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

TUESDAY, SEPTEMBER 16, 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 Department Budgets for:
(1) Lakefront;
(2) Parks;
(3) Recreation; and
(4) General Administration

IV. Committee Review of Draft 2026-30 Capital Improvements Plan (CIP) and Debt Service

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

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**	
GENERAL FUND:											
100-41100	**GENERAL FUND - PROPERTY TAX LEVY:**	**1,720,376**	**1,776,259**	**1,763,209**	**1,192,094**	**1,793,544**	**1,793,544**	**1,805,000**	**11,456**	**11,456**	
100-41101	DELINQUENT PP TAX (R)	299	37	70	0	0	50	0	**0**	**(50)**	
100-41104	UTILITY TAX EQUIVALENT (R)	103,634	77,245	104,570	0	77,000	77,000	77,000	**0**	**0**	
100-41105	ROOM TAX (R)	63,022	72,273	85,941	32,695	65,391	75,000	75,000	**9,609**	**0**	
100-41106	CABLE FRANCHISE FEES (R)	53,112	50,765	49,108	24,383	48,766	51,000	48,000	**(766)**	**(3,000)**	
100-41110	MERCY PILOT (R)	55,774	55,813	57,583	0	59,310	59,310	60,793	**1,483**	**1,483**	2.5 CPI estimate
100-41111	WLC PILOT (R)	0	0	0	0	37,500	37,500	37,500	**0**	**0**	Flat annual amount, no CPI
~~100-41200~~	~~COUNTY AND MUNICIPAL AID (R)~~	~~0~~	~~0~~	~~0~~	~~0~~	~~0~~	~~30,600~~	~~0~~	**0**	**(30,600)**	Should be 100-42002
~~100-41201~~	~~SUPPLEMENTAL CTY & MUNICPL AID (R)~~	~~0~~	~~0~~	~~0~~	~~0~~	~~0~~	~~82,000~~	~~0~~	**0**	**(82,000)**	Should be 100-42002
	GEN FUND - OTHER TAXES:	**275,840**	**256,133**	**297,272**	**57,078**	**287,967**	**412,460**	**298,293**	**10,326**	**(114,167)**	
100-42001	EXEMPT COMPUTER AID (R)	470	470	470	470	470	500	500	**30**	**0**	
100-42002	STATE SHARED REVENUE (R)	65,744	64,979	144,452	0	145,614	64,000	146,000	**386**	**82,000**	2025 Estimate Per DOR July Report
100-42006	TRANSPORTATION AID (R)	191,204	204,452	208,415	110,376	210,000	220,000	210,000	**0**	**(10,000)**	2025 Per WI DOT Sheet
100-42007	POLICE TRAINING FROM STATE (R)	1,120	1,440	2,640	0	1,400	1,400	1,400	**0**	**0**	
100-42008	OTHER STATE AIDS (R)	18,165	24,475	16,465	4,710	24,000	24,000	5,000	**(19,000)**	**(19,000)**	
100-42009	POLICE GRANT FROM CTY (R)	7,195	3,065	8,488	1,820	3,640	3,000	3,000	**(640)**	**0**	
100-42010	POLICE SRO REVENUE (R)	66,455	67,452	29,406	71,648	101,000	67,000	68,000	**(33,000)**	**1,000**	1 xtra billing 2025, late for 2024
100-42011	POLICE GRANT FROM LWMMI	2,500	0	0	0	0	0	0	**0**	**0**	
100-42012	MISC GRANTS	0	0	306	37,312	37,312	0	0	**(37,312)**	**0**	2025 Tornado Grants
100-42013	POLICE FEDERAL/DOJ GRANTS	0	0	0	1,315	1,315	0	0	**(1,315)**	**0**	
100-42020	LAND USE CONVERSION FEES (R)	3,489	1,574	2,307	0	0	0	0	**0**	**0**	
100-42035		600	0	0	0	0	0	0	**0**	**0**	
	GEN FUND - INTERGOVERNMENTAL:	**356,941**	**367,908**	**412,949**	**227,650**	**524,751**	**379,900**	**433,900**	**(90,851)**	**54,000**	
100-43001	LIQUOR/BEER LICENSE (R)	17,048	8,947	6,495	6,535	6,535	6,300	6,525	**(10)**	**225**	
100-43002	OPERATOR LICENSE (R)	2,560	3,860	2,510	2,700	3,000	2,200	2,700	**(300)**	**500**	
100-43006	BUILDING PERMITS (R)	88,365	111,812	136,432	68,170	110,000	80,000	290,000	**180,000**	**210,000**	$90K Permit for Preserve Development
100-43007	ELECTRICAL PERMITS (R)	17,491	23,597	27,072	9,325	18,649	17,000	20,000	**1,351**	**3,000**	2024 total permits revenues = $400,846,
100-43008	PLUMBING PERMITS (R)	20,306	27,680	237,402	10,969	21,939	20,000	22,000	**61**	**2,000**	Expenses = $168,888 (42%)
100-43009	ROOM TAX PERMIT (R)	800	1,275	450	425	850	600	600	**(250)**	**0**	2024 Plumbing Permits?
100-43013	RENTAL PROP ADMIN (R)	20	30	0	10	20	0	0	**(20)**	**0**	2024 $90K WLC Permit in Plumbing
100-43014	CIGARETTE LICENSE (R)	300	400	300	300	300	300	300	**0**	**0**	
100-43015	ZONING AND PLANNING FEES (R)	27,551	23,244	21,561	9,458	18,916	20,000	20,000	**1,084**	**0**	
100-43016	TREE PERMIT (R)	5,435	6,800	7,855	2,425	4,850	6,000	6,000	**1,150**	**0**	
100-43018	DOG LICENSE (R)	503	477	337	1,255	1,255	1,000	1,000	**(255)**	**0**	
100-43021	TOURIST ROOMING HOUSE PERMIT (R)	3,375	8,100	5,400	5,850	5,850	5,850	5,850	**0**	**0**	
100-43022	SHORT TERM RENTAL PERMIT (R)	19,368	27,550	27,175	1,900	18,050	19,000	19,000	**950**	**0**	
100-43025	TRANSIENT MERCHANT PERMIT (R)	0	1,000	400	400	400	150	400	**0**	**250**	
100-43090	INVOICED SERVICE PAYMENTS (R)	81,225	124,780	150,044	44,514	89,028	124,000	100,000	**10,972**	**(24,000)**	
	GEN FUND - LICENSES & PERMITS:	**284,346**	**369,552**	**623,432**	**164,236**	**299,642**	**302,400**	**494,375**	**194,733**	**191,975**	

9/12/2025 Account	REVENUES Title	2022 Prior Year 3 Actual Audited	2023 Prior Year 2 Actual Audited	2024 Prior Year 1 Actual Audited	2025 Current Year Actual 6 Months	2025 Current Year Estimates	2025 Current Year Budget	2026 Future Year Budget	2026 Budget vs 2025 Estimates $ DIFF	2026 Budget vs 2025 Budget $ DIFF	
100-44040	POLICE GEN REVENUE (R)	354	4,475	312	112	224	250	250	**27**	**0**	
100-44043	POLICE ALARM PERMITS	0	0	10	10	20	0	0	**(20)**	**0**	
100-44049	SPECIAL ASSESSMENT LETTERS (R)	5,300	4,400	5,080	2,200	4,400	4,000	4,000	**(400)**	**0**	
100-44060	STREET OPENING PERMIT (R)	1,600	1,400	1,900	550	1,100	1,000	1,000	**(100)**	**0**	
100-44090	DONATION/SPONSORSHIP REVENUE (R)	0	0	500	3,100	5,000	6,000	7,000	**2,000**	**1,000**	Rec Dept
100-44092	RECREATION MISC REVENUE (R)	0	0	0	810	1,619	3,700	2,000	**381**	**(1,700)**	Rec Dept
100-44094	ATHLETIC PROGRAM REVENUE (R)	0	0	190	7,658	7,700	12,000	12,500	**4,800**	**500**	Rec Dept
100-44098	REC DEPT PROGRAM REVENUE (R)	1,238	922	770	4,170	14,000	15,000	16,500	**2,500**	**1,500**	Rec Dept
100-44100	BASEBALL/SOFTBALL REG FEES	7,795	6,765	6,795	0	0	0	0	**0**	**0**	
100-44101	REC DEPT EVENTS/TRIPS (R)	0	0	0	0	0	500	4,000	**4,000**	**3,500**	Rec Dept
100-44102	ADULT PROGRAM REVENUE	3,833	3,499	3,431	0	0	0	0	**0**	**0**	
100-44103	SUMMER PROGRAM REVENUE	2,175	3,835	2,770	0	0	0	0	**0**	**0**	
100-44106	DONATION/SPONSORSHIP REVENUE (R)	2,450	1,950	3,000	0	0	0	0	**0**	**0**	
100-44107	FACILITY RENTAL REVENUE (R)	2,800	4,300	5,100	3,360	6,720	9,300	8,200	**1,480**	**(1,100)**	Rec Dept
100-44108	EDGEWATER DEPOSIT (R)	0	0	0	0	0	0	0	**0**	**0**	
100-44301	WATERWAY MARKERS (R)	6,309	6,629	6,321	6,559	6,559	6,300	6,300	**(259)**	**0**	
100-44620	LAKEFRONT/SHORE INCOME (R)	9,749	15,028	16,193	8,168	8,200	16,000	8,200	**0**	**(7,800)**	
100-44621	BEACH REVENUE (R)	94,681	103,569	59,349	47,908	85,000	85,000	85,000	**0**	**0**	
100-44622	LAUNCH REVENUE (R)	190,034	212,924	221,958	129,262	175,000	210,000	300,000	**125,000**	**90,000**	Full year increased launch rates
100-44623	HORVATH DRY STORAGE REVENUE (R)	24,231	24,257	25,217	25,117	25,117	25,300	25,300	**183**	**0**	
100-44625	TOWN OF LINN BEACH REVENUE (R)	16,380	15,120	11,340	14,000	14,000	15,000	14,000	**0**	**(1,000)**	
100-44630	KAYAK/PADDLEBOARD RENTAL FEES (R)	16,445	13,597	7,270	3,642	10,000	15,000	10,000	**0**	**(5,000)**	Rec Dept
	GEN FUND - CHARGES FOR SERVICES:	**385,374**	**422,670**	**377,506**	**256,626**	**364,659**	**424,350**	**504,250**	**139,591**	**79,900**	
100-45001	COURT FINE REVENUE (R)	33,452	32,215	33,048	5,533	6,500	26,000	7,500	**1,000**	**(18,500)**	
100-45002	PARKING TICKET REVENUE (R)	6,056	10,077	4,581	2,171	4,000	8,000	4,000	**0**	**(4,000)**	
	GEN FUND - FINES & FORFEITURES:	**39,508**	**42,291**	**37,629**	**7,704**	**10,500**	**34,000**	**11,500**	**1,000**	**(22,500)**	
100-46000	WEED AND NUISANCE CONTROL (R)	1,050	750	0	750	750	750	750	**0**	**0**	
100-48004	INTEREST ON INVESTMENTS - RESERVES	84,754	338,676	272,323	127,376	254,752	48,680	80,827	**(173,925)**	**32,147**	2026 Interest based upon 2024 audit reserves 2,694,238 @3.0% interest rate. Auditor? How much arbitrage
100-48013	BOAT SLIP RENTAL (R)	248,138	253,715	260,386	290,679	293,335	286,000	295,000	**1,665**	**9,000**	
100-48014	MISCELLANEOUS DONATIONS (R)				0	0	0	0	**0**	**0**	
100-48015	GENEVA LK LAW ENFORCEMENT AGCY (R)	36,071	31,653	24,663	23,150	32,000	32,000	32,000	**0**	**0**	
100-48016	MUNICIPAL BUSINESS LEASE PYMT (R)	1,184	994	857	0	0	1,000	1,000	**1,000**	**0**	
100-48017	TOWER LEASE	0	0	2,500	0	0	0	0	**0**	**0**	
100-48020	GLEA CBCW GRANT	0	2,400	2,400	0	0	2,400	2,400	**2,400**	**0**	
	VH SITE CELLULAR ANTENNA ONE TIME FEE	0	0	0	0	19,750	0	0	**(19,750)**	**0**	2025 one time payment for lease
	VH SITE CELLULAR ANTENNA ANNUAL LEASE	0	0	0	0	8,000	0	48,000	**40,000**	**48,000**	4th Qtr 2025 ($2K mo) and Full Year 2026 ($4K mo) and beyond
	GEN FUND - COMMERCIAL:	**371,198**	**628,188**	**563,129**	**441,955**	**608,587**	**370,830**	**459,977**	**(148,610)**	**89,147**	

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
100-49001	AURORA DONATION (R)	3,250	3,250	3,250	0	0	0	0	**0**	**0**
100-49002	INSURANCE PAYMENTS/REBATE (R)	75,138	3,478	29,549	14,370	14,370	2,500	3,000	**(11,370)**	**500**
100-49003	SALE OF VGE ASSET (R)	26,812	0	7,793	0	1,000	1,000	1,000	**0**	**0**
100-49009	GENERAL MISC UNCLASS (R)	(1,014)	0	10,412	337	500	500	500	**0**	**0**
110-42004	POLICE DONATIONS (R)	3,119	6,015	157	220	300	0	0	**(300)**	**0**
110-49200	OPERATING TRANSFER IN (R)	0	0	0	0	0	0	0	**0**	**0**
	GEN FUND - MISCELLANEOUS:	**107,305**	**12,743**	**51,161**	**14,927**	**16,170**	**4,000**	**12,000**	**(4,170)**	**8,000**
	GENERAL FUND - REVENUES:	**3,540,888**	**3,875,743**	**4,126,286**	**2,362,271**	**3,905,820**	**3,721,484**	**4,019,295**	**113,475**	**297,811**
	GENERAL FUND - EXPENDITURES:	**3,718,861**	**3,531,824**	**3,722,964**	**2,075,239**	**3,557,408**	**3,711,774**	**4,154,516**	**597,109**	**442,742**
	GENERAL FUND - TOTAL:	**(177,973)**	**343,919**	**403,322**	**287,031**	**348,412**	**9,710**	**(135,222)**	**(483,634)**	**(144,932)**

9/12/2025											
EXPENDITURES Account	Title	2022 Prior Year 3 Actual Audited	2023 Prior Year 2 Actual Audited	2024 Prior Year 1 Actual	2025 Current Year Actual 6 Mo	2025 Current Year Estimates	2025 Current Year Budget	2026 Future Year Budget	2026 Budget vs 2025 Estimates $ DIFF	2026 Budget vs 2025 Budget $ DIFF	
100-55210-110	REC DEPT WAGES (E)	77,839	99,664	90,067	59,202	118,404	122,000	129,500	11,096	7,500	2% COLA Placeholder + shift from Rec Athletics to Wages
100-55210-121	REC DEPT FICA (E)	6,022	7,603	6,738	4,668	9,336	9,300	9,486	150	186	2% COLA Placeholder
100-55210-122	REC DEPT RETIREMENT (E)	4,085	4,239	4,205	3,054	5,300	5,300	5,500	200	200	2% COLA Placeholder
100-55210-123	REC DEPT HEALTH INSURANCE (E)	7,087	6,752	7,137	5,040	10,080	10,000	11,200	1,120	1,200	12% Health increase and added Dental
100-55210-124	REC DEPT LIFE INSURANCE (E)	54	46	54	42	85	80	80	(5)	0	
100-55210-127	REC DEPT HSA FUNDING (E)	2,500	2,917	2,292	1,458	2,917	2,500	2,500	(417)	0	
100-55210-130	REC DEPT TECHNOLOGY/IT (E)	2,032	846	1,220	1,765	3,529	2,200	2,100	(1,429)	(100)	
100-55210-143	FACILITY MAINTENANC/EQUIPMENT (E)	5,000	275	1,251	2,486	4,971	6,000	8,500	3,529	2,500	
100-55210-150	REC DEPT REPAIRS/MAINTENANCE	0	2,351	230	0	0	0	0	0	0	
100-55210-160	REC DEPT SUPPLIES/MATERIALS (E)	1,833	3,110	1,523	1,037	2,074	2,500	2,500	426	0	
100-55210-161	REC DEPT MARKETING/PROMOTION (E)	0	0	0	0	0	4,000	3,000	3,000	(1,000)	
100-55210-190	REC DEPT TRAINING (E)	1,282	507	110	175	350	1,750	1,200	850	(550)	
	REC DEPT TELEPHONE	1,079	1,034	1,668	0	0	0	0	0	0	
	REC DEPT PUBLICATIONS	0	3,113	3,033	0	0	0	0	0	0	
100-55210-220	REC DEPT SOFTWARE/SUBSCRIPTION (E)	0	0	0	1,506	3,012	1,500	2,000	(1,012)	500	
100-55210-270	REC DEPT ATHLETIC PROGRAM EXP (E)	3,000	2,840	3,444	10,308	11,000	20,000	9,200	(1,800)	(10,800)	
	REC DEPT BASEBALL EXPENSES	8,169	6,788	7,892	0	0	0	0	0	0	
100-55210-273	REC DEPT ADULT FITNESS	1,430	416	57	0	0	0	0	0	0	
100-55210-275	REC DEPT PROGRAM EXPENSES (E)	8,609	9,084	13,290	9,208	18,417	16,000	19,000	583	3,000	
100-55210-278	EVENT EXPENSES (E)	968	569	472	2,100	4,200	2,000	7,750	3,550	5,750	
100-55210-279	REC DEPT DONATION/SPONSORSHIP (E)	4,968	745	999	1,000	2,000	0	6,000	4,000	6,000	
100-55210-280	KAYAK/PADDLEBOARD EXPENSE (E)	789	837	496	2,171	4,341	2,000	3,600	(741)	1,600	
100-55210-281	RECREATION MISC EXPENSE (E)	0	0	0	0	0	1,000	0	0	(1,000)	
	GEN FUND - RECREATION	**136,747**	**153,736**	**146,178**	**105,220**	**200,016**	**208,130**	**223,116**	**23,100**	**14,986**	
100-55410-110	PARKS WAGES (E)	42,273	47,041	53,286	26,661	53,321	64,000	58,000	4,679	(6,000)	2% COLA Placeholder
100-55410-112	PARKS OT WAGES (E)	749	1,755	986	520	550	550	700	150	150	2% COLA Placeholder
100-55410-113	PARKS DBL OT WAGES (E)	328	1,782	593	380	760	0	550	(210)	550	2% COLA Placeholder
100-55410-115	PARKS CONTRACT LABOR (E)	10,414	6,353	10,802	1,225	2,450	10,000	10,000	7,550	0	
100-55410-120	PARKS UNEMPLOYMENT (E)	480	288	0	0	0	0	0	0	0	
100-55410-121	PARKS FICA (E)	3,232	3,878	4,061	2,226	4,452	4,900	4,000	(452)	(900)	2% COLA Placeholder
100-55410-122	PARKS RETIREMENT (E)	2,414	2,717	2,428	1,439	2,878	2,500	2,700	(178)	200	
100-55410-123	PARKS HEALTH INSURANCE (E)	9,121	8,612	10,206	6,239	12,477	12,500	14,200	1,723	1,700	12% Health increase and added Dental
100-55410-124	PARKS LIFE INSURANCE (E)	85	22	160	113	226	170	300	74	130	
100-55410-125	PARKS UNIFORMS (E)	2,077	686	598	115	229	2,000	1,500	1,271	(500)	
100-55410-127	PARKS HSA FUNDING (E)	3,314	3,404	3,163	1,860	3,720	2,500	3,200	(520)	700	
100-55410-148	TENNIS COURT MAINTENANCE (E)	579	0	0	0	0	2,000	2,000	2,000	0	
100-55410-150	PARKS REPAIRS/MAINT (E)	17,388	14,033	20,472	7,595	15,191	19,000	19,000	3,809	0	
100-55410-160	PARKS SUPPLIES (E)	1,667	926	1,764	2,242	4,484	1,500	1,800	(2,684)	300	
100-55410-170	PARKS GAS (E)	3,993	4,328	833	1,664	3,328	4,500	3,500	172	(1,000)	
100-55410-171	PARKS ELECTRIC (E)	6,998	8,736	7,765	5,875	11,749	8,000	8,000	(3,749)	0	
100-55410-173	PARKS WATER & SEWER (E)	3,235	4,044	3,371	1,338	2,677	3,740	3,500	823	(240)	
100-55410-180	PARKS FUEL (E)	12,391	7,970	9,215	2,240	4,481	7,500	6,000	1,519	(1,500)	
	PARKS	**120,737**	**116,572**	**129,705**	**61,731**	**122,972**	**145,360**	**138,950**	**15,978**	**(6,410)**	

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**	
100-55410-173	LAKEFRONT WAGES (E)	113,648	104,162	107,320	51,597	86,000	86,000	86,000	0	0	2% COLA Placeholder
100-55410-180	LAKEFRONT OT WAGES (E)	5,083	6,813	68	2,437	4,875	0	0	(4,875)	0	2% COLA Placeholder
100-55411-121	LAKEFRONT FICA (E)	9,083	8,565	8,221	4,912	9,825	6,800	6,800	(3,025)	0	2% COLA Placeholder
100-55411-125	LAKEFRONT UNIFORMS (E)	0	0	0	0	0	500	500	500	0	
100-55411-130	LAKEFRONT IT (E)	1,559	475	269	32	65	600	2,500	2,436	1,900	
100-55411-150	LAKEFRONT REPAIRS/MAINT (E)	9,414	5,803	5,199	11,278	13,000	8,000	8,000	(5,000)	0	
100-55411-153	LAKEFRONT PIER REPAIRS (E)	78,902	63,826	80,142	89,594	92,000	70,000	85,000	(7,000)	15,000	
100-55411-154	LAKEFRONT PIER INSTALLATION (E)	98,044	105,640	124,133	0	0	125,000	136,000	136,000	11,000	
100-55411-160	LAKEFRONT SUPPLIES (E)	13,636	11,877	12,333	12,407	13,000	11,000	14,500	1,500	3,500	
100-55411-171	LAKEFRONT ELECTRIC (E)	0	0	0	0	0	0	0	0	0	
100-55411-200	LAKEFRONT TELEPHONE (E)	911	919	926	613	1,225	1,000	1,000	(225)	0	
100-55412-000	GENEVA LK LEVEL CORP (E)	0	3,000	0	0	0	4,400	4,400	4,400	0	
100-55412-000	ENHANCEMENT COMMITTEE (E)	427	355	555	0	0	800	500	500	(300)	
100-56120-000	HOLIDAY DECORATION SUPPLIES (E)	1,112	723	388	999	1,997	1,500	1,500	(497)	0	
100-56130-000	TREE ENHANCEMENT (E)	6,590	9,933	9,558	1,566	3,133	8,500	8,500	5,367	0	
100-56420-190	HORVATH PROPERTY EXPENSE (E)	716	1,059	163	444	889	1,000	1,000	111	0	
	LAKEFRONT	**339,125**	**323,149**	**349,274**	**175,881**	**226,008**	**325,100**	**356,200**	**130,192**	**31,100**	
100-57000-000	OPERATING TRANSFER OUT	142,697	0	0	0	0	0	0	0	0	
100-57921-142	BANK SERVICE CHARGES AND FEES	0	0	50	172	344	0	300	(44)	300	
100-57921-150	LATE FEES, PENALTIES, INTEREST	0	191	40	51	101	0	50	(51)	50	
100-59000-000	OPERATING TRANSFER	0	12,800	0	0	0	0	0	0	0	
110-42004	POLICE DONATIONS	3,119	6,015	157	220	440	0	0	(440)	0	
	POLICE DONATION EXPENDITURES (E)	9,819	67	0	0	0	0	0	0	0	
	MISC	**155,635**	**19,073**	**247**	**443**	**885**	**0**	**350**	**(535)**	**350**	
	GEN FUND - PARKS, BEACH, LAUNCH:	**615,497**	**458,794**	**479,226**	**238,054**	**349,865**	**470,460**	**495,500**	**145,635**	**25,040**	

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	
100-51110-110	VILLAGE BOARD WAGES (E)	21,596	22,100	22,146	11,025	22,050	22,100	22,100	50	0	
100-51110-121	VILLAGE BOARD FICA (E)	1,687	1,691	1,746	843	1,687	1,700	1,700	13	0	
100-51110-130	VILLAGE BOARD OTHER EXPENSE (E)	632	0	0	606	1,211	1,000	1,000	(211)	0	
	VILLAGE BOARD	**23,915**	**23,791**	**23,893**	**12,474**	**24,948**	**24,800**	**24,800**	**(148)**	**0**	
100-51210-110	MUNICIPAL COURT WAGES (E)	31,741	32,745	37,891	12,825	12,825	9,300	4,200	(8,625)	(5,100)	Unemployment
100-51210-121	MUNICIPAL COURT FICA (E)	2,435	2,599	2,904	981	981	770	0	(981)	(770)	
100-51210-130	MUNICIPAL COURT OTHER EXPENSE (E)	0	0	0	3,000	3,000	0	1,000	(2,000)	1,000	
100-51210-150	MUNICIPAL COURT IT FEES (E)	4,644	4,407	4,544	4,500	4,500	1,500	0	(4,500)	(1,500)	
100-51210-160	MUNICIPAL COURT SUPPLIES (E)	143	12	296	46	135	0	0	(135)	0	
100-51210-161	MUNICIPAL COURT POSTAGE (E)	500	500	0	0	0	0	0	0	0	
100-51210-190	MUNICIPAL COURT TRAINING (E)	1,326	700	1,297	0	0	0	0	0	0	
	MUNICIPAL COURT	**40,789**	**40,962**	**46,933**	**21,352**	**21,441**	**11,570**	**5,200**	**(16,241)**	**(6,370)**	
100-51400-00	RECRUITING FEES	0	72,010	2,657	2,150	2,150	0	0	(2,150)	0	
100-51405-000	BILLABLE SERVICES (E)	70,327	124,305	170,916	16,409	32,818	109,000	0	(32,818)	(109,000)	Moved to Legal/Eng/Planning AR
100-51410-110	GEN ADMIN WAGES (E)	146,832	135,354	165,511	84,823	169,646	170,346	174,208	4,562	3,862	2% COLA Placeholder
100-51410-112	GEN ADMIN OT WAGES	0	0	0	89	178	0	200	22	200	2% COLA Placeholder
100-51410-115	GEN ADMIN UNEMPLOYMENT	0	50	0	0	0	0	0	0	0	
100-51410-121	GEN ADMIN FICA (E)	9,512	9,323	12,272	6,126	12,252	13,091	13,327	1,075	236	2% COLA Placeholder
100-51410-122	GEN ADMIN RETIREMENT (E)	9,468	8,563	11,734	5,904	11,807	11,938	12,543	736	605	2% COLA Placeholder
100-51410-123	GEN ADMIN HEALTH & DENTAL INSURANCE (E)	47,478	16,790	31,652	17,921	35,843	34,976	40,435	4,592	5,459	12% Health increase and added Dental
100-51410-124	GEN ADMIN LIFE INSURANCE (E)	460	674	730	392	785	750	1,064	280	314	
100-51410-127	GEN ADMIN HSA FUNDING (E)	7,771	5,859	7,655	3,625	7,250	7,250	7,250	0	0	
100-51410-130	GEN ADMIN IT EXPENSE (E)	1,401	1,142	4,060	3,735	5,000	4,000	5,000	0	1,000	
100-51410-130	GEN ADMIN OFFICE EQUIPMENT (E)	0	1,142	1,120	3,735	7,470	4,000	4,000	(3,470)	0	
100-51410-160	GEN ADMIN SUPPLIES (E)	8,971	7,398	9,895	4,592	9,184	10,000	10,000	816	0	
100-51410-161	GEN ADMIN POSTAGE (E)	4,259	11,889	12,068	6,311	10,000	6,500	7,200	(2,800)	700	
100-51410-162	GEN ADMIN COPIER EXPENSE (E)	1,200	4,379	3,138	2,225	4,451	3,600	3,600	(851)	0	
100-51410-190	GEN ADMIN TRAINING (E)	4,242	7,723	3,368	3,075	6,149	7,000	10,600	4,451	3,600	Administrator Annual ICMA Conference Fall 2026
100-51410-200	GEN ADMIN TELEPHONE (E)	10,156	8,080	4,018	2,772	5,544	4,000	4,000	(1,544)	0	Hotel 1200, Sessions 2,000, airfare 400
100-51410-210	GEN ADMIN PUBLICATIONS (E)	4,459	3,944	4,455	1,437	2,875	3,500	3,500	625	0	
100-51410-300	GEN ADMIN CODIFICATION (E)	7,362	4,210	3,580	1,728	3,456	6,200	6,100	2,644	(100)	
	GEN ADMIN	**333,898**	**422,835**	**448,828**	**167,050**	**326,858**	**396,151**	**303,027**	**(23,831)**	**(93,124)**	
100-51412-000	ELECTION EXPENSE (E)	3,268	3,810	3,214	2,952	3,000	3,000	18,495	15,495	15,495	
100-51412-110	ELECTION WAGES (E)	7,056	5,669	11,309	5,109	5,500	7,000	14,000	8,500	7,000	
100-51412-121	ELECTION FICA (E)	10	9	9	5	10	30	60	50	30	
	ELECTION	**10,334**	**9,487**	**14,531**	**8,066**	**8,510**	**10,030**	**32,555**	**24,045**	**22,525**	

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**	
100-51412-130	WEC SECURITY.GOV SUBGRANT EXP	85	0	0		0	0	0	0	0	
100-51414-000	SOFTWARE LICENSE & IT SUPPORT (E)	34,631	28,970	24,019	24,520	30,000	30,000	30,000	0	0	Includes Community Connect $2,000
100-51414-100	LASERFICHE EXPENSE (E)	0	3,642	0	0	3,100	3,100	3,100	0	0	
100-51415-000	LEAGUE EXPENSES/DUES (E)	2,878	3,161	0	0	3,000	3,000	3,000	0	0	
100-51510-000	INSURANCE EXPENSE (E)	52,138	58,934	66,376	66,219	66,219	66,000	66,000	(219)	0	
100-51520-000	ASSESSOR CONTRACT (E)	19,577	21,441	18,027	15,000	30,000	30,000	30,000	0	0	
100-51521-000	PROPERTY ASSESSMENT	48,527	2,207	2,316	0	0	0	0	0	0	
100-51560-000	CONTINGENCY (E)	390	24,219	4,476	0	20,000	34,326	50,000	30,000	15,674	$50K Annual Contingency
100-51570-000	AUDIT	22,459	29,781	62,096	43,081	45,000	28,150	28,150	(16,850)	0	
100-51575-000	FINANCIAL MGT PLAN EXPENSE	0	0	18,534	150	300	0	0	(300)	0	
100-51610-000	LEGAL	43,040	66,422	49,944	12,287	24,573	35,000	30,000	5,427	(5,000)	
100-51630-000	LEGAL/ENGINEER/PLANNING AR	0	0	0	81,875	120,000	0	100,000	(20,000)	100,000	100% revenues offset - Revenue 100-43090
100-51670-000	MISC MUNI SERVICES COST RECOV	0	0	0	1,219	2,438	0	1,000	(1,438)	1,000	
	CONTRACTED SERVICES	**223,724**	**238,778**	**245,788**	**244,350**	**344,630**	**229,576**	**341,250**	**(3,380)**	**111,674**	

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	
100-51670-000	LIONS FIELD HOUSE REPAIR/MAINT (E)	0	0	0	592	1,184	2,000	1,200	16	(800)	
100-51720-150	LIONS FIELD HOUSE SUPPLIES (E)	823	1,721	884	54	108	700	500	392	(200)	
100-51720-160	LIONS FIELD HOUSE GAS (E)	1,427	667	694	1,560	2,000	1,800	2,000	0	200	
100-51720-170	LIONS FIELD HOUSE ELECTRIC (E)	1,663	1,681	1,188	928	1,856	1,800	1,800	(56)	0	
100-51720-171	LIONS FIELD HOUSE W&S (E)	1,603	1,732	1,776	337	675	1,000	1,000	325	0	
100-51720-173	JANITORIAL SERVICES (E)	827	886	703	2,614	5,229	5,800	5,800	571	0	
100-51720-175	LIONS FIELD HOUSE TELEPHONE (E)	5,229	5,229	5,229	0	0	0	0	0	0	
	LIONS FIELD HOUSE	**11,571**	**11,916**	**10,474**	**6,086**	**11,053**	**13,100**	**12,300**	**1,247**	**(800)**	
100-51720-200	VH BLDG REPAIRS/MAINT (E)	0	0	10	720	1,440	5,000	2,500	1,060	(2,500)	Includes Reimbursed OT by State and County
100-51730-150	VH BLDG SUPPLIES (E)	19,873	12,572	2,439	498	995	2,000	1,500	505	(500)	
100-51730-160	VH BLDG GAS (E)	2,986	1,870	1,126	1,909	2,400	2,500	2,500	100	0	
100-51730-170	VH BLDG ELECTRIC (E)	1,883	2,338	1,655	4,344	8,689	8,000	8,000	(689)	0	
100-51730-171	VH BLDG WATER & SEWER (E)	8,442	7,779	7,429	866	1,733	2,000	2,000	267	0	
100-51730-173	JANITORIAL SERVICES (E)	1,640	1,712	1,712	3,427	6,854	8,000	8,000	1,146	0	
100-51730-175	LEAGUE EXPENSES/DUES (E)	8,100	7,866	4,522	4,522	4,522	0	5,249	727	5,249	
100-51965-000	WMS BAY BUSINESS ASSOC (E)	76,776	58,821	65,255	27,596	55,192	52,500	55,000	(192)	2,500	
100-51970-000	SHORT TERM RENTAL ADMIN (E)	0	6,565	7,516	0	0	6,600	6,600	6,600	0	
100-51990-000	EMPLOYEE RECOGNITION	3,325	3,743	375	375	375	375	375	0	0	
	VH OPERATIONS AND MEMBERSHIPS	**123,026**	**103,266**	**92,039**	**44,257**	**82,200**	**86,975**	**91,724**	**9,524**	**4,749**	
	GENERAL FUND - ADMINISTRATION:	**767,256**	**851,034**	**882,485**	**503,635**	**819,639**	**772,202**	**810,856**	**(8,783)**	**38,654**	