**	**0**	**0**	**33,421**	***2.71%***
	Undesignated Rev. to Balance	***10,293***	***10,571***	***17,929***	***12,136***	***3,737***	***18,574***	***11,881***	***(2.11%)***
	LEVY to Balance	***50,649***	***41,298***	***61,544***	***41,612***	***55,870***	***65,245***	***41,927***	***0.76%***
	TOTAL REVENUE:	**60,942**	**51,869**	**79,473**	**86,286**	**59,607**	**83,819**	**87,229**	***1.09%***

EXPENDITURES:

ACCOUNT NUMBER	ACCOUNT	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 YTD 06/30/26	2026 PROJ	2027 BUDGET	% Change 2026/27
101-5100-500.01-10	SALARIED	35,126	35,555	35,060	35,850	16,140	35,850	35,850	0.00%
101-5100-500.01-31	FICA	2,687	2,729	2,682	2,743	1,235	2,743	2,743	0.00%
101-5100-500.01-32	WI RETIREMENT	894	914	611	625	281	625	625	0.00%
101-5100-500.02-10	PROFESSIONAL SERVICES	1,405	2,049	1,431	2,090	616	2,000	2,090	0.00%
101-5100-500.03-20	SUBSCRIPTIONS & DUES	8,397	9,072	9,710	9,940	9,130	9,750	10,000	0.60%
101-5100-500.03-25	LEGAL AND DISPLAY ADS	0	0	0	0	0	0	0	0.00%
101-5100-500.03-30	MILEAGE/MEALS/LODGING	714	550	1,200	1,500	589	1,000	1,500	0.00%
101-5100-500.03-35	TRAINING	190	500	995	500	575	575	500	0.00%
101-5100-500.03-90	OTHER SUPPLIES & EXPENSE	1,582	500	254	2,250	1,765	2,000	500	(77.78%)
101-5100-500.08-14	CAPITAL EQUIPMENT-OTHER	9,947	0	27,530	30,788	29,276	29,276	33,421	8.55%
	LEGISLATIVE	**60,942**	**51,869**	**79,473**	**86,286**	**59,607**	**83,819**	**87,229**	***1.09%***

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:** $33,421 Replace several speakers, the wireless microphones, and the 8 corded microphones for the Assembly Room (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	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 YTD 06/30/26	2026 PROJ	2027 BUDGET	% Change 2026/27
101-5100-431.09-00	FEDERAL GRANT - GENERAL	0	0	6,006	0	0	0	0	0.00%
101-5100-432.09-00	MISC STATE GRANT	0	0	0	6,000	0	0	0	(100.00%)
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	44,059	36,377	50,502	40,910	0	45,000	50,000	22.22%
101-5100-491.06-11	TRANS FROM WTR DEPARTMENT to MC	23,748	17,022	24,169	20,000	0	20,000	20,000	0.00%
101-5100-491.06-12	TRANS FROM SWR DEPARTMENT to MC	22,769	16,216	23,681	20,000	0	20,000	20,000	0.00%
101-5100-491.06-13	TRANS FROM STORM DEPARTMENT to MC	45,537	32,399	47,231	37,500	0	37,500	37,500	0.00%
101-5100-491.06-13	TRANS FROM STORM UTILITY advance to 613	0	0	0	0	0	0	0	0.00%
101-5100-491.06-13	TRANS FROM STORM UTILITY repayment of prior ex	0	0	0	50,000	0	0	50,000	0.00%
101-5100-492.04-01	TRANSFER FROM SETTLEMENT FUNDS-M	0	0	0	0	0	0	0	0.00%
101-5100-492.09-00	TRANSFER ASSIGNED BAL - ACCRUAL	0	0	0	0	0	0	0	0.00%
101-5100-492.09-00	TRANSFER ASSIGNED BAL - RESERVE	0	0	0	0	0	0	0	0.00%
101-5100-492.09-00	TRANSFER ASSIGNED BALANCE - MC	0	0	0	87,285	0	0	139,794	60.16%
101-5100-492.09-00	TRANSFER ASSIGNED BALANCE - Gen	0	0	0	35,000	0	0	25,000	(28.57%)
	Subtotal (Program Revenues)	**136,113**	**102,013**	**151,589**	**296,695**	**0**	**122,500**	**342,294**	***15.37%***
101-5100-410.02-00	MOBILEHOME FEE-TN SHARE	61,813	62,736	61,795	60,000	42,716	61,500	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	633,935	648,571	661,832	690,000	0	675,000	690,000	0.00%
101-5100-410.05-09	PAYMENT IN LIEU OF TAXES-OTHER	580	566	519	600	538	538	600	0.00%
101-5100-410.09-00	OTHER TAXES	283	6,712	12,861	6,000	(525)	7,500	6,000	0.00%
101-5100-432.02-00	SHARED REVENUE - STATE	354,390	842,560	865,012	889,555	0	889,500	905,337	1.77%
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	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 YTD 6/30/2026	2026 PROJ	2027 BUDGET	% Change 2026/27
101-5100-432.04-02	PERSONAL PROPERTY AID	69,864	69,864	283,811	283,811	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	30,000	0	0	0	(100.00%)
101-5100-440.09-01	FRANCHISE FEES/CABLE TV	168,652	164,435	142,972	170,000	33,345	145,000	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	32	1	0	0	0	0	0.00%
101-5100-463.01-00	RENT-TOWN PROPERTY: GENERAL	29,680	30,670	30,007	27,500	12,524	25,000	27,500	0.00%
101-5200-464.07-00	IMPACT FEES-FIRE STATION	16,432	8,175	49,577	20,000	13,017	25,000	20,000	0.00%
101-5100-469.05-00	ROADWAY DEV. AGREEMENT	0	0	2,800	0	0	0	0	0.00%
101-5100-480.02-01	SALE OF TOWN EQUIPMENT: GEN	0	0	4,620	0	0	0	0	0.00%
101-5100-480.09-00	MISC REVENUE: GENERAL	39,238	6,237	17,422	15,000	20,041	22,000	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)	**1,594,845**	**2,060,533**	**2,353,207**	**2,412,444**	**405,467**	**2,354,827**	**2,398,226**	***(0.59%)***
101-5100-410.01-00	**GENERAL PROPERTY TAX**	**7,846,554**	**8,047,835**	**8,076,972**	**8,271,470**	**6,060,736**	**8,270,000**	**8,460,904**	***2.29%***
	Undesignated Revenue % of Unallocated	16.89%	20.38%	22.56%	22.58%	6.27%	22.16%	22.08%	***(2.21%)***
	General Property Tax % of Unallocated	83.11%	79.62%	77.44%	77.42%	93.73%	77.84%	77.92%	***0.65%***
	Subtotal (Program Revenues)	**136,113**	**102,013**	**151,589**	**296,695**	**0**	**122,500**	**342,294**	***15.37%***
	Undesignated Rev. to Balance Program	***14,573***	***82,271***	***58,643***	***49,729***	***92,414***	***(87,612)***	***84,868***	***70.66%***
	LEVY to Balance Program	***70,568***	***319,217***	***200,596***	***170,433***	***1,380,916***	***(309,396)***	***297,097***	***74.32%***
	TOTAL REVENUE:	**221,255**	**503,501**	**410,827**	**516,857**	**1,473,330**	**(274,508)**	**724,259**	***40.13%***

EXPENDITURES: Municipal Complex

ACCOUNT NUMBER	ACCOUNT	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 YTD 6/30/2026	2026 PROJ	2027 BUDGET	% Change 2026/27
101-5100-590.01-20	HOURLY/NON-REPRESENTED	46,365	48,383	46,096	49,681	21,122	48,275	48,275	(2.83%)
101-5100-590.01-21	HOURLY OT/NON-REPR	1,262	237	0	1,428	0	1,428	1,387	(2.87%)
101-5100-590.01-22	HOURLY/NON-REPR./P.T.	0	0	0	18,085	2,751	17,870	20,800	15.01%
101-5100-590.01-24	HOURLY/GENERAL UNION	0	0	0	0	0	0	0	0.00%
101-5100-590.01-25	HRLY. OT/GEN UNION	0	0	0	0	0	0	0	0.00%
101-5100-590.01-31	FICA	3,414	3,722	3,605	3,910	1,842	3,802	5,390	37.85%
101-5100-590.01-32	WI RETIREMENT	3,246	3,329	3,237	3,680	837	3,579	3,600	(2.17%)
101-5100-590.01-51	MEDICAL INSURANCE	8,903	16,611	0	0	0	0	0	0.00%

EXPENDITURES: Municipal Complex (cont.)

ACCOUNT NUMBER	ACCOUNT	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 YTD 6/30/2026	2026 PROJ	2027 BUDGET	% Change 2026/27
101-5100-590.01-52	DENTAL INSURANCE	406	18	0	0	0	0	0	0.00%
101-5100-590.01-53	GROUP LIFE/DISAB INS	379	400	385	385	96	385	392	1.82%
101-5100-590.02-10	PROF SERVICE/CONTRACTED	0	393	25,756	10,000	0	1,000	10,000	0.00%
101-5100-590.02-14	ENGINEERING	0	0	0	0	0	0	0	0.00%
101-5100-590.02-17	EQUIP RENTAL/CONTRACTED	4,289	4,700	13,024	3,326	1,089	2,177	3,010	(9.50%)
101-5100-590.02-21	ELECTRICITY	57,822	55,943	65,338	58,000	26,787	66,000	66,000	13.79%
101-5100-590.02-22	NATURAL GAS	30,140	24,161	39,573	44,000	29,159	40,000	44,000	0.00%
101-5100-590.02-23	SEWER/WATER/STORM	17,657	18,147	19,056	19,000	9,878	20,000	19,000	0.00%
101-5100-590.02-24	TELEPHONE	9,536	9,431	9,216	10,000	7,003	9,300	10,000	0.00%
101-5100-590.02-40	REPAIR/MAINT SERV/OTHER	8,778	11,186	3,999	9,400	1,006	4,500	9,400	0.00%
101-5100-590.02-41	BUILDING REPAIR & MAINT	32,580	95,228	80,261	60,000	40,033	73,000	60,000	0.00%
101-5100-590.03-46	CLOTHING/UNIFORM ALLOW	0	149	687	400	216	400	400	0.00%
101-5100-590.03-57	CUSTODIAL/MAINTENANCE SUP	10,796	7,852	10,564	9,500	4,961	9,400	9,500	0.00%
101-5100-590.03-58	GROUNDS MAINTENANCE SUPPL	2,361	2,207	836	2,000	568	1,000	2,000	0.00%
101-5100-590.08-19	CAP IMPR BUILDING & LAND	215,519	19,410	51,018	60,000	11,243	11,243	120,794	101.32%
101-5100-590.08-31	CAP IMPROVEMENT MISC	0	0	0	7,500	6,440	6,440	19,000	153.33%
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	**455,370**	**323,422**	**374,568**	**372,212**	**165,031**	**321,716**	**454,865**	***22.21%***

EXPENDITURES: General Government

ACCOUNT NUMBER	ACCOUNT	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 YTD 6/30/2026	2026 PROJ	2027 BUDGET	% Change 2026/27
101-5100-600.02-10	PROF SERVICE/CONTRACTED	5,279	5,498	6,773	5,800	3,246	6,150	6,000	3.45%
101-5100-600.02-34	SITE MAINTENANCE-EAB	4,400	10,000	10,000	35,000	5,300	12,500	25,000	(28.57%)
101-5100-600.03-10	OFFICE SUPPLIES	5,185	5,224	7,097	10,100	3,570	8,425	9,500	(5.94%)
101-5100-600.03-41	POSTAGE/SHIPPING	12,790	9,741	9,006	12,750	3,121	9,850	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	48,190	0	0	186,144	286.27%
101-5100-600.09-20	TRANSFER TO SRF	500	500	500	0	0	0	0	0.00%
101-5100-600.09-40	TRANSFER TO CAP PROJS								
	GENERAL GOVERNMENT	**28,154**	**30,963**	**33,376**	**141,840**	**15,237**	**36,925**	**269,394**	***89.93%***
	TOTAL EXPENDITURES	**484,524**	**354,386**	**407,944**	**514,052**	**180,268**	**358,641**	**724,259**	***40.89%***

NOTES:

Revenue Notes

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 allocated 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 **101-5100-432.04-01, 101-5100-432.04-02, 101-5100-432.07-01: various State Aids**
These account for aid from the State from various times when the State provided tax payer relief by eliminating or reducing taxes on items such as cable franchise fees and the locally assessed business personal property taxes for machinery, tools and patterns, and computers and created a state payment to the taxing jurisdictions as a replacement for the elimination of these funds. The aid does not have an escalator and is not expected to change.

Expenditure Notes

Municipal Complex

1 **101-5100-590.01-22 Hourly / Part-Time** - In 2026 a temporary part-time employee was hired to assist with janitorial services at the municipal complex, partially funded with a transfer of budget funds from the Street Dept summer help not being utilized and partially with fund balance

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

3 **101-5100-590.02-10 Professional Services** - $10,000 Miscellaneous exterior building perimeter improvements (rollover - offset w/ fund balance)

4 **101-5100-590.02-41 Building Repair & Maintenance: $60,000**
$7,300 Rug/towel rental and bathroom deep clean (yearly), $750 Jib crane inspection (annual), $500 Vehicle Lift inspection, $4,000 Overhead garage doors maintenance, $11,000 Main Building HVAC (incl. boiler cleaning, inspection, and certification), $6,000 Security Storage Building HVAC, $1,750 Generator maintenance (annual), $3,500 Security System Monitoring (main and storage bldgs), $600 Backflow preventer (annual testing), $12,000 Fire Sprinkler System Service and testing (quarterly) and annual testing backflow preventor (main and storage bldgs), $5,000 Fire alarm system monitoring and inspection (main and storage bldgs), $600 Fire Extinguisher maintenance and inspection (annual), $7,000 Misc. repairs

5 **101-5100-590.03-46 Clothing/Uniform Allowance: $400**
Custodian's safety shoes, shirts, pants.

6 **101-5100-590.03-57 Custodial/Maintenance Supplies: $9,500**
Miscellaneous maintenance and cleaning supplies for Municipal Complex.

7 **101-5100-590.03-58 Grounds Maintenance Supplies: $2,000**
Outside area of building maintenance, consisting of fertilizer, stone, mulch, plants, complex sidewalk salt.

8 **101-5100-590.08-19 Building Capital: $120,794**
All offset with fund balance: municipal complex bathroom updates (such as wall tiles, fixtures, and stall walls) - $40,000 (rolled over); service door replacement - $15,000; replace electronic messaging board at municipal complex - $36,964 and at Station 40 - $28,830

Expenditure Notes (cont.)

9 **101-5100-590.08-31 Misc Capital: $19,000**
All offset with fund balance: Carpet Extractor - $3,500, Wet/Dry Vacuum - $500; replace interior and exterior security cameras, as needed - approx $1,100 per exterior and $300 per interior - $15,000 (not to exceed)

General Government

10 **101-5100-600.02-10 Contracted Services: $6,000**
Administrative fees for insurance broker (Cottingham & Butler), Section 125 Flex Spending Plan, and music license

11 **101-5100-600.02-34 Site Maintenance-EAB -** $25,000
The annual $10,000 Emerald Ash Borer funding (to savings) was halted in 2023. As of 12/31/25, there is $42,250 of assigned fund balance designated for future EAB projects. The anticipated balance for 12/31/26 is $12,500. The 2027 budget is to use $25,000 of these funds in 2027, with $25,000 by Parks and $0 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.

2026 Accomplishments:

Recreation

1 Navigated recreation program coordination and scheduling following the tornado disaster
2 Added additional adult day trips
3 Added additional adult fitness classes
4 Added new special events
5 Continued to recruit and retain business sponsors
6 Attended continuing education opportunities

Parks

1 Tornado response and clean up took place at Palisades Park, Wittmann Park, Butte des Morts Park, Earl Street Soccer Complex
2 Schildt Park renovation project - including pickleball courts, playground, expansion
3 Replaced Kippenhan Park playground
4 Continued to partner with Rent.fun to bring a kayak rental program to Fritse Park
5 Reconstructed American Drive Trail (Shady Lane to Copperhead)
6 Replaced security cameras at Wittmann Park
7 Crack sealed and seal coated Fritsch Park and Butte des Morts Park lots
8 Crack sealed and seal coated multiple trail sections
9 Replaced tee signs and distance markers at the O'Hauser disc golf course
10 Removed dock pilings at the Rydell Conservancy
11 Continued planting trees and benches via the memorial/donor program

2026 Accomplishments - Parks (cont.):

12 Held an Arbor Day Celebration and planted numerous trees throughout park and trail system and maintained Tree City USA status
13 Volunteer work groups spent numerous hours improving the Rydell Conservancy and Woodland Prairie Park bike trails
14 Removed ash trees from park system, focusing on Butte des Morts Park
15 Completed semi-annual playground inspections and made necessary repairs/replacements
16 Completed second phase of Trestle Trail structural repairs (coordinated with City of Menasha)
17 Updated the 2027-2031 CORP (ongoing)
18 Attended continuing education opportunities

2027 Program Goals

Recreation

1 Navigate tornado response by finding alternate locations to host indoor recreation programs
2 Expand summer program offerings
3 Continue to create and build relationships with community businesses
4 Maintain 100% direct program cost recovery
5 Staff to attend WPRA State Conference and other continuing education opportunities

Parks

1 Navigate tornado recovery and restoration process
2 Finalize Schildt Park project
3 Coordinate the replacement of the Westfield Lane-Friendship Trail fence
4 Strohmeyer Park project to include reconstruction of basketball court, trail and replacement of playground
5 Install covered shelter at the O'Hauser disc golf course
6 Perform semi-annual playground inspections and repair/replace equipment as needed
7 Continue to crack seal and sealcoat maintenance on trails and parking lots
8 Staff to attend WPRA State Conference, CPSI Course and other continuing education opportunities

REVENUES - Park:

ACCOUNT NUMBER	ACCOUNT	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 YTD 06/30/26	2026 PROJ	2027 BUDGET	% Change 2026/27
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	342	420	228	300	186	250	250	(16.67%)
101-5500-463.04-00	PARK RENTALS	25,302	27,546	24,356	22,850	19,536	22,850	22,850	0.00%
101-5500-480.02-01	SALE OF TOWN EQUIPMENT: PK	0	0	0	0	0	0	0	0.00%
101-5500-480.03-02	KIOSK ADS	0	0	0	0	0	0	0	0.00%
101-5500-480.04-01	VENDING MACHINES	636	731	245	650	101	600	600	(7.69%)
101-5500-480.09-00	MISC REVENUE: PARK	398	1,701	2,151	1,000	1,372	1,500	1,500	50.00%
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	13,413	0	0	0	0	0	10,000	100.00%
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	268	1,399	0	0	0	0	0	0.00%
101-5500-491.02-05	TRANSFER FROM DISC GOLF FEES/DON	57,610	19,246	14,593	66,776	0	26,776	21,855	(67.27%)
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 RECC	0	0	0	0	0	0	0	0.00%
101-5500-491.02-05	TRANSFER FROM TREE FUND (FORMER	0	5,237	17,000	5,000	0	5,000	10,000	100.00%
101-5500-491.02-05	TRANSFER FROM WOODLAND PRAIRIE	0	0	0	0	0	0	0	0.00%
101-5500-491.02-05	TRANSFER FROM ROOM TAX SRF	0	14,292	687	0	0	0	480	100.00%
101-5500-491.02-05	TRANSFER FROM IMPACT FEES	0	0	8,653	0	0	0	0	0.00%
101-5500-492.09-00	TRANSFER ASSIGNED BALANCE - PK	0	0	0	86,000	0	0	98,000	13.95%
	Park Subtotal (Program Revenues)	**97,969**	**70,572**	**67,913**	**182,576**	**21,195**	**56,976**	**167,485**	***(8.27%)***

REVENUES - Recreation:

101-5500-468.01-01	SPRING REC FEES	19,847	19,043	19,732	21,289	17,740	17,740	24,863	16.79%
101-5500-468.01-02	SUMMER PROGRAM FEES	48,039	52,191	50,250	54,065	42,867	47,500	51,700	(4.37%)
101-5500-468.01-03	FALL PROGRAM FEES	37,938	42,166	38,984	36,238	8,308	25,000	36,606	1.02%
101-5500-468.01-04	WINTER PROGRAM FEES	33,048	36,388	24,762	34,888	10,089	25,000	35,530	1.84%
101-5500-468.02-01	STATE ATTRACTIONS	20,466	20,470	17,942	18,000	5,721	21,933	18,000	0.00%
101-5500-463.01-00	RENT-TOWN PROPERTY: PARK	31,017	25,773	26,125	24,669	15,727	22,850	24,000	(2.71%)

REVENUES - Recreation (cont.):

ACCOUNT NUMBER	ACCOUNT	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 YTD 6/30/2026	2026 PROJ	2027 BUDGET	% Change 2026/27
101-5500-463.03-00	COMMUNITY CENTER RENTAL	20,887	22,867	20,783	21,000	10,151	10,500	21,000	0.00%
101-5500-480.08-11	DONATIONS & CONTRIBUTIONS - PK/RE	0	13,500	0	0	0	0	0	0.00%
101-5500-480.09-01	MISC REVENUE: RECREATION	467	437	550	400	523	400	200	(50.00%)
101-5500-492.09-00	TRANSFER ASSIGNED BALANCE - REC	0	0	0	4,900	0	0	1,400	(71.43%)
	Recreation Subtotal (Program Revenues)	**211,709**	**232,835**	**199,128**	**215,449**	**111,126**	**170,923**	**213,299**	***(1.00%)***
	Total Program Revenue	**309,678**	**303,407**	**267,041**	**398,025**	**132,321**	**227,899**	**380,784**	***(4.33%)***
	Undesignated Rev. to Balance	***188,086***	***227,727***	***268,394***	***272,136***	***24,784***	***289,443***	***266,791***	***(1.96%)***
	LEVY to Balance	***925,506***	***889,676***	***921,297***	***933,070***	***370,499***	***1,016,706***	***941,502***	***0.90%***
	TOTAL REVENUE:	**1,423,270**	**1,420,810**	**1,456,732**	**1,603,231**	**527,604**	**1,534,048**	**1,589,077**	***(0.88%)***

EXPENDITURES-Park:

ACCOUNT NUMBER	ACCOUNT	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 YTD 06/30/26	2026 PROJ	2027 BUDGET	% Change 2026/27
101-5500-710.01-10	SALARIED	36,929	48,371	51,480	53,236	23,875	53,244	53,244	0.02%
101-5500-710.01-20	HOURLY/NON-REPRESENTED	237,776	256,783	264,749	274,415	128,279	275,203	272,683	(0.63%)
101-5500-710.01-21	HOURLY OT/NON-REPR	7,328	9,728	8,897	9,593	3,548	9,593	9,525	(0.71%)
101-5500-710.01-22	HOURLY/NON-REPR./P.T.	65,470	77,806	80,970	91,967	25,659	91,967	100,548	9.33%
101-5500-710.01-23	P/T NON-REP OT	1,351	3,083	3,931	3,906	448	3,906	3,906	0.00%
101-5500-710.01-31	FICA	26,194	29,667	30,926	31,783	13,164	31,902	32,090	0.97%
101-5500-710.01-32	WI RETIREMENT	19,123	21,730	22,642	29,527	10,825	25,524	29,840	1.06%
101-5500-710.01-40	PER DIEM	2,975	2,485	2,625	3,185	1,295	3,185	3,185	0.00%
101-5500-710.01-51	MEDICAL INSURANCE	54,632	63,285	73,162	101,251	40,260	101,063	116,753	15.31%
101-5500-710.01-52	DENTAL INSURANCE	2,959	3,310	3,436	3,540	1,815	3,540	3,904	10.28%
101-5500-710.01-53	GROUP LIFE/DISAB INS	2,123	2,332	2,403	2,414	992	3,092	2,485	2.94%
101-5500-710.01-97	UNEMPLOYMENT COMP	0	0	0	0	0	0	0	0.00%
101-5500-710.02-10	PROF SERVICE/CONTRACTED	119	10,858	3,509	40,050	6,049	20,050	42,050	4.99%
101-5500-710.02-12	EMPLOYEE ASSISTANCE PROG	245	252	252	250	252	252	252	0.80%
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	3,386	3,875	3,389	3,260	1,934	5,000	3,420	4.91%
101-5500-710.02-21	ELECTRICITY	13,246	14,907	13,973	15,800	7,962	15,800	15,800	0.00%
101-5500-710.02-22	NATURAL GAS	1,888	2,063	1,996	2,500	1,548	2,500	2,500	0.00%
101-5500-710.02-23	SEWER/WATER/STORM	21,127	21,010	21,415	19,600	8,512	19,600	19,600	0.00%
101-5500-710.02-34	SITE MAINTENANCE	18,052	17,536	21,035	25,200	10,538	25,200	24,200	(3.97%)

EXPENDITURES-Park: (cont.)

ACCOUNT NUMBER	ACCOUNT	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 YTD 06/30/26	2026 PROJ	2027 BUDGET	% Change 2026/27
101-5500-710.02-40	REPAIR/MAINT SERV/OTHER	6,971	2,766	9,324	18,940	1,199	18,940	22,090	16.63%
101-5500-710.02-41	BUILDING REPAIR & MAINT	9,360	8,356	6,722	8,730	4,313	8,730	8,730	0.00%
101-5500-710.02-93	DRUG & ALCOHOL TESTING	1,089	1,098	1,014	950	1,457	1,457	1,150	21.05%
101-5500-710.03-10	OFFICE SUPPLIES	392	366	362	400	145	400	400	0.00%
101-5500-710.03-13	PRINTING/MARKETING	2,628	847	1,339	2,385	2,142	2,385	2,385	0.00%
101-5500-710.03-20	SUBSCRIPTIONS & DUES	245	485	256	375	135	375	425	13.33%
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	653	1,027	884	1,290	118	1,290	1,340	3.88%
101-5500-710.03-35	TRAINING	640	0	300	1,035	0	3,000	1,035	0.00%
101-5500-710.03-40	OPERATING SUPPLIES-DISC GOLF	20,806	14,984	9,958	62,030	5,517	20,000	17,080	(72.46%)
101-5500-710.03-41	POSTAGE/SHIPPING	432	482	481	400	220	500	450	12.50%
101-5500-710.03-46	CLOTHING/UNIFORM ALLOW	1,632	2,035	1,742	2,510	1,620	2,510	2,659	5.94%
101-5500-710.03-53	EQUIPMENT MAINTENANCE	14,913	17,951	16,121	13,700	8,881	15,000	15,000	9.49%
101-5500-710.03-55	VEHICLE MAINTENANCE	10,415	7,551	14,146	9,000	4,018	9,000	9,000	0.00%
101-5500-710.03-57	CUSTODIAL/MAINTENANCE SUP	6,856	7,799	8,580	7,500	5,312	7,500	7,500	0.00%
101-5500-710.03-58	GROUNDS MAINTENANCE SUPPL	6,999	9,815	6,202	11,800	2,108	11,800	11,800	0.00%
101-5500-710.03-72	CRACK SEALING PROGRAM	13,440	30,090	28,390	13,500	0	13,500	16,500	22.22%
101-5500-710.03-78	TREE & BRUSH CONTROL	16,684	5,880	19,576	8,600	4,112	8,600	13,600	58.14%
101-5500-710.03-79	TRAIL MAINTENANCE	23,809	20,985	19,718	20,800	46	20,800	20,800	0.00%
101-5500-710.03-90	OTHER SUPPLIES & EXPENSE	5,562	7,682	4,635	7,900	3,368	10,900	7,900	0.00%
101-5500-710.03-93	MEDICAL EXAMS	0	0	159	159	0	159	159	0.00%
101-5500-710.08-12	CAP EQUIPMENT-VEHICLES	0	0	31,909	0	0	0	0	0.00%
101-5500-710.08-14	CAPITAL EQUIPMENT-OTHER	109,428	0	0	6,000	0	6,000	0	(100.00%)
101-5500-710.08-31	CAP-PARKS-MISC	46,842	82,452	40,086	37,000	27,184	37,000	37,000	0.00%
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-40	248,362	211,941	211,085	216,040	0	216,040	218,499	1.14%
	PARKS	**1,063,081**	**1,023,673**	**1,043,779**	**1,163,521**	**358,850**	**1,107,507**	**1,152,487**	***(0.95%)***

EXPENDITURES-Recreation:

ACCOUNT NUMBER	ACCOUNT	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 YTD 6/30/2026	2026 PROJ	2027 BUDGET	% Change 2026/27
101-5500-720.01-10	SALARIED	54,511	113,134	118,932	123,346	55,317	123,364	123,364	0.01%
101-5500-720.01-20	HOURLY/NON-REPRESENTED	13,271	12,594	11,297	13,601	6,098	13,603	13,603	0.01%
101-5500-720.01-21	HOURLY OT/NON-REPR	316	0	122	0	0	0	0	0.00%
101-5500-720.01-22	HOURLY/NON-REPR./P.T.	103,451	63,262	73,817	68,455	18,155	68,455	65,470	(4.36%)
101-5500-720.01-31	FICA	12,824	13,464	14,574	15,114	5,524	15,156	14,863	(1.66%)
101-5500-720.01-32	WI RETIREMENT	10,119	8,683	9,067	9,861	4,423	9,862	9,930	0.70%
101-5500-720.01-51	MEDICAL INSURANCE	17,471	40,066	44,285	47,251	20,866	47,163	49,151	4.02%
101-5500-720.01-52	DENTAL INSURANCE	963	643	751	966	333	754	781	(19.15%)
101-5500-720.01-53	GROUP LIFE/DISAB INS	523	985	993	991	425	1,016	1,025	3.43%
101-5500-720.01-97	UNEMPLOYMENT COMP	0	0	0	0	0	0	0	0.00%
101-5500-720.02-10	PROF SERVICE/CONTRACTED	14	28	77	100	56	56	100	0.00%
101-5500-720.02-13	ADA MODIFICATIONS	0	0	0	300	0	0	300	0.00%
101-5500-720.02-17	EQUIP RENTAL/CONTRACTED	461	535	547	780	435	500	780	0.00%
101-5500-720.02-21	ELECTRICITY	7,354	6,925	6,865	9,600	3,162	4,500	9,600	0.00%
101-5500-720.02-22	NATURAL GAS	2,136	1,517	2,540	2,800	2,200	2,300	2,800	0.00%
101-5500-720.02-23	SEWER/WATER/STORM	3,570	3,770	4,965	4,100	1,979	2,500	4,100	0.00%
101-5500-720.02-24	TELEPHONE	1,006	1,429	1,382	1,380	695	900	1,380	0.00%
101-5500-720.02-40	REPAIR/MAINT SERV/OTHER	2,199	1,827	726	6,020	109	1,000	2,725	(54.73%)
101-5500-720.02-41	BUILDING REPAIR & MAINT	7,073	3,456	3,323	4,200	1,196	1,500	4,532	7.90%
101-5500-720.03-09	CREDIT CARD FEES	3,626	4,145	3,630	4,300	2,193	4,200	4,300	0.00%
101-5500-720.03-10	OFFICE SUPPLIES	366	1,374	206	400	104	400	400	0.00%
101-5500-720.03-20	SUBSCRIPTIONS & DUES	843	471	480	980	370	980	995	1.53%
101-5500-720.03-30	MILEAGE/MEALS/LODGING	727	904	1,176	1,550	728	1,550	1,600	3.23%
101-5500-720.03-35	TRAINING	300	1,050	575	1,265	60	1,265	1,460	15.42%
101-5500-720.03-40	OPERATING SUPPLIES	4,513	3,375	3,741	6,853	1,284	6,853	6,853	0.00%
101-5500-720.03-41	POSTAGE/SHIPPING	4,430	4,805	5,504	5,878	2,897	5,878	5,882	0.07%
101-5500-720.03-42	CC OPERATING SUPPLIES	2,330	2,661	2,165	2,500	800	1,200	2,500	0.00%
101-5500-720.03-45	LICENSE/FORMS/PRINTING	13,360	13,466	14,553	14,555	7,093	14,555	15,180	4.29%
101-5500-720.03-58	GROUNDS MAINTENANCE SUPPL	0	0	0	400	0	0	400	0.00%
101-5500-720.03-72	CRACK SEALING PROGRAM	0	0	0	0	0	0	0	0.00%
101-5500-720.03-81	SPRING PROGRAM	11,194	10,909	14,361	12,511	14,019	14,019	16,667	33.22%
101-5500-720.03-82	SUMMER PROGRAM	24,675	23,547	19,195	24,388	7,762	24,388	21,921	(10.12%)
101-5500-720.03-83	FALL PROGRAM	18,557	19,225	22,685	17,807	62	17,807	16,753	(5.92%)
101-5500-720.03-84	WINTER PROGRAM	18,243	18,993	12,976	20,178	10,409	20,178	19,895	(1.40%)

EXPENDITURES-Recreation: (cont.)

ACCOUNT NUMBER	ACCOUNT	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 YTD 06/30/26	2026 PROJ	2027 BUDGET	% Change 2026/27
101-5500-720.03-91	PUBLIC SERVICE & EDUCATION	19,763	19,892	17,263	17,280	0	20,639	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	0	0	0	0	0	0	0	0.00%
	RECREATION	**360,189**	**397,136**	**412,953**	**439,710**	**168,754**	**426,541**	**436,590**	***(0.71%)***
	TOTAL EXPENDITURES	**1,423,270**	**1,420,810**	**1,456,732**	**1,603,231**	**527,604**	**1,534,048**	**1,589,077**	***(0.88%)***

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 forestery 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), 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 2,600 hours in total

7 3 long-term seasonal mowing positions - 700 hours each (last changed 2023), increase pay range to $16 / hr to $18 / hr (increase $3 / hr)

8 1 long-term seasonal park employee (25 hrs / week for 52 wks) (increase 5 hrs / week = 260 hrs)

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; Offset with fund balance $40,000 - Palisades Park Master Plan - $30,000; Woodland Prairie Park Planning - $10,000 (Rollover from 2026 Budget)

11 **101-5500-710.02-13 ADA Modifications:** $1,000

12 **101-5500-710.02.17 Equip Rent:** Port-a-potties (O'Hauser) - $800; Port-a-potties (Woodland Prairie) - $2,400; Misc. equipment - $220

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; Park Bench Replacement - $4,000 (offset with fund balance)

14 **101-5500-710.02-40 Repair/Maint Serv/Other:** Appliance Replacement - $750; Copier (yearly) - $640; Bug/Insect Control - $450; Fire Extinguisher Service - $525; Misc./Unknown - $750; Parts Cleaner Service - $975; Fritse Park Painting - $18,000 (offset with fund balance)

Notes - Parks Expenditures: ***(cont.)***

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; annual furnace maintenance - Fritse: $345 and Fritsch: $335

16 **101-5500-710.02-93 Drug Screen:** Summer/Seasonal - $700; 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; Kiwanis - $125

20 **101-5500-710.03-30 Mileage/Meals/Lodging:** CPSI Course Lodging (1 FT) - $250; Fall Workshop Lodging (Tauscher) - $300; Meals - $150; WPRA - $400; Misc. (Seasonal/Mowers) - $240

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

22 **101-5500-710.03-40 Operation Disc Golf: Yearly - Expenses:** Pencils, Scorecards, Envelopes, Portable Toilet, Credit Card System (Ventek) - $8,330
Capital Expenses (current course): 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 Mower Reimbursement - $175; Staff T-shirts- $480; Staff Sweatshirts- $204; Director/Rec Supervisor - $200 (2 x $100)

24 **101-5500-710.03-53 Equipment Maintenance:** Tires/Belts/Oil/Filters - $5,000; Misc. Repairs - $7,800; Fork Lift Preventive Maint - $650; Plow Parts - $1,200; Propane Tank Refills - $480; Tool Cat Broom Bristle Replacement $1,200; VM Cut $1,330

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; VM Cut $1,650

26 **101-5500-710.03-57 Custodial/Maintenance Supplies:** Cleaning Supplies/Restroom Supplies - $7,500

27 **101-5500.710.03-58 Grounds Maintenance Supplies:** Replacement Plants - $300; Annuals - $300; Herbicide - Parks, Prairie, etc. - $1,500; Garlon-Buckthorn - $700; Fritse Plantings/Mulch/Stone - $2,500; Straw - $200; Seed/Fertilizer Application - $5,500; Misc. Supplies - $800

28 **101-5500-710.03.72 Crack/Seal Coat:** Misc. Crack Sealing Repairs - $2,500
Offset with fund balance: Wittman Park - $14,000

29 **101-5500-710.03.78 Urban Forestry:** Tree Replacement - $10,000 (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

31 **101-5500-710.03-90 Other Supplies & Expenses:** Routine/Misc. Supplies - $3,350; 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; VM Cut 600

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

33 **101-5500-710.08-31 Cap Parks Misc:** Bike Racks - $5,000; Kayak Launch Wood Pilings - $10,000 (offset with boat launch revenue); spare picnic tables - $22,000 (offset with fund balance)

Notes - Recreation:

101-5500-720.02-10 Professional Services: Background Checks - $100

101-5500-720.02-13 ADA Modifications: Continual modifications for ADA compliance - $300

101-5500-720.02-17 Equipment/Contracted: Community Center Mats - $780

101-5500-720.02-40 Repair/Maint Ser/Other: Office Copier (Annual) - $640; Floor Waxing (All) - $2,000; Carpet and Chair Cleaning - $125

101-5500-720.02-41 Building Repair & Maint: Insect Spraying - $600; Bi-annual HVAC - $500; Annual Station Monitoring - $660; Quarterly Sprinkler Inspection - $272, Annual Sprinkler System - $110; Misc. Unknown - $1,500; Fire Extinguishers - $450; Fire Alarm Testing - $300; Air Filters - $140

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

101-5500-720.03-10 Office Supplies: General - $400

101-5500-720.03-20 Subscriptions & Dues: NRPA - $190; WPRA - $300; USTA - $35; Sam's Club - $135; Kiwanis - $125; Scheduling Application/Software - $210

101-5500-720.03-30 Miles/Meals/Lodging: Fall Workshop Lodging (Geiser) - $300; WPRA Lodging (Geiser/Zak)- $800; Meals - $300; Misc. - $200

101-5500-720.03-35 Training: Fall Workshop - (Geiser) - $140; WPRA - (Geiser & Zak) - $800; Great Lakes/CPSI Course (Geiser) - $400; Playground Leaders Workshop - $120

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)

101-5500-720.03-41 Postage/Shipping: 2 Rec Guides - $5,800; FFR Neighborhood Mailing $82

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

101-5500-720.03-45 Printing/Marketing: Spring/Summer - $6,600, Fall/Winter - $6,400; Music License - $460; Mics. $300; Constant Contact Subscription - $1,300; Canva Subscription - $120

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

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

101-5500-720.03-91 Public Service & Education: WPRA Ticket Reimbursement - $17,280

POLICE

Program Description:

Fox Crossing has enjoyed steady growth for many years and is presently one of the largest villages in Wisconsin with a 2024 population estimate of 19,285. Fox Crossing has a service area of 14.12 square miles that includes two major highways that intersect within our boundaries. The Fox Crossing Police Department has 31 sworn officers, including several specialized assignments. Some of these assignments include: Detective, School Resource Officer, Community Liaison Officer, Drug Investigator, SWAT, K-9 Handler, Field Training Officer, Drug Recognition Expert, Honor Guard, and Crash Team Investigator. In 2025, officers responded to nearly 14,000 calls for service.

2026 Program Goals and Accomplishments:

1 Transition to new Chief of Police and leadership team while maintaining 24 hour supervision
2 Worked with Village Administration and McMahon Engineering to plan for new police department
3 K9 program continued with the establishment of new K9 (Ace) and Handler (Nathan Jack), along with receieving a substantial grant for the program
4 Successfully coordinated with two other jurisdictions and emergency management to recover from natural disaster
5 Achieved full staffing for sworn personnel
6 Established a closer working relationship with the St. Mary's school system and Menasha Joint School District
7 Performed proactive traffic enforcement with more than 100 deployments supported by grants

2027 Program Goals & Objectives

1 Break ground on new police department
2 Continue to work towards WILEAG re-accreditation
3 Continue to work with Neenah School District on the needs for additional SROs
4 Negotiate a mutually beneficial contract with the police union
5 Maintain staffing through anticipated retirements

REVENUES:

ACCOUNT NUMBER	ACCOUNT	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 YTD 06/30/26	2026 PROJ	2027 BUDGET	% Change 2026/27
101-5200-431.09-00	FEDERAL GRANT - PD	24,916	34,334	24,182	20,000	9,435	15,000	20,000	0.00%
	FEMA GRANT - STATE	0	0	0	0	0	0	0	0.00%
101-5200-432.09-00	MISC PUBLIC SAFETY GRANTS/AID-PD	9,364	6,480	0	9,000	1,312	6,000	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	102,162	106,827	52,366	106,680	110,566	3.50%
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	88,083	131,730	149,826	125,000	78,143	135,000	135,000	8.00%
101-5200-451.02-00	WITNESS FEES	0	0	0	0	0	0	0	0.00%
101-5200-452.01-00	PARKING VIOLATIONS	13,689	14,597	20,783	25,000	21,175	25,000	25,000	0.00%
101-5200-452.02-00	OWI - BLOOD DRAW FEE	1,292	2,350	2,835	2,000	1,280	2,000	2,000	0.00%

REVENUES (cont.):

ACCOUNT NUMBER	ACCOUNT	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 YTD 06/30/26	2026 PROJ	2027 BUDGET	% Change 2026/27
101-5200-469.01-03	FALSE ALARM FEES - PD	0	0	0	0	0	0	0	0.00%
101-5300-469.02-00	WEED CONTROL	1,860	2,650	2,305	5,500	4,100	5,600	5,500	0.00%
101-5200-461.01-02	LAW ENFORCE/COPY/DOC FEES	552	1,435	1,423	500	885	1,400	750	50.00%
101-5200-480.02-01	SALE OF TOWN EQUIPMENT: PD	750	0	400	0	2,500	0	0	0.00%
101-5200-480.08-11	DONATIONS & CONTRIBUTIONS - PD	63,608	2,500	0	0	0	0	0	0.00%
101-5200-480.09-02	MISC REVENUE: PUBLIC SAFETY-PD	16,800	7,412	7,154	5,500	2,872	4,000	5,500	0.00%
101-5200-491.02-02	TRANS FROM GREAT GRANT FUND	0	0	0	0	0	0	0	0.00%
101-5200-491.02-05	TRANS FROM TRAINING & EQUIPMENT - PD	0	479	244	2,805	0	0	0	0.00%
101-5200-491.02-05	TRANS FROM K9 DONATIONS - PD	3,136	5,904	9,391	10,915	0	15,000	10,915	0.00%
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	265,387	0	0	44,340	(83.29%)
	Subtotal (Program Revenues)	**270,301**	**305,919**	**320,705**	**578,434**	**174,068**	**315,680**	**368,571**	***(36.28%)***
	Undesignated Rev. to Balance	***695,610***	***937,233***	***1,090,820***	***1,080,865***	***133,912***	***1,116,258***	***1,045,040***	***(3.31%)***
	LEVY to Balance	***3,422,865***	***3,661,556***	***3,744,376***	***3,705,961***	***2,001,846***	***3,921,006***	***3,687,931***	***(0.49%)***
	TOTAL REVENUES	**4,388,776**	**4,904,708**	**5,155,901**	**5,365,260**	**2,309,826**	**5,352,944**	**5,101,543**	***(4.92%)***

EXPENDITURES:

ACCOUNT NUMBER	ACCOUNT	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 YTD 06/30/26	2026 PROJ	2027 BUDGET	% Change 2026/27
101-5300-660.02-10	PROF SERVICE/CONTRACTED	2,098	2,946	4,123	5,500	0	5,600	5,500	0.00%
	***WEED & NUISANCE CONTROL**	**2,098**	**2,946**	**4,123**	**5,500**	**0**	**5,600**	**5,500**	***22.22%***

EXPENDITURES:

ACCOUNT NUMBER	ACCOUNT	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 YTD 06/30/26	2026 PROJ	2027 BUDGET	% Change 2026/27
101-5200-610.01-10	SALARIED	727,348	713,382	759,719	809,737	326,691	790,575	826,425	2.06%
101-5200-610.01-15	SALARIED OVERTIME	54,610	29,043	24,809	24,874	9,331	24,108	24,017	(3.45%)
101-5200-610.01-20	HOURLY/NON-REPRESENTED	148,481	195,331	210,412	229,000	103,901	223,907	218,812	(4.45%)
101-5200-610.01-21	HOURLY OT/NON-REPR	3,434	3,078	2,921	4,319	1,223	2,466	4,100	(5.07%)
101-5200-610.01-22	HOURLY/NON-REPR./P.T.	28,311	37,354	34,912	46,410	18,429	37,166	76,610	65.07%
101-5200-610.01-26	HOURLY/POLICE UNION	1,571,322	1,834,606	1,965,471	1,975,898	844,966	1,951,170	1,892,136	(4.24%)
101-5200-610.01-27	HRLY OT/POL UNION	149,660	178,713	178,198	127,935	85,672	172,773	127,935	0.00%
101-5200-610.01-28	ED INCENTIVE/POLICE UN	17,200	7,500	7,000	0	0	0	0	0.00%
101-5200-610.01-31	FICA	199,033	219,179	231,739	233,964	101,604	232,207	231,919	(0.87%)
101-5200-610.01-32	WI RETIREMENT	343,410	410,567	455,457	451,743	190,343	451,216	433,534	(4.03%)

EXPENDITURES: (cont.)

ACCOUNT NUMBER	ACCOUNT	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 YTD 6/30/2026	2026 PROJ	2027 BUDGET	% Change 2026/27
101-5200-610.01-40	PER DIEM	613	490	665	700	140	700	700	0.00%
101-5200-610.01-51	MEDICAL INSURANCE	571,612	661,070	697,252	904,776	459,848	927,743	738,396	(18.39%)
101-5200-610.01-52	DENTAL INSURANCE	31,578	34,510	34,008	35,725	13,857	33,614	34,988	(2.06%)
101-5200-610.01-53	GROUP LIFE/DISAB INS	18,341	19,498	20,962	20,859	8,014	20,679	20,196	(3.18%)
101-5200-610.01-97	UNEMPLOYMENT COMP	(79)	0	0	0	0	0	0	0.00%
101-5200-610.02-10	PROF SERVICE/CONTRACTED	10,019	12,216	10,954	22,560	3,952	22,560	22,160	(1.77%)
101-5200-610.02-17	EQUIP RENTAL/CONTRACTED	3,002	3,973	0	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	17,469	13,748	14,210	19,555	17,838	19,555	19,555	0.00%
101-5200-610.02-93	DRUG & ALCOHOL TESTING	567	1,029	994	1,200	336	1,200	1,200	0.00%
101-5200-610.03-10	OFFICE SUPPLIES	8,392	2,955	1,843	21,550	1,832	3,950	2,550	(88.17%)
101-5200-610.03-20	SUBSCRIPTIONS & DUES	2,419	1,993	3,093	4,040	1,896	4,040	4,070	0.74%
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	5,378	5,374	6,212	8,876	2,880	8,876	10,107	13.87%
101-5200-610.03-35	TRAINING	15,341	13,158	13,635	18,160	9,386	18,160	18,410	1.38%
101-5200-610.03-40	OPERATING SUPPLIES	55,107	31,999	43,369	45,321	38,005	45,321	66,240	46.16%
101-5200-610.03-41	POSTAGE/SHIPPING	860	1,354	1,586	1,200	564	1,500	1,500	25.00%
101-5200-610.03-43	ACCREDITATION/AWARDS	1,479	1,073	726	2,800	1,094	2,800	1,875	(33.04%)
101-5200-610.03-44	REGIS SUSPENSION FEES	369	270	255	600	264	600	600	0.00%
101-5200-610.03-45	LICENSE/FORMS/PRINTING	634	626	1,639	1,575	574	1,575	1,575	0.00%
101-5200-610.03-46	CLOTHING/UNIFORM ALLOW	29,871	22,653	12,777	26,550	15,903	26,550	23,075	(13.09%)
101-5200-610.03-53	EQUIPMENT MAINTENANCE	5,064	4,063	4,190	6,110	322	6,110	6,110	0.00%
101-5200-610.03-55	VEHICLE MAINTENANCE	27,073	26,301	18,713	20,000	14,721	22,500	20,000	0.00%
101-5200-610.03-90	K9 OPERATING SUPPLIES	2,997	5,807	5,891	7,415	2,180	7,415	7,415	0.00%
101-5200-610.03-91	PUBLIC SERVICE & EDUCATION	1,495	1,489	1,797	2,000	0	2,000	2,000	0.00%
101-5200-610.03-92	INVESTIGATIVE EXPENSES	14,077	24,031	31,504	34,050	28,631	34,050	9,500	(72.10%)
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	4,021	3,699	8,661	9,275	5,429	9,275	7,350	(20.75%)
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	160,909	96,452	0	0	0	0	0.00%
101-5200-610.08-54	CAPITAL EQUIPMENT-OTHER	63,608	0	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	7,492	0	0	0	0	0	0.00%
101-5200-610.09-42	TRANSFER TO REPLACEMENT FUND-402	252,562	211,229	249,752	239,683	0	239,683	239,683	0.00%
	LAW ENFORCEMENT	**4,386,678**	**4,901,762**	**5,151,778**	**5,359,760**	**2,309,826**	**5,347,344**	**5,096,043**	***(4.92%)***
	TOTAL EXPENDITURES	**4,388,776**	**4,904,708**	**5,155,901**	**5,365,260**	**2,309,826**	**5,352,944**	**5,101,543**	***(4.92%)***

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 at Neenah High School with anual adjustment for salary and benefits. The 25-26 *school year* rate is $108,629 (PY was $104,732); this budget assumes a 3% increase for the 26-27 *school year* . The budget is half of each school years amounts.

2 **101-5200-452.01-00: Parking Violations -** increased 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 12/31/25, there is $34,209 available in the K9 SRF.

Expenditures:

1 The Police Department consists of 31 sworn staff; the Police Chief, the Captain, 6 Lieutenants (Add 1), 2 Detectives (Remove 1), 4 Sergeants, 3 Special Assignment Officers, and 14 Officers. The non-sworn staff consist of the Police Administrative Assistant, 3 Communication Technicians, 2 part-time Community Service Officers, 3 part-time records clerks (1,450 total hours) (NEW), 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 (up to $17 / hr) and Community Service Officers (1,560 hrs available)

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 -** $800 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

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** - WI Community Oriented Policing Conf (Wiechman), WI Crime Prevention Practitioners Assoc (Wiechman), 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 (1), PEER Support (2), First Line Supervisor (2), New Chiefs & Sheriffs Training (1), EVOC Instructor (2), DARE Conference (1), 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, $350 firearm cleaning supplies, $500 Taser Cartridges/Equip/Targets/etc., $1,200 ammo training rounds, $17,400 Squad Radio & programming (3 radios - $5,800 each), $5,600 Body Worn Cameras, License & Mounts (4), $905 Presidia Gel Replace, $120 Magazine Loader, $1,200 Spike System (2), $3,500 All Other
Offset with fund balance: $23,100 Portable Radio N50 (6 officers), $2,500 Fingerprint Scanner, $2,715 Kevlar Patrol Helmet Replacement (4), $5,625 Suppressor Replacement (15)

13 **101-5200-610-03-43: Accreditation & Awards** - $500 Citizen Awards Recognition, $500 PD Awards & National Police Week, $675 Accreditation Annual Fee, $200 Miscellaneous

14 **101-5200-610-03-46: Clothing/Uniform Allowance -** $4,800 Base Amount for: 3 Comm Techs ($200/ea), Admin Assistant ($200) NEW, and 6 Lieutenants (1 NEW), Captain & Chief ($500/ea). Account also includes $4,150 Body Armor Replacements (5), $2,125 MOLLE vests (5), $600 Crossing Guard Equipment/Uniform and $500 Badge Replacements and Repairs, and $500 miscellaneous. If needed, offset with fund balance: $9,000 new Patrol Officer Equipment and Uniform (3) 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, towing/impounding, and misc other investigative expenses, $1,200 TLO (replace Leads Online), $1,000 power tools, lights & batteries, $4,000 Cell Phone Forensics (cost share w/Outagamie Cty Sheriff), $100 Trail Camera cell service (2)

19 **101-5200-610-03-98: Personnel Recruitment -** $150 Advertising, $500 Written Test/Exams, $1,950 Psychological Profiles (Sworn, $650ea), $750 Physical/Drug/Audio Exam ($250ea), $3,450 Background Investigation (3 Sworn), $150 PEP Testing, $400 All Other

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.

2026 Program Accomplishments:

1 Completed street improvement projects (resurfacing, chip sealing, crack sealing)
2 Provided cleanup service for downed trees, brush, and construction waste from July tornado event to Village east side
3 Expanded "Request Only" policy for the brush pickup program to both summer and fall programs
4 Continued to improve the Village leaf pick up program

2027 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	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 YTD 06/30/26	2026 PROJ	2027 BUDGET	% Change 2026/27
101-5300-420.02-00	STREET LIGHTING ASSESSMENT	20,702	13,522	13,313	13,500	12,311	12,311	13,000	(3.70%)
101-5300-431.03-02	ELDERLY & BUS TRANS. AID - FEDERAL	92,281	100,837	94,992	115,615	0	110,000	115,615	0.00%
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	92,279	101,739	94,992	99,000	0	95,000	99,000	0.00%
101-5300-432.01-01	STATE AID-HWY AIDS	841,410	883,995	898,330	927,305	463,379	926,758	912,701	(1.57%)
101-5300-432.01-03	FUEL TAX REFUND	674	318	414	500	0	386	500	0.00%
101-5300-435.01-00	INTERGOVERNMENTAL: OTHER MUNICIP	48,845	0	0	0	0	0	0	0.00%
101-5300-463.01-00	RENT-TOWN PROPERTY: VEHICLES	13,260	20,858	0	20,000	24,930	44,930	20,000	0.00%
101-5200-440.03-12	STREET EXCAVATION PERMITS	31,291	19,980	23,280	24,000	10,225	22,500	24,000	0.00%
101-5200-440.03-15	DRIVEWAY APRONS	0	4,025	2,675	1,750	1,375	1,700	1,750	0.00%
101-5300-469.04-01	SIGNALIZATION	1,445	1,280	1,375	1,800	962	1,500	1,800	0.00%

REVENUES: (cont.)

ACCOUNT NUMBER	ACCOUNT	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 YTD 6/30/2026	2026 PROJ	2027 BUDGET	% Change 2026/27
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	17,351	60,815	69,234	30,000	49	27,500	30,000	0.00%
101-5300-491.02-01	TRANS FROM GARBAGE FUND	145,600	191,395	164,166	184,983	0	185,000	220,382	19.14%
101-5300-491.04-01	TRANSFER FROM CAPITAL PROJECTS	500,000	527,500	775,000	986,000	0	986,000	875,000	(11.26%)
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	4,600	0	0	20,000	334.78%
	Subtotal (Program Revenues)	**1,805,138**	**1,926,263**	**2,137,771**	**2,409,053**	**513,231**	**2,413,585**	**2,333,748**	***(3.13%)***
	Undesignated Rev. to Balance	***218,274***	***194,477***	***188,277***	***190,183***	***51,194***	***194,448***	***159,152***	***(16.32%)***
	LEVY to Balance	***1,074,051***	***759,778***	***646,285***	***652,081***	***765,296***	***683,027***	***561,644***	***(13.87%)***
	TOTAL REVENUE:	**3,097,463**	**2,880,518**	**2,972,333**	**3,251,317**	**1,329,721**	**3,291,060**	**3,054,544**	***(6.05%)***

EXPENDITURES:

ACCOUNT NUMBER	ACCOUNT	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 YTD 6/30/2026	2026 PROJ	2027 BUDGET	% Change 2026/27
101-5300-650.01-10	SALARIED	83,097	79,924	83,876	85,327	37,962	85,342	85,340	0.02%
101-5300-650.01-20	HOURLY/NON-REPRESENTED	359,068	384,736	397,476	373,702	178,362	359,696	372,093	(0.43%)
101-5300-650.01-21	NON-REP OT	30,172	19,512	29,277	25,327	18,306	36,918	26,651	5.23%
101-5300-650.01-22	HOURLY/NON-REPR./P.T.	0	0	1,858	2,500	548	2,500	0	(100.00%)
101-5300-650.01-31	FICA	35,086	34,630	36,968	35,791	16,668	35,022	34,461	(3.72%)
101-5300-650.01-32	WI RETIREMENT	31,674	33,174	35,293	34,874	16,760	36,918	35,096	0.64%
101-5300-650.01-51	MEDICAL INSURANCE	163,532	188,444	159,263	152,559	83,764	168,447	181,171	18.75%
101-5300-650.01-52	DENTAL INSURANCE	7,532	7,542	6,828	6,529	3,504	7,980	8,264	26.57%
101-5300-650.01-53	GROUP LIFE/DISAB INS	3,527	3,653	3,549	3,452	1,551	3,452	3,512	1.74%
101-5300-650.02-10	PROF SERVICE/CONTRACTED	18,345	27,237	10,911	14,000	3,179	10,000	14,000	0.00%
101-5300-650.02-12	EMPLOYEE ASSISTANCE PROG	256	220	220	250	220	220	250	0.00%
101-5300-650.02-14	ENGINEERING	54,535	40,818	62,000	24,575	31,059	65,000	30,000	22.08%
101-5300-650.02-17	EQUIP RENTAL/CONTRACTED	921	5,969	0	3,500	0	0	0	(100.00%)
101-5300-650.02-33	SHOULDERING	7,000	0	7,000	7,000	0	7,000	7,000	0.00%
101-5300-650.02-40	REPAIR/MAINT/OTHER	567	605	474	700	109	500	700	0.00%
101-5300-650.02-93	DRUG & ALCOHOL TESTING	1,091	979	547	600	789	1,000	600	0.00%
101-5300-650.03-25	LEGAL & DISPLAY ADS	723	516	515	900	463	500	900	0.00%
101-5300-650.03-31	GASOLINE/FUEL	155,831	156,623	148,478	165,000	112,560	215,000	200,000	21.21%
101-5300-650.03-35	TRAINING	455	2,164	147	3,800	0	7,300	3,800	0.00%
101-5300-650.03-40	OPERATING SUPPLIES	12,827	14,778	13,636	15,000	8,292	15,000	15,000	0.00%
101-5300-650.03-41	POSTAGE/SHIPPING	57	156	81	200	32	100	200	0.00%
101-5300-650.03-46	CLOTHING/UNIFORM ALLOW	2,591	2,627	2,640	3,400	1,407	3,000	3,400	0.00%
101-5300-650.03-53	EQUIPMENT MAINTENANCE	654	226	1,091	1,000	1,738	2,000	1,000	0.00%

EXPENDITURES: (cont.)

ACCOUNT NUMBER	ACCOUNT	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 YTD 6/30/2026	2026 PROJ	2027 BUDGET	% Change 2026/27
101-5300-650.03-54	SNOW/ICE EQ. MAINTENANCE	8,229	8,780	3,811	9,225	287	1,474	9,500	2.98%
101-5300-650.03-55	VEHICLE MAINTENANCE	57,702	51,000	87,332	55,000	40,197	70,000	55,000	0.00%
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	40,000	40,139	40,000	200,000	0	200,000	50,000	(75.00%)
101-5300-650.03-73	RESURFACING PROGRAM	746,463	711,387	634,432	861,000	384,847	861,000	750,000	(12.89%)
101-5300-650.03-74	ROAD REPAIRS	144,586	125,412	131,223	150,000	1,691	150,000	150,000	0.00%
101-5300-650.03-75	SALT & CHIPS	138,347	82,351	43,415	175,000	117,964	120,000	175,000	0.00%
101-5300-650.03-76	SIGNS & PAVEMENT MARKINGS	20,175	24,735	22,564	33,500	8,747	29,000	33,500	0.00%
101-5300-650.03-77	TRAFFIC SIGNAL MAINTENANCE	4,800	5,415	12,783	5,000	3,912	6,000	5,000	0.00%
101-5300-650.03-78	TREE & BRUSH CONTROL	0	297	889	1,000	410	1,000	1,000	0.00%
101-5300-650.03-93	MEDICAL EXAMS	202	1,193	585	400	433	500	500	25.00%
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	110,471	0	0	0	0	0	0	0.00%
101-5300-650.08-53	VEHICLES (CAP)	0	0	123,692	0	0	0	0	0.00%
101-5300-650.08-54	CAPITAL EQUIPMENT-OTHER	15,500	0	70,253	0	0	0	0	0.00%
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	304,138	280,052	265,832	269,191	0	269,191	269,191	0.00%
	STREETS	**2,560,154**	**2,335,294**	**2,439,134**	**2,719,302**	**1,075,761**	**2,771,060**	**2,522,129**	***(7.25%)***
101-5300-651.02-21	ELECTRICITY	234,157	235,753	232,678	209,600	98,819	205,000	210,000	0.19%
	STREET LIGHTING	**234,157**	**235,753**	**232,678**	**209,600**	**98,819**	**205,000**	**210,000**	***0.19%***
101-5300-671.02-10	FIXED RT/ADA PARATRANSIT	300,810	306,893	296,159	313,200	153,306	310,000	313,200	0.00%
101-5300-672.02-10	ELDERLY TRANSPORTATION	2,342	2,578	4,362	9,215	1,835	5,000	9,215	0.00%
	TRANSPORTATION	**303,152**	**309,471**	**300,521**	**322,415**	**155,141**	**315,000**	**322,415**	***0.00%***
	TOTAL EXPENDITURES	**3,097,463**	**2,880,518**	**2,972,333**	**3,251,317**	**1,329,721**	**3,291,060**	**3,054,544**	***(6.05%)***

Expenditures

1 Director of Public Works: 32.5% Street, 32.5% Storm Utility, 25% Water Utility, 10% Wastewater Utility

2 Street Superintendent: 50% Street / 50% Storm Utility; Street Foreman (vacant): 50% Street / 50% Storm Utility

3 Admin Assistant (shared Street/Park-Rec): 30% Street, 25% Park, 25% Recreation, 20% Storm Utility

4 Maintenance Worker-Storm Water Technician/Street Worker: 20% Village, 80% Storm

5 Maintenance Worker (7)-Street: 80% Village, 20% Storm

6 Maintenance Worker-Street: 323 hrs OT, 180 hrs Dbl OT, 140 hrs Call Time

7 Part time positions = 600 hrs at $18.00-$22.00/hr for CDL employee, non CDL paid at lower rate, can use more hours as long as the budget is not exceeded

NOTES (cont.):

8 **101-5300-650.02-10 Prof Services/Contracted: $14,000**
Base $1,500; Locating services $12,500
Note: planned Ash tree removal $10,000 using EAB Funds (included in Misc Budget)

9 **101-5300-650.02-14 Engineering: $30,000**
Engineering associated with capital planning, preliminary plans, reports, public hearings, non-capital street projects, misc. boring, and concrete repairs

10 **101-5300-650.02-33 Shouldering: $7,000**
Material for shouldering existing roads and maintenance of gravel roads

11 **101-5300-650.03-31 Gasoline/Fuel: $200,000**
Gasoline/Diesel fuel for vehicles and equipment - assumes 40,000 gal of gas and 20,000 gal of diesel at $4.00/gal (VM Cut $40,000)

12 **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.

13 **101-5300-650.03-40 Operating Supplies: $15,000**
Bolts, screws, chains, shovels, rakes, shop supplies, shop tools

14 **101-5300-650.03-46 Clothing/Uniform Allowance: $3,800**
Nine (9) employees at $400/ea for safety shoes, shirts, pants $3,600; Public Works Director split 50/50 with Stormwater Utility $200 (note: Stormwater Tech is not split, allowance is 100% in Stormwater Utility)

15 **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.

16 **101-5300-650.03-54 Snow Ice/Equipment Maintenance: $9,500**
Snow/Ice equipment maintenance cost associated with replacement of cutting edges for all snow plows, wings, etc.

17 **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

18 **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)

19 **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)

20 **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

21 **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.):

22 **101-5300-650.03-75 Salt & Chips: $175,000**
Salt, stone chips and liquid calcium chloride, used for snow and ice removal. $94.07/ton for 26/27 season; increase of $2.65/ton from last year's cost (approx 1,900 tons of salt)

23 **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

24 **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

25 **101-5300-650.03-78 Tree & Brush Control: $1,000**
Material for removal of trees, brush and stumps located in Village right-of-way

26 **101-5300-651.02-21 Electricity: $210,000**
This account is for street lighting and traffic lights, base amount $210,000

27 **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

SPECIAL REVENUE FUND (SRF)

SPECIAL REVENUE FUND - GARBAGE/RECYCLING

REVENUES:

ACCOUNT NUMBER	ACCOUNT	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 YTD 06/30/26	2026 PROJ	2027 BUDGET	% Change 2026/27
201-5300-432.01-01	FUEL TAX REFUND	616	491	1,041	250		500	500	100.00%
201-5300-432.05-01	MUNICIPAL RECYCLING GRANT	59,490	59,602	59,565	59,500	59,546	59,546	59,500	0.00%
201-5300-435.01-00	MISC REVENUE: OTHER MUNICIPALIT	145,000							0.00%
201-5300-467.01-00	REFUSE & GARBAGE COLLECTION	1,210,917	1,409,781	1,415,805	1,416,240	1,384,005	1,418,792	1,451,415	2.48%
201-5300-480.01-00	INTEREST	54,987	96,103	86,414	50,000	37,036	74,072	55,000	10.00%
201-5300-480.02-01	SALE OF EQUIPMENT			9,750	61,250		51,000		(100.00%)
201-5300-480.09-00	MISC REVENUE	9,405	2,893	1,660	6,828	827	1,400	674	(90.13%)
201-5300-480.09-04	CORE BATTERY CREDITS	675	419	202					0.00%
201-5300-491.04-01	TRANSFER FROM CAPITAL PROJECTS								0.00%
201-5300-492.08-00	TRANSFER FROM ASSIGNED FUND BALANCE				192,027			100,000	(47.92%)
201-5300-493.01-00	PROCEEDS/LT DEBT/GO NOTES				0				0.00%
201-5300-493.01-02	DEBT PREMIUM								0.00%
	SRF REVENUES - GARBAGE/RECYCL	**1,481,090**	**1,569,289**	**1,574,437**	**1,786,095**	**1,481,414**	**1,605,310**	**1,667,089**	**(6.66%)**

EXPENDITURES:

ACCOUNT NUMBER	ACCOUNT	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 YTD 06/30/26	2026 PROJ	2027 BUDGET	% Change 2026/27
201-5300-691.02-10	PROFESSIONAL SERVICES CONTRACTED								0.00%
201-5300-691.02-14	ENGINEERING		23,604	11,947	20,000	5,175	14,000	20,000	0.00%
201-5300-691.02-23	WATER/SEWER SERVICES								0.00%
201-5300-691.02-26	GARBAGE COLLECTION	604,243	653,049	664,054	681,010	280,922	677,500	710,777	4.37%
201-5300-691.02-40	REPAIR/MAINT/SERVICE/OTHER	19,094	2,590	5,512	3,200	1,735	2,750	3,300	3.13%
201-5300-691.03-40	OPERATING SUPPLIES								0.00%
201-5300-691.03-45	LICENSE/FORMS/PRINTING		220	1,510	1,200		1,500	1,750	45.83%
201-5300-691.08-54	CAPITAL EQUIP - OTHER	25,525		49,676	0		0	50,000	100.00%
201-5300-691.08-55	EQUIPMENT REPLACEMENT FUND								0.00%
201-5300-691.09-10	TRANSFER TO GENERAL FUND	28,989	24,791	34,027	40,910		40,910	32,424	(20.74%)
201-5300-691.09-30	TRANSFER TO DEBT SERVICE								0.00%
	SRF EXPENDITURES - GARBAGE	**677,851**	**704,254**	**766,726**	**746,320**	**287,832**	**736,660**	**818,251**	**9.64%**

EXPENDITURES (cont.):

ACCOUNT NUMBER	ACCOUNT	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 YTD 06/30/26	2026 PROJ	2027 BUDGET	% Change 2026/27
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	43,150	41,061	39,054	62,400	14,642	50,000	58,400	(6.41%)
201-5300-692.02-17	EQUIPMENT RENTAL								0.00%
201-5300-692.02-27	LANDFILL CHARGES	80	44	230	500		300	500	0.00%
201-5300-692.02-28	RECYCLING PROGRAM	319,924	337,802	354,519	370,248	150,097	365,000	389,472	5.19%
201-5300-692.03-31	GASOLINE/FUEL	5,154	3,047	6,713	5,500	481	5,000	6,000	9.09%
201-5300-692.03-40	OPERATING SUPPLIES	25				448	1,000		0.00%
201-5300-692.03-45	LICENSE/FORMS/PRINTING	1,008	3,077	3,811	3,550	0	3,150	4,250	19.72%
201-5300-692.03-55	VEHICLE MAINTENANCE	5,168	8,760	3,568	9,000	1,664	4,000	6,500	(27.78%)
201-5300-692.03-90	OTHER SUPPLIES & EXPENSES	22	20	262	350	0	250	350	0.00%
201-5300-692.05-10	INSURANCE	188	1,853	3,250	2,500	3,842	3,842	4,000	60.00%
201-5300-692.06-10	DEBT PRINCIPAL	20,000	20,000	20,000	20,000	20,000	20,000	25,000	25.00%
201-5300-692.06-20	DEBT INTEREST	8,560	7,760	6,960	6,160	3,280	5,260	5,260	(14.61%)
201-5300-692.08-31	CAPITAL OUTLAY - MISC			0	300,000	299,944	299,944		(100.00%)
201-5300-692.08-54	CAPITAL EQUIP - OTHER	19,685	284,500	49,676	0			50,000	100.00%
201-5300-692.08-55	EQUIPMENT REPLACEMENT FUND		0		74,584			104,771	40.47%
201-5300-692.08-80	DEBT ISSUANCE COSTS				0				0.00%
201-5300-692.09-10	TRANSFER TO GENERAL FUND	160,670	202,981	180,640	184,983		184,983	187,958	1.61%
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	**583,634**	**910,905**	**668,683**	**1,039,775**	**494,398**	**942,729**	**842,461**	**(18.98%)**
	TOTAL EXPEND-GARBAGE & RECYCLIN	**1,261,485**	**1,615,159**	**1,435,409**	**1,786,095**	**782,230**	**1,679,389**	**1,660,712**	**(7.02%)**

NOTES:

1 Fund Balance (FB) as of 12/31/25 ($1,024,085), less ERF ($532,240) was $491,845;
The estimated 12/31/26 fund balance less ERF ($527,889), less committed for future debt service ($0), less 2026 projected fund balance use ($74,079) is $422,117.
A minimum of 25% of annual costs (less capital) is recommended for fund balance, or $363,985.

2 Assumes 6,435 households

3 Assumes monthly automated base rate of $10.19 per household ($5.66 for garbage, $3.29 for recycling, $1.24 for yard waste and leaves), a 3.26% increase effective 01/01/27, excludes any fuel surcharge or fuel credit.

NOTES (continued):

Revenues

4 **201-5300-467.01-00: Garbage/Recycling Collecton Revenue:**
$5 increase to garbage/recycling rate - $225/year = $1,447,875
Extra carts Rate - $60/year, assumes 56 carts = $3,540

5 **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 $0 County surplus. It has been several years since a surplus has been received.

6 **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 garbage/recycling carts ($100,000) .

7 **201-5300-493.01-00: Debt Proceeds:**
$ 0 None needed in 2027

Expenditures

8 The five year average (2021-2025) was used for the garbage tonnage estimate (392.12 tons per year). 2027 landfill garbage tonnage rates increases $1 to $57.00/ton; 2026 was a $2 increase, 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.

9 The five year average (2021-2025) was used for the yard waste and recycling tonnage pounds, which represents - recycling at 106.47 tons @ $12.50/ton (increase of $2.50/ton from 2026), and yard waste at 42.84 tons @ $40/ton (which is the same as 2026). 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 $40/ton, so the $40/ton was used for budget purposes.

10 **201-5300-691.02-14: Engineering**
$20,000 Methane Mitigation Monitoring Costs - Landfill

11 **201-5300-691.02-26: Garbage Collection:**
This account includes the above items detailed in Note #3, plus overflow tag purchases ($257), extra cart fees ($588), and an estimated 1% fuel surcharge ($4,644).

12 **201-5300-691.02-40: Garbage-Repair/Maintenance/Service/Other**
$ 3,300 Quarterly Well Testing - Landfill

13 **201-5300-692.02-10: Recycling Program - Professional Services:**
$28,000 for chipping brush collection, $400 Waste Oil Removal, $30,000 Leaf Hauler Services

14 **201-5300-691.03-45 & 201-5300-692.03-45: Garbage and Recycling Program - Printing:**
$5,300 for newsletter articles ($1,500 garbage & $3,800 recycling)
$ 300 for overflow tag printing ($250 garbage & $250 recycling)
$ 200 for brush notice tags

15 **201-5300-692.02-28: Recycling Program:**
This account includes the above items detailed in Note #3, plus and an estimated 1% fuel surcharge ($3,108).

NOTES (continued):

Expenditures (*continued)*

16 **201-5300-691.08-54: Capital Equipment:**
$50,000 Garbage Cart Purchases (offset with ERF)

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 attachement, 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 transportion 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 **201-5300-692.08-54: Capital Equipment:**
$50,000 Recycling Cart Purchases (offset with ERF)

21 **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.

2027 Garbage/Recycling Rates

BUDGET

		Units		Rate		Monthly Cost		Annual Cost
CONTRACT GARBAGE:								
Average County Landfill Tonnage (est):		392.12	$	57.00	$	22,351.00	$	268,212
Harter (3.26% increase)		6,435	$	5.66		36,423.00		437,076
Fuel Surcharge-Garbage	1.0%	6,435	$	0.06		387.00		4,644
Harter - Extra Cart Fee		59	$	0.83		49.00		588
Overflow charges (1 out of 10 residents uses 1)		257.0	$	1.00		21.42		257
Quarterly Well Testing at Landfill Site		6,435	$	0.04		275.00		3,300
Methane Mitigation - Operational Costs		6,435	$	0.26		1,666.67		20,000
Misc (Printing Overflow tags, Newsletter)		6,435	$	0.02		145.83		1,750
SUBTOTAL Garbage			$	64.87	$	61,318.92	$	735,827
CONTRACT RECYCLING:								
Average County Landfill Tonnage (est):		106.47	$	12.50	$	1,331.00	$	15,972
Avg Cnty Landfill Tonnage - Yard (est)*:		42.84	$	40.00		1,714.00		20,568
Yard Tonnage - Leaves		-	$	40.00		-		-
Harter (Recycling) 3.26% increase		6,435	$	3.29		21,172.00		254,064
Fuel Surcharge-Recycling	1.0%	6,435	$	0.03		194.00		2,328
Harter (Yard Waste) 3.26% increase		6,435	$	1.24		7,980.00		95,760
Fuel Surcharge-Yard Waste	1.0%	6,435	$	0.01		65.00		780
Fuel - Chippers/Leaf Vacs		6,435	$	0.08		500.00		6,000
Leaf Hauling Services		6,435	$	0.39		2,500.00		30,000
Equipment/Vehicle Maintenance		6,435	$	0.08		541.67		6,500
Insurance - Chippers, Grapple Bucket & Leaf Units		6,435	$	0.05		333.33		4,000
Misc (Printing Overflow tags, Newsletter)		6,435	$	0.06		354.17		4,250
Waste Oil Removal		6,435	$	0.01		33.33		400
Other (Ads for Leaf Burning, Transport License, etc)		6,435	$	0.00		29.17		350
Chipping Program		6,435	$	0.36		2,333.33		28,000
SUBTOTAL Recycling			$	98.10	$	39,081.00	$	468,972
OTHER FOX CROSSING COSTS:								
Personnel (Overhead)					$	5,865.17	$	70,382
Personnel/Equipment (Chipping)						7,083.33		85,000
Personnel/Equipment (Leaf Collection)						5,416.67		65,000
Battery Disposal Charges						41.67		500
2022 GO Notes - Truck Mounted Leaf Vac System:				Principal		2,083.33		25,000
				Interest		438.33		5,260
Equipment Replacement Fund (ERF) - 2016 Brush Chipper						423.08		5,077
ERF - 2020 Chipper						487.58		5,851
ERF - 2022 Truck Mounted Leaf Vac System						2,267.83		27,214
ERF - 2023 Truck Mounted Leaf Vac System						2,414.58		28,975
ERF - 2026 Truck Mounted Leaf Vac System						2,252.83		27,034
ERF - Garbage/Recycling Carts						-		-
ERF - 2021 Leaf Vacuum Trailers (1)						667.75		8,013
ERF - Excavator Grapple Attachment						217.25		2,607
Purchase Garbage & Recycling Carts						8,333.33		100,000
TOTAL COSTS					**$**	**138,392.65**	**$**	**1,660,712**
AMOUNT PER HOUSEHOLD:					$	21.51	$	258.07

2027 Garbage/Recycling Rates

BUDGET

	Units	Rate	Monthly Cost	Annual Cost
SUMMARY:				
Harter Contract Price		$ 10.20	$ 65,624.00	$ 787,488
Harter Contract Fuel Surcharge		$ 0.10	646.00	7,752
Harter Overflow Charges	257.0	$ 1.00	21.42	257
Average County Landfill Tonnage:		$ 3.95	25,396.00	304,752
Other Charges (Battery Disposal)		$ 0.01	41.67	500
Landfill Well Testing & Methane Oversite		$ 0.30	1,941.67	23,300
Leaf Hauling Costs		$ 0.47	3,000.00	36,000
Equipment/Vehicle Maintenance & Insurance		$ 0.14	875.00	10,500
Capital Equip or Other (Leaves and Carts)		$ 1.30	8,333.33	100,000
Village of Fox Crossing		$ 5.05	32,513.56	390,163
		$ 21.51	**$ 138,392.65**	**$ 1,660,712**
REVENUES:				
Recycling Grant		$ 0.77	$ 4,958.33	$ 59,500
Fuel Tax Refund		$ 0.01	41.67	500
Extra Cart Charge	59	$ 0.05	295.00	3,540
Overflow Tags	257	$ 2.00	42.83	514
Interest		$ 0.71	4,583.33	55,000
Cart Exchanges	0	#DIV/0!	-	-
Replacement Carts	2	$ 80.00	13.33	160
Recycling Material Sales (return to municipalities)	0	$ -	$ -	-
Fund Balance Offset (cart ERF funds instead of borrowing)		$ 1.30	8,333.33	100,000
Fund Balance Offset for Debt Reserved for Int Pmts		$ -	-	-
Fund Balance Offset (Needed for Rate Offset)		$ -	-	-
		$ 2.84	$ 18,267.83	$ 219,214
NET COST:	**Annual**		**$ 120,124.83**	**$ 1,441,498**

RATE:

$220 Annual Rate	**$ 1,415,700**
Fund Balance Needed if Rate remains $220	$ 25,798
$225 Annual Rate	**$ 1,447,875**
Fund Balance increases if Rate changed to $225	$ (6,377)
$230 Annual Rate	**$ 1,480,050**
Fund Balance increases if Rate changed to $230	$ (38,552)

2027 Garbage/Recycling Rates

BUDGET

	Units	Rate	Monthly Cost	Annual Cost
NOTES:				
Number of Households:	6,435	as of July 2026		
# of Extra Carts Purchased	59	as of July 2026		
Harter's Monthly Rate	$ 10.19	3.26% increase		

Fuel Surcharge is 1/2% for every $0.10 increase above $3.72 per gallon for diesel fuel.
Fuel Credit is 1/2% for every $0.10 decrease under $2.39 per gallon for diesel fuel.

2017 Garbage Rate	175.00	with $4,037 fund balance budgeted to use
2018 Garbage Rate	180.00	with $24,498 fund balance budgeted to add
2019 Garbage Rate	185.00	with $19,420 fund balance budgeted to add
2020 Garbage Rate	190.00	with $111,589 fund balance budgeted to add
2021 Garbage Rate	190.00	with $0 fund balance change (use surplus for cart pu
2022 Garbage Rate	190.00	with $0 fund balance change (use surplus for cart pu
2023 Garbage Rate	190.00	with $2,859 fund balance budgeted to add
2024 Garbage Rate	220.00	with $32,272 fund balance budgeted to add
2025 Garbage Rate	220.00	with $0 fund balance change (use surplus for truck p
2026 Garbage Rate	220.00	with $40,180 fund balance budgeted to add
2027 Garbage Rate	225.00	with $4,584 fund balance budgeted to add

12/31/25 Fund Balance	$ 1,024,084.99	513,584.00	$ 510,500.99
2026 Projected Actual Fund Balance Change	(74,079.00)		
12/31/26 Fund Balance Estimate	$ 950,005.99		
Less Committed - Balance used for Carts Purchase in 2026	$ -	not used as planned (left in Cart I	
Less Committed - ERF Balances	$ (527,889.00)	12/31/2026 Balances Totaled	
Less Committed - Debt Service future pmts	-		
Estimated 12/31/27 Assigned Fund Balance	$ 422,116.99	Available after Committed remov	
Minimum of 25% of Annual Costs (less capital) is recommended		$ 363,985.25	

*Leaf Tonnage has been contracted in the leaf contractor's hauling fee for 2023 - 2026

SPECIAL REVENUE FUND - PER CAPITA GRANT

Statement of Purpose:

This fund is to account for the grant provided by Winnebago County, to be used for economic development, such as trade shows, advertising, promoting the Village, and Chamber of Commerce activities.

REVENUES:

ACCOUNT NUMBER	ACCOUNT	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 YTD 06/30/26	2026 PROJ	2027 BUDGET	% Change 2026/27
204-5600-433.01-01	WINN CNTY-ECONOMIC DEVL GR	17,260	19,043	22,486	19,200		22,400	22,486	17.11%
	***SPEC REV FD COUNTY GRANT**	**17,260**	**19,043**	**22,486**	**19,200**	**0**	**22,400**	**22,486**	**17.11%**

EXPENDITURES:

ACCOUNT NUMBER	OBJECT	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 YTD 06/30/26	2026 PROJ	2027 BUDGET	% Change 2026/27
204-5600-730.07-93	WINN CNTY-ECONOMIC DEVL GRANT	240	744	0	2,000		0	2,000	0.00%
204-5600-730.09-10	REALLOCATIONS-Transfer to GF	17,020	18,299	22,486	17,200		22,400	20,486	19.10%
	***SPEC REV FD COUNTY GRANT**	**17,260**	**19,043**	**22,486**	**19,200**	**0**	**22,400**	**22,486**	**17.11%**

NOTES:

1 **204-5600-433.01-01 County Economic Development Grant:** 2027 budgeted as 19,211 residents at $1.17 / resident. 2026 actual paid at $1.1667 / resident; 2026 budgeted as 19,200 residents at $1.00 / resident; 2025 budgeted at 19,200 residents at $1.00 per resident; 2024 budgeted as 19,200 residents at $0.90 per resident

2 **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.

3 **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	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 YTD 06/30/26	2026 PROJ	2027 BUDGET	% Change 2026/27
205-5100-410.03-00	ROOM TAX	19,707	17,366	23,818	17,500	4,661	16,000	17,500	0.00%
205-5100-480.08-01	SANTA FLOAT-DONATIONS	498	755	641	250	138	400	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	39,499	58,438	51,896	25,000	19,643	50,000	35,000	40.00%
205-5200-431.08-11	FED EQUITABLE SHARING								0.00%
205-5200-433.02-03	SAFETY GRANT - FAP EMS/FIREFIGHTING			78,382	0	0			0.00%
205-5200-439.02-09	MISC SAFETY GRANTS-FD								0.00%
205-5200-464.02-00	PUBLIC PROTECTION FEES	8,401	5,306	11,371	7,500	5,069	6,500	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%
205-5200-480.08-13	SUMMER SAFETY NIGHT	1,158		0	0	250	250	250	100.00%
205-5200-480.08-15	CITIZENS ACADEMY-FD								0.00%
205-5200-480.08-20	EQUIPMENT & TRAINING-PD		34,433	17,629	5,000	0		5,000	0.00%
205-5200-480.08-21	EQUIPMENT & TRAINING-FD		18,151	10,174	5,000	0	50	5,000	0.00%
205-5200-480.08-22	SAFETY DAY-FD								0.00%
205-5200-480.08-23	COMMUNITY RELATIONS-PD	2,750	1,050						0.00%
205-5200-480.08-25	PUBLIC EDUCATION-FD		2,250	500	250	0			(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	1,289	1,353	1,849	1,000	4,476	5,000	50,000	4900.00%
205-5300-480.08-33	TREE PLANTING PROJECT								0.00%
205-5500-464.01-00	OPEN SPACE FEES		1,000			7,990	174,449	0	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	55,970	21,398	122,018	20,000	41,135	50,000	32,000	60.00%
205-5500-480.08-02	FRIENDS OF THE PARK-DONATION	13,246	3,709	9,830	10,000	787	7,000	10,000	0.00%
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	28,734	27,897	25,522	25,000	15,597	23,000	25,000	0.00%
205-5500-480.08-16	ROUND UP PROGRAM FEES	62	565	(150)	100	(107)	(104)	100	0.00%

SPECIAL REVENUE FUND - DONATIONS / OTHER

REVENUES: (cont.)

ACCOUNT NUMBER	ACCOUNT	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 YTD 06/30/26	2026 PROJ	2027 BUDGET	% Change 2026/27
205-5500-480.08-24	DANCE COMPETITIONS								0.00%
205-5500-480.08-29	MISC DONATIONS - PARK								0.00%
205-5500-480.08-30	BOAT TRAILER PARKING FEE	5,483	4,567	4,680	5,000	1,971	4,000	5,000	0.00%
205-5500-480.08-33	TREE PLANTING PROJECT	1,500	1,500	1,500	1,500	1,500	1,500	1,500	0.00%
205-5500-480.08-35	EQUIPMENT & TRAINING-PK								0.00%
205-5500-480.08-37	WOODLAND PRAIRIE PK DEVELOPMENT	141,094	9,450	9,884	9,000	4,867	9,250	9,000	0.00%
205-5500-480.08-38	QUIET WATER ACTIVITIES			4,755	5,000	2,823	2,823	5,000	0.00%
205-5500-480.08-39	LOOP THE LAKE EVENTS				10,000	3,250	3,750	10,000	0.00%
205-5600-480.08-17	DIRECTIONAL SIGNAGE								0.00%
205-5600-480.08-32	SUSTAINABILITY	2,460	1,480	1,240	1,500	360	400	1,500	0.00%
205-5100-491.01-00	TRANSFER FROM GENERAL FUND	500	500	500	500				(100.00%)
205-5200-491.01-00	TRANSFER FROM GENERAL FUND		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								0.00%
	SPECIAL REVENUE: Donations/Other	**322,351**	**219,487**	**376,039**	**149,100**	**114,410**	**354,268**	**219,600**	**47.28%**

EXPENDITURES:

ACCOUNT NUMBER	OBJECT	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 YTD 06/30/26	2026 PROJ	2027 BUDGET	% Change 2026/27
205-5100-550.07-26	ELECTION GRANT								0.00%
205-5100-600.07-01	SANTA FLOAT-DONATIONS	1,430	1,404	1,584	2,000	0	2,000	2,500	25.00%
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								0.00%
205-5200-610.07-13	SUMMER SAFETY NIGHT	751	945	1,520	1,500	675	3,250	2,500	66.67%
205-5200-610.07-20	EQUIPMENT & TRAINING-PD			1,895	5,000	0		5,000	0.00%
205-5200-610.07-23	COMMUNITY RELATIONS-PD	2,374			500		400	500	0.00%
205-5200-610.07-36	K-9 UNIT			0	0	0			0.00%
205-5200-620.07-04	FD DONATIONS-DESIGNATED								0.00%
205-5200-620.07-05	1ST RESPONDERS-DONATIONS								0.00%

SPECIAL REVENUE FUND - DONATIONS / OTHER

EXPENDITURES: (cont.)

ACCOUNT NUMBER	OBJECT	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 YTD 06/30/26	2026 PROJ	2027 BUDGET	% Change 2026/27
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			17,028	6,100	658	658	5,000	(18.03%)
205-5200-620.07-22	SAFETY DAY-FD								0.00%
205-5200-620.07-25	PUBLIC EDUCATION-FD	688	1,754	80	750	275	500	750	0.00%
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			0	12,398	7,523	7,523	6,000	(51.61%)
205-5500-710.07-02	FRIENDS OF THE PARK	12,658	5,381	6,213	5,000	3,560	4,650	5,000	0.00%
205-5500-710.07-08	TRAIL DONATIONS								0.00%
205-5500-710.07-14	DISC GOLF	0		70					0.00%
205-5500-710.07-28	INDIAN MOUND RECON - FRITSE								0.00%
205-5500-710.07-30	BOAT TRAILER PARKING FEE	1,344	1,592	2,715	5,000	1,575	3,000	5,000	0.00%
205-5500-710.07-33	TREE PLANTING PROJECT	1,500	1,313	1,530	2,000	1,351	1,500	2,000	0.00%
205-5500-710.07-35	EQUIPMENT & TRAINING-PK			0	5,000	0			(100.00%)
205-5500-710.07-37	WOODLAND PRAIRIE PK DEVELOPMENT								0.00%
205-5500-710.07-38	QUIET WATER ACTIVITIES			0	2,500	0			(100.00%)
205-5500-710.07-39	LOOP THE LAKE EVENTS			0	10,000	2,185	2,500	10,000	0.00%
205-5500-720.07-03	PALS								0.00%
205-5500-720.07-24	DANCE COMPETITIONS								0.00%
205-5600-730.07-32	SUSTAINABILITY	2,044	238	1,545	1,500	138	985	1,500	0.00%
205-5600-730.08-46	CAPITAL OUTLAY-Signs, Signals & Markings								0.00%
205-5100-600.09-10	REALLOCATIONS-General			687	0	0		480	100.00%
205-5200-610.09-10	REALLOCATIONS-Police	3,136		9,635	13,720	0	30,800	10,915	(20.44%)
205-5200-620.09-10	REALLOCATIONS-Fire								0.00%
205-5300-650.09-10	REALLOCATIONS-Streets			17,000	0	0			0.00%
205-5500-710.09-10	REALLOCATIONS-Park & Rec	127,261		136,612	71,776	0	31,776	43,805	(38.97%)
205-5600-730.09-10	REALLOCATIONS-Community Development	515		363	0	0			0.00%
205-5500-710.09-30	REALLOCATIONS-Debt			0	20,000		57,500	35,000	75.00%
205-5100-600.09-40	REALLOCATIONS-Capital Projects						100,000		0.00%
205-5100-600.09-80	REALLOCATIONS-Trust & Agency								0.00%
	SPECIAL REVENUE: Donations/Other	**154,407**	**12,627**	**198,477**	**164,744**	**17,940**	**247,042**	**135,950**	**(17.48%)**

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".

FOX CROSSING
SPECIAL REVENUE DESIGNATIONS (fund 205)
2027 BUDGET

	Park and Open Space	PK Equip & Training	Park Impact Fee Eff. 4/16/09	PK Boat Trailer Parking Fee	PK Quiet Water	PK Friends of the Park	PK Disc Golf	PK Loop-The-Lake Activities	PK Round Up Program	PK Tree Planting	PK Woodland Prairie
EST: Beg Balance	$ 190,343	$ 5,995	$ -	$ 42,647	$ 7,802	$ 13,355	$ 146,023	$ 1,282	$ 2,047	$ 44,669	$ 211,970
Revenue	-	-	32,000	5,000	5,000	10,000	25,000	10,000	100	1,500	9,000
Transfer In	-	-	-	-	-	-	-	-	-	-	-
Transfer Out	-	-	(35,000)	(10,000)	(1,950)	-	(21,855)	-	-	(10,000)	-
Disbursements	-	-	-	(5,000)	-	(5,000)	-	(10,000)	-	(2,000)	-
Subtotal	**190,343**	**5,995**	**(3,000)**	**32,647**	**10,852**	**18,355**	**149,168**	**1,282**	**2,147**	**34,169**	**220,970**
Interest Earnings	2,000	115	3,000	624	207	351	2,849	24	41	5,000	4,221
Total	**$ 192,343**	**$ 6,110**	**$ -**	**$ 33,271**	**$ 11,060**	**$ 18,705**	**$ 152,017**	**$ 1,307**	**$ 2,188**	**$ 39,169**	**$ 225,191**
Account Receivable	$ -	-	-	-	-	-	-	-	-	-	-
Accounts Payable	$ -	-	-	-	-	-	-	-	-	-	-
Accrued Interest Rec	$ -	-	-	-	-	-	-	-	-	-	-
ADVANCED FROM GF	$ -	-	-	-	-	-	-	-	-	-	-

**Requires Board action to use money; only for specific events
*^Request annual report to State filed by the F.D. due June 30th; to tie out results

2027 Notes:

National Night Out Expenses $700 inflatables, $300 Other

FOX CROSSING
SPECIAL REVENUE
2027 BUDGET

	PD & FD Public Protection	PD National Night Out	PD Community Relations	PD Equitable Sharing	PD K-9 Unit	PD Equip & Training	FD Community Relations	FD Equip & Training	FD FAP-EMS/FF Grant Equipment *~	FD FAP-EMS/FF Grant Training *^
EST: Beg Balance	$ 180,529	$ 13,497	$ 1,038	$ 9,516	$ 20,909	$ 50,051	$ 935	$ 12,170	$ 68,415	$ 4,742
Revenue	7,500	250	-	-	50,000	5,000	-	5,000	-	-
Transfer In	-	-	-	-	-	-	-	-	-	-
Transfer Out	-	-	-	-	(10,915)	-	-	-	-	-
Disbursements	-	(2,500)	(500)	-	-	(5,000)	(750)	(5,000)	(6,000)	-
Subtotal	**188,029**	**11,247**	**538**	**9,516**	**59,994**	**50,051**	**185**	**12,170**	**62,415**	**4,742**
Interest Earnings	3,592	215	10	182	5,000	956	4	232	1,192	91
Total	**$ 191,621**	**$ 11,462**	**$ 548**	**$ 9,698**	**$ 64,994**	**$ 51,007**	**$ 188**	**$ 12,402**	**$ 63,607**	**$ 4,833**
Account Receivable	-	-	-	-	-	-	-	-		-
Accounts Payable	-	-	-	-	-	-	-	-		-
Accrued Interest Rec	-	-	-	-	-	-	-	-		-
ADVANCED FROM GF	-	-	-	-	-	-	-	-		-

FOX CROSSING
SPECIAL REVENUE
2027 BUDGET

	Citizen Academy	Directional Signage	Sustainability	Special Event Fund**	Room Tax	Santa Float	205 Totals
EST: Beg Balance	$ 376	$ 2,779	$ 4,987	$ 4,011	$ 25,226	$ 6,344	$ 1,071,659
Revenue	-	-	1,500	-	17,500	250	184,600
Transfer In	-	-	-	-	-	-	-
Transfer Out	-	-	-	-	(480)	-	(90,200)
Disbursements	-	-	(1,500)	-	-	(2,500)	(45,750)
Subtotal	**376**	**2,779**	**4,987**	**4,011**	**42,246**	**4,094**	**1,120,309**
Interest Earnings	-	-	95	-	-	5,000	35,000
Total	**$ 376**	**$ 2,779**	**$ 5,082**	**$ 4,011**	**$ 42,246**	**$ 9,094**	**$ 1,155,309**
Account Receivable	-	-	-	-	-	-	$ -
Accounts Payable	-	-	-	-	-	-	$ -
Accrued Interest Rec	-	-	-	-	-	-	$ -
ADVANCED FROM GF	-	-	-	-	-	-	$ -

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

2026 Sustainability Accomplishments

1 Administered both community gardens and improved management
2 Put out a monthly Community Garden newsletter during gardening season
3 The Village is one of the sponsors for 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

2027 Sustainability Goals and Objectives

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

SPECIAL REVENUE FUND - SUSTAINABILITY

REVENUES:

ACCOUNT NUMBER	ACCOUNT	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 YTD 06/30/26	2026 PROJ	2027 BUDGET	% Change 2026/27
205-5600-480.08-32	SUSTAINABILITY	2,460	1,480	1,240	1,500	360	400	1,500	0.00%
205-5600-491.01-00	TRANSFER FROM GENERAL FUND	0	0	0	0	0	0	0	0.00%
205-5600-492.08-00	TRANS FROM DESIGNATED EQUITY	0	0	0	0	0	0	0	0.00%
	SPECIAL REVENUE: Donations/Other	**2,460**	**1,480**	**1,240**	**1,500**	**360**	**400**	**1,500**	**0.00%**

EXPENDITURES:

ACCOUNT NUMBER	OBJECT	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 YTD 06/30/26	2026 PROJ	2027 BUDGET	% Change 2026/27
205-5600-730.07-32	SUSTAINABILITY	2,044	238	1,545	1,500	138	985	1,500	0.00%
205-5600-730.09-10	TRANSFER TO GENERAL FUND	515	0	363	0	0	0	0	0.00%
	SPECIAL REVENUE: Donations/Other	**2,559**	**238**	**1,908**	**1,500**	**138**	**985**	**1,500**	**0.00%**

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	50
E-Recycling	600
Electric Vehicle Charging Station & Promotion	300
Community Gardens	550
Total	1,500

DEBT SERVICE FUND (DSF)

DEBT SERVICE FUND

REVENUES:

ACCOUNT NUMBER		2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 YTD 06/30/26	2026 PROJ	2027 BUDGET	% Change 2026/27
301-5800-420.01-00	SPECIAL ASSESSMENT REVENUE	3,855	1,832	14,159	500	750	750	500	0.00%
301-5800-480.01-00	INTEREST	68,415	93,257	79,314	60,000	47,457	65,000	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				2,500			3,750	50.00%
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	55,970	21,398	113,365	20,000	41,135	45,000	35,000	75.00%
301-5800-491.06-13	TRANSFER FROM STORM UTILITY								0.00%
301-5800-493.05-00	TRANS FROM ASSIGNED BALANCE				169,348			150,200	(11.31%)
301-5800-492.05-00	TRANS FROM TAX STABLIZATION FUND				158,257			243,328	53.75%
301-5800-493.01-00	GO NOTES								0.00%
301-5800-493.01-02	DEBT PREMIUM		170,923	153,673			97,200		0.00%
	Subtotal (Program Revenues)	**128,240**	**287,410**	**360,511**	**410,605**	**89,342**	**207,950**	**492,778**	**20.01%**
	LEVY to Balance	***1,758,307***	***1,772,250***	***2,012,293***	***2,187,590***	***2,187,590***	***2,187,590***	***2,155,630***	***(1.46%)***
	TOTAL REVENUE:	**1,886,547**	**2,059,660**	**2,372,804**	**2,598,195**	**2,276,932**	**2,395,540**	**2,648,408**	**1.93%**

EXPENDITURES:

ACCOUNT NUMBER	OBJECT	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 YTD 06/30/26	2026 PROJ	2027 BUDGET	% Change 2026/27
301-5800-600.06-10	PRINCIPAL-MISC	78,493	226,355	240,300	253,063	253,063	253,063	113,505	(55.15%)
301-5800-600.06-20	INTEREST - MISC	80,927	82,462	80,386	57,681	31,250	57,681	14,641	(74.62%)
301-5800-610.06-10	PRINCIPAL-POLICE	16,298	14,045	13,913	14,443	14,443	14,443	14,840	2.75%
301-5800-610.06-20	INTEREST-POLICE	2,680	2,377	2,028	1,603	910	1,603	1,163	(27.45%)
301-5800-620.06-10	PRINCIPAL-FIRE	202,558	186,337	199,706	203,088	203,088	203,088	206,056	1.46%
301-5800-620.06-20	INTEREST - FIRE	35,790	31,439	26,725	34,052	18,665	34,052	27,489	(19.27%)
301-5800-650.06-10	PRINCIPAL-STREET EQUIP/ROADS	1,014,501	1,006,775	1,212,104	1,398,218	1,398,218	1,398,218	1,563,591	11.83%

EXPENDITURES: (cont.)

ACCOUNT NUMBER	OBJECT	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 YTD 06/30/26	2026 PROJ	2027 BUDGET	% Change 2026/27
301-5800-650.06-20	INTEREST - STREET EQUIP/ROADS	184,255	224,225	280,233	328,501	177,183	328,501	371,371	13.05%
301-5800-710.06-10	PRINCIPAL-PARK & RECREATION	328,151	221,488	273,978	246,188	246,189	246,188	257,008	4.40%
301-5800-710.06-20	INTEREST-PARK & RECREATION	28,930	35,046	48,454	60,008	32,190	60,008	77,494	29.14%
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	922	1,014	1,064	1,350	1,118	1,118	1,250	(7.41%)
	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	**1,973,505**	**2,031,563**	**2,378,891**	**2,598,195**	**2,376,317**	**2,597,963**	**2,648,408**	**1.93%**

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
2027 SCHEDULE OF DEBT

VILLAGE DEBT ISSUE	AMOUNT OF LOAN	12/31/26 BALANCE	2027 PAYMENT PRINCIPAL	2027 PAYMENT INTEREST	2027 PAYMENTS	12/31/27 BALANCE
2018 Capital Projects-GO Notes	$1,660,000.00	$415,000.00	$205,000.00	$9,375.00	$214,375.00	$210,000.00
2019 Capital Projects-GO Bond	$2,190,000.00	$800,000.00	$260,000.00	$20,100.00	$280,100.00	$540,000.00
2020 Capital Projects-GO Bond (Refin 2017)	$1,355,000.00	$210,000.00	$210,000.00	$3,150.00	$213,150.00	$0.00
2020 Capital Projects-GO Bond	$5,650,000.00	$2,335,000.00	$560,000.00	$43,900.00	$603,900.00	$1,775,000.00
2021 GO Notes	$720,000.00	$390,000.00	$75,000.00	$8,975.00	$83,975.00	$315,000.00
2022 GO Notes	$2,695,000.00	$1,900,000.00	$280,000.00	$60,945.00	$340,945.00	$1,620,000.00
2023 GO Notes	$1,960,000.00	$1,635,000.00	$185,000.00	$77,125.00	$262,125.00	$1,450,000.00
2024 GO Notes	$2,340,000.00	$1,910,000.00	$85,000.00	$93,375.00	$178,375.00	$1,825,000.00
2025 GO Notes	$2,125,000.00	$1,875,000.00	$220,000.00	$88,250.00	$308,250.00	$1,655,000.00
2026 GO Notes	$1,910,000.00	$1,910,000.00	$75,000.00	$86,963.33	$161,963.33	$1,835,000.00
TOTAL GENERAL DEBT	**$20,695,000.00**	**$13,380,000.00**	**$2,155,000.00**	**$492,158.33**	**$2,647,158.33**	**$11,225,000.00**

TID #1 DEBT ISSUE	AMOUNT OF LOAN	12/31/26 BALANCE	2027 PAYMENT PRINCIPAL	2027 PAYMENT INTEREST	2027 PAYMENTS	12/31/27 BALANCE
2021 GO Notes	$365,000.00	$190,000.00	$35,000.00	$4,375.00	$39,375.00	$155,000.00
TOTAL TID #1 DEBT	**$365,000.00**	**$190,000.00**	**$35,000.00**	**$4,375.00**	**$39,375.00**	**$155,000.00**

TID #2 DEBT ISSUE	AMOUNT OF LOAN	12/31/26 BALANCE	2027 PAYMENT PRINCIPAL	2027 PAYMENT INTEREST	2027 PAYMENTS	12/31/27 BALANCE
2018 Capital Projects-GO Notes (TID #2)	$150,000.00	$35,000.00	$15,000.00	$825.00	$15,825.00	$20,000.00
2020 Capital Projects-GO Bond (TID #2)	$2,180,000.00	$885,000.00	$210,000.00	$16,650.00	$226,650.00	$675,000.00
TOTAL TID #2 DEBT	**$2,330,000.00**	**$920,000.00**	**$225,000.00**	**$17,475.00**	**$242,475.00**	**$695,000.00**

VILLAGE OF FOX CROSSING
2027 SCHEDULE OF DEBT

TID #3 DEBT ISSUE	AMOUNT OF LOAN	12/31/26 BALANCE	2027 PAYMENT PRINCIPAL	2027 PAYMENT INTEREST	2027 PAYMENTS	12/31/27 BALANCE
2018 GO Notes (TID #3)	$425,000.00	$285,000.00	$140,000.00	$6,450.00	$146,450.00	$145,000.00
2019 GO Bond (TID #3)	$185,000.00	$140,000.00	$45,000.00	$3,525.00	$48,525.00	$95,000.00
TOTAL TID #3 DEBT	**$610,000.00**	**$425,000.00**	**$185,000.00**	**$9,975.00**	**$194,975.00**	**$240,000.00**

TID #5 DEBT ISSUE	AMOUNT OF LOAN	12/31/26 BALANCE	2027 PAYMENT PRINCIPAL	2027 PAYMENT INTEREST	2027 PAYMENTS	12/31/27 BALANCE
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	12/31/26 BALANCE	2027 PAYMENT PRINCIPAL	2027 PAYMENT INTEREST	2027 PAYMENTS	12/31/27 BALANCE
2022 GO Notes (Recycling)	$245,000.00	$165,000.00	$25,000.00	$5,260.00	$30,260.00	$140,000.00
TOTAL GARBAGE/RECYCLING DEBT	**$245,000.00**	**$165,000.00**	**$25,000.00**	**$5,260.00**	**$30,260.00**	**$140,000.00**

STORMWATER UTILITY DEBT ISSUE	AMOUNT OF LOAN	12/31/26 BALANCE	2027 PAYMENT PRINCIPAL	2027 PAYMENT INTEREST	2027 PAYMENTS	12/31/27 BALANCE
2010 Clean Water Fund (CWF) GO Bonds	$1,715,985.98	$343,045.02	$110,817.54	$9,069.18	$119,886.72	$232,227.48
2018 Capital Projects-GO Notes	$1,085,000.00	$250,000.00	$125,000.00	$5,625.00	$130,625.00	$125,000.00
2019 Capital Projects-GO Bond	$1,460,000.00	$1,050,000.00	$65,000.00	$24,831.26	$89,831.26	$985,000.00
2020 Capital Projects-GO Bond (Refin 2017)	$255,000.00	$35,000.00	$35,000.00	$525.00	$35,525.00	$0.00
2020 Capital Projects-GO Bond	$2,030,000.00	$1,510,000.00	$90,000.00	$30,662.50	$120,662.50	$1,420,000.00
2023 GO Notes to refi '22 NAN	$1,025,000.00	$805,000.00	$100,000.00	$37,750.00	$137,750.00	$705,000.00
2024 Capital Projects-GO Notes	$3,510,000.00	$3,270,000.00	$115,000.00	$146,625.00	$261,625.00	$3,155,000.00
2025 GO Notes	$1,780,000.00	$1,700,000.00	$55,000.00	$72,925.00	$127,925.00	$1,645,000.00
2026 GO Notes	$1,145,000.00	$1,145,000.00	$35,000.00	$50,395.80	$85,395.80	$1,110,000.00
TOTAL STORMWATER DEBT	**$12,860,985.98**	**$10,108,045.02**	**$730,817.54**	**$378,408.74**	**$1,109,226.28**	**$9,377,227.48**

VILLAGE OF FOX CROSSING
2027 SCHEDULE OF DEBT

WATER UTILITY DEBT ISSUE	AMOUNT OF LOAN	12/31/26 BALANCE	2027 PAYMENT PRINCIPAL	 INTEREST	2027 PAYMENTS	12/31/27 BALANCE
2015B Revenue Bonds	$1,177,960.00	$622,636.00	$58,898.00	$20,530.16	$79,428.16	$563,738.00
2017 Revenue Bonds (Refin 2007 & 2008)	$3,104,031.95	$904,932.67	$284,277.94	$27,512.09	$311,790.03	$620,654.73
2018 Revenue Bonds	$815,000.00	$560,000.00	$35,000.00	$21,700.00	$56,700.00	$525,000.00
2018 GO Notes (Refinance 2010 STFL)	$1,540,000.00	$355,000.00	$175,000.00	$8,025.00	$183,025.00	$180,000.00
2018 Capital Projects-GO Notes	$265,000.00	$60,000.00	$30,000.00	$1,350.00	$31,350.00	$30,000.00
2019 GO Bond	$145,000.00	$45,000.00	$15,000.00	$1,125.00	$16,125.00	$30,000.00
2019 Revenue Bonds	$1,795,000.00	$1,335,000.00	$85,000.00	$36,175.00	$121,175.00	$1,250,000.00
2020 Capital Projects-GO Bond (Refin 2017)	$250,000.00	$35,000.00	$35,000.00	$525.00	$35,525.00	$0.00
2020 Capital Projects-GO Bond	$135,000.00	$110,000.00	$25,000.00	$2,075.00	$27,075.00	$85,000.00
2020 Revenue Bonds	$2,480,000.00	$1,940,000.00	$120,000.00	$40,612.50	$160,612.50	$1,820,000.00
2021 GO Notes	$550,000.00	$285,000.00	$55,000.00	$6,525.00	$61,525.00	$230,000.00
2022 Clayton #1	$60,000.00	$48,000.00	$3,000.00	$0.00	$3,000.00	$45,000.00
2022 GO NOTES	$190,000.00	$125,000.00	$20,000.00	$3,997.50	$23,997.50	$105,000.00
2023 Rev Bonds (NAN Refi & Capital Projects)	$6,310,000.00	$6,025,000.00	$235,000.00	$298,250.00	$533,250.00	$5,790,000.00
2024 Clayton #2 & 3	$120,000.00	$107,750.00	$6,000.00	$0.00	$6,000.00	$101,750.00
2024 Revenue Bonds	$4,105,000.00	$3,970,000.00	$145,000.00	$173,225.00	$318,225.00	$3,825,000.00
2025 Revenue Bonds	$1,740,000.00	$1,740,000.00	$60,000.00	$73,750.00	$133,750.00	$1,680,000.00
2025 Clayton #4	$64,190.00	$60,980.50	$3,209.50	$0.00	$3,209.50	$57,771.00
TOTAL WATER DEBT	**$24,846,181.95**	**$18,329,299.17**	**$1,390,385.44**	**$715,377.25**	**$2,105,762.69**	**$16,938,913.73**

VILLAGE OF FOX CROSSING
2027 SCHEDULE OF DEBT

SEWER UTILITY DEBT ISSUE	AMOUNT OF LOAN	12/31/26 BALANCE	2027 PAYMENT PRINCIPAL	2027 PAYMENT INTEREST	2027 PAYMENTS	12/31/27 BALANCE
2015B Revenue Bonds	$222,040.00	$117,364.00	$11,102.00	$3,869.84	$14,971.84	$106,262.00
2017 Revenue Bonds (Refin 2007)	$2,915,968.05	$1,900,067.33	$180,722.06	$67,962.91	$248,684.97	$1,719,345.27
2018 Revenue Bonds	$1,145,000.00	$785,000.00	$50,000.00	$30,400.00	$80,400.00	$735,000.00
2019 Revenue Bonds	$2,050,000.00	$1,555,000.00	$100,000.00	$42,150.00	$142,150.00	$1,455,000.00
2020 Revenue Bonds	$4,375,000.00	$3,315,000.00	$200,000.00	$69,381.26	$269,381.26	$3,115,000.00
2023 Rev Bonds (NAN Refi & Capital Projects)	$3,445,000.00	$3,290,000.00	$125,000.00	$163,000.00	$288,000.00	$3,165,000.00
2024 Revenue Bonds	$615,000.00	$595,000.00	$20,000.00	$26,000.00	$46,000.00	$575,000.00
2025 Revenue Bonds	$1,340,000.00	$1,340,000.00	$45,000.00	$56,825.00	$101,825.00	$1,295,000.00
Subtotal w/o NMSC Debt	**$16,108,008.05**	**$12,897,431.33**	**$731,824.06**	**$459,589.01**	**$1,191,413.07**	**$12,165,607.27**
2013 CWFL (NMSC)	$3,289,151.00	$1,219,558.17	$190,223.56	$29,752.85	$219,976.41	$1,029,334.61
TOTAL SEWER DEBT	**$19,397,159.05**	**$14,116,989.50**	**$922,047.62**	**$489,341.86**	**$1,411,389.48**	**$13,194,941.88**

SUMMARY - Village and Utility:	AMOUNT OF LOAN	12/31/26 BALANCE	2027 PAYMENT PRINCIPAL	2027 PAYMENT INTEREST	2027 PAYMENTS	12/31/27 BALANCE
Sub-Total GO Notes & Loans	$41,985,175.98	$26,419,775.52	$3,723,027.04	$999,774.57	$4,722,801.61	$24,256,748.48
Sub-Total Revenue Bonds	$37,635,000.00	$29,995,000.00	$1,755,000.00	$1,151,343.76	$2,906,343.76	$28,240,000.00
Subtotal	**$79,620,175.98**	**$56,414,775.52**	**$5,478,027.04**	**$2,151,118.33**	**$7,629,145.37**	**$52,496,748.48**
GO Notes NMSC	$3,289,151.00	$1,219,558.17	$190,223.56	$29,752.85	$219,976.41	$1,029,334.61
Total GO Notes w/ NMSC GO Notes	**$45,274,326.98**	**$27,639,333.69**	**$3,913,250.60**	**$1,029,527.42**	**$4,942,778.02**	**$25,286,083.09**
Total Debt w/NMSC GO Notes	**$82,909,326.98**	**$57,634,333.69**	**$5,668,250.60**	**$2,180,871.18**	**$7,849,121.78**	**$53,526,083.09**

CAPITAL PROJECTS FUND (CPF)

CAPITAL IMPROVEMENTS PROGRAM

Project	Project Number	Estimated Project Cost	Other Funding	Decription	Borrowed Amount
2027 Village					
Jacobson Rd Railroad Overpass Deck Repair / Reconstruction (CONST)	R23500	$ 500,000	$ 50,000	CPF cash on hand	$ 450,000
Jacobsen Rd Pulverize & Pave (41 Overpass to RR Overpass)	R23500	250,000	-		250,000
Northern Road Pulverize & Pave	R27100	320,000	-		320,000
Municipal Complex Main Parking Lot	R27200	180,000	-		180,000
Prospect Avenue (Seminole Rd to Mud Creek Bridge (Design)		50,000	-	joint with Outagamie Cty & T/ Grand	50,000
E. Shady Lane - Land / Easement Acquisition & Design	R22300	50,000	50,000	previous borrowing	-
Irish Road Urbanization w/ 10' trail (RR/Elk Trail- Jacbsn Rd) (DESIGN, SOIL BORINGS, EASEME	R25700	35,000	35,000	CPF cash on hand	-
Concrete Panel Repairs	R27300	125,000	-		125,000
Road Resurfacing	R27400	750,000	-		750,000
Subtotal Highway Improvements		***$ 2,260,000***	***$ 135,000***		***$ 2,125,000***
Strohmeyer Playground, basketball court, and trail	P27100	$ 240,000	$ 90,500	ERF available	$ 149,500
Westfield Lane / Friendship Trail Fence	P27200	200,000	-		200,000
Trestle Trail Repairs (w/ City of Menasha)	P25100	50,000	50,000	City share / CPF cash on hand	-
Demo Old Storage Building	A22600	50,000	50,000	CPF cash on hand	-
CB Trail RR Overpass (connection of trail to overpass)	P27300	10,000	-		10,000
Village Projects Grand Total		**$ 2,810,000**	**$ 325,500**		**$ 2,484,500**
2027 TID #3 Infrastructure					
Irish Road North Pond (E Shady Ln - CTH BB) (LAND ACQUISITION)	RPND19	$ 200,000	$ 200,000	TID cash on hand	$ -
TID #3 Grand Total		**$ 200,000**	**$ 200,000**		**$ -**
2027 TID #5 Infrastructure					
Water Main Installation (Asphalt Pavement - final layer)	W24201	$ -	$ -	2025 GO Notes	$ -
Sewer Main Installation (Asphalt Pavement - final layer)	S24201	60,000	60,000	2025 GO Notes	-
TID #5 Grand Total		**$ 60,000**	**$ 60,000**		**$ -**
2027 Stormwater Utility					
Irish Road Culvert Replacement	D27100	$ 300,000	$ -		$ 300,000
Irish Road Storm Sewer Improvements (RR/Elk Trail to Jacobsen Rd) (DESIGN)	D25300	25,000	25,000	2026 Borrowing	-
Sand Point Pond Bird Grid & Fence	D26300	150,000	-		150,000
Ehlers Rd Culvert Rehab (1051 - 1088 Ehlers Rd) (CONST)	D25400	120,000	120,000	2025 GO Notes	-
Margeo Neighborhood Utilities final paving	D25500	50,000	50,000	2025 Borrowing	-
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 - Prairie Plantings	RPND20	20,000	20,000	2026 Borrowing	-
Stormwater Grand Total		**$ 705,000**	**$ 235,000**		**$ 470,000**

CAPITAL IMPROVEMENTS PROGRAM

Project	Project Number	Estimated Project Cost	Other Funding	Decription	Borrowed Amount
2027 Sanitary Sewer Utility					
Earl Street Reconstruction	S27100	$ 700,000	$ 60,000	private laterals	$ 640,000
Calumet St (Regency Ct to Foster St), Glenview, Linwood Sewer Lining	S27200	$ 500,000	$ -		$ 500,000
Margeo Neighborhood Utilities final paving	S24301	$ 50,000	$ 50,000	2025 Borrowing	$ -
Sanitary Grand Total		**$ 1,250,000**	**$ 110,000**		**$ 1,140,000**
2027 Water Utility					
Appleton Water Connection	W26700	$ 2,400,000			$ 2,400,000
Tower No. 3, Haase Street - Repaint inside and outside	W26200	$ 700,000	$ -	Operations	$ 700,000
Winchester Rd Booster Station	W27100	$ 500,000	$ 400,000	Town of Clayton Funding	$ 100,000
E. Shady Lane Watermain (Olde Buggy to 780' east) (CONST)	R25600	$ 430,000	$ 430,000	prior borrowing	$ -
Earl Street Urbanization water laterals to curb stop and services	W27200	$ 125,000	$ 125,000	prior borrowing	$ -
Irish Rd Main adjustments (if necessary as part of Culvert Replacement program)	W27300	$ 100,000	$ 100,000	prior borrowing	$ -
Margeo Neighborhood Utilities final paving	W24301	$ 50,000	$ 50,000	2025 Borrowing	$ -
Plant 4 (Utility Office) Sidewalk	W27400	$ 25,000	$ 25,000	prior borrowing	$ -
Water Grand Total		**$ 4,330,000**	**$ 1,130,000**		**$ 3,200,000**
2028 Village					
E. Shady Lane Urbanization incl. 10' trail (CTH CB - Cold Spring Rd) (CONST)	R22300	$ 1,900,000	$ 1,450,000	Grant Funding	$ 450,000
Irish Road Urbanization w/ 10' trail (RR/Elk Trail- Jacobsen Rd) (CONST)	R25700	$ 1,700,000		Curb Assessments	$ 1,700,000
Earl Street Reconstruction (Urbanization Joint with C/ Menasha) (CONST)	R23300	$ 1,400,000	$ 650,000	City Cost Share	$ 750,000
W American Dr (Irish Rd - Smoke Tree Rd) Pulverize & Pave (including trails)		$ 500,000			$ 500,000
Jacobsen Rd Pulverize & Pave (RR Overpass to N Lake St)		$ 200,000			$ 200,000
Irish Road Urbanization w/ 10' trail (Brookfield Dr - Winchester Rd) (DESIGN)		$ 50,000			$ 50,000
Irish Road Urbanization w/10' Trail (railroad tracks) (DESIGN)		$ 50,000			$ 50,000
E. Shady Lane (rural) Reconstruction (Irish Rd - CTH CB) (DESIGN)		$ 50,000			$ 50,000
		$ -			$ -
Concrete Panel Repairs		$ 125,000			$ 125,000
Road Resufacing		$ 750,000			$ 750,000
Subtotal Highway Improvements		***$ 6,725,000***	***$ 2,100,000***		***$ 4,625,000***
O'Hauser Park Parking Lot expansion & Larsen Field Renovation		$ 300,000			$ 300,000
		-			-
Village Projects Grand Total		**$ 7,025,000**	**$ 2,100,000**		**$ 4,925,000**
2028 Stormwater Utility					
E. Shady Lane Urbanization Storm Sewer (CTH CB - Cold Spring Rd) (CONST)		$ 1,400,000	$ 1,060,000	Grant Funding	$ 340,000
Irish Road Storm Sewer Improvements (RR/Elk Trail to Jacobsen Rd) (CONST)	D25300	$ 820,000		Assessments	$ 820,000
Earl Street Urbanization Storm Sewer (CONST)	D23200	$ 740,000	350,000	Joint w/ City of Menasha	$ 390,000
Baldwin and Teakwood Utilities - Storm Sewer Extension		$ 200,000		Assessments?	$ 200,000
Irish Road Storm Sewer Improvements (Brookfield Dr - Winchester Rd) (DESIGN)		$ 40,000			$ 40,000
		-			-
Stormwater Grand Total		**$ 3,200,000**	**$ 1,410,000**		**$ 1,790,000**

CAPITAL IMPROVEMENTS PROGRAM

Project	Project Number	Estimated Project Cost	Other Funding	Decription	Borrowed Amount
2028 Sanitary Sewer Utility					
George, Katherine, Carleton Utilities - Sewer Main and Laterals Relay		$ 1,500,000	288,000	Lateral Program	$ 1,212,000
Baldwin and Teakwood Utilities - Sewer Main and Laterals Relay		$ 1,400,000	288,000	Lateral Program	$ 1,112,000
Irish Rd (Elk Trail - Jacobsen Rd) - Sewer MH Adjustments		$ 100,000			$ 100,000
Sewer Shop Parking Lot Repaving		$ 100,000			$ 100,000
		-			-
Sanitary Grand Total		**$ 3,100,000**	**$ 576,000**		**$ 2,524,000**
2028 Water Utility					
George, Katherine, Carleton Utilities - Water Main and Laterals Relay		$ 1,100,000			$ 1,100,000
Baldwin and Teakwood Utilities - Water Main and Laterals Relay		$ 900,000			$ 900,000
Emergency Backup Generator - Plant #2 (University Dr)		$ 500,000			$ 500,000
Irish Road (RR/Elk Trail- Jacobsen Rd) - Water Services, Op Nuts, Hydrants		$ 150,000			$ 150,000
Plant 4 / Utility Office Parking Lot Repaving		$ 150,000			$ 150,000
		-			-
Water Grand Total		**$ 2,800,000**	**$ -**		**$ 2,800,000**

CAPITAL PROJECTS FUND

REVENUES:

ACCOUNT NUMBER	ACCOUNT	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 YTD 06/30/26	2026 PROJ	2027 BUDGET	% Change 2026/27
401-5200-433.02-03	COUNTY SAFETY GRANTS / ARPA		213,393						0.00%
401-5100-480.01-00	INTEREST	483,649	391,496	317,763	175,000	96,626	180,000	140,000	(20.00%)
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								0.00%
401-5300-480.09-00	MISC REVENUE		34,136						0.00%
401-5200-480.09-03	MISC REVENUE-FIRE					838	838		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						100,000		0.00%
401-5500-491.04-02	TRANSFER FROM EQUIP RPLCMNT	40,000		138,853	207,050		207,050	90,500	(56.29%)
401-5100-492.04-00	CPF PRIOR YEAR CARRY OVER				60,000			60,000	0.00%
401-5100-492.04-00	CPF PRIOR YEAR CARRY OVER								0.00%
401-5300-492.04-00	CPF PRIOR YEAR CARRY OVER				233,500			135,000	(42.18%)
401-5500-492.04-00	CPF PRIOR YEAR CARRY OVER							50,000	100.00%
401-5100-492.06-01	TRANSFER FROM SETTLEMENT FUNDS				1,250,000				(100.00%)
401-5300-493.01-00	PROCEEDS/LT DEBT/GO NOTES	1,960,000	2,340,000	2,125,000	2,265,950		1,910,000	2,344,500	3.47%
401-5800-493.01-02	DEBT PREMIUM	78,559	46,615	44,950	45,600		51,500	55,000	20.61%
401-5300-493.02-00	PROCEEDS/LT DEBT/STF								0.00%
	***CAPITAL PROJECTS FUND**	**2,562,208**	**3,025,640**	**2,626,566**	**4,237,100**	**97,464**	**2,449,388**	**2,875,000**	**(32.15%)**

EXPENDITURES:

ACCOUNT NUMBER	OBJECT	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 YTD 06/30/26	2026 PROJ	2027 BUDGET	% Change 2026/27
401-5100-600.08-21	CAP IMPR BUILDING & LAND	0		0	50,000			50,000	0.00%
401-5100-600.08-54	CAPITAL EQUIP - OTHER - General			105,742	35,000	21,827	25,000	10,000	(71.43%)
401-5200-620.08-21	CAP IMPR BUILDING & LAND	141,792		61,982					0.00%
401-5200-620.08-54	CAPITAL EQUIP - OTHER		333,361	8,371					0.00%
401-5200-620.08-53	VEHICLES (CAP)	190		135					0.00%
401-5300-650.08-21	CAP IMPR BUILDING & LAND								0.00%

EXPENDITURES: (cont.)

ACCOUNT NUMBER	OBJECT	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 YTD 06/30/26	2026 PROJ	2027 BUDGET	% Change 2026/27
401-5300-650.08-42	ROAD CONSTRUCTION (CAP)								0.00%
401-5300-650.08-43	ROAD RE-CONSTRUCTION (CAP)	648,685	1,682,066	914,904	609,000	126,223	600,000	1,385,000	127.42%
401-5300-650.08-44	TRAILS/WALKWAYS (CAP)				70,000		61,000		(100.00%)
401-5300-650.08-45	STORM SEWERS (CAP)								0.00%
401-5300-650.08-46	SIGNS SIGNALS & MARKINGS				11,500	10,580	10,580		(100.00%)
401-5300-650.08-54	CAPITAL EQUIP - OTHER - Street	37,885							0.00%
401-5500-710.08-21	CAP IMPR BUILDING & LAND			61,982	0				0.00%
401-5500-710.08-31	PARKS: MISC CAPITAL	236,518	236,577	930,774	2,430,000	363,497	2,350,000	500,000	(79.42%)
401-5800-600.08-80	DEBT ISSUANCE COSTS	47,495	46,615	44,950	45,600		52,500	55,000	20.61%
401-5800-600.09-10	TRANSFER TO GENERAL FUND	907,418	527,500	775,000	986,000		986,000	875,000	(11.26%)
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	582,332	0				0.00%
	***CAPITAL PROJECTS FUND**	**2,019,983**	**4,610,366**	**3,486,172**	**4,237,100**	**522,127**	**4,085,080**	**2,875,000**	**(32.15%)**

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 Strohmeyer Park ($90,500). The total cost of replacement is well in excess of what was set aside so the project is treated as a capital project instead of ERF replacement; this transfer is to offset borrowing needs.

3 **401-5100-492.06-01: Transfer from Settlement Funds:**
None in 2027. This is for use of the Clayton Settlment funds (part of CPF Fund Balance); 2025 usage was for Margeo Pond and 2026 for Schildt Park Renovation 12/31/25 Balance = $3,635,459; Projected 12/31/26 Balance = $2,350,000.

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:**
None in 2027. 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.

EQUIPMENT REPLACEMENT FUND

Statement of Purpose:

The Equipment Replacement Fund (ERF) is to alleviate the need to borrow for the replacement of current equipment and vehicles, by using cash-on-hand. By setting aside money every year, this fund allows a consistent General Fund budget without fluctuations for the replacement of large capital items.

REVENUES:

ACCOUNT NUMBER	ACCOUNT	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 YTD 06/30/26	2026 PROJ	2027 BUDGET	% Change 2026/27
402-5100-410.01-00	Levy								0.00%
402-5100-480.01-00	Interest	261,245	379,616	311,499	250,000	114,175	255,250	250,000	0.00%
402-5100-480.02-01	Sale of Village Equip & Vehicles - General	6,570		5,900	3,000	0	0		(100.00%)
402-5200-480.02-01	Sale of Village Equip & Vehicles - PD	37,575	46,740	35,235	50,000	43,130	52,480	72,500	45.00%
402-5200-480.02-01	Sale of Village Equip & Vehicles - FD		7,866	25,249		25,000	25,000	15,000	100.00%
402-5200-480.02-01	Sale of Village Equip & Vehicles - Insp								0.00%
402-5300-480.02-01	Sale of Village Equip & Vehicles - SD	129,500	45,000	55,250	41,900	39,500	71,250	2,500	(94.03%)
402-5500-480.02-01	Sale of Village Equip & Vehicles - PK	33,950		27,700				30,000	100.00%
402-5100-491.01-00	Transfer from General Fund - Admin	22,580	8,065	8,065	12,373		12,373	12,389	0.13%
402-5100-491.01-00	Transfer from General Fund - Election	14,613	12,429	12,119	12,819		12,819	12,819	0.00%
402-5100-491.01-00	Transfer from General Fund - Info Tech.	31,650	28,702	24,910	22,109		22,109	22,109	0.00%
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	252,562	211,229	249,752	239,683		239,683	239,683	0.00%
402-5200-491.01-00	Transfer from General Fund - FD	338,240	345,577	312,311	312,008		312,008	312,008	0.00%
402-5200-491.01-00	Transfer from General Fund - Insp	3,062	3,062	3,062	3,062		3,062	3,062	0.00%
402-5200-491.02-05	Transfer from Special Rev Fund - K9 Donations				8,164		8,164	0	(100.00%)
402-5300-491.01-00	Transfer from General Fund - SD	304,138	280,052	265,832	269,191		269,191	269,191	0.00%
402-5500-491.01-00	Transfer from General Fund - PK	248,362	211,941	211,085	216,040		216,040	218,499	1.14%
402-5600-491.01-00	Transfer from General Fund - Comm Dev.	1,496	2,433	2,260	2,111		2,111	2,111	0.00%
402-5100-492.02-00	Transfer from Designated Balance - Admin				0				0.00%
402-5100-492.02-00	Transfer from Designated Balance - Elections				27,000				(100.00%)
402-5100-492.02-00	Transfer from Designated Balance - IT				29,218				(100.00%)
402-5200-492.02-00	Transfer from Designated Balance - Police				317,636				(100.00%)
402-5200-492.02-00	Transfer from Designated Balance - Fire				29,218				(100.00%)
402-5300-492.02-00	Transfer from Designated Balance - Street				163,962				(100.00%)
402-5500-492.02-00	Transfer from Designated Balance - Park								0.00%
	TOTAL REVENUE:	**1,687,460**	**1,584,629**	**1,552,146**	**2,011,411**	**221,805**	**1,503,457**	**1,463,788**	**(27.23%)**

EXPENDITURES:

ACCOUNT NUMBER	OBJECT	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 YTD 06/30/26	2026 PROJ	2027 BUDGET	% Change 2026/27
402-5100-540.08-54	Capital Equipment: Other - Clerk/Elections				47,218	46,458	46,458	3,741	(92.08%)
402-5100-560.08-15	Computer Equip - IT	9,307	46,135		0			110,200	100.00%
402-5100-600.08-53	Vehicles - General	39,385			45,000	43,589	43,589		(100.00%)
402-5100-600.08-54	Capital Equipment: Other - General Government								0.00%
402-5200-610.08-53	Vehicles - Police	210,441	159,371	234,383	179,329	78,018	165,000	317,869	77.25%
402-5200-610.08-54	Capital Equipment: Other - Police	15,638	21,207	2,997	52,183	16,401	52,752	33,298	(36.19%)
402-5200-620.08-53	Vehicles - Fire	57,301	425,544	473,693	305,000		302,500	65,000	(78.69%)
402-5200-620.08-54	Capital Equipment: Other - Fire			5,149	94,000		14,000	75,000	(20.21%)
402-5200-630.08-53	Vehicles - Inspections								0.00%
402-5300-650.08-53	Vehicles -Street	650,276	274,915	207,381	434,037	100,297	438,628	299,201	(31.07%)
402-5300-650.08-54	Capital Equipment: Other - Street				113,065	75,161	99,979	10,000	(91.16%)
402-5500-710.08-53	Vehicles - Park	103,185		106,659				77,000	100.00%
402-5500-710.08-54	Capital Equipment: Other - Park	49,503		50,699				36,000	100.00%
402-5100-600.09-10	Transfer to General Fund				70,000		70,000		(100.00%)
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	207,050		207,050	90,500	(56.29%)
	TOTAL EXPENDITURES:	**1,175,036**	**927,172**	**1,219,814**	**1,546,882**	**359,924**	**1,439,956**	**1,117,809**	**(27.74%)**

NOTES:

1 12/31/25 fund balance = $7,405,850 (increase $332,332)
12/31/26 estimated fund balance = $7,539,351

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 (transfers reduced by $268,730 to leave transfers from GF consistent with the prior two-years)

4 **402-5200-600.08-53 Vehicles - Police** -
This is to replace squads as listed on schedule, increased for ancillary equipment as needed.

5 **402-5300-650.08-53 Vehicles - Street** -
This includes the dump body, plow, and accessories to complete dump truck #2; which was ordered in 2026 for replacement in 2029 with the chassis' received in 2026.

6 **402-5500-710.09-40 Transfer to Capital Projects Fund**
The past few playground equipment replacements have been in excess of the amounts saved in the ERF so the projects have been recorded in the CPF and financed with debt as needed. In 2027, Strohmeyer Park playground equipment and play area improvements are to be completed in 2027. $90,500 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

2027 Capital Replacement Schedule (06/30/26)

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

DEPARTMENT	DESCRIPTION	MAKE	MODEL	July 2026 Mileage/Hrs	Purchase Year	Purchase Cost	Percent Costs	Depr. Term (Years)	NOTES	REP. YEAR	Estimated Replacement Cost	Annual Depreciation Amount
Fire	Washer extractor - Sta. 40	Continental			2007	$ 4,392	100%	19		2026	$ 25,000	$ -
Fire	Air Compressor - Sta 41	Mako			2009	$ 42,879	100%	18	**Damaged in Tornado**; incr $51k; ext 1 yr	2027	$ 75,000	$ 43,750
Fire	SUV (U40)	Chevrolet	Tahoe	62,727	2017	$ 35,851	100%	10		2027	$ 65,000	$ 5,850
Fire	60kw Generator-Sta 40				2006	$ 15,824	100%	22	incr $35k; ext 1 yr	2028	$ 100,000	$ 4,318
Fire	Rescue (R41)	Pierce	Sabre		2004	$ 235,000	100%	24	**Damaged in Tornado**; incr $245k	2028	$ 900,000	$ 33,750
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	decr cost $3k	2028	$ 11,000	$ 697
Fire	Washer extractor - Sta. 41	Unimac	1804043659		2018	$ 6,517	100%	10	**Damaged in Tornado**	2028	$ 15,000	$ 1,425
Fire	Pick-up Truck (C241)	Chevrolet	Silverado	58,099	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	4,581	2006	$ 302,245	100%	24		2030	$ 865,000	$ 32,438
Fire	Air Compressor - Sta 40	Mako			2015	$ 44,433	100%	15	move up 5 years	2030	$ 66,747	$ 4,227
Fire	Engine (E241)	Pierce	Arrow XT		2010	$ 399,526	100%	24	**Damaged in Tornado**	2034	$ 910,000	$ 34,125
Fire	F150 (C41)	Ford	F150	36,469	2024	$ 58,214	100%	10		2034	$ 76,356	$ 7,254
Fire	Pick-up Truck (C40)	Ford	F150	9,324	2025	$ 37,385	100%	10		2035	$ 41,296	$ 3,717
Fire	25kw Generator-Sta 41				2017	$ 21,800	100%	20	**Damaged in Tornado**	2037	$ 37,505	$ 1,782
Fire	70kw Generator-St 41	Generac			2018	$ 65,900	100%	20	**Damaged in Tornado**	2038	$ 113,376	$ 5,102
Fire	Battery powered jaws	TNT			2024	$ 11,585	100%	15		2039	$ 17,403	$ 1,044
Fire	Engine (E40)	Pierce		62,692	2017	$ 635,364	100%	24		2041	$ 1,218,391	$ 45,690
Fire Ladder	Ladder (L40)	Pierce	Velocity	8,545	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	Engine (41)	Pierce	Enforcer		2025	$ 845,000	100%	24	**Damaged in Tornado**	2049	$ 1,620,394	$ 60,765
Fire	2027 reduction in funding due to budget shortfall											$ (73,130)
					SUBTOTAL	**$ 4,122,297**					**$ 8,669,262**	**$ 312,008**
Comm Dev	#107 Comm. Dev	Chevrolet	Impala	31,432	2013	$ 17,699	100%	15	extend 1 yr to 2028	2028	$ 33,048	$ 2,111
Inspections	#110 Inspections	Ford	Explorer	32,985	2019	$ 30,798	100%	10		2029	$ 34,020	$ 3,062
Admin	#108 Mini Van - Admin	Dodge	Grand Caravan	17,910	2019	$ 21,494	100%	10		2029	$ 32,000	$ 2,880
Park & Rec	#109 Administration	Chrysler	Pacifica	13,321	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
Admin	#106 Administration	Chrysler	Pacifica	148	2026	$ 43,589	100%	15		2041	$ 75,549	$ 7,908
Admin	2027 reduction in funding due to budget shortfall											$ (1,158)
					SUBTOTAL	**$ 176,423**					**$ 260,699**	**$ 19,463**
Clerk/Elections	Election-Badger Book (1)	Server	Paragon Development		2020	$ 1,953	100%	7		2027	$ 3,741	$ 363
Clerk/Elections	Election-Voting Machine (3)		Dominion		2015	$ 22,596	100%	14	3 Voting Machines w/3 Boxes (extend 2 years)	2029	$ 33,035	$ 2,242
Clerk/Elections	Election-Voting Machine (2)		Dominion		2015	$ 15,064	100%	14	2 Voting Machines w/2 Boxes (extend 1 year)	2029	$ 22,023	$ 1,494
Clerk/Elections	Election-Voting Machine (1)		Dominion		2019	$ 8,914	100%	10	1 Voting Machine w/1 Box	2029	$ 11,692	$ 1,111
Clerk/Elections	Election-Voting Machine (1)		Dominion		2020	$ 8,719	100%	9	1 Voting Machine (backup)	2029	$ 11,130	$ 1,175
Clerk/Elections	Election-Badger Book (13)	Clients	Paragon Development		2026	$ 31,733	100%	5		2031	$ 36,343	$ 6,905
Clerk/Elections	Election-Badger Book (5)	Servers	Paragon Development		2026	$ 15,255	100%	5		2031	$ 17,471	$ 3,320
Clerk/Elections	2027 reduction in funding due to budget shortfall											$ (3,791)
					SUBTOTAL	**$ 104,233**					**$ 135,436**	**$ 12,819**

Village of Fox Crossing

2027 Capital Replacement Schedule (06/30/26)

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

DEPARTMENT	DESCRIPTION	MAKE	MODEL	July 2026 Mileage/Hrs	Purchase Year	Purchase Cost	Percent Costs	Depr. Term (Years)	NOTES	REP. YEAR	Estimated Replacement Cost	Annual Depreciation Amount
Info Tech	SANS				2019	$ 42,835	70%	7	Funds transferred to GF due to price increase	2026	$ 70,000	$ 8,607
Info Tech	10 MDC's		Baycom			$ 33,975	100%	11	refer to IT Dept Notes on last page	2027	$ 37,000	$ 3,195
Info Tech	4 Docking Stations		Baycom			$ 2,398	100%	11	refer to IT Dept Notes on last page	2027	$ 3,200	$ 276
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	Core Switches (2)		Heartland Business Systems		2026	$ 48,017	70%	5		2031	$ 38,495	$ 7,314
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	2 MDC's / 8 Docking Stations - Police		Baycom			$ 11,592	100%	11	refer to IT Dept Notes on last page		$ 15,622	$ 1,349
Info Tech	2027 reduction in funding due to budget shortfall											$ (4,651)
					SUBTOTAL	**$ 204,468**					**$ 241,949**	**$ 22,109**
P&R Vehicle	P314 Gator	John Deere	625	1,435	2014	$ 20,274	100%	13	cab, trailer, tank, accessories;incr est cost	2027	$ 36,000	$ 3,492
P&R Vehicle	P16 1 Ton Pickup	Ford	F350	22,972	2016	$ 42,622	100%	11	Diesel w/plow; incr est cost	2027	$ 77,000	$ 17,300
P&R Vehicle	#18 Slope mower	Deweze	ATM72-LC	382	2006	$ 28,350	100%	22	Extend 1 more year (orig 2024)	2028	$ 55,000	$ 4,750
P&R Vehicle	P220 6 Ft. Mower	John Deere	1575	1,751	2020	$ 44,993	100%	8	Diesel, mulch kit, canopy	2028	$ 55,898	$ 6,289
P&R Vehicle	P19 1Ton Pickup	Ford	F350	15,794	2019	$ 47,207	100%	10		2029	$ 79,919	$ 7,193
P&R Vehicle	P19D 1 Ton Dump Truck	Ford	F350	38,373	2019	$ 64,607	100%	10		2029	$ 111,000	$ 10,440
P&R Vehicle	P308 LP Pneumatic Forklift	Yale	GLP070VX	9,195	2019	$ 17,819	100%	10		2029	$ 23,372	$ 2,104
P&R Vehicle	P0221 Groundmaster Mower	Toro	Groundmaster 4010-	2,129	2021	$ 85,827	100%	9		2030	$ 109,562	$ 10,956
P&R Vehicle	P318 Tractor	John Deere	5075M	1,517	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	941	2023	$ 49,503	100%	8		2031	$ 61,502	$ 6,919
P&R Vehicle	P21 1 ton - Dump Truck	Ford	F350	27,257	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	34,717	2020	$ 31,324	100%	12		2032	$ 53,376	$ 4,003
P&R Vehicle	P23 1 Ton Dump Trk	Ford	F350	14,192	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	560	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	458	2025	$ 50,700	100%	8		2033	$ 62,989	$ 7,086
P&R Vehicle	P25D 1 Ton - Dump Truck	Ford	F350	7,328	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	3,733	2025	$ 31,739	100%	12		2037	$ 43,952	$ 3,296
					PARK & REC VEHICLES SUBTOTAL	**$ 982,030**					**$ 1,396,794**	**$ 137,854**
P&R Park Eq	Strohmeyer	Burke			2006	$ 40,176	100%	21	Equip. curb, poured in place, asphalt, ext 3 more	2027	$ 150,000	$ -
P&R Park Eq	Meadow Heights	Miracle			2006	$ 12,758	100%	22	Equip., 2020 ext 5 yrs, 2027 ext 1 yr	2028	$ 55,000	$ 4,043
P&R Park Eq	Fritsch Fitness Equip	Tri-active			2014	$ 32,391	100%	14	fitness equip-18 pieces and concrete; dec 1 yr	2028	$ 47,355	$ 3,213
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 (rec	2032	$ 37,613	$ 2,978
P&R Park Eq	Boat Launch 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

2027 Capital Replacement Schedule (06/30/26)

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

DEPARTMENT	DESCRIPTION	MAKE	MODEL	July 2026 Mileage/Hrs	Purchase Year	Purchase Cost	Percent 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	Fritse Kayak Launch	EZ Dock			2024	$ 47,502	100%	20	Original unit with metal posts	2044	$ 81,724	$ 3,882
P&R Park Eq	Fritse Kayak Rental Station	Rent.fun			2024	$ 11,585	100%	20	5 year agreement in place (2024-2029)	2044	$ 19,931	$ 947
P&R Park Eq	O'Hauser Park	Burke			2025	$ 383,076	100%	20	Equip, curbing, sidewalk, poured in place	2045	$ 659,055	$ 31,305
P&R Park Eq	Westfield Park	Burke			2025	$ 83,870	100%	20	Equip, curbing, trail, poured in place	2045	$ 144,292	$ 6,854
P&R Park Eq	Kippenhan Park	Burke			2026	$ 91,283	100%	20	Equip. curb, poured in place, asphalt	2046	$ 157,046	$ 7,460
P&R Park Eq	Schildt	Miracle			2026	$ 435,773	100%	20	Equip. curb, sidewalk, full PIP (rubber)	2046	$ 749,716	$ 35,612
					PARK & REC PARK EQUIPMENT SUBTOTAL	**$ 1,947,614**					**$ 3,710,439**	**$ 149,665**
Park & Rec	2027 reduction in funding due to budget shortfall											$ (69,020)
					SUBTOTAL PARK & REC	**$ 2,929,644**					**$ 5,107,233**	**$ 218,499**
POLICE DEPT VEHICLES												
Police	970 Squad Truck	Ford	F150	51,154	2023	$ 48,919	100%	4		2027	$ 50,905	$ 11,454
Police	965 Squad	Ford	Explorer	61,468	2024	$ 45,243	100%	3		2027	$ 49,114	$ 14,734
Police	967 Squad	Ford	Explorer	59,417	2024	$ 45,243	100%	3		2027	$ 49,114	$ 14,734
Police	976 Squad	Ford	Explorer	55,536	2024	$ 45,243	100%	3		2027	$ 49,114	$ 14,734
Police	971 Squad-Meg	Chevy	Impala	118,837	2018	$ 27,895	100%	9	move up 1 yr	2027	$ 35,508	$ 7,551
Police	964 Squad	Ford	Explorer	71,724	2024	$ 45,243	100%	3	move up 1 yr	2027	$ 49,114	$ 14,734
Police	961 Detective Squad	Ford	Explorer	46,616	2017	$ 27,393	100%	11	ext 1 yr	2028	$ 45,562	$ 8,728
Police	975 Admin Squad	Ford	Explorer	73,000	2022	$ 12,500	100%	6	ext 1 yr	2028	$ 49,114	$ 7,367
Police	972 K9 Squad	Ford	Interceptor	82,284	2018	$ 56,000	100%	10		2028	$ 61,859	$ 5,567
Police	974 SRO Squad (was 966)	Ford	Explorer	74,021	2022	$ 12,500	100%	6	become SRO vehicle, extend to '28 (orig '25)	2028	$ 44,114	$ 6,617
Police	966 Squad	Ford	Explorer	37,086	2025	$ 45,084	100%	3		2028	$ 47,950	$ 14,385
Police	977 Squad	Chevy	Tahoe	48,963	2025	$ 52,799	100%	3		2028	$ 55,899	$ 16,770
Police	969 Squad	Chevy	Tahoe	12,707	2026	$ 70,428	100%	2		2028	$ 73,344	$ 33,005
Police	968 Squad	Ford	Explorer	9,847	2026	$ 45,467	100%	3		2029	$ 48,345	$ 14,503
Police	973 CSO Truck	Chevy	Silverado	8,540	2025	$ 50,002	100%	6		2031	$ 54,578	$ 8,187
Police	963 Staff Vehicle	Chrysler	Voyager	29,212	2021	$ 24,606	100%	11	Funding did not start until 2014 budget	2032	$ 27,452	$ 2,246
Police	962 Admin / Training	Chevy	Traverse	7,869	2023	$ 41,975	100%	10		2033	$ 46,367	$ 4,173
Police	956 Detective	Chevy	Equinox	7,005	2024	$ 30,385	100%	10		2034	$ 33,564	$ 3,021
Police	949 Administrative	Kia	Sportage (silver)	1,961	2025	$ 29,188	100%	10		2035	$ 33,742	$ 3,037
Police	960 Detective Squad	Kia	Sportage (black)	3,640	2025	$ 29,188	100%	10		2035	$ 33,742	$ 3,037
Police	Ancillary Equip				2025	$ 311,341	100%	7.5	For all vehicles (partial replacement see notes)	See Note	$ 381,593	$ 37,153
					PD VEHICLE SUBTOTAL	**$ 1,096,641**					**$ 1,320,090**	**$ 245,737**
POLICE DEPT EQUIPMENT												
Police	Squad Camera		Arbitrator		2022	$ 4,936	100%	5	Squad 970	2027	$ 5,188	$ 1,038
Police	Squad Camera (2)		Arbitrator		2019	$ 10,776	100%	8	Squad 965 & 967	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		Arbitrator		2022	$ 4,936	100%	5	Squad 966	2027	$ 5,188	$ 1,038
Police	Radar K9 Unit (FH12088)		Falcon		2018	$ 1,458	100%	10		2028	$ 1,912	$ 191
Police	AED (1)		Zoll		2021	$ 1,599	100%	7	Squad 969	2028	$ 1,933	$ 276
Police	Body Worn Cameras (3)		Panasonic		2022	$ 2,547	100%	6		2028	$ 2,997	$ 500

Village of Fox Crossing

2027 Capital Replacement Schedule (06/30/26)

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

DEPARTMENT	DESCRIPTION	MAKE	MODEL	July 2026 Mileage/Hrs	Purchase Year	Purchase Cost	Percent Costs	Depr. Term (Years)	NOTES	REP. YEAR	Estimated Replacement Cost	Annual Depreciation Amount
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		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		2030	$ 7,465	$ 1,244
Police	TruNarc Drug Detector		TN8014		2023	$ 31,203	100%	7		2030	$ 33,454	$ 4,779
Police	TruNarc Drug Detector		TN8033		2023	$ 31,203	100%	7		2030	$ 33,454	$ 4,779
Police	Radar Unit (DH002139)		Stalker		2025	$ 3,193	100%	5	Squad 977	2030	$ 3,356	$ 671
Police	Laser Unit (TS012188)	Truspeed	LTI 20-20		2021	$ 1,695	100%	10		2031	$ 1,872	$ 187
Police	Body Worn Cameras (8)		Panasonic		2025	$ 7,032	100%	6		2031	$ 7,465	$ 1,244
Police	Ballistic Shields (4)	Point Blank	Bellator		2026	$ 11,973	100%	5	Squad 965, 967, 968, & 969	2031	$ 19,024	$ 3,805
Police	Squad Camera (1)		Panasonic		2026	$ 6,778	100%	5	Squad 968	2031	$ 7,763	$ 1,553
Police	Evidence Refrigerator	True	T-49-HC		2022	$ 5,559	100%	10		2032	$ 7,292	$ 729
Police	Body Worn Cameras (8)		Panasonic		2026	$ 7,360	100%	6		2032	$ 7,813	$ 1,302
Police	AED (2)		Zoll		2026	$ 3,578	100%	7	Squad 964 & 977	2033	$ 4,326	$ 618
Police	Squad Camera (1)		Arbitrator		2026	$ 6,778	100%	7	Squad 969	2033	$ 7,267	$ 1,038
Police	Speed Trailer	Kustom	SMART		2018	$ 11,902	100%	15		2033	$ 17,879	$ 1,132
Police	Lidar Unit (LA007416)		STalker		2024	$ 2,775	100%	10	Added to ERF 2025	2034	$ 3,640	$ 364
Police	Laser Unit (LA008708)	Truspeed	LTI 20-20		2026	$ 2,845	100%	10		2036	$ 3,732	$ 466
Police	Canine		Dutch Shepard		2026	$ 20,800	100%	10	Dog & Training	2036	$ 27,282	$ 2,592
					PD EQUIPMENT SUBTOTAL	**$ 243,618**					**$ 290,049**	**$ 44,008**
Police	2027 reduction in funding due to budget shortfall											$ (50,062)
					POLICE TOTAL	**$ 1,340,259**					**$ 1,610,139**	**$ 239,683**
Street	#S-40 3/4 ton trailer	5'x8' utility trailer w/steel drop down ramps			2002	NO COST	100%	25	(unclaimed property 02-11-96)	2027	$ 10,000	$ 2,000
Street	#11 Utility van	Ford	E350	30,612	2012	$ 36,273	100%	15	in shop for accident repair - may extend life	2027	$ 54,489	$ 3,269
Street	#4 1/2 ton pickup	Ford	F150	64,888 / 3,628	2016	$ 23,882	50%	12	extend 1 yr	2028	$ 25,036	$ 1,878
Street	#2 1-ton truck	Ford	F550	41,022 / 4,537	2015	$ 73,569	100%	13		2028	$ 104,679	$ 10,161
Street	#14 Asphalt roller	Wacker	RD11A	n/a	2003	$ 9,269	100%	25	Originally scheduled for 2018	2028	$ 18,263	$ 694
Street	#29 single axle trk (2017)	Freightliner	108SD	23,496 / 2,306	2016	$ 261,176	100%	13	Chassis recieved 2026 for 2028/2029 delivery	2029	$ 244,712	$ 16,942
Street	#17 Dump Truck (2018)	International	7500 6x4	26,263 / 2,369	2017	$ 187,900	85%	13		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	#13 Air compressor	Sullair	185CFM	166.0 Hrs	2006	$ 12,251	100%	24	extend 2 yrs	2030	$ 25,556	$ 1,012
Street	#S-60 7 ton trailer	Trail King	TKT14U	n/a	2016	$ 12,158	85%	15		2031	$ 25,524	$ 1,617

Village of Fox Crossing

2027 Capital Replacement Schedule (06/30/26)

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DEPARTMENT	DESCRIPTION	MAKE	MODEL	July 2026 Mileage/Hrs	Purchase Year	Purchase Cost	Percent Costs	Depr. Term (Years)	NOTES	REP. YEAR	Estimated Replacement Cost	Annual Depreciation Amount
Street	#46 Reflect-o-Meter	Retro Sign	GRX	n/a	2021	$ 9,995	100%	10		2031	$ 13,110	$ 1,245
Street	#25 Gradall	Gradall	XL3100 III	8,262 / 2,759	2011	$ 281,508	30%	20	extend 3 more years (orig 2023)	2031	$ 155,001	$ 6,975
Street	#48 Ztrak Stand-on Mower	John Deere	636M	212.0 Hours	2022	$ 8,200	100%	10		2032	$ 10,756	$ 1,022
Street	#35 Infra-red Patcher	KM Internatior	KM2-18X	49.7 hours	2020	$ 9,204	50%	12		2032	$ 6,373	$ 505
Street	#31 Tandem axle trk	IHC	HV607	17,263 / 1,349	2019	$ 197,232	85%	13	extend 1 yr	2032	$ 238,539	$ 16,514
Street	#1 1/2 ton pickup	Ford	F150 XLT	15,258 / 297	2021	$ 33,041	50%	12		2033	$ 18,616	$ 1,396
Street	#6 Skid steer	J. Deere	331G	1,290 Hours	2018	$ 63,600	100%	15		2033	$ 95,540	$ 5,732
Street	#5 Tractor/backhoe	Case	580SL	1,139 Hours	2016	$ 101,464	50%	17		2033	$ 80,459	$ 4,260
Street	#10 1 ton Single Axle Trk	Ford	F550	13,707 / 1,688	2021	$ 107,522	85%	12	extend 2 yrs	2033	$ 102,984	$ 7,724
Street	#34 Shouldering Machine	Road Widner	I112	n/a	2013	$ 27,793	100%	21	Added to ERF in 2018	2034	$ 49,131	$ 4,243
Street	#19 Grader - 2013 model	J. Deere	772G (6 wheel drive)	4,077 / 588	2014	$ 280,000	100%	20		2034	$ 481,720	$ 21,677
Street	#3 1/2 ton pickup	Ford	F350	31,548 / 1,244	2017	$ 36,537	100%	17		2034	$ 57,945	$ 3,068
Street	#33 Wheel loader	J. Deere	624K	2,295 Hours	2014	$ 209,290	100%	20		2034	$ 360,068	$ 16,203
Street	Stump Grinder	Caterpillar		n/a	2014	$ 8,530	100%	20	Added to ERF in 2018; extend 5 years	2034	$ 14,675	$ 1,162
Street	#52 Robotic Total Station	Trimble	TSC5	n/a	2025	$ 39,184	20%	10		2035	$ 10,279	$ 977
Street	#7 Aerial Boom Truck	International	MV607	2,228 / 194	2024	$ 273,049	100%	12		2036	$ 378,113	$ 29,934
Street	#26 Tandem axle trk	Int 7500	7500 6x4	8,279 / 604	2024	$ 189,694	85%	13		2037	$ 229,423	$ 15,883
Street	#23 Tandem axle trk	International	7500 6x4	8,845 / 753	2024	$ 195,694	85%	13		2037	$ 236,679	$ 16,385
Street	#43 26' Electric Scissor Lift	JCB	S2632E	55.0 Hours	2022	$ 18,000	100%	15		2037	$ 27,040	$ 1,713
Street	#42 1-ton truck	Ford	F550	1,545 / 143	2025	$ 123,692	100%	12		2037	$ 171,287	$ 12,847
Street	#16 Tractor with Boom Mowe	John Deere	6120M	469 Hrs	2025	$ 208,055	30%	12		2037	$ 86,433	$ 6,843
Street	#24 Tandem Axle Trk	International	7400 4x2	7,802 / 685	2024	$ 205,694	85%	13	move up 2 yrs	2037	$ 248,773	$ 17,223
Street	#36 2019 Excavator	J. Deere	190 GW	1,419 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	#27 Tandem axle trk	International	HV607	1,783 / 88.0	2025	$ 369,998	85%	13		2038	$ 447,489	$ 30,980
Street	#20 Tandem axle trk	International	HV607	285 / 23.0	2025	$ 269,518	85%	13		2038	$ 325,965	$ 22,567
Street	#28 Skid Steer	Cat	265-05H3	81	2026	$ 86,930	85%	14		2040	$ 108,028	$ 6,945
Street	Brine Maker Tank	AccuBatch	Cargill Salt-Road Saf	n/a	2020	$ 37,282	100%	20		2040	$ 64,141	$ 3,047
Street	#E-108 Concrete saw	Norton	C20SP	n/a	2022	$ 7,899	100%	18		2040	$ 12,872	$ 679
Street	#40 Mastic Melter (200 gal)	Craftco	Patcher II	715.0 Hours	2021	$ 74,909	100%	20		2041	$ 128,876	$ 6,122
Street	#41 Vibratory Roller	Bomag	BW177D-5	136.0 Hours	2021	$ 92,649	100%	20		2041	$ 159,395	$ 7,571
Street	#15 4 ton asphalt patcher	KM 8000TEDD			2026	$ 49,635	50%	16		2042	$ 38,306	$ 2,274
Street	#S-50 20 Ton Trailer	Miller Bradford	T-40 Towmaster	n/a	2023	$ 41,438	100%	20		2043	$ 71,292	$ 3,386
Street	2027 reduction in funding due to budget shortfall											$ (70,251)
					SUBTOTAL	**$ 4,580,712**					**$ 5,332,823**	**$ 269,191**
					GRAND TOTAL - GENERAL FUND	**$13,458,035**					**$21,357,542**	**$1,093,772**

Village of Fox Crossing

2027 Capital Replacement Schedule (06/30/26)

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

DEPARTMENT	DESCRIPTION	MAKE	MODEL	July 2026 Mileage/Hrs	Purchase Year	Purchase Cost	Percent Costs	Depr. Term (Years)	NOTES	REP. YEAR	Estimated Replacement Cost	Annual Depreciation Amount
Recycling	#32 Brush chipper	Vermeer	BC1500	1,736 hrs	2016	$ 48,885	100%	12		2028	$ 67,695	$ 5,077
Recycling	#12 Brush chipper	Vermeer	BC1500	1,798 hrs	2020	$ 62,250	100%	14		2034	$ 91,009	$ 5,851
Recycling	#47 Leaf Vac Truck (25 yrd)	Extreme Vac	DCL800SM25	7,345 / 800	2022	$ 232,863	100%	15	shortened life by 3 years	2037	$ 379,467	$ 27,214
Recycling	Excavator Attachment	Brooks Tractor		n/a	2020	$ 31,992	100%	18		2038	$ 52,134	$ 2,607
Recycling	#51 Leaf Vac Truck (30 yd)	Titan	BN OLYM.PRO	2,535 / 382	2023	$ 284,500	100%	15	shortened life by 3 years	2038	$ 417,251	$ 28,975
Recycling	#37 Leaf Vac Truck (30 yd)	Titan	OLYM.PRO	266 / 14	2026	$ 299,944	100%	15		2041	$ 450,576	$ 27,034
Recycling	#38 Leaf Collection Trailer	Extreme Vac	XV DCL800TM25	523 hrs	2021	$ 103,500	100%	20		2041	$ 178,064	$ 8,013
					SUBTOTAL	**$ 1,063,934**					**$ 1,636,196**	**$ 104,771**
Storm	#4 1/2 ton pickup	Ford	F150	64,888 / 3,628	2016	$ 23,882	50%	12	extend 1 yr	2028	$ 16,536	$ 1,240
Storm	#8 Whirlwind sweeper	Elgin	Whirlwind	13,361 / 2,296	2019	$ 283,460	100%	9	moved up 1 yr	2028	$ 361,850	$ 36,185
Storm	#30 Ford F550	Ford	F550	33,194 / 3,714	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	Chassis recieved 2026 for 2028/2029 delivery	2029	$ 38,044	$ 2,634
Storm	#9 Cargo Van	Ford	E250	25,189	2009	$ 17,812	100%	20	extend 2 yrs	2029	$ 30,644	$ 1,379
Storm	#25 Gradall	Gradall	XL3100 III	8,262 / 2,759	2011	$ 281,508	70%	18	extend 1 yr	2029	$ 360,000	$ 18,000
Storm	#17 Dump Truck (2018)	International	7500 6x4	26,263 / 2,369	2017	$ 187,900	15%	13		2030	$ 40,103	$ 2,776
Storm	#44 330' Lateral Push Camer	Envirosight Pr	CVP-1079	n/a	2020	$ 10,900	100%	10		2030	$ 12,040	$ 1,144
Storm	#18 Ford Van	Ford	E150	8,944	2009	$ 17,500	100%	21	Stormwater Tech (purch from PD)	2030	$ 31,567	$ 1,428
Storm	#S-60 7 ton trailer	Trail King	TKT14U	n/a	2016	$ 12,158	15%	15		2031	$ 4,505	$ 285
Storm	#31 Tandem axle trk	IHC	HV607	17,263 / 1,349	2019	$ 197,232	15%	13	extend 1 yr	2032	$ 42,095	$ 2,914
Storm	#35 Ifra-red Patcher	KM Internatior	KM2-18X	49.7 hrs	2020	$ 9,204	50%	12		2032	$ 6,373	$ 505
Storm	#1 1/2 ton pickup	Ford	F150 XLT	15,258 / 297	2021	$ 33,041	50%	12		2033	$ 18,616	$ 1,396
Storm	#10 1 ton Single Axle Trk	Ford	F550	13,707 / 1,688	2021	$ 107,522	15%	12		2033	$ 18,174	$ 1,363
Storm	#5 Tractor/backhoe	Case	580SL	1,139 hrs	2016	$ 101,464	50%	17		2033	$ 80,459	$ 4,260
Storm	#21 Jetter Truck	Freightliner	Vactor	11,533 / 308	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	#52 Robotic Total Station	Trimble	TSC5		2025	$ 39,184	80%	10		2035	$ 51,396	$ 4,626
Storm	#26 Tandem axle trk	International 8	HV607 7500 6x4	8,279 / 604	2024	$ 189,694	15%	13		2037	$ 40,486	$ 2,959
Storm	#23 Tandem axle trk	International 2	HV607 7500 6x4	8,845 / 753	2024	$ 195,694	15%	13		2037	$ 41,767	$ 3,052
Storm	Power Rake	Caterpillar	PR184	n/a	2017	$ 9,400	100%	20	attachment for skid steer, extend 2 yrs	2037	$ 16,172	$ 728
Storm	#49 GPS Unit/Locator	Trimble		n/a	2022	$ 12,016	100%	15		2037	$ 18,050	$ 1,143
Storm	#16 Tractor with Boom Mowe	John Deere	6120M	469	2025	$ 208,055	70%	12		2037	$ 201,678	$ 15,966
Storm	#24 Tandem Axle Trk	International 2	HV607 7400 4x2	7,802 / 685	2024	$ 205,694	15%	13	move up 2 yrs	2037	$ 43,901	$ 3,039
Storm	#22 3-yd Wheel Loader	J. Deere	624K-II	1,703 hrs	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	#27 Tandem axle trk (2026)	International	HV607	1,783 / 88.0	2025	$ 369,998	15%	13		2038	$ 79,000	$ 5,469
Storm	#20 Tandem axle trk (2026)	International	HV607	285 / 23.0	2025	$ 269,518	15%	13		2038	$ 57,500	$ 3,981
Storm	#39 Hydroseeder	Finn	T120T	184 Hours	2020	$ 68,000	100%	19		2039	$ 113,858	$ 25,618
Storm	#45 Pro Manhole Camera	Envirosight	EN AIRHD-25	n/a	2021	$ 17,250	100%	18		2039	$ 28,110	$ 6,325
Storm	#28 Skid Steer	Cat	265-05H3	81	2026	$ 86,930	15%	14		2040	$ 19,064	$ 1,226
Storm	#15 4 ton asphalt patcher	KM 8000TEDD			2026	$ 49,635	50%	16		2042	$ 38,306	$ 2,274

Village of Fox Crossing

2027 Capital Replacement Schedule (06/30/26)

Inflation Rate

State Bid **1.00%**

Non-State Bid **2.75%**

DEPARTMENT	DESCRIPTION	MAKE	MODEL	July 2026 Mileage/Hrs	Purchase Year	Purchase Cost	Percent Costs	Depr. Term (Years)	NOTES	REP. YEAR	Estimated Replacement Cost	Annual Depreciation Amount
					STORMWATER TOTAL	**$ 4,209,190**					**$ 3,202,299**	**$ 282,568**
Wastewater	#U21 200' Push Camera	Verisight	CVP-0026	148 hrs	2017	$ 9,620	100%	10		2027	$ 10,626	$ 1,010
Wastewater	#U19 Portable Generator	Onan	40DGBC	365 hrs	2003	$ 22,780	100%	27	pushed back 4 years (orig 2026)	2030	$ 29,801	$ 1,049
Wastewater	#U20 Video Inspection Sys	Aries	Envirotech	174 hrs	2021	$ 65,743	100%	10		2031	$ 72,621	$ 6,899
Wastewater	#U18 Van	Ford	Transit	56,920	2020	$ 31,166	100%	12		2032	$ 35,118	$ 2,634
Wastewater	#U22 42" Lawnmower w/ sno	John Deere	X370	130 hrs	2022	$ 7,198	100%	10		2032	$ 7,951	$ 755
Wastewater	#15 1/2 Ton	Chevrolet	Silverado 1500	47,130	2018	$ 40,615	100%	15		2033	$ 62,153	$ 3,729
Wastewater	#U17 Sewer Cleaner	Kenworth	Vactor 2100	,420 /1,232 hrs	2022	$ 483,763	100%	11		2033	$ 651,978	$ 53,344
Wastewater	#U16 1-Ton Truck	Ford	F350	5,561	2025	$ 122,657	100%	12	with Utility Box & Snow Plow	2037	$ 169,853	$ 12,739
Wastewater	#U23 Foster St Lift Station Ge	Kohler	FG40A	hrs	2026	$ 85,115	100%	25		2051	$ 167,707	$ 6,037
					WASTEWATER TOTAL	**$ 868,656**					**$ 1,207,809**	**$ 88,196**
Water	#U3 Pickup 1/2 Ton 4x4	Chevrolet	Silverado 1500	135,804	2015	$ 30,562	100%	13	move up 2 years	2028	$ 49,782	$ 3,446
Water	#U8 Utility Van 3/4 ton	Chevrolet		74,838	2017	$ 30,579	100%	11	move up 2 years (prior yearalso move up 2 yrs)	2028	$ 49,116	$ 4,019
Water	#U1 Pickup	Ford	F-150	109,400	2015	$ 29,828	100%	13		2028	$ 48,947	$ 3,389
Water	#U12 Hydraulic Valve Exercising		Spindoctor		2008	$ 7,800	100%	20		2028	$ 13,419	$ 637
Water	#U5 1 Ton Truck	Ford	F-350 XL	49,864	2019	$ 50,696	100%	10	with Utility Box (Monroe Truck)	2029	$ 71,000	$ 6,390
Water	#U9 1/2 Ton Van	Ford	Van	111,136	2019	$ 28,354	100%	10		2029	$ 52,190	$ 4,697
Water	#U6 1-Ton Truck	Ford	F-550	21,500	2014	$ 83,914	100%	16	with Dump box & snow plow; ext 3 yrs	2030	$ 98,396	$ 5,535
Water	#U11 Tractor/Backhoe	Case	580SN	2,098 hrs	2016	$ 89,900	100%	15	extend 4 yrs	2031	$ 104,371	$ 6,610
Water	#U4 3/4 Ton	Ford	F-250	37,163	2020	$ 32,956	100%	12		2032	$ 52,135	$ 3,910
Water	#U7 1 Ton Truck	Ford	F-350	44,690	2021	$ 55,197	100%	12	with Service Body (Madison Trk Equip)	2033	$ 63,697	$ 4,777
Water	#U2 1/2 Ton Truck	Ford	F-150	18,000	2023	$ 44,167	100%	12		2035	$ 49,768	$ 3,733
Water	#U13 Trench Box	Kelbe	4' x 6'	n/a	2001	$ 5,225	100%	35		2036	$ 13,504	$ 367
Water	#U14 Trench Box	Kelbe	6' x 8'	n/a	2001	$ 5,225	100%	35		2036	$ 13,504	$ 367
Water	#U10 Dump Truck	International	Work Star	25,703	2013	$ 121,316	100%	25	12-yd tandem axle w/Equipment ($1,081)	2038	$ 155,580	$ 5,912
					WATER TOTAL	**$ 615,718**					**$ 835,409**	**$ 53,789**
Utility Billing	Folding/Inserter Machine	Quadient	DS77iQ		2024	$ 17,612	100%	8		2032	$ 25,000	$ 2,813
					UTILITY BILLING TOTAL	**17,612**					**$ 25,000**	**$ 2,813**

Estimate or denotes item that is expected to be replaced in the current year

HIGHLIGHTED ITEMS ARE PROPOSED FOR REPLACEMENT

Village of Fox Crossing

2027 Capital Replacement Schedule (06/30/26)

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

DEPARTMENT	DESCRIPTION	MAKE	MODEL	July 2026 Mileage/Hrs	Purchase Year	Purchase Cost	Percent Costs	Depr. Term (Years)	NOTES	REP. YEAR	Estimated Replacement Cost	Annual Depreciation Amount

NOTES:

Values shown in the "Percentages Costs" column are portion of the vehicle purchase and future replacement applicable to each Department / Fund. The Purchase Cost listed is the total, 100%, cost of the equipment. The Estimated Replacement Cost and Annual Depreciation Amount listed is the portion applicable to the Department / Fund.

Fire Department:

Miles/Hours checked in October 2026
Washer extractor for Station 40 is being purchased in 2026 but haven't purchased yet
St. 41 Mako compressor was to be replace in 2026. Moved to 2027 to go with new fire station.
Station 40 generator is being moved back a year as it is working good yet and they recommend increasing the size due to the new EOC now being at 40.
Increased price on R41 replacement per talks with our truck dealer; replacement plans are contingent on insurance response to tornado.

Administrative Vehicles

no activity in 2027

Community Development

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

Clerk - Election:

Replaced 18 of 19 Badger Books in 2026 - 13 Clients and 5 Servers
Will Replace backup Badger Book Server in 2027
Will order an additional client in 2027 to use as backup (20 Badger Books total)
May need to replace all voting machines (7) in 2027 per County due to rebranding of company

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 calculated with an amount to replace 1 per year starting in 2026. The number of MDC's replaced each year will be as needed based on age and condition. The amount in the ERF originally had the 9 purchased in 2022 fully saved to replace all 9 in 2026, with the annual amount to be reviewed annually. This has been the comment that last few years but the decision was made to go back to the original plan and replace 10 next year.
The replacement of the production Storage Area Network (SAN - virtual) was ordered in 2026 but will most likely not be available for installation until 2027. ERF portion of estimate is $70,000 (total of $100,000).
Will be Replacing 10 MDC with an estimated cost of $3,700 per MDC for a total of $37,000. Docking stations will be replaced if needed, at $800 each. Estimate that 4 will need to be replaced for $3,200.

Parks & Recreation:

Replace Strohmeyer Park play equipment, trail, and basketball court (funds saved transferred to CPF, project will be part of 2027 capital projects)
Replace John Deere Gator
Replace 2016 Ford 3/4 Ton Truck

Police:

Miles/Hours checked in October 2026
2026 Replacement Vehicles - Squads 964, 965, 967, & 976, Meg Squad 971, and Lieutenant Truck 970
#975: originally was #965 but kept instead of replacing in 2024 as a potential second SRO vehicle, when NJSD did not accept two SROs, kept as an 'admin vehicle' and extended for three years; extend one more year
2026 Replacement Vehicles - Squads 964, 965, 967, & 976, Meg Squad 971, and Lieutenant Truck 970

Village of Fox Crossing

2027 Capital Replacement Schedule (06/30/26)

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

DEPARTMENT	DESCRIPTION	MAKE	MODEL	July 2026 Mileage/Hrs	Purchase Year	Purchase Cost	Percent Costs	Depr. Term (Years)	NOTES	REP. YEAR	Estimated Replacement Cost	Annual Depreciation Amount

NOTES (cont.):

Street:

#S-40: trailer originally was unclaimed property that the Village kept in 1996

#11: utility van was in accident in late summer of 2026 and approved for repair by insurance company; Street Dept will determine anticipated useful life after vehicle comes back from from repair shop but anticipates that it will not be replaced in 2027 as originally planned.

Truck #29: VB approved request to order #29 in 2026 with anticipated delivery date in 2028 or 2029 due to lead times; however, Chassis ($126,907) was received in 2026 and will sit in storage until able to get in to Monroe Equipment to have box and plow equipment installed with current estimate Spring 2029; amount shown in replacement is est cost of Monroe portion

Recycling:

no ERF related activity in 2027

Stormwater Utility:

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

Truck #29: VB approved request to order #29 in 2026 with anticipated delivery date in 2028 or 2029 due to lead times; however, Chassis ($17,699) was received in 2026 and will sit in storage until able to get in to Monroe Equipment to have box and plow equipment installed with current estimate Spring 2029; amount shown in replacement is est cost of Monroe portion

50" flail mower attachment for #16 John Deere will be purchased in 2027 ($25,000)

Wastewater Utility:

#U21 push camera to be replaced in 2027

Water Utility:

#U3 2015 Silverado 1500 and #U8 2017 3/4 ton utility van have had increased expenses to the point where it is more efficient to replace them

#U7 2021 Ford F350 box is in bad shape - Water Utility may look to have that repaired or replaced in 2027

Added #U14 6' x 8' Kelbe Trench Box to ERF

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	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 YTD 06/30/26	2026 PROJ	2027 BUDGET	% Change 2026/27
211-5600-410.01-01	TAX LEVY INCREMENT	522,304	410,592	371,780	402,788	402,789	402,789	398,338	(1.10%)
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	45,976	0.00%
211-5600-480.01-00	INTEREST	5,434	12,043	12,727	5,000	8,007	11,500	7,500	50.00%
211-5600-480.10-01	DEVELOPER CONTRIBUTION								0.00%
	SPECIAL REVENUE FUND: TID #1	**527,751**	**422,648**	**430,496**	**453,777**	**456,772**	**460,278**	**451,827**	**(0.43%)**

SRF - EXPENDITURES:

ACCOUNT NUMBER	OBJECT	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 YTD 06/30/26	2026 PROJ	2027 BUDGET	% Change 2026/27
211-5600-731.02-10	PROFESSIONAL SERVICES			7,000	0				0.00%
211-5600-731.02-14	ENGINEERING								0.00%
211-5600-731.02-15	LEGAL								0.00%
211-5600-731.03-20	SUBSCRIPTONS & DUES	150	150	150	150	150	150	150	0.00%
211-5600-731.03-25	LEGAL & DISPLAY ADS	6	6	6	10	0	6		(100.00%)
211-5600-731.06-20	INTEREST EXPENSE	98,435	90,932	85,143	79,832	0	79,832	73,972	(7.34%)
211-5600-731.07-97	DEVELOPER REIMBURSEMENT	424,228	330,543	303,600	336,336	0	336,336	291,200	(13.42%)
211-5600-731.08-43	ROAD RECONSTRUCTION								0.00%
211-5600-731.09-10	REALLOCATIONS-Transfer to GF	2,888	3,029	2,274	2,500	0	2,500	2,500	0.00%
211-5600-731.09-30	REALLOCATIONS-Transfer to DSF								0.00%
	SPECIAL REVENUE FUND: TID #1	**525,707**	**424,660**	**398,173**	**418,828**	**150**	**418,824**	**367,822**	**(12.18%)**

TAX INCREMENTAL FINANCING - TID #1 (cont.)

DEBT SERVICE-REVENUES:

ACCOUNT NUMBER	ACCOUNT	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 YTD 06/30/26	2026 PROJ	2027 BUDGET	% Change 2026/27
311-5800-410.01-00	TAX LEVY INCREMENT	33,174	37,350	41,375	39,720	39,720	39,720	38,625	(2.76%)
311-5800-480.01-00	INTEREST	208	100	605	200	501	545	750	275.00%
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								0.00%
311-5800-493.01-02	DEBT PREMIUM								0.00%
	DEBT SERVICE FUND: TID #1	**33,382**	**37,450**	**41,980**	**40,425**	**40,221**	**40,265**	**39,375**	**(2.60%)**

DEBT SERVICE-EXPENDITURES:

ACCOUNT NUMBER	ACCOUNT	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 YTD 06/30/26	2026 PROJ	2027 BUDGET	% Change 2026/27
311-5800-731.06-10	PRINCIPAL	35,000	30,000	35,000	35,000	35,000	35,000	35,000	0.00%
311-5800-731.06-20	INTEREST	8,425	7,450	6,475	5,425	2,975	5,425	4,375	(19.35%)
	DEBT SERVICE FUND: TID #1	**43,425**	**37,450**	**41,475**	**40,425**	**37,975**	**40,425**	**39,375**	**(2.60%)**

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 = $2,265,100 (restated)
5 January 1, 2017 base assessed value (with amendment #1 and restated without personal property) = $2,639,500 & equalized value = $2,681,100 (restated)
6 January 1, 2026 assessed value = $35,968,800 & equalized value = $35,930,300
7 January 1, 2025 assessed value = $35,026,900 & equalized value = $34,957,300
8 Fund Balance as of 12/31/25: Fund 211 = ($16,284), Fund 311 = $505, Fund 411 = $0 (closed in 2022)
9 **211-5600-731.02-10 Professional Services:** Annual auditing/accounting services; 30% audit in 2025
10 **211-5600-731.03-20 Subscription and Dues:** Annual filing fee with the Department of Revenue
11 **211-5600-731.03-25 Legal Ads:** Annual Joint Review Board notice for annual report

TAX INCREMENTAL FINANCING - TID #1 (cont.)

NOTES:

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 8/31/26, the balance owed to CFCU developer is $3,287,641. For the Fox Crossing Hotel Group Agreement 90% of the tax increment received will be paid to the developer, as of 8/31/26, $29,138 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 related to the 2021 infrastructure projectsfor 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); 12/31/26 outstanding balance is $190,000.

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	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 YTD 06/30/26	2026 PROJ	2027 BUDGET	% Change 2026/27
212-5600-410.01-01	TAX LEVY INCREMENT	418,259	329,781	106,838	181,289	181,289	181,289	191,952	5.88%
212-5600-420.01-00	SPECIAL ASSESSMENT REVENUE								0.00%
212-5600-432.04-02	PERSONAL PROPERTY AID	7,594	7,594	34,711	34,711	34,711	34,711	34,711	0.00%
212-5600-480.01-00	INTEREST	10,571	29,852	28,023	10,000	13,080	24,000	15,000	50.00%
	SPECIAL REVENUE FUND: TID #2	**436,424**	**367,227**	**169,572**	**226,000**	**229,080**	**240,000**	**241,663**	**6.93%**

SRF-EXPENDITURES:

ACCOUNT NUMBER	OBJECT	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 YTD 06/30/26	2026 PROJ	2027 BUDGET	% Change 2026/27
212-5600-731.02-10	PROFESSIONAL SERVICES								0.00%
212-5600-731.02-14	ENGINEERING								0.00%
212-5600-731.02-15	LEGAL			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	6	6	6	10		6	10	0.00%
212-5600-731.07-97	DEVELOPER REIMBURSEMENT	180,493	181,980	134,751	146,315		146,315	142,024	(2.93%)
212-5600-731.08-01	CAPITAL RESERVE								0.00%
212-5600-731.09-10	REALLOCATIONS-Transfer to GF	573	825	580	500		575	500	0.00%
	SPECIAL REVENUE FUND: TID #2	**181,222**	**182,961**	**136,178**	**146,975**	**150**	**147,046**	**142,684**	**(2.92%)**

TAX INCREMENTAL FINANCING - TID #2 (cont.)

DEBT SERVICE-REVENUES:

ACCOUNT NUMBER	ACCOUNT	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 YTD 06/30/26	2026 PROJ	2027 BUDGET	% Change 2026/27
312-5800-410.01-00	TAX LEVY INCREMENT		89,338	243,675	240,633	243,675	240,633	238,475	(0.90%)
312-5800-480.01-00	INTEREST	17,827	2,651	3,465	2,000	3,036	3,750	4,000	100.00%
312-5800-491.02-12	TRANSFER FROM SRF TID#2								0.00%
312-5800-491.04-12	TRANSFER FROM CPF TID#2								0.00%
312-5800-492.03-00	TRANSFER FROM FUND BALANCE				1,517				(100.00%)
	DEBT SERVICE FUND: TID #2	**17,827**	**91,989**	**247,140**	**244,150**	**246,711**	**244,383**	**242,475**	**(0.69%)**

DEBT SERVICE-EXPENDITURES:

ACCOUNT NUMBER	OBJECT	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 YTD 06/30/26	2026 PROJ	2027 BUDGET	% Change 2026/27
312-5800-731.06-10	PRINCIPAL	245,000	215,000	215,000	220,000	220,000	220,000	225,000	2.27%
312-5800-731.06-20	INTEREST	41,100	36,200	30,675	24,150	13,725	24,150	17,475	(27.64%)
	DEBT SERVICE FUND: TID #2	**286,100**	**251,200**	**245,675**	**244,150**	**233,725**	**244,150**	**242,475**	**(0.69%)**

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 = $28,013,700
5 January 1, 2019 base (with amendment; restated without personal property value) assessed value = $29,188,100 & equalized value = $29,616,100
6 January 1, 2026 assessed value = $62,442,600 & equalized value = $62,376,100
7 January 1, 2025 assessed value = $60,503,600 & equalized value = $60,385,300
8 Fund Balance as of 12/31/25: Fund 212 = $485,900, Fund 312 = $1,465, 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

TAX INCREMENTAL FINANCING - TID #2 (cont.)

NOTES:

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 8/31/26, the balance owed to Menasha Office One LLC is $120,043, Property Management Associates is paid in full, and OSMS is $101,361. A new agreement was entered into with Reserve Development Inc for multi-family housing along American Drive that will pay 90% of the increment received, capped at $800,000 subject to incremental equalized valuation growth of at least $8,000,000 by January 1, 2028.

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); 12/31/26 outstanding balance is $920,000.

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	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 YTD 06/30/26	2026 PROJ	2027 BUDGET	% Change 2026/27
213-5600-410.01-01	TAX LEVY INCREMENT	1,078,698	1,081,411	849,087	720,917	720,918	720,918	709,089	(1.64%)
213-5600-432.04-02	PERSONAL PROPERTY AID			141,774	141,773	141,774	141,774	141,774	0.00%
213-5600-480.01-00	INTEREST	59,203	124,908	122,658	45,000	49,572	101,700	75,000	66.67%
213-5600-480.10-01	DEVELOPER CONTRIBUTION								0.00%
	SPECIAL REVENUE FUND: TID #3	**1,137,901**	**1,206,319**	**1,113,519**	**907,690**	**912,264**	**964,392**	**925,863**	**2.00%**

SRF-EXPENDITURES:

ACCOUNT NUMBER	OBJECT	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 YTD 06/30/26	2026 PROJ	2027 BUDGET	% Change 2026/27
213-5600-731.02-10	PROFESSIONAL SERVICES	9,873	12,287	9,598	20,000	5,175	16,500	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	6,459	6,588	7,621	7,000	3,310	7,700	9,000	28.57%
213-5600-731.02-40	REPAIR/MAINTENANCE/OTHER		194	0	2,500			2,500	0.00%
213-5600-731.03-20	SUBSCRIPTONS & DUES	150	150	150	150	150	150	150	0.00%
213-5600-731.03-25	LEGAL & DISPLAY ADS	219	6	6	10		6	10	0.00%
213-5600-731.07-97	DEVELOPER REIMBURSEMENT	704,551	714,239	563,606	598,522		598,522	585,692	(2.14%)
213-5600-731.09-10	REALLOCATIONS-Transfer to GF	1,254	564	1,012	400		625	750	87.50%
	SPECIAL REVENUE FUND: TID #3	**722,506**	**734,028**	**581,993**	**628,582**	**8,635**	**623,503**	**618,102**	**(1.67%)**

TAX INCREMENTAL FINANCING - TID #3 (cont.)

DEBT SERVICE-REVENUES:

ACCOUNT NUMBER	ACCOUNT	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 YTD 06/30/26	2026 PROJ	2027 BUDGET	% Change 2026/27
313-5800-410.01-00	TAX LEVY	5,226	17,418	18,000	199,885	199,885	199,885	191,975	(3.96%)
313-5800-480.01-00	INTEREST	418	204	440	500	2,452	2,950	3,000	500.00%
313-5600-491.04-13	TRANSFER FROM CPF TID#2								0.00%
313-5800-492.03-00	TRANSFER FROM FUND BALANCE				140				(100.00%)
	DEBT SERVICE FUND: TID #3	**5,644**	**17,622**	**18,440**	**200,525**	**202,337**	**202,835**	**194,975**	**(2.77%)**

DEBT SERVICE-EXPENDITURES:

ACCOUNT NUMBER	OBJECT	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 YTD 06/30/26	2026 PROJ	2027 BUDGET	% Change 2026/27
313-5800-731.06-10	PRINCIPAL	0	0	0	185,000	185,000	185,000	185,000	0.00%
313-5800-731.06-20	INTEREST	18,300	18,300	18,300	15,525	9,150	15,525	9,975	(35.75%)
	DEBT SERVICE FUND: TID #3	**18,300**	**18,300**	**18,300**	**200,525**	**194,150**	**200,525**	**194,975**	**(2.77%)**

TAX INCREMENTAL FINANCIING - 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, 2026 assessed value = $68,666,400 & equalized value = $68,592,400

5 January 1, 2025 assessed value = $67,320,000 & equalized value = $67,185,600

6 Fund Balance as of 12/31/25: Fund 213 = $2,413,057, fund 313 = $140 & 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 08/31/26, the Village has recovered $2,477,839 and the balance owed to Secura is $12,947,123.

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); 12/31/26 outstanding balance is $425,000.

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	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 YTD 06/30/26	2026 PROJ	2027 BUDGET	% Change 2026/27
214-5600-410.01-01	TAX LEVY INCREMENT	5,778	7,107	3,991	4,810	4,810	4,810	4,753	(1.19%)
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	305	898	1,069	400	496	760	600	50.00%
214-5600-480.10-01	DEVELOPER CONTRIBUTION								0.00%
	SPECIAL REVENUE FUND: TID #4	**6,083**	**8,005**	**5,060**	**5,210**	**5,306**	**5,570**	**5,353**	**2.74%**

SRF - EXPENDITURES:

ACCOUNT NUMBER	OBJECT	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 YTD 06/30/26	2026 PROJ	2027 BUDGET	% Change 2026/27
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	6	10	0	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	223	242	318	450	0	325	350	(22.22%)
	SPECIAL REVENUE FUND: TID #4	**379**	**398**	**474**	**610**	**150**	**481**	**510**	**(16.39%)**

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, 2026 assessed value = $900,000 & equalized value = $899,000
5 January 1, 2025 assessed value = $900,000 & equalized value = $898,200
6 Fund Balance as of 12/31/25 = $20,762
7 **214-5600-731.02-10 Professional Services:** Annual auditing/accounting services
8 **214-5600-731.02-14 Engineering Services:** Review for Developer Reimbursement
9 **214-5600-731.03-20 Subscription and Dues:** Annual filing fee with the Department of Revenue
10 **214-5600-731.03-25 Legal Ads:** Annual Joint Review Board notice for annual report
11 **214-5600-731.09-10 Reallocations/Transfer to General Fund:** This account is used to transfer the TIF district funds to the general fund to offset staff time for tax calculations, budget, and reporting & accounting requirements

Estimate

TAX INCREMENTAL FINANCING - TID #5

Statement of Purpose:

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

Location:

A 28.64 acre parcel bounded by East Shady Lane on the north side and Clayton Avenue to the east. The current development agreement calls for Fox Crossing Creek Apartments to construct several multi-family apartment complexes. The project plan includes the ability for the Village to be reimbursed for $1,500,000 of road, stormwater, water, and sanitary sewer improvements near the TID development. This area is a portion of the approximatley 72.8 acres annexed into the Village in 2017. In May 2025, the developer completed a certified survey map to split the parcel into two parcels, one of 9.75 acres and the other 18.88 acres; based on the project construction phases. Beginning in September 2026, the Village has started the process to amend the project plan and the district boundaries to accomodate an additional multi-family housing project. The prospective area is approximately 7.7 acres and borders the Southeast corner of E Shady Lane and Clayton Avenue.

SRF-REVENUES:

ACCOUNT NUMBER	ACCOUNT	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 YTD 06/30/26	2026 PROJ	2027 BUDGET	% Change 2026/27
215-5600-410.01-01	TAX LEVY INCREMENT		1,185	100,469	109,370	109,371	109,371	207,587	89.80%
215-5600-480.01-00	INTEREST	69	653	3,832	1,500	2,316	3,250	2,000	33.33%
215-5600-480.10-01	DEVELOPER CONTRIBUTION								0.00%
	SPECIAL REVENUE FUND: TID #4	**69**	**1,838**	**104,301**	**110,870**	**111,687**	**112,621**	**209,587**	**89.04%**

SRF - EXPENDITURES:

ACCOUNT NUMBER	OBJECT	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 YTD 06/30/26	2026 PROJ	2027 BUDGET	% Change 2026/27
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	400	0	1,500	500	25.00%
215-5600-731.03-10	OFFICE SUPPLIES			10	0	0			0.00%
215-5600-731.03-20	SUBSCRIPTONS & DUES	150	150	150	150	150	300	150	0.00%
215-5600-731.03-25	LEGAL & DISPLAY ADS		6	6	10	0	350	10	0.00%
215-5600-731.07-97	DEVELOPER REIMBURSEMENT			90,422	120,516	0	120,516	187,007	55.17%
215-5600-731.09-10	REALLOCATIONS-Transfer to GF	7,364	8,390	10,202	6,000	0	11,000	8,500	41.67%
215-5600-731.09-60	REALLOCATIONS-Transfer to Water Utility								0.00%
	SPECIAL REVENUE FUND: TID #5	**7,514**	**9,033**	**101,159**	**127,076**	**150**	**133,666**	**196,167**	**54.4%**

TAX INCREMENTAL FINANCING - TID #5 (cont.)

DEBT SERVICE-REVENUES:

ACCOUNT NUMBER	ACCOUNT	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 YTD 6/30/2026	2026 PROJ	2027 BUDGET	% Change 2026/27
315-5800-410.01-00	TAX LEVY INCREMENT			0	24,536	24,536	24,536	0	(100.00%)
315-5800-480.01-00	INTEREST			570	100	961	1,326	1,250	1150.00%
315-5800-491.04-15	TRANSFER FROM TID 5 CPF							96,500	100.00%
315-5800-492.03-00	TRANSFER FROM FUND BALANCE			0	43,864	0			(100.00%)
315-5800-493.01-02	DEBT PREMIUM			43,864	0	0			0.00%
	DEBT SERVICE FUND: TID #5	**0**	**0**	**44,434**	**68,500**	**25,497**	**25,862**	**97,750**	**42.70%**

DEBT SERVICE-EXPENDITURES:

ACCOUNT NUMBER	OBJECT	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 YTD 6/30/2026	2026 PROJ	2027 BUDGET	% Change 2026/27
315-5800-731.06-10	PRINCIPAL			0		0	0	0	0.00%
315-5800-731.06-20	INTEREST			0	68,500	34,250	68,500	68,500	0.00%
315-5800-731.08-80	DEBT COSTS								0.00%
	DEBT SERVICE FUND: TID #5	**0**	**0**	**0**	**68,500**	**34,250**	**68,500**	**68,500**	**0.00%**

CAP PROJECTS-REVENUES:

ACCOUNT NUMBER	ACCOUNT	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 YTD 6/30/2026	2026 PROJ	2027 BUDGET	% Change 2026/27
415-5600-480.01-00	INTEREST			2,211	0	2,844	4,750	1,500	100.00%
415-5600-493.01-00	PROCEEDS/LT DEBT/GO NOTES			1,560,000	0				0.00%
415-5600-492.03-00	TRANSFER FROM FUND BALANCE				67,500				(100.00%)
415-5800-493.01-02	DEBT PREMIUM			32,999					0.00%
	CAPITAL PROJECTS FUND: TID #5	**0**	**0**	**1,595,210**	**67,500**	**2,844**	**4,750**	**1,500**	**(97.78%)**

CAP PROJECTS-EXPENDITURES:

ACCOUNT NUMBER	OBJECT	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 YTD 6/30/2026	2026 PROJ	2027 BUDGET	% Change 2026/27
415-5600-650.08-46	SIGNS, SIGNALS, & MARKINGS			0	7,500	6,688	6,688		(100.00%)
415-5600-731.08-43	ROAD RECONSTRUCTION			1,373,366	60,000	3,558	3,558	60,000	0.00%
415-5600-731.08-80	DEBT COSTS			32,999					0.00%
415-5600-731.09-10	REALLOCATIONS-Transfer to GF			28,208					0.00%
415-5600-731.09-30	REALLOCATIONS-Transfer to TID #5 DSF							96,500	100.00%
	CAPITAL PROJECTS FUND: TID #5	**0**	**0**	**1,434,573**	**67,500**	**10,246**	**10,246**	**156,500**	**131.85%**

TAX INCREMENTAL FINANCING - TID #5 (cont.)

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, 2026 assessed value = $16,476,000 & equalized value = $16,464,500

5 January 1, 2025 assessed value = $10,426,600 & equalized value = $10,410,900

6 Fund Balance as of 12/31/25 = Fund 215 = ($135,216), Fund 315 = $44,434, Fund 415 = $160,637

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. As of the January 1, 2026 valuation, the developer has met the miminum requirements, with the first incentive payment remitted in 2025. The current incentive earned of $1,978,250 is 12.5% of the increment valuation. The total incentive earned has not been established as they 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.

16 **415-5600-731.09-30 Reallocation/Transfer to TID #5 DSF:** After the final capital costs are incurred in 2027, fund 415 will be closed with the proceeds transferre dto the TID #5 debt service fund to be used for the 2027 debt payments.

ENTERPRISE FUNDS

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.

2026 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 Schildt Park Pond
9 Completed prairie and shallow marsh plantings in the Margeo Pond
10 Completed emergency replacement of culvert on Butte Des Morts Beach Road

2027 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

2027 Program Goals & Objectives (cont.)

9 Continue inventory of private detention ponds creating a layer in GIS to ensure full compliance
10 Install new culvert at creek crossing on Irish Rd ahead of road reconstruction project
11 Construct storm sewer improvements as part of Earl Street Reconstruction
12 Construct storm sewer improvements in the Palisades area to improve drainage
13 Install prairie and shallow marsh plantings in the Schildt Pond

DETAIL OF REVENUES - Storm

REVENUES:

ACCOUNT NUMBER	ACCOUNT	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 YTD 06/30/26	2026 PROJ	2027 BUDGET	% Change 2026/27
613-5300-420.01-00	SPECIAL ASSESSMENT REVENUE		0	69,567					0.00%
613-5300-431.09-00	MISC FEDERAL GRANTS		0	858					0.00%
613-5300-432.01-03	FUEL TAX REFUND	457	464	740	750		300	500	(33.33%)
613-5300-432.06-03	STORMWATER GRANTS		0	0					0.00%
613-5300-432.09-00	MISC STATE GRANTS		0	1,800					0.00%
613-5300-440.03-07	EROSION PERMIT	4,100	9,500	11,800	6,000	5,000	6,500	6,000	0.00%
613-5300-440.03-10	CULVERT PERMITS	1,900	3,625	1,775	1,500	225	1,600	1,500	0.00%
613-5300-440.03-11	DITCH ENCLOSURE PERMITS		0	0					0.00%
613-5300-462.03-00	DRAINAGE REVIEW	19,353	34,619	43,346	20,000	14,910	23,500	20,000	0.00%
613-5300-463.01-00	RENTAL INCOME	8,448	8,448	8,448	8,448	8,448	8,448	9,714	14.99%
613-5300-465.01-00	STORMWATER ERU REVENUE	2,325,108	2,491,589	2,762,385	2,704,000	951,658	2,716,913	2,716,000	0.44%
613-5300-465.01-01	LATERAL REPAIR REVENUE		0	0					0.00%
613-5300-465.03-00	PENALTIES/FEES	20,699	18,617	17,028	12,000	5,616	15,000	15,000	25.00%
613-5300-480.01-00	INTEREST	229,703	285,077	295,947	65,000	119,892	215,806	65,000	0.00%
613-5300-480.01-01	CAPITALIZED INTEREST		0	0					0.00%
613-5300-480.02-01	SALE OF EQUIP & VEHICLES		18,699	0	17,100	48,915	48,915		(100.00%)
613-5300-480.09-00	MISC OPERATING REVENUE	383,796	0	572		800	800		0.00%
613-5300-480.10-01	DEVELOPER CONTRIBUTIONS REV.	193,557	0	0					0.00%
613-5300-480.10-02	MUNICIPAL CONTRIBUTIONS REV.		0	0	200,000			200,000	0.00%
613-5300-491.01-01	TRANSFER FROM GENERAL FUND		0	0					0.00%
613-5300-491.04-00	TRANSFER FROM CAP PRJ FDS - SETTLEMENT		1,784,247	582,332					0.00%
613-5300-492.01-00	TRANSFER FROM DEPRECIATION		0	0	87,838				(100.00%)
613-5300-492.09-00	TRANSFER FROM FUND BALANCE-STABLIZATION		0	0					0.00%
613-5300-492.09-00	TRANSFER FROM FUND BALANCE		0	0	149,079			183,500	23.09%
613-5300-492.04-00	PRIOR YEAR CARRYOVER-DEBT		0	0	270,000			235,000	(12.96%)
613-5300-493.01-00	PROCEEDS FROM DEBT		0	0	1,913,500		1,142,000	500,000	(73.87%)
	TOTAL REVENUES	**3,187,121**	**4,654,884**	**3,796,598**	**5,455,215**	**1,155,464**	**4,179,782**	**3,952,214**	**(27.55%)**
	TOTAL EXCLUDING TRANSFERS, PROCEEDS FROM DEBT, AND CARRYOVER OF DEBT	2,993,564	2,870,637	3,214,266	2,834,798	1,155,464	3,037,782	2,833,714	-0.04%

CROSS-SECTIONAL ANALYSIS OF EXPENDITURES - Storm

EXPENDITURES:

ACCOUNT NUMBER	ACCOUNT	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 YTD 06/30/26	2026 PROJ	2027 BUDGET	% Change 2026/27
xxxx 110 000	SALARIED	214,550	220,112	233,103	239,111	108,180	231,624	238,732	(0.16%)
xxxx 120 000	HOURLY/NON-REPRESENTED	91,218	93,914	101,119	201,790	43,417	127,382	203,826	1.01%
xxxx 121 000	HOURLY OVERTIME/NON-REPR	1,444	495	894	2,028	358	873	56	(97.24%)
xxxx 122 000	HOURLY/NON-REPR/PT	0	0	1,544	5,244	0	4,500	5,244	0.00%
xxxx 145 000	INTERN	0	782	0	6,286	0	6,120	6,480	3.09%
	Salary/Wages/Per Diem Subtotal	307,212	315,303	336,660	454,459	151,955	370,499	454,338	(0.03%)
xxxx 131 000	FICA	22,512	22,858	24,397	32,821	10,885	27,875	32,603	(0.66%)
xxxx 132 000	WI RETIREMENT	47,624	21,206	34,208	31,892	10,707	25,325	32,090	0.62%
xxxx 151 000	MEDICAL INSURANCE	87,147	102,042	101,946	138,957	43,592	104,694	153,504	10.47%
xxxx 152 000	DENTAL INSURANCE	3,736	4,346	4,525	6,401	2,094	4,988	7,180	12.17%
xxxx 153 000	GROUP LIFE/DISAB INS	2,068	2,212	2,368	3,130	984	2,303	3,263	4.25%
xxxx 197 000	UNEMPLOYMENT COMP	0	0	0	0	0	0	0	0.00%
xxxx 198 000	VACATION/SICK ACCRUAL	(23,879)	(9,460)	2,403	0	0	0	0	0.00%
	Benefit Subtotal	139,208	143,205	169,847	213,201	68,262	165,185	228,640	7.24%
xxxx 210 000	PROF SERVICE/CONTRACTED	56,546	154,240	103,459	121,400	37,253	95,500	107,479	(11.47%)
xxxx 211 000	COMPUTER LICENSE & MAINT	22,033	28,339	33,486	37,285	26,799	36,500	42,899	15.06%
xxxx 212 000	EMPLOYEE ASSISTANCE PROG	182	210	181	330	181	181	330	0.00%
xxxx 214 000	ENGINEERING	45,960	84,753	74,429	52,500	16,751	42,000	52,500	0.00%
xxxx 215 000	LEGAL COUNSEL	0	753	1,014	500	184	684	1,000	100.00%
xxxx 217 000	EQUIP RENTAL	0	0	0	5,000	0	0	5,000	0.00%
	Contracted Services Subtotal	124,721	268,295	212,569	217,015	81,168	174,865	209,208	(3.60%)
xxxx 221 000	ELECTRICITY	1,851	1,803	1,266	2,000	712	2,600	2,700	35.00%
xxxx 223 000	SEWER & WATER	4,093	3,998	3,904	5,000	1,635	3,500	5,000	0.00%
xxxx 224 000	TELEPHONE	2,438	1,849	2,318	2,565	1,351	2,625	2,960	15.40%
	Utilities Subtotal	8,382	7,650	7,488	9,565	3,698	8,725	10,660	11.45%

EXPENDITURES: (cont.)

ACCOUNT NUMBER	ACCOUNT	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 YTD 06/30/26	2026 PROJ	2027 BUDGET	% Change 2026/27
xxxx 227 000	DISPOSAL/LANDFILL CHARGES	2,106	4,633	5,393	9,800	0	5,200	9,800	0.00%
xxxx 231 000	CULVERT MAINTENANCE	17,919	18,649	22,884	30,000	125	20,000	40,000	33.33%
xxxx 232 000	DITCHING	12,375	4,716	8,034	15,000	940	4,000	15,000	0.00%
xxxx 234 000	SITE MAINTENANCE	0	0	48,231	93,000	0	50,000	93,000	0.00%
xxxx 238 000	STORM SEWER MAPPING	0	0	0	3,000	0	0	3,000	0.00%
xxxx 240 000	REPAIR/MAINT SERV/OTHER	33	39	967	925	0	650	925	0.00%
xxxx 293 000	DRUG & ALCOHOL TESTING	0	0	0	200	0	0	200	0.00%
	Subtotal	32,433	28,036	85,509	151,925	1,065	79,850	161,925	6.58%
xxxx 309 000	CREDIT CARD FEES	14,641	16,357	18,036	18,000	7,058	18,009	20,000	11.11%
xxxx 310 000	OFFICE SUPPLIES	246	2,774	3,335	3,000	1,487	3,050	3,200	6.67%
xxxx 313 000	PRINTING	1,689	1,800	1,392	2,000	1,524	1,800	2,000	0.00%
xxxx 320 000	SUBSCRIPTIONS & DUES	4,875	4,991	5,290	11,300	7,357	10,400	11,400	0.88%
xxxx 325 000	LEGAL & DISPLAY ADS	0	0	0	200	0	0	200	0.00%
xxxx 330 000	MILEAGE/MEALS/LODGING	0	0	0	600	0	0	600	0.00%
xxxx 331 000	GASOLINE/FUEL	9,537	9,271	11,475	10,000	2,981	10,900	12,000	20.00%
xxxx 335 000	TRAINING	122	710	695	2,350	685	685	2,350	0.00%
xxxx 340 000	OPERATING SUPPLIES	5,469	670	2,872	4,700	564	1,500	4,700	0.00%
xxxx 341 000	POSTAGE/SHIPPING	9,151	9,865	10,773	10,250	4,308	10,500	11,000	7.32%
xxxx 346 000	CLOTHING/UNIFORM ALLOW	63	59	87	600	0	200	600	0.00%
	Operating Supplies Subtotal	45,793	46,498	53,955	63,000	25,964	57,044	68,050	8.02%
xxxx 353 000	EQUIPMENT MAINTENANCE	116	556	638	600	444	500	600	0.00%
xxxx 355 000	VEHICLE MAINTENANCE	21,136	16,729	26,840	23,000	30,246	42,000	25,000	8.70%
xxxx 357 000	CUSTODIAL/MAINTENANCE SUP	0	0	0	0	0	0	0	0.00%
	Asset Maint. Supplies Subtotal	21,252	17,285	27,478	23,600	30,690	42,500	25,600	8.47%

EXPENDITURES: (cont.)

ACCOUNT NUMBER	ACCOUNT	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 YTD 06/30/26	2026 PROJ	2027 BUDGET	% Change 2026/27
xxxx 374 000	ROAD REPAIRS	568	3,296	2,714	10,000	436	7,000	10,000	0.00%
xxxx 390 000	OTHER SUPPLIES & EXPENSE	0	0	0	0	0	0	0	0.00%
xxxx 391 000	PUBLIC SERVICE & EDUCATION	0	0	0	2,000	0	0	2,000	0.00%
xxxx 393 000	MEDICAL EXAMS	0	0	52	150	0	0	150	0.00%
xxxx 397 000	RISK MANAGEMENT	254	490	296	1,000	0	300	1,000	0.00%
xxxx 398 000	PERSONNEL RECRUITMENT	0	0	39	50	0	0	50	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	14,909	0	0	32,000	114.64%
xxxx 510 000	INSURANCE	41,053	43,107	43,418	47,500	38,077	40,000	47,500	0.00%
xxxx 530 000	RENT	13,260	20,858	0	20,000	24,930	45,000	20,000	0.00%
xxxx 540 000	DEPRECIATION/AMORTIZED EXP	420,154	469,933	537,534	435,000	0	540,000	350,000	(19.54%)
xxxx 541 000	DEPRECIATION-CIAC	88,616	90,229	90,809	43,000	0	90,000	50,000	16.28%
xxxx 590 000	OTHER FIXED CHARGES	0	0	0	0	0	0	0	0.00%
	Subtotal	563,905	627,914	674,862	588,609	63,443	722,300	527,700	(10.35%)
xxxx 610 000	PRINCIPAL	0	0	0	702,430	0	702,430	730,818	4.04%
xxxx 620 000	INTEREST	180,289	312,005	314,918	354,704	91,515	354,704	378,409	6.68%
xxxx 801 000	CAPITAL RESERVE	11,439	0	0	2,459,438	179,779	1,300,000	930,000	(62.19%)
xxxx 815 000	COMPUTER EQUIP/SOFTWARE	6,453	7,300	10,011	74,250	10,829	60,000	88,775	19.56%
	Capital Investments Subtotal	198,181	319,305	324,929	3,590,822	282,123	2,417,134	2,128,002	(40.74%)
xxxx 880 000	DEBT ISSUANCE COSTS	36,888	51,404	4,834	42,400	0	35,000	30,000	(29.25%)
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	45,537	32,399	47,231	87,500	0	37,500	87,500	0.00%
xxxx 910 000	TRANSFER TO CAPITAL PROJ (ERF)	0	0	0	0	0	0	0	0.00%
	Debt Service Subtotal	82,425	83,802	52,065	129,900	0	72,500	117,500	(9.55%)
	TOTAL EXPENDITURES	1,523,512	1,857,294	1,945,362	5,442,096	708,368	4,110,602	3,931,623	(27.76%)

NOTES:

1 Unrestricted & Unassigned Fund Balance (less 25% Working Capital, $394,596) as of 12/31/25 = $6,146,058

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 Stormwater Technician / Inspector 20% Village - 80% Stormwater; add 24 hrs OT and 12 hrs double OT
2 Director of Public Works 35% UD - 32.5% Village - 32.5% Stormwater
3 Village Manager 30% UD - 55% Village - 15% Stormwater
4 Finance Director 35% UD - 50% Village - 15% Stormwater
5 Director of Community Development 10% UD - 60% Village - 30% Stormwater
6 Building Inspector 5% UD - 90% Village - 5 % Stormwater
7 Building Inspection Assistant 15% UD - 73% Village -12% Stormwater
8 Associate Planner 5% UD - 65% Village - 30% Stormwater
9 Human Resource Coordinator/Asst to the Villager Manager 10% UD - 85% Village - 5% Stormwater
10 Clerk 20% UD - 70% Village - 10% Stormwater
11 Deputy Clerk/Confidential Administrative Assistant 10% UD - 85% Village - 5% Stormwater
12 Director of Information Technology 20% UD - 70% Village - 10% Stormwater
13 GIS Coordinator 37.5% UD - 50% Village - 12.5% Stormwater
14 PC/Network Technician 20% UD - 70% Village - 10% Stormwater
15 Finance Clerk 50% UD - 25% Village - 25% Stormwater
16 Deputy Finance Director 35% UD - 50% Village - 15% Stormwater
17 Account Technicians 20% UD - 70% Village - 10% Stormwater
18 Administrative Assistant Street 80% Village - 20% Stormwater
19 Billing Specialist 67% UD - 33% Stormwater
20 Street Superintendent 50% Village - 50% Stormwater
21 Part-Time Laborers 480 hours @ $15 (25% of total hours, balance in General Fund)
22 Comm Dev Intern 360 hours @ $18.00 (increase $0.54 / hr)

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 - $14,500**
Storm Sewers and Storm Capital

NOTES: (cont.)

GENERAL OPERATIONS - 751 ***(cont.)***

26 **613-5300-751.02-17 Equip Rental - $5,000**
Miscellaneous equipment rental

27 **613-5300-751.02-31 Culvert Maintenance - $40,000**
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 - $11,400**
NEWSC Membership ($2,500), MS4 Permit ($3,000), APWA Membership ($300), NASECA Membership ($50), Misc. ($550), Little Lake Butte des Mortes Association contribution ($5,000)

30 **613-5300-751.03-31 Gasoline/Fuel - $7,000**
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)

35 **613-5300-751.08-01 Capital Reserve - $930,000**
$ 25,000~ - New flail attachment for mower
Infrastructure Projects:
$ 300,000* - Irish Road Culvert Replacement
$ 150,000* - Sand Point Pond Bird Deterrent Grid and Fencing (2026 borrowing)
$ 120,000** - Ehlers Rd Culvert Rehabilitation (1051 to 1088 Ehlers Rd) - Construction
$ 50,000** - Margeo Neighborhood Utilities Final Paving (Cost share w/ Sewer and Water)
$ 40,000** - 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 (2026 borrowing)
$ 20,000** Schildt Pond Plantings (done the year after pond installation - 2026 borrowing)

$ 200,000< - Irish Road North Pond land purchase

* New Borrowing
~ Operations
**Carryover from Prior Borrowing
< TID 3 - not capital expenditure to Storm, listed here as offset to municipal contribution revenue

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)

NOTES: (cont.)

STORM MAINS/TELEVISE - 752

37 **613-5300-752.02-10 Prof Service/Contracted - $6,000**
Televise Storm Mains

38 **613-5300-752.02-38 Storm Sewer Mapping - $3,000**
updating GIS information, such as topographical surveys, actual line mapping, etc

STREET CLEANING/POLLUTION PREVENTION - 753

39 **613-5300-753.02-23 Water & Sewer Charges - $5,000**
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 - $5,000**
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 - $65,000**
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

44 **613-5300-754.02-21 Electricity - $2,700**
Palisades Pond Aerator

45 **613-5300-754.02-34 Site Maintenance - $93,000**
Leak Repairs on Village-owned Ponds (primarily Independence, Shady Lane, and CFCU; inspections in 02-10 account) - $18,000 and Leak Repair on Rocket Pond - $75,000 (all offset with fund balance - rolled over since 2024)

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**
Allocation of HTE Software Licensing & Maintenance, ARCinfo GIS Licenses, Lasefiche, Network Maintenance, Accufund, Phone Maintenance, MS Office365, etc from Village plus Autodesk Infoworks ICM, WINSlamm, and Trimble

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 - $3,200**
Street Dept Office Supplies, Finance Office Supplies, CD Office Supplies

NOTES: (cont.)

OFFICE EXPENSES - 755 ***(cont.)***

51 **613-5300-755.03-13 Copy/Printing Charges -$2,000**
Bills, Door Hangers, Envelopes, Return Envelopes

52 **613-5300-755.03-41 Postage/Shipping - $11,000**
This account is for Utility Bills, 6 Month Certification and General Mailings

53 **613-5300-755.08-15 Computer Equip/Software - $88,775**
Percentage of annual computer equipment replacement needs, see General Fund-IT budget for detail of shared equipment including SAN and Host Servers and Backup SAN and Host Servers, plus $4,775 for 10% of the Assembly Room Speaker Replacement and Microphone Replacement Project

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 - $25,000**
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 - $4,000**
Field Investigations and Stormwater Utility Credit Application reviews

ILLICITE DISCHARGE - 758

58 **613-5300-758.02-14 General Engineering - $4,500**
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	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 YTD 06/30/26	2026 PROJ	2027 BUDGET	% Change 2026/27
GENERAL OPERATIONS - 751									
613-5300-751.**01-10**	SALARIED	83,093	79,924	82,551	85,327	38,265	82,050	85,340	0.02%
613-5300-751.**01-20**	HOURLY/NON-REPRESENTED	14,134	6,680	7,424	76,087	3,170	6,852	78,633	3.35%
613-5300-751.**01-21**	HOURLY OVERTIME/NON-REPR	0	11	0	592		114		(100.00%)
613-5300-751.**01-22**	HOURLY PART-TIME	0	0	0					0.00%
613-5300-751.**01-24**	HOURLY/GENERAL UNION		0	0					0.00%
613-5300-751.**01-25**	HOURLY OT/GEN UNION		0	0					0.00%
613-5300-751.**01-31**	FICA	7,169	6,298	6,541	12,104	3,012	6,810	12,201	0.80%
613-5300-751.**01-32**	WI RETIREMENT	6,338	5,983	6,270	11,664	2,984	6,187	11,888	1.92%
613-5300-751.**01-45**	INTERN		0	0	6,286		6,120	6,480	3.09%
613-5300-751.**01-51**	MEDICAL INSURANCE	43,650	32,993	25,108	55,875	11,267	25,357	60,806	8.83%
613-5300-751.**01-52**	DENTAL INSURANCE	1,097	1,264	1,221	2,608	539	1,211	2,832	8.59%
613-5300-751.**01-53**	GROUP LIFE/DISAB INS	690	648	645	1,407	276	654	1,420	0.92%
613-5300-751.**01-97**	UNEMPLOYMENT	0	0	0					0.00%
613-5300-751.**01-98**	VAC/SICK ACCRUAL EXP	(23,879)	(9,460)	2,403					0.00%
613-5300-751.**02-10**	PROF SERVICE/CONTRACTED	2,420	27,243	18,782	19,000	5,227	12,500	19,000	0.00%
613-5300-751.**02-12**	EMPLOYEE ASSISTANCE PROGRAM	182	210	181	330	181	181	330	0.00%
613-5300-751.**02-14**	GENERAL ENGINEERING	25,361	57,752	16,203	14,500	386	2,000	14,500	0.00%

EXPENDITURES: (cont.)

ACCOUNT NUMBER	OBJECT	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 YTD 06/30/26	2026 PROJ	2027 BUDGET	% Change 2026/27
GENERAL OPERATIONS - 751 ***(cont.)***									
613-5300-751.**02-15**	LEGAL COUNCIL	0	0	0					0.00%
613-5300-751.**02-17**	EQUIP RENTAL/CONTRACTED	0	0	0	5,000		0	5,000	0.00%
613-5300-751.**02-31**	CULVERT MAINTENANCE	17,919	18,649	22,884	30,000	125	20,000	40,000	33.33%
613-5300-751.**02-32**	DITCHING	12,375	4,716	8,034	15,000	940	4,000	15,000	0.00%
613-5300-751.**02-93**	DRUG & ALCOHOL TESTING	0	0	0	200		0	200	0.00%
613-5300-751.**03-20**	SUBSCRIPTIONS & DUES	4,875	4,991	5,290	11,300	7,357	10,400	11,400	0.88%
613-5300-751.**03-30**	MILEAGE/MEALS/LODGING	0	0	0	500		0	500	0.00%
613-5300-751.**03-31**	GASOLINE/FUEL	6,282	6,000	4,856	6,000	2,175	6,600	7,000	16.67%
613-5300-751.**03-35**	TRAINING	0	529	664	1,000	685	685	1,000	0.00%
613-5300-751.**03-40**	OPERATING SUPPLIES	5,469	670	2,109	4,000	564	1,200	4,000	0.00%
613-5300-751.**03-46**	CLOTHING/UNIFORM ALLOW	63	59	87	600	0	200	600	0.00%
613-5300-751.**03-53**	EQUIPMENT MAINTENANCE	116	556	638	600	444	500	600	0.00%
613-5300-751.**03-55**	VEHICLE MAINTENANCE	6,772	11,648	16,065	8,000	6,138	16,000	10,000	25.00%
613-5300-751.**03-74**	ROAD REPAIRS	568	3,296	2,714	10,000	436	7,000	10,000	0.00%
613-5300-751.**03-91**	PUBLIC SERVICE & EDUCATION	0	0	0	2,000		0	2,000	0.00%
613-5300-751.**03-93**	MEDICAL EXAMS	0	0	52	150		0	150	0.00%
613-5300-751.**03-97**	RISK MANAGEMENT	254	490	296	1,000		300	1,000	0.00%
613-5300-751.**03-98**	PERSONNEL RECRUITMENT	0	0	39	50		0	50	0.00%
613-5300-751.**05-10**	INSURANCE	41,053	43,107	43,418	47,500	38,077	40,000	47,500	0.00%
613-5300-751.**05-30**	RENT	13,260	20,858	0	20,000	24,930	45,000	20,000	0.00%
613-5300-751.**05-40**	DEPRECIATION/AMORTIZED EXP	420,154	469,933	537,534	435,000		540,000	350,000	(19.54%)
613-5300-751.**05-41**	DEPRECIATION-CIAC	88,616	90,229	90,809	43,000		90,000	50,000	16.28%
613-5300-751.**05-90**	OTHER FIXED CHARGES	0	0	0					0.00%
613-5300-751.**06-10**	PRINCIPAL	0	0	0	702,430		702,430	730,818	4.04%
613-5300-751.**06-20**	INTEREST	180,289	312,005	314,918	354,704	91,515	354,704	378,409	6.68%
613-5300-751.**06-30**	CAPITALIZED INTEREST	0	0	0					0.00%
613-5300-751.**08-01**	CAPITAL RESERVE	11,439	0	0	2,459,438	179,779	1,300,000	930,000	(62.19%)
613-5300-751.**08-80**	DEBT ISSUANCE COSTS	36,888	51,404	4,834	42,400		35,000	30,000	(29.25%)
613-5300-751.**08-81**	AMORTIZATION EXP ON LOSS	0	0	0					0.00%
613-5300-751.**08-90**	DEBT DISCOUNT	0	0	0					0.00%
613-5300-751.**09-10**	TRANSFER TO GENERAL FUND	0	0	0	50,000			50,000	0.00%
613-5300-751.**09-40**	TRANSFER TO CAPITAL PROJ (ERF)		0	0					0.00%
	SUBTOTAL	*1,006,647*	*1,248,686*	*1,222,570*	*4,535,652*	*418,472*	*3,324,055*	*2,988,657*	*(34.11%)*

EXPENDITURES: (cont.)

ACCOUNT NUMBER	OBJECT	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 YTD 06/30/26	2026 PROJ	2027 BUDGET	% Change 2026/27
STORM MAINS/TELEVISE - 752									
613-5300-752.**01-10**	SALARIED	0	0	0					0.00%
613-5300-752.**01-20**	HOURLY/NON-REPRESENTED	0	0	0					0.00%
613-5300-752.**01-21**	HOURLY OVERTIME/NON-REPR	0	0	0					0.00%
613-5300-752.**01-22**	HOURLY/NON-REPR/PT	0	0	0					0.00%
613-5300-752.**01-32**	WI RETIREMENT	0	0	0					0.00%
613-5300-752.**01-51**	MEDICAL INSURANCE	0	0	0					0.00%
613-5300-752.**01-52**	DENTAL INSURANCE	0	0	0					0.00%
613-5300-752.**01-53**	GROUP LIFE/DISAB INS	0	0	0					0.00%
613-5300-752.**02-10**	PROF SERVICE/CONTRACTED	0	37,759	0	6,000	0	13,500	6,000	0.00%
613-5300-752.**02-14**	GENERAL ENGINEERING	0	0	0	0				0.00%
613-5300-752.**02-17**	EQUIP RENTAL/CONTRACTED	0	0	0	0				0.00%
613-5300-752.**02-38**	STORM SEWER MAPPING	0	0	0	3,000	0	0	3,000	0.00%
613-5300-752.**03-40**	OPERATING SUPPLIES	0	0	0					0.00%
613-5300-752.**03-53**	EQUIPMENT MAINTENANCE	0	0	0					0.00%
613-5300-752.**05-30**	RENT	0	0	0					0.00%
	SUBTOTAL	*0*	*37,759*	*0*	*9,000*	*0*	*13,500*	*9,000*	*0.00%*
STREET CLEANING/POLLUTION PREVENTION - 753									
613-5300-753.**01-10**	SALARIED	0	0	0					0.00%
613-5300-753.**01-20**	HOURLY/NON-REPRESENTED	20,091	25,682	31,923	60,165	9,825	57,276	59,762	(0.67%)
613-5300-753.**01-21**	HOURLY OVERTIME/NON-REPR	0	0	194	1,382	149	352		(100.00%)
613-5300-753.**01-22**	HOURLY/NON-REPR/PT	0	0	0	4,500		4,500	4,500	0.00%
613-5300-753.**01-31**	FICA	1,444	1,798	2,277	4,784	694	4,753	4,549	(4.91%)
613-5300-753.**01-32**	WI RETIREMENT	1,367	1,772	2,232	4,431	718	4,318	4,333	(2.21%)
613-5300-753.**01-51**	MEDICAL INSURANCE	6,889	9,882	12,281	20,437	4,252	17,079	27,524	34.68%
613-5300-753.**01-52**	DENTAL INSURANCE	376	511	488	844	184	736	1,183	40.17%
613-5300-753.**01-53**	GROUP LIFE/DISAB INS	111	198	228	323	68	136	316	(2.17%)
613-5300-753.**02-10**	PROF SERVICE/CONTRACTED	0	0	0					0.00%
613-5300-753.**02-12**	EMPLOYEE ASSISTANCE PROGRAM	0	0	0					0.00%
613-5300-753.**02-14**	GENERAL ENGINEERING	0	0	0					0.00%
613-5300-753.**02-17**	EQUIP RENTAL/CONTRACTED	0	0	0					0.00%
613-5300-753.**02-23**	WATER/SEWER	4,093	3,998	3,904	5,000	1,635	3,500	5,000	0.00%
613-5300-753.**02-27**	DISPOSAL/LANDFILL CHARGES	2,106	4,633	5,393	9,800		5,200	9,800	0.00%
613-5300-753.**02-34**	SITE MAINTENANCE	0	0	0					0.00%
613-5300-753.**02-93**	DRUG & ALCOHOL TESTING	0	0	0					0.00%

EXPENDITURES: (cont.)

ACCOUNT NUMBER	OBJECT	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 YTD 06/30/26	2026 PROJ	2027 BUDGET	% Change 2026/27
STREET CLEANING/POLLUTION PREVENTION - 753 ***(cont.)***									
613-5300-753.**03-30**	MILEAGE/MEALS/LODGING	0	0	0					0.00%
613-5300-753.**03-31**	GASOLINE/FUEL	3,255	3,271	6,619	4,000	806	4,300	5,000	25.00%
613-5300-753.**03-35**	TRAINING	0	150	0	500		0	500	0.00%
613-5300-753.**03-40**	OPERATING SUPPLIES	0	0	0	0				0.00%
613-5300-753.**03-46**	CLOTHING/UNIFORM ALLOW	0	0	0	0				0.00%
613-5300-753.**03-53**	EQUIPMENT MAINTENANCE	0	0	0	0				0.00%
613-5300-753.**03-55**	VEHICLE MAINTENANCE	14,364	5,082	10,775	15,000	24,108	26,000	15,000	0.00%
613-5300-753.**05-30**	RENT	0	0	0					0.00%
	SUBTOTAL	*54,096*	*56,977*	*76,314*	*131,166*	*42,439*	*128,150*	*137,467*	*4.80%*
DETENTION POND - 754									
613-5300-754.**01-10**	SALARIED	0	0	0					0.00%
613-5300-754.**01-20**	HOURLY/NON-REPRESENTED	1,650	396	335	0	894			0.00%
613-5300-754.**01-21**	HOURLY OVERTIME/NON-REPR	0	0	0					0.00%
613-5300-754.**01-22**	HOURLY PART-TIME	0	0	0					0.00%
613-5300-754.**01-31**	FICA	118	28	23	0	62			0.00%
613-5300-754.**01-32**	WI RETIREMENT	112	27	23	0	64			0.00%
613-5300-754.**01-45**	INTERN PROGRAM	0	0	0					0.00%
613-5300-754.**01-51**	MEDICAL INSURANCE	630	161	149		417			0.00%
613-5300-754.**01-52**	DENTAL INSURANCE	35	9	7		20			0.00%
613-5300-754.**01-53**	GROUP LIFE/DISAB INS	22	6	3					0.00%
613-5300-754.**02-10**	PROF SERVICE/CONTRACTED	44,773	69,977	73,583	80,000	23,497	54,000	65,000	(18.75%)
613-5300-754.**02-14**	GENERAL ENGINEERING	1,594	0	12,819	4,000		3,000	4,000	0.00%
613-5300-754.**02-15**	LEGAL SERVICES	0	0	0		184	184	0	0.00%
613-5300-754.**02-21**	ELECTRICITY	1,851	1,803	1,266	2,000	712	2,600	2,700	35.00%
613-5300-754.**02-27**	DISPOSAL/LANDFILL CHARGES	0	0	0	0				0.00%
613-5300-754.**02-34**	SITE MAINTENANCE	0	0	48,231	93,000		50,000	93,000	0.00%
613-5300-754.**03-25**	LEGAL & DISPLAY ADS	0	0	0	200		0	200	0.00%
613-5300-754.**03-26**	RECORDING FEES	0	0	0					0.00%
613-5300-754.**03-31**	GASOLINE/FUEL	0	0	0					0.00%
613-5300-754.**03-40**	OPERATING SUPPLIES	0	0	0					0.00%
613-5300-754.**03-41**	POSTAGE	0	0	0					0.00%
613-5300-754.**03-53**	EQUIPMENT MAINTENANCE	0	0	0					0.00%
613-5300-754.**05-30**	RENT	0	0	0					0.00%
	SUBTOTAL	*50,785*	*72,405*	*136,439*	*179,200*	*25,850*	*109,784*	*164,900*	*(7.98%)*

EXPENDITURES: (cont.)

ACCOUNT NUMBER	OBJECT	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 YTD 06/30/26	2026 PROJ	2027 BUDGET	% Change 2026/27
OFFICE EXPENSES - 755									
613-5300-755.**01-10**	SALARIED	98,109	105,022	114,085	97,969	53,232	115,059	97,571	(0.41%)
613-5300-755.**01-20**	HOURLY/NON-REPRESENTED	55,343	61,156	61,437	65,538	29,528	63,254	65,431	(0.16%)
613-5300-755.**01-21**	HOURLY OVERTIME/NON-REPR	1,444	484	700	54	209	407	56	3.70%
613-5300-755.**01-22**	HOURLY/NON-REPR/PT	0	0	1,544	744			744	0.00%
613-5300-755.**01-31**	FICA	11,351	12,119	12,916	11,886	5,908	13,672	11,818	(0.57%)
613-5300-755.**01-32**	WI RETIREMENT	37,534	10,997	23,143	11,777	5,739	12,421	11,822	0.38%
613-5300-755.**01-40**	PER DIEM		0	0					0.00%
613-5300-755.**01-45**	INTERN PROGRAM	0	0	0					0.00%
613-5300-755.**01-51**	MEDICAL INSURANCE	27,211	49,225	53,886	46,445	22,890	51,524	48,320	4.04%
613-5300-755.**01-52**	DENTAL INSURANCE	1,730	2,048	2,297	2,175	1,124	2,529	2,367	8.83%
613-5300-755.**01-53**	GROUP LIFE/DISAB INS	1,008	1,109	1,238	1,116	532	1,257	1,140	2.15%
613-5300-755.**02-10**	PROF SERVICE/CONTRACTED	9,353	10,354	11,094	16,400	8,529	15,500	17,479	6.58%
613-5300-755.**02-11**	COMPUTER LICENSE & MAINT	22,033	28,339	33,486	37,285	26,799	36,500	42,899	15.06%
613-5300-755.**02-14**	ENGINEERING	0	0	0	500		0	500	0.00%
613-5300-755.**02-15**	LEGAL COUNSEL	0	753	1,014	500		500	1,000	100.00%
613-5300-755.**02-17**	EQUIP RENTAL/CONTRACTED	0	0	0	0				0.00%
613-5300-755.**02-24**	TELEPHONE	2,438	1,849	2,318	2,565	1,351	2,625	2,960	15.40%
613-5300-755.**02-40**	REPAIR/MAINT SERV/OTHER	33	39	967	925		650	925	0.00%
612-5300-755.**02-41**	BUILDING REPAIR & MAINT		0	0	0				0.00%
613-5300-755.**03-09**	CREDIT CARD FEES	14,641	16,357	18,036	18,000	7,058	18,009	20,000	11.11%
613-5300-755.**03-10**	OFFICE SUPPLIES	246	2,774	3,335	3,000	1,487	3,050	3,200	6.67%
613-5300-755.**03-13**	COPY/PRINTING CHARGES	1,689	1,800	1,392	2,000	1,524	1,800	2,000	0.00%
613-5300-755.**03-20**	SUBSCRIPTIONS & DUES	0	0	0	0				0.00%
613-5300-755.**03-25**	LEGAL ADS for public notices	0	0	0	0				0.00%
613-5300-755.**03-30**	MILEAGE/MEALS/LODGING	0	0	0	100			100	0.00%
613-5300-755.**03-35**	TRAINING	28	31	31	100			100	0.00%
613-5300-755.**03-41**	POSTAGE/SHIPPING	9,151	9,865	10,773	10,250	4,308	10,500	11,000	7.32%
613-5300-755.**03-57**	CUSTODIAL/MAINTENANCE SUP	0	0	0					0.00%
613-5300-755.**03-90**	OTHER SUPPLIES & EXPENSE	0	0	0					0.00%
613-5300-755.**03-93**	MEDICAL EXAMS	0	0	0					0.00%
613-5300-755.**03-99**	CONTINGENCY FUND	0	0	0	15,000			15,000	0.00%
613-5300-755.**03-99**	NON-REP WAGE ADJUSTMENTS	0	0	0	14,909			32,000	114.64%
613-5300-755.**05-30**	RENT		0	0					0.00%
613-5300-755.**08-15**	COMPUTER EQUIP/SOFTWARE	6,453	7,300	10,011	74,250	10,829	60,000	88,775	19.56%
613-5300-755.**09-10**	TRANSFER TO GENERAL FUND	45,537	32,399	47,231	37,500		37,500	37,500	0.00%
	SUBTOTAL	*345,332*	*354,022*	*410,934*	*470,988*	*181,047*	*446,757*	*514,707*	*9.28%*

EXPENDITURES: (cont.)

ACCOUNT NUMBER	OBJECT	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 YTD 06/30/26	2026 PROJ	2027 BUDGET	% Change 2026/27
PRE-EROSION CONTROL - 756									
613-5300-756.**01-10**	SALARIED	0	0	0	18,605			18,607	0.01%
613-5300-756.**01-20**	HOURLY/NON-REPRESENTED	0	0	0					0.00%
613-5300-756.**01-21**	HOURLY OVERTIME/NON-REPR	0	0	0					0.00%
613-5300-756.**01-31**	FICA	0	0	0	1,349			1,345	(0.30%)
613-5300-756.**01-32**	WI RETIREMENT	0	0	0	1,340			1,349	0.67%
613-5300-756.**01-51**	MEDICAL INSURANCE	0	0	0	5,400			5,618	4.04%
613-5300-756.**01-52**	DENTAL INSURANCE	0	0	0	258			266	3.10%
613-5300-756.**01-53**	GROUP LIFE/DISAB INS	0	0	0	128			129	0.78%
613-5300-756.**02-10**	PROF SERVICE/CONTRACTED	0	8,908	0					0.00%
613-5300-756.**02-14**	GENERAL ENGINEERING	14,347	24,130	42,892	25,000	16,365	35,000	25,000	0.00%
613-5300-756.**03-10**	OFFICE SUPPLIES	0	0	0	0				0.00%
613-5300-756.**03-20**	SUBSCRIPTIONS & DUES	0	0	0	0				0.00%
613-5300-756.**03-25**	LEGAL & DISPLAY ADS	0	0	0	0				0.00%
613-5300-756.**03-30**	MILEAGE/MEALS/LODGING	0	0	0	0				0.00%
613-5300-756.**03-35**	TRAINING	94	0	0	750		0	750	0.00%
	SUBTOTAL	*14,441*	*33,037*	*42,892*	*52,830*	*16,365*	*35,000*	*53,064*	*0.44%*
POST EROSION CONTROL - 757									
613-5300-757.**01-10**	SALARIED	16,675	17,583	18,231	18,605	8,342	16,485	18,607	0.01%
613-5300-757.**01-20**	HOURLY/NON-REPRESENTED	0	0	0					0.00%
613-5300-757.**01-21**	HOURLY OVERTIME/NON-REPR	0	0	0					0.00%
613-5300-757.**01-31**	FICA	1,215	1,278	1,320	1,349	605	1,261	1,345	(0.30%)
613-5300-757.**01-32**	WI RETIREMENT	1,137	1,214	1,270	1,340	601	1,146	1,349	0.67%
613-5300-757.**01-51**	MEDICAL INSURANCE	4,384	4,890	5,261	5,400	2,383	5,367	5,618	4.04%
613-5300-757.**01-52**	DENTAL INSURANCE	249	257	256	258	114	256	266	3.10%
613-5300-757.**01-53**	GROUP LIFE/DISAB INS	118	125	127	28	54	128	129	360.71%
613-5300-757.**02-10**	PROF SERVICE/CONTRACTED	0	0	0					0.00%
613-5300-757.**02-14**	GENERAL ENGINEERING	0	0	2,515	4,000		2,000	4,000	0.00%
613-5300-757.**02-15**	LEGAL COUNSEL	0	0	0					0.00%
613-5300-757.**03-10**	OFFICE SUPPLIES	0	0	0					0.00%
613-5300-757.**03-20**	SUBSCRIPTIONS & DUES	0	0	0					0.00%
613-5300-757.**03-25**	LEGAL & DISPLAY ADS	0	0	0					0.00%
613-5300-757.**03-30**	MILEAGE/MEALS/LODGING	0	0	0					0.00%
613-5300-757.**03-35**	TRAINING	0	0	0					0.00%
	SUBTOTAL	*23,778*	*25,348*	*28,980*	*30,980*	*12,099*	*26,643*	*31,314*	*1.08%*

EXPENDITURES: (cont.)

ACCOUNT NUMBER	OBJECT	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 YTD 06/30/26	2026 PROJ	2027 BUDGET	% Change 2026/27
ILLICIT DISCHARGE - 758									
613-5300-758.**01-10**	SALARIED	16,673	17,583	18,236	18,605	8,341	18,030	18,607	0.01%
613-5300-758.**01-20**	HOURLY/NON-REPRESENTED	0	0	0					0.00%
613-5300-758.**01-21**	HOURLY OVERTIME/NON-REPR	0	0	0					0.00%
613-5300-758.**01-31**	FICA	1,215	1,337	1,320	1,349	604	1,379	1,345	(0.30%)
613-5300-758.**01-32**	WI RETIREMENT	1,136	1,214	1,270	1,340	601	1,253	1,349	0.67%
613-5300-758.**01-45**	INTERN	0	782	0					0.00%
613-5300-758.**01-51**	MEDICAL INSURANCE	4,383	4,890	5,261	5,400	2,383	5,367	5,618	4.04%
613-5300-758.**01-52**	DENTAL INSURANCE	249	257	256	258	113	256	266	3.10%
613-5300-758.**01-53**	GROUP LIFE/DISAB INS	119	125	127	128	54	128	129	0.78%
613-5300-758.**02-10**	PROF SERVICE/CONTRACTED	0	0	0					0.00%
613-5300-758.**02-14**	GENERAL ENGINEERING	4,658	2,871	0	4,500		0	4,500	0.00%
613-5300-758.**02-34**	SITE MAINTENANCE		0	0					0.00%
613-5300-758.**03-25**	LEGAL & DISPLAY ADS	0	0	0					0.00%
613-5300-758.**03-30**	MILEAGE/MEALS/LODGING	0	0	0					0.00%
613-5300-758.**03-35**	TRAINING	0	0	0					0.00%
613-5300-758.**03-40**	OPERATING SUPPLIES		0	763	700		300	700	0.00%
	SUBTOTAL	*28,433*	*29,060*	*27,233*	*32,280*	*12,096*	*26,713*	*32,514*	*0.72%*
GRAND TOTAL STORMWATER UTILITY EXP:		**1,523,512**	**1,857,294**	**1,945,362**	**5,442,096**	**708,368**	**4,110,602**	**3,931,623**	**(27.76%)**
TOTAL EXCLUDING DEPRECIATION, CAPITAL RESERVE, & DEBT SERVICE ACCTS		786,126	933,722	997,267	1,405,124	437,074	1,088,468	1,462,396	4.08%

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 serviced by the Utility District. The Director of Public Works, along with the Utility Superintendent, 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 145 miles of transmission and distribution mains.

2026 Program Accomplishments:

1 Installed a backup generator to service Plant 4 and the Utility Office
2 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.
3 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.
4 Tested and lubricated fire hydrants on the East Side distribution system, and made repairs as needed. Hydrants are also on east-west rotation
5 Continued education for safety programs and continuing education
6 Continued Leak Detection Program to reduce the amount of watermain and service leaks in our systems.
7 Continue to work on transitioning the Meter System from AMR to AMI
8 Replaced all mag meters in Plant 3
9 Tested all well meters and meters required to be tested per the Wisconsin PSC
10 Continue Flushing our water system on the East and West sides biannually, Spring and Fall
11 Working with the Town of Clayton installing watermain in their Phase 1 & 2 area.
12 Tested all main well meters, as required by the DNR on annual basis when they are 6" and larger.
13 Passed all DNR annual water sample requirements, including lead, copper and PFA samples.
14 Continue to improve our GIS mapping system.
15 Continued working with Laser Utility Locating to do our Digger's Hotline locates.

2027 Program Goals & Objectives

1 Continue improvements to the GIS mapping system using GPS units for entering fire hydrants, valves, services and mains
2 Remove and test water meters that are due, depending on size & frequency and replace lead meters with lead free meters as they become due
3 Continue transition of Meter System from AMR to AMI; continue implementing cellular endpoints
4 Continue water main valve exercising and replacement as needed; alternate every year between east & west systems.
5 Test fire hydrants - alternate years between east & west systems
6 Repaint inside and outside of Haase St water tower (Tower 3) and install a mixer in the tower
7 Test all (11) well meters. Replace any failing meters
8 Continue to study our entire water system to include future growth, future purchases from the City of Menasha Utility and of our deteriorating infrastructure
9 Continue to work with Clayton and PSC in regards to supplying Clayton water.
10 Continue to work with Laser Utility Locating for water locates.
11 Relay water main along the following streets: George St, Katherine St, Carleton Ave, Shady Ln
12 Install a booster station at the Winchester Rd water tower (Tower 2) site to increase pressure in portions of the Village and Town of Clayton

DETAIL OF REVENUES - Water

REVENUES:

ACCOUNT NUMBER	ACCOUNT	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 YTD 06/30/26	2026 PROJ	2027 BUDGET	% Change 2026/27
611-5300-420.01-00	SPEC ASSESSMENT REVENUE	442,340	67,603	0		38,254	38,254		0.00%
611-5300-431.09-00	MISC FEDERAL GRANTS		0	858					0.00%
611-5300-432.01-03	FUEL TAX REFUND	76	87	71	0		20		0.00%
611-5300-440.03-14	LATERAL INSTALLS	2,550	2,159	13,670	500	750	1,200	1,000	100.00%
611-5300-461.03-00	REAL ESTATE INQUIRY FEE	240	4,018	3,315	4,000	1,753	3,750	4,000	0.00%
611-5300-463.01-00	RENTAL INCOME	189,789	193,138	205,276	215,000	54,848	202,588	208,101	(3.21%)
611-5300-464.04-00	IMPACT FEES	16,380	1,860	12,870	0	1,013	29,062	5,000	100.00%
611-5300-465.01-00	METERED SALES	5,811,916	5,899,547	5,937,744	6,226,000	2,025,490	6,280,180	6,460,300	3.76%
611-5300-465.01-01	SALE FOR RESALE		0	0					0.00%
611-5300-465.01-02	SWR METER EXP. REIMBURSEMENT	46,996	50,241	54,152	45,000	0	52,500	55,000	22.22%
611-5300-465.03-00	PENALTIES/FEES	46,917	39,631	37,675	32,000	13,818	32,680	32,000	0.00%
611-5300-480.01-00	INTEREST	272,421	305,849	347,104	175,000	91,240	210,000	175,000	0.00%
611-5300-480.01-01	CAPITALIZED INTEREST		0	0					0.00%
611-5300-480.02-01	SALE OF EQUIP & VEHICLES		3,750	5,302		0			0.00%
611-5300-480.05-02	DEFERRAL FEE (Farmland)		0	0					0.00%
611-5300-480.09-00	MISC. REVENUES	13,057	7,804	8,883	13,000	11,315		13,000	0.00%
611-5300-480.09-05	NON-OPERATING MISC. REVENUES		0	0					0.00%
611-5300-480.10-01	CAP. CONTRIBUTION-DEVELOPER	46,600	3,844,325	121,100	40,000		1,438,184	440,000	1000.00%
611-5300-480.10-02	CAP. CONTRIBUTION-MUNICIPALITY		251,763						0.00%
611-5300-480.10-03	GRANTS-OPERATIONS	118	224	0					0.00%
611-5300-480.10-04	GRANTS-CAPITAL		0	0					0.00%
611-5300-491.02-15	TRANSFER FROM TID #5		0	0			800,000		0.00%
611-5300-491.03-01	TRANSFER FROM DEBT SERV FUND		0	0					0.00%
611-5300-492.01-00	TRANSFER FROM DEPR		0	0					0.00%
611-5300-492.04-00	PRIOR YEAR CARRYOVER-DEBT		0	0	1,040,000			730,000	(29.81%)
611-5300-492.09-00	TRANSFER FROM FUND BALANCE		0	0	416,122			411,500	(1.11%)
611-5300-493.01-00	PROCEEDS FROM DEBT		0	0				3,345,000	100.00%
	TOTAL REVENUES	**6,889,400**	**10,671,998**	**6,748,020**	**8,206,622**	**2,238,481**	**9,088,418**	**11,879,901**	**44.76%**
	TOTAL EXCLUDING TRANSFERS, PROCEEDS FROM DEBT, AND CARRYOVER OF DEBT	6,842,682	6,575,687	6,626,920	6,710,500	2,238,481	6,850,234	6,953,401	3.62%

CROSS-SECTIONAL ANALYSIS OF EXPENDITURES - Water

EXPENDITURES:

ACCOUNT NUMBER	ACCOUNT	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 YTD 06/30/26	2026 PROJ	2027 BUDGET	% Change 2026/27
xxxx 110 000	SALARIED	137,041	163,727	172,134	228,311	103,779	224,314	228,106	(0.09%)
xxxx 120 000	HOURLY/NON-REPRESENTED	515,869	529,020	544,080	598,473	260,093	565,034	594,566	(0.65%)
xxxx 121 000	HOURLY OVERTIME/NON-REPR	37,100	45,864	45,688	59,505	21,336	47,892	57,401	(3.54%)
xxxx 122 000	HOURLY NON-REP P.T.	0	(68)	305	9,744	0	0	9,744	0.00%
xxxx 140 000	PER DIEM	0	0	0	0	0	0	0	0.00%
	Salary/Wages/Per Diem Subtotal	690,010	738,543	762,207	896,033	385,208	837,240	889,817	(0.69%)
xxxx 151 000	MEDICAL INSURANCE	170,612	197,278	211,567	231,638	104,348	199,607	257,634	11.22%
xxxx 152 000	DENTAL INSURANCE	8,116	9,137	8,985	10,854	4,418	16,244	11,071	2.00%
xxxx 153 000	GROUP LIFE/DISAB INS	4,617	4,658	5,045	5,804	2,409	8,032	5,926	2.10%
xxxx 131 000	FICA	49,192	62,125	55,423	65,382	27,674	63,960	64,499	(1.35%)
xxxx 132 000	WI RETIREMENT	101,453	34,214	78,113	63,825	27,412	60,198	63,805	(0.03%)
xxxx 197 000	UNEMPLOYMENT COMP	0	0	0	0	0	0	0	0.00%
	Benefit Subtotal	333,990	307,411	359,133	377,503	166,261	348,041	402,935	6.74%
xxxx 210 000	PROF SERVICE/CONTRACTED	377,361	329,850	184,378	408,137	171,255	441,311	304,173	(25.47%)
xxxx 211 000	COMPUTER LICENSE & MAINT	33,776	45,576	57,494	65,439	47,933	58,203	70,030	7.02%
xxxx 212 000	EMPLOYEE ASSISTANCE PROG	0	0	0	700	397	397	989	41.29%
xxxx 214 000	ENGINEERING	2,126	1,214	0	4,075	0	1,200	5,000	22.70%
xxxx 215 000	LEGAL COUNSEL - General	213	886	2,902	3,200	1,428	2,700	3,200	0.00%
xxxx 217 000	EQUIP RENTAL/CONTRACTED	273	247	30	0	0	0	0	0.00%
	Contracted Services Subtotal	413,749	377,774	244,804	481,551	221,013	503,811	383,392	(20.38%)
xxxx 221 000	ELECTRICITY	255,660	266,451	248,218	245,000	124,373	265,150	255,200	4.16%
xxxx 222 000	NATURAL GAS	11,979	10,038	13,217	14,150	13,001	17,620	17,150	21.20%
xxxx 223 000	SEWER/WATER/STORM	912,611	1,082,109	1,041,448	1,015,600	464,985	1,077,600	1,140,700	12.32%
xxxx 224 000	TELEPHONE	10,852	11,122	9,707	11,850	3,784	9,500	15,650	32.07%
xxxx 226 000	GARBAGE COLLECTION	0	0	0	0	0	0	0	0.00%
	Utilities Subtotal	1,191,102	1,369,719	1,312,590	1,286,600	606,143	1,369,870	1,428,700	11.04%
xxxx 234 000	SITE MAINTENANCE	26,067	30,569	18,857	30,000	2,295	20,000	30,000	0.00%
xxxx 240 000	REPAIR/MAINT SERV/OTHER	1,507	511	1,468	9,100	98	2,270	9,500	4.40%
xxxx 241 000	BUILDING REPAIR & MAINT	27,994	14,638	8,148	19,500	3,189	16,192	34,000	74.36%
xxxx 246 000	UNIFORM RENTAL	6,386	6,952	6,893	6,600	3,381	6,660	7,100	7.58%
	Subtotal	61,954	52,670	35,366	65,200	8,963	45,122	80,600	23.62%

EXPENDITURES: (cont.)

ACCOUNT NUMBER	ACCOUNT	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 YTD 06/30/26	2026 PROJ	2027 BUDGET	% Change 2026/27
xxxx 309 000	CREDIT CARD FEES	14,641	16,369	18,036	18,000	7,058	15,000	20,000	11.11%
xxxx 310 000	OFFICE SUPPLIES	1,871	3,924	5,324	6,150	1,797	5,600	6,200	0.81%
xxxx 313 000	PRINTING	1,689	1,800	3,887	1,800	1,524	1,800	2,200	22.22%
xxxx 320 000	SUBSCRIPTION & DUES	2,954	3,123	6,544	6,525	5,700	6,400	7,300	11.88%
xxxx 325 000	LEGAL & DISPLAY ADS	0	0	68	0	46	46	100	100.00%
xxxx 330 000	MILEAGE/MEALS/LODGING	144	0	140	2,300	300	300	2,300	0.00%
xxxx 331 000	GASOLINE/FUEL	0	0	0	21,000	8,616	17,000	21,000	0.00%
xxxx 335 000	TRAINING	3,069	1,456	4,180	6,100	2,954	5,561	6,950	13.93%
xxxx 340 000	OPERATING SUPPLIES	317,604	307,464	59,235	157,850	34,102	112,450	115,450	(26.86%)
xxxx 341 000	POSTAGE/SHIPPING	13,105	12,691	18,041	15,000	7,199	17,550	15,500	3.33%
xxxx 343 000	EMPLOYEE RECOGNITION	0	0	0	0	0	0	0	0.00%
xxxx 346 000	CLOTHING/UNIFORM ALLOW	1,050	1,049	1,400	1,400	465	1,400	1,400	0.00%
xxxx 348 000	CLAIMS/DAMAGES	0	0	0	0	0	0	0	0.00%
	Operating Supplies Subtotal	356,127	347,875	116,855	236,125	69,761	183,107	198,400	(15.98%)
xxxx 353 000	EQUIPMENT MAINTENANCE	117,444	31,582	18,046	92,376	16,713	23,000	50,000	(45.87%)
xxxx 355 000	VEHICLE MAINTENANCE	0	0	0	17,500	7,665	19,200	17,500	0.00%
xxxx 357 000	CUSTODIAL/MAINTENANCE SUP	0	0	0	0	0	0	0	0.00%
	Asset Maint. Supplies Subtotal	117,444	31,582	18,046	109,876	24,378	42,200	67,500	(38.57%)
xxxx 390 000	OTHER SUPPLIES & EXPENSE	0	0	0	0	0	0	0	0.00%
xxxx 391 000	PUBLIC SERVICE & EDUCATION	0	0	237	500	0	240	500	0.00%
xxxx 393 000	MEDICAL EXAMS	1,608	1,339	1,374	1,500	794	1,200	1,500	0.00%
xxxx 394 000	SALT	726,966	550,602	508,987	527,000	198,178	430,000	578,000	9.68%
xxxx 395 000	CHLORINE	12,437	11,736	11,334	13,000	5,117	11,000	13,000	0.00%
xxxx 396 000	SODIUM SILICATE	43,949	38,622	40,528	35,000	17,004	35,000	36,000	2.86%
xxxx 397 000	RISK MANAGEMENT	3,372	4,489	491	1,400	0	600	1,400	0.00%
xxxx 398 000	PERSONNEL RECRUITMENT	0	0	0	150	0	0	150	0.00%
xxxx 399 000	CONTINGENCY FUND	0	0	0	5,000	0	0	5,000	0.00%
xxxx 399 000	NON-REP WAGE ADJUSTMENTS	0	0	0	12,247	0	0	45,000	267.44%
xxxx 510 000	INSURANCE	49,002	53,312	55,919	74,500	57,722	63,500	74,500	0.00%
xxxx 540 000	DEPRECIATION/AMORTIZED EXP	787,967	818,388	872,295	0	0	870,000	0	0.00%
xxxx 541 000	DEPRECIATION - CIAC	261,301	321,301	366,670	0	0	365,000	0	0.00%
xxxx 542 000	LOSS ON RETIREMENTS	0	0	0	0	0	0	0	0.00%
xxxx 590 000	OTHER FIXED CHARGES	633,935	648,571	661,832	690,000	0	675,000	690,000	0.00%
	Subtotal	2,520,537	2,448,361	2,519,667	1,360,297	278,815	2,451,540	1,445,050	6.23%

EXPENDITURES: (cont.)

ACCOUNT NUMBER	ACCOUNT	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 YTD 06/30/26	2026 PROJ	2027 BUDGET	% Change 2026/27
xxxx 610 000	PRINCIPAL	0	0	0	1,267,988	459	0	1,390,985	9.70%
xxxx 620 000	INTEREST	377,748	607,701	742,781	770,699	259,218	770,653	715,377	(7.18%)
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	80,112	(0)	3,228	1,318,000	802,387	1,315,000	4,617,000	250.30%
xxxx 815 000	COMPUTER EQUIP/SOFTWARE	6,670	8,027	11,638	61,750	7,418	45,000	83,050	34.49%
xxxx 819 000	CAP IMPR BUILDING & LAND	0	0	0	0	0	0	0	0.00%
	Capital Investments Subtotal	464,530	615,729	757,647	3,418,437	1,069,482	2,130,653	6,806,412	99.11%
xxxx 880 000	DEBT ISSUANCE COSTS	81,600	57,655	(4,723)	(45,000)	0	0	145,000	(422.22%)
xxxx 890 000	DEBT DISCOUNT	0	0	0	0	0	0	0	0.00%
xxxx 910 000	TRANSFER TO GENERAL FUND	23,748	17,022	24,170	20,000	0	22,250	20,750	3.75%
xxxx 961 000	REALLOCATIONS	43,741	41,605	61,706	0	0	0	0	0.00%
	Debt Service/Reallocations Subtotal	149,089	116,282	81,153	(25,000)	0	22,250	165,750	(763.00%)
	TOTAL EXPENDITURES	6,298,532	6,405,945	6,207,468	8,206,622	2,830,024	7,933,834	11,868,556	44.62%
	TOTAL EXCLUDING DEPRECIATION, CAPITAL RESERVE, & DEBT SERVICE ACCTS	4,703,134	4,592,872	4,215,579	4,833,185	1,760,542	4,568,181	4,917,144	1.74%

NOTES:

1 Unrestricted & Unassigned Fund Balance (less 25% Working Capital, $1,208,464) as of 12/31/25 = $4,208,698

2 Fund Balance Restricted for Depreciation as of 12/31/25 = $410,838; est 12/31/26 = $430,000

Revenue:

3 **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; also includes rent from Sewer Utility for American Drive facility ($25k)

4 **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

5 **611-5300-465.01-00 Metered Sales:** 3% rate change and increase in residential and multi-family of 1% consumption; based on projected 2026 actuals

6 **611-5300-480.10-01 Capital Contribution-Developer/TIDs:** $40,000 for Town of Clayton Meters; $400,000 for Town of Clayton share of Winchester Rd booster station

Payroll:

7 Director of Public Works 35% UD - 32.5% Village - 32.5% Stormwater

8 Utility Superintendent 80% Water - 20% Wastewater

9 Maintenance Worker-Public Works 25% Water - 75% Wastewater

10 Village Manager 30% UD - 55% Village - 15% Stormwater

11 Human Resource Coordinator/Asst to the Village Manager 10% UD - 85% Village - 5% Stormwater

12 Finance Director 35% UD - 50% Village - 15% Stormwater

13 Finance Clerk 50% UD - 25% Village - 25% Stormwater

14 Deputy Finance Director 35% UD - 50% Village - 15% Stormwater

Payroll *(cont.)* :

15 Account Technicians 20% UD - 70% Village - 10% Stormwater
16 Billing Specialist 67% UD - 33% Stormwater
17 Seasonal Clerk 50% UD - 25% Village - 25% Stormwater
18 Director of Community Development 10% UD - 60% Village - 30% Stormwater
19 Associate Planner 5% UD - 65% Village - 30% Stormwater
20 Building Inspector 5% UD - 90% Village - 5% Stormwater
21 Building Inspection Assistant 15% UD - 73% Village - 12% Stormwater
22 Clerk 20% UD - 70% Village - 10% Stormwater
23 Deputy Clerk/Confidential Administrative Assistant 10% UD - 85% Village - 5% Stormwater
24 Director of Information Technology 20% UD - 70% Village - 10% Storm
25 GIS Coordinator 37.5% UD - 50% Village - 12.5% Stormwater (Water Allocation increased 15% to 25%)
26 PC/Network Technician 20% UD - 70% Village - 10% Storm
27 Laborers are budgeted for 1,176 hours Overtime, 168 hours Call Time, and 365 hrs Pager Pay
28 Seasonal employee at 600 hours at $15 / hour
29 Includes 1,200 hours of Utility Construction Inspection at $0.50/hr

Expenses:

30 **611-0100-800-02-23 Purchased Water: $1,135,000**
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 2027 estimate for purchased water is 170 million gals, based on trend. The 2026 budget was 150M with projected actuals of 160M; a 2025 budget of 138M and actuals of 154M; and a 2024 budget of 129M and actuals of 171M.

31 **611-0100-800-03-20 Subscription & Dues: $3,500**
Annual DNR permit

32 **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

33 **611-0100-814-02-10 Prof Service/Contracted: $78,000**
Cleaning treatment of up to 2 wells - $72,000; Annual well inspection - $6,000

34 **611-0200-820-02-21 Electricity: $250,000**
WE Energies and Menasha Utilities at water plants

35 **611-0200-820-02-22 Natural Gas: $150**
Standby engine at Well No. 5 (University Dr Pump House)

36 **611-0200-820-02-24 Telephone/Alarm Systems: $800**
SCADA System Line and Alarm Dialer

37 **611-0200-831-02-41 Building Repair and Maintenance: $1,000**
Pump House for Well No. 5 and Pump House for Well No. 4

38 **611-0200-833-02-10 Prof Service/Contracted: $5,000**
Wells and Distribution Pumps - troubleshoot pump problems

39 **611-0200-833-03-53 Equipment Maintenance: $25,000**
Wells and distribution pump repairs and piping, chemical feed sensors, emergency shut offs, and salt removal

40 **611-0300-840-02-10 Professional Services: $10,700**
SCADA maintenance - $700, water sample testing (SDWA, UCMR5) - $10,000

41 **611-0300-840-02-22 Natural Gas: $17,000**
For heating (3) water plants, shop and running standby power

Expenses *(cont.)* :

42 **611-0300-840-02-23 Water/Sewer/Storm: $5,700**
Stormwater Utility Charges

43 **611-0300-840-02-24 Telephone: $950**
Water plants

44 **611-0300-840-02-46 Uniform Rental: $600**
Plant Foreman

45 **611-0300-840-03-35 Training: $850**
Plant Operations - Electrical, PLC Equipment, Operator and Certifications

46 **611-0300-840-03-40 Operating Supplies: $4,000**
For running (3) water plants

47 **611-0300-840-03-46 Uniform Allowance: $200**
Plant Foreman

48 **611-0300-840-03-94 Salt: $578,000**
Used in water treatment for regenerating water softeners at 3 plants - 3,400 tons @ $170/ton.

49 **611-0300-840-03-96 Sodium Silicate: $36,000**
Used primarily for corrosion control and to inhibit pipe metal leaching; increase based on recent expenses

50 **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.

51 **611-0300-851-02-41 Building Maintenance: $7,000**
Maintenance services for the treatment plants, shop, office and the equipment within - electrical, HVAC, doors, roof, garage doors etc.

52 **611-0300-851-03-40 Operating Supplies: $700**
Supplies for reservoirs

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

54 **611-0300-853-02-10 Prof Service/Contracted: $3,000**
Electrical repairs, pipe welding and SCADA

55 **611-0300-853-03-40 Operating Supplies: $15,000**
Zeolite resin for water softeners, equipment cleaning supplies and painting supplies
No replacement scheduled in 2027 (plant #3 in '23, plants #2 & #4 in '24); Plant 3 will be done in 2028

56 **611-0300-853-03-53 Equipment Maintenance: $17,500**
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

57 **611-0400-861-02-21 Electricity: $5,200**
For 3 towers, increased based on current and projected usage

58 **611-0400-861-03-40 Operating Supplies: $400**
Sump pumps, paint, misc supplies

59 **611-0400-861-03-53 Equipment Maintenance: $500**
Valve pits, SCADA panel

60 **611-0400-865-02-10 Prof Service/Contracted: $47,000**
Utility Locates (Laser and Diggers Hotline)

61 **611-0400-865-02-14 General Engineering: $5,000**
GIS maintenance, map books, water system - $2,000; Engineering for misc water issues, Public Works, and general capital project meetings - $3,000

62 **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

Expenses *(cont.)* :

63 **611-0400-865-02-46 Uniform Rental: $6,500**
Contracted uniform rentals for 6 employees (5 Maintenance Workers and Distribution Foreman)

64 **611-0400-865-03-30 Mileage/Meals/Lodging: $700**
For the trainings in -865-03-35 account; 7 workers at $100 per person

65 **611-0400-865-03-35 Training: $2,000**
Confined Space, WRWA Outdoor Expo, Trenching & Excavating Safety and Continuing Education Credits

66 **611-0400-865-03-40 Operating Supplies: $7,500**
Shop supplies, tools, de-watering pumps, small generators and misc supplies for service trucks - base $7,500

67 **611-0400-865-03-46 Uniform Allowance: $1,200**
6 employees (5 Maintenance Workers and Distribution Foreman) at $200 per person

68 **611-0400-865-03-53 Equipment Maintenance: $3,500**
Loader backhoe, pumps, generators

69 **611-0400-872-02-10 Prof Service/Contracted: $12,500**
Base amount for maintenance of (3) water towers - $12,000; SCADA Maintenance - $500

70 **611-0400-872-02-40 Repair/Maint Serve/Other: $7,500**
Dehumidifiers, SCADA Equipment, Painting & Supplies

71 **611-0400-873-02-10 Prof Service/Contracted: $55,000**
Excavating & repairs of water mains; hauling and dumping previous spoils from Municipal Complex ($5,000)

72 **611-0400-873-02-34 Site Maintenance: $30,000**
Restoration of excavation sites

73 **611-0400-873-03-40 Operating Supplies: $48,000**
Parts, supplies, and special tools for water main and valve repairs (including street resurfacing program needed repairs), base amount - $48,000

74 **611-0400-874-02-10 Prof Service/Contracted: $18,600**
Excavating and repair of water services

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

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: $7,000**
Parts, supplies, and special tools for repair and maintenance of hydrants; base amount - $7,000

78 **611-0500-902-02-11 Computer License and Maint: $23,156**
Badger Meter and Beacon encoder meter reading connection fees, increase for implementation of SCADA software

79 **611-0500-903-02-10 Professional Services Contracted: $21,000**
$1,000 for Accounting & IT Services and $20,000 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.
Use of fund balance: purchase and installation of timekeeping system (water portion)

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

Expenses *(cont.)* :

82 **611-0500-920-02-41 Building Repair/Maintenance: $26,000**
General repair and maintenance at Utility Office - $10,000; Inspection of furnace/heater/boilers - $2,500; Generator annual inspection - $3,500
$10,000 available for office remodel / rehabilitation review/study/consulting fee (rollover: offset with fund balance)

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: $83,050**
$10,000 base amount, plus percentage of annual computer equipment replacement needs, see General Fund-IT budget for detail of shared equipment including SAN and Host Servers and Backup SAN and Host Servers, plus $4,775 for 10% of the Assembly Room Speaker and Microphone Update Project

611-0500-930-03-35 Training: $2,500
CDL training

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

86 **611-0500-930.08-01 - Capital Reserve: $4,617,000**
$ 175,000^ - Water Meters (annual replacement program and continue transitioning from to AMI system)
$ 40,000## - installing new meters in Clayton, as necessary per agreement
$ 62,000^ - Mag meter replacements at Plant #4
$ 10,000^ - Mag meter replacements at Plant #3

Infrastructure Projects:
$ 2,400,000* - Backup Appleton water connection
$ 700,000* - Tower No. 3 (Haase Street) Repaint inside and outside and install new mixer
$ 500,000 - Winchster Rd Booster Station ($500,000 total, 80% Clayton##, 20% Village*)
$ 430,000** - E. Shady Lane Watermain (Olde Buggy Dr to 780' east)
$ 125,000** - Earl Street water services
$ 100,000** - Irish Rd Water Main Adjustments (part of Culvert Replacement project)
$ 90,000^ - Security and electronic lock installation at Water Utility facilities
$ 50,000** - Margeo Neighborhood Utilities Final Paving (Cost share w/ Sewer and Stormwater)
$ 25,000** - Utility Office Sidewalk Repaving

* Borrowing
** Prior Year Borrowing
~ Operations
^ Savings / Fund Balance
# Depreciation
Contribution from Town of Clayton

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: $20,000**
Repairs and maintenance

DETAIL OF EXPENDITURES - Water

EXPENDITURES:

ACCOUNT NUMBER	OBJECT	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 YTD 06/30/26	2026 PROJ	2027 BUDGET	% Change 2026/27
SOURCE OF SUPPLY									
OPERATIONS									
611-0100-800.**01-20**	HOURLY/NON-REP		0	0					0.00%
611-0100-800.**01-21**	HOURLY OVERTIME/NON-REP		0	0					0.00%
611-0100-800.**01-31**	FICA		0	0					0.00%
611-0100-800.**01-32**	WI RETIREMENT		0	0					0.00%
611-0100-800.**01-51**	MEDICAL INSURANCE		0	0					0.00%
611-0100-800.**01-52**	DENTAL INSURANCE		0	0					0.00%
611-0100-800.**01-53**	GROUP LIFE/DISAB INS		0	0					0.00%
611-0100-800.**02-23**	SEWER & WATER	907,814	1,077,040	1,035,913	1,010,000	462,183	1,072,000	1,135,000	12.38%
611-0100-800.**03-20**	SUBSCRIPTION & DUES			3,278	3,500	2,972	2,972	3,500	0.00%
611-0100-800.**03-40**	OPERATING SUPPLIES	516	521	531	600	126	400	600	0.00%
611-0100-800.**03-97**	RISK MANAGEMENT	2,792	3,308	0	0				0.00%
	Subtotal:	911,122	1,080,869	1,039,722	1,014,100	465,281	1,075,372	1,139,100	12.33%
MAINTENANCE OF WELLS									
611-0100-814.**01-20**	HOURLY/NON-REPRESENTED	584	789	480	306	211	501	304	(0.65%)
611-0100-814.**01-21**	HOURLY OVERTIME/NON-REPR	1,053	760	0	709	494	1,168	683	(3.67%)
611-0100-814.**01-31**	FICA	0	0	0	0	49	38		0.00%
611-0100-814.**01-32**	WI RETIREMENT	0	0	0	0	50	36		0.00%
611-0100-814.**01-51**	MEDICAL INSURANCE	0	0	0	0	197	792		0.00%
611-0100-814.**01-52**	DENTAL INSURANCE	0	0	0	0	9	38		0.00%
611-0100-814.**01-53**	GROUP LIFE/DISAB INS	0	0	0	0	1	2		0.00%
611-0100-814.**02-10**	PROF SERVICE/CONTRACTED	234,990	33,275	56,808	160,000	97,804	170,000	78,000	(51.25%)
611-0100-814.**03-40**	OPERATING SUPPLIES	0	0	0					0.00%
611-0100-814.**09-61**	REALLOCATIONS	168	133	51					0.00%
	Subtotal:	236,795	34,957	57,339	161,015	98,815	172,575	78,987	(50.94%)
MAINTENANCE OF SUPPLY MAINS									
611-0100-816.**01-20**	HOURLY/NON-REPRESENTED	0	0	0					0.00%
611-0100-816.**01-21**	HOURLY OVERTIME/NON-REPR	0	0	0					0.00%
611-0100-816.**01-31**	FICA	0	0	0					0.00%
611-0100-816.**01-32**	WI RETIREMENT	0	0	0					0.00%
611-0100-816.**01-51**	MEDICAL INSURANCE	0	0	0					0.00%
611-0100-816.**01-52**	DENTAL INSURANCE	0	0	0					0.00%
611-0100-816.**01-53**	GROUP LIFE/DISAB INS	0	0	0					0.00%
611-0100-816.**03-40**	OPERATING SUPPLIES	0	0	0					0.00%
611-0100-816.**03-53**	EQUIPMENT MAINTENANCE			8,385	0	0			0.00%
611-0100-816.**09-61**	REALLOCATIONS	0	0	0					0.00%
	Subtotal:	0	0	8,385	0	0	0	0	0.00%
	TOTAL SOURCE OF SUPPLY	***1,147,917***	***1,115,826***	***1,105,446***	***1,175,115***	***564,096***	***1,247,947***	***1,218,087***	***3.66%***

EXPENDITURES: (cont.)

ACCOUNT NUMBER	OBJECT	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 YTD 06/30/26	2026 PROJ	2027 BUDGET	% Change 2026/27
PUMPING									
PUMPING OPERATIONS									
611-0200-820.**01-20**	HOURLY/NON-REPRESENTED	45,254	53,072	58,636	54,748	19,965	43,999	54,340	(0.75%)
611-0200-820.**01-21**	HOURLY OVERTIME/NON-REPR	9,703	11,603	12,149	16,369	6,063	13,321	15,772	(3.65%)
611-0200-820.**01-31**	FICA	0	0	0	0	1,839	4,385		0.00%
611-0200-820.**01-32**	WI RETIREMENT	0	0	0	0	1,855	4,127		0.00%
611-0200-820.**01-51**	MEDICAL INSURANCE	0	0	0	0	6,980	14,076		0.00%
611-0200-820.**01-52**	DENTAL INSURANCE	0	0	0	0	313	1,259		0.00%
611-0200-820.**01-53**	GROUP LIFE/DISAB INS	0	0	0	0	128	255		0.00%
611-0200-820.**02-21**	ELECTRICITY	250,952	262,381	243,189	240,000	121,521	260,000	250,000	4.17%
611-0200-820.**02-22**	NATURAL GAS	120	121	121	150	37	120	150	0.00%
611-0200-820.**02-24**	TELEPHONE / ALARM SYSTEMS	768	441	0	800	0	0	800	0.00%
611-0200-820.**03-40**	OPERATING SUPPLIES	0	0	0					0.00%
611-0200-820.**09-61**	REALLOCATIONS	5,651	5,564	7,575					0.00%
	Subtotal:	312,448	333,182	321,670	312,067	158,701	341,542	321,062	2.88%
MAINTENANCE OF PUMPING STRUCTURES AND IMPROVEMENTS									
611-0200-831.**01-20**	HOURLY/NON-REPRESENTED	169	0	0	102			101	(0.98%)
611-0200-831.**01-21**	HOURLY OVERTIME/NON-REPR	0	0	0	47			45	(4.26%)
611-0200-831.**01-31**	FICA	0	0	0					0.00%
611-0200-831.**01-32**	WI RETIREMENT	0	0	0					0.00%
611-0200-831.**01-51**	MEDICAL INSURANCE	0	0	0					0.00%
611-0200-831.**01-52**	DENTAL INSURANCE	0	0	0					0.00%
611-0200-831.**01-53**	GROUP LIFE/DISAB INS	0	0	0					0.00%
611-0200-831.**02-10**	PROF SERVICE/CONTRACTED	0	0	0	0				0.00%
611-0200-831.**02-41**	BUILDING REPAIR & MAINT	740	1,185	1,010	1,000	488	992	1,000	0.00%
611-0200-831.**03-40**	OPERATING SUPPLIES	0	0	0	0				0.00%
611-0200-831.**09-61**	REALLOCATIONS	17	0	0					0.00%
	Subtotal:	926	1,185	1,010	1,149	488	992	1,146	(0.26%)
MAINTENANCE OF PUMPING EQUIPMENT									
611-0200-833.**01-20**	HOURLY/NON-REPRESENTED	908	703	500	1,430	284	671	1,419	(0.77%)
611-0200-833.**01-21**	HOURLY OVERTIME/NON-REPR	156	855	700	428	426	1,007	412	(3.74%)
611-0200-833.**01-31**	FICA	0	0	0	0	51	128		0.00%
611-0200-833.**01-32**	WI RETIREMENT	0	0	0	0	50	121		0.00%
611-0200-833.**01-51**	MEDICAL INSURANCE	0	0	0	0	92	186		0.00%
611-0200-833.**01-52**	DENTAL INSURANCE	0	0	0	0	4	18		0.00%
611-0200-833.**01-53**	GROUP LIFE/DISAB INS	0	0	0					0.00%
611-0200-833.**02-10**	PROF SERVICE/CONTRACTED	3,336	1,971	0	5,000	0	0	5,000	0.00%
611-0200-833.**02-14**	GENERAL ENGINEERING	0	0	0					0.00%
611-0200-833.**03-53**	EQUIPMENT MAINTENANCE	895	929	6,308	40,688	10,848	12,500	25,000	(38.56%)
611-0200-833.**09-61**	REALLOCATIONS	109	134	128					0.00%
	Subtotal:	5,404	4,592	7,636	47,546	11,755	14,631	31,831	(33.05%)
	TOTAL PUMPING	***318,778***	***338,959***	***330,316***	***360,762***	***170,944***	***357,165***	***354,039***	***(1.86%)***

EXPENDITURES: (cont.)

ACCOUNT NUMBER	OBJECT	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 YTD 06/30/26	2026 PROJ	2027 BUDGET	% Change 2026/27
MAINTENANCE OF TREATMENT STRUCTURES & IMPROVEMENTS									
TREATMENT									
TREATMENT OPERATIONS									
611-0300-840.**01-20**	HOURLY/NON-REPRESENTED	45,760	50,957	55,376	55,003	20,813	46,003	54,593	(0.75%)
611-0300-840.**01-21**	HOURLY OVERTIME/NON-REPR	11,530	10,666	10,486	16,380	5,299	11,646	15,783	(3.64%)
611-0300-840.**01-31**	FICA	0	0	0	0	1,858	4,410		0.00%
611-0300-840.**01-32**	WI RETIREMENT	0	0	0	0	1,854	4,151		0.00%
611-0300-840.**01-51**	MEDICAL INSURANCE	0	0	0	0	6,774	13,662		0.00%
611-0300-840.**01-52**	DENTAL INSURANCE	0	0	0	0	300	1,205		0.00%
611-0300-840.**01-53**	GROUP LIFE/DISAB INS	0	0	0	0	131	261		0.00%
611-0300-840.**02-10**	PROF SERVICE/CONTRACTED	38,245	17,529	6,065	30,000	11,137	24,500	10,700	(64.33%)
611-0300-840.**02-21**	ELECTRICITY	0	0	0	0				0.00%
611-0300-840.**02-22**	NATURAL GAS	11,859	9,917	13,096	14,000	12,964	17,500	17,000	21.43%
611-0300-840.**02-23**	WATER/SEWER/STORM	4,797	5,069	5,535	5,600	2,802	5,600	5,700	1.79%
611-0300-840.**02-24**	TELEPHONE	927	543	0	950	0	0	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	1,220	1,503	1,189	600	122	260	600	0.00%
611-0300-840.**03-20**	SUBSCRIPTION & DUES	0	0	0	0		0	0	0.00%
611-0300-840.**03-35**	TRAINING	180	76	45	850	411	411	850	0.00%
611-0300-840.**03-40**	OPERATING SUPPLIES	4,121	3,790	3,299	4,000	1,020	3,800	4,000	0.00%
611-0300-840.**03-46**	UNIFORM ALLOWANCE	0	150	200	200	0	200	200	0.00%
611-0300-840.**03-94**	SALT	726,966	550,602	508,987	527,000	198,178	430,000	578,000	9.68%
611-0300-840.**03-95**	CHLORINE	12,437	11,736	11,334	13,000	5,117	11,000	13,000	0.00%
611-0300-840.**03-96**	SODIUM SILICATE	43,949	38,622	40,528	35,000	17,004	35,000	36,000	2.86%
611-0300-840.**08-19**	CAP IMPR BUILDING & LAND	0	0	0					0.00%
611-0300-840.**09-61**	REALLOCATIONS	5,890	5,302	7,048					0.00%
	Subtotal:	907,881	706,462	663,188	702,583	285,784	609,609	737,376	4.95%
MAINTENANCE OF TREATMENT STRUCTURES & IMPROVEMENTS									
611-0300-851.**01-20**	HOURLY/NON-REPRESENTED	10,173	6,817	7,830	10,469	1,903	4,500	10,391	(0.75%)
611-0300-851.**01-21**	HOURLY OVERTIME/NON-REPR	1,597	1,511	2,076	1,963	1,124	2,657	1,891	(3.67%)
611-0300-851.**01-31**	FICA	0	0	0	0	214	548		0.00%
611-0300-851.**01-32**	WI RETIREMENT	0	0	0	0	216	515		0.00%
611-0300-851.**01-51**	MEDICAL INSURANCE	0	0	0	0	871	1,756		0.00%
611-0300-851.**01-52**	DENTAL INSURANCE	0	0	0	0	38	154		0.00%
611-0300-851.**01-53**	GROUP LIFE/DISAB INS	0	0	0	0	11	21		0.00%
611-0300-851.**02-10**	PROF SERVICE/CONTRACTED	1,165	2,003	956	1,500	492	1,200	1,500	0.00%
611-0300-851.**02-41**	BUILDING REPAIR & MAINT	13,612	5,324	4,589	6,000	2,689	4,200	7,000	16.67%
611-0300-851.**03-40**	OPERATING SUPPLIES	0	159	106	700	0	150	700	0.00%
611-0300-851.**03-53**	EQUIPMENT MAINTENANCE	3,657	4,829	0	3,500	998	1,500	3,500	0.00%
611-0300-851.**09-61**	REALLOCATIONS	1,210	717	1,060					0.00%
	Subtotal:	31,414	21,360	16,617	24,132	8,556	17,201	24,982	3.52%

EXPENDITURES: (cont.)

ACCOUNT NUMBER	OBJECT	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 YTD 06/30/26	2026 PROJ	2027 BUDGET	% Change 2026/27
MAINTENANCE OF TREATMENT EQUIPMENT									
611-0300-853.**01-20**	HOURLY/NON-REPRESENTED	3,607	4,179	1,644	3,473	157	371	3,447	(0.75%)
611-0300-853.**01-21**	HOURLY OVERTIME/NON-REPR	3,088	6,186	3,849	6,058	1,385	3,274	5,837	(3.65%)
611-0300-853.**01-31**	FICA	0	0	0	0	109	279		0.00%
611-0300-853.**01-32**	WI RETIREMENT	0	0	0	0	111	262		0.00%
611-0300-853.**01-51**	MEDICAL INSURANCE	0	0	0	0	465	938		0.00%
611-0300-853.**01-52**	DENTAL INSURANCE	0	0	0	0	22	89		0.00%
611-0300-853.**01-53**	GROUP LIFE/DISAB INS	0	0	0	0	1	2		0.00%
611-0300-853.**02-10**	PROF SERVICE/CONTRACTED	4,624	0	2,724	3,000	0	1,000	3,000	0.00%
611-0300-853.**02-14**	GENERAL ENGINEERING	0	0	0	0				0.00%
611-0300-853.**03-40**	OPERATING SUPPLIES	177,382	195,034	0	15,000	0	1,000	15,000	0.00%
611-0300-853.**03-53**	EQUIPMENT MAINTENANCE	108,984	24,351	3,098	44,188	4,867	8,500	17,500	(60.40%)
611-0300-853.**09-61**	REALLOCATIONS	688	892	588					0.00%
	Subtotal:	298,373	230,641	11,903	71,719	7,117	15,715	44,784	(37.56%)
	TOTAL TREATMENT	***1,237,668***	***958,463***	***691,708***	***798,434***	***301,457***	***642,525***	***807,142***	***1.09%***
TRANSMISSION & DISTRIBUTION EXPENSE									
T & D OPERATIONS / STORAGE FACILITIES									
611-0400-861.**01-20**	HOURLY/NON-REPRESENTED	0	260	0					0.00%
611-0400-861.**01-21**	HOURLY OVERTIME/NON-REPR	0	0	0					0.00%
611-0400-861.**01-31**	FICA	0	0	0					0.00%
611-0400-861.**01-32**	WI RETIREMENT	0	0	0					0.00%
611-0400-861.**01-51**	MEDICAL INSURANCE	0	0	0					0.00%
611-0400-861.**01-52**	DENTAL INSURANCE	0	0	0					0.00%
611-0400-861.**01-53**	GROUP LIFE/DISAB INS	0	0	0					0.00%
611-0400-861.**02-10**	PROF SERVICE/CONTRACTED	0	0	0					0.00%
611-0400-861.**02-21**	ELECTRICITY	4,708	4,070	5,029	5,000	2,852	5,150	5,200	4.00%
611-0400-861.**03-40**	OPERATING SUPPLIES	99	215	0	400	0	100	400	0.00%
611-0400-861.**03-53**	EQUIPMENT MAINTENANCE	1,062	0	0	500	0	0	500	0.00%
611-0400-861.**09-61**	REALLOCATIONS	0	22	0					0.00%
	Subtotal:	5,869	4,568	5,029	5,900	2,852	5,250	6,100	3.39%

EXPENDITURES: (cont.)

ACCOUNT NUMBER	OBJECT	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 YTD 06/30/26	2026 PROJ	2027 BUDGET	% Change 2026/27
T & D OPERATIONS / LINES EXPENSE									
611-0400-862.**01-20**	HOURLY/NON-REPRESENTED	108,711	54,314	77,222	129,157	22,134	46,462	128,195	(0.74%)
611-0400-862.**01-21**	HOURLY OVERTIME/NON-REPR	726	900	557	1,910	254	279	1,840	(3.66%)
611-0400-862.**01-22**	HOURLY NON-REP P.T.	0	0	0					0.00%
611-0400-862.**01-31**	FICA	0	0	0	0	1,610	3,576		0.00%
611-0400-862.**01-32**	WI RETIREMENT	0	0	0	0	1,618	3,365		0.00%
611-0400-862.**01-51**	MEDICAL INSURANCE	0	(457)	0	0	6,413	12,934		0.00%
611-0400-862.**01-52**	DENTAL INSURANCE	0	457	0	0	178	715		0.00%
611-0400-862.**01-53**	GROUP LIFE/DISAB INS	0	0	0	0	145	290		0.00%
611-0400-862.**01-97**	UNEMPLOYMENT COMP	0	0	0					0.00%
611-0400-862.**02-10**	PROF SERVICE/CONTRACTED	0	0	0					0.00%
611-0400-862.**03-40**	OPERATING SUPPLIES	0	0	0					0.00%
611-0400-862.**09-61**	REALLOCATIONS	11,752	4,750	8,323		0			0.00%
	Subtotal:	121,189	59,964	86,102	131,067	32,352	67,621	130,035	(0.79%)
T & D OPERATIONS / METER EXPENSE									
611-0400-863.**01-20**	HOURLY/NON-REPRESENTED	36,334	29,540	47,774	50,713	33,595	78,284	50,335	(0.75%)
611-0400-863.**01-21**	HOURLY OVERTIME/NON-REPR	586	136	232	627	504	1,191	604	(3.67%)
611-0400-863.**01-22**	HOURLY NON-REP P.T.	0	(68)	0					0.00%
611-0400-863.**01-31**	FICA	0	0	0	0	2,399	6,080		0.00%
611-0400-863.**01-32**	WI RETIREMENT	0	0	0	0	2,444	5,722		0.00%
611-0400-863.**01-51**	MEDICAL INSURANCE	0	0	0	0	11,874	23,947		0.00%
611-0400-863.**01-52**	DENTAL INSURANCE	0	0	0	0	458	1,839		0.00%
611-0400-863.**01-53**	GROUP LIFE/DISAB INS	0	0	0	0	244	487		0.00%
611-0400-863.**02-10**	PROF SERVICE/CONTRACTED	0	0	0					0.00%
611-0400-863.**02-24**	TELEPHONE	0	0	0					0.00%
611-0400-863.**03-40**	OPERATING SUPPLIES	0	0	0					0.00%
611-0400-863.**03-48**	CLAIMS/DAMAGES	0	0	0					0.00%
611-0400-863.**09-61**	REALLOCATIONS	(1,959)	2,072	8,222					0.00%
	Subtotal:	34,961	31,680	56,228	51,340	51,518	117,550	50,939	(0.78%)
T & D OPERATIONS / CUSTOMER INSTALLATIONS									
611-0400-864.**01-20**	HOURLY/NON-REPRESENTED	0	0	0					0.00%
611-0400-864.**01-21**	HOURLY OVERTIME/NON-REPR	0	0	0					0.00%
611-0400-864.**01-31**	FICA	0	0	0					0.00%
611-0400-864.**01-32**	WI RETIREMENT	0	0	0					0.00%
611-0400-864.**01-51**	MEDICAL INSURANCE	0	0	0					0.00%
611-0400-864.**01-52**	DENTAL INSURANCE	0	0	0					0.00%
611-0400-864.**01-53**	GROUP LIFE/DISAB INS	0	0	0					0.00%
611-0400-864.**03-40**	OPERATING SUPPLIES	0	0	0					0.00%
611-0400-864.**09-61**	REALLOCATIONS	0	0	0					0.00%
	Subtotal:	0	0	0	0	0	0	0	0.00%

EXPENDITURES: (cont.)

ACCOUNT NUMBER	OBJECT	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 YTD 06/30/26	2026 PROJ	2027 BUDGET	% Change 2026/27
MISCELLANEOUS T & D EXPENSE									
611-0400-865.**01-20**	HOURLY/NON-REPRESENTED	26,085	29,082	23,058	22,981	7,334	13,057	22,811	(0.74%)
611-0400-865.**01-21**	HOURLY OVERTIME/NON-REPR	1,152	395	148	1,014	153	362	977	(3.65%)
611-0400-865.**01-22**	HOURLY NON-REP P.T.	0	0	0					0.00%
611-0400-865.**01-31**	FICA	0	0	0	0	550	1,027		0.00%
611-0400-865.**01-32**	WI RETIREMENT	0	0	0	0	547	966		0.00%
611-0400-865.**01-51**	MEDICAL INSURANCE	0	0	0	0	2,145	23,947		0.00%
611-0400-865.**01-52**	DENTAL INSURANCE	0	0	0	0	66	1,839		0.00%
611-0400-865.**01-53**	GROUP LIFE/DISAB INS	0	0	0	0	36	487		0.00%
611-0400-865.**02-10**	PROF SERVICE/CONTRACTED	8,326	37,113	34,235	47,000	14,721	38,000	47,000	0.00%
611-0400-865.**02-14**	GENERAL ENGINEERING	2,126	1,094	0	4,075	0	1,200	5,000	22.70%
611-0400-865.**02-21**	ELECTRICITY	0	0	0	0				0.00%
611-0400-865.**02-22**	NATURAL GAS	0	0	0	0				0.00%
611-0400-865.**02-24**	TELEPHONE	6,185	7,368	7,033	7,000	2,789	6,700	7,000	0.00%
611-0400-865.**02-26**	GARBAGE COLLECTION	0	0	0	0				0.00%
611-0400-865.**02-46**	UNIFORM RENTAL	5,166	5,449	5,704	6,000	3,259	6,400	6,500	8.33%
611-0400-865.**03-30**	MILEAGE/MEALS/LODGING	129	0	140	700	300	300	700	0.00%
611-0400-865.**03-35**	TRAINING	2,081	710	720	1,500	1,572	1,800	2,000	33.33%
611-0400-865.**03-40**	OPERATING SUPPLIES	10,871	6,336	8,534	17,500	12,079	15,000	7,500	(57.14%)
611-0400-865.**03-46**	UNIFORM ALLOWANCE	1,050	899	1,200	1,200	465	1,200	1,200	0.00%
611-0400-865.**03-53**	EQUIPMENT MAINTENANCE	2,846	1,474	255	3,500	0	500	3,500	0.00%
611-0400-865.**03-55**	VEHICLE MAINTENANCE	0	0	0					0.00%
611-0400-865.**03-93**	MEDICAL EXAMS	0	0	0					0.00%
611-0400-865.**09-61**	REALLOCATIONS	2,301	2,536	2,483					0.00%
	Subtotal:	68,318	92,456	83,510	112,470	46,016	112,785	104,188	(7.36%)
T & D MAINTENANCE OF STRUCTURES & IMPROVEMENTS									
611-0400-871.**01-20**	HOURLY/NON-REPRESENTED	0	0	0					0.00%
611-0400-871.**01-21**	HOURLY OVERTIME/NON-REPR	0	0	0					0.00%
611-0400-871.**01-31**	FICA	0	0	0					0.00%
611-0400-871.**01-32**	WI RETIREMENT	0	0	0					0.00%
611-0400-871.**01-51**	MEDICAL INSURANCE	0	0	0					0.00%
611-0400-871.**01-52**	DENTAL INSURANCE	0	0	0					0.00%
611-0400-871.**01-53**	GROUP LIFE/DISAB INS	0	0	0					0.00%
611-0400-871.**09-61**	REALLOCATIONS	0	0	0					0.00%
	Subtotal:	0	0	0	0	0	0	0	0.00%

EXPENDITURES: (cont.)

ACCOUNT NUMBER	OBJECT	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 YTD 06/30/26	2026 PROJ	2027 BUDGET	% Change 2026/27
T & D MAINTENANCE OF RESERVOIRS & TANKS									
611-0400-872.**01-20**	HOURLY/NON-REPRESENTED	4,877	4,762	4,988	5,771	1,847	4,179	5,728	(0.75%)
611-0400-872.**01-21**	HOURLY OVERTIME/NON-REPR	1,040	1,418	924	902	0	0	869	(3.66%)
611-0400-872.**01-22**	HOURLY NON-REP P.T.	0	0	0					0.00%
611-0400-872.**01-31**	FICA	0	0	0	0	131	320		0.00%
611-0400-872.**01-32**	WI RETIREMENT	0	0	0	0	131	301		0.00%
611-0400-872.**01-51**	MEDICAL INSURANCE	0	0	0	0	462	932		0.00%
611-0400-872.**01-52**	DENTAL INSURANCE	0	0	0	0	22	89		0.00%
611-0400-872.**01-53**	GROUP LIFE/DISAB INS	0	0	0	0	13	26		0.00%
611-0400-872.**02-10**	PROF SERVICE/CONTRACTED	28,700	1,680	0	17,500	0	67,000	12,500	(28.57%)
611-0400-872.**02-14**	GENERAL ENGINEERING	0	0	0					0.00%
611-0400-872.**02-40**	REPAIR/MAINT SERV/OTHER	0	0	231	7,500	0	500	7,500	0.00%
611-0400-872.**09-61**	REALLOCATIONS	608	532	633					0.00%
	Subtotal:	35,225	8,392	6,776	31,673	2,606	73,347	26,597	(16.03%)
MAINTENANCE OF MAINS									
611-0400-873.**01-20**	HOURLY/NON-REPRESENTED	33,778	73,154	44,942	42,082	13,951	30,574	41,769	(0.74%)
611-0400-873.**01-21**	HOURLY OVERTIME/NON-REPR	1,709	8,047	8,613	9,356	2,918	6,656	9,015	(3.64%)
611-0400-873.**01-22**	HOURLY NON-REP P.T.	0	0	0					0.00%
611-0400-873.**01-25**	OVERTIME-UNION		0	0					0.00%
611-0400-873.**01-31**	FICA	0	0	0	0	1,204	2,848		0.00%
611-0400-873.**01-32**	WI RETIREMENT	0	0	0	0	1,205	2,681		0.00%
611-0400-873.**01-51**	MEDICAL INSURANCE	0	0	0	0	3,691	7,445		0.00%
611-0400-873.**01-52**	DENTAL INSURANCE	0	0	0	0	147	588		0.00%
611-0400-873.**01-53**	GROUP LIFE/DISAB INS	0	0	0	0	113	226		0.00%
611-0400-873.**02-10**	PROF SERVICE/CONTRACTED	10,425	147,390	40,066	50,000	16,361	36,000	55,000	10.00%
611-0400-873.**02-14**	GENERAL ENGINEERING	0	0	0					0.00%
611-0400-873.**02-34**	SITE MAINTENANCE	26,067	30,569	18,857	30,000	2,295	20,000	30,000	0.00%
611-0400-873.**03-40**	OPERATING SUPPLIES	71,346	64,947	14,375	62,000	2,111	55,000	48,000	(22.58%)
611-0400-873.**09-61**	REALLOCATIONS	3,649	7,100	5,731					0.00%
	Subtotal:	146,974	331,208	132,584	193,438	43,996	162,018	183,784	(4.99%)

EXPENDITURES: (cont.)

ACCOUNT NUMBER	OBJECT	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 YTD 06/30/26	2026 PROJ	2027 BUDGET	% Change 2026/27
MAINTENANCE OF SERVICES									
611-0400-874.**01-20**	HOURLY/NON-REPRESENTED	17,041	18,258	21,817	22,063	6,582	14,014	21,898	(0.75%)
611-0400-874.**01-21**	HOURLY OVERTIME/NON-REPR	2,292	2,240	2,363	2,238	1,550	3,664	2,156	(3.66%)
611-0400-874.**01-22**	HOURLY NON-REP P.T.	0	0	0					0.00%
611-0400-874.**01-31**	FICA	0	0	0	0	573	1,352		0.00%
611-0400-874.**01-32**	WI RETIREMENT	0	0	0	0	589	1,273		0.00%
611-0400-874.**01-51**	MEDICAL INSURANCE	0	0	0	0	2,300	4,637		0.00%
611-0400-874.**01-52**	DENTAL INSURANCE	0	0	0	0	103	413		0.00%
611-0400-874.**01-53**	GROUP LIFE/DISAB INS	0	0	0	0	53	107		0.00%
611-0400-874.**02-10**	PROF SERVICE/CONTRACTED	11,132	34,500	6,761	18,600	2,201	6,000	18,600	0.00%
611-0400-874.**02-34**	SITE MAINTENANCE	0	0	0					0.00%
611-0400-874.**03-40**	OPERATING SUPPLIES	16,887	10,453	2,601	10,000	1,333	4,000	10,000	0.00%
611-0400-874.**09-61**	REALLOCATIONS	1,988	1,764	2,588					0.00%
	Subtotal:	49,340	67,214	36,130	52,901	15,284	35,460	52,654	(0.47%)
MAINTENANCE OF METERS									
611-0400-875.**01-20**	HOURLY/NON-REPRESENTED	12,688	17,200	18,084	15,832	23,091	53,737	15,714	(0.75%)
611-0400-875.**01-21**	HOURLY OVERTIME/NON-REPR	0	80	193	71	467	1,104	68	(4.23%)
611-0400-875.**01-31**	FICA	0	0	0	0	1,699	4,195		0.00%
611-0400-875.**01-32**	WI RETIREMENT	0	0	0	0	1,657	3,949		0.00%
611-0400-875.**01-51**	MEDICAL INSURANCE	0	0	0	0	4,099	8,265		0.00%
611-0400-875.**01-52**	DENTAL INSURANCE	0	0	0	0	144	575		0.00%
611-0400-875.**01-53**	GROUP LIFE/DISAB INS	0	0	0	0	135	269		0.00%
611-0400-875.**02-10**	PROF SERVICE/CONTRACTED	0	403	0	1,000	0	0	1,000	0.00%
611-0400-875.**03-40**	OPERATING SUPPLIES	5,124	9,245	6,905	20,000	10,816	13,000	20,000	0.00%
611-0400-875.**09-61**	REALLOCATIONS	(673)	1,209	3,130					0.00%
	Subtotal:	17,139	28,137	28,312	36,903	42,108	85,094	36,782	(0.33%)
MAINTENANCE OF HYDRANTS									
611-0400-876.**01-20**	HOURLY/NON-REPRESENTED	43,275	75,143	76,541	61,335	17,328	29,928	60,879	(0.74%)
611-0400-876.**01-21**	HOURLY OVERTIME/NON-REPR	541	264	462	392	41	97	378	(3.57%)
611-0400-876.**01-22**	HOURLY NON-REP P.T.	0	0	0	9,000	0		9,000	0.00%
611-0400-876.**01-31**	FICA	0	0	0	689	1,190	2,297	689	0.00%
611-0400-876.**01-32**	WI RETIREMENT	0	0	0	0	1,231	2,162		0.00%
611-0400-876.**01-51**	MEDICAL INSURANCE	0	0	0	0	6,690	13,493		0.00%
611-0400-876.**01-52**	DENTAL INSURANCE	0	0	0	0	284	1,141		0.00%
611-0400-876.**01-53**	GROUP LIFE/DISAB INS	0	0	0	0	104	207		0.00%
611-0400-876.**02-10**	PROF SERVICE/CONTRACTED	16,313	22,364	8,945	18,000	16,625	17,500	18,000	0.00%
611-0400-876.**02-34**	SITE MAINTENANCE	0	0	0	0				0.00%
611-0400-876.**03-40**	OPERATING SUPPLIES	31,258	16,626	22,884	25,400	6,597	19,500	7,000	(72.44%)
611-0400-876.**09-61**	REALLOCATIONS	4,505	6,488	8,240					0.00%
	Subtotal:	95,892	120,885	117,072	114,816	50,090	86,325	95,946	(16.43%)

EXPENDITURES: (cont.)

ACCOUNT NUMBER	OBJECT	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 YTD 06/30/26	2026 PROJ	2027 BUDGET	% Change 2026/27
MAINTENANCE OF MISCELLANEOUS PLANT									
611-0400-878.**01-20**	HOURLY/NON-REPRESENTED	0	0	0					0.00%
611-0400-878.**01-21**	HOURLY OVERTIME/NON-REPR	0	0	0					0.00%
611-0400-878.**01-31**	FICA	0	0	0					0.00%
611-0400-878.**01-32**	WI RETIREMENT	0	0	0					0.00%
611-0400-878.**01-51**	MEDICAL INSURANCE	0	0	0					0.00%
611-0400-878.**01-52**	DENTAL INSURANCE	0	0	0					0.00%
611-0400-878.**01-53**	GROUP LIFE/DISAB INS	0	0	0					0.00%
611-0400-878.**09-61**	REALLOCATIONS	0	0	0					0.00%
	Subtotal:	0	0	0	0	0	0	0	0.00%
	TOTAL T&D EXPENSE	***574,907***	***744,502***	***551,743***	***730,508***	***286,822***	***745,450***	***687,025***	***(5.95%)***
CUSTOMER ACCOUNTS & COLLECTIONS									
METER READING									
611-0500-902.**01-20**	HOURLY/NON-REPRESENTED	11,256	16,122	18,610	14,912	9,045	19,935	14,801	(0.74%)
611-0500-902.**01-21**	HOURLY OVERTIME/NON-REPR	0	24	37	11	0		11	0.00%
611-0500-902.**01-31**	FICA	0	0	0	0	645	1,525		0.00%
611-0500-902.**01-32**	WI RETIREMENT	0	0	0	0	645	1,435		0.00%
611-0500-902.**01-51**	MEDICAL INSURANCE	0	0	0	0	2,969	5,989		0.00%
611-0500-902.**01-52**	DENTAL INSURANCE	0	0	0	0	133	534		0.00%
611-0500-902.**01-53**	GROUP LIFE/DISAB INS	0	0	0	0	57	113		0.00%
611-0500-902.**02-11**	COMPUTER LICENSE & MAINT	7,143	10,797	15,020	20,345	8,191	18,950	23,156	13.82%
611-0500-902.**03-40**	OPERATING SUPPLIES	0	138	0	100	0		100	0.00%
611-0500-902.**03-53**	EQUIPMENT MAINTENANCE	0	0	0	0				0.00%
611-0500-902.**08-15**	COMPUTER EQUIP	0	0	0					0.00%
611-0500-902.**09-61**	REALLOCATIONS	(597)	1,130	3,194					0.00%
	Subtotal:	17,802	28,211	36,861	35,368	21,685	48,481	38,068	7.63%

EXPENDITURES: (cont.)

ACCOUNT NUMBER	OBJECT	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 YTD 06/30/26	2026 PROJ	2027 BUDGET	% Change 2026/27
CUSTOMER COLLECTIONS									
611-0500-903.**01-20**	HOURLY/NON-REPRESENTED	41,514	46,503	47,977	45,298	22,490	48,658	45,305	0.02%
611-0500-903.**01-21**	HOURLY OVERTIME/NON-REPR	1,433	359	692	591	186	350	614	3.89%
611-0500-903.**01-22**	HOURLY NON-REP P.T.	0	0	305	744	0		744	0.00%
611-0500-903.**01-31**	FICA	0	0	0	0	1,618	3,749		0.00%
611-0500-903.**01-32**	WI RETIREMENT	0	0	0	0	1,632	3,529		0.00%
611-0500-903.**01-51**	MEDICAL INSURANCE	0	0	0	0	7,174	8,109		0.00%
611-0500-903.**01-52**	DENTAL INSURANCE	0	0	0	0	453	1,018		0.00%
611-0500-903.**01-53**	GROUP LIFE/DISAB INS	0	0	0	0	162	324		0.00%
611-0500-903.**02-10**	PROFESSIONAL SERVICES	24	1,721	3,551	15,000	300	500	21,000	40.00%
611-0500-903.**02-11**	COMPUTER LICENSE & MAINT	8,368	9,164	9,622	10,696	11,253	11,253	10,311	(3.60%)
611-0500-903.**02-15**	LEGAL SERVICES	0	0	0					0.00%
611-0500-903.**02-40**	REPAIR/MAINT SERV/OTHER	991	39	967	1,100	0	1,400	1,500	36.36%
611-0500-903.**03-09**	CREDIT CARD FEES	14,641	16,369	18,036	18,000	7,058	15,000	20,000	11.11%
611-0500-903.**03-10**	OFFICE SUPPLIES	319	2,785	3,349	4,750	1,511	4,600	4,800	1.05%
611-0500-903.**03-13**	COPY/PRINTING CHARGES	1,689	1,800	1,392	1,800	1,524	1,800	2,200	22.22%
611-0500-903.**03-20**	SUBSCRIPTION & DUES	0	0	0					0.00%
611-0500-903.**03-30**	MILEAGE/MEALS/LODGING	0	0	0	100			100	0.00%
611-0500-903.**03-35**	TRAINING	0	0	0	100			100	0.00%
611-0500-903.**03-41**	POSTAGE/SHIPPING	9,151	9,865	10,774	12,000	4,308	11,600	12,500	4.17%
611-0500-903.**03-90**	OTHER SUPPLIES & EXPENSE	0	0	0					0.00%
611-0500-903.**08-15**	COMPUTER EQUIP	0	0	0					0.00%
611-0500-903.**09-10**	TRANSFER TO GENERAL FUND	22,769	16,171	23,469	20,000	0	21,500	20,000	0.00%
611-0500-903.**09-61**	REALLOCATION	0	0	0					0.00%
	Subtotal:	100,899	104,775	120,134	130,179	59,669	133,390	139,174	6.91%
	TOTAL CUSTOMER ACCTS & COLLEC	***118,701***	***132,986***	***156,995***	***165,547***	***81,354***	***181,871***	***177,242***	***7.06%***

EXPENDITURES: (cont.)

ACCOUNT NUMBER	OBJECT	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 YTD 06/30/26	2026 PROJ	2027 BUDGET	% Change 2026/27
ADMINISTRATIVE & GENERAL EXPENSE									
ADMINISTRATIVE EXPENSE									
611-0500-920.**01-10**	SALARIED	137,041	163,727	172,134	228,311	103,779	224,314	228,106	(0.09%)
611-0500-920.**01-20**	HOURLY/NON-REPRESENTED	45,683	33,545	35,571	42,472	16,983	36,705	42,361	(0.26%)
611-0500-920.**01-21**	HOURLY OVERTIME/NON-REPR	312	401	307	339	24	57	350	3.24%
611-0500-920.**01-22**	HOURLY NON-REP P.T.	0	0	0					0.00%
611-0500-920.**01-31**	FICA	0	0	0	0	8,764	19,972		0.00%
611-0500-920.**01-32**	WI RETIREMENT	0	0	0	0	8,374	18,797		0.00%
611-0500-920.**01-40**	PER DIEM	0	0	0					0.00%
611-0500-920.**01-51**	MEDICAL INSURANCE	0	0	0	0	27,646	31,264		0.00%
611-0500-920.**01-52**	DENTAL INSURANCE	0	0	0	0	1,290	2,905		0.00%
611-0500-920.**01-53**	GROUP LIFE/DISAB INS	0	0	0	0	771	1,827		0.00%
611-0500-920.**01-97**	UNEMPLOYMENT	0	0	0					0.00%
611-0500-920.**02-10**	PROF SERVICE/CONTRACTED	15,664	21,548	17,725	32,787	11,498	15,438	24,123	(26.43%)
611-0500-920.**02-11**	COMPUTER LICENSE & MAINT	18,265	25,615	32,852	34,398	28,489	28,000	36,563	6.29%
611-0500-920.**02-14**	GENERAL ENGINEERING	0	120	0	0				0.00%
611-0500-920.**02-15**	LEGAL COUNCIL	213	886	2,902	3,200	1,428	2,700	3,200	0.00%
611-0500-920.**02-17**	EQUIP RENTAL/CONTRACTED	273	247	30	0				0.00%
611-0500-920.**02-24**	TELEPHONE	2,972	2,769	2,674	3,100	995	2,800	6,900	122.58%
611-0500-920.**02-40**	REPAIR/MAINT SERV/OTHER	516	472	270	500	98	370	500	0.00%
611-0500-920.**02-41**	BUILDING REPAIR & MAINT	13,642	8,128	2,549	12,500	12	11,000	26,000	108.00%
611-0500-920.**03-10**	OFFICE SUPPLIES	1,552	1,139	1,975	1,400	286	1,000	1,400	0.00%
611-0500-920.**03-13**	COPY/PRINTING CHARGES	0	0	2,495	0	0			0.00%
611-0500-920.**03-20**	SUBSCRIPTIONS & DUES	2,954	3,123	3,266	3,025	2,728	3,428	3,800	25.62%
611-0500-920.**03-25**	LEGAL & DISPLAY ADS	0	0	68		46	46	100	100.00%
611-0500-920.**03-30**	MILEAGE/MEALS/LODGING	15	0	0	1,500	0	0	1,500	0.00%
611-0500-920.**03-35**	TRAINING	635	670	1,186	1,500	971	1,200	1,500	0.00%
611-0500-920.**03-41**	POSTAGE/SHIPPING	3,954	2,826	7,267	3,000	2,891	5,950	3,000	0.00%
611-0500-920.**03-57**	CUSTODIAL/MAINTENANCE SUPPLIE	0	0	0	0				0.00%
611-0500-920.**03-90**	OTHER SUPPLIES & EXPENSE	0	0	0	0				0.00%
611-0500-920.**03-93**	MEDICAL EXAMS	1,608	1,339	1,374	1,500	794	1,200	1,500	0.00%
611-0500-920.**03-99**	CONTINGENCY FUND	0	0	0	5,000			5,000	0.00%
611-0500-920.**03-99**	NON-REP WAGE ADJUSTMENTS	0	0	0	12,247			45,000	267.44%
611-0500-920.**08-15**	COMPUTER EQUIP/SOFTWARE (CAP	6,670	8,027	11,638	61,750	7,418	45,000	83,050	34.49%
611-0500-920.**09-10**	TRANSFER TO GENERAL FUND	979	851	701	0		750	750	100.00%
611-0500-920.**09-61**	REALLOCATION	0	0	0					0.00%
	Subtotal:	252,948	275,435	296,984	448,529	225,285	454,723	514,703	14.75%
INSURANCE									
611-0500-924.**05-10**	INSURANCE (PROPERTY)	14,029	16,025	19,891	24,000	16,161	19,500	24,000	0.00%
611-0500-925.**05-10**	INSURANCE (GEN LIAB., W/C, ETC)	34,973	37,287	36,028	37,500	31,655	33,000	37,500	0.00%
	Subtotal:	49,002	53,312	55,919	61,500	47,816	52,500	61,500	0.00%

EXPENDITURES: (cont.)

ACCOUNT NUMBER	OBJECT	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 YTD 06/30/26	2026 PROJ	2027 BUDGET	% Change 2026/27
EMPLOYEE BENEFITS									
611-0500-926.**01-10**	SALARIED	0	0	0					0.00%
611-0500-926.**01-20**	HOURLY/NON-REPRESENTED	0	0	(20,414)		35,408	78,007		0.00%
611-0500-926.**01-21**	HOURLY OVERTIME/NON-REPR	0	0	0					0.00%
611-0500-926.**01-31**	FICA	49,192	62,116	55,423	64,693	2,637	5,968	63,810	(1.36%)
611-0500-926.**01-32**	WI RETIREMENT	101,453	34,205	78,113	63,825	2,671	5,617	63,805	(0.03%)
611-0500-926.**01-51**	MEDICAL INSURANCE	170,612	197,690	211,567	231,638	11,634	23,460	257,634	11.22%
611-0500-926.**01-52**	DENTAL INSURANCE	8,116	8,678	8,985	10,854	396	1,590	11,071	2.00%
611-0500-926.**01-53**	GROUP LIFE/DISAB INS	4,617	4,658	5,045	5,804	252	3,024	5,926	2.10%
611-0500-926.**02-10**	PROF SERVICE/CONTRACTED	55	0	0	1,500	116	837	1,500	0.00%
611-0500-926.**02-12**	EMPLOYEE ASSISTANCE PROGRAM	0	0	0	700	397	397	989	41.29%
611-0500-926.**03-43**	EMPLOYEE RECOGNITION	0	0	0					0.00%
611-0500-926.**03-98**	PERSONNEL RECRUITMENT	0	0	0	150	0		150	0.00%
	Subtotal:	334,045	307,347	338,719	379,164	53,511	118,900	404,885	6.78%
REGULATORY COMMISSION EXPENSE									
611-0500-928.**02-10**	PROF SERVICE/CONTRACTED	4,362	8,354	6,542	7,250	0	63,336	7,250	0.00%
	Subtotal:	4,362	8,354	6,542	7,250	0	63,336	7,250	0.00%
MISCELLANEOUS & GENERAL OTHER EXPENSE									
611-0500-930.**01-20**	HOURLY/NON-REPRESENTED	28,172	14,619	23,444	20,326	6,972	15,449	20,175	(0.74%)
611-0500-930.**01-21**	HOURLY OVERTIME/NON-REPR	182	21	1,900	100	448	1,059	96	(4.00%)
611-0500-930.**01-31**	FICA	0	9	0	0	534	1,263		0.00%
611-0500-930.**01-32**	WI RETIREMENT	0	9	0	0	532	1,189		0.00%
611-0500-930.**01-51**	MEDICAL INSURANCE	0	45	0	0	1,872	3,775		0.00%
611-0500-930.**01-52**	DENTAL INSURANCE	0	2	0	0	58	235		0.00%
611-0500-930.**01-53**	GROUP LIFE/DISAB INS	0	0	0	0	52	104		0.00%
611-0500-930.**03-20**	SUBSCRIPTIONS & DUES	0	0	0					0.00%
611-0500-930.**03-30**	MILEAGE/MEALS/LODGING	0	0	0					0.00%
611-0500-930.**03-35**	TRAINING	173	0	2,229	2,150	0	2,150	2,500	16.28%
611-0500-930.**03-90**	OTHER SUPPLIES & EXPENSE	0	0	0					0.00%
611-0500-930.**03-91**	PUBLIC SERVICE & EDUCATION	0	0	237	500	0	240	500	0.00%
611-0500-930.**03-97**	RISK MANAGEMENT	580	1,181	491	1,400	0	600	1,400	0.00%
611-0500-930.**05-40**	DEPRECIATION/AMORTIZED EXP	787,967	818,004	871,740	0	0	870,000	0	0.00%
611-0500-930.**05-41**	DEPRECIATION - CIAC	261,301	321,301	366,670	0	0	365,000	0	0.00%
611-0500-930.**05-43**	DEPRECIATION - LEASED ASSETS		384	555					0.00%
611-0500-930.**06-10**	PRINCIPAL	0	0	0	1,267,988	459		1,390,985	9.70%
611-0500-930.**06-20**	INTEREST	377,748	607,701	742,781	770,699	259,218	770,653	715,377	(7.18%)
611-0500-930.**06-30**	CAPITALIZED INTEREST	0	0	0					0.00%
611-0500-930.**08-01**	CAPITAL RESERVE	80,112	(0)	3,228	1,318,000	802,387	1,315,000	4,617,000	250.30%
611-0500-930.**08-80**	DEBT COSTS	131,068	113,579	60,715	0			145,000	100.00%
611-0500-930.**09-61**	REALLOCATION	8,434	1,260	2,712					0.00%
	Subtotal:	1,675,737	1,878,116	2,076,702	3,381,163	1,072,532	3,346,717	6,893,033	103.87%

EXPENDITURES: (cont.)

ACCOUNT NUMBER	OBJECT	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 YTD 06/30/26	2026 PROJ	2027 BUDGET	% Change 2026/27
MAINTENANCE OF GENERAL PLANT									
611-0500-932.**02-10**	PROF SERVICE/CONTRACTED	0	0	0					0.00%
611-0500-932.**03-40**	OPERATING SUPPLIES	0	0	0					0.00%
611-0500-932.**03-53**	EQUIPMENT MAINTENANCE	0	0	0					0.00%
611-0500-932.**08-19**	CAP IMPR BUILDING & LAND	0	0	0					0.00%
	Subtotal:	0	0	0	0	0	0	0	0.00%
TRANSPORTATION EXPENSE									
611-0500-933.**01-20**	HOURLY/NON-REPRESENTED	0	0	0					0.00%
611-0500-933.**01-21**	HOURLY OVERTIME/NON-REPR	0	0	0					0.00%
611-0500-933.**01-31**	FICA	0	0	0					0.00%
611-0500-933.**01-32**	WI RETIREMENT	0	0	0					0.00%
611-0500-933.**01-51**	MEDICAL INSURANCE	0	0	0					0.00%
611-0500-933.**01-52**	DENTAL INSURANCE	0	0	0					0.00%
611-0500-933.**01-53**	GROUP LIFE/DISAB INS	0	0	0					0.00%
611-0500-933.**02-40**	REPAIR/MAINT SERV/OTHER		0	0					0.00%
611-0500-933.**03-30**	MILEAGE/MEALS/LODGING	0	0	0					0.00%
611-0500-933.**03-31**	GASOLINE/FUEL	0	0	0	21,000	8,616	17,000	21,000	0.00%
611-0500-933.**03-40**	OPERATING SUPPLIES	0	0	0	2,150	20	500	2,150	0.00%
611-0500-933.**03-55**	VEHICLE MAINTENANCE	0	0	0	17,500	7,665	19,200	17,500	0.00%
611-0500-933.**05-10**	INSURANCE	0	0	0	13,000	9,906	11,000	13,000	0.00%
	Subtotal:	0	0	0	53,650	26,207	47,700	53,650	0.00%
TAXES / DEPRECIATION / AMORTIZED EXPENSES									
611-0500-934.**01-31**	FICA	0	0	0					0.00%
611-0500-934.**05-90**	OTHER FIXED CHARGES	633,935	648,571	661,832	690,000	0	675,000	690,000	0.00%
611-0500-935.**05-40**	AMORTIZED EXP	0	0	0					0.00%
611-0500-935.**05-42**	LOSS ON RETIREMENTS	0	0	0					0.00%
611-0500-935.**06-90**	OTHER DEBT EXPENDITURES	0	0	0					0.00%
611-0500-935.**08-80**	DEBT ISSUANCE COSTS	(49,468)	(55,924)	(65,438)	(45,000)	0			(100.00%)
	Subtotal:	584,467	592,647	596,394	645,000	0	675,000	690,000	6.98%
	TOTAL ADMIN & GENERAL EXPENSE	***2,900,561***	***3,115,209***	***3,371,260***	***4,976,256***	***1,425,351***	***4,758,876***	***8,625,021***	***73.32%***
GRAND TOTAL WATER UTILITY EXP:		**6,298,532**	**6,405,945**	**6,207,468**	**8,206,622**	**2,830,024**	**7,933,834**	**11,868,556**	**44.62%**
TOTAL EXCLUDING DEPRECIATION, CAPITAL RESERVE, & DEBT SERVICE ACCTS		4,791,404	4,658,938	4,223,049	4,849,935	1,767,960	4,613,181	5,000,194	3.10%

WASTEWATER UTILITY

Statement of Purpose:

Fox Crossing Utilities Wastewater Department is responsible for the maintenance of 123.1 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.

2026 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)
6 Working with Town of Clayton, per our agreement, to install and operate their sewer collection system.
7 Conducted a sewer Inflow & Infiltration Study on our west side collection system. Repaired leaks throughout our system.
8 Continued to monitor wastewater flows from the Town of Clayton

2027 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.
13 Relay sewer main lines in Earl Street, George St, Carleton Ave, and Katherine St

REVENUES:

ACCOUNT NUMBER	ACCOUNT	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 YTD 06/30/26	2026 PROJ	2027 BUDGET	% Change 2026/27
	TAX LEVY		0	0					0.00%
612-5300-420.01-00	SPECIAL ASSESSMENT REVENUE	401,408	93,389	1	0	72,896	72,896	60,000	100.0%
612-5300-431.09-00	MISC FEDERAL GRANTS		0	858					0.00%
612-5300-432.09-00	MISC STATE GRANTS		0	0					0.00%
612-5300-440.03-14	PERMITS	2,460	2,370	2,580	4,000	840	2,000	4,000	0.00%
612-5300-464.04-00	INTERCEPTOR IMPACT FEE	16,380	1,860	12,870	0	1,013	28,050	0	0.00%
612-5300-464.05-01	E. SAC CONNECTION FEE	11,763	4,032	1,792	5,000	6,699	6,699	5,000	0.00%
612-5300-464.05-02	W. SAC CONNECTION FEE	97,440	11,793	117,298	20,000	7,487	7,935	20,000	0.00%
612-5300-465.01-00	MEASURED SERVICE REVENUE	4,623,649	4,778,874	4,651,176	4,825,000	1,609,881	4,723,676	4,889,000	1.33%
612-5300-465.02-00	INDUSTRIAL SURCHARGES	57,268	53,672	66,989	50,000	27,055	62,500	55,000	10.00%
612-5300-465.01-00	LATERAL REPAIR REVENUE								0.00%
612-5300-465.03-00	PENALTIES/FEES	44,966	34,005	31,779	25,000	11,210	28,869	25,000	0.00%
612-5300-469.03-00	PRIOR YEAR ADJUSTMENTS		0	0					0.00%
612-5300-480.01-00	INTEREST	665,230	648,674	530,689	102,835	168,302	380,000	105,000	2.11%
612-5300-480.01-01	CAPITALIZED INTEREST		0	0					0.00%
612-5300-480.02-01	SALE OF EQUIP & VEHICLES		6,951	5,000	0	23,500	23,500		0.00%
612-5300-480.05-01	DEFERRAL FEE (SHADY - CB)	505	294	294	470	0		350	(25.53%)
612-5300-480.05-01	DEFERRAL FEE (CB - IRISH)								0.00%
612-5300-480.09-00	MISC OPERATING REVENUE	4,856	23,202	10,369	5,000	7,841	10,482	7,500	50.00%
612-5300-480.09-05	NON-OPERATING MISC. REVENUES		0	0					0.00%
612-5300-480.10-01	DEVELOPER CONTRIBUTIONS REV.		234,412	37,856	0	0	675,350		0.0%
612-5300-480.10-03	GRANTS-OPERATIONS		24	0					0.00%
612-5300-480.10-04	GRANTS-CAPITAL		0	0					0.00%
612-5300-491.03-01	TRANSFER FROM DEBT SERV FUND		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	0	265,000				(100.0%)
612-5300-492.09-00	TRANSFER FROM FUND BALANCE		0	0	26,029			345,500	1227.4%
612-5300-492.04-00	PRIOR YEAR DEBT CARRYOVER		0	0	70,000			50,000	(28.6%)
612-5300-493.01-00	PROCEEDS FROM DEBT		0	0				1,175,000	100.0%
	TOTAL REVENUES	**5,925,925**	**5,893,554**	**5,469,551**	**5,398,334**	**1,936,724**	**6,021,957**	**6,741,350**	**24.88%**
		1,259,804	1,487,954	800,717			1,237,471		

CROSS-SECTIONAL ANALYSIS OF EXPENDITURES - Sewer

EXPENDITURES:

ACCOUNT NUMBER	ACCOUNT	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 YTD 06/30/26	2026 PROJ	2027 BUDGET	% Change 2026/27
xxxx 110 000	SALARIED	111,652	129,882	136,135	138,880	63,646	137,568	138,489	(0.28%)
xxxx 120 000	HOURLY/NON-REPRESENTED	345,804	290,496	353,501	350,238	166,506	360,605	345,053	(1.48%)
xxxx 121 000	HOURLY OVERTIME/NON-REPR	5,701	5,569	5,946	9,272	3,871	8,840	9,145	(1.37%)
xxxx 122 000	HOURLY/NON-REPR/PT	12,405	5,856	305	9,744	0	0	9,744	0.00%
	Salary/Wages/Per Diem Subtotal	475,562	431,802	495,887	508,134	234,023	507,013	502,431	(1.12%)
xxxx 131 000	FICA	33,350	34,390	35,737	37,370	16,882	38,787	36,896	(1.27%)
xxxx 132 000	WI RETIREMENT	67,426	25,390	50,662	35,721	16,420	36,505	35,289	(1.21%)
xxxx 151 000	MEDICAL INSURANCE	115,929	128,346	144,822	133,596	75,373	164,062	138,986	4.03%
xxxx 152 000	DENTAL INSURANCE	6,521	6,618	7,661	6,938	3,828	8,228	6,759	(2.58%)
xxxx 153 000	GROUP LIFE/DISAB INS	3,141	3,231	3,569	3,060	1,498	3,537	3,081	0.69%
xxxx 197 000	UNEMPLOYMENT COMP	0	0	0	0	0	0	0	0.00%
	Benefit Subtotal	226,367	197,975	242,451	216,685	114,001	251,119	221,011	2.00%
xxxx 210 000	PROF SERVICE/CONTRACTED	177,303	149,219	114,622	196,422	25,049	147,000	200,443	2.05%
xxxx 211 000	COMPUTER LICENSE & MAINT	29,867	40,614	54,324	61,641	41,020	60,500	63,902	3.67%
xxxx 212 000	EMPLOYEE ASSISTANCE PROG	224	225	225	330	225	225	295	(10.61%)
xxxx 214 000	ENGINEERING	1,078	1,959	919	5,000	180	500	5,000	0.00%
xxxx 215 000	LEGAL COUNSEL	5,840	1,905	1,705	1,500	0	1,000	1,500	0.00%
xxxx 217 000	EQUIP RENTAL/CONTRACTED	273	247	10	0	0	0	0	0.0%
xxxx 218 000	NON-OPERATING LATERAL EXP	2,843	104,299	5,894	5,000	6,000	6,000	66,000	1220.00%
	Contracted Services Subtotal	217,428	298,469	177,699	269,893	72,474	215,225	337,140	24.92%
xxxx 221 000	ELECTRICITY	46,246	49,105	45,273	50,000	31,145	59,800	60,000	20.00%
xxxx 222 000	NATURAL GAS	4,421	3,099	4,771	5,500	2,940	5,820	7,000	27.27%
xxxx 223 000	SEWER & WATER	1,117	852	1,322	900	488	1,000	1,000	11.11%
xxxx 224 000	TELEPHONE	10,919	10,288	9,168	11,750	4,255	9,600	15,200	29.36%
	Utilities Subtotal	62,703	63,344	60,534	68,150	38,828	76,220	83,200	22.08%

EXPENDITURES: (cont.)

ACCOUNT NUMBER	ACCOUNT	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 YTD 06/30/26	2026 PROJ	2027 BUDGET	% Change 2026/27
xxxx 234 000	SITE MAINTENANCE	152	0	0	2,000	0	200	2,000	0.00%
xxxx 240 000	REPAIR/MAINT SERV/OTHER	9,727	3,051	3,867	9,500	449	2,400	9,500	0.00%
xxxx 241 000	BUILDING REPAIR & MAINT	345	75	3,151	3,000	0	9,450	11,000	266.67%
xxxx 246 000	UNIFORM RENTAL	3,247	3,697	4,434	4,000	1,984	4,200	4,400	10.00%
	Subtotal	13,471	6,823	11,452	18,500	2,433	16,250	26,900	45.41%
xxxx 309 000	CREDIT CARD FEES	14,641	16,369	18,036	18,000	7,058	15,000	20,000	11.11%
xxxx 310 000	OFFICE SUPPLIES	1,302	3,573	4,440	3,000	1,672	4,600	4,800	60.00%
xxxx 313 000	PRINTING	1,689	1,800	1,392	2,200	1,524	1,800	2,200	0.00%
xxxx 320 000	SUBSCRIPTIONS & DUES	0	45	0	600	0	0	600	0.00%
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	0	1,400	0.00%
xxxx 331 000	GASOLINE/FUEL	8,315	8,944	7,508	8,850	3,685	8,500	9,000	1.69%
xxxx 335 000	TRAINING	571	3,351	506	4,800	120	835	4,800	0.00%
xxxx 340 000	OPERATING SUPPLIES	1,459,528	1,417,870	1,418,429	1,470,500	676,167	1,479,965	1,639,000	11.46%
xxxx 341 000	POSTAGE/SHIPPING	9,276	9,865	10,773	11,000	4,308	11,600	12,500	13.64%
xxxx 343 000	ACCREDITATION/AWARDS	0	0	0	0	75	0	75	100.00%
xxxx 346 000	CLOTHING/UNIFORM ALLOW	750	632	962	1,200	500	1,200	1,200	0.00%
	Operating Supplies Subtotal	1,496,072	1,462,448	1,462,046	1,521,550	695,109	1,523,500	1,695,575	11.44%
xxxx 353 000	EQUIPMENT MAINTENANCE	673	934	960	1,500	0	700	1,500	0.00%
xxxx 355 000	VEHICLE MAINTENANCE	3,010	9,974	5,876	15,000	4,919	14,000	10,000	(33.33%)
	Asset Maint. Supplies Subtotal	3,683	10,908	6,836	16,500	4,919	14,700	11,500	(30.30%)
xxxx 390 000	OTHER SUPPLIES & EXPENSE	0	0	58,662	0	0	0	0	0.00%
xxxx 393 000	MEDICAL EXAMS	756	1,861	416	1,400	587	1,320	1,400	0.00%
xxxx 397 000	RISK MANAGEMENT	280	987	372	1,200	0	500	1,200	0.00%
xxxx 398 000	PERSONNEL RECRUITMENT	0	0	48	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	15,324	0	0	35,000	128.40%
xxxx 510 000	INSURANCE	45,254	48,668	51,775	52,500	45,667	47,500	52,500	0.00%
xxxx 530 000	RENT	14,760	14,760	20,000	30,000	0	30,000	30,000	0.00%
xxxx 531 000	METER EXPENSE	106,701	106,133	118,434	125,000	0	115,000	125,000	0.00%
xxxx 540 000	DEPRECIATION/AMORTIZED EXP	743,974	757,476	794,046	190,000	0	795,000	190,000	0.00%
xxxx 541 000	DEPRECIATION-CIAC	68,947	72,770	71,846	0	0	75,000	0	0.00%
xxxx 542 000	LOSS ON RETIREMENTS	41,835	18,233	0	0	0	0	0	0.00%
xxxx 590 000	OTHER FIXED CHARGES	14,652	14,561	15,738	15,000	0	15,000	15,000	0.00%
	Subtotal	1,037,159	1,035,448	1,131,337	440,524	46,254	1,079,320	460,200	4.47%

EXPENDITURES: (cont.)

ACCOUNT NUMBER	ACCOUNT	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 YTD 06/30/26	2026 PROJ	2027 BUDGET	% Change 2026/27
xxxx 610 000	PRINCIPAL	0	0	0	666,011	459	0	731,824	9.88%
xxxx 620 000	INTEREST	344,831	446,469	461,596	490,189	165,829	402,444	459,589	(6.24%)
xxxx 630 000	CAPITALIZED INTEREST	0	0	0	0	0	0	0	0.00%
xxxx 690 000	OTHER DEBT EXPENDITURES	517,697	539,360	612,673	620,000	257,088	633,695	660,000	6.45%
xxxx 801 000	CAPITAL RESERVE	204,083	(92,215)	(38,534)	480,000	24,817	0	1,406,740	193.07%
xxxx 815 000	COMPUTER EQUIP/SOFTWARE	6,600	9,697	12,465	61,750	7,418	45,000	83,050	34.49%
	Capital Investments Subtotal	1,073,211	903,311	1,048,200	2,317,950	455,611	1,081,139	3,341,203	44.14%
xxxx 880 000	DEBT ISSUANCE COSTS	37,696	(21,144)	8,711	0	0	0	35,000	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	REALLOCATIONS	22,769	16,216	23,681	20,000	0	20,000	20,000	0.00%
	Debt Service Subtotal	60,465	(4,928)	32,392	20,000	0	20,000	55,000	175.00%
	TOTAL EXPENDITURES	4,666,121	4,405,600	4,668,834	5,397,886	1,663,652	4,784,486	6,734,160	24.76%

NOTES:

1 Unrestricted & Unassigned Fund Balance (less 25% Working Capital, $892,922) as of 12/31/25 = $9,111,210
2 Fund Balance Restricted for Depreciation as of 12/31/25 = $2,748,189 (expected 2026 increase approx $350k)
3 Settlement Funds Available as of 12/31/25 = $2,039,385; estimated 12/31/26 = $1,989,385

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 2% rate increase, $94,474
3 Lateral repair revenue is collected as a portion of the user fee billed and included in the revenue source, measured service
4 **612-5300-492.09-00 Transfer from Fund Balance:**
Funding of projects as noted in account 612-5300-701.08-01 capital reserve. In addition, due to excess revenues in prior years, particularly from interest income, the Utility is budgeting use of fund balance as a planned reduction of unrestricted fund balance

Payroll:

5 Director of Public Works 35% UD - 32.5% Village - 32.5% Stormwater
6 Utility Superintendent 20% Wastewater - 80% Water
7 Maintenance Worker-Public Works 75% Wastewater - 25% Water
8 Village Manager 30% UD - 55% Village - 15% Stormwater
9 Finance Director 35% UD - 50% Village - 15% Stormwater

NOTES: (cont.)

10 Director of Community Development 10% UD - 60% Village - 30% Stormwater
11 Building Inspector 5% UD - 90% Village - 5% Stormwater
12 Building Inspection Assistant 15% UD - 73% Village - 12% Stormwater
13 Associate Planner 5% UD - 65% Village - 30% Stormwater
14 Human Resource Coordinator/Asst to the Village Manager 10% UD - 85% Village - 5% Stormwater
15 Clerk 20% UD - 70% Village - 10% Stormwater
16 Deputy Clerk/Confidential Administrative Assistant 10% UD - 85% Village - 5% Stormwater
17 Director of Information Technology 20% UD - 70% Village - 10% Storm
18 Information Technician 20% UD - 70% Village - 10% Stormwater
19 GIS Coordinator 37.5% UD - 50% Village - 12.5% Stormwater
20 PC/Network Technician 20% UD - 70% Village - 10% Storm
21 Finance Clerk/Seasonal Clerk 50% UD - 25% Village - 25% Stormwater
22 Deputy Finance Director 35% UD - 50% Village - 15% Stormwater
23 Account Technicians 20% UD - 70% Village - 10% Stormwater
24 Billing Specialist 67% UD - 33% Stormwater
25 160 hours OT (Laborers), 48 hours Call Time, & 366 hours Pager Pay
26 Seasonal laborer for 600 hours @ $15/hr

Expenses:

27 **612-5300-701.02-10 Prof. Service/Contracted: $2,000**
Fire Extinguisher Inspection $1,000; Misc. repairs $1,000

28 **612-5300-701.02-21 Electricity: $5,000**
Electricity and Stormwater Utility bills for 660 Airport Rd and 646 Airport Rd

29 **612-5300-701.02-22 Natural Gas: $4,000**
Natural gas bills for 660 Airport Rd and 646 Airport Rd

30 **612-5300-701.02-41 Building Repair & Maintenance: $11,000**
Base amount of $1,000. $1,250 for Annual Furnace & $750 Annual Overhead Door Maintenance; $8,000 paint shop

31 **612-5300-701.02-46 Uniform Rental: $4,400**
Jeans and shirts rented and cleaned through third party

32 **612-5300-701.03-35 Training: $4,000**
$2,000 - Training and Seminars; $2,000 - Confined Space Training

33 **612-5300-701.03-40 Operating Supplies: $6,000**
Shop supplies, misc. tool purchases, etc.

34 **612-5300-701.03-46 Clothing/Uniform Allow: $1,200**
4 employees at $300 per person

35 **612-5300-701.03-55 Vehicle Maintenance: $10,000**
$10,000 annual maintenance

NOTES: (cont.)

36 **612-5300-701.03-97 Risk Management: $1,200**
Annual WRWA consolidated safety program

37 **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

38 **612-5300-701.08-01 Capital Reserve: $1,406,740**
$ 50,000^ - Rehabilitate Manholes for Street Projects
$ 50,000^ - Replace Stroebe Island Lift Station Generator
$ 10,750^^ - Replace 200' Push Camera (from ERF Schedule)

Infrastructure Projects:
$ 700,000* - Earl Street Sewer Relay (with laterals^^^)
$ 500,000* - Calumet Sewer Lining
$ 50,000** - Margeo Neighborhood Utilites Final Paving (Cost share w/ Water and Stormwater)
$ 28,490^^ - Replace fencing at 660 Airport Rd
$ 17,500^^ - Security and electronic lock installation at Sewer Utility facilities

* Borrowing
** Use of Fund Balance (Prior Year Borrowing)
^ Fund with operations
^^ Use of Fund Balance
# Fund with Depreciation

39 **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;

40 **612-5300-702.02-21 Electricity: $55,000**
Electricity bills for operating lift stations

41 **612-5300-702.02-22 Natural Gas: $3,000**
Natural gas bills for operating lift stations

42 **612-5300-702.03-40 Operating Supplies: $8,000**
Odor chemicals for 8 lift stations and other lift station supplies

43 **612-5300-703.02-10 Prof. Service/Contracted: $147,000**
$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)
$5,000 Hauling and Dumping previous spoils from Municipal Complex
Note: Quarterly 7-day sampling of two Clayton sewer connection points (Shady Ln and CTH II) - 100% billed back to Clayton

NOTES: (cont.)

44 **612-5300-703.02-14 Maint. Coll. System – General Engineering: $5,000**
Annual GIS and Map update, SCADA maintenance, CIP and Public Works meetings

45 **612-5300-703.02-18 Maint. Coll. System – Non-operating Lateral Expense: $66,000**
Village costs for lateral repairs and installations when customers qualify to use the Lateral Repair Charge funds; capital projects plus $6,000 base amount

46 **612-5300-703.02-34 Site Maintenance: $2,000**
Street or grass restoration for repair projects

47 **612-5300-703.02-40 Lateral Repairs, Repair/Maintenance/Other: $8,000**
Lateral inspections and repairs

48 **612-5300-703.03-40 Maint. Coll. System – Operating Supplies: $25,000**
Castings, riser rings, pipe fittings, and Flex Seal - Underground Utility Specialties

49 **612-5300-704.03-40 & 612-5300-704.06-90 Treatment Plant Operating Supplies & Other Debt Expenditures: $2,120,000**
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 2026, FWR will be increasing charges by $81,093 and NMSC will decrease charges by ($24,151), for a total increase of $56,942.

50 **612-5300-705.02-10 Professional Services Contracted: $18,943**
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.

51 **612-5300-705.02-11 Computer License and Maint: $63,902**
Allocation of IT Related maintenance agreements and licensing from 101-5100-560.02-11, phone system license

52 **612-5300-705.02-24 Phone Expenses: $14,450**
Cell phones, GIS & scada sim cards, landline & internet, smart phones for emergency on-call, foreman & lift station operator

53 **612-5300-705.02-40 Office Expenses, Maintenance/Other: $1,500**
Copier Maintenance & Folding/Inserter Machine Maintenance

54 **612-5300-705.03-20 Office Contracts/Expenses, Subscriptions & Dues: $500**
Notary, Wisconsin Wastewater Operators' Association (WWOA) membership dues and misc

55 **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

56 **612-5300-705.03-41 Utility Billing Software Maint., Postage & Shipping: $12,500**
Utility bills and misc. postage

57 **612-5300-705.05-30 Rent: $30,000**
Rent paid to the Water Utility for American Dr Building $30,000

58 **612-5300-705.08-15 Computer Equipment/Software: $83,050**
$10,000 base amount, plus percentage of annual computer equipment replacement needs, see General Fund-IT budget for detail of shared equipment including SAN and Host Servers and Backup SAN and Host Servers, plus $4,775 for 10% of the Assembly Room Speaker and Microphone Update Project

DETAIL OF EXPENDITURES - Sewer

EXPENDITURES:

ACCOUNT NUMBER	OBJECT	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 YTD 06/30/26	2026 PROJ	2027 BUDGET	% Change 2026/27
GENERAL OPERATIONS - 701									
612-5300-701.**01-10**	SALARIED	0	2,992	0					0.00%
612-5300-701.**01-20**	HOURLY/NON-REPRESENTED	89,130	65,729	146,021	72,704	70,419	151,800	71,296	(1.94%)
612-5300-701.**01-21**	HOURLY OVERTIME/NON-REPR	0	1,050	225	459	649	1,314	450	(1.96%)
612-5300-701.**01-22**	HOURLY PART-TIME	6,210	2,425	0	4,500	0		4,500	0.00%
612-5300-701.**01-31**	FICA	5,824	5,197	10,349	5,650	5,164	11,713	5,541	(1.93%)
612-5300-701.**01-32**	WI RETIREMENT	5,052	7,443	10,016	5,268	5,146	11,024	5,202	(1.25%)
612-5300-701.**01-51**	MEDICAL INSURANCE	21,533	29,806	44,878	23,608	21,083	45,200	24,561	4.04%
612-5300-701.**01-52**	DENTAL INSURANCE	1,143	1,539	2,489	1,337	1,327	2,853	1,142	(14.58%)
612-5300-701.**01-53**	GROUP LIFE/DISAB INS	608	774	1,057	507	442	1,045	502	(0.99%)
612-5300-701.**02-10**	PROF SERVICE/CONTRACTED	8,399	378	356	2,000	0	1,000	2,000	0.00%
612-5300-701.**02-14**	GENERAL ENGINEERING	0	0	0	0				0.00%
612-5300-701.**02-21**	ELECTRICITY	581	1,229	1,721	5,000	2,675	4,800	5,000	0.00%
612-5300-701.**02-22**	NATURAL GAS	977	382	1,280	3,000	1,947	3,520	4,000	33.33%
612-5300-701.**02-23**	SEWER & WATER	1,117	852	1,322	900	488	1,000	1,000	11.11%
612-5300-701.**02-24**	TELEPHONE	3,058	2,463	120	3,200	0	200	750	(76.56%)
612-5300-701.**02-26**	GARBAGE COLLECTION	0	0	0					0.00%
612-5300-701.**02-29**	ALARM SYSTEMS	0	0	0					0.00%
612-5300-701.**02-34**	SITE MAINTENANCE	0	0	0					0.00%
612-5300-701.**02-41**	BUILDING REPAIR & MAINTENANCE	345	75	3,151	3,000	0	9,450	11,000	266.67%
612-5300-701.**02-46**	UNIFORM RENTAL	3,247	3,697	4,434	4,000	1,984	4,200	4,400	10.00%
612-5300-701.**03-20**	SUBSCRIPTIONS & DUES	0	0	0	100	0	0	100	0.00%
612-5300-701.**03-30**	MILEAGE/MEALS/LODGING	0	0	0	1,000	0	0	1,000	0.00%
612-5300-701.**03-31**	GASOLINE/FUEL	8,315	8,944	7,508	8,850	3,685	8,500	9,000	1.69%
612-5300-701.**03-35**	TRAINING	543	3,320	475	4,000	120	800	4,000	0.00%
612-5300-701.**03-40**	OPERATING SUPPLIES	9,930	6,861	2,551	6,000	1,609	4,800	6,000	0.00%
612-5300-701.**03-46**	CLOTHING/UNIFORM ALLOW	750	632	962	1,200	500	1,200	1,200	0.00%
612-5300-701.**03-53**	EQUIPMENT MAINTENANCE	673	934	960	1,500	0	700	1,500	0.00%
612-5300-701.**03-55**	VEHICLE MAINTENANCE	3,010	9,974	5,876	15,000	4,919	14,000	10,000	(33.33%)
612-5300-701.**03-90**	OTHER SUPPLIES & EXPENSE	0	0	58,662	0	0			0.00%
612-5300-701.**03-93**	MEDICAL EXAMS	756	1,861	299	1,250	587	1,200	1,250	0.00%
612-5300-701.**03-97**	RISK MANAGEMENT	280	987	372	1,200	0	500	1,200	0.00%
612-5300-701.**03-98**	PERSONNEL RECRUITMENT	0	0	48	100	0	0	100	0.00%
612-5300-701.**05-10**	INSURANCE	45,254	48,668	51,775	52,500	45,667	47,500	52,500	0.00%
612-5300-701.**05-31**	METER EXPENSE	106,701	106,133	118,434	125,000	0	115,000	125,000	0.00%

EXPENDITURES: (cont.)

ACCOUNT NUMBER	OBJECT	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 YTD 06/30/26	2026 PROJ	2027 BUDGET	% Change 2026/27
GENERAL OPERATIONS - 701 (cont.)									
612-5300-701.**05-40**	DEPRECIATION/AMORTIZED EXP	743,974	757,092	794,046	190,000	0	795,000	190,000	0.00%
612-5300-701.**05-41**	DEPRECIATION-CIAC	68,947	72,770	71,846	0	0	75,000		0.00%
612-5300-701.**05-42**	LOSS ON RETIREMENTS	41,835	18,233	0					0.00%
612-5300-701.**05-43**	DEPRECIATION-LEASED ASSETS		384	555			500	500	100.00%
612-5300-701.**05-90**	OTHER FIXED CHARGES	14,652	14,561	15,738	15,000	0	15,000	15,000	0.00%
612-5300-701.**06-10**	PRINCIPAL	0	0	0	666,011	459		731,824	9.88%
612-5300-701.**06-20**	INTEREST	344,831	446,469	461,596	490,189	165,829	402,444	459,589	(6.24%)
612-5300-701.**06-30**	CAPITALIZED INTEREST	0	0	0					0.00%
612-5300-701.**08-01**	CAPITAL RESERVE	204,083	(92,215)	(38,534)	480,000	24,817		1,406,740	193.07%
612-5300-701.**08-80**	DEBT ISSUANCE COSTS	37,696	(21,144)	8,711	0			35,000	100.00%
612-5300-701.**08-81**	AMORTIZATION EXP ON LOSS	0	0	0					0.00%
612-5300-701.**08-90**	DEBT DISCOUNT	0	0	0					0.00%
	SUBTOTAL	*1,779,454*	*1,510,493*	*1,789,299*	*2,194,033*	*359,516*	*1,731,263*	*3,192,847*	45.52%
LIFT STATION PUMPING EQUIPMENT - 702									
612-5300-702.**01-10**	SALARIED	0	0	0					0.00%
612-5300-702.**01-20**	HOURLY/NON-REPRESENTED	65,037	66,152	73,593	53,360	31,864	70,663	52,327	(1.94%)
612-5300-702.**01-21**	HOURLY OVERTIME/NON-REPR	1,106	2,849	4,364	3,274	1,534	3,626	3,211	(1.92%)
612-5300-702.**01-22**	HOURLY PART TIME	4,365	3,020	0	2,790	0		2,790	0.00%
612-5300-702.**01-31**	FICA	5,040	5,377	5,664	4,416	2,394	5,683	4,333	(1.88%)
612-5300-702.**01-32**	WI RETIREMENT	4,507	4,772	5,433	4,195	2,389	5,349	4,120	(1.79%)
612-5300-702.**01-51**	MEDICAL INSURANCE	24,005	19,623	21,600	17,327	10,024	22,424	18,026	4.03%
612-5300-702.**01-52**	DENTAL INSURANCE	1,296	1,061	1,232	981	598	1,312	838	(14.58%)
612-5300-702.**01-53**	GROUP LIFE/DISAB INS	459	499	588	372	212	501	369	(0.81%)
612-5300-702.**02-10**	PROF SERVICE/CONTRACTED	55,488	29,248	33,350	32,500	7,077	30,000	32,500	0.00%
612-5300-702.**02-14**	GENERAL ENGINEERING	0	0	0					0.00%
612-5300-702.**02-21**	ELECTRICITY	45,665	47,876	43,552	45,000	28,470	55,000	55,000	22.22%
612-5300-702.**02-22**	NATURAL GAS	3,444	2,717	3,491	2,500	993	2,300	3,000	20.00%
612-5300-702.**03-20**	SUBSCRIPTIONS & DUES	0	0	0	0				0.00%
612-5300-702.**03-40**	OPERATING SUPPLIES	2,214	814	4,582	9,500	1,549	5,500	8,000	(15.79%)
	SUBTOTAL	*212,626*	*184,007*	*197,449*	*176,215*	*87,104*	*202,358*	*184,514*	4.71%

EXPENDITURES: (cont.)

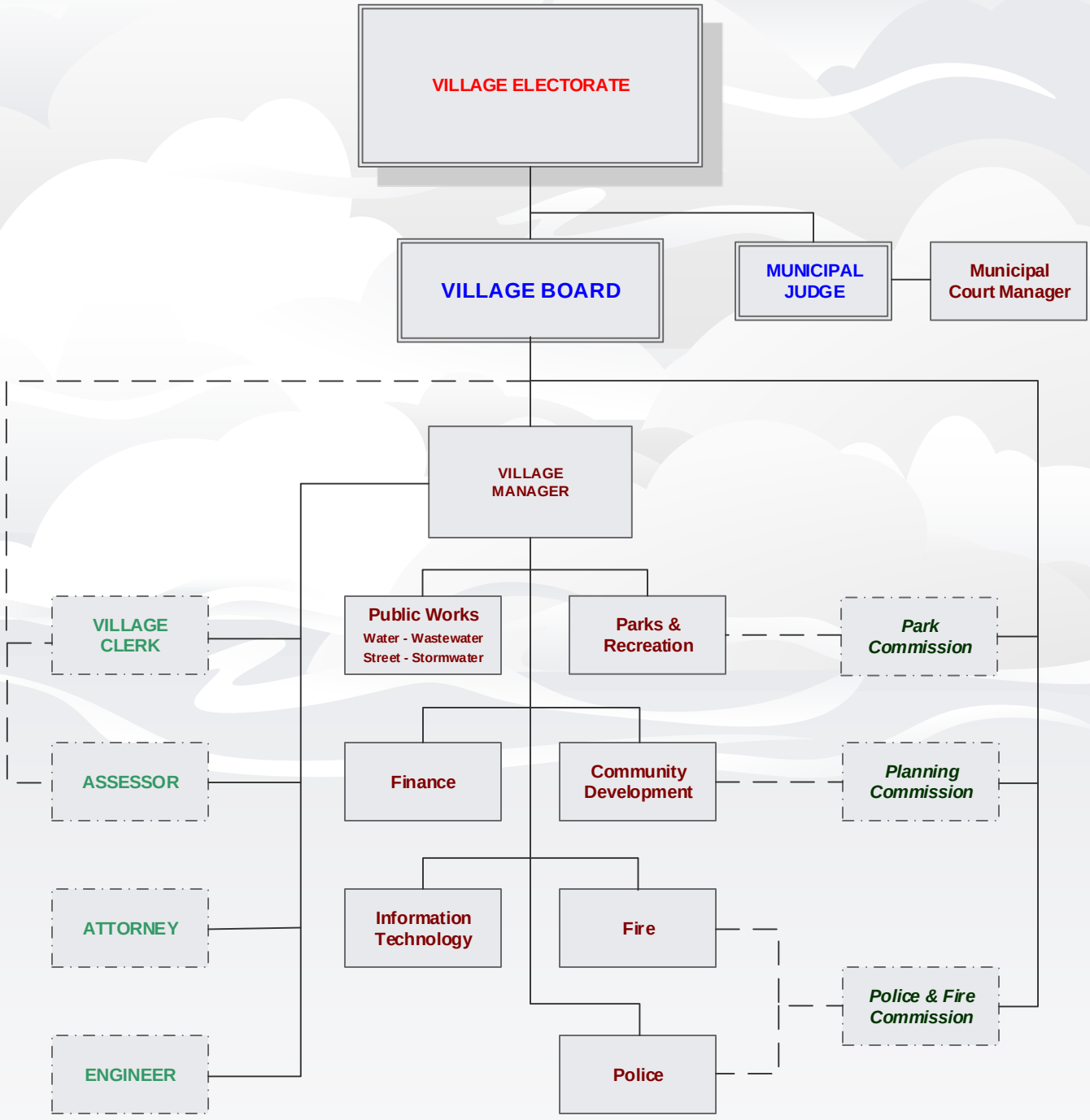
ACCOUNT NUMBER	OBJECT	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 YTD 06/30/26	2026 PROJ	2027 BUDGET	% Change 2026/27
MAINTENANCE OF COLLECTION SYSTEM - 703									
612-5300-703.**01-10**	SALARIED	0	0	0					0.00%
612-5300-703.**01-20**	HOURLY/NON-REPRESENTED	104,443	78,570	50,093	89,659	24,638	52,515	87,923	(1.94%)
612-5300-703.**01-21**	HOURLY OVERTIME/NON-REPR	2,850	910	357	3,035	1,478	3,493	2,976	(1.94%)
612-5300-703.**01-22**	HOURLY PART TIME	1,830	412	0	1,710	0		1,710	0.00%
612-5300-703.**01-31**	FICA	7,953	5,849	3,675	7,024	1,899	4,285	6,887	(1.95%)
612-5300-703.**01-32**	WI RETIREMENT	7,202	5,502	3,508	6,674	1,748	4,033	6,590	(1.26%)
612-5300-703.**01-51**	MEDICAL INSURANCE	30,012	23,152	15,682	29,114	7,739	16,297	30,289	4.04%
612-5300-703.**01-52**	DENTAL INSURANCE	1,599	1,237	935	1,649	458	964	1,408	(14.61%)
612-5300-703.**01-53**	GROUP LIFE/DISAB INS	704	573	372	626	176	414	620	(0.96%)
612-5300-703.**02-10**	PROF SERVICE/CONTRACTED	101,110	100,578	66,054	142,000	10,303	100,000	147,000	3.52%
612-5300-703.**02-14**	GENERAL ENGINEERING	1,078	1,959	919	5,000	180	500	5,000	0.00%
612-5300-703.**02-18**	NON-OPERATING LATERAL EXP	2,843	104,299	5,894	5,000	6,000	6,000	66,000	1220.00%
612-5300-703.**02-34**	SITE MAINTENANCE	152	0	0	2,000	0	200	2,000	0.00%
612-5300-703.**02-40**	REPAIR/MAINT SERV/OTHER (LATERA	8,220	2,315	2,630	8,000	351	1,000	8,000	0.00%
612-5300-703.**03-40**	OPERATING SUPPLIES	60,158	79,856	37,817	25,000	1,448	12,000	25,000	0.00%
	SUBTOTAL	*330,154*	*405,213*	*187,936*	*326,491*	*56,418*	*201,701*	*391,403*	19.88%
REGIONAL TREATMENT EXPENSES - 704									
612-5300-704.**03-40**	OPERATING SUPPLIES	1,387,226	1,330,339	1,373,479	1,430,000	671,561	1,457,665	1,600,000	11.89%
612-5300-704.**06-90**	OTHER DEBT EXPENDITURES	517,697	539,360	612,673	620,000	257,088	633,695	660,000	6.45%
	SUBTOTAL	*1,904,923*	*1,869,699*	*1,986,152*	*2,050,000*	*928,649*	*2,091,360*	*2,260,000*	10.24%
OFFICE EXPENSES - 705									
612-5300-705.**01-10**	SALARIED	111,652	126,891	136,135	138,880	63,646	137,568	138,489	(0.28%)
612-5300-705.**01-20**	HOURLY/NON-REPRESENTED	87,194	80,045	83,794	134,515	39,585	85,627	133,507	(0.75%)
612-5300-705.**01-21**	HOURLY OVERTIME/NON-REPR	1,745	760	1,000	2,504	210	407	2,508	0.16%
612-5300-705.**01-22**	HOURLY/NON-REPR/PT	0	0	305	744	0		744	0.00%
612-5300-705.**01-31**	FICA	14,533	17,967	16,049	20,280	7,425	17,106	20,135	(0.71%)
612-5300-705.**01-32**	WI RETIREMENT	50,665	7,673	31,705	19,584	7,137	16,099	19,377	(1.06%)
612-5300-705.**01-40**	PER DIEM	0	0	0					0.00%
612-5300-705.**01-51**	MEDICAL INSURANCE	40,379	55,765	62,662	63,547	36,527	80,141	66,110	4.03%
612-5300-705.**01-52**	DENTAL INSURANCE	2,483	2,781	3,005	2,971	1,445	3,099	3,371	13.46%
612-5300-705.**01-53**	GROUP LIFE/DISAB INS	1,370	1,385	1,552	1,555	668	1,577	1,590	2.25%
612-5300-705.**01-97**	UNEMPLOYMENT	0	0	0					0.00%

EXPENDITURES: (cont.)

ACCOUNT NUMBER	OBJECT	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 YTD 06/30/26	2026 PROJ	2027 BUDGET	% Change 2026/27
OFFICE EXPENSES - 705 (cont.)									
612-5300-705.**02-10**	PROF SERVICE/CONTRACTED	12,306	19,014	14,862	19,922	7,669	16,000	18,943	(4.91%)
612-5300-705.**02-11**	COMPUTER LICENSE & MAINT	29,867	40,614	54,324	61,641	41,020	60,500	63,902	3.67%
612-5300-705.**02-12**	EMPLOYEE ASSISTANCE PROGR	224	225	225	330	225	225	295	(10.61%)
612-5300-705.**02-14**	GENERAL ENGINEERING	0	0	0	0				0.00%
612-5300-705.**02-15**	LEGAL COUNCIL	5,840	1,905	1,705	1,500	0	1,000	1,500	0.00%
612-5300-705.**02-17**	EQUIP RENTAL/CONTRACTED	273	247	10					0.00%
612-5300-705.**02-24**	TELEPHONE	7,861	7,825	9,048	8,550	4,255	9,400	14,450	69.01%
612-5300-705.**02-40**	REPAIR/MAINT SERV/OTHER	1,507	736	1,237	1,500	98	1,400	1,500	0.00%
612-5300-705.**02-41**	BUILDING REPAIR & MAINT		0	0	0				0.00%
612-5300-705.**03-09**	CREDIT CARD FEES	14,641	16,369	18,036	18,000	7,058	15,000	20,000	11.11%
612-5300-705.**03-10**	OFFICE SUPPLIES	1,302	3,573	4,440	3,000	1,672	4,600	4,800	60.00%
612-5300-705.**03-13**	COPY/PRINTING CHARGES	1,689	1,800	1,392	2,200	1,524	1,800	2,200	0.00%
612-5300-705.**03-20**	SUBSCRIPTIONS & DUES	0	45	0	500	0	0	500	0.00%
612-5300-705.**03-25**	LEGAL & DISPLAY ADS	0	0	0	0				0.00%
612-5300-705.**03-30**	MILEAGE/MEALS/LODGING	0	0	0	400	0	0	400	0.00%
612-5300-705.**03-35**	TRAINING	28	31	31	800	0	35	800	0.00%
612-5300-705.**03-41**	POSTAGE/SHIPPING	9,276	9,865	10,773	11,000	4,308	11,600	12,500	13.64%
612-5300-705.**03-43**	ACCREDITATION/AWARDS	0	0	0	0	75	0	75	100.00%
612-5300-705.**03-57**	CUSTODIAL/MAINTENANCE SUP	0	0	0					0.00%
612-5300-705.**03-90**	OTHER SUPPLIES & EXPENSE	0	0	0					0.00%
612-5300-705.**03-93**	MEDICAL EXAMS	0	0	117	150	0	120	150	0.00%
612-5300-705.**03-99**	CONTINGENCY FUND	0	0	0	10,000			10,000	0.00%
612-5300-705.**03-99**	NON-REP WAGE ADJUSTMENTS	0	0	0	15,324			35,000	128.40%
612-5300-705.**05-30**	RENT	14,760	14,760	20,000	30,000	0	30,000	30,000	0.00%
612-5300-705.**08-15**	COMPUTER EQUIP/SOFTWARE	6,600	9,697	12,465	61,750	7,418	45,000	83,050	34.49%
612-5300-705.**09-10**	TRANSFER TO GENERAL FUND	22,769	16,216	23,681	20,000	0	20,000	20,000	0.00%
	SUBTOTAL	*438,964*	*436,188*	*508,553*	*651,147*	*231,965*	*558,304*	*705,896*	8.41%
GRAND TOTAL WASTEWATER UTILITY EXP:		**4,666,121**	**4,405,600**	**4,669,389**	**5,397,886**	**1,663,652**	**4,784,986**	**6,734,660**	**24.76%**
TOTAL EXCLUDING DEPRECIATION, CAPITAL RESERVE, & DEBT SERVICE ACCTS		3,304,286	3,221,484	3,380,435	3,571,686	1,472,547	3,512,542	3,946,507	10.49%

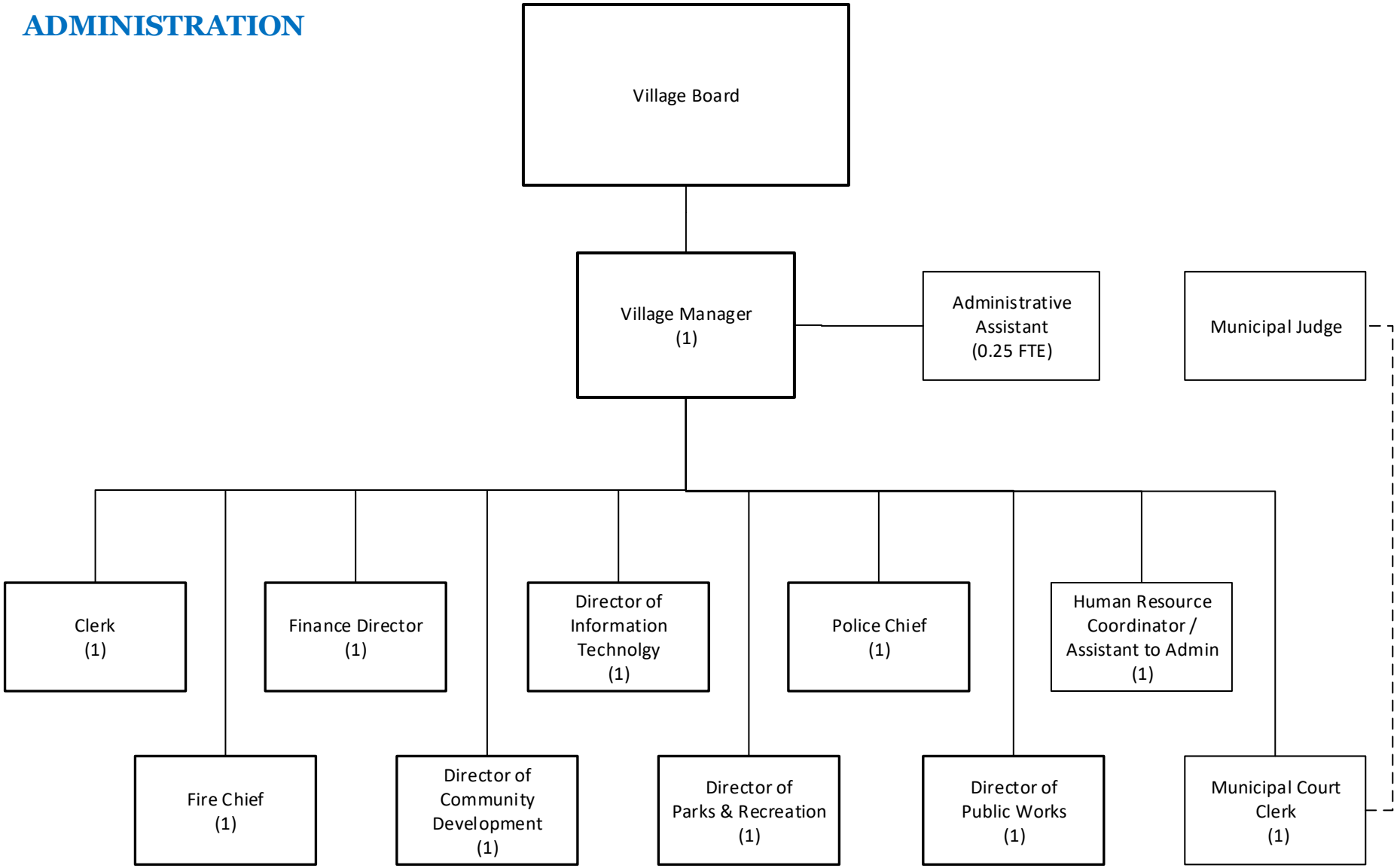
ADDITIONAL INFORMATION

FOX CROSSING
BRIDGING THE FOX CITIES



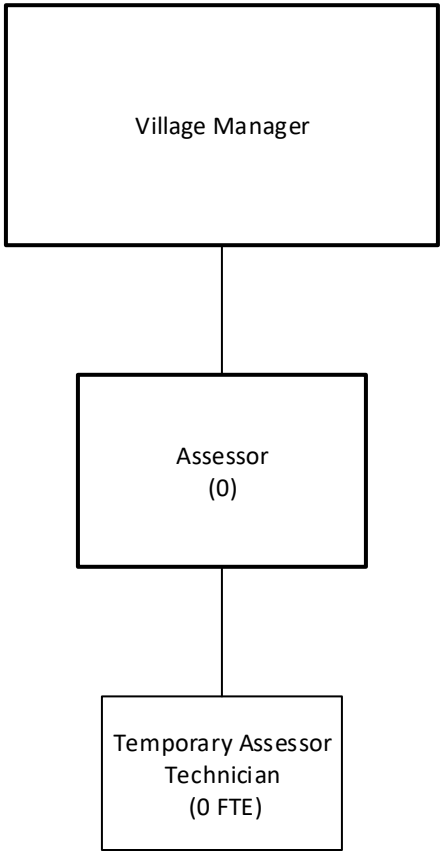
FOX CROSSING
BRIDGING THE FOX CITIES

ADMINISTRATION



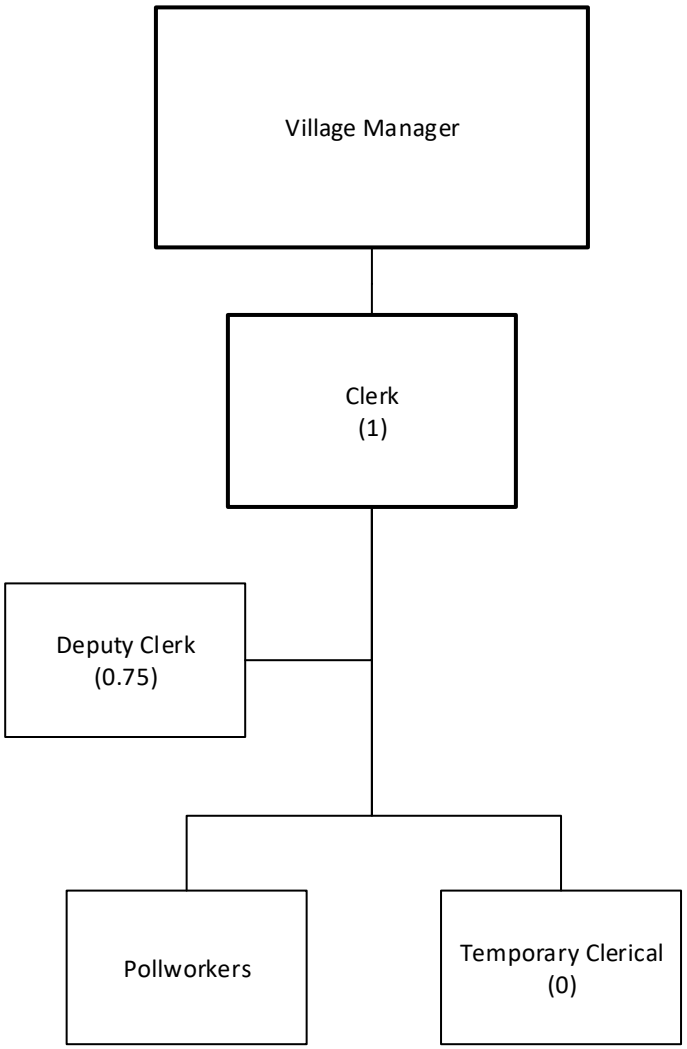
FOX CROSSING
BRIDGING THE FOX CITIES

ASSESSING



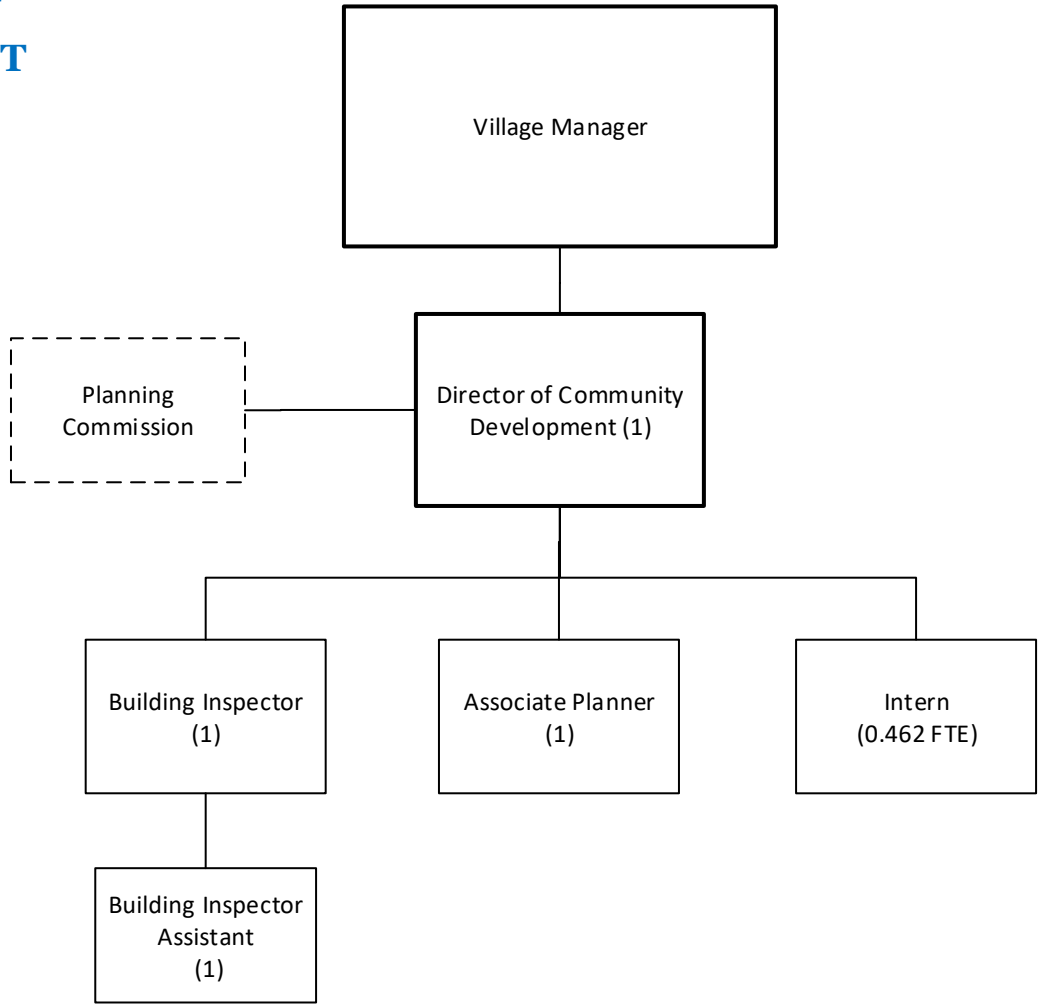
FOX CROSSING
BRIDGING THE FOX CITIES

CLERK



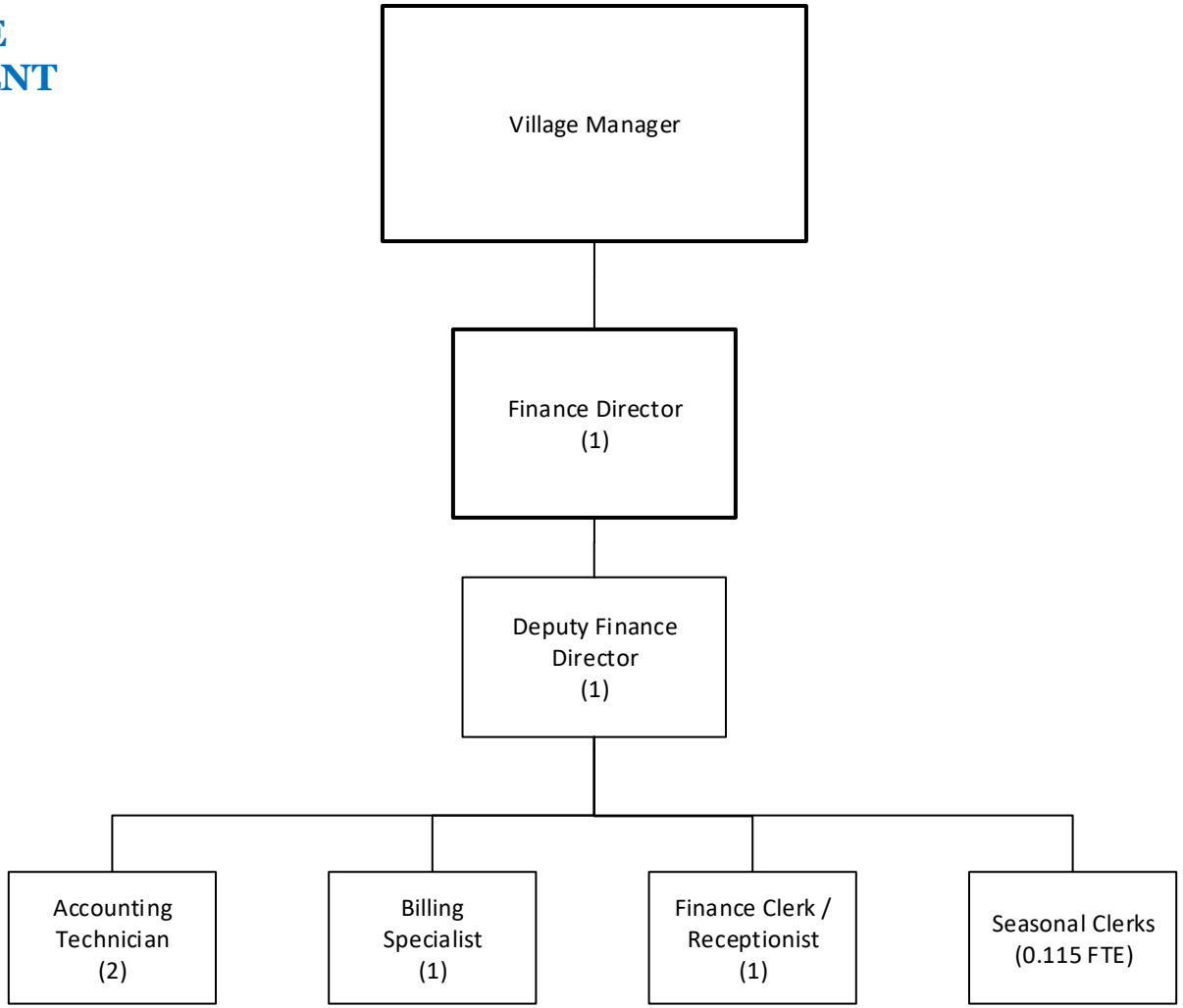
FOX CROSSING
BRIDGING THE FOX CITIES

COMMUNITY DEVELOPMENT



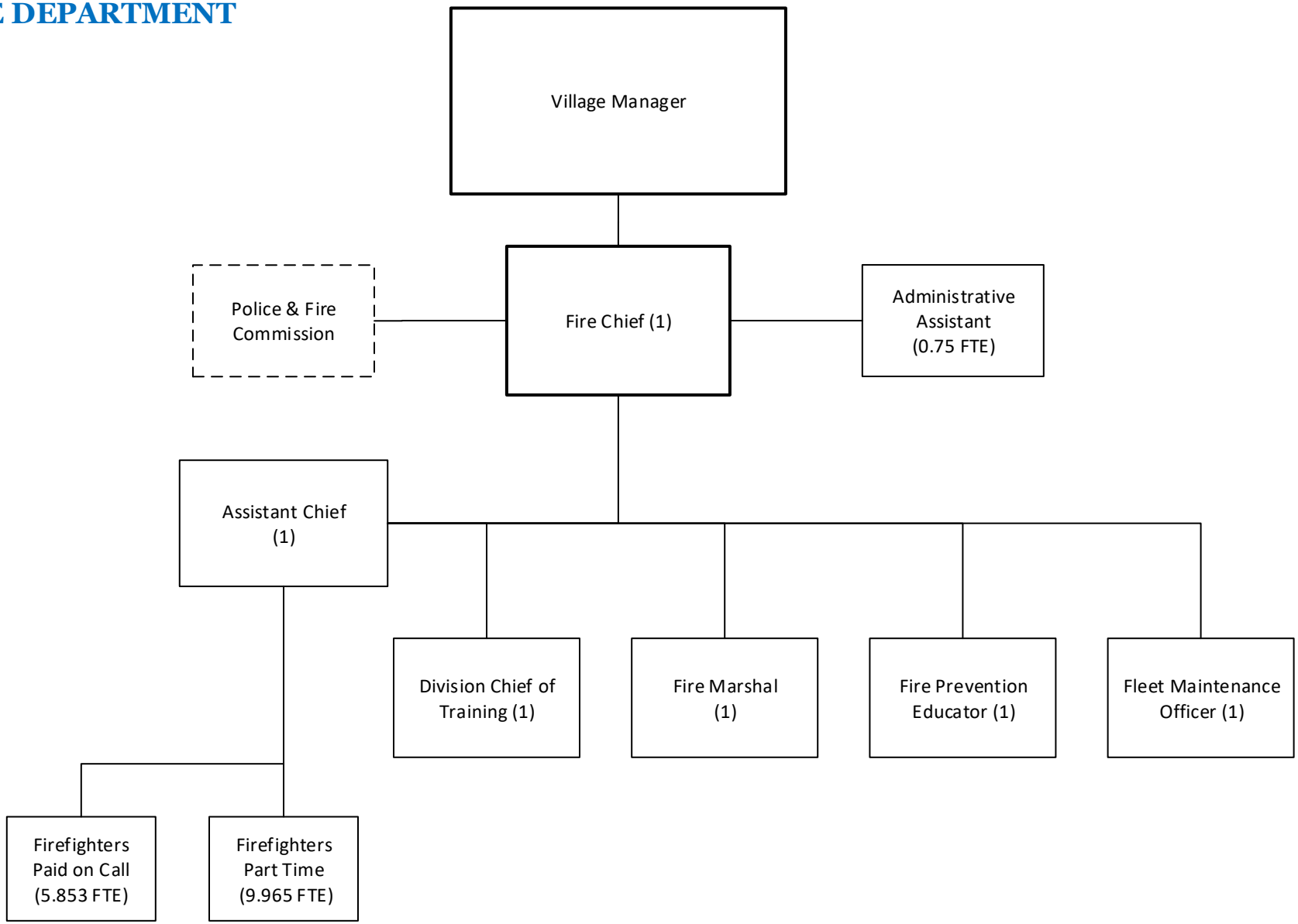
FOX CROSSING
BRIDGING THE FOX CITIES

FINANCE DEPARTMENT



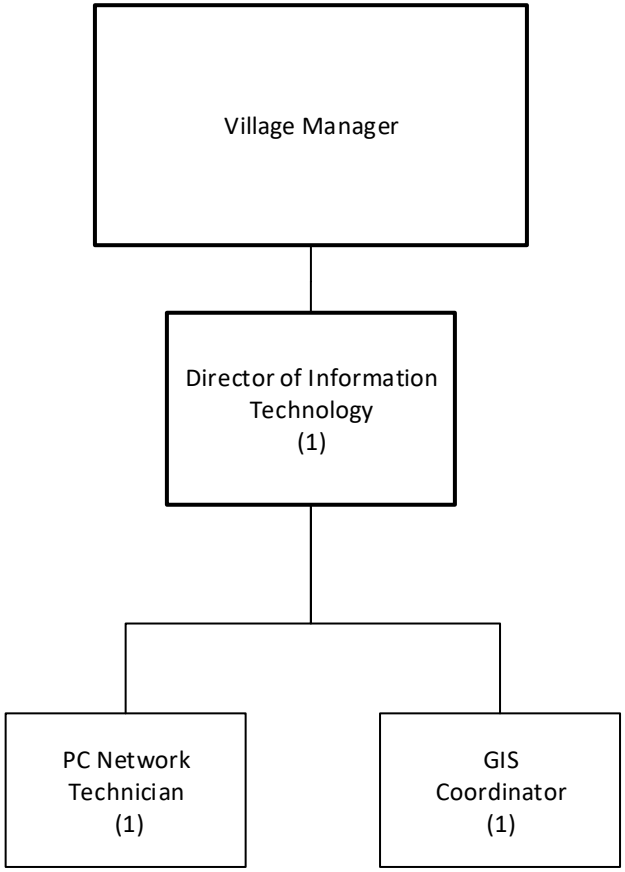
FOX CROSSING
BRIDGING THE FOX CITIES

FIRE DEPARTMENT



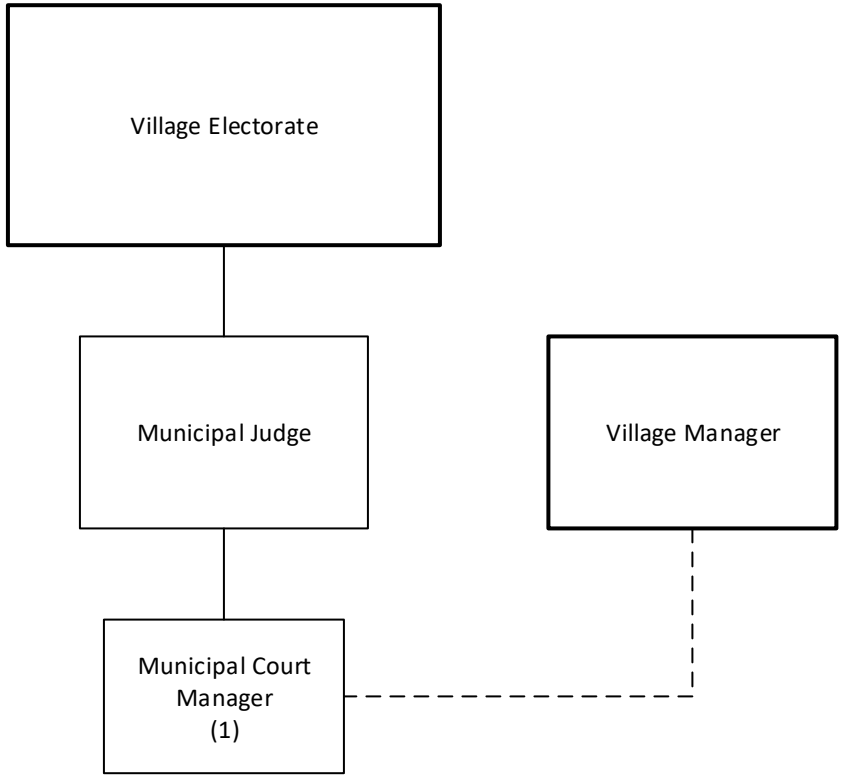
FOX CROSSING
BRIDGING THE FOX CITIES

INFORMATION TECHNOLOGY



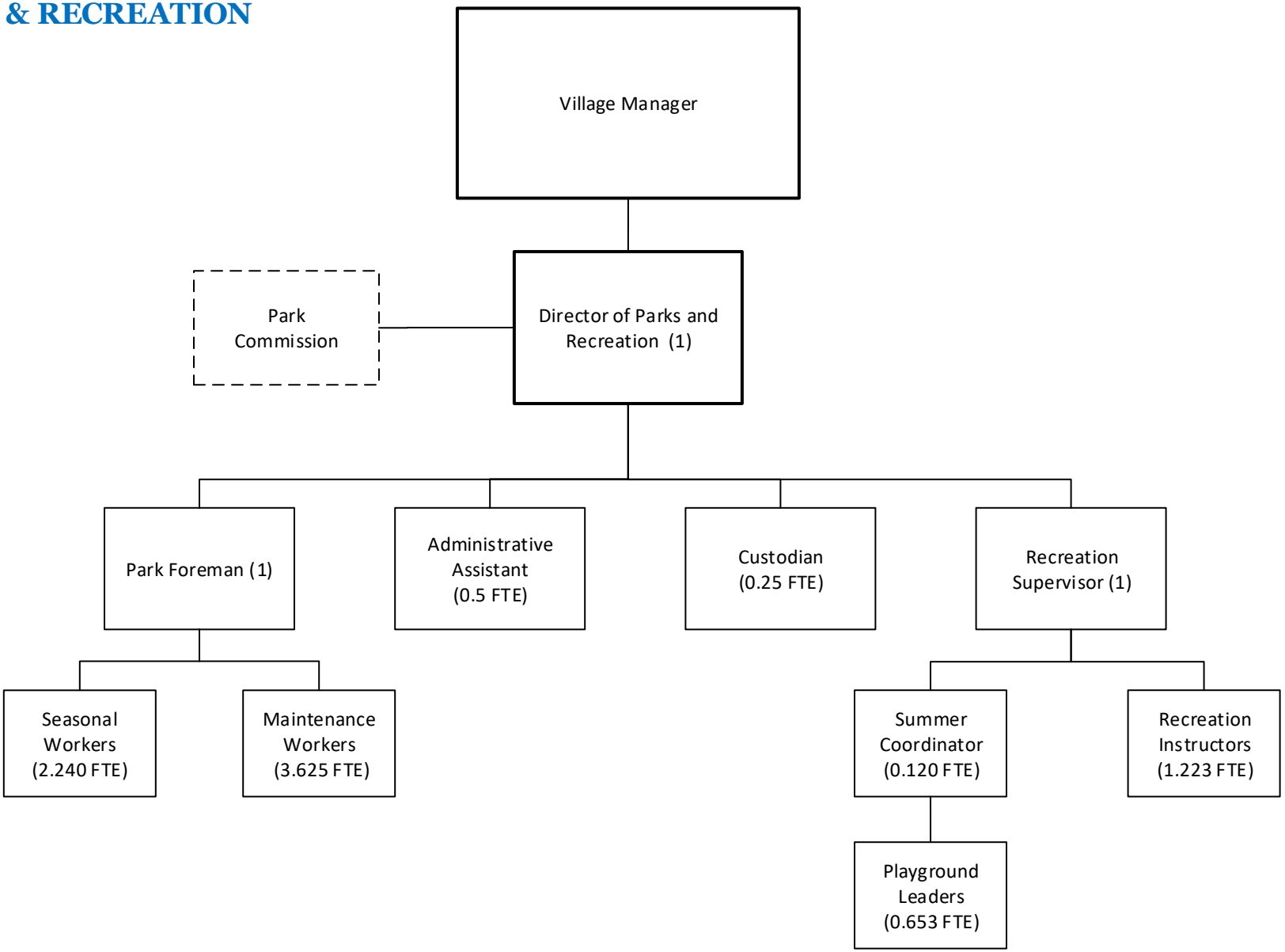
FOX CROSSING
BRIDGING THE FOX CITIES

JUDICIAL



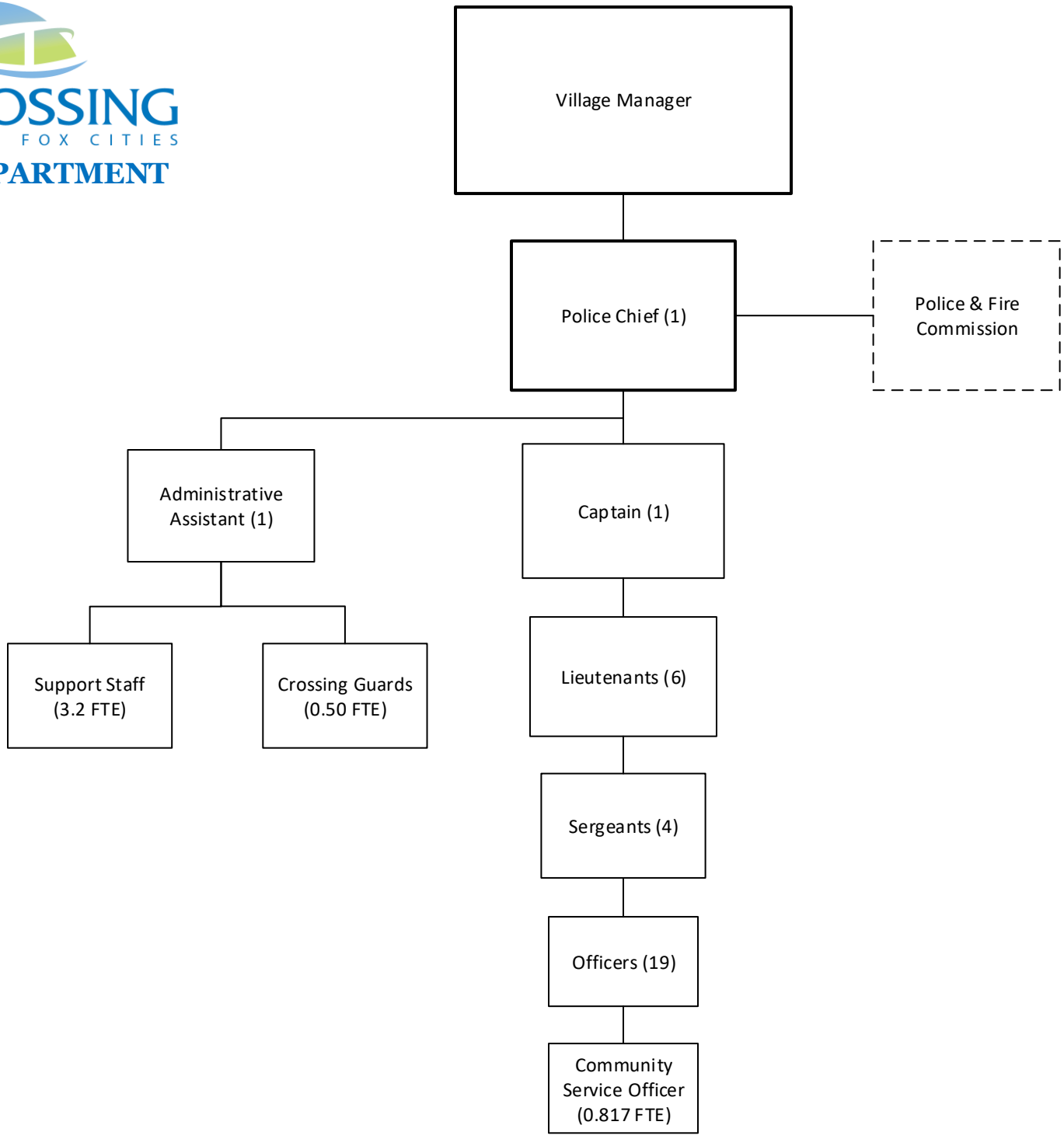
FOX CROSSING
BRIDGING THE FOX CITIES

PARK & RECREATION



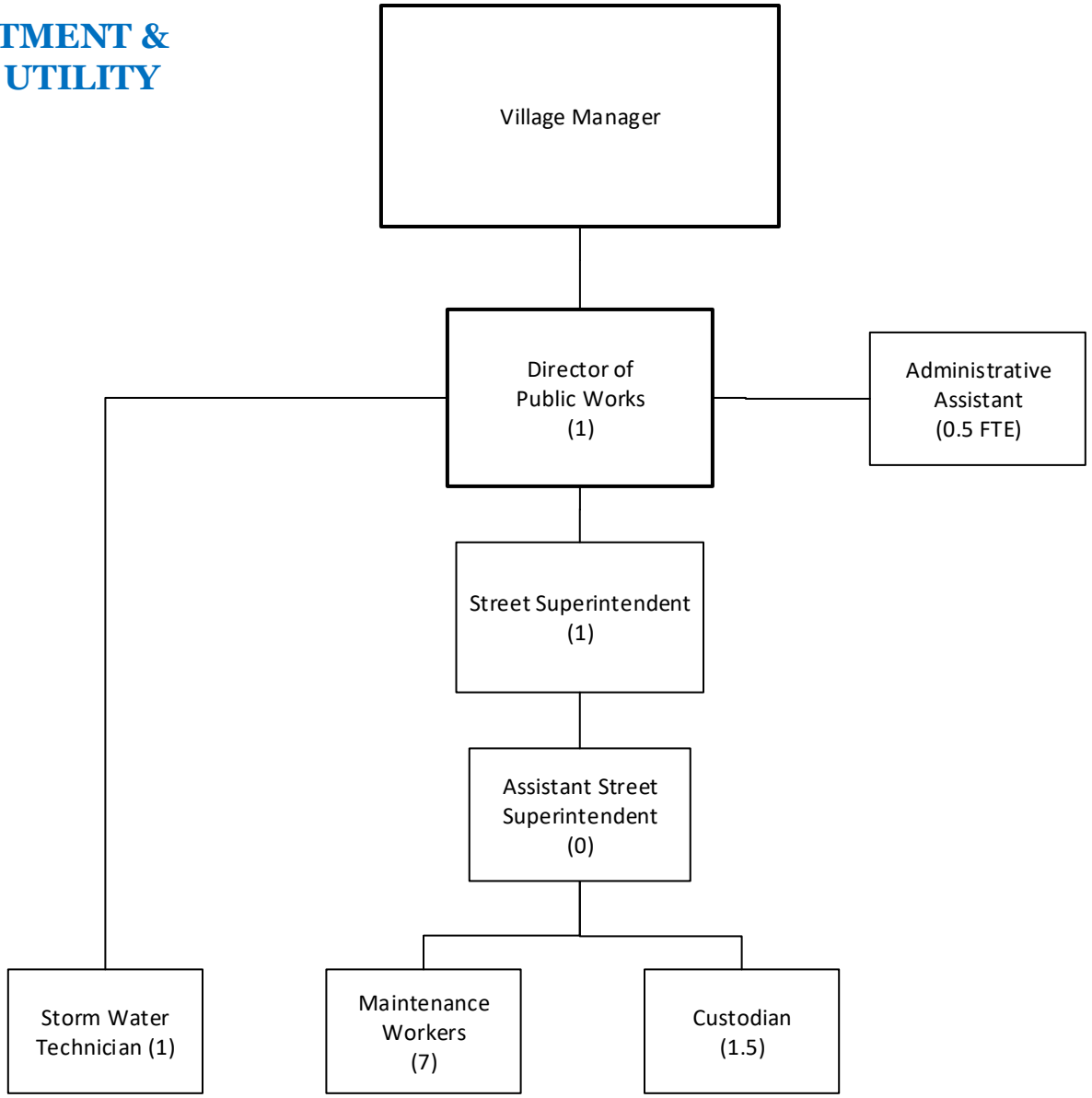
FOX CROSSING
BRIDGING THE FOX CITIES

POLICE DEPARTMENT



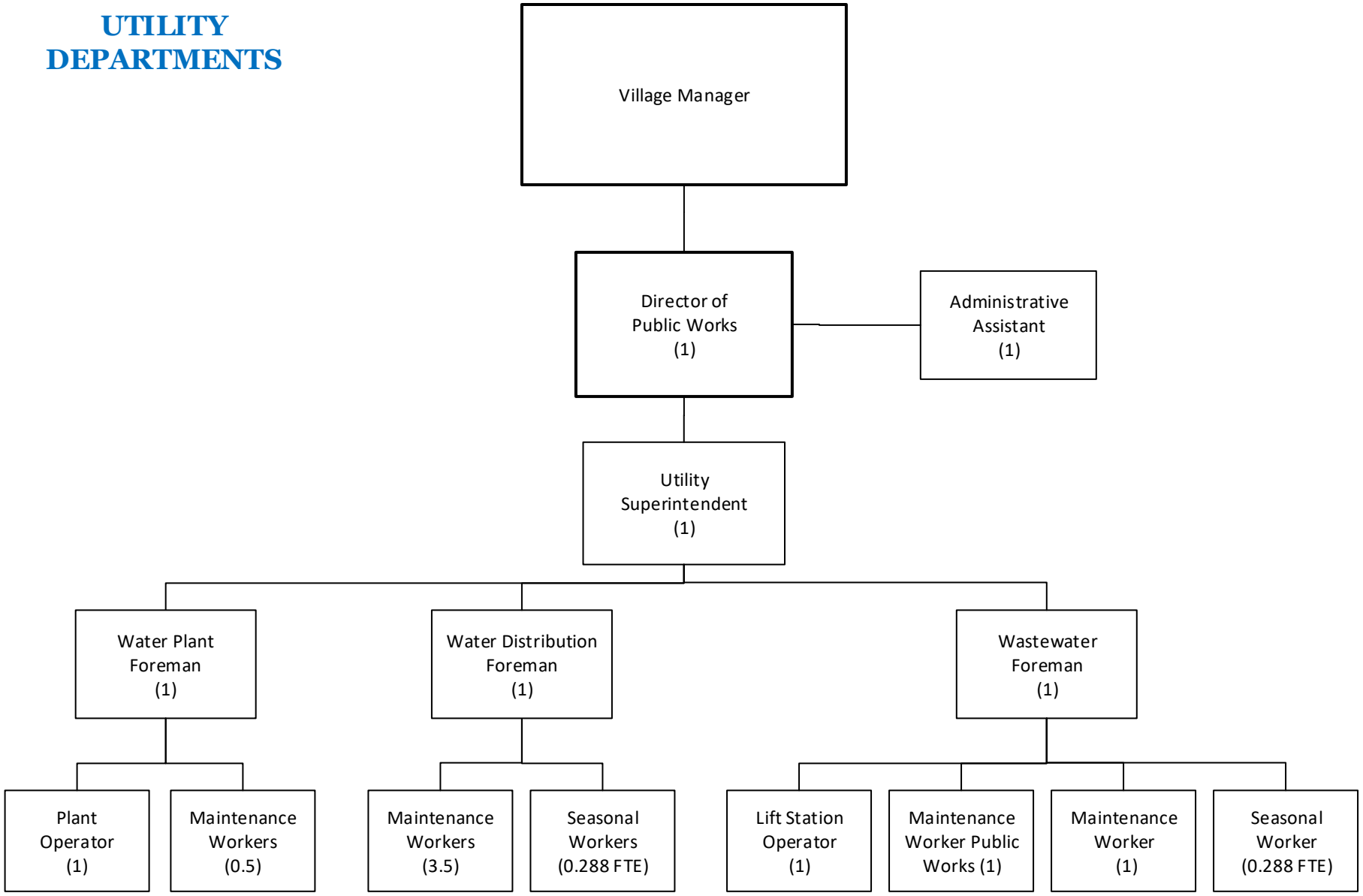
FOX CROSSING
BRIDGING THE FOX CITIES

STREET DEPARTMENT & STORMWATER UTILITY



FOX CROSSING
BRIDGING THE FOX CITIES

UTILITY DEPARTMENTS



VILLAGE OF FOX CROSSING

2027 POSITION GRADE ORDER

Effective 01/01/27

Grade	Position
A	Maintenance Worker-Reduced Duty
1	Custodian I
2	Custodian II
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

2027 POSITION GRADE ORDER

Effective 01/01/27

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

2027 Compensation Plan

(Based on 2,080 hours per year)

Grade	Salary		
	Min	Mid	Max
A	32,355.56	36,400.00	40,444.44
1	41,597.92	46,797.65	51,997.38
2	44,093.80	49,605.51	55,117.22
3	46,739.42	52,581.84	58,424.26
4	49,543.79	55,736.75	61,929.71
5	52,516.42	59,080.95	65,645.49
6	55,667.40	62,625.81	69,584.22
7	59,007.44	66,383.36	73,759.28
8	62,547.89	70,366.36	78,184.83
9	66,300.76	74,588.34	82,875.92
10	70,278.81	79,063.65	87,848.48
11	74,495.54	83,807.46	93,119.39
12	78,965.27	88,835.91	98,706.55
13	83,703.19	94,166.07	104,628.94
14	88,725.38	99,816.03	110,906.68
15	94,048.90	105,804.99	117,561.08
16	99,691.84	112,153.29	124,614.75
17	105,673.35	118,882.49	132,091.63
18	112,013.75	126,015.44	140,017.13
19	118,734.57	133,576.36	148,418.16
20	125,858.65	141,590.95	157,323.25
21	133,410.16	150,086.40	166,762.64
22	141,414.77	159,091.59	176,768.40
23	149,899.66	168,637.08	187,374.50

2027 Budget Payroll Splits

Position	2026 Percentage				2027 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	2026 Village Percentage				2027 Village Percentage			
	Admin		CLK		Admin		CLK	
Deputy Clerk/Confidential Administrative Assistant	25%		75%		25%		75%	

Position	2026 Percentage				2027 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								