



## AGENDA

# REGULAR BOARD MEETING

PLACE: Little Chute Village Hall  
DATE: Wednesday, November 5, 2025  
TIME: 6:00 p.m.

Join Zoom Meeting  
<https://us06web.zoom.us/j/84828756644>

Meeting ID: 848 2875 6644  
One tap mobile  
+16469313860,,84828756644# US

### REGULAR ORDER OF BUSINESS

- A. Invocation
- B. Pledge of Allegiance to the Flag
- C. Roll call of Trustees
- D. Roll call of Officers and Department Heads
- E. Public Appearance for Items Not on the Agenda

#### F. Consent Agenda

*Items on the Consent Agenda are routine in nature and require one motion to approve all items listed. Prior to voting on the Consent Agenda, items may be removed at the request of any Board Member or member of the public. Any removed items will be considered immediately following the motion to approve the other items.*

1. Disbursement List
2. Approval of the Minutes of October 15, 2025
3. Approval of Little Chute Christmas Parade on December 1, 2025

#### G. Public Hearing—2026 Budget Hearing

#### H. Discussion/Action—2026 Budget Adjustment for FVMPD Special Revenue Fund

#### I. Discussion/Action—Adopt Resolution No. 18, Series 2025 Adopting the 2026 Budget and Establishing the Tax Levy

#### J. Discussion—OO And Taylor Crossing

#### K. Discussion/Action—Budget Adjustment and Bid Approval Depot St. Home Demolition

- L. Discussion/Action—Adopt Resolution No. 19, Series 2025 Miami and Arthur St. Preliminary Assessment Resolution
- M. Discussion—Employee Engagement Goals Discussion
- N. Discussion/Action—Adopt Resolution No. 20, Series 2025 Resolution Authorizing the Sale of Real Estate to the Wisconsin Department of Transportation
- O. Discussion/Action—Adopt Ordinance No. 9, Series 2025 Arts Annexation from the Town of Vandenbroek
- P. Department and Officer Progress Reports
- Q. Call for Unfinished Business
- R. Items for Future Agenda
- S. Closed Session:  
19.85(1)(c) Consideration of Employment, Promotion, or Performance Evaluation Data of any Public Employee of the Village of Little Chute. *FVMPD Update*
- T. Return to Open Session
- U. Adjournment

Requests from persons with disabilities who need assistance to participate in this meeting or hearing should be made with as much advance notice as possible to the Clerk's Office at 108 West Main Street, (920) 423-3852, [email: Laurie@littlechutewi.org](mailto:Laurie@littlechutewi.org) Prepared: October 30, 2025

## Disbursement List - November 5, 2025

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Payroll & Payroll Liabilities - 10/23/2025	<b>\$249,066.30</b>
Prepaid Invoices - October 10, 2025	<b>\$2,925.63</b>
Prepaid Invoices - October 17, 2025	<b>\$46,859.53</b>
Prepaid Invoices - October 24, 2025	<b>\$9,276.78</b>
Library Board - October 21, 2025	<b>\$9,392.19</b>
Utility Commission - October 21, 2025	<b>\$311,681.12</b>

### **CURRENT ITEMS**

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Bills List - November 5, 2025	<b>\$522,507.31</b>
<b>Total Payroll, Prepaid &amp; Invoices</b>	<b>\$1,151,708.86</b>

The above payments are recommended for approval:

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

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Approved: November 5, 2025

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Michael R Vanden Berg, Village President

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Village Clerk

## Report Criteria:

Invoice Detail.Voided = {=} FALSE

Invoice	Description	Total Cost	Period	GL Account
<b>ACE HARDWARE LITTLE CHUTE</b>				
290187	GRAFFITI REMOVER PARKS	23.98	10/25	101-55200-242
290222	HARDWARE	2.49	10/25	101-52200-218
290227	FLAGGING TAPE	10.77	10/25	101-53300-218
290228	CONCREET PREP	35.97	10/25	101-53300-218
290229	UPS SHIPMENT	18.12	10/25	101-52200-218
290271	HARDWARE	64.99	10/25	101-52200-218
290283	DUCT TAPE	17.99	10/25	101-53300-218
290300	JANITORIAL	49.96	10/25	206-55110-242
290309	POOL REPAIRS	21.58	10/25	204-55420-242
290312	POOL REPAIR	7.99	10/25	204-55420-242
290342	HARDWARE	19.99	10/25	101-52200-218
<b>Total ACE HARDWARE LITTLE CHUTE:</b>		<b>273.83</b>		
<b>AIR ONE EQUIPMENT INC</b>				
227751	CASCADE INSPECTION & REPAIRS	1,255.00	10/25	101-52200-204
<b>Total AIR ONE EQUIPMENT INC:</b>		<b>1,255.00</b>		
<b>APPLETON AWNING SHOP INC.</b>				
88027	FLAG REPAIR	97.73	10/25	202-51960-221
<b>Total APPLETON AWNING SHOP INC.:</b>		<b>97.73</b>		
<b>APPLETON PUBLIC LIBRARY</b>				
101125	REPLACE REIMBURSEMENT - LOST ITEM	10.00	10/25	206-55110-206
<b>Total APPLETON PUBLIC LIBRARY:</b>		<b>10.00</b>		
<b>APPLETON TROPHY &amp; ENGRAVING</b>				
54918	2 AWARDS	192.50	10/25	101-51960-211
<b>Total APPLETON TROPHY &amp; ENGRAVING:</b>		<b>192.50</b>		
<b>ASCENSION WISCONSIN</b>				
71140-524180-2015	ATHLECTIC TRAINING JETS FOOTBALL	580.00	10/25	101-55460-204
<b>Total ASCENSION WISCONSIN:</b>		<b>580.00</b>		
<b>ASSOCIATED APPRAISAL CONSULTANTS</b>				
183105	ASSESSMENT SERVICES	2,058.33	10/25	101-51530-204
183105	POSTAGE - REVALUTATION PROGRAM	12.58	10/25	101-51530-208
183105	ONLINE PARCEL POSTING	93.59	10/25	101-51530-208
<b>Total ASSOCIATED APPRAISAL CONSULTANTS:</b>		<b>2,164.50</b>		
<b>AUTOMATED COMFORT CONTROLS</b>				
39135	REPLACE BLOWER MOTOR	1,756.99	10/25	101-51650-245
<b>Total AUTOMATED COMFORT CONTROLS:</b>		<b>1,756.99</b>		
<b>AUTOMOTIVE SUPPLY CO</b>				
248557	CORE RETURN	54.00-	10/25	101-53330-225

Invoice	Description	Total Cost	Period	GL Account
248818	CORE RETURN	18.00-	10/25	101-53330-225
61027026	# REPLACEMENT BATTERIES	307.94	10/25	101-53330-225
61027138	#254 ENGINE OIL FUKTER	7.51	10/25	101-53330-225
61027198	#3 ENGINE FILTERS	203.93	10/25	101-53330-225
61027283	#11 BATTERY	253.94	10/25	101-53330-225
61027537	BATTERY	129.70	10/25	101-53330-225
61027582	GREASE GUN REBUILD KITS	49.98	10/25	101-53330-218
61027970	#241 STEERING FILTER	25.57	10/25	101-53330-225
61028031	#242 ENGINE OIL FILTER	34.87	10/25	101-53330-225
Total AUTOMOTIVE SUPPLY CO:		941.44		
BADGER LABORATORIES INC				
25021318	OUTFALL TESTING	930.00	10/25	630-53444-204
Total BADGER LABORATORIES INC:		930.00		
BOARD OF COMMISSIONER OF PUBLIC LANDS				
10212025	FORFEITURE PROCEEDS - DRUGS	2,167.09	10/25	207-21205
Total BOARD OF COMMISSIONER OF PUBLIC LANDS:		2,167.09		
BONS, ZACHARY				
2025 STIPENDS	6TH GRADE HEAD COACH	265.00	10/25	101-55460-111
Total BONS, ZACHARY:		265.00		
BUILDING SERVICE INC				
179097	TWO OFFICE CHAIRS	839.92	10/25	101-53100-206
Total BUILDING SERVICE INC:		839.92		
BURROWS, JENNA				
59347	REFUND SECURITY DEPOSIT	250.00	10/25	208-21235
Total BURROWS, JENNA:		250.00		
CENGAGE LEARNING INC/GALE				
999101577864	BOOKS	255.66	10/25	206-55110-206
999101610442	BOOKS	81.72	10/25	206-55110-206
Total CENGAGE LEARNING INC/GALE:		337.38		
CINTAS CORP				
4246239165	UNIFORM PREP	20.60	10/25	101-53330-213
4246239165	MATS & TOWELS	44.11	10/25	101-53310-204
4246930060	UNIFORM PREP	20.60	10/25	101-53330-213
4246930060	MATS & TOWELS	44.11	10/25	101-53310-204
4247665772	UNIFORM PREP	20.60	10/25	101-53330-213
4247665772	MATS & TOWELS	44.11	10/25	101-53310-204
Total CINTAS CORP:		194.13		
CITY OF APPLETON				
18322	WEIGHTS & MEASURES	814.00	10/25	101-52050-204
18387	TRANSIT/LINK SERVICE	8,694.00	10/25	101-51780-233
18441	FOX CITIES READS	350.00	10/25	206-55110-205

Invoice	Description	Total Cost	Period	GL Account
Total CITY OF APPLETON:		9,858.00		
CLEAN WATER TESTING 9010874999 WATER TESTING		128.00	10/25	620-53644-204
Total CLEAN WATER TESTING:		128.00		
COMPLETE OFFICE OF WISCONSIN 4703 CALENDARS		211.69	10/25	101-51650-206
Total COMPLETE OFFICE OF WISCONSIN:		211.69		
DEAN ENTERPRISES LLC I11648 PORTABLE TOILET - ISLAND TRAIL I11649 PORTABLE TOILET - HEESAKKER		455.00 227.50	10/25 10/25	101-55200-204 101-55200-204
Total DEAN ENTERPRISES LLC:		682.50		
DELUXE BRANDED MARKETING 1946234 W2/1099 PAPER AND ENVELOPES		206.00	10/25	101-51420-207
Total DELUXE BRANDED MARKETING:		206.00		
DIETZLER, MATT EXPRPT101125 WMCCA CONFERENCE		218.20	10/25	101-51680-201
Total DIETZLER, MATT:		218.20		
DISTRICT 2 INC. 4254 FIRE HOSE COUPLED		390.54	10/25	101-52200-213
Total DISTRICT 2 INC.:		390.54		
DOBBE, RACHEL 62006 REFUND SECURITY DEPOSIT		250.00	10/25	208-21235
Total DOBBE, RACHEL:		250.00		
DOHERTY, ROXANN 62260 REFUND SECURITY DEPOSIT		250.00	10/25	206-21235
Total DOHERTY, ROXANN:		250.00		
ENVIROTECH EQUIPMENT 25-0025383 NEW REFUSE TRUCK -2025 CIP		356,703.00	10/25	403-57324-303
Total ENVIROTECH EQUIPMENT:		356,703.00		
EVERGREEN POWER LLC 29027 COMMUNICATIONS SYSTEM FOR FORESTRY HEL		3,999.90	10/25	101-55440-221
Total EVERGREEN POWER LLC:		3,999.90		
FERGUSON WATERWORKS LLC #1476 461888 STORM H2O MANHOLE REPAIR		290.00	10/25	630-53442-218

Invoice	Description	Total Cost	Period	GL Account
	Total FERGUSON WATERWORKS LLC #1476:	290.00		
FIFTH THIRD BANK NA 20251006620002	FIFTH THIRD BANK	5.00	10/25	207-52120-218
	Total FIFTH THIRD BANK NA:	5.00		
FINGER PUBLISHING INC				
BE307904	FIRE PREVENTION WEEK OPEN HSE ADS	117.60	10/25	101-52200-225
BE308314	PH DEPOT	35.07	10/25	101-51440-207
BE308315	PH DEPOT	141.03	10/25	101-51440-207
BE309656	PH DEPOT	28.71	10/25	101-51440-207
BE309657	ADVERTISEMENT FOR BIDS	112.39	10/25	101-51650-207
BE310371	FIRE PREVENTION WEEK OPEN HSE ADS	117.60	10/25	101-52200-225
BE310801	BUDGET HEARING	256.49	10/25	101-51650-207
	Total FINGER PUBLISHING INC:	808.89		
FIRELINE SPRINKLER LLC 5865	QTRLY FIRE SPRINKLER INSPECTION	140.00	10/25	101-53310-204
	Total FIRELINE SPRINKLER LLC:	140.00		
FISHER, BRODY 54909	REFUND SECURITY DEPOSIT	250.00	10/25	208-21235
	Total FISHER, BRODY:	250.00		
FLY-ME FLAG LLC 12792	FLAG POLE REPAIRS	746.50	10/25	202-51960-221
	Total FLY-ME FLAG LLC:	746.50		
GRAHAM, NIKITA 62443	REFUND SECURITY DEPOSIT	250.00	10/25	206-21235
	Total GRAHAM, NIKITA:	250.00		
HALRON LUBRICANTS INC 1667735	ALL DIESEL EQUIPMENT OILSAMPLE KITS	170.50	10/25	101-53330-218
	Total HALRON LUBRICANTS INC:	170.50		
HARTJES, SAMUEL 2025 STIPENDS	7TH GRADE HEAD COACH	265.00	10/25	101-55460-111
	Total HARTJES, SAMUEL:	265.00		
HEARTLAND BUSINESS SYSTEMS LLC				
834654H	UTILITY POSTCARDS - SEPTEMBER	117.04	10/25	610-53614-206
834654H	UTILITY POSTCARDS - SEPTEMBER	117.04	10/25	620-53904-206
834654H	UTILITY POSTCARDS - SEPTEMBER	117.04	10/25	201-53620-206
834654H	UTILITY POSTCARDS - SEPTEMBER	117.04	10/25	630-53443-206
834655H	UTILITY POSTCARDS - OCTOBER	117.08	10/25	630-53443-206
834655H	UTILITY POSTCARDS - OCTOBER	117.07	10/25	620-53904-206
834655H	UTILITY POSTCARDS - OCTOBER	117.08	10/25	201-53620-206

Invoice	Description	Total Cost	Period	GL Account
834655H	UTILITY POSTCARDS - OCTOBER	117.07	10/25	630-53443-206
<b>Total HEARTLAND BUSINESS SYSTEMS LLC:</b>		<b>936.46</b>		
HEARTLAND RADAR LLC				
289265	HEARTLAND RADAR LLC	640.00	10/25	207-52120-205
<b>Total HEARTLAND RADAR LLC:</b>		<b>640.00</b>		
HENDRICKS, THYME				
62157	REFUND SECURITY DEPOSIT	250.00	10/25	208-21235
<b>Total HENDRICKS, THYME:</b>		<b>250.00</b>		
HERMUS, KYLE				
2025 STIPENDS	7TH GRADE ASSISTANT COACH	215.00	10/25	101-55460-111
<b>Total HERMUS, KYLE:</b>		<b>215.00</b>		
HIETPAS, CHARLIE JOHN				
2025 STIPENDS	6TH GRADE ASSISTANT COACH	215.00	10/25	101-55460-111
<b>Total HIETPAS, CHARLIE JOHN:</b>		<b>215.00</b>		
HOLLANDERS BAR & GRILL LLC				
1072	FIRE PREVENT CLASSES COORDINATORS LUNC	230.22	10/25	101-52200-225
<b>Total HOLLANDERS BAR &amp; GRILL LLC:</b>		<b>230.22</b>		
HORST DISTRIBUTING INC				
116149	#206 COOLANT TUBE	35.92	10/25	101-53330-225
<b>Total HORST DISTRIBUTING INC:</b>		<b>35.92</b>		
J F AHERN CO				
766739	ANNUAL INSPECTION - FIRE EQUIPMENT	249.11	10/25	620-53924-204
767140	FIRE EXTINGUISHER RECHARGE	185.39	10/25	101-52200-213
<b>Total J F AHERN CO:</b>		<b>434.50</b>		
JACOBS MARKET INC				
STMT100625	QTY 80 12 OZ TENDERLOIN STEAKS	1,264.35	10/25	101-52200-219
<b>Total JACOBS MARKET INC:</b>		<b>1,264.35</b>		
JANSEN, BENNETT				
101625 STIPENDS	7TH GRADE ASSISTANT COACH	215.00	10/25	101-55460-111
<b>Total JANSEN, BENNETT:</b>		<b>215.00</b>		
JIM'S MUSIC				
979240	COMMUNICATION SYSTEM UPGRADE	550.90	10/25	204-55420-242
<b>Total JIM'S MUSIC:</b>		<b>550.90</b>		
JP GRAPHICS INC				
1076955011	FIRE PREVENTION POSTER	334.00	10/25	101-52200-225

Invoice	Description	Total Cost	Period	GL Account
Total JP GRAPHICS INC:		334.00		
JX ENTERPRISES INC 14377423P #29 PRESSURE SENSOR		201.99	10/25	101-53330-225
Total JX ENTERPRISES INC:		201.99		
KERRY'S VROOM SERVICE INC 10610 OIL CHANGE #131 10612 OIL CHANGE #151 10616 BATTERY # 123 10618 OIL CHANGE #152		73.58 64.93 382.80 64.93	10/25 10/25 10/25 10/25	207-52120-247 207-52120-247 207-52120-247 207-52120-247
Total KERRY'S VROOM SERVICE INC:		586.24		
KLINK EQUIPMENT 941330 FORK LIFT PM JG310 #3 HYDRAULIC FITTING		373.49 110.90	10/25 10/25	101-53300-204 101-53330-225
Total KLINK EQUIPMENT:		484.39		
KOBUSSEN BUSES LTD 90213 JETS BUS TO NEENAH 10/7		648.45	10/25	101-55460-204
Total KOBUSSEN BUSES LTD:		648.45		
KRUEGER, AUSTIN 2025 STIPENDS 8TH GRADE HEAD COACH		265.00	10/25	101-55460-111
Total KRUEGER, AUSTIN:		265.00		
LAPPEN SECURITY PRODUCTS INC LSPQ53013 REKEY TWO LOCKS FOR P.D. LSPQ53017 REINSTALL AVIGILON ON 2 NEW LAPTOPS		150.00 145.00	10/25 10/25	207-52120-242 101-51650-204
Total LAPPEN SECURITY PRODUCTS INC:		295.00		
LEE'S CONTRACTING/FABRICATING 26032 VEHICLES ALUM PLATES & BOX HOLDERS		3,361.34	10/25	101-52200-247
Total LEE'S CONTRACTING/FABRICATING:		3,361.34		
LITTLE CHUTE GRIDIRON ASSOCIATION INC 101625 STIPEND DONATION OF COACH'S PAY-ADLER		215.00	10/25	101-55460-111
Total LITTLE CHUTE GRIDIRON ASSOCIATION INC:		215.00		
MACQUEEN EQUIPMENT P40066 #38 NEW TUBE p40211 VEHICLE REPAIR SUPPLIES P40212 HOSE P56272 GASCO ECOSMART		1,600.00 299.93 1,689.57 203.50	10/25 10/25 10/25 10/25	101-53330-225 101-52200-247 101-52200-213 101-52200-215
Total MACQUEEN EQUIPMENT:		3,793.00		

Invoice	Description	Total Cost	Period	GL Account
<b>MARCO INC</b>				
40395957	AGREEMENT 022-3079177 KONICA	281.22	10/25	207-52120-207
<b>Total MARCO INC:</b>		<b>281.22</b>		
<b>MCC INC</b>				
381912	SKYVIEW & TAMPA WAY HOTMIX OVERLAY	508.64	10/25	101-53300-216
<b>Total MCC INC:</b>		<b>508.64</b>		
<b>MENARDS - APPLETON EAST</b>				
83424	DAMAGED MAILBOX REPLACEMENT	2.88	10/25	201-53620-218
85154	NEW TRUCK BROOM AND SCOOP.	33.96	10/25	201-53620-218
<b>Total MENARDS - APPLETON EAST:</b>		<b>36.84</b>		
<b>MUCH, KARI</b>				
62283	REFUND SECURITY DEPOSIT	250.00	10/25	206-21235
<b>Total MUCH, KARI:</b>		<b>250.00</b>		
<b>MUTEN, FAITH</b>				
62327	REFUND SECURITY DEPOSIT	250.00	10/25	206-21235
<b>Total MUTEN, FAITH:</b>		<b>250.00</b>		
<b>NORTHEAST ASPHALT INC</b>				
710546001	MILL & OVERLAY HMA-SANITORIUM RD & GRANT	21,590.00	10/25	101-53300-204
<b>Total NORTHEAST ASPHALT INC:</b>		<b>21,590.00</b>		
<b>NOW YOGA AND WELLNESS LLC</b>				
LCPR004	YOGA CLASS 10/7 & 10/14/25	140.00	10/25	208-52900-204
<b>Total NOW YOGA AND WELLNESS LLC:</b>		<b>140.00</b>		
<b>O'REILLY AUTOMOTIVE INC</b>				
2043-131579	ALL FREIGHT LINER PLOW TRUCK STEEREING F	104.99	10/25	101-53330-218
2043-131589	#34 BRAKE PAD REPLACEMENT	50.60	10/25	101-53330-225
2043-132469	#2 ELECTRICAL FUSE REPLACEMENT	10.70	10/25	101-53330-225
2043-134111	SHOP PPE	25.64	10/25	101-53330-213
<b>Total O'REILLY AUTOMOTIVE INC:</b>		<b>191.93</b>		
<b>OUTAGAMIE COUNTY CLERK OF COURTS</b>				
M25011363	WARRENT - DALTON, T	150.00	10/25	207-21495
<b>Total OUTAGAMIE COUNTY CLERK OF COURTS:</b>		<b>150.00</b>		
<b>OUTAGAMIE COUNTY TREASURER</b>				
1022106	FUEL	33.93	10/25	101-52050-247
1022106	FUEL	448.64	10/25	101-52200-247
1022106	FUEL	1,175.67	10/25	101-53330-217
1022106	FUEL	160.31	10/25	101-55200-247
1022106	FUEL	30.87	10/25	101-55300-247
1022106	FUEL	681.62	10/25	101-55440-247
1022106	FUEL	1,905.31	10/25	201-53620-247

Invoice	Description	Total Cost	Period	GL Account
1022106	FUEL	179.43	10/25	610-53612-247
1022106	FUEL	452.45	10/25	620-53644-247
1022106	FUEL	22.17	10/25	630-53441-247
1022106	FUEL	988.56	10/25	630-53442-247
131180	INTERPRETATION	104.25	10/25	207-52120-204
Total OUTAGAMIE COUNTY TREASURER:		<u>6,183.21</u>		
<b>PEPSI-COLA</b>				
19815505	BEVERAGE SUPPLIES	391.82	10/25	101-52200-211
Total PEPSI-COLA:		<u>391.82</u>		
<b>PETERS CONCRETE COMPANY</b>				
2258700	SANITARY MANHOLE REPAIR	1,253.00	10/25	610-53612-216
2259084	2.25 YARDS 3/4 INCH STONE	380.25	10/25	630-53442-218
2259084	1.25 YARDS 3/4 INCH STONE	211.25	10/25	610-53612-218
2259084	WATER BREAK	126.75	10/25	620-53644-251
Total PETERS CONCRETE COMPANY:		<u>1,971.25</u>		
<b>POMP'S TIRE SERVICE INC</b>				
320171307	4 NEW TIRES & SPIN BALANCE 3671	3,527.49	10/25	101-52200-247
Total POMP'S TIRE SERVICE INC:		<u>3,527.49</u>		
<b>PRIMADATA LLC</b>				
72428	POSTCARD POSTAGE	350.00	11/25	620-53904-226
72428	POSTCARD POSTAGE	350.00	11/25	201-53620-226
72428	POSTCARD POSTAGE	350.00	11/25	610-53613-226
72428	POSTCARD POSTAGE	350.00	11/25	630-53443-226
Total PRIMADATA LLC:		<u>1,400.00</u>		
<b>R.N.O.W. INC</b>				
2025-77053	#81 TANK REPLACEMENT	1,992.21	10/25	101-53330-225
2025-77053a	#81 LEAKING SWEEPER WATER TANK REPLACE	545.00	10/25	101-53330-225
Total R.N.O.W. INC:		<u>2,537.21</u>		
<b>RED POWER DIESEL</b>				
6376	RED POWER DIESEL VEHICLE REPAIRS	3,923.19	10/25	101-52200-247
Total RED POWER DIESEL:		<u>3,923.19</u>		
<b>RIETVELD JODIE</b>				
62261	REFUND SECURITY DEPOSIT	250.00	10/25	208-21235
Total RIETVELD JODIE:		<u>250.00</u>		
<b>ROMENESKO, NICHOLAS D</b>				
2025 STIPENDS	8TH GRADE ASSISTANT COACH	215.00	10/25	101-55460-111
Total ROMENESKO, NICHOLAS D:		<u>215.00</u>		
<b>SHORT ELLIOTT HENDRICKSON INC</b>				
496255	LCFD -NEW FIRE STATION FACILITY	37,610.86	10/25	405-51100-204

Invoice	Description	Total Cost	Period	GL Account
<b>Total SHORT ELLIOTT HENDRICKSON INC:</b>		<b>37,610.86</b>		
SILVER SQUIRREL ENGRAVING & GIFTS 5068 ACCOUNTABILITY TAGS		84.00	10/25	101-52200-213
<b>Total SILVER SQUIRREL ENGRAVING &amp; GIFTS:</b>		<b>84.00</b>		
SPEEDY CLEAN DRAIN & SEWER 87121 BRINE TANK CLEANING 87139 REC CENTER BACK UP		1,565.00 315.00	10/25 10/25	620-53634-255 208-52900-204
<b>Total SPEEDY CLEAN DRAIN &amp; SEWER:</b>		<b>1,880.00</b>		
STAPLES ADVANTAGE 6044967966 COPY PAPER 11 X 17 6045935040 INK CARTRIDGES		64.21 190.94	10/25 10/25	101-51650-206 206-55110-244
<b>Total STAPLES ADVANTAGE:</b>		<b>255.15</b>		
STONERIDGE LITTLE CHUTE LLC #384 21031691321 FOOD & BEVERAGES - ACCT 105 21031961431 FOOD & SUPPLIES ACCT 105 21033542028 FOOD & SUPPLIES ACCT 105 22034471849 FOOD - ACCT 105 22043751739 FOOD & SUPPLIES ACCT 105 22048511150 WATER FOR DFIRE FIGHTERS INCIDENTS 23056721850 FOOD & SUPPLIES ACCT 105 23061871515 FOOD & SUPPLIES ACCT 105		102.24 14.75 15.87 215.66 131.98 23.94 149.05 41.48	10/25 10/25 10/25 10/25 10/25 10/25 10/25 10/25	101-52200-211 101-52200-211 101-52200-211 101-52200-211 101-52200-219 101-52200-213 101-52200-211 101-52200-211
<b>Total STONERIDGE LITTLE CHUTE LLC #384:</b>		<b>694.97</b>		
SUPERIOR CHEMICAL LLC 426905 SUPERIOR CHEMICAL LLC MEGA QUAT 427441 FLOOR CLEANER		110.11 125.16	10/25 10/25	207-52120-247 101-53310-245
<b>Total SUPERIOR CHEMICAL LLC:</b>		<b>235.27</b>		
TANNER'S GRILL AND BAR 416 JETTS FOOTBALL BANQUET 2025		4,941.20	10/25	101-55460-211
<b>Total TANNER'S GRILL AND BAR:</b>		<b>4,941.20</b>		
TAPCO I812102 TRAFFIC SIGNAL CONTROLLER REPLACEMENT		108.75	10/25	101-53300-204
<b>Total TAPCO:</b>		<b>108.75</b>		
TATE, DENEEN 102125 REFUND DRUG SEIZURE DISPURSEMENT		1,077.00	10/25	207-38622
<b>Total TATE, DENEEN:</b>		<b>1,077.00</b>		
TRUCK COUNTRY OF WISC R202174603:01 #41 CONTRACTED COOLANT REPAIR X202860351:02 #2 GASKET AND CONNECTOR		2,068.52 1,251.11	10/25 10/25	101-53330-204 101-53330-225

Invoice	Description	Total Cost	Period	GL Account
Total TRUCK COUNTRY OF WISC:		3,319.63		
TUNDRA STONE PRECAST LLC 512 SANITARY MANHOLE REPAIR		93.85	10/25	610-53612-216
Total TUNDRA STONE PRECAST LLC:		93.85		
VALLEY LIQUOR 205039 BEVERAGES AND SUPPLIES 206555 BEVERAGES AND SUPPLIES		188.94 188.94	10/25 10/25	101-52200-211 101-52200-211
Total VALLEY LIQUOR:		377.88		
VAN DEURZEN, ISAAC 101625 STIPENDS 6TH GRADE ASSISTANT COACH		215.00	10/25	101-55460-111
Total VAN DEURZEN, ISAAC:		215.00		
VAN ZEELAND NURSERY 101-o5392-01 TREE PROGRAM PLANTING		9,957.64	10/25	101-55440-215
Total VAN ZEELAND NURSERY:		9,957.64		
VANDEN BERG, TED 2025 STIPENDS 6TH GRADE ASSISTANT COACH		215.00	10/25	101-55460-111
Total VANDEN BERG, TED:		215.00		
VERHAGEN, CALEB 101625 STIPENDS 8TH GRADE ASSISTANT COACH		215.00	10/25	101-55460-111
Total VERHAGEN, CALEB:		215.00		
VERMEER WISCONSIN 30122534CM CHIPPER FIX 30123559 CHIPPER FIX		11,274.58- 10,975.01	10/25 10/25	101-55440-247 101-55440-247
Total VERMEER WISCONSIN:		299.57-		
VILLAGE OF COMBINED LOCKS 202511 PROPERTY STORAGE AREA MONTHLY LEASE-N		814.39	11/25	207-52120-204
Total VILLAGE OF COMBINED LOCKS:		814.39		
VISIONS CONSTRUCTIONS LLC 205 W. EVERGREEN DRIVE CONCRETE ROAD REPAIR		9,300.00	10/25	620-53644-251
Total VISIONS CONSTRUCTIONS LLC:		9,300.00		
VON BRIESEN & ROPER S.C. 506807 LEGAL SERVICES 506807 FVMPD		1,679.00 328.50	10/25 10/25	101-51110-262 207-52120-262
Total VON BRIESEN & ROPER S.C.:		2,007.50		

Invoice	Description	Total Cost	Period	GL Account
<b>VORPAHL FIRE AND SAFETY</b>				
215410050 TRAFFIC CONTROL FLAGGER SIGNS		1,230.00	10/25	101-53300-213
<b>Total VORPAHL FIRE AND SAFETY:</b>		<b>1,230.00</b>		
<b>WEGAND, JACKSON</b>				
2025 STIPENDS 7TH GRADE ASSISTANT COACH		215.00	10/25	101-55460-111
<b>Total WEGAND, JACKSON:</b>		<b>215.00</b>		
<b>WEGAND, JASON</b>				
2025 STIPENDS JETS COORDINATOR		265.00	10/25	101-55460-111
<b>Total WEGAND, JASON:</b>		<b>265.00</b>		
<b>WEGAND, MARK</b>				
2025 STIPENDS 8TH GRADE ASSISTANT COACH		215.00	10/25	101-55460-111
<b>Total WEGAND, MARK:</b>		<b>215.00</b>		
<b>WEGAND, NICHOLAS</b>				
2025 STIPENDS 8TH GRADE ASSISTANT COACH		215.00	10/25	101-55460-111
<b>Total WEGAND, NICHOLAS:</b>		<b>215.00</b>		
<b>WOLLERSHEIM, MAX R</b>				
101625 STIPEND 6TH GRADE ASSISTANT COACH		215.00	10/25	101-55460-111
<b>Total WOLLERSHEIM, MAX R:</b>		<b>215.00</b>		
<b>Grand Totals:</b>		<b>522,507.31</b>		

**Report GL Period Summary**

Vendor number hash: 490817  
 Vendor number hash - split: 560984  
 Total number of invoices: 162  
 Total number of transactions: 189

Terms Description	Invoice Amount	Net Invoice Amount
Open Terms	522,507.31	522,507.31
<b>Grand Totals:</b>	<b>522,507.31</b>	<b>522,507.31</b>

**Report Criteria:**

Invoice Detail.Voided = {=} FALSE

## Report Criteria:

Vendor.Vendor number = 5537,4484,3910,3881,5450,5286,1545

Invoice	Type	Description	Total Cost	Terms	1099	Period	GL Account
CYRAUS II, KENNETH (5537)							
101425 OFFICIAL	Invoi	JETS OFFICIAL	156.00	Open	Non	10/25	101-55460-111
Total CYRAUS II, KENNETH (5537):			156.00				
FLETCHER, ROBERT W (4484)							
101425 OFFICIAL	Invoi	JETS OFFICIAL	156.00	Open	Non	10/25	101-55460-111
Total FLETCHER, ROBERT W (4484):			156.00				
HOME DEPOT CREDIT SERVICES (1545)							
10230925	Invoi	SUPPLIES	516.37	Open	Non	09/25	206-55110-221
10230925	Invoi	BINS, CABLE TIES, UV MOUNTING	91.57	Open	Non	09/25	101-52200-247
10230925	Invoi	HOLE SAW	24.97	Open	Non	09/25	207-52120-244
Total HOME DEPOT CREDIT SERVICES (1545):			632.91				
MARCO INC (3910)							
40169723	Invoi	MARCO	299.08	Open	Non	09/25	207-52120-207
Total MARCO INC (3910):			299.08				
MENTING, VICTOR (3881)							
101425 OFFICIAL	Invoi	JETS REF	156.00	Open	Non	10/25	101-55460-111
Total MENTING, VICTOR (3881):			156.00				
STEVENS, MARCEL (5450)							
101425 OFFICIAL	Invoi	JETS OFFICIAL	156.00	Open	Non	10/25	101-55460-111
Total STEVENS, MARCEL (5450):			156.00				
T-MOBILE (5286)							
9950559580925	Invoi	T-MOBILE	1,369.64	Open	Non	09/25	207-52120-203
Total T-MOBILE (5286):			1,369.64				
Grand Totals:			2,925.63				

## Report GL Period Summary

Vendor number hash: 30093  
 Vendor number hash - split: 33183  
 Total number of invoices: 7  
 Total number of transactions: 9

Terms Description	Invoice Amount	Net Invoice Amount
Open Terms	2,925.63	2,925.63

Terms Description	Invoice Amount	Net Invoice Amount
Grand Totals:	2,925.63	2,925.63

## Report Criteria:

Vendor.Vendor number = 5537,4484,3910,3881,5450,5286,1545

Invoice	Type	Description	Total Cost	Terms	1099	Period	GL Account
<b>2025 UTILITY REFUNDS (5575)</b>							
1-261110-02	Invoi	OVRPYMNT - 3325 IRENE ST	87.04	Open	Non	10/25	001-15000
1-702435-03	Invoi	OVRPYMNT - 3600 CHERRYVALE CIR A#10	29.50	Open	Non	10/25	001-15000
<b>Total 2025 UTILITY REFUNDS (5575):</b>			<b>116.54</b>				
<b>ASCENSION MEDICAL GROUP-FOX VALLEY WI (2514)</b>							
STMT100425	Invoi	ASCENSION BLOOD DRAWS	46.00	Open	Med	10/25	207-52120-204
<b>Total ASCENSION MEDICAL GROUP-FOX VALLEY WI (2514):</b>			<b>46.00</b>				
<b>FP FINANCE PROGRAM (5135)</b>							
40324595	Invoi	AGREEMENT 022-1584121 POSTBASE VISION	140.00	Open	Non	10/25	101-51650-226
<b>Total FP FINANCE PROGRAM (5135):</b>			<b>140.00</b>				
<b>GORDON FLESCH COMPANY INC (4989)</b>							
15340467	Invoi	COPIER/PRINTER USAGE	72.58	Open	Non	10/25	206-55110-225
<b>Total GORDON FLESCH COMPANY INC (4989):</b>			<b>72.58</b>				
<b>KAUKAUNA UTILITIES (234)</b>							
162002001025	Invoi	MUNICIPAL POOL	61.21	Open	Non	10/25	204-55420-249
162120001025	Invoi	BALLFIELD DPI/SHED LIGHTS	58.19	Open	Non	10/25	101-55200-249
162140001025	Invoi	DOYLE PARK STAGE	71.91	Open	Non	10/25	101-55200-249
162145001025	Invoi	DOYLE PARK BALLFIELD DP2 LIGHT	64.73	Open	Non	10/25	101-55200-249
162231011025	Invoi	HEESAKKER PARK TRAIL	31.35	Open	Non	10/25	101-55200-249
201096011025	Invoi	SIGNALS/GRAND & MAIN	49.47	Open	Non	10/25	101-53300-249
201203001025	Invoi	CANAL BRIDGE - SOUTH SIDE	29.93	Open	Non	10/25	101-53300-249
201204001025	Invoi	CANAL BRIDGE - NORTH SIDE	19.22	Open	Non	10/25	101-53300-249
201632001025	Invoi	HERITAGE PARK	25.10	Open	Non	10/25	101-55200-249
201741001025	Invoi	COMMUNITY BRIDGE LIGHTING	188.58	Open	Non	10/25	101-53300-249
210700021025	Invoi	513 GRAND AVE	29.65	Open	Non	10/25	418-51224-249
211595011025	Invoi	SIGNALS/MAIN & MADISON	44.39	Open	Non	10/25	101-53300-249
211625001025	Invoi	CROSSING/MAIN & MONROE	16.48	Open	Non	10/25	101-53300-249
211702001025	Invoi	VILLAGE HALL PLAZA	17.53	Open	Non	10/25	101-51650-249
211900011025	Invoi	CIVIC CENTER	1,495.20	Open	Non	10/25	206-55110-249
212051001025	Invoi	STREET LIGHTING	9,116.12	Open	Non	10/25	101-53300-249
212052001025	Invoi	VILLAGE HALL	1,647.99	Open	Non	10/25	101-51650-249
220140021025	Invoi	SAFETY CENTER	618.30	Open	Non	10/25	101-52250-249
220140021025	Invoi	SAFETY CENTER	927.46	Open	Non	10/25	207-52120-249
220401001025	Invoi	PUMP STATION JEFFERSON ST	1,839.72	Open	Non	10/25	620-53624-249
222850001025	Invoi	LEGION PARK RESTROOMS	180.50	Open	Non	10/25	101-55200-249
231740011025	Invoi	723 DEPOT ST	13.40	Open	Non	10/25	418-51225-249
250140001025	Invoi	VAN LIESHOUT PARK	74.93	Open	Non	10/25	101-55200-249
250142001025	Invoi	VAN LIESHOUT BALLFIELD	177.84	Open	Non	10/25	101-55200-249
251152011025	Invoi	721 W ELM-REC CENTER	73.99	Open	Non	10/25	208-52900-249
253081001025	Invoi	VAN LIESHOUT PK SECURITY LT	46.59	Open	Non	10/25	101-55200-249
260080001025	Invoi	SIGNALS/NORTH & BUCHANAN	34.87	Open	Non	10/25	101-53300-249
260902021025	Invoi	#4 WELL EVERGREEN DRIVE	6,103.70	Open	Non	10/25	620-53624-249
261004011025	Invoi	2304 BUCHANAN ST	23.36	Open	Non	10/25	101-56700-204
261328001025	Invoi	PATRIOT DR FLAG POLE	26.34	Open	Non	10/25	101-53300-249
262812001025	Invoi	SIGNALS/NE CORNER N & ELM	75.67	Open	Non	10/25	101-53300-249
281570001025	Invoi	LINCOLN AVE E HEESAKKER PARK	100.29	Open	Non	10/25	101-55200-249
282179011025	Invoi	1800 STEPHEN ST STORM	493.44	Open	Non	10/25	630-53441-249
282181001025	Invoi	STEPHEN ST SIGN	16.48	Open	Non	10/25	101-53300-249
282182001025	Invoi	STEPHEN ST TOWER/LIGHTING	69.04	Open	Non	10/25	620-53624-249

Invoice	Type	Description	Total Cost	Terms	1099	Period	GL Account
282915001025	Invoi	#3 WELL WASHINGTON ST	4,722.48	Open	Non	10/25	620-53624-249
283413001025	Invoi	1401 E ELM DR/NEW BUILDING	1,125.95	Open	Non	10/25	101-53310-249
9012695001025	Invoi	DOYLE PARK WELL	5,393.14	Open	Non	10/25	620-53624-249
Total KAUKAUNA UTILITIES (234):				35,104.54			
OUTAGAMIE CO REGISTER OF DEEDS (173)							
202500000227	Invoi	RECORDING FEE ANNEXATION	30.00	Open	Non	10/25	101-56700-204
Total OUTAGAMIE CO REGISTER OF DEEDS (173):				30.00			
SAM'S CLUB/SYNCHRONY BANK (1728)							
44691025	Invoi	WINE WALK	88.71	Open	Non	10/25	101-55300-218
44691025	Invoi	SENIOR PROGRAM ITEMS	37.75	Open	Non	10/25	101-55300-218
44691025	Invoi	REC EVENT ITEMS - SALES TAX REFUND	14.84-	Open	Non	10/25	101-55300-218
Total SAM'S CLUB/SYNCHRONY BANK (1728):				111.62			
U.S. BANK (5015)							
40191025	Invoi	AMAZON MKTPL -AC ADAPTER	28.98	Open	Non	10/25	101-51420-206
40191025	Invoi	GLACIER CANYON LODGE SALES TAX REFUND -	20.38-	Open	Non	10/25	101-51420-201
40191025	Invoi	GLACIER CANYON LODGE SALES TAX REFUND -	20.38-	Open	Non	10/25	101-51420-201
40191025	Invoi	GLACIER CANYON LODGE SALES TAX REFUND -	5.34-	Open	Non	10/25	101-51420-201
40191025	Invoi	AMAZON MKTPL POST ITS, HIGHLIGHTERS, BATT	46.65	Open	Non	10/25	101-51650-206
40191025	Invoi	AMAZON MKTPL MOUSE PAD	3.29	Open	Non	10/25	101-51420-206
40191025	Invoi	AMAZON MKTPL FARGO RIBBON	59.24	Open	Non	10/25	101-51650-206
40191025	Invoi	GLACIER CANYON LODGE SALES TAX REFUND -	15.04-	Open	Non	10/25	101-51420-201
40191025	Invoi	HILTON HOTELS LWM CONFERENCE	123.82	Open	Non	10/25	101-51400-201
40191025	Invoi	LOCAL GOVERNMENT EDUCATIO 2025 ELECTION	179.00	Open	Non	10/25	101-51400-201
40191025	Invoi	USPS MIDWEST FIBER EASEMENT MAILING	31.40	Open	Non	10/25	630-53444-226
40191025	Invoi	HILTON HOTELS LWM CONFERENCE	177.16	Open	Non	10/25	101-51400-201
40191025	Invoi	ZOOM.COM MONTHLY FEE	15.99	Open	Non	10/25	101-51440-208
40191025	Invoi	ADOBE INC ANNUAL SUBSCRIPTION	253.07	Open	Non	10/25	101-51960-227
40191025	Invoi	AMERICAN PUBLIC WORKS APWA FALL CONFER	300.00	Open	Non	10/25	101-53100-201
40191025	Invoi	AMAZON MARK* R72YS3HE3	262.47	Open	Non	10/25	206-55110-205
40191025	Invoi	AMAZON MKTPL*BN5L64B13	17.98	Open	Non	10/25	206-55110-210
40191025	Invoi	CITY OF APPLETON PARKI	6.00	Open	Non	10/25	206-55110-201
40191025	Invoi	AMAZON MARK* WJ4SI16M3	344.80	Open	Non	10/25	206-55110-210
40191025	Invoi	AMAZON MARK* 0Z2W20WC3	80.96	Open	Non	10/25	206-55110-210
40191025	Invoi	AMAZON MARK* 0Z2W20WC3	41.16	Open	Non	10/25	206-55110-206
40191025	Invoi	AMAZON MARK* 0Z2W20WC3	45.98	Open	Non	10/25	206-55110-218
40191025	Invoi	WISCONSIN LIBRARY ASSOCIA	450.00	Open	Non	10/25	206-55110-201
40191025	Invoi	AMAZON MARK* UH1GI1663	18.99	Open	Non	10/25	206-55110-218
40191025	Invoi	AMAZON MKTPL*HX50L9CP3	27.98	Open	Non	10/25	206-55110-213
40191025	Invoi	AMAZON MARK* KC6HS9253	9.60	Open	Non	10/25	206-55110-210
40191025	Invoi	AMAZON MARK* KC6HS9253	59.85	Open	Non	10/25	206-55110-213
40191025	Invoi	AMAZON MARK* KC6HS9253	13.98	Open	Non	10/25	206-55110-210
40191025	Invoi	AMAZON MARK* QH9IK9XT3	17.95	Open	Non	10/25	206-55110-210
40191025	Invoi	CANVA* I04649-1396990	119.40	Open	Non	10/25	206-55110-218
40191025	Invoi	AMAZON MARK* 2K68A8243	83.85	Open	Non	10/25	206-55110-210
40191025	Invoi	AMAZON MKTPL*NJ3TC56B0	139.59	Open	Non	10/25	206-55110-218
40191025	Invoi	AMAZON MKTPL*NC7X067R3	17.70	Open	Non	10/25	206-55110-206
40191025	Invoi	AMAZON RETA* NV7IL1000	208.09	Open	Non	10/25	206-55110-206
40191025	Invoi	AMAZON MARK* NJ4TH1DW1	38.98	Open	Non	10/25	206-55110-210
40191025	Invoi	AMAZON MARK* NV2RS01U0	12.96	Open	Non	10/25	206-55110-210
40191025	Invoi	AMAZON MKTPL*NJ6K927K1	99.95	Open	Non	10/25	206-55110-218
40191025	Invoi	AMAZON RETA* NJ3OL6WM1	47.97	Open	Non	10/25	206-55110-206

Invoice	Type	Description	Total Cost	Terms	1099	Period	GL Account
40191025	Invoi	AMAZON MKTPL*NV2S594C1	57.92	Open	Non	10/25	206-55110-205
40191025	Invoi	AMAZON MARK* NV6Y65C82	67.52	Open	Non	10/25	206-55110-205
40191025	Invoi	NIC*TRAFFICVIOLRREGPROG	3.06	Open	Non	10/25	207-52120-204
40191025	Invoi	OO STATION #1 - TIRE REPAIR	38.93	Open	Non	10/25	207-52120-247
40191025	Invoi	NIC*TRAFFICVIOLRREGPROG	3.06	Open	Non	10/25	207-52120-204
40191025	Invoi	PEAVEY CORP. EVIDENCE TAPE	252.99	Open	Non	10/25	207-52120-218
40191025	Invoi	NIC*TRAFFICVIOLRREGPROG	3.06	Open	Non	10/25	207-52120-204
40191025	Invoi	TARGET PHILIPS HDMI ADAPTER	44.97	Open	Non	10/25	207-52120-221
40191025	Invoi	TARGET GORILLA TAPE	7.59	Open	Non	10/25	207-52120-206
40191025	Invoi	TARGET CANDY	17.98	Open	Non	10/25	207-52120-218
40191025	Invoi	AMAZON MKTPL HEADPHONES W/MIC	14.99	Open	Non	10/25	207-52120-206
40191025	Invoi	AMAZON MKTPL COFFEE	70.13	Open	Non	10/25	207-52120-218
40191025	Invoi	NIC*TRAFFICVIOLRREGPROG	3.06	Open	Non	10/25	207-52120-204
40191025	Invoi	TARGET CANDY	17.98	Open	Non	10/25	207-52120-218
40191025	Invoi	WALGREENS OFFICE SUPPLIES	13.36	Open	Non	10/25	101-52200-206
40191025	Invoi	AMAZON MKTPL SCREEN PROTECTOR & PHONE	75.45	Open	Non	10/25	101-52200-221
40191025	Invoi	AMAZON MKTPL LED FLASHLIGHT	213.85	Open	Non	10/25	101-52200-221
40191025	Invoi	AMAZON.COM LED LANTERN	244.99	Open	Non	10/25	101-52200-221
40191025	Invoi	CUMMINS INC - F4 NITROGEN SENSORS	1,033.37	Open	Non	10/25	101-52200-247
40191025	Invoi	AMAZON MKTPL OFFICE /DANCE SUPPLIES	150.26	Open	Non	10/25	101-55300-206
40191025	Invoi	ADOBE INC - INDESIGN	263.88	Open	Non	10/25	101-55300-218
40191025	Invoi	ADOBE INC - ILLUSTRATOR	263.88	Open	Non	10/25	101-55300-218
40191025	Invoi	DOLLARTREE WIN WALK	32.00	Open	Non	10/25	101-55300-218
40191025	Invoi	SQ *GG COSMETICS GG COSMETICS	821.48	Open	Non	10/25	101-55300-218
40191025	Invoi	SP HAMILTONS THEATR LITTLE STARS CUSTOM	102.95	Open	Non	10/25	101-55300-218
40191025	Invoi	APPLE.COM/BILL	2.99	Open	Non	10/25	101-52200-204
40191025	Invoi	INN ON MARITIME BAY WGFOA CONFERENCE	111.23	Open	Non	10/25	101-51420-201
40191025	Invoi	INN ON MARITIME BAY WGFOA CONFERENCE	13.23-	Open	Non	10/25	101-51420-201
40191025	Invoi	ALIBABA.COM LITTLE STARS CUSTOMES	103.20	Open	Non	10/25	101-55300-218
40191025	Invoi	AMAZON MARK WIN WALK	60.14	Open	Non	10/25	101-55300-218
40191025	Invoi	AMAZON MKTPL SENIORS CANDY	41.92	Open	Non	10/25	101-55300-218
40191025	Invoi	AMAZON MARK* RETURN OFFICE KEY ID LABELS	5.99-	Open	Non	10/25	101-55200-206
40191025	Invoi	THE UPS STORE RETURN LITTLE STARS CUSTOM	57.43	Open	Non	10/25	101-55300-218
40191025	Invoi	AMAZON MARK* PINTS IN THE PARK SUPPLIES	319.96	Open	Non	10/25	101-55300-218
40191025	Invoi	EPIC SPORTS RETURN LITTLE STARS CUSTOME	292.91-	Open	Non	10/25	101-55300-218
40191025	Invoi	AMAZON MARK* GLOW WALK SUPPLIES	37.69	Open	Non	10/25	101-55300-218
40191025	Invoi	AMAZON MARK* GLOW WALK SUPPLIES	426.76	Open	Non	10/25	101-55300-218
40191025	Invoi	PAYPAL *TEMU GLOW WALK SUPPLIES	137.19	Open	Non	10/25	101-55300-218
40191025	Invoi	AMAZON MKTPL GLOW WALK SUPPLIES	94.00	Open	Non	10/25	101-55300-218
40191025	Invoi	AMAZON MKTPL* VAN FLOOR MATS	179.95	Open	Non	10/25	101-55300-247
40191025	Invoi	AMAZON MARK FLOOR MATS	49.99	Open	Non	10/25	101-55300-247
40191025	Invoi	AMAZON MARK* PINTS IN PARK SUPPLIES	67.98	Open	Non	10/25	101-55300-218
40191025	Invoi	AMAZON MARK* GLOW WALK SUPPLIES	91.99	Open	Non	10/25	101-55300-218
40191025	Invoi	SP HAMILTONS THEATRI LITTLE STARS COSTUM	466.36	Open	Non	10/25	101-55300-218
40191025	Invoi	AMAZON MARK* GLOW WALK SUPPLIES	55.46	Open	Non	10/25	101-55300-218
40191025	Invoi	AMAZON MARK* GLOW WALK SUPPLIES RETURN	12.99-	Open	Non	10/25	101-55300-218
40191025	Invoi	AMAZON MARK* GLOW WALK SUPPLIES RETURN	30.84-	Open	Non	10/25	101-55300-218
40191025	Invoi	AMAZON MARK* GLOW WALK SUPPLIES RETURN	6.85-	Open	Non	10/25	101-55300-218
40191025	Invoi	CHEWY.COM K9 FOOD	246.98	Open	Non	10/25	207-52120-236
40191025	Invoi	AMAZON MKTPL NOTEBOOKS, PENS, MOTIONS L	47.15	Open	Non	10/25	207-52120-206
40191025	Invoi	SIRCHIE ACQUISITION CO NARCOTICS TESTS	114.14	Open	Non	10/25	207-52120-218
40191025	Invoi	AMAZON RETA* MONITOR	217.98	Open	Non	10/25	207-52120-221
40191025	Invoi	AMAZON MKTPL BLACKOUT SHADES	60.29	Open	Non	10/25	207-52120-218
40191025	Invoi	TLO TRANSUNION - BACKGROUND CHECKS	75.00	Open	Non	10/25	207-52120-204
40191025	Invoi	RADISSON HOTELS AMERICAN PLANNING CONF	290.00	Open	Non	10/25	101-51530-201
40191025	Invoi	ADOBE INC - PRO SUBSCRIPT TITEL	239.88	Open	Non	10/25	101-51530-208
40191025	Invoi	ADOBE INC PRO SUBSCRIPT SEIDLER	239.88	Open	Non	10/25	101-51530-208

Invoice	Type	Description	Total Cost	Terms	1099	Period	GL Account
40191025	Invoi	AMAZON MKTPL MOTIOR, KEYBOARD, MOUSE P	138.57	Open	Non	10/25	101-52050-206
40191025	Invoi	LITTLE CAESARS - INCEDENT DEBRIEF	39.82	Open	Non	10/25	101-53300-211
40191025	Invoi	MIDWEST WORKWEAR - HARD HATS	27.83	Open	Non	10/25	101-53300-213
40191025	Invoi	AMAZON MKTPL ALL VEHICLES	51.99	Open	Non	10/25	101-53330-225
40191025	Invoi	AMAZON MKTPL VEHICLE PARTS	32.50	Open	Non	10/25	101-53330-225
40191025	Invoi	AMAZON MKTPL OFFICE SUPPLIES	17.99	Open	Non	10/25	101-53310-206
40191025	Invoi	UW CONT ED REG CENTER - PWM CERT ENROLL	100.00	Open	Non	10/25	101-53100-201
40191025	Invoi	AMAZON MKTPL TELEPHONE EXT CORD	9.99	Open	Non	10/25	620-53924-206
40191025	Invoi	LITTLE CAESARS FOOD	18.87	Open	Non	10/25	206-55110-205
40191025	Invoi	DOLLARTREE TWEEZERS, CHALKWRITER, CRFT	18.75	Open	Non	10/25	206-55110-205
40191025	Invoi	KWIK TRIP POTATOES	4.89	Open	Non	10/25	206-55110-205
40191025	Invoi	DOLLARTREE TABLECOVERS, PLATES, NECKLA	25.75	Open	Non	10/25	206-55110-205
40191025	Invoi	CITY OF APPLETON PARKI	3.00	Open	Non	10/25	206-55110-201
40191025	Invoi	WALGREENS SWIFTER DUSTER	19.99	Open	Non	10/25	206-55110-218
40191025	Invoi	SQ *HEART OF THE VALLEY GIFT CARDS	40.00	Open	Non	10/25	206-55110-205
40191025	Invoi	FESTIVAL FOODS 1827 DONUTS	37.38	Open	Non	10/25	206-55110-205
40191025	Invoi	BAKERS OUTLET	35.84	Open	Non	10/25	206-55110-205
Total U.S. BANK (5015):			11,238.25				
Grand Totals:			46,859.53				
<b>Report GL Period Summary</b>							
Vendor number hash:	39362						
Vendor number hash - split:	599717						
Total number of invoices:	45						
Total number of transactions:	159						
Terms Description		Invoice Amount	Net Invoice Amount				
Open Terms		46,859.53	46,859.53				
Grand Totals:		46,859.53	46,859.53				

Invoice	Type	Description	Total Cost	Terms	1099	Period	GL Account
<b>2025 UTILITY REFUNDS (5575)</b>							
1-800666-00	Invoi	OVRPYMT - 3606 GOLDEN GATE DR	12.70	Open	Non	10/25	001-15000
<b>Total 2025 UTILITY REFUNDS (5575):</b>							
			12.70				
<b>AT&amp;T (409)</b>							
287294953059x100	Invoi	AUG/SEPT SERVICE - FIRE	489.44	Open	Non	10/25	101-52200-203
92078873811025	Invoi	OCT/NOV SERVICE - FVMPD FAX	73.90	Open	Non	10/25	207-52120-203
92078873811025	Invoi	OCT/NOV SERVICE LIBRARY FAX	73.90	Open	Non	10/25	206-55110-203
92078873811025	Invoi	OCT/NOV SERVICE MCO LANDLINE	73.91	Open	Non	10/25	620-53924-203
92078873811025	Invoi	OCT/NOV SERVICE SCADA	73.91	Open	Non	10/25	620-53924-203
92078873811025	Invoi	OCT/NOV SERVICE SCADA BACKUP	73.91	Open	Non	10/25	620-53924-203
92078873811025	Invoi	OCT/NOV SERVICE MCO ON CALL	73.91	Open	Non	10/25	620-53924-203
<b>Total AT&amp;T (409):</b>							
			932.88				
<b>CELLCOM (4683)</b>							
282338	Invoi	FACILITIES	31.61	Open	Non	10/25	101-51650-203
282338	Invoi	INSPECTOR PHONE CHARGES	30.94	Open	Non	10/25	101-52050-203
282338	Invoi	STREETS I-PADS	31.54	Open	Non	10/25	101-53300-218
282338	Invoi	DPW	187.63	Open	Non	10/25	101-53310-203
282338	Invoi	VEHICLE MAINTENANCE I-PADS	15.77	Open	Non	10/25	101-53330-218
282338	Invoi	PARKS	146.77	Open	Non	10/25	101-55200-203
282338	Invoi	REC	62.55	Open	Non	10/25	101-55300-203
282338	Invoi	SANITARY SEWER I-PAD	15.77	Open	Non	10/25	610-53612-218
282338	Invoi	STORM I-PADS	15.77	Open	Non	10/25	630-53442-218
282338	Invoi	COMMUNITY DEVELOPER PHONE CHARGES	27.81	Open	Non	10/25	101-51530-203
282338	Invoi	ADMINISTRATION PHONE CHARGES	30.94	Open	Non	10/25	101-51400-203
282338	Invoi	ENGINEERING	214.21	Open	Non	10/25	101-51415-203
<b>Total CELLCOM (4683):</b>							
			811.31				
<b>CENGAGE LEARNING INC/GALE (5469)</b>							
999101505345	Invoi	BOOKS	54.73	Open	Non	10/25	206-55110-206
999101505346	Invoi	BOOKS	54.73	Open	Non	10/25	206-55110-206
<b>Total CENGAGE LEARNING INC/GALE (5469):</b>							
			109.46				
<b>CHARTER COMMUNICATIONS (89)</b>							
152837701101425	Invoi	OCT/NOV SERVICES	219.99	Open	Non	10/25	207-52120-203
152871901101425	Invoi	OCT/NOV SERVICES	140.68	Open	Non	10/25	207-52120-203
16087100825	Invoi	OCT/NOV SERVICES - 108 W MAIN	104.98	Open	Non	10/25	101-51650-203
8348104220056638	Invoi	OCT/NOV SERVICE ACCT 56638	15.61	Open	Non	10/25	101-52200-204
<b>Total CHARTER COMMUNICATIONS (89):</b>							
			481.26				
<b>DELTA DENTAL OF WISCONSIN (33)</b>							
2435939	Invoi	DENTAL - NOVEMBER	6,157.46	Open	Non	10/25	101-21345
2435939	Invoi	VISION - NOVEMBER	511.36	Open	Non	10/25	101-21366
<b>Total DELTA DENTAL OF WISCONSIN (33):</b>							
			6,668.82				
<b>GORDON FLESCH COMPANY INC (4989)</b>							
I01062047	Invoi	COPIER LEASE	180.29	Open	Non	10/25	206-55110-209
<b>Total GORDON FLESCH COMPANY INC (4989):</b>							
			180.29				

Invoice	Type	Description	Total Cost	Terms	1099	Period	GL Account
VERIZON WIRELESS (3606)							
6125962696	Invoi	SEPT/OCT SERVICE	80.06	Open	Non	10/25	620-53924-203
Total VERIZON WIRELESS (3606):			80.06				
Grand Totals:			9,276.78				

## Report GL Period Summary

Vendor number hash: 30998  
 Vendor number hash - split: 84589  
 Total number of invoices: 13  
 Total number of transactions: 30

Terms Description	Invoice Amount	Net Invoice Amount
Open Terms	9,276.78	9,276.78
Grand Totals:	9,276.78	9,276.78

## Report Criteria:

Invoice Detail.GL Account = "20600000000"- "20699999999"  
Invoice Detail.Voided = {=} FALSE

Invoice	Description	Total Cost	Period	GL Account
<b>AUTOMATED COMFORT CONTROLS</b>				
39131	ANNUAL MAINTENANCE	270.79	10/25	206-55110-243
39134	ANNUAL MAINTENANCE	788.05	10/25	206-55110-243
<b>Total AUTOMATED COMFORT CONTROLS:</b>		<b>1,058.84</b>		
<b>BAKER &amp; TAYLOR</b>				
2039281135	VOX BOOKS	50.45	09/25	206-55110-210
2039281814	BOOKS	112.63	09/25	206-55110-206
2039281816	BOOKS	330.34	09/25	206-55110-206
2039287459	BOOKS	10.10	09/25	206-55110-206
2039287460	BOOKS	30.38	09/25	206-55110-206
2039288249	BOOKS	15.41	10/25	206-55110-206
2039289751	BOOKS	30.38	10/25	206-55110-206
2039289752	BOOKS	74.76	10/25	206-55110-206
<b>Total BAKER &amp; TAYLOR:</b>		<b>654.45</b>		
<b>CENGAGE LEARNING INC/GALE</b>				
999101497879	BOOKS	74.22	09/25	206-55110-206
999101533891	BOOKS	41.98	09/25	206-55110-206
<b>Total CENGAGE LEARNING INC/GALE:</b>		<b>116.20</b>		
<b>FEH ASSOCIATES INC</b>				
115623	SPACE NEEDS STUDY	3,059.09	10/25	206-55110-204
<b>Total FEH ASSOCIATES INC:</b>		<b>3,059.09</b>		
<b>FINGER PUBLISHING INC</b>				
BE306097	SHOP, DINE & PLAY LOCAL	50.00	09/25	206-55110-205
<b>Total FINGER PUBLISHING INC:</b>		<b>50.00</b>		
<b>GREEN BOYZ INC</b>				
197717	FERTILIZER AND WEED CONTROL	85.00	09/25	206-55110-243
<b>Total GREEN BOYZ INC:</b>		<b>85.00</b>		
<b>INGRAM LIBRARY SERVICES</b>				
90520983	BOOKS	33.49	09/25	206-55110-206
90816900	BOOKS	47.05	09/25	206-55110-206
90862267	BOOKS	53.06	09/25	206-55110-206
90907198	BOOKS	54.28	10/25	206-55110-206
90955776	BOOKS	170.36	10/25	206-55110-206
90955777	BOOKS	55.49	10/25	206-55110-206
<b>Total INGRAM LIBRARY SERVICES:</b>		<b>413.73</b>		
<b>MICROMARKETING LLC</b>				
991791	DVD	42.74	10/25	206-55110-210

Invoice	Description	Total Cost	Period	GL Account
<b>Total MICROMARKETING LLC:</b>		<b>42.74</b>		
<b>MIDWEST TAPE LLC</b>				
507813870	AUDIOBOOKS	365.93	09/25	206-55110-210
507822905	HOOPLA	1,225.21	09/25	206-55110-208
<b>Total MIDWEST TAPE LLC:</b>		<b>1,591.14</b>		
<b>OUTAGAMIE WAUPACA LIBRARY SYSTEM</b>				
4681	SWANK MOVIE LICENSING	260.00	09/25	206-55110-205
<b>Total OUTAGAMIE WAUPACA LIBRARY SYSTEM:</b>		<b>260.00</b>		
<b>PLAYAWAY PRODUCTS LLC</b>				
512511	WONDERBOOKS	85.99	09/25	206-55110-210
<b>Total PLAYAWAY PRODUCTS LLC:</b>		<b>85.99</b>		
<b>SPLENDID CLEANING SERVICE LLC</b>				
15351	MONTHLY CLEANING-LIBRARY	1,425.00	10/25	206-55110-243
<b>Total SPLENDID CLEANING SERVICE LLC:</b>		<b>1,425.00</b>		
<b>STONERIDGE LITTLE CHUTE LLC #384</b>				
22006461012	COFFEE SUPPLIES	13.27	09/25	206-55110-218
<b>Total STONERIDGE LITTLE CHUTE LLC #384:</b>		<b>13.27</b>		
<b>STUCK, JOSHUA</b>				
152	LIBRARY NO SCHOOL PROGRAM	372.00	10/25	206-55110-205
<b>Total STUCK, JOSHUA:</b>		<b>372.00</b>		
<b>THE PENWORTHY COMPANY LLC</b>				
611571	BOOKS	164.74	10/25	206-55110-206
<b>Total THE PENWORTHY COMPANY LLC:</b>		<b>164.74</b>		
<b>Grand Totals:</b>		<b>9,392.19</b>		

**Report GL Period Summary**

Vendor number hash: 139791  
 Vendor number hash - split: 139791  
 Total number of invoices: 30  
 Total number of transactions: 30

Terms Description	Invoice Amount	Net Invoice Amount
<b>Open Terms</b>	<b>9,392.19</b>	<b>9,392.19</b>
<b>Grand Totals:</b>	<b>9,392.19</b>	<b>9,392.19</b>

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Terms Description	Invoice Amount	Net Invoice Amount
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**Report Criteria:**

Invoice Detail.GL Account = "20600000000"- "20699999999"

Invoice Detail.Voided = {=} FALSE

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## MINUTES OF THE REGULAR BOARD MEETING OF OCTOBER 15, 2025

Call to Order: President Vanden Berg called the Regular Board Meeting to Order at 6:00 p.m.

### Pledge Allegiance to the Flag

President Vanden Berg led members in the reciting of the Pledge of Allegiance.

### Roll call of Trustees

PRESENT: Michael Vanden Berg, President  
Joe Harlow, Trustee  
David Peterson, Trustee  
Don Van Deurzen, Trustee  
Larry Van Lankvelt, Trustee  
Brian Van Lankveldt, Trustee  
Rosie Sprangers, Trustee

### Roll call of Officers and Department Heads

PRESENT: Beau Bernhoft, Administrator  
John McDonald, Director of Parks, Rec and Forestry  
Lisa Remiker-DeWall, Finance Director  
Jeremy Slotke, Police Chief Interim for Fox Valley Metro  
Jessica Titel, Community Development Director  
Robert Givens, Public Works Director  
EXCUSED: Laurie Decker, Village Clerk

### Public Appearance for Items Not on the Agenda

None

### Consent Agenda

*Items on the Consent Agenda are routine in nature and require one motion to approve all items listed. Prior to voting on the Consent Agenda, items may be removed at the request of any Board Member or member of the public. Any removed items will be considered immediately following the motion to approve the other items.*

1. Disbursement List
2. Approval of the Minutes of October 1, 2025
3. Approval of American Legion Veteran Ceremony on November 11th
4. Trick or Treating for the Village of Little Chute on October 31, 2025 from 5:00 p.m. to 7:00 p.m.
5. Adopt Resolution No.15, Series 2025 310 Rainbow Lane
6. Adopt Resolution No. 16, Series 2025 Zero Lot Line for 524/526 Founders Way

*Moved by Trustee L. Van Lankvelt, seconded by Trustee Peterson to Approve the Consent Agenda as presented.*

Ayes 7, Nays 0 – Motion Carried

### Public Hearing—1105 Depot St. Rezoning

*Moved by Trustee L. Van Lankvelt, seconded by Trustee Peterson to Enter into Public Hearing at 6:03 p.m.*

Ayes 7, Nays 0 – Motion Carried

*Moved by Trustee Van Deurzen, seconded by Trustee Peterson to Exit Public Hearing at 6:10 p.m.*

Ayes 7, Nays 0 – Motion Carried

**Discussion/Action—Ordinance No. 8, Series 2025 1105 Depot St.**

*Moved by Trustee B. Van Lankveldt, seconded by Trustee Harlow to Adopt Ordinance No. 8 as presented.*

Ayes 7, Nays 0 – Motion Carried

**Discussion—90% Fire Station Design Update**

Administrator Bernhoft gave an overview and John Murphy from Miron gave an overview and went over next steps for the schedule. Talked about optimal time to hit the market (tentative December 8). No action taken and no questions raised.

**Discussion/Action—Fire Station Site Plan**

Administrator Bernhoft gave an overview. Trustee Van Duerzen asked about donations and Administrator Bernhoft stated this only deals with the official site plan Joe Schmidt from Grand Avenue wanted to know if any zoning change to his home. Another question he had was how much lighting and impact of light pollution on the neighborhood. Trevor from SEH answered his questions and explained that lights must be contained to the footprint. Rudy Botz question from the elementary school with stormwater facilities and fencing. He also explained the shelving nature of the pond.

*Moved by Trustee B. Van Lankveldt, seconded by Trustee L. Van Lankveldt to Adopt the Fire Station Site Plan as presented.*

Ayes 7, Nays 0 – Motion Carried

**Discussion/Action—Budget Adjustment for CN Railroad-Buchanan Street Pavement Repair**

*Moved by Trustee Sprangers, seconded by Trustee Harlow to accept the CN Railroad budget adjustment as presented.*

Ayes 7, Nays 0 – Motion Carried

**Roll Call Vote**

Mike Vanden Berg	Aye
Larry Van Lankveldt	Aye
Don Van Duerzen	Aye
Rosie Sprangers	Aye
David Peterson	Aye
Joe Harlow	Aye
Brian Van Lankveldt	Aye

Ayes 7, Nays 0 – Motion Carried

**Discussion/Action – Adopt Resolution No 17, Series 2025 Authorizing the Administrator or Director of Finance to provide preliminary approval for Resolution Authorizing the Issuance and Establishing Parameters for the Sale of Not to Exceed \$11,000,000 General Obligation Promissory Notes if achieve True Interest Cost of 5.0% or lower.**

Justin Fischer from RW Baird gave an overview.

*Moved by Trustee B. Van Lankveldt, seconded by Trustee Harlow to Adopt Resolution No. 17, Series 2025 as presented.*

7, Nays 0 – Motion Carried

**Department and Officer Progress Reports**

Department and Officer Progress Reports were presented.

**Call for Unfinished Business**

None

**Items for Future Agenda**

None

**Closed Sessions:**

**19.85(1)(c) Consideration of Employment, Promotion, or Performance Evaluation Data of any Public Employee of the Village of Little Chute. Personnel Matter—Clerk & Organizational Chart Review**

**19.85(1)(e) Deliberating or negotiating the purchasing of public properties, the investing of public funds, or conducting other specified public business, whenever competitive or bargaining reasons require a closed session. Development Agreement Amendment, Evantra, LLC**

*Moved by Trustee B. Van Lankveldt, seconded by Trustee Harlow to Enter Into Closed Session.*

7, Nays 0 – Motion Carried

**Return to Open Session**

*Moved by Trustee B. Van Lankveldt, seconded by Trustee Harlow to Return to Open Session*

7, Nays 0 – Motion Carried

**Discussion/Action – Appointment of Village Clerk, effective November 1st, 2025**

*Moved by Trustee B. Van Lankveldt, seconded by Trustee Van Deurzen to Appoint Beau Bernhoft as the Interim Clerk effective November 1, 2025.*

Ayes 7, Nays 0 – Motion Carried

**T. Discussion/Action – Amendment to Evantra, LLC, Development Agreement**

*Moved by Trustee B. Van Lankveldt, seconded by Trustee L. Van Lankvelt to Adopt the Amendment to Evantra, LLC Development Agreement as presented.*

Ayes 7, Nays 0 – Motion Carried

**Adjournment**

*Moved by Trustee Peterson, seconded by Trustee B. Van Lankveldt to adjourn the Regular Board Meeting at 8:50 p.m.*

Ayes 7, Nays 0 – Motion Carried

**VILLAGE OF LITTLE CHUTE**

By:

\_\_\_\_\_  
Michael R. Vanden Berg, Village President

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

Beau Bernhoft, Interim Village Clerk



Office Use Only
Date Submitted _____
Permit Fee Paid _____
\$25 permit fee is non-refundable

## SPECIAL EVENT PERMIT APPLICATION

**Special event permit applications must be submitted at least 3 months prior to proposed event.**

This application is a request for a special event. Please refer to the checklist to see if you will need to contact other departments regarding your event. When requesting use of a facility **please be very specific**. Use exact dates, times, shelters, parks, streets, and areas. Doing so will help avoid delays in processing your request. **Please call (920) 423-3869 with questions regarding this special event permit; Monday through Friday; 8:00 am to 4:30 pm.**

### APPLICANT INFORMATION

First Name		Last Name	
Phone	( )	Email	
Address (individual or business)			
City		State	ZIP Code

### ORGANIZATION INFORMATION

Organization's Name			
Organization's Phone	( )	Organization's Email	
Organization's Address (individual or business)			
City		State	ZIP Code
Applicant's Relationship to Organization			

### EVENT INFORMATION

Name of Event			
Event Location			
Event Date (list each date if it's a multi-day event)			
Event Set Up Time		Event End Time	
Total Anticipated Attendance			

Event Information (purpose, activity, who can participate, do you charge, etc.)

**Are you Requesting Funding or Staff Assistance from the Village?****YES****NO**

If you are requesting funding or staff assistance, please indicate how much funding or resources you are requesting and why you need assistance. Also, include where your proceeds go to for your event. **(Please list specific request)**

Streets	Parks	Police	Fire/EMS	Other

*(Requested Services to consider: No Parking Signs, Barricades, Trash/Recycling Cans, Road Closures, Police Presence, Directing Traffic, Equipment/Power, Street Access, Street Sweeping)*

**INDEMNIFICATION AGREEMENT** *(please read carefully before signing)*

The applicant/organization shall indemnify, defend, and hold harmless the Village and its officers, officials, employees, and volunteers from and against any and all claims, damages, losses, and expenses arising out of the applied for activity/event except where caused by the sole negligence or willful misconduct of the Village. Applicant/Organization also understands and acknowledges that as required by the Village, liability insurance is the financial means to legally defend the Village and cover liability arising from the activity/event. I certify by my signature that I understand and agree to comply with this agreement and the insurance requirements and that I'm a qualified representative of my organization authorized to sign this agreement. I also certify the information is true and accurate.

Applicant – Print Name	
Applicant - Signature	Jennifer O'Connell
Date	8.31.25

FOR OFFICE USE ONLY					
DEPARTMENT	Staff Hours	Staff Cost	Equipment Hours	Equipment Cost	Facility Rental Fee
Clerk's Office		\$		\$	\$
Fire/EMS		\$		\$	\$
Fox Valley Metro Police		\$		\$	\$
Parks, Recreation, & Forestry		\$		\$	\$
Public Works		\$		\$	\$
<b>TOTAL</b>		\$		\$	\$
<b>EVENT TOTAL TO BE BILLED</b>	\$				

FOR OFFICE USE ONLY				
DEPARTMENT	APPROVE	DENY	BY	REASON (if denied)
Clerk's Office				
Fox Valley Metro Police				
Parks, Recreation, & Forestry				
Public Works				

**Approved By Village Board**

VILLAGE PRESIDENT – PRINT

SIGNATURE

DATE

# APPLICANT CHECKLIST

## PARKS, RECREATION, & FORESTRY – (920) 423-3869

	Yes	No	Action to be taken by applicant:
1. If the event will be in a park have you reserved the park and/or the park shelter?	<input type="checkbox"/>	<input type="checkbox"/>	If no, please contact the Parks, Recreation, & Forestry Department to rent the facilities
2. Will you have live music or a DJ?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	If yes, you will need to fill out an amplified device permit
3. Will you be setting up tents, inflatables, or other items within the Village Park?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	If yes, contact the Parks, Recreation, & Forestry Department
4. Will you have alcohol within a Village Park?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	If yes, fill out an alcohol permit

## DEPARTMENT OF PUBLIC WORKS – (920) 423-3865

	Yes	No	Action to be taken by applicant:
1. Are you requesting street closure? Name of barricade company _____	<input checked="" type="checkbox"/>	<input type="checkbox"/>	If yes, your barricade contract provider will be required to submit a Traffic Control Plan to the Department of Public Works
2. If you will be utilizing Village streets, did you include a detailed map/diagram of the event location and route with your application?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	If yes, be sure the event map/diagram is detailed, including showing all turns and the number of Traffic lanes to be used

## FOX VALLEY METRO POLICE DEPARTMENT – (920) 788-7505

	Yes	No	Action to be taken by applicant:
1. Do you have an emergency response plan?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	If no, contact FVMPD for assistance
2. Are you requesting any special parking restrictions?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	If yes, contact FVMPD for more information

## VOLUNTEER FIRE/EMS – (920) 788-7399

1. Are you requesting Fire Department to be at your Event?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	If no, contact the Fire Department for assistance
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## VILLAGE CLERK'S OFFICE – (920) 423-3851

	Yes	No	Action to be taken by applicant:
1. Will alcoholic beverages be served/sold at the event?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	If yes, contact the Clerk's Office for assistance
2. Will fireworks/pyrotechnics be used during the event?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	If yes, contact the Clerk's Office for assistance
3. Will you be selling or serving food?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	If yes, contact the Outagamie County Health Department (920) 832-5100

VILLAGE OF LITTLE CHUTE  
Kiwanis Christmas Parade Route  
&  
Traffic Detour Route



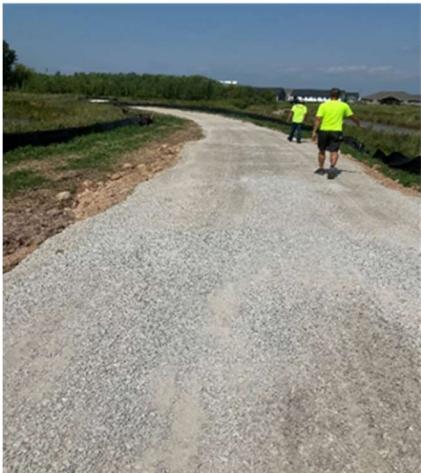
0 250 500 1,000 Feet



## VILLAGE OF LITTLE CHUTE

# 2026 PROPOSED BUDGET

Adopted:



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.

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## VILLAGE OF LITTLE CHUTE

## RESOLUTION NO. XX, SERIES OF 2025

A RESOLUTION ADOPTING THE 2026 BUDGET AND  
ESTABLISHING THE TAX LEVY.

**WHEREAS**, Chapter 16 Article II, Section 16-31 of the Village of Little Chute requires an annual budget appropriating monies to finance activities of the Village for the ensuing fiscal year; and

**WHEREAS**, the Village Board of Trustees has duly considered and discussed a Budget for 2025 as recommended by the Village Administrator; and

**WHEREAS**, the Village Board of Trustees held a public hearing on the 2026 Budget on November 5, 2025, as required; and

**WHEREAS**, the 2026 Budget requires a tax levy to partially finance the appropriations;

**NOW, THEREFORE, BE IT RESOLVED** by the Village Board of Trustees, Village of Little Chute, Wisconsin, that:

Budgeted revenue estimates and expenditure appropriations for the year 2026 for the Village's General Fund, Special Revenue Funds, Debt Service Funds, and Capital Project Funds be, and are hereby adopted as set forth below in summary and established by department or cost center in the budget document:

**BE IT FURTHER RESOLVED**, that the property tax levy required to finance the 2026 Budget be certified as follows:

<b>Fund Name</b>	<b>Tax Levy</b>
General Fund	\$ 1,101,420
Fire Equipment	100,000
Aquatics	138,858
Library/Civic Center	585,246
Fox Valley Metro Police	2,642,538
Nelson Crossing Maintenance	3,482
Debt Service	1,396,195
Fleet	35,000
Facilities & Technology	138,000
<hr/>	
Total	\$ 6,140,739

Introduced, approved, and adopted: November 5, 2025

## VILLAGE OF LITTLE CHUTE

By:

Michael Vanden Berg, Village President

Attest: \_\_\_\_\_  
Laurie Decker, Village Clerk

**VILLAGE OF LITTLE CHUTE 2026 BUDGET**  
**ASSESSED TAX RATES**

<b>Outagamie County/ Appleton School Dist.</b>	<b>Assessed 2024 Tax Rate (2025 Budget)</b>	<b>Assessed 2025 Tax Rate (2026 Budget)</b>	<b>Increase (Decrease)</b>	<b>Percent Change</b>
Village	\$ 6.7624	\$ 4.6063	\$ (2.1561)	-31.88%
Public Schools	8.2138		(8.2138)	-100.00%
Technical College	0.9636		(0.9636)	-100.00%
County	3.7241		(3.7241)	-100.00%
<b>GROSS TAX RATE</b>	<b>19.6639</b>	<b>4.6063</b>	<b>(15.0576)</b>	<b>-76.57%</b>
Less State Credits	1.3026		(1.3026)	-100.00%
<b>NET TAX RATE</b>	<b>\$ 18.3613</b>	<b>\$ 4.6063</b>	<b>\$ (13.7550)</b>	<b>-74.91%</b>

<b>Outagamie County/ Kaukauna School Dist.</b>	<b>Assessed 2024 Tax Rate (2025 Budget)</b>	<b>Assessed 2025 Tax Rate (2026 Budget)</b>	<b>Increase (Decrease)</b>	<b>Percent Change</b>
Village	\$ 6.7624	\$ 4.6063	\$ (2.1561)	-31.88%
Public Schools	9.2557		(9.2557)	-100.00%
Technical College	0.9636	-	(0.9636)	-100.00%
County	3.7241	-	(3.7241)	-100.00%
<b>GROSS TAX RATE</b>	<b>20.7058</b>	<b>4.6063</b>	<b>(16.0995)</b>	<b>-77.75%</b>
State Credits	1.3026	-	(1.3026)	-100.00%
<b>NET TAX RATE</b>	<b>\$ 19.4032</b>	<b>\$ 4.6063</b>	<b>\$ (14.7969)</b>	<b>-76.26%</b>

<b>Outagamie County/ Little Chute School Dist.</b>	<b>Assessed 2024 Tax Rate (2025 Budget)</b>	<b>Assessed 2025 Tax Rate (2026 Budget)</b>	<b>Increase (Decrease)</b>	<b>Percent Change</b>
Village	\$ 6.7624	\$ 4.6063	\$ (2.1561)	-31.88%
Public Schools	8.2367		(8.2367)	-100.00%
Technical College	0.9636	-	(0.9636)	-100.00%
County	3.7241	-	(3.7241)	-100.00%
<b>GROSS TAX RATE</b>	<b>19.6868</b>	<b>4.6063</b>	<b>(15.0805)</b>	<b>-76.60%</b>
State Credits	1.3026	-	(1.3026)	-100.00%
<b>NET TAX RATE</b>	<b>\$ 18.3842</b>	<b>\$ 4.6063</b>	<b>\$ (13.7779)</b>	<b>-74.94%</b>

**VILLAGE OF LITTLE CHUTE 2026 BUDGET**  
**EQUALIZED TAX RATES**

<b>Outagamie County/ Appleton School Dist.</b>	<b>Equalized 2024 Tax Rate (2025 Budget)</b>	<b>Equalized 2025 Tax Rate (2026 Budget)</b>	<b>Increase (Decrease)</b>	<b>Percent Change</b>
Village	\$ 5.0190	\$ 4.5602	\$ (0.4588)	-9.14%
Public Schools	6.0997		(6.0997)	-100.00%
Technical College	0.7152		(0.7152)	-100.00%
County	2.7641		(2.7641)	-100.00%
<b>GROSS TAX RATE</b>	<b>14.5980</b>	<b>4.5602</b>	<b>(10.0378)</b>	<b>-68.76%</b>
Less State Credits	0.9668		(0.9668)	-100.00%
<b>NET TAX RATE</b>	<b>\$ 13.6312</b>	<b>\$ 4.5602</b>	<b>\$ (9.0710)</b>	<b>-66.55%</b>

<b>Outagamie County/ Kaukauna School Dist.</b>	<b>Equalized 2024 Tax Rate (2025 Budget)</b>	<b>Equalized 2025 Tax Rate (2026 Budget)</b>	<b>Increase (Decrease)</b>	<b>Percent Change</b>
Village	\$ 5.0190	\$ 4.5602	\$ (0.4588)	-9.14%
Public Schools	6.8631		(6.8631)	-100.00%
Technical College	0.7152	-	(0.7152)	-100.00%
County	2.7641	-	(2.7641)	-100.00%
<b>GROSS TAX RATE</b>	<b>15.3614</b>	<b>4.5602</b>	<b>(10.8012)</b>	<b>-70.31%</b>
State Credits	0.9668	-	(0.9668)	-100.00%
<b>NET TAX RATE</b>	<b>\$ 14.3946</b>	<b>\$ 4.5602</b>	<b>\$ (9.8344)</b>	<b>-68.32%</b>

<b>Outagamie County/ Little Chute School Dist.</b>	<b>Equalized 2024 Tax Rate (2025 Budget)</b>	<b>Equalized 2025 Tax Rate (2026 Budget)</b>	<b>Increase (Decrease)</b>	<b>Percent Change</b>
Village	\$ 5.0190	\$ 4.5602	\$ (0.4588)	-9.14%
Public Schools	6.1166		(6.1166)	-100.00%
Technical College	0.7152	-	(0.7152)	-100.00%
County	2.7641	-	(2.7641)	-100.00%
<b>GROSS TAX RATE</b>	<b>14.6149</b>	<b>4.5602</b>	<b>(10.0547)</b>	<b>-68.80%</b>
State Credits	0.9668	-	(0.9668)	-100.00%
<b>NET TAX RATE</b>	<b>\$ 13.6481</b>	<b>\$ 4.5602</b>	<b>\$ (9.0879)</b>	<b>-66.59%</b>

## GENERAL FUND SUMMARY

	AMENDED						
	ACTUAL 2023	ACTUAL 2024	BUDGET 2025	BUDGET 2025	YTD 2025	ESTIMATED 2025	BUDGET 2026
<b>REVENUES</b>							
Taxes	1,156,234	985,408	975,618	975,618	990,064	991,993	1,145,420
Intergovernmental	2,551,429	2,965,840	2,999,461	2,999,461	1,150,322	3,007,838	3,022,870
Licenses and Permits	169,893	183,898	82,690	82,690	83,670	91,931	99,511
Public Charges for Services	138,587	143,143	129,925	129,925	119,857	138,048	141,825
Intergovernmental Charges for Services	33,622	32,716	31,100	31,100	16,484	27,978	31,842
Fines and Forfeitures	90,394	90,392	92,300	92,300	85,712	93,000	102,600
Investment Income	227,040	266,914	115,100	115,100	164,853	175,233	104,869
Interest on Advances	50,190	48,840	49,425	49,425	27,740	35,903	44,490
Other	122,637	164,100	116,437	180,722	170,404	220,599	112,347
<b>Total Revenues</b>	<b>4,540,026</b>	<b>4,881,251</b>	<b>4,592,056</b>	<b>4,656,341</b>	<b>2,809,106</b>	<b>4,782,523</b>	<b>4,805,774</b>
<b>EXPENDITURES</b>							
General Government	1,113,279	1,277,352	1,531,689	1,865,239	1,075,459	1,756,167	1,606,997
Public Safety	863,665	888,347	758,023	776,058	518,910	764,426	766,315
Public Works	1,140,313	1,226,556	1,373,294	1,530,273	993,955	1,507,644	1,467,942
Culture, Recreation and Education	953,098	1,044,298	1,087,511	1,105,511	756,075	1,091,842	1,128,514
Conservation and Development	93,804	102,559	122,539	142,539	96,514	139,909	217,306
Capital Outlay	128,854	138,824	-	28,250	29,022	29,022	-
<b>Total Expenditures</b>	<b>4,293,013</b>	<b>4,677,936</b>	<b>4,873,056</b>	<b>5,447,870</b>	<b>3,469,935</b>	<b>5,289,010</b>	<b>5,187,074</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>247,013</b>	<b>203,315</b>	<b>(281,000)</b>	<b>(791,529)</b>	<b>(660,829)</b>	<b>(506,487)</b>	<b>(381,300)</b>
<b>OTHER FINANCING SOURCES AND (USE)</b>							
Sale of Village Properties	180,592	50,160	5,000	5,000	4,914	5,636	5,300
Transfers In	216,000	328,911	216,000	216,000	144,000	216,000	216,000
Transfers Out	-	(1,401,000)	-	-	-	(900,000)	-
<b>Total Other Financing Sources (Use)</b>	<b>396,592</b>	<b>(1,021,929)</b>	<b>221,000</b>	<b>221,000</b>	<b>148,914</b>	<b>(678,364)</b>	<b>221,300</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>643,605</b>	<b>(818,614)</b>	<b>(60,000)</b>	<b>(570,529)</b>	<b>(511,915)</b>	<b>(1,184,851)</b>	<b>(160,000)</b>
<b>FUND BALANCE - BEGINNING</b>	<b>5,109,644</b>	<b>5,753,249</b>	<b>4,934,635</b>	<b>4,934,635</b>	<b>4,934,635</b>	<b>4,934,635</b>	<b>3,749,784</b>
<b>FUND BALANCE - ENDING</b>	<b>5,753,249</b>	<b>4,934,635</b>	<b>4,874,635</b>	<b>4,364,106</b>	<b>4,422,720</b>	<b>3,749,784</b>	<b>3,589,784</b>
<b>RESTRICTED FOR ADVANCES</b>							
ASSIGNED FUND BALANCE	1,626,182	1,645,883	1,672,000	1,672,000	1,672,000	1,683,000	1,683,000
DESIGNATED FOR WORKING CAPITAL	2,480,143	1,670,529	1,670,529	1,160,000	1,160,000	200,000	200,000
UNRESTRICTED FUND BALANCE	1,196,225	1,218,234	1,218,264	1,218,264	1,218,264	1,218,264	1,296,769
<b>GENERAL FUND BALANCE (DEFICIT)</b>	<b>450,699</b>	<b>399,989</b>	<b>313,842</b>	<b>313,842</b>	<b>372,456</b>	<b>648,521</b>	<b>410,016</b>
	<b>5,753,249</b>	<b>4,934,635</b>	<b>4,874,635</b>	<b>4,364,106</b>	<b>4,422,720</b>	<b>3,749,785</b>	<b>3,589,785</b>

# 2026 PROPOSED BUDGET

ACCOUNT NUMBER	ACCOUNT TITLE	AMENDED							INCREASE (DECREASE) 2025 BUDGET	% 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
<b>GENERAL FUND REVENUES</b>															
<b>Taxes</b>															
101-31111	GENERAL PROPERTY TAXES	1,108,883	937,761	929,896	929,896	929,896	929,896	1,101,420	171,524	18.45%	171,524	18.45%	Nestle Refund appeal outstanding; loss of expenditure restraint aid \$68K		
101-31140	MOBILE HOME PROPERTY TAX	35,031	38,101	35,000	35,000	40,139	40,000	40,000	5,000	14.29%	-	0.00%	Adjust to recent occupancy trends at the mobile home parks		
101-31200	USE-VALUE PENALTY TAX	8,035	5,326	6,222	6,222	18,197	18,197	-	(6,222)	-100.00%	(18,197)	-100.00%	2023 Setzer Property and Robs Import; 2024: Better Way, Cavaini Baseball 2025 Excelerate		
101-31250	ROOM TAX	4,285	4,220	4,500	4,500	1,832	3,900	4,000	(500)	-11.11%	100	2.56%			
<b>Total Taxes</b>		<b>1,156,234</b>	<b>985,408</b>	<b>975,618</b>	<b>975,618</b>	<b>990,064</b>	<b>991,993</b>	<b>1,145,420</b>	<b>169,802</b>	<b>17.40%</b>	<b>153,427</b>	<b>15.47%</b>			
<b>Licenses and Permits</b>															
101-32110	LICUOR & MALT BEV LICENSE	12,576	12,020	12,000	12,000	11,851	12,000	12,000	-	0.00%	-	0.00%			
101-32120	OPERATORS LICENSE	7,280	7,560	7,000	7,000	4,565	6,000	6,000	(1,000)	-14.29%	-	0.00%			
101-32140	CIGARETTE LICENSE	300	250	300	300	225	225	225	(75)	-25.00%	-	0.00%			
101-32150	MOBILE HOME LICENSE	458	458	460	460	-	460	-	460	-	-	0.00%			
101-32160	WEIGHTS/MEASURES	12,120	11,930	12,080	12,080	13,066	13,066	15,226	3,146	26.04%	2,160	16.53%	Petroleum pump permits increasing from \$30 to \$40		
101-32170	DOG LICENSES	1,835	1,791	1,825	1,825	2,442	1,500	1,500	(325)	-17.81%	-	0.00%			
101-32190	OTHER LICENSE	372	425	325	325	400	400	100	(225)	-69.23%	(300)	-75.00%			
101-32200	ALCOHOL PERMITS	75	-	-	-	-	-	-	-	#DIV/0!	-	#DIV/0!			
101-32210	BUILDING PERMITS	26,326	26,186	25,000	25,000	28,645	28,595	28,000	3,000	12.00%	(595)	-2.08%	Fee schedules updated based on staff analysis, slight increase in fee totals		
101-32220	ELECTRICAL PERMITS	5,560	4,484	5,000	5,000	3,900	5,000	5,000	-	0.00%	-	0.00%			
101-32230	HEATING PERMITS	3,755	2,700	4,000	4,000	3,050	4,000	4,000	-	0.00%	-	0.00%			
101-32240	PLUMBING PERMITS	3,415	4,820	4,000	4,000	3,440	4,000	4,000	-	0.00%	-	0.00%			
101-32260	SIDEWALK PERMITS	-	40	150	150	-	150	-	(150)	-100.00%	(150)	-100.00%			
101-32270	STREET/CURB PERMITS	15,798	18,054	10,300	10,300	9,406	13,675	20,000	9,700	94.17%	6,325	46.25%	Price increase for permits based on revenue analysis completed		
101-32290	OTHER PERMITS	390	4,265	250	250	2,680	2,860	3,000	2,750	110.00%	140	4.90%	Increase for overweight vehicle permits		
<b>Total Licenses and Permits</b>		<b>90,259</b>	<b>94,982</b>	<b>82,690</b>	<b>82,690</b>	<b>83,670</b>	<b>91,931</b>	<b>99,511</b>	<b>16,821</b>	<b>20.34%</b>	<b>7,580</b>	<b>8.25%</b>			
<b>Intergovernmental Aid</b>															
101-33110	FEDERAL GRANT	1,176	750	-	-	-	-	-	-	#DIV/0!	-	#DIV/0!			
101-33210	STATE SHARED REVENUE	1,519,934	1,922,354	1,965,579	1,965,579	294,837	1,965,579	2,031,134	65,555	3.34%	65,555	3.34%	\$401,545 supplemental aid was new for 2024, 2025 \$410,781; 2026 \$424,749		
101-33215	STATE EXEMPT COMPUTER AID	29,069	29,069	29,069	29,069	29,069	29,069	29,069	-	0.00%	-	0.00%			
101-33216	STATE EXPENDITURE RESTRAINT	79,991	68,050	68,050	68,050	68,050	68,050	-	(68,050)	-100.00%	(68,050)	-100.00%	Payments in 2025 will be same as 2024, base will be adjusted in 2026		
101-33217	PERSONAL PROPERTY AID WI ACT12	-	-	69,442	69,442	69,442	69,442	69,442	-	0.00%	-	0.00%			
101-33218	STATE AID - PERSONAL PROPERTY	39,959	39,959	39,959	39,959	39,959	39,959	39,959	-	0.00%	-	0.00%			
101-33219	STATE AID-VIDEO SERVICE PROV	19,266	19,266	19,266	19,266	19,266	19,266	19,266	-	0.00%	-	0.00%			
101-33220	STATE AID LOCAL STREETS	779,503	778,971	701,074	701,074	525,806	701,074	721,000	19,926	2.84%	19,926	2.84%			
101-33230	STATE AID CONNECTING STREETS	32,298	45,955	46,022	46,022	34,517	46,022	45,000	(1,022)	-2.22%	(1,022)	-2.22%			
101-33240	STATE FIRE INSURANCE PREMIUM	50,233	60,966	58,000	58,000	69,377	69,377	68,000	10,000	17.24%	(1,377)	-1.98%	Estimate based on actual received in 2023 and potential for hold harmless adjustments		
101-33290	OTHER STATE AID	-	500	-	-	-	-	-	-	#DIV/0!	-	#DIV/0!			
101-33312	LANDFILL FIRE PROTECTION FEES	6,460	4,990	3,000	3,000	-	-	-	(3,000)	-100.00%	(8)	-100.00%	Billed directly to Vandenbroek per new agreement		
<b>Total Intergovernmental Aid</b>		<b>2,557,889</b>	<b>2,970,831</b>	<b>2,999,461</b>	<b>2,999,461</b>	<b>1,150,322</b>	<b>3,007,838</b>	<b>3,022,870</b>	<b>23,409</b>	<b>0.78%</b>	<b>15,032</b>	<b>0.50%</b>			
<b>Public Charges for Service</b>															
101-34101	PROPERTY INQUIRY FEES	5,630	6,305	-	-	4,590	5,575	5,700	5,700	#DIV/0!	125	2.24%			
101-34102	PLAT REVIEW/CSM FEES	2,855	2,013	2,000	2,000	1,870	2,000	2,000	-	0.00%	-	0.00%			
101-34103	PUBLICATION FEES	775	750	725	725	625	725	725	-	0.00%	-	0.00%			
101-34104	MERCHANDISE SALES	-	23	-	-	-	-	-	-	#DIV/0!	-	#DIV/0!			
101-34110	PLAN REVIEW FEES	4,700	4,675	4,000	4,000	5,000	5,000	5,000	1,000	25.00%	-	0.00%			
101-34290	CROSSING GUARD REIMBURSEMENT	27,162	27,726	31,100	31,100	16,484	27,978	31,842	742	2.39%	3,864	13.81%			
101-34300	FREON STICKERS	1,860	1,760	1,600	1,600	1,660	1,800	1,800	200	12.50%	-	0.00%			
101-34303	YARD WASTE STICKERS	7,194	7,551	6,900	6,900	7,243	7,500	7,500	600	8.70%	-	0.00%			
101-34305	SNOW REMOVAL	4,100	600	1,500	1,500	400	1,200	1,200	(300)	-20.00%	-	0.00%			
101-34401	PARK SHELTER RENTAL FEES (TX)	8,243	8,980	13,000	13,000	13,110	13,500	13,500	500	3.85%	-	0.00%			
101-34402	TERRACE TREES (TX)	1,741	757	1,600	1,600	1,940	1,940	1,200	(400)	-25.00%	(740)	-38.14%			
101-34403	VILLAGE HALL PLAZA RENTAL	-	160	-	-	-	-	-	-	#DIV/0!	-	#DIV/0!			
101-34411	LEAGUE/FIELD USE FEES	12,125	12,003	13,000	13,000	8,485	13,000	13,000	-	0.00%	-	0.00%			
101-34412	REC SPONSOR FEES	13,440	12,960	11,400	11,400	10,520	10,700	11,000	(400)	-3.51%	300	2.80%			
101-34413	REC INSTRUCTION/EVENTS	56,703	63,325	56,000	56,000	53,120	56,000	59,000	3,000	5.36%	3,000	5.36%	Program fee increases		
101-34414	SENIOR BUS TRIP-KIMBERLY SPON	116	101	-	-	672	-	-	-	#DIV/0!	-	#DIV/0!			
101-34420	EVERY KID COUNTS	550	800	500	500	900	900	500	-	0.00%	(400)	-44.44%			
101-34431	FOOTBALL FEES/ADMISSIONS (TX)	9,317	10,940	9,000	9,000	7,471	10,000	11,500	2,500	27.78%	1,500	15.00%	\$1 gate fee increase and program registration increase		
101-34432	YOUTH FOOTBALL BANQUET	2,791	3,314	3,200	3,200	-	3,200	3,200	-	0.00%	-	0.00%			
101-34441	WEED CUTTING (TX)	378	851	1,000	1,000	289	500	500	(500)	-50.00%	-	0.00%			
101-34901	OTHER CHARGES FOR SERVICES	6,070	5,209	4,500	4,500	1,953	4,500	4,500	-	0.00%	-	0.00%			
101-34990	CASH OVER/(SHORT)	(1)	66	-	-	8	8	-	-	#DIV/0!	(8)	-100.00%			
<b>Total Public Charges for Service</b>		<b>165,750</b>	<b>170,869</b>	<b>161,025</b>	<b>161,025</b>	<b>136,341</b>	<b>166,026</b>	<b>173,667</b>	<b>12,642</b>	<b>7.85%</b>	<b>7,641</b>	<b>4.60%</b>			
<b>Fines and Forfeitures</b>															
101-35101	COURT FINES	73,999	74,932	79,300	79,300	75,492	80,000	90,000	10,700	13.49%	10,000	12.50%	Increase in fine amounts approved		
101-35201	PARKING VIOLATIONS	15,895	15,260	13,000	13,000	10,220	13,000	12,600	(400)	-3.08%	(400)	-3.08%			
101-35301	FALSE ALARMS	500	200	-	-	-	-	-	-	#DIV/0!	-	#DIV/0!			
<b>Total Fines and Forfeitures</b>		<b>90,394</b>	<b>90,392</b>	<b>92,300</b>	<b>92,300</b>	<b>85,712</b>	<b>93,000</b>	<b>102,600</b>	<b>10,300</b>	<b>11.16%</b>	<b>9,600</b>	<b>10.32%</b>			
<b>Interest</b>															
101-36101	INTEREST ON INVESTMENTS	201,005	229,428	90,000	90,000	130,242	150,000	84,300	(5,700)	-6.33%	(65,700)	-43.80%	Decreasing cash balance		
101-36103	INTEREST ON ADVANCE	50,190	48,840	49,425	49,425	27,740	35,903	44,490	(4,935)	-9.98%	8,587	23.92%	TID 4 Advance paid off in 2023, TID 6 paid off in 2025, TID 8 Advance increased		
101-365															

## 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 ACTUAL	ESTIMATED 2025 ACTUAL	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 3% AND \$1,000 ORANGE HIGHLIGHT AND BLUE HIGHLIGHT IF LESS THAN 3% AND \$1,000	
									(DECREASE)	INCREASE	% CHANGE	2025 BUDGET	2025 ACTUAL	2025 ACTUAL	
<b>Miscellaneous Revenue</b>															
101-38221	RENT FROM MUNICIPAL UTILITIES	31,800	31,801	30,437	30,437	20,288	30,437	31,347	910	2.99%	910	2.99%			
101-38241	EQUIPMENT RENTAL AND LABOR	-	-	-	-	162	162	-	-	#DIV/0!	(162)	-100.00%			
101-38251	PROPERTY RENTAL	6,000	6,000	6,000	6,000	2,000	2,000	-	(6,000)	100.00%	(2,000)	-100.00%	Rosella Ebben lease ended		
101-38301	DONATIONS	26,220	31,012	-	49,843	58,104	58,104	-	-	#DIV/0!	(58,104)	-100.00%			
101-38303	FIRE DONATIONS	30,684	15,229	-	14,442	15,442	15,442	-	-	#DIV/0!	(15,442)	-100.00%			
101-38401	FRANCHISE FEES	79,633	88,915	80,000	80,000	40,954	81,000	81,000	1,000	1.25%	-	0.00%			
101-38611	PROP/LIABILITY INS DIVIDENDS	7,452	9,178	-	-	14,416	14,416	-	-	#DIV/0!	(14,416)	-100.00%	Dependent on operating results for the League so no guarantee of a dividend		
101-38612	INSURANCE REIMBURSEMENT	-	-	-	-	5,278	5,278	-	-	#DIV/0!	(5,278)	-100.00%			
101-38621	DAMAGE TO VILLAGE PROPERTY	15,604	50,385	-	-	12,260	12,260	-	-	#DIV/0!	(12,260)	-100.00%	Traffic Control Light Damage (2023, 2024, 2025)		
101-38622	OTHER CLAIM REIMBURSEMENT	-	16,431	-	-	1,500	1,500	-	-	#DIV/0!	(1,500)	-100.00%	HOVMSD and Doyle Park Bathroom Damage 2024, Culvert Program from State in 2025		
<b>Total Miscellaneous Revenue</b>		<b>197,394</b>	<b>248,950</b>	<b>116,437</b>	<b>180,722</b>	<b>170,404</b>	<b>220,599</b>	<b>112,347</b>	<b>(4,090)</b>	<b>-3.51%</b>	<b>(108,252)</b>	<b>-49.07%</b>			
<b>Other Financing Sources</b>															
101-39050	SALE OF VILLAGE PROPERTY	180,592	50,160	1,500	1,500	1,836	1,836	1,500	-	0.00%	(336)	-18.30%			
101-39101	TRANSFER FROM OTHER FUNDS	-	112,911	-	-	-	-	-	-	#DIV/0!	-	#DIV/0!			
101-39110	OTHER FINANCING SOURCES	4,876	4,064	3,500	3,500	3,077	3,800	3,800	300	8.57%	-	0.00%			
101-39310	PILOT-MUNICIPAL UTILITY	216,000	216,000	216,000	216,000	144,000	216,000	216,000	-	0.00%	-	0.00%			
<b>Total Other Financing Sources</b>		<b>401,468</b>	<b>383,136</b>	<b>221,000</b>	<b>221,000</b>	<b>148,914</b>	<b>221,636</b>	<b>221,300</b>	<b>300</b>	<b>0.14%</b>	<b>(336)</b>	<b>-0.15%</b>			
<b>TOTAL GENERAL FUND REVENUE</b>		<b>4,936,622</b>	<b>5,260,328</b>	<b>4,813,056</b>	<b>4,877,341</b>	<b>2,958,020</b>	<b>5,004,159</b>	<b>5,027,074</b>	<b>214,018</b>	<b>4.45%</b>	<b>22,915</b>	<b>0.46%</b>			

<b>CATEGORY</b>	<b>General Government</b>
<b>DEPARTMENT</b>	<b>Village Board</b>
<b>ACCOUNT ORGANIZATION</b>	<b>101-51110</b>

### **MISSION:**

The mission of the Village Board is to preserve a high quality of life for our residents, businesses, property owners and organizations in a prudent and efficient manner. The Village Board shall function as stewards of the community to address the needs of our stakeholders by implementing and upholding the Village Code of Ordinances.

### **PERFORMANCE MEASUREMENTS**

	<b>Actual 2023</b>	<b>Actual 2024</b>	<b>Projected 2025</b>	<b>Target 2026</b>
Village Board Meeting Hours	48	36.75	35	32
Ordinances Adopted	8	9	12	16
Resolutions Passed	22	18	20	20
Committee Meetings Held	81	62	66	60

### **2026 GOALS**

1. Strive to attend at least 95% of the Village Board and assigned committee meetings, as well as other necessary or applicable meetings involving the Village of Little Chute.
2. Maintain a professional atmosphere during Village Board meetings; address issues honestly and fairly and respect the positions and opinions of others.
3. Continue a strong relationship with surrounding municipalities and taxing jurisdictions.
4. Maintain a positive and respectful relationship with Department Heads, the public, and staff members to promote the best interests of the Village.
5. Continue to exercise policy direction with decisions that are clear and in the best interest of the Village as a whole.
6. Work diligently toward policy decisions using staff whenever it is needed and be willing to accept and respect the will of the majority.
7. Continue to support and offer guidance on efforts related to updating planning documents like the Comprehensive Plan, Strategic Plan and formulate a new 2026-2030 Downtown Master Plan (completed collaboratively in-house).

8. Utilization of resources such as the Wisconsin League of Municipalities for training and education purposes whenever possible.

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

None

### **PERSONNEL CHANGES/JUSTIFICATION**

None

### **2025 ACHIEVEMENTS**

1. Continued efforts on several initiatives aimed at completing the 2018-2022 Downtown Master Plan to assist in the development and redevelopment of the Downtown/Central Business District including the design of the Pine Street pedestrian mall, use of the Façade improvement loan program and addition of holiday lighting for the winter season.
2. Supported the Fire Department in the process of developing a new standalone fire station. Acquired additional property for the project, reviewed and selected both the design/engineering firm as well as the construction management representatives for the Village.
3. Reviewed and considered various development proposals across various sectors of the community that will enable the Village to continue to grow in a responsible manner.
4. Continued Capital Improvement Plan progress through various infrastructure projects across the Village.
5. Listened to various stakeholders of the Village to provide support and a voice for the community.

### **CAPITAL OUTLAY**

None

## 2026 PROPOSED BUDGET

ACCOUNT NUMBER	ACCOUNT TITLE							INCREASE (DECREASE)	2025 BUDGET	% CHANGE 2025 BUDGET	ESTIMATED 2025 ACTUAL	ESTIMATED 2025	INCREASE (DECREASE)	2025 BUDGET	% CHANGE 2025 BUDGET	ESTIMATED 2025 ACTUAL	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										
<b>GENERAL FUND EXPENSES</b>																		
101-51110-100	ELECTED WAGES	38,500	38,500	38,500	38,500	25,667	38,500	38,500	-	0.00%	-	0.00%						
101-51110-103	SOCIAL SECURITY	3,518	3,498	3,495	3,495	2,124	3,428	3,495	-	0.00%	67	1.95%						
101-51110-112	PER DIEM	675	750	750	750	-	750	750	-	0.00%	-	0.00%						
101-51110-113	BOARD OF REVIEW	450	450	500	500	200	500	500	-	0.00%	-	0.00%						
101-51110-114	BOARD OF APPEALS	70	-	200	200	-	200	200	-	0.00%	-	0.00%						
101-51110-115	PLAN COMMISSION	1,750	2,450	1,800	1,800	450	1,800	1,800	-	0.00%	-	0.00%						
101-51110-116	FIRE COMMISSION	1,150	900	700	700	400	700	700	-	0.00%	-	0.00%						
101-51110-117	PARK COMMITTEE	2,700	2,150	2,000	2,000	800	2,000	2,000	-	0.00%	-	0.00%						
101-51110-118	CDA	-	-	200	200	-	-	200	-	0.00%	200	#DIV/0!						
101-51110-119	SEXUAL OFFENDER BOARD	-	-	500	500	-	-	500	-	0.00%	500	#DIV/0!						
101-51110-120	DESIGN REVIEW BOARD	700	150	500	500	250	350	500	-	0.00%	150	42.86%						
101-51110-201	TRAINING & CONFERENCES	1,239	2,572	3,000	8,000	-	8,000	3,000	-	0.00%	(5,000)	-62.50%						
101-51110-206	OFFICE SUPPLIES	-	31	300	300	179	300	300	-	0.00%	-	0.00%						
101-51110-208	BOOKS, SUBSCRIPTIONS	4,193	4,742	5,487	5,487	5,487	5,487	5,951	464	8.46%	464	8.46%						
101-51110-211	FOOD & PROVISION	-	-	200	200	-	200	200	-	0.00%	-	0.00%						
101-51110-219	AWARDS & RECOGNITION	-	106	325	325	-	325	325	-	0.00%	-	0.00%						
101-51110-221	SMALL EQUIPMENT	-	-	50	50	-	50	50	-	0.00%	-	0.00%						
101-51110-262	LEGAL SERVICES	41,647	61,478	60,000	60,000	23,936	60,000	60,000	-	0.00%	-	0.00%						
<b>Total Village Board</b>		<b>96,593</b>	<b>117,778</b>	<b>118,507</b>	<b>123,507</b>	<b>59,493</b>	<b>122,590</b>	<b>118,971</b>	<b>464</b>	<b>0.39%</b>	<b>(3,619)</b>	<b>-2.95%</b>						

<b>CATEGORY</b>	<b>General Government</b>
<b>DEPARTMENT</b>	<b>Administration</b>
<b>ACCOUNT ORGANIZATION</b>	<b>101-51400</b>

### **MISSION:**

It is the responsibility of the Village Administrator to provide overall direction for the Village government and daily operations in accordance with the policies and budget established by the Village Board. Village operations are reviewed and monitored to maximize efficiency of operations. In addition, recommendations are made to the Village Board and departments for changes in programs, operations, and policies. The Village Administrator also oversees the preparation and monitors the annual operating budget for the Village.

### **PERFORMANCE MEASUREMENTS**

Strategic Initiative	Measures	Actual 2023	Actual 2024	Projected 2025	Target 2026
Fiscal Measures	Assessed Tax Rate	\$6.36	\$6.52	\$6.76	\$4.61
	Equalized Tax Rate	\$5.77	\$5.16	\$5.02	\$4.56
	G.O. Debt (per previous audit)	\$28.432M	\$25.264M	\$33.684	\$29.824
Economic Measures	Equalized Value	\$1.462B	\$1.592B	\$1.765B	\$1.836B
	Percent Change	20.1%	8.8%	10.9%	4.4%
Civic Engagement	Website Visits	592,416	*	350,000	325,000
	Facebook Reach	529,144	197,696	510,000	250,000

\* Accessibility to the information is not available at this time through our website vendor. decrease in visits are due to the Great Wisconsin Cheese Festival creating their own website for information.

### **2026 GOALS**

1. Enhance an effective, successful, and professional working relationship with the Village Board, staff, community, and municipal partners. Onboarding and continued education for our newly elected leaders.
2. Provide guidance, insight, study, and review of municipal operations and policies with the staff and the Village Board to ensure that Village operations remain efficient and a reasonable value for the citizens of Little Chute, especially when compared with the neighboring municipal taxing jurisdictions.
3. Evaluate and develop changes and recommendations regarding Village policies and programs that affect how the Village conducts business and operations that will encourage both public input and acceptance of decisions affecting the citizens, taxpayers, and future residents of the Village.
4. Promote and market the Village as a positive and good place to invest in business, industrial, and residential economic development that will keep the Village growing and expanding within the parameters of the Village's adopted Comprehensive Plan.

5. Complete an updated Comprehensive Plan that lays the foundation for future growth in the Village and provides our team with direction for planning development and future critical infrastructure needs.
6. Complete an updated 5-year Strategic Planning process with various stakeholders that sets our team up for success both internally and externally.

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

1. Hiring a consultant to develop an updated Comprehensive Plan. It was unsuccessful in 2025 due to a focus on other department transitions and focus in critical areas such as Fox Valley Metro Police Department.
2. Complete a community survey to gather input as part of the Strategic Plan Update. Understanding our organization's priorities is critical to ensure the right team members are available to undertake this initiative.

### **PERSONNEL CHANGES/JUSTIFICATION**

None

### **2025 ACHIEVEMENTS**

1. Assisted the Fire Department in the design and engineering of a new, stand-alone facility. Collaborating with various stakeholders to develop a new facility and preparing documents for bid and construction in winter of 2025/spring of 2026.
2. Assisted Public Works and the Village Board with the recruitment, hiring and onboarding of the new Public Works Director. Assisted the Police Commission in the appointment of an Interim Police Chief. Analyzing our existing organizational structure and recommending efficiency improvements to better adapt to the needs of our community.
3. With extensive staff support, appropriately guided several advantageous development projects in the community.
4. Assisted the Little Chute Business Association to transform into a standalone entity that is growing to support growth and energy into our downtown area. Creation of bylaws, supporting their new structure and introducing the members to new businesses.
5. Completed a new Employee Engagement Survey and prepared for a Trustee training session which should both be completed on a consistent basis. Working towards building a plan to address employee needs and build a stronger workplace culture.

### **CAPITAL OUTLAY**

None

## 2026 PROPOSED BUDGET

ACCOUNT NUMBER	ACCOUNT TITLE							INCREASE (DECREASE)		INCREASE (DECREASE)		% CHANGE		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	ESTIMATED 2025 ACTUAL	ESTIMATED 2025 ACTUAL	2025 ACTUAL	
<b>Administration</b>														
101-51400-101	FULL-TIME WAGES	65,657	72,139	76,066	76,066	52,076	75,480	80,122	4,056	5.33%	4,642	6.15%	COLA and step increase impact	
101-51400-103	SOCIAL SECURITY	4,957	5,457	5,819	5,819	4,126	5,774	6,130	311	5.34%	356	6.17%		
101-51400-104	RETIREMENT	4,467	4,979	5,287	5,287	3,619	5,246	5,769	482	9.12%	523	9.97%		
101-51400-105	HEALTH INSURANCE	5,346	5,537	2,880	2,880	1,920	2,880	2,880	-	0.00%	-	0.00%		
101-51400-107	LIFE INSURANCE	23	23	22	22	15	22	22	-	0.00%	-	0.00%		
101-51400-108	DENTAL INSURANCE	265	308	531	531	373	531	557	26	4.90%	26	4.90%		
101-51400-109	DISABILITY INSURANCE	145	158	151	151	106	151	159	8	5.30%	8	5.30%		
101-51400-201	TRAINING & CONFERENCE	702	1,362	2,500	2,500	813	1,600	2,500	-	0.00%	900	56.25%		
101-51400-203	TELEPHONE	324	358	310	310	231	310	310	-	0.00%	-	0.00%		
101-51400-204	CONTRACTUAL SERVICES	1,220	1,480	10,000	26,280	-	26,280	10,000	-	0.00%	(16,280)	-61.95%		
101-51400-206	OFFICE SUPPLIES	-	-	100	100	-	100	100	-	0.00%	-	0.00%		
101-51400-207	PRINTING & REPRODUCTION	245	-	400	400	297	350	400	-	0.00%	50	14.29%		
101-51400-208	BOOKS, SUBSCRIPTIONS	952	1,019	3,000	3,000	923	1,000	2,500	(500)	-16.67%	1,500	150.00%		
101-51400-211	FOOD & PROVISIONS	-	238	250	250	-	250	250	-	0.00%	-	0.00%		
101-51400-221	SMALL EQUIPMENT	74	-	350	350	350	350	350	-	0.00%	-	0.00%		
101-51400-227	PUBLIC INFORMATION	-	-	150	150	-	150	150	-	0.00%	-	0.00%		
101-51400-236	RECRUITING	-	-	200	200	-	-	200	-	0.00%	200	#DIV/0!		
<b>Total Administration</b>		<b>84,377</b>	<b>93,058</b>	<b>108,016</b>	<b>124,296</b>	<b>64,850</b>	<b>120,474</b>	<b>112,399</b>	<b>4,383</b>	<b>4.06%</b>	<b>(8,075)</b>	<b>-6.70%</b>		

<b>CATEGORY</b>	<b>General Government</b>
<b>DEPARTMENT</b>	<b>Administrative Services</b>
<b>ACCOUNT ORGANIZATION</b>	<b>101-51420</b>

**MISSION:**

In the spirit of excellence, integrity, and dedication, the Administrative Services Department is committed to providing timely, accurate, clear, and complete information to other Village departments, citizens, ratepayers, and the community at large. The department will maintain care and custody of the corporate seal and all records of the Village keeping a full record of its proceedings.

**PERFORMANCE MEASUREMENTS**

	<b>Actual 2023</b>	<b>Actual 2024</b>	<b>Projected 2025</b>	<b>Target 2026</b>
<b># Months financials closed within 15 days with reconciliations signed off by supervisor</b>	<b>12</b>	<b>10</b>	<b>10</b>	<b>12</b>
<b># Of auditor's compliance issues</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Investment Performance vs 1-3 Year US Treasury Index</b>	<b>5.02% vs 4.72%</b>	<b>5.22% vs 4.85%</b>	<b>5.00% vs 4.85%</b>	<b>5.00% vs 4.85%</b>
<b>% Of customers paying online</b>	<b>55%</b>	<b>58%</b>	<b>58%</b>	<b>60%</b>
<b>Continuous improvement initiatives</b>	<b>24</b>	<b>25</b>	<b>24</b>	<b>24</b>
<b>General obligation bond rating</b>	<b>Aa3</b>	<b>Aa3</b>	<b>Aa3</b>	<b>Aa3</b>
<b>Elections held</b>	<b>2</b>	<b>4</b>	<b>2</b>	<b>4</b>
<b>Registered voters</b>	<b>6,826</b>	<b>6,895</b>	<b>7,622</b>	<b>7,800</b>
<b>Absentees mailed and early voting in office</b>	<b>2,043</b>	<b>4,163</b>	<b>3,800</b>	<b>5,500</b>
<b>Staff interdepartmental assistance for peak workloads (Election, Tax Collection, Yard Waste renewals)</b>	<b>New</b>	<b>New</b>	<b>New</b>	<b>3</b>

**2026 GOALS**

1. Successfully issue the Annual Comprehensive Financial Report and abbreviated Popular Report to convey financial results no later than June 2026.
2. Complete the 2025 required filings by applicable deadlines: Public Service Commission Report, State Report/Other Required Filings, Annual Comprehensive Financial Report, W-2/Affordable Health Care Compliance/1099's, Annual Wisconsin Retirement System Reporting, Annual Tax Incremental District filings and Continuing Disclosure requirements to holders of our debt.
3. Lead the creation of the 2027-2031 Capital Improvement Plan for presentation and approval by the Village Board.
4. Formation of the Village's 2027 annual budget with collaboration from all departments and approval by the Village Board. The budget funds high-quality, efficient, and affordable services while preparing the Village for long-term

financial success through strategic investments in our community.

5. Provide information to Outagamie County in preparation of 2025 tax roll, special assessments and special charges in late November to allow collection shortly thereafter that runs through January.
6. Execute four or more elections. Continue to develop procedures to assist with conducting elections in an efficient manner as well as keeping up to date with changes in Election Laws. Educate citizens and poll workers on changes to election laws. Meet educational requirements of the Wisconsin Elections Commission (WEC), Wisconsin Municipal Clerks Association (WMCA) and International Institute of Municipal Clerks (IIMC) associations.
7. Update the Village Municipal Code, Village website and social media sites on continuous basis for changes.
8. Conduct market research of seasonal wages on comparable positions within the Village. Propose a revised scale for work performed in 2027 as a means for recruiting and retaining talent, improving our residents' experience at the VLC pool, parks, Library and FVMPD.
9. Prioritize and begin to address areas for improvement identified by the Employee Engagement Survey conducted in 2025. The department will foster cross-department collaboration empowering employees to enhance skills for growth potential.
10. The Village Clerks administers oaths and affirmations; timely provides agendas and minutes for Regular Board, Special Board meetings, Plan Commission, Design Review Board, Utility Commission, Library Board, Board of Review and Joint Review Board; and publishes all legal documents as required by state law or Village ordinance.

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

The department combines the existing Finance and Clerk's office with a reduction of .25 FTE but allows existing staff to enhance skills and responsibilities.

### **PERSONNEL CHANGES/JUSTIFICATION**

Cross training will allow an existing staff member to be designated as the Deputy Clerk as a growth opportunity.

### **2025 ACHIEVEMENTS**

1. A clean audit opinion was attained for the 2024 Annual Comprehensive Report and the Popular Report issued to provide abbreviated easy to read summary sharing with employees and public the financial status of the Village. Both reports were awarded the Government Finance Officers Association Certificate of Excellence.

2. 2024 Required filings completed by applicable deadlines: Public Service Commission Report, State Report/Other Required Filings, Annual Comprehensive Financial Report, W-2/Affordable Health Care Compliance/1090's, Annual Wisconsin Retirement System Reporting, Annual Tax Incremental District filings and Continuing Disclosure requirements to holders of our debt.
3. Village Board approval of the Village's 2025 Budget and 2026-2030 Capital Improvement Plan with collaboration from all departments.
4. Provided information to Outagamie County in preparation of 2024 tax bills published in late November. Collection of real estate tax payments in the Finance Department began shortly thereafter and ran through January. We collected over \$14 million for the Village and other taxing entities.
5. Successfully administered two elections and completed all educational requirements of the Wisconsin Elections Commission (WEC), Wisconsin Municipal Clerks Association (WMCA) and International Institute of Municipal Clerks (IIMC) associations. Processed four-year maintenance and Electronic Registration Information Center (ERIC) voter registration cards.
6. Published Public Works Spring and Fall, Parks and the Annual Village Newsletter. Newsletters were mailed to all residents and available on website/social media for digital viewing.
7. Managed and updated Village website and social media accounts. Worked with other departments to create a social media schedule and implemented best practices.
8. Calculated 2026 health insurance rates upon release of data by the State. Completed due diligence on dental, vision, life and long-term disability rates and benefits. All were approved by the Village Board on July 9<sup>th</sup>.
9. Processed approximately 40 new hires and 25 exiting employees (full-time and part-time). A few planned retirements and the Village of Kimberly's notice of termination in partnership of FVMPD were contributing factors to the turnover.
10. As part of our ongoing efforts to improve efficiency and reduce our environmental impact, we transitioned to electronic invoicing and W-9 storage.
11. The Village's seasonal wage scale was reviewed and market research conducted. Village Board approved a new scale effective January 1, 2026.
12. Partnered with KerberRose to conduct an Employee Engagement Survey.
13. Our Accounting Clerk has enrolled in an excel class at Fox Valley Technical College to improve her data management and analysis skills, enhancing her job functions and productivity.

## **CAPITAL OUTLAY**

None

2026 PROPOSED BUDGET

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2023	ACTUAL 2024	BUDGET 2025	BUDGET 2025	YTD 2025	ESTIMATED 2025	BUDGET 2026	INCREASE (DECREASE) 2025		2025 BUDGET	% CHANGE BRIEF EXPLANATIONS OF ANY VARIANCE OVER 3% AND \$1,000 ORANGE HIGHLIGHT AND YELLOW HIGHLIGHT IF LESS THAN 3% AND \$1,000
									AMENDED	2025 BUDGET		
<b>Administrative Services</b>												
101-51420-101	FULL-TIME WAGES	264,820	323,252	335,816	335,816	201,282	290,539	355,217	19,401	5.78%	COLA and step increases	
101-51420-102	PART-TIME WAGES	26,320	3,469	-	-	27	50	-	-	#DIV/0!		
101-51420-103	SOCIAL SECURITY	21,421	24,480	26,173	26,173	14,965	22,004	27,236	1,063	4.06%	COLA and step increases	
101-51420-104	RETIREMENT	19,089	22,187	23,361	23,361	13,809	19,986	25,634	2,273	9.73%	.25% increase in WRS rates, Step and COLA increases	
101-51420-105	HEALTH INSURANCE	66,989	74,290	77,257	77,257	47,533	53,799	93,699	16,442	21.28%	Employee changed from incentive to family plan	
101-51420-107	LIFE INSURANCE	164	171	163	163	92	127	148	(15)	-9.20%		
101-51420-108	DENTAL INSURANCE	6,041	5,439	5,353	5,353	3,213	4,140	5,563	210	3.92%		
101-51420-109	DISABILITY INSURANCE	617	693	669	669	399	550	706	37	5.53%		
101-51420-110	OVERTIME	136	768	300	300	83	376	800	500	166.67%		
101-51440-111	ELECTION WORKERS	4,711	13,604	6,000	6,000	4,993	5,500	17,000	11,000	183.33%	Four elections in 2026 versus two in 2025	
101-51420-201	TRAINING & CONFERENCES	3,676	4,820	9,000	14,500	3,859	14,000	10,000	1,000	11.11%		
101-51420-204	CONTRACTUAL SERVICES	32,400	33,917	44,146	84,146	56,185	84,190	45,550	1,404	3.18%	Annual CivicPlus & Municode (5%), maintenance election equip	
101-51420-206	OFFICE SUPPLIES	4,854	3,086	4,000	4,000	2,907	4,750	6,500	2,500	62.50%	Dymo labels and absentee envelopes adequate supply	
101-51420-207	PRINTING & REPRODUCTION	695	661	1,250	1,250	963	1,246	1,250	-	0.00%		
101-51420-208	BOOKS, SUBSCRIPTIONS	1,870	1,307	1,700	1,700	861	1,450	1,700	-	0.00%		
101-51440-211	FOOD & PROVISION	-	181	800	800	-	800	1,000	200	25.00%		
101-51420-221	SMALL EQUIPMENT	1,303	24,361	2,000	2,000	55	1,955	2,000	-	0.00%		
101-51420-227	PUBLIC INFORMATION	3,642	3,351	2,750	2,750	2,371	2,710	3,865	1,115	40.55%	GFOA Popular Report & Certificate of Achievement Review Program Pricing Structure Update	
101-51440-228	EMPLOYEE BONDS	-	-	20	20	-	20	40	20	100.00%		
101-51420-229	BANK SERVICE CHARGES	6,676	5,472	8,000	8,000	4,426	7,900	8,000	-	0.00%		
101-51420-240	COMPUTER MAINTENANCE	-	-	600	600	-	575	600	-	0.00%		
101-51440-262	LEGAL	-	120	50	50	-	-	-	(50)	-100.00%		
<b>Total Administrative Services</b>		<b>465,425</b>	<b>545,627</b>	<b>549,408</b>	<b>594,908</b>	<b>358,022</b>	<b>516,667</b>	<b>606,508</b>	<b>57,100</b>	<b>10.39%</b>	Election impact and employee change from incentive to family health plan	

<b>CATEGORY</b>	<b>General Government</b>
<b>DEPARTMENT</b>	<b>Community Development/Assessing</b>
<b>ACCOUNT ORGANIZATION</b>	<b>101-51530</b>

**MISSION:**

Assist the Village Board with Village planning and development, complete all statutory responsibilities of Assessor and assist in negotiation of sales and purchases of real estate. Fairly and equitably administer zoning and subdivision regulations, enforce Village Building Inspection regulations, and aid all departments in property matters.

**PERFORMANCE MEASUREMENTS**

	<u>Actual 2023</u>	<u>Actual 2024</u>	<u>Projected 2025</u>	<u>Target 2026</u>
Rezoning	1	2	2	2
Total Equalized Value (RE & PP)	\$1,462,895,500	\$1,592,020,500	\$1,765,878,400	\$1,836,513,500
Zoning Code Amendments	7	1	2	2
Certified Survey Map (CSM)/Land Split	5	6	8	6
Residential Plats (In Limits)	1	1	1	1
Annexations	0	1	2	1
Site Plan Review	12	10	10	10

**2026 GOALS**

1. Complete 2025 assessments including five active Tax Incremental Districts plus completion of Board of Review.
2. Review and enforce zoning, subdivision, and building codes.
3. Suggest and review future development plans.
4. Disseminate information on assessments, zoning, subdivisions, addresses, building codes, ward boundaries, census data, Village development, and industrial site sales.
5. Assist Board of Appeals, Plan Commission, Board of Review and Village Board
6. Assist the Administrator and Finance Director in Tax Incremental Finance management.
7. Assist in attracting and retaining business development.

8. Assist property owners and developers with information regarding annexation, zoning, and available resources in areas within and adjacent to the village.
9. Assist property owners with compliance with the Design Review Manual.
10. Continue to refine and evaluate the Code Compliance procedures and workflow.
11. Complete the Comprehensive Plan Update.
12. Evaluate Zoning Code and Municipal Code sections for necessary updates and establish priorities for completion.

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

None

### **PERSONNEL CHANGES/JUSTIFICATION**

None

### **2025 ACHIEVEMENTS**

1. Supervised the Building Inspector in the enforcement of State and local building codes.
2. Assisted and attended meetings of the Plan Commission.
3. Disseminated information and enforced regulations on assessments, zoning codes, subdivisions, address assignments, building codes, and business development.
4. Assisted owners and designers with the Design Review Manual regulations.
5. Assisted the Administrator and other departments as needed.
6. Assisted developers with information regarding zoning and available resources in areas within and adjacent to the Village.
7. Revised Planning application forms to be more user friendly and reflect current practices.
8. Updated the Planning related application fees to reflect and capture staff time to process and review these applications.
9. Associated Appraisal completed revaluation to ensure fair property tax distribution.
10. Collaborated with the Building Inspector to re-write Chapter 8 Building Code.
11. Researched, presented and drafted a new ordinance to allow residential chickens.
12. Ensured the Village's zoning map reflects all accurate zoning classifications.

13. Community Development Director has been appointed to the Fox Cities Housing Alliance Steering Committee. This group includes stakeholders from the Fox Cities charged with working towards innovative housing solutions.
14. Attended regional meetings, workshops, and conferences to stay informed on regional activity, current practices and support ongoing professional development.

**CAPITAL OUTLAY**

None

## 2026 PROPOSED BUDGET

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2023	ACTUAL 2024	BUDGET 2025	AMENDED BUDGET 2025	YTD 2025	ESTIMATED 2025	BUDGET 2026	INCREASE (DECREASE)		% CHANGE 2025 BUDGET	ESTIMATED 2025 ACTUAL	ESTIMATED 2025 ACTUAL	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 3% AND \$1,000 ORANGE HIGHLIGHT AND BLUE HIGHLIGHT IF LESS THAN 3% AND \$1,000
									2025 BUDGET	2025 ACTUAL				
<b>Community Development - Assessing</b>														
101-51530-101	FULL-TIME WAGES	29,849	30,647	25,480	25,480	17,343	25,480	26,853	1,373	5.39%	1,373	5.39%	Step and COLA impact	
101-51530-103	SOCIAL SECURITY	2,428	2,271	1,949	1,949	1,258	1,949	2,054	105	5.39%	105	5.39%		
101-51530-104	RETIREMENT	2,064	1,980	1,771	1,771	1,205	1,771	1,933	162	9.15%	162	9.15%		
101-51530-105	HEALTH INSURANCE	1,680	6,025	6,605	6,605	4,746	6,605	6,615	10	0.15%	10	0.15%		
101-51530-107	LIFE INSURANCE	14	10	9	9	6	9	9	-	0.00%	-	0.00%		
101-51530-108	DENTAL INSURANCE	596	402	306	306	220	306	321	15	4.90%	15	4.90%		
101-51530-109	DISABILITY INSURANCE	68	57	51	51	37	51	53	2	3.92%	2	3.92%		
101-51530-201	TRAINING & CONFERENCES	474	928	2,000	2,000	350	2,000	2,000	-	0.00%	-	0.00%		
101-51530-203	TELEPHONE	334	326	520	520	223	500	520	-	0.00%	20	4.00%		
101-51530-204	CONTRACTUAL SERVICES	33,664	49,488	35,000	96,730	74,600	96,730	35,000	-	0.00%	(61,730)	-63.82%		
101-51530-206	OFFICE SUPPLIES	-	352	150	150	52	100	150	-	0.00%	50	50.00%		
101-51530-207	PRINTING & REPRODUCTION	-	-	50	50	-	-	50	-	0.00%	50	#DIV/0!		
101-51530-208	BOOKS, SUBSCRIPTIONS	1,077	1,128	3,800	3,800	978	3,500	3,800	-	0.00%	300	8.57%		
101-51530-221	SMALL EQUIPMENT	-	13	1,000	1,000	-	500	1,000	-	0.00%	500	100.00%		
101-51530-225	DOA ANNEXATION FEES	-	-	3,000	3,000	-	2,000	3,000	-	0.00%	1,000	50.00%		
101-51530-227	PUBLIC INFORMATION	-	-	-	-	-	-	-	#DIV/0!	-	#DIV/0!			
<b>Total Community Development - Assessing</b>		<b>72,248</b>	<b>93,627</b>	<b>81,691</b>	<b>143,421</b>	<b>101,018</b>	<b>141,501</b>	<b>83,358</b>	<b>1,667</b>	<b>2.04%</b>	<b>(58,143)</b>	<b>-41.09%</b>		

<b>CATEGORY</b>	<b>General Government</b>
<b>DEPARTMENT</b>	<b>Inspection</b>
<b>ACCOUNT ORGANIZATION</b>	<b>101-52050</b>

### **MISSION:**

The Inspection Department protects health, safety, and the welfare of the public by assuring compliance by builders and property owners with the Village Ordinances and State Codes which establish minimum standards for the design, construction, structural strength, quality of materials, sanitary facilities, lighting, heating, and ventilating, energy conservation, fire safety, and maintenance of buildings and property. Enforce local codes in the areas of health, safety, and public nuisances as they relate to use and maintenance of property.

### **PERFORMANCE MEASUREMENTS**

	<b>Actual 2023</b>	<b>Actual 2024</b>	<b>Projected 2025</b>	<b>Target 2026</b>
<b>Building Permits Issued</b>	<b>409</b>	<b>361</b>	<b>360</b>	<b>360</b>
<b>New Single-Family Homes</b>	<b>3</b>	<b>2</b>	<b>1</b>	<b>10</b>
<b>New Two-Family Homes</b>	<b>2</b>	<b>7</b>	<b>12</b>	<b>5</b>
<b>New Mobile Homes (on existing pads)</b>	<b>0</b>	<b>1</b>	<b>1</b>	<b>0</b>

### **2026 GOALS**

1. Continue to explore ways to convey information and to communicate with the public concerning their building needs.
2. Ongoing evaluation of the online permit system to boost efficiency and deliver high-quality customer service.
3. Continue refining the Code Compliance process to establish uniform complaint procedures and effective interdepartmental communication.
4. Continue to enforce ordinances to maintain a clean, safe, and orderly appearance of the Village.
5. Continue to coordinate with Appleton in enforcement of Weights and Measures inspections.
6. Update the Municipal Code to clarify standards for driveway installations and expansions.

## **SIGNIFICANT PROGRAM/COST CHANGES**

Staff completed an in-depth analysis of building permit fees by comparing adjacent/like communities and the staff time it takes to process and review each application type. This ensures that application fees cover the Village costs to process and review those applications.

After our analysis, one additional fee and one new permit type are being proposed:

- **New fee Re-inspection Fee:** this is a fee that will be charged if the Building Inspector needs to re-visit a project for a third inspection. Generally, one or two inspections are expected to be included in our permit fee calculations. When a project requires a third inspection, it adds significant additional workload to a project with the site visit and preparation of the inspection report.
- **New Permit Footings and Foundation/Early start Permit (Commercial Only):** this allows a separate permit to be issued when commercial development receive a footings and foundation permit from the State Department of Safety and Professional Services (DSPS). Currently, we issue a Commercial Construction Permit for the entire building and are not able to easily track the projects that have received only a footing and foundation permit from the State DSPS. The new permit will allow the Village to cover the time spent to coordinate the projects that start with footings and foundation only and provide better permit management.

## **PERSONNEL CHANGES/JUSTIFICATION**

None

## **2025 ACHIEVEMENTS**

1. Maintained successful compliance with Local and State building inspections.
2. Continued to improve public relations and information packets.
3. Continued enforcement of ordinances to maintain a clean, safe, and orderly appearance of the Village.
4. Help other departments as requested.
5. Reviewed fee schedule to ensure fees are fair, covering increasing expenses plus be in line with surrounding communities.

6. Reviewed and updated Section 8 of the Village Ordinance
7. Worked to set standard operating procedures in order to provide consistent customer service.
8. Updated all building permit application forms and informational handouts.
9. Continuous discussions surrounding Municipal Code standards and areas for improvement and clarification.

**CAPITAL OUTLAY**

None

## 2026 PROPOSED BUDGET

ACCOUNT NUMBER	ACCOUNT TITLE	AMENDED						INCREASE (DECREASE)	% CHANGE 2025 BUDGET	ESTIMATED 2025 ACTUAL	ESTIMATED 2025 ACTUAL	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>Inspections</b>													
101-52050-101	FULL-TIME WAGES	67,287	71,513	80,811	80,811	55,115	80,811	84,918	4,107	5.08%	4,107	5.08%	Step and COLA impact
101-52050-103	SOCIAL SECURITY	4,907	5,185	6,182	6,182	3,994	6,182	6,497	315	5.10%	315	5.10%	
101-52050-104	RETIREMENT	4,583	4,917	5,598	5,598	3,830	5,598	6,095	497	8.88%	497	8.88%	
101-52050-105	HEALTH INSURANCE	20,628	23,443	27,207	27,207	19,100	27,207	27,250	43	0.16%	43	0.16%	
101-52050-107	LIFE INSURANCE	38	38	37	37	26	37	37	-	0.00%	-	0.00%	
101-52050-108	DENTAL INSURANCE	1,668	1,640	1,705	1,705	1,198	1,705	1,790	85	4.99%	85	4.99%	
101-52050-109	DISABILITY INSURANCE	149	155	161	161	113	161	169	8	4.97%	8	4.97%	
101-52050-201	TRAINING & CONFERENCES	469	954	2,600	2,600	651	1,500	2,600	-	0.00%	1,100	73.33%	
101-52050-203	TELEPHONE	353	362	520	520	231	500	520	-	0.00%	20	4.00%	
101-52050-204	CONTRACTUAL SERVICES	27,332	24,891	35,000	35,000	22,826	30,000	35,000	-	0.00%	5,000	16.67%	
101-52050-206	OFFICE SUPPLIES	336	92	150	150	-	100	150	-	0.00%	50	50.00%	
101-52050-207	PRINTING & REPRODUCTION	-	-	300	300	166	275	300	-	0.00%	25	9.09%	
101-52050-208	BOOKS, SUBSCRIPTIONS, MEMBERSHIP	309	278	1,250	1,250	331	1,250	1,250	-	0.00%	-	0.00%	
101-52050-212	CLOTHING ALLOWANCE	260	260	261	261	260	260	261	-	0.00%	1	0.38%	
101-52050-218	OPERATIONAL SUPPLIES	172	1,767	1,800	1,800	488	1,700	1,800	-	0.00%	100	5.88%	
101-52050-221	SMALL EQUIPMENT	-	-	1,000	1,000	-	800	1,000	-	0.00%	200	25.00%	
101-52050-247	VEHICLE	146	21	3,000	3,000	441	1,000	3,000	-	0.00%	2,000	200.00%	
<b>Total Inspections</b>		<b>128,638</b>	<b>135,515</b>	<b>167,582</b>	<b>167,582</b>	<b>108,770</b>	<b>159,086</b>	<b>172,637</b>	<b>5,055</b>	<b>3.02%</b>	<b>13,551</b>	<b>8.52%</b>	

<b>CATEGORY</b>	<b>General Government</b>
<b>DEPARTMENT</b>	<b>Economic Development</b>
<b>ACCOUNT ORGANIZATION</b>	<b>101-56700</b>

**MISSION:**

Promotion of the Village of Little Chute results in the investment of funds to improve property values across the community and bring in new developments/redevelopments. Concentrated efforts include the production of marketing materials, funding other marketing efforts across the community and assisting in attracting new business and developments.

**PERFORMANCE MEASUREMENTS**

	<b>Actual <u>2023</u></b>	<b>Actual <u>2024</u></b>	<b>Projected <u>2025</u></b>	<b>Target <u>2026</u></b>
<b>Marketing/sponsorship events participated in</b>	1	1	2	2
<b>Site Plan Review</b>	12	10	10	10
<b>Development Agreements</b>	2	0	3	2

**2026 GOALS**

1. Continue to participate in local marketing campaigns.
2. Promote Village business through local events.
3. Conduct business retention visits within the community.
4. Continue to focus on downtown redevelopment, especially the Village owned properties.
5. Continue to evaluate options pertaining to acquisition and the safe demolition of the former Sandies Dry Cleaners.
6. Prepare a TID Policy and application.
7. Promote development on Village-owned parcels in the industrial park and downtown, supporting projects that bring significant community investment, create living-wage jobs, and expand the tax base.
8. Complete the update to the Village's Comprehensive Plan to guide development north of I-41.
9. Demolish Village-owned structures on Depot Street to enhance marketability of the lots for future higher-density housing. Development of this property will generate the desired increment in TID 8, which is vital to supporting the district's financial goals.

**2025 ACHIEVEMENTS**

1. Attended ribbon cutting and/or groundbreaking ceremonies for Bel Foods Group and Scheske Family Dental.
2. Presented at the Heart of the Valley Chamber of Commerce Annual Community Update.
3. Collaborated with our team to execute the Development Agreement for Mazzanti Estates, which will be a significant increment generator in TID 7.
4. Began monthly meetings with the newly created internal Economic Development and Infrastructure Team. Community Development, Water Utilities, Engineering, Administration, DPW and Finance will meet monthly to discuss current and future construction and planning projects. This new team combined two separate meetings into one to create more efficient use of time and opens up lines of communication between departments to ensure we are all up to speed on projects happening throughout the Village.
5. Hired a surveyor to prepare a Certified Survey Map for the Village-owned parcels within and adjacent to the Pine Street parking lot. The CSM will eliminate historic property lines and facilitate small land transfers to ensure the entire public parking lot and sidewalks are located on Village owned land. The CSM is being prepared in advance of the Pine Street parking lot reconstruction.
6. The Director regularly attends monthly Fox Cities Economic Development Partnerships meetings to stay informed on regional economic development initiatives and projects. This is also an opportunity to learn from and collaborate with our peers.

**SIGNIFICANT PROGRAM/COST CHANGES**

None

**PERSONNEL CHANGES/JUSTIFICATION**

None

**CAPITAL OUTLAY**

None

## 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 ACTUAL	ESTIMATED 2025 ACTUAL	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 3% AND \$1,000 ORANGE HIGHLIGHT AND BLUE HIGHLIGHT IF LESS THAN 3% AND \$1,000	
									(DECREASE)	INCREASE	% CHANGE	BUDGET	2025 BUDGET	2025 ACTUAL	2025 ACTUAL
<b>Economic Development</b>															
101-56700-201	TRAINING & CONFERENCES	-	300	1,500	1,500	1,044	1,500	1,500	-	0.00%	-	0.00%			
101-56700-204	CONTRACTUAL SERVICES	-	1,999	3,200	23,200	32	23,200	3,200	-	0.00%	(20,000)	-86.21%			
101-56700-207	PRINTING & REPRODUCTION	-	-	1,000	1,000	-	900	1,000	-	0.00%	100	11.11%			
101-56700-208	BOOKS, SUBSCRIPTIONS, MEMBERSHIP	840	1,143	1,100	1,100	370	1,100	1,100	-	0.00%	-	0.00%			
101-56700-227	PUBLIC INFORMATION	1,500	1,500	4,000	4,000	500	1,500	4,000	-	0.00%	2,500	166.67%			
101-56700-260	ADMINISTRATION	-	10	100	100	-	85	100	-	0.00%	15	17.65%			
101-56700-264	OTHER	8	2,242	1,000	1,000	31	985	1,000	-	0.00%	15	1.52%			
101-56710-101	FULL TIME WAGES	25,585	26,208	35,672	35,672	24,275	35,672	32,223	(3,449)	-9.67%	(3,449)	-9.67%	Staff Allocation Change due to TID projects		
101-56710-103	SOCIAL SECURITY	2,081	1,943	2,729	2,729	1,761	2,729	2,465	(264)	-9.67%	(264)	-9.67%			
101-56710-104	RETIREMENT	1,769	1,693	2,479	2,479	1,687	2,479	2,320	(159)	-6.41%	(159)	-6.41%			
101-56710-105	HEALTH INSURANCE	1,440	5,121	9,247	9,247	6,457	9,247	7,938	(1,309)	-14.16%	(1,309)	-14.16%			
101-56710-107	LIFE INSURANCE	12	9	13	13	9	13	11	(2)	(2)	(2)	-15.38%			
101-56710-108	DENTAL INSURANCE	511	342	428	428	299	428	385	(43)	-10.05%	(43)	-10.05%			
101-56710-109	DISABILITY INSURANCE	58	49	71	71	50	71	64	(7)	-9.86%	(7)	-9.86%			
101-56710-264	BUSINESS RETENTION	-	-	-	-	-	-	100,000	100,000	#DIV/0!	100,000	#DIV/0!	Business Retention Incentive for completed Smith Pharmacy		
101-57610-263	DEVELOPMENT INC-FOX RIVER GR	60,000	60,000	60,000	60,000	60,000	60,000	60,000	-	0.00%	-	0.00%	Funds are designated in fund balance so no tax levy impact but does apply to exp restraint		
<b>Total Economic Development</b>		<b>93,804</b>	<b>102,558</b>	<b>122,539</b>	<b>142,539</b>	<b>96,514</b>	<b>139,909</b>	<b>217,306</b>	<b>94,767</b>	<b>77.34%</b>	<b>77,397</b>	<b>55.32%</b>			

<b>CATEGORY</b>	<b>General Government</b>
<b>DEPARTMENT</b>	<b>Village Hall</b>
<b>ACCOUNT ORGANIZATION</b>	<b>101-51650</b>

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**OBJECTIVE:**

The objective of the Village Hall account is the maintenance and operations of running the Village Hall facility. Primarily the responsibility of the Facilities Superintendent, this effort also accounts for printing, postage, and other administrative efforts that support the entire enterprise.

**PERFORMANCE MEASUREMENTS**

	<u>Actual 2023</u>	<u>Actual 2024</u>	<u>Projected 2025</u>	<u>Target 2026</u>
<b>Fobbed Access Points to Employee Work Areas</b>	<b>6</b>	<b>6</b>	<b>9</b>	<b>9</b>
<b>Maintenance Projects Completed</b>	<b>6</b>	<b>3</b>	<b>3</b>	<b>3</b>

**2026 GOALS**

1. Power wash exterior of Village Hall.
2. Continue to upgrade lighting to Light Emitting Diode (LED) fixtures.
3. Investigate upgrade in Automated External Defibrillator (AED)

**SIGNIFICANT PROGRAM/COST CHANGES**

None

**PERSONNEL CHANGES/JUSTIFICATION**

None

**2025 ACHIEVEMENTS**

1. Upgraded boardroom monitors
2. Upgraded projector system and screens
3. Updated boardroom TV for proper device sharing use

**CAPITAL OUTLAY**

None

## 2026 PROPOSED BUDGET

ACCOUNT NUMBER	ACCOUNT TITLE							INCREASE (DECREASE)	INCREASE (DECREASE)	% CHANGE	ESTIMATED BUDGET	ESTIMATED 2025 ACTUAL	ESTIMATED 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	BUDGET	2025 BUDGET				
<b>Village Hall</b>														
101-51650-101	FULL-TIME WAGES	26,939	28,354	31,460	31,460	17,151	31,460	28,404	(3,056)	-9.71%	(3,056)	-9.71%	Impact of COLA and step increases plus staff allocations based on 2024 priorities	
101-51650-103	SOCIAL SECURITY	1,957	2,060	2,411	2,411	1,243	2,411	2,180	(231)	-9.58%	(231)	-9.58%		
101-51650-104	RETIREMENT	1,716	1,841	2,056	2,056	1,108	2,056	1,930	(126)	-6.13%	(126)	-6.13%		
101-51650-105	HEALTH INSURANCE	7,379	8,365	9,762	9,762	5,438	9,762	8,422	(1,340)	-13.73%	(1,340)	-13.73%	Health rate increase average of 9%, fewer hours allocated	
101-51650-107	LIFE INSURANCE	13	14	13	13	7	13	11	(2)	-15.38%	(2)	-15.38%		
101-51650-108	DENTAL INSURANCE	508	309	627	627	183	627	313	(314)	-50.08%	(314)	-50.08%		
101-51650-109	DISABILITY INSURANCE	53	57	59	59	33	59	53	(6)	-10.17%	(6)	-10.17%		
101-51650-110	OVERTIME	108	139	100	100	57	100	100	-	0.00%	-	0.00%		
101-51650-203	TELEPHONE	1,916	1,622	3,000	3,000	1,283	1,875	2,000	(1,000)	-33.33%	125	6.67%		
101-51650-204	CONTRACTUAL SERVICES	-	161	200	200	-	185	200	-	0.00%	15	8.11%		
101-51650-205	EQUIPMENT REPAIR	54	-	825	825	-	750	775	(50)	-6.06%	25	3.33%		
101-51650-206	OFFICE SUPPLIES	1,163	1,164	1,500	1,500	1,408	1,500	1,535	35	2.33%	35	2.33%		
101-51650-207	PRINTING & REPRODUCTION	3,495	3,235	3,900	3,900	1,798	3,420	3,900	-	0.00%	480	14.04%		
101-51650-208	BOOKS, SUBSCRIPTIONS	-	14	-	-	-	-	-	-	#DIV/0!	-	#DIV/0!		
101-51650-211	FOOD & PROVISION	-	10	-	-	-	-	-	-	#DIV/0!	-	#DIV/0!		
101-51650-212	CLOTHING ALLOWANCE	29	29	29	29	32	32	95	66	227.59%	63	196.88%		
101-51650-213	SAFETY EQUIPMENT	-	-	33	33	-	30	31	(2)	-6.06%	1	3.33%		
101-51650-218	OPERATIONAL SUPPLIES	2	-	759	759	-	700	729	(30)	-3.95%	29	4.14%		
101-51650-221	SMALL EQUIPMENT	25	5,643	495	495	-	425	476	(19)	-3.84%	51	12.00%		
101-51650-226	POSTAGE	10,513	12,280	11,400	11,400	8,190	12,348	12,250	850	7.46%	(98)	-0.79%		
101-51650-242	CUSTODIAL BLDG REPAIR/MAINT	17,188	1,690	1,558	18,358	728	18,300	1,500	(58)	-3.72%	(16,800)	-91.80%		
101-51650-243	CUSTODIAL - CONTRACTUAL	8,933	10,285	9,669	9,669	7,654	9,669	9,330	(339)	-3.51%	(339)	-3.51%		
101-51650-244	CUSTODIAL-OPERATIONS	790	646	860	860	432	710	828	(32)	-3.72%	118	16.62%		
101-51650-245	CUSTODIAL - EQUIPMENT	890	1,077	1,730	1,730	746	1,530	1,665	(65)	-3.76%	135	8.82%		
101-51650-249	UTILITIES	7,925	7,881	12,738	12,738	7,664	10,250	10,300	(2,438)	-19.14%	50	0.49%	Allocation to general fund decreased from 33% to 31%	
101-51650-306	BUILDING & GROUNDS	-	17,383	-	-	-	-	-	-	#DIV/0!	-	#DIV/0!		
<b>Total Village Hall</b>		<b>91,599</b>	<b>104,258</b>	<b>95,184</b>	<b>111,984</b>	<b>55,157</b>	<b>108,212</b>	<b>87,027</b>	<b>(8,157)</b>	<b>-8.57%</b>	<b>(21,185)</b>	<b>-19.58%</b>	<b>NOTE: ALLOCATION TO UTILITIES SEPTEMBER NOT COMPLETED (70% 23-24; 67% 25, 69% 26)</b>	

<b>CATEGORY</b>	<b>General Government</b>
<b>DEPARTMENT</b>	<b>Municipal Court</b>
<b>ACCOUNT ORGANIZATION</b>	<b>101-51680</b>

### **MISSION:**

The mission of the Little Chute Municipal Court is to contribute to the improvement of the quality of life in our community by impartially adjudicating Village ordinance violations and traffic violations. The Court will provide fair, consistent, and timely adjudication of cases so that the legal rights of individuals are safeguarded and the public interest is protected.

### **PERFORMANCE MEASUREMENTS**

	<b>Actual 2023</b>	<b>Actual 2024</b>	<b>Projected 2025</b>	<b>Target 2026</b>
<b># of months default letters completed timely.</b>	<b>11</b>	<b>11</b>	<b>12</b>	<b>12</b>
<b>% of time LCMC submits completed disposition to the DOT via electronic interface within 8 business days following scheduled hearing/trial</b>	<b>N/A</b>	<b>N/A</b>	<b>100%</b>	<b>100%</b>

### **2026 GOALS**

1. Achieve the Court's Mission by providing fair, timely and just results for those who participate in the judicial proceedings of the Village of Little Chute Municipal Court.
2. Work with the appointed counsel from Herling Clark Law Firm to schedule trials or resolve pending unresolved cases.
3. Achieve a more current cohort of debts/debtors. Reduce or eliminate those debts/debtors considered "aged."
4. Evaluate and identify additional areas for workflow improvement and efficiency.
5. Maintain mandatory educational requirements.

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

Increase training costs to meet mandatory educational requirements.

### **PERSONNEL CHANGES/JUSTIFICATION**

Watching the WRS return-to work proposed legislations which would allow an annuitant to work for a WRS employer two-thirds of full time and elect to not be a participating employee but instead continue to receive their annuity. Currently the Court Clerk is limited to 20 hours per week to not have impact on annuity.

## **2025 ACHIEVEMENTS**

1. Proficiency achieved in workloads and workflows to reduce “aged” debts/debtors has been successful. We continue to look for ways to further enhance.
2. Judge and Clerk maintained all certifications according to the 8<sup>th</sup> District guideline mandatory educational requirements.
3. Processed past due/unpaid forfeitures utilizing WI Department of Revenue debt collection interface software.
4. Worked with appointed counsel from Herrling Clark Law Firm to monitor/manage/schedule unresolved cases.

## **CAPITAL OUTLAY**

None

## 2026 PROPOSED BUDGET

ACCOUNT NUMBER	ACCOUNT TITLE								INCREASE (DECREASE)	2025 BUDGET	% CHANGE 2025 BUDGET	ESTIMATED 2025 ACTUAL	ESTIMATED 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						
<b>Municipal Court</b>														
101-51680-100	ELECTED WAGES	7,000	6,417	7,000	7,000	4,667	7,000	7,000	-	0.00%	-	0.00%		
101-51680-102	PART-TIME WAGES	43,439	49,337	28,298	28,298	19,870	28,298	29,806	1,508	5.33%	1,508	5.33%	New court clerk working less hours and pay grade differential	
101-51680-103	SOCIAL SECURITY	4,157	4,335	2,746	2,746	1,877	2,746	2,816	70	2.55%	70	2.55%		
101-51680-104	RETIREMENT	2,955	994	-	-	-	-	-	-	#DIV/0!	-	#DIV/0!		
101-51680-105	HEALTH INSURANCE	3,600	1,050	-	-	-	-	-	-	#DIV/0!	-	#DIV/0!		
101-51680-107	LIFE INSURANCE	39	13	-	-	-	-	-	-	#DIV/0!	-	#DIV/0!		
101-51680-109	DISABILITY INSURANCE	96	34	-	-	-	-	-	-	#DIV/0!	-	#DIV/0!		
101-51680-112	PER DIEM	300	-	600	600	-	450	600	-	0.00%	150	33.33%		
101-51680-201	TRAINING & CONFERENCES	405	2,282	1,442	1,442	1,822	1,900	2,000	558	38.70%	100	5.26%		
101-51680-204	CONTRACTUAL SERVICES	6,933	7,731	7,210	7,210	7,254	7,254	7,390	180	2.50%	136	1.87%		
101-51680-206	OFFICE SUPPLIES	-	779	772	772	15	472	791	19	2.46%	319	67.58%		
101-51680-207	PRINTING & REPRODUCTION	-	167	-	-	-	-	-	-	#DIV/0!	-	#DIV/0!		
101-51680-208	BOOKS, SUBSCRIPTIONS	745	830	1,133	1,133	205	1,080	1,161	28	2.47%	81	7.50%		
101-51680-221	SMALL EQUIPMENT	-	40	-	-	-	-	-	-	#DIV/0!	-	#DIV/0!		
<b>Total Municipal Court</b>		<b>69,670</b>	<b>74,008</b>	<b>49,201</b>	<b>49,201</b>	<b>35,710</b>	<b>49,200</b>	<b>51,564</b>	<b>2,363</b>	<b>4.80%</b>	<b>2,364</b>	<b>4.80%</b>		

<b>CATEGORY</b>	<b>General Government</b>
<b>DEPARTMENT</b>	<b>Village Promotion and Goodwill</b>
<b>ACCOUNT ORGANIZATION</b>	<b>101-51960</b>

### **MISSION:**

The mission of the Village Promotion and Goodwill account is to support our community through consistent updates to keep our residents engaged, provide high quality aesthetic features that attract stakeholders to our downtown amenities and to embrace the welcoming downtown vibrancy. This keeps Village representatives engaged with our stakeholders to learn continuous methods of improvement to our Village wide services.

### **PERFORMANCE MEASUREMENTS**

	<b>Actual 2023</b>	<b>Actual 2024</b>	<b>Projected 2025</b>	<b>Target 2026</b>
Planters maintained in Village	42	42	42	42
Number of Newsletters	4	4	4	4
Total Newsletters Delivered	22,398	23,200	23,450	23,500

### **2026 GOALS**

1. Newsletter production and distribution quarterly.
2. Continued maintenance and delivery of banner and holiday lights change-outs from the Municipal Services Team.
3. Continued improvement of Village aesthetics through the Beautification line-item fund.
4. Promote sponsorship opportunities for additional holiday lights downtown.
5. Research and develop plan to update winter greens for planters.

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

None

### **PERSONNEL CHANGES/JUSTIFICATION**

None

## **2025 ACHIEVEMENTS**

1. Successfully produced and distributed the Village newsletter every quarter throughout 2025.
2. Continued maintenance and delivery of banner and holiday lights change-outs from the Municipal Services Team.
3. Continued purchasing arrangements with Riverside by Reynebeau Floral.
4. Successfully installed winter holiday lights for downtown light poles.

## **CAPITAL OUTLAY**

None

## 2026 PROPOSED BUDGET

ACCOUNT NUMBER	ACCOUNT TITLE							INCREASE (DECREASE)	INCREASE (DECREASE) 2025	% CHANGE	ESTIMATED BUDGET	ESTIMATED 2025 ACTUAL	ESTIMATED 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	BUDGET	2025 BUDGET	2025 ACTUAL	HIGHLIGHT IF LESS THAN 3% AND \$1,000		
<b>Village Promotion and Goodwill</b>														
101-51960-101	FULL-TIME WAGES	17,390	17,546	18,331	18,331	15,387	18,331	21,774	3,443	18.78%	3,443	18.78%	Impact of COLA and step increases	
101-51960-102	PART-TIME WAGES	2,082	1,573	2,800	2,800	791	2,800	2,800	-	0.00%	-	0.00%		
101-51960-103	SOCIAL SECURITY	1,651	1,506	1,863	1,863	1,339	1,863	2,121	258	13.85%	258	13.85%		
101-51960-104	RETIREMENT	1,403	1,303	1,491	1,491	1,191	1,491	1,783	292	19.58%	292	19.58%		
101-51960-105	HEALTH INSURANCE	5,800	5,180	5,617	5,617	4,617	5,617	6,091	474	8.44%	474	8.44%		
101-51960-107	LIFE INSURANCE	12	12	11	11	8	11	12	1	9.09%	1	9.09%		
101-51960-108	DENTAL INSURANCE	423	361	351	351	288	351	403	52	14.81%	52	14.81%		
101-51960-109	DISABILITY INSURANCE	42	41	37	37	32	37	43	6	16.22%	6	16.22%		
101-51960-110	OVERTIME	3,241	1,657	3,200	3,200	2,080	2,700	3,200	-	0.00%	500	18.52%		
101-51960-206	OFFICE SUPPLIES	38	-	200	200	1,758	1,758	200	-	0.00%	(1,558)	-88.62%		
101-51960-211	FOOD & PROVISIONS	3,353	2,654	3,000	3,000	2,631	3,000	3,000	-	0.00%	-	0.00%		
101-51960-212	CLOTHING ALLOWANCE	-	-	70	70	-	-	85	15	21.43%	85	#DIV/0!		
101-51960-215	BEAUTIFICATION SUPPLIES	2,263	10,697	2,000	6,977	1,509	6,977	2,000	-	0.00%	(4,977)	-71.33%		
101-51960-218	OPERATIONAL SUPPLIES	393	-	500	500	-	500	500	-	0.00%	-	0.00%		
101-51960-219	AWARDS & RECOGNITION	-	-	500	500	-	500	500	-	0.00%	-	0.00%		
101-51960-227	NEWSLETTER	1,614	2,249	2,100	2,100	1,492	2,100	2,100	-	0.00%	-	0.00%		
<b>Total Village Promotion and Goodwill</b>		<b>39,705</b>	<b>44,780</b>	<b>42,071</b>	<b>47,048</b>	<b>33,125</b>	<b>48,036</b>	<b>46,612</b>	<b>4,541</b>	<b>10.79%</b>	<b>(1,424)</b>	<b>-2.96%</b>		

<b>CATEGORY</b>	<b>Public Safety</b>
<b>DEPARTMENT</b>	<b>Fire Department</b>
<b>ACCOUNT ORGANIZATION</b>	<b>101-52200</b>

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**MISSION:**

The mission of the Little Chute Fire Department (LCFD) is to minimize the loss of life and property from the effects of fire and other emergencies, and to render assistance where required. Inherent in this goal is the desire to protect and enhance the quality of life of our citizens and community by responding quickly, performing with the excellence, serving at every opportunity, and providing public education with special emphasis on programs for children. All emergency and non-emergency services are developed, maintained, and provided by highly trained volunteers dedicated to excellence.

**PERFORMANCE MEASUREMENTS**

	<b>Actual 2023</b>	<b>Actual 2024</b>	<b>Projected 2025</b>	<b>Target 2026</b>
<b>Fire Department Responses</b>	<b>200</b>	<b>242</b>	<b>251</b>	<b>261</b>
<b>Inspections by Fire Inspector</b>	<b>406</b>	<b>430</b>	<b>450</b>	<b>452</b>

**2026 GOALS**

1. To upgrade our use of the fire application IamResponding to include:
  - a. The department's standard operating guidelines.
  - b. Contact names and phone numbers for all businesses for easy access at a fire scene.
2. We will continue to write and apply for grants to upgrade or replace existing equipment to follow current Wisconsin State Statutes and NFPA standards.
3. Monitor training attendance, record training skills learned, record each person involved in the training to initial attendance sheet, record training officer and other issues significant to firefighters' active participation with the fire department.
4. We will maintain efforts to educate and train firefighters and fire officers through our weekly training and courses provided through Fox Valley Technical College and State sponsored conferences, seminars, local fire

department Mutual Aid Box Alarm System (MABAS) incident training and classroom situations.

5. The fire department will procure and train all Village of Little Chute firefighters to ensure their education and skills are at Wisconsin State National Fire Protection Association and State of Wisconsin mandates which includes: NFPA 1400-1410; 1451-1452; 1504; 1670 and 2500.
6. We will work to enhance our fire prevention in-school sessions and open house programs for the public. We will continue to encourage school students and teachers to visit the fire station, going on site at the schools and other ways to increase fire prevention education.
7. We will continue fire extinguisher training and other requested assistance for care facilities and manufacturing facilities. We currently provide fire extinguisher classes at three major companies (Outagamie County Garage, Crystal Print and Resource One) in the Village of Little Chute.
8. It is required by state and national codes that we keep accurate records of all incidents that we respond to. The present system that we and most fire departments use will be retired, and we will need to implement the new NERIS (National Emergency Response Information System) by January 2026. The National Emergency Response Information System (NERIS) is a mission-critical, all-hazards emergency reporting system built to meet the evolving needs of America's fire service. It replaces the 40-year-old legacy platform, the National Fire Incident Reporting System (NFIRS), with a modern solution that delivers timely intelligence, advanced analytics, and seamless interoperability—helping departments respond more effectively to fire-related incidents and other emergencies.
9. We must document our weekly department training sessions and Monday Firefighter Drills in order to receive our 2% funding.
10. We will continue to upgrade the department procedures according to NFPA Uniform Fire Code 2006, WDC Chapter 14 Fire Prevention and Chapter 30 standards, such as the safety and fire scene accountability program also Wisconsin SPS 330 Codes regarding fire department safety and health matters.
11. We will continue inspections of commercial businesses and multi-family residential structures per NFPA requirements as required for the State Aid 2% Fire Dues.

**SIGNIFICANT PROGRAM/COST CHANGES**

None

**PERSONNEL CHANGES/JUSTIFICATION**

- Added four new firefighters to the department to fill retirement vacancies.
- Exploring an Emergency Medical Responder (EMR) Program for future implementation.

**2025 ACHIEVEMENTS**

1. Continued the agreement with Appleton Fire Department for Auto Aid Response Program for adjacent areas to Little Chute and Appleton.
2. Continued with the agreement for joint water rescue plan with neighboring fire departments that includes maps.
3. Continued the environment safe firefighting foam agreement with the Appleton Fire Department that provides storage and delivery of foam for Little Chute and other communities in Outagamie County.
4. We received donations from Capital Credit Union (self-contained breather apparatus (SCBA) and rapid intervention team (RIT) Kits \$10,000), the Little Chute Jaycees (thermal imaging camera \$4,442) and have applied to The Great Wisconsin Cheese Fest with award notifications anticipated in November.
5. Continued with the firefighter as administrator in charge of:
  - a) Recording all fire department incidents on the National Fire Incident Reporting System (NFIRS)
  - b) Recording all firefighters training as required by the Wisconsin State Statutes.
  - c) Recording actual department training and indicating the firefighters present for the training.
  - d) Answering inquiries on incident insurance claims.
6. Two members attended the Wisconsin State Fire Investigation Training Conference to enhance their skills and establish contact with other departments.

7. The Fire Chief and three Assistant Chiefs attended the Wisconsin State Fire Chiefs Association Conference to enhance their skills by attending classes and establish contact with other departments.
8. The Fire Inspector attended the Wisconsin State Fire Inspectors conference to review state codes and establish contact with other departments.
9. Multiple members have attended the Outagamie County Fire Investigation Association meetings, Outagamie County Chiefs Association meetings, Mutual Aid Box Alarm System (MABAS) meetings along with Fire Commission meetings.
10. Continued with Appleton Fire Department on a FEMA grant for over-lapping coverage of adjoining areas.
11. Continued to hold weekly training events for all firefighters, monthly department meeting and officers' meetings to increase communication.
12. Completed fire inspections as per National Fire Protection Association (NFPA) requirements.
13. LCFD members trained with Kimberly Fire Department and Fox Valley Metro Police Department on active shooter incidents.

**CAPITAL OUTLAY**

None

# 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	BUDGET 2026	BUDGET	2025 BUDGET	2025 ACTUAL	2025 ACTUAL	
<b>Fire Operations</b>													
101-52200-101	FULL-TIME WAGES	7,609	8,339	8,512	8,512	8,260	8,512	9,784	1,272	14.94%	1,272	14.94%	Impact of COLA and step increases, greater allocation for maintenance
101-52200-102	PART-TIME WAGES	35,961	29,693	30,555	30,555	20,772	30,555	32,146	1,591	5.21%	1,591	5.21%	Impact of COLA and step increases
101-52200-103	SOCIAL SECURITY	4,268	3,820	5,269	5,269	2,821	5,269	5,526	257	4.88%	257	4.88%	
101-52200-104	RETIREMENT	47,733	32,100	35,052	35,052	34,168	35,052	35,526	474	1.35%	474	1.35%	
101-52200-105	HEALTH INSURANCE	2,250	2,524	2,642	2,642	2,579	2,642	2,913	271	10.26%	271	10.26%	
101-52200-107	LIFE INSURANCE	4	4	4	4	4	4	4	-	0.00%	-	0.00%	
101-52200-108	DENTAL INSURANCE	598	536	588	588	398	588	541	(47)	-7.99%	(47)	-7.99%	
101-52200-109	DISABILITY INSURANCE	16	17	17	17	16	17	19	2	11.76%	2	11.76%	
101-52200-110	OVERTIME	31	40	-	-	-	-	-	#DIV/0!	-	#DIV/0!	-	
101-52200-111	FIREFIGHTERS	22,121	25,668	25,000	25,000	12,510	25,000	25,500	500	2.00%	500	2.00%	
101-52200-112	PER DIEM	4,125	3,375	4,800	4,800	3,600	4,800	-	0.00%	1,200	33.33%		
101-52200-201	TRAINING & CONFERENCES	11,238	10,750	12,500	12,500	11,160	12,400	12,813	313	2.50%	413	3.33%	
101-52200-203	TELEPHONE	3,293	3,212	4,000	4,000	1,908	3,130	4,000	-	0.00%	870	27.80%	
101-52200-204	CONTRACTUAL SERVICES	43,815	23,620	29,000	29,000	22,686	27,500	29,000	-	0.00%	1,500	5.45%	
101-52200-205	EQUIPMENT REPAIR	2,916	3,735	7,000	7,000	8,101	8,200	7,175	175	2.50%	(1,025)	-12.50%	
101-52200-206	OFFICE SUPPLIES	1,035	1,135	1,000	1,000	1,492	1,500	1,200	200	20.00%	(300)	-20.00%	
101-52200-207	PRINTING & REPRODUCTION	512	609	800	800	481	740	820	20	2.50%	80	10.81%	
101-52200-208	BOOKS, SUBSCRIPTIONS, MEMBERSHIP	3,819	3,817	5,000	5,000	4,225	4,500	4,750	(250)	-5.00%	250	5.56%	
101-52200-211	FOOD & PROVISIONS	31,744	33,930	30,000	30,000	20,101	30,150	30,750	750	2.50%	600	1.99%	
101-52200-212	CLOTHING ALLOWANCE	5,516	5,642	6,800	6,800	3,788	6,458	6,970	170	2.50%	512	7.93%	
101-52200-213	SAFETY EQUIPMENT	37,474	34,891	20,000	38,035	34,554	35,550	20,500	500	2.50%	(15,050)	-42.33%	
101-52200-215	CHEMICALS	433	1,602	1,600	1,600	778	1,600	1,600	-	0.00%	-	0.00%	
101-52200-218	OPERATIONAL SUPPLIES	4,548	3,542	4,200	4,200	4,147	4,200	4,300	100	2.38%	100	2.38%	
101-52200-219	AWARDS & RECOGNITION	5,813	6,114	6,000	6,000	4,004	4,846	6,150	150	2.50%	1,304	26.91%	
101-52200-220	INSURANCE	2,560	2,560	2,700	2,700	5,753	5,753	5,753	3,053	113.07%	-	0.00%	Year 2 of Policy (Expense prepaid)
101-52200-221	SMALL EQUIPMENT	11,768	48,087	20,400	20,400	9,269	18,500	20,910	510	2.50%	2,410	13.03%	
101-52200-222	JANITORIAL SUPPLIES	-	-	176	-	-	-	-	#DIV/0!	-	#DIV/0!	-	
101-52200-225	FIRE PREVENTION PROGRAM	3,993	3,266	3,750	3,750	-	3,800	3,840	90	2.40%	40	1.05%	
101-52200-240	COMPUTER MAINTENANCE	6,252	-	5,500	5,500	-	5,500	5,500	-	0.00%	-	0.00%	
101-52200-247	VEHICLE	29,314	27,610	29,120	29,120	16,560	29,840	29,840	720	2.47%	-	0.00%	
101-52200-302	EQUIPMENT REPLACEMENT	-	-	-	-	-	-	-	#DIV/0!	-	#DIV/0!	-	
<b>Total Fire Operations</b>		<b>330,759</b>	<b>320,415</b>	<b>301,809</b>	<b>319,844</b>	<b>234,132</b>	<b>315,406</b>	<b>312,630</b>	<b>10,821</b>	<b>3.59%</b>	<b>(2,776)</b>	<b>-0.88%</b>	
<b>Fire Allocated</b>													
101-52250-230	WORKERS COMPENSATION INS	3,991	14,860	12,300	12,300	3,634	9,404	9,780	(2,520)	-20.49%	376	4.00%	Experience modification stabilization offset by increase in rates; < increase 2025 than forecast
101-52250-231	PROPERTY & LIABILITY INSURANCE	20,686	17,239	20,134	20,134	12,918	16,980	17,829	(2,305)	-11.45%	849	5.00%	Rising property values & ~5% increase, ~3% increase in liability
101-52250-242	CUSTODIAL BLDG REPAIR/MAINT	4,865	2,929	1,545	1,545	344	1,540	1,582	37	2.39%	42	2.73%	
101-52250-243	CUSTODIAL - CONTRACTUAL	5,906	5,380	6,515	6,515	2,671	6,515	6,675	160	2.46%	160	2.46%	
101-52250-244	CUSTODIAL-OPERATIONS	251	591	875	875	147	875	896	21	2.40%	21	2.40%	
101-52250-245	CUSTODIAL - EQUIPMENT	8,780	207	4,525	4,525	100	4,525	4,635	110	2.43%	110	2.43%	
101-52250-248	PUBLIC FIRE PROTECTION	318,720	318,720	318,720	318,720	212,480	318,720	318,720	-	0.00%	-	0.00%	
101-52250-249	UTILITIES	8,979	8,367	10,065	10,065	6,831	10,065	10,315	250	2.48%	250	2.48%	
<b>Total Fire Allocated</b>		<b>372,178</b>	<b>368,293</b>	<b>374,679</b>	<b>374,679</b>	<b>239,124</b>	<b>368,624</b>	<b>370,432</b>	<b>(4,247)</b>	<b>-1.13%</b>	<b>1,808</b>	<b>0.49%</b>	

<b>CATEGORY</b>	<b>Public Safety</b>
<b>DEPARTMENT</b>	<b>Crossing Guards</b>
<b>ACCOUNT ORGANIZATION</b>	<b>101-52350</b>

**MISSION:**

The Crossing Guard Program provides safe, supervised, street crossings for students who walk, bicycle or take scooters to and from school.

**PERFORMANCE MEASUREMENTS**

	<b>Projected 2024</b>	<b>Actual 2024</b>	<b>Projected 2025</b>	<b>Target 2026</b>
<b>Number of intersections covered</b>	10	10	10	10
<b>Number of students crossed</b>	54,600	57,954	57,000	57,000

**2026 GOALS**

1. Continue to provide safe, supervised, street crossings for students traveling to and from school.
2. Continue to observe and report activity that is dangerous or threatening to the safety of children at the intersections where and when an adult crossing guard is present.
3. Continue to teach and reinforce traffic safety skills for children at the intersections where and when an adult crossing guard is present.
4. Provide initial (new-hire guards) and refresher (returning guards) training regarding proper and safe methods for helping students cross intersections.
5. Follow the recommendations of Safe Routes to School to determine locations and times adult crossing guards need to be placed.
6. Hire and train two substitute crossing guards to have employees available to cover absences without having to rely on the CSO and patrol officers.
7. Hire a full-time crossing guard or a morning and an afternoon part time crossing guard to fill vacant positions
8. Continue to seek a Lead Crossing Guard to assist with scheduling, training, and substituting for short notice absences.

**SIGNIFICANT PROGRAM/COST CHANGES**

None

**PERSONNEL CHANGES/JUSTIFICATION**

Eugene Kobussen – retired

Mark Spreeman- retired

**2025 ACHIEVEMENTS**

1. Provided safe, supervised, street crossings for students traveling to and from school.
2. Provided annual training for crossing guards regarding the proper and safe methods of helping students cross intersections.
3. Recognized Crossing Guards during appreciation week. Additional recognition to one crossing guard who has been safely crossing students for over 35 years!
4. Filled numerous Crossing Guard vacancies due to sickness and surgeries with our CSO's, Patrol Officers, and Administrative Manager. These employees spend hours of their time away from their own tasks and responsibilities, some while earning overtime pay.

**CAPITAL OUTLAY**

None

***Future Considerations***

The Village of Kimberly has provided notice to the Village of Little Chute that they are terminating their partnership with Fox Valley Metro Police Department. There is a three-year notice clause in the contract; however, a final termination date could be negotiated earlier.

## 2026 PROPOSED BUDGET

ACCOUNT NUMBER	ACCOUNT TITLE							INCREASE (DECREASE)	% CHANGE 2025 BUDGET	ESTIMATED 2025 ACTUAL	ESTIMATED 2025 ACTUAL	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				
<b>Crossing Guards</b>												
101-52350-102	PART-TIME WAGES	65,120	64,331	73,581	73,581	40,642	72,500	75,154	1,573	2.14%	2,654	3.66%
101-52350-103	SOCIAL SECURITY	4,982	4,921	5,629	5,629	3,109	5,546	5,749	120	2.13%	203	3.66%
101-52350-204	CONTRACTUAL SERVICES	339	1,184	850	850	405	850	875	25	2.94%	25	2.94%
101-52350-218	OPERATIONAL SUPPLIES	1,092	1,518	1,475	1,475	1,497	1,500	1,475	-	0.00%	(25)	-1.67%
<b>Total Crossing Guards</b>		<b>71,533</b>	<b>71,955</b>	<b>81,535</b>	<b>81,535</b>	<b>45,653</b>	<b>80,396</b>	<b>83,253</b>	<b>1,718</b>	<b>2.11%</b>	<b>2,857</b>	<b>3.55%</b>

<b>CATEGORY</b>	<b>Public Works</b>
<b>DEPARTMENT</b>	<b>Administration</b>
<b>ACCOUNT ORGANIZATION</b>	<b>101-53100</b>

### MISSION

The Public Works Department is responsible for maintaining and improving municipal infrastructure, delivering essential services, and supporting community well-being. Oversight and administrative functions ensure that operations are efficient, transparent, and aligned with strategic goals.

### **PERFORMANCE MEASUREMENTS**

	<b>Actual 2023</b>	<b>Actual 2024</b>	<b>Projected 2025</b>	<b>Target 2026</b>
Street Excavation Permits Issued	82	200	160	160
Sidewalk/Driveway/Curb Cut Permits Issued	38	23	15	15
Street Obstruction Permits Issued	11	15	5	5
Oversized / Overweight Permits Issued	0	62	65	65
Prepared DPW section of Real Estate Inquiry Form	175	192	190	190
Number of DPW Newsletters Composed and Mailed to All Residents, Businesses, and Property Owners	Spring 5,711 Fall 5,783	Spring 5810 Fall 5880	Spring 5,803 Fall 5,815	Online only
Number new yard waste site users	78	88	80	80
Number of lost cards renewed	35	36	35	35
Number of cards renewed	896	923	960	960

### 2026 GOALS

1. Compose a semiannual Department of Public Works Newsletter for all residents and businesses.
2. Assist with new development within the Village.
3. Complete 100% of planned/commenced public improvements section on the Real Estate Inquiry Form.
4. Collaborate with residents and contractors to answer questions regarding right-of-way permits, issue permits and facilitate invoices for services.
5. Review policies on yard waste pickup.

**SIGNIFICANT PROGRAM/COST CHANGES**

None

**PERSONNEL CHANGES/JUSTIFICATION**

None

**2025 ACHIEVEMENTS**

1. Composed semiannual Department of Public Works Newsletter for all residents.
2. Assisted with new development within the Village.
3. Completed 100% of planned/commenced public improvements section of the Real Estate Inquiry Form.
4. Approved right-of-way and street obstruction permits.
5. Continued to collect yard waste with Village crews.

**CAPITAL OUTLAY**

None

## 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		% CHANGE 2025 BUDGET	ESTIMATED 2025 ACTUAL	ESTIMATED 2025 ACTUAL	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 3% AND \$1,000 HIGHLIGHT IF LESS THAN 3% AND \$1,000
									BUDGET	2025 BUDGET				
<b>Public Works Administration</b>														
101-53100-101	FULL-TIME WAGES	12,214	35,954	71,691	71,691	76,790	87,128	83,982	12,291	17.14%	(3,146)	-3.61%	Increased allocation for Assistant Director of Public Works for permit administration	
101-53100-103	SOCIAL SECURITY	911	2,628	5,484	5,484	5,563	6,665	6,424	940	17.14%	(241)	-3.62%		
101-53100-104	RETIREMENT	831	2,482	4,971	4,971	5,141	6,055	6,034	1,063	21.38%	(21)	-0.35%	Increased allocation for Assistant Director of Public Works for permit administration	
101-53100-105	HEALTH INSURANCE	2,127	7,893	16,676	16,676	18,289	23,880	19,053	2,377	14.25%	(4,827)	-20.21%	Increased allocation for Assistant Director of Public Works for permit administration	
101-53100-107	LIFE INSURANCE	3	12	29	29	31	31	31	2	6.90%	-	0.00%		
101-53100-108	DENTAL INSURANCE	88	466	952	952	1,082	1,354	1,230	278	29.20%	(124)	-9.16%		
101-53100-109	DISABILITY INSURANCE	27	74	141	141	144	144	167	26	18.44%	23	15.97%		
101-53100-201	TRAINING & CONFERENCE	-	-	1,000	1,000	580	1,250	1,750	750	75.00%	500	40.00%		
101-53100-202	LOCAL AUTO EXPENSE	-	-	100	100	-	100	100	-	0.00%	-	0.00%		
101-53100-203	TELEPHONE	-	-	-	-	76	76	100	-	0.00%	-	0.00%		
101-53100-204	CONTRACTUAL SERVICES	275	-	1,000	1,000	365	1,000	1,000	-	0.00%	-	0.00%		
101-53100-206	OFFICE SUPPLIES	124	2,293	3,200	3,200	453	2,650	2,500	(700)	-21.88%	(150)	-5.66%		
101-53100-208	BOOKS, SUBSCRIPTIONS, MEMBERSHIP	41	51	500	500	37	500	500	-	0.00%	-	0.00%		
101-53100-212	CLOTHING ALLOWANCE	-	224	-	-	224	224	224	224	#DIV/0!	-	0.00%		
101-53100-218	OPERATIONAL SUPPLIES	-	-	100	100	5	100	100	-	0.00%	-	0.00%		
101-53100-219	AWARDS & RECOGNITION	-	161	100	100	414	414	100	-	0.00%	(314)	-75.85%		
101-53100-227	PUBLIC INFORMATION	-	-	100	100	-	100	100	-	0.00%	-	0.00%		
101-53100-306	BUILDING & GROUNDS	-	19,669	-	-	-	-	-	#DIV/0!	-	#DIV/0!	-		
<b>Total Public Works Administration</b>		<b>16,641</b>	<b>71,908</b>	<b>106,044</b>	<b>106,044</b>	<b>109,192</b>	<b>131,671</b>	<b>123,395</b>	<b>17,351</b>	<b>16.36%</b>	<b>(8,276)</b>	<b>-6.29%</b>		

<b>CATEGORY</b>	<b>PUBLIC WORKS</b>
<b>DEPARTMENT</b>	<b>GIS</b>
<b>ACCOUNT ORGANIZATION</b>	<b>101-51415</b>

### **MISSION:**

Management of Geographical Information Systems (GIS) to provide broad access of information by integrating hardware, software, and workflows to capture, manage, and display different forms of spatially referenced information. These capabilities are used to develop data into resources that can reveal critical information to assist in providing solutions to complex problems.

Engineering plans to increase efficiency through continued improvement by implementation of the following items:

- Continuing to provide and expand a common system on which to quickly build, revise and deploy information for use by other departments.
- Develop methods how the Village can improve decision making, enhance communication, increase efficiency, and make work flows more cost-effective.
- Providing information by expanding the technical knowledge base of current employees through internal training, added use of technology, and continued organization of existing information.
- Improving system capabilities by implementing data standards to ensure that all data sets meet requirements for accuracy and reliability.

### **PERFORMANCE MEASUREMENTS**

	<b>Actual 2023</b>	<b>Actual 2024</b>	<b>Projected 2025</b>	<b>Target 2026</b>
Outside Consultant Cost (Data Conversion)	\$30,199	\$38,840	\$40,000	\$41,000
Added Features	1,635	1,043	2,000	5,000
Edited Features	14,720	13,808	12,491	3,000
GIS Inspection Forms Created	2	1	3	5

### **2026 GOALS**

1. Continued storm sewer, sanitary sewer, and watermain additions and revisions of the GIS database to provide access to current and accurate information. Engineering will continue collaborating with outside consultants to convert utility record documents within the GIS software

environment.

2. Continued internal cross-training and external software training for engineering staff.
3. Assist all Village Departments with mapping needs.
4. Continued support for Water Department lead service inventory
5. Develop street sign inventory
6. Develop rail asset inventory
7. Develop stormwater inspection forms for MS4 GIS integration.
8. Update vector basemap and aerial photo
9. Water meter change management and clearwater and sump inspection GIS Integration

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

The budget for outside GIS services will remain the same for 2025 to allow the Village to add additional information to its system and to better improve the accuracy of the information.

### **PERSONNEL CHANGES/JUSTIFICATION**

None

### **2025 ACHIEVEMENTS**

- 1.) Village and consultant staff added and edited watermain features to the GIS system which included: main breaks, main fittings, hydrants, valves, service valves, services, and water main.
- 2.) Village and consultant staff added and edited storm sewer features to the GIS system which included: intake/outfall locations, inlets, manholes, casing pipes, laterals, main and forcemain piping, and detention ponds.
- 3.) Village and consultant staff added and edited sanitary sewer features to the GIS system which included: manholes, main piping, and laterals.
- 4.) Village staff assisted other departments in utilizing the GIS system to produce various maps and resources, as needed.
- 5.) Implement a plan for the Environmental System Research Institute (Esri) licensing changes for 2026.
- 6.) Incorporated sidewalk replacement/construction information for our sidewalk rehab program.

### **CAPITAL OUTLAY**

None

## 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 ACTUAL	ESTIMATED 2025 ACTUAL	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 3% AND \$1,000 ORANGE HIGHLIGHT AND BLUE HIGHLIGHT IF LESS THAN 3% AND \$1,000	
									(DECREASE)	INCREASE	% CHANGE	BUDGET	2025 BUDGET	2025 ACTUAL	2025 ACTUAL
<b>GIS</b>															
101-51415-101	FULL-TIME WAGES	27,056	49,757	15,351	15,351	21,267	28,786	20,115	4,764	31.03%	(8,671)	-30.12%	Allocating more staff time to get GIS updated		
101-51415-103	SOCIAL SECURITY	1,985	3,606	1,182	1,182	1,508	2,202	1,538	356	30.12%	(664)	-30.15%			
101-51415-104	RETIREMENT	1,829	3,464	1,071	1,071	1,478	2,001	1,445	374	34.92%	(556)	-27.79%			
101-51415-105	HEALTH INSURANCE	6,530	14,017	4,183	4,183	6,564	9,614	5,548	1,365	32.63%	(4,066)	-42.29%	Increased allocation of staff to GIS		
101-51415-107	LIFE INSURANCE	12	23	6	6	9	14	8	2	33.33%	(6)	-42.86%			
101-51415-108	DENTAL INSURANCE	514	965	277	277	422	618	373	96	34.66%	(245)	-39.64%			
101-51415-109	DISABILITY INSURANCE	55	105	29	29	44	63	39	10	34.48%	(24)	-38.10%			
101-51415-110	OVERTIME	29	28	100	100	-	-	-	(100)	-100.00%	-	#DIV/0!			
101-51415-201	TRAINING, CONFERENCES	-	1,533	5,000	5,000	2,410	5,000	5,050	50	1.00%	50	1.00%			
101-51415-202	LOCAL AUTO EXPENSE	-	-	400	400	-	400	400	-	0.00%	-	0.00%			
101-51415-203	TELEPHONE	1,731	1,911	2,100	2,100	1,479	2,168	2,250	150	7.14%	82	3.78%			
101-51415-204	CONTRACTUAL SERVICES	7,248	10,487	10,000	10,000	7,261	10,000	10,250	250	2.50%	250	2.50%	Total GIS Budget REL Consulting is \$41,000 (General, Sewer, Water, Storm)		
101-51415-206	OFFICE SUPPLIES	1,217	-	-	-	-	-	-	-	#DIV/0!	-	#DIV/0!			
101-51415-208	BOOKS, SUBSCRIP., DUES	6,666	4,247	8,000	8,000	4,438	7,596	8,200	200	2.50%	604	7.95%			
101-51415-212	CLOTHING ALLOWANCE	137	-	375	375	-	-	-	(375)	-100.00%	-	#DIV/0!			
101-51415-213	SAFETY EQUIPMENT	385	327	750	750	-	750	750	-	0.00%	-	0.00%			
101-51415-218	OPERATIONAL SUPPLIES	295	260	1,500	1,500	-	1,500	1,537	37	2.47%	37	2.47%			
101-51415-221	SMALL EQUIPMENT	3,150	1,518	3,200	3,200	-	3,200	3,250	50	1.56%	50	1.56%			
<b>Total GIS</b>		<b>58,839</b>	<b>92,249</b>	<b>53,524</b>	<b>53,524</b>	<b>46,878</b>	<b>73,912</b>	<b>60,753</b>	<b>7,229</b>	<b>13.51%</b>	<b>(13,159)</b>	<b>-17.80%</b>			

<b>CATEGORY</b>	<b>Public Works</b>
<b>DEPARTMENT</b>	<b>Street Repair &amp; Maintenance</b>
<b>ACCOUNT ORGANIZATION</b>	<b>101-53300</b>

**MISSION:**

Provide high quality, innovative and cost-effective maintenance to Village infrastructure, street and traffic signs and rights of way while providing the highest service level possible to the citizens of Little Chute. Maintain proactive and preventative customer-service approach to street repair and maintenance promoting a community in which the citizens of Little Chute are proud to live and work.

**PROGRAM GUIDELINES:**

Maintenance includes patching and repairing of asphalt and concrete streets including sidewalks, as well as painting, grading, graveling, dust control, and crack sealing.

**PERFORMANCE MEASUREMENTS**

	<b>Actual 2023</b>	<b>Actual 2024</b>	<b>Projected 2025</b>	<b>Target 2026</b>
Village Owned Miles of Streets	51.97	52.22	52.64	52.64
County Owned Miles of Streets	6.15	6.15	6.15	6.15
Total Municipal Miles of Streets	58.12	58.12	58.79	58.79
Percentage of Streets Painted	75%	75%	75%	75%
Square Feet of Concrete Streets Repaired	600	0	450	600
Square Feet of Concrete Aprons Repaired	0	0	100	100
Square Feet of Concrete Sidewalk Repaired	750	100	2,080	2,050
Lineal Feet of Curb and Gutter Repaired	97	31.5	180	200
Square Feet of Streets Repaired with Hot Mix	5,000	2,122	4,500	5,000
Number of Street Signs Replaced	20	20	25	30
Streets Chip Sealed	Joan Ct Joyce St.	0	Meadow Michigan Ln Lyle St Tina St Jackson St Wabash Ave	Garfield Ave Miller Ln Miller Ct Bluff Ave Hietpas St Edgewood Ct
Lineal Feet of Crack Sealing	4,000	4,000	4,500	4,500

*Note actuals for 2024 are estimates as due to staff transition, some recordkeeping was not located*

## **2026 GOALS**

1. Continue street sign program.
2. Continue street painting program.
3. Maintain downtown aesthetics.
4. Establish sidewalk program goals for rehabilitation program.
5. Identify up to five crosswalks commonly used by school children for possible RRFB installation. Evaluate safety and constructability, rank the sites, and select two for design and installation in 2026.

## **SIGNIFICANT PROGRAM/COST CHANGES**

None

## **PERSONNEL CHANGES/JUSTIFICATION**

None

## **2025 ACHIEVEMENTS**

1. Completed 75% of street painting.
2. Repaired 4,500 sq ft of street pavement with hot mix.
3. Replaced 25 street signs.
4. Crack sealed 4,500 linear feet.

## **CAPITAL OUTLAY**

None

# 2026 PROPOSED BUDGET

ACCOUNT NUMBER	ACCOUNT TITLE	AMENDED			INCREASE (DECREASE)			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	ESTIMATED 2025	ESTIMATED 2025	2025 ACTUAL	
<b>Street Repair and Maintenance</b>														
101-53300-101	FULL-TIME WAGES	260,801	301,845	302,490	302,490	216,976	302,490	322,313	19,823	6.55%	19,823	6.55%	Increased staff allocation for work necessary	
101-53300-102	PART-TIME WAGES	2,045	2,981	2,000	2,000	3,135	3,200	3,300	1,300	65.00%	100	3.13%	Summer staff being utilized more for this program	
101-53300-103	SOCIAL SECURITY	19,373	22,480	23,330	23,330	16,448	23,584	24,948	1,618	6.94%	1,364	5.78%	Increased staff allocation for work necessary	
101-53300-104	RETIREMENT	17,644	20,441	20,888	20,888	14,659	21,204	23,070	2,182	10.45%	1,866	8.80%	.25% increase in rates and staff allocation changes for work necessary	
101-53300-105	HEALTH INSURANCE	68,671	81,402	87,159	87,159	59,771	87,159	87,666	507	0.58%	507	0.58%		
101-53300-107	LIFE INSURANCE	144	161	156	156	106	156	158	2	1.28%	2	1.28%		
101-53300-108	DENTAL INSURANCE	4,521	5,332	4,556	4,556	3,993	4,556	5,972	1,416	31.08%	1,416	31.08%	5% increase in premiums and staff allocation changes for work necessary	
101-53300-109	DISABILITY INSURANCE	550	634	601	601	412	601	641	40	6.66%	40	6.66%		
101-53300-110	OVERTIME	1,004	793	500	500	2,566	2,600	500	-	0.00%	(2,100)	-80.77%		
101-53300-201	TRAINING & CONFERENCE	3,329	-	1,800	1,800	1,800	1,800	1,845	45	2.50%	45	2.50%		
101-53300-204	CONTRACTUAL SERVICES	22,136	22,137	38,500	163,500	11,639	90,000	38,500	-	0.00%	(51,500)	-57.22%	2024 Street Rprs (Lilac, Adams) 2025: Sidewalk 2026: Adams Way and Farner infrared patches	
101-53300-208	BOOKS, SUBSCRIPTIONS, MEMBERSHIP	-	855	500	500	-	500	500	-	0.00%	-	0.00%		
101-53300-209	TELEPHONE LOCATES	794	198	1,000	1,000	220	1,000	1,000	-	0.00%	-	0.00%		
101-53300-210	RENTALS	-	-	100	100	-	100	100	-	0.00%	-	0.00%		
101-53300-211	FOOD & PROVISIONS	28	-	50	50	50	50	50	-	0.00%	-	0.00%		
101-53300-212	CLOTHING ALLOWANCE	1,201	1,446	1,450	1,450	1,134	1,134	962	(488)	-33.66%	(172)	-15.17%		
101-53300-213	SAFETY EQUIPMENT	14	5,000	6,180	6,180	3,476	3,500	5,000	(1,180)	-19.09%	1,500	42.86%	Update based on annual needs in this program accounting for one-time purchases	
101-53300-215	SIDEWALK TOOLS	1,422	-	-	-	17	17	-	-	#DIV/0!	(17)	-100.00%		
101-53300-216	CONSTRUCTION MATERIALS	56,301	18,539	56,600	56,600	19,303	56,600	122,000	65,400	115.55%	65,400	115.55%	Cold patches, curb, gutter, sidewalk repairs, roadway paint & joint sealant, RRFB's (2)	
101-53300-218	OPERATIONAL SUPPLIES	9,877	16,636	10,300	10,300	1,412	10,000	10,100	(200)	-1.94%	100	1.00%		
101-53300-219	AWARDS & RECOGNITION	-	-	100	100	-	100	200	100	100.00%	100	100.00%		
101-53300-221	SMALL EQUIPMENT	23	5,133	7,100	7,100	379	7,100	7,000	(100)	-1.41%	(100)	-1.41%		
101-53300-226	POSTAGE	433	385	350	350	414	414	350	-	0.00%	(64)	-15.46%		
101-53300-227	PUBLIC INFORMATION	-	-	200	200	37	100	200	-	0.00%	100	100.00%		
101-53300-246	RAILROAD MAINTENANCE	24,751	42,221	36,000	37,979	34,980	82,979	5,000	(31,000)	-86.11%	(77,979)	-93.97%	Bohm Drive crossing replacement completed in 2025, minimal repairs for 2026	
101-53300-248	PUBLIC PARKING LOTS	2,294	2,435	4,000	4,000	3,946	4,555	4,100	100	2.50%	(455)	-9.99%		
101-53300-249	STREET LIGHTING	132,631	129,117	144,000	144,000	95,112	130,000	147,600	3,600	2.50%	17,600	13.54%	Additional lights on Golden Gate Drive, Holland Road and Vandenberg Overpasses	
101-53300-263	CHIP SEAL	32,690	-	30,900	60,900	49,819	49,819	31,518	618	2.00%	(18,301)	-36.73%	2025: Taylor; 2026: Garfield, Miller Ln & Ct, Bluff Ave Hietpas St, Edgewood Ct	
101-53300-301	NEW EQUIPMENT	7,310	-	-	-	-	-	-	-	#DIV/0!	-	#DIV/0!	2023 Grinder Purchase	
<b>Total Street Repair and Maintenance</b>		<b>669,988</b>	<b>680,171</b>	<b>780,810</b>	<b>937,789</b>	<b>541,801</b>	<b>885,318</b>	<b>844,593</b>	<b>63,783</b>	<b>8.17%</b>	<b>(40,725)</b>	<b>-4.60%</b>		

<b>CATEGORY</b>	<b>Public Works</b>
<b>DEPARTMENT</b>	<b>Support Services</b>
<b>ACCOUNT ORGANIZATION</b>	<b>101-53310</b>

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**MISSION:**

This budget supports the comprehensive coordination of the Village's employee safety program, as well as the operations and maintenance of the Municipal Services Building. Oversight of both areas is managed by the Director of Public Works, who is responsible for ensuring a safe working environment and the efficient operation of the facility.

**PERFORMANCE MEASUREMENTS**

	<b>Actual 2023</b>	<b>Actual 2024</b>	<b>Projected 2025</b>	<b>Target 2026</b>
In-house hours spent maintaining Municipal Services Building	262.50	104	200	200
Hours of safety training per employee	8	8	8	8

*Note 2024 are estimates as recordkeeping was not updated due to staff transition*

**2026 GOALS**

1. Continue to coordinate Village employee safety awareness and training to achieve an efficient and safe work environment.
2. Continue to coordinate building and grounds operations.
3. Continue to make succession plan work to meet the needs of public works/parks/forestry one team regarding operations and maintenance.
4. Keep the municipal building clean and organized.

**SIGNIFICANT PROGRAM/COST CHANGES**

None

**PERSONNEL CHANGES/JUSTIFICATION**

None

## **2025 ACHIEVEMENTS**

1. Coordinated Village employee safety awareness and training to achieve an efficient and safe work environment.
2. Contracted hearing tests for employees.
3. Contracted (random) drug and alcohol testing of employees.
4. Coordinated building and grounds operations.
5. Continued to work to make succession plan succeed.
6. Continued in-house cleaning and maintenance of Municipal Service Building.

## **CAPITAL OUTLAY**

None

# 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					
<b>Public Works Support Services</b>													
101-53310-101	FULL-TIME WAGES	12,041	14,475	14,259	14,259	6,321	11,407	14,320	61	0.43%	2,913	25.54%	
101-53310-102	PART-TIME WAGES	1,214	202	400	400	-	320	400	-	0.00%	80	25.00%	
101-53310-103	SOCIAL SECURITY	965	1,073	1,129	1,129	466	903	1,134	5	0.44%	231	25.58%	
101-53310-104	RETIREMENT	801	999	976	976	427	781	1,027	51	5.23%	246	31.50%	
101-53310-105	HEALTH INSURANCE	3,408	4,182	4,384	4,384	1,878	5,907	4,004	(380)	-8.67%	(1,903)	-32.22%	
101-53310-107	LIFE INSURANCE	7	8	13	13	4	10	12	(1)	-7.69%	2	20.00%	
101-53310-108	DENTAL INSURANCE	248	256	278	278	123	222	266	(12)	-4.32%	44	19.82%	
101-53310-109	DISABILITY INSURANCE	26	29	30	30	14	24	26	(4)	-13.33%	2	8.33%	
101-53310-110	OVERTIME	15	87	100	100	-	80	100	-	0.00%	20	25.00%	
101-53310-201	TRAINING & CONFERENCES	-	-	150	150	-	150	150	-	0.00%	-	0.00%	
101-53310-203	TELEPHONE	2,709	1,835	3,000	3,000	492	2,350	3,000	-	0.00%	650	27.66%	
101-53310-204	CONTRACTUAL SERVICES	2,881	1,830	2,500	2,500	2,131	2,900	4,000	1,500	60.00%	1,100	37.93% Overhead door repair in 2025, Backflow preventer state registration and testing MSB 2026	
101-53310-206	OFFICE SUPPLIES	99	45	250	250	103	225	250	-	0.00%	25	11.11%	
101-53310-207	PRINTING & REPRODUCTION	401	328	500	500	241	379	500	-	0.00%	121	31.93%	
101-53310-212	CLOTHING ALLOWANCE	4	4	100	100	5	5	61	(39)	-39.00%	56	1120.00%	
101-53310-213	SAFETY EQUIPMENT/PROGRAM	2,238	2,530	2,400	2,400	1,855	2,721	2,750	350	14.58%	29	1.07%	
101-53310-218	OPERATIONAL SUPPLIES	639	1,240	500	500	544	795	500	-	0.00%	(295)	-37.11%	
101-53310-221	SMALL EQUIPMENT	-	-	150	150	-	100	150	-	0.00%	50	50.00%	
101-53310-240	COMPUTER MAINTENANCE	-	-	100	100	-	100	100	-	0.00%	-	0.00%	
101-53310-243	CUSTODIAL - CONTRACTUAL	3,797	4,249	5,625	5,625	3,151	5,525	5,410	(215)	-3.82%	(115)	-2.08%	
101-53310-244	CUSTODIAL-OPERATIONAL SUPPLIES	-	-	274	274	-	272	264	(10)	-3.65%	(8)	-2.94%	
101-53310-245	CUSTODIAL - EQUIP REPAIR/MAINT	1,264	521	1,038	1,038	599	1,020	996	(42)	-4.05%	(24)	-2.35%	
101-53310-249	BUILDING UTILITIES	12,177	10,964	13,200	13,200	10,918	12,563	12,079	(1,121)	-8.49%	(484)	-3.85% Allocation to general fund decreased from 33% to 31%	
101-53310-306	BUILDING & GROUNDS	-	-	-	-	-	-	-	-	#DIV/0!	-	#DIV/0!	
<b>Total Public Works Support Services</b>		<b>44,934</b>	<b>44,858</b>	<b>51,356</b>	<b>51,356</b>	<b>29,272</b>	<b>48,759</b>	<b>51,499</b>	<b>143</b>	<b>0.28%</b>	<b>2,740</b>	<b>5.62%</b>	<b>NOTE: ALLOCATION TO UTILITIES SEPTEMBER NOT COMPLETED (70% 23-24; 67% 25, 69% 26)</b>

<b>CATEGORY</b>	<b>Public Works</b>
<b>DEPARTMENT</b>	<b>Vehicle Maintenance</b>
<b>ACCOUNT ORGANIZATION</b>	<b>101-53330</b>

### **MISSION:**

This budget provides for the maintenance, repair, and evaluation of all vehicles and equipment used by Public Works and Parks, Recreation, and Forestry departments. It includes service history tracking and operational performance through accurate and up-to-date recordkeeping. The Director of Public Works oversees the overall operations and administration of this budget.

### **PERFORMANCE MEASUREMENTS**

	<b>Actual 2023</b>	<b>Actual 2024</b>	<b>Projected 2025</b>	<b>Target 2026</b>
Total hours spent repairing/maintaining vehicles	1,759	1,502	1,650	1,650
Number of repairs done on all vehicles	708	732	986	975
Major repairs/parts (costing over \$2,000 per vehicle)	4 (#8, #29, #42, #81)	13 (#s 6-4x, 8, 26, 29-2x, 30, 43, 58, 75, 232)	10	10

### **2026 GOALS**

1. Continue to streamline the expenditure tracking for vehicle operations and repairs.
2. Track monthly expenditures and charge other departments for their expenses.
3. Track total number of repairs done in-house to vehicles.
4. Track number of major repairs done in-house to vehicles.
5. Provide a reliable fleet for the Village crew to operate.

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

None

### **PERSONNEL CHANGES/JUSTIFICATION**

None

## **2025 ACHIEVEMENTS**

1. Streamlined the expenditure tracking for vehicle operations and repairs.
2. Tracked monthly expenditures and charged other departments appropriately.

## **CAPITAL OUTLAY**

None in the operations budget (cross reference Capital Projects Equipment Revolving Fund for Department of Public Works Fleet additions or replacements).

## 2026 PROPOSED BUDGET

ACCOUNT NUMBER	ACCOUNT TITLE							INCREASE (DECREASE)	% CHANGE 2025 BUDGET	ESTIMATED 2025 ACTUAL	ESTIMATED 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	BUDGET	2025 BUDGET	2025 ACTUAL	
<b>Public Works Vehicle Maintenance</b>												
101-53330-101	FULL-TIME WAGES	64,927	60,594	73,746	73,746	51,996	73,746	77,386	3,640	4.94%	3,640	4.94% COLA and Step increase impacts
101-53330-102	PART-TIME WAGES	356	-	300	300	-	300	300	-	0.00%	-	0.00%
101-53330-103	SOCIAL SECURITY	4,787	4,763	5,679	5,679	4,175	5,679	5,958	279	4.91%	279	4.91%
101-53330-104	RETIREMENT	4,415	3,987	5,120	5,120	3,624	5,120	5,567	447	8.73%	447	8.73%
101-53330-105	HEALTH INSURANCE	21,717	13,325	4,800	4,800	5,554	5,554	4,800	-	0.00%	(754)	-13.58%
101-53330-107	LIFE INSURANCE	41	31	36	36	25	36	36	-	0.00%	-	0.00%
101-53330-108	DENTAL INSURANCE	1,272	1,214	1,223	1,223	1,154	1,223	1,788	565	46.20%	565	46.20%
101-53330-109	DISABILITY INSURANCE	153	121	147	147	97	147	154	7	4.76%	7	4.76%
101-53330-110	OVERTIME	-	-	200	200	143	200	200	-	0.00%	-	0.00%
101-53330-204	CONTRACTUAL SERVICES	21,068	36,650	25,750	25,750	18,666	27,823	29,000	3,250	12.62%	1,177	4.23% 2025 # 6 Sanitation Cab and Suspension Repair, billed to other funds through line 299
101-53330-206	OFFICE SUPPLIES	-	-	100	100	14	90	100	-	0.00%	10	11.11%
101-53330-212	CLOTHING ALLOWANCE	280	210	500	500	280	280	280	(220)	-44.00%	-	0.00%
101-53330-213	SAFETY EQUIPMENT	640	1,677	500	500	669	926	1,000	500	100.00%	74	7.99%
101-53330-217	GAS AND OIL	35,881	31,515	40,100	40,100	15,562	32,460	36,000	(4,100)	-10.22%	3,540	10.91% Update to current prices and trends
101-53330-218	OPERATIONAL SUPPLIES	13,862	19,097	19,500	19,500	21,333	24,500	21,000	1,500	7.69%	(3,500)	-14.29% Update to current prices and trends
101-53330-221	SMALL EQUIPMENT	1,275	7,405	7,200	7,200	6,235	6,235	7,200	-	0.00%	965	15.48%
101-53330-225	VEHICLE PARTS	82,693	92,115	79,500	79,500	75,244	122,000	98,940	19,440	24.45%	(23,060)	-18.90% Varies based on vehicle repairs encountered
101-53330-299	ALLOCATE VEHICLE MAINTENANCE	(135,993)	(144,724)	(126,500)	(126,500)	(103,669)	(170,000)	(148,000)	(21,500)	17.00%	22,000	-12.94% Allocation to applicable funds for fuel, parts and labor performed
<b>Total Public Works Vehicle Maintenance</b>		<b>117,375</b>	<b>127,981</b>	<b>137,901</b>	<b>137,901</b>	<b>101,100</b>	<b>136,319</b>	<b>141,709</b>	<b>3,808</b>	<b>2.76%</b>	<b>5,390</b>	<b>3.95%</b>

<b>CATEGORY</b>	<b>Public Works</b>
<b>DEPARTMENT</b>	<b>Snow and Ice Control</b>
<b>ACCOUNT ORGANIZATION</b>	<b>101-53350</b>

### **MISSION:**

To provide safe winter driving conditions for motorists and pedestrians while operating within the budget guidelines established by the Village Board. The objective is to ensure adequate traction for vehicles that are properly equipped for winter driving.

### **PROGRAM GUIDELINES:**

Priority-based street maintenance streets are plowed and treated in a designated priority order during snow events with primary routes and major thoroughfares receiving first attention. Secondary routes are addressed once primary routes are clear and safe. During heavy snowfall, primary streets may require continuous plowing before secondary routes can be serviced.

The timing and method of snow and ice control are determined by several key factors: storm intensity and duration, time of day and traffic volume, total accumulation, wind speed and drifting, and temperature and moisture content of snow. The Village applies anti-icing materials when snow accumulation is less than two inches or when conditions warrant pre-treatment.

### **PERFORMANCE MEASUREMENTS**

	<b>Actual 2023</b>	<b>Actual 2024</b>	<b>Projected 2025</b>	<b>Target 2026</b>
Prepared and mailed private snow removal invoices	40	6	12	12
Times Village streets salted	22	15	15	15
Times Village streets plowed	12	8	8	10
Times snow removed	7	3	2	3
Hours to routinely complete snowplow routes	6	6	6	6

## **2026 GOALS**

1. To complete all snowplow routes, accident free.
2. To complete all snowplow routes in a six-hour period.
3. To remove snow from the business area in a timely manner after plowing.
4. To continue to update our snow removal and snow plowing equipment.
5. To identify ways of improving our snow removal operations.
6. Continue usage of brine to reduce salt usage.
7. Continue to look for new ways to significantly cut back on salt usage.
8. Seek training so that operators understand lane mile calibrations for consistent and controlled salt rates.
9. Provide safety for pedestrians and motorists with properly maintained Village streets.
10. Continue to monitor weather conditions to control snowplowing operation.
11. Before a snowstorm, pretreat streets with brine obtained from the Water Utility to reduce salt usage.

## **SIGNIFICANT PROGRAM/COST CHANGES**

For 2024/2025 season the cost for road salt was \$83.56/ton delivered and for the 2025/2026 season the cost of road salt is \$87.74/ton delivered. Usage is weather dependent. Future equipment will be need to be added to the fleet as the Village takes more ownership of sidewalks.

## **PERSONNEL CHANGES/JUSTIFICATION**

None

## **2025 ACHIEVEMENTS**

1. Completed all snowplow routes, accident free.
2. Completed all snowplow routes in a six-hour period.
3. Removed snow from the business area in a timely manner after plowing.
4. Update our snow removal and snow plowing equipment.
5. Identified ways of improving snow removal operations.
6. Focus on brine to reduce salt usage.
7. Look for new ways to significantly cut back on salt usage.
8. Research alternative sites for snow dumping.

9. Provided safety for pedestrians and motorists with properly maintained Village streets.
10. Continued to monitor weather conditions to control snowplowing operation.
11. Pretreated streets with brine obtained from the Water Utility to reduce salt usage.

**CAPITAL OUTLAY**

None

## 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						
<b>Snow and Ice Control</b>													
101-53350-101	FULL-TIME WAGES	90,524	81,054	103,612	103,612	66,633	98,431	107,756	4,144	4.00%	9,325	9.47%	COLA and step impact
101-53350-102	PART-TIME WAGES	25	-	-	-	-	-	-	#DIV/0!	-	#DIV/0!	-	-
101-53350-103	SOCIAL SECURITY	9,070	7,134	9,838	9,838	6,687	9,346	10,386	548	5.57%	1,040	11.13%	
101-53350-104	RETIREMENT	8,409	6,677	8,875	8,875	6,262	8,431	9,703	828	9.33%	1,272	15.09%	
101-53350-105	HEALTH INSURANCE	35,286	22,427	32,344	32,344	25,602	30,727	31,238	(1,106)	-3.42%	511	1.66%	Employee election changes
101-53350-107	LIFE INSURANCE	79	47	58	58	48	55	59	1	1.72%	4	7.27%	
101-53350-108	DENTAL INSURANCE	2,612	1,584	1,909	1,909	1,729	1,814	2,126	217	11.37%	312	17.20%	
101-53350-109	DISABILITY INSURANCE	275	172	207	207	174	197	217	10	4.83%	20	10.15%	
101-53350-110	OVERTIME	33,580	16,104	25,000	25,000	23,498	25,000	28,000	3,000	12.00%	3,000	12.00%	Growth and snow events impact levels of OT
101-53350-201	TRAINING & CONFERENCES	160	120	500	500	201	500	500	-	0.00%	-	0.00%	
101-53350-211	FOOD & PROVISIONS	1,099	539	500	500	476	500	500	-	0.00%	-	0.00%	
101-53350-212	CLOTHING ALLOWANCE	224	377	400	400	644	644	427	27	6.75%	(217)	-33.70%	
101-53350-213	SAFETY EQUIPMENT	14	51	150	150	26	100	150	-	0.00%	50	50.00%	
101-53350-218	SALT, CHIPS	34,419	60,154	41,000	41,000	34,348	62,000	36,000	(5,000)	-12.20%	(26,000)	-41.94%	Need to draw 300 tons in December 2025 for early fill commitment, lower purchases in 2026
101-53350-221	SMALL EQUIPMENT	2,248	2,299	7,500	7,500	-	5,000	7,500	-	0.00%	2,500	50.00%	
101-53350-226	POSTAGE	382	437	500	500	482	500	500	-	0.00%	-	0.00%	
101-53350-227	PUBLIC INFORMATION	-	188	500	500	-	500	500	-	0.00%	-	0.00%	
101-53350-301	NEW EQUIPMENT	-	-	-	-	-	-	-	#DIV/0!	-	#DIV/0!	-	
<b>Total Snow and Ice Control</b>		<b>218,406</b>	<b>199,364</b>	<b>232,893</b>	<b>232,893</b>	<b>166,809</b>	<b>243,745</b>	<b>235,562</b>	<b>2,669</b>	<b>1.15%</b>	<b>(8,183)</b>	<b>-3.36%</b>	

<b>CATEGORY</b>	<b>Public Works</b>
<b>DEPARTMENT</b>	<b>Weeds</b>
<b>ACCOUNT ORGANIZATION</b>	<b>101-53460</b>

### **MISSION:**

To ensure effective enforcement of Village ordinances related to noxious weeds and overgrown vegetation. Grass and weeds must not exceed 8 inches in height, and only one notice will be issued per property during each growing season.

### **PERFORMANCE MEASUREMENTS**

	<b>Actual 2023</b>	<b>Actual 2024</b>	<b>Projected 2025</b>	<b>Target 2026</b>
Number of weed complaints	47	59	45	45
Weed notices prepared and mailed	30	48	32	30
Weed invoices prepared and mailed	3	9	5	4

### **2026 GOALS**

1. Communicate noxious weed code information to the public.
2. Monitor and consistently enforce code requirements.
3. Prepare and mail out noxious weed notices and invoices to owners of non-compliance.
4. Village crew to monitor and eradicate weeds at Village railroad spur.

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

None

### **PERSONNEL CHANGES/JUSTIFICATION**

None

### **2025 ACHIEVEMENTS**

1. Communicated noxious weed code information to the public.
2. Monitored and consistently enforced code requirements.
3. Prepared and mailed out noxious weed out-of-compliance notices to residents.
4. Village crew cut/trimmed long grass and noxious weeds at private residences after non-compliance.

5. Prepared and mailed out noxious weed invoices.

**CAPITAL OUTLAY**

None

## 2026 PROPOSED BUDGET

ACCOUNT NUMBER	ACCOUNT TITLE	AMENDED						INCREASE (DECREASE)	% CHANGE 2025 BUDGET	ESTIMATED 2025 ACTUAL	ESTIMATED 2025	% CHANGE 2025 ACTUAL	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>Weed Control</b>													
101-53460-101	FULL-TIME WAGES	2,697	3,574	3,001	3,001	648	1,500	3,819	818	27.26%	2,319	154.60%	
101-53460-102	PART-TIME WAGES	963	-	500	500	-	-	(500)	-100.00%	-	#DIV/0!		
101-53460-103	SOCIAL SECURITY	266	259	267	267	46	134	289	22	8.24%	155	115.67%	
101-53460-104	RETIREMENT	184	247	210	210	45	105	275	65	30.95%	170	161.90%	
101-53460-105	HEALTH INSURANCE	755	939	917	917	252	459	1,061	144	15.70%	602	131.15%	
101-53460-107	LIFE INSURANCE	2	2	-	-	0	-	-	-	#DIV/0!	-	#DIV/0!	
101-53460-108	DENTAL INSURANCE	54	82	55	55	15	28	71	16	29.09%	43	153.57%	
101-53460-109	DISABILITY INSURANCE	6	8	7	7	2	4	11	4	57.14%	7	175.00%	
101-53460-212	CLOTHING ALLOWANCE	-	-	-	-	-	-	11	11	#DIV/0!			
101-53460-218	OPERATIONAL SUPPLIES	14	51	150	150	26	150	150	-	0.00%	-	0.00%	
101-53460-226	POSTAGE	60	64	75	75	68	75	80	5	6.67%	5	6.67%	
101-53460-227	PUBLIC INFORMATION	84	94	150	150	94	161	170	20	13.33%	9	5.59%	
101-53460-247	VEHICLE	2,377	1,431	1,800	1,800	521	1,500	1,800	-	0.00%	300	20.00%	
<b>Total Weed Control</b>		<b>7,461</b>	<b>6,750</b>	<b>7,132</b>	<b>7,132</b>	<b>1,717</b>	<b>4,116</b>	<b>7,737</b>	<b>605</b>	<b>8.48%</b>	<b>3,621</b>	<b>87.97%</b>	

<b>CATEGORY</b>	<b>Public Works</b>
<b>DEPARTMENT</b>	<b>Recycling</b>
<b>ACCOUNT ORGANIZATION</b>	<b>101-53650</b>

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### **MISSION:**

The Public Works Department provides timely and efficient recycling pickup services to support residential recycling efforts in alignment with Outagamie County guidelines. These services are designed to help residents responsibly dispose of items that fall outside regular refuse collection.

- Every three months, the department collects large metal items such as bed frames, grills (without propane tanks), and metal shelving.
- Also included in the quarterly collection is the pickup of appliances that typically contain freon, such as refrigerators, freezers, and air conditioners.

### **PERFORMANCE MEASUREMENTS**

	<b>Actual 2023</b>	<b>Actual 2024</b>	<b>Projected 2025</b>	<b>Target 2026</b>
Refrigerant Stickers	93	92	90	90
Recycling Polycarts Change Outs to Residents (Upsize/Downsize/Worn)	122	107	150	150
Recycling Polycarts Given to New Residents	25	17	20	25

### **2026 GOALS**

1. Curtail refuse tonnage, continue public education on recycling.
2. Work with County on their recycling program.

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

None

### **PERSONNEL CHANGES/JUSTIFICATION**

None

## **2025 ACHIEVEMENTS**

1. In accordance with State law, the Village crew did not pick up any E-waste curbside.
2. In-house collection of recycling at all Village buildings.

## **CAPITAL OUTLAY**

None

## 2026 PROPOSED BUDGET

ACCOUNT NUMBER	ACCOUNT TITLE							INCREASE (DECREASE)	% CHANGE 2025 BUDGET	ESTIMATED 2025 ACTUAL	ESTIMATED 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	BUDGET	2025 BUDGET	2025 ACTUAL	
<b>Recycling</b>												
101-53650-101	FULL-TIME WAGES	28,518	33,777	32,891	32,891	24,500	32,891	35,014	2,123	6.45%	2,123	6.45% COLA, step increase and allocation of hours impact
101-53650-102	PART-TIME WAGES	840	62	500	500	-	-	(500)	-100.00%	-	#DIV/0!	
101-53650-103	SOCIAL SECURITY	2,156	2,472	2,555	2,555	1,806	2,555	2,679	124	4.85%	124	4.85%
101-53650-104	RETIREMENT	1,942	2,334	2,275	2,275	1,705	2,275	2,507	232	10.20%	232	10.20%
101-53650-105	HEALTH INSURANCE	6,750	10,005	10,117	10,117	6,847	10,117	9,765	(352)	-3.48%	(352)	-3.48%
101-53650-107	LIFE INSURANCE	19	22	22	22	15	22	22	-	0.00%	-	0.00%
101-53650-108	DENTAL INSURANCE	549	714	624	624	478	624	693	69	11.06%	69	11.06%
101-53650-109	DISABILITY INSURANCE	60	73	64	64	51	64	71	7	10.94%	7	10.94%
101-53650-110	OVERTIME	11	-	-	-	27	27	-	-	#DIV/0!	(27)	-100.00%
101-53650-204	CONTRACTUAL SERVICES	707	548	800	800	796	1,100	1,800	1,000	125.00%	700	63.64%
101-53650-212	CLOTHING ALLOWANCE	56	56	60	60	-	-	146	86	143.33%	146	#DIV/0!
101-53650-221	SMALL EQUIPMENT	-	6,046	6,500	6,500	7,300	7,300	10,000	3,500	53.85%	2,700	36.99% Recycling container purchases correction from Sanitation
101-53650-226	POSTAGE	488	497	550	550	541	541	550	-	0.00%	9	1.66%
101-53650-227	PUBLIC INFORMATION	-	-	200	200	-	200	200	-	0.00%	-	0.00%
<b>Total Recycling</b>		<b>42,096</b>	<b>56,604</b>	<b>57,158</b>	<b>57,158</b>	<b>44,064</b>	<b>57,716</b>	<b>63,447</b>	<b>6,289</b>	<b>11.00%</b>	<b>5,731</b>	<b>9.93%</b>

<b>CATEGORY</b>	<b>Culture, Recreation &amp; Education</b>
<b>DEPARTMENT</b>	<b>Parks</b>
<b>ACCOUNT ORGANIZATION</b>	<b>55200</b>

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**MISSION:**

The Parks Department maintains over 90 acres of parks, open space areas and wilderness for various activities. Uses include playground equipment, picnicking and shelters, trails, softball, baseball, soccer, football, volleyball, tennis, basketball, ice-skating and festivals. The Parks Department provides opportunities for participants, residents, spectators, and an array of other leisure time activities.

**PERFORMANCE MEASUREMENTS**

	<b>Actual 2023</b>	<b>Actual 2024</b>	<b>Projected 2025</b>	<b>Target 2026</b>
Total Acreage	86.11	86.11	86.11	86.11
Total Parks & Tot lots	11	11	11	11
Paved Park Trails (Miles)	3.23	3.25	3.51	3.51
Playgrounds	9	9	9	9
Outdoor Open-Air Shelters ( <i>reservable</i> )	5	5	5	6
Shelter/Plaza Reservations	274	241	230	250
Athletic Field Use	653	696	680	690

**2026 GOALS**

1. Update Cheese Fest Shelter wood.
2. Painting updates to Doyle Park shelters.
3. Investigate waterfowl management programs for goose control.
4. Upgrade flooring at various park bathrooms.
5. Restore shelter peaks.
6. Continue efforts to enhance Ebben Trail with amenities such as benches, picnic tables, garbage cans, and dog waste stations.
7. Continued efforts for the upkeep of hard surfaces within our park system.
8. Reduce the number of geese in select parks, which results in less waste from the waterfowl, more usable park open space and less maintenance efforts.
9. Investigate plan to update Legion Park open air shelter.
10. Maintain and replace playground structures as safety dictate and funding allow.

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

None

### **PERSONNEL CHANGES/JUSTIFICATION**

None

### **2025 ACHIEVEMENTS**

1. Painted band shell.
2. Successfully update ordinance for e-bikes and other various recreational vehicles permitted on trail system.
3. Continued to maintain and replace playground structures as safety dictate and funding allow.
4. Successfully repair and paint open air shelter at Jaycees/Hietpas Tot Lot.
5. Successfully implement 'safe trail use' signs on trail systems.
6. Successfully continued efforts in the upkeep of hard surfaces within our park system.
7. Installed two fence dividers within pickleball courts.
8. Successfully install bridge and new trail system within Heesakker Park.
9. Reduce the number of geese in select parks, which results in less waste from the waterfowl, more usable park open space and less maintenance efforts.
10. Successfully painted multipurpose court wall at Doyle Park.

### **CAPITAL OUTLAY**

None

## 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>Parks</b>														
101-55200-101	FULL-TIME WAGES	201,834	230,252	231,220	231,220	179,770	231,220	239,604	8,384	3.63%	8,384	3.63%	Step and COLA increase	
101-55200-102	PART-TIME WAGES	51,117	52,837	62,520	62,520	40,248	53,581	62,000	(520)	-0.83%	8,419	15.71%		
101-55200-103	SOCIAL SECURITY	18,836	21,120	22,609	22,609	16,446	22,609	23,209	600	2.65%	600	2.65%		
101-55200-104	RETIREMENT	13,787	15,812	16,001	16,001	12,316	16,001	17,193	1,192	7.45%	1,192	7.45%	WRS .05% increase and impact of wage increase	
101-55200-105	HEALTH INSURANCE	51,073	56,471	61,598	61,598	41,446	61,598	60,918	(680)	-1.10%	(680)	-1.10%		
101-55200-107	LIFE INSURANCE	115	128	117	117	89	117	107	(10)	-8.55%	(10)	-8.55%		
101-55200-108	DENTAL INSURANCE	2,840	2,790	3,139	3,139	2,064	3,139	3,342	203	6.47%	203	6.47%		
101-55200-109	DISABILITY INSURANCE	434	498	460	460	347	460	481	21	4.57%	21	4.57%		
101-55200-110	OVERTIME	2,566	1,257	1,750	1,750	790	1,750	1,750	-	0.00%	-	0.00%		
101-55200-113	UNEMPLOYMENT COMPENSATION	504	236	-	-	-	-	-	-	#DIV/0!	-	#DIV/0!		
101-55200-201	TRAINING & CONFERENCES	651	468	1,692	1,692	663	1,692	1,692	-	0.00%	-	0.00%		
101-55200-203	TELEPHONE	1,471	1,644	1,470	1,470	1,151	1,470	1,500	30	2.04%	30	2.04%		
101-55200-204	CONTRACTUAL SERVICES	16,884	83,884	32,000	32,000	19,122	32,000	32,000	-	0.00%	-	0.00%	2024 insurance claims (Doyle Park Bathroom \$16,340 & Van Lieshout Bleacher/Fence \$32,954)	
101-55200-205	EQUIPMENT REPAIRS	24	-	800	800	-	700	800	-	0.00%	100	14.29%		
101-55200-206	OFFICE SUPPLIES	77	3	100	100	173	180	100	-	0.00%	(80)	-44.44%		
101-55200-208	BOOKS, SUBSCRIPTIONS, MEMBERSHIP	150	98	200	200	150	200	200	-	0.00%	-	0.00%		
101-55200-210	RENTALS	720	-	250	250	-	250	250	-	0.00%	-	0.00%		
101-55200-212	CLOTHING ALLOWANCE	932	1,198	1,000	1,000	910	1,000	1,000	-	0.00%	-	0.00%		
101-55200-213	SAFETY EQUIPMENT	1,062	876	3,000	3,000	625	3,000	3,000	-	0.00%	-	0.00%		
101-55200-215	HORTICULTURAL SUPPLIES	3,410	1,529	2,700	2,700	1,664	2,700	2,700	-	0.00%	-	0.00%		
101-55200-216	CONSTRUCTION MATERIALS	33,151	15,474	20,000	20,000	5,632	18,000	20,000	-	0.00%	2,000	11.11%		
101-55200-218	OPERATIONAL SUPPLIES	3,611	3,121	3,000	3,000	7,348	8,000	4,000	1,000	33.33%	(4,000)	-50.00%	2025: Mulch and soccer goals 2026: Backflow preventor and licensing requirement required	
101-55200-221	SMALL EQUIPMENT	952	2,650	2,600	2,600	2,654	2,700	2,600	-	0.00%	(100)	-3.70%		
101-55200-222	JANITORIAL SUPPLIES	1,717	1,654	1,200	1,200	2,064	2,064	1,800	600	50.00%	(264)	-12.79%		
101-55200-225	OTHER NON-PERSON	9,605	6,226	7,500	7,500	-	7,500	7,500	-	0.00%	-	0.00%	Lock Tender Wages (50%) and Insurance (20%); 2023 includes charges for 2022 and 2023	
101-55200-242	BLDG & GRNDS REPAIRS & MAINT	14,792	15,372	14,375	14,375	12,523	14,375	25,500	11,125	77.39%	11,125	77.39%	Van Lieshout score staircase, Cheesefest Stage fascia board rplcmnt & rentable shelter rps	
101-55200-247	VEHICLE	37,302	29,181	27,000	27,000	29,205	29,500	29,000	2,000	7.41%	(500)	-1.69%	Unexpected vehicle 2023, age of vehicles and cost of repairs	
101-55200-249	UTILITIES	51,739	49,255	73,455	73,455	45,348	71,500	73,850	395	0.54%	2,350	3.29%		
<b>Total Park</b>		<b>521,357</b>	<b>594,034</b>	<b>591,756</b>	<b>591,756</b>	<b>422,748</b>	<b>587,306</b>	<b>616,096</b>	<b>24,340</b>	<b>4.11%</b>	<b>28,790</b>	<b>4.90%</b>		

<b>CATEGORY</b>	<b>Culture, Recreation and Education</b>
<b>DEPARTMENT</b>	<b>Recreation</b>
<b>ACCOUNT ORGANIZATION</b>	<b>55300</b>

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**MISSION:**

Conduct a community commitment to quality of life that provides an array of opportunities to improve an individual's physical health and outlook on life. These opportunities include instructional, athletic, and social programs that are designed to satisfy a wide range of interests and to accommodate more age groups.

**PERFORMANCE MEASURMENTS**

PROGRAM PARTICIPATION	Actual <u>2023</u>	Actual <u>2024</u>	Projected <u>2025</u>	Target <u>2026</u>
Enrichment Classes	906	1,015	995	900
Youth/Club Sports Leagues	902	860	850	800
One-Day Youth Events	1,454	1,381	1,264	1,200
Adult Softball	224	207	199	190
Senior Activities/Trips	1,081	594	650	600
Community Events	7,585	5,890	6,500	6,500
<b>TOTALS</b>	<b>12,152</b>	<b>9,947</b>	<b>10,358</b>	<b>10,540</b>

**2026 GOALS**

1. Continue to offer a variety of programs for all ages.
2. Collaborative working relationship with the Little Chute School District, Little Chute Diamond Club, Heart of the Valley Soccer Association, and the Little Chute Gridiron Association.
3. Work to increase social media promotion of recreation programs and events.
4. Continue to work with local food businesses to be a part of Pints on the Plaza.
5. Continue to improve Little Chute Business Association relationships, increase attendance numbers through family-friendly events, and expand advertising to Northeast Wisconsin region to allow for new foot traffic to Little Chute.

**SIGNIFICANT PROGRAM/COST CHANGES**

None

**PERSONNEL CHANGES/JUSTIFICATION**

None

**2025 ACHIEVEMENTS**

1. Continued to improve the working relationship with the Little Chute Area School District, Little Chute Diamond Club, Heart of the Valley Soccer Association, and the Little Chute Gridiron Association.
2. Maintain summer program offerings to increase attendance maximums in some programs.
3. Offered joint community park scavenger hunt program with Kimberly Rec Dept.
4. Continued “Be Active Wisconsin Community Fitness Challenge” with other community recreation departments in Wisconsin.
5. Hosted a Pints on the Plaza and Pints in the Park (Van Lieshout Park) event.
6. Offered joint community adult bus trip to Cedarburg.

**CAPITAL OUTLAY**

None

## 2026 PROPOSED BUDGET

ACCOUNT NUMBER	ACCOUNT TITLE	AMENDED						INCREASE (DECREASE)	% CHANGE BUDGET	% CHANGE 2025 BUDGET	ESTIMATED 2025 ACTUAL	ESTIMATED 2025 ACTUAL	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 3% AND \$1,000	
		ACTUAL 2023	ACTUAL 2024	BUDGET 2025	BUDGET 2025	YTD 2025	ESTIMATED 2025	BUDGET 2026					HIGHLIGHT IF LESS THAN 3% AND \$1,000	
<b>Recreation</b>														
101-55300-101	FULL-TIME WAGES	72,297	80,150	85,727	85,727	54,467	85,727	78,477	(7,250)	-8.46%	(7,250)	-8.46%	2025 Recreation Supervisor Retirement payout, new hire at lower step	
101-55300-102	PART-TIME WAGES	30,774	37,285	46,275	46,275	32,065	42,800	46,275	-	0.00%	3,475	8.12%		
101-55300-103	SOCIAL SECURITY	7,578	8,784	10,106	10,106	6,480	9,856	9,935	(171)	-1.69%	79	0.80%	2025 Recreation Supervisor Retirement payout, new hire at lower step	
101-55300-104	RETIREMENT	4,919	5,344	5,672	5,672	2,455	4,862	5,369	(303)	-5.34%	507	10.43%		
101-55300-105	HEALTH INSURANCE	21,564	13,868	10,520	10,520	5,812	10,520	22,699	12,179	115.77%	12,179	115.77%	Recreation Supervisor has family plan vs single plan previously	
101-55300-107	LIFE INSURANCE	39	38	36	36	15	36	36	-	0.00%	-	0.00%		
101-55300-108	DENTAL INSURANCE	1,139	616	438	438	252	438	818	380	86.76%	380	86.76%		
101-55300-109	DISABILITY INSURANCE	160	168	171	171	66	171	157	(14)	-8.19%	(14)	-8.19%		
101-55300-110	OVERTIME	-	85	100	100	168	300	100	-	0.00%	(200)	-66.67%		
101-55300-111	SPORTS OFFICIALS	4,003	3,210	5,000	5,000	3,249	4,100	5,000	-	0.00%	900	21.95%		
101-55300-113	UNEMPLOYMENT COMPENSATION	-	287	-	-	-	-	-	#DIV/0!	-	#DIV/0!	#DIV/0!		
101-55300-201	TRAINING & CONFERENCE	792	172	1,225	1,225	663	1,100	3,025	1,800	146.94%	1,925	175.00%	Program Supervisor Leadership Academy, rec staff training for participant emotional disabilities	
101-55300-203	TELEPHONE	849	895	900	900	510	900	900	-	0.00%	-	0.00%		
101-55300-204	CONTRACTUAL SERVICES	4,076	4,641	5,400	5,400	5,795	5,800	5,400	-	0.00%	(400)	-6.90%		
101-55300-206	OFFICE SUPPLIES	943	537	900	900	273	850	900	-	0.00%	50	5.88%		
101-55300-207	PRINTING & REPRODUCTION	6,114	300	500	500	485	500	500	-	0.00%	-	0.00%		
101-55300-208	BOOKS, SUBSCRIPTIONS, MEMBERSHIP	4,513	4,898	5,050	5,050	5,125	5,200	5,050	-	0.00%	(150)	-2.88%		
101-55300-213	SAFETY EQUIPMENT	-	297	400	400	158	375	400	-	0.00%	25	6.67%		
101-55300-218	OPERATIONAL SUPPLIES	35,719	40,736	43,750	43,750	32,041	41,500	43,750	-	0.00%	2,250	5.42%		
101-55300-219	AWARDS & RECOGNITION	150	150	200	200	-	150	200	-	0.00%	50	33.33%		
101-55300-221	SMALL EQUIPMENT	3,276	2,333	7,100	7,100	1,711	6,550	7,100	-	0.00%	550	8.40%		
101-55300-225	OTHER NON-PERSON	266	2,437	450	450	-	450	450	-	0.00%	-	0.00%		
101-55300-226	POSTAGE	2,149	-	-	-	-	-	-	#DIV/0!	-	#DIV/0!	#DIV/0!		
101-55300-232	SPECIAL EVENTS	1,734	1,175	1,500	1,500	400	1,450	1,500	-	0.00%	50	3.45%		
101-55300-233	CHEESE FEST	-	-	-	-	1,416	1,416	-	#DIV/0!	(1,416)	-100.00%			
101-55300-247	VEHICLE	1,691	1,413	2,500	2,500	778	2,000	2,500	-	0.00%	500	25.00%		
<b>Total Recreation</b>		<b>204,743</b>	<b>209,821</b>	<b>233,920</b>	<b>233,920</b>	<b>154,384</b>	<b>227,051</b>	<b>240,541</b>	<b>6,621</b>	<b>2.83%</b>	<b>13,490</b>	<b>5.94%</b>		

<b>CATEGORY</b>	<b>Culture, Recreation and Education</b>
<b>DEPARTMENT</b>	<b>Forestry</b>
<b>ACCOUNT ORGANIZATION</b>	<b>55440</b>

**MISSION:**

The Forestry Department provides quality maintenance, preservation and enhancement of the Village of Little Chute's trees and shrubs. Forestry is responsible for regulating and controlling the planting, transplanting, removal, maintenance and protection of village trees and shrubs. The focus is to improve the Village's appearance and alleviate any unsafe conditions.

**PERFORMANCE MEASUREMENTS**

	<b>Actual 2023</b>	<b>Actual 2024</b>	<b>Projected 2025</b>	<b>Target 2026</b>
Number of Trees Trimmed	350	330	250	286
Number of Trees Removed	100	68	30	46
Number of Trees Planted	50	50	50	50

**2026 GOALS**

1. Continue to enhance and grow urban forest to maintain Tree City USA status.
2. Continue terrace tree planting program.
3. Continue 10-year plan to remove all ash trees from public property. 2026 will be year six of the program that will focus on trees in Zone D, park trees, and various trees cottonwood trees throughout parks classified as "Needs Removal" through sidewalk and tree risk evaluation programs.
4. Remove stumps in Zone C and various locations throughout Village as funding allows.
5. Continue to plant trees to replace the ash trees being removed as funding allows.
6. Continue to update tree inventory in GIS for department staff.
7. Trim all trees located within Zone D of the Village.

**SIGNIFICANT PROGRAM/COST CHANGES**

None

**PERSONNEL CHANGES/JUSTIFICATION**

None

**2025 ACHIEVEMENTS**

1. Received 31<sup>st</sup> annual Tree City USA Award.
2. Performed our annual tree trimming in Zone C.
3. Partnered with Van Zeeland Nursery to celebrate Arbor Day with the Little Chute Area School District Elementary students. Planted one Swamp Oak tree in Legion Park.
4. Continued to update GIS as we plant, remove, and work on trees.
5. Removed a combination 30 ash and various trees within the village through a combined effort of Ash Tree Removal RFP, MBS Tree Services for trees in powerlines, and Village staff. This accounts for approximately 10% of the village's ash trees.
6. Will be applying for the Tree City Growth Award at the end of 2025.
7. Cleared canal and levy of overgrowth and invasive species throughout Heesakker Park in partnership with Fox Locks Navigation Authority, Winnebago Corrections, and staff.
8. Cleared lock property line of overgrowth and invasive species.
9. Purchased forestry equipment that allows staff to trim for safety, clearance for code compliance (10 ft. over sidewalks/15 ft. over streets), health of tree and aesthetics.

**CAPITAL OUTLAY**

None

## 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 ACTUAL	ESTIMATED 2025 ACTUAL	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 3% AND \$1,000 ORANGE HIGHLIGHT AND BLUE HIGHLIGHT IF LESS THAN 3% AND \$1,000	
									(DECREASE)	INCREASE	% CHANGE	2025 BUDGET	2025 ACTUAL	2025 ACTUAL	HIGHLIGHT IF LESS THAN 3% AND \$1,000
<b>Forestry</b>															
101-55440-101	FULL-TIME WAGES	88,505	112,230	93,875	93,875	74,153	93,875	97,685	3,810	4.06%	3,810	4.06%	Impact of COLA and step increases		
101-55440-102	PART-TIME WAGES	2,231	856	5,000	5,000	2,197	3,200	5,000	-	0.00%	1,800	56.25%			
101-55440-103	SOCIAL SECURITY	6,639	8,389	7,582	7,582	5,602	7,582	7,870	288	3.80%	288	3.80%			
101-55440-104	RETIREMENT	6,023	7,789	6,482	6,482	5,069	6,482	6,986	504	7.78%	504	7.78%			
101-55440-105	HEALTH INSURANCE	21,536	30,398	24,403	24,403	19,382	24,403	25,066	663	2.72%	663	2.72%			
101-55440-107	LIFE INSURANCE	50	69	49	49	37	49	48	(1)	-2.04%	(1)	-2.04%			
101-55440-108	DENTAL INSURANCE	1,418	2,106	1,364	1,364	1,236	1,364	1,546	182	13.34%	182	13.34%			
101-55440-109	DISABILITY INSURANCE	181	252	187	187	140	187	194	7	3.74%	7	3.74%			
101-55440-110	OVERTIME	-	345	200	200	21	200	200	-	0.00%	-	0.00%			
101-55440-201	TRAINING & CONFERENCES	375	-	2,702	2,702	-	2,702	2,702	-	0.00%	-	0.00%			
101-55440-203	TELEPHONE	-	-	150	150	-	150	150	-	0.00%	-	0.00%			
101-55440-204	CONTRACTUAL SERVICES	29,172	24,836	29,500	29,500	30,300	30,300	29,500	-	0.00%	(800)	-2.64%			
101-55440-205	EQUIPMENT REPAIR	-	309	300	300	-	300	300	-	0.00%	-	0.00%			
101-55440-208	BOOKS, SUBSCRIPTIONS, MEMBERSHIP	85	-	50	50	-	30	50	-	0.00%	20	66.67%			
101-55440-212	CLOTHING ALLOWANCE	246	312	325	325	14	14	318	(7)	-2.15%	304	2171.43%			
101-55440-215	TREE PROGRAM	6,591	16,221	15,000	15,000	-	14,000	15,000	-	0.00%	1,000	7.14%			
101-55440-218	OPERATIONAL SUPPLIES	298	909	850	850	1,420	1,500	850	-	0.00%	(650)	-43.33%			
101-55440-221	SMALL EQUIPMENT	1,110	6,988	1,300	1,300	1,852	1,852	1,300	-	0.00%	(552)	-29.81%			
101-55440-225	OTHER NON-PERSON	-	63	100	100	-	100	100	-	0.00%	-	0.00%			
101-55440-247	VEHICLES	30,064	43,612	33,000	33,000	18,962	33,000	35,000	2,000	6.06%	2,000	6.06%			
101-55440-301	NEW EQUIPMENT	-	-	-	-	-	-	-	-	#DIV/0!	-	#DIV/0!			
<b>Total Forestry</b>		<b>194,523</b>	<b>255,684</b>	<b>222,419</b>	<b>222,419</b>	<b>160,383</b>	<b>221,290</b>	<b>229,865</b>	<b>7,446</b>	<b>3.35%</b>	<b>8,575</b>	<b>3.88%</b>			

<b>CATEGORY</b>	<b>Culture, Recreation and Education</b>
<b>DEPARTMENT</b>	<b>Youth Football</b>
<b>ACCOUNT ORGANIZATION</b>	<b>101-55460</b>

**MISSION:**

Provide a 6<sup>th</sup>, 7<sup>th</sup> & 8<sup>th</sup> grade youth football program each fall to promote teamwork, participation, and the learning of fundamental football skills and plays to ready the players for high school football. All coaches are instructed to coach that "winning is not all that matters." At the end of the season participants receive recognition and awards at the annual banquet to recognize each player for their accomplishments.

**PERFORMANCE MEASUREMENTS**

	<b>Actual 2023</b>	<b>Actual 2024</b>	<b>Projected 2025</b>	<b>Target 2026</b>
Number of Jets Football Team	3	3	3	3
Number of Jets Football Players	71	81	82	80
Number of Games	8 per team	8 per team	8 per team	8 per team

**2026 GOALS**

1. Replace scheduled number of helmets annually.
2. Teach good sportsmanship to each youth player, team manager, and others associated with the team, so in fact the situation is a positive learning experience.
3. Increase total participation.
4. Continue and enhance working relationship with the Gridiron Association and Little Chute School District: game supervision, flag football coaching, banquet sponsorship, goals, and objectives.

**SIGNIFICANT PROGRAM/COST CHANGES**

None

**PERSONNEL CHANGES/JUSTIFICATION**

None

## **2025 ACHIEVEMENTS**

1. Successfully accommodated school district scheduling.
2. Complied with concussion laws and provided athletic trainer supervision at home games.
3. Continued working relationship with Little Chute Gridiron Association to supervise scoring and time management of all Jets home games.
4. Continued working relationship with Little Chute School District to use high school field for Jets home games.
5. Replaced helmets and purchased new pants through donations from Cheese Fest, Little Chute Gridiron and Tom Meyers Sportsman Banquet.

## **CAPITAL OUTLAY**

None

## 2026 PROPOSED BUDGET

ACCOUNT NUMBER	ACCOUNT TITLE	AMENDED						INCREASE (DECREASE)	% CHANGE	% 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>Youth Football</b>													
101-55460-101	FULL-TIME WAGES	5,156	5,688	6,127	6,127	3,877	6,127	7,877	1,750	28.56%	1,750	28.56%	COLA and step impact
101-55460-103	SOCIAL SECURITY	373	420	469	469	287	469	603	134	28.57%	134	28.57%	
101-55460-104	RETIREMENT	351	380	407	407	185	407	537	130	31.94%	130	31.94%	
101-55460-105	HEALTH INSURANCE	1,522	1,021	743	743	420	743	2,325	1,582	212.92%	1,582	212.92%	Health rate increase average of 9% offset by staff enrollment changes
101-55460-107	LIFE INSURANCE	3	3	3	3	1	3	4	1	33.33%	1	33.33%	
101-55460-108	DENTAL INSURANCE	79	45	31	31	18	31	83	52	167.74%	52	167.74%	
101-55460-109	DISABILITY INSURANCE	11	12	12	12	5	12	16	4	33.33%	4	33.33%	
101-55460-110	OVERTIME	-	5	-	-	11	25	-	-	#DIV/0!	(25)	-100.00%	
101-55460-111	SPORTS OFFICIALS	5,307	6,280	6,580	6,580	468	6,580	6,580	-	0.00%	-	0.00%	
101-55460-204	CONTRACTUAL SERVICES	2,611	2,733	2,600	2,600	-	2,600	2,600	-	0.00%	-	0.00%	
101-55460-211	FOOD & PROVISIONS	4,164	4,578	5,300	5,300	-	5,300	5,300	-	0.00%	-	0.00%	
101-55460-213	SAFETY EQUIPMENT	56	70	200	200	192	200	200	-	0.00%	-	0.00%	
101-55460-225	EQUIPMENT	12,164	7,457	6,250	24,250	6,789	24,000	6,250	-	0.00%	(17,750)	-73.96%	Packer donation 2024 helmets, Cheesefest, Tom Myers Sport Banquet and Gridiron donations
<b>Total Youth Football</b>		<b>31,797</b>	<b>28,692</b>	<b>28,722</b>	<b>46,722</b>	<b>12,253</b>	<b>46,497</b>	<b>32,375</b>	<b>3,653</b>	<b>12.72%</b>	<b>(14,122)</b>	<b>-30.37%</b>	

<b>CATEGORY</b>	<b>Culture, Recreation and Education</b>
<b>DEPARTMENT</b>	<b>Community Band</b>
<b>ACCOUNT ORGANIZATION</b>	<b>55480</b>

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**MISSION:**

A volunteer community band performs at community events and festivals.

**PERFORMANCE MEASUREMENTS**

	<b>Actual 2023</b>	<b>Actual 2024</b>	<b>Projected 2025</b>	<b>Target 2026</b>
Number of Band Members	81	81	50	60
Number of Band Concerts – Doyle Park/Plaza	9	8	8	8
Number of Parades/Special Performances	9	9	10	9

**2026 GOALS**

1. Continue to develop as a musical group.
2. Look for other concert opportunities to continue to grow the offerings provided by the Little Chute Community Band.
3. Listen to the membership and make the organization a welcoming group to be enjoyed by all members.
4. Provide an opportunity to bring those who share common interests together in a relaxing and non-pressure environment.
5. Provide concerts that appeal to all ages.
6. Update any equipment based on budget and needs.

**SIGNIFICANT PROGRAM/COST CHANGES**

None

**PERSONNEL CHANGES/JUSTIFICATION**

None

## **2025 ACHIEVEMENTS**

1. Successful summer concert series and parade performances.
2. Maintained consistent and improving membership.
3. Continued progress in transforming a very traditional focus by accommodating the needs and lifestyles of the younger generation.
4. Continued to work with the Little Chute School District to utilize space at the High School.
5. Purchased new DOT approved parade trailer.

## **CAPITAL OUTLAY**

None

## 2026 PROPOSED BUDGET

ACCOUNT NUMBER	ACCOUNT TITLE	AMENDED						INCREASE (DECREASE)	% CHANGE	ESTIMATED BUDGET	ESTIMATED 2025 BUDGET	ESTIMATED 2025 ACTUAL	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>Community Band</b>														
101-55480-101	FULL-TIME WAGES	3,016	3,282	3,598	3,598	2,277	3,598	2,477	(1,121)	-31.16%	(1,121)	-31.16%	2025 Recreation Supervisor Retirement payout, new hire at lower step	
101-55480-102	PART-TIME WAGES	3,650	3,650	3,650	3,650	2,738	3,650	3,650	-	0.00%	-	0.00%		
101-55480-103	SOCIAL SECURITY	497	521	554	554	378	554	469	(85)	-15.34%	(85)	-15.34%		
101-55480-104	RETIREMENT	205	222	242	242	124	242	171	(71)	-29.34%	(71)	-29.34%		
101-55480-105	HEALTH INSURANCE	864	651	423	423	254	423	640	217	51.30%	217	51.30%		
101-55480-107	LIFE INSURANCE	1	1	2	2	1	2	1	(1)	-50.00%	(1)	-50.00%		
101-55480-108	DENTAL INSURANCE	42	28	18	18	11	18	24	6	33.33%	6	33.33%		
101-55480-109	DISABILITY INSURANCE	7	7	7	7	4	7	5	(2)	-28.57%	(2)	-28.57%		
101-55480-110	OVERTIME	-	2	-	-	4	4	-	-	#DIV/0!	(4)	-100.00%		
101-55480-202	LOCAL AUTO EXPENSES	200	200	200	200	-	100	200	-	0.00%	100	100.00%		
101-55480-205	EQUIPMENT REPAIR	-	60	200	200	-	100	200	-	0.00%	100	100.00%		
101-55480-211	FOOD & PROVISIONS	166	636	200	200	28	200	200	-	0.00%	-	0.00%		
101-55480-218	OPERATIONAL SUPPLIES	1,298	2,603	1,600	1,600	488	800	1,600	-	0.00%	800	100.00%		
101-55480-221	SMALL EQUIPMENT	38	-	-	-	-	-	-	-	#DIV/0!	-	#DIV/0!		
101-55480-302	EQUIPMENT REPLACEMENT	-	-	-	-	28,250	29,022	29,022	-	-	#DIV/0!	(29,022)	-100.00%	
<b>Total Community Band</b>		<b>9,985</b>	<b>11,863</b>	<b>10,694</b>	<b>38,944</b>	<b>35,328</b>	<b>38,720</b>	<b>9,637</b>	<b>(1,057)</b>	<b>-9.88%</b>	<b>(29,083)</b>	<b>-75.11%</b>		

<b>CATEGORY</b>	<b>GENERAL GOVERNMENT</b>
<b>DEPARTMENT</b>	<b>UNALLOCATED/INSURANCE/TRANSFERS</b>
<b>ACCOUNT ORGANIZATION</b>	<b>101-51780, 51900</b>

**OBJECTIVES:** The unallocated portion of the budget includes local support of the fixed route services for Valley Transit, costs for long-term investment services and any other costs that serve all departments.

Insurance covers the cost of the defined benefit post-employment healthcare plan that provides health care coverage from retirement until death for employees hired prior to September 1, 1980, and their spouses. It also covers the general fund portion of workers compensation, property, and liability insurance.

Transfers incorporates monies transferred from the general fund to cover expenses in another fund.

#### **PERFORMANCE MEASUREMENTS**

	<b>Actual 2023</b>	<b>Actual 2024</b>	<b>Projected 2025</b>	<b>Target 2026</b>
<b>Workers Compensation Experience Mod</b>	<b>1.18</b>	<b>1.24</b>	<b>1.02</b>	<b>1.0</b>
<b># of Post Employment Healthcare Participants</b>	<b>25</b>	<b>24</b>	<b>21</b>	<b>21</b>

#### **2026 GOALS**

Village wide training on safety to raise awareness to improve our Workers Compensation experience rating.

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

None

#### **PERSONNEL CHANGES/JUSTIFICATION**

N/A

#### **2025 ACHIEVEMENTS**

Allocation of funds set aside for debt defeasance that results in interest savings and completion of the biennial actuarial valuation required.

#### **CAPITAL OUTLAY**

None

## 2026 PROPOSED BUDGET

ACCOUNT NUMBER	ACCOUNT TITLE								INCREASE (DECREASE)	% CHANGE	% CHANGE	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				
<b>Unallocated</b>												
101-51780-204	CONTRACTUAL SERVICES	4,339	4,489	4,400	4,400	374	560	600	(3,800)	-86.36%	40	7.14% T Vandebroek fire service and response for landfill direct billed in 2025, EAP services
101-51780-229	INVESTMENT SERVICES	2,405	4,844	4,000	4,000	2,913	4,900	5,100	1,100	27.50%	200	4.08% Fund allocation changes for investment holdings to match cash flow
101-51780-233	VALLEY TRANSIT SERVICE	105,870	108,114	104,333	104,333	69,552	104,333	108,015	3,682	3.53%	3,682	3.53% Estimate received from Valley Transit but is dependent on their budget adoption
101-51780-290	CONTINGENCY					183,263	183,263		#DIV/0!		(183,263)	-100.00% Not expected to be used in 2025 and carried over to 2026
101-51780-299	VALLEY TRANSIT GRANT	(75,686)	(97,791)	(84,060)	(84,060)	(22,416)	(84,060)	(87,185)	(3,125)	3.72%	(3,125)	3.72% Federal, State and local credit for Valley Transit
<b>Total Unallocated</b>		<b>36,928</b>	<b>19,656</b>	<b>28,673</b>	<b>211,936</b>	<b>50,423</b>	<b>208,996</b>	<b>26,530</b>	<b>(2,143)</b>	<b>-7.47%</b>	<b>(182,466)</b>	<b>-87.31%</b>
<b>Insurance</b>												
101-51900-105	RETIREE HEALTH INSURANCE	69,794	83,459	93,753	93,753	66,179	89,000	114,000	20,247	21.60%	25,000	28.09% Medicare eligible, approx. 30% inc in rates, 55 8F, OPEB Actuary Valuation in 2024 and 2026
101-51900-230	WORKERS COMPENSATION INS	81,343	66,971	75,688	75,688	42,307	55,028	60,000	(15,688)	-20.73%	4,972	9.04% Experience modification stabilization offset by increase in rates; < increase 2025 than forecast
101-51900-231	PROPERTY & LIABILITY INSURANCE	50,279	56,001	68,391	68,391	53,528	63,465	66,638	(1,753)	-2.56%	3,173	5.00%
<b>Total Insurance</b>		<b>201,416</b>	<b>206,431</b>	<b>237,832</b>	<b>237,832</b>	<b>162,014</b>	<b>207,493</b>	<b>240,638</b>	<b>2,806</b>	<b>1.18%</b>	<b>33,145</b>	<b>15.97%</b>
<b>Transfers</b>												
101-59000-490	TRANSFER TO CAPITAL PROJECTS	-	867,000	-	-	-	900,000	-	-	#DIV/0!	(900,000)	-100.00% Transfer to Fleet (Sanitation Truck \$400K and Splash Pad \$467K), 2025 Fire Station
101-59000-491	TRANSFER TO SPECIAL REVENUE	-	534,000	-	-	-	-	-	-	#DIV/0!	-	#DIV/0! Transfer to Fire Squad Purchase 2024
<b>Total Transfers</b>		<b>-</b>	<b>1,401,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>900,000</b>	<b>-</b>	<b>-</b>	<b>#DIV/0!</b>	<b>(900,000)</b>	<b>-100.00%</b>
<b>Total General Fund Expenses</b>		<b>4,293,017</b>	<b>6,078,937</b>	<b>4,873,056</b>	<b>5,447,870</b>	<b>3,469,935</b>	<b>6,189,010</b>	<b>5,187,074</b>	<b>314,018</b>	<b>6.44%</b>	<b>(1,001,935)</b>	<b>-16.19%</b> COLA and Step increases, Vehicle operating costs
<b>GENERAL FUND NET REVENUES (EXPENSES)</b>		<b>643,605</b>	<b>(818,610)</b>	<b>(60,000)</b>	<b>(570,529)</b>	<b>(511,915)</b>	<b>(1,184,851)</b>	<b>(160,000)</b>	<b>(100,000)</b>	<b>166.67%</b>	<b>1,024,850</b>	<b>-86.50%</b>
<b>GENERAL FUND BALANCE (DEFICIT)</b>		<b>5,753,245</b>	<b>4,934,635</b>	<b>4,874,635</b>	<b>4,364,106</b>	<b>4,422,720</b>	<b>3,749,785</b>	<b>3,589,785</b>				
<b>RESTRICTED FOR ADVANCES/PREPARED EXPENSES</b>		<b>1,626,182</b>	<b>1,645,883</b>	<b>1,672,000</b>	<b>1,672,000</b>	<b>1,683,000</b>	<b>1,683,000</b>					TID 8 (\$1,600,000), Van Lieshout (\$78,000) & Prepaid (\$5,000)
<b>ASSIGNED FUND BALANCE</b>		<b>2,480,143</b>	<b>1,670,529</b>	<b>1,670,529</b>	<b>1,160,000</b>	<b>1,160,000</b>	<b>200,000</b>	<b>200,000</b>				Fox River Group Incentive \$100K; Succession Planning \$100K
<b>COMMITTED FOR WORKING CAPITAL</b>		<b>1,196,225</b>	<b>1,218,234</b>	<b>1,218,264</b>	<b>1,218,264</b>	<b>1,218,264</b>	<b>1,218,264</b>	<b>1,296,769</b>				25% 2026 Budget Expenditures
<b>UNRESTRICTED FUND BALANCE</b>		<b>450,695</b>	<b>399,989</b>	<b>313,842</b>	<b>313,842</b>	<b>372,456</b>	<b>648,521</b>	<b>410,016</b>				
<b>GENERAL FUND BALANCE (DEFICIT)</b>		<b>5,753,245</b>	<b>4,934,635</b>	<b>4,874,635</b>	<b>4,364,106</b>	<b>4,422,720</b>	<b>3,749,785</b>	<b>3,589,785</b>				

## SPECIAL REVENUE FUND SUMMARY

	AMENDED						
	ACTUAL 2023	ACTUAL 2024	BUDGET 2025	BUDGET 2025	YTD 2025	ESTIMATED 2025	BUDGET 2026
<b>REVENUES</b>							
Property Taxes	3,089,487	3,330,983	3,525,314	3,525,314	3,525,314	3,556,704	3,074,494
Intergovernmental	2,926,398	2,139,764	1,968,977	1,968,977	1,485,182	1,973,341	1,793,939
Licenses and Permits	-	-	-	-	-	-	-
Public Charges for Services	716,832	714,212	823,825	823,825	560,924	820,683	834,875
Fines and Forfeitures	1,620	1,265	2,700	2,700	1,425	2,725	2,735
Investment Income	132,530	133,138	37,410	37,410	91,145	107,900	50,800
Contributions	42,254	27,862	813,900	814,900	135,170	136,912	2,788,400
Other	24,467	59,462	4,500	11,522	12,468	13,062	2,100
<b>Total Revenues</b>	<b>6,933,588</b>	<b>6,406,686</b>	<b>7,176,626</b>	<b>7,184,648</b>	<b>5,811,627</b>	<b>6,611,327</b>	<b>8,547,343</b>
<b>EXPENDITURES</b>							
Current:							
General Government	131,590	132,358	-	-	-	-	-
Public Safety	3,885,724	4,138,534	4,536,887	5,785,118	2,957,690	5,562,867	3,918,958
Public Works	477,181	504,196	561,790	606,790	369,113	606,379	591,035
Culture, Recreation and Education	831,177	861,315	990,021	1,018,421	697,220	966,375	1,009,139
Conservation and Development	432,650	39,928	834,500	834,500	54,901	822,100	2,123,100
Capital Outlay	125,490	139,498	130,000	176,122	142,796	158,296	-
<b>Total Expenditures</b>	<b>5,883,812</b>	<b>5,815,829</b>	<b>7,053,198</b>	<b>8,420,951</b>	<b>4,221,720</b>	<b>8,116,017</b>	<b>7,642,232</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>1,049,776</b>	<b>590,857</b>	<b>123,428</b>	<b>(1,236,303)</b>	<b>1,589,908</b>	<b>(1,504,689)</b>	<b>905,111</b>
<b>OTHER FINANCING SOURCES AND (USE)</b>							
Sale of Village Properties	15,731	6,871	4,000	4,000	23,235	23,616	4,000
Issuance of Debt	-	-	-	-	-	-	-
Transfers In	-	534,000	-	-	-	-	-
Transfers Out	(637,140)	(426,287)	(113,000)	(113,000)	(75,328)	(113,000)	(113,000)
<b>Total Other Financing Sources (Use)</b>	<b>(621,409)</b>	<b>114,584</b>	<b>(109,000)</b>	<b>(109,000)</b>	<b>(52,093)</b>	<b>(89,384)</b>	<b>(109,000)</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>428,367</b>	<b>705,441</b>	<b>14,428</b>	<b>(1,345,303)</b>	<b>1,537,815</b>	<b>(1,594,073)</b>	<b>796,111</b>
<b>FUND BALANCE - BEGINNNING</b>	<b>2,122,201</b>	<b>2,550,568</b>	<b>3,256,009</b>	<b>3,256,009</b>	<b>3,256,009</b>	<b>3,256,009</b>	<b>1,661,936</b>
<b>FUND BALANCE - ENDING</b>	<b>2,550,568</b>	<b>3,256,009</b>	<b>3,270,437</b>	<b>1,910,706</b>	<b>4,793,824</b>	<b>1,661,936</b>	<b>2,458,047</b>

<b>CATEGORY</b>	<b>Public Works</b>
<b>DEPARTMENT</b>	<b>Sanitation</b>
<b>ACCOUNT ORGANIZATION</b>	<b>201-53620</b>

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**MISSION:**

To provide reliable refuse collection services on scheduled days while maintaining clean and litter-free roadsides throughout the Village. Services also include refuse collection for local businesses.

At the end of each month, residents may place non-metal items at the curb that do not fit inside the standard refuse polycart. Examples include furniture, mattresses, and other oversized household items.

Through continued cooperation with the community, we strive to uphold a clean, safe, and environmentally responsible Village that residents and businesses are proud to call home.

**PERFORMANCE MEASUREMENTS**

	<b>Actual 2023</b>	<b>Actual 2024</b>	<b>Projected 2025</b>	<b>Target 2026</b>
Garbage Tonnage	3,243	3,453	3,400	3,400
Garbage Polycarts Change Outs to Businesses (Upsize/Downsize/Worn/Ended Service)	7	8	15	11
Garbage Polycarts Change Outs to Residences (Upsize/Downsize/Worn)	147	120	130	130
Refuse Polycarts New Businesses	5	3	4	3
Refuse Polycarts New Residents	25	17	20	25

**2026 GOALS**

1. Improve safety during garbage collection including increased driver awareness of their surroundings.
2. Continue to look at ways of improving routes and services.
3. Continue to track refuse container polycart change outs (normal wear, increase or decrease size of polycart, and new homes that request polycarts).

**SIGNIFICANT PROGRAM/COST CHANGES**

Notified the residential tipping fees from Outagamie County will increase \$7 per ton (11.7%) and \$5 per ton will be added each additional year through 2029 for the recycling portion of the rates due to reductions in State and Federal grants.

## **PERSONNEL CHANGES/JUSTIFICATION**

None

## **2025 ACHIEVEMENTS**

1. In accordance with State law, the Village crew did not pick up any E-waste curbside.
2. Established better public relations.

## **CAPITAL OUTLAY**

None

## **FUTURE CONSIDERATIONS**

A rate increase will need to be implemented in 2027 due to landfill tipping fee increases. The Village will be able to sustain rates for 2026 as are covering expenses.

## 2026 PROPOSED BUDGET

ACCOUNT NUMBER	ACCOUNT TITLE								INCREASE (DECREASE)	% CHANGE 2025 BUDGET	ESTIMATED 2025 ACTUAL	ESTIMATED 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						
<b>SANITATION</b>														
201-34301	COMMERCIAL SANITATION FEE	70,596	68,836	78,000	78,000	50,738	90,000	95,000	17,000	21.79%	5,000	5,56%	Larger customer base and tons collected	
201-34304	RESIDENTIAL SANITATION FEE	508,341	512,118	563,400	563,400	366,792	555,000	565,000	1,600	0.28%	10,000	1.80%		
201-34305	MOBILE HOME RESIDENTIAL SANIT	27,754	28,907	29,100	29,100	23,715	29,500	31,000	1,900	6.53%	1,500	5.08%	Increased occupancy in the mobile home courts	
201-34901	OTHER CHARGES FOR SERVICES	1,700	340	1,400	1,400	265	300	(1,100)	-78.57%	-	0.00%	0.00%	This is fee for upgrade requests, with higher rates have been less requests, recycling efforts	
201-36101	INTEREST ON INVESTMENTS	10,282	15,577	5,000	5,000	11,372	13,400	10,000	5,000	100.00%	(3,400)	-25.37%	Market impacts and cash flow	
201-37901	INTEREST	8	9	-	-	-	-	-	-	#DIV/0!	-	#DIV/0!		
201-39470	FORFEITED DISCOUNTS(PENALTIES)	2,686	2,797	2,700	2,700	1,425	2,725	2,735	35	1.30%	10	0.37%		
<b>Total Sanitation Revenues</b>		<b>621,366</b>	<b>628,584</b>	<b>679,600</b>	<b>679,600</b>	<b>454,308</b>	<b>690,925</b>	<b>704,035</b>	<b>24,435</b>	<b>3.60%</b>	<b>13,110</b>	<b>1.90%</b>		
<b>Sanitation Expenses</b>														
201-53620-101	FULL-TIME WAGES	127,051	129,450	162,281	162,281	97,326	156,169	161,523	(758)	-0.47%	5,354	3.43%		
201-53620-102	PART-TIME WAGES	2,382	284	-	-	-	-	-	-	#DIV/0!	-	#DIV/0!		
201-53620-103	SOCIAL SECURITY	9,448	9,518	12,439	12,439	7,269	12,039	12,380	(59)	-0.47%	341	2.83%		
201-53620-104	RETIREMENT	8,810	8,874	11,222	11,222	6,749	10,937	11,552	330	2.94%	615	5.62%		
201-53620-105	HEALTH INSURANCE	37,110	35,520	50,886	50,886	26,197	41,597	43,765	(7,121)	-13.99%	2,168	5.21%	Election status changes of employees	
201-53620-107	LIFE INSURANCE	79	80	84	84	55	87	82	(2)	-2.38%	(5)	-5.75%		
201-53620-108	DENTAL INSURANCE	2,953	2,505	2,981	2,981	1,736	2,738	3,171	190	6.37%	433	15.81%		
201-53620-109	DISABILITY INSURANCE	269	280	323	323	193	289	319	(4)	-1.24%	30	10.38%		
201-53620-110	OVERTIME	308	170	300	300	185	1,200	300	-	0.00%	(900)	-75.00%		
201-53620-204	LANDFILL TIPPING FEES	170,876	187,378	202,800	202,800	136,391	204,000	227,800	25,000	12.33%	23,800	11.67%	Increase from \$60 to \$67 per ton (11.7%) Outagamie County Landfill; add \$5 per ton 2027-2029	
201-53620-206	OFFICE SUPPLIES	1,479	1,429	1,000	1,000	935	1,395	1,400	400	40.00%	5	0.36%		
201-53620-208	SOFTWARE SUPPORT FEES	49	68	100	100	100	100	105	5	5.00%	5	5.00%		
201-53620-212	CLOTHING ALLOWANCE	588	618	620	620	728	728	573	(47)	-7.58%	(155)	-21.29%		
201-53620-218	OPERATIONAL SUPPLIES	83	82	150	150	26	100	150	-	0.00%	50	50.00%		
201-53620-221	SMALL EQUIPMENT	8,846	13,529	6,500	6,500	5,300	5,300	10,000	3,500	53.85%	4,700	88.68%	New and replacement refuse polycarts for growth and normal wear and tear	
201-53620-226	POSTAGE	4,514	4,219	4,500	4,500	3,354	4,439	4,850	350	7.78%	411	9.26%		
201-53620-227	PUBLIC INFORMATION	-	-	100	100	-	100	100	-	0.00%	-	0.00%		
201-53620-228	SERVICE FEE/FINANCE CHARGE UT	1,261	1,374	1,400	1,400	951	1,385	1,425	25	1.79%	40	2.89%		
201-53620-230	WORKERS COMPENSATION INS	7,970	6,556	7,419	7,419	4,501	5,828	6,100	(1,319)	-17.78%	272	4.67%	Experience modification stabilization offset by increase in rates, rate increase in 2025 < than plan	
201-53620-231	PROPERTY & LIABILITY INSURANCE	9,747	9,414	11,465	11,465	7,296	9,728	10,215	(1,250)	-10.90%	487	5.01%	Rising property values & ~5% increase, ~3% increase in liability, rate increase in 2025 < than plan	
201-53620-247	VEHICLE	83,145	92,639	85,000	130,000	69,614	148,000	95,000	10,000	11.76%	(53,000)	-35.81%	#6 Cab & suspension, engine rebuild, #29 fuel injectors; new truck received lower 2026	
201-53620-249	UTILITIES	213	209	220	220	209	220	225	5	2.27%	5	2.27%		
201-53620-499	TRANSFERS TO OTHER FUNDS	25,000	35,000	113,000	113,000	75,328	113,000	113,000	-	0.00%	-	0.00%	Price vehicles/replacement schedule, no longer joint funding with demerger from Kimberly	
<b>Total Sanitation Expenses</b>		<b>502,181</b>	<b>539,198</b>	<b>674,790</b>	<b>719,790</b>	<b>444,441</b>	<b>719,379</b>	<b>704,035</b>	<b>29,245</b>	<b>4.33%</b>	<b>(15,344)</b>	<b>-2.13%</b>	Increase funding to Fleet Replacement, tipping fee increase	
<b>SANITATION NET REVENUES (EXPENSES)</b>														
		<b>119,184</b>	<b>89,385</b>	<b>4,810</b>	<b>(40,190)</b>	<b>9,867</b>	<b>(28,454)</b>	<b>-</b>	<b>(4,810)</b>	<b>-100.00%</b>	<b>28,454</b>	<b>-100.00%</b>		
<b>SANITATION FUND BALANCE (DEFICIT)</b>														
		<b>316,209</b>	<b>405,594</b>	<b>410,404</b>	<b>365,404</b>	<b>415,461</b>	<b>377,140</b>	<b>377,140</b>						

<b>CATEGORY</b>	<b>Special Revenue Fund</b>
<b>DEPARTMENT</b>	<b>Fire Equipment and Donations</b>
<b>ACCOUNT ORGANIZATION</b>	<b>202-51960</b>

### **OBJECTIVE:**

This account accumulates donations to maintain the large flagpole and statues at Interstate 41 and Moasis Drive. In addition, this fund is supported by an annual tax levy to fund major apparatus replacement.

### **PERFORMANCE MEASUREMENTS**

	<b>Actual 2023</b>	<b>Actual 2024</b>	<b>Projected 2025</b>	<b>Target 2026</b>
<b>Flag replacement</b>	<b>2,794</b>	<b>658</b>	<b>2,000</b>	<b>2,160</b>
<b>Tax levy for apparatus replacement</b>	<b>95,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>

### **2026 Goals**

1. Finalize the layout and design for the new rescue squad ordered in 2024 for replacement of Squad #3671, an especially important vehicle which is our command center, personnel, and equipment hauler.

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

Resolution 16 Series 2023 approved by Village Board to annually set aside a minimum of \$100,000 for the replacement of the 2004 Pierce Dash Engine tentatively scheduled in 2030 will still result in a shortfall of approximately \$1,100,000 that will need to be funded via debt issue or other source.

### **PERSONNEL CHANGES/JUSTIFICATION**

None

### **2025 ACHIEVEMENTS**

1. Acquired a  $\frac{3}{4}$  ton pickup water rescue that will be used for extraction on highway, access to Island Park and response to retention ponds. The new heavy-duty truck  $\frac{3}{4}$  ton crew cab will have slide out storage capability for quick retrieval of equipment needed in emergency situations. The old truck will be retained as the first on-scene command vehicle.

### **CAPITAL OUTLAY**

None

## 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 ACTUAL	ESTIMATED 2025 ACTUAL	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 3% AND \$1,000 ORANGE HIGHLIGHT AND BLUE HIGHLIGHT IF LESS THAN 3% AND \$1,000									
									(DECREASE)	INCREASE	% CHANGE	2025 ACTUAL	2025 ACTUAL										
<b>FIRE EQUIPMENT DONATION</b>																							
<b>Fire Equipment Donation Revenues</b>																							
202-31111	GENERAL PROPERTY TAXES	95,000	100,000	100,000	100,000	100,000	100,000	100,000	-	0.00%	-	0.00%	Per Resolution 16 Series 2023										
202-36101	INTEREST ON INVESTMENTS	28,937	52,190	2,160	2,160	40,180	48,000	5,000	2,840	131.48%	(43,000)	-89.58%	Account will be depleted for Rescue Squad replacement										
202-38301	DONATIONS-EQUIPMENT	-	-	-	-	-	-	-	-	#DIV/0!	-	#DIV/0!											
202-39101	TRANSFER FROM OTHER FUNDS	-	534,000	-	-	-	-	-	-	#DIV/0!	-	#DIV/0!											
<b>Total Fire Equipment Donation Revenues</b>		<b>123,937</b>	<b>686,190</b>	<b>102,160</b>	<b>102,160</b>	<b>140,180</b>	<b>148,000</b>	<b>105,000</b>	<b>2,840</b>	<b>2.78%</b>	<b>(43,000)</b>	<b>-29.05%</b>											
<b>Flag Pole Memorial Expenses</b>																							
202-51960-221	SMALL EQUIPMENT	2,794	658	2,160	2,160	2,672	2,672	2,160	-	0.00%	(512)	-19.16%											
202-51960-301	NEW EQUIPMENT	-	-	85,000	1,319,000	76,514	1,318,300	-	(85,000)	-100.00%	(1,318,300)	-100.00%	2024 Rescue Squad replacement (~delivery 2/27), 2025 addition 3/4 ton crew pickup truck										
<b>Total Flag Pole Memorial Expenses</b>		<b>2,794</b>	<b>658</b>	<b>87,160</b>	<b>1,321,160</b>	<b>79,186</b>	<b>1,320,972</b>	<b>2,160</b>	<b>(85,000)</b>	<b>-97.52%</b>	<b>(1,318,812)</b>	<b>-99.84%</b>											
<b>FIRE EQUIPMENT DONATION NET REVENUES (EXPENSES)</b>		<b>121,144</b>	<b>685,532</b>	<b>15,000</b>	<b>(1,219,000)</b>	<b>60,994</b>	<b>(1,172,972)</b>	<b>102,840</b>	<b>87,840</b>	<b>585.60%</b>	<b>1,275,812</b>	<b>-108.77%</b>											
<b>FIRE EQUIPMENT FUND BALANCE (DEFICIT)</b>		<b>662,104</b>	<b>1,347,636</b>	<b>1,362,636</b>	<b>128,636</b>	<b>1,408,630</b>	<b>174,664</b>	<b>277,504</b>															

<b>CATEGORY</b>	<b>Special Revenue Fund</b>
<b>DEPARTMENT</b>	<b>Heesakker Park Trust</b>
<b>ACCOUNT ORGANIZATION</b>	<b>203-551100</b>

### **MISSION:**

The Village of Little Chute is collaborating with the Margaret Schwaller Revocable Living Trust to create a new community amenity that embodies the rich history associated with Heesakker Park. Our team will need a finalized plan of action approved by the representatives of the trust and implemented before February 4<sup>th</sup>, 2027. Any funds not expended by this date will be turned over to the Community Foundation for future maintenance of Heesakker Park.

### **PERFORMANCE MEASUREMENTS**

	<b>Actual 2023</b>	<b>Actual 2024</b>	<b>Projected 2025</b>	<b>Target 2026</b>
<b>Approximate Acres of Wooded Area</b>	<b>19.8</b>	<b>19.8</b>	<b>19.8</b>	<b>19.8</b>
<b>Projects Planned</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>2</b>

### **2026 GOALS**

1. Continue communication with trust officials and family members.
2. Successfully agree upon concept plan for rentable shelter and parking lot.
3. Continue discussions and research options to address culvert or bridge replacement to address both safety and stormwater regulations. Process would include input from engineering. A recommendation from Park Planning Committee to Village Board would be needed to update the previously approved Capital Improvement Plan for 2026 that has been incorporated into the 2026 Budget until formal action is taken to adjust.

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

1. Contracted services for concept refinement of shelter and parking lot.
2. Design and Engineering and construction management for staircase within Heesakker Park.

### **PERSONNEL CHANGES/JUSTIFICATION**

None

### **2025 ACHIEVEMENTS**

1. Successfully created agreement for acceptance of \$120,000 advance payment

from trust designated for the staircase replacement project

2. Continued efforts to establish relationship and communication between Park Planning Committee, Trust officials, and family members per the Trust stipulations.
3. Created RFP to award contract to raSmith engineering services for the replacement of Heesakker Park Staircase, contract awarded to Highway Landscapers to complete the project by end of year 2025 (\$154,434).  
.Created RFP and award to Graef-USA Inc for concept refinement of rentable shelter and parking lot and approval of consultant.
4. Presented concept refinement plans to Park Planning Committee and Village Board of shelter and parking lot with consultant
5. Obtained community input from the public information session.

**CAPITAL OUTLAY**

Rentable shelter and parking lot (\$2,480,000) and bridge replacement (\$257,000).

# 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	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 3% AND \$1,000 ORANGE HIGHLIGHT AND BLUE HIGHLIGHT IF LESS THAN 3% AND \$1,000	
									(DECREASE)	INCREASE	% CHANGE	2025 ACTUAL	2025 ACTUAL		
<b>HEESAKKER PARK TRUST</b>															
Heesakker Park Trust Revenues															
203-36101	INTEREST ON INVESTMENTS	-	-	-	-	2,419	2,600	500	500	#DIV/0!	(3,100)	-80.77%			
203-38301	DONATIONS	-	-	800,000	800,000	120,000	120,000	2,780,000	1,980,000	247.50%	2,650,000	2216.67%	Balance of Trust		
<b>Total Heesakker Park Trust Revenues</b>		-	-	<b>800,000</b>	<b>800,000</b>	<b>122,419</b>	<b>122,600</b>	<b>2,780,500</b>	<b>1,980,500</b>	<b>247.56%</b>	<b>2,657,900</b>	<b>2167.94%</b>			
<b>Heesakker Park Expenses</b>															
203-51100-101	FULL-TIME WAGES	-	-	2,450	2,450	450	2,450	7,577	5,127	209.27%	5,127	209.27%	Shelter and Parking Lot (\$2.480 MM) Bridge (\$257K) Staircase (\$154K)		
203-51100-103	SOCIAL SECURITY	-	-	187	187	32	187	580	393	210.16%	393	210.16%			
203-51100-104	RETIREMENT	-	-	171	171	31	171	544	373	218.13%	373	218.13%			
203-51100-105	HEALTH INSURANCE	-	-	640	640	124	640	1,913	1,273	198.91%	1,273	198.91%			
203-51100-107	LIFE INSURANCE	-	-	-	-	0	-	4	4	#DIV/0!	4	#DIV/0!			
203-51100-108	DENTAL INSURANCE	-	-	39	39	8	39	123	84	215.38%	84	215.38%			
203-51100-109	DISABILITY	-	-	4	4	1	4	16	12	300.00%	12	300.00%			
203-51100-204	CONTRACTUAL SERVICES	-	-	-	-	33,699	51,130	46,100	46,100	#DIV/0!	(5,030)	-9.84%	Design, legal, audit, and interest for fronting cash until draws from trust		
203-51100-263	CONSTRUCTION	-	-	796,509	796,509	2,426	745,379	2,046,243	1,249,734	156.90%	1,300,864	174.52%	▼		
<b>Total Heesakker Park Trust Expenses</b>		-	-	<b>800,000</b>	<b>800,000</b>	<b>36,771</b>	<b>800,000</b>	<b>2,103,100</b>	<b>1,303,100</b>	<b>162.89%</b>	<b>1,303,100</b>	<b>162.89%</b>			
<b>HEESAKKER PARK TRUST NET REVENUES (EXPENSES)</b>		-	-	-	-	<b>85,648</b>	<b>(677,400)</b>	<b>677,400</b>	<b>677,400</b>	<b>#DIV/0!</b>	<b>1,354,800</b>	<b>-200.00%</b>			
<b>HEESAKKER PARK TRUST FUND BALANCE (DEFICIT)</b>		-	-	-	-	<b>85,648</b>	<b>(677,400)</b>	-							

**CATEGORY**  
**DEPARTMENT**  
**ACCOUNT ORGANIZATION**

**Culture, Recreation & Education**  
**Aquatics**  
**204-55420**

### **MISSION**

The mission of the Little Chute Pool is to provide all patrons with a variety of aquatic activities that are safe and enjoyable in a clean and wholesome environment. These activities will contribute to the mental and physical health of the community and to its economic and social well-being. We will meet the aquatic needs of all ages, physical conditions, and lifestyles by providing appropriate programs to serve the needs of the community. We will strive to teach all children how to swim through swim lessons.

### **PERFORMANCE MEASUREMENTS**

<b>AQUATICS PARTICIPATION</b>	<b>Actual 2023</b>	<b>Actual 2024</b>	<b>Projected 2025</b>	<b>Target 2026</b>
Scheduled Days Pool Open – Public	77	72	70	71
Actual Number of Days Open - Public	71	68	68	68
Total Patron Attendance for Season	11,385	11,746	9,868	10,000
Session 1 – Swim Lesson Participants	177	161	148	150
Session 2 – Swim Lesson Participants	257	242	237	240
Session 3 – Swim Lesson Participants	204	141	146	150
Number of Season Passes	93	80	166*	160
Number of Special Events	4	4	4	4
Number of Private Rentals	25	22	23	22
Number of Birthday Parties	12	8	17	15

\*Accounts for quantity of total individual passes. 2025 had 63 total pass packages purchased.

### **2026 GOALS**

1. Refine hiring strategies to account for private sector wages.
2. Replace mechanical room piping as needed.
3. Add more deck chairs to deck.
4. Maintain pool basin for operation.
5. Implement Aqua Fitness classes.
6. Research and develop estimated costs for new pool.

**SIGNIFICANT PROGRAM/COST CHANGE**

In 2025, Doyle Pool entered its 37<sup>th</sup> year of operation. Outdoor municipal pool lifespans typically have 20 to 25 years of operation before the risk of major renovations increases dramatically. Since 2006, the Village has performed several major repairs/renovations along with a combination of three pool analysis studies. Repairs include but are not limited to sandblasting, priming, painting, updating mechanical building plumbing, renovation of the staff/concession offices, and pump replacement.

Per Village board direction, staff have been monitoring the pool utility usage since cellular meters were installed in late June 2023 noting higher daily water usages than normally expected. In 2024, there was higher than usual water usage after the initial fill of the pool, higher than traditional daily water usage was experienced for 19 days straight. There was one spike on July 12 registering a 10,000-gallon use day, with no found valves open or pipes leaking above surface level. Daily water usage resumed traditional water usage ranging from 0 to 6,000 gallons of water. Park Planning Committee is making a recommendation to Village Board to operate the pool in 2025 based on information provided. Village Board has approved to operate the pool in 2025 with no major expenses to repairs outside the operating budget.

In 2025, the Fox Locks Navigation Authority request that the locks be open in early May. To prevent any risk in damaging the pool and having to drain the canal more than once, the pool filled earlier than normal. Reoccurring early season water usage experienced higher water usage but resumed traditional water usage on June 8. On June 23 there was a spike of 21,641 and no leaking pipes or valves found open above surface level. August 2<sup>nd</sup> through August 17<sup>th</sup> (16 days straight) there was a higher than usual water usage above 6,000 with no found valves open or pipes leaking above surface level. In total the YTD water usage was approximately 1.77 million gallons of water used for 2025. This is approximately 500,000 gallons more usage based on an average use of water from 2017 to 2024.

**PERSONNEL CHANGES/JUSTIFICATION**

None

## **2025 ACHIEVEMENTS**

1. Operated for a full summer and stayed within budget.
2. Partnered with Unison Credit Union to host our fifth successful Dive in Movie event.
3. Hosted Cardboard box Races and 'Easter Egg Hunt'.
4. Close to fully staffed and scheduled operations.
5. Successfully hosted March and August Lifeguard Certification classes.

## **CAPITAL OUTLAY**

None

# 2026 PROPOSED BUDGET

ACCOUNT NUMBER	ACCOUNT TITLE							INCREASE (DECREASE)	% CHANGE BUDGET	% CHANGE 2025 BUDGET	ESTIMATED 2025	ESTIMATED 2025 ACTUAL	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						
<b>AQUATICS</b>													
<b>204-31111</b>	GENERAL PROPERTY TAXES	123,903	136,976	141,393	141,393	141,393	141,393	(2,535)	-1.79%	(2,535)	-1.79%		
204-34420	EVERY KID COUNTS	600	800	400	400	700	400	-	0.00%	(300)	-42.86%		
204-34421	AQUATICS (TX)	29,364	31,503	30,000	30,000	25,539	26,017	26,000	(4,000)	-13.33%	(17)	-0.07%	Decreasing trends
204-34422	SEASON PASS	7,159	6,033	6,500	6,500	4,481	4,483	4,500	(2,000)	-30.77%	17	0.38%	Decreasing trends
204-34423	SWIMMING LESSONS	22,500	19,835	18,250	18,250	19,083	19,083	18,250	-	0.00%	(833)	-4.37%	
204-34433	POOL CONCESSIONS (TX)	13,626	13,969	12,000	12,000	10,154	10,268	10,000	(2,000)	-16.67%	(268)	-2.61%	Decreasing trends
204-34990	POOL CASH OVER/SHORT)	174	128	-	-	61	61	-	-	#DIV/0!	(61)	-100.00%	
204-36101	INTEREST ON INVESTMENTS	4,717	5,536	3,000	3,000	4,531	5,300	3,000	-	0.00%	(2,300)	-43.40%	
204-38301	DONATIONS	1,000	1,000	-	-	-	-	-	-	#DIV/0!	-	#DIV/0!	
<b>Total Aquatics Revenue</b>		<b>203,042</b>	<b>215,780</b>	<b>211,543</b>	<b>211,543</b>	<b>205,941</b>	<b>207,305</b>	<b>201,008</b>	<b>(10,535)</b>	<b>-4.98%</b>	<b>(6,297)</b>	<b>-3.04%</b>	
<b>Aquatics Expenses</b>													
204-55420-101	FULL-TIME WAGES	7,939	8,391	9,337	9,337	6,052	8,564	7,756	(1,581)	-16.93%	(808)	-9.43%	Impact of COLA and step increases
204-55420-102	PART-TIME WAGES	77,302	73,166	81,000	81,000	69,489	69,489	78,000	(3,000)	-3.70%	8,511	12.25%	Seasonal wage increases
204-55420-103	SOCIAL SECURITY	6,539	6,304	6,964	6,964	5,764	5,971	6,560	(404)	-5.80%	589	9.86%	
204-55420-104	RETIREMENT	540	579	649	649	421	596	558	(91)	-14.02%	(38)	-6.38%	
204-55420-105	HEALTH INSURANCE	2,127	2,017	1,022	1,022	720	986	841	(181)	-17.71%	(145)	-14.71%	
204-55420-107	LIFE	4	4	4	4	2	4	3	(1)	-25.00%	(1)	-25.00%	
204-55420-108	DENTAL INSURANCE	89	81	44	44	31	45	37	(7)	-15.91%	(8)	-17.78%	
204-55420-109	DISABILITY INSURANCE	18	18	19	19	12	19	15	(4)	-21.05%	(4)	-21.05%	
204-55420-110	OVERTIME	655	1,255	700	700	-	-	(700)	-100.00%	-	#DIV/0!		
204-55420-201	TRAINING & CONFERENCES	650	-	650	650	350	350	650	-	0.00%	300	85.71%	
204-55420-203	TELEPHONE	840	211	300	300	421	421	300	-	0.00%	(121)	-28.74%	
204-55420-204	CONTRACTUAL SERVICES	8,568	2,529	2,800	2,800	3,343	3,343	2,800	-	0.00%	(543)	-16.23%	
204-55420-206	OFFICE SUPPLIES	240	299	500	500	-	-	500	-	0.00%	500	#DIV/0!	
204-55420-211	FOOD & PROVISIONS	8,567	9,062	9,100	9,100	7,483	7,483	8,500	(600)	-6.59%	1,017	13.59%	
204-55420-213	SAFETY EQUIPMENT	1,673	425	1,500	1,500	1,639	1,639	1,500	-	0.00%	(139)	-8.48%	
204-55420-216	CONSTRUCTION MATERIALS	201	108	350	350	-	350	350	-	0.00%	-	0.00%	
204-55420-218	OPERATIONAL SUPPLIES	3,824	4,773	4,500	4,500	4,123	4,500	4,500	-	0.00%	-	0.00%	
204-55420-221	SMALL EQUIPMENT	170	332	1,300	1,300	1,186	1,300	1,300	-	0.00%	-	0.00%	
204-55420-222	JANITORIAL SUPPLIES	-	63	400	400	-	400	400	-	0.00%	-	0.00%	
204-55420-225	POOL CHEMICALS	16,266	16,576	16,900	16,900	16,400	16,900	18,500	1,600	9.47%	1,600	9.47%	Increased chemical costs
204-55420-226	POSTAGE	815	800	800	800	40	40	800	-	0.00%	760	1900.00%	
204-55420-230	WORKERS COMPENSATION	5,660	4,136	4,130	4,130	2,545	3,284	3,415	(715)	-17.31%	131	3.99%	
204-55420-231	PROPERTY & LIABILITY INSURANCE	3,325	3,449	3,974	3,974	3,677	3,926	4,123	149	3.75%	197	5.02%	
204-55420-242	BLDG & GRNDS REPAIRS/MAINT	20,559	8,710	14,600	14,600	689	14,500	14,600	-	0.00%	100	0.69%	
204-55420-249	UTILITIES	46,917	33,185	50,000	50,000	27,981	35,000	45,000	(5,000)	-10.00%	10,000	28.57%	No sewer charges starting 2025, DNR Permit process ongoing
<b>Total Aquatics Expenses</b>		<b>213,488</b>	<b>176,472</b>	<b>211,543</b>	<b>211,543</b>	<b>152,366</b>	<b>179,110</b>	<b>201,008</b>	<b>(10,535)</b>	<b>-4.98%</b>	<b>21,899</b>	<b>12.23%</b>	
<b>AQUATICS NET REVENUES (EXPENSES)</b>		<b>(10,445)</b>	<b>39,307</b>	<b>-</b>	<b>-</b>	<b>53,575</b>	<b>28,196</b>	<b>-</b>	<b>-</b>	<b>#DIV/0!</b>	<b>(28,196)</b>	<b>-100.00%</b>	
<b>AQUATICS FUND BALANCE (DEFICIT)</b>		<b>48,875</b>	<b>88,182</b>	<b>88,182</b>	<b>88,182</b>	<b>141,758</b>	<b>116,378</b>	<b>116,378</b>					25% Working Capital Projection at End of 2025

<b>CATEGORY</b>	<b>Special Revenue</b>
<b>DEPARTMENT</b>	<b>Library/Civic Center</b>
<b>ACCOUNT ORGANIZATION</b>	<b>206-55110</b>

**MISSION:**

The Little Chute Public Library strives to provide a welcoming space and diverse materials that enhance and support the community, recreation, literacy, and lifelong learning.

**PERFORMANCE MEASUREMENTS**

	<b>Actual 2023</b>	<b>Actual 2024</b>	<b>Projected 2025</b>	<b>Target 2026</b>
<b>Little Chute Patrons (Home Agency)</b>	4,712	4,593	4,750	4,800
<b>Circulating Collection</b>	46,795	43,262	44,000	45,000
<b>Library Visits</b>	56,457	54,225	54,600	55,000
<b>Physical Circulation</b>	136,842	146,815	150,000	145,000
<b>Digital Circulation - WPLC</b>	17,557	20,184	22,000	22,000
<b>Hoopla Circulation</b>	6,600	5,990	6,200	6,200
<b>Attendance at Programs</b>	10,797	6,667	6,000	6,500

**2026 GOALS**

1. Finish improvement and expansion of the Library of Things collection.
2. Continue to partner with local businesses.
3. Continue to improve the general collection's organization and layout.
4. Utilize results of the space needs assessment to guide future planning.

**SIGNIFICANT PROGRAM/COST CHANGES**

None

**PERSONNEL CHANGES/JUSTIFICATION**

None

**2025 ACHIEVEMENTS**

1. Hired new part-time staff.
2. Created and updated numerous library policies.
3. Improved the bill payment procedure by working with the Finance Department

and Library Board.

4. Continued overhaul of the Library of Things collection.
5. Continued work to make collections more user friendly.
6. Ordered new furniture for the staff workroom.
7. Revised job descriptions for part-time positions.
8. Participated on the Integrated Library System (ILS) Exploration Committee.
9. Represented OWLS at the WPLC Steering Committee meetings.
10. Created RFP for a space needs study, approved the proposal from FEH Design, and began work on the study.
11. Replaced the door counter with a more reliable product as it has not been working consistently for a few years.
12. Outreach to Freedom school district.

**CAPITAL OUTLAY**

None

# 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	BUDGET 2026													
<b>LIBRARY/CIVIC CENTER</b>																					
<b>Library/Civic Center Revenues</b>																					
206-31111	GENERAL PROPERTY TAXES	476,727	527,263	557,901	557,901	557,901	557,901	585,246	27,345	4.90%	27,345	4.90%	Prior year one time expenditure \$15K Space Needs Study paid for from fund balance								
206-33311	OWLS REIMBURSEMENT	133,983	140,805	129,013	129,013	129,013	129,013	139,774	10,761	8.34%	10,761	8.34%	OC \$111,162(104,634), BC \$2,044(1231) CC \$24,149 (20,861) WC \$2,419 (2287)								
206-33312	OWLS YOUTH SERVICE LIASON	2,042	-	-	-	-	-	-	-	#DIV/0!	-	#DIV/0!									
206-33410	MISCELLANEOUS GRANT	-	1,326	-	-	891	891	-	-	#DIV/0!	(891)	-100.00%									
206-34901	LIBRARY COPY MACHINE	3,085	3,068	3,000	3,000	2,198	3,000	3,000	-	0.00%	-	0.00%									
206-36101	INTEREST ON INVESTMENTS	20,959	25,717	17,000	17,000	17,114	20,000	18,000	1,000	5.88%	(2,000)	-10.00%									
206-38211	ROOM RENTAL - CIVIC CENTER	7,860	12,802	12,250	12,250	9,697	12,250	12,700	450	3.67%	450	3.67%									
206-38301	DONATIONS	1,350	2,388	-	-	2,940	2,940	-	-	#DIV/0!	(2,940)	-100.00%									
206-38621	LIBRARY LOST AND DAMAGED	1,453	2,690	1,500	1,500	1,360	1,600	1,500	-	0.00%	(100)	-6.25%									
206-38622	OTHER CLAIM REIMBURSEMENT	-	1,178	-	-	100	100	-	-	#DIV/0!	(100)	-100.00%									
<b>Total Library/Civic Center Revenues</b>		<b>647,459</b>	<b>717,236</b>	<b>720,664</b>	<b>720,664</b>	<b>721,214</b>	<b>727,695</b>	<b>760,220</b>	<b>39,556</b>	<b>5.49%</b>	<b>32,525</b>	<b>4.47%</b>									
<b>Library/Civic Center Expenses</b>																					
206-55110-101	FULL-TIME WAGES	151,433	163,975	180,669	180,669	126,907	180,669	191,854	11,185	6.19%	11,185	6.19%	COLA and step increase impact								
206-55110-102	PART-TIME WAGES	144,416	155,862	182,728	182,728	122,441	182,728	191,086	8,358	4.57%	8,358	4.57%	↓								
206-55110-103	SOCIAL SECURITY	22,825	23,756	27,840	27,840	27,840	27,840	29,331	1,491	5.36%	1,491	5.36%									
206-55110-104	RETIREMENT	12,848	14,889	16,426	16,426	11,497	16,426	18,021	1,595	9.71%	1,595	9.71%	.25% increase in general employee WRS rates								
206-55110-105	HEALTH INSURANCE	20,270	38,608	43,766	43,766	31,720	43,766	45,163	1,397	3.19%	1,397	3.19%	Health insurance rate impact for allocated staff hours								
206-55110-107	LIFE INSURANCE	70	78	81	81	58	81	83	2	2.47%	2	2.47%									
206-55110-108	DENTAL INSURANCE	995	2,258	2,571	2,571	1,696	2,314	2,532	(39)	-1.52%	218	9.42%									
206-55110-109	DISABILITY INSURANCE	276	340	359	359	256	359	382	23	6.41%	23	6.41%									
206-55110-110	OVERTIME	556	643	500	500	248	500	500	-	0.00%	-	0.00%									
206-55110-111	LIBRARY BOARD PER DIEM	3,100	1,500	1,800	1,800	750	1,800	1,800	-	0.00%	-	0.00%									
206-55110-201	TRAINING AND CONFERENCES	2,992	2,868	2,500	2,500	1,097	2,200	2,500	-	0.00%	300	13.64%									
206-55110-203	TELEPHONE	681	670	700	700	444	700	700	-	0.00%	-	0.00%									
206-55110-204	CONTRACTUAL SERVICES	-	-	15,000	15,000	11,941	15,000	-	(15,000)	-100.00%	(15,000)	-100.00%	One time payment for space needs study conducted in 2025								
206-55110-205	PROGRAMS	8,877	10,482	11,600	11,600	9,046	11,600	11,800	200	1.72%	200	1.72%									
206-55110-206	BOOKS	47,867	54,879	60,000	60,000	39,572	60,000	63,000	3,000	5.00%	3,000	5.00%	Increased cost of materials and add to collection								
206-55110-207	PERIODICALS	1,356	835	1,500	1,500	2,136	2,136	2,200	700	46.67%	64	3.00%									
206-55110-208	DIGITAL COLLECTIONS	18,081	17,476	18,500	18,500	13,311	18,500	20,500	2,000	10.81%	2,000	10.81%	Increase the availability of Hoopla items due to popularity								
206-55110-209	ELECTRONIC TECHNOLOGY	7,676	12,150	10,000	10,000	6,351	10,000	11,000	1,000	10.00%	1,000	10.00%									
206-55110-210	AUDIO VISUAL	9,811	18,157	18,000	18,000	11,573	18,000	19,000	1,000	5.56%	1,000	5.56%									
206-55110-211	OWLSNET FEES	25,929	28,978	29,001	29,001	29,001	31,611	2,610	9.00%	2,610	9.00%	Formula would have resulted in 23.1% increase (APL closure); compromised to 9% increase									
206-55110-212	CLOTHING ALLOWANCE	84	70	84	70	70	84	-	0.00%	14	20.00%										
206-55110-213	SPECIAL COLLECTIONS	5,660	2,120	3,000	5,000	3,285	4,500	5,000	2,000	66.67%	500	11.11%	More accurate for what is needed to maintain and expand collection								
206-55110-218	OPERATIONAL SUPPLIES	7,070	21,062	14,000	27,000	6,965	12,000	14,000	-	0.00%	2,000	16.67%									
206-55110-221	SMALL EQUIPMENT	3,227	1,175	3,600	3,600	583	3,600	3,600	-	0.00%	-	0.00%									
206-55110-225	PRINTING AND REPRODUCTION	3,324	3,161	3,625	3,625	2,076	3,300	3,625	-	0.00%	325	9.85%									
206-55110-226	POSTAGE	276	118	400	400	173	400	500	100	25.00%	100	25.00%									
206-55110-230	WORKERS COMPENSATION INSURANCE	592	668	727	727	280	413	553	(174)	-23.93%	140	33.90%									
206-55110-231	PROPERTY & LIABILITY INSURANCE	9,009	9,395	11,247	11,247	11,059	12,060	12,542	1,295	11.51%	482	4.00%	Rising property values & ~5% increase, ~3% increase in liability								
206-55110-238	VANDALISM REPAIR	42	-	200	200	-	200	-	0.00%	200	#DIV/0!										
206-55110-242	BLDG & GRNDS - REPAIRS & MAINT	12,898	13,767	5,890	19,290	14,566	19,290	6,037	147	2.50%	(13,253)	-68.70%									
206-55110-243	CUSTODIAL - CONTRACTUAL	26,042	26,441	27,000	27,000	15,107	27,000	27,675	675	2.50%	675	2.50%									
206-55110-244	CUSTODIAL-OPERATIONAL SUPPLIES	3,194	3,224	3,200	3,200	1,478	3,200	3,280	80	2.50%	80	2.50%									
206-55110-245	CUSTODIAL - EQUIPMENT REP/MAIN	4,254	4,190	5,150	5,150	220	5,150	5,279	129	2.50%	129	2.50%									
206-55110-247	VEHICLE	723	240	1,200	1,200	-	-	1,200	-	0.00%	1,200	#DIV/0!									
206-55110-249	UTILITIES	26,368	24,593	31,300	31,300	19,298	30,800	32,082	782	2.50%	1,282	4.16%									
206-55110-262	LEGAL/AUDIT SERVICES	2,478	1,240	1,500	1,500	359	500	1,500	-	0.00%	1,000	200.00%									
206-55110-306	BUILDING & GROUNDS	-	-	-	-	-	-	-	-	#DIV/0!	-	#DIV/0!									
<b>Total Library/Civic Center Expenses</b>		<b>585,300</b>	<b>659,868</b>	<b>735,664</b>	<b>764,064</b>	<b>514,071</b>	<b>745,903</b>	<b>760,220</b>	<b>24,556</b>	<b>3.34%</b>	<b>14,317</b>	<b>1.92%</b>									
<b>LIBRARY/CIVIC CENTER NET REVENUES (EXPENSES)</b>																					
		<b>62,159</b>	<b>57,368</b>	<b>(15,000)</b>	<b>(43,400)</b>	<b>207,143</b>	<b>(18,208)</b>	<b>-</b>	<b>15,000</b>	<b>-100.00%</b>	<b>18,208</b>	<b>-100.00%</b>									
<b>LIBRARY/CIVIC CENTER FUND BALANCE (DEFICIT)</b>																					
		<b>335,146</b>	<b>392,514</b>	<b>377,514</b>	<b>349,114</b>	<b>599,658</b>	<b>374,307</b>	<b>374,307</b>					Target Minimum Working Capital 25% \$189,359; Potential use for security upgrade in future								

<b>CATEGORY</b>	<b>Public Safety</b>
<b>DEPARTMENT</b>	<b>Police (Fox Valley Metro)</b>
<b>ACCOUNT ORGANIZATION</b>	<b>207-52120</b>

### **MISSION:**

The Fox Valley Metro Police Department is a joint service police department that provides municipal law enforcement services to both the villages of Little Chute and Kimberly, Wisconsin. The department serves a population of almost 20,000 people and patrols an area of approximately ten square miles. It is the mission of the Fox Valley Metro Police Department to respond to calls for service, proactively patrol, detect and reduce crime, strengthen our community partnerships, and enhance the safety and overall quality of life for those in the communities we serve. We embrace and practice the following core values: *Compassion, Integrity, and Professionalism*.

### **PERFORMANCE MEASUREMENTS**

	<b>Actual 2023</b>	<b>Actual 2024</b>	<b>Projected 2025</b>	<b>Target 2026</b>
<b>Calls for Service / Incident Reports</b>	14,401	12,972	13,500	13,500
<b>UCR – Reportable Arrests</b>	453	573	566	580
<b>Traffic Citations Issued</b>	1,129	1,084	930	750
<b>Non- Traffic Citations Issued</b>	206	270	230	230
<b>Parking Citations Issued</b>	1,082	967	970	970

### ***Future Considerations***

The Village of Kimberly has provided notice to the Village of Little Chute that they are terminating their partnership with Fox Valley Metro Police Department. There is a three-year notice clause in the contract; however, a final termination date could be negotiated earlier.

### **2026 GOALS**

Our goal is to professionally navigate the de-merger with the Village of Kimberly while maintaining a high level of professional law enforcement services to our communities. By employing excellent people and supporting them with the necessary resources, guidance and information, we can serve the public with our core values of *Compassion, Integrity, and Professionalism*

#### **1. Personnel**

The budget includes all funding for all currently filled officer and command

positions (utilizing the Captain position as the interim Chief but not funding the vacant Chief position). All three CSO positions are funded (two currently filled and one vacant).

Each community has also separately budgeted for supplemental contracted services from Outagamie County to cover staffing shortages that have resulted since the announcement of partnership termination. These contractual positions would provide coverage in Kimberly on a daily basis.

## **2. Information Technology Goal: Replace server and update operating systems to the latest windows OS.**

Our department relies heavily on the use of information technology (IT) systems to do our work efficiently, effectively, and safely.

We use multiple different IT systems internally and externally. Some of these systems are a requirement by local, state and/or federal entities. Some of these systems are housed on local servers and some are cloud-based platforms. To maintain access and security for these systems, we must keep our software and hardware systems up to date.

Our strategic planning to keep within cybersecurity guidelines includes:

- Update the firewall FVMPD shares with the village.
- Replace the digital evidence server.
- Replace second of two servers (one completed in 2025)

In 2025, FVMPD was selected by the state to complete a CJIS (Criminal Justice Information Systems) audit of our IT network. We are still awaiting specific required action results of the audit for specified one-time repairs. We do know that based on increased security measures required by the state to access CJIS systems, police departments statewide will need to budget additional funds for ongoing monthly security tool CJIS requirements.

## **3. Fleet Goal: Continue to replace older fleet vehicles based on a long-term replacement schedule. By rotating vehicles out at a reasonable term, we can maintain a decent residual value when it comes time to sell or trade them in.**

We have two unmarked police vehicles that are 15 and 12 years old. Originally in 2026, we planned to replace the oldest unmarked vehicle and one squad. Due to notice by the Village of Kimberly to end our policing partnership, there are no funds

in the 2026 Budget for the typical planned strategic replacement cycle while we evaluate the future fleet size and composition.

#### **4. Evidence Storage:**

The Combined Locks lease will be terminated at December 31, 2025 so all evidence will be moving to the Public Safety Center. Staff has worked to retrofit spaces utilizing Village maintenance staff to perform work. It should be noted that if a major case occurs, we will likely run out of space requiring the rental of a secure location. The best option found thus far is Kimberly U-Haul location at \$195 per month for a 13x20 unheated unit. No funds are included for supplemental storage in the 2026 Budget hoping we can bridge the gap until the Fire Department construction is complete opening up expansion of police space at the Safety Center.

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

1. Subscriptions: -\$14,500. Cancelling Lexipol policy subscription focusing efforts to keep policies up to date from the work completed the past two years.
2. Contractual Services: -\$12,900. Removal of Combined Locks storage fees and better rate on new 5-year body camera contract that includes providing new cameras at start of contract.
3. Internet Service: -\$2,800. Cancelling Combined Locks internet and VPN service.
4. Computers: Net increase +\$42,800 Firewall, replace NAS for V Drive, second server, switch replacement and CJIS cyber security tools and one time compliance projects.
5. Vehicle Operations: -\$10,000. Reduced fuel budget based on recent costs.
6. IT Systems: +\$42,800. New main server, new evidence server, increased security measures required by the state to access criminal justice information systems.
7. Vehicle Equipment: +\$4,500. Start replacement cycle to MDC's that were new in 2024.
8. Operational Supplies: -\$3,800. Reduced funds for department awards and National Night Out event.
9. Uniform Allowance: -\$3,880. Reduction in staff that will not be replaced.
10. Guns/Ammunition: -\$3,900. Removal of Taser purchase and no new optics needed.

#### **2025 ACHIEVEMENTS**

1. Filled three staff vacancies.
2. Maintained a high level of service to the public despite staffing vacancies and organizational uncertainty.
3. Hired and trained one new Community Service Officer (CSO).

4. Purchased and upfit two new patrol vehicles.
5. Sold Porsche and Pontiac that was seized in a drug case and recouped \$12,758.00 which came back to the village.
6. Recouped \$976.00 in cash from other drug seizures that came back to the village.
7. Completed numerous ICAC investigations, search warrants, and arrests based off cybertips.

**CAPITAL OUTLAY**

Suspension of fleet replacement cycle during the termination clause timing to evaluate the future structure.

# 2026 PROPOSED BUDGET

ACCOUNT NUMBER	ACCOUNT TITLE							INCREASE (DECREASE)	% CHANGE BUDGET	% CHANGE 2025 BUDGET	ESTIMATED 2025	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	AMENDED BUDGET 2025	YTD 2025	ESTIMATED 2025	BUDGET 2026					2025 ACTUAL	2025 ACTUAL	HIGHLIGHT IF LESS THAN 3% AND \$1,000							
<b>CONSOLIDATED POLICE SERVICES</b>																						
<b>Consolidated Police Services Revenue</b>																						
207-31111	GENERAL PROPERTY TAXES	2,361,809	2,535,126	2,722,538	2,722,538	2,722,538	2,722,538	2,246,908	(475,630)	-17.47%	(475,630)	-17.47%	Revenues down exclusive levy \$6,865 and expenses up \$261,443 = share levy incr \$179,412									
207-33110	FEDERAL AID	51,507	4,050	2,000	2,000	1,360	3,160	2,000	-	0.00%	(1,160)	-36.71%	Ballistic Vest Program									
207-33290	OTHER STATE AID	5,169	6,669	3,000	3,000	2,343	2,343	2,000	(1,000)	-33.33%	(343)	-14.64%	Reduction in State grant programs and ability to participate									
207-33310	COUNTY SUBSIDY/AID	38,003	16,333	13,500	13,500	9,361	9,361	2,000	(11,500)	-85.19%	(7,361)	-78.63%	Staff unlikely to sign up due to local service demands for OT									
207-33321	POLICE SERVICES - KIMBERLY	1,494,459	1,565,692	1,659,464	1,659,464	1,244,598	1,659,464	1,378,892	(280,572)	-16.91%	(280,572)	-16.91%	Revenues down exclusive levy \$6,865 and expenses up \$261,443 = share levy incr \$88,896									
207-33322	LOCAL SCHOOL SERVICES	179,955	174,005	162,000	162,000	98,507	170,000	269,273	107,273	66.22%	99,273	58.40%	Budgeted at fully loaded rates for 2026									
207-33323	CONTRACTED POLICE SERVICE	4,220	2,922	2,500	2,500	2,958	2,958	2,500	-	0.00%	(458)	-15.48%										
207-34105	COPY FEES (TX)	1,261	1,022	1,000	1,000	946	1,000	1,000	-	0.00%	-	0.00%										
207-34990	CASH OVER/(SHORT)	-	(2)	-	-	0	-	-	-	#DIV/0!	-	#DIV/0!										
207-34201	POLICE DEPARTMENT FEES	2,784	3,553	2,000	2,000	2,769	2,769	2,000	-	0.00%	(769)	-27.77%										
207-34901	OTHER CHARGES FOR SERVICES	2,085	1,911	1,225	1,225	1,634	1,634	1,225	-	0.00%	(409)	-25.03%										
207-35301	FALSE ALARMS	1,620	1,265	-	-	1,785	1,785	1,000	1,000	#DIV/0!	(785)	-43.98%										
207-38301	DONATIONS	17,880	11,608	-	1,000	5,272	5,272	-	-	#DIV/0!	(5,272)	-100.00%										
207-38302	K9 DONATIONS	11,222	3,726	4,000	4,000	3,558	4,000	4,000	-	0.00%	-	0.00%										
207-38612	INSURANCE REIMBURSEMENT	2,500	33,242	2,500	8,123	7,959	7,959	-	(2,500)	-100.00%	(7,959)	-100.00%	Lexipol discontinued									
207-38621	DAMAGE TO VILLAGE PROPERTY	-	-	-	1,399	1,399	1,399	-	-	#DIV/0!	(1,399)	-100.00%	Drone reimbursement in 2025									
207-38622	OTHER CLAIM REIMBURSEMENT	495	-	-	-	763	763	-	-	#DIV/0!	(763)	-100.00%										
207-39050	SALE OF VILLAGE PROPERTY	15,731	6,871	4,000	4,000	23,235	23,616	4,000	-	0.00%	(19,616)	-83.06%	Funds have been paid to the State school fund in 2025 for drug forfeiture share									
<b>Total Consolidated Police Services Revenue</b>		<b>4,190,701</b>	<b>4,367,993</b>	<b>4,579,727</b>	<b>4,587,749</b>	<b>4,130,984</b>	<b>4,620,021</b>	<b>3,916,798</b>	<b>(662,929)</b>	<b>-14.48%</b>	<b>(703,223)</b>	<b>-15.22%</b>										
<b>Police Services Consolidated Expenses</b>																						
207-52120-100	FULL-TIME WAGES	480,344	557,094	559,013	559,013	340,501	465,858	427,824	(131,189)	-23.47%	(38,034)	-8.16%	Staffing reductions due to Kimberly notice leaving partnership									
207-52120-101	FULL-TIME WAGES	1,618,025	1,711,496	1,824,220	1,824,220	1,170,423	1,798,200	1,639,209	(185,011)	-10.14%	(158,991)	-8.84%										
207-52120-102	CLERICAL WAGES	153,989	171,235	210,419	210,419	117,364	142,905	202,687	(7,732)	-3.67%	59,782	41.83%										
207-52120-103	SOCIAL SECURITY	186,382	199,598	210,233	210,233	132,763	199,130	184,852	(25,381)	-12.07%	(14,278)	-7.17%										
207-52120-104	RETIREMENT	310,182	348,382	374,380	374,380	243,354	354,022	326,501	(47,879)	-12.79%	(27,521)	-7.77%										
207-52120-105	HEALTH INSURANCE	351,653	404,527	470,378	470,378	307,986	432,668	385,542	(84,836)	-18.04%	(47,126)	-10.89%										
207-52120-106	PHYSICAL FITNESS	22,000	19,000	23,000	23,000	-	19,000	19,000	(4,000)	-17.39%	-	0.00%										
207-52120-107	LIFE INSURANCE	2,680	2,730	2,436	2,436	1,920	2,758	2,148	(288)	-11.82%	(610)	-22.12%										
207-52120-108	DENTAL INSURANCE	32,332	31,883	34,371	34,371	21,333	30,244	30,839	(3,532)	-10.28%	595	1.97%										
207-52120-109	DISABILITY INSURANCE	4,752	4,856	4,378	4,378	3,162	4,410	3,956	(422)	-9.64%	(454)	-10.29%										
207-52120-110	OVERTIME	184,517	185,121	111,900	111,900	124,484	194,742	111,900	-	0.00%	(82,842)	-42.54%										
207-52120-111	OVERTIME - CLERICAL	-	-	-	-	66	100	-	-	#DIV/0!	(100)	-100.00%										
207-52120-112	POLICE COMMISSION	1,200	850	1,680	1,680	600	1,200	1,680	-	0.00%	480	40.00%										
207-52120-201	TRAINING & CONFERENCES	17,611	19,095	20,100	20,100	13,636	20,000	21,600	1,500	7.46%	1,600	8.00%	Officer participating education reimbursement as allowed by contract									
207-52120-203	TELEPHONE	20,830	20,660	22,000	22,000	14,918	22,000	19,200	(2,800)	-12.73%	(2,800)	-12.73%										
207-52120-204	CONTRACTUAL SERVICES	132,403	138,227	145,195	145,195	107,681	139,500	119,105	(26,090)	-17.97%	(20,395)	-14.62%	Body camera better pricing and removal of Combined Locks rental fees									
207-52120-205	EQUIPMENT REPAIRS	18,618	7,358	5,800	5,800	252	4,000	4,800	(1,000)	-17.24%	800	20.00%	Reduced body camera replacement as getting new cameras with new provider									
207-52120-206	OFFICE SUPPLIES	1,190	1,200	2,000	2,000	337	1,500	2,000	-	0.00%	500	33.33%										
207-52120-207	PRINTING & REPRODUCTION	5,387	4,998	6,700	6,700	3,666	5,300	5,800	(900)	-13.43%	500	9.43%										
207-52120-208	BOOKS, SUBSCRIPTION, MEMBERSHIP	26,752	13,680	15,355	15,355	15,290	15,355	855	(14,500)	-94.43%	(14,500)	-94.43%	Cancellation of Lexipol									
207-52120-212	CLOTHING ALLOWANCE	19,746	22,720	22,410	22,410	21,072	21,500	18,530	(3,880)	-17.31%	(2,970)	-13.81%	Reduction in staff									
207-52120-213	SAFETY EQUIPMENT	118,724	19,126	14,250	14,250	21,858	16,959	21,858	14,250	-0.00%	(7,608)	-34.81%										
207-52120-218	OPERATIONAL SUPPLIES	13,298	13,225	19,400	19,400	7,163	14,800	15,600	(3,800)	-19.59%	800	5.41%	Reduced award and National Night Out budgets									
207-52120-221	SMALL OFFICE EQUIPMENT	6,691	11,738	17,500	18,500	12,180	16,000	6,700	(10,800)	-61.71%	(9,300)	-58.13%	Windows 11 update completed in 2025									
207-52120-223	GUNS & AMMUNITION	14,578	8,032	15,250	15,250	7,791	13,000	11,350	(3,900)	-25.57%	(1,650)	-12.69%	Reduction of one Taser, no optics or lights need replacing									
207-52120-225	RECRUITMENT, TESTING	4,126	7,372	4,450	4,450	3,336	4,450	4,700	250	5.62%	250	5.62%										
207-52120-226	POSTAGE	2,043	2,267	2,400	2,400	1,879	2,400	2,400	-	0.00%	-	0.00%										
207-52120-227	PUBLIC SERVICE PROGRAM	-	-	250	250	-	250	250	-	0.00%	-	0.00%										
207-52120-228	EMPLOYEE BONDS	162	-	300	300	126	300	300	-	0.00%	-	0.00%										
207-52120-230	WORKERS COMPENSATION INS	70,380	60,942	66,121	66,121	41,875	54,611	56,800	(9,321)	-14.10%	2,189	4.01%	Experience modification stabilization offset by increase in rates									
207-52120-231	PROPERTY & LIABILITY INSURANCE	53,446	54,831	67,378	67,378	45,506	59,209	62,200	(5,178)	-7.69%	2,991	5.05%	Rising property values & ~5% increase, ~3% increase in liability									
207-52120-236	K9 UNIT	11,522	4,019	4,030	4,030	4,291	5,000	4,490	460	11.41%	(510)	-10.20%										
207-52120-240	COMPUTER MAINTENANCE	10,286	19,415	29,000	29,000	18,454	29,000	71,800	42,800	147.59%	42,800	147.59%	CIS Audit Requirements State wide, replace second server and (one in 2025), NAS replace V drive									
207-52120-242	BLDG & GRNDS REPAI/MAINTENANCE	11,385	5,618	6,145	6,145	575	6,000	6,145	-	0.00%	145	2.42%										
207-52120-243	CUSTODIAL - CONTRACTUAL	15,305	15,022	17,100	17,100	10,001	15,800	17,100	-	0.00%	1,300	8.23%										
207-52120-244	CUSTODIAL-OPERATIONAL SUPPLIES	650	1,216	1,625	1,625	557	1,625	1,625	-	0.00%	-	0.00%										
207-52120-245	CUSTODIAL - EQUIP REPAIR/MAINT	13,526	-	5,560	5,560	682	5,400	5,560	-	0.00%	160	2.96%										
207-52120-247	VEHICLE OPERATIONS	72,924	103,818	84,000	89,623	48,782	89,623	74,000	(10,000)	-11.90%	(15,623)	-17.43%	Reduction for fuel and vehicle count									
207-52120-248	VEHICLE EQUIPMENT	3,800	57,041	900	900	1,077	5,400	4,500	500.00%	4,500	4,500											

## 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 ACTUAL	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 3% AND \$1,000 ORANGE HIGHLIGHT AND BLUE HIGHLIGHT IF LESS THAN 3% AND \$1,000	
Village Little Chute Police Supplemental Service Revenue 207-31112	PROPERTY TAX VLC POLICE	-	-	-	-	-	-	395,630	395,630	#DIV/0!					VLC levy for Outagamie County supplemental coverage due to staffing shortages
Village Little Chute Police Supplemental Service Expense 207-53000-204	CONTRACTUAL SERVICES	-	-	-	-	-	-	235,176	235,176	#DIV/0!					Outagamie County supplemental coverage due to staffing shortages
207-53000-262	LEGAL AND CONTINGENCY	-	-	-	-	-	-	160,454	160,454	#DIV/0!					Legal, contingency for additional OC coverage and future planning
Village Little Chute Police Supplemental Expense		-	-	-	-	-	-	395,630	395,630	#DIV/0!					
Village Little Chute Police Supplemental Net Revenue (Expense)		-	-	-	-	-	-	-	-	-	#DIV/0!				
CONSOLIDATED POLICE SERVICES FUND BALANCE (DEFICIT)		<u>363,739</u>	<u>332,410</u>	<u>332,410</u>	<u>280,079</u>	<u>1,442,094</u>	<u>552,240</u>	<u>552,240</u>							Target Minimum Working Capital 25% \$1,092,572

<b>CATEGORY</b>	<b>Special Revenue</b>
<b>DEPARTMENT</b>	<b>Van Lieshout Recreation Center</b>
<b>ACCOUNT ORGANIZATION</b>	<b>52900</b>

**MISSION:**

The Van Lieshout Recreation Center was built in partnership with the Little Chute Diamond Club. The Recreation Center provides our only indoor programming and facility rental space within the Village's Park system for the department to utilize.

**PERFORMANCE MEASUREMENTS**

	<b>Actual 2023</b>	<b>Actual 2024</b>	<b>Projected 2025</b>	<b>Target 2026</b>
<b>Facility Rentals</b>	86	81	85	85
<b>Programs/Meetings (Room bookings)</b>	86	81	80	80
<b>The Cage Usage (Archery = 3 classes per day)</b>	36	36	36	36
<b>Recreation Participants (Yoga, Archery, Babysitter Course)</b>	358	264	245	240

**2026 GOALS**

1. Increase the facility rentals. Focus on the late fall, winter, and early spring months.
2. Continue to maintain multipurpose use and programming for the facility with Diamond Club, public rentals, recreational based programming, and rainy-day location for summer use recreation.
3. Review and update annual summer use field agreement with Diamond Club.

**SIGNIFICANT PROGRAM/COST CHANGES**

None

**PERSONNEL CHANGES/JUSTIFICATION**

None

**2025 ACHIEVEMENTS**

1. Continued to grow the archery program.
2. Successfully held senior yoga and various recreation programs.
3. Reviewed and updated annual summer use field agreement with Diamond Club.

**CAPITAL OUTLAY**

None

# 2026 PROPOSED BUDGET

ACCOUNT NUMBER	ACCOUNT TITLE								INCREASE (DECREASE)	% CHANGE 2025 BUDGET	ESTIMATED 2025	ESTIMATED 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					
<b>VAN LIESHOUT RECREATION CENTER</b>													
Van Lieshout Rec Center Revenues													
208-34401	RECREATION CENTER RENTAL	11,148	10,596	15,500	15,500	12,129	14,500	15,500	-	0.00%	1,000	6.90%	
208-34411	VAN LIESHOUT REC/CLUB FEES	-	125	-	-	-	-	-	-	0.00%	-	#DIV/0!	
208-34413	RECREATION PROGRAMS	15,295	12,250	13,200	13,200	8,930	12,000	12,000	(1,200)	-1200.00%	-	0.00%	Decreased enrollment in programs
208-36101	INTEREST ON INVESTMENTS	260	708	100	100	391	400	100	-	0.00%	(300)	-75.00%	
208-38622	OTHER CLAIM REIMBURSEMENT	2,464	1,644	2,000	2,000	1,356	1,950	2,100	100	5.00%	150	7.69%	Diamond Club reimbursement of 50% utilities
<b>Total Van Lieshout Rec Center Revenues</b>		<b>29,166</b>	<b>25,322</b>	<b>30,800</b>	<b>30,800</b>	<b>22,807</b>	<b>28,850</b>	<b>29,700</b>	<b>(1,100)</b>	<b>-3.57%</b>	<b>850</b>	<b>2.95%</b>	
<b>Van Lieshout Rec Center Expenses</b>													
208-52900-101	FULL TIME WAGES	-	-	-	-	229	687	2,649	2,649	#DIV/0!	1,962	285.59%	Allocation of Maintenance to accurately represent where time spent
208-52900-102	PART-TIME WAGES	612	735	750	750	344	750	750	-	0.00%	-	0.00%	
208-52900-103	SOCIAL SECURITY	47	56	58	58	47	141	268	210	362.07%	127	90.07%	
208-52900-104	RETIREMENT	-	-	-	-	20	60	186	186	#DIV/0!	126	210.00%	
208-52900-105	HEALTH INSURANCE	-	-	-	-	84	252	789	789	#DIV/0!	537	213.10%	
208-52900-107	LIFE INSURANCE	-	-	-	-	0	1	1	1	#DIV/0!	-	0.00%	
208-52900-108	DENTAL INSURANCE	-	-	-	-	3	9	28	28	#DIV/0!	19	211.11%	
208-52900-109	DISABILITY INSURANCE	-	-	-	-	0	1	5	5	#DIV/0!	4	400.00%	
208-52900-110	OVERTIME	-	-	-	-	57	114	100	100	#DIV/0!	(14)	-12.28%	
208-52900-204	CONTRACTUAL SERVICES	9,246	10,267	11,500	11,500	6,737	11,000	11,500	-	0.00%	500	4.55%	
208-52900-212	CLOTHING ALLOWANCE	-	-	-	-	-	-	8	8	#DIV/0!	8	#DIV/0!	
208-52900-218	OPERATIONAL SUPPLIES	414	85	725	725	43	520	1,025	300	41.38%	505	97.12%	
208-52900-221	SMALL EQUIPMENT	1,025	457	929	929	49	700	950	21	2.26%	250	35.71%	
208-52900-222	JANITORIAL SUPPLIES	225	224	400	400	80	300	400	-	0.00%	100	33.33%	
208-52900-242	BLDG & GRNDS - REPAIRS & MAINT	77	-	950	950	998	1,000	1,200	250	26.32%	200	20.00%	
208-52900-249	UTILITIES	3,668	3,288	4,000	4,000	2,919	3,800	4,200	200	5.00%	400	10.53%	
208-52900-310	LEASE PAYMENTS	17,812	17,812	17,812	17,812	17,812	17,812	17,812	-	0.00%	-	0.00%	
208-52900-431	OTHER INTEREST	1,740	1,890	2,190	2,190	1,360	2,165	2,490	300	13.70%	325	15.01%	Advance general fund; 2025 \$78,000, estimated 2026 \$88,000
<b>Total Van Lieshout Rec Center Expenses</b>		<b>34,867</b>	<b>34,815</b>	<b>39,314</b>	<b>39,314</b>	<b>30,783</b>	<b>39,312</b>	<b>44,361</b>	<b>5,047</b>	<b>12.84%</b>	<b>5,049</b>	<b>12.84%</b>	
<b>VAN LIESHOUT NET REVENUES (EXPENSES)</b>													
		<b>(5,700)</b>	<b>(9,493)</b>	<b>(8,514)</b>	<b>(8,514)</b>	<b>(7,977)</b>	<b>(10,462)</b>	<b>(14,661)</b>	<b>(6,147)</b>	<b>72.20%</b>	<b>(4,199)</b>	<b>40.14%</b>	
<b>VAN LIESHOUT REC CENTER FUND BALANCE (DEFICIT)</b>													
		<b>(55,576)</b>	<b>(65,069)</b>	<b>(73,583)</b>	<b>(73,583)</b>	<b>(73,045)</b>	<b>(75,531)</b>	<b>(90,192)</b>					

<b>CATEGORY</b>	<b>Special Revenue</b>
<b>DEPARTMENT</b>	<b>Promotional Fund</b>
<b>ACCOUNT ORGANIZATION</b>	<b>209-56900</b>

### **MISSION:**

This account is funded through Hotel Room Taxes in the Village of Little Chute. The efforts related to this account must support tourism or tourism-related activities. In the past, this account had funded wayfinding signage and other efforts related to supporting visitors and visitor spending in the Village of Little Chute.

The Room Tax rate is 10 percent: 3% Visitors and Convention Bureau, 3% Expo Center, 3% Sports Facility and Village of Little Chute 1%. The Village General Fund receives 5% of the total amount collected for dedicated regional tourism endeavors to cover administrative overhead costs.

### **PERFORMANCE MEASUREMENTS**

	<b>Actual <u>2023</u></b>	<b>Actual <u>2024</u></b>	<b>Projected <u>2025</u></b>	<b>Target <u>2026</u></b>
Market on Main Attendance	2,200	2,000	3,000	2,200
Market on Main Vendor Attendance	42	54	40	45
Special Event Permits	15	19	18	17

\*2025 includes increased tourism from the NFL Draft in Green Bay. Estimated higher due to the unique event.

### **2026 GOALS**

1. Enhance wayfinding signage to support and attract visitors. Supporting businesses during the I-41 reconstruction project through detour signage.
2. Fund the participation in the Fox Cities Convention and Visitors Bureau's Visitor Guide. Some of the cost of this effort will likely be offset by contributing businesses across Little Chute.
3. Enhance the Market on Main summer event with added help from school district Marketing coursework to better help sponsorship efforts and marketing throughout the Fox Valley.
4. Potential continued participation to support the Independence Day fireworks event as increased attendance and community feedback has been a positive impact.
5. Partner with Diamond Club to help increase experience of fireworks by adding music to fireworks show.

**SIGNIFICANT PROGRAM/COST CHANGES**

None

**PERSONNEL CHANGES/JUSTIFICATION**

None

**2025 ACHIEVEMENTS**

1. Funded the cost of participation in the Fox Cities Convention and Visitors Bureau's Visitor Guide. Some of the cost of this effort was offset by contributing businesses across Little Chute.
2. In conjunction with community partners, initiated promotion of the trail system including increased use of the Nelson Family Heritage Crossing.
3. Market on Min was impacted by less sponsors for the event. Current economic climate is impacting potential changes or expansion of the event. Consider partnering with Little Chute Business Association to keep the event fresh.
4. The Village participated in the Independence Day fireworks event for the fourth year. There was increased turnout from last year.

**CAPITAL OUTLAY**

None

## 2026 PROPOSED BUDGET

ACCOUNT NUMBER	ACCOUNT TITLE								INCREASE (DECREASE)	% CHANGE 2025 BUDGET	% CHANGE ESTIMATED 2025 ACTUAL	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									
<b>PROMOTIONAL FUND</b>																	
<b>Promotional Fund Revenues</b>																	
209-31250	LOCAL ROOM TAX	28,566	28,136	30,000	30,000	12,215	29,000	29,000	(1,000)	-3.33%	-	0.00%					
209-34901	OTHER CHARGES FOR SERVICES	3,602	4,100	3,000	3,000	3,475	3,475	3,400	400	13.33%	(75)	-2.16%					
209-36101	INTEREST ON INVESTMENTS	8,034	9,212	5,000	5,000	6,338	7,400	6,000	1,000	20.00%	(1,400)	-18.92%					
209-38301	DONATIONS	9,350	6,450	9,500	9,500	2,700	4,000	4,000	(5,500)	-57.89%	-	0.00% Market on Main - Decreased sponsorships offered					
<b>Total Promotional Fund Revenues</b>		<b>49,552</b>	<b>47,898</b>	<b>47,500</b>	<b>47,500</b>	<b>24,728</b>	<b>43,875</b>	<b>42,400</b>	<b>(5,100)</b>	<b>-10.74%</b>	<b>(1,475)</b>	<b>-3.36%</b>					
<b>Promotional Fund Expenses</b>																	
209-56900-204	CONTRACTUAL SERVICES	19,051	18,516	30,000	30,000	18,130	18,600	15,000	(15,000)	-50.00%	(3,600)	-19.35% Fireworks match \$5K, Market on Main					
209-56900-227	PUBLIC INFORMATION	-	489	3,500	3,500	-	3,500	3,500	-	0.00%	-	0.00%					
209-59000-499	TRANSFER TO OTHER FUNDS	-	6,900	-	-	-	-	-	-	#DIV/0!	-	#DIV/0!					
<b>Total Promotional Fund Expenses</b>		<b>19,051</b>	<b>25,905</b>	<b>33,500</b>	<b>33,500</b>	<b>18,130</b>	<b>22,100</b>	<b>18,500</b>	<b>(15,000)</b>	<b>-44.78%</b>	<b>(3,600)</b>	<b>-16.29%</b>					
<b>PROMOTIONAL NET REVENUES (EXPENSES)</b>																	
		<b>30,501</b>	<b>21,993</b>	<b>14,000</b>	<b>14,000</b>	<b>6,598</b>	<b>21,775</b>	<b>23,900</b>	<b>9,900</b>	<b>70.71%</b>	<b>2,125</b>	<b>9.76%</b>					
<b>PROMOTIONAL FUND BALANCE (DEFICIT)</b>																	
		<b>190,318</b>	<b>212,311</b>	<b>226,311</b>	<b>226,311</b>	<b>218,909</b>	<b>234,086</b>	<b>257,986</b>									

<b>CATEGORY</b>	<b>SPECIAL REVENUE</b>
<b>DEPARTMENT</b>	<b>NELSON CROSSING MAINTENANCE</b>
<b>ACCOUNT ORGANIZATION</b>	<b>224-56900</b>

**MISSION:** The Village of Little Chute and City of Kaukauna each created a special revenue fund for ongoing maintenance of Nelson Crossing Bridge. The agreement covers potential snow removal, maintenance, bridge utilities and insurance costs. All work shall be agreed upon in writing by both the Village and City prior to any such work commencing.

#### **PERFORMANCE MEASUREMENTS**

	<b>Actual 2023</b>	<b>Actual 2024</b>	<b>Projected 2025</b>	<b>Target 2026</b>
<b>Patron Usage</b>	<b>50,600</b>	<b>51,835</b>	<b>51,500</b>	<b>52,000</b>
<b>Calls for Maintenance</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>

Measure started 7/23/2021.

#### **2026 GOALS**

1. Continue to find innovative ways to manage spider control on the bridge to maintain enjoyable amenities for all.
2. Continue marketing efforts to draw individuals to our community to experience the Nelson Family Heritage Bridge Crossing and connecting trail systems.
3. Continue to work with City of Kaukauna on creating a maintenance checklist for semiannual review.
4. Successfully collaborated with Fox Heritage Run and Bike to the Beat to implement crossing as part of their event.
5. Continue to work with Bike to the Beat event for usage of bridge.

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

None

#### **PERSONNEL CHANGES/JUSTIFICATION**

None

#### **2025 ACHIEVEMENTS**

1. Successfully used spider cleaner attachment to assist in spider control.
2. Successfully monitored and recorded patron usage.
3. Successfully collaborated with Fox Heritage Run and Bike to the Beat to implement crossing as part of their event.

#### **CAPITAL OUTLAY**

None

**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	INCREASE (DECREASE) 2025 BUDGET		% CHANGE 2025 BUDGET	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 3% AND \$1,000 ORANGE HIGHLIGHT AND BLUE HIGHLIGHT IF LESS THAN 3% AND \$1,000							
									INCREASE (DECREASE)	BUDGET	2025 BUDGET	2025 ACTUAL	2025 ACTUAL	INCREASE (DECREASE)	BUDGET	2025 BUDGET	2025 ACTUAL	INCREASE (DECREASE)	BUDGET					
<b>NELSON CROSSING MAINTENANCE FUND</b>																								
<b>Nelson Crossing Maintenance Fund Revenues</b>																								
224-31111	PROPERTY TAXES	3,482	3,482	3,482	3,482	3,482	34,872	3,482	-	0.00%	(31,390)	-	-90.01%											
224-36101	INTEREST ON INVESTMENTS	212	351	150	150	235	300	200	50	33.33%	(100)	-	-33.33%											
<b>Total Nelson Crossing Maintenance Fund Revenues</b>		<b>3,694</b>	<b>3,833</b>	<b>3,632</b>	<b>3,632</b>	<b>3,717</b>	<b>35,172</b>	<b>3,682</b>	<b>50</b>	<b>1.38%</b>	<b>(31,490)</b>	<b>-</b>	<b>-89.53%</b>											
<b>Nelson Crossing Maintenance Fund Expenses</b>																								
224-56900-218	OPERATIONAL SUPPLIES	18	-	2,000	2,000	-	500	2,000	-	0.00%	1,500	-	300.00%											
224-56900-231	PROPERTY & LIABILITY INSURANCE	1,264	1,339	1,350	1,350	-	1,350	1,350	-	0.00%	-	-	0.00%											
224-56900-249	UTILITIES	185	184	150	150	-	200	200	50	33.33%	-	-	0.00%											
<b>Total Nelson Crossing Maintenance Fund Expenses</b>		<b>1,467</b>	<b>1,523</b>	<b>3,500</b>	<b>3,500</b>	<b>-</b>	<b>2,050</b>	<b>3,550</b>	<b>50</b>	<b>1.43%</b>	<b>1,500</b>	<b>-</b>	<b>73.17%</b>											
<b>NELSON CROSSING MAINTENANCE NET REVENUES (EXPENSES)</b>																								
		<b>2,227</b>	<b>2,310</b>	<b>132</b>	<b>132</b>	<b>3,717</b>	<b>33,122</b>	<b>132</b>																
<b>NELSON CROSSING MAINTENANCE FUND BALANCE (DEFICIT)</b>																								
		<b>4,006</b>	<b>6,316</b>	<b>6,448</b>	<b>6,448</b>	<b>10,033</b>	<b>39,438</b>	<b>39,570</b>																

<b>CATEGORY</b>	<b>Special Revenue</b>
<b>DEPARTMENT</b>	<b>Façade Loan Funds</b>
<b>ACCOUNT ORGANIZATION</b>	<b>222-56700</b>

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**MISSION:** The Village of Little Chute established to support community and economic development.

**PERFORMANCE MEASUREMENTS**

	<u>Actual</u> <u>2023</u>	<u>Actual</u> <u>2024</u>	<u>Projected</u> <u>2025</u>	<u>Target</u> <u>2026</u>
Façade Loan Program Loans Outstanding	\$2237,826	\$226,433	\$226,433	\$226,443

**2026 GOALS**

1. The Village of Little Chute Business Improvement/Façade Renovation Financial Assistance Program assists in the exterior renovations to encourage business owners to reinvest in downtown Little Chute and other commercial areas implementing the requirements of the Little Chute Design Manual.

**SIGNIFICANT PROGRAM/COST CHANGES**

None

**PERSONNEL CHANGES/JUSTIFICATION**

None

**2025 ACHIEVEMENTS**

1. Rustic Reque Façade Improvement (\$18,607)
2. Close out of Micro Loan Program infusing funds to the Façade Program.

**CAPITAL OUTLAY**

None

## 2026 PROPOSED BUDGET

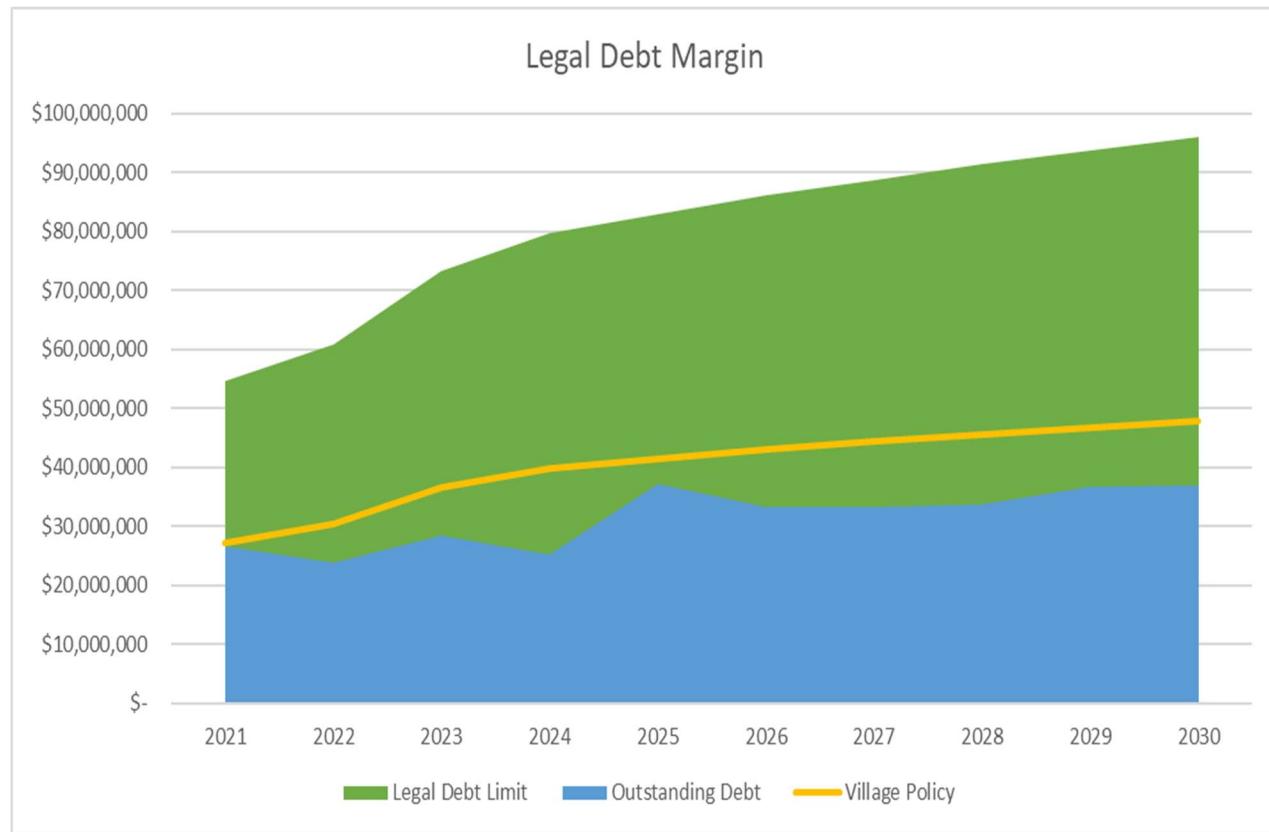
ACCOUNT NUMBER	ACCOUNT TITLE								INCREASE (DECREASE)	% CHANGE 2025 BUDGET	ESTIMATED 2025 ACTUAL	ESTIMATED 2025 ACTUAL	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 3% AND \$1,000 ORANGE HIGHLIGHT AND BLUE HIGHLIGHT IF LESS THAN 3% AND \$1,000
		ACTUAL 2023	ACTUAL 2024	BUDGET 2025	AMENDED BUDGET 2025	YTD 2025	ESTIMATED 2025	BUDGET 2026					
<b>FAÇADE RENOVATION LOAN</b>													
222-36101	INTEREST ON INVESTMENTS	8,798	9,766	5,000	5,000	8,566	10,500	8,000	3,000	60.00%	(2,500)	-23.81%	Market fluctuations
222-39101	TRANSFER IN OTHER FUNDS	-	111,312	-	-	-	-	-	-	#DIV/0!	-	#DIV/0!	
222-56700-204	CONTRACTUAL SERVICES	1,000	-	-	-	-	-	500	500	#DIV/0!	500	#DIV/0!	
222-56700-262	LEGAL SERVICES	-	572	1,000	1,000	-	-	1,000	-	0.00%	1,000	#DIV/0!	
<b>FAÇADE RENOVATION LOAN NET REVENUES (EXPENSES)</b>		<b>7,798</b>	<b>120,507</b>	<b>4,000</b>	<b>4,000</b>	<b>8,566</b>	<b>10,500</b>	<b>6,500</b>	<b>2,500</b>	<b>62.50%</b>	<b>(4,000)</b>	<b>-38.10%</b>	
<b>FAÇADE RENOVATION LOAN FUND BALANCE (DEFICIT)</b>		<b>415,609</b>	<b>536,116</b>	<b>540,116</b>	<b>540,116</b>	<b>544,682</b>	<b>546,616</b>	<b>553,116</b>					
													Current loans total \$226,283

# 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	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 3% AND \$1,000 ORANGE HIGHLIGHT AND BLUE HIGHLIGHT IF LESS THAN 3% AND \$1,000	
<b>AMERICAN RESCUE FUND</b>															
211-33110	FEDERAL GRANTS	1,021,280	230,884	-	-	-	-	-	-	#DIV/0!	-	#DIV/0!	#DIV/0!	Projects complete	
211-36101	INTEREST ON INVESTMENTS	40,495	6,843	-	-	-	-	-	-	#DIV/0!	-	#DIV/0!	#DIV/0!	Fund closed	
<b>Total American Rescue Fund Revenues</b>		<b>1,061,775</b>	<b>237,727</b>	-	-	-	-	-	-	#DIV/0!	-	#DIV/0!	#DIV/0!		
<b>Total American Rescue Fund Expenses</b>															
211-50000-101	FULL-TIME WAGES	1,420	318	-	-	-	-	-	-	#DIV/0!	-	#DIV/0!	#DIV/0!	Projects complete	
211-50000-103	SOCIAL SECURITY	104	23	-	-	-	-	-	-	#DIV/0!	-	#DIV/0!	#DIV/0!		
211-50000-104	RETIREMENT	97	22	-	-	-	-	-	-	#DIV/0!	-	#DIV/0!	#DIV/0!		
211-50000-105	HEALTH INSURANCE	344	83	-	-	-	-	-	-	#DIV/0!	-	#DIV/0!	#DIV/0!		
211-50000-107	LIFE INSURANCE	1	0	-	-	-	-	-	-	#DIV/0!	-	#DIV/0!	#DIV/0!		
211-50000-108	DENTAL INSURANCE	24	6	-	-	-	-	-	-	#DIV/0!	-	#DIV/0!	#DIV/0!		
211-50000-109	DISABILITY INSURANCE	3	1	-	-	-	-	-	-	#DIV/0!	-	#DIV/0!	#DIV/0!		
211-50000-204	CONTRACTUAL SERVICES	409,141	18,947	-	-	-	-	-	-	#DIV/0!	-	#DIV/0!	#DIV/0!		
211-50000-229	BANK SERVICE CHARGES	-	-	-	-	-	-	-	-	#DIV/0!	-	#DIV/0!	#DIV/0!		
211-59000-495	TRANSFER TO CAPITAL PROJECTS	612,140	262,549	-	-	-	-	-	-	#DIV/0!	-	#DIV/0!	#DIV/0!		
211-59000-499	TRANSFER TO OTHER FUNDS	-	6,011	-	-	-	-	-	-	#DIV/0!	-	#DIV/0!	#DIV/0!		
<b>Total American Rescue Fund Expenses</b>		<b>1,023,273</b>	<b>287,960</b>	-	-	-	-	-	-	#DIV/0!	-	#DIV/0!	#DIV/0!		
<b>AMERICAN RESCUE NET REVENUES (EXPENSES)</b>		<b>38,502</b>	<b>(50,232)</b>	-	-	-	-	-	-	#DIV/0!	-	#DIV/0!	#DIV/0!		
<b>AMERICAN RESCUE FUND BALANCE (DEFICIT)</b>		<b>50,232</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>						
<b>TRANSPORTATION SPECIAL REVENUE FUND</b>															
216-36101	INTEREST ON INVESTMENTS	685	504	-	-	-	-	-	-	#DIV/0!	-	#DIV/0!	#DIV/0!	WI Supreme Court Ruling No 2023AP690 denial of Pewaukee petition as illegal tax - fund closed	
216-39101	TRANSFER FROM OTHER FUNDS	-	-	-	-	-	-	-	-	#DIV/0!	-	#DIV/0!	#DIV/0!		
<b>Total Transportation Fund Revenues</b>		<b>685</b>	<b>504</b>	-	-	-	-	-	-	#DIV/0!	-	#DIV/0!	#DIV/0!		
<b>Total Transportation Fund Expenses</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	#DIV/0!	-	#DIV/0!	#DIV/0!		
216-50100-204	CONTRACTUAL SERVICES	-	-	-	-	-	-	-	-	#DIV/0!	-	#DIV/0!	#DIV/0!		
216-59000-499	TRANSFER TO OTHER FUNDS	-	15,827	-	-	-	-	-	-	#DIV/0!	-	#DIV/0!	#DIV/0!		
<b>Total Transportation Fund Expenses</b>		<b>-</b>	<b>15,827</b>	-	-	-	-	-	-	#DIV/0!	-	#DIV/0!	#DIV/0!		
<b>TRANSPORTATION NET REVENUES (EXPENSES)</b>		<b>685</b>	<b>(15,323)</b>	-	-	-	-	-	-	#DIV/0!	-	#DIV/0!	#DIV/0!		
<b>TRANSPORTATION FUND BALANCE (DEFICIT)</b>		<b>15,323</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>						
<b>SMALL BUSINESS MICRO LOAN</b>															
221-36101	INTEREST ON INVESTMENTS	9,143	6,730	-	-	-	-	-	-	#DIV/0!	-	#DIV/0!	#DIV/0!	Fund closed	
221-36102	INTEREST ON LOANS	-	-	-	-	-	-	-	-	#DIV/0!	-	#DIV/0!	#DIV/0!		
221-56700-262	LEGAL SERVICES	-	-	-	-	-	-	-	-	#DIV/0!	-	#DIV/0!	#DIV/0!		
221-56700-499	TRANSFER OUT OTHER FUNDS	-	211,312	-	-	-	-	-	-	#DIV/0!	-	#DIV/0!	#DIV/0!		
<b>SMALL BUSINESS LOAN NET REVENUES (EXPENSES)</b>		<b>9,143</b>	<b>(204,583)</b>	-	-	-	-	-	-	#DIV/0!	-	#DIV/0!	#DIV/0!		
<b>SMALL BUSINESS MICRO LOAN FUND BALANCE (DEFICIT)</b>		<b>204,583</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>						

<b>CATEGORY</b>	<b>Debt Service Fund</b>
<b>DEPARTMENT</b>	<b>Debt Service</b>
<b>ACCOUNT ORGANIZATION</b>	<b>301 to 341-60000</b>

**OBJECTIVES:** The Debt Service Fund (Major Fund) is used to account for the accumulation of resources for and the payment of general long-term debt principal, interest, and related costs (other than those being financed by proprietary funds).



## PERFORMANCE MEASUREMENTS

	<u>Actual 2023</u>	<u>Actual 2024</u>	<u>Projected 2025</u>	<u>Target 2026</u>
<b>Debt Service as % of Total Levy</b>	<b>20.0%</b>	<b>20.5%</b>	<b>21.2%</b>	<b>22.7%</b>
<b>General Obligation Bond Rating</b>	<b>Aa3</b>	<b>Aa3</b>	<b>Aa3</b>	<b>Aa3</b>
<b>Funds Designated for Debt Defeasance</b>	<b>\$700K</b>	<b>\$600K</b>	<b>\$200K</b>	<b>\$200K</b>

**2026 GOALS**

1. Pay all debt service payments timely.
2. File continuing disclosure requirement by September 30 deadline.

**SIGNIFICANT PROGRAM/COST CHANGES**

None

**PERSONNEL CHANGES/JUSTIFICATION**

None

**2025 ACHIEVEMENTS**

Compliance with our Debt Policy and Structurally Balanced Budget Policy.

**CAPITAL OUTLAY**

None

**2026 PROPOSED BUDGET**

**VILLAGE OF LITTLE CHUTE 2026 BUDGET**

**DEBT SERVICE**

Fund Name of Debt Issue	<b>333</b> 2015A G.O. Bonds	<b>334</b> 2016B Storm Revenue	<b>335</b> 2017A G.O. Bonds	<b>336</b> 2017B G.O. Notes	<b>337</b> 2019 G.O. Notes	<b>338</b> 2019 Refunding G. O. Notes	<b>340</b> 2020 G.O. Notes	<b>341</b> 2023 G.O. Notes	<b>342</b> 2025 G.O. Notes	<b>TOTAL</b> <b>G.O.</b> <b>DEBT</b> <b>SERVICE</b>
<b>Governmental Revenue</b>										
31111 Property Taxes	-	-	356,250	345,520	67,725	427,450	10,750	43,250	145,250	1,396,195
39101 Transfer In-Assessment	-	-	-	-	-	-	-	-	137,320	137,320
39101 Transfer In-TID 4	-	-	-	-	161,638	-	-	-	-	161,638
39101 Transfer In-TID 5	256,050	27,780	-	-	-	-	-	-	-	283,830
39101 Transfer In-TID 6	-	-	-	16,116	140,685	-	944,550	140,750	-	1,242,101
39101 Transfer In-TID 7	-	-	-	-	279,952	-	-	264,250	37,247	581,449
39101 Transfer In-TID 8	-	-	-	76,748	6,000	-	371,600	-	-	454,348
<b>Total Revenue</b>	<b>256,050</b>	<b>27,780</b>	<b>356,250</b>	<b>438,384</b>	<b>656,000</b>	<b>427,450</b>	<b>1,326,900</b>	<b>448,250</b>	<b>319,817</b>	<b>4,256,881</b>
<b>Expenditures - 60000</b>										
426 Principal on Debt	200,000	21,000	250,000	413,288	585,000	415,000	1,250,000	200,000	-	3,334,288
427 Interest on Debt	56,050	6,780	106,250	25,096	71,000	12,450	76,900	248,250	319,817	922,593
<b>Total Expenditures</b>	<b>256,050</b>	<b>27,780</b>	<b>356,250</b>	<b>438,384</b>	<b>656,000</b>	<b>427,450</b>	<b>1,326,900</b>	<b>448,250</b>	<b>319,817</b>	<b>4,256,881</b>
Revenue less Net Expenditures	-	-	-	-	-	-	-	-	-	-
Fund Balance, December 31, 2025	-	331	-	311	-	-	(26)	-	-	616
<b>Fund Balance, December 31, 2026</b>	<b>-</b>	<b>331</b>	<b>-</b>	<b>311</b>	<b>-</b>	<b>-</b>	<b>(26)</b>	<b>-</b>	<b>-</b>	<b>616</b>

## CAPITAL PROJECTS FUND SUMMARY

	AMENDED						
	ACTUAL 2023	ACTUAL 2024	BUDGET 2025	BUDGET 2025	YTD 2025	ESTIMATED 2025	BUDGET 2026
<b>REVENUES</b>							
Property Taxes	491,307	475,991	244,000	244,000	244,000	244,000	173,000
Tax Incremental Property Taxes	3,955,115	5,201,227	5,843,000	5,843,000	6,095,898	6,095,897	5,726,500
Intergovernmental	86,934	87,610	408,600	408,600	346,258	409,863	410,576
Public Charges for Services	4,000	6,000	271,800	271,800	246,931	250,000	25,000
Special Assessments	589,833	909,723	262,556	262,556	139,437	281,915	178,521
Investment Income	408,817	600,944	81,586	81,586	389,605	490,533	131,005
Contributions	60,625	15,532	-	-	-	-	-
Insurance Reimbursement	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>5,596,631</b>	<b>7,297,027</b>	<b>7,111,542</b>	<b>7,111,542</b>	<b>7,462,130</b>	<b>7,772,208</b>	<b>6,644,602</b>
<b>EXPENDITURES</b>							
Current:							
General Government	191,384	153,346	141,150	175,050	100,727	173,677	140,200
Public Safety	-	-	6,400,000	6,945,476	179,260	8,945,476	21,289
Public Works	339,526	209,917	517,297	563,284	129,655	538,991	276,497
Culture, Recreation and Education	8,356	39,087	108,489	465,942	207,674	306,630	34,411
Conservation and Development	2,069,854	2,722,012	3,012,109	3,012,109	2,907,266	3,007,262	3,134,049
Capital Outlay	5,123,691	3,472,915	2,819,796	5,601,501	1,289,059	5,576,895	2,128,988
Interest Fees and Issuance Costs	40,819	73,395	-	-	-	-	-
<b>Total Expenditures</b>	<b>7,773,630</b>	<b>6,670,672</b>	<b>12,998,841</b>	<b>16,763,362</b>	<b>4,813,641</b>	<b>18,548,931</b>	<b>5,735,434</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>							
	(2,176,999)	626,355	(5,887,299)	(9,651,820)	2,648,489	(10,776,723)	909,168
<b>OTHER FINANCING SOURCES AND (USE)</b>							
Sale of Village Properties	2,876	-	21,000	21,000	19,995	19,995	8,000
Discount on Debt Issued	-	-	-	-	-	-	-
Premium on Debt Issued	349,323	-	-	-	-	-	-
Issuance of Debt	5,375,000	-	8,210,000	8,265,000	-	9,700,000	-
Transfers In	637,140	1,180,376	113,000	698,000	660,328	1,598,000	113,000
Transfers Out	(1,468,079)	(2,062,084)	(1,519,046)	(1,519,046)	(1,515,551)	(1,519,046)	(2,860,686)
<b>Total Other Financing Sources (Use)</b>	<b>4,896,260</b>	<b>(881,708)</b>	<b>6,824,954</b>	<b>7,464,954</b>	<b>(835,227)</b>	<b>9,798,949</b>	<b>(2,739,686)</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>2,719,261</b>	<b>(255,353)</b>	<b>937,655</b>	<b>(2,186,866)</b>	<b>1,813,262</b>	<b>(977,774)</b>	<b>(1,830,518)</b>
<b>FUND BALANCE - BEGINNING</b>	<b>6,265,370</b>	<b>8,984,631</b>	<b>8,729,278</b>	<b>8,729,278</b>	<b>8,729,278</b>	<b>8,729,278</b>	<b>7,751,504</b>
<b>FUND BALANCE - ENDING</b>	<b>8,984,631</b>	<b>8,729,278</b>	<b>9,666,933</b>	<b>6,542,412</b>	<b>10,542,540</b>	<b>7,751,504</b>	<b>5,920,986</b>

<b>CATEGORY</b>	<b>Capital Project Funds</b>
<b>DEPARTMENT</b>	<b>Equipment Revolving Fund</b>
<b>ACCOUNT ORGANIZATION</b>	<b>403-57324</b>

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### **OBJECTIVES:**

The Equipment Revolving Fund is the primary account used to fund all rolling fleet equipment. Managed by the Public Works Director, this fund addresses most fleet related acquisitions for the Village of Little Chute outside of public safety efforts.

### **PERFORMANCE MEASUREMENTS**

	<b>Actual <u>2023</u></b>	<b>Actual <u>2024</u></b>	<b>Projected <u>2025</u></b>	<b>Target <u>2026</u></b>
<b>Number of vehicles budgeted/actual procured</b>	<b>7/3</b>	<b>7/2</b>	<b>6/6</b>	<b>2/2</b>
<b>Proceeds from sale of fleet no longer in use</b>	<b>\$2,876 1987 Ford and miscellaneous equipment attachments</b>	<b>\$0</b>	<b>\$19,995 Pickup Truck #28 and #31</b>	<b>\$8,000</b>

### **2026 GOALS**

1. Procure replacement for the pick-up truck #86.
2. Procure tracked replacement for 2012 Mustang skid steer.
3. Sell any vehicles being replaced or no longer used.

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

Purchased all previous year outstanding carryover budget vehicle purchases.

### **PERSONNEL CHANGES/JUSTIFICATION**

N/A

## **2025 ACHIEVEMENTS**

1. This fund was able to procure the following items in 2025: Refuse Truck (replace #30), three pick-up trucks (replace #28, 31 and 87), replace front deck lawn mower (replace # 46) and DPRF Van (replace # 59).
2. Through sound management practices, this fund sells items that were no longer of use to the staff. This revenue can then be used to procure other items.

## **CAPITAL OUTLAY**

Replace skid steer (\$120,000 # 57) and a pick-up truck (\$49,000 # 86)

## 2026 PROPOSED BUDGET

ACCOUNT NUMBER	ACCOUNT TITLE								INCREASE (DECREASE)	% CHANGE 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				
<b>EQUIPMENT REVOLVING FUND</b>												
Equipment Revolving Revenue												
403-31111	GENERAL PROPERTY TAXES	20,000	25,000	35,000	35,000	35,000	35,000	-	0.00%	-	0.00%	
403-31114	LOCAL SHARE COUNTY SALES TAX	166,507	131,641	168,000	168,000	104,396	168,000	170,000	2,000	1.19%	2,000	1.19%
403-36101	INTEREST ON INVESTMENTS	49,163	65,460	15,000	43,744	55,000	20,000	5,000	33.33%	(35,000)	-63.64%	Market fluctuations and cash balances
403-39050	SALE OF VILLAGE PROPERTY	2,876	-	21,000	21,000	19,995	19,995	8,000	(13,000)	-61.90%	(11,995)	-59.99% 2025: Sale of #28 and #31
403-39101	TRANSFER FROM OTHER FUNDS	25,000	697,549	113,000	113,000	75,328	113,000	113,000	-	0.00%	-	0.00% Dump Truck from ARPA (2023) and Sanitation transfer (annual - increase to \$113,000 2025)
<b>Total Equipment Revolving Revenue</b>		<b>263,545</b>	<b>919,650</b>	<b>352,000</b>	<b>352,000</b>	<b>278,463</b>	<b>390,995</b>	<b>346,000</b>	<b>(6,000)</b>	<b>-1.70%</b>	<b>(44,995)</b>	<b>-11.51%</b>
Equipment Revolving Expenses												
403-57324-303	VEHICLE REPLACEMENT - PW	22,170	606,027	400,000	445,987	45,987	420,987	169,000	(231,000)	-57.75%	(251,987)	-59.86% 2026: Skid Steer 120K (#57) Pick Up Truck \$49K (#86) 2025: Refuse Truck (#30) Truck (#31)
403-57620-303	VEHICLE REPLACEMENT - DPRF	21,170	-	-	209,686	194,779	194,779	-	-	#DIV/0!	(194,779)	-100.00% 2023: Pick-Up; 2025 CIP 11 foot deck mover (#46), Van (#59) Truck (#28 and 87)
<b>Total Equipment Revolving Expenses</b>		<b>43,339</b>	<b>606,027</b>	<b>400,000</b>	<b>655,673</b>	<b>240,766</b>	<b>615,766</b>	<b>169,000</b>	<b>(231,000)</b>	<b>-57.75%</b>	<b>(446,766)</b>	<b>-72.55%</b> Varies with equipment that needs to be replaced each year
EQUIPMENT NET REVENUES (EXPENSES)		<b>220,206</b>	<b>313,623</b>	<b>(48,000)</b>	<b>(303,673)</b>	<b>37,697</b>	<b>(224,771)</b>	<b>177,000</b>	<b>225,000</b>	<b>-468.75%</b>	<b>401,771</b>	<b>-178.75%</b>
EQUIPMENT REVOLVING FUND BALANCE (DEFICIT)		<b>1,257,576</b>	<b>1,571,199</b>	<b>1,523,199</b>	<b>1,267,526</b>	<b>1,608,896</b>	<b>1,346,428</b>	<b>1,523,428</b>				

<b>CATEGORY</b>	<b>Capital Project Funds</b>
<b>DEPARTMENT</b>	<b>Facility and Technology Fund</b>
<b>ACCOUNT ORGANIZATION</b>	<b>404-57190</b>

### **OBJECTIVES:**

Under the Capital Project Fund, the Facility and Technology Fund is the primary account used to fund all facility technology upgrades, primarily related to information technology. Managed by the Assistant Village Administrator, this fund addresses most information technology related purchases for the Village of Little Chute.

### **PERFORMANCE MEASUREMENTS**

	<b>Actual 2023</b>	<b>Actual 2024</b>	<b>Projected 2025</b>	<b>Target 2026</b>
<b>Server replacement</b>	<b>0</b>	<b>1</b>	<b>1</b>	<b>0</b>
<b>Devices</b>	<b>59</b>	<b>46</b>	<b>45</b>	<b>45</b>

### **2026 GOALS**

1. Continuing improvements for our managed service format of services.
2. Implement password portal as part of our managed service contract with Amplitel to improve security awareness.
3. Continue final implementation of Microsoft Teams Phone option that will save carrier costs ongoing.
4. Replacement of seven access points, one firewall, nine computers, two switches plus use one switch that will be refurbished for use at pool.
5. Implementation of CIS Controls.

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

Server replacement and other necessary upgrades were completed successfully with limited interruption.

### **PERSONNEL CHANGES/JUSTIFICATION**

N/A

## **2025 ACHIEVEMENTS**

1. Procedures monitored to keep license and device inventory current.
2. Participate in biweekly check-in meetings to proactively plan for future needs and make sure current operations are running smoothly.
3. All equipment is compliant for Windows 11.
4. Replaced two switches, nine computers, one server, a UPS and one firewall.
5. CIS controls audit to implement controls for cybersecurity protection and insurance requirements.

## 2026 PROPOSED BUDGET

ACCOUNT NUMBER	ACCOUNT TITLE								INCREASE (DECREASE)	% CHANGE 2025 BUDGET	% 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	
		ACTUAL 2023	ACTUAL 2024	BUDGET 2025	AMENDED BUDGET 2025	YTD 2025	ESTIMATED 2025	BUDGET 2026					
<b>FACILITY AND TECHNOLOGY FUND</b>													
<b>Facility and Technology Revenue</b>													
404-31111	GENERAL PROPERTY TAXES	79,800	144,350	139,000	139,000	139,000	139,000	138,000	(1,000)	-0.72%	(1,000)	-0.72%	
404-36101	INTEREST ON INVESTMENTS	3,526	4,944	2,150	2,150	3,123	3,600	2,200	50	2.33%	(1,400)	-38.89%	
404-39101	TRANSFER FROM OTHER FUNDS	-	-	-	-	-	-	-	#DIV/0!	-	#DIV/0!	-	
<b>Facility and Technology Fund Revenues</b>		<b>83,326</b>	<b>149,294</b>	<b>141,150</b>	<b>141,150</b>	<b>142,123</b>	<b>142,600</b>	<b>140,200</b>	<b>(950)</b>	<b>-0.67%</b>	<b>(2,400)</b>	<b>-1.68%</b>	
<b>Facility and Technology Fund Expenditures</b>													
404-57190-204	CONTRACTUAL SERVICES	77,559	83,975	101,650	106,650	71,015	106,650	100,200	(1,450)	-1.43%	(6,450)	-6.05%	
404-57190-208	SOFTWARE LICENSE RENEWALS	-	555	-	-	-	-	-	#DIV/0!	-	#DIV/0!	-	
404-57190-221	SMALL EQUIPMENT	-	25,571	19,500	48,400	11,086	48,400	40,000	20,500	105.13%	(8,400)	-17.36%	
404-57190-302	EQUIPMENT REPLACEMENT	23,057	22,500	20,000	20,000	18,627	18,627	-	(20,000)	-100.00%	(18,627)	-100.00%	
Total Facility and Technology Fund Expenditures		<b>100,616</b>	<b>132,601</b>	<b>141,150</b>	<b>175,050</b>	<b>100,727</b>	<b>173,677</b>	<b>140,200</b>	<b>(950)</b>	<b>-0.67%</b>	<b>(33,477)</b>	<b>-19.28%</b>	
<b>FACILITY AND TECHNOLOGY NET REVENUES (EXPENSES)</b>		<b>(17,290)</b>	<b>16,692</b>	<b>-</b>	<b>(33,900)</b>	<b>41,396</b>	<b>(31,077)</b>	<b>-</b>	<b>-</b>	<b>#DIV/0!</b>	<b>31,077</b>	<b>-100.00%</b>	
<b>FACILITY AND TECHNOLOGY FUND BALANCE (DEFICIT)</b>		<b>38,109</b>	<b>54,801</b>	<b>54,801</b>	<b>20,901</b>	<b>96,197</b>	<b>23,724</b>	<b>23,724</b>					

<b>CATEGORY</b>	<b>New Fire Station</b>
<b>DEPARTMENT</b>	<b>Capital Projects Fund</b>
<b>ACCOUNT ORGANIZATION</b>	<b>405-51100</b>

### **MISSION:**

As our community continues to grow and require more emergency services, our Fire Department has surpassed the existing facilities' capacity and has a need to expand its space by constructing a modernized, standalone facility to exceed community expectations. Our Fire Department has worked diligently on a plan to appropriately utilize public funds to develop our future fire station. This station will focus on operational efficiencies and training spaces and incorporate best practices to continuously provide a high-quality service to our community and region.

### **PERFORMANCE MEASUREMENTS**

	<b>Actual 2023</b>	<b>Actual 2024</b>	<b>Projected 2025</b>	<b>Target 2026</b>
<b>Construction Multi-Year Project</b>	<b>11,273</b>	<b>\$54,524</b>	<b>\$179,260</b>	<b>\$8,945,476</b>

*Final budget adjustment will be necessary based on donations and potential leased space*

### **2026 GOALS**

1. Build a new Fire Station that fulfills the needs of our growing community for now and years to come. Start the construction phase after the completion of design and all plan.
2. Equip the new fire station to provide optimal service to the community.

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

None

### **PERSONNEL CHANGES/JUSTIFICATION**

None

### **2025 ACHIEVEMENTS**

60% cost estimate in August is \$6,832,885 not including soft costs of design, construction management, legal, furnishings, contingencies, bonding or insurance.

### **CAPITAL OUTLAY**

Planning for winter bid

# 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		% CHANGE 2025 BUDGET	ESTIMATED 2025 ACTUAL	ESTIMATED 2025 ACTUAL	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 3% AND \$1,000 ORANGE HIGHLIGHT AND BLUE HIGHLIGHT IF LESS THAN 3% AND \$1,000	
									BUDGET	2025 BUDGET					
<b>FIRE STATION CONSTRUCTION CAPITAL PROJECTS FUND</b>															
<b>Fire Station Construction Revenues</b>															
405-36101	INTEREST ON INVESTMENTS	2,333	29,913	15,000	15,000	15,849	16,000	5,000	(10,000)	-66.67%	(11,000)	-68.75%	Timing of debt issue, cash flow, earnings restrictions borrowed funds		
405-38301	DONATIONS	-	-	-	-	-	9,500	-	-	#DIV/0!	(9,500)	-100.00%			
405-39101	TRANSFER FROM OTHER FUNDS	-	-	-	-	-	900,000	-	-	#DIV/0!	(900,000)	-100.00%			
405-39311	BOND PROCEEDS	600,000	-	6,400,000	6,400,000	-	7,500,000	-	(6,400,000)	-100.00%	(7,500,000)	-100.00%	2025 Debt issue		
405-39312	PREMIUM ON DEBT ISSUE	44,058	-	-	-	-	-	-	-	#DIV/0!	-	#DIV/0!			
<b>Total Fire Station Construction Revenues</b>		<b>646,391</b>	<b>29,913</b>	<b>6,415,000</b>	<b>6,415,000</b>	<b>15,849</b>	<b>8,425,500</b>	<b>5,000</b>	<b>(6,410,000)</b>	<b>-99.92%</b>	<b>(8,420,500)</b>	<b>-99.94%</b>			
<b>Fire Station Construction Expenditures</b>															
405-51100-101	FULL-TIME WAGES	-	68	17,416	17,416	9,180	17,416	15,243	(2,173)	-12.48%	(2,173)	-12.48%	Fire Station Engineering and Construction, final budget adjustments made after plans finalized		
405-51100-103	SOCIAL SECURITY	-	5	1,332	1,332	647	1,332	1,165	(167)	-12.54%	(167)	-12.54%			
405-51100-104	RETIREMENT	-	5	1,209	1,209	638	1,209	1,080	(129)	-10.67%	(129)	-10.67%			
405-51100-105	HEALTH INSURANCE	-	-	3,951	3,951	2,142	3,951	3,567	(384)	-9.72%	(384)	-9.72%			
405-51100-107	LIFE INSURANCE	-	-	7	7	3	7	5	(2)	-28.57%	(2)	-28.57%			
405-51100-108	DENTAL INSURANCE	-	-	247	247	127	247	198	(49)	-19.84%	(49)	-19.84%			
405-51100-109	DISABILITY INSURANCE	-	-	35	35	18	35	31	(4)	-11.43%	(4)	-11.43%			
405-51100-204	CONTRACTUAL SERVICES	-	9,052	-	-	600	600	-	-	#DIV/0!	(600)	-100.00%			
405-51100-262	LEGAL SERVICES	11,273	29,104	5,000	5,000	276	4,400	-	(5,000)	-100.00%	(4,400)	-100.00%			
405-51100-263	CONSTRUCTION	-	16,289	6,370,803	6,916,279	165,629	8,916,279	-	(6,370,803)	-100.00%	(8,916,279)	-100.00%			
<b>Total Fire Station Construction Expenditures</b>		<b>11,273</b>	<b>54,524</b>	<b>6,400,000</b>	<b>6,945,476</b>	<b>179,260</b>	<b>8,945,476</b>	<b>21,289</b>	<b>(6,378,711)</b>	<b>-99.67%</b>	<b>(8,924,187)</b>	<b>-99.76%</b>			
<b>FIRE STATION CONSTRUCTION NET REVENUES (EXPENSES)</b>		<b>635,118</b>	<b>(24,610)</b>	<b>15,000</b>	<b>(530,476)</b>	<b>(163,410)</b>	<b>(519,976)</b>	<b>(16,289)</b>							
<b>FIRE STATION CONSTRUCTION FUND BALANCE (DEFICIT)</b>		<b>635,118</b>	<b>610,508</b>	<b>625,508</b>	<b>80,032</b>	<b>447,097</b>	<b>90,532</b>	<b>74,243</b>							

## 2026 VILLAGE OF LITTLE CHUTE BUDGET

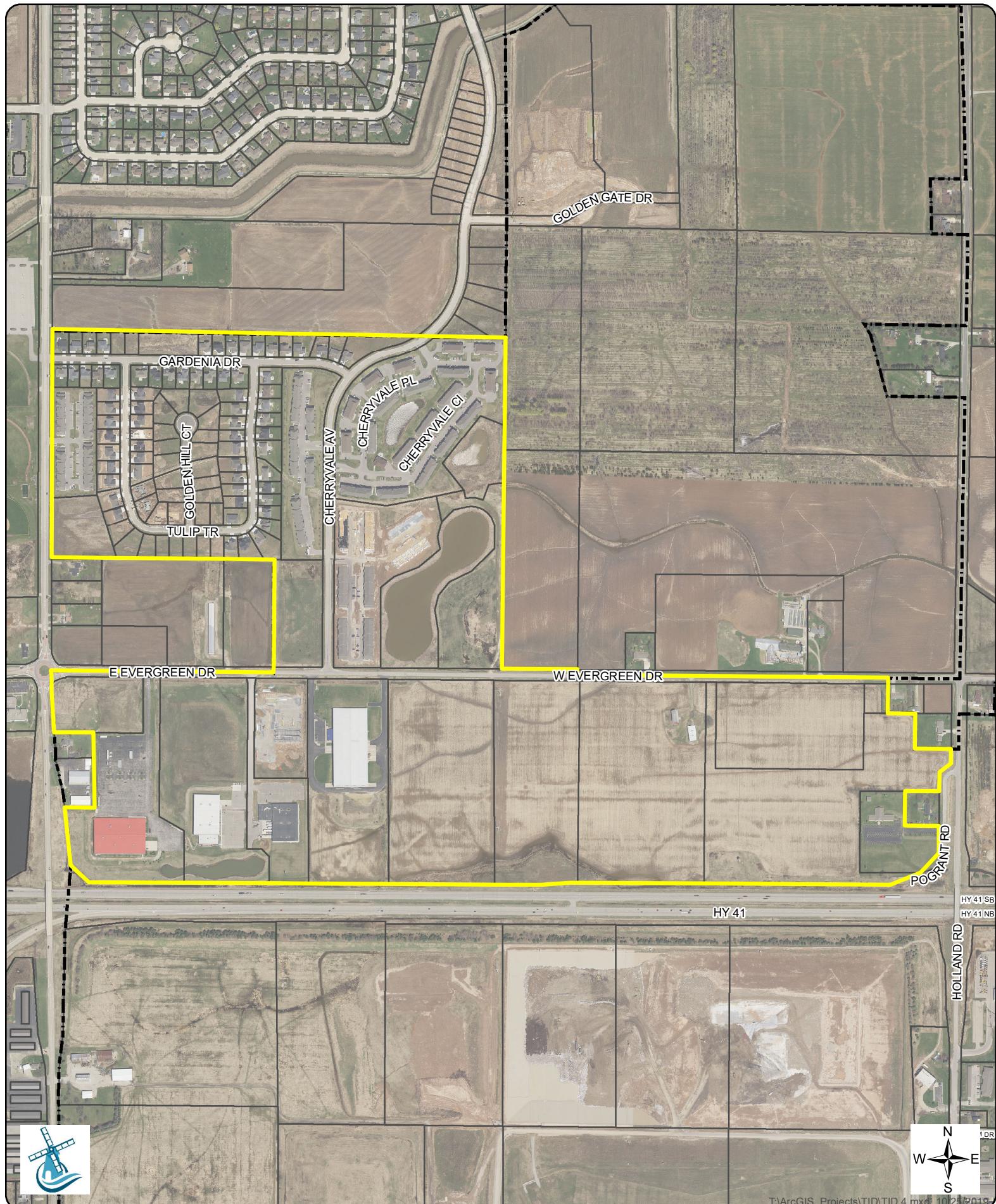
### Tax Incremental District 4

- **Created:** September 19, 2007
- **Type:** Industrial
- **Termination:** September 19, 2027
- **Base Value at creation:** \$3,413,400
- **2025 Value:** \$127,321,000
- **Increment:** \$123,907,600
- **Major Developments:** U.S. Auto Force, Crosswinds, Meadow Breeze, Windgate, Prairie Water, Winters and Associates Development (Feeding America, Eagle Plastics, Marmon Keystone, PODs), Cherryvale Avenue, and Evergreen Pond Homes
- **Project Expenditure Period Expired**

VILLAGE OF LITTLE CHUTE TID #4							
YEAR	CURRENT VALUE	BASE VALUE	INCREMENT	INCREMENT GROWTH	IN INCREMEN	440147 - APPLETION	442758 - KAUKAUNA
2014	\$14,918,900	\$3,413,400	\$11,505,500	\$5,149,200	81%	\$5,283,700	-\$134,500
2015	\$20,698,300	\$3,413,400	\$17,284,900	\$5,779,400	50%	\$5,732,600	\$46,800
2016	\$33,109,500	\$3,413,400	\$29,696,100	\$12,411,200	72%	\$12,433,600	-\$22,400
2017	\$41,576,700	\$3,413,400	\$38,163,300	\$8,467,200	29%	\$8,464,800	\$2,400
2018	\$51,900,200	\$3,413,400	\$48,486,800	\$10,323,500	27%	\$10,317,600	\$5,900
2019	\$72,068,100	\$3,413,400	\$68,654,700	\$20,167,900	42%	\$20,168,100	-\$200
2020	\$75,461,700	\$3,413,400	\$72,048,300	\$3,393,600	5%	\$3,386,900	\$6,700
2021	\$75,916,900	\$3,413,400	\$72,503,500	\$455,200	1%	\$468,400	-\$13,200
2022	\$91,487,700	\$3,413,400	\$88,074,300	\$15,570,800	21%	\$15,564,200	\$6,600
2023	\$116,621,100	\$3,413,400	\$113,207,700	\$25,133,400	29%	\$25,133,400	\$0
2024	\$120,520,000	\$3,413,400	\$117,106,600	\$3,898,900	3%	\$3,898,900	\$0
2025	\$127,321,000	\$3,413,400	\$123,907,600	\$6,801,000	6%	\$6,801,000	\$0

# 2026 VILLAGE OF LITTLE CHUTE BUDGET

## TAX INCREMENTAL DISTRICT #4



# 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>TAX INCREMENT DISTRICT 4</b>														
414-31112	TID PROPERTY TAXES	1,484,312	1,730,646	1,725,000	1,725,000	1,709,527	1,709,527	1,635,000	(90,000)	-5.22%	(74,527)	-4.36%	Increment increased \$6,801,000 offset by 1.4% decrease equalized rate (growth/restraints)	
414-33215	STATE EXEMPT COMPUTER AID	900	900	900	900	900	900	875	(25)	-2.78%	(25)	-2.78%		
414-33217	PERSONAL PROPERTY AID WI ACT12	-	-	48,225	48,225	48,225	48,225	48,225	-	0.00%	-	0.00%		
414-33218	STATE AID - PERSONAL PROPERTY	7,750	7,750	7,750	7,750	7,750	7,750	7,750	-	0.00%	-	0.00%		
414-36101	INTEREST ON INVESTMENTS	34,700	59,229	5,000	5,000	63,208	63,208	10,000	5,000	100.00%	(53,208)	-84.18%	Cash flow and market rates	
414-37100	SPECIAL ASSESSMENT REVENUE	361,399	90,162	67,786	67,786	87,145	87,145	60,483	(7,303)	-10.77%	(26,662)	-30.59%	Many paying off assessments in full versus staying on five year plan	
414-37901	SPECIAL ASSESSMENT INT REVENUE	611	5,532	3,355	3,355	4,305	4,305	1,995	(1,360)	-40.54%	(2,310)	-53.66%	Decline as assessments paid off	
<b>Total Tax Increment District 4 Revenues</b>		<b>1,889,671</b>	<b>1,894,219</b>	<b>1,858,016</b>	<b>1,858,016</b>	<b>1,921,060</b>	<b>1,921,060</b>	<b>1,764,328</b>	<b>(93,688)</b>	<b>-5.04%</b>	<b>(156,732)</b>	<b>-8.16%</b>		
<b>Tax Increment District 4 Expenses</b>														
<i>Cherryvale</i>														
414-50228-101	FULL-TIME WAGES	59	-	-	-	-	-	-	#DIV/0!	-	#DIV/0!	Project is closed		
414-50228-103	SOCIAL SECURITY	4	-	-	-	-	-	-	#DIV/0!	-	#DIV/0!			
414-50228-104	RETIREMENT	4	-	-	-	-	-	-	#DIV/0!	-	#DIV/0!			
414-50228-105	HEALTH INSURANCE	13	-	-	-	-	-	-	#DIV/0!	-	#DIV/0!			
414-50228-107	LIFE INSURANCE	0	-	-	-	-	-	-	#DIV/0!	-	#DIV/0!			
414-50228-108	DENTAL INSURANCE	1	-	-	-	-	-	-	#DIV/0!	-	#DIV/0!			
414-50228-109	DISABILITY INSURANCE	0	-	-	-	-	-	-	#DIV/0!	-	#DIV/0!			
<i>General</i>														
414-57400-101	FULL-TIME WAGES	8,377	4,979	4,312	4,312	2,630	4,312	3,616	(696)	-16.14%	(696)	-16.14%		
414-57400-103	SOCIAL SECURITY	631	371	331	331	199	331	277	(54)	-16.31%	(54)	-16.31%		
414-57400-104	RETIREMENT	571	344	300	300	183	300	260	(40)	-13.33%	(40)	-13.33%		
414-57400-105	HEALTH INSURANCE	1,219	844	681	681	415	681	557	(124)	-18.21%	(124)	-18.21%		
414-57400-107	LIFE INSURANCE	3	1	1	1	1	1	1	-	0.00%	-	0.00%		
414-57400-108	DENTAL INSURANCE	110	42	30	30	19	30	34	4	13.33%	4	13.33%		
414-57400-109	DISABILITY INSURANCE	19	11	8	8	5	8	8	-	0.00%	-	0.00%		
414-57400-260	ADMINISTRATION	150	150	150	150	150	150	150	-	0.00%	-	0.00%		
414-57400-262	LEGAL/AUDIT	5,960	1,362	2,000	2,000	1,086	1,800	2,000	-	0.00%	200	11.11%	100% Project Expenditure Audit in 2023	
414-57400-267	DEVELOPMENT INC - CROSSWINDS	444,855	460,584	465,000	465,000	472,290	472,290	480,000	15,000	3.23%	7,710	1.63%	Valuation changes	
414-57400-268	DEVELOPMENT INC - PRAIRIEWATER	55,269	57,153	58,500	58,500	58,197	58,197	59,200	700	1.20%	1,003	1.72%		
414-57400-269	DEVELOPMENT INC - HONOR POINT	35,479	26,062	-	-	-	-	-	#DIV/0!	-	#DIV/0!			
414-57400-270	DEVELOPMENT INC - EVERGREEN	53,601	55,429	57,000	57,000	56,444	56,444	57,500	500	0.88%	1,056	1.87%		
414-57400-271	DEVELOPMENT INCENTIVE- BETTER	-	170,460	174,000	174,000	173,663	173,663	177,000	3,000	1.72%	3,337	1.92%		
414-57400-431	OTHER INTEREST	3,150	-	-	-	-	-	-	#DIV/0!	-	#DIV/0!	General Fund Advance paid off		
414-60000-497	TRANSFER TO DEBT SERVICE	619,188	614,548	165,988	165,988	165,988	165,988	161,638	(4,350)	-2.62%	(4,350)	-2.62%		
<b>Total Tax Increment District 4 Expenses</b>		<b>1,228,662</b>	<b>1,392,341</b>	<b>928,301</b>	<b>928,301</b>	<b>931,270</b>	<b>934,195</b>	<b>942,241</b>	<b>13,940</b>	<b>1.50%</b>	<b>8,046</b>	<b>0.86%</b>		
<b>TAX INCREMENTAL DISTRICT 4 NET REVENUES (EXPENSES)</b>														
		<b>661,009</b>	<b>501,878</b>	<b>929,715</b>	<b>929,715</b>	<b>989,790</b>	<b>986,865</b>	<b>822,087</b>	<b>(107,628)</b>	<b>-11.58%</b>	<b>(164,778)</b>	<b>-16.70%</b>		
<b>TID 4 NET FUND BALANCE (DEFICIT)</b>														
		<b>571,995</b>	<b>1,073,873</b>	<b>2,003,588</b>	<b>2,003,588</b>	<b>2,063,663</b>	<b>2,060,738</b>	<b>2,882,825</b>						

**VILLAGE OF LITTLE CHUTE 2026 BUDGET**  
**TID 4**  
**DEBT SCHEDULE**

**2019A Issue G O**

<b>TID 4</b>			
<b>Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2026	145,000.00	16,637.50	161,637.50
2027	145,000.00	12,287.50	157,287.50
2028	145,000.00	7,937.50	152,937.50
2029	143,500.00	3,587.50	147,087.50
	578,500.00	40,450.00	618,950.00

## 2026 VILLAGE OF LITTLE CHUTE BUDGET

### Tax Incremental District 5

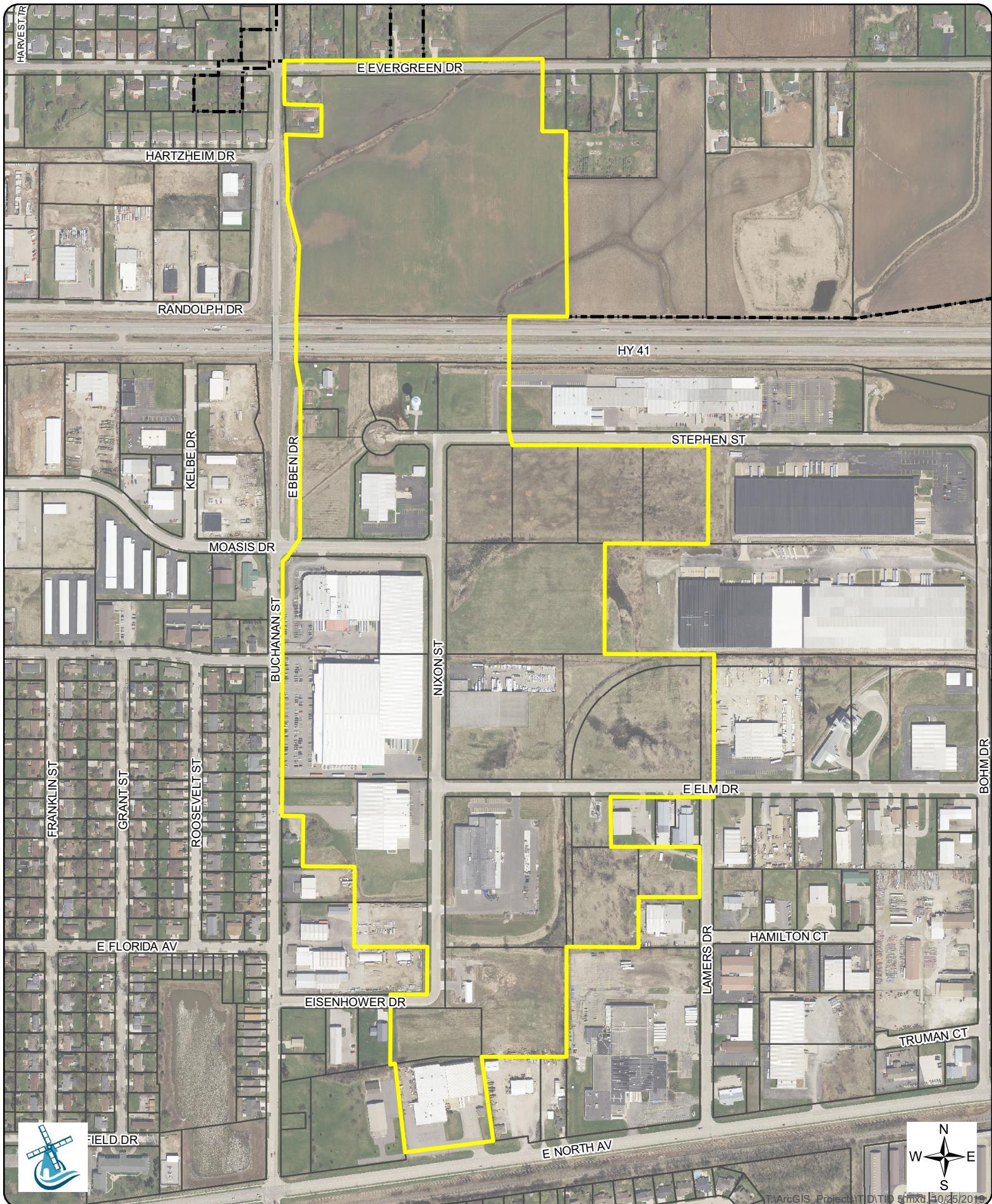
- **Created:** September 25, 2013
- **Type:** Industrial
- **Termination:** September 25, 2033
- **Base Value at creation:** \$11,735,700 adjusted for Act 12 \$11,352,900
- **2025 Value:** \$43,857,900
- **Increment:** \$32,505,000
- **Major Developments:** Trilliant Foods and Nutrition, Shapes Unlimited, Midwest Carriers
- **Project Plan:** There have been significant upgrades to the stormwater system. Nothing additional in the current 2026-2030 Capital Improvement Plan.

TID #5								
YEAR	CURRENT VALUE	BASE VALUE	INCREMENT	INCREMENT GROWTH	% CHANGE IN INCREMENT	443129 - LITTLE CHUTE	442758 - KAUKAUNA	
2014	\$15,003,900	\$11,735,700	\$3,268,200	\$3,268,200	N/A	\$3,371,400	-\$103,200	
2015	\$15,148,600	\$11,735,700	\$3,412,900	\$144,700	4%	\$67,300	\$77,400	
2016	\$24,432,400	\$11,735,700	\$12,696,700	\$9,283,800	272%	\$9,052,100	\$231,700	
2017	\$28,690,200	\$11,735,700	\$16,954,500	\$4,257,800	34%	\$1,726,100	\$2,531,700	
2018	\$30,198,200	\$11,735,700	\$18,462,500	\$1,508,000	9%	\$5,642,700	-\$4,134,700	
2019	\$30,677,400	\$11,735,700	\$18,941,700	\$479,200	3%	-\$1,543,200	\$2,022,400	
2020	\$32,805,000	\$11,735,700	\$21,069,300	\$2,127,600	11%	\$1,816,800	\$310,800	
2021	\$33,207,400	\$11,735,700	\$21,471,700	\$402,400	2%	\$481,700	-\$79,300	
2022	\$34,512,000	\$11,735,700	\$22,776,300	\$1,304,600	6%	\$1,032,300	\$272,300	
2023	\$37,425,600	\$11,735,700	\$25,689,900	\$2,913,600	13%	\$2,321,100	\$592,500	
2024	\$43,282,800	\$11,352,900	\$31,929,900	\$6,240,000	24%	\$6,453,000	-\$595,800	
2025	\$43,857,900	\$11,352,900	\$32,505,000	\$575,100	2%	\$362,100	\$213,000	

NOTE: TID 5 Recertified Base for Removal of Personal Property Effective 1/1/24 for 2023 Act 12 (\$142,100 LCSD and \$240,700 KSD)

# 2026 VILLAGE OF LITTLE CHUTE BUDGET

## TAX INCREMENTAL DISTRICT #5



# 2026 PROPOSED BUDGET

ACCOUNT NUMBER	ACCOUNT TITLE								INCREASE (DECREASE)	% CHANGE 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									
<b>TAX INCREMENT DISTRICT 5</b>																	
<b>Tax Increment District 5 Revenues</b>																	
415-3112	TID PROPERTY TAXES	371,566	393,698	460,000	460,000	475,529	475,529	435,000	(25,000)	-5.43%	(40,529)	-8.52% Increment increased \$575,100 offset by 1.5% decrease in tax rate (growth/restraints)					
415-33215	STATE EXEMPT COMPUTER AID	47,262	47,262	46,000	46,000	47,262	47,262	46,000	-	0.00%	(1,262)	-2.67%					
415-33217	PERSONAL PROPERTY AID WI ACT12	-	-	46,837	46,837	46,838	46,838	46,838	1	0.00%	-	0.00%					
415-33218	STATE AID - PERSONAL PROPERTY	436	436	436	436	436	436	436	-	0.00%	-	0.00%					
415-36101	INTEREST ON INVESTMENTS	14,814	22,497	5,000	5,000	20,942	22,500	9,000	4,000	80.00%	(13,500)	-60.00% Decreased cash as General Fund Advance repaid, market fluctuations					
<b>Total Tax Increment District 5 Revenues</b>		<b>434,077</b>	<b>463,892</b>	<b>558,273</b>	<b>558,273</b>	<b>591,006</b>	<b>592,565</b>	<b>537,274</b>	<b>(20,999)</b>	<b>-3.76%</b>	<b>(55,291)</b>	<b>-9.33%</b>					
<b>Tax Increment District 5 Expenses</b>																	
<i>General</i>																	
415-57500-101	FULL-TIME WAGES	19,205	17,567	18,148	18,148	12,422	18,148	17,525	(623)	-3.43%	(623)	-3.43%					
415-57500-103	SOCIAL SECURITY	1,458	1,296	1,390	1,390	932	1,390	1,340	(50)	-3.60%	(50)	-3.60%					
415-57500-104	RETIREMENT	1,310	1,205	1,261	1,261	785	1,261	1,262	1	0.08%	1	0.08%					
415-57500-105	HEALTH INSURANCE	2,532	2,888	2,900	2,900	1,927	2,900	2,819	(81)	-2.79%	(81)	-2.79%					
415-57500-107	LIFE INSURANCE	7	5	5	5	3	5	3	(2)	-40.00%	(2)	-40.00%					
415-57500-108	DENTAL INSURANCE	237	158	151	151	105	151	190	39	25.83%	39	25.83%					
415-57500-109	DISABILITY INSURANCE	43	38	36	36	23	23	35	(1)	-2.78%	12	52.17%					
415-57500-204	CONTRACTUAL SERVICES	410	410	400	400	400	400	400	-	0.00%	-	0.00%					
415-57500-260	ADMINISTRATION	150	150	150	150	150	150	150	-	0.00%	-	0.00%					
415-57500-262	LEGAL/AUDIT	640	236	2,000	2,000	364	1,000	2,000	-	0.00%	1,000	100.00%					
415-57500-268	VSMC LEASING LLC (MIDWEST TR)	-	-	86,240	86,240	-	-	105,000	18,760	21.75%	105,000	#DIV/0! Development Incentive per terms of agreement, 75% assessed in 2024 so first payment 2026					
<i>Debt Service</i>																	
415-59000-497	TRANSFER TO DEBT SERVICE	276,128	277,148	283,617	283,617	280,122	283,617	283,830	213	0.08%	213	0.08%					
<b>Total Tax Increment District 5 Expenses</b>		<b>302,118</b>	<b>301,102</b>	<b>396,298</b>	<b>396,298</b>	<b>297,233</b>	<b>309,045</b>	<b>414,554</b>	<b>18,256</b>	<b>4.61%</b>	<b>105,509</b>	<b>34.14%</b>					
<b>TAX INCREMENTAL DISTRICT 5 NET REVENUES (EXPENSES)</b>																	
		<b>131,959</b>	<b>162,790</b>	<b>161,975</b>	<b>161,975</b>	<b>293,774</b>	<b>283,520</b>	<b>122,720</b>	<b>(39,255)</b>	<b>-24.24%</b>	<b>(160,800)</b>	<b>-56.72%</b>					
<b>TID 5 NET FUND BALANCE (DEFICIT)</b>																	
		<b>268,005</b>	<b>430,795</b>	<b>592,770</b>	<b>592,770</b>	<b>724,569</b>	<b>714,315</b>	<b>837,035</b>									

**VILLAGE OF LITTLE CHUTE 2026 BUDGET**  
**TID 5**  
**DEBT SCHEDULE**

<b>2015 G O</b>				<b>2016 Revenue Bond</b>			
<b>Year</b>	<b>TID 5</b>			<b>TID 5</b>			<b>Total</b>
	<b>Principal</b>	<b>Interest</b>	<b>Total</b>	<b>Principal</b>	<b>Interest</b>		
2026	200,000.00	56,050.00	256,050.00	21,000.00	6,780.00		27,780.00
2027	205,000.00	50,050.00	255,050.00	21,000.00	6,360.00		27,360.00
2028	210,000.00	43,900.00	253,900.00	23,000.00	5,885.50		28,885.50
2029	225,000.00	37,600.00	262,600.00	23,000.00	5,356.50		28,356.50
2030	230,000.00	30,850.00	260,850.00	24,000.00	4,792.00		28,792.00
2031	235,000.00	23,950.00	258,950.00	25,000.00	4,179.50		29,179.50
2032	250,000.00	16,900.00	266,900.00	25,000.00	3,529.50		28,529.50
2033	270,000.00	8,775.00	278,775.00	26,000.00	2,841.00		28,841.00
2034				27,000.00	2,085.00		29,085.00
2035				28,000.00	1,260.00		29,260.00
2036				28,000.00	420.00		28,420.00
	<b>1,825,000.00</b>	<b>268,075.00</b>	<b>2,093,075.00</b>	<b>271,000.00</b>	<b>43,489.00</b>		<b>314,489.00</b>

<b>TOTAL DEBT</b>			
<b>Year</b>	<b>TID 5</b>		
	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2026	221,000.00	62,830.00	283,830.00
2027	226,000.00	56,410.00	282,410.00
2028	233,000.00	49,785.50	282,785.50
2029	248,000.00	42,956.50	290,956.50
2030	254,000.00	35,642.00	289,642.00
2031	260,000.00	28,129.50	288,129.50
2032	275,000.00	20,429.50	295,429.50
2033	296,000.00	11,616.00	307,616.00
2034	27,000.00	2,085.00	29,085.00
2035	28,000.00	1,260.00	29,260.00
2036	28,000.00	420.00	28,420.00
	<b>2,096,000.00</b>	<b>311,564.00</b>	<b>2,407,564.00</b>

## 2026 VILLAGE OF LITTLE CHUTE BUDGET

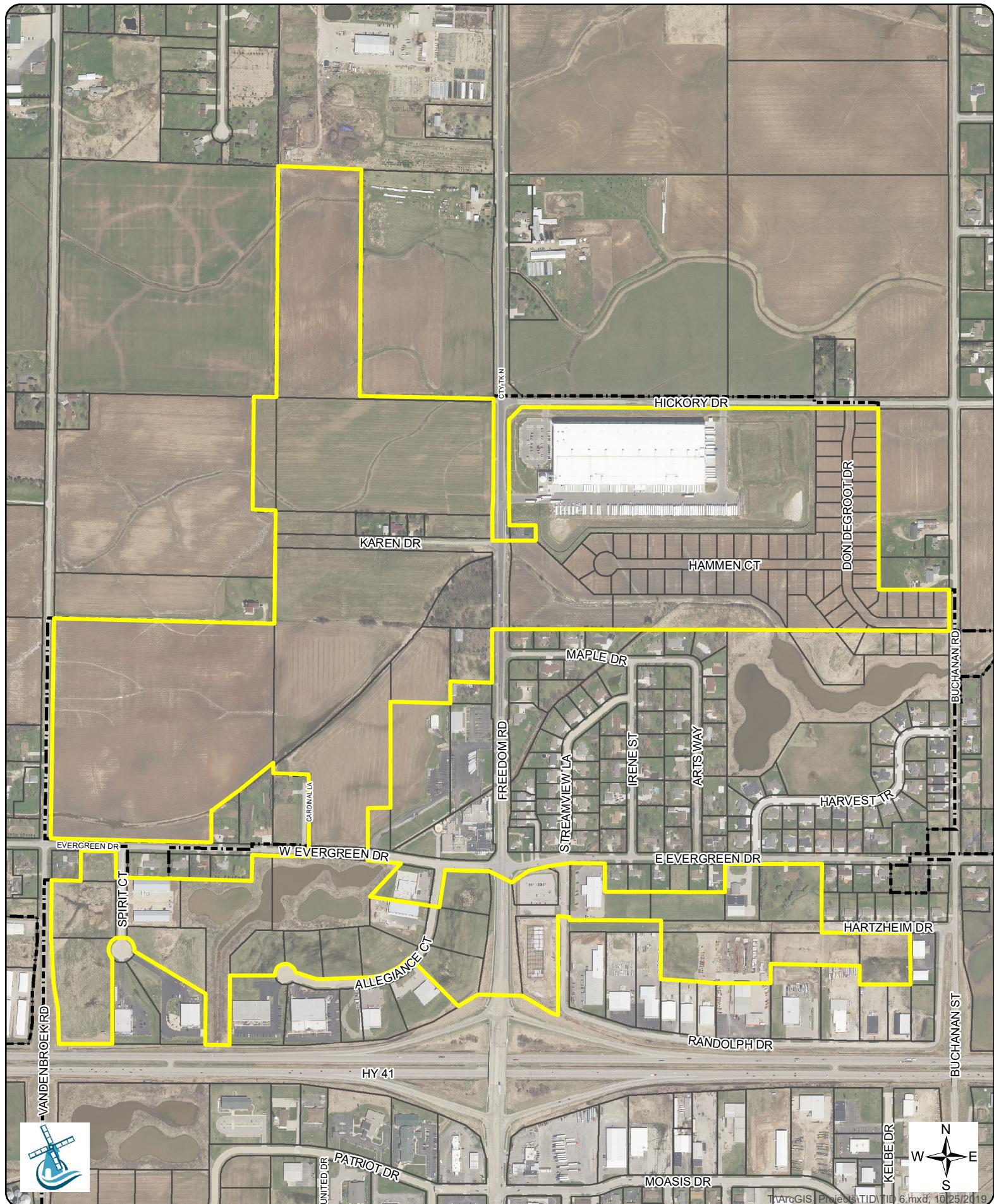
### Tax Incremental District 6

- **Created:** July 20, 2016
- **Type:** Mixed Use
- **Termination:** July 20, 2036
- **Base Value at amendment:** \$2,075,700
- **2025 Value:** \$163,246,300
- **Increment:** \$161,170,600
- **Major Developments:** Nestle Cold Storage/Freedom Distribution Center, Evergreen Power, All-Star Cutting, Quella Brothers, CR Structures, Fuel Moto, FedEx, Rob's Imports, Agropur, Little Chute North Estates, Grit 365 and Industrial Flex Space.
- **Project Plan:** The plan includes upgrades to Evergreen Drive (2021), storm water conveyance upgrades, traffic control upgrades at CTH N (2021), pedestrian accommodations along a storm water conveyance ditch (2021) and regional storm water treatment additions. Other projects include Hartzheim (2021) and Randolph Drive (2023). No additional projects are included in the 2026-2030 Capital Improvement Plan.

VILLAGE OF LITTLE CHUTE TID #6							442758 - KAUKAUNA
YEAR	CURRENT VALUE	BASE VALUE	INCREMENT	INCREMENT GROWTH	% CHANGE IN INCREMENT		
2016	\$1,151,700	\$1,151,700	\$0	\$0	N/A		\$0
2017	\$2,174,000	\$1,151,700	\$1,022,300	\$1,022,300	0%		\$1,022,300
2018	\$43,372,000	\$1,151,700	\$42,220,300	\$41,198,000	4030%		\$41,198,000
2019	\$51,194,400	\$2,075,700	\$49,118,700	\$6,898,400	16%		\$6,898,400
2020	\$55,906,100	\$2,075,700	\$53,830,400	\$4,711,700	10%		\$4,711,700
2021	\$59,838,100	\$2,075,700	\$57,762,400	\$3,932,000	7%		\$3,932,000
2022	\$83,581,400	\$2,075,700	\$81,505,700	\$23,743,300	41%		\$23,743,300
2023	\$150,925,600	\$2,075,700	\$148,849,900	\$67,344,200	83%		\$67,344,200
2024	\$159,353,700	\$2,075,700	\$157,278,000	\$8,428,100	6%		\$8,428,100
2025	\$163,246,300	\$2,075,700	\$161,170,600	\$3,892,600	2%		\$3,892,600

# 2026 VILLAGE OF LITTLE CHUTE BUDGET

## TAX INCREMENTAL DISTRICT #6



## 2026 PROPOSED BUDGET

ACCOUNT NUMBER	ACCOUNT TITLE	AMENDED							INCREASE			INCREASE			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	(DECREASE) 2025 BUDGET	% CHANGE 2025 BUDGET	ESTIMATED 2025 ACTUAL	% CHANGE 2025 ACTUAL				
<b>TAX INCREMENT DISTRICT 6</b>																
<b>Tax Increment District 6 Revenues</b>																
416-31112	TID PROPERTY TAXES	1,285,014	2,216,658	2,257,000	2,257,000	2,416,016	2,416,015	2,245,000	(12,000)	-0.53%	(171,015)	-7.08%	Increment increased \$3,892,600 offset by 1.4% decrease in tax rates (growth/levy restraints)			
416-33217	PERSONAL PROPERTY AID WI ACT12	-	-	78,354	78,354	78,354	78,354	78,354	-	0.00%	-	0.00%				
416-33218	STATE AID - PERSONAL PROPERTY	586	586	586	586	586	586	586	-	0.00%	-	0.00%				
416-36101	INTEREST ON INVESTMENTS	83,946	95,055	15,000	15,000	62,750	85,000	15,000	-	0.00%	(70,000)	-82.35%				
416-37100	SPECIAL ASSESSMENT REVENUE	102,115	317,687	95,070	95,070	38,696	95,070	60,607	(34,463)	-36.25%	(34,463)	-36.25%	Many paying off assessments in full versus staying on five year plan			
416-37901	INTEREST ON SPECIAL ASSESSMENT	1,975	10,820	13,481	13,481	1,346	13,481	12,550	(931)	-6.91%	(931)	-6.91%				
416-39110	OTHER FINANCING SOURCES	50,625	-	-	-	-	-	-	-	#DIV/0!	-	#DIV/0!				
416-39311	BOND PROCEEDS	1,600,000	-	-	-	-	-	-	-	#DIV/0!	-	#DIV/0!				
416-39312	PREMIUM ON DEBT ISSUE	109,436	-	-	-	-	-	-	-	#DIV/0!	-	#DIV/0!				
<b>Total Tax Increment District 6 Revenues</b>		<b>3,233,696</b>	<b>2,640,805</b>	<b>2,459,491</b>	<b>2,459,491</b>	<b>2,597,747</b>	<b>2,688,506</b>	<b>2,412,097</b>	<b>(47,394)</b>	<b>-1.93%</b>	<b>(276,409)</b>	<b>-10.28%</b>				
<b>Tax Increment District 6 Expenses</b>																
<i>Hartzheim</i>														Project is closed		
416-50240-101	FULL-TIME WAGES	429	-	-	-	-	-	-	-	#DIV/0!	-	#DIV/0!				
416-50240-103	SOCIAL SECURITY	33	-	-	-	-	-	-	-	#DIV/0!	-	#DIV/0!				
416-50240-104	RETIREMENT	31	-	-	-	-	-	-	-	#DIV/0!	-	#DIV/0!				
416-50240-105	HEALTH INSURANCE	118	-	-	-	-	-	-	-	#DIV/0!	-	#DIV/0!				
416-50240-107	LIFE INSURANCE	0	-	-	-	-	-	-	-	#DIV/0!	-	#DIV/0!				
416-50240-108	DENTAL INSURANCE	8	-	-	-	-	-	-	-	#DIV/0!	-	#DIV/0!				
416-50240-109	DISABILITY INSURANCE	1	-	-	-	-	-	-	-	#DIV/0!	-	#DIV/0!				
416-50240-110	OVERTIME	29	-	-	-	-	-	-	-	#DIV/0!	-	#DIV/0!				
<i>Evergreen Drive Phase 2</i>														Project is closed		
416-51027-101	FULL TIME WAGES	1,303	695	-	-	-	-	-	-	#DIV/0!	-	#DIV/0!				
416-51027-103	SOCIAL SECURITY	97	49	-	-	-	-	-	-	#DIV/0!	-	#DIV/0!				
416-51027-104	RETIREMENT	90	48	-	-	-	-	-	-	#DIV/0!	-	#DIV/0!				
416-51027-105	HEALTH INSURANCE	344	204	-	-	-	-	-	-	#DIV/0!	-	#DIV/0!				
416-51027-107	LIFE INSURANCE	1	0	-	-	-	-	-	-	#DIV/0!	-	#DIV/0!				
416-51027-108	DENTAL INSURANCE	26	14	-	-	-	-	-	-	#DIV/0!	-	#DIV/0!				
416-51027-109	DISABILITY INSURANCE	3	2	-	-	-	-	-	-	#DIV/0!	-	#DIV/0!				
416-51027-110	OVERTIME	27	-	-	-	-	-	-	-	#DIV/0!	-	#DIV/0!				
<i>Randolph</i>														Project is closed		
416-51217-101	FULL TIME WAGES	59,246	5,672	803	803	215	803	-	(803)	-100.00%	(803)	-100.00%	Construction complete and final close out and GIS			
416-51217-103	SOCIAL SECURITY	5,495	485	62	62	16	62	-	(62)	-100.00%	(62)	-100.00%				
416-51217-104	RETIREMENT	5,108	458	56	56	15	56	-	(56)	-100.00%	(56)	-100.00%				
416-51217-105	HEALTH INSURANCE	18,625	1,817	242	242	25	242	-	(242)	-100.00%	(242)	-100.00%				
416-51217-107	LIFE INSURANCE	34	3	-	-	0	-	-	-	#DIV/0!	-	#DIV/0!				
416-51217-108	DENTAL INSURANCE	1,352	106	16	16	1	16	-	(16)	-100.00%	(16)	-100.00%				
416-51217-109	DISABILITY INSURANCE	150	14	2	2	0	2	-	(2)	-100.00%	(2)	-100.00%				
416-51217-110	OVERTIME	15,874	961	-	-	-	-	-	-	#DIV/0!	-	#DIV/0!				
416-51217-204	CONTRACTUAL SERVICES	3,419	-	-	-	-	-	-	-	#DIV/0!	-	#DIV/0!				
416-51217-261	ENGINEERING	18	-	-	-	-	-	-	-	#DIV/0!	-	#DIV/0!				
416-51217-263	CONSTRUCTION	3,141,842	-	-	-	-	-	-	-	#DIV/0!	-	#DIV/0!				
<i>General</i>																
416-57600-101	FULL-TIME WAGES	27,155	30,013	23,624	23,624	16,240	23,624	22,262	(1,362)	5.77%	(1,362)	-5.77%	Impact of staff transitions and benefit plan enrollment			
416-57600-103	SOCIAL SECURITY	2,090	2,218	1,808	1,808	1,221	1,808	1,703	(105)	-5.81%	(105)	-5.81%				
416-57600-104	RETIREMENT	1,857	2,041	1,642	1,642	1,050	1,642	1,603	(39)	-2.38%	(39)	-2.38%				
416-57600-105	HEALTH INSURANCE	2,896	5,015	3,780	3,780	2,600	3,780	3,445	(335)	-8.86%	(335)	-8.86%				
416-57600-107	LIFE INSURANCE	10	10	7	7	5	7	5	(2)	-28.57%	(2)	-28.57%				
416-57600-108	DENTAL INSURANCE	329	288	204	204	146	204	234	30	14.71%	30	14.71%				
416-57600-109	DISABILITY INSURANCE	60	63	47	47	31	47	45	(2)	-4.26%	(2)	-4.26%				
416-57600-204	CONTRACTUAL SERVICES	15	15	100	100	15	15	100	-	0.00%	85	566.67%				
416-57600-260	ADMINISTRATION	150	150	150	150	150	150	150	-	0.00%	-	0.00%				
416-57600-262	LEGAL/AUDIT	34,438	4,691	8,000	8,000	1,787	5,000	5,000	(3,000)	-37.50%	-	0.00%	2023 Debt issuance costs, Legal challenge on development agreement completed			
416-57600-266	DEVELOPMENT INC - LC PROP MGMT	47,108	46,878	48,000	48,000	46,545	46,545	47,000	(1,000)	-2.08%	455	0.98%				
416-57600-267	DEVELOPER INCENTIVE - DELLA M	281,652	386,385	435,000	435,000	445,080	445,080	460,000	25,000	5.75%	14,920	3.35%	Continued buildout on lots			
416-57600-268	DEVELOPER INCENTIVE NESTLE	577,802	623,764	626,000	626,000	690,371	690,370	695,000	69,000	11.02%	4,630	0.67%	Impact of tax rate and assessment			
416-57600-269	DEVELOPER INCENTIVE AGROPUR	-	329,854	333,000	333,000	345,056	345,056	350,000	17,000	5.11%	4,944	1.43%				
416-57600-270	DEVELOPER INCENTIVE ROBIMPS	-	14,628	16,000	16,000	16,188	16,188	16,500	500	3.13%	312	1.93%				
416-57600-431	OTHER INTEREST	55,965	55,965	55,965	55,965	32,390	41,205	13,223	(42,742)	-76.37%	(27,982)	-67.91%	Advance from Storm (\$881,500) General Fund Advance repaid in 2025			
416-59000-490	TRANSFER TO CAPITAL PROJECTS	-	-	-	-	585,000	585,000	-	-	#DIV/0!	(585,000)	-100.00%	Reallocation of 2023 debt Proceeds based on final Randolph Drive Costs to TID 7 projects			
416-59000-497	TRANSFER TO DEBT SERVICE	170,757	395,460	436,218	436,218	421,593	421,593	1,242,101	805,883	184.74%	820,508	194.62%	Higher debt service for previous year projects to match cash flow ability to pay			
<b>Total Tax Increment District 6 Expenses</b>		<b>4,455,986</b>	<b>1,907,966</b>	<b>1,990,726</b>	<b>2,575,726</b>	<b>2,605,741</b>	<b>2,628,495</b>	<b>2,858,371</b>	<b>867,645</b>	<b>43.58%</b>	<b>229,876</b>	<b>8.75%</b>				
<b>TAX INCREMENTAL DISTRICT 6 NET REVENUES (EXPENSES)</b>																
		(1,222,290)	732,839	468,765	[116,235]	[7,994]	60,011	(446,274)	(915,039)	-195.20%	(506,285)	-843.65%				

**VILLAGE OF LITTLE CHUTE 2026 BUDGET**  
**TID 6**  
**DEBT SCHEDULE**

2017B Issue G O				2019A Issue G O				2020A Issue G O			
Year	TID 6			Principal	Interest	Total	TID 6	Principal	Interest	Total	TID 6
	Principal	Interest	Total								
2026	15,193.57	922.60	16,116.17	125,000.00	15,685.00	140,685.00	890,000.00	54,550.00	944,550.00		
2027	15,559.69	466.80	16,026.49	125,000.00	11,935.00	136,935.00	910,000.00	36,750.00	946,750.00		
2028	-	-	-	125,000.00	8,185.00	133,185.00	910,000.00	27,650.00	937,650.00		
2029	-	-	-	177,400.00	4,435.00	181,835.00	925,000.00	18,550.00	943,550.00		
2030	-	-	-	-	-	-	930,000.00	9,300.00	939,300.00		
	30,753.26	1,389.40	32,142.66	552,400.00	40,240.00	592,640.00	4,565,000.00	146,800.00	4,711,800.00		

2023A Issue G O				TOTAL DEBT				TID 6	
Year	TID 6			Principal	Interest	Total	Principal	Interest	Total
	Principal	Interest	Total						
2026	100,000.00	40,750.00	140,750.00	1,130,193.57	111,907.60	1,242,101.17			
2027	100,000.00	35,750.00	135,750.00	1,150,559.69	84,901.80	1,235,461.49			
2028	100,000.00	30,750.00	130,750.00	1,135,000.00	66,585.00	1,201,585.00			
2029	100,000.00	25,750.00	125,750.00	1,202,400.00	48,735.00	1,251,135.00			
2030	415,000.00	20,750.00	435,750.00	1,345,000.00	30,050.00	1,375,050.00			
2031	-	-	-	-	-	-	5,963,153.26	342,179.40	6,305,332.66
	815,000.00	153,750.00	968,750.00						

## 2026 VILLAGE OF LITTLE CHUTE BUDGET

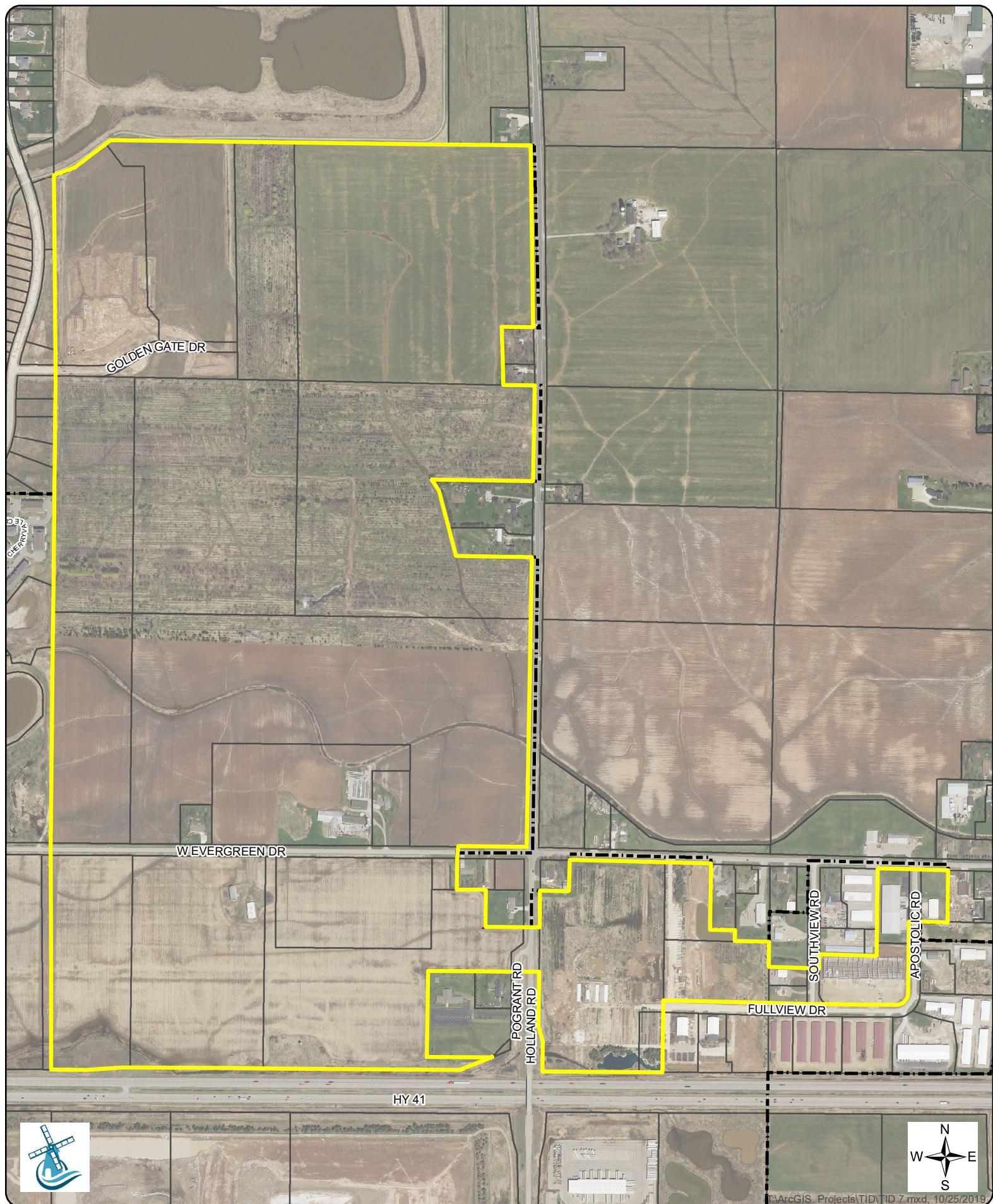
### Tax Incremental District 7

- **Created:** July 18, 2018
- **Type:** Mixed Use
- **Termination:** July 18, 2038
- **Base Value at creation:** 3,436,200
- **2025 Value:** \$98,911,500
- **Increment:** \$95,475,300
- **Major Developments:** Bridgewater Apartments, Oh Snap!, and Excellerate
- **Project Plan:** Includes upgrades to Evergreen Drive (2019-2024), numerous utility related extensions and upgrades (2025), and land for a future water tower (2026).

VILLAGE OF LITTLE CHUTE TID #7							442758 - KAUKAUNA
YEAR	CURRENT VALUE	BASE VALUE	INCREMENT	INCREMENT GROWTH	% CHANGE IN INCREMENT		
2019	\$8,064,200	\$3,436,200	\$4,628,000	\$4,628,000	N/A	\$4,628,000	
2020	\$30,088,300	\$3,436,200	\$26,652,100	\$22,024,100	476%	\$22,024,100	
2021	\$41,340,600	\$3,436,200	\$37,904,400	\$11,252,300	42%	\$11,252,300	
2022	\$49,369,700	\$3,436,200	\$45,933,500	\$8,029,100	21%	\$8,029,100	
2023	\$53,706,000	\$3,436,200	\$50,269,800	\$4,336,300	9%	\$4,336,300	
2024	\$93,601,400	\$3,436,200	\$90,165,200	\$39,895,400	79%	\$39,895,400	
2025	\$98,911,500	\$3,436,200	\$95,475,300	\$5,310,100	6%	\$5,310,100	

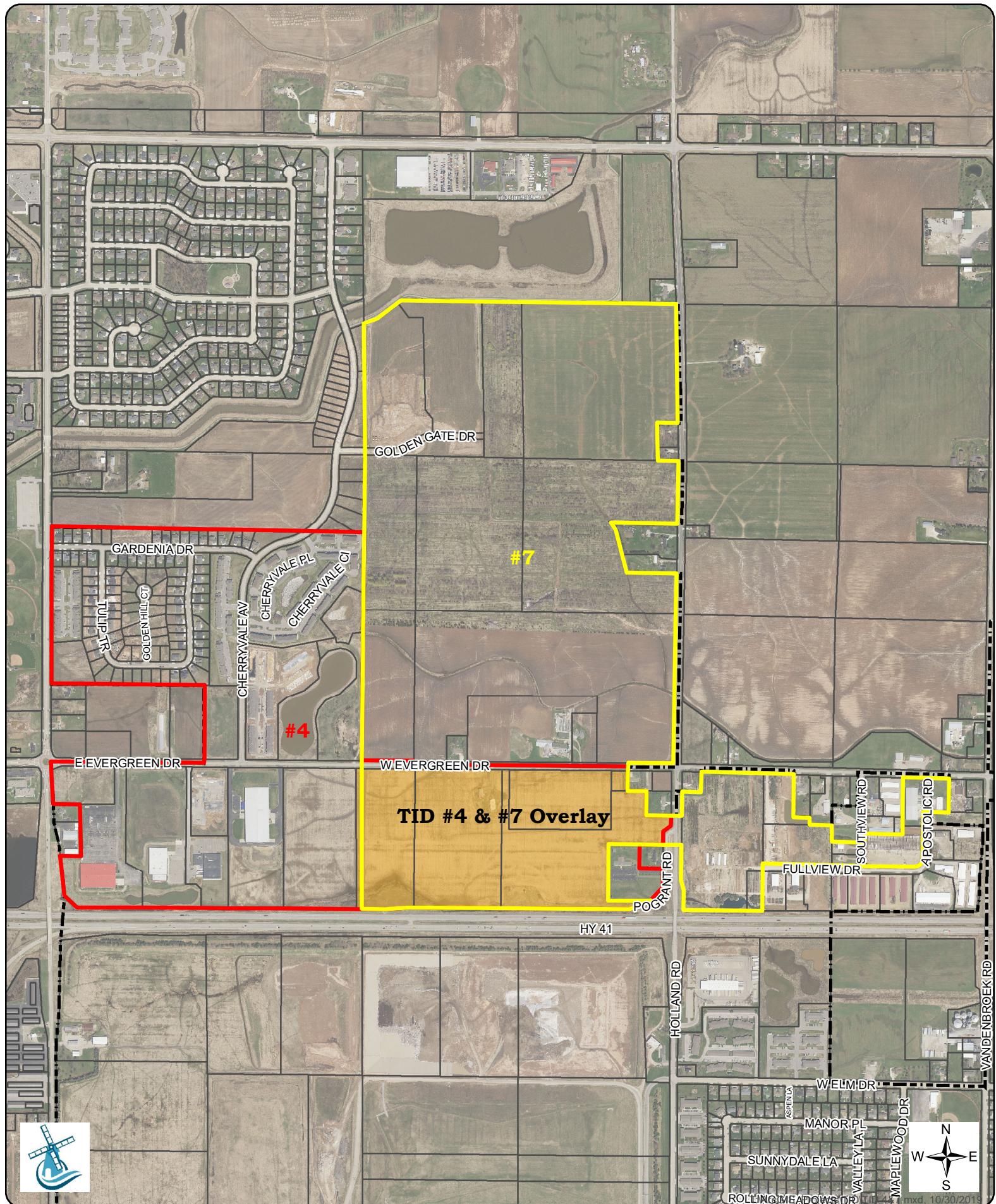
# 2026 VILLAGE OF LITTLE CHUTE BUDGET

## TAX INCREMENTAL DISTRICT #7



# 2026 VILLAGE OF LITTLE CHUTE BUDGET

## TAX INCREMENTAL DISTRICT #4 & #7



# 2026 PROPOSED BUDGET

ACCOUNT NUMBER	ACCOUNT TITLE	AMENDED							INCREASE (DECREASE) 2025 BUDGET	% CHANGE 2025 BUDGET	% CHANGE ESTIMATED 2025 2025 ACTUAL	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					
<b>TAX INCREMENT DISTRICT 7</b>													
<b>Tax Increment District 7 Revenues</b>													
417-31112	TID PROPERTY TAXES	724,185	748,613	1,293,000	1,293,000	1,385,067	1,385,067	1,330,000	37,000	2.86%	(55,067)	-3.98% Increment increased \$5,310,100 offset by 1.4% decrease in tax rates (growth/restraint impact)	
417-33217	PERSONAL PROPERTY AID WI ACT12	-	-	7,318	7,318	7,318	7,318	-	-	0.00%	-	0.00%	
417-36101	INTEREST ON INVESTMENTS	51,821	143,612	10,000	10,000	74,386	74,386	10,000	-	0.00%	(64,386)	-86.56%	
417-39101	TRANSFER IN - OTHER FUNDS	-	-	-	585,000	585,000	585,000	-	-	-	-	-	
417-39311	BOND PROCEEDS	2,890,000	-	1,810,000	1,865,000	-	1,200,000	-	(1,810,000)	-100.00%	(1,200,000)	-100.00% No projects to borrow for in 2024 - combined issue in late 2023	
417-39312	PREMIUM ON DEBT ISSUE	208,978	-	-	-	-	-	-	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	
<b>Total Tax Increment District 7 Revenues</b>		<b>3,874,984</b>	<b>892,225</b>	<b>3,120,318</b>	<b>3,760,318</b>	<b>2,051,771</b>	<b>3,251,771</b>	<b>1,347,318</b>	<b>(1,773,000)</b>	<b>-56.82%</b>	<b>(1,904,453)</b>	<b>-58.57%</b>	
<b>Tax Increment District 7 Expenses</b>													
<i>Evergreen Drive Phase 3</i>													
417-51028-101	FULL-TIME WAGES	30,539	84,448	7,729	7,729	3,487	7,729	-	(7,729)	-100.00%	(7,729)	-100.00% 2024 project	
417-51028-103	SOCIAL SECURITY	2,362	6,658	593	593	258	593	-	(593)	-100.00%	(593)	-100.00%	
417-51028-104	RETIREMENT	2,209	6,331	536	536	242	536	-	(536)	-100.00%	(536)	-100.00%	
417-51028-105	HEALTH INSURANCE	7,790	25,477	1,912	1,912	585	1,912	-	(1,912)	-100.00%	(1,912)	-100.00%	
417-51028-107	LIFE INSURANCE	14	42	2	2	1	2	-	(2)	-100.00%	(2)	-100.00%	
417-51028-108	DENTAL INSURANCE	588	1,694	119	119	31	119	-	(119)	-100.00%	(119)	-100.00%	
417-51028-109	DISABILITY INSURANCE	62	194	15	15	7	15	-	(15)	-100.00%	(15)	-100.00%	
417-51028-110	OVERTIME	1,914	7,305	-	-	-	-	-	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	
417-51028-204	CONTRACTUAL SERVICES	19,719	22,201	-	-	-	-	-	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	
417-51028-263	CONSTRUCTION	-	2,004,637	-	-	-	-	-	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	
<i>New Water Tower</i>													
417-51236-101	FULL-TIME WAGES	-	-	1,631	1,631	-	1,631	2,524	893	54.75%	893	54.75%	
417-51236-103	SOCIAL SECURITY	-	-	124	124	-	124	192	68	54.84%	68	54.84%	
417-51236-104	RETIREMENT	-	-	112	112	-	112	180	68	60.71%	68	60.71%	
417-51236-105	HEALTH INSURANCE	-	-	427	427	-	427	651	224	52.46%	224	52.46%	
417-51236-107	LIFE INSURANCE	-	-	-	-	-	-	-	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	
417-51236-108	DENTAL INSURANCE	-	-	26	26	-	26	42	16	61.54%	16	61.54%	
417-51236-109	DISABILITY INSURANCE	-	-	4	4	-	4	4	-	0.00%	-	0.00%	
417-51236-204	CONTRACTUAL SERVICES	-	-	97,676	197,676	21,278	197,676	-	(97,676)	-100.00%	(197,676)	-100.00% Includes acquiring land for future tower	
<i>Eben Trail Phase IV</i>													
417-51237-101	FULL-TIME WAGES	-	-	12,717	12,717	253	12,717	10,227	(2,490)	-19.58%	(2,490)	-19.58% 2025 CIP Project	
417-51237-103	SOCIAL SECURITY	-	-	974	974	19	974	782	(192)	-19.71%	(192)	-19.71%	
417-51237-104	RETIREMENT	-	-	881	881	18	881	734	(147)	-16.69%	(147)	-16.69%	
417-51237-105	HEALTH INSURANCE	-	-	3,431	3,431	41	3,431	2,639	(792)	-23.08%	(792)	-23.08%	
417-51237-107	LIFE INSURANCE	-	-	6	6	0	6	3	(3)	-50.00%	(3)	-50.00%	
417-51237-108	DENTAL INSURANCE	-	-	220	220	2	220	170	(50)	-22.73%	(50)	-22.73%	
417-51237-109	DISABILITY INSURANCE	-	-	26	26	0	26	20	(6)	-23.08%	(6)	-23.08%	
417-51237-204	CONTRACTUAL SERVICES	-	6,248	-	-	17,386	17,386	-	-	#DIV/0!	(17,386)	-100.00%	
417-51237-263	CONSTRUCTION	-	-	1,689,495	1,689,495	-	1,640,289	-	(1,689,495)	-100.00%	(1,640,289)	-100.00%	
<i>Holland Road Oversize &amp; Events</i>													
417-51243-101	FULL-TIME WAGES	-	3,457	36,197	36,197	38,375	38,375	6,733	(29,464)	-81.40%	(31,642)	-82.45%	
417-51243-103	SOCIAL SECURITY	-	246	2,771	2,771	3,006	3,006	514	(2,257)	-81.45%	(2,492)	-82.90%	
417-51243-104	RETIREMENT	-	239	2,508	2,508	2,905	2,905	483	(2,025)	-80.74%	(2,422)	-83.37%	
417-51243-105	HEALTH INSURANCE	-	981	10,354	10,354	10,683	10,683	1,734	(8,620)	-83.25%	(8,949)	-83.77%	
417-51243-107	LIFE INSURANCE	-	2	15	15	16	16	3	(12)	-80.00%	(13)	-81.25%	
417-51243-108	DENTAL INSURANCE	-	69	686	686	667	686	113	(573)	-83.53%	(573)	-83.53%	
417-51243-109	DISABILITY INSURANCE	-	8	73	73	76	76	13	(60)	-82.19%	(63)	-82.89%	
417-51243-110	OVERTIME	-	-	-	-	3,429	3,429	-	-	#DIV/0!	(3,429)	-100.00%	
417-51243-204	CONTRACTUAL SERVICES	-	-	59,396	-	1,010	1,010	-	(59,396)	-100.00%	(1,010)	-100.00%	
417-51243-263	CONSTRUCTION	-	-	-	699,396	-	691,814	-	-	#DIV/0!	(691,814)	-100.00%	
<i>General</i>													
417-57700-101	FULL-TIME WAGES	28,026	41,410	43,111	43,111	29,636	43,111	42,582	(529)	-1.23%	(529)	-1.23%	
417-57700-103	SOCIAL SECURITY	2,155	3,035	3,299	3,299	2,189	3,299	3,258	(41)	-1.24%	(41)	-1.24%	
417-57700-104	RETIREMENT	1,916	2,800	2,996	2,996	1,981	2,996	3,065	69	2.30%	69	2.30%	
417-57700-105	HEALTH INSURANCE	3,000	7,244	8,298	8,298	5,751	8,298	7,972	(326)	-3.93%	(326)	-3.93%	
417-57700-107	LIFE INSURANCE	10	13	13	9	13	13	-	0.00%	-	0.00%	-	
417-57700-108	DENTAL INSURANCE	342	444	446	446	314	446	487	41	9.19%	41	9.19%	
417-57700-109	DISABILITY INSURANCE	62	85	86	86	58	86	86	-	0.00%	-	0.00%	
417-57700-262	LEGAL SERVICES	54,638	3,265	50,000	50,000	4,233	29,000	8,500	(41,500)	-83.00%	(20,500)	-70.69% 30% Audit, legal and debt issuance	
417-57700-267	TID 7 INCENTIVE PETER PICKLE	157,672	147,002	151,000	151,000	152,614	152,614	155,000	4,000	2.65%	2,386	1.56%	
417-57700-268	TID 7 INCENTIVE BRIDGEWATER	238,582	257,556	260,000	260,000	285,031	285,031	290,000	30,000	11.54%	4,969	1.74% Assessment and tax rate impact	
417-57700-269	TID 7 INCENTIVE FAITH TECH	-	-	400,617	400,617	412,050	412,050	415,000	14,383	3.59%	2,950	0.72% Assessment and tax rate impact	
417-59000-497	TRANSFER TO DEBT SERVICE	70,103	456,672	527,452	527,452	542,078	542,078	581,449	53,997	10.24%	39,372	7.26% Increase for new debt issue late 2025 for 2025 and 2026 projects	
417-60000-260	ADMINISTRATION	150	150	150	150	150	150	150	-	0.00%	-	0.00%	
<b>Total Tax Increment District 7 Expenses</b>		<b>621,854</b>	<b>3,089,911</b>	<b>3,378,124</b>	<b>4,118,124</b>	<b>1,539,869</b>	<b>4,118,007</b>	<b>1,535,323</b>	<b>(1,842,801)</b>	<b>-54.55%</b>	<b>(2,582,684)</b>	<b>-62.72%</b>	
<b>TAX INCREMENT DISTRICT 7 NET REVENUES (EXPENSES)</b>		<b>3,253,130</b>	<b>(2,197,686)</b>	<b>(257,806)</b>	<b>(357,806)</b>	<b>511,903</b>	<b>(866,236)</b>	<b>(188,005)</b>	<b>69,801</b>	<b>-27.08%</b>	<b>678,231</b>	<b>-78.30%</b>	

TID 7 NET FUND BALANCE (DEFICIT)

3,767,418 1,569,732 1,311,926 1,211,926 2,081,634 703,496 515,491

**VILLAGE OF LITTLE CHUTE 2026 BUDGET**  
**TID 7**  
**DEBT SCHEDULE**

<b>Year</b>	<b>2019A G O</b>			<b>2023A Issue G O</b>			
	<b>TID 7</b>			<b>TID 7</b>			
	<b>Principal</b>	<b>Interest</b>	<b>Total</b>		<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2026	250,000.00	29,952.50	279,952.50		100,000.00	164,250.00	264,250.00
2027	270,000.00	22,452.50	292,452.50		100,000.00	159,250.00	259,250.00
2028	275,000.00	14,352.50	289,352.50		200,000.00	154,250.00	354,250.00
2029	244,100.00	6,102.50	250,202.50		200,000.00	144,250.00	344,250.00
2030	-	-	-		385,000.00	134,250.00	519,250.00
2031	-	-	-		900,000.00	115,000.00	1,015,000.00
2032	-	-	-		400,000.00	70,000.00	470,000.00
2033	-	-	-		1,000,000.00	50,000.00	1,050,000.00
	<b>1,039,100.00</b>	<b>72,860.00</b>	<b>1,111,960.00</b>		<b>3,285,000.00</b>	<b>991,250.00</b>	<b>4,276,250.00</b>

<b>Year</b>	<b>Proposed 2025 Issue G O</b>			<b>TOTAL DEBT</b>			
	<b>TID 7</b>			<b>TID 7</b>			
	<b>Principal</b>	<b>Interest</b>	<b>Total</b>		<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2026	-	37,247.22	37,247.22		350,000.00	231,449.72	581,449.72
2027	100,000.00	53,000.00	153,000.00		470,000.00	234,702.50	704,702.50
2028	100,000.00	49,500.00	149,500.00		575,000.00	218,102.50	793,102.50
2029	100,000.00	46,000.00	146,000.00		544,100.00	196,352.50	740,452.50
2030	100,000.00	42,000.00	142,000.00		485,000.00	176,250.00	661,250.00
2031	100,000.00	38,000.00	138,000.00		1,000,000.00	153,000.00	1,153,000.00
2032	100,000.00	34,000.00	134,000.00		500,000.00	104,000.00	604,000.00
2033	100,000.00	30,000.00	130,000.00		1,100,000.00	80,000.00	1,180,000.00
2034	100,000.00	25,000.00	125,000.00		100,000.00	25,000.00	125,000.00
2035	400,000.00	20,000.00	420,000.00		400,000.00	20,000.00	420,000.00
	<b>1,200,000.00</b>	<b>374,747.22</b>	<b>1,574,747.22</b>		<b>5,524,100.00</b>	<b>1,438,857.22</b>	<b>6,962,957.22</b>

## 2026 VILLAGE OF LITTLE CHUTE BUDGET

### Tax Incremental District 8

- **Created:** July 18, 2018
- **Type:** Rehabilitation or conservation
- **Termination:** July 18, 2045
- **Base Value at creation:** \$2,624,500 adjusted for Act 12 \$2,599,800
- **2025 Value:** \$8,840,200
- **Increment:** \$6,240,400
- **Major Developments:** Redevelopment of former commercial property and Regency Senior Apartments, Cobblestone Hotel, Main Street sidewalk/intersection.
- **Project Plan:** Includes upgrades to stormwater (2018 and 2021), improvements to parking lots (2023-2025), future property acquisition and redevelopment opportunities. The 2026-2030 Capital Improvement Plan includes \$375K in 2028 to revitalize and support future development as created parking or green space.

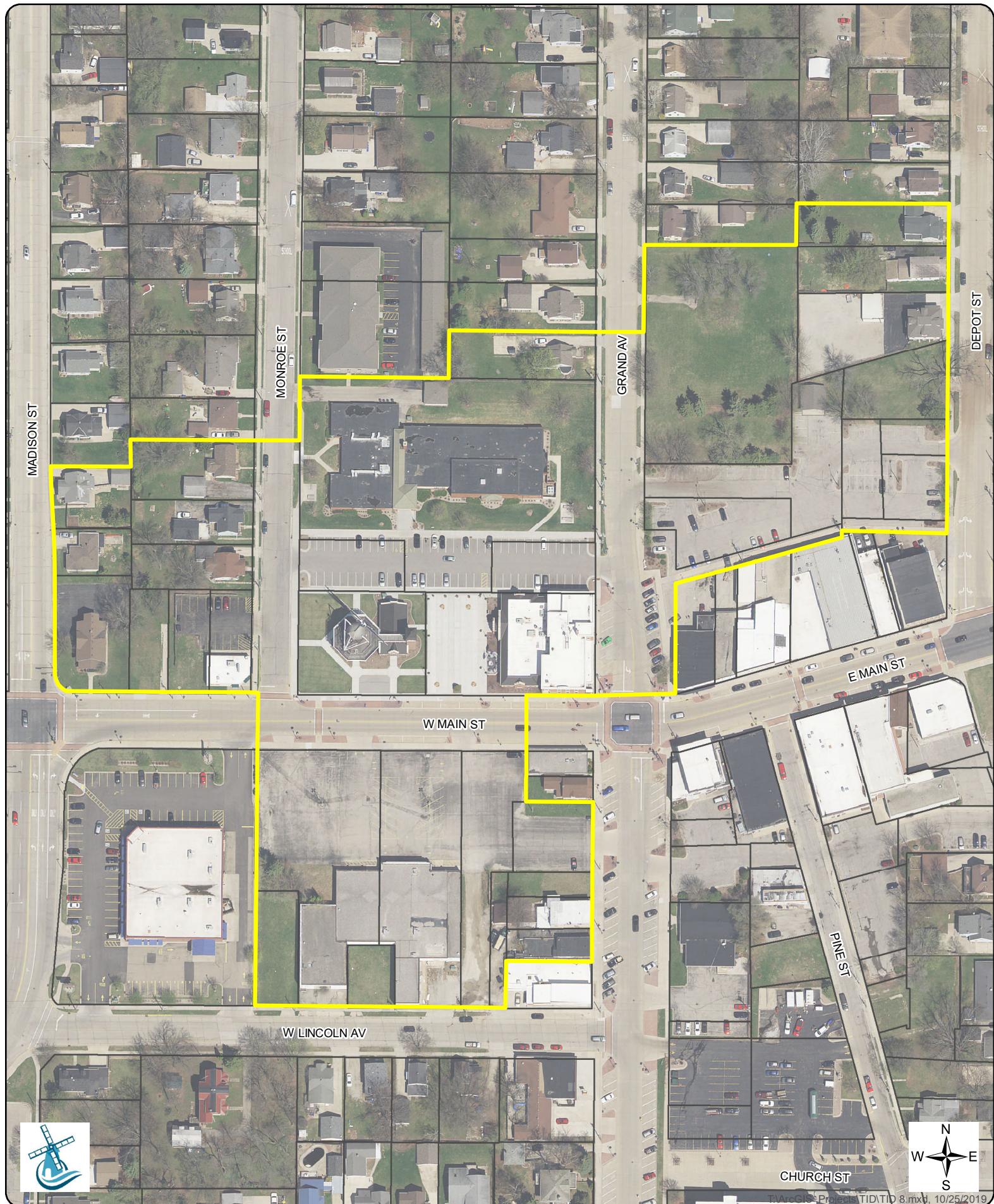
YEAR	CURRENT VALUE	BASE VALUE	INCREMENT	INCREMENT GROWTH	% CHANGE IN INCREMENT	443129 - LITTLE CHUTE
2019	\$3,145,400	\$2,624,500	\$520,900	\$520,900		\$520,900
2020	\$8,898,000	\$2,624,500	\$6,273,500	\$5,752,600		\$5,752,600
2021	\$2,278,600	\$2,624,500	-\$345,900	-\$6,619,400		-\$6,619,400
2022	\$8,097,100	\$2,624,500	\$5,472,600	\$5,818,500	185%	\$5,818,500
2023	\$9,855,700	\$2,624,500	\$7,231,200	\$1,758,600	20%	\$1,758,600
2024	\$10,109,900	\$2,599,800	\$7,510,100	\$278,900	12%	\$254,200
2025	\$8,840,200	\$2,599,800	\$6,240,400	-\$1,269,700	-16%	-\$1,269,700

NOTE: 2021 adjustment for Regency Place value corrected before taxes went out but not soon enough for the equalized value to be corrected. This skews individual year % change in increment so have provided 2022 forward.

NOTE: TID 8 Recertified Base for Removal of Personal Property Effective 1/1/24 for 2023 Act 12 \$24,700

# 2026 VILLAGE OF LITTLE CHUTE BUDGET

## TAX INCREMENTAL DISTRICT #8



# 2026 PROPOSED BUDGET

ACCOUNT NUMBER	ACCOUNT TITLE								INCREASE (DECREASE)	% CHANGE 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				
<b>TAX INCREMENT DISTRICT 8</b>												
418-3112	TID PROPERTY TAXES	90,038	111,612	108,000	108,000	109,760	109,759	81,500	(26,500)	-24.54%	(28,259)	-25.75% Increment decreased \$1,269,700 for demolitions and 1.5% decrease in tax rates (restraints)
418-33217	PERSONAL PROPERTY AID WI ACT12	-	-	4,194	4,194	4,194	4,194	4,194	-	0.00%	-	0.00%
418-36101	INTEREST ON INVESTMENTS	43,975	45,821	5,000	5,000	27,179	28,000	500	(4,500)	-90.00%	(27,500)	-98.21% Project completion and market
<b>Tax Increment District 8 Revenues</b>		<b>134,013</b>	<b>157,434</b>	<b>117,194</b>	<b>117,194</b>	<b>141,132</b>	<b>141,953</b>	<b>86,194</b>	<b>(31,000)</b>	<b>-26.45%</b>	<b>(55,759)</b>	<b>-39.28% Increase in valuation</b>
<b>Tax Increment District 8 Expenses</b>												
<i>Pine Street Parking</i>												
418-50232-101	FULL-TIME WAGES	98	1,740	36,656	36,656	3,725	36,656	22,515	(14,141)	-38.58%	(14,141)	-38.58% Project completion
418-50232-103	SOCIAL SECURITY	7	124	2,804	2,804	257	2,804	1,722	(1,082)	-38.59%	(1,082)	-38.59%
418-50232-104	RETIREMENT	7	120	2,539	2,539	259	2,539	1,616	(923)	-36.35%	(923)	-36.35%
418-50232-105	HEALTH INSURANCE	26	510	9,338	9,338	1,113	9,338	5,297	(4,041)	-43.27%	(4,041)	-43.27%
418-50232-107	LIFE INSURANCE	0	1	16	16	2	16	9	(7)	-43.75%	(7)	-43.75%
418-50232-108	DENTAL INSURANCE	2	35	585	585	72	585	333	(252)	-43.08%	(252)	-43.08%
418-50232-109	DISABILITY INSURANCE	0	4	73	73	7	73	45	(28)	-38.36%	(28)	-38.36%
418-50232-110	OVERTIME	-	-	-	-	-	-	-	-	#DIV/0!	-	#DIV/0!
418-50232-204	CONTRACTUAL SERVICES	-	5,142	-	-	(2,772)	5,500	-	-	#DIV/0!	(5,500)	-100.00% Tax proration on closing results in credit YTD but will net to expense when taxes are paid
418-50232-263	CONSTRUCTION	-	-	-	1,221,480	-	1,059,980	-	-	#DIV/0!	(1,059,980)	-100.00% Expected to be carried over
418-50232-300	LAND	-	-	-	-	155,000	155,000	-	-	#DIV/0!	(155,000)	-100.00% Purchase of land for Pine Street project
<i>Main Street Sidewalk/Intersections</i>												
418-50712-101	FULL-TIME WAGES	527	-	-	-	-	-	-	-	#DIV/0!	-	#DIV/0! Project Complete
418-50712-103	SOCIAL SECURITY	45	-	-	-	-	-	-	-	#DIV/0!	-	#DIV/0!
418-50712-104	RETIREMENT	42	-	-	-	-	-	-	-	#DIV/0!	-	#DIV/0!
418-50712-105	HEALTH INSURANCE	154	-	-	-	-	-	-	-	#DIV/0!	-	#DIV/0!
418-50712-107	LIFE INSURANCE	0	-	-	-	-	-	-	-	#DIV/0!	-	#DIV/0!
418-50712-108	DENTAL INSURANCE	9	-	-	-	-	-	-	-	#DIV/0!	-	#DIV/0!
418-50712-109	DISABILITY INSURANCE	1	-	-	-	-	-	-	-	#DIV/0!	-	#DIV/0!
418-50712-110	OVERTIME	88	-	-	-	-	-	-	-	#DIV/0!	-	#DIV/0!
418-50712-263	CONSTRUCTION	-	-	-	-	-	-	-	-	#DIV/0!	-	#DIV/0!
<i>Downtown Environmental Remediation</i>												
418-51224-204	CONTRACTUAL SERVICES	-	-	-	207,195	1,500	204,000	-	-	#DIV/0!	(204,000)	-100.00% Expected to be carried over
418-51224-249	UTILITIES	-	105	-	-	256	468	500	500	#DIV/0!	32	6.84%
<i>Land for Downtown Mixed Use</i>												
418-51225-101	FULL-TIME WAGES	-	-	-	-	2,180	2,180	-	-	#DIV/0!	(2,180)	-100.00%
418-51225-103	SOCIAL SECURITY	-	-	-	-	163	163	-	-	#DIV/0!	(163)	-100.00%
418-51225-104	RETIREMENT	-	-	-	-	151	151	-	-	#DIV/0!	(151)	-100.00%
418-51225-105	HEALTH INSURANCE	-	-	-	-	263	263	-	-	#DIV/0!	(263)	-100.00%
418-51225-107	LIFE INSURANCE	-	-	-	-	1	1	-	-	#DIV/0!	(1)	-100.00%
418-51225-108	DENTAL INSURANCE	-	-	-	-	11	11	-	-	#DIV/0!	(11)	-100.00%
418-51225-109	DISABILITY INSURANCE	-	-	-	-	4	4	-	-	#DIV/0!	(4)	-100.00%
418-51225-204	CONTRACTUAL SERVICES	-	2,250	-	28,030	-	25,257	-	-	#DIV/0!	(25,257)	-100.00% Expected to be carried over
418-51225-249	UTILITIES	629	359	350	350	253	420	500	150	42.86%	80	19.05% Stormwater only until property razed
<i>General</i>												
418-57800-101	FULL-TIME WAGES	18,481	20,117	29,118	29,118	20,068	29,118	33,364	4,246	14.58%	4,246	14.58% Increased allocation for open projects
418-57800-103	SOCIAL SECURITY	1,413	1,493	2,228	2,228	1,506	2,228	2,552	324	14.54%	324	14.54%
418-57800-104	RETIREMENT	1,262	1,369	2,023	2,023	1,316	2,023	2,402	379	18.73%	379	18.73%
418-57800-105	HEALTH INSURANCE	2,054	3,094	4,868	4,868	3,262	4,868	5,860	992	20.38%	992	20.38%
418-57800-107	LIFE INSURANCE	7	6	9	9	5	9	10	1	11.11%	1	11.11%
418-57800-108	DENTAL INSURANCE	208	178	259	259	178	259	358	99	38.22%	99	38.22%
418-57800-109	DISABILITY INSURANCE	41	42	59	59	37	59	68	9	15.25%	9	15.25%
418-57800-204	CONTRACTUAL SERVICES	575	575	575	575	407	575	575	-	0.00%	-	0.00%
418-57800-260	ADMINISTRATION	150	150	150	150	150	150	150	-	0.00%	-	0.00%
418-57800-262	LEGAL SERVICES	3,473	3,161	8,000	8,000	5,481	6,500	8,000	-	0.00%	1,500	23.08%
418-57800-266	DEVELOPMENT INC COBBLESTONE	-	-	-	-	-	-	-	-	#DIV/0!	-	#DIV/0! Guaranteed value not achieved
418-57800-431	OTHER INTEREST	15,780	17,430	17,100	17,100	11,620	22,073	42,000	24,900	145.61%	19,927	90.28% General Fund Advance as needed for cash flow
418-59000-497	TRANSFER TO DEBT SERVICE	141,904	142,985	105,771	105,771	105,771	105,771	454,348	348,577	329.56%	348,577	329.56% Increasing debt service for projects originally planned to match increment inflow
<b>Total Tax Increment District 8 Expenses</b>		<b>186,983</b>	<b>200,991</b>	<b>222,521</b>	<b>1,679,226</b>	<b>312,246</b>	<b>1,679,042</b>	<b>582,224</b>	<b>359,703</b>	<b>161.65%</b>	<b>(1,096,818)</b>	<b>-65.32%</b>
<b>TAX INCREMENTAL DISTRICT 8 NET REVENUES (EXPENSES)</b>												
		(52,971)	(43,557)	(105,327)	(1,562,032)	(171,113)	(1,537,089)	(496,030)	(390,703)	370.94%	1,041,059	-67.73%
<b>TID 8 NET FUND BALANCE (DEFICIT)</b>												
		1,027,973	984,416	879,089	(577,616)	813,302	(552,673)	(1,048,703)				

**VILLAGE OF LITTLE CHUTE 2026 BUDGET**  
**TID 8**  
**DEBT SCHEDULE**

<b>2017B G O</b>			<b>2019A G O</b>		
<b>Year</b>	<b>TID 8</b>		<b>TID 8</b>		<b>Total</b>
	<b>Principal</b>	<b>Interest</b>	<b>Principal</b>	<b>Interest</b>	
2026	72,354.28	4,393.56	76,747.84	5,000.00	6,000.00
2027	74,097.77	2,222.94	76,320.71	10,000.00	850.00
2028	-	-	-	10,000.00	550.00
2029	-	-	-	10,000.00	250.00
2030	-	-	-		-
	<b>146,452.05</b>	<b>6,616.50</b>	<b>153,068.55</b>	<b>35,000.00</b>	<b>2,650.00</b>
					<b>37,650.00</b>

<b>2020A G O</b>			<b>TOTAL DEBT</b>		
<b>Year</b>	<b>TID 8</b>		<b>TID 8</b>		<b>Total</b>
	<b>Principal</b>	<b>Interest</b>	<b>Principal</b>	<b>Interest</b>	
2026	350,000.00	21,600.00	371,600.00	427,354.28	26,993.56
2027	360,000.00	14,600.00	374,600.00	444,097.77	17,672.94
2028	365,000.00	11,000.00	376,000.00	375,000.00	11,550.00
2029	365,000.00	7,350.00	372,350.00	375,000.00	7,600.00
2030	370,000.00	3,700.00	373,700.00	370,000.00	3,700.00
	<b>1,810,000.00</b>	<b>58,250.00</b>	<b>1,868,250.00</b>	<b>1,991,452.05</b>	<b>67,516.50</b>
					<b>2,058,968.55</b>

<b>CATEGORY</b>	<b>Capital Project Funds</b>
<b>DEPARTMENT</b>	<b>Park Improvement Fund</b>
<b>ACCOUNT ORGANIZATION</b>	<b>420</b>

**OBJECTIVES:**

The Park Improvement Fund is used for capital park improvements. Managed by the Director of Parks, Recreation and Forestry, this fund receives revenue primarily from fees, grants and general obligation note proceeds.

**PERFORMANCE MEASUREMENTS**

	<b>Actual 2023</b>	<b>Actual 2024</b>	<b>Projected 2025</b>	<b>Target 2026</b>
Village Population	12,168	12,164	12,182	12,190
Acres of Park Land	85	85	85	85
Square miles of park space	6.5	6.5	6.5	6.5
Park Impact Fees	\$4,000	\$6,000	\$157,000	\$80,000

**2026 GOALS**

1. Successfully install sensor controlled flashing light system at Ebben Trail.
2. Successfully install new staircase in Heesakker Park.
3. Continue to build relationships with donors and businesses in and around the Fox Valley.
4. Continue efforts with Community Development to increase Park Impact Fees from new developments.
5. Continue research efforts to establish a park in the Northwest section of the Village corporate limits as population increases.

**SIGNIFICANT PROGRAM/COST CHANGES**

None

**PERSONNEL CHANGES/JUSTIFICATION**

None

**2025 ACHIEVEMENTS**

1. Successfully opened Splash Pad in Van Lieshout Park.
2. Presented Concept Refinement of Shelter and Parking Lot.
3. Successfully started process for updating park amenities.
4. Successfully completed construction on Ebben Trail Phase IV trail on from Holland

to Cherryvale.

5. Successfully installed trail crossing signs within Ebben Trail.

**CAPITAL OUTLAY**

None

# 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 BUDGET	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 3% AND \$1,000 ORANGE HIGHLIGHT AND BLUE HIGHLIGHT IF LESS THAN 3% AND \$1,000											
									(DECREASE)	INCREASE	% CHANGE	2025 ACTUAL	2025 ACTUAL												
<b>PARK IMPROVEMENT</b>																									
Park Improvement Revenue																									
420-33410	MISCELLANEOUS GRANT	30,000	30,000	-	-	-	-	-	-	#DIV/0!	-	#DIV/0!	Outagamie County Eben Trail Phase 3												
420-34401	PARK FEES-SUBDIVISIONS	4,000	6,000	271,800	271,800	246,931	250,000	25,000	(246,800)	-90.80%	(225,000)	-90.00%	Founders Plat, Mazzanti Estates												
420-36101	INTEREST ON INVESTMENTS	23,160	28,919	6,000	6,000	13,770	15,500	10,000	4,000	66.67%	(5,500)	-35.48%	Cash flow in fund and market rates												
420-36102	INTEREST ON LOANS	4,482	1,356	-	-	1,027	1,027	692	#DIV/0!	(335)	-32.62%														
420-38301	DONATIONS	10,000	10,000	-	-	-	-	-	-	#DIV/0!	-	#DIV/0!	Unison final installment of donation for Nelson Crossing in 2024												
420-39060	SALE OF REAL ESTATE	-	-	-	-	-	-	-	-	#DIV/0!	-	#DIV/0!													
420-39101	TRANSFER FROM OTHER FUNDS	122,140	467,000	-	-	-	-	-	-	#DIV/0!	-	#DIV/0!													
420-39311	BOND PROCEEDS	285,000	-	-	-	-	-	-	-	#DIV/0!	-	#DIV/0!													
420-39312	PREMIUM ON DEBT ISSUE	20,928	-	-	-	-	-	-	-	#DIV/0!	-	#DIV/0!													
<b>Total Park Improvement Revenue</b>		<b>499,710</b>	<b>543,275</b>	<b>277,800</b>	<b>277,800</b>	<b>261,728</b>	<b>266,527</b>	<b>35,692</b>	<b>(242,108)</b>	<b>-87.15%</b>	<b>(230,835)</b>	<b>-86.61%</b>													
Park Improvement Expenses																									
420-51024-101	FULL-TIME WAGES	6,238	13,468	21,864	21,864	9,208	21,864	24,382	2,518	11.52%	2,518	11.52%	Engineering Labor Eben Trail finalization and CIP Preparation for future years												
420-51024-103	SOCIAL SECURITY	457	964	1,672	1,672	660	1,672	1,866	194	11.60%	194	11.60%													
420-51024-104	RETIREMENT	424	929	1,516	1,516	640	1,516	1,752	236	15.57%	236	15.57%													
420-51024-105	HEALTH INSURANCE	1,483	3,375	5,078	5,078	2,227	5,078	5,963	885	17.43%	885	17.43%													
420-51024-107	LIFE INSURANCE	3	6	8	8	3	8	9	1	12.50%	1	12.50%													
420-51024-108	DENTAL INSURANCE	98	211	307	307	139	307	391	84	27.36%	84	27.36%													
420-51024-109	DISABILITY INSURANCE	12	29	44	44	18	44	48	4	9.09%	4	9.09%													
420-51024-110	OVERTIME	-	-	-	-	-	-	-	-	#DIV/0!	-	#DIV/0!													
420-57600-431	OTHER INTEREST EXPENSE	-	-	-	-	-	-	-	-	#DIV/0!	-	#DIV/0!													
420-57620-270	DOYLE	122,395	-	-	-	-	-	-	-	#DIV/0!	-	#DIV/0!													
420-57620-271	HEESAKKER	-	-	-	-	-	-	-	-	#DIV/0!	-	#DIV/0!	Playground Pour In Play Surface Doyle Park 2023												
420-57620-274	VAN LIESHOUT	20,173	615,142	-	147,767	-	-	-	-	#DIV/0!	-	#DIV/0!	Splash Pad												
420-57620-277	FOX RIVER BOARDWALK	-	-	-	-	-	-	-	-	#DIV/0!	-	#DIV/0!													
420-57620-280	EBBEN TRAIL PHASE II	483,558	(1,492)	78,000	78,000	-	81,362	-	(78,000)	-100.00%	(81,362)	-100.00%	Ebben Trail Phase II Contract Closeout 2024 and Pedestrian Crossing 2025												
420-59000-260	ADMINISTRATION	5,355	-	-	-	-	-	-	-	#DIV/0!	-	#DIV/0!													
<b>Park Improvement Expenses</b>		<b>640,194</b>	<b>632,631</b>	<b>108,489</b>	<b>256,256</b>	<b>12,895</b>	<b>111,851</b>	<b>34,411</b>	<b>(74,078)</b>	<b>-68.28%</b>	<b>(77,440)</b>	<b>-69.23%</b>													
<b>PARK IMPROVEMENTS NET REVENUES (EXPENSES)</b>																									
		<b>(140,484)</b>	<b>(89,356)</b>	<b>169,311</b>	<b>21,544</b>	<b>248,833</b>	<b>154,676</b>	<b>1,281</b>	<b>(168,030)</b>	<b>-99.24%</b>	<b>(153,395)</b>	<b>-99.17%</b>													
<b>PARK IMPROVEMENTS FUND BALANCE (DEFICIT)</b>																									
		<b>466,460</b>	<b>377,104</b>	<b>546,415</b>	<b>398,648</b>	<b>625,938</b>	<b>531,780</b>	<b>533,061</b>																	

<b>CATEGORY</b>	<b>Capital Project Funds</b>
<b>DEPARTMENT</b>	<b>Construction Projects Fund</b>
<b>ACCOUNT ORGANIZATION</b>	<b>452-57331</b>

**OBJECTIVES:** Under the Capital Project Fund, the Construction Projects Fund is the primary account used to fund all paving infrastructure-related projects. Projects are determined based on need and can be generated by community growth or replacement of existing infrastructure.

Reconstruction projects are identified based on their yearly evaluations of pavement. Information is collected during the life cycle of the infrastructure to determine if maintenance or full reconstruction is required. Full reconstruction is necessary when the pavement has reached its full design life and is consistent with continued increased costs for maintenance.

#### **PERFORMANCE MEASUREMENTS**

	<b>Actual <u>2023</u></b>	<b>Actual <u>2024</u></b>	<b>Projected <u>2025</u></b>	<b>Target <u>2026</u></b>
Buchanan Street, CTH OO & French Road Intersection (traffic lights & lane updates), Crosswinds Subdivision Sidewalk	3			
Ebben Trail Phase III small paving portion		1		
Holland Road Pavement Replacement, Holland Road Overpass Lighting & Sidewalk (WisDOT), Vandenbroek Road Overpass Lighting & Sidewalk (WisDOT)			3	
Miami Circle, Arthur Street, Buchanan Street Overpass Lighting & Sidewalk (WisDOT)				3

#### **2026 GOALS**

The Village will complete the designs for the 2026 construction projects in late 2025 and will seek to secure several public bids in early 2026 with the goal of achieving the lowest possible pricing for Village taxpayers. The projects will be awarded to quality contractors who submit the lowest responsible bids. During construction work, the Village will ensure that quality work is performed and that impacts to residents are minimized to the greatest extent possible.

**SIGNIFICANT PROGRAM/COST CHANGES**

Construction Projects Fund will resume back to a more normal level after being reduced in 2025 due to the majority of the projects being either sewer, water, developer, or Tax Incremental Finance funded.

**PERSONNEL CHANGES/JUSTIFICATION**

None

**2025 ACHIEVEMENTS**

Completed the following projects:

**-Holland Road Overpass Sidewalk & Lighting (WisDOT)** – As part of the overpass replacement project, installation of street lighting on the overpass and construction of additional sidewalk along both the east and west sides of Holland Road and on both ends of the Holland Road overpass, out to the end limits of the overall project.

**-Vandenbroek Road Overpass Sidewalk & Lighting (WisDOT)** – As part of the overpass replacement project, installation of street lighting on the overpass and construction of additional sidewalk along both the east and west sides of Vandenbroek Road and on both ends of the Vandenbroek Road overpass, out to the end limits of the overall project.

**-Holland Road Resurfacing** – Replacement of the asphalt pavement surface and gravel shoulders on Holland Road from the southern limits of the WisDOT Holland Road overpass replacement project limits, south to W. Elm Drive.

**CAPITAL OUTLAY**

All projects are considered capital outlay. There are also projects that are managed in our Tax Incremental Districts, Park Improvement Fund, and private development that relate to paving infrastructure.

# 2026 PROPOSED BUDGET

	ACTUAL 2023	ACTUAL 2024	BUDGET 2025	AMENDED BUDGET 2025	YTD 2025	ESTIMATED 2025	BUDGET 2026	INCREASE (DECREASE) 2025 BUDGET	% CHANGE 2025 BUDGET	INCREASE (DECREASE) 2025 BUDGET	% CHANGE 2025 BUDGET	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 3% AND \$1,000 ORANGE HIGHLIGHT AND BLUE HIGHLIGHT IF LESS THAN 3% AND \$1,000		
												ESTIMATED 2025 BUDGET	ESTIMATED 2025 ACTUAL	2025 ACTUAL
<strong>CAPITAL PROJECTS</strong>														
Capital Projects Revenue														
452-31111 GENERAL PROPERTY TAXES	225,000	175,000	70,000	70,000	70,000	70,000	-	(70,000)	-100.00%	(70,000)	-100.00%	Less projects in 2024 and 2025		
300-36101 INTEREST ON INVESTMENTS	63,918	75,111	(23,000)	(23,000)	48,937	91,926	27,000	50,000	-217.39%	(64,926)	-70.63%			
300-37112 SPEC ASSMT CONCRETE PAVING	124,458	207,793	89,700	89,700	12,640	89,700	33,369	(56,331)	-62.80%	(56,331)	-62.80%	Based on projects assessed and status in five year payment plan		
300-37131 SPEC ASSMT SIDEWALK	-	293,981	10,000	10,000	956	10,000	24,062	14,062	140.62%	14,062	140.62%	Projection based on outstanding assessments		
452-37321 SPECIAL ASSESSMENTS UTILITIES	1,250	100	-	-	-	-	-	-	#DIV/0!	-	#DIV/0!			
300-37901 INTEREST ON ASSESSMENTS	6,182	9,775	9,600	9,600	1,105	9,600	7,068	(2,532)	-26.38%	(2,532)	-26.38%	Based on projects assessed and status in five year payment plan		
452-38622 OTHER CLAIM REIMBURSEMENT	-	676	-	-	-	-	-	-	#DIV/0!	-	#DIV/0!			
452-39101 TRANSFER FROM OTHER FUNDS	490,000	15,827	-	-	-	-	-	-	#DIV/0!	-	#DIV/0!			
452-39311 BOND PROCEEDS	-	-	-	-	-	1,000,000	-	-	#DIV/0!	(1,000,000)	-100.00%			
300-39500 GAIN/LOSS ON INVESTMENTS	24,820	8,431	-	-	7,933	7,000	-	-	#DIV/0!	(7,000)	-100.00%			
<strong>Total Capital Projects Revenue</strong>	<strong>935,629</strong>	<strong>786,696</strong>	<strong>156,300</strong>	<strong>156,300</strong>	<strong>141,572</strong>	<strong>1,278,226</strong>	<strong>91,499</strong>	<strong>(64,801)</strong>	<strong>-41.46%</strong>	<strong>(1,186,727)</strong>	<strong>-92.84%</strong>			
<strong>Construction Projects</strong>														
Buchanan Street Improvement	895	-	-	-	-	-	-	-	#DIV/0!			2022 Project		
Crosswinds Estates	397,305	1,326	-	-	-	-	-	-	#DIV/0!			Project close and GIS		
Miami Circle												2024 CIP Project - Planning Phase		
452-51109-101 FULL-TIME WAGES	-	951	10,715	10,715	6,701	10,715	24,408	13,693	127.79%	13,693	127.79%			
452-51109-103 SOCIAL SECURITY	-	69	820	820	477	820	1,866	1,046	127.56%	1,046	127.56%			
452-51109-104 RETIREMENT	-	66	742	742	466	742	1,752	1,010	136.12%	1,010	136.12%			
452-51109-105 HEALTH INSURANCE	-	273	3,199	3,199	1,682	3,199	6,473	3,274	102.34%	3,274	102.34%			
452-51109-107 LIFE INSURANCE	-	0	4	4	3	4	10	6	150.00%	6	150.00%			
452-51109-108 DENTAL INSURANCE	-	18	204	204	103	204	422	218	106.86%	218	106.86%			
452-51109-109 DISABILITY INSURANCE	-	2	21	21	13	21	48	27	128.57%	27	128.57%			
452-51109-263 CONSTRUCTION	-	-	-	-	-	-	1,061,021	1,061,021	#DIV/0!	1,061,021	#DIV/0!			
Orchard Lane														
452-51110-101 FULL-TIME WAGES	-	-	986	986	-	986	8,713	7,727	783.67%	7,727	783.67%	2027 CIP Project - Planning Phase		
452-51110-103 SOCIAL SECURITY	-	-	75	75	-	75	666	591	788.00%	591	788.00%			
452-51110-104 RETIREMENT	-	-	69	69	-	69	625	556	805.80%	556	805.80%			
452-51110-105 HEALTH INSURANCE	-	-	289	289	-	289	2,558	2,269	785.12%	2,269	785.12%			
452-51110-107 LIFE INSURANCE	-	-	-	-	-	-	3	3	#DIV/0!	3	#DIV/0!			
452-51110-108 DENTAL INSURANCE	-	-	18	18	-	18	171	153	850.00%	153	850.00%			
452-51110-109 DISABILITY INSURANCE	-	-	2	2	-	2	18	16	800.00%	16	800.00%			
452-51110-204 CONTRACTUAL SERVICES	-	-	5,450	5,450	-	5,450	-	(5,450)	-100.00%	(5,450)	-100.00%			
Bittersweet Court														
452-51114-101 FULL-TIME WAGES	-	-	2,668	2,668	-	2,668	3,747	1,079	40.44%	1,079	40.44%	2027 CIP Project - Planning Phase		
452-51114-103 SOCIAL SECURITY	-	-	204	204	-	204	286	82	40.20%	82	40.20%			
452-51114-104 RETIREMENT	-	-	184	184	-	184	269	85	46.20%	85	46.20%			
452-51114-105 HEALTH INSURANCE	-	-	751	751	-	751	1,095	344	45.81%	344	45.81%			
452-51114-107 LIFE INSURANCE	-	-	1	1	-	1	1	-	0.00%	-	0.00%			
452-51114-108 DENTAL INSURANCE	-	-	47	47	-	47	73	26	55.32%	26	55.32%			
452-51114-109 DISABILITY INSURANCE	-	-	6	6	-	6	7	1	16.67%	1	16.67%			
452-51114-204 CONTRACTUAL SERVICES	-	-	2,050	2,050	-	2,050	-	(2,050)	-100.00%	(2,050)	-100.00%			
Quiet Zone	3,048	29,632	-	-	3,465	3,465	-	-	#DIV/0!			Project close and GIS		
Buchanan Street - OO to Main	777,582	5,201	-	-	143	143	-	-	#DIV/0!			Project close and GIS		
CTH OO & French Road Int Sign	52,018	864	-	-	-	-	-	-	#DIV/0!			Project close and GIS		
Main Street Lanes	2,092	-	-	-	-	-	-	-	#DIV/0!			Project completed		
<strong>County OO &amp; Holland Road Signalization</strong>														
452-51233-101 FULL-TIME WAGES	-	-	819	819	-	819	844	25	3.05%	25	3.05%			
452-51233-103 SOCIAL SECURITY	-	-	63	63	-	63	64	1	1.59%	1	1.59%			
452-51233-104 RETIREMENT	-	-	56	56	-	56	60	4	7.14%	4	7.14%			
452-51233-105 HEALTH INSURANCE	-	-	214	214	-	214	218	4	1.87%	4	1.87%			
452-51233-107 LIFE INSURANCE	-	-	-	-	-	-	-	-	#DIV/0!	-	#DIV/0!			
452-51233-108 DENTAL INSURANCE	-	-	13	13	-	13	13	-	0.00%	-	0.00%			
452-51233-109 DISABILITY INSURANCE	-	-	-	-	-	-	-	-	#DIV/0!	-	#DIV/0!			
452-51233-263 CONSTRUCTION	-	-	48,835	48,835	-	48,835	48,801	(34)	-0.07%	(34)	-0.07%			
Arthur Street													2026 Project - planning	
452-51234-101 FULL-TIME WAGES	-	633	4,804	4,804	4,061	4,804	10,522	5,718	119.03%	5,718	119.03%			
452-51234-103 SOCIAL SECURITY	-	46	368	368	289	368	804	436	118.48%	436	118.48%			
452-51234-104 RETIREMENT	-	44	333	333	282	333	754	421	126.43%	421	126.43%			
452-51234-105 HEALTH INSURANCE	-	180	1,448	1,448	1,018	1,448	2,651	1,203	83.08%	1,203	83.08%			
452-51234-107 LIFE INSURANCE	-	0	2	2	2	2	3	1	50.00%	1	50.00%			
452-51234-108 DENTAL INSURANCE	-	12	93	93	63	93	170	77	82.80%	77	82.80%			
452-51234-109 DISABILITY INSURANCE	-	1	9	9	8	9	22	13	144.44%	13	144.44%			
452-51234-263 CONSTRUCTION	-	-	-	-	-	-	342,074	342,074	#DIV/0!	342,074	#DIV/0!			

# 2026 PROPOSED BUDGET

	ACTUAL 2023	ACTUAL 2024	BUDGET 2025	AMENDED		YTD 2025	ESTIMATED 2025	BUDGET 2026	INCREASE (DECREASE) 2025 BUDGET	% CHANGE 2025 BUDGET	INCREASE (DECREASE) 2025 BUDGET	% CHANGE 2025 BUDGET	INCREASE (DECREASE) 2025 BUDGET	% CHANGE 2025 BUDGET	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 3% AND \$1,000 ORANGE HIGHLIGHT AND BLUE HIGHLIGHT IF LESS THAN 3% AND \$1,000	
				BUDGET 2025	YTD 2025											
<i>Founders Estate</i>																
452-51235-101	FULL-TIME WAGES	-	6,717	2,654	2,654	950	1,327	-	(2,654)	-100.00%	(1,327)	-100.00%	Project complete and GIS work			
452-51235-103	SOCIAL SECURITY	-	492	202	202	71	101	-	(202)	-100.00%	(101)	-100.00%				
452-51235-104	RETIREMENT	-	465	183	183	66	92	-	(183)	-100.00%	(92)	-100.00%				
452-51235-105	HEALTH INSURANCE	-	1,765	590	590	144	295	-	(590)	-100.00%	(295)	-100.00%				
452-51235-107	LIFE INSURANCE	-	3	1	1	0	1	-	(1)	-100.00%	(1)	-100.00%				
452-51235-108	DENTAL INSURANCE	-	107	34	34	7	17	-	(34)	-100.00%	(17)	-100.00%				
452-51235-109	DISABILITY INSURANCE	-	14	5	5	2	3	-	(5)	-100.00%	(3)	-100.00%				
452-51235-110	OVERTIME	-	28	-	-	-	-	-	#DIV/0!	-	#DIV/0!	-	#DIV/0!			
452-51235-204	CONTRACTUAL SERVICES	-	221	-	-	-	-	-	#DIV/0!	-	#DIV/0!	-	#DIV/0!			
<i>Ebben Trail &amp; Storm Phase IV</i>																
452-51237-101	FULL-TIME WAGES	-	-	2,054	2,054	-	2,054	-	(2,054)	-100.00%	(2,054)	-100.00%				
452-51237-103	SOCIAL SECURITY	-	-	157	157	-	157	-	(157)	-100.00%	(157)	-100.00%				
452-51237-104	RETIREMENT	-	-	142	142	-	142	-	(142)	-100.00%	(142)	-100.00%				
452-51237-105	HEALTH INSURANCE	-	-	484	484	-	484	-	(484)	-100.00%	(484)	-100.00%				
452-51237-107	LIFE INSURANCE	-	-	1	1	-	1	-	(1)	-100.00%	(1)	-100.00%				
452-51237-108	DENTAL INSURANCE	-	-	29	29	-	29	-	(29)	-100.00%	(29)	-100.00%				
452-51237-109	DISABILITY INSURANCE	-	-	4	4	-	4	-	(4)	-100.00%	(4)	-100.00%				
452-51237-263	CONSTRUCTION	-	-	55,879	55,879	-	55,879	-	(55,879)	-100.00%	(55,879)	-100.00%				
<i>Holland Road</i>																
452-51238-101	FULL-TIME WAGES	-	6,974	9,647	9,647	2,753	9,647	842	(8,805)	-91.27%	(8,805)	-91.27%				
452-51238-103	SOCIAL SECURITY	-	498	738	738	203	738	64	(674)	-91.33%	(674)	-91.33%				
452-51238-104	RETIREMENT	-	482	668	668	191	668	60	(608)	-91.02%	(608)	-91.02%				
452-51238-105	HEALTH INSURANCE	-	1,683	2,416	2,416	787	2,416	104	(2,312)	-95.70%	(2,312)	-95.70%				
452-51238-107	LIFE INSURANCE	-	3	4	4	2	4	-	(4)	-100.00%	(4)	-100.00%				
452-51238-108	DENTAL INSURANCE	-	116	147	147	45	147	4	(143)	-97.28%	(143)	-97.28%				
452-51238-109	DISABILITY INSURANCE	-	13	18	18	7	18	2	(16)	-88.89%	(16)	-88.89%				
452-51238-109	DISABILITY INSURANCE	-	3,350	-	-	-	-	-	0.00%	-	#DIV/0!	-	#DIV/0!			
452-51238-263	CONSTRUCTION	-	-	173,362	173,362	-	173,362	-	(173,362)	-100.00%	(173,362)	-100.00%				
<i>Holland Road Lighting and Sidewalk</i>																
452-51239-101	FULL-TIME WAGES	-	-	1,023	1,023	154	258	211	(812)	-79.37%	(47)	-18.22%				
452-51239-103	SOCIAL SECURITY	-	-	78	78	11	22	16	(62)	-79.49%	(6)	-27.27%				
452-51239-104	RETIREMENT	-	-	70	70	11	22	15	(55)	-78.57%	(7)	-31.82%				
452-51239-105	HEALTH INSURANCE	-	-	240	240	26	52	26	(214)	-89.17%	(26)	-50.00%				
452-51239-107	LIFE INSURANCE	-	-	-	-	0	-	-	#DIV/0!	-	#DIV/0!	-	#DIV/0!			
452-51239-108	DENTAL INSURANCE	-	-	14	14	1	2	1	(13)	-92.86%	(1)	-50.00%				
452-51239-109	DISABILITY INSURANCE	-	-	1	1	0	-	-	(1)	-100.00%	-	#DIV/0!				
452-51239-263	CONSTRUCTION	-	-	48,574	48,574	983	48,574	-	(48,574)	-100.00%	(48,574)	-100.00%				
<i>Vandenbroek Road Overpass and Lighting</i>																
452-51241-101	FULL-TIME WAGES	-	-	1,023	1,023	82	113	211	(812)	-79.37%	98	86.73%				
452-51241-103	SOCIAL SECURITY	-	-	78	78	6	9	16	(62)	-79.49%	7	77.78%				
452-51241-104	RETIREMENT	-	-	70	70	6	8	15	(55)	-78.57%	7	87.50%				
452-51241-105	HEALTH INSURANCE	-	-	240	240	10	27	26	(214)	-89.17%	(1)	-3.70%				
452-51241-107	LIFE INSURANCE	-	-	-	-	0	-	-	#DIV/0!	-	#DIV/0!	-	#DIV/0!			
452-51241-108	DENTAL INSURANCE	-	-	14	14	0	2	1	(13)	-92.86%	(1)	-50.00%				
452-51241-109	DISABILITY INSURANCE	-	-	1	1	0	-	-	(1)	-100.00%	-	#DIV/0!				
452-51241-263	CONSTRUCTION	-	-	48,574	48,574	225	48,574	-	(48,574)	-100.00%	(48,574)	-100.00%				
<i>Buchanan Street Overpass and Lighting</i>																
452-51242-101	FULL-TIME WAGES	-	-	-	-	-	-	843	843	#DIV/0!	843	#DIV/0!	2026 Project			
452-51242-103	SOCIAL SECURITY	-	-	-	-	-	-	64	64	#DIV/0!	64	#DIV/0!				
452-51242-104	RETIREMENT	-	-	-	-	-	-	60	60	#DIV/0!	60	#DIV/0!				
452-51242-105	HEALTH INSURANCE	-	-	-	-	-	-	180	180	#DIV/0!	180	#DIV/0!				
452-51242-107	LIFE INSURANCE	-	-	-	-	-	-	-	-	#DIV/0!	-	#DIV/0!				
452-51242-108	DENTAL INSURANCE	-	-	-	-	-	-	10	10	#DIV/0!	10	#DIV/0!				
452-51242-109	DISABILITY INSURANCE	-	-	-	-	-	-	1	1	#DIV/0!	1	#DIV/0!				
452-51242-263	CONSTRUCTION	-	-	-	-	-	-	84,842	84,842	#DIV/0!	84,842	#DIV/0!				
<i>French Road (TH OO - WIS 96)</i>																
452-51245-101	FULL-TIME WAGES	-	-	-	-	-	-	6,312	6,312	#DIV/0!	6,312	#DIV/0!	2027 Project Planning			
452-51245-103	SOCIAL SECURITY	-	-	-	-	-	-	483	483	#DIV/0!	483	#DIV/0!				
452-51245-104	RETIREMENT	-	-	-	-	-	-	453	453	#DIV/0!	453	#DIV/0!				
452-51245-105	HEALTH INSURANCE	-	-	-	-	-	-	1,494	1,494	#DIV/0!	1,494	#DIV/0!				
452-51245-107	LIFE INSURANCE	-	-	-	-	-	-	2	2	#DIV/0!	2	#DIV/0!				
452-51245-108	DENTAL INSURANCE	-	-	-	-	-	-	94	94	#DIV/0!	94	#DIV/0!				
452-51245-109	DISABILITY INSURANCE	-	-	-	-	-	-	13	13	#DIV/0!	13	#DIV/0!				
452-51245-263	CONSTRUCTION	-	-	-	-	-	-	-	-	#DIV/0!	-	#DIV/0!				
<i>French Road Box Culvert wing Wall Replacement</i>																
452-51246-101	FULL-TIME WAGES	-	-	-	-	-	-	3,157	3,157	#DIV/0!	3,157	#DIV/0!	2027 Project Planning			
452-51246-103	SOCIAL SECURITY	-	-	-	-	-	-	242	242	#DIV/0!	242	#DIV/0!				
452-51246-104	RETIREMENT	-	-	-	-	-	-	227	227	#DIV/0!	227	#DIV/0!				
452-51246-105	HEALTH INSURANCE	-	-	-	-	-	-	765	765	#DIV/0!	765	#DIV/0!				
452-51246-107	LIFE INSURANCE	-	-	-	-	-	-	1	1	#DIV/0!	1	#DIV/0!				
452-51246-108	DENTAL INSURANCE	-	-	-	-	-	-	49	49	#DIV/0!	49	#DIV/0!				
452-51246-109	DISABILITY INSURANCE	-	-	-	-	-	-	6	6	#DIV/0!	6	#DIV/0!				
452-51246-263	CONSTRUCTION	-	-	-	-	-	-	-	-	#DIV/0!	-	#DIV/0!				

## 2026 PROPOSED BUDGET

	ACTUAL 2023	ACTUAL 2024	BUDGET 2025	AMENDED BUDGET 2025	YTD 2025	ESTIMATED 2025	BUDGET 2026	INCREASE (DECREASE) 2025 BUDGET		INCREASE (DECREASE) 2025 BUDGET		BRIEF EXPLANATIONS OF ANY VARIANCE OVER 3% AND \$1,000 ORANGE HIGHLIGHT AND BLUE HIGHLIGHT IF LESS THAN 3% AND \$1,000	
								% CHANGE	2025 ESTIMATED	% CHANGE	2025 ESTIMATED		
<b>CTH OO and N Intersection Project</b>													
452-51248-101	FULL-TIME WAGES	-	-	-	-	-	422	422	#DIV/0!	422	#DIV/0!	2027 Project Planning	
452-51248-103	SOCIAL SECURITY	-	-	-	-	-	32	32	#DIV/0!	32	#DIV/0!		
452-51248-104	RETIREMENT	-	-	-	-	-	30	30	#DIV/0!	30	#DIV/0!		
452-51248-105	HEALTH INSURANCE	-	-	-	-	-	90	90	#DIV/0!	90	#DIV/0!		
452-51248-107	LIFE INSURANCE	-	-	-	-	-	-	-	#DIV/0!	-	#DIV/0!		
452-51248-108	DENTAL INSURANCE	-	-	-	-	-	5	5	#DIV/0!	5	#DIV/0!		
452-51248-109	DISABILITY INSURANCE	-	-	-	-	-	-	-	#DIV/0!	-	#DIV/0!		
452-51248-263	CONSTRUCTION	-	-	-	-	-	24,410	24,410	#DIV/0!	24,410	#DIV/0!		
<b>Biscayne Drive</b>													
452-51249-101	FULL-TIME WAGES	-	-	-	-	-	1,685	1,685	#DIV/0!	1,685	#DIV/0!	2028 Project Planning	
452-51249-103	SOCIAL SECURITY	-	-	-	-	-	128	128	#DIV/0!	128	#DIV/0!		
452-51249-104	RETIREMENT	-	-	-	-	-	121	121	#DIV/0!	121	#DIV/0!		
452-51249-105	HEALTH INSURANCE	-	-	-	-	-	472	472	#DIV/0!	472	#DIV/0!		
452-51249-107	LIFE INSURANCE	-	-	-	-	-	1	1	#DIV/0!	1	#DIV/0!		
452-51249-108	DENTAL INSURANCE	-	-	-	-	-	31	31	#DIV/0!	31	#DIV/0!		
452-51249-109	DISABILITY INSURANCE	-	-	-	-	-	3	3	#DIV/0!	3	#DIV/0!		
452-51249-204	CONTRACTUAL SERVICES	-	-	-	-	-	750	750	#DIV/0!	750	#DIV/0!		
452-51249-263	CONSTRUCTION	-	-	-	-	-	-	-	#DIV/0!	-	#DIV/0!		
<b>Lilac Lane</b>													
452-51250-101	FULL-TIME WAGES	-	-	-	-	-	1,685	1,685	#DIV/0!	1,685	#DIV/0!	2028 Project Planning	
452-51250-103	SOCIAL SECURITY	-	-	-	-	-	128	128	#DIV/0!	128	#DIV/0!		
452-51250-104	RETIREMENT	-	-	-	-	-	121	121	#DIV/0!	121	#DIV/0!		
452-51250-105	HEALTH INSURANCE	-	-	-	-	-	472	472	#DIV/0!	472	#DIV/0!		
452-51250-107	LIFE INSURANCE	-	-	-	-	-	1	1	#DIV/0!	1	#DIV/0!		
452-51250-108	DENTAL INSURANCE	-	-	-	-	-	31	31	#DIV/0!	31	#DIV/0!		
452-51250-109	DISABILITY INSURANCE	-	-	-	-	-	3	3	#DIV/0!	3	#DIV/0!		
452-51250-204	CONTRACTUAL SERVICES	-	-	-	-	-	925	925	#DIV/0!	925	#DIV/0!		
452-51250-263	CONSTRUCTION	-	-	-	-	-	-	-	#DIV/0!	-	#DIV/0!		
<b>Construction Projects Total</b>	1,232,939	62,249	434,981	434,981	25,517	434,419	1,653,690	1,218,709	280.18%	1,219,271	280.67%		
<b>Construction Administration Expenses</b>													
452-57331-101	FULL-TIME WAGES	180,627	121,956	81,571	81,571	57,692	81,571	74,318	(7,253)	-8.89%	(7,253)	-8.89% Proper allocation of engineering tech general to various funds	
452-57331-102	PART-TIME WAGES	2,195	284	-	-	-	-	-	#DIV/0!	-	#DIV/0!		
452-57331-103	SOCIAL SECURITY	13,261	8,831	6,242	6,242	4,170	6,242	5,685	(557)	-8.92%	(557)	-8.92%	
452-57331-104	RETIREMENT	11,395	8,360	5,667	5,667	3,814	5,667	5,347	(320)	-5.65%	(320)	-5.65%	
452-57331-105	HEALTH INSURANCE	39,889	31,709	20,567	20,567	15,348	20,567	17,636	(2,931)	-14.25%	(2,931)	-14.25%	
452-57331-107	LIFE INSURANCE	77	55	35	35	23	35	29	(6)	-17.14%	(6)	-17.14%	
452-57331-108	DENTAL INSURANCE	3,108	1,894	1,052	1,052	861	1,052	1,110	58	5.51%	58	5.51%	
452-57331-109	DISABILITY INSURANCE	357	269	163	163	114	163	148	(15)	-9.20%	(15)	-9.20%	
452-57331-110	OVERTIME	107	219	-	-	1	1	-	#DIV/0!	(1)	-100.00%		
452-57331-204	CONTRACTUAL SERVICES	1,606	1,865	1,000	1,000	750	1,000	1,000	-	0.00%	-	0.00%	
452-57331-208	SOFTWARE & SUBSCRIPTION COSTS	673	232	-	-	-	-	-	#DIV/0!	-	#DIV/0!		
452-57331-212	CLOTHING ALLOWANCE	621	224	-	-	224	224	224	224	-	0.00%		
452-57331-221	SMALL EQUIPMENT	4,500	-	-	-	-	-	-	#DIV/0!	-	#DIV/0!		
300-57331-226	POSTAGE	8	128	-	-	-	-	-	#DIV/0!	-	#DIV/0!		
300-57331-229	BANK SERVICE CHARGES	2,382	1,118	-	-	672	982	1,000	1,000	#DIV/0!	18	1.83%	
300-57331-497	TRANSFER TO DEBT SERVICE	190,000	175,271	-	-	-	-	137,320	137,320	#DIV/0!	137,320	#DIV/0!	Special assessment revenue transfer to support debt service
452-57331-262	LEGAL SERVICES	1,014	-	1,000	1,000	-	500	1,000	-	0.00%	500	100.00%	
<b>Total Construction Administration Expenses</b>	451,819	352,413	117,297	117,297	83,668	118,004	244,817	127,520	108.72%	126,813	107.47%		
<b>Total Construction Expenses</b>	1,684,758	414,663	552,278	552,278	109,185	552,423	1,898,507	1,346,229	243.76%	1,346,084	243.67%		
<b>CAPITAL PROJECTS NET REVENUES (EXPENSES)</b>	(749,129)	372,033	(395,978)	(395,978)	32,386	725,803	(1,807,008)	(1,411,030)	356.34%	(2,532,811)	-348.97%		
<b>CONSTRUCTION FUND BALANCE (DEFECIT)</b>	1,639,314	2,011,347	1,615,369	1,615,369	2,043,733	2,737,150	930,142						

<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 teleview 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 teleview, 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	ESTIMATED	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	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!				
<i>Orchard Lane</i>																
610-51110-101	FULL-TIME WAGES	-	-	411	411	430	411	4,082	3,671	893.19%	3,671	893.19%	2027 Capital Project			
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%	2027 Capital Project			
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%	2026 Capital Project			
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!				
<i>Founders Estate</i>																
610-51235-101	FULL-TIME WAGES	-	-	934	934	560	934	-	(934)	-100.00%	(934)	-100.00%	Project Complete			
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%	2025 Project			
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%				

# 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 ACTUAL	ESTIMATED 2025 ACTUAL	INCREASE (DECREASE) % CHANGE		BRIEF EXPLANATIONS OF ANY VARIANCE OVER 3% AND \$1,000 ORANGE HIGHLIGHT AND BLUE HIGHLIGHT IF LESS THAN 3% AND \$1,000		
									(DECREASE)	2025 BUDGET	% CHANGE	2025 ACTUAL	2025 ACTUAL	(DECREASE)	% CHANGE			
<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%						
<i>Sewer Financing</i>																		
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%						
<i>Sewer Treatment</i>																		
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%						
<i>Sewer Collection</i>																		
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	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%						
<i>Sewer Customer A/R</i>																		
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!						
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</td																

## 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		% CHANGE 2025 BUDGET	ESTIMATED 2025 ACTUAL	ESTIMATED 2025 ACTUAL	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 3% AND \$1,000 ORANGE HIGHLIGHT AND BLUE	
									BUDGET	2025 BUDGET				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	76,538	76,566	81,437	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	4,187	5,856	6,227	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%			
610-53614-105	HEALTH INSURANCE	9,009	12,195	12,621	12,238	12,621	16,571	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%			
610-53614-108	DENTAL INSURANCE	769	856	836	836	645	836	961	125	14.95%	125	14.95%			
610-53614-109	DISABILITY INSURANCE	121	154	152	152	107	152	160	8	5.26%	8	5.26%			
610-53614-110	OVERTIME	27	28	-	-	-	-	-	#DIV/0!	-	#DIV/0!				
610-53614-201	TRAINING & CONFERENCE	162	-	750	750	676	750	768	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%			
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%			
610-53614-205	EQUIPMENT REPAIR	34	-	450	450	-	400	475	25	5.56%	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%			
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%			
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%			
610-53614-211	FOOD & PROVISIONS	61	26	50	50	44	50	50	-	0.00%	-	0.00%			
610-53614-212	CLOTHING ALLOWANCE	-	224	224	224	224	224	224	-	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%			
610-53614-218	OPERATIONAL SUPPLIES	392	689	500	500	994	1,000	1,000	500	100.00%	-	0.00%			
610-53614-221	SMALL EQUIPMENT	16	13,211	270	270	-	260	292	22	8.15%	32	12.31%			
610-53614-226	POSTAGE	98	244	300	300	261	290	305	5	1.67%	15	5.17%			
610-53614-227	PUBLIC INFORMATION	-	-	100	100	-	100	100	-	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%			
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% 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%			
610-53614-239	RENT	8,628	8,632	8,177	8,177	5,448	8,177	8,632	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%			
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%			
610-53614-244	CUSTODIAL-OPERATIONAL SUPPLIES	498	376	660	660	253	575	669	9	1.36%	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%			
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% 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% 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% 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**

					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>KEY RATIOS</b>							
Debt Coverage Ratio		16.28	23.52	15.50	15.32	18.44	21.53
<1 Insufficient							18.67
1.00 - 1.25 Adequate							
1.26-1.50 Good							
>1.50 Strong							
Days Cash on Hand		539	647	704	704	716	716
<30 Days Insufficient							640
30 to 60 Days Adequate							
60 to 120 Days Good							
>120 Days Strong							
Debt to Plant		1%	1%	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%
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) 2025 BUDGET	% CHANGE 2025 BUDGET	ESTIMATED 2025	ESTIMATED 2026	INCREASE (DECREASE) 2025 BUDGET			ESTIMATED 2025	ESTIMATED 2026	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					% CHANGE 2025 BUDGET	2025 ACTUAL	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/Evantra/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	#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>		<b>3,267,754</b>	<b>3,116,923</b>	<b>3,482,262</b>	<b>3,523,588</b>	<b>1,950,831</b>	<b>3,749,478</b>	<b>3,018,085</b>	<b>(464,177)</b>	<b>-13.33%</b>	<b>(731,393)</b>	<b>-19.51%</b>								
<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%								
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%								
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%					</			

# 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 ACTUAL	ESTIMATED 2025 ACTUAL	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 3% AND \$1,000 ORANGE HIGHLIGHT AND BLUE HIGHLIGHT IF LESS THAN 3% AND \$1,000	
									(DECREASE)	INCREASE	% CHANGE	2025 ACTUAL	2025 ACTUAL		
Fox Valley Tool and Die															
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!			
Biscayne Drive															
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!			
Lilac Lane															
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!			
Total Water Capital Projects		-	-	8,713	54,631	10,467	19,140	860,858	852,145	9780.16%	841,718	4397.69%			
Water Financing Expense															
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%			
Total Water Financing Expense		730,741	785,715	793,895	793,895	533,330	795,809	820,415	26,520	3.34%	24,606	3.09%			
Water Source Expense															
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		
Total Water Source Expense		13,885	15,317	77,361	109,861	16,697	45,572	19,650	(57,711)	-74.60%	(25,922)	-56.88%			
Pumping Expense															
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)		
Total Pumping Expense		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 Ctrl \$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	1,043	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 (\$350K)				
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	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)	-33.33%	(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	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	25.59%	Cellular read costs - increased installation of cellular endpoints				

# 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	
									(DECREASE)	INCREASE	% CHANGE	2025 ACTUAL	2025 ACTUAL	% CHANGE		
<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 LTITLE CHUTE  
WATER UTILITY**

	<u>ACTUAL 2023</u>	<u>ACTUAL 2024</u>	<u>BUDGET 2025</u>	AMENDED			<u>BUDGET 2026</u>
				<u>BUDGET 2025</u>	<u>ACTUAL 2025</u>	<u>ESTIMATED 2025</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>-</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**

				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>KEY RATIOS</b>							
Debt Coverage Ratio		2.44	2.86	1.49	1.49	0.94	1.69
<1 Insufficient							1.38
1.00 - 1.25 Adequate							
1.26-1.50 Good							
>1.50 Strong							
Days Cash on Hand		219	207	270	251	270	270
<30 Days Insufficient							79
30 to 60 Days Adequate							
60 to 120 Days Good							
>120 Days Strong							
Debt to Plant		15%	12%	15%	15%	15%	15%
<40 Low							12%
40% to 60% Moderate							
60% to 80% Moderately High							
>80% High							
System Profit		54%	45%	51%	53%	15%	52%
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	Interest	Total	Water		Principal	Interest	Total	
	Principal	Interest				Principal	Interest				
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			-	-	-			
	3,464.69	156.52	3,621.21			80,000.00	760.00	80,760.00			
2017 Safe Drinking Bonds			2019A Issue			2020 Issue			Water		
Year	Water		Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
	Principal	Interest				Principal	Interest		Principal	Interest	
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	58,450.00
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	57,350.00
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	61,800.00
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	61,200.00
2030	64,367.71	9,074.91	73,442.62			-	-	-	60,000.00	600.00	60,600.00
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	299,400.00
2023 Issue			2025 Issue			TOTAL DEBT			Water		
Year	Water		Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
	Principal	Interest				Principal	Interest		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	479,345.63
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	340,427.04
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	342,237.04
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	340,552.41
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	293,492.62
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	237,432.64
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	236,522.50
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	235,412.18
2034	-	-	-			95,000.00	9,750	104,750.00	164,020.23	14,131.43	178,151.66
2035	-	-	-			100,000.00	5,000	105,000.00	170,234.99	8,155.99	178,390.98
2036	-	-	-			-	-	-	71,471.13	1,908.98	73,380.11
2037	-	-	-			-	-	-	72,729.02	640.01	73,369.03
	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	3,008,713.84

<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			INCREASE			BRIEF EXPLANATIONS OF ANY VARIANCE <span style="color: orange;">OVER 3% AND \$1,000</span> <span style="color: orange;">ORANGE HIGHLIGHT</span> AND <span style="color: blue;">BLUE</span>
		ACTUAL 2023	ACTUAL 2024	BUDGET 2025	BUDGET 2025	YTD 2025	ESTIMATED 2025	BUDGET 2026	(DECREASE) 2025	% CHANGE 2025 BUDGET	ESTIMATED 2025	% CHANGE 2025 ACTUAL	ESTIMATED 2025	2025 ACTUAL	
<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	-	0.00%	(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 Evantra, 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>			

## Stormwater Capital Projects

### *Miami Circle*

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!

## *Orchard Lane*

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	-	-	1,258	1,258	-	1,258	(1,258)	(1,258)	169.00%	(1,258)	169.00%

630-51110-204

Bittersweet Court										Project planning - 202 / CIP		
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

### *Ebb Trail & Storm Phase III*

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)	-95.96%	(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 INS	-	-	14	14	30	38	-	(14)	-100.00%	(38)	-100.00%

630-51216-110

630-51234-107

630-51235-105

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) 2025 BUDGET	% CHANGE 2025 BUDGET	ESTIMATED 2025 2025 ACTUAL	ESTIMATED 2026 2025 ACTUAL	% CHANGE 2025 Project	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 3% AND \$1,000 ORANGE HIGHLIGHT AND BLUE		
		ACTUAL 2023	ACTUAL 2024	BUDGET 2025	YTD 2025	ESTIMATED 2025	BUDGET 2026									
<i>Ebben 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	ACTUAL 2023	ACTUAL 2024	BUDGET 2025	AMENDED BUDGET 2025	YTD 2025	ESTIMATED 2025	BUDGET 2026	INCREASE (DECREASE) 2025 BUDGET			% CHANGE 2025 BUDGET	ESTIMATED 2025 ACTUAL	ESTIMATED 2025 ACTUAL	INCREASE (DECREASE) 2025 BUDGET			% CHANGE 2025 BUDGET	ESTIMATED 2025 ACTUAL	ESTIMATED 2025 ACTUAL	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 3% AND \$1,000 ORANGE HIGHLIGHT AND BLUE		
									INCREASE (DECREASE) 2025 BUDGET	% CHANGE 2025 BUDGET	ESTIMATED 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)	-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	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 Expenses</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!	#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 EQUI/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,															

**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>-</b>	<b>2,539,000</b>	<b>-</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**

				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>KEY RATIOS</b>							
Debt Coverage Ratio							
<1 Insufficient							
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	206
<30 Days Insufficient							
30 to 60 Days Adequate							
60 to 120 Days Good							
>120 Days Strong							
Debt to Plant	10%	8%	8%	8%	8%	8%	7%
<40 Low							
40% to 60% Moderate							
60% to 80% Moderately High							
>80% High							
System Profit	61%	64%	49%	46%	64%	55%	47%
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							
	<b>1,084,000.00</b>	<b>173,956.00</b>	<b>1,257,956.00</b>							
				<b>112,772.82</b>	<b>7,249.39</b>	<b>120,022.21</b>				
							<b>105,000.00</b>	<b>3,150.00</b>	<b>108,150.00</b>	
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									-	
	<b>275,000.00</b>	<b>8,800.00</b>	<b>283,800.00</b>				<b>450,000.00</b>	<b>112,610.21</b>	<b>562,610.21</b>	
TOTAL DEBT										
Storm										
<u>Year</u>	<u>Principal</u>		<u>Interest</u>		<u>Total</u>		<u>Principal</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				
				<b>2,976,772.82</b>	<b>531,515.60</b>	<b>3,508,288.42</b>				

## POSITION FUND ALLOCATIONS

	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
<b><u>ADMINISTRATION</u></b>				
TID4	1%	1%	1%	1%
TID5	3%	4%	4%	5%
TID6	7%	7%	6%	3%
TID7	7%	7%	7%	8%
TID8	6%	6%	7%	8%
Storm Admin	5%	5%	5%	5%
Sewer Admin	6%	5%	5%	5%
Water Admin	5%	5%	5%	5%
Admin	60%	60%	60%	60%
	<b>1 FTE</b>	<b>1 FTE</b>	<b>1 FTE</b>	<b>1 FTE</b>

**ADMINISTRATIVE SERVICES****Assistant Village Administrator**

Administrative Services	-	-	-	40%
TID4	-	-	-	1%
TID5	-	-	-	1%
TID6	-	-	-	1%
TID7	-	-	-	2%
TID8	-	-	-	2%
Construction	-	-	-	2%
Sewer Utility	-	-	-	17%
Water Utility	-	-	-	17%
Stormwater Utility	-	-	-	17%
	-	-	-	<b>.75 FTE</b>

**Finance Director**

Administrative Services	47%	50%	41%	48%
Sanitation	3%	2%	2%	2%
FVMPD	0%	0%	0%	2%
TID4	3%	2%	3%	1%
TID5	3%	2%	2%	1%
TID6	3%	3%	3%	1%
TID7	3%	3%	3%	1%
TID8	3%	3%	3%	1%
Construction	5%	5%	6%	4%
Sewer Utility	10%	10%	12%	13%
Water Utility	10%	10%	13%	13%
Stormwater Utility	10%	10%	12%	13%
	<b>1 FTE</b>	<b>1 FTE</b>	<b>1 FTE</b>	<b>1 FTE</b>

## POSITION FUND ALLOCATIONS

	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
<b><u>Human Resources &amp; Administrative Services Manager</u></b>				
Administrative Services	35%	35%	49%	44%
FVMPD	0%	0%	0%	45%
Sewer Utility	18%	18%	17%	4%
Water Utility	17%	17%	17%	2%
Stormwater Utility	30%	30%	17%	5%
	<b>1 FTE</b>	<b>1 FTE</b>	<b>1 FTE</b>	<b>1 FTE</b>
<b><u>Payroll and Benefits Specialist</u></b>				
Administrative Services	48%	48%	48%	42%
FVMPD	0%	0%	0%	45%
Construction	13%	13%	13%	2%
Sewer Utility	13%	13%	13%	4%
Water Utility	13%	13%	13%	2%
Stormwater Utility	13%	13%	13%	5%
	<b>1 FTE</b>	<b>1 FTE</b>	<b>1 FTE</b>	<b>1 FTE</b>
<b><u>Utility Clerk - Special Assessments transitioned to Account Clerk in 2023</u></b>				
Sanitation	20%	20%	22%	21%
Construction Fund	5%	5%	0%	0%
Sewer Utility	25%	25%	26%	26%
Water Utility	25%	25%	26%	26%
Stormwater Utility	25%	25%	26%	26%
	<b>1 FTE</b>	<b>1 FTE</b>	<b>1 FTE</b>	<b>1 FTE</b>
<b><u>Accounts Payable Clerk Specialist</u></b>				
Administrative Services	60%	60%	60%	71%
Sanitation	5%	5%	5%	1%
FVMPD				3%
Construction	5%	5%	5%	1%
Sewer Utility	10%	10%	10%	10%
Water Utility	10%	10%	10%	9%
Stormwater Utility	10%	10%	10%	5%
	<b>.75 FTE</b>	<b>1 FTE</b>	<b>1 FTE</b>	<b>1 FTE</b>
<b><u>Accounting Clerk Specialist</u></b>				
Administrative Services	49%	49%	49%	48%
Sanitation	3%	3%	3%	3%
Construction	9%	9%	9%	10%
Sewer Utility	13%	13%	13%	13%
Water Utility	13%	13%	13%	13%
Stormwater Utility	13%	13%	13%	13%
	<b>1 FTE</b>	<b>1 FTE</b>	<b>1 FTE</b>	<b>1 FTE</b>

POSITION FUND ALLOCATIONS				
	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
<u>Village Clerk</u> Administrative Services	<b>1 FTE</b>	<b>1 FTE</b>	<b>1 FTE</b>	<b>1 FTE</b>
<u>Deputy Village Clerk</u>	<b>1 FTE</b>	<b>1 FTE</b>	<b>1 FTE</b>	<b>N/A</b>
<b>COMMUNITY DEVELOPMENT</b>				
<u>Inspector</u>				
Inspections	93%	93%	93%	93%
Sewer	7%	7%	7%	7%
	<b>1 FTE</b>	<b>1 FTE</b>	<b>1 FTE</b>	<b>1 FTE</b>
<u>Community Development Director</u>				
Assessing	35%	35%	25%	25%
Inspections	5%	5%	10%	10%
Economic Dev	30%	30%	35%	30%
TID4	1%	0%	0%	0%
TID5	4%	2%	2%	3%
TID6	10%	8%	5%	5%
TID7	10%	15%	15%	15%
TID8	5%	5%	8%	12%
	<b>1 FTE</b>	<b>1 FTE</b>	<b>1 FTE</b>	<b>1 FTE</b>
<b>MUNICIPAL COURT</b>				
Court Clerk	100%	100%	100%	100%
	<b>.75 FTE</b>	<b>.75 FTE</b>	<b>.5 FTE</b>	<b>.5 FTE</b>
<u>FIRE</u>				
Fire Inspector	100%	100%	100%	100%
	<b>.5 FTE</b>	<b>.5 FTE</b>	<b>.5 FTE</b>	<b>.5 FTE</b>
<b>DEPARTMENT OF PUBLIC WORKS</b>				
<u>Public Works Director</u>				
DPW Admin	10%	10%	10%	10%
Street Repair and Maintenance	27%	27%	26%	26%
Construction Projects	10%	10%	10%	10%
TID4	1%	1%	0%	0%
TID5	4%	4%	4%	4%
TID6	4%	4%	4%	4%
TID7	4%	4%	4%	4%
TID8	2%	2%	4%	4%
Storm Admin	20%	20%	20%	20%
Sewer Admin	15%	15%	15%	15%
Water Distribution	3%	3%	3%	3%
	<b>1 FTE</b>	<b>1 FTE</b>	<b>1 FTE</b>	<b>1 FTE</b>

## POSITION FUND ALLOCATIONS

	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
<b><u>Assistant Director Public Works (Village Engineer)</u></b>				
Admin	0%	0%	5%	15%
GIS	2%	5%	5%	5%
Street Repair	0%	0%	0%	10%
TID4	2%	0%	0%	0%
TID5	4%	3%	2%	1%
TID6	3%	4%	2%	1%
TID7	4%	10%	8%	7%
TID8	2%	2%	2%	2%
Construction Projects	37%	31%	21%	21%
Sewer Collection	15%	15%	17%	9%
Pumping Water Utility	5%	5%	4%	2%
Water Treatment	5%	5%	4%	2%
Water Distribution	6%	5%	5%	3%
Storm Pond Maintenance	5%	5%	2%	3%
Storm Collection	10%	5%	8%	7%
Park Improvement	0%	5%	5%	7%
Fire Station	0%	0%	10%	5%
	<b>1 FTE</b>	<b>1 FTE</b>	<b>1 FTE</b>	<b>1 FTE</b>
<b><u>DPW Operations Manager</u></b>				
Parks	5%	5%	5%	5%
Forestry	5%	5%	5%	5%
Street Repair	30%	30%	30%	30%
Snow and Ice	10%	10%	10%	10%
Sanitation	10%	10%	10%	10%
Storm Collection	15%	15%	15%	15%
Sewer Collection	25%	25%	25%	25%
	<b>1 FTE</b>	<b>1 FTE</b>	<b>1 FTE</b>	<b>1 FTE</b>
<b><u>Account Clerk Specialist</u></b>				
Vehicle Maintenance	45%	45%	45%	40%
Parks	0%	0%	0%	2%
Forestry	0%	0%	0%	2%
Construction Projects	15%	15%	15%	15%
Sanitation	7%	7%	7%	8%
Storm Admin	11%	11%	11%	11%
Sewer Admin	11%	11%	11%	11%
Water Admin	11%	11%	11%	11%
	<b>1 FTE</b>	<b>1 FTE</b>	<b>1 FTE</b>	<b>1 FTE</b>

		POSITION FUND ALLOCATIONS			
		<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
<b><u>DEPARTMENT OF PARKS RECREATION AND FORESTRY</u></b>					
<b><u>Director of Parks Recreation and Forestry</u></b>					
Recreation		21%	21%	21%	22%
Parks		45%	45%	45%	50%
Forestry		20%	20%	20%	17%
Aquatics		10%	10%	10%	8%
Youth Football		2%	2%	2%	2%
Community Band		2%	2%	2%	1%
		<b>1 FTE</b>	<b>1 FTE</b>	<b>1 FTE</b>	<b>1 FTE</b>
<b><u>Program Supervisor</u></b>					
Recreation		78%	78%	78%	77%
Parks		10%	10%	10%	8%
Forestry		5%	5%	5%	5%
Youth Football		5%	5%	5%	8%
Community Band		2%	2%	2%	2%
		<b>1 FTE</b>	<b>1 FTE</b>	<b>1 FTE</b>	<b>1 FTE</b>
<b><u>Facilities Manager - Note this position will start recording daily time by activity in 2025</u></b>					
Village Hall		35%	35%	35%	30%
Village Promotion and Goodwill		0%	0%	0%	3%
Fire		10%	10%	10%	11%
DPW Support Service		5%	5%	5%	2%
Snow and Ice		0%	0%	0%	2%
Library/Civic		30%	25%	25%	30%
FVMPD		20%	25%	25%	15%
Van Lieshout		0%	0%	0%	3%
Fire Station		0%	0%	0%	4%
		<b>1 FTE</b>	<b>1 FTE</b>	<b>1 FTE</b>	<b>1 FTE</b>
<b><u>LIBRARY</u></b>					
Library Director		<b>1 FTE</b>	<b>1 FTE</b>	<b>1 FTE</b>	<b>1 FTE</b>
Librarian		<b>1 FTE</b>	<b>1 FTE</b>	<b>1 FTE</b>	<b>1 FTE</b>
Library Technician		<b>.75 FTE</b>	<b>1.3 FTE</b>	<b>1.7 FTE</b>	<b>1.7 FTE</b>
Library Assistant		<b>3.02 FTE</b>	<b>2.58 FTE</b>	<b>2.54 FTE</b>	<b>2.54 FTE</b>
Student Assistant		<b>1.35 FTE</b>	<b>1.35 FTE</b>	<b>.5 FTE</b>	<b>.5 FTE</b>
<b><u>FOX VALLEY METRO POLICE</u></b>					
Police Chief		<b>1 FTE</b>	<b>1 FTE</b>	<b>1 FTE</b>	<b>1 FTE</b>
Police Captain		<b>1 FTE</b>	<b>1 FTE</b>	<b>1 FTE</b>	<b>0 FTE</b>
Lieutenant		<b>3 FTE</b>	<b>3 FTE</b>	<b>3 FTE</b>	<b>3 FTE</b>
Police Administrative Manager		<b>1 FTE</b>	<b>1 FTE</b>	<b>1 FTE</b>	<b>1 FTE</b>
Police Clerk		<b>1.5 FTE</b>	<b>2 FTE</b>	<b>2 FTE</b>	<b>2 FTE</b>
Police Officers		<b>22 FTE</b>	<b>22 FTE</b>	<b>23 FTE</b>	<b>19 FTE</b>

## POSITION FUND ALLOCATIONS

	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
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## POSITIONS THAT RECORD THEIR TIME DAILY IN 15 MINUTE INCREMENTS

	ACTUAL		BUDGET
<b>MSB Laborers and Foreman-Joint DPW and DPRF</b>			
Village Hall	0.04%	0.04%	0.19%
Village Promotion and Goodwill	1.91%	1.92%	1.92%
Street Repair and Maint	21.11%	22.06%	20.83%
PW Support Services	0.98%	1.17%	1.04%
Vehicle Maintenance	6.73%	5.69%	6.67%
Snow and Ice	10.50%	8.22%	9.62%
Weed Control	0.30%	0.36%	0.32%
Recycling	3.38%	3.69%	3.48%
Park	16.48%	18.59%	16.83%
Forestry	7.10%	9.63%	6.73%
Sanitation	11.62%	11.12%	13.14%
Sewer Collection	8.13%	4.55%	7.37%
Water Distribution	0.80%	0.91%	0.96%
Storm Pond Maint	1.81%	2.84%	3.21%
Storm Collection	9.11%	9.21%	7.69%
	<b>15 FTE</b>	<b>15 FTE</b>	<b>15 FTE</b>
<b>Engineering Technicians - Note several accounts under each of these categories based on capital projects</b>			
General Fund	8.40%	23.03%	18.31%
Heesakker Park Special Revenue	0.00%	0.00%	0.72%
Fire Station	0.00%	0.00%	1.74%
TID4	0.71%	0.00%	0.00%
TID5	0.71%	0.00%	0.00%
TID6	0.20%	0.00%	0.24%
TID7	19.66%	2.30%	18.56%
TID8	8.94%	26.86%	10.82%
Park Improvement	1.90%	2.42%	4.72%
Construction Fund	33.67%	20.70%	13.93%
Sewer Utility	9.04%	6.09%	11.85%
Water Utility	7.09%	5.69%	6.20%
Stormwater Utility	9.68%	12.91%	12.91%
	<b>4 FTE</b>	<b>4 FTE</b>	<b>4 FTE</b>
<b>Total FTE</b>	<b>74.62</b>	<b>75.48</b>	<b>75.74</b>
			<b>70.49</b>



## Item For Consideration

**For Board Review On:** November 5, 2025  
**Agenda Item Topic:** FVMPD Budget Adjustment

**Prepared On:** October 28, 2025  
**Prepared By:** Finance Department

**Report:** Subsequent to the release of the 2026 Proposed Budget, we received notification of termination of employment from a police officer. The adjustment will reduce the FVMPD Joint Business Unit and allocate the funds to the Supplemental Service Business Unit that will be used for contracted service during demerger process. The Joint FVMPD Budget Adoption meeting approved the joint portion of the budget adjustment for both communities on October 20, 2025.

**Fiscal Impact:** The following 2026 Budget Adjustment will be needed to finalize the 2026 Village of Little Chute Budget for adoption:

**FVMPD Special Revenue Fund**

***Consolidated Police Services***

General Property Taxes (Revenue)	- \$ 65,304
Police Services Kimberly (Revenue)	- \$ 40,076
Full-Time Wages and Benefit (Expense)	- \$ 104,770
Clothing Allowance (Expense)	- \$ 610

***Village of Little Chute Supplemental Service***

Property Tax VLC Police (Revenue)	+ \$ 65,304
Contractual Services (Expense)	+ \$ 65,304

**Recommendation/Board Action:** The Finance Department requests approval of the 2026 Budget Adjustment as presented to reallocate Village of Little Chute tax revenue from Consolidated Police Services to Village of Little Chute Supplemental Services while correspondingly reducing joint salaries and benefits and increasing Village of Little Chute contractual services.

**Respectfully Submitted,**

Lisa Remiker-DeWall, CPA CPFO

**VILLAGE OF LITTLE CHUTE**  
**RESOLUTION NO. 18, SERIES OF 2025**  
**A RESOLUTION ADOPTING THE 2026 BUDGET AND**  
**ESTABLISHING THE TAX LEVY.**

**WHEREAS**, Chapter 16 Article II, Section 16-31 of the Village of Little Chute requires an annual budget appropriating monies to finance activities of the Village for the ensuing fiscal year; and

**WHEREAS**, the Village Board of Trustees has duly considered and discussed a Budget for 2026 as recommended by the Village Administrator; and

**WHEREAS**, the Village Board of Trustees held a public hearing on the 2026 Budget on November 5, 2026, as required; and

**WHEREAS**, the 2026 Budget requires a tax levy to partially finance the appropriations;

**NOW, THEREFORE, BE IT RESOLVED** by the Village Board of Trustees, Village of Little Chute, Wisconsin, that:

Budgeted revenue estimates and expenditure appropriations for the year 2026 for the Village's General Fund, Special Revenue Funds, Debt Service Funds, and Capital Project Funds be, and are hereby adopted as set forth below in summary and established by department or cost center in the budget document:

**BE IT FURTHER RESOLVED**, that the property tax levy required to finance the 2026 Budget be certified as follows:

<b>Fund Name</b>	<b>Tax Levy</b>
General Fund	\$ 1,101,420
Fire Equipment	100,000
Aquatics	138,858
Library/Civic Center	585,246
Fox Valley Metro Police	2,642,538
Nelson Crossing Maintenance	3,482
Debt Service	1,396,195
Fleet	35,000
Facilities & Technology	138,000
<hr/>	
Total	\$ 6,140,739

Introduced, approved, and adopted: November 5, 2025

**VILLAGE OF LITTLE CHUTE**

By: \_\_\_\_\_  
Michael Vanden Berg, Village President

Attest: \_\_\_\_\_  
Beau Bernhoft, Interim Village Clerk



## Item For Consideration

**For Village Board Review On:** 11/5/2025  
**Agenda Item Topic:** CTH 00 & Taylor Street  
Pedestrian Crossing Update

**Prepared On:** 10/27/2025  
**Prepared by:** FMPD, DPW, Admin.

**Report:** Following the previous Board discussion in September, staff have reviewed the crossings at 00 & Taylor Street, 00 & Freedom Road and 00 & Buchanan Street. Our departments have assessed the crossings and made improvements to the pedestrian crossing on areas that were reviewed but looking for Board direction on the 00 & Taylor crossing, specifically.

The Little Chute Area School District (LCASD) has been brought in for review as well as Outagamie County Highway Department (OCHD). LCASD has been supportive of removing the crossing on Taylor Street and 00 and has been communicating with the known users of that existing crosswalk to educate them on safer crossings. OCHD understands the need to address that crossing and recognizes the challenges of any improvements to that crossing due to its size and use. As this is a heavy route for semi-truck traffic, the improvements are limited and would come at considerable costs.

Based on the discussions with partnering entities, staff is recommending to the Board that we eliminate the crossing on 00 & Taylor Street by curbing off the crossing, removing the paint on the street and installing temporary signage to educate pedestrians on safer crossings in either direction.



## Item For Consideration



**Fiscal Impact:** Expenses for concrete work on the curb, removal of the paint and signage would be covered by operating budget.

**Recommendation/Board Action:** Village Board Discussion

Respectfully Submitted,

Jeremy Slotke  
Interim Police Chief-Fox Valley Metro Police

Matthew Woicek, PE  
Assistant Director of Public Works

Beau Bernhoft  
Village Administrator

Bob Givens, PE  
Director of Public Works



## Item For Consideration

Village Board Meeting Date: 11/5/25

Prepared On: 10/27/25

Agenda Item Topic: **Budget Adjustment – Depot Street Demolition**

Prepared By: Jessica Titel, Community Development Department

**Background:** The project includes the demolition of two single-family homes and one mixed-use building (commercial on first floor and residential on second floor), located at 715, 719 and 723 Depot Street, which are owned by the Village in TID 8 (downtown redevelopment district). The ability to actively market this property for medium to high density housing is critical to add property value and be a catalyst for future investment improving cash flow in this district.

The project was recently bid, and costs came in higher than the available budget. When initial estimates were included in the budget several years ago, the project scope was smaller. The current scope includes tree removal, complete foundation removal and compacted backfill to provide a “development ready” site. The cost of construction has risen significantly since original estimates were obtained. There will also be an estimated cost of \$2,000 from WE Energies to remove gas meters and deactivate the lines separate from the demolition bids.

We received three qualified bids for the demolition project, with the low bid from BEST Enterprise, LLC, at \$99,899. It appears that BEST Enterprise, LLC, is a qualified and capable bidder to complete the project. The bid tabulation is attached for your reference.

**Fiscal Impact:** The following budget adjustment is necessary to fund the demolition, contingency and utility relocation costs:

### **TID 8 Capital Projects Fund**

Contractual Services	+108,773 (Expense)
Fund Balance	- 108,773 (Capital)

**Recommendation/Board Action:** Staff is recommending the Village Board accept the bid from BEST Enterprise, LLC, in the amount of \$99,899 and approve the budget adjustment to fund all necessary costs to prepare the Depot Street properties for redevelopment.

Respectfully Submitted,  
Jessica Titel, Community Development Director



## Item For Consideration

**For Board Review On:** 11/5/2025

**Prepared On:** 10/27/2025

**Agenda Item Topic:** Preliminary Assessment Resolution  
Miami Circle & Arthur Street

**Prepared By:** Matthew Woicek, P.E.  
ADPW

**Report:** The attached Preliminary Assessment Resolution declares The Village of Little Chute's intention to exercise its police powers under Chapter(s) 61.36, and as applicable 66.0701, 66.0703 and 66.0907 of the Wisconsin Statutes to levy special assessments. The following-described improvements are as follows:

- a) **DESCRIPTION OF SPECIAL ASSESSMENTS FOR 2026 PROJECTS:**  
Concrete Streets, New Storm Sewer, Private Storm Sewer Laterals, Private Sanitary Sewer Laterals
- b) **AREA OF SPECIAL ASSESSMENT/HOOKUP FEE IMPROVEMENTS:**  
*Miami Circle* – From W. Florida Avenue to Vandenbroek Road  
*Arthur Street* – From W. McKinley Avenue to south Termini

**Fiscal Impact:** Cost of improvements per property owner shall be determined as part of the Preliminary/Final Engineer's Report for the above referenced projects.

**Recommendation/Board Action:** The Assistant Director of Public Works recommends approval of Resolution Number 20, Series 2025 by the Village Board declaring the Village of Little Chute's intent to exercise special assessment powers.

Respectfully Submitted,

Matthew Woicek, P.E.  
Assistant Director of Public Works

**VILLAGE OF LITTLE CHUTE**  
(Outagamie County, State of Wisconsin)

**RESOLUTION NO. 19, SERIES OF 2025**

A PRELIMINARY ASSESSMENT/HOOKUP FEE RESOLUTION DECLARING INTENT TO EXERCISE SPECIAL ASSESSMENT POWERS UNDER CHAPTER(S) 61.36 AND AS APPLICABLE 66.0701, 66.0703 AND 66.0907, OF THE WISCONSIN STATUTES, AS AMENDED FROM TIME TO TIME (AND AS AMENDED OR MODIFIED BY VILLAGE ORDINANCE).

BE IT RESOLVED by the Village Board of Trustees, Village of Little Chute, as located in Outagamie County, State of Wisconsin, as follows:

1. That the Village Board of Trustees, Village of Little Chute, hereby declares its intention to exercise its police powers under Chapter(s) 61.36, and as applicable 66.0701, 66.0703 and 66.0907 of the Wisconsin Statutes as amended from time to time (and as amended or modified by Village Ordinance) to levy special assessments/hookup fees upon property within the following-described area for improvements upon said property:

a) **DESCRIPTION OF SPECIAL ASSESSMENT/HOOKUP FEE PROJECT:**

Concrete Paving, New Storm Sewer, Private Storm Sewer Laterals, and Private Sanitary Sewer Laterals

b) **AREA OF SPECIAL ASSESSMENT/HOOKUP FEE IMPROVEMENTS:**

Miami Circle – From W. Florida Avenue to Vandenbroek Road

Arthur Street – From W. McKinley Avenue to south Termini

The special assessments/hookup fees as may be hereinafter determined shall be levied upon all real estate fronting roadways within the above-described area; or individual properties within an area thereby benefited.

2. Said improvements shall include the required cost of construction and installation, including total construction costs, engineering fees, attorneys' fees, and publication expenses, and Village administrative costs and fees.

3. The Village Board hereby determines that all such municipal improvements shall be made under Chapter(s) 61.36, and as applicable 66.0701, 66.0703 and 66.0907 of the Wisconsin Statutes, as amended from time to time (and as amended or modified by Village Ordinance) and that the amount assessed against each abutting parcel is based upon a reasonable basis, being total construction and material costs, including engineering fees, attorneys' fees, publication expenses, Village administrative fees and costs, and other appropriate special assessment proceeding costs. The Village Board of Trustees further determines that all said improvements benefit the property described in Paragraph 1 above.

4. The assessments/hookup fees against abutting property owners (or property owners within the area of special assessment) may be paid in cash or in the number of installments to be determined at the Public Hearing on the proposed assessments and according to the Final Resolution of the Village Board of Trustees of the Village of Little Chute as may be hereinafter adopted.

5. The Village Engineers and/or Village Director of Public Works are directed to prepare an Engineer's Report and/or Director of Public Work's Report consisting of:

- a. Preliminary or final plans and specifications for said improvements.
- b. An estimate of the entire, final, total cost of the proposed construction and installation, including costs of construction, materials, engineering fees, attorneys fees, publication expenses, Village administrative fees and costs, and other appropriate costs of special assessment proceedings.
- c. A schedule of proposed assessments/hookup fees against abutting property prepared under the terms and conditions of Chapter 66.0703 of the Wisconsin Statutes as amended from time to time.
- d. The Engineer's Report and/or Director of Public Work's Report shall state that all such assessments/hookup fees are based upon a reasonable basis, being total construction and material costs, and additional direct or indirect costs as specified above, and that all said special assessments benefit the property(s) being assessed.

Upon completing said Engineer's Report/Village Director of Public Work's Report, the Village Engineer or Village Director of Public Works is directed to file a copy of the same in the office of the Village Clerk for public inspection.

Upon receiving the Engineer's Report/Village Director of Public Work's Report, the Village Clerk is directed to prepare and publish a Class One Notice of a Public Hearing on said Report and upon the Preliminary Special Assessment/Hookup Fees Resolution, as specified in Chapter 66.0703 (7)(a), of the Wisconsin Statutes, as amended from time to time, which Notice of Public Hearing shall state the place and time at which the Report may be inspected and the place and time at which all persons interested, or their agents or attorneys, may appear before the Village Board of Trustees for the Village of Little Chute and be heard concerning the matters contained in said Special Assessment/Hookup Fees Preliminary Resolution and the Village's Engineer's Report or Village Director of Public Work's Report, which shall be a Public Hearing thereon. A copy of the Notice of Public Hearing, together with a scale map (if available) showing the general boundary areas of the proposed assessment district/area, shall be mailed at least ten (10) days before the hearing date to all interested persons whose post office addresses are known. The Public Hearing shall commence not less than ten (10) days nor more than forty (40) days after publication. **The Public Hearing shall be held in the Village Board Room of the Little Chute Village Hall, 108 W. Main Street, Little Chute, Wisconsin 54140, Outagamie County, State of Wisconsin, at 6:15 p.m. on December 3, 2025.**

Date approved and adopted: November 5, 2025

#### **VILLAGE OF LITTLE CHUTE**

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By: Michael Vanden Berg, Village President

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Attest: Beau Bernhoft, Village Administrator



## Item For Consideration

**For Board Review On:** November 5<sup>th</sup>, 2025

**Prepared On:** October 28<sup>th</sup>, 2025

**Agenda Item Topic:** Employee Engagement Goals Discussion **Prepared By:** Administration

**Report:** The Employee Engagement Committee has met several times since the completion of the Employee Engagement Survey. This committee is comprised of three Public Works, two FVMPD, one Finance, one DPRF, one Library, Human Resources and Administration team members. These team members have been tasked with representing their department in meaningful discussions, focused on internal process improvements to directly address feedback from the survey.

Throughout the discussions, we have listened to department needs, individual needs within the organization and long-term strategies that directly tackle communication, transparency and morale issues. This committee's discussion created short-term and long-term goals which we will discuss this evening and provided a recommendation for the Board to consider.

Below are the short-term goals we recommend tackling in 2025:

Re-institute regular all hands meeting

LCPD decision

Dress for your day policy

Holiday Party / Extra Day Off

Establish a FUN committee

Below are potential long-term priorities identified by the committee:

Purchase necessary PPE. Chains, ladders, fall protection, etc.

Review VLC retirement package. Health insurance, HSA, sick leave payout to investment, etc.

Lunch/Break policy review



## Item For Consideration

This is certainly not an all-encompassing list of topics that need to be addressed. Human Resources Manager Mack has compiled a list based on the survey and engagement discussions with a total of 55 goals/objectives. Our team is confident that this Engagement Committee will focus on prioritizing objectives and communicating updates across our organization.

As for short-term goals:

- Our team recognized the importance of consistent All-Hands meetings. This is meant to bring everyone together, listen, learn and train as a group. The Committee has agreed to institute a meeting in November/December and task Departments by updating the organization on what's going on in their departments, what the focus is and what future goals look like. Each Department will have an allotted time to discuss projects, policies, practices, etc.
- The LCPD decision is FVMPD focused but certainly has an impact on the entire organization. Our Board and Administration have committed to prioritizing this research and addressing the department with consistent updates.
- The "Dress for your day" policy request is more of a Village Hall focus. This is consistent with neighboring communities and would be part of an employee handbook update. The dress code would be updated to allow for a more business casual dress code when employees are not scheduled for important interactions, professional representation of the organization, etc. Rather, the employees could wear jeans on days that are quieter than others. A policy amendment would be needed, and further research will be completed.
- The "Holiday party/extr day off" topic was group driven understanding that the last few internal holiday parties haven't quite hit the morale mark for everyone in our organization. The Engagement Committee wants the Board to recognize that this year has been extremely busy across the organization. Departments are taking on more challenges with limited resources. We're discussing options for either a party or a gift of time off that will show employees appreciation for their hard work.
- Similar to the holiday party discussion, the Engagement Committee would like to establish a Fun Committee. This internal group would encourage employee participation and boost morale in small creative ways.



## Item For Consideration

**Recommendation/Board Action:** The Employee Engagement Committee is seeking support from the Board to proceed with the target goals and objectives. Following this discussion, staff will prepare future items for consideration to address policies, establish internal meetings and continue making progress on the overall goals outlined in the engagement process. By supporting the Committee, you recognize that future decision making on specific policy updates, budget requests and other impacts will occur.

Respectfully Submitted,  
Beau Bernhoft, Village Administrator

**VILLAGE OF LITTLE CHUTE**

**RESOLUTION NO. 20, SERIES OF 2025**

**A RESOLUTION AUTHORIZING THE SALE OF REAL ESTATE TO THE WISCONSIN DEPARTMENT OF TRANSPORTATION**

**BE IT RESOLVED**, by the Village Board of Trustees, Village of Little Chute, as follows:

1. That the Village Clerk, and/or Village Administrator, and/or Village President are hereby authorized to:

Execute deeds on behalf of the Village of Little Chute, deeding and selling approximately 9,040 square feet of a Village of Little Chute owned real estate tax parcel 260429502 and 3,375 square feet of a Village of Little Chute owned real estate tax parcel 260400504 more specifically described as:

Parcel 234 of Transportation Project Plat 1130-63-21-4.24, recorded as Document 2293699, at the Register of Deeds office in Outagamie County, Wisconsin, and

Parcel 251 of Transportation Project Plat 1130-63-21-4.25, recorded as Document 2293700, at the Register of Deeds office in Outagamie County, Wisconsin.

2. Sales of land are in the amounts of \$6,400 for Parcel 234 and \$2,600 for Parcel 251.
3. A deed and other necessary documents will be signed and issued for recording upon payment at closing

Date included, approved and adopted: November 5<sup>th</sup>, 2025

**VILLAGE OF LITTLE CHUTE:**

By: \_\_\_\_\_

Michael R. Vanden Berg, Village President

By: \_\_\_\_\_

Beau Bernhoft, Village Clerk/Administrator



## Item For Consideration

**Village Board Meeting Date:** 11/5/25

**Prepared On:** 10/28/25

**Agenda Item Topic:** Arts/Duquaine Development Annexation

**Prepared By:** Jessica Titel, Community Development

**Owners:** James Arts – Land of the Fine Arts, LLC

**Applicants:** James Arts & Matthew Musbach – Duquaine Development Company

**Address/Parcel #:** Holland Road – North of Evergreen Drive (Town of Vandenbroek) / Parcel #s: 200016200 and part of 200016400

**Request:** Annexation of the subject property into the Village of Little Chute.

**Background:** The subject property to be annexed is 30.09 acres in size and is currently being used for agricultural purposes. No structures exist on the property. The applicant is requesting annexation for a potential multi-family development. Water, sanitary and storm mains are available and located in Holland Road to serve future development. The annexation petition and supporting documentation were submitted to WI Department of Administration for review on September 26, 2025. The WI Department of Administration has reviewed the petition and has recommended in favor of the annexation.

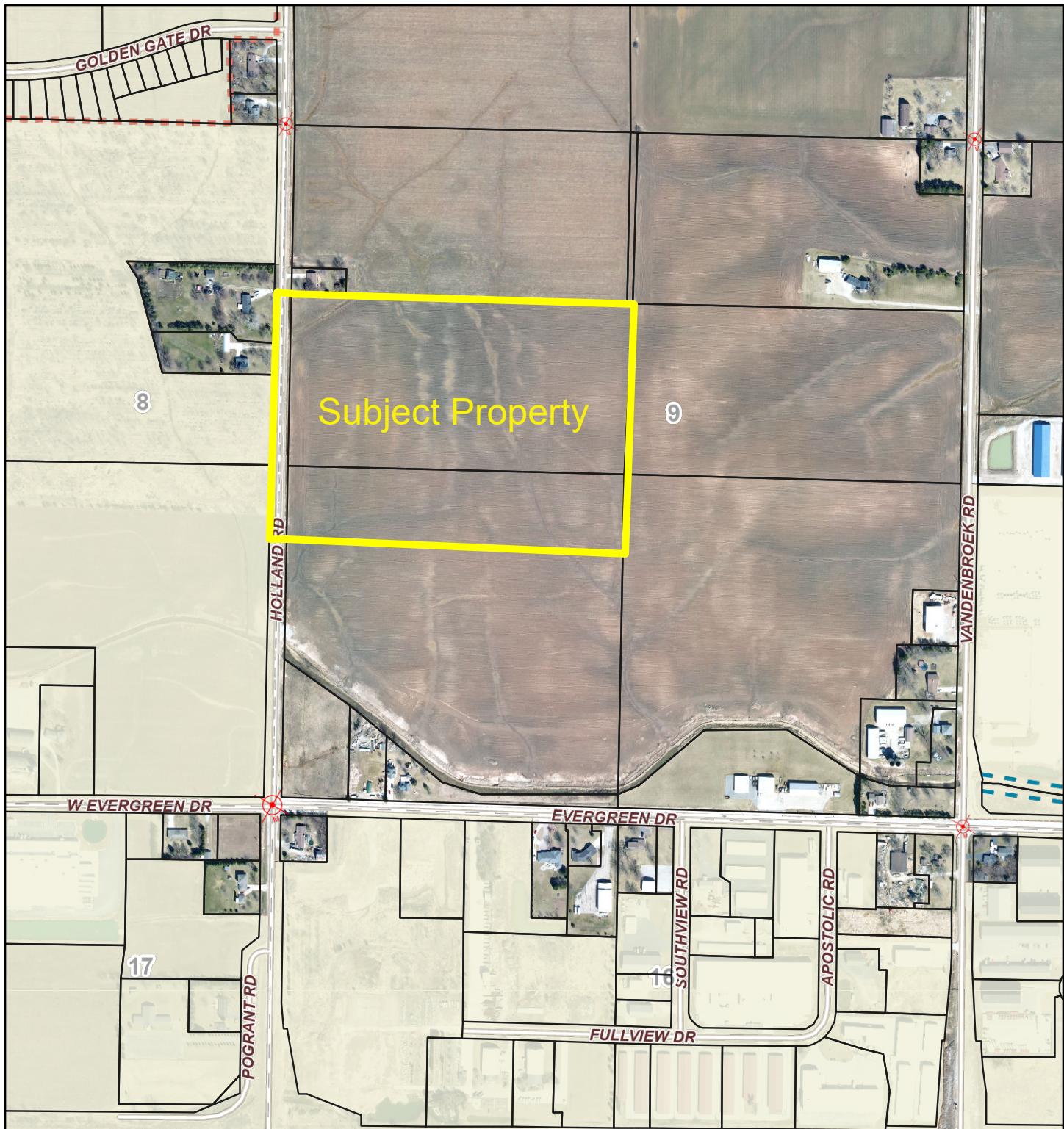
**Proposed Zoning:** RM Multi-Family Residential District. Section 44-43(b) states that annexations shall be placed in the RC, conventional single-family district, unless the annexation ordinance places the land in another district. The RM district supports the proposed use of the property after annexation.

**Recommendation/Board Action:** Staff is recommending adoption of the annexation ordinance.

Respectfully Submitted,

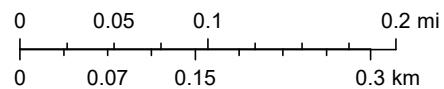
Jessica Titel, Community Development Director

# Vicinity Map - Arts/Duquaine Development Annexation



10/9/2025, 9:16:37 AM

1:9,028



- Tax Parcel Information
- PLSS Sections
- Monuments
- Center of Section
- Quarter Corner
- \* Section Corner
- Display Parcel Lines
- Meander Line
- Plat Boundary Lines
- Plat Boundary
- Streets  
LOCAL
- Highway Labels
- Municipality  
Town  
Village



TONY EVERSON  
GOVERNOR  
KATHY BLUMENFELD  
SECRETARY  
**Municipal Boundary Review**  
PO Box 1645, Madison WI 53701  
Voice (608) 264-6102 Fax (608) 264-6104  
Email: [wimunicipalboundaryreview@wi.gov](mailto:wimunicipalboundaryreview@wi.gov)  
Web: <http://doa.wi.gov/municipalboundaryreview>

October 16, 2025

PETITION FILE NO. 14805

LAURIE DECKER, CLERK  
VILLAGE OF LITTLE CHUTE  
108 W MAIN ST  
LITTLE CHUTE, WI 54140-1750

CORY SWEDBERG, CLERK  
TOWN OF VANDENBROEK  
W2030 COUNTY ROAD JJ  
KAUKAUNA, WI 54130-9419

Subject: LAND OF THE FINE ARTS LLC ANNEXATION

The proposed annexation submitted to our office on September 26, 2025, has been reviewed and found to be in the public interest. In determining whether an annexation is in the public interest, s. 66.0217 (6), Wis. Stats. requires the Department to examine "[t]he shape of the proposed annexation and the homogeneity of the territory with the annexing village or city...." so as, to ensure the resulting boundaries are rational and compact. The statute also requires the Department to consider whether the annexing city or village can provide needed municipal services to the territory. The subject petition is for territory that is reasonably shaped and contiguous to the Village of Little Chute, which is able to provide needed municipal services.

The Department reminds clerks of annexing municipalities of the requirements of s. 66.0217 (9)(a), Wis. Stats., which states:

"The clerk of a city or village which has annexed shall file immediately with the secretary of administration a certified copy of the ordinance, certificate and plat, and shall send one copy to each company that provides any utility service in the area that is annexed. The clerk shall record the ordinance with the register of deeds and file a signed copy of the ordinance with the clerk of any affected school district..."

State and federal aids based on population and equalized value may be significantly affected through failure to file with the Department of Administration. Please file a copy of your annexing ordinance, including a statement certifying the population of the annexed territory. **Please include your MBR number 14805 with your ordinance.** Ordinance filing checklist available at <http://mds.wi.gov/>, click on "Help on How to Submit Municipal Records". Email scanned copy of required materials (color scan maps with color) to [mds@wi.gov](mailto:mds@wi.gov) or mail to: Wisconsin Department of Administration, Municipal Boundary Review, PO Box 1645, Madison WI 53701-1645.

The petition file is available for viewing at: <http://mds.wi.gov/View/Petition?ID=2879>

Please call me at (608) 264-6102, should you have any questions concerning this annexation review.

Sincerely,

A handwritten signature in black ink, appearing to read "Erich Schmidtke".

Erich Schmidtke, Municipal Boundary Review

cc: petitioner

## VILLAGE OF LITTLE CHUTE

### ORDINANCE NO. 9, SERIES OF 2025

#### ARTS ANNEXATION ORDINANCE

AN ANNEXATION ORDINANCE ADOPTED BY THE VILLAGE BOARD OF TRUSTEES OF THE VILLAGE OF LITTLE CHUTE BY UNANIMOUS APPROVAL PURSUANT TO SECTION 66.0217 (2) OF THE WISCONSIN STATUTES, ANNEXING TERRITORY FROM THE TOWN OF VANDENBROEK WHERE NO ELECTORS RESIDE IN THE TERRITORY.

**WHEREAS**, a Petition for Direct Annexation (Outagamie County) has been presented to the Village of Little Chute under statutory authority 66.0217(2), Wisconsin Statutes as amended; and,

**WHEREAS**, the petition was signed by all owners of the property within the proposed area for annexation; and,

**WHEREAS**, said Petition for Annexation contains a legal description of the territory proposed to be annexed sufficiently accurate to determine its location, designates the area to be annexed to the Village of Little Chute and designates the area as being proposed to be detached from the Town of Vandenbroek as located in Outagamie County; and,

**WHEREAS**, the Village of Little Chute Plan Commission has reviewed and recommended in favor of the proposed annexation; and,

**WHEREAS**, the Village of Little Chute Board of Trustees has determined that the proposed annexation is in the best interests of the Village of Little Chute and the owners of real estate in the proposed annexation area; and,

**WHEREAS**, the Wisconsin Department of Administration has reviewed annexation petition #14805 and,

**WHEREAS**, the Village Board has reviewed advice received from the Wisconsin Department of Administration; and,

**WHEREAS**, an Annexation Ordinance of the proposed territory by the Village of Little Chute requires a two-thirds vote of the governing body (Board of Trustees) of the Village of Little Chute;

**NOW THEREFORE BE IT ORDAINED** by the Village Board of Trustees of the Village of Little Chute as located in Outagamie County, State of Wisconsin as follows:

1. That the real estate described as: Part of the Northeast 1/4 of the Southwest 1/4 and part of the Northwest 1/4 of the Southwest 1/4 and part of the Southwest 1/4 of the Southwest 1/4 of Section 9, T21N-R18E, Town of VandenBroek, Outagamie County, Wisconsin, described as follows:

Commencing at the Southwest corner of Section 9, T21N-R18E; thence N01°02'23"E, 959.32 feet along the West line of the Southwest 1/4 of said section to the point of beginning; thence continuing N01°02'23"E, 987.81 feet along said line; thence S88°43'41"E, 1338.12 feet along the North line of the South half of the Northwest 1/4 of the Southwest 1/4 of said section and the North line of Document #2266418, Outagamie County Records; thence S02°45'17"W, 651.82 feet along said document; thence S00°56'34"W, 338.77 feet along the East line of the Southwest 1/4 of the Southwest 1/4 of said section; thence N88°37'00"W, 1319.20 feet to the point of beginning.

Parcel includes the adjacent one-half Holland Road right-of-way and contains 1,310,670 square

feet/ 30.09 acres, more or less.

2. The territory is annexed to the Village for zoning purposes as follows: RM Multi-Family District,
3. The territory is annexed to the Village for voting purposes is designated to new WARD 13,
4. A scale map of the area, showing the boundaries of annexation territory and its relationship to the boundaries of the Village of Little Chute, is hereby adopted by reference.
5. The current population of the territory being annexed is zero (0) persons, determined in accordance with the definition under Section 66.0217(5), Wisconsin Statutes.
6. This Annexation Ordinance shall be effective upon its enactment by a two-thirds vote of the Village Board of Trustees of the Village of Little Chute.
7. The Village Clerk of the Village of Little Chute shall file with the Wisconsin Secretary of Administration a certified copy of this Annexation Ordinance and with each company providing utility services in the area annexed. One original copy of this Annexation Ordinance shall be provided to the Outagamie County Register of Deeds for recording/filing purposes, and one certified copy shall be filed with the Clerk of each affected school district and township.
8. The Parcel numbers are: All of Parcel #200016200 & Part of #200016400.
9. The Finance Director of the Village shall pay to the Town Clerk the amount of \$57.06 which represents total reimbursement of town portion of the property tax of the area annexed over a five year period based upon the 2024 levy.

Date introduced, approved and adopted: November 5, 2025

## **VILLAGE OF LITTLE CHUTE**

By: \_\_\_\_\_  
Michael Vanden Berg, Village President

Attest: \_\_\_\_\_  
Beau Bernhoft, Interim Village Clerk

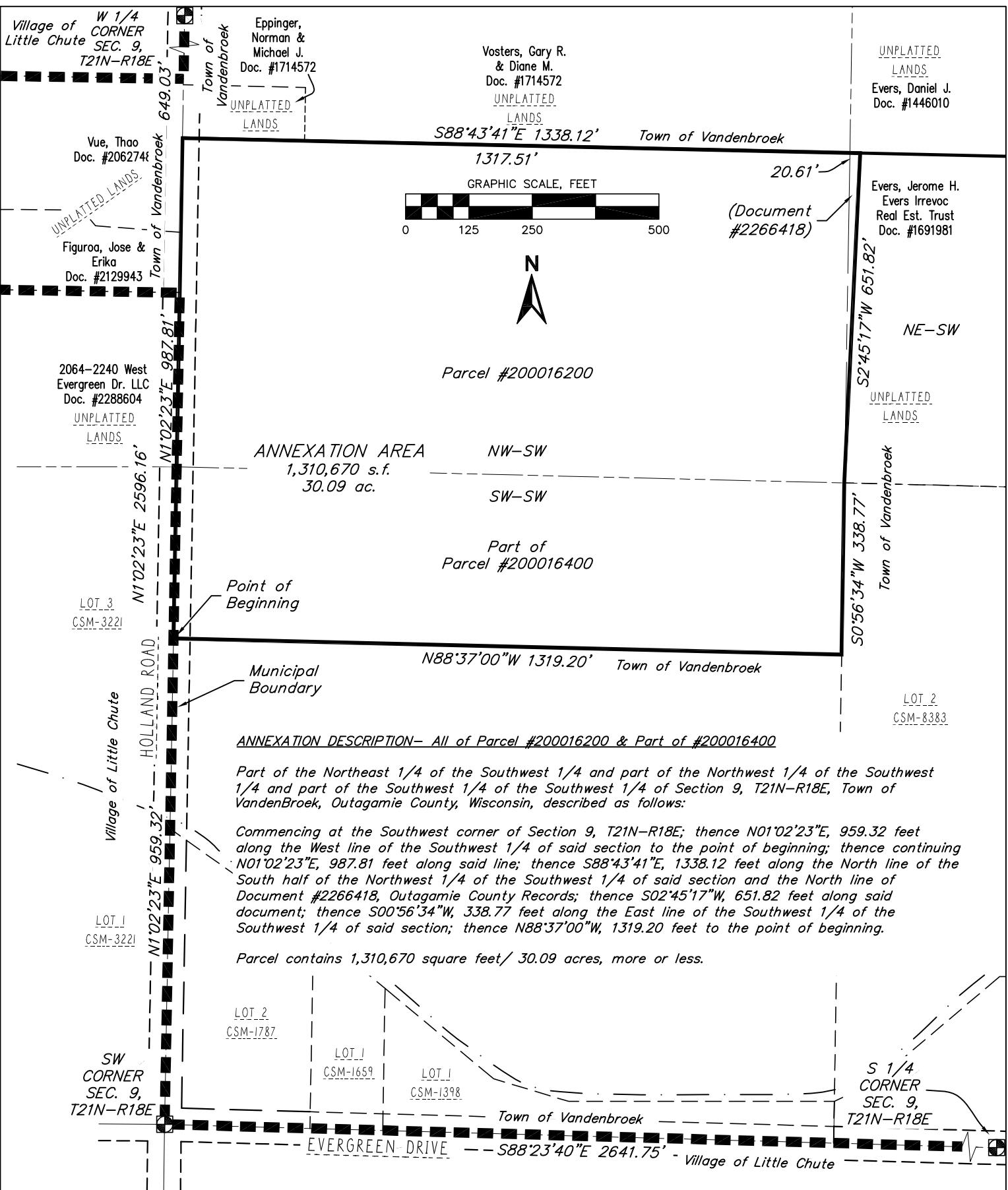
NUMBER VOTED FOR: \_\_\_\_\_  
NUMBER VOTED AGAINST: \_\_\_\_\_

STATE OF WISCONSIN )  
 ) ss.  
OUTAGAMIE COUNTY )

Personally came before me this \_\_\_\_ day of \_\_\_\_\_, 2025, the above named, Michael Vanden Berg, to me known to be the President of the Village of Little Chute, Wisconsin and the person who executed the foregoing instrument and acknowledged the same on behalf of the Village.

**Notary Public, State of Wisconsin**

My Commission Expires: \_\_\_\_\_



ANNEXATION EXHIBIT Drawing #:X-2241

TOWN OF VANDENBROEK/VILLAGE OF LITTLE CHUTE  
AUGUST 25, 2025 Project #250742

# vierbicher

