VILLAGE OF WILLIAMS BAY

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

Phone: 262-245-2700

NOTICE

FINANCE & PERSONNEL (F&P) COMMITTEE MEETING

MONDAY, SEPTEMBER 14, 2026 AT 9:00 AM

Village Hall Council Room
250 Williams Street
Williams Bay, WI 53191

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

The meeting will be live-streamed on the Village of Williams Bay's YouTube, which can be found here: https://youtube.com/live/sITQ6kQNI1E?feature=share

AGENDA

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

I. Call to Order

II. Roll Call

III. Committee Second Review of Draft Department 2026 Budgets for:
(1) Water Fund;
(2) Sewer Fund;
(3) Public Works;
(4) Lakefront;
(5) Parks; and
(6) Recreation

IV. Committee First Review of Draft 2026-30 Capital Improvements Plan (CIP)

V. Adjourn

Lowell Wright
Finance & Personnel Chair

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

Posted: 09/11/2026 5:00 PM

	A	B	D	E	F	H	I	J	K	L	M	N	O	P
1	**9/02/26 Commit**	**REVENUES**	**2023**	**2024**	**2025**	**2026**	**2026**	**2026**	**2026**	**2027**	**9/2/2026**	**9/2/2026**	**2026 Estimates vs**	
2	**DRAFT #2**	**8/25/2026**	**Prior Year 3**	**Prior Year 2**	**Prior Year 1**	**Current Year**	**Current Year**	**Current Year**	**CY Budget vs.**	**DRAFT**	**Meeting**	**$**	**2027 Draft Budget**	
3	**Account**	**Title**	**Actual Audited**	**Actual Audited**	**Actual Audited**	**Budget Amended**	**Actual 6 Mo**	**Estimates**	**Estimates**	**Budget**	**Changes**	**Change**	**$ Diff**	
4	**GENERAL FUND:**													
5	**100-41100**	GENERAL FUND - PROPERTY TAX LEVY:	1,776,259	1,763,209	1,793,544	1,807,432	1,167,025	1,807,432	0	1,825,506			18,074	1% Estimate
6	100-41101	DELINQUENT PP TAX (R)	37	70	0	0	0	0	0	0			0	
7	100-41104	UTILITY TAX EQUIVALENT (R)	77,245	104,570	78,028	77,000	0	77,000	0	77,000			0	
8	100-41105	ROOM TAX (R)	72,273	85,941	72,690	75,000	31,187	75,000	0	75,000			0	
9	100-41106	CABLE FRANCHISE FEES (R)	50,765	49,108	43,581	48,000	19,960	48,000	0	40,000			(8,000)	
10	100-41110	MERCY PILOT (R)	55,813	57,583	59,311	60,794	60,972	60,972	178	62,801			1,829	3.0 CPI estimate
11	100-41111	WLC PILOT (R)	0	0	37,500	37,500	0	37,500	0	37,500			0	Flat annual amount, no CPI
12		TID #1 (The Preserve) (R)	0	0	0	0	0	0	0	19,000			19,000	10% TID #1 Revenue for General Purposes (90% to TID Projects)
13		**GEN FUND - TOTAL TAXES:**	**2,032,391**	**2,060,481**	**2,084,655**	**2,105,726**	**1,279,145**	**2,105,904**	**178**	**2,136,807**		**0**	**30,903**	
14														
15	100-42001	EXEMPT COMPUTER AID (R)	470	470	470	500	0	500	0	500			0	
16	100-42002	STATE SHARED REVENUE (R)	64,979	144,452	146,141	148,638	0	148,638	(0)	150,000			1,362	2025 Revised Estimate Per DOR 09152025 and 2026 Estimate Per DOR 09152
17	100-42006	TRANSPORTATION AID (R)	204,452	208,415	220,752	210,000	102,672	205,345	(4,655)	210,000			4,655	2025 Per WI DOT Sheet
18	100-42007	POLICE TRAINING FROM STATE (R)	1,440	2,640	3,520	1,400	1,000	3,840	2,440	3,000			(840)	
19	100-42008	OTHER STATE AIDS (R)	24,475	16,465	18,483	5,000	4,710	9,419	4,419	15,000			5,581	
20	100-42009	POLICE GRANT FROM CTY (R)	3,065	8,488	3,099	3,000	0	3,000	0	3,000			0	
21	100-42010	POLICE SRO REVENUE (R)	67,452	29,406	119,099	68,000	32,620	65,240	(2,760)	65,000			(240)	1 xtra billing 2025, late for 2024
22	100-42011	POLICE GRANT FROM LWMMI	0	0	37,312	0	0	0	0	0			0	
23	100-42012	MISC GRANTS	0	306	1,315	0	1,530	1,530	1,530	0			(1,530)	2025 Tornado Grants
24	100-42013	POLICE FEDERAL/DOJ GRANTS	0	0	0	0	0	0	0	0			0	
25	100-42020	LAND USE CONVERSION FEES (R)	1,574	2,307	0	0	1,458	1,458	1,458	0			(1,458)	
26	100-42035	WEC SECURITY GOV SUBGRANT	0	0	0	0	0	0	0	0			0	
27		**GEN FUND - INTERGOVERNMENTAL:**	**367,908**	**412,949**	**550,192**	**436,538**	**143,990**	**438,970**	**2,432**	**446,500**		**0**	**7,530**	
28														

	A	B	D	E	F	H	I	J	K	L	M	N	O	P
1	9/02/26 Commit	**REVENUES**	**2023**	**2024**	**2025**	**2026**	**2026**	**2026**	**2026**	**2027**	**9/2/2026**	**9/2/2026**	**2026 Estimates vs**	
2	DRAFT #2	8/25/2026	**Prior Year 3**	**Prior Year 2**	**Prior Year 1**	**Current Year**	**Current Year**	**Current Year**	**CY Budget vs.**	**DRAFT**	**Meeting**	**$**	**2027 Draft Budget**	
3	**Account**	**Title**	**Actual Audited**	**Actual Audited**	**Actual Audited**	**Budget Amended**	**Actual 6 Mo**	**Estimates**	**Estimates**	**Budget**	**Changes**	**Change**	**$ Diff**	
29	100-43001	LIQUOR/BEER LICENSE (R)	8,947	6,495	7,455	6,525	9,200	9,200	2,675	8,075			(1,125)	
30	100-43002	OPERATOR LICENSE (R)	3,860	2,510	3,195	2,700	2,950	2,950	250	2,700			(250)	
31	100-43006	BUILDING PERMITS (R)	111,812	136,432	114,018	290,000	62,318	124,635	(165,365)	220,000			95,365	$90K Permit for Preserve Development in 2026 shifted to 2027
32	100-43007	ELECTRICAL PERMITS (R)	23,597	27,072	24,367	20,000	9,107	18,214	(1,786)	20,000			1,786	2024 total permits revenues = $400,846, Expenses = $168,888 (42%)
33	100-43008	PLUMBING PERMITS (R)	27,680	237,402	31,874	22,000	11,131	22,263	263	22,000			(263)	
34	100-43009	ROOM TAX PERMIT (R)	1,275	450	1,050	600	400	800	200	600			(200)	2024 $90K WLC Permit in Plumbing
35	100-43013	RENTAL PROP ADMIN (R)	30	0	10	0	0	0	0	0			0	
36	100-43014	CIGARETTE LICENSE (R)	400	300	300	300	300	300	0	300			0	
37	100-43015	ZONING AND PLANNING FEES (R)	23,244	21,561	25,211	20,000	14,555	20,000	0	20,000			0	
38	100-43016	TREE PERMIT (R)	6,800	7,855	5,215	6,000	3,475	6,950	950	6,000			(950)	
39	100-43018	DOG LICENSE (R)	477	337	481	1,000	1,406	1,500	500	1,500			0	
40	100-43021	TOURIST ROOMING HOUSE PERMIT (R)	8,100	5,400	6,300	7,500	5,400	6,500	(1,000)	6,500			0	
41	100-43022	SHORT TERM RENTAL PERMIT (R)	27,550	27,175	24,700	25,000	1,900	25,000	0	25,000			0	
42	100-43025	TRANSIENT MERCHANT PERMIT (R)	1,000	400	400	400	0	0	(400)	350			350	
43		INVOICED SERVICE PAYMENTS ®			21,466	0	0	0	0	0			0	
44		**GEN FUND - LICENSES & PERMITS:**	**244,772**	**473,388**	**266,042**	**402,025**	**122,142**	**238,313**	**(163,712)**	**333,025**		**0**	**94,712**	
45														
46	100-44040	POLICE GEN REVENUE (R)	4,475	312	278	250	651	750	500	500			(250)	
47	100-44043	POLICE ALARM PERMITS	0	10	10	0	0	0	0	0			0	
48	100-44049	SPECIAL ASSESSMENT LETTERS (R)	4,400	5,080	4,360	4,000	2,232	4,464	464	4,400			(64)	
49	100-44060	STREET OPENING PERMIT (R)	1,400	1,900	1,760	1,000	1,190	2,380	1,380	1,500			(880)	
50	100-44090	DONATION/SPONSORSHIP REVENUE (R)	1,950	500	4,395	7,000	4,300	4,300	(2,700)	2,000			(2,300)	0
51	100-44092	RECREATION MISC REVENUE (R)	0	0	810	2,000	0	0	(2,000)	500			500	
52	100-44094	ATHLETIC PROGRAM REVENUE (R)	0	190	8,398	12,500	6,995	9,000	(3,500)	9,000			0	
53	100-44098	REC DEPT PROGRAM REVENUE (R)	922	770	10,320	12,000	8,218	11,000	(1,000)	11,000			0	0
55	100-44101	REC DEPT EVENTS/TRIPS (R)	0	0	0	0	0	0	0	0			0	
58	100-44107	FACILITY RENTAL REVENUE (R)	4,300	5,100	6,160	8,200	8,210	9,000	800	8,000			(1,000)	0
59	100-44301	WATERWAY MARKERS (R)	6,629	6,321	6,709	6,300	12,416	12,416	6,116	10,000			(2,416)	
60	100-44620	LAKEFRONT/SHORE INCOME (R)	15,028	16,193	8,999	8,200	8,219	16,438	8,238	15,000			(1,438)	
61	100-44621	BEACH REVENUE (R)	103,569	59,349	108,304	85,000	72,828	85,000	0	85,000			0	
62	100-44622	LAUNCH REVENUE (R)	212,924	221,958	253,676	300,000	136,670	273,340	(26,660)	290,000	275,000	15,000	16,660	2026 Full year increased launch rates
63	100-44623	HORVATH DRY STORAGE REVENUE (R)	24,257	25,217	25,117	25,300	29,546	29,546	4,246	30,000			454	
64	100-44625	TOWN OF LINN BEACH REVENUE (R)	15,120	11,340	12,063	14,000	0	14,000	0	14,000			0	
65	100-44630	KAYAK/PADDLEBOARD RENTAL FEES (R)	13,597	7,270	9,380	10,805	250	8,000	(2,805)	8,000			0	8,000
66		**GEN FUND - CHARGES FOR SERVICES:**	**422,670**	**374,506**	**460,739**	**496,555**	**291,725**	**479,634**	**(16,921)**	**488,900**		**15,000**	**9,266**	
67														
68	100-45001	COURT FINE REVENUE (R)	32,215	33,048	9,100	7,500	2,455	4,911	(2,589)	5,000			89	
69	100-45002	PARKING TICKET REVENUE (R)	10,077	4,581	4,031	4,000	1,945	3,890	(110)	4,000			110	
70		**GEN FUND - FINES & FORFEITURES:**	**42,291**	**37,629**	**13,131**	**11,500**	**4,400**	**8,801**	**(2,699)**	**9,000**		**0**	**199**	

	A	B	D	E	F	H	I	J	K	L	M	N	O	P
1	**9/02/26 Commit**	**REVENUES**	**2023**	**2024**	**2025**	**2026**	**2026**	**2026**	**2026**	**2027**	**9/2/2026**	**9/2/2026**	**2026 Estimates vs**	
2	**DRAFT #2**	**8/25/2026**	**Prior Year 3**	**Prior Year 2**	**Prior Year 1**	**Current Year**	**Current Year**	**Current Year**	**CY Budget vs.**	**DRAFT**	**Meeting**	**$**	**2027 Draft Budget**	
3	**Account**	**Title**	**Actual Audited**	**Actual Audited**	**Actual Audited**	**Budget Amended**	**Actual 6 Mo**	**Estimates**	**Estimates**	**Budget**	**Changes**	**Change**	**$ Diff**	
71														
72	100-46000	WEED AND NUISANCE CONTROL (R)	750	0	750	750	0	750	0	750			0	
73	100-48003	EMS BILLABLE AR	0	0	5,600	0	0	0	0	0			0	
74	100-48004	INTEREST ON INVESTMENTS -	338,676	272,323	220,075	80,827	96,731	193,462	112,635	165,000			(28,462)	2027 Interest based upon 2025 audit reserves 2,870,458 @3.8% interest rate
75	100-48006	SNOW REMOVAL AR	0	0	0	0	795	795	795	500			(295)	Offset by Expenditures 100-51630-000
76	100-48007	LEGAL A/R	NA	NA	51,926	40,000	21,628	43,256	3,256	35,000			(8,256)	Offset by Expenditures 100-51630-000
77	100-48008	ENGINEERING A/R	NA	NA	203,645	40,000	102,569	110,000	70,000	82,500			(27,500)	
78	100-48009	PLANNING A/R	NA	NA	5,200	20,000	6,080	12,160	(7,840)	2,500			(9,660)	
79	100-48010	TREE MEMORIAL DONATIONS AR	0	0	0	0	1,600	1,600	1,600	0			(1,600)	
80	100-48011	MISC. A/R	NA	NA	24,069	0	4,968	9,937	9,937	5,000			(4,937)	
81	100-48013	BOAT SLIP RENTAL (R)	253,715	260,386	292,805	309,750	303,745	310,000	250	319,000	310,000	9,000	9,000	5% increase 2026
82	100-48014	MISCELLANEOUS DONATIONS (R)	0	0	0	0	0	0	0	0			0	
83	100-48015	GENEVA LK LAW ENFORCEMENT AGCY (	31,653	24,663	23,150	32,000	0	32,000	32,000	32,000			0	
84	100-48016	MUNICIPAL BUSINESS LEASE PYMT (R)	994	857	1,146	1,000	0	1,000	0	1,000			0	
85	100-48017	TOWER LEASE	0	2,500	23,850	48,000	13,575	13,575	(34,425)	14,000			425	
86	100-48020	GLEA CBCW GRANT	2,400	2,400	2,400	2,400	0	2,400	0	2,400			0	
87		**GEN FUND - COMMERCIAL:**	**628,188**	**563,129**	**854,616**	**574,727**	**551,692**	**730,934**	**188,207**	**659,650**		**9,000**	**(71,284)**	4th Qtr 2025 ($2K mo) and Full Year 2026 ($4K mo) and beyond
88														
89	100-49001	AURORA DONATION (R)	3,250	3,250	0	0	0	0	0	0			0	
90	100-49002	INSURANCE PAYMENTS/REBATE (R)	3,478	29,549	4,370	3,000	4,835	4,835	1,835	4,500			(335)	
91	100-49003	SALE OF VGE ASSET (R)	0	7,793	37,670	1,000	41,210	41,210	40,210	1,000			(40,210)	
92	100-49009	GENERAL MISC UNCLASS (R)	0	10,412	(7,547)	500	234	468	(32)	0			(468)	
93	110-42004	POLICE DONATIONS (R)	6,015	157	4,672	0	0	0	0	0			0	
94	110-49200	OPERATING TRANSFER IN (R)	0	0	0	85,623	0	0	(85,623)	0			0	Gen Fund Reserves To Balance Budget
95		**GEN FUND - MISCELLANEOUS:**	**12,743**	**51,161**	**39,165**	**90,123**	**46,279**	**46,513**	**(43,610)**	**5,500**		**0**	**(41,013)**	
96														
97		**GENERAL FUND - REVENUES:**	**3,750,963**	**3,973,242**	**4,268,539**	**4,117,194**	**2,439,373**	**4,049,069**	**(36,125)**	**4,079,382**		**24,000**	**30,313**	
98		**GENERAL FUND - EXPENDITURES:**	**3,525,809**	**3,722,807**	**4,029,904**	**4,114,494**	**2,116,314**	**3,991,037**	**(123,457)**	**4,087,156**			**168,695**	
99		**GENERAL FUND - TOTAL:**	**225,154**	**250,436**	**238,635**	**2,700**	**323,059**	**58,032**	**87,332**	**(7,774)**			**(138,382)**	
100														
101	115-42004	ARPA LOCAL RECOVERY FUNDS			**227,730**									

	A	B	D	E	F	H	I	J	K	L	M	N	O	P
1	9/02/26 Commit	REVENUES	2023	2024	2025	2026	2026	2026	2026	2027	9/2/2026	9/2/2026	2026 Estimates vs	
2	DRAFT #2	8/25/2026	Prior Year 3	Prior Year 2	Prior Year 1	Current Year	Current Year	Current Year	CY Budget vs.	DRAFT	Meeting	$	2027 Draft Budget	
3	Account	Title	Actual Audited	Actual Audited	Actual Audited	Budget Amended	Actual 6 Mo	Estimates	Estimates	Budget	Changes	Change	$ Diff	
102														
103		FIRE TAX LEVY	NA	NA	NA	NA	0	0	NA	0			0	
104		FIRE IGA FUNDS (R)	NA	NA	NA	NA	0	0	NA	0			0	
105		OPERATING TRANSFER IN (R)	NA	NA	NA	NA	0	0	NA	0			0	
106		**IGA FIRE FUND - REVENUES:**	**NA**	**NA**	**NA**	**NA**	**0**	**0**	**0**	**0**			**0**	
107		**IGA FIRE FUND - EXPENSES:**	**NA**	**NA**	**NA**	**NA**	**NA**	**NA**	**NA**	**0**			**NA**	
108		**IGA FIRE FUND - TOTAL:**	**NA**	**NA**	**NA**	**NA**	**NA**	**NA**	**NA**	**0**			**NA**	
109														
110	120-41100	EMS TAX LEVY	928,077	928,077	928,077	928,077	599,242	928,077	0	928,077			0	
111	120-42004	EMS IGA FUNDS (R)	0	0	0		44,634	44,634	44,634	65,000			20,366	
112	120-49200	OPERATING TRANSFER IN (R)	0	0	0	119,567	0	0	74,933	159,497			159,497	
113		**IGA EMS FUND - REVENUES:**	**928,077**	**928,077**	**928,077**	**1,047,644**	**643,876**	**972,711**	**(74,933)**	**1,152,574**			**179,863**	
114		**IGA EMS FUND - EXPENSES:**	**762,756**	**796,657**	**834,024**	**1,047,644**	**263,214**	**972,711**	**(74,933)**	**1,152,574**			**179,863**	
115		**IGA EMS FUND - TOTAL:**	**165,321**	**131,420**	**94,053**	**0**	**380,663**	**0**		**0**			**0**	
116														
117	125-42004	**TREE ENHANCEMENT REVENUE**			**4,452**	**0**	**100**	**200**	**200**	**500**			**(200)**	
118		**TREE ENHANCEMENT EXPENSES**			**7,038**	**0**	**0**	**1,458**	**1,458**					
119		**TREE ENHANCEMENT - TOTAL**			**(2,586)**	**0**	**100**	**(1,258)**	**(1,258)**	**500**			**(200)**	
120														
121														
122	130-42004	POLICE DEPARTMENT 2025 REFERENDUI	NA	NA	0	399,980	0	0	(399,980)	399,980			399,980	
123	130-49200	**PD 2025 REFERENDUM - REVENUES:**	**NA**	**NA**	**0**	**399,980**	**258,260**	**399,980**	**0**	**399,980**			**399,980**	
124		**OPERATING TRANSFER GEN FUND 2025 I**	**NA**	**NA**	**0**	**0**	**0**	**0**	**0**	**0**			**0**	
125		**PD 2025 REFERENDUM - EXPENDITURES**	**NA**	**NA**	**0**	**302,486**	**0**	**106,702**	**(195,784)**	**322,187**			**215,486**	
126		**PD F2025 REFERENDUM - TOTAL:**	**NA**	**NA**	**0**	**97,494**	**258,260**	**293,278**	**(195,784)**	**77,793**			**184,494**	
127														
128	**RESIDENTIAL**													
129	200-44460	WATER RESIDENTIAL SALES (R)	513,595	474,552	550,117	801,582	376,592	753,185	(48,397)	801,582	755,000	46,582	48,397	
130	200-44461	WATER COMMERCIAL SALES (R)	99,191	92,631	121,965	157,792	84,554	169,108	11,316	160,000			(9,108)	
131	200-44463	WATER PUBLIC FIRE PROTECTION (R)	263,861	265,716	293,085	418,148	195,449	390,898	(27,250)	390,000			(898)	
132	200-44464	WATER PUBLIC AUTH SALES (R)	19,067	12,504	16,097	29,980	8,029	16,058	(13,922)	15,000			(1,058)	
133	200-44465	PRIVATE FIRE REVENUE-WTR (R)	3,617	3,617	3,018	3,700	1,555	3,111	(589)	3,000			(111)	
134	200-44466	MULTIFAMILY RESIDENTIAL (R)	19,007	19,088	23,949	31,558	13,911	27,822	(3,736)	27,000			(822)	
135	200-44470	WATER FORFEITED DISCOUNTS (R)	4,655	4,390	4,714	4,000	2,707	5,413	1,413	4,000			(1,413)	
136	200-44474	WATER OTHER REVENUE (R)	23,826	1,440	10,474	1,300	5,720	11,440	10,140	2,000			(9,440)	
137	200-44475	IMPACT FEES (R)	59,803	53,508	69,406	0	15,738	31,475	31,475	40,000			8,525	
138	200-44999	RET NET INVESTMENT ON METERS	0	256	400	0		0	0	0			0	
139		WATER FUND - REVENUES:	1,006,621	927,701	1,093,224	1,448,060	704,255	1,408,509	(39,551)	1,442,582		46,582	34,073	
140														
141	**COMMERCIAL**													
143	200-48002	SAFE DRINKING WATER LOAN REV	0	46,245	797,398	0	0	0	0	0			0	
144	200-48003	CLEAN WATER LOAN REV	0	0	0	0	0	0	0	0			0	
145	200-48004	INTEREST ON INVESTMENTS (R)	316,770	353,072	219,637	190,000	48,837	97,673	(92,327)	170,000			72,327	Change per Trustee Umans
146	200-48005	PROPERTY RENTAL/TOWER LEASE (R)	57,394	55,234	58,109	15,000	34,249	68,497	53,497	45,000			(23,497)	
151	200-48010	METER REPAIR/REPLACEMENT AR	NA	NA	700	0		0	0	0			0	
154	200-48420	IMPACT FEE INTEREST INCOME (R)	7,118	5,891	7,540	3,000		0	(3,000)	5,500			5,500	
156	200-49998	OPERATING TRANSFER IN (R)	0	0	0	0		0	0	0			0	
157		WATER FUND - REVENUES:	388,402	475,774	1,098,235	208,000	83,085	166,171	(41,829)	220,500			54,329	
158														
159		**WATER FUND - REVENUES:**	**1,395,023**	**1,403,475**	**2,191,459**	**1,656,060**	**787,340**	**1,574,680**	**(81,380)**	**1,663,082**		**46,582**	**88,402**	
160		**WATER FUND - EXPENSES:**	**1,197,675**	**1,341,687**	**1,536,923**	**1,725,074**	**890,296**	**1,649,011**	**(76,062)**	**1,869,311**			**220,300**	
161		**WATER FUND - TOTAL:**	**197,348**	**61,788**	**654,536**	**(69,014)**	**(102,956)**	**(74,331)**	**(157,442)**	**(206,229)**			**(131,898)**	
162														
163	300-44460	SEWER RESIDENTIAL SALES (R)	1,028,754	988,593	1,123,921	1,176,371	548,795	1,097,590	(78,781)	1,294,008			196,418	
164	300-44461	SEWER COMMERCIAL SALES (R)	163,052	162,436	194,185	191,326	90,212	180,424	(10,902)	210,459			30,034	
165	300-44464	SEWER PUBLIC AUTHORITY SALES (R)	14,562	14,424	15,767	16,502	7,969	15,938	(564)	18,152			2,214	
166	300-44470	SEWER FORFEITED DISCOUNTS (R)	6,007	5,924	6,739	5,200	2,483	4,965	(235)	5,720			755	
174	300-44475	SEWER CONNECTION FEE (R)	85,500	75,500	95,000	82,620	25,505	51,010	(31,610)	90,882			39,872	
175	300-48004	INTEREST ON INVESTMENTS (R)	165,137	156,512	101,074	65,000	23,419	46,837	(18,163)	45,000			(1,837)	
176	300-48005	PROPERTY RENTAL INCOME (R)	13,395	13,395	13,395	14,000	13,395	13,395	(605)	13,395			0	
177		**SEWER FUND - REVENUES:**	**1,476,407**	**1,416,783**	**1,550,080**	**1,551,019**	**711,778**	**1,410,161**	**(140,858)**	**1,677,616**		**0**	**267,455**	
178		**SEWER FUND EXPENSESES:**	**1,134,510**	**1,416,411**	**1,460,311**	**1,420,988**	**696,511**	**1,235,945**	**(185,043)**	**1,342,256**			**106,311**	
179		**SEWER FUND - TOTAL:**	**341,897**	**373**	**89,769**	**130,031**	**15,267**	**174,215**	**44,184**	**335,360**			**161,144**	
180														
181	215-42004	2% FIRE DUES (R)	35,067	43,050	50,972	45,000	51,735	51,753	6,753	51,000			(753)	

	A	B	D	E	F	H	I	J	K	L	M	N	O	P
1	9/02/26 Commit	**REVENUES**	**2023**	**2024**	**2025**	**2026**	**2026**	**2026**	**2026**	**2027**	**9/2/2026**	**9/2/2026**	**2026 Estimates vs**	
2	DRAFT #2	8/25/2026	**Prior Year 3**	**Prior Year 2**	**Prior Year 1**	**Current Year**	**Current Year**	**Current Year**	**CY Budget vs.**	**DRAFT**	**Meeting**	**$**	**2027 Draft Budget**	
3	Account	Title	**Actual Audited**	**Actual Audited**	**Actual Audited**	**Budget Amended**	**Actual 6 Mo**	**Estimates**	**Estimates**	**Budget**	**Changes**	**Change**	**$ Diff**	
182	215-49200	OPERATING TRANSFER IN (R)	0	22,238	0	0	0	0	0	0			0	
183		**2% FIRE DUES - REVENUES:**	**35,067**	**65,288**	**50,972**	**45,000**	**51,735**	**51,753**	**6,753**	**51,000**			**(753)**	
184		**2% FIRE DUES - EXPENDITURES:**	**15,078**	**65,288**	**28,860**	**44,092**	**6,627**	**13,255**	**(30,837)**	**51,000**			**37,745**	100% expenditures to Fire IGA Fontana
185		**2% FIRE DUES - TOTAL:**	**19,989**	**(0)**	**22,112**	**908**	**45,107**	**38,498**	**37,590**	**0**			**(38,498)**	
186														
187	220-42004	ACT 102 GRANT (R)	44,503	0	0	0	0	0	0	0			0	
188	220-42006	ACT 102 - ARPA SUPPLEMENT	12,195	0	0	0	0	0	0	0			0	
189	220-42008	EMS FAP ASSIST PROGRAM	0	0	20,453	0	0	0	0	0			0	
190	220-42100	EMS FLEX GRANT	44,503	0	0	0	0	0	0	0			0	
191		**ACT 102 GRANT - REVENUES:**	**101,200**	**0**	**20,453**	**0**	**0**	**0**	**0**	**0**			**0**	
192		**ACT 102 GRANT - EXPENDITURES:**	**203,185**	**9,091**	**0**	**0**	**4,102**	**4,102**	**4,102**	**0**			**(4,102)**	
193		**ACT 102 GRANT - TOTAL:**	**(101,985)**	**(9,091)**	**20,453**	**0**	**(4,102)**	**(4,102)**		**0**			**4,102**	
194														
195	225-41100	TAX LEVY-RECYCLING (R)	84,464	97,725	76,000	100,500	64,891	100,500	0	100,000			(500)	Was $87,500
196	225-42500	STATE RECYCLING GRANTS (R)	8,157	0	8,162	8,000	8,162	8,162	162	8,000			(162)	
197	225-49200	OPERATING TRANSFER IN (R)	12,800	0	48,490	0	0	0	0	0			0	
198		**RECYCLING FUND - REVENUES**	**105,421**	**97,725**	**132,652**	**108,500**	**73,053**	**108,662**	**162**	**108,000**			**(662)**	
199		**RECYCLING FUND - EXPENDITURES**	**126,177**	**78,458**	**135,251**	**108,500**	**42,901**	**103,302**	**(5,198)**	**108,500**			**5,198**	
200		**RECYCING FUND - TOTAL**	**(20,756)**	**19,267**	**(2,599)**	**0**	**30,152**	**5,360**	**5,360**	**(500)**			**(5,860)**	
201														
202														
203	230-44010	KNC GENERAL REVENUE		250				0	0	0			0	
204	230-48996	KISHWAUKETOE REIMBURSE	13,614	102,384	148,503	116,800	58,086	118,554	1,754	119,000			446	
205		**KNC FUND - REVENUES**	**13,614**	**102,634**	**148,503**	**116,800**	**58,086**	**118,554**	**1,754**	**119,000**			**446**	
206		**KNC FUND - EXPENDITURES**	**13,614**	**102,634**	**122,016**	**116,800**	**59,348**	**119,442**	**2,642**	**115,070**			**(4,372)**	
207		**KNC FUND - TOTAL**	**0**	**(0)**	**26,487**	**0**	**(1,262)**	**(888)**	**(888)**	**3,930**			**4,818**	
208														
209	260-47500	FIRE & DIVE TEAM INTEREST INCOME	0	0	3,043	0	1,007	1,007	1,007	0				
210	260-48504	DONATIONS - MISCELLANEOUS	0	0	34,128	0	1,200	1,200	1,200	0				
211		**FIRE & DIVE TEAM FUND - REVENUES**	**0**	**0**	**37,171**	**0**	**2,207**	**2,207**	**2,207**	**0**			**0**	
212		**FIRE & DIVE TEAM - EXPENDITURES**	**0**	**0**	**31,177**	**0**	**8,455**	**8,455**	**8,455**	**0**			**0**	
213		**FIRE & DIVE TEAM FUND - TOTAL**	**0**	**0**	**5,993**	**0**	**(6,249)**	**(6,248)**	**(6,248)**	**0**			**0**	
214														
215	270-47500	RESCUE SQUAD INTEREST INCOME	0	0	0	0	98	98	98	0				
216	270--48500	RESCUE SQUAD DONATIONS	0	0	0	0	400	400	400	0				
217		**FIRE & DIVE TEAM FUND - REVENUES**	**0**	**0**	**0**	**0**	**498**	**498**	**498**	**0**			**0**	
218		**FIRE & DIVE TEAM - EXPENDITURES**	**0**	**0**	**0**	**0**	**11,455**	**11,455**	**11,455**	**0**			**0**	
219		**FIRE & DIVE TEAM FUND - TOTAL**	**0**	**0**	**0**	**0**	**(10,957)**	**(10,957)**	**(10,957)**	**0**			**0**	

	A	B	D	E	F	H	I	J	K	L	M	N	O	P
1	9/02/26 Commit	REVENUES	2023	2024	2025	2026	2026	2026	2026	2027	9/2/2026	9/2/2026	2026 Estimates vs	
2	DRAFT #2	8/25/2026	Prior Year 3	Prior Year 2	Prior Year 1	Current Year	Current Year	Current Year	CY Budget vs.	DRAFT	Meeting	$	2027 Draft Budget	
3	Account	Title	Actual Audited	Actual Audited	Actual Audited	Budget Amended	Actual 6 Mo	Estimates	Estimates	Budget	Changes	Change	$ Diff	
220														
221	LIBRARY OPERATIONS FUND													
222	400-41100	TAX LEVY-LIBRARY FUND (R)	222,112	242,877	250,314	240,000	154,964	240,000	0	240,000			0	2025 Budget = 240,000 OR 250,314
223	400-48004	INTEREST ON BANK ACCOUNT (R)	8,913	10,823	8,534	7,600	3,391	6,782	(818)	6,700			(82)	
224	400-48905	COUNTY REIMBURSEMENT (R)	119,536	113,847	109,934	107,434	53,692	107,385	(49)	119,875			12,490	
225	400-48950	OTHER DESIGNATED	609	0	2,745	0	38	76	76	0			(76)	
226	400-48955	DONOR DESIGNATED FUNDS	609	0	5,415	0	3,900	3,900	3,900	0			(3,900)	
227	400-48960	MISC REVENUE FOR BOARD	609	0	3,812	0	2,248	4,496	4,496	2,600			(1,896)	
228		**LIBRARY FUND - REVENUES:**	**352,388**	**367,547**	**380,755**	**355,034**	**218,233**	**362,640**	**7,606**	**369,175**			**6,535**	
229		**LIBRARY FUND - EXPENDITURES:**	**350,082**	**341,271**	**365,841**	**392,168**	**198,005**	**385,343**	**(6,825)**	**379,994**			**(5,349)**	
230		**LIBRARY FUND - TOTAL**	**2,306**	**26,276**	**14,914**	**(37,134)**	**20,229**	**(22,703)**	**14,431**	**(10,819)**			**11,884**	
231														
232	LIBRARY DONATION FUND													
233	410-48004	INTEREST ON INVESTMENTS (R)	2,077	0	9,174	0	0	0	0	0			0	
234	410-48925	FRIENDS REVENUE (R)	4,948	205	6,074	4,000	1,159	4,000	0	4,000			0	
235	410-48930	TAB RECEIPTS	0	0	0	0	35	35	35	0				
236	410-48940	LIBRARY CHAPIN REVENUE (R)	4,000	4,000	4,300	4,000	0	4,000	0	4,000			0	
237	410-48955	DONOR DESIGNATED FUNDS (R)	12,471	7,652	0	4,450	3,900	4,450	0	4,400			(50)	2025 Budget = 3,000 or 5,000
238	410-48960	MISC REV FOR BOARD COMMITTMENT	0	0	160	39,834	0	39,834	0	13,919			(25,915)	2025 Budget = 5,350 or 4,000
239		**LIBRARY MISC - REVENUES:**	**23,496**	**11,857**	**19,708**	**52,284**	**5,094**	**52,319**	**35**	**26,319**			**(25,965)**	**395,494**
240		**LIBRARY MISC - EXPENDITURES:**	**18,876**	**17,440**	**15,878**	**15,550**	**18,159**	**31,438**	**15,888**	**15,500**			**(15,938)**	
241		**LIBRARY MISC - TOTAL**	**4,620**	**(5,583)**	**3,830**	**36,734**	**(13,065)**	**20,881**	**(15,853)**	**10,819**			**(10,027)**	
242														
243	415-42004	FIREWORKS DONATION (R)	28,439	30,923	27,615	25,000	25,672	29,000	4,000	30,000			1,000	Annual Audit Estimate
244	415-49200	OPERATING TRANSFER IN (R)	0	0	0	4,580	3,428	1,000	(3,580)	0			(1,000)	
245		**FIREWORKS FUND - REVENUES:**	**28,439**	**30,923**	**27,615**	**29,580**	**29,100**	**30,000**	**420**	**30,000**			**0**	
246		**FIREWORKS FUND - EXPENDITURES:**	**25,697**	**25,686**	**25,697**	**25,000**	**29,100**	**30,000**	**5,000**	**30,000**			**0**	
247		**FIREWORKS FUND - TOTAL:**	**2,742**	**5,237**	**1,917**	**4,580**	**0**	**0**		**0**			**0**	
248														
249	**420-42004**	**TD #1 REVENUES:**	**NA**	**NA**	**NA**	**12,500**	**0**	**0**	**(12,500)**	**171,128**	**12,500**	**158,628**	**171,128**	TID Proforma Baird = 90% Revenues Restricted to Reimburse Preserve
250		**TID #1 EXPENDITURES:**	**NA**	**NA**	**NA**	**10,000**	**0**	**0**	**(10,000)**	**171,128**			**171,128**	
251		**TID #1 FUND - TOTAL:**	**NA**	**NA**	**NA**	**2,500**	**0**	**0**	**(2,500)**	**0**			**0**	

	A	B	D	E	F	H	I	J	K	L	M	N	O	P
1	9/02/26 Committee	EXPENDITURES												
2	DRAFT #2		2023	2024	2025	2026	2026	2026	2026	2027	9/2/2026	9/2/2026	2026 Estimates vs	
3			Prior Year 3	Prior Year 2	Prior Year 1	Current Year	Current Year	Current Year	Current Year Budget	Draft	Meeting	$	2027 Draft Budget	
4	Account	Title	Actual Audited	Actual Audited	Actual Audited	Budget	Actual 6 Mo	Estimates	v. Estimates	Budget	Changes	Change	$ Diff	2026 Budget Notes
5	100-51110-110	VILLAGE BOARD WAGES (E)	22,100	22,146	22,050	22,100	11,025	22,050	(50)	22,100			50	
6	100-51110-121	VILLAGE BOARD FICA (E)	1,691	1,746	1,687	1,700	843	1,687	(13)	1,700			13	
7	100-51110-130	VILLAGE BOARD OTHER EXPENSE (E)	0	0	606	1,000	93	186	(814)	300			114	
8		**VILLAGE BOARD**	**23,791**	**23,893**	**24,342**	**24,800**	**11,961**	**23,922**	**(878)**	**24,100**			**178**	
9														
10	100-51210-110	MUNICIPAL COURT WAGES (E)	32,745	37,891	17,120	4,200	0	0	(4,200)	0			0	Unemployment
11	100-51210-115	MUNICIPAL COURT UNEMPLOYMENT	0	0		0	3,096	3,096	3,096	0			(3,096)	
12	100-51210-121	MUNICIPAL COURT FICA (E)	2,599	2,904	981	0	0	0	0	0			0	
13	100-51210-130	MUNICIPAL COURT OTHER EXPENSE (E)	0	0	3,000	1,000	0	0	(1,000)	0			0	
14	100-51210-150	MUNICIPAL COURT IT FEES (E)	4,407	4,544	4,660	0	345	345	345	0			(345)	
15	100-51210-160	MUNICIPAL COURT SUPPLIES (E)	12	296	135	0	0	0	0	0			0	
16	100-51210-161	MUNICIPAL COURT POSTAGE (E)	500	0	0	0	0	0	0	0			0	
17	100-51210-190	MUNICIPAL COURT TRAINING (E)	700	1,297	0	0	0	0	0	0			0	
18		**MUNICIPAL COURT**	**40,962**	**46,933**	**25,897**	**5,200**	**3,441**	**3,441**	**(1,759)**	**0**			**(3,441)**	
19														
20	100-51400-00	RECRUITING FEES	72,010	2,657	2,150	0	462	500	500	0			(500)	
21	100-51405-000	BILLABLE SERVICES (E)	124,305	170,916	19,211	0	0	0	0	0			0	Moved to Legal/Eng/Planning AR
22	100-51410-110	GEN ADMIN WAGES (E)	135,354	165,511	169,891	175,916	87,782	175,565	(351)	181,500			5,935	3.25% COLA Placeholder
23	100-51410-112	GEN ADMIN OT WAGES	0	0	245	200	158	316	116	500			184	3.25% COLA Placeholder
24		GEN ADMIN PART-TIME EMPLOYEE (PROPOSED)	0	0	0	0	0	0	0	35,000			35,000	Admin Part-time Employee - NEW
25	100-51410-115	GEN ADMIN UNEMPLOYMENT	50	0	0	0	0	0	0	0			0	
26	100-51410-121	GEN ADMIN FICA (E)	9,323	12,272	12,331	13,458	6,323	12,647	(811)	13,900			1,253	3.25% COLA Placeholder
27	100-51410-122	GEN ADMIN RETIREMENT (E)	8,563	11,734	11,843	12,666	6,332	12,664	(2)	13,100			436	3.25% COLA Placeholder
28	100-51410-123	GEN ADMIN HEALTH & DENTAL INSURANCE (E)	16,790	31,652	35,136	40,003	10,808	28,000	(12,003)	29,600			1,600	18% Increase - Employer 86%
29	100-51410-124	GEN ADMIN LIFE INSURANCE (E)	674	730	925	1,064	545	1,091	27	1,000			(91)	
30	100-51410-127	GEN ADMIN HSA FUNDING (E)	5,859	7,655	7,042	7,250	2,375	4,800	(2,450)	4,800			0	
31	100-51410-130	GEN ADMIN IT EXPENSE (E)	1,142	4,060	4,215	5,000	5,035	7,000	2,000	7,000			0	
32	100-51410-150	GEN ADMIN OFFICE EQUIPMENT (E)	1,142	1,120	0	4,000	818	4,000	0	2,500			(1,500)	
33	100-51410-160	GEN ADMIN SUPPLIES (E)	7,398	9,895	10,971	10,000	9,711	12,000	2,000	12,000			0	
34	100-51410-161	GEN ADMIN POSTAGE (E)	11,889	12,068	13,555	8,900	3,723	8,900	0	7,200			(1,700)	
35	100-51410-162	GEN ADMIN COPIER EXPENSE (E)	4,379	3,138	5,270	3,600	1,605	3,600	0	3,600			0	
36	100-51410-190	GEN ADMIN TRAINING (E)	7,723	3,368	4,640	10,600	3,378	4,600	(6,000)	8,200			3,600	Admin Annual ICMA Conference moved to 2027
37	100-51410-200	GEN ADMIN TELEPHONE (E)	8,080	4,018	5,698	4,000	2,842	5,685	1,685	4,500			(1,185)	Hotel 1200, Sessions 2,000, airfare 400
38	100-51410-210	GEN ADMIN PUBLICATIONS (E)	3,944	4,455	4,023	3,500	1,620	4,000	500	4,000			0	
39	100-51410-300	GEN ADMIN CODIFICATION (E)	4,210	3,580	3,728	6,100	905	4,500	(1,600)	6,200			1,700	
40		**GEN ADMIN**	**422,835**	**448,828**	**310,874**	**306,256**	**144,423**	**289,867**	**(16,390)**	**334,600**		**0**	**44,733**	
41														
42	100-51412-000	ELECTION EXPENSE (E)	3,810	3,214	3,506	18,495	1,319	18,495	0	3,500			(14,995)	
43	100-51412-110	ELECTION WAGES (E)	5,669	11,309	5,489	14,000	0	15,000	1,000	7,000			(8,000)	
44	100-51412-121	ELECTION FICA (E)	9	9	5	60	0	60	0	60			0	
45		**ELECTION**	**9,487**	**14,531**	**8,999**	**32,555**	**1,319**	**33,555**	**1,000**	**10,560**		**0**	**(22,995)**	
46														
47	100-51412-130	WEC SECURITY.GOV SUBGRANT EXP	0	0	0	0	0	0	0	0			0	
48	100-51414-000	SOFTWARE LICENSE & IT SUPPORT (E)	28,970	24,019	36,422	30,000	31,648	35,000	5,000	47,787			12,787	Includes Community Connect $2,000
49	100-51414-100	LASERFICHE EXPENSE (E)	3,642	0	0	3,100	0	3,100	0	4,500			1,400	
50	100-51415-000	LEAGUE EXPENSES/DUES (E)	3,161	0	0	3,000	0	3,000	0	3,000			0	
51	100-51510-000	INSURANCE EXPENSE (E)	58,934	66,376	66,219	66,000	70,145	70,145	4,145	75,000			4,855	6% Placeholder
52	100-51520-000	ASSESSOR CONTRACT (E)	21,441	18,027	30,018	30,000	15,000	30,000	0	30,000			0	
53	100-51521-000	PROPERTY ASSESSMENT	2,207	2,316	0	0	0	0	0	0			0	
54	100-51560-000	CONTINGENCY (E)	24,219	4,476	1,736	50,000	0	50,000	0	50,000			0	$50K Annual Contingency
55	100-51570-000	AUDIT	29,781	62,096	81,437	28,150	48,409	55,000	26,850	50,000			(5,000)	
56	100-51650-000	MISC. AUDIT	0	0		0	0	0	0	0			0	
57	100-51575-000	FINANCIAL MGT PLAN EXPENSE	0	18,534	150	0	150	150	150	0			(150)	
58	100-51610-000	LEGAL	66,422	49,944	57,807	30,000	15,041	30,082	82	30,000			(82)	
59	100-51630-000	LEGAL/ENGINEER/PLANNING AR	0	0	279,023	100,000	106,887	140,000	40,000	120,000			(20,000)	100% revenues offset - Revenue 100-48007
60	100-51670-000	MISC MUNI SERVICES COST RECOV	0	0	2,220	1,000	705	1,000	0	1,000			0	
61		**CONTRACTED SERVICES**	**238,778**	**245,788**	**555,031**	**341,250**	**287,985**	**417,477**	**76,227**	**411,287**		**0**	**(6,190)**	

	A	B	D	E	F	H	I	J	K	L	M	N	O	P
1	9/02/26 Committe	EXPENDITURES												
2	DRAFT #2		2023	2024	2025	2026	2026	2026	2026	2027	9/2/2026	9/2/2026	2026 Estimates vs	
3			Prior Year 3	Prior Year 2	Prior Year 1	Current Year	Current Year	Current Year	Current Year Budget	Draft	Meeting	$	2027 Draft Budget	
4	Account	Title	Actual Audited	Actual Audited	Actual Audited	Budget	Actual 6 Mo	Estimates	v. Estimates	Budget	Changes	Change	$ Diff	2026 Budget Notes
62														
63	100-51670-000	MISC	0	0	0	1,200	0	0	(1,200)	0			0	
64	100-51720-150	LIONS FIELD HOUSE REPAIR/MAINT (E)	0	0	2,018	1,200	510	1,020	(180)	1,200			180	
65	100-51720-160	LIONS FIELD HOUSE SUPPLIES (E)	1,721	884	702	500	38	75	(425)	500			425	
66	100-51720-170	LIONS FIELD HOUSE GAS (E)	667	694	1,764	2,000	1,537	2,000	0	2,000			0	
67	100-51720-171	LIONS FIELD HOUSE ELECTRIC (E)	1,681	1,188	2,291	1,800	973	1,945	145	2,000			55	
68	100-51720-173	LIONS FIELD HOUSE W&S (E)	1,732	1,776	741	1,000	389	778	(222)	1,000			222	
69	100-51720-175	JANITORIAL SERVICES (E)	886	703	4,793	5,800	2,702	5,403	(397)	5,800			397	
70	100-51720-200	LIONS FIELD HOUSE TELEPHONE (E)	5,229	5,229	0	0	0	0	0	0			0	
71		**LIONS FIELD HOUSE**	**11,916**	**10,474**	**12,310**	**12,300**	**6,148**	**11,222**	**(1,078)**	**12,500**		**0**	**1,278**	
72														
73	100-51730-150	PD & VH BLDG REPAIRS/MAINT (E)	0	10	1,647	2,500	4,687	5,500	3,000	3,500			(2,000)	Includes Reimbused OT by State and County
74	100-51730-160	PD & VH BLDG SUPPLIES (E)	12,572	2,439	2,282	1,500	664	1,329	(171)	1,500			171	
75	100-51730-170	PD & VH BLDG GAS (E)	1,870	1,126	2,195	2,500	2,135	3,000	500	3,000			0	
76	100-51730-171	PD & VH BLDG ELECTRIC (E)	2,338	1,655	8,160	8,000	4,664	8,000	0	8,500			500	
77	100-51730-173	PD & VH BLDG WATER & SEWER (E)	7,779	7,429	1,767	2,000	1,050	2,100	100	2,000			(100)	
78	100-51730-175	PD & VH JANITORIAL SERVICES (E)	1,712	1,712	6,802	8,000	4,185	8,370	370	8,000			(370)	
79		**POLICE DEPT & VILLAGE HALL (250 WILLIAMS)**	**26,271**	**14,371**	**22,852**	**24,500**	**17,386**	**28,299**	**3,799**	**26,500**		**0**	**(1,799)**	
80														
81		ADMIN BLDG - REPAIRS/MAINT (E)	0	0	0	1,000	0	500	(500)	1,000				
82		ADMIN BLDG - SUPPLIES (E)	0	0	0	500	0	250	(250)	250				
83	100-51730-176	ADMIN BLDG - GAS (E)	0	0	0	1,200	0	1,200	0	1,200			0	2026 = 8 Months
84	100-51730-177	ADMIN BLDG - ELECTRIC (E)	0	0	0	4,000	0	4,000	0	4,000			0	2026 = 8 Months
85	100-51730-178	ADMIN BLDG 121 WALWORTH - WATER & SEWER €	0	0	0	900	148	296	(604)	900			604	2026 = 8 Months
86	100-51730-179	ADMIN JANITORIAL SERVICES (E)	0	0	0	7,200	1,764	3,528	(3,672)	7,200			3,672	2026 = 8 Months
87		**ADMIN BUILDING (121 N. WALWORTH)**	**0**	**0**	**0**	**13,300**	**1,912**	**9,024**	**(4,277)**	**13,300**		**0**	**4,277**	
88														
89	100-51920-000	LEAGUE EXPENSES/DUES (E)	7,866	4,522	5,249	5,249	0	5,249	(0)	5,500			251	
90	100-51965-000	WMS BAY BUSINESS ASSOC (E)	58,821	65,255	60,176	55,000	8,608	55,000	0	55,000			0	
91	100-51970-000	SHORT TERM RENTAL ADMIN (E)	6,565	7,516	8,042	6,600	0	6,600	0	6,600			0	
92	100-51975-000	SALES TAX PAYABLE	0	0	17,055	0	14,795	17,000	17,000	17,000			0	
93	100-51990-000	EMPLOYEE RECOGNITION	3,743	375	2,853	375	0	375	0	375			0	
94		**MEMBERSHIPS & OPERATIONS**	**76,995**	**77,668**	**93,376**	**67,224**	**23,403**	**84,224**	**17,000**	**84,475**		**0**	**251**	
95														
96		**GENERAL FUND - ADMINISTRATION:**	**851,034**	**882,485**	**1,053,683**	**827,386**	**497,978**	**901,031**	**73,645**	**917,322**		**0**	**16,292**	
97														

	A	B	D	E	F	H	I	J	K	L	M	N	O	P
1	**9/02/26 Committee**	**EXPENDITURES**												
2	**DRAFT #2**		**2023**	**2024**	**2025**	**2026**	**2026**	**2026**	**2026**	**2027**	**9/2/2026**	**9/2/2026**	**2026 Estimates vs**	
3			**Prior Year 3**	**Prior Year 2**	**Prior Year 1**	**Current Year**	**Current Year**	**Current Year**	**Current Year Budget**	**Draft**	**Meeting**	**$**	**2027 Draft Budget**	
4	**Account**	**Title**	**Actual Audited**	**Actual Audited**	**Actual Audited**	**Budget**	**Actual 6 Mo**	**Estimates**	**v. Estimates**	**Budget**	**Changes**	**Change**	**$ Diff**	**2026 Budget Notes**
98	100-52120-110	POLICE WAGES (E)	593,209	682,758	669,739	760,025	438,262	765,000	4,975	760,000			(5,000)	3% Union Agreement, CP + LT Adjust
99	100-52120-111	POLICE PT SHIFT PREMIUM (E)	600	254	0	500	0	0	(500)	500			500	
100	100-52120-112	POLICE OT WAGES (E)	48,478	58,321	61,059	45,000	25,070	50,140	5,140	40,000	10,000	30,000	(10,140)	Change per Chief Timm
101	100-52120-113	POLICE DBL OT WAGES (E)	0	0	0	0	0	0	0	0			0	
102	100-52120-118	EDUCATION INCENTIVE	0	0	0	9,000	5,942	10,000	1,000	10,000			0	
103	100-52120-120	POLICE CONSULTANT WAGES	0	21,678	0	0	0	0	0	0			0	
104	100-52120-115	POLICE DEPT UNEMPLOYMENT	0	0	0	0	0	0	0	0			0	
105	100-52120-121	POLICE FICA (E)	49,896	54,531	55,659	63,780	35,182	64,000	220	57,800			(6,200)	3.25% COLA Placholder
106	100-52120-122	POLICE RETIREMENT (E)	86,321	99,460	104,373	118,603	65,714	120,000	1,397	105,000			(15,000)	3.25% COLA Placholder
107	100-52120-123	POLICE HEALTH & DENTAL INSURANCE (E)	90,496	118,048	163,305	190,124	95,677	191,355	1,230	224,000			32,645	18% Increase - Employer 86%
108	100-52120-124	POLICE LIFE INSURANCE (E)	772	1,064	1,200	1,355	728	1,355	0	1,355			0	
109	100-52120-125	POLICE UNIFORMS (E)	7,354	9,716	11,586	10,000	4,443	10,000	0	10,000			0	
110	100-52120-127	POLICE HSA FUNDING (E)	34,282	34,791	33,778	37,500	21,389	37,500	0	37,500			0	
111	100-52120-130	POLICE IT EXPENSE (E)	33,780	35,169	48,477	55,000	30,981	55,000	0	52,000			(3,000)	
112	100-52120-150	POLICE REPAIRS/MAINT (E)	12,845	7,870	12,067	10,500	1,615	10,500	0	10,500			0	
113	100-52120-160	POLICE SUPPLIES (E)	4,014	7,177	6,857	5,300	1,390	5,300	0	5,500			200	
114	100-52120-161	POLICE POSTAGE/CONFINEMENT (E)	216	355	42	350	(36)	(72)	(422)	350			422	
115	100-52120-180	POLICE FUEL (E)	21,767	15,701	17,023	20,000	8,882	17,763	(2,237)	20,000			2,237	
116	100-52120-190	POLICE TRAINING (E)	19,023	19,579	25,109	27,181	10,128	27,000	(181)	24,000			(3,000)	
117	100-52120-200	POLICE TELEPHONE (E)	6,467	5,685	5,573	6,500	3,560	6,500	0	6,500			0	
118	100-52120-210	POLICE COMMUNITY PROGRAMS (E)	2,328	475	1,860	3,000	1,135	2,270	(730)	2,500			230	
119	100-52120-215	POLICE GRANT EXPENDITURES (E)	0	0	0	0	0	0	0	0			0	
120	100-52120-220	POLICE LICENSE SUPSENSION FEE (E)	45	21	24	0	12	24	24	50			26	
121	100-52120-300	STUDENT RESOURCE OFFICER (E)	89,937	71,648	102,478	0	0	0	0	0			0	
122	100-52120-400	POLICE ACADEMY EXPENSES (E)	3,385	0	0	0	0	0	0	0			0	
123	100-52125-110	COMMUNITY SERVICE OFFICER - WAGES (E)	0	0	0	8,000	0	8,000	0	16,000			8,000	2026 = Partial Season, 2027?
124	100-52125-110	COMMUNITY SERVICE OFFICER (E) - FICA	0	0	0	0	0	0	0	0			0	2026 = Partial Season, 2027?
125	100-52125-110	COMMUNITY SERVICE OFFICER (E) - UNIFORMS	0	0	0	0	0	0	0	0			0	2026 = Partial Season, 2027?
126	110-52320-165		67	0	1,750	0	0	0	0	0			0	
127		**POLICE**	**1,105,280**	**1,244,301**	**1,321,959**	**1,371,718**	**750,073**	**1,381,635**	**9,917**	**1,383,555**		**30,000**	**22,760**	
128														
129	100-52130-110	WATER SAFETY PATROL (E)	29,431	30,317	31,568	31,720	0	31,720	0	33,000			1,280	
130	100-52130-120	GENEVA LAKE ENVIRONMENTAL AGCY (E)	35,000	40,000	45,000	45,000	45,000	45,000	0	45,000			0	
131	100-52130-130	GENEVA LAKE LAW ENFORCEMENT (E)	73,000	73,000	76,464	75,000	100,000	100,000	25,000	75,000	100,000	(25,000)	(25,000)	Add $25K to cover Lake Geneva Leaving
132	100-52130-140	SIREN MAINTENANCE (E)	0	0	0	0	0	0	0	0			0	
133	100-52130-150	EMERGENCY MANAGEMENT (E)	2,066	2,029	1,360	1,200	747	1,494	294	1,200			(294)	
134		**GENEVA LAKE**	**139,497**	**145,346**	**154,392**	**152,920**	**145,747**	**178,214**	**25,294**	**154,200**		**(25,000)**	**(24,014)**	
135														
136	100-52320-106	FIRE DEPT OFFICER PAY (E)	17,979	22,585	25,268	22,699	12,381	24,761	2,062	0			(24,761)	Transition from WB to Fontana FD
137	100-52320-107	FIRE DEPT MEETING PAY (E)	2,367	3,206	2,700	1,938	1,226	2,453	515	0			(2,453)	Transition from WB to Fontana FD
138	100-52320-108	FIRE DEPT DRILL PAY (E)	13,466	8,835	10,361	6,691	2,950	5,900	(792)	0			(5,900)	Transition from WB to Fontana FD
139	100-52320-109	FIRE DEPT CALLS PAY (E)	13,302	15,136	11,905	7,470	4,668	9,335	1,865	0			(9,335)	Transition from WB to Fontana FD
140	100-52320-110	FIRE/RESCUE UNEMPLOYMENT (E)	100	0	0	100	0	0	(100)	0			0	Transition from WB to Fontana FD
141	100-52320-120	FIRE DEPT TRAINING PAY (E)	2,592	596	358	500	0	0	(500)	0			0	Transition from WB to Fontana FD
142	100-52320-121	FIRE DEPT FICA (E)	3,818	3,708	3,699	2,968	1,618	3,235	267	0			(3,235)	Transition from WB to Fontana FD
143	100-52320-122	FIRE DEPT RETIREMENT (E)	869	818	954	1,400	432	864	(536)	0			(864)	Transition from WB to Fontana FD
144	100-52320-130	FIRE DEPT IT (E)	1,891	991	2,286	1,500	904	1,808	308	0			(1,808)	Transition from WB to Fontana FD
145	100-52320-150	FIRE DEPT REPAIRS/MAINT (E)	13,559	15,028	16,939	16,000	8,050	16,099	99	0			(16,099)	Transition from WB to Fontana FD
146	100-52320-160	FIRE DEPT SUPPLIES (E)	6,114	6,151	10,839	6,500	2,761	5,522	(978)	0			(5,522)	Transition from WB to Fontana FD
147	100-52320-170	FIRE DEPT GAS (E)	5,188	1,260	0	5,300	0	5,300	0	2,500			(2,800)	Transition from WB to Fontana FD
148	100-52320-171	FIRE DEPT ELECTRIC (E)	2,220	2,447	2,762	2,000	1,238	2,476	476	2,000			(476)	Transition from WB to Fontana FD
149	100-52320-173	FIRE DEPT WATER & SEWER (E)	628	621	660	800	413	825	25	600			(225)	Transition from WB to Fontana FD
150	100-52320-180	FIRE DEPT FUEL (E)	1,349	1,428	796	1,000	459	918	(82)	0			(918)	Transition from WB to Fontana FD
151	100-52320-190	FIRE DEPT TRAINING/CONFERENCES (E)	209	759	360	1,000	0	1,000	0	0			(1,000)	Transition from WB to Fontana FD
152	100-52320-200	FIRE DEPT TELEPHONE (E)	8,952	4,093	4,181	3,500	2,053	4,105	605	2,000			(2,105)	Transition from WB to Fontana FD
153		IGA FIRE FUND	NA	NA	NA	NA	0	0	0	179,580	141,501	38,079	179,580	Fontana budget plus capital
154		IGA FIRE FUND 2% REVENUES OFFSET	NA	NA	NA	NA	0	0	0	(51,000)			(51,000)	
155		**FIRE DEPARTMENT**	**94,602**	**87,661**	**94,069**	**81,366**	**39,150**	**84,601**	**3,235**	**135,680**	**141,501**	**38,079**	**51,079**	
156														

	A	B	D	E	F	H	I	J	K	L	M	N	O	P
1	**9/02/26 Committee**	**EXPENDITURES**												
2	**DRAFT #2**		**2023**	**2024**	**2025**	**2026**	**2026**	**2026**	**2026**	**2027**	**9/2/2026**	**9/2/2026**	**2026 Estimates vs**	
3			**Prior Year 3**	**Prior Year 2**	**Prior Year 1**	**Current Year**	**Current Year**	**Current Year**	**Current Year Budget**	**Draft**	**Meeting**	**$**	**2027 Draft Budget**	
4	**Account**	**Title**	**Actual Audited**	**Actual Audited**	**Actual Audited**	**Budget**	**Actual 6 Mo**	**Estimates**	**v. Estimates**	**Budget**	**Changes**	**Change**	**$ Diff**	**2026 Budget Notes**
157	100-52340-106	DIVE TEAM OFFICER PAY (E)	600	0	958	400	494	494	94	0			(494)	Transition from WB to Fontana FD
158	100-52340-107	DIVE TEAM MEETING PAY (E)	0	28	29	0	0	0	0	0			0	Transition from WB to Fontana FD
159	100-52340-108	DIVE TEAM DRILL PAY (E)	0	155	838	100	165	165	65	0			(165)	Transition from WB to Fontana FD
160	100-52340-121	DIVE TEAM FICA (E)	52	5	93	30	40	40	10	0			(40)	Transition from WB to Fontana FD
161	100-52340-145	DIVE TEAM TANK MAINTENANCE (E)	2,997	1,206	165	1,800	1,779	1,779	(21)	0			(1,779)	Transition from WB to Fontana FD
162	100-52340-146	DIVE SUIT EXPENSE (E)	0	0	0	0	0	0	0	0			0	Transition from WB to Fontana FD
163	100-52340-150	DIVE TEAM REPAIRS/MAINT (E)	30	166	0	0	0	0	0	0			0	Transition from WB to Fontana FD
164	100-52340-190	DIVE TEAM TRAINING (E)	1,250	0	0	0	0	0	0	0			0	Transition from WB to Fontana FD
165		**DIVE TEAM**	**4,929**	**1,559**	**2,083**	**2,330**	**2,479**	**2,478**	**148**	**0**		**0**	**(2,478)**	
166														
167	100-52360-105	RESCUE DEPT FONTANA HOURS WORKED (E)	0	0	0	0	4,227	6,000	6,000	0			(6,000)	Transition from WB to Fontana FD
168	100-52360-106	RESCUE DEPT OFFICER PAY (E)	7,478	3,709	5,743	5,900	2,965	5,929	29	0			(5,929)	Transition from WB to Fontana FD
169	100-52360-107	RESCUE DEPT MEETING PAY (E)	738	465	669	700	128	257	(443)	0			(257)	Transition from WB to Fontana FD
170	100-52360-108	RESCUE DEPT TRAINING PAY (E)	3,340	1,575	1,693	1,700	769	1,539	(161)	0			(1,539)	Transition from WB to Fontana FD
171	100-52360-109	RESCUE DEPT CALLS PAY (E)	3,740	4,751	12,808	2,000	719	1,439	(561)	0			(1,439)	Transition from WB to Fontana FD
172	100-52360-110	RESCUE DEPT UNEMPLOYMENT (E)	577	276	1	0	0	0	0	0			0	Transition from WB to Fontana FD
173	100-52360-120	RESCUE DEPT STIPEND PAY	960	0	0	0	0	0	0	0			0	Transition from WB to Fontana FD
174	100-52360-121	RESCUE DEPT FICA (E)	1,343	522	778	800	319	638	(162)	0			(638)	Transition from WB to Fontana FD
175	100-52360-122	RESCUE DEPT RETIREMENT (E)	160	9	9	100	0	0	(100)	0			0	Transition from WB to Fontana FD
176	100-52360-130	RESCUE DEPT IT EXPENSE (E)	77	274	216	350	80	161	(189)	0			(161)	Transition from WB to Fontana FD
177	100-52360-145	RESCUE DEPT TEMP HOUSING (E)	0	0	0	28,000	41,022	53,000	25,000	21,600			(31,400)	Annual Base Rent = $21,600
178	100-52360-150	RESCUE DEPT REPAIRS/MAINT (E)	176	0	313	0	0	0	0	500			500	Transition from WB to Fontana FD
179	100-52360-160	RESCUE DEPT SUPPLIES (E)	6,273	706	2,005	800	1,211	2,000	1,200	1,500			(500)	Transition from WB to Fontana FD
180	100-52360-170	RESCUE DEPT INTERGOVT AGMNT	0	0	0	0	0	0	0	0			0	Transition from WB to Fontana FD
181	100-52360-180	RESCUE DEPT FUEL (E)	859	807	143	0	61	123	123	0			(123)	Transition from WB to Fontana FD
182	100-52360-190	RESCUE DEPT TRAINING (E)	600	0	0	1,500	0	1,500	0	0			(1,500)	Transition from WB to Fontana FD
183	100-52360-200	RESCUE DEPT TELEPHONE (E)	1,948	1,040	1,188	1,200	582	1,164	(36)	0			(1,164)	Transition from WB to Fontana FD
184		**RESCUE DEPT**	**28,269**	**14,134**	**25,566**	**43,050**	**52,085**	**73,749**	**30,699**	**23,600**		**0**	**(50,149)**	
185														
186	100-53100-160	BLDG INSP SUPPLIES (E)	342	716	926	500	440	879	379	500			(379)	
187	100-53100-210	ZONING INSPECTION CONTRACT (E)	23,747	18,497	23,400	22,000	15,350	30,701	8,701	32,000			1,299	
188	100-53100-211	BLDG INSPECTION CONTRACT (E)	153,523	168,888	117,062	249,000	39,333	95,000	(154,000)	131,000			36,000	2027 = 50% and 2026 =75% of 2026
189	100-53100-215	CODE ENFORCEMENT CONTRACT (E)	31,198	48,540	52,956	70,000	26,834	53,669	(16,331)	60,000			6,331	
190	100-53100-220	STR ENFORCEMENT CONTRACT (E)	6,778	5,145	0	9,100	0	0	(9,100)	0			0	Included in Code Enforcement Costs
191		**BUILDING, ZONING**	**215,587**	**241,786**	**194,344**	**350,600**	**81,957**	**180,249**	**(170,351)**	**223,500**		**0**	**43,251**	
192														
193		**GEN FUND - PUBLIC SAFETY TOTAL:**	**1,588,163**	**1,734,787**	**1,792,414**	**2,001,985**	**1,071,492**	**1,900,926**	**(101,059)**	**1,920,535**		**43,079**	**40,449**	**141,508**
194														
195	100-54100-110	DPW ADMIN WAGES (E)	39,796	45,335	55,046	47,740	27,343	47,740	(0)	49,400			1,660	3.25% COLA Placeholder
196	100-54100-121	DPW ADMIN FICA (E)	2,592	2,929	3,777	3,652	1,854	3,709	57	3,800			91	3.25% COLA Placeholder
197	100-54100-122	DPW ADMIN RETIREMENT (E)	2,951	3,106	3,225	3,437	1,719	3,437	0	3,600			163	3.25% COLA Placeholder
198	100-54100-123	DPW ADMIN HEALTH & DENTAL INSURANCE (E)	9,534	10,285	12,314	13,267	5,791	13,267	0	15,655			2,388	18% Increase Employer to 86%
199	100-54100-124	DPW ADMIN LIFE INSURANCE (E)	0	0	8	91	0	0	(91)	100			100	
200	100-54100-127	DPW HSA FUNDING (E)	3,125	2,500	2,500	2,500	1,250	2,500	(0)	2,500			0	
201	100-54100-130	DPW IT EXPENSE €	0	0	324	0	344	687	687				(687)	
202	100-54100-300	ENGINEERING (E)	7,476	1,098	2,020	9,000	531	5,000	(4,000)				(5,000)	
203		**ADMIN & ENGINEERING**	**65,473**	**65,252**	**79,214**	**79,688**	**38,832**	**76,340**	**(3,347)**	**75,055**		**0**	**(1,285)**	
204														

	A	B	D	E	F	H	I	J	K	L	M	N	O	P
1	9/02/26 Committee	EXPENDITURES												
2	DRAFT #2		2023	2024	2025	2026	2026	2026	2026	2027	9/2/2026	9/2/2026	2026 Estimates vs	
3			Prior Year 3	Prior Year 2	Prior Year 1	Current Year	Current Year	Current Year	Current Year Budget	Draft	Meeting	$	2027 Draft Budget	
4	Account	Title	Actual Audited	Actual Audited	Actual Audited	Budget	Actual 6 Mo	Estimates	v. Estimates	Budget	Changes	Change	$ Diff	2026 Budget Notes
205	100-54310-110	STREETS WAGES (E)	95,843	97,909	95,197	90,755	46,621	93,243	2,488	97,905			4,662	3.25% COLA Placeholder
206	100-54310-112	STREETS OT WAGES (E)	3,317	2,772	4,645	2,000	1,004	2,008	8	2,100			92	
207	100-54310-113	STREETS DBL OT WAGES (E)	2,832	1,770	2,476	2,000	1,778	3,556	1,556	3,600			44	
208	100-54310-115	STREETS DEPT UNEMPLOYMENT (E)	0	0	0	0	0	0	0	0			0	
209	100-54310-121	STREETS FICA (E)	7,471	7,574	7,570	7,064	3,686	7,371	307	7,592			221	3.25% COLA Placeholder
210	100-54310-122	STREETS RETIREMENT (E)	6,606	6,415	6,891	6,418	3,558	7,115	698	7,100			(15)	3.25% COLA Placeholder
211	100-54310-123	STREETS HEALTH & DENTAL INSURANCE (E)	17,453	15,658	18,781	21,333	8,760	21,333	(0)	24,500			3,167	18% Increase, Employer to 86%
212	100-54310-124	STREETS LIFE INSURANCE (E)	272	232	286	341	172	343	2	343			(0)	
213	100-54310-125	STREETS UNIFORMS (E)	1,146	974	1,315	1,500	200	400	(1,100)	1,500			1,100	
214	100-54310-127	STREETS HSA FUNDING (E)	5,901	3,504	3,474	4,167	1,749	4,167	1	5,000			833	
215	100-54310-150	STREETS EQUIP REPAIRS/MAINT (E)	24,965	31,720	24,197	25,000	8,877	17,754	(7,246)	25,000			7,246	
216	100-54310-160	STREETS SUPPLIES (E)	5,441	6,375	4,269	6,500	230	460	(6,040)	6,500			6,040	
217	100-54310-170	STREETS GAS (E)	3,906	3,106	3,338	4,000	3,548	5,000	1,000	5,000			0	
218	100-54310-171	STREETS ELECTRIC (E)	5,372	5,418	5,527	6,000	2,914	5,829	(171)	6,000			171	
219	100-54310-173	STREETS WATER & SEWER (E)	718	710	765	900	425	849	(51)	900			51	
220	100-54310-175	STREETS ROAD MAINTENANCE (E)	4,052	25,265	25,590	30,000	1,180	30,000	0	30,000			0	
221	100-54310-180	STREETS FUEL (E)	11,230	11,966	8,799	9,500	3,939	7,879	(1,621)	9,500			1,621	
222	100-54310-190	STREETS TRAINING (E)	860	1,740	453	1,500	267	534	(966)	1,500			966	
223	100-54310-200	STREETS TELEPHONE (E)	1,281	455	565	600	271	542	(58)	600			58	
224	100-54310-280	SNOW/ICE CONTROL MATERIALS (E)	15,547	7,625	16,542	17,500	10,200	17,500	0	17,500			0	
225	100-54310-281	TRAFFIC SIGNS/MARKINGS (E)	1,938	1,503	1,237	2,000	809	1,618	(382)	3,000	2,000	1,000	1,382	
226	100-54310-282	HIGHWAY STRIPING/MARKING (E)	2,010	0	1,154	1,000	94	187	(813)	1,000			813	
227	100-54420-000	STREET LIGHTING (E)	41,817	37,592	39,568	40,000	19,701	39,402	(598)	42,000			2,598	
228		**STREETS**	**259,976**	**270,284**	**272,640**	**280,077**	**119,982**	**267,090**	**(12,987)**	**298,140**		**1,000**	**31,050**	
229														
230	**100-54710-000**	**REFUSE COLLECTIONS (E)**	**154,715**	**144,750**	**156,732**	**172,628**	**80,203**	**172,628**	**0**	**178,238**			**57,347**	3.25% Increase
231														
232		**GEN FUND - PUBLIC WORKS:**	**480,164**	**480,286**	**508,586**	**532,392**	**239,017**	**516,058**	**(16,334)**	**551,433**		**1,000**	**87,112**	
233														
234	100-55210-110	REC DEPT WAGES (E)	99,664	90,067	104,140	129,500	54,844	109,687	(19,813)	103,500			(6,187)	3.25% COLA Placeholder
235	100-55210-121	REC DEPT FICA (E)	7,603	6,738	7,676	9,486	4,125	8,250	(1,236)	7,900			(350)	3.25% COLA Placeholder
236	100-55210-122	REC DEPT RETIREMENT (E)	4,239	4,205	5,302	5,500	2,826	5,652	152	6,200			548	3.25% COLA Placeholder
237	100-55210-123	REC DEPT HEALTH & DENTAL INSURANCE (E)	6,752	7,137	9,884	11,200	4,635	9,270	(1,930)	12,800			3,530	18% Increase, Employer to 86%
238	100-55210-124	REC DEPT LIFE INSURANCE (E)	46	54	73	80	37	73	(7)	160			87	
239	100-55210-127	REC DEPT HSA FUNDING (E)	2,917	2,292	2,500	2,500	1,250	2,500	(0)	2,500			0	
240	100-55210-130	REC DEPT TECHNOLOGY/IT (E)	846	1,220	3,145	2,100	2,029	2,200	100	2,500			300	
241	100-55210-143	FACILITY MAINTENANC/EQUIPMENT (E)	275	1,251	4,369	8,500	32	6,000	(2,500)	8,250			2,250	
242	100-55210-150	REC DEPT REPAIRS/MAINTENANCE	2,351	230	0	0	0	0	0	0			0	
243	100-55210-160	REC DEPT SUPPLIES/MATERIALS (E)	3,110	1,523	2,802	2,500	623	2,500	0	2,500			0	
244	100-55210-161	REC DEPT MARKETING/PROMOTION (E)	0	0	2,635	3,000	498	2,500	(500)	1,500			(1,000)	
245	100-55210-190	REC DEPT TRAINING (E)	507	110	296	1,200	0	1,200	0	1,000			(200)	
246	100-55210-200	REC DEPT TELEPHONE	1,034	1,668	0	0	0	0	0	0			0	
247	100-55210-210	REC DEPT PUBLICATIONS	3,113	3,033	0	0	0	0	0	0			0	
248	100-55210-220	REC DEPT SOFTWARE/SUBSCRIPTION (E)	0	0	2,624	2,000	2,091	2,500	500	3,000			500	
249	100-55210-270	REC DEPT ATHLETIC PROGRAM EXP (E)	2,840	3,444	12,795	9,200	2,728	9,200	0	9,800			600	
250	100-55210-271	REC DEPT BASEBALL EXPENSES	6,788	7,892	0	0	0	0	0	0			0	
251	100-55210-273	REC DEPT ADULT FITNESS	416	57	0	0	0	0	0	0			0	
252	100-55210-275	REC DEPT PROGRAM EXPENSES (E)	9,084	13,290	17,931	16,000	3,016	16,000	0	16,000			0	
253	100-55210-278	EVENT EXPENSES (E)	569	472	2,100	3,750	674	2,000	(1,750)	4,100			2,100	
254	100-55210-279	REC DEPT DONATION/SPONSORSHIP (E)	745	999	1,000	1,000	0	0	(1,000)	500			500	
255	100-55210-280	KAYAK/PADDLEBOARD EXPENSE (E)	837	496	2,171	1,600	165	1,600	0	2,000			400	
256	100-55210-281	RECREATION MISC EXPENSE (E)	0	0	0	0	0	0	0	0			0	
257		**GEN FUND - RECREATION**	**153,736**	**146,178**	**181,443**	**209,116**	**79,572**	**181,133**	**(27,983)**	**184,210**		**0**	**3,077**	0
258														

	A	B	D	E	F	H	I	J	K	L	M	N	O	P
1	9/02/26 Committee	**EXPENDITURES**												
2	**DRAFT #2**		**2023**	**2024**	**2025**	**2026**	**2026**	**2026**	**2026**	**2027**	**9/2/2026**	**9/2/2026**	**2026 Estimates vs**	
3			**Prior Year 3**	**Prior Year 2**	**Prior Year 1**	**Current Year**	**Current Year**	**Current Year**	**Current Year Budget**	**Draft**	**Meeting**	**$**	**2027 Draft Budget**	
4	**Account**	**Title**	**Actual Audited**	**Actual Audited**	**Actual Audited**	**Budget**	**Actual 6 Mo**	**Estimates**	**v. Estimates**	**Budget**	**Changes**	**Change**	**$ Diff**	**2026 Budget Notes**
259	100-55410-110	PARKS WAGES (E)	47,041	53,286	49,849	65,219	23,821	47,643	(17,576)	68,000			20,357	3.25% COLA Placeholder
260	100-55410-112	PARKS OT WAGES (E)	1,755	986	1,722	700	447	893	193	1,000			107	3.25% COLA Placeholder
261	100-55410-113	PARKS DBL OT WAGES (E)	1,782	593	809	550	1,080	2,160	1,610	1,500			(660)	3.25% COLA Placeholder
262	100-55410-115	PARKS CONTRACT LABOR (E)	6,353	10,802	11,312	10,000	3,372	10,000	0	10,500			500	3.25% COLA Placeholder
263	100-55410-120	PARKS UNEMPLOYMENT (E)	288	0	0	0	0	0	0	0			0	3.25% COLA Placeholder
264	100-55410-121	PARKS FICA (E)	3,878	4,061	3,955	5,030	1,908	3,816	(1,214)	5,200			1,384	3.25% COLA Placeholder
265	100-55410-122	PARKS RETIREMENT (E)	2,717	2,428	2,581	2,496	1,384	2,767	272	2,700			(67)	3.25% COLA Placeholder
266	100-55410-123	PARKS HEALTH & DENTAL INSURANCE (E)	8,612	10,206	12,236	13,788	5,693	11,386	(2,401)	15,900			4,514	18% Increase, Employer to 86%
267	100-55410-124	PARKS LIFE INSURANCE (E)	22	160	231	282	141	283	1	283			0	
268	100-55410-125	PARKS UNIFORMS (E)	686	598	455	1,500	0	0	(1,500)	1,000			1,000	
269	100-55410-127	PARKS HSA FUNDING (E)	3,404	3,163	3,192	2,500	1,584	2,500	0	2,500			0	
270	100-55410-148	TENNIS COURT MAINTENANCE (E)	0	0	0	2,000	0	0	(2,000)	2,000			2,000	
271	100-55410-150	PARKS REPAIRS/MAINT (E)	14,033	20,472	14,570	19,000	9,554	19,108	108	19,000			(108)	
272	100-55410-160	PARKS SUPPLIES (E)	926	1,764	2,744	1,800	179	359	(1,441)	1,800			1,441	
273	100-55410-170	PARKS GAS (E)	4,328	833	1,752	3,500	1,689	3,379	(121)	3,500			121	
274	100-55410-171	PARKS ELECTRIC (E)	8,736	7,765	10,026	8,000	4,072	8,143	143	8,305			162	
275	100-55410-173	PARKS WATER & SEWER (E)	4,044	3,371	3,646	3,500	2,041	4,083	583	4,000			(83)	
276	100-55410-180	PARKS FUEL (E)	7,970	9,215	6,396	6,000	3,065	6,130	130	6,500			370	
277		**PARKS**	**116,572**	**129,705**	**125,475**	**145,864**	**60,031**	**122,649**	**(23,214)**	**153,688**		**0**	**31,039**	
278														
279	100-55411-110	LAKEFRONT WAGES (E)	104,162	107,320	95,237	81,819	36,407	81,819	0	84,274			2,455	3.25% COLA Placeholder
280	100-55411-112	LAKEFRONT OT WAGES (E)	6,813	68	3,565	0	977	1,953	1,953	1,000			(953)	3.25% COLA Placeholder
281	100-55411-121	LAKEFRONT FICA (E)	8,565	8,221	7,564	6,183	2,860	5,720	(463)	5,891			172	3.25% COLA Placeholder
282	100-55411-125	LAKEFRONT UNIFORMS (E)	0	0	0	500	0	0	(500)	500			500	
283	100-55411-130	LAKEFRONT IT (E)	475	269	88	2,500	138	275	(2,225)	1,000			725	
284	100-55411-150	LAKEFRONT REPAIRS/MAINT (E)	5,803	5,199	11,672	8,000	409	818	(7,182)	6,000			5,182	
285	100-55411-153	LAKEFRONT PIER REPAIRS (E)	63,826	80,142	115,622	85,000	52,643	85,000	0	85,000			0	
286	100-55411-154	LAKEFRONT PIER INSTALLATION (E)	105,640	124,133	109,552	136,000	48,375	96,750	(39,250)	99,653			2,903	2027 Contract $79,074 + Lifts (3.0%
287		LAKEFRONT PIER REPLACEMENT FUND TRANSFER (	0	0	0	25,000	0	25,000	0	25,000			0	2026 Contract $76,800 + Lifts
288	100-55411-160	LAKEFRONT SUPPLIES (E)	11,877	12,333	13,075	14,500	20,552	25,000	10,500	25,000	. SUPPLIES		0	GL ACTUAL SUPPLIES
289		LAKEFRONT BOAT LAUNCH KIOSK	0	0	0	21,000	0	24,000	3,000	3,100			(20,900)	Offset by 2025 Boat Launch Surplus
290	100-55411-171	LAKEFRONT ELECTRIC (E)	0	0	0	0	0	0	0	0			0	
291	100-55411-200	LAKEFRONT TELEPHONE (E)	919	926	1,225	1,000	891	1,000	0	1,000			0	
292	100-55412-000	GENEVA LK LEVEL CORP (E)	3,000	0	4,400	4,400	0	4,400	0	4,400			0	
293	100-55412-000	ENHANCEMENT COMMITTEE (E)	355	555	574	500	(10)	(20)	(520)	500			520	
294	100-56120-000	HOLIDAY DECORATION SUPPLIES (E)	723	388	2,192	1,500	1,245	1,500	0	1,500			0	
295	100-56130-000	TREE ENHANCEMENT (E)	9,933	9,558	2,516	8,500	243	8,500	0	8,500			0	
296	100-56420-190	HORVATH PROPERTY EXPENSE (E)	1,059	163	506	1,000	233	1,000	0	1,000			0	
297		**LAKEFRONT**	**323,149**	**349,274**	**367,788**	**397,402**	**164,963**	**362,716**	**(34,686)**	**353,317**		**0**	**(9,398)**	
298														
299	100-57000-000	OPERATING TRANSFER OUT	0	0	0	0	0	0	0	0			0	
300	100-57921-142	BANK SERVICE CHARGES AND FEES	0	50	464	300	3,315	6,631	6,331	6,500			(131)	
301	100-57921-150	LATE FEES, PENALTIES, INTEREST	191	40	52	50	(53)	(107)	(157)	150			257	
302	100-59000-000	OPERATING TRANSFER	12,800	0	0	0	0	0	0	0			0	
303		**MISC**	**12,991**	**90**	**516**	**350**	**3,262**	**6,524**	**6,174**	**6,650**		**0**	**126**	
304														
305		**GEN FUND - PARKS, LAKEFRONT & MISC**	**452,712**	**479,069**	**493,779**	**543,615**	**228,256**	**491,889**	**(51,726)**	**513,655**		**0**	**21,766**	
306														
307		**GENERAL FUND - REVENUES:**	**3,750,963**	**3,973,242**	**4,268,539**	**4,117,194**	**2,439,373**	**4,049,069**	**(36,125)**	**4,079,382**			**30,313**	
308		**GENERAL FUND - EXPENSES:**	**3,525,809**	**3,722,807**	**4,029,904**	**4,114,494**	**2,116,314**	**3,991,037**	**(123,457)**	**4,087,156**		**44,079**	**168,695**	
309		**GENERAL FUND - TOTAL:**	**225,154**	**250,436**	**238,635**	**2,700**	**323,059**	**58,032**	**87,332**	**(7,774)**			**(138,382)**	
310														

	A	B	D	E	F	H	I	J	K	L	M	N	O	P
1	**9/02/26 Committee**	**EXPENDITURES**												
2	**DRAFT #2**		**2023**	**2024**	**2025**	**2026**	**2026**	**2026**	**2026**	**2027**	**9/2/2026**	**9/2/2026**	**2026 Estimates vs**	
3			**Prior Year 3**	**Prior Year 2**	**Prior Year 1**	**Current Year**	**Current Year**	**Current Year**	**Current Year Budget**	**Draft**	**Meeting**	**$**	**2027 Draft Budget**	
4	**Account**	**Title**	**Actual Audited**	**Actual Audited**	**Actual Audited**	**Budget**	**Actual 6 Mo**	**Estimates**	**v. Estimates**	**Budget**	**Changes**	**Change**	**$ Diff**	**2026 Budget Notes**
311														
312		**ARPA LOCAL RECOV REVENUES**	**NA**	**280,220**	**227,730**	**NA**	**0**	**0**	NA	**0**			0	
313	115-52320-165	**ARPA LOCAL RECOV EXPENDITURES (E)**	**NA**	**48,490**	**227,730**	**NA**	**4,104**	**4,104**	**4,104**	**0**			(4,104)	
314		**ARPA LOCAL RECOV TOTAL**	**NA**	**231,730**	**0**	**NA**	**(4,104)**	**(4,104)**	**(4,104)**	**NA**			**NA**	
315														
316		**IGA FIRE - REVENUES:**	**NA**	**NA**	**NA**	**NA**	**NA**	**0**	**NA**	**0**			0	
317		**IGA FIRE - FROM FIRE RESERVES**	**NA**	**NA**	**NA**	**NA**	**NA**	**0**	**NA**	**0**			0	
318		**IGA FIRE - REIMBURSEMENTS**	**NA**	**NA**	**NA**	**NA**	**NA**	**0**	**NA**	**0**			0	
319		**FIRE IGA EXPENDITURES (E)**	**NA**	**NA**	**NA**	**NA**	**NA**	**NA**	**NA**	**0**			**NA**	
320		**IGA FIRE - TOTAL:**	**NA**	**NA**	**NA**	**NA**	**NA**	**NA**	**NA**	**0**			**NA**	
321														
322		**IGA EMS - REVENUES:**	**928,077**	**928,077**	**928,077**	**928,077**	**643,876**	**928,077**	**0**	**928,077**	**928,077**	**0**	**0**	
323		**IGA EMS - FROM EMS RESERVES**	**0**	**0**	**0**	**0**	**0**	**44,634**	**44,634**	**224,497**	**65,000**	**159,497**	**179,863**	Increased reserves to cover budget
324		**IGA EMS - REIMBURSEMENTS**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**		**0**	
325	120-52320.165	**EMS IGA EXPENDITURES (E)**	**762,756**	**796,657**	**834,024**	**1,047,644**	**263,214**	**972,711**	**(74,933)**	**1,152,574**	**993,077**	**159,497**	**179,863**	EMS Budget from 8/17 Joint Mtg
326		**IGA EMS - TOTAL:**	**165,321**	**131,420**	**94,053**	**(119,567)**	**380,663**	**0**	**119,567**	**0**	**0**	**0**	**0**	
327														
328	125-52320-165	**TREE ENHANCEMENT EXPENSES**			**$7,038**	**$0**	**$1,458**	**$1,458**	**($1,458)**	**$0**			(1,458)	
329														
330	**POLICE REFERENDUM 2025 FUND**													
331	130-52120-110	POLICE REFERENDUM WAGES 1	NA	NA	2,514	88,417	13,053	26,107	(62,310)	92,000			65,894	3% Union Increase
332	130-52120-110	POLICE REFERENDUM WAGES 2	NA	NA	0	88,150	0	0	(88,150)	84,684			84,684	3% Union Increase
333	130-52120-112	POLICE REFERENDUM OT WAGES	NA	NA	0	0		0	0	0			0	3% Union Increase
334	130-52120-113	POLICE REFERENDUM DBL OT WAGES	NA	NA	0	0		0	0	0			0	3% Union Increase
335	130-52120-121	FICA	NA	NA	NA	14,277	996	1,991	(12,286)	14,705			12,714	3% Union Increase
336	130-52120-122	WRS RETIREMENT	NA	NA	NA	30,967	1,932	3,864	(27,103)	31,896			28,032	3% Union Increase
337	130-52120-123	HEALTH INSURANCE	NA	NA	0	55,680		55,680	(0)	65,702			10,022	18% Increase, Employer to 86%
338	130-52120-124	POLICE REFERENDUM LIFE INSURANCE	NA	NA	0	176		0	(176)	200			200	
339	130-52120-125	UNIFORM	NA	NA	0	1,800	2,515	5,029	3,229	2,000			(3,029)	AXON Taser ProPhoenix
340	130-52120-127	HSA	NA	NA	0	10,000	417	833	(9,167)	10,000			9,167	
341	130-52120-130	IT	NA	NA	1,599	12,019	1,978	3,956	(8,063)	12,000			8,044	
342	130-52120-160	POLICE REFERENDUM SUPPLIES	NA	NA	1,516	0	9,242	9,242	9,242	8,000			(1,242)	
343	130-52320-190	POLICE REFERENDUM MISC EXP	NA	NA	0	0		0	0	0			0	Removed from Police Referendum Wages 1
344	130-52320-165	POLICE REFERENDUM TRAINING	NA	NA	236	0		0	0	0			0	Removed from Police Referendum Wages 1
345	130-52120-200	PHONES	NA	NA	0	1,000		0	(1,000)	1,000			1,000	
346		POLICE REFERENDUM GEN FUND REPAYMENT	NA	NA	0	0		0	0	0			0	
347		**PD 2025 REFERENDUM REVENUES**	**NA**	**NA**	**5,865**	**399,980**	**258,260**	**399,980**	**0**	**399,980**			**399,980**	
348		**PD 2025 REFERENDUM - EXPENDITURES:**	**NA**	**NA**	**5,865**	**302,486**	**30,132**	**106,702**	**195,784**	**322,187**			**215,486**	
349		**PD 2025 REFERENDUM - TOTAL:**	**NA**	**NA**	**0**	**97,494**	**228,128**	**293,278**	**(195,784)**	**77,793**			**184,494**	
350														

	A	B	D	E	F	H	I	J	K	L	M	N	O	P
1	9/02/26 Committee	EXPENDITURES												
2	DRAFT #2		2023	2024	2025	2026	2026	2026	2026	2027	9/2/2026	9/2/2026	2026 Estimates vs	
3			Prior Year 3	Prior Year 2	Prior Year 1	Current Year	Current Year	Current Year	Current Year Budget	Draft	Meeting	$	2027 Draft Budget	
4	Account	Title	Actual Audited	Actual Audited	Actual Audited	Budget	Actual 6 Mo	Estimates	v. Estimates	Budget	Changes	Change	$ Diff	2026 Budget Notes
351	WATER FUND													
352	200-51990-000	EMPLOYEE RECOGNITION	250	341	335	475	0	475	0	550			75	
353	200-57346-000	NEW WATER METERS (E)	4,192	0	24	25,000	21,342	25,000	0	25,000			0	
354	200-57346-100	METER REPLACEMENT PROGRAM (E)	0	275	0	30,000	0	30,000	0	30,000			0	
355	200-57403-000	WATER DEPRECIATION (E)	212,323	274,586	247,929	0		0	0	0			0	
356	200-57404-000	WATER AMORTIZATION (E)	0	0	(18,458)	0		0	0	0			0	
357	200-57408-000	WATER TAX EQUIVALENT (E)	74,355	100,875	75,248	100,800	0	100,800	0	100,000			(800)	
358	200-57427-000	INTEREST EXPENSE (E)	247,536	232,359	233,244	0		0	0	0			0	
359	200-57599-000	WATER INSURANCE EXPENSE (E)	29,330	34,706	32,727	33,000	35,072	35,072	2,072	37,176			2,104	6% Placeholder
360	200-57600-150	WELL #3 - REPAIRS (E)	690	1,310	622	800	172	343	(457)	800			457	
361	200-57600-170	WELL #3 - NATURAL GAS (E)	0	0	0	0	230	461	461	0			(461)	
362	200-57601-150	WELL #1 - REPAIRS (E)	451	0	0	800	0	0	(800)	800			800	Capital Fund
363	200-57602-150	WELL #2 - REPAIRS (E)	0	1,514	4,600	800	50	99	(701)	800			701	
364	200-57610-140	WATER FUND CAPITAL OUTLAY (E)	1,852	7,148	115,303	0	116,131	116,131	116,131	116,000			(131)	Capital Fund?
365	200-57622-170	WATER POWER - NATURAL GAS (E)	6,740	2,054	3,632	7,000	4,202	8,404	1,404	7,000			(1,404)	
366	200-57622-171	WATER POWER - ELECTRIC (E)	78,729	76,963	86,891	84,000	42,517	85,034	1,034	86,700			1,666	
367	200-57623-160	WATER PUMPING SUPPLIES (E)	170	574	0	200	0	0	(200)	200			200	
368	200-57623-170	WATER TESTING (E)	6,012	3,090	4,376	3,000	905	1,811	(1,189)	3,000			1,189	
369	200-57630-110	WATER TREATMENT - WAGES (E)	53,275	48,941	61,000	55,373	34,924	69,848	14,475	63,000			(6,848)	3.25% COLA Placeholder
370	200-57630-112	WATER TREATMENT - OT WAGES (E)	1,562	1,786	2,924	1,500	558	1,115	(385)	1,500			385	3.25% COLA Placeholder
371	200-57630-113	WATER TREATMENT - DBL OT WAGES (E)	1,050	1,160	1,667	1,500	698	1,396	(104)	1,500			104	3.25% COLA Placeholder
372	200-57630-121	WATER TREATMENT - FICA (E)	4,049	4,210	4,526	4,317	2,705	5,410	1,093	4,700			(710)	3.25% COLA Placeholder
373	200-57630-122	WATER TREATMENT - RETIREMENT (E)	3,914	3,987	4,310	3,922	2,174	4,348	426	4,479			130	3.25% COLA Placeholder
374	200-57630-123	WATER TREATMENT - HEALTH & DENTAL INS (E)	8,596	5,660	6,676	7,327	3,067	6,134	(1,193)	8,600			2,466	18% increase, Employer at 86%
375	200-57630-124	WATER TREATMENT - LIFE INS (E)	111	58	55	59	43	85	26	100			15	
376	200-57630-127	WATER TREATMENT HSA FUNDING (E)	3,472	1,667	1,667	1,667	833	1,667	0	2,500			833	
377	200-57631-160	WATER TREATMENT CHEMICALS (E)	138,862	112,083	122,863	180,000	46,760	93,520	(86,480)	180,000			86,480	
378	200-57632-160	WATER TREATMENT SUPPLIES (E)	2,440	1,858	4,781	4,000	1,596	3,192	(808)	4,000			808	
379	200-57635-150	WATER TREATMENT REPAIRS/ MAINT (E)	4,341	2,597	3,511	4,000	5,278	10,555	6,555	5,000			(5,555)	
380	200-57640-110	WATER DISTRIBUTION - WAGES (E)	57,925	51,704	56,733	55,373	34,933	69,865	14,492	62,000			(7,865)	3.25% COLA Placeholder
381	200-57640-112	WATER DISTRIBUTION - OT WAGES (E)	1,562	1,786	2,924	1,500	558	1,115	(385)	1,500			385	3.25% COLA Placeholder
382	200-57640-113	WATER DISTRIBUTION-DBL OT WAGE (E)	1,050	1,161	1,667	1,500	698	1,396	(104)	1,500			104	3.25% COLA Placeholder
383	200-57640-121	WATER DISTRIBUTION - FICA (E)	4,050	4,211	4,527	4,317	2,706	5,411	1,094	4,800			(611)	3.25% COLA Placeholder
384	200-57640-122	WATER DISTRIBUTION -RETIREMENT (E)	3,915	3,988	4,312	3,922	2,175	4,350	428	4,480			130	3.25% COLA Placeholder
385	200-57640-123	WATER DISTRIBUTION - HLTH INS (E)	8,596	4,794	6,676	7,546	3,067	6,134	(1,412)	7,238			1,104	18% increase, Employer at 86%
386	200-57640-124	WATER DISTRIBUTION - LIFE INS (E)	111	58	55	59	43	85	26	100			15	
387	200-57640-127	WATER DISTRIBUTION HSA FUNDING (E)	3,473	1,667	1,667	1,667	833	1,667	0	1,800			133	
388	200-57641-160	WATER DISTRIBUTION SUPPLIES (E)	3,907	5,523	3,480	6,000	1,237	2,473	(3,527)	6,000			3,527	
389	200-57650-150	WATER TOWERS REPAIRS/MAINT (E)	780	13,846	11,850	1,500	0	0	(1,500)	1,500			1,500	
390	200-57651-150	WATER MAINS REPAIRS/MAINT (E)	18,654	32,983	62,178	35,000	59,862	75,000	40,000	70,000			(5,000)	Request at 8/17 meeting
391	200-57652-150	WATER SERVICES REPAIRS/ MAINT (E)	4,165	6,711	8,974	10,000	0	0	(10,000)	10,000			10,000	
392	200-57653-151	WATER METER TESTING (E)	3,230	376	2,585	4,000	0	0	(4,000)	4,000			4,000	
393	200-57654-150	HYDRANT REPAIRS/MAINT (E)	2,018	0	67	12,000	5,847	11,694	(306)	12,000			306	
394	200-57656-150	CROSS CONNECTION INSPECTION (E)	20,840	21,720	21,896	23,000	9,234	18,467	(4,533)	23,000			4,533	
395	200-57902-110	WATER ACCOUNTING - WAGES (E)	47,663	52,431	56,629	58,751	29,288	58,577	(175)	61,000			2,423	3.25% COLA Placeholder
396	200-57902-112	WATER ACCOUNTING - OT WAGES	0	0	367	300	237	473	173	300			(173)	3.25% COLA Placeholder
397	200-57902-121	WATER ACCOUNTING - FICA (E)	3,459	3,994	4,209	4,494	2,198	4,396	(99)	4,700			304	3.25% COLA Placeholder
398	200-57902-122	WATER ACCOUNTING- RETIREMENT (E)	3,207	3,769	3,967	4,230	2,126	4,252	22	4,400			148	3.25% COLA Placeholder
399	200-57902-123	WATER ACCOUNTING - HEALTH & DENTAL INS (E)	10,232	12,504	15,245	16,768	4,165	8,330	(8,438)	12,000			3,670	18% increase, Employer at 86%
400	200-57902-124	WATER ACCOUNTING - LIFE INS (E)	0	129	190	150	115	230	80	250			20	
401	200-57902-127	WATER ACCT HSA FUNDING (E)	2,865	3,125	3,021	3,125	938	1,875	(1,250)	1,900			25	
402	200-57903-125	WATER METER READING - UNIFORMS (E)	2,267	2,673	2,898	4,000	499	999	(3,002)	4,000			3,002	
403	200-57920-110	WATER ADMIN - WAGES (E)	34,304	38,352	40,922	41,986	21,077	42,154	168	43,400			1,246	3.25% COLA Placeholder
404	200-57920-121	WATER ADMIN - FICA (E)	2,297	2,640	2,802	3,212	1,424	2,849	(363)	3,400			551	3.25% COLA Placeholder
405	200-57920-122	WATER ADMIN - RETIREMENT (E)	2,429	(15,514)	2,837	3,023	1,512	3,023	0	3,200			177	3.25% COLA Placeholder
406	200-57920-123	WATER ADMIN - HEALTH & DENTAL INS (E)	6,542	7,831	9,982	10,614	4,596	9,192	(1,421)	12,500			3,308	18% increase, Employer at 86%
407	200-57920-124	WATER ADMIN - LIFE INS (E)	0	148	170	229	94	187	(42)	229			42	
408	200-57920-127	WATER ADMIN HSA FUNDING (E)	2,313	2,000	2,000	2,000	1,000	2,000	0	2,000			(0)	
409	200-57921-120	WATER EMERGENY (DNR RELATED)	0	0	77,868	0	0	0	0	0				
410	200-57921-130	WATER IT EXPENSE (E)	601	671	19	1,200	0	0	(1,200)	0			0	
411	200-57921-142	BANK-CR CARD-PMT PROCESS'G FEE (E)	396	12,771	7,829	7,700	1,793	3,586	(4,114)	7,000			3,414	Request at 8/17 meeting
412	200-57921-160	WATER OFFICE SUPPLIES (E)	12,134	4,775	7,630	4,000	1,743	3,486	(514)	4,000			514	
413	200-57921-200	WATER TELEPHONE (E)	1,247	3,842	2,099	700	342	685	(15)	700			15	
414	200-57922-000	SOFTWARE LIC FEES & IT SUPPORT (E)	16	0	0	0	0	0	0	0			0	
415	200-57923-000	WATER ATTORNEY EXPENSE (E)	982	437	858	1,200	210	420	(780)	1,200			780	
416	200-57924-000	WATER ENGINEERING EXPENSE (E)	3,920	21,626	3,290	6,500	0	0	(6,500)	5,000	10,000	(5,000)	5,000	
417	200-57925-000	WATER AUDIT EXPENSE (E)	17,329	32,455	27,694	18,000	18,269	21,000	3,000	20,000	23,000	(3,000)	(1,000)	
418	200-57925-100	WATER RATE STUDY EXPENSE (E)	0	20,157	24,562	0	0	0	0	0			0	
419	200-57928-000	WATER REGULATORY EXPENSE (E)	818	0	0	0	0	0	0	0			0	
420	200-57929-000	WATER SYSTEM MAPPING EXPENSE (E)	2,122	2,043	0	0	0	0	0	0			0	
421	200-57930-130	WATER DRUG TESTING EXPENSE (E)	0	0	311	1,000	259	517	(483)	1,000			483	

	A	B	D	E	F	H	I	J	K	L	M	N	O	P
1	**9/02/26 Committee**	**EXPENDITURES**												
2	**DRAFT #2**		**2023**	**2024**	**2025**	**2026**	**2026**	**2026**	**2026**	**2027**	**9/2/2026**	**9/2/2026**	**2026 Estimates vs**	
3			**Prior Year 3**	**Prior Year 2**	**Prior Year 1**	**Current Year**	**Current Year**	**Current Year**	**Current Year Budget**	**Draft**	**Meeting**	**$**	**2027 Draft Budget**	
4	**Account**	**Title**	**Actual Audited**	**Actual Audited**	**Actual Audited**	**Budget**	**Actual 6 Mo**	**Estimates**	**v. Estimates**	**Budget**	**Changes**	**Change**	**$ Diff**	**2026 Budget Notes**
422	200-57930-140	WATER DIGGERS HOTLINE EXPENSE (E)	692	341	2,228	1,500	711	1,421	(79)	1,500			79	
423	200-57930-190	WATER TRAINING EXPENSE	1,738	3,023	1,642	3,500	1,555	3,111	(389)	3,500			389	
424	200-57933-000	WATER TRANSPORTATION EXPENSES (E)	0	0	0	0		0	0	0			0	
425	200-57933-150	WATER TRANSP REPAIR/MAINT (E)	558	1,294	707	3,000	9	17	(2,983)	1,500			1,483	
426	200-57933-180	WATER FUEL EXPENSE (E)	994	1,030	1,442	1,000	477	955	(45)	1,500			545	
427	200-57934-000	WATER DEBT SERVICE PRINCIAL (E)	0	0	0	206,771	206,771	206,771	0	210,000			3,229	
428	200-57934-150	WATER DEBT SERVICE INTEREST (E)			0	207,140	106,060	207,140	0	210,000			2,860	
429	200-57935-150	WATER PLANT REPAIRS/MAINT (E)	11,188	8,100	19,784	15,000	8,432	16,863	1,863	20,000			3,137	
430	200-57945-000	WATER DEBT SERVICE MISC EXP (E)	317	726	1,133	0	0	0	0	0			0	
431	200-57951-000	WATER SHOP TOOLS (E)	146	514	321	500	606	1,212	712	500			(712)	
432	200-57952-000	WATER LAB EQUIPMENT	198	1,470	0	2,000	466	931	(1,069)	2,000			1,069	
433	200-57995-000	SWLF PRINC	0	0	0	154,487	0	154,487	0	155,000			513	Assumes draw 100% in 2026
434	200-57995-150	SWFL INTEREST	0	0	6,645	75,240	25,842	75,240	0	76,000			760	Assumes draw 100% in 2026
435	200-57996-000	CLEAN WATER FUND LOAN EXP	0	17,009	9	0	0	0	0	0			0	Assumes draw 100% in 2026
436	200-57997-000	SAFE DRINKING WATER LOAN EXP	0	20,009	9	0	0	0	0	0			0	Assumes draw 100% in 2026
437	200-57999-000	CWFL PRINC	0	0		87,309	0	0	(87,309)	87,309			87,309	
438	200-57999-150	CWLF INTEREST	0	0	862	42,522	0	0	(42,522)	0			0	
439	200-58801-000	IT SUPPORT/ANNUAL FEES	6,126	4,985	14,700	15,000	7,038	14,076	(924)	15,000			924	
440		**WATER FUND - REVENUES:**	**1,395,023**	**1,403,475**	**2,191,459**	**1,656,060**	**787,340**	**1,574,680**	**(81,380)**	**1,663,082**			**88,402**	
441		**WATER FUND - EXPENDITURES:**	**1,197,675**	**1,341,687**	**1,536,923**	**1,725,074**	**890,296**	**1,649,011**	**(76,062)**	**1,869,311**	**33,000**	**(8,000)**	**220,300**	
442		**WATER FUND - TOTAL:**	**197,348**	**61,788**	**654,536**	**(69,014)**	**(102,956)**	**(74,331)**	**(5,317)**	**(206,229)**			**(131,898)**	
443														

	A	B	D	E	F	H	I	J	K	L	M	N	O	P
1	9/02/26 Committee	EXPENDITURES												
2	DRAFT #2		2023	2024	2025	2026	2026	2026	2026	2027	9/2/2026	9/2/2026	2026 Estimates vs	
3			Prior Year 3	Prior Year 2	Prior Year 1	Current Year	Current Year	Current Year	Current Year Budget	Draft	Meeting	$	2027 Draft Budget	
4	Account	Title	Actual Audited	Actual Audited	Actual Audited	Budget	Actual 6 Mo	Estimates	v. Estimates	Budget	Changes	Change	$ Diff	2026 Budget Notes
444	SEWER FUND												0	
445	300-51990-000	EMPLOYEE RECOGNITION	250	341	38	200	0	200	0	275			75	
446	300-57408-000	SEWER TAX EQUIVALENT	2,890	3,695	2,780	0	0	0	0	0			0	Budget depreciation?
447	300-58403-000	SEWER DEPRECIATION		158,856	178,008	0		0	0	0			0	
448	300-58427-000	INTEREST EXPENSE	122,719	114,244	122,759	0		0	0	0			0	Budget Amortization?
449	300-58428-000	SEWER AMORTIZATION		(9,229)	(9,229)			0	0	0			0	
450	300-58801-000	IT SUPPORT/ANNUAL FEES (E)	3,977	4,577	9,752	8,000	2,445	4,890	(3,110)	8,000			3,110	
451	300-58929-000	SEWER SYSTEM MAPPING (E)	60	0	0	250	0	250	0	250			0	
453	300-58950-110	SEWR COLLECTION SYST - WAGES	0	0	0	0	11,987	23,975	23,975	26,000			2,025	3.25% COLA Placeholder
454	300-58950-121	SEWR COLLECTION SYST - FICA	0	0	0	0	917	1,834	1,834	1,889			55	3.25% COLA Placeholder
455	300-58950-124	SEWR COLLECTION SYST - LIFE INSURANCE	0	0	0	0	25	50	50				(50)	
456	300-58960-000	SEWR DEBT SERVICE - PRINCIPAL	0	0	0	108,326	108,326	108,326	0				(108,326)	
457	300-58961-000	SEWR DEBT SERVICE - INTEREST	0	0	10,929	105,884	54,203	108,406	2,522				(108,406)	
458	300-58963-000	CLEAN WATER FUND LOAN INTEREST	0	0	0	0	19,974	39,948	39,948				(39,948)	
459	300-58964-110	SEWER ACCOUNTING - WAGES (E)	49,925	54,541	58,163	58,751	29,288	58,576	(175)	60,334			1,757	3.25% COLA Placeholder
460	300-58964-112	SEWER ACCOUNTING - OT WAGES	0	0	367	0	237	473	473	400			(73)	3.25% COLA Placeholder
461	300-58964-121	SEWER ACCOUNTING - FICA (E)	3,459	3,994	4,208	4,494	2,198	4,395	(99)	4,527			132	3.25% COLA Placeholder
462	300-58964-122	SEWER ACCOUNTING - RETIREMENT (E)	3,207	3,769	3,966	4,230	2,126	4,251	21	4,379			128	3.25% COLA Placeholder
463	300-58964-123	SEWER ACCOUNTING - HEALTH & DENTAL INS (E)	10,232	12,348	15,245	16,768	4,165	8,330	(8,438)	9,829			1,499	18% increase, Employer at 86%
464	300-58964-124	SEWER ACCOUNTING - LIFE INS (E)	0	129	190	229	115	230	1	250			20	
465	300-58964-127	SEWER ACCT HSA FUNDING (E)	2,864	3,125	3,021	3,125	937	1,875	(1,250)	3,200			1,325	
466	300-58965-000	SEWER DEBT SERVICE MISC EXP (E)	317	722	1,133	1,000	0	0	(1,000)	750			750	
467	300-58965-110	SEWER ADMIN - WAGES (E)	36,023	38,352	40,922	41,986	21,077	42,154	168	41,400			(754)	3.25% COLA Placeholder
468	300-58965-121	SEWER ADMIN - FICA (E)	2,297	2,640	2,802	3,212	1,424	2,848	(364)	3,200			352	3.25% COLA Placeholder
469	300-58965-122	SEWER ADMIN - RETIREMENT (E)	2,429	(5,154)	2,835	3,023	1,511	3,023	(0)	3,000			(23)	3.25% COLA Placeholder
470	300-58965-123	SEWER ADMIN - HEALTH & DENTAL INS (E)	6,542	7,757	9,981	10,614	4,596	9,192	(1,421)	10,847			1,655	18% increase, Employer at 86%
471	300-58965-124	SEWER ADMIN - LIFE INS €	0	148	170	200	94	187	(13)	200			13	
472	300-58965-127	SEWER ADMIN HSA FUNDING (E)	2,313	2,000	2,000	2,000	1,000	2,000	(0)	2,000			0	
473	300-58965-130	SEWER ADMIN MISC EXPENSE		256	400	0	0	0	0	0			0	
474	300-58965-140	SEWER CAPITAL OUTLAY (E)	0	62,728	0	0	0	0	0	0			0	
475	300-58966-142	BANK-CR CARD-PMT PROCESS'G FEE	0	0	7,834	7,700	1,793	3,586	(4,114)	7,700			4,114	
476	300-58966-160	SEWER OPERATING SUPPLIES (E)	535	55	150	500	1,338	2,676	2,176	1,000			(1,676)	
477	300-58966-170	SEWER UTILITIES - NATURAL GAS (E)	9,604.18-	1,326	2,160	3,000	1,645	3,000	0	3,000			0	
478	300-58966-171	SEWER UTILITIES - ELECTRIC (E)	11,856	11,835	12,762	15,200	7,463	14,925	(275)	15,500			575	
479	300-58967-000	SEWER FUEL EXPENSE (E)	1,468	1,978	1,895	1,500	715	1,430	(70)	1,500			70	
480	300-58967-150	SEWER VEHICLE REPAIRS & MAINT (E)	2,675	0	776	3,000	197	395	(2,605)	3,000			2,605	
481	300-58968-150	SEWER COLLECTION SYSTEM MAINT (E)	11,403	17,825	6,113	15,000	1,554	3,109	(11,891)	15,000			11,891	
482	300-58969-130	SEWER IT EXPENSE (E)	367	0	0	0	0	0	0	0			0	
483	300-58969-160	SEWER OFFICE SUPPLIES (E)	8,830	4,172	4,724	3,500	1,444	2,888	(612)	3,500			612	
484	300-58969-200	SEWER TELEPHONE (E)	1,264	3,842	2,087	1,000	342	685	(315)	1,000			315	
485	300-58970-000	SEWER ATTORNEY EXPENSE (E)	982	437	0	925	0	0	(925)	900			900	
487	300-58972-000	SEWER AUDIT EXPENSE (E)	12,339	29,455	28,481	17,000	15,419	17,000	0	17,000			0	
488	300-58973-000	SEWER ENGINEERING EXPENSE (E)	3,080	3,191	1,300	2,000	550	1,100	(900)	2,000			900	
489	300-58974-000	SEWER INSURANCE EXPENSE (E)	29,330	34,706	32,727	36,000	35,072	35,072	(928)	37,176			2,104	6% Placeholder
490	300-58975-130	SEWER DRUG TESTING EXPENSE (E)	0	0	0	0	0	0	0	0			0	
491	300-58975-190	SEWER TRAINING EXPENSE (E)	171	806	0	250	0	0	(250)	250			250	
492	300-58976-000	SEWER REPLACEMENT FUND (E)	7,260	0	1,975	8,000	0	0	(8,000)	8,000			8,000	
494	300-58980-300	WALCOMET SEWERAGE EXPENSES (E)	717,448	775,033	805,457	840,000	357,405	714,810	(125,190)	950,000	840,000	110,000	235,190	
495	300-58980-310	WALCOMET SEWER CONNECTION FEE (E)	76,000	71,910	91,430	74,120	4,927	9,854	(64,266)	75,000			65,146	
496	300-58996-000	I & I REDUCTION (E)	0	0	0	20,000	0	0	(20,000)	20,000			20,000	
497		**SEWER FUND - REVENUES:**	**1,476,407**	**1,416,783**	**1,550,080**	**1,551,019**	**711,778**	**1,410,161**	**(140,858)**	**1,677,616**			**267,455**	Need new account #
498		**SEWER FUND - EXPENDITURES:**	**1,134,510**	**1,416,411**	**1,460,311**	**1,420,988**	**696,511**	**1,235,945**	**(185,043)**	**1,342,256**		**110,000**	**106,311**	
499		**SEWER FUND - TOTAL:**	**341,897**	**373**	**89,769**	**130,031**	**15,267**	**174,215**	**44,184**	**335,360**			**161,144**	
500														

	A	B	D	E	F	H	I	J	K	L	M	N	O	P
1	**9/02/26 Committee**	**EXPENDITURES**												
2	**DRAFT #2**		**2023**	**2024**	**2025**	**2026**	**2026**	**2026**	**2026**	**2027**	**9/2/2026**	**9/2/2026**	**2026 Estimates vs**	
3			**Prior Year 3**	**Prior Year 2**	**Prior Year 1**	**Current Year**	**Current Year**	**Current Year**	**Current Year Budget**	**Draft**	**Meeting**	**$**	**2027 Draft Budget**	
4	**Account**	**Title**	**Actual Audited**	**Actual Audited**	**Actual Audited**	**Budget**	**Actual 6 Mo**	**Estimates**	**v. Estimates**	**Budget**	**Changes**	**Change**	**$ Diff**	**2026 Budget Notes**
501	**2% FUND**													
502	215-52320-106	FIRE INSPECTOR OFFICER WAGES (E)	6,000	5,193	6,898	6,588	3,294	6,588	0	0			(6,588)	
503	215-52320-121	FIRE INSPECTOR FICA (E)	623	505	567	504	255	510	6	0			(510)	
504	215-52320-165	FIRE DUES 2% EXPENDITURES (E)	8,455	59,591	21,395	37,000	3,078	6,157	(30,843)	51,000			44,843	
505		**2% DUES FUND - REVENUES:**	**35,067**	**65,288**	**50,972**	**45,000**	**51,735**	**51,753**	**6,753**	**51,000**			**(753)**	
506		**2% DUES FUND - EXPENDITURES:**	**15,078**	**65,288**	**28,860**	**44,092**	**6,627**	**13,255**	**(30,837)**	**51,000**			**37,745**	
507		**2% DUES FUND - TOTAL:**	**19,989**	**(0)**	**22,112**	**908**	**45,107**	**38,498**	**37,590**	**0**			**(38,498)**	
508														
509	**EMS GRANTS**													
510	220-42004	ACT 102 GRANT	44,503	0		0	0	0	0	0			0	
511	220-42006	ACT 102 - ARPA SUPPLEMENT	12,195	0		0	0	0	0	0			0	
512	220-42100	EMS FLEX GRANT	44,503	0		0	0	0	0	0			0	
513	220-49200	OPERATING TRANSFER IN	0	0		0	0	0	0	0			0	
514	220-52320-165	ACT 102 EXPENDITURES (E)	7,373	8,805	0	0	0	0	0	0			0	
515	220-52320-170	ACT 102 ARPA EXPENDITURES	5,607	0	0	0	0	0	0	0			0	
516	220-52320-200	EMS FLEX GRANT EXPENDITURES	89,005	286	0	0	4,102	4,102	4,102	0			(4,102)	
517		**EMS GRANTS - REVENUES:**	**101,200**	**0**	**20,453**	**0**	**0**	**0**	**0**	**0**			**0**	
518		**EMS GRANTS - EXPENDITURES:**	**203,185**	**9,091**	**0**	**0**	**4,102**	**4,102**	**4,102**	**0**			**(4,102)**	
519		**EMS GRANTS - TOTAL:**	**(101,985)**	**(9,091)**	**20,453**	**0**	**(4,102)**	**(4,102)**	**(4,102)**	**0**			**4,102**	
520														
521	225-54635-130	RECYCLING OTHER EXPENSE (E)	13,044	0	48,994	15,000	0	15,000	0	15,000			0	
522	225-54635-131	RECYCLING FEES (E)	81,669	75,852	83,775	90,000	42,401	84,802	(5,198)	90,000			5,198	
523	225-54635-150	RECYCLING REPAIRS/MAINT (E)	3,384	1,943	1,982	3,000	0	3,000	0	3,000			0	
524	225-54635-160	RECYCLING PROGRAM SUPPLIES (E)	500	664	500	500	500	500	0	500			0	
525	225-54635-165	RECYCLING TIPPING FEES (E)	27,581	0	0	0		0	0	0			0	
526		**RECYCING- REVENUES, INCL TRANSFER IN:**	**105,421**	**97,725**	**132,652**	**108,500**	**73,053**	**108,662**	**162**	**108,000**			**(662)**	
527		**RECYCLING- EXPENDITURES:**	**126,177**	**78,458**	**135,251**	**108,500**	**42,901**	**103,302**	**(5,198)**	**108,500**			**5,198**	
528		**RECYCLING GRANTS - TOTAL:**	**(20,756)**	**19,267**	**(2,599)**	**0**	**30,152**	**5,360**	**5,360**	**(500)**			**(5,860)**	
529														
530	**KNC FUND**													
531	230-51990-000	EMPLOYEE RECOGNITION		300	450	300	0	300	0	300			0	
532	230-58100-110	KNC REGULAR WAGES		81,929	95,574	90,620	46,833	93,666	3,046	88,000			(5,666)	3.25% COLA Placeholder
533	230-58100-115	KNC EDU OUTREACH WAGES			1,000	0			0	0				3.25% COLA Placeholder
534	230-58100-121	KNC FICA		6,478	7,397	6,932	3,577	7,154	222	6,700			(454)	3.25% COLA Placeholder
535	230-58100-122	KNC RETIREMENT	3,820	3,829	4,081	4,248	2,716	5,431	1,183	4,300			(1,131)	3.25% COLA Placeholder
536	230-58100-123	KNC HEALTH & DENTAL INSURANCE	6,628	7,141	9,792	10,792	4,497	8,994	(1,798)	12,700			3,706	18% Increase
537	230-58100-124	KNC LIFE INSURANCE	41	59	63	70	33	66	(4)	70			4	
538	230-58100-127	KNC HSA FUNDING	3,125	2,500	2,500	2,500	1,250	2,500	(0)	2,500			0	
539	230-58100-130	KNC OTHER EXPENSE	0	0	0	0	442	442	442	500			58	
540	230-58100-180	KNC FUEL		391	442	450	0	0	(450)	0			0	
541	230-58100-200	KNC PHONE EXPENSE		7	716	888	0	888	0				(888)	
542		**KNC - REVENUES:**	**13,614**	**102,634**	**148,503**	**116,800**	**58,086**	**118,554**	**1,754**	**119,000**			**446**	
543		**KNC - EXPENDITURES:**	**13,614**	**102,634**	**122,016**	**116,800**	**59,348**	**119,442**	**2,642**	**115,070**		**0**	**(4,372)**	
544		**KNC - TOTAL:**	**0**	**(0)**	**26,487**	**0**	**(1,262)**	**(888)**	**(888)**	**3,930**			**4,818**	
545														
546	260-52508-000	FIRE & DIVE TEAM MISCELLANEOUS EXPENSES	0	0	31,177	0	8,455	8,455	8,455	0				
547		**FIRE & DIVE TEAM FUND - REVENUES**	**0**	**0**	**37,171**	**0**	**2,207**	**2,207**	**2,207**	**0**			**0**	
548		**FIRE & DIVE TEAM - EXPENDITURES**	**0**	**0**	**31,177**	**0**	**8,455**	**8,455**	**8,455**	**0**			**0**	
549		**FIRE & DIVE TEAM FUND - TOTAL**	**0**	**0**	**5,993**	**0**	**(6,249)**	**(6,248)**	**(6,248)**	**0**			**0**	Employer Reduction from 88% to 86%
550														
551	270-52500-000	RESCUE SQUAD EXPENSES	0	0	0	0	355	355	355	0			(355)	
552	270-52500-165	RESCUE SQUAD MAXWELL DONATION EXPENSE	0	0	0	0	11,100	11,100	11,100	0			(11,100)	
553		**FIRE & DIVE TEAM FUND - REVENUES**	**0**	**0**	**0**	**0**	**498**	**498**	**498**	**0**			**0**	
554		**FIRE & DIVE TEAM - EXPENDITURES**	**0**	**0**	**0**	**0**	**11,455**	**11,455**	**11,455**	**0**			**(11,455)**	
555		**FIRE & DIVE TEAM FUND - TOTAL**	**0**	**0**	**0**	**0**	**(10,957)**	**(10,957)**	**(10,957)**	**0**			**11,455**	Employer Reduction from 88% to 86%
556														

	A	B	D	E	F	H	I	J	K	L	M	N	O	P
1	9/02/26 Committe	EXPENDITURES												
2	DRAFT #2		2023	2024	2025	2026	2026	2026	2026	2027	9/2/2026	9/2/2026	2026 Estimates vs	
3			Prior Year 3	Prior Year 2	Prior Year 1	Current Year	Current Year	Current Year	Current Year Budget	Draft	Meeting	$	2027 Draft Budget	
4	Account	Title	Actual Audited	Actual Audited	Actual Audited	Budget	Actual 6 Mo	Estimates	v. Estimates	Budget	Changes	Change	$ Diff	2026 Budget Notes
557	**LIBRARY FUND - OPERATIONS**													
558	400-51990-000	EMPLOYEE RECOGNITION	750	900	825	1,400	0	1,400	0	1,400			0	3.25% COLA Placeholder
559	400-58100-110	LIBRARY WAGES (E)	196,898	194,703	211,001	224,867	100,889	201,778	(23,089)	210,140			8,362	3.25% COLA Placeholder
560	400-58100-115	LIBRARY UNEMPLOYMENT COMPENSATION (E)	0	0	0	0	1,245	2,490	2,490	0			(2,490)	3.25% COLA Placeholder
561	400-58100-121	LIBRARY FICA (E)	13,345	13,404	14,291	17,019	6,991	13,982	(3,037)	15,970			1,988	3.25% COLA Placeholder
562	400-58100-122	LIBRARY RETIREMENT (E)	9,815	10,665	11,268	7,998	6,284	12,568	4,570	9,297			(3,271)	3.25% COLA Placeholder
563	400-58100-123	LIBRARY HEALTH & DENTAL INSURANCE (E)	28,118	35,750	47,349	49,134	28,219	56,439	7,305	56,439			0	18% Increase
564	400-58100-124	LIFE INSURANCE	0	0	503	400	330	660	260	503			(157)	
565	400-58100-127	LIBRARY HSA FUNDING (E)	11,562	9,698	9,635	10,000	6,406	12,812	2,812	12,000			(812)	
566	400-58100-130	LIBRARY EQUIPMENT (E)	2,902	3,214	858	4,500	4,202	4,500	0	4,050			(450)	
567	400-58100-135	LIBRARY ADMINISTRATION COSTS (E)	10,513	457	776	9,400	0	0	(9,400)	1,000			1,000	
568	400-58100-150	LIBRARY BLDG REPAIRS & MAINT (E)	7,851	3,340	2,916	2,000	6,571	13,143	11,143	2,000			(11,143)	
569	400-58100-155	LIBRARY BLDG SUPPLIES (E)	1,110	568	1,015	771	187	375	(396)	1,000			625	
570	400-58100-160	LIBRARY SUPPLIES (E)	4,343	5,030	3,383	3,500	2,007	3,500	0	3,500			0	
571	400-58100-161	LIBRARY POSTAGE (E)	81	82	79	125	78	125	0	125			0	
572	400-58100-170	LIBRARY BLDG GAS (E)	3,016	2,224	2,836	2,700	2,898	4,000	1,300	2,744			(1,256)	
573	400-58100-171	LIBRARY BLDG ELECTRIC (E)	7,132	7,655	7,858	7,127	3,702	7,127	0	7,443			316	
574	400-58100-173	LIBRARY BLDG WATER & SEWER (E)	763	512	733	810	483	810	0	705			(105)	
575	400-58100-175	JANITORIAL SERVICES (E)	6,115	8,100	7,425	8,100	4,185	8,370	270	7,503			(867)	
576	400-58100-200	LIBRARY TELEPHONE (E)	2,978	5,198	4,321	1,767	857	1,714	(53)	3,553			1,839	
577	400-58200-000	ADULT PRINT (E)	11,808	10,604	9,002	10,000	4,042	9,000	(1,000)	10,000			1,000	
578	400-58200-100	ADULT DIGITAL (E)	1,893	2,510	1,235	1,000	1,000	1,000	0	1,000			0	
579	400-58201-000	CHILDREN PRINT (E)	4,630	4,764	2,957	3,500	1,091	3,500	0	3,500			0	
580	400-58201-100	CHILDREN DIGITAL (E)	346	(58)	106	1,000	245	1,000	0	1,000			0	
581	400-58210-000	LIBRARY TRAINING & CONFERENCES (E)	1,000	1,843	2,494	2,000	0	2,000	0	2,000			0	
582	400-58210-100	TRAINING - GRANT RELATED	0	0	1,069	0	0	0	0	0			0	
583	400-58220-000	LIBRARY MILEAGE EXPENSE (E)	215	458	373	400	400	400	0	400			0	
584	400-58230-000	PROGRAMS FOR CHILDREN & ADULTS (E)	3,495	2,524	3,810	3,000	1,290	3,000	0	3,000			0	
585	400-58232-000	LIBRARY CRAFTS (E)	602	674	596	500	271	500	0	500			0	
586	400-58240-000	LIBRARY MEDIA (E)	2,339	2,005	2,140	3,500	1,302	3,500	0	3,500			0	
587	400-58280-000	LIBRARY PERIODICALS (E)	2,495	1,984	2,266	2,200	1,993	2,200	0	1,900			(300)	
588	400-58310-000	IT/LICENSES/CONTRACTED SERVICE	13,966	12,463	12,721	13,450	10,835	13,450	0	13,822			372	
589		**LIBRARY FUND - REVENUES:**	**352,388**	**367,547**	**380,755**	**355,034**	**218,233**	**362,640**	**7,606**	**369,175**			**6,535**	
590		**LIBRARY FUND - EXPENDITURES:**	**350,082**	**341,271**	**365,841**	**392,168**	**198,005**	**385,343**	**(6,825)**	**379,994**			**(5,349)**	
591		**LIBRARY FUND OPERATIONS - TOTAL:**	**2,306**	**26,276**	**14,914**	**(37,134)**	**20,229**	**(22,703)**	**14,431**	**(10,819)**			**11,884**	
592														
593	**LIBRARY FUND - DONATIONS**													
594	410-58200-101	BOOKS, BOARD COMMITTED (E)	152	0	0	200	0	0	(200)	200			200	
595	410-58200-102	BOOKS, DONOR DESIGNATED (E)	908	180	445	100	267	534	434	100			(434)	
596	410-58240-101	MEDIA, DONOR DESIGNATED (E)	366	0	0	200	0	0	(200)	200			200	
597	410-58250-000	LIBRARY CHAPIN EXPENDITURES (E)	3,830	3,955	3,543	4,000	509	2,500	(1,500)	4,000			1,500	
598	410-58255-000	LIB FRIENDS EXPENDITURE (E)	4,541	3,398	4,717	4,000	10,250	14,138	10,138	4,000			(10,138)	
599	410-58320-000	CAPITAL, BOARD DESIGNATED	0	0	25	0	0	0	0	0			0	
600	410-58330-000	DONOR DESIGNATED EXPENDITURES (E)	4,980	1,787	2,770	4,450	872	1,743	(2,707)	4,400			2,657	
601	410-58340-000	BOARD COMMITTED EXPENDITURES (E)	4,098	8,120	4,378	2,600	6,262	12,523	9,923	2,600			(9,923)	
602		**LIBRARY FUND MISC - REVENUES:**	**23,496**	**11,857**	**19,708**	**52,284**	**5,094**	**52,319**	**35**	**26,319**			**(25,965)**	
603		**LIBRARY FUND MISC - EXPENDITURES:**	**18,876**	**17,440**	**15,878**	**15,550**	**18,159**	**31,438**	**15,888**	**15,500**			**(15,938)**	
604		**LIBRARY FUND DONATIONS - TOTAL:**	**4,620**	**(5,583)**	**3,830**	**36,734**	**(13,065)**	**20,881**	**(15,853)**	**10,819**			**(10,027)**	
605														
606	**FIREWORKS FUND**													
607	415-52320-165	**FIREWORKS EXPENDITURE (E)**	**25,697**	**25,686**	**25,697**	**25,000**	**29,100**	**30,000**	**5,000**	**30,000**			0	
608		**FIREWORKS FUND - REVENUES:**	**28,439**	**30,923**	**27,615**	**29,580**	**28,640**	**30,000**	**420**	**30,000**			**0**	
609		**FIREWORKS FUND - EXPENDITURES:**	**25,697**	**25,686**	**25,697**	**25,000**	**29,100**	**30,000**	**5,000**	**30,000**			**0**	
610		**FIREWORKS FUND - TOTAL:**	**2,742**	**5,237**	**1,917**	**4,580**	**(460)**	**0**	**(4,580)**	**0**			**0**	
611														
612	**TID #1 FUND**													
613	420-52320-165	**TIF #1 EXPENDITURE (E)**	**0**	**0**		**10,000**	**0**	**0**	**(10,000)**	0			0	
614		**TID #1 - REVENUES:**	**NA**	**NA**	**NA**	**12,500**	**0**	**0**	**(12,500)**	171,128			**0**	
615		**TID #1 - EXPENDITURES:**	**NA**	**NA**	**NA**	**10,000**	**0**	0	**(10,000)**	**171,128**			**0**	90% to Reimburse Preserve
616		**TID #1 FUND - TOTAL:**	**NA**	**NA**	**NA**	**2,500**	**0**	**0**	**(2,500)**	**0**			**0**	

Williams Bay 2027 Budget Time-line

8/28/2026

Date	Meeting	Times:	Budget Items
7/21/2026	Department Heads Meeting #1 - Call for Draft Departmental Budgets by August 6, 2026		
8/15/2026	State of Wisconsin - Net New Construction amount published		
8/17/2026	Finance & Personnel	9:00 AM	FP Meeting Set budget review schedule
			FP Meeting review of initial draft Budgets
			FP Meeting Set budget salary increase parameters
			2027 CIP Projects and Borrowings
8/17/2025 (week of)	Department Heads Meetings #3 - Final Draft Budget & CIP. Net New Construction to set allowable levy limits		
Village Code Deadline - September 15th			
08/31/2026 (week of) Committee Budgets and CIP Reviews			
9/2/2026	Water & Sewer	9:00 AM	Water & Sewer
9/2/2026	Streets & Highways	9:30 AM	Public Works
9/2/2026	Parks and Lakefront	10:00 AM	Recreation, Parks
9/2/2026	Protective Services	10:30 AM	Fire, Rescue, Dive, Police
9/14/2026 (week of)	Finance & Personnel Individual Departments Meeting		
9/14/2026 (Mon)	Finance & Personnel	9:00 AM	*CIP and Debt Service (Baird and Village Engineer)*
		:	Water & Sewer and Public Works
		11:00 AM	Lakefront, Parks, Recreation
9/15/2026 (Tues)	Finance & Personnel	9:00 AM	Fire, Rescue, Dive
		:	Police
		:	Library
		11:00 AM	General Administration
9/21/2026 (Week of)	Finance & Personnel	09:00 AM to 11:00 AM	Draft Budget Review (revenues and expenses)
9/30/2026	State of Wisconsin - State Aid $ published		
10/01/2026 (Thrs)	Finance & Personnel	9:00 AM to 11:00 AM	Draft Budgets Review
			2027 Salaries and Wages
			Commitment of Fund Balance 2027
			Levy Limit
			*Public Hearing Notice - publish by Nov 4 for VB 11/16 Public Hearing
10/05/2026 (Mon)	Finance & Personnel - Presentation to Village Board		F&P Presentation of Draft Budget & Draft Appropriations
Village Code Deadline - October 28th			Resolution to the Village Board
10/26/2026 (Mon)	Village Staff - publish public hearing notice		
11/16/2026 (Mon)	Village Board		Public Hearing
			Budget Presentation
			Resolution Adopting Budget and Tax Levy
			*Tax Bills mailed by 12/1

VILLAGE OF WILLIAMS BAY CAPITAL IMPROVEMENT PLAN

2026-2031 ALL PROJECTS

	2026	2027	2028	2029	2030	2031	Total	
EST. BEGINNING FUND BALANCE								
FUNDING SOURCES								
FUTURE GO LEVY SUPPORTED	$ 869,457	$ 478,000	$ 1,070,000	$ 2,235,000	$ 2,495,000	$ 1,306,000	$ 8,453,457	
FUTURE WATER PROCEEDS	$ 1,250,000	$ 671,500	$ 1,500,000		$ 1,100,000	$ 5,317,000	$ 9,838,500	
FUTURE SEWER PROCEEDS		$ 311,000	$ 600,000		$ 851,000	$ 2,175,000	$ 3,937,000	
LRIP SUPPORTED		$ 700,000					$ 700,000	
TOURISM SUPPORTED			$ 1,000,000	$ 465,000	$ 600,000		$ 2,065,000	
CW LOAN PROCEEDS							$ -	
SW LOAN PROCEEDS							$ -	
2022 BOND PROCEEDS	$ 89,983						$ 89,983	
TOTAL SOURCES	**$ 2,209,440**	**$ 2,160,500**	**$ 4,170,000**	**$ 2,700,000**	**$ 5,046,000**	**$ 8,798,000**	**$ 25,083,940**	
TOTAL SOURCES (GEN GO ONLY)	**$ 959,440**	**$ 478,000**	**$ 1,070,000**	**$ 2,235,000**	**$ 2,495,000**	**$ 1,306,000**	**$ 8,543,440**	
USES BY CATEGORY								
Walworth Avenue WM		$ 596,500					$ 596,500	**WATER PROJECTS**
Well 2 Roof		$ 30,000					$ 30,000	
Well 3 Roof		$ 30,000					$ 30,000	
Building Tuckpointing		$ 15,000					$ 15,000	
Elementary School Area Water Improvements			$ 1,500,000				$ 1,500,000	
Loch Vista Water Main					$ 1,100,000		$ 1,100,000	
Non Participating Funds - W Geneva St Water						$ 4,100,000	$ 4,100,000	
Geneva Street - STH 67 Water						$ 617,000	$ 617,000	
Geneva Street WM Replacement						$ 600,000	$ 600,000	
Gravity Sewer Replacement	$ 1,250,000						$ 1,250,000	**SEWER**
Walworth Avenue Sewer Repairs		$ 311,000					$ 311,000	
Elementary School Area Sewer Improvements			$ 600,000				$ 600,000	
Harris Road FM In Geneva St					$ 851,000		$ 851,000	
Non Participating Funds - W Geneva St Sewer						$ 1,480,000	$ 1,480,000	
W. Geneva Sewer Laterails (2031)						$ 695,000	$ 695,000	
Bank Building Purchase and Repairs	$ 475,000	Increase from $450K to $475K					$ 475,000	**GENERAL OBLIGATION PROJECTS**
DPW Plow Truck	$ 300,000						$ 300,000	
Main and Emergency Entries		$ 125,000					$ 125,000	
Squad Car	$ 90,000	$ 95,000			$ 95,000		$ 280,000	
Mower	$ 32,000						$ 32,000	
Utility Vehicle	$ 30,000						$ 30,000	
Pine Tree Removal/Replacement		$ 30,000					$ 30,000	
Library Carpet & Flooring		$ 17,000					$ 17,000	
Document Scanning	$ 15,000						$ 15,000	
PW Furnance Replacement	$ 12,000						$ 12,000	
Library Bathroom Updates		$ 6,000					$ 6,000	
Mobile Speed Board Signs	$ 5,440						$ 5,440	
Geneva St./Cedar Point Dr.					$ 2,400,000		$ 2,400,000	
Edgewater Park Playground Improvements		$ 150,000					$ 150,000	
DPW truck		$ 45,000					$ 45,000	
Lions Park Batting Cage Replacement			$ 35,000				$ 35,000	
Elementary School Area Street Improvements			$ 900,000				$ 900,000	
Lions Park Playground Expansion				$ 200,000			$ 200,000	
Chipper			$ 50,000				$ 50,000	
Geneva Street Bridge			$ 40,000				$ 40,000	
Library Exterior Painting			$ 20,000				$ 20,000	
Lions Park Concessions			$ 15,000				$ 15,000	
Parking Lot Improvements		$ 10,000					$ 10,000	
Library Breaker Panel			$ 10,000				$ 10,000	
Fire Station Renovations				$ 2,000,000			$ 2,000,000	
Landscaping Upgrades				$ 25,000			$ 25,000	
Squad Vests				$ 10,000			$ 10,000	
Non Participating Funds - W Geneva St General						$ 1,306,000	$ 1,306,000	
Lions Park Combo Baseball/Softball Field							$ -	
Removal of Theatre Rd Baseball Field							$ -	
Pollinator Plots & Theatre Rd							$ -	
Theatre Rd Tennis Court Lights							$ -	
HVAC Upgrades | Lions Field House							$ -	
Hard Surface Parking @ Theatre							$ -	
Theater Road Pathway			$ 1,000,000				$ 1,000,000	**TOURISM**
Lions Park Walking Path				$ 65,000			$ 65,000	
East Beach Improvements				$ 200,000			$ 200,000	
Beachhouse Rehabilitation				$ 200,000			$ 200,000	
Boat Launch Parking Lot/Turn Around					$ 600,000		$ 600,000	
Walworth Ave Road		$ 700,000					$ 700,000	**LRIP**
TOTAL USES	$ 2,209,440	$ 2,160,500	$ 4,170,000	$ 2,700,000	$ 5,046,000	$ 8,798,000	$ 25,083,940	
TOTAL USES GEN GO ONLY (THRU 28)	**$ 959,440**	**$ 478,000**	**$ 1,070,000**	**$ 2,235,000**	**$ 2,495,000**	**$ 1,306,000**	**$ 2,507,440**	
EST. ENDING FUND BALANCE	$ -	$ -	$ -	$ -	$ -	$ -		

3b

VILLAGE OF WILLIAMS BAY CAPITAL IMPROVEMENT PLAN

3/10/2026

2026-2031 ALL PROJECTS

	2026	2027	2028	2029	2030	2031	Total	
EST. BEGINNING FUND BALANCE								
FUNDING SOURCES								
FUTURE GO LEVY SUPPORTED	$ 869,457	$ 478,000	$ 1,070,000	$ 2,235,000	$ 2,495,000	$ 1,306,000	$ 8,453,457	
FUTURE WATER PROCEEDS	$ 1,250,000	$ 671,500	$ 1,500,000		$ 1,100,000	$ 5,317,000	$ 9,838,500	
FUTURE SEWER PROCEEDS		$ 311,000	$ 600,000		$ 851,000	$ 2,175,000	$ 3,937,000	
LRIP SUPPORTED		$ 700,000					$ 700,000	
TOURISM SUPPORTED			$ 1,000,000	$ 465,000	$ 600,000		$ 2,065,000	
CW LOAN PROCEEDS							$ -	
SW LOAN PROCEEDS							$ -	
2022 BOND PROCEEDS	$ 89,983						$ 89,983	
TOTAL SOURCES	**$ 2,209,440**	**$ 2,160,500**	**$ 4,170,000**	**$ 2,700,000**	**$ 5,046,000**	**$ 8,798,000**	**$ 25,083,940**	
TOTAL SOURCES (GEN GO ONLY)	**$ 959,440**	**$ 478,000**	**$ 1,070,000**	**$ 2,235,000**	**$ 2,495,000**	**$ 1,306,000**	**$ 8,543,440**	
USES BY CATEGORY								
Walworth Avenue WM		$ 596,500	-- 408,000				$ 596,500	WATER PROJECTS
Well 2 Roof		$ 30,000					$ 30,000	WATER PROJECTS
Well 3 Roof		$ 30,000					$ 30,000	WATER PROJECTS
Building Tuckpointing		$ 15,000					$ 15,000	WATER PROJECTS
Elementary School Area Water Improvements			$ 1,500,000	1,157,000	1320,00		$ 1,500,000	WATER PROJECTS
Loch Vista Water Main					$ 1,100,000		$ 1,100,000	WATER PROJECTS
Non Participating Funds - W Geneva St Water						$ 4,100,000	$ 4,100,000	WATER PROJECTS
Geneva Street - STH 67 Water						$ 617,000	$ ~~617,000~~	WATER PROJECTS 2497,00 ½
Geneva Street WM Replacement	1,705.000					$ 600,000	$ ~~600,000~~	WATER PROJECTS
Gravity Sewer Replacement	$ 1,250,000						$ 1,250,000	SEWER
Walworth Avenue Sewer Repairs		$ ~~311,000~~ 329.000					$ 311,000	SEWER
Elementary School Area Sewer Improvements			$ 600,000	508,000			$ 600,000	SEWER
Harris Road FM In Geneva St					$ 851,000 324,000		$ 851,000	SEWER
Non Participating Funds - W Geneva St Sewer						$ ~~1,480,000~~	$ 1,480,000	SEWER 617,000
W. Geneva Sewer Laterails (2031)						$ 695,000	$ 695,000	SEWER
Bank Building Purchase and Repairs	$ 475,000	Increase from $450K to $475K					$ 475,000	GENERAL OBLIGATON PROJECTS
DPW Plow Truck	$ 300,000						$ 300,000	GENERAL OBLIGATON PROJECTS
Main and Emergency Entries		$ 125,000					$ 125,000	GENERAL OBLIGATON PROJECTS
Squad Car	$ 90,000	$ 95,000			$ 95,000		$ 280,000	GENERAL OBLIGATON PROJECTS
Mower	$ 32,000						$ 32,000	GENERAL OBLIGATON PROJECTS
Utility Vehicle	$ 30,000						$ 30,000	GENERAL OBLIGATON PROJECTS
Pine Tree Removal/Replacement		$ 30,000					$ 30,000	GENERAL OBLIGATON PROJECTS
Library Carpet & Flooring		$ 17,000					$ 17,000	GENERAL OBLIGATON PROJECTS
Document Scanning	$ 15,000						$ 15,000	GENERAL OBLIGATON PROJECTS
PW Furnace Replacement	$ 12,000						$ 12,000	GENERAL OBLIGATON PROJECTS
Library Bathroom Updates		$ 6,000					$ 6,000	GENERAL OBLIGATON PROJECTS
Mobile Speed Board Signs	$ 5,440						$ 5,440	GENERAL OBLIGATON PROJECTS
Geneva St./Cedar Point Dr.					$ 2,400,000		$ 2,400,000	GENERAL OBLIGATON PROJECTS
Edgewater Park Playground Improvements		$ 150,000					$ 150,000	GENERAL OBLIGATON PROJECTS
DPW truck		$ 45,000					$ 45,000	GENERAL OBLIGATON PROJECTS
Lions Park Batting Cage Replacement			$ 35,000				$ 35,000	GENERAL OBLIGATON PROJECTS
Elementary School Area Street Improvements			$ 900,000				$ 900,000	GENERAL OBLIGATON PROJECTS
Lions Park Playground Expansion				$ 200,000			$ 200,000	GENERAL OBLIGATON PROJECTS
Chipper			$ 50,000				$ 50,000	GENERAL OBLIGATON PROJECTS
Geneva Street Bridge			$ 40,000				$ 40,000	GENERAL OBLIGATON PROJECTS
Library Exterior Painting			$ 20,000				$ 20,000	GENERAL OBLIGATON PROJECTS
Lions Park Concessions			$ 15,000				$ 15,000	GENERAL OBLIGATON PROJECTS
Parking Lot Improvements		$ 10,000					$ 10,000	GENERAL OBLIGATON PROJECTS
Library Breaker Panel			$ 10,000				$ 10,000	GENERAL OBLIGATON PROJECTS
Fire Station Renovations				$ 2,000,000			$ 2,000,000	GENERAL OBLIGATON PROJECTS
Landscaping Upgrades				$ 25,000			$ 25,000	GENERAL OBLIGATON PROJECTS
Squad Vests				$ 10,000			$ 10,000	GENERAL OBLIGATON PROJECTS
Non Participating Funds - W Geneva St General						$ 1,306,000	$ 1,306,000	GENERAL OBLIGATON PROJECTS
Lions Park Combo Baseball/Softball Field							$ -	GENERAL OBLIGATON PROJECTS
Removal of Theatre Rd Baseball Field							$ -	GENERAL OBLIGATON PROJECTS
Pollinator Plots & Theatre Rd							$ -	GENERAL OBLIGATON PROJECTS
Theatre Rd Tennis Court Lights							$ -	GENERAL OBLIGATON PROJECTS
HVAC Upgrades | Lions Field House							$ -	GENERAL OBLIGATON PROJECTS
Hard Surface Parking @ Theatre							$ -	GENERAL OBLIGATON PROJECTS
Theater Road Pathway			$ 1,000,000				$ 1,000,000	TOURISM
Lions Park Walking Path				$ 65,000			$ 65,000	TOURISM
East Beach Improvements				$ 200,000			$ 200,000	TOURISM
Beachhouse Rehabilitation				$ 200,000			$ 200,000	TOURISM
Boat Launch Parking Lot/Turn Around		820,000			$ 600,000		$ 600,000	TOURISM
Walworth Ave Road		$ 700,000					$ 700,000	LRIP
TOTAL USES	$ 2,209,440	$ 2,160,500	$ 4,170,000	$ 2,700,000	$ 5,046,000	$ 8,798,000	$ 25,083,940	
TOTAL USES GEN GO ONLY (THRU 28)	**$ 959,440**	**$ 478,000**	**$ 1,070,000**	**$ 2,235,000**	**$ 2,495,000**	**$ 1,306,000**	**$ 2,507,440**	
EST. ENDING FUND BALANCE	$ -	$ -	$ -	$ -	$ -	$ -		

Summary Sheet
Sanitary Sewer and Water Main Improvments Before 2031
Village of Williams Bay, Wisconsin

Project Label - See Map	Item	Streets and Highways	Sanitary Sewer Utility	Water Utility	Total Cost
W-1	Preserve Improvements - TID 1 Funded				
S-7					
W-2	Elementary School Area Improvements	$1,071,000	$508,000	$1,151,000	$2,730,000
S-9					
W-3	STH 67 West - WDOT	$1,099,000	$617,000	$4,091,000	$5,807,000
S-3					
W-4	E. Geneva Street - Includes Water Main and Force Main	$2,130,000	$324,000	$2,497,000	$4,951,000
S-5					
W-5	Canyon Development - 5 Lots - Developer Funded				
S-10					
W-6	Willabay Meadows - 42 Lots - Developer Funded				
S-11					
W-7	Walworth Avenue - South of Geneva Street	$821,000	$329,000	$408,000	$1,558,000
S-8					
W-8	Park Place - 3 Lots - Developer Funded				
W-9	Cedar Point Park - With Planned Roadway Improv.				
W-10	Wiswell Drive				
W-11	Cherry Drive				
S-1	Oakwood and Center Sewer Replacement		$374,400		$374,400
S-2	Sewer Replacement - Gage Marine to Bay Villas		$807,900		$807,900
S-4	LS 5 - Conference Point		$1,500,000		$1,500,000
S-6	Gravity Sewer Upstream of LS 5		$400,000		$400,000
	Totals	$5,121,000	$4,860,300	$8,147,000	$18,128,300

See the Sanitary Improvements Before 2031 Map

See the Water Main Improvements Before 2031 Map

3/13/2026

BAXTER & WOODMAN

Williams Bay Recommendations to Borrow Monies for Water & Sewer Utility Projects

08/10/26

Water Utility						
Recommendations	**Borrow**	**Time**	**Rate Increase**	**Projects**	**Proj Costs**	**Comment**
1	$2,000,000	Nov-27	No	1.5 miles CPPA water Main	$1,980,000	No additional 2027 payments to repay loan
2	$2,000,000	Nov-28	No	1.5 miles CPPA water Main	$1,980,000	Use reserves to repay $2 million loan
3	$7,000,000	Nov-29	No	Geneva Street per WDOT	$4,091,000	Use reserves to repay $4 million loan
				E Geneva Street Water Main	$2,497,000	Apply for rate increase from PSC
	$11,000,000	**2031**	**Yes**		**$10,548,000**	**Water Rate Increase**

Sewer Utility						
Recommendations	**Borrow**	**Time**	**Rate Increase**	**Projects**	**Proj Costs**	**Comment**
1	$2,000,000	Nov-28	No	Liftstation 5 remodel	$1,500,000	No additional 2028 payments to repay loan
				Liftstation 5 remodel B&W	$80,000	
				Projected shortage Borrowed Funds	$222,529	
2	$2,000,000	Nov-29	Yes	Geneva Street per WDOT	$617,000	Sewer Rate Increase March Qtr 2029
				Lift Station 5 Gravity Sewer Lining	$400,000	
				E Geneva Street Force Main	$324,000	
				Replace LS #1 Circle Parkway	$810,000	
	$4,000,000				**$3,953,529**	

Williams Bay Total Projected Financial Need for Water & Sewer Utility and Road Projects

08/10/26

	Water Utility Phase 1 & 2	Sewer Utility Phase 1	Gen Fund Road Replacements	Total
Available Borrowed Funds	$3,700,601	$2,344,471	$700,000	$6,745,072
Water Impact Fees	$600,000	$0	$0	$600,000
Projected Income Preserve TID 1	$5,000,000	$1,650,000	$3,350,000	$10,000,000
Projected Income Old School TID 2	$1,151,000	$508,000	$1,071,000	$2,730,000
Shodeen - Harris Road Lift Station	$0	$168,000	$0	$168,000
Total	$10,451,601	$4,670,471	$5,121,000	$20,243,072
Walworth Ave. 2027	$408,000	$329,000	$821,000	$1,558,000
Additional Projects 2026 through 2028	$2,784,900	$2,238,000	$0	$5,022,900
Long term Projects 2029 -2031+	$35,902,000	$6,511,000	$4,300,000	$46,713,000
Total Projected Need	$39,094,900	$9,078,000	$5,121,000	$53,293,900
				Total
Additional need to Borrow	$28,643,299	$4,407,529	$0	$33,050,828

Williams Bay - Sewer Fund Borrowing and Projects Costs status

08/10/26	Year	Borrowed	Costs	Actual	Bid $$$	B&W Est
Borrowed funds 2021		$2,800,000				
Interest income borrowed funds		$0				
Land&Lakes / Shodeen - Harris Road Lift Station		$168,000				
Total		**$2,968,000**				
Finished Projects						
Elkhorn Road North/South new 12" sewer pipes			$423,529			
Sewer linings			$200,000			
Available Borrowed Funds after Finished Projects		**$2,344,471**	**$623,529**			
Starting Projects 2026-2027-2028						
Public Works new W&S utility truck	2025		$25,000			
Oakwood / Orchard. Sewer repair.Project 1 from 6" to new 8"	2026		$288,000			
Lift Station 4 Gravity Sewer replacement Project # 3	2026		$1,245,333			
B&W engineering cost Project 1 & 3 (includes 5% , or $ 76,867} contingency	2026		$171,667			
Walworth Ave Televising and Sewer Repair	2027		$329,000			
Elementary school area project	2028		$508,000			
Available Borrowed Funds after Pending Future Projects		**-$222,529**	**$2,567,000**			
Long Term Projects						
B&W engineering cost LS 5 system	2028		$80,000			
Liftstation 5 remodel and Discharge Force Main Rehabilitation	2029		$1,500,000			
Lift station 5 Gravity Sewer Relining	2030		$400,000			
STH 67 Sanitary Sewer Replacement per WDOT Project	2031		$617,000			
East Geneva Street Includes Water main and Force Main	2031		$324,000			
Replace LS # 1 Circle Parkway			$810,000			
Replace LS # 2 Washington Parkway			$810,000			
Sanitary Sewer replacement - Future street projects			$800,000			
Improve remaining four (4) lift stations			$1,170,000			
Long term projects total		**-$6,733,529**	**$6,511,000**			

Clean Water Loan 2024		**$2,026,050**				
Starting Projects 2024-2025						
Revised Construction (Building) Change order #1			-$23,944			
05/05/25 Change order #2			$14,778			
Harris Road Lift Station Planning and Design			$92,674			
Harris Road Lift Station Replace old with new station			$1,827,000			
Harris Road Lift Station cost **overrun** (Projected $93,600) **Balance** $115,542			$0			
Total Cost Replacement of Harris Road Lift Station			$1,910,508			

Williams Bay - Water Fund Borrowing and Projects Costs status

08/10/26	Year	Borrowed	Costs	Actual	Bid $$$	B&W Est
Borrowed funds 2021		$5,600,000				
Interest income borrowed funds		$0				
TDS Metrocom LLC Fiber Optics		$5,000				
Total		**$5,605,000**				
Finished Projects						
Elkhorn Road new water main			$720,006			
Cleaned & Repaired lime reactor			$370,932			
Water plant out of floodzone			$42,000			
Clover Street water main			$61,936			
Theatre Road Water tower - Pay off balloon balance 12/15/2025			$323,521			
Well 2 new pump $153,169 bid + $52,035 + $15,800 ad on			$221,004			
Well 3 pump new pump (orig est. $120,000 revised 01/05/26)			$165,000			
Available Borrowed Funds after Finished Projects		**$3,700,601**	**$1,904,399**			
Starting Projects 2026-2027-2028						
Geneva Street East West engineering cost due in 2026	2026		$195,000			
Public Works new W&S utility truck	2025		$25,000			
Walworth Ave - W.geneva street to Liechty	2027		$408,000			
Lead pipes water lines service (2 homes) public sections	2025		$18,900			
Well 2 new Roof	2027		$30,000			
Well 3 new Roof	2027		$30,000			
Well 3 tuckpointing	2027		$15,000			
Elementary school area project	2028		$1,151,000			
CPPA - 1 mile Water Main Replacement (private roads)	2027		$1,320,000			
Available Borrowed Funds after Starting Projects		**$507,701**	**$3,192,900**			
Long Term Projects						
CPPA - 3.7 miles Water Main Replacement (private roads)			$4,884,000			
Upper & Lower Loch Vista new water mains/hydrants (private roads)	2030		$1,320,000			
Geneva Street East West new water mains per WDOT project	2031		$4,091,000			
East Geneva street - Includes Water Main and Force Main	2031		$2,497,000			
Well #4 Olive and Williams Street	2035		$1,500,000			
Water Plant expansion			$2,500,000			
New Water Tower design & permitting			$250,000			
New Water Tower			$2,500,000			
Water Tower (3) removal cost			$250,000			
Well 3 new Generator			$270,000			
Water Main Replacements approximately 12 miles			$15,840,000			
Long Term Projects total		**-$35,394,299**	**$35,902,000**			

Safe Water Loan 2024 (pay back $3,683K, after $860K PF)		**$4,542,950**				
Starting Project 2024-2025 Safe Water Loan Only						
05/05/25 Change order 1			$44,734			
09/15/25 Change order 2			$99,945			
03/01/26 Change order 3 final			$24,897			
Optimize Corrosion Control Study, Design, Permitting B&W , phase 1 and 2			$235,029			
Chorination water plant improvement			$3,979,000			
Water plant improvement proj.cost **overrun** **Balance** $ 159,345			$0			
Total cost Water Plant Project			**$4,383,605**			