



# AGENDA

## VILLAGE OF LITTLE CHUTE UTILITY COMMISSION MEETING

PLACE: Little Chute Village Hall, Board Room

DATE: Tuesday, October 21, 2025

TIME: 5:00 p.m.

Join Zoom Meeting

<https://us06web.zoom.us/j/84604874577>

Meeting ID: 846 0487 4577

One tap mobile

+13126266799,,84604874577# US (Chicago)

- A. Call to Order
- B. Roll Call
- C. Public Appearance for Items Not on the Agenda

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- 1. Approval of Minutes of September 8, 2025
- 2. Discussion/Action—2026 Proposed Utility Budget
- 3. Discussion—Odor Research Meter Station 3
- 4. Discussion/Action—Sampling Protocols and Billing Procedures
- 5. Progress Reports
  - a. MCO Operations Update
  - b. Director of Public Works
  - c. Finance Director
- 6. Approval of Vouchers
- 7. Unfinished Business
- 8. Items for Future Agenda
- 9. Adjournment

Requests from persons with disabilities who need assistance to participate in this meeting should be made with as much advance notice as possible to the Clerk's Office at 108 West Main Street, (920) 423-3852  
Prepared: October 16, 2025

## MINUTES OF THE UTILITY COMMISSION MEETING OF SEPTEMBER 16, 2025

### Call to Order

The Utility Commission meeting was called to order virtually at 5:00 PM by Kevin Coffey, Chair

### Roll Call

PRESENT: Tom Buchholz  
Ken Verstegen  
Jessica Schultz  
Mike Vanden Berg  
Kevin Coffey, Chair

ALSO PRESENT: Lisa Remiker-DeWall, Beau Bernhoft, Bob Givens, Jerry Verstegen, Laurie Decker

### Public Appearance for Items Not on the Agenda

Eight individuals appeared and complained about the smell at the sewer meter station on Sanitorium, noting it is not getting better but is getting worse. It has been going on for several years but during construction it has increased over the past year. Residents want to know if this has been studied and what are the long-term impacts of inhaling the gas. Concern raised with child that has asthma living nearby. Kevin Coffey noted that there is a meter station there and that is where testing of strength is taken for what HOVMSD bills the Village of Little Chute. Ownership of the station is HOVMSD but pipes going into the station are owned by VLC. It was noted that DPW Director Bob Givens has initially talked with Brian Helminger and will be following up again. He has seen complaints raised to previous DPW Director over several years when looking through emails. Kevin Coffey also noted he will follow up with Brian Helminger then contact representative of the individuals present of what he has discovered (individual volunteered to be point of contact for the group).

### Approval of Minutes from the Utility Commission Meeting of September 16, 2025

*Moved by J. Schultz, seconded by T. Buchholz to Approve Minutes from the Utility Commission of September 16, 2025.*

All Ayes – Motion Carried

### Presentation—McMahon Draft Review Water Systems Evaluation

Tony from McMahon gave an overview of the study. He asked for feedback on the presentation. Plan is to finalize the plan and release that will include markers (modeling) of when we need to look at expansions. Priority is leaning more towards a new well vs a new tower. Would look to come back in one month with final.

### Discussion/Action—2026 Sewer Rates

*Moved by Kevin Coffey, seconded by Tom Buchholz to increase rates by 4%*

All Ayes – Motion Carried

### Discussion/Action—Approval of 2025 Purchaswe of Back Up VFD for Well Motors

Jerry Verstegen gave an overview. Suggested having a backup on hand due to lead time to get the motor. Will power it up biannually.

*Moved by T. Buchholz, seconded by J. Schultz to approve purchase from Pieper Automation for \$19,012.*

All Ayes – Motion Carried

## **Discussion/Action—Review and Approve 2026 Salt Bids**

Jerry gave an overview.

*Moved by J. Schultz, seconded by T. Buchholz to approve Midwest Salt for \$152.28 per ton.*

All Ayes – Motion Carried

## **Progress Reports**

### **Approval of Vouchers**

*Moved by T. Buchholz, seconded by K. Verstegen to Approve and Authorize payment of Vouchers and draw from the respective funds.*

All Ayes – Motion Carried

### **Unfinished Business**

Flooding in storm sewers on Apple Tree Lane and Orchard. I & I Plan, clearwater near Crystal Print, odor issue until resolved.

### **Items for Future Agendas**

None

### **Adjournment**

*Moved by K. Coffey, seconded by J. Schultz to Adjourn Utility Commission Meeting at 6:12 p.m.*

All Ayes – Motion Carried

## **VILLAGE OF LITTLE CHUTE**

By: \_\_\_\_\_  
Kevin Coffey, Chair

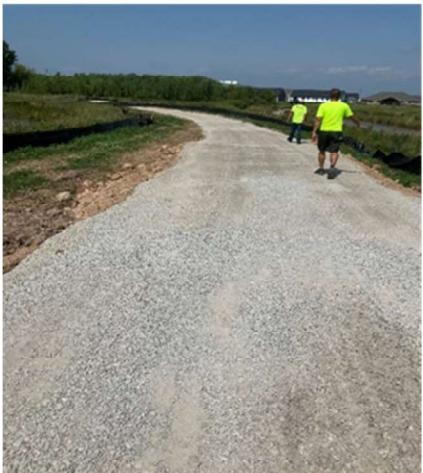
Attest: \_\_\_\_\_

Laurie Decker, Village Clerk

## VILLAGE OF LITTLE CHUTE

# 2026 PROPOSED BUDGET

Adopted:



# Little Chute

ESTABLISHED 1848

Village of Little Chute  
108 W Main Street  
Little Chute WI 54140



To: Village President and Board of Trustees  
 From: Beau Bernhoft, Village Administrator  
 Date: October 1, 2025  
 Subject: 2026 Budget

We are proud to present you with the 2026 Budget for the Village of Little Chute. First, this budget continues to fund high-quality, efficient, and affordable quality services while preparing the Village of Little Chute for long-term financial success through strategic investments in our community. The Village has undertaken several initiatives designed to improve the framework in which we provide services and operate as an organization:

- *Effective and efficient utilization of our existing assets* – investment in maintenance of park shelters, street repairs and reconstruction
- *Emphasis on economic development opportunities* – site preparation for mixed use development, completion of the Pine Street Project, next steps facilitating environmental cleanup of Sandy's Drycleaner site, and growth in the north corridor
- *Workforce development* – prioritize and begin improvements identified in the employee engagement survey including focus groups to gain greater insight and employee involvement
- *Continuous process improvement efforts to serve citizens* – created an Administrative Services Department to foster cross-department collaboration empowering employees to enhance skills, provide growth opportunities and enhance customer experience

The 2026 Budget incorporates the long-range infrastructure plans that are referenced in our 2026-2030 Capital Improvement Plan (CIP)<sup>1</sup>.

The overall net new construction for the Village this year increased only .967% compared to recent highs of 4.016% and 5.860% in 2024 and 2023, respectively. The Evantra Development agreement signed in 2025 provides for the development of 51.5 acres with single family and multifamily units plus sizing of supporting infrastructure necessary for future growth to the north. The equalized property value (Tax Incremental District out) for the Village increased 13.35% while the tax levy increased 2.98%. The interim market update in 2025 was necessary to comply with WI Statute 70.05(5) that requires a municipality's assessed value of major classes of property be within 10% of full value once every five years. The 2025 assessed tax rate decreases to \$4.6063 from the 2024 assessed rate of \$6.7624 (31.88%) bringing alignment with the 2025 equalized tax rate of \$4.5602 down from the 2024 rate of \$5.0190 (9.14%). Notable additions or changes to the 2026 Budget by fund include:

**General Fund** - The General Fund is a major fund for the Village of Little Chute and accounts for all financial resources required to operate General Government, Public Safety (excluding Fox Valley Metro Police Department), Public Works, Culture-Recreation-Education, Conservation & Development, and other financial uses. The 2026 General Fund Budget increases total fund expenses by \$314,018 or 6.44% offset by revenue increases of \$42,494 or 1.09%. The tax levy for the General Fund increases by \$171,524 or 18.45% for a total of \$1,101,424 to support the investment of maintaining our existing assets. The Department of Public Works will identify up to five crosswalks commonly used by school children for possible Rectangular Rapid Flashing Beacon (RRFB) installation selecting two for design and installation in 2026. The Department of Parks, Recreation and Forestry will complete fascia board replacement, pressure wash/mildew remover then stain seal for applicable Doyle Park shelters to

<sup>1</sup> The 2026-2030 CIP can be found here: [CIP 2026-2030](#)

preserve for long-term viability. All other services in 2026 across the General Fund are projected to be maintained despite the inflationary environment through collaborative efforts.

**Special Revenue Funds** - The Special Revenue Funds are used to account for the proceeds of specific revenue sources that are restricted to particular expenditures. The Village of Little Chute has ten different Special Revenue Funds. Expenditures across all Special Revenue Funds increased 8.3% in 2026, totaling \$7,753,387. Most of the expenditures in these funds (55.6%) are attributable to Fox Valley Metro Police Department (FVMPD). FVMPD will professionally navigate the de-merger with the Village of Kimberly while maintaining a high level of professional law enforcement services to the communities until the final termination date is negotiated. In 2026, \$395,630 has been segregated for potential supplemental service from Outagamie County and other expenses for the demerger while \$3,916,798 represents the continuation of consolidated services of which the Village of Little Chute's share is \$2,246,908 or 61.97%. Typical vehicle replacement has been placed on hold for the interim. Other increases in the Special Revenue Fund in 2026 include an increase of \$27,345 in the tax levy for the Library to fund additional expenses. The Sanitation Fund has an increase of \$29,245 (landfill tipping fees accounting for \$25,000 of that increase); however, we will strategically manage with current rates.

**Debt Service** – The Village anticipates a \$11,000,000 2025 debt issue that will fund 2025 and 2026 projects (majority of this issue funds our new Fire Station). The projected outstanding debt at December 31, 2026, is \$29.8 million. This will represent ~33% of the Village's legal debt limit below the Village's target of 50%. Our fiscally responsible Fund Balance and Reserve Policy that assigns a minimum of 50% of any positive year end variance to reduce debt is a contributing factor for compliance.

**Capital Project Funds** – These accounts manage the fiscal resources to be used for the acquisition or construction of major facilities or infrastructure. There are nine accounts within this fund category. Primary sources of revenue in these accounts are tax levy, special assessments, intergovernmental revenues, and debt proceeds. Expenditures in Capital Projects are proposed to be \$8,596,120 in 2026 including \$1,653,690 for street reconstruction (Miami Circle \$1.1M and Arthur Street \$357K). The Tax Incremental Districts will pay over \$3,307,200 in development incentives plus transfer \$2,860,686 of tax increment to fund debt service on prior year capital project expenditures.

**Utilities (Proprietary Funds)** – The Village of Little Chute's Water, Sewer, and Stormwater Utilities are operated as proprietary funds. Infrastructure reconstruction on Miami Circle and Arthur street will occur in all three utilities. The Sewer Utility will implement the second planned 4% rate increase required to fund the large interceptor project by the Heart of the Valley Metropolitan Sewer District while locally we monitor inflow and infiltration into the system to mitigate our costs. The 2025 Water Budget included funds to start a rate study this fall that will continue through most of 2026. Increasing Department of Natural Resources and Environmental Protection Agency requirements place stress on maintaining positive cash flow. Water Tower # 2 will be painted (\$350K), smaller capital assets (generator, altitude valve, roof replacements and finishing the corrosion control chemical change) and continuing the progress of cellular meter installations will be the capital focus. The Stormwater Utility continues to provide safe, dependable surface drainage including dredging, invasive vegetation, and embankment work on our existing stormwater ponds. The ongoing use of key fiscal ratios provides appropriate and informed fiscal metrics to monitor fiscal administration for all three Utilities.

**CONCLUSION** - In 2026, we will continue to make investments that enable our organization to leverage the resources we have in the continuation and improvement of a wide array of services that the Village of Little Chute provides. As we consider these important decisions, it is vital that the Village Board and all team members remember that our mission of preserving community character, enhancing quality of life, and building a sustainable community for future generations through visionary leadership and citizen engagement is vital.

I would like to thank all Department Heads and staff for responsible and accurate budget submittals. The team working on behalf of the Village of Little Chute takes great pride in their work and it shows! Together we will continue our dedication to exceed expectations and expand our communities' horizons.

<b>CATEGORY</b>	<b>Public Works</b>
<b>DEPARTMENT</b>	<b>Sanitary Sewer</b>
<b>ACCOUNT ORGANIZATION</b>	<b>610</b>

**MISSION:**

To maintain an efficient and reliable sanitary sewer collection system through proactive operation, monitoring, and maintenance. Key responsibilities include:

- Monitoring inflow and infiltration to identify and reduce excess water entering the system.
- Repairing and replacing defective sanitary sewer pipes to ensure system integrity and prevent service disruptions.
- Collaborating with the Heart of the Valley Metropolitan Sewerage District (HOVMSD), which oversees wastewater treatment.

**PERFORMANCE MEASUREMENTS**

	<b>Actual 2023</b>	<b>Actual 2024</b>	<b>Projected 2025</b>	<b>Target 2026</b>
Billed Village of Kimberly for Shared "Sewer Jetter" Costs	\$3,626	\$7,831	\$1000	\$1000
Lineal Feet of Sanitary Main Installed	4,375	1,389	5,189	1,980
Number of Sanitary Laterals Installed	45	39	31	43
Vertical Feet of Sanitary Manholes Installed	229	96	274	140

**2026 GOALS**

1. Continue to monitor high and low flows to help in the detection of inflow and infiltration.
2. Continuing with Capacity, Management, Operation and Management (CMOM) Program that is on record with the Wisconsin Department of Natural Resources (WDNR).
3. Increase monitoring of inflow and infiltration (I & I) by utilizing ArcGIS and Field maps to strategically televise sanitary sewer and inspect manholes. Service areas 2 and 3 will be monitored every other year and the monitoring area created in 2025 will be monitored annually.
4. Continue metering high and low flows and visual checks.
5. Take proper measures to correct any I & I found.
6. Continue to do visual checks on complete system for restrictions and clean and televise, approximately 1/3 of system annually.

**SIGNIFICANT PROGRAM/COST CHANGES**

Continue to work with Nestle to receive accurate measurements and sampling of flows.

Continue coordinating with Outagamie County Landfill to monitor the holding tank and metering station to prevent slug-loading into the Villages sanitary infrastructure.

Implement Village initiated industrial sampling procedures that determines frequency and provides third party internal controls for equity to all ratepayers.

Research the cost and implementation of monitoring sanitary flows using SmartCover (system of self-contained, wireless devices that mount under manhole covers to provide monitoring of sewage levels and flow).

Implement the planned 4% Sewer rate increase and monitor impact once HOVMSD releases their 2026 rates after completing their full cost of service rate study.

**PERSONNEL CHANGES/JUSTIFICATION**

None

**2025 ACHIEVEMENTS**

1. CTH OO Sanitary Sewer Lining Project.
2. Continued with CMOM Program.
3. Continued with all elements of monitoring inflow and infiltration (I & I).
4. Continued metering high and low flows and visual checks.
5. Implemented proper measures to correct any I & I found.
6. Continued to do visual checks on complete system for restrictions and jet, approximately one third of the system in 2025.
7. Completed installation of the Nestle control manhole to improve monitoring and sampling of flows leaving the facility.

**CAPITAL OUTLAY**

Miami Circle Sewer Replacement from Florida Avenue to Vandenbroek Road - \$540,000

Arthur Street Sewer Replacement from McKinley Avenue to Main Street - \$104,000

# 2026 PROPOSED BUDGET

ACCOUNT NUMBER	ACCOUNT TITLE	AMENDED					INCREASE (DECREASE)		% CHANGE		BRIEF EXPLANATIONS OF ANY VARIANCE OVER 3% AND \$1,000 ORANGE HIGHLIGHT AND BLUE					
		ACTUAL 2023	ACTUAL 2024	BUDGET 2025	BUDGET 2025	YTD 2025	ESTIMATED 2025	BUDGET 2026	BUDGET	2025 BUDGET	2025 ACTUAL	2025 ACTUAL	2025 ACTUAL	HIGHLIGHT IF LESS THAN 3% AND \$1,000		
<b>SEWER</b>																
610-32290	SEWER LATERAL PERMITS	630	900	1,550	1,550	600	600	3,100	1,550	100.00%	2,500	416.67%	Founders Estates, Mazzanti Estates, Golden Gate			
610-34449	RESIDENTIAL-MULTI FAMILY	227,302	239,290	240,882	240,882	167,476	250,000	260,000	19,118	7.94%	10,000	4.00%	Sewer Rate increase and number of customers increase			
610-34450	METERED SALES - RESIDENTIAL	1,198,823	1,201,465	1,271,421	1,271,421	846,747	1,270,000	1,320,000	48,579	3.82%	50,000	3.94%	Sewer Rate increase and number of customers increase			
610-34451	METERED SALES - COMMERCIAL	261,170	212,005	276,513	276,513	151,494	227,000	236,000	(40,513)	-14.65%	9,000	3.96%	Large commercial customer reduction in water used offset with rate increase			
610-34452	METERED SALES - INDUSTRIAL	1,389,567	1,544,000	1,637,661	1,637,661	1,130,002	1,695,000	1,750,000	112,339	6.86%	55,000	3.24%	Sewer Rate increase and number of customers increase			
610-34464	METERED SALES - PUBLIC AUTH.	480,602	416,987	254,921	254,921	237,256	285,000	307,000	52,079	20.43%	22,000	7.72%	Increase from Water Utility charged @ correct rate less expected decrease for NE Landfill site			
610-34470	FORFEITED DISCOUNTS(PENALTIES)	7,512	7,934	7,000	7,000	4,040	6,860	7,000	-	0.00%	140	2.04%				
610-34471	LATERAL NON-COMPLIANCE FEE	3,600	3,600	3,600	3,600	2,250	3,250	3,000	(600)	-16.67%	(250)	-7.69%	Currently five accounts billed \$50/month			
610-34474	SURCHARGE (25%)	62,461	41,662	42,650	42,650	3,590	7,200	7,200	(35,450)	-83.12%	-	0.00%	Landfill NE sites hauled			
610-34475	OTHER OPERATING REVENUE	-	-	200	200	-	-	-	(200)	-100.00%	-	#DIV/0!				
610-34901	OTHER CHARGES FOR SERVICES	3,623	393	2,000	2,000	306	600	-	(2,000)	-100.00%	(600)	-100.00%	Sewer Jetter charges to Kimberly - larger repairs in 2023 and 2024; replacing 2026 VLC owned			
610-36101	INTEREST ON INVESTMENTS	151,570	210,009	30,000	30,000	143,876	200,000	50,000	20,000	66.67%	(150,000)	-75.00%	Declining cash balances, market fluctuations			
610-37901	INTEREST ON SPECIAL ASMT	283	1,412	1,800	1,800	202	1,800	1,200	(600)	-33.33%	(600)	-33.33%				
610-39500	GAIN/LOSS ON INVESTMENTS	37,503	39,345	-	-	37,022	37,022	-	-	#DIV/0!	(37,022)	-100.00%				
610-39521	MISC NON OPERATING INC-UTILIT	121,816	1,537	1,006	1,006	1,006	1,006	509	(497)	-49.40%	(497)	-49.40%	Amortization of Debt Premium, PCB settlement and Landfill reimbursement of legal/other			
610-39600	CAPITAL CONTRIBUTIONS	383,013	366,527	978,000	978,000	-	978,000	-	(978,000)	-100.00%	(978,000)	-100.00%	23 Randolph, 24 Evergreen Drive Phase III; Founders Estate; 25 Evanta			
<b>Total Sewer Revenues and Sources of Funds</b>		<b>4,329,477</b>	<b>4,287,066</b>	<b>4,749,204</b>	<b>4,749,204</b>	<b>2,725,867</b>	<b>4,963,338</b>	<b>3,945,009</b>	<b>(804,195)</b>	<b>-16.93%</b>	<b>(1,018,329)</b>	<b>-20.52%</b>	<b>Across the board 4% sewer rate increase as planned due to interceptor project</b>			
<b>Sewer Capital</b>																
<i>Miami Circle</i>																
610-51109-101	FULL-TIME WAGES	-	-	2,094	2,094	1,880	2,094	9,890	7,796	372.30%	7,796	372.30%	2026 Capital Project			
610-51109-103	SOCIAL SECURITY	-	-	160	160	132	160	755	595	371.88%	595	371.88%				
610-51109-104	RETIREMENT	-	-	146	146	131	146	710	564	386.30%	564	386.30%				
610-51109-105	HEALTH INSURANCE	-	-	588	588	558	588	2,687	2,099	356.97%	2,099	356.97%				
610-51109-107	LIFE INSURANCE	-	-	1	1	1	1	4	3	300.00%	3	300.00%				
610-51109-108	DENTAL INSURANCE	-	-	38	38	36	38	176	138	363.16%	138	363.16%				
610-51109-109	DISABILITY INSURANCE	-	-	5	5	4	5	20	15	300.00%	15	300.00%				
610-51109-263	CONSTRUCTION	-	-	-	-	-	-	524,758	524,758	#DIV/0!	524,758	#DIV/0!	2027 Capital Project			
<i>Orchard Lane</i>																
610-51110-101	FULL-TIME WAGES	-	-	411	411	430	411	4,082	3,671	893.19%	3,671	893.19%				
610-51110-103	SOCIAL SECURITY	-	-	31	31	31	31	314	283	912.90%	283	912.90%				
610-51110-104	RETIREMENT	-	-	29	29	30	29	293	264	910.34%	264	910.34%				
610-51110-105	HEALTH INSURANCE	-	-	111	111	95	111	1,234	1,123	1011.71%	1,123	1011.71%				
610-51110-107	LIFE INSURANCE	-	-	-	-	0	-	2	2	#DIV/0!	2	#DIV/0!				
610-51110-108	DENTAL INSURANCE	-	-	7	7	6	7	84	77	1100.00%	77	1100.00%				
610-51110-109	DISABILITY INSURANCE	-	-	-	-	1	-	8	8	#DIV/0!	8	#DIV/0!				
610-51110-204	CONTRACTUAL SERVICES	-	-	7,650	7,650	-	7,650	-	(7,650)	-100.00%	(7,650)	-100.00%	Televising pipe inspection, soil borings			
<i>Bittersweet Court</i>																
610-51114-101	FULL-TIME WAGES	-	-	1,234	1,234	194	1,234	632	(602)	-48.78%	(602)	-48.78%				
610-51114-103	SOCIAL SECURITY	-	-	95	95	14	95	48	(47)	-49.47%	(47)	-49.47%				
610-51114-104	RETIREMENT	-	-	85	85	14	85	45	(40)	-47.06%	(40)	-47.06%				
610-51114-105	HEALTH INSURANCE	-	-	344	344	41	344	191	(153)	-44.48%	(153)	-44.48%				
610-51114-107	LIFE INSURANCE	-	-	-	-	0	-	-	-	#DIV/0!	-	#DIV/0!				
610-51114-108	DENTAL INSURANCE	-	-	21	21	2	21	13	(8)	-38.10%	(8)	-38.10%				
610-51114-109	DISABILITY INSURANCE	-	-	2	2	0	2	1	(1)	-50.00%	(1)	-50.00%				
610-51114-204	CONTRACTUAL SERVICES	-	-	850	850	-	850	-	(850)	-100.00%	(850)	-100.00%	Televising pipe inspection, soil borings			
<i>Arthur Street</i>																
610-51234-101	FULL-TIME WAGES	-	-	1,028	1,028	1,084	1,084	3,367	2,339	227.53%	2,283	210.61%				
610-51234-103	SOCIAL SECURITY	-	-	79	79	76	76	256	177	224.05%	180	236.84%				
610-51234-104	RETIREMENT	-	-	71	71	75	75	241	170	239.44%	166	221.33%				
610-51234-105	HEALTH INSURANCE	-	-	280	280	315	315	867	587	209.64%	552	175.24%				
610-51234-107	LIFE INSURANCE	-	-	-	-	0	-	1	1	#DIV/0!	1	#DIV/0!				
610-51234-108	DENTAL INSURANCE	-	-	17	17	20	20	56	39	229.41%	36	180.00%				
610-51234-109	DISABILITY INSURANCE	-	-	2	2	2	2	7	5	250.00%	5	250.00%				
610-51234-263	CONSTRUCTION	-	-	-	-	-	-	99,205	99,205	#DIV/0!	99,205	#DIV/0!	Project Complete			
<i>Founders Estate</i>																
610-51235-101	FULL-TIME WAGES	-	-	934	934	560	934	-	(934)	-100.00%	(934)	-100.00%				
610-51235-103	SOCIAL SECURITY	-	-	72	72	42	72	-	(72)	-100.00%	(72)	-100.00%				
610-51235-104	RETIREMENT	-	-	64	64	39	64	-	(64)	-100.00%	(64)	-100.00%				
610-51235-105	HEALTH INSURANCE	-	-	247	247	87	247	-	(247)	-100.00%	(247)	-100.00%				
610-51235-107	LIFE INSURANCE	-	-	-	-	0	-	-	-	#DIV/0!	-	#DIV/0!				
610-51235-108	DENTAL INSURANCE	-	-	16	16	4	16	-	(16)	-100.00%	(16)	-100.00%				
610-51235-109	DISABILITY INSURANCE	-	-	1	1	1	1	-	(1)	-100.00%	(1)	-100.00%				
<i>County OO Sanitary Lining</i>																
610-51236-101	FULL-TIME WAGES	-	-	7,381	7,381	3,417	7,381	631	(6,750)	-91.45%	(6,750)	-91.45%				
610-51236-103	SOCIAL SECURITY	-	-	566	566	255	566	48	(518)	-91.52%	(518)	-91.52%				
610-51236-104	RETIREMENT	-	-	511	511	242	511	45	(466)	-91.19%	(466)	-91.19%				
610-51236-105	HEALTH INSURANCE	-	-	1,828	1,828	766	1,828	78	(1,750)	-95.73%	(1,750)	-95.73%				
610-51236-107	LIFE INSURANCE	-	-	3	3	1	3	-	(3)	-100.00%	(3)	-100.00%				
610-51236-108	DENTAL INSURANCE	-	-	111	111	45	111	3	(108)	-97.30%	(108)	-97.30%				
610-51236-109	DISABILITY INSURANCE	-	-	15	15	7	15	1	(14)	-93.33%	(14)	-93.33%				
610-51236-110	OVERTIME	-	-	-	-	61	61	-	-	#DIV/0!	(61)	-100.00%				
610-51236-204	CONTRACTUAL SERVICES	-	-	-	-	322	322	-	-	#DIV/0!	(322)	-100.00%				
610-51236-263	CONSTRUCTION	-	-	73,585	89,000	213	89,000	-	(73,585)	-100.00%	(89,000)	-100.00%	2025 Project			

# 2026 PROPOSED BUDGET

ACCOUNT NUMBER	ACCOUNT TITLE	INCREASE (DECREASE)							INCREASE (DECREASE)		INCREASE (DECREASE)		BRIEF EXPLANATIONS OF ANY VARIANCE OVER 3% AND \$1,000 ORANGE HIGHLIGHT AND BLUE HIGHLIGHT IF LESS THAN 3% AND \$1,000	
		ACTUAL 2023	ACTUAL 2024	BUDGET 2025	AMENDED BUDGET 2025	YTD 2025	ESTIMATED 2025	BUDGET 2026	BUDGET	2025 BUDGET	2025 ACTUAL	ESTIMATED 2025	2025 ACTUAL	
<i>Fox Valley Tool and Die</i>														
610-51244-101	FULL-TIME WAGES	-	-	-	-	406	406	-	-	#DIV/0!	(406)	-100.00%		
610-51244-103	SOCIAL SECURITY	-	-	-	-	30	30	-	-	#DIV/0!	(30)	-100.00%		
610-51244-104	RETIREMENT	-	-	-	-	28	28	-	-	#DIV/0!	(28)	-100.00%		
610-51244-105	HEALTH INSURANCE	-	-	-	-	75	75	-	-	#DIV/0!	(75)	-100.00%		
610-51244-107	LIFE INSURANCE	-	-	-	-	0	-	-	-	#DIV/0!	-	#DIV/0!		
610-51244-108	DENTAL INSURANCE	-	-	-	-	4	4	-	-	#DIV/0!	(4)	-100.00%		
610-51244-109	DISABILITY INSURANCE	-	-	-	-	1	1	-	-	#DIV/0!	(1)	-100.00%		
610-51244-110	OVERTIME	-	-	-	-	-	-	-	-	#DIV/0!	-	#DIV/0!		
<i>Biscayne Drive</i>														
610-51249-101	FULL-TIME WAGES	-	-	-	-	-	-	505	505	#DIV/0!	505	#DIV/0!		
610-51249-103	SOCIAL SECURITY	-	-	-	-	-	-	40	40	#DIV/0!	40	#DIV/0!		
610-51249-104	RETIREMENT	-	-	-	-	-	-	36	36	#DIV/0!	36	#DIV/0!		
610-51249-105	HEALTH INSURANCE	-	-	-	-	-	-	145	145	#DIV/0!	145	#DIV/0!		
610-51249-107	LIFE INSURANCE	-	-	-	-	-	-	-	-	#DIV/0!	-	#DIV/0!		
610-51249-108	DENTAL INSURANCE	-	-	-	-	-	-	10	10	#DIV/0!	10	#DIV/0!		
610-51249-109	DISABILITY INSURANCE	-	-	-	-	-	-	1	1	#DIV/0!	1	#DIV/0!		
610-51249-204	CONTRACTUAL SERVICES	-	-	-	-	-	-	5,750	5,750	#DIV/0!	5,750	#DIV/0!		
<i>Lilac Lane</i>														
610-51250-101	FULL-TIME WAGES	-	-	-	-	-	-	505	505	#DIV/0!	505	#DIV/0!		
610-51250-103	SOCIAL SECURITY	-	-	-	-	-	-	40	40	#DIV/0!	40	#DIV/0!		
610-51250-104	RETIREMENT	-	-	-	-	-	-	36	36	#DIV/0!	36	#DIV/0!		
610-51250-105	HEALTH INSURANCE	-	-	-	-	-	-	145	145	#DIV/0!	145	#DIV/0!		
610-51250-107	LIFE INSURANCE	-	-	-	-	-	-	-	-	#DIV/0!	-	#DIV/0!		
610-51250-108	DENTAL INSURANCE	-	-	-	-	-	-	10	10	#DIV/0!	10	#DIV/0!		
610-51250-109	DISABILITY INSURANCE	-	-	-	-	-	-	1	1	#DIV/0!	1	#DIV/0!		
610-51250-204	CONTRACTUAL SERVICES	-	-	-	-	-	-	4,725	4,725	#DIV/0!	4,725	#DIV/0!		
<b>Total Sewer Capital Expenses</b>		-	-	100,713	116,128	11,780	117,150	662,702	561,989	558.01%	545,552	465.69%		
<b>Sewer Financing</b>														
610-53610-403	DEPRECIATION	249,404	259,753	255,000	255,000	170,000	264,000	268,000	13,000	5.10%	4,000	1.52%	Addition of assets	
610-53610-409	PAYMENT IN LIEU OF TAX	7,933	8,508	8,000	8,000	5,200	8,500	8,500	500	6.25%	-	0.00%		
610-53610-427	INTEREST ON LONG TERM DEBT	4,600	3,400	2,400	2,400	2,225	2,225	1,350	(1,050)	-43.75%	(875)	-39.33%	Declining balance of debt	
610-53610-428	DEBT DISCOUNT AMORTIZATION	718	718	718	718	718	718	760	42	5.85%	42	5.85%		
<b>Total Sewer Financing</b>		262,655	272,379	266,118	266,118	178,143	275,443	278,610	12,492	4.69%	3,167	1.15%		
<b>Sewer Treatment</b>														
610-53611-204	CONTRACTUAL SERVICES	1,285	1,551	2,400	2,400	1,089	1,875	2,400	-	0.00%	525	28.00%	Projected increase, 2025 actual will be less than budgeted	
610-53611-225	HOV METRO DISPOSAL FEES	2,487,107	2,268,003	2,375,000	2,375,000	1,434,778	2,295,700	2,430,000	55,000	2.32%	134,300	5.85%	Projected Volume assuming NE Landfill/OH Snap hauled & rate increase HOVMSD	
<b>Total Sewer Treatment</b>		2,488,392	2,269,553	2,377,400	2,377,400	1,435,867	2,297,575	2,432,400	55,000	2.31%	134,825	5.87%		
<b>Sewer Collection</b>														
610-53612-101	FULL-TIME WAGES	107,966	86,920	133,460	133,460	70,061	133,460	114,527	(18,933)	-14.19%	(18,933)	-14.19%	Staff allocation	
610-53612-102	PART-TIME WAGES	-	-	500	500	-	500	-	(500)	-100.00%	(500)	-100.00%		
610-53612-103	SOCIAL SECURITY	7,906	6,216	10,286	10,286	5,041	10,286	8,797	(1,489)	-14.48%	(1,489)	-14.48%		
610-53612-104	RETIREMENT	7,168	5,814	9,248	9,248	4,845	9,248	8,220	(1,028)	-11.12%	(1,028)	-11.12%		
610-53612-105	HEALTH INSURANCE	25,736	23,565	39,331	39,331	21,098	39,331	33,032	(6,299)	-16.02%	(6,299)	-16.02%		
610-53612-107	LIFE INSURANCE	56	44	67	67	31	67	47	(20)	-29.85%	(20)	-29.85%		
610-53612-108	DENTAL INSURANCE	2,165	1,742	2,485	2,485	1,331	2,485	2,280	(205)	-8.25%	(205)	-8.25%		
610-53612-109	DISABILITY INSURANCE	219	188	265	265	135	265	228	(37)	-13.96%	(37)	-13.96%		
610-53612-110	OVERTIME	87	476	500	500	27	500	500	-	0.00%	-	0.00%		
610-53612-204	CONTRACTUAL SERVICES	10,672	6,098	15,400	15,400	7,038	12,065	15,500	100	0.65%	3,435	28.47%		
610-53612-209	TELEPHONE LOCATES	6,405	3,755	5,000	5,000	3,849	5,000	5,125	125	2.50%	125	2.50%		
610-53612-210	EQUIPMENT RENTAL	-	-	250	250	-	250	250	-	0.00%	-	0.00%		
610-53612-211	RAILROAD EASEMENT	380	380	380	380	380	380	-	0.00%	-	0.00%			
610-53612-212	CLOTHING ALLOWANCE	501	406	406	406	174	298	379	(27)	-6.65%	81	27.18%		
610-53612-213	SAFETY EQUIPMENT	86	140	500	500	26	250	500	-	0.00%	250	100.00%		
610-53612-216	CONSTRUCTION MATERIALS	-	-	2,000	2,000	371	636	2,050	50	2.50%	1,414	222.33%		
610-53612-218	OPERATIONAL SUPPLIES	416	317	400	400	153	250	400	-	0.00%	150	60.00%		
610-53612-221	SMALL EQUIPMENT	981	-	5,000	10,000	-	10,000	5,000	-	0.00%	(5,000)	-50.00%		
610-53612-227	PUBLIC INFORMATION	-	-	100	100	-	100	100	-	0.00%	-	0.00%		
610-53612-247	VEHICLE	13,947	4,038	14,500	14,500	3,129	14,500	14,863	363	2.50%	363	2.50%		
610-53612-249	UTILITIES	779	607	700	700	-	700	700	-	0.00%	-	0.00%		
610-53612-251	MAINTENANCE OF MAINS	4,199	2,397	3,000	3,000	2,250	3,858	4,000	1,000	33.33%	142	3.68%		
610-53612-253	MAINTENANCE OF METERS	9,449	14,547	7,700	7,700	4,335	7,144	7,854	154	2.00%	710	9.94%		
610-53612-256	MAINTENANCE+E & I	559	13,000	15,400	15,400	6,255	15,400	15,350	(50)	-0.32%	(50)	-0.32%		
610-53612-301	NEW EQUIPMENT	-	-	-	-	37,155	37,155	480,000	480,000	#DIV/0!	442,845	1191.89%	2025: Nestle Meter reimbursement; 2026 Sewer Jetter Replacement (120K Water)	
<b>Total Sewer Collection</b>		199,675	170,650	266,878	271,878	167,682	304,128	720,082	453,204	169.82%	415,954	136.77%		
<b>Sewer Customer A/R</b>														
610-53613-101	FULL-TIME WAGES	28,482	38,264	37,914	37,914	26,404	37,914	30,611	(7,303)	-19.26%	(7,303)	-19.26%	Staff turnover with replacement hired at lower rate	
610-53613-102	PART-TIME WAGES	4,576	568	-	-	-	-	-	#DIV/0!	-	#DIV/0!	-	#DIV/0!	
610-53613-103	SOCIAL SECURITY	2,306	2,682	2,923	2,923	1,914	2,923	2,363	(560)	-19.16%	(560)	-19.16%		
610-53613-104	RETIREMENT	2,115	2,530	2,656	2,656	1,852	2,656	2,226	(430)	-16.19%	(430)	-16.19%		
610-53613-105	HEALTH INSURANCE	12,278	13,338	14,664	14,664	9,807	14,664	6,722	(7,942)	-54.16%	(7,942)	-54.16%	New hire takes incentive vs health plan coverage	
610-53613-107	LIFE INSURANCE	23	24	24	24	15	24	20	(4)	-16.67%	(4)	-16.67%		
610-53613-108	DENTAL INSURANCE	685	615	602	602	492	602	555	(47)	-7.81%	(47)	-7.81%		
610-53613-109	DISABILITY INSURANCE	68	77	74	74	51	74	61	(13)	-17.57%	(13)	-17.57%		
610-53613-110	OVERTIME	130	364	300	300	248	300	300	-	0.00%	-	0.00%		
610-53613-204	BILLING SERVICES	93,213	94,498	108,470	108,470	55,590	89,950	117,000	8,530	7.86%	27,050	30.07%	MCO 2026 Contract increase 8.64% (adding .5 employee over 3 yr); Industrial sampling (\$25K)	
610-53613-226	POSTAGE	4,527	4,246	4,990	4,990	3,187	4,780	4,990	-	0.00%	210	4.39%		
610-53613-228	SERVICE FEE/FINANCE CHARGE UT	3,782	4,122	4,200	4,200	2,852	4,278	4,305	105	2.50%	27	0.63%		
<b>Total Sewer Customer A/R</b>		152,185	161,329	176,817	176,817	102,413	158,165	169,153	(7,664)	-4.33%	10,988	6.95%		

## 2026 PROPOSED BUDGET

ACCOUNT NUMBER	ACCOUNT TITLE								INCREASE (DECREASE)	% CHANGE 2025 BUDGET	ESTIMATED 2025 ACTUAL	ESTIMATED 2025 BUDGET	% CHANGE 2025 ACTUAL	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 3% AND \$1,000 ORANGE HIGHLIGHT AND BLUE	
		ACTUAL 2023	ACTUAL 2024	BUDGET 2025	AMENDED BUDGET 2025	YTD 2025	ESTIMATED 2025	BUDGET 2026						HIGHLIGHT IF LESS THAN 3% AND \$1,000	
<b>Sewer Admin and General</b>															
610-53614-101	FULL-TIME WAGES	56,786	73,956	76,566	76,566	56,538	76,566	81,437	4,871	6.36%	4,871	6.36%	4,871	6.36%	COLA and step impact, appropriate allocation of hours
610-53614-103	SOCIAL SECURITY	4,206	5,440	5,856	5,856	4,187	5,856	6,227	371	6.34%	371	6.34%	371	6.34%	
610-53614-104	RETIREMENT	25,373	2,773	5,318	5,318	3,636	5,318	5,860	542	10.19%	542	10.19%	542	10.19%	
610-53614-105	HEALTH INSURANCE	9,009	12,195	12,621	12,621	12,238	12,621	16,571	3,950	31.30%	3,950	31.30%	3,950	31.30%	Employee elections changes
610-53614-107	LIFE INSURANCE	21	27	27	27	19	27	26	(1)	-3.70%	(1)	-3.70%	(1)	-3.70%	
610-53614-108	DENTAL INSURANCE	769	856	836	836	645	836	961	125	14.95%	125	14.95%	125	14.95%	
610-53614-109	DISABILITY INSURANCE	121	154	152	152	107	152	160	8	5.26%	8	5.26%	8	5.26%	
610-53614-110	OVERTIME	27	28	-	-	-	-	-	-	#DIV/0!	-	#DIV/0!	-	#DIV/0!	
610-53614-201	TRAINING & CONFERENCE	162	-	750	750	676	750	768	18	2.40%	18	2.40%	18	2.40%	
610-53614-203	TELEPHONE	2,912	2,075	2,364	2,364	822	2,200	2,364	-	0.00%	164	7.45%	164	7.45%	
610-53614-204	CONTRACTUAL SERVICES	9,933	20,120	12,378	15,378	13,461	15,378	12,687	309	2.50%	(2,691)	-17.50%	(2,691)	-17.50%	
610-53614-205	EQUIPMENT REPAIR	34	-	450	450	-	400	475	25	5.56%	75	18.75%	75	18.75%	
610-53614-206	OFFICE SUPPLIES	2,207	2,131	2,510	2,510	1,752	2,475	2,530	20	0.80%	55	2.22%	55	2.22%	
610-53614-207	PRINTING & REPRODUCTION	2,458	2,015	2,800	2,800	1,025	2,400	2,450	(350)	-12.50%	50	2.08%	50	2.08%	
610-53614-208	BOOKS, SUBSCRIPTIONS	7,830	7,351	9,900	9,900	8,788	8,788	10,147	247	2.49%	1,359	15.46%	1,359	15.46%	
610-53614-211	FOOD & PROVISIONS	61	26	50	50	44	50	50	-	0.00%	-	0.00%	-	0.00%	
610-53614-212	CLOTHING ALLOWANCE	-	224	224	224	224	224	224	-	0.00%	-	0.00%	-	0.00%	
610-53614-213	SAFETY EQUIP/PROGRAM	1,363	1,481	1,350	1,350	1,951	2,000	1,800	450	33.33%	(200)	-10.00%	(200)	-10.00%	
610-53614-218	OPERATIONAL SUPPLIES	392	689	500	500	994	1,000	1,000	500	100.00%	-	0.00%	-	0.00%	
610-53614-221	SMALL EQUIPMENT	16	13,211	270	270	-	260	292	22	8.15%	32	12.31%	32	12.31%	
610-53614-226	POSTAGE	98	244	300	300	261	290	305	5	1.67%	15	5.17%	15	5.17%	
610-53614-227	PUBLIC INFORMATION	-	-	100	100	-	100	100	-	0.00%	-	0.00%	-	0.00%	
610-53614-229	INVESTMENT SERVICES	3,667	5,217	3,800	3,800	3,137	4,705	4,800	1,000	26.32%	95	2.02%	95	2.02%	
610-53614-230	WORKERS COMPENSATION	8,037	5,760	6,952	6,952	4,140	5,385	5,600	(1,352)	-19.45%	215	3.99%	215	3.99%	Experience modification stabilization offset by increase in rates
610-53614-231	PROPERTY & LIABILITY INSURANCE	26,003	27,020	28,439	28,439	21,056	27,098	28,453	14	0.05%	1,355	5.00%	1,355	5.00%	
610-53614-239	RENT	8,628	8,632	8,177	8,177	5,448	8,177	8,632	455	5.56%	455	5.56%	455	5.56%	
610-53614-242	CUSTODIAL BLDG REPAIR/MAINT	10,829	1,017	4,850	4,850	448	4,700	4,850	-	0.00%	150	3.19%	150	3.19%	
610-53614-243	CUSTODIAL-CONTRACTUAL	8,030	8,468	8,842	8,842	4,999	8,830	9,034	192	2.17%	204	2.31%	204	2.31%	
610-53614-244	CUSTODIAL-OPERATIONAL SUPPLIES	498	376	660	660	253	575	669	9	1.36%	94	16.35%	94	16.35%	
610-53614-245	CUSTODIAL-EQUIP REPAIR/MAINT	1,358	959	1,615	1,615	786	1,475	1,631	16	0.99%	156	10.58%	156	10.58%	
610-53614-249	BUILDING UTILITIES	12,663	11,133	14,148	14,148	8,337	14,000	15,302	1,154	8.16%	1,302	9.30%	1,302	9.30%	Based on 2024 ACFR Property Base - 31% GF, 19% Sewer, 17% Water and 33% Storm
610-53614-262	LEGAL/AUDIT	26,214	13,651	18,000	18,000	8,280	14,000	12,000	(6,000)	-33.33%	(2,000)	-14.29%	(2,000)	-14.29%	Landfill billing disputes settled/Audit/Customer open records and complaints
<b>Total Sewer Admin and General</b>		<b>229,707</b>	<b>227,227</b>	<b>230,805</b>	<b>233,805</b>	<b>164,251</b>	<b>226,636</b>	<b>237,405</b>	<b>6,600</b>	<b>2.86%</b>	<b>10,769</b>	<b>4.75%</b>	<b>NOTE: ALLOCATION TO UTILITIES SEPTEMBER NOT COMPLETED (70% 2022-2024; 67% 2025)</b>		
<b>Total Sewer Capital and Operating Expenses</b>		<b>3,332,615</b>	<b>3,101,137</b>	<b>3,418,731</b>	<b>3,442,146</b>	<b>2,060,137</b>	<b>3,379,097</b>	<b>4,500,352</b>	<b>1,081,621</b>	<b>31.64%</b>	<b>1,121,255</b>	<b>33.18%</b>			
<b>SEWER NET REVENUES/SOURCES (EXPENSES/USES)</b>		<b>996,862</b>	<b>1,185,928</b>	<b>1,330,473</b>	<b>1,307,058</b>	<b>665,730</b>	<b>1,584,241</b>	<b>(555,343)</b>	<b>(1,885,816)</b>	<b>-141.74%</b>	<b>(2,139,584)</b>	<b>-135.05%</b>			

**VILLAGE OF LTTL CHUTE  
SEWER UTILITY**

	AMENDED						
	<u>ACTUAL 2023</u>	<u>ACTUAL 2024</u>	<u>BUDGET 2025</u>	<u>BUDGET 2025</u>	<u>ACTUAL 2025</u>	<u>ESTIMATED 2025</u>	<u>BUDGET 2026</u>
<b>OPERATING REVENUES</b>							
Charges for Services	3,627,779	3,660,301	3,731,198	3,731,198	2,539,720	3,738,650	3,886,300
Other	7,512	7,934	7,200	7,200	4,040	6,860	7,000
<b>Total Operating Revenue</b>	<b>3,635,291</b>	<b>3,668,236</b>	<b>3,738,398</b>	<b>3,738,398</b>	<b>2,543,760</b>	<b>3,745,510</b>	<b>3,893,300</b>
<b>OPERATING EXPENSES</b>							
Operation and Maintenance	3,069,960	2,828,758	3,051,900	3,059,900	1,870,214	2,986,504	3,079,040
Depreciation	249,404	259,753	255,000	255,000	170,000	264,000	268,000
<b>Total Operating Expenses</b>	<b>3,319,365</b>	<b>3,088,511</b>	<b>3,306,900</b>	<b>3,314,900</b>	<b>2,040,214</b>	<b>3,250,504</b>	<b>3,347,040</b>
<b>OPERATING INCOME</b>	<b>315,927</b>	<b>579,725</b>	<b>431,498</b>	<b>423,498</b>	<b>503,547</b>	<b>495,006</b>	<b>546,260</b>
<b>NON-OPERATING REVENUE (EXPENSES)</b>							
Investment Income	189,360	250,769	31,800	31,800	181,100	238,822	51,200
Interest Expense	(5,318)	(4,118)	(3,118)	(3,118)	(2,943)	(2,943)	(2,110)
Other	121,816	1,537	1,006	1,006	1,006	1,006	509
<b>Total Non-Operating Revenue (Expenses)</b>	<b>305,857</b>	<b>248,189</b>	<b>29,688</b>	<b>29,688</b>	<b>179,163</b>	<b>236,885</b>	<b>49,599</b>
<b>INCOME BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS</b>	<b>621,785</b>	<b>827,913</b>	<b>461,186</b>	<b>453,186</b>	<b>682,710</b>	<b>731,891</b>	<b>595,859</b>
<b>CAPITAL CONTRIBUTIONS</b>	<b>383,013</b>	<b>366,527</b>	<b>978,000</b>	<b>978,000</b>	<b>-</b>	<b>978,000</b>	<b>-</b>
<b>TRANSFERS IN (OUT)</b>	<b>(7,933)</b>	<b>(8,508)</b>	<b>(8,000)</b>	<b>(8,000)</b>	<b>(5,200)</b>	<b>(8,500)</b>	<b>(8,500)</b>
<b>CHANGE IN NET POSITION</b>	<b>996,865</b>	<b>1,185,932</b>	<b>1,431,186</b>	<b>1,423,186</b>	<b>677,510</b>	<b>1,701,391</b>	<b>587,359</b>
<b>NET POSITION - BEGINNING OF YEAR AS RESTATED</b>	<b>18,403,752</b>	<b>19,400,617</b>	<b>20,586,549</b>	<b>20,586,549</b>	<b>20,586,549</b>	<b>20,586,549</b>	<b>22,287,940</b>
<b>NET POSITION - END OF YEAR</b>	<b>19,400,617</b>	<b>20,586,549</b>	<b>22,017,735</b>	<b>22,009,735</b>	<b>21,264,059</b>	<b>22,287,940</b>	<b>22,875,299</b>
<b>RECONCILIATION OF CHANGE IN NET POSITION TO NET CASH FROM OPERATING ACTIVITIES</b>							
Change in Net Position	996,865	1,185,932	1,431,186	1,423,186	677,510	1,701,391	587,359
Noncash Items in Operating Income:							
Depreciation	249,404	259,753	255,000	255,000	170,000	264,000	268,000
Amortization	(121,098)	(819)	(288)	(288)	(288)	(288)	251
Capital Contributions	(383,013)	(366,527)	(978,000)	(978,000)	-	(978,000)	-
Long Term Debt	470,000	-	-	-	-	-	-
Fixed Assets	(279,999)	(23,865)	(100,713)	(116,128)	(11,780)	(117,150)	(1,142,702)
Principal Repayment	(42,079)	(41,537)	(35,000)	(35,000)	(35,000)	(35,000)	(45,000)
<b>NET CHANGE</b>	<b>890,080</b>	<b>1,012,937</b>	<b>572,185</b>	<b>548,770</b>	<b>800,442</b>	<b>834,953</b>	<b>(332,092)</b>

**VILLAGE OF LTITLE CHUTE  
SEWER UTILITY**

	<u>ACTUAL 2023</u>	<u>ACTUAL 2024</u>	<u>BUDGET 2025</u>	<u>AMENDED BUDGET 2025</u>	<u>ACTUAL 2025</u>	<u>ESTIMATED 2025</u>	<u>BUDGET 2026</u>
<b>KEY RATIOS</b>							
Debt Coverage Ratio	16.28	23.52	15.50	15.32	18.44	21.53	18.67
<1 Insufficient							
1.00 - 1.25 Adequate							
1.26-1.50 Good							
>1.50 Strong							
Days Cash on Hand	539	647	704	704	716	716	640
<30 Days Insufficient							
30 to 60 Days Adequate							
60 to 120 Days Good							
>120 Days Strong							
Debt to Plant	1%	1%	0%	0%	0%	0%	0%
<40 Low							
40% to 60% Moderate							
60% to 80% Moderately High							
>80% High							
System Profit	34%	39%	45%	45%	33%	52%	22%
Return on Rate Base	6.80%	7.99%	9.94%	9.88%	4.70%	11.82%	3.92%

**VILLAGE OF LITTLE CHUTE 2026 BUDGET**  
**SEWER UTILITY**  
**DEBT SCHEDULE**

**2019 Refunding**

<u>Year</u>	<u>Sanitary</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2026	45,000.00	1,350.00	46,350.00
	<u>45,000.00</u>	<u>1,350.00</u>	<u>46,350.00</u>

**TOTAL DEBT**

<u>Year</u>	<u>Sanitary</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2026	45,000.00	1,350.00	46,350.00
	<u>45,000.00</u>	<u>1,350.00</u>	<u>46,350.00</u>

<b>CATEGORY</b>	<b>Utility</b>
<b>DEPARTMENT</b>	<b>Water</b>
<b>ACCOUNT ORGANIZATION</b>	<b>620</b>

**MISSION:**

To safeguard public health and enhance quality of life in Little Chute by delivering clean, reliable water through efficient operations, regulatory compliance, and responsible stewardship of resources.

**PERFORMANCE MEASUREMENTS**

	<b>Actual 2023</b>	<b>Actual 2024</b>	<b>Projected 2025</b>	<b>Target 2026</b>
<b>100% DNR/EPA Sampling Requirements</b>	100%	100%	100%	100%
<b>100% DNR/EPA Reporting Requirements</b>	100%	100%	100%	100%
<b>Complete All Preventive Maintenance Schedules</b>	100%	100%	100%	100%
<b>Cellular Endpoint Conversions</b>	835	1,404	2,145	2,705
<b>Complete Leak Detection on All Hydrants</b>	-	-	100%	100%
<b>Complete Leak Detection on 20% off all Curb Boxes</b>	-	-	New	100%
<b>Deploy Leak Detection Loggers on 25% off all Main Valves</b>	-	-	10%	100%
<b>Replace all 1.5" and 2" meters (75 total) that currently do not meet NL standards (No Lead)</b>	-	-	New	100%
<b>Operate/Inspect ½ of all Distribution Valves</b>	-	-	100%	100%

**2026 GOALS**

1. Complete scheduled tasks on time.
2. Complete over 700-meter changes including cellular endpoint conversions.
3. 100% Compliance with all DNR/EPA reporting and sampling requirements.
4. Complete water rate study.
5. Develop program to replace all private and public lead services in the next ten years.
6. Deploy an extensive leak detection program, with goal of being below 10% unaccounted water loss.
7. Per information from the 2025 Water System Evaluation: Prioritize and develop 5-, 10- and 20-year plans to provide safe and reliable water.
8. Analysis and improve efficiency out of the (9) softener vessels.

**SIGNIFICANT PROGRAM/COST CHANGES**

1. Increase meter and meter radio change outs for the next 4 years, replacing 15 to 20-year-old expiring meter radio heads.

2. Last 5-Year Increases:
  - a. 340 meters or a 7.2% increase
  - b. 167 million gallons per year or a 40.2% increase

### **PERSONNEL CHANGES/JUSTIFICATION**

MCO contract includes a .5 FTE increase over three-year contract.

### **2025 ACHIEVEMENTS**

1. Completed 100% of new DNR required lead service inventory audit.
2. Completed Part 2, UCMR5 (sample collection for thirty chemical contaminants) between 2023 and 2025 using analytical methods developed by EPA. This action provides EPA and other interested parties with scientifically valid data on the national occurrence of these contaminants in drinking water.
3. Completed review of 2025 Water Evaluation, development of a priority list of needs and outlaying these needs over the next several years.
4. Identified 100% of Public or Village owned water services.

### **CAPITAL OUTLAY**

1. Arthur Street Water Main Replacement
2. Miami Circle Water Main Replacement
3. Water Treatment: Corrosion control, Air Compressor Motor Well # 1, Piping inlets Well #1 and Pump # 2, Pump # 2 Roof replacement and Well # 4 Roof replacement.
4. Water Distribution: Cellular meter conversion continued, new hydrants, Tower # 1 Generator, portable meter tester and Tower # 2 Altitude Valve.

# 2026 PROPOSED BUDGET

ACCOUNT NUMBER	ACCOUNT TITLE	AMENDED							INCREASE (DECREASE)	% CHANGE 2025 BUDGET	ESTIMATED 2025 ACTUAL	ESTIMATED 2025 ACTUAL	INCREASE (DECREASE)			% CHANGE		
		ACTUAL 2023	ACTUAL 2024	BUDGET 2025	BUDGET 2025	YTD 2025	ESTIMATED 2025	BUDGET 2026					BUDGET	2025 BUDGET	2025 ACTUAL	HIGHLIGHT IF LESS THAN 3% AND \$1,000		
<b>WATER UTILITY</b>																		
620-32280	WELL PERMIT	800	700	900	900	1,700	1,700	1,000	100	11.11%	(700)	-41.18%	Removal of 1401 E Evergreen, Addition of Lexington wells plus back bill					
620-32290	WATER LATERAL PERMIT	270	400	500	500	550	550	3,600	3,100	62.00%	3,050	554.55%	Founders Estates/Evanta/Condo Development					
620-34449	RESIDENTIAL-MULTI FAMILY	135,260	140,760	140,000	140,000	95,323	142,000	145,000	5,000	3.57%	3,000	2.11%	Recent development adding multifamily					
620-34450	METERED SALES - RESIDENTIAL	951,921	931,392	930,000	930,000	627,763	940,000	940,000	10,000	1.08%	-	0.00%						
620-34451	METERED SALES - COMMERCIAL	184,182	167,542	165,000	165,000	109,092	163,000	165,000	-	0.00%	2,000	1.23%						
620-34452	METERED SALES - INDUSTRIAL	707,294	804,942	720,000	720,000	624,859	900,000	875,000	155,000	21.53%	(25,000)	-2.78%	Agropur increased use with new plant					
620-34462	PRIVATE FIRE PROTECTION	72,771	72,834	70,000	70,000	48,679	70,000	70,000	-	0.00%	-	0.00%						
620-34463	PUBLIC FIRE PROTECTION	428,471	430,467	450,000	450,000	287,963	432,000	432,000	(18,000)	-4.00%	-	0.00%	2025 Budget too aggressive					
620-34464	METERED SALES - PUBLIC AUTH.	61,176	49,593	45,000	45,000	45,536	59,000	55,000	10,000	22.22%	(4,000)	-6.78%	Village use up - pool					
620-34470	FORFEITED DISCOUNTS(PENALTIES)	6,750	6,496	6,800	6,800	3,436	6,900	6,900	100	1.47%	-	0.00%						
620-34471	MISCELLANEOUS CHARGES	350	425	400	400	175	400	400	-	0.00%	-	0.00%						
620-34472	TOWER LEASE	58,692	60,453	61,000	61,000	41,219	61,500	62,500	1,500	2.46%	1,000	1.63%						
620-34473	RECONNECTION FEE	520	-	520	520	-	240	240	(280)	-53.85%	-	0.00%						
620-34475	OTHER OPERATING REVENUE	10,331	15,947	6,100	6,100	10,929	15,000	15,000	8,900	145.90%	-	0.00%	Maint of Meters Sewer, Bulk Water use up					
620-34521	MISC NON OPERATING INC-UTILIT	-	-	-	-	3,152	3,152	-	-	-	-	-						
620-36101	INTEREST ON INVESTMENTS	27,909	50,920	10,000	10,000	26,672	31,000	10,000	-	0.00%	(21,000)	-67.74%						
620-37902	SPECIAL CHARGES - INTEREST	105	-	150	150	-	150	100	(50)	-33.33%	(50)	-33.33%						
620-38621	DAMAGE TO VILLAGE PROPERTY	401	1,511	-	-	668	668	500	500	#DIV/0!	(168)	-25.15%						
620-39500	GAIN/LOSS ON INVESTMENTS	15,330	14,052	-	-	13,222	5,000	-	-	#DIV/0!	(5,000)	-100.00%						
620-39520	PREMIUM AMORTIZATION	9,440	12,352	9,892	9,892	9,892	9,892	7,512	(2,380)	-24.06%	(2,380)	-24.06%	Declines as debt is paid off					
620-39600	CAPITAL CONTRIBUTIONS	595,783	356,138	866,000	907,326	-	907,326	228,333	(637,667)	-73.63%	(678,993)	-74.83%	23 Randolph, 24 Evergreen III, Water Twr, Founders Est; 25 Evantra, 2626 Condo Development					
<b>Total Water Utility Revenues and Sources of Funds</b>		3,267,754	3,116,923	3,482,262	3,523,588	1,950,831	3,749,478	3,018,085	(464,177)	-13.33%	(731,393)	-19.51%						
<b>Water Capital Projects</b>																		
<i>Miami Circle</i>																		
620-51109-101	FULL-TIME WAGES	-	-	2,094	2,094	2,023	2,094	9,890	7,796	372.30%	7,796	372.30%				Project Construction in 2026		
620-51109-103	SOCIAL SECURITY	-	-	160	160	143	160	755	595	371.88%	595	371.88%						
620-51109-104	RETIREMENT	-	-	146	146	141	146	710	564	386.30%	564	386.30%						
620-51109-105	HEALTH INSURANCE	-	-	588	588	592	592	2,687	2,099	356.97%	2,095	353.89%						
620-51109-107	LIFE INSURANCE	-	-	1	1	1	1	4	3	300.00%	3	300.00%						
620-51109-108	DENTAL INSURANCE	-	-	38	38	38	38	176	138	363.16%	138	363.16%						
620-51109-109	DISABILITY INSURANCE	-	-	5	5	4	5	20	15	300.00%	15	300.00%						
620-51109-263	CONSTRUCTION	-	-	-	-	-	-	700,758	700,758	#DIV/0!	700,758	#DIV/0!						
<i>Orchard Lane</i>																		
620-51110-101	FULL-TIME WAGES	-	-	411	411	-	411	4,082	3,671	893.19%	3,671	893.19%	Project Planning					
620-51110-103	SOCIAL SECURITY	-	-	31	31	-	31	314	283	912.90%	283	912.90%						
620-51110-104	RETIREMENT	-	-	29	29	-	29	293	264	910.34%	264	910.34%						
620-51110-105	HEALTH INSURANCE	-	-	111	111	-	111	1,234	1,123	1011.71%	1,123	1011.71%						
620-51110-107	LIFE INSURANCE	-	-	-	-	-	-	2	2	#DIV/0!	2	#DIV/0!						
620-51110-108	DENTAL INSURANCE	-	-	7	7	-	7	84	77	1100.00%	77	1100.00%						
620-51110-109	DISABILITY INSURANCE	-	-	-	-	-	-	8	8	#DIV/0!	8	#DIV/0!						
620-51110-204	CONTRACTUAL SERVICES	-	-	350	350	-	350	-	(350)	-100.00%	(350)	-100.00%	Soil borings in 2025					
<i>Bittersweet Court</i>																		
620-51114-101	FULL-TIME WAGES	-	-	1,234	1,234	-	1,234	632	(602)	-48.78%	(602)	-48.78%				Project Planning		
620-51114-103	SOCIAL SECURITY	-	-	95	95	-	95	48	(47)	-49.47%	(47)	-49.47%						
620-51114-104	RETIREMENT	-	-	85	85	-	85	45	(40)	-47.06%	(40)	-47.06%						
620-51114-105	HEALTH INSURANCE	-	-	344	344	-	344	191	(153)	-44.48%	(153)	-44.48%						
620-51114-107	LIFE INSURANCE	-	-	-	-	-	-	-	-	#DIV/0!	-	#DIV/0!						
620-51114-108	DENTAL INSURANCE	-	-	21	21	-	21	13	(8)	-38.10%	(8)	-38.10%						
620-51114-109	DISABILITY INSURANCE	-	-	2	2	-	2	1	(1)	-50.00%	(1)	-50.00%						
620-51114-204	CONTRACTUAL SERVICES	-	-	150	150	-	150	-	(150)	-100.00%	(150)	-100.00%	Soil borings in 2025					
<i>Arthur Street</i>																		
620-51234-101	FULL-TIME WAGES	-	-	1,028	1,028	920	1,028	3,367	2,339	227.53%	2,339	227.53%	Project Construction in 2026					
620-51234-103	SOCIAL SECURITY	-	-	79	79	65	79	256	177	224.05%	177	224.05%						
620-51234-104	RETIREMENT	-	-	71	71	64	71	241	170	239.44%	170	239.44%						
620-51234-105	HEALTH INSURANCE	-	-	280	280	274	280	867	587	209.64%	587	209.64%						
620-51234-107	LIFE INSURANCE	-	-	-	-	0	-	1	1	#DIV/0!	1	#DIV/0!						
620-51234-108	DENTAL INSURANCE	-	-	17	17	18	17	56	39	229.41%	39	229.41%						
620-51234-109	DISABILITY INSURANCE	-	-	2	2	2	2	7	5	250.00%	5	250.00%						
620-51234-263	CONSTRUCTION	-	-	-	-	-	-	130,205	130,205	#DIV/0!	130,205	#DIV/0!						
<i>Founders Estate</i>																		
620-51235-101	FULL-TIME WAGES	-	-	934	934	581	934	-	(934)	-100.00%	(934)	-100.00%	Project Complete					
620-51235-103	SOCIAL SECURITY	-	-	72	72	43	72	-	(72)	-100.00%	(72)	-100.00%						
620-51235-104	RETIREMENT	-	-	64	64	40	64	-	(64)	-100.00%	(64)	-100.00%						
620-51235-105	HEALTH INSURANCE	-	-	247	247	90	247	-	(247)	-100.00%	(247)	-100.00%						
620-51235-107	LIFE INSURANCE	-	-	-	-	0	-	-	-	#DIV/0!	-	#DIV/0!						
620-51235-108	DENTAL INSURANCE	-	-	16	16	4	16	-	(16)	-100.00%	(16)	-100.00%						
620-51235-109	DISABILITY INSURANCE	-	-	1	1	1	1	-	(1)	-100.00%	(1)	-100.00%						
620-51235-110	OVERTIME	-	-	-	-	-	-	-	-	#DIV/0!	-	#DIV/0!						
<i>Holland Road Watermain Relocation</i>																		
620-51239-101	FULL-TIME WAGES	-	-	-	-	3,745	3,745	421	421	#DIV/0!	(3,324)	-88.76%	Minor adjustment to culvert made avoiding conflict with existing watermain					
620-51239-103	SOCIAL SECURITY	-	-	-	-	274	274	32	32	#DIV/0!	(242)	-88.32%						
620-51239-104	RETIREMENT	-	-	-	-	260	260	30	30	#DIV/0!	(230)	-88.46%						
620-51239-105	HEALTH INSURANCE	-	-	-	-	807	807	52	52	#DIV/0!	(755)	-93.56%						
620-51239-107	LIFE INSURANCE	-	-	-	-													

# 2026 PROPOSED BUDGET

ACCOUNT NUMBER	ACCOUNT TITLE	INCREASE (DECREASE) 2025 BUDGET							INCREASE (DECREASE) 2025 BUDGET		% CHANGE 2025 ACTUAL		% CHANGE 2025 ACTUAL		BRIEF EXPLANATIONS OF ANY VARIANCE OVER 3% AND \$1,000 ORANGE HIGHLIGHT AND BLUE		
		ACTUAL 2023	ACTUAL 2024	BUDGET 2025	AMENDED BUDGET 2025	YTD 2025	ESTIMATED 2025	BUDGET 2026	2025 BUDGET	2025 ACTUAL	ESTIMATED 2025	2025 ACTUAL	HIGHLIGHT IF LESS THAN 3% AND \$1,000				
<i>Fox Valley Tool and Die</i>																	
620-51244-101	FULL-TIME WAGES	-	-	-	-	201	201	-	-	#DIV/0!	(201)	-100.00%	Project complete				
620-51244-103	SOCIAL SECURITY	-	-	-	-	14	14	-	-	#DIV/0!	(14)	-100.00%					
620-51244-104	RETIREMENT	-	-	-	-	14	14	-	-	#DIV/0!	(14)	-100.00%					
620-51244-105	HEALTH INSURANCE	-	-	-	-	50	50	-	-	#DIV/0!	(50)	-100.00%					
620-51244-107	LIFE INSURANCE	-	-	-	-	0	-	-	-	#DIV/0!	-	#DIV/0!					
620-51244-108	DENTAL INSURANCE	-	-	-	-	3	3	-	-	#DIV/0!	(3)	-100.00%					
620-51244-109	DISABILITY INSURANCE	-	-	-	-	0	-	-	-	#DIV/0!	-	#DIV/0!					
620-51244-110	OVERTIME	-	-	-	-	-	-	-	-	#DIV/0!	-	#DIV/0!					
<i>Biscayne Drive</i>																	
620-51249-101	FULL-TIME WAGES	-	-	-	-	-	-	589	589	#DIV/0!	589	#DIV/0!	2028 Project				
620-51249-103	SOCIAL SECURITY	-	-	-	-	-	-	44	44	#DIV/0!	44	#DIV/0!					
620-51249-104	RETIREMENT	-	-	-	-	-	-	42	42	#DIV/0!	42	#DIV/0!					
620-51249-105	HEALTH INSURANCE	-	-	-	-	-	-	162	162	#DIV/0!	162	#DIV/0!					
620-51249-107	LIFE INSURANCE	-	-	-	-	-	-	-	-	#DIV/0!	-	#DIV/0!					
620-51249-108	DENTAL INSURANCE	-	-	-	-	-	-	11	11	#DIV/0!	11	#DIV/0!					
620-51249-109	DISABILITY INSURANCE	-	-	-	-	-	-	1	1	#DIV/0!	1	#DIV/0!					
620-51249-110	OVERTIME	-	-	-	-	-	-	-	-	#DIV/0!	-	#DIV/0!					
620-51249-204	CONTRACTUAL SERVICES	-	-	-	-	-	-	750	750	#DIV/0!	750	#DIV/0!					
<i>Lilac Lane</i>																	
620-51250-101	FULL-TIME WAGES	-	-	-	-	-	-	589	589	#DIV/0!	589	#DIV/0!	2028 Project				
620-51250-103	SOCIAL SECURITY	-	-	-	-	-	-	44	44	#DIV/0!	44	#DIV/0!					
620-51250-104	RETIREMENT	-	-	-	-	-	-	42	42	#DIV/0!	42	#DIV/0!					
620-51250-105	HEALTH INSURANCE	-	-	-	-	-	-	162	162	#DIV/0!	162	#DIV/0!					
620-51250-107	LIFE INSURANCE	-	-	-	-	-	-	-	-	#DIV/0!	-	#DIV/0!					
620-51250-108	DENTAL INSURANCE	-	-	-	-	-	-	11	11	#DIV/0!	11	#DIV/0!					
620-51250-109	DISABILITY INSURANCE	-	-	-	-	-	-	1	1	#DIV/0!	1	#DIV/0!					
620-51250-110	OVERTIME	-	-	-	-	-	-	-	-	#DIV/0!	-	#DIV/0!					
620-51250-204	CONTRACTUAL SERVICES	-	-	-	-	-	-	925	925	#DIV/0!	925	#DIV/0!					
<b>Total Water Capital Projects</b>		-	8,713	54,631	10,467	19,140	860,858	852,145	9780.16%	841,718	4397.69%						
<i>Water Financing Expense</i>																	
620-53600-403	DEPRECIATION	392,304	408,377	420,000	420,000	280,000	420,000	428,000	8,000	1.90%	8,000	1.90%					
620-53600-404	DEPRECIATION CONTRIBUTED	105,818	108,058	110,000	110,000	73,200	110,000	112,000	2,000	1.82%	2,000	1.82%					
620-53600-408	TAXES	2,149	3,297	2,800	2,800	-	3,300	3,300	500	17.86%	-	0.00%					
620-53600-409	PAYMENT IN LIEU OF TAX	208,067	207,492	209,500	209,500	138,800	209,000	209,000	(500)	-0.24%	-	0.00%					
620-53600-425	PSC ANNUAL DEFERRED CREDIT	(31,400)	(329)	-	-	-	-	-	-	#DIV/0!	-	#DIV/0!	PSC Regulatory Liability fully amortized in 2024				
620-53600-427	INTEREST ON LONG TERM DEBT	44,192	58,039	51,084	51,084	40,820	52,999	67,605	16,521	32.34%	14,606	27.56%	Increase for 2025 Debt Issue				
620-53600-428	DEBT ISSUE COSTS/AMORTIZATION	9,611	781	511	511	510	510	510	(1)	-0.20%	-	0.00%					
<b>Total Water Financing Expense</b>		730,741	785,715	793,895	793,895	533,330	795,809	820,415	26,520	3.34%	24,606	3.09%					
<i>Water Source Expense</i>																	
620-53604-101	FULL-TIME WAGES	78	-	-	-	-	-	-	-	#DIV/0!	-	#DIV/0!					
620-53604-103	SOCIAL SECURITY	6	-	-	-	-	-	-	-	#DIV/0!	-	#DIV/0!					
620-53604-104	RETIREMENT	5	-	-	-	-	-	-	-	#DIV/0!	-	#DIV/0!					
620-53604-105	HEALTH INSURANCE	19	-	-	-	-	-	-	-	#DIV/0!	-	#DIV/0!					
620-53604-107	LIFE INSURANCE	0	-	-	-	-	-	-	-	#DIV/0!	-	#DIV/0!					
620-53604-108	DENTAL INSURANCE	1	-	-	-	-	-	-	-	#DIV/0!	-	#DIV/0!					
620-53604-109	DISABILITY INSURANCE	0	-	-	-	-	-	-	-	#DIV/0!	-	#DIV/0!					
620-53604-116	MCO ALLOCATED	10,578	13,007	9,861	9,861	13,230	22,760	10,250	389	3.94%	(12,510)	-54.96%					
620-53604-221	SMALL EQUIPMENT	-	142	2,500	2,500	-	-	2,500	-	0.00%	2,500	#DIV/0!					
620-53604-257	MAINTENANCE-WELLS	3,198	2,168	5,000	5,000	3,467	3,800	6,900	1,900	38.00%	3,100	81.58%	Annual WDNR Water Use Fee \$2.5K, CTW Spring Well Pump Inspection \$1K				
620-53604-302	EQUIPMENT REPLACEMENT	-	-	60,000	92,500	-	19,012	-	(60,000)	-100.00%	(19,012)	-100.00%	Security \$10K in 2024, Staqndby VFD \$19K, Well # 4 VFD deferred until 2027				
<b>Total Water Source Expense</b>		13,885	15,317	77,361	109,861	16,697	45,572	19,650	(57,711)	-74.60%	(25,922)	-56.88%					
<i>Pumping Expense</i>																	
620-53624-101	FULL-TIME WAGES	4,001	5,828	4,577	4,577	3,141	4,577	2,429	(2,148)	-46.93%	(2,148)	-46.93%	DPW Salary differential with retirement, hours allocation				
620-53624-103	SOCIAL SECURITY	334	381	350	350	221	350	186	(164)	-46.86%	(164)	-46.86%					
620-53624-104	RETIREMENT	267	378	318	318	218	318	175	(143)	-44.97%	(143)	-44.97%					
620-53624-105	HEALTH INSURANCE	443	1,210	1,054	1,054	754	1,054	534	(520)	-49.34%	(520)	-49.34%					
620-53624-107	LIFE INSURANCE	2	2	1	1	1	1	1	-	0.00%	-	0.00%					
620-53624-108	DENTAL INSURANCE	64	85	68	68	49	68	36	(32)	-47.06%	(32)	-47.06%					
620-53624-109	DISABILITY INSURANCE	9	12	9	9	7	9	5	(4)	-44.44%	(4)	-44.44%					
620-53624-116	MCO ALLOCATED	38,644	44,794	39,444	39,444	39,361	56,124	53,000	13,556	34.37%	(3,124)	-5.57%	MCO 2026 Contract increase of 8.64% (adding .5 employee over three year contract)				
620-53624-221	SMALL EQUIPMENT	36	8	2,000	2,000	320	638	2,000	-	0.00%	1,362	213.48%					
620-53624-248	GENERATOR FUEL AND MAINTENANCE	17,850	5,841	13,400	13,400	3,663	7,324	14,000	600	4.48%	6,676	91.15%					
620-53624-249	POWER PURCHASED	181,916	186,571	182,773	182,773	150,020	184,000	188,000	5,227	2.86%	4,000	2.17%					
620-53624-255	MAINTENANCE OF PLANT	5,175	2,709	6,500	6,500	4,571	9,140	6,000	(500)	-7.69%	(3,140)	-34.35%					
620-53624-302	EQUIPMENT REPLACEMENT	-	-	85,000	113,500	47,956	109,512	-	(85,000)	-100.00%	(109,512)	-100.00%	2025: Booster Pmps \$49K; SCADA Upgrade \$60K (expected to be carried over to 2026)				
<b>Total Pumping Expense</b>		248,740	247,819	335,494	363,994	250,280	373,115	266,366	(69,128)	-20.60%	(106,749)	-28.61%					

# 2026 PROPOSED BUDGET

ACCOUNT NUMBER	ACCOUNT TITLE	AMENDED							INCREASE (DECREASE)	% CHANGE BUDGET	% CHANGE 2025 BUDGET	ESTIMATED 2025 ACTUAL	ESTIMATED 2025 ACTUAL	INCREASE (DECREASE)			BRIEF EXPLANATIONS OF ANY VARIANCE OVER 3% AND \$1,000 ORANGE HIGHLIGHT AND BLUE		
		ACTUAL 2023	ACTUAL 2024	BUDGET 2025	BUDGET 2025	YTD 2025	ESTIMATED 2025	BUDGET 2026						BUDGET	2025 BUDGET	2025 ACTUAL	HIGHLIGHT IF LESS THAN 3% AND \$1,000		
<b>Water Treatment Expense</b>																			
620-53634-101	FULL-TIME WAGES	4,001	5,828	4,577	4,577	3,141	4,577	2,429	(2,148)	-46.93%	(2,148)	-46.93%	DPW	Salary differential with retirement, hours allocation					
620-53634-103	SOCIAL SECURITY	334	381	350	350	221	350	186	(164)	-46.86%	(164)	-46.86%							
620-53634-104	RETIREMENT	267	378	318	318	218	318	175	(143)	-44.97%	(143)	-44.97%							
620-53634-105	HEALTH INSURANCE	443	1,210	1,054	1,054	754	1,054	534	(520)	-49.34%	(520)	-49.34%							
620-53634-107	LIFE INSURANCE	2	2	1	1	1	1	1	-	0.00%	-	0.00%							
620-53634-108	DENTAL INSURANCE	64	85	68	68	49	68	36	(32)	-47.06%	(32)	-47.06%							
620-53634-109	DISABILITY INSURANCE	9	12	9	9	7	9	5	(4)	-44.44%	(4)	-44.44%							
620-53634-116	MCO ALLOCATED	48,962	53,070	54,235	54,235	35,868	45,440	90,000	35,765	65.94%	44,560	98.06%	MCO	2026 Contract increase of 8.64% (adding .5 employee over three year contract)					
620-53634-204	CONSULTING	-	-	-	-	160	160	-	-	#DIV/0!	(160)	-100.00%							
620-53634-214	CHLORINE	20,784	27,554	26,085	26,085	16,663	24,262	24,852	(1,233)	-4.73%	590	2.43%	3%	increase in cost offset by less use per chemical analysis and optimization analysis					
620-53634-220	SODIUM SILICATE	89,403	100,084	99,892	99,892	73,572	103,810	113,754	13,862	13.88%	9,944	9.58%							
620-53634-221	SMALL EQUIPMENT	1,239	1,190	2,500	2,500	320	638	2,500	-	0.00%	1,862	291.85%							
620-53634-224	SALT	308,591	311,979	311,622	311,622	312,248	385,000	284,154	(27,468)	-8.81%	(100,846)	-26.19%	Pumping up, decrease in salt per ton cost of 5.4%, decrease in softener efficiency						
620-53634-225	SANITARY DISCHARGE	183,480	212,132	207,847	207,847	195,696	281,328	290,000	82,153	39.53%	8,672	3.08%	Pumping up, sewer rate increase, decrease softener efficiency, addition of billable chlorides						
620-53634-255	MAINTENANCE OF PLANT	5,327	13,648	24,000	24,000	11,489	22,900	41,000	17,000	70.83%	18,100	79.04%	\$21K for acid to clean resin, brine tank cleaning \$15K and general maintenance \$5K						
620-53634-302	EQUIPMENT REPLACEMENT	-	-	35,000	35,000	348	35,000	61,000	26,000	74.29%	26,000	74.29%	Roof Pump # 2 \$10K & Well # 4 \$24K, Corrosion Cntrl \$13K, Air Comp \$4K, Piping Inlet \$10K						
<b>Total Water Treatment Expense</b>		<b>662,904</b>	<b>727,552</b>	<b>767,558</b>	<b>767,558</b>	<b>650,754</b>	<b>904,915</b>	<b>910,626</b>	<b>143,068</b>	<b>18.64%</b>	<b>5,711</b>	<b>0.63%</b>							
<b>Water Distribution Expense</b>																			
620-53644-101	FULL-TIME WAGES	22,686	19,364	21,601	21,601	13,697	21,601	19,499	(2,102)	-9.73%	(2,102)	-9.73%	DPW	Salary differential with retirement, hours allocation					
620-53644-102	PART-TIME WAGES	1,447	979	1,500	1,500	690	1,500	1,500	-	0.00%	-	0.00%							
620-53644-103	SOCIAL SECURITY	1,815	1,378	1,769	1,769	1,043	1,774	1,605	(164)	-9.27%	(169)	-9.53%							
620-53644-104	RETIREMENT	1,485	1,258	1,480	1,480	879	1,484	1,382	(98)	-6.62%	(102)	-6.87%							
620-53644-105	HEALTH INSURANCE	4,715	5,163	6,094	6,094	3,731	6,094	5,495	(599)	-9.83%	(599)	-9.83%							
620-53644-107	LIFE INSURANCE	10	9	8	8	5	8	7	(1)	-12.50%	(1)	-12.50%							
620-53644-108	DENTAL INSURANCE	395	349	370	370	235	370	371	1	0.27%	1	0.27%							
620-53644-109	DISABILITY INSURANCE	47	41	41	41	25	41	38	(3)	-7.32%	(3)	-7.32%							
620-53644-110	OVERTIME	-	-	-	-	63	63	-	-	#DIV/0!	(63)	-100.00%							
620-53644-115	MCO CONTRACT	-	-	-	-	82,173	-	-	-	#DIV/0!	-	-	#DIV/0!	Clearing account - \$0 at year end. Amount prepaid for following month shows midyear					
620-53644-116	MCO - TANKS	9,270	15,450	24,652	24,652	6,245	8,380	10,000	(14,652)	-59.44%	1,620	19.33%	MCO	2026 Contract increase of 8.64% (adding .5 employee over three year contract)					
620-53644-117	MCO - METERS	93,213	94,441	108,470	108,470	56,822	85,706	76,000	(32,470)	-29.93%	(9,706)	-11.32%							
620-53644-118	MCO - MAINS	103,022	99,613	83,818	83,818	70,915	111,836	90,428	6,610	7.89%	(21,408)	-19.14%							
620-53644-119	MCO - SERVICES	30,796	31,978	24,652	24,652	27,364	39,934	64,000	39,348	159.61%	24,066	60.26%							
620-53644-120	MCO - HYDRANTS	37,727	32,226	39,444	39,444	23,296	37,142	50,000	10,556	26.76%	12,858	34.62%							
620-53644-204	WATER TESTING	13,939	11,556	17,300	17,300	9,076	15,954	17,200	(100)	-0.58%	1,246	7.81%							
620-53644-209	TELEPHONE LOCATES	14,204	10,059	15,000	15,000	8,672	12,688	15,000	-	0.00%	2,312	18.22%							
620-53644-212	CLOTHING ALLOWANCE	120	-	-	-	-	40	40	40	#DIV/0!	40	#DIV/0!							
620-53644-213	SAFETY EQUIPMENT	-	289	1,000	1,000	373	744	1,025	25	2.50%	281	37.77%							
620-53644-216	CONSTRUCTION MATERIALS	-	-	-	-	-	-	-	-	#DIV/0!	-	#DIV/0!							
620-53644-218	OPERATIONAL SUPPLIES	1,148	884	5,000	5,000	435	808	5,100	100	2.00%	4,292	531.19%							
620-53644-221	SMALL EQUIPMENT	2,666	2,901	5,000	5,000	863	1,724	5,000	-	0.00%	3,276	190.02%							
620-53644-225	SCADA	1,755	454	15,000	15,000	1,665	3,304	15,000	-	0.00%	11,696	354.00%							
620-53644-247	VEHICLE	13,376	14,041	16,500	16,500	11,902	16,900	15,500	(1,000)	-6.06%	(1,400)	-8.28%							
620-53644-250	MAINTENANCE OF TANKS	7,770	3,504	40,000	40,000	2,806	28,612	360,150	320,150	800.38%	331,538	1158.74%	Reservoir # 4 inspection \$5K; general maintenance \$5K, paint tower # 2 (\$35K)						
620-53644-251	MAINTENANCE OF MAINS	38,101	21,583	69,000	69,000	69,783	75,000	75,000	6,000	8.70%	-	0.00%	Increase cost in materials and labor for repairing main breaks						
620-53644-252	MAINTENANCE OF SERVICES	9,345	4,673	25,000	25,000	11,894	15,740	22,000	(3,000)	-12.00%	6,260	39.77%	Adjusting to historical use and expected need						
620-53644-253	MAINTENANCE OF METERS	2,736	9,052	5,000	5,000	8,371	5,000	-	-	0.00%	(3,371)	-40.27%							
620-53644-254	MAINTENANCE OF HYDRANTS	1,861	20,651	30,000	30,000	11,425	32,000	20,000	(10,000)	-53.33%	(12,000)	-37.50%	No painting of hydrant in 2026						
620-53644-255	BACKFLOW INSPECTION	-	2,234	250	-	-	-	250	-	0.00%	250	#DIV/0!							
620-53644-301	NEW EQUIPMENT	-	-	299,700	339,700	235,855	376,686	357,450	57,750	19.27%	(19,236)	-5.11%	Tower #1 Gen add \$5K; Meters \$295K, Tower Alt Valve \$29K, Hydrants \$15K, Mtr Tester \$13K						
<b>Total Water Distribution Expense</b>		<b>413,649</b>	<b>404,130</b>	<b>857,649</b>	<b>897,649</b>	<b>660,303</b>	<b>904,464</b>	<b>1,234,040</b>	<b>376,391</b>	<b>43.89%</b>	<b>329,576</b>	<b>36.44%</b>							
<b>Customer A/R Expense</b>																			
620-53904-101	FULL-TIME WAGES	28,482	38,428	37,914	37,914	24,869	37,914	28,574	(9,340)	-24.63%	(9,340)	-24.63%	Staff turnover hired at lower rate, different benefit elections						
620-53904-102	PART-TIME WAGES	4,576	568	-	-	-	-	-	-	#DIV/0!	-	#DIV/0!							
620-53904-103	SOCIAL SECURITY	2,306	2,682	2,923	2,923	1,795	2,923	2,208	(715)	-24.46%	(715)	-24.46%							
620-53904-104	RETIREMENT	2,115	2,530	2,656	2,656	1,744	2,656	2,079	(577)	-21.72%	(577)	-21.72%							
620-53904-105	HEALTH INSURANCE	12,278	13,338	14,664	14,664	9,391	14,664	6,079	(8,585)	-58.54%	(8,585)	-58.54%							
620-53904-107	LIFE INSURANCE	23	24	24	24	15	24	19	(5)	-20.83%	(5)	-20.83%							
620-53904-108	DENTAL INSURANCE	685	615	602	602	467	602	531	(71)	-11.79%	(71)	-11.79%							
620-53904-109	DISABILITY INSURANCE	68	77	74	74	49	74	58	(16)	-21.62%	(16)	-21.62%							
620-53904-110	OVERTIME	130	364	300	300	219	300	300	-	0.00%	-	0.00%							
620-53904-201	TRAINING & CONFERENCES	-	-	1,000	1,000	270	800	1,000	-	0.00%	200	25.00%							
620-53904-204	CONTRACTUAL SERVICES	300	-	2,100	2,100	-	-	-	(2,100)	-100.00%	-	#DIV/0!	Itron Support is budgeted in Administration - error in 2025						
620-53904-206	OFFICE SUPPLIES	1,479	1,429	1,750	1,750	935	1,600	1,750	-	0.00%	150	9.38%							
620-53904-214	METER READING CELLULAR	6,921	13,665	19,320	19,320	13,510	20,164	25,323	6,003	31.07%	5,159	25							

# 2026 PROPOSED BUDGET

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2023	ACTUAL 2024	BUDGET 2025	AMENDED BUDGET 2025	YTD 2025	ESTIMATED 2025	BUDGET 2026	INCREASE (DECREASE) 2025 BUDGET		% CHANGE 2025 BUDGET	ESTIMATED 2025	ESTIMATED 2025	% CHANGE 2025 ACTUAL	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 3% AND \$1,000 ORANGE HIGHLIGHT AND BLUE HIGHLIGHT IF LESS THAN 3% AND \$1,000		
<b>Admin and General Expense</b>																	
620-53924-101	FULL-TIME WAGES	36,052	54,479	55,735	55,735	37,906	55,735	59,775	4,040	7.25%	4,040	7.25%	COLA and step impact, allocation of hours change				
620-53924-102	PART-TIME WAGES	-	550	-	-	-	-	-	-	#DIV/0!	-	#DIV/0!					
620-53924-103	SOCIAL SECURITY	2,867	4,142	4,415	4,415	2,881	4,415	4,574	159	3.60%	159	3.60%					
620-53924-104	RETIREMENT	16,195	(2,038)	3,872	3,872	2,634	3,872	4,300	428	11.05%	428	11.05%					
620-53924-105	HEALTH INSURANCE	5,729	8,685	8,757	8,757	9,129	9,129	12,115	3,358	38.35%	2,986	32.71%	Staff election changes				
620-53924-107	LIFE INSURANCE	17	23	22	22	16	22	21	(1)	-4.55%	(1)	-4.55%					
620-53924-108	DENTAL INSURANCE	619	714	692	692	515	692	660	(32)	-4.62%	(32)	-4.62%					
620-53924-109	DISABILITY INSURANCE	78	110	111	111	80	111	118	7	6.31%	7	6.31%					
620-53924-110	OVERTIME	-	57	-	-	-	-	-	-	#DIV/0!	-	#DIV/0!					
620-53924-112	COMMISSION PER DIEM	2,050	2,200	2,000	2,000	1,050	2,000	2,000	-	0.00%	-	0.00%					
620-53924-201	TRAINING & CONFERENCE	100	1,045	3,000	3,000	1,044	2,800	3,000	-	0.00%	200	7.14%					
620-53924-203	TELEPHONE	6,223	5,121	6,000	6,000	4,162	6,243	7,000	1,000	16.67%	757	12.13%					
620-53924-204	CONTRACTUAL SERVICES	9,144	9,818	24,300	24,300	8,631	24,300	14,500	(9,800)	-40.33%	(9,800)	-40.33%	GIS \$10K, Village Hall OH Alctn, Itron (carryover GIS special work & Emergency Response Plan)				
620-53924-205	EQUIPMENT REPAIR	33	-	2,000	2,000	-	800	2,000	-	0.00%	1,200	150.00%					
620-53924-206	OFFICE SUPPLIES	1,921	1,343	2,500	2,500	2,065	2,500	2,560	60	2.40%	60	2.40%					
620-53924-207	PRINTING & REPRODUCTION	2,368	1,938	2,675	2,675	933	2,200	7,700	5,025	187.85%	5,500	250.00%	CCR must be printed and mailed as newsletter going electronic				
620-53924-208	BOOKS, SUBSCRIPTIONS	10,157	8,039	11,250	11,250	9,493	11,000	11,250	-	0.00%	250	2.27%					
620-53924-211	FOOD & PROVISION	18	25	50	50	17	50	50	-	0.00%	-	0.00%					
620-53924-212	CLOTHING ALLOWANCE	-	224	244	244	224	224	224	(20)	-8.20%	-	0.00%					
620-53924-213	SAFETY EQUIP/PROGRAM	1,313	1,426	1,100	1,100	970	1,100	1,150	50	4.55%	50	4.55%					
620-53924-218	OPERATIONAL SUPPLIES	377	664	600	600	295	580	600	-	0.00%	20	3.45%					
620-53924-221	SMALL EQUIPMENT	15	12,722	1,000	1,000	-	725	1,000	-	0.00%	275	37.93%					
620-53924-226	POSTAGE	458	446	640	640	476	640	655	15	2.34%	15	2.34%					
620-53924-227	PUBLIC INFORMATION	-	-	100	100	-	100	100	-	0.00%	-	0.00%					
620-53924-229	INVESTMENT SERVICES	1,853	2,263	2,050	2,050	1,520	2,280	2,100	50	2.44%	(180)	-7.89%					
620-53924-230	WORKERS COMPENSATION	4,246	2,480	1,951	1,951	1,188	1,538	1,600	(351)	-17.99%	62	4.03%					
620-53924-231	PROPERTY & LIABILITY INSURANCE	20,743	22,055	24,338	24,338	24,777	25,244	26,500	2,162	8.88%	1,256	4.98%	Rising property values & ~5% increase, ~3% increase in liability				
620-53924-239	OFFICE RENT	8,184	8,177	7,723	7,723	5,152	7,723	7,723	-	0.00%	-	0.00%					
620-53924-240	COMPUTER MAINTENANCE	1,974	-	2,500	2,500	-	2,485	5,000	2,500	100.00%	2,515	101.21%	Computer replacement				
620-53924-242	CUSTODIAL BUILDING REPAIR/MAIN	10,428	980	7,200	7,200	411	6,800	4,200	(3,000)	-41.67%	(2,600)	-38.24%	Changes based on needs and final allocations % for 2026 (GR, Sewer, Water and Storm)				
620-53924-243	CUSTODIAL - CONTRACTUAL	7,725	8,151	7,879	7,879	4,594	7,450	8,083	204	2.59%	633	8.50%					
620-53924-244	CUSTODIAL SERVICES	478	362	800	800	235	475	598	(202)	-25.25%	123	25.89%					
620-53924-245	CUSTODIAL-EQUIP REPAIR/MAINT	1,307	925	1,425	1,425	728	1,410	1,459	34	2.39%	49	3.48%					
620-53924-249	UTILITIES	12,199	10,720	13,362	13,362	7,768	12,895	13,691	329	2.46%	796	6.17%					
620-53924-262	LEGAL/AUDIT	11,621	8,560	40,000	40,000	7,617	40,000	10,000	(30,000)	-75.00%	(30,000)	-75.00%	Legal, Water Rate Study (\$30K - carryover) audit fees				
<b>Total Admin and General Expense</b>		<b>176,492</b>	<b>176,406</b>	<b>240,291</b>	<b>240,291</b>	<b>136,510</b>	<b>237,538</b>	<b>216,306</b>	<b>(23,985)</b>	<b>-9.98%</b>	<b>(21,232)</b>	<b>-8.94%</b>	<b>NOTE: ALLOCATION TO UTILITIES SEPTEMBER NOT COMPLETED (70% 23-24; 67% 25, 69% 26)</b>				
<b>Total Water Capital and Operating Expenses</b>		<b>2,314,156</b>	<b>2,439,026</b>	<b>3,173,663</b>	<b>3,320,581</b>	<b>2,317,643</b>	<b>3,371,552</b>	<b>4,405,782</b>	<b>1,232,119</b>	<b>38.82%</b>	<b>1,034,230</b>	<b>30.68%</b>					
<b>WATER NET REVENUES/SOURCES (EXPENSES/USES)</b>		<b>953,598</b>	<b>677,897</b>	<b>308,599</b>	<b>203,007</b>	<b>(366,812)</b>	<b>377,926</b>	<b>(1,387,697)</b>	<b>(1,696,296)</b>	<b>-549.68%</b>	<b>(1,765,623)</b>	<b>-467.19%</b>					

**VILLAGE OF LITTLE CHUTE  
WATER UTILITY**

	AMENDED						
	<u>ACTUAL 2023</u>	<u>ACTUAL 2024</u>	<u>BUDGET 2025</u>	<u>BUDGET 2025</u>	<u>ACTUAL 2025</u>	<u>ESTIMATED 2025</u>	<u>BUDGET 2026</u>
<b>OPERATING REVENUES</b>							
Charges for Services	2,542,144	2,598,230	2,520,900	2,520,900	1,840,915	2,707,700	2,683,000
Other	76,642	83,721	75,320	75,320	59,462	87,742	88,640
<b>Total Operating Revenue</b>	<b>2,618,788</b>	<b>2,681,951</b>	<b>2,596,220</b>	<b>2,596,220</b>	<b>1,900,377</b>	<b>2,795,442</b>	<b>2,771,640</b>
<b>OPERATING EXPENSES</b>							
Operation and Maintenance	1,585,567	1,656,610	1,894,155	1,894,155	1,489,687	2,019,693	2,309,359
Depreciation	498,122	516,435	530,000	530,000	353,200	530,000	540,000
<b>Total Operating Expenses</b>	<b>2,083,689</b>	<b>2,173,045</b>	<b>2,424,155</b>	<b>2,424,155</b>	<b>1,842,887</b>	<b>2,549,693</b>	<b>2,849,359</b>
<b>OPERATING INCOME</b>	<b>535,099</b>	<b>508,905</b>	<b>172,065</b>	<b>172,065</b>	<b>57,490</b>	<b>245,749</b>	<b>(77,719)</b>
<b>NON-OPERATING REVENUE (EXPENSES)</b>							
Investment Income	43,344	64,973	10,150	10,150	39,895	36,150	10,100
Interest Expense	(44,363)	(46,468)	(41,703)	(41,703)	(31,439)	(43,617)	(60,603)
Emergency Federal Grant	-	-	-	-	-	-	-
Other	401	1,511	-	-	668	668	500
<b>Total Non-Operating Revenue (Expenses)</b>	<b>(618)</b>	<b>20,016</b>	<b>(31,553)</b>	<b>(31,553)</b>	<b>9,124</b>	<b>(6,799)</b>	<b>(50,003)</b>
<b>INCOME BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS</b>	<b>534,481</b>	<b>528,923</b>	<b>140,512</b>	<b>140,512</b>	<b>66,613</b>	<b>238,950</b>	<b>(127,722)</b>
<b>CAPITAL CONTRIBUTIONS</b>	<b>595,783</b>	<b>356,138</b>	<b>866,000</b>	<b>907,326</b>	-	<b>907,326</b>	<b>228,333</b>
<b>TRANSFERS IN (OUT)</b>	<b>(208,067)</b>	<b>(207,492)</b>	<b>(209,500)</b>	<b>(209,500)</b>	<b>(138,800)</b>	<b>(209,000)</b>	<b>(209,000)</b>
<b>CHANGE IN NET POSITION</b>	<b>922,197</b>	<b>677,569</b>	<b>797,012</b>	<b>838,338</b>	<b>(72,187)</b>	<b>937,276</b>	<b>(108,389)</b>
<b>NET POSITION - BEGINNING OF YEAR AS RESTATED</b>	<b>14,836,211</b>	<b>15,758,408</b>	<b>16,435,977</b>	<b>16,435,977</b>	<b>16,435,977</b>	<b>16,435,977</b>	<b>17,373,253</b>
<b>NET POSITION - END OF YEAR</b>	<b>15,758,408</b>	<b>16,435,977</b>	<b>17,232,989</b>	<b>17,274,315</b>	<b>16,363,790</b>	<b>17,373,253</b>	<b>17,264,864</b>
<b>RECONCILIATION OF CHANGE IN NET POSITION TO NET CASH FROM OPERATING ACTIVITIES</b>							
Operating Income	922,197	677,569	797,012	838,338	(72,187)	937,276	(108,389)
Noncash Items in Operating Income:							
Depreciation	498,122	516,435	530,000	530,000	353,200	530,000	540,000
Amortization	171	(11,572)	(9,381)	(9,381)	(9,381)	(9,382)	(7,002)
Capital Contributions	(595,783)	(356,138)	(866,000)	(907,326)	-	(907,326)	(228,333)
Long Term Debt	-	-	850,000	850,000	850,000	850,000	-
Fixed Assets	(768,186)	(417,436)	(488,413)	(635,331)	(294,626)	(559,350)	(1,279,308)
Principal Repayment	(318,959)	(388,684)	(354,517)	(354,517)	(354,517)	(354,517)	(411,740)
<b>NET CHANGE</b>	<b>(262,438)</b>	<b>20,174</b>	<b>458,701</b>	<b>311,783</b>	<b>472,490</b>	<b>486,701</b>	<b>(1,494,772)</b>

**VILLAGE OF LTITLE CHUTE  
WATER UTILITY**

	<u>ACTUAL 2023</u>	<u>ACTUAL 2024</u>	<u>BUDGET 2025</u>	<u>AMENDED</u>				
				<u>BUDGET 2025</u>	<u>ACTUAL 2025</u>	<u>ESTIMATED 2025</u>	<u>BUDGET 2026</u>	
<b>KEY RATIOS</b>								
Debt Coverage Ratio		2.44	2.86	1.49	1.49	0.94	1.69	1.38
<1 Insufficient								
1.00 - 1.25 Adequate								
1.26-1.50 Good								
>1.50 Strong								
Days Cash on Hand		219	207	270	251	270	270	79
<30 Days Insufficient								
30 to 60 Days Adequate								
60 to 120 Days Good								
>120 Days Strong								
Debt to Plant		15%	12%	15%	15%	15%	15%	12%
<40 Low								
40% to 60% Moderate								
60% to 80% Moderately High								
>80% High								
System Profit		54%	45%	51%	53%	15%	52%	16%
Return on Rate Base		3.95%	3.41%	2.39%	2.39%	1.11%	3.01%	0.29%

## VILLAGE OF LITTLE CHUTE 2026 BUDGET

WATER UTILITY  
DEBT SCHEDULE

2017B Issue			2016 Water Revenue			2019 Refunding		
Year	Water		Principal	Water		Principal	Water	
	Principal	Interest	Total	Interest	Total		Interest	Total
2026	1,711.73	103.94	1,815.67	80,000.00	760.00	80,760.00	55,000.00	1,650.00
2027	1,752.96	52.58	1,805.54	-	-	-	-	-
	3,464.69	156.52	3,621.21	80,000.00	760.00	80,760.00	55,000.00	1,650.00

2017 Safe Drinking Bonds			2019A Issue			2020 Issue		
Year	Water		Principal	Water		Principal	Water	
	Principal	Interest	Total	Interest	Total		Interest	Total
2026	60,028.80	13,451.99	73,480.79	40,000.00	4,600.00	44,600.00	55,000.00	3,450.00
2027	61,085.31	12,386.19	73,471.50	40,000.00	3,400.00	43,400.00	55,000.00	2,350.00
2028	62,160.41	11,301.63	73,462.04	40,000.00	2,200.00	42,200.00	60,000.00	1,800.00
2029	63,254.43	10,197.98	73,452.41	40,000.00	1,000.00	41,000.00	60,000.00	1,200.00
2030	64,367.71	9,074.91	73,442.62	-	-	-	60,000.00	600.00
2031	65,500.58	7,932.06	73,432.64	-	-	-	-	-
2032	66,653.39	6,769.11	73,422.50	-	-	-	-	-
2033	67,826.49	5,585.69	73,412.18	-	-	-	-	-
2034	69,020.23	4,381.43	73,401.66	-	-	-	-	-
2035	70,234.99	3,155.99	73,390.98	-	-	-	-	-
2036	71,471.13	1,908.98	73,380.11	-	-	-	-	-
2037	72,729.02	640.01	73,369.03	-	-	-	-	-
	794,332.49	86,785.97	881,118.46	160,000.00	11,200.00	171,200.00	290,000.00	9,400.00

2023 Issue			2025 Issue			TOTAL DEBT		
Year	Water		Principal	Water		Principal	Water	
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest
2026	40,000.00	18,500.00	58,500.00	80,000.00	25,089.17	105,089.17	411,740.53	67,605.10
2027	40,000.00	16,500.00	56,500.00	75,000.00	32,900.00	107,900.00	272,838.27	67,588.77
2028	45,000.00	14,500.00	59,500.00	75,000.00	30,275.00	105,275.00	282,160.41	60,076.63
2029	45,000.00	12,250.00	57,250.00	80,000.00	27,650.00	107,650.00	288,254.43	52,297.98
2030	45,000.00	10,000.00	55,000.00	80,000.00	24,450.00	104,450.00	249,367.71	44,124.91
2031	50,000.00	7,750.00	57,750.00	85,000.00	21,250.00	106,250.00	200,500.58	36,932.06
2032	50,000.00	5,250.00	55,250.00	90,000.00	17,850.00	107,850.00	206,653.39	29,869.11
2033	55,000.00	2,750.00	57,750.00	90,000.00	14,250.00	104,250.00	212,826.49	22,585.69
2034	-	-	-	95,000.00	9,750	104,750.00	164,020.23	14,131.43
2035	-	-	-	100,000.00	5,000	105,000.00	170,234.99	8,155.99
2036	-	-	-	-	-	-	71,471.13	1,908.98
2037	-	-	-	-	-	-	72,729.02	640.01
	370,000.00	87,500.00	457,500.00	850,000.00	208,464.17	1,058,464.17	2,602,797.18	405,916.66

<b>CATEGORY</b>	<b>Public Works</b>
<b>DEPARTMENT</b>	<b>Storm Sewer</b>
<b>ACCOUNT ORGANIZATION</b>	<b>630</b>

### **MISSION:**

To operate a safe and dependable storm water drainage system that ensures effective surface water management in every neighborhood. The system is designed for ease of maintenance and cost efficiency, supporting long-term sustainability.

Key objectives include:

- **Planning for New Developments:** Ensure that all new construction integrates storm water solutions that do not negatively impact existing neighborhoods, including flood protection measures to safeguard residents.
- **Water Quality Improvement:** Enhance the quality of storm water runoff through collaboration with the Northeast Wisconsin Storm Water Consortium.
- **Regulatory Compliance:** Maintain full compliance with Environmental Protection Agency (EPA) and Wisconsin Department of Natural Resources (DNR) regulations to protect natural resources and community health.

### **PERFORMANCE MEASUREMENTS**

	<b>Actual 2023</b>	<b>Actual 2024</b>	<b>Projected 2025</b>	<b>Target 2026</b>
Labor hours spent on pond maintenance	435	616.5	500	500
Street sweeping tonnage	132.16	114.7	125	125
Existing lateral replaced during construction and assessed	5	0	0	4
Lineal feet of storm main installed	6,781	4,611	8,251	2,340
Vertical feet of storm manholes installed	253	185	223	171
Number of storm inlets installed	37	34	16	27
Development contributed new storm laterals	32	55	31	50

### **2026 GOALS**

1. Public education of storm runoff and detention.
2. Inspect storm basins and reconstruct failing structures.
3. Perform preventative maintenance to ensure maximum flow usage.

4. Continue to remove unwanted species and pests from ponds.
5. Continue maintaining native prairie plants around ponds.
6. Complete control burn around storm ponds to help native prairie plants grow.
7. Continue maintaining aquatic plants in ponds.
8. Encourage employee and resident education.
9. Review site plans and issue erosion control permits.
10. Monitor and inspect commercial site erosion control.
11. Repair deteriorated outfall pipes at various storm pond locations.

### **SIGNIFICANT PROGRAM/COST CHANGES**

None

### **PERSONNEL CHANGES/JUSTIFICATION**

None

### **2025 ACHIEVEMENTS**

1. Inspected and cleaned storm basins on public streets.
2. Removed unwanted species around ponds to ensure aquatic plants growth.
3. Transplanted aquatic plants to help reduce the cost of new plants.
4. Reviewed site plans and issued erosion control permits.
5. Swept streets at regular intervals to provide a clean environment and reduce sediment going into our waterways.
6. Purchased a trash pump.
7. Performed controlled burns at two (2) storm ponds.
8. Completed storm outfall inspections.
9. Completed repair of large culvert pipe crossing Riverside Drive.

### **CAPITAL OUTLAY**

#### Stormwater Infrastructure:

- a. Miami Circle Storm Sewer Replacement from Florida Avenue to Vandenbroek Road - \$547,000.
- b. Arthur Street Storm Sewer Replacement from McKinley Avenue to Main Street - \$521,000.
- c. Industrial Pond Switchgear Installation - \$75,000.

# 2026 PROPOSED BUDGET

ACCOUNT NUMBER	ACCOUNT TITLE	AMENDED						INCREASE (DECREASE)	% CHANGE	ESTIMATED	ESTIMATED	% CHANGE	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 3% AND \$1,000 ORANGE HIGHLIGHT AND BLUE	
		ACTUAL 2023	ACTUAL 2024	BUDGET 2025	BUDGET 2025	YTD 2025	ESTIMATED 2025							
<b>STORMWATER UTILITY</b>														
630-32290	STORMWATER PERMITS	14,133	7,317	8,000	8,000	12,313	12,500	12,000	4,000	50.00%	(500)	-4.00%	Varies based on development, rate increase for 2026	
630-34449	RESIDENTIAL-MULTI FAMILY	83,414	83,734	83,500	83,500	55,718	83,500	83,500	-	0.00%	-	0.00%		
630-34450	RESIDENTIAL	344,742	341,894	347,000	347,000	228,011	342,500	343,000	(4,000)	-1.15%	500	0.15%		
630-34451	COMMERCIAL	576,440	597,533	580,000	580,000	392,933	588,000	590,000	10,000	1.72%	2,000	0.34%		
630-34452	INDUSTRIAL	188,733	206,562	200,000	200,000	135,688	203,500	205,000	5,000	2.50%	1,500	0.74%		
630-34464	PUBLIC AUTHORITY	138,676	138,369	138,000	138,000	92,645	138,900	138,000	-	0.00%	(900)	-0.65%		
630-34470	FORFEITED DISCOUNTS(PENALTIES)	2,699	3,078	2,800	2,800	1,712	2,850	2,900	100	3.57%	50	1.75%		
630-34475	OTHER OPERATING REVENUE	38,900	350	500	500	701	701	500	-	0.00%	(201)	-28.67%		
630-34521	MISC NON OPERATING INC-UTILIT	16,432	4,503	-	-	1,031	1,031	-	#DIV/0!	(1,031)	-100.00%			
630-36101	INTEREST ON INVESTMENTS	76,893	175,690	35,000	35,000	81,681	105,000	35,000	-	(70,000)	-66.67%			
630-36103	INTEREST ON ADVANCE	26,445	26,445	26,445	26,445	17,630	26,445	26,445	-	0.00%	-	0.00%		
630-37901	INTEREST ON SPECIAL ASSESSMENT	148	37	125	125	-	100	85	(40)	-32.00%	(15)	-15.00%		
630-37902	SPECIAL CHARGES - INTEREST	-	114	-	-	-	-	-	#DIV/0!	-	#DIV/0!	-		
630-38621	DAMAGE TO VILLAGE PROPERTY	-	14,057	-	-	-	-	-	#DIV/0!	-	#DIV/0!	-		
630-39500	GAIN/LOSS ON INVESTMENTS	49,715	42,155	-	-	39,667	39,667	-	#DIV/0!	(39,667)	-100.00%			
630-39519	INTEREST INCOME	2,917	391	-	-	-	-	-	#DIV/0!	-	#DIV/0!	-		
630-39600	CAPITAL CONTRIBUTIONS	1,109,834	1,092,024	2,539,000	2,539,000	-	2,539,000	-	(2,539,000)	-100.00%	(2,539,000)	-100.00%	23 Randolph, 24 Evergreen Dr III & Founders Est; 25 Ebantra, Eben IV, 2026 None	
<b>Total Stormwater Revenue and Sources of Funds</b>		<b>2,670,122</b>	<b>2,734,252</b>	<b>3,960,370</b>	<b>3,960,370</b>	<b>1,059,730</b>	<b>4,083,694</b>	<b>1,436,430</b>	<b>(2,523,940)</b>	<b>-63.73%</b>	<b>(2,647,264)</b>	<b>-64.83%</b>		
<b>Stormwater Capital Projects</b>														
<i>Miami Circle</i>														
630-51109-101	FULL-TIME WAGES	-	-	3,286	3,286	1,757	3,286	9,890	6,604	200.97%	6,604	200.97%		
630-51109-103	SOCIAL SECURITY	-	-	251	251	123	251	755	504	200.80%	504	200.80%		
630-51109-104	RETIREMENT	-	-	228	228	122	228	710	482	211.40%	482	211.40%		
630-51109-105	HEALTH INSURANCE	-	-	903	903	521	903	2,687	1,784	197.56%	1,784	197.56%		
630-51109-107	LIFE INSURANCE	-	-	1	1	1	1	4	3	300.00%	3	300.00%		
630-51109-108	DENTAL INSURANCE	-	-	56	56	34	56	176	120	214.29%	120	214.29%		
630-51109-109	DISABILITY INSURANCE	-	-	6	6	3	6	20	14	233.33%	14	233.33%		
630-51109-263	CONSTRUCTION	-	-	-	-	-	-	531,758	531,758	#DIV/0!	531,758	#DIV/0!		
<i>Orchard Lane</i>														
630-51110-101	FULL-TIME WAGES	-	-	411	411	-	411	7,324	6,913	1682.00%	6,913	1682.00%		
630-51110-103	SOCIAL SECURITY	-	-	31	31	-	31	562	531	1712.90%	531	1712.90%		
630-51110-104	RETIREMENT	-	-	29	29	-	29	526	497	1713.79%	497	1713.79%		
630-51110-105	HEALTH INSURANCE	-	-	111	111	-	111	2,213	2,102	1893.69%	2,102	1893.69%		
630-51110-107	LIFE INSURANCE	-	-	-	-	-	-	3	3	#DIV/0!	3	#DIV/0!		
630-51110-108	DENTAL INSURANCE	-	-	7	7	-	7	150	143	2042.86%	143	2042.86%		
630-51110-109	DISABILITY INSURANCE	-	-	-	-	-	-	14	14	#DIV/0!	14	#DIV/0!		
630-51110-204	CONTRACTUAL SERVICES	-	-	1,350	1,350	-	1,350	-	(1,350)	-100.00%	(1,350)	-100.00%	Televising pipe inspection, soil borings	
<i>Bittersweet Court</i>														
630-51114-101	FULL-TIME WAGES	-	-	1,234	1,234	-	1,234	1,093	(141)	-11.43%	(141)	-11.43%		
630-51114-103	SOCIAL SECURITY	-	-	95	95	-	95	84	(11)	-11.58%	(11)	-11.58%		
630-51114-104	RETIREMENT	-	-	85	85	-	85	78	(7)	-8.24%	(7)	-8.24%		
630-51114-105	HEALTH INSURANCE	-	-	344	344	-	344	331	(13)	-3.78%	(13)	-3.78%		
630-51114-107	LIFE INSURANCE	-	-	-	-	-	-	-	#DIV/0!	-	#DIV/0!	-		
630-51114-108	DENTAL INSURANCE	-	-	21	21	-	21	22	1	4.76%	1	4.76%		
630-51114-109	DISABILITY INSURANCE	-	-	2	2	-	2	2	-	0.00%	-	0.00%		
630-51114-204	CONTRACTUAL SERVICES	-	-	150	150	-	150	-	(150)	-100.00%	(150)	-100.00%	Soil borings	
<i>Eden Trail &amp; Storm Phase III</i>														
630-51216-101	FULL-TIME WAGES	-	-	7,131	7,131	13,953	17,441	211	(6,920)	-97.04%	(17,230)	-98.79%		
630-51216-103	SOCIAL SECURITY	-	-	545	545	1,062	1,328	16	(529)	-97.06%	(1,312)	-98.80%		
630-51216-104	RETIREMENT	-	-	494	494	1,012	1,265	15	(479)	-96.96%	(1,250)	-98.81%		
630-51216-105	HEALTH INSURANCE	-	-	1,508	1,508	3,713	4,641	26	(1,482)	-98.28%	(4,615)	-99.44%		
630-51216-107	LIFE INSURANCE	-	-	3	3	6	8	-	(3)	-100.00%	(8)	-100.00%		
630-51216-108	DENTAL INSURANCE	-	-	88	88	224	280	1	(87)	-98.86%	(279)	-99.64%		
630-51216-109	DISABILITY INSURANCE	-	-	14	14	30	38	-	(14)	-100.00%	(38)	-100.00%		
630-51216-110	OVERTIME	-	-	-	-	615	768	-	#DIV/0!	-	(768)	-100.00%		
630-51216-204	CONTRACTUAL SERVICES	-	-	-	-	3,006	3,006	-	#DIV/0!	-	(3,006)	-100.00%		
630-51216-263	CONSTRUCTION	-	-	-	-	2,308,421	863,459	2,284,429	-	#DIV/0!	-	(2,284,429)	-100.00%	
<i>Arthur Street</i>														
630-51234-101	FULL-TIME WAGES	-	-	2,260	2,260	4,481	4,481	3,367	1,107	48.98%	(1,114)	-24.86%		
630-51234-103	SOCIAL SECURITY	-	-	173	173	312	312	256	83	47.98%	(56)	-17.95%		
630-51234-104	RETIREMENT	-	-	156	156	311	311	241	85	54.49%	(70)	-22.51%		
630-51234-105	HEALTH INSURANCE	-	-	661	661	1,304	1,304	867	206	31.16%	(437)	-33.51%		
630-51234-107	LIFE INSURANCE	-	-	1	1	2	2	1	-	0.00%	(1)	-50.00%		
630-51234-108	DENTAL INSURANCE	-	-	42	42	84	84	56	14	33.33%	(28)	-33.33%		
630-51234-109	DISABILITY INSURANCE	-	-	4	4	9	9	7	3	75.00%	(2)	-22.22%		
630-51234-263	CONSTRUCTION	-	-	-	-	-	-	515,205	515,205	#DIV/0!	515,205	#DIV/0!		
<i>Founders Estate</i>														
630-51235-101	FULL-TIME WAGES	-	-	934	934	641	934	-	(934)	-100.00%	(934)	-100.00%		
630-51235-103	SOCIAL SECURITY	-	-	72	72	47	72	-	(72)	-100.00%	(72)	-100.00%		
630-51235-104	RETIREMENT	-	-	64	64	45	64	-	(64)	-100.00%	(64)	-100.00%		
630-51235-105	HEALTH INSURANCE	-	-	247	247	108	247	-	(247)	-100.00%	(247)	-100.00%		
630-51235-107	LIFE INSURANCE	-	-	-	-	0	-	-	#DIV/0!	-	#DIV/0!	-		
630-51235-108	DENTAL INSURANCE	-	-	16	16	6	16	-	(16)	-100.00%	(16)	-100.00%		
630-51235-109	DISABILITY INSURANCE	-	-	1	1	1	1	-	(1)	-100.00%	(1)	-100.00%		
630-51235-110	OVERTIME	-	-	-	-	-	-	-	#DIV/0!	-	#DIV/0!	-		

# 2026 PROPOSED BUDGET

ACCOUNT NUMBER	ACCOUNT TITLE	AMENDED							INCREASE (DECREASE)	% CHANGE 2025 BUDGET	ESTIMATED 2025 ACTUAL	ESTIMATED 2025 PROJECT	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 3% AND \$1,000 ORANGE HIGHLIGHT AND BLUE
		ACTUAL 2023	ACTUAL 2024	BUDGET 2025	BUDGET 2025	YTD 2025	ESTIMATED 2025	BUDGET 2026					
<i>Ebbn Trail Phase IV</i>													
630-51237-101	FULL-TIME WAGES	-	-	4,227	4,227	84	4,227	3,452	(775)	-18.33%	(775)	-18.33%	
630-51237-103	SOCIAL SECURITY	-	-	322	322	6	322	264	(58)	-18.01%	(58)	-18.01%	
630-51237-104	RETIREMENT	-	-	293	293	6	293	248	(45)	-15.36%	(45)	-15.36%	
630-51237-105	HEALTH INSURANCE	-	-	1,139	1,139	14	1,139	893	(246)	-21.60%	(246)	-21.60%	
630-51237-107	LIFE INSURANCE	-	-	1	1	0	1	1	-	0.00%	-	0.00%	
630-51237-108	DENTAL INSURANCE	-	-	73	73	1	73	57	(16)	-21.92%	(16)	-21.92%	
630-51237-109	DISABILITY INSURANCE	-	-	9	9	0	9	7	(2)	-22.22%	(2)	-22.22%	
630-51237-204	CONTRACTUAL SERVICES	-	-	-	-	5,796	5,796	-	-	#DIV/0!	(5,796)	-100.00%	
630-51237-263	CONSTRUCTION	-	-	504,436	504,436	-	498,640	-	(504,436)	-100.00%	(498,640)	-100.00%	
<i>Riverside Drive Culvert</i>													
630-51242-101	FULL-TIME WAGES	-	-	-	-	716	895	5,681	5,681	#DIV/0!	4,786	534.75%	
630-51242-103	SOCIAL SECURITY	-	-	-	-	52	65	434	434	#DIV/0!	369	567.69%	
630-51242-104	RETIREMENT	-	-	-	-	50	63	408	408	#DIV/0!	345	547.62%	
630-51242-105	HEALTH INSURANCE	-	-	-	-	212	265	1,528	1,528	#DIV/0!	1,263	476.60%	
630-51242-107	LIFE INSURANCE	-	-	-	-	0	-	2	2	#DIV/0!	2	#DIV/0!	
630-51242-108	DENTAL INSURANCE	-	-	-	-	14	18	101	101	#DIV/0!	83	461.11%	
630-51242-109	DISABILITY INSURANCE	-	-	-	-	1	1	11	11	#DIV/0!	10	1000.00%	
630-51242-263	CONSTRUCTION	-	-	-	245,000	-	243,693	-	-	#DIV/0!	(243,693)	-100.00%	
<i>West Evergreen Pond Modification</i>													
630-51247-101	FULL-TIME WAGES	-	-	-	-	-	-	1,683	1,683	#DIV/0!	1,683	#DIV/0!	
630-51247-103	SOCIAL SECURITY	-	-	-	-	-	-	128	128	#DIV/0!	128	#DIV/0!	
630-51247-104	RETIREMENT	-	-	-	-	-	-	121	121	#DIV/0!	121	#DIV/0!	
630-51247-105	HEALTH INSURANCE	-	-	-	-	-	-	396	396	#DIV/0!	396	#DIV/0!	
630-51247-107	LIFE INSURANCE	-	-	-	-	-	-	-	-	#DIV/0!	-	#DIV/0!	
630-51247-108	DENTAL INSURANCE	-	-	-	-	-	-	24	24	#DIV/0!	24	#DIV/0!	
630-51247-109	DISABILITY INSURANCE	-	-	-	-	-	-	3	3	#DIV/0!	3	#DIV/0!	
630-51247-263	CONSTRUCTION	-	-	-	-	-	-	-	-	#DIV/0!	-	#DIV/0!	
<i>Biscayne Drive</i>													
630-51249-101	FULL-TIME WAGES	-	-	-	-	-	-	589	589	#DIV/0!	589	#DIV/0!	
630-51249-103	SOCIAL SECURITY	-	-	-	-	-	-	44	44	#DIV/0!	44	#DIV/0!	
630-51249-104	RETIREMENT	-	-	-	-	-	-	42	42	#DIV/0!	42	#DIV/0!	
630-51249-105	HEALTH INSURANCE	-	-	-	-	-	-	162	162	#DIV/0!	162	#DIV/0!	
630-51249-107	LIFE INSURANCE	-	-	-	-	-	-	-	-	#DIV/0!	-	#DIV/0!	
630-51249-108	DENTAL INSURANCE	-	-	-	-	-	-	11	11	#DIV/0!	11	#DIV/0!	
630-51249-109	DISABILITY INSURANCE	-	-	-	-	-	-	1	1	#DIV/0!	1	#DIV/0!	
630-51249-110	OVERTIME	-	-	-	-	-	-	-	-	#DIV/0!	-	#DIV/0!	
630-51249-204	CONTRACTUAL SERVICES	-	-	-	-	-	-	3,250	3,250	#DIV/0!	3,250	#DIV/0!	
<i>Lilac Lane</i>													
630-51250-101	FULL-TIME WAGES	-	-	-	-	-	-	589	589	#DIV/0!	589	#DIV/0!	
630-51250-103	SOCIAL SECURITY	-	-	-	-	-	-	44	44	#DIV/0!	44	#DIV/0!	
630-51250-104	RETIREMENT	-	-	-	-	-	-	42	42	#DIV/0!	42	#DIV/0!	
630-51250-105	HEALTH INSURANCE	-	-	-	-	-	-	162	162	#DIV/0!	162	#DIV/0!	
630-51250-107	LIFE INSURANCE	-	-	-	-	-	-	-	-	#DIV/0!	-	#DIV/0!	
630-51250-108	DENTAL INSURANCE	-	-	-	-	-	-	11	11	#DIV/0!	11	#DIV/0!	
630-51250-109	DISABILITY INSURANCE	-	-	-	-	-	-	1	1	#DIV/0!	1	#DIV/0!	
630-51250-110	OVERTIME	-	-	-	-	-	-	-	-	#DIV/0!	-	#DIV/0!	
630-51250-204	CONTRACTUAL SERVICES	-	-	-	-	-	-	3,125	3,125	#DIV/0!	3,125	#DIV/0!	
<b>Total Stormwater Capital Projects</b>		-	-	533,515	3,086,936	903,945	3,085,142	1,102,186	568,671	106.59%	(1,982,956)	-64.27%	
<i>Storm Financing Expense</i>													
630-53440-403	DEPRECIATION	472,334	489,351	510,000	510,000	340,000	506,000	515,000	5,000	0.98%	9,000	1.78%	
630-53440-410	VANDENBROEK DISTRICT BASE	3,229	3,227	4,844	4,844	3,755	3,755	4,900	56	1.16%	1,145	30.49% Reduced fee in 2021-2025, anticipate to increase again in 2026	
630-53440-427	INTEREST ON LONG TERM DEBT	57,526	105,125	84,202	84,202	76,690	94,268	97,537	13,335	15.84%	3,269	3.47% 2025 Debt Issuance	
630-53440-428	DEBT DISCOUNT AMORTIZATION	23,440	895	895	895	895	895	895	-	0.00%	-	0.00%	
630-53440-434	AMORTIZATION/REFUNDING LOSS	(9,456)	(19,659)	(16,388)	(16,388)	(16,388)	(16,388)	(13,313)	3,075	-18.76%	3,075	-18.76% Decreasing as issue is paid off	
630-53440-435	NONOPERATING EXPENSE	-	6,782	-	-	-	-	-	-	#DIV/0!	-	#DIV/0!	Vandenbroek Pond pavement work 2024
<b>Total Storm Financing Expense</b>		547,074	585,722	583,553	583,553	404,951	588,530	605,019	21,466	3.68%	16,489	2.80%	
<i>Storm Pond Maintenance Expense</i>													
630-53441-101	FULL-TIME WAGES	20,776	35,471	33,154	33,154	19,713	33,154	37,883	4,729	14.26%	4,729	14.26% COLA and step impact, increased labor allocation	
630-53441-103	SOCIAL SECURITY	1,551	2,356	2,611	2,611	1,439	2,611	2,954	343	13.14%	343	13.14%	
630-53441-104	RETIREMENT	34,735	(13,365)	2,289	2,289	1,372	2,289	2,767	478	20.88%	478	20.88%	
630-53441-105	HEALTH INSURANCE	5,445	9,697	10,205	10,205	6,371	10,205	10,377	172	1.69%	172	1.69%	
630-53441-107	LIFE INSURANCE	12	18	14	14	10	14	14	-	0.00%	-	0.00%	
630-53441-108	DENTAL INSURANCE	454	721	633	633	438	633	729	96	15.17%	96	15.17%	
630-53441-109	DISABILITY INSURANCE	44	69	64	64	40	64	78	14	21.88%	14	21.88%	
630-53441-110	OVERTIME	-	538	1,000	1,000	32	750	750	(250)	-25.00%	-	0.00%	
630-53441-204	CONTRACTUAL SERVICES	3,011	15,656	6,900	6,900	1,512	6,900	7,072	172	2.49%	172	2.49%	
630-53441-212	CLOTHING ALLOWANCE	168	198	198	198	56	200	135	(63)	-31.82%	(65)	-32.50%	
630-53441-218	OPERATIONAL SUPPLIES	158	607	1,500	1,500	192	1,000	1,500	-	0.00%	500	50.00%	
630-53441-227	PUBLIC INFORMATION	-	-	200	200	-	200	200	-	0.00%	-	0.00%	
630-53441-247	VEHICLE	1,524	2,437	2,300	2,300	346	1,000	2,345	45	1.96%	1,345	134.50%	
630-53441-249	UTILITIES	7,438	9,982	10,800	10,800	6,054	10,000	11,000	200	1.85%	1,000	10.00%	
630-53441-253	MAINTENANCE OF PONDS	7,093	20,245	33,400	68,400	80	60,000	34,235	835	2.50%	(25,765)	-42.94%	
630-53441-261	ENGINEERING	-	-	500	500	-	500	500	-	0.00%	-	0.00%	
630-53441-263	CONSTRUCTION	-	-	5,000	5,000	-	5,000	5,000	-	0.00%	-	0.00%	
630-53441-301	NEW EQUIPMENT	-	-	60,000	60,000	-	60,000	75,000	15,000	25.00%	15,000	25.00% 2026: Pump Switchgear 2024:Trash Pump	
<b>Total Storm Pond Maintenance Expense</b>		82,407	84,629	170,768	205,768	37,657	194,520	192,539	21,771	12.75%	(1,981)	-1.02%	

# 2026 PROPOSED BUDGET

ACCOUNT NUMBER	ACCOUNT TITLE	AMENDED						INCREASE (DECREASE)			% CHANGE			BRIEF EXPLANATIONS OF ANY VARIANCE OVER 3% AND \$1,000 ORANGE HIGHLIGHT AND BLUE
		ACTUAL 2023	ACTUAL 2024	BUDGET 2025	BUDGET 2025	YTD 2025	ESTIMATED 2025	BUDGET 2026	BUDGET	2025 BUDGET	2025 ACTUAL	2025 ACTUAL	HIGHLIGHT IF LESS THAN 3% AND \$1,000	
<b>Storm Collection Expense</b>														
630-53442-101	FULL-TIME WAGES	114,539	119,736	122,392	122,392	68,941	122,392	128,412	6,020	4.92%	6,020	4.92%	COLA and step impact, labor allocation	
630-53442-102	PART-TIME WAGES	29	500	500	500	-	-	-	(500)	-100.00%	-	-	#DIV/0!	
630-53442-103	SOCIAL SECURITY	8,740	8,643	9,483	9,483	5,024	9,483	9,861	378	3.99%	378	3.99%		
630-53442-104	RETIREMENT	7,422	8,208	8,523	8,523	4,772	8,523	9,224	701	8.22%	701	8.22%		
630-53442-105	HEALTH INSURANCE	30,786	35,867	36,155	36,155	21,126	36,155	35,894	(261)	-0.72%	(261)	-0.72%		
630-53442-107	LIFE INSURANCE	61	65	57	57	32	57	57	-	0.00%	-	0.00%		
630-53442-108	DENTAL INSURANCE	2,604	2,765	2,252	2,252	1,450	2,252	2,894	642	28.51%	642	28.51%		
630-53442-109	DISABILITY INSURANCE	233	260	243	243	134	243	254	11	4.53%	11	4.53%		
630-53442-110	OVERTIME	-	692	500	500	-	500	500	-	0.00%	-	0.00%		
630-53442-201	TRAINING & CONFERENCE	63	-	1,000	1,000	687	1,000	1,000	-	0.00%	-	0.00%		
630-53442-204	CONTRACTUAL SERVICES	16,299	12,267	18,500	18,500	7,428	18,500	18,963	463	2.50%	463	2.50%		
630-53442-209	TELEPHONE LOCATES	9,294	7,180	10,000	10,000	5,037	10,000	10,000	-	0.00%	-	0.00%		
630-53442-212	CLOTHING ALLOWANCE	386	154	500	500	728	728	600	100	20.00%	(128)	-17.58%		
630-53442-213	SAFETY EQUIPMENT	66	136	150	150	26	100	150	-	0.00%	50	50.00%		
630-53442-216	CONSTRUCTION MATERIALS	1,011	2,730	1,500	1,500	698	1,200	1,500	-	0.00%	300	25.00%		
630-53442-218	OPERATIONAL SUPPLIES	980	418	1,000	1,000	218	1,000	1,000	-	0.00%	-	0.00%		
630-53442-247	VEHICLE	31,783	24,288	25,000	25,000	25,284	34,724	33,500	8,500	34.00%	(1,224)	-3.52%	Aging vehicles	
630-53442-249	UTILITIES	242	365	260	260	-	260	260	-	0.00%	-	0.00%		
630-53442-251	MAINTENANCE OF MAINS	5,217	1,075	7,600	7,600	3,729	7,500	7,600	-	0.00%	100	1.33%		
630-53442-260	EASEMENT	150	150	150	150	150	150	-	0.00%	-	0.00%			
630-53442-261	ENGINEERING	-	-	1,000	1,000	-	1,000	1,000	-	0.00%	-	0.00%		
630-53442-263	CONSTRUCTION	-	-	2,000	2,000	-	2,000	2,000	-	0.00%	-	0.00%		
630-53442-301	NEW EQUIPMENT	-	-	-	-	-	-	120,000	120,000	#DIV/0!	120,000	#DIV/0!	Sewer Jetter Replacement (480K Sewer)	
<b>Total Storm Collection Expense</b>		<b>229,906</b>	<b>224,999</b>	<b>248,765</b>	<b>248,765</b>	<b>145,462</b>	<b>257,767</b>	<b>384,819</b>	<b>136,054</b>	<b>54.69%</b>	<b>127,052</b>	<b>49.29%</b>		
<b>Storm Customer A/R Expense</b>														
630-53443-101	FULL-TIME WAGES	28,479	38,471	37,914	37,914	24,866	37,914	27,921	(9,993)	-26.36%	(9,993)	-26.36%	Staff turnover and hired at lower rate	
630-53443-102	PART-TIME WAGES	4,576	568	-	-	-	-	-	-	#DIV/0!	-	#DIV/0!		
630-53443-103	SOCIAL SECURITY	2,306	2,682	2,923	2,923	1,794	2,923	2,159	(764)	-26.14%	(764)	-26.14%		
630-53443-104	RETIREMENT	2,115	2,530	2,656	2,656	1,743	2,656	2,032	(624)	-23.49%	(624)	-23.49%		
630-53443-105	HEALTH INSURANCE	12,277	13,336	14,664	14,664	9,389	14,664	6,408	(8,256)	-56.30%	(8,256)	-56.30%	Staff turnover and hired at lower rate	
630-53443-107	LIFE INSURANCE	22	23	24	24	15	24	19	(5)	-20.83%	(5)	-20.83%		
630-53443-108	DENTAL INSURANCE	686	616	602	602	466	602	539	(63)	-10.47%	(63)	-10.47%		
630-53443-109	DISABILITY INSURANCE	68	77	74	74	48	74	56	(18)	-24.32%	(18)	-24.32%		
630-53443-110	OVERTIME	130	364	300	300	219	300	300	-	0.00%	-	0.00%		
630-53443-206	OFFICE SUPPLIES	1,479	1,429	1,800	1,800	935	1,525	1,575	(225)	-12.50%	50	3.28%		
630-53443-226	POSTAGE	4,527	4,246	5,170	5,170	3,187	4,900	5,170	-	0.00%	270	5.51%		
630-53443-228	SERVICE FEE/FINANCE CHARGE UT	3,782	4,122	4,200	4,200	2,852	4,278	4,360	160	3.81%	82	1.92%		
<b>Total Storm Customer A/R Expense</b>		<b>60,446</b>	<b>68,462</b>	<b>70,327</b>	<b>70,327</b>	<b>45,515</b>	<b>69,860</b>	<b>50,539</b>	<b>(19,788)</b>	<b>-28.14%</b>	<b>(19,321)</b>	<b>-27.66%</b>		
<b>Storm Admin and General Expense</b>														
630-53444-101	FULL-TIME WAGES	77,728	91,034	69,876	69,876	52,969	69,876	78,367	8,491	12.15%	8,491	12.15%	COLA and Step, allocation changes	
630-53444-103	SOCIAL SECURITY	5,790	6,761	5,345	5,345	3,928	5,345	6,003	658	12.31%	658	12.31%		
630-53444-104	RETIREMENT	5,176	6,154	4,857	4,857	3,292	4,857	5,650	793	16.33%	793	16.33%		
630-53444-105	HEALTH INSURANCE	12,421	14,734	10,374	10,374	10,838	10,838	15,406	5,032	48.51%	4,568	42.15%		
630-53444-107	LIFE INSURANCE	29	31	23	23	16	23	25	2	8.70%	2	8.70%		
630-53444-108	DENTAL INSURANCE	1,161	1,130	663	663	538	663	892	229	34.54%	229	34.54%		
630-53444-109	DISABILITY INSURANCE	168	192	139	139	98	139	154	15	10.79%	15	10.79%		
630-53444-110	OVERTIME	59	58	-	-	31	50	100	100	#DIV/0!	50	100.00%		
630-53444-201	TRAINING & CONFERENCE	422	585	1,500	1,500	639	1,400	1,535	35	2.33%	135	9.64%		
630-53444-203	TELEPHONE	5,070	3,604	4,000	4,000	4,404	3,800	3,800	(200)	-5.00%	-	0.00%		
630-53444-204	CONTRACTUAL SERVICES	17,379	17,782	14,200	14,200	11,882	14,200	14,700	500	3.52%	500	3.52%		
630-53444-205	EQUIPMENT REPAIRS	59	-	825	825	-	700	825	-	0.00%	125	17.86%		
630-53444-206	OFFICE SUPPLIES	1,269	1,225	1,550	1,550	1,414	1,550	1,585	35	2.26%	35	2.26%		
630-53444-207	PRINTING & REPRODUCTION	4,279	3,508	4,800	4,800	1,736	3,950	4,100	(700)	-14.58%	150	3.80%		
630-53444-208	BOOKS/SUBSCRIPTIONS	13,415	12,150	14,900	14,900	12,773	13,800	15,270	370	2.48%	1,470	10.65%		
630-53444-211	FOOD & PROVISIONS	32	43	50	50	31	50	50	-	0.00%	-	0.00%		
630-53444-212	CLOTHING ALLOWANCE	(4)	224	224	224	56	56	-	(224)	-100.00%	(56)	-100.00%		
630-53444-213	SAFETY EQUIP/PROGRAM	2,372	2,575	3,000	3,000	2,688	2,950	3,075	75	2.50%	125	4.24%		
630-53444-218	OPERATIONAL SUPPLIES	815	1,200	1,325	1,325	542	1,275	1,325	-	0.00%	50	3.92%		
630-53444-221	SMALL EQUIPMENT	1,008	22,999	2,750	2,750	-	2,500	2,750	-	0.00%	250	10.00%		
630-53444-225	OTHER (PERMITS)	3,375	3,435	3,600	3,600	3,495	3,495	3,600	-	0.00%	105	3.00%		
630-53444-226	POSTAGE	485	583	770	770	635	900	925	155	20.13%	25	2.78%		
630-53444-227	PUBLIC INFORMATION	-	-	600	600	-	600	600	-	0.00%	600	#DIV/0!		
630-53444-229	INVESTMENT SERVICES	5,022	5,989	5,700	5,700	3,761	5,640	5,820	120	2.11%	180	3.19%		
630-53444-230	WORKERS COMPENSATION INSURANCE	12,643	8,728	8,212	8,212	5,061	6,550	6,812	(1,400)	-17.05%	262	4.00%	Experience modification stabilization offset by increase in rates	
630-53444-231	PROPERTY & LIABILITY INSURANCE	10,560	11,348	12,954	12,954	11,233	12,780	13,400	446	3.44%	620	4.85%		
630-53444-239	RENT	14,988	14,992	14,537	14,537	9,688	14,537	14,992	455	3.13%	455	3.13%		
630-53444-242	CUSTODIAL-BLDG REPAIR/MAINT	18,849	1,773	5,510	5,510	753	4,750	5,510	-	0.00%	760	16.00%		
630-53444-243	CUSTODIAL-CONTRACTUAL	13,967	14,739	15,175	15,175	8,505	14,500	15,691	516	3.40%	1,191	8.21%		
630-53444-244	CUSTODIAL-OPERATIONAL SUPPLIES	864	656	1,099	1,099	432	975	1,162	63	5.73%	187	19.18%		
630-53444-245	CUSTODIAL-EQUIP REPAIR/MAINT	2,359	1,669	2,683	2,683	1,342	2,650	2,832	149	5.55%	182	6.87%		
630-53444-249	BUILDING UTILITIES	22,046	19,372	25,152	25,152	14,279	22,575	26,578	1,426	5.67%	4,003	17.73%	Based on 2024 ACFR Property Base - 31% GF, 19% Sewer, 17% Water and 33% Storm	
630-53444-262	LEGAL/AUDIT	14,331	16,239	16,000	16,000	14,728	16,350	16,500	500	3.13%	150	0.92%		
<b>Total Storm Admin and General Expense</b>		<b>268,137</b>	<b>285,514</b>	<b>252,393</b>	<b>252,393</b>	<b>178,786</b>	<b>243,724</b>	<b>270,034</b>	<b>17,641</b>	<b>6.99%</b>	<b>26,310</b>	<b>10.79%</b>	<b>NOTE: ALLOCATION TO UTILITIES SEPTEMBER NOT COMPLETED (70% 23-24; 67% 25, 69% 26)</b>	
<b>Total Stormwater Capital and Operating Expenses</b>		<b>1,187,969</b>	<b>1,249,326</b>	<b>1,859,321</b>	<b>4,447,742</b>	<b>1,716,315</b>	<b>4,439,543</b>	<b>2,605,136</b>	<b>745,815</b>	<b>40.11%</b>	<b>(1,834,407)</b>	<b>-41.32%</b>		
<b>STORMWATER NET REVENUES/SOURCES (EXPENSES/USES)</b>		<b>1,482,153</b>	<b>1,484,927</b>	<b>2,101,049</b>	<b>(487,372)</b>	<b>(656,586)</b>	<b>(355,849</b>							

**VILLAGE OF LTITLE CHUTE**  
**STORMWATER UTILITY**

				AMENDED			
	<u>ACTUAL 2023</u>	<u>ACTUAL 2024</u>	<u>BUDGET 2025</u>	<u>BUDGET 2025</u>	<u>ACTUAL 2025</u>	<u>ESTIMATED 2025</u>	<u>BUDGET 2026</u>
<b>OPERATING REVENUES</b>							
Charges for Services	1,346,138	1,375,408	1,356,500	1,356,500	917,308	1,368,900	1,371,500
Other	41,600	3,426	3,300	3,300	2,413	3,551	3,400
<b>Total Operating Revenue</b>	<b>1,387,738</b>	<b>1,378,835</b>	<b>1,359,800</b>	<b>1,359,800</b>	<b>919,721</b>	<b>1,372,451</b>	<b>1,374,900</b>
<b>OPERATING EXPENSES</b>							
Operation and Maintenance	644,123	666,831	687,097	722,097	411,174	709,626	707,831
Depreciation	472,334	489,351	510,000	510,000	340,000	506,000	515,000
<b>Total Operating Expenses</b>	<b>1,116,457</b>	<b>1,156,182</b>	<b>1,197,097</b>	<b>1,232,097</b>	<b>751,174</b>	<b>1,215,626</b>	<b>1,222,831</b>
<b>OPERATING INCOME</b>	<b>271,282</b>	<b>222,653</b>	<b>162,703</b>	<b>127,703</b>	<b>168,547</b>	<b>156,825</b>	<b>152,069</b>
<b>NON-OPERATING REVENUE (EXPENSES)</b>							
Investment Income	156,117	244,835	61,570	61,570	138,978	171,212	61,530
Interest Expense	(71,512)	(86,362)	(68,709)	(68,709)	(61,197)	(78,775)	(85,119)
Sale of Village Property	-	-	-	-	-	-	-
Other	16,432	11,778	-	-	1,031	1,031	-
<b>Total Non-Operating Revenue (Expenses)</b>	<b>101,037</b>	<b>170,251</b>	<b>(7,139)</b>	<b>(7,139)</b>	<b>78,812</b>	<b>93,468</b>	<b>(23,589)</b>
<b>INCOME BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS</b>	<b>372,319</b>	<b>392,904</b>	<b>155,564</b>	<b>120,564</b>	<b>247,359</b>	<b>250,293</b>	<b>128,480</b>
<b>CAPITAL CONTRIBUTIONS</b>	<b>1,109,834</b>	<b>1,092,024</b>	<b>2,539,000</b>	<b>2,539,000</b>	-	<b>2,539,000</b>	-
<b>TRANSFERS IN (OUT)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>CHANGE IN NET POSITION</b>	<b>1,482,153</b>	<b>1,484,928</b>	<b>2,694,564</b>	<b>2,659,564</b>	<b>247,359</b>	<b>2,789,293</b>	<b>128,480</b>
<b>NET POSITION - BEGINNING OF YEAR AS RESTATED</b>	<b>29,528,984</b>	<b>31,011,137</b>	<b>32,496,064</b>	<b>32,496,064</b>	<b>32,496,064</b>	<b>32,496,064</b>	<b>35,285,357</b>
<b>NET POSITION - END OF YEAR</b>	<b>31,011,137</b>	<b>32,496,064</b>	<b>35,190,628</b>	<b>35,155,628</b>	<b>32,743,424</b>	<b>35,285,357</b>	<b>35,413,837</b>
<b>RECONCILIATION OF CHANGE IN NET POSITION TO NET CASH FROM OPERATING ACTIVITIES</b>							
Operating Income	1,482,153	1,484,928	2,694,564	2,659,564	247,359	2,789,293	128,480
Noncash Items in Operating Income:							
Depreciation	472,334	489,351	510,000	510,000	340,000	506,000	515,000
Amortization	13,985	(18,764)	(15,493)	(15,493)	(15,493)	(15,493)	(12,418)
Capital Contributions	(1,109,834)	(1,092,024)	(2,539,000)	(2,539,000)	-	(2,539,000)	-
Long Term Debt/Advance to other funds	1,200,000	-	-	-	-	450,000	-
Fixed Assets	(412,244)	(147,720)	(593,515)	(3,146,936)	(903,945)	(3,145,142)	(1,297,186)
Principal Repayment	(246,896)	(394,570)	(250,275)	(250,275)	(250,275)	(250,275)	(410,894)
<b>NET CHANGE</b>	<b>1,399,498</b>	<b>321,201</b>	<b>(193,719)</b>	<b>(2,782,140)</b>	<b>(582,354)</b>	<b>(2,204,617)</b>	<b>(1,077,018)</b>

**VILLAGE OF LTITLE CHUTE  
STORMWATER UTILITY**

	<u>ACTUAL 2023</u>	<u>ACTUAL 2024</u>	<u>BUDGET 2025</u>	<u>AMENDED</u>			<u>BUDGET 2026</u>
				<u>BUDGET 2025</u>	<u>ACTUAL 2025</u>	<u>ESTIMATED 2025</u>	
<b>KEY RATIOS</b>							
Debt Coverage Ratio		1.93	2.10	1.44	1.38	1.27	1.64
<1 Insufficient							1.80
1.00 - 1.25 Adequate							
1.26-1.50 Good							
>1.50 Strong							
Days Cash on Hand		1,436	1,652	1,466	1,011	1,314	354
<30 Days Insufficient							206
30 to 60 Days Adequate							
60 to 120 Days Good							
>120 Days Strong							
Debt to Plant		10%	8%	8%	8%	8%	8%
<40 Low							7%
40% to 60% Moderate							
60% to 80% Moderately High							
>80% High							
System Profit		61%	64%	49%	46%	64%	55%
Return on Rate Base		5.08%	4.97%	8.92%	8.81%	0.82%	9.24%
							0.41%

## VILLAGE OF LITTLE CHUTE 2026 BUDGET

STORM UTILITY  
DEBT SCHEDULE

2016 Storm Revenue			2010 Clean Water Fund			2019 Refunding				
<u>Year</u>	Storm		<u>Principal</u>	<u>Interest</u>	<u>Total</u>	Storm		<u>Principal</u>	<u>Interest</u>	<u>Total</u>
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>	
2026	84,000.00	27,120.00	111,120.00	26,894.29	3,131.75	30,026.04	105,000.00	3,150.00	108,150.00	
2027	84,000.00	25,440.00	109,440.00	27,742.27	2,270.38	30,012.65			-	
2028	92,000.00	23,542.00	115,542.00	28,616.98	1,381.89	29,998.87			-	
2029	92,000.00	21,426.00	113,426.00	29,519.28	465.37	29,984.65			-	
2030	96,000.00	19,168.00	115,168.00							
2031	100,000.00	16,718.00	116,718.00							
2032	100,000.00	14,118.00	114,118.00							
2033	104,000.00	11,364.00	115,364.00							
2034	108,000.00	8,340.00	116,340.00							
2035	112,000.00	5,040.00	117,040.00							
2036	112,000.00	1,680.00	113,680.00							
	<u>1,084,000.00</u>	<u>173,956.00</u>	<u>1,257,956.00</u>	<u>112,772.82</u>	<u>7,249.39</u>	<u>120,022.21</u>	<u>105,000.00</u>	<u>3,150.00</u>	<u>108,150.00</u>	
2020 G O Note			2023 G O Note			2025 G O Note				
<u>Year</u>	Storm		<u>Principal</u>	<u>Interest</u>	<u>Total</u>	Storm		<u>Principal</u>	<u>Interest</u>	<u>Total</u>
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>	
2026	55,000.00	3,300.00	58,300.00	100,000.00	47,500.00	147,500.00	40,000.00	13,335.21	53,335.21	
2027	55,000.00	2,200.00	57,200.00	105,000.00	42,500.00	147,500.00	35,000.00	17,575.00	52,575.00	
2028	55,000.00	1,650.00	56,650.00	110,000.00	37,250.00	147,250.00	40,000.00	16,350.00	56,350.00	
2029	55,000.00	1,100.00	56,100.00	115,000.00	31,750.00	146,750.00	40,000.00	14,950.00	54,950.00	
2030	55,000.00	550.00	55,550.00	120,000.00	26,000.00	146,000.00	45,000.00	13,350.00	58,350.00	
2031				125,000.00	20,000.00	145,000.00	45,000.00	11,550.00	56,550.00	
2032				135,000.00	13,750.00	148,750.00	50,000.00	9,750.00	59,750.00	
2033				140,000.00	7,000.00	147,000.00	50,000.00	7,750.00	57,750.00	
2034							50,000.00	5,250.00	55,250.00	
2035							55,000.00	2,750.00	57,750.00	
2036									-	
	<u>275,000.00</u>	<u>8,800.00</u>	<u>283,800.00</u>	<u>950,000.00</u>	<u>225,750.00</u>	<u>1,175,750.00</u>	<u>450,000.00</u>	<u>112,610.21</u>	<u>562,610.21</u>	
TOTAL DEBT										
Storm										
<u>Year</u>	<u>Principal</u>		<u>Interest</u>		<u>Total</u>		<u>Principal</u>	<u>Interest</u>	<u>Total</u>	
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>	
2026				410,894.29	97,536.96	508,431.25				
2027				306,742.27	89,985.38	396,727.65				
2028				325,616.98	80,173.89	405,790.87				
2029				331,519.28	69,691.37	401,210.65				
2030				316,000.00	59,068.00	375,068.00				
2031				270,000.00	48,268.00	318,268.00				
2032				285,000.00	37,618.00	322,618.00				
2033				294,000.00	26,114.00	320,114.00				
2034				158,000.00	13,590.00	171,590.00				
2035				167,000.00	7,790.00	174,790.00				
2036				112,000.00	1,680.00	113,680.00				
				<u>2,976,772.82</u>	<u>531,515.60</u>	<u>3,508,288.42</u>				



## Item For Consideration

For Commission Review On: 10/22/2025

Agenda Item Topic: Odor Research Meter Station 3

Prepared On: 10/15/2025

Prepared By: Robert Givens, DPW

**Report:** At the September 16 Utility Commission meeting, several residents from Sanitorium Road and Vandenberg Lane, near HVMSD Meter Station 3 (MS3), reported an odor concern.

In response, Village staff, HVMSD staff, and Commissioner Coffey met on September 26 to discuss the issue. The key points from that meeting are summarized below:

- Sewage naturally produces some odor; hydrogen sulfide (H<sub>2</sub>S) may or may not be a contributing factor.
- The reported odors and potential safety concerns raised by residents were reviewed and discussed.
- None of the attendees believe the odor presents a safety risk.
- HVMSD will conduct air testing both inside and outside the meter station, as well as in two nearby manholes—one near the east end of Vandenberg Lane and another near the top of Sanitorium Road.
- Air testing is expected to begin in October and take approximately one month to complete.
- Water samples will also be collected for analysis.
- Resident Brooke Van Deraa, who lives adjacent to Meter Station 3, will maintain an odor log throughout October and share it with staff at the end of the month to help identify any correlation with the air and water testing results.
- Results will be shared with residents once available, likely in mid to late November.
- The Village Department of Public Works and HVMSD will continue coordinating to identify any possible contributors to the odor within the sanitary system.
- A letter will be sent from the Village of Little Chute to residents on Sanitorium Road and Vandenberg Lane providing an update on this matter.

**Fiscal Impact:** Currently no fiscal impact.

**Recommendation/Commission Action:** This is for information only.

Respectfully Submitted,  
Robert Givens, PE, PH, CFM  
Director of Public Works



*An Update From The Village of Little Chute Utilities Commission*

Dear Industrial Wastewater Customer,

**Subject:** Important Updates to Wastewater Sampling Requirements and New Billing for Chlorides

We are committed to maintaining a safe and environmentally responsible wastewater system. In alignment with recent updates to our ordinances and recommendations from the Sewer Rate Study conducted by a third party, we would like to inform you of the following important changes to your wastewater sampling protocols and billing procedures.

**Increased Sampling Frequency**

Effective immediately, all industrial customers are required to conduct wastewater sampling on a **monthly basis**. This is a change from the current quarterly sampling schedule. The increased frequency will ensure more accurate monitoring and compliance with regulatory standards, helping us better manage and protect our resources.

**Billing for Chlorides**

Additionally, starting **January 1st, 2026**, the Utilities Commission will begin billing for chloride levels. Please note that current sampling tests already include chloride analysis for all industrial customers; however, we will now be contracting for the sampling and customers will be billed for this.

We appreciate your cooperation and commitment to these enhancements, which support the overall health and safety of our community and environment. For questions or further clarification, please contact our office at 920-423-3850 or [beau@littlechutewi.org](mailto:beau@littlechutewi.org).

Thank you for your ongoing partnership.

Sincerely,

Beau Bernhoft, Village Administrator

CC: Utilities Commissioners, Finance Director Remiker-DeWall, Water Superintendent Verstegen and Public Works Director Givens.



## Item For Consideration

For Commission Review On: 10/22/2025

Prepared On: 10/15/2025

Agenda Item Topic: Sampling Protocols and Billing Procedures Prepared By: Robert Givens, DPW

**Report:** Following recent updates to Village ordinances and recommendations from the third-party Sewer Rate Study, we are notifying all industrial wastewater customers of upcoming changes to sampling protocols and billing procedures.

Effective immediately, industrial customers must conduct wastewater sampling **monthly** rather than quarterly. This increased frequency will improve accuracy, ensure regulatory compliance, and help us better protect local water resources.

In addition, beginning **January 1, 2026**, the Utilities Commission will begin **billing for chloride levels**. While chloride analysis is already included in the current sampling process, the associated testing costs will now appear as part of their billing.

**Fiscal Impact:** The proposed 2026 budget includes \$25,000 to cover costs of implementing the program, including sample collection. The cost of the testing will be passed through to the customers.

**Recommendation/Commission Action:** Staff requests approval to send out the attached letter to our industrial wastewater customers.

Respectfully Submitted,  
Robert Givens, PE, PH, CFM  
Director of Public Works



MIDWEST CONTRACT OPERATIONS, INC.  
P.O. BOX 418 MENASHA, WI 54952-0418

## Monthly Superintendent Report/Update

To: Village of Little Chute Water Commission  
From: Jerry Verstegen, Water Utility Supt. (MCO)  
Month of: 08-2025

Updates for current, past and ongoing Water Department projects and areas of concern:

1. Plants/Treatment
  - Acid ordered to clean and rehab Well # 4 resin
2. Distribution
  - 8/5 - Dug Up Valve on Nixon St to check bolts
  - 8/5 – Replaced Hydrant @ 902 Miller Lane
  - 8/12 – Replaced Bolts on leaking valve @ 1800 Grant
  - 8/25 – Water Break @ 1107 Jefferson St
3. Meters
  - Residential Meter Changes and Cross Connections
4. General Water
  - Leak Correlation
  - Fall Hydrant flush starting September 15th

Sam Schepp  
Jerry Verstegen



**Engineering Department &  
Department of Public Works**

**Monthly Utility Commission**  
**Report for September 2025**

**OPERATIONS NOTES:**

**Sanitary Sewer**

- Maintained and recorded readings from laser meters in the sanitary collection system.
- Monitored for inflow and infiltration (I&I); televised sanitary mains and inspected manholes.
- Flushed dead-end lines and flat-lying areas to ensure flow efficiency.
- Conducted equipment demonstrations for new sewer vacuum units and jetter heads.
- Investigated possible cross-connection between storm and sanitary near Taylor Street as reported by HVMSD. Found minor grit and ink staining of the pipe upstream of Taylor Street on the south side of Crystal Print. No cross-connection observed. Further coordination with HVMSD indicated that the HVMSD staffer was likely looking at a storm line during their investigation.
- Met with HVMSD regarding smell emanating from meter station 3 at the south end of Sanitorium. We met with HVMSD and they will monitor H<sub>2</sub>S in October. We will relay results to the commission in November or December.
- Investigation continues with the Spirit Court sanitary sewer. Solids encountered within the sewer were tested by Badger Labs. It appears to be a concrete or concrete related material. Televising of the sewer is scheduled for October. Also, the DPW is following up with the fire inspector to get their insights on potential culprits. Finally, DPW had a conversation with an obvious culprit, a concrete grooving business, and they don't think that they are the issue. DPW to examine televising and report back to the commission in November. We may need to televise the laterals, which would need to be hired out.
- Strength billing update letter to be sent to residents later this year.

**Storm Sewer**

- Reviewed development site plans for compliance and impact.
- Initiated outfall water quality testing.
- DPW met with commissioner Bucholz regarding drainage issues on Appletree and Orchard Lanes. The issue appears to be the lack of an overland drainage route both in this subdivision, in an upstream subdivision and on Florida Avenue. The storm sewer downstream could be analyzed and improved. DPW estimates \$30-50k for an H&H study to study the downstream storm sewer.

## Storm Ponds

- Inspected outfalls and cleared debris from trash racks.
- Checked operational status of pond pumps.
- Compiled a list of invasive plant species at each storm pond location.
- Installed riprap along French Road storm creek to mitigate erosion.
- Began coordination for minor right-of-way acquisition by WisDOT at the Holland and Evergreen Ponds.

## Water

- Applied hot mix asphalt patches to repair water break sites on Grant Street and Jefferson Street.

## ENGINEERING NOTES: 2025 Utility Projects – September

The table below identifies the installed and/or removed public utilities in the month of September.

September 2025 - Utility Installation and Abandonments			
Golden Gate Drive - Phase 2 & Holland Road Utility Extension			
SANITARY SEWER		Installed	Abandoned/Removed
15" PVC Sanitary Pipe	LF	528.0	None
4' Sanitary Standard Precast MH	VF (EA)	21.42 (1.0)	None

STORM SEWER		Installed	Abandoned/Removed
42" RCP Storm Sewer Pipe	LF	1,200.0	None
54" RCP Storm Sewer Pipe	LF	1,114.0	None
New 6' Dia. Precast Storm MH	VF (EA)	24.42 (2.0)	None
New 8' Dia. Precast Storm MH	VF (EA)	42.28 (3.0)	None

## **Golden Gate Drive – Lexington Homes - Holland Road Utility Extension - Phase 2**

Don Hietpas & Sons continues working on the next phase of utility construction which includes installation of storm, sanitary, and water utilities under Holland Road and Golden Gate Drive. Hietpas worked on construction of the new sanitary sewer on Holland Road, crews began installing sanitary sewer near the intersection of W. Evergreen Drive on Holland Road, installation of the new sanitary sewer continued, working to the north toward the new Golden Gate Drive. A second Hietpas crew is working on the installation of the new water main and storm sewer on Golden Gate Drive.

Staff are working with MCC to inspect the subgrade prior to stone placement. Vinton Construction placed concrete pavement on Golden Gate Drive up to Holland Road in the middle of September, weather permitting.

## **Top Priorities for October 2025**

### **Golden Gate Drive – Lexington Homes - Holland Road Utility Extension - Phase 2**

Don Hietpas & Sons is scheduled to complete the extension of utilities to the current Lexington Homes Development which will extend Golden Gate Drive east to Holland Road. Hietpas began installing water main on Golden Gate Drive; construction began near the intersection of Evergreen Drive and continues progressing north toward the new Golden Gate Drive extended. Village staff will be on-site documenting and inspecting utility installations to ensure work is completed to Village standards as designed by Robert E. Lee & Associates.

### **2025 Sanitary Sewer Lining – E. North Ave. (CTH OO)**

The project includes approximately 820 lineal feet of cured in place CIPP lining and the related sanitary sewer wye replacement, and sanitary sewer manhole repair. Visu-Sewer LLC was the low bidder; staff have completed the contract documents including the review of all bonding and insurance, contracts have been reviewed and approved by the Village Attorney. This work is scheduled to be completed in October of 2025.

### **2025 Holland Road Watermain Relocation**

The Project includes relocation of the existing water main and casing pipe to provide clearance for the new storm sewer box culvert to be constructed as part of the upcoming WisDOT – Holland Road Overpass construction. The Village contract included the removal of 47 lineal feet of existing water main and casing pipe; construction of approximately 125 feet of new 12" PVC watermain, and related valves and fittings. Work to relocate the Village water main was planned to be completed in conjunction with Vinton's DOT project and construction schedule. After investigation of the existing water main location and the location of the new box culvert, it was determined that the water main was not in conflict, and the decision was made to leave the water main in place and not relocate. Staff are working with Vinton Construction to gather costs incurred prior to deciding to leave the water main and associated casing in place.

### **2025 Asphalt Resurfacing Project – Holland Road**

The project extends approximately 890 linear feet on Holland Road beginning at the intersection of W. Elm Street and continuing north beyond the interstate 41 overpass bridge. The interstate 41 bridge will be under construction concurrently as a separate WisDOT project. Vinton Construction was the low bidder for the Villages asphalt resurfacing project and will coordinate the completion of that paving along with the paving for the DOT overpass project. Paving is expected to be completed during the fall of 2025.

### **Founders Estates Subdivision**

Multiple residential duplex sites have broken ground and are completed, excavation for foundations and building construction remains steady. Inspections related to the permitting of concrete driveways, aprons, and public sidewalks continue. Staff are working with each contractor or property owner to verify concrete sidewalk, and aprons are installed per Village specifications and the approved subdivision plans.

### **Miscellaneous:**

Engineering Staff continue working on updating GIS records to include historical record documentation as well as information gathered in the field during project utility and paving inspection. Engineering continues reviewing, issuing, and inspecting all right-of-way permits for the Village.

Staff are currently working to review proposed plans and permit applications for the proposed construction of a new (large scale) fiber optic communication system which will be owned and operated by Bug Tussel.

Continued efforts to investigate and repair utilities that have been impacted or damaged during the TDS and/or AT&T construction process. Staff are working with DPW crews to locate, document and repair damaged utilities.

Efforts continue to assist other departments with daily tasks as well as any special projects or requests. Staff continue to focus on assisting the Parks Department with upcoming construction projects, including the Heesakker Park stair replacement and future parking lots and structures currently in the planning stages. Staff are utilized throughout the design, construction inspection, and contract administration of these projects.

Engineering staff continues to coordinate with WisDOT and private utilities with work related to the HWY "41" Corridor construction projects.

The Engineering Division is also working with Community Development and Developers to review planned commercial development sites as well as future design and planning efforts for current and future residential subdivision developments. Staff are also working on a bid package for the demolition of three Village properties on Depot Street to be bid and demolished later this fall.

Staff have begun working on collection of information for the 2027 CIP Projects.

VILLAGE OF LITTLE CHUTE

SEWER UTILITY

BUDGET STATUS

	2025		2024 ACTUAL	% Change from PY	\$ Change from PY
	BUDGET	ACTUAL SEPT YTD			
<b>REVENUE</b>					
Multi-family Residential	240,882	188,230	176,864	6.43%	11,366
Residential	1,271,421	950,614	891,838	6.59%	58,776
Commercial	276,513	171,388	176,748	-3.03%	(5,360)
Industrial	1,637,661	1,255,286	1,164,260	7.82%	91,026
Public Authority	254,921	269,219	297,203	-9.42%	(27,984)
Sales Subtotal	3,681,398	2,834,737	2,706,913	4.7%	127,824
% of CY Budget		77%			
All Other	1,067,806	217,165	238,151	-8.81%	(20,986)
<b>TOTAL REVENUE</b>	<b>4,749,204</b>	<b>3,051,902</b>	<b>2,945,064</b>	<b>3.63%</b>	<b>106,838</b>
% of CY Budget		64%			
 <b>EXPENSES</b>					
Financing	266,118	200,043	197,465	1.31%	2,578
Treatment	2,377,400	1,608,364	1,717,647	-6.36%	(109,283)
Collection	271,878	170,081	149,263	13.95%	20,818
Billing	176,817	106,917	114,670	-6.76%	(7,753)
Admin	233,805	177,722	165,527	7.37%	12,195
<b>TOTAL EXPENSE</b>	<b>3,326,018</b>	<b>2,263,128</b>	<b>2,344,572</b>	<b>-3.47%</b>	<b>(81,444)</b>
% of CY Budget		68%			
<b>CASH FLOW -OPERATIONS</b>	<b>1,423,186</b>	<b>788,774</b>	<b>600,492</b>		
ADD: DEPRECIATION	255,000	191,250	187,497		
ADD: NEW DEBT	-	-	-		
LESS: PRINCIPAL PAID	(35,000)	(35,000)	(40,000)		
LESS: FIXED ASSETS	(116,128)	(11,780)	(6,646)		
<b>NET CASH FLOW</b>	<b>1,527,058</b>	<b>933,244</b>	<b>741,343</b>		

**NOTE :**

Landfill revenue for Sewer Utility is billed on a quarterly billing; the first and second quarters are billed for 2025. Strength invoices have not been issued to Bel Brands (September), Nestle (August-September) and Oh Snap (July-September).

Continue to see interest and investment income impacted as result of market changes. The unrealized loss that exists now will **not** be recognized as long as the assets are held until maturity. The Village invests in varying maturities to match cash flow needs. An unrealized loss exists when a longer term asset the Village owns price has declined in the market place due to varying interest rates. Each month end, Generally Accepted Accounting Principles require that we record an unrealized loss (or gain) to recognize market impacts. The market to face value total for the Village at the end of September is a \$72,760 unrealized gain.

Property, Auto and Workers Compensation premiums for all four quarters have been paid so twelve months of expense have hit income statement.

Treatment is down 32,287,000 gallons in September 2025 YTD vs 2024; however, chlorides are up 1,461,164 lbs. resulting in a net decrease in cost of \$109,282. Administrative expenses are higher due to the Accounts Payable Clerk being fulltime for full eight months in 2025 while the position was vacant in January/early February in 2024.

Capital Contributions (revenue) are not recorded until year end (capital assets paid for by TID or contributed by developers) in the Sewer Utility (\$978,000).

Reminder that capital assets are shown as expense in utilities until capitalized as part of year end audit preparation along with a few other annual processes.

**VILLAGE OF LITTLE CHUTE 2025 BUDGET**  
**SEWER UTILITY**  
**DEBT SCHEDULE**

**2019 Refunding**

<b>Year</b>	<b>Sanitary</b>		
	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2025	35,000.00	2,400.00	37,400.00
2026	45,000.00	1,350.00	46,350.00
	<b>80,000.00</b>	<b>3,750.00</b>	<b>83,750.00</b>

**TOTAL DEBT**

<b>Year</b>	<b>Sanitary</b>		
	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2025	35,000.00	2,400.00	37,400.00
2026	45,000.00	1,350.00	46,350.00
	<b>80,000.00</b>	<b>3,750.00</b>	<b>83,750.00</b>

**VILLAGE OF LITTLE CHUTE**
**WATER UTILITY**
**BUDGET STATUS**

	<b>2025</b>		<b>2024</b> ACTUAL	<b>% Change from PY</b>	<b>\$ Change from PY</b>
	<b>BUDGET</b> Revenue =>	<b>ACTUAL</b> SEPT YTD			
<b>REVENUE</b>					
Multi-family Residential	140,000	107,093	103,681	3.29%	3,412
Residential	930,000	707,661	696,346	1.62%	11,315
Commercial	165,000	123,411	125,170	-1.41%	(1,759)
Industrial	720,000	706,562	570,289	23.90%	136,273
Private Fire	70,000	54,829	54,594	0.43%	235
Public Fire	450,000	323,995	323,120	0.27%	875
Public Authority	45,000	52,356	33,931	54.30%	18,425
Sales Subtotal	2,520,000	2,075,907	1,907,131	8.8%	168,776
% of CY Budget		82%			
All Other	1,003,588	122,490	118,990	2.94%	3,500
<b>TOTAL REVENUE</b>	<b>3,523,588</b>	<b>2,198,397</b>	<b>2,026,121</b>	<b>8.50%</b>	<b>172,276</b>
% of CY Budget		62%			
 <b>Expense = &gt; SEPT YTD</b>					
	<b>2025</b>		<b>2024</b> ACTUAL		
	<b>BUDGET</b>	<b>ACTUAL</b>			
<b>EXPENSES</b>					
Financing	793,895	597,703	617,594	-3.22%	(19,891)
Wells/Source	109,861	36,325	12,762	184.63%	23,563
Pumping	363,994	256,225	189,756	35.03%	66,469
Treatment	767,558	733,842	545,880	34.43%	187,962
Distribution	897,649	651,850	664,707	-1.93%	(12,857)
Billing	92,702	63,743	55,419	15.02%	8,324
Admin	240,291	146,311	124,639	17.39%	21,672
<b>TOTAL EXPENSE</b>	<b>3,265,950</b>	<b>2,485,999</b>	<b>2,210,757</b>	<b>12.45%</b>	<b>275,242</b>
% of CY Budget		76%			
<b>CASH FLOW -OPERATIONS</b>	257,638	(287,602)	(184,636)		
ADD: DEPRECIATION	530,000	397,350	408,600		
ADD: NEW DEBT	-	-	-		
LESS: PRINCIPAL PAID	(330,682)	(250,682)	(293,463)		
LESS: FIXED ASSETS	(54,631)	(11,662)	(7,304)		
<b>NET CASH FLOW</b>	<b>402,325</b>	<b>(152,596)</b>	<b>(76,803)</b>		

**NOTE :**

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Property, Auto and Workers Compensation premiums for all quarters have been paid so twelve months of expense have hit income statement.

Agropur increased water consumption accounts for majority of increase at industrial level with corresponding increase in various expenses. Treatment and pumping expense is up corresponding as well.

Capital Contributions (revenue) are not recorded until year end (capital assets paid for by TID or contributed by developers) in the Water Utility (\$866,000).

Capital assets are shown as expense in utilities for monitoring until capitalized as part of year end audit preparation.

## VILLAGE OF LITTLE CHUTE 2025 BUDGET

### WATER UTILITY DEBT SCHEDULE

2014A Issue			2017B Issue			2016 Water Revenue			
Year	Water		Principal	Water		Principal	Water		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2025	-	-	-	1,691.11	154.68	1,845.79	80,000.00	2,280.00	82,280.00
2026	-	-	-	1,711.73	103.94	1,815.67	80,000.00	760.00	80,760.00
2027	-	-	-	1,752.96	52.58	1,805.54	-	-	-
	-	-	-	5,155.80	311.20	5,467.00	160,000.00	3,040.00	163,040.00

2017 Safe Drinking Bonds			2019A Issue			2019 Refunding			
Year	Water		Principal	Water		Principal	Water		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2025	58,990.57	14,499.38	73,489.95	40,000.00	5,800.00	45,800.00	55,000.00	3,300.00	58,300.00
2026	60,028.80	13,451.99	73,480.79	40,000.00	4,600.00	44,600.00	55,000.00	1,650.00	56,650.00
2027	61,085.31	12,386.19	73,471.50	40,000.00	3,400.00	43,400.00	-	-	-
2028	62,160.41	11,301.63	73,462.04	40,000.00	2,200.00	42,200.00	-	-	-
2029	63,254.43	10,197.98	73,452.41	40,000.00	1,000.00	41,000.00	-	-	-
2030	64,367.71	9,074.91	73,442.62	-	-	-	-	-	-
2031	65,500.58	7,932.06	73,432.64	-	-	-	-	-	-
2032	66,653.39	6,769.11	73,422.50	-	-	-	-	-	-
2033	67,826.49	5,585.69	73,412.18	-	-	-	-	-	-
2034	69,020.23	4,381.43	73,401.66	-	-	-	-	-	-
2035	70,234.99	3,155.99	73,390.98	-	-	-	-	-	-
2036	71,471.13	1,908.98	73,380.11	-	-	-	-	-	-
2037	72,729.02	640.01	73,369.03	-	-	-	-	-	-
	853,323.06	101,285.35	954,608.41	200,000.00	17,000.00	217,000.00	110,000.00	4,950.00	114,950.00

2020 Issue			2023 Issue			TOTAL DEBT			
Year	Water		Principal	Water		Principal	Water		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2025	55,000.00	4,550.00	59,550.00	40,000.00	20,500.00	60,500.00	330,681.68	51,084.06	381,765.74
2026	55,000.00	3,450.00	58,450.00	40,000.00	18,500.00	58,500.00	331,740.53	42,515.93	374,256.46
2027	55,000.00	2,350.00	57,350.00	40,000.00	16,500.00	56,500.00	197,838.27	34,688.77	232,527.04
2028	60,000.00	1,800.00	61,800.00	45,000.00	14,500.00	59,500.00	207,160.41	29,801.63	236,962.04
2029	60,000.00	1,200.00	61,200.00	45,000.00	12,250.00	57,250.00	208,254.43	24,647.98	232,902.41
2030	60,000.00	600.00	60,600.00	45,000.00	10,000.00	55,000.00	169,367.71	19,674.91	189,042.62
2031	-	-	-	50,000.00	7,750.00	57,750.00	115,500.58	15,682.06	131,182.64
2032	-	-	-	50,000.00	5,250.00	55,250.00	116,653.39	12,019.11	128,672.50
2033	-	-	-	55,000.00	2,750.00	57,750.00	122,826.49	8,335.69	131,162.18
2034	-	-	-	-	-	-	69,020.23	4,381.43	73,401.66
2035	-	-	-	-	-	-	70,234.99	3,155.99	73,390.98
2036	-	-	-	-	-	-	71,471.13	1,908.98	73,380.11
2037	-	-	-	-	-	-	72,729.02	640.01	73,369.03
	345,000.00	13,950.00	358,950.00	410,000.00	108,000.00	518,000.00	2,083,478.86	248,536.55	2,332,015.41

**VILLAGE OF LITTLE CHUTE**
**STORM UTILITY**
**BUDGET STATUS**

	2025		2024 ACTUAL	% Change from PY	\$ Change from PY
	BUDGET Revenue = >	ACTUAL SEPT YTD			
<b>REVENUE</b>					
Multi-family Residential	83,500	63,795	62,885	1.4%	910
Residential	347,000	256,565	257,458	-0.3%	(893)
Commercial	580,000	443,056	449,095	-1.3%	(6,039)
Industrial	200,000	153,106	155,507	-1.5%	(2,401)
Public Authority	138,000	104,494	104,077	0.4%	417
Sales Subtotal	1,348,500	1,021,016	1,029,022	-0.8%	(8,006)
% of CY Budget		76%			
All Other	2,611,870	171,569	216,276	-20.7%	(44,707)
<b>TOTAL REVENUE</b>	<b>3,960,370</b>	<b>1,192,585</b>	<b>1,245,298</b>	<b>-4.2%</b>	<b>(52,713)</b>
% of CY Budget		30%			
<b>Expense = &gt; SEPT YTD</b>					
	2025		2024 ACTUAL		
	BUDGET	ACTUAL			
Financing	583,553	447,451	447,064	0.1%	387
Pond Maintenance	205,768	38,725	70,726	-45.2%	(32,001)
Collection	248,765	158,472	155,023	2.2%	3,449
Billing	70,327	48,149	47,375	1.6%	774
Admin	252,393	197,048	190,449	3.5%	6,599
<b>TOTAL EXPENSE</b>	<b>1,360,806</b>	<b>889,845</b>	<b>910,637</b>	<b>-2.3%</b>	<b>(20,792)</b>
% of CY Budget		65%			
<b>CASH FLOW -OPERATIONS</b>	<b>2,599,564</b>	<b>302,740</b>	<b>334,661</b>		
ADD: DEPRECIATION	510,000	382,500	374,400		
ADD: NEW DEBT	-	-	-		
LESS: PRINCIPAL PAID	(370,072)	(370,072)	(314,907)		
LESS: FIXED ASSETS	(3,086,936)	(910,523)	(51,808)		
<b>NET CASH FLOW</b>	<b>(347,444)</b>	<b>(595,355)</b>	<b>342,346</b>		

**NOTE :**

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Property, Auto and Workers Compensation premiums for all quarters have been paid so twelve months of expense have hit income statement.

Pond maintenance is down from last year as had pump damaged last year in April storm event.

Capital Contributions (revenue) are not recorded until year end (capital assets paid for by TID or contributed by developers) in the Storm Utility (\$2,539,000).

Capital assets are shown as expense in utilities for monitoring until capitalized as part of year end audit preparation.

## VILLAGE OF LITTLE CHUTE 2025 BUDGET

## STORM UTILITY DEBT SCHEDULE

# UTILITY COMMISSION

October 21, 2025



## Utility Bills List

The above payments are recommended for approval on October 21, 2025.

\$ **311,681.12**

Rejected: \_\_\_\_\_

UTILITY INVOICES PAID WITH VILLAGE BILLS - September 6 - September 15, 2025	\$ <b>396.74</b>
UTILITY INVOICES PAID WITH VILLAGE BILLS - September 15 - October 15, 2025	\$ <b>74,083.92</b>
<b>TOTAL</b>	<b>\$ 386,161.78</b>

Approved: October 21, 2025.

\_\_\_\_\_  
Kevin Coffey, Chairperson

\_\_\_\_\_  
Laurie Decker, Clerk

## Report Criteria:

Invoice Detail.GL Account = "62000000000"- "62099999999", "61000000000"- "61099999999", "63000000000"- "63099999999"  
 Invoice Detail.Voided = {=} FALSE

Invoice	Description	Total Cost	Period	GL Account
ABCON ELECTRIC LLC				
7780 TOWER LIGHTS		8,236.00	10/25	620-53644-250
Total ABCON ELECTRIC LLC:		8,236.00		
ACE HARDWARE LITTLE CHUTE				
290053 VEHICLE MAINT		9.99	09/25	620-53644-247
290127 SMALL TOOLS		44.98	10/25	620-53644-221
290145 STORM H2O SAMPLE		14.75	10/25	630-53442-218
Total ACE HARDWARE LITTLE CHUTE:		69.72		
ATLAS COPCO COMPRESSORS LLC				
1125107637 AIR COMP REPAIR		756.45	10/25	620-53634-255
Total ATLAS COPCO COMPRESSORS LLC:		756.45		
BADGER LABORATORIES INC				
25019027 SPIRIT COURT TESTING		175.00	10/25	610-53612-204
Total BADGER LABORATORIES INC:		175.00		
BADGER METER INC				
80213144 ORION CELLULAR LTE SERV UNIT		1,807.26	09/25	620-53904-214
Total BADGER METER INC:		1,807.26		
CLEAN WATER TESTING				
9010809091 WATER TESTING		128.00	09/25	620-53644-204
9010814868 WATER TESTING		128.00	09/25	620-53644-204
Total CLEAN WATER TESTING:		256.00		
COMPASS MINERALS AMERICA INC				
1538027 BULK XCS W/S		3,930.01	09/25	620-53634-224
1539222 BULK XCS W/S		3,934.84	09/25	620-53634-224
1540950 BULK XCS W/S		3,872.05	09/25	620-53634-224
1542111 BULK XCS W/S		3,909.08	09/25	620-53634-224
1544624 BULK XCS W/S		3,963.82	09/25	620-53634-224
1545298 BULK XCS W/S		3,976.70	09/25	620-53634-224
1546402 BULK XCS W/S		3,796.38	10/25	620-53634-224
1547676 BULK XCS W/S		3,954.16	10/25	620-53634-224
1548839 BULK XCS W/S		4,026.61	10/25	620-53634-224
Total COMPASS MINERALS AMERICA INC:		35,363.65		
DONALD HIETPAS & SONS INC.				
91125 JEFFERSON WATER BREAK		2,076.73	09/25	620-53644-251
Total DONALD HIETPAS & SONS INC.:		2,076.73		
GRAINGER				
9657131513 PLANT LABELER		417.27	09/25	620-53634-221

Invoice	Description	Total Cost	Period	GL Account
96661748406	SUPPLIES	153.51	10/25	620-53644-218
<b>Total GRAINGER:</b>		<b>570.78</b>		
<b>HAWKINS INC</b>				
7200749	CHLORINE	718.26	09/25	620-53634-214
7200749	SODIUM SILICATE	3,080.62	09/25	620-53634-220
7212687	CHLORINE	743.97	09/25	620-53634-214
7212687	SODIUM SILICATE	3,189.75	09/25	620-53634-220
<b>Total HAWKINS INC:</b>		<b>7,732.60</b>		
<b>HEART OF THE VALLEY</b>				
93025	FOG CONTROL	165.50	09/25	610-53611-204
93025	WASTEWATER	172,331.84	09/25	610-53611-225
93025MP	HOV METER PAYABLE	9,312.00	09/25	610-21110
<b>Total HEART OF THE VALLEY:</b>		<b>181,809.34</b>		
<b>HYDRITE CHEMICAL CO</b>				
2025000067507	RESIN CLEANING	7,296.75	09/25	620-53634-255
<b>Total HYDRITE CHEMICAL CO:</b>		<b>7,296.75</b>		
<b>MCO</b>				
32143	BILLABLE MILEAGE - AUGUST	465.50	09/25	620-53644-247
32182	HEALTH & LIABILITY INS	41,086.40	10/25	620-53644-115
32240	BILLABLE MILEAGE - SEPT	374.50	10/25	620-53644-247
<b>Total MCO:</b>		<b>41,926.40</b>		
<b>MIDWEST METER INC</b>				
181441	1 1/2" METER BASE	1,342.43	09/25	620-53644-301
<b>Total MIDWEST METER INC:</b>		<b>1,342.43</b>		
<b>PIEPER AUTOMATION</b>				
PJ99040172	VFD BACK UP	19,012.00	09/25	620-53604-302
<b>Total PIEPER AUTOMATION:</b>		<b>19,012.00</b>		
<b>POSTAL EXPRESS &amp; MORE LLC</b>				
100925	POSTAGE-WATER TESTS	17.17	10/25	620-53644-204
268761	POSTAGE-WATER TESTS	19.94	09/25	620-53644-204
268877	POSTAGE-WATER TESTS	20.14	09/25	620-53644-204
269628	POSTAGE-WATER TESTS	20.16	09/25	620-53644-204
<b>Total POSTAL EXPRESS &amp; MORE LLC:</b>		<b>77.41</b>		
<b>PUBLIC SERVICE COMMISSION OF WISCONSIN</b>				
RA26-I-03140	2025-2026 ADVANCE ASSESSMENT	3,063.74	09/25	620-53600-408
RA26-I-03140	2024-2025 ADVANCE ASSESSMENT	191.14-	09/25	620-53600-408
<b>Total PUBLIC SERVICE COMMISSION OF WISCONSIN:</b>		<b>2,872.60</b>		
<b>TRILOGY CONSULTING LLC</b>				
1997	WASTEWATER RATE STUDY UPDATE	300.00	10/25	610-53614-204

Invoice	Description	Total Cost	Period	GL Account
Total TRILOGY CONSULTING LLC:		300.00		
Grand Totals:		311,681.12		

**Report GL Period Summary**

Vendor number hash: 124430  
 Vendor number hash - split: 129269  
 Total number of invoices: 37  
 Total number of transactions: 41

Terms Description	Invoice Amount	Net Invoice Amount
Open Terms	311,681.12	311,681.12
Grand Totals:	311,681.12	311,681.12

**Report Criteria:**

Invoice Detail.GL Account = "620000000000"- "620999999999", "610000000000"- "610999999999", "630000000000"- "630999999999"  
 Invoice Detail.Voided = {=} FALSE

## Report Criteria:

Invoice Detail.GL Account = "6200000000"- "62099999999", "61000000000"- "61099999999", "63000000000"- "63099999999"

Invoice	Type	Description	Total Cost	Terms	1099	PO Number	GL Account
<b>US POSTMASTER (264)</b>							
90925	FALL NEWS	Invoi FALL/WINTER DPW NEWSLETTER	79.44	Open	Non		610-53614-226
90925	FALL NEWS	Invoi FALL/WINTER DPW NEWSLETTER	159.01	Open	Non		630-53444-226
<b>Total US POSTMASTER (264):</b>			<b>238.45</b>				
<b>WE ENERGIES (2788)</b>							
5614330655	Invoi	PLANT #1 (100 WILSON ST)	9.24	Open	Non		620-53624-249
5614330655	Invoi	PUMP STATION @ EVERGREEN & FRENCH	118.85	Open	Non		620-53624-249
5614330655	Invoi	920 WASHINGTON ST	8.91	Open	Non		620-53624-249
5614330655	Invoi	LC WELL #4 PUMPHOUSE 625 E EVERGREEN	12.05	Open	Non		620-53624-249
5614330655	Invoi	PLANT #2 1118 JEFFERSON ST	9.24	Open	Non		620-53624-249
<b>Total WE ENERGIES (2788):</b>			<b>158.29</b>				
<b>Grand Totals:</b>			<b>396.74</b>				

## Report GL Period Summary

Vendor number hash: 3052  
 Vendor number hash - split: 14468  
 Total number of invoices: 2  
 Total number of transactions: 7

Terms Description	Invoice Amount	Net Invoice Amount
Open Terms	396.74	396.74
<b>Grand Totals:</b>	<b>396.74</b>	<b>396.74</b>

## Report Criteria:

Invoice Detail.GL Account = "6200000000"- "62099999999", "61000000000"- "61099999999", "63000000000"- "63099999999"

Invoice	Type	Description	Total Cost	Terms	1099	PO Number	GL Account
<b>ACE HARDWARE LITTLE CHUTE (4702)</b>							
289787	Invoi	STREET SWEEPER BROOM CHANGE	24.99	Open	Non		630-53441-218
290146	Invoi	STORM H2O SAMPLE BAGS	11.98	Open	Non		630-53442-218
Total ACE HARDWARE LITTLE CHUTE (4702):			<u>36.97</u>				
<b>ASCENSION MEDICAL GROUP-FOX VALLEY WI (2514)</b>							
425823	Invoi	EAP STANDARD SERVICE	58.00	Open	Med		610-53614-204
425823	Invoi	EAP STANDARD SERVICE	58.00	Open	Med		620-53924-204
425823	Invoi	EAP STANDARD SERVICE	58.00	Open	Med		630-53444-204
Total ASCENSION MEDICAL GROUP-FOX VALLEY WI (2514):			<u>174.00</u>				
<b>AT&amp;T (409)</b>							
9207887381096309	Invoi	SEPT/OCT SERVICE	273.91	Open	Non		620-53924-203
Total AT&T (409):			<u>273.91</u>				
<b>AT&amp;T LONG DISTANCE (2751)</b>							
8456268570925	Invoi	AUG/SEPT CHARGES	3.65	Open	Non		620-53924-203
Total AT&T LONG DISTANCE (2751):			<u>3.65</u>				
<b>AUTOMOTIVE SUPPLY (121)</b>							
61026703	Invoi	I&I TELEVISE TRAILER BATTERY	34.99	Open	Non		610-53612-256
Total AUTOMOTIVE SUPPLY (121):			<u>34.99</u>				
<b>BATTERIES PLUS LLC (652)</b>							
P86006936	Invoi	12V BATTERIES	167.40	Open	Non		620-53644-225
Total BATTERIES PLUS LLC (652):			<u>167.40</u>				
<b>CAREW CONCRETE &amp; SUPPLY CO. (149)</b>							
1328058	Invoi	WATER SERVICE REPAIR	188.44	Open	Non		620-53644-252
Total CAREW CONCRETE & SUPPLY CO. (149):			<u>188.44</u>				
<b>CELLCOM (4683)</b>							
170164	Invoi	STORM I-PADS	15.77	Open	Non		630-53442-218
170164	Invoi	SANITARY SEWER I-PAD	15.77	Open	Non		610-53612-218
Total CELLCOM (4683):			<u>31.54</u>				
<b>COMPASS MINERALS AMERICA INC (4500)</b>							
1538028	Invoi	BULK XCS W/S	3,949.33	Open	Non		620-53634-224
Total COMPASS MINERALS AMERICA INC (4500):			<u>3,949.33</u>				
<b>FARRELL EQUIPMENT &amp; SUPPLY CO INC (4598)</b>							
268840	Invoi	REBAR MANHOLE REPAIR CONCRETE	65.98	Open	Non		610-53612-216
Total FARRELL EQUIPMENT & SUPPLY CO INC (4598):			<u>65.98</u>				

Invoice	Type	Description	Total Cost	Terms	1099	PO Number	GL Account
<b>FERGUSON WATERWORKS LLC #1476 (221)</b>							
460798	Invoi	SANITARY HANHOLE REPAIR	102.24	Open	Non		610-53612-216
<b>Total FERGUSON WATERWORKS LLC #1476 (221):</b>							
<b>GARROW OIL (4236)</b>							
443755 & 44063	Invoi	FUEL	5.21	Open	Non		610-53612-247
443755 & 44063	Invoi	FUEL	13.68	Open	Non		620-53644-247
445222	Invoi	FUEL	.66	Open	Non		610-53612-247
445222	Invoi	FUEL	.33	Open	Non		620-53644-247
445222	Invoi	FUEL	3.90	Open	Non		630-53441-247
445222	Invoi	FUEL	3.90	Open	Non		630-53442-247
<b>Total GARROW OIL (4236):</b>							
<b>GRAINGER (2338)</b>							
9636201270	Invoi	PRESSURE TESTING	148.07	Open	Non		620-53644-221
9636688427	Invoi	PRESSURE TESTING	73.42	Open	Non		620-53644-221
<b>Total GRAINGER (2338):</b>							
<b>INSIGHT VISIONS LLC (5608)</b>							
570	Invoi	CAMERA REPAIRS	336.39	Open	Non		610-53612-204
<b>Total INSIGHT VISIONS LLC (5608):</b>							
<b>KAUKAUNA UTILITIES (234)</b>							
220401000925	Invoi	PUMP STATION JEFFERSON ST	1,959.59	Open	Non		620-53624-249
260902020925	Invoi	#4 WELL EVERGREEN DRIVE	6,821.12	Open	Non		620-53624-249
282179010925	Invoi	1800 STEPHEN ST STORM	506.15	Open	Non		630-53441-249
282182000925	Invoi	STEPHEN ST TOWER/LIGHTING	66.45	Open	Non		620-53624-249
282915000925	Invoi	#3 WELL WASHINGTON ST	4,907.09	Open	Non		620-53624-249
9012695000925	Invoi	DOYLE PARK WELL	6,271.56	Open	Non		620-53624-249
<b>Total KAUKAUNA UTILITIES (234):</b>							
<b>LAZER UTILITY LOCATING LLC (5357)</b>							
2209	Invoi	SANITARY LOCATES	429.00	Open	Non		610-53612-209
2209	Invoi	STORM LOCATES	550.00	Open	Non		630-53442-209
2209	Invoi	WATER LOCATES	1,089.00	Open	Non		620-53644-209
2241	Invoi	SANITARY LOCATES	1,546.00	Open	Non		610-53612-209
2241	Invoi	STORM LOCATES	1,712.00	Open	Non		630-53442-209
2241	Invoi	WATER LOCATES	2,479.00	Open	Non		620-53644-209
<b>Total LAZER UTILITY LOCATING LLC (5357):</b>							
<b>MCC INC (480)</b>							
378503	Invoi	FRENCH ROAD DRAINAGEWAY ERROSION RIP R	787.80	Open	Non		630-53442-216
<b>Total MCC INC (480):</b>							
<b>MCCLONE (4766)</b>							
13582	Invoi	25/26 WORKERS COMP POLICY 4 OF 4	42.00	Open	Non		610-53614-230
13582	Invoi	25/26 WORKERS COMP POLICY 4 OF 4	40.00	Open	Non		620-53924-230
13582	Invoi	25/26 WORKERS COMP POLICY 4 OF 4	34.00	Open	Non		630-53444-230
13582	Invoi	25/26 WORKERS COMP POLICY 4 OF 4	1,203.00	Open	Non		610-53614-230
13582	Invoi	25/26 WORKERS COMP POLICY 4 OF 4	1,436.00	Open	Non		630-53444-230

Invoice	Type	Description	Total Cost	Terms	1099	PO Number	GL Account
13582	Invoi	25/26 WORKERS COMP POLICY 4 OF 4	310.00	Open	Non		620-53924-230
13582	Invoi	25/26 GENERAL LIABILITY & AUTO PACKAGE 4 O	720.00	Open	Non		610-53614-231
13582	Invoi	25/26 GENERAL LIABILITY & AUTO PACKAGE 4 O	362.00	Open	Non		620-53924-231
13582	Invoi	25/26 GENERAL LIABILITY & AUTO PACKAGE 4 O	780.00	Open	Non		630-53444-231
13582	Invoi	25/26 GENERAL LIABILITY & AUTO PACKAGE 4 O	5,321.00	Open	Non		610-53614-231
13582	Invoi	25/26 GENERAL LIABILITY & AUTO PACKAGE 4 O	85.00	Open	Non		620-53924-231
13582	Invoi	25/26 GENERAL LIABILITY & AUTO PACKAGE 4 O	767.00	Open	Non		630-53444-231
Total MCCLOSE (4766):			<u>11,100.00</u>				
MCMAHON ASSOCIATES INC (276)							
940367	Invoi	PROFESSIONAL SVC 7/27-8/2/25 STORM SEWER H	4,235.34	Open	Non		630-51237-204
940702	Invoi	PROFESSIONAL SVC 8/3-8/30/25 STORM SEWER H	5,303.58	Open	Non		630-51237-204
94071	Invoi	PROFESSIONAL SERVICES 8/3-8/30/25 INTERSTA	252.00	Open	Non		630-53441-204
Total MCMAHON ASSOCIATES INC (276):			<u>9,790.92</u>				
MIDAMERICAN TECHNOLOGY INC (5636)							
19874	Invoi	UTILITIES LOCATOR	6,065.00	Open	Non		610-53612-221
Total MIDAMERICAN TECHNOLOGY INC (5636):			<u>6,065.00</u>				
NORTHEAST WATER PROFESSIONALS ASSOCIATION (5599)							
92425	MEETING	Invoi NWPA MEETING - WOICEK	25.00	Open	Non		620-53924-201
92425	MEETING	Invoi NWPA MEETING - GIVENS	25.00	Open	Non		620-53924-201
Total NORTHEAST WATER PROFESSIONALS ASSOCIATION (5599):			<u>50.00</u>				
OUTAGAMIE COUNTY TREASURER (486)							
1022025	Invoi	FUEL	94.18	Open	Non		610-53612-247
1022025	Invoi	FUEL	379.52	Open	Non		620-53644-247
1022025	Invoi	FUEL	9.26	Open	Non		630-53441-247
1022025	Invoi	FUEL	565.74	Open	Non		630-53442-247
Total OUTAGAMIE COUNTY TREASURER (486):			<u>1,048.70</u>				
OUTAGAMIE CTY RECYCLING & SOLID WASTE (5051)							
38639	Invoi	WATER BREAKS	75.65	Open	Non		620-53644-251
38639	Invoi	STREET SWEEPINGS	1,227.78	Open	Non		630-53442-204
38934	Invoi	STREET SWEEPINGS	338.58	Open	Non		630-53442-204
38934	Invoi	WATER BREAKS	93.55	Open	Non		620-53644-251
Total OUTAGAMIE CTY RECYCLING & SOLID WASTE (5051):			<u>1,735.56</u>				
PETERS CONCRETE COMPANY (3641)							
2256833	Invoi	WATER BREAK	626.50	Open	Non		620-53644-251
Total PETERS CONCRETE COMPANY (3641):			<u>626.50</u>				
PRIMADATA LLC (4671)							
OCTOBER 2025	Invoi	POSTCARD POSTAGE	375.00	Open	Non		620-53904-226
OCTOBER 2025	Invoi	POSTCARD POSTAGE	375.00	Open	Non		610-53613-226
OCTOBER 2025	Invoi	POSTCARD POSTAGE	375.00	Open	Non		630-53443-226
Total PRIMADATA LLC (4671):			<u>1,125.00</u>				

Invoice	Type	Description	Total Cost	Terms	1099	PO Number	GL Account
<b>ROBERT E. LEE &amp; ASSOCIATES (3446)</b>							
89414	Invoi	2025 GIS SERVICES	475.09	Open	Non		610-53614-204
89414	Invoi	2025 GIS SERVICES	475.09	Open	Non		620-53924-204
89414	Invoi	2025 GIS SERVICES	475.09	Open	Non		630-53444-204
Total ROBERT E. LEE & ASSOCIATES (3446):			<b>1,425.27</b>				
<b>U.S. BANK (5015)</b>							
49100925	Invoi	AMAZON - IPAD SUBCASE W/SCREEN PROTECTO	29.95	Open	Non		620-53644-218
Total U.S. BANK (5015):			<b>29.95</b>				
<b>USA BLUEBOOK (1117)</b>							
826456	Invoi	WATER TESTING SUPPLIES	298.06	Open	Non		620-53644-204
827334	Invoi	WATER TESTING SUPPLIES	725.23	Open	Non		620-53644-204
828675	Invoi	WATER TESTING SUPPLIES	21.89	Open	Non		620-53644-204
Total USA BLUEBOOK (1117):			<b>1,045.18</b>				
<b>VERIZON WIRELESS (3606)</b>							
6123477063	Invoi	AUGUST/SEPT SERVICE	81.15	Open	Non		620-53924-203
Total VERIZON WIRELESS (3606):			<b>81.15</b>				
<b>VILLAGE OF LITTLE CHUTE (1404)</b>							
5220401000925	Invoi	PUMP STATION JEFFERSON ST	37.75	Open	Non		620-53624-249
5262080080925	Invoi	3609 FREEDOM RD-WATER/SEWER	18.15	Open	Non		630-53441-249
5282915000925	Invoi	#3 WELL WASHINGTON ST	12.38	Open	Non		620-53624-249
5290009000925	Invoi	625 E EVERGREEN DR	156.94	Open	Non		620-53624-249
5290010000925	Invoi	1200 STEPHEN ST	29.70	Open	Non		620-53624-249
Total VILLAGE OF LITTLE CHUTE (1404):			<b>254.92</b>				
<b>WARNING LITES OF APPLETON INC (407)</b>							
1115-9785	Invoi	FRENCH ROAD RIPRAP RAOD CLOSE	2,560.00	Open	Non		630-53442-204
Total WARNING LITES OF APPLETON INC (407):			<b>2,560.00</b>				
<b>WE ENERGIES (2788)</b>							
5642680241	Invoi	PLANT #2 (1118 JEFFERSON ST)	9.57	Open	Non		620-53624-249
5643865766	Invoi	PUMP STATION @ EVERGREEN & FRENCH	81.95	Open	Non		620-53624-249
5644835515	Invoi	920 WASHINGTON ST	9.57	Open	Non		620-53624-249
5645651220	Invoi	LC WELL #4 PUMPHOUSE (625 E EVERGREEN)	12.84	Open	Non		620-53624-249
5645800248	Invoi	PLANT #1 (100 WILSON ST)	9.57	Open	Non		620-53624-249
Total WE ENERGIES (2788):			<b>123.50</b>				
<b>WISCONSIN BACKFLOW TESTING LLC (5630)</b>							
202372	Invoi	RP TESTING	2,063.50	Open	Non		620-53634-255
202375	Invoi	RP TESTING	110.00	Open	Non		620-53634-255
202379	Invoi	RP TESTING	110.00	Open	Non		620-53634-255
Total WISCONSIN BACKFLOW TESTING LLC (5630):			<b>2,283.50</b>				
<b>Grand Totals:</b>			<b>74,083.92</b>				

Vendor number hash: 150760  
Vendor number hash - split: 284662  
Total number of invoices: 57  
Total number of transactions: 89

Terms Description	Invoice Amount	Net Invoice Amount
Open Terms	74,083.92	74,083.92
Grand Totals:	74,083.92	74,083.92

## Report Criteria:

Invoice Detail.GL Account = "6200000000"- "62099999999", "61000000000"- "61099999999", "63000000000"- "63099999999"