



VILLAGE OF WILLIAMS BAY

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

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NOTICE

FINANCE & PERSONNEL (F&P) COMMITTEE MEETING

MONDAY, SEPTEMBER 22, 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 Review of Draft Budget (Revenues and Expenses) 2026**
- IV. Committee Review of the Draft Five (5) Year Capital Improvement Plan (CIP)**
- 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: 09/19/2025 5:00 PM

9/17/2025	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	146,141	64,000	148,638	2,497	84,638	2025 Revised Estimate Per DOR 09152025 and 2026 Estimate Per DOR 091520
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	525,278	379,900	436,538	(88,740)	56,638	
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, Expenses = \$168,888 (42%)
100-43008	PLUMBING PERMITS (R)	20,306	27,680	237,402	10,969	21,939	20,000	22,000	61	2,000	
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	

9/17/2025	REVENUES	2022	2023	2024	2025	2025	2025	2026	2026 Budget vs	2026 Budget vs	
Account	Title	Prior Year 3 Actual Audited	Prior Year 2 Actual Audited	Prior Year 1 Actual Audited	Current Year Actual 6 Months	Current Year Estimates	Current Year Budget	Future Year Budget	2025 Estimates \$ DIFF	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.
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	

9/17/2025	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	3,906,347	3,721,484	4,021,933	115,586	300,449
	GENERAL FUND - EXPENDITURES:	3,718,861	3,531,824	3,722,964	2,075,239	3,557,408	3,711,774	4,154,155	596,748	442,381
	GENERAL FUND - TOTAL:	(177,973)	343,919	403,322	287,031	348,939	9,710	(132,223)	(481,162)	(141,933)
120-41100	EMS TAX LEVY	NA	928,077	928,077	616,854	928,077	928,077	928,077	0	0
120-42004	EMS IGA FUNDS (R)	NA	0	0					0	0
120-49200	OPERATING TRANSFER IN (R)	NA	0	0	0		121,923	119,567	119,567	(2,356)
	IGA EMS FUND - REVENUES:	NA	928,077	928,077	616,854	928,077	1,050,000	1,047,644	119,567	(2,356)
	IGA EMS FUND - EXPENSES:	NA	762,756	796,657	379,596	838,445	1,050,000	1,047,644	209,200	(2,356)
	IGA EMS FUND - TOTAL:	NA	165,321	131,420	237,258	89,633	0	0	(89,633)	0
130-42004	POLICE DEPARTMENT 2025 REFERENDUM (R)	NA	NA	NA	0	0	0	399,980	399,980	399,980
130-49200	PD 2025 REFERENDUM - REVENUES:	NA	NA	NA	0	0	0	399,980	399,980	399,980
	OPERATING TRANSFER GEN FUND 2025 LOA	NA	NA	NA	0	24,850	49,707	0	(24,850)	(49,707)
	PD 2025 REFERENDUM - EXPENDITURES:	NA	NA	NA	0	24,850	49,707	327,159	302,309	277,452
	PD F2025 REFERENDUM - TOTAL:	NA	NA	NA	0	0	0	72,821	72,821	72,821

9/17/2025	REVENUES	2022	2023	2024	2025	2025	2025	2026	2026 Budget vs	2026 Budget vs	
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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	0	(6,295)	(40,000)	
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	1,442,903	585,485	481,203	
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	0	0	(324,345)	
	WATER FUND - REVENUES:	196,633	388,402	475,774	2,170,125	4,385,099	557,845	308,500	(4,076,599)	(249,345)	
	WATER FUND - REVENUES:	1,081,525	1,395,023	1,403,475	2,598,834	5,242,517	1,519,545	1,751,403	(3,491,114)	231,858	
	WATER FUND - EXPENSES:	1,211,619	1,197,675	1,341,687	2,405,210	4,841,484	1,829,276	1,596,443	(3,245,517)	(232,833)	
	WATER FUND - TOTAL:	(130,095)	197,348	61,788	193,624	401,033	(309,731)	154,960	(245,597)	464,691	
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	361,464	361,464	361,464	
	SEWER FUND - REVENUES:	1,325,416	1,476,407	1,416,783	714,106	1,414,817	1,319,845	1,681,309	266,492	361,464	
	SEWER FUND EXPENSESESES:	1,105,109	1,134,510	1,416,411	869,522	1,436,336	1,535,177	1,681,309	244,973	146,132	
	SEWER FUND - TOTAL:	220,307	341,897	373	(155,415)	(21,518)	(215,332)	0	21,519	215,332	

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215-42004	2% FIRE DUES (R)	28,897	35,067	43,050	0	50,972	35,000	45,000	(5,972)	10,000	
215-49200	OPERATING TRANSFER IN (R)	0	0	0	0	0	0	0	0	0	
	2% FIRE DUES - REVENUES:	28,897	35,067	43,050	0	50,972	35,000	45,000	(5,972)	10,000	
	2% FIRE DUES - EXPENDITURES:	71,063	15,078	65,288	4,009	30,019	16,560	44,092	14,073	27,532	
	2% FIRE DUES - TOTAL:	(42,166)	19,989	(22,238)	(4,009)	20,953	18,440	908	(20,045)	(17,532)	
220-42004	ACT 102 GRANT (R)	12,745	44,503	0	0	0	0	0	0	0	
220-42006	ACT 102 - ARPA SUPPLEMENT	12,195	12,195	0	0	0	0	0	0	0	
220-42100	EMS FLEX GRANT	0	44,503	0	0	0	0	0	0	0	
	ACT 102 GRANT - REVENUES:	24,940	101,200	0	0	0	0	0	0	0	
	ACT 102 GRANT - EXPENDITURES:	43,392	203,185	9,091	0	0	8,000	0	0	(8,000)	
	ACT 102 GRANT - TOTAL:	(18,451)	(101,985)	(9,091)	0	0	(8,000)	0	0	8,000	
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	
230-44010	KNC GENERAL REVENUE	250							0	0	
230-48996	KISHWAUKETOE REIMBURSE	104,724							0	0	
	KNC FUND - REVENUES	0	0	104,974	0	0	0	0	0	0	
	KNC FUND - EXPENDITURES	12,586	13,614	102,634	99,921	199,843	0	0	(199,843)	0	
	KNC FUND - TOTAL	(12,586)	(13,614)	2,340	(99,921)	(199,843)	0	0	199,843	0	

9/17/2025	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	
400-41100	TAX LEVY-LIBRARY FUND (R)	191,044	222,112	242,877	166,373	332,747	250,314	240,000	(92,747)	(10,314)	
400-48004	INTEREST ON BANK ACCOUNT (R)	3,578	8,913	10,823	3,775	7,550	7,602	7,600	50	(2)	
400-48905	COUNTY REIMBURSEMENT (R)	134,892	119,536	113,847	54,967	109,934	108,912	107,434	(2,500)	(1,478)	
400-48970	MISC REVENUE	0	609	0	0	0	0	0	0	0	
	LIBRARY FUND - REVENUES:	329,514	351,170	367,547	225,116	450,231	366,828	355,034	(95,197)	(11,794)	
	LIBRARY FUND - EXPENDITURES:	335,785	329,480	330,657	178,999	355,578	350,078	375,043	19,465	24,965	
	LIBRARY FUND - TOTAL	(6,271)	21,690	36,890	46,117	94,653	16,750	(20,009)	(114,662)	(36,759)	
410-48925	FRIENDS REVENUE (R)	21,085	4,948	205	2,759	4,000	4,000	4,000	0	0	
410-48940	LIBRARY CHAPIN REVENUE (R)	4,000	4,000	4,000	0	4,000	4,000	4,000	0	0	
410-48955	DONOR DESIGNATED FUNDS (R)	4,164	12,471	7,652	0	5,000	3,000	4,450	(550)	1,450	
410-48960	MISC REV FOR BOARD COMMITTMET	0	0	0	160	4,000	5,350	39,834	35,834	34,484	
	LIBRARY MISC - REVENUES:	29,249	21,418	11,857	2,919	17,000	16,350	52,284	35,284	35,934	
	LIBRARY MISC - EXPENDITURES:	35,683	39,478	28,054	15,610	31,220	33,100	32,675	1,455	(425)	
	LIBRARY MISC - TOTAL	(6,434)	(18,059)	(16,196)	(12,691)	(14,220)	(16,750)	19,609	33,829	36,359	
415-42004	FIREWORKS DONATION (R)	27,703	28,439	30,923	20,794	27,000	25,000	25,000	(2,000)	0	
415-49200	OPERATING TRANSFER IN (R)	0	0	0	0	0	4,580	4,580	4,580	0	
	FIREWORKS FUND - REVENUES:	27,703	28,439	30,923	20,794	27,000	29,580	29,580	2,580	0	
	FIREWORKS FUND - EXPENDITURES:	25,985	25,697	25,686	25,697	25,697	25,000	25,000	(697)	0	
	FIREWORKS FUND - TOTAL:	1,718	2,742	5,237	(4,904)	1,303	4,580	4,580	3,277	0	
420-42004	TD #1 REVENUES:	NA	NA	NA	12,500	12,500	0	0	(12,500)	0	
	TID #1 EXPENDITURES:	NA	NA	NA	12,500	12,500	0	10,000	(2,500)	10,000	Annual Audit Estimate
	TID #1 FUND - TOTAL:	NA	NA	NA	0	0	0	(10,000)	(10,000)	(10,000)	

9/17/2025											
		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	175,916	6,270	5,570	3% COLA Placeholder
100-51410-112	GEN ADMIN OT WAGES	0	0	0	89	178	0	200	22	200	3% 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	13,458	1,206	367	3% COLA Placeholder
100-51410-122	GEN ADMIN RETIREMENT (E)	9,468	8,563	11,734	5,904	11,807	11,938	12,666	859	728	3% COLA Placeholder
100-51410-123	GEN ADMIN HEALTH & DENTAL & DENTAL INSURANCE	47,478	16,790	31,652	17,921	35,843	34,976	40,003	4,160	5,027	Employer Reduction from 88% to 86%
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	304,556	(22,302)	(91,595)	
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	

9/17/2025											
		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	

9/17/2025											
		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 Reimbused 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	812,386	(7,254)	40,184	

9/17/2025											
		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	
100-52120-110	POLICE WAGES (E)	571,773	593,209	682,758	428,191	726,500	726,500	760,025	33,525	33,525	5% Union Agreement
100-52120-111	POLICE PT SHIFT PREMIUM (E)	150	600	254	0	0	500	500	500	0	
100-52120-112	POLICE OT WAGES (E)	57,427	48,478	58,321	28,091	56,183	60,000	45,000	(11,183)	(15,000)	\$5,000 To be reimbursed by County
100-52120-113	POLICE DBL OT WAGES (E)	0	0	0	0	0	0	0	0	0	
100-52120-118	EDUCATION INCENTIVE	0	0	0	0	0	8,500	9,000	9,000	500	
100-52120-120	POLICE CONSULTANT WAGES	0	0	21,678	0	0	0	0	0	0	
100-52120-121	POLICE FICA (E)	47,396	49,896	54,531	36,107	61,000	61,000	63,780	2,780	2,780	5% COLA
100-52120-122	POLICE RETIREMENT (E)	63,738	86,321	99,460	64,321	116,000	116,000	118,603	2,603	2,603	5% COLA
100-52120-123	POLICE HEALTH & DENTAL INSURANCE (E)	98,571	90,496	118,048	93,018	164,000	164,000	190,124	26,124	26,124	Employer Reduction from 88% to 86%
100-52120-124	POLICE LIFE INSURANCE (E)	667	772	1,064	736	1,000	1,000	1,355	355	355	
100-52120-125	POLICE UNIFORMS (E)	8,982	7,354	9,716	9,335	10,000	10,000	10,000	0	0	
100-52120-127	POLICE HSA FUNDING (E)	26,903	34,282	34,791	21,875	35,000	35,000	37,500	2,500	2,500	
100-52120-130	POLICE IT EXPENSE (E)	32,978	33,780	35,169	31,469	58,766	58,766	55,000	(3,766)	(3,766)	
100-52120-150	POLICE REPAIRS/MAINT (E)	8,975	12,845	7,870	8,621	17,243	11,665	10,500	(6,743)	(1,165)	
100-52120-160	POLICE SUPPLIES (E)	2,788	4,014	7,177	1,894	3,788	5,300	5,300	1,512	0	
100-52120-161	POLICE POSTAGE/CONFINEMENT (E)	609	216	355	28	55	650	350	295	(300)	
100-52120-180	POLICE FUEL (E)	18,428	21,767	15,701	7,928	15,855	21,000	20,000	4,145	(1,000)	
100-52120-190	POLICE TRAINING (E)	18,170	19,023	19,579	8,120	16,240	23,451	27,181	10,941	3,730	
100-52120-200	POLICE TELEPHONE (E)	6,254	6,467	5,685	2,314	4,629	6,500	6,500	1,871	0	
100-52120-210	POLICE COMMUNITY PROGRAMS (E)	1,523	2,328	475	1,005	2,011	3,000	3,000	989	0	
100-52120-215	POLICE GRANT EXPENDITURES (E)	0	0	0	0	0	0	0	0	0	
100-52120-220	POLICE LICENSE SUPENSION FEE (E)	0	45	21	6	12	0	0	(12)	0	
100-52120-300	STUDENT RESOURCE OFFICER (E)	88,606	89,937	71,648	0	0	0	0	0	0	
100-52120-400	POLICE ACADEMY EXPENSES (E)	4,903	3,385	0	0	0	0	0	0	0	
110-52320-165	POLICE DONATION EXPENDITURES (E)									0	
	POLICE	1,058,841	1,105,213	1,244,301	743,058	1,288,281	1,312,832	1,363,718	75,437	50,886	
100-52130-110	WATER SAFETY PATROL (E)	28,285	29,431	30,317	0	0	33,000	31,720	31,720	(1,280)	
100-52130-120	GENEVA LAKE ENVIRONMENTAL AGCY (E)	35,000	35,000	40,000	22,500	45,000	45,000	45,000	0	0	
100-52130-130	GENEVA LAKE LAW ENFORCEMENT (E)	63,000	73,000	73,000	75,000	75,000	75,000	100,000	25,000	25,000	Add \$25K to cover Lake Geneva Leaving
100-52130-140	SIREN MAINTENANCE (E)	0	0	0	0	0	0	0	0	0	
100-52130-150	EMERGENCY MANAGEMENT (E)	2,075	2,066	2,029	182	364	1,200	1,200	836	0	
	GENEVA LAKE	128,360	139,497	145,346	97,682	120,364	154,200	177,920	57,556	23,720	

9/17/2025											
		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	
100-52320-106	FIRE DEPT OFFICER PAY (E)	23,221	17,979	22,585	14,702	29,404	25,700	22,699	(6,705)	(3,001)	3% COLA Placeholder
100-52320-107	FIRE DEPT MEETING PAY (E)	2,961	2,367	3,206	1,875	3,749	3,700	1,938	(1,811)	(1,762)	3% COLA Placeholder
100-52320-108	FIRE DEPT DRILL PAY (E)	9,400	13,466	8,835	5,013	10,026	10,260	6,691	(3,335)	(3,569)	3% COLA Placeholder
100-52320-109	FIRE DEPT CALLS PAY (E)	16,472	13,302	15,136	7,228	14,455	16,000	7,470	(6,986)	(8,530)	3% COLA Placeholder
100-52320-110	FIRE/RESCUE UNEMPLOYMENT (E)	0	100	0	0	0	100	100	100	0	
100-52320-120	FIRE DEPT TRAINING PAY (E)	3,876	2,592	596	205	409	1,250	500	91	(750)	
100-52320-121	FIRE DEPT FICA (E)	4,025	3,818	3,708	2,476	4,952	4,350	2,968	(1,983)	(1,382)	3% COLA Placeholder
100-52320-122	FIRE DEPT RETIREMENT (E)	1,016	869	818	577	1,154	850	1,400	246	550	3% COLA Placeholder
100-52320-130	FIRE DEPT IT (E)	1,413	1,891	991	1,063	2,126	1,200	1,500	(626)	300	
100-52320-150	FIRE DEPT REPAIRS/MAINT (E)	13,337	13,559	15,028	5,387	19,000	16,000	16,000	(3,000)	0	
100-52320-160	FIRE DEPT SUPPLIES (E)	4,784	6,114	6,151	7,026	7,500	6,500	6,500	(1,000)	0	
100-52320-170	FIRE DEPT GAS (E)	5,263	5,188	1,260	0	2,500	5,300	5,300	2,800	0	
100-52320-171	FIRE DEPT ELECTRIC (E)	1,873	2,220	2,447	1,078	2,156	2,000	2,000	(156)	0	
100-52320-173	FIRE DEPT WATER & SEWER (E)	587	628	621	322	644	800	800	156	0	
100-52320-180	FIRE DEPT FUEL (E)	1,871	1,349	1,428	272	544	1,000	1,000	457	0	
100-52320-190	FIRE DEPT TRAINING/CONFERENCES (E)	734	209	759	280	560	1,000	1,000	441	0	
100-52320-200	FIRE DEPT TELEPHONE (E)	11,151	8,952	4,093	2,091	4,181	3,500	3,500	(681)	0	
	FIRE DEPARTMENT	101,984	94,602	87,661	49,594	103,361	99,510	81,366	(21,994)	(18,144)	
100-52340-106	DIVE TEAM OFFICER PAY (E)	900	600	0	160	320	960	989	669	29	3% COLA Placeholder
100-52340-107	DIVE TEAM MEETING PAY (E)	36	0	28	29	57	640	659	602	19	3% COLA Placeholder
100-52340-108	DIVE TEAM DRILL PAY (E)	285	0	155	423	846	0	0	(846)	0	3% COLA Placeholder
100-52340-121	DIVE TEAM FICA (E)	76	52	5	48	95	130	134	39	4	3% COLA Placeholder
100-52340-145	DIVE TEAM TANK MAINTENANCE (E)	853	2,997	1,206	165	330	4,260	4,260	3,930	0	
100-52340-146	DIVE SUIT EXPENSE (E)	0	0	0	0	0	0	0	0	0	
100-52340-150	DIVE TEAM REPAIRS/MAINT (E)	1,076	30	166	0	0	300	150	150	(150)	
100-52340-190	DIVE TEAM TRAINING (E)	890	1,250	0	0	0	800	2,000	2,000	1,200	
	DIVE TEAM	4,116	4,929	1,559	824	1,649	7,090	8,192	6,543	1,102	
100-52360-106	RESCUE DEPT OFFICER PAY (E)	6,838	7,478	3,709	4,015	8,030	5,400	5,900	(2,130)	500	3% COLA
100-52360-107	RESCUE DEPT MEETING PAY (E)	711	738	465	362	724	700	700	(24)	0	3% COLA
100-52360-108	RESCUE DEPT TRAINING PAY (E)	2,529	3,340	1,575	1,042	2,084	1,000	1,700	(384)	700	3% COLA
100-52360-109	RESCUE DEPT CALLS PAY (E)	5,139	3,740	4,751	1,600	3,000	4,000	1,000	(2,000)	(3,000)	3% COLA
100-52360-110	RESCUE DEPT UNEMPLOYMENT (E)	0	577	276	1	2	0	0	(2)	0	
100-52360-120	RESCUE DEPT STIPEND PAY	384	960	0	0	0	0	0	0	0	
100-52360-121	RESCUE DEPT FICA (E)	1,271	1,343	522	471	942	900	800	(142)	(100)	3% COLA
100-52360-122	RESCUE DEPT RETIREMENT (E)	12	160	9	4	9	100	100	91	0	
100-52360-130	RESCUE DEPT IT EXPENSE (E)	266	77	274	288	576	300	350	(226)	50	
100-52360-150	RESCUE DEPT REPAIRS/MAINT (E)	1,129	176	0	313	625	0	0	(625)	0	
100-52360-160	RESCUE DEPT SUPPLIES (E)	6,057	6,273	706	1,416	2,832	200	800	(2,032)	600	
100-52360-170	RESCUE DEPT INTERGOVT AGMNT	232,378	0	0	0	0	0	0	0	0	
100-52360-180	RESCUE DEPT FUEL (E)	1,355	859	807	45	91	300	0	(91)	(300)	
100-52360-190	RESCUE DEPT TRAINING (E)	450	600	0	0	0	500	1,500	1,500	1,000	
100-52360-200	RESCUE DEPT TELEPHONE (E)	623	1,948	1,040	582	1,165	600	1,200	36	600	
	RESCUE DEPT	259,140	28,269	14,134	10,140	20,079	14,000	14,050	(6,029)	50	

9/17/2025											
		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	
100-53100-160	BLDG INSP SUPPLIES (E)	1,772	342	716	488	975	500	500	(475)	0	
100-53100-210	ZONING INSPECTION CONTRACT (E)	24,053	23,747	18,497	9,650	19,300	25,000	22,000	2,700	(3,000)	
100-53100-211	BLDG INSPECTION CONTRACT (E)	95,789	153,523	168,888	45,022	90,044	93,600	249,000	158,956	155,400	75% of 2026 budgeted revenues
100-53100-215	CODE ENFORCEMENT CONTRACT (E)	31,944	31,198	48,540	26,941	53,881	33,000	54,000	119	21,000	
100-53100-220	STR ENFORCEMENT CONTRACT (E)	372	6,778	5,145	0	0	7,000	7,000	7,000	0	
	BUILDING, ZONING	153,931	215,587	241,786	82,101	164,201	159,100	332,500	168,299	173,400	
	GEN FUND - PUBLIC SAFETY TOTAL:	1,706,373	1,588,097	1,734,787	983,399	1,697,935	1,746,732	1,977,746	279,811	231,014	
100-54100-110	DPW ADMIN WAGES (E)	38,279	39,796	45,335	26,541	53,082	47,500	47,740	(5,342)	240	3% COLA
100-54100-121	DPW ADMIN FICA (E)	2,587	2,592	2,929	1,801	3,603	3,600	3,652	49	52	3% COLA
100-54100-122	DPW ADMIN RETIREMENT (E)	2,844	2,951	3,106	1,610	3,220	3,300	3,437	217	137	3% COLA
100-54100-123	DPW ADMIN HEALTH & DENTAL INSURANCE (E)	9,137	9,534	10,285	6,279	12,559	12,600	13,267	708	667	Employer Reduction from 88% to 86%
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	170,588	95,534	94,988	
100-54310-110	STREETS WAGES (E)	87,510	95,843	97,909	48,778	97,556	89,500	90,755	(6,801)	1,255	3% COLA
100-54310-112	STREETS OT WAGES (E)	2,215	3,317	2,772	892	1,784	1,700	2,000	216	300	
100-54310-113	STREETS DBL OT WAGES (E)	1,355	2,832	1,770	425	850	3,700	2,000	1,150	(1,700)	
100-54310-121	STREETS FICA (E)	6,655	7,471	7,574	3,698	7,396	7,000	7,064	(332)	64	3% COLA
100-54310-122	STREETS RETIREMENT (E)	6,250	6,606	6,415	3,265	6,530	6,400	6,418	(113)	18	3% COLA
100-54310-123	STREETS HEALTH & DENTAL INSURANCE (E)	19,503	17,453	15,658	9,577	19,153	19,400	21,333	2,180	1,933	Employer Reduction from 88% to 86%
100-54310-124	STREETS LIFE INSURANCE (E)	255	272	232	116	232	250	341	109	91	
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	4,167	675	(34)	
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	280,077	22,900	9,027	
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	623,292	133,341	109,042	

9/17/2025											
		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	
100-55210-110	REC DEPT WAGES (E)	77,839	99,664	90,067	59,202	118,404	122,000	129,500	11,096	7,500	3% 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	3% 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	3% COLA Placeholder
100-55210-123	REC DEPT HEALTH & DENTAL INSURANCE (E)	7,087	6,752	7,137	5,040	10,080	10,000	11,200	1,120	1,200	Employer Reduction from 88% to 86%
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	16,000	(2,417)	0	
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	1,600	(2,741)	(400)	
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	218,116	18,100	9,986	
100-55410-110	PARKS WAGES (E)	42,273	47,041	53,286	26,661	53,321	64,000	65,219	11,898	1,219	3% COLA Placeholder
100-55410-112	PARKS OT WAGES (E)	749	1,755	986	520	550	550	700	150	150	3% COLA Placeholder
100-55410-113	PARKS DBL OT WAGES (E)	328	1,782	593	380	760	0	550	(210)	550	3% 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	5,030	578	130	3% COLA Placeholder
100-55410-122	PARKS RETIREMENT (E)	2,414	2,717	2,428	1,439	2,878	2,500	2,496	(382)	(4)	
100-55410-123	PARKS HEALTH & DENTAL INSURANCE (E)	9,121	8,612	10,206	6,239	12,477	12,500	13,788	1,311	1,288	Employer Reduction from 88% to 86%
100-55410-124	PARKS LIFE INSURANCE (E)	85	22	160	113	226	170	282	55	112	
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	2,500	(1,220)	0	
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	145,864	22,892	503	

9/17/2025											
		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	81,819	(4,181)	(4,181)	3% COLA Placeholder
100-55410-180	LAKEFRONT OT WAGES (E)	5,083	6,813	68	2,437	4,875	0	0	(4,875)	0	3% COLA Placeholder
100-55411-121	LAKEFRONT FICA (E)	9,083	8,565	8,221	4,912	9,825	6,800	6,183	(3,642)	(617)	3% 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	
	LAKEFRONT PIER REPLACEMENT FUND TRANSFER OUT	0	0	0	0	0	0	25,000	25,000	25,000	
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	376,402	150,393	51,302	
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	522,615	172,750	52,155	
	GENERAL FUND - REVENUES:	3,540,888	3,875,743	4,126,286	2,362,271	3,906,347	3,721,484	4,021,933	115,586	300,449	
	GENERAL FUND - EXPENSES:	3,718,861	3,531,824	3,722,964	2,075,239	3,557,408	3,711,774	4,154,155	596,748	442,381	
	GENERAL FUND - TOTAL:	(177,973)	343,919	403,322	287,031	348,939	9,710	(132,223)	(481,162)	(141,933)	

9/17/2025											
		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	
	ARPA LOCAL RECOV REVENUES	NA	NA	280,220	0	231,730	231,730	NA	NA	NA	
115-42004	ARPA LOCAL RECOV EXPENDITURES (E)	NA	NA	48,490	4,104	231,730	231,730	NA	NA	NA	
	ARPA LOCAL RECOV TOTAL	NA	NA	231,730	(4,104)	0	0	NA	NA	NA	
120-411000	IGA EMS - REVENUES:	NA	928,077	928,077	616,854	928,077	928,077	928,077	0	0	
	IGA EMS - FROM EMS RESERVES	NA	0	0	0	0	121,923	119,567	121,923	(2,356)	
	IGA EMS - REIMBURSEMENTS	NA	0	0	0	0	0	0	0	0	
115-52320-165	EMS IGA EXPENDITURES (E)	NA	762,756	796,657	379,596	838,445	1,050,000	1,047,644	209,200	(2,356)	
	IGA EMS - TOTAL:	NA	165,321	131,420	237,258	89,633	0	0	(87,277)	0	
125-52320-165	TREE ENHANCEMENT EXPENDITURES			3,539							
POLICE REFERENDUM 2025 FUND											
100-52120-110	WAGES 1	NA	NA	NA	NA	24,850	49,707	113,267	88,417	63,560	Includes repayment to GF and 5% Union Increase
100-52120-110	WAGES 2	NA	NA	NA	NA	0	0	88,150	88,150	88,150	3% COLA
100-52120-122	WRS	NA	NA	NA	NA	0	0	30,967	30,967	30,967	
10052120-121	FICA	NA	NA	NA	NA	0	0	14,277	14,277	14,277	
100-52120-123	INSURANCE	NA	NA	NA	NA	0	0	55,680	55,680	55,680	Employer Reduction from 88% to 86%
100-52120-125	UNIFORM	NA	NA	NA	NA	0	0	1,800	1,800	1,800	
100-52120-127	HSA	NA	NA	NA	NA	0	0	10,000	10,000	10,000	
100-52120-130	IT	NA	NA	NA	NA	0	0	12,019	12,019	12,019	AXON Taser ProPhoenix
100-52120-200	PHONES	NA	NA	NA	NA	0	0	1,000	1,000	1,000	
	PD 2025 REFERENDUM REVENUES	NA	NA	NA	NA	24,850	49,707	399,980	375,130	350,273	
	PD 2025 REFERENDUM - EXPENDITURES:	NA	NA	NA	NA	24,850	49,707	327,159	302,309	277,452	
	PD 2025 REFERENDUM - TOTAL:	NA	NA	NA	NA	0	0	72,821	72,821	72,821	

9/17/2025											
		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	
WATER FUND											
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	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	55,373	(9,684)	373	3% COLA
200-57630-112	WATER TREATMENT - OT WAGES (E)	1,466	1,562	1,786	545	1,090	1,500	1,500	410	0	
200-57630-113	WATER TREATMENT - DBL OT WAGES (E)	1,027	1,050	1,160	316	633	1,500	1,500	867	0	3% COLA
200-57630-121	WATER TREATMENT - FICA (E)	3,698	4,049	4,210	2,603	5,206	4,400	4,317	(889)	(83)	3% COLA
200-57630-122	WATER TREATMENT - RETIREMENT (E)	2,507	3,914	3,987	2,343	4,687	4,000	3,922	(765)	(78)	
200-57630-123	WATER TREATMENT - HEALTH & DENTAL INS (E)	10,158	8,596	5,660	3,338	6,676	6,800	7,327	651	527	Employer Reduction from 88% to 86%
200-57630-124	WATER TREATMENT - LIFE INS (E)	121	111	58	31	62	100	59	(3)	(41)	
200-57630-127	WATER TREATMENT HSA FUNDING (E)	3,333	3,472	1,667	972	1,944	1,700	1,667	(278)	(34)	
200-57631-160	WATER TREATMENT CHEMICALS (E)	122,518	138,862	112,083	60,980	121,960	140,000	180,000	58,040	40,000	
200-57632-160	WATER TREATMENT SUPPLIES (E)	2,239	2,440	1,858	743	1,485	2,200	4,000	2,515	1,800	
200-57635-150	WATER TREATMENT REPAIRS/ MAINT (E)	2,567	4,341	2,597	2,159	4,319	5,000	4,000	(319)	(1,000)	
200-57640-110	WATER DISTRIBUTION - WAGES (E)	48,985	57,925	51,704	32,417	64,835	55,000	55,373	(9,462)	373	3% COLA
200-57640-112	WATER DISTRIBUTION - OT WAGES (E)	1,466	1,562	1,786	545	1,090	1,500	1,500	410	0	
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	4,317	(890)	92	3% COLA
200-57640-122	WATER DISTRIBUTION -RETIREMENT (E)	3,870	3,915	3,988	2,344	4,689	4,000	3,922	(767)	(78)	3% COLA
200-57640-123	WATER DISTRIBUTION - HLTH INS (E)	10,158	8,596	4,794	3,338	6,676	6,800	7,546	870	746	Employer Reduction from 88% to 86%
200-57640-124	WATER DISTRIBUTION - LIFE INS (E)	121	111	58	31	62	100	59	(3)	(41)	
200-57640-127	WATER DISTRIBUTION HSA FUNDING (E)	3,334	3,473	1,667	972	1,945	1,800	1,667	(278)	(134)	
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	58,751	1,751	1,751	3% COLA
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	
200-57902-121	WATER ACCOUNTING - FICA (E)	3,464	3,459	3,994	2,571	5,142	4,400	4,494	(647)	94	3% COLA
200-57902-122	WATER ACCOUNTING- RETIREMENT (E)	3,470	3,207	3,769	2,278	4,557	4,100	4,230	(327)	130	3% COLA
200-57902-123	WATER ACCOUNTING - HEALTH & DENTAL INS (E)	16,326	10,232	12,504	7,622	15,245	15,500	16,768	1,523	1,268	Employer Reduction from 88% to 86%

9/17/2025											
		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	
200-57902-124	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	41,986	986	986	3% COLA
200-57920-121	WATER ADMIN - FICA (E)	2,300	2,297	2,640	1,715	3,200	3,200	3,212	12	12	3% COLA
200-57920-122	WATER ADMIN - RETIREMENT (E)	2,425	2,429	(15,514)	1,634	3,268	2,900	3,023	(245)	123	3% COLA
200-57920-123	WATER ADMIN - HEALTH & DENTAL INS (E)	7,162	6,542	7,831	4,991	9,982	10,100	10,614	632	514	Employer Reduction from 88% to 86%
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	1,442,903	585,485	481,203	
	WATER FUND - EXPENDITURES:	1,211,619	1,197,675	1,341,687	2,405,210	4,841,484	1,829,276	1,596,443	(3,245,517)	(232,833)	
	WATER FUND - TOTAL:	(326,728)	(191,054)	(413,986)	(1,976,501)	(3,984,066)	(867,576)	(153,540)	3,831,001	714,036	

9/17/2025											
		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	58,751	1,751	1,751	3% 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	4,494	94	94	3% COLA
300-58964-122	SEWER ACCOUNTING - RETIREMENT (E)	3,470	3,207	3,769	2,278	4,100	4,100	4,230	130	130	3% COLA
300-58964-123	SEWER ACCOUNTING - HEALTH & DENTAL INS (E)	16,326	10,232	12,348	7,622	15,245	16,000	16,768	1,523	768	Employer Reduction from 88% to 86%
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	41,986	986	986	3% COLA
300-58965-121	SEWER ADMIN - FICA (E)	2,300	2,297	2,640	1,715	3,200	3,200	3,212	12	12	3% COLA
300-58965-122	SEWER ADMIN - RETIREMENT (E)	1,971	2,429	(5,154)	1,634	2,900	2,900	3,023	123	123	3% COLA
300-58965-123	SEWER ADMIN - HEALTH & DENTAL INS (E)	7,162	6,542	7,757	4,991	9,981	10,100	10,614	632	514	Employer Reduction from 88% to 86%
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	
300-58980-300	WALCOMET SEWERAGE EXPENSES (E)	689,148	717,448	775,033	384,768	769,537	760,000	810,000	40,463	50,000	
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)	

9/17/2025											
		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	
300-58996-000	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	1,681,309	266,492	361,464	
	SEWER FUND - EXPENDITURES:	1,105,109	1,134,510	1,416,411	869,522	1,436,336	1,535,177	1,681,309	244,973	146,132	
	SEWER FUND - TOTAL:	220,307	341,897	373	(155,415)	(21,518)	(215,332)	0	21,519	215,332	
2% FUND											
215-52320-106	FIRE INSPECTOR OFFICER WAGES (E)	4,750	6,000	5,193	3,700	7,400	6,000	6,588	(812)	588	3% COLA
215-52320-121	FIRE INSPECTOR FICA (E)	561	623	505	309	618	560	504	(114)	(56)	3% COLA
215-52320-165	FIRE DUES 2% EXPENDITURES (E)	65,752	8,455	59,591	0	22,000	10,000	37,000	15,000	27,000	
	2% DUES FUND - REVENUES:	28,897	35,067	43,050	0	50,972	35,000	45,000	(5,972)	10,000	
	2% DUES FUND - EXPENDITURES:	71,063	15,078	65,288	4,009	30,019	16,560	44,092	14,073	27,532	
	2% DUES FUND - TOTAL:	(42,166)	19,989	(22,238)	(4,009)	20,953	18,440	908	(20,045)	(17,532)	
EMS GRANTS											
220-42004	ACT 102 GRANT	12,745	44,503	0	0	0	0	0	0	0	
220-42006	ACT 102 - ARPA SUPPLEMENT	12,195	12,195	0	0	0	0	0	0	0	
220-42100	EMS FLEX GRANT	0	44,503	0	0	0	0	0	0	0	
220-49200	OPERATING TRANSFER IN	0	0	0	0	0	0	0	0	0	
220-52320-165	ACT 102 EXPENDITURES (E)	7,373	7,373	8,805	0	0	8,000	0	0	(8,000)	
220-52320-170	ACT 102 ARPA EXPENDITURES	11,079	5,607	0	0	0	0	0	0	0	
220-52320-200	EMS FLEX GRANT EXPENDITURES	0	89,005	286	0	0	0	0	0	0	

9/17/2025											
		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	
	EMS GRANTS - REVENUES:	24,940	101,200	0	0	0	8,000	0	0	(8,000)	
	EMS GRANTS - EXPENDITURES:	43,392	203,185	9,091	0	0	8,000	0	0	(8,000)	
	EMS GRANTS - TOTAL:	(18,451)	(101,985)	(9,091)	0	0	0	0	0	0	
225-54635-130	RECYCLING OTHER EXPENSE (E)	10,840	13,044	0	18,872	19,000	2,000	16,000	(3,000)	14,000	
225-54635-131	RECYCLING FEES (E)	79,770	81,669	75,852	41,750	83,500	84,000	84,000	500	0	
225-54635-150	RECYCLING REPAIRS/MAINT (E)	4,021	3,384	1,943	0	0	3,000	3,000	3,000	0	
225-54635-160	RECYCLING PROGRAM SUPPLIES (E)	500	500	664	500	1,000	500	500	(500)	0	
225-54635-165	RECYCLING TIPPING FEES (E)	3,804	27,581	0	0	0	2,500	0	0	(2,500)	
	RECYCLING- REVENUES, INCL TRANSFER IN:	119,487	105,421	97,725	58,676	103,500	92,000	103,500	0	11,500	
	RECYCLING- EXPENDITURES:	98,936	126,177	78,458	61,122	103,500	92,000	103,500	0	11,500	
	RECYCLING GRANTS - TOTAL:	20,552	(20,756)	19,267	(2,445)	0	0	0	(0)	0	
KNC FUND											
230-51990-000	EMPLOYEE RECOGNITION			300	44,063	88,126	0		(88,126)	0	
230-58100-110	KNC REGULAR WAGES			81,929	44,063	88,126	0		(88,126)	0	
230-58100-121	KNC FICA			6,478	3,358	6,715	0		(6,715)	0	
230-58100-122	KNC RETIREMENT	3,444	3,820	3,829	1,980	3,960	0		(3,960)	0	
230-58100-123	KNC HEALTH & DENTAL INSURANCE	6,600	6,628	7,141	4,896	9,792	0		(9,792)	0	
230-58100-124	KNC LIFE INSURANCE	42	41	59	30	61	0		(61)	0	
230-58100-127	KNC HSA FUNDING	2,500	3,125	2,500	1,250	2,500	0		(2,500)	0	
230-58100-180	KNC FUEL			391	227	454	0		(454)	0	
230-58100-200	KNC PHONE EXPENSE			7	54	109	0		(109)	0	
	KNC - REVENUES:	0	0	104,974	0	0	0	0	0	0	
	KNC - EXPENDITURES:	12,586	13,614	102,634	99,921	199,843	0	0	(199,843)	0	
	KNC - TOTAL:	(12,586)	(13,614)	2,340	(99,921)	(199,843)	0	0	199,843	0	

9/17/2025											
		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	
LIBRARY FUND											
400-51990-000	EMPLOYEE RECOGNITION	0	750	900	1,350	1,350	1,350	1,400	50	50	
400-58100-110	LIBRARY WAGES (E)	193,731	196,898	194,703	104,179	208,358	209,377	224,867	16,509	15,490	3% COLA
400-58100-121	LIBRARY FICA (E)	13,191	13,345	13,404	7,018	14,035	16,733	17,019	2,984	286	
400-58100-122	LIBRARY RETIREMENT (E)	10,117	9,815	10,665	5,499	10,997	11,515	7,998	(2,999)	(3,517)	
400-58100-123	LIBRARY HEALTH & DENTAL INSURANCE (E)	27,757	28,118	35,750	23,721	47,441	41,178	49,134	1,693	7,956	Employer Reduction from 88% to 86%
400-58100-124	LIFE INSURANCE	0	0	0	199	398		400	2	400	
400-58100-127	LIBRARY HSA FUNDING (E)	8,281	11,562	9,698	4,687	9,375	10,000	10,000	625	0	
400-58100-130	LIBRARY EQUIPMENT (E)	3,209	2,902	3,214	1,431	2,861	1,200	4,500	1,639	3,300	
400-58100-160	LIBRARY SUPPLIES (E)	6,079	4,343	5,030	1,780	3,560	3,500	3,500	(60)	0	
400-58100-161	LIBRARY POSTAGE (E)	121	81	82	73	146	125	125	(21)	0	
400-58200-000	ADULT PRINT (E)	10,186	11,808	10,604	3,669	7,338	10,000	10,000	2,662	0	
400-58200-100	ADULT DIGITAL (E)	2,206	1,893	2,510	538	1,075	2,000	1,000	(75)	(1,000)	
400-58201-000	CHILDREN PRINT (E)	4,314	4,630	4,764	958	1,917	3,500	3,500	1,583	0	
400-58201-100	CHILDREN DIGITAL (E)	1,747	346	(58)	0	0	2,000	1,000	1,000	(1,000)	
400-58210-000	LIBRARY TRAINING & CONFERENCES (E)	247	1,000	1,843	97	194	2,000	2,000	1,806	0	
400-58210-100	TRAINING - GRANT RELATED	0	0	0	1,069	1,069	0	0	(1,069)	0	
400-58220-000	LIBRARY MILEAGE EXPENSE (E)	294	215	458	0	0	400	400	400	0	
400-58230-000	PROGRAMS FOR CHILDREN & ADULTS (E)	2,022	3,495	2,524	1,043	2,085	3,000	3,000	915	0	
400-58232-000	LIBRARY CRAFTS (E)	596	602	674	301	603	500	500	(103)	0	
400-58240-000	LIBRARY MEDIA (E)	3,262	2,339	2,005	1,215	2,429	3,500	3,500	1,071	0	
400-58280-000	LIBRARY PERIODICALS (E)	3,110	2,495	1,984	2,019	4,038	2,100	2,200	(1,838)	100	
400-58310-000	IT/LICENSES/CONTRACTED SERVICE	15,016	13,966	12,463	10,056	20,113	12,600	13,450	(6,663)	850	
410-58200-101	BOOKS, BOARD COMMITTED (E)	499	152	0	0	0	200	200	200	0	
410-58200-102	BOOKS, DONOR DESIGNATED (E)	1,326	908	180	382	763	100	100	(663)	0	
410-58240-101	MEDIA, DONOR DESIGNATED (E)	0	366	0	0	0	200	200	200	0	
410-58250-000	LIBRARY CHAPIN EXPENDITURES (E)	2,564	3,830	3,955	3,034	6,068	4,000	4,000	(2,068)	0	
410-58255-000	LIB FRIENDS EXPENDITURE (E)	21,220	4,541	3,398	1,795	3,589	4,000	4,000	411	0	
410-58320-000	CAPITAL, BOARD DESIGNATED	0	0	0	25	50	0	0	(50)	0	
410-58330-000	DONOR DESIGNATED EXPENDITURES (E)	690	4,980	1,787	1,393	2,786	2,500	4,450	1,664	1,950	
410-58340-000	BOARD COMMITTED EXPENDITURES (E)	3,998	4,098	8,120	1,469	2,938	2,500	2,600	(338)	100	
	Rev:	329,514	351,170	367,547	225,116	450,231	366,828	355,034	(95,197)	(11,794)	
	Exp:	335,785	329,480	330,657	178,999	355,578	350,078	375,043	19,465	24,965	
	Total:	(6,271)	21,690	36,890	46,117	94,653	16,750	(20,009)	(114,662)	(36,759)	
400-58100-135	LIBRARY ADMINISTRATION COSTS (E)	7,998	10,513	457	746	1,492	9,400	9,400	7,908	0	
400-58100-150	LIBRARY BLDG REPAIRS & MAINT (E)	4,184	7,851	3,340	628	1,255	2,000	2,000	745	0	
400-58100-155	LIBRARY BLDG SUPPLIES (E)	635	1,110	568	585	1,169	1,000	771	(398)	(229)	
400-58100-170	LIBRARY BLDG GAS (E)	2,937	3,016	2,224	2,508	5,017	2,700	2,700	(2,317)	0	
400-58100-171	LIBRARY BLDG ELECTRIC (E)	6,594	7,132	7,655	3,427	6,853	6,800	7,127	274	327	
400-58100-173	LIBRARY BLDG WATER & SEWER (E)	1,154	763	512	346	691	900	810	119	(90)	
400-58100-175	JANITORIAL SERVICES (E)	8,100	6,115	8,100	4,050	8,100	6,800	8,100	0	1,300	
400-58100-200	LIBRARY TELEPHONE (E)	4,081	2,978	5,198	3,321	6,642	3,500	1,767	(4,875)	(1,733)	
	LIBRARY FUND - REVENUES:	29,249	21,418	11,857	2,919	17,000	16,350	52,284	35,284	35,934	
	LIBRARY FUND - EXPENDITURES:	35,683	39,478	28,054	15,610	31,220	33,100	32,675	1,455	(425)	
	LIBRARY FUND - TOTAL:	(6,434)	(18,059)	(16,196)	(12,691)	(14,220)	(16,750)	19,609	33,829	36,359	

9/17/2025												
		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		
FIREWORKS FUND												
415-52320-165	FIREWORKS EXPENDITURE (E)	25,985	25,697	25,686	25,697	25,697	25,000	25,000	(697)	0		
	FIREWORKS FUND - REVENUES:	27,703	28,439	30,923	20,794	27,000	29,580	29,580	2,580	0		
	FIREWORKS FUND - EXPENDITURES:	25,985	25,697	25,686	25,697	25,697	25,000	25,000	(697)	0		
	FIREWORKS FUND - TOTAL:	1,718	2,742	5,237	(4,904)	1,303	4,580	4,580	3,277	0		
TID #1 FUND												
420-52320-165	TIF #1 EXPENDITURE (E)	0	0	0	12,500	12,500	0	10,000	(2,500)	10,000	500-50000-140	
	TID #1 - REVENUES:	NA	NA	NA	12,500	12,500	0	0	(12,500)	0		
	TID #1 - EXPENDITURES:	NA	NA	NA	12,500	12,500	0	10,000	(2,500)	10,000		
	TID #1 FUND - TOTAL:	NA	NA	NA	0	0	0	(10,000)	(10,000)	(10,000)		