



# VILLAGE OF WILLIAMS BAY

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

Phone: 262-245-2700

## NOTICE

### FINANCE & PERSONNEL (F&P) COMMITTEE MEETING

**MONDAY, NOVEMBER 10, 2025 AT 6:00 PM**

**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. Discussion and Possible Action on Potential Temporary EMS Quarters Located Immediately East of the Williams Bay Fire Station
  - A. Discussion and Possible Action Recommending Approval of Lease Agreement For Temporary Housing Quarters For Emergency Medical Services (EMS)
- IV. Discussion and Possible Action on Expansion of Police Department Space into the Current Administrative Offices and the Acquisition of the First National Bank and Trust Property (WOP 00005) for the Consolidation of Administrative Offices from Village Hall and Other Village Offices and Operations.
  - A. Discussion and Possible Action Recommending Declaration of Office Intent. *Intent to reimburse General Fund by future borrowings*
  - B. Discussion and Possible Action on Recommendation on an Offer to Purchase for 121 Elkhorn Road (former FNBT building)
- V. Discussion and Possible Action on Village Boat Slip Lease Rates, Kayak Racks Rental Rates and Boat Ramp Rates for 2026
- VI. Discussion and Possible Action on Creating and Advertising the New Position of Water & Sewer Utilities Supervisor
- VII. Police Union Draft Contract 2026-28 - *Negotiations Update*
- VIII. 2026 Village Budget Draft Presentation for November 17, 2025 Village Board Meeting
- IX. Monthly Borrowings Status Report
- X. 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: 11/07/2025 5:00 PM

**From:** David Lothspeich  
**Sent:** Thursday, October 30, 2025 2:56 PM  
**To:** David Lothspeich <admin@vi.williamsbay.wi.gov>  
**Cc:** Tina Kolls <clerk@vi.williamsbay.wi.gov>  
**Subject:** Temporary EMS building and FNBT building - November 3, COW PSC Agenda Items

Village Trustees (bcc);

The upcoming November 3, 2025 Committee of the Whole Public Safety Agenda includes the following two agenda items:

- EMS Temporary Quarters. Discussion and Possible Action on Potential Temporary EMS Quarters Located Immediately East of the Williams Bay Fire Station
- FNBT Bank Property. Discussion and Possible Action on Expansion of Police Department Space into the Current Administrative Offices and the Acquisition of the First National Bank and Trust Property (WOP 00005) for the Consolidation of Administrative Offices from Village Hall and Other Village Offices and Operations.

**EMS Quarters.**

**The EMS Agreement with Fontana provides for 24-7 EMS coverage. Having quarters located in the Village would result in the EMS personnel being located in Williams Bay 24-7 rather than go to Fontana in the evenings for quarters.**

- The attached “EMS Temp Quarters Possible Locations Aerial 10282025” shows the potential location for a temporary housing quarters for EMS. Since temporary use would be longer than the maximum 6 months, a Conditional Use Permit is required. The proposed locations comply with the required setbacks.
- The attached “Temporary Quarters Flyer 10222025” shows the proposed temporary structure.

Rescue Squad Captain Rich Gluth brought this suggestion up with Adam, George last week.

The monthly lease cost is \$1,800 or \$21,600 annually. There will be expenses for 4 concrete pylons and physically connect to water/sewer/electric/gas cost estimates have been requested and anticipate the cost of roughly \$20K. The unit does not come furnished so there would also be one-time costs for beds, dressers, couches, etc. and Captain Gluth is getting those costs.

It is expected that the unit would be delivered to the Village within 6-8 weeks. The initial thought is that this will be an immediate solution to having EMS 24hrs in the Village while the long-term solution with the fire station is addressed and hopefully resolved in the next 3 years.

This item is tentatively on the upcoming Nov 3 agenda under Protective Services and will be considered by Finance and Personnel if PSC recommends approval.

**FNBT Bank Property – Asking price \$398,000.**

The Police Department is in need of space and one possible option that has been identified is for the Administrative/Building/Zoning to vacate the existing office space for the PD to move into the Administrative space. When FNBT informed the Village that they would be closing their WB branch, the bank was contacted inquiring about their plans for the property and informing them of possible Village interest. During the past few months the Village has been working with Rescue Squad Captain Gluth for possible EMS quarters, and this was the initial thought for this building.

President Jaramillo, Trustee Vlach, Captain Gluth and Administrator Lothspeich toured the building last week. We reviewed possible changes to the existing drive-thru conversion to garage bays and changes to the building to support EMS and/or Administration. To change the use from office to residential, the building would be required to be retrofitted with fire suppression, and the existing drive-thru bays would require removal or remodeling to become heated garage space. EMS Captain Gluth recommended pursuing the temporary housing unit on or near the existing fire station building so that the quarters would be in close walking distance to the ambulance and avoid the costs for fire suppression and remodeling. Alternatively, the PD is in need of space and if the Administration were to vacate the existing Village Hall space the PD would expand into these areas, and the building would become the PD with the Village Board room remaining. The 2024 Assessed **Fair Market Value is \$929,300** so their \$398K (including furnishings) asking price appears to be well below market value.

2,300 sq. ft. per floor (4,600 sq. ft total)

New construction costs ranging \$270 to \$375 per sq. ft. 4,600 sq. ft = \$1.2M to \$1.7M (not including land value or furnishings). Assessment Fair Market Value = \$929K

Parking lot = 19 stalls (1 ADA designated) with 2 drive-thru lanes

Parcel = 12,300 sq. ft

Current Village Hall Administrative Offices (includes building/zoning dept and entire entrance foyer/hallway)

1,900 sq. ft

*First Floor.*

The First floor is fully ADA accessible and has 3 separate offices (enclosed with doors), the banking desk (2 work station areas), bathroom, vault, teller desk area (two steps down to be at car level), large foyer with seating area and possible area that could be enclosed for another office or conference room if needed. The space is turn-key in terms of operations with the office furniture and furnishing included with the sale price.

### *Second Floor.*

Current vacant and is only accessible by stairs located on the east side of the building. Second floor has 3 offices (enclosed with doors) that could be used as conference rooms, a bathroom and breakroom (sink, cabinets, table and chairs). The second floor has desks and furniture.

Previously used for offices by an outside tenant. For proposed EMS quarters the second floor would require retrofitting fire suppression and elevator or lift. Second floor offices would be allowed without the fire suppression (no change in use and the use does not require fire suppression. Housing does require fire suppression) and can be used for these uses without an elevator or lift. Refer to Village Attorney Schroeders attached review "WilliamsBay.ADACompliance.Memo 10272025".

The asking price is \$398K and the market value is \$900K+. \$400K 20 years at 3.5% equates to roughly \$2,600 month or \$31,200 year (borrowed funds). The first floor is in ready to move in condition with furniture and furnishing and the existing village hall furniture and furnishing would remain for the PD use. The second floor can accommodate offices and/or storage space for the historical society. If the second floor is used for village offices, the first floor would need to include a conference room or other space for these departments to have ADA accessible meetings with the public. There is more than enough on-site parking for the Village use and excess parking would remain available for customers in the downtown area.

The Village's potential interest in acquiring the building will be determined after Committee(s) review and recommendation(s) for Village Board consideration on Nov 17 which is the very fastest that the Village could reasonably consider a decision on purchasing the building. On October 29, the realtor submitted the Village's offer of \$398K, contingent upon Village Board approval by Nov 17, inclusive of furniture and furnishings with contingency for environmental inspection and building inspection along with a second offer from an investor. On October 30, the realtor confirmed that the bank accepted the contingent offer. This email will be sent to the Department Heads as well so that they are informed.

### **Upcoming Meetings.**

The Nov 3 COW Agenda, under PSC, includes (1) the possible temporary EMS quarters and (2) acquisition of the bank for the expansion of the PD and relocation of administrative offices. As this is COW, it is expected that there will be input from the entire Board to provide insight into the level of support for including on a possible special FP meeting for PSC and FP recommendations to the Village Board on Nov 17. While these discussions qualify for Closed Session, this approach has purposefully not been taken so the Community is aware and has the opportunity to provide input as part of the Committee's and VB decision making process.

Please let me know if you have any questions.

Best regards,

David Lothspeich  
Village Administrator









**Steven Schommer**

Sun, Nov 2, 3:59 PM  
(16 hours ago)

to me, Ethan

Rich

Thank you for being patient with us.

I do not have the formal lease completed yet and should have that by the end of the week. The lease will include the normal terms you might find in renting an apartment. It will outline what Adrenaline is including, which is the house that I'm outlining below, and you are responsible for paying the lease and any damages beyond wear and tear for example.

The financial break out will basically be \$1,800x36 months equal \$64,800. It will have a clause that will allow you to continue for an additional 12 months at \$1,800 and falling to month to month at \$1,500 after that, for as long as you want.

In addition, we would seek a nonrefundable downpayment of \$2,800 plus first month's rent of \$1,800 to kick things off.

There would be a clause that states if for some reason we would be required to pull the house during the first year we would require a \$15,000 fee to break the lease. If you broke the lease between 12 and 24 months the would be reduced to \$10,000 and if you break between 24 and 36 months there would be \$6,000 fee.

**Please see our proposed floorplan attached.**

There are a few things we are asking the manufacturer to modify.

1. Electric Furnace (per your request)
2. Electric Range (per your request)
3. 100 Amp Electric Service updated to 200 Amp Electric Service required to accommodate #1 and #2 request
4. Cabinet over toilet
5. Cabinets over breakfast bar (if possible)

You will find the following features already included

- 16x36 Arlington Advantage by Skyline delivered to Williams Bay, WI
- Drywall interior, OSB and Hampton Red Vinyl Siding Exterior
- 25-year Shingles on the Wedge Roof
- Insulated Skirting and two sets of steps
- 50 Gallon Electric Hot Water Heater
- Vinyl Flooring Throughout
- 2" white wood mini blinds with some accent treatments
- Central AC
- Stacking Washer and Dryer (added by Adrenaline)

- Ceiling Fan in Living Room
- Range, Refrigerator, Dishwasher and Microwave
- Breakfast Bar
- Pocket Doors to allow more room in bedrooms for two twin beds

What is not included in the price

1. Furniture
2. Electrical Connection
3. Sewer Connection
4. Water Connection
5. Concrete and other site preparation

The lead time is approximately 10-12 weeks currently.

Steven Schommer  
President  
9560 58<sup>th</sup> Place, Suite 350  
Kenosha, WI 53144  
262-358-5858  
847-707-5312 mobile



## PRINTABLE INFO SHEET

Series: Westlake Retreats

Model: 1W1901-V Outlook



## About This Model

Style: Single / Bedrooms: 2 / Bathrooms: 2 / Square Feet: 540

## CUSTOMER CONTACT

Notes:

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MidCountry Homes | 337 Liberty Street | Dorchester, WI 54425 | [www.midcountryhomes.com](http://www.midcountryhomes.com)



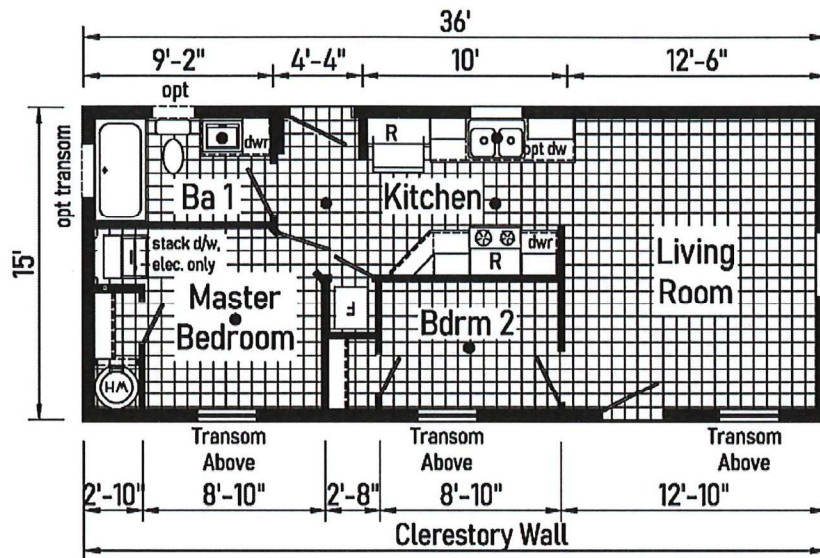
## PRINTABLE INFO SHEET

Series: Westlake Retreats

Model: 1W1901-V Outlook



## Floorplan



1W1901-V 1636 Approx. 540 Sq. Ft.

• = Std. can light  
R = Std. 30/36 staggered overhead

Westlake Retreat  
Outlook

|                           |               |             |                      |                 |              |                          |
|---------------------------|---------------|-------------|----------------------|-----------------|--------------|--------------------------|
| Builder: midcountry Homes | Callout: 1636 | Revisions:  | Scale: 3/16" = 1'-0" | Date: 9/19/2023 | Drawn By: DT | Model/Eng. No.: 1W1901-V |
| Title: Literature         |               | Date: _____ | Reference: 1A2802-V  | Drawn: _____    | By: _____    | Page: LIT                |

## CUSTOMER CONTACT

Notes:

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## PRINTABLE INFO SHEET

Series: Westlake Retreats

Model: 1W1901-V Outlook



## Standards & Features

### Interior

Primed Drywall Throughout Orange Peel Finish  
8'-0" Flat Ceiling Orange Peel Finish  
Recessed LED Lights  
Pendant Dining Room Light  
2-Panel White Painted Craftsman Interior Doors  
Pre-Hung Doors with Mortise Hinges  
Metal Interior Passage Sets  
Window Valances  
1" Mini Blinds Throughout  
Smoke Detectors with Battery Back-Up  
Wire Shelving in Closets  
White Painted Mouldings Throughout  
Flat 2 1/4" Window and Door Casing  
Flat 3 1/2" Baseboards

### Exterior

Black Gatsby Light at Front and Rear Door  
Vinyl Dutch Lap Siding  
Vinyl Insulated Windows with Low-E Glass  
Lineals Front Door Side  
GFI-Protected Exterior Receptacle at Each Door  
O.S.B. Wall & Roof Sheathing Fixed Roof  
12" Overhangs and Eaves (Ranch)  
4" Overhangs and 12" Eaves (Single)  
3-Tab Shingles  
Ridge Vent Roof Ventilation System  
Ice Shield  
3/0x6/8 Fiberglass 6-Panel Front and Rear  
Door w/ Deadbolt Keyed Alike Locksets

### Construction

Transverse Floor System on 16" Center\*

### Construction (continued)

3/4" OSB Decking\*  
2x6 Floor Joist on 14 and 28 Wide Models  
2x8 Floor Joists on 16 and 32 Wide Models  
2x6 Exterior Walls on 16" Center\*  
82" Window Headers  
30# Roof Load

### Kitchen

Empire Brushed Nickel High Rise Faucet  
Stainless Steel Sink 33x22x8  
One USB Receptacle  
30" Black Free-Standing Gas Range  
Power Range Hood with Fan & Light  
18 Cu. Ft. Black Frost-Free Refrigerator w/Top Freezer

### Baths

60" Fiberglass Tub/Shower Tub/Shower Curtain and Curved Rod  
Dual Flush Elongated Hi-Rise Toilets  
China Stool, Tank, and Lid  
Square China Sinks with Overflow and Pop-Up Drain  
Bevel Edge Mirrors  
Empire Brushed Nickel Faucets  
Anti-Scald Valves on Showers and Tubs

### Cabinetry

KCMA Certified Cabinets  
Hardwood Wrapped Mission Cabinet Doors with Full Overlay  
Hardwood Wrapped Cabinet Face Frames and Stiles  
5-Piece Drawer Fronts  
Brushed Nickel Cabinet Pulls Hardware  
Soft Close Hidden Cabinet Hinges  
Base & Wall Cabinets with Adjustable Shelves

## CUSTOMER CONTACT

Notes:

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## PRINTABLE INFO SHEET

Series: Westlake Retreats

Model: 1W1901-V Outlook



## Standards & Features (continued)

### Cabinetry (continued)

100# Undermount Soft Close Drawer Guides

Laminate Countertops with Crescent Edge

4" Laminate Backsplash

36" High Vanities

### Bedrooms

Wire Shelving in Closets

Switched Light in All Walk-In Closets

### Flooring

Take Away Shaw Carpet with ShawGuard Carpet Protector

Rebond Carpet Pad with Tackstrip Carpet Installation

Shaw Vinyl Floor Coverings

### Utilities

100 AMP Electrical Service

Plumb & Wire for Washer

Wire and Vent for Dryer

Water Shut Offs Throughout

Main Water Shut-Off

One Exterior Water Faucet (Frost Free)

30 Gallon Electric Water Heater with Pan

Gas Furnace

5-Wire Thermostat

Copper Wiring Throughout

### Insulation

Ceiling R-30 Avg. Blown Insulation

Walls R-19 Fiberglass Insulation

Floor R-11 Fiberglass Insulation

### Additional Features

Shed Roof

Cathedral Ceiling

Transom Windows

### Additional Features (continued)

Vertical Siding

\*\*Spacing for Framing Members may vary  
due to Design Requirements

## CUSTOMER CONTACT

Notes:

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**VILLAGE OF WILLIAMS BAY  
RESOLUTION NO. R-70-25**

**AUTHORIZING APPROVAL OF LEASE AGREEMENT FOR THE INSTALLATION  
OF TEMPORARY HOUSING QUARTERS FOR  
EMERGENCY MEDICAL SERVICES (EMS)**

**WHEREAS**, following a successful referendum, on May 1, 2022 the Village of Williams Bay (“Williams Bay”) entered into agreement with the Village of Fontana-on-Geneva Lake, Walworth County, Wisconsin, a Wisconsin municipal corporation (Fontana) pursuant to which Fontana provides ambulance and Emergency Medical Services (EMS) for Williams Bay (“EMS Agreement”; and

**WHEREAS**, The EMS Agreement provides ambulance and EMS services twenty-four (24) hours per day, seven (7) days per week; and;

**WHEREAS**, due to the Village of Williams Bay not having housing quarters for the crew members providing ambulance and EMS services, the crew members return to Fontana each evening for housing quarters; and;

**WHEREAS**, due to travel distance, response times from Fontana are longer than from within Williams Bay; and;

**WHEREAS**, having housing quarters for the crew members providing ambulance and EMS services located within Williams Bay will result in shorter response times with the crew members remaining within Williams Bay; and;

**WHEREAS**, on November 3, 2025 the Williams Bay Protective Services Committee recommended approval of a proposal from Adrenaline Homes LLC for Temporary Emergency Medical Services (EMS) Quarters; and

**WHEREAS**, on November 11, 2025 the Williams Bay Finance and Personnel Committee recommended approval of a Lease Agreement from Adrenaline Homes LLC for Temporary Emergency Medical Services (EMS) Quarters; and

**WHEREAS**, on November 17, 2025, the Village of Williams Village Board, as recommended by the Protective Services Committee and Finance & Personnel Committee, has determined that it is in the best interests of the Village and its residents to authorize the Adrenaline Homes LLC Lease Agreement (attached as “Exhibit I”), and;



**NOW, THEREFORE**, the Village Board of the Village of Williams Bay, County of Walworth, State of Wisconsin, do hereby ordain as follows:

**Section I: Recitals.** The foregoing recitals are hereby incorporated herein as findings of the Village Board of Trustees.

**Section II: Approval.** The President and Board of Trustees hereby authorize the recommended Lease Agreement, therefore.

Approved by the Village Board of the Village of Williams Bay this 17<sup>h</sup> day of November 2025

**VILLAGE OF WILLIAMS BAY**

By: \_\_\_\_\_  
Adam Jaramillo, President

Attest: \_\_\_\_\_  
Tina Kolls, Clerk

**EXHIBIT I**

**ADRENALINE HOMES, LLC, LEASE AGREEMENT  
(Williams Bay EMS Temporary Quarters)**

# VILLAGE OF WILLIAMS BAY

## HYPOTHETICAL LEVY SUPPORTED FINANCING PLAN

|              |             | PRELIMINARY                                                                                                  |                    |                                           |             |                                                 |             |
|--------------|-------------|--------------------------------------------------------------------------------------------------------------|--------------------|-------------------------------------------|-------------|-------------------------------------------------|-------------|
|              |             | \$3,000,000<br>GENERAL OBLIGATION PROMISSORY NOTES<br>Dated: July 9, 2026<br>(First Interest: April 1, 2027) |                    |                                           |             |                                                 |             |
| LEVY<br>YEAR | YEAR<br>DUE | EXISTING<br>DEBT<br>SERVICE<br>(Levy Supported)                                                              | PRINCIPAL<br>(4/1) | INTEREST<br>(4/1 & 10/1)<br>AVG=<br>5.00% | TOTAL       | COMBINED<br>DEBT<br>SERVICE<br>(Levy Supported) | YEAR<br>DUE |
| 2025         | 2026        | \$853,312                                                                                                    |                    |                                           |             | \$853,312                                       | 2026        |
| 2026         | 2027        | \$685,289                                                                                                    |                    | \$184,167                                 | \$184,167   | \$869,456                                       | 2027        |
| 2027         | 2028        | \$691,951                                                                                                    |                    | \$150,000                                 | \$150,000   | \$841,951                                       | 2028        |
| 2028         | 2029        | \$746,855                                                                                                    |                    | \$150,000                                 | \$150,000   | \$896,855                                       | 2029        |
| 2029         | 2030        | \$742,368                                                                                                    |                    | \$150,000                                 | \$150,000   | \$892,368                                       | 2030        |
| 2030         | 2031        | \$742,361                                                                                                    |                    | \$150,000                                 | \$150,000   | \$892,361                                       | 2031        |
| 2031         | 2032        | \$574,872                                                                                                    |                    | \$150,000                                 | \$150,000   | ----- \$724,872                                 | 2032        |
| 2032         | 2033        | \$413,515                                                                                                    |                    | \$150,000                                 | \$150,000   | \$563,515                                       | 2033        |
| 2033         | 2034        | \$416,432                                                                                                    |                    | \$150,000                                 | \$150,000   | \$566,432                                       | 2034        |
| 2034         | 2035        | \$414,404                                                                                                    |                    | \$150,000                                 | \$150,000   | \$564,404                                       | 2035        |
| 2035         | 2036        | \$415,610                                                                                                    |                    | \$150,000                                 | \$150,000   | \$565,610                                       | 2036        |
| 2036         | 2037        | \$415,573                                                                                                    |                    | \$150,000                                 | \$150,000   | \$565,573                                       | 2037        |
| 2037         | 2038        | \$211,000                                                                                                    | \$190,000          | \$145,250                                 | \$335,250   | \$546,250                                       | 2038        |
| 2038         | 2039        | \$213,760                                                                                                    | \$195,000          | \$135,625                                 | \$330,625   | \$544,385                                       | 2039        |
| 2039         | 2040        | \$211,220                                                                                                    | \$205,000          | \$125,625                                 | \$330,625   | \$541,845                                       | 2040        |
| 2040         | 2041        | \$212,400                                                                                                    | \$215,000          | \$115,125                                 | \$330,125   | \$542,525                                       | 2041        |
| 2041         | 2042        | \$214,200                                                                                                    | \$225,000          | \$104,125                                 | \$329,125   | \$543,325                                       | 2042        |
| 2042         | 2043        |                                                                                                              | \$455,000          | \$87,125                                  | \$542,125   | \$542,125                                       | 2043        |
| 2043         | 2044        |                                                                                                              | \$480,000          | \$63,750                                  | \$543,750   | \$543,750                                       | 2044        |
| 2044         | 2045        |                                                                                                              | \$505,000          | \$39,125                                  | \$544,125   | \$544,125                                       | 2045        |
| 2045         | 2046        |                                                                                                              | \$530,000          | \$13,250                                  | \$543,250   | \$543,250                                       | 2046        |
|              |             | \$8,175,122                                                                                                  | \$3,000,000        | \$2,513,167                               | \$5,513,167 | \$13,688,288                                    |             |

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VILLAGE OF WILLIAMS BAY CAPITAL IMPROVEMENT PLAN

2026-2030 ALL PROJECTS

|                                              | 2026         | 2027         | 2028         | 2029       | 2030          | Total         |
|----------------------------------------------|--------------|--------------|--------------|------------|---------------|---------------|
| EST. BEGINNING FUND BALANCE                  |              |              |              |            |               |               |
| FUNDING SOURCES                              |              |              |              |            |               |               |
| FUTURE GO LEVY SUPPORTED                     | \$ 2,112,457 | \$ 1,593,000 | \$ 2,551,000 | \$ 100,000 | \$ 6,618,000  | \$ 12,974,457 |
|                                              | \$ 1,712,457 | \$ 1,198,000 |              |            |               |               |
| FUTURE WATER PROCEEDS                        |              |              |              |            | \$ 572,419    | \$ 572,419    |
| FUTURE SEWER PROCEEDS                        |              |              |              |            | \$ 1,364,248  | \$ 1,364,248  |
| CW LOAN PROCEEDS                             | \$ 1,350,000 | \$ 617,000   |              |            | \$ 335,752    | \$ 2,302,752  |
| SW LOAN PROCEEDS                             | \$ 596,500   | \$ 75,000    |              |            | \$ 1,127,581  | \$ 1,799,081  |
| 2022 BOND PROCEEDS                           | \$ 89,983    |              |              |            |               | \$ 89,983     |
| TOTAL SOURCES                                | \$ 5,861,397 | \$ 3,483,000 | \$ 2,551,000 | \$ 100,000 | \$ 10,018,000 | \$ 19,102,940 |
| TOTAL AVAILABLE FUNDS                        | \$ 5,861,397 | \$ 3,483,000 | \$ 2,551,000 | \$ 100,000 | \$ 10,018,000 |               |
| USES BY CATEGORY                             |              |              |              |            |               |               |
| Walworth Avenue WM                           | \$ 596,500   |              |              |            |               | \$ 596,500    |
| Gravity Sewer Replacement                    | \$ 1,250,000 |              |              |            |               | \$ 1,250,000  |
| Loch Vista Water Main                        |              |              |              |            | \$ 1,100,000  | \$ 1,100,000  |
| Well 2 Roof                                  |              | \$ 30,000    |              |            |               | \$ 30,000     |
| Well 3 Roof                                  |              | \$ 30,000    |              |            |               | \$ 30,000     |
| Building Tuckpointing                        |              | \$ 15,000    |              |            |               | \$ 15,000     |
| Geneva Street WM Replacement                 |              |              |              |            | \$ 600,000    | \$ 600,000    |
| Walworth Avenue Repairs                      | \$ 100,000   |              |              |            |               | \$ 100,000    |
| Geneva Street - STH 67                       |              | \$ 617,000   |              |            |               | \$ 617,000    |
| Harris Road FM In Geneva St                  |              |              |              |            | \$ 1,000,000  | \$ 1,000,000  |
| PW Salt Barn                                 |              | \$ 25,000    |              |            |               | \$ 25,000     |
| PW Furnance Replacement                      | \$ 12,000    |              |              |            |               | \$ 12,000     |
| Utility Vehicle                              | \$ 30,000    |              |              |            |               | \$ 30,000     |
| Mower                                        | \$ 32,000    |              |              |            |               | \$ 32,000     |
| Chipper                                      |              |              | \$ 50,000    |            |               | \$ 50,000     |
| DPW truck                                    |              | \$ 45,000    |              |            |               | \$ 45,000     |
| DPW Plow Truck                               | \$ 300,000   |              |              |            |               | \$ 300,000    |
| Parking Lot Improvements                     |              |              | \$ 10,000    |            |               | \$ 10,000     |
| Library Carpet & Flooring                    | \$ 17,000    |              |              |            |               | \$ 17,000     |
| Library Bathroom Updates                     | \$ 6,000     |              |              |            |               | \$ 6,000      |
| Library Exterior Painting                    |              |              | \$ 20,000    |            |               | \$ 20,000     |
| Library Breaker Panel                        |              |              | \$ 10,000    |            |               | \$ 10,000     |
| Fire Station                                 |              |              | ???          |            |               | \$ -          |
| Lions Park Concessions                       |              |              | \$ 15,000    |            |               | \$ 15,000     |
| Lions Park Walking Path                      |              | \$ 65,000    |              |            |               | \$ 65,000     |
| Squad Vests                                  |              |              |              | \$ 10,000  |               | \$ 10,000     |
| Squad Car                                    | \$ 90,000    |              |              | \$ 90,000  |               | \$ 180,000    |
| Police Department Space Needs Assessment     | \$ 15,000    |              |              |            |               | \$ 15,000     |
| Mobile Speed Board Signs                     | \$ 5,440     |              | \$ 6,000     |            |               | \$ 11,440     |
| East Beach Improvements                      | \$ 200,000   |              |              |            |               | \$ 200,000    |
| Beachhouse Rehabilitation                    | \$ 200,000   |              |              |            |               | \$ 200,000    |
| Bank Building Purchase/Update EMS            | \$ 400,000   |              |              |            |               | \$ 400,000    |
| Recreation Department Truck                  |              | \$ 45,000    |              |            |               | \$ 45,000     |
| Main and Emergency Entries                   | \$ 125,000   |              |              |            |               | \$ 125,000    |
| Pine Tree Removal/Replacement                | \$ 30,000    |              |              |            |               | \$ 30,000     |
| Landscaping Upgrades                         | \$ 25,000    |              |              |            |               | \$ 25,000     |
| Green Initiative                             |              | \$ 50,000    |              |            |               | \$ 50,000     |
| Document Scanning                            | \$ 15,000    |              |              |            |               | \$ 15,000     |
| Walworth Ave                                 | \$ 700,000   |              |              |            |               | \$ 700,000    |
| Geneva Street - STH 67                       |              | \$ 868,000   |              |            |               | \$ 868,000    |
| Geneva St./Cedar Point Dr.                   |              |              | \$ 2,400,000 |            |               | \$ 2,400,000  |
| Geneva Street Bridge                         |              |              | \$ 40,000    |            |               | \$ 40,000     |
| 2027 Tahoe & Upfitting                       |              | \$ 95,000    |              |            |               | \$ 95,000     |
| Boat Launch Parking Lot/Turn Around          |              |              |              |            | \$ 600,000    | \$ 600,000    |
| W. Geneva Sewer Laterails (2031)             |              |              |              |            | \$ 700,000    | \$ 700,000    |
| Non Participating Funds - W Geneva St (2032) |              |              |              |            | \$ 6,018,000  | \$ 6,018,000  |
| Lions Park Combo Baseball/Softball Field     |              |              |              |            |               | \$ -          |
| Lions Park Batting Cage Replacement          |              | \$ 35,000    |              |            |               | \$ 35,000     |
| Removal of Theatre Rd Baseball Field         |              |              |              |            |               | \$ -          |
| Pollinator Plots & Theatre Rd                |              |              |              |            |               | \$ -          |
| Edgewater Park Playground Improvements       |              | \$ 150,000   |              |            |               | \$ 150,000    |
| Lions Park Playground Expansion              |              | \$ 200,000   |              |            |               | \$ 200,000    |
| Utility Vehicle                              |              | \$ 15,000    |              |            |               | \$ 15,000     |
| Theatre Rd Tennis Court Lights               |              |              |              |            |               | \$ -          |
| HVAC Upgrades   Lions Field House            |              |              |              |            |               | \$ -          |
| Hard Surface Parking @ Theatre               |              |              |              |            |               | \$ -          |
| TOTAL USES BY CATEGORY                       | \$ 4,148,940 | \$ 2,285,000 | \$ 2,551,000 | \$ 100,000 | \$ 10,018,000 | \$ 19,102,940 |
| EST. ENDING FUND BALANCE                     | \$ 1,712,457 | \$ 1,198,000 | \$ -         | \$ -       | \$ -          |               |

NO. R-71-2025

A RESOLUTION APPROVING  
DECLARATION OF OFFICIAL INTENT

(121 Elkhorn Road and 250 Williams Street)

This is a Declaration of Official Intent of the Village of Williams Bay (the "Issuer") to reimburse an expenditure with proceeds of a borrowing or borrowings authorized by the Issuer. This Declaration is made under and pursuant to Treas. Reg. Section 1.150-2. The undersigned has been designated as an official or employee authorized by the Issuer to make this Declaration of Official Intent pursuant to a Resolution adopted on November 6, 1995. This Declaration of Official Intent is a public record maintained in the files of the Issuer and is available for public inspection pursuant to Subchapter II of Chapter 19, Wisconsin Statutes.

The undersigned hereby declares that it is the reasonable expectation of the Issuer to use proceeds of a borrowing or borrowings to be incurred by the Issuer to reimburse expenditures for the property, project or program or from the fund(s)/account(s) described below:

1. Project\* description: Purchase and improvements to 121 N. Walworth Street (former FNBT property) for relocation of Village administrative offices from 250 Williams Street and improvements to 250 Williams Street for improvements to support the expansion of the Village police department offices and operations.

(Provide a general functional description of the property, project or program for which the expenditure to be reimbursed is paid, e.g. "\_\_\_ building program", "highway capital improvement program", "hospital equipment acquisition", "combined utility improvement program", etc.)

OR

2. Identify fund(s)/account(s): Village General Fund unobligated reserves

(Provide a general functional description of the purpose of the fund or account from which the expenditure to be reimbursed is paid, e.g. "construction fund program" and "parks and recreation fund" and "highway fund".)

The maximum principal amount of the borrowing or borrowings to be incurred to reimburse expenditures for the above-described purposes is reasonably expected, on the date hereof, to be **[\$450,000]**.

The Issuer intends to reimburse itself from borrowed funds within eighteen (18) months, (3 years if the Issuer is a "small issuer") after the later of (a) the date the expenditure is paid or (b) the date the facility is placed in service, but in no event more than 3 years after the expenditure is paid.

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\* Each of the expenditures described must be one of the following: a capital expenditure (i.e. any cost which is properly chargeable to a capital account or would be so chargeable with a proper election), a cost of issuance for a bond, an expenditure relating to certain extraordinary working capital items, a grant, a qualified student loan, a qualified mortgage loan, or a qualified veterans' mortgage loan.

No money from sources other than the anticipated borrowing or borrowings is, or is reasonably expected to be, reserved, allocated on a long-term basis, or otherwise set aside by the Issuer with respect to the expenditure, pursuant to the budgetary and financial circumstances of the Issuer as of the date of this Declaration.

Dated this 17<sup>th</sup> day of November, 2025.

**VILLAGE OF WILLIAMS BAY**

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

Adam Jaramillo, Village President

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

Tina Kolls, Village Clerk

**EXHIBIT A**

**Offer to Purchase 121 Elkhorn Road  
(First National Bank and Trust Property)**



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

Village President Jaramillo

**VILLAGE OF WILLIAMS BAY  
RESOLUTION NO. R-72-25**

**A RESOLUTION AUTHORIZING AN OFFER TO PURCHASE AGREEMENT FOR 121 ELKHORN ROAD  
(First National Bank and Trust Property)**

**WHEREAS**, the Village of Williams Bay existing Village Hall located at 250 Williams Street currently houses the municipal Police Department, Administration, Building and Zoning offices; and

**WHEREAS**, the Village of Williams Bay Police Department is in need of additional space to support their operations; and

**WHEREAS**, the First National Bank and Trust will be closing their operations and selling their property and building located at 121 Elkhorn Road, Williams Bay, WI; and

**WHEREAS**, on November 3, 2025, the Village of Williams Bay Protective Services Committee determined that it is in the best interests of the Village to recommend approval of the purchase of 121 Elkhorn Road for the relocation of administrative operations currently housed at 250 Williams Street in order to provide much needed space for the Police Department to expand into; and

**WHEREAS**, on November 11, 2025, the Village of Williams Bay Finance and Personnel Committee determined that it is in the best interests of the Village to recommend approval of the Offer to Purchase Agreement for 121 Elkhorn Road with the initial purchase funded by General Fund unobligated reserves to be reimbursed by 2026 borrowed funds; and

**WHEREAS**, on November 17, 2025, the Village of Williams Village Board, as recommended by the Committees, determined that it is in the best interests of the Village and its residents to authorize the Offer to Purchase Agreement in the amount of \$398,000.

**NOW, THEREFORE**, the Village Board of the Village of Williams Bay, County of Walworth, State of Wisconsin, do hereby ordain as follows:

**Section I: Recitals.** The foregoing recitals are hereby incorporated herein as findings of the Village Board of Trustees.

**Section II: Approval.** The President and Board of Trustees hereby authorizes the recommended Offer to Purchase Agreement for 121 Elkhorn Road, Williams Bay, WI, therefore.

Approved by the Village Board of the Village of Williams Bay this 17<sup>th</sup> day of November 2025.

**VILLAGE OF WILLIAMS BAY**

By: \_\_\_\_\_  
Adam Jaramillo, Village President

Attest: \_\_\_\_\_  
Tina Kolls, Village Clerk

**EXHIBIT A**

**Offer to Purchase 121 Elkhorn Road  
(First National Bank and Trust Property)**

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## Page 23 of 79



57 All earnest money shall be delivered to and held by ~~(listing Firm) (drafting Firm)~~ (other identified as  
58 Seller's Title Company ) **[STRIKE THOSE NOT APPLICABLE]**  
59 (listing Firm if none chosen; if no listing Firm, then drafting Firm; if no Firm then Seller).  
60 **CAUTION: If a Firm does not hold earnest money, an escrow agreement should be drafted by the Parties or an**  
61 **attorney as lines 64-84 do not apply. If someone other than Buyer pays earnest money, consider a special**  
62 **disbursement agreement.**  
63 ■ THE BALANCE OF PURCHASE PRICE will be paid in cash or equivalent at closing unless otherwise agreed in writing.  
64 ■ **DISBURSEMENT IF EARNEST MONEY HELD BY A FIRM:** If negotiations do not result in an accepted offer and the  
65 earnest money is held by a Firm, the earnest money shall be promptly disbursed (after clearance from payer's depository  
66 institution if earnest money is paid by check) to the person(s) who paid the earnest money. At closing, earnest money shall  
67 be disbursed according to the closing statement. If this Offer does not close, the earnest money shall be disbursed according  
68 to a written disbursement agreement signed by all Parties to this Offer. If said disbursement agreement has not been  
69 delivered to the Firm holding the earnest money within 60 days after the date set for closing, that Firm may disburse the  
70 earnest money: (1) as directed by an attorney who has reviewed the transaction and does not represent Buyer or Seller;  
71 (2) into a court hearing a lawsuit involving the earnest money and all Parties to this Offer; (3) as directed by court order; (4)  
72 upon authorization granted within this Offer; or (5) any other disbursement required or allowed by law. The Firm may retain  
73 legal services to direct disbursement per (1) or to file an interpleader action per (2) and the Firm may deduct from the  
74 earnest money any costs and reasonable attorneys' fees, not to exceed \$250, prior to disbursement.  
75 ■ **LEGAL RIGHTS/ACTION:** The Firm's disbursement of earnest money does not determine the legal rights of the Parties  
76 in relation to this Offer. Buyer's or Seller's legal right to earnest money cannot be determined by the Firm holding the earnest  
77 money. At least 30 days prior to disbursement per (1), (4) or (5) above, where the Firm has knowledge that either Party  
78 disagrees with the disbursement, the Firm shall send Buyer and Seller written notice of the intent to disburse by certified  
79 mail. If Buyer or Seller disagrees with the Firm's proposed disbursement, a lawsuit may be filed to obtain a court order  
80 regarding disbursement. Small Claims Court has jurisdiction over all earnest money disputes arising out of the sale of  
81 residential property with one-to-four dwelling units. Buyer and Seller should consider consulting attorneys regarding their  
82 legal rights under this Offer in case of a dispute. Both Parties agree to hold the Firm harmless from any liability for good  
83 faith disbursement of earnest money in accordance with this Offer or applicable Department of Safety and Professional  
84 Services regulations concerning earnest money. See Wis. Admin. Code Ch. REEB 18.  
85 **[TIME IS OF THE ESSENCE]** "Time is of the Essence" as to: (1) earnest money payment(s); (2) binding acceptance; (3)  
86 occupancy; (4) date of closing; (5) contingency Deadlines **[STRIKE AS APPLICABLE]** and all other dates and Deadlines in  
87 this Offer except: no others  
88 \_\_\_\_\_ . If "Time is of the Essence" applies to a date or Deadline,  
89 failure to perform by the exact date or Deadline is a breach of contract. If "Time is of the Essence" does not apply to a date  
90 or Deadline, then performance within a reasonable time of the date or Deadline is allowed before a breach occurs.  
91 **[PROPERTY CONDITION REPRESENTATIONS]** Seller represents to Buyer that as of the date of acceptance Seller has  
92 no notice or knowledge of Conditions Affecting the Property or Transaction (lines 104-173) other than those identified in  
93 Seller's disclosure report dated \_\_\_\_\_ and a Real Estate Condition Report, if applicable, dated  
94 \_\_\_\_\_ , which was/were received by Buyer prior to Buyer signing this Offer and which is/are made a part of this  
95 offer by reference **[COMPLETE DATE OR STRIKE AS APPLICABLE]** and \_\_\_\_\_  
96 \_\_\_\_\_  
97 \_\_\_\_\_  
98 **[INSERT CONDITIONS NOT ALREADY INCLUDED IN THE DISCLOSURE OR CONDITION REPORT(S)].**  
99 **CAUTION: If the Property includes 1-4 dwelling units, a Real Estate Condition Report containing the disclosures**  
100 **provided in Wis. Stat. § 709.03 may be required. Excluded from this requirement are sales of property that has**  
101 **never been inhabited, sales exempt from the real estate transfer fee, and sales by certain court-appointed**  
102 **fiduciaries, for example, personal representatives, who have never occupied the Property. Buyer may have**  
103 **rescission rights per Wis. Stat. § 709.05.**  
104 "Conditions Affecting the Property or Transaction" are defined to include:  
105 a. Defects in the structure or structural components on the Property, e.g. roof, foundation (including cracks, seepage, and  
106 bulges), basement or other walls.  
107 b. Defects in mechanical systems, e.g. HVAC (including the air filters and humidifiers), electrical, plumbing, septic, wells,  
108 fire safety, security or lighting.  
109 c. Defects in a well on the Property or in a well that serves the Property, including unsafe well water, a joint well serving  
110 the Property or any Defect related to a joint well serving the Property.  
111 d. Water quality issues caused by unsafe concentrations of or unsafe conditions relating to lead.  
112 e. Defects in septic system or other private sanitary disposal system on or serving the Property or any out-of-service  
113 septic system serving the Property not closed or abandoned according to applicable regulations.  
114 f. Underground or aboveground storage tanks presently or previously on the Property for storage of flammable or  
115 combustible liquids, including but not limited to gasoline and heating oil, or any Defects in such tanks presently or previously  
116 on the Property; LP tanks on the Property or any defects in such LP tanks.  
117 g. Defect or contamination caused by unsafe concentrations of, or unsafe conditions relating to, lead in paint, lead in soil,

- 118 presence of asbestos or asbestos-containing materials, radon, radium in water supplies, mold, pesticides or other potentially  
119 hazardous or toxic substances on the Property.
- 120 h. Manufacture of or spillage of methamphetamine (meth) or other hazardous or toxic substances on the Property.
- 121 i. Zoning or building code violations, any land division involving the Property for which required state or local permits had  
122 not been obtained, nonconforming structures or uses, conservation easements.
- 123 j. Special purpose district, such as a drainage district, lake district, sanitary district or sewer district, that has the authority  
124 to impose assessments against the real property located within the district.
- 125 k. Proposed, planned or commenced construction of public improvements which may result in special assessments or  
126 otherwise materially affect the Property or the present use of the Property.
- 127 l. Federal, state or local regulations requiring repairs, alterations or corrections of an existing condition, such as orders to  
128 correct building code violations.
- 129 m. Flooding, standing water, drainage problems or other water problems on or affecting the Property.
- 130 n. Material damage from fire, wind, floods, earthquake, expansive soils, erosion or landslides.
- 131 o. Nearby airports, freeways, railroads or landfills, or significant odor, noise, water intrusion or other irritants emanating  
132 from neighboring property.
- 133 p. Current or previous termite, powder post beetle, or carpenter ant infestations or Defects caused by animal, reptile, or  
134 insect infestations.
- 135 q. Property or portion of the Property in a floodplain, wetland or shoreland zoning area under local, state or federal  
136 regulations.
- 137 r. Property is subject to a mitigation plan required under administrative rules of the department of Natural Resources  
138 related to county shoreland zoning ordinances, which obligates the owner of the Property to establish or maintain certain  
139 measures related to shoreland conditions and which is enforceable by the county.
- 140 s. Nonowners having rights to use part of the Property, other than public rights-of-way, including, but not limited to, private  
141 rights-of-way and private easements, other than recorded utility easements; lack of legal access or access restrictions;  
142 restrictive covenants and deed restrictions; shared fences, walls, wells, driveways, signage or other shared usages; or  
143 leased parking.
- 144 t. Boundary or lot line disputes, encroachments, or encumbrances affecting the Property.
- 145 u. High voltage electric (100 KV or greater) or steel natural gas transmission lines located on but not directly serving the  
146 Property.
- 147 v. Structure on the Property designated as a historic building, all or any part of the Property located in a historic district, or  
148 burial sites or archeological artifacts on the Property.
- 149 w. All or part of the land has been assessed as agricultural land, the owner has been assessed a use-value conversion  
150 charge or the payment of a use-value conversion charge has been deferred.
- 151 x. All or part of the Property is subject to, enrolled in or in violation of a certified farmland preservation zoning district or a  
152 farmland preservation agreement, or a Forest Crop, Managed Forest Law (see disclosure requirements in Wis. Stat. §  
153 710.12), Conservation Reserve or a comparable program.
- 154 y. A pier is attached to the Property that is not in compliance with state or local pier regulations, a written agreement  
155 affecting riparian rights related to the Property; or the bed of the abutting navigable waterway is owned by a hydroelectric  
156 operator.
- 157 z. A dam is totally or partially located on the Property; or an ownership interest in a dam not located on the Property will  
158 be transferred with the Property because the dam is owned collectively by a homeowners' association, lake district, or  
159 similar group of which the Property owner is a member.
- 160 aa. Government investigation or private assessment/audit of environmental matters conducted.
- 161 bb. Presence of or a Defect caused by unsafe concentrations of, unsafe conditions relating to, or the storage of hazardous  
162 or toxic substances on neighboring properties.
- 163 cc. Owner's receipt of notice of property tax increases, other than normal annual increases, or notice or knowledge of a  
164 pending property reassessment, remodeling that may increase the property's assessed value, or pending special  
165 assessments.
- 166 dd. Agreements that bind subsequent owners of the property, such as a lease agreement or an extension of credit from  
167 an electric cooperative.
- 168 ee. Remodeling, replacements, or repairs affecting the Property's structure or mechanical systems that were done or  
169 additions to the Property that were made during the owner's period of ownership without the required permits.
- 170 ff. Rented items located on the Property or items affixed to or closely associated with the Property.
- 171 gg. Owner is a foreign person as defined in the Foreign Investment in Real Property Tax Act in 26 IRC § 1445(f).
- 172 hh. Other Defects affecting the Property, including, without limitation, drainage easement or grading problems; or excessive  
173 sliding, settling, earth movement or upheavals.



181 **Proposed Use:** Buyer is purchasing the Property for the purpose of: \_\_\_\_\_

185 ☐ **ZONING:** Verification of zoning and that the Property's zoning allows Buyer's proposed use described at lines  
186 181-183.

☐ **APPROVALS:** All applicable governmental permits, approvals and licenses, as necessary and appropriate, or the final discretionary action by the granting authority prior to the issuance of such permits, approvals and licenses, for the following items related to Buyer's proposed use: \_\_\_\_\_

196 ☐ **ACCESS TO PROPERTY:** Written verification that there is legal vehicular access to the Property from public  
197 roads.

~~201 Seller agrees to cooperate with Buyer as necessary to satisfy this contingency. Buyer shall deliver, within \_\_\_\_\_ days of  
202 acceptance, written notice to Seller if any item cannot be obtained, in which case this Offer shall be null and void.~~

210  
211 STRIKE AND COMPLETE AS APPLICABLE Additional map features which may be added include, but are not limited to:  
212 staking of all corners of the Property; identifying dedicated and apparent streets; lot dimensions; total acreage or square  
213 footage; utility installations; easements or rights-of-way. Such survey shall be in satisfactory form and accompanied by any  
214 required surveyor's certificate sufficient to enable Buyer to obtain removal of the standard survey exception(s) on the title  
215 policy.

218 This contingency shall be deemed satisfied unless Buyer, within 5 days after the deadline for delivery of said map, delivers  
219 to Seller a copy of the map and a written notice which identifies: (1) a significant encroachment; (2) information materially  
220 inconsistent with prior representations; (3) failure to meet requirements stated within this contingency; or (4) the existence  
221 of conditions that would prohibit the Buyer's intended use of the Property described at lines 181-183. Upon delivery of  
222 Buyer's notice, this Offer shall be null and void. Once the deadline for delivery has passed, if Seller was responsible to  
223 provide the map and failed to timely deliver the map to Buyer, Buyer may terminate this Offer if Buyer delivers a written  
224 notice of termination to Seller prior to Buyer's Actual Receipt of said map from Seller.

~~227 ☐ Documents evidencing the sale of the Property has been properly authorized, if Seller is a business entity~~  
~~228 ☐ A complete inventory of all furniture, fixtures, equipment and other personal property included in this transaction which~~  
~~229 is consistent with representations made prior to and in this Offer.~~

232 ☐ Rent roll.

233 ☐ Other

235 Additional items which may be added include, but are not limited to: building, construction or component warranties,  
236 previous environmental site assessments, surveys, title commitments and policies, maintenance agreements, other  
237 contracts relating to the Property, existing permits and licenses, recent financial operating statements, current and future  
238 rental agreements, notices of termination and non-renewal, and assessment notices.

239 All documents Seller delivers to Buyer shall be true, accurate, current and complete. Buyer shall keep all such documents  
240 confidential and disclose them to third parties only to the extent necessary to implement other provisions of this Offer. Buyer  
241 shall return all documents (originals and any reproductions) to Seller if this Offer is terminated.

242 ■ **CONTINGENCY SATISFACTION:** This contingency shall be deemed satisfied unless Buyer, within \_\_\_\_\_ days ("5" if left  
243 blank) after the deadline for delivery of the documents, delivers to Seller a written notice indicating this contingency has not  
244 been satisfied. Such notice shall identify which document(s) have not been timely delivered or do not meet the standard set  
245 forth for the document(s). Upon delivery of such notice, this Offer shall be null and void.

246 ☒ **ENVIRONMENTAL EVALUATION CONTINGENCY:** This Offer is contingent upon a qualified independent  
247 environmental consultant of Buyer's choice conducting an Environmental Site Assessment of the Property (see lines 274-  
248 291), at (Buyer's) (~~Seller's~~) expense **STRIKE ONE** ("Buyer's" if neither is stricken), which discloses no Defects.

249 **NOTE: "Defect" as defined on lines 523-525 means a condition that would have a significant adverse effect on the**  
250 **value of the Property; that would significantly impair the health or safety of future occupants of the Property; or**  
251 **that if not repaired, removed or replaced would significantly shorten or adversely affect the expected normal life**  
252 **of the premises.**

253 For the purpose of this contingency, a Defect is defined to also include a material violation of environmental laws, a material  
254 contingent liability affecting the Property arising under any environmental laws, the presence of an underground storage  
255 tank(s) or material levels of hazardous substances either on the Property or presenting a significant risk of contaminating  
256 the Property due to future migration from other properties. Defects do not include conditions the nature and extent of which  
257 Buyer had actual knowledge or written notice before signing the Offer.

258 ■ **CONTINGENCY SATISFACTION:** This contingency shall be deemed satisfied unless Buyer, within 45 days ("30" if  
259 left blank) after acceptance, delivers to Seller a copy of the Environmental Site Assessment report and a written notice  
260 listing the Defect(s) identified in the Environmental Site Assessment report to which Buyer objects (Notice of Defects).

261 **CAUTION: A proposed amendment is not a Notice of Defects and will not satisfy this notice requirement.**

262 ■ **RIGHT TO CURE:** Seller (shall) (~~shall not~~) **STRIKE ONE** ("shall" if neither is stricken) have a right to cure the Defects.

263 If Seller has the right to cure, Seller may satisfy this contingency by:

- 264 (1) delivering written notice to Buyer within 10 ("10" if left blank) days after Buyer's delivery of the Notice of  
265 Defects stating Seller's election to cure Defects;  
266 (2) curing the Defects in a good and workmanlike manner; and  
267 (3) delivering to Buyer a written report detailing the work done no later than three days prior to closing.

268 This Offer shall be null and void if Buyer makes timely delivery of the Notice of Defects and written Environmental Site  
269 Assessment report and:

- 270 (1) Seller does not have a right to cure; or  
271 (2) Seller has a right to cure but:  
272 (a) Seller delivers written notice that Seller will not cure; or  
273 (b) Seller does not timely deliver the written notice of election to cure.

274 ■ **ENVIRONMENTAL SITE ASSESSMENT:** An "Environmental Site Assessment" (also known as a "Phase I Site Assessment")  
275 may include, but is not limited to: (1) an inspection of the Property; (2) a review of the ownership and use history of the  
276 Property, including a search of title records showing private ownership of the Property for a period of 80 years prior to the  
277 visual inspection; (3) a review of historic and recent aerial photographs of the Property, if available; (4) a review of  
278 environmental licenses, permits or orders issued with respect to the Property (5) an evaluation of results of any  
279 environmental sampling and analysis that has been conducted on the Property; and (6) a review to determine if the Property  
280 is listed in any of the written compilations of sites or facilities considered to pose a threat to human health or the environment  
281 including the National Priorities List, the Department of Nature Resources' (DNR) Registry of Waste Disposal Sites, the  
282 DNR's Contaminated Lands Environmental Action Network, and the DNR's Remediation and Redevelopment (RR) Sites  
283 Map including the Geographical Information System (GIS) Registry and related resources. Any Environmental Site  
284 Assessment performed under this Offer shall comply with generally recognized industry standards (e.g. current American  
285 Society of Testing and Materials "Standard Practice for Environmental Site Assessments"), and state and federal guidelines,  
286 as applicable.

287 **CAUTION: Unless otherwise agreed an Environmental Site Assessment does not include subsurface testing of the**  
288 **soil or groundwater or other testing of the Property for environmental pollution. If further investigation is required,**  
289 **insert provisions for a Phase II Site Assessment (collection and analysis of samples), Phase III Environmental Site**  
290 **Assessment (evaluation of remediation alternatives) or other site evaluation at lines 625-642 or attach as an**  
291 **addendum per line 668.**

292 **INSPECTIONS AND TESTING** Buyer may only conduct inspections or tests if specific contingencies are included as a  
293 part of this Offer. An "inspection" is defined as an observation of the Property, which does not include an appraisal or testing  
294 of the Property, other than testing for leaking carbon monoxide, or testing for leaking LP gas or natural gas used as a fuel  
295 source, which are hereby authorized. A "test" is defined as the taking of samples of materials such as soils, water, air or



building materials from the Property for laboratory or other analysis of these materials. Seller agrees to allow Buyer's inspectors, testers and appraisers reasonable access to the Property upon advance notice, if necessary, to satisfy the contingencies in this Offer. Buyer or licensees or both may be present at all inspections and testing. Except as otherwise provided, Seller's authorization for inspections does not authorize Buyer to conduct testing of the Property.

**NOTE: Any contingency authorizing testing should specify the areas of the Property to be tested, the purpose of the test (e.g., to determine if environmental contamination is present), any limitations on Buyer's testing and any other material terms of the contingency.**

Buyer agrees to promptly restore the Property to its original condition after Buyer's inspections and testing are completed unless otherwise agreed to with Seller. Buyer agrees to promptly provide copies of all inspection and testing reports to Seller. Seller acknowledges that certain inspections or tests may detect environmental pollution which may be required to be reported to the Wisconsin Department of Natural Resources.

☒ **INSPECTION CONTINGENCY:** This contingency only authorizes inspections, not testing (see lines 292-306).

(1) This Offer is contingent upon a qualified independent inspector(s) conducting an inspection(s) of the Property which discloses no Defects.

(2) This Offer is further contingent upon a qualified independent inspector or independent qualified third party performing an inspection of \_\_\_\_\_

(list any Property feature(s) to be separately inspected, e.g., dumpsite, etc.) which discloses no Defects.

(3) Buyer may have follow-up inspections recommended in a written report resulting from an authorized inspection, provided they occur prior to the Deadline specified at line 320. Each inspection shall be performed by a qualified independent inspector or independent qualified third party.

Buyer shall order the inspection(s) and be responsible for all costs of inspection(s).

**CAUTION: Buyer should provide sufficient time for the primary inspection and/or any specialized inspection(s), as well as any follow-up inspection(s).**

This contingency shall be deemed satisfied unless Buyer, within 45 days ("20" if left blank) after acceptance, delivers to Seller a copy of the inspection report(s) dated after the date on line 1 of this Offer and a written notice listing the Defect(s) identified in the inspection report(s) to which Buyer objects (Notice of Defects).

**CAUTION: A proposed amendment is not a Notice of Defects and will not satisfy this notice requirement.**

For the purpose of this contingency, Defects do not include conditions the nature and extent of which Buyer had actual knowledge or written notice before signing the Offer.

**NOTE: "Defect" as defined on lines 523-525 means a condition that would have a significant adverse effect on the value of the Property; that would significantly impair the health or safety of future occupants of the Property; or that if not repaired, removed or replaced would significantly shorten or adversely affect the expected normal life of the premises.**

**RIGHT TO CURE:** Seller (shall)(shall not) STRIKE ONE ("shall" if neither is stricken) have the right to cure the Defects. If Seller has the right to cure, Seller may satisfy this contingency by:

(1) delivering written notice to Buyer within 10 days of Buyer's delivery of the Notice of Defects stating Seller's election to cure Defects;

(2) curing the Defects in a good and workmanlike manner; and

(3) delivering to Buyer a written report detailing the work done no later than three days prior to closing.

This Offer shall be null and void if Buyer makes timely delivery of the Notice of Defects and written inspection report(s) and:

(1) Seller does not have the right to cure; or

(2) Seller has the right to cure but:

(a) Seller delivers written notice that Seller will not cure; or

(b) Seller does not timely deliver the written notice of election to cure.

**IF LINE 342 IS NOT MARKED OR IS MARKED N/A LINES 392-403 APPLY.**

☐ **FINANCING COMMITMENT CONTINGENCY:** This Offer is contingent upon Buyer being able to obtain a written \_\_\_\_\_ [loan type or specific lender, if any] first mortgage loan commitment as described below, within \_\_\_\_\_ days after acceptance of this Offer. The financing selected shall be in an amount of not less than \$ \_\_\_\_\_ for a term of not less than \_\_\_\_\_ years, amortized over not less than \_\_\_\_\_ years. Initial monthly payments of principal and interest shall not exceed \$ \_\_\_\_\_. Buyer acknowledges that lender's required monthly payments may also include 1/12th of the estimated net annual real estate taxes, hazard insurance premiums, and private mortgage insurance premiums. The mortgage shall not include a prepayment premium. Buyer agrees to pay discount points in an amount not to exceed \_\_\_\_\_ % ("0" if left blank) of the loan. If Buyer is using multiple loan sources or obtaining a construction loan or land contract financing, describe at lines 625-642 or in an addendum attached per line 668. Buyer agrees to pay all customary loan and closing costs, wire fees, and loan origination fees, to promptly apply for a mortgage loan, and to provide evidence of application promptly upon request of Seller. Seller agrees to allow lender's appraiser access to the Property.

**LOAN AMOUNT ADJUSTMENT:** If the purchase price under this Offer is modified, any financed amount, unless otherwise provided, shall be adjusted to the same percentage of the purchase price as in this contingency and the monthly payments shall be adjusted as necessary to maintain the term and amortization stated above.



**357 CHECK AND COMPLETE APPLICABLE FINANCING PROVISION AT LINE 358 or 359.**

358 ☐ **FIXED RATE FINANCING:** The annual rate of interest shall not exceed \_\_\_\_\_%.

359 ☐ **ADJUSTABLE RATE FINANCING:** The initial interest rate shall not exceed \_\_\_\_\_%. The initial interest rate  
360 shall be fixed for \_\_\_\_\_ months, at which time the interest rate may be increased not more than \_\_\_\_\_% ("2" if  
361 left blank) at the first adjustment and by not more than \_\_\_\_\_% ("1" if left blank) at each subsequent adjustment.  
362 The maximum interest rate during the mortgage term shall not exceed the initial interest rate plus \_\_\_\_\_% ("6" if  
363 left blank). Monthly payments of principal and interest may be adjusted to reflect interest changes.

364 **NOTE: If purchase is conditioned on Buyer obtaining financing for operations or development consider adding a**  
365 **contingency for that purpose.**

366 ■ **SATISFACTION OF FINANCING COMMITMENT CONTINGENCY:** If Buyer qualifies for the loan described in this Offer  
367 or another loan acceptable to Buyer, Buyer agrees to deliver to Seller a copy of a written loan commitment.

368 This contingency shall be satisfied if, after Buyer's review, Buyer delivers to Seller a copy of a written loan commitment  
369 (even if subject to conditions) that is:

370 (1) signed by Buyer; or

371 (2) accompanied by Buyer's written direction for delivery.

372 Delivery of a loan commitment by Buyer's lender or delivery accompanied by a notice of unacceptability shall not satisfy  
373 this contingency.

374 **CAUTION: The delivered loan commitment may contain conditions Buyer must yet satisfy to obligate the lender to**  
375 **provide the loan. Buyer understands delivery of a loan commitment removes the Financing Commitment**  
376 **Contingency from the Offer and shifts the risk to Buyer if the loan is not funded.**

377 ■ **SELLER TERMINATION RIGHTS:** If Buyer does not deliver a loan commitment on or before the Deadline on line 344.  
378 Seller may terminate this Offer if Seller delivers a written notice of termination to Buyer prior to Seller's Actual Receipt of  
379 written loan commitment from Buyer.

380 ■ **FINANCING COMMITMENT UNAVAILABILITY:** If a financing commitment is not available on the terms stated in this  
381 Offer (and Buyer has not already delivered an acceptable loan commitment for other financing to Seller), Buyer shall  
382 promptly deliver written notice to Seller of same including copies of lender(s)' rejection letter(s) or other evidence of  
383 unavailability.

384 ☐ **SELLER FINANCING:** Seller shall have 10 days after the earlier of:

385 (1) Buyer delivery of written notice of evidence of unavailability as noted in lines 380-383; or

386 (2) the Deadline for delivery of the loan commitment set on line 344

387 to deliver to Buyer written notice of Seller's decision to finance this transaction with a note and mortgage under the same  
388 terms set forth in this Offer, and this Offer shall remain in full force and effect, with the time for closing extended accordingly.

389 If Seller's notice is not timely given, the option for Seller to provide financing shall be considered waived. Buyer agrees to  
390 cooperate with and authorizes Seller to obtain any credit information reasonably appropriate to determine Buyer's credit  
391 worthiness for Seller financing.

392 **IF THIS OFFER IS NOT CONTINGENT ON FINANCING COMMITMENT** Within \_\_\_\_\_ days ("7" if left blank) after  
393 acceptance, Buyer shall deliver to Seller either:

394 (1) reasonable written verification from a financial institution or third party in control of Buyer's funds that Buyer has, at  
395 the time of verification, sufficient funds to close; or

396 (2) \_\_\_\_\_

397 \_\_\_\_\_ [Specify documentation Buyer agrees to deliver to Seller].

398 If such written verification or documentation is not delivered, Seller has the right to terminate this Offer by delivering written  
399 notice to Buyer prior to Seller's Actual Receipt of a copy of Buyer's written verification. Buyer may or may not obtain  
400 mortgage financing but does not need the protection of a financing commitment contingency. Seller agrees to allow Buyer's  
401 appraiser access to the Property for purposes of an appraisal. Buyer understands and agrees that this Offer is not subject  
402 to the appraisal meeting any particular value, unless this Offer is subject to an appraisal contingency, nor does the right of  
403 access for an appraisal constitute a financing commitment contingency.

404 ☐ **APPRAISAL CONTINGENCY:** This Offer is contingent upon Buyer or Buyer's lender having the Property appraised  
405 at Buyer's expense by a Wisconsin licensed or certified independent appraiser who issues an appraisal report dated  
406 subsequent to the date stated on line 1 of this Offer, indicating an appraised value for the Property equal to or greater than  
407 the agreed upon purchase price.

408 This contingency shall be deemed satisfied unless Buyer, within \_\_\_\_\_ days after acceptance, delivers to Seller a copy  
409 of the appraisal report indicating an appraised value less than the agreed upon purchase price, and a written notice objecting  
410 to the appraised value.

411 ■ **RIGHT TO CURE:** Seller (shall)(shall not) **STRIKE ONE** ("shall" if neither is stricken) have the right to cure.

412 If Seller has the right to cure, Seller may satisfy this contingency by delivering written notice to Buyer adjusting the purchase  
413 price to the value shown on the appraisal report within \_\_\_\_\_ days ("5" if left blank) after Buyer's delivery of the appraisal  
414 report and the notice objecting to the appraised value. Seller and Buyer agree to promptly execute an amendment initiated  
415 by either Party after delivery of Seller's notice, solely to reflect the adjusted purchase price.



416 This Offer shall be null and void if Buyer makes timely delivery of the notice objecting to appraised value and the written  
417 appraisal report and:

418 (1) Seller does not have the right to cure; or

419 (2) Seller has the right to cure but:

420 (a) Seller delivers written notice that Seller will not adjust the purchase price; or

421 (b) Seller does not timely deliver the written notice adjusting the purchase price to the value shown on the appraisal  
422 report.

423 ☐ **SECONDARY OFFER:** This Offer is secondary to a prior accepted offer. This Offer shall become primary upon  
424 delivery of written notice to Buyer that this Offer is primary. Unless otherwise provided, Seller is not obligated to give Buyer  
425 notice prior to any Deadline, nor is any particular secondary buyer given the right to be made primary ahead of other  
426 secondary buyers. Buyer may declare this Offer null and void by delivering written notice of withdrawal to Seller prior to  
427 delivery of Seller's notice that this Offer is primary. Buyer may not deliver notice of withdrawal earlier than \_\_\_\_\_ days ("7"  
428 if left blank) after acceptance of this Offer. All other Offer Deadlines that run from acceptance shall run from the time this  
429 Offer becomes primary.

430 **CLOSING PRORATIONS** The following items, if applicable, shall be prorated at closing, based upon date of closing values:  
431 real estate taxes, rents, prepaid insurance (if assumed), private and municipal charges, property owners or homeowners  
432 association assessments, fuel and all continuing expenses

433  
434 **CAUTION: Provide basis for utility charges, fuel or other prorations if date of closing value will not be used.**

435 Any income, taxes or expenses shall accrue to Seller, and be prorated at closing, through the day prior to closing.

436 Real estate taxes shall be prorated at closing based on **CHECK BOX FOR APPLICABLE PRORATION FORMULA**:

437 ☒ The net general real estate taxes for the preceding year, or the current year if available (Net general real estate  
438 taxes are defined as general property taxes after state tax credits and lottery credits are deducted). NOTE: THIS CHOICE  
439 APPLIES IF NO BOX IS CHECKED.

440 ☐ Current assessment times current mill rate (current means as of the date of closing).

441 ☐ Sale price, multiplied by the municipality area-wide percent of fair market value used by the assessor in the prior  
442 year, or current year if known, multiplied by current mill rate (current means as of the date of closing).

443 ☐  
444 **CAUTION: Buyer is informed that the actual real estate taxes for the year of closing and subsequent years may be**  
445 **substantially different than the amount used for proration especially in transactions involving new construction,**  
446 **extensive rehabilitation, remodeling or area-wide re-assessment. Buyer is encouraged to contact the local**  
447 **assessor regarding possible tax changes.**

448 ☐ Buyer and Seller agree to re-prorate the real estate taxes, through the day prior to closing based upon the taxes on  
449 the actual tax bill for the year of closing, with Buyer and Seller each owing his or her pro-rata share. Buyer shall, within 5  
450 days of receipt, forward a copy of the bill to the forwarding address Seller agrees to provide at closing. The Parties shall  
451 re-prorate within 30 days of Buyer's receipt of the actual tax bill. Buyer and Seller agree this is a post-closing obligation  
452 and is the responsibility of the Parties to complete, not the responsibility of the real estate Firms in this transaction.

453 **TITLE EVIDENCE**

454 ■ **CONVEYANCE OF TITLE:** Upon payment of the purchase price, Seller shall convey the Property by warranty deed  
455 (trustee's deed if Seller is a trust, personal representative's deed if Seller is an estate or other conveyance as  
456 provided herein), free and clear of all liens and encumbrances, except: municipal and zoning ordinances and agreements  
457 entered under them, recorded easements for the distribution of utility and municipal services, recorded building and use  
458 restrictions and covenants, present uses of the Property in violation of the foregoing disclosed in Seller's disclosure report,  
459 and Real Estate Condition Report, if applicable, and in this Offer, general taxes levied in the year of closing and

460  
461  
462 \_\_\_\_\_ (insert other allowable exceptions from title, if any) that constitutes  
463 merchantable title for purposes of this transaction. Seller, at Seller's cost, shall complete and execute the documents  
464 necessary to record the conveyance and pay the Wisconsin Real Estate Transfer Fee.

465 **WARNING: Municipal and zoning ordinances, recorded building and use restrictions, covenants and easements**  
466 **may prohibit certain improvements or uses and therefore should be reviewed, particularly if Buyer contemplates**  
467 **making improvements to Property or a use other than the current use.**

468 ■ **TITLE EVIDENCE:** Seller shall give evidence of title in the form of an owner's policy of title insurance in the amount of  
469 the purchase price on a current ALTA form issued by an insurer licensed to write title insurance in Wisconsin. Seller shall  
470 pay all costs of providing title evidence to Buyer. Buyer shall pay the costs of providing the title evidence required by Buyer's  
471 lender and recording the deed or other conveyance.

472 ■ **GAP ENDORSEMENT:** Seller shall provide a "gap" endorsement or equivalent gap coverage at (Seller's)(Buyer's)  
473 **STRIKE ONE** ("Seller's" if neither stricken) cost to provide coverage for any liens or encumbrances first filed or recorded  
474 after the commitment date of the title insurance commitment and before the deed is recorded, subject to the title insurance  
475 policy conditions, exclusions and exceptions, provided the title company will issue the coverage. If a gap endorsement or



476 equivalent gap coverage is not available, Buyer may give written notice that title is not acceptable for closing (see lines 482-  
477 489).

478 ■ **DELIVERY OF MERCHANTABLE TITLE:** The required title insurance commitment shall be delivered to Buyer's attorney  
479 or Buyer not more than 15 days ("15" if left blank) after acceptance showing title to the Property as of a date  
480 no more than 15 days before delivery of such title evidence to be merchantable per lines 454-464, subject only to liens  
481 which will be paid out of the proceeds of closing and standard title insurance requirements and exceptions.

482 ■ **TITLE NOT ACCEPTABLE FOR CLOSING:** If title is not acceptable for closing, Buyer shall notify Seller in writing of  
483 objections to title within 10 days ("15" if left blank) after delivery of the title commitment to Buyer or Buyer's attorney. In  
484 such event, Seller shall have 10 days ("15" if left blank) from Buyer's delivery of the notice stating title objections, to  
485 deliver notice to Buyer stating Seller's election to remove the objections by the time set for closing. If Seller is unable to  
486 remove said objections, Buyer shall have five days from receipt of notice thereof, to deliver written notice waiving the  
487 objections, and the time for closing shall be extended accordingly. If Buyer does not waive the objections, this Offer shall  
488 be null and void. Providing title evidence acceptable for closing does not extinguish Seller's obligations to give merchantable  
489 title to Buyer.

490 ■ **SPECIAL ASSESSMENTS/OTHER EXPENSES:** Special assessments, if any, levied or for work actually commenced  
491 prior to the date stated on line 1 of this Offer shall be paid by Seller no later than closing. All other special assessments  
492 shall be paid by Buyer. "Levied" means the local municipal governing body has adopted and published a final resolution  
493 describing the planned improvements and the assessment of benefits.

494 **CAUTION: Consider a special agreement if area assessments, property owners association assessments, special**  
495 **charges for current services under Wis. Stat. § 66.0627 or other expenses are contemplated. "Other expenses" are**  
496 **one-time charges or ongoing use fees for public improvements (other than those resulting in special assessments)**  
497 **relating to curb, gutter, street, sidewalk, municipal water, sanitary and storm water and storm sewer (including all**  
498 **sewer mains and hook-up/connection and interceptor charges), parks, street lighting and street trees, and impact**  
499 **fees for other public facilities, as defined in Wis. Stat. § 66.0617(1)(f).**

500 **LEASED PROPERTY** If Property is currently leased and lease(s) extend beyond closing, Seller shall assign Seller's rights  
501 under said lease(s) and transfer all security deposits and prepaid rents thereunder to Buyer at closing. The terms of the  
502 (written) (oral) ~~STRIKE ONE~~ lease(s), if any, are \_\_\_\_\_

503  
504 \_\_\_\_\_ Insert additional terms, if any, at lines 625-642 or attach as an addendum per line 668.

505 ☐ **ESTOPPEL LETTERS:** Seller shall deliver to Buyer no later than \_\_\_\_\_ days ("7" if left blank) before closing, estoppel  
506 letters dated within \_\_\_\_\_ days ("15" if left blank) before closing, from each non-residential tenant, confirming the lease term,  
507 rent installment amounts, amount of security deposit, and disclosing any defaults, claims or litigation with regard to the lease  
508 or tenancy.

509 **DEFINITIONS**

510 ■ **ACTUAL RECEIPT:** "Actual Receipt" means that a Party, not the Party's recipient for delivery, if any, has the document  
511 or written notice physically in the Party's possession, regardless of the method of delivery. If the document or written notice  
512 is electronically delivered, Actual Receipt shall occur when the Party opens the electronic transmission.

513 ■ **BUSINESS DAY:** "Business Day" means a calendar day other than Saturday, Sunday, any legal public holiday under  
514 Wisconsin or Federal law, and any other day designated by the President such that the postal service does not receive  
515 registered mail or make regular deliveries on that day.

516 ■ **DEADLINES:** "Deadlines" expressed as a number of "days" from an event, such as acceptance, are calculated by  
517 excluding the day the event occurred and by counting subsequent calendar days. The Deadline expires at Midnight on the  
518 last day. Additionally, Deadlines expressed as a specific number of Business Days are calculated in the same manner  
519 except that only Business Days are counted while other days are excluded. Deadlines expressed as a specific number of  
520 "hours" from the occurrence of an event, such as receipt of a notice, are calculated from the exact time of the event, and by  
521 counting 24 hours per calendar day. Deadlines expressed as a specific day of the calendar year or as the day of a specific  
522 event, such as closing, expire at Midnight of that day. "Midnight" is defined as 11:59 p.m. Central Time.

523 ■ **DEFECT:** "Defect" means a condition that would have a significant adverse effect on the value of the Property; that would  
524 significantly impair the health or safety of future occupants of the Property; or that if not repaired, removed or replaced would  
525 significantly shorten or adversely affect the expected normal life of the premises.

526 ■ **FIRM:** "Firm" means a licensed sole proprietor broker or a licensed broker business entity.

527 ■ **PARTY:** "Party" means the Buyer or the Seller; "Parties" refers to both Buyer and Seller.

528 ■ **PROPERTY:** Unless otherwise stated, "Property" means the real estate described at lines 4-8.

529 **INCLUSION OF OPTIONAL PROVISIONS** Terms of this Offer that are preceded by an OPEN BOX ( ☐ ) are part of  
530 this offer ONLY if the box is marked such as with an "X". They are not part of this offer if marked "N/A" or are left blank.

531 **PROPERTY DIMENSIONS AND SURVEYS** Buyer acknowledges that any land, building or room dimensions, or total  
532 acreage or building square footage figures, provided to Buyer by Seller or by a broker, may be approximate because of  
533 rounding, formulas used or other reasons, unless verified by survey or other means.

534 **CAUTION: Buyer should verify total square footage formula, total square footage/acreage figures, and land,**  
535 **building or room dimensions, if material.**



536 **DISTRIBUTION OF INFORMATION** Buyer and Seller authorize the agents of Buyer and Seller to: (i) distribute copies of  
537 the Offer to Buyer's lender, appraisers, title insurance companies and any other settlement service providers for the  
538 transaction as defined by the Real Estate Settlement Procedures Act (RESPA); (ii) report sales and financing concession  
539 data to multiple listing service sold databases; (iii) provide active listing, pending sale, closed sale and financing concession  
540 information and data, and related information regarding seller contributions, incentives or assistance, and third party gifts,  
541 to appraisers researching comparable sales, market conditions and listings, upon inquiry; and (iv) distribute copies of this  
542 Offer to the seller, or seller's agent, of another property that Seller intends on purchasing.

543 **MAINTENANCE** Seller shall maintain the Property and all personal property included in the purchase price until the earlier  
544 of closing or Buyer's occupancy, in materially the same condition it was in as of the date on line 1 of this Offer, except for  
545 ordinary wear and tear and changes agreed upon by Parties.

546 **PROPERTY DAMAGE BETWEEN ACCEPTANCE AND CLOSING** If, prior to closing, the Property is damaged in an  
547 amount not more than five percent of the purchase price, other than normal wear and tear, Seller shall promptly notify Buyer  
548 in writing, and will be obligated to restore the Property to materially the same condition it was in as of the date on line 1 of  
549 this Offer. Seller shall provide Buyer with copies of all required permits and lien waivers for the lienable repairs no later than  
550 closing. If the amount of damage exceeds five percent of the purchase price, Seller shall promptly notify Buyer in writing of  
551 the damage and this Offer may be terminated at option of Buyer. Should Buyer elect to carry out this Offer despite such  
552 damage, Buyer shall be entitled to the insurance proceeds, if any, relating to the damage to the Property, plus a credit  
553 towards the purchase price equal to the amount of Seller's deductible on such policy, if any. However, if this sale is financed  
554 by a land contract or a mortgage to Seller, any insurance proceeds shall be held in trust for the sole purpose of restoring  
555 the Property.

556 **BUYER'S PRE-CLOSING WALK-THROUGH** Within three days prior to closing, at a reasonable time pre-approved by  
557 Seller or Seller's agent, Buyer shall have the right to walk through the Property to determine that there has been no  
558 significant change in the condition of the Property, except for ordinary wear and tear and changes agreed upon by Parties,  
559 and that any Defects Seller has agreed to cure have been repaired in the manner agreed to by the Parties.

560 **OCCUPANCY** Occupancy of the entire Property shall be given to Buyer at time of closing unless otherwise provided in  
561 this Offer at lines 625-642 or in an addendum attached per line 668. At time of Buyer's occupancy, Property shall be in  
562 broom swept condition and free of all debris, refuse, and personal property except for personal property belonging to current  
563 tenants, or sold to Buyer or left with Buyer's consent. Occupancy shall be given subject to tenant's rights, if any.

564 **DEFAULT** Seller and Buyer each have the legal duty to use good faith and due diligence in completing the terms and  
565 conditions of this Offer. A material failure to perform any obligation under this Offer is a default that may subject the defaulting  
566 party to liability for damages or other legal remedies.

567 If Buyer defaults, Seller may:

- 568 (1) sue for specific performance and request the earnest money as partial payment of the purchase price; or  
569 (2) terminate the Offer and have the option to: (a) request the earnest money as liquidated damages; or (b) sue for actual  
570 damages.

571 If Seller defaults, Buyer may:

- 572 (1) sue for specific performance; or  
573 (2) terminate the Offer and request the return of the earnest money, sue for actual damages, or both.

574 In addition, the Parties may seek any other remedies available in law or equity. The Parties understand that the availability  
575 of any judicial remedy will depend upon the circumstances of the situation and the discretion of the courts. If either Party  
576 defaults, the Parties may renegotiate the Offer or seek nonjudicial dispute resolution instead of the remedies outlined above.  
577 By agreeing to binding arbitration, the Parties may lose the right to litigate in a court of law those disputes covered by the  
578 arbitration agreement.

579 **NOTE: IF ACCEPTED, THIS OFFER CAN CREATE A LEGALLY ENFORCEABLE CONTRACT. BOTH PARTIES**  
580 **SHOULD READ THIS DOCUMENT CAREFULLY. THE FIRM AND ITS AGENTS MAY PROVIDE A GENERAL**  
581 **EXPLANATION OF THE PROVISIONS OF THE OFFER BUT ARE PROHIBITED BY LAW FROM GIVING ADVICE OR**  
582 **OPINIONS CONCERNING YOUR LEGAL RIGHTS UNDER THIS OFFER OR HOW TITLE SHOULD BE TAKEN AT**  
583 **CLOSING. AN ATTORNEY SHOULD BE CONSULTED IF LEGAL ADVICE IS NEEDED.**

584 **ENTIRE CONTRACT** This Offer, including any amendments to it, contains the entire agreement of the Buyer and Seller  
585 regarding the transaction. All prior negotiations and discussions have been merged into this Offer. This agreement binds  
586 and inures to the benefit of the Parties to this Offer and their successors in interest.

587 **NOTICE ABOUT SEX OFFENDER REGISTRY** You may obtain information about the sex offender registry and persons  
588 registered with the registry by contacting the Wisconsin Department of Corrections on the Internet at <http://www.doc.wi.gov>  
589 or by telephone at (608) 240-5830.

590 **FOREIGN INVESTMENT IN REAL PROPERTY TAX ACT (FIRPTA)** Section 1445 of the Internal Revenue Code (IRC)  
591 provides that a transferee (Buyer) of a United States real property interest must pay or withhold as a tax up to 15% of the  
592 total "Amount Realized" in the sale if the transferor (Seller) is a "Foreign Person" and no exception from FIRPTA withholding  
593 applies. A "Foreign Person" is a nonresident alien individual, foreign corporation, foreign partnership, foreign trust, or foreign

594 estate. The "Amount Realized" is the sum of the cash paid, the fair market value of other property transferred, and the  
595 amount of any liability assumed by Buyer.

596 **CAUTION: Under this law if Seller is a Foreign Person, and Buyer does not pay or withhold the tax amount, Buyer**  
597 **may be held directly liable by the U.S. Internal Revenue Service for the unpaid tax and a tax lien may be placed**  
598 **upon the Property.**

599 Seller hereby represents that Seller is a non-Foreign Person, unless (1) Seller represents Seller is a Foreign Person in a  
600 condition report incorporated in this Offer per lines 93-95, or (2) no later than 10 days after acceptance, Seller delivers  
601 notice to Buyer that Seller is a Foreign Person, in which cases the provisions on lines 607-609 apply.

602 **IF SELLER IS A NON-FOREIGN PERSON.** Seller shall, no later than closing, execute and deliver to Buyer, or a qualified  
603 substitute (attorney or title company as stated in IRC § 1445), a sworn certification under penalties of perjury of Seller's  
604 non-foreign status in accordance with IRC § 1445. If Seller fails to timely deliver certification of Seller's non-foreign status,  
605 Buyer shall: (1) withhold the amount required to be withheld pursuant to IRC § 1445; or, (2) declare Seller in default of this  
606 Offer and proceed under lines 571-578.

607 **IF SELLER IS A FOREIGN PERSON.** If Seller has represented that Seller is a Foreign Person, Buyer shall withhold the  
608 amount required to be withheld pursuant to IRC § 1445 at closing unless the Parties have amended this Offer regarding  
609 amounts to be withheld, any withholding exemption to be applied, or other resolution of this provision.

610 **COMPLIANCE WITH FIRPTA.** Buyer and Seller shall complete, execute, and deliver, on or before closing, any instrument,  
611 affidavit, or statement needed to comply with FIRPTA, including withholding forms. If withholding is required under IRC §  
612 1445, and the net proceeds due Seller are not sufficient to satisfy the withholding required in this transaction, Seller shall  
613 deliver to Buyer, at closing, the additional funds necessary to satisfy the applicable withholding requirement. Seller also  
614 shall pay to Buyer an amount not to exceed \$1,000 for actual costs associated with the filing and administration of forms,  
615 affidavits, and certificates necessary for FIRPTA withholding and any withholding agent fees.

616 **Any representations made by Seller with respect to FIRPTA shall survive the closing and delivery of the deed.**

617 Firms, Agents, and Title Companies are not responsible for determining FIRPTA status or whether any FIRPTA exemption  
618 applies. The Parties are advised to consult with their respective independent legal counsel and tax advisors regarding  
619 FIRPTA.

620 ☐ **SELLER PAYMENT OF COMPENSATION TO BUYER'S FIRM:** Seller agrees to pay to Buyer's Firm the amount of  
621 \_\_\_\_\_ (e.g., dollar amount, % of purchase price, etc.), toward Buyer's brokerage  
622 fees at closing. Payment made under this provision represents an economic adjustment only and does not create any  
623 agency relationship between Buyer's Firm and Seller, and the Parties agree Buyer's Firm is a direct and intended third party  
624 beneficiary of this contract.

625 **ADDITIONAL PROVISIONS/CONTINGENCIES** 1) Should any dates set forth in this offer for the  
626 delivery of any document or the happening of any event fall on a weekend or holiday, then  
627 such date shall be automatically extended to the next succeeding weekday that is not a  
628 holiday.

630 2) The Seller will restrict the property by deed against any financial institutions,  
631 mortgage company, or any other use that competes with the Seller.

643 **TAX DEFERRED EXCHANGE** If this Property is purchased or sold to accomplish an IRC § 1031 Tax Deferred exchange  
644 of like-kind property, both Parties agree to cooperate with any documentation necessary to complete the exchange. The  
645 exchangor shall hold the cooperating party harmless from any and all claims, costs or liabilities that may be incurred as a  
646 result of the exchange.

647 **DELIVERY OF DOCUMENTS AND WRITTEN NOTICES** Unless otherwise stated in this Offer, delivery of documents and  
648 written notices to a Party shall be effective only when accomplished by one of the authorized methods specified at lines  
649 650-665.

650 (1) Personal: giving the document or written notice personally to the Party, or the Party's recipient for delivery if named at  
651 652 or 653.

652 Name of Seller's recipient for delivery, if any: Kelly Dvorak, Don O'Day, and Joe Kleiman

653 Name of Buyer's recipient for delivery, if any: \_\_\_\_\_

654 ☐ (2) Fax: fax transmission of the document or written notice to the following number:

655 Seller: ( ) Buyer: ( )

656 ☒ (3) Commercial: depositing the document or written notice, fees prepaid or charged to an account, with a  
657 commercial delivery service, addressed either to the Party, or to the Party's recipient for delivery, for delivery to the Party's  
658 address at line 661 or 662.659 ☒ (4) U.S. Mail: depositing the document or written notice, postage prepaid, in the U.S. Mail, addressed either to the  
660 Party, or to the Party's recipient for delivery, for delivery to the Party's address.661 Address for Seller: Bank First c/o Kelly Dvorak 402 N. 8th St. Manitowoc, WI 54221662 Address for Buyer: Village of Williams Bay, 250 Williams St. P.O. Box 580663 ☒ (5) Email: electronically transmitting the document or written notice to the email address.664 Email Address for Seller: kdvorak@bankfirst.com, don.oday@bankatfirstnational.com665 Email Address for Buyer: admin@vi.williamsbay.wi.gov666 **PERSONAL DELIVERY/ACTUAL RECEIPT** Personal delivery to, or Actual Receipt by, any named Buyer or Seller  
667 constitutes personal delivery to, or Actual Receipt by, all Buyers or Sellers.668 ☐ **ADDENDA**: The attached \_\_\_\_\_ is/are made part of this Offer.669 This Offer was drafted by [Licensee and Firm] Joe Kleiman, Mid-America Real Estate - WI, LLC670 **WIRE FRAUD WARNING!** Wire Fraud is a real and serious risk. Never trust wiring instructions  
671 sent via email. Funds wired to a fraudulent account are often impossible to recover.672 Criminals are hacking emails and sending fake wiring instructions by impersonating a real estate  
673 agent, Firm, lender, title company, attorney or other source connected to your transaction. These  
674 communications are convincing and professional in appearance but are created to steal your  
675 money. The fake wiring instructions may even be mistakenly forwarded to you by a legitimate  
676 source.677 DO NOT initiate ANY wire transfer until you confirm wiring instructions IN PERSON or by YOU  
678 calling a verified number of the entity involved in the transfer of funds. Never use contact  
679 information provided by any suspicious communication.680 **Real estate agents and Firms ARE NOT responsible for the transmission, forwarding, or**  
681 **verification of any wiring or money transfer instructions.**682 Buyer Entity Name (if any): Village of Williams Bay683 (x) \_\_\_\_\_  
684 Buyer's/Authorized Signature ▲ Print Name/Title Here ▶ Adam Jaramillo Date ▲685 (x) \_\_\_\_\_  
686 Buyer's/Authorized Signature ▲ Print Name/Title Here ▶ \_\_\_\_\_ Date ▲  
687688 **SELLER ACCEPTS THIS OFFER. THE WARRANTIES, REPRESENTATIONS AND COVENANTS MADE IN THIS**  
689 **OFFER SURVIVE CLOSING AND THE CONVEYANCE OF THE PROPERTY. SELLER AGREES TO CONVEY THE**  
690 **PROPERTY ON THE TERMS AND CONDITIONS AS SET FORTH HEREIN AND ACKNOWLEDGES RECEIPT OF A**  
691 **COPY OF THIS OFFER.**692 Seller Entity Name (if any): First National Bank & Trust Company and/or assigns693 (x) \_\_\_\_\_  
694 Seller's/Authorized Signature ▲ Print Name/Title Here ▶ Don O'Day, CEO of First National Bank & Trust Company Date ▲695 (x) \_\_\_\_\_  
696 Seller's/Authorized Signature ▲ Print Name/Title Here ▶ \_\_\_\_\_ Date ▲697 This Offer was presented to Seller by [Licensee and Firm] Joe Kleiman, Mid-America Real Estate - WI, LLC698 \_\_\_\_\_ on 11/18/2025 at \_\_\_\_\_ a.m./p.m.699 This Offer is rejected \_\_\_\_\_ This Offer is countered [See attached counter] \_\_\_\_\_  
700 Seller Initials ▲ Date ▲ Seller Initials ▲ Date ▲



| Slip Size   | Maximum<br>Boat Length |    | 2025 Rate |    | 2026 Proposed Rate |
|-------------|------------------------|----|-----------|----|--------------------|
| Muni        | 18'                    | \$ | 2,379.00  | \$ | 2,498.00           |
| 24'         | 21'                    | \$ | 2,656.00  | \$ | 2,789.00           |
| 26'         | 23'                    | \$ | 2,852.00  | \$ | 2,995.00           |
| 28'         | 24'                    | \$ | 2,945.00  | \$ | 3,092.00           |
|             | 25' w/lift             |    |           |    |                    |
| Kayak Racks |                        | \$ | 126.00    | \$ | 150.00             |
| Ramp        |                        | \$ | 315.00    | \$ | 380.00             |

# Water and Sewer Utilities Supervisor

Dept/Div: Williams Bay Utilities

FLSA Status: Non-exempt

## General Definition of Work

The Water and Sewer Utilities Supervisor (Utilities Supervisor) oversees the operations, maintenance and construction of the Village of Williams Bay municipal waterworks systems (water treatment plant and distribution system) and sanitary and storm sewer collection systems. This is a working position and is responsible for daily operations, work scheduling, and water and sewer crew leadership. The position supervises up to 4 full-time staff members.

The Utilities Supervisor reports to the Director of Public Works.

## Qualification Requirements

*To perform this job successfully, an individual must be able to perform each essential function satisfactorily. The requirements listed below are representative of the knowledge, skill and/or ability required. Reasonable accommodations may be made to enable an individual with disabilities to perform the essential functions.*

## Essential Functions

- Manages daily operations of the municipal waterworks systems (water treatment plant and distribution system) sanitary collector system and storm sewer collector system, assigns and performs work duties with various crew members.
- Inspects waterworks systems and equipment regularly to identify and address maintenance needs.
- Ensures compliance with all regulatory and safety codes related to municipal waterworks systems, sanitary and storm sewer collection systems.
- Oversee the regular testing of water quality and compliance with public water safety standards.
- Implement and monitor preventative maintenance programs from waterworks and sewer and equipment.
- Assist in preparation and management of annual budgets for water systems operations, maintenance and replacement.
- Respond to and resolve customer complaints.
- Train and mentor staff on water treatment operations and safety procedures.
- Develop and implement operational procedures and emergency response plans.
- Coordinate with other departments and agencies to ensure the smooth operation of the waterworks and sewer systems.
- Keeps inventory records, tracks materials used and maintenance records.
- Regularly updates the Village Director of Public Works on the progress and status of assigned projects and assists with operations and distribution planning.
- Prepare reports and presentations on the status of waterworks systems operations for management and stakeholders.
- Reviews of various alarms and reports.
- Updates and maintains water system and sewer mapping.
- Works with other department supervisors, agencies and employees as needed.
- Operates various construction equipment, dump trucks, sewer jetter, pick-up, and other equipment.
- Maintains a safe work environment.
- Other duties and responsibilities as assigned.

## Knowledge, Skills and Abilities

- Thorough knowledge of waterworks systems (water treatment plant and distribution system) operations and sewer (sanitary and stormwater) collector systems.
- Strong ability to read utility maps and schematics.
- Effectively and consistently maintains strong working relationships with employees and the public.
- Ability to perform calculations related to the water utility.
- Must be familiar with layout of the water treatment plant and water distribution and sewer collection systems.
- Knowledge of the occupational hazards and safety precautions of the trade.
- Knowledge and experience with personal computers are required.

# Water and Sewer Utilities Supervisor

## Education, Experience and Special Requirements

- Preferred minimum of 5 years experience in managing waterworks systems (water treatment plant and distribution system) and facilities with supervisory experience.
- Minimum required high school diploma or GED with preference for water related certificate, associates degree, or higher education.
- Obtain relevant State of Wisconsin Department of Natural Resources (DNR) Water Operators certification within three (3) years of hire.
- Strong understanding of drinking water quality standards and regulatory requirements.
- Experience in the maintenance and repairs of waterworks systems and sewer systems.
- Proficient with waterworks operations software and technology.
- Ability to read and interpret technical manuals and blueprints.
- Problem-solving and decision-making skills.
- Excellent interpersonal and communication skills, written and verbal.
- Project management experience is a plus.
- Valid Wisconsin Commercial Driver's License - class A and class B-CDL.
- Project management experience.
- First Aid and CPR certified is a plus.

## Physical Requirements

- Work is primarily performed in field, near moving parts and in the outside weather conditions. The employee will be exposed to wet and/or humid conditions, extreme heat, extreme cold and vibration.
- Requires ability to perform heavy manual labor for extended periods under unfavorable weather conditions.
- The employee may occasionally lift and/or move objects up to 100 pounds.
- The noise level in the work environment, on occasion, may exceed 85 decibels and requires hearing protection.
- Employee is required to be on rotating stand-by call and report to the Williams Bay Utilities facility within 30 minutes of notification when needed.



## VILLAGE OF WILLIAMS BAY POSITION VACANCY

**POSITION TITLE:** Utilities Supervisor (Williams Bay Utilities)

**DESCRIPTION OF DUTIES:** The Water and Sewer Utilities Supervisor (Utilities Supervisor) oversees the operations, maintenance and construction of the Village of Williams Bay municipal waterworks systems (water treatment plant and distribution system) and sanitary and storm sewer collection systems. This is a working position and is responsible for daily operations, work scheduling, and water and sewer crew leadership. The position supervises up to 4 full-time staff members. The Utilities Supervisor reports to the Director of Public Works.

Applicants should have a strong understanding of safety procedures. Applicant should have ability to work in all types of weather conditions and perform strenuous physical labor including heavy lifting and climbing. This position will occasionally require working outside normal working hours for on-call and emergency situations.

### MINIMUM REQUIREMENTS:

- Preferred minimum of 5 years' experience in managing waterworks systems (water treatment plant and distribution system) and facilities with supervisory experience.
- Minimum required high school diploma or GED with preference for water related certificate, associates degree, or higher education.
- Obtain relevant State of Wisconsin Department of Natural Resources (DNR) Water Operators certification within three (3) years of hire.
- Strong understanding of drinking water quality standards and regulatory requirements.
- Experience in the maintenance and repairs of waterworks systems and sewer systems.
- Proficient with waterworks operations software and technology.
- Valid Wisconsin Commercial Driver's License - class A and class B-CDL.

### RESPONSE TIME REQUIREMENT:

Employee is required to be on rotating stand-by call and report to the Williams Bay Utilities facility within 30 minutes of notification when needed.

**METHOD USED TO FILL POSITION:** Candidate selection will be by open competitive process. A full position description is available on the Village's website at: <https://www.williamsbay.org/> or at Village Hall, located at 250 Williams Street, Williams Bay, WI 53191.

**HOW TO APPLY:** Application materials, including resume, cover letter, and three (3) references should be emailed to Director of Public Works Wayne Edwards at [wedwards@vi.williamsbay.wi.gov](mailto:wedwards@vi.williamsbay.wi.gov) or dropped off a Village Hall located at 250 Williams Street, Williams Bay, WI 53191.

**COMPENSATION:** Starting salary range will be \$35.00 to \$38.00 per hour, based on experience, plus excellent benefits, including participation in the State of Wisconsin Retirement System and Employee Trust Fund Medical/Dental/Vision Insurance.

**CLOSING DATE:** Position open until filled; review begins upon submittal.

*THE VILLAGE OF WILLIAMS BAY IS AN EQUAL OPPORTUNITY EMPLOYER*

# 2026 Proposed Village Budget



Public Hearing Scheduled For November 17, 2025

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NOVEMBER 17, 2025

6:30 PM

250 WILLIAMS STREET

WILLIAMS BAY, WI 53191



# Presentation

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- Proposed Budget – Summary
  - General Fund Revenues & General Fund Expenditures
  - Recycling Fund Revenues/Expenditures
  - Debt Service Fund Revenues/Expenditures
  - Library Fund Revenues/Expenditures
- EMS and Police Referendum Information
- Levy Limit Calculation
- Proposed Budget – Detail of Capital Projects - Borrowing
- Tax Summary
- Village of Williams Bay Levy History
- Village of Williams Bay Mill Rate
  - 2014 – 2025 (Payable 2026)
  - Local share of tax rate example





# Proposed Budget Summary

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# General Fund - Summary



THE GENERAL FUND PRESENTS A BALANCED BUDGET WITH REVENUES AND EXPENDITURES TOTALING \$4,037,238 DEPENDENT UPON THE VILLAGE BOARD APPROVING THE UTILIZATION OF \$69,685 OF \$1,925,941 UNASSIGNED GENERAL FUND BALANCE RESERVES

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THE 2025 AND 2026 BUDGET SHOWN FOR COMPARISON ON THE NEXT TWO SLIDES INCLUDES \$928,007 EMS TAX LEVY ALONG WITH THE \$399,980 POLICE TAX LEVY AND RELATED EXPENDITURES

# General Fund - Revenues



|                             | 2023 Actual      | 2024 Actual      | 2025 Adopted     | 2026 Proposed    | Budget % Change |
|-----------------------------|------------------|------------------|------------------|------------------|-----------------|
| General Property Tax        | 1,776,259        | 1,763,209        | 1,793,544        | 1,807,432        | 0.77%           |
| Other Taxes                 | 256,133          | 297,272          | 409,150          | 298,294          | -27.09%         |
| Intergovernmental Revenues  | 367,908          | 412,949          | 369,900          | 436,538          | 18.02%          |
| Licenses & Permits          | 244,772          | 473,388          | 304,650          | 402,025          | 31.96%          |
| Fines & Forfeitures         | 42,291           | 37,629           | 34,000           | 11,500           | -66.18%         |
| Public Charges for Services | 422,670          | 377,506          | 424,350          | 496,555          | 17.02%          |
| Commercial                  | 628,188          | 563,129          | 370,830          | 574,727          | 54.98%          |
| Miscellaneous Revenues      | 12,743           | 51,161           | 4,000            | 74,184           | 1754.60%        |
| <b>TOTAL REVENUES</b>       | <b>3,750,964</b> | <b>3,976,243</b> | <b>3,710,424</b> | <b>4,101,255</b> | <b>10.53%</b>   |

2026 Licenses and Permits Includes Permits for The Preserve Development

2026 Fines and Forfeitures reflects elimination of Municipal Court Early 2025

2026 Commercial includes State of Wisconsin Maximum Boat Launch Fees

2026 Misc Revenues includes \$69,685 Transfer from Unrestricted General Fund Balance to Balance the Budget

# General Fund - Expenditures



|                           | 2023 Actual      | 2024 Actual      | 2025 Adopted     | 2026 Proposed    | Budget % Change |
|---------------------------|------------------|------------------|------------------|------------------|-----------------|
| General Government        | 826,815          | 878,009          | 736,526          | 765,286          | 3.9%            |
| Public Safety             | 1,588,163        | 1,734,787        | 1,746,732        | 2,021,846        | 15.8%           |
| Public Works              | 480,164          | 480,286          | 514,250          | 532,392          | 3.5%            |
| Recreation                | 153,736          | 146,178          | 208,130          | 209,116          | 0.5%            |
| Parks, Beach, Launch      | 452,712          | 479,069          | 470,460          | 522,615          | 11.1%           |
| Contingency               | 24,219           | 4,476            | 34,326           | 50,000           | 45.7%           |
| <b>TOTAL EXPENDITURES</b> | <b>3,525,809</b> | <b>3,722,805</b> | <b>3,710,424</b> | <b>4,101,255</b> | <b>10.5%</b>    |

| GENERAL FUND SUMMARY      | 2023 Actual      | 2024 Actual      | 2025 Adopted     | 2026 Proposed    | Budget % Change |
|---------------------------|------------------|------------------|------------------|------------------|-----------------|
| <b>TOTAL REVENUES</b>     | <b>3,750,964</b> | <b>3,976,243</b> | <b>3,710,424</b> | <b>4,101,255</b> | <b>10.53%</b>   |
| <b>TOTAL EXPENDITURES</b> | <b>3,525,809</b> | <b>3,722,805</b> | <b>3,710,424</b> | <b>4,101,255</b> | <b>10.53%</b>   |
| <b>TOTAL DIFFERENCE</b>   | <b>225,155</b>   | <b>253,438</b>   | <b>0</b>         | <b>0</b>         | <b>NA</b>       |

2026 Public Safety Includes \$50,000 for EMS Quarters

2026 Parks, Beach Launch Includes \$25,000 for Pier Replacement Fund Reserves



# Recycling Fund Revenues & Expenditures



| Revenues                | 2023 Actual   | 2024 Actual    | 2025 Adopted  | 2026 Proposed  | Budget % Change |
|-------------------------|---------------|----------------|---------------|----------------|-----------------|
| General Property Taxes  | 84,464        | 97,725         | 76,000        | 100,500        | 32.2%           |
| Recycling Fund Reserves | 0             | 0              | 8,000         | 0              | NA              |
| Recycling Grant         | 8,157         | 8,500          | 8,000         | 8,000          | 0.0%            |
| <b>TOTAL REVENUES</b>   | <b>92,621</b> | <b>106,225</b> | <b>92,000</b> | <b>108,500</b> | <b>17.9%</b>    |

| Expenditures              | 2023 Actual    | 2024 Actual    | 2025 Adopted  | 2026 Proposed  | Budget % Change |
|---------------------------|----------------|----------------|---------------|----------------|-----------------|
| Recycling Fees            | 81,669         | 81,725         | 84,000        | 90,000         | 7.1%            |
| Repairs/Maint             | 3,384          | 3,000          | 3,000         | 3,000          | 0.0%            |
| Supplies                  | 500            | 500            | 500           | 500            | 0.0%            |
| Tipping Fees              | 14,781         | 5,000          | 2,500         | 0              | -100.0%         |
| Other                     | 13,044         | 16,000         | 2,000         | 15,000         | 650.0%          |
| <b>TOTAL EXPENDITURES</b> | <b>113,378</b> | <b>106,225</b> | <b>92,000</b> | <b>108,500</b> | <b>17.9%</b>    |

# Debt Service Fund Revenues, Expenditures



|                        | 2023 Actual    | 2024 Actual    | 2025 Adopted   | 2026 Proposed  | Budget % Change |
|------------------------|----------------|----------------|----------------|----------------|-----------------|
| General Property Taxes | 899,461        | 899,347        | 899,956        | 853,312        | -5.2%           |
| <b>TOTAL REVENUES</b>  | <b>899,461</b> | <b>899,347</b> | <b>899,956</b> | <b>853,312</b> | <b>-5.2%</b>    |

|                           | 2023 Actual    | 2024 Actual    | 2025 Adopted   | 2026 Proposed  | Budget % Change |
|---------------------------|----------------|----------------|----------------|----------------|-----------------|
| General Property Taxes    | 847,279        | 899,347        | 899,956        | 853,312        | -5.2%           |
| <b>TOTAL EXPENDITURES</b> | <b>847,279</b> | <b>899,347</b> | <b>899,956</b> | <b>853,312</b> | <b>-5.2%</b>    |

2026 Debt Service Level To Be Finalized. Village Board will be considering \$105,800 Reallocation of Debt Service Between Sewer and General Fund

# Library Fund Revenues, Expenditures



| Revenues              | 2023 Actual    | 2024 Actual    | 2025 Adopted   | 2026 Proposed  | Budget % Change |
|-----------------------|----------------|----------------|----------------|----------------|-----------------|
| Taxes                 | 222,112        | 242,877        | 250,314        | 240,000        | -4.1%           |
| Reimbursement         | 119,536        | 113,547        | 108,912        | 107,434        | -1.4%           |
| Interest              | 8,913          | 0              | 7,602          | 7,600          | 0.0%            |
| Donations             | 21,418         | 11,857         | 16,350         | 52,284         | 219.8%          |
| <b>TOTAL REVENUES</b> | <b>371,979</b> | <b>368,281</b> | <b>383,178</b> | <b>407,318</b> | <b>6.3%</b>     |
| Expenditures          | 2023 Actual    | 2024 Actual    | 2025 Adopted   | 2026 Proposed  | Budget % Change |
| Operating             | 368,958        | 358,711        | 383,178        | 407,718        | 6.4%            |
| <b>EXPENDITURES</b>   | <b>368,958</b> | <b>358,711</b> | <b>383,178</b> | <b>407,718</b> | <b>6.4%</b>     |

# EMS Referendum Information



IN NOVEMBER 2022, THE VOTERS OF WILLIAMS BAY APPROVED THE REFERENDUM TO EXCEED THE LEVY LIMIT BY \$928,077 ON AN ON-GOING BASIS TO FUND 24-HOUR EMERGENCY MEDICAL SERVICES. THIS LEVY IS INCLUDED IN A SEPARATE EMS FUND FOR THE 2023 LEVY.

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# Intergovernmental EMS Fund



| Revenues               | 2023 Actual    | 2024 Actual    | 2025 Adopted     | 2026 Proposed    | Budget % Change |
|------------------------|----------------|----------------|------------------|------------------|-----------------|
| General Property Taxes | 928,077        | 928,077        | 928,077          | 928,077          | 0.0%            |
| Operating Transfer In  | 0              | 2,556          | 121,923          | 119,567          | -1.9%           |
| <b>TOTAL REVENUES</b>  | <b>928,077</b> | <b>930,633</b> | <b>1,050,000</b> | <b>1,047,644</b> | <b>-0.2%</b>    |

| Expenditures              | 2023 Actual    | 2024 Actual    | 2025 Adopted     | 2026 Proposed    | Budget % Change |
|---------------------------|----------------|----------------|------------------|------------------|-----------------|
| Operating                 | 762,756        | 930,633        | 1,049,950        | 1,047,844        | -0.2%           |
| <b>TOTAL EXPENDITURES</b> | <b>762,756</b> | <b>930,633</b> | <b>1,049,950</b> | <b>1,047,844</b> | <b>-0.2%</b>    |

12/31/2024 EMS Fund Balance = \$385,426  
 2025 Budget Current Year Estimates = \$89,633 Surplus

# Police Referendum Information



IN APRIL 2025, THE VOTERS OF WILLIAMS BAY APPROVED THE REFERENDUM TO EXCEED THE LEVY LIMIT BY \$399,980 ON AN ON-GOING BASIS TO FUND TWO (2) ADDITIONAL POLICE OFFICERS. THIS LEVY IS INCLUDED IN A SEPARATE EMS FUND FOR THE 2025 LEVY (PAYABLE 2026).

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# Police Referendum 2025 Fund



| Revenues               | 2025 Amended  | 2026 Proposed  | Budget % Change |
|------------------------|---------------|----------------|-----------------|
| General Property Taxes | 0             | 399,980        | NA              |
| Operating Transfer In  | 24,850        | 0              | NA              |
| <b>TOTAL REVENUES</b>  | <b>24,850</b> | <b>399,980</b> | <b>NA</b>       |

| Expenditures              | 2025 Amended  | 2026 Proposed  | Budget % Change |
|---------------------------|---------------|----------------|-----------------|
| Operating                 | 24,850        | 327,336        | NA              |
| <b>TOTAL EXPENDITURES</b> | <b>24,850</b> | <b>327,336</b> | <b>NA</b>       |

2026 Expenditures includes repayment of \$24,850 to General Fund

# LEVY LIMIT CALCULATION = 0.48% Decrease Excluding PD 2025 Referendum



## Village of Williams Bay - Levy Limit increase calculations for 2025 levy payable 2026

| <b>Section A - 2025 PAYABLE 2026 ALLOWABLE LEVY LIMIT</b>                        | <b>2025</b>        | <b>2024</b>        | <b>2023</b>        |
|----------------------------------------------------------------------------------|--------------------|--------------------|--------------------|
| 2024 PAYABLE 2025 ACTUAL LEVY PLUS 2025 PERSONAL PROPERTY AID (\$4,709.57)       | \$3,952,601        | \$3,947,891        | \$3,913,064        |
| EXCLUDE PRIOR YEAR LEVY FOR UNREIMBURSED EXPENSES RELATED TO AN EMERGENCY        | \$0                | \$0                | \$0                |
| EXCLUDE 2024 LEVY FOR NEW GENERAL OBLIGATION DEBT                                | \$899,755          | \$899,956          | \$899,461          |
| 2024 PAYABLE 2025 ADJUSTED ACTUAL LEVY                                           | \$3,052,846        | \$3,034,578        | \$3,013,603        |
| 0% GROWTH PLUS TERMINATED TID 0.000%                                             | \$3,052,846        | \$3,034,578        | \$3,013,603        |
| NET NEW CONSTRUCTION 0.913% + TERMINATED TID 0.000%                              | \$3,080,718        | \$3,052,846        | \$3,034,578        |
| GREATER OF LINE 5 OR LINE 6                                                      | \$3,080,718        | \$3,052,846        | \$3,034,578        |
| 2025 LEVY LIMIT BEFORE ADJUSTMENTS LESS 2025 PERSONAL PROPERTY AID (\$4,709.57)) | \$3,076,009        | \$3,048,136        | \$3,031,887        |
| TOTAL ADJUSTMENTS (FROM SECTION D OF THE LEVY LIMIT WORKSHEET)                   | \$1,253,292        | \$899,956          | \$899,348          |
| <b>2025 PAYABLE 2026 ALLOWABLE LEVY</b>                                          | <b>\$4,329,301</b> | <b>\$3,948,092</b> | <b>\$3,931,235</b> |
| <b>ALLOWABLE INCREASE IN THE LEVY</b>                                            | <b>\$381,208</b>   | <b>\$16,857</b>    | <b>\$20,861</b>    |
| PERCENTAGE INCREASE IN LEVY                                                      | 9.66%              | 0.43%              | 0.53%              |
| <b>EFFECTIVE INCREASE IN THE LEVY (EXCLUDING POLICE REFERENDUM \$399,980)</b>    | <b>-\$18,772</b>   |                    |                    |
| PERCENTAGE INCREASE IN LEVY                                                      | -0.48%             |                    |                    |



# Proposed Budget Detail of Capital Projects - Borrowing



THE VILLAGE'S CAPITAL IMPROVEMENT PLAN IS  
BUDGETING TOTAL OUTLAY EXPENDITURES OF \$TBD.

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\$TBD IS TO BE FUNDED WITH BOND PROCEEDS.



# Village of Williams Bay Levy History

| Year | General Fund | Capital Equipment Fund | Library Fund | Recycling | EMS Fund  | Police Dept 2025 Referendum Fund | Debt Service Fund | Total Levy  |
|------|--------------|------------------------|--------------|-----------|-----------|----------------------------------|-------------------|-------------|
| 2026 | \$1,807,432  | \$0                    | \$240,000    | \$100,500 | \$928,077 | \$399,980                        | \$853,312         | \$4,329,301 |
| 2025 | \$1,793,544  | \$0                    | \$250,314    | \$76,000  | \$928,077 | NA                               | \$899,956         | \$3,947,891 |
| 2024 | \$1,763,209  | \$0                    | \$242,877    | \$97,725  | \$928,077 | NA                               | \$899,347         | \$3,913,064 |
| 2023 | \$1,776,259  | \$0                    | \$222,112    | \$84,464  | \$928,077 | NA                               | \$899,461         | \$3,910,373 |
| 2022 | \$1,720,376  | \$25,745               | \$191,044    | \$111,335 | \$0       | NA                               | \$705,386         | \$2,753,886 |
| 2021 | \$1,650,106  | \$53,058               | \$191,626    | \$108,536 | \$0       | NA                               | \$686,367         | \$2,689,693 |
| 2020 | \$1,596,816  | \$108,748              | \$189,092    | \$92,236  | \$0       | NA                               | \$704,646         | \$2,691,538 |
| 2019 | \$1,562,124  | \$86,851               | \$185,333    | \$98,650  | \$0       | NA                               | \$693,593         | \$2,626,551 |
| 2018 | \$1,583,073  | \$69,281               | \$189,950    | \$83,350  | \$0       | NA                               | \$576,726         | \$2,502,380 |

Note: 2026 Includes WB Police Department 2025 Referendum of \$399,980.  
 Excluding this PD amount the comparable amount to prior year is \$3,929,009

# Village of Williams Bay Mill Rate = \$2.60



| Year | Mill Rate<br>per \$1000 |
|------|-------------------------|
| 2026 | \$2.60                  |
| 2025 | \$3.43                  |
| 2024 | \$3.44                  |
| 2023 | \$3.46                  |
| 2022 | \$3.60                  |
| 2021 | \$3.57                  |
| 2020 | \$3.60                  |
| 2019 | \$3.60                  |
| 2018 | \$3.45                  |
| 2016 | \$3.30                  |
| 2017 | \$3.24                  |
| 2016 | \$3.21                  |

The general formula is:

$$(Tax Levy) \div (Total Assessed Value) \times 1,000 = Mill Rate$$

|                         |               |
|-------------------------|---------------|
| Tax Levy                | 4,329,301     |
| Assessed Value          | 1,663,568,800 |
| Tax Levy/Assessed Value | 0.002602418   |
| x 1,000                 | 2.602417766   |
| Mill Rate =             | 2.6024        |

# Village of Williams Bay Mill Rate



- The local net tax rate for year 2026 is \$2.60 per thousand dollars of assessed value.
- A home assessed at \$350,000 will pay approximately \$910 a year in local taxes or \$2.49/day for Village Services.

- ✓ Police Protection 24/7/365
- ✓ Fire Protection 24/7/365
- ✓ Rescue Squad Service 24/7/365
- ✓ Building/Zoning Inspection Department
- ✓ Parks and Lakefront

- ✓ Curbside Garbage Collection
- ✓ Curbside Leaf Collection
- ✓ Curbside Brush Collection
- ✓ Snow Plowing
- ✓ Street Rehabilitation

- ✓ Recreation Department
- ✓ Municipal Court
- ✓ Library
- ✓ Geneva Lake Agencies
- ✓ Capital Projects





# Discussion

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Questions?

Comments?



| 11/17/2025    | REVENUES                               | 2022           | 2023           | 2024           | 2025            | 2025         | 2025         | 2026        | 2026 Budget vs | 2026 Budget vs |                                                                          |
|---------------|----------------------------------------|----------------|----------------|----------------|-----------------|--------------|--------------|-------------|----------------|----------------|--------------------------------------------------------------------------|
| FINAL         |                                        | 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    | 1,807,432   | 13,888         | 13,888         | Was \$1,809,000.                                                         |
| 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       | 56,000       | 60,794      | 1,484          | 4,794          | 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                                                      |
|               | PD REFERENDUM PAYROLL 25 PAYBACK TO GF |                | NA             | NA             | NA              | 0            | 24,850       | 0           | 24,850         | 24,850         | Added to revenues, was in PD referendum expenditures                     |
|               | GEN FUND - OTHER TAXES:                | 275,840        | 256,133        | 297,272        | 57,078          | 287,967      | 434,000      | 298,294     | 35,177         | (86,006)       |                                                                          |
| 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 0915202 |
| 100-42006     | TRANSPORTATION AID (R)                 | 191,204        | 204,452        | 208,415        | 110,376         | 210,000      | 210,000      | 210,000     | 0              | 0              | 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     | WEC SECURITY GOV SUBGRANT              | 600            | 0              | 0              | 0               | 0            | 0            | 0           | 0              | 0              |                                                                          |
|               | GEN FUND - INTERGOVERNMENTAL:          | 356,941        | 367,908        | 412,949        | 227,650         | 525,278      | 369,900      | 436,538     | (88,740)       | 66,638         |                                                                          |

| 11/17/2025 | REVENUES                          | 2022           | 2023           | 2024           | 2025            | 2025         | 2025         | 2026        | 2026 Budget vs | 2026 Budget vs |                                                                     |
|------------|-----------------------------------|----------------|----------------|----------------|-----------------|--------------|--------------|-------------|----------------|----------------|---------------------------------------------------------------------|
| FINAL      |                                   | 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        |                                                                     |
| 100-43001  | 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        | 8,100        | 7,500       | 1,650          | (600)          |                                                                     |
| 100-43022  | SHORT TERM RENTAL PERMIT (R)      | 19,368         | 27,550         | 27,175         | 1,900           | 18,050       | 19,000       | 25,000      | 6,950          | 6,000          |                                                                     |
| 100-43025  | TRANSIENT MERCHANT PERMIT (R)     | 0              | 1,000          | 400            | 400             | 400          | 150          | 400         | 0              | 250            |                                                                     |
|            | GEN FUND - LICENSES & PERMITS:    | 203,121        | 244,772        | 473,388        | 119,722         | 210,614      | 304,650      | 402,025     | 191,411        | 221,375        |                                                                     |
|            |                                   |                |                |                |                 |              |              |             |                |                |                                                                     |
| 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       | 12,000      | (2,000)        | (3,000)        | 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          | 0           | 0              | (500)          | Rec Dept                                                            |
| 100-44102  | MISC REV 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                                                            |
| 100-44301  | 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       | 10,805      | 805            | (4,195)        | Rack \$126 to \$140 and Ramp \$315 to \$350. Rec Dept               |
|            | GEN FUND - CHARGES FOR SERVICES:  | 385,374        | 422,670        | 377,506        | 256,626         | 364,659      | 424,350      | 496,555     | 131,896        | 72,205         |                                                                     |
|            |                                   |                |                |                |                 |              |              |             |                |                |                                                                     |
| 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)       |                                                                     |

| 11/17/2025 | REVENUES                               | 2022           | 2023           | 2024           | 2025            | 2025         | 2025         | 2026        | 2026 Budget vs | 2026 Budget vs |                                                                             |
|------------|----------------------------------------|----------------|----------------|----------------|-----------------|--------------|--------------|-------------|----------------|----------------|-----------------------------------------------------------------------------|
| FINAL      |                                        | 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        |                                                                             |
|            |                                        |                |                |                |                 |              |              |             |                |                |                                                                             |
| 100-46000  | WEED AND NUISANCE CONTROL (R)          | 1,050          | 750            | 0              | 750             | 750          | 750          | 750         | 0              | 0              |                                                                             |
| 100-48003  | EMS BILLABLE AR                        |                |                |                |                 |              |              |             |                |                |                                                                             |
| 100-48004  | INTEREST ON INVESTMENTS - RESERVES (R) | 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. |
| 100-48007  | LEGAL A/R                              | NA             | NA             | NA             | 81,875          | 120,000      | 0            | 40,000      | (80,000)       | 40,000         | Offset by Expenditures 100-51630-000                                        |
| 100-48008  | ENGINEERING A/R                        | NA             | NA             | NA             | NA              | 0            | 0            | 40,000      | 40,000         | 40,000         |                                                                             |
| 100-48009  | PLANNING A/R                           | NA             | NA             | NA             | NA              | 0            | 0            | 20,000      | 20,000         | 20,000         |                                                                             |
| 100-48010  | METER REPAIR/REPLACEMENT AR            | NA             | NA             | NA             | NA              | NA           | 0            | 0           | 0              | 0              |                                                                             |
| 100-48011  | MISC. A/R                              | NA             | NA             | NA             | NA              | NA           | 0            | 0           | 0              | 0              |                                                                             |
| 100-48013  | BOAT SLIP RENTAL (R)                   | 248,138        | 253,715        | 260,386        | 290,679         | 293,335      | 286,000      | 309,750     | 16,415         | 23,750         | 5% increase 2026                                                            |
| 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 LEASES | 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        | 523,830         | 728,587      | 370,830      | 574,727     | (153,860)      | 203,897        |                                                                             |
|            |                                        |                |                |                |                 |              |              |             |                |                |                                                                             |
| 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               | 5,000        | 1,000        | 1,000       | (4,000)        | 0              |                                                                             |
| 110-49200  | OPERATING TRANSFER IN (R)              | 0              | 0              | 0              | 0               | 0            | 0            | 69,685      | 69,685         | 69,685         | Gen Fund Reserves To Balance Budget                                         |
|            | GEN FUND - MISCELLANEOUS:              | 107,305        | 12,743         | 51,161         | 14,927          | 20,170       | 4,000        | 74,185      | 54,015         | 70,185         |                                                                             |
|            |                                        |                |                |                |                 |              |              |             |                |                |                                                                             |
|            | GENERAL FUND - REVENUES:               | 3,459,664      | 3,750,963      | 3,976,242      | 2,399,632       | 3,941,319    | 3,735,274    | 4,101,256   | 184,787        | 539,682        | 3,710,424                                                                   |
|            | GENERAL FUND - EXPENDITURES:           | 3,715,742      | 3,525,809      | 3,722,807      | 2,075,611       | 3,558,152    | 3,713,774    | 4,101,255   | 493,104        | 337,481        |                                                                             |
|            | GENERAL FUND - TOTAL:                  | (256,078)      | 225,154        | 253,436        | 324,020         | 383,167      | 21,500       | 0           | (308,317)      | 202,200        |                                                                             |



| 11/17/2025  | REVENUES                                   | 2022           | 2023           | 2024           | 2025            | 2025         | 2025         | 2026        | 2026 Budget vs | 2026 Budget vs |  |
|-------------|--------------------------------------------|----------------|----------------|----------------|-----------------|--------------|--------------|-------------|----------------|----------------|--|
| FINAL       |                                            | 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        |  |
|             |                                            |                |                |                |                 |              |              |             |                |                |  |
| 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               | 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              |  |
|             |                                            |                |                |                |                 |              |              |             |                |                |  |
| 125-42004   | TREE ENHANCEMENT REVENUE                   |                |                |                | 7,869.92        |              | 4,283.64     |             | 0              | (4,284)        |  |
|             | TREE ENHANCEMENT EXPENSES                  |                |                |                |                 |              |              |             |                |                |  |
|             | TREE ENHANCEMENT - TOTAL                   |                |                |                | 3,538.73        |              | 4,014.35     |             |                | (4,014)        |  |
|             |                                            |                |                |                |                 |              |              |             |                |                |  |
| 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 LOAN TO F | 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       | 327,336     | 302,486        | 277,629        |  |
|             | PD F2025 REFERENDUM - TOTAL:               | NA             | NA             | NA             | 0               | 0            | 0            | 72,644      | 72,644         | 72,644         |  |
|             |                                            |                |                |                |                 |              |              |             |                |                |  |
| RESIDENTIAL |                                            |                |                |                |                 |              |              |             |                |                |  |
| 200-44460   | WATER RESIDENTIAL SALES (R)                | 478,145        | 513,595        | 474,552        | 230,787         | 461,575      | 508,000      | 801,582     | 340,007        | 293,582        |  |
| 200-44461   | WATER COMMERCIAL SALES (R)                 | 95,810         | 99,191         | 92,631         | 43,340          | 86,680       | 100,000      | 157,792     | 71,112         | 57,792         |  |
| 200-44463   | WATER PUBLIC FIRE PROTECTION (R)           | 241,912        | 263,861        | 265,716        | 133,288         | 266,576      | 265,000      | 418,148     | 151,572        | 153,148        |  |
| 200-44464   | WATER PUBLIC AUTH SALES (R)                | 14,245         | 19,067         | 12,504         | 5,491           | 10,981       | 19,000       | 29,980      | 18,999         | 10,980         |  |
| 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       | 31,558      | 13,992         | 11,558         |  |
| 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      | 1,448,060   | 590,642        | 486,360        |  |
|             |                                            |                |                |                |                 |              |              |             |                |                |  |
| 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      | 190,000     | (43,682)       | 4,500          |  |
| 200-48005   | PROPERTY RENTAL/TOWER LEASE (R)            | 55,115         | 57,394         | 55,234         | 46,013          | 55,000       | 45,000       | 15,000      | (40,000)       | (30,000)       |  |
| 200-48006   | LEASE INTEREST INCOME                      | 7,436          | 7,120          | 15,332         | 0               | 0            | 0            | 0           | 0              | 0              |  |
| 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       | 4,303,224    | 557,845      | 208,000     | (4,095,224)    | (349,845)      |  |
|             |                                            |                |                |                |                 |              |              |             |                |                |  |
|             | WATER FUND - REVENUES:                     | 1,081,525      | 1,395,023      | 1,403,475      | 2,598,834       | 5,160,642    | 1,519,545    | 1,656,060   | (3,504,582)    | 136,515        |  |
|             | WATER FUND - EXPENSES:                     | 1,211,619      | 1,197,675      | 1,341,687      | 2,315,460       | 4,661,984    | 1,829,276    | 1,596,443   | (3,066,016)    | (232,833)      |  |
|             | WATER FUND - TOTAL:                        | (130,095)      | 197,348        | 61,788         | 283,374         | 498,658      | (309,731)    | 59,617      | (438,566)      | 369,348        |  |
|             |                                            |                |                |                |                 |              |              |             |                |                |  |
| 300-44460   | SEWER RESIDENTIAL SALES (R)                | 990,460        | 1,028,754      | 988,593        | 540,047         | 1,080,094    | 1,000,000    | 1,176,371   | 96,277         | 176,371        |  |
| 300-44461   | SEWER COMMERCIAL SALES (R)                 | 169,155        | 163,052        | 162,436        | 88,101          | 176,202      | 168,000      | 191,326     | 15,124         | 23,326         |  |
| 300-44464   | SEWER PUBLIC AUTHORITY SALES (R)           | 14,066         | 14,562         | 14,424         | 7,591           | 15,181       | 14,000       | 16,502      | 1,321          | 2,502          |  |

| 11/17/2025 | REVENUES                      | 2022           | 2023           | 2024           | 2025            | 2025         | 2025         | 2026        | 2026 Budget vs | 2026 Budget vs |              |
|------------|-------------------------------|----------------|----------------|----------------|-----------------|--------------|--------------|-------------|----------------|----------------|--------------|
| FINAL      |                               | 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        |              |
| 300-44470  | SEWER FORFEITED DISCOUNTS (R) | 5,678          | 6,007          | 5,924          | 2,258           | 4,517        | 5,200        | 5,200       | 683            | 0              |              |
| 300-48008  | ENGINEERING SERVICES AR       | 0              | 0              | 0              | 0               | 0            | 0            | 0           | 0              | 0              |              |
| 300-48009  | PLANNING SERVICES AR          | 0              | 0              | 0              | 0               | 0            | 0            | 0           | 0              | 0              |              |
| 300-44475  | SEWER CONNECTION FEE (R)      | 73,500         | 85,500         | 75,500         | 4,750           | 9,500        | 80,750       | 82,620      | 73,120         | 1,870          |              |
| 300-48004  | INTEREST ON INVESTMENTS (R)   | 59,162         | 165,137        | 156,512        | 57,964          | 115,928      | 38,500       | 65,000      | (50,928)       | 26,500         |              |
| 300-48005  | PROPERTY RENTAL INCOME (R)    | 13,395         | 13,395         | 13,395         | 13,395          | 13,395       | 13,395       | 14,000      | 605            | 605            |              |
|            | SEWER FUND - REVENUES:        | 1,325,416      | 1,476,407      | 1,416,783      | 714,106         | 1,414,817    | 1,319,845    | 1,551,019   | 136,202        | 231,174        |              |
|            | SEWER FUND EXPENSESES:        | 1,105,109      | 1,134,510      | 1,416,411      | 709,612         | 1,229,867    | 1,321,221    | 1,551,019   | 375,272        | 283,918        |              |
|            | SEWER FUND - TOTAL:           | 220,307        | 341,897        | 373            | 4,494           | 184,951      | (1,376)      | 0           | (239,070)      | 1,376          |              |
|            |                               |                |                |                |                 |              |              |             |                |                |              |
| 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       | 100,500     | 24,500         | 24,500         | Was \$87,500 |
| 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        | 0           | (8,000)        | (8,000)        |              |
|            | RECYCLING FUND - REVENUES     | 119,487        | 105,421        | 97,725         | 58,676          | 92,162       | 92,000       | 108,500     | 16,338         | 16,500         |              |
|            | RECYCLING FUND - EXPENDITURES | 98,936         | 126,177        | 78,458         | 61,122          | 103,500      | 92,000       | 108,500     | 5,000          | 16,500         |              |
|            | 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        | 12,586         | 13,614         | 102,384        | 55,858          | 112,017      | 112,784      | 116,800     | 4,783          | 4,016          |              |
|            | KNC FUND - REVENUES           | 12,586         | 13,614         | 102,634        | 55,858          | 112,017      | 112,784      | 116,800     | 4,783          | 4,016          |              |
|            | KNC FUND - EXPENDITURES       | 12,586         | 13,614         | 102,634        | 55,858          | 112,017      | 112,784      | 116,800     | 4,783          | 4,016          |              |
|            | KNC FUND - TOTAL              | (0)            | 0              | (0)            | (0)             | 0            | 0            | 0           | (0)            | 0              |              |

| 11/17/2025 | REVENUES                       | 2022           | 2023           | 2024           | 2025            | 2025         | 2025         | 2026        | 2026 Budget vs | 2026 Budget vs |                       |
|------------|--------------------------------|----------------|----------------|----------------|-----------------|--------------|--------------|-------------|----------------|----------------|-----------------------|
| FINAL      |                                | 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)       |                       |
| 410-48004  | INTEREST ON INVESTMENTS (R)    | 0              | 2,077          | 0              | 0               | 0            | 0            | 0           | 0              | 0              |                       |
| 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 COMMITMENT  | 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              | Annual Audit Estimate |
| 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         |                       |
|            | TID #1 FUND - TOTAL:           | NA             | NA             | NA             | 0               | 0            | 0            | (10,000)    | (10,000)       | (10,000)       |                       |

|                  |                                                  |                |                |              |              |              |              |             |                |                |                                                |
|------------------|--------------------------------------------------|----------------|----------------|--------------|--------------|--------------|--------------|-------------|----------------|----------------|------------------------------------------------|
| 11/17/2025 FINAL |                                                  |                |                |              |              |              |              |             |                |                |                                                |
|                  |                                                  | 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 (E) | 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          |                                                |
| 100-51410-150    | 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        | 8,900       | (1,100)        | 2,400          |                                                |
| 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      | 306,256     | (20,602)       | (89,895)       |                                                |
|                  |                                                  |                |                |              |              |              |              |             |                |                |                                                |
| 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         |                                                |
|                  |                                                  |                |                |              |              |              |              |             |                |                |                                                |



|                  |                                    |                |                |              |              |              |              |             |                |                |                                           |
|------------------|------------------------------------|----------------|----------------|--------------|--------------|--------------|--------------|-------------|----------------|----------------|-------------------------------------------|
| 11/17/2025 FINAL |                                    |                |                |              |              |              |              |             |                |                |                                           |
|                  |                                    | 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 100-48007  |
| 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        |                                           |
|                  |                                    |                |                |              |              |              |              |             |                |                |                                           |
| 100-51670-000    | MISC                               | 0              | 0              | 0            | 592          | 1,184        | 2,000        | 1,200       | 16             | (800)          |                                           |
| 100-51720-150    | LIONS FIELD HOUSE REPAIR/MAINT (E) | 0              | 0              | 0            | 592          | 1,184        | 2,000        | 1,200       | 16             | (800)          |                                           |
| 100-51720-160    | LIONS FIELD HOUSE SUPPLIES (E)     | 823            | 1,721          | 884          | 54           | 108          | 700          | 500         | 392            | (200)          |                                           |
| 100-51720-170    | LIONS FIELD HOUSE GAS (E)          | 1,427          | 667            | 694          | 1,560        | 2,000        | 1,800        | 2,000       | 0              | 200            |                                           |
| 100-51720-171    | LIONS FIELD HOUSE ELECTRIC (E)     | 1,663          | 1,681          | 1,188        | 928          | 1,856        | 1,800        | 1,800       | (56)           | 0              |                                           |
| 100-51720-173    | LIONS FIELD HOUSE W&S (E)          | 1,603          | 1,732          | 1,776        | 337          | 675          | 1,000        | 1,000       | 325            | 0              |                                           |
| 100-51720-175    | JANITORIAL SERVICES (E)            | 827            | 886            | 703          | 2,614        | 5,229        | 5,800        | 5,800       | 571            | 0              |                                           |
| 100-51720-200    | 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       | 6,678        | 12,237       | 15,100       | 13,500      | 1,263          | (1,600)        |                                           |
|                  |                                    |                |                |              |              |              |              |             |                |                |                                           |
| 100-51730-150    | 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 |
| 100-51730-160    | VH BLDG SUPPLIES (E)               | 19,873         | 12,572         | 2,439        | 498          | 995          | 2,000        | 1,500       | 505            | (500)          |                                           |
| 100-51730-170    | VH BLDG GAS (E)                    | 2,986          | 1,870          | 1,126        | 1,909        | 2,400        | 2,500        | 2,500       | 100            | 0              |                                           |
| 100-51730-171    | VH BLDG ELECTRIC (E)               | 1,883          | 2,338          | 1,655        | 4,344        | 8,689        | 8,000        | 8,000       | (689)          | 0              |                                           |
| 100-51730-173    | VH BLDG WATER & SEWER (E)          | 8,442          | 7,779          | 7,429        | 866          | 1,733        | 2,000        | 2,000       | 267            | 0              |                                           |
| 100-51730-175    | JANITORIAL SERVICES (E)            | 1,640          | 1,712          | 1,712        | 3,427        | 6,854        | 8,000        | 8,000       | 1,146          | 0              |                                           |
| 100-51920-000    | 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      | 504,227      | 820,823      | 774,202      | 815,286     | (5,538)        | 41,084         |                                           |
|                  |                                    |                |                |              |              |              |              |             |                |                |                                           |

|                  |                                      |                |                |              |              |              |              |             |                |                |                                        |
|------------------|--------------------------------------|----------------|----------------|--------------|--------------|--------------|--------------|-------------|----------------|----------------|----------------------------------------|
| 11/17/2025 FINAL |                                      |                |                |              |              |              |              |             |                |                |                                        |
|                  |                                      | 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 SUPSENSION 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         | 9,819          | 67             | 0            | 0            | 0            | 0            | 0           | 0              | 0              |                                        |
|                  | POLICE                               | 1,068,660      | 1,105,280      | 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       | 75,000      | 0              | 0              | 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      | 152,920     | 32,556         | (1,280)        |                                        |
|                  |                                      |                |                |              |              |              |              |             |                |                |                                        |

|                  |                                    |                |                |              |              |              |              |             |                |                |                     |
|------------------|------------------------------------|----------------|----------------|--------------|--------------|--------------|--------------|-------------|----------------|----------------|---------------------|
| 11/17/2025 FINAL |                                    |                |                |              |              |              |              |             |                |                |                     |
|                  |                                    | 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          |                     |

|                  |                                         |                |                |              |              |              |              |             |                |                |                                    |
|------------------|-----------------------------------------|----------------|----------------|--------------|--------------|--------------|--------------|-------------|----------------|----------------|------------------------------------|
| 11/17/2025 FINAL |                                         |                |                |              |              |              |              |             |                |                |                                    |
|                  |                                         | 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        |                                    |
| 100-52360-106    | 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        | 2,000       | (1,000)        | (2,000)        | Captain Gluth added \$1,000        |
| 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 DEPARTMENT QUARTERS              | NA             | NA             | NA           | 0            | 0            | 0            | 50,000      | 50,000         | 50,000         | President Jaramillo added          |
|                  | RESCUE DEPT                             | 259,140        | 28,269         | 14,134       | 10,140       | 20,079       | 14,000       | 65,050      | (5,029)        | 1,050          |                                    |
| 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       | 70,000      | 16,119         | 37,000         |                                    |
| 100-53100-220    | STR ENFORCEMENT CONTRACT (E)            | 372            | 6,778          | 5,145        | 0            | 0            | 7,000        | 9,100       | 9,100          | 2,100          |                                    |
|                  | BUILDING, ZONING                        | 153,931        | 215,587        | 241,786      | 82,101       | 164,201      | 159,100      | 350,600     | 186,399        | 191,500        |                                    |
|                  | GEN FUND - PUBLIC SAFETY TOTAL:         | 1,716,192      | 1,588,163      | 1,734,787    | 983,399      | 1,697,935    | 1,746,732    | 2,021,846   | 273,911        | 225,114        |                                    |
| 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        | 9,000       | 9,000          | 3,000          |                                    |
|                  | ADMIN & ENGINEERING                     | 64,717         | 65,473         | 65,252       | 37,482       | 75,054       | 75,600       | 79,688      | 4,634          | 4,088          |                                    |



|                  |                                       |                |                |              |              |              |              |             |                |                |                                    |
|------------------|---------------------------------------|----------------|----------------|--------------|--------------|--------------|--------------|-------------|----------------|----------------|------------------------------------|
| 11/17/2025 FINAL |                                       |                |                |              |              |              |              |             |                |                |                                    |
|                  |                                       | 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        |                                    |
| 100-54310-110    | 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      | 532,392     | 42,441         | 18,142         |                                    |
|                  |                                       |                |                |              |              |              |              |             |                |                |                                    |
|                  |                                       |                |                |              |              |              |              |             |                |                |                                    |

|                  |                                        |                |                |              |              |              |              |             |                |                |                                                         |
|------------------|----------------------------------------|----------------|----------------|--------------|--------------|--------------|--------------|-------------|----------------|----------------|---------------------------------------------------------|
| 11/17/2025 FINAL |                                        |                |                |              |              |              |              |             |                |                |                                                         |
|                  |                                        | 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)          |                                                         |
| 100-55210-200    | REC DEPT TELEPHONE                     | 1,079          | 1,034          | 1,668        | 0            | 0            | 0            | 0           | 0              | 0              |                                                         |
| 100-55210-210    | 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)       |                                                         |
| 100-55210-271    | 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        | 3,750       | (450)          | 1,750          |                                                         |
| 100-55210-279    | REC DEPT DONATION/SPONSORSHIP (E)      | 4,968          | 745            | 999          | 1,000        | 2,000        | 0            | 1,000       | (1,000)        | 1,000          |                                                         |
| 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      | 209,116     | 9,100          | 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            |                                                         |
|                  |                                        |                |                |              |              |              |              |             |                |                |                                                         |

|                  |                                              |                |                |              |              |              |              |             |                |                |                     |
|------------------|----------------------------------------------|----------------|----------------|--------------|--------------|--------------|--------------|-------------|----------------|----------------|---------------------|
| 11/17/2025 FINAL |                                              |                |                |              |              |              |              |             |                |                |                     |
|                  |                                              | 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        |                     |
| 100-55411-110    | LAKEFRONT WAGES (E)                          | 113,648        | 104,162        | 107,320      | 51,597       | 86,000       | 86,000       | 81,819      | (4,181)        | (4,181)        | 3% COLA Placeholder |
| 100-55411-112    | 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         | Need new account #  |
| 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              |                     |
|                  | MISC                                         | 142,697        | 12,991         | 90           | 223          | 445          | 0            | 350         | (95)           | 350            |                     |
|                  |                                              |                |                |              |              |              |              |             |                |                |                     |
|                  | GEN FUND - PARKS, BEACH, LAUNCH:             | 602,559        | 452,712        | 479,069      | 237,834      | 349,425      | 470,460      | 522,615     | 173,190        | 52,155         |                     |
|                  |                                              |                |                |              |              |              |              |             |                |                |                     |
|                  | GENERAL FUND - REVENUES:                     | 3,459,664      | 3,750,963      | 3,976,242    | 2,399,632    | 3,941,319    | 3,735,274    | 4,101,256   | 159,937        | 365,982        |                     |
|                  | GENERAL FUND - EXPENSES:                     | 3,715,742      | 3,525,809      | 3,722,807    | 2,075,611    | 3,558,152    | 3,713,774    | 4,101,255   | 493,104        | 337,481        |                     |
|                  | GENERAL FUND - TOTAL:                        | (256,078)      | 225,154        | 253,436      | 324,020      | 383,167      | 21,500       | 0           | (333,167)      | 28,500         |                     |
|                  |                                              |                |                |              |              |              |              |             |                |                |                     |

|                  |                                      |                |                |              |              |              |              |             |                |                |                                        |
|------------------|--------------------------------------|----------------|----------------|--------------|--------------|--------------|--------------|-------------|----------------|----------------|----------------------------------------|
| 11/17/2025 FINAL |                                      |                |                |              |              |              |              |             |                |                |                                        |
|                  |                                      | 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             |                                        |
| 115-52320-165    | 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             |                                        |
|                  |                                      |                |                |              |              |              |              |             |                |                |                                        |
|                  | 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          |                |                |              |              |              |              |             |                |                |                                        |
| 130-52120-110    | POLICE REFERENDUM WAGES 1            | NA             | NA             | NA           | NA           | 24,850       | 49,707       | 88,417      | 63,567         | 38,710         | 5% Union Increase                      |
| 130-52120-110    | POLICE REFERENDUM WAGES 2            | NA             | NA             | NA           | NA           | 0            | 0            | 88,150      | 88,150         | 88,150         | 3% COLA                                |
| 130-52120-121    | FICA                                 | NA             | NA             | NA           | NA           | 0            | 0            | 14,277      | 14,277         | 14,277         |                                        |
| 130-52120-122    | WRS                                  | NA             | NA             | NA           | NA           | 0            | 0            | 30,967      | 30,967         | 30,967         |                                        |
| 130-52120-123    | INSURANCE                            | NA             | NA             | NA           | NA           | 0            | 0            | 55,680      | 55,680         | 55,680         | Employer Reduction from 88% to 86%     |
| 130-52120-124    | POLICE REFERENDUM LIFE INSURANCE     | NA             | NA             | NA           | NA           | 0            | 0            | 176         | 176            | 176            | Added                                  |
| 130-52120-125    | UNIFORM                              | NA             | NA             | NA           | NA           | 0            | 0            | 1,800       | 1,800          | 1,800          |                                        |
| 130-52120-127    | HSA                                  | NA             | NA             | NA           | NA           | 0            | 0            | 10,000      | 10,000         | 10,000         |                                        |
| 130-52120-130    | IT                                   | NA             | NA             | NA           | NA           | 0            | 0            | 12,019      | 12,019         | 12,019         | AXON Taser ProPhoenix                  |
| 130-52120-200    | PHONES                               | NA             | NA             | NA           | NA           | 0            | 0            | 1,000       | 1,000          | 1,000          |                                        |
|                  | POLICE REFERENDUM GEN FUND REPAYMENT | NA             | NA             | NA           | NA           | 0            | 0            | 24,850      | 24,850         | 24,850         | Removed from Police Referendum Wages 1 |
|                  | 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       | 327,336     | 302,486        | 277,629        |                                        |
|                  | PD 2025 REFERENDUM - TOTAL:          | NA             | NA             | NA           | NA           | 0            | 0            | 72,644      | 72,644         | 72,644         |                                        |
|                  |                                      |                |                |              |              |              |              |             |                |                |                                        |



|                  |                                           |                |                |              |              |              |              |             |                |                |                                    |
|------------------|-------------------------------------------|----------------|----------------|--------------|--------------|--------------|--------------|-------------|----------------|----------------|------------------------------------|
| 11/17/2025 FINAL |                                           |                |                |              |              |              |              |             |                |                |                                    |
|                  |                                           | 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        | 800          | 1,600        | 800          | 800         | (800)          | 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          |                                    |
| 200-57902-112    | 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                            |

|                  |                                            |                |                |              |              |              |              |             |                |                |                                    |
|------------------|--------------------------------------------|----------------|----------------|--------------|--------------|--------------|--------------|-------------|----------------|----------------|------------------------------------|
| 11/17/2025 FINAL |                                            |                |                |              |              |              |              |             |                |                |                                    |
|                  |                                            | 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        |                                    |
| 200-57902-122    | 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% |
| 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             |                | 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              |                                    |
| 200-57921-142    | BANK-CR CARD-PMT PROCESS'G FEE (E)         | 0              | 396            | 12,771       | 3,836        | 7,672        | 0            | 7,700       | 28             | 7,700          |                                    |
| 200-57921-130    | WATER IT EXPENSE (E)                       | 107            | 601            | 671          | 19           | 37           | 1,200        | 1,200       | 1,163          | 0              |                                    |
| 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 SYSTEM MAPPING 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 TRANSPORTATION EXPENSES (E)          | 0              | 0              | 0            | 196,829      | 518,458      | 667,513      | 206,771     | (311,687)      | (460,742)      |                                    |
| 200-57933-150    | WATER TRANSP REPAIR/MAINT (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    | WATER DEBT SERVICE PRINCIAL (E)            | 90,558         | 0              | 0            | 0            | 0            | 0            | 0           | 0              | 0              |                                    |
| 200-57934-150    | WATER DEBT SERVICE INTEREST (E)            |                |                |              |              |              |              |             |                |                |                                    |
| 200-57940-000    | DEBT ISSUANCE COST (E)                     |                |                |              |              |              |              |             |                |                |                                    |
| 200-57945-000    | 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      | 1,656,060   | 798,642        | 694,360        |                                    |
|                  | WATER FUND - EXPENDITURES:                 | 1,211,619      | 1,197,675      | 1,341,687    | 2,315,460    | 4,661,984    | 1,829,276    | 1,596,443   | (3,066,016)    | (232,833)      |                                    |
|                  | WATER FUND - TOTAL:                        | (326,728)      | (191,054)      | (413,986)    | (1,886,751)  | (3,804,565)  | (867,576)    | 59,617      | 3,864,658      | 927,193        |                                    |
|                  |                                            |                |                |              |              |              |              |             |                |                |                                    |

|                  |                                            |                |                |              |              |              |              |             |                |                |                                    |
|------------------|--------------------------------------------|----------------|----------------|--------------|--------------|--------------|--------------|-------------|----------------|----------------|------------------------------------|
| 11/17/2025 FINAL |                                            |                |                |              |              |              |              |             |                |                |                                    |
|                  |                                            | 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              |                                    |
| 300-58964-110    | 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)        |                                    |
| 300-58975-130    | SEWER DRUG TESTING EXPENSE (E)             | 86             | 0              | 0            | 0            | 0            | 0            | 0           | 0              | 0              |                                    |
| 300-58975-190    | SEWER TRAINING EXPENSE (E)                 | 250            | 171            | 806          | 0            | 0            | 250          | 250         | 250            | 0              |                                    |
| 300-58976-000    | SEWER REPLACEMENT FUND (E)                 | 0              | 7,260          | 0            | 0            | 0            | 8,000        | 8,000       | 8,000          | 0              |                                    |
| 300-58980-300    | WALCOMET SEWERAGE EXPENSES (E)             | 689,148        | 717,448        | 775,033      | 384,768      | 769,537      | 760,000      | 840,000     | 70,463         | 80,000         |                                    |
| 300-58980-310    | WALCOMET SEWER CONNECTION FEE (E)          | 66,000         | 76,000         | 71,910       | 4,230        | 8,460        | 71,910       | 74,120      | 65,660         | 2,210          |                                    |
| 300-58996-000    | I & I REDUCTION (E)                        | 37,135         | 0              | 0            | 0            | 0            | 20,000       | 20,000      | 74,120         | 54,120         |                                    |

|                  |                                        |                |                |              |              |              |              |             |                |                |                    |
|------------------|----------------------------------------|----------------|----------------|--------------|--------------|--------------|--------------|-------------|----------------|----------------|--------------------|
| 11/17/2025 FINAL |                                        |                |                |              |              |              |              |             |                |                |                    |
|                  |                                        | 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        |                    |
| 300-58960-000    | 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         |                    |
| 204-XXXXX        | CONTINGENCY                            | 0              | 0              | 0            | 0            | 0            | 0            | 0           | 0              | 0              | Need new account # |
|                  | SEWER FUND - REVENUES:                 | 1,325,416      | 1,476,407      | 1,416,783    | 714,106      | 1,414,817    | 1,319,845    | 1,551,019   | 136,202        | 231,174        |                    |
|                  | SEWER FUND - EXPENDITURES:             | 1,105,109      | 1,134,510      | 1,416,411    | 709,612      | 1,229,867    | 1,321,221    | 1,551,019   | 375,272        | 283,918        |                    |
|                  | SEWER FUND - TOTAL:                    | 220,307        | 341,897        | 373          | 4,494        | 184,951      | (1,376)      | 0           | (239,070)      | (52,744)       |                    |
|                  |                                        |                |                |              |              |              |              |             |                |                |                    |
| 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              |                    |
|                  | 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        | 15,000      | (4,000)        | 13,000         | Was \$16,000       |
| 225-54635-131    | RECYCLING FEES (E)                     | 79,770         | 81,669         | 75,852       | 41,750       | 83,500       | 84,000       | 90,000      | 6,500          | 6,000          | Was \$84,000       |
| 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       | 108,500      | 92,000       | 108,500     | 0              | 16,500         |                    |
|                  | RECYCLING- EXPENDITURES:               | 98,936         | 126,177        | 78,458       | 61,122       | 103,500      | 92,000       | 108,500     | 5,000          | 16,500         |                    |
|                  | RECYCLING GRANTS - TOTAL:              | 20,552         | (20,756)       | 19,267       | (2,445)      | 5,000        | 0            | 0           | (5,000)        | 0              |                    |
|                  |                                        |                |                |              |              |              |              |             |                |                |                    |

|                  |                               |                |                |              |              |              |              |             |                |                |  |
|------------------|-------------------------------|----------------|----------------|--------------|--------------|--------------|--------------|-------------|----------------|----------------|--|
| 11/17/2025 FINAL |                               |                |                |              |              |              |              |             |                |                |  |
|                  |                               | 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        |  |
| KNC FUND         |                               |                |                |              |              |              |              |             |                |                |  |
| 230-51990-000    | EMPLOYEE RECOGNITION          |                |                | 300          | 0            | 300          | 300          | 300         | 0              | 0              |  |
| 230-58100-110    | KNC REGULAR WAGES             |                |                | 81,929       | 44,063       | 88,126       | 87,981       | 90,620      | 2,494          | 2,639          |  |
| 230-58100-121    | KNC FICA                      |                |                | 6,478        | 3,358        | 6,715        | 6,731        | 6,932       | 217            | 201            |  |
| 230-58100-122    | KNC RETIREMENT                | 3,444          | 3,820          | 3,829        | 1,980        | 3,960        | 3,980        | 4,248       | 288            | 268            |  |
| 230-58100-123    | KNC HEALTH & DENTAL INSURANCE | 6,600          | 6,628          | 7,141        | 4,896        | 9,792        | 9,894        | 10,792      | 1,000          | 898            |  |
| 230-58100-124    | KNC LIFE INSURANCE            | 42             | 41             | 59           | 30           | 61           | 60           | 70          | 9              | 10             |  |
| 230-58100-127    | KNC HSA FUNDING               | 2,500          | 3,125          | 2,500        | 1,250        | 2,500        | 2,500        | 2,500       | 0              | 0              |  |
| 230-58100-180    | KNC FUEL                      |                |                | 391          | 227          | 454          | 450          | 450         | (4)            | 0              |  |
| 230-58100-200    | KNC PHONE EXPENSE             |                |                | 7            | 54           | 109          | 888          | 888         | 779            | 0              |  |
|                  | KNC - REVENUES:               | 12,586         | 13,614         | 102,634      | 55,858       | 112,017      | 112,784      | 116,800     | 4,783          | 4,016          |  |
|                  | KNC - EXPENDITURES:           | 12,586         | 13,614         | 102,634      | 55,858       | 112,017      | 112,784      | 116,800     | 4,783          | 4,016          |  |
|                  | KNC - TOTAL:                  | (0)            | 0              | (0)          | (0)          | 0            | 0            | 0           | (0)            | 0              |  |
|                  |                               |                |                |              |              |              |              |             |                |                |  |



|                  |                                       |                |                |              |              |              |              |             |                |                |                                    |
|------------------|---------------------------------------|----------------|----------------|--------------|--------------|--------------|--------------|-------------|----------------|----------------|------------------------------------|
| 11/17/2025 FINAL |                                       |                |                |              |              |              |              |             |                |                |                                    |
|                  |                                       | 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          | 0            | 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            |                                    |
|                  | 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)       |                                    |
|                  |                                       |                |                |              |              |              |              |             |                |                |                                    |
| 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 MISC - REVENUES:         | 29,249         | 21,418         | 11,857       | 2,919        | 17,000       | 16,350       | 52,284      | 35,284         | 35,934         |                                    |
|                  | LIBRARY FUND MISC - 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         |                                    |

|                  |                                |                |                |              |              |              |              |             |                |                |               |
|------------------|--------------------------------|----------------|----------------|--------------|--------------|--------------|--------------|-------------|----------------|----------------|---------------|
| 11/17/2025 FINAL |                                |                |                |              |              |              |              |             |                |                |               |
|                  |                                | 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)       |               |