



VILLAGE OF WILLIAMS BAY

250 Williams Street | PO Box 580 | Williams Bay | WI | 53191 | vi.williamsbay.wi.gov

Phone: 262-245-2700

NOTICE

FINANCE & PERSONNEL (F&P) COMMITTEE MEETING

MONDAY, SEPTEMBER 15, 2025 AT 9:00 AM

Village Hall Council Room

250 Williams Street

Williams Bay, WI 53191

There may be a quorum of Village Trustees present, no board business will be conducted.

AGENDA

The following agenda items may be considered for Discussion, Consideration, or Action

- I.** Call to Order
- II.** Roll Call
- III.** Committee First Review of Draft 2026-30 Capital Improvements Plan (CIP)
- IV.** Committee First Review of Draft Department 2026 Budgets for:
 - (1) Water Fund;
 - (2) Sewer Fund; and
 - (3) Public Works
- V.** Adjourn

Lowell Wright
Finance & Personnel Chair

Requests from persons with disabilities, who need assistance to participate in this meeting or hearing, should be made to the Village Clerk's office in advance so the appropriate accommodations can be made.

Posted: 09/12/2025 5:00 PM

VILLAGE OF WILLIAMS BAY CAPITAL IMPROVEMENT PLAN

2026-2030 ALL PROJECTS

	2026	2027	2028	2029	2030	Total
EST. BEGINNING FUND BALANCE						
FUNDING SOURCES						
FUTURE GO LEVY SUPPORTED	\$ 1,621,339	\$ 1,094,210	\$ 2,561,210	\$ 100,000		\$ 5,376,759
FUTURE WATER PROCEEDS			\$ 572,419			\$ 572,419
FUTURE SEWER PROCEEDS			\$ 286,248			\$ 286,248
CW LOAN PROCEEDS	\$ 972,000	\$ 617,000	\$ 713,752			\$ 2,302,752
SW LOAN PROCEEDS	\$ 596,500	\$ 75,000	\$ 1,127,581			\$ 1,799,081
2022 BOND PROCEEDS	\$ 89,983					\$ 89,983
TOTAL SOURCES	\$ 3,279,822	\$ 1,786,210	\$ 5,261,210	\$ 100,000	\$ -	\$ 10,427,242
TOTAL AVAILABLE FUNDS	\$ 3,279,822	\$ 1,786,210	\$ 5,261,210	\$ 100,000	\$ -	
USES BY CATEGORY						
<u>Walworth Avenue WM</u>	\$ 596,500					\$ 596,500
<u>Lift Station 4</u>	\$ 872,000					\$ 872,000
<u>Loch Vista Water Main</u>			\$ 1,100,000			\$ 1,100,000
<u>Well 2 Roof</u>		\$ 30,000				\$ 30,000
<u>Well 3 Roof</u>		\$ 30,000				\$ 30,000
<u>Building Tuckpointing</u>		\$ 15,000				\$ 15,000
<u>Geneva Street WM Replacement</u>			\$ 600,000			\$ 600,000
<u>Walworth Avenue Repairs</u>	\$ 100,000					\$ 100,000
<u>Geneva Street - STH 67</u>		\$ 617,000				\$ 617,000
<u>Harris Road FM In Geneva St</u>			\$ 1,000,000			\$ 1,000,000
<u>PW Salt Barn</u>		\$ 25,000				\$ 25,000
<u>PW Furnance Replacement</u>	\$ 12,000					\$ 12,000
<u>Utility Vehicle</u>	\$ 28,000					\$ 28,000
<u>Mower</u>	\$ 28,000					\$ 28,000
<u>Chipper</u>			\$ 50,000			\$ 50,000
<u>DPW truck</u>	\$ 45,000					\$ 45,000
<u>Parking Lot Improvements</u>			\$ 10,000			\$ 10,000
<u>Library Carpet & Flooring</u>	\$ 17,000					\$ 17,000
<u>Library Bathroom Updates</u>	\$ 6,000					\$ 6,000
<u>Library Exterior Painting</u>			\$ 20,000			\$ 20,000
<u>Library Breaker Panel</u>			\$ 10,000			\$ 10,000
<u>Fire Station</u>			???			\$ -
<u>Lions Park Concessions</u>			\$ 15,000			\$ 15,000
<u>Lions Park Walking Path</u>	\$ 65,000					\$ 65,000
<u>Axon Body Cam</u>	\$ 8,886	\$ 9,774	\$ 9,774			\$ 28,434
<u>Axon Taser</u>	\$ 6,436	\$ 6,436	\$ 6,436			\$ 19,308
<u>Squad Vests</u>				\$ 10,000		\$ 10,000
<u>Squad Car</u>		\$ 90,000		\$ 90,000		\$ 180,000
<u>East Beach Improvements</u>	\$ 400,000					\$ 400,000
<u>Beachhouse Rehabilitation</u>	\$ 200,000					\$ 200,000
<u>Recreation Department Truck</u>		\$ 45,000				\$ 45,000
<u>Main and Emergency Entries</u>	\$ 125,000					\$ 125,000
<u>Pine Tree Removal/Replacement</u>	\$ 30,000					\$ 30,000
<u>Landscaping Upgrades</u>	\$ 25,000					\$ 25,000
<u>Green Initiative</u>		\$ 50,000				\$ 50,000
<u>Document Scanning</u>	\$ 15,000					\$ 15,000
<u>Walworth Ave</u>	\$ 700,000					\$ 700,000
<u>Geneva Street - STH 67</u>		\$ 868,000				\$ 868,000
<u>Geneva St./Cedar Point Dr.</u>			\$ 2,400,000			\$ 2,400,000
<u>Geneva Street Bridge</u>			\$ 40,000			\$ 40,000
TOTAL USES BY CATEGORY	\$ 3,279,822	\$ 1,786,210	\$ 5,261,210	\$ 100,000	\$ -	\$ 10,427,242
EST. ENDING FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	

Village of Williams Bay

Existing General Obligation Debt Service Payments



Levy					Levy, Water, & Sewer										
Issue: 1					Issue: 2										
Amount: \$960,000					Amount: \$3,635,000										
Type: G.O. Refunding Bonds, Series 2016A (CR)					Type: G.O. Refunding Bonds, Series 2017A (CR)										
Dated: June 1, 2016					Dated: July 10, 2017										
Callable: '25-'27 Callable 4/1/2024 @ Par					Callable: '25-'37 Callable 4/1/2024 @ Par										
CALENDAR YEAR	PRINCIPAL (4/1)	RATE	INTEREST (4/1 & 10/1)	TOTAL	PRINCIPAL (4/1)	RATE	INTEREST (4/1 & 10/1)	TOTAL	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	
2024	\$90,000	2.000%	\$8,275	\$98,275	\$190,000	3.000%	\$80,688	\$270,688	\$182,440	\$76,638	\$2,786	\$1,492	\$4,774	\$2,557	
2025	\$95,000	2.500%	\$6,188	\$101,188	\$200,000	3.000%	\$74,838	\$274,838	\$192,171	\$71,019	\$2,885	\$1,407	\$4,945	\$2,411	
2026	\$100,000	2.500%	\$3,750	\$103,750	\$205,000	3.000%	\$68,763	\$273,763	\$196,900	\$65,183	\$2,985	\$1,319	\$5,115	\$2,260	
2027	\$100,000	2.500%	\$1,250	\$101,250	\$210,000	3.000%	\$62,538	\$272,538	\$201,631	\$59,205	\$3,084	\$1,228	\$5,286	\$2,104	
2028					\$160,000	3.000%	\$56,988	\$216,988	\$151,360	\$53,910	\$3,184	\$1,134	\$5,456	\$1,943	
2029					\$160,000	2.750%	\$52,388	\$212,388	\$151,360	\$49,559	\$3,184	\$1,043	\$5,456	\$1,786	
2030					\$165,000	2.750%	\$47,919	\$212,919	\$156,090	\$45,331	\$3,284	\$954	\$5,627	\$1,634	
2031					\$170,000	3.000%	\$43,100	\$213,100	\$160,820	\$40,773	\$3,383	\$858	\$5,797	\$1,470	
2032					\$175,000	3.000%	\$37,925	\$212,925	\$165,550	\$35,877	\$3,483	\$755	\$5,968	\$1,293	
2033					\$180,000	3.000%	\$32,600	\$212,600	\$170,280	\$30,840	\$3,582	\$649	\$6,138	\$1,112	
2034					\$190,000	3.000%	\$27,050	\$217,050	\$179,740	\$25,589	\$3,781	\$538	\$6,479	\$922	
2035					\$195,000	4.000%	\$20,300	\$215,300	\$184,470	\$19,204	\$3,881	\$404	\$6,650	\$692	
2036					\$200,000	4.000%	\$12,400	\$212,400	\$189,200	\$11,730	\$3,980	\$247	\$6,820	\$423	
2037					\$210,000	4.000%	\$4,200	\$214,200	\$198,660	\$3,973	\$4,179	\$84	\$7,161	\$143	
2038															
2039															
2040															
2041															
2042															
TOTAL	\$385,000		\$19,463	\$404,463	\$2,610,000		\$621,694	\$3,231,694	\$2,480,671	\$588,831	\$47,660	\$12,110	\$81,670	\$20,752	
Callable Maturities	\$295,000				\$2,420,000										
Credit: Aa3 Paying Agent: Associated Trust Redemption Agent: Associated Trust Notes: CR of 2007 Bonds Term Bonds 2022-24, 2025-27					Credit: Aa2 Paying Agent: Associated Trust Notes: CR of 2017 Note Term Bonds 2025-26, 2027-28, 2029-30, 2031-32, 2033-34, & 2035-37										

Village of Williams Bay

Existing General Obligation Debt Service Payments



Levy, Water, & Sewer											Water			
Issue: 3											Issue: 4			
Amount: \$2,270,000											Amount: \$520,000			
Type: G.O. Refunding Bonds (AR)											Type: G.O. Promissory Note			
Dated: May 13, 2020											Dated: December 15, 2020			
Callable: '21-'31 Callable any Date w/ 30 Days Written Notice @ Par											Callable: Callable Anytime			
CALENDAR YEAR	PRINCIPAL (4/1)	RATE	INTEREST (4/1 & 10/1)	TOTAL	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL (12/15)	RATE	INTEREST (6/15 & 12/15)	TOTAL
2024	\$215,000	1.650%	\$29,475	\$244,475	\$196,575	\$26,949	\$10,019	\$1,374	\$8,407	\$1,152	\$50,732	1.590%	\$5,923	\$56,655
2025	\$210,000	1.690%	\$25,927	\$235,927	\$192,003	\$23,705	\$9,786	\$1,208	\$8,211	\$1,014	\$321,787	1.590%	\$5,116	\$326,903
2026	\$210,000	1.720%	\$22,347	\$232,347	\$192,003	\$20,431	\$9,786	\$1,041	\$8,211	\$874				
2027	\$210,000	1.770%	\$18,682	\$228,682	\$192,003	\$17,081	\$9,786	\$871	\$8,211	\$730				
2028	\$205,000	1.790%	\$14,989	\$219,989	\$187,432	\$13,704	\$9,553	\$698	\$8,016	\$586				
2029	\$225,000	1.850%	\$11,073	\$236,073	\$205,718	\$10,124	\$10,485	\$516	\$8,798	\$433				
2030	\$225,000	1.980%	\$6,764	\$231,764	\$205,718	\$6,184	\$10,485	\$315	\$8,798	\$264				
2031	\$215,000	2.110%	\$2,268	\$217,268	\$196,575	\$2,074	\$10,019	\$106	\$8,407	\$89				
2032														
2033														
2034														
2035														
2036														
2037														
2038														
2039														
2040														
2041														
2042														
TOTAL	\$1,715,000		\$131,525	\$1,846,525	\$1,568,025	\$120,253	\$79,919	\$6,129	\$67,057	\$5,143	\$372,519		\$11,039	\$383,558
Callable Maturities	\$1,715,000										\$372,519			
Credit: NR Paying Agent: Associated Trust Notes: AR of 2012 Bonds Converted to Tax-Exempt on 1/4/2021											Credit: NR Paying Agent: Village Bank Loan: Town Bank, N.A. Purpose: Repainting/Maintenance of water tower			

Village of Williams Bay

Existing General Obligation Debt Service Payments



Levy, Water, & Sewer										
Issue: 5										
Amount: \$11,610,000										
Type: G.O. Refunding Bonds (CR)										
Dated: September 7, 2022										
Callable: '31-'42 Callable 4/1/2030 @ Par				LEVY		Water Utility		Sewer Utility		
CALENDAR YEAR	PRINCIPAL (4/1)	RATE	INTEREST (4/1 & 10/1)	TOTAL	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST
2024	\$435,000	5.000%	\$482,525	\$917,525	\$171,000	\$147,470	\$174,000	\$223,180	\$90,000	\$111,875
2025	\$455,000	5.000%	\$460,275	\$915,275	\$181,000	\$138,670	\$184,000	\$214,230	\$90,000	\$107,375
2026	\$325,000	5.000%	\$440,775	\$765,775	\$36,000	\$133,245	\$194,000	\$204,780	\$95,000	\$102,750
2027	\$345,000	5.000%	\$424,025	\$769,025	\$41,000	\$131,320	\$204,000	\$194,830	\$100,000	\$97,875
2028	\$535,000	5.000%	\$402,025	\$937,025	\$216,000	\$124,895	\$214,000	\$184,380	\$105,000	\$92,750
2029	\$550,000	5.000%	\$374,900	\$924,900	\$216,000	\$114,095	\$224,000	\$173,430	\$110,000	\$87,375
2030	\$580,000	5.000%	\$346,650	\$926,650	\$226,000	\$103,045	\$234,000	\$161,980	\$120,000	\$81,625
2031	\$625,000	5.000%	\$316,525	\$941,525	\$251,000	\$91,120	\$249,000	\$149,905	\$125,000	\$75,500
2032	\$685,000	5.000%	\$283,775	\$968,775	\$296,000	\$77,445	\$259,000	\$137,205	\$130,000	\$69,125
2033	\$555,000	5.000%	\$252,775	\$807,775	\$146,000	\$66,395	\$274,000	\$123,880	\$135,000	\$62,500
2034	\$580,000	3.500%	\$228,750	\$808,750	\$151,000	\$60,103	\$284,000	\$112,060	\$145,000	\$56,588
2035	\$600,000	3.500%	\$208,100	\$808,100	\$156,000	\$54,730	\$294,000	\$101,945	\$150,000	\$51,425
2036	\$625,000	4.000%	\$185,100	\$810,100	\$166,000	\$48,680	\$304,000	\$90,720	\$155,000	\$45,700
2037	\$650,000	4.000%	\$159,600	\$809,600	\$171,000	\$41,940	\$319,000	\$78,260	\$160,000	\$39,400
2038	\$670,000	4.000%	\$133,200	\$803,200	\$176,000	\$35,000	\$329,000	\$65,300	\$165,000	\$32,900
2039	\$705,000	4.000%	\$105,700	\$810,700	\$186,000	\$27,760	\$344,000	\$51,840	\$175,000	\$26,100
2040	\$730,000	4.000%	\$77,000	\$807,000	\$191,000	\$20,220	\$359,000	\$37,780	\$180,000	\$19,000
2041	\$765,000	4.000%	\$47,100	\$812,100	\$200,000	\$12,400	\$375,000	\$23,100	\$190,000	\$11,600
2042	\$795,000	4.000%	\$15,900	\$810,900	\$210,000	\$4,200	\$390,000	\$7,800	\$195,000	\$3,900
TOTAL	\$11,210,000		\$4,944,700	\$16,154,700	\$3,387,000	\$1,432,733	\$5,208,000	\$2,336,605	\$2,615,000	\$1,175,363
Callable Maturities	\$7,985,000									

Credit: Aa2
Paying Agent: Associated Trust
Notes: CR of 2022 NAN
Term Bond 2041-42

Reallocated \$17,000 from Water to Levy in 2023.
Adjusted years 2024-2040 by \$1,000.

Village of Williams Bay

Existing General Obligation Debt Service Payments



CALENDAR YEAR	COMBINED G.O. DEBT SERVICE			WATER G.O. DEBT SERVICE			SEWER G.O. DEBT SERVICE			NET G.O. DEBT SERVICE (LEVY)		
	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST	TOTAL
2024	\$980,732	\$606,886	\$1,587,618	(\$237,537)	(\$231,969)	(\$469,506)	(\$103,181)	(\$115,585)	(\$218,765)	\$640,015	\$259,332	\$899,347
2025	\$1,281,787	\$572,343	\$1,854,130	(\$518,458)	(\$221,962)	(\$740,420)	(\$103,156)	(\$110,800)	(\$213,956)	\$660,174	\$239,582	\$899,755
2026	\$840,000	\$535,634	\$1,375,634	(\$206,771)	(\$207,140)	(\$413,911)	(\$108,326)	(\$105,884)	(\$214,210)	\$524,903	\$222,609	\$747,512
2027	\$865,000	\$506,495	\$1,371,495	(\$216,870)	(\$196,929)	(\$413,799)	(\$113,497)	(\$100,710)	(\$214,206)	\$534,634	\$208,856	\$743,489
2028	\$900,000	\$474,001	\$1,374,001	(\$226,737)	(\$186,213)	(\$412,950)	(\$118,472)	(\$95,279)	(\$213,751)	\$554,792	\$192,509	\$747,301
2029	\$935,000	\$438,360	\$1,373,360	(\$237,669)	(\$174,989)	(\$412,658)	(\$124,254)	(\$89,594)	(\$213,848)	\$573,078	\$173,777	\$746,855
2030	\$970,000	\$401,333	\$1,371,333	(\$247,769)	(\$163,249)	(\$411,017)	(\$134,424)	(\$83,524)	(\$217,948)	\$587,808	\$154,560	\$742,368
2031	\$1,010,000	\$361,893	\$1,371,893	(\$262,402)	(\$150,868)	(\$413,270)	(\$139,204)	(\$77,058)	(\$216,262)	\$608,395	\$133,966	\$742,361
2032	\$860,000	\$321,700	\$1,181,700	(\$262,483)	(\$137,960)	(\$400,442)	(\$135,968)	(\$70,418)	(\$206,386)	\$461,550	\$113,322	\$574,872
2033	\$735,000	\$285,375	\$1,020,375	(\$277,582)	(\$124,529)	(\$402,111)	(\$141,138)	(\$63,612)	(\$204,750)	\$316,280	\$97,235	\$413,515
2034	\$770,000	\$255,800	\$1,025,800	(\$287,781)	(\$112,598)	(\$400,379)	(\$151,479)	(\$57,510)	(\$208,989)	\$330,740	\$85,692	\$416,432
2035	\$795,000	\$228,400	\$1,023,400	(\$297,881)	(\$102,349)	(\$400,229)	(\$156,650)	(\$52,117)	(\$208,767)	\$340,470	\$73,934	\$414,404
2036	\$825,000	\$197,500	\$1,022,500	(\$307,980)	(\$90,967)	(\$398,947)	(\$161,820)	(\$46,123)	(\$207,943)	\$355,200	\$60,410	\$415,610
2037	\$860,000	\$163,800	\$1,023,800	(\$323,179)	(\$78,344)	(\$401,523)	(\$167,161)	(\$39,543)	(\$206,704)	\$369,660	\$45,913	\$415,573
2038	\$670,000	\$133,200	\$803,200	(\$329,000)	(\$65,300)	(\$394,300)	(\$165,000)	(\$32,900)	(\$197,900)	\$176,000	\$35,000	\$211,000
2039	\$705,000	\$105,700	\$810,700	(\$344,000)	(\$51,840)	(\$395,840)	(\$175,000)	(\$26,100)	(\$201,100)	\$186,000	\$27,760	\$213,760
2040	\$730,000	\$77,000	\$807,000	(\$359,000)	(\$37,780)	(\$396,780)	(\$180,000)	(\$19,000)	(\$199,000)	\$191,000	\$20,220	\$211,220
2041	\$765,000	\$47,100	\$812,100	(\$375,000)	(\$23,100)	(\$398,100)	(\$190,000)	(\$11,600)	(\$201,600)	\$200,000	\$12,400	\$212,400
2042	\$795,000	\$15,900	\$810,900	(\$390,000)	(\$7,800)	(\$397,800)	(\$195,000)	(\$3,900)	(\$198,900)	\$210,000	\$4,200	\$214,200
TOTAL	\$16,292,519	\$5,728,420	\$22,020,939	(\$5,708,097)	(\$2,365,884)	(\$8,073,981)	(\$2,763,726)	(\$1,201,257)	(\$3,964,983)	\$7,820,696	\$2,161,279	\$9,981,974

Village of Williams Bay

Current Sewer Revenue Debt Service Payments



Issue: 1
Amount: \$2,026,050
Type: Sewerage System Rev Bonds (CWFL)
Dated: July 10, 2024

CALENDAR YEAR	Callable:				COMBINED REV DEBT SERVICE		
	PRINCIPAL (5/1)	RATE	INTEREST (5/1 & 11/1)	TOTAL	PRINCIPAL	INTEREST	TOTAL
2025			\$10,929	\$10,929		\$10,929	\$10,929
2026	61,386	2.145%	\$29,830	\$91,216	61,386	\$29,830	\$91,216
2027	62,702	2.145%	\$28,499	\$91,201	62,702	\$28,499	\$91,201
2028	64,047	2.145%	\$27,140	\$91,187	64,047	\$27,140	\$91,187
2029	65,421	2.145%	\$25,751	\$91,172	65,421	\$25,751	\$91,172
2030	66,824	2.145%	\$24,333	\$91,157	66,824	\$24,333	\$91,157
2031	68,258	2.145%	\$22,884	\$91,142	68,258	\$22,884	\$91,142
2032	69,722	2.145%	\$21,404	\$91,126	69,722	\$21,404	\$91,126
2033	71,218	2.145%	\$19,893	\$91,110	71,218	\$19,893	\$91,110
2034	72,745	2.145%	\$18,349	\$91,094	72,745	\$18,349	\$91,094
2035	74,306	2.145%	\$16,771	\$91,077	74,306	\$16,771	\$91,077
2036	75,899	2.145%	\$15,161	\$91,060	75,899	\$15,161	\$91,060
2037	77,527	2.145%	\$13,515	\$91,042	77,527	\$13,515	\$91,042
2038	79,190	2.145%	\$11,834	\$91,025	79,190	\$11,834	\$91,025
2039	80,889	2.145%	\$10,117	\$91,006	80,889	\$10,117	\$91,006
2040	82,624	2.145%	\$8,364	\$90,988	82,624	\$8,364	\$90,988
2041	84,396	2.145%	\$6,572	\$90,969	84,396	\$6,572	\$90,969
2042	86,207	2.145%	\$4,743	\$90,949	86,207	\$4,743	\$90,949
2043	88,056	2.145%	\$2,874	\$90,930	88,056	\$2,874	\$90,930
2044	89,945	2.145%	\$965	\$90,909	89,945	\$965	\$90,909
TOTAL	<u>\$1,421,363</u>		<u>\$319,927</u>	<u>\$1,741,289</u>	<u>\$1,421,363</u>	<u>\$319,927</u>	<u>\$1,741,289</u>

No. 5643-01

Distribution as of 8/11/2025 \$1,421,362.66

Village of Williams Bay

Estimated Maximum Sewer Revenue Debt Service Payments



Issue: 1
 Amount: \$2,026,050
 Type: Sewerage System Rev Bonds (CWFL)
 Dated: July 10, 2024

CALENDAR YEAR	Callable:				COMBINED REV DEBT SERVICE		
	PRINCIPAL (5/1)	RATE	INTEREST (5/1 & 11/1)	TOTAL	PRINCIPAL	INTEREST	TOTAL
2025			\$43,459	\$43,459		\$43,459	\$43,459
2026	87,309	2.145%	\$42,522	\$129,831	87,309	\$42,522	\$129,831
2027	89,202	2.145%	\$40,629	\$129,831	89,202	\$40,629	\$129,831
2028	91,136	2.145%	\$38,695	\$129,831	91,136	\$38,695	\$129,831
2029	93,112	2.145%	\$36,719	\$129,831	93,112	\$36,719	\$129,831
2030	95,131	2.145%	\$34,700	\$129,831	95,131	\$34,700	\$129,831
2031	97,194	2.145%	\$32,638	\$129,831	97,194	\$32,638	\$129,831
2032	99,301	2.145%	\$30,530	\$129,831	99,301	\$30,530	\$129,831
2033	101,455	2.145%	\$28,377	\$129,831	101,455	\$28,377	\$129,831
2034	103,654	2.145%	\$26,177	\$129,831	103,654	\$26,177	\$129,831
2035	105,902	2.145%	\$23,930	\$129,831	105,902	\$23,930	\$129,831
2036	108,198	2.145%	\$21,633	\$129,831	108,198	\$21,633	\$129,831
2037	110,544	2.145%	\$19,287	\$129,831	110,544	\$19,287	\$129,831
2038	112,941	2.145%	\$16,891	\$129,831	112,941	\$16,891	\$129,831
2039	115,390	2.145%	\$14,442	\$129,831	115,390	\$14,442	\$129,831
2040	117,892	2.145%	\$11,940	\$129,831	117,892	\$11,940	\$129,831
2041	120,448	2.145%	\$9,384	\$129,831	120,448	\$9,384	\$129,831
2042	123,059	2.145%	\$6,772	\$129,831	123,059	\$6,772	\$129,831
2043	125,728	2.145%	\$4,104	\$129,831	125,728	\$4,104	\$129,831
2044	128,454	2.145%	\$1,378	\$129,831	128,454	\$1,378	\$129,831
TOTAL	\$2,026,050		\$484,207	\$2,510,257	\$2,026,050	\$484,207	\$2,510,257

No. 5643-01

Village of Williams Bay

Current Water Revenue Debt Service Payments



Issue: 1
 Amount: \$3,584,950
 Type: Water System Rev Bonds (SDFL)
 Dated: March 7, 2024

Callable:

CALENDAR YEAR					COMBINED REV DEBT SERVICE		
	PRINCIPAL (5/1)	RATE	INTEREST (5/1 & 11/1)	TOTAL	PRINCIPAL	INTEREST	TOTAL
2025			\$5,157	\$5,157	-	\$5,157	\$5,157
2026	27,203	2.145%	\$13,219	\$40,423	27,203	\$13,219	\$40,423
2027	27,787	2.145%	\$12,630	\$40,417	27,787	\$12,630	\$40,417
2028	28,383	2.145%	\$12,027	\$40,410	28,383	\$12,027	\$40,410
2029	28,992	2.145%	\$11,412	\$40,404	28,992	\$11,412	\$40,404
2030	29,614	2.145%	\$10,783	\$40,397	29,614	\$10,783	\$40,397
2031	30,249	2.145%	\$10,141	\$40,390	30,249	\$10,141	\$40,390
2032	30,898	2.145%	\$9,485	\$40,383	30,898	\$9,485	\$40,383
2033	31,561	2.145%	\$8,816	\$40,376	31,561	\$8,816	\$40,376
2034	32,237	2.145%	\$8,131	\$40,369	32,237	\$8,131	\$40,369
2035	32,929	2.145%	\$7,432	\$40,361	32,929	\$7,432	\$40,361
2036	33,635	2.145%	\$6,718	\$40,354	33,635	\$6,718	\$40,354
2037	34,357	2.145%	\$5,989	\$40,346	34,357	\$5,989	\$40,346
2038	35,094	2.145%	\$5,244	\$40,338	35,094	\$5,244	\$40,338
2039	35,846	2.145%	\$4,484	\$40,330	35,846	\$4,484	\$40,330
2040	36,615	2.145%	\$3,706	\$40,322	36,615	\$3,706	\$40,322
2041	37,401	2.145%	\$2,913	\$40,313	37,401	\$2,913	\$40,313
2042	38,203	2.145%	\$2,102	\$40,305	38,203	\$2,102	\$40,305
2043	39,022	2.145%	\$1,274	\$40,296	39,022	\$1,274	\$40,296
2044	39,860	2.145%	\$427	\$40,287	39,860	\$427	\$40,287
TOTAL	\$629,886		\$142,091	\$771,977	\$629,886	\$142,091	\$771,977

No. 4938-04

Distribution as of 8/11/2025 \$635,513.96

Village of Williams Bay

Estimated Maximum Water Revenue Debt Service Payments



Issue: 1
 Amount: \$3,584,950
 Type: Water System Rev Bonds (SDFL)
 Dated: March 7, 2024

CALENDAR YEAR	Callable:				COMBINED REV DEBT SERVICE		
	PRINCIPAL (5/1)	RATE	INTEREST (5/1 & 11/1)	TOTAL	PRINCIPAL	INTEREST	TOTAL
2025		2.145%	\$76,897	\$76,897	-	\$76,897	\$76,897
2026	154,487	2.145%	\$75,240	\$229,727	154,487	\$75,240	\$229,727
2027	157,837	2.145%	\$71,891	\$229,727	157,837	\$71,891	\$229,727
2028	161,259	2.145%	\$68,468	\$229,727	161,259	\$68,468	\$229,727
2029	164,756	2.145%	\$64,972	\$229,727	164,756	\$64,972	\$229,727
2030	168,328	2.145%	\$61,399	\$229,727	168,328	\$61,399	\$229,728
2031	171,978	2.145%	\$57,750	\$229,727	171,978	\$57,750	\$229,728
2032	175,707	2.145%	\$54,021	\$229,727	175,707	\$54,021	\$229,727
2033	179,516	2.145%	\$50,211	\$229,727	179,516	\$50,211	\$229,727
2034	183,409	2.145%	\$46,319	\$229,727	183,409	\$46,319	\$229,727
2035	187,385	2.145%	\$42,342	\$229,727	187,385	\$42,342	\$229,727
2036	191,449	2.145%	\$38,279	\$229,728	191,449	\$38,279	\$229,728
2037	195,600	2.145%	\$34,128	\$229,727	195,600	\$34,128	\$229,727
2038	199,841	2.145%	\$29,887	\$229,727	199,841	\$29,887	\$229,727
2039	204,174	2.145%	\$25,554	\$229,727	204,174	\$25,554	\$229,727
2040	208,601	2.145%	\$21,127	\$229,727	208,601	\$21,127	\$229,727
2041	213,124	2.145%	\$16,604	\$229,727	213,124	\$16,604	\$229,727
2042	217,745	2.145%	\$11,983	\$229,727	217,745	\$11,983	\$229,727
2043	222,466	2.145%	\$7,261	\$229,727	222,466	\$7,261	\$229,727
2044	227,290	2.145%	\$2,438	\$229,727	227,290	\$2,438	\$229,727
TOTAL	\$3,584,950		\$856,769	\$4,441,719	\$3,584,950	\$856,769	\$4,441,719

No. 4938-04

Williams Bay 2026 Budget Time-line

9/11/2025

Date	Meeting	Times:	Budget Items
6/2/2025	F&P COW	6:30 PM	FP Meeting Set budget review schedule
6/09/2025 (Week Of)	Finance & Personnel - CIP Review with Department Heads and Baird		2026 CIP Projects and Borrowings
6/17/2025	Department Heads Meeting #1 - Call for Draft Departmental Budgets by July 31st		
7/21/2025 (Week Of)	Finance & Personnel	9:00 AM	FP Meeting Set budget salary increase parameters
7/31/2025	Departmental Draft Budgets Due		
8/04/2025 (week of)	Department Heads Meetings #2 - Review Draft Department Budgets & Draft CIP		
8/15/2025	State of Wisconsin - Net New Construction amount published		
8/18/2025 (week of)	Department Heads Meetings #3 - Final Draft Budget & CIP. Net New Construction to set allowable levy limits		
Village Code Deadline - September 15th			
09/02/2025 (week of) Tues	Protective Services	9:00 AM	Rescue, Dive, Police Fire
Committee Budgets and CIP Reviews	Parks and Lakefront	10:00 AM	Recreation, Parks
	Water & Sewer	11:00 AM	Water & Sewer
	Streets & Highways	12:00 PM	Public Works
9/15/2025 (week of)	Finance & Personnel Individual Departments Meeting		
9/15/2025 (Mon)	Finance & Personnel	9:00 AM	CIP and Debt Service (Baird and Village Engineer)
		:	Water
		:	Sewer
		11:00 AM	Public Works
9/16/2025 (Tues)	Finance & Personnel	9:00 AM	Lakefront
		:	Parks
		:	Recreation
		11:00 AM	General Administration
9/17/2025 (Wed)	Finance & Personnel	9:00 AM	Rescue
		:	Dive
		:	Fire
		11:00 AM	Police
9/19/2025 (Fri)	Finance & Personnel	9:00 am to 9:30 AM	Library
9/22/2025 (Week of) Mon	Finance & Personnel	09:00 AM to 11:00 AM	Draft Budget Review (revenues and expenses)
9/30/2025	State of Wisconsin - State Aid \$ published		
10/01/2025 (Wed)	Finance & Personnel	9:00 AM to 11:00 AM	Draft Budgets Review
			2025 Salaries and Wages
			Commitment of Fund Balance 2025
			Levy Limit
			*Public Hearing Notice - publish by Nov 4 for VB 11/18 Public Hearing
10/06/2025 (Mon)	Finance & Personnel - Presentation to Village Board		F&P Presentation of Draft Budget & Draft Appropriations
Village Code Deadline - October 28th			Resolution to the Village Board
10/27/2025	Village Staff - publish public hearing notice		
11/17/2025 (Mon)	Village Board		Public Hearing
			Budget Presentation
			Resolution Adopting Budget and Tax Levy
			*Tax Bills mailed by 12/1

9/12/2025	REVENUES	2022	2023	2024	2025	2025	2025	2026	2026 Budget vs	2026 Budget vs
		Prior Year 3	Prior Year 2	Prior Year 1	Current Year	Current Year	Current Year	Future Year	2025 Estimates	2025 Budget
Account	Title	Actual Audited	Actual Audited	Actual Audited	Actual 6 Months	Estimates	Budget	Budget	\$ DIFF	\$ DIFF
RESIDENTIAL										
200-44460	WATER RESIDENTIAL SALES (R)	478,145	513,595	474,552	230,787	461,575	508,000	917,779	456,204	409,779
200-44461	WATER COMMERCIAL SALES (R)	95,810	99,191	92,631	43,340	86,680	100,000	180,665	93,985	80,665
200-44463	WATER PUBLIC FIRE PROTECTION (R)	241,912	263,861	265,716	133,288	266,576	265,000	265,000	(1,576)	0
200-44464	WATER PUBLIC AUTH SALES (R)	14,245	19,067	12,504	5,491	10,981	19,000	34,326	23,345	15,326
200-44465	PRIVATE FIRE REVENUE-WTR (R)	3,617	3,617	3,617	1,811	3,622	3,700	3,700	78	0
200-44466	MULTIFAMILY RESIDENTIAL (R)	18,994	19,007	19,088	8,783	17,566	20,000	36,133	18,567	16,133
200-44470	WATER FORFEITED DISCOUNTS (R)	3,933	4,655	4,390	1,588	3,176	4,000	4,000	824	0
200-44474	WATER OTHER REVENUE (R)	1,898	23,826	1,440	474	948	2,000	1,300	352	(700)
200-44475	IMPACT FEES (R)	26,338	59,803	53,508	3,148	6,295	40,000	20,000	13,705	(20,000)
200-44999	RET NET INVESTMENT ON METERS	0	0	256	0	0	0	0	0	0
	WATER FUND - REVENUES:	884,891	1,006,621	927,701	428,709	857,418	961,700	1,462,903	605,485	501,203
COMMERCIAL										
200-48000	SPECIAL ASSESSMENT REVENUE	0	0	0	0	0	0	0	0	0
200-48002	SAFE DRINKING WATER LOAN REV	0	0	46,245	662,373	1,324,745	0	0	(1,324,745)	0
200-48003	CLEAN WATER LOAN REV	0	0	0	1,341,025	2,682,050	0	0	(2,682,050)	0
200-48004	INTEREST ON INVESTMENTS (R)	132,213	316,770	353,072	116,841	233,682	185,500	185,500	(48,182)	0
200-48005	PROPERTY RENTAL/TOWER LEASE (R)	55,115	57,394	55,234	46,013	55,000	45,000	0	(55,000)	(45,000)
200-48006	LEASE INTEREST INCOME	7,436	7,120	15,332	0	0	0	0	0	0
200-48007	LEGAL SERVICES AR	0	0	0	0	81,875	0	120,000	38,125	120,000
200-48008	ENGINEERING SERVICES AR	0	0	0	0	0	0	0	0	0
200-48009	PLANNING SERVICES AR	0	0	0	0	0	0	0	0	0
200-48420	IMPACT FEE INTEREST INCOME (R)	1,870	7,118	5,891	3,873	7,747	3,000	3,000	(4,747)	0
200-49999	DEBT PROCEEDS (R)	0	0	0	0	0	0	0	0	0
200-49998	OPERATING TRANSFER IN (R)	0	0	0	0	0	324,345	324,345	324,345	0
	WATER FUND - REVENUES:	196,633	388,402	475,774	2,170,125	4,385,099	557,845	632,845	(3,752,254)	75,000
	WATER FUND - REVENUES:	1,081,525	1,395,023	1,403,475	2,598,834	5,242,517	1,519,545	2,095,748	(3,146,769)	576,203
	WATER FUND - EXPENSES:	1,211,619	1,197,675	1,323,230	2,405,210	4,841,484	1,829,276	1,558,764	(3,283,195)	(270,512)
	WATER FUND - TOTAL:	(130,095)	197,348	80,245	193,624	401,033	(309,731)	536,984	136,426	846,715
300-44460	SEWER RESIDENTIAL SALES (R)	990,460	1,028,754	988,593	540,047	1,080,094	1,000,000	1,000,000	(80,094)	0
300-44461	SEWER COMMERCIAL SALES (R)	169,155	163,052	162,436	88,101	176,202	168,000	168,000	(8,202)	0
300-44464	SEWER PUBLIC AUTHORITY SALES (R)	14,066	14,562	14,424	7,591	15,181	14,000	14,000	(1,181)	0
300-44470	SEWER FORFEITED DISCOUNTS (R)	5,678	6,007	5,924	2,258	4,517	5,200	5,200	683	0
300-44475	SEWER CONNECTION FEE (R)	73,500	85,500	75,500	4,750	9,500	80,750	80,750	71,250	0
300-48004	INTEREST ON INVESTMENTS (R)	59,162	165,137	156,512	57,964	115,928	38,500	38,500	(77,428)	0
300-48005	PROPERTY RENTAL INCOME (R)	13,395	13,395	13,395	13,395	13,395	13,395	13,395	0	0
300-49998	OPERATING TRANSFER IN (R)	0	0	0	0	0	0	0	0	0
	SEWER FUND - REVENUES:	1,325,416	1,476,407	1,416,783	714,106	1,414,817	1,319,845	1,319,845	(94,972)	0
	SEWER FUND EXPENSESESES:	1,105,109	1,134,510	1,416,411	869,522	1,436,336	1,535,177	1,650,124	213,788	114,947
	SEWER FUND - TOTAL:	220,307	341,897	373	(155,415)	(21,518)	(215,332)	(330,279)	(308,760)	(114,947)

9/12/2025	REVENUES	2022	2023	2024	2025	2025	2025	2026	2026 Budget vs	2026 Budget vs
		Prior Year 3	Prior Year 2	Prior Year 1	Current Year	Current Year	Current Year	Future Year	2025 Estimates	2025 Budget
Account	Title	Actual Audited	Actual Audited	Actual Audited	Actual 6 Months	Estimates	Budget	Budget	\$ DIFF	\$ DIFF
225-41100	TAX LEVY-RECYCLING (R)	111,335	84,464	97,725	50,514	76,000	76,000	87,500	11,500	11,500
225-42500	STATE RECYCLING GRANTS (R)	8,152	8,157	0	8,162	8,162	8,000	8,000	(162)	0
225-49200	OPERATING TRANSFER IN (R)	0	12,800	0	0	8,000	8,000	8,000	0	0
	RECYCLING FUND - REVENUES	119,487	105,421	97,725	58,676	92,162	92,000	103,500	11,338	11,500
	RECYCLING FUND - EXPENDITURES	98,936	126,177	78,458	61,122	103,500	92,000	103,500	0	11,500
	RECYCING FUND - TOTAL	20,552	(20,756)	19,267	(2,445)	(11,338)	0	0	11,338	0

9/12/2025											
		2022	2023	2024	2025	2025	2025	2026	2026 Budget vs	2026 Budget vs	
EXPENDITURES		Prior Year 3	Prior Year 2	Prior Year 1	Current Year	Current Year	Current Year	Future Year	2025 Estimates	2025 Budget	
Account	Title	Actual Audited	Actual Audited	Actual	Actual 6 Mo	Estimates	Budget	Budget	\$ DIFF	\$ DIFF	
SEWER FUND											
300-51990-000	EMPLOYEE RECOGNITION	0	250	341	0	0	200	200	200	0	
300-58403-000	SEWER DEPRECIATION			158,856	0	0	0	0	0	0	Budget deprectiation?
300-57408-000	SEWER TAX EQUIVALENT	3,673	2,890	3,695	0	0	0	0	0	0	
300-58427-000	INTEREST EXPENSE	60,000	122,719	114,244	0	0	0	0	0	0	
300-58428-000	SEWER AMORTIZATION			(9,229)					0	0	Budget Amortization?
300-58801-000	IT SUPPORT/ANNUAL FEES (E)	4,048	3,977	4,577	8,982	9,200	4,000	8,000	(1,200)	4,000	
300-58929-000	SEWER SYSTEM MAPPING (E)	0	60	0	0	0	250	250	250	0	
300-58930-000	DEBT ISSUANCE COST (E)	45,279	0	0	0	0	0	0	0	0	
300-58960-000	SEWER DEBT SERVICE - PRINCIPAL (E)	0	0	0	103,313	103,313	110,800	108,526	5,213	(2,274)	
300-58961-000	SEWER DEBT SERVICE - INTEREST (E)	0	0	0	56,597	103,156	103,156	105,884	2,728	2,728	
300-58964-110	SEWER ACCOUNTING - WAGES (E)	45,993	49,925	54,541	32,620	57,000	57,000	57,000	0	0	2.0% COLA
300-58964-112	SEWER ACCOUNTING - OT WAGES	0	0	0	161	322	0	0	(322)	0	
300-58964-121	SEWER ACCOUNTING - FICA (E)	3,464	3,459	3,994	2,571	4,400	4,400	4,451	51	51	
300-58964-122	SEWER ACCOUNTING - RETIREMENT (E)	3,470	3,207	3,769	2,278	4,100	4,100	4,189	89	89	
300-58964-123	SEWER ACCOUNTING - HEALTH INS (E)	16,326	10,232	12,348	7,622	15,245	16,000	17,318	2,073	1,318	12% Increase Health & Dental/Vision
300-58964-124	SEWER ADMIN - LIFE INS (E)	0	0	129	95	189	0	229	40	229	
300-58964-127	SEWER ACCT HSA FUNDING (E)	3,281	2,864	3,125	1,823	3,200	3,200	3,125	(75)	(75)	
300-58965-000	SEWER DEBT SERVICE MISC EXP (E)	158	317	722	483	967	750	1,000	33	250	
300-58965-110	SEWER ADMIN - WAGES (E)	36,260	36,023	38,352	23,606	41,000	41,000	41,579	579	579	2.0% COLA
300-58965-121	SEWER ADMIN - FICA (E)	2,300	2,297	2,640	1,715	3,200	3,200	3,181	(19)	(19)	
300-58965-122	SEWER ADMIN - RETIREMENT (E)	1,971	2,429	(5,154)	1,634	2,900	2,900	2,900	0	0	
300-58965-123	SEWER ADMIN - HEALTH INS (E)	7,162	6,542	7,757	4,991	9,981	10,100	11,277	1,295	1,177	12% Increase Health & Dental/Vision
300-58965-124	SEWER ADMIN - LIFE INS (E)	0	0	148	93	185	200	200	15	0	
300-58965-127	SEWER ADMIN HSA FUNDING (E)	2,000	2,313	2,000	1,167	2,333	2,000	2,000	(333)	0	
300-58965-130	SEWER ADMIN MISC EXPENSE			256					0	0	
300-58965-140	SEWER CAPITAL OUTLAY (E)	0	0	62,728	0	0	0	0	0	0	
300-58966-142	BANK-CR CARD-PMT PROCESS'G FEE	0	0	0	3,841	7,682	0	7,700	19	7,700	
300-58966-160	SEWER OPERATING SUPPLIES (E)	253	535	55	0	0	500	500	500	0	
300-58966-170	SEWER UTILITIES - NATURAL GAS (E)	3,127	9,604.18-	1,326	1,302	2,604	3,750	3,000	396	(750)	
300-58966-171	SEWER UTILITIES - ELECTRIC (E)	11,929	11,856	11,835	7,562	15,125	14,200	15,200	75	1,000	
300-58967-000	SEWER FUEL EXPENSE (E)	2,271	1,468	1,978	868	1,737	1,780	1,500	(237)	(280)	
300-58967-150	SEWER VEHICLE REPAIRS & MAINT (E)	932	2,675	0	184	369	3,000	3,000	2,631	0	
300-58968-150	SEWER COLLECTION SYSTEM MAINT (E)	8,900	11,403	17,825	55	110	10,000	15,000	14,890	5,000	
300-58969-130	SEWER IT EXPENSE (E)	107	367	0	0	0	650	0	0	(650)	
300-58969-160	SEWER OFFICE SUPPLIES (E)	10,908	8,830	4,172	2,631	5,262	10,000	3,500	(1,762)	(6,500)	
300-58969-200	SEWER TELEPHONE (E)	940	1,264	3,842	1,709	3,417	1,000	1,000	(2,417)	0	
300-58970-000	SEWER ATTORNEY EXPENSE (E)	0	982	437	0	0	925	925	925	0	
300-58972-000	SEWER AUDIT EXPENSE (E)	9,779	12,339	29,455	17,823	17,823	12,000	17,000	(823)	5,000	
300-58973-000	SEWER ENGINEERING EXPENSE (E)	1,429	3,080	3,191	1,300	2,600	2,000	2,000	(600)	0	
300-58974-000	SEWER INSURANCE EXPENSE (E)	26,532	29,330	34,706	32,727	32,727	38,000	36,000	3,273	(2,000)	
300-58975-190	SEWER DRUG TESTING EXPENSE (E)	86	0	0	0	0	0	0	0	0	
300-58976-000	SEWER TRAINING EXPENSE (E)	250	171	806	0	0	250	250	250	0	
300-58977-000	SEWER REPLACEMENT FUND (E)	0	7,260	0	0	0	8,000	8,000	8,000	0	
300-58978-000	SLIP LINERS (E)	0	0	0	0	0	0	0	0	0	

9/12/2025											
		2022	2023	2024	2025	2025	2025	2026	2026 Budget vs	2026 Budget vs	
EXPENDITURES		Prior Year 3	Prior Year 2	Prior Year 1	Current Year	Current Year	Current Year	Future Year	2025 Estimates	2025 Budget	
Account	Title	Actual Audited	Actual Audited	Actual	Actual 6 Mo	Estimates	Budget	Budget	\$ DIFF	\$ DIFF	
300-58980-300	WALCOMET SEWERAGE EXPENSES (E)	689,148	717,448	775,033	384,768	769,537	760,000	780,000	10,463	20,000	
300-58980-310	WALCOMET SEWER CONNECTION FEE (E)	66,000	76,000	71,910	4,230	8,460	71,910	20,000	11,540	(51,910)	
300-58996-000	I & I REDUCTION (E)	37,135	0	0	0	0	20,000	20,000	20,000	0	
300-58960-000	SEWER DEBT SERVICE - PRINCIPAL (E)	0	0	0	103,313	103,313	110,800	108,526	5,213	(2,274)	
300-58961-000	SEWER DEBT SERVICE - INTEREST (E)	0	0	0	56,597	103,156	103,156	105,884	2,728	2,728	
200-57999-000	CWFL PRINC	0	0	0	0	0	0	87,309	87,309	87,309	
200-57999-150	CWLF INTEREST	0	0	0	862	1,723	0	42,522	40,799	42,522	
	SEWER FUND - REVENUES:	1,325,416	1,476,407	1,416,783	714,106	1,414,817	1,319,845	1,319,845	(94,972)	0	
	SEWER FUND - EXPENDITURES:	1,105,109	1,134,510	1,416,411	869,522	1,436,336	1,535,177	1,650,124	213,788	114,947	
	SEWER FUND - TOTAL:	220,307	341,897	373	(155,415)	(21,518)	(215,332)	(330,279)	(308,760)	(114,947)	

9/12/2025											
		2022	2023	2024	2025	2025	2025	2026	2026 Budget vs	2026 Budget vs	
EXPENDITURES		Prior Year 3	Prior Year 2	Prior Year 1	Current Year	Current Year	Current Year	Future Year	2025 Estimates	2025 Budget	
Account	Title	Actual Audited	Actual Audited	Actual	Actual 6 Mo	Estimates	Budget	Budget	\$ DIFF	\$ DIFF	
200-51990-000	EMPLOYEE RECOGNITION	0	250	341	0	0	475	475		0	
200-57346-000	NEW WATER METERS (E)	22,926.00-	4,192	0	6,510	13,019	25,000	25,000	11,981	0	
200-57346-100	METER REPLACEMENT PROGRAM (E)	26,351	0	275	13,616	27,231	30,000	30,000	2,769	0	
200-57403-000	WATER DEPRECIATION (E)	223,863	212,323	274,586	0	0	0	0	0	0	
200-57408-000	WATER TAX EQUIVALENT (E)	99,961	74,355	100,875	0	0	100,800	100,800	100,800	0	
200-57427-000	INTEREST EXPENSE (E)	122,973	247,536	232,359	2,576	5,152	0	0	(5,152)	0	
200-57599-000	WATER INSURANCE EXPENSE (E)	26,532	29,330	34,706	32,727	32,727	33,000	33,000	274	0	
200-57600-150	WELL #3 - REPAIRS (E)	609	690	1,310	270	540	800	800	260	0	
200-57601-150	WELL #1 - REPAIRS (E)	0	451	0	0	0	800	800	800	0	
200-57602-150	WELL #2 - REPAIRS (E)	13,059	0	1,514	90,550	181,101	800	800	(180,301)	0	
200-57610-140	WATER FUND CAPITAL OUTLAY (E)	43,127.17-	1,852	7,148	1,539,478	3,078,956	0	0	(3,078,956)	0	Water Fund or Capital Fund
200-57622-170	WATER POWER - NATURAL GAS (E)	6,500	6,740	2,054	3,201	6,402	7,000	7,000	598	0	
200-57622-171	WATER POWER - ELECTRIC (E)	70,409	78,729	76,963	42,313	84,626	65,000	84,000	(626)	19,000	
200-57623-160	WATER PUMPING SUPPLIES (E)	206	170	574	0	0	200	200	200	0	
200-57623-170	WATER TESTING (E)	2,606	6,012	3,090	1,188	2,375	3,000	3,000	625	0	
200-57630-110	WATER TREATMENT - WAGES (E)	57,757	53,275	48,941	32,529	65,057	55,000	58,000	(7,057)	3,000	12% Health Increase & Dental Vision
200-57630-112	WATER TREATMENT - OT WAGES (E)	1,466	1,562	1,786	545	1,090	1,500	1,500	410	0	12% Health Increase & Dental Vision
200-57630-113	WATER TREATMENT - DBL OT WAGES (E)	1,027	1,050	1,160	316	633	1,500	1,500	867	0	12% Health Increase & Dental Vision
200-57630-121	WATER TREATMENT - FICA (E)	3,698	4,049	4,210	2,603	5,206	4,400	4,600	(606)	200	
200-57630-122	WATER TREATMENT - RETIREMENT (E)	2,507	3,914	3,987	2,343	4,687	4,000	4,200	(487)	200	
200-57630-123	WATER TREATMENT - HEALTH INS (E)	10,158	8,596	5,660	3,338	6,676	6,800	7,600	924	800	
200-57630-124	WATER TREATMENT - LIFE INS (E)	121	111	58	31	62	100	110	48	10	
200-57630-127	WATER TREATMENT HSA FUNDING (E)	3,333	3,472	1,667	972	1,944	1,700	1,700	(244)	0	
200-57631-160	WATER TREATMENT CHEMICALS (E)	122,518	138,862	112,083	60,980	121,960	140,000	130,000	8,040	(10,000)	
200-57632-160	WATER TREATMENT SUPPLIES (E)	2,239	2,440	1,858	743	1,485	2,200	8,200	6,715	6,000	
200-57635-150	WATER TREATMENT REPAIRS/ MAINT (E)	2,567	4,341	2,597	2,159	4,319	5,000	5,000	681	0	
200-57640-110	WATER DISTRIBUTION - WAGES (E)	48,985	57,925	51,704	32,417	64,835	55,000	58,000	(6,835)	3,000	12% Health Increase & Dental Vision
200-57640-112	WATER DISTRIBUTION - OT WAGES (E)	1,466	1,562	1,786	545	1,090	1,500	1,500	410	0	12% Health Increase & Dental Vision
200-57640-113	WATER DISTRIBUTION-DBL OT WAGE (E)	1,027	1,050	1,161	317	633	1,500	1,500	867	0	
200-57640-121	WATER DISTRIBUTION - FICA (E)	3,699	4,050	4,211	2,604	5,207	4,225	4,600	(607)	375	
200-57640-122	WATER DISTRIBUTION -RETIREMENT (E)	3,870	3,915	3,988	2,344	4,689	4,000	4,200	(489)	200	
200-57640-123	WATER DISTRIBUTION - HLTH INS (E)	10,158	8,596	4,794	3,338	6,676	6,800	7,600	924	800	
200-57640-124	WATER DISTRIBUTION - LIFE INS (E)	121	111	58	31	62	100	100	38	0	
200-57640-127	WATER DISTRIBUTION HSA FUNDING (E)	3,334	3,473	1,667	972	1,945	1,800	1,800	(145)	0	
200-57641-160	WATER DISTRIBUTION SUPPLIES (E)	5,829	3,907	5,523	1,670	3,341	6,000	6,000	2,659	0	
200-57650-150	WATER TOWERS REPAIRS/MAINT (E)	114	780	13,846	0	0	8,000	1,500	1,500	(6,500)	
200-57651-150	WATER MAINS REPAIRS/MAINT (E)	44,000	18,654	32,983	32,825	65,649	25,000	35,000	(30,649)	10,000	
200-57652-150	WATER SERVICES REPAIRS/ MAINT (E)	8,303	4,165	6,711	5,554	11,109	10,000	10,000	(1,109)	0	
200-57653-151	WATER METER TESTING (E)	0	3,230	376	0	0	4,000	4,000	4,000	0	
200-57654-150	HYDRANT REPAIRS/MAINT (E)	276.52-	2,018	0	0	0	12,000	12,000	12,000	0	
200-57656-110	WATER ACCOUNTING - WAGES (E)	46,863	47,663	52,431	32,620	57,000	57,000	58,181	1,181	1,181	
200-57656-150	CROSS CONNECTION INSPECTION (E)	19,080	20,840	21,720	10,904	21,808	22,000	23,000	1,192	1,000	
200-57902-110	WATER ACCOUNTING - OT WAGES	0	0	0	161	322	0	300	(22)	300	12% Health Increase & Dental Vision
200-57902-121	WATER ACCOUNTING - FICA (E)	3,464	3,459	3,994	2,571	5,142	4,400	4,500	(642)	100	
200-57902-122	WATER ACCOUNTING- RETIREMENT (E)	3,470	3,207	3,769	2,278	4,557	4,100	4,189	(368)	89	

9/12/2025											
		2022	2023	2024	2025	2025	2025	2026	2026 Budget vs	2026 Budget vs	
EXPENDITURES		Prior Year 3	Prior Year 2	Prior Year 1	Current Year	Current Year	Current Year	Future Year	2025 Estimates	2025 Budget	
Account	Title	Actual Audited	Actual Audited	Actual	Actual 6 Mo	Estimates	Budget	Budget	\$ DIFF	\$ DIFF	
200-57902-123	WATER ACCOUNTING - HEALTH INS (E)	16,326	10,232	12,504	7,622	15,245	15,500	17,318	2,073	1,818	12% Health Increase & Dental Vision
200-57902-124	WATER ACCOUNTING - LIFE INS (E)	0	0	129	95	190	150	150	(40)	0	
200-57902-127	WATER ACCT HSA FUNDING (E)	3,281	2,865	3,125	1,823	3,200	3,200	3,125	(75)	(75)	
200-57903-125	WATER METER READING - UNIFORMS (E)	4,916	2,267	2,673	952	1,905	5,500	4,000	2,095	(1,500)	
200-57920-110	WATER ADMIN - WAGES (E)	33,397	34,304	38,352	23,606	41,000	41,000	41,579	579	579	
200-57920-121	WATER ADMIN - FICA (E)	2,300	2,297	2,640	1,715	3,200	3,200	3,200	0	0	
200-57920-122	WATER ADMIN - RETIREMENT (E)	2,425	2,429	(15,514)	1,634	3,268	2,900	2,994	(274)	94	
200-57920-123	WATER ADMIN - HEALTH INS (E)	7,162	6,542	7,831	4,991	9,982	10,100	11,277	1,295	1,177	12% Health Increase & Dental Vision
200-57920-124	WATER ADMIN - LIFE INS (E)	0	0	148	93	150	150	229	79	79	
200-57920-127	WATER ADMIN HSA FUNDING (E)	2,000	2,313	2,000	1,167	2,000	2,000	2,000	0	0	
200-57920-127	WATER IT EXPENSE (E)	107	601	671	19	37	1,200	1,200	1,163	0	
200-57921-130	BANK-CR CARD-PMT PROCESS'G FEE	0	396	12,771	3,836	7,672	0	7,700	28	7,700	
200-57921-160	WATER OFFICE SUPPLIES (E)	8,378	12,134	4,775	4,020	8,040	10,000	4,000	(4,040)	(6,000)	
200-57921-200	WATER TELEPHONE (E)	988	1,247	3,842	1,721	3,441	850	700	(2,741)	(150)	
200-57922-000	SOFTWARE LIC FEES & IT SUPPORT (E)	809	16	0	0	0	0	0	0	0	
200-57923-000	WATER ATTORNEY EXPENSE (E)	0	982	437	0	0	1,200	1,200	1,200	0	
200-57924-000	WATER ENGINEERING EXPENSE (E)	739	3,920	21,626	3,290	6,580	10,000	6,500	(80)	(3,500)	
200-57925-000	WATER AUDIT EXPENSE (E)	11,179	17,329	32,455	17,823	17,823	12,000	18,000	177	6,000	
200-57925-100	WATER RATE STUDY EXPENSE (E)	5,968	0	20,157	19,512	22,000	0	0	(22,000)	0	
200-57928-000	WATER REGULATORY EXPENSE (E)	822	818	0	0	0	950	0	0	(950)	
200-57930-130	WATER DRUG TESTING EXPENSE (E)	0	0	0	0	0	1,000	1,000	1,000	0	
200-57930-140	WATER DIGGERS HOTLINE EXPENSE (E)	243	692	341	311	621	3,000	1,500	879	(1,500)	
200-57929-000	WATER TRAINING EXPENSE (E)	1,981	2,122	2,043	1,560	3,120	3,500	3,500	380	0	
200-57930-190	WATER TRAINING EXPENSE	2,231	1,738	3,023	1,552	3,104	1,500	3,000	(104)	1,500	
200-57933-150	WATER TRANSP REPAIRS/MAINT (E)	1,159	558	1,294	458	916		1,000	84	1,000	
200-57933-180	WATER FUEL EXPENSE (E)	1,240	994	1,030	687	1,374	1,500	1,200	(174)	(300)	
200-57933-000	WATER DEBT SERVICE PRINCIPAL (E)	0	0	0	196,829	518,458	667,513	206,771	(311,687)	(460,742)	
200-57933-150	WATER DEBT SERVICE INTEREST (E)	0	0	0	110,785	221,963	299,363	207,140	(14,823)	(92,223)	
200-57935-150	WATER PLANT REPAIRS/MAINT (E)	4,525	11,188	8,100	8,325	16,651	15,000	15,000	(1,651)	0	
200-57934-000	DEBT ISSUANCE COST (E)	90,558	0	0	0	0	0	0	0	0	
200-57934-000	WATER DEBT SERVICE MISC EXP (E)	158	317	726	483	967	0	0	(967)	0	
200-57951-000	WATER SHOP TOOLS (E)	281	146	514	0	0	500	500	500	0	
200-57952-000	WATER LAB EQUIPMENT	154	198	1,470	0	0	0	2,000	2,000	2,000	
200-57995-000	SWLF PRINC	0	0	0	5,628	11,256	0	154,487	143,231	154,487	Assumes draw 100% in 2026
200-57995-150	SWFL INTEREST	0	0	0	1,488	2,976	0	75,240	72,264	75,240	Assumes draw 100% in 2026
200-57996-000	CLEAN WATER FUND LOAN EXP	0	0	17,009	9	18	0	0	(18)	0	Assumes draw 100% in 2026
200-57997-000	SAFE DRINKING WATER LOAN EXP	0	0	20,009	9	18	0	0	(18)	0	Assumes draw 100% in 2026
200-58801-000	IT SUPPORT/ANNUAL FEES	4,048	6,126	4,985	13,028	15,000	0	15,000	0	15,000	
	WATER FUND - REVENUES:	884,891	1,006,621	927,701	428,709	857,418	961,700	1,462,903	605,485	501,203	
	WATER FUND - EXPENDITURES:	1,211,619	1,197,675	1,341,687	2,405,210	4,841,484	1,829,276	1,558,764	(3,283,195)	(270,512)	
	WATER FUND - TOTAL:	(326,728)	(191,054)	(413,986)	(1,976,501)	(3,984,066)	(867,576)	(95,861)	3,888,680	771,715	

9/12/2025											
		2022	2023	2024	2025	2025	2025	2026	2026 Budget vs	2026 Budget vs	
EXPENDITURES		Prior Year 3	Prior Year 2	Prior Year 1	Current Year	Current Year	Current Year	Future Year	2025 Estimates	2025 Budget	
Account	Title	Actual Audited	Actual Audited	Actual	Actual 6 Mo	Estimates	Budget	Budget	\$ DIFF	\$ DIFF	
100-54100-110	DPW ADMIN WAGES (E)	38,279	39,796	45,335	26,541	53,082	47,500	47,270	(5,812)	(230)	2% COLA Placeholder
100-54100-121	DPW ADMIN FICA (E)	2,587	2,592	2,929	1,801	3,603	3,600	3,617	14	17	2% COLA Placeholder
100-54100-122	DPW ADMIN RETIREMENT (E)	2,844	2,951	3,106	1,610	3,220	3,300	3,404	184	104	2% COLA Placeholder
100-54100-123	DPW ADMIN HEALTH INSURANCE (E)	9,137	9,534	10,285	6,279	12,559	12,600	14,096	1,538	1,496	12% Health increase and added Dental
100-54100-124	DPW ADMIN LIFE INSURANCE (E)	0	0	0	0	90	100	91	1	(9)	
100-54100-127	DPW HSA FUNDING (E)	2,500	3,125	2,500	1,250	2,500	2,500	2,500	0	0	
100-54100-300	ENGINEERING (E)	9,371	7,476	1,098	0	0	6,000	99,900	99,900	93,900	
	ADMIN & ENGINEERING	64,717	65,473	65,252	37,482	75,054	75,600	170,877	95,824	95,277	
100-54310-110	STREETS WAGES (E)	87,510	95,843	97,909	48,778	97,556	89,500	89,500	(8,056)	0	2% COLA Placeholder
100-54310-112	STREETS OT WAGES (E)	2,215	3,317	2,772	892	1,784	1,700	2,000	216	300	2% COLA Placeholder
100-54310-113	STREETS DBL OT WAGES (E)	1,355	2,832	1,770	425	850	3,700	2,000	1,150	(1,700)	2% COLA Placeholder
100-54310-121	STREETS FICA (E)	6,655	7,471	7,574	3,698	7,396	7,000	7,800	404	800	2% COLA Placeholder
100-54310-122	STREETS RETIREMENT (E)	6,250	6,606	6,415	3,265	6,530	6,400	6,500	(30)	100	
100-54310-123	STREETS HEALTH INSURANCE (E)	19,503	17,453	15,658	9,577	19,153	19,400	21,900	2,747	2,500	12% Health increase and added Dental
100-54310-124	STREETS LIFE INSURANCE (E)	255	272	232	116	232	250	275	43	25	
100-54310-125	STREETS UNIFORMS (E)	2,446	1,146	974	371	742	2,500	1,500	758	(1,000)	
100-54310-127	STREETS HSA FUNDING (E)	5,019	5,901	3,504	1,746	3,492	4,200	3,600	108	(600)	
100-54310-150	STREETS EQUIP REPAIRS/MAINT (E)	26,560	24,965	31,720	14,568	29,136	25,000	25,000	(4,136)	0	
100-54310-160	STREETS SUPPLIES (E)	3,510	5,441	6,375	3,095	6,190	6,500	6,500	310	0	
100-54310-170	STREETS GAS (E)	3,603	3,906	3,106	3,058	6,116	4,000	4,000	(2,116)	0	
100-54310-171	STREETS ELECTRIC (E)	6,209	5,372	5,418	2,980	5,959	6,000	6,000	41	0	
100-54310-173	STREETS WATER & SEWER (E)	676	718	710	369	738	900	900	162	0	
100-54310-175	STREETS ROAD MAINTENANCE (E)	24,244	4,052	25,265	4,437	8,874	25,000	30,000	21,126	5,000	
100-54310-180	STREETS FUEL (E)	13,285	11,230	11,966	3,017	6,033	9,500	9,500	3,467	0	
100-54310-190	STREETS TRAINING (E)	336	860	1,740	28	56	1,500	1,500	1,444	0	
100-54310-200	STREETS TELEPHONE (E)	579	1,281	455	271	542	500	600	58	100	
100-54310-280	SNOW/ICE CONTROL MATERIALS (E)	16,892	15,547	7,625	7,802	15,605	17,500	17,500	1,895	0	
100-54310-281	TRAFFIC SIGNS/MARKINGS (E)	2,363	1,938	1,503	147	293	2,000	2,000	1,707	0	
100-54310-282	HIGHWAY STRIPING/MARKING (E)	0	2,010	0	330	660	1,000	1,000	340	0	
100-54420-000	STREET LIGHTING (E)	34,918	41,817	37,592	19,620	39,240	37,000	40,000	760	3,000	
	STREETS	264,380	259,976	270,284	128,588	257,177	271,050	279,575	22,398	8,525	
100-54710-000	REFUSE COLLECTIONS (E)	163,891	154,715	144,750	78,860	157,721	167,600	172,628	14,907	5,028	
	GEN FUND - PUBLIC WORKS:	492,988	480,164	480,286	244,931	489,951	514,250	623,080	133,129	108,830	