VILLAGE OF KIMBERLY

BOARD MEETING AGENDA

Monday, October 13, 2025 at 5:00pm
Rick J. Hermus Council Chambers
515 W. Kimberly Ave.
Kimberly, WI 54136

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1. **Call to Order**

2. **Roll Call**

3. **Moment of Silent Reflection, Pledge of Allegiance**

4. **President's Remarks**

5. **Approval of October 6, 2025 Meeting Minutes**

6. **2026 Budget Presentation- Administrator Recommendations**

7. **Unfinished Business for Consideration or Action**
   a. None

8. **New Business for Consideration or Action**
   a. Kimberly Safety Center Facility Planning and Development
   b. Change Request #18 to SMA Construction Services in the amount of $5,082.71 for the Kimberly Street & Parks Dept. Building
   c. Certificate for Payment #13 to SMA Construction Services in the amount of $774,864.25 for the Kimberly Street & Parks Dept. Building
   d. Ordinance No. 9, Series of 2025 Amending Chapter 430 of the Municipal Code "Streets and Sidewalks" related to Position Title and Fees

9. **Public Participation**

10. **Closed Session**

    The village board will meet pursuant to State Statute 19.85(1)(e) to conduct specific public business in which competitive or bargaining reasons require a closed session related to police services and to discuss the development of properties located in TID No. 6.

    The board may reconvene into open session pursuant to section 19.85(2) of the Wisconsin Statutes for possible action on the closed session matters.

11. **Action on Closed Session matters (if any)**

12. **Adjournment**

Village Board Meeting Virtual Attendance Info
October 13, 2025, 5:00 – 6:00 PM

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Any person wishing to attend the meeting who because of their disability is unable to attend, is requested to contact the ADA Coordinator at 920-788-7500 at least 48 hours prior to the meeting so that reasonable accommodation may be made.

VILLAGE OF KIMBERLY
BOARD MEETING MINUTES
10/06/2025

A meeting of the Kimberly Village Board was called to order on Monday, October 6, 2025 at 5:00pm in the Rick J. Hermus Council Chambers, 515 W. Kimberly Ave by Pro Tem Lee Hammen.

Board Present:	Trustees Tom Gaffney, Dave Hietpas, Mike Hruzek, Norb Karner, Lee Hammen and Marcia Trentlage
Board Excused:	President Chuck Kuen
Staff Present:	Clerk-Treasurer Jennifer Weyenberg, Administrator/Director of Public Works Danielle Block, Community Development Director Sam Schroeder, Community Enrichment Director Holly Femal, Fire Chief Chad Smith, Library Director Holly Selwitschka and Brad Werner of McMahon.

President's Remarks
Pro Tem Hammen wanted to wish everyone a happy National Noodle Day!

Approval of Minutes from the 09-22-2025 Meeting
Trustee Karner moved, Trustee Trentlage seconded the motion to approve. Motion carried by unanimous vote of the board.

2026 Budget Presentation – Department Requests
Administrator Block gave a brief overview of the working budget document. There was some discussion regarding the budget and notations as well. This item will be brought back to the next meeting with updates.

Unfinished Business
None

New Business
Certificate for Payment #2 to Jim Fischer, Inc. in the amount of $3,190.12 for the 2025 Green Dot Sidewalk Program
Trustee Trentlage moved, Trustee Karner seconded the motion to approve certificate for payment #2 to Jim Fischer, Inc. in the amount of $3,190.12 for final payment for work performed through July 11, 2025. Motion carried by unanimous vote of the board.

Certificate for Payment #2 to Blue Sky Contractors, LLC in the amount of $88,273.05 for the Municipal Salt Storage Building
Trustee Hruzek moved, Trustee Gaffney seconded the motion to approve certificate for payment #2 to Blue Sky Contractors, LLC in the amount of $88,273.05 for partial payment for work performed through September 22, 2025. Motion carried by unanimous vote of the board.

Change Requests-SMA Construction Services for the Kimberly Street & Parks Dept. Building:

i. **#13 in the amount of $2,259.36 for added grilles**
ii. **#14 in the amount of $5,788.96 for PVC Jacketing in Wash Bay**
iii. **#15 in the amount of ($2,578.33) for Bulk Water Fill Changes**
iv. **#16 in the amount of $3,620.26 for Signage Changes**
v. **#17 in the amount of $987.22 for Mezz 2 Uline Guardrails**

Trustee Trentlage moved, Trustee Gaffney seconded the motion to approve change requests i.-v. for SMA Construction Services for the Kimberly Streets & Parks Dept. building. Motion carried by unanimous vote of the board.

Certificate for Payment #12 to SMA Construction Services for the Kimberly Street & Parks Dept. Building in the amount of $1,090,778.87

Trustee Karner moved, Trustee Trentlage seconded the motion to approve certificate of payment #12 to SMA Construction Services in the amount of $1,090,778.87 for partial work completed through August 31, 2025. Motion carried by unanimous vote of the board.

Contract for Utility Locates- Lazer Utility Locating LLC

Trustee Gaffney moved, Trustee Trentlage seconded the motion to approve the contract for utility locates with Lazer Utility Locating LLC beginning in 2026 for a 3-year contract contingent upon review by the Village Attorney. Motion carried by unanimous vote of the board.

Purchase Miller Welder for Municipal Services Center

Trustee Trentlage moved, Trustee Gaffney seconded the motion to purchase a Miller Electric welder and accessories for the Municipal Services Center in the amount of $7,160.94, funded through the Capital Projects Fund. Motion carried by unanimous vote of the board.

Deny Application for Operator's License to S. Patel

Trustee Karner moved, Trustee Gaffney seconded the motion to deny the application for S. Patel for an operator's license. Motion carried by a 4-2 vote with Hruzek and Trentlage opposed. The applicant will be notified of his right to appeal this decision.

<u>Public Participation</u>

Trustee Trentlage asked Administrator Block what the ETA is on opening the new Municipal Services Center building. Administrator Block stated that we are getting closer its opening and will be phasing operations back into the building soon. There isn't an exact date, but hopefully close to the end of October.

<u>Closed Session</u>

Trustee Karner moved, Trustee Gaffney seconded the motion to enter closed session pursuant to State Statute 19.85(1)(e) to conduct specific public business in which competitive or bargaining reasons require a closed session related to police services as well as pursuant to 19.85(1)(b) to consider the appeal of an Operator's License application which was previously denied. Motion carried by unanimous vote of the board at 5:22pm.

Trustee Karner moved, Trustee Trentlage seconded the motion to reconvene into open session. Motion carried by unanimous vote of the board at 6:05pm.

No action was taken on closed session matters.

Adjournment
Trustee Karner moved, Trustee Trentlage seconded the motion to adjourn. Motion carried by unanimous vote of the board at 6:05pm.

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Jennifer Weyenberg
Village Clerk-Treasurer

Dated 10/07/25
Drafted by: ELZ
Approved by Village Board: ________________

VILLAGE OF KIMBERLY
2026
WORKING BUDGET DOCS

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Executive Summary

VILLAGE OF KIMBERLY
515 W. Kimberly Avenue
Kimberly, WI 54136

Danielle L. Block
ADMINISTRATOR
DIR. OF PUBLIC WORKS
P 920-788-7500
dblock@vokimberlywi.gov

OCTOBER 13, 2025

Village Board
RE: 2026 Village of Kimberly Budget Proposal 2 – Administrator Recommendations

Department Head budget requests have been reviewed and analyzed. The following budget presentation is the Administrator Recommendations. Village growth in 2025 allows for an increase. It is estimated that the equalized/assessment ratio will again drop, from 76% to 66%.

Expenditure Restraint

As a reminder, the final State Expenditure Restraint maximum allowable 2026 General Fund Operating budget amount is now finalized; a recent law change requires the Wisconsin Department of Revenue (DOR) to release the Consumer Price Index by the end of September. This change allows municipalities more time to develop the budget.

The Village experienced 1.94% increase in net new construction, up from 1.27% in 2024, and an overall increase in equalized value of approximately 12%. These factors play a role in determining the allowed increase in spending per State Expenditure Restraint. The allowable increase for 2025 is 3.96%, or approximately $260,924 over the 2025 general fund operating budget. The estimated maximum allowable general fund operating budget for 2026 is $6,849,910 to qualify under State Expenditure Restraint. The current General Fund budget proposal, $6,403,762, is under the limit for the Village to qualify for expenditure restraint payment in 2027.

Levy Limit

Another reminder, the Village allowable levy has also been estimated based on the factors noted above. The estimated 2025 payable 2026 maximum allowable levy is $4,967,257, an increase of $342,359 over 2024. A portion of this maximum allowable levy is available for expenditures in the general fund, $4,041,173 or an increase of $77,723. The remaining portion, $926,084 is debt service levy, this amount is a direct revenue into the Debt Service Fund (310) and can only be allowed for general obligation debt principal and interest payments in 2026. A final analysis of the mil rate is forthcoming based on the determination of the assessment ratio by the DOR in late-October 2025.

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VILLAGE OF KIMBERLY
515 W. Kimberly Avenue
Kimberly, WI 54136

Danielle L. Block
ADMINISTRATOR
DIR. OF PUBLIC WORKS
P 920-788-7500
dblock@vokimberlywi.gov

Highlights to note for the 2026 Village of Kimberly Budget Proposal 1 – Department Requests

- 2026 Fee Schedule:
  - There are several fee changes being proposed for 2026:
    - Plan Review Fee
    - Alcohol License Inspection Fees
    - Fire Re-Inspection Fees
    - Clarification on Right of Way Permit Fees
  - A final copy of the Fee Schedule will be included in the Budget Binders in mid-October.
  - The revenues are based on these fee increases and revisions.
- CVMIC Insurance:
  - Final estimated values for liability, property and workers compensation insurance have been included in the budget presentation.
  - The Village met with MPIC property insurance to review deductibles and classifications. The premiums were brought down from the first presentation to the Village Board. The deductibles have been brough in line with other liability insurance products to $25,000.
- IT and Managed Services:
  - Budgetary numbers related to information technology and software management have been finalized.
  - Included in the budget are Microsoft basic accounts for all Village employees. This will aid in an employee's ability to utilize Village software, training programs through CVMIC, messaging and enrollments.
- Police Services:
  - With the anticipation of supplemental police services being required in 2026. These associated costs have been included in the expense line item 200.
  - Any one-time costs have been accounted for through the 200 expense account along with the Police Trust Fund option.
  - Overall, costs for police services are anticipated (at this time) to decrease by $279,000. This is taking into account a potential cost share with the Village of Little Chute in police services for coverage of the entire Fox Valley Metro area.
  - Both Village Boards will consider the proposed budget for the Fox Valley Metro Police Department at the Joint Department Budget meeting in Little Chute on Monday, October 20, 2025.
- Debt Service
  - All anticipated debt service payments are projected within the 310 Account. At this time, an additional $279,000 from the General Fund has been

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Danielle L. Block

ADMINISTRATOR

DIR. OF PUBLIC WORKS

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allocated/transferred to the 310 Account in order to reduce the levy required for debt service payments.
  - In 2026, the required levy for debt service payments has also been offset by the bid premium.
  - I do not recommend utilizing any undesignated surplus funds to further offset the levy required for debt service payments.

Please submit any comments or questions regarding the budget to me at your earliest convenience. The 2026 Budget Calendar is included in your binder noting the goals for the months of October and November. I will continue to refine the revenues and expenditures through the month as the State and County make more data available. The Tax Summary Analysis will be completed as soon as the final Assessment Ratio is released by the State.

Sincerely,

Danielle L. Block

ADMINISTRATOR/DIRECTOR OF PUBLIC WORKS

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VILLAGE OF KIMBERLY
2026 BUDGET CALENDAR

POLICY DATE	CALENDAR DATE	INFORMATION TO BE COMPLETED
August		***Department Head Meeting to Present Budget Guidance (Create 2026 Budget Needs)***
By Second Tuesday in August	**August 26, 2025**	**Operating Budget Instructions/Template Available**
First Tuesday in September	**September 16, 2025**	**Operating Budgets Due to Administrator**
	September 2025	Department Heads & Admin Review/Completion of Operating Budget
Fourth Friday in September	**September 26, 2025**	**2026 Operating Budget Final Review by Village Administrator**
First Monday in October	**October 6, 2025**	**Tentative Budget Work Session with Village Board - Department Requests**
Second Monday in October	**October 13, 2025**	**Budget Work Session with Village Board (Committee of the Whole) - Administrator Recommendations**
Second Tuesday in October	**October 14, 2025**	**Budget Work Session with the Water Commission**
Third Monday in October	**October 20, 2025**	**Joint Department - Fox Valley Metro Police Department Budget Workshop (LC & K) Held in Kimberly with Virtual Option**
By First Monday in November	**November 3, 2025**	**Budget Work Session with Village Board - Final Administrator Recommendations**
Second Tuesday in November	**November 4, 2025**	**Approval of 2026 Operating Budget - Water Utility by Water Commission**
By Second Monday in November	***November 10, 2025***	***Target Public Hearing & Adoption of 2026 Operating Budget by Village Board***

August 15 - Equalized Value Released by State
Health Insurance Open Enrollment is Oct 6 - Oct 31, 2025

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Personnel Schedules

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VILLAGE OF KIMBERLY VB APPROVED XX/XX/XXXX

2026 WAGE STRUCTURE: HYBRID PLAN *2026 COLA 2.5%*

GRADE	JOB TITLE	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5		PR	MAX
		87.50%	90.00%	92.50%	95.00%	97.50%	100.00%	Performance	120.00%
		Min					C/P	Range	Max
T	Administrator/Dir of Public Works	$55.95	$57.55	$59.14	$60.74	$62.34	$63.94	--->	$76.73
S	--	$52.84	$54.35	$55.86	$57.37	$58.88	$60.39	--->	$72.47
R	--	$49.71	$51.13	$52.55	$53.97	$55.39	$56.81	--->	$68.17
Q	--	$47.22	$48.57	$49.92	$51.27	$52.62	$53.97	--->	$64.76
P	--	$44.71	$45.99	$47.27	$48.55	$49.82	$51.10	--->	$61.32
O	--	$42.21	$43.42	$44.62	$45.83	$47.03	$48.24	--->	$57.89
N	Community Development Director	$39.71	$40.84	$41.98	$43.11	$44.25	$45.38	--->	$54.46
M	Deputy Director of Public Works Library Director	$37.21	$38.28	$39.34	$40.40	$41.47	$42.53	--->	$51.04
L	Community Enrichment Director	$34.69	$35.69	$36.68	$37.67	$38.66	$39.65	--->	$47.58
K	Clerk-Treasurer	$32.21	$33.13	$34.05	$34.97	$35.89	$36.81	--->	$44.17
J	--	$29.71	$30.56	$31.40	$32.25	$33.10	$33.95	--->	$40.74
I	Mechanic Parks Lead Streets Lead	$27.20	$27.98	$28.76	$29.54	$30.31	$31.09	--->	$37.31
H	Street and Park Operator (Adv) Working Maintenance Foreman Adult Services Librarian Youth Services Librarian	$24.71	$25.42	$26.12	$26.83	$27.53	$28.24	--->	$33.89
G	Street and Park Operator (Entry) Administrative Assistant (Adv) Clerk of Courts/Utility Billing Clerk Deputy Treasurer/Admin Asst (Adv) Deputy Clerk/Admin Asst (Adv) Library Supervisor	$22.20	$22.83	$23.47	$24.10	$24.74	$25.37	--->	$30.44
F	--	$20.33	$20.91	$21.49	$22.07	$22.65	$23.23	--->	$27.88
E	Resident Services Specialist Library Assistant 2	$19.08	$19.62	$20.17	$20.71	$21.26	$21.80	--->	$26.16
D	Custodian	$17.83	$18.34	$18.85	$19.36	$19.87	$20.38	--->	$24.46
C	Library Assistant 1	$16.58	$17.06	$17.53	$18.00	$18.48	$18.95	--->	$22.74
B	--	$15.32	$15.76	$16.20	$16.63	$17.07	$17.51	--->	$21.01
A	--	$13.78	$14.18	$14.57	$14.96	$15.36	$15.75	--->	$18.90

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VILLAGE OF KIMBERLY VB APPROVED XX/XX/XXXX

2026 SEASONAL WAGE STRUCTURE: HYBRID PLAN *2026 COLA* *2.50%*

		Step 1	Step 2	Step 3	Step 4	Step 5	C/P	PR	Max.
GRADE	JOB TITLE	**88%**	**90%**	**93%**	**95%**	**98%**	**100%**	**Performance**	**120%**
		Min.					C/P	Range	Max.
E	**Beach Supervisor**	$ 20.06	$ 20.46	$ 21.07	$ 21.50	$ 21.93	$ 22.36	→	$ 26.84
D	**Special Seasonal Assistant Street/Parks Seasonal Baseball Supervisor Head Guard**	$ 17.95	$ 18.31	$ 18.86	$ 19.23	$ 19.62	$ 20.01	→	$ 24.01
C	**Lifeguard**	$ 15.84	$ 16.15	$ 16.64	$ 16.97	$ 17.31	$ 17.66	→	$ 21.19
B	**Umpire/Referee Consession/Cashier**	$ 11.61	$ 11.85	$ 12.20	$ 12.44	$ 12.69	$ 12.95	→	$ 15.54
A	**Scorekeeper Downmarker**	$ 9.50	$ 9.69	$ 9.98	$ 10.18	$ 10.39	$ 10.59	→	$ 12.71

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ACCOUNT 101
General Government

Account Number	Account Title	2024 Prior yr Budget	2024 Prior yr Actual	2025 Current yr Budget	2025 YTD Actual	2025 Projected Projected	2026 Requested Requested	Percent Change	2026 Admin Recommend Recommended	Percent Change
	GENERAL FUND REVENUES									
	TAXES									
101-41-4111	GENERAL PROPERTY TAXES	3,929,514.00	3,929,514.00	3,963,450.00	3,963,449.62	3,963,450	4,088,047	3%	4,040,000	2%
101-41-4112	STATE-PERSONAL PROPERTY TX AID	0.00	0.00	0.00	0.00	0	0	0%	0	0%
101-41-4120	2020 OUTAGAMIE CO SALES TAX	0.00	0.00	0.00	0.00	0	0	0%	0	0%
101-41-4121	LOCAL SHARE ROOM TAX	35,000.00	51,265.50	45,000.00	35,240.89	52,850	45,000	0%	45,000	0%
101-41-4131	PILOT-WATER UTILITY	168,000.00	169,176.00	168,000.00	0.00	168,000	168,000	0%	168,000	0%
101-41-4132	PILOT-COUNTY HOUSING	10,000.00	11,384.64	11,385.00	12,043.08	12,043	10,000	-12%	12,050	6%
101-41-4150	OVER/SHORT ON TAXES	0.00	-3,273.90	0.00	-828.78	-829	0	0%	0	0%
101-41-4180	INTEREST ON TAXES	0.00	0.00	0.00	0.00	0	0	0%	0	0%
	Total: TAXES	4,142,514.00	4,158,066.24	4,187,835.00	4,009,904.81	4,195,514	4,311,047	3%	4,265,050	2%
	SPECIAL ASSESSMENTS									
101-42-4210	2023 CONCRETE APRON SUNSET	0.00	49,364.73	0.00	0.00	0	0	#DIV/0!	0	#DIV/0!
101-42-4211	2020 CONCRETE APRON ASSESSMENT	2,482.00	2,482.16	2,650.00	0.00	2,650	486	-82%	486	-82%
101-42-4212	2019 STREET PROJECTS	23,213.00	7,072.87	7,540.00	0.00	7,540	8,488	13%	8,488	13%
101-42-4213	2013 STREET PROJECTS	0.00	0.00	0.00	0.00	0	0	#DIV/0!	0	#DIV/0!
101-42-4214	2020 STREET PROJECTS	0.00	0.00	0.00	0.00	0	0	0%	0	0%
101-42-4215	2011 STREET PROJECTS	0.00	0.00	0.00	0.00	0	0	0%	0	0%
101-42-4216	2012 STREET PROJECTS	0.00	0.00	0.00	0.00	0	0	#DIV/0!	0	#DIV/0!
101-42-4217	2014 STREET PROJECTS	2,103.00	0.17	0.00	0.00	0	0	#DIV/0!	0	#DIV/0!
101-42-4218	2015 STREET PROJECTS	8,040.00	8,910.25	3,460.00	0.00	3,460	0	-100%	0	-100%
101-42-4219	2016 STREET PROJECTS	3,879.00	3,879.11	4,190.00	546.77	4,190	4,034	-4%	4,034	-4%
101-42-4220	SIDEWALKS	1,322.00	-1.51	0.00	0.00	0	0	#DIV/0!	0	#DIV/0!
101-42-4221	2018 STREET PROJECTS	5,483.00	5,080.86	6,070.00	0.00	6,070	4,466	-26%	4,466	-26%
101-42-4223	2011 MINI-STORM SEWER PROJ.	0.00	0.00	0.00	0.00	0	0	0%	0	0%
101-42-4224	2012 MINI-STORM SEWER PROJ.	0.00	0.00	0.00	0.00	0	0	0%	0	0%
101-42-4225	2013 MINI-STORM SEWER PROJ.	0.00	0.00	0.00	0.00	0	0	0%	0	0%
101-42-4226	2014 MINI-STORM SEWER PROJ.	0.00	0.00	0.00	0.00	0	0	0%	0	0%
101-42-4228	H20 PRIVATE LATERAL-5YR PLA	0.00	0.00	0.00	0.00	0	0	#DIV/0!	0	#DIV/0!
101-42-4240	PARKING LOTS - BUSINESS	0.00	0.00	0.00	0.00	0	0	#DIV/0!	0	#DIV/0!
101-42-4250	INTEREST ON ASSESSMENTS	15,419.00	18,548.65	12,190.00	1,072.31	12,190	2,217	-82%	2,217	-82%
	Total: SPECIAL ASSESSMENTS:	61,941.00	95,337.29	36,100.00	1,619.08	36,100	19,691	-45%	19,691	-45%
	INTERGOVERNMENTAL REVENUES									
101-43-4312	STATE-PERSONAL PROPERTY TX AID	7,177.00	7,177.17	7,177.00	36,257.82	36,258	36,258	405%	36,258	405%
101-43-4324	FEDERAL BUS SUBSIDY	56,440.00	31,890.00	38,700.00	47,584.80	37,916	40,048	3%	40,048	3%
101-43-4325	FEDERAL GRANTS	0.00	0.00	0.00	0.00	0	0	0%	0	0%
101-43-4340	SHARED TAXES FROM STATE	688,481.00	701,394.23	713,003.00	158,211.27	713,003	781,234	10%	781,234	10%
101-43-4341	STATE-FIRE DUES DISTRIBUTIO	28,000.00	37,939.11	40,000.00	41,237.18	41,237	42,000	5%	42,000	5%
101-43-4353	STATE AID - ROAD ALLOTMENT	400,000.00	416,974.31	479,520.00	359,640.33	416,974	0	-100%	0	-100%
101-43-4354	STATE AID - BUS SUBSIDY	28,664.00	30,461.80	32,852.00	9,669.00	32,852	33,882	3%	33,882	3%
101-43-4355	STATE AID - DNR GRANTS	0.00	0.00	0.00	0.00	0	0	0%	0	0%
101-43-4356	STATE AID - COMPUTERS	9,677.00	9,676.51	9,677.00	9,676.51	9,677	9,677	0%	9,677	0%
101-43-4370	LOCAL SHARE BUS SUBSIDY	0.00	0.00	0.00	0.00	0	0	#DIV/0!	0	#DIV/0!

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		2024 Prior yr Budget	2024 Prior yr Actual	2025 Current yr Budget	2025 YTD Actual	2025 Projected	2026 Requested	Percent Change	2026 Admin Recommend	Percent Change
	Total: INTERGOV REVENUES:	1,218,439.00	1,235,513.13	1,320,929.00	662,276.91	1,287,917	943,099	-29%	943,099	-29%
	LICENSES AND PERMITS									
101-44-4409	ALARM PERMIT	0.00	0.00	0.00	0.00	0	0	#DIV/0!	0	#DIV/0!
101-44-4410	AMUSEMENT DEVICES	1,100.00	960.00	1,100.00	962.30	1,280	1,100	0%	1,100	0%
101-44-4411	LIQUOR-MALT BEVERAGE LICENS	5,000.00	6,374.00	6,500.00	6,441.02	6,500	6,500	0%	6,500	0%
101-44-4412	OPERATORS/BARTENDER LICENSE	4,000.00	4,593.00	4,000.00	5,524.00	5,500	4,500	13%	4,500	13%
101-44-4413	CIGARETTE LICENSE	75.00	75.00	75.00	100.00	100	100	33%	100	33%
101-44-4415	CONDITIONAL USE PERMIT	0.00	0.00	0.00	0.00	0	0	0%	0	0%
101-44-4419	JUNK DEALER/SOLICITOR PERMI	200.00	500.00	500.00	100.00	100	300	-40%	300	-40%
101-44-4421	WEIGHTS AND MEASURES	3,244.00	6,887.50	2,150.00	150.00	2,150	5,350	149%	5,350	149%
101-44-4422	DOG LICENSE	4,000.00	4,106.00	4,000.00	2,998.00	4,000	4,000	0%	4,000	0%
101-44-4423	CHICKEN LICENSE	0.00	75.00	0.00	90.00	75	75	#DIV/0!	75	#DIV/0!
101-44-4430	CSM PLAT REVIEW FEES	100.00	1,760.00	100.00	2,780.00	3,500	1,500	1400%	1,500	1400%
101-44-4431	BUILDING PERMITS	8,000.00	7,990.00	8,000.00	51,060.43	55,000	20,000	150%	20,000	150%
101-44-4432	ELECTRICAL LICENSE	0.00	125.00	0.00	0.00	0	0	0%	0	0%
101-44-4433	ELECTRICAL PERMITS	2,000.00	1,823.00	2,000.00	22,980.00	25,000	8,000	300%	8,000	300%
101-44-4434	PLUMBING PERMITS	2,000.00	2,339.60	2,500.00	13,713.60	17,350	8,000	220%	8,000	220%
101-44-4435	HVAC-HEATING & AIR CONDITIO	1,000.00	2,043.72	1,500.00	9,066.47	10,000	3,500	133%	3,500	133%
101-44-4436	CONSTRUCTION PERMITS	1,000.00	11,670.90	5,500.00	10,147.18	12,000	11,500	0%	11,500	0%
101-44-4437	ACCOMODATIONS PERMIT	0.00	0.00	0.00	60.00	60	60	0%	60	0%
101-44-4438	IMPACT FEES	500.00	1,000.00	500.00	1,500.00	1,500	3,000	500%	3,000	500%
101-44-4440	BOARD OF APPEALS-PUBLIC CHG	120.00	120.00	120.00	0.00	0	0	-100%	0	-100%
	Total: LICENSES AND PERMITS:	32,339.00	52,442.72	38,545.00	127,673.00	144,115	77,485	101%	77,485	101%
	FINES, FORFEITURES & PENALTY									
101-45-4510	COURT PENALTIES AND FINES	56,000.00	61,616.89	40,000.00	46,596.03	56,000	40,000	0%	40,000	0%
101-45-4511	RESTITUTION/WITNESS FEE	0.00	0.00	0.00	0.00	0	0	0%	0	0%
101-45-4512	PARKING FINES	9,000.00	12,010.00	8,000.00	9,370.00	12,000	8,000	0%	8,000	0%
	Total: FINES, FORFEITURES & PENALTY:	65,000.00	73,626.89	48,000.00	55,966.03	68,000	48,000	0%	48,000	0%
	PUBLIC CHARGES FOR SERVICES									
101-46-4610	CLERK'S FEES	5,000.00	4,027.96	5,000.00	5,566.69	6,000	5,000	0%	5,000	0%
101-46-4611	LICENSE PUBLICATION FEES	250.00	255.00	250.00	315.00	350	250	0%	250	0%
101-46-4629	FIELD RENTALS	5,500.00	6,630.00	9,000.00	7,050.00	11,000	11,400	27%	11,400	27%
101-46-4631	TRUCK AND EQUIPMENT RENTAL	3,300.00	0.00	100.00	0.00	0	0	-100%	0	-100%
10-146-4640	POLYCART CHARGES	2,500.00	2,894.00	3,000.00	2,283.50	3,000	3,000	0%	3,000	0%
101-46-4642	GARBAGE & REFUSE COLLECTION	33,000.00	30,812.63	33,000.00	28,689.91	33,000	33,000	0%	33,000	0%
101-46-4644	WEED CONTROL\SNOW REMOVAL	750.00	601.78	750.00	1,119.15	1,200	1,000	33%	1,000	33%
101-46-4670	LIBRARY FINES	0.00	64.65	0.00	0.00	0	0	0%	0	0%
101-46-4671	LIBRARY COPY MACHINE	0.00	0.00	0.00	0.00	0	0	0%	0	0%
101-46-4672	PARK/SHELTER RESERVATIONS	5,200.00	5,456.64	5,200.00	4,644.55	4,800	600	-88%	600	-88%
101-46-4673	KIM-TALK ADVERTISEMENT	1,500.00	1,650.00	1,500.00	825.00	825	1,500	0%	1,500	0%
101-46-4674	MUNICIPAL COMPLEX RENTAL	11,000.00	13,026.13	11,500.00	5,037.10	9,000	11,000	-4%	11,000	-4%
101-46-4675	RECREATION PROGRAMS	28,000.00	25,411.34	32,000.00	36,142.02	35,000	32,000	0%	32,000	0%
101-46-4676	RECREATION TICKET SALES	0.00	0.00	0.00	0.00	0	0	#DIV/0!	0	#DIV/0!
101-46-4677	RECREATION SPONSORSHIPS	4,600.00	5,600.00	5,000.00	4,850.00	4,850	5,000	0%	5,000	0%

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101-46-4678	RECREATION CAP & PANT SALES	2,000.00	2,460.02	2,300.00	1,673.11	1,675	2,000	-13%	2,000	-13%
101-46-4680	SUNSET BEACH ADMISSIONS	40,000.00	33,681.27	38,000.00	31,070.80	31,065	35,000	-8%	35,000	-8%
101-46-4681	SUNSET BEACH CONCESSIONS	14,000.00	11,466.50	13,000.00	10,582.79	10,600	12,000	-8%	12,000	-8%
101-46-4682	SUNSET BEACH PROGRAMS	0.00	0.00	16,400.00	0.00	0	6,000	-63%	6,000	-63%
101-46-4683	SUNSET BEACH SEASON PASSES	9,850.00	8,863.54	8,000.00	6,892.92	6,820	7,000	-13%	7,000	-13%
101-46-4684	BOAT LAUNCH PERMIT	3,500.00	2,910.83	3,500.00	2,657.49	2,500	3,000	-14%	3,000	-14%
101-46-4685	YARD WASTE PERMIT	2,800.00	2,992.76	3,000.00	3,011.54	3,500	3,500	17%	3,500	17%
101-46-4686	SPECIAL EVENT FEES	2,500.00	3,214.68	4,600.00	3,438.33	3,000	4,500	-2%	4,500	-2%
	Total: PUBLIC CHARGES FOR SERVICES:	175,250.00	162,019.73	195,100.00	155,849.90	168,185	176,750	-9%	176,750	-9%
	INTERGOV CHGS FOR SERVICES									
101-47-4700	DEBT PROCEEDS	0.00	0.00	0.00	0.00	0	0	#DIV/0!	0	0%
101-47-4736	POLICE DEPARTMENT TRUST	0.00	0.00	0.00	0.00	0	0	#DIV/0!	0	0%
101-47-4740	CABLE TV FRANCHISE FEES	64,000.00	61,830.39	64,900.00	44,830.15	60,000	61,000	-6%	61,000	-6%
101-47-4741	STATE-AID VIDEO SERV PROVIDER	14,078.00	14,077.90	14,078.00	14,077.90	14,078	14,078	0%	14,078	0%
101-47-4744	IT REIMBURSEMENT	56,850.00	56,850.00	49,880.00	9,976.00	49,880	57,790	16%	57,410	15%
101-47-4745	WATER UTILITY-OFFICE RENT	24,703.00	25,703.00	28,660.00	14,514.00	28,660	39,043	36%	39,043	36%
101-47-4746	WATER UTILITY-CENTRAL OFFIC	166,129.00	177,393.00	151,973.00	75,986.00	151,973	154,699	2%	154,699	2%
101-47-4747	COMPLEX TRUST FUND	0.00	0.00	0.00	0.00	0	0	0%	0	0%
101-47-4748	STORM UTILITY REIMBURSEMENT	185,784.00	185,783.00	115,574.00	57,788.00	115,574	127,523	10%	127,523	10%
101-47-4749	SANITARY SEWER REIMBURSEMEN	141,998.00	141,998.00	79,014.00	39,508.00	79,014	96,488	22%	96,488	22%
101-47-4750	LITTLE CHUTE CHARGES	0.00	0.00	0.00	0.00	0	0	#DIV/0!	334,198	#DIV/0!
101-47-4751	TIF #5 REIMBURSEMENT	18,262.00	18,262.00	14,583.00	7,292.00	14,583	9,218	-37%	9,218	-37%
101-47-4752	TIF #6 REIMBURSEMENT	0.00	2,240.00	2,300.00	1,150.00	2,300	9,218	0%	9,218	0%
	Total: INTERGOV CHGS FOR SERVICES	671,804.00	684,137.29	520,962.00	265,122.05	516,062	569,057	9%	902,875	73%
	MISCELLANEOUS REVENUE									
101-48-4810	INTEREST-GENERAL INVESTMENT	69,182.00	108,055.75	85,000.00	51,011.12	70,000	82,000	-4%	82,000	-4%
101-48-4814	INTEREST-TRUST FUNDS	29,031.00	116,178.69	50,000.00	79,036.47	105,380	50,000	0%	50,000	0%
101-48-4820	PROPERTY RENTAL INCOME	0.00	0.00	0.00	0.00	0	0	0%	0	0%
101-48-4830	SALE OF MERCHANDISE & SUPPL	0.00	27,224.00	0.00	4,121.00	4,121	0	0%	0	0%
101-48-4832	SALE OF LAND(CAPITAL ASSETS	0.00	0.00	0.00	38,061.00	38,061	0	0%	0	0%
101-48-4835	WASTE OIL	0.00	0.00	0.00	0.00	0	0	0%	0	0%
101-48-4840	ANTENNA RENTAL (JULY-DEC)	14,500.00	32,526.42	14,500.00	28,059.42	26,150	35,000	141%	35,000	141%
101-48-4850	DONATIONS- PARKS OUTLAY	0.00	16,700.00	0.00	11,550.00	11,450	0	0%	0	0%
101-48-4852	DONATIONS- VERHAGEN PARK	0.00	21,010.86	0.00	0.00	0	0	0%	0	0%
101-48-4855	FIRE DEPART DONATIONS/GRANT	0.00	54,526.00	0.00	11,555.10	11,555	0	0%	0	0%
101-48-4856	REIMBURSEMENT- FIRE DEPT	0.00	500.00	0.00	0.00	0	0	0%	0	0%
101-48-4857	REIMBURSEMENT- PARKS	0.00	3,057.98	0.00	4,450.89	4450.89	0	0%	0	0%
101-48-4858	REIMBURSEMENT- STREETS	0.00	459.21	0.00	30,039.73	24,750	0	0%	0	0%
101-48-4860	GRANTS	0.00	13,225.03	5,000.00	0.00	0	0	0%	0	0%
101-48-4865	CENTENNIAL PROCEEDS	0.00	16.11	0.00	0.00	0	0	0%	0	0%
101-48-4880	CVMIC REFUND OF PREMIUM	0.00	8,597.00	5,000.00	5,000.00	7,088	5,000	0%	5,000	0%
101-48-4885	EMPLOYEE APPRECIATION FUND	0.00	4,770.70	0.00	2,566.76	3,000	3,000	0%	3,000	0%
	Total: MISCELLANEOUS REVENUE	112,713.00	406,847.75	159,500.00	265,451.49	306,006	175,000	10%	175,000	10%
	OTHER FINANCING SOURCES									

		2024 Prior yr Budget	2024 Prior yr Actual	2025 Current yr Budget	2025 YTD Actual	2025 Projected	2026 Requested	Percent Change	2026 Admin Recommend	Percent Change
101-49-4900	PROCEEDS ON LT DEBT	0.00	9,980,000.00	0.00	0.00	0	0	0%	0	0%
101-49-4901	PREMIUM ON LTD	0.00	200,207.00	0.00	0.00	0	0	0%	0	0%
101-49-4940	INSURANCE REIMBURSEMENT	0.00	7,417.81	0.00	1,005.92	1,005	0	0%	0	0%
101-49-4941	FEMA REIMBURSEMENT-2019 STORM	0.00	0.00	0.00	0.00	0	0	0%	0	0%
101-49-4945	STATE OF WI-COVID 19 CARES	0.00	0.00	0.00	0.00	0	0	0%	0	0%
101-49-4950	MISCELLANEOUS INCOME	0.00	10,890.19	0.00	0.00	0	0	0%	0	0%
101-49-4999	TRANSFERS	71,000.00	71,000.00	82,015.00	0.00	82,015	81,425	0%	81,425	0%
	Total: OTHER FINANCING SOURCES	71,000.00	89,308.00	82,015.00	1,005.92	83,020	81,425	0%	81,425	0%
	TOTAL REVENUES GENERAL FUND	6,551,000.00	6,957,299.04	6,588,986.00	5,544,869.19	6,804,919	6,401,554	-3%	6,689,375	2%
	GENERAL FUND EXPENDITURES									
	VILLAGE BOARD									
101-5111-100	WAGES/SALARIES	38,500.00	38,500.12	38,500.00	28,875.15	38,500	38,500	0%	38,500	0%
101-5111-160	SOCIAL SECURITY	2,950.00	3,252.68	2,950.00	2,208.69	2,650	2,945	0%	2,945	0%
101-5111-161	RETIREMENT	0.00	0.00	0.00	0.00	0	0	#DIV/0!	0	#DIV/0!
101-5111-162	HEALTH INSURANCE	0.00	0.00	0.00	0.00	0	0	#DIV/0!	0	#DIV/0!
101-5111-163	DENTAL INSURANCE	0.00	0.00	0.00	0.00	0	0	#DIV/0!	0	#DIV/0!
101-5111-164	LIFE INSURANCE	0.00	0.00	0.00	0.00	0	0	#DIV/0!	0	#DIV/0!
101-5111-165	LONG-TERM DISABILITY	0.00	0.00	0.00	0.00	0	0	#DIV/0!	0	#DIV/0!
101-5111-200	VILLAGE BOARD EXPENSES	14,400.00	15,387.76	14,400.00	1,645.43	14,400	14,400	0%	14,400	0%
	Total: VILLAGE BOARD	55,850.00	57,140.56	55,850.00	32,729.27	55,550	55,845	0%	55,845	0%
	MUNICIPAL COURT									
101-5121-100	WAGES/SALARIES	29,804.00	31,378.62	26,525.55	20,015.34	26,750	28,380	7%	28,380	7%
101-5121-103	PART-TIME WAGES	0.00	0.00	0.00	0.00	0	0	#DIV/0!	0	#DIV/0!
101-5121-160	SOCIAL SECURITY	2,280.00	2,041.58	2,029.21	1,462.63	2,000	2,170	7%	2,170	7%
101-5121-161	RETIREMENT	1,468.00	1,558.85	1,843.53	919.42	1,800	2,043	11%	2,043	0.108395
101-5121-162	HEALTH INSURANCE	0.00	10,298.66	0.00	6,425.36	8,500	8,541	#DIV/0!	8,541	#DIV/0!
101-5121-163	DENTAL INSURANCE	0.00	104.28	0.00	110.83	105	78	#DIV/0!	78	#DIV/0!
101-5121-164	LIFE INSURANCE	48.00	46.32	36.00	27.94	36	40	11%	40	0.111111
101-5121-165	LONG-TERM DISABILITY	0.00	107.16	0.00	69.20	107	94	#DIV/0!	94	#DIV/0!
101-5121-200	MUNICIPAL COURT EXPENSES	41,480.00	47,180.86	42,720.00	28,209.49	42,700	43,789	3%	43,789	3%
	Total: MUNICIPAL COURT	75,080.00	92,716.33	73,154.29	57,240.21	81,998	85,135	16%	85,135	16%
	LICENSE AND PERMITS									
101-5125-200	EXPENSES	3,950.00	2,157.00	3,950.00	1,049.42	2,000	3,950	0%	3,950	0%
	Total: LICENSE AND PERMITS	3,950.00	2,157.00	3,950.00	1,049.42	2,000	3,950	0%	3,950	0%
	LEGAL FEES									
101-5130-200	LEGAL FEES EXPENSES	20,000.00	12,678.40	20,000.00	11,150.65	20,000	20,200	1%	20,200	1%
	Total: LEGAL FEES	20,000.00	12,678.40	20,000.00	11,150.65	20,000	20,200	1%	20,200	1%
	ADMINISTRATIVE									
101-5141-100	WAGES/SALARIES	79,369.00	129,505.23	73,441.31	54,196.88	72,285	79,314	8%	79,314	8%

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101-5141-160	SOCIAL SECURITY	6,072.00	10,535.98	5,618.26	4,519.73	5,025	6,067	8%	6,067	8%
101-5141-161	RETIREMENT	5,476.00	8,935.89	5,104.17	3,766.65	5,050	5,710	12%	5,710	12%
101-5141-162	HEALTH INSURANCE	5,258.00	7,043.78	3,004.80	2,520.32	3,005	3,005	0%	3,005	0%
101-5141-163	DENTAL INSURANCE	0.00	9.80	0.00	2.47	9	0	#DIV/0!	0	#DIV/0!
101-5141-164	LIFE INSURANCE	49.00	26.58	28.00	18.16	22	35	25%	35	25%
101-5141-165	LONG-TERM DISABILITY	405.00	211.02	374.55	292.64	385	397	6%	397	6%
101-5141-200	ADMINISTRATIVE EXPENSES	7,600.00	11,083.64	12,600.00	10,538.58	12,000	8,850	-30%	8,850	-30%
	Total: ADMINISTRATIVE	104,229.00	167,351.92	100,171.09	75,855.43	97,781	103,378	3%	103,378	3%
	CENTRAL OFFICE									
101-5143-100	WAGES/SALARIES	154,848.00	128,676.26	142,294.19	107,300.39	143,900	232,427	63%	232,427	63%
101-5143-102	OVERTIME WAGES	0.00	688.15	0.00	211.43	250	0	0%	0	0%
101-5143-103	PART-TIME WAGES	16,310.00	16,997.38	17,218.78	10,213.58	17,200	0	-100%	0	-100%
101-5143-160	SOCIAL SECURITY	13,094.00	10,143.62	12,202.74	8,196.55	12,500	17,780	46%	17,780	46%
101-5143-161	RETIREMENT	11,135.00	9,769.41	11,086.15	8,117.52	11,100	16,735	51%	16,735	51%
101-5143-162	HEALTH INSURANCE	76,622.00	50,246.35	62,622.87	46,841.54	62,625	99,646	59%	99,646	59%
101-5143-163	DENTAL INSURANCE	604.00	513.69	430.10	550.11	520	914	113%	914	113%
101-5143-164	LIFE INSURANCE	294.00	170.22	234.00	131.60	170	225	-4%	225	-4%
101-5143-165	LONG-TERM DISABILITY	871.00	605.85	725.70	545.70	725	1,244	71%	1,244	71%
101-5143-200	CENTRAL OFFICE EXPENSES	56,047.00	62,756.95	55,615.00	43,823.94	83,380	114,975	107%	67,725	22%
	Total: CENTRAL OFFICE:	329,825.00	280,567.88	302,429.53	225,932.36	332,370	483,946	60%	436,696	44%
	ELECTIONS									
101-5144-100	WAGES/SALARIES	12,524.00	9,260.40	6,012.00	3,798.48	3,900	12,896	115%	12,896	115%
101-5144-102	OVERTIME WAGES	830.00	1,030.53	100.00	211.92	225	850	0%	850	0%
101-5144-160	SOCIAL SECURITY	1,022.00	177.80	490.00	56.49	60	1,050	114%	1,050	114%
101-5144-161	RETIREMENT	57.00	71.11	50.00	14.72	15	100	100%	100	100%
101-5144-162	HEALTH INSURANCE	0.00	333.38	0.00	118.89	125	350	0%	350	0%
101-5144-163	DENTAL INSURANCE	0.00	3.48	0.00	1.11	1	5	0%	5	0%
101-5144-164	LIFE INSURANCE	1.00	0.45	0.00	0.87	1	1	#DIV/0!	1	0%
101-5144-165	LONG-TERM DISABILITY	4.00	4.88	0.00	1.16	2	5	0%	5	0%
101-5144-200	ELECTIONS EXPENSES	10,600.00	9,288.46	5,575.00	3,705.76	4,000	12,060	116%	12,060	116%
	Total: ELECTIONS	25,038.00	20,170.49	12,227.00	7,909.40	8,329	27,317	123%	27,317	123%
	AUDITING									
101-5151-200	AUDITING EXPENSES	22,400.00	29,400.00	23,000.00	25,459.00	22,400	25,443	11%	25,443	11%
	Total: AUDITING	22,400.00	29,400.00	23,000.00	25,459.00	22,400	25,443	11%	25,443	11%
	IT EXPENSES									
101-5152-200	IT EXPENSES	56,850.00	50,219.03	49,880.00	41,851.75	49,000	57,790	16%	57,410	15%
	Total: IT EXPENSES	56,850.00	50,219.03	49,880.00	41,851.75	49,000	57,790	16%	57,410	15%
	COMMUNITY DEV - ASSESSOR									
101-5153-100	WAGES/SALARIES	0.00	5,776.64	38,017.51	28,455.85	38,202	40,954	8%	40,954	8%
101-5153-102	OVERTIME WAGES	0.00	0.00	0.00	0.00	0	0	#DIV/0!	0	#DIV/0!
101-5153-103	PART-TIME WAGES	0.00	0.00	0.00	0.00	0	0	0%	0	0%
101-5153-160	SOCIAL SECURITY	0.00	480.24	2,908.34	2,349.27	2,910	3,133	8%	3,133	8%

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101-5153-161	RETIREMENT	0.00	398.60	2,642.22	1,977.66	2,650	2,949	12%	2,949	12%
101-5153-162	HEALTH INSURANCE	0.00	500.80	11,358.70	2,253.60	11,358	12,812	13%	12,812	13%
101-5153-163	DENTAL INSURANCE	0.00	0.00	104.45	0.00	105	100	-4%	100	-4%
101-5153-164	LIFE INSURANCE	0.00	0.56	14.00	7.32	14	19	36%	19	36%
101-5153-165	LONG-TERM DISABILITY	0.00	0.00	14.00	147.96	180	213	1421%	213	1421%
101-5153-200	COM DEV-ASSESSOR EXPENSES	15,300.00	17,168.22	14,600.00	12,907.83	14,600	19,020	30%	19,020	30%
	Total: COMMUNITY DEV - ASSESSOR	15,300.00	17,168.22	69,659.22	48,099.49	14,600	79,200	14%	79,200	14%
	COMPLEX									
101-5160-100	WAGES/SALARIES	108,852.00	108,684.88	113,681.20	83,926.73	112,090	116,511	2%	116,511	2%
101-5160-102	OVERTIME WAGES	1,000.00	1,980.08	1,000.00	2,258.58	3,200	1,000	0%	1,000	0%
101-5160-103	PART-TIME WAGES	0.00	0.00	0.00	0.00	0	0	0%	0	0%
101-5160-160	EMPLOYER PD SOCIAL SECURITY	8,404.00	7,791.69	8,696.61	6,066.04	8,700	8,990	3%	8,990	3%
101-5160-161	RETIREMENT	7,580.00	7,635.95	7,900.84	5,989.90	8,000	8,460	7%	8,460	7%
101-5160-162	HEALTH INSURANCE	35,964.00	36,299.42	39,984.00	30,264.24	39,984	40,092	0%	40,092	0%
101-5160-163	DENTAL INSURANCE	370.00	370.08	370.08	278.41	370	370	0%	370	0%
101-5160-164	LIFE INSURANCE	80.00	99.72	80.00	78.81	100	110	38%	110	38%
101-5160-165	LONG-TERM DISABILITY	555.00	548.28	579.77	433.80	580	580	0%	580	0%
101-5160-200	OPERATIONAL SUPPLIES	9,975.00	14,077.43	10,175.00	7,894.24	10,175	11,175	10%	11,175	10%
101-5160-229	ELEVATOR PHONE LINE	300.00	270.62	300.00	372.54	470	0	-100%	0	-100%
101-5160-230	WATER UTILITIES	2,000.00	1,746.40	2,000.00	1,284.19	2,000	2,000	0%	2,000	0%
101-5160-231	BUILDING REPAIR/MAINTENANCE	8,000.00	18,313.87	8,500.00	7,938.39	8,500	9,500	12%	9,500	12%
101-5160-232	CONTRACTS	9,635.00	14,063.69	10,415.00	6,339.98	10,415	9,890	-5%	9,890	-5%
101-5160-233	GAS UTILITIES	27,500.00	16,772.21	28,000.00	15,778.59	22,740	27,500	-2%	27,500	-2%
101-5160-234	ELECTRIC UTILITIES	43,200.00	44,179.81	45,000.00	32,327.11	43,200	43,200	-4%	43,200	-4%
101-5160-235	JT CUSTODIAL-KIMBERLY SHARE	0.00	0.00	0.00	0.00	0	0	0%	0	0%
	Total: COMPLEX	263,415.00	272,834.13	276,682.50	201,231.55	270,524	279,378	1%	279,378	1%
	P.I.L.O.T.									
101-5191-200	EXPENSES	20,800.00	20,480.63	5,300.00	20,277.24	20,500	5,300	0%	5,300	0%
	Total: P.I.L.O.T.	20,800.00	20,480.63	5,300.00	20,277.24	20,500	5,300	0%	5,300	0%
	PROPERTY & LIAB INSURANCE									
101-5193-200	LIABILITY EXPENSE	67,017.00	66,420.47	74,305.00	73,271.96	74,000	85,358	15%	79,845	7%
101-5193-222	SELF-INSURED RETENTION	8,800.00	6,194.72	8,000.00	0.00	0	8,000	0%	8,000	0%
101-5193-223	AUTOMOBILE	11,549.00	10,910.43	12,490.00	14,772.46	11,000	17,890	43%	17,890	43%
101-5193-224	EMPLOYEE BOND	517.00	483.11	500.00	458.31	500	480	-4%	480	-4%
101-5193-229	WORKMENS COMPENSATION	36,047.00	40,413.33	45,800.00	41,554.93	4,013	35,250	-23%	35,250	-23%
	Total: PROPERTY & LIAB INSURANCE	123,930.00	124,422.06	141,095.00	130,057.66	89,513	146,978	4%	141,465	0%
	POLICE DEPARTMENT									
101-5210-200	EXPENSES	1,565,692.00	1,584,740.21	1,659,464.00	1,244,598.00	1,659,464	1,723,734	4%	1,723,734	4%
	Total: POLICE DEPARTMENT	1,565,692.00	1,584,740.21	1,659,464.00	1,244,598.00	1,659,464	1,723,734	4%	1,723,734	4%
	CROSSING GUARDS									
101-5215-103	PART-TIME WAGES	0.00	0.00	0.00	0.00	0	0	0%	0	0%
101-5215-160	SOCIAL SECURITY	0.00	0.00	0.00	0.00	0	0	0%	0	0%

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Account	Description	2024 Prior yr Budget	2024 Prior yr Actual	2025 Current yr Budget	2025 YTD Actual	2025 Projected	2026 Requested	Percent Change	2026 Admin Recommend	Percent Change
101-5215-200	CROSSING GUARDS EXPENSES	30,700.00	27,726.42	31,500.00	16,484.33	30,000	31,840	1%	31,840	1%
	Total: CROSSING GUARDS	30,700.00	27,726.42	31,500.00	16,484.33	30,000	31,840	1%	31,840	1%
	FIRE DEPARTMENT									
101-5220-100	WAGES/SALARIES	8,182.00	8,521.88	8,427.00	6,322.50	8,450	8,638	3%	8,638	3%
101-5220-103	PART-TIME WAGES	49,393.00	50,906.46	50,880.00	32,877.73	50,880	52,155	3%	52,155	3%
101-5220-160	SOCIAL SECURITY	4,405.00	5,294.59	3,895.00	2,704.72	3,895	3,990	2%	3,990	2%
101-5220-200	FIRE DEPARTMENT EXPENSES	17,885.00	70,860.54	21,025.00	10,942.04	20,000	22,410	7%	22,410	7%
101-5220-240	RECHARGING TANKS	0.00	0.00	0.00	0.00	0	0	0%	0	0%
101-5220-241	EQUIPMENT MAINTENANCE	11,920.00	14,966.97	12,375.00	8,462.79	12,375	14,360	16%	14,360	16%
101-5220-242	TRAINING	3,300.00	2,638.86	3,400.00	1,508.49	3,000	3,400	0%	3,400	0%
101-5220-243	CONFERENCES	5,175.00	5,129.48	6,425.00	5,604.79	6,425	7,945	24%	7,945	24%
101-5220-244	EDUCATION & PUBLIC RELATION	1,000.00	994.60	1,200.00	762.93	1,000	1,200	0%	1,200	0%
101-5220-245	COMMUNICATIONS MAINTENANCE	4,300.00	9,000.96	4,600.00	2,983.50	4,000	4,700	2%	4,700	2%
101-5220-246	ASSOCIATION DUES & INSURANC	1,175.00	1,065.00	1,250.00	1,200.00	1,200	1,375	10%	1,375	10%
101-5220-247	RECRUITING & CLOTHING	8,900.00	6,614.02	9,200.00	2,916.30	9,200	9,265	1%	9,265	1%
101-5220-249	HYDRANT RENTAL	115,000.00	111,929.00	115,000.00	88,046.00	113,000	13,375	-88%	13,375	-88%
101-5220-250	FIREMENS EXPENSE	850.00	850.00	900.00	900.00	900	900	0%	900	0%
101-5220-251	LENGTH OF SERVICE AWARD PRG	26,785.00	25,915.00	27,625.00	27,425.00	27,425	28,280	2%	28,280	2%
	Total: FIRE DEPARTMENT	258,270.00	314,687.36	266,202.00	192,656.79	261,750	171,993	-35%	171,993	-35%
	EMERGENCY MEDICAL RESPONSE									
101-5230-100	WAGES/SALARIES	0.00	0.00	0.00	0.00	0	0	0%	0	0%
101-5230-103	PART-TIME WAGES	15,740.00	15,739.98	16,730.00	8,365.01	16,730	17,150	3%	17,150	3%
101-5230-160	SOCIAL SECURITY	1,204.00	1,204.07	1,282.00	637.75	1,282	1,312	2%	1,312	2%
101-5230-200	EMERGENCY MEDICAL RESPONSE EXP	7,310.00	4,386.38	7,550.00	3,817.13	7,000	7,740	3%	7,740	3%
101-5230-242	TRAINING	1,300.00	629.20	1,350.00	761.00	1,350	1,385	3%	1,385	3%
101-5230-245	COMMUNICATIONS MAINTENANCE	5,800.00	6,843.48	6,000.00	2,250.00	6,000	6,000	0%	6,000	0%
	Total: EMERGENCY MEDICAL RESPONSE	31,354.00	28,803.11	32,912.00	15,830.89	32,362	33,587	2%	33,587	2%
	INSPECTIONS									
101-5240-100	WAGES/SALARIES	0.00	2,888.33	19,008.76	14,227.91	19,000	19,100	0%	19,100	0%
101-5240-102	OVERTIME WAGES	0.00	0.00	0.00	0.00	0	0	#DIV/0!	0	#DIV/0!
101-5240-103	WAGES/SALARIES	7,800.00	1,740.00	0.00	0.00	0	0	#DIV/0!	0	#DIV/0!
101-5240-160	SOCIAL SECURITY	597.00	373.24	1,454.17	1,174.62	1,450	1,460	0%	1,460	0%
101-5240-161	RETIREMENT	0.00	199.28	1,321.11	988.91	1,321	1,375	4%	1,375	4%
101-5240-162	HEALTH INSURANCE	0.00	250.40	5,679.35	1,126.80	5,670	5,694	0%	5,694	0%
101-5240-163	DENTAL INSURANCE	0.00	0.00	52.22	0.00	0	43	-18%	43	-18%
101-5240-164	LIFE INSURANCE	0.00	0.28	7.00	3.66	7	8	14%	8	14%
101-5240-165	LONG-TERM DISABILITY	0.00	0.00	96.94	73.98	100	99	2%	99	2%
101-5240-200	INSPECTIONS EXPENSES	7,475.00	18,091.10	15,550.00	39,220.05	51,671	32,040	106%	32,040	106%
	Total: INSPECTIONS	7,475.00	18,091.10	24,160.79	42,588.02	60,219	59,819	148%	59,819	148%
	MUNICIPAL GARAGE									
101-5323-100	WAGES/SALARIES	27,555.00	26,158.05	25,095.19	17,363.04	23,700	23,231	-7%	23,231	-7%
101-5323-102	OVERTIME WAGES	0.00	185.88	0.00	409.67	553	0	0%	0	0%
101-5323-103	PART-TIME WAGES	0.00	-64.11	0.00	0.00	0	0	0%	0	0%

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		2024 Prior yr Budget	2024 Prior yr Actual	2025 Current yr Budget	2025 YTD Actual	2025 Projected	2026 Requested	Percent Change	2026 Admin Recommend	Percent Change
101-5323-160	SOCIAL SECURITY	2,108.00	1,954.93	1,919.78	1,340.84	1,810	1,766	-8%	1,766	-8%
101-5323-161	RETIREMENT	1,901.00	1,829.41	1,744.12	1,204.21	1,626	1,673	-4%	1,673	-4%
101-5323-162	HEALTH INSURANCE	10,001.00	7,658.07	8,912.44	4,070.59	5,495	5,610	-37%	5,610	-37%
101-5323-163	DENTAL INSURANCE	107.00	85.23	80.74	35.38	48	48	-41%	48	-41%
101-5323-164	LIFE INSURANCE	63.00	33.29	53.08	21.23	29	30	-44%	30	-44%
101-5323-165	LONG-TERM DISABILITY	140.00	125.77	127.99	87.16	118	115	-11%	115	-11%
101-5323-200	MUNICIPAL GARAGE EXPENSES	35,500.00	36,831.46	35,500.00	13,990.94	30,000	35,180	-1%	35,180	-1%
	Total: MUNICIPAL GARAGE	77,375.00	74,797.98	73,433.34	38,523.06	63,378	67,651	-8%	67,651	-8%
	MACHINERY & EQUIPMENT									
101-5324-100	WAGES/SALARIES	65,190.00	65,155.17	68,806.39	49,740.20	66,750	70,523	2%	70,523	2%
101-5324-102	OVERTIME WAGES	0.00	-1.11	0.00	1,470.16	1,500	0	#DIV/0!	0	#DIV/0!
101-5324-160	SOCIAL SECURITY	4,987.00	4,636.56	5,263.69	3,582.39	5,000	5,360	2%	5,360	2%
101-5324-161	RETIREMENT	4,498.00	4,506.03	4,782.04	3,559.19	4,200	5,078	6%	5,078	6%
101-5324-162	HEALTH INSURANCE	25,541.00	25,826.64	28,396.76	21,422.48	28,400	28,470	0%	28,470	0%
101-5324-163	DENTAL INSURANCE	261.00	261.12	261.00	195.84	250	261	0%	261	0%
101-5324-164	LIFE INSURANCE	30.00	25.75	30.00	20.19	30	28	-8%	28	-8%
101-5324-165	LONG-TERM DISABILITY	261.00	328.32	350.00	259.92	330	347	-1%	347	-1%
101-5324-200	MACHINERY/EQUIPMENT EXPENSE	38,700.00	49,579.87	39,850.00	24,124.99	39,000	39,850	0%	39,850	0%
	Total: MACHINERY & EQUIPMENT	139,468.00	150,318.35	147,739.88	104,375.36	145,460	149,916	1%	149,916	1%
	STREETS									
101-5331-100	WAGES/SALARIES	214,124.00	205,570.96	172,933.25	123,364.55	165,000	174,729	1%	174,729	1%
101-5331-102	OVERTIME WAGES	1,000.00	1,793.71	1,000.00	2,764.42	3,000	1,000	0%	1,000	0%
101-5331-103	PART-TIME WAGES	15,112.00	6,265.45	15,000.00	0.00	0	5,000	-67%	5,000	-67%
101-5331-160	SOCIAL SECURITY	17,613.00	15,889.92	14,453.39	9,513.49	13,000	13,735	-5%	13,735	-5%
101-5331-161	RETIREMENT	15,886.00	14,836.56	13,130.86	8,562.91	12,500	13,012	-1%	13,012	-1%
101-5331-162	HEALTH INSURANCE	75,759.00	61,806.54	62,873.46	29,780.05	62,870	47,276	-25%	47,276	-25%
101-5331-163	DENTAL INSURANCE	826.00	695.31	595.22	261.06	550	402	-33%	402	-33%
101-5331-164	LIFE INSURANCE	476.00	259.16	367.30	144.22	375	220	-40%	220	-40%
101-5331-165	LONG-TERM DISABILITY	1,088.00	979.81	881.96	597.09	850	873	-1%	873	-1%
101-5331-200	STREET EXPENSES	81,530.00	93,587.17	74,152.00	75,535.80	74,100	85,092	15%	85,092	15%
101-5331-250	EMPLOYEE APPRECIATION	0.00	1,741.26	1,500.00	3,833.49	4,000	3,000	0%	3,000	100%
	Total: STREETS	423,414.00	403,425.85	356,887.44	254,357.08	336,245	344,339	-4%	344,339	-4%
	SNOW AND ICE CONTROL									
101-5332-100	WAGES/SALARIES	68,738.00	65,795.76	77,352.73	52,992.78	77,000	72,627	-6%	72,627	-6%
101-5332-102	OVERTIME WAGES	14,000.00	8,493.74	14,000.00	1,214.58	6,000	14,000	0%	14,000	0%
101-5332-103	PART-TIME WAGES	0.00	-160.28	0.00	0.00	0	0	0%	0	0%
101-5332-160	SOCIAL SECURITY	6,329.00	5,112.15	6,995.79	4,085.87	5,516	6,584	-6%	6,584	-6%
101-5332-161	RETIREMENT	5,709.00	4,789.38	6,349.02	3,680.14	4,968	6,237	-2%	6,237	-2%
101-5332-162	HEALTH INSURANCE	25,002.00	20,031.47	28,250.13	12,608.48	17,021	17,915	-37%	17,915	-37%
101-5332-163	DENTAL INSURANCE	267.00	221.94	256.80	109.38	148	148	-42%	148	-42%
101-5332-164	LIFE INSURANCE	158.00	84.78	166.11	63.13	85	93	-44%	93	-44%
101-5332-165	LONG-TERM DISABILITY	349.00	318.16	394.50	265.15	358	358	-9%	358	-9%
101-5332-200	SNOW/ICE CONTROL EXPENSES	36,800.00	33,827.00	38,152.00	22,059.56	38,000	38,600	1%	38,600	1%
	Total: SNOW AND ICE CONTROL	157,352.00	138,514.10	171,917.08	97,079.07	149,096	156,560	-9%	156,560	-9%

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		2024 Prior yr Budget	2024 Prior yr Actual	2025 Current yr Budget	2025 YTD Actual	2025 Projected	2026 Requested	Percent Change	2026 Admin Recommend	Percent Change
	LOCAL ROADS									
101-5341-103	PART-TIME WAGES	0.00	0.00	0.00	0.00	0	0	0%	0	0%
101-5341-160	SOCIAL SECURITY	0.00	0.00	0.00	0.00	0	0	0%	0	0%
101-5341-200	LOCAL ROADS EXPENSES	8,500.00	4,780.26	8,500.00	3,313.29	5,000	8,500	0%	8,500	0%
	Total: LOCAL ROADS	8,500.00	4,780.26	8,500.00	3,313.29	5,000	8,500	0%	8,500	0%
	STREET LIGHTING									
101-5342-200	STREET LIGHTING EXPENSES	150,000.00	189,395.15	150,000.00	111,504.23	150,531	150,000	0%	150,000	0%
	Total: STREET LIGHTING:	150,000.00	189,395.15	150,000.00	111,504.23	150,531	150,000	0%	150,000	0%
	BUS SUBSIDY									
101-5352-200	BUS SUBSIDY EXPENSES	85,075.00	102,487.00	98,903.00	74,178.00	98,903	102,393	4%	102,393	4%
	Total: BUS SUBSIDY	85,075.00	102,487.00	98,903.00	74,178.00	98,903	102,393	4%	102,393	4%
	GARBAGE AND REFUSE									
101-5362-100	WAGES/SALARIES	34,446.00	32,422.06	30,948.89	21,407.92	30,000	28,620	-8%	28,620	-8%
101-5362-102	OVERTIME WAGES	0.00	231.33	0.00	512.07	500	0	0%	0	#DIV/0!
101-5362-103	PART-TIME WAGES	0.00	-80.14	0.00	0.00	0	0	0%	0	#DIV/0!
101-5362-160	SOCIAL SECURITY	2,635.00	2,423.11	2,367.59	1,671.41	2,400	2,175	-8%	2,175	-8%
101-5362-161	RETIREMENT	2,377.00	2,267.74	2,150.95	1,498.24	2,150	2,061	-4%	2,061	-4%
101-5362-162	HEALTH INSURANCE	12,495.00	9,566.03	10,975.33	5,075.70	10,975	6,847	-38%	6,847	-38%
101-5362-163	DENTAL INSURANCE	133.00	105.70	99.02	42.83	100	58	-42%	58	-42%
101-5362-164	LIFE INSURANCE	79.00	41.50	70.00	26.45	70	36	-48%	36	-48%
101-5362-165	LONG-TERM DISABILITY	175.00	157.25	157.84	106.97	160	141	-11%	141	-11%
101-5362-200	GARBAGE AND REFUSE EXPENSES	3,170.00	107.50	3,170.00	291.81	1,000	1,370	-57%	1,370	-57%
	Total: GARBAGE AND REFUSE	55,510.00	47,242.08	49,939.62	30,633.40	47,355	41,308	-17%	41,308	-17%
	SOLID WASTE DISPOSAL									
101-5363-200	SOLID WASTE DISPOSAL EXPENS	137,600.00	137,109.38	150,543.00	85,420.88	131,000	166,025	10%	166,025	10%
	Total: SOLID WASTE DISPOSAL	137,600.00	137,109.38	150,543.00	85,420.88	131,000	166,025	10%	166,025	10%
	TREE AND BRUSH CONTROL									
101-5364-100	WAGES/SALARIES	109,595.00	102,039.48	0.00	32.42	44	0	#DIV/0!	0	#DIV/0!
101-5364-102	OVERTIME WAGES	500.00	738.07	0.00	0.00	0	0	#DIV/0!	0	#DIV/0!
101-5364-103	PART-TIME WAGES	0.00	-256.45	0.00	0.00	0	0	0%	0	0%
101-5364-160	EMPLOYER PD SOCIAL SECURITY	8,422.00	7,620.70	0.00	2.40	3	0	#DIV/0!	0	#DIV/0!
101-5364-161	EMPLOYER PD RETIREMENT	7,597.00	7,137.87	0.00	2.25	3	0	#DIV/0!	0	#DIV/0!
101-5364-162	EMPLOYER PD HEALTH INSURANC	40,004.00	30,448.87	0.00	7.32	10	0	#DIV/0!	0	#DIV/0!
101-5364-163	EMPLOYER PD DENTAL INSURANC	427.00	337.26	0.00	0.07	0	0	#DIV/0!	0	#DIV/0!
101-5364-164	EMPLOYER PD LIFE INSURANCE	252.00	131.68	0.00	0.00	0	0	#DIV/0!	0	#DIV/0!
101-5364-165	EMPLOYER PD LONG TERM DISAB	559.00	498.90	0.00	0.00	0	0	#DIV/0!	0	#DIV/0!
101-5364-200	TREE/BRUSH CONTROL EXPENSE	13,200.00	2,357.82	13,200.00	3,173.96	3,150	11,700	-11%	11,700	-11%
	Total: TREE AND BRUSH CONTROL	180,556.00	151,054.20	13,200.00	3,218.42	3,210	11,700	-11%	11,700	-11%
	URBAN FORESTRY									
101-5369-100	WAGES/SALARIES	44,275.00	43,570.83	14,904.81	10,330.48	13,946	15,296	3%	15,296	3%

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		2024 Prior yr Budget	2024 Prior yr Actual	2025 Current yr Budget	2025 YTD Actual	2025 Projected	2026 Requested	Percent Change	2026 Admin Recommend	Percent Change
101-5369-102	OVERTIME WAGES	0.00	139.37	0.00	95.23	129	0	0%	0	0%
101-5369-103	PART-TIME WAGES	0.00	-48.08	0.00	0.00	0	0	0%	0	0%
101-5369-160	SOCIAL SECURITY	3,387.00	3,515.00	1,140.22	845.18	1,141	1,163	2%	1,163	2%
101-5369-161	RETIREMENT	3,055.00	3,024.70	1,035.88	719.58	971	1,101	6%	1,101	6%
101-5369-162	HEALTH INSURANCE	9,754.00	7,988.26	3,590.88	1,717.18	2,318	2,550	-29%	2,550	-29%
101-5369-163	DENTAL INSURANCE	167.00	64.19	52.22	9.72	13	13	-75%	13	-75%
101-5369-164	LIFE INSURANCE	58.00	33.47	10.90	7.02	9	12	12%	12	12%
101-5369-165	LONG-TERM DISABILITY	226.00	213.67	76.01	52.85	71	75	-1%	75	-1%
101-5369-200	EXPENSES	15,500.00	12,060.18	500.00	135.00	180	500	0%	500	0%
	Total: URBAN FORESTRY	76,422.00	70,561.59	21,310.92	13,912.24	18,779	20,711	-3%	20,711	-3%
	OCCUPATIONAL SAFETY									
101-5410-200	OCCUPATIONAL SAFETY EXPENSE	6,000.00	9,455.86	6,000.00	4,844.11	5,300	6,700	12%	6,700	12%
	Total: OCCUPATIONAL SAFETY	6,000.00	9,455.86	6,000.00	4,844.11	5,300	6,700	12%	6,700	12%
	ALCOHOL AND DRUG ABUSE									
101-5412-200	ALCOHOL/DRUG ABUSE EXPENSES	700.00	0.00	700.00	0.00	0	0	-100%	0	-100%
	Total: ALCOHOL AND DRUG ABUSE	700.00	0.00	700.00	0.00	0	0	-100%	0	-100%
	PUBLIC LIBRARY									
101-5511-200	EXPENSES (TRANSFER OUT)	379,837.00	379,837.00	388,104.00	0.00	388,104	422,089	9%	422,089	9%
	Total: PUBLIC LIBRARY	379,837.00	379,837.00	388,104.00	0.00	388,104	422,089	9%	422,089	9%
	PARKS									
101-5520-100	WAGES/SALARIES	32,412.00	31,417.43	56,859.69	38,588.24	51,322	55,761	-2%	55,761	-2%
101-5520-102	OVERTIME WAGES	3,000.00	5,041.17	4,000.00	1,516.65	2,500	4,000	0%	4,000	0%
101-5520-103	PART-TIME WAGES	50,795.00	48,693.99	47,248.00	56,510.47	53,375	48,505	3%	48,505	3%
101-5520-160	EMPLOYER PD SOCIAL SECURITY	6,595.00	5,654.35	9,035.24	7,758.54	10,319	8,228	-9%	8,228	-9%
101-5520-161	EMPLOYER PD RETIREMENT	3,278.00	2,690.89	8,208.48	2,686.51	3,573	7,795	-5%	7,795	-5%
101-5520-162	EMPLOYER PD HEALTH INSURANC	8,628.00	8,228.64	19,172.04	8,598.30	11,436	12,532	-35%	12,532	-35%
101-5520-163	EMPLOYER PD DENTAL INSURANC	122.00	77.99	214.78	64.11	85	86	-60%	86	-60%
101-5520-164	EMPLOYER PD LIFE INSURANCE	53.00	45.03	74.94	38.23	51	62	-18%	62	-18%
101-5520-165	EMPLOYER PD LONG TERM DISAB	162.00	176.59	289.98	194.33	258	274	-5%	274	-5%
101-5520-200	PARK EXPENSES	60,100.00	45,187.07	61,900.00	40,924.37	60,000	63,400	2%	63,400	2%
	Total: PARKS	165,145.00	147,213.15	207,003.15	156,879.75	192,920	200,643	-3%	200,643	-3%
	RECREATION DEPARTMENT									
101-5530-100	WAGES/SALARIES	23,726.00	24,306.77	63,769.17	43,274.94	57,556	70,198	10%	70,198	10%
101-5530-102	OVERTIME WAGES	0.00	56.85	0.00	571.29	550	0	0%	0	0%
101-5530-103	PART-TIME WAGES	32,943.00	20,651.87	27,705.00	3,048.50	5,000	28,200	2%	28,200	2%
101-5530-160	EMPLOYER PD SOCIAL SECURITY	4,335.00	3,659.45	6,997.77	3,711.67	4,937	7,478	7%	7,478	7%
101-5530-161	RETIREMENT	2,054.00	1,843.74	6,357.45	3,017.17	4,013	7,085	11%	7,085	11%
101-5530-162	HEALTH INSURANCE	2,254.00	2,253.60	19,291.66	8,611.94	11,454	15,895	-18%	15,895	-18%
101-5530-163	DENTAL INSURANCE	78.00	0.00	235.01	58.68	78	104	-56%	104	-56%
101-5530-164	LIFE INSURANCE	11.00	15.93	54.90	34.95	46	69	26%	69	26%
101-5530-165	LONG-TERM DISABILITY	121.00	119.52	325.22	218.98	291	350	8%	350	8%
101-5530-200	RECREATION DEPT EXPENSES	39,260.00	43,476.37	40,310.00	22,388.99	40,310	41,810	4%	41,810	4%

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		2024 Prior yr Budget	2024 Prior yr Actual	2025 Current yr Budget	2025 YTD Actual	2025 Projected	2026 Requested	Percent Change	2026 Admin Recommend	Percent Change
101-5530-201	CREDIT CARD MACHINE EXPENSE	100.00	0.00	100.00	0.00	100	100	0%	100	0%
	Total: RECREATION DEPARTMENT	104,882.00	96,384.10	165,146.18	84,937.11	124,335	171,290	4%	171,290	4%
	HOLIDAY DISPLAY									
101-5531-100	WAGES/SALARIES	0.00	0.00	0.00	0.00	0	0	0%	0	0%
101-5531-102	OVERTIME WAGES	0.00	0.00	0.00	0.00	0	0	0%	0	0%
101-5531-160	SOCIAL SECURITY	0.00	0.00	0.00	0.00	0	0	0%	0	0%
101-5531-161	RETIREMENT	0.00	0.00	0.00	0.00	0	0	0%	0	0%
101-5531-162	HEALTH INSURANCE	0.00	0.00	0.00	0.00	0	0	0%	0	0%
101-5531-163	DENTAL INSURANCE	0.00	0.00	0.00	0.00	0	0	0%	0	0%
101-5531-164	LIFE INSURANCE	0.00	0.00	0.00	0.00	0	0	0%	0	0%
101-5531-165	LONG-TERM DISABILITY	0.00	0.00	0.00	0.00	0	0	0%	0	0%
101-5531-200	CHRISTMAS LIGHTS EXPENSES	3,900.00	880.15	4,000.00	1,775.41	3,800	4,100	3%	4,100	3%
	Total: HOLIDAY DISPLAY	3,900.00	880.15	4,000.00	1,775.41	3,800	4,100	3%	4,100	3%
	COMMUNITY BAND									
101-5532-200	COMMUNITY BAND EXPENSES	3,500.00	3,500.00	3,500.00	3,500.00	3,500	3,500	0%	3,500	0%
	Total: COMMUNITY BAND	3,500.00	3,500.00	3,500.00	3,500.00	3,500	3,500	0%	3,500	0%
	SUNSET BEACH									
101-5542-103	PART-TIME WAGES	74,210.00	70,794.92	78,055.00	79,421.40	78,330	77,745	0%	77,745	0%
101-5542-160	EMPLOYER PD SOCIAL SECURITY	5,677.00	5,415.97	5,971.21	6,075.04	5,990	5,909	-1%	5,909	-1%
101-5542-161	EMPLOYER PD RETIREMENT	0.00	0.00	0.00	0.00	0	0	0%	0	0%
101-5542-200	SUNSET BEACH EXPENSES	20,265.00	20,915.10	32,327.00	17,900.44	23,808	32,685	1%	32,685	1%
	Total: SUNSET BEACH	100,152.00	97,125.99	116,353.21	103,396.88	108,128	116,339	0%	116,339	0%
	SEX OFFENDER RESIDENCE BOARD									
101-5544-100	WAGES/SALARIES	0.00	0.00	0.00	0.00	0	0	0%	0	0%
101-5544-160	SOCIAL SECURITY	0.00	0.00	0.00	0.00	0	0	0%	0	0%
101-5544-161	RETIREMENT	0.00	0.00	0.00	0.00	0	0	0%	0	0%
101-5544-162	HEALTH INSURANCE	0.00	0.00	0.00	0.00	0	0	0%	0	0%
101-5544-163	DENTAL INSURANCE	0.00	0.00	0.00	0.00	0	0	0%	0	0%
101-5544-164	LIFE INSURANCE	0.00	0.00	0.00	0.00	0	0	0%	0	0%
101-5544-165	LONG-TERM DISABILITY	0.00	0.00	0.00	0.00	0	0	0%	0	0%
101-5544-200	EXPENSES	0.00	0.00	0.00	0.00	0	0	0%	0	0%
	Total: SEX OFFENDER RESIDENCE BOARD	0.00	0.00	0.00	0.00	0	0	0%	0	0%
	COMMUNITY FESTIVALS									
101-5600-200	COMMUNITY FESTIVALS EXPENSE	0.00	0.00	0.00	0.00	0	0	0%	0	0%
	Totals: COMMUNITY FESTIVALS	0.00	0.00	0.00	0.00	0	0	0%	0	0%
	PLAN COMMISSION									
101-5630-100	WAGES/SALARIES	2,000.00	1,050.00	2,000.00	1,400.00	2,000	2,000	0%	2,000	0%
101-5630-160	SOCIAL SECURITY	153.00	104.52	153.00	107.20	153	153	0%	153	0%
101-5630-161	RETIREMENT	0.00	0.00	0.00	0.00	0	0	#DIV/0!	0	#DIV/0!
101-5630-162	HEALTH INSURANCE	0.00	0.00	0.00	0.00	0	0	0%	0	0%
101-5630-163	DENTAL INSURANCE	0.00	0.00	0.00	0.00	0	0	0%	0	0%

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Account	Description	2024 Prior yr Budget	2024 Prior yr Actual	2025 Current yr Budget	2025 YTD Actual	2025 Projected	2026 Requested	Percent Change	2026 Admin Recommend	Percent Change
101-5630-164	LIFE INSURANCE	0.00	0.00	0.00	0.00	0	0	0%	0	0%
101-5630-165	LONG-TERM DISABILITY	0.00	0.00	0.00	0.00	0	0	0%	0	0%
101-5630-200	PLANNING COMMISSION EXPENSE	500.00	354.00	500.00	0.00	100	500	0%	500	0%
	Total: PLAN COMMISSION	2,653.00	1,508.52	2,653.00	1,507.20	2,253	2,653	0%	2,653	0%
	BOARD OF APPEALS									
101-5640-100	WAGES/SALARIES	300.00	0.00	300.00	0.00	0	300	0%	300	0%
101-5640-160	SOCIAL SECURITY	23.00	0.00	23.00	0.00	0	23	0%	23	0%
101-5640-161	RETIREMENT	0.00	0.00	0.00	0.00	0	0	#DIV/0!	0	#DIV/0!
101-5640-162	HEALTH INSURANCE	0.00	0.00	0.00	0.00	0	0	0%	0	0%
101-5640-163	DENTAL INSURANCE	0.00	0.00	0.00	0.00	0	0	0%	0	0%
101-5640-164	LIFE INSURANCE	0.00	0.00	0.00	0.00	0	0	0%	0	0%
101-5640-165	LONG-TERM DISABILITY	0.00	0.00	0.00	0.00	0	0	0%	0	0%
101-5640-200	BOARD OF APPEALS EXPENSES	250.00	0.00	250.00	0.00	100	250	0%	250	0%
	Total: BOARD OF APPEALS	573.00	0.00	573.00	0.00	100	573	0%	573	0%
	DEVELOPMENT PROJECTS									
101-5644-990	DOWNTOWN DEVELOPMENT	4,000.00	1,190.00	4,000.00	1,120.00	4,000	4,000	0%	4,000	0%
101-5644-991	INDUSTRAL DEVELOPMENT	2,500.00	5,147.14	2,500.00	580.00	1,500	2,500	0%	2,500	0%
101-5644-992	RESIDENTIAL DEVELOPMENT	1,500.00	244.00	1,500.00	249.00	500	1,500	0%	1,500	0%
	Total: DEVELOPMENT PROJECTS	8,000.00	6,581.14	8,000.00	1,949.00	6,000	8,000	0%	8,000	0%
	OUTLAY									
101-5700-100	LEASE - RENT EXPENSE	0.00	0.00	0.00	0.00	0	0	0%	0	0%
101-5700-901	2020 COVID EMERGENCY EXPENSES	0.00	0.00	0.00	0.00	0	0	0%	0	0%
101-5700-902	STREET INFASTRUCTURE-CEDARS	0.00	0.00	0.00	0.00	0	0	#DIV/0!	0	#DIV/0!
101-5700-903	RAILROAD RIGHT-OF-WAY PURCHASE	0.00	0.00	0.00	0.00	0	0	0%	0	0%
101-5700-904	ASSESSOR	5,000.00	0.00	5,000.00	0.00	5,000	5,000	0%	5,000	0%
101-5700-905	POLICE DEPARTMENT TRUST	5,000.00	0.00	5,000.00	0.00	5,000	22,025	341%	22,025	341%
101-5700-906	ENTRANCE SIGNS	0.00	0.00	0.00	0.00	0	0	0%	0	0%
101-5700-908	SIDEWALKS	0.00	0.00	0.00	0.00	0	0	#DIV/0!	0	#DIV/0!
101-5700-910	SUNSET BASEBALL RENOVATION	0.00	0.00	0.00	0.00	0	0	0%	0	0%
101-5700-912	PARKS	95,000.00	149,955.63	96,000.00	181,202.82	96,000	97,000	1%	97,000	1%
101-5700-913	PARK IMPACT FEE OUTLAY	0.00	109,539.88	0.00	50,000.00	0	0	0%	0	0%
101-5700-915	ROOM TAX TRUST FUND	0.00	217,954.52	0.00	0.00	0	0	0%	0	0%
101-5700-916	COMPLEX	100,000.00	86,891.01	101,000.00	100,714.18	101,000	102,000	1%	102,000	1%
101-5700-918	DATA PROCESSING	35,000.00	12,511.74	36,000.00	20,555.00	36,000	37,000	3%	37,000	3%
101-5700-922	FIRE DEPT DONATIONS TRUST F	0.00	0.00	0.00	1,466.29	0	0	0%	0	0%
101-5700-923	EMR DONATIONS TRUST	0.00	0.00	0.00	1,034.75	0	0	0%	0	0%
101-5700-924	EISENHOWER/CE ROUND-A-BOUT	0.00	0.00	0.00	0.00	0	0	0%	0	0%
101-5700-926	FIRE DEPT TRUST FUND	235,000.00	47,494.50	236,000.00	85,509.69	236,000	237,000	0%	237,000	0%
101-5700-928	STREET BUILDING TRUST FUND	40,000.00	11,353.58	41,000.00	225,193.11	41,000	42,000	2%	42,000	2%
101-5700-932	STREET IMPROVEMENTS	0.00	0.00	0.00	0.00	0	0	#DIV/0!	0	#DIV/0!
101-5700-936	LIBRARY TRUST FUND	0.00	0.00	0.00	0.00	0	0	0%	0	0%
101-5700-939	BUILDINGS	0.00	0.00	0.00	0.00	0	0	0%	0	0%
101-5700-940	STREET DEPARTMENT EQUIPMENT	99,555.00	233,665.39	84,900.00	181,389.75	84,900	86,600	2%	86,600	2%
101-5700-958	TREES	0.00	0.00	0.00	0.00	0	0	0%	0	0%

		2024 Prior yr Budget	2024 Prior yr Actual	2025 Current yr Budget	2025 YTD Actual	2025 Projected	2026 Requested	Percent Change	2026 Admin Recommend	Percent Change
101-5700-964	SUNSET BEACH SPLASHPAD	0.00	0.00	0.00	0.00	0	0	0%	0	0%
101-5700-965	BOAT LAUNCH FEE TRUST FUND	0.00	2,560.72	0.00	2,209.26	0	0	0%	0	0%
101-5700-968	UNCLASSIFIED	426.00	0.00	5,000.00	22,371.98	22,372	100,000	1900%	97,051	1841%
101-5700-970	PARKING LOT PAVING	0.00	0.00	0.00	0.00	0	0	0%	0	0%
101-5700-971	STREET FACILITY RECONSTRUCTION	0.00	174.68	0.00	0.00	0	0	0%	0	0%
	Total: OUTLAY	614,981.00	872,101.65	609,900.00	871,646.83	627,272	728,625	19%	725,676	19%
	INTEREST ON DEBT									
101-5805-801	PRINCIPAL ON LTD	0.00	10,000,000.00	0.00	0.00	0	0		0	0%
101-5805-802	INTEREST & ISSUANCE ON LTD	0.00	180,207.00	0.00	0.00	0	0	#DIV/0!	0	#DIV/0!
	Total: TRANSFERS OUT	0.00	10,180,207.00	0.00	0.00	0	0	#DIV/0!	0	#DIV/0!
	TRANSFERS OUT									
101-6700-200	TRANSFERS OUT	0.00	338,888.89	0.00	0.00	0	0	#DIV/0!	0	0%
101-6710-200	TRANSFERS TO WATER UTILITY	0.00	0.00	0.00	0.00	0	0	#DIV/0!	0	0%
101-6720-200	TRANSFERS TO TRANS. UTILITY	645,850.00	645,850.00	663,033.00	0.00	663,033	192,020	-71%	192,020	-71%
101-6730-200	TRANSFERS TO DEBT SERVICE FUND	0.00	0.00	0.00	0.00	0	100,000	#DIV/0!	270,000	#DIV/0!
	Total: TRANSFERS OUT	645,850.00	984,738.89	663,033.00	0.00	663,033	292,020	-56%	462,020	-30%
	HEALTH ANNUITANT/PERSONNEL									
101-6912-200	HEALTH INS(ANNUIT/PERSONNEL	5,000.00	87,629.16	5,000.00	30,917.65	5,000	5,000	0%	5,000	0%
	Total: HEALTH ANNUITANT/PERSONNEL	5,000.00	87,629.16	5,000.00	30,917.65	5,000	5,000	0%	5,000	0%
	UNEMPLOYMENT COMPENSATION									
101-6916-200	UNEMPLOYMENT COMPEN EXPENSE	0.00	1,284.03	0.00	7,459.24	0	0	0%	0	0%
	Total: UNEMPLOYMENT COMPENSATION	0.00	1,284.03	0.00	7,459.24	0	0	0%	0	0%
	DENTAL									
101-6917-200	DENTAL EXPENSE	0.00	0.00	0.00	0.00	0	0	0%	0	0%
	Total: DENTAL	0.00	0.00	0.00	0.00	0	0	0%	0	0%
	EBC FLEX									
101-6918-200	EBC FLEX EXPENSE	0.00	0.00	0.00	0.00	0	0	0%	0	0%
	Total: EBC FLEX	0.00	0.00	0.00	0.00	0	0	0%	0	0%
	TOTAL EXPENDITURES GENERAL FUND	6,542,603.00	17,459,487.43	6,569,977.24	4,476,329.67	6,387,062	6,575,468	0%	6,689,375	1.8%

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VILLAGE OF KIMBERLY
2026 BUDGET GOAL

CATEGORY General Government
DEPARTMENT Village Board
ACCOUNT ORGANIZATION 101 - 5111

MISSION:
To participate in all meetings of the Kimberly Village Board, carry out the designated duties of the various Board and Commission appointments by the Village President and participate in active discussions with residents, staff and fellow Village Board Members for the prosperity of the Village of Kimberly.

2026 GOALS:
Achieve the Mission.

MAJOR PROGRAM/COST CHANGES:
None.

PERSONNEL CHANGES/JUSTIFICATION:
None.

2025 ACHIEVEMENTS:
Actively participated in the continued redevelopment of the downtown corridor and community planning. Completed the planning, design and bonding for the new Municipal Services Center. Construction started in 2024, to be completed in late 2025. Completed, analyzed and adopted several Village fee structures.

CAPITAL OUTLAY:
None.

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VILLAGE OF KIMBERLY
2026 EXPENDITURE DETAIL

DEPARTMENT NAME	Village Board
EXPENDITURE CODE	5111

200 EXPENSE CATEGORY	DESCRIPTION	LAST YEAR AMOUNT	THIS YEAR AMOUNT
04 - TRAINING/TRAVEL			
	CONFERENCES/EDUCATION	$2,100.00	$2,100.00
	MILEAGE AND MEALS	$1,800.00	$1,800.00
	ACCOMODATIONS	$2,400.00	$2,400.00
	OTHER TRAINING MATERIALS		
	CONTRACTED TRAINING		
	VEHICLE ALLOWANCE		
	SUBTOTAL	**$6,300.00**	**$6,300.00**
05 - FIXED CHARGES			
	MEMBERSHIP DUES	$2,800.00	$2,800.00
	LICENSES & PERMITS		
	MAINTENANCE FEES		
	SERVICE CHARGES		
	AGENCY FEES		
	INTERGOVERNMENTAL FEES		
	REFUSE		
	PUBLICATIONS		
	PILOTS		
	SUBTOTAL	**$2,800.00**	**$2,800.00**
10 - MISCELLANEOUS			
	LOS APPRECIATION	$1,300.00	$1,300.00
	MEETING PER DIEM	$2,500.00	$2,500.00
	MISCELLANEOUS	$1,500.00	$1,500.00
	SUBTOTAL	**$5,300.00**	**$5,300.00**
	TOTAL	**$14,400.00**	**$14,400.00**

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VILLAGE OF KIMBERLY
2026 BUDGET GOAL

CATEGORY General Government
DEPARTMENT Municipal Court
ACCOUNT ORGANIZATION 101 - 5121

MISSION:
To fairly and impartially adjudicate traffic and misdemeanor cases established by the Judiciary and State Legislature and/or Village Ordinances. To maintain information and records concerning said cases, and to assist citizens in the resolution of cases, and understanding of the municipal judicial system. To treat all citizens with respect, dignity and courtesy.

2026 GOALS:
Achieve Mission by providing fair and just results for those who participate in the judicial proceedings. Continued training for Municipal Court Clerk and Municipal Judge.

MAJOR PROGRAM/COST CHANGES:
None anticipated.

PERSONNEL CHANGES/JUSTIFICATION:
None anticipated.

2025 ACHIEVEMENTS:
Judge and Court Clerk continue to comply with Wisconsin Court System's requirements for continuing education. Achieved mission.

CAPITAL OUTLAY:
None anticipated.

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VILLAGE OF KIMBERLY
2026 EXPENDITURE DETAIL

DEPARTMENT NAME	Municipal Court
EXPENDITURE CODE	5121

200 EXPENSE CATEGORY	DESCRIPTION	LAST YEAR AMOUNT	THIS YEAR AMOUNT
01 - CONTRACTURAL SERVICES			
	IT SERVICE	$2,495.00	$2,570.00
	REPAIRS & MAINTENANCE		
	EQUIPMENT RENTAL		
	ENGINEERING/GIS		
	CLOTHING/UNIFORMS		
	PROFESSIONAL SERVICES	$210.00	$215.00
	OTHER SERVICES	$300.00	$300.00
	HARD/SOFTWARE MAINTENANCE		
	BANK FEES AND CHARGES	$55.00	$55.00
	SUBTOTAL	**$3,060.00**	**$3,140.00**
02 - UTILITIES			
	ELECTRICITY		
	GAS SERVICE		
	TELEPHONE	$280.00	$330.00
	FAX LINE		
	INTERNET	$200.00	$210.00
	WATER		
	CELL PHONE	$180.00	$180.00
	STORM		
	SANITARY		
	SUBTOTAL	**$660.00**	**$720.00**
03 - MATERIALS & SUPPLIES			
	OFFICE SUPPLIES	$615.00	$630.00
	POSTAGE & SHIPPING	$830.00	$850.00
	PRINTING		
	CLOTHING/UNIFORMS		
	SHOP SUPPLIES		
	FUEL & OIL		
	JANITORIAL SUPPLIES		
	FURNITURE		
	MINOR EQUIPMENT		
	SUBTOTAL	**$1,445.00**	**$1,480.00**
04 - TRAINING/TRAVEL			
	CONFERENCES/EDUCATION	$2,370.00	$2,440.00
	MILEAGE AND MEALS		
	ACCOMODATIONS		
	OTHER TRAINING MATERIALS	$775.00	$840.00
	CONTRACTED TRAINING		
	VEHICLE ALLOWANCE		

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VILLAGE OF KIMBERLY
2026 EXPENDITURE DETAIL

DEPARTMENT NAME	Municipal Court
EXPENDITURE CODE	5121

200 EXPENSE CATEGORY	DESCRIPTION	LAST YEAR AMOUNT	THIS YEAR AMOUNT
	SUBTOTAL	**$3,145.00**	**$3,280.00**
05 - FIXED CHARGES			
	MEMBERSHIP DUES	$180.00	$205.00
	LICENSES & PERMITS		
	MAINTENANCE FEES	$5,080.00	$5,234.00
	SERVICE CHARGES	$310.00	$310.00
	AGENCY FEES		
	INTERGOVERNMENTAL FEES	$28,840.00	$29,420.00
	REFUSE		
	PUBLICATIONS		
	PILOTS		
	SUBTOTAL	**$34,410.00**	**$35,169.00**
	TOTAL	**$42,720.00**	**$43,789.00**

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VILLAGE OF KIMBERLY
2026 BUDGET GOAL

CATEGORY General Government
DEPARTMENT License & Permits
ACCOUNT ORGANIZATION 101 - 5125

MISSION:
To provide the proper forms and documents to furnish staff with adequate statistical data to check, review and recommend applicants for licenses and permits to the Village Board.

2026 GOALS:
Achieve Mission.

MAJOR PROGRAM/COST CHANGES:
None anticipated.

PERSONNEL CHANGES/JUSTIFICATION:
None anticipated.

2025 ACHIEVEMENTS:
Achieved Mission.

CAPITAL OUTLAY:
None.

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VILLAGE OF KIMBERLY
2026 EXPENDITURE DETAIL

DEPARTMENT NAME	License & Permits
EXPENDITURE CODE	5125

200 EXPENSE CATEGORY	DESCRIPTION	LAST YEAR AMOUNT	THIS YEAR AMOUNT
03 - MATERIALS & SUPPLIES			
	OFFICE SUPPLIES	$3,750.00	$3,750.00
	POSTAGE & SHIPPING		
	PRINTING		
	CLOTHING/UNIFORMS		
	SHOP SUPPLIES		
	FUEL & OIL		
	JANITORIAL SUPPLIES		
	FURNITURE		
	MINOR EQUIPMENT		
	SUBTOTAL	**$3,750.00**	**$3,750.00**
05 - FIXED CHARGES			
	MEMBERSHIP DUES		
	LICENSES & PERMITS		
	MAINTENANCE FEES		
	SERVICE CHARGES		
	AGENCY FEES		
	INTERGOVERNMENTAL FEES		
	REFUSE		
	PUBLICATIONS	$200.00	$200.00
	PILOTS		
	SUBTOTAL	**$200.00**	**$200.00**
	TOTAL	**$3,950.00**	**$3,950.00**

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VILLAGE OF KIMBERLY
2026 BUDGET GOAL

CATEGORY General Government
DEPARTMENT Legal Fees
ACCOUNT ORGANIZATION 101 - 5130

MISSION:
The Village of Kimberly contracts for services to provide legal opinions, draft ordinances, bonds and other legal documents. Contract legal services represents the Village in litigation, prosecutes all ordinance violations, assists with contract negotiations and mediations, and advises staff and the Village Board regarding various matters.

2026 GOALS:
Representation of the Village in a professional manner and resolve all pending legal matters, resulting in decisions which are favorable to the Village of Kimberly.

MAJOR PROGRAM/COST CHANGES:
None.

PERSONNEL CHANGES/JUSTIFICATION:
None.

2025 ACHIEVEMENTS:
Achieved the mission.

CAPITAL OUTLAY:
None.

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VILLAGE OF KIMBERLY
2026 EXPENDITURE DETAIL

DEPARTMENT NAME	Legal Fees
EXPENDITURE CODE	5130

200 EXPENSE CATEGORY	DESCRIPTION	LAST YEAR AMOUNT	THIS YEAR AMOUNT
01 - CONTRACTURAL SERVICES			
	IT SERVICE		
	REPAIRS & MAINTENANCE		
	EQUIPMENT RENTAL		
	ENGINEERING/GIS		
	CLOTHING/UNIFORMS		
	PROFESSIONAL SERVICES	$20,000.00	$20,200.00
	OTHER SERVICES		
	HARD/SOFTWARE MAINTENANCE		
	BANK FEES AND CHARGES		
	SUBTOTAL	**$20,000.00**	**$20,200.00**
	TOTAL	**$20,000.00**	**$20,200.00**

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VILLAGE OF KIMBERLY
2026 BUDGET GOAL

CATEGORY General Government
DEPARTMENT Administrative
ACCOUNT ORGANIZATION 101 - 5141

MISSION:
The Village President is the Chief Elected Officer for the community. It is the responsibility of the Village President to oversee all meetings of the Village Board and insure that all Village Officers, Boards and Commissions discharge their duties. The Village Administrator is the Chief Operating Officer of the community. She is responsible for directing and coordinating the administration of the Village Government in accordance with the policies established by the Village Board and as set forth in the Code of Ordinances.

2026 GOALS:
Village President - Achieve Mission. Village Administrator - Prepare budget within State mandated guidelines while attempting to maintain service levels, coordinate all administrative activities of the Village, create an unified team environment across Village Departments.

MAJOR PROGRAM/COST CHANGES:
None.

PERSONNEL CHANGES/JUSTIFICATION:
None.

2025 ACHIEVEMENTS:
Achieved the mission. Further refining concepts to address the needs identified in the Strategic Plan and develop/refine Village policies.

CAPITAL OUTLAY:
None.

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VILLAGE OF KIMBERLY
2026 EXPENDITURE DETAIL

DEPARTMENT NAME	Administrative
EXPENDITURE CODE	5141

200 EXPENSE CATEGORY	DESCRIPTION	LAST YEAR AMOUNT	THIS YEAR AMOUNT
02 - UTILITIES			
	ELECTRICITY		
	GAS SERVICE		
	TELEPHONE		
	FAX LINE		
	INTERNET		
	WATER		
	CELL PHONE	$900.00	$900.00
	STORM		
	SANITARY		
	SUBTOTAL	**$900.00**	**$900.00**
04 - TRAINING/TRAVEL			
	CONFERENCES/EDUCATION	$700.00	$700.00
	MILEAGE AND MEALS	$500.00	$500.00
	ACCOMODATIONS	$800.00	$800.00
	OTHER TRAINING MATERIALS	$5,250.00	$1,500.00
	CONTRACTED TRAINING		
	VEHICLE ALLOWANCE	$2,400.00	$2,400.00
	SUBTOTAL	**$9,650.00**	**$5,900.00**
05 - FIXED CHARGES			
	MEMBERSHIP DUES	$650.00	$650.00
	LICENSES & PERMITS	$100.00	$100.00
	MAINTENANCE FEES		
	SERVICE CHARGES		
	AGENCY FEES		
	INTERGOVERNMENTAL FEES		
	REFUSE		
	PUBLICATIONS		
	PILOTS		
	SUBTOTAL	**$750.00**	**$750.00**
10 - MISCELLANEOUS			
	LOS APPRECIATION	$1,100.00	$1,100.00
	MEETING PER DIEM		
	MISCELLANEOUS	$200.00	$200.00
	SUBTOTAL	**$1,300.00**	**$1,300.00**
	TOTAL	**$12,600.00**	**$8,850.00**

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VILLAGE OF KIMBERLY
2026 BUDGET GOAL

CATEGORY General Government
DEPARTMENT Central Office
ACCOUNT ORGANIZATION 101 - 5143

MISSION:
The Central Office staff aim to provide a welcoming and efficient first point of contact for our visitors. We are committed to delivering accurate information and assisting the various needs of our residents.

2026 GOALS:
Cross-train staff to ensure employees are proficient in key front desk and central office functions. This will improve our continuity of services during absences.

MAJOR PROGRAM/COST CHANGES:
None.

PERSONNEL CHANGES/JUSTIFICATION:
The Resident Services Specialist and Deputy Treasurer-Administrative Assistant (Advanced) postions should be filled in the 4th quarter of 2025 and will continue to add value to our team in 2026.

2025 ACHIEVEMENTS:
Successfully served the residents of the community while working through staffing changes. Updated our cash receipting software templates to better align with our accounts and daily deposits. Migrated all staff to the new miPay payroll system.

CAPITAL OUTLAY:
Improvements to the central office with focus on security for staff and customer-friendly accomodations for our walk-in traffic.

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VILLAGE OF KIMBERLY
2026 EXPENDITURE DETAIL

DEPARTMENT NAME	Central Office
EXPENDITURE CODE	5143

200 EXPENSE CATEGORY	DESCRIPTION	LAST YEAR AMOUNT	THIS YEAR AMOUNT
01 - CONTRACTURAL SERVICES			
	IT SERVICE	$6,700.00	$6,700.00
	REPAIRS & MAINTENANCE	$3,600.00	$500.00
	EQUIPMENT RENTAL	$6,200.00	$3,700.00
	ENGINEERING/GIS		
	CLOTHING/UNIFORMS	$200.00	$0.00
	PROFESSIONAL SERVICES	$25,200.00	$41,700.00
	OTHER SERVICES		
	HARD/SOFTWARE MAINTENANCE		
	BANK FEES AND CHARGES	$500.00	$500.00
	SUBTOTAL	**$42,400.00**	**$53,100.00**
02 - UTILITIES			
	ELECTRICITY		
	GAS SERVICE		
	TELEPHONE	$1,500.00	$0.00
	FAX LINE	$300.00	$0.00
	INTERNET	$600.00	$0.00
	WATER		
	CELL PHONE	$500.00	$600.00
	STORM		
	SANITARY		
	SUBTOTAL	**$2,900.00**	**$600.00**
03 - MATERIALS & SUPPLIES			
	OFFICE SUPPLIES	$6,000.00	$6,000.00
	POSTAGE & SHIPPING	$5,200.00	$7,000.00
	PRINTING	$10,000.00	$14,000.00
	CLOTHING/UNIFORMS		
	SHOP SUPPLIES		
	FUEL & OIL		
	JANITORIAL SUPPLIES		
	FURNITURE		
	MINOR EQUIPMENT		
	SUBTOTAL	**$21,200.00**	**$27,000.00**
04 - TRAINING/TRAVEL			
	CONFERENCES/EDUCATION	$2,000.00	$2,000.00
	MILEAGE AND MEALS	$1,000.00	$1,000.00
	ACCOMODATIONS	$1,000.00	$0.00
	OTHER TRAINING MATERIALS		
	CONTRACTED TRAINING	$ 1,800.00	$ 1,800.00
	VEHICLE ALLOWANCE	$ -	$ 2,400.00

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VILLAGE OF KIMBERLY
2026 EXPENDITURE DETAIL

DEPARTMENT NAME	Central Office
EXPENDITURE CODE	5143

200 EXPENSE CATEGORY	DESCRIPTION	LAST YEAR AMOUNT	THIS YEAR AMOUNT
	SUBTOTAL	**$5,800.00**	**$7,200.00**
05 - FIXED CHARGES			
	MEMBERSHIP DUES	$200.00	$150.00
	LICENSES & PERMITS	$1,200.00	$1,500.00
	MAINTENANCE FEES		
	SERVICE CHARGES	$450.00	$450.00
	AGENCY FEES		
	INTERGOVERNMENTAL FEES		
	REFUSE		
	PUBLICATIONS	$0.00	$300.00
	PILOTS		
	SUBTOTAL	**$1,850.00**	**$2,400.00**
10 - MISCELLANEOUS			
	LOS APPRECIATION		
	MEETING PER DIEM		
	MISCELLANEOUS		
	SUBTOTAL	**$0.00**	**$0.00**
	TOTAL	**$74,150.00**	**$90,300.00**

25% of expenses to TID #6	$18,537.50	$22,575.00
75% of expenses General Fund	$55,612.50	$67,725.00

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VILLAGE OF KIMBERLY
2026 BUDGET GOAL

CATEGORY General Government
DEPARTMENT Elections
ACCOUNT ORGANIZATION 101 - 5144

MISSION:
To serve the Village's voters by administering elections that are fair, open, and secure. Guided by Wisconsin laws, our mission is to gain public confidence and ensure that the rights of our voters are protected.

2026 GOALS:
Be prepared for new laws or standards to ensure operational readiness. Transparency remains a top priority and the goal is to provide clear and timely information to the public. We continually look at ways to improve our operations related to polling place readiness, voter wait times, and backup plans for inclement weather, power failures, etc.

MAJOR PROGRAM/COST CHANGES:
With the likelihood of 4 elections in 2026, the budget is higher than it was in 2025. This upcoming budget used the costs incurred in 2024 as a guide. Election laws require municipalities to cover the costs of mailing absentee ballots and those postage costs continue to increase each year.

PERSONNEL CHANGES/JUSTIFICATION:
No major changes; the staffing template from the Village's 2024 election cycle came in at budget that year and was used as a basis for 2026. The Resident Services Specialist will assist with voter registrations and In-Person Absentee Voting (IPAV) which should reduce overtime costs.

2025 ACHIEVEMENTS:
Successfully administered the spring elections and increased our number of election inspectors.

CAPITAL OUTLAY:
None.

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VILLAGE OF KIMBERLY
2026 EXPENDITURE DETAIL

DEPARTMENT NAME	Elections
EXPENDITURE CODE	5144

200 EXPENSE CATEGORY	DESCRIPTION	LAST YEAR AMOUNT	THIS YEAR AMOUNT
01 - CONTRACTURAL SERVICES			
	IT SERVICE	$ -	$ 660.00
	REPAIRS & MAINTENANCE		
	EQUIPMENT RENTAL		
	PROFESSIONAL SERVICES		
	OTHER SERVICES		
	HARD/SOFTWARE MAINTENANCE	$ 1,500.00	$ 1,500.00
	BANK FEES AND CHARGES		
	SUBTOTAL	**$ 1,500.00**	**$ 2,160.00**
03 - MATERIALS & SUPPLIES			
	OFFICE SUPPLIES	$ 500.00	$ 1,400.00
	POSTAGE & SHIPPING	$ 1,500.00	$ 4,000.00
	PRINTING	$ 900.00	$ 1,500.00
	CLOTHING/UNIFORMS		
	JANITORIAL SUPPLIES		
	FURNITURE		
	MINOR EQUIPMENT	$ 100.00	$ 1,800.00
	SUBTOTAL	**$ 3,000.00**	**$ 8,700.00**
04 - TRAINING/TRAVEL			
	CONFERENCES/EDUCATION	$ 500.00	$ 500.00
	MILEAGE AND MEALS	$ 300.00	$ 300.00
	ACCOMODATIONS		
	OTHER TRAINING MATERIALS	$ 150.00	$ 150.00
	CONTRACTED TRAINING		
	VEHICLE ALLOWANCE		
	SUBTOTAL	**$ 950.00**	**$ 950.00**
05 - FIXED CHARGES			
	MEMBERSHIP DUES		
	LICENSES & PERMITS		
	MAINTENANCE FEES		
	SERVICE CHARGES		
	AGENCY FEES		
	INTERGOVERNMENTAL FEES		
	REFUSE		
	PUBLICATIONS	$ 125.00	$ 250.00
	SUBTOTAL	**$ 125.00**	**$ 250.00**
	TOTAL	**$ 5,575.00**	**$ 12,060.00**

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VILLAGE OF KIMBERLY
2026 PART-TIME WAGES

DEPARTMENT NAME	Elections
EXPENDITURE CODE	5144

POSITION TITLE	HOURS/ WEEK	# OF WEEKS	TOTAL HOURS	RATE	TOTAL
4 Elections					
SVD visits to Aspire					
3 Trainings					
	February				*Total*
12 inspectors @ 16 hours @ 10.00	$ 1,920.00				
2 chiefs @ 16 hours @ 12.00	$ 384.00				
1 chief @ 8 hours @ 12.00	$ 96.00				**$3,072.00**
Training 27 workers @ 2 hours @ 10.00	$ 540.00				
SVD Visits @ 2 visits @ 4 SVDs @ 1.5 hrs @ 11.00	$ 132.00				
	April				
12 inspectors @ 16 hours @ 10.00	$ 1,920.00				
2 chiefs @ 16 hours @ 12.00	$ 384.00				
1 chief @ 8 hours @ 12.00	$ 96.00				**$3,006.00**
Training 27 workers @ 2 hours @ 10.00	$ 540.00				
SVD Visits @ 2 visits @ 2 SVDs @ 1.5 hrs @ 11.00	$ 66.00				
	August				
12 inspectors @ 16 hours @ 10.00	$ 1,920.00				
2 chiefs @ 16 hours @ 12.00	$ 384.00				**$2,466.00**
1 chief @ 8 hours @ 12.00	$ 96.00				
SVD Visits @ 2 visits @ 2 SVDs @ 1.5 hrs @ 11.00	$ 66.00				
	November				
20 inspectors @ 16 hours @ 10.00	$ 3,200.00				
2 chiefs @ 16 hours @ 12.00	$ 384.00				
1 chief @ 8 hours @ 12.00	$ 96.00				**$4,352.00**
Training 27 workers @ 2 hours @ 10.00	$ 540.00				
SVD Visits @ 2 visits @ 4 SVDs @ 1.5 hrs @ 11.00	$ 132.00				

TOTAL **$12,896.00**

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VILLAGE OF KIMBERLY
2026 BUDGET GOAL

CATEGORY General Government
DEPARTMENT Auditing
ACCOUNT ORGANIZATION 101 - 5151

MISSION:
To provide funding and guidance for contracting an annual audit of the Village's financial records. This contracted service is conducted as expediently as possible to meet the guidelines of the State of Wisconsin and to provide a clean unqualified opinion of the financial records for the Village of Kimberly.

2026 GOALS:
Complete the audit in a timely fashion. Prepare worksheets for the audit team and reduce the time spent by the Auditors at Village offices. Receive a clean unqualified opinion on the Financial Statements and increase the secured collateralized investment portfolio.

MAJOR PROGRAM/COST CHANGES:
Hawkins|Ash CPAs contract agreement for years ending 2024, 2025, 2026 with optional 2027 and 2028. Includes Village, Water, Sewer, Storm, TID #4, #5, #6, WDOR Financial Report, Annual PSC Report.

PERSONNEL CHANGES/JUSTIFICATION:
None.

2025 ACHIEVEMENTS:
Achieved the Mission.

CAPITAL OUTLAY:
None.

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VILLAGE OF KIMBERLY
2026 EXPENDITURE DETAIL

DEPARTMENT NAME	Auditing
EXPENDITURE CODE	5151

200 EXPENSE CATEGORY	DESCRIPTION	LAST YEAR AMOUNT	THIS YEAR AMOUNT
01 - CONTRACTURAL SERVICES			
	IT SERVICE		
	REPAIRS & MAINTENANCE		
	EQUIPMENT RENTAL		
	ENGINEERING/GIS		
	CLOTHING/UNIFORMS		
	PROFESSIONAL SERVICES	$23,000.00	$25,443.00
	OTHER SERVICES		
	HARD/SOFTWARE MAINTENANCE		
	BANK FEES AND CHARGES		
	SUBTOTAL	**$23,000.00**	**$25,443.00**
	TOTAL	**$23,000.00**	**$25,443.00**

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VILLAGE OF KIMBERLY
2026 BUDGET GOAL

CATEGORY General Government
DEPARTMENT IT Expenses
ACCOUNT ORGANIZATION 101 - 5152

MISSION:
The mission of the Information Technology (IT) Department is to ensure the Village maintains and efficiently utilizes our IT infrastructure. The service includes contracted support and service staff for the networks, phone and web functions. Each Department shares in the cost of this account.

2026 GOALS:
Achieve the mission.

MAJOR PROGRAM/COST CHANGES:
Continue to inventory and evaluate technology assets to refine replacement schedule. Upgrade systems and equipment as needed within the capital improvement plan parameters. Ensure consistent performance for staff and residents, particularly with the Village website.

PERSONNEL CHANGES/JUSTIFICATION:
None.

2025 ACHIEVEMENTS:
Replaced the 2013 phone system. Completed the IT network buildout at the new Municipal Services Center.

CAPITAL OUTLAY:
Data Processing Outlay - server replacement, purchase new phone system, and annual computer replacement.

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VILLAGE OF KIMBERLY
2026 EXPENDITURE DETAIL

DEPARTMENT NAME	IT Expenses
EXPENDITURE CODE	5152

200 EXPENSE CATEGORY	DESCRIPTION	LAST YEAR AMOUNT	THIS YEAR AMOUNT
01 - CONTRACTURAL SERVICES			
	IT SERVICE	$26,020.00	$21,445.00
	REPAIRS & MAINTENANCE		
	EQUIPMENT RENTAL		
	ENGINEERING/GIS		
	CLOTHING/UNIFORMS		
	PROFESSIONAL SERVICES		
	OTHER SERVICES	$2,000.00	$4,695.00
	HARD/SOFTWARE MAINTENANCE	$1,000.00	$750.00
	BANK FEES AND CHARGES		
	SUBTOTAL	**$29,020.00**	**$26,890.00**
02 - UTILITIES			
	ELECTRICITY		
	GAS SERVICE		
	TELEPHONE/FAX LINE	$0.00	$1,800.00
	INTERNET	$0.00	$1,680.00
	WATER		
	CELL PHONE		
	STORM		
	SANITARY		
	SUBTOTAL	**$0.00**	**$3,480.00**
05 - FIXED CHARGES			
	MEMBERSHIP DUES		
	LICENSES & PERMITS	$4,860.00	$7,040.00
	MAINTENANCE FEES	$16,000.00	$20,000.00
	SERVICE CHARGES		
	AGENCY FEES		
	INTERGOVERNMENTAL FEES		
	REFUSE		
	PUBLICATIONS		
	PILOTS		
	SUBTOTAL	**$20,860.00**	**$27,040.00**
	TOTAL	**$49,880.00**	**$57,410.00**

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VILLAGE OF KIMBERLY
2026 BUDGET GOAL

CATEGORY General Government
DEPARTMENT Community Development - Assessor
ACCOUNT ORGANIZATION 101 - 5153

MISSION:
The mission of the Assessors office is to provide fair and equitable assessment of real and personal property for fair distribution of the tax levy. This office also provides information as requested to the public using our property record system.

2026 GOALS:
Achieve the mission and conduct a 2026 Village wide re-evaluation.

MAJOR PROGRAM/COST CHANGES:
The Village is anticipating a maket update revaluation in 2026, with field work being completed in 2025.

PERSONNEL CHANGES/JUSTIFICATION:
None.

2025 ACHIEVEMENTS:
Extended the Bowmar assessment contract through 2027 and achieved the mission.

CAPITAL OUTLAY:
2026 re-evaluation, contracted at $48,000 funded by the Reassessment Trust Fund.

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VILLAGE OF KIMBERLY
2026 EXPENDITURE DETAIL

DEPARTMENT NAME	Community Development - Assessor
EXPENDITURE CODE	5153

200 EXPENSE CATEGORY	DESCRIPTION	LAST YEAR AMOUNT	THIS YEAR AMOUNT
01 - CONTRACTURAL SERVICES			
	IT SERVICE		
	REPAIRS & MAINTENANCE		
	EQUIPMENT RENTAL		
	ENGINEERING/GIS		
	CLOTHING/UNIFORMS		
	PROFESSIONAL SERVICES	$13,600.00	$14,900.00
	OTHER SERVICES		
	HARD/SOFTWARE MAINTENANCE		
	BANK FEES AND CHARGES		
	SUBTOTAL	**$13,600.00**	**$14,900.00**
03 - MATERIALS & SUPPLIES			
	OFFICE SUPPLIES	$0.00	$500.00
	POSTAGE & SHIPPING	$500.00	$500.00
	PRINTING		
	CLOTHING/UNIFORMS		
	SHOP SUPPLIES		
	FUEL & OIL		
	JANITORIAL SUPPLIES		
	FURNITURE		
	MINOR EQUIPMENT		
	SUBTOTAL	**$500.00**	**$1,000.00**
04 - TRAINING/TRAVEL			
	CONFERENCES/EDUCATION	$0.00	$850.00
	MILEAGE AND MEALS	$0.00	$450.00
	ACCOMODATIONS	$0.00	$800.00
	OTHER TRAINING MATERIALS		
	CONTRACTED TRAINING		
	VEHICLE ALLOWANCE		
	SUBTOTAL	**$0.00**	**$2,100.00**
05 - FIXED CHARGES			
	MEMBERSHIP DUES	$0.00	$520.00
	LICENSES & PERMITS		
	MAINTENANCE FEES		
	SERVICE CHARGES		
	AGENCY FEES		
	INTERGOVERNMENTAL FEES		
	REFUSE		
	PUBLICATIONS	$300.00	$300.00
	PILOTS		

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VILLAGE OF KIMBERLY
2026 EXPENDITURE DETAIL

DEPARTMENT NAME	Community Development - Assessor
EXPENDITURE CODE	5153

200 EXPENSE CATEGORY	DESCRIPTION	LAST YEAR AMOUNT	THIS YEAR AMOUNT
	SUBTOTAL	**$300.00**	**$820.00**
10 - MISCELLANEOUS			
	MEETING PER DIEM	$200.00	$200.00
	MISCELLANEOUS		
	SUBTOTAL	**$200.00**	**$200.00**
	TOTAL	**$14,600.00**	**$19,020.00**

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VILLAGE OF KIMBERLY
2026 BUDGET GOAL

CATEGORY General Government
DEPARTMENT Municipal Complex
ACCOUNT ORGANIZATION 101 - 5160

MISSION:
Provide & maintain clean & safe buildings and grounds for our citizens, civic groups and staff of the village of Kimberly to ensure a safe, clean, and exceptional experience.

2026 GOALS:
Continue to focus on efficient operation of all building mechanics and structures.
Implement a new cleaning schedule and system for the Municipal Services Center.
Explore options for cleaning and maintenance product providers.

MAJOR PROGRAM/COST CHANGES:
Entering into a supply contact with Cintas. Focus will begin with the Municipal Services Center.
Adjustments to operational and service contract budgets due to inflationary influences.

PERSONNEL CHANGES/JUSTIFICATION:
None.

2025 ACHIEVEMENTS:
Coordinated the relocation of staff back to the Municipal Services Center.
Completed Capital Improvement Projects - Library remodel, Complex parking lot resurface.
Maintenance staff completed CDL training to assis the Snow and Ice Operations within the Department of Public Works.

CAPITAL OUTLAY:
Remodel of Central Office workspace.

DRAFT

VILLAGE OF KIMBERLY
2026 EXPENDITURE DETAIL

DEPARTMENT NAME	Municipal Complex
EXPENDITURE CODE	5160

200 EXPENSE CATEGORY	DESCRIPTION	LAST YEAR AMOUNT	THIS YEAR AMOUNT
01 - CONTRACTURAL SERVICES			
	LAWN CARE	$1,000.00	$1,000.00
	FIRE ALARM	$1,500.00	$1,500.00
	FIRE EXTINGUISHERS	$630.00	$630.00
	ELEVATOR	$1,050.00	$1,075.00
	HVAC SERVICE	$2,700.00	$2,850.00
	BOILER	$525.00	$530.00
	PEST CONTROL	$400.00	$905.00
	EZ GLIDE	$300.00	$300.00
	TDS	$310.00	$0.00
	VERIZON	$1,500.00	$600.00
	SECURITY SYSTEM	$500.00	$500.00
	MISCELLANEOUS	$0.00	$0.00
	SUBTOTAL	**$10,415.00**	**$9,890.00**
02 - UTILITIES			
	ELECTRICITY	$45,000.00	$43,200.00
	GAS SERVICE	$28,000.00	$27,500.00
	WATER	$2,000.00	$2,000.00
	ELEVATOR PHONE	$300.00	$0.00
	STORM	$0.00	$0.00
	SANITARY	$0.00	$0.00
	SUBTOTAL	**$75,300.00**	**$72,700.00**
03 - MATERIALS & SUPPLIES			
	OFFICE SUPPLIES		
	POSTAGE & SHIPPING		
	PRINTING		
	CLOTHING/UNIFORMS	$0.00	$1,000.00
	SHOP SUPPLIES	$5,800.00	$5,800.00
	FUEL & OIL	$875.00	$875.00
	JANITORIAL SUPPLIES	$3,500.00	$3,500.00
	FURNITURE		
	MINOR EQUIPMENT		
	SUBTOTAL	**$10,175.00**	**$11,175.00**
04 - REPAIR/MAINTENANCE			
	REPAIR/MAINTENANCE	$8,500.00	$9,500.00
	SUBTOTAL	**$8,500.00**	**$9,500.00**
	Total	**$104,390.00**	**$103,265.00**

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VILLAGE OF KIMBERLY
2026 BUDGET GOAL

CATEGORY General Government
DEPARTMENT P.I.L.O.T.
ACCOUNT ORGANIZATION 101 - 5191

MISSION:
To account for the Payment in Lieu of Taxes collected by the Village of Kimberly from the Outagamie County Housing Authority. Accurately and timely disbursement of the portions attributable to other taxing jurisdictions.

2026 GOALS:
Achieve Mission.

MAJOR PROGRAM/COST CHANGES:
Town of Buchanan tax payment for the 2019 annexation of Marcella LLC in the amount of $15,928 annually was completed, final payment in 2025.

PERSONNEL CHANGES/JUSTIFICATION:
None.

2025 ACHIEVEMENTS:
Achieved Mission.

CAPITAL OUTLAY:
None.

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VILLAGE OF KIMBERLY
2026 EXPENDITURE DETAIL

DEPARTMENT NAME	P.I.L.O.T.
EXPENDITURE CODE	5191

200 EXPENSE CATEGORY	DESCRIPTION	LAST YEAR AMOUNT	THIS YEAR AMOUNT
05 - FIXED CHARGES			
	MEMBERSHIP DUES		
	LICENSES & PERMITS		
	MAINTENANCE FEES		
	SERVICE CHARGES		
	AGENCY FEES		
	INTERGOVERNMENTAL FEES	$5,300.00	$5,300.00
	REFUSE		
	PUBLICATIONS		
	PILOTS		
	SUBTOTAL	**$5,300.00**	**$5,300.00**
	TOTAL	**$5,300.00**	**$5,300.00**

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VILLAGE OF KIMBERLY
2026 BUDGET GOAL

CATEGORY General Government
DEPARTMENT Insurance
ACCOUNT ORGANIZATION 101 - 5193

MISSION:
To represent the General Fund's participation in various insurance policies to provide general liability, property damage, workers' compensation, auto, public officials and employment practices liability insurance and self insured retention fund.

2026 GOALS:
Achieve the mission and create a working environment that promotes safety and accuracy.

MAJOR PROGRAM/COST CHANGES:
Workers Compensation and Auto Liability increases anticipated by CVMIC. A higher Self Insured Retention amount ($17,500 now up to $25,000) was elected by the Village Board in 2025, this should lower premiums over the course of several years. Significant increase in Property Insurance with the addition of the new Municipal Services Center.

PERSONNEL CHANGES/JUSTIFICATION:
None.

2025 ACHIEVEMENTS:
Achieved the Mission.

CAPITAL OUTLAY:
None.

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VILLAGE OF KIMBERLY
2026 EXPENDITURE DETAIL

DEPARTMENT NAME	Insurance
EXPENDITURE CODE	5193

200 EXPENSE CATEGORY	DESCRIPTION	LAST YEAR AMOUNT	THIS YEAR AMOUNT
09 - INSURANCE			
200	PROPERTY - MPIC	$ 35,700.00	$ 40,215.00
200	EQUIPMENT BREAKDOWN	$ 1,910.00	$ 1,690.00
200	LIABILITY	$ 32,800.00	$ 33,800.00
200	EMPLOYMENT PRACTICE LIABILITY	$ 3,080.00	$ 4,000.00
200	EXCESS LIABILITY	$ 750.00	$ 75.00
200	VOLUNTEER	$ 65.00	$ 65.00
222	SELF INSURED RETENTION	$ 8,000.00	$ 8,000.00
223	AUTOMOBILE	$ 12,490.00	$ 17,890.00
224	BONDS - CRIME	$ 500.00	$ 480.00
229	WORKERS COMP	$ 45,800.00	$ 35,250.00
	SUBTOTAL	**$ 141,095.00**	**$ 141,465.00**
	TOTAL	**$ 141,095.00**	**$ 141,465.00**

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VILLAGE OF KIMBERLY
2026 BUDGET GOAL

CATEGORY General Government
DEPARTMENT Police Department
ACCOUNT ORGANIZATION 101 - 5210

MISSION:
The Fox Valley Metro Police Department is a joint service police department that provides municipal law enforement services to both the Villages of Little Chute and Kimberly. The department serves a population of around 19,000 people and patrols an area of approximately 10 square miles. It is the mission of the Fox Valley Metro Police Department to respond to calls for service, proactively patrol, detect and reduce crime, strengthen our community partnerships and enhance the safety and overall quality of life for those in the communities we serve. We embrace and practice the following core values: compassion, integrity and professionalism.

2026 GOALS:
The Village of Kimberly in partnership with the Village of Little Chute will work to fund the joint patnership while entering into a dissolution agreement. The goal is to maintain level of service and negotiate a plan to dissolve the joint partnership. This plan likely includes contracted services with Outagamie County Sherriff 's Department. The 2026 budget will reflect contributions to each area during the dissolution.

MAJOR PROGRAM/COST CHANGES:
Department Structure will be modified in 2026. The number of patrol positions has been reduced to reflect the near-current status of the joint department. Vehicle Replacement (CIP) has been eliminated. Introduction of contracted services line item. Currently budgeted to bring on additional patrol positions through Outagamie County Sherriff's Department.

PERSONNEL CHANGES/JUSTIFICATION:
Modification of staffing levels based on the dissolution of the joint department. Introduction of contracted services to ensure minimum staffing levels are met.

2025 ACHIEVEMENTS:
Maintained a high level of service to the public despite staffing vacancies in clerical, office management and patrol supervision.
Hired and trained one new Community Service Officer (CSO) to fill vacancie.
Relocated evidence storage from Combined Locks facility to the Fox Valley Metro Police Department Facility.

CAPITAL OUTLAY:
One time costs associated with contracted services: squad car, vehicle upfitting and officer equipment.

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VILLAGE OF KIMBERLY
2026 EXPENDITURE DETAIL

DEPARTMENT NAME	Police Department
EXPENDITURE CODE	5210

200 EXPENSE CATEGORY	DESCRIPTION	LAST YEAR AMOUNT	THIS YEAR AMOUNT
01 - CONTRACTURAL SERVICES			
	IT SERVICE		
	REPAIRS & MAINTENANCE		
	EQUIPMENT	$0.00	$0.00
	ENGINEERING/GIS		
	CLOTHING/UNIFORMS		
	PROFESSIONAL SERVICES	$0.00	$539,291.00
	OTHER SERVICES		
	HARD/SOFTWARE MAINTENANCE		
	BANK FEES AND CHARGES		
	SUBTOTAL	**$0.00**	**$539,291.00**
05 - FIXED CHARGES			
	MEMBERSHIP DUES		
	LICENSES & PERMITS		
	MAINTENANCE FEES		
	SERVICE CHARGES		
	AGENCY FEES		
	INTERGOVERNMENTAL FEES	$1,659,464.00	$1,184,442.71
	REFUSE		
	PUBLICATIONS		
	PILOTS		
	SUBTOTAL	**$1,659,464.00**	**$1,184,442.71**
	TOTAL	**$1,659,464.00**	**$1,723,733.71**

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VILLAGE OF KIMBERLY
2026 BUDGET GOAL

CATEGORY General Government
DEPARTMENT Crossing Guards
ACCOUNT ORGANIZATION 101 - 5215

MISSION:
To safely direct or escort children across streets to ensure they reach school and home safely for the entire school year.

2026 GOALS:
Achieve the mission, retain staff and continue the inclusion of crossing guards under the management of Fox Valley Metro Police Department. Hire and train a pool of substitute crossing guards to have coverage available for absences without having to rely on CSO and patrol officers.

MAJOR PROGRAM/COST CHANGES:
None.

PERSONNEL CHANGES/JUSTIFICATION:
None.

2025 ACHIEVEMENTS:
Achieved the mission.

CAPITAL OUTLAY:
None.

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VILLAGE OF KIMBERLY
2026 EXPENDITURE DETAIL

DEPARTMENT NAME	Crossing Guards
EXPENDITURE CODE	5215

200 EXPENSE CATEGORY	DESCRIPTION	LAST YEAR AMOUNT	THIS YEAR AMOUNT
05 - FIXED CHARGES			
	MEMBERSHIP DUES		
	LICENSES & PERMITS		
	MAINTENANCE FEES		
	SERVICE CHARGES		
	AGENCY FEES		
	INTERGOVERNMENTAL FEES	$31,500.00	$31,840.00
	REFUSE		
	PUBLICATIONS		
	PILOTS		
	SUBTOTAL	**$31,500.00**	**$31,840.00**
	TOTAL	**$31,500.00**	**$31,840.00**

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VILLAGE OF KIMBERLY
2026 BUDGET GOAL

CATEGORY General Government
DEPARTMENT Fire Department
ACCOUNT ORGANIZATION 101 - 5220

MISSION:
Promote fire prevention awareness throughout the community. Provide rescue and fire suppression service to the Village of Kimberly. Respond to emergencies in the Village of Kimberly and surrounding communities as requested.

2026 GOALS:
Provide emergency services to the Village of Kimberly and surrounding communities in a safe and professional manner. Maintain and replace aged equipment tools and PPE to enable department members to perform in a safe and efficient manner. Plan and assess for facility needs now and into the future.

MAJOR PROGRAM/COST CHANGES:
It is anticipated that the Kimberly Water Utility Public Fire Protection charge on the General Tax Levy will be relocated to the Utility Billing under the 2025 Public Service Commission Water Utility Rate Adjustment. Public Fire Protection Fees collected on behalf of the Darboy Joint Sanitary District #1 will still occur in 2026 and beyond.

PERSONNEL CHANGES/JUSTIFICATION:
Current staffing at 26, with the potential to add 1-2 additional personnel.
Focus for these positions will be for personnel available during the day Monday through Friday.
Expect call volume to continue to increase as development continues.

2025 ACHIEVEMENTS:
Maintained auto aid agreement with the City of Appleton for structure fire calls within the Village of Kimberly.
Maintained auto call aid with Little Chute Fire for periods of low census for all fire calls.
Continued the transfer of a large amount of our record keeping activities to digital methods including inspections.
Completed the ISO Audit with a passing score of 7.2, keeping the Village at a ISO Level 3. Also completed the 2% Dues Audit successfully.

CAPITAL OUTLAY:
Protective clothing is on a 10 year replacement plan per NFPA.
Engine 3521 will be delivered in May of 2026.

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VILLAGE OF KIMBERLY
2026 EXPENDITURE DETAIL

DEPARTMENT NAME	Fire Department
EXPENDITURE CODE	5220

EXPENSE CATEGORY	DESCRIPTION	LAST YEAR AMOUNT	THIS YEAR AMOUNT
200	**EXPENSES**		
	Supplies	$2,800.00	$2,870.00
	Verizon/Phone Communications	$125.00	$1,020.00
	Fuel	$3,500.00	$3,590.00
	Fire Commission Meetings	$900.00	$900.00
	Socials	$8,200.00	$8,405.00
	Fire Suppression Foam	$500.00	$500.00
	Fire Hose Replacement	$5,000.00	$5,125.00
	SUBTOTAL	**$21,025.00**	**$22,410.00**
240	**RECHARGE SCBA CYLINDERS**		
	Hydro Test Cylinders every 5 years (28 cylinders @ $45/ea)	$0.00	$0.00
	SUBTOTAL	**$0.00**	**$0.00**
241	**MAINTENANCE**		
	Extinguishers (refill under 5160 Comple	$125.00	$0.00
	Annual SCBA flow test (Required)	$1,900.00	$2,000.00
	Fire Station Maintenance	$3,400.00	$3,485.00
	Equipment	$6,450.00	$6,675.00
	Annual Pump Testing - Consortium	$0.00	$1,200.00
	Monthly Calibration (meters/air comp)	$500.00	$1,000.00
	SUBTOTAL	**$12,375.00**	**$14,360.00**
242	**TRAINING**		
	Material	$2,250.00	$2,250.00
	FVTC	$1,150.00	$1,150.00
	SUBTOTAL	**$3,400.00**	**$3,400.00**
243	**CONFERENCES**		
	Fox Vallye Fire Chiefs Asooc. Meetings	$300.00	$300.00
	Outagamie County Fire Chief Assoc.	$125.00	$125.00
	WI State Fire Chief Assoc.	$6,000.00	$3,695.00
	FDIC	$0.00	$2,325.00
	WI State Fire Inspectors Conference	$0.00	$1,500.00
	SUBTOTAL	**$6,425.00**	**$7,945.00**
244	**EDUCATION**		
	Fire Prevention	$1,200.00	$1,200.00
	SUBTOTAL	**$1,200.00**	**$1,200.00**

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VILLAGE OF KIMBERLY
2026 EXPENDITURE DETAIL

DEPARTMENT NAME	Fire Department
EXPENDITURE CODE	5220

EXPENSE CATEGORY	DESCRIPTION	LAST YEAR AMOUNT	THIS YEAR AMOUNT
245	**COMMUNICATION**		
	Pagers	$4,000.00	$4,100.00
	Repairs	$600.00	$600.00
	SUBTOTAL	**$4,600.00**	**$4,700.00**
246	**ASSOCIATION DUES**		
	WSFCA	$300.00	$300.00
	FVFCA	$100.00	$100.00
	OCFCA	$75.00	$75.00
	WSFFA	$725.00	$725.00
	OCFIU	$0.00	$50.00
	WI IAAI	$0.00	$75.00
	WSFIA	$0.00	$50.00
	Fire Investigation Task Force	$50.00	$0.00
	SUBTOTAL	**$1,250.00**	**$1,375.00**
247	**RECRUITING / CLOTHING**		
	Turnout Gear	$6,700.00	$6,700.00
	KFD Apparel	$2,500.00	$2,565.00
	SUBTOTAL	**$9,200.00**	**$9,265.00**
249	**HYDRANT RENTAL**		
	Kimberly Water Utility	$102,000.00	$0.00
	Darboy Joint Sanitary Dist. #1	$13,000.00	$12,820.00
	SUBTOTAL	**$115,000.00**	**$12,820.00**
250	**FIREFIGHTER EXPENSE**	$900.00	$900.00
	SUBTOTAL	**$900.00**	**$900.00**
251	**LENGTH OF SERVICE AWARD (LOSA)**		
	Fund Deposit 2.5%	$26,225.00	$26,880.00
	Administration fee	$1,400.00	$1,400.00
	SUBTOTAL	**$27,625.00**	**$28,280.00**
100	**FIRE CHIEF WAGE 2.5%**	**$8,182.00**	**$8,638.00**
	SUBTOTAL	**$8,182.00**	**$8,638.00**
103	**PART TIME WAGES 2.5%**		
	Fire Inspectors	$5,680.00	$5,825.00
	Firefighters	$40,375.00	$41,385.00

VILLAGE OF KIMBERLY
2026 EXPENDITURE DETAIL

DEPARTMENT NAME	Fire Department
EXPENDITURE CODE	5220

EXPENSE CATEGORY	DESCRIPTION	LAST YEAR AMOUNT	THIS YEAR AMOUNT
	Officers	$4,825.00	$4,945.00
	SUBTOTAL	**$50,880.00**	**$52,155.00**
160	**SOCIAL SECURITY**	$3,895.00	$3,990.00
	SUBTOTAL	**$3,895.00**	**$3,990.00**
	GRAND TOTAL:	**$265,957.00**	**$171,438.00**

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VILLAGE OF KIMBERLY
2026 BUDGET GOAL

CATEGORY General Government
DEPARTMENT Emergency Medical Response
ACCOUNT ORGANIZATION 101 - 5230

MISSION:
To provide an emergency medical response service and respond to life-threatening medical situations in the Village by members who are trained or licensed as emergency medical responders by the State of Wisconsin.

2026 GOALS:
Improve the EMR service by providing continuing education to current members. Grow the EMR membership by at least 2-4 members. Current active staff is eight (8). Strategy has been to achieve an active staff of 10-12 and our goal is to grow this to 12-14.

MAJOR PROGRAM/COST CHANGES:
The call volume has been growing and the cost of supplies and equipping two additional personnel may exceed the budgeted amount.

PERSONNEL CHANGES/JUSTIFICATION:
Staffing availability and high call volume is driving the consideration of needing additional personnel. The heavy call volume is likely driven by the increasein senior living and assisted living facilities within the area.

2025 ACHIEVEMENTS:
Provided Emergency Medical Responder service to the Village of Kimberly and had multiple life saving responses. Volunteered in several civic events: Paperfest, Fox Cities Marathon, etc.

CAPITAL OUTLAY:
None.

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VILLAGE OF KIMBERLY
2026 EXPENDITURE DETAIL

DEPARTMENT NAME	Emergency Medical Response
EXPENDITURE CODE	5230

EXPENSE CATEGORY	DESCRIPTION	LAST YEAR AMOUNT	THIS YEAR AMOUNT
200	**EXPENSES**		
	Supplies	$4,250.00	$4,350.00
	AED	$1,900.00	$1,950.00
	Apparel	$1,400.00	$1,440.00
	SUBTOTAL	**$7,550.00**	**$7,740.00**
242	**TRAINING (new recruits only)**		
	Materials	$550.00	$565.00
	Tuition	$800.00	$820.00
	SUBTOTAL	**$1,350.00**	**$1,385.00**
245	**COMMUNICATION**		
	Radios	$5,900.00	$5,900.00
	Repairs	$100.00	$100.00
	SUBTOTAL	**$6,000.00**	**$6,000.00**
103	**PART TIME WAGES**		
	EMS Director (2.5%)	$1,380.00	$1,415.00
	Asst. EMS Director (2.5%)	$500.00	$515.00
	First Responders (2.5%)	$14,850.00	$15,220.00
	SUBTOTAL	**$16,730.00**	**$17,150.00**
160	**SOCIAL SECURITY**	$1,280.00	$1,312.00
	SUBTOTAL	**$1,280.00**	**$1,312.00**
	GRAND TOTAL:	**$32,910.00**	**$33,587.00**

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VILLAGE OF KIMBERLY
2026 BUDGET GOAL

CATEGORY General Government
DEPARTMENT Inspections
ACCOUNT ORGANIZATION 101 - 5240

MISSION:
Protect the health, safety, and welfare of building occupants, preserve property values, and ensure compliant consumer transactions.

2026 GOALS:
Continue providing Weights & Measures inspection services through the City of Appleton.
Assume greater role in Property Maintenance responses and MS4 responsibilities.
Research efficiencies in fillable forms and permit paperwork/work order management.
Work with MSA to integrate their permitting and inspection software.

MAJOR PROGRAM/COST CHANGES:
In 2025 the Village saw an increase in inspection costs showing a large increase in service cost. This was offset by a large increase in permit fee revenue.

PERSONNEL CHANGES/JUSTIFICATION:
Code enforcement provided by part time and contracted personnel or agencies.

2025 ACHIEVEMENTS:
Assisted developers meet project scheduled with expedited permitting and inspection services.
Contracted services for building inspections and field review.
Updated the building code to comply with statutes.
Became fully delegated in commercial plan review and inspection.

CAPITAL OUTLAY:
None.

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VILLAGE OF KIMBERLY
2026 EXPENDITURE DETAIL

DEPARTMENT NAME	Inspections
EXPENDITURE CODE	5240

200 EXPENSE CATEGORY	DESCRIPTION	LAST YEAR AMOUNT	THIS YEAR AMOUNT
01 - CONTRACTURAL SERVICES			
	IT SERVICE		
	REPAIRS & MAINTENANCE		
	EQUIPMENT RENTAL		
	ENGINEERING/GIS		
	CLOTHING/UNIFORMS		
	PROFESSIONAL SERVICES	$12,800.00	$30,000.00
	OTHER SERVICES		
	HARD/SOFTWARE MAINTENANCE	$1,000.00	$1,000.00
	SUBTOTAL	**$13,800.00**	**$31,000.00**
02 - UTILITIES			
	ELECTRICITY		
	GAS SERVICE		
	TELEPHONE		
	FAX LINE		
	INTERNET		
	WATER		
	CELL PHONE	$ -	$540.00
	STORM		
	SANITARY		
	SUBTOTAL	**$0.00**	**$540.00**
03 - MATERIALS & SUPPLIES			
	OFFICE SUPPLIES	$1,000.00	$500.00
	POSTAGE & SHIPPING		
	PRINTING		
	CLOTHING/UNIFORMS		
	SHOP SUPPLIES		
	FUEL & OIL		
	JANITORIAL SUPPLIES		
	FURNITURE		
	MINOR EQUIPMENT		
	SUBTOTAL	**$1,000.00**	**$500.00**
04 - TRAINING/TRAVEL			
	CONFERENCES/EDUCATION	$750.00	$0.00
	MILEAGE AND MEALS		
	ACCOMODATIONS		
	OTHER TRAINING MATERIALS		
	CONTRACTED TRAINING		
	VEHICLE ALLOWANCE	$ -	$ -
	SUBTOTAL	**$750.00**	**$0.00**
05 - FIXED CHARGES			

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VILLAGE OF KIMBERLY
2026 EXPENDITURE DETAIL

DEPARTMENT NAME	Inspections
EXPENDITURE CODE	5240

200 EXPENSE CATEGORY	DESCRIPTION	LAST YEAR AMOUNT	THIS YEAR AMOUNT
	MEMBERSHIP DUES	$ -	$ -
	LICENSES & PERMITS		
	MAINTENANCE FEES		
	SERVICE CHARGES		
	AGENCY FEES		
	INTERGOVERNMENTAL FEES		
	REFUSE		
	PUBLICATIONS		
	PILOTS		
	SUBTOTAL	**$0.00**	**$0.00**
	TOTAL	**$15,550.00**	**$32,040.00**

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VILLAGE OF KIMBERLY
2026 BUDGET GOAL

CATEGORY General Government
DEPARTMENT Municipal Garage
ACCOUNT ORGANIZATION 101 - 5323

MISSION:
To provide excellent service delivery and public safety and maintain buildings/plant, parks, and public infrastructure in a manner that allow the public uninterrupted enjoyment and use of those facilities.

2026 GOALS:
Fully transition from the temporary facility to the new Municipal Services Center. Complete remaining punch list items.

MAJOR PROGRAM/COST CHANGES:
Potentially Gas and Electric Utility Costs. Cintas supply contract may have a budgetary impact.

PERSONNEL CHANGES/JUSTIFICATION:
None.

2025 ACHIEVEMENTS:
Completed the construction of the new Municipal Services Center. Prepared for the transition back into the new facility.

CAPITAL OUTLAY:
None

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VILLAGE OF KIMBERLY
2026 EXPENDITURE DETAIL

DEPARTMENT NAME	Municipal Garage
EXPENDITURE CODE	5323

200 EXPENSE CATEGORY	DESCRIPTION	LAST YEAR AMOUNT	THIS YEAR AMOUNT
02 - UTILITIES			
	ELECTRICITY	$8,000.00	$8,000.00
	GAS SERVICE	$17,000.00	$17,000.00
	TELEPHONE	$1,300.00	$1,300.00
	FAX LINE		
	INTERNET		
	WATER	$3,000.00	$3,000.00
	CELL PHONE	$400.00	
	STORM		
	SANITARY		
	SUBTOTAL	**$29,700.00**	**$29,300.00**
03 - MATERIALS & SUPPLIES			
	OFFICE SUPPLIES	$2,600.00	$2,600.00
	POSTAGE & SHIPPING		
	PRINTING		
	CLOTHING/UNIFORMS	$3,200.00	$3,280.00
	SHOP SUPPLIES		
	FUEL & OIL		
	JANITORIAL SUPPLIES		
	FURNITURE		
	MINOR EQUIPMENT		
	SUBTOTAL	**$5,800.00**	**$5,880.00**
	TOTAL	**$35,500.00**	**$35,180.00**

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VILLAGE OF KIMBERLY
2026 BUDGET GOAL

CATEGORY General Government
DEPARTMENT Machinery & Equipment
ACCOUNT ORGANIZATION 101 - 5324

MISSION:
Maintain the Street and Parks vehicle and equipment fleet to provide reliability, longevity, and long range cost efficiencies.

2026 GOALS:
Convert the outgoing automated refuse truck into a leaf vac truck.
Bring new capital equipment in the Municipal Services Center online.

MAJOR PROGRAM/COST CHANGES:
Increase to address inflationary influences.

PERSONNEL CHANGES/JUSTIFICATION:
None.

2025 ACHIEVEMENTS:
Successfully coordinated the installation of new capital equipment for the Municipal Services Center.

CAPITAL OUTLAY:
Replace the following: #3 2014 Plow/Dump Truck, #81 2005 Chevy 1/2 Ton Pick Up,
2015 Pelican Street Sweeper

DRAFT

VILLAGE OF KIMBERLY
2026 EXPENDITURE DETAIL

DEPARTMENT NAME	Machinery & Equipment
EXPENDITURE CODE	5324

200 EXPENSE CATEGORY	DESCRIPTION	LAST YEAR AMOUNT	THIS YEAR AMOUNT
02 - UTILITIES			
	ELECTRICITY		
	GAS SERVICE		
	TELEPHONE		
	FAX LINE		
	INTERNET		
	WATER		
	CELL PHONE	$0.00	$540.00
	STORM		
	SANITARY		
	SUBTOTAL	**$0.00**	**$540.00**
03 - MATERIALS & SUPPLIES			
	OFFICE SUPPLIES		
	POSTAGE & SHIPPING		
	PRINTING		
	CLOTHING/UNIFORMS		
	SHOP SUPPLIES	$3,800.00	$3,800.00
	FUEL & OIL		
	JANITORIAL SUPPLIES		
	FURNITURE		
	MINOR EQUIPMENT		
	SUBTOTAL	**$3,800.00**	**$3,800.00**
07- MAINTENANCE & REPAIRS			
	PARTS	$36,050.00	$36,050.00
	SHARED EQUIPMENT PARTS		
	SUBTOTAL	**$36,050.00**	**$36,050.00**
	TOTAL	**$39,850.00**	**$39,850.00**

DRAFT

VILLAGE OF KIMBERLY
2026 BUDGET GOAL

CATEGORY General Government
DEPARTMENT Streets
ACCOUNT ORGANIZATION 101 - 5331

MISSION:
Maintain the Village's streets, alleys, and sidewalks in safe and favorable conditions.
The Public Works Department maintains approximately 35 miles of paved streets and alleys and associated sidewalks. Maintenance includes crack sealing, replacing,patching and filling potholes. Additionally, street sweeping, traffic painting, road signage, and leaf collection are additional tasks undertaken in maintaining a safe road network.

2026 GOALS:
Administer the sidewalk rehabilitation program into the next planned area of the village.
Administer the alley improvement program.
Develop/Implement Street Signage maintenance, replacement program.
Administer the capital street improvement plans.
Develop/Implement road maintenance program.

MAJOR PROGRAM/COST CHANGES:
Provide for increases in material pricing. Allocate 10% of the Street Expenses to Storm Water Utility for the street sweeping and leaf collection programs.

PERSONNEL CHANGES/JUSTIFICATION:
None.

2025 ACHIEVEMENTS:
Completed Street Improvements: Welhouse and Curtin Drive.
Continued grant funding opportunities for Kennedy Ave. and Marcella St. repairs and repaving.
Completed all necessary road patches.
Updated the inventory and priorities for the sidewalk rehabilitation program.

CAPITAL OUTLAY:
2026 Street projects: Schindler Drive
2026 Sidewalk Improvements: Define area and scope based on highest priority.
2026 Alley project: Walnut/Pine Alley (Kimberly Ave to 3rd Street)

DRAFT

VILLAGE OF KIMBERLY
2026 EXPENDITURE DETAIL

DEPARTMENT NAME	Streets
EXPENDITURE CODE	5331

200 EXPENSE CATEGORY	DESCRIPTION	LAST YEAR AMOUNT	THIS YEAR AMOUNT
01 - CONTRACTURAL SERVICES			
	IT SERVICE	$7,482.00	$7,482.00
	REPAIRS & MAINTENANCE		
	EQUIPMENT RENTAL		
	ENGINEERING/GIS	$3,000.00	$3,000.00
	CLOTHING/UNIFORMS		
	PROFESSIONAL SERVICES		
	OTHER SERVICES	$1,500.00	$1,500.00
	HARD/SOFTWARE MAINTENANCE		
	SUBTOTAL	**$11,982.00**	**$11,982.00**
02 - UTILITIES			
	INTERNET	$270.00	$0.00
	CELL PHONE	$0.00	$1,860.00
	STORM		
	SANITARY		
	SUBTOTAL	**$270.00**	**$1,860.00**
03 - MATERIALS & SUPPLIES			
	OFFICE SUPPLIES	$5,750.00	$5,750.00
	POSTAGE & SHIPPING		
	PRINTING		
	CLOTHING/UNIFORMS	$2,500.00	$2,500.00
	SHOP SUPPLIES	$27,500.00	$27,500.00
	FUEL & OIL	$44,000.00	$44,000.00
	FURNITURE		
	MINOR EQUIPMENT		
	SUBTOTAL	**$79,750.00**	**$79,750.00**
04 - TRAINING/TRAVEL			
	CONFERENCES/EDUCATION	$1,500.00	$1,500.00
	MILEAGE AND MEALS		
	ACCOMODATIONS		
	OTHER TRAINING MATERIALS		
	CONTRACTED TRAINING		
	VEHICLE ALLOWANCE		
	SUBTOTAL	**$1,500.00**	**$1,500.00**
	TOTAL	**$93,502.00**	**$95,092.00**

$10,000 of Street Expenses are allocated to TID #6

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VILLAGE OF KIMBERLY
2026 BUDGET GOAL

CATEGORY General Government
DEPARTMENT Snow & Ice Control
ACCOUNT ORGANIZATION 101 - 5332

MISSION:
The Public Works Department will endeavor to maintain streets in passable condition for vehicles properly equipped for winter driving conditions. Salting and pre-wetting applications will be done as conditions merit. Snow & Ice Control efforts will be planned based on storm forecasts and adjusted as needed based on actual conditions experienced. Post storm activities will focus on removing accumulated snow and ice in areas where road side storage is limited to provide needed space for future events.

2026 GOALS:
Further utilize the anti-ice program to treat the streets before snow and ice events.

MAJOR PROGRAM/COST CHANGES:
Road salt price increase from $83.56/ton to $87.74/ton (5% increase).

PERSONNEL CHANGES/JUSTIFICATION:
None.

2025 ACHIEVEMENTS:
Implemented the anti-ice program to treat streets before snow and ice events.
Replaced salt storage shed to meet Village needs and come into WDNR compliance.

CAPITAL OUTLAY:
None.

DRAFT

VILLAGE OF KIMBERLY
2026 EXPENDITURE DETAIL

DEPARTMENT NAME	Snow & Ice Control
EXPENDITURE CODE	5332

200 EXPENSE CATEGORY	DESCRIPTION	LAST YEAR AMOUNT	THIS YEAR AMOUNT
01 - CONTRACTURAL SERVICES			
	IT SERVICE		
	REPAIRS & MAINTENANCE		
	EQUIPMENT RENTAL		
	ENGINEERING/GIS		
	CLOTHING/UNIFORMS		
	PROFESSIONAL SERVICES		
	OTHER SERVICES	$1,000.00	$1,000.00
	HARD/SOFTWARE MAINTENANCE		
	SUBTOTAL	**$1,000.00**	**$1,000.00**
06 - SNOW & ICE EXPENSES			
	SALT	$35,152.00	$35,100.00
	BLADES	$1,500.00	$1,500.00
	BRINE	$0.00	$0.00
	OTHER SUPPLIES	$500.00	$1,000.00
	SUBTOTAL	**$37,152.00**	**$37,600.00**
	TOTAL	**$38,152.00**	**$38,600.00**

DRAFT

VILLAGE OF KIMBERLY
2026 BUDGET GOAL

CATEGORY General Government
DEPARTMENT Local Roads
ACCOUNT ORGANIZATION 101 - 5341

MISSION:
To provide safe and orderly traffic flow at intersections controlled by electric traffic signal lighting. Provide compliance with state and local regulations throughout the community through consulting with the village engineer, contractors, and peer agencies.

2026 GOALS:
Continue the design and discussion of the traffic control area surrounding the intersection of CTH N and Maes Ave with Outagamie County.

MAJOR PROGRAM/COST CHANGES:
None.

PERSONNEL CHANGES/JUSTIFICATION:
None.

2025 ACHIEVEMENTS:
Began the design and discussion of the traffic control area surrounding the intersection of CTH N and Maes Ave with Outagamie County.

CAPITAL OUTLAY:
None.

DRAFT

VILLAGE OF KIMBERLY
2026 EXPENDITURE DETAIL

DEPARTMENT NAME	Local Roads
EXPENDITURE CODE	5341

200 EXPENSE CATEGORY	DESCRIPTION	LAST YEAR AMOUNT	THIS YEAR AMOUNT
01 - CONTRACTURAL SERVICES			
	IT SERVICE		
	REPAIRS & MAINTENANCE	$2,100.00	$2,100.00
	EQUIPMENT RENTAL		
	ENGINEERING/GIS		
	CLOTHING/UNIFORMS		
	PROFESSIONAL SERVICES		
	OTHER SERVICES		
	HARD/SOFTWARE MAINTENANCE		
	SUBTOTAL	**$2,100.00**	**$2,100.00**
02 - UTILITIES			
	ELECTRICITY	$6,400.00	$6,400.00
	GAS SERVICE		
	TELEPHONE		
	FAX LINE		
	INTERNET		
	WATER		
	CELL PHONE		
	STORM		
	SANITARY		
	SUBTOTAL	**$6,400.00**	**$6,400.00**
	TOTAL	**$8,500.00**	**$8,500.00**

DRAFT

VILLAGE OF KIMBERLY
2026 BUDGET GOAL

CATEGORY General Government
DEPARTMENT Street Lighting
ACCOUNT ORGANIZATION 101 - 5342

MISSION:
To provide for adequate street lighting within the community to provide for safe and efficient vehicular & pedestian traffic movement and to enhance neighborhood safety.

2026 GOALS:
Continue phased conversion to LED Street Lighting as the Transporation Utility budget allows.

MAJOR PROGRAM/COST CHANGES:
None.

PERSONNEL CHANGES/JUSTIFICATION:
None.

2025 ACHIEVEMENTS:
Achieved the mission.

CAPITAL OUTLAY:
Phased LED street light conversion. Based on next areas planned, capital costs are included in the Transportation Utility budget.

DRAFT

VILLAGE OF KIMBERLY
2026 EXPENDITURE DETAIL

DEPARTMENT NAME	Street Lighting
EXPENDITURE CODE	5342

200 EXPENSE CATEGORY	DESCRIPTION	LAST YEAR AMOUNT	THIS YEAR AMOUNT
01 - CONTRACTURAL SERVICES			
	IT SERVICE		
	REPAIRS & MAINTENANCE		
	EQUIPMENT RENTAL		
	ENGINEERING/GIS		
	CLOTHING/UNIFORMS		
	PROFESSIONAL SERVICES		
	OTHER SERVICES	$150,000.00	$150,000.00
	HARD/SOFTWARE MAINTENANCE		
	SUBTOTAL	**$150,000.00**	**$150,000.00**
	TOTAL	**$150,000.00**	**$150,000.00**

DRAFT

VILLAGE OF KIMBERLY
2026 BUDGET GOAL

CATEGORY General Government
DEPARTMENT Bus Subsidy
ACCOUNT ORGANIZATION 101 - 5352

MISSION:
Contract service to provide public transportation. This is in conjunction with Valley Transit as contracted through the City of Appleton.

2026 GOALS:
Achieve Mission.

MAJOR PROGRAM/COST CHANGES:
None.

PERSONNEL CHANGES/JUSTIFICATION:
None.

2025 ACHIEVEMENTS:
Achieved Mission.

CAPITAL OUTLAY:
None.

DRAFT

VILLAGE OF KIMBERLY
2026 EXPENDITURE DETAIL

DEPARTMENT NAME	Bus Subsidy
EXPENDITURE CODE	5352

200 EXPENSE CATEGORY	DESCRIPTION	LAST YEAR AMOUNT	THIS YEAR AMOUNT
01 - CONTRACTURAL SERVICES			
	IT SERVICE		
	REPAIRS & MAINTENANCE		
	EQUIPMENT RENTAL		
	ENGINEERING/GIS		
	CLOTHING/UNIFORMS		
	PROFESSIONAL SERVICES		
	OTHER SERVICES	$98,903.00	$102,393.00
	HARD/SOFTWARE MAINTENANCE		
	BANK FEES AND CHARGES		
	SUBTOTAL	**$98,903.00**	**$102,393.00**
	TOTAL	**$98,903.00**	**$102,393.00**

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VILLAGE OF KIMBERLY
2026 BUDGET GOAL

CATEGORY General Government
DEPARTMENT Garbage & Refuse
ACCOUNT ORGANIZATION 101 - 5362

MISSION:
To provide collection and disposal of waste items not included in the weekly refuse program that might otherwise result in property maintenance concerns or be disposed of in an illicit manner for the benefit of Village residents and preservation of our environment.

2026 GOALS:
Continue established services levels.

MAJOR PROGRAM/COST CHANGES:
None.

PERSONNEL CHANGES/JUSTIFICATION:
None.

2025 ACHIEVEMENTS:
Maintained high level of service for residents.

CAPITAL OUTLAY:
None.

DRAFT

VILLAGE OF KIMBERLY
2026 EXPENDITURE DETAIL

DEPARTMENT NAME	Garbage & Refuse
EXPENDITURE CODE	5362

200 EXPENSE CATEGORY	DESCRIPTION	LAST YEAR AMOUNT	THIS YEAR AMOUNT
01 - CONTRACTURAL SERVICES			
	IT SERVICE		
	REPAIRS & MAINTENANCE		
	EQUIPMENT RENTAL		
	ENGINEERING/GIS		
	CLOTHING/UNIFORMS		
	PROFESSIONAL SERVICES		
	OTHER SERVICES	$2,800.00	$1,000.00
	HARD/SOFTWARE MAINTENANCE		
	SUBTOTAL	**$2,800.00**	**$1,000.00**
03 - MATERIALS & SUPPLIES			
	OFFICE SUPPLIES		
	POSTAGE & SHIPPING		
	PRINTING		
	CLOTHING/UNIFORMS		
	SHOP SUPPLIES		
	FUEL & OIL		
	JANITORIAL SUPPLIES		
	FURNITURE		
	MINOR EQUIPMENT	$250.00	$250.00
	SUBTOTAL	**$250.00**	**$250.00**
05 - FIXED CHARGES			
	MEMBERSHIP DUES		
	LICENSES & PERMITS	$120.00	$120.00
	MAINTENANCE FEES		
	SERVICE CHARGES		
	AGENCY FEES		
	INTERGOVERNMENTAL FEES		
	REFUSE		
	PUBLICATIONS		
	PILOTS		
	SUBTOTAL	**$120.00**	**$120.00**
	TOTAL	**$3,170.00**	**$1,370.00**

DRAFT

VILLAGE OF KIMBERLY
2026 BUDGET GOAL

CATEGORY General Government
DEPARTMENT Solid Waste Disposal
ACCOUNT ORGANIZATION 101 - 5363

MISSION:
Provide for the collection and disposal of weekly collected solid waste deposited in the Tri-County Landfill.

2026 GOALS:
Replace carts failing from long term service/use. Efficiently and effectively manage solid waste for residents.

MAJOR PROGRAM/COST CHANGES:
Outagamie County tipping fees increasing by 12% from $60/TON to $67/TON.

PERSONNEL CHANGES/JUSTIFICATION:
None.

2025 ACHIEVEMENTS:
Continued management of overflow and large item collections.

CAPITAL OUTLAY:
None.

DRAFT

VILLAGE OF KIMBERLY
2026 EXPENDITURE DETAIL

DEPARTMENT NAME	Solid Waste Disposal
EXPENDITURE CODE	5363

200 EXPENSE CATEGORY	DESCRIPTION	LAST YEAR AMOUNT	THIS YEAR AMOUNT
01 - CONTRACTURAL SERVICES			
	IT SERVICE		
	REPAIRS & MAINTENANCE		
	EQUIPMENT RENTAL	$6,500.00	$6,500.00
	ENGINEERING/GIS		
	CLOTHING/UNIFORMS		
	PROFESSIONAL SERVICES		
	OTHER SERVICES		
	HARD/SOFTWARE MAINTENANCE		
	SUBTOTAL	**$6,500.00**	**$6,500.00**
03 - MATERIALS & SUPPLIES			
	OFFICE SUPPLIES		
	POSTAGE & SHIPPING		
	PRINTING		
	CLOTHING/UNIFORMS		
	SHOP SUPPLIES		
	FUEL & OIL	$14,900.00	$14,900.00
	JANITORIAL SUPPLIES		
	FURNITURE		
	MINOR EQUIPMENT (Carts)		
	SUBTOTAL	**$14,900.00**	**$14,900.00**
05 - FIXED CHARGES			
	MEMBERSHIP DUES		
	LICENSES & PERMITS	$143.00	$145.00
	MAINTENANCE FEES		
	SERVICE CHARGES		
	AGENCY FEES		
	INTERGOVERNMENTAL FEES		
	REFUSE	$129,000.00	$144,480.00
	PUBLICATIONS		
	PILOTS		
	SUBTOTAL	**$129,143.00**	**$144,625.00**
	TOTAL	**$150,543.00**	**$166,025.00**

DRAFT

VILLAGE OF KIMBERLY
2026 BUDGET GOAL

CATEGORY General Government
DEPARTMENT Tree & Brush Control
ACCOUNT ORGANIZATION 101 - 5364

MISSION:
To provide Village residents a means to dispose of private tree and branch trimmings.
To trim, prune, and when necessary remove village owned trees located on terraces and all village property.

2026 GOALS:
Coordinate grinding and restoration of accumulated stumps.
Continue tree trimming, methodically working through community.
Continue removing accumulated dead, diseased, dying street trees.

MAJOR PROGRAM/COST CHANGES:
Contracted stump grinding; $10,000
Contracted tree removal assistance to complete remaining Ash Tree removal due to Emerald Ash Borer infestation.

PERSONNEL CHANGES/JUSTIFICATION:
None.

2025 ACHIEVEMENTS:
Coordinated contracted and in-house removal of stumps.

CAPITAL OUTLAY:
None.

DRAFT

VILLAGE OF KIMBERLY
2026 EXPENDITURE DETAIL

DEPARTMENT NAME	Tree & Brush Control
EXPENDITURE CODE	5364

200 EXPENSE CATEGORY	DESCRIPTION	LAST YEAR AMOUNT	THIS YEAR AMOUNT
01 - CONTRACTUAL SERVICES			
	IT SERVICE		
	REPAIRS & MAINTENANCE		
	EQUIPMENT RENTAL		
	ENGINEERING/GIS		
	CLOTHING/UNIFORMS		
	PROFESSIONAL SERVICES	$10,000.00	$10,000.00
	OTHER SERVICES		
	HARD/SOFTWARE MAINTENANCE		
	SUBTOTAL	**$10,000.00**	**$10,000.00**
03 - MATERIALS & SUPPLIES			
	OFFICE SUPPLIES		
	POSTAGE & SHIPPING		
	PRINTING		
	CLOTHING/UNIFORMS		
	SHOP SUPPLIES	$2,500.00	$1,000.00
	FUEL & OIL		
	JANITORIAL SUPPLIES		
	FURNITURE		
	MINOR EQUIPMENT	$700.00	$700.00
	SUBTOTAL	**$3,200.00**	**$1,700.00**
	TOTAL	**$13,200.00**	**$11,700.00**

DRAFT

VILLAGE OF KIMBERLY
2026 BUDGET GOAL

CATEGORY General Government
DEPARTMENT Urban Forestry
ACCOUNT ORGANIZATION 101 - 5369

MISSION:
Assist with the management of the urban canopy within the parks system as needed.

2026 GOALS:
Continue the management and operation of the Urban Forestry division to the Storm Water Utility.
Reserve funds within the General Fund for the assistance of canopy management within the parks system.

MAJOR PROGRAM/COST CHANGES:
None.

PERSONNEL CHANGES/JUSTIFICATION:
None.

2025 ACHIEVEMENTS:
Continued removal of remaining dying Ash Tress due to Emerald Ash Borer within the parks system.

CAPITAL OUTLAY:
None.

DRAFT

VILLAGE OF KIMBERLY
2026 EXPENDITURE DETAIL

DEPARTMENT NAME	Urban Forestry
EXPENDITURE CODE	5369

200 EXPENSE CATEGORY	DESCRIPTION	LAST YEAR AMOUNT	THIS YEAR AMOUNT
03 - MATERIALS & SUPPLIES			
	OFFICE SUPPLIES		
	POSTAGE & SHIPPING		
	PRINTING		
	CLOTHING/UNIFORMS		
	SHOP SUPPLIES	$500.00	$500.00
	FUEL & OIL		
	JANITORIAL SUPPLIES		
	FURNITURE		
	MINOR EQUIPMENT		
	SUBTOTAL	**$500.00**	**$500.00**
	TOTAL	**$500.00**	**$500.00**

DRAFT

VILLAGE OF KIMBERLY
2026 BUDGET GOAL

CATEGORY General Government
DEPARTMENT Occupational Safety
ACCOUNT ORGANIZATION 101 - 5410

MISSION:
To provide pre-employment screenings and continued employee assistance programs to Village employees in recognition that occupational and emotional health are vital for employee success.

2026 GOALS:
Achieve Mission.

MAJOR PROGRAM/COST CHANGES:
Concentra Occupational Clinic introduced to employees as an alternative option for screenings.

PERSONNEL CHANGES/JUSTIFICATION:
None.

2025 ACHIEVEMENTS:
Achieved Mission.

CAPITAL OUTLAY:
None.

DRAFT

VILLAGE OF KIMBERLY
2026 EXPENDITURE DETAIL

DEPARTMENT NAME	Occupational Safety
EXPENDITURE CODE	5410

200 EXPENSE CATEGORY	DESCRIPTION	LAST YEAR AMOUNT	THIS YEAR AMOUNT
01 - CONTRACTURAL SERVICES			
	IT SERVICE		
	REPAIRS & MAINTENANCE		
	EQUIPMENT RENTAL		
	ENGINEERING/GIS		
	CLOTHING/UNIFORMS		
	PROFESSIONAL SERVICES	$1,000.00	$1,000.00
	OTHER SERVICES	$2,000.00	$2,000.00
	HARD/SOFTWARE MAINTENANCE	$1,650.00	$1,650.00
	BANK FEES AND CHARGES		
	SUBTOTAL	**$4,650.00**	**$4,650.00**
03 - MATERIALS & SUPPLIES			
	OFFICE SUPPLIES	$200.00	$200.00
	POSTAGE & SHIPPING		
	PRINTING		
	CLOTHING/UNIFORMS		
	SHOP SUPPLIES		
	FUEL & OIL		
	JANITORIAL SUPPLIES		
	FURNITURE		
	MINOR EQUIPMENT		
	SUBTOTAL	**$200.00**	**$200.00**
04 - TRAINING/TRAVEL			
	CONFERENCES/EDUCATION		
	MILEAGE AND MEALS		
	ACCOMODATIONS		
	OTHER TRAINING MATERIALS		
	CONTRACTED TRAINING		
	VEHICLE ALLOWANCE		
	SUBTOTAL	**$0.00**	**$0.00**
10 - MISCELLANEOUS			
	LOS APPRECIATION		$700.00
	MEETING PER DIEM		
Wellness Emp Match	MISCELLANEOUS	$1,150.00	$1,150.00
	SUBTOTAL	**$1,150.00**	**$1,850.00**
	TOTAL	**$6,000.00**	**$6,700.00**

DRAFT

VILLAGE OF KIMBERLY
2026 BUDGET GOAL

CATEGORY General Government
DEPARTMENT Alcohol & Drug Abuse
ACCOUNT ORGANIZATION 101 - 5412

MISSION:
In previous years the purpose of this account was to support and maintain the mission and vision of the Heart of the Valley Wellness Partnership, supporting a positive environment for Heart of the Valley residents to thrive. In 2025, the Partnership separated with each member community dedicated to completing the mission within thier own municipality.

2026 GOALS:
Redirect the previously used funds to support planned wellness initiatives in the Village: bike/ped improvements, open space enhancements, programming and employee wellness initiatives.

MAJOR PROGRAM/COST CHANGES:
Partnership dissolved in 2025.

PERSONNEL CHANGES/JUSTIFICATION:
Partnership dissolved in 2025.

2025 ACHIEVEMENTS:
Worked to achieve mission and redirect funds within each municipality.

CAPITAL OUTLAY:
None.

DRAFT

VILLAGE OF KIMBERLY
2026 EXPENDITURE DETAIL

DEPARTMENT NAME	Alcohol & Drug Abuse
EXPENDITURE CODE	5412

200 EXPENSE CATEGORY	DESCRIPTION	LAST YEAR AMOUNT	THIS YEAR AMOUNT
04 - TRAINING/TRAVEL			
	CONFERENCES/EDUCATION	$700.00	$0.00
	MILEAGE AND MEALS		
	ACCOMODATIONS		
	OTHER TRAINING MATERIALS		
	CONTRACTED TRAINING		
	VEHICLE ALLOWANCE		
	SUBTOTAL	**$700.00**	**$0.00**
	TOTAL	**$700.00**	**$0.00**

DRAFT

VILLAGE OF KIMBERLY
2026 BUDGET GOAL

CATEGORY General Government
DEPARTMENT Parks
ACCOUNT ORGANIZATION 101 - 5520

MISSION:
The Village of Kimberly Parks Department strives to offer a variety of well maintained passive and active public spaces throughout the village including over 106 acres of park land. Parks and greenspaces offer a special opportunity to increase quality of life regardless of age, ability, or financial means.

2026 GOALS:
Complete critical maintenance projects on support facilities within the parks system to include the Sunset Beach storage shed and guard houses, the Roosevelt Park scorekeepers booth, and the Sunset Park Youth Diamond Scorekeepers booth. Continue tree canopy maintenance within the parks system with specific emphasis on failing ash trees in Roosevelt and Sunset Parks. Added line item for trail amenities support as phased in projects including bike racks, drinking fountains, bike repair stations, receptacles, etc. within the parks system and linear park/trail areas.

MAJOR PROGRAM/COST CHANGES:
2026 will mark the opening of the Cedars Historic Overlook building within the Kimberly Parks System, onboarding this facility and opening it for rental will both impact parks revenue and facilities maintenance expeditures. Evaluation of Verhagen Park shelter rental fee to accomodate for the new added kitchen amenity and new playground.

PERSONNEL CHANGES/JUSTIFICATION:
The parks budget accomodates for seasonal employees that support several departments including parks, public works, maintenance and compliance/inspections. 2026 goals include allocating one seasonal position for targetted support of the exterior maintenance of the Municipal Complex and Municipal Services Center campuses tied together with support for Sunset Beach grounds crew during peak growing months.

2025 ACHIEVEMENTS:
Sunset Park Lower Diamond parking area received maintenance and replacement. Roosevelt Park shelter received fresh stain. The Verhagen Park shelter has a completed and operational kitchenette added to the facility. Verhagen Park received 6 trees, 2 benches, and 1 picnic table thanks to donations. The Papermill Run Trail received 3 more benches thanks to donations, and the Amphitheater received another swinging bench. Parks staff retrofitted a water tank with a pressure washer to make a mobile unit to support several park maintenance efforts. The baseball diamond 1st baseline bullpen has been converted from high maintenance screenings to lower maintenance grass - staff will mow weekly instead of applying high amounts of weed killer throughout the growing season.

CAPITAL OUTLAY:
Sunset Park playground to be replaced and relocated between Shelter 1 & 2 - Spring 2026. Donation campaign launched for support amenities such as drinking fountain, benches, picnic tables, and bike racks. 2026 Sunset Park Master Plan Study will guide maintenance, repair, and planning for the future of Sunset Park facilities and amenities.

DRAFT

VILLAGE OF KIMBERLY
2026 EXPENDITURE DETAIL

DEPARTMENT NAME	Parks
EXPENDITURE CODE	5520

200 EXPENSE CATEGORY	DESCRIPTION	LAST YEAR AMOUNT	THIS YEAR AMOUNT
01 - CONTRACTURAL SERVICES			
	IT SERVICE		
	REPAIRS & MAINTENANCE		
	EQUIPMENT RENTAL		
	ENGINEERING/GIS	$600.00	$600.00
	CLOTHING/UNIFORMS		
	PROFESSIONAL SERVICES	$5,000.00	$4,000.00
	OTHER SERVICES		
	HARD/SOFTWARE MAINTENANCE		
	BANK FEES AND CHARGES		
	SUBTOTAL	**$5,600.00**	**$4,600.00**
02 - UTILITIES			
	ELECTRICITY	$15,000.00	$15,000.00
	GAS SERVICE		
	TELEPHONE		
	FAX LINE		
	INTERNET		
	WATER	$15,000.00	$15,000.00
	CELL PHONE		
	STORM		
	SANITARY		
	SUBTOTAL	**$30,000.00**	**$30,000.00**
03 - MATERIALS & SUPPLIES			
	OFFICE SUPPLIES		
	POSTAGE & SHIPPING		
	PRINTING		
	CLOTHING/UNIFORMS		
	SHOP SUPPLIES		
	FUEL & OIL		
	JANITORIAL SUPPLIES	$4,000.00	$4,000.00
	FURNITURE		
	MINOR EQUIPMENT		
	SUBTOTAL	**$4,000.00**	**$4,000.00**
04 - TRAINING/TRAVEL			
	CONFERENCES/EDUCATION		
	MILEAGE AND MEALS		
	ACCOMODATIONS		
	OTHER TRAINING MATERIALS		
	CONTRACTED TRAINING		
	VEHICLE ALLOWANCE	$ 300.00	$ 550.00

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VILLAGE OF KIMBERLY
2026 EXPENDITURE DETAIL

DEPARTMENT NAME	Parks
EXPENDITURE CODE	5520

200 EXPENSE CATEGORY	DESCRIPTION	LAST YEAR AMOUNT	THIS YEAR AMOUNT
	SUBTOTAL	**$300.00**	**$550.00**
07- MAINTENANCE & REPAIRS			
	PARTS	$3,000.00	$2,500.00
	SHARED EQUIPMENT PARTS		
	SUBTOTAL	**$3,000.00**	**$2,500.00**
08- PARK & REC			
	PROGRAM SUPPLIES	$2,500.00	$3,600.00
	FACILITY MAINTENANCE		
	FIELD MAINTENANCE	$7,500.00	$7,400.00
	BASEBALL LEAGUE SUPPLIES		
	PARK MAINTENANCE	$9,000.00	$10,750.00
	BEACH SUPPLIES		
	SUBTOTAL	**$19,000.00**	**$21,750.00**
	TOTAL	**$61,900.00**	**$63,400.00**

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VILLAGE OF KIMBERLY
2026 PART-TIME WAGES

DEPARTMENT NAME	Parks
EXPENDITURE CODE	5520

POSITION TITLE	HOURS/ WEEK	# OF WEEKS	TOTAL HOURS	RATE	TOTAL
1st Year Parks/Streets Laborer	80	10	800	$17.95	$14,360.00
2nd Year Parks/Streets Laborer	80	12	960	$18.31	$17,577.60
3rd Year Parks/Streets Laborer	80	12	960	$18.86	$18,105.60
4th Year Parks/Streets Laborer	40	11	440	$19.23	$8,461.20
Total Labor Wages					$58,504.40
$10,000 of Part-Time Park wages to TID 6 account					

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VILLAGE OF KIMBERLY
2026 BUDGET GOAL

CATEGORY General Government
DEPARTMENT Recreation
ACCOUNT ORGANIZATION 101 - 5530

MISSION:
Recreation is of vital importance to one's quality of life, and the Kimberly Park & Recreation Department offers a variety of programs, activities and events, in addition to supporting those offered by organizations in the community, to meet the needs of our citizens.

2026 GOALS:
Continue to grow and improve large community events hosted by the recreation team like: Bunny Hop, Costume Parade, Touch a Truck, Pumpkin Walk, and Christmas at the Pond. Continue to partner with others to expand recreational offerings. Explore new and innovative programming offerings, implementing one new course in 2026 facilitated by the village, not a subcontracted class.

MAJOR PROGRAM/COST CHANGES:
Accomodating for increased actual costs of support services expenses which are cost shared with Central Office, communication services, and team uniforms. Add Canva Pro annual subscription cost to support social media content creation for all village departments.

PERSONNEL CHANGES/JUSTIFICATION:
The Seasonal Assistant position morphs with organization needs each season. The focus in 2026 will include support of recreation program facilitation in addition to other duties as assigned.

2025 ACHIEVEMENTS:
The Recreation Department continues to remain nimble in trying new and trending program offerings, though our residents tell us based on participation numbers if there is community demand for the program. As a result, some new programming was cancelled in 2025 due to low or no registration while additional program space was allocated to other programs that experienced growth in participation numbers such as morning baseball for 3 - 4 year olds.

CAPITAL OUTLAY:
None.

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VILLAGE OF KIMBERLY
2026 EXPENDITURE DETAIL

DEPARTMENT NAME	Recreation
EXPENDITURE CODE	5530

200 EXPENSE CATEGORY	DESCRIPTION	LAST YEAR AMOUNT	THIS YEAR AMOUNT
01 - CONTRACTURAL SERVICES			
	IT SERVICE	$6,010.00	$6,010.00
	REPAIRS & MAINTENANCE		
	EQUIPMENT RENTAL	$4,500.00	$5,200.00
	ENGINEERING/GIS		
	CLOTHING/UNIFORMS		
	PROFESSIONAL SERVICES	$12,000.00	$12,000.00
	OTHER SERVICES		
	HARD/SOFTWARE MAINTENANCE	$4,650.00	$4,800.00
	BANK FEES AND CHARGES		
	SUBTOTAL	**$27,160.00**	**$28,010.00**
02 - UTILITIES			
	ELECTRICITY		
	GAS SERVICE		
	TELEPHONE		
	FAX LINE		
	INTERNET	$1,180.00	$1,180.00
	WATER		
	CELL PHONE	$480.00	$530.00
	STORM		
	SANITARY		
	SUBTOTAL	**$1,660.00**	**$1,710.00**
03 - MATERIALS & SUPPLIES			
	OFFICE SUPPLIES		
	POSTAGE & SHIPPING	$75.00	$75.00
	PRINTING		
	CLOTHING/UNIFORMS	$4,400.00	$5,000.00
	SHOP SUPPLIES		
	FUEL & OIL		
	JANITORIAL SUPPLIES		
	FURNITURE		
	MINOR EQUIPMENT		
	SUBTOTAL	**$4,475.00**	**$5,075.00**
04 - TRAINING/TRAVEL			
	CONFERENCES/EDUCATION	$600.00	$600.00
	MILEAGE AND MEALS	$200.00	$200.00
	ACCOMODATIONS	$765.00	$765.00
	OTHER TRAINING MATERIALS		
	CONTRACTED TRAINING		
	VEHICLE ALLOWANCE	$ 650.00	$ 650.00

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VILLAGE OF KIMBERLY
2026 EXPENDITURE DETAIL

DEPARTMENT NAME	Recreation
EXPENDITURE CODE	5530

200 EXPENSE CATEGORY	DESCRIPTION	LAST YEAR AMOUNT	THIS YEAR AMOUNT
	SUBTOTAL	**$2,215.00**	**$2,215.00**
05- FIXED CHARGES			
	MEMBERSHIP DUES	$800.00	$800.00
	LICENSES & PERMITS		
	MAINTENANCE FEES		
	SERVICE CHARGES		
	AGENCY FEES		
	INTERGOVERNMENTAL FEES		
	REFUSE		
	PUBLICATIONS		
	PILOTS		
	SUBTOTAL	**$800.00**	**$800.00**
08- PARK & REC			
	PROGRAM SUPPLIES	$1,000.00	$1,000.00
	FACILITY MAINTENANCE		
	FIELD MAINTENANCE		
	BASEBALL LEAGUE SUPPLIES	$3,000.00	$3,000.00
	PARK MAINTENANCE		
	BEACH SUPPLIES		
	SUBTOTAL	**$4,000.00**	**$4,000.00**
	TOTAL	**$40,310.00**	**$41,810.00**

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VILLAGE OF KIMBERLY
2026 PART-TIME WAGES

DEPARTMENT NAME	Recreation
EXPENDITURE CODE	5530

POSITION TITLE	HOURS/ WEEK	# OF WEEKS	TOTAL HOURS	RATE	TOTAL
Summer Office and Recreation Assistant	40	15	600	$18.86	$11,316.00
Baseball Supervisor	20	13	260	$17.95	$4,667.00
Baseball Instructor	12	6	72	$11.61	$835.92
Baseball Umpires	64	12	696	$11.61	$8,080.56
Baseball Scorekeepers	24	12	288	$9.50	$2,736.00
Program Supervisor	5	6	30	$18.86	$565.80
				Total	**$28,201.28**

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VILLAGE OF KIMBERLY
2026 BUDGET GOAL

CATEGORY General Government
DEPARTMENT Holiday Display
ACCOUNT ORGANIZATION 101 - 5531

MISSION:
To provide visually appealing displays for holidays when appropriate including Christmas at the Pond, seasonal banner displays, and the holiday lights along Kimberly Avenue and maintain the quality of these displays. To fund the utility costs associated with these displays and lighting throughout the year.

2026 GOALS:
Continue to phase in fresh banners for display on Kimberly Avenue as seasonal banners begin to show wear and tear from wind and sun exposure.

MAJOR PROGRAM/COST CHANGES:
Continue to accommodate for increases in utility costs associated with lighted displays.

PERSONNEL CHANGES/JUSTIFICATION:
None.

2025 ACHIEVEMENTS:
Lighting for Christmas at the Pond continues to be added annually as trees continue to mature in Memorial Park. Typical growth of 1 ft. per year on the evergreens requires one additional string of lights per year to maintain the display. Some cost is offset by donated displays from local clubs and businesses. Four holiday display outlets were re-energized along the north side of Kimberly Avenue in front of the Municipal Services Center building - the previous equipment to operate those outlets was demolished as part of the MSC rebuilding project.

CAPITAL OUTLAY:
None.

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VILLAGE OF KIMBERLY
2026 EXPENDITURE DETAIL

DEPARTMENT NAME	Holiday Display
EXPENDITURE CODE	5531

200 EXPENSE CATEGORY	DESCRIPTION	LAST YEAR AMOUNT	THIS YEAR AMOUNT
02 - UTILITIES			
	ELECTRICITY	$2,300.00	$2,400.00
	GAS SERVICE		
	TELEPHONE		
	FAX LINE		
	INTERNET		
	WATER		
	CELL PHONE		
	STORM		
	SANITARY		
	SUBTOTAL	**$2,300.00**	**$2,400.00**
08- PARK & REC			
	PROGRAM SUPPLIES	$1,700.00	$1,700.00
	FACILITY MAINTENANCE		
	FIELD MAINTENANCE		
	BASEBALL LEAGUE SUPPLIES		
	PARK MAINTENANCE		
	BEACH SUPPLIES		
	SUBTOTAL	**$1,700.00**	**$1,700.00**
	TOTAL	**$4,000.00**	**$4,100.00**

VILLAGE OF KIMBERLY
2026 BUDGET GOAL

CATEGORY General Government
DEPARTMENT Community Band
ACCOUNT ORGANIZATION 101 - 5532

MISSION:
To provide free entertainment throughout year to the Village with concerts in Sunset Park supported by the village and the band's individual fundraising efforts. Assisting the community band's mission to provide musical entertainment to the Village of Kimberly with its summer concerts at Sunset Park and performances in surrounding communities.

2026 GOALS:
Continue to support the band's mission of providing free musical entertainment throughout the Kimberly Community.

MAJOR PROGRAM/COST CHANGES:
None.

PERSONNEL CHANGES/JUSTIFICATION:
The Community Band director retired at the conclusion of the 2024 Summer concert series. The band will transition to new director leadership into 2025.

2025 ACHIEVEMENTS:
The Village of Kimberly continues to support the band through cross promotion of events and concerts within the KimTalk, parks signage, sharing to social media, and inclusion in the annual program guide. The 2025 season was the first for the band's new director.

CAPITAL OUTLAY:
None.

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VILLAGE OF KIMBERLY
2026 EXPENDITURE DETAIL

DEPARTMENT NAME	Community Band
EXPENDITURE CODE	5532

200 EXPENSE CATEGORY	DESCRIPTION	LAST YEAR AMOUNT	THIS YEAR AMOUNT
01 - CONTRACTURAL SERVICES			
	IT SERVICE		
	REPAIRS & MAINTENANCE		
	EQUIPMENT RENTAL		
	ENGINEERING/GIS		
	CLOTHING/UNIFORMS		
	PROFESSIONAL SERVICES	$2,000.00	$2,000.00
	OTHER SERVICES	$1,500.00	$1,500.00
	HARD/SOFTWARE MAINTENANCE		
	BANK FEES AND CHARGES		
	SUBTOTAL	**$3,500.00**	**$3,500.00**
	TOTAL	**$3,500.00**	**$3,500.00**

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VILLAGE OF KIMBERLY
2026 BUDGET GOAL

CATEGORY General Government
DEPARTMENT Sunset Beach
ACCOUNT ORGANIZATION 101 - 5542

MISSION:
The Sunset Beach Swimming Facility is established to provide quality aquatics opportunities to all that utilize the facility. The uniqueness of the sand beach, zero depth entry, diving well with water slide, shade structure, and spacious play area makes this an excellent attraction for recreational swimmers and swimming instruction participants.

2026 GOALS:
Maintain a clean and safe facility with full staffing levels for every open day of the 2026 swim season. Grow swimming lesson program registration numbers and strengthen curriculum based on staff lessons learned in the 2025 season.

MAJOR PROGRAM/COST CHANGES:
Beach staff will be entered into a random draw lottery and assigned hours during holiday weekends to ensure no facility closures due to short staffing. Lottery to occur at the beginning of the season to allow staff to schedule around these work assignments.

PERSONNEL CHANGES/JUSTIFICATION:
2026 is the first operating year with a reduced water footprint upon completion of the 2025 Papermaker Pond project. Water reduction provides an opportunity to analyze maintaining a safe swimming environment while also developing efficiencies in staffing levels during open swim operations. Continue with maintenance tasks inside facility being allocated to beach staff.

2025 ACHIEVEMENTS:
Implementation of the Early Season Bark at the Beach program was a success evidenced by positive participant feedback and a measureable 26 registrations for a total of 39 dogs. In total between early and late season entries, 489 dogs swam as part of canine swimming passes at Sunset Beach - combined between season pass and day pass entries. New composite adirondak chairs were purchased at end of season and will be implemented in 2026 in replacement of cracked and broken plastic lounge chairs.

CAPITAL OUTLAY:
For the 2026 season, Sunset Beach will receive a new kiddie slide in the zero depth entry area of the water in replacement of an aging piece of equipment.

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VILLAGE OF KIMBERLY
2026 EXPENDITURE DETAIL

DEPARTMENT NAME	Sunset Beach
EXPENDITURE CODE	5542

200 EXPENSE CATEGORY	DESCRIPTION	LAST YEAR AMOUNT	THIS YEAR AMOUNT
01 - CONTRACTURAL SERVICES			
	IT SERVICE	$600.00	$0.00
	REPAIRS & MAINTENANCE		
	EQUIPMENT RENTAL		
	ENGINEERING/GIS		
	CLOTHING/UNIFORMS		
	PROFESSIONAL SERVICES		
	OTHER SERVICES	$9,800.00	$9,800.00
	HARD/SOFTWARE MAINTENANCE		$600.00
	BANK FEES AND CHARGES		
	SUBTOTAL	**$10,400.00**	**$10,400.00**
02 - UTILITIES			
	ELECTRICITY	$500.00	$0.00
	GAS SERVICE		
	TELEPHONE	$360.00	$360.00
	FAX LINE		
	INTERNET	$1,200.00	$1,200.00
	WATER	$13,862.00	$13,860.00
	CELL PHONE		
	STORM		
	SANITARY		
	SUBTOTAL	**$15,922.00**	**$15,420.00**
03 - MATERIALS & SUPPLIES			
	OFFICE SUPPLIES		
	POSTAGE & SHIPPING		
	PRINTING		
	CLOTHING/UNIFORMS	$500.00	$500.00
	SHOP SUPPLIES		
	FUEL & OIL		
	JANITORIAL SUPPLIES	$300.00	$300.00
	FURNITURE		
	MINOR EQUIPMENT		
	SUBTOTAL	**$800.00**	**$800.00**
04 - TRAINING/TRAVEL			
	CONFERENCES/EDUCATION	$940.00	$1,300.00
	MILEAGE AND MEALS		
	ACCOMODATIONS		
	OTHER TRAINING MATERIALS	$275.00	$275.00
	CONTRACTED TRAINING		
	VEHICLE ALLOWANCE		

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VILLAGE OF KIMBERLY
2026 EXPENDITURE DETAIL

DEPARTMENT NAME	Sunset Beach
EXPENDITURE CODE	5542

200 EXPENSE CATEGORY	DESCRIPTION	LAST YEAR AMOUNT	THIS YEAR AMOUNT
	SUBTOTAL	**$1,215.00**	**$1,575.00**
05 - FIXED CHARGES			
	MEMBERSHIP DUES		
	LICENSES & PERMITS	$190.00	$190.00
	MAINTENANCE FEES		
	SERVICE CHARGES		
	AGENCY FEES		
	INTERGOVERNMENTAL FEES		
	REFUSE		
	PUBLICATIONS		
	PILOTS		
	SUBTOTAL	**$190.00**	**$190.00**
08- PARK & REC			
	PROGRAM SUPPLIES		
	FACILITY MAINTENANCE	$2,000.00	$2,100.00
	FIELD MAINTENANCE		
	BASEBALL LEAGUE SUPPLIES		
	PARK MAINTENANCE		
	BEACH SUPPLIES	$1,800.00	$2,200.00
	SUBTOTAL	**$3,800.00**	**$4,300.00**
	TOTAL	**$32,327.00**	**$32,685.00**

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VILLAGE OF KIMBERLY
2026 PART-TIME WAGES

DEPARTMENT NAME	Sunset Beach
EXPENDITURE CODE	5542

POSITION TITLE	HOURS/ WEEK	# OF WEEKS	TOTAL HOURS	RATE	TOTAL
Beach Supervisor - Control Point	47	12	564	$22.36	$12,611.04
Head Guard	45	12	540	$17.95	$9,693.00
5th Year Lifeguards	0	0	0	$17.31	$0.00
4th Year Lifeguards	57	11	627	$16.97	$10,640.19
3rd year Lifeguards	113	11	1243	$16.64	$20,683.52
2nd Year Lifeguards	113	11	1243	$16.15	$20,074.45
1st Year Lifeguards	57	11	627	$15.84	$9,931.68
Cashier - Bark at the Beach Early Season	11	11	121	$11.85	$1,433.85
Cashier - Bark at the Beach Post Season	40	3	120	$11.85	$1,422.00
Concessions/Cashier	82	11	902	$11.85	$10,688.70
This is open everyday, no weather closures					$97,178.43
Assumed 20% Weather Delay/Closures					20%
					$77,742.74

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VILLAGE OF KIMBERLY
2026 BUDGET GOAL

CATEGORY General Government
DEPARTMENT Plan Commission
ACCOUNT ORGANIZATION 101 - 5360

MISSION:
Provide Commission oversight and citizen engagement in decisions involving zoning, land use planning, and community aesthetics.

2026 GOALS:
Continued oversight of zoning and land use planning decisions. Develop ordinance modifications as necessary.

MAJOR PROGRAM/COST CHANGES:
None.

PERSONNEL CHANGES/JUSTIFICATION:
None.

2025 ACHIEVEMENTS:
Ushered several developments, businesses, and residents through Plan Commission & Village Board review & approval process.
Updated several ordinances within the Zoning Code to align with Village goals and objectives.

CAPITAL OUTLAY:
None.

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VILLAGE OF KIMBERLY
2026 EXPENDITURE DETAIL

DEPARTMENT NAME	Plan Commission
EXPENDITURE CODE	5630

200 EXPENSE CATEGORY	DESCRIPTION	LAST YEAR AMOUNT	THIS YEAR AMOUNT
03 - MATERIALS & SUPPLIES			
	OFFICE SUPPLIES	$500.00	$100.00
	POSTAGE & SHIPPING		
	PRINTING		
	CLOTHING/UNIFORMS		
	SHOP SUPPLIES		
	FUEL & OIL		
	JANITORIAL SUPPLIES		
	FURNITURE		
	MINOR EQUIPMENT		
	SUBTOTAL	**$500.00**	**$100.00**
05 - FIXED CHARGES			
	MEMBERSHIP DUES		
	LICENSES & PERMITS		
	MAINTENANCE FEES		
	SERVICE CHARGES		
	AGENCY FEES		
	INTERGOVERNMENTAL FEES		
	REFUSE		
	PUBLICATIONS	$0.00	$400.00
	PILOTS		
	SUBTOTAL	**$0.00**	**$400.00**
	TOTAL	**$500.00**	**$500.00**

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VILLAGE OF KIMBERLY
2026 BUDGET GOAL

CATEGORY General Government
DEPARTMENT Board of Appeals
ACCOUNT ORGANIZATION 101 - 5640

MISSION:
The Board of Appeals is charged with hearing and deciding all appeals to local zoning codes and rendering a decision based on the welfare and benefit of the community.

2026 GOALS:
Achieve Mission.

MAJOR PROGRAM/COST CHANGES:
None.

PERSONNEL CHANGES/JUSTIFICATION:
None.

2025 ACHIEVEMENTS:
Achieved Mission.

CAPITAL OUTLAY:
None.

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VILLAGE OF KIMBERLY
2026 EXPENDITURE DETAIL

DEPARTMENT NAME	Board of Appeals
EXPENDITURE CODE	5640

200 EXPENSE CATEGORY	DESCRIPTION	LAST YEAR AMOUNT	THIS YEAR AMOUNT
03 - MATERIALS & SUPPLIES			
	OFFICE SUPPLIES	$250.00	$250.00
	POSTAGE & SHIPPING		
	PRINTING		
	CLOTHING/UNIFORMS		
	SHOP SUPPLIES		
	FUEL & OIL		
	JANITORIAL SUPPLIES		
	FURNITURE		
	MINOR EQUIPMENT		
	SUBTOTAL	**$250.00**	**$250.00**
	TOTAL	**$250.00**	**$250.00**

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VILLAGE OF KIMBERLY
2026 BUDGET GOAL

CATEGORY General Government
DEPARTMENT Development Projects
ACCOUNT ORGANIZATION 101 - 5644

MISSION:
To maintain existing development and encourage new development in the community and greater Fox Cities Area. To create jobs, tax base, orderly residential development and required infrastructure to accomplish a full service community. To actively engage the Kimberly Economic Development Organization and the Community Development Authority.

2026 GOALS:
Expand the public/private partnerships to the Heart of the Valley Chamber of Commerce. Actively engage with the Kimberly Economic Development Organization and Community Development Authority.

MAJOR PROGRAM/COST CHANGES:
None.

PERSONNEL CHANGES/JUSTIFICATION:
None.

2025 ACHIEVEMENTS:
Achieved mission.

CAPITAL OUTLAY:
None.

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VILLAGE OF KIMBERLY
2026 EXPENDITURE DETAIL

DEPARTMENT NAME	Development Projects
EXPENDITURE CODE	5644

EXPENSE CATEGORY	DESCRIPTION	LAST YEAR AMOUNT	THIS YEAR AMOUNT
900	DOWNTOWN DEVELOPMENT	$4,000.00	$4,000.00
991	INDUSTRIAL DEVELOPMENT	$2,500.00	$2,500.00
992	RESIDENTIAL DEVELOPMENT	$1,500.00	$1,500.00
	TOTAL	**$8,000.00**	**$8,000.00**

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VILLAGE OF KIMBERLY
2026 BUDGET GOAL

CATEGORY General Government
DEPARTMENT Health Insurance (Annuit/Personnel)
ACCOUNT ORGANIZATION 101 - 6912

MISSION:
To provide retirement benefits and health insurance coverage for retirees per the contractual agreements and Village of Kimberly Personnel Policy Manual.

2026 GOALS:
Achieve Mission.

MAJOR PROGRAM/COST CHANGES:
In 2026 there will be 2 annuitants covered by the Village of Kimberly. Excess monies remaining in this account each year would transfer to the Personnel Trust Fund. The Personnel Trust Fund serves as future funding sources for this account. A maximum budget amount of $230,000 in 2015 occured, with a planned reduction of $10,000/year. The actuarial valuation model was updated with the current year end fund balances and increased assumed healthcare costs from 5% to 10% annually. There is an assumption of 1.5% annual interest. Reducing the annual contribution to $5,000 over the next 7 years (2025-2031) fully funds assumed obligations through 2038 when the final annuitant ages out.

PERSONNEL CHANGES/JUSTIFICATION:
None.

2025 ACHIEVEMENTS:
Achieved mission.

CAPITAL OUTLAY:
None.

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VILLAGE OF KIMBERLY
2026 EXPENDITURE DETAIL

DEPARTMENT NAME	Health Insurance (Annuit/Personnel)
EXPENDITURE CODE	6912

EXPENSE CATEGORY	DESCRIPTION	LAST YEAR AMOUNT	THIS YEAR AMOUNT
10 - MISCELLANEOUS			
	LOS APPRECIATION		
	MEETING PER DIEM		
	MISCELLANEOUS	$5,000.00	$5,000.00
	SUBTOTAL	**$5,000.00**	**$5,000.00**
	TOTAL	**$5,000.00**	**$5,000.00**

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ACCOUNT 201
Sanitary Sewer Utility

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Account	Description	2024 Prior yr Budget	2024 Prior yr Actual	2025 Current yr Budget	2025 YTD Actual	2025 Projected	2026 Requested	Percent Change	2026 Admin Recommend	Percent Change
	SEWER FUND REVENUE									
	SPECIAL ASSESSMENTS									
201-42-4242	SANITARY SEWER ASSMT LATERA	39,356.00	143,962.23	44,541.00	22,095.82	45,000	49,080	10%	49,080	10%
201-42-4245	SANTARY SEWER HOOKUP-NEW FE	15,000.00	11,300.00	15,000.00	7,200.00	11,300	15,000	0%	15,000	0%
201-42-4246	DEF SANITARY SEWER-RCRD @ CTY	0.00	0.00	0.00	0.00	0	0	0%	0	0%
201-42-4300	CONTRIBUTED CAPITAL	0.00	97,337.00	0.00	0.00	0	0	#DIV/0!	0	#DIV/0!
201-42-4700	MISCELLANEOUS REVENUE	0.00	0.00	0.00	0.00	0	0	0%	0	0%
	Total: SPECIAL ASSESSMENTS	54,356.00	252,599.23	59,541.00	29,295.82	56,300	64,080	8%	64,080	8%
	PUBLIC CHARGES FOR SERVICES									
201-46-4641	SEWER USER FEES	1,450,000.00	1,483,154.92	1,450,000.00	1,106,921.42	1,430,000	1,450,000	0%	1,450,000	0%
	Total: PUBLIC CHARGES FOR SERVICES	1,450,000.00	1,483,154.92	1,450,000.00	1,106,921.42	1,430,000	1,450,000	0%	1,450,000	0%
	MISCELLANEOUS REVENUE									
201-48-4840	Forfeited Discounts	0.00	0.00	0.00	0.00	0	0	0%	0	0%
	Total: MISCELLANEOUS REVENUE	0	0.00	0.00	0	0	0	0%	0	0%
	OTHER FINANCING SOURCES									
201-49-4930	FUND BALANCE APPLIED	242744.00	0.00	-411838.00	0.00	-523,488	250,846	0%	267,532	0%
201-49-4999	CONTRIBUTED ASSETS	0.00	0.00	0.00	0.00	0	0	0%	0	0%
	Total: OTHER FINANCING SOURCES	242744	0.00	-411838.00	0	-523,488	250,846	0%	267,532	0%
	TOTAL REVENUES SEWER FUND	1,747,100.00	1,735,754.15	1,097,703.00	1,136,217.24	962,812	1,764,926	61%	1,781,612	62%
	SEWER FUND EXPENDITURES									
	SANITARY SEWERS									
201-5360-100	WAGES	75,347.00	71,345.97	106,955.00	74,465.62	112,827	78,250	-27%	78,250	-27%
201-5360-102	OVERTIME	500.00	644.56	500.00	1,199.31	1,817	500	0%	500	0%
201-5360-103	PART-TIME	1,511.00	498.38	0.00	0.00	0	0	#DIV/0!	0	#DIV/0!
201-5360-160	SOCIAL SECURITY	5,918.00	5,460.73	6,344.53	4,460.07	6,758	5,985	-6%	5,985	-6%
201-5360-161	RETIREMENT	5,338.00	3,612.55	5,763.98	4,002.40	6,064	5,670	-2%	5,670	-2%
201-5360-162	HEALTH INSURANCE	27,503.00	20,998.22	25,629.39	11,809.33	17,893	16,551	-35%	16,551	-35%
201-5360-163	DENTAL INSURANCE	293.00	232.02	229.39	102.57	155	138	-40%	138	-40%
201-5360-164	LIFE INSURANCE	173.00	521.47	177.59	61.95	94	89	-50%	89	-50%
201-5360-165	LONG-TERM DISABILITY	384.00	343.23	420.42	290.30	440	386	-8%	386	-8%
201-5360-200	SANITARY SEWER EXPENSES	55,135.00	37,518.50	59,668.00	9,331.27	35,000	107,059	79%	107,059	79%
201-5360-230	GENERAL FUND SERVICES	83,663.00	83,663.00	23,213.00	11,606.00	23,213	23,192	0%	40,429	74%
201-5360-265	SEWER USER FEES	749,000.00	610,746.59	749,000.00	360,726.43	650,000	749,000	0%	749,000	0%
201-5360-285	AUDIT EXPENSE	2,240.00	2,240.00	2,300.00	1,150.00	2,300	2,544	11%	2,544	11%
201-5360-289	INSURANCE	11,264.00	11,264.00	14,110.00	7,054.00	14,110	13,898	-2%	13,347	-5%
201-5360-290	TRUST FUND TRANSFERS	44,831.00	44,831.00	39,392.00	19,698.00	39,392	40,168	2%	40,168	2%
201-5360-297	CAPITAL OUTLAY	684,000.00	-0.93	64,000.00	49,553.31	64,000	721,495	1027%	721,495	1027%
201-5360-299	DEPRECIATION EXPENSE	0.00	187,704.00	0.00	0.00	0	0	0%	0	0%

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	2024 Prior yr Budget	2024 Prior yr Actual	2025 Current yr Budget	2025 YTD Actual	2025 Projected	2026 Requested	*Percent Change*	2026 Admin Recommend	*Percent Change*
TOTAL EXPENDITURES SEWER FUND	1,747,100.00	1,081,623.29	1,097,703.30	555,510.56	974,063	1,764,926	*61%*	1,781,612	*62%*

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VILLAGE OF KIMBERLY
2026 BUDGET GOAL

CATEGORY Sanitary Sewer Utility
DEPARTMENT Street Department - Sanitary Sewer
ACCOUNT ORGANIZATION 201 - 5360

MISSION:
To provide safe, cost effective, and environmentally compliant effluent conveyance.

2026 GOALS:
Continue annual televising and cleaning program to investigate and monitor the sanitary sewer lines for inflow and infiltration, with the intent of reducing ground water inflow and infiltration.
Develop and execute sanitary sewer repair plans identified in previous televising programs.

MAJOR PROGRAM/COST CHANGES:
Required rate increases through participation in the Heart of the Valley Metropolitan Sewage District. The addition of contracted locating services.

PERSONNEL CHANGES/JUSTIFICATION:
None.

2025 ACHIEVEMENTS:

Discussions with HOVMSD regarding Interceptor Improvement Planning, to keep informed of aspects impacting the Village.

CAPITAL OUTLAY:
Annual Sanitary Sewer Cleaning and Televising Program.
Annual Sanitary Sewer Repairs identified in prior years' Televising programs.

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VILLAGE OF KIMBERLY
2026 EXPENDITURE DETAIL

DEPARTMENT NAME	Sanitary Sewers
EXPENDITURE CODE	201-5360-200

200 EXPENSE CATEGORY	DESCRIPTION	LAST YEAR AMOUNT	THIS YEAR AMOUNT
01 - CONTRACTURAL SERVICES			
	IT SERVICE	$4,988.00	$5,779.00
	REPAIRS & MAINTENANCE	$3,000.00	$3,000.00
	EQUIPMENT RENTAL		
	ENGINEERING/GIS	$1,550.00	$2,000.00
	CLOTHING/UNIFORMS		
	PROFESSIONAL SERVICES	$0.00	$10,000.00
	OTHER SERVICES - MCO	$0.00	$35,850.00
	HARD/SOFTWARE MAINTENANCE		
	SUBTOTAL	**$9,538.00**	**$56,629.00**
02 - UTILITIES			
	ELECTRICITY	$1,500.00	$1,500.00
	GAS SERVICE		
	TELEPHONE	$1,730.00	$1,730.00
	FAX LINE		
	INTERNET		
	WATER	$3,000.00	$3,000.00
	CELL PHONE		
	STORM		
	SANITARY		
	SUBTOTAL	**$6,230.00**	**$6,230.00**
03 - MATERIALS & SUPPLIES			
	OFFICE SUPPLIES		
	POSTAGE & SHIPPING	$3,300.00	$3,600.00
	PRINTING		
	CLOTHING/UNIFORMS		
	SHOP SUPPLIES	$3,500.00	$3,500.00
	FUEL & OIL		
	JANITORIAL SUPPLIES		
	FURNITURE		
	MINOR EQUIPMENT	$7,100.00	$7,100.00
	SUBTOTAL	**$13,900.00**	**$14,200.00**
05 - FIXED CHARGES			
	LICENSES & PERMITS		
	MAINTENANCE FEES		
	SERVICE CHARGES		
	AGENCY FEES		
	INTERGOVERNMENTAL FEES	$30,000.00	$30,000.00
	PUBLICATIONS		
	SUBTOTAL	**$30,000.00**	**$30,000.00**
	TOTAL	**$59,668.00**	**$107,059.00**

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VILLAGE OF KIMBERLY
2026 SANITARY SEWER UTILITY OPERATING BUDGET
ACCOUNT ALLOCATION AND REIMBURSEMENT JUSTIFICATION

		2026 General Fund Budget	Sanitary Sewer Utility Proposed	Sanitary Sewer Utility Approved
10.00%	Audit/Accounting/IT Services			
Allocated				
	Audit/Accounting 101.47.4749	25,443	2,544	
	IT Expenses 101.47.4744	57,410	5,741	
			8,285	0
10.00%	Insurance			
Allocated	101.5193.200-229			
	Property/Liability/Equipment	79,845	7,985	
	Employment Practices Liability	480	48	
	Automobile	17,890	1,789	
	Workmen's Comp	35,250	3,525	
			13,347	0
10%	Portion of Kimtalk publication	13,200	1,320	
23.42%	Portion of building space and utilities	166,963	39,109	
3.00%	Complex Trust Fund	102,000	3,060	
10.00%	Street Building Trust Fund	42,000	4,200	
38.00%	Street Equipment Replacement Fund	86,600	32,908	
Allocated	Reimburse General Fund for prorated amounts as indicated. Reflects as Revenue on General Fund			
	Account R101.47.4744		5,741	0
	Account R101.47.4749		96,488	0
		Total	**102,229**	**0**

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ACCOUNT 205
Storm Water Utility

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STORM WATER UTILITY REVENUE

		2024 Prior yr Budget	2024 Prior yr Actual	2025 Current yr Budget	2025 YTD Actual	2025 Projected	2026 Requested	Percent Change	2026 Admin Recommend	Percent Change
	SPECIAL ASSESSMENTS									
205-42-4242	STORM LATERALS REVENUE	17,920.00	94,215.86	15,265.00	6,168.63	15,200	34,358	125%	34,358	125%
205-42-4246	DEF SPEC-RECORD MINI/LATERA	0.00	657.50	0.00	2,624.76	2,625	0	0%	0	0%
	Total: SPECIAL ASSESSMENTS	17,920.00	94,873.36	15,265.00	8,793.39	17,825	34,358	125%	34,358	125%
	PERMITS									
205-44-4439	EROSION CONTROL PERMIT	0.00	5684.15	0.00	2250.00	2,250	2,000	0%	2,000	0%
	Total: PERMITS	0.00	5,684.15	0.00	2,250.00	2,250	2,000	0%	2,000	0%
	PUBLIC CHARGES FOR SERVICES									
205-46-4641	STORM WATER ERU FEES	686664.00	731656.83	685000.00	521768.46	690,000	690,000	1%	690,000	1%
205-46-4700	CONTRIBUTED CAPITAL	0.00	197359.00	0.00	0.00	0	0	#DIV/0!	0	#DIV/0!
	Total: PUBLIC CHGS FOR SERVICES	686,664.00	929,015.83	685,000.00	521,768.46	690,000	690,000	1%	690,000	1%
	MISCELLANEOUS REVENUE									
205-48-4810	INTEREST-STORM WATER FUND	0.00	0.00	0.00	0.00	0	0	0%	0	0%
205-48-4840	Forfeited Discounts	0.00	0.00	0.00	0.00	0	0	0%	0	0%
	Total: MISCELLANEOUS REVENUE	0.00	0.00	0.00	0.00	0	0	0%	0	0%
	OTHER STORM WATER REVENUES									
205-49-4930	FUND BALANCE APPLIED	0.00	0.00	0.00	0.00	781,227	361,928	0%	372,121	0%
205-49-4950	STORM WATER OTHER REVENUES	870038.00	0.00	0.00	0.00	0	463,740	0%	463,740	0%
205-49-4999	CONTRIBUTED ASSETS	0.00	0.00	0.00	0.00	0	0	0%	0	0%
	Total: OTHER STORM H20 REVENUES	870038.00	0.00	0.00	0.00	781,227	825668.00	0%	835,861	0%
	TOTAL REVENUES STORM WATER UTILITY	1,574,622.00	1,029,573.34	700,265.00	532,811.85	1,491,302	1,552,026	122%	1,562,219	123%

STORM WATER UTILITY EXPENDITURES

		2024 Prior yr Budget	2024 Prior yr Actual	2025 Current yr Budget	2025 YTD Actual	2025 Projected	2026 Requested	Percent Change	2026 Admin Recommend	Percent Change
	STORM WATER									
205-5370-100	WAGES/SALARIES	123,294.00	117,483.66	221,680.00	152,918.03	203,886	203,052	-8%	203,052	-8%
205-5370-102	OVERTIME WAGES	500.00	1,615.44	500.00	3,884.45	5,000	1,500	200%	1,500	200%
205-5370-103	PART-TIME WAGES	1,511.00	386.18	1,500.00	0.00	0	500	-67%	500	-67%
205-5370-160	SOCIAL SECURITY	9,586.00	8,478.80	17,111.52	11,842.97	17000	15,584	-9%	15,584	-9%
205-5370-161	RETIREMENT	8,646.00	5,579.20	15,545.76	10,607.17	15,500	14,764	-5%	14,764	-5%
205-5370-162	HEALTH INSURANCE	45,004.00	33,640.36	83,915.00	38,392.53	83,915	52,326	-38%	52,326	-38%
205-5370-163	DENTAL INSURANCE	480.00	362.64	785.00	325.83	785	440	-44%	440	-44%
205-5370-164	LIFE INSURANCE	284.00	1,550.76	521.00	197.63	400	271	-48%	271	-48%
205-5370-165	LONG-TERM DISABILITY	629.00	538.77	1,131.00	760.90	1,100	1,000	-12%	1,000	-12%
205-5370-200	EXPENSES	60,405.00	85,835.83	66,338.00	22,109.43	66,000	78,629	19%	78,629	19%
205-5370-210	TREE & BRUSH EXPENSES	0.00	0.00	8,200.00	443.87	5,000	8,200	0%	8,200	0%
205-5370-220	URBAN FORESTRY EXPENSES	0.00	0.00	15,500.00	10,805.00	12,000	25,000	61%	25,000	61%
205-5370-230	GENERAL FUND SERVICES	75,662.00	75,662.00	14,920.00	7,460.00	14,920	14,953	0%	25,697	72%

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		2024 Prior yr Budget	2024 Prior yr Actual	2025 Current yr Budget	2025 YTD Actual	2025 Projected	2026 Requested	Percent Change	2026 Admin Recommend	Percent Change
205-5370-285	AUDIT EXPENSE	2,240.00	2,240.00	2,300.00	1,150.00	2,300	2,544	*11%*	2,544	*11%*
205-5370-289	INSURANCE	11,264.00	11,264.00	14,110.00	7,054.00	14,110	13,898	*-2%*	13,347	*-5%*
205-5370-290	TRUST FUND TRANSFERS	96,617.00	96,617.00	84,244.00	42,124.00	84,244	85,936	*2%*	85,936	*2%*
205-5370-295	DEPRECIATION EXPENSE	0.00	268,794.00	0.00	0.00	0	0	*0%*	0	*0%*
205-5370-297	CAPITAL PROJECTS	668,500.00	2,439.98	963,740.00	335,574.29	963,700	983,430	*2%*	983,430	*2%*
205-5370-298	I & I REHAB	80,000.00	0.37	80,004.00	0.00	20,000	50,000	*-38%*	50,000	*-38%*
205-5370-299	MINI-STORM	390,000.00	-0.51	0.00	0.00	0	0	*#DIV/0!*	0	*#DIV/0!*
	TOTAL EXPENDITURES STORM WATER UTILITY	1,574,622.00	712,488.48	1,592,045.28	645,650.10	1,509,860	1,552,026	*-3%*	1,562,219	*-2%*

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VILLAGE OF KIMBERLY
2026 BUDGET GOAL

CATEGORY Storm Water Utility
DEPARTMENT Department of Public Works - Storm Water
ACCOUNT ORGANIZATION 205 - 5370-200

MISSION:
To maintain 44 miles of storm sewer, seven stormwater retention ponds. To review and recommend storm water management plans for new developments and improving existing infrastructure, and implement mini-storm sewers throughout the community. To maintain our mandated goals as set forth by the WDNR. To provide the Village residents a means to dispose of tree and branch trimmings. To trim, prune and when necessary remove Village-owned trees located on terraces

2026 GOALS:
Execute 2026 Annual Clean and Televising of a portion of the Village's Storm Sewer.
Review mini-storm program to prioritize areas of future focus.
Plan Washington Street Storm Sewer Improvements for implementation prior to Washington Street resurfacing by Outagamie County in 2027.
Continue tree trimming, work methodically through the community. And continue removing accumulated dead, dying street trees.

MAJOR PROGRAM/COST CHANGES:
Yard waste tipping fee increase from $36/ton to $40/ton (11%).
Sweepings tipping fee increase from $56/ton to $58/ton (3.5%).
Addition of third party contractor for utility locates.

PERSONNEL CHANGES/JUSTIFICATION:
None.

2025 ACHIEVEMENTS:
Executed CIP Annual Storm Sewer Cleaning & Televising.
Railroad Street backyard drainage solution and construction.
Began construction of Papermaker Pond, funded through the WDNR Grant program.

CAPITAL OUTLAY:
Annual Storm Sewer Cleaning and Televising Program.
Annual Storm Sewer Repairs identified in prior years' Televising programs.
Stormwater Pond Annual Maintenance & Engineering
Schindler Drive & a potion of Fulcer Ave.

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VILLAGE OF KIMBERLY
2026 EXPENDITURE DETAIL

DEPARTMENT NAME	Department of Public Works - Storm Water
EXPENDITURE CODE	205-5370-200

200 EXPENSE CATEGORY	DESCRIPTION	LAST YEAR AMOUNT	THIS YEAR AMOUNT
01 - CONTRACTURAL SERVICES			
	IT SERVICE	$4,988.00	$5,779.00
	REPAIRS & MAINTENANCE	$3,500.00	$3,500.00
	EQUIPMENT RENTAL		
	ENGINEERING/GIS	$15,600.00	$15,600.00
	CLOTHING/UNIFORMS		
	PROFESSIONAL SERVICES	$8,000.00	$18,000.00
	OTHER SERVICES	$9,800.00	$9,800.00
	HARD/SOFTWARE MAINTENANCE		
	SUBTOTAL	**$41,888.00**	**$52,679.00**
03 - MATERIALS & SUPPLIES			
	OFFICE SUPPLIES		
	POSTAGE & SHIPPING		
	PRINTING		
	CLOTHING/UNIFORMS		
	SHOP SUPPLIES	$3,000.00	$3,000.00
	FUEL & OIL		
	JANITORIAL SUPPLIES		
	FURNITURE		
	MINOR EQUIPMENT	$6,100.00	$6,500.00
	SUBTOTAL	**$9,100.00**	**$9,500.00**
05 - FIXED CHARGES			
	MEMBERSHIP DUES	$2,000.00	$2,000.00
	LICENSES & PERMITS		
	MAINTENANCE FEES		
	SERVICE CHARGES		
	AGENCY FEES		
	INTERGOVERNMENTAL FEES	$1,950.00	$1,950.00
	REFUSE	$11,000.00	$12,500.00
	PUBLICATIONS		
	PILOTS		
	SUBTOTAL	**$14,950.00**	**$16,450.00**
	TOTAL	**$65,938.00**	**$78,629.00**

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VILLAGE OF KIMBERLY
2026 EXPENDITURE DETAIL

DEPARTMENT NAME	Department of Public Works - Storm Water
EXPENDITURE CODE	205-5370-210

210 TREE & BRUSH EXPENSE CATEGORY	DESCRIPTION	LAST YEAR AMOUNT	THIS YEAR AMOUNT
01 - CONTRACTURAL SERVICES			
	IT SERVICE		
	REPAIRS & MAINTENANCE		
	EQUIPMENT RENTAL		
	ENGINEERING/GIS		
	CLOTHING/UNIFORMS		
	PROFESSIONAL SERVICES	$5,000.00	$5,000.00
	OTHER SERVICES		
	HARD/SOFTWARE MAINTENANCE		
	SUBTOTAL	**$5,000.00**	**$5,000.00**
03 - MATERIALS & SUPPLIES			
	OFFICE SUPPLIES		
	POSTAGE & SHIPPING		
	PRINTING		
	CLOTHING/UNIFORMS		
	SHOP SUPPLIES	$2,500.00	$2,500.00
	FUEL & OIL		
	JANITORIAL SUPPLIES		
	FURNITURE		
	MINOR EQUIPMENT	$700.00	$700.00
	SUBTOTAL	**$3,200.00**	**$3,200.00**
	TOTAL	**$8,200.00**	**$8,200.00**

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VILLAGE OF KIMBERLY
2026 EXPENDITURE DETAIL

DEPARTMENT NAME	Street Department - Storm Water
EXPENDITURE CODE	205-5370-220

220 URBAN FORESTRY CATEGORY	DESCRIPTION	LAST YEAR AMOUNT	THIS YEAR AMOUNT
03 - MATERIALS & SUPPLIES			
	OFFICE SUPPLIES		
	POSTAGE & SHIPPING		
	PRINTING		
	CLOTHING/UNIFORMS		
	TREE ORDER	$15,500.00	$20,000.00
	FUEL & OIL		
	JANITORIAL SUPPLIES		
	FURNITURE		
	MINOR EQUIPMENT		$5,000.00
	SUBTOTAL	**$15,500.00**	**$25,000.00**
	TOTAL	**$15,500.00**	**$25,000.00**

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VILLAGE OF KIMBERLY
2026 STORM WATER UTILITY OPERATING BUDGET
ACCOUNT ALLOCATION AND REIMBURSEMENT JUSTIFICATION

		2026 General Fund Budget	Storm Water Utility Proposed	Storm Water Utility Approved
10.00%	Audit/Accounting/IT Services			
Allocated				
	Audit/Accounting	25,443	2,544	
	IT Expenses 101.47.4744	57,410	5,741	
			8,285	0
10.00%	Insurance			
Allocated	101.5193.200-229			
	Property/Liability/Equipment	79,845	7,985	
	Employment Practices Liability	480	48	
	Automobile	17,890	1,789	
	Workmen's Comp	35,250	3,525	
			13,347	0
10%	Portion of Kimtalk publication	13,200	1,320	
14.60%	Portion of building space and utilities	166,963	24,377	
3.00%	Complex Trust Fund	102,000	3,060	
20.00%	Street Building Trust Fund	42,000	8,400	
86%	Street Equipment Replacement Fund	86,600	74,476	
Allocated	Reimburse General Fund for prorated amounts as indicated. Reflects as Revenue on General Fund			
	Account R101.47.4744		5,741	0
	Account R101.47.4748		127,523	0
		Total	**133,264**	**0**

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ACCOUNT 310
Debt Service

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DEBT SERVICE FUND REVENUE

Account	Description	2024 Prior yr Budget	2024 Prior yr Actual	2025 Current yr Budget	2025 YTD Actual	2025 Projected	2026 Requested	Percent Change	2026 Admin Recommend	Percent Change
	TAXES									
310-41-4112	STATE-PERSONAL PROPERTY TX AID	279.00	279.38	279.00	25,241.50	25,242	25,242	0%	25,242	0%
310-41-4113	TAX INCREMENT-TIF #4	205,598.00	214,878.94	214,753.00	228,967.98	228,968	228,903	7%	228,903	7%
310-41-4114	TAX INCREMENT-TIF #5	549,344.00	668,537.84	668,144.00	718,230.59	718,231	718,027	7%	718,027	7%
310-41-4115	TAX INCREMENT-TIF #6	1,849,042.00	1,935,600.54	1,934,462.00	2,194,847.05	2,194,847	2,281,220	18%	2,281,220	18%
310-41-4116	DEBT SERVICE PROPERTY TAXES	0.00	0.00	661,448.00	661,448.00	661,448	826,084	25%	656,084	-1%
310-41-4132	PILOT-TIF 6	0.00	0.00	100.00	0.00	0	0	-100%	0	-100%
	Total: TAXES	2,604,263.00	2,819,296.70	3,479,186.00	3,167,287.12	3,828,735	4,079,476	17%	3,909,476	12%
	INTERGOV CHG FOR SERVICES									
310-47-4700	DEBT PROCEEDS	3400000.00	0.00	0.00	0.00	0	0	0%	0	#DIV/0!
310-47-4744	BOND PREMIUM PROCEEDS	0.00	0.00	0.00	141337.75	141,338	0	0%	0	#DIV/0!
	Total: INTERGOV CHG FOR SERVICES	3400000.00	0.00	0.00	141337.75	141,338	0		0	#DIV/0!
	MISCELLANEOUS REVENUE									
310-48-4810	INTEREST-GENERAL INVESTMENT	60346.00	198928.58	100000.00	115946.98	154,595	125,000	25%	125,000	25%
310-48-4832	LAND SALES	208000.00	0.00	0.00	0.00	0	0	#DIV/0!	0	#DIV/0!
	Total: MISCELLANEOUS REVENUE	268346.00	198928.58	100000.00	115946.98	154,595	125,000	25%	125,000	25%
	OTHER FINANCING SOURCES									
310-49-4901	TRANSFER IN	356667.00	338888.89	200000.00	0.00	200,000	100,000	0%	270,000	
310-49-4930	FUND BALANCE APPLIED	0.00	0.00	-358366.00	0.00	0	-478,895	0%	-478,895	0%
	Total: OTHER FINANCING SOURCES	0	0.00	-358366.00	0		-378,895	0%	-208,895	0%
	TOTAL REVENUES DEBT SERVICE FUND	6,272,609.00	3,018,225.28	3,220,820.00	3,424,571.85	4,124,668	3,825,581	19%	3,825,581	19%

DEBT SERVICE FUND EXPENDITURES

Account	Description	2024 Prior yr Budget	2024 Prior yr Actual	2025 Current yr Budget	2025 YTD Actual	2025 Projected	2026 Requested	Percent Change	2026 Admin Recommend	Percent Change
	DEBT SERVICE EXPENSES									
310-5700-920	TRANSFER TO TIF#4	0.00	0.00	0.00	0.00	0	0	#DIV/0!	0	0%
310-5700-921	TRANSFER TO TIF#5 PROJECT	0.00	0.00	0.00	0.00	0	0	#DIV/0!	0	
310-5700-922	TRANSFER TO TIF #6	205598.00	214879.02	0.00	0.00	0	0	#DIV/0!	0	
310-5700-923	TRANSFER TO CAPITAL PROJECTS	3400000.00	0.00	0.00	0.00	0	0	#DIV/0!	0	
310-5700-924	TRANSFER TO OTHER FUNDS	0.00	261634.70	0.00	0.00	0	0	#DIV/0!	0	0%
310-5700-925	ADMINISTRATION COST	0.00	0.00	0.00	0.00	0	0	#DIV/0!	0	0%
	Total: DEBT SERVICE EXPENSES	3605598.00	476513.72	0.00	0.00	0	0	#DIV/0!	0	0%
	PRINCIPAL ON DEBT									
310-5810-715	TIF #6 DEBT PRINCIPAL	795000.00	795000.00	975000.00	825000.00	825,000	1,360,000	39%	1,360,000	39%
310-5810-718	TIF #6 ASSOC CAPT PRINCIPAL	115000.00	0.00	120000.00	120000.00	120,000	125,000	0%	125,000	4%
310-5810-720	TIF #4 DEBT PRINCIPAL	0.00	0.00	0.00	0.00	0	0	0%	0	0%
310-5810-721	TIF #5 DEBT PRINCIPAL	427000.00	424000.00	431000.00	0.00	431,000	433,000	0%	433,000	0%
310-5810-722	GO DEBT PRINCIPAL	0.00	0.00	325000.00	202225.00	325,000	485,000	49%	485,000	49%

		2024 Prior yr Budget	2024 Prior yr Actual	2025 Current yr Budget	2025 YTD Actual	2025 Projected	2026 Requested	Percent Change	2026 Admin Recommend	Percent Change
310-5810-730	TIF #5 TO GENERAL FUND	71000.00	71000.00	74000.00	0.00	74,000	76,000	3%	76,000	3%
	Total: PRINCIPAL ON DEBT	1,408,000.00	1,290,000.00	1,925,000.00	1,147,225.00	1,775,000	2,479,000	29%	2,479,000	29%
	INTEREST ON DEBT									
310-5820-715	TIF #6 DEBT INTEREST	617584.00	776412.41	742370.00	380648.38	742,370	699,653	-6%	699,653	-6%
310-5820-718	TIF #6 ASSOC CAPITALIZED INT	161383.00	0.00	156989.50	71338.95	71,339	152,190	-3%	152,190	-3%
310-5820-720	TIF #4 DEBT INTEREST	0.00	0.00	0.00	0.00	0	0	#DIV/0!	0	#DIV/0!
310-5820-721	TIF #5 DEBT INTEREST	71437.00	63583.00	57037.00	16238.25	57,037	50,054	-12%	50,054	-12%
310-5820-722	GO DEBT INTEREST	356667.00	338888.89	536448.00	0.00	536,448	441,084	-18%	441,084	-18%
310-5820-740	TIF #6 BOND FEES	775.00	2675.00	2675.00	2050.00	2,675	2,675	0%	2,675	0%
310-5820-744	TIF #4 BOND FEES	150.00	150.00	150.00	150.00	150	150	0%	150	0%
310-5820-745	TIF #5 BOND FEES	150.00	775.00	150.00	150.00	775	775	417%	775	417%
310-5820-746	704 PROJECT FUND BOND FEES	0.00	0.00	0.00	31312.00	31,312	0	#DIV/0!	0	#DIV/0!
	Total: INTEREST ON DEBT	1,208,146.00	1,182,484.30	1,495,819.50	501,887.58	1,442,106	1,346,581	-10%	1,346,581	-10%
	TOTAL EXPENDITURES DEBT SERVICE FUND	6,221,744.00	2,948,998.02	3,420,819.50	1,649,112.58	3,217,106	3,825,581	12%	3,825,581	12%

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VILLAGE OF KIMBERLY
2026 BUDGET GOAL

CATEGORY Debt Service
DEPARTMENT Debt Service Fund
ACCOUNT ORGANIZATION 310

MISSION:
The debt service fund account collects general levy tax revenue, debt proceeds, tax increment revenues, land sales and other sinking revenues for debt payments. All debt principal and expenditures are expenses from the debt service fund account. Through sound municipal management practices the Village of Kimberly remians stable. S&P Global Rating affirmed its 'AA' rating with a stable outlook for the Village.

2026 GOALS:
Continue to work with bond management consultants to properly invest and secure bond proceeds.

MAJOR PROGRAM/COST CHANGES:
None.

PERSONNEL CHANGES/JUSTIFICATION:
None.

2025 ACHIEVEMENTS:
Completed additional bonding required for the Municipal Services Center, in the amount of $2.125M.

CAPITAL OUTLAY:
None.

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VILLAGE OF KIMBERLY
2026 EXPENDITURE DETAIL

DEPARTMENT NAME	Debt Service Fund
EXPENDITURE CODE	310

200 EXPENSE CATEGORY	DESCRIPTION	LAST YEAR AMOUNT	THIS YEAR AMOUNT
11 - DEBT SERVICE			
	ADMINSTRATION	$0.00	$0.00
	PRINCIPAL	$1,925,000.00	$2,479,000.00
	INTEREST	$1,492,845.00	$1,342,981.00
	BOND FEES	$2,975.00	$3,600.00
	SUBTOTAL	**$3,420,820.00**	**$3,825,581.00**
	TOTAL	**$3,420,820.00**	**$3,825,581.00**

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Village of Kimberly
Existing General Obligation Debt Service Payments

	TID #6 Supported				*TID #6 Supported*				*TID #6 Supported*			
	Issue: 1				Issue: 2				Issue: 3			
	Amount: $9,500,000				Amount: $3,565,000				Amount: $5,060,000			
	Type: G.O. Refunding Bonds (CR)				Type: Taxable G.O. Refunding Bonds (CR)				Type: G.O. Promissory Notes			
	Dated: 3/1/2017				Dated: 3/1/2017				Dated: 11/1/2018			
	Callable: '31-'37 Callable 3/1/25 @ par				***Callable: '28-'31 Callable 3/1/25 @ par***				***Callable: '27-'28 Callable 9/1/26 @ Par***			
CALENDAR YEAR	PRINCIPAL *(3/1)*	RATE	INTEREST *(3/1 & 9/1)*	TOTAL	PRINCIPAL *(3/1)*	RATE	INTEREST *(3/1 & 9/1)*	TOTAL	PRINCIPAL *(9/1)*	RATE	INTEREST *(3/1 & 9/1)*	TOTAL
2025			$322,331	$322,331			$123,253	$123,253	$825,000	4.000%	$140,200	$965,200
2026			$322,331	$322,331			$123,253	$123,253	$860,000	4.000%	$107,200	$967,200
2027			$322,331	$322,331			$123,253	$123,253	***$890,000***	4.000%	$72,800	$962,800
2028			$322,331	$322,331	***$1,120,000***	3.350%	$104,493	$1,224,493	***$930,000***	4.000%	$37,200	$967,200
2029			$322,331	$322,331	***$1,155,000***	3.450%	$65,809	$1,220,809				
2030			$322,331	$322,331	***$1,200,000***	3.550%	$24,585	$1,224,585				
2031	***$1,150,000***	3.000%	$305,081	$1,455,081	***$90,000***	3.650%	$1,643	$91,643				
2032	***$1,280,000***	3.250%	$267,031	$1,547,031								
2033	***$1,320,000***	3.250%	$224,781	$1,544,781								
2034	***$1,365,000***	3.375%	$180,297	$1,545,297								
2035	***$1,410,000***	3.500%	$132,588	$1,542,588								
2036	***$1,460,000***	3.500%	$82,363	$1,542,363								
2037	***$1,515,000***	3.750%	$28,406	$1,543,406								
2038												
2039												
2040												
2041												
2042												
2043												
2044												
TOTAL	$9,500,000		$3,154,534	$12,654,534	$3,565,000		$566,286	$4,131,286	$3,505,000		$357,400	$3,862,400

CALLABLE MATURITIES

Issue 1:
Credit: AA
Fiscal Agent: Associated Trust
Notes: Refinanced portion of 1/4/17 NAN
Bid Premium: $71,324.79

Issue 2:
Credit: AA
Fiscal Agent: Associated Trust
Notes: Refinanced portion of 1/4/17 NAN

Issue 3:
Credit: AA
Fiscal Agent: Associated Trust
Notes:
Bid Premium: $281,672.84

Village of Kimberly
Existing General Obligation Debt Service Payments

	TID #5 Supported				TID #5 & TID #6 Supported					
	Issue: 4				Issue: 5					
	Amount: $3,554,000				Amount: $6,282,000					
	Type: Taxable G.O. Refunding Bonds (AR/CR)				Type: G.O. Promissory Note					
	Dated: 9/9/2020				Dated: 9/1/2022					
	Callable: '22-'30 Callable 3/1/21 @ Par				*Callable: Any Day w/ 30 Days Written Notice @ Par*				*TID #5*	*TID #6*
CALENDAR YEAR	PRINCIPAL *(3/1)*	RATE	INTEREST *(3/1 & 9/1)*	TOTAL	PRINCIPAL *(3/1)*	RATE	INTEREST *(3/1 & 9/1)*	TOTAL	TOTAL	TOTAL
2025	***$341,000***	1.200%	$34,523	$375,523	***$240,000***	2.990%	$179,101	$419,101	$112,515	$306,586
2026	***$341,000***	1.300%	$30,260	$371,260	***$592,000***	2.990%	$166,663	$758,663	$111,794	$646,869
2027	***$345,000***	1.450%	$25,542	$370,542	***$815,000***	2.990%	$145,628	$960,628	$111,998	$848,630
2028	***$752,000***	1.600%	$17,025	$769,025	***$840,000***	2.990%	$120,886	$960,886	$112,113	$848,773
2029	***$313,000***	1.700%	$8,349	$321,349	***$865,000***	2.990%	$95,396	$960,396	$112,138	$848,258
2030	***$316,000***	1.800%	$2,844	$318,844	***$892,000***	2.990%	$69,129	$961,129	$112,073	$849,056
2031					***$919,000***	2.990%	$42,054	$961,054	$111,919	$849,136
2032					***$947,000***	2.990%	$14,158	$961,158	$112,659	$848,498
2033										
2034										
2035										
2036										
2037										
2038										
2039										
2040										
2041										
2042										
2043										
2044										
TOTAL	$2,408,000		$118,542	$2,526,542	$6,110,000		$833,014	$6,943,014	$897,208	$6,045,806

CALLABLE MATURITIES

Credit: NR
Fiscal Agent: Associated Trust
Notes: PP with BMO Harris Bank, N.A.
Refinanced 2012 Taxable G.O. Corp. Purpose Bonds (AR) and 2019 TGORB (CR)

Credit: NR
Fiscal Agent: Associated Trust
Purchaser: Zions Bancorpoaration, N.A.
Notes: Installments '23-'32
Capitalized interest on TID #6 portion through 9/1/2024

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Village of Kimberly
Existing General Obligation Debt Service Payments

	Levy Supported				*Levy Supported*			
	Issue:	6			Issue:	7		
	Amount:	$9,980,000			Amount:	$2,125,000		
	Type:	G.O. Refunding Bonds			Type:	G.O. Promissory Notes		
	Dated:	5/15/2024			Dated:	3/3/2025		
	Callable:	***'32-'44 Callable 3/1/31 @ Par***			***Callable:***	***'33-'35 Callable 3/1/32 @ Par***		
CALENDAR YEAR	PRINCIPAL *(3/1)*	RATE	INTEREST *(3/1 & 9/1)*	TOTAL	PRINCIPAL *(3/1)*	RATE	INTEREST *(3/1 & 9/1)*	TOTAL
2025	$325,000	5.000%	$536,448	$861,448				
2026	$265,000	5.000%	$397,825	$662,825	$220,000	5.000%	$153,285	$373,285
2027	$280,000	5.000%	$384,200	$664,200	$170,000	5.000%	$91,000	$261,000
2028	$300,000	5.000%	$369,700	$669,700	$180,000	5.000%	$82,250	$262,250
2029	$310,000	5.000%	$354,450	$664,450	$190,000	5.000%	$73,000	$263,000
2030	$325,000	5.000%	$338,575	$663,575	$200,000	5.000%	$63,250	$263,250
2031	$345,000	5.000%	$321,825	$666,825	$200,000	5.000%	$53,250	$253,250
2032	***$360,000***	4.000%	$306,000	$666,000	$225,000	5.000%	$42,625	$267,625
2033	***$375,000***	4.000%	$291,300	$666,300	***$235,000***	5.000%	$31,125	$266,125
2034	***$390,000***	4.000%	$276,000	$666,000	***$250,000***	5.000%	$19,000	$269,000
2035	***$405,000***	4.000%	$260,100	$665,100	***$255,000***	5.000%	$6,375	$261,375
2036	***$595,000***	4.000%	$240,100	$835,100				
2037	***$615,000***	4.000%	$215,900	$830,900				
2038	***$645,000***	4.000%	$190,700	$835,700				
2039	***$670,000***	4.000%	$164,400	$834,400				
2040	***$695,000***	4.000%	$137,100	$832,100				
2041	***$725,000***	4.000%	$108,700	$833,700				
2042	***$755,000***	4.000%	$79,100	$834,100				
2043	***$785,000***	4.000%	$48,300	$833,300				
2044	***$815,000***	4.000%	$16,300	$831,300				
TOTAL	$9,980,000		$5,037,023	$15,017,023	$2,125,000		$615,160	$2,740,160

CALLABLE MATURITIES

Credit: AA
Fiscal Agent: Associated Trust
Notes: Refinanced 2023 NANs

Credit: AA
Fiscal Agent: Associated Trust
Notes:

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Village of Kimberly
Existing General Obligation Debt Service Payments

CALENDAR YEAR	TOTAL DEBT SERVICE PRINCIPAL	TOTAL DEBT SERVICE INTEREST	TOTAL DEBT SERVICE TOTAL	TIF #5 Supported PRINCIPAL	TIF #5 Supported INTEREST	TIF #6 Supported PRINCIPAL	TIF #6 Supported INTEREST	LESS: 3/3/2025 BID PREMIUM	NET DEBT SERVICE PRINCIPAL	NET DEBT SERVICE INTEREST	NET DEBT SERVICE TOTAL
2025	$1,731,000	$1,335,855	$3,066,855	$431,000	$57,037	$975,000	$742,370		$325,000	$536,448	$861,448
2026	$2,278,000	$1,300,816	$3,578,816	$433,000	$50,054	$1,360,000	$699,653	($110,026)	$485,000	$441,084	$926,084
2027	$2,500,000	$1,164,754	$3,664,754	$440,000	$42,540	$1,610,000	$647,014		$450,000	$475,200	$925,200
2028	$4,122,000	$1,053,884	$5,175,884	$850,000	$31,138	$2,792,000	$570,797		$480,000	$451,950	$931,950
2029	$2,833,000	$919,334	$3,752,334	$414,000	$19,486	$1,919,000	$472,398		$500,000	$427,450	$927,450
2030	$2,933,000	$820,714	$3,753,714	$420,000	$10,917	$1,988,000	$407,972		$525,000	$401,825	$926,825
2031	$2,704,000	$723,853	$3,427,853	$107,000	$4,919	$2,052,000	$343,860		$545,000	$375,075	$920,075
2032	$2,812,000	$629,814	$3,441,814	$111,000	$1,659	$2,116,000	$279,529		$585,000	$348,625	$933,625
2033	$1,930,000	$547,206	$2,477,206			$1,320,000	$224,781		$610,000	$322,425	$932,425
2034	$2,005,000	$475,297	$2,480,297			$1,365,000	$180,297		$640,000	$295,000	$935,000
2035	$2,070,000	$399,063	$2,469,063			$1,410,000	$132,588		$660,000	$266,475	$926,475
2036	$2,055,000	$322,463	$2,377,463			$1,460,000	$82,363		$595,000	$240,100	$835,100
2037	$2,130,000	$244,306	$2,374,306			$1,515,000	$28,406		$615,000	$215,900	$830,900
2038	$645,000	$190,700	$835,700						$645,000	$190,700	$835,700
2039	$670,000	$164,400	$834,400						$670,000	$164,400	$834,400
2040	$695,000	$137,100	$832,100						$695,000	$137,100	$832,100
2041	$725,000	$108,700	$833,700						$725,000	$108,700	$833,700
2042	$755,000	$79,100	$834,100						$755,000	$79,100	$834,100
2043	$785,000	$48,300	$833,300						$785,000	$48,300	$833,300
2044	$815,000	$16,300	$831,300						$815,000	$16,300	$831,300
TOTAL	$37,193,000	$10,681,959	$47,874,959	$3,206,000	$217,750	$21,882,000	$4,812,026	($110,026)	$12,105,000	$5,542,157	$17,647,157

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ACCOUNT 401
Transportation Utility

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TRANSPORTATION UTILITY REVENUE

		2024 Prior yr Budget	2024 Prior yr Actual	2025 Current yr Budget	2025 YTD Actual	2025 Projected	2026 Requested	Percent Change	2026 Admin Recommend	Percent Change
	SPECIAL ASSESSMENTS									
401-42-4219	APRONS	0.00	5,168.34	0.00	2,144.19	2,144	4,930	#DIV/0!	4,930	#DIV/0!
401-42-4220	SIDEWALKS	6,632.00	63,884.45	860.00	0.00	860	6,632	671%	6,632	671%
401-42-4221	2021 STREET PROJECTS	17,469.00	16,661.82	15,220.00	0.00	15,220	15,458	2%	15,458	2%
401-42-4222	2022 STREET PROJECTS	17,838.00	17,837.46	17,840.00	0.00	17,840	17,838	0%	17,838	0%
401-42-4223	2023 STREET PROJECTS	24,081.00	0.00	2,065.00	0.00	2,065	3,779	83%	3,779	
401-42-4224	2024 STREET PROJECTS	0.00	29,048.40	40,000.00	0.00	40,000	0	-100%	0	
401-42-4250	INTEREST ON ASSESSMENTS	8,382.00	2,955.24	7,660.00	87.55	7,600	8,105	6%	8,105	6%
	Total: SPECIAL ASSESSMENTS	41,939.00	98,383.73	83,645.00	0.00	83,585	56,742	-32%	56,742	-32%
	INTERGOVERNMENTAL REVENUES									
401-43-4324	OUTAGAMIE CTY SALES TAX	100,000.00	96,245.00	100,000.00	108,325.00	108,325	105,000	5%	105,000	5%
401-43-4325	STATE GRANTS	682,300.00	0.00	682,300.00	0.00	682,300	0	-100%	0	-19%
401-43-4326	LOCAL SHARE	0.00	0.00	0.00	0.00	0	0	#DIV/0!	0	#REF!
401-43-4353	State General Transport Aids	0.00	0.00	0.00	0.00	0	551,448	#DIV/0!	551,448	#REF!
	Total: INTERGOVERNMENTAL REVENUES	100,000.00	96,245.00	100,000.00	108,325.00	790,625	656,448	556%	656,448	556%
	PUBLIC CHARGES FOR SERVICES									
401-46-4641	TARF	255,000.00	241,826.11	250,000.00	176,702.71	244,000	245,000	-2%	245,000	-2%
	Total: PUBLIC CHARGES FOR SERVICES	255,000.00	241,826.11	250,000.00	176,702.71	244,000	245,000	-2%	245,000	-2%
	MISCELLANEOUS REVENUE									
401-48-4810	INTEREST-INVESTMENT	0.00	0.00	0.00	0.00	0	0	0%	0	0%
	Total: MISCELLANEOUS REVENUE	0.00	0.00	0.00	0.00	0	0	0%	0	0%
	OTHER FINANCING SOURCES									
401-49-4901	TRNSF FROM GENERAL FUND	645850.00	645849.50	665226.00	0.00	665,226	192,020	-71%	192,020	-71%
401-49-4930	FUND BALANCE APPLIED	543898.00	0.00	-366171.00	0.00	-338,915	-230,581	-37%	-235,510	-36%
	Total: OTHER FINANCING SOURCES	1189748.00	645849.50	299055.00	0.00	326,311	-38,561	-113%	-43,490	-115%
	TOTAL REVENUES TRANSPORTATION UTILITY	1,586,687.00	1,082,304.34	732,700.00	285,027.71	1,444,521	919,629	26%	914,700	25%

TRANSPORTATION UTILITY EXPENSES

		2024 Prior yr Budget	2024 Prior yr Actual	2025 Current yr Budget	2025 YTD Actual	2025 Projected	2026 Requested	Percent Change	2026 Admin Recommend	Percent Change
	INTEREST ON LONG TERM DEBT									
401-0527-200	INTEREST-GENERAL FUND DEBT	0.00	0.00	0.00	0.00	0	0	#DIV/0!	0	#DIV/0!
	Total: INTEREST ON LONG TERM DEBT	0.00	0.00	0.00	0	0	0	#DIV/0!	0	#DIV/0!
	PRINCIPAL ON DEBT									
401-0528-200	PRINCIPAL- GENERAL FUND DEBT	0.00	0.00	0.00	0.00	0	0	#DIV/0!	0	#DIV/0!
	Total: PRINCIPAL ON DEBT	0	0.00	0.00	0.00	0	0	#DIV/0!	0	#DIV/0!
	LOCAL ROADS									
401-5341-200	ENGINEERING EXPENSES	80,850.00	105,223.97	100,000.00	44,017.73	65,000	100,000	0%	100,000	0%

		2024 Prior yr Budget	2024 Prior yr Actual	2025 Current yr Budget	2025 YTD Actual	2025 Projected	2026 Requested	Percent Change	2026 Admin Recommend	Percent Change
	Total: LOCAL ROADS	80850	105223.97	100000.00	44017.73	65,000	100,000	0%	100,000	0%
	OUTLAY									
401-5700-900	PATCHING & MAINTENANCE EXPENSE	135,000.00	1,851.00	135,000.00	13,013.00	40,000	161,740	20%	161,740	20%
401-5700-908	SIDEWALKS	1,030,600.00	60,223.62	1,020,000.00	797,012.79	1,020,000	65,000	-94%	65,000	-94%
401-5700-932	STREET IMPROVEMENTS	1,055,000.00	918,419.04	160,000.00	168,346.45	165,000	587,960	267%	587,960	267%
	Total: OUTLAY	2,220,600.00	980493.66	1315000.00	978372.24	1,225,000	814,700	-38%	814,700	-38%
	TOTAL EXPENDITURES TRANSPORTATION UTILITY	2,301,450.00	1,085,717.63	1,415,000.00	1,022,389.97	1,290,000	914,700	-35%	914,700	-35%

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VILLAGE OF KIMBERLY
2026 BUDGET GOAL

CATEGORY Transportation Utility
DEPARTMENT Infrastructure Expenses
ACCOUNT ORGANIZATION 401

MISSION:
Created in 2021, the Transportation Utility funds the reconstruction and maintenance of streets and sidewalks within the Village of Kimberly. The utility generates revenues to pay for the maintenance and transporation services. The implementation of a Transportation Assessment Reduction Fee (TARF) generates funds to replace the Village's previous Special Assessment Policy for reconstruction of transporation infrastructure. Transportation Road Aid, General Fund Contributions and Shared Revenue also funds the projects within the Transportation Utility.

2026 GOALS:
Complete planned public infrastructure projects (see list of projects under Capital Outlay).

MAJOR PROGRAM/COST CHANGES:
There are no grant awards for the fiscal year 2026 projects.

PERSONNEL CHANGES/JUSTIFICATION:
None.

2025 ACHIEVEMENTS:
Continued the Pedestrian Enhancement Retrofits Program and completed pavement repairs along Kennedy Avenue. Completed the Marcella Street TAP Award multimodal path project. Completed $120,000 of sidewalk repairs and replacements. Contnued the sidewalk saw cutting program.   Completed a trial project

CAPITAL OUTLAY:
Maintenance and Repairs and Annual Sidewalk Replacement and Saw Cutting Programs.
Schindler Drive & Fulcer Avenue (Roger - Park Rd) Reconstruction.
Kennedy Avenue Repairs and Rehab (Railroad Street to Marcella/Kimber Ave).
Alley Storm & Sanitary Sewer Reconstruction - Walnut/Pine Alley (Kimberly Avenue to 3rd Street)
Street Lighting LED Conversion.

VILLAGE OF KIMBERLY
2026 EXPENDITURE DETAIL

DEPARTMENT NAME	Infrastructure Expenses
EXPENDITURE CODE	401

200 EXPENSE CATEGORY	DESCRIPTION	LAST YEAR AMOUNT	THIS YEAR AMOUNT
01 - CONTRACTUAL SERVICES			
	IT SERVICE		
	REPAIRS AND MAINTENANCE	$0.00	$26,740.00
	EQUIPMENT RENTAL		
	ENGINEERING/GIS		
	CLOSTHING UNIFORMS		
	PROFESSIONAL SERVICES	$100,000.00	$100,000.00
	HARD/SOFTWARE MAINTENANCE		
	BANK FEES AND CHARGES		
	SUBTOTAL	$100,000.00	$126,740.00
01 - CONTRACTUAL SERVICES			
	PATCHING AND MAINTENANCE	$135,000.00	$135,000.00
	SIDEWALKS	$1,020,000.00	$65,000.00
	STREET IMPROVMENTS	$160,000.00	$587,960.00
	SUBTOTAL	$1,315,000.00	$787,960.00
	TOTAL	**$1,415,000.00**	**$914,700.00**

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ACCOUNT 501
Public Library

PUBLIC LIBRARY REVENUES

		2024 Prior yr Budget	2024 Prior yr Actual	2025 Current yr Budget	2025 YTD Actual	2025 Projected	2026 Requested	Percent Change	2026 Admin Recommend	Percent Change
	INTERGOVERNMENTAL REVENUES									
501-43-4372	COUNTY AID-LIBRARY-O.W.L.S	162,841.00	162,841.00	174,268.00	174,268.00	174,268	183,503	*5%*	183,503	*5%*
501-43-4374	KIMBERLY REIMBURSEMENT	379,837.00	379,837.40	388,104.00	0.00	388,104	422,089	*9%*	422,089	*9%*
501-43-4375	LITTLE CHUTE REIMBURSEMENT	0.00	0.00	0.00	0.00	0	0	*0%*	0	*0%*
	Total: INTERGOVERNMENTAL REVENUES	542,678.00	542,678.40	562,372.00	174,268.00	562,372	605,592	*8%*	605,592	*8%*
	PUBLIC CHARGES FOR SERVICES									
501-46-4670	LIBRARY FINES	0.00	113.74	3,200.00	0.00	0	3,200	*0%*	3,200	*0%*
501-46-4671	LIBRARY COPY MACHINE	1,500.00	6,955.95	6,000.00	2,479.77	3,675	6,000	*0%*	6,000	*0%*
501-46-4672	LIBRARY FEES/FINES	2,400.00	4,636.34	2,350.00	3,094.41	4,307	2,350	*0%*	2,350	*0%*
	Total: PUBLIC CHARGES FOR SERVICES	1,500.00	7,069.69	11,550.00	2,479.77	7,982	11,550	*0%*	11,550	*0%*
	MISCELLANEOUS REVENUE									
501-48-4814	INTEREST-TRUST FUNDS	250.00	848.30	250.00	420.91	650	600	*140%*	600	*140%*
501-48-4850	DONATIONS	6500.00	6503.63	6500.00	10320.44	10,325	6,500	*0%*	6,500	*0%*
501-48-4860	GRANTS	0.00	1467.50	0.00	1955.98	771	0	*#DIV/0!*	0	*#DIV/0!*
	Total: MISCELLANEOUS REVENUE	6750	8819.43	6750.00	12697.33	11,746	7,100	*5%*	7,100	*5%*
	TOTAL REVENUES PUBLIC LIBRARY	550,928.00	558,567.52	580,672.00	189,445.10	582,100	624,242	*8%*	624,242	*8%*

		2024 Prior yr Budget	2024 Prior yr Actual	2025 Current yr Budget	2025 YTD Actual	2025 Projected	2026 Requested	Percent Change	2026 Admin Recommend	Percent Change
	PUBLIC LIBRARY EXPENSES									
501-5511-100	WAGES/SALARIES	200,294.00	203,962.06	213,369.00	155,521.60	213,369	222,459	*4%*	222,459	*4%*
501-5511-102	OVERTIME WAGES	0.00	0.00	0.00	102.60	125	0	*0%*	0	*0%*
501-5511-103	PART-TIME WAGES	142,129.00	130,710.77	147,830.00	104,840.20	147,830	159,322	*8%*	159,322	*8%*
501-5511-160	SOCIAL SECURITY	28,447.00	25,497.61	29,908.00	20,431.34	29,900	29,015	*-3%*	29,015	*-3%*
501-5511-161	RETIREMENT	15,851.00	17,074.07	18,959.00	13,716.71	18,960	18,852	*-1%*	18,852	*-1%*
501-5511-162	HEALTH INSURANCE	43,476.00	42,112.70	47,496.00	25,117.00	32,000	64,452	*36%*	64,452	*36%*
501-5511-163	DENTAL INSURANCE	588.00	522.24	588.00	228.72	588	522	*-11%*	522	*-11%*
501-5511-164	LIFE INSURANCE	286.00	244.56	295.00	217.74	295	327	*11%*	327	*11%*
501-5511-165	LONG-TERM DISABILITY	1,029.00	1,015.80	1,088.00	811.31	1,008	1,087	*0%*	1,087	*0%*
501-5511-200	UNEMPLOYMENT COMPENSATION	0.00	0.00	0.00	0.00	0	0	*0%*	0	*0%*
501-5511-201	FINES OWED TO ANOTHER LIBRARY	0.00	350.92	0.00	83.00	83	0	*#DIV/0!*	0	*0%*
501-5511-278	DONATION EXPENSES	0.00	5,662.69	6,500.00	7,632.21	7,100	6,500	*0%*	6,500	*0%*
501-5511-279	GRANT EXPENSES	0.00	7,981.45	0.00	3,436.03	3,500	0	*0%*	0	*0%*
501-5511-280	BINDING	0.00	0.00	0.00	0.00	0	0	*0%*	0	*0%*
501-5511-281	ELECTRONIC TECHNOLOGY	2,516.00	2,561.40	1,839.00	735.87	1,800	1,839	*0%*	1,839	*0%*
501-5511-282	POSTAGE	300.00	671.05	300.00	351.09	525	300	*0%*	300	*0%*
501-5511-283	PRINTING	1,000.00	524.53	1,000.00	1,024.45	1,500	1,200	*20%*	1,200	
501-5511-284	SUPPLIES	5,000.00	5,981.68	6,500.00	6,628.65	6,500	7,000	*8%*	7,000	*8%*
501-5511-285	ANNUAL AUDIT	800.00	0.00	800.00	0.00	800	800	*0%*	800	*0%*
501-5511-286	DIGITAL COLLECTIONS	9,999.00	5,285.39	5,527.00	5,252.92	5,525	6,200	*12%*	6,200	*12%*
501-5511-287	ADVERTISING	500.00	2,081.23	1,500.00	251.64	1,500	1,500	*0%*	1,500	*0%*
501-5511-288	JT LIBRARY TRUST FUND OUTLA	0.00	0.00	0.00	0.00	0	0	*0%*	0	*0%*
501-5511-289	WORKMENS COMPENSATION	500.00	0.00	500.00	0.00	0	500	*0%*	500	*0%*

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		2024 Prior yr Budget	2024 Prior yr Actual	2025 Current yr Budget	2025 YTD Actual	2025 Projected	2026 Requested	Percent Change	2026 Admin Recommend	Percent Change
501-5511-290	AUDIO VISUAL	4,000.00	4,381.77	4,000.00	2,471.16	4,000	6,000	50%	6,000	50%
501-5511-291	TELEPHONE	1,350.00	1,619.26	1,350.00	1,427.86	1,350	1,800	33%	1,800	33%
501-5511-292	BOOKS	40,000.00	41,626.48	42,500.00	36,518.48	42,500	45,300	7%	45,300	7%
501-5511-293	EQUIPMENT MAINTENANCE	35,543.00	35,847.09	32,703.00	33,812.60	35,000	35,063	7%	35,063	7%
501-5511-294	NEWSPAPERS	520.00	603.96	520.00	491.93	520	705	36%	705	36%
501-5511-295	PERIODICALS	1,500.00	1,411.81	1,500.00	1,422.93	1,500	1,500	0%	1,500	0%
501-5511-296	PROGRAMS	11,500.00	6,007.18	6,000.00	3,612.63	6,000	6,000	0%	6,000	0%
501-5511-297	TRAINING	1,800.00	3,505.24	3,200.00	3,178.06	3,200	2,000	-38%	2,000	-38%
501-5511-298	COPIER	4,400.00	7,816.21	4,900.00	2,819.35	4,150	4,000	-18%	4,000	-18%
501-5511-299	LIBRARY OUTLAY	0.00	0.00	0.00	0.00	0	0	0%	0	0%
	TOTAL EXPENDITURES PUBLIC LIBRARY	553,328.00	555,059.15	580,672.00	432,138.08	571,128	624,242	8%	624,242	8%

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VILLAGE OF KIMBERLY
2026 BUDGET GOAL

CATEGORY General Government
DEPARTMENT Library
ACCOUNT ORGANIZATION 501 - 5511

MISSION:
The Mission of the Kimberly Public Library is "Bringing people together to inspire a love of reading and life-long learning."

2026 GOALS:
1. Celebrate the retirement of a prominent part-time employee and fill the vacancy with an energetic individual to provide services for Kimberly's youth ages 11-18.
2. Strategize efforts across staff and throughout the community to engage the interests of local teenage residents and meet the needs of teen patrons for using the library as a safe means of social connection and a source of trustworthy and reliable information.
3. Engage library users in activities and services that challenge their mindset with the purpose of providing life-long learning experiences that teach critical thinking skills, expand perspectives, and emphasize empathy as a path to empower citizens to effectively participate in the democratic system as well as strengthen bonds of human connection that begin locally and extend globally.
4. Collaborate with the Friends of Kimberly Library to launch a capital campaign to raise funds to replace outdated library furnishings.

MAJOR PROGRAM/COST CHANGES:
Increase in county funding reimbursement for use; One staff member to change from Individual to Family Coverage; One staff member to change from WRS eligibility to non-eligible status (change of employees due to retirement)

PERSONNEL CHANGES/JUSTIFICATION:
A part-time Library Assistant II retires in the spring and a half-time Teen Services Librarian will be hired in her place.

2025 ACHIEVEMENTS:
In 2025, the library opened doors to a more inviting space for residents after undergoing capital improvements, paid by the Village of Kimberly Municipal Complex Trust, including new carpet, a fresh coat of paint to replace old wallpaper, and the new installation of a hearing loop in the largest meeting room. Friends of the Library increased their annual donation to fund the library's summer reading program from $6,500 to $7,000 and also provided assistance to enhance the Capital Improvement Project by updating the train set and educational activities offered in the children's section. The library was awarded a number of minor grants that resulted in the circulation of a new educational toys collection for youth, the cultural celebration of South Asia which launched our Sister Library partnership with Chugthai Library in Lahore, Pakistan, and supported the continuing education of our Adult Services Librarian to attend the Annual ALA Convention in Philedelphia.

CAPITAL OUTLAY:
Consider replacement of self check machine from Library Trust; Consider replacement of old furnishings paid by the efforts of a capital campaign to be managed in coordination with the Friends of Kimberly Library.

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VILLAGE OF KIMBERLY
2026 EXPENDITURE DETAIL

DEPARTMENT NAME	Library
EXPENDITURE CODE	5511

ACCOUNT	2024 Budget	2025 Budget	2026 Proposed
100 FT Wages/ Salaries	$ 200,292.98	$ 213,369.00	$ 222,459.00
102 Overtime Wages	$ -	$ -	$ -
103 PT Wages	$ 142,129.11	$ 147,830.00	$ 159,322.00
160 Social Security	$ 28,447.21	$ 29,908.00	$ 29,015.00
161 Retirement	$ 15,851.35	$ 18,959.00	$ 18,852.00
162 Health Insurance	$ 43,476.36	$ 47,496.00	$ 64,452.00
163 Dental Insurance	$ 588.00	$ 588.00	$ 522.00
164 Life Insurance	$ 286.00	$ 295.00	$ 327.00
165 Long-Term Disability	$ 1,028.62	$ 1,088.00	$ 1,087.00
200 Unemployment Comp	$ -	$ -	$ -
Subtotal Personnel Costs	**$ 432,099.63**	**$ 459,533.00**	**$ 496,036.00**
278 Donation Expenses	$ -	$ 6,500.00	$ 6,500.00
279 Grant Expenses	$ -	$ -	$ -
280 Binding	$ -	$ -	$ -
281 Electronic Technology	$ 2,516.00	$ 1,839.00	$ 1,839.00
282 Postage	$ 300.00	$ 300.00	$ 300.00
283 Printing	$ 1,000.00	$ 1,000.00	$ 1,200.00
284 Supplies	$ 6,500.00	$ 6,500.00	$ 7,000.00
285 Annual Audit	$ 800.00	$ 800.00	$ 800.00
286 Digital Collections	$ 4,999.00	$ 5,527.00	$ 6,200.00
287 Advertising	$ 1,500.00	$ 1,500.00	$ 1,500.00
289 Workmens Compensation	$ 500.00	$ 500.00	$ 500.00
290 Audio/ Visual	$ 4,000.00	$ 4,000.00	$ 6,000.00
291 Telephone	$ 1,350.00	$ 1,350.00	$ 1,800.00
292 Books	$ 42,500.00	$ 42,500.00	$ 45,300.00
293 Equipment Maintenance	$ 35,543.35	$ 32,703.00	$ 35,062.00
294 Newspapers	$ 520.00	$ 520.00	$ 705.00
295 Periodicals	$ 1,500.00	$ 1,500.00	$ 1,500.00
296 Programs	$ 11,500.00	$ 6,000.00	$ 6,000.00
297 Training	$ 1,800.00	$ 3,200.00	$ 2,000.00
298 Copier Lease/ maintenanc	$ 4,400.00	$ 4,900.00	$ 4,000.00
299 Library Outlay			
Totals	**$ 553,328.00**	**$ 580,672.00**	**$ 624,242.00**

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ACCOUNT 601
Water Utility

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WATER UTILITY EXPENDITURES

		2024 Prior yr Budget	2024 Prior yr Actual	2025 Current yr Budget	2025 YTD Actual	2025 Projected	2026 Requested	Percent Change	2026 Admin Recommend	Percent Change
	DEPRECIATION EXPENSE									
601-0503-200	DEPRECIATION EXPENSES	0.00	319795.00	0.00	0.00	0	0	0%	0	0%
	Total: DEPRECIATION EXPENSE	0	319795.00	0.00	0	0	0	0%	0	0%
	TAXES EXPENSE									
601-0508-200	TAXES EXPENSES	168,000.00	169,175.95	168,000.00	321.30	169,175	168,000	0%	168,000	0%
	Total: TAXES EXPENSE	168,000.00	169,175.95	168,000.00	321.30	169,175	168,000	0%	168,000	0%
	INTEREST ON LONG-TERM DEBT									
601-0527-200	INTRST ON LONG-TERM DEBT EX	0.00	0.00	0.00	0.00	0	0	#DIV/0!	0	#DIV/0!
	Total: INTEREST ON LONG-TERM DEBT	0.00	0.00	0.00	0.00	0	0	#DIV/0!	0	#DIV/0!
	PRINCIPAL ON DEBT									
601-0528-200	PRINCIPAL ON DEBT EXPENSE	0.00	0	0.00	0	0	0	#DIV/0!	0	#DIV/0!
	Total: PRINCIPAL ON DEBT	0.00	0.00	0.00	0.00	0	0	#DIV/0!	0	#DIV/0!
	POWER									
601-0622-010	PUMPHOUSE #1	37,000.00	72,774.32	42,000.00	65,826.27	83,110	83,110	98%	83,110	98%
601-0622-020	PUMPHOUSE #2	35,000.00	19,697.29	35,000.00	20,430.37	25,400	25,400	-27%	25,400	-27%
601-0622-030	PUMPHOUSE #3	55,000.00	82,471.63	59,000.00	64,393.57	854	85,400	45%	85,400	45%
601-0622-040	WATER TOWER #1	0.00	205.75	240.00	240.74	358	400	67%	400	67%
601-0622-050	WATER TOWER #2	0.00	0.00	240.00	0.00	0	400	67%	400	67%
	Total: POWER	127,000.00	175,148.99	136,480.00	150,890.95	109,722	194,710	43%	194,710	43%
	SUPPLIES-GAS									
601-0623-010	PUMPHOUSE #1	3,200.00	1,684.74	3,000.00	1,619.27	3,152	3,152	5%	3,152	5%
601-0623-020	PUMPHOUSE #2	800.00	629.76	820.00	539.24	1,016	1,017	24%	1,017	24%
601-0623-030	PUMPHOUSE #3	500.00	258.21	500	327.53	570	570	14%	570	14%
601-0623-040	WATER TOWER #1	0.00	238.13	300	108.33	146	146	-51%	146	-51%
	Total: SUPPLIES-GAS	4,500.00	2,810.84	4,620.00	2,594.37	4,884	4,885	6%	4,885	6%
	MAINENANCE-PUMPING									
601-0625-041	DEEPWELL PH #1	5,000.00	496.93	5,000.00	0.00	0	5,000	0%	5,000	0%
601-0625-042	DEEPWELL PH #2	5,000.00	19874.4	5,000.00	0.00	0	5,000	0%	5,000	0%
601-0625-043	DEEPWELL PH#3	5,000.00	524.93	5,000.00	1,809.65	3,000	5,000	0%	5,000	0%
601-0625-070	TELEMETRY	7,500.00	2344.91	7,500.00	2,263.75	3,322	7,500	0%	7,500	0%
601-0625-100	LABOR	34,500.00	0.00	36,780.00	19,920.44	39,840	39,110	6%	39,110	6%
	Total: MAINENANCE-PUMPING	57,000.00	23,241.17	59,280.00	23,993.84	46,162	61,610	4%	61,610	4%
	INSPECTIONS									
601-0630-010	PUMPHOUSE #1	0	0	0	0	0	0	0%	0	0%
601-0630-020	PUMPHOUSE #2	0	0	0	0	0	0	0%	0	0%
601-0630-030	PUMPHOUSE #3	0	0	0	0	0	0	0%	0	0%
	Total: INSPECTIONS	0	0	0	0	0	0	0%	0	0%
	CHEMICALS									
601-0631-010	PUMPHOUSE #1	145,200.00	79,907.66	145,200.00	59,919.72	73,234	125,000	-14%	125,000	-14%

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		2024 Prior yr Budget	2024 Prior yr Actual	2025 Current yr Budget	2025 YTD Actual	2025 Projected	2026 Requested	Percent Change	2026 Admin Recommend	Percent Change
601-0631-020	PUMPHOUSE #2	63,800.00	82,494.59	50,000.00	96,136.49	127,660	75,000	50%	75,000	50%
601-0631-030	PUMPHOUSE #3	145,500.00	166,771.80	145,500.00	81,234.45	119,582	125,000	-14%	125,000	-14%
	Total: CHEMICALS	354,500.00	329,174.05	340,700.00	237,290.66	320,476	325,000	-5%	325,000	-5%
	MAINTENANCE SOFTENING									
601-0635-010	PUMPHOUSE #1	15,000.00	11,347.23	15,000.00	943.90	1,886	15,000	0%	15,000	0%
601-0635-020	PUMPHOUSE #2	15,000.00	2,862.67	15,000.00	1,677.94	2,178	15,000	0%	15,000	0%
601-0635-030	PUMPHOUSE #3	25,000.00	9,283.24	15,000.00	8,411.12	8,098	15,000	0%	15,000	0%
601-0635-041	HOV DISCHARGE-PUMPHOUSE #1	23,100.00	16895.25	59,685.00	9994.5	8,922	59,682	0%	59,682	0%
601-0635-042	HOV DISCHARGE-PUMPHOUSE #2	10,100.00	18,733.33	60,305.00	12,435.98	10,552	60,303	0%	60,303	0%
601-0635-043	HOV DISCHARGE-PUMPHOUSE #3	23,100.00	15,367.50	53,500.00	7,200.00	7,434	53,500	0%	53,500	0%
601-0635-100	LABOR	46,000.00	0.00	45,970.00	22,218.95	44,436	48,885	6%	48,885	6%
601-0635-200	MAINT.-SOFTENING EXPENSES	0	0.00	0	32.76	0	0	0%	0	0%
	Total: MAINTENANCE SOFTENING	157,300.00	74,489.22	264,460.00	62,915.15	83,506	267,370	1%	267,370	1%
	WATER TESTING/ANALYSIS									
601-0638-200	WATER TESTING/ANALYSIS EXPE	5,500.00	4,689.02	6,000.00	6,161.92	11,590	11,500	92%	11,500	92%
	Total: WATER TESTING/ANALYSIS	5,500.00	4,689.02	6,000.00	6,161.92	11,590	11,500	92%	11,500	92%
	SUPPLIES AND EXPENSE									
601-0641-200	SUPPLIES EXPENSES	0.00	0.00	0.00	0.00	0	0	#DIV/0!	0	#DIV/0!
	Total: SUPPLIES AND EXPENSE	0.00	0.00	0.00	0.00	0	0	#DIV/0!	0	#DIV/0!
	MAINTENANCE STORAGE TANKS									
601-0650-100	LABOR	23,000.00	0.00	15,325.00	7,661.70	15,322	9,780	-36%	9,780	-36%
601-0650-200	MAINT. STORAGE TANKS EXPENS	5,000.00	38,708.80	5,000.00	600.00	1,200	5,000	0%	5,000	0%
	Total: MAINTENANCE STORAGE TANKS	28,000.00	38,708.80	20,325.00	8,261.70	16,522	14,780	-27%	14,780	-27%
	MAINENANCE OF MAINS									
601-0651-100	LABOR	55,300.00	137.80	64,360.00	30,646.82	61,292	74,955	16%	74,955	16%
601-0651-200	MAINT. OF MAINS EXPENSES	70,000.00	40,321.50	70,000.00	120,797.70	145,000	95,000	36%	95,000	36%
	Total: MAINENANCE OF MAINS	125,300.00	40,459.30	134,360.00	151,444.52	206,292	169,955	26%	169,955	26%
	MAINTENANCE OF SERVICES									
601-0652-100	LABOR	34,500.00	0.00	56,700.00	28,348.32	56,692	58,660	3%	58,660	3%
601-0652-200	MAINT. OF SERVICES EXPENSES	21,000.00	26,875.38	25,000.00	8,091.88	15,926	25,000	0%	25,000	0%
	Total: MAINTENANCE OF SERVICES	55,500.00	26,875.38	81,700.00	36,440.20	72,618	83,660	2%	83,660	2%
	MAINTENANCE OF METERS									
601-0653-100	LABOR	20,100.00	0.00	24,520.00	13,024.90	26,048	26,070	6%	26,070	6%
601-0653-200	MAINT. OF METERS EXPENSES	50,000.00	20261.76	50,000.00	98,610.70	80,552	80,000	60%	80,000	60%
601-0653-201	WHOLESALE METERS	500	0	9000	0.00	28,000	5,000	-44%	5,000	-44%
	Total: MAINTENANCE OF METERS	70,600.00	20,261.76	83,520.00	111,635.60	134,600	111,070	33%	111,070	33%
	MAINTENANCE OF HYDRANTS									
601-0654-100	LABOR	20,100.00	0.00	15,325.00	6,895.53	13,790	13,040	-15%	13,040	-15%
601-0654-200	MAINT. OF HYDRANTS EXPENSES	25,000.00	28,740.85	25,500.00	11,402.07	8,254	25,500	0%	25,500	0%

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Account	Description	2024 Prior yr Budget	2024 Prior yr Actual	2025 Current yr Budget	2025 YTD Actual	2025 Projected	2026 Requested	Percent Change	2026 Admin Recommend	Percent Change
	Total: MAINTENANCE OF HYDRANTS	45,100.00	28,740.85	40,825.00	18,297.60	22,044	38,540	-6%	38,540	-6%
	GIS MAPPING									
601-0655-200	GIS MAPPING	6,000.00	1429.51	6,200.00	5284	2,788	6,200	0%	6,200	0%
	Total: GIS MAPPING	6,000.00	1,429.51	6,200.00	5,284.00	2,788	6,200	0%	6,200	0%
	METER READER									
601-0901-100	WAGES	5,750.00	0.00	7,660.00	4,597.02	9,194	9,775	28%	9,775	28%
601-0901-200	METER READER EXPENSES	3600	1078.24	3600	224.73	448	3,600	0%	3,600	0%
601-0901-201	MAINTENANCE CONTRACT	4,500.00	2793.29	4,500.00	3593.97	5,378	5,500	22%	5,500	22%
	Total: METER READER	13,850.00	3,871.53	15,760.00	8,415.72	15,020	18,875	20%	18,875	20%
	ADMINISTRATIVE SALARIES									
601-0920-100	WAGES	146,577.00	161,792.24	129,353.00	68,875.94	70,274	171,967	33%	145,285	12%
601-0920-101	SUPT AND ASSISTANT	0	0	0	0	0	0	0%	0	0%
	Total: ADMINISTRATIVE SALARIES	146,577.00	161,792.24	129,353.00	68,875.94	70,274	171,967	33%	145,285	12%
	OFFICE SUPPLY AND EXPENSE									
601-0921-200	OFFICE SUPPLIES EXPENSES	25,703.00	42,831.86	29,030.00	25,589.50	29,030	23,713	-18%	25,697	-11%
	Total: OFFICE SUPPLY AND EXPENSE	25,703.00	42,831.86	29,030.00	25,589.50	29,030	23,713	-18%	25,697	-11%
	OUTSIDE SERVICES									
601-0923-100	MCO ALLOCATED LABOR	0.00	289,440.79	0.00	76,617.06	0	0	0%	0	0%
601-0923-200	OUTSIDE EXPENSES	13,973.00	13,973.00	13,489.00	11,460.00	14,000	15,193	13%	15,155	12%
	Total: OUTSIDE SERVICES	13,973.00	303,413.79	13,489.00	88,077.06	14,000	15,193	13%	15,155	12%
	INSURANCE EXPENSE									
601-0924-200	INSURANCE EXPENSES	11,264.00	11,264.00	14,110.00	7,054.00	14,500	13,898	-2%	13,347	-5%
	Total: INSURANCE EXPENSE	11,264.00	11,264.00	14,110.00	7,054.00	14,500	13,898	-2%	13,347	-5%
	EMPLOYEE PENSION AND BENEFIT									
601-0926-100	EMPLOYEE PENSION/BENEFIT WAGES	0	0	0	0	0	0	#DIV/0!	0	0%
601-0926-200	EMPLOYEE PENSION/BENEFIT EX	230.00	715.94	230.00	0.00	0	0	-100%	0	0%
	Total: EMPLOYEE PENSION AND BENEFIT	230.00	715.94	230.00	0.00	0	0	-100%	0	
	REGULATORY COMMISSION									
601-0928-200	REGULATORY COMM. EXPENSES	1,800.00	0.00	8,500.00	2,728.46	8,500	1,800	-79%	1,800	-79%
	Total: REGULATORY COMMISSION	1,800.00	0.00	8,500.00	2,728.46	8,500	1,800	-79%	1,800	-79%
	MISC GENERAL EXPENSE									
601-0930-200	MISC GENERAL EXPENSES	0	0	10000	0	10,000	10,000	0%	10,000	0%
	Total: MISC GENERAL EXPENSE	0	0	10000	0	10,000	10,000	0%	10,000	0%
	TRANSPORTATION									
601-0933-200	TRANSPORTATION EXPENSES	8,000.00	7,365.45	8,000.00	6,052.80	8,570	9,000	13%	9,000	13%
	Total: TRANSPORTATION	8,000.00	7,365.45	8,000.00	6,052.80	8,570	9,000	13%	9,000	13%

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		2024 Prior yr Budget	2024 Prior yr Actual	2025 Current yr Budget	2025 YTD Actual	2025 Projected	2026 Requested	Percent Change	2026 Admin Recommend	Percent Change
	GENERAL PLANT									
601-0935-100	LABOR	14,400.00	0.00	15,325.00	3,064.68	6,128	9,780	-36%	9,780	-36%
601-0935-200	MAINTENANCE GENERAL	32,500.00	11,628.00	32,500.00	4,007.59	12,000	32,500	0%	32,500	0%
	Total: GENERAL PLANT	46,900.00	11,628.00	47,825.00	7,072.27	18,128	42,280	-12%	42,280	-12%
	CAPITAL OUTLAY-METERS									
601-0975-200	METERS	0.00	0	0.00	0	0	0	#DIV/0!	0	#DIV/0!
601-0975-201	RADIO HEADS	0	0	0.00	0	0	0	0%	0	0%
	Total: CAPITAL OUTLAY-METERS	0.00	0.00	0.00	0.00	0	0	#DIV/0!	0	#DIV/0!
	CAPITAL OUTLAY-OTHER									
601-0977-200	HYDRANTS	15,000.00	-0.25	25,000.00	0	25,000	25,000	0%	25,000	0%
601-0977-227	TOWER 1 INSPECT/TOWER 2 PAINT	0	27349.87	0.00	0	0	0	#DIV/0!	0	#DIV/0!
601-0977-228	SOFTENER VALVES	0	0	0.00	0	0	0	#DIV/0!	0	#DIV/0!
601-0977-229	WELL 1 & 3 CHLORINE UPGRADE	0	0	35,000.00	0	0	35,000	0%	35,000	0%
601-0977-230	JD GATOR	0	0	0.00	0	0	0	#DIV/0!	0	#DIV/0!
601-0977-231	WELL 2 EXTERIOR PAINTING	0	0	0.00	0	0	0	#DIV/0!	0	#DIV/0!
601-0977-232	KIMBERLY AVE WATER MAIN RECONS	0	0	0.00	0	0	0	#DIV/0!	0	#DIV/0!
601-0977-233	SUNSET DRIVE RECONSTRUCTION	0	0	0.00	0	0	0	#DIV/0!	0	#DIV/0!
601-0977-234	WELHOUSE DRIVE	474000	0.26	0.00	9,666	9,670	0	#DIV/0!	0	#DIV/0!
601-0977-235	WELL #2 PULL AND INSPECTION	90000	37093	90,000.00	0	90,000	0	-100%	0	-100%
601-0977-236	SCADA SYSTEM UPGRADE/REPLACE	50000	0	50,000.00	0	0	50,000	0%	50,000	0%
601-0977-237	WELL #3 RESIN REPLACEMENT	125000	0	125,000.00	0	0	125,000	0%	125,000	0%
601-0977-238	WELL #2 RESIN REPLACEMENT	0	0	100,000.00	0	0	100,000	0%	100,000	0%
601-0977-239	CORROSION CONTROL CHEMICAL	0	0	30,000.00	0	0	35,000	17%	35,000	17%
601-0977-240	SCHINDLER DRIVE RECONSTRUCTION	0	0	0.00	0	0	445,515	#DIV/0!	445,515	#DIV/0!
601-0977-241	WELL #1 ROOF REPLACEMENT	0	0	0.00	0	0	55,000	#DIV/0!	55,000	#DIV/0!
601-0977-242	PRIVATE LEAD FUNDING	0	0	0.00	0	0	100,000	#DIV/0!	100,000	#DIV/0!
	Total: CAPITAL OUTLAY-OTHER	754,000.00	64,442.88	455,000.00	9,666.41	124,670	970,515	113%	970,515	113%
	TOTAL EXPENDITURES WATER UTILITY	2,226,597.00	1,862,325.53	2,077,767.00	1,039,063.97	1,513,071	2,734,521	32%	2,709,234	30%

WATER UTILITY REVENUE

		2024 Prior yr Budget	2024 Prior yr Actual	2025 Current yr Budget	2025 YTD Actual	2025 Projected	2026 Requested	Percent Change	2026 Admin Recommend	Percent Change
	PUBLIC CHARGES FOR SERVICES									
601-46-0461	METERED SALES-RESIDENTIAL	532,000.00	520,599.97	515,000.00	388,818.52	511,758	633,450	23%	629,462	22%
601-46-0462	METERED SALES-COMMERCIAL	86,000.00	81,634.93	82,000.00	66,482.26	81,512	100,860	23%	100,260	22%
601-46-0463	METERED SALES-INDUSTRIAL	69,000.00	68,610.66	70,000.00	49,623.14	62,924	86,100	23%	77,397	11%
601-46-0464	METERED SALES-MULTI FAM RES	59,000.00	60,177.90	59,000.00	46,896.42	58,908	72,570	23%	72,457	23%
601-46-0466	OTHER SALES-PUBLIC AUTHORIT	17,000.00	20,408.36	18,000.00	17,472.46	16,724	17,000	-6%	17,000	-6%
601-46-0467	WHOLESALE WATER	645,000.00	599,775.55	555,000.00	512,767.34	631,116	682,650	23%	682,650	23%
601-46-0469	PRIVATE FIRE PROTECTION	39,000.00	39,728.28	41,000.00	29,673.00	39,564	45,000	10%	45,000	10%
	Total: PUBLIC CHARGES FOR SERVICES	1,447,000.00	1,390,935.65	1,340,000.00	1,111,733.14	1,402,506	1,637,630	22%	1,624,225	21%

		2024 Prior yr Budget	2024 Prior yr Actual	2025 Current yr Budget	2025 YTD Actual	2025 Projected	2026 Requested	Percent Change	2026 Admin Recommend	Percent Change
	INTERGOV CHG FOR SERVICES									
601-47-0470	HYDRANT RENTAL-KIMBERLY	315,000.00	328,881.39	320,000.00	251,615.18	343,782	395,000	23%	395,000	23%
601-47-0471	HYDRANT RENTAL-WHOLESALE	64,000.00	63,360.00	64,000.00	47,520.00	63,360	89,000	39%	89,000	39%
601-47-0473	TURNING ON WATER	0	0	0	0	0	0	0%	0	0%
601-47-0474	OTHER WATER REVENUES	10,000.00	20,526.00	10,000.00	548.82	706	15,000	50%	15,000	50%
601-47-0475	WATER LATERAL ASSESSMENTS	1896	1896	1896	0	1,896	405	-79%	405	-79%
601-47-0477	CONTRIBUTED CAPITAL	0	75476	0	0	0	0	#DIV/0!	0	#DIV/0!
	Total: INTERGOV CHG FOR SERVICES	390,896.00	490,139.39	395,896.00	299,684.00	409,744	499,405	26%	499,405	26%
	MISCELLANEOUS REVENUE									
601-48-0415	PRIVATE WATER LATERAL ASSESSMT	0	0	0	0	0	0	0%	0	0%
601-48-0419	INTEREST AND DIVIDENDS	11,000.00	19,400.30	11,000.00	14,662.89	19,500	22,500	105%	22,500	105%
601-48-0420	SPECIAL ASSESSMENT INTEREST	246	160.48	157	0	150	150	0%	150	0%
601-48-0421	ANTENNA RENTAL (JAN-JUN)	92,100.00	68,915.81	85,000.00	44,202.62	85,040	85,040	0%	85,040	0%
601-48-0480	FORFEITED DISCOUNTS	11,000.00	15,280.22	12,000.00	9,350.28	12,570	12,570	5%	12,570	5%
	Total: MISCELLANEOUS REVENUE	114,346.00	103,756.81	108,157.00	68,215.79	117,260	120,260	11%	120,260	11%
	OTHER FINANCING SOURCES									
601-49-4930	FUND BALANCE APPLIED	274355	0	193714	0	-456,439	477,226	0%	465,343	0%
601-49-0999	TRANSFERS	0	0	40000	0	40,000	0	0%	0	0%
	Total: OTHER FINANCING SOURCES	0	0	40000	0	-416,439	477,226	0%	465,343	0%
	TOTAL REVENUES WATER UTILITY	1,952,242.00	1,984,831.85	1,884,053.00	1,479,632.93	1,513,071	2,734,521	45%	2,709,234	44%

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VILLAGE OF KIMBERLY
2026 BUDGET GOAL

CATEGORY General Government
DEPARTMENT Water Department
ACCOUNT ORGANIZATION 601

MISSION:
To provide the Village of Kimberly safe and reliable water while dealing with high treatment and operating cost increases, increasing regulations from Department of Natural Resources (DNR) and Environmental Protection Agency (EPA) in addition to industry wide operator staffing shortages.

2026 GOALS:
1.Complete scheduled tasks on time.
2.100% Compliance on all DNR/EPA Reporting and Sampling Requirements
3.Implement rate study adjustments. Continue to monitor rate of return to evaluate when a simplified rate study should be conducted.
4.Develop program to replace all private and public lead services in the next ten years.

MAJOR PROGRAM/COST CHANGES:
Implementation of the 2025 rate study and tariff adjustments.

PERSONNEL CHANGES/JUSTIFICATION:
Contracted utility locate services.

2025 ACHIEVEMENTS:
1. Completed rate study with Ehlers and the PSC.
2. Continued compliance and monitoring of new EPA and WDNR lead service laws.

CAPITAL OUTLAY:
1. Private Lead Service Replacement Funding.
2. Update/replace Chlorine Systems.
3. Upgrade Corrosion Control Chemicals.
4. SCADA System Upgrades.
5. Schindler Drive Reconstruction
6. Resin Replacement
7. Well #1 Roof Replacement.

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VILLAGE OF KIMBERLY
2025 EXPENDITURE DETAIL

DEPARTMENT NAME	Water Department
EXPENDITURE CODE	601

OBJECT CODE	DESCRIPTION	LAST YEAR AMOUNT	THIS YEAR AMOUNT
0622 Power	Pumphouse #1-#3	$136,480.00	$194,710.00
0623 Gas	Pumphouse #1-#3	$4,620.00	$4,885.00
0625 Deep Well	Pumping	$59,280.00	$61,610.00
0631 Chemicals		$340,700.00	$325,000.00
0635 Softening		$264,460.00	$267,370.00
0638 Water Testing	DNR sampling and in house sampling supplies	$6,000.00	$11,500.00
0641 Supplies	General cleaning supplies	$0.00	$0.00
0650 Tanks	DNR inspections and maintenance	$20,325.00	$14,780.00
0651 Mains	Maintenance	$134,360.00	$169,955.00
0652 Services		$81,700.00	$83,660.00
0653 Meters	General meter maintenance and parts	$83,520.00	$111,070.00
0654 Hydrants		$40,825.00	$38,540.00
0655 Mapping	General upgrades to GIS from McMahon	$6,200.00	$6,200.00
0901 Meter Reading	Wages and service contracts, cost share 1/2 with sanitary on meters reduces wages by $1,000	$15,760.00	$18,875.00
0921 Office	Mailings, bills and general office supplies	$28,660.00	$23,713.00
0935 General Maint.	Overall maintenance and supplies for all buildings	$47,825.00	$42,280.00
	TOTAL	**$1,270,715.00**	**$1,374,148.00**

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VILLAGE OF KIMBERLY
2026 WATER UTILITY OPERATING BUDGET
ACCOUNT ALLOCATION AND REIMBURSEMENT JUSTIFICATION

		2026 General Fund Budget	Water Utility Proposed	Water Utility Approved
13.00%	Administrative			
Allocated	101.5141.XXX			
	Wages	0	0	
	Fringe Benefits	48,300	6,279	
	Expenses	0	0	
			6,279	0
15.00%	Central Office			
Allocated	101.5143.XXX			
	Wages	8,715	1,307	
	Part-Time	0	0	
	Fringe Benefits	112,660	16,899	
	Expenses	232,427	34,864	
			53,070	0
0.00%	Public Works Administration			
None				
	Wages			
	Part-time			
	Fringe Benefits			
37%	Audit			
10.00%	IT Services			
Allocated				
	Audit/Accounting 101.47.4746	25,443	9,414	
	IT Expenses 101.47.4744	57,410	5,741	
			15,155	0
10.00%	Insurance			
Allocated	101.5193.200-229			
	Property/Liability/Equipment	79,845	7,985	
	Employment Practices Liability	480	48	
	Automobile	17,890	1,789	
	Workers Compensation	35,250	3,525	
			13,347	0
10%	Portion of Kimtalk publication 101.47.4745	13,200	1,320	
14.60%	Portion of building space and utilities 101.47.4745	166,963	24,377	
3.00%	Complex Trust Fund	102,000	3,060	
20.00%	Street Building Trust Fund	42,000	8,400	
86%	Street Equipment Replacement Fund	86,600	74,476	
Allocated	Reimburse General Fund for prorated amounts as indicated. Reflects as Revenue on General Fund			
	Account R101.47.4744		5,741	
	Account R101.47.4745		39,043	
	Account R101.47.4746		154,699	
		Total	**199,483**	**0**

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ACCOUNT 701
Tax Incremental Finance District #5

TID #5 REVENUES

		2024 Prior yr Budget	2024 Prior yr Actual	2025 Current yr Budget	2025 YTD Actual	2025 Projected	2026 Requested	Percent Change	2026 Admin Recommend	Percent Change
	TAXES									
701-41-4132	PILOT-US VENTURE	40000	80,482.00	43500	89,497.85	89,497	46,200	6%	46,200	6%
	Totals: TAXES	40000	80,482.00	43500	89497.85	89,497	46,200	6%	46,200	6%
	INTERGOVERNMENTAL REVENUES									
701-43-4356	STATE AID - COMPUTERS	41259	41,258.62	41259	41,258.62	41,259	41,259	0%	41,259	0%
	Totals: INTERGOVERNMENTAL REVENUES	41,259.00	41,258.62	41,259.00	41,258.62	41,259	41,259	0%	41,259	0%
	PERMITS									
701-44-4431	TIF#5 BUILDING PERMITS	0	7,810.00	10000	0.00	0	0	-100%	0	
701-44-4436	TIF #5 CONSTRUCTION PERMITS	0	0	0	0	0	0	#DIV/0!	0	
701-44-4439	TIF 5 EROSION CONTROL PERMIT	0	0	2000	0	0	0	-100%	0	
	Totals: PERMITS	0.00	7,810.00	12,000.00	0.00	0	0	#DIV/0!	0	
	INTERGOV CHG FOR SERVICES									
701-47-4750	TOWN OF BUCHANAN REIMBURSEMENT	0	0.00	0	0.00	0	0	0%	0	0%
	Totals: INTERGOVERNMENTAL REVENUES	0.00	0.00	0.00	0.00	0	0	0%	0	0%
	MISCELLANEOUS REVENUE									
701-48-4811	INTEREST-TIF #5	1000	114.63	1000	77.68	120	120	-88%	120	-88%
701-48-4850	DONATIONS	0	0	0	0	0	0	0%	0	0%
701-48-4860	GRANTS	0	0	0	0	0	0	0%	0	0%
	Totals: MISCELLANEOUS REVENUE	1,000.00	114.63	1,000.00	77.68	120	120	-88%	120	-88%
	OTHER FINANCING SOURCES									
701-49-4900	LOAN PROCEEDS	0	0	0	0.00	0	0	0%	0	0%
701-49-4930	FUND BALANCE APPLIED	0	0	0	0.00	0	-33,729		-33,729	
701-49-4975	TRANSFR FROM DEBT SERVICE FUND	0	0.00	0	0.00	0	0	0%	0	0%
	Totals: OTHER FINANCING SOURCES	0.00	0.00	0.00	0.00	0	-33,729	0%	-33,729	0%
	TOTAL REVENUES CAPITAL PROJECTS	82,259.00	129,665.25	97,759.00	130,834.15	130,876	53,850	-45%	53,850	-45%

TID #5 EXPENDITURES

		2024 Prior yr Budget	2024 Prior yr Actual	2025 Current yr Budget	2025 YTD Actual	2025 Projected	2026 Requested	Percent Change	2026 Admin Recommend	Percent Change
	TIF #5 EXPENDITURES									
701-5341-200	ENGINEERING FEES	10000	0.00	5000	85.00	100	1,000	-80%	1,000	900%
701-5700-902	INCENTIVES TID 5	25000	32,992.81	35000	0.00	37,208	37,578	7%	37,578	1%
701-5700-925	TIF #5 EXPENDITURES	10000	18,262.00	14583	7,292.00	14,583	15,272	5%	15,272	5%
701-5700-932	STREET CONSTRUCTION	0	233,041.29	150000	14,768.16	25,000	0	-100%	0	-100%
	Total: TIF #5 EXPENDITURES	45,000.00	284,296.10	204,583.00	22,145.16	76,891	53,850	-74%	53,850	-74%
	TOTAL EXPENDITURES CAPITAL PROJECTS	45,000.00	284,296.10	204,583.00	22,145.16	76,891	53,850	-74%	53,850	-74%

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	2024 Prior yr Budget	2024 Prior yr Actual	2025 Current yr Budget	2025 YTD Actual	2025 Projected	2026 Requested	*Percent Change*	2026 Admin Recommend	*Percent Change*

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VILLAGE OF KIMBERLY
2026 BUDGET GOAL

CATEGORY	Tax Incremental Finance District
DEPARTMENT	TID 5
ACCOUNT ORGANIZATION	701

MISSION:
TID 5 was created in 2008 as a mix-use district to develop the property. Since that time, TID 5 has several major housing and commercial developments. The District has also created multimodal and critical corridor improvements for economic development. The Statutory Closing of TID 5 is 2032.

2026 GOALS:
Continued development and creation of taxable improvement and economic growth.

MAJOR PROGRAM/COST CHANGES:
None.

PERSONNEL CHANGES/JUSTIFICATION:
None.

2025 ACHIEVEMENTS:
The second phase of the Aspire Senior Living facility began construction. No incentives were provided.

The South Side Kennedy Avenue/Marcella Street Trail (Cobblestone to Kimberly Ave) was constructed in 2025.

CAPITAL OUTLAY:
None.

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VILLAGE OF KIMBERLY
2026 EXPENDITURE DETAIL

DEPARTMENT NAME	TID 5
EXPENDITURE CODE	701

OBJECT CODE	DESCRIPTION	LAST YEAR AMOUNT	THIS YEAR AMOUNT
	Engineering Fees	$5,000.00	$1,000.00
	Incentive TID 5	$35,000.00	$37,578.00
	TIF #5 Expenditures	$14,583.00	$15,272.00
	Street Construction	$150,000.00	$0.00
	TOTAL	**$204,583.00**	**$53,850.00**

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VILLAGE OF KIMBERLY
2026 TAX INCREMENT DISTRICTS BUDGET
ACCOUNT ALLOCATION AND REIMBURSEMENT JUSTIFICATION

		2026 Total Budget	TID #5 Budget	TID #6 Budget
10.00%	Audit/Accounting/IT Services			
Allocated	101.47.4749			
	Audit/Accounting 101.47.4749	25,443	2,544	2,544
	IT Expenses 101.47.4744	57,410	5,741	5,741
			8,285	8,285
5.00%	Insurance			
Allocated	101.5193.200-229			
	Property/Liability/Equipment	79,845	3,992	3,992
	Employment Practices Liability	480	24	24
	Automobile	17,890	895	895
	Workmen's Comp	35,250	1,763	1,763
			6,673	6,673
0%	Portion of Kimtalk publication	13,200	0	0
0.00%	Portion of building space and utilities	166,963	0	0
0.00%	Complex Trust Fund	102,000	0	0
0.00%	Street Building Trust Fund	42,000	0	0
0%	Street Equipment Replacement Fund	86,600	0	0
Allocated				
	Account R101.47.4744		5,741	5,741
	Account R101.47.4751 (TID 5) .4752 (TID 6)		9,218	9,218
		Total	**14,959**	**14,959**

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Current Status WCS

Village of Kimberly
Tax Increment District #4
Hypothetical Cash Flow Proforma Analysis

BAIRD Public Finance

Assumptions	
Annual Inflation During Life of TID	2.00%
2024 Gross Tax Rate (per $1000 Equalized Value)	$15.09
Annual Adjustment to tax rate	0.00%
Investment rate	2.00%
Data above dashed line are actual	

	Background Data					Revenues			DONOR Expenditures			TID Status			
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	
Year	TIF District Valuation (January 1)	Inflation Increment	Construction Increment	TIF Increment Over Base	Tax Rate	Tax Revenue	Investment Proceeds	Total Revenues	Transfers to TID #6	Final Audit/ TID Closure Costs	Combined Expenditures	Annual Balance	Year End Cumulative Balance (December 31)	Cost Recovery	Year
	Base Value $778,200														
2023	$15,249,400			$15,169,200	$14.84								**$20,408** Per Village Finances		2023
2024	$15,947,400			$15,169,200	$15.09	$214,753	$408	$215,161	$215,161		$215,161	$0	$20,408		2024
2025	$15,947,400	$318,948		$15,488,148	$15.09	$228,903	$408	$229,311	$229,311		$229,311	$0	$20,408		2025
2026	$16,266,348	$325,327		$15,813,475	$15.09	$228,903	$408	$229,311	$229,311		$229,311	$0	$20,408		2026
2027	$16,591,675	$331,833		$16,145,308	$15.09	$233,716	$408	$234,124	$234,124		$234,124	$0	$20,408		2027
2028	$16,923,508	$338,470		$16,483,779	$15.09	$238,625	$408	$239,033	$239,033		$239,033	$0	$20,408		2028
2029	$17,261,979	$345,240		$16,829,018	$15.09	$243,633	$408	$244,041	$244,041		$244,041	$0	$20,408		2029
2030	$17,607,218	$352,144		$17,181,163	$15.09	$248,740	$408	$249,148	$249,148		$249,148	$0	$20,408		2030
2031	$17,959,363	$359,187		$17,540,350	$15.09	$253,950	$408	$254,358	$254,358		$254,358	$0	$20,408		2031
2032					$15.09	$259,264	$408	$259,672	$259,672	$20,408	$280,080	($20,408)	$0		2032
		$2,371,150	$0			$2,150,487	$3,673	$2,154,161	$2,154,161	$20,408	$2,174,569				

Type of TID: Blight Elimination
2005 TID Inception (4/11/2005)
2027 Final Year to Incur TIF Related Costs
2032 Maximum Legal Life of TID (27 Years)

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Current Status WCS

Village of Kimberly

Hypothetical Tax Increment District #5

Cash Flow Proforma Analysis

BAIRD
Public Finance

Assumptions	
Annual Inflation During Life of TID	2.00%
2024 Gross Tax Rate (per $1000 Equalized Value)	$15.09
Annual Adjustment to tax rate	0.00%
Investment rate	2.00%
Data above dashed line are actual	

	Background Data					Revenues			Expenditures				TID Status			
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(n)	(j)	(k)	(l)	(m)	(n)	
Year	TIF District Valuation	Inflation Increment	Construction Increment	TIF Increment Over Base	Tax Rate	Tax Revenue	Investment Proceeds	Total Revenues	Existing Debt Service	Final Audit/ TID Closure Expenses	TIF Incentives	Combined Expenditures	Annual Balance	Year End Cumulative Balance	Cost Recovery	Year
	(January 1)													(December 31)		
	Base Value $11,345,100															
2023	$56,368,300		$2,559,800	$47,583,000	$14.84									**$1,771,632**	Per Village Finances	2023
2024	$58,928,100			$47,583,000	$15.09	$668,144	$35,433	$703,577	$487,583		$32,993	$520,576	$183,001	$1,954,633		2024
2025	$58,928,100	$1,178,562		$48,761,562	$15.09	$718,027	$39,093	$757,120	$488,037		$35,208	$523,245	$233,875	$2,188,508		2025
2026	$60,106,662	$1,202,133		$49,963,695	$15.09	$718,027	$43,770	$761,798	$483,054		$37,579	$520,633	$241,165	$2,429,673		2026
2027	$61,308,795	$1,226,176		$51,189,871	$15.09	$735,812	$48,593	$784,405	$482,540		$37,579	$520,119	$264,286	$2,693,959	Expenditures Recovered	2027
2028	$62,534,971	$1,250,699		$52,440,571	$15.09	$753,952	$53,879	$807,831	$881,138		$37,579	$918,717	($110,885)	$2,583,074	Expenditures Recovered	2028
2029	$63,785,671	$1,275,713		$53,716,284	$15.09	$772,455	$51,661	$824,117	$433,486		$37,579	$471,065	$353,052	$2,936,126	Expenditures Recovered	2029
2030	$65,061,384	$1,301,228		$55,017,512	$15.09	$791,328	$58,723	$850,051	$430,917		$37,579	$468,496	$381,555	$3,317,681	Expenditures Recovered	2030
2031					$15.09	$810,579	$66,354	$876,932	$111,919		$37,579	$149,497	$727,435	$4,045,116	Expenditures Recovered	2031
2032						$830,214	$80,902	$911,117	$112,659	$20,000	$6,326	$138,986	$772,131	$4,817,246	Expenditures Recovered	2032
		$7,434,512	$2,559,800			$6,798,540	$478,408	$7,276,948	$3,911,333	$20,000	$300,000	$4,231,333				

Type of TID: Mixed-Use

2008 TID Inception (6/16/2008)
2023 Final Year to Incur TIF Related Costs
2031 Maximum Legal Life of TID (23 Years - Extended 3 years)
2032 Final Tax Collection Year

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ACCOUNT 702
Tax Incremental Finance District #6

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TIF # 6-CEDARS REDEVELOPMENT REVENUES

		2024 Prior yr Budget	2024 Prior yr Actual	2025 Current yr Budget	2025 YTD Actual	2025 Projected	2026 Requested	Percent Change	2026 Admin Recommend	Percent Change
	TAXES									
702-41-4112	TIF #4 DONOR TAX INCREMENT	205803	0	215000	0	0	0	-100%	0	-100%
702-41-4132	PILOT	0	39888.88	500	6626	6,626	76,030	0%	76,030	0%
	Totals: TAXES	205803	39888.88	215500	6626	6,626	76,030	-65%	76,030	-65%
	SPECIAL ASSESSMENTS									
702-42-4212	TIF 2019 STREET PROJECTS	0	13549.98	0	0	0	0	0%	0	0%
702-42-4213	STREET PROJECTS WITHIN TIF 6	0	0	0	0	0	0	0%	0	0%
702-42-4250	INTEREST ON ASSESSMENTS	0	0	0	0	0	0	0%	0	0%
	Totals-INTERGOVERNMENTAL REVENUES	0	13549.98	0	0	0	0	0%	0	0%
	INTERGOVERNMENTAL REVENUES									
702-43-4356	STATE AID - COMPUTERS	0	0	0	0	0	0	0%	0	0%
	Totals-INTERGOVERNMENTAL REVENUES	0	0	0	0	0	0	0%	0	0%
	LICENSE AND PERMITS									
702-44-4429	TIF#6 PUD PLAT REVIEW FEES	0	0	0	50	50	50	0%	50	0%
702-44-4430	TIF#6 CSM PLAT REVIEW FEES	0	0	0	0	0	0	0%	0	0%
702-44-4431	BUILDING PERMITS	7000	4170	8000	5499.82	6,000	0	-100%	0	-100%
702-44-4433	ELECTRICAL PERMITS	3000	1000	3000	3211.8	3,500	0	-100%	0	-100%
702-44-4434	PLUMBING PERMITS	5000	1695	5000	1191.9	1,200	0	-100%	0	-100%
702-44-4435	HVAC-HEATING & AIR CONDITIO	1000	1235	5000	1264.27	1,500	0	-100%	0	-100%
702-44-4436	CONSTRUCTION PERMITS	0	0	0	2850	2,850	0	0%	0	0%
702-44-4438	IMPACT FEES	5000	3000	5000	3000	3,000	0	-100%	0	-100%
702-44-4439	TIF 6 EROSION CONTROL PERMIT	0	0	2000	0	0	0	0%	0	0%
	Total: LICENSE AND PERMITS	21000	11100	28000	17067.79	18,100	50	-100%	50	-100%
	PUBLIC CHARGES FOR SERVICES									
702-46-4629	CEDARS PARKING LOT RENTAL	0	0	0	0	0	0	#DIV/0!	0	#DIV/0!
	Totals-PUBLIC CHARGES FOR SERVICES	0	0	0	0	0	0	0%	0	#DIV/0!
	MISCELLANEOUS REVENUE									
702-48-4811	INTEREST-TIF #6	10000	42555.11	25000	21779.61	30,000	30,000	20%	30,000	20%
702-48-4820	WE ENERGIES GAS REBATES	5000	0	0	17600	17,600	0	#DIV/0!	0	#DIV/0!
702-48-4821	WE ENERGIES ELECTRIC REBATES	11000	0	0	6744	6,800	0	#DIV/0!	0	#DIV/0!
702-48-4830	SALE OF MERCHANDISE & SUPPLY	0	0	0	0	0	0	0%	0	0%
702-48-4832	SALE OF LAND	0	0	0	0	0	0	0%	0	0%
702-48-4850	DONATIONS	0	0	0	0	0	0	0%	0	0%
702-48-4860	GRANTS	65200	52067	0	0	0	0	#DIV/0!	0	#DIV/0!
	Total: MISCELLANEOUS REVENUE	91200	94622.11	25000	46123.61	0	30,000	20%	30,000	20%
	OTHER FINANCING SOURCES									
702-49-4900	BOND PROCEEDS	0	0.00	0	0.00	0	0	#DIV/0!	0	#DIV/0!
702-49-4930	FUND BALANCE APPLIED	2929976	0.00	1681631	0.00	0	2,089,155	24%	1,959,351	17%
702-49-4940	COMBINED LOCKS STORM COSTSHARE	10000	0.00	10000	498,791.90	0	20,000	100%	20,000	100%

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		2024 Prior yr Budget	2024 Prior yr Actual	2025 Current yr Budget	2025 YTD Actual	2025 Projected	2026 Requested	Percent Change	2026 Admin Recommend	Percent Change
702-49-4950	MISCELLANEOUS INCOME	0	11,405.23	0	0.00	0	0	#DIV/0!	0	#DIV/0!
702-49-4975	TRANSFER FROM DEBT SERVICE FUN	0	214,879.02	0	0.00	0	0	#DIV/0!	0	#DIV/0!
702-49-4999	TRANSFER FROM TIF#4	0	0.00	0	0.00	0	0	#DIV/0!	0	#DIV/0!
	Total: OTHER FINANCING SOURCES	2,939,976.00	226,284.25	1,691,631.00	498,791.90	0	2,109,155	25%	1,979,351	17%
	TOTAL REVENUES TIF#6	3,257,979.00	385,445.22	1,960,131.00	568,609.30	24,726	2,215,235	13%	2,085,431	6%

TIF # 6-CEDARS REDEVELOPMENT EXPENDITURES

		2024 Prior yr Budget	2024 Prior yr Actual	2025 Current yr Budget	2025 YTD Actual	2025 Projected	2026 Requested	Percent Change	2026 Admin Recommend	Percent Change
	LEGAL FEES									
702-5130-200	LEGAL FEES	15000	7645.3	70000	2101.01	5,000	7,000	-90%	7,000	-90%
	Total: LEGAL FEES	15000	7645.3	70000	2101.01	5,000	7,000	-90%	7,000	-90%
	ADMINISTRATIVE									
702-5141-100	WAGES/SALARIES	34015	13854.6	45901	33873.13	45,200	49,571	8%	49,571	8%
702-5141-160	SOCIAL SECURITY	2602	846.42	3511.43	2698.91	3,500	3,767	7%	3,767	7%
702-5141-161	RETIREMENT	2347	709.41	3190.12	2354.11	3,200	3,569	12%	3,569	12%
702-5141-162	HEALTH INSURANCE	2254	782.5	1878	1408.5	1,878	1,878	0%	1,878	0%
702-5141-163	DENTAL INSURANCE	0	0	0	0	0	0	#DIV/0!	0	#DIV/0!
702-5141-164	LIFE INSURANCE	21	7.55	17.5	10.56	18	22	23%	22	23%
702-5141-165	LONG-TERM DISABILITY	173	58.54	234.09	174.3	200	248	6%	248	6%
702-5141-200	ADMINISTRATIVE EXPENSES	500	61.25	500	5.58	200	500	0%	500	0%
	Total: ADMINISTRATIVE	41912	16320.27	55232.14	40525.09	54,196	59,555	8%	59,555	8%
	CENTRAL OFFICE EXPENSES									
702-5143-100	WAGES/SALARIES	51616	42,437.53	39578.86	25,479.22	34,500	55,271	40%	55,271	40%
702-5143-102	OVERTIME WAGES	0	127.95	0	66.88	0	0	#DIV/0!	0	#DIV/0!
702-5143-103	PART-TIME WAGES	5437	5,666.05	5740	3,404.54	5,000	0	-100%	0	-100%
702-5143-160	SOCIAL SECURITY	4365	3,661.19	3466.89	2,006.07	3,450	4,201	21%	4,201	21%
702-5143-161	RETIREMENT	3937	3,328.01	3149.66	1,990.66	3,000	3,980	26%	3,980	26%
702-5143-162	HEALTH INSURANCE	25541	13,242.45	14198.38	10,614.93	14,000	22,776	60%	22,776	60%
702-5143-163	DENTAL INSURANCE	201	169.50	92.52	97.08	92	209	126%	209	126%
702-5143-164	LIFE INSURANCE	110	59.44	50	22.15	50	36	-29%	36	-29%
702-5143-165	LONG-TERM DISABILITY	290	206.35	172.58	128.01	170	298	73%	298	73%
702-5143-200	CENTRAL OFFICE EXPENSE	18683	15,719.61	18538	23,265.62	25,000	15,272	-18%	22,575	22%
	Total: CENTRAL OFFICE EXPENSES	110180	84,618.08	84986.89	67,075.16	85,262	102,043	20%	109,346	29%
	COMMUNITY DEV - ASSESSOR									
702-5153-100	WAGES/SALARIES	0	5,776.63	38017.51	28,455.84	38,000	38,200	#REF!	38,200	0%
702-5153-103	PART-TIME WAGES	0	0.00	0	0.00	0	-	#DIV/0!	0	#DIV/0!
702-5153-160	SOCIAL SECURITY	0	480.20	2908.34	2,349.43	2,900	2,903	0%	2,903	0%
702-5153-161	RETIREMENT	0	398.60	2642.22	1,977.65	2,640	2,750	4%	2,750	4%
702-5153-162	HEALTH INSURANCE	0	500.80	11358.7	2,253.60	11,300	11,388	0%	11,388	0%
702-5153-163	DENTAL INSURANCE	0	0.00	104.45	0.00	100	86	-17%	86	-17%
702-5153-164	LIFE INSURANCE	0	0.57	14	7.35	14	16	13%	16	13%

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		2024 Prior yr Budget	2024 Prior yr Actual	2025 Current yr Budget	2025 YTD Actual	2025 Projected	2026 Requested	Percent Change	2026 Admin Recommend	Percent Change
702-5153-165	LONG-TERM DISABILITY	0	0.00	193.89	147.87	190	197	2%	197	2%
702-5153-200	COMMUNITY DEV-ASSESS EXPENSES	0	16.00	0	0.00	0	0	#DIV/0!	0	#DIV/0!
	Total: COMMUNITY DEV - ASSESSOR	0	7,172.80	55239.11	35,191.74	55,144	55,541	1%	55,541	1%
	UTILITIES									
702-5160-234	UTILITIES EXPENSE	1300	3866.83	2500	2281.68	3,200	3,500	40%	3,500	40%
	Total: UTILITIES	1300	3866.83	2500	2281.68	3,200	3,500	40%	3,500	40%
	STREETS									
702-5331-100	WAGES/SALARIES	34164	7950.48	53655.62	37377.81	50,600	51,995	-3%	51,995	-3%
702-5331-102	OVERTIME WAGES	0	0	0	607.3	600	0	#DIV/0!	0	#DIV/0!
702-5331-160	SOCIAL SECURITY	2614	583.62	4104.65	2872.5	4,000	3,952	-4%	3,952	-4%
702-5331-161	RETIREMENT	2357	548.62	3729.07	2596.26	3,700	3,744	0%	3,744	0%
702-5331-162	HEALTH INSURANCE	7888	1535.17	16630.31	7439.95	16,630	11,469	-31%	11,469	-31%
702-5331-163	DENTAL INSURANCE	109	13.55	163.25	70.24	160	96	-41%	96	-41%
702-5331-164	LIFE INSURANCE	34	2.09	123.05	35.99	120	57	-54%	57	-54%
702-5331-165	LONG-TERM DISABILITY	161	26.37	273.64	189.36	270	256	-7%	256	-7%
702-5331-200	STREETS EXPENSES	10000	3435.45	10000	67.5	10,000	10,000	0%	10,000	0%
	Total: STREETS	57,327.00	14,095.35	88,679.59	51,256.91	86,080	81,567	-8%	81,567	-8%
	LOCAL ROADS									
702-5341-200	ENGINEERING FEES	50000	75721.9	50000	6936.57	10,000	25,000	-50%	25,000	-50%
	Total: LOCAL ROADS	50000	75721.9	50000	6936.57	10,000	25,000	-50%	25,000	-50%
	SANITARY SEWERS									
702-5360-299	SANITARY SEWERS	10000	73000.85	5000	1552	2,500	5,000		5,000	0%
	Total: SANITARY SEWERS	10000	73000.85	5000	1552	2,500	5,000		5,000	0%
	URBAN FORESTRY									
702-5369-200	URBAN FORESTRY	0	0.00	0	0.00	0	0	0%	0	0%
	Total: URBAN FORESTRY	0.00	0.00	0.00	0.00	0	0	0%	0	0%
	STORM WATER									
702-5370-200	STORM SEWERS	10000	115414.38	5000	0	500	5,000	0%	5,000	
702-5370-293	CEDARS EAST POND	2000	53755.9	2000	32333.24	35,000	5,000	150%	5,000	
702-5370-295	MEMORIAL POND	2000	807.30	2000	0.00	1,000	1,000	-50%	1,000	-50%
702-5370-297	TREATY POND	2000	1011.28	2000	421.29	1,000	1,000	-50%	1,000	-50%
702-5370-299	CEDARS WEST POND	2000	2347.3	2000	301.48	1,000	1,000	-50%	1,000	-50%
	Total: STORM WATER	8,000.00	57,921.78	13,000.00	33,056.01	38,000	13,000	0%	13,000	0%
	PARKS									
702-5520-100	WAGES/SALARIES	11863	12154.19	31885	21638.59	28,800	32,344	1%	32,344	1%
702-5520-102	OVERTIME WAGES	0	0	0	285.66	300	0	#DIV/0!	0	#DIV/0!
702-5520-103	TIF PARKS PART-TIME WAGES	10000	0	10000	0	0	10,000	0%	10,000	0%
702-5520-160	SOCIAL SECURITY	1673	1037.68	2439.17	1739.26	2,200	3,218	32%	3,218	32%
702-5520-161	RETIREMENT	819	838.56	2215.98	1508.42	2,100	3,049	38%	3,049	38%
702-5520-162	HEALTH INSURANCE	1127	1126.8	9645.83	4306.05	9,645	6,524	-32%	6,524	-32%

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		2024 Prior yr Budget	2024 Prior yr Actual	2025 Current yr Budget	2025 YTD Actual	2025 Projected	2026 Requested	Percent Change	2026 Admin Recommend	Percent Change
702-5520-163	DENTAL INSURANCE	39	0	117.5	29.52	50	39	-67%	39	-67%
702-5520-164	LIFE INSURANCE	5	4.32	27.45	17.55	20	32	15%	32	15%
702-5520-165	LONG-TERM DISABILITY	61	59.64	162.61	109.24	146	159	-2%	159	-2%
702-5520-200	PARKS EXPENSES	0	270	500	202.5	500	500	0%	500	0%
	Total: PARKS	25,587.00	15,491.19	56,993.54	29,836.79	43,761	55,865	-2%	55,865	-2%
	CAPITAL OUTLAY									
702-5700-900	BANK FEES	0	0	0	0	0	0	#DIV/0!	0	#DIV/0!
702-5700-901	BOND FEES	0	0	0	0	0	0	0%	0	0%
702-5700-902	INCENTIVES	420000	498207.92	750000	753651.42	753,651	797,165	6%	797,165	6%
702-5700-908	SIDEWALKS	0	0	500	78951	78,951	0	0%	0	-100%
702-5700-910	DEMO/FILL/GRADE	0	410	0	0	0	0	#DIV/0!	0	#DIV/0!
702-5700-911	STRUCTURAL ANALYSIS	0	0	0	0	0	0	0%	0	0%
702-5700-912	PARKS EXPENSE	0	0	0	101.03	0	0	#DIV/0!	0	#DIV/0!
702-5700-913	OVERLOOK-CENTRAL	688000	4933	688000	369992.64	500,000	300,000	-56%	300,000	-56%
702-5700-914	OVERLOOK-WEST	142000	0	0	0	0	0	0%	0	0%
702-5700-920	LAND PURCHASE	0	0.00	0	0.00	0	250,000	0%	250,000	0%
702-5700-923	UST REMEDIATION	0	0	0	0	0	0	0%	0	0%
702-5700-925	TIF #6 EXPENDITURES	15000	109192	10000	1932	1,932	5,000	-50%	5,000	-50%
702-5700-930	ENVIROMENTAL	15000	0	5000	0	0	5,000	0%	5,000	0%
702-5700-932	STREET CONSTRUCTION	1319000	697,913.24	10000	43,061.50	50,000	155,000	1450%	155,000	1450%
702-5700-950	WATERMAINS	0	58927.6	5000	0	0	0	-100%	0	-100%
702-5700-955	SERVICES	80000	10385	10000	3644	7,500	10,000	0%	10,000	0%
702-5700-968	CONTINGENCY	0	0	0	0	0	0	0%	0	0%
702-5700-971	TRAIL	307000	537827.07	818500	549754.07	818,500	285,000	0%	285,000	0%
	Total: CAPITAL OUTLAY	2,986,000.00	1,917,795.83	2,297,000.00	1,801,087.66	2,210,534	1,807,165	-21%	1,807,165	-21%
	PRINCIPAL & INTEREST									
702-5810-700	TIF #6 PRINCIPAL	0	0	0	-	0	0	0%	0	0%
702-5810-710	TIF #6 INTEREST	0	0	0	0	0	0	0%	0	0%
	Total: PRINCIPAL & INTEREST	0	0	0	0	0	0	0%	0	0%
	INTEREST EXPENSE									
702-5820-200	INTEREST EXPENSE	0	0.00	0	0.00	0	0	0%	0	0%
	Total: INTEREST EXPENSE	0.00	0.00	0.00	0.00	0.00	0	0%	0	0%
	TRANSFERS OUT									
702-6720-200	TRANSFERS OUT	0	0.00	0	0.00	0	0	0%	0	0%
	Total: TRANSFERS OUT	0.00	0.00	0.00	0.00	0	0	0%	0	0%
	TOTAL EXPENDITURES TIF#6	3,247,979.00	2,252,382.03	2,634,712.57	1,984,451.97	2,452,453	2,215,235	-16%	2,085,431	-21%

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VILLAGE OF KIMBERLY
2026 BUDGET GOAL

CATEGORY Tax Incremental Finance District
DEPARTMENT TID 6
ACCOUNT ORGANIZATION 702

MISSION:
TID 6 was created in 2016 to eliminate blight, develop public infrastructure and offer incentives for the development of the property formerly known as the Kimberly Mill site. As of January 1, 2025 the Village has seen $164 million in new increment with millions more anticipated through the completion of the remaining developable area. The Village Board, Staff and Plan Commission remain committed to creating developments that are in concert with the 2013 Cedars Redevelopment visioning sessions and opening public access to the riverfront. The Statory Closing of the district is 2043.

2026 GOALS:
Complete remaining District infrastructure improvements. Revigorate existing development agreements to see the completion of development and market those remaining sites. Close and market the redevelopment of the former Specialty Mineral space. Construct the public Kimberly Avenune Parking Lot.

MAJOR PROGRAM/COST CHANGES:
None.

PERSONNEL CHANGES/JUSTIFICATION:
None.

2025 ACHIEVEMENTS:
Amended the Rivers Edge Development - seeing the sale of all single family constructed spec units and vacant properties with the exception of one. Sold several Village owned properties for future development. Executed a development agreement for the development of the Clubhouse, the Clubhouse Duplex lots, and half of the Kimberly Ave lots. Completed the construction of the historic overlook shelter.

CAPITAL OUTLAY:
Future Kimberly Ave Parking Lot
Future Concrete Paving Papermill Run
Future Treaty Park amenities

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VILLAGE OF KIMBERLY
2026 EXPENDITURE DETAIL

DEPARTMENT NAME	TID 6
EXPENDITURE CODE	702

OBJECT CODE	DESCRIPTION	LAST YEAR AMOUNT	THIS YEAR AMOUNT
	Legal Fees	$7,000.00	$7,000.00
	Administrative Expenses	$500.00	$500.00
	Community Development - Assessor	$0.00	$0.00
	Central Office Expenses	$24,388.00	$15,272.00
	Utilities	$2,500.00	$3,500.00
	Streets Expenses	$10,000.00	$10,000.00
	Local Roads/Engineering	$50,000.00	$25,000.00
	Sanitary Sewers	$5,000.00	$5,000.00
	Urban Forestry	$0.00	$0.00
	Storm Water	$13,000.00	$13,000.00
	Parks	$500.00	$500.00
	Capital Outlay (includes incentives)	$1,478,500.00	$1,807,165.00
	TOTAL	**$1,591,388.00**	**$1,886,937.00**

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VILLAGE OF KIMBERLY
2026 TAX INCREMENT DISTRICTS BUDGET
ACCOUNT ALLOCATION AND REIMBURSEMENT JUSTIFICATION

		2026 Total Budget	TID #5 Budget	TID #6 Budget
10.00%	Audit/Accounting/IT Services			
Allocated	101.47.4749			
	Audit/Accounting 101.47.4749	25,443	2,544	2,544
	IT Expenses 101.47.4744	57,410	5,741	5,741
			8,285	8,285
5.00%	Insurance			
Allocated	101.5193.200-229			
	Property/Liability/Equipment	79,845	3,992	3,992
	Employment Practices Liability	480	24	24
	Automobile	17,890	895	895
	Workmen's Comp	35,250	1,763	1,763
			6,673	6,673
0%	Portion of Kimtalk publication	13,200	0	0
0.00%	Portion of building space and utilities	166,963	0	0
0.00%	Complex Trust Fund	102,000	0	0
0.00%	Street Building Trust Fund	42,000	0	0
0%	Street Equipment Replacement Fund	86,600	0	0
Allocated				
	Account R101.47.4744		5,741	5,741
	Account R101.47.4751 (TID 5) .4752 (TID 6)		9,218	9,218
		Total	**14,959**	**14,959**

Current Status WCS

Village of Kimberly

Hypothetical Tax Increment District #6 - Current Status

Cash Flow Proforma Analysis

Assumptions	
Annual Inflation During Life of TID	2.00%
2024 Gross Tax Rate (per $1000 Equalized Value)	$15.09
Annual Adjustment to tax rate	0.00%
Investment rate	2.00%

	Background Data					RECIPIENT Revenues				
Year	(a) TIF District Valuation (January 1)	(b) Inflation Increment	(c) Construction Increment (1)	(d) TIF Increment Over Base	(e) Tax Rate	(f) Tax Revenue	(g) Investment Proceeds	(h) Transfers from Donor TID #4	(i) DSRF Revenue	(j) Total Revenues
	Base Value									
2017	$13,918,500									
2020	$18,519,100									
2023	$148,873,700			$145,409,300	$14.84					
2024	$163,928,400		$5,765,000	$151,174,300	$15.09	$1,934,462	$96,035	$229,310	$2,807	$2,262,614
2025	$169,693,400	$3,393,868	$3,500,000	$158,068,168	$15.09	$2,194,226	$86,961	$229,311	$2,807	$2,513,305
2026	$176,587,268	$3,531,745	$10,900,000	$172,499,913	$15.09	$2,281,220	$76,458	$229,311	$2,807	$2,589,796
2027	$191,019,013	$3,820,380	$23,900,000	$200,220,294	$15.09	$2,385,249	$59,243	$234,124	$2,807	$2,681,422
2028	$218,739,394	$4,374,788	$6,900,000	$211,495,081	$15.09	$2,603,024	$39,068	$239,033	$2,807	$2,883,932
2029	$230,014,181	$4,600,284	$6,700,000	$222,795,365	$15.09	$3,021,324	$0	$244,041	$2,807	$3,268,172
2030	$241,314,465	$4,826,289	$14,500,000	$242,121,654	$15.09	$3,191,461	$0	$249,148	$2,807	$3,443,416
2031	$260,640,754	$5,212,815	$3,500,000	$250,834,470	$15.09	$3,361,982	$0	$254,358	$2,807	$3,619,147
2032	$269,353,570	$5,387,071	$2,000,000	$258,221,541	$15.09	$3,653,616	$0	$259,672	$2,807	$3,916,094
2033	$276,740,641	$5,534,813		$263,756,354	$15.09	$3,785,092	$0		$2,807	$3,787,899
2034	$282,275,454	$5,645,509		$269,401,863	$15.09	$3,896,563	$0		$2,807	$3,899,370
2035	$287,920,963	$5,758,419		$275,160,282	$15.09	$3,980,083	$0		$2,807	$3,982,890
2036	$293,679,382	$5,873,588		$281,033,870	$15.09	$4,065,274	$0		$2,807	$4,068,081
2037	$299,552,970	$5,991,059		$287,024,929	$15.09	$4,152,169	$0		$2,807	$4,154,975
2038	$305,544,029	$6,110,881		$293,135,810	$15.09	$4,240,801	$0		$2,807	$4,243,608
2039	$311,654,910	$6,233,098		$299,368,908	$15.09	$4,331,206	$0		$2,807	$4,334,013
2040	$317,888,008	$6,357,760		$305,726,668	$15.09	$4,423,419	$42,721		$2,807	$4,468,947
2041	$324,245,768	$6,484,915		$312,211,583	$15.09	$4,517,477	$88,680		$2,807	$4,608,963
2042	$330,730,683	$6,614,614		$318,826,197	$15.09	$4,613,415	$137,455		$2,807	$4,753,677
2043					$15.09	$4,711,273	$189,078		$283,467	$5,183,818
2044						$4,811,087	$255,323			$5,066,411
		$95,751,897	$77,665,000			$76,154,424	$1,071,021	$2,168,310	$336,793	$79,730,548

	Expenditures						TID Status			
Year	(k) Existing CDA Debt Service	(l) Existing GO Debt Service	(m) TIF Incentives	(n) Final Audit/ TID Closure Costs	(o) Village Payments	(p) Combined Expenditures	(q) Annual Balance	(r) Year End Cumulative Balance (December 31)	(s) Cost Recovery	Year
2023								$4,801,736	Per Village Finances	2023
2024	$276,383	$1,571,413	$518,520		$350,000	$2,716,316	($453,702)	$4,348,034		2024
2025	$276,990	$1,717,370	$694,100		$350,000	$3,038,460	($525,155)	$3,822,879		2025
2026	$277,190	$2,059,653	$763,695		$350,000	$3,450,537	($860,741)	$2,962,138		2026
2027	$277,190	$2,257,014	$805,947		$350,000	$3,690,150	($1,008,728)	$1,953,410		2027
2028	$276,691	$3,362,797	$902,523		$350,000	$4,892,010	($2,008,078)	($54,668)		2028
2029	$275,980	$2,391,398	$1,156,035		$350,000	$4,173,413	($905,241)	($959,909)		2029
2030	$279,708	$2,395,972	$1,222,431		$350,000	$4,248,111	($804,695)	($1,764,604)		2030
2031	$277,988	$2,395,860	$1,294,863		$350,000	$4,318,710	($699,564)	($2,464,168)		2031
2032	$276,044	$2,395,529	$1,469,907		$350,000	$4,491,480	($575,386)	($3,039,554)		2032
2033	$278,876	$1,544,781	$1,512,159		$350,000	$3,685,816	$102,083	($2,937,471)		2033
2034	$276,260	$1,545,297	$1,536,303		$350,000	$3,707,860	$191,510	($2,745,961)		2034
2035	$278,210	$1,542,588	$1,669,095		$350,000	$3,839,892	$142,998	($2,602,964)		2035
2036	$279,700	$1,542,363	$1,640,383		$350,000	$3,812,445	$255,635	($2,347,328)		2036
2037	$275,730	$1,543,406	$1,737,766		$350,000	$3,906,902	$248,073	($2,099,255)		2037
2038	$276,530		$1,544,466		$350,000	$2,170,996	$2,072,612	($26,644)		2038
2039	$276,870		$1,544,466		$350,000	$2,171,336	$2,162,677	$2,136,033		2039
2040	$276,530		$1,544,466		$350,000	$2,170,996	$2,297,951	$4,433,984		2040
2041	$275,720		$1,544,466		$350,000	$2,170,186	$2,438,777	$6,872,761	Expenditures Recovered	2041
2042	$279,440		$1,543,096		$350,000	$2,172,536	$2,581,141	$9,453,903	Expenditures Recovered	2042
2043	$277,455		$1,244,105		$350,000	$1,871,560	$3,312,258	$12,766,160	Expenditures Recovered	2043
2044			$1,703,519	$20,000		$1,723,519	$3,342,892	$16,109,052	Expenditures Recovered	2044
	$5,545,484	$28,265,439	$27,592,309	$20,000	$7,000,000	$68,423,232				

Type of TID: Blighted

2016 TID Inception (9/12/2016)

2038 Final Year to Incur TIF Related Costs

2043 Maximum Legal Life of TID (27 Years)

2044 Final Tax Collection Year

(1) *Figures per Village estimates.*

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ACCOUNT 703
Community Development Authority

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		2024 Prior yr Budget	2024 Prior yr Actual	2025 Current yr Budget	2025 YTD Actual	2025 Projected	2026 Requested	Percent Change	2026 Admin Recommend	Percent Change
	COMMUNITY DEVELOPMENT AUTHORITY REVENUE									
	MISCELLANEOUS REVENUE									
703-48-4810	INTEREST INCOME	0.00	172,111.70	0.00	0.00	156,990	152,190	*0%*	152,190	*0%*
703-48-4820	LEASE INCOME	0.00	115,000.00	0.00	0.00	120,000	125,000	*100%*	125,000	*100%*
	Total: MISCELLANEOUS REVENUE	0.00	287,111.70	0.00	0.00	276,990	277,190	*0%*	277,190	*0%*
	TOTAL REVENUES COMMUNITY DEVELOPMENT AUTHORITY	0.00	287,111.70	0.00	0.00	276,990	277,190	*0%*	277,190	*0%*
	COMMUNITY DEVELOPMENT AUTHORITY									
	DEBT SERVICE EXPENSES									
703-5700-925	ADMINISTRATION COSTS	0.00	0.00	0.00	0.00	0	0	*0%*	0	*0%*
	Total: DEBT SERVICE EXPENSES	0.00	0.00	0.00	0.00	0	0	*0%*	0	*0%*
	PRINCIPAL ON DEBT									
703-5810-705	BOND PRINCIPAL	115000.00	115000.00	120000.00	0.00	120,000	152,190	*27%*	152,190	*27%*
	Total: PRINCIPAL ON DEBT	115,000.00	115,000.00	120,000.00	0.00	120,000	152,190	*27%*	152,190	*27%*
	INTEREST ON DEBT									
703-5820-705	BOND INTEREST	161383.00	205198.70	156990.00	0.00	156,990	125,000	*-20%*	125,000	*-20%*
703-5820-740	BOND FEES	0.00	0.00	0.00	0.00	0	0	*0%*	0	*0%*
	Total: INTEREST ON DEBT	161,383.00	205,198.70	156,990.00	0.00	156,990	125,000	*-20%*	125,000	*-20%*
	TOTAL EXPENDITURES COMMUNITY DEVELOPMENT AUTHORIT	276,383.00	320,198.70	276,990.00	0.00	276,990	277,190	*0%*	277,190	*0%*

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VILLAGE OF KIMBERLY
2026 BUDGET GOAL

CATEGORY General Government
DEPARTMENT Community Development Authority
ACCOUNT ORGANIZATION 703

MISSION:
The Kimberly Community Development Authority was created in 2018. The Authority creates process and visions for the redevelopment and investment within the Village of Kimberly. In November of 2018 the Community Development Authority entered into a long-term obligation of $3,790,000 in lease revenue bonds with the Village of Kimberly. The bonds mature on September 1, 2043. The Authority meets throughout the year to receive development updates from Village staff to provide direction on development initiatives.

2026 GOALS:
Achieve mission.

MAJOR PROGRAM/COST CHANGES:
None.

PERSONNEL CHANGES/JUSTIFICATION:
None.

2025 ACHIEVEMENTS:
Achieved mission.

CAPITAL OUTLAY:
None.

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VILLAGE OF KIMBERLY
2026 EXPENDITURE DETAIL

DEPARTMENT NAME	Community Development Authority
EXPENDITURE CODE	703

200 EXPENSE CATEGORY	DESCRIPTION	LAST YEAR AMOUNT	THIS YEAR AMOUNT
11 - DEBT SERVICE			
	PRINCIPAL	$120,000.00	$125,000.00
	INTEREST	$156,990.00	$152,190.00
	TOTAL	**$276,990.00**	**$277,190.00**

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Village of Kimberly
Existing CDA Debt Service Payments

TID #6 Supported

Issue: 1
Amount: $3,790,000
Type: Taxable CDA Lease Revenue Bonds
Dated: 11/1/2018
Callable: '27-'43 Callable 9/1/26 @ par

CALENDAR YEAR	PRINCIPAL *(9/1)*	RATE	INTEREST *(3/1 & 9/1)*	TOTAL	TOTAL DEBT SERVICE PRINCIPAL	TOTAL DEBT SERVICE INTEREST	TOTAL DEBT SERVICE TOTAL
2025	$120,000	4.000%	$156,990	$276,990	$120,000	$156,990	$276,990
2026	$125,000	4.000%	$152,190	$277,190	$125,000	$152,190	$277,190
2027	***$130,000***	4.230%	$147,190	$277,190	$130,000	$147,190	$277,190
2028	***$135,000***	4.230%	$141,691	$276,691	$135,000	$141,691	$276,691
2029	***$140,000***	4.480%	$135,980	$275,980	$140,000	$135,980	$275,980
2030	***$150,000***	4.480%	$129,708	$279,708	$150,000	$129,708	$279,708
2031	***$155,000***	4.480%	$122,988	$277,988	$155,000	$122,988	$277,988
2032	***$160,000***	4.480%	$116,044	$276,044	$160,000	$116,044	$276,044
2033	***$170,000***	4.480%	$108,876	$278,876	$170,000	$108,876	$278,876
2034	***$175,000***	4.600%	$101,260	$276,260	$175,000	$101,260	$276,260
2035	***$185,000***	4.600%	$93,210	$278,210	$185,000	$93,210	$278,210
2036	***$195,000***	4.600%	$84,700	$279,700	$195,000	$84,700	$279,700
2037	***$200,000***	4.600%	$75,730	$275,730	$200,000	$75,730	$275,730
2038	***$210,000***	4.600%	$66,530	$276,530	$210,000	$66,530	$276,530
2039	***$220,000***	4.700%	$56,870	$276,870	$220,000	$56,870	$276,870
2040	***$230,000***	4.700%	$46,530	$276,530	$230,000	$46,530	$276,530
2041	***$240,000***	4.700%	$35,720	$275,720	$240,000	$35,720	$275,720
2042	***$255,000***	4.700%	$24,440	$279,440	$255,000	$24,440	$279,440
2043	***$265,000***	4.700%	$12,455	$277,455	$265,000	$12,455	$277,455
TOTAL	$3,460,000		$1,809,100	$5,269,100	$3,460,000	$1,809,100	$5,269,100

Credit: AA-
Fiscal Agent: Associated Trust
Notes: Capitalized interest through 9/1/2020
DSRF: $280,660.50

Prepared by Robert W. Baird & Co. Incorporated S:\Public Finance\municipalities\kimberly vg wi\existing debt\ex debt kimberly vg.xlsx /jmt 9/22/2025

ACCOUNT 704
Capital Projects Fund

CAPITAL PROJECTS FUND

		2024 Prior yr Budget	2024 Prior yr Actual	2025 Current yr Budget	2025 YTD Actual	2025 Projected	2026 Requested	Percent Change	2026 Admin Recommend	Percent Change
	REVENUE									
704-47-4700	PROCEEDS FROM LT DEBT	0	0	0	0	0	0	0%	0	0%
	Totals: REVENUE	0.00	0.00	0.00	0.00	0	0	#DIV/0!	0	#DIV/0!
	MISCELLANEOUS REVENUE									
704-48-4810	INTEREST INCOME	0	301633.49	0	201429.52	205,000	50,000	0%	50,000	0%
704-48-4850	DONATIONS	0	0	0	0	0	0	0%	0	0%
704-48-4860	GRANTS	0	0	0	0	0	0	0%	0	0%
	Totals: MISCELLANEOUS REVENUE	0.00	301,633.49	0.00	201,429.52	205,000	50,000	#DIV/0!	50,000	#DIV/0!
	OTHER FINANCING SOURCES									
704-49-4900	BOND PROCEEDS	3400000	0.35	0	2,125,000.00	2,125,000	0	#DIV/0!	0	#DIV/0!
704-49-4930	FUND BALANCE APPLIED	1960314	0.00	10316000	0.00	7,692,550	442,550	-96%	442,550	-96%
704-49-4950	MISCELLANEOUS INCOME	0	0.00	0	0.00	0	0	#DIV/0!	0	#DIV/0!
704-49-4991	TRANSFER IN GENERAL FUND	0	0.00	0	0.00	0	0	#DIV/0!	0	#DIV/0!
704-49-4992	TRANSFER IN SAN SEWER UTILITY	0	0.00	0	0.00	0	0	#DIV/0!	0	#DIV/0!
704-49-4993	TRANSFER IN STORMWATER UTILITY	0	0.00	0	0.00	0	0	#DIV/0!	0	#DIV/0!
704-49-4994	TRANSFER IN WATER UTILITY FUND	0	0.00	0	0.00	0	0	#DIV/0!	0	#DIV/0!
	Totals: OTHER FINANCING SOURCES	5,360,314.00	0.35	10,316,000.00	2,125,000.00	9,817,550	442,550	-96%	442,550	-96%
	TOTAL REVENUES CAPITAL PROJECTS	5,360,314.00	301,633.84	10,316,000.00	2,326,429.52	10,022,550	492,550	-95%	492,550	-95%
	CAPITAL PROJECTS EXPENDITURES									
704-5130-200	LEGAL FEES	1000	18,439.66	1000	2,550.00	2,550	2,550	155%	2,550	155%
704-5131-200	LEASE EXPENSES	115314	111,390.00	115000	95,169.39	115000	60,000	-48%	60,000	-48%
704-5132-200	ENGINEERING EXPENSES	244000	124,863.03	200000	55,698.72	200,000	5,000	-98%	5,000	-98%
704-5700-001	CAPITAL OUTLAY	5000000	953,979.55	10000000	4,813,427.30	9,500,000	425,000	-96%	425,000	-96%
704-5700-920	LAND ACQUISITION	0	0.00	0	0.00	0	0	#DIV/0!	0	#DIV/0!
	Total: TIF #5 EXPENDITURES	5,360,314.00	1,208,672.24	10,316,000.00	4,966,845.41	9,817,550	492,550	-95%	492,550	-95%
	TRANSFERS OUT									
704-6700-200	TRANSFERS OUT GENERAL FUND	0	0.00	0	0.00	0	0	#DIV/0!	0	#DIV/0!
704-6700-201	TRANSFERS OUT SANITARY SEWER	0	0.00	0	0.00	0	0	#DIV/0!	0	#DIV/0!
704-6700-202	TRANSFERS OUT STORMWATER	0	0.00	0	0.00	0	0	#DIV/0!	0	#DIV/0!
704-6700-203	TRANSFERS OUT WATER UTILITY	0	0.00	0	0.00	0	0	#DIV/0!	0	#DIV/0!
	Total: TRANSFERS OUT	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!	0	#DIV/0!
	TOTAL EXPENDITURES CAPITAL PROJECTS	5,360,314.00	1,208,672.24	10,316,000.00	4,966,845.41	9,817,550	492,550	-95%	492,550	-95%

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VILLAGE OF KIMBERLY
2026 BUDGET GOAL

CATEGORY Capital Projects Fund
DEPARTMENT Capital Projects
ACCOUNT ORGANIZATION 704

MISSION:
This fund was created in 2023 for the Municipal Services Center, to be constructed beginning in 2024 and completed in 2025. The Village issued General Obligation debt for this project, so this fund is used for the project revenues and expenses outside of the debt service.

In the future, this fund may be used for other capital project funds utiltizing GO Debt and/or projects utilizing multiple funding sources.

2026 GOALS:
Completion of any ancillary items remaining at the site. Punch list items, site restoration, etc.

MAJOR PROGRAM/COST CHANGES:
None.

PERSONNEL CHANGES/JUSTIFICATION:
None.

2025 ACHIEVEMENTS:
Construction of the new Municipal Services Center, Salt Shed, site restoration, equipment build out, low voltage and networking, and relocation of staff back into the new location.

CAPITAL OUTLAY:
No anticipated additional items to the scope of the Municipal Services Center project for 2026.

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VILLAGE OF KIMBERLY
2026 EXPENDITURE DETAIL

DEPARTMENT NAME	Capital Projects
EXPENDITURE CODE	704

OBJECT CODE	DESCRIPTION	LAST YEAR AMOUNT	THIS YEAR AMOUNT
	Legal Fees	$1,000.00	$2,550.00
	Lease Expenses	$115,000.00	$60,000.00
	Engineering Expenses	$200,000.00	$5,000.00
	Capital Outlay	$10,000,000.00	$425,000.00
	TOTAL	**$10,316,000.00**	**$492,550.00**

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Budget Worksheet Summary

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Report Criteria:
- Print FUND Titles
- Page and Total by FUND
- Print SOURCE Titles
- Total by SOURCE
- Print DEPARTMENT Titles
- Total by DEPARTMENT
- All Segments Tested for Total Breaks

Account Number	Account Title	2024 Prior year Budget	2024 Prior year Actual	2025 Current year Budget	2025 Current year Actual	2025-25 Current year Projected budget	2026 Requested Budget	2026 Recommended Budget
GENERAL FUND								
TAXES								
101-41-4111	GENERAL PROPERTY TAXES	3,929,514.00	3,929,514.00	3,963,450.00	3,963,449.62	3,963,450.00	4,088,047.00	4,040,000.00
101-41-4112	STATE-PERSONAL PROPERTY	.00	.00	.00	.00	.00	.00	.00
101-41-4120	2020 OUTAGAMIE CO SALES TA	.00	.00	.00	.00	.00	.00	.00
101-41-4121	LOCAL SHARE ROOM TAX	35,000.00	51,265.50	45,000.00	35,240.89	52,850.00	45,000.00	45,000.00
101-41-4131	PILOT-WATER UTILITY	168,000.00	169,176.00	168,000.00	.00	168,000.00	168,000.00	168,000.00
101-41-4132	PILOT-COUNTY HOUSING	10,000.00	11,384.64	11,385.00	12,043.08	12,043.00	10,000.00	12,050.00
101-41-4150	OVER/SHORT ON TAXES	.00	3,273.90-	.00	828.78-	829.00-	.00	.00
101-41-4180	INTEREST ON TAXES	.00	.00	.00	.00	.00	.00	.00
	Total TAXES:	4,142,514.00	4,158,066.24	4,187,835.00	4,009,904.81	4,195,514.00	4,311,047.00	4,265,050.00
SPECIAL ASSESSMENTS								
101-42-4210	2023 CONCRETE APRON SUNS	.00	49,364.73	.00	.00	.00	.00	.00
101-42-4211	2020 CONCRETE APRON ASSE	2,482.00	2,482.16	2,650.00	.00	2,650.00	486.00	486.00
101-42-4212	2019 STREET PROJECTS	23,213.00	7,072.87	7,540.00	.00	7,540.00	8,488.00	8,488.00
101-42-4213	2013 STREET PROJECTS	.00	.00	.00	.00	.00	.00	.00
101-42-4214	2020 STREET PROJECTS	.00	.00	.00	.00	.00	.00	.00
101-42-4215	2011 STREET PROJECTS	.00	.00	.00	.00	.00	.00	.00
101-42-4216	2012 STREET PROJECTS	.00	.00	.00	.00	.00	.00	.00
101-42-4217	2014 STREET PROJECTS	2,103.00	.17	.00	.00	.00	.00	.00
101-42-4218	2015 STREET PROJECTS	8,040.00	8,910.25	3,460.00	.00	3,460.00	.00	.00
101-42-4219	2016 STREET PROJECTS	3,879.00	3,879.11	4,190.00	546.77	4,190.00	4,034.00	4,034.00
101-42-4220	SIDEWALKS	1,322.00	1.51-	.00	.00	.00	.00	.00
101-42-4221	2018 STREET PROJECTS	5,483.00	5,080.86	6,070.00	.00	6,070.00	4,466.00	4,466.00
101-42-4223	2011 MINI-STORM SEWER PRO	.00	.00	.00	.00	.00	.00	.00
101-42-4224	2012 MINI-STORM SEWER PRO	.00	.00	.00	.00	.00	.00	.00
101-42-4225	2013 MINI-STORM SEWER PRO	.00	.00	.00	.00	.00	.00	.00

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Account Number	Account Title	2024 Prior year Budget	2024 Prior year Actual	2025 Current year Budget	2025 Current year Actual	2025-25 Current year Projected budget	2026 Requested Budget	2026 Recommended Budget
101-42-4226	2014 MINI-STORM SEWER PRO	.00	.00	.00	.00	.00	.00	.00
101-42-4228	H20 PRIVATE LATERAL-5YR PL	.00	.00	.00	.00	.00	.00	.00
101-42-4240	PARKING LOTS - BUSINESS	.00	.00	.00	.00	.00	.00	.00
101-42-4250	INTEREST ON ASSESSMENTS	15,419.00	18,548.65	12,190.00	1,072.31	12,190.00	2,217.00	2,217.00
	Total SPECIAL ASSESSMENTS:	61,941.00	95,337.29	36,100.00	1,619.08	36,100.00	19,691.00	19,691.00
INTERGOVERNMENTAL REVENUES								
101-43-4312	STATE-PERSONAL PROPERTY	7,177.00	7,177.17	7,177.00	36,257.82	36,258.00	36,258.00	36,258.00
101-43-4324	FEDERAL BUS SUBSIDY	56,440.00	31,890.00	38,700.00	47,584.80	37,916.00	40,048.00	40,048.00
101-43-4325	FEDERAL GRANTS	.00	.00	.00	.00	.00	.00	.00
101-43-4340	SHARED TAXES FROM STATE	688,481.00	701,394.23	713,003.00	158,211.27	713,003.00	781,234.00	781,234.00
101-43-4341	STATE-FIRE DUES DISTRIBUTI	28,000.00	37,939.11	40,000.00	41,237.18	41,237.00	42,000.00	42,000.00
101-43-4353	STATE AID - ROAD ALLOTMENT	400,000.00	416,974.31	479,520.00	359,640.33	416,974.00	.00	.00
101-43-4354	STATE AID - BUS SUBSIDY	28,664.00	30,461.80	32,852.00	9,669.00	32,852.00	33,882.00	33,882.00
101-43-4355	STATE AID - DNR GRANTS	.00	.00	.00	.00	.00	.00	.00
101-43-4356	STATE AID - COMPUTERS	9,677.00	9,676.51	9,677.00	9,676.51	9,677.00	9,677.00	9,677.00
101-43-4370	LOCAL SHARE BUS SUBSIDY	.00	.00	.00	.00	.00	.00	.00
	Total INTERGOVERNMENTAL REVENUES:	1,218,439.00	1,235,513.13	1,320,929.00	662,276.91	1,287,917.00	943,099.00	943,099.00
LICENSES AND PERMITS								
101-44-4409	ALARM PERMIT	.00	.00	.00	.00	.00	.00	.00
101-44-4410	AMUSEMENT DEVICES	1,100.00	960.00	1,100.00	962.30	1,280.00	1,100.00	1,100.00
101-44-4411	LIQUOR-MALT BEVERAGE LIC	5,000.00	6,374.00	6,500.00	6,441.02	6,500.00	6,500.00	6,500.00
101-44-4412	OPERATORS/BARTENDER LIC	4,000.00	4,593.00	4,000.00	5,674.00	5,500.00	4,500.00	4,500.00
101-44-4413	CIGARETTE LICENSE	75.00	75.00	75.00	100.00	100.00	100.00	100.00
101-44-4415	CONDITIONAL USE PERMIT	.00	.00	.00	450.00	.00	.00	.00
101-44-4419	JUNK DEALER/SOLICITOR PE	200.00	500.00	500.00	100.00	100.00	300.00	300.00
101-44-4421	WEIGHTS AND MEASURES	3,244.00	6,887.50	2,150.00	150.00	2,150.00	5,350.00	5,350.00
101-44-4422	DOG LICENSE	4,000.00	4,106.00	4,000.00	2,998.00	4,000.00	4,000.00	4,000.00
101-44-4423	CHICKEN LICENSE	.00	75.00	.00	90.00	75.00	75.00	75.00
101-44-4430	CSM PLAT REVIEW FEES	100.00	1,760.00	100.00	2,780.00	3,500.00	1,500.00	1,500.00
101-44-4431	BUILDING PERMITS	8,000.00	7,990.00	8,000.00	51,335.43	55,000.00	20,000.00	20,000.00
101-44-4432	ELECTRICAL LICENSE	.00	125.00	.00	.00	.00	.00	.00
101-44-4433	ELECTRICAL PERMITS	2,000.00	1,823.00	2,000.00	22,980.00	25,000.00	8,000.00	8,000.00
101-44-4434	PLUMBING PERMITS	2,000.00	2,339.60	2,500.00	14,889.75	17,350.00	8,000.00	8,000.00
101-44-4435	HVAC-HEATING & AIR CONDITI	1,000.00	2,043.72	1,500.00	9,066.47	10,000.00	3,500.00	3,500.00
101-44-4436	CONSTRUCTION PERMITS	1,000.00	11,670.90	5,500.00	10,197.18	12,000.00	11,500.00	11,500.00

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Account Number	Account Title	2024 Prior year Budget	2024 Prior year Actual	2025 Current year Budget	2025 Current year Actual	2025-25 Current year Projected budget	2026 Requested Budget	2026 Recommended Budget
101-44-4437	ACCOMODATIONS PERMIT	.00	.00	.00	60.00	60.00	60.00	60.00
101-44-4438	IMPACT FEES	500.00	1,000.00	500.00	1,500.00	1,500.00	3,000.00	3,000.00
101-44-4440	BOARD OF APPEALS-PUBLIC	120.00	120.00	120.00	.00	.00	.00	.00
	Total LICENSES AND PERMITS:	32,339.00	52,442.72	38,545.00	129,774.15	144,115.00	77,485.00	77,485.00
FINES, FORFIETURES & PENALTY								
101-45-4510	COURT PENALTIES AND FINE	56,000.00	61,616.89	40,000.00	46,955.43	56,000.00	40,000.00	40,000.00
101-45-4511	RESTITUTION/WITNESS FEE	.00	.00	.00	.00	.00	.00	.00
101-45-4512	PARKING FINES	9,000.00	12,010.00	8,000.00	9,370.00	12,000.00	8,000.00	8,000.00
	Total FINES, FORFIETURES & PENALTY:	65,000.00	73,626.89	48,000.00	56,325.43	68,000.00	48,000.00	48,000.00
PUBLIC CHARGES FOR SERVICES								
101-46-4610	CLERK'S FEES	5,000.00	4,027.96	5,000.00	5,616.69	6,000.00	5,000.00	5,000.00
101-46-4611	LICENSE PUBLICATION FEES	250.00	255.00	250.00	315.00	350.00	250.00	250.00
101-46-4629	FIELD RENTALS	5,500.00	6,630.00	9,000.00	7,050.00	11,000.00	11,400.00	11,400.00
101-46-4631	TRUCK AND EQUIPMENT REN	3,300.00	.00	100.00	.00	.00	.00	.00
101-46-4640	POLYCART CHARGES	2,500.00	2,894.00	3,000.00	2,283.50	3,000.00	3,000.00	3,000.00
101-46-4642	GARBAGE & REFUSE COLLECT	33,000.00	30,812.63	33,000.00	28,689.91	33,000.00	33,000.00	33,000.00
101-46-4644	WEED CONTROL\SNOW REMO	750.00	601.78	750.00	1,119.15	1,200.00	1,000.00	1,000.00
101-46-4670	LIBRARY FINES	.00	64.65	.00	.00	.00	.00	.00
101-46-4671	LIBRARY COPY MACHINE	.00	.00	.00	.00	.00	.00	.00
101-46-4672	PARK/SHELTER RESERVATIO	5,200.00	5,456.64	5,200.00	4,644.55	4,800.00	600.00	600.00
101-46-4673	KIM-TALK ADVERTISEMENT	1,500.00	1,650.00	1,500.00	825.00	825.00	1,500.00	1,500.00
101-46-4674	MUNICIPAL COMPLEX RENTAL	11,000.00	13,026.13	11,500.00	5,037.10	9,000.00	11,000.00	11,000.00
101-46-4675	RECREATION PROGRAMS	28,000.00	25,411.34	32,000.00	36,142.02	35,000.00	32,000.00	32,000.00
101-46-4676	RECREATION TICKET SALES	.00	.00	.00	.00	.00	.00	.00
101-46-4677	RECREATION SPONSORSHIP	4,600.00	5,600.00	5,000.00	4,850.00	4,850.00	5,000.00	5,000.00
101-46-4678	RECREATION CAP & PANT SA	2,000.00	2,460.02	2,300.00	1,673.11	1,675.00	2,000.00	2,000.00
101-46-4680	SUNSET BEACH ADMISSIONS	40,000.00	33,681.27	38,000.00	31,070.80	31,065.00	35,000.00	35,000.00
101-46-4681	SUNSET BEACH CONCESSION	14,000.00	11,466.50	13,000.00	10,582.79	10,600.00	12,000.00	12,000.00
101-46-4682	SUNSET BEACH PROGRAMS	.00	.00	16,400.00	.00	.00	6,000.00	6,000.00
101-46-4683	SUNSET BEACH SEASON PAS	9,850.00	8,863.54	8,000.00	6,892.92	6,820.00	7,000.00	7,000.00
101-46-4684	BOAT LAUNCH PERMIT	3,500.00	2,910.83	3,500.00	2,657.49	2,500.00	3,000.00	3,000.00
101-46-4685	YARD WASTE PERMIT	2,800.00	2,992.76	3,000.00	3,011.54	3,500.00	3,500.00	3,500.00
101-46-4686	SPECIAL EVENT FEES	2,500.00	3,214.68	4,600.00	3,438.33	3,000.00	4,500.00	4,500.00

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Account Number	Account Title	2024 Prior year Budget	2024 Prior year Actual	2025 Current year Budget	2025 Current year Actual	2025-25 Current year Projected budget	2026 Requested Budget	2026 Recommended Budget
	Total PUBLIC CHARGES FOR SERVICES:	175,250.00	162,019.73	195,100.00	155,899.90	168,185.00	176,750.00	176,750.00
INTERGOVN CHRGS FOR SERVICES								
101-47-4700	DEBT PROCEEDS	.00	.00	.00	.00	.00	.00	.00
101-47-4736	POLICE DEPARTMENT TRUST	.00	.00	.00	.00	.00	.00	.00
101-47-4740	CABLE TV FRANCHISE FEES	64,000.00	61,830.39	64,900.00	44,830.15	60,000.00	61,000.00	61,000.00
101-47-4741	STATE-AID VIDEO SERV PROVI	14,078.00	14,077.90	14,078.00	14,077.90	14,078.00	14,078.00	14,078.00
101-47-4744	IT REIMBURSEMENT	56,850.00	56,850.00	49,880.00	9,976.00	49,880.00	57,790.00	57,410.00
101-47-4745	WATER UTILITY-OFFICE RENT	24,703.00	25,703.00	28,660.00	14,514.00	28,660.00	39,594.00	39,043.00
101-47-4746	WATER UTILITY-CENTRAL OFFI	166,129.00	177,393.00	151,973.00	75,986.00	151,973.00	154,699.00	154,699.00
101-47-4747	COMPLEX TRUST FUND	.00	.00	.00	.00	.00	.00	.00
101-47-4748	STORM UTILITY REIMBURSEM	185,784.00	185,783.00	115,574.00	57,788.00	115,574.00	128,075.00	127,523.00
101-47-4749	SANITARY SEWER REIMBURS	141,998.00	141,998.00	79,014.00	39,508.00	79,014.00	97,039.00	96,488.00
101-47-4750	LITTLE CHUTE CHARGES	.00	.00	.00	.00	.00	.00	334,198.00
101-47-4751	TIF #5 REIMBURSEMENT	18,262.00	18,262.00	14,583.00	7,292.00	14,583.00	9,493.00	9,218.00
101-47-4752	TIF #6 REIMBURSEMENT	.00	2,240.00	2,300.00	1,150.00	2,300.00	9,493.00	9,218.00
	Total INTERGOVN CHRGS FOR SERVICES:	671,804.00	684,137.29	520,962.00	265,122.05	516,062.00	571,261.00	902,875.00
MISCELLANEOUS REVENUE								
101-48-4810	INTEREST-GENERAL INVESTM	69,182.00	108,055.75	85,000.00	51,011.12	70,000.00	82,000.00	82,000.00
101-48-4814	INTEREST-TRUST FUNDS	29,031.00	116,178.69	50,000.00	79,036.47	105,380.00	50,000.00	50,000.00
101-48-4820	PROPERTY RENTAL INCOME	.00	.00	.00	.00	.00	.00	.00
101-48-4830	SALE OF MERCHANDISE & SUP	.00	27,224.00	.00	4,121.00	4,121.00	.00	.00
101-48-4832	SALE OF LAND(CAPITAL ASSE	.00	.00	.00	38,061.00	38,061.00	.00	.00
101-48-4835	WASTE OIL	.00	.00	.00	.00	.00	.00	.00
101-48-4840	ANTENNA RENTAL (JULY-DEC)	14,500.00	32,526.42	14,500.00	29,741.11	26,150.00	35,000.00	35,000.00
101-48-4850	DONATIONS- PARKS OUTLAY	.00	16,700.00	.00	11,550.00	11,450.00	.00	.00
101-48-4852	DONATIONS- VERHAGEN PARK	.00	21,010.86	.00	.00	.00	.00	.00
101-48-4855	FIRE DEPART DONATIONS/GRA	.00	54,526.00	.00	11,555.10	11,555.00	.00	.00
101-48-4856	REIMBURSEMENT- FIRE DEPT	.00	500.00	.00	.00	.00	.00	.00
101-48-4857	REIMBURSEMENT- PARKS	.00	3,057.98	.00	4,450.89	4,451.00	.00	.00
101-48-4858	REIMBURSEMENT- STREETS	.00	459.21	.00	30,039.73	24,750.00	.00	.00
101-48-4860	GRANTS	.00	13,225.03	5,000.00	.00	.00	.00	.00
101-48-4865	CENTENNIAL PROCEEDS	.00	16.11	.00	.00	.00	.00	.00
101-48-4880	CVMIC REFUND OF PREMIUM	.00	8,597.00	5,000.00	5,000.00	7,088.00	5,000.00	5,000.00
101-48-4885	EMPLOYEE APPRECIATION FU	.00	4,770.70	.00	2,566.76	3,000.00	3,000.00	3,000.00

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Account Number	Account Title	2024 Prior year Budget	2024 Prior year Actual	2025 Current year Budget	2025 Current year Actual	2025-25 Current year Projected budget	2026 Requested Budget	2026 Recommended Budget
	Total MISCELLANEOUS REVENUE:	112,713.00	406,847.75	159,500.00	267,133.18	306,006.00	175,000.00	175,000.00
OTHER FINANCING SOURCES								
101-49-4900	PROCEEDS ON LT DEBT	.00	9,980,000.00	.00	.00	.00	.00	.00
101-49-4901	PREMIUM ON LTD	.00	200,207.00	.00	.00	.00	.00	.00
101-49-4940	INSURANCE REIMBURSEMENT	.00	7,417.81	.00	1,005.92	1,005.00	.00	.00
101-49-4941	FEMA REIMBURSEMENT-2019 S	.00	.00	.00	.00	.00	.00	.00
101-49-4945	STATE OF WI-COVID 19 CARES	.00	.00	.00	.00	.00	.00	.00
101-49-4950	MISCELLANEOUS INCOME	.00	10,890.19	.00	.00	.00	.00	.00
101-49-4999	TRANSFERS	71,000.00	71,000.00	82,015.00	.00	82,015.00	81,425.00	81,425.00
	Total OTHER FINANCING SOURCES:	71,000.00	10,269,515.00	82,015.00	1,005.92	83,020.00	81,425.00	81,425.00
VILLAGE BOARD								
101-5111-100	WAGES/SALARIES	38,500.00	38,500.12	38,500.00	28,875.15	38,500.00	38,500.00	38,500.00
101-5111-160	SOCIAL SECURITY	2,950.00	3,252.68	2,950.00	2,277.54	2,650.00	2,945.00	2,945.00
101-5111-161	RETIREMENT	.00	.00	.00	.00	.00	.00	.00
101-5111-162	HEALTH INSURANCE	.00	.00	.00	.00	.00	.00	.00
101-5111-163	DENTAL INSURANCE	.00	.00	.00	.00	.00	.00	.00
101-5111-164	LIFE INSURANCE	.00	.00	.00	.00	.00	.00	.00
101-5111-165	LONG-TERM DISABILITY	.00	.00	.00	.00	.00	.00	.00
101-5111-200	VILLAGE BOARD EXPENSES	14,400.00	15,387.76	14,400.00	3,785.29	14,400.00	14,400.00	14,400.00
	Total VILLAGE BOARD:	55,850.00	57,140.56	55,850.00	34,937.98	55,550.00	55,845.00	55,845.00
MUNICIPAL COURT								
101-5121-100	WAGES/SALARIES	29,804.00	31,378.62	26,525.55	20,723.34	26,750.00	28,380.00	28,380.00
101-5121-103	PART-TIME WAGES	.00	.00	.00	.00	.00	.00	.00
101-5121-160	SOCIAL SECURITY	2,280.00	2,041.58	2,029.21	1,512.40	2,000.00	2,170.00	2,170.00
101-5121-161	RETIREMENT	1,468.00	1,558.85	1,843.53	968.63	1,800.00	2,043.00	2,043.00
101-5121-162	HEALTH INSURANCE	.00	10,298.66	.00	6,774.07	8,500.00	8,541.00	8,541.00
101-5121-163	DENTAL INSURANCE	.00	104.28	.00	117.35	105.00	78.00	78.00
101-5121-164	LIFE INSURANCE	48.00	46.32	36.00	31.28	36.00	40.00	40.00
101-5121-165	LONG-TERM DISABILITY	.00	107.16	.00	77.02	107.00	94.00	94.00
101-5121-200	MUNICIPAL COURT EXPENSE	41,480.00	47,180.86	42,720.00	28,230.80	42,700.00	43,789.00	43,789.00
	Total MUNICIPAL COURT:	75,080.00	92,716.33	73,154.29	58,434.89	81,998.00	85,135.00	85,135.00

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Account Number	Account Title	2024 Prior year Budget	2024 Prior year Actual	2025 Current year Budget	2025 Current year Actual	2025-25 Current year Projected budget	2026 Requested Budget	2026 Recommended Budget
LICENSE AND PERMITS								
101-5125-200	EXPENSES	3,950.00	2,157.00	3,950.00	1,049.42	2,000.00	3,950.00	3,950.00
	Total LICENSE AND PERMITS:	3,950.00	2,157.00	3,950.00	1,049.42	2,000.00	3,950.00	3,950.00
LEGAL FEES								
101-5130-200	LEGAL FEES EXPENSES	20,000.00	12,678.40	20,000.00	11,150.65	20,000.00	20,200.00	20,200.00
	Total LEGAL FEES:	20,000.00	12,678.40	20,000.00	11,150.65	20,000.00	20,200.00	20,200.00
ADMINISTRATIVE								
101-5141-100	WAGES/SALARIES	79,369.00	129,505.23	73,441.31	57,187.60	72,285.00	79,314.00	79,314.00
101-5141-160	SOCIAL SECURITY	6,072.00	10,535.98	5,618.26	4,772.76	5,025.00	6,067.00	6,067.00
101-5141-161	RETIREMENT	5,476.00	8,935.89	5,104.17	3,974.51	5,050.00	5,710.00	5,710.00
101-5141-162	HEALTH INSURANCE	5,258.00	7,043.78	3,004.80	2,679.10	3,005.00	3,005.00	3,005.00
101-5141-163	DENTAL INSURANCE	.00	9.80	.00	2.78	9.00	.00	.00
101-5141-164	LIFE INSURANCE	49.00	26.58	28.00	21.23	22.00	35.00	35.00
101-5141-165	LONG-TERM DISABILITY	405.00	211.02	374.55	327.39	385.00	397.00	397.00
101-5141-200	ADMINISTRATIVE EXPENSES	7,600.00	11,083.64	12,600.00	10,738.58	12,000.00	8,850.00	8,850.00
	Total ADMINISTRATIVE:	104,229.00	167,351.92	100,171.09	79,703.95	97,781.00	103,378.00	103,378.00
CENTRAL OFFICE								
101-5143-100	WAGES/SALARIES	154,848.00	128,676.26	142,294.19	112,958.59	143,900.00	232,427.00	232,427.00
101-5143-102	OVERTIME WAGES	.00	688.15	.00	225.35	250.00	.00	.00
101-5143-103	PART-TIME WAGES	16,310.00	16,997.38	17,218.78	10,213.58	17,200.00	.00	.00
101-5143-160	SOCIAL SECURITY	13,094.00	10,143.62	12,202.74	8,586.39	12,500.00	17,780.00	17,780.00
101-5143-161	RETIREMENT	11,135.00	9,769.41	11,086.15	8,511.72	11,100.00	16,735.00	16,735.00
101-5143-162	HEALTH INSURANCE	76,622.00	50,246.35	62,622.87	49,373.54	62,625.00	99,646.00	99,646.00
101-5143-163	DENTAL INSURANCE	604.00	513.69	430.10	581.43	520.00	914.00	914.00
101-5143-164	LIFE INSURANCE	294.00	170.22	234.00	144.45	170.00	225.00	225.00
101-5143-165	LONG-TERM DISABILITY	871.00	605.85	725.70	607.43	725.00	1,244.00	1,244.00
101-5143-200	CENTRAL OFFICE EXPENSES	56,047.00	62,756.95	55,615.00	43,823.94	83,380.00	114,975.00	67,725.00
	Total CENTRAL OFFICE:	329,825.00	280,567.88	302,429.53	235,026.42	332,370.00	483,946.00	436,696.00
ELECTIONS								
101-5144-100	WAGES/SALARIES	12,524.00	9,260.40	6,012.00	3,798.48	3,900.00	12,896.00	12,896.00
101-5144-102	OVERTIME WAGES	830.00	1,030.53	100.00	211.92	225.00	850.00	850.00

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Account Number	Account Title	2024 Prior year Budget	2024 Prior year Actual	2025 Current year Budget	2025 Current year Actual	2025-25 Current year Projected budget	2026 Requested Budget	2026 Recommended Budget
101-5144-160	SOCIAL SECURITY	1,022.00	177.80	490.00	56.49	60.00	1,050.00	1,050.00
101-5144-161	RETIREMENT	57.00	71.11	50.00	14.72	15.00	100.00	100.00
101-5144-162	HEALTH INSURANCE	.00	333.38	.00	118.89	125.00	350.00	350.00
101-5144-163	DENTAL INSURANCE	.00	3.48	.00	1.11	1.00	5.00	5.00
101-5144-164	LIFE INSURANCE	1.00	.45	.00	.87	1.00	1.00	1.00
101-5144-165	LONG-TERM DISABILITY	4.00	4.88	.00	1.16	2.00	5.00	5.00
101-5144-200	ELECTIONS EXPENSES	10,600.00	9,288.46	5,575.00	3,705.76	4,000.00	12,060.00	12,060.00
	Total ELECTIONS:	25,038.00	20,170.49	12,227.00	7,909.40	8,329.00	27,317.00	27,317.00
AUDITING								
101-5151-200	AUDITING EXPENSES	22,400.00	29,400.00	23,000.00	25,459.00	22,400.00	25,443.00	25,443.00
	Total AUDITING:	22,400.00	29,400.00	23,000.00	25,459.00	22,400.00	25,443.00	25,443.00
DEPARTMENT: 52								
101-5152-200	IT EXPENSES	56,850.00	50,219.03	49,880.00	41,851.75	49,000.00	57,790.00	57,410.00
	Total DEPARTMENT: 52:	56,850.00	50,219.03	49,880.00	41,851.75	49,000.00	57,790.00	57,410.00
COMMUNITY DEV-ASSESSOR								
101-5153-100	WAGES/SALARIES	.00	5,776.64	38,017.51	29,943.21	38,202.00	40,954.00	40,954.00
101-5153-102	OVERTIME WAGES	.00	.00	.00	.00	.00	.00	.00
101-5153-103	PART-TIME WAGES	.00	.00	.00	.00	.00	.00	.00
101-5153-160	SOCIAL SECURITY	.00	480.24	2,908.34	2,472.63	2,910.00	3,133.00	3,133.00
101-5153-161	RETIREMENT	.00	398.60	2,642.22	2,081.03	2,650.00	2,949.00	2,949.00
101-5153-162	HEALTH INSURANCE	.00	500.80	11,358.70	2,378.80	11,358.00	12,812.00	12,812.00
101-5153-163	DENTAL INSURANCE	.00	.00	104.45	.00	105.00	100.00	100.00
101-5153-164	LIFE INSURANCE	.00	.56	14.00	8.64	14.00	19.00	19.00
101-5153-165	LONG-TERM DISABILITY	.00	.00	14.00	164.40	180.00	213.00	213.00
101-5153-200	COM DEV-ASSESSOR EXPENS	15,300.00	17,168.22	14,600.00	12,907.83	14,600.00	19,020.00	19,020.00
	Total COMMUNITY DEV-ASSESSOR:	15,300.00	24,325.06	69,659.22	49,956.54	70,019.00	79,200.00	79,200.00
COMPLEX								
101-5160-100	WAGES/SALARIES	108,852.00	108,684.88	113,681.20	88,277.94	112,090.00	116,511.00	116,511.00
101-5160-102	OVERTIME WAGES	1,000.00	1,980.08	1,000.00	2,258.58	3,200.00	1,000.00	1,000.00
101-5160-103	PART-TIME WAGES	.00	.00	.00	.00	.00	.00	.00
101-5160-160	EMPLOYER PD SOCIAL SECURI	8,404.00	7,791.69	8,696.61	6,373.39	8,700.00	8,990.00	8,990.00

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Account Number	Account Title	2024 Prior year Budget	2024 Prior year Actual	2025 Current year Budget	2025 Current year Actual	2025-25 Current year Projected budget	2026 Requested Budget	2026 Recommended Budget
101-5160-161	RETIREMENT	7,580.00	7,635.95	7,900.84	6,292.31	8,000.00	8,460.00	8,460.00
101-5160-162	HEALTH INSURANCE	35,964.00	36,299.42	39,984.00	31,723.63	39,984.00	40,092.00	40,092.00
101-5160-163	DENTAL INSURANCE	370.00	370.08	370.08	292.18	370.00	370.00	370.00
101-5160-164	LIFE INSURANCE	80.00	99.72	80.00	86.96	100.00	110.00	110.00
101-5160-165	LONG-TERM DISABILITY	555.00	548.28	579.77	477.18	580.00	580.00	580.00
101-5160-200	OPERATIONAL SUPPLIES	9,975.00	14,077.43	10,175.00	7,894.24	10,175.00	11,175.00	11,175.00
101-5160-229	ELEVATOR PHONE LINE	300.00	270.62	300.00	372.54	470.00	.00	.00
101-5160-230	WATER UTILITIES	2,000.00	1,746.40	2,000.00	1,284.19	2,000.00	2,000.00	2,000.00
101-5160-231	BUILDING REPAIR/MAINTENA	8,000.00	18,313.87	8,500.00	7,938.39	8,500.00	9,500.00	9,500.00
101-5160-232	CONTRACTS	9,635.00	14,063.69	10,415.00	6,339.98	10,415.00	9,890.00	9,890.00
101-5160-233	GAS UTILITIES	27,500.00	16,772.21	28,000.00	15,778.59	22,740.00	27,500.00	27,500.00
101-5160-234	ELECTRIC UTILITIES	43,200.00	44,179.81	45,000.00	32,327.11	43,200.00	43,200.00	43,200.00
101-5160-235	JT CUSTODIAL-KIMBERLY SHA	.00	.00	.00	.00	.00	.00	.00
	Total COMPLEX:	263,415.00	272,834.13	276,682.50	207,717.21	270,524.00	279,378.00	279,378.00
P.I.L.O.T.								
101-5191-200	EXPENSES	20,800.00	20,480.63	5,300.00	20,277.24	20,500.00	5,300.00	5,300.00
	Total P.I.L.O.T.:	20,800.00	20,480.63	5,300.00	20,277.24	20,500.00	5,300.00	5,300.00
PROPERTY & LIAB INSURANCE								
101-5193-200	LIABILITY EXPENSE	67,017.00	66,420.47	74,305.00	73,271.96	74,000.00	85,358.00	79,845.00
101-5193-222	SELF-INSURED RETENTION	8,800.00	6,194.72	8,000.00	.00	.00	8,000.00	8,000.00
101-5193-223	AUTOMOBILE	11,549.00	10,910.43	12,490.00	14,772.46	11,000.00	17,890.00	17,890.00
101-5193-224	EMPLOYEE BOND	517.00	483.11	500.00	458.31	500.00	480.00	480.00
101-5193-229	WORKMENS COMPENSATION	36,047.00	40,413.33	45,800.00	41,554.93	4,013.00	35,250.00	35,250.00
	Total PROPERTY & LIAB INSURANCE:	123,930.00	124,422.06	141,095.00	130,057.66	89,513.00	146,978.00	141,465.00
POLICE DEPARTMENT								
101-5210-200	EXPENSES	1,565,692.00	1,584,740.21	1,659,464.00	1,244,598.00	1,659,464.00	1,552,025.00	1,723,734.00
	Total POLICE DEPARTMENT:	1,565,692.00	1,584,740.21	1,659,464.00	1,244,598.00	1,659,464.00	1,552,025.00	1,723,734.00
CROSSING GUARDS								
101-5215-103	PART-TIME WAGES	.00	.00	.00	.00	.00	.00	.00
101-5215-160	SOCIAL SECURITY	.00	.00	.00	.00	.00	.00	.00
101-5215-200	CROSSING GUARDS EXPENS	30,700.00	27,726.42	31,500.00	16,484.33	30,000.00	31,840.00	31,840.00

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Account Number	Account Title	2024 Prior year Budget	2024 Prior year Actual	2025 Current year Budget	2025 Current year Actual	2025-25 Current year Projected budget	2026 Requested Budget	2026 Recommended Budget
	Total CROSSING GUARDS:	30,700.00	27,726.42	31,500.00	16,484.33	30,000.00	31,840.00	31,840.00
FIRE DEPARTMENT								
101-5220-100	WAGES/SALARIES	8,182.00	8,521.88	8,427.00	6,322.50	8,450.00	8,638.00	8,638.00
101-5220-103	PART-TIME WAGES	49,393.00	50,906.46	50,880.00	32,877.73	50,880.00	52,155.00	52,155.00
101-5220-160	SOCIAL SECURITY	4,405.00	5,294.59	3,895.00	2,704.72	3,895.00	3,990.00	3,990.00
101-5220-200	FIRE DEPARTMENT EXPENSES	17,885.00	70,860.54	21,025.00	10,942.04	20,000.00	22,410.00	22,410.00
101-5220-240	RECHARGING TANKS	.00	.00	.00	.00	.00	.00	.00
101-5220-241	EQUIPMENT MAINTENANCE	11,920.00	14,966.97	12,375.00	8,462.79	12,375.00	14,360.00	14,360.00
101-5220-242	TRAINING	3,300.00	2,638.86	3,400.00	1,508.49	3,000.00	3,400.00	3,400.00
101-5220-243	CONFERENCES	5,175.00	5,129.48	6,425.00	5,604.79	6,425.00	7,945.00	7,945.00
101-5220-244	EDUCATION & PUBLIC RELATI	1,000.00	994.60	1,200.00	762.93	1,000.00	1,200.00	1,200.00
101-5220-245	COMMUNICATIONS MAINTENA	4,300.00	9,000.96	4,600.00	2,983.50	4,000.00	4,700.00	4,700.00
101-5220-246	ASSOCIATION DUES & INSUR	1,175.00	1,065.00	1,250.00	1,200.00	1,200.00	1,375.00	1,375.00
101-5220-247	RECRUITING & CLOTHING	8,900.00	6,614.02	9,200.00	2,916.30	9,200.00	9,265.00	9,265.00
101-5220-249	HYDRANT RENTAL	115,000.00	111,929.00	115,000.00	88,046.00	113,000.00	13,375.00	13,375.00
101-5220-250	FIREMENS EXPENSE	850.00	850.00	900.00	900.00	900.00	900.00	900.00
101-5220-251	LENGTH OF SERVICE AWARD	26,785.00	25,915.00	27,625.00	27,425.00	27,425.00	28,280.00	28,280.00
	Total FIRE DEPARTMENT:	258,270.00	314,687.36	266,202.00	192,656.79	261,750.00	171,993.00	171,993.00
EMERGENCY MEDICAL RESPONSE								
101-5230-100	WAGES/SALARIES	.00	.00	.00	.00	.00	.00	.00
101-5230-103	PART-TIME WAGES	15,740.00	15,739.98	16,730.00	8,365.01	16,730.00	17,150.00	17,150.00
101-5230-160	SOCIAL SECURITY	1,204.00	1,204.07	1,282.00	637.75	1,282.00	1,312.00	1,312.00
101-5230-200	EMERGENCY MEDICAL RESPO	7,310.00	4,386.38	7,550.00	3,817.13	7,000.00	7,740.00	7,740.00
101-5230-242	TRAINING	1,300.00	629.20	1,350.00	761.00	1,350.00	1,385.00	1,385.00
101-5230-245	COMMUNICATIONS MAINTENA	5,800.00	6,843.48	6,000.00	2,250.00	6,000.00	6,000.00	6,000.00
	Total EMERGENCY MEDICAL RESPONSE:	31,354.00	28,803.11	32,912.00	15,830.89	32,362.00	33,587.00	33,587.00
INSPECTIONS								
101-5240-100	WAGES/SALARIES	.00	2,888.33	19,008.76	14,971.59	19,000.00	19,100.00	19,100.00
101-5240-102	OVERTIME WAGES	.00	.00	.00	.00	.00	.00	.00
101-5240-103	WAGES/SALARIES	7,800.00	1,740.00	.00	.00	.00	.00	.00
101-5240-160	SOCIAL SECURITY	597.00	373.24	1,454.17	1,236.30	1,450.00	1,460.00	1,460.00
101-5240-161	RETIREMENT	.00	199.28	1,321.11	1,040.60	1,321.00	1,375.00	1,375.00
101-5240-162	HEALTH INSURANCE	.00	250.40	5,679.35	1,189.40	5,670.00	5,694.00	5,694.00

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Account Number	Account Title	2024 Prior year Budget	2024 Prior year Actual	2025 Current year Budget	2025 Current year Actual	2025-25 Current year Projected budget	2026 Requested Budget	2026 Recommended Budget
101-5240-163	DENTAL INSURANCE	.00	.00	52.22	.00	.00	43.00	43.00
101-5240-164	LIFE INSURANCE	.00	.28	7.00	4.32	7.00	8.00	8.00
101-5240-165	LONG-TERM DISABILITY	.00	.00	96.94	82.20	100.00	99.00	99.00
101-5240-200	INSPECTIONS EXPENSES	7,475.00	18,091.10	15,550.00	39,220.05	51,671.00	32,040.00	32,040.00
	Total INSPECTIONS:	15,872.00	23,542.63	43,169.55	57,744.46	79,219.00	59,819.00	59,819.00
MUNICIPAL GARAGE								
101-5323-100	WAGES/SALARIES	27,555.00	26,158.05	25,095.19	17,969.44	23,700.00	23,231.00	23,231.00
101-5323-102	OVERTIME WAGES	.00	185.88	.00	411.28	540.00	.00	.00
101-5323-103	PART-TIME WAGES	.00	64.11-	.00	.00	.00	.00	.00
101-5323-160	SOCIAL SECURITY	2,108.00	1,954.93	1,919.78	1,387.25	1,653.00	1,766.00	1,766.00
101-5323-161	RETIREMENT	1,901.00	1,829.41	1,744.12	1,246.46	1,481.00	1,673.00	1,673.00
101-5323-162	HEALTH INSURANCE	10,001.00	7,658.07	8,912.44	4,215.72	4,965.00	5,610.00	5,610.00
101-5323-163	DENTAL INSURANCE	107.00	85.23	80.74	36.58	43.00	48.00	48.00
101-5323-164	LIFE INSURANCE	63.00	33.29	53.08	22.92	25.00	30.00	30.00
101-5323-165	LONG-TERM DISABILITY	140.00	125.77	127.99	93.66	105.00	115.00	115.00
101-5323-200	MUNICIPAL GARAGE EXPENS	35,500.00	36,831.46	35,500.00	13,990.94	30,000.00	35,180.00	35,180.00
	Total MUNICIPAL GARAGE:	77,375.00	74,797.98	73,433.34	39,374.25	62,512.00	67,653.00	67,653.00
MACHINERY & EQUIPMENT								
101-5324-100	WAGES/SALARIES	65,190.00	65,155.17	68,806.39	52,551.81	66,750.00	70,523.00	70,523.00
101-5324-102	OVERTIME WAGES	.00	1.11-	.00	1,470.16	1,500.00	.00	.00
101-5324-160	SOCIAL SECURITY	4,987.00	4,636.56	5,263.69	3,777.45	5,000.00	5,360.00	5,360.00
101-5324-161	RETIREMENT	4,498.00	4,506.03	4,782.04	3,754.60	4,200.00	5,078.00	5,078.00
101-5324-162	HEALTH INSURANCE	25,541.00	25,826.64	28,396.76	22,632.08	28,400.00	28,470.00	28,470.00
101-5324-163	DENTAL INSURANCE	261.00	261.12	261.00	207.17	250.00	261.00	261.00
101-5324-164	LIFE INSURANCE	30.00	25.75	30.00	22.63	30.00	28.00	28.00
101-5324-165	LONG-TERM DISABILITY	261.00	328.32	350.00	290.99	330.00	347.00	347.00
101-5324-200	MACHINERY/EQUIPMENT EXP	38,700.00	49,579.87	39,850.00	24,124.99	39,000.00	39,850.00	39,850.00
	Total MACHINERY & EQUIPMENT:	139,468.00	150,318.35	147,739.88	108,831.88	145,460.00	149,917.00	149,917.00
STREETS								
101-5331-100	WAGES/SALARIES	214,124.00	205,570.96	172,933.25	133,438.11	165,000.00	174,729.00	174,729.00
101-5331-102	OVERTIME WAGES	1,000.00	1,793.71	1,000.00	2,774.49	3,000.00	1,000.00	1,000.00
101-5331-103	PART-TIME WAGES	15,112.00	6,265.45	15,000.00	.00	.00	5,000.00	5,000.00
101-5331-160	SOCIAL SECURITY	17,613.00	15,889.92	14,453.39	10,261.00	13,000.00	13,735.00	13,735.00

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Account Number	Account Title	2024 Prior year Budget	2024 Prior year Actual	2025 Current year Budget	2025 Current year Actual	2025-25 Current year Projected budget	2026 Requested Budget	2026 Recommended Budget
101-5331-161	RETIREMENT	15,886.00	14,836.56	13,130.86	9,263.71	12,500.00	13,012.00	13,012.00
101-5331-162	HEALTH INSURANCE	75,759.00	61,806.54	62,873.46	32,703.78	62,870.00	47,276.00	47,276.00
101-5331-163	DENTAL INSURANCE	826.00	695.31	595.22	287.38	550.00	402.00	402.00
101-5331-164	LIFE INSURANCE	476.00	259.16	367.30	174.72	375.00	220.00	220.00
101-5331-165	LONG-TERM DISABILITY	1,088.00	979.81	881.96	707.19	850.00	873.00	873.00
101-5331-200	STREET EXPENSES	81,530.00	93,587.17	74,152.00	75,543.30	74,100.00	85,092.00	85,092.00
101-5331-250	EMPLOYEE APPRECIATION	.00	1,741.26	1,500.00	3,833.49	4,000.00	3,000.00	3,000.00
	Total STREETS:	423,414.00	403,425.85	356,887.44	268,987.17	336,245.00	344,339.00	344,339.00
SNOW AND ICE CONTROL								
101-5332-100	WAGES/SALARIES	68,738.00	65,795.76	77,352.73	55,048.05	77,000.00	72,627.00	72,627.00
101-5332-102	OVERTIME WAGES	14,000.00	8,493.74	14,000.00	1,218.61	6,000.00	14,000.00	14,000.00
101-5332-103	PART-TIME WAGES	.00	160.28-	.00	.00	.00	.00	.00
101-5332-160	SOCIAL SECURITY	6,329.00	5,112.15	6,995.79	4,242.52	5,009.00	6,584.00	6,584.00
101-5332-161	RETIREMENT	5,709.00	4,789.38	6,349.02	3,823.26	4,502.00	6,237.00	6,237.00
101-5332-162	HEALTH INSURANCE	25,002.00	20,031.47	28,250.13	13,112.11	15,316.00	17,915.00	17,915.00
101-5332-163	DENTAL INSURANCE	267.00	221.94	256.80	113.56	133.00	148.00	148.00
101-5332-164	LIFE INSURANCE	158.00	84.78	166.11	68.97	75.00	93.00	93.00
101-5332-165	LONG-TERM DISABILITY	349.00	318.16	394.50	287.35	318.00	358.00	358.00
101-5332-200	SNOW/ICE CONTROL EXPENS	36,800.00	33,827.00	38,152.00	22,059.56	38,000.00	38,600.00	38,600.00
	Total SNOW AND ICE CONTROL:	157,352.00	138,514.10	171,917.08	99,973.99	146,353.00	156,562.00	156,562.00
LOCAL ROADS								
101-5341-103	PART-TIME WAGES	.00	.00	.00	.00	.00	.00	.00
101-5341-160	SOCIAL SECURITY	.00	.00	.00	.00	.00	.00	.00
101-5341-200	LOCAL ROADS EXPENSES	8,500.00	4,780.26	8,500.00	3,313.29	5,000.00	8,500.00	8,500.00
	Total LOCAL ROADS:	8,500.00	4,780.26	8,500.00	3,313.29	5,000.00	8,500.00	8,500.00
STREET LIGHTING								
101-5342-200	STREET LIGHTING EXPENSES	150,000.00	189,395.15	150,000.00	111,504.23	134,446.00	150,000.00	150,000.00
	Total STREET LIGHTING:	150,000.00	189,395.15	150,000.00	111,504.23	134,446.00	150,000.00	150,000.00
BUS SUBSIDY								
101-5352-200	BUS SUBSIDY EXPENSES	85,075.00	102,487.00	98,903.00	74,178.00	98,903.00	102,393.00	102,393.00

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Account Number	Account Title	2024 Prior year Budget	2024 Prior year Actual	2025 Current year Budget	2025 Current year Actual	2025-25 Current year Projected budget	2026 Requested Budget	2026 Recommended Budget
	Total BUS SUBSIDY:	85,075.00	102,487.00	98,903.00	74,178.00	98,903.00	102,393.00	102,393.00
GARBAGE AND REFUSE								
101-5362-100	WAGES/SALARIES	34,446.00	32,422.06	30,948.89	22,151.09	30,000.00	28,620.00	28,620.00
101-5362-102	OVERTIME WAGES	.00	231.33	.00	514.08	500.00	.00	.00
101-5362-103	PART-TIME WAGES	.00	80.14-	.00	.00	.00	.00	.00
101-5362-160	SOCIAL SECURITY	2,635.00	2,423.11	2,367.59	1,763.66	2,400.00	2,175.00	2,175.00
101-5362-161	RETIREMENT	2,377.00	2,267.74	2,150.95	1,583.14	2,150.00	2,061.00	2,061.00
101-5362-162	HEALTH INSURANCE	12,495.00	9,566.03	10,975.33	5,364.11	10,975.00	6,847.00	6,847.00
101-5362-163	DENTAL INSURANCE	133.00	105.70	99.02	45.32	100.00	58.00	58.00
101-5362-164	LIFE INSURANCE	79.00	41.50	70.00	28.85	70.00	36.00	36.00
101-5362-165	LONG-TERM DISABILITY	175.00	157.25	157.84	120.17	160.00	141.00	141.00
101-5362-200	GARBAGE AND REFUSE EXPE	3,170.00	107.50	3,170.00	768.25	1,000.00	1,370.00	1,370.00
	Total GARBAGE AND REFUSE:	55,510.00	47,242.08	49,939.62	32,338.67	47,355.00	41,308.00	41,308.00
SOLID WASTE DISPOSAL								
101-5363-200	SOLID WASTE DISPOSAL EXP	137,600.00	137,109.38	150,543.00	85,420.88	131,000.00	166,025.00	166,025.00
	Total SOLID WASTE DISPOSAL:	137,600.00	137,109.38	150,543.00	85,420.88	131,000.00	166,025.00	166,025.00
TREE AND BRUSH CONTROL								
101-5364-100	WAGES/SALARIES	109,595.00	102,039.48	.00	55.93	.00	.00	.00
101-5364-102	OVERTIME WAGES	500.00	738.07	.00	.00	.00	.00	.00
101-5364-103	PART-TIME WAGES	.00	256.45-	.00	.00	.00	.00	.00
101-5364-160	EMPLOYER PD SOCIAL SECU	8,422.00	7,620.70	.00	4.13	.00	.00	.00
101-5364-161	EMPLOYER PD RETIREMENT	7,597.00	7,137.87	.00	3.89	.00	.00	.00
101-5364-162	EMPLOYER PD HEALTH INSU	40,004.00	30,448.87	.00	12.93	.00	.00	.00
101-5364-163	EMPLOYER PD DENTAL INSU	427.00	337.26	.00	.12	.00	.00	.00
101-5364-164	EMPLOYER PD LIFE INSURAN	252.00	131.68	.00	.02	.00	.00	.00
101-5364-165	EMPLOYER PD LONG TERM DI	559.00	498.90	.00	.26	.00	.00	.00
101-5364-200	TREE/BRUSH CONTROL EXPE	13,200.00	2,357.82	13,200.00	3,173.96	3,150.00	11,700.00	11,700.00
	Total TREE AND BRUSH CONTROL:	180,556.00	151,054.20	13,200.00	3,251.24	3,150.00	11,700.00	11,700.00
URBAN FORESTRY								
101-5369-100	WAGES/SALARIES	44,275.00	43,570.83	14,904.81	10,897.36	12,398.00	15,296.00	15,296.00
101-5369-102	OVERTIME WAGES	.00	139.37	.00	95.23	123.00	.00	.00

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Account Number	Account Title	2024 Prior year Budget	2024 Prior year Actual	2025 Current year Budget	2025 Current year Actual	2025-25 Current year Projected budget	2026 Requested Budget	2026 Recommended Budget
101-5369-103	PART-TIME WAGES	.00	48.08-	.00	.00	.00	.00	.00
101-5369-160	SOCIAL SECURITY	3,387.00	3,515.00	1,140.22	891.27	1,015.00	1,163.00	1,163.00
101-5369-161	RETIREMENT	3,055.00	3,024.70	1,035.88	758.98	864.00	1,101.00	1,101.00
101-5369-162	HEALTH INSURANCE	9,754.00	7,988.26	3,590.88	1,812.95	2,060.00	2,550.00	2,550.00
101-5369-163	DENTAL INSURANCE	167.00	64.19	52.22	10.26	12.00	13.00	13.00
101-5369-164	LIFE INSURANCE	58.00	33.47	10.90	8.04	8.00	12.00	12.00
101-5369-165	LONG-TERM DISABILITY	226.00	213.67	76.01	59.12	63.00	75.00	75.00
101-5369-200	EXPENSES	15,500.00	12,060.18	500.00	142.50	180.00	500.00	500.00
	Total URBAN FORESTRY:	76,422.00	70,561.59	21,310.92	14,675.71	16,723.00	20,710.00	20,710.00
OCCUPATIONAL SAFETY								
101-5410-200	OCCUPATIONAL SAFETY EXP	6,000.00	9,455.86	6,000.00	4,844.11	5,300.00	6,700.00	6,700.00
	Total OCCUPATIONAL SAFETY:	6,000.00	9,455.86	6,000.00	4,844.11	5,300.00	6,700.00	6,700.00
ALCOHOL AND DRUG ABUSE								
101-5412-200	ALCOHOL/DRUG ABUSE EXPE	700.00	.00	700.00	.00	.00	.00	.00
	Total ALCOHOL AND DRUG ABUSE:	700.00	.00	700.00	.00	.00	.00	.00
PUBLIC LIBRARY								
101-5511-200	EXPENSES (TRANSFER OUT)	379,837.00	379,837.00	388,104.00	.00	388,104.00	422,089.00	422,089.00
	Total PUBLIC LIBRARY:	379,837.00	379,837.00	388,104.00	.00	388,104.00	422,089.00	422,089.00
PARKS								
101-5520-100	WAGES/SALARIES	32,412.00	31,417.43	56,859.69	40,461.85	45,950.00	55,761.00	55,761.00
101-5520-102	OVERTIME WAGES	3,000.00	5,041.17	4,000.00	2,026.92	2,500.00	4,000.00	4,000.00
101-5520-103	PART-TIME WAGES	50,795.00	48,693.99	47,248.00	56,510.47	53,375.00	48,505.00	48,505.00
101-5520-160	EMPLOYER PD SOCIAL SECU	6,595.00	5,654.35	9,035.24	7,942.38	9,576.00	8,228.00	8,228.00
101-5520-161	EMPLOYER PD RETIREMENT	3,278.00	2,690.89	8,208.48	2,852.20	3,198.00	7,795.00	7,795.00
101-5520-162	EMPLOYER PD HEALTH INSU	8,628.00	8,228.64	19,172.04	9,187.61	10,232.00	12,532.00	12,532.00
101-5520-163	EMPLOYER PD DENTAL INSU	122.00	77.99	214.78	68.74	76.00	86.00	86.00
101-5520-164	EMPLOYER PD LIFE INSURAN	53.00	45.03	74.94	43.83	44.00	62.00	62.00
101-5520-165	EMPLOYER PD LONG TERM DI	162.00	176.59	289.98	219.97	228.00	274.00	274.00
101-5520-200	PARK EXPENSES	60,100.00	45,187.07	61,900.00	40,939.37	60,000.00	63,400.00	63,400.00

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Account Number	Account Title	2024 Prior year Budget	2024 Prior year Actual	2025 Current year Budget	2025 Current year Actual	2025-25 Current year Projected budget	2026 Requested Budget	2026 Recommended Budget
	Total PARKS:	165,145.00	147,213.15	207,003.15	160,253.34	185,179.00	200,643.00	200,643.00
RECREATION DEPARTMENT								
101-5530-100	WAGES/SALARIES	23,726.00	24,306.77	63,769.17	45,672.30	51,077.00	70,198.00	70,198.00
101-5530-102	OVERTIME WAGES	.00	56.85	.00	571.29	550.00	.00	.00
101-5530-103	PART-TIME WAGES	32,943.00	20,651.87	27,705.00	3,048.50	5,000.00	28,200.00	28,200.00
101-5530-160	EMPLOYER PD SOCIAL SECURI	4,335.00	3,659.45	6,997.77	3,902.47	4,419.00	7,478.00	7,478.00
101-5530-161	RETIREMENT	2,054.00	1,843.74	6,357.45	3,183.78	3,560.00	7,085.00	7,085.00
101-5530-162	HEALTH INSURANCE	2,254.00	2,253.60	19,291.66	9,092.65	10,175.00	15,895.00	15,895.00
101-5530-163	DENTAL INSURANCE	78.00	.00	235.01	61.94	69.00	104.00	104.00
101-5530-164	LIFE INSURANCE	11.00	15.93	54.90	40.20	40.00	69.00	69.00
101-5530-165	LONG-TERM DISABILITY	121.00	119.52	325.22	245.47	256.00	350.00	350.00
101-5530-200	RECREATION DEPT EXPENSE	39,260.00	43,476.37	40,310.00	22,411.49	40,310.00	41,810.00	41,810.00
101-5530-201	CREDIT CARD MACHINE EXPE	100.00	.00	100.00	.00	100.00	100.00	100.00
	Total RECREATION DEPARTMENT:	104,882.00	96,384.10	165,146.18	88,230.09	115,556.00	171,289.00	171,289.00
HOLIDAY DISPLAY								
101-5531-100	WAGES/SALARIES	.00	.00	.00	.00	.00	.00	.00
101-5531-102	OVERTIME WAGES	.00	.00	.00	.00	.00	.00	.00
101-5531-160	SOCIAL SECURITY	.00	.00	.00	.00	.00	.00	.00
101-5531-161	RETIREMENT	.00	.00	.00	.00	.00	.00	.00
101-5531-162	HEALTH INSURANCE	.00	.00	.00	.00	.00	.00	.00
101-5531-163	DENTAL INSURANCE	.00	.00	.00	.00	.00	.00	.00
101-5531-164	LIFE INSURANCE	.00	.00	.00	.00	.00	.00	.00
101-5531-165	LONG-TERM DISABILITY	.00	.00	.00	.00	.00	.00	.00
101-5531-200	CHRISTMAS LIGHTS EXPENS	3,900.00	880.15	4,000.00	1,775.41	3,800.00	4,100.00	4,100.00
	Total HOLIDAY DISPLAY:	3,900.00	880.15	4,000.00	1,775.41	3,800.00	4,100.00	4,100.00
COMMUNITY BAND								
101-5532-200	COMMUNITY BAND EXPENSE	3,500.00	3,500.00	3,500.00	3,500.00	3,500.00	3,500.00	3,500.00
	Total COMMUNITY BAND:	3,500.00	3,500.00	3,500.00	3,500.00	3,500.00	3,500.00	3,500.00
SUNSET BEACH								
101-5542-103	PART-TIME WAGES	74,210.00	70,794.92	78,055.00	79,421.40	78,330.00	77,745.00	77,745.00
101-5542-160	EMPLOYER PD SOCIAL SECU	5,677.00	5,415.97	5,971.21	6,075.04	5,990.00	5,909.00	5,909.00

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101-5542-161	EMPLOYER PD RETIREMENT	.00	.00	.00	.00	.00	.00	.00
101-5542-200	SUNSET BEACH EXPENSES	20,265.00	20,915.10	32,327.00	17,900.44	20,604.00	32,685.00	32,685.00
	Total SUNSET BEACH:	100,152.00	97,125.99	116,353.21	103,396.88	104,924.00	116,339.00	116,339.00
SEX OFFENDER RESIDENCE BOARD								
101-5544-100	WAGES/SALARIES	.00	.00	.00	.00	.00	.00	.00
101-5544-160	SOCIAL SECURITY	.00	.00	.00	.00	.00	.00	.00
101-5544-161	RETIREMENT	.00	.00	.00	.00	.00	.00	.00
101-5544-162	HEALTH INSURANCE	.00	.00	.00	.00	.00	.00	.00
101-5544-163	DENTAL INSURANCE	.00	.00	.00	.00	.00	.00	.00
101-5544-164	LIFE INSURANCE	.00	.00	.00	.00	.00	.00	.00
101-5544-165	LONG-TERM DISABILITY	.00	.00	.00	.00	.00	.00	.00
101-5544-200	EXPENSES	.00	.00	.00	.00	.00	.00	.00
	Total SEX OFFENDER RESIDENCE BOARD:	.00	.00	.00	.00	.00	.00	.00
COMMUNITY FESTIVALS								
101-5600-200	COMMUNITY FESTIVALS EXPE	.00	.00	.00	.00	.00	.00	.00
	Total COMMUNITY FESTIVALS:	.00	.00	.00	.00	.00	.00	.00
PLAN COMMISSION								
101-5630-100	WAGES/SALARIES	2,000.00	1,050.00	2,000.00	1,400.00	2,000.00	2,000.00	2,000.00
101-5630-160	SOCIAL SECURITY	153.00	104.52	153.00	107.20	153.00	153.00	153.00
101-5630-161	RETIREMENT	.00	.00	.00	.00	.00	.00	.00
101-5630-162	HEALTH INSURANCE	.00	.00	.00	.00	.00	.00	.00
101-5630-163	DENTAL INSURANCE	.00	.00	.00	.00	.00	.00	.00
101-5630-164	LIFE INSURANCE	.00	.00	.00	.00	.00	.00	.00
101-5630-165	LONG-TERM DISABILITY	.00	.00	.00	.00	.00	.00	.00
101-5630-200	PLANNING COMMISSION EXP	500.00	354.00	500.00	.00	100.00	500.00	500.00
	Total PLAN COMMISSION:	2,653.00	1,508.52	2,653.00	1,507.20	2,253.00	2,653.00	2,653.00
BOARD OF APPEALS								
101-5640-100	WAGES/SALARIES	300.00	.00	300.00	.00	.00	300.00	300.00
101-5640-160	SOCIAL SECURITY	23.00	.00	23.00	.00	.00	23.00	23.00
101-5640-161	RETIREMENT	.00	.00	.00	.00	.00	.00	.00
101-5640-162	HEALTH INSURANCE	.00	.00	.00	.00	.00	.00	.00

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Account Number	Account Title	2024 Prior year Budget	2024 Prior year Actual	2025 Current year Budget	2025 Current year Actual	2025-25 Current year Projected budget	2026 Requested Budget	2026 Recommended Budget
101-5640-163	DENTAL INSURANCE	.00	.00	.00	.00	.00	.00	.00
101-5640-164	LIFE INSURANCE	.00	.00	.00	.00	.00	.00	.00
101-5640-165	LONG-TERM DISABILITY	.00	.00	.00	.00	.00	.00	.00
101-5640-200	BOARD OF APPEALS EXPENS	250.00	.00	250.00	.00	100.00	250.00	250.00
	Total BOARD OF APPEALS:	573.00	.00	573.00	.00	100.00	573.00	573.00
DEVELOPMENT PROJECTS								
101-5644-990	DOWNTOWN DEVELOPMENT	4,000.00	1,190.00	4,000.00	1,120.00	4,000.00	4,000.00	4,000.00
101-5644-991	INDUSTRAL DEVELOPMENT	2,500.00	5,147.14	2,500.00	580.00	1,500.00	2,500.00	2,500.00
101-5644-992	RESIDENTIAL DEVELOPMENT	1,500.00	244.00	1,500.00	249.00	500.00	1,500.00	1,500.00
	Total DEVELOPMENT PROJECTS:	8,000.00	6,581.14	8,000.00	1,949.00	6,000.00	8,000.00	8,000.00
OUTLAY								
101-5700-100	LEASE - RENT EXPENSE	.00	.00	.00	.00	.00	.00	.00
101-5700-901	2020 COVID EMERGENCY EXP	.00	.00	.00	.00	.00	.00	.00
101-5700-902	STREET INFASTRUCTURE-CE	.00	.00	.00	.00	.00	.00	.00
101-5700-903	RAILROAD RIGHT-OF-WAY PUR	.00	.00	.00	.00	.00	.00	.00
101-5700-904	ASSESSOR	5,000.00	.00	5,000.00	.00	5,000.00	5,000.00	5,000.00
101-5700-905	POLICE DEPARTMENT TRUST	5,000.00	.00	5,000.00	.00	5,000.00	22,025.00	22,025.00
101-5700-906	ENTRANCE SIGNS	.00	.00	.00	.00	.00	.00	.00
101-5700-908	SIDEWALKS	.00	.00	.00	.00	.00	.00	.00
101-5700-910	SUNSET BASEBALL RENOVATI	.00	.00	.00	.00	.00	.00	.00
101-5700-912	PARKS	95,000.00	149,955.63	96,000.00	181,202.82	96,000.00	97,000.00	97,000.00
101-5700-913	PARK IMPACT FEE OUTLAY	.00	109,539.88	.00	50,000.00	.00	.00	.00
101-5700-915	ROOM TAX TRUST FUND	.00	217,954.52	.00	.00	.00	.00	.00
101-5700-916	COMPLEX	100,000.00	86,891.01	101,000.00	100,714.18	101,000.00	102,000.00	102,000.00
101-5700-918	DATA PROCESSING	35,000.00	12,511.74	36,000.00	20,555.00	36,000.00	37,000.00	37,000.00
101-5700-922	FIRE DEPT DONATIONS TRUS	.00	.00	.00	1,466.29	.00	.00	.00
101-5700-923	EMR DONATIONS TRUST	.00	.00	.00	1,034.75	.00	.00	.00
101-5700-924	EISENHOWER/CE ROUND-A-B	.00	.00	.00	.00	.00	.00	.00
101-5700-926	FIRE DEPT TRUST FUND	235,000.00	47,494.50	236,000.00	85,509.69	236,000.00	237,000.00	237,000.00
101-5700-928	STREET BUILDING TRUST FU	40,000.00	11,353.58	41,000.00	225,193.11	41,000.00	42,000.00	42,000.00
101-5700-932	STREET IMPROVEMENTS	.00	.00	.00	.00	.00	.00	.00
101-5700-936	LIBRARY TRUST FUND	.00	.00	.00	.00	.00	.00	.00
101-5700-939	BUILDINGS	.00	.00	.00	.00	.00	.00	.00
101-5700-940	STREET DEPARTMENT EQUIP	99,555.00	233,665.39	84,900.00	181,389.75	84,900.00	86,600.00	86,600.00
101-5700-958	TREES	.00	.00	.00	.00	.00	.00	.00

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Account Number	Account Title	2024 Prior year Budget	2024 Prior year Actual	2025 Current year Budget	2025 Current year Actual	2025-25 Current year Projected budget	2026 Requested Budget	2026 Recommended Budget
101-5700-964	SUNSET BEACH SPLASHPAD	.00	.00	.00	.00	.00	.00	.00
101-5700-965	BOAT LAUNCH FEE TRUST FU	.00	2,560.72	.00	2,209.26	.00	.00	.00
101-5700-968	UNCLASSIFIED	426.00	.00	5,000.00	22,371.98	22,372.00	100,000.00	97,051.00
101-5700-970	PARKING LOT PAVING	.00	.00	.00	.00	.00	.00	.00
101-5700-971	STREET FACILITY RECONSTRU	.00	174.68	.00	.00	.00	.00	.00
	Total OUTLAY:	614,981.00	872,101.65	609,900.00	871,646.83	627,272.00	728,625.00	725,676.00
DEPARTMENT: 05								
101-5805-801	PRINCIPAL ON LTD	.00	10,000,000.00	.00	.00	.00	.00	.00
101-5805-802	INTEREST & ISSUANCE ON LTD	.00	180,207.00	.00	.00	.00	.00	.00
	Total DEPARTMENT: 05:	.00	10,180,207.00	.00	.00	.00	.00	.00
DEPARTMENT: 00								
101-6700-200	TRANSFERS OUT	.00	338,888.89	.00	.00	.00	.00	.00
	Total DEPARTMENT: 00:	.00	338,888.89	.00	.00	.00	.00	.00
DEPARTMENT: 10								
101-6710-200	TRANSFERS TO WATER UTILIT	.00	.00	.00	.00	.00	.00	.00
	Total DEPARTMENT: 10:	.00	.00	.00	.00	.00	.00	.00
TRANSFERS OUT								
101-6720-200	TRANSFERS TO TRANS. UTILIT	645,850.00	645,850.00	663,033.00	.00	663,033.00	192,020.00	192,020.00
	Total TRANSFERS OUT:	645,850.00	645,850.00	663,033.00	.00	663,033.00	192,020.00	192,020.00
ADDITIONAL EXPENSE-PRIOR YRS								
101-6730-200	TRANSFERS TO DEBT SERVICE	.00	.00	.00	.00	.00	100,000.00	270,000.00
	Total ADDITIONAL EXPENSE-PRIOR YRS:	.00	.00	.00	.00	.00	100,000.00	270,000.00
HEALTH INS(ANNUIT/PERSONNEL)								
101-6912-200	HEALTH INS(ANNUIT/PERSON	5,000.00	87,629.16	5,000.00	30,917.65	5,000.00	5,000.00	5,000.00
	Total HEALTH INS(ANNUIT/PERSONNEL):	5,000.00	87,629.16	5,000.00	30,917.65	5,000.00	5,000.00	5,000.00

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Account Number	Account Title	2024 Prior year Budget	2024 Prior year Actual	2025 Current year Budget	2025 Current year Actual	2025-25 Current year Projected budget	2026 Requested Budget	2026 Recommended Budget
UNEMPLOYMENT COMPENSATION								
101-6916-200	UNEMPLOYMENT COMPEN EX	.00	1,284.03	.00	7,459.24	.00	.00	.00
	Total UNEMPLOYMENT COMPENSATION:	.00	1,284.03	.00	7,459.24	.00	.00	.00
DEPARTMENT: 17								
101-6917-200	DENTAL EXPENSE	.00	.00	.00	.00	.00	.00	.00
	Total DEPARTMENT: 17:	.00	.00	.00	.00	.00	.00	.00
DEPARTMENT: 18								
101-6918-200	EBC FLEX EXPENSE	.00	.00	.00	.00	.00	.00	.00
	Total DEPARTMENT: 18:	.00	.00	.00	.00	.00	.00	.00
	GENERAL FUND Revenue Total:	6,551,000.00	17,137,506.04	6,588,986.00	5,549,061.43	6,804,919.00	6,403,758.00	6,689,375.00
	GENERAL FUND Expenditure Total:	6,551,000.00	17,472,095.80	6,588,986.00	4,548,175.64	6,419,947.00	6,403,762.00	6,689,379.00
	Net Total GENERAL FUND:	.00	334,589.76-	.00	1,000,885.79	384,972.00	4.00-	4.00-

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Account Number	Account Title	2024 Prior year Budget	2024 Prior year Actual	2025 Current year Budget	2025 Current year Actual	2025-25 Current year Projected budget	2026 Requested Budget	2026 Recommended Budget
SEWER FUND								
SPECIAL ASSESSMENTS								
201-42-4242	SANITARY SEWER ASSMT LATE	39,356.00	143,962.23	44,541.00	22,095.82	45,000.00	49,080.00	49,080.00
201-42-4245	SANTARY SEWER HOOKUP-N	15,000.00	11,300.00	15,000.00	7,200.00	11,300.00	15,000.00	15,000.00
201-42-4246	DEF SANITARY SEWER-RCRD	.00	.00	.00	.00	.00	.00	.00
201-42-4300	CONTRIBUTED CAPITAL	.00	97,337.00	.00	.00	.00	.00	.00
201-42-4700	MISCELLANEOUS REVENUE	.00	.00	.00	.00	.00	.00	.00
	Total SPECIAL ASSESSMENTS:	54,356.00	252,599.23	59,541.00	29,295.82	56,300.00	64,080.00	64,080.00
PUBLIC CHARGES FOR SERVICES								
201-46-4641	SEWER USER FEES	1,450,000.00	1,483,154.92	1,450,000.00	1,106,921.42	1,430,000.00	1,450,000.00	1,450,000.00
	Total PUBLIC CHARGES FOR SERVICES:	1,450,000.00	1,483,154.92	1,450,000.00	1,106,921.42	1,430,000.00	1,450,000.00	1,450,000.00
MISCELLANEOUS REVENUE								
201-48-4840	Forfeited Discounts	.00	.00	.00	.00	.00	.00	.00
	Total MISCELLANEOUS REVENUE:	.00	.00	.00	.00	.00	.00	.00
OTHER FINANCING SOURCES								
201-49-4930	FUND BALANCE APPLIED	242,744.00	.00	411,838.00-	.00	523,488.00-	250,846.00	267,532.00
201-49-4999	CONTRIBUTED ASSETS	.00	.00	.00	.00	.00	.00	.00
	Total OTHER FINANCING SOURCES:	242,744.00	.00	411,838.00-	.00	523,488.00-	250,846.00	267,532.00
SANITARY SEWERS								
201-5360-100	WAGES	75,347.00	71,345.97	106,955.00	76,671.23	104,805.00	78,250.00	78,250.00
201-5360-102	OVERTIME	500.00	644.56	500.00	1,203.74	1,666.00	500.00	500.00
201-5360-103	PART-TIME	1,511.00	498.38	.00	.00	.00	.00	.00
201-5360-160	SOCIAL SECURITY	5,918.00	5,460.73	6,344.53	4,629.61	6,137.00	5,985.00	5,985.00
201-5360-161	RETIREMENT	5,338.00	3,612.55	5,763.98	4,156.00	5,496.00	5,670.00	5,670.00
201-5360-162	HEALTH INSURANCE	27,503.00	20,998.22	25,629.39	12,254.37	16,078.00	16,551.00	16,551.00
201-5360-163	DENTAL INSURANCE	293.00	232.02	229.39	106.16	140.00	138.00	138.00
201-5360-164	LIFE INSURANCE	173.00	521.47	177.59	67.25	83.00	89.00	89.00
201-5360-165	LONG-TERM DISABILITY	384.00	343.23	420.42	314.05	391.00	386.00	386.00
201-5360-200	SANITARY SEWER EXPENSES	55,135.00	37,518.50	59,668.00	9,331.27	35,000.00	107,059.00	107,059.00
201-5360-230	GENERAL FUND SERVICES	83,663.00	83,663.00	23,213.00	11,606.00	23,213.00	23,192.00	40,429.00

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Account Number	Account Title	2024 Prior year Budget	2024 Prior year Actual	2025 Current year Budget	2025 Current year Actual	2025-25 Current year Projected budget	2026 Requested Budget	2026 Recommended Budget
201-5360-265	SEWER USER FEES	749,000.00	610,746.59	749,000.00	360,726.43	650,000.00	749,000.00	749,000.00
201-5360-285	AUDIT EXPENSE	2,240.00	2,240.00	2,300.00	1,150.00	2,300.00	2,544.00	2,544.00
201-5360-289	INSURANCE	11,264.00	11,264.00	14,110.00	7,054.00	14,110.00	13,898.00	13,347.00
201-5360-290	TRUST FUND TRANSFERS	44,831.00	44,831.00	39,392.00	19,698.00	39,392.00	40,168.00	40,168.00
201-5360-297	CAPITAL OUTLAY	684,000.00	.93-	64,000.00	49,553.31	64,000.00	721,495.00	721,495.00
201-5360-299	DEPRECIATION EXPENSE	.00	187,704.00	.00	.00	.00	.00	.00
	Total SANITARY SEWERS:	1,747,100.00	1,081,623.29	1,097,703.30	558,521.42	962,811.00	1,764,925.00	1,781,611.00
	SEWER FUND Revenue Total:	1,747,100.00	1,735,754.15	1,097,703.00	1,136,217.24	962,812.00	1,764,926.00	1,781,612.00
	SEWER FUND Expenditure Total:	1,747,100.00	1,081,623.29	1,097,703.30	558,521.42	962,811.00	1,764,925.00	1,781,611.00
	Net Total SEWER FUND:	.00	654,130.86	.30-	577,695.82	1.00	1.00	1.00

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Account Number	Account Title	2024 Prior year Budget	2024 Prior year Actual	2025 Current year Budget	2025 Current year Actual	2025-25 Current year Projected budget	2026 Requested Budget	2026 Recommended Budget
STORM WATER UTILITY								
SPECIAL ASSESSMENTS								
205-42-4242	STORM LATERALS REVENUE	17,920.00	94,215.86	15,265.00	6,168.63	15,200.00	34,358.00	34,358.00
205-42-4246	DEF SPEC-RECORD MINI/LAT	.00	657.50	.00	2,624.76	2,625.00	.00	.00
	Total SPECIAL ASSESSMENTS:	17,920.00	94,873.36	15,265.00	8,793.39	17,825.00	34,358.00	34,358.00
PERMITS								
205-44-4439	EROSION CONTROL PERMIT	.00	5,684.15	.00	2,250.00	2,250.00	2,000.00	2,000.00
	Total PERMITS:	.00	5,684.15	.00	2,250.00	2,250.00	2,000.00	2,000.00
PUBLIC CHARGES FOR SERVICES								
205-46-4641	STORM WATER ERU FEES	686,664.00	731,656.83	685,000.00	521,768.46	690,000.00	690,000.00	690,000.00
205-46-4700	CONTRIBUTED CAPITAL	.00	197,359.00	.00	.00	.00	.00	.00
	Total PUBLIC CHARGES FOR SERVICES:	686,664.00	929,015.83	685,000.00	521,768.46	690,000.00	690,000.00	690,000.00
MISCELLANEOUS REVENUE								
205-48-4810	INTEREST-STORM WATER FUN	.00	.00	.00	.00	.00	.00	.00
205-48-4840	Forfeited Discounts	.00	.00	.00	.00	.00	.00	.00
	Total MISCELLANEOUS REVENUE:	.00	.00	.00	.00	.00	.00	.00
SOURCE: 49								
205-49-4930	FUND BALANCE APPLIED	.00	.00	428,040.00	.00	781,227.00	361,928.00	372,121.00
205-49-4950	STORM WATER OTHER REVEN	870,038.00	.00	463,740.00	.00	.00	463,740.00	463,740.00
205-49-4999	CONTRIBUTED ASSETS	.00	.00	.00	.00	.00	.00	.00
	Total SOURCE: 49:	870,038.00	.00	891,780.00	.00	781,227.00	825,668.00	835,861.00
STORM WATER MANAGEMENT								
205-5370-100	WAGES/SALARIES	123,294.00	117,483.66	221,680.00	158,524.18	185,328.00	203,052.00	203,052.00
205-5370-102	OVERTIME WAGES	500.00	1,615.44	500.00	3,899.36	5,000.00	1,500.00	1,500.00
205-5370-103	PART-TIME WAGES	1,511.00	386.18	1,500.00	.00	.00	500.00	500.00
205-5370-160	SOCIAL SECURITY	9,586.00	8,478.80	17,111.52	12,272.20	17,000.00	15,584.00	15,584.00
205-5370-161	RETIREMENT	8,646.00	5,579.20	15,545.76	10,997.83	15,500.00	14,764.00	14,764.00
205-5370-162	HEALTH INSURANCE	45,004.00	33,640.36	83,915.00	39,850.39	83,915.00	52,326.00	52,326.00

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Account Number	Account Title	2024 Prior year Budget	2024 Prior year Actual	2025 Current year Budget	2025 Current year Actual	2025-25 Current year Projected budget	2026 Requested Budget	2026 Recommended Budget
205-5370-163	DENTAL INSURANCE	480.00	362.64	785.00	337.84	785.00	440.00	440.00
205-5370-164	LIFE INSURANCE	284.00	1,550.76	521.00	213.54	400.00	271.00	271.00
205-5370-165	LONG-TERM DISABILITY	629.00	538.77	1,131.00	821.01	1,100.00	1,000.00	1,000.00
205-5370-200	EXPENSES	60,405.00	85,835.83	66,338.00	22,116.93	66,000.00	78,629.00	78,629.00
205-5370-210	TREE & BRUSH EXPENSES	.00	.00	8,200.00	443.87	5,000.00	8,200.00	8,200.00
205-5370-220	URBAN FORESTRY EXPENSES	.00	.00	15,500.00	10,805.00	12,000.00	25,000.00	25,000.00
205-5370-230	GENERAL FUND SERVICES	75,662.00	75,662.00	14,920.00	7,460.00	14,920.00	14,953.00	25,697.00
205-5370-285	AUDIT EXPENSE	2,240.00	2,240.00	2,300.00	1,150.00	2,300.00	2,544.00	2,544.00
205-5370-289	INSURANCE	11,264.00	11,264.00	14,110.00	7,054.00	14,110.00	13,898.00	13,347.00
205-5370-290	TRUST FUND TRANSFERS	96,617.00	96,617.00	84,244.00	42,124.00	84,244.00	85,936.00	85,936.00
205-5370-295	DEPRECIATION EXPENSE	.00	268,794.00	.00	.00	.00	.00	.00
205-5370-297	CAPITAL PROJECTS	668,500.00	2,439.98	963,740.00	335,574.29	963,700.00	983,430.00	983,430.00
205-5370-298	I & I REHAB	80,000.00	.37	80,004.00	.00	20,000.00	50,000.00	50,000.00
205-5370-299	MINI-STORM	390,000.00	.51-	.00	.00	.00	.00	.00
	Total STORM WATER MANAGEMENT:	1,574,622.00	712,488.48	1,592,045.28	653,644.44	1,491,302.00	1,552,027.00	1,562,220.00
	STORM WATER UTILITY Revenue Total:	1,574,622.00	1,029,573.34	1,592,045.00	532,811.85	1,491,302.00	1,552,026.00	1,562,219.00
	STORM WATER UTILITY Expenditure Total:	1,574,622.00	712,488.48	1,592,045.28	653,644.44	1,491,302.00	1,552,027.00	1,562,220.00
	Net Total STORM WATER UTILITY:	.00	317,084.86	.28-	120,832.59-	.00	1.00-	1.00-

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Account Number	Account Title	2024 Prior year Budget	2024 Prior year Actual	2025 Current year Budget	2025 Current year Actual	2025-25 Current year Projected budget	2026 Requested Budget	2026 Recommended Budget
G/O DEBT SERVICE FUND								
TAXES								
310-41-4112	STATE-PERSONAL PROPERTY	279.00	279.38	279.00	25,241.50	25,242.00	25,242.00	25,242.00
310-41-4113	TAX INCREMENT-TIF #4	205,598.00	214,878.94	214,753.00	228,967.98	228,968.00	228,903.00	228,903.00
310-41-4114	TAX INCREMENT-TIF #5	549,344.00	668,537.84	668,144.00	718,230.59	718,231.00	718,027.00	718,027.00
310-41-4115	TAX INCREMENT-TIF #6	1,849,042.00	1,935,600.54	1,934,462.00	2,194,847.05	2,194,847.00	2,281,220.00	2,281,220.00
310-41-4116	DEBT SERVICE PROPERTY TAX	.00	.00	661,448.00	661,448.00	661,448.00	826,084.00	656,084.00
310-41-4132	PILOT-TIF 6	.00	.00	100.00	.00	.00	.00	.00
	Total TAXES:	2,604,263.00	2,819,296.70	3,479,186.00	3,828,735.12	3,828,736.00	4,079,476.00	3,909,476.00
INTERGOVN CHRGS FOR SERVICES								
310-47-4700	DEBT PROCEEDS	3,400,000.00	.00	.00	.00	.00	.00	.00
310-47-4744	BOND PREMIUM PROCEEDS	.00	.00	.00	141,337.75	141,338.00	.00	.00
	Total INTERGOVN CHRGS FOR SERVICES:	3,400,000.00	.00	.00	141,337.75	141,338.00	.00	.00
MISCELLANEOUS REVENUE								
310-48-4810	INTEREST-GENERAL INVESTM	60,346.00	198,928.58	100,000.00	115,946.98	154,595.00	125,000.00	125,000.00
310-48-4832	LAND SALES	208,000.00	.00	.00	.00	.00	.00	.00
	Total MISCELLANEOUS REVENUE:	268,346.00	198,928.58	100,000.00	115,946.98	154,595.00	125,000.00	125,000.00
OTHER FINANCING SOURCES								
310-49-4901	TRANSFER IN	356,667.00	338,888.89	200,000.00	.00	200,000.00	100,000.00	270,000.00
310-49-4930	FUND BALANCE APPLIED	.00	.00	358,366.00-	.00	.00	478,895.00-	478,895.00-
	Total OTHER FINANCING SOURCES:	356,667.00	338,888.89	158,366.00-	.00	200,000.00	378,895.00-	208,895.00-
ADMINISTRATION COST								
310-5700-920	TRANSFER TO TIF#4	.00	.00	.00	.00	.00	.00	.00
310-5700-921	TRANSFER TO TIF#5 PROJECT	.00	.00	.00	.00	.00	.00	.00
310-5700-922	TRANSFER TO TIF #6	205,598.00	214,879.02	.00	.00	.00	.00	.00
310-5700-923	TRANSFER TO CAPITAL PROJE	3,400,000.00	.00	.00	.00	.00	.00	.00
310-5700-924	TRANSFER TO OTHER FUNDS	.00	261,634.70	.00	.00	.00	.00	.00
310-5700-925	ADMINISTRATION COST	.00	.00	.00	.00	.00	.00	.00

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Account Number	Account Title	2024 Prior year Budget	2024 Prior year Actual	2025 Current year Budget	2025 Current year Actual	2025-25 Current year Projected budget	2026 Requested Budget	2026 Recommended Budget
	Total ADMINISTRATION COST:	3,605,598.00	476,513.72	.00	.00	.00	.00	.00
PRINCIPAL ON DEBT								
310-5810-715	TIF #6 DEBT PRINCIPAL	795,000.00	795,000.00	975,000.00	825,000.00	825,000.00	1,360,000.00	1,360,000.00
310-5810-718	TIF #6 ASSOC CAPT PRINCIPAL	115,000.00	.00	120,000.00	120,000.00	120,000.00	125,000.00	125,000.00
310-5810-720	TIF #4 DEBT PRINCIPAL	.00	.00	.00	.00	.00	.00	.00
310-5810-721	TIF #5 DEBT PRINCIPAL	427,000.00	424,000.00	431,000.00	.00	431,000.00	433,000.00	433,000.00
310-5810-722	GO DEBT PRINCIPAL	.00	.00	325,000.00	202,225.00	325,000.00	485,000.00	485,000.00
310-5810-730	TIF #5 TO GENERAL FUND	71,000.00	71,000.00	74,000.00	.00	74,000.00	76,000.00	76,000.00
	Total PRINCIPAL ON DEBT:	1,408,000.00	1,290,000.00	1,925,000.00	1,147,225.00	1,775,000.00	2,479,000.00	2,479,000.00
INTEREST ON DEBT								
310-5820-715	TIF #6 DEBT INTEREST	617,584.00	776,412.41	742,370.00	380,648.38	742,370.00	699,653.00	699,653.00
310-5820-718	TIF #6 ASSOC CAPITALIZED INT	161,383.00	.00	156,989.50	71,338.95	71,339.00	152,190.00	152,190.00
310-5820-720	TIF #4 DEBT INTEREST	.00	.00	.00	.00	.00	.00	.00
310-5820-721	TIF #5 DEBT INTEREST	71,437.00	63,583.00	57,037.00	16,238.25	57,037.00	50,054.00	50,054.00
310-5820-722	GO DEBT INTEREST	356,667.00	338,888.89	536,448.00	.00	536,448.00	441,084.00	441,084.00
310-5820-740	TIF #6 BOND FEES	775.00	2,675.00	2,675.00	2,050.00	2,675.00	2,675.00	2,675.00
310-5820-744	TIF #4 BOND FEES	150.00	150.00	150.00	150.00	150.00	150.00	150.00
310-5820-745	TIF #5 BOND FEES	150.00	775.00	150.00	150.00	775.00	775.00	775.00
310-5820-746	704 PROJECT FUND BOND FEE	.00	.00	.00	31,312.00	31,312.00	.00	.00
	Total INTEREST ON DEBT:	1,208,146.00	1,182,484.30	1,495,819.50	501,887.58	1,442,106.00	1,346,581.00	1,346,581.00
	G/O DEBT SERVICE FUND Revenue Total:	6,629,276.00	3,357,114.17	3,420,820.00	4,086,019.85	4,324,669.00	3,825,581.00	3,825,581.00
	G/O DEBT SERVICE FUND Expenditure Total:	6,221,744.00	2,948,998.02	3,420,819.50	1,649,112.58	3,217,106.00	3,825,581.00	3,825,581.00
	Net Total G/O DEBT SERVICE FUND:	407,532.00	408,116.15	.50	2,436,907.27	1,107,563.00	.00	.00

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Account Number	Account Title	2024 Prior year Budget	2024 Prior year Actual	2025 Current year Budget	2025 Current year Actual	2025-25 Current year Projected budget	2026 Requested Budget	2026 Recommended Budget
TRANSPORTATION UTILITY								
DEPARTMENT: 27								
401-0527-200	INTEREST-GENERAL FUND DE	.00	.00	.00	.00	.00	.00	.00
	Total DEPARTMENT: 27:	.00	.00	.00	.00	.00	.00	.00
DEPARTMENT: 28								
401-0528-200	PRINCIPAL- GENERAL FUND D	.00	.00	.00	.00	.00	.00	.00
	Total DEPARTMENT: 28:	.00	.00	.00	.00	.00	.00	.00
SPECIAL ASSESSMENTS								
401-42-4219	APRONS	.00	5,168.34	.00	2,144.19	2,144.00	4,930.00	4,930.00
401-42-4220	SIDEWALKS	6,632.00	63,884.45	860.00	.00	860.00	6,632.00	6,632.00
401-42-4221	2021 STREET PROJECTS	17,469.00	16,661.82	15,220.00	.00	15,220.00	15,458.00	15,458.00
401-42-4222	2022 STREET PROJECTS	17,838.00	17,837.46	17,840.00	.00	17,840.00	17,838.00	17,838.00
401-42-4223	2023 STREET PROJECTS	24,081.00	.00	2,065.00	.00	2,065.00	3,779.00	3,779.00
401-42-4224	2024 STREET PROJECTS	.00	29,048.40	40,000.00	.00	40,000.00	.00	.00
401-42-4250	INTEREST ON ASSESSMENTS	8,382.00	2,955.24	7,660.00	87.55	7,600.00	8,105.00	8,105.00
	Total SPECIAL ASSESSMENTS:	74,402.00	135,555.71	83,645.00	2,231.74	85,729.00	56,742.00	56,742.00
INTERGOVERNMENTAL REVENUES								
401-43-4324	OUTAGAMIE CTY SALES TAX	100,000.00	96,245.00	100,000.00	108,325.00	108,325.00	105,000.00	105,000.00
401-43-4325	STATE GRANTS	682,300.00	.00	682,300.00	.00	682,300.00	.00	.00
401-43-4326	LOCAL SHARE	.00	.00	.00	.00	.00	.00	.00
401-43-4353	State General Transport Aids	.00	.00	.00	.00	.00	551,448.00	551,448.00
	Total INTERGOVERNMENTAL REVENUES:	782,300.00	96,245.00	782,300.00	108,325.00	790,625.00	656,448.00	656,448.00
PUBLIC CHARGES FOR SERVICES								
401-46-4641	TARF	255,000.00	241,826.11	250,000.00	176,702.71	244,000.00	245,000.00	245,000.00
	Total PUBLIC CHARGES FOR SERVICES:	255,000.00	241,826.11	250,000.00	176,702.71	244,000.00	245,000.00	245,000.00
MISCELLANEOUS REVENUE								
401-48-4810	INTEREST-INVESTMENT	.00	.00	.00	.00	.00	.00	.00

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Account Number	Account Title	2024 Prior year Budget	2024 Prior year Actual	2025 Current year Budget	2025 Current year Actual	2025-25 Current year Projected budget	2026 Requested Budget	2026 Recommended Budget
	Total MISCELLANEOUS REVENUE:	.00	.00	.00	.00	.00	.00	.00
OTHER FINANCING SOURCES								
401-49-4901	TRNSF FROM GENERAL FUND	645,850.00	645,849.50	665,226.00	.00	665,226.00	192,020.00	192,020.00
401-49-4930	FUND BALANCE APPLIED	543,898.00	.00	366,171.00-	.00	338,915.00-	230,581.00-	235,510.00-
	Total OTHER FINANCING SOURCES:	1,189,748.00	645,849.50	299,055.00	.00	326,311.00	38,561.00-	43,490.00-
LOCAL ROADS								
401-5341-200	ENGINEERING EXPENSES	80,850.00	105,223.97	100,000.00	44,017.73	65,000.00	100,000.00	100,000.00
	Total LOCAL ROADS:	80,850.00	105,223.97	100,000.00	44,017.73	65,000.00	100,000.00	100,000.00
OUTLAY								
401-5700-900	PATCHING & MAINTENANCE EX	135,000.00	1,851.00	135,000.00	13,013.00	40,000.00	161,740.00	161,740.00
401-5700-908	SIDEWALKS	1,030,600.00	60,223.62	1,020,000.00	797,012.79	1,020,000.00	65,000.00	65,000.00
401-5700-932	STREET IMPROVEMENTS	1,055,000.00	918,419.04	160,000.00	168,346.45	165,000.00	587,960.00	587,960.00
	Total OUTLAY:	2,220,600.00	980,493.66	1,315,000.00	978,372.24	1,225,000.00	814,700.00	814,700.00
	TRANSPORTATION UTILITY Revenue Total:	2,301,450.00	1,119,476.32	1,415,000.00	287,259.45	1,446,665.00	919,629.00	914,700.00
	TRANSPORTATION UTILITY Expenditure Total:	2,301,450.00	1,085,717.63	1,415,000.00	1,022,389.97	1,290,000.00	914,700.00	914,700.00
	Net Total TRANSPORTATION UTILITY:	.00	33,758.69	.00	735,130.52-	156,665.00	4,929.00	.00

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Account Number	Account Title	2024 Prior year Budget	2024 Prior year Actual	2025 Current year Budget	2025 Current year Actual	2025-25 Current year Projected budget	2026 Requested Budget	2026 Recommended Budget
SPECIAL REVENUE/LIBRARY								
INTERGOVERNMENTAL REVENUES								
501-43-4372	COUNTY AID-LIBRARY-O.W.L.S	162,841.00	162,841.00	174,268.00	174,268.00	174,268.00	183,503.00	183,503.00
501-43-4374	KIMBERLY REIMBURSEMENT	379,837.00	379,837.40	388,104.00	.00	388,104.00	422,089.00	422,089.00
501-43-4375	LITTLE CHUTE REIMBURSEM	.00	.00	.00	.00	.00	.00	.00
	Total INTERGOVERNMENTAL REVENUES:	542,678.00	542,678.40	562,372.00	174,268.00	562,372.00	605,592.00	605,592.00
PUBLIC CHARGES FOR SERVICES								
501-46-4670	LIBRARY FINES	.00	113.74	3,200.00	.00	.00	3,200.00	3,200.00
501-46-4671	LIBRARY COPY MACHINE	1,500.00	6,955.95	6,000.00	2,479.77	3,675.00	6,000.00	6,000.00
501-46-4672	LIBRARY FEES/FINES	2,400.00	4,636.34	2,350.00	3,094.41	4,307.00	2,350.00	2,350.00
	Total PUBLIC CHARGES FOR SERVICES:	3,900.00	11,706.03	11,550.00	5,574.18	7,982.00	11,550.00	11,550.00
MISCELLANEOUS REVENUE								
501-48-4814	INTEREST-TRUST FUNDS	250.00	848.30	250.00	420.91	650.00	600.00	600.00
501-48-4850	DONATIONS	6,500.00	6,503.63	6,500.00	10,320.44	10,325.00	6,500.00	6,500.00
501-48-4860	GRANTS	.00	1,467.50	.00	1,955.98	770.00	.00	.00
	Total MISCELLANEOUS REVENUE:	6,750.00	8,819.43	6,750.00	12,697.33	11,745.00	7,100.00	7,100.00
JOINT PUBLIC LIBRARY								
501-5511-100	WAGES/SALARIES	200,294.00	203,962.06	213,369.00	163,798.40	213,369.00	222,459.00	222,459.00
501-5511-102	OVERTIME WAGES	.00	.00	.00	102.60	125.00	.00	.00
501-5511-103	PART-TIME WAGES	142,129.00	130,710.77	147,830.00	110,762.11	147,830.00	159,322.00	159,322.00
501-5511-160	SOCIAL SECURITY	28,447.00	25,497.61	29,908.00	21,521.75	29,900.00	29,015.00	29,015.00
501-5511-161	RETIREMENT	15,851.00	17,074.07	18,959.00	14,447.72	18,960.00	18,852.00	18,852.00
501-5511-162	HEALTH INSURANCE	43,476.00	42,112.70	47,496.00	27,064.74	32,000.00	64,452.00	64,452.00
501-5511-163	DENTAL INSURANCE	588.00	522.24	588.00	248.68	588.00	522.00	522.00
501-5511-164	LIFE INSURANCE	286.00	244.56	295.00	244.96	295.00	327.00	327.00
501-5511-165	LONG-TERM DISABILITY	1,029.00	1,015.80	1,088.00	901.86	1,008.00	1,087.00	1,087.00
501-5511-200	UNEMPLOYMENT COMPENSATI	.00	.00	.00	.00	.00	.00	.00
501-5511-201	FINES OWED TO ANOTHER LIB	.00	350.92	.00	83.00	83.00	.00	.00
501-5511-278	DONATION EXPENSES	.00	5,662.69	6,500.00	7,632.21	7,100.00	6,500.00	6,500.00
501-5511-279	GRANT EXPENSES	.00	7,981.45	.00	3,436.03	3,500.00	.00	.00
501-5511-280	BINDING	.00	.00	.00	.00	.00	.00	.00
501-5511-281	ELECTRONIC TECHNOLOGY	2,516.00	2,561.40	1,839.00	735.87	1,800.00	1,839.00	1,839.00

Account Number	Account Title	2024 Prior year Budget	2024 Prior year Actual	2025 Current year Budget	2025 Current year Actual	2025-25 Current year Projected budget	2026 Requested Budget	2026 Recommended Budget
501-5511-282	POSTAGE	300.00	671.05	300.00	351.09	525.00	300.00	300.00
501-5511-283	PRINTING	1,000.00	524.53	1,000.00	1,024.45	1,500.00	1,200.00	1,200.00
501-5511-284	SUPPLIES	5,000.00	5,981.68	6,500.00	6,628.65	6,500.00	7,000.00	7,000.00
501-5511-285	ANNUAL AUDIT	800.00	.00	800.00	.00	800.00	800.00	800.00
501-5511-286	DIGITAL COLLECTIONS	9,999.00	5,285.39	5,527.00	5,252.92	5,525.00	6,200.00	6,200.00
501-5511-287	ADVERTISING	500.00	2,081.23	1,500.00	251.64	1,500.00	1,500.00	1,500.00
501-5511-288	JT LIBRARY TRUST FUND OUT	.00	.00	.00	.00	.00	.00	.00
501-5511-289	WORKMENS COMPENSATION	500.00	.00	500.00	.00	.00	500.00	500.00
501-5511-290	AUDIO VISUAL	4,000.00	4,381.77	4,000.00	2,471.16	4,000.00	6,000.00	6,000.00
501-5511-291	TELEPHONE	1,350.00	1,619.26	1,350.00	1,427.86	1,350.00	1,800.00	1,800.00
501-5511-292	BOOKS	40,000.00	41,626.48	42,500.00	36,518.48	42,500.00	45,300.00	45,300.00
501-5511-293	EQUIPMENT MAINTENANCE	35,543.00	35,847.09	32,703.00	33,812.60	35,000.00	35,063.00	35,063.00
501-5511-294	NEWSPAPERS	520.00	603.96	520.00	491.93	520.00	705.00	705.00
501-5511-295	PERIODICALS	1,500.00	1,411.81	1,500.00	1,422.93	1,500.00	1,500.00	1,500.00
501-5511-296	PROGRAMS	11,500.00	6,007.18	6,000.00	3,651.36	6,000.00	6,000.00	6,000.00
501-5511-297	TRAINING	1,800.00	3,505.24	3,200.00	3,178.06	3,200.00	2,000.00	2,000.00
501-5511-298	COPIER	4,400.00	7,816.21	4,900.00	2,819.35	4,150.00	4,000.00	4,000.00
501-5511-299	LIBRARY OUTLAY	.00	.00	.00	.00	.00	.00	.00
	Total JOINT PUBLIC LIBRARY:	553,328.00	555,059.15	580,672.00	450,282.41	571,128.00	624,243.00	624,243.00
	SPECIAL REVENUE/LIBRARY Revenue Total:	553,328.00	563,203.86	580,672.00	192,539.51	582,099.00	624,242.00	624,242.00
	SPECIAL REVENUE/LIBRARY Expenditure Total:	553,328.00	555,059.15	580,672.00	450,282.41	571,128.00	624,243.00	624,243.00
	Net Total SPECIAL REVENUE/LIBRARY:	.00	8,144.71	.00	257,742.90-	10,971.00	1.00-	1.00-

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Account Number	Account Title	2024 Prior year Budget	2024 Prior year Actual	2025 Current year Budget	2025 Current year Actual	2025-25 Current year Projected budget	2026 Requested Budget	2026 Recommended Budget
SPECIAL REVENUE/CUSTODIAL								
INTERGOVERNMENTAL REVENUES								
505-43-4374	KIMBERLY REIMBURSEMENT	.00	.00	.00	.00	.00	.00	.00
505-43-4375	LITTLE CHUTE REIMBURSEME	.00	.00	.00	.00	.00	.00	.00
Total INTERGOVERNMENTAL REVENUES:		.00	.00	.00	.00	.00	.00	.00
JOINT CUSTODIAL SERVICES								
505-5160-100	WAGES/SALARIES	.00	.00	.00	.00	.00	.00	.00
505-5160-102	OVERTIME WAGES	.00	.00	.00	.00	.00	.00	.00
505-5160-103	PART-TIME WAGES	.00	.00	.00	.00	.00	.00	.00
505-5160-160	SOCIAL SECURITY	.00	.00	.00	.00	.00	.00	.00
505-5160-161	RETIREMENT	.00	.00	.00	.00	.00	.00	.00
505-5160-162	HEALTH INSURANCE	.00	.00	.00	.00	.00	.00	.00
505-5160-163	DENTAL INSURANCE	.00	.00	.00	.00	.00	.00	.00
505-5160-164	LIFE INSURANCE	.00	.00	.00	.00	.00	.00	.00
505-5160-165	LONG-TERM DISABILITY	.00	.00	.00	.00	.00	.00	.00
505-5160-200	JT CUSTODIAL EXPENSE(SUP	.00	.00	.00	.00	.00	.00	.00
505-5160-289	WORKMENS COMPENSATION	.00	.00	.00	.00	.00	.00	.00
505-5160-290	UNEMPLOYMENT COMPENSA	.00	.00	.00	.00	.00	.00	.00
505-5160-293	EQUIPMENT MAINTENANCE	.00	.00	.00	.00	.00	.00	.00
505-5160-297	TRAINING	.00	.00	.00	.00	.00	.00	.00
Total JOINT CUSTODIAL SERVICES:		.00	.00	.00	.00	.00	.00	.00
SPECIAL REVENUE/CUSTODIAL Revenue Total:		.00	.00	.00	.00	.00	.00	.00
SPECIAL REVENUE/CUSTODIAL Expenditure Total:		.00	.00	.00	.00	.00	.00	.00
Net Total SPECIAL REVENUE/CUSTODIAL:		.00	.00	.00	.00	.00	.00	.00

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Account Number	Account Title	2024 Prior year Budget	2024 Prior year Actual	2025 Current year Budget	2025 Current year Actual	2025-25 Current year Projected budget	2026 Requested Budget	2026 Recommended Budget
WATER DEPARTMENT								
DEPRECIATION EXPENSE								
601-0503-200	DEPRECIATION EXPENSES	.00	319,795.00	.00	.00	.00	.00	.00
Total DEPRECIATION EXPENSE:		.00	319,795.00	.00	.00	.00	.00	.00
TAXES								
601-0508-200	TAXES EXPENSES	168,000.00	169,175.95	168,000.00	321.30	169,175.00	168,000.00	168,000.00
Total TAXES:		168,000.00	169,175.95	168,000.00	321.30	169,175.00	168,000.00	168,000.00
INTEREST ON LONG TERM DEBT								
601-0527-200	INTRST ON LONG-TERM DEBT	.00	.00	.00	.00	.00	.00	.00
Total INTEREST ON LONG TERM DEBT:		.00	.00	.00	.00	.00	.00	.00
PRINCIPAL ON DEBT								
601-0528-200	PRINCIPAL ON DEBT EXPENS	.00	.00	.00	.00	.00	.00	.00
Total PRINCIPAL ON DEBT:		.00	.00	.00	.00	.00	.00	.00
POWER								
601-0622-010	PUMPHOUSE #1	37,000.00	72,774.32	42,000.00	65,826.27	83,110.00	83,110.00	83,110.00
601-0622-020	PUMPHOUSE #2	35,000.00	19,697.29	35,000.00	20,430.37	25,400.00	25,400.00	25,400.00
601-0622-030	PUMPHOUSE #3	55,000.00	82,471.63	59,000.00	64,393.57	854.00	85,400.00	85,400.00
601-0622-040	WATER TOWER #1	.00	205.75	240.00	240.74	358.00	400.00	400.00
601-0622-050	WATER TOWER #2	.00	.00	240.00	.00	.00	400.00	400.00
Total POWER:		127,000.00	175,148.99	136,480.00	150,890.95	109,722.00	194,710.00	194,710.00
SUPPLIES - GAS								
601-0623-010	PUMPHOUSE #1	3,200.00	1,684.74	3,000.00	1,619.27	3,152.00	3,152.00	3,152.00
601-0623-020	PUMPHOUSE #2	800.00	629.76	820.00	539.24	1,016.00	1,017.00	1,017.00
601-0623-030	PUMPHOUSE #3	500.00	258.21	500.00	327.53	570.00	570.00	570.00
601-0623-040	WATER TOWER #1	.00	238.13	300.00	108.33	146.00	146.00	146.00
Total SUPPLIES - GAS:		4,500.00	2,810.84	4,620.00	2,594.37	4,884.00	4,885.00	4,885.00

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Account Number	Account Title	2024 Prior year Budget	2024 Prior year Actual	2025 Current year Budget	2025 Current year Actual	2025-25 Current year Projected budget	2026 Requested Budget	2026 Recommended Budget
MAINTENANCE - PUMPING								
601-0625-041	DEEPWELL PH #1	5,000.00	496.93	5,000.00	.00	.00	5,000.00	5,000.00
601-0625-042	DEEPWELL PH #2	5,000.00	19,874.40	5,000.00	.00	.00	5,000.00	5,000.00
601-0625-043	DEEPWELL PH#3	5,000.00	524.93	5,000.00	1,809.65	3,000.00	5,000.00	5,000.00
601-0625-070	TELEMETRY	7,500.00	2,344.91	7,500.00	2,263.75	3,322.00	7,500.00	7,500.00
601-0625-100	LABOR	34,500.00	.00	36,780.00	19,920.44	39,840.00	39,110.00	39,110.00
Total MAINTENANCE - PUMPING:		57,000.00	23,241.17	59,280.00	23,993.84	46,162.00	61,610.00	61,610.00
INSPECTIONS								
601-0630-010	PUMPHOUSE #1	.00	.00	.00	.00	.00	.00	.00
601-0630-020	PUMPHOUSE #2	.00	.00	.00	.00	.00	.00	.00
601-0630-030	PUMPHOUSE #3	.00	.00	.00	.00	.00	.00	.00
Total INSPECTIONS:		.00	.00	.00	.00	.00	.00	.00
CHEMICALS								
601-0631-010	PUMPHOUSE #1	145,200.00	79,907.66	145,200.00	59,919.72	73,234.00	125,000.00	125,000.00
601-0631-020	PUMPHOUSE #2	63,800.00	82,494.59	50,000.00	96,136.49	127,660.00	75,000.00	75,000.00
601-0631-030	PUMPHOUSE #3	145,500.00	166,771.80	145,500.00	81,234.45	119,582.00	125,000.00	125,000.00
Total CHEMICALS:		354,500.00	329,174.05	340,700.00	237,290.66	320,476.00	325,000.00	325,000.00
MAINTENANCE-SOFTENING								
601-0635-010	PUMPHOUSE #1	15,000.00	11,347.23	15,000.00	943.90	1,886.00	15,000.00	15,000.00
601-0635-020	PUMPHOUSE #2	15,000.00	2,862.67	15,000.00	1,677.94	2,178.00	15,000.00	15,000.00
601-0635-030	PUMPHOUSE #3	25,000.00	9,283.24	15,000.00	8,411.12	8,098.00	15,000.00	15,000.00
601-0635-041	HOV DISCHARGE-PUMPHOUS	23,100.00	16,895.25	59,685.00	9,994.50	8,922.00	59,682.00	59,682.00
601-0635-042	HOV DISCHARGE-PUMPHOUS	10,100.00	18,733.33	60,305.00	12,435.98	10,552.00	60,303.00	60,303.00
601-0635-043	HOV DISCHARGE-PUMPHOUS	23,100.00	15,367.50	53,500.00	7,200.00	7,434.00	53,500.00	53,500.00
601-0635-100	LABOR	46,000.00	.00	45,970.00	22,218.95	44,436.00	48,885.00	48,885.00
601-0635-200	MAINT.-SOFTENING EXPENSE	.00	.00	.00	32.76	.00	.00	.00
Total MAINTENANCE-SOFTENING:		157,300.00	74,489.22	264,460.00	62,915.15	83,506.00	267,370.00	267,370.00
WATER TESTING/ANALYSIS								
601-0638-200	WATER TESTING/ANALYSIS E	5,500.00	4,689.02	6,000.00	6,161.92	11,590.00	11,500.00	11,500.00

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Account Number	Account Title	2024 Prior year Budget	2024 Prior year Actual	2025 Current year Budget	2025 Current year Actual	2025-25 Current year Projected budget	2026 Requested Budget	2026 Recommended Budget
	Total WATER TESTING/ANALYSIS:	5,500.00	4,689.02	6,000.00	6,161.92	11,590.00	11,500.00	11,500.00
SUPPLIES AND EXPENSE								
601-0641-200	SUPPLIES EXPENSES	.00	.00	.00	.00	.00	.00	.00
	Total SUPPLIES AND EXPENSE:	.00	.00	.00	.00	.00	.00	.00
MAINTENANCE STORAGE TANKS								
601-0650-100	LABOR	23,000.00	.00	15,325.00	7,661.70	15,322.00	9,780.00	9,780.00
601-0650-200	MAINT. STORAGE TANKS EXP	5,000.00	38,708.80	5,000.00	600.00	1,200.00	5,000.00	5,000.00
	Total MAINTENANCE STORAGE TANKS:	28,000.00	38,708.80	20,325.00	8,261.70	16,522.00	14,780.00	14,780.00
MAINTENANCE OF MAINS								
601-0651-100	LABOR	55,300.00	137.80	64,360.00	30,646.82	61,292.00	74,955.00	74,955.00
601-0651-200	MAINT. OF MAINS EXPENSES	70,000.00	40,321.50	70,000.00	120,797.70	145,000.00	95,000.00	95,000.00
	Total MAINTENANCE OF MAINS:	125,300.00	40,459.30	134,360.00	151,444.52	206,292.00	169,955.00	169,955.00
MAINTENANCE OF SERVICES								
601-0652-100	LABOR	34,500.00	.00	56,700.00	28,348.32	56,692.00	58,660.00	58,660.00
601-0652-200	MAINT. OF SERVICES EXPENS	21,000.00	26,875.38	25,000.00	8,091.88	15,926.00	25,000.00	25,000.00
	Total MAINTENANCE OF SERVICES:	55,500.00	26,875.38	81,700.00	36,440.20	72,618.00	83,660.00	83,660.00
MAINTENANCE OF METERS								
601-0653-100	LABOR	20,100.00	.00	24,520.00	13,024.90	26,048.00	26,070.00	26,070.00
601-0653-200	MAINT. OF METERS EXPENSE	50,000.00	20,261.76	50,000.00	98,610.70	80,552.00	80,000.00	80,000.00
601-0653-201	WHOLESALE METERS	500.00	.00	9,000.00	.00	28,000.00	5,000.00	5,000.00
	Total MAINTENANCE OF METERS:	70,600.00	20,261.76	83,520.00	111,635.60	134,600.00	111,070.00	111,070.00
MAINTENANCE OF HYDRANTS								
601-0654-100	LABOR	20,100.00	.00	15,325.00	6,895.53	13,790.00	13,040.00	13,040.00
601-0654-200	MAINT. OF HYDRANTS EXPEN	25,000.00	28,740.85	25,500.00	11,402.07	8,254.00	25,500.00	25,500.00
	Total MAINTENANCE OF HYDRANTS:	45,100.00	28,740.85	40,825.00	18,297.60	22,044.00	38,540.00	38,540.00

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GIS MAPPING								
601-0655-200	GIS MAPPING	6,000.00	1,429.51	6,200.00	5,284.00	2,788.00	6,200.00	6,200.00
	Total GIS MAPPING:	6,000.00	1,429.51	6,200.00	5,284.00	2,788.00	6,200.00	6,200.00
METER READER								
601-0901-100	WAGES	5,750.00	.00	7,660.00	4,597.02	9,194.00	9,775.00	9,775.00
601-0901-200	METER READER EXPENSES	3,600.00	1,078.24	3,600.00	224.73	448.00	3,600.00	3,600.00
601-0901-201	MAINTENANCE CONTRACT	4,500.00	2,793.29	4,500.00	3,593.97	5,378.00	5,500.00	5,500.00
	Total METER READER:	13,850.00	3,871.53	15,760.00	8,415.72	15,020.00	18,875.00	18,875.00
ADMINISTRATIVE SALARIES								
601-0920-100	WAGES	146,577.00	161,792.24	129,353.00	68,875.94	70,274.00	171,967.00	145,285.00
601-0920-101	SUPT AND ASSISTANT	.00	.00	.00	.00	.00	.00	.00
	Total ADMINISTRATIVE SALARIES:	146,577.00	161,792.24	129,353.00	68,875.94	70,274.00	171,967.00	145,285.00
OFFICE SUPPLIES AND EXPENSE								
601-0921-200	OFFICE SUPPLIES EXPENSES	25,703.00	42,831.86	29,030.00	25,589.50	29,030.00	23,713.00	25,697.00
	Total OFFICE SUPPLIES AND EXPENSE:	25,703.00	42,831.86	29,030.00	25,589.50	29,030.00	23,713.00	25,697.00
OUTSIDE SERVICES								
601-0923-100	MCO ALLOCATED LABOR	.00	289,440.79	.00	76,617.06	.00	.00	.00
601-0923-200	OUTSIDE EXPENSES	13,973.00	13,973.00	13,489.00	11,460.00	14,000.00	15,193.00	15,155.00
	Total OUTSIDE SERVICES:	13,973.00	303,413.79	13,489.00	88,077.06	14,000.00	15,193.00	15,155.00
INSURANCE EXPENSE								
601-0924-200	INSURANCE EXPENSES	11,264.00	11,264.00	14,110.00	7,054.00	14,500.00	13,898.00	13,347.00
	Total INSURANCE EXPENSE:	11,264.00	11,264.00	14,110.00	7,054.00	14,500.00	13,898.00	13,347.00
EMPLOYEE PENSION AND BENEFIT								
601-0926-100	EMPLOYEE PENSION/BENEFIT	.00	.00	.00	.00	.00	.00	.00
601-0926-200	EMPLOYEE PENSION/BENEFIT	230.00	715.94	230.00	.00	.00	.00	.00

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	Total EMPLOYEE PENSION AND BENEFIT:	230.00	715.94	230.00	.00	.00	.00	.00
REGULATORY COMM. EXPENSE								
601-0928-200	REGULATORY COMM. EXPENS	1,800.00	.00	8,500.00	2,728.46	8,500.00	1,800.00	1,800.00
	Total REGULATORY COMM. EXPENSE:	1,800.00	.00	8,500.00	2,728.46	8,500.00	1,800.00	1,800.00
MISC GENERAL EXPENSE								
601-0930-200	MISC GENERAL EXPENSES	.00	.00	10,000.00	.00	10,000.00	10,000.00	10,000.00
	Total MISC GENERAL EXPENSE:	.00	.00	10,000.00	.00	10,000.00	10,000.00	10,000.00
TRANSPORTATION EXPENSE								
601-0933-200	TRANSPORTATION EXPENSES	8,000.00	7,365.45	8,000.00	6,052.80	8,570.00	9,000.00	9,000.00
	Total TRANSPORTATION EXPENSE:	8,000.00	7,365.45	8,000.00	6,052.80	8,570.00	9,000.00	9,000.00
GENERAL PLANT								
601-0935-100	LABOR	14,400.00	.00	15,325.00	3,064.68	6,128.00	9,780.00	9,780.00
601-0935-200	MAINTENANCE GENERAL	32,500.00	11,628.00	32,500.00	4,007.59	12,000.00	32,500.00	32,500.00
	Total GENERAL PLANT:	46,900.00	11,628.00	47,825.00	7,072.27	18,128.00	42,280.00	42,280.00
CAPITAL OUTLAY-METERS								
601-0975-200	METERS	.00	.00	.00	.00	.00	.00	.00
601-0975-201	RADIO HEADS	.00	.00	.00	.00	.00	.00	.00
	Total CAPITAL OUTLAY-METERS:	.00	.00	.00	.00	.00	.00	.00
CAPITAL OUTLAY-OTHER EXPENSE								
601-0977-200	HYDRANTS	15,000.00	.25-	25,000.00	.00	25,000.00	25,000.00	25,000.00
601-0977-201	DISCHARGE PROJECT	.00	.00	.00	.00	.00	.00	.00
601-0977-202	CURTAIN MAIN/SERVICE RELAY	.00	.00	.00	.00	.00	.00	.00
601-0977-203	RELAY-ANNE STREET	.00	.00	.00	.00	.00	.00	.00
601-0977-204	RELAY-JOHN STREET	.00	.00	.00	.00	.00	.00	.00
601-0977-205	GENERATOR	.00	.00	.00	.00	.00	.00	.00
601-0977-206	TRUCK	.00	.00	.00	.00	.00	.00	.00
601-0977-207	WELL #1	.00	.00	.00	.00	.00	.00	.00

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601-0977-208	CATWALKS	.00	.00	.00	.00	.00	.00	.00
601-0977-209	SOFTNER REHAB	.00	.00	.00	.00	.00	.00	.00
601-0977-210	WELL #2 FLOOR REPAIR	.00	.00	.00	.00	.00	.00	.00
601-0977-211	EUGENE CT-LOUISE ST	.00	.00	.00	.00	.00	.00	.00
601-0977-212	W THIRD: WILBUR TO MATTHE	.00	.00	.00	.00	.00	.00	.00
601-0977-213	KUBORN: MATTHEW TO LOUIS	.00	.00	.00	.00	.00	.00	.00
601-0977-214	N WILSON: MAES TO KIMBERLY	.00	.00	.00	.00	.00	.00	.00
601-0977-215	HELEN: KIMBERLY AVE TO 4TH	.00	.00	.00	.00	.00	.00	.00
601-0977-216	WELL#2 DRIVEWAY REPAIR	.00	.00	.00	.00	.00	.00	.00
601-0977-217	DPW BULK STATION	.00	.00	.00	.00	.00	.00	.00
601-0977-218	SOFTNER REHAB WELL #1 & W	.00	.00	.00	.00	.00	.00	.00
601-0977-219	WELL #1 BRINE TANK REPAIR	.00	.00	.00	.00	.00	.00	.00
601-0977-220	RELAY-THIRD ST (RAIL TO JOH	.00	.00	.00	.00	.00	.00	.00
601-0977-221	WELL#3 PULL/INSPECTION	.00	.00	.00	.00	.00	.00	.00
601-0977-222	LINCOLN ST BOOSTER REPLA	.00	.00	.00	.00	.00	.00	.00
601-0977-223	PAUL DRIVE WATERMAIN	.00	.00	.00	.00	.00	.00	.00
601-0977-224	OAK/PINE WATER RECONSTRU	.00	.00	.00	.00	.00	.00	.00
601-0977-225	WELL SECURITY SYSTEMS	.00	.00	.00	.00	.00	.00	.00
601-0977-226	2010 TRUCK REPLACEMENT	.00	.00	.00	.00	.00	.00	.00
601-0977-227	TOWER 1 INSPECT/TOWER 2 P	.00	27,349.87	.00	.00	.00	.00	.00
601-0977-228	SOFTENER VALVES	.00	.00	.00	.00	.00	.00	.00
601-0977-229	WELL 1 & 3 CHLORINE UPGRA	.00	.00	35,000.00	.00	.00	35,000.00	35,000.00
601-0977-230	JD GATOR	.00	.00	.00	.00	.00	.00	.00
601-0977-231	WELL 2 EXTERIOR PAINTING	.00	.00	.00	.00	.00	.00	.00
601-0977-232	KIMBERLY AVE WATER MAIN R	.00	.00	.00	.00	.00	.00	.00
601-0977-233	SUNSET DRIVE RECONSTRUC	.00	.00	.00	.00	.00	.00	.00
601-0977-234	WELHOUSE DRIVE	474,000.00	.26	.00	9,666.41	9,670.00	.00	.00
601-0977-235	WELL #2 PULL AND INSPECTIO	90,000.00	37,093.00	90,000.00	.00	90,000.00	.00	.00
601-0977-236	SCADA SYSTEM UPGRADE/RE	50,000.00	.00	50,000.00	.00	.00	50,000.00	50,000.00
601-0977-237	WELL #3 RESIN REPLACEMENT	125,000.00	.00	125,000.00	.00	.00	125,000.00	125,000.00
601-0977-238	WELL #2 RESIN REPLACEMENT	.00	.00	100,000.00	.00	.00	100,000.00	100,000.00
601-0977-239	CORROSION CONTROL CHEMI	.00	.00	30,000.00	.00	.00	35,000.00	35,000.00
601-0977-240	SCHINDLER DRIVE RECONSTR	.00	.00	.00	.00	.00	445,515.00	445,515.00
601-0977-241	WELL #1 ROOF REPLACEMENT	.00	.00	.00	.00	.00	55,000.00	55,000.00
601-0977-242	PRIVATE LEAD FUNDING	.00	.00	.00	.00	.00	100,000.00	100,000.00
	Total CAPITAL OUTLAY-OTHER EXPENSE:	754,000.00	64,442.88	455,000.00	9,666.41	124,670.00	970,515.00	970,515.00

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Account Number	Account Title	2024 Prior year Budget	2024 Prior year Actual	2025 Current year Budget	2025 Current year Actual	2025-25 Current year Projected budget	2026 Requested Budget	2026 Recommended Budget
PUBLIC CHARGES FOR SERVICES								
601-46-0461	METERED SALES-RESIDENTI	532,000.00	520,599.97	515,000.00	388,818.52	511,758.00	633,450.00	629,462.00
601-46-0462	METERED SALES-COMMERCI	86,000.00	81,634.93	82,000.00	66,482.26	81,512.00	100,860.00	100,260.00
601-46-0463	METERED SALES-INDUSTRIAL	69,000.00	68,610.66	70,000.00	49,623.14	62,924.00	86,100.00	77,397.00
601-46-0464	METERED SALES-MULTI FAM	59,000.00	60,177.90	59,000.00	46,896.42	58,908.00	72,570.00	72,457.00
601-46-0466	OTHER SALES-PUBLIC AUTH	17,000.00	20,408.36	18,000.00	17,472.46	16,724.00	17,000.00	17,000.00
601-46-0467	WHOLESALE WATER	645,000.00	599,775.55	555,000.00	512,767.34	631,116.00	682,650.00	682,650.00
601-46-0469	PRIVATE FIRE PROTECTION	39,000.00	39,728.28	41,000.00	29,673.00	39,564.00	45,000.00	45,000.00
	Total PUBLIC CHARGES FOR SERVICES:	1,447,000.00	1,390,935.65	1,340,000.00	1,111,733.14	1,402,506.00	1,637,630.00	1,624,226.00
INTERGOVN CHRGS FOR SERVICES								
601-47-0470	HYDRANT RENTAL-KIMBERLY	315,000.00	328,881.39	320,000.00	251,615.18	343,782.00	395,000.00	395,000.00
601-47-0471	HYDRANT RENTAL-WHOLESA	64,000.00	63,360.00	64,000.00	47,520.00	63,360.00	89,000.00	89,000.00
601-47-0473	TURNING ON WATER	.00	.00	.00	.00	.00	.00	.00
601-47-0474	OTHER WATER REVENUES	10,000.00	20,526.00	10,000.00	548.82	706.00	15,000.00	15,000.00
601-47-0475	WATER LATERAL ASSESSMENT	1,896.00	1,896.00	1,896.00	.00	1,896.00	405.00	405.00
601-47-0477	CONTRIBUTED CAPITAL	.00	75,476.00	.00	.00	.00	.00	.00
	Total INTERGOVN CHRGS FOR SERVICES:	390,896.00	490,139.39	395,896.00	299,684.00	409,744.00	499,405.00	499,405.00
MISCELLANEOUS REVENUE								
601-48-0415	PRIVATE WATER LATERAL ASS	.00	.00	.00	.00	.00	.00	.00
601-48-0419	INTEREST AND DIVIDENDS	11,000.00	19,400.30	11,000.00	14,662.89	19,500.00	22,500.00	22,500.00
601-48-0420	SPECIAL ASSESSMENT INTERE	246.00	160.48	157.00	.00	150.00	150.00	150.00
601-48-0421	ANTENNA RENTAL (JAN-JUN)	92,100.00	68,915.81	85,000.00	44,202.62	85,040.00	85,040.00	85,040.00
601-48-0480	FORFEITED DISCOUNTS	11,000.00	15,280.22	12,000.00	9,350.28	12,570.00	12,570.00	12,570.00
	Total MISCELLANEOUS REVENUE:	114,346.00	103,756.81	108,157.00	68,215.79	117,260.00	120,260.00	120,260.00
OTHER FINANCING SOURCES								
601-49-0999	TRANSFERS	.00	.00	40,000.00	.00	40,000.00	.00	.00
601-49-4930	FUND BALANCE APPLIED	274,355.00	.00	193,714.00	.00	456,439.00-	477,226.00	465,343.00
	Total OTHER FINANCING SOURCES:	274,355.00	.00	233,714.00	.00	416,439.00-	477,226.00	465,343.00
	WATER DEPARTMENT Revenue Total:	2,226,597.00	1,984,831.85	2,077,767.00	1,479,632.93	1,513,071.00	2,734,521.00	2,709,234.00
	WATER DEPARTMENT Expenditure Total:	2,226,597.00	1,862,325.53	2,077,767.00	1,039,063.97	1,513,071.00	2,734,521.00	2,709,234.00

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	Net Total WATER DEPARTMENT:	.00	122,506.32	.00	440,568.96	.00	.00	.00

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CAPITAL PROJECTS FUND								
TAXES								
701-41-4132	PILOT-US VENTURE	40,000.00	80,482.00	43,500.00	89,497.85	89,497.00	46,200.00	46,200.00
	Total TAXES:	40,000.00	80,482.00	43,500.00	89,497.85	89,497.00	46,200.00	46,200.00
INTERGOVERNMENTAL REVENUES								
701-43-4356	STATE AID - COMPUTERS	41,259.00	41,258.62	41,259.00	41,258.62	41,259.00	41,259.00	41,259.00
	Total INTERGOVERNMENTAL REVENUES:	41,259.00	41,258.62	41,259.00	41,258.62	41,259.00	41,259.00	41,259.00
SOURCE: 44								
701-44-4431	TIF#5 BUILDING PERMITS	.00	7,810.00	10,000.00	.00	.00	.00	.00
701-44-4436	TIF #5 CONSTRUCTION PERMI	.00	.00	.00	.00	.00	.00	.00
701-44-4439	TIF 5 EROSION CONTROL PER	.00	.00	2,000.00	.00	.00	.00	.00
	Total SOURCE: 44:	.00	7,810.00	12,000.00	.00	.00	.00	.00
INTERGOVN CHRGS FOR SERVICES								
701-47-4750	TOWN OF BUCHANAN REIMBU	.00	.00	.00	.00	.00	.00	.00
	Total INTERGOVN CHRGS FOR SERVICES:	.00	.00	.00	.00	.00	.00	.00
MISCELLANEOUS REVENUE								
701-48-4811	INTEREST-TIF #5	1,000.00	114.63	1,000.00	77.68	120.00	120.00	120.00
701-48-4850	DONATIONS	.00	.00	.00	.00	.00	.00	.00
701-48-4860	GRANTS	.00	.00	.00	.00	.00	.00	.00
	Total MISCELLANEOUS REVENUE:	1,000.00	114.63	1,000.00	77.68	120.00	120.00	120.00
OTHER FINANCING SOURCES								
701-49-4900	LOAN PROCEEDS	.00	.00	.00	.00	.00	.00	.00
701-49-4930	FUND BALANCE APPLIED	.00	.00	106,824.00	.00	.00	33,729.00-	33,729.00-
701-49-4975	TRANSFR FROM DEBT SERVIC	.00	.00	.00	.00	.00	.00	.00
	Total OTHER FINANCING SOURCES:	.00	.00	106,824.00	.00	.00	33,729.00-	33,729.00-

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Account Number	Account Title	2024 Prior year Budget	2024 Prior year Actual	2025 Current year Budget	2025 Current year Actual	2025-25 Current year Projected budget	2026 Requested Budget	2026 Recommended Budget
LOCAL ROADS								
701-5341-200	ENGINEERING FEES	10,000.00	.00	5,000.00	85.00	100.00	1,000.00	1,000.00
	Total LOCAL ROADS:	10,000.00	.00	5,000.00	85.00	100.00	1,000.00	1,000.00
DEPARTMENT: 00								
701-5700-902	INCENTIVES TID 5	25,000.00	32,992.81	35,000.00	.00	37,208.00	37,578.00	37,578.00
701-5700-925	TIF #5 EXPENDITURES	10,000.00	18,262.00	14,583.00	7,292.00	14,583.00	15,272.00	15,272.00
701-5700-932	STREET CONSTRUCTION	.00	233,041.29	150,000.00	14,768.16	25,000.00	.00	.00
	Total DEPARTMENT: 00:	35,000.00	284,296.10	199,583.00	22,060.16	76,791.00	52,850.00	52,850.00
	CAPITAL PROJECTS FUND Revenue Total:	82,259.00	129,665.25	204,583.00	130,834.15	130,876.00	53,850.00	53,850.00
	CAPITAL PROJECTS FUND Expenditure Total:	45,000.00	284,296.10	204,583.00	22,145.16	76,891.00	53,850.00	53,850.00
	Net Total CAPITAL PROJECTS FUND:	37,259.00	154,630.85-	.00	108,688.99	53,985.00	.00	.00

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Account Number	Account Title	2024 Prior year Budget	2024 Prior year Actual	2025 Current year Budget	2025 Current year Actual	2025-25 Current year Projected budget	2026 Requested Budget	2026 Recommended Budget
TIF #6								
TAXES								
702-41-4112	TIF #4 DONOR TAX INCREMENT	205,803.00	.00	215,000.00	.00	.00	.00	.00
702-41-4132	PILOT	.00	39,888.88	500.00	6,626.00	6,626.00	76,030.00	76,030.00
Total TAXES:		205,803.00	39,888.88	215,500.00	6,626.00	6,626.00	76,030.00	76,030.00
SOURCE: 42								
702-42-4212	TIF 2019 STREET PROJECTS	.00	13,549.98	.00	.00	.00	.00	.00
702-42-4213	STREET PROJECTS WITHIN TIF	.00	.00	.00	.00	.00	.00	.00
702-42-4250	INTEREST ON ASSESSMENTS	.00	.00	.00	.00	.00	.00	.00
Total SOURCE: 42:		.00	13,549.98	.00	.00	.00	.00	.00
INTERGOVERNMENTAL REVENUES								
702-43-4356	STATE AID - COMPUTERS	.00	.00	.00	.00	.00	.00	.00
Total INTERGOVERNMENTAL REVENUES:		.00	.00	.00	.00	.00	.00	.00
LICENSES AND PERMITS								
702-44-4429	TIF#6 PUD PLAT REVIEW FEES	.00	.00	.00	50.00	50.00	50.00	50.00
702-44-4430	TIF#6 CSM PLAT REVIEW FEES	.00	.00	.00	.00	.00	.00	.00
702-44-4431	BUILDING PERMITS	7,000.00	4,170.00	8,000.00	5,499.82	6,000.00	.00	.00
702-44-4433	ELECTRICAL PERMITS	3,000.00	1,000.00	3,000.00	3,211.80	3,500.00	.00	.00
702-44-4434	PLUMBING PERMITS	5,000.00	1,695.00	5,000.00	1,191.90	1,200.00	.00	.00
702-44-4435	HVAC-HEATING & AIR CONDITI	1,000.00	1,235.00	5,000.00	1,264.27	1,500.00	.00	.00
702-44-4436	CONSTRUCTION PERMITS	.00	.00	.00	2,850.00	2,850.00	.00	.00
702-44-4438	IMPACT FEES	5,000.00	3,000.00	5,000.00	3,000.00	3,000.00	.00	.00
702-44-4439	TIF 6 EROSION CONTROL PER	.00	.00	2,000.00	.00	.00	.00	.00
Total LICENSES AND PERMITS:		21,000.00	11,100.00	28,000.00	17,067.79	18,100.00	50.00	50.00
PUBLIC CHARGES FOR SERVICES								
702-46-4629	CEDARS PARKING LOT RENTAL	.00	.00	.00	.00	.00	.00	.00
Total PUBLIC CHARGES FOR SERVICES:		.00	.00	.00	.00	.00	.00	.00

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Account Number	Account Title	2024 Prior year Budget	2024 Prior year Actual	2025 Current year Budget	2025 Current year Actual	2025-25 Current year Projected budget	2026 Requested Budget	2026 Recommended Budget
MISCELLANEOUS REVENUE								
702-48-4811	INTEREST-TIF #6	10,000.00	42,555.11	25,000.00	21,779.61	30,000.00	30,000.00	30,000.00
702-48-4820	WE ENERGIES GAS REBATES	5,000.00	.00	.00	17,600.00	17,600.00	.00	.00
702-48-4821	WE ENERGIES ELECTRIC REBA	11,000.00	.00	.00	6,744.00	6,800.00	.00	.00
702-48-4830	SALE OF MERCHANDISE & SUP	.00	.00	.00	.00	.00	.00	.00
702-48-4832	SALE OF LAND	.00	.00	.00	.00	.00	.00	.00
702-48-4850	DONATIONS	.00	.00	.00	.00	.00	.00	.00
702-48-4860	GRANTS	65,200.00	52,067.00	.00	.00	.00	.00	.00
	Total MISCELLANEOUS REVENUE:	91,200.00	94,622.11	25,000.00	46,123.61	54,400.00	30,000.00	30,000.00
OTHER FINANCING SOURCES								
702-49-4900	BOND PROCEEDS	.00	.00	.00	.00	.00	.00	.00
702-49-4930	FUND BALANCE APPLIED	2,929,976.00	.00	1,681,631.00	.00	.00	2,089,155.00	1,959,351.00
702-49-4940	COMBINED LOCKS STORM CO	10,000.00	.00	10,000.00	498,791.90	.00	20,000.00	20,000.00
702-49-4950	MISCELLANEOUS INCOME	.00	11,405.23	.00	.00	.00	.00	.00
702-49-4975	TRANSFER FROM DEBT SERVI	.00	214,879.02	.00	.00	.00	.00	.00
702-49-4999	TRANSFER FROM TIF#4	.00	.00	.00	.00	.00	.00	.00
	Total OTHER FINANCING SOURCES:	2,939,976.00	226,284.25	1,691,631.00	498,791.90	.00	2,109,155.00	1,979,351.00
LEGAL FEES								
702-5130-200	LEGAL FEES	15,000.00	7,645.30	70,000.00	2,101.01	5,000.00	7,000.00	7,000.00
	Total LEGAL FEES:	15,000.00	7,645.30	70,000.00	2,101.01	5,000.00	7,000.00	7,000.00
ADMINISTRATIVE								
702-5141-100	WAGES/SALARIES	34,015.00	13,854.60	45,901.00	35,742.33	45,200.00	49,571.00	49,571.00
702-5141-160	SOCIAL SECURITY	2,602.00	846.42	3,511.43	2,847.86	3,500.00	3,767.00	3,767.00
702-5141-161	RETIREMENT	2,347.00	709.41	3,190.12	2,484.03	3,200.00	3,569.00	3,569.00
702-5141-162	HEALTH INSURANCE	2,254.00	782.50	1,878.00	1,486.75	1,878.00	1,878.00	1,878.00
702-5141-163	DENTAL INSURANCE	.00	.00	.00	.00	.00	.00	.00
702-5141-164	LIFE INSURANCE	21.00	7.55	17.50	12.34	18.00	22.00	22.00
702-5141-165	LONG-TERM DISABILITY	173.00	58.54	234.09	194.68	200.00	248.00	248.00
702-5141-200	ADMINISTRATIVE EXPENSES	500.00	61.25	500.00	5.58	200.00	500.00	500.00
	Total ADMINISTRATIVE:	41,912.00	16,320.27	55,232.14	42,773.57	54,196.00	59,555.00	59,555.00

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Account Number	Account Title	2024 Prior year Budget	2024 Prior year Actual	2025 Current year Budget	2025 Current year Actual	2025-25 Current year Projected budget	2026 Requested Budget	2026 Recommended Budget
CENTRAL OFFICE								
702-5143-100	WAGES/SALARIES	51,616.00	42,437.53	39,578.86	26,814.63	34,500.00	55,271.00	55,271.00
702-5143-102	OVERTIME WAGES	.00	127.95	.00	71.52	.00	.00	.00
702-5143-103	PART-TIME WAGES	5,437.00	5,666.05	5,740.00	3,404.54	5,000.00	.00	.00
702-5143-160	SOCIAL SECURITY	4,365.00	3,661.19	3,466.89	2,097.29	3,450.00	4,201.00	4,201.00
702-5143-161	RETIREMENT	3,937.00	3,328.01	3,149.66	2,083.80	3,000.00	3,980.00	3,980.00
702-5143-162	HEALTH INSURANCE	25,541.00	13,242.45	14,198.38	11,187.72	14,000.00	22,776.00	22,776.00
702-5143-163	DENTAL INSURANCE	201.00	169.50	92.52	102.45	92.00	209.00	209.00
702-5143-164	LIFE INSURANCE	110.00	59.44	50.00	23.84	50.00	36.00	36.00
702-5143-165	LONG-TERM DISABILITY	290.00	206.35	172.58	142.50	170.00	298.00	298.00
702-5143-200	CENTRAL OFFICE EXPENSE	18,683.00	15,719.61	18,538.00	23,265.62	25,000.00	15,272.00	22,575.00
	Total CENTRAL OFFICE:	110,180.00	84,618.08	84,986.89	69,193.91	85,262.00	102,043.00	109,346.00
RE-ASSESSMENT								
702-5153-100	WAGES/SALARIES	.00	5,776.63	38,017.51	29,943.20	38,000.00	38,200.00	38,200.00
702-5153-103	PART-TIME WAGES	.00	.00	.00	.00	.00	.00	.00
702-5153-160	SOCIAL SECURITY	.00	480.20	2,908.34	2,472.80	2,900.00	2,903.00	2,903.00
702-5153-161	RETIREMENT	.00	398.60	2,642.22	2,081.02	2,640.00	2,750.00	2,750.00
702-5153-162	HEALTH INSURANCE	.00	500.80	11,358.70	2,378.80	11,300.00	11,388.00	11,388.00
702-5153-163	DENTAL INSURANCE	.00	.00	104.45	.00	100.00	86.00	86.00
702-5153-164	LIFE INSURANCE	.00	.57	14.00	8.66	14.00	16.00	16.00
702-5153-165	LONG-TERM DISABILITY	.00	.00	193.89	164.30	190.00	197.00	197.00
702-5153-200	COMMUNITY DEV-ASSESS EXP	.00	16.00	.00	.00	.00	.00	.00
	Total RE-ASSESSMENT:	.00	7,172.80	55,239.11	37,048.78	55,144.00	55,540.00	55,540.00
UTILITIES								
702-5160-234	UTILITIES EXPENSE	1,300.00	3,866.83	2,500.00	2,281.68	3,200.00	3,500.00	3,500.00
	Total UTILITIES:	1,300.00	3,866.83	2,500.00	2,281.68	3,200.00	3,500.00	3,500.00
STREET DEPARTMENT EQUIPMENT								
702-5331-100	WAGES/SALARIES	34,164.00	7,950.48	53,655.62	38,983.30	50,600.00	51,995.00	51,995.00
702-5331-102	OVERTIME WAGES	.00	.00	.00	609.31	600.00	.00	.00
702-5331-160	SOCIAL SECURITY	2,614.00	583.62	4,104.65	2,994.87	4,000.00	3,952.00	3,952.00
702-5331-161	RETIREMENT	2,357.00	548.62	3,729.07	2,707.97	3,700.00	3,744.00	3,744.00
702-5331-162	HEALTH INSURANCE	7,888.00	1,535.17	16,630.31	7,794.03	16,630.00	11,469.00	11,469.00
702-5331-163	DENTAL INSURANCE	109.00	13.55	163.25	73.21	160.00	96.00	96.00

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Account Number	Account Title	2024 Prior year Budget	2024 Prior year Actual	2025 Current year Budget	2025 Current year Actual	2025-25 Current year Projected budget	2026 Requested Budget	2026 Recommended Budget
702-5331-164	LIFE INSURANCE	34.00	2.09	123.05	39.73	120.00	57.00	57.00
702-5331-165	LONG-TERM DISABILITY	161.00	26.37	273.64	206.86	270.00	256.00	256.00
702-5331-200	STREETS EXPENSES	10,000.00	3,435.45	10,000.00	71.25	10,000.00	10,000.00	10,000.00
	Total STREET DEPARTMENT EQUIPMENT:	57,327.00	14,095.35	88,679.59	53,480.53	86,080.00	81,569.00	81,569.00
LOCAL ROADS								
702-5341-200	ENGINEERING FEES	50,000.00	75,721.90	50,000.00	6,936.57	10,000.00	25,000.00	25,000.00
	Total LOCAL ROADS:	50,000.00	75,721.90	50,000.00	6,936.57	10,000.00	25,000.00	25,000.00
SANITARY SEWERS								
702-5360-299	SANITARY SEWERS	10,000.00	73,000.85	5,000.00	1,552.00	2,500.00	5,000.00	5,000.00
	Total SANITARY SEWERS:	10,000.00	73,000.85	5,000.00	1,552.00	2,500.00	5,000.00	5,000.00
URBAN FORESTRY								
702-5369-200	URBAN FORESTRY	.00	.00	.00	.00	.00	.00	.00
	Total URBAN FORESTRY:	.00	.00	.00	.00	.00	.00	.00
STORM WATER								
702-5370-200	STORM SEWERS	10,000.00	115,414.38	5,000.00	.00	500.00	5,000.00	5,000.00
702-5370-293	CEDARS EAST POND	2,000.00	53,755.90	2,000.00	32,333.24	35,000.00	5,000.00	5,000.00
702-5370-295	MEMORIAL POND	2,000.00	807.30	2,000.00	.00	1,000.00	1,000.00	1,000.00
702-5370-297	TREATY POND	2,000.00	1,011.28	2,000.00	421.29	1,000.00	1,000.00	1,000.00
702-5370-299	CEDARS WEST POND	2,000.00	2,347.30	2,000.00	301.48	1,000.00	1,000.00	1,000.00
	Total STORM WATER:	18,000.00	173,336.16	13,000.00	33,056.01	38,500.00	13,000.00	13,000.00
PARK EQUIPMENT								
702-5520-100	WAGES/SALARIES	11,863.00	12,154.19	31,885.00	22,837.27	28,800.00	32,344.00	32,344.00
702-5520-102	OVERTIME WAGES	.00	.00	.00	285.66	300.00	.00	.00
702-5520-103	TIF PARKS PART-TIME WAGES	10,000.00	.00	10,000.00	.00	.00	10,000.00	10,000.00
702-5520-160	SOCIAL SECURITY	1,673.00	1,037.68	2,439.17	1,834.64	2,200.00	3,218.00	3,218.00
702-5520-161	RETIREMENT	819.00	838.56	2,215.98	1,591.72	2,100.00	3,049.00	3,049.00
702-5520-162	HEALTH INSURANCE	1,127.00	1,126.80	9,645.83	4,546.39	9,645.00	6,524.00	6,524.00
702-5520-163	DENTAL INSURANCE	39.00	.00	117.50	31.16	50.00	39.00	39.00
702-5520-164	LIFE INSURANCE	5.00	4.32	27.45	20.18	20.00	32.00	32.00

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Account Number	Account Title	2024 Prior year Budget	2024 Prior year Actual	2025 Current year Budget	2025 Current year Actual	2025-25 Current year Projected budget	2026 Requested Budget	2026 Recommended Budget
702-5520-165	LONG-TERM DISABILITY	61.00	59.64	162.61	122.45	128.00	159.00	159.00
702-5520-200	PARKS EXPENSES	.00	270.00	500.00	213.75	500.00	500.00	500.00
	Total PARK EQUIPMENT:	25,587.00	15,491.19	56,993.54	31,483.22	43,743.00	55,865.00	55,865.00
CAPITAL EXPENDITURES								
702-5700-900	BANK FEES	.00	.00	.00	.00	.00	.00	.00
702-5700-901	BOND FEES	.00	.00	.00	.00	.00	.00	.00
702-5700-902	INCENTIVES	420,000.00	498,207.92	750,000.00	753,651.42	753,651.00	797,165.00	797,165.00
702-5700-908	SIDEWALKS	.00	.00	500.00	78,951.00	78,951.00	.00	.00
702-5700-910	DEMO/FILL/GRADE	.00	410.00	.00	.00	.00	.00	.00
702-5700-911	STRUCTURAL ANALYSIS	.00	.00	.00	.00	.00	.00	.00
702-5700-912	PARKS EXPENSE	.00	.00	.00	101.03	.00	.00	.00
702-5700-913	OVERLOOK-CENTRAL	688,000.00	4,933.00	688,000.00	369,992.64	500,000.00	300,000.00	300,000.00
702-5700-914	OVERLOOK-WEST	142,000.00	.00	.00	.00	.00	.00	.00
702-5700-920	LAND PURCHASE	.00	.00	.00	.00	.00	250,000.00	250,000.00
702-5700-923	UST REMEDIATION	.00	.00	.00	.00	.00	.00	.00
702-5700-925	TIF #6 EXPENDITURES	15,000.00	109,192.00	10,000.00	1,932.00	1,932.00	5,000.00	5,000.00
702-5700-930	ENVIROMENTAL	15,000.00	.00	5,000.00	.00	.00	5,000.00	5,000.00
702-5700-932	STREET CONSTRUCTION	1,319,000.00	697,913.24	10,000.00	43,061.50	50,000.00	155,000.00	155,000.00
702-5700-950	WATERMAINS	.00	58,927.60	5,000.00	.00	.00	.00	.00
702-5700-955	SERVICES	80,000.00	10,385.00	10,000.00	3,644.00	7,500.00	10,000.00	10,000.00
702-5700-968	CONTINGENCY	.00	.00	.00	.00	.00	.00	.00
702-5700-971	Trail	307,000.00	537,827.07	.00	549,754.07	818,500.00	285,000.00	285,000.00
	Total CAPITAL EXPENDITURES:	2,986,000.00	1,917,795.83	1,478,500.00	1,801,087.66	2,210,534.00	1,807,165.00	1,807,165.00
PRINCIPAL & INTEREST								
702-5810-700	TIF #6 PRINCIPAL	.00	.00	.00	.00	.00	.00	.00
702-5810-710	TIF #6 INTEREST	.00	.00	.00	.00	.00	.00	.00
	Total PRINCIPAL & INTEREST:	.00	.00	.00	.00	.00	.00	.00
DEPARTMENT: 20								
702-5820-200	INTEREST EXPENSE	.00	.00	.00	.00	.00	.00	.00
	Total DEPARTMENT: 20:	.00	.00	.00	.00	.00	.00	.00

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Account Number	Account Title	2024 Prior year Budget	2024 Prior year Actual	2025 Current year Budget	2025 Current year Actual	2025-25 Current year Projected budget	2026 Requested Budget	2026 Recommended Budget
DEPARTMENT: 20								
702-6720-200	TRANSFERS OUT	.00	.00	.00	.00	.00	.00	.00
Total DEPARTMENT: 20:		.00	.00	.00	.00	.00	.00	.00
TIF #6 Revenue Total:		3,257,979.00	385,445.22	1,960,131.00	568,609.30	79,126.00	2,215,235.00	2,085,431.00
TIF #6 Expenditure Total:		3,315,306.00	2,389,064.56	1,960,131.27	2,080,994.94	2,594,159.00	2,215,237.00	2,222,540.00
Net Total TIF #6:		57,327.00-	2,003,619.34-	.27-	1,512,385.64-	2,515,033.00-	2.00-	137,109.00-

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Account Number	Account Title	2024 Prior year Budget	2024 Prior year Actual	2025 Current year Budget	2025 Current year Actual	2025-25 Current year Projected budget	2026 Requested Budget	2026 Recommended Budget
COMMUNITY DEVELOPMT AUTHORITY								
MISCELLANEOUS REVENUE								
703-48-4810	INTEREST INCOME	.00	172,111.70	.00	.00	156,990.00	152,190.00	152,190.00
703-48-4820	LEASE INCOME	.00	115,000.00	.00	.00	120,000.00	125,000.00	125,000.00
	Total MISCELLANEOUS REVENUE:	.00	287,111.70	.00	.00	276,990.00	277,190.00	277,190.00
DEPARTMENT: 00								
703-5700-925	ADMINISTRATION COSTS	.00	.00	.00	.00	.00	.00	.00
	Total DEPARTMENT: 00:	.00	.00	.00	.00	.00	.00	.00
DEPARTMENT: 10								
703-5810-705	BOND PRINCIPAL	115,000.00	115,000.00	120,000.00	.00	120,000.00	152,190.00	152,190.00
	Total DEPARTMENT: 10:	115,000.00	115,000.00	120,000.00	.00	120,000.00	152,190.00	152,190.00
INTEREST ON DEBT								
703-5820-705	BOND INTEREST	161,383.00	205,198.70	156,990.00	.00	156,990.00	125,000.00	125,000.00
703-5820-740	BOND FEES	.00	.00	.00	.00	.00	.00	.00
	Total INTEREST ON DEBT:	161,383.00	205,198.70	156,990.00	.00	156,990.00	125,000.00	125,000.00
	COMMUNITY DEVELOPMT AUTHORITY Revenue Total:	.00	287,111.70	.00	.00	276,990.00	277,190.00	277,190.00
	COMMUNITY DEVELOPMT AUTHORITY Expenditure Total:	276,383.00	320,198.70	276,990.00	.00	276,990.00	277,190.00	277,190.00
	Net Total COMMUNITY DEVELOPMT AUTHORITY:	276,383.00-	33,087.00-	276,990.00-	.00	.00	.00	.00

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Account Number	Account Title	2024 Prior year Budget	2024 Prior year Actual	2025 Current year Budget	2025 Current year Actual	2025-25 Current year Projected budget	2026 Requested Budget	2026 Recommended Budget
FUND: 704								
SOURCE: 47								
704-47-4700	PROCEEDS FROM LT DEBT	.00	.00	.00	.00	.00	.00	.00
Total SOURCE: 47:		.00	.00	.00	.00	.00	.00	.00
SOURCE: 48								
704-48-4810	INTEREST INCOME	.00	301,633.49	.00	201,429.52	205,000.00	50,000.00	50,000.00
704-48-4850	DONATIONS	.00	.00	.00	.00	.00	.00	.00
704-48-4860	GRANTS	.00	.00	.00	.00	.00	.00	.00
Total SOURCE: 48:		.00	301,633.49	.00	201,429.52	205,000.00	50,000.00	50,000.00
SOURCE: 49								
704-49-4900	BOND PROCEEDS	3,400,000.00	.35	.00	2,125,000.00	2,125,000.00	.00	.00
704-49-4930	FUND BALANCE APPLIED	1,960,314.00	.00	10,316,000.00	.00	7,692,550.00	442,550.00	442,550.00
704-49-4950	MISCELLANEOUS INCOME	.00	.00	.00	.00	.00	.00	.00
704-49-4991	TRANSFER IN GENERAL FUND	.00	.00	.00	.00	.00	.00	.00
704-49-4992	TRANSFER IN SAN SEWER UTI	.00	.00	.00	.00	.00	.00	.00
704-49-4993	TRANSFER IN STORMWATER U	.00	.00	.00	.00	.00	.00	.00
704-49-4994	TRANSFER IN WATER UTILITY	.00	.00	.00	.00	.00	.00	.00
Total SOURCE: 49:		5,360,314.00	.35	10,316,000.00	2,125,000.00	9,817,550.00	442,550.00	442,550.00
DEPARTMENT: 30								
704-5130-200	LEGAL FEES	1,000.00	18,439.66	1,000.00	2,550.00	2,550.00	2,550.00	2,550.00
Total DEPARTMENT: 30:		1,000.00	18,439.66	1,000.00	2,550.00	2,550.00	2,550.00	2,550.00
DEPARTMENT: 31								
704-5131-200	LEASE EXPENSES	115,314.00	111,390.00	115,000.00	95,169.39	115,000.00	60,000.00	60,000.00
Total DEPARTMENT: 31:		115,314.00	111,390.00	115,000.00	95,169.39	115,000.00	60,000.00	60,000.00
DEPARTMENT: 32								
704-5132-200	ENGINEERING EXPENSES	244,000.00	124,863.03	200,000.00	55,698.72	200,000.00	5,000.00	5,000.00

DRAFT

Account Number	Account Title	2024 Prior year Budget	2024 Prior year Actual	2025 Current year Budget	2025 Current year Actual	2025-25 Current year Projected budget	2026 Requested Budget	2026 Recommended Budget
	Total DEPARTMENT: 32:	244,000.00	124,863.03	200,000.00	55,698.72	200,000.00	5,000.00	5,000.00
DEPARTMENT: 00								
704-5700-001	CAPITAL OUTLAY	5,000,000.00	953,979.55	10,000,000.00	4,813,427.30	9,500,000.00	425,000.00	425,000.00
704-5700-901	BOND FEES	.00	.00	.00	.00	.00	.00	.00
704-5700-920	LAND ACQUISITION	.00	.00	.00	.00	.00	.00	.00
	Total DEPARTMENT: 00:	5,000,000.00	953,979.55	10,000,000.00	4,813,427.30	9,500,000.00	425,000.00	425,000.00
DEPARTMENT: 00								
704-6700-200	TRANSFERS OUT GENERAL FU	.00	.00	.00	.00	.00	.00	.00
704-6700-201	TRANSFERS OUT SANITARY SE	.00	.00	.00	.00	.00	.00	.00
704-6700-202	TRANSFERS OUT STORMWATE	.00	.00	.00	.00	.00	.00	.00
704-6700-203	TRANSFERS OUT WATER UTILI	.00	.00	.00	.00	.00	.00	.00
	Total DEPARTMENT: 00:	.00	.00	.00	.00	.00	.00	.00
	FUND: 704 Revenue Total:	5,360,314.00	301,633.84	10,316,000.00	2,326,429.52	10,022,550.00	492,550.00	492,550.00
	FUND: 704 Expenditure Total:	5,360,314.00	1,208,672.24	10,316,000.00	4,966,845.41	9,817,550.00	492,550.00	492,550.00
	Net Total FUND: 704:	.00	907,038.40-	.00	2,640,415.89-	205,000.00	.00	.00
	Net Grand Totals:	111,081.00	1,889,223.76-	276,990.35-	701,760.71-	595,876.00-	4,922.00	137,114.00-

Report Criteria:
- Print FUND Titles
- Page and Total by FUND
- Print SOURCE Titles
- Total by SOURCE
- Print DEPARTMENT Titles
- Total by DEPARTMENT
- All Segments Tested for Total Breaks

DRAFT

Village of Kimberly
REQUEST FOR BOARD CONSIDERATION

ITEM DESCRIPTION: Kimberly Safety Center Facility Planning and Development

REPORT PREPARED BY: Fire Chief Chad Smith and Danielle Block, Administrator/DPW

REPORT DATE: 10/13/2025

ADMINISTRATOR'S REVIEW / COMMENTS:

No additional comments to this report DLB

See additional comments attached ______________________________

EXPLANATION:
Given recent modifications to police services within the Village of Kimberly, staff has taken the time to analyze the consider the utilization of the existing Kimberly Safety Center. This facility currently houses the Kimberly Fire Department and Senior Center. In 2024, the Senior Center activities were relocated to the Municipal Complex Civic Wing to allow for Public Works and Parks staff to temporarily utilize the facility during the construction of the new Municipal Services Center.

The future use of the facility will need to incorporate a location for the Outagamie County Sherrif's Department to meet with residents and collaborate with Village staff. Given the previous use of the building as the Kimberly Police Department, the building is designed to easily accommodate this future use. Further, staff have analyzed the future needs of the Kimberly Fire Department. As the demands on our emergency services have increased. The Fire Department is facing operational limitations due to a lack of space within our current facility. We are in need of additional room for equipment storage, training, & administrative functions.

The Kimberly Senior Center space, which is directly connected to the current fire station, presents a rare and strategic opportunity to accommodate both needs without expansion or relocation. This would allow for a seamless expansion of the existing Fire Department footprint to provide immediate, functional space to meet growing needs. It would also allow the Outagamie County Sherriff's Department a secure space to meet with residents, collaborate with staff and complete office work tasks if/as needed.

Key Benefits:

- **Integrated Expansion**: The building's physical connection to the fire station allows for a natural extension of operational space without structural complications or accessibility barriers.
- **Operational Readiness**: Immediate access to additional space will improve readiness, response capabilities, and allow for better training, equipment organization, and support services.
- **Future Planning and Space Needs Analysis**: The Fire Department will soon begin facing operational challenges to meet decontamination room safety requirements and more accessible meeting space. Maintaining the use of the entire facility dedicated to this purpose will ensure the needs of public safety are being met within the facility that was originally intended for public safety. Future needs will likely require reconfiguration and build out of dedicated required Fire Department spaces. Staff is committed to investigating these requirements and potential options in the future.

Staff respectfully requests approval so that we may continue to provide high-quality, efficient emergency and police services to the Village of Kimberly.

Programming and reservation of Senior Center activities will continue to be accommodated within the Civic Center Wing of the Municipal Complex. The current user groups utilizing the Civic Wing and Library for Senior Center activities are: 4 Senior Card Groups, KRA Senior Card Group, Craft Ladies, Senior Quilters, American Legion Executive Meeting.

Recommended action:

Staff recommends approval to maintain the use of the current Kimberly Fire Department/Safety Center building for fire, EMS and police services only.

CHANGE REQUEST

NUMBER: 18 R1

TO:	Trevor Frank, AIA Short Elliot Hendrickson Inc.	Job: Date:	24020 - VoK Street and Parks Department 10.3.2025
CC:	Stephanie Abhold		

DESCRIPTION: Optional Macro Fibers in Lot Pavement

SMA Construction

Materials -	
Recommended dosage of 3.5#/CY ~ 145 CY	$3,770.00
Saw Blade & Extended Cutting time due to fibers in concrete	$910.00

Subtotal:	$4,680.00
Mark-up:	$327.60
Bond:	$75.11

Requesting CONTRACT TIME increase / decrease by _____ working days

TOTAL: **$5,082.71**

The Owner and/or Architect hereby direct SMA Construction Services, LLC to proceed with the performance of the work (including any additional referenced documentation) described above.

SUBMITTED BY CONTRACTOR:	**ACCEPTED BY ARCHITECT**	**AUTHORIZED BY OWNER:**
Kevin Winkler SMA Construction Services	Trevor Frank, AIA Short Elliot Hendrickson Inc.	Danielle Block, P.E. Village Of Kimberly
BY: Kevin Winkler	BY: [signature]	BY:
Date: 10.3.2025	Date: 10-8-25	Date:

APPLICATION FOR PAYMENT

TO OWNER:	PROJECT:	APPLICATION #: 13	Distribution to:
Village of Kimberly	**Kimberly Street and Parks Dept**		[ ] OWNER
515 W. Kimberly Avenue	**Kimberly, WI**		[x] ARCHITECT
Kimberly, WI 54136		PERIOD: **09/01/2025-09/30/2025**	[ ] GENERAL CONTRACTOR
FROM CONTRACTOR:	ARCHITECT:		[ ] SUBCONTRACTOR
SMA Construction Services	Short Elliott Hendrickson Inc.		[ ] CONSTRUCTION MNGR
201 W Walnut Street, Ste 301	425 West Water Street, Ste 300	PROJECT #: 24020	
Green Bay, WI 54303	Appleton, WI 54911	CONTRACT #:	
		CONTRACT DATE: 07/19/2024	

CONTRACTOR'S APPLICATION FOR PAYMENT

Application is made for payment, as shown below, in connection with the Contract.
Continuation Sheet is attached.

1. ORIGINAL CONTRACT SUM		$	9,167,000.00
2. Net change by Change Orders		$	141,240.03
3. CONTRACT SUM TO DATE (Line 1 ± 2)		$	9,308,240.03
4. TOTAL COMPLETED & STORED TO DATE (Column G)		$	8,312,320.03
5. RETAINAGE:			
a. 2.25% of Completed Work (Column D + E) (After 80% complete)	$ 187,027.20		
b. 0.0% of Stored Material (Column F)	$ 0.00		
Total Retainage (Lines 5a + 5b or Total in Column I)		$	187,027.20
6. TOTAL EARNED LESS RETAINAGE (Line 4 Less Line 5 Total)		$	8,125,292.83
7. LESS PREVIOUS CERTIFICATES FOR PAYMENT (Line 6 from prior Certificate)		$	7,350,428.58
8. CURRENT PAYMENT DUE		$	774,864.25
9. BALANCE TO FINISH, INCLUDING RETAINAGE (Line 3 less 6)		$	1,182,947.20

CHANGE ORDER SUMMARY	ADDITIONS	DEDUCTIONS
Total changes approved in previous months by Contractor		
Total approved this Month		
TOTALS		
NET CHANGES by Change Order	141,240.03	

The undersigned Contractor certifies that to the best of the Contractor's knowledge, information and belief the Work covered by this Application for Payment has been completed in accordance with the Contract Documents, that all amounts have been paid by the Contractor for Work for which previous Certificates for Payment were issued and payments received from Contractor and that current payment shown herein is now due.

Signature: [signature] Date: 10-1-2025

State of: WI
County of: Brown
Subscribed and sworn to before me this 1st day of October 2025

STEPHANIE ABHOLD
Notary Public
State of Wisconsin

Notary Public: [signature]
My Commission expires: June 22, 2026

Architect's Certification for Payment

To the best of the architect's knowledge, the architect certifies to the owner the amounts contained within this payment application are just and reasonable. Work is in accordance with the Contract Documents and progress is as indicated. Contractor is entitled to payment of the Amount Certified.

AMOUNT CERTIFIED.. $ 774,864.25

ARCHITECT:

By: [signature] **Date:** 10/2/2025

CONTINUATION SHEET

APPLICATION NO: 13
PERIOD: 09/01/2025-09/30/2025
CONTRACTOR'S PROJECT NO: 24020

A	B	C	D	E	F	G		H	I
ITEM NO.	DESCRIPTION OF WORK	SCHEDULED VALUE	WORK COMPLETED FROM PREVIOUS APPLICATION (D + E)	THIS PERIOD	MATERIALS PRESENTLY STORED (NOT IN D OR E)	TOTAL COMPLETED AND STORED TO DATE (D+E+F)	% (G ÷ C)	BALANCE TO FINISH (C - G)	RETAINAGE (IF VARIABLE RATE)
1	Bonds/Insurance/Builders Risk	$142,400.00	$142,400.00	$0.00		$142,400.00	100%	$0.00	$3,204.00
2	Mobilization	$15,500.00	$15,500.00	$0.00		$15,500.00	100%	$0.00	$348.75
3	Demobilization	$15,500.00	$0.00	$0.00		$0.00	0%	$15,500.00	$0.00
4	General Conditions	$245,400.00	$196,400.00	$15,500.00		$211,900.00	86%	$33,500.00	$4,767.75
5	Demolition	$87,000.00	$87,000.00	$0.00		$87,000.00	100%	$0.00	$1,957.50
6	Site Utilities	$148,700.00	$148,700.00	$0.00		$148,700.00	100%	$0.00	$3,345.75
7	Asphalt Paving	$106,800.00	$0.00	$0.00		$0.00	0%	$106,800.00	$0.00
8	Earthwork	$245,000.00	$226,400.00	$7,500.00		$233,900.00	95%	$11,100.00	$5,262.75
9	Fencing	$117,500.00	$0.00	$0.00		$0.00	0%	$117,500.00	$0.00
10	Landscaping	$13,200.00	$0.00	$0.00		$0.00	0%	$13,200.00	$0.00
11	Building Concrete - Material	$102,300.00	$102,300.00	$0.00		$102,300.00	100%	$0.00	$2,301.75
12	Building Concrete - Labor	$228,500.00	$228,500.00	$0.00		$228,500.00	100%	$0.00	$5,141.25
13	Concrete Slabs - Material	$137,500.00	$131,100.00	$6,400.00		$137,500.00	100%	$0.00	$3,093.75
14	Concrete Slabs - Labor	$67,500.00	$63,800.00	$3,700.00		$67,500.00	100%	$0.00	$1,518.75
15	Concrete Reinforcing - Material	$82,300.00	$82,300.00	$0.00		$82,300.00	100%	$0.00	$1,851.75
16	Site Concrete	$135,000.00	$101,800.00	$20,100.00		$121,900.00	90%	$13,100.00	$2,742.75
17	Precast - Shop Drawings/Engineering	$47,500.00	$47,500.00	$0.00		$47,500.00	100%	$0.00	$1,068.75
18	Precast - Material/Delivery	$895,600.00	$895,600.00	$0.00		$895,600.00	100%	$0.00	$20,151.00
19	Precast - Erection/Finish	$283,600.00	$281,500.00	$2,100.00		$283,600.00	100%	$0.00	$6,381.00
20	Masonry - Materials	$104,400.00	$104,400.00	$0.00		$104,400.00	100%	$0.00	$2,349.00
21	Masonry - Labor	$137,600.00	$134,800.00	$2,800.00		$137,600.00	100%	$0.00	$3,096.00
22	Structural Steel - Materials	$218,100.00	$218,100.00	$0.00		$218,100.00	100%	$0.00	$4,907.25
23	Steel Joists/Decking - Materials	$275,200.00	$275,200.00	$0.00		$275,200.00	100%	$0.00	$6,192.00
24	Misc Steel - Materials	$78,100.00	$7,800.00	$70,300.00		$78,100.00	100%	$0.00	$1,757.25
25	Steel Installation	$169,700.00	$153,300.00	$16,400.00		$169,700.00	100%	$0.00	$3,818.25
26	Carpentry - Material	$97,400.00	$68,500.00	$28,900.00		$97,400.00	100%	$0.00	$2,191.50
27	Carpentry - Labor	$93,400.00	$37,750.00	$32,400.00		$70,150.00	75%	$23,250.00	$1,578.38
28	Casework - Materials	$69,600.00	$6,900.00	$35,200.00		$42,100.00	60%	$27,500.00	$947.25
29	Insulation/Air Barrier/Caulking	$49,500.00	$42,250.00	$7,250.00		$49,500.00	100%	$0.00	$1,113.75
30	Roofing - Materials	$454,800.00	$434,300.00	$20,500.00		$454,800.00	100%	$0.00	$10,233.00
31	Roofing - Labor	$302,300.00	$273,400.00	$14,500.00		$287,900.00	95%	$14,400.00	$6,477.75
32	Metal Wall Panels	$91,400.00	$91,400.00	$0.00		$91,400.00	100%	$0.00	$2,056.50

CONTINUATION SHEET

APPLICATION NO: 13
PERIOD: 09/01/2025-09/30/2025
CONTRACTOR'S PROJECT NO: 24020

A	B	C	D	E	F	G		H	I
ITEM NO.	DESCRIPTION OF WORK	SCHEDULED VALUE	WORK COMPLETED FROM PREVIOUS APPLICATION (D + E)	WORK COMPLETED THIS PERIOD	MATERIALS PRESENTLY STORED (NOT IN D OR E)	TOTAL COMPLETED AND STORED TO DATE (D+E+F)	% (G ÷ C)	BALANCE TO FINISH (C - G)	RETAINAGE (IF VARIABLE RATE)
33	Doors/Frames/Hardware	$90,500.00	$63,050.00	$13,750.00		$76,800.00	85%	$13,700.00	$1,728.00
34	Overhead Doors	$123,900.00	$0.00	$0.00		$0.00	0%	$123,900.00	$0.00
35	Aluminum/Glazing - Material	$97,600.00	$97,600.00	$0.00		$97,600.00	100%	$0.00	$2,196.00
36	Aluminum/Glazing - Labor	$81,800.00	$77,700.00	$0.00		$77,700.00	95%	$4,100.00	$1,748.25
37	Gypsum Board Assemblies - Material	$81,600.00	$81,600.00	$0.00		$81,600.00	100%	$0.00	$1,836.00
38	Gypsum Board Assemblies - Labor	$115,700.00	$115,700.00	$0.00		$115,700.00	100%	$0.00	$2,603.25
39	Acoustical Ceilings	$31,900.00	$19,400.00	$0.00		$19,400.00	61%	$12,500.00	$436.50
40	Flooring - Materials	$48,500.00	$36,000.00	$12,500.00		$48,500.00	100%	$0.00	$1,091.25
41	Flooring - Labor	$32,300.00	$0.00	$19,500.00		$19,500.00	60%	$12,800.00	$438.75
42	Painting - Material	$45,300.00	$9,000.00	$22,750.00		$31,750.00	70%	$13,550.00	$714.38
43	Painting - Labor	$113,500.00	$17,500.00	$50,800.00		$68,300.00	60%	$45,200.00	$1,536.75
44	Division 10 Materials	$25,600.00	$0.00	$12,800.00		$12,800.00	50%	$12,800.00	$288.00
45	Metal Lockers	$17,000.00	$0.00	$0.00		$0.00	0%	$17,000.00	$0.00
46	Window Blinds	$8,800.00	$0.00	$4,400.00		$4,400.00	50%	$4,400.00	$99.00
47	Fire Protection Shop Dwgs/Engineering	$9,500.00	$9,500.00	$0.00		$9,500.00	100%	$0.00	$213.75
48	Fire Protection - Material	$48,400.00	$48,400.00	$0.00		$48,400.00	100%	$0.00	$1,089.00
49	Fire Protection Labor	$41,600.00	$30,600.00	$9,000.00		$39,600.00	95%	$2,000.00	$891.00
50	Plumbing Underground	$102,600.00	$102,600.00	$0.00		$102,600.00	100%	$0.00	$2,308.50
51	Plumbing Rough-In Labor	$205,300.00	$144,600.00	$40,800.00		$185,400.00	90%	$19,900.00	$4,171.50
52	Plumbing Rough-In Materials	$215,100.00	$183,700.00	$21,500.00		$205,200.00	95%	$9,900.00	$4,617.00
53	Plumbing Finishes Labor	$46,500.00	$0.00	$23,300.00		$23,300.00	50%	$23,200.00	$524.25
54	Plumbing Fixture/Equipt Materials	$185,200.00	$158,000.00	$18,500.00		$176,500.00	95%	$8,700.00	$3,971.25
55	Plumbing Insulation	$50,800.00	$16,600.00	$19,100.00		$35,700.00	70%	$15,100.00	$803.25
56	HVAC Submittals/Mobilize	$18,300.00	$18,300.00	$0.00		$18,300.00	100%	$0.00	$411.75
57	HVAC Equipment - Material	$347,500.00	$347,500.00	$0.00		$347,500.00	100%	$0.00	$7,818.75
58	HVAC Equipment - Labor	$35,500.00	$24,900.00	$7,200.00		$32,100.00	90%	$3,400.00	$722.25
59	HVAC Piping - Material	$147,500.00	$102,900.00	$29,800.00		$132,700.00	90%	$14,800.00	$2,985.75
60	HVAC Piping - Labor	$185,600.00	$111,700.00	$56,200.00		$167,900.00	90%	$17,700.00	$3,777.75
61	HVAC Sheet Metal - Material	$83,100.00	$70,650.00	$5,200.00		$75,850.00	91%	$7,250.00	$1,706.63
62	HVAC Sheet Metal- Labor	$193,200.00	$167,100.00	$19,300.00		$186,400.00	96%	$6,800.00	$4,194.00
63	HVAC Insulation	$67,700.00	$27,200.00	$16,900.00		$44,100.00	65%	$23,600.00	$992.25

CONTINUATION SHEET

APPLICATION NO: 13
PERIOD: 09/01/2025-09/30/2025
CONTRACTOR'S PROJECT NO: 24020

A	B	C	D	E	F	G		H	I
ITEM NO.	DESCRIPTION OF WORK	SCHEDULED VALUE	WORK COMPLETED FROM PREVIOUS APPLICATION (D + E)	WORK COMPLETED THIS PERIOD	MATERIALS PRESENTLY STORED (NOT IN D OR E)	TOTAL COMPLETED AND STORED TO DATE (D+E+F)	% (G ÷ C)	BALANCE TO FINISH (C - G)	RETAINAGE (IF VARIABLE RATE)
64	HVAC Controls	$283,300.00	$145,400.00	$25,800.00		$171,200.00	60%	$112,100.00	$3,852.00
65	HVAC Testing & Balancing	$8,300.00	$0.00	$0.00		$0.00	0%	$8,300.00	$0.00
66	Electrical Gear - Material	$158,300.00	$150,850.00	$4,850.00		$155,700.00	98%	$2,600.00	$3,503.25
67	Electrical Lighting - Material	$65,300.00	$42,100.00	$13,500.00		$55,600.00	85%	$9,700.00	$1,251.00
68	Electrical Rough-in Material	$211,500.00	$161,050.00	$32,200.00		$193,250.00	91%	$18,250.00	$4,348.13
69	Electrical - Labor	$228,500.00	$183,800.00	$11,400.00		$195,200.00	85%	$33,300.00	$4,392.00
70	Fire Alarm	$18,900.00	$11,380.00	$0.00		$11,380.00	60%	$7,520.00	$256.05
71	Communications	$30,200.00	$3,100.00	$18,100.00		$21,200.00	70%	$9,000.00	$477.00
72	Alternate #1 - Ionization System	$7,000.00	$0.00	$0.00		$0.00	0%	$7,000.00	$0.00
73	Change Order #1	$141,240.03	$141,240.03	$0.00		$141,240.03	100%	$0.00	$3,177.90
74									
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91									
	GRAND TOTALS	$9,308,240.03	$7,519,620.03	$792,700.00	$0.00	$8,312,320.03	89%	$995,920.00	$187,027.20

201 W. Walnut St., Ste 301, Green Bay, WI 54303
920-438-3833 phone / 920-438-3837 fax
www.smaconstructionservices.com

PARTIAL LIEN WAIVER

RE: Project Name: Kimberly Street and Parks Dept
Address: Kimberly, WI
Project Number: 24020

IN CONSIDERATION OF THE SUM OF: ($774,864.25) Seven hundred seventy four thousand eight hundred sixty four dollars and twenty five cents.

The receipt of which is hereby acknowledged, the undersigned does hereby WAIVE, RELEASE AND FOREVER DISCHARGE any and all liens, claims or rights of liens on or against the premises described above for and on account of work performed and labor, equipment and or material supplied at or in connection with construction or improvement at the premises described above, THIS WAIVER IS CONDITIONAL UPON ACTUAL PAYMENT OF THE AMOUNT SHOWN ABOVE.

THROUGH DATE: 09/30/2025 SERVICE SUPPLIED: Building Construction

Mike Abhold

BY: Michael Abhold
COMPANY NAME: SMA Construction Services, LLC
ADDRESS: 201 W. Walnut St. Ste 301, Green Bay, WI 54303

STEPHANIE ABHOLD
Notary Public
State of Wisconsin

Subscribed and sworn before me this 1st day of October, 2025

State of: Wisconsin County of: Brown

Steph Abhold

Notary Public: Stephanie Abhold

My commission expires: June 22, 2026

Village of Kimberly
REQUEST FOR BOARD CONSIDERATION

ITEM DESCRIPTION: Municipal Code Updates – Chapter 430	
REPORT PREPARED BY: Danielle Block, Administrator/DPW	
REPORT DATE: October 13, 2025	

ADMINISTRATOR'S REVIEW / COMMENTS:

No additional comments to this report DLB

See additional comments attached ______________________

EXPLANATION:

Staff have worked to revise Chapter 430 of the Village's Municipal Code to:

- Bring insurance requirements in line with CVMIC's recommendations.
- Reference the fee schedule versus specific dollar amounts.
- Update Street Commissioner to Director of Public Works.
- Clarify the requirement for new sidewalk installations versus ongoing maintenance and reconstruction of existing sidewalk surfaces.

RECOMMENDED ACTION: Approve Ordinance 9, Series of 2025.

VILLAGE OF KIMBERLY
OUTAGAMIE COUNTY, WISCONSIN
ORDINANCE NUMBER 9, SERIES OF 2025

AN ORDINANCE AMENDING CHAPTER 430, STREETS AND SIDEWALKS CODE OF THE VILLAGE OF KIMBERLY MUNICIPAL CODE RELATED TO POSITION TITLE AND FEES

BE IT ORDAINED by the Village Board of Trustees, Village of Kimberly, Outagamie County, Wisconsin as follows:

Section 1. Chapter 430, Streets and Sidewalks, of Municipal Code, is hereby amended to read as follows:

§430-3 Regulation of underground utilities.

B. Approval of location. The location of any and all such underground construction must have the approval of the Building Inspector or ~~Street Commissioner~~ Director of Public Works.

C. Filing plans. Complete plans for any such construction must be filed with and be approved by the Building Inspector or ~~Street Commissioner~~ Director of Public Works before construction can begin.

D. Inspection. On request of the Building Inspector or ~~Street Commissioner~~ Director of Public Works, the utility company must provide opportunity for him to check any construction before it may be covered.

E. Conflict with other utilities. If the grade or elevation herein set for the underground construction of utilities shall, in any instance, conflict with other existing utilities, the utility shall be required to lower the elevation of its underground construction or of the storm sewer, at the election of the Building Inspector or ~~Street Commissioner~~ Director of Public Works and in accordance with his or her directions and specifications.

F. Establishment of grade. At the request of the utility company, the Building Inspector or ~~Street Commissioner~~ Director of Public Works shall, at the Village's expense, give the utility company an established grade on any streets, alleys, public parks or easements where it proposes to install underground utilities.

G. Emergency. In case of an emergency, when immediate action is necessary in order to protect life or property, the utility company may proceed with underground construction subject to obtaining the approval of such work by the Building Inspector or ~~Street Commissioner~~ Director of Public Works as soon thereafter as is reasonably possible.

§ 430-4. Removal of rubbish and dirt from sidewalks.

No owner or occupant shall allow the sidewalk abutting on his/her premises to be littered with rubbish or dirt. If such owner or occupant shall refuse or fail to remove any such rubbish or dirt when notified to do so by the ~~Street Commissioner~~ Director of Public Works or Building Inspector, the ~~Street Commissioner~~ Director of Public Works or Building Inspector may cause the same to be done and report the cost thereof to the Village Administrator, who shall spread the cost on the tax roll as a special tax against the premises, pursuant to § 66.0627, Wis. Stats., or such cost may be recovered in an action against the owner or occupant.

§ 430-5. Construction and repair of sidewalks.

A. Sidewalk repair or construction

(1) It shall be the duty of the abutting owner to build, ~~repair,~~ and construct ~~and perpetually maintain~~ sidewalks along or upon any street, alley or highway in the Village of Kimberly and to pay the cost thereof pursuant to § 430-22E. Whenever the Village Board shall, by resolution, determine that a sidewalk be laid~~, rebuilt, repaired, lowered or raised~~ along or upon any public street, alley or highway within the Village of Kimberly, it shall proceed according to § 66.0907, Wis. Stats.

B. Sidewalk permit required. No person shall hereafter lay, remove, replace or repair any public sidewalk within the Village of Kimberly unless he/she is under contract with the Village of Kimberly to do such work or has obtained a sidewalk permit therefor from the Village at least ~~five~~ ten days before work is proposed to be undertaken. ~~No fee shall be charged for such permits.~~

C. Standard specifications for sidewalk.

(1) General. Concrete sidewalk construction shall meet the specifications and provisions set forth in this section and shall be constructed in locations and to line and grade as established by the Village of Kimberly. The first line and grade will be free of charge. If the property owner does not immediately follow with construction and a new grade and line are required, a fee ~~of $40 shall be assessed to property owner~~ shall be applied as set forth in the Fee Schedule maintained by the Clerk's office, plus actual Village expenses. Fees shall be paid to the designated Village official, who shall issue a receipt.

D. Repair or replacement of defective sidewalks. The Village shall ~~Pursuant to § 66.0907, Wis. Stats., the Village Board may order at any time property owners to~~ repair or remove and replace any sidewalk which is unsafe, defective or insufficient. If the property owner is responsible for such damage, property owner shall repair or remove and replace any sidewalk which is unsafe, defective or insufficient. Pursuant to § 66.0907, Wis. Stats., the Village Board may order at any time such responsible property owner to repair or remove and replace any sidewalk which is unsafe, defective or insufficient. If the property owner shall fail to so repair or remove and replace such sidewalk within 20 days after service of the notice provided in § 66.0907, Wis. Stats., the Village Board shall repair or construct such sidewalk and the Village Administrator shall enter the total cost thereof upon the tax roll as a special tax against said lot or parcel of land. If a life-threatening situation exists which is caused by a sidewalk in need of repair, the ~~Street Commissioner~~ Director of Public Works or Building Inspector shall direct the property owner to make repairs within seven days. If the property owner shall fail to repair such sidewalk within the required period, the Village Board shall make the necessary repairs, and the Village Administrator shall enter the total cost thereof on the tax roll as a special tax against said parcel.

§ 430-6. Excavations of streets, alleys, public ways and grounds.

A. Street ~~opening~~ excavation permit required. No person, partnership or corporation, or their agents or employees or contractors, shall make or cause to be made any opening or excavation in any public street, public alley, public way, public ditch, public ground, public sidewalk or Village-owned easement within the Village of Kimberly without a street ~~opening~~ excavation permit from the designated Village official.

B. Application for street ~~opening~~ excavation permit. The application for a street opening permit shall be in writing and signed by the applicant or applicant's agent. The applicant shall submit to the designated Village official at the time the permit is applied for sufficient information relating to the work to be done, including the general location and nature of the work and the method the applicant proposes to use in doing the work. The designated Village official shall determine if sufficient information is submitted.

H. Bond: guarantee of work

(1) Indemnity bond requirement. Before a street opening permit for excavating or opening any public street, sidewalk, ditch, alley or public right-of-way may be issued, the applicant must execute and deposit with the Village of Kimberly an indemnity bond approved by the Village Board in the sum of $~~10,000~~5,000, conditioned that the applicant will indemnify and save harmless the Village of Kimberly and its officers from all liability for accidents and damage caused by any of the work covered by the applicant's permit and that the applicant will fill up and place in good and safe condition all excavations and openings made in the street and will replace and restore the pavement over any opening the applicant may make as near as can be to the state and condition in which the applicant found it, and keep and maintain the same in such condition, normal wear and tear excepted, to the satisfaction of the designated Village official for a period of five years, and that the applicant will pay all fines or forfeitures imposed for any violation of any rule, regulation or ordinance governing street openings or drainlaying adopted by the Village Board and will repair any damage done to existing improvements during the

progress of the excavation in accordance with the ordinances, rules and regulations of the Village of Kimberly. Such statement shall also guarantee that, if the Village of Kimberly shall elect to make the street repair, the person opening the street will pay all costs of making such repair and of maintaining the same for five years.

I. Public utilities. All public utilities as defined in §§ 66.0801 and 196.01, Wis. Stats., are hereby required to be bound by the terms and conditions of this section and § 430-7 and any and all subsections thereunder, except that a public utility as defined within this section shall not be required to post the ~~$10,000~~ indemnity bond nor annual bond.

§430-7. Regulations governing excavations and openings.

A. Frozen ground. No openings in the streets, alleys, sidewalks or public ways shall be permitted between November 15 and May 1 except where it is determined by the ~~Street Commissioner~~ Director of Public Works to be an emergency excavation.

B. Protection of public.

(1) Every opening and excavation shall be enclosed with sufficient barriers, signing, and such other traffic control devices as may be required by the ~~Street Commissioner~~ Director of Public Works and in accordance with Section VI of the Manual on Uniform Traffic Control Devices Sufficient warning lights shall be kept on from sunset to sunrise. No open-flame warning devices shall be used. Except by special permission from the ~~Street Commissioner~~Director of Public Works, no trench shall be excavated more than 250 feet in advance of pipe or conduit laying nor left unfilled more than 500 feet from where pipe or conduit has been laid.

C. Pavement removal.

(2) If the pavement is damaged during excavation beyond the original saw cut lines, it shall be saw cut again along neat, straight lines. The finished saw cut shall leave a regular rectangular section for pavement replacement. Should the street opening occur within, adjacent or close to an existing patch or require more than one opening within a short distance, the permittee shall identify and locate the existing patches or additional openings on the permit application form. The ~~Street Commissioner~~Director of Public Works shall, on the basis of an on-site inspection, approximate the boundaries of the pavement replacement area.

(4) The ~~Street Commissioner~~Director of Public Works may order the permittee to remove and replace up to one full- lane width of pavement along the patched or excavated area. Special care shall be taken with concrete pavement to produce a vertical face on the existing concrete at the point of the saw cut to ensure a full depth of concrete at the joint.

E. Backfilling.

(1) All backfill material shall be free from cinders, ashes, refuse, vegetable or organic matter, boulders, rocks or stones greater than eight inches in their greatest dimension, frozen lumps or other material which, in the opinion of the ~~Street Commissioner~~Director of Public Works, is unsuitable.

(2) In refilling the excavation, if there is not sufficient material excavated suitable for refilling, the deficiency shall be made up with material, approved prior to use by the ~~Street Commissioner~~Director of Public Works, hauled in.

F. Notice. It shall be the duty of the permittee to notify the ~~Street Commissioner~~Director of Public Works and all public and private individuals, firms and corporations affected by the work to be done at least one business day before such work is to commence. The ~~Street Commissioner~~Director of Public Works shall also be notified at least four hours prior to backfilling and/or restoring the surface.

G. Pavement replacement.

(3) Concrete pavement shall be placed to the full depth of the existing pavement or six inches, whichever is greater. Concrete used shall not contain calcium chloride. The surface shall be given a light broom finish. The edges shall be tooled to prevent spalling at the saw cut edge. The surface shall be evenly and completely sealed with a white pigmented curing compound. The surface shall be protected from traffic for a minimum of three days. Tie bars shall be installed as directed by the ~~Street Commissioner~~Director of Public Works. All such construction shall be subject to Wisconsin Department of Transportation standards when applicable.

I. Excavation in new streets limited. Whenever the Village Board determines to provide for the permanent improvement or repaving of any street, such determination shall be made not less than 30 days before the work of improvement or repaving shall begin. Immediately after such determination by the Village Board, the ~~Street Commissioner~~Director of Public Works shall notify in writing each person, utility or other agency owning or controlling any sewer, water main, conduit or other utility in or under said street or any real property abutting said street that all such excavation work in such street must be completed within 30 days. After such permanent improvement or repaving, no permit shall be issued to open or excavate said street for a period of five years after the date of improvement or repaving unless, in the opinion of the ~~Street Commissioner~~Director of Public Works, conditions exist which make it absolutely essential that the permit be issued. Every effort shall be made to place gas, electric, telephone and television cable lines in street terraces.

§ 430-8. Obstructions and encroachments.

C. Issuance of permit.

(1) The ~~Street Commissioner~~Director of Public Works and Building Inspector are authorized to issue a permit which allows property owners to place certain fixtures on sidewalks which immediately adjoin their property. In determining if a permit shall be authorized, all of the following requirements must be met:

…

(2) Upon reviewing the permit application, if it is determined by the ~~Street Commissioner~~ Director of Public Works or Building Inspector that all of the above requirements have been met, he/she shall issue the permit. Said permit may be revoked by the Village President, ~~Street Commissioner~~ Director of Public Works, Village Administrator, Building Inspector or any Village law enforcement officer ("Village enforcement officials") at any time when one or more of the above requirements are not complied with or if he/she determines that the placement of the fixture(s) endangers the safety of the pedestrians who utilize the sidewalks.

D. The fee for a street obstruction and/or encroachment shall be as set forth in the Fee Schedule maintained by the Clerk's office, plus actual Village expenses. Permit fees shall be paid to the designated Village official, who shall issue a receipt.

~~D.~~E. Removal of sidewalk obstructions and encroachments. In addition to any other penalty imposed, if any Village enforcement official determines that a sidewalk is unlawfully obstructed in violation of this section, he/she shall issue a written notice to the owner or occupant of the premises which adjoins the obstructed sidewalk directing that the obstruction be removed within 24 hours.

~~E.~~F. Removal of obstructions and encroachments located in the Village streets, alleys, public grounds or lands dedicated for public use. In addition to any other penalty imposed, if any Village enforcement official determines that a Village street, alley, public grounds or land dedicated for public use is obstructed or encumbered, he/she shall issue a written notice to the property owner of the premises which adjoins the obstructed public area directing that the obstruction be removed within 24 hours.

~~F.~~G. Failure to remove obstruction.

§430-9. Street privilege permit.

A. When required. Street privilege permits for the use of the streets, alleys, sidewalks or other public ways or places of the Village may be granted to applicants by the ~~Street Commissioner~~Director of Public Works for the purpose of encumbering the street, alley, sidewalk or way with materials necessary in and about the construction or demolition of any building or structure, provided such applicant has complied with the other requirements of this section and has obtained a building permit if required by this Code. The ~~Street Commissioner~~ Director of Public Works shall request advisory recommendations from the Chief of Police and Building Inspector prior to issuance of the street privilege permit. Village officials may attach conditions to the permit, including proof of liability insurance.

B. Bond. No street privilege permit shall be issued until the applicant shall execute and file with the ~~Street Commissioner~~Director of Public Works a bond not exceeding $~~20~~5,000, conditioned that the applicant will indemnify and save harmless the Village from all liability for accidents or damage caused by reason of operations under said permit and will remove such encumbrance upon termination of the operations and will leave the vacated premises in a clean and sanitary condition and repair any and all damage to the streets, alleys, sidewalks or public property of the Village of Kimberly resulting from such building operations.

C. Fee. The fee for a street privilege permit shall be ~~in the sum of $10, plus any actual Village of Kimberly costs~~ as set forth in the Fee Schedule maintained by the Clerk's office, plus actual Village expenses. Permit fees shall be paid to the designated Village official, who shall issue a receipt.

D. Conditions of occupancy. The permission to occupy or obstruct the streets, alleys, sidewalks or public grounds is intended only for use in connection with the actual erection, alteration, repair, or removal of buildings or structures and shall be given upon the following terms and conditions and subject to revocation without notice by the ~~Street Commissioner~~ Director of Public Works, Chief of Police or Building Inspector for violation thereof:

E. Termination. All street privilege permits shall automatically terminate at the end of three months from the date of issuance unless an earlier termination date is specified thereon at the discretion of the ~~Street Commissioner~~ Director of Public Works.

F. Removal by Village. In addition to any other penalty imposed, if the owner or occupant of the premises adjoining any lawfully obstructed sidewalk shall neglect to remove such obstruction within 24 hours after such notice from the ~~Street Commissioner~~ Director of Public Works, Chief of Police or Building Inspector to do so, it shall be the duty of the ~~Street Commissioner~~ Director of Public Works, Chief of Police or Building Inspector to remove such obstruction and make return of the costs and expenses thereof to the Village Administrator, who shall enter such cost on the next annual tax roll as a special charge against the property abutting such obstructed sidewalk, and such sum shall be levied and collected as other special taxes against real estate.

§430-10. Snow and ice removal.

B. Removal of snow from sidewalks. If the owner, occupant or person in charge of any parcel or lot which fronts upon or adjoins any sidewalk shall fail to keep said sidewalk clear of snow and ice as set forth in Subsection A, the ~~Street Commissioner~~ Director of Public Works or Village law enforcement officers shall take the following action: If the ~~Street Commissioner~~ Director of Public Works or a Village law enforcement officer determines that the failure to remove the snow and ice from the sidewalk creates an immediate danger to the public health and/or safety, the ~~Street Commissioner~~ Director of Public Works or law enforcement officer shall immediately cause the removal of the snow and/or ice.

D. Enforcement. The ~~Street Commissioner~~Director of Public Works, his/her designees and all sworn law enforcement officers are hereby authorized and directed to enforce the provisions of this Section.

F. Abatement expense. Failure of the owner, occupant or person in charge of any parcel or lot to cause the removal of snow and/or ice within the time established under Subsection A shall result in the ~~Street Commissioner~~ Director of Public Works causing the removal of said snow and/or ice.

§430-12. Vaults.

All vaults and cisterns under sidewalks shall be prohibited, except in areas specifically approved by the Village Board, Director of Public Works or its designee.

§430-14. Special event vending permit.

C. Conditions of permit. In addition to any other conditions imposed by the Village Board, all permittees shall fully comply with the following requirements:

(1) Liability insurance. To hold a valid permit, the vendor must have in force adequate liability insurance. Adequate liability insurance is liability insurance holding the Village of Kimberly and its employees and agents harmless and to indemnify and defend the Village of Kimberly, its employees and agents against all claims, liability, loss, damage or expense incurred by the Village of Kimberly with adequate liability policy limits on account of any damage caused by or resulting from the activities for which the permit is granted. As evidence of the applicant's ability to perform this condition of the permit, the applicant shall furnish a certificate of insurance evidencing the existence of comprehensive general liability insurance (including contractual liability insurance with the Village of Kimberly being named as an additional insured). Adequate liability limits means minimum limits of $1,000,000 per occurrence for bodily injury and minimum limits of $1,00~~5~~0,000 per occurrence for

property damage. The certificate of insurance shall provide 30 days' written notice to the Village upon cancellation or nonrenewal or material change in the policy. Proof of insurance shall be submitted to the Village Administrator a minimum of seven days before the start of the event.

(5) Fee. The fee for a special event vending permit shall be as set forth in the Fee Schedule maintained by the Clerk's office, plus actual Village expenses. Permit fees shall be paid to the designated Village official, who shall issue a receipt.

§430-20. Curb and gutter.

C. Types of curb and gutter. All curbs and gutters shall conform to the construction standards adopted by the Village Board, on file with the ~~Street Commissioner~~ Director of Public Works.

§430-27. Review by Chief of Police and ~~Street Commissioner~~ Director of Public Works.

Before any application for a street use permit is considered by the Village Board, the application shall be reviewed by the ~~Street Commissioner~~ Director of Public Works and Chief of Police for their recommendation as to the effect that the temporary closing of the street will have on the public safety and traffic movement in the area during the time the street may be closed.

§430-29. Permit fee.

Each application for a street use permit shall be accompanied by a fee. The fee for a street use permit shall be as set forth in the Fee Schedule maintained by the Clerk's office, plus actual Village expenses. Permit fees shall be paid to the designated Village official, who shall issue a receipt. ~~of $25.~~

Section 2. Severability. The provisions of this ordinance are declared to be severable, and if any provision of this ordinance is held to be invalid or unconstitutional, or if the application of this ordinance to any person or circumstances is invalid or unconstitutional, such invalidity or unconstitutionality shall not affect any remaining provisions or applications of this ordinance.

Section 3. Effective Date. This Ordinance shall take effect upon passage and publication as provided by law.

Date introduced, approved and adopted: October 13, 2025.

[Signatures are on the following page]

VILLAGE OF KIMBERLY

____
Charles A. Kuen, Village President

____
Jennifer Weyenberg, Clerk-Treasurer