VILLAGE BOARD AGENDA

Monday, November 02, 2026 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 Meeting Minutes from October 26, 2026**
6. **2027 Budget Presentation- Administrator Final Recommendations**
7. **Unfinished Business for Consideration or Action**
   a. None
8. **New Business for Consideration or Action**
   a. 2027 Fee Schedule
   b. Deposit of $4,522.12 to Fire Department Donation Trust
   c. Purchase SCBA Quick Connectors & Adapters in the amount of $6,345.00
9. **Public Participation**
10. **Adjournment**

Village Board
Nov 2, 2026, 5:00 – 5:30 PM (America/Chicago)
Please join my meeting from your computer, tablet or smartphone.
https://meet.goto.com/362340685
You can also dial in using your phone.
Access Code: 362-340-685
United States (Toll Free): 1 877 309 2073
United States: +1 (571) 317-3129

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
10/26/2026

A meeting of the Kimberly Village Board was called to order on Monday, October 26, 2026 at 5:00pm in the Rick J. Hermus Council Chambers, 515 W. Kimberly Ave by President Chuck Kuen.

Board Present:	President Chuck Kuen, Trustees Tom Gaffney, Mike Hruzek, Dave Hietpas, Norb Karner, Lee Hammen and Marcia Trentlage
Board Excused:	None
Staff Present:	Clerk-Treasurer Jennifer Weyenberg, Administrator/Director of Public Works Danielle Block, and Community Enrichment Director Holly Femal
Others Present:	Judy Hebbe of the Times-Villager

President's Remarks
None

Approval of Minutes from the 10-19-2026 meeting
Trustee Hammen moved, Trustee Trentlage seconded the motion to approve. Motion carried by unanimous vote of the board.

2027 Budget Presentation- Administrator's Analysis of Estimated Tax Rate
Administrator Block gave the board an explanation of the analysis of the estimated tax rate. There was no action taken on this item.

Unfinished Business
None

New Business
Claim of Damage to Vehicle in the amount of $1,962.51
Trustee Hammen moved, Trustee Karner seconded the motion to deny the claim based on the information received and according to CVMIC recommendations. Motion carried by unanimous vote of the board. The claimant also stated her case to the board.

Senior Center Policy
Trustee Trentlage moved, Trustee Gaffney seconded the motion to approve the new Senior Center Policy. The Senior Center will be relocated to the Civic Wing of the Municipal Complex. The rooms in the Civic Wing will be open Mondays & Thursdays from 11:30a-4:00p; Wednesdays from 8:30a-4:00p and closed on Tuesdays and Fridays. Motion carried by a 6-1 vote of the board with Trustee Hruzek opposed.

Public Participation
None

Closed Session
Trustee Hammen moved, Trustee Karner 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 required a closed session related to police services. Motion carried by unanimous vote of the board at 5:25pm.

President Kuen moved, Trustee Hammen seconded the motion to reconvene into open session. Motion carried by unanimous vote at 5:51pm.

There was no action taken on closed session matters.

Adjournment
Trustee Hammen moved, Trustee Karner seconded the motion to adjourn. Motion carried by unanimous vote of the board at 5:51 pm.

_____
Jennifer Weyenberg
Village Clerk-Treasurer

Dated 10/27/26
Drafted by: ELZ
Approved by Village Board:_____

VILLAGE OF KIMBERLY
2027
WORKING BUDGET DOCS

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Executive Summary

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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

NOVEMBER 2, 2026

Village Board
RE: 2027 Village of Kimberly Budget Proposal 3 – Administrator Final Recommendations

The following budget presentation is the final Administrator Recommendations. These values may be modified pending comment and discussion by the public and Village Board prior to final adoption.

Assessment Ratio

The final equalized/assessment ratio was released by the Wisconsin Department of Revenue at the end of October. Kimberly's assessment ratio to be used in calculating the estimated Fair Market Value on tax bills for our taxing district is 0.989335414. This is an increase from the 2025 assessment ratio and has an impact on the tax rate as shown in the following summary.

Expenditure Restraint

The Village experienced 1.51% increase in net new construction, down from 1.94% in 2025, and an overall increase in equalized value of approximately 3%. These factors play a role in determining the allowed increase in spending per State Expenditure Restraint. The allowable increase for 2026 is 4.21%, or approximately $282,442 over the 2026 general fund operating budget. The estimated maximum allowable general fund operating budget for 2027 is $6,991,276 to qualify under State Expenditure Restraint. The current General Fund budget proposal, $6,597,141, is under the limit for the Village to qualify for expenditure restraint payment in 2028.

Levy Limit

Another reminder, the Village allowable levy has also been estimated based on the factors noted above. The estimated 2026 payable 2027 maximum allowable levy is $5,027,893, an increase over 2025. A portion of this maximum allowable levy is available for expenditures in the general fund, $4,102,693 or an increase of $62,693. The remaining portion, $925,200 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 2027.

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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 2027 Village of Kimberly Budget Proposal 3 – Administrator Final Recommendations

- 2027 Fee Schedule:
  - A final copy of the Fee Schedule has been included in the Budget Binders and included on the Village Board agenda for considerations.
  - The revenues are based on these fee increases and revisions.
- Minimal Adjustments from Proposal 2:
  - There were only slight changes from the budget proposal delivered in mid-October. These adjustments relate to finalizing the portion of each department's share in the overall Complex and Municipal Garage facility budgets. The Water Commission and Library Board have also finalized their budgets and those values are included.

Please submit any comments or questions regarding the budget to me at your earliest convenience. The 2027 Budget Calendar is included in your binder noting the goals for the month of November.

Sincerely,

Danielle L. Block

ADMINISTRATOR/DIRECTOR OF PUBLIC WORKS

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VILLAGE OF KIMBERLY
2027 BUDGET CALENDAR

CALENDAR DATE	INFORMATION TO BE COMPLETED
August 21, 2026	**Operating Budget Instructions/Template Available**
September 14, 2026	**Operating Budgets Due to Administrator**
September 2026	Department Heads & Admin Review/Completion of Operating Budget
September 25, 2026	**2026 Operating Budget Final Review by Village Administrator**
October 5, 2026	**Tentative Budget Work Session with Village Board - Department Requests**
October 12, 2026	**Budget Work Session with Village Board (Committee of the Whole) - Administrator Recommendations**
October 13, 2026	**Budget Work Session with the Water Commission**
October 14, 2026	*Send Public Hearing Notice and Budget Summary to the Times Villager*
October 19, 2026	**Joint Department - Fox Valley Metro Police Department Budget Workshop (LC & K) Held in Little Chute with Virtual Option if demerger not complete**
October 21, 2026	*Publish and Post Budget Public Hearing Notice and Budget Summary in Times Villager*
November 2, 2026	**Budget Work Session with Village Board - Final Administrator Recommendations**
November 3, 2026	**Approval of 2027 Operating Budget - Water Utility by Water Commission**
November 9, 2026	***Target Public Hearing & Adoption of 2027 Operating Budget by Village Board***

August 3 - Equalized Value Released by State
Health Insurance Open Enrollment is Oct 5 - Oct 30, 2026

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VILLAGE OF KIMBERLY - TAX RATE SUMMARY
2027 OPERATING BUDGET - 2026 TAXABLE YEAR
(ALL FIGURES ARE LESS TAX INCREMENT DISTRICT #4 & #5 & #6)
Administrator's Analysis of ESTIMATED TAX RATE

	2025	2026
Assessed valuation as of January 1	557,581,040	778,868,155
State equalized ratio FINAL	0.694821485	0.989335414
Equalized valuation	802,481,000	787,264,000

This is a **39.69%** increase in the assessed valuation.
This is a **-1.90%** decrease in the equalized valuation.

Levy dollar change	2025	4,040,000
General Fund levy	2026	4,100,000
This is a **1.49%** increase in the dollar levy.		60,000
Debt Service Levy dollar change	2025	656,084
Debt Service Fund Levy	2026	925,200
This is a **41.02%** increase in the debt service dollar levy.		269,116

Assessed rate difference

Levy	*2025*	*7.245583530*	
Debt Service Levy	*2025*	*1.176661244*	
Total Levy	2025		8.4222447736
Levy	*2026*	*5.264048827*	
Debt Service Levy	*2026*	*1.187877555*	
Total Levy	2026		6.4519263824
		Decrease in assessed rate	-1.9703

This is a **-23.39%** decrease in the assessed rate for Village purposes.

Equalized rate difference

Levy	*2025*	*5.034387107*	
Debt Service Levy	*2025*	*0.817569513*	
Total Levy	2025		5.8519566195
Levy	*2026*	*5.207909926*	
Debt Service Levy	*2026*	*1.175209333*	
Total Levy	2026		6.3831192586
		Increase in the equalized rate	0.5312

This is a **9.08%** increase in the equalized rate.

HISTORICAL COMPARISON OF TAX RATES

2016	Assessed	6.8865	Equalized	7.0395	
2026	Assessed	6.4519	Equalized	6.3831	
		-0.4346		-0.6564	
	DECREASE	**-6.31%**	**DECREASE**	**-9.32%**	

NET EFFECT ON THE **AVERAGE** HOME IN KIMBERLY

Ave. Assessed Value	198,500	X Village rate of	8.4222	=	**1671.82**	2025
Ave. Assessed Value	300,200	X Village rate of	6.4519	=	**1936.87**	2026

A homeowner would pay **$ 265.05** or **15.9%** MORE in Village taxes in 2026 than 2025.

AVERAGE - DRAFT

VILLAGE OF KIMBERLY
TAX HISTORY

* Community reassessed

YEAR	ASSESSED VALUE (TID IN)	EQUALIZED VALUE (TID IN)	NET TAX RATE		EQUALIZED RATE		POP.	EQUALIZED RATIO
			ALL	VILLAGE	ALL	VILLAGE		
1993*	205,582,400	205,564,516	30.0634	6.8395	30.0661	6.8401	5,580	1.0087
1994	213,180,016	221,877,619	29.5263	7.2112	28.3688	6.9285	5,618	0.960828852
1995	213,986,225	238,944,120	29.7466	7.5977	26.6395	6.8035	5,656	0.895549237
1996	218,884,410	254,681,738	26.2456	7.7838	22.5566	6.6894	5,705	0.859442895
1997	228,430,590	267,847,364	26.1421	8.2568	22.2950	7.0414	5,768	0.852838671
1998	235,077,950	283,208,176	28.2079	9.8699	23.4140	8.1930	5,817	0.830053543
1999	235,918,680	294,574,300	30.9914	9.8509	24.8204	7.8894	5,853	0.800880584
2000*	322,613,470	312,849,762	23.2543	7.3582	25.4764	7.4920	6,034	1.03120894
2001	330,973,900	334,986,200	23.6191	7.4188	23.3362	7.3231	6,202	0.987108954
2002	332,581,250	356,908,995	24.4720	7.5780	23.3504	7.0615	6,245	0.931837677
2003	341,014,750	382,944,490	24.4878	7.6368	21.8065	6.8006	6,292	0.890507
2004	348,069,400	406,162,500	25.1608	7.8774	21.5621	6.7507	6,362	0.856971
2005	348,352,700	425,732,600	25.1296	7.6992	20.5621	6.2998	6,360	0.824185
2006	350,514,900	436,943,500	25.7611	7.8203	20.6654	6.2734	6,414	0.802195414
2007	351,282,900	441,416,340	25.5255	8.1363	20.5214	6.4749	6,444	0.795808559
2008*	472,641,056	455,817,400	19.2865	6.2910	19.9984	6.5330	6,541	1.03690877
2009	471,209,099	455,946,700	20.0660	6.4071	20.7376	6.5671	6,453	1.033474086
2010	480,741,100	472,527,700	21.2600	6.5305	21.6296	6.6440	6,509	1.017381751
2011	489,998,570	478,658,000	21.5952	6.5333	22.1069	6.6881	6,515	1.02369240
2012	467,209,702	447,348,500	21.9310	6.7550	22.95560689	7.0706	6,559	1.04671957
2013	470,580,700	448,356,700	21.6923	6.7686	22.82158509	7.1210	6,586	1.05205926
2014	475,765,200	456,335,200	20.8767	6.7915	21.81059099	7.0953	6,620	1.04473365
2015	480,827,700	466,586,100	20.5457	6.8534	21.19129274	7.0687	6,677	1.03142228
2016	482,644,300	472,151,600	20.5145	6.8865	20.97039702	7.0395	6,679	1.02222316
2017	485,625,500	495,368,300	21.4904	7.0542	21.06225542	6.9137	6,672	0.980077403
2018	494,200,500	524,142,700	21.6108	7.2840	20.3765587	6.8680	6,686	0.942887755
2019	501,979,200	561,813,100	21.2327	7.4120	18.97138702	6.6226	6,907	0.893498567
2020	521,741,600	599,222,500	21.5621	7.6051	18.7740769	6.6218	7,137	0.873498795
2021*	680,803,130	679,562,800	17.0222	6.5931	17.09138128	6.6051	7,422	1.00406418
2022	700,021,630	771,052,200	17.2002	6.6899	15.66057112	6.0911	7,526	0.910487734
2023	718,003,300	892,730,500	18.4622	6.9511	14.84873873	5.5906	7,608	0.804277861
2024	720,451,400	939,330,400	19.6800	8.6037	15.09424181	6.5989	7,659	0.766983832
2025	733,067,447	1,055,044,300	20.5295	8.4223	14.26433768	5.8520	7,675	0.694821485
2026*	1,072,181,400	1,083,738,900		6.4519	0	6.3831	7,809	0.989335414

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Personnel Schedules

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2027 WAGE SCHEDULE | Village of Kimberly			Minimum							Maximum
			Step Range						Performance Range	
Grade	Position	Department	Step 1 90%	Step 2 92%	Step 3 94%	Step 4 96%	Step 5 98%	Step 6 100%	→	120.00%
23	Vacant		$63.79	$65.21	$66.63	$68.04	$69.46	$70.88		$85.06
22	Vacant		$59.76	$61.09	$62.42	$63.74	$65.07	$66.40		$79.68
21	Administrator/Director of Public Works	Administration	$56.00	$57.24	$58.49	$59.73	$60.98	$62.22		$74.66
20	Vacant		$52.51	$53.67	$54.84	$56.01	$57.17	$58.34		$70.01
19	Vacant		$49.27	$50.36	$51.46	$52.55	$53.65	$54.74		$65.69
18	Vacant		$46.25	$47.28	$48.31	$49.33	$50.36	$51.39		$61.67
17	Clerk-Treasurer Community Development Director Community Enrichment Director Library Director	Central Office Community Development Parks and Recreation Library	$43.44	$44.41	$45.37	$46.34	$47.30	$48.27		$57.92
16	Vacant		$40.81	$41.71	$42.62	$43.53	$44.43	$45.34		$54.41
15	Assistant Library Director Deputy Director of Public Works	Library Public Works	$38.36	$39.21	$40.06	$40.92	$41.77	$42.62		$51.14
14	Vacant		$36.09	$36.89	$37.69	$38.50	$39.30	$40.10		$48.12
13	Vacant		$33.98	$34.74	$35.49	$36.25	$37.00	$37.76		$45.31
12	Mechanic	Public Works	$32.01	$32.72	$33.44	$34.15	$34.86	$35.57		$42.68
11	Librarian Parks Lead Streets Lead	Library Parks and Recreation Public Works	$30.18	$30.85	$31.52	$32.19	$32.86	$33.53		$40.24
10	Working Maintenance Foreman	Public Works	$28.48	$29.11	$29.74	$30.37	$31.01	$31.64		$37.97
9	Vacant		$26.91	$27.51	$28.11	$28.70	$29.30	$29.90		$35.88
8	Library Supervisor Street and Park Operator (Advanced)	Library Public Works	$25.46	$26.03	$26.59	$27.16	$27.72	$28.29		$33.95
7	Administrative Assistant (Adv) Clerk of Courts Deputy Clerk/Admin Asst. Adv Deputy Treasurer/Admin Asst. Adv Street and Park Operator (Entry)	Public Works Court Central Office Central Office Public Works	$24.10	$24.64	$25.17	$25.71	$26.24	$26.78		$32.14
6	Vacant		$22.83	$23.34	$23.85	$24.36	$24.86	$25.37		$30.44
5	Custodian Library Assistant 2 Resident Services Specialist Utility Billing Clerk	Public Works Library Central Office Central Office	$21.65	$22.14	$22.62	$23.10	$23.58	$24.06		$28.87
4	Library Assistant 1	Library	$20.57	$21.02	$21.48	$21.94	$22.39	$22.85		$27.42
3	Vacant		$19.55	$19.98	$20.42	$20.85	$21.29	$21.72		$26.06
2	Vacant		$18.59	$19.01	$19.42	$19.83	$20.25	$20.66		$24.79
1	Vacant		$17.71	$18.11	$18.50	$18.89	$19.29	$19.68		$23.62

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2027 Seasonal Wage Schedule					
	90.0%	92.5%	95.0%	97.5%	100.0%
Position	Step 1	Step 2	Step 3	Step 4	Step 5
Beach Supervisor	$20.13	$20.69	$21.25	$21.81	$22.37
Special Seasonal Assistant Street/Park Seasonal Baseball Supervisor Head Guard Crossing Guard	$18.01	$18.51	$19.01	$19.51	$20.01
Lifeguard	$15.89	$16.34	$16.78	$17.22	$17.66
Umpire/Referee Concession/Cashier	$13.05	$13.41	$13.78	$14.14	$14.50
Scorekeeper Downmarker	$9.54	$9.81	$10.07	$10.34	$10.60

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ACCOUNT 101
General Government

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Account Number	Account Title	2025 Prior yr Budget	2025 Prior yr Actual	2026 Current yr Budget	2026 YTD Actual	2026 Projected Projected	2027 Requested Requested 1	Percent Change	2027 Admin Recommend Recommended 2	Percent Change
	GENERAL FUND REVENUES									
	TAXES									
101-41-4111	GENERAL PROPERTY TAXES	3,963,450.00	3,963,449.52	4,040,000.00	4,040,000.00	4,040,000	4,102,693	2%	4,100,000	1%
101-41-4112	STATE-PERSONAL PROPERTY TX AID	0.00	0.00	0.00	0.00	0	0	0%	0	#DIV/0!
101-41-4120	2020 OUTAGAMIE CO SALES TAX	0.00	0.00	0.00	0.00	0	0	0%	0	#DIV/0!
101-41-4121	LOCAL SHARE ROOM TAX	45,000.00	53,580.98	45,000.00	41,989.24	53,800	53,000	18%	53,500	19%
101-41-4131	PILOT-WATER UTILITY	168,000.00	163,363.00	168,000.00	0.00	168,000	168,000	0%	168,000	0%
101-41-4132	PILOT-COUNTY HOUSING	11,385.00	12,043.08	12,050.00	12,581.16	12,581	12,500	4%	12,500	4%
101-41-4150	OVER/SHORT ON TAXES	0.00	360.74	0.00	-4,892.74	-4,893	0	0%	0	#DIV/0!
101-41-4180	INTEREST ON TAXES	0.00	0.00	0.00	0.00	0	0	0%	0	#DIV/0!
	Total: TAXES	4,187,835.00	4,192,797.32	4,265,050.00	4,089,677.66	4,269,488	4,336,193	2%	4,334,000	2%
	SPECIAL ASSESSMENTS									
101-42-4210	2023 CONCRETE APRON SUNSET	0.00	348.80	0.00	0.00	0	0	0%	0	#DIV/0!
101-42-4211	2020 CONCRETE APRON ASSESSMENT	2,650.00	409.38	487.00	0.00	487	410	-16%	410	-16%
101-42-4212	2019 STREET PROJECTS	7,540.00	4,144.87	8,488.00	0.00	8,488	6,405	-25%	6,405	-25%
101-42-4213	2013 STREET PROJECTS	0.00	1,241.98	0.00	0.00	0	0	0%	0	#DIV/0!
101-42-4214	2020 STREET PROJECTS	0.00	0.00	0.00	0.00	0	0	0%	0	#DIV/0!
101-42-4215	2011 STREET PROJECTS	0.00	0.00	0.00	0.00	0	0	0%	0	#DIV/0!
101-42-4216	2012 STREET PROJECTS	0.00	0.00	0.00	0.00	0	0	0%	0	#DIV/0!
101-42-4217	2014 STREET PROJECTS	0.00	0.00	0.00	0.00	0	0	0%	0	#DIV/0!
101-42-4218	2015 STREET PROJECTS	3,460.00	0.00	0.00	0.00	0	0	0%	0	#DIV/0!
101-42-4219	2016 STREET PROJECTS	4,190.00	3,749.06	4,034.00	0.00	4,034	0	-100%	0	-100%
101-42-4220	SIDEWALKS	0.00	6,165.63	0.00	0.00	0	0	0%	0	#DIV/0!
101-42-4221	2018 STREET PROJECTS	6,070.00	7,323.20	4,466.00	0.00	4,466	3,895	-13%	3,895	-13%
101-42-4223	2011 MINI-STORM SEWER PROJ.	0.00	0.00	0.00	0.00	0	-	0%	0	#DIV/0!
101-42-4224	2012 MINI-STORM SEWER PROJ.	0.00	0.00	0.00	0.00	0	0	0%	0	#DIV/0!
101-42-4225	2013 MINI-STORM SEWER PROJ.	0.00	0.00	0.00	0.00	0	0	0%	0	#DIV/0!
101-42-4226	2014 MINI-STORM SEWER PROJ.	0.00	0.00	0.00	0.00	0	0	0%	0	#DIV/0!
101-42-4228	H20 PRIVATE LATERAL-5YR PLA	0.00	0.00	0.00	0.00	0	0	0%	0	#DIV/0!
101-42-4240	PARKING LOTS - BUSINESS	0.00	13,055.50	0.00	0.00	13,056	13,055	#DIV/0!	13,055	#DIV/0!
101-42-4250	INTEREST ON ASSESSMENTS	12,190.00	7,328.28	2,217.00	158.85	2,217	7,765	250%	7,765	250%
	Total: SPECIAL ASSESSMENTS:	36,100.00	43,766.70	19,692.00	158.85	32,748	31,530	60%	31,530	60%
	INTERGOVERNMENTAL REVENUES									
101-43-4312	STATE-PERSONAL PROPERTY TX AID	7,177.00	36,257.82	36,258.00	36,257.82	36,258	36,273	0%	36,257	0%
101-43-4324	FEDERAL BUS SUBSIDY	38,700.00	27,040.49	40,048.00	0.00	40,048	35,837	-11%	35,837	-11%
101-43-4325	FEDERAL GRANTS	0.00	0.00	0.00	0.00	0	0	0%	0	#DIV/0!
101-43-4340	SHARED TAXES FROM STATE	713,003.00	715,511.20	781,234.00	209,389.43	781,234	786,207	1%	786,207	1%
101-43-4341	STATE-FIRE DUES DISTRIBUTIO	40,000.00	41,237.18	42,000.00	45,176.24	45,176	45,000	7%	45,000	7%
101-43-4353	STATE AID - ROAD ALLOTMENT	479,520.00	479,520.46	0.00	0.00	0	0	0%	0	#DIV/0!
101-43-4354	STATE AID - BUS SUBSIDY	32,852.00	34,755.73	33,882.00	0.00	33,882	34,800	3%	34,800	3%
101-43-4355	STATE AID - DNR GRANTS	0.00	0.00	0.00	0.00	0	0	0%	0	#DIV/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%

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		2025 Prior yr Budget	2025 Prior yr Actual	2026 Current yr Budget	2026 YTD Actual	2026 Projected	2027 Requested	Percent Change	2027 Admin Recommend	Percent Change
101-43-4370	LOCAL SHARE BUS SUBSIDY	0.00	19,521.80	0.00	0.00	0	0	0%	0	#DIV/0!
	Total: INTERGOV REVENUES:	1,320,929.00	1,363,521.19	943,099.00	300,500.00	946,275	947,794	0%	947,778	0%
	LICENSES AND PERMITS									
101-44-4409	ALARM PERMIT	0.00	0.00	0.00	0.00	0	0	0%	0	#DIV/0!
101-44-4410	AMUSEMENT DEVICES	1,100.00	962.30	1,100.00	810.00	810	900	-18%	900	-18%
101-44-4411	LIQUOR-MALT BEVERAGE LICENS	6,500.00	6,451.02	6,500.00	6,350.00	6,350	6,500	0%	6,500	0%
101-44-4412	OPERATORS/BARTENDER LICENSE	4,000.00	6,511.00	4,500.00	3,174.44	4,500	4,500	0%	5,000	11%
101-44-4413	CIGARETTE LICENSE	75.00	100.00	100.00	75.00	100	100	0%	100	0%
101-44-4415	CONDITIONAL USE PERMIT	0.00	750.00	0.00	1,000.00	1,000	1,000	#DIV/0!	650	#DIV/0!
101-44-4419	JUNK DEALER/SOLICITOR PERMI	500.00	100.00	300.00	250.00	250	300	0%	300	0%
101-44-4421	WEIGHTS AND MEASURES	2,150.00	6,000.00	5,350.00	540.00	6,000	6,000	12%	6,000	12%
101-44-4422	DOG LICENSE	4,000.00	3,642.50	4,000.00	3,037.00	3,400	3,500	-13%	3,500	-13%
101-44-4423	CHICKEN LICENSE	0.00	120.00	75.00	120.00	120	120	60%	135	80%
101-44-4430	CSM PLAT REVIEW FEES	100.00	2,830.00	1,500.00	2,780.00	3,000	2,800	87%	1,500	0%
101-44-4431	BUILDING PERMITS	8,000.00	55,415.23	20,000.00	42,458.37	60,000	40,000	100%	25,000	25%
101-44-4432	ELECTRICAL LICENSE	0.00	0.00	0.00	775.00	775	500	0%	0	#DIV/0!
101-44-4433	ELECTRICAL PERMITS	2,000.00	24,680.20	8,000.00	18,518.30	25,000	15,000	88%	9,000	13%
101-44-4434	PLUMBING PERMITS	2,500.00	15,734.59	8,000.00	16,084.70	23,750	12,000	50%	9,000	13%
101-44-4435	HVAC-HEATING & AIR CONDITIO	1,500.00	15,982.07	3,500.00	11,625.21	16,360	10,000	186%	5,000	43%
101-44-4436	CONSTRUCTION PERMITS	5,500.00	11,449.68	11,500.00	54,459.10	55,000	20,000	74%	11,500	0%
101-44-4437	ACCOMODATIONS PERMIT	0.00	80.00	60.00	0.00	60	60	0%	60	0%
101-44-4438	IMPACT FEES	500.00	2,500.00	3,000.00	5,000.00	5,000	3,000	0%	3,000	0%
101-44-4440	BOARD OF APPEALS-PUBLIC CHG	120.00	0.00	0.00	0.00	0	0	#DIV/0!	0	#DIV/0!
	Total: LICENSES AND PERMITS:	38,545.00	153,308.59	77,485.00	167,057.12	211,475	126,280	63%	87,145	12%
	FINES, FORFEITURES & PENALTY									
101-45-4510	COURT PENALTIES AND FINES	40,000.00	57,688.76	40,000.00	31,798.08	44,150	40,000	0%	40,000	0%
101-45-4511	RESTITUTION/WITNESS FEE	0.00	0.00	0.00	0.00	0	0	0%	0	#DIV/0!
101-45-4512	PARKING FINES	8,000.00	11,015.00	8,000.00	6,426.00	9,575	8,000	0%	8,000	0%
	Total: FINES, FORFEITURES & PENALTY:	48,000.00	68,703.76	48,000.00	38,224.08	53,725	48,000	0%	48,000	0%
	PUBLIC CHARGES FOR SERVICES									
101-46-4610	CLERK'S FEES	5,000.00	6,666.69	5,000.00	8,902.00	8,500	6,000	20%	6,000	20%
101-46-4611	LICENSE PUBLICATION FEES	250.00	315.00	250.00	210.00	250	250	0%	250	0%
101-46-4629	FIELD RENTALS	9,000.00	7,050.00	11,400.00	8,010.00	14,800	14,000	23%	14,000	23%
101-46-4631	TRUCK AND EQUIPMENT RENTAL	100.00	0.00	0.00	0.00	0	0	#DIV/0!	0	#DIV/0!
10-146-4640	POLYCART CHARGES	3,000.00	2,322.00	3,000.00	2,742.50	3,000	3,000	0%	3,000	0%
101-46-4642	GARBAGE & REFUSE COLLECTION	33,000.00	29,589.91	33,000.00	29,981.50	29,600	33,000	0%	33,000	0%
101-46-4644	WEED CONTROL\SNOW REMOVAL	750.00	1,234.44	1,000.00	665.95	800	1,000	0%	1,000	0%
101-46-4670	LIBRARY FINES	0.00	0.00	0.00	0.00	0	0	0%	0	#DIV/0!
101-46-4671	LIBRARY COPY MACHINE	0.00	0.00	0.00	0.00	0	0	0%	0	#DIV/0!
101-46-4672	PARK/SHELTER RESERVATIONS	5,200.00	4,869.55	600.00	7,120.73	6,500	6,600	1000%	7,000	1067%
101-46-4673	KIM-TALK ADVERTISEMENT	1,500.00	825.00	1,500.00	0.00	500	0	-100%	0	-100%
101-46-4674	MUNICIPAL COMPLEX RENTAL	11,500.00	8,268.29	11,000.00	7,509.14	8,500	9,000	-18%	10,000	-9%
101-46-4675	RECREATION PROGRAMS	32,000.00	36,285.83	32,000.00	32,900.07	32,000	32,000	0%	32,000	0%
101-46-4676	RECREATION TICKET SALES	0.00	0.00	0.00	0.00	0	0	0%	0	#DIV/0!

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		2025 Prior yr Budget	2025 Prior yr Actual	2026 Current yr Budget	2026 YTD Actual	2026 Projected	2027 Requested	Percent Change	2027 Admin Recommend	Percent Change
101-46-4677	RECREATION SPONSORSHIPS	5,000.00	4,850.00	5,000.00	3,650.00	3,800	4,000	-20%	4,000	-20%
101-46-4678	RECREATION CAP & PANT SALES	2,300.00	1,673.11	2,000.00	1,639.52	1,650	2,000	0%	2,000	0%
101-46-4680	SUNSET BEACH ADMISSIONS	38,000.00	31,070.80	35,000.00	26,566.49	26,300	30,000	-14%	30,000	-14%
101-46-4681	SUNSET BEACH CONCESSIONS	13,000.00	10,582.79	12,000.00	9,766.52	9,770	12,000	0%	12,000	0%
101-46-4682	SUNSET BEACH PROGRAMS	16,400.00	0.00	6,000.00	3,757.50	3,200	4,000	-33%	4,000	-33%
101-46-4683	SUNSET BEACH SEASON PASSES	8,000.00	7,012.92	7,000.00	4,260.00	4,260	7,000	0%	7,000	0%
101-46-4684	BOAT LAUNCH PERMIT	3,500.00	2,812.49	3,000.00	3,220.00	2,200	3,000	0%	3,000	0%
101-46-4685	YARD WASTE PERMIT	3,000.00	3,306.42	3,500.00	3,208.69	3,300	3,500	0%	3,500	0%
101-46-4686	SPECIAL EVENT FEES	4,600.00	4,717.37	4,500.00	4,823.00	5,000	5,000	11%	5,000	11%
	Total: PUBLIC CHARGES FOR SERVICES:	195,100.00	163,452.61	176,750.00	158,933.61	163,930	175,350	-1%	176,750	0%
	INTERGOV CHGS FOR SERVICES									
101-47-4700	DEBT PROCEEDS	0.00	0.00	0.00	0.00	0	0	0%	0	#DIV/0!
101-47-4736	POLICE DEPARTMENT TRUST	0.00	0.00	0.00	135,916.38	135,916	0	0%	0	#DIV/0!
101-47-4740	CABLE TV FRANCHISE FEES	64,900.00	58,498.51	61,000.00	39,145.90	58,700	60,000	-2%	61,000	0%
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	49,880.00	49,880.00	57,410.00	43,054.68	57,410	60,375	5%	60,375	5%
101-47-4745	WATER UTILITY-OFFICE RENT	28,660.00	29,028.00	39,043.00	29,283.00	39,043	38,043	-3%	44,790	15%
101-47-4746	WATER UTILITY-CENTRAL OFFIC	151,973.00	151,972.00	174,156.00	130,776.00	174,156	69,864	-60%	130,878	-25%
101-47-4747	COMPLEX TRUST FUND	0.00	0.00	0.00	0.00	0	0	0%	0	#DIV/0!
101-47-4748	STORM UTILITY REIMBURSEMENT	115,574.00	115,576.00	127,524.00	95,652.00	127,524	50,041	-61%	87,948	-31%
101-47-4749	SANITARY SEWER REIMBURSEMEN	79,014.00	79,016.00	96,488.00	72,366.00	96,488	73,255	-24%	87,948	-9%
101-47-4750	LITTLE CHUTE CHARGES	0.00	0.00	334,198.00	77,716.16	344,198	0	-100%	0	-100%
101-47-4751	TIF #5 REIMBURSEMENT	14,583.00	14,584.00	9,218.00	6,912.00	9,218	9,612	4%	9,512	3%
101-47-4752	TIF #6 REIMBURSEMENT	2,300.00	2,300.00	9,218.00	6,912.00	9,218	9,612	4%	15,549	69%
	Total: INTERGOV CHGS FOR SERVICES	520,962.00	514,932.41	922,333.00	651,812.02	1,065,949	384,879	-58%	512,078	-44%
	MISCELLANEOUS REVENUE									
101-48-4810	INTEREST-GENERAL INVESTMENT	85,000.00	87,184.74	82,000.00	182,776.44	195,000	207,765	153%	225,000	174%
101-48-4814	INTEREST-TRUST FUNDS	50,000.00	113,914.64	50,000.00	84,716.71	110,000	100,000	100%	100,000	100%
101-48-4820	PROPERTY RENTAL INCOME	0.00	0.00	0.00	2,000.00	2,000	2,060	#DIV/0!	2,060	#DIV/0!
101-48-4830	SALE OF MERCHANDISE & SUPPL	0.00	4,121.00	0.00	63,165.88	188,000	0	0%	0	#DIV/0!
101-48-4832	SALE OF LAND(CAPITAL ASSETS	0.00	38,061.00	0.00	0.00	0	0	0%	0	#DIV/0!
101-48-4835	WASTE OIL	0.00	0.00	0.00	0.00	0	0	0%	0	#DIV/0!
101-48-4840	ANTENNA RENTAL (JULY-DEC)	14,500.00	55,086.76	35,000.00	27,400.03	36,225	40,000	14%	40,000	14%
101-48-4850	DONATIONS- PARKS OUTLAY	0.00	13,300.00	0.00	11,835.00	10335	1,000	#DIV/0!	1,000	#DIV/0!
101-48-4852	DONATIONS- VERHAGEN PARK	0.00	0.00	0.00	0.00	0	0	0%	0	#DIV/0!
101-48-4855	FIRE DEPART DONATIONS/GRANT	0.00	81,833.28	0.00	10,658.73	0	0	0%	0	#DIV/0!
101-48-4856	REIMBURSEMENT- FIRE DEPT	0.00	0.00	0.00	1,752.39	0	0	#DIV/0!	0	#DIV/0!
101-48-4857	REIMBURSEMENT- PARKS	0.00	4,450.89	0.00	6,624.35	6625	0	0%	0	#DIV/0!
101-48-4858	REIMBURSEMENT- STREETS	0.00	30,539.73	0.00	973.60	575	0	0%	1,000	#DIV/0!
101-48-4860	GRANTS	5,000.00	33,560.00	0.00	0.00	0	0	0%	0	#DIV/0!
101-48-4865	CENTENNIAL PROCEEDS	0.00	0.00	0.00	0.00	0	0	0%	0	#DIV/0!
101-48-4880	CVMIC REFUND OF PREMIUM	5,000.00	5,000.00	5,000.00	2,869.00	7,800	7,800	56%	7,800	56%
101-48-4885	EMPLOYEE APPRECIATION FUND	0.00	3,558.11	3,000.00	3,692.06	3,500	3,500	17%	4,000	33%
	Total: MISCELLANEOUS REVENUE	159,500.00	470,610.15	175,000.00	398,464.19	560,060	362,125	107%	380,860	118%

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		2025 Prior yr Budget	2025 Prior yr Actual	2026 Current yr Budget	2026 YTD Actual	2026 Projected	2027 Requested	Percent Change	2027 Admin Recommend	Percent Change
	OTHER FINANCING SOURCES									
101-49-4900	PROCEEDS ON LT DEBT	0.00	0.00	0.00	0.00	0	0	0%	0	#DIV/0!
101-49-4901	PREMIUM ON LTD	0.00	0.00	0.00	0.00	0	0	0%	0	#DIV/0!
101-49-4940	INSURANCE REIMBURSEMENT	0.00	1,005.92	0.00	0.00	0	0	0%	0	#DIV/0!
101-49-4941	FEMA REIMBURSEMENT-2019 STORM	0.00	0.00	0.00	0.00	0	0	0%	0	#DIV/0!
101-49-4945	STATE OF WI-COVID 19 CARES	0.00	0.00	0.00	0.00	0	0	0%	0	#DIV/0!
101-49-4950	MISCELLANEOUS INCOME	0.00	186.01	0.00	205.82	400	0	0%	0	#DIV/0!
101-49-4999	TRANSFERS	82,015.00	74,000.00	81,425.00	0.00	81,425	79,000	-3%	79,000	-3%
	Total: OTHER FINANCING SOURCES	82,015.00	75,191.93	81,425.00	205.82	81,825	79,000	-3%	79,000	-3%
	TOTAL REVENUES GENERAL FUND	6,588,986.00	7,046,284.66	6,708,834.00	5,805,033.35	7,385,475	6,491,151	-3%	6,597,141	-2%
	GENERAL FUND EXPENDITURES									
	VILLAGE BOARD									
101-5111-100	WAGES/SALARIES	38,500.00	38,500.20	38,500.00	28,875.15	43,311	38,500	0%	38,500	0%
101-5111-160	SOCIAL SECURITY	2,950.00	3,013.77	2,945.00	2,208.69	3,313	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	9,974.12	14,400.00	3,819.65	10,000	14,400	0%	14,400	0%
	Total: VILLAGE BOARD	55,850.00	51,488.09	55,845.00	34,903.49	56,623	55,845	0%	55,845	0%
	MUNICIPAL COURT									
101-5121-100	WAGES/SALARIES	26,525.55	27,248.29	28,380.00	9,500.40	11,825	2,320	-92%	2,320	-92%
101-5121-103	PART-TIME WAGES	0.00	0.00	0.00	10,106.25	13,500	4,650	#DIV/0!	4,650	#DIV/0!
101-5121-160	SOCIAL SECURITY	2,029.21	1,996.37	2,170.00	1,498.82	2,170	535	-75%	535	-75%
101-5121-161	RETIREMENT	1,843.53	1,264.89	2,043.00	910.55	1,300	0	-100%	0	-100%
101-5121-162	HEALTH INSURANCE	0.00	8,169.83	8,541.00	150.00	150	0	-100%	0	-100%
101-5121-163	DENTAL INSURANCE	0.00	142.35	78.00	0.00	0	0	-100%	0	-100%
101-5121-164	LIFE INSURANCE	36.00	37.96	40.00	6.66	7	0	-100%	0	-100%
101-5121-165	LONG-TERM DISABILITY	0.00	92.66	94.00	18.28	18	0	-100%	0	-100%
101-5121-200	MUNICIPAL COURT EXPENSES	42,720.00	35,870.98	44,089.00	26,087.19	35,000	24,815	-44%	24,815	-44%
	Total: MUNICIPAL COURT	73,154.29	74,823.33	85,435.00	48,278.15	63,970	32,320	-62%	32,320	-62%
	LICENSE AND PERMITS									
101-5125-200	EXPENSES	3,950.00	2,670.82	3,950.00	382.08	2,000	2,200	-44%	2,200	-44%
	Total: LICENSE AND PERMITS	3,950.00	2,670.82	3,950.00	382.08	2,000	2,200	-44%	2,200	-44%
	LEGAL FEES									
101-5130-200	LEGAL FEES EXPENSES	20,000.00	26,107.73	20,200.00	19,996.66	24,865	25,000	24%	21,000	4%
	Total: LEGAL FEES	20,000.00	26,107.73	20,200.00	19,996.66	24,865	25,000	24%	21,000	4%
	ADMINISTRATIVE									

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		2025 Prior yr Budget	2025 Prior yr Actual	2026 Current yr Budget	2026 YTD Actual	2026 Projected	2027 Requested	Percent Change	2027 Admin Recommend	Percent Change
101-5141-100	WAGES/SALARIES	73,441.31	75,271.88	79,314.00	57,861.28	86,788	86,548	9%	86,548	9%
101-5141-160	SOCIAL SECURITY	5,618.26	5,722.46	6,067.00	4,915.67	7,373	6,621	9%	6,621	9%
101-5141-161	RETIREMENT	5,104.17	5,231.37	5,710.00	4,216.39	6,324	6,275	10%	6,275	10%
101-5141-162	HEALTH INSURANCE	3,004.80	3,437.29	3,005.00	2,844.54	4,267	3,005	0%	3,005	0%
101-5141-163	DENTAL INSURANCE	0.00	4.31	0.00	5.40	8	0	#DIV/0!	0	#DIV/0!
101-5141-164	LIFE INSURANCE	28.00	27.37	35.00	27.96	42	36	4%	36	4%
101-5141-165	LONG-TERM DISABILITY	374.55	396.89	397.00	316.57	475	420	6%	420	6%
101-5141-200	ADMINISTRATIVE EXPENSES	12,600.00	12,350.10	8,850.00	8,253.07	8,850	8,500	-4%	7,000	-21%
	Total: ADMINISTRATIVE	100,171.09	102,441.67	103,378.00	78,440.88	114,126	111,405	8%	109,905	6%
	CENTRAL OFFICE									
101-5143-100	WAGES/SALARIES	142,294.19	166,976.38	232,427.00	113,869.02	151,280	187,102	-20%	181,267	-22%
101-5143-102	OVERTIME WAGES	0.00	322.45	0.00	730.44	850	500	#DIV/0!	500	#DIV/0!
101-5143-103	PART-TIME WAGES	17,218.78	10,213.58	0.00	20,843.51	27,735	21,615	#DIV/0!	21,615	#DIV/0!
101-5143-160	SOCIAL SECURITY	12,202.74	11,530.24	17,780.00	10,521.64	14,180	16,005	-10%	15,559	-12%
101-5143-161	RETIREMENT	11,086.15	11,348.80	16,735.00	9,208.38	12,400	15,168	-9%	14,745	-12%
101-5143-162	HEALTH INSURANCE	62,622.87	62,368.51	99,646.00	51,955.48	68,210	100,006	0%	100,006	0%
101-5143-163	DENTAL INSURANCE	430.10	712.13	914.00	289.72	385	862	-6%	862	-6%
101-5143-164	LIFE INSURANCE	234.00	170.15	225.00	72.86	100	96	-57%	96	-57%
101-5143-165	LONG-TERM DISABILITY	725.70	730.89	1,244.00	673.77	904	1,074	-14%	1,074	-14%
101-5143-200	CENTRAL OFFICE EXPENSES	55,615.00	215,963.79	69,158.00	39,458.37	69,000	72,340	5%	72,340	5%
101-5143-250	CENTRAL OFFICE EXPENSES MISC	0.00	0.00	0.00	7,262.80	7,265	0	#DIV/0!	0	#DIV/0!
	Total: CENTRAL OFFICE:	302,429.53	480,336.92	438,129.00	247,623.19	345,044	414,768	-5%	408,064	-7%
	ELECTIONS									
101-5144-100	WAGES/SALARIES	6,012.00	3,798.48	12,896.00	5,143.00	12,800	6,012	-53%	6,012	-53%
101-5144-102	OVERTIME WAGES	100.00	211.92	850.00	0.00	400	200	-76%	200	-76%
101-5144-160	SOCIAL SECURITY	490.00	56.49	1,050.00	0.00	1,000	475	-55%	475	-55%
101-5144-161	RETIREMENT	50.00	14.72	100.00	0.00	100	50	-50%	50	-50%
101-5144-162	HEALTH INSURANCE	0.00	118.89	350.00	0.00	350	0	-100%	0	-100%
101-5144-163	DENTAL INSURANCE	0.00	1.11	5.00	0.00	5	5	0%	5	0%
101-5144-164	LIFE INSURANCE	0.00	0.87	1.00	0.00	1	1	0%	1	0%
101-5144-165	LONG-TERM DISABILITY	0.00	1.16	5.00	0.00	5	5	0%	5	0%
101-5144-200	ELECTIONS EXPENSES	5,575.00	7,288.57	12,060.00	4,576.09	12,060	9,235	-23%	9,235	-23%
	Total: ELECTIONS	12,227.00	11,492.21	27,317.00	9,719.09	26,721	15,983	-41%	15,983	-41%
	AUDITING									
101-5151-200	AUDITING EXPENSES	23,000.00	25,459.00	25,443.00	25,695.00	25,695	26,975	6%	26,975	6%
	Total: AUDITING	23,000.00	25,459.00	25,443.00	25,695.00	25,695	26,975	6%	26,975	6%
	IT EXPENSES									
101-5152-200	IT EXPENSES	49,880.00	45,370.71	57,410.00	36,659.04	57,410	60,375	5%	60,375	5%
	Total: IT EXPENSES	49,880.00	45,370.71	57,410.00	36,659.04	57,410	60,375	5%	60,375	5%
	COMMUNITY DEV - ASSESSOR									
101-5153-100	WAGES/SALARIES	38,017.51	39,142.78	40,954.00	30,773.03	46,157	44,700	9%	44,700	9%
101-5153-102	OVERTIME WAGES	0.00	0.00	0.00	1.51	2	0	#DIV/0!	0	#DIV/0!

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		2025 Prior yr Budget	2025 Prior yr Actual	2026 Current yr Budget	2026 YTD Actual	2026 Projected	2027 Requested	Percent Change	2027 Admin Recommend	Percent Change
101-5153-103	PART-TIME WAGES	0.00	0.00	0.00	0.00	0	0	0%	0	#DIV/0!
101-5153-160	SOCIAL SECURITY	2,908.34	3,225.43	3,133.00	2,509.43	3,764	3,420	9%	3,420	9%
101-5153-161	RETIREMENT	2,642.22	2,720.39	2,949.00	2,215.74	3,323	3,241	10%	3,241	10%
101-5153-162	HEALTH INSURANCE	11,358.70	3,179.31	12,812.00	3,329.56	4,994	4,516	-65%	4,516	-65%
101-5153-163	DENTAL INSURANCE	104.45	0.00	100.00	0.00	0	100	0%	100	0%
101-5153-164	LIFE INSURANCE	14.00	11.28	19.00	11.88	18	16	-16%	16	-16%
101-5153-165	LONG-TERM DISABILITY	14.00	197.28	213.00	159.48	239	228	7%	228	7%
101-5153-200	COM DEV-ASSESSOR EXPENSES	14,600.00	16,544.55	19,020.00	19,580.29	19,000	19,020	0%	19,020	0%
	Total: COMMUNITY DEV - ASSESSOR	14,600.00	16,544.55	79,200.00	58,580.92	77,498	75,241	-5%	75,241	-5%
	COMPLEX									
101-5160-100	WAGES/SALARIES	113,681.20	115,049.24	116,511.00	86,243.59	129,359	123,510	6%	123,510.00	6%
101-5160-102	OVERTIME WAGES	1,000.00	2,706.34	1,000.00	1,760.04	2,640	2,000	100%	1,200.00	20%
101-5160-103	PART-TIME WAGES	0.00	0.00	0.00	0.00	0	0	0%	0.00	#DIV/0!
101-5160-160	EMPLOYER PD SOCIAL SECURITY	8,696.61	8,302.35	8,990.00	6,177.36	9,266	9,602	7%	9,540.00	6%
101-5160-161	RETIREMENT	7,900.84	8,184.04	8,460.00	6,336.25	9,504	9,100	8%	9,540.00	13%
101-5160-162	HEALTH INSURANCE	39,984.00	38,709.25	40,092.00	30,077.09	45,113	42,571	6%	42,571.00	6%
101-5160-163	DENTAL INSURANCE	370.08	367.58	370.00	276.13	414	370	0%	370.00	0%
101-5160-164	LIFE INSURANCE	80.00	105.30	110.00	81.88	123	117	7%	117.00	6%
101-5160-165	LONG-TERM DISABILITY	579.77	574.06	580.00	434.58	652	630	9%	630.00	9%
101-5160-200	OPERATIONAL SUPPLIES	10,175.00	12,093.85	11,175.00	4,458.12	10,000	2,375	-79%	9,225.00	-17%
101-5160-229	ELEVATOR PHONE LINE	300.00	493.49	0.00	73.71	74	0	#DIV/0!	0.00	#DIV/0!
101-5160-230	WATER UTILITIES	2,000.00	1,742.48	2,000.00	1,080.62	2,200	2,500	25%	2,200.00	10%
101-5160-231	BUILDING REPAIR/MAINTENANCE	8,500.00	10,890.57	9,500.00	5,467.31	6,000	5,000	-47%	4,000.00	-58%
101-5160-232	CONTRACTS	10,415.00	15,540.51	9,890.00	20,865.80	20,000	28,930	193%	15,930.00	61%
101-5160-233	GAS UTILITIES	28,000.00	19,220.70	27,500.00	19,280.80	28,500	37,125	35%	37,125.00	35%
101-5160-234	ELECTRIC UTILITIES	45,000.00	38,542.93	43,200.00	44,239.26	66,325	58,320	35%	58,320.00	35%
101-5160-235	JT CUSTODIAL-KIMBERLY SHARE	0.00	0.00	0.00	0.00	0	0	0%	0.00	#DIV/0!
	Total: COMPLEX	276,682.50	272,522.69	279,378.00	226,852.54	330,170	322,150	15%	314,278	12%
	P.I.L.O.T.									
101-5191-200	EXPENSES	5,300.00	20,277.24	5,300.00	4,530.43	5,300	5,300	0%	5,300	0%
	Total: P.I.L.O.T.	5,300.00	20,277.24	5,300.00	4,530.43	5,300	5,300	0%	5,300	0%
	PROPERTY & LIAB INSURANCE									
101-5193-200	LIABILITY EXPENSE	74,305.00	73,271.96	79,845.00	79,953.79	79,954	84,610	6%	84,610	6%
101-5193-222	SELF-INSURED RETENTION	8,000.00	0.00	8,000.00	0.00	0	10,000	25%	8,000	0%
101-5193-223	AUTOMOBILE	12,490.00	14,772.46	17,890.00	16,748.41	16,748	16,300	-9%	16,300	-9%
101-5193-224	EMPLOYEE BOND	500.00	458.31	480.00	493.90	494	545	14%	545	14%
101-5193-229	WORKMENS COMPENSATION	45,800.00	41,554.93	35,250.00	35,251.13	35,215	26,828	-24%	26,828	-24%
	Total: PROPERTY & LIAB INSURANCE	141,095.00	130,057.66	141,465.00	132,447.23	132,411	138,283	-2%	136,283	-4%
	POLICE DEPARTMENT									
101-5210-200	EXPENSES	1,659,464.00	1,659,464.00	1,723,734.00	1,236,584.96	1,723,734	1,554,910	-10%	1,554,910	-10%
	Total: POLICE DEPARTMENT	1,659,464.00	1,659,464.00	1,723,734.00	1,236,584.96	1,723,734	1,554,910	-10%	1,554,910	-10%
	CROSSING GUARDS									

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101-5215-103	PART-TIME WAGES	0.00	0.00	0.00	1,432.01	11,600	26,115	#DIV/0!	26,115	#DIV/0!
101-5215-160	SOCIAL SECURITY	0.00	0.00	0.00	109.56	890	2,000	#DIV/0!	2,000	#DIV/0!
101-5215-200	CROSSING GUARDS EXPENSES	31,500.00	29,614.48	31,840.00	17,587.72	18,000	1,000	-97%	1,000	-97%
	Total: CROSSING GUARDS	31,500.00	29,614.48	31,840.00	19,129.29	30,490	29,115	-9%	29,115	-9%
	FIRE DEPARTMENT									
101-5220-100	WAGES/SALARIES	8,427.00	8,430.00	8,638.00	6,620.00	8,638	9,070	5%	9,070	5%
101-5220-103	PART-TIME WAGES	50,880.00	58,317.68	52,155.00	26,923.76	52,155	54,765	5%	54,765	5%
101-5220-160	SOCIAL SECURITY	3,895.00	4,839.72	3,990.00	2,649.10	3,990	4,885	22%	4,885	22%
101-5220-200	FIRE DEPARTMENT EXPENSES	21,025.00	76,170.18	22,410.00	16,774.90	22,400	22,480	0%	22,480	0%
101-5220-240	RECHARGING TANKS	0.00	0.00	0.00	1,575.00	1,575	0	#DIV/0!	0	#DIV/0!
101-5220-241	EQUIPMENT MAINTENANCE	12,375.00	10,843.71	14,360.00	8,736.00	10,500	14,560	1%	14,560	1%
101-5220-242	TRAINING	3,400.00	1,817.37	3,400.00	523.00	1,500	3,500	3%	3,500	3%
101-5220-243	CONFERENCES	6,425.00	5,649.79	7,945.00	4,136.95	5,500	8,080	2%	8,080	2%
101-5220-244	EDUCATION & PUBLIC RELATION	1,200.00	1,200.23	1,200.00	982.85	1,200	1,400	17%	1,400	17%
101-5220-245	COMMUNICATIONS MAINTENANCE	4,600.00	2,983.50	4,700.00	0.00	1,000	4,800	2%	4,800	2%
101-5220-246	ASSOCIATION DUES & INSURANC	1,250.00	1,200.00	1,375.00	1,298.24	1,375	1,375	0%	1,375	0%
101-5220-247	RECRUITING & CLOTHING	9,200.00	13,108.80	9,265.00	3,384.36	9,000	9,265	0%	9,265	0%
101-5220-249	HYDRANT RENTAL	115,000.00	113,046.00	12,820.00	12,817.00	12,817	12,900	1%	11,685	-9%
101-5220-250	FIREMENS EXPENSE	900.00	900.00	900.00	0.00	900	900	0%	900	0%
101-5220-251	LENGTH OF SERVICE AWARD PRG	27,625.00	27,425.00	28,280.00	28,280.40	28,280	29,020	3%	29,020	3%
	Total: FIRE DEPARTMENT	266,202.00	325,931.98	171,438.00	114,701.56	160,830	177,000	3%	175,785	3%
	EMERGENCY MEDICAL RESPONSE									
101-5230-100	WAGES/SALARIES	0.00	0.00	0.00	0.00	0	0	0%	0	#DIV/0!
101-5230-103	PART-TIME WAGES	16,730.00	16,730.00	17,150.00	7,214.19	17,150	18,310	7%	18,310	7%
101-5230-160	SOCIAL SECURITY	1,282.00	1,277.66	1,312.00	551.88	1,312	1,401	7%	1,401	7%
101-5230-200	EMERGENCY MEDICAL RESPONSE EXP	7,550.00	6,205.04	7,740.00	2,791.30	7,000	8,070	4%	8,070	4%
101-5230-242	TRAINING	1,350.00	761.00	1,385.00	0.00	800	1,450	5%	1,450	5%
101-5230-245	COMMUNICATIONS MAINTENANCE	6,000.00	6,200.00	6,000.00	0.00	1,000	4,600	-23%	4,600	-23%
	Total: EMERGENCY MEDICAL RESPONSE	32,912.00	31,173.70	33,587.00	10,557.37	27,262	33,831	1%	33,831	1%
	INSPECTIONS									
101-5240-100	WAGES/SALARIES	19,008.76	19,475.67	19,100.00	14,733.56	22,099	21,224	11%	21,224	11%
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	0.00	0.00	0.00	0.00	0	0	#DIV/0!	0	#DIV/0!
101-5240-160	SOCIAL SECURITY	1,454.17	1,606.69	1,460.00	1,213.30	1,500	1,624	11%	1,624	11%
101-5240-161	RETIREMENT	1,321.11	1,353.65	1,375.00	1,060.83	1,375	1,539	12%	1,539	12%
101-5240-162	HEALTH INSURANCE	5,679.35	1,502.40	5,694.00	1,126.80	2,000	1,502	-74%	1,502	-74%
101-5240-163	DENTAL INSURANCE	52.22	0.00	43.00	0.00	40	0	-100%	0	-100%
101-5240-164	LIFE INSURANCE	7.00	5.64	8.00	5.94	8	8	-1%	8	-1%
101-5240-165	LONG-TERM DISABILITY	96.94	98.64	99.00	75.78	99	108	9%	108	9%
101-5240-200	INSPECTIONS EXPENSES	15,550.00	67,002.10	32,040.00	56,190.22	75,400	75,970	137%	41,970	31%
	Total: INSPECTIONS	15,550.00	67,002.10	59,819.00	59,672.87	80,422	101,975	70%	67,975	14%
	MUNICIPAL GARAGE									
101-5323-100	WAGES/SALARIES	25,095.19	21,504.28	23,231.00	26,332.63	30,350	24,546	6%	24,690	6%

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101-5323-102	OVERTIME WAGES	0.00	690.81	0.00	389.96	500	500	#DIV/0!	500	#DIV/0!
101-5323-103	PART-TIME WAGES	0.00	0.00	0.00	0.00	0	0	0%	0	#DIV/0!
101-5323-160	SOCIAL SECURITY	1,919.78	1,652.30	1,766.00	1,972.11	2,360	1,916	8%	1,927	9%
101-5323-161	RETIREMENT	1,744.12	1,508.46	1,673.00	1,919.82	2,600	1,816	9%	1,826	9%
101-5323-162	HEALTH INSURANCE	8,912.44	4,845.09	5,610.00	6,533.28	7,000	7,554	35%	7,554	35%
101-5323-163	DENTAL INSURANCE	80.74	41.83	48.00	54.59	60	64	34%	64	34%
101-5323-164	LIFE INSURANCE	53.08	26.56	30.00	31.53	40	30	1%	30	1%
101-5323-165	LONG-TERM DISABILITY	127.99	106.52	115.00	118.31	125	153	33%	125	9%
101-5323-200	MUNICIPAL GARAGE EXPENSES	35,500.00	25,763.18	35,180.00	61,205.71	93,000	73,425	109%	74,275	111%
	Total: MUNICIPAL GARAGE	73,433.34	56,139.03	67,653.00	98,557.94	136,035	110,004	63%	110,991	64%
	MACHINERY & EQUIPMENT									
101-5324-100	WAGES/SALARIES	68,806.39	68,375.01	70,523.00	51,039.90	69,000	74,984	6%	74,984	6%
101-5324-102	OVERTIME WAGES	0.00	1,568.17	0.00	401.88	600	1,000	#DIV/0!	1,000	#DIV/0!
101-5324-103	PART-TIME WAGES	0.00	0.00	0.00	0.00	0	9,125	#DIV/0!	9,125	#DIV/0!
101-5324-160	SOCIAL SECURITY	5,263.69	4,894.46	5,360.00	3,348.44	4,700	6,511	21%	6,511	21%
101-5324-161	RETIREMENT	4,782.04	4,861.14	5,078.00	3,703.77	5,070	5,509	8%	5,509	8%
101-5324-162	HEALTH INSURANCE	28,396.76	27,300.05	28,470.00	21,467.39	28,470	30,229	6%	30,229	6%
101-5324-163	DENTAL INSURANCE	261.00	250.84	261.00	195.77	260	261	0%	261	0%
101-5324-164	LIFE INSURANCE	30.00	27.29	28.00	20.79	30	28	-1%	28	-1%
101-5324-165	LONG-TERM DISABILITY	350.00	349.47	347.00	266.40	450	382	10%	382	10%
101-5324-200	MACHINERY/EQUIPMENT EXPENSE	39,850.00	33,873.39	39,850.00	30,232.54	39,000	40,000	0%	39,850	0%
	Total: MACHINERY & EQUIPMENT	147,739.88	141,499.82	149,917.00	110,676.88	147,580	168,029	12%	167,879	12%
	STREETS									
101-5331-100	WAGES/SALARIES	172,933.25	186,310.82	174,729.00	129,310.97	193,870	181,443	4%	182,347	4%
101-5331-102	OVERTIME WAGES	1,000.00	3,363.47	1,000.00	2,321.66	3,481	3,400	240%	3,400	240%
101-5331-103	PART-TIME WAGES	15,000.00	0.00	5,000.00	0.00	0	0	-100%	0	-100%
101-5331-160	SOCIAL SECURITY	14,453.39	14,198.23	13,735.00	9,749.79	14,617	14,140	3%	14,210	3%
101-5331-161	RETIREMENT	13,130.86	12,942.36	13,012.00	9,451.44	14,170	13,401	3%	13,467	3%
101-5331-162	HEALTH INSURANCE	62,873.46	43,097.26	47,276.00	52,155.21	78,194	62,873	33%	62,873	33%
101-5331-163	DENTAL INSURANCE	595.22	371.99	402.00	395.39	593	542	35%	542	35%
101-5331-164	LIFE INSURANCE	367.30	218.43	220.00	159.82	240	209	-5%	208	-5%
101-5331-165	LONG-TERM DISABILITY	881.96	862.02	873.00	802.28	1,203	922	6%	927	6%
101-5331-200	STREET EXPENSES	74,152.00	109,284.35	86,220.00	60,387.77	90,536	98,665	14%	86,665	1%
101-5331-250	EMPLOYEE APPRECIATION	1,500.00	3,989.42	3,000.00	1,927.36	2,890	3,000	0%	3,000	0%
	Total: STREETS	356,887.44	374,638.35	345,467.00	266,661.69	399,793	378,596	10%	367,638	6%
	SNOW AND ICE CONTROL									
101-5332-100	WAGES/SALARIES	77,352.73	71,919.43	72,627.00	57,128.99	85,689	76,923	6%	77,284	6%
101-5332-102	OVERTIME WAGES	14,000.00	9,353.16	14,000.00	4,273.88	6,410	14,000	0%	10,000	-29%
101-5332-103	PART-TIME WAGES	0.00	0.00	0.00	0.00	0	0	0%	0	#DIV/0!
101-5332-160	SOCIAL SECURITY	6,995.79	6,032.78	6,584.00	4,564.49	6,846	6,956	6%	6,677	1%
101-5332-161	RETIREMENT	6,349.02	5,547.34	6,237.00	4,410.59	6,616	6,592	6%	6,328	1%
101-5332-162	HEALTH INSURANCE	28,250.13	16,346.83	17,915.00	13,418.97	20,127	23,450	31%	23,450	31%
101-5332-163	DENTAL INSURANCE	256.80	150.23	148.00	105.00	157	200	35%	200	35%
101-5332-164	LIFE INSURANCE	166.11	90.18	93.00	81.51	122	95	2%	95	2%

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101-5332-165	LONG-TERM DISABILITY	394.50	355.64	358.00	288.14	432	389	9%	391	9%
101-5332-200	SNOW/ICE CONTROL EXPENSES	38,152.00	57,435.87	38,600.00	2,200.31	38,000	40,300	4%	39,800	3%
	Total: SNOW AND ICE CONTROL	171,917.08	167,231.46	156,562.00	86,471.88	164,401	168,905	8%	164,225	5%
	LOCAL ROADS									
101-5341-103	PART-TIME WAGES	0.00	0.00	0.00	0.00	0	0	0%	0	#DIV/0!
101-5341-160	SOCIAL SECURITY	0.00	0.00	0.00	0.00	0	0	0%	0	#DIV/0!
101-5341-200	LOCAL ROADS EXPENSES	8,500.00	3,996.26	8,500.00	5,599.12	8,500	8,500	0%	8,500	0%
	Total: LOCAL ROADS	8,500.00	3,996.26	8,500.00	5,599.12	8,500	8,500	0%	8,500	0%
	STREET LIGHTING									
101-5342-200	STREET LIGHTING EXPENSES	150,000.00	135,406.89	150,000.00	139,886.07	146,000	150,000	0%	145,000	-3%
	Total: STREET LIGHTING:	150,000.00	135,406.89	150,000.00	139,886.07	146,000	150,000	0%	145,000	-3%
	BUS SUBSIDY									
101-5352-200	BUS SUBSIDY EXPENSES	98,903.00	98,903.00	102,393.00	76,797.00	102,393	105,526	3%	105,526	3%
	Total: BUS SUBSIDY	98,903.00	98,903.00	102,393.00	76,797.00	102,393	105,526	3%	105,526	3%
	GARBAGE AND REFUSE									
101-5362-100	WAGES/SALARIES	30,948.89	25,860.33	28,620.00	21,235.08	31,851	30,244	6%	30,425	6%
101-5362-102	OVERTIME WAGES	0.00	729.56	0.00	760.36	1,140	800	#DIV/0!	800	#DIV/0!
101-5362-103	PART-TIME WAGES	0.00	0.00	0.00	0.00	0	0	0%	0	#DIV/0!
101-5362-160	SOCIAL SECURITY	2,367.59	2,665.62	2,175.00	1,983.61	2,975	2,375	9%	2,389	10%
101-5362-161	RETIREMENT	2,150.95	2,457.55	2,061.00	1,928.05	2,892	2,251	9%	2,264	10%
101-5362-162	HEALTH INSURANCE	10,975.33	7,657.55	6,847.00	7,027.65	10,541	9,264	35%	9,264	35%
101-5362-163	DENTAL INSURANCE	99.02	65.98	58.00	57.26	86	78	35%	78	35%
101-5362-164	LIFE INSURANCE	70.00	40.42	36.00	39.84	60	37	4%	37	4%
101-5362-165	LONG-TERM DISABILITY	157.84	167.82	141.00	126.19	189	153	8%	153	8%
101-5362-200	GARBAGE AND REFUSE EXPENSES	3,170.00	10,024.18	1,370.00	5,092.88	5,000	1,370	0%	1,370	0%
	Total: GARBAGE AND REFUSE	49,939.62	49,669.01	41,308.00	38,250.92	54,735	46,572	13%	46,779	13%
	SOLID WASTE DISPOSAL									
101-5363-200	SOLID WASTE DISPOSAL EXPENS	150,543.00	135,669.08	166,025.00	105,107.71	140,000	177,375	7%	177,375	7%
	Total: SOLID WASTE DISPOSAL	150,543.00	135,669.08	166,025.00	105,107.71	140,000	177,375	7%	177,375	7%
	TREE AND BRUSH CONTROL									
101-5364-100	WAGES/SALARIES	0.00	270.63	0.00	0.00	0	0	#DIV/0!	0	#DIV/0!
101-5364-102	OVERTIME WAGES	0.00	0.00	0.00	0.00	0	0	#DIV/0!	0	#DIV/0!
101-5364-103	PART-TIME WAGES	0.00	0.00	0.00	0.00	0	0	0%	0	#DIV/0!
101-5364-160	EMPLOYER PD SOCIAL SECURITY	0.00	20.20	0.00	0.00	0	0	#DIV/0!	0	#DIV/0!
101-5364-161	EMPLOYER PD RETIREMENT	0.00	18.83	0.00	0.00	0	0	#DIV/0!	0	#DIV/0!
101-5364-162	EMPLOYER PD HEALTH INSURANC	0.00	42.52	0.00	0.00	0	0	#DIV/0!	0	#DIV/0!
101-5364-163	EMPLOYER PD DENTAL INSURANC	0.00	0.39	0.00	0.00	0	0	#DIV/0!	0	#DIV/0!
101-5364-164	EMPLOYER PD LIFE INSURANCE	0.00	0.29	0.00	0.00	0	0	#DIV/0!	0	#DIV/0!
101-5364-165	EMPLOYER PD LONG TERM DISAB	0.00	1.03	0.00	0.00	0	0	#DIV/0!	0	#DIV/0!
101-5364-200	TREE/BRUSH CONTROL EXPENSE	13,200.00	3,231.94	11,700.00	1,665.30	3,000	11,700	0%	6,700	-43%
	Total: TREE AND BRUSH CONTROL	13,200.00	3,585.83	11,700.00	1,665.30	3,000	11,700	0%	6,700	-43%

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		2025 Prior yr Budget	2025 Prior yr Actual	2026 Current yr Budget	2026 YTD Actual	2026 Projected	2027 Requested	Percent Change	2027 Admin Recommend	Percent Change
	URBAN FORESTRY									
101-5369-100	WAGES/SALARIES	14,904.81	13,408.49	15,296.00	10,533.42	15,799	16,531	8%	16,531	8%
101-5369-102	OVERTIME WAGES	0.00	95.23	0.00	37.61	56	0	0%	0	#DIV/0!
101-5369-103	PART-TIME WAGES	0.00	0.00	0.00	0.00	0	0	0%	0	#DIV/0!
101-5369-160	SOCIAL SECURITY	1,140.22	1,100.05	1,163.00	853.50	1,280	1,265	9%	1,265	9%
101-5369-161	RETIREMENT	1,035.88	929.48	1,101.00	761.20	1,142	1,198	9%	1,198	9%
101-5369-162	HEALTH INSURANCE	3,590.88	2,122.20	2,550.00	1,603.25	2,405	5,151	102%	5,151	102%
101-5369-163	DENTAL INSURANCE	52.22	11.39	13.00	8.54	13	45	243%	45	243%
101-5369-164	LIFE INSURANCE	10.90	8.97	12.00	8.58	13	12	2%	12	2%
101-5369-165	LONG-TERM DISABILITY	76.01	67.62	75.00	55.05	83	84	12%	84	12%
101-5369-200	EXPENSES	500.00	180.00	500.00	135.00	350	500	0%	500	0%
	Total: URBAN FORESTRY	21,310.92	17,923.43	20,710.00	13,996.15	21,141	24,786	20%	24,786	20%
	OCCUPATIONAL SAFETY									
101-5410-200	OCCUPATIONAL SAFETY EXPENSE	6,000.00	6,273.11	6,700.00	5,026.31	6,750	6,700	0%	6,700	0%
	Total: OCCUPATIONAL SAFETY	6,000.00	6,273.11	6,700.00	5,026.31	6,750	6,700	0%	6,700	0%
	ALCOHOL AND DRUG ABUSE									
101-5412-200	ALCOHOL/DRUG ABUSE EXPENSES	700.00	460.00	0.00	0.00	0	0	#DIV/0!	0	#DIV/0!
	Total: ALCOHOL AND DRUG ABUSE	700.00	460.00	0.00	0.00	0	0	#DIV/0!	0	#DIV/0!
	PUBLIC LIBRARY									
101-5511-200	EXPENSES (TRANSFER OUT)	388,104.00	388,104.00	422,089.00	422,089.00	422,089	534,581	27%	474,410	12%
	Total: PUBLIC LIBRARY	388,104.00	388,104.00	422,089.00	422,089.00	422,089	534,581	27%	474,410	12%
	PARKS									
101-5520-100	WAGES/SALARIES	56,859.69	65,790.64	55,761.00	49,615.21	74,386	59,656	7%	59,764	7%
101-5520-102	OVERTIME WAGES	4,000.00	2,027.74	4,000.00	2,216.41	3,323	2,500	-38%	2,500	-38%
101-5520-103	PART-TIME WAGES	47,248.00	56,510.47	48,505.00	59,944.88	46,000	40,425	-17%	40,425	-17%
101-5520-160	EMPLOYER PD SOCIAL SECURITY	9,035.24	9,879.69	8,228.00	8,570.89	17,142	7,847	-5%	7,856	-5%
101-5520-161	EMPLOYER PD RETIREMENT	8,208.48	4,601.10	7,795.00	3,596.43	4,600	4,506	-42%	4,514	-42%
101-5520-162	EMPLOYER PD HEALTH INSURANC	19,172.04	12,337.31	12,532.00	10,050.71	15,075	19,835	58%	19,835	58%
101-5520-163	EMPLOYER PD DENTAL INSURANC	214.78	93.77	86.00	74.55	112	172	100%	172	100%
101-5520-164	EMPLOYER PD LIFE INSURANCE	74.94	66.70	62.00	53.86	81	62	0%	62	0%
101-5520-165	EMPLOYER PD LONG TERM DISAB	289.98	316.26	274.00	238.50	358	304	11%	305	11%
101-5520-200	PARK EXPENSES	61,900.00	46,223.99	63,400.00	49,017.92	63,000	63,500	0%	63,500	0%
	Total: PARKS	207,003.15	197,847.67	200,643.00	183,379.36	224,076	198,808	-1%	198,933	-1%
	RECREATION DEPARTMENT									
101-5530-100	WAGES/SALARIES	63,769.17	54,998.00	70,198.00	46,104.32	69,153	74,173	6%	74,173	6%
101-5530-102	OVERTIME WAGES	0.00	571.29	0.00	399.57	500	500	#DIV/0!	500	#DIV/0!
101-5530-103	PART-TIME WAGES	27,705.00	3,048.50	28,200.00	12,491.64	28,000	29,280	4%	29,280	4%
101-5530-160	EMPLOYER PD SOCIAL SECURITY	6,997.77	4,664.12	7,478.00	4,628.68	7,000	7,952	6%	7,952	6%
101-5530-161	RETIREMENT	6,357.45	3,814.68	7,085.00	3,336.03	7,000	5,414	-24%	5,414	-24%
101-5530-162	HEALTH INSURANCE	19,291.66	10,827.65	15,895.00	10,107.34	17,000	24,863	56%	24,863	56%
101-5530-163	DENTAL INSURANCE	235.01	68.73	104.00	51.43	105	215	107%	215	107%

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		2025 Prior yr Budget	2025 Prior yr Actual	2026 Current yr Budget	2026 YTD Actual	2026 Projected	2027 Requested	Percent Change	2027 Admin Recommend	Percent Change
101-5530-164	LIFE INSURANCE	54.90	44.03	69.00	43.57	70	63	-9%	63	-9%
101-5530-165	LONG-TERM DISABILITY	325.22	274.27	350.00	243.56	350	378	8%	378	8%
101-5530-200	RECREATION DEPT EXPENSES	40,310.00	43,344.29	44,410.00	29,907.47	44,000	44,980	1%	44,980	1%
101-5530-201	CREDIT CARD MACHINE EXPENSE	100.00	0.00	100.00	0.00	0	0	-100%	0	-100%
	Total: RECREATION DEPARTMENT	165,146.18	121,655.56	173,889.00	107,313.61	173,178	187,819	8%	187,819	8%
	HOLIDAY DISPLAY									
101-5531-100	WAGES/SALARIES	0.00	0.00	0.00	0.00	0	0	0%	0	#DIV/0!
101-5531-102	OVERTIME WAGES	0.00	0.00	0.00	0.00	0	0	0%	0	#DIV/0!
101-5531-160	SOCIAL SECURITY	0.00	0.00	0.00	0.00	0	0	0%	0	#DIV/0!
101-5531-161	RETIREMENT	0.00	0.00	0.00	0.00	0	0	0%	0	#DIV/0!
101-5531-162	HEALTH INSURANCE	0.00	0.00	0.00	0.00	0	0	0%	0	#DIV/0!
101-5531-163	DENTAL INSURANCE	0.00	0.00	0.00	0.00	0	0	0%	0	#DIV/0!
101-5531-164	LIFE INSURANCE	0.00	0.00	0.00	0.00	0	0	0%	0	#DIV/0!
101-5531-165	LONG-TERM DISABILITY	0.00	0.00	0.00	0.00	0	0	0%	0	#DIV/0!
101-5531-200	CHRISTMAS LIGHTS EXPENSES	4,000.00	1,917.82	4,100.00	183.15	2,000	4,100	0%	4,100	0%
	Total: HOLIDAY DISPLAY	4,000.00	1,917.82	4,100.00	183.15	2,000	4,100	0%	4,100	0%
	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	78,055.00	79,421.40	77,745.00	75,704.57	74,250	88,800	14%	88,800	14%
101-5542-160	EMPLOYER PD SOCIAL SECURITY	5,971.21	6,075.04	5,909.00	5,791.38	5,725	6,793	15%	6,793	15%
101-5542-161	EMPLOYER PD RETIREMENT	0.00	0.00	0.00	0.00	0	0	0%	0	#DIV/0!
101-5542-200	SUNSET BEACH EXPENSES	32,327.00	21,080.34	32,685.00	12,852.50	25,000	30,425	-7%	30,425	-7%
	Total: SUNSET BEACH	116,353.21	106,576.78	116,339.00	94,348.45	104,975	126,018	8%	126,018	8%
	SEX OFFENDER RESIDENCE BOARD									
101-5544-100	WAGES/SALARIES	0.00	0.00	0.00	0.00	0	0	0%	0	#DIV/0!
101-5544-160	SOCIAL SECURITY	0.00	0.00	0.00	0.00	0	0	0%	0	#DIV/0!
101-5544-161	RETIREMENT	0.00	0.00	0.00	0.00	0	0	0%	0	#DIV/0!
101-5544-162	HEALTH INSURANCE	0.00	0.00	0.00	0.00	0	0	0%	0	#DIV/0!
101-5544-163	DENTAL INSURANCE	0.00	0.00	0.00	0.00	0	0	0%	0	#DIV/0!
101-5544-164	LIFE INSURANCE	0.00	0.00	0.00	0.00	0	0	0%	0	#DIV/0!
101-5544-165	LONG-TERM DISABILITY	0.00	0.00	0.00	0.00	0	0	0%	0	#DIV/0!
101-5544-200	EXPENSES	0.00	0.00	0.00	0.00	0	0	0%	0	#DIV/0!
	Total: SEX OFFENDER RESIDENCE BOARD	0.00	0.00	0.00	0.00	0	0	0%	0	#DIV/0!
	COMMUNITY FESTIVALS									
101-5600-200	COMMUNITY FESTIVALS EXPENSE	0.00	0.00	0.00	0.00	0	0	0%	0	#DIV/0!
	Totals: COMMUNITY FESTIVALS	0.00	0.00	0.00	0.00	0	0	0%	0	#DIV/0!
	PLAN COMMISSION									
101-5630-100	WAGES/SALARIES	2,000.00	2,135.00	2,000.00	1,260.00	2,000	2,000	0%	2,000	0%
101-5630-160	SOCIAL SECURITY	153.00	163.48	153.00	99.16	153	153	0%	153	0%

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		2025 Prior yr Budget	2025 Prior yr Actual	2026 Current yr Budget	2026 YTD Actual	2026 Projected	2027 Requested	Percent Change	2027 Admin Recommend	Percent Change
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	#DIV/0!
101-5630-163	DENTAL INSURANCE	0.00	0.00	0.00	0.00	0	0	0%	0	#DIV/0!
101-5630-164	LIFE INSURANCE	0.00	0.00	0.00	0.00	0	0	0%	0	#DIV/0!
101-5630-165	LONG-TERM DISABILITY	0.00	0.00	0.00	0.00	0	0	0%	0	#DIV/0!
101-5630-200	PLANNING COMMISSION EXPENSE	500.00	0.00	500.00	35.00	100	500	0%	500	0%
	Total: PLAN COMMISSION	2,653.00	2,298.48	2,653.00	1,394.16	2,253	2,653	0%	2,653	0%
	BOARD OF APPEALS									
101-5640-100	WAGES/SALARIES	300.00	0.00	300.00	0.00	100	300	0%	300	0%
101-5640-160	SOCIAL SECURITY	23.00	0.00	23.00	0.00	10	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	#DIV/0!
101-5640-163	DENTAL INSURANCE	0.00	0.00	0.00	0.00	0	0	0%	0	#DIV/0!
101-5640-164	LIFE INSURANCE	0.00	0.00	0.00	0.00	0	0	0%	0	#DIV/0!
101-5640-165	LONG-TERM DISABILITY	0.00	0.00	0.00	0.00	0	0	0%	0	#DIV/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	210	573	0%	573	0%
	DEVELOPMENT PROJECTS									
101-5644-990	DOWNTOWN DEVELOPMENT	4,000.00	1,120.00	4,000.00	819.29	2,000	4,000	0%	4,000	0%
101-5644-991	INDUSTRAL DEVELOPMENT	2,500.00	580.00	2,500.00	730.00	1,000	2,500	0%	2,500	0%
101-5644-992	RESIDENTIAL DEVELOPMENT	1,500.00	249.00	1,500.00	280.00	1,500	1,500	0%	1,500	0%
	Total: DEVELOPMENT PROJECTS	8,000.00	1,949.00	8,000.00	1,829.29	4,500	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	#DIV/0!
101-5700-901	2020 COVID EMERGENCY EXPENSES	0.00	0.00	0.00	0.00	0	0	0%	0	#DIV/0!
101-5700-902	STREET INFASTRUCTURE-CEDARS	0.00	0.00	0.00	0.00	0	0	0%	0	#DIV/0!
101-5700-903	RAILROAD RIGHT-OF-WAY PURCHASE	0.00	0.00	0.00	0.00	0	0	0%	0	#DIV/0!
101-5700-904	ASSESSOR	5,000.00	0.00	5,000.00	22,030.26	48,000	5,000	0%	5,000	0%
101-5700-905	POLICE DEPARTMENT TRUST	5,000.00	0.00	22,025.00	0.00	22,025	5,000	-77%	5,000	-77%
101-5700-906	ENTRANCE SIGNS	0.00	0.00	0.00	0.00	0	0	0%	0	#DIV/0!
101-5700-908	SIDEWALKS	0.00	0.00	0.00	0.00	0	0	0%	0	#DIV/0!
101-5700-910	SUNSET BASEBALL RENOVATION	0.00	0.00	0.00	0.00	0	0	0%	0	#DIV/0!
101-5700-912	PARKS	96,000.00	181,202.82	97,000.00	125,049.88	130,000	98,000	1%	98,000	1%
101-5700-913	PARK IMPACT FEE OUTLAY	0.00	50,000.00	0.00	66,639.00	67,000	0	0%	0	#DIV/0!
101-5700-915	ROOM TAX TRUST FUND	0.00	0.00	0.00	65,208.50	65,200	0	0%	0	#DIV/0!
101-5700-916	COMPLEX	101,000.00	142,109.71	102,000.00	307,191.56	307,200	103,000	1%	103,000	1%
101-5700-918	DATA PROCESSING	36,000.00	20,555.00	37,000.00	59,327.74	60,000	38,000	3%	38,000	3%
101-5700-922	FIRE DEPT DONATIONS TRUST F	0.00	1,466.29	0.00	18,191.56	25,000	0	0%	0	#DIV/0!
101-5700-923	EMR DONATIONS TRUST	0.00	2,554.70	0.00	4,318.35	3,500	0	0%	0	#DIV/0!
101-5700-924	EISENHOWER/CE ROUND-A-BOUT	0.00	0.00	0.00	0.00	0	0	0%	0	#DIV/0!
101-5700-926	FIRE DEPT TRUST FUND	236,000.00	85,509.69	237,000.00	593,795.00	590,000	68,000	-71%	68,000	-71%
101-5700-928	STREET BUILDING TRUST FUND	41,000.00	299,217.29	42,000.00	20,221.68	62,000	43,000	2%	43,000	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	#DIV/0!

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		2025 Prior yr Budget	2025 Prior yr Actual	2026 Current yr Budget	2026 YTD Actual	2026 Projected	2027 Requested	Percent Change	2027 Admin Recommend	Percent Change
101-5700-939	BUILDINGS	0.00	0.00	0.00	0.00	0	0	0%	0	#DIV/0!
101-5700-940	STREET DEPARTMENT EQUIPMENT	84,900.00	197,300.84	86,600.00	208,690.70	294,000	88,335	2%	88,335	2%
101-5700-958	TREES	0.00	0.00	0.00	0.00	0	0	0%	0	#DIV/0!
101-5700-964	SUNSET BEACH SPLASHPAD	0.00	0.00	0.00	0.00	0	0	0%	0	#DIV/0!
101-5700-965	BOAT LAUNCH FEE TRUST FUND	0.00	3,162.65	0.00	3,259.06	3,156	0	0%	0	#DIV/0!
101-5700-968	UNCLASSIFIED	5,000.00	22,371.98	111,600.00	0.00	0	100,000	-10%	243,295	118%
101-5700-970	PARKING LOT PAVING	0.00	0.00	0.00	0.00	0	0	0%	0	#DIV/0!
101-5700-971	STREET FACILITY RECONSTRUCTION	0.00	0.00	0.00	0.00	0	0	0%	0	#DIV/0!
	Total: OUTLAY	609,900.00	1,005,450.97	740,225.00	1,493,923.29	1,677,081	548,335	-26%	691,630	-7%
	INTEREST ON DEBT									
101-5805-801	PRINCIPAL ON LTD	0.00	0.00	0.00	0.00	0	0	0%	0	#DIV/0!
101-5805-802	INTEREST & ISSUANCE ON LTD	0.00	0.00	0.00	0.00	0	0	0%	0	#DIV/0!
	Total: TRANSFERS OUT	0.00	0.00	0.00	0.00	0	0	0%	0	#DIV/0!
	TRANSFERS OUT									
101-6700-200	TRANSFERS OUT	0.00	0.00	0.00	0.00	0	0	0%	0	#DIV/0!
101-6710-200	TRANSFERS TO WATER UTILITY	0.00	0.00	0.00	0.00	0	250,000	#DIV/0!	250,000	#DIV/0!
101-6720-200	TRANSFERS TO TRANS. UTILITY	663,033.00	665,226.00	192,020.00	192,020.00	192,020	192,020	0%	192,020	0%
101-6730-200	TRANSFERS TO DEBT SERVICE FUND	0.00	200,000.00	270,000.00	270,000.00	270,000	0	-100%	0	-100%
	Total: TRANSFERS OUT	663,033.00	865,226.00	462,020.00	462,020.00	462,020	442,020	-4%	442,020	-4%
	HEALTH ANNUITANT/PERSONNEL									
101-6912-200	HEALTH INS(ANNUIT/PERSONNEL	5,000.00	37,834.35	5,000.00	27,887.03	40,400	5,000	0%	0	-100%
	Total: HEALTH ANNUITANT/PERSONNEL	5,000.00	37,834.35	5,000.00	27,887.03	40,400	5,000	0%	0	-100%
	UNEMPLOYMENT COMPENSATION									
101-6916-200	UNEMPLOYMENT COMPEN EXPENSE	0.00	7,459.24	0.00	0.00	0	0	0%	0	#DIV/0!
	Total: UNEMPLOYMENT COMPENSATION	0.00	7,459.24	0.00	0.00	0	0	0%	0	#DIV/0!
	DENTAL									
101-6917-200	DENTAL EXPENSE	0.00	0.00	0.00	0.00	0	0	0%	0	#DIV/0!
	Total: DENTAL	0.00	0.00	0.00	0.00	0	0	0%	0	#DIV/0!
	EBC FLEX									
101-6918-200	EBC FLEX EXPENSE	0.00	0.00	0.00	0.00	0	0	0%	0	#DIV/0!
	Total: EBC FLEX	0.00	0.00	0.00	0.00	0	0	0%	0	#DIV/0!
	TOTAL EXPENDITURES GENERAL FUND	6,506,307.23	7,303,994.02	6,708,834.00	6,111,319.06	7,731,181	6,600,776	-2%	6,597,141	-1.7%

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VILLAGE OF KIMBERLY
2027 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.

2027 GOALS:
Achieve the Mission.

MAJOR PROGRAM/COST CHANGES:
None.

PERSONNEL CHANGES/JUSTIFICATION:
None.

2026 ACHIEVEMENTS:
Completed, analyzed and adopted several Village fee structures. Discussed and passed several ordinance updates. Achieved the mission.

CAPITAL OUTLAY:
None.

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VILLAGE OF KIMBERLY
2027 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
2027 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.

2027 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. With the decision to dissolve the Municipal Court effective April 30, 2027, prepare and execute a transition plan to the Outagamie County Circuit Court.

MAJOR PROGRAM/COST CHANGES:
Dissolution of court after April 30, 2027. Annual costs held for 2027, monthly costs will decline after dissolution.

PERSONNEL CHANGES/JUSTIFICATION:
Municipal Court Clerk and Municipal Judge through April 30, 2027.

2026 ACHIEVEMENTS:
Achieved mission.

CAPITAL OUTLAY:
None anticipated.

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VILLAGE OF KIMBERLY
2027 EXPENDITURE DETAIL

DEPARTMENT NAME	Municipal Court
EXPENDITURE CODE	5121

200 EXPENSE CATEGORY	DESCRIPTION	LAST YEAR AMOUNT	THIS YEAR AMOUNT
01 - CONTRACTURAL SERVICES			
	IT SERVICE	$2,870.00	$3,020.00
	REPAIRS & MAINTENANCE		
	EQUIPMENT RENTAL		
	ENGINEERING/GIS		
	CLOTHING/UNIFORMS		
	PROFESSIONAL SERVICES	$215.00	$215.00
	OTHER SERVICES	$300.00	$300.00
	HARD/SOFTWARE MAINTENANCE		
	BANK FEES AND CHARGES	$55.00	$55.00
	SUBTOTAL	**$3,440.00**	**$3,590.00**
02 - UTILITIES			
	ELECTRICITY		
	GAS SERVICE		
	TELEPHONE	$330.00	$0.00
	FAX LINE		
	INTERNET	$210.00	$0.00
	WATER		
	CELL PHONE	$180.00	$45.00
	STORM		
	SANITARY		
	SUBTOTAL	**$720.00**	**$45.00**
03 - MATERIALS & SUPPLIES			
	OFFICE SUPPLIES	$630.00	$155.00
	POSTAGE & SHIPPING	$850.00	$400.00
	PRINTING		
	CLOTHING/UNIFORMS		
	SHOP SUPPLIES		
	FUEL & OIL		
	JANITORIAL SUPPLIES		
	FURNITURE		
	MINOR EQUIPMENT		
	SUBTOTAL	**$1,480.00**	**$555.00**
04 - TRAINING/TRAVEL			
	CONFERENCES/EDUCATION	$2,440.00	$0.00
	MILEAGE AND MEALS		
	ACCOMODATIONS		
	OTHER TRAINING MATERIALS	$840.00	$0.00

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VILLAGE OF KIMBERLY
2027 EXPENDITURE DETAIL

DEPARTMENT NAME	Municipal Court
EXPENDITURE CODE	5121

200 EXPENSE CATEGORY	DESCRIPTION	LAST YEAR AMOUNT	THIS YEAR AMOUNT
	CONTRACTED TRAINING		
	VEHICLE ALLOWANCE		
	SUBTOTAL	**$3,280.00**	**$0.00**
05 - FIXED CHARGES			
	MEMBERSHIP DUES	$205.00	$205.00
	LICENSES & PERMITS		
	MAINTENANCE FEES	$5,234.00	$5,400.00
	SERVICE CHARGES	$310.00	$310.00
	AGENCY FEES		
	INTERGOVERNMENTAL FEES	$29,420.00	$14,710.00
	REFUSE		
	PUBLICATIONS		
	PILOTS		
	SUBTOTAL	**$35,169.00**	**$20,625.00**
	TOTAL	**$44,089.00**	**$24,815.00**

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VILLAGE OF KIMBERLY
2027 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.

2027 GOALS:
Achieve Mission.

MAJOR PROGRAM/COST CHANGES:
None anticipated.

PERSONNEL CHANGES/JUSTIFICATION:
None anticipated.

2026 ACHIEVEMENTS:
Achieved Mission.

CAPITAL OUTLAY:
None.

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VILLAGE OF KIMBERLY
2027 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	$2,000.00
	POSTAGE & SHIPPING		
	PRINTING		
	CLOTHING/UNIFORMS		
	SHOP SUPPLIES		
	FUEL & OIL		
	JANITORIAL SUPPLIES		
	FURNITURE		
	MINOR EQUIPMENT		
	SUBTOTAL	**$3,750.00**	**$2,000.00**
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**	**$2,200.00**

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VILLAGE OF KIMBERLY
2027 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.

2027 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:
Increase in legal fee rates and anticipated services related to joint agreement and organizational changes.

PERSONNEL CHANGES/JUSTIFICATION:
None.

2026 ACHIEVEMENTS:
Achieved the mission.

CAPITAL OUTLAY:
None.

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VILLAGE OF KIMBERLY
2027 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	$20,200.00	$21,000.00
	OTHER SERVICES		
	HARD/SOFTWARE MAINTENANCE		
	BANK FEES AND CHARGES		
	SUBTOTAL	**$20,200.00**	**$21,000.00**
	TOTAL	**$20,200.00**	**$21,000.00**

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VILLAGE OF KIMBERLY
2027 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.

2027 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.

2026 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
2027 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	$550.00
	STORM		
	SANITARY		
	SUBTOTAL	**$900.00**	**$550.00**
04 - TRAINING/TRAVEL			
	CONFERENCES/EDUCATION	$700.00	$700.00
	MILEAGE AND MEALS	$500.00	$500.00
	ACCOMODATIONS	$800.00	$800.00
	OTHER TRAINING MATERIALS	$1,500.00	$0.00
	CONTRACTED TRAINING		
	VEHICLE ALLOWANCE	$2,400.00	$2,400.00
	SUBTOTAL	**$5,900.00**	**$4,400.00**
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	**$8,850.00**	**$7,000.00**

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VILLAGE OF KIMBERLY
2027 BUDGET GOAL

CATEGORY General Government
DEPARTMENT Central Office
ACCOUNT ORGANIZATION 101 - 5143

MISSION:
The Central Office team is here to keep our village running smoothly from preparing agendas, handling licenses, and paying the Village's bills. We support many of our internal departments with payroll and human resources. Customer Service, Professionalism, and Accuracy are three of our core components. '

2027 GOALS:
(1) Continue to 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. (2) Increase transparency and make public information easy to find and understand.

MAJOR PROGRAM/COST CHANGES:
None.

PERSONNEL CHANGES/JUSTIFICATION:
None.

2026 ACHIEVEMENTS:
Completed the office remodel and security upgrade.

CAPITAL OUTLAY:
None.

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VILLAGE OF KIMBERLY
2027 EXPENDITURE DETAIL

DEPARTMENT NAME	Central Office
EXPENDITURE CODE	5143

200 EXPENSE CATEGORY	DESCRIPTION	LAST YEAR AMOUNT	THIS YEAR AMOUNT
01 - CONTRACTURAL SERVICES			
	IT SERVICE	$8,610.00	$9,055.00
	REPAIRS & MAINTENANCE	$500.00	$500.00
	EQUIPMENT RENTAL	$3,700.00	$5,700.00
	ENGINEERING/GIS		
	CLOTHING/UNIFORMS	$0.00	$0.00
	PROFESSIONAL SERVICES	$41,700.00	$43,500.00
	OTHER SERVICES		
	HARD/SOFTWARE MAINTENANCE		
	BANK FEES AND CHARGES	$500.00	$1,000.00
	SUBTOTAL	**$55,010.00**	**$59,755.00**
02 - UTILITIES			
	ELECTRICITY		
	GAS SERVICE		
	TELEPHONE	$0.00	$0.00
	FAX LINE	$0.00	$0.00
	INTERNET	$0.00	$0.00
	WATER		
	CELL PHONE	$600.00	$600.00
	STORM		
	SANITARY		
	SUBTOTAL	**$600.00**	**$600.00**
03 - MATERIALS & SUPPLIES			
	OFFICE SUPPLIES	$6,000.00	$6,000.00
	POSTAGE & SHIPPING	$7,000.00	$7,000.00
	PRINTING	$14,000.00	$12,500.00
	CLOTHING/UNIFORMS		
	SHOP SUPPLIES		
	FUEL & OIL		
	JANITORIAL SUPPLIES		
	FURNITURE		
	MINOR EQUIPMENT		
	SUBTOTAL	**$27,000.00**	**$25,500.00**
04 - TRAINING/TRAVEL			
	CONFERENCES/EDUCATION	$2,000.00	$2,500.00
	MILEAGE AND MEALS	$1,000.00	$1,000.00
	ACCOMODATIONS	$0.00	$0.00
	OTHER TRAINING MATERIALS		

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VILLAGE OF KIMBERLY
2027 EXPENDITURE DETAIL

DEPARTMENT NAME	Central Office
EXPENDITURE CODE	5143

200 EXPENSE CATEGORY	DESCRIPTION	LAST YEAR AMOUNT	THIS YEAR AMOUNT
	CONTRACTED TRAINING	$ 1,800.00	$ 1,800.00
	VEHICLE ALLOWANCE	$ 2,400.00	$ 2,400.00
	SUBTOTAL	**$7,200.00**	**$7,700.00**
05 - FIXED CHARGES			
	MEMBERSHIP DUES	$150.00	$150.00
	LICENSES & PERMITS	$1,500.00	$2,000.00
	MAINTENANCE FEES		
	SERVICE CHARGES	$450.00	$450.00
	AGENCY FEES		
	INTERGOVERNMENTAL FEES		
	REFUSE		
	PUBLICATIONS	$300.00	$300.00
	PILOTS		
	SUBTOTAL	**$2,400.00**	**$2,900.00**
10 - MISCELLANEOUS			
	LOS APPRECIATION		
	MEETING PER DIEM		
	MISCELLANEOUS		
	SUBTOTAL	**$0.00**	**$0.00**
	TOTAL	**$92,210.00**	**$96,455.00**

25% of expenses to TID #6	$23,052.50	$24,113.75
75% of expenses General Fund	$69,157.50	$72,341.25

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VILLAGE OF KIMBERLY
2027 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.

2027 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 2 elections in 2027, our budget is less than it was in 2026 when we had 3. Because election laws require municipalities to cover the costs of mailing absentee ballots and it is difficult to forecast the number of absentee voters, we will keep postage and supply costs the same as prior years.

PERSONNEL CHANGES/JUSTIFICATION:
None.

2026 ACHIEVEMENTS:
Successfully administered all phases of the election cycle and added new Chief Inspectors to our team.

CAPITAL OUTLAY:
Addition of one electronic poll book (Badger Book).

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VILLAGE OF KIMBERLY
2027 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	$ 660.00
	REPAIRS & MAINTENANCE		
	EQUIPMENT RENTAL		
	PROFESSIONAL SERVICES		
	OTHER SERVICES		
	HARD/SOFTWARE MAINTENANCE	$ 1,500.00	$ 1,500.00
	BANK FEES AND CHARGES		
	SUBTOTAL	**$ 2,160.00**	**$ 2,160.00**
03 - MATERIALS & SUPPLIES			
	OFFICE SUPPLIES	$ 1,400.00	$ 1,000.00
	POSTAGE & SHIPPING	$ 4,000.00	$ 2,000.00
	PRINTING	$ 1,500.00	$ 1,000.00
	CLOTHING/UNIFORMS		
	JANITORIAL SUPPLIES		
	FURNITURE		
	MINOR EQUIPMENT	$ 1,800.00	$ 1,500.00
	SUBTOTAL	**$ 8,700.00**	**$ 5,500.00**
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	$ -	$ 500.00
	AGENCY FEES		
	INTERGOVERNMENTAL FEES		
	REFUSE		
	PUBLICATIONS	$ 250.00	$ 125.00
	SUBTOTAL	**$ 250.00**	**$ 625.00**
	TOTAL	**$ 12,060.00**	**$ 9,235.00**

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VILLAGE OF KIMBERLY
2027 PART-TIME WAGES

DEPARTMENT NAME	Elections
EXPENDITURE CODE	5144

POSITION TITLE	HOURS/ WEEK	# OF WEEKS	TOTAL HOURS	RATE	TOTAL
2 Elections					
SVD visits to Aspire					
2 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				**$3,006.00**
Training 27 workers @ 2 hours @ 10.00	$ 540.00				
SVD Visits @ 2 visits @ 2 SVDs @ 1.5 hrs @ 11.00	$ 66.00				
	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				

TOTAL **$6,012.00**

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VILLAGE OF KIMBERLY
2027 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.

2027 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.

2026 ACHIEVEMENTS:
Achieved the Mission.

CAPITAL OUTLAY:
None.

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VILLAGE OF KIMBERLY
2027 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	$25,443.00	$26,975.00
	OTHER SERVICES		
	HARD/SOFTWARE MAINTENANCE		
	BANK FEES AND CHARGES		
	SUBTOTAL	**$25,443.00**	**$26,975.00**
	TOTAL	**$25,443.00**	**$26,975.00**

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VILLAGE OF KIMBERLY
2027 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.

2027 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.

2026 ACHIEVEMENTS:
Replaced all network cabling and installation/construction of upgraded IT room. Upgraded switches and continued annual maintenance of computer equipment throughout all Village facilities.

CAPITAL OUTLAY:
Data Processing Outlay - website ADA audit actions, purchase of electronic poll books and annual computer replacements.

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VILLAGE OF KIMBERLY
2027 EXPENDITURE DETAIL

DEPARTMENT NAME	IT Expenses
EXPENDITURE CODE	5152

200 EXPENSE CATEGORY	DESCRIPTION	LAST YEAR AMOUNT	THIS YEAR AMOUNT
01 - CONTRACTURAL SERVICES			
	IT SERVICE	$21,445.00	$21,230.00
	REPAIRS & MAINTENANCE		
	EQUIPMENT RENTAL		
	ENGINEERING/GIS		
	CLOTHING/UNIFORMS		
	PROFESSIONAL SERVICES		
	OTHER SERVICES	$4,695.00	$4,800.00
	HARD/SOFTWARE MAINTENANCE	$750.00	$0.00
	BANK FEES AND CHARGES		
	SUBTOTAL	**$26,890.00**	**$26,030.00**
02 - UTILITIES			
	ELECTRICITY		
	GAS SERVICE		
	TELEPHONE/FAX LINE	$1,800.00	$1,800.00
	INTERNET	$1,680.00	$1,680.00
	WATER		
	CELL PHONE		
	STORM		
	SANITARY		
	SUBTOTAL	**$3,480.00**	**$3,480.00**
05 - FIXED CHARGES			
	MEMBERSHIP DUES		
	LICENSES & PERMITS	$7,040.00	$7,530.00
	MAINTENANCE FEES	$20,000.00	$23,335.00
	SERVICE CHARGES		
	AGENCY FEES		
	INTERGOVERNMENTAL FEES		
	REFUSE		
	PUBLICATIONS		
	PILOTS		
	SUBTOTAL	**$27,040.00**	**$30,865.00**
	TOTAL	**$57,410.00**	**$60,375.00**

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VILLAGE OF KIMBERLY
2027 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.

2027 GOALS:
Achieve the mission.

MAJOR PROGRAM/COST CHANGES:
None.

PERSONNEL CHANGES/JUSTIFICATION:
None.

2026 ACHIEVEMENTS:
Village wide revaluation in 2026 to bring the Village into compliance.

CAPITAL OUTLAY:
None.

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VILLAGE OF KIMBERLY
2027 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	$14,900.00	$14,900.00
	OTHER SERVICES		
	HARD/SOFTWARE MAINTENANCE		
	BANK FEES AND CHARGES		
	SUBTOTAL	**$14,900.00**	**$14,900.00**
03 - MATERIALS & SUPPLIES			
	OFFICE SUPPLIES	$500.00	$500.00
	POSTAGE & SHIPPING	$500.00	$500.00
	PRINTING		
	CLOTHING/UNIFORMS		
	SHOP SUPPLIES		
	FUEL & OIL		
	JANITORIAL SUPPLIES		
	FURNITURE		
	MINOR EQUIPMENT		
	SUBTOTAL	**$1,000.00**	**$1,000.00**
04 - TRAINING/TRAVEL			
	CONFERENCES/EDUCATION	$850.00	$850.00
	MILEAGE AND MEALS	$450.00	$450.00
	ACCOMODATIONS	$800.00	$800.00
	OTHER TRAINING MATERIALS		
	CONTRACTED TRAINING		
	VEHICLE ALLOWANCE		
	SUBTOTAL	**$2,100.00**	**$2,100.00**
05 - FIXED CHARGES			
	MEMBERSHIP DUES	$520.00	$520.00
	LICENSES & PERMITS		
	MAINTENANCE FEES		
	SERVICE CHARGES		
	AGENCY FEES		
	INTERGOVERNMENTAL FEES		
	REFUSE		

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VILLAGE OF KIMBERLY
2027 EXPENDITURE DETAIL

DEPARTMENT NAME	Community Development - Assessor
EXPENDITURE CODE	5153

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

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VILLAGE OF KIMBERLY
2027 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.

2027 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.

MAJOR PROGRAM/COST CHANGES:
Entered 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.
Increase in fuel, natural gas and electric engergy costs will impact the 2027 budget.

PERSONNEL CHANGES/JUSTIFICATION:
None.

2026 ACHIEVEMENTS:
Completed final site improvements and maintenance schedules at the Municipal Services Center.
Completed Capital Improvement Projects - Central Office Remodel.

CAPITAL OUTLAY:
Village Complex roof maintenance, brick repair, signage maintenance, elevator repair and floor scrubber replacement.

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VILLAGE OF KIMBERLY
2027 EXPENDITURE DETAIL

DEPARTMENT NAME	Municipal Complex
EXPENDITURE CODE	5160

EXPENSE CATEGORY	DESCRIPTION	LAST YEAR AMOUNT	THIS YEAR AMOUNT
232 - CONTRACTURAL SERVICES			
	LAWN CARE	$1,000.00	$1,000.00
	FIRE ALARM/EXTINGUISHERS	$2,130.00	$2,130.00
	ELEVATOR	$1,075.00	$1,075.00
	HVAC SERVICE	$2,850.00	$2,850.00
	BOILER	$530.00	$530.00
	PEST CONTROL	$905.00	$905.00
	EZ GLIDE	$300.00	$300.00
	VERIZON	$600.00	$600.00
	SECURITY SYSTEM	$500.00	$500.00
	IT SERVICES	$0.00	$6,040.00
	SUBTOTAL	**$9,890.00**	**$15,930.00**
02 - UTILITIES			
	234 ELECTRICITY	$43,200.00	$58,320.00
	233 GAS SERVICE	$27,500.00	$37,125.00
	230 WATER	$2,000.00	$2,200.00
	229 ELEVATOR PHONE	$0.00	$0.00
	STORM	$0.00	$0.00
	SANITARY	$0.00	$0.00
	SUBTOTAL	**$72,700.00**	**$97,645.00**
200 - MATERIALS & SUPPLIES			
	OFFICE SUPPLIES		
	POSTAGE & SHIPPING		
	CINTAS	$0.00	$6,850.00
	PRINTING		
	CLOTHING/UNIFORMS	$1,000.00	$1,000.00
	SHOP SUPPLIES	$5,800.00	$500.00
	FUEL & OIL	$875.00	$875.00
	JANITORIAL SUPPLIES	$3,500.00	$0.00
	FURNITURE		
	MINOR EQUIPMENT		
	SUBTOTAL	**$11,175.00**	**$9,225.00**
231 - REPAIR/MAINTENANCE			
	REPAIR/MAINTENANCE	$9,500.00	$4,000.00
	SUBTOTAL	**$9,500.00**	**$4,000.00**
	Total	**$103,265.00**	**$126,800.00**

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VILLAGE OF KIMBERLY
2027 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.

2027 GOALS:
Achieve Mission.

MAJOR PROGRAM/COST CHANGES:
None.

PERSONNEL CHANGES/JUSTIFICATION:
None.

2026 ACHIEVEMENTS:
Achieved Mission.

CAPITAL OUTLAY:
None.

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VILLAGE OF KIMBERLY
2027 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
2027 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.

2027 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 auto deductible amount ($1,000 now up to $7,500)is recommended by Administration for 2027, this should lower premiums over the course of several years.

PERSONNEL CHANGES/JUSTIFICATION:
None.

2026 ACHIEVEMENTS:
Achieved the Mission.

CAPITAL OUTLAY:
None.

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VILLAGE OF KIMBERLY
2027 EXPENDITURE DETAIL

DEPARTMENT NAME	Insurance
EXPENDITURE CODE	5193

200 EXPENSE CATEGORY	DESCRIPTION	LAST YEAR AMOUNT	THIS YEAR AMOUNT
09 - INSURANCE			
200	PROPERTY - MPIC	$ 40,215.00	$ 42,335.00
200	EQUIPMENT BREAKDOWN	$ 1,690.00	$ 3,435.00
200	LIABILITY	$ 33,800.00	$ 33,750.00
200	EMPLOYMENT PRACTICE LIABILITY	$ 4,000.00	$ 3,825.00
200	EXCESS LIABILITY	$ 75.00	$ 1,200.00
200	VOLUNTEER	$ 65.00	$ 65.00
222	SELF INSURED RETENTION	$ 8,000.00	$ 8,000.00
223	AUTOMOBILE	$ 17,890.00	$ 16,300.00
224	BONDS - CRIME	$ 480.00	$ 545.00
229	WORKERS COMP	$ 35,250.00	$ 26,828.00
	SUBTOTAL	**$ 141,465.00**	**$ 136,283.00**
	TOTAL	**$ 141,465.00**	**$ 136,283.00**

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VILLAGE OF KIMBERLY
2027 BUDGET GOAL

CATEGORY General Government
DEPARTMENT Law Enforcement Services
ACCOUNT ORGANIZATION 101 - 5210

MISSION:
Law enforcement services for the Village of Kimberly is contracted through Outagamie County. This agreement provides dedicated officers to the Village that are committed to protecting life, property, and the quality of life within our community through professional, responsive, and compassionate law enforcement. The Village strives to build trust through integrity, accountability, and partnership with residents, businesses, and schools while providing exceptional public safety services 24 hours a day. Through proactive policing, community engagement, and dedicated service, we work to ensure Kimberly remains a safe, welcoming, and thriving place to live, work, and visit.

2027 GOALS:
Enhance public safety, strengthen community partnerships, support youth and schools, deliver professional and ethical service, improve operational excellence, collaborate with fellow Village staff and build a safe and resilient community.

MAJOR PROGRAM/COST CHANGES:
Complete the dissolution with Village of Little Chute at the end of 2026, continue with dedicated Outagamie County staff starting in 2027. Budget will reflect no further cost sharing with the Village of Little Chute. Entered budget line item amount for policing related to Village of Kimberly organized Special Events (Firefighters for Fireworks).

PERSONNEL CHANGES/JUSTIFICATION:
Dissolution of the Fox Valley Metro Police Partnership with the Village of Little Chute.

2026 ACHIEVEMENTS:
Maintained a high level of service to the public while transitioning out of the policing partnership with the Village of Little Chute.

CAPITAL OUTLAY:
Investments related to bike safety, education and community outreach.

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VILLAGE OF KIMBERLY
2027 EXPENDITURE DETAIL

DEPARTMENT NAME	Law Enforcement Services
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	$539,291.00	$1,553,710.00
	OTHER SERVICES	$0.00	$1,200.00
	HARD/SOFTWARE MAINTENANCE		
	BANK FEES AND CHARGES		
	SUBTOTAL	**$539,291.00**	**$1,554,910.00**
05 - FIXED CHARGES			
	MEMBERSHIP DUES		
	LICENSES & PERMITS		
	MAINTENANCE FEES		
	SERVICE CHARGES		
	AGENCY FEES		
	INTERGOVERNMENTAL FEES	$1,184,442.71	$0.00
	REFUSE		
	PUBLICATIONS		
	PILOTS		
	SUBTOTAL	**$1,184,442.71**	**$0.00**
	TOTAL	**$1,723,733.71**	**$1,554,910.00**

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VILLAGE OF KIMBERLY ESTIMATED COST 2027

CONTRACTED OFFICERS:

	Salary	Fringe Benefits	Total
#1 Officer	$75,000	$35,000	$110,000
#2 Officer	$75,000	$35,000	$110,000
#3 Officer	$75,000	$35,000	$110,000
#4 Officer	$75,000	$35,000	$110,000
#5 Officer	$77,500	$35,000	$112,500
#6 Officer	$75,000	$35,000	$110,000
#7 Sergeant	$96,500	$45,000	$141,500
#8 Sergeant	$96,500	$45,000	$141,500
#9 Lieutenant	$103,000	$50,000	$153,000
* #10 SRO	$18,750	$8,750	$27,500
* #11 SRO	$19,375	$8,750	$28,125
			$1,154,125
		Estimated Overtime	$160,000
			$1,314,125

SQUADS:

Squad Leases ($645mo / 9 squads)	$69,660
* Squad Lease ($645mo / 2 SRO squads)	$3,870
Estimated Fuel ($400mo / 9 squads)	$43,200
* Estimated Fuel($400mo / 2 SRO squads)	$2,400
Estimated Maintenance ($125mo / 9 squads)	$13,500
* Estimated Maintenance ($125mo / 2 SROs)	$750
	$133,380

CELLPHONES:

Estimated ($40mo / 9 officers)	$4,320
* Estimated ($40mo / 2 SROs)	$240
	$4,560

TOTAL ESTIMATED COSTS

SALARY & FRINGE BENEFITS	$1,314,125
SQUAD COST	$133,380
CELLPHONE COST	$4,560
	$1,452,065
7% ADMINISTRATION FEE	$101,645
ESTIMATED 2027 COST	$1,553,710

* SROs work 3 months in Village

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VILLAGE OF KIMBERLY
2027 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.

2027 GOALS:
Achieve the mission, retain staff and continue the inclusion of crossing guards under the management of the Department of Public Works. Hire and train a pool of substitute crossing guards to have coverage available for absences.

MAJOR PROGRAM/COST CHANGES:
None.

PERSONNEL CHANGES/JUSTIFICATION:
None.

2026 ACHIEVEMENTS:
Achieved the mission. Transitioned the crossing guard program from Fox Valley Metro Police Department back to the Village of Kimberly Department of Public Works.

CAPITAL OUTLAY:
None.

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VILLAGE OF KIMBERLY
2027 EXPENDITURE DETAIL

DEPARTMENT NAME	Crossing Guards
EXPENDITURE CODE	5215

200 EXPENSE CATEGORY	DESCRIPTION	LAST YEAR AMOUNT	THIS YEAR AMOUNT
03 - MATERIALS & SUPPLIES			
	OFFICE SUPPLIES		
	POSTAGE & SHIPPING		
	PRINTING		
	CLOTHING/UNIFORMS	$0.00	$500.00
	SHOP SUPPLIES		
	FUEL & OIL		
	JANITORIAL SUPPLIES		
	FURNITURE		
	MINOR EQUIPMENT	$0.00	$500.00
	SUBTOTAL	**$0.00**	**$1,000.00**
05 - FIXED CHARGES			
	MEMBERSHIP DUES		
	LICENSES & PERMITS		
	MAINTENANCE FEES		
	SERVICE CHARGES		
	AGENCY FEES		
	INTERGOVERNMENTAL FEES	$31,840.00	$0.00
	REFUSE		
	PUBLICATIONS		
	PILOTS		
	SUBTOTAL	**$31,840.00**	**$0.00**
	TOTAL	**$31,840.00**	**$1,000.00**

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VILLAGE OF KIMBERLY
2027 PART-TIME WAGES

DEPARTMENT NAME	Crossing Guards
EXPENDITURE CODE	5215

POSITION TITLE	HOURS/ WEEK	# OF WEEKS	TOTAL HOURS	RATE	TOTAL
Crossing Guard 1	10	36	360	$18.01	$6,483.60
Crossing Guard 2	10	36	360	$18.01	$6,483.60
Crossing Guard 3	10	36	360	$18.01	$6,483.60
Crossing Guard 4	10	36	360	$18.51	$6,663.60
					$26,114.40

TOTAL **$26,114.40**

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VILLAGE OF KIMBERLY
2027 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.

2027 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:
None.

PERSONNEL CHANGES/JUSTIFICATION:
Current staffing at 26, with the potential to add 2-3 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.

2026 ACHIEVEMENTS:
Received and placed into service the new Engine 3521, ensuring it was fully equipped with the tools and equipment required for operational readiness. Secured the Capital Credit Union Elevate Communities Grant to purchase SCBA quick-connect fittings for the new truck. In addition, proceeds from the All American Garage fundraiser held in support of Engine 3521 were utilized to purchase equipment necessary to fully outfit and place the new truck into service

CAPITAL OUTLAY:
Prepare for the Station Renovation Study for 2028. SCBA Replacements in 2030. Based on Trust Fund balances, consider the replacement of the Ford Explorer (3531) with a Crew Cab Heavy-Duty Pickup Truck equipped with the necessary tools and equipment. This vehicle will be bettter suited to meeet the demands of the incidents the truck is expected to respond to while improving functionality, safety and service delivery for department members.

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VILLAGE OF KIMBERLY
2027 EXPENDITURE DETAIL

DEPARTMENT NAME	Fire Department
EXPENDITURE CODE	5220

EXPENSE CATEGORY	DESCRIPTION	LAST YEAR AMOUNT	THIS YEAR AMOUNT
200	**EXPENSES**		
	Supplies	$2,870.00	$2,950.00
	Verizon/Phone Communications	$1,020.00	$750.00
	Fuel	$3,590.00	$3,700.00
	Fire Commission Meetings	$900.00	$900.00
	Socials	$8,405.00	$8,405.00
	Fire Suppression Foam	$500.00	$500.00
	Fire Hose Replacement	$5,125.00	$5,275.00
	SUBTOTAL	**$22,410.00**	**$22,480.00**
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 Complex)	$0.00	$0.00
	Annual SCBA flow test (Required)	$2,000.00	$2,100.00
	Fire Station Maintenance	$3,485.00	$3,485.00
	Equipment	$6,675.00	$6,675.00
	Annual Pump Testing - Consortium	$1,200.00	$1,300.00
	Monthly Calibration (meters/air comp)	$1,000.00	$1,000.00
	SUBTOTAL	**$14,360.00**	**$14,560.00**
242	**TRAINING**		
	Material	$2,250.00	$2,350.00
	FVTC	$1,150.00	$1,150.00
	SUBTOTAL	**$3,400.00**	**$3,500.00**
243	**CONFERENCES**		
	Fox Vallye Fire Chiefs Asooc. Meetings	$300.00	$380.00
	Outagamie County Fire Chief Assoc.	$125.00	$0.00
	WI State Fire Chief Assoc.	$3,695.00	$3,700.00
	FDIC	$2,325.00	$2,500.00
	WI State Fire Inspectors Conference	$1,500.00	$1,500.00
	SUBTOTAL	**$7,945.00**	**$8,080.00**
244	**EDUCATION**		
	Fire Prevention	$1,200.00	$1,400.00

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VILLAGE OF KIMBERLY
2027 EXPENDITURE DETAIL

DEPARTMENT NAME	Fire Department
EXPENDITURE CODE	5220

EXPENSE CATEGORY	DESCRIPTION	LAST YEAR AMOUNT	THIS YEAR AMOUNT
	SUBTOTAL	**$1,200.00**	**$1,400.00**
245	**COMMUNICATION**		
	Pagers	$4,100.00	$4,200.00
	Repairs	$600.00	$600.00
	SUBTOTAL	**$4,700.00**	**$4,800.00**
246	**ASSOCIATION DUES**		
	WSFCA	$300.00	$300.00
	FVFCA	$100.00	$100.00
	OCFCA	$75.00	$75.00
	WSFFA	$725.00	$725.00
	OCFIU	$50.00	$50.00
	WI IAAI	$75.00	$75.00
	WSFIA	$50.00	$50.00
	Fire Investigation Task Force	$0.00	$0.00
	SUBTOTAL	**$1,375.00**	**$1,375.00**
247	**RECRUITING / CLOTHING**		
	Turnout Gear	$6,700.00	$6,700.00
	KFD Apparel	$2,565.00	$2,565.00
	SUBTOTAL	**$9,265.00**	**$9,265.00**
249	**HYDRANT RENTAL**		
	Kimberly Water Utility	$0.00	$0.00
	Darboy Joint Sanitary Dist. #1	$12,820.00	$11,685.00
	SUBTOTAL	**$12,820.00**	**$11,685.00**
250	**FIREFIGHTER EXPENSE**	$900.00	$900.00
	SUBTOTAL	**$900.00**	**$900.00**
251	**LENGTH OF SERVICE AWARD (LOSA)**		
	Fund Deposit 2.75%	$26,880.00	$27,620.00
	Administration fee	$1,400.00	$1,400.00
	SUBTOTAL	**$28,280.00**	**$29,020.00**
100	**FIRE CHIEF WAGE 5%**	$8,638.00	$9,070.00
	SUBTOTAL	**$8,638.00**	**$9,070.00**

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VILLAGE OF KIMBERLY
2027 EXPENDITURE DETAIL

DEPARTMENT NAME	Fire Department
EXPENDITURE CODE	5220

EXPENSE CATEGORY	DESCRIPTION	LAST YEAR AMOUNT	THIS YEAR AMOUNT
103	**PART TIME WAGES 5%**		
	Fire Inspectors	$5,825.00	$6,115.00
	Firefighters	$41,385.00	$43,455.00
	Officers	$4,945.00	$5,195.00
	SUBTOTAL	**$52,155.00**	**$54,765.00**
160	**SOCIAL SECURITY**	$3,990.00	$4,885.00
	SUBTOTAL	**$3,990.00**	**$4,885.00**
	GRAND TOTAL:	**$171,438.00**	**$175,785.00**

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VILLAGE OF KIMBERLY
2027 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.

2027 GOALS:
Improve the EMR service by providing continuing education to current members. Grow the EMS membership by at least 2-4 members. Current active staff is ten (10). 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.

PERSONNEL CHANGES/JUSTIFICATION:
Staffing availability and high call volume is driving the continued consideration of additional personnel.

2026 ACHIEVEMENTS:
Provided Emergency Medical Service to the Village of Kimberly and had multiple life saving responses, including delivering a baby.

CAPITAL OUTLAY:
None.

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VILLAGE OF KIMBERLY
2027 EXPENDITURE DETAIL

DEPARTMENT NAME	Emergency Medical Response
EXPENDITURE CODE	5230

EXPENSE CATEGORY	DESCRIPTION	LAST YEAR AMOUNT	THIS YEAR AMOUNT
200	**EXPENSES**		
	Supplies	$4,350.00	$4,570.00
	AED	$1,950.00	$2,000.00
	Apparel	$1,440.00	$1,500.00
	SUBTOTAL	**$7,740.00**	**$8,070.00**
242	**TRAINING (new recruits only)**		
	Materials	$565.00	$600.00
	Tuition	$820.00	$850.00
	SUBTOTAL	**$1,385.00**	**$1,450.00**
245	**COMMUNICATION**		
	Radios	$5,900.00	$4,500.00
	Repairs	$100.00	$100.00
	SUBTOTAL	**$6,000.00**	**$4,600.00**
103	**PART TIME WAGES**		
	EMS Director (5%)	$1,415.00	$1,450.00
	Asst. EMS Director (5%)	$515.00	$525.00
	First Responders (10%)	$15,220.00	$16,335.00
	SUBTOTAL	**$17,150.00**	**$18,310.00**
160	**SOCIAL SECURITY**	$1,312.00	$1,401.00
	SUBTOTAL	**$1,312.00**	**$1,401.00**
	GRAND TOTAL:	**$33,587.00**	**$33,831.00**

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VILLAGE OF KIMBERLY
2027 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.
Work with MSA to integrate their permitting and inspection software.

MAJOR PROGRAM/COST CHANGES:
In 2025 and 2026 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. Inspection fees will be reviewed and adjusted accordingly in 2027, some may increase.

PERSONNEL CHANGES/JUSTIFICATION:
None.

2026 ACHIEVEMENTS:
Developed and expanded permiting and inspection services to best serve our consituents and organize a permitting and tracking system or future use and reference.

CAPITAL OUTLAY:
None.

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VILLAGE OF KIMBERLY
2027 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	$30,000.00	$40,000.00
	OTHER SERVICES		
	HARD/SOFTWARE MAINTENANCE	$1,000.00	$1,000.00
	SUBTOTAL	**$31,000.00**	**$41,000.00**
02 - UTILITIES			
	ELECTRICITY		
	GAS SERVICE		
	TELEPHONE		
	FAX LINE		
	INTERNET		
	WATER		
	CELL PHONE	$ 540.00	$470.00
	STORM		
	SANITARY		
	SUBTOTAL	**$540.00**	**$470.00**
03 - MATERIALS & SUPPLIES			
	OFFICE SUPPLIES	$500.00	$500.00
	POSTAGE & SHIPPING		
	PRINTING		
	CLOTHING/UNIFORMS		
	SHOP SUPPLIES		
	FUEL & OIL		
	JANITORIAL SUPPLIES		
	FURNITURE		
	MINOR EQUIPMENT		
	SUBTOTAL	**$500.00**	**$500.00**
04 - TRAINING/TRAVEL			
	CONFERENCES/EDUCATION		
	MILEAGE AND MEALS		
	ACCOMODATIONS		
	OTHER TRAINING MATERIALS		
	CONTRACTED TRAINING		
	VEHICLE ALLOWANCE		
	SUBTOTAL	**$0.00**	**$0.00**

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VILLAGE OF KIMBERLY
2027 EXPENDITURE DETAIL

DEPARTMENT NAME	Inspections
EXPENDITURE CODE	5240

200 EXPENSE CATEGORY	DESCRIPTION	LAST YEAR AMOUNT	THIS YEAR AMOUNT
	TOTAL	**$32,040.00**	**$41,970.00**

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VILLAGE OF KIMBERLY
2027 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 allows the public uninterrupted enjoyment and use of those facilities.

2027 GOALS:
Maintain new Municipal Services Center, explore efficiencies regarding utilities, facility scheduling and maintenance. Complete all necessary safety inspections of monitoring systems.

MAJOR PROGRAM/COST CHANGES:
Budget request includes analysis of new utility, service and maintenance contracts specific to the Municipal Services Center.

PERSONNEL CHANGES/JUSTIFICATION:
None.

2026 ACHIEVEMENTS:
Completed the tranisition back to the new Municipal Service Center.

CAPITAL OUTLAY:
None

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VILLAGE OF KIMBERLY
2027 BUDGET GOAL

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VILLAGE OF KIMBERLY
2027 EXPENDITURE DETAIL

DEPARTMENT NAME	Municipal Garage
EXPENDITURE CODE	5323

200 EXPENSE CATEGORY	DESCRIPTION	LAST YEAR AMOUNT	THIS YEAR AMOUNT
01 - CONTRACTURAL SERVICES			
	IT SERVICE		
	HVAC REPAIRS & MAINTENANCE	$0.00	$8,750.00
	EQUIPMENT RENTAL		
	ENGINEERING/GIS		
	CLOTHING/UNIFORMS		
	PROFESSIONAL SERVICES		
	OTHER SERVICES		
	HARD/SOFTWARE MAINTENANCE		
	SUBTOTAL	**$0.00**	**$8,750.00**
02 - UTILITIES			
	ELECTRICITY	$8,000.00	$37,500.00
	GAS SERVICE	$17,000.00	$19,000.00
	TELEPHONE	$1,300.00	$525.00
	FAX LINE		
	INTERNET		
	WATER	$3,000.00	$4,000.00
	CELL PHONE		
	STORM		
	SANITARY		
	SUBTOTAL	**$29,300.00**	**$61,025.00**
03 - MATERIALS & SUPPLIES			
	OFFICE SUPPLIES	$2,600.00	$500.00
	POSTAGE & SHIPPING		
	PRINTING		
	CLOTHING/UNIFORMS	$3,200.00	$2,000.00
	SHOP SUPPLIES	$0.00	$500.00
	FUEL & OIL		
	JANITORIAL SUPPLIES	$0.00	$1,500.00
	FURNITURE		
	MINOR EQUIPMENT		
	SUBTOTAL	**$5,800.00**	**$4,500.00**
	TOTAL	**$35,100.00**	**$74,275.00**

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VILLAGE OF KIMBERLY
2027 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.

2027 GOALS:
Convert the outgoing automated refuse truck into a leaf vac truck.

MAJOR PROGRAM/COST CHANGES:
The transfer of one seasonal staff dedicated to mechanic duties/support from street and park duties.

PERSONNEL CHANGES/JUSTIFICATION:
None.

2026 ACHIEVEMENTS:
Successfully coordinated the installation of new capital equipment for the Municipal Services Center.

CAPITAL OUTLAY:
Replace the following:
#24 Loader
#34 Bucket Truck with Chip Box

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VILLAGE OF KIMBERLY
2027 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	$540.00	$540.00
	STORM		
	SANITARY		
	SUBTOTAL	**$540.00**	**$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**

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VILLAGE OF KIMBERLY
2027 PART-TIME WAGES

DEPARTMENT NAME	Machinery & Equipment
EXPENDITURE CODE	5324

POSITION TITLE	HOURS/ WEEK	# OF WEEKS	TOTAL HOURS	RATE	TOTAL
Seasonal Shop Assistant	40	12	480	$19.01	$9,124.80
Total Part-Time Labor Wages					$9,124.80

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VILLAGE OF KIMBERLY
2027 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.

2027 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.

2026 ACHIEVEMENTS:
Completed Street Improvements: Welhouse and Curtin Drive punch list items.
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:
2027 Street projects:
2026 Sidewalk Improvements: Define area and scope based on highest priority.
2026 Alley project: Walnut/Pine Alley (Kimberly Ave to 3rd Street)

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VILLAGE OF KIMBERLY
2027 EXPENDITURE DETAIL

DEPARTMENT NAME	Streets
EXPENDITURE CODE	5331

200 EXPENSE CATEGORY	DESCRIPTION	LAST YEAR AMOUNT	THIS YEAR AMOUNT
01 - CONTRACTURAL SERVICES			
	IT SERVICE	$8,610.00	$9,055.00
	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	**$13,110.00**	**$13,555.00**
02 - UTILITIES			
	INTERNET	$0.00	$0.00
	CELL PHONE	$1,860.00	$1,860.00
	STORM		
	SANITARY		
	SUBTOTAL	**$1,860.00**	**$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	$15,500.00
	FUEL & OIL	$44,000.00	$56,000.00
	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	**$96,220.00**	**$96,665.00**

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

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VILLAGE OF KIMBERLY
2027 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.

2027 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 $87.74/ton to $92.04/ton (5% increase).

PERSONNEL CHANGES/JUSTIFICATION:
None.

2026 ACHIEVEMENTS:
Implemented the anti-ice program to treat streets before snow and ice events.
Utilized salt storage shed to meet Village needs and come into WDNR compliance.

CAPITAL OUTLAY:
None.

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VILLAGE OF KIMBERLY
2027 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	$500.00
	HARD/SOFTWARE MAINTENANCE		
	SUBTOTAL	**$1,000.00**	**$500.00**
06 - SNOW & ICE EXPENSES			
	SALT	$35,100.00	$36,800.00
	BLADES	$1,500.00	$1,500.00
	BRINE	$0.00	$0.00
	OTHER SUPPLIES	$1,000.00	$1,000.00
	SUBTOTAL	**$37,600.00**	**$39,300.00**
	TOTAL	**$38,600.00**	**$39,800.00**

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VILLAGE OF KIMBERLY
2027 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.

2027 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.

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

CAPITAL OUTLAY:
None.

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VILLAGE OF KIMBERLY
2027 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	$1,525.00
	EQUIPMENT RENTAL		
	ENGINEERING/GIS	$0.00	$575.00
	CLOTHING/UNIFORMS		
	PROFESSIONAL SERVICES		
	OTHER SERVICES		
	HARD/SOFTWARE MAINTENANCE	$0.00	$1,200.00
	SUBTOTAL	**$2,100.00**	**$3,300.00**
02 - UTILITIES			
	ELECTRICITY	$6,400.00	$5,200.00
	GAS SERVICE		
	TELEPHONE		
	FAX LINE		
	INTERNET		
	WATER		
	CELL PHONE		
	STORM		
	SANITARY		
	SUBTOTAL	**$6,400.00**	**$5,200.00**
	TOTAL	**$8,500.00**	**$8,500.00**

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VILLAGE OF KIMBERLY
2027 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.

2027 GOALS:
Continue phased conversion to LED Street Lighting as the Transporation Utility budget allows.

MAJOR PROGRAM/COST CHANGES:
None.

PERSONNEL CHANGES/JUSTIFICATION:
None.

2026 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.

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VILLAGE OF KIMBERLY
2027 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	$145,000.00
	HARD/SOFTWARE MAINTENANCE		
	SUBTOTAL	**$150,000.00**	**$145,000.00**
	TOTAL	**$150,000.00**	**$145,000.00**

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VILLAGE OF KIMBERLY
2027 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.

2027 GOALS:
Achieve Mission.

MAJOR PROGRAM/COST CHANGES:
None.

PERSONNEL CHANGES/JUSTIFICATION:
None.

2026 ACHIEVEMENTS:
Achieved Mission.

CAPITAL OUTLAY:
None.

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VILLAGE OF KIMBERLY
2027 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	$102,393.00	$105,526.00
	HARD/SOFTWARE MAINTENANCE		
	BANK FEES AND CHARGES		
	SUBTOTAL	**$102,393.00**	**$105,526.00**
	TOTAL	**$102,393.00**	**$105,526.00**

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VILLAGE OF KIMBERLY
2027 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.

2027 GOALS:
Continue established services levels and ensure service to all new growth subdivision areas.

MAJOR PROGRAM/COST CHANGES:
None.

PERSONNEL CHANGES/JUSTIFICATION:
None.

2026 ACHIEVEMENTS:
Maintained high level of service for residents. Refined the use and operation of the new refuse truck.

CAPITAL OUTLAY:
None.

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VILLAGE OF KIMBERLY
2027 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	$1,000.00	$1,000.00
	HARD/SOFTWARE MAINTENANCE		
	SUBTOTAL	**$1,000.00**	**$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	**$1,370.00**	**$1,370.00**

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VILLAGE OF KIMBERLY
2027 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.

2027 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 9% from $67/TON to $73/TON.

PERSONNEL CHANGES/JUSTIFICATION:
None.

2026 ACHIEVEMENTS:
Continued management of overflow and large item collections.

CAPITAL OUTLAY:
None.

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VILLAGE OF KIMBERLY
2027 BUDGET GOAL

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VILLAGE OF KIMBERLY
2027 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	$3,250.00
	ENGINEERING/GIS		
	CLOTHING/UNIFORMS		
	PROFESSIONAL SERVICES		
	OTHER SERVICES		
	HARD/SOFTWARE MAINTENANCE		
	SUBTOTAL	**$6,500.00**	**$3,250.00**
03 - MATERIALS & SUPPLIES			
	OFFICE SUPPLIES		
	POSTAGE & SHIPPING		
	PRINTING		
	CLOTHING/UNIFORMS		
	SHOP SUPPLIES		
	FUEL & OIL	$14,900.00	$16,500.00
	JANITORIAL SUPPLIES		
	FURNITURE		
	MINOR EQUIPMENT (Carts)		
	SUBTOTAL	**$14,900.00**	**$16,500.00**
05 - FIXED CHARGES			
	MEMBERSHIP DUES		
	LICENSES & PERMITS	$145.00	$145.00
	MAINTENANCE FEES		
	SERVICE CHARGES		
	AGENCY FEES		
	INTERGOVERNMENTAL FEES		
	REFUSE	$144,480.00	$157,480.00
	PUBLICATIONS		
	PILOTS		
	SUBTOTAL	**$144,625.00**	**$157,625.00**
	TOTAL	**$166,025.00**	**$177,375.00**

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VILLAGE OF KIMBERLY
2027 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.

2027 GOALS:
Continue removing accumulated dead, diseased, dying street trees via in-house staff and contracted services.

Continue tree trimming, methodically working through community.

MAJOR PROGRAM/COST CHANGES:

Contracted tree removal assistance to complete remaining Ash Tree removal due to Emerald Ash Borer infestation.

PERSONNEL CHANGES/JUSTIFICATION:
None.

2026 ACHIEVEMENTS:
Coordinated in-house removal of stumps.

CAPITAL OUTLAY:
None.

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VILLAGE OF KIMBERLY
2027 EXPENDITURE DETAIL

DEPARTMENT NAME	Tree & Brush Control
EXPENDITURE CODE	5364

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	$10,000.00	$5,000.00
	OTHER SERVICES		
	HARD/SOFTWARE MAINTENANCE		
	SUBTOTAL	**$10,000.00**	**$5,000.00**
03 - MATERIALS & SUPPLIES			
	OFFICE SUPPLIES		
	POSTAGE & SHIPPING		
	PRINTING		
	CLOTHING/UNIFORMS		
	SHOP SUPPLIES	$1,000.00	$1,000.00
	FUEL & OIL		
	JANITORIAL SUPPLIES		
	FURNITURE		
	MINOR EQUIPMENT	$700.00	$700.00
	SUBTOTAL	**$1,700.00**	**$1,700.00**
	TOTAL	**$11,700.00**	**$6,700.00**

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VILLAGE OF KIMBERLY
2027 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.

2027 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.

2026 ACHIEVEMENTS:
Continued removal of remaining dying Ash Trees due to Emerald Ash Borer within the parks system.

CAPITAL OUTLAY:
None.

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VILLAGE OF KIMBERLY
2027 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**

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VILLAGE OF KIMBERLY
2027 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.

2027 GOALS:
Achieve Mission.

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

PERSONNEL CHANGES/JUSTIFICATION:
None.

2026 ACHIEVEMENTS:
Achieved Mission.

CAPITAL OUTLAY:
None.

DRAFT

VILLAGE OF KIMBERLY
2027 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	$700.00
	MEETING PER DIEM		
	MISCELLANEOUS	$1,150.00	$1,150.00
	SUBTOTAL	**$1,850.00**	**$1,850.00**
	TOTAL	**$6,700.00**	**$6,700.00**

DRAFT

VILLAGE OF KIMBERLY
2027 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.

2027 GOALS:
Continued evaluation of our public spaces to ensure we are able to achieve the goal of “well-maintained”. Shifting focus as needed from wood chipped landscaped areas which are high maintenance into native low-grow plantings or in some cases conversion to grass. Phased implementation of the 2026 Facilities Analysis for Sunset Park guiding maintenance decisions.

MAJOR PROGRAM/COST CHANGES:
Donations continue to provide essential positive impact to Kimberly Parks. Bench donations: Treaty, Sunset, Centennial, and Papermill Run Trail. Bike Rack donations: Memorial and Sunset Parks. Bike repair station: Papermill Run Trail. Tree donations: Sunset and Verhagen Parks.

PERSONNEL CHANGES/JUSTIFICATION:
Continue the 2026 staffing plan into 2027 with strategic placement of seasonal support staff.

2026 ACHIEVEMENTS:
Targeted concrete work was completed including improvement to footbridge ramps reducing trip hazards. Roosevelt Park score booth received paint and a new countertop. Roosevelt and Centennial playgrounds received new woodchip fall surfacing. Liberty playground received targeted parts replacements to increase safety as the structure ages. Select Treaty Park landscaping items were relocated to increase bike/ped visibility. Vandalism response: The Amphitheater was repainted, Treaty Park plaza space was restored using graffiti remover on the paved surfaces, the Sunset Park baseball diamond bathroom and utility doors were repainted, Liberty Park playground was scrubbed. Finally,the mobile watering unit was heavily utilized in cleaning and watering operations during its inaugural year in response to drought and goose messes.

CAPITAL OUTLAY:
The completion of the 2026 Project, Sunset Park Master Plan, will spur conversation around phased future improvements in Sunset Park. 2027 Capital Improvement Projects include replacement of "Big Red" the 2017 Groundsmaster 4000 - #16 on the Village's equipment list. Additionally, the Stonegate Park playground is scheduled for replacement - both the playground as the swing structures. To be replaced with updated equipment with an engineered wood fiber play surface surrounded by a concrete curb to more efficiently prevent turf encroachment into the fall zones.

DRAFT

VILLAGE OF KIMBERLY
2027 BUDGET GOAL

DRAFT

VILLAGE OF KIMBERLY
2027 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	$4,000.00	$4,000.00
	OTHER SERVICES		
	HARD/SOFTWARE MAINTENANCE		
	BANK FEES AND CHARGES		
	SUBTOTAL	**$4,600.00**	**$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	$0.00	$100.00
	PRINTING		
	CLOTHING/UNIFORMS		
	SHOP SUPPLIES		
	FUEL & OIL		
	JANITORIAL SUPPLIES	$4,000.00	$4,000.00
	FURNITURE		
	MINOR EQUIPMENT		
	SUBTOTAL	**$4,000.00**	**$4,100.00**
04 - TRAINING/TRAVEL			
	CONFERENCES/EDUCATION		
	MILEAGE AND MEALS		
	ACCOMODATIONS		
	OTHER TRAINING MATERIALS		

DRAFT

VILLAGE OF KIMBERLY
2027 EXPENDITURE DETAIL

DEPARTMENT NAME	Parks
EXPENDITURE CODE	5520

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

DRAFT

VILLAGE OF KIMBERLY
2027 PART-TIME WAGES

DEPARTMENT NAME	Parks
EXPENDITURE CODE	5520

POSITION TITLE	HOURS/ WEEK	# OF WEEKS	TOTAL HOURS	RATE	TOTAL
1st Year Parks/Streets Laborer (2)	80	10	800	$18.01	$14,408.00
2nd Year Parks/Streets Laborer (2)	80	12	960	$18.51	$17,769.60
3rd Year Parks/Streets Laborer (2)	80	12	960	$19.01	$18,249.60
4th Year Parks/Streets Laborer	0	11	0	$19.51	$0.00
Total Labor Wages					$50,427.20
$10,000 of Part-Time Park wages to TID 6 account					

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VILLAGE OF KIMBERLY
2027 BUDGET GOAL

CATEGORY General Government
DEPARTMENT Recreation
ACCOUNT ORGANIZATION 101 - 5530

MISSION:
Recreation is of vital importance to 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.

2027 GOALS:
Continue mission acheivement through program facilitation offered by subcontractors and Village recreation staff with continual analysis on program successes and growth areas.

MAJOR PROGRAM/COST CHANGES:
Introduction of the Cedars Historic Overlook has provided several additional opportunities to offer recreation classes year-round with additional space for canvas painting, babysitting, and Youth Enrichment League programming. Previous space inventory prior to the overlook coming online limited several programs due to lack of space to hold the program in.

PERSONNEL CHANGES/JUSTIFICATION:
None.

2026 ACHIEVEMENTS:
New programs introduced with success: Daddy Daughter Dance, Tetra Brazil Soccer Camp, a variety of Youth Enrichment League STEAM programs, and Pickleball for Kids. New recreation baseball league jersey vendor was met with positive response in overall cost savings, and increase in overall quality.

CAPITAL OUTLAY:
None.

DRAFT

VILLAGE OF KIMBERLY
2027 EXPENDITURE DETAIL

DEPARTMENT NAME	Recreation
EXPENDITURE CODE	5530

200 EXPENSE CATEGORY	DESCRIPTION	LAST YEAR AMOUNT	THIS YEAR AMOUNT
01 - CONTRACTURAL SERVICES			
	IT SERVICE	$8,610.00	$9,055.00
	REPAIRS & MAINTENANCE		
	EQUIPMENT RENTAL	$5,200.00	$5,400.00
	ENGINEERING/GIS		
	CLOTHING/UNIFORMS		
	PROFESSIONAL SERVICES	$12,000.00	$12,000.00
	OTHER SERVICES		
	HARD/SOFTWARE MAINTENANCE	$4,800.00	$4,800.00
	BANK FEES AND CHARGES		
	SUBTOTAL	**$30,610.00**	**$31,255.00**
02 - UTILITIES			
	ELECTRICITY		
	GAS SERVICE		
	TELEPHONE		
	FAX LINE		
	INTERNET	$1,180.00	$1,180.00
	WATER		
	CELL PHONE	$530.00	$530.00
	STORM		
	SANITARY		
	SUBTOTAL	**$1,710.00**	**$1,710.00**
03 - MATERIALS & SUPPLIES			
	OFFICE SUPPLIES		
	POSTAGE & SHIPPING	$75.00	$0.00
	PRINTING		
	CLOTHING/UNIFORMS	$5,000.00	$5,000.00
	SHOP SUPPLIES		
	FUEL & OIL		
	JANITORIAL SUPPLIES		
	FURNITURE		
	MINOR EQUIPMENT		
	SUBTOTAL	**$5,075.00**	**$5,000.00**
04 - TRAINING/TRAVEL			
	CONFERENCES/EDUCATION	$600.00	$600.00
	MILEAGE AND MEALS	$200.00	$200.00
	ACCOMODATIONS	$765.00	$765.00
	OTHER TRAINING MATERIALS		

DRAFT

VILLAGE OF KIMBERLY
2027 EXPENDITURE DETAIL

DEPARTMENT NAME	Recreation
EXPENDITURE CODE	5530

200 EXPENSE CATEGORY	DESCRIPTION	LAST YEAR AMOUNT	THIS YEAR AMOUNT
	CONTRACTED TRAINING		
	VEHICLE ALLOWANCE	$ 650.00	$ 650.00
	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	**$44,410.00**	**$44,980.00**

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VILLAGE OF KIMBERLY
2027 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	$18.51	$11,106.00
Baseball Supervisor	20	13	260	$18.01	$4,682.60
Baseball Instructor	12	6	72	$13.05	$939.60
Baseball Umpires	64	12	696	$13.05	$9,082.80
Baseball Scorekeepers	24	12	288	$10.07	$2,900.16
Program Supervisor	5	6	30	$19.01	$570.30
				Total	**$29,281.46**

DRAFT

VILLAGE OF KIMBERLY
2027 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.

2027 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:
The Kimberly Parks Department continues to encourage local businesses to sponsor displays within Memorial Park to assist in stretching the lighting budget and maximizing the display.

PERSONNEL CHANGES/JUSTIFICATION:
None.

2026 ACHIEVEMENTS:
Achieved the mission. Current avenue display schedule includes spring, summer, and fall themed banners, winter lights, and the utility costs assocaited with those lights. Christmas at the Pond display achieved with November 29th lighting event with automatic continued park lighting throughout the remainder of 2026 in Memorial Park.

CAPITAL OUTLAY:
None.

DRAFT

VILLAGE OF KIMBERLY
2027 EXPENDITURE DETAIL

DEPARTMENT NAME	Holiday Display
EXPENDITURE CODE	5531

200 EXPENSE CATEGORY	DESCRIPTION	LAST YEAR AMOUNT	THIS YEAR AMOUNT
02 - UTILITIES			
	ELECTRICITY	$2,400.00	$2,400.00
	GAS SERVICE		
	TELEPHONE		
	FAX LINE		
	INTERNET		
	WATER		
	CELL PHONE		
	STORM		
	SANITARY		
	SUBTOTAL	**$2,400.00**	**$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	**$4,100.00**	**$4,100.00**

DRAFT

VILLAGE OF KIMBERLY
2027 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.

2027 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:
None.

2026 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.

CAPITAL OUTLAY:
None.

DRAFT

VILLAGE OF KIMBERLY
2027 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**

DRAFT

VILLAGE OF KIMBERLY
2027 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, splash pad, and spacious play area makes this an excellent attraction for recreational swimmers and swimming instruction participants.

2027 GOALS:
Maintain a clean and safe facility with full staffing levels for every open day of the 2027 swim season. Grow swimming lesson program registration numbers and strengthen curriculum based on staff lessons learned in the 2026 season.

MAJOR PROGRAM/COST CHANGES:
Implementation of seasonal wage scale adjustments as a result of the 2026 Wage and Compensation Study. Reduction of overall budget allocated to water at the beach based on operating averages using 2025 & 2026 as case studies. Lifeguard staff requiring initial lifeguard certification or a certification renewal as well as swimsuit reimbursement at $50/lifeguard continue to rise in costs.

PERSONNEL CHANGES/JUSTIFICATION:
2026 provided the first operating season after the Papermaker Pond project and Beach footprint reduction. Upon evaluation, no staffing reductions will be made at this time despite reconfiguring the beach - the swimming footprint has not been reduced.

2026 ACHIEVEMENTS:
Implemented 5G Business MiFi internet service with voice over IP phone system resulting in significant cost savings and better customer service capabilities. New adirondak beach chairs were well received by patrons, constructed of composite lumber they will last for seasons to come. Dippin' Dots ice cream was implemented in the concessions area with postive response. Additional staff training in partnership with VOK EMR group was well received by beach staff and EMR staff. The new kiddie slide was also well received.

CAPITAL OUTLAY:
No projected capital outlay impacts in 2027.

DRAFT

VILLAGE OF KIMBERLY
2027 EXPENDITURE DETAIL

DEPARTMENT NAME	Sunset Beach
EXPENDITURE CODE	5542

200 EXPENSE CATEGORY	DESCRIPTION	LAST YEAR AMOUNT	THIS YEAR AMOUNT
01 - CONTRACTURAL SERVICES			
	IT SERVICE	$0.00	$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	$600.00
	BANK FEES AND CHARGES		
	SUBTOTAL	**$10,400.00**	**$10,400.00**
02 - UTILITIES			
	ELECTRICITY		
	GAS SERVICE		
	TELEPHONE	$360.00	$360.00
	FAX LINE		
	INTERNET	$1,200.00	$600.00
	WATER	$13,860.00	$11,500.00
	CELL PHONE		
	STORM		
	SANITARY		
	SUBTOTAL	**$15,420.00**	**$12,460.00**
03 - MATERIALS & SUPPLIES			
	OFFICE SUPPLIES		
	POSTAGE & SHIPPING		
	PRINTING		
	CLOTHING/UNIFORMS	$500.00	$1,200.00
	SHOP SUPPLIES		
	FUEL & OIL		
	JANITORIAL SUPPLIES	$300.00	$300.00
	FURNITURE		
	MINOR EQUIPMENT		
	SUBTOTAL	**$800.00**	**$1,500.00**
04 - TRAINING/TRAVEL			
	CONFERENCES/EDUCATION	$1,300.00	$1,300.00
	MILEAGE AND MEALS		
	ACCOMODATIONS		
	OTHER TRAINING MATERIALS	$275.00	$275.00

DRAFT

VILLAGE OF KIMBERLY
2027 EXPENDITURE DETAIL

DEPARTMENT NAME	Sunset Beach
EXPENDITURE CODE	5542

200 EXPENSE CATEGORY	DESCRIPTION	LAST YEAR AMOUNT	THIS YEAR AMOUNT
	CONTRACTED TRAINING		
	VEHICLE ALLOWANCE		
	SUBTOTAL	**$1,575.00**	**$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	$2,100.00	$2,100.00
	FIELD MAINTENANCE		
	BASEBALL LEAGUE SUPPLIES		
	PARK MAINTENANCE		
	BEACH SUPPLIES	$2,200.00	$2,200.00
	SUBTOTAL	**$4,300.00**	**$4,300.00**
	TOTAL	**$32,685.00**	**$30,425.00**

DRAFT

VILLAGE OF KIMBERLY
2027 PART-TIME WAGES

DEPARTMENT NAME	Sunset Beach
EXPENDITURE CODE	5542

POSITION TITLE	HOURS/ WEEK	# OF WEEKS	TOTAL HOURS	RATE	TOTAL
Beach Supervisor	47	12	564	$22.37	$12,616.68
Head Guard	45	12	540	$19.01	$10,265.40
5th Year Lifeguards	0	0	0	$17.66	$0.00
4th Year Lifeguards	89	11	979	$17.22	$16,858.38
3rd year Lifeguards	134	11	1474	$16.78	$24,733.72
2nd Year Lifeguards	89	11	979	$16.34	$15,996.86
1st Year Lifeguards	45	11	495	$15.89	$7,865.55
Cashier - Bark at the Beach Early Season	11	11	121	$13.05	$1,579.05
Cashier - Bark at the Beach Post Season	40	3	120	$13.05	$1,566.00
Concessions/Cashier	82	11	902	$13.05	$11,771.10
This is open everyday, no weather closures					$103,252.74
Assumed 20% Weather Delay/Closures					20%
				Subtotal	$82,602.19
Swimming Lessons Staffing Allocation					
8 Instructors 1 Supervisor 3 week				Subtotal	$6,200.00
				Grand Total	**$88,802.19**

DRAFT

VILLAGE OF KIMBERLY
2027 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.

2027 GOALS:
Continued oversight of zoning and land use planning decisions. Develop ordinance modifications as necessary.

MAJOR PROGRAM/COST CHANGES:
None.

PERSONNEL CHANGES/JUSTIFICATION:
None.

2026 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
2027 EXPENDITURE DETAIL

DEPARTMENT NAME	Plan Commission
EXPENDITURE CODE	5630

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

DRAFT

VILLAGE OF KIMBERLY
2027 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.

2027 GOALS:
Achieve Mission.

MAJOR PROGRAM/COST CHANGES:
None.

PERSONNEL CHANGES/JUSTIFICATION:
None.

2026 ACHIEVEMENTS:
Achieved Mission.

CAPITAL OUTLAY:
None.

DRAFT

VILLAGE OF KIMBERLY
2027 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**

DRAFT

VILLAGE OF KIMBERLY
2027 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. Expand relationship with existing business communities through active engagement and business retention and engagement visits.

2027 GOALS:
Expand the public/private partnerships to the Heart of the Valley Chamber of Commerce. Actively support and engage in the business community to understand the health of the community.

MAJOR PROGRAM/COST CHANGES:
None.

PERSONNEL CHANGES/JUSTIFICATION:
None.

2026 ACHIEVEMENTS:
Achieved mission.

CAPITAL OUTLAY:
None.

DRAFT

VILLAGE OF KIMBERLY
2027 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
2027 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.

2027 GOALS:
Achieve Mission.

MAJOR PROGRAM/COST CHANGES:
In 2027 there will be one annuitant 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 down to $0 over the next 7 years (2025-2031) fully funds assumed obligations through 2038 when the final annuitant ages out.

PERSONNEL CHANGES/JUSTIFICATION:
None.

2026 ACHIEVEMENTS:
Achieved mission.

CAPITAL OUTLAY:
None.

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VILLAGE OF KIMBERLY
2027 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	$0.00
	SUBTOTAL	**$5,000.00**	**$0.00**
	TOTAL	**$5,000.00**	**$0.00**

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ACCOUNT 201
Sanitary Sewer Utility

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		2025 Prior yr Budget	2025 Prior yr Actual	2026 Current yr Budget	2026 YTD Actual	2026 Projected	2027 Requested	Percent Change	2027 Admin Recommend	Percent Change
	SEWER FUND REVENUE									
	SPECIAL ASSESSMENTS									
201-42-4242	SANITARY SEWER ASSMT LATERA	44,541.00	17,735.29	49,080.00	25,871.21	49,080	25,470	-48%	25,470	-48%
201-42-4245	SANTARY SEWER HOOKUP-NEW FE	15,000.00	8,400.00	15,000.00	37,632.00	40,000	20,000	33%	20,000	33%
201-42-4246	DEF SANITARY SEWER-RCRD @ CTY	0.00	0.00	0.00	0.00	0	0	0%	0	#DIV/0!
201-42-4300	CONTRIBUTED CAPITAL	0.00	0.00	0.00	0.00	0	0	0%	0	#DIV/0!
201-42-4700	MISCELLANEOUS REVENUE	0.00	0.00	0.00	0.00	0	0	0%	0	#DIV/0!
	Total: SPECIAL ASSESSMENTS	59,541.00	26,135.29	64,080.00	63,503.21	89,080	45,470	-29%	45,470	-29%
	PUBLIC CHARGES FOR SERVICES									
201-46-4641	SEWER USER FEES	1,450,000.00	1,546,080.00	1,450,000.00	1,111,982.05	1,500,000	1,500,000	3%	1,500,000	3%
	Total: PUBLIC CHARGES FOR SERVICES	1,450,000.00	1,546,080.00	1,450,000.00	1,111,982.05	1,500,000	1,500,000	3%	1,500,000	3%
	MISCELLANEOUS REVENUE									
201-48-4840	Forfeited Discounts	0.00	0.00	0.00	0.00	0	0	0%	0	#DIV/0!
	Total: MISCELLANEOUS REVENUE	0	0.00	0.00	0	0	0	0%	0	#DIV/0!
	OTHER FINANCING SOURCES									
201-49-4930	FUND BALANCE APPLIED	-411838.00	0.00	267493.00	0.00	-310,919	602,896	125%	475,202	78%
201-49-4999	CONTRIBUTED ASSETS	0.00	0.00	0.00	0.00	0	0	#DIV/0!	0	#DIV/0!
	Total: OTHER FINANCING SOURCES	-411838	0.00	267493.00	0	-310,919	602,896	125%	475,202	78%
	TOTAL REVENUES SEWER FUND	1,097,703.00	1,572,215.29	1,781,573.00	1,175,485.26	1,278,161	2,148,366	21%	2,020,672	13%
	SEWER FUND EXPENDITURES									
	SANITARY SEWERS									
201-5360-100	WAGES	106,955.00	110,130.37	78,250.00	88,077.20	117,433	83,104	6%	83,501	7%
201-5360-102	OVERTIME	500.00	1,231.49	500.00	841.33	1,200	1,200	140%	1,200	140%
201-5360-103	PART-TIME	0.00	0.00	0.00	0.00	0	0	#DIV/0!	0	#DIV/0!
201-5360-160	SOCIAL SECURITY	6,344.53	5,406.68	5,985.00	4,031.65	5,362	6,449	8%	6,480	8%
201-5360-161	RETIREMENT	5,763.98	7,164.35	5,670.00	3,837.07	5,103	6,112	8%	6,141	8%
201-5360-162	HEALTH INSURANCE	25,629.39	13,761.67	16,551.00	9,045.12	12,030	21,944	33%	21,944	33%
201-5360-163	DENTAL INSURANCE	229.39	117.73	138.00	69.94	93	184	33%	184	33%
201-5360-164	LIFE INSURANCE	177.59	-445.18	90.00	58.13	77	91	1%	91	1%
201-5360-165	LONG-TERM DISABILITY	420.42	355.52	386.00	249.10	331	418	8%	420	9%
201-5360-200	SANITARY SEWER EXPENSES	59,668.00	99,265.93	107,020.00	38,145.10	100,000	95,823	-10%	95,823	-10%
201-5360-230	GENERAL FUND SERVICES	23,213.00	42,339.00	40,429.00	30,321.00	40,429	50,575	25%	71,623	77%
201-5360-265	SEWER USER FEES	749,000.00	518,075.23	749,000.00	403,502.54	600,000	749,000	0%	600,000	-20%
201-5360-285	AUDIT EXPENSE	2,300.00	2,300.00	2,544.00	1,908.00	2,544	2,698	6%	2,698	6%
201-5360-289	INSURANCE	14,110.00	14,108.00	13,347.00	10,011.00	13,347	13,828	4%	13,628	2%
201-5360-290	TRUST FUND TRANSFERS	39,392.00	39,396.00	40,168.00	30,126.00	40,168	37,870	-6%	37,870	-6%
201-5360-291	TRANSF TRANSPORTATION UTILITY	0.00	0.00	0.00	271,537.00	271,537	0	#DIV/0!	0	#DIV/0!
201-5360-297	CAPITAL OUTLAY	64,000.00	7,721.31	721,495.00	729,799.19	720,000	1,079,070	50%	1,079,070	50%
201-5360-299	DEPRECIATION EXPENSE	0.00	199,629.00	0.00	0.00	0	0	0%	0	#DIV/0!

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	2025 Prior yr Budget	2025 Prior yr Actual	2026 Current yr Budget	2026 YTD Actual	2026 Projected	2027 Requested	*Percent Change*	2027 Admin Recommend	*Percent Change*
TOTAL EXPENDITURES SEWER FUND	1,097,703.30	1,060,557.10	1,781,573.00	1,621,559.37	1,929,655	2,148,366	*21%*	2,020,672	*13%*

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VILLAGE OF KIMBERLY
2027 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.

2027 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. Flow charges are slightly decreasing, however there are increases in BOD, SS, Phosphorus and Ammonia.

PERSONNEL CHANGES/JUSTIFICATION:
None.

2026 ACHIEVEMENTS:

Met with HOVMSD to discuss annual improvements made related to sanitary sewer system and reducing I&I.
Developed multi-year plan to measure and strategize on future sanitary improvements.

CAPITAL OUTLAY:
Annual Sanitary Sewer Cleaning and Televising Program
Annual Sanitary Sewer Repairs identified in prior years' Televising Programs
Maes Ave (Wilson to Edwards St)
Washington St (3rd St to Maes Ave)

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VILLAGE OF KIMBERLY
2027 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	$5,740.00	$6,038.00
	REPAIRS & MAINTENANCE	$3,000.00	$3,000.00
	EQUIPMENT RENTAL		
	ENGINEERING/GIS	$2,000.00	$2,000.00
	CLOTHING/UNIFORMS		
	PROFESSIONAL SERVICES	$10,000.00	$12,000.00
	OTHER SERVICES - MCO	$35,850.00	$39,585.00
	HARD/SOFTWARE MAINTENANCE		
	SUBTOTAL	**$56,590.00**	**$62,623.00**
02 - UTILITIES			
	ELECTRICITY	$1,500.00	$0.00
	GAS SERVICE		
	TELEPHONE	$1,730.00	$0.00
	FAX LINE		
	INTERNET		
	WATER	$3,000.00	$0.00
	STORM		
	SUBTOTAL	**$6,230.00**	**$0.00**
03 - MATERIALS & SUPPLIES			
	OFFICE SUPPLIES		
	POSTAGE & SHIPPING	$3,600.00	$1,200.00
	PRINTING		
	CLOTHING/UNIFORMS		
	SHOP SUPPLIES	$3,500.00	$4,000.00
	FUEL & OIL		
	JANITORIAL SUPPLIES		
	FURNITURE		
	MINOR EQUIPMENT	$7,100.00	$8,000.00
	SUBTOTAL	**$14,200.00**	**$13,200.00**
05 - FIXED CHARGES			
	LICENSES & PERMITS		
	MAINTENANCE FEES		
	SERVICE CHARGES		
	AGENCY FEES		
	INTERGOVERNMENTAL FEES	$30,000.00	$20,000.00
	PUBLICATIONS		
	SUBTOTAL	**$30,000.00**	**$20,000.00**
	TOTAL	**$107,020.00**	**$95,823.00**

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VILLAGE OF KIMBERLY
2027 SANITARY SEWER UTILITY OPERATING BUDGET
ACCOUNT ALLOCATION AND REIMBURSEMENT JUSTIFICATION

		2027 General Fund Budget	Sanitary Sewer Utility Proposed	Sanitary Sewer Utility Approved
10.00% Allocated	Audit/Accounting/IT Services			
	Audit/Accounting 101.47.4749	26,975	2,698	
	IT Expenses 101.47.4744	60,375	6,038	
			8,735	0
10.00% Allocated	Insurance 101.5193.200-229			
	Property/Liability/Equipment	92,610	9,261	
	Employment Practices Liability	545	55	
	Automobile	16,300	1,630	
	Workmen's Comp	26,828	2,683	
			13,628	0
10%	Portion of Kimtalk publication	10,000	1,000	
30.00%	Portion of Complex and MSC spaces & utilities	201,075	60,323	
10.00%	Complex Trust Fund	103,000	10,300	
	Street Building Trust Fund		4,300	
	Street Equipment Replacement Fund		33,570	
Allocated	Reimburse General Fund for prorated amounts as indicated. Reflects as Revenue on General Fund			
	Account R101.47.4744		6,038	0
	Account R101.47.4749		87,948	0
		Total	**93,986**	**0**

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ACCOUNT 205
Storm Water Utility

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		2025 Prior yr Budget	2025 Prior yr Actual	2026 Current yr Budget	2026 YTD Actual	2026 Projected	2027 Requested	Percent Change	2027 Admin Recommend	Percent Change
	STORM WATER UTILITY REVENUE									
	SPECIAL ASSESSMENTS									
205-42-4242	STORM LATERALS REVENUE	15,265.00	-14,453.91	34,358.00	13,773.87	34,358	19,295	-44%	19,295	-44%
205-42-4246	DEF SPEC-RECORD MINI/LATERA	0.00	78,762.76	0.00	0.00	2,000	0	0%	0	#DIV/0!
	Total: SPECIAL ASSESSMENTS	15,265.00	64,308.85	34,358.00	13,773.87	36,358	19,295	-44%	19,295	-44%
	PERMITS									
205-44-4439	EROSION CONTROL PERMIT	0.00	2500.00	2000.00	10117.50	10,500	5,000	150%	5,000	150%
	Total: PERMITS	0.00	2,500.00	2,000.00	10,117.50	10,500	5,000	150%	5,000	150%
	PUBLIC CHARGES FOR SERVICES									
205-46-4641	STORM WATER ERU FEES	685000.00	724968.97	690000.00	497721.13	700,000	700,000	1%	700,000	1%
205-46-4700	CONTRIBUTED CAPITAL	0.00	0.00	0.00	0.00	0	0	#DIV/0!	0	#DIV/0!
	Total: PUBLIC CHGS FOR SERVICES	685,000.00	724,968.97	690,000.00	497,721.13	700,000	700,000	1%	700,000	1%
	MISCELLANEOUS REVENUE									
205-48-4810	INTEREST-STORM WATER FUND	0.00	0.00	0.00	0.00	0	0	0%	0	#DIV/0!
205-48-4840	Forfeited Discounts	0.00	0.00	0.00	0.00	0	0	0%	0	#DIV/0!
	Total: MISCELLANEOUS REVENUE	0.00	0.00	0.00	0.00	0	0	0%	0	#DIV/0!
	OTHER STORM WATER REVENUES									
205-49-4930	FUND BALANCE APPLIED	428040.00	0.00	0.00	0.00	683,960	152,331	#DIV/0!	195,061	#DIV/0!
205-49-4950	STORM WATER OTHER REVENUES	463740.00	0.00	0.00	0.00	0	463,740	#DIV/0!	463,740	#DIV/0!
205-49-4999	CONTRIBUTED ASSETS	0.00	0.00	0.00	0.00	0	0	#DIV/0!	0	#DIV/0!
	Total: OTHER STORM H20 REVENUES	891780.00	0.00	0.00	0.00	683,960	616071.00	#DIV/0!	658,801	#DIV/0!
	TOTAL REVENUES STORM WATER UTILITY	1,592,045.00	791,777.82	726,358.00	521,612.50	1,430,818	1,340,366	85%	1,383,096	90%
	STORM WATER UTILITY EXPENDITURES									
	STORM WATER									
205-5370-100	WAGES/SALARIES	221,680.00	188,896.19	203,051.00	134,390.50	179,143	214,117	5%	215,455	6%
205-5370-102	OVERTIME WAGES	500.00	5,318.23	1,500.00	2,867.21	5,000	5,000	233%	5,000	233%
205-5370-103	PART-TIME WAGES	1,500.00	0.00	500.00	0.00	0	0	-100%	0	-100%
205-5370-160	SOCIAL SECURITY	17,111.52	14,831.73	15,584.00	10,148.02	13497	16,762	8%	16,865	8%
205-5370-161	RETIREMENT	15,545.76	3,919.18	14,764.00	9,710.35	12915	15,886	8%	15,983	8%
205-5370-162	HEALTH INSURANCE	83,915.00	47,046.69	52,326.00	27,583.65	36686	72,811	39%	72,811	39%
205-5370-163	DENTAL INSURANCE	785.00	398.28	440.00	214.60	285	625	42%	625	42%
205-5370-164	LIFE INSURANCE	521.00	16,009.65	271.00	175.11	233	278	2%	278	2%
205-5370-165	LONG-TERM DISABILITY	1,131.00	939.30	1,000.00	612.87	815	1,086	9%	1,093	9%
205-5370-200	EXPENSES	66,338.00	38,930.89	78,590.00	69,363.90	78,590	68,388	-13%	68,388	-13%
205-5370-210	TREE & BRUSH EXPENSES	8,200.00	443.87	8,200.00	13,982.02	11,000	26,950	229%	26,950	229%
205-5370-220	URBAN FORESTRY EXPENSES	15,500.00	10,805.00	25,000.00	10,563.00	15,000	25,000	0%	25,000	0%
205-5370-230	GENERAL FUND SERVICES	14,920.00	14,920.00	25,697.00	19,272.00	25,697	30,438	18%	71,623	179%

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		2025 Prior yr Budget	2025 Prior yr Actual	2026 Current yr Budget	2026 YTD Actual	2026 Projected	2027 Requested	*Percent Change*	2027 Admin Recommend	*Percent Change*
205-5370-285	AUDIT EXPENSE	2,300.00	2,300.00	2,544.00	1,908.00	2,544	2,698	*6%*	2,698	*6%*
205-5370-289	INSURANCE	14,110.00	14,108.00	13,347.00	10,011.00	13,347	13,828	*4%*	13,828	*4%*
205-5370-290	TRUST FUND TRANSFERS	84,244.00	84,248.00	85,936.00	64,452.00	85,936	84,270	*-2%*	84,270	*-2%*
205-5370-295	DEPRECIATION EXPENSE	0.00	275,695.00	0.00	0.00	0	0	*0%*	0	*#DIV/0!*
205-5370-297	CAPITAL PROJECTS	963,740.00	93,360.62	968,430.00	886,222.79	970,000	712,230	*-26%*	712,230	*-26%*
205-5370-298	I & I REHAB	80,004.00	0.00	50,000.00	7,330.00	10,000	50,000	*0%*	50,000	*0%*
205-5370-299	MINI-STORM	0.00	0.00	0.00	0.00	0	0	*#DIV/0!*	0	*#DIV/0!*
	TOTAL EXPENDITURES STORM WATER UTILITY	1,592,045.28	812,170.63	1,547,180.00	1,268,807.02	1,460,688	1,340,366	*-13%*	1,383,096	*-11%*

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VILLAGE OF KIMBERLY
2027 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.

2027 GOALS:
Execute 2027 Annual Clean and Televising of a portion of the Village's Storm Sewer.

Review mini-storm program to prioritize areas of future focus.

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 $40/ton to $44/ton (assumed 10%).

Sweepings tipping fee increase from $58/ton to $61/ton (assumed 5%).

PERSONNEL CHANGES/JUSTIFICATION:
None.

2026 ACHIEVEMENTS:
Executed CIP Annual Storm Sewer Cleaning & Televising.

Completed extensive cleaning in the Highview area.

Completed storm relay work in the Schindler Drive area along with Papermaker Pond facility.

CAPITAL OUTLAY:
Annual Storm Sewer Cleaning and Televising Program.
Annual Storm Sewer Repairs identified in prior years' Televising programs.
Stormwater Pond Annual Maintenance & Engineering
Washington Street (3rd St to Maes Ave.) including mini-storm solution

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VILLAGE OF KIMBERLY
2027 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	$5,740.00	$6,038.00
	REPAIRS & MAINTENANCE	$3,500.00	$3,500.00
	EQUIPMENT RENTAL		
	ENGINEERING/GIS	$15,600.00	$15,600.00
	CLOTHING/UNIFORMS		
	PROFESSIONAL SERVICES	$18,000.00	$20,000.00
	OTHER SERVICES	$9,800.00	$9,800.00
	HARD/SOFTWARE MAINTENANCE		
	SUBTOTAL	**$52,640.00**	**$54,938.00**
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	$6,500.00	$6,500.00
	SUBTOTAL	**$9,500.00**	**$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	$12,500.00	$0.00
	PUBLICATIONS		
	PILOTS		
	SUBTOTAL	**$16,450.00**	**$3,950.00**
	TOTAL	**$78,590.00**	**$68,388.00**

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VILLAGE OF KIMBERLY
2027 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	$10,000.00
	OTHER SERVICES		
	HARD/SOFTWARE MAINTENANCE		
	SUBTOTAL	**$5,000.00**	**$10,000.00**
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**
05 - FIXED CHARGES			
	MEMBERSHIP DUES		
	LICENSES & PERMITS		
	MAINTENANCE FEES		
	SERVICE CHARGES		
	AGENCY FEES		
	INTERGOVERNMENTAL FEES		
	REFUSE	$0.00	$13,750.00
	PUBLICATIONS		
	PILOTS		
	SUBTOTAL	**$0.00**	**$13,750.00**
	TOTAL	**$8,200.00**	**$26,950.00**

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VILLAGE OF KIMBERLY
2027 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	$20,000.00	$20,000.00
	FUEL & OIL		
	JANITORIAL SUPPLIES		
	FURNITURE		
	MINOR EQUIPMENT	$5,000.00	$5,000.00
	SUBTOTAL	**$25,000.00**	**$25,000.00**
	TOTAL	**$25,000.00**	**$25,000.00**

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VILLAGE OF KIMBERLY
2027 STORM WATER UTILITY OPERATING BUDGET
ACCOUNT ALLOCATION AND REIMBURSEMENT JUSTIFICATION

		2027 General Fund Budget	Storm Water Utility Proposed	Storm Water Utility Approved
10.00% Allocated	Audit/Accounting/IT Services			
	Audit/Accounting	26,975	2,698	
	IT Expenses 101.47.4744	60,375	6,038	
			8,735	0
10.00% Allocated	Insurance 101.5193.200-229			
	Property/Liability/Equipment	92,610	9,261	
	Employment Practices Liability	545	55	
	Automobile	16,300	1,630	
	Workmen's Comp	26,828	2,683	
			13,628	0
10%	Portion of Kimtalk publication	10,000	1,000	
30.00%	Portion of Complex and MSC spaces & utilities	201,075	60,323	
10.00%	Complex Trust Fund	103,000	10,300	
	Street Building Trust Fund		8,300	
	Street Equipment Replacement Fund		75,970	
Allocated	Reimburse General Fund for prorated amounts as indicated. Reflects as Revenue on General Fund			
	Account R101.47.4744		6,038	
	Account R101.47.4748		87,948	
		Total	**93,986**	**0**

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ACCOUNT 310
Debt Service

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		2025 Prior yr Budget	2025 Prior yr Actual	2026 Current yr Budget	2026 YTD Actual	2026 Projected	2027 Requested	Percent Change	2027 Admin Recommend	Percent Change
	DEBT SERVICE FUND REVENUE									
	TAXES									
310-41-4112	STATE-PERSONAL PROPERTY TX AID	279.00	25,241.50	25,242.00	0.00	25,242	25,242	0%	25,242	0%
310-41-4113	TAX INCREMENT-TIF #4	214,753.00	229,054.98	228,903.00	0.00	240,821	245,784	7%	245,784	7%
310-41-4114	TAX INCREMENT-TIF #5	668,144.00	718,271.59	718,027.00	0.00	769,093	0	-100%	0	-100%
310-41-4115	TAX INCREMENT-TIF #6	1,934,462.00	2,194,719.05	2,281,220.00	0.00	2,592,740	0	-100%	0	-100%
310-41-4116	DEBT SERVICE PROPERTY TAXES	661,448.00	661,448.00	656,084.00	656,084.00	656,084	925,200	41%	925,200	41%
310-41-4132	PILOT-TIF 6	100.00	0.00	0.00	0.00	0	0	#DIV/0!	0	#DIV/0!
	Total: TAXES	2,817,638.00	3,167,287.12	3,909,476.00	0.00	4,283,979	1,196,226	-69%	1,196,226	-69%
	INTERGOV CHG FOR SERVICES									
310-47-4700	DEBT PROCEEDS	0.00	0.00	0.00	0.00	0	0	0%	0	#DIV/0!
310-47-4744	BOND PREMIUM PROCEEDS	0.00	141337.75	0.00	0.00	0	0	0%	0	#DIV/0!
	Total: INTERGOV CHG FOR SERVICES	0.00	141337.75	0.00	0	0	0	0%	0	#DIV/0!
	MISCELLANEOUS REVENUE									
310-48-4810	INTEREST-GENERAL INVESTMENT	100000.00	171235.93	125000.00	17743.79	23,652	25,000	-80%	25,000	-80%
310-48-4832	LAND SALES	0.00	66420.00	0.00	57127.00	57,127	0	#DIV/0!	0	#DIV/0!
	Total: MISCELLANEOUS REVENUE	100000.00	237655.93	125000.00	74870.79	80,779	25,000	-80%	25,000	-80%
	OTHER FINANCING SOURCES									
310-49-4901	TRANSFER IN	200000.00	200000.00	270000.00	3357757.74	3,076,942	3,016,744	1017%	3,098,509	1048%
310-49-4930	FUND BALANCE APPLIED	-358366.00	0.00	-478895.00	0.00	-1,585,751	-213,426	-55%	-292,426	-39%
	Total: OTHER FINANCING SOURCES	-358366	0.00	-478895.00	0	1,491,191	2,803,318	-685%	2,806,083	-686%
	TOTAL REVENUES DEBT SERVICE FUND	2,559,272.00	3,546,280.80	3,555,581.00	74,870.79	5,855,950	4,024,544	13%	4,027,309	13%
	DEBT SERVICE FUND EXPENDITURES									
	DEBT SERVICE EXPENSES									
310-5700-920	TRANSFER TO TIF#4	0.00	0.00	0.00	0.00	0	0	#DIV/0!	0	#DIV/0!
310-5700-921	TRANSFER TO TIF#5 PROJECT	0.00	0.00	0.00	1417429.13	1,417,429	0	#DIV/0!	0	#DIV/0!
310-5700-922	TRANSFER TO TIF #6	0.00	0.00	0.00	10992411.57	517,431	0	#DIV/0!	0	#DIV/0!
310-5700-923	TRANSFER TO CAPITAL PROJECTS	0.00	0.00	0.00	0.00	0	0	#DIV/0!	0	#DIV/0!
310-5700-924	TRANSFER TO OTHER FUNDS	0.00	262145.44	0.00	0.00	0	0	#DIV/0!	0	#DIV/0!
310-5700-925	ADMINISTRATION COST	0.00	0.00	0.00	0.24	0	0	#DIV/0!	0	#DIV/0!
	Total: DEBT SERVICE EXPENSES	0.00	262145.44	0.00	12409840.94	1,934,860	0	#DIV/0!	0	#DIV/0!
	PRINCIPAL ON DEBT									
310-5810-715	TIF #6 DEBT PRINCIPAL	975000.00	975000.00	1360000.00	1452000.00	1,452,000	1,610,000	18%	1,610,000	18%
310-5810-718	TIF #6 ASSOC CAPT PRINCIPAL	120000.00	0.00	125000.00	125000.00	125,000	130,000	4%	130,000	4%
310-5810-720	TIF #4 DEBT PRINCIPAL	0.00	0.00	0.00	0.00	0	0	#DIV/0!	0	#DIV/0!
310-5810-721	TIF #5 DEBT PRINCIPAL	431000.00	453515.00	433000.00	341000.00	341,000	440,000	2%	440,000	2%
310-5810-722	GO DEBT PRINCIPAL	325000.00	325000.00	485000.00	728225.00	728,225	450,000	-7%	450,000	-7%
310-5810-730	TIF #5 TO GENERAL FUND	74000.00	74000.00	76000.00	0.00	76,000	79,000	4%	79,000	4%

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		2025 Prior yr Budget	2025 Prior yr Actual	2026 Current yr Budget	2026 YTD Actual	2026 Projected	2027 Requested	Percent Change	2027 Admin Recommend	Percent Change
	Total: PRINCIPAL ON DEBT	1,925,000.00	1,827,515.00	2,479,000.00	2,646,225.00	2,722,225	2,709,000	*9%*	2,709,000	*9%*
	INTEREST ON DEBT									
310-5820-715	TIF #6 DEBT INTEREST	742370.00	742369.76	699653.00	719446.36	719,446	647,014	*-8%*	647,014	*-8%*
310-5820-718	TIF #6 ASSOC CAPITALIZED INT	156989.50	0.00	152190.00	139235.89	139,236	147,190	*-3%*	147,190	*-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	57037.00	42537.50	50054.00	30260.00	30,260	42,540	*-15%*	45,305	*-9%*
310-5820-722	GO DEBT INTEREST	536448.00	536447.78	441084.00	307884.72	307,885	475,200	*8%*	475,200	*8%*
310-5820-740	TIF #6 BOND FEES	2675.00	2525.00	2675.00	1100.00	1,100	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	625.00	775.00	0.00	0	775	*0%*	775	*0%*
310-5820-746	704 PROJECT FUND BOND FEES	0.00	31312.00	0.00	0.00	0	0	*#DIV/0!*	0	*#DIV/0!*
	Total: INTEREST ON DEBT	1,495,819.50	1,355,967.04	1,346,581.00	1,198,076.97	1,198,077	1,315,544	*-2%*	1,318,309	*-2%*
	TOTAL EXPENDITURES DEBT SERVICE FUND	3,420,819.50	3,445,627.48	3,825,581.00	16,254,142.91	5,855,162	4,024,544	*5%*	4,027,309	*5%*

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VILLAGE OF KIMBERLY
2027 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.

2027 GOALS:
Continue to work with bond management consultants to properly invest and secure bond proceeds.

MAJOR PROGRAM/COST CHANGES:
None.

PERSONNEL CHANGES/JUSTIFICATION:
None.

2026 ACHIEVEMENTS:
Completed required annual reporting. Completed the investment and transfer of bond proceeds to American Deposit Management.

CAPITAL OUTLAY:
None.

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VILLAGE OF KIMBERLY
2027 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	$2,479,000.00	$2,709,000.00
	INTEREST	$1,342,981.00	$1,314,709.00
	BOND FEES	$3,600.00	$3,600.00
	SUBTOTAL	**$3,825,581.00**	**$4,027,309.00**
	TOTAL	**$3,825,581.00**	**$4,027,309.00**

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Village of Kimberly
Existing General Obligation Debt Service Payments

	TID #6 Supported				TID #6 Supported				TID #6 Supported				TID #5 Supported			
	Issue: 1				Issue: 2				Issue: 3				Issue: 4			
	Amount: $9,500,000				Amount: $3,565,000				Amount: $5,060,000				Amount: $3,554,000			
	Type: G.O. Refunding Bonds (CR)				Type: Taxable G.O. Refunding Bonds (CR)				Type: G.O. Promissory Notes				Type: Taxable G.O. Refunding Bonds (AR/CR)			
	Dated: 3/1/2017				Dated: 3/1/2017				Dated: 11/1/2018				Dated: 9/9/2020			
	Callable: '31-'37 Callable 3/1/25 @ par				***Callable: '28-'31 Callable 3/1/25 @ par***				***Callable: '27-'28 Callable 9/1/26 @ Par***				***Callable: '22-'30 Callable 3/1/21 @ 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	PRINCIPAL *(3/1)*	RATE	INTEREST *(3/1 & 9/1)*	TOTAL
2027			$322,331	$322,331			$123,253	$123,253	***$890,000***	4.000%	$72,800	$962,800	***$345,000***	1.450%	$25,542	$370,542
2028			$322,331	$322,331	***$1,120,000***	3.350%	$104,493	$1,224,493	***$930,000***	4.000%	$37,200	$967,200	***$752,000***	1.600%	$17,025	$769,025
2029			$322,331	$322,331	***$1,155,000***	3.450%	$65,809	$1,220,809					***$313,000***	1.700%	$8,349	$321,349
2030			$322,331	$322,331	***$1,200,000***	3.550%	$24,585	$1,224,585					***$316,000***	1.800%	$2,844	$318,844
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		$2,509,872	$12,009,872	$3,565,000		$319,781	$3,884,781	$1,820,000		$110,000	$1,930,000	$1,726,000		$53,760	$1,779,760
	Credit: AA				Credit: AA				Credit: AA				Credit: NR			
	Fiscal Agent: Associated Trust				Fiscal Agent: Associated Trust				Fiscal Agent: Associated Trust				Fiscal Agent: Associated Trust			
	Notes: Refinanced portion of 1/4/17 NAN Bid Premium: $71,324.79				Notes: Refinanced portion of 1/4/17 NAN				Notes: Bid Premium: $281,672.84				Notes: PP with BMO Harris Bank, N.A. Refinanced 2012 Taxable G.O. Corp. Purpose Bonds (AR) and 2019 TGORB (CR)			

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Village of Kimberly
Existing General Obligation Debt Service Payments

	TID #5 & TID #6 Supported						Levy Supported				Levy Supported			
	Issue: 5						Issue: 6				Issue: 7			
	Amount: $6,282,000						Amount: $9,980,000				Amount: $2,125,000			
	Type: G.O. Promissory Note						Type: G.O. Refunding Bonds				Type: G.O. Promissory Notes			
	Dated: 9/1/2022						Dated: 5/15/2024				Dated: 3/3/2025			
	Callable: Any Day w/ 30 Days Written Notice @ Par				TID #5	TID #6	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	TOTAL	TOTAL	PRINCIPAL (3/1)	RATE	INTEREST (3/1 & 9/1)	TOTAL	PRINCIPAL (3/1)	RATE	INTEREST (3/1 & 9/1)	TOTAL
2027	***$815,000***	2.990%	$145,628	$960,628	$111,998	$848,630	$280,000	5.000%	$384,200	$664,200	$170,000	5.000%	$91,000	$261,000
2028	***$840,000***	2.990%	$120,886	$960,886	$112,113	$848,773	$300,000	5.000%	$369,700	$669,700	$180,000	5.000%	$82,250	$262,250
2029	***$865,000***	2.990%	$95,396	$960,396	$112,138	$848,258	$310,000	5.000%	$354,450	$664,450	$190,000	5.000%	$73,000	$263,000
2030	***$892,000***	2.990%	$69,129	$961,129	$112,073	$849,056	$325,000	5.000%	$338,575	$663,575	$200,000	5.000%	$63,250	$263,250
2031	***$919,000***	2.990%	$42,054	$961,054	$111,919	$849,136	$345,000	5.000%	$321,825	$666,825	$200,000	5.000%	$53,250	$253,250
2032	***$947,000***	2.990%	$14,158	$961,158	$112,659	$848,498	***$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	$5,278,000		$487,250	$5,765,250	$672,900	$5,092,351	$9,390,000		$4,102,750	$13,492,750	$1,905,000		$461,875	$2,366,875
	Credit: NR						Credit: AA				Credit: AA			
	Fiscal Agent: Associated Trust						Fiscal Agent: Associated Trust				Fiscal Agent: Associated Trust			
	Purchaser: Zions Bancorpoaration, N.A.						Notes: Refinanced 2023 NANs				Notes:			
	Notes: Installments '23-'32													

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Village of Kimberly
Existing General Obligation Debt Service Payments

CALENDAR YEAR	TOTAL DEBT SERVICE			TIF #5 Supported		TIF #6 Supported		NET DEBT SERVICE		
	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	TOTAL
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	$33,184,000	$8,045,288	$41,229,288	$2,342,000	$110,659	$19,547,000	$3,370,004	$11,295,000	$4,564,625	$15,859,625

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Current Status (JRB)

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

Assumptions	
Annual Inflation During Life of TID	2.00%
2025 Gross Tax Rate (per $1000 Equalized Value)	$14.26
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)	(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 File Costs	Combined Expenditures	Annual Balance	Year End Cumulative Balance (December 31)	Cost Recovery	Year
	Base Value $778,200														
2024	$15,947,400		$1,713,500	$16,882,700	$15.09								**$20,782**	Per Village TID Annual Rep	2024
2025	$17,660,900	$353,218		$17,235,918	$14.26	$228,903	$416	$229,319	$229,319		$229,319	$0	$20,782		2025
2026	$18,014,118	$360,282		$17,596,200	$14.26	$240,747	$416	$241,163	$241,163		$241,163	$0	$20,782		2026
2027	$18,374,400	$367,488		$17,963,688	$14.26	$245,784	$416	$246,200	$246,200		$246,200	$0	$20,782		2027
2028	$18,741,888	$374,838		$18,338,526	$14.26	$250,922	$416	$251,337	$251,337		$251,337	$0	$20,782		2028
2029	$19,116,726	$382,335		$18,720,861	$14.26	$256,162	$416	$256,578	$256,578		$256,578	$0	$20,782		2029
2030	$19,499,061	$389,981		$19,110,842	$14.26	$261,507	$416	$261,923	$261,923		$261,923	$0	$20,782		2030
2031	$19,889,042	$397,781		$19,508,623	$14.26	$266,959	$416	$267,375	$267,375		$267,375	$0	$20,782		2031
2032					$14.26	$272,521	$416	$272,936	$272,936	$20,000	$292,936	($20,000)	$782	Expenditures Recovered	2032
		$2,625,923	$0			$2,023,506	$3,325	$2,026,831	$2,026,831	$20,000	$2,046,831				

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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ACCOUNT 401
Transportation Utility

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		2025 Prior yr Budget	2025 Prior yr Actual	2026 Current yr Budget	2026 YTD Actual	2026 Projected	2027 Requested	Percent Change	2027 Admin Recommend	Percent Change
	TRANSPORTATION UTILITY REVENUE									
	SPECIAL ASSESSMENTS									
401-42-4219	APRONS	0.00	8,611.39	4,930.00	10,284.14	4,930	3,750	-24%	3,750	-24%
401-42-4220	SIDEWALKS	860.00	2,129.26	6,632.00	0.00	6,632	1,626	-75%	1,626	-75%
401-42-4221	2021 STREET PROJECTS	15,220.00	17,346.29	15,458.00	0.00	15,458	6,530	-58%	6,530	-58%
401-42-4222	2022 STREET PROJECTS	17,840.00	21,966.29	17,838.00	0.00	17,838	16,930	-5%	16,930	-5%
401-42-4223	2023 STREET PROJECTS	2,065.00	0.00	3,779.00	397.80	3,779	1,305	-65%	1,305	-65%
401-42-4224	2024 STREET PROJECTS	40,000.00	0.00	0.00	0.00	0	0	#DIV/0!	0	#DIV/0!
401-42-4250	INTEREST ON ASSESSMENTS	7,660.00	4,632.15	8,105.00	46.04	8,105	4,910	-39%	4,910	-39%
	Total: SPECIAL ASSESSMENTS	33,920.00	41,441.84	51,812.00	0.00	51,812	35,051	-32%	35,051	-32%
	INTERGOVERNMENTAL REVENUES									
401-43-4324	OUTAGAMIE CTY SALES TAX	100,000.00	108,325.00	105,000.00	123,487.00	185,231	108,000	3%	115,000	10%
401-43-4325	STATE GRANTS	682,300.00	0.00	0.00	768,822.09	768,822	0	#DIV/0!	0	#DIV/0!
401-43-4326	LOCAL SHARE	0.00	0.00	0.00	0.00	0	0	#DIV/0!	0	#DIV/0!
401-43-4353	State General Transport Aids	0.00	0.00	551,448.00	413,586.39	551,448	634,166	15%	634,166	15%
	Total: INTERGOVERNMENTAL REVENUES	100,000.00	108,325.00	105,000.00	123,487.00	1,505,501	742,166	607%	749,166	613%
	PUBLIC CHARGES FOR SERVICES									
401-46-4641	TARF	250,000.00	245,258.94	245,000.00	169,792.73	245,000	245,000	0%	245,000	0%
	Total: PUBLIC CHARGES FOR SERVICES	250,000.00	245,258.94	245,000.00	169,792.73	245,000	245,000	0%	245,000	0%
	MISCELLANEOUS REVENUE									
401-48-4810	INTEREST-INVESTMENT	0.00	0.00	0.00	0.00	0	0	0%	0	#DIV/0!
	Total: MISCELLANEOUS REVENUE	0.00	0.00	0.00	0.00	0	0	0%	0	#DIV/0!
	OTHER FINANCING SOURCES									
401-49-4901	TRNSF FROM GENERAL FUND	665226.00	665226.00	192020.00	192020.00	192,020	192,020	0%	192,020	0%
401-49-4902	TRNSF FROM SANITARY UTILITY	0.00	0.00	0.00	271537.00	271,537	0	#DIV/0!	0	#DIV/0!
401-49-4903	TRNSF FROM STORMWATER UTILITY	0.00	0.00	0.00	194500.00	194,500	0	#DIV/0!	0	#DIV/0!
401-49-4904	TRNSF FROM WATER UTILITY	0.00	0.00	0.00	0.00	0	0	#DIV/0!	0	#DIV/0!
401-49-4930	FUND BALANCE APPLIED	-366171.00	0.00	-235510.00	0.00	-1,377,150	-853,497	262%	-610,497	159%
	Total: OTHER FINANCING SOURCES	299055.00	665226.00	-43490.00	658057.00	-719,093	-661,477	1421%	-418,477	862%
	TOTAL REVENUES TRANSPORTATION UTILITY	682,975.00	1,060,251.78	358,322.00	951,336.73	1,083,220	360,740	1%	610,740	70%
	TRANSPORTATION UTILITY EXPENSES									
	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!

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		2025 Prior yr Budget	2025 Prior yr Actual	2026 Current yr Budget	2026 YTD Actual	2026 Projected	2027 Requested	*Percent Change*	2027 Admin Recommend	*Percent Change*
	LOCAL ROADS									
401-5341-200	ENGINEERING EXPENSES	100,000.00	92,585.85	100,000.00	87,780.02	117,040	100,000	*0%*	350,000	*250%*
	Total: LOCAL ROADS	100000	92585.85	100000.00	87780.02	117,040	100,000	*0%*	350,000	*250%*
	OUTLAY									
401-5700-900	PATCHING & MAINTENANCE EXPENSE	135,000.00	15,196.19	161,740.00	36,294.88	90,000	161,740	*0%*	161,740	*0%*
401-5700-908	SIDEWALKS	1,020,000.00	822,349.85	65,000.00	231,620.26	240,000	99,000	*52%*	99,000	*52%*
401-5700-932	STREET IMPROVEMENTS	160,000.00	460,241.62	587,960.00	306,437.18	587,960	0	*-100%*	0	*-100%*
	Total: OUTLAY	1,315,000.00	1297787.66	814700.00	574352.32	917,960	260,740	*-68%*	260,740	*-68%*
	TOTAL EXPENDITURES TRANSPORTATION UTILITY	1,415,000.00	1,390,373.51	914,700.00	662,132.34	1,035,000	360,740	*-61%*	610,740	*-33%*

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VILLAGE OF KIMBERLY
2027 BUDGET GOAL

CATEGORY Transportation Utility
DEPARTMENT Infrastructure Expenses
ACCOUNT ORGANIZATION 401

MISSION:
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.

2027 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 2027 projects. Grant awards appear later in the Capital Improvement Plan.

PERSONNEL CHANGES/JUSTIFICATION:
None.

2026 ACHIEVEMENTS:
Completed mastic patching and pavement repairs along Kennedy Avenue. Completed Schindler Drive/Fulcer Ave and Alley (Pine/Walnut). Completed $35,000 of sidewalk repairs and replacements. Continued the sidewalk saw cutting program.

CAPITAL OUTLAY:
Maintenance and Repairs/Annual Sidewalk Replacement /Saw Cutting Programs.
Street Lighting LED Conversion.

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VILLAGE OF KIMBERLY
2027 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	$26,740.00	$26,740.00
	EQUIPMENT RENTAL		
	ENGINEERING/GIS		
	CLOSTHING UNIFORMS		
	PROFESSIONAL SERVICES	$100,000.00	$350,000.00
	HARD/SOFTWARE MAINTENANCE		
	BANK FEES AND CHARGES		
	SUBTOTAL	$126,740.00	$376,740.00
01 - CONTRACTUAL SERVICES			
	PATCHING AND MAINTENANCE	$135,000.00	$135,000.00
	SIDEWALKS	$65,000.00	$99,000.00
	STREET IMPROVMENTS	$587,960.00	$0.00
	SUBTOTAL	$787,960.00	$234,000.00
	TOTAL	**$914,700.00**	**$610,740.00**

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ACCOUNT 501
Public Library

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		2025 Prior yr Budget	2025 Prior yr Actual	2026 Current yr Budget	2026 YTD Actual	2026 Projected	2027 Requested	Percent Change	2027 Admin Recommend	Percent Change
	PUBLIC LIBRARY REVENUES									
	INTERGOVERNMENTAL REVENUES									
501-43-4372	COUNTY AID-LIBRARY-O.W.L.S	174,268.00	174,268.00	183,503.00	183,503.00	183,503	215,850	18%	215,850	18%
501-43-4374	KIMBERLY REIMBURSEMENT	388,104.00	388,104.00	422,089.00	422,089.00	422,089	534,581	27%	474,410	12%
501-43-4375	LITTLE CHUTE REIMBURSEMENT	0.00	0.00	0.00	0.00	0	0	0%	0	#DIV/0!
	Total: INTERGOVERNMENTAL REVENUES	562,372.00	562,372.00	605,592.00	605,592.00	605,592	750,431	24%	690,260	14%
	PUBLIC CHARGES FOR SERVICES									
501-46-4670	LIBRARY FINES	3,200.00	0.00	3,200.00	0.00	0	0	-100%	0	-100%
501-46-4671	LIBRARY COPY MACHINE	6,000.00	3,131.95	6,000.00	2,082.61	2,777	3,000	-50%	3,000	-50%
501-46-4672	LIBRARY FEES/FINES	2,350.00	3,987.75	2,350.00	1,942.28	2,590	4,700	100%	4,700	100%
	Total: PUBLIC CHARGES FOR SERVICES	9,200.00	3,131.95	11,550.00	2,082.61	5,366	7,700	-33%	7,700	-33%
	MISCELLANEOUS REVENUE									
501-48-4814	INTEREST-TRUST FUNDS	250.00	693.11	600.00	740.28	987	600	0%	600	0%
501-48-4850	DONATIONS	6500.00	10570.44	6500.00	10100.00	10,100	7,500	15%	6,500	0%
501-48-4860	GRANTS	0.00	4305.98	0.00	21780.00	6,780	0	#DIV/0!	0	#DIV/0!
	Total: MISCELLANEOUS REVENUE	6750	15569.53	7100.00	32620.28	17,867	8,100	14%	7,100	0%
	TOTAL REVENUES PUBLIC LIBRARY	578,322.00	581,073.48	624,242.00	640,294.89	628,825	766,231	23%	705,060	13%
	PUBLIC LIBRARY EXPENSES									
501-5511-100	WAGES/SALARIES	213,369.00	215,201.37	222,459.00	160,173.95	213,560	306,540	38%	237,350	7%
501-5511-102	OVERTIME WAGES	0.00	102.60	0.00	103.05	103	0	0%	0	#DIV/0!
501-5511-103	PART-TIME WAGES	147,830.00	145,492.23	159,322.00	105,562.73	140,747	146,231	-8%	174,875	10%
501-5511-160	SOCIAL SECURITY	29,908.00	27,944.18	29,015.00	20,078.35	26,770	34,637	19%	31,535	9%
501-5511-161	RETIREMENT	18,959.00	18,832.59	18,852.00	13,703.01	18,270	22,224	18%	20,370	8%
501-5511-162	HEALTH INSURANCE	47,496.00	35,864.82	64,452.00	49,402.15	65,868	118,920	85%	106,050	65%
501-5511-163	DENTAL INSURANCE	588.00	328.52	522.00	393.44	525	1,045	100%	915	75%
501-5511-164	LIFE INSURANCE	295.00	299.40	327.00	244.98	327	352	8%	430	31%
501-5511-165	LONG-TERM DISABILITY	1,088.00	1,082.96	1,087.00	843.84	1,125	1,676	54%	1,410	30%
501-5511-200	UNEMPLOYMENT COMPENSATION	0.00	0.00	0.00	0.00	0	0	0%	0	#DIV/0!
501-5511-201	FINES OWED TO ANOTHER LIBRARY	0.00	83.00	0.00	109.00	83	0	#DIV/0!	0	#DIV/0!
501-5511-278	DONATION EXPENSES	6,500.00	7,632.21	6,500.00	10,127.12	10,000	7,500	15%	7,500	15%
501-5511-279	GRANT EXPENSES	0.00	4,175.47	0.00	4,675.30	3,010	0	0%	0	#DIV/0!
501-5511-280	BINDING	0.00	0.00	0.00	0.00	0	0	0%	0	#DIV/0!
501-5511-281	ELECTRONIC TECHNOLOGY	1,839.00	1,798.31	1,838.00	567.23	756	1,500	-18%	1,500	-18%
501-5511-282	POSTAGE	300.00	744.70	300.00	541.60	800	800	167%	800	167%
501-5511-283	PRINTING	1,000.00	1,285.50	1,200.00	115.29	1,000	1,200	0%	1,200	0%
501-5511-284	SUPPLIES	6,500.00	12,652.87	7,000.00	5,913.19	7,000	7,000	0%	7,000	0%
501-5511-285	ANNUAL AUDIT	800.00	0.00	800.00	0.00	0	800	0%	800	0%
501-5511-286	DIGITAL COLLECTIONS	5,527.00	5,569.99	6,200.00	5,524.41	6,200	6,200	0%	6,900	11%
501-5511-287	ADVERTISING	1,500.00	710.52	1,500.00	1,298.38	1,500	500	-67%	500	-67%
501-5511-288	JT LIBRARY TRUST FUND OUTLA	0.00	0.00	0.00	0.00	0	0	0%	0	#DIV/0!
501-5511-289	WORKMENS COMPENSATION	500.00	0.00	500.00	0.00	0	500	0%	500	0%

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		2025 Prior yr Budget	2025 Prior yr Actual	2026 Current yr Budget	2026 YTD Actual	2026 Projected	2027 Requested	Percent Change	2027 Admin Recommend	Percent Change
501-5511-290	AUDIO VISUAL	4,000.00	3,167.56	6,000.00	3,023.47	5,500	6,000	0%	6,000	0%
501-5511-291	TELEPHONE	1,350.00	1,790.97	1,800.00	814.95	1,800	1,800	0%	1,800	0%
501-5511-292	BOOKS	42,500.00	44,046.96	45,300.00	40,115.18	45,300	46,820	3%	45,300	0%
501-5511-293	EQUIPMENT MAINTENANCE	32,703.00	33,834.38	35,063.00	34,091.85	35,000	39,661	13%	38,000	8%
501-5511-294	NEWSPAPERS	520.00	684.76	705.00	585.00	700	825	17%	825	17%
501-5511-295	PERIODICALS	1,500.00	1,422.93	1,500.00	1,513.90	1,550	1,500	0%	1,500	0%
501-5511-296	PROGRAMS	6,000.00	5,607.41	6,000.00	3,595.86	5,600	6,000	0%	6,000	0%
501-5511-297	TRAINING	3,200.00	3,984.04	2,000.00	1,742.89	2,000	2,000	0%	2,000	0%
501-5511-298	COPIER	4,900.00	3,965.87	4,000.00	3,084.20	4,000	4,000	0%	4,000	0%
501-5511-299	LIBRARY OUTLAY	0.00	0.00	0.00	0.00	81,104	0	0%	0	#DIV/0!
	TOTAL EXPENDITURES PUBLIC LIBRARY	580,672.00	578,306.12	624,242.00	467,944.32	680,198	766,231	23%	705,060	13%

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VILLAGE OF KIMBERLY
2027 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."

2027 GOALS:
1. Continued growth for pre-teen/ teen programming, services, and engagement, as it aligns with an update strategic planning process to be conducted in 2027.
2. Engage library users in community engagement and life-long learning experiences that teach critical thinking skills, expand perspectives, and emphasize empathy through the expansion of podcasting and related education and programming that extends the invitation to public to make use of the library's grant-funded podcast studio.
3. Lead a capital campaign to raise funds to replace outdated library furnishings.

MAJOR PROGRAM/COST CHANGES:
Increase in county funding reimbursement for use; One FT staff increased from opt-out to Family Insurance mid-year in 2026 and that cost carries through to 2027; budget for potential Family Insurance election by PT staff that qualify.

PERSONNEL CHANGES/JUSTIFICATION:
No major staffing adjustments.

2026 ACHIEVEMENTS:
Kimberly Public Library has estalished itself as one of the highest circulating libraries in the InfoSoup consortium, second only to Appleton Public Library, with much of our circulation to residents of neighboring communities choosing to pick up holds at the Kimberly Library location. We also offer a robust selection of engaging and entertaining library programs free to families and community members. The library is a central gathering place for people throughout the Heart of the Valley area. Friends of the Library increased their annual donation to fund the library's summer reading program from $7,000 to $10,000 to demonstrate support of enhanced services to tweens and teens. The library was awarded a number of grants that resulted in the circulation of a new educational toys collection and VOX books for youth, the creation of a communtiy podcast studio, and funding to supplement the purchase of smart lockers to extend library service hours by introducing 24-hour library holds pickups. We successfully completed a year-long Sister Library partnership with Chugthai Library in Lahore, Pakistan, where Director Selwitschka is visiting on her own time to present about Wisconsin libraries and cultures in September 2026.

CAPITAL OUTLAY:
Consider replacement of a self check machine from the operating budget. Consider purchase of Smart Lockers using grant funding as a supplemental source of income with approximately $10,000 being drawn from Library Trust Funds. 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
2027 EXPENDITURE DETAIL

DEPARTMENT NAME	Library
EXPENDITURE CODE	5511

ACCOUNT	2025 Budget	2026 Budget	2027 Proposed
100 FT Wages/ Salaries	$ 213,369.00	$ 222,459.00	$ 237,350.00
102 Overtime Wages	$ -	$ -	$ -
103 PT Wages	$ 147,830.00	$ 159,322.00	$ 174,875.00
160 Social Security	$ 29,908.00	$ 29,015.00	$ 31,535.00
161 Retirement	$ 18,959.00	$ 18,852.00	$ 20,370.00
162 Health Insurance	$ 47,496.00	$ 64,452.00	$ 106,050.00
163 Dental Insurance	$ 588.00	$ 522.00	$ 915.00
164 Life Insurance	$ 295.00	$ 327.00	$ 430.00
165 Long-Term Disability	$ 1,088.00	$ 1,087.00	$ 1,410.00
200 Unemployment Comp	$ -	$ -	$ -
Subtotal Personnel Costs	**$ 459,533.00**	**$ 496,036.00**	**$ 572,935.00**
278 Donation Expenses	$ 6,500.00	$ 6,500.00	$ 7,500.00
279 Grant Expenses	$ -	$ -	$ -
280 Binding	$ -	$ -	$ -
281 Electronic Technology	$ 1,839.00	$ 1,839.00	$ 1,500.00
282 Postage	$ 300.00	$ 300.00	$ 800.00
283 Printing	$ 1,000.00	$ 1,200.00	$ 1,200.00
284 Supplies	$ 6,500.00	$ 7,000.00	$ 7,000.00
285 Annual Audit	$ 800.00	$ 800.00	$ 800.00
286 Digital Collections	$ 5,527.00	$ 6,200.00	$ 6,900.00
287 Advertising	$ 1,500.00	$ 1,500.00	$ 500.00
289 Workmens Compensation	$ 500.00	$ 500.00	$ 500.00
290 Audio/ Visual	$ 4,000.00	$ 6,000.00	$ 6,000.00
291 Telephone	$ 1,350.00	$ 1,800.00	$ 1,800.00
292 Books	$ 42,500.00	$ 45,300.00	$ 45,300.00
293 Equipment Maintenance	$ 32,703.00	$ 35,062.00	$ 38,000.00
294 Newspapers	$ 520.00	$ 705.00	$ 825.00
295 Periodicals	$ 1,500.00	$ 1,500.00	$ 1,500.00
296 Programs	$ 6,000.00	$ 6,000.00	$ 6,000.00
297 Training	$ 3,200.00	$ 2,000.00	$ 2,000.00
298 Copier Lease/ maintenanc	$ 4,900.00	$ 4,000.00	$ 4,000.00
299 Library Outlay			
Totals	**$ 580,672.00**	**$ 624,242.00**	**$ 705,060.00**

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ACCOUNT 601
Water Utility

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WATER UTILITY EXPENDITURES

		2025 Prior yr Budget	2025 Prior yr Actual	2026 Current yr Budget	2026 YTD Actual	2026 Projected	2027 Requested	Percent Change	2027 Admin Recommend	Percent Change
	DEPRECIATION EXPENSE									
601-0503-200	DEPRECIATION EXPENSES	0.00	329008.00	0.00	0.00	0	0	0%	0	#DIV/0!
	Total: DEPRECIATION EXPENSE	0	329008.00	0.00	0	0	0	0%	0	#DIV/0!
	TAXES EXPENSE									
601-0508-200	TAXES EXPENSES	168,000.00	163,362.53	168,000.00	322.24	168,000	166,548	-1%	168,000	0%
	Total: TAXES EXPENSE	168,000.00	163,362.53	168,000.00	322.24	168,000	166,548	-1%	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	42,000.00	87,633.33	83,110.00	68,491.23	102,736	85,000	2%	85,000	2%
601-0622-020	PUMPHOUSE #2	35,000.00	25,056.18	25,400.00	19,232.88	26,063	25,400	0%	25,400	0%
601-0622-030	PUMPHOUSE #3	59,000.00	86,203.37	85,400.00	87,306.37	119,418	85,000	0%	85,400	0%
601-0622-040	WATER TOWER #1	240.00	305.55	400.00	411.30	396	400	0%	400	0%
601-0622-050	WATER TOWER #2	240.00	0.00	400.00	0.00	0	400	0%	400	0%
	Total: POWER	136,480.00	199,198.43	194,710.00	175,441.78	248,613	196,200	1%	196,600	1%
	SUPPLIES-GAS									
601-0623-010	PUMPHOUSE #1	3,000.00	1,599.73	3,152.00	1,010.40	1,497	3,000	-5%	3,000	-5%
601-0623-020	PUMPHOUSE #2	820.00	470.4	1,017.00	296.89	430	1,000	-2%	1,000	-2%
601-0623-030	PUMPHOUSE #3	500.00	345.86	570	162.22	221	550	-4%	550	-4%
601-0623-040	WATER TOWER #1	300.00	131.86	146	79.35	119	150	3%	150	3%
	Total: SUPPLIES-GAS	4,620.00	2,547.85	4,885.00	1,548.86	2,267	4,700	-4%	4,700	-4%
	MAINENANCE-PUMPING									
601-0625-041	DEEPWELL PH #1	5,000.00	4,525.15	5,000.00	31,359.37	7,347	10,750	115%	10,750	115%
601-0625-042	DEEPWELL PH #2	5,000.00	515.15	5,000.00	1,240.05	1,526	10,750	115%	10,750	115%
601-0625-043	DEEPWELL PH#3	5,000.00	2269.8	5,000.00	1,071.50	1,607	10,750	115%	10,750	115%
601-0625-070	TELEMETRY	7,500.00	4162.5	7,500.00	13,034.36	19,551	20,000	167%	20,000	167%
601-0625-100	LABOR	36,780.00	45,479.12	39,110.00	35,032.46	37,884	43,189	10%	43,189	10%
	Total: MAINENANCE-PUMPING	59,280.00	56,951.72	61,610.00	81,737.74	67,915	95,439	55%	95,439	55%
	INSPECTIONS									
601-0630-010	PUMPHOUSE #1	0	0	0	0	0	0	0%	0	#DIV/0!
601-0630-020	PUMPHOUSE #2	0	0	0	0	0	0	0%	0	#DIV/0!
601-0630-030	PUMPHOUSE #3	0	0	0	0	0	0	0%	0	#DIV/0!
	Total: INSPECTIONS	0	0	0	0	0	0	0%	0	#DIV/0!
	CHEMICALS									
601-0631-010	PUMPHOUSE #1	145,200.00	91,922.50	125,000.00	67,024.39	87,267	110,000	-12%	110,000	-12%

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		2025 Prior yr Budget	2025 Prior yr Actual	2026 Current yr Budget	2026 YTD Actual	2026 Projected	2027 Requested	Percent Change	2027 Admin Recommend	Percent Change
601-0631-020	PUMPHOUSE #2	50,000.00	117,019.05	75,000.00	60,731.42	75,137	95,000	27%	95,000	27%
601-0631-030	PUMPHOUSE #3	145,500.00	132,431.90	125,000.00	118,074.30	158,422	155,500	24%	155,500	24%
	Total: CHEMICALS	340,700.00	341,373.45	325,000.00	245,830.11	320,826	360,500	11%	360,500	11%
	MAINTENANCE SOFTENING									
601-0635-010	PUMPHOUSE #1	15,000.00	3,394.37	15,000.00	2,025.46	3,038	20,750	38%	20,750	38%
601-0635-020	PUMPHOUSE #2	15,000.00	8,736.06	15,000.00	3,333.79	5,000	20,750	38%	20,750	38%
601-0635-030	PUMPHOUSE #3	15,000.00	24,804.82	15,000.00	3,032.14	4,548	20,750	38%	20,750	38%
601-0635-041	HOV DISCHARGE-PUMPHOUSE #1	59,685.00	22038.75	59,682.00	14591.25	59,000	19,000	-68%	19,000	-68%
601-0635-042	HOV DISCHARGE-PUMPHOUSE #2	60,305.00	22,578.98	60,303.00	14,597.55	60,000	19,000	-68%	19,000	-68%
601-0635-043	HOV DISCHARGE-PUMPHOUSE #3	53,500.00	15,018.75	53,500.00	11,605.50	53,500	19,000	-64%	19,000	-64%
601-0635-100	LABOR	45,970.00	52,407.00	48,885.00	42,364.84	50,105	53,984	10%	53,985	10%
601-0635-200	MAINT.-SOFTENING EXPENSES	0	32.76	0	0.00	0	0	0%	0	#DIV/0!
	Total: MAINTENANCE SOFTENING	264,460.00	149,011.49	267,370.00	91,550.53	235,191	173,234	-35%	173,235	-35%
	WATER TESTING/ANALYSIS									
601-0638-200	WATER TESTING/ANALYSIS EXPE	6,000.00	6,350.66	11,500.00	6,775.84	10,103	20,000	74%	20,000	74%
	Total: WATER TESTING/ANALYSIS	6,000.00	6,350.66	11,500.00	6,775.84	10,103	20,000	74%	20,000	74%
	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	15,325.00	13,871.96	9,780.00	8,961.83	7,332	10,800	10%	10,800	10%
601-0650-200	MAINT. STORAGE TANKS EXPENS	5,000.00	2,860.00	5,000.00	5,686.00	8,529	23,500	370%	23,500	370%
	Total: MAINTENANCE STORAGE TANKS	20,325.00	16,731.96	14,780.00	14,647.83	15,861	34,300	132%	34,300	132%
	MAINENANCE OF MAINS									
601-0651-100	LABOR	64,360.00	45,394.50	74,955.00	37,481.15	34,225	82,773	10%	82,773	10%
601-0651-200	MAINT. OF MAINS EXPENSES	70,000.00	154,758.70	95,000.00	46,388.47	61,855	95,000	0%	95,000	0%
	Total: MAINENANCE OF MAINS	134,360.00	200,153.20	169,955.00	83,869.62	96,080	177,773	5%	177,773	5%
	MAINTENANCE OF SERVICES									
601-0652-100	LABOR	56,700.00	50,105.64	58,660.00	32,592.39	34,224	64,778	10%	64,778	10%
601-0652-200	MAINT. OF SERVICES EXPENSES	25,000.00	6,493.20	25,000.00	16,512.59	24,769	24,769	-1%	24,769	-1%
	Total: MAINTENANCE OF SERVICES	81,700.00	56,598.84	83,660.00	49,104.98	58,993	89,547	7%	89,547	7%
	MAINTENANCE OF METERS									
601-0653-100	LABOR	24,520.00	30,138.27	26,070.00	27,704.14	24,447	28,789	10%	28,792	10%
601-0653-200	MAINT. OF METERS EXPENSES	50,000.00	-0.31	80,000.00	70,387.10	80,000	133,168	66%	120,568	51%
601-0653-201	WHOLESALE METERS	9000	24417.93	5000	0.00	0	5,000	0%	5,000	0%
	Total: MAINTENANCE OF METERS	83,520.00	54,555.89	111,070.00	98,091.24	104,447	166,957	50%	154,360	39%
	MAINTENANCE OF HYDRANTS									
601-0654-100	LABOR	15,325.00	16,888.11	13,040.00	4,888.25	7,332	1,400	-89%	14,000	7%
601-0654-200	MAINT. OF HYDRANTS EXPENSES	25,500.00	-0.18	25,500.00	33,407.38	26,321	30,000	18%	30,000	18%

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		2025 Prior yr Budget	2025 Prior yr Actual	2026 Current yr Budget	2026 YTD Actual	2026 Projected	2027 Requested	Percent Change	2027 Admin Recommend	Percent Change
	Total: MAINTENANCE OF HYDRANTS	40,825.00	16,887.93	38,540.00	38,295.63	33,653	31,400	-19%	44,000	14%
	GIS MAPPING									
601-0655-200	GIS MAPPING	6,200.00	8439.93	6,200.00	1622.5	2,434	6,200	0%	6,200	0%
	Total: GIS MAPPING	6,200.00	8,439.93	6,200.00	1,622.50	2,434	6,200	0%	6,200	0%
	METER READER									
601-0901-100	WAGES	7,660.00	10,008.75	9,775.00	7,332.42	7,332	10,795	10%	10,795	10%
601-0901-200	METER READER EXPENSES	3600	256.07	3600	0	0	3,600	0%	3,600	0%
601-0901-201	MAINTENANCE CONTRACT	4,500.00	4511.54	5,500.00	3932.83	5,551	9,147	66%	9,147	66%
	Total: METER READER	15,760.00	14,776.36	18,875.00	11,265.25	12,883	23,542	25%	23,542	25%
	ADMINISTRATIVE SALARIES									
601-0920-100	WAGES	129,353.00	134,962.05	164,742.00	127,906.81	129,301	59,883	-64%	120,898	-27%
601-0920-101	SUPT AND ASSISTANT	0	0	0	0	0	0	0%	0	#DIV/0!
	Total: ADMINISTRATIVE SALARIES	129,353.00	134,962.05	164,742.00	127,906.81	129,301	59,883	-64%	120,898	-27%
	OFFICE SUPPLY AND EXPENSE									
601-0921-200	OFFICE SUPPLIES EXPENSES	29,030.00	46,078.13	25,697.00	31,871.92	35,291	37,156	45%	31,161	21%
	Total: OFFICE SUPPLY AND EXPENSE	29,030.00	46,078.13	25,697.00	31,871.92	35,291	37,156	45%	31,161	21%
	OUTSIDE SERVICES									
601-0923-100	MCO ALLOCATED LABOR	0.00	0.00	0.00	-0.06	0	0	0%	0	#DIV/0!
601-0923-200	OUTSIDE EXPENSES	13,489.00	18,210.00	15,155.00	18,301.88	21,770	16,018	6%	16,018	6%
	Total: OUTSIDE SERVICES	13,489.00	18,210.00	15,155.00	18,301.82	21,770	16,018	6%	16,018	6%
	INSURANCE EXPENSE									
601-0924-200	INSURANCE EXPENSES	14,110.00	14,108.00	13,347.00	10,011.00	13,347	13,828	4%	13,628	2%
	Total: INSURANCE EXPENSE	14,110.00	14,108.00	13,347.00	10,011.00	13,347	13,828	4%	13,628	2%
	EMPLOYEE PENSION AND BENEFIT									
601-0926-100	EMPLOYEE PENSION/BENEFIT WAGES	0	0	0	0	0	0	#DIV/0!	0	#DIV/0!
601-0926-200	EMPLOYEE PENSION/BENEFIT EX	230.00	458.44	0.00	3.62	4	0	#DIV/0!	0	#DIV/0!
	Total: EMPLOYEE PENSION AND BENEFIT	230.00	458.44	0.00	3.62	4	0	#DIV/0!	0	#DIV/0!
	REGULATORY COMMISSION									
601-0928-200	REGULATORY COMM. EXPENSES	8,500.00	8,258.77	1,800.00	864.56	1,296	1,800	0%	1,800	0%
	Total: REGULATORY COMMISSION	8,500.00	8,258.77	1,800.00	864.56	1,296	1,800	0%	1,800	0%
	MISC GENERAL EXPENSE									
601-0930-200	MISC GENERAL EXPENSES	10000	0	10000	0	0	0	0%	0	-100%
	Total: MISC GENERAL EXPENSE	10000	0	10000	0	0	0	0%	0	-100%
	TRANSPORTATION									
601-0933-200	TRANSPORTATION EXPENSES	8,000.00	8,578.35	9,000.00	5,524.41	7,230	9,000	0%	9,000	0%
	Total: TRANSPORTATION	8,000.00	8,578.35	9,000.00	5,524.41	7,230	9,000	0%	9,000	0%

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		2025 Prior yr Budget	2025 Prior yr Actual	2026 Current yr Budget	2026 YTD Actual	2026 Projected	2027 Requested	Percent Change	2027 Admin Recommend	Percent Change
	GENERAL PLANT									
601-0935-100	LABOR	15,325.00	4,597.02	9,780.00	13,035.33	9,776	10,800	*10%*	10,800	*10%*
601-0935-200	MAINTENANCE GENERAL	32,500.00	-10,747.17	32,500.00	22,149.23	28,170	33,000	*2%*	33,000	*2%*
	Total: GENERAL PLANT	47,825.00	-6,150.15	42,280.00	35,184.56	37,946	43,800	*4%*	43,800	*4%*
	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	*#DIV/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	25,000.00	0	25,000.00	0	25,000	25,000	*0%*	25,000	*0%*
601-0977-227	TOWER 1 INSPECT/TOWER 2 PAINT	0	0	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	35000	0	35,000.00	0	0	5,000	*-86%*	5,000	*-86%*
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	0	0.41	0.00	0	0	0	*#DIV/0!*	0	*#DIV/0!*
601-0977-235	WELL #2 PULL AND INSPECTION	90000	32623	0.00	0	0	0	*#DIV/0!*	0	*#DIV/0!*
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	0	*-100%*	0	*-100%*
601-0977-238	WELL #2 RESIN REPLACEMENT	100000	0	100,000.00	0	0	0	*-100%*	0	*-100%*
601-0977-239	CORROSION CONTROL CHEMICAL	30000	0	35,000.00	3,469	35,000	5,000	*-86%*	5,000	*-86%*
601-0977-240	SCHINDLER DRIVE RECONSTRUCTION	0	0	445,515.00	388,848	350,000	0	*-100%*	0	*-100%*
601-0977-241	WELL #1 ROOF REPLACEMENT	0	0	55,000.00	1,697	1,353	75,000	*36%*	75,000	*36%*
601-0977-242	PRIVATE LEAD FUNDING	0	0	100,000.00	5,830	5,830	250,000	*150%*	250,000	*150%*
601-0977-243	CTH N WASHINGTON RELAY	0	0	0.00	0	0	222,675	*#DIV/0!*	222,675	*#DIV/0!*
601-0977-244	WELL #2 GARAGE ROOF REPLACEMNT	0	0	0.00	0	0	6,000	*#DIV/0!*	6,000	*#DIV/0!*
601-0977-245	2017 PICKUP TRUCK REPLACEMENT	0	0	0.00	0	0	50,000	*#DIV/0!*	50,000	*#DIV/0!*
601-0977-246	WELL #3 ROOF REPLACEMENT	0	0	0.00	0	0	27,000	*#DIV/0!*	27,000	*#DIV/0!*
601-0977-247	ELECTRIC PIPE FREEZER	0	0	0.00	0	0	6,500	*#DIV/0!*	6,500	*#DIV/0!*
	Total: CAPITAL OUTLAY-OTHER	455,000.00	32,623.41	970,515.00	399,843.47	417,183	722,175	*-26%*	722,175	*-26%*
	TOTAL EXPENDITURES WATER UTILITY	2,077,767.00	1,873,075.24	2,728,691.00	1,529,616.32	2,040,634	2,450,000	*-10%*	2,506,676	*-8%*

WATER UTILITY REVENUE

	PUBLIC CHARGES FOR SERVICES									
601-46-0461	METERED SALES-RESIDENTIAL	515,000.00	535,515.58	629,462.00	422,637.10	523,150	530,000	*-16%*	563,000	*-11%*
601-46-0462	METERED SALES-COMMERCIAL	82,000.00	90,357.11	100,260.00	79,711.53	92,700	95,000	*-5%*	100,000	*0%*
601-46-0463	METERED SALES-INDUSTRIAL	70,000.00	67,379.80	77,397.00	59,484.33	72,220	75,000	*-3%*	75,000	*-3%*
601-46-0464	METERED SALES-MULTI FAM RES	59,000.00	65,254.06	72,457.00	70,371.97	76,756	76,500	*6%*	76,500	*6%*

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		2025 Prior yr Budget	2025 Prior yr Actual	2026 Current yr Budget	2026 YTD Actual	2026 Projected	2027 Requested	Percent Change	2027 Admin Recommend	Percent Change
601-46-0466	OTHER SALES-PUBLIC AUTHORIT	18,000.00	23,586.14	17,000.00	24,089.66	32,120	17,000	0%	20,000	18%
601-46-0467	WHOLESALE WATER	555,000.00	692,893.86	682,650.00	605,323.85	721,348	720,000	5%	720,000	5%
601-46-0469	PRIVATE FIRE PROTECTION	41,000.00	39,564.00	45,000.00	33,401.00	43,768	45,000	0%	45,000	0%
	Total: PUBLIC CHARGES FOR SERVICES	1,340,000.00	1,514,550.55	1,624,226.00	1,295,019.44	1,562,062	1,558,500	-4%	1,599,500	-2%
	INTERGOV CHG FOR SERVICES									
601-47-0470	HYDRANT RENTAL-KIMBERLY	320,000.00	330,843.11	395,000.00	261,866.97	400,000	400,000	1%	400,000	1%
601-47-0471	HYDRANT RENTAL-WHOLESALE	64,000.00	63,360.00	89,000.00	47,520.00	88,360	89,000	0%	89,000	0%
601-47-0473	TURNING ON WATER	0	0	0	0	0	0	0%	0	#DIV/0!
601-47-0474	OTHER WATER REVENUES	10,000.00	20,650.82	15,000.00	10,243.15	26,500	25,000	67%	25,000	67%
601-47-0475	WATER LATERAL ASSESSMENTS	1896	-4535.5	405	0	0	0	-100%	0	-100%
601-47-0477	CONTRIBUTED CAPITAL	0	0	0	0	0	0	#DIV/0!	0	#DIV/0!
601-47-0478	SALE OF SCRAP MATERIALS	0	0	0	1222	1,222	0	#DIV/0!	0	#DIV/0!
	Total: INTERGOV CHG FOR SERVICES	395,896.00	410,318.43	499,405.00	320,852.12	516,082	514,000	3%	514,000	3%
	MISCELLANEOUS REVENUE									
601-48-0415	PRIVATE WATER LATERAL ASSESSMT	0	0	0	0	0	0	0%	0	#DIV/0!
601-48-0419	INTEREST AND DIVIDENDS	11,000.00	20,741.38	22,500.00	17,339.52	21,196	22,500	0%	23,000	2%
601-48-0420	SPECIAL ASSESSMENT INTEREST	157	51.7	150	0	0	0	0%	0	-100%
601-48-0421	ANTENNA RENTAL (JAN-JUN)	85,000.00	44,202.62	85,040.00	49,115.92	98,231	90,000	6%	90,000	6%
601-48-0480	FORFEITED DISCOUNTS	12,000.00	17,339.11	12,570.00	8,869.07	15,000	15,000	19%	15,000	19%
	Total: MISCELLANEOUS REVENUE	108,157.00	82,334.81	120,260.00	75,324.51	134,427	127,500	6%	128,000	6%
	OTHER FINANCING SOURCES									
601-49-4930	FUND BALANCE APPLIED	193714	0	484800	0	-225,224	0	0%	15,176	-97%
601-49-0999	TRANSFERS	40000	40000	0	0	0	250,000	0%	250,000	#DIV/0!
	Total: OTHER FINANCING SOURCES	40000	40000	0	0	-225,224	250,000	0%	265,176	#DIV/0!
	TOTAL REVENUES WATER UTILITY	1,884,053.00	2,047,203.79	2,243,891.00	1,691,196.07	1,987,347	2,450,000	9%	2,506,676	12%

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VILLAGE OF KIMBERLY
2027 BUDGET GOAL

CATEGORY General Government
DEPARTMENT Water Department
ACCOUNT ORGANIZATION 601

MISSION:
To safeguard public health and quality of life in the Village of Kimberly by delivering safe, reliable drinking water through sound operations, full regulatory compliance, and responsible stewardship of the Utility's water system and resources.
The Utility enters this budget cycle facing rising treatment costs, growing regulatory workload, and increasing system demand that together place measurable pressure on operations, maintenance scheduling, and staff.
•Rising treatment costs. The Utility is converting well disinfection from gas chlorine to sodium hypochlorite at Wells 1, 2, and 3, and softener salt costs are rising by roughly 16%, increasing the baseline cost of producing and delivering every gallon of water.
•Growing system demand. Recent population growth is increasing the Utility's required distribution bacteriological sampling from 7 to 9 samples per month.
Changes to federal and state drinking water rules represent a significant and growing workload for the Utility. Wisconsin's revised NR 809 carries forward the federal Lead and Copper Rule Revisions (LCRR) requirements for service line inventories and consumer notification.
The next phase, the EPA Lead and Copper Rule Improvements (LCRI) as adopted by the Wisconsin DNR, carries a compliance date of November 1, 2027. Preparation work must be completed in advance of that date and will draw directly on operator and administrative time in 2027. Key requirements include:
•A lowered lead action level of 10 µg/L, requiring evaluation and possible adjustment of corrosion control treatment.
•Revised lead and copper tap sampling procedures, including how the sampling pool is identified and how samples are collected.
•Ongoing service line inventory updates, with field verification required to resolve any remaining unknown service lines.
•A mandatory replacement program for lead and galvanized service lines requiring replacement, generally within ten years.
•Expanded public education, outreach, and customer notification obligations.
•Lead testing at schools and licensed and certified child care facilities served by the Utility.
Meeting these requirements will require staff time for inventory verification and recordkeeping, potential engineering and corrosion control study costs, revised sampling and reporting procedures, customer notification materials, and continued development of the service line replacement plan. This work runs concurrently with, and competes for the same personnel as, the Utility's day-to-day treatment and maintenance obligations.

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VILLAGE OF KIMBERLY
2027 BUDGET GOAL

PERFORMANCE MEASUREMENTS

Measure	2024 Actual	2025 Actual	2026 Projected	2027 Target
100% DNR/EPA Sampling Requirements	100%	100%	100%	100%
100% DNR/EPA Reporting Requirements	100%	100%	100%	100%
Complete All Preventive Maintenance Schedules	100%	100%	75%	100%
Cellular Endpoint Conversions	n/a	n/a	250	550
Complete Leak Detection on All Hydrants	100%	100%	100%	100%
Complete Leak Detection on 20% of all Curb Boxes	n/a	50%	100%	100%
Deploy Leak Detection Loggers on 25% of all Main Valves	n/a	n/a	100%	100%
Operate/Inspect ½ of all Distribution Valves	100%	100%	100%	100%

2027 GOALS:

1.Complete scheduled tasks on time.
2.Complete over 300 meter changes including cellular endpoint conversions.
3.100% Compliant with all DNR/EPA reporting and sampling requirements.
4.Develop program to replace all private and public lead services in the next ten years.
5.Deploy an extensive leak detection program, with goal of being below 10% unaccounted water loss.
6.Remove and replace all lead services, both private and public, if State/Federal funding is approved in late 2026.
7.Analyze and improve efficiency of the (9) softener vessels.

MAJOR PROGRAM/COST CHANGES:

1.Conversion from gas chlorine to sodium hypochlorite disinfection at Wells 1, 2, and 3 (approximately 16% increase in softener salt costs).
2.Increase in required bacteriological sampling due to population growth.

PERSONNEL CHANGES/JUSTIFICATION:

2027 is the final year of a three-year phase-in adding 0.5 FTE to the MCO labor allocation supporting Kimberly water operations, reflected as a 10.4% labor increase across operating divisions, with CPI adjustment applied going forward.

2026 ACHIEVEMENTS:

1.Maintained the Utility's record of zero significant or non-significant DNR sanitary survey deficiencies.
2.No detectable PFAS compounds in system water quality sampling.
3.100% of all Public lead service line inventory completed.
4.Obtained Village and Commission approval to change CCT.

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VILLAGE OF KIMBERLY
2027 BUDGET GOAL

CAPITAL OUTLAY:

1.Private Lead Funding (Lead Service Line Replacement) — $300,000
2.CTH N Washington Relay (Water Main Replacement) — $222,675
3.Well #1 Roof Replacement — $75,000
4.Corrosion Control — $35,000
5.Cl2 Upgrade — $35,000
6.Replace 2017 Pick-Up Truck — $50,000
7.SCADA Upgrade — $50,000
8.Well #3 Roof Replacement — $27,000
9.Hydrants — $25,000
10.Well #2 Garage Roof Replacement — $6,000
11.Freeze Kit — $6,500
Total Capital Outlay — $832,175

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VILLAGE OF KIMBERLY
2027 EXPENDITURE DETAIL

DEPARTMENT NAME	Water Department
EXPENDITURE CODE	601

OBJECT CODE	DESCRIPTION	LAST YEAR AMOUNT	THIS YEAR AMOUNT
0622 Power	Pumphouse #1-#3	$194,710.00	$196,600.00
0623 Gas	Pumphouse #1-#3	$4,885.00	$4,700.00
0625 Deep Well	Pumping	$61,610.00	$95,439.00
0631 Chemicals		$325,000.00	$360,500.00
0635 Softening		$267,370.00	$173,235.00
0638 Water Testing	DNR sampling and in house sampling supplies	$11,500.00	$20,000.00
0641 Supplies	General cleaning supplies	$0.00	$0.00
0650 Tanks	DNR inspections and maintenance	$14,780.00	$34,300.00
0651 Mains	Maintenance	$169,955.00	$177,773.00
0652 Services		$83,660.00	$89,547.00
0653 Meters	General meter maintenance and parts	$111,070.00	$154,360.00
0654 Hydrants		$38,540.00	$44,000.00
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	$18,875.00	$23,542.00
0921 Office	Mailings, bills and general office supplies	$25,697.00	$35,300.00
0935 General Maint.	Overall maintenance and supplies for all buildings	$42,280.00	$43,800.00
	TOTAL	**$1,376,132.00**	**$1,459,296.00**

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VILLAGE OF KIMBERLY
2027 WATER UTILITY OPERATING BUDGET
ACCOUNT ALLOCATION AND REIMBURSEMENT JUSTIFICATION

		2027 General Fund Budget	Water Utility Proposed	Water Utility Approved
13.00%	Administrative			
Allocated	101.5141.XXX			
	Wages	86,548	11,251	
	Fringe Benefits	16,357	2,126	
	Expenses	7,000	910	
			14,288	0
15.00%	Central Office			
Allocated	101.5143.XXX			
	Wages	181,767	27,265	
	Part-Time	21,615	3,242	
	Fringe Benefits	132,342	19,851	
	Expenses	72,340	10,851	
			61,210	0
0.00%	Public Works Administration			
None				
	Wages			
	Part-time			
	Fringe Benefits			
37%	Audit			
10.00%	IT Services			
Allocated				
	Audit/Accounting 101.47.4746	26,975	9,981	
	IT Expenses 101.47.4744	60,375	6,038	
			16,018	0
10.00%	Insurance			
Allocated	101.5193.200-229			
	Property/Liability/Equipment	92,610	9,261	
	Employment Practices Liability	545	55	
	Automobile	16,300	1,630	
	Workers Compensation	26,828	2,683	
			13,628	0
10%	Portion of Kimtalk publication 101.47.4745	10,000	1,000	
15.00%	Portion of Complex and MSC spaces & utilities 101.47.4745	201,075	30,161	
10.00%	Complex Trust Fund	103,000	10,300	
20.00%	Street Building Trust Fund	43,000	8,600	
30%	Street Equipment Replacement Fund	88,335	26,501	
Allocated	Reimburse General Fund for prorated amounts as indicated. Reflects as Revenue on General Fund			
	Account R101.47.4744		6,038	
	Account R101.47.4745		44,790	
	Account R101.47.4746		130,878	
		Total	**181,705**	**0**

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ACCOUNT 701
Tax Incremental Finance District #5

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		2025 Prior yr Budget	2025 Prior yr Actual	2026 Current yr Budget	2026 YTD Actual	2026 Projected	2027 Requested	Percent Change	2027 Admin Recommend	Percent Change
	TID #5 REVENUES									
	TAXES									
701-41-4111	TAX INCREMENT-TIF #5	0	0.00	0	769,092.84	0	787,471	#DIV/0!	787,471	#DIV/0!
701-41-4132	PILOT-US VENTURE	43500	89,497.85	46200	48,366.31	48,366	35,560	-23%	35,560	-23%
	Totals: TAXES	43500	89,497.85	46200	48366.31	48,366	35,560	-23%	823,031	1681%
	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	10000	2,075.00	0	0.00	0	0	#DIV/0!	0	#DIV/0!
701-44-4436	TIF #5 CONSTRUCTION PERMITS	0	0	0	0	0	0	#DIV/0!	0	#DIV/0!
701-44-4439	TIF 5 EROSION CONTROL PERMIT	2000	0	0	0	0	0	#DIV/0!	0	#DIV/0!
	Totals: PERMITS	12,000.00	2,075.00	0.00	0.00	0	0	#DIV/0!	0	#DIV/0!
	INTERGOV CHG FOR SERVICES									
701-47-4750	TOWN OF BUCHANAN REIMBURSEMENT	0	0.00	0	0.00	0	0	0%	0	#DIV/0!
	Totals: INTERGOVERNMENTAL REVENUES	0.00	0.00	0.00	0.00	0	0	0%	0	#DIV/0!
	MISCELLANEOUS REVENUE									
701-48-4811	INTEREST-TIF #5	1000	117.14	120	32,242.30	42,990	40,000	33233%	40,000	33233%
701-48-4850	DONATIONS	0	0	0	0	0	0	0%	0	#DIV/0!
701-48-4860	GRANTS	0	0	0	0	0	0	0%	0	#DIV/0!
	Totals: MISCELLANEOUS REVENUE	1,000.00	117.14	120.00	32,242.30	42,990	40,000	33233%	40,000	33233%
	OTHER FINANCING SOURCES									
701-49-4900	LOAN PROCEEDS	0	0	0	0.00	0	0	#DIV/0!	0	#DIV/0!
701-49-4930	FUND BALANCE APPLIED	106824	0	0	0.00	0	425,281	#DIV/0!	-280,425	#DIV/0!
701-49-4975	TRANSFR FROM DEBT SERVICE FUND	0	0.00	0	1,417,429.13	1,417,429	0	#DIV/0!	0	#DIV/0!
	Totals: OTHER FINANCING SOURCES	106,824.00	0.00	0.00	1,417,429.13	1,417,429	425,281	#DIV/0!	-280,425	#DIV/0!
	TOTAL REVENUES CAPITAL PROJECTS	204,583.00	132,948.61	87,579.00	1,539,296.36	1,550,044	542,100	519%	623,865	612%
	TID #5 EXPENDITURES									
701-5341-200	ENGINEERING FEES	5000	85.00	1000	0.00	500	1,000	0%	1,000	0%
701-5700-902	INCENTIVES TID 5	35000	70,415.74	37578	37,578.82	37,579	39,335	5%	39,335	5%
701-5700-925	TIF #5 EXPENDITURES	14583	14,584.00	15272	40,137.00	37,833	19,225	26%	19,225	26%
701-5700-932	STREET CONSTRUCTION	150000	14,768.16	0	0.00	0	0	#DIV/0!	0	#DIV/0!
	Total: TIF #5 EXPENDITURES	204,583.00	99,852.90	53,850.00	77,715.82	75,912	59,560	11%	59,560	11%
	TRANSFERS OUT									
701-6720-200	TRANSFERS OUT	0	0.00	0	0.00	0	482,540	#DIV/0!	564,305	#DIV/0!

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	2025 Prior yr Budget	2025 Prior yr Actual	2026 Current yr Budget	2026 YTD Actual	2026 Projected	2027 Requested	*Percent Change*	2027 Admin Recommend	*Percent Change*
Total: TRANSFERS OUT	0.00	0.00	0.00	0.00	0	482,540	*#DIV/0!*	564,305	*#DIV/0!*
TOTAL EXPENDITURES CAPITAL PROJECTS	204,583.00	99,852.90	53,850.00	77,715.82	75,912	542,100	*907%*	623,865	*1059%*

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VILLAGE OF KIMBERLY
2027 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.

2027 GOALS:
Continued development and creation of taxable improvement and economic growth.

MAJOR PROGRAM/COST CHANGES:
None.

PERSONNEL CHANGES/JUSTIFICATION:
None.

2026 ACHIEVEMENTS:
The second phase of the Aspire Senior Living facility completed. No incentives were provided.

CAPITAL OUTLAY:
None.

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VILLAGE OF KIMBERLY
2027 EXPENDITURE DETAIL

DEPARTMENT NAME	TID 5
EXPENDITURE CODE	701

OBJECT CODE	DESCRIPTION	LAST YEAR AMOUNT	THIS YEAR AMOUNT
	Engineering Fees	$1,000.00	$1,000.00
	Incentive TID 5	$37,578.00	$39,335.00
	TIF #5 Expenditures	$15,272.00	$19,225.00
	Street Construction	$0.00	$0.00
	TOTAL	**$53,850.00**	**$59,560.00**

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VILLAGE OF KIMBERLY
2027 TAX INCREMENT DISTRICTS BUDGET
ACCOUNT ALLOCATION AND REIMBURSEMENT JUSTIFICATION

		2027 Total Budget	TID #5 Budget	TID #6 Budget
10.00%	Audit/Accounting/IT Services			
Allocated	101.47.4749			
	Audit/Accounting 101.47.4749	26,975	2,698	2,698
	IT Expenses 101.47.4744	60,375	0	6,038
			2,698	8,735
5.00%	Insurance			
Allocated	101.5193.200-229			
	Property/Liability/Equipment	92,610	4,631	4,631
	Employment Practices Liability	545	27	27
	Automobile	16,300	815	815
	Workmen's Comp	26,828	1,341	1,341
			6,814	6,814
0%	Portion of Kimtalk publication	10,000	0	0
0.00%	Portion of building space and utilities	201,075	0	0
0.00%	Complex Trust Fund	103,000	0	0
0.00%	Street Building Trust Fund	43,000	0	0
0%	Street Equipment Replacement Fund	88,335	0	0
Allocated				
	Account R101.47.4744		0	6,038
	Account R101.47.4751 (TID 5) .4752 (TID 6)		9,512	9,512
		Total	**9,512**	**15,549**

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Current Status (JRB)

Village of Kimberly
Hypothetical Tax Increment District #5
Cash Flow Proforma Analysis

Assumptions	
Annual Inflation During Life of TID	2.00%
2025 Gross Tax Rate (per $1000 Equalized Value)	$14.26
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)	(j)	(k)	(l)	(m)	(n)	(o)	
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															
2024	$58,928,100		$6,334,100	$53,917,100	$15.09									**$1,785,088**	Per Village Annual Report	2024
2025	$65,262,200	$1,305,244		$55,222,344	$14.26	$718,027	$35,702	$753,729	$488,037		$35,208	$523,245	$230,484	$2,015,572		2025
2026	$66,567,444	$1,331,349		$56,553,693	$14.26	$768,858	$40,311	$809,169	$483,054		$37,579	$520,633	$288,537	$2,304,109		2026
2027	$67,898,793	$1,357,976		$57,911,669	$14.26	$787,471	$46,082	$833,553	$482,540		$37,579	$520,119	$313,434	$2,617,542	Expenditures Recovered	2027
2028	$69,256,769	$1,385,135		$59,296,804	$14.26	$806,456	$52,351	$858,807	$881,138		$37,579	$918,717	($59,910)	$2,557,632	Expenditures Recovered	2028
2029	$70,641,904	$1,412,838		$60,709,642	$14.26	$825,820	$51,153	$876,973	$433,486		$37,579	$471,065	$405,908	$2,963,540	Expenditures Recovered	2029
2030	$72,054,742	$1,441,095		$62,150,737	$14.26	$845,572	$59,271	$904,843	$430,917		$37,579	$468,496	$436,347	$3,399,888	Expenditures Recovered	2030
2031					$14.26	$865,719	$67,998	$933,717	$111,919		$37,579	$149,497	$784,220	$4,184,108	Expenditures Recovered	2031
2032						$886,270	$83,682	$969,952	$112,659	$20,000	$6,326	$138,986	$830,966	$5,015,073	Expenditures Recovered	2032
		$8,233,637	$0			$6,504,193	$436,550	$6,940,743	$3,423,750	$20,000	$267,007	$3,710,758				

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

		2025 Prior yr Budget	2025 Prior yr Actual	2026 Current yr Budget	2026 YTD Actual	2026 Projected	2027 Requested	Percent Change	2027 Admin Recommend	Percent Change
	TAXES									
702-41-4111	TAX INCREMENT-TIF #6	0	0	0	2592739.72	0	2,668,279	#DIV/0!	2668729	#DIV/0!
702-41-4112	TIF #4 DONOR TAX INCREMENT	215000	0	0	240820.88	0	0	#DIV/0!	0	#DIV/0!
702-41-4132	PILOT	500	6626	76030	79584.76	79,585	0	-100%	0	-100%
	Totals: TAXES	215500	6626	76030	320405.64	79,585	2,668,279	3410%	2,668,729	3410%
	SPECIAL ASSESSMENTS									
702-42-4212	TIF 2019 STREET PROJECTS	0	0	0	0	0	0	0%	0	#DIV/0!
702-42-4213	STREET PROJECTS WITHIN TIF 6	0	0	0	0	0	0	0%	0	#DIV/0!
702-42-4250	INTEREST ON ASSESSMENTS	0	0	0	0	0	0	0%	0	#DIV/0!
	Totals-INTERGOVERNMENTAL REVENUES	0	0	0	0	0	0	0%	0	#DIV/0!
	INTERGOVERNMENTAL REVENUES									
702-43-4356	STATE AID - COMPUTERS	0	0	0	0	0	0	0%	0	#DIV/0!
	Totals-INTERGOVERNMENTAL REVENUES	0	0	0	0	0	0	0%	0	#DIV/0!
	LICENSE AND PERMITS									
702-44-4429	TIF#6 PUD PLAT REVIEW FEES	0	50	50	0	0	0	0%	0	-100%
702-44-4430	TIF#6 CSM PLAT REVIEW FEES	0	0	0	0	0	0	0%	0	#DIV/0!
702-44-4431	BUILDING PERMITS	8000	5499.82	0	0	0	0	#DIV/0!	0	#DIV/0!
702-44-4433	ELECTRICAL PERMITS	3000	3211.8	0	0	0	0	#DIV/0!	0	#DIV/0!
702-44-4434	PLUMBING PERMITS	5000	1191.9	0	0	0	0	#DIV/0!	0	#DIV/0!
702-44-4435	HVAC-HEATING & AIR CONDITIO	5000	1264.27	0	0	0	0	#DIV/0!	0	#DIV/0!
702-44-4436	CONSTRUCTION PERMITS	0	2850	0	0	0	0	0%	0	#DIV/0!
702-44-4438	IMPACT FEES	5000	3000	0	0	0	0	#DIV/0!	0	#DIV/0!
702-44-4439	TIF 6 EROSION CONTROL PERMIT	2000	0	0	0	0	0	0%	0	#DIV/0!
	Total: LICENSE AND PERMITS	28000	17067.79	50	0	0	0	-100%	0	-100%
	PUBLIC CHARGES FOR SERVICES									
702-46-4629	CEDARS PARKING LOT RENTAL	0	0	0	0	0	0	#DIV/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	25000	32842.89	30000	99253.49	132,305	115,000	283%	115,000	283%
702-48-4820	WE ENERGIES GAS REBATES	0	17600	0	1350	1,350	0	#DIV/0!	0	#DIV/0!
702-48-4821	WE ENERGIES ELECTRIC REBATES	0	14567.88	0	0	0	0	#DIV/0!	0	#DIV/0!
702-48-4830	SALE OF MERCHANDISE & SUPPLY	0	0	0	0	0	0	#DIV/0!	0	#DIV/0!
702-48-4832	SALE OF LAND	0	0	0	6382	6,382	0	#DIV/0!	0	#DIV/0!
702-48-4850	DONATIONS	0	0	0	0	0	0	#DIV/0!	0	#DIV/0!
702-48-4860	GRANTS	0	0	0	0	0	0	#DIV/0!	0	#DIV/0!
	Total: MISCELLANEOUS REVENUE	25000	65010.77	30000	106985.49	0	115,000	283%	115,000	283%
	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	1681631	0.00	2101897	0.00	0	3,235,598	54%	742,287	-65%

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		2025 Prior yr Budget	2025 Prior yr Actual	2026 Current yr Budget	2026 YTD Actual	2026 Projected	2027 Requested	Percent Change	2027 Admin Recommend	Percent Change
702-49-4940	COMBINED LOCKS STORM COSTSHARE	10000	498,791.90	20000	132,275.63	132,276	20,000	0%	20,000	0%
702-49-4950	MISCELLANEOUS INCOME	0	0.00	0	0.00	0	0	#DIV/0!	0	#DIV/0!
702-49-4975	TRANSFER FROM DEBT SERVICE FUN	0	0.00	0	10,992,411.57	5,167,431	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	1,691,631.00	498,791.90	2,121,897.00	11,124,687.20	5,299,706	3,255,598	53%	762,287	-64%
	TOTAL REVENUES TIF#6	1,960,131.00	587,496.46	2,227,977.00	11,552,078.33	5,379,291	6,038,877	171%	3,546,016	59%
	TIF # 6-CEDARS REDEVELOPMENT EXPENDITURES									
	LEGAL FEES									
702-5130-200	LEGAL FEES	70000	5141.63	7000	5113.77	6,818	7,000	0%	7,000	0%
	Total: LEGAL FEES	70000	5141.63	7000	5113.77	6,818	7,000	0%	7,000	0%
	ADMINISTRATIVE									
702-5141-100	WAGES/SALARIES	45901	48272.33	49571	34936.04	46,581	54,092	9%	54,092	9%
702-5141-160	SOCIAL SECURITY	3511.43	3406.42	3767	2873.93	3,832	4,138	10%	4,138	10%
702-5141-161	RETIREMENT	3190.12	3269.63	3569	2603.78	3,472	3,922	10%	3,922	10%
702-5141-162	HEALTH INSURANCE	1878	1878	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	17.5	15.9	22	15.86	21	28	28%	28	28%
702-5141-165	LONG-TERM DISABILITY	234.09	235.44	248	181.83	242	263	6%	263	6%
702-5141-200	ADMINISTRATIVE EXPENSES	500	5.58	500	0	100	500	0%	500	0%
	Total: ADMINISTRATIVE	55232.14	57083.3	59555	42019.94	56,126	64,821	9%	64,821	9%
	CENTRAL OFFICE EXPENSES									
702-5143-100	WAGES/SALARIES	39578.86	36,563.86	55271	36,929.46	49,238	56,363	2%	56,363	2%
702-5143-102	OVERTIME WAGES	0	103.90	0	235.69	314	0	#DIV/0!	0	#DIV/0!
702-5143-103	PART-TIME WAGES	5740	3,404.54	0	0.00	0	0	#DIV/0!	0	#DIV/0!
702-5143-160	SOCIAL SECURITY	3466.89	2,807.40	4201	2,610.21	3,480	4,312	3%	4,312	3%
702-5143-161	RETIREMENT	3149.66	2,763.62	3980	2,675.79	3,568	4,086	3%	4,086	3%
702-5143-162	HEALTH INSURANCE	14198.38	13,968.43	22776	14,332.68	19,110	24,183	6%	24,183	6%
702-5143-163	DENTAL INSURANCE	92.52	126.58	209	96.56	129	209	0%	209	0%
702-5143-164	LIFE INSURANCE	50	27.22	36	19.08	25	28	-22%	28	-22%
702-5143-165	LONG-TERM DISABILITY	172.58	171.48	298	189.43	253	287	-4%	287	-4%
702-5143-200	CENTRAL OFFICE EXPENSE	18538	33,168.84	23055	22,974.15	23,055	24,114	5%	24,114	5%
	Total: CENTRAL OFFICE EXPENSES	84986.89	93,105.87	109826	80,063.05	99,172	113,582	3%	113,582	3%
	COMMUNITY DEV - ASSESSOR									
702-5153-100	WAGES/SALARIES	38017.51	38,951.35	38200	29,467.14	39,289	42,449	11%	42,449	11%
702-5153-103	PART-TIME WAGES	0	0.00	0	0.00	0	-	#DIV/0!	0	#DIV/0!
702-5153-160	SOCIAL SECURITY	2908.34	3,213.63	2903	2,426.65	3,235	3,247	12%	3,247	12%
702-5153-161	RETIREMENT	2642.22	2,707.08	2750	2,121.71	2,829	3,078	12%	3,078	12%
702-5153-162	HEALTH INSURANCE	11358.7	3,004.80	11388	2,253.60	3,005	3,005	-74%	3,005	-74%
702-5153-163	DENTAL INSURANCE	104.45	0.00	86	0.00	0	0	-100%	0	-100%

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		2025 Prior yr Budget	2025 Prior yr Actual	2026 Current yr Budget	2026 YTD Actual	2026 Projected	2027 Requested	Percent Change	2027 Admin Recommend	Percent Change
702-5153-164	LIFE INSURANCE	14	11.28	16	11.79	16	16	-1%	16	-1%
702-5153-165	LONG-TERM DISABILITY	193.89	197.16	197	151.65	202	216	10%	216	10%
702-5153-200	COMMUNITY DEV-ASSESS EXPENSES	0	0.00	0	5,050.69	8,000	1,000	#DIV/0!	1,000	#DIV/0!
	Total: COMMUNITY DEV - ASSESSOR	55239.11	48,085.30	55540	41,483.23	56,576	53,011	-5%	53,011	-5%
	UTILITIES									
702-5160-234	UTILITIES EXPENSE	2500	3318.49	3500	10417.66	11,600	8,000	129%	12,000	243%
	Total: UTILITIES	2500	3318.49	3500	10417.66	11,600	8,000	129%	12,000	243%
	STREETS									
702-5331-100	WAGES/SALARIES	53655.62	47292.6	51995	35245.37	46,993	55,348	6%	55,348	6%
702-5331-102	OVERTIME WAGES	0	610.68	0	420.04	560	1,000	#DIV/0!	1,000	#DIV/0!
702-5331-160	SOCIAL SECURITY	4104.65	3633.47	3952	2681.03	3,575	4,311	9%	4,311	9%
702-5331-161	RETIREMENT	3729.07	3256.8	3744	2562.8	3,417	4,085	9%	4,085	9%
702-5331-162	HEALTH INSURANCE	16630.31	9067.25	11469	6777.71	9,037	15,517	35%	15,517	35%
702-5331-163	DENTAL INSURANCE	163.25	83.72	96	54.57	73	135	41%	135	41%
702-5331-164	LIFE INSURANCE	123.05	45.23	57	37.79	50	57	1%	57	1%
702-5331-165	LONG-TERM DISABILITY	273.64	234.97	256	173.7	232	282	10%	282	10%
702-5331-200	STREETS EXPENSES	10000	90	10000	764.13	3,000	10,000	0%	10,000	0%
	Total: STREETS	88,679.59	64,314.72	81,569.00	48,717.14	66,936	90,735	11%	90,735	11%
	LOCAL ROADS									
702-5341-200	ENGINEERING FEES	50000	12358.3	25000	38728.31	51,638	50,000	100%	50,000	100%
	Total: LOCAL ROADS	50000	12358.3	25000	38728.31	51,638	50,000	100%	50,000	100%
	SANITARY SEWERS									
702-5360-299	SANITARY SEWERS	5000	5525	5000	0	0	5,000	0%	5,000	0%
	Total: SANITARY SEWERS	5000	5525	5000	0	0	5,000	0%	5,000	0%
	URBAN FORESTRY									
702-5369-200	URBAN FORESTRY	0	0.00	0	0.00	0	0	0%	0	#DIV/0!
	Total: URBAN FORESTRY	0.00	0.00	0.00	0.00	0	0	0%	0	#DIV/0!
	STORM WATER									
702-5370-200	STORM SEWERS	5000	2500	5000	136.5	1,000	500	-90%	500	-90%
702-5370-293	CEDARS EAST POND	2000	35283.13	5000	9873.87	10,000	10,000	100%	10,000	100%
702-5370-295	MEMORIAL POND	2000	776.25	1000	1,009.00	1,000	1,000	0%	1,000	0%
702-5370-297	TREATY POND	2000	958.79	1000	965	1,000	1,000	0%	1,000	0%
702-5370-299	CEDARS WEST POND	2000	1015.23	1000	3484.45	4,000	3,000	200%	3,000	200%
	Total: STORM WATER	8,000.00	38,033.40	13,000.00	15,332.32	16,000	15,500	19%	15,500	19%
	PARKS									
702-5520-100	WAGES/SALARIES	31885	27308.73	32344	21746.3	28,994	34,835	8%	34,835	8%
702-5520-102	OVERTIME WAGES	0	285.66	0	112.78	150	500	#DIV/0!	500	#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	2439.17	2203.45	3218	1732.51	2,310	3,468	8%	3,468	8%
702-5520-161	RETIREMENT	2215.98	1893.85	3049	1573.6	2,098	3,287	8%	3,287	8%

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		2025 Prior yr Budget	2025 Prior yr Actual	2026 Current yr Budget	2026 YTD Actual	2026 Projected	2027 Requested	Percent Change	2027 Admin Recommend	Percent Change
702-5520-162	HEALTH INSURANCE	9645.83	5239.39	6524	3977.79	5,304	10,920	67%	10,920	67%
702-5520-163	DENTAL INSURANCE	117.5	34.57	39	25.84	34	95	143%	95	143%
702-5520-164	LIFE INSURANCE	27.45	22.09	30	21.79	29	32	5%	32	5%
702-5520-165	LONG-TERM DISABILITY	162.61	136.85	159	113.93	152	178	12%	178	12%
702-5520-200	PARKS EXPENSES	500	270	500	966.26	1,200	1,200	140%	1,200	140%
	Total: PARKS	56,993.54	37,394.59	55,863.00	30,270.80	40,272	64,514	15%	64,514	15%
	CAPITAL OUTLAY									
702-5700-900	BANK FEES	0	0	0	55.74	60	0	#DIV/0!	0	#DIV/0!
702-5700-901	BOND FEES	0	0	0	150	150	150	#DIV/0!	150	#DIV/0!
702-5700-902	INCENTIVES	750000	683235.68	797165	822972.57	822,973	967,425	21%	967,425	21%
702-5700-908	SIDEWALKS	500	78951	0	0	0	35,000	#DIV/0!	35,000	#DIV/0!
702-5700-910	DEMO/FILL/GRADE	0	0	0	0	0	0	#DIV/0!	0	#DIV/0!
702-5700-911	STRUCTURAL ANALYSIS	0	0	0	0	0	0	#DIV/0!	0	#DIV/0!
702-5700-912	PARKS EXPENSE	0	101.03	0	0	0	0	#DIV/0!	0	#DIV/0!
702-5700-913	OVERLOOK-CENTRAL	688000	514020.28	300000	86904.51	90,000	500	-100%	500	-100%
702-5700-914	OVERLOOK-WEST	0	0	0	0	0	0	#DIV/0!	0	#DIV/0!
702-5700-920	LAND PURCHASE	0	196,125.85	250000	916,520.00	916,520	0	-100%	0	-100%
702-5700-922	TRANSFER TO DEBT SERVICE	0	0	0	2435682.25	2,435,682	2,257,014	#DIV/0!	0	#DIV/0!
702-5700-923	UST REMEDIATION	0	0	0	0	0	0	#DIV/0!	0	#DIV/0!
702-5700-925	TIF #6 EXPENDITURES	10000	5975.57	5000	754.7	1,000	5,000	0%	5,000	0%
702-5700-930	ENVIROMENTAL	5000	0	5000	10000	10,000	5,000	0%	5,000	0%
702-5700-932	STREET CONSTRUCTION	10000	102,541.17	155000	14,403.85	155,000	30,000	-81%	30,000	-81%
702-5700-950	WATERMAINS	5000	2500	0	1935	2,000	0	#DIV/0!	0	#DIV/0!
702-5700-955	SERVICES	10000	7288	14959	11217	14,959	9,612	-36%	15,549	4%
702-5700-968	CONTINGENCY	0	0	0	0	0	0	#DIV/0!	0	#DIV/0!
702-5700-971	TRAIL	0	53744.07	818500	21446.59	46,450	0	-100%	0	-100%
	Total: CAPITAL OUTLAY	1,478,500.00	1,644,482.65	2,345,624.00	4,322,042.21	4,494,794	3,309,701	41%	1,058,624	-55%
	PRINCIPAL & INTEREST									
702-5810-700	TIF #6 PRINCIPAL	0	0	0	-	0	0	0%	0	#DIV/0!
702-5810-710	TIF #6 INTEREST	0	0	0	0	0	0	0%	0	#DIV/0!
	Total: PRINCIPAL & INTEREST	0	0	0	0	0	0	0%	0	#DIV/0!
										#DIV/0!
	INTEREST EXPENSE									#DIV/0!
702-5820-200	INTEREST EXPENSE	0	0.00	0	0.00	0	0	0%	0	#DIV/0!
	Total: INTEREST EXPENSE	0.00	0.00	0.00	0.00	0.00	0	0%	0	#DIV/0!
	TRANSFERS OUT									
702-6720-200	TRANSFERS OUT	0	40,000.00	0	0.00	0	2,257,014	0%	2,011,230	#DIV/0!
	Total: TRANSFERS OUT	0.00	40,000.00	0.00	0.00	0	2,257,014	0%	2,011,230	#DIV/0!
	TOTAL EXPENDITURES TIF#6	1,811,212.57	1,936,443.23	2,624,368.00	4,543,988.06	4,776,419	6,038,877	130%	3,546,016	35%

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VILLAGE OF KIMBERLY
2027 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 Statutory Closing of the district is 2043.

2027 GOALS:
Complete remaining District infrastructure improvements - limited concrete work, street lighting, sidewalk, terrace plantings. Reinvigorate existing development agreements to see the completion of development and market those remaining sites. Market the redevelopment of the former Specialty Mineral space and the main mill development opportunity.

MAJOR PROGRAM/COST CHANGES:
None.

PERSONNEL CHANGES/JUSTIFICATION:
None.

2026 ACHIEVEMENTS:
Amended the Blues Development Agreement into singlfe family home developments and riverfront apartment concepts. Completed the approval process for the remaining Planned Unit Development within Rivers Edge. Completed the construction of the Kimberly Avenue public parking lot. Completed the remaining trail segment for complete connection of the Village's trail system through the development area.

CAPITAL OUTLAY:
Treaty Park Bathroom - 2027
Future Concrete Paving Papermill Run
Future Street Lighting, Sidewalk and Terrace Plantings in remaining corridors

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VILLAGE OF KIMBERLY
2027 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	$1,000.00
	Central Office Expenses	$23,055.00	$24,114.00
	Utilities	$3,500.00	$12,000.00
	Streets Expenses	$10,000.00	$10,000.00
	Local Roads/Engineering	$25,000.00	$50,000.00
	Sanitary Sewers	$5,000.00	$5,000.00
	Urban Forestry	$0.00	$0.00
	Storm Water	$13,000.00	$15,500.00
	Parks	$500.00	$1,200.00
	Capital Outlay (includes incentives)	$1,812,124.00	$1,052,687.00
	TOTAL	**$1,899,679.00**	**$1,179,001.00**

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VILLAGE OF KIMBERLY
2027 TAX INCREMENT DISTRICTS BUDGET
ACCOUNT ALLOCATION AND REIMBURSEMENT JUSTIFICATION

		2027 Total Budget	TID #5 Budget	TID #6 Budget
10.00%	Audit/Accounting/IT Services			
Allocated	101.47.4749			
	Audit/Accounting 101.47.4749	26,975	2,698	2,698
	IT Expenses 101.47.4744	60,375	0	6,038
			2,698	8,735
5.00%	Insurance			
Allocated	101.5193.200-229			
	Property/Liability/Equipment	92,610	4,631	4,631
	Employment Practices Liability	545	27	27
	Automobile	16,300	815	815
	Workmen's Comp	26,828	1,341	1,341
			6,814	6,814
0%	Portion of Kimtalk publication	10,000	0	0
0.00%	Portion of building space and utilities	201,075	0	0
0.00%	Complex Trust Fund	103,000	0	0
0.00%	Street Building Trust Fund	43,000	0	0
0%	Street Equipment Replacement Fund	88,335	0	0
Allocated				
	Account R101.47.4744		0	6,038
	Account R101.47.4751 (TID 5) .4752 (TID 6)		9,512	9,512
		Total	**9,512**	**15,549**

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Current Status (JRB)

Village of Kimberly

Hypothetical Tax Increment District #6 - Current Status

Cash Flow Proforma Analysis

Assumptions	
Annual Inflation During Life of TID	1.00%
2025 Gross Tax Rate (per $1000 Equalized Value)	$14.26
Annual Adjustment to tax rate	0.00%
Investment rate	1.00%

RECIPIENT

	Background Data					Revenues					Expenditures						TID Status			
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	
Year	TIF District Valuation (January 1)	Inflation Increment	Construction Increment (1)	TIF Increment Over Base	Tax Rate	Tax Revenue	Investment Proceeds	Transfers from Donor TID #4	DSRF Revenue	Total Revenues	Existing CDA Debt Service	Existing GO Debt Service	TIF Incentives	Capital Projects	Village Payments	Combined Expenditures	Annual Balance	Year End Cumulative Balance (December 31)	Cost Recovery	Year
	Base Value																			
2017	$13,918,500																			
2020	$18,519,100																			
2024	$163,928,400		$36,354,200	$181,763,500	$15.09													$6,505,589	Per 2024 Audit	2024
2025	$200,282,600	$2,002,826	$3,350,000	$187,116,326	$14.26	$2,194,226	$65,056	$229,319	$2,807	$2,491,408	$276,990	$1,717,370	$664,873		$350,000	$3,009,233	($517,825)	$5,987,764		2025
2026	$205,635,426	$2,056,354	$16,059,600	$205,232,280	$14.26	$2,591,948	$59,878	$241,163	$2,807	$2,895,795	$277,190	$2,059,653	$659,846	$110,000	$350,000	$3,456,688	($560,894)	$5,426,870		2026
2027	$223,751,380	$2,237,514	$25,865,400	$233,335,194	$14.26	$2,668,279	$54,269	$246,200	$2,807	$2,971,554	$277,190	$2,257,014	$676,958	$0	$350,000	$3,561,161	($589,607)	$4,837,263		2027
2028	$251,854,294	$2,518,543	$8,700,000	$244,553,737	$14.26	$2,926,612	$48,373	$251,337	$2,807	$3,229,129	$276,691	$3,362,797	$841,913	$1,500,000	$350,000	$6,331,401	($3,102,272)	$1,734,991		2028
2029	$263,072,837	$2,630,728	$7,750,000	$254,934,465	$14.26	$3,327,360	$17,350	$256,578	$2,807	$3,604,094	$275,980	$2,391,398	$1,094,206	$0	$350,000	$4,111,584	($507,490)	$1,227,501		2029
2030	$273,453,565	$2,734,536	$6,750,000	$264,419,001	$14.26	$3,487,336	$12,275	$261,923	$2,807	$3,764,341	$279,708	$2,395,972	$1,175,203	$30,000	$350,000	$4,230,883	($466,542)	$760,959		2030
2031	$282,938,101	$2,829,381	$4,750,000	$271,998,382	$14.26	$3,635,365	$7,610	$267,375	$2,807	$3,913,157	$277,988	$2,395,860	$1,263,615		$350,000	$4,287,462	($374,305)	$386,654		2031
2032	$290,517,482	$2,905,175		$274,903,557	$14.26	$3,770,615	$3,867	$272,936	$2,807	$4,050,224	$276,044	$2,395,529	$1,340,619		$350,000	$4,362,192	($311,968)	$74,686		2032
2033	$293,422,657	$2,934,227		$277,837,783	$14.26	$3,878,697	$747		$2,807	$3,882,250	$278,876	$1,544,781	$1,394,807		$350,000	$3,568,464	$313,786	$388,472		2033
2034	$296,356,883	$2,963,569		$280,801,352	$14.26	$3,920,125	$3,885		$2,807	$3,926,816	$276,260	$1,545,297	$1,394,807		$350,000	$3,566,364	$360,452	$748,925		2034
2035	$299,320,452	$2,993,205		$283,794,557	$14.26	$3,961,967	$7,489		$2,807	$3,972,263	$278,210	$1,542,588	$1,394,807		$350,000	$3,565,604	$406,658	$1,155,583		2035
2036	$302,313,657	$3,023,137		$286,817,693	$14.26	$4,004,227	$11,556		$2,807	$4,018,590	$279,700	$1,542,363	$1,359,522		$350,000	$3,531,585	$487,005	$1,642,588		2036
2037	$305,336,793	$3,053,368		$289,871,061	$14.26	$4,046,910	$16,426		$2,807	$4,066,143	$275,730	$1,543,406	$1,118,701		$350,000	$3,287,837	$778,305	$2,420,893		2037
2038	$308,390,161	$3,083,902		$292,954,963	$14.26	$4,090,020	$24,209		$2,807	$4,117,036	$276,530		$1,118,701		$350,000	$1,745,231	$2,371,805	$4,792,698		2038
2039	$311,474,063	$3,114,741		$296,069,704	$14.26	$4,133,561	$47,927		$2,807	$4,184,295	$276,870		$1,118,701		$350,000	$1,745,571	$2,438,724	$7,231,422		2039
2040	$314,588,804	$3,145,888		$299,215,592	$14.26	$4,177,538	$72,314		$2,807	$4,252,659	$276,530		$1,118,701		$350,000	$1,745,231	$2,507,427	$9,738,849	Expenditures Recovered	2040
2041	$317,734,692	$3,177,347		$302,392,938	$14.26	$4,221,954	$97,388		$2,807	$4,322,149	$275,720		$1,118,701		$350,000	$1,744,421	$2,577,728	$12,316,577	Expenditures Recovered	2041
2042	$320,912,038	$3,209,120		$305,602,059	$14.26	$4,266,814	$123,166		$2,807	$4,392,787	$279,440		$1,118,701		$350,000	$1,748,141	$2,644,646	$14,961,223	Expenditures Recovered	2042
2043					$14.26	$4,312,123	$149,612		$283,467	$4,745,203	$277,455		$1,256,753		$350,000	$1,884,208	$2,860,994	$17,822,217	Expenditures Recovered	2043
2044						$4,357,885	$178,222			$4,536,108			$1,513,748			$1,513,748	$3,022,359	$20,844,576	Expenditures Recovered	2044
		$50,613,559	$73,225,000			$73,973,564	$1,001,617	$2,026,831	$333,986	$77,335,999	$5,269,100	$26,694,026	$22,743,885	$1,640,000	$6,650,000	$62,997,011				

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. Main Mill: $12M 2027-28, White Cedar: $5.6M 2026-28, Blues: $38.5M 2025-31, Papermill Run: $5M 2027-29, Specialty Mineral: $1.5M 2027, Clubhouse Duplex: $1.7M 2025-27, Rivers Edge: $5.425M 2026-28, Treaty Pond: $1M 2027, N Main St.: $1M 2027, Clubhouse: $500k 2025, Footworks: $500k 2025, KimAve: $500k 2027.

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ACCOUNT 703
Community Development Authority

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		2025 Prior yr Budget	2025 Prior yr Actual	2026 Current yr Budget	2026 YTD Actual	2026 Projected	2027 Requested	Percent Change	2027 Admin Recommend	Percent Change
	COMMUNITY DEVELOPMENT AUTHORITY REVENUE									
	MISCELLANEOUS REVENUE									
703-48-4810	INTEREST INCOME	0.00	154,403.17	152,190.00	0.00	152,190	147,190	-3%	147,190	-3%
703-48-4820	LEASE INCOME	0.00	120,000.00	125,000.00	0.00	125,000	130,000	4%	130,000	4%
	Total: MISCELLANEOUS REVENUE	0.00	274,403.17	277,190.00	0.00	277,190	277,190	0%	277,190	0%
	TOTAL REVENUES COMMUNITY DEVELOPMENT AUTHORITY	0.00	274,403.17	277,190.00	0.00	277,190	277,190	0%	277,190	0%
	COMMUNITY DEVELOPMENT AUTHORITY									
	DEBT SERVICE EXPENSES									
703-5700-925	ADMINISTRATION COSTS	0.00	0.00	0.00	0.09	0	0	0%	0	#DIV/0!
	Total: DEBT SERVICE EXPENSES	0.00	0.00	0.00	0.09	0	0	0%	0	#DIV/0!
	PRINCIPAL ON DEBT									
703-5810-705	BOND PRINCIPAL	120000.00	120000.00	125000.00	0.00	125,000	130,000	4%	130,000	4%
	Total: PRINCIPAL ON DEBT	120,000.00	120,000.00	125,000.00	0.00	125,000	130,000	4%	130,000	4%
	INTEREST ON DEBT									
703-5820-705	BOND INTEREST	156990.00	165213.50	152190.00	0.00	152,190	147,190	-3%	147,190	-3%
703-5820-740	BOND FEES	0.00	0.00	0.00	0.00	0	0	0%	0	#DIV/0!
	Total: INTEREST ON DEBT	156,990.00	165,213.50	152,190.00	0.00	152,190	147,190	-3%	147,190	-3%
	TOTAL EXPENDITURES COMMUNITY DEVELOPMENT AUTHORI	276,990.00	285,213.50	277,190.00	0.09	277,190	277,190	0%	277,190	0%

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VILLAGE OF KIMBERLY
2027 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.

2027 GOALS:
Achieve mission.

MAJOR PROGRAM/COST CHANGES:
None.

PERSONNEL CHANGES/JUSTIFICATION:
None.

2026 ACHIEVEMENTS:
Achieved mission.

CAPITAL OUTLAY:
None.

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VILLAGE OF KIMBERLY
2027 EXPENDITURE DETAIL

DEPARTMENT NAME	Community Development Authority
EXPENDITURE CODE	703

200 EXPENSE CATEGORY	DESCRIPTION	LAST YEAR AMOUNT	THIS YEAR AMOUNT
11 - DEBT SERVICE			
	PRINCIPAL	$125,000.00	$130,000.00
	INTEREST	$152,190.00	$147,190.00
	TOTAL	**$277,190.00**	**$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	INTEREST	TOTAL
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	$3,215,000		$1,499,921	$4,714,921	$3,215,000	$1,499,921	$4,714,921

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

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ACCOUNT 704
Capital Projects Fund

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		2025 Prior yr Budget	2025 Prior yr Actual	2026 Current yr Budget	2026 YTD Actual	2026 Projected	2027 Requested	Percent Change	2027 Admin Recommend	Percent Change
	CAPITAL PROJECTS FUND									
	REVENUE									
704-47-4700	PROCEEDS FROM LT DEBT	0	0	0	0	0	0	0%	0	#DIV/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	266564.93	50000	33256.02	44,341	38,400	-23%	38,400	-23%
704-48-4850	DONATIONS	0	0	0	0	0	0	0%	0	#DIV/0!
704-48-4860	GRANTS	0	0	0	0	0	0	0%	0	#DIV/0!
	Totals: MISCELLANEOUS REVENUE	0.00	266,564.93	50,000.00	33,256.02	44,341	38,400	-23%	38,400	-23%
	OTHER FINANCING SOURCES									
704-49-4900	BOND PROCEEDS	0	2,125,000.00	0	0.00	0	0	#DIV/0!	0	#DIV/0!
704-49-4930	FUND BALANCE APPLIED	10316000	0.00	442550	0.00	0		-100%	467,100	6%
704-49-4950	MISCELLANEOUS INCOME	0	0.00	0	0.00	0	467,100	#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	10,316,000.00	2,125,000.00	442,550.00	0.00	0	467,100	6%	467,100	6%
	TOTAL REVENUES CAPITAL PROJECTS	10,316,000.00	2,391,564.93	492,550.00	33,256.02	44,341	505,500	3%	505,500	3%
	CAPITAL PROJECTS EXPENDITURES									
704-5130-200	LEGAL FEES	1000	2,550.00	2550	0.00	2,000	500	-80%	500	-80%
704-5131-200	LEASE EXPENSES	115000	134,824.44	60000	38,570.00	38570	0	-100%	0	-100%
704-5132-200	ENGINEERING EXPENSES	200000	171,322.74	5000	20,443.48	27,190	5,000	0%	5,000	0%
704-5700-001	CAPITAL OUTLAY	10000000	9,591,517.29	425000	438,758.09	425,000	500,000	18%	500,000	18%
704-5700-901	BOND FEES	0	0.00	0	1,200.00	1,200	0	#DIV/0!	0	#DIV/0!
704-5700-920	LAND ACQUISITION	0	0.00	0	0.00	0		#DIV/0!	0	#DIV/0!
	Total: CAPITAL PROJECTS EXPENDITURES	10,316,000.00	9,900,214.47	492,550.00	498,971.57	493,960	505,500	3%	505,500	3%
	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	10,316,000.00	9,900,214.47	492,550.00	498,971.57	493,960	505,500	3%	505,500	3%

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VILLAGE OF KIMBERLY
2027 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, this fund is used for the project revenues and expenses realted to the buiding construction, site amenities and other municipal building projects.

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

2027 GOALS:
Evaluation of the site and remaining needs.

MAJOR PROGRAM/COST CHANGES:
None.

PERSONNEL CHANGES/JUSTIFICATION:
None.

2026 ACHIEVEMENTS:
One year review of the new Municipal Services Center, Salt Shed, site restoration, equipment build out, low voltage and networking. Completion of safety enhancements and remodeling of the Village Hall Clerk-Treasurer office and community space.

CAPITAL OUTLAY:
No additional projects scheduled at this time.

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VILLAGE OF KIMBERLY
2027 EXPENDITURE DETAIL

DEPARTMENT NAME	Capital Projects
EXPENDITURE CODE	704

OBJECT CODE	DESCRIPTION	LAST YEAR AMOUNT	THIS YEAR AMOUNT
	Legal Fees	$2,550.00	$500.00
	Lease Expenses	$60,000.00	$0.00
	Engineering Expenses	$5,000.00	$5,000.00
	Capital Outlay	$425,000.00	$500,000.00
	TOTAL	**$492,550.00**	**$505,500.00**

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Budget Worksheet Summary

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Report Criteria:
Includes only accounts with balances or activity
Includes grand totals by account type with revenue and expenditure totals

Account Number	Account Title	2025 Prior year Budget	2025 Prior year Actual	2026 Current year Budget	2026 Current year Actual	2026-26 Current year Projected budget	2027 Requested Budget	2027 Recommended Budget
GENERAL FUND								
TAXES								
101-41-4111	GENERAL PROPERTY TAXES	3,963,450.00	3,963,449.52	.00	4,040,000.00	4,040,000.00	4,102,693.00	4,100,000.00
101-41-4121	LOCAL SHARE ROOM TAX	45,000.00	53,580.98	.00	41,989.24	53,800.00	53,000.00	53,500.00
101-41-4131	PILOT-WATER UTILITY	168,000.00	163,363.00	.00	.00	168,000.00	168,000.00	168,000.00
101-41-4132	PILOT-COUNTY HOUSING	11,385.00	12,043.08	.00	12,581.16	12,581.16	12,500.00	12,500.00
101-41-4150	OVER/SHORT ON TAXES	.00	360.74	.00	4,892.74-	4,892.74-	.00	.00
TAXES Revenue Total:		4,187,835.00	4,192,797.32	.00	4,089,677.66	4,269,488.42	4,336,193.00	4,334,000.00
Total TAXES:		4,187,835.00	4,192,797.32	.00	4,089,677.66	4,269,488.42	4,336,193.00	4,334,000.00
SPECIAL ASSESSMENTS								
101-42-4210	2023 CONCRETE APRON SUNSE	.00	348.80	.00	.00	.00	.00	.00
101-42-4211	2020 CONCRETE APRON ASSES	2,650.00	409.38	1.00	.00	487.00	410.00	410.00
101-42-4212	2019 STREET PROJECTS	7,540.00	4,144.87	.00	.00	8,488.00	6,405.00	6,405.00
101-42-4213	2013 STREET PROJECTS	.00	1,241.98	.00	.00	.00	.00	.00
101-42-4218	2015 STREET PROJECTS	3,460.00	.00	.00	.00	.00	.00	.00
101-42-4219	2016 STREET PROJECTS	4,190.00	3,749.06	.00	.00	4,034.00	.00	.00
101-42-4220	SIDEWALKS	.00	6,165.63	.00	.00	.00	.00	.00
101-42-4221	2018 STREET PROJECTS	6,070.00	7,323.20	.00	.00	4,466.00	3,895.00	3,895.00
101-42-4240	PARKING LOTS - BUSINESS	.00	13,055.50	.00	.00	13,055.50	13,055.00	13,055.00
101-42-4250	INTEREST ON ASSESSMENTS	12,190.00	7,328.28	.00	158.85	2,217.00	7,765.00	7,765.00
SPECIAL ASSESSMENTS Revenue Total:		36,100.00	43,766.70	1.00	158.85	32,747.50	31,530.00	31,530.00
Total SPECIAL ASSESSMENTS:		36,100.00	43,766.70	1.00	158.85	32,747.50	31,530.00	31,530.00
INTERGOVERNMENTAL REVENUES								
101-43-4312	STATE-PERSONAL PROPERTY T	7,177.00	36,257.82	.00	36,257.82	36,257.82	36,273.00	36,257.00
101-43-4324	FEDERAL BUS SUBSIDY	38,700.00	27,040.49	.00	16,143.00	40,048.00	35,837.00	35,837.00
101-43-4340	SHARED TAXES FROM STATE	713,003.00	715,511.20	.00	209,389.43	781,234.00	786,207.00	786,207.00
101-43-4341	STATE-FIRE DUES DISTRIBUTIO	40,000.00	41,237.18	.00	45,176.24	45,176.24	45,000.00	45,000.00
101-43-4353	STATE AID - ROAD ALLOTMENT	479,520.00	479,520.46	.00	.00	.00	.00	.00
101-43-4354	STATE AID - BUS SUBSIDY	32,852.00	34,755.73	.00	12,504.00	33,882.00	34,800.00	34,800.00
101-43-4356	STATE AID - COMPUTERS	9,677.00	9,676.51	.00	9,676.51	9,676.51	9,677.00	9,677.00

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Account Number	Account Title	2025 Prior year Budget	2025 Prior year Actual	2026 Current year Budget	2026 Current year Actual	2026-26 Current year Projected budget	2027 Requested Budget	2027 Recommended Budget
101-43-4370	LOCAL SHARE BUS SUBSIDY	.00	19,521.80	.00	.00	.00	.00	.00
INTERGOVERNMENTAL REVENUES Revenue Total:		1,320,929.00	1,363,521.19	.00	329,147.00	946,274.57	947,794.00	947,778.00
Total INTERGOVERNMENTAL REVENUES:		1,320,929.00	1,363,521.19	.00	329,147.00	946,274.57	947,794.00	947,778.00
LICENSES AND PERMITS								
101-44-4410	AMUSEMENT DEVICES	1,100.00	962.30	.00	810.00	810.00	900.00	900.00
101-44-4411	LIQUOR-MALT BEVERAGE LICE	6,500.00	6,451.02	.00	6,350.00	6,350.00	6,500.00	6,500.00
101-44-4412	OPERATORS/BARTENDER LICE	4,000.00	6,511.00	.00	3,206.44	4,500.00	4,500.00	5,000.00
101-44-4413	CIGARETTE LICENSE	75.00	100.00	.00	75.00	100.00	100.00	100.00
101-44-4415	CONDITIONAL USE PERMIT	.00	750.00	.00	1,000.00	1,000.00	1,000.00	650.00
101-44-4419	JUNK DEALER/SOLICITOR PER	500.00	100.00	.00	250.00	250.00	300.00	300.00
101-44-4421	WEIGHTS AND MEASURES	2,150.00	6,000.00	.00	540.00	6,000.00	6,000.00	6,000.00
101-44-4422	DOG LICENSE	4,000.00	3,642.50	.00	3,037.00	3,400.00	3,500.00	3,500.00
101-44-4423	CHICKEN LICENSE	.00	120.00	.00	120.00	120.00	120.00	135.00
101-44-4430	CSM PLAT REVIEW FEES	100.00	2,830.00	.00	2,780.00	3,000.00	2,800.00	1,500.00
101-44-4431	BUILDING PERMITS	8,000.00	55,415.23	.00	45,132.57	60,000.00	40,000.00	25,000.00
101-44-4432	ELECTRICAL LICENSE	.00	.00	.00	775.00	775.00	500.00	.00
101-44-4433	ELECTRICAL PERMITS	2,000.00	24,680.20	.00	18,668.30	25,000.00	15,000.00	9,000.00
101-44-4434	PLUMBING PERMITS	2,500.00	15,734.59	.00	16,084.70	23,750.00	12,000.00	9,000.00
101-44-4435	HVAC-HEATING & AIR CONDITIO	1,500.00	15,982.07	.00	11,625.21	16,360.00	10,000.00	5,000.00
101-44-4436	CONSTRUCTION PERMITS	5,500.00	11,449.68	.00	56,334.10	55,000.00	20,000.00	11,500.00
101-44-4437	ACCOMODATIONS PERMIT	.00	80.00	.00	.00	60.00	60.00	60.00
101-44-4438	IMPACT FEES	500.00	2,500.00	.00	6,000.00	5,000.00	3,000.00	3,000.00
101-44-4440	BOARD OF APPEALS-PUBLIC C	120.00	.00	.00	.00	.00	.00	.00
LICENSES AND PERMITS Revenue Total:		38,545.00	153,308.59	.00	172,788.32	211,475.00	126,280.00	87,145.00
Total LICENSES AND PERMITS:		38,545.00	153,308.59	.00	172,788.32	211,475.00	126,280.00	87,145.00
FINES, FORFIETURES & PENALTY								
101-45-4510	COURT PENALTIES AND FINES	40,000.00	57,688.76	.00	33,409.28	44,150.00	40,000.00	40,000.00
101-45-4512	PARKING FINES	8,000.00	11,015.00	.00	6,586.00	9,575.00	8,000.00	8,000.00
FINES, FORFIETURES & PENALTY Revenue Total:		48,000.00	68,703.76	.00	39,995.28	53,725.00	48,000.00	48,000.00
Total FINES, FORFIETURES & PENALTY:		48,000.00	68,703.76	.00	39,995.28	53,725.00	48,000.00	48,000.00

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Account Number	Account Title	2025 Prior year Budget	2025 Prior year Actual	2026 Current year Budget	2026 Current year Actual	2026-26 Current year Projected budget	2027 Requested Budget	2027 Recommended Budget
PUBLIC CHARGES FOR SERVICES								
101-46-4610	CLERK'S FEES	5,000.00	6,666.69	.00	9,782.00	8,500.00	6,000.00	6,000.00
101-46-4611	LICENSE PUBLICATION FEES	250.00	315.00	.00	210.00	250.00	250.00	250.00
101-46-4629	FIELD RENTALS	9,000.00	7,050.00	.00	12,635.00	14,800.00	14,000.00	14,000.00
101-46-4631	TRUCK AND EQUIPMENT RENT	100.00	.00	.00	.00	.00	.00	.00
101-46-4640	POLYCART CHARGES	3,000.00	2,322.00	.00	3,059.50	3,000.00	3,000.00	3,000.00
101-46-4642	GARBAGE & REFUSE COLLECTI	33,000.00	29,589.91	.00	30,125.05	29,600.00	33,000.00	33,000.00
101-46-4644	WEED CONTROL\SNOW REMOV	750.00	1,234.44	.00	837.20	800.00	1,000.00	1,000.00
101-46-4672	PARK/SHELTER RESERVATION	5,200.00	4,869.55	.00	7,445.72	6,500.00	6,600.00	7,000.00
101-46-4673	KIM-TALK ADVERTISEMENT	1,500.00	825.00	.00	.00	500.00	.00	.00
101-46-4674	MUNICIPAL COMPLEX RENTAL	11,500.00	8,268.29	.00	8,777.14	8,500.00	9,000.00	10,000.00
101-46-4675	RECREATION PROGRAMS	32,000.00	36,285.83	.00	33,216.66	32,000.00	32,000.00	32,000.00
101-46-4677	RECREATION SPONSORSHIPS	5,000.00	4,850.00	.00	3,650.00	3,800.00	4,000.00	4,000.00
101-46-4678	RECREATION CAP & PANT SAL	2,300.00	1,673.11	.00	1,639.52	1,650.00	2,000.00	2,000.00
101-46-4680	SUNSET BEACH ADMISSIONS	38,000.00	31,070.80	.00	26,566.49	26,300.00	30,000.00	30,000.00
101-46-4681	SUNSET BEACH CONCESSIONS	13,000.00	10,582.79	.00	9,766.52	9,770.00	12,000.00	12,000.00
101-46-4682	SUNSET BEACH PROGRAMS	16,400.00	.00	.00	3,757.50	3,200.00	4,000.00	4,000.00
101-46-4683	SUNSET BEACH SEASON PASS	8,000.00	7,012.92	.00	4,260.00	4,260.00	7,000.00	7,000.00
101-46-4684	BOAT LAUNCH PERMIT	3,500.00	2,812.49	.00	3,220.00	2,200.00	3,000.00	3,000.00
101-46-4685	YARD WASTE PERMIT	3,000.00	3,306.42	.00	3,348.69	3,300.00	3,500.00	3,500.00
101-46-4686	SPECIAL EVENT FEES	4,600.00	4,717.37	.00	4,823.00	5,000.00	5,000.00	5,000.00
PUBLIC CHARGES FOR SERVICES Revenue Total:		195,100.00	163,452.61	.00	167,119.99	163,930.00	175,350.00	176,750.00
Total PUBLIC CHARGES FOR SERVICES:		195,100.00	163,452.61	.00	167,119.99	163,930.00	175,350.00	176,750.00
INTERGOVN CHRGS FOR SERVICES								
101-47-4736	POLICE DEPARTMENT TRUST	.00	.00	.00	135,916.38	135,916.38	.00	.00
101-47-4740	CABLE TV FRANCHISE FEES	64,900.00	58,498.51	.00	43,118.43	58,700.00	60,000.00	61,000.00
101-47-4741	STATE-AID VIDEO SERV PROVID	14,078.00	14,077.90	.00	14,077.90	14,078.00	14,078.00	14,078.00
101-47-4744	IT REIMBURSEMENT	49,880.00	49,880.00	.00	43,054.68	57,410.00	60,375.00	60,375.00
101-47-4745	WATER UTILITY-OFFICE RENT	28,660.00	29,028.00	.00	29,283.00	39,043.00	38,043.00	44,790.00
101-47-4746	WATER UTILITY-CENTRAL OFFIC	151,973.00	151,972.00	.00	130,776.00	174,156.00	69,864.00	130,878.00
101-47-4748	STORM UTILITY REIMBURSEME	115,574.00	115,576.00	1.00	95,652.00	127,524.00	50,041.00	87,948.00
101-47-4749	SANITARY SEWER REIMBURSE	79,014.00	79,016.00	.00	72,366.00	96,488.00	73,255.00	87,948.00
101-47-4750	LITTLE CHUTE CHARGES	.00	.00	.00	77,716.16	344,198.00	.00	.00
101-47-4751	TIF #5 REIMBURSEMENT	14,583.00	14,584.00	.00	6,912.00	9,218.00	9,612.00	9,512.00

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Account Number	Account Title	2025 Prior year Budget	2025 Prior year Actual	2026 Current year Budget	2026 Current year Actual	2026-26 Current year Projected budget	2027 Requested Budget	2027 Recommended Budget
101-47-4752	TIF #6 REIMBURSEMENT	2,300.00	2,300.00	.00	6,912.00	9,218.00	9,612.00	15,549.00
INTERGOVN CHRGS FOR SERVICES Revenue Total:		520,962.00	514,932.41	1.00	655,784.55	1,065,949.38	384,880.00	512,078.00
Total INTERGOVN CHRGS FOR SERVICES:		520,962.00	514,932.41	1.00	655,784.55	1,065,949.38	384,880.00	512,078.00
MISCELLANEOUS REVENUE								
101-48-4810	INTEREST-GENERAL INVESTME	85,000.00	87,184.74	.00	182,776.44	195,000.00	207,765.00	225,000.00
101-48-4814	INTEREST-TRUST FUNDS	50,000.00	113,914.64	.00	84,716.71	110,000.00	100,000.00	100,000.00
101-48-4820	PROPERTY RENTAL INCOME	.00	.00	.00	2,000.00	2,000.00	2,060.00	2,060.00
101-48-4830	SALE OF MERCHANDISE & SUPP	.00	4,121.00	.00	63,165.88	188,000.00	.00	.00
101-48-4832	SALE OF LAND(CAPITAL ASSET	.00	38,061.00	.00	.00	.00	.00	.00
101-48-4840	ANTENNA RENTAL (JULY-DEC)	14,500.00	55,086.76	.00	29,115.35	36,225.00	40,000.00	40,000.00
101-48-4850	DONATIONS- PARKS OUTLAY	.00	13,300.00	.00	13,085.00	10,335.00	1,000.00	1,000.00
101-48-4855	FIRE DEPART DONATIONS/GRAN	.00	81,833.28	.00	10,658.73	.00	.00	.00
101-48-4856	REIMBURSEMENT- FIRE DEPT	.00	.00	.00	1,752.39	.00	.00	.00
101-48-4857	REIMBURSEMENT- PARKS	.00	4,450.89	.00	6,624.35	6,625.00	.00	.00
101-48-4858	REIMBURSEMENT- STREETS	.00	30,539.73	.00	973.60	575.00	.00	1,000.00
101-48-4860	GRANTS	5,000.00	33,560.00	.00	.00	.00	.00	.00
101-48-4880	CVMIC REFUND OF PREMIUM	5,000.00	5,000.00	.00	2,869.00	7,800.00	7,800.00	7,800.00
101-48-4885	EMPLOYEE APPRECIATION FUN	.00	3,558.11	.00	4,039.66	3,500.00	3,500.00	4,000.00
MISCELLANEOUS REVENUE Revenue Total:		159,500.00	470,610.15	.00	401,777.11	560,060.00	362,125.00	380,860.00
Total MISCELLANEOUS REVENUE:		159,500.00	470,610.15	.00	401,777.11	560,060.00	362,125.00	380,860.00
OTHER FINANCING SOURCES								
101-49-4940	INSURANCE REIMBURSEMENT	.00	1,005.92	.00	.00	.00	.00	.00
101-49-4950	MISCELLANEOUS INCOME	.00	186.01	.00	205.82	400.00	.00	.00
101-49-4999	TRANSFERS	82,015.00	74,000.00	.00	.00	81,425.00	79,000.00	79,000.00
OTHER FINANCING SOURCES Revenue Total:		82,015.00	75,191.93	.00	205.82	81,825.00	79,000.00	79,000.00
Total OTHER FINANCING SOURCES:		82,015.00	75,191.93	.00	205.82	81,825.00	79,000.00	79,000.00

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Account Number	Account Title	2025 Prior year Budget	2025 Prior year Actual	2026 Current year Budget	2026 Current year Actual	2026-26 Current year Projected budget	2027 Requested Budget	2027 Recommended Budget
Total Revenue:		6,588,986.00	7,046,284.66	2.00	5,856,654.58	7,385,474.87	6,491,152.00	6,597,141.00
VILLAGE BOARD								
101-5111-100	WAGES/SALARIES	38,500.00	38,500.20	.00	32,083.50	38,498.28	38,500.00	38,500.00
101-5111-160	SOCIAL SECURITY	2,950.00	3,013.77	.00	2,454.10	2,944.77	2,945.00	2,945.00
101-5111-200	VILLAGE BOARD EXPENSES	14,400.00	9,974.12	.00	3,906.67	10,000.00	14,400.00	14,400.00
Total VILLAGE BOARD:		55,850.00	51,488.09	.00	38,444.27	51,443.05	55,845.00	55,845.00
MUNICIPAL COURT								
101-5121-100	WAGES/SALARIES	26,525.55	27,248.29	.00	10,273.74	11,825.00	2,320.00	2,320.00
101-5121-103	PART-TIME WAGES	.00	.00	.00	11,843.75	13,500.00	4,650.00	4,650.00
101-5121-160	SOCIAL SECURITY	2,029.21	1,996.37	.00	1,692.05	2,170.00	535.00	535.00
101-5121-161	RETIREMENT	1,843.53	1,264.89	.00	1,035.65	1,300.00	.00	.00
101-5121-162	HEALTH INSURANCE	.00	8,169.83	.00	150.00	150.00	.00	.00
101-5121-163	DENTAL INSURANCE	.00	142.35	.00	.00	.00	.00	.00
101-5121-164	LIFE INSURANCE	36.00	37.96	.00	6.66	7.00	.00	.00
101-5121-165	LONG-TERM DISABILITY	.00	92.66	.00	18.28	18.00	.00	.00
101-5121-200	MUNICIPAL COURT EXPENSES	42,720.00	35,870.98	.00	27,612.16	35,000.00	24,815.00	24,815.00
Total MUNICIPAL COURT:		73,154.29	74,823.33	.00	52,632.29	63,970.00	32,320.00	32,320.00
LICENSE AND PERMITS								
101-5125-200	EXPENSES	3,950.00	2,670.82	.00	382.08	2,000.00	2,200.00	2,200.00
Total LICENSE AND PERMITS:		3,950.00	2,670.82	.00	382.08	2,000.00	2,200.00	2,200.00
LEGAL FEES								
101-5130-200	LEGAL FEES EXPENSES	20,000.00	26,107.73	.00	23,301.43	24,865.00	25,000.00	21,000.00
Total LEGAL FEES:		20,000.00	26,107.73	.00	23,301.43	24,865.00	25,000.00	21,000.00
ADMINISTRATIVE								
101-5141-100	WAGES/SALARIES	73,441.31	75,271.88	.00	67,372.00	77,277.38	86,548.00	86,548.00
101-5141-160	SOCIAL SECURITY	5,618.26	5,722.46	.00	5,713.15	6,572.94	6,621.00	6,621.00
101-5141-161	RETIREMENT	5,104.17	5,231.37	.00	4,921.33	5,639.54	6,275.00	6,275.00
101-5141-162	HEALTH INSURANCE	3,004.80	3,437.29	.00	3,155.98	3,796.52	3,005.00	3,005.00
101-5141-163	DENTAL INSURANCE	.00	4.31	.00	5.97	7.23	.00	.00

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Account Number	Account Title	2025 Prior year Budget	2025 Prior year Actual	2026 Current year Budget	2026 Current year Actual	2026-26 Current year Projected budget	2027 Requested Budget	2027 Recommended Budget
101-5141-164	LIFE INSURANCE	28.00	27.37	.00	31.02	37.35	36.00	36.00
101-5141-165	LONG-TERM DISABILITY	374.55	396.89	.00	351.24	422.83	420.00	420.00
101-5141-200	ADMINISTRATIVE EXPENSES	12,600.00	12,350.10	.00	9,070.34	8,850.00	8,500.00	7,000.00
Total ADMINISTRATIVE:		100,171.09	102,441.67	.00	90,621.03	102,603.79	111,405.00	109,905.00
CENTRAL OFFICE								
101-5143-100	WAGES/SALARIES	142,294.19	166,976.38	.00	133,834.99	151,280.00	187,102.00	181,267.00
101-5143-102	OVERTIME WAGES	.00	322.45	.00	758.99	850.00	500.00	500.00
101-5143-103	PART-TIME WAGES	17,218.78	10,213.58	.00	24,461.74	27,735.00	21,615.00	21,615.00
101-5143-160	SOCIAL SECURITY	12,202.74	11,530.24	.00	12,199.51	14,180.00	16,005.00	15,559.00
101-5143-161	RETIREMENT	11,086.15	11,348.80	.00	10,648.00	12,400.00	15,168.00	14,745.00
101-5143-162	HEALTH INSURANCE	62,622.87	62,368.51	.00	58,436.10	68,210.00	100,006.00	100,006.00
101-5143-163	DENTAL INSURANCE	430.10	712.13	.00	321.93	385.00	862.00	862.00
101-5143-164	LIFE INSURANCE	234.00	170.15	.00	79.23	100.00	96.00	96.00
101-5143-165	LONG-TERM DISABILITY	725.70	730.89	.00	743.89	904.00	1,104.00	1,074.00
101-5143-200	CENTRAL OFFICE EXPENSES	55,615.00	215,963.79	.00	48,274.20	69,000.00	72,340.00	72,340.00
101-5143-250	CENTRAL OFFICE EXPENSES MI	.00	.00	.00	7,262.80	7,265.00	.00	.00
Total CENTRAL OFFICE:		302,429.53	480,336.92	.00	297,021.38	352,309.00	414,798.00	408,064.00
ELECTIONS								
101-5144-100	WAGES/SALARIES	6,012.00	3,798.48	.00	5,143.00	12,800.00	6,012.00	6,012.00
101-5144-102	OVERTIME WAGES	100.00	211.92	.00	84.21	400.00	200.00	200.00
101-5144-160	SOCIAL SECURITY	490.00	56.49	.00	6.32	1,000.00	475.00	475.00
101-5144-161	RETIREMENT	50.00	14.72	.00	6.06	100.00	50.00	50.00
101-5144-162	HEALTH INSURANCE	.00	118.89	.00	.00	350.00	.00	.00
101-5144-163	DENTAL INSURANCE	.00	1.11	.00	.00	5.00	5.00	5.00
101-5144-164	LIFE INSURANCE	.00	.87	.00	.00	1.00	1.00	1.00
101-5144-165	LONG-TERM DISABILITY	.00	1.16	.00	.00	5.00	5.00	5.00
101-5144-200	ELECTIONS EXPENSES	5,575.00	7,288.57	.00	5,419.13	12,060.00	9,235.00	9,235.00
Total ELECTIONS:		12,227.00	11,492.21	.00	10,658.72	26,721.00	15,983.00	15,983.00
AUDITING								
101-5151-200	AUDITING EXPENSES	23,000.00	25,459.00	.00	25,695.00	25,695.00	26,975.00	26,975.00

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Account Number	Account Title	2025 Prior year Budget	2025 Prior year Actual	2026 Current year Budget	2026 Current year Actual	2026-26 Current year Projected budget	2027 Requested Budget	2027 Recommended Budget
Total AUDITING:		23,000.00	25,459.00	.00	25,695.00	25,695.00	26,975.00	26,975.00
AUDITING								
101-5152-200	IT EXPENSES	49,880.00	45,370.71	.00	65,617.53	57,410.00	60,375.00	60,375.00
Total AUDITING:		49,880.00	45,370.71	.00	65,617.53	57,410.00	60,375.00	60,375.00
COMMUNITY DEV-ASSESSOR								
101-5153-100	WAGES/SALARIES	38,017.51	39,142.78	.00	35,721.71	41,275.01	44,700.00	44,700.00
101-5153-102	OVERTIME WAGES	.00	.00	.00	1.51	2.26	.00	.00
101-5153-160	SOCIAL SECURITY	2,908.34	3,225.43	.00	2,904.86	3,364.75	3,420.00	3,420.00
101-5153-161	RETIREMENT	2,642.22	2,720.39	.00	2,572.05	2,971.92	3,241.00	3,241.00
101-5153-162	HEALTH INSURANCE	11,358.70	3,179.31	.00	3,696.50	4,443.71	4,516.00	4,516.00
101-5153-163	DENTAL INSURANCE	104.45	.00	.00	.00	.00	100.00	100.00
101-5153-164	LIFE INSURANCE	14.00	11.28	.00	13.20	15.84	16.00	16.00
101-5153-165	LONG-TERM DISABILITY	14.00	197.28	.00	177.20	212.63	228.00	228.00
101-5153-200	COM DEV-ASSESSOR EXPENSE	14,600.00	16,544.55	.00	19,906.78	19,000.00	19,020.00	19,020.00
Total COMMUNITY DEV-ASSESSOR:		69,659.22	65,021.02	.00	64,993.81	71,286.12	75,241.00	75,241.00
COMPLEX								
101-5160-100	WAGES/SALARIES	113,681.20	115,049.24	.00	100,483.58	115,878.78	123,510.00	123,510.00
101-5160-102	OVERTIME WAGES	1,000.00	2,706.34	.00	2,119.98	1,755.27	2,000.00	1,200.00
101-5160-160	EMPLOYER PD SOCIAL SECURIT	8,696.61	8,302.35	.00	7,224.58	8,258.38	9,602.00	9,540.00
101-5160-161	RETIREMENT	7,900.84	8,184.04	.00	7,387.44	8,469.63	9,100.00	9,540.00
101-5160-162	HEALTH INSURANCE	39,984.00	38,709.25	.00	33,355.57	40,195.91	42,571.00	42,571.00
101-5160-163	DENTAL INSURANCE	370.08	367.58	.00	306.97	367.92	370.00	370.00
101-5160-164	LIFE INSURANCE	80.00	105.30	.00	91.05	109.06	117.00	117.00
101-5160-165	LONG-TERM DISABILITY	579.77	574.06	.00	483.12	579.03	630.00	630.00
101-5160-200	OPERATIONAL SUPPLIES	10,175.00	12,093.85	.00	4,939.62	10,000.00	2,375.00	9,225.00
101-5160-229	ELEVATOR PHONE LINE	300.00	493.49	.00	73.71	74.00	.00	.00
101-5160-230	WATER UTILITIES	2,000.00	1,742.48	.00	1,763.44	2,200.00	2,500.00	2,200.00
101-5160-231	BUILDING REPAIR/MAINTENAN	8,500.00	10,890.57	.00	5,591.03	6,000.00	5,000.00	4,000.00
101-5160-232	CONTRACTS	10,415.00	15,540.51	.00	21,640.18	20,000.00	28,930.00	15,930.00
101-5160-233	GAS UTILITIES	28,000.00	19,220.70	.00	19,280.80	28,500.00	37,125.00	37,125.00
101-5160-234	ELECTRIC UTILITIES	45,000.00	38,542.93	.00	44,239.26	66,325.00	58,320.00	58,320.00

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Account Number	Account Title	2025 Prior year Budget	2025 Prior year Actual	2026 Current year Budget	2026 Current year Actual	2026-26 Current year Projected budget	2027 Requested Budget	2027 Recommended Budget
Total COMPLEX:		276,682.50	272,522.69	.00	248,980.33	308,712.98	322,150.00	314,278.00
P.I.L.O.T.								
101-5191-200	EXPENSES	5,300.00	20,277.24	.00	4,530.43	5,300.00	5,300.00	5,300.00
Total P.I.L.O.T.:		5,300.00	20,277.24	.00	4,530.43	5,300.00	5,300.00	5,300.00
PROPERTY & LIAB INSURANCE								
101-5193-200	LIABILITY EXPENSE	74,305.00	73,271.96	.00	79,953.79	79,954.00	84,610.00	84,610.00
101-5193-222	SELF-INSURED RETENTION	8,000.00	.00	.00	.00	.00	10,000.00	8,000.00
101-5193-223	AUTOMOBILE	12,490.00	14,772.46	.00	16,748.41	16,748.00	16,300.00	16,300.00
101-5193-224	EMPLOYEE BOND	500.00	458.31	.00	493.90	493.90	545.00	545.00
101-5193-229	WORKMENS COMPENSATION	45,800.00	41,554.93	.00	35,251.13	35,215.13	26,828.00	26,828.00
Total PROPERTY & LIAB INSURANCE:		141,095.00	130,057.66	.00	132,447.23	132,411.03	138,283.00	136,283.00
POLICE DEPARTMENT								
101-5210-200	EXPENSES	1,659,464.00	1,659,464.00	.00	1,553,843.51	1,723,734.00	1,554,910.00	1,554,910.00
Total POLICE DEPARTMENT:		1,659,464.00	1,659,464.00	.00	1,553,843.51	1,723,734.00	1,554,910.00	1,554,910.00
CROSSING GUARDS								
101-5215-103	PART-TIME WAGES	.00	.00	.00	5,567.38	11,600.00	26,115.00	26,115.00
101-5215-160	SOCIAL SECURITY	.00	.00	.00	425.93	890.00	2,000.00	2,000.00
101-5215-200	CROSSING GUARDS EXPENSE	31,500.00	29,614.48	.00	17,587.72	18,000.00	1,000.00	1,000.00
Total CROSSING GUARDS:		31,500.00	29,614.48	.00	23,581.03	30,490.00	29,115.00	29,115.00
FIRE DEPARTMENT								
101-5220-100	WAGES/SALARIES	8,427.00	8,430.00	.00	7,340.00	8,638.00	9,070.00	9,070.00
101-5220-103	PART-TIME WAGES	50,880.00	58,317.68	.00	26,923.76	52,155.00	54,765.00	54,765.00
101-5220-160	SOCIAL SECURITY	3,895.00	4,839.72	.00	2,704.18	3,990.00	4,885.00	4,885.00
101-5220-200	FIRE DEPARTMENT EXPENSES	21,025.00	76,170.18	.00	16,835.71	22,400.00	22,480.00	22,480.00
101-5220-240	RECHARGING TANKS	.00	.00	.00	1,575.00	1,575.00	.00	.00
101-5220-241	EQUIPMENT MAINTENANCE	12,375.00	10,843.71	.00	9,882.75	10,500.00	14,560.00	14,560.00
101-5220-242	TRAINING	3,400.00	1,817.37	.00	523.00	1,500.00	3,500.00	3,500.00
101-5220-243	CONFERENCES	6,425.00	5,649.79	.00	4,261.01	5,500.00	8,080.00	8,080.00

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Account Number	Account Title	2025 Prior year Budget	2025 Prior year Actual	2026 Current year Budget	2026 Current year Actual	2026-26 Current year Projected budget	2027 Requested Budget	2027 Recommended Budget
101-5220-244	EDUCATION & PUBLIC RELATIO	1,200.00	1,200.23	.00	1,020.82	1,200.00	1,400.00	1,400.00
101-5220-245	COMMUNICATIONS MAINTENAN	4,600.00	2,983.50	.00	2,110.00	1,000.00	4,800.00	4,800.00
101-5220-246	ASSOCIATION DUES & INSURA	1,250.00	1,200.00	.00	1,298.24	1,375.00	1,375.00	1,375.00
101-5220-247	RECRUITING & CLOTHING	9,200.00	13,108.80	.00	4,623.79	9,000.00	9,265.00	9,265.00
101-5220-249	HYDRANT RENTAL	115,000.00	113,046.00	.00	12,817.00	12,817.00	12,900.00	11,685.00
101-5220-250	FIREMENS EXPENSE	900.00	900.00	.00	.00	900.00	900.00	900.00
101-5220-251	LENGTH OF SERVICE AWARD P	27,625.00	27,425.00	.00	28,280.40	28,280.40	29,020.00	29,020.00
Total FIRE DEPARTMENT:		266,202.00	325,931.98	.00	120,195.66	160,830.40	177,000.00	175,785.00
EMERGENCY MEDICAL RESPONSE								
101-5230-103	PART-TIME WAGES	16,730.00	16,730.00	.00	7,214.19	17,150.00	18,310.00	18,310.00
101-5230-160	SOCIAL SECURITY	1,282.00	1,277.66	.00	551.88	1,312.00	1,401.00	1,401.00
101-5230-200	EMERGENCY MEDICAL RESPON	7,550.00	6,205.04	.00	2,791.30	7,000.00	8,070.00	8,070.00
101-5230-242	TRAINING	1,350.00	761.00	.00	.00	800.00	1,450.00	1,450.00
101-5230-245	COMMUNICATIONS MAINTENAN	6,000.00	6,200.00	.00	.00	1,000.00	4,600.00	4,600.00
Total EMERGENCY MEDICAL RESPONSE:		32,912.00	31,173.70	.00	10,557.37	27,262.00	33,831.00	33,831.00
INSPECTIONS								
101-5240-100	WAGES/SALARIES	19,008.76	19,475.67	.00	17,086.88	19,767.03	21,224.00	21,224.00
101-5240-160	SOCIAL SECURITY	1,454.17	1,606.69	.00	1,402.90	1,500.00	1,624.00	1,624.00
101-5240-161	RETIREMENT	1,321.11	1,353.65	.00	1,230.28	1,375.00	1,539.00	1,539.00
101-5240-162	HEALTH INSURANCE	5,679.35	1,502.40	.00	1,252.00	2,000.00	1,502.00	1,502.00
101-5240-163	DENTAL INSURANCE	52.22	.00	.00	.00	40.00	.00	.00
101-5240-164	LIFE INSURANCE	7.00	5.64	.00	6.60	8.00	8.00	8.00
101-5240-165	LONG-TERM DISABILITY	96.94	98.64	.00	84.20	99.00	108.00	108.00
101-5240-200	INSPECTIONS EXPENSES	15,550.00	67,002.10	.00	56,510.22	75,400.00	75,970.00	41,970.00
Total INSPECTIONS:		43,169.55	91,044.79	.00	77,573.08	100,189.03	101,975.00	67,975.00
MUNICIPAL GARAGE								
101-5323-100	WAGES/SALARIES	25,095.19	21,504.28	.00	29,054.01	30,350.00	24,546.00	24,690.00
101-5323-102	OVERTIME WAGES	.00	690.81	.00	398.17	500.00	500.00	500.00
101-5323-160	SOCIAL SECURITY	1,919.78	1,652.30	.00	2,174.80	2,360.00	1,916.00	1,927.00
101-5323-161	RETIREMENT	1,744.12	1,508.46	.00	2,116.36	2,600.00	1,816.00	1,826.00
101-5323-162	HEALTH INSURANCE	8,912.44	4,845.09	.00	6,967.62	7,000.00	7,554.00	7,554.00
101-5323-163	DENTAL INSURANCE	80.74	41.83	.00	57.71	60.00	64.00	64.00

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Account Number	Account Title	2025 Prior year Budget	2025 Prior year Actual	2026 Current year Budget	2026 Current year Actual	2026-26 Current year Projected budget	2027 Requested Budget	2027 Recommended Budget
101-5323-164	LIFE INSURANCE	53.08	26.56	.00	33.91	40.00	30.00	30.00
101-5323-165	LONG-TERM DISABILITY	127.99	106.52	.00	127.06	125.00	153.00	125.00
101-5323-200	MUNICIPAL GARAGE EXPENSE	35,500.00	25,763.18	.00	65,427.50	93,000.00	73,425.00	74,275.00
Total MUNICIPAL GARAGE:		73,433.34	56,139.03	.00	106,357.14	136,035.00	110,004.00	110,991.00
MACHINERY & EQUIPMENT								
101-5324-100	WAGES/SALARIES	68,806.39	68,375.01	.00	59,279.12	69,000.00	74,984.00	74,984.00
101-5324-102	OVERTIME WAGES	.00	1,568.17	.00	401.88	600.00	1,000.00	1,000.00
101-5324-103	PART-TIME WAGES	.00	.00	.00	.00	.00	9,125.00	9,125.00
101-5324-160	SOCIAL SECURITY	5,263.69	4,894.46	.00	3,898.08	4,700.00	6,511.00	6,511.00
101-5324-161	RETIREMENT	4,782.04	4,861.14	.00	4,296.99	5,070.00	5,509.00	5,509.00
101-5324-162	HEALTH INSURANCE	28,396.76	27,300.05	.00	23,798.25	28,470.00	30,229.00	30,229.00
101-5324-163	DENTAL INSURANCE	261.00	250.84	.00	217.53	260.00	261.00	261.00
101-5324-164	LIFE INSURANCE	30.00	27.29	.00	23.10	30.00	28.00	28.00
101-5324-165	LONG-TERM DISABILITY	350.00	349.47	.00	296.00	450.00	382.00	382.00
101-5324-200	MACHINERY/EQUIPMENT EXPE	39,850.00	33,873.39	.00	33,184.14	39,000.00	40,000.00	39,850.00
Total MACHINERY & EQUIPMENT:		147,739.88	141,499.82	.00	125,395.09	147,580.00	168,029.00	167,879.00
STREETS								
101-5331-100	WAGES/SALARIES	172,933.25	186,310.82	.00	149,362.53	173,853.36	181,443.00	182,347.00
101-5331-102	OVERTIME WAGES	1,000.00	3,363.47	.00	2,372.97	3,400.46	3,400.00	3,400.00
101-5331-103	PART-TIME WAGES	15,000.00	.00	.00	.00	.00	.00	.00
101-5331-160	SOCIAL SECURITY	14,453.39	14,198.23	.00	11,229.53	13,156.60	14,140.00	14,210.00
101-5331-161	RETIREMENT	13,130.86	12,942.36	.00	10,898.89	12,723.09	13,401.00	13,467.00
101-5331-162	HEALTH INSURANCE	62,873.46	43,097.26	.00	58,334.79	69,197.56	62,873.00	62,873.00
101-5331-163	DENTAL INSURANCE	595.22	371.99	.00	441.95	526.25	542.00	542.00
101-5331-164	LIFE INSURANCE	367.30	218.43	.00	178.31	211.87	209.00	208.00
101-5331-165	LONG-TERM DISABILITY	881.96	862.02	.00	892.36	1,067.75	922.00	927.00
101-5331-200	STREET EXPENSES	74,152.00	109,284.35	.00	65,524.66	78,624.78	98,665.00	86,665.00
101-5331-250	EMPLOYEE APPRECIATION	1,500.00	3,989.42	.00	1,927.36	2,729.49	3,000.00	3,000.00
Total STREETS:		356,887.44	374,638.35	.00	301,163.35	355,491.21	378,595.00	367,639.00
SNOW AND ICE CONTROL								
101-5332-100	WAGES/SALARIES	77,352.73	71,919.43	.00	65,662.25	77,132.47	76,923.00	77,284.00
101-5332-102	OVERTIME WAGES	14,000.00	9,353.16	.00	4,294.40	6,368.29	14,000.00	10,000.00

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101-5332-160	SOCIAL SECURITY	6,995.79	6,032.78	.00	5,201.55	6,213.23	6,956.00	6,677.00
101-5332-161	RETIREMENT	6,349.02	5,547.34	.00	5,026.48	5,996.42	6,592.00	6,328.00
101-5332-162	HEALTH INSURANCE	28,250.13	16,346.83	.00	14,787.03	18,075.45	23,450.00	23,450.00
101-5332-163	DENTAL INSURANCE	256.80	150.23	.00	115.14	142.28	200.00	200.00
101-5332-164	LIFE INSURANCE	166.11	90.18	.00	89.05	110.95	95.00	95.00
101-5332-165	LONG-TERM DISABILITY	394.50	355.64	.00	316.10	390.25	389.00	391.00
101-5332-200	SNOW/ICE CONTROL EXPENSE	38,152.00	57,435.87	.00	2,200.31	38,000.00	40,300.00	39,800.00
Total SNOW AND ICE CONTROL:		171,917.08	167,231.46	.00	97,692.31	152,429.34	168,905.00	164,225.00
LOCAL ROADS								
101-5341-200	LOCAL ROADS EXPENSES	8,500.00	3,996.26	.00	5,692.31	8,500.00	8,500.00	8,500.00
Total LOCAL ROADS:		8,500.00	3,996.26	.00	5,692.31	8,500.00	8,500.00	8,500.00
STREET LIGHTING								
101-5342-200	STREET LIGHTING EXPENSES	150,000.00	135,406.89	.00	139,886.07	146,000.00	150,000.00	145,000.00
Total STREET LIGHTING:		150,000.00	135,406.89	.00	139,886.07	146,000.00	150,000.00	145,000.00
BUS SUBSIDY								
101-5352-200	BUS SUBSIDY EXPENSES	98,903.00	98,903.00	.00	85,330.00	102,393.00	105,526.00	105,526.00
Total BUS SUBSIDY:		98,903.00	98,903.00	.00	85,330.00	102,393.00	105,526.00	105,526.00
GARBAGE AND REFUSE								
101-5362-100	WAGES/SALARIES	30,948.89	25,860.33	.00	24,590.44	28,471.97	30,244.00	30,425.00
101-5362-102	OVERTIME WAGES	.00	729.56	.00	770.63	1,127.78	800.00	800.00
101-5362-160	SOCIAL SECURITY	2,367.59	2,665.62	.00	2,233.87	2,726.10	2,375.00	2,389.00
101-5362-161	RETIREMENT	2,150.95	2,457.55	.00	2,170.33	2,647.76	2,251.00	2,264.00
101-5362-162	HEALTH INSURANCE	10,975.33	7,657.55	.00	7,557.15	9,746.74	9,264.00	9,264.00
101-5362-163	DENTAL INSURANCE	99.02	65.98	.00	60.98	80.31	78.00	78.00
101-5362-164	LIFE INSURANCE	70.00	40.42	.00	42.79	55.35	37.00	37.00
101-5362-165	LONG-TERM DISABILITY	157.84	167.82	.00	136.94	173.15	153.00	153.00
101-5362-200	GARBAGE AND REFUSE EXPEN	3,170.00	10,024.18	.00	5,092.88	5,000.00	1,370.00	1,370.00

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Total GARBAGE AND REFUSE:		49,939.62	49,669.01	.00	42,656.01	50,029.16	46,572.00	46,780.00
SOLID WASTE DISPOSAL								
101-5363-200	SOLID WASTE DISPOSAL EXPE	150,543.00	135,669.08	.00	105,107.71	140,000.00	177,375.00	177,375.00
Total SOLID WASTE DISPOSAL:		150,543.00	135,669.08	.00	105,107.71	140,000.00	177,375.00	177,375.00
TREE AND BRUSH CONTROL								
101-5364-100	WAGES/SALARIES	.00	270.63	.00	.00	.00	.00	.00
101-5364-160	EMPLOYER PD SOCIAL SECURI	.00	20.20	.00	.00	.00	.00	.00
101-5364-161	EMPLOYER PD RETIREMENT	.00	18.83	.00	.00	.00	.00	.00
101-5364-162	EMPLOYER PD HEALTH INSUR	.00	42.52	.00	.00	.00	.00	.00
101-5364-163	EMPLOYER PD DENTAL INSUR	.00	.39	.00	.00	.00	.00	.00
101-5364-164	EMPLOYER PD LIFE INSURANC	.00	.29	.00	.00	.00	.00	.00
101-5364-165	EMPLOYER PD LONG TERM DI	.00	1.03	.00	.00	.00	.00	.00
101-5364-200	TREE/BRUSH CONTROL EXPEN	13,200.00	3,231.94	.00	1,665.30	3,000.00	11,700.00	6,700.00
Total TREE AND BRUSH CONTROL:		13,200.00	3,585.83	.00	1,665.30	3,000.00	11,700.00	6,700.00
URBAN FORESTRY								
101-5369-100	WAGES/SALARIES	14,904.81	13,408.49	.00	12,340.35	14,004.39	16,531.00	16,531.00
101-5369-102	OVERTIME WAGES	.00	95.23	.00	37.61	48.01	.00	.00
101-5369-160	SOCIAL SECURITY	1,140.22	1,100.05	.00	989.15	1,140.23	1,265.00	1,265.00
101-5369-161	RETIREMENT	1,035.88	929.48	.00	891.30	1,011.89	1,198.00	1,198.00
101-5369-162	HEALTH INSURANCE	3,590.88	2,122.20	.00	1,965.57	2,130.00	5,151.00	5,151.00
101-5369-163	DENTAL INSURANCE	52.22	11.39	.00	11.80	11.19	45.00	45.00
101-5369-164	LIFE INSURANCE	10.90	8.97	.00	9.60	11.34	12.00	12.00
101-5369-165	LONG-TERM DISABILITY	76.01	67.62	.00	61.47	72.94	84.00	84.00
101-5369-200	EXPENSES	500.00	180.00	.00	150.00	350.00	500.00	500.00
Total URBAN FORESTRY:		21,310.92	17,923.43	.00	16,456.85	18,779.99	24,786.00	24,786.00
OCCUPATIONAL SAFETY								
101-5410-200	OCCUPATIONAL SAFETY EXPE	6,000.00	6,273.11	.00	5,097.31	6,750.00	6,700.00	6,700.00

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Total OCCUPATIONAL SAFETY:		6,000.00	6,273.11	.00	5,097.31	6,750.00	6,700.00	6,700.00
ALCOHOL AND DRUG ABUSE								
101-5412-200	ALCOHOL/DRUG ABUSE EXPEN	700.00	460.00	.00	.00	.00	.00	.00
Total ALCOHOL AND DRUG ABUSE:		700.00	460.00	.00	.00	.00	.00	.00
PUBLIC LIBRARY								
101-5511-200	EXPENSES (TRANSFER OUT)	388,104.00	388,104.00	.00	422,089.00	422,089.00	534,581.00	474,410.00
Total PUBLIC LIBRARY:		388,104.00	388,104.00	.00	422,089.00	422,089.00	534,581.00	474,410.00
PARKS								
101-5520-100	WAGES/SALARIES	56,859.69	65,790.64	.00	56,194.76	67,842.67	59,656.00	59,764.00
101-5520-102	OVERTIME WAGES	4,000.00	2,027.74	.00	2,222.57	3,281.78	2,500.00	2,500.00
101-5520-103	PART-TIME WAGES	47,248.00	56,510.47	.00	59,944.88	46,000.00	40,425.00	40,425.00
101-5520-160	EMPLOYER PD SOCIAL SECURI	9,035.24	9,879.69	.00	9,062.86	15,863.46	7,847.00	7,856.00
101-5520-161	EMPLOYER PD RETIREMENT	8,208.48	4,601.10	.00	4,070.58	4,600.00	4,506.00	4,514.00
101-5520-162	EMPLOYER PD HEALTH INSUR	19,172.04	12,337.31	.00	11,328.91	13,695.53	19,835.00	19,835.00
101-5520-163	EMPLOYER PD DENTAL INSUR	214.78	93.77	.00	85.43	102.04	172.00	172.00
101-5520-164	EMPLOYER PD LIFE INSURANC	74.94	66.70	.00	58.95	73.15	62.00	62.00
101-5520-165	EMPLOYER PD LONG TERM DI	289.98	316.26	.00	261.17	323.73	304.00	305.00
101-5520-200	PARK EXPENSES	61,900.00	46,223.99	.00	50,825.52	63,000.00	63,500.00	63,500.00
Total PARKS:		207,003.15	197,847.67	.00	194,055.63	214,782.36	198,807.00	198,933.00
RECREATION DEPARTMENT								
101-5530-100	WAGES/SALARIES	63,769.17	54,998.00	.00	54,249.81	61,127.76	74,173.00	74,173.00
101-5530-102	OVERTIME WAGES	.00	571.29	.00	399.57	500.00	500.00	500.00
101-5530-103	PART-TIME WAGES	27,705.00	3,048.50	.00	12,491.64	28,000.00	29,280.00	29,280.00
101-5530-160	EMPLOYER PD SOCIAL SECURIT	6,997.77	4,664.12	.00	5,237.03	7,000.00	7,952.00	7,952.00
101-5530-161	RETIREMENT	6,357.45	3,814.68	.00	3,922.53	7,000.00	5,414.00	5,414.00
101-5530-162	HEALTH INSURANCE	19,291.66	10,827.65	.00	11,815.15	17,000.00	24,863.00	24,863.00
101-5530-163	DENTAL INSURANCE	235.01	68.73	.00	64.47	105.00	215.00	215.00
101-5530-164	LIFE INSURANCE	54.90	44.03	.00	48.82	70.00	63.00	63.00
101-5530-165	LONG-TERM DISABILITY	325.22	274.27	.00	272.44	350.00	378.00	378.00
101-5530-200	RECREATION DEPT EXPENSES	40,310.00	43,344.29	.00	32,840.52	44,000.00	44,980.00	44,980.00

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101-5530-201	CREDIT CARD MACHINE EXPE	100.00	.00	.00	.00	.00	.00	.00
Total RECREATION DEPARTMENT:		165,146.18	121,655.56	.00	121,341.98	165,152.76	187,818.00	187,818.00
HOLIDAY DISPLAY								
101-5531-200	CHRISTMAS LIGHTS EXPENSE	4,000.00	1,917.82	.00	183.15	2,000.00	4,100.00	4,100.00
Total HOLIDAY DISPLAY:		4,000.00	1,917.82	.00	183.15	2,000.00	4,100.00	4,100.00
COMMUNITY BAND								
101-5532-200	COMMUNITY BAND EXPENSES	3,500.00	3,500.00	.00	3,500.00	3,500.00	3,500.00	3,500.00
Total COMMUNITY BAND:		3,500.00	3,500.00	.00	3,500.00	3,500.00	3,500.00	3,500.00
SUNSET BEACH								
101-5542-103	PART-TIME WAGES	78,055.00	79,421.40	.00	75,704.57	74,250.00	88,800.00	88,800.00
101-5542-160	EMPLOYER PD SOCIAL SECURI	5,971.21	6,075.04	.00	5,791.38	5,725.00	6,793.00	6,793.00
101-5542-200	SUNSET BEACH EXPENSES	32,327.00	21,080.34	.00	18,756.93	25,000.00	30,425.00	30,425.00
Total SUNSET BEACH:		116,353.21	106,576.78	.00	100,252.88	104,975.00	126,018.00	126,018.00
PLAN COMMISSION								
101-5630-100	WAGES/SALARIES	2,000.00	2,135.00	.00	1,400.00	2,000.00	2,000.00	2,000.00
101-5630-160	SOCIAL SECURITY	153.00	163.48	.00	109.88	153.00	153.00	153.00
101-5630-200	PLANNING COMMISSION EXPE	500.00	.00	.00	35.00	100.00	500.00	500.00
Total PLAN COMMISSION:		2,653.00	2,298.48	.00	1,544.88	2,253.00	2,653.00	2,653.00
BOARD OF APPEALS								
101-5640-100	WAGES/SALARIES	300.00	.00	.00	.00	100.00	300.00	300.00
101-5640-160	SOCIAL SECURITY	23.00	.00	.00	.00	10.00	23.00	23.00
101-5640-200	BOARD OF APPEALS EXPENSE	250.00	.00	.00	.00	100.00	250.00	250.00
Total BOARD OF APPEALS:		573.00	.00	.00	.00	210.00	573.00	573.00
DEVELOPMENT PROJECTS								
101-5644-990	DOWNTOWN DEVELOPMENT	4,000.00	1,120.00	.00	819.29	2,000.00	4,000.00	4,000.00
101-5644-991	INDUSTRAL DEVELOPMENT	2,500.00	580.00	.00	730.00	1,000.00	2,500.00	2,500.00

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101-5644-992	RESIDENTIAL DEVELOPMENT	1,500.00	249.00	.00	280.00	1,500.00	1,500.00	1,500.00
	Total DEVELOPMENT PROJECTS:	8,000.00	1,949.00	.00	1,829.29	4,500.00	8,000.00	8,000.00
OUTLAY								
101-5700-904	ASSESSOR	5,000.00	.00	.00	22,030.26	48,000.00	5,000.00	5,000.00
101-5700-905	POLICE DEPARTMENT TRUST	5,000.00	.00	.00	.00	22,025.00	5,000.00	5,000.00
101-5700-912	PARKS	96,000.00	181,202.82	.00	125,049.88	130,000.00	98,000.00	98,000.00
101-5700-913	PARK IMPACT FEE OUTLAY	.00	50,000.00	.00	66,639.00	67,000.00	.00	.00
101-5700-915	ROOM TAX TRUST FUND	.00	.00	.00	65,208.50	65,200.00	.00	.00
101-5700-916	COMPLEX	101,000.00	142,109.71	.00	307,246.60	307,200.00	103,000.00	103,000.00
101-5700-918	DATA PROCESSING	36,000.00	20,555.00	.00	61,767.74	60,000.00	38,000.00	38,000.00
101-5700-922	FIRE DEPT DONATIONS TRUST	.00	1,466.29	.00	18,191.56	25,000.00	.00	.00
101-5700-923	EMR DONATIONS TRUST	.00	2,554.70	.00	4,318.35	3,500.00	.00	.00
101-5700-926	FIRE DEPT TRUST FUND	236,000.00	85,509.69	.00	593,795.00	590,000.00	68,000.00	68,000.00
101-5700-928	STREET BUILDING TRUST FUN	41,000.00	299,217.29	.00	20,221.68	62,000.00	43,000.00	43,000.00
101-5700-940	STREET DEPARTMENT EQUIPM	84,900.00	197,300.84	.00	257,561.20	294,000.00	88,335.00	88,335.00
101-5700-965	BOAT LAUNCH FEE TRUST FUN	.00	3,162.65	.00	3,259.06	3,156.00	.00	.00
101-5700-968	UNCLASSIFIED	5,000.00	22,371.98	3.00-	.00	.00	100,000.00	243,295.00
	Total OUTLAY:	609,900.00	1,005,450.97	3.00-	1,545,288.83	1,677,081.00	548,335.00	691,630.00
INTEREST ON DEBT								
101-6710-200	TRANSFERS TO WATER UTILITY	.00	.00	.00	.00	.00	250,000.00	250,000.00
	Total INTEREST ON DEBT:	.00	.00	.00	.00	.00	250,000.00	250,000.00
TRANSFERS OUT								
101-6720-200	TRANSFERS TO TRANS. UTILITY	663,033.00	665,226.00	.00	192,020.00	192,020.00	192,020.00	192,020.00
	Total TRANSFERS OUT:	663,033.00	665,226.00	.00	192,020.00	192,020.00	192,020.00	192,020.00
ADDITIONAL EXPENSE-PRIOR YRS								
101-6730-200	TRANSFERS TO DEBT SERVICE	.00	200,000.00	.00	270,000.00	270,000.00	.00	.00
	Total ADDITIONAL EXPENSE-PRIOR YRS:	.00	200,000.00	.00	270,000.00	270,000.00	.00	.00

HEALTH INS(ANNUIT/PERSONNEL)

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Account Number	Account Title	2025 Prior year Budget	2025 Prior year Actual	2026 Current year Budget	2026 Current year Actual	2026-26 Current year Projected budget	2027 Requested Budget	2027 Recommended Budget
101-6912-200	HEALTH INS(ANNUIT/PERSONN	5,000.00	37,834.35	.00	27,887.03	40,400.00	5,000.00	.00
	Total HEALTH INS(ANNUIT/PERSONNEL):	5,000.00	37,834.35	.00	27,887.03	40,400.00	5,000.00	.00
UNEMPLOYMENT COMPENSATION								
101-6916-200	UNEMPLOYMENT COMPEN EXP	.00	7,459.24	.00	.00	.00	.00	.00
	Total UNEMPLOYMENT COMPENSATION:	.00	7,459.24	.00	.00	.00	.00	.00
	Total Expenditure:	6,588,986.00	7,376,513.18	3.00-	6,753,568.30	7,633,183.22	6,600,803.00	6,597,141.00
	Total GENERAL FUND:	.00	330,228.52-	1.00-	896,913.72-	247,708.35-	109,651.00-	.00

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Account Number	Account Title	2025 Prior year Budget	2025 Prior year Actual	2026 Current year Budget	2026 Current year Actual	2026-26 Current year Projected budget	2027 Requested Budget	2027 Recommended Budget
SEWER FUND								
SPECIAL ASSESSMENTS								
201-42-4242	SANITARY SEWER ASSMT LATE	44,541.00	17,735.29	.00	108,501.27	49,080.00	25,470.00	25,470.00
201-42-4245	SANTARY SEWER HOOKUP-NE	15,000.00	8,400.00	.00	39,632.00	40,000.00	20,000.00	20,000.00
	SPECIAL ASSESSMENTS Revenue Total:	59,541.00	26,135.29	.00	148,133.27	89,080.00	45,470.00	45,470.00
	Total SPECIAL ASSESSMENTS:	59,541.00	26,135.29	.00	148,133.27	89,080.00	45,470.00	45,470.00
PUBLIC CHARGES FOR SERVICES								
201-46-4641	SEWER USER FEES	1,450,000.00	1,546,080.00	.00	1,111,982.05	1,500,000.00	1,500,000.00	1,500,000.00
	PUBLIC CHARGES FOR SERVICES Revenue Total:	1,450,000.00	1,546,080.00	.00	1,111,982.05	1,500,000.00	1,500,000.00	1,500,000.00
	Total PUBLIC CHARGES FOR SERVICES:	1,450,000.00	1,546,080.00	.00	1,111,982.05	1,500,000.00	1,500,000.00	1,500,000.00
OTHER FINANCING SOURCES								
201-49-4930	FUND BALANCE APPLIED	411,838.00-	.00	.00	.00	310,919.00-	602,896.00	475,202.00
	OTHER FINANCING SOURCES Revenue Total:	411,838.00-	.00	.00	.00	310,919.00-	602,896.00	475,202.00
	Total OTHER FINANCING SOURCES:	411,838.00-	.00	.00	.00	310,919.00-	602,896.00	475,202.00
	Total Revenue:	1,097,703.00	1,572,215.29	.00	1,260,115.32	1,278,161.00	2,148,366.00	2,020,672.00
SANITARY SEWERS								
201-5360-100	WAGES	106,955.00	110,130.37	.00	97,268.23	90,750.76	83,104.00	83,501.00
201-5360-102	OVERTIME	500.00	1,231.49	.00	863.89	1,200.00	1,200.00	1,200.00
201-5360-160	SOCIAL SECURITY	6,344.53	5,406.68	.00	4,720.96	4,752.94	6,449.00	6,480.00
201-5360-161	RETIREMENT	5,763.98	7,164.35	.00	4,500.46	4,511.40	6,112.00	6,140.00
201-5360-162	HEALTH INSURANCE	25,629.39	13,761.67	.00	10,331.77	10,318.75	21,944.00	21,944.00
201-5360-163	DENTAL INSURANCE	229.39	117.73	.00	79.10	80.84	184.00	184.00
201-5360-164	LIFE INSURANCE	177.59	445.18-	1.00	65.30	67.78	91.00	91.00
201-5360-165	LONG-TERM DISABILITY	420.42	355.52	.00	279.11	291.39	418.00	420.00
201-5360-200	SANITARY SEWER EXPENSES	59,668.00	99,265.93	.00	38,905.10	100,000.00	95,823.00	95,823.00
201-5360-230	GENERAL FUND SERVICES	23,213.00	42,339.00	.00	30,321.00	40,429.00	50,575.00	71,623.00

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Account Number	Account Title	2025 Prior year Budget	2025 Prior year Actual	2026 Current year Budget	2026 Current year Actual	2026-26 Current year Projected budget	2027 Requested Budget	2027 Recommended Budget
201-5360-265	SEWER USER FEES	749,000.00	518,075.23	.00	467,614.33	600,000.00	749,000.00	600,000.00
201-5360-285	AUDIT EXPENSE	2,300.00	2,300.00	.00	1,908.00	2,544.00	2,698.00	2,698.00
201-5360-289	INSURANCE	14,110.00	14,108.00	.00	10,011.00	13,347.00	13,828.00	13,628.00
201-5360-290	TRUST FUND TRANSFERS	39,392.00	39,396.00	.00	30,126.00	40,168.00	37,870.00	37,870.00
201-5360-291	TRANSF TRANSPORTATION UTIL	.00	.00	.00	271,537.00	271,537.00	.00	.00
201-5360-297	CAPITAL OUTLAY	64,000.00	7,721.31	.00	810,158.12	720,000.00	1,079,070.00	1,079,070.00
201-5360-299	DEPRECIATION EXPENSE	.00	199,629.00	.00	.00	.00	.00	.00
Total SANITARY SEWERS:		1,097,703.30	1,060,557.10	1.00	1,778,689.37	1,899,998.86	2,148,366.00	2,020,672.00
Total Expenditure:		1,097,703.30	1,060,557.10	1.00	1,778,689.37	1,899,998.86	2,148,366.00	2,020,672.00
Total SEWER FUND:		.30-	511,658.19	1.00-	518,574.05-	621,837.86-	.00	.00

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Account Number	Account Title	2025 Prior year Budget	2025 Prior year Actual	2026 Current year Budget	2026 Current year Actual	2026-26 Current year Projected budget	2027 Requested Budget	2027 Recommended Budget
STORM WATER UTILITY								
SPECIAL ASSESSMENTS								
205-42-4242	STORM LATERALS REVENUE	15,265.00	14,453.91-	.00	24,184.54	34,358.00	19,295.00	19,295.00
205-42-4246	DEF SPEC-RECORD MINI/LATE	.00	78,762.76	.00	1,346.40	2,000.00	.00	.00
	SPECIAL ASSESSMENTS Revenue Total:	15,265.00	64,308.85	.00	25,530.94	36,358.00	19,295.00	19,295.00
	Total SPECIAL ASSESSMENTS:	15,265.00	64,308.85	.00	25,530.94	36,358.00	19,295.00	19,295.00
PERMITS								
205-44-4439	EROSION CONTROL PERMIT	.00	2,500.00	.00	10,617.50	10,500.00	5,000.00	5,000.00
	PERMITS Revenue Total:	.00	2,500.00	.00	10,617.50	10,500.00	5,000.00	5,000.00
	Total PERMITS:	.00	2,500.00	.00	10,617.50	10,500.00	5,000.00	5,000.00
PUBLIC CHARGES FOR SERVICES								
205-46-4641	STORM WATER ERU FEES	685,000.00	724,968.97	.00	497,721.13	700,000.00	700,000.00	700,000.00
	PUBLIC CHARGES FOR SERVICES Revenue Total:	685,000.00	724,968.97	.00	497,721.13	700,000.00	700,000.00	700,000.00
	Total PUBLIC CHARGES FOR SERVICES:	685,000.00	724,968.97	.00	497,721.13	700,000.00	700,000.00	700,000.00
MISCELLANEOUS REVENUE								
205-49-4930	FUND BALANCE APPLIED	428,040.00	.00	.00	.00	683,960.00	152,331.00	195,061.00
205-49-4950	STORM WATER OTHER REVENU	463,740.00	.00	.00	.00	.00	463,740.00	463,740.00
	MISCELLANEOUS REVENUE Revenue Total:	891,780.00	.00	.00	.00	683,960.00	616,071.00	658,801.00
	Total MISCELLANEOUS REVENUE:	891,780.00	.00	.00	.00	683,960.00	616,071.00	658,801.00
	Total Revenue:	1,592,045.00	791,777.82	.00	533,869.57	1,430,818.00	1,340,366.00	1,383,096.00
STORM WATER MANAGEMENT								
205-5370-100	WAGES/SALARIES	221,680.00	188,896.19	1.00-	158,145.25	157,885.97	214,117.00	215,455.00
205-5370-102	OVERTIME WAGES	500.00	5,318.23	.00	2,943.12	5,000.00	5,000.00	5,000.00

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Account Number	Account Title	2025 Prior year Budget	2025 Prior year Actual	2026 Current year Budget	2026 Current year Actual	2026-26 Current year Projected budget	2027 Requested Budget	2027 Recommended Budget
205-5370-103	PART-TIME WAGES	1,500.00	.00	.00	.00	.00	.00	.00
205-5370-160	SOCIAL SECURITY	17,111.52	14,831.73	.00	11,909.42	11,941.13	16,762.00	16,865.00
205-5370-161	RETIREMENT	15,545.76	3,919.18	.00	11,426.16	11,381.16	15,886.00	15,983.00
205-5370-162	HEALTH INSURANCE	83,915.00	47,046.69	.00	31,789.82	31,330.29	72,811.00	72,811.00
205-5370-163	DENTAL INSURANCE	785.00	398.28	.00	245.42	247.33	625.00	625.00
205-5370-164	LIFE INSURANCE	521.00	16,009.65	.00	197.02	203.76	278.00	277.00
205-5370-165	LONG-TERM DISABILITY	1,131.00	939.30	.00	688.93	713.96	1,086.00	1,093.00
205-5370-200	EXPENSES	66,338.00	38,930.89	.00	72,089.34	78,590.00	68,388.00	68,388.00
205-5370-210	TREE & BRUSH EXPENSES	8,200.00	443.87	.00	13,982.02	11,000.00	26,950.00	26,950.00
205-5370-220	URBAN FORESTRY EXPENSES	15,500.00	10,805.00	.00	10,563.00	15,000.00	25,000.00	25,000.00
205-5370-230	GENERAL FUND SERVICES	14,920.00	14,920.00	.00	19,272.00	25,697.00	30,438.00	71,623.00
205-5370-285	AUDIT EXPENSE	2,300.00	2,300.00	.00	1,908.00	2,544.00	2,698.00	2,698.00
205-5370-289	INSURANCE	14,110.00	14,108.00	.00	10,011.00	13,347.00	13,828.00	13,828.00
205-5370-290	TRUST FUND TRANSFERS	84,244.00	84,248.00	.00	64,452.00	85,936.00	84,270.00	84,270.00
205-5370-291	TRANSF TRANSPORTATION UTIL	.00	.00	.00	194,500.00	.00	.00	.00
205-5370-295	DEPRECIATION EXPENSE	.00	275,695.00	.00	.00	.00	.00	.00
205-5370-297	CAPITAL PROJECTS	963,740.00	93,360.62	.00	1,084,106.18	970,000.00	712,230.00	712,230.00
205-5370-298	I & I REHAB	80,004.00	.00	.00	7,330.00	10,000.00	50,000.00	50,000.00
205-5370-299	MINI-STORM	.00	.00	.00	.00	.00	.00	.00
Total STORM WATER MANAGEMENT:		1,592,045.28	812,170.63	1.00-	1,695,558.68	1,430,817.60	1,340,367.00	1,383,096.00
Total Expenditure:		1,592,045.28	812,170.63	1.00-	1,695,558.68	1,430,817.60	1,340,367.00	1,383,096.00
Total STORM WATER UTILITY:		.28-	20,392.81-	1.00-	1,161,689.11-	.40	1.00-	.00

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Account Number	Account Title	2025 Prior year Budget	2025 Prior year Actual	2026 Current year Budget	2026 Current year Actual	2026-26 Current year Projected budget	2027 Requested Budget	2027 Recommended Budget
G/O DEBT SERVICE FUND								
TAXES								
310-41-4112	STATE-PERSONAL PROPERTY T	279.00	25,241.50	.00	.00	25,241.50	25,242.00	25,242.00
310-41-4113	TAX INCREMENT-TIF #4	214,753.00	229,054.98	.00	.00	240,820.88	245,784.00	245,784.00
310-41-4114	TAX INCREMENT-TIF #5	668,144.00	718,271.59	.00	.00	769,092.84	.00	.00
310-41-4115	TAX INCREMENT-TIF #6	1,934,462.00	2,194,719.05	.00	.00	2,592,739.72	.00	.00
310-41-4116	DEBT SERVICE PROPERTY TAXE	661,448.00	661,448.00	.00	656,084.00	656,084.00	925,200.00	925,200.00
310-41-4132	PILOT-TIF 6	100.00	.00	.00	.00	.00	.00	.00
TAXES Revenue Total:		3,479,186.00	3,828,735.12	.00	656,084.00	4,283,978.94	1,196,226.00	1,196,226.00
Total TAXES:		3,479,186.00	3,828,735.12	.00	656,084.00	4,283,978.94	1,196,226.00	1,196,226.00
INTERGOVN CHRGS FOR SERVICES								
310-47-4744	BOND PREMIUM PROCEEDS	.00	141,337.75	.00	.00	.00	.00	.00
INTERGOVN CHRGS FOR SERVICES Revenue Total:		.00	141,337.75	.00	.00	.00	.00	.00
Total INTERGOVN CHRGS FOR SERVICES:		.00	141,337.75	.00	.00	.00	.00	.00
MISCELLANEOUS REVENUE								
310-48-4810	INTEREST-GENERAL INVESTME	100,000.00	171,235.93	.00	17,743.79	22,864.40	25,000.00	25,000.00
310-48-4832	LAND SALES	.00	66,420.00	.00	57,127.00	57,127.00	.00	.00
MISCELLANEOUS REVENUE Revenue Total:		100,000.00	237,655.93	.00	74,870.79	79,991.40	25,000.00	25,000.00
Total MISCELLANEOUS REVENUE:		100,000.00	237,655.93	.00	74,870.79	79,991.40	25,000.00	25,000.00
OTHER FINANCING SOURCES								
310-49-4901	TRANSFER IN	200,000.00	200,000.00	.00	3,357,757.74	3,076,942.25	3,016,744.00	3,098,509.00
310-49-4930	FUND BALANCE APPLIED	358,366.00-	.00	.00	.00	1,585,751.00-	213,426.00-	292,426.00-
OTHER FINANCING SOURCES Revenue Total:		158,366.00-	200,000.00	.00	3,357,757.74	1,491,191.25	2,803,318.00	2,806,083.00
Total OTHER FINANCING SOURCES:		158,366.00-	200,000.00	.00	3,357,757.74	1,491,191.25	2,803,318.00	2,806,083.00

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Account Number	Account Title	2025 Prior year Budget	2025 Prior year Actual	2026 Current year Budget	2026 Current year Actual	2026-26 Current year Projected budget	2027 Requested Budget	2027 Recommended Budget
Total Revenue:		3,420,820.00	4,407,728.80	.00	4,088,712.53	5,855,161.59	4,024,544.00	4,027,309.00
ADMINISTRATION COST								
310-5700-921	TRANSFER TO TIF#5 PROJECT	.00	.00	.00	1,417,429.13	1,417,429.13	.00	.00
310-5700-922	TRANSFER TO TIF #6	.00	.00	.00	10,992,411.57	517,430.85	.00	.00
310-5700-924	TRANSFER TO OTHER FUNDS	.00	262,145.44	.00	.00	.00	.00	.00
310-5700-925	ADMINISTRATION COST	.00	.00	.00	.24	.24	.00	.00
Total ADMINISTRATION COST:		.00	262,145.44	.00	12,409,840.94	1,934,860.22	.00	.00
PRINCIPAL ON DEBT								
310-5810-715	TIF #6 DEBT PRINCIPAL	975,000.00	975,000.00	.00	1,452,000.00	1,452,000.00	1,610,000.00	1,610,000.00
310-5810-718	TIF #6 ASSOC CAPT PRINCIPAL	120,000.00	.00	.00	125,000.00	125,000.00	130,000.00	130,000.00
310-5810-721	TIF #5 DEBT PRINCIPAL	431,000.00	453,515.00	.00	341,000.00	341,000.00	440,000.00	440,000.00
310-5810-722	GO DEBT PRINCIPAL	325,000.00	325,000.00	.00	728,225.00	728,225.00	450,000.00	450,000.00
310-5810-730	TIF #5 TO GENERAL FUND	74,000.00	74,000.00	.00	.00	76,000.00	79,000.00	79,000.00
Total PRINCIPAL ON DEBT:		1,925,000.00	1,827,515.00	.00	2,646,225.00	2,722,225.00	2,709,000.00	2,709,000.00
INTEREST ON DEBT								
310-5820-715	TIF #6 DEBT INTEREST	742,370.00	742,369.76	.00	719,446.36	719,446.36	647,014.00	647,014.00
310-5820-718	TIF #6 ASSOC CAPITALIZED INT	156,989.50	.00	.00	139,235.89	139,235.89	147,190.00	147,190.00
310-5820-721	TIF #5 DEBT INTEREST	57,037.00	42,537.50	.00	30,260.00	30,260.00	42,540.00	45,305.00
310-5820-722	GO DEBT INTEREST	536,448.00	536,447.78	.00	307,884.72	307,884.72	475,200.00	475,200.00
310-5820-740	TIF #6 BOND FEES	2,675.00	2,525.00	.00	1,100.00	1,100.00	2,675.00	2,675.00
310-5820-744	TIF #4 BOND FEES	150.00	150.00	.00	150.00	150.00	150.00	150.00
310-5820-745	TIF #5 BOND FEES	150.00	625.00	.00	.00	.00	775.00	775.00
310-5820-746	704 PROJECT FUND BOND FEES	.00	31,312.00	.00	.00	.00	.00	.00
Total INTEREST ON DEBT:		1,495,819.50	1,355,967.04	.00	1,198,076.97	1,198,076.97	1,315,544.00	1,318,309.00
Total Expenditure:		3,420,819.50	3,445,627.48	.00	16,254,142.91	5,855,162.19	4,024,544.00	4,027,309.00
Total G/O DEBT SERVICE FUND:		.50	962,101.32	.00	12,165,430.38-	.60-	.00	.00

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Account Number	Account Title	2025 Prior year Budget	2025 Prior year Actual	2026 Current year Budget	2026 Current year Actual	2026-26 Current year Projected budget	2027 Requested Budget	2027 Recommended Budget
TRANSPORTATION UTILITY								
SPECIAL ASSESSMENTS								
401-42-4219	APRONS	.00	8,611.39	.00	35,456.33	4,930.00	3,750.00	3,750.00
401-42-4220	SIDEWALKS	860.00	2,129.26	.00	11,392.05	6,632.00	1,626.00	1,626.00
401-42-4221	2021 STREET PROJECTS	15,220.00	17,346.29	.00	.00	15,458.00	6,530.00	6,530.00
401-42-4222	2022 STREET PROJECTS	17,840.00	21,966.29	.00	.00	17,838.00	16,930.00	16,930.00
401-42-4223	2023 STREET PROJECTS	2,065.00	.00	.00	397.80	3,779.00	1,305.00	1,305.00
401-42-4224	2024 STREET PROJECTS	40,000.00	.00	.00	.00	.00	.00	.00
401-42-4250	INTEREST ON ASSESSMENTS	7,660.00	4,632.15	.00	46.04	8,105.00	4,910.00	4,910.00
SPECIAL ASSESSMENTS Revenue Total:		83,645.00	54,685.38	.00	47,292.22	56,742.00	35,051.00	35,051.00
Total SPECIAL ASSESSMENTS:		83,645.00	54,685.38	.00	47,292.22	56,742.00	35,051.00	35,051.00
INTERGOVERNMENTAL REVENUES								
401-43-4324	OUTAGAMIE CTY SALES TAX	100,000.00	108,325.00	.00	123,487.00	108,390.00	108,000.00	115,000.00
401-43-4325	STATE GRANTS	682,300.00	.00	.00	768,822.09	768,822.00	.00	.00
401-43-4353	State General Transport Aids	.00	.00	.00	413,586.39	551,448.00	634,166.00	634,166.00
INTERGOVERNMENTAL REVENUES Revenue Total:		782,300.00	108,325.00	.00	1,305,895.48	1,428,660.00	742,166.00	749,166.00
Total INTERGOVERNMENTAL REVENUES:		782,300.00	108,325.00	.00	1,305,895.48	1,428,660.00	742,166.00	749,166.00
PUBLIC CHARGES FOR SERVICES								
401-46-4641	TARF	250,000.00	245,258.94	.00	169,792.73	245,000.00	245,000.00	245,000.00
PUBLIC CHARGES FOR SERVICES Revenue Total:		250,000.00	245,258.94	.00	169,792.73	245,000.00	245,000.00	245,000.00
Total PUBLIC CHARGES FOR SERVICES:		250,000.00	245,258.94	.00	169,792.73	245,000.00	245,000.00	245,000.00
OTHER FINANCING SOURCES								
401-49-4901	TRNSF FROM GENERAL FUND	665,226.00	665,226.00	.00	192,020.00	192,020.00	192,020.00	192,020.00
401-49-4902	TRNSF FROM SANITARY UTILITY	.00	.00	.00	271,537.00	271,537.00	.00	.00
401-49-4903	TRNSF FROM STORMWATER UTI	.00	.00	.00	194,500.00	194,500.00	.00	.00
401-49-4930	FUND BALANCE APPLIED	366,171.00-	.00	.00	.00	1,377,150.00-	853,497.00-	610,497.00-

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Account Number	Account Title	2025 Prior year Budget	2025 Prior year Actual	2026 Current year Budget	2026 Current year Actual	2026-26 Current year Projected budget	2027 Requested Budget	2027 Recommended Budget
OTHER FINANCING SOURCES Revenue Total:		299,055.00	665,226.00	.00	658,057.00	719,093.00-	661,477.00-	418,477.00-
Total OTHER FINANCING SOURCES:		299,055.00	665,226.00	.00	658,057.00	719,093.00-	661,477.00-	418,477.00-
Total Revenue:		1,415,000.00	1,073,495.32	.00	2,181,037.43	1,011,309.00	360,740.00	610,740.00
LOCAL ROADS								
401-5341-200	ENGINEERING EXPENSES	100,000.00	92,585.85	.00	87,780.02	88,418.67	100,000.00	350,000.00
Total LOCAL ROADS:		100,000.00	92,585.85	.00	87,780.02	88,418.67	100,000.00	350,000.00
OUTLAY								
401-5700-900	PATCHING & MAINTENANCE EXP	135,000.00	15,196.19	.00	36,294.88	90,000.00	161,740.00	161,740.00
401-5700-908	SIDEWALKS	1,020,000.00	822,349.85	.00	234,470.26	240,000.00	99,000.00	99,000.00
401-5700-932	STREET IMPROVEMENTS	160,000.00	460,241.62	.00	306,437.18	587,960.00	.00	.00
Total OUTLAY:		1,315,000.00	1,297,787.66	.00	577,202.32	917,960.00	260,740.00	260,740.00
Total Expenditure:		1,415,000.00	1,390,373.51	.00	664,982.34	1,006,378.67	360,740.00	610,740.00
Total TRANSPORTATION UTILITY:		.00	316,878.19-	.00	1,516,055.09	4,930.33	.00	.00

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Account Number	Account Title	2025 Prior year Budget	2025 Prior year Actual	2026 Current year Budget	2026 Current year Actual	2026-26 Current year Projected budget	2027 Requested Budget	2027 Recommended Budget
SPECIAL REVENUE/LIBRARY								
INTERGOVERNMENTAL REVENUES								
501-43-4372	COUNTY AID-LIBRARY-O.W.L.S	174,268.00	174,268.00	.00	183,503.00	183,503.00	215,850.00	215,850.00
501-43-4374	KIMBERLY REIMBURSEMENT	388,104.00	388,104.00	.00	422,089.00	422,089.00	534,581.00	474,410.00
INTERGOVERNMENTAL REVENUES Revenue Total:		562,372.00	562,372.00	.00	605,592.00	605,592.00	750,431.00	690,260.00
Total INTERGOVERNMENTAL REVENUES:		562,372.00	562,372.00	.00	605,592.00	605,592.00	750,431.00	690,260.00
PUBLIC CHARGES FOR SERVICES								
501-46-4670	LIBRARY FINES	3,200.00	.00	.00	.00	.00	.00	.00
501-46-4671	LIBRARY COPY MACHINE	6,000.00	3,131.95	.00	2,560.48	2,776.74	3,000.00	3,000.00
501-46-4672	LIBRARY FEES/FINES	2,350.00	3,987.75	.00	3,159.18	2,463.89	4,700.00	4,700.00
PUBLIC CHARGES FOR SERVICES Revenue Total:		11,550.00	7,119.70	.00	5,719.66	5,240.63	7,700.00	7,700.00
Total PUBLIC CHARGES FOR SERVICES:		11,550.00	7,119.70	.00	5,719.66	5,240.63	7,700.00	7,700.00
MISCELLANEOUS REVENUE								
501-48-4814	INTEREST-TRUST FUNDS	250.00	693.11	.00	740.28	879.46	600.00	600.00
501-48-4850	DONATIONS	6,500.00	10,570.44	.00	10,100.00	10,100.00	7,500.00	6,500.00
501-48-4860	GRANTS	.00	4,305.98	.00	21,780.00	6,780.00	.00	.00
MISCELLANEOUS REVENUE Revenue Total:		6,750.00	15,569.53	.00	32,620.28	17,759.46	8,100.00	7,100.00
Total MISCELLANEOUS REVENUE:		6,750.00	15,569.53	.00	32,620.28	17,759.46	8,100.00	7,100.00
Total Revenue:		580,672.00	585,061.23	.00	643,931.94	628,592.09	766,231.00	705,060.00
JOINT PUBLIC LIBRARY								
501-5511-100	WAGES/SALARIES	213,369.00	215,201.37	.00	186,057.97	190,552.49	306,540.00	237,350.00
501-5511-102	OVERTIME WAGES	.00	102.60	.00	103.05	103.05	.00	.00
501-5511-103	PART-TIME WAGES	147,830.00	145,492.23	.00	124,060.52	125,053.75	146,231.00	174,875.00
501-5511-160	SOCIAL SECURITY	29,908.00	27,944.18	.00	23,396.74	23,908.70	34,637.00	31,535.00
501-5511-161	RETIREMENT	18,959.00	18,832.59	.00	15,869.57	16,333.96	22,224.00	20,370.00
501-5511-162	HEALTH INSURANCE	47,496.00	35,864.82	.00	55,011.49	58,388.95	118,920.00	106,050.00

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Account Number	Account Title	2025 Prior year Budget	2025 Prior year Actual	2026 Current year Budget	2026 Current year Actual	2026-26 Current year Projected budget	2027 Requested Budget	2027 Recommended Budget
501-5511-163	DENTAL INSURANCE	588.00	328.52	.00	443.12	458.34	1,045.00	915.00
501-5511-164	LIFE INSURANCE	295.00	299.40	.00	272.20	290.34	352.00	430.00
501-5511-165	LONG-TERM DISABILITY	1,088.00	1,082.96	.00	937.60	1,000.08	1,676.00	1,410.00
501-5511-201	FINES OWED TO ANOTHER LIBR	.00	83.00	.00	148.00	83.00	.00	.00
501-5511-278	DONATION EXPENSES	6,500.00	7,632.21	.00	10,127.12	10,000.00	7,500.00	7,500.00
501-5511-279	GRANT EXPENSES	.00	4,175.47	.00	4,675.30	3,010.00	.00	.00
501-5511-281	ELECTRONIC TECHNOLOGY	1,839.00	1,798.31	1.00-	567.23	729.94	1,500.00	1,500.00
501-5511-282	POSTAGE	300.00	744.70	.00	541.60	800.00	800.00	800.00
501-5511-283	PRINTING	1,000.00	1,285.50	.00	115.29	1,000.00	1,200.00	1,200.00
501-5511-284	SUPPLIES	6,500.00	12,652.87	.00	5,913.19	7,000.00	7,000.00	7,000.00
501-5511-285	ANNUAL AUDIT	800.00	.00	.00	.00	.00	800.00	800.00
501-5511-286	DIGITAL COLLECTIONS	5,527.00	5,569.99	.00	5,475.96	6,200.00	6,200.00	6,900.00
501-5511-287	ADVERTISING	1,500.00	710.52	.00	1,298.38	1,500.00	500.00	500.00
501-5511-289	WORKMENS COMPENSATION	500.00	.00	.00	.00	.00	500.00	500.00
501-5511-290	AUDIO VISUAL	4,000.00	3,167.56	.00	3,023.47	5,500.00	6,000.00	6,000.00
501-5511-291	TELEPHONE	1,350.00	1,790.97	.00	911.09	1,800.00	1,800.00	1,800.00
501-5511-292	BOOKS	42,500.00	44,046.96	.00	40,129.72	45,300.00	46,820.00	45,300.00
501-5511-293	EQUIPMENT MAINTENANCE	32,703.00	33,834.38	.00	34,091.85	35,000.00	39,661.00	38,000.00
501-5511-294	NEWSPAPERS	520.00	684.76	.00	585.00	700.00	825.00	825.00
501-5511-295	PERIODICALS	1,500.00	1,422.93	.00	1,513.90	1,550.00	1,500.00	1,500.00
501-5511-296	PROGRAMS	6,000.00	5,607.41	.00	3,595.86	5,600.00	6,000.00	6,000.00
501-5511-297	TRAINING	3,200.00	3,984.04	.00	1,787.70	2,000.00	2,000.00	2,000.00
501-5511-298	COPIER	4,900.00	3,965.87	.00	3,084.20	4,000.00	4,000.00	4,000.00
501-5511-299	LIBRARY OUTLAY	.00	.00	.00	.00	81,104.00	.00	.00
Total JOINT PUBLIC LIBRARY:		580,672.00	578,306.12	1.00-	523,737.12	628,966.60	766,231.00	705,060.00
Total Expenditure:		580,672.00	578,306.12	1.00-	523,737.12	628,966.60	766,231.00	705,060.00
Total SPECIAL REVENUE/LIBRARY:		.00	6,755.11	1.00-	120,194.82	374.51-	.00	.00

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Account Number	Account Title	2025 Prior year Budget	2025 Prior year Actual	2026 Current year Budget	2026 Current year Actual	2026-26 Current year Projected budget	2027 Requested Budget	2027 Recommended Budget
WATER DEPARTMENT								
DEPRECIATION EXPENSE								
601-0503-200	DEPRECIATION EXPENSES	.00	329,008.00	.00	.00	.00	.00	.00
Total DEPRECIATION EXPENSE:		.00	329,008.00	.00	.00	.00	.00	.00
TAXES								
601-0508-200	TAXES EXPENSES	168,000.00	163,362.53	.00	357.94	168,000.00	166,548.00	168,000.00
Total TAXES:		168,000.00	163,362.53	.00	357.94	168,000.00	166,548.00	168,000.00
POWER								
601-0622-010	PUMPHOUSE #1	42,000.00	87,633.33	.00	69,011.12	102,736.00	85,000.00	85,000.00
601-0622-020	PUMPHOUSE #2	35,000.00	25,056.18	.00	19,232.88	26,063.00	25,400.00	25,400.00
601-0622-030	PUMPHOUSE #3	59,000.00	86,203.37	.00	87,306.37	119,418.00	85,000.00	85,400.00
601-0622-040	WATER TOWER #1	240.00	305.55	.00	411.30	396.00	400.00	400.00
601-0622-050	WATER TOWER #2	240.00	.00	.00	.00	.00	400.00	400.00
Total POWER:		136,480.00	199,198.43	.00	175,961.67	248,613.00	196,200.00	196,600.00
SUPPLIES - GAS								
601-0623-010	PUMPHOUSE #1	3,000.00	1,599.73	.00	1,010.40	1,497.00	3,000.00	3,000.00
601-0623-020	PUMPHOUSE #2	820.00	470.40	.00	296.89	430.00	1,000.00	1,000.00
601-0623-030	PUMPHOUSE #3	500.00	345.86	.00	162.22	221.00	550.00	550.00
601-0623-040	WATER TOWER #1	300.00	131.86	.00	79.35	119.00	150.00	150.00
Total SUPPLIES - GAS:		4,620.00	2,547.85	.00	1,548.86	2,267.00	4,700.00	4,700.00
MAINTENANCE - PUMPING								
601-0625-041	DEEPWELL PH #1	5,000.00	4,525.15	.00	31,359.37	7,347.00	10,750.00	10,750.00
601-0625-042	DEEPWELL PH #2	5,000.00	515.15	.00	2,462.55	1,526.00	10,750.00	10,750.00
601-0625-043	DEEPWELL PH#3	5,000.00	2,269.80	.00	1,071.50	1,607.00	10,750.00	10,750.00
601-0625-070	TELEMETRY	7,500.00	4,162.50	.00	15,812.86	19,551.00	20,000.00	20,000.00
601-0625-100	LABOR	36,780.00	45,479.12	.00	35,032.46	37,884.00	43,189.00	43,189.00
Total MAINTENANCE - PUMPING:		59,280.00	56,951.72	.00	85,738.74	67,915.00	95,439.00	95,439.00
CHEMICALS								

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Account Number	Account Title	2025 Prior year Budget	2025 Prior year Actual	2026 Current year Budget	2026 Current year Actual	2026-26 Current year Projected budget	2027 Requested Budget	2027 Recommended Budget
601-0631-010	PUMPHOUSE #1	145,200.00	91,922.50	.00	72,767.10	87,267.00	110,000.00	110,000.00
601-0631-020	PUMPHOUSE #2	50,000.00	117,019.05	.00	64,705.93	75,137.00	95,000.00	95,000.00
601-0631-030	PUMPHOUSE #3	145,500.00	132,431.90	.00	130,963.30	158,422.00	155,500.00	155,500.00
Total CHEMICALS:		340,700.00	341,373.45	.00	268,436.33	320,826.00	360,500.00	360,500.00
MAINTENANCE-SOFTENING								
601-0635-010	PUMPHOUSE #1	15,000.00	3,394.37	.00	2,025.46	3,038.00	20,750.00	20,750.00
601-0635-020	PUMPHOUSE #2	15,000.00	8,736.06	.00	3,333.79	5,000.00	20,750.00	20,750.00
601-0635-030	PUMPHOUSE #3	15,000.00	24,804.82	.00	3,032.14	4,548.00	20,750.00	20,750.00
601-0635-041	HOV DISCHARGE-PUMPHOUSE	59,685.00	22,038.75	.00	14,591.25	59,000.00	19,000.00	19,000.00
601-0635-042	HOV DISCHARGE-PUMPHOUSE	60,305.00	22,578.98	.00	14,597.55	60,000.00	19,000.00	19,000.00
601-0635-043	HOV DISCHARGE-PUMPHOUSE	53,500.00	15,018.75	.00	11,605.50	53,500.00	19,000.00	19,000.00
601-0635-100	LABOR	45,970.00	52,407.00	.00	42,364.84	50,105.00	53,984.00	53,985.00
601-0635-200	MAINT.-SOFTENING EXPENSES	.00	32.76	.00	.00	.00	.00	.00
Total MAINTENANCE-SOFTENING:		264,460.00	149,011.49	.00	91,550.53	235,191.00	173,234.00	173,235.00
WATER TESTING/ANALYSIS								
601-0638-200	WATER TESTING/ANALYSIS EX	6,000.00	6,350.66	.00	6,943.33	10,103.00	20,000.00	20,000.00
Total WATER TESTING/ANALYSIS:		6,000.00	6,350.66	.00	6,943.33	10,103.00	20,000.00	20,000.00
MAINTENANCE STORAGE TANKS								
601-0650-100	LABOR	15,325.00	13,871.96	.00	8,961.83	7,332.00	10,800.00	10,800.00
601-0650-200	MAINT. STORAGE TANKS EXPE	5,000.00	2,860.00	.00	5,686.00	8,529.00	23,500.00	23,500.00
Total MAINTENANCE STORAGE TANKS:		20,325.00	16,731.96	.00	14,647.83	15,861.00	34,300.00	34,300.00
MAINTENANCE OF MAINS								
601-0651-100	LABOR	64,360.00	45,394.50	.00	37,481.15	34,225.00	82,773.00	82,773.00
601-0651-200	MAINT. OF MAINS EXPENSES	70,000.00	154,758.70	.00	55,432.10	61,855.00	95,000.00	95,000.00
Total MAINTENANCE OF MAINS:		134,360.00	200,153.20	.00	92,913.25	96,080.00	177,773.00	177,773.00
MAINTENANCE OF SERVICES								
601-0652-100	LABOR	56,700.00	50,105.64	.00	32,592.39	34,224.00	64,778.00	64,778.00
601-0652-200	MAINT. OF SERVICES EXPENSE	25,000.00	6,493.20	.00	16,575.13	24,769.00	24,769.00	24,769.00

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Account Number	Account Title	2025 Prior year Budget	2025 Prior year Actual	2026 Current year Budget	2026 Current year Actual	2026-26 Current year Projected budget	2027 Requested Budget	2027 Recommended Budget
Total MAINTENANCE OF SERVICES:		81,700.00	56,598.84	.00	49,167.52	58,993.00	89,547.00	89,547.00
MAINTENANCE OF METERS								
601-0653-100	LABOR	24,520.00	30,138.27	.00	27,704.14	24,447.00	28,789.00	28,792.00
601-0653-200	MAINT. OF METERS EXPENSES	50,000.00	.31-	.00	70,387.10	80,000.00	133,168.00	120,568.00
601-0653-201	WHOLESALE METERS	9,000.00	24,417.93	.00	.00	.00	5,000.00	5,000.00
Total MAINTENANCE OF METERS:		83,520.00	54,555.89	.00	98,091.24	104,447.00	166,957.00	154,360.00
MAINTENANCE OF HYDRANTS								
601-0654-100	LABOR	15,325.00	16,888.11	.00	4,888.25	7,332.00	1,400.00	14,000.00
601-0654-200	MAINT. OF HYDRANTS EXPENS	25,500.00	.18-	.00	34,343.06	26,321.00	30,000.00	30,000.00
Total MAINTENANCE OF HYDRANTS:		40,825.00	16,887.93	.00	39,231.31	33,653.00	31,400.00	44,000.00
GIS MAPPING								
601-0655-200	GIS MAPPING	6,200.00	8,439.93	.00	1,622.50	2,433.75	6,200.00	6,200.00
Total GIS MAPPING:		6,200.00	8,439.93	.00	1,622.50	2,433.75	6,200.00	6,200.00
METER READER								
601-0901-100	WAGES	7,660.00	10,008.75	.00	7,332.42	7,332.00	10,795.00	10,795.00
601-0901-200	METER READER EXPENSES	3,600.00	256.07	.00	.00	.00	3,600.00	3,600.00
601-0901-201	MAINTENANCE CONTRACT	4,500.00	4,511.54	.00	4,393.47	5,550.82	9,147.00	9,147.00
Total METER READER:		15,760.00	14,776.36	.00	11,725.89	12,882.82	23,542.00	23,542.00
ADMINISTRATIVE SALARIES								
601-0920-100	WAGES	129,353.00	134,962.05	.00	128,373.47	129,301.00	59,883.00	120,898.00
Total ADMINISTRATIVE SALARIES:		129,353.00	134,962.05	.00	128,373.47	129,301.00	59,883.00	120,898.00
OFFICE SUPPLIES AND EXPENSE								
601-0921-200	OFFICE SUPPLIES EXPENSES	29,030.00	46,078.13	.00	31,952.99	35,291.00	37,156.00	31,161.00

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Account Number	Account Title	2025 Prior year Budget	2025 Prior year Actual	2026 Current year Budget	2026 Current year Actual	2026-26 Current year Projected budget	2027 Requested Budget	2027 Recommended Budget
Total OFFICE SUPPLIES AND EXPENSE:		29,030.00	46,078.13	.00	31,952.99	35,291.00	37,156.00	31,161.00
OUTSIDE SERVICES								
601-0923-100	MCO ALLOCATED LABOR	.00	.00	.00	27,156.89	.00	.00	.00
601-0923-200	OUTSIDE EXPENSES	13,489.00	18,210.00	.00	18,301.88	21,770.00	16,018.00	16,018.00
Total OUTSIDE SERVICES:		13,489.00	18,210.00	.00	45,458.77	21,770.00	16,018.00	16,018.00
INSURANCE EXPENSE								
601-0924-200	INSURANCE EXPENSES	14,110.00	14,108.00	.00	10,011.00	13,347.00	13,828.00	13,628.00
Total INSURANCE EXPENSE:		14,110.00	14,108.00	.00	10,011.00	13,347.00	13,828.00	13,628.00
EMPLOYEE PENSION AND BENEFIT								
601-0926-200	EMPLOYEE PENSION/BENEFIT E	230.00	458.44	.00	3.62	4.00	.00	.00
Total EMPLOYEE PENSION AND BENEFIT:		230.00	458.44	.00	3.62	4.00	.00	.00
REGULATORY COMM. EXPENSE								
601-0928-200	REGULATORY COMM. EXPENSE	8,500.00	8,258.77	.00	2,999.65	1,296.00	1,800.00	1,800.00
Total REGULATORY COMM. EXPENSE:		8,500.00	8,258.77	.00	2,999.65	1,296.00	1,800.00	1,800.00
MISC GENERAL EXPENSE								
601-0930-200	MISC GENERAL EXPENSES	10,000.00	.00	.00	.00	.00	.00	.00
Total MISC GENERAL EXPENSE:		10,000.00	.00	.00	.00	.00	.00	.00
TRANSPORTATION EXPENSE								
601-0933-200	TRANSPORTATION EXPENSES	8,000.00	8,578.35	.00	5,896.90	7,230.00	9,000.00	9,000.00
Total TRANSPORTATION EXPENSE:		8,000.00	8,578.35	.00	5,896.90	7,230.00	9,000.00	9,000.00
GENERAL PLANT								
601-0935-100	LABOR	15,325.00	4,597.02	.00	13,035.33	9,776.00	10,800.00	10,800.00
601-0935-200	MAINTENANCE GENERAL	32,500.00	10,747.17-	.00	22,981.12	28,170.00	33,000.00	33,000.00

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Account Number	Account Title	2025 Prior year Budget	2025 Prior year Actual	2026 Current year Budget	2026 Current year Actual	2026-26 Current year Projected budget	2027 Requested Budget	2027 Recommended Budget
Total GENERAL PLANT:		47,825.00	6,150.15-	.00	36,016.45	37,946.00	43,800.00	43,800.00
CAPITAL OUTLAY-OTHER EXPENSE								
601-0977-200	HYDRANTS	25,000.00	.00	.00	.00	25,000.00	25,000.00	25,000.00
601-0977-229	WELL 1 & 3 CHLORINE UPGRAD	35,000.00	.00	.00	.00	.00	5,000.00	5,000.00
601-0977-234	WELHOUSE DRIVE	.00	.41	.00	.00	.00	.00	.00
601-0977-235	WELL #2 PULL AND INSPECTION	90,000.00	32,623.00	.00	.00	.00	.00	.00
601-0977-236	SCADA SYSTEM UPGRADE/REP	50,000.00	.00	.00	.00	.00	50,000.00	50,000.00
601-0977-237	WELL #3 RESIN REPLACEMENT	125,000.00	.00	.00	79,085.67	.00	.00	.00
601-0977-238	WELL #2 RESIN REPLACEMENT	100,000.00	.00	.00	71,559.59	.00	.00	.00
601-0977-239	CORROSION CONTROL CHEMIC	30,000.00	.00	.00	8,611.25	35,000.00	5,000.00	5,000.00
601-0977-240	SCHINDLER DRIVE RECONSTRU	.00	.00	.00	390,941.87	350,000.00	.00	.00
601-0977-241	WELL #1 ROOF REPLACEMENT	.00	.00	.00	1,697.00	1,353.00	75,000.00	75,000.00
601-0977-242	PRIVATE LEAD FUNDING	.00	.00	.00	5,830.00	5,830.00	250,000.00	250,000.00
601-0977-243	CTH N WASHINGTON RELAY	.00	.00	.00	.00	.00	222,675.00	222,675.00
601-0977-244	WELL #2 GARAGE ROOF REPLA	.00	.00	.00	.00	.00	6,000.00	6,000.00
601-0977-245	2017 PICKUP TRUCK REPLACEM	.00	.00	.00	.00	.00	50,000.00	50,000.00
601-0977-246	WELL #3 ROOF REPLACEMENT	.00	.00	.00	.00	.00	27,000.00	27,000.00
601-0977-247	ELECTRIC PIPE FREEZER	.00	.00	.00	.00	.00	6,500.00	6,500.00
Total CAPITAL OUTLAY-OTHER EXPENSE:		455,000.00	32,623.41	.00	557,725.38	417,183.00	722,175.00	722,175.00
Total Expenditure:		2,077,767.00	1,873,075.24	.00	1,756,375.17	2,040,633.57	2,450,000.00	2,506,676.00
PUBLIC CHARGES FOR SERVICES								
601-46-0461	METERED SALES-RESIDENTIAL	515,000.00	535,515.58	.00	422,637.10	523,150.00	530,000.00	563,000.00
601-46-0462	METERED SALES-COMMERCIA	82,000.00	90,357.11	.00	79,711.53	92,700.00	95,000.00	100,000.00
601-46-0463	METERED SALES-INDUSTRIAL	70,000.00	67,379.80	.00	59,484.33	72,220.00	75,000.00	75,000.00
601-46-0464	METERED SALES-MULTI FAM R	59,000.00	65,254.06	.00	70,371.97	76,756.00	76,500.00	76,500.00
601-46-0466	OTHER SALES-PUBLIC AUTHO	18,000.00	23,586.14	.00	24,089.66	16,912.40	17,000.00	20,000.00
601-46-0467	WHOLESALE WATER	555,000.00	692,893.86	.00	605,323.85	721,348.00	720,000.00	720,000.00
601-46-0469	PRIVATE FIRE PROTECTION	41,000.00	39,564.00	.00	33,401.00	43,768.00	45,000.00	45,000.00
PUBLIC CHARGES FOR SERVICES Revenue Total:		1,340,000.00	1,514,550.55	.00	1,295,019.44	1,546,854.40	1,558,500.00	1,599,500.00
Total PUBLIC CHARGES FOR SERVICES:		1,340,000.00	1,514,550.55	.00	1,295,019.44	1,546,854.40	1,558,500.00	1,599,500.00
INTERGOVN CHRGS FOR SERVICES								

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Account Number	Account Title	2025 Prior year Budget	2025 Prior year Actual	2026 Current year Budget	2026 Current year Actual	2026-26 Current year Projected budget	2027 Requested Budget	2027 Recommended Budget
601-47-0470	HYDRANT RENTAL-KIMBERLY	320,000.00	330,843.11	.00	261,866.97	400,000.00	400,000.00	400,000.00
601-47-0471	HYDRANT RENTAL-WHOLESAL	64,000.00	63,360.00	.00	47,520.00	88,360.00	89,000.00	89,000.00
601-47-0474	OTHER WATER REVENUES	10,000.00	20,650.82	.00	10,243.15	26,500.00	25,000.00	25,000.00
601-47-0475	WATER LATERAL ASSESSMENTS	1,896.00	4,535.50-	.00	.00	.00	.00	.00
601-47-0478	SALE OF SCRAP MATERIALS	.00	.00	.00	1,222.00	1,222.00	.00	.00
INTERGOVN CHRGS FOR SERVICES Revenue Total:		395,896.00	410,318.43	.00	320,852.12	516,082.00	514,000.00	514,000.00
Total INTERGOVN CHRGS FOR SERVICES:		395,896.00	410,318.43	.00	320,852.12	516,082.00	514,000.00	514,000.00
MISCELLANEOUS REVENUE								
601-48-0419	INTEREST AND DIVIDENDS	11,000.00	20,741.38	.00	17,339.52	21,196.00	22,500.00	23,000.00
601-48-0420	SPECIAL ASSESSMENT INTERES	157.00	51.70	.00	.00	.00	.00	.00
601-48-0421	ANTENNA RENTAL (JAN-JUN)	85,000.00	44,202.62	.00	49,115.92	98,231.00	90,000.00	90,000.00
601-48-0480	FORFEITED DISCOUNTS	12,000.00	17,339.11	.00	8,869.07	15,000.00	15,000.00	15,000.00
MISCELLANEOUS REVENUE Revenue Total:		108,157.00	82,334.81	.00	75,324.51	134,427.00	127,500.00	128,000.00
Total MISCELLANEOUS REVENUE:		108,157.00	82,334.81	.00	75,324.51	134,427.00	127,500.00	128,000.00
OTHER FINANCING SOURCES								
601-49-0999	TRANSFERS	40,000.00	40,000.00	.00	.00	.00	250,000.00	250,000.00
601-49-4930	FUND BALANCE APPLIED	193,714.00	.00	.00	.00	225,224.00-	.00	15,176.00
OTHER FINANCING SOURCES Revenue Total:		233,714.00	40,000.00	.00	.00	225,224.00-	250,000.00	265,176.00
Total OTHER FINANCING SOURCES:		233,714.00	40,000.00	.00	.00	225,224.00-	250,000.00	265,176.00
Total Revenue:		2,077,767.00	2,047,203.79	.00	1,691,196.07	1,972,139.40	2,450,000.00	2,506,676.00
Total WATER DEPARTMENT:		.00	174,128.55	.00	65,179.10-	68,494.17-	.00	.00

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Account Number	Account Title	2025 Prior year Budget	2025 Prior year Actual	2026 Current year Budget	2026 Current year Actual	2026-26 Current year Projected budget	2027 Requested Budget	2027 Recommended Budget
CAPITAL PROJECTS FUND								
TAXES								
701-41-4111	TAX INCREMENT-TIF #5	.00	.00	.00	769,092.84	.00	787,471.00	787,471.00
701-41-4112	STATE-PERSONAL PROPERTY T	.00	.00	.00	21,259.52	.00	.00	.00
701-41-4132	PILOT-US VENTURE	43,500.00	89,497.85	.00	48,366.31	48,366.31	35,560.00	35,560.00
TAXES Revenue Total:		43,500.00	89,497.85	.00	838,718.67	48,366.31	823,031.00	823,031.00
Total TAXES:		43,500.00	89,497.85	.00	838,718.67	48,366.31	823,031.00	823,031.00
INTERGOVERNMENTAL REVENUES								
701-43-4356	STATE AID - COMPUTERS	41,259.00	41,258.62	.00	41,258.62	41,258.62	41,259.00	41,259.00
INTERGOVERNMENTAL REVENUES Revenue Total:		41,259.00	41,258.62	.00	41,258.62	41,258.62	41,259.00	41,259.00
Total INTERGOVERNMENTAL REVENUES:		41,259.00	41,258.62	.00	41,258.62	41,258.62	41,259.00	41,259.00
INTERGOVERNMENTAL REVENUES								
701-44-4431	TIF#5 BUILDING PERMITS	10,000.00	2,075.00	.00	.00	.00	.00	.00
701-44-4439	TIF 5 EROSION CONTROL PERMI	2,000.00	.00	.00	.00	.00	.00	.00
INTERGOVERNMENTAL REVENUES Revenue Total:		12,000.00	2,075.00	.00	.00	.00	.00	.00
Total INTERGOVERNMENTAL REVENUES:		12,000.00	2,075.00	.00	.00	.00	.00	.00
MISCELLANEOUS REVENUE								
701-48-4811	INTEREST-TIF #5	1,000.00	117.14	.00	32,242.30	36,133.44	40,000.00	40,000.00
MISCELLANEOUS REVENUE Revenue Total:		1,000.00	117.14	.00	32,242.30	36,133.44	40,000.00	40,000.00
Total MISCELLANEOUS REVENUE:		1,000.00	117.14	.00	32,242.30	36,133.44	40,000.00	40,000.00
OTHER FINANCING SOURCES								
701-49-4930	FUND BALANCE APPLIED	106,824.00	.00	.00	.00	.00	425,281.00	280,425.00-
701-49-4975	TRANSFR FROM DEBT SERVICE	.00	.00	.00	1,417,429.13	1,417,429.13	.00	.00

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Account Number	Account Title	2025 Prior year Budget	2025 Prior year Actual	2026 Current year Budget	2026 Current year Actual	2026-26 Current year Projected budget	2027 Requested Budget	2027 Recommended Budget
OTHER FINANCING SOURCES Revenue Total:								
		106,824.00	.00	.00	1,417,429.13	1,417,429.13	425,281.00	280,425.00-
Total OTHER FINANCING SOURCES:		106,824.00	.00	.00	1,417,429.13	1,417,429.13	425,281.00	280,425.00-
Total Revenue:		204,583.00	132,948.61	.00	2,329,648.72	1,543,187.50	1,329,571.00	623,865.00
LOCAL ROADS								
701-5341-200	ENGINEERING FEES	5,000.00	85.00	.00	.00	500.00	1,000.00	1,000.00
Total LOCAL ROADS:		5,000.00	85.00	.00	.00	500.00	1,000.00	1,000.00
STREET TRUST								
701-5700-902	INCENTIVES TID 5	35,000.00	70,415.74	.00	37,578.82	37,578.82	39,335.00	39,335.00
701-5700-921	TRANSFER TO DEBT SERVICE	.00	.00	.00	652,075.49	.00	.00	.00
701-5700-925	TIF #5 EXPENDITURES	14,583.00	14,584.00	.00	40,137.00	37,833.00	19,225.00	19,225.00
701-5700-932	STREET CONSTRUCTION	150,000.00	14,768.16	.00	.00	.00	.00	.00
Total STREET TRUST:		199,583.00	99,767.90	.00	729,791.31	75,411.82	58,560.00	58,560.00
BOND ISSUANCE								
701-6720-200	TRANSFERS OUT	.00	.00	.00	.00	.00	482,540.00	564,305.00
Total BOND ISSUANCE:		.00	.00	.00	.00	.00	482,540.00	564,305.00
Total Expenditure:		204,583.00	99,852.90	.00	729,791.31	75,911.82	542,100.00	623,865.00
Total CAPITAL PROJECTS FUND:		.00	33,095.71	.00	1,599,857.41	1,467,275.68	787,471.00	.00

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Account Number	Account Title	2025 Prior year Budget	2025 Prior year Actual	2026 Current year Budget	2026 Current year Actual	2026-26 Current year Projected budget	2027 Requested Budget	2027 Recommended Budget
TIF #6								
TAXES								
702-41-4111	TAX INCREMENT-TIF #6	.00	.00	.00	2,592,739.72	.00	2,668,279.00	2,668,729.00
702-41-4112	TIF #4 DONOR TAX INCREMENT	215,000.00	.00	.00	240,820.88	.00	.00	.00
702-41-4113	STATE-PERSONAL PROPERTY T	.00	.00	.00	3,981.98	.00	.00	.00
702-41-4132	PILOT	500.00	6,626.00	.00	79,584.76	79,585.00	.00	.00
TAXES Revenue Total:		215,500.00	6,626.00	.00	2,917,127.34	79,585.00	2,668,279.00	2,668,729.00
Total TAXES:		215,500.00	6,626.00	.00	2,917,127.34	79,585.00	2,668,279.00	2,668,729.00
LICENSES AND PERMITS								
702-44-4429	TIF#6 PUD PLAT REVIEW FEES	.00	50.00	.00	.00	.00	.00	.00
702-44-4431	BUILDING PERMITS	8,000.00	5,499.82	.00	.00	.00	.00	.00
702-44-4433	ELECTRICAL PERMITS	3,000.00	3,211.80	.00	.00	.00	.00	.00
702-44-4434	PLUMBING PERMITS	5,000.00	1,191.90	.00	.00	.00	.00	.00
702-44-4435	HVAC-HEATING & AIR CONDITIO	5,000.00	1,264.27	.00	.00	.00	.00	.00
702-44-4436	CONSTRUCTION PERMITS	.00	2,850.00	.00	.00	.00	.00	.00
702-44-4438	IMPACT FEES	5,000.00	3,000.00	.00	.00	.00	.00	.00
702-44-4439	TIF 6 EROSION CONTROL PERMI	2,000.00	.00	.00	.00	.00	.00	.00
LICENSES AND PERMITS Revenue Total:		28,000.00	17,067.79	.00	.00	.00	.00	.00
Total LICENSES AND PERMITS:		28,000.00	17,067.79	.00	.00	.00	.00	.00
MISCELLANEOUS REVENUE								
702-48-4811	INTEREST-TIF #6	25,000.00	32,842.89	.00	99,253.49	117,728.15	115,000.00	115,000.00
702-48-4820	WE ENERGIES GAS REBATES	.00	17,600.00	.00	15,125.28	1,350.00	.00	.00
702-48-4821	WE ENERGIES ELECTRIC REBAT	.00	14,567.88	.00	.00	.00	.00	.00
702-48-4832	SALE OF LAND	.00	.00	.00	6,382.00	6,382.00	.00	.00
MISCELLANEOUS REVENUE Revenue Total:		25,000.00	65,010.77	.00	120,760.77	125,460.15	115,000.00	115,000.00
Total MISCELLANEOUS REVENUE:		25,000.00	65,010.77	.00	120,760.77	125,460.15	115,000.00	115,000.00
OTHER FINANCING SOURCES								
702-49-4930	FUND BALANCE APPLIED	1,681,631.00	.00	.00	.00	.00	3,235,598.00	742,287.00
702-49-4940	COMBINED LOCKS STORM COS	10,000.00	498,791.90	.00	132,275.63	132,275.63	20,000.00	20,000.00

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Account Number	Account Title	2025 Prior year Budget	2025 Prior year Actual	2026 Current year Budget	2026 Current year Actual	2026-26 Current year Projected budget	2027 Requested Budget	2027 Recommended Budget
702-49-4975	TRANSFER FROM DEBT SERVIC	.00	.00	.00	10,992,411.57	5,167,430.85	.00	.00
OTHER FINANCING SOURCES Revenue Total:		1,691,631.00	498,791.90	.00	11,124,687.20	5,299,706.48	3,255,598.00	762,287.00
Total OTHER FINANCING SOURCES:		1,691,631.00	498,791.90	.00	11,124,687.20	5,299,706.48	3,255,598.00	762,287.00
Total Revenue:		1,960,131.00	587,496.46	.00	14,162,575.31	5,504,751.63	6,038,877.00	3,546,016.00
LEGAL FEES								
702-5130-200	LEGAL FEES	70,000.00	5,141.63	.00	6,449.80	6,818.19	7,000.00	7,000.00
Total LEGAL FEES:		70,000.00	5,141.63	.00	6,449.80	6,818.19	7,000.00	7,000.00
ADMINISTRATIVE								
702-5141-100	WAGES/SALARIES	45,901.00	48,272.33	.00	40,880.25	41,297.52	54,092.00	54,092.00
702-5141-160	SOCIAL SECURITY	3,511.43	3,406.42	.00	3,340.61	3,411.72	4,138.00	4,138.00
702-5141-161	RETIREMENT	3,190.12	3,269.63	.00	3,031.79	3,091.23	3,922.00	3,922.00
702-5141-162	HEALTH INSURANCE	1,878.00	1,878.00	.00	1,565.00	1,669.33	1,878.00	1,878.00
702-5141-164	LIFE INSURANCE	17.50	15.90	.00	17.64	18.77	28.00	28.00
702-5141-165	LONG-TERM DISABILITY	234.09	235.44	.00	202.25	215.21	263.00	263.00
702-5141-200	ADMINISTRATIVE EXPENSES	500.00	5.58	.00	.00	100.00	500.00	500.00
Total ADMINISTRATIVE:		55,232.14	57,083.30	.00	49,037.54	49,803.78	64,821.00	64,821.00
CENTRAL OFFICE								
702-5143-100	WAGES/SALARIES	39,578.86	36,563.86	.00	42,939.37	43,972.01	56,363.00	56,363.00
702-5143-102	OVERTIME WAGES	.00	103.90	.00	245.20	314.25	.00	.00
702-5143-103	PART-TIME WAGES	5,740.00	3,404.54	.00	.00	.00	.00	.00
702-5143-160	SOCIAL SECURITY	3,466.89	2,807.40	.00	3,033.97	3,120.63	4,312.00	4,312.00
702-5143-161	RETIREMENT	3,149.66	2,763.62	.00	3,109.15	3,188.49	4,086.00	4,086.00
702-5143-162	HEALTH INSURANCE	14,198.38	13,968.43	.00	16,182.12	16,644.57	24,183.00	24,183.00
702-5143-163	DENTAL INSURANCE	92.52	126.58	.00	107.30	114.42	209.00	209.00
702-5143-164	LIFE INSURANCE	50.00	27.22	.00	21.20	22.61	28.00	28.00
702-5143-165	LONG-TERM DISABILITY	172.58	171.48	.00	210.48	224.50	287.00	287.00
702-5143-200	CENTRAL OFFICE EXPENSE	18,538.00	33,168.84	.00	25,580.40	23,055.00	24,114.00	24,114.00

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Account Number	Account Title	2025 Prior year Budget	2025 Prior year Actual	2026 Current year Budget	2026 Current year Actual	2026-26 Current year Projected budget	2027 Requested Budget	2027 Recommended Budget
Total CENTRAL OFFICE:		84,986.89	93,105.87	.00	91,429.19	90,656.48	113,582.00	113,582.00
RE-ASSESSMENT								
702-5153-100	WAGES/SALARIES	38,017.51	38,951.35	.00	34,173.78	35,142.29	42,449.00	42,449.00
702-5153-160	SOCIAL SECURITY	2,908.34	3,213.63	.00	2,805.88	2,892.71	3,247.00	3,247.00
702-5153-161	RETIREMENT	2,642.22	2,707.08	.00	2,460.58	2,530.35	3,078.00	3,078.00
702-5153-162	HEALTH INSURANCE	11,358.70	3,004.80	.00	2,504.00	2,670.87	3,005.00	3,005.00
702-5153-163	DENTAL INSURANCE	104.45	.00	.00	.00	.00	.00	.00
702-5153-164	LIFE INSURANCE	14.00	11.28	.00	13.10	13.97	16.00	16.00
702-5153-165	LONG-TERM DISABILITY	193.89	197.16	.00	168.50	179.73	216.00	216.00
702-5153-200	COMMUNITY DEV-ASSESS EXPE	.00	.00	.00	5,050.69	8,000.00	1,000.00	1,000.00
Total RE-ASSESSMENT:		55,239.11	48,085.30	.00	47,176.53	51,429.92	53,011.00	53,011.00
UTILITIES								
702-5160-234	UTILITIES EXPENSE	2,500.00	3,318.49	.00	10,560.88	11,600.00	8,000.00	12,000.00
Total UTILITIES:		2,500.00	3,318.49	.00	10,560.88	11,600.00	8,000.00	12,000.00
STREET DEPARTMENT EQUIPMENT								
702-5331-100	WAGES/SALARIES	53,655.62	47,292.60	.00	41,335.90	41,568.33	55,348.00	55,348.00
702-5331-102	OVERTIME WAGES	.00	610.68	.00	430.31	541.28	1,000.00	1,000.00
702-5331-160	SOCIAL SECURITY	4,104.65	3,633.47	.00	3,134.35	3,172.96	4,311.00	4,311.00
702-5331-161	RETIREMENT	3,729.07	3,256.80	.00	3,002.02	3,025.15	4,085.00	4,085.00
702-5331-162	HEALTH INSURANCE	16,630.31	9,067.25	.00	7,752.25	7,856.86	15,517.00	15,517.00
702-5331-163	DENTAL INSURANCE	163.25	83.72	.00	62.45	63.69	135.00	135.00
702-5331-164	LIFE INSURANCE	123.05	45.23	.00	42.37	44.28	57.00	57.00
702-5331-165	LONG-TERM DISABILITY	273.64	234.97	.00	194.32	204.11	282.00	282.00
702-5331-200	STREETS EXPENSES	10,000.00	90.00	.00	771.63	3,000.00	10,000.00	10,000.00
Total STREET DEPARTMENT EQUIPMENT:		88,679.59	64,314.72	.00	56,725.60	59,476.66	90,735.00	90,735.00
LOCAL ROADS								
702-5341-200	ENGINEERING FEES	50,000.00	12,358.30	.00	38,728.31	45,912.23	50,000.00	50,000.00

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Account Number	Account Title	2025 Prior year Budget	2025 Prior year Actual	2026 Current year Budget	2026 Current year Actual	2026-26 Current year Projected budget	2027 Requested Budget	2027 Recommended Budget
Total LOCAL ROADS:		50,000.00	12,358.30	.00	38,728.31	45,912.23	50,000.00	50,000.00
SANITARY SEWERS								
702-5360-299	SANITARY SEWERS	5,000.00	5,525.00	.00	.00	.00	5,000.00	5,000.00
Total SANITARY SEWERS:		5,000.00	5,525.00	.00	.00	.00	5,000.00	5,000.00
STORM WATER								
702-5370-200	STORM SEWERS	5,000.00	2,500.00	.00	136.50	1,000.00	500.00	500.00
702-5370-293	CEDARS EAST POND	2,000.00	35,283.13	.00	9,873.87	10,000.00	10,000.00	10,000.00
702-5370-295	MEMORIAL POND	2,000.00	776.25	.00	1,009.00	1,000.00	1,000.00	1,000.00
702-5370-297	TREATY POND	2,000.00	958.79	.00	965.00	1,000.00	1,000.00	1,000.00
702-5370-299	CEDARS WEST POND	2,000.00	1,015.23	.00	3,484.45	4,000.00	3,000.00	3,000.00
Total STORM WATER:		13,000.00	40,533.40	.00	15,468.82	17,000.00	15,500.00	15,500.00
PARK EQUIPMENT								
702-5520-100	WAGES/SALARIES	31,885.00	27,308.73	.00	25,577.01	25,621.11	34,835.00	34,835.00
702-5520-102	OVERTIME WAGES	.00	285.66	.00	112.78	127.98	500.00	500.00
702-5520-103	TIF PARKS PART-TIME WAGES	10,000.00	.00	.00	.00	.00	10,000.00	10,000.00
702-5520-160	SOCIAL SECURITY	2,439.17	2,203.45	.00	2,020.48	2,048.86	3,468.00	3,468.00
702-5520-161	RETIREMENT	2,215.98	1,893.85	.00	1,849.42	1,853.61	3,287.00	3,285.00
702-5520-162	HEALTH INSURANCE	9,645.83	5,239.39	.00	4,715.16	4,678.71	10,920.00	10,920.00
702-5520-163	DENTAL INSURANCE	117.50	34.57	.00	32.38	30.08	95.00	95.00
702-5520-164	LIFE INSURANCE	27.45	22.09	2.00-	24.42	25.55	32.00	32.00
702-5520-165	LONG-TERM DISABILITY	162.61	136.85	.00	127.50	133.81	178.00	178.00
702-5520-200	PARKS EXPENSES	500.00	270.00	.00	988.76	1,200.00	1,200.00	1,200.00
Total PARK EQUIPMENT:		56,993.54	37,394.59	2.00-	35,447.91	35,719.71	64,515.00	64,513.00
CAPITAL EXPENDITURES								
702-5700-900	BANK FEES	.00	.00	.00	55.74	60.00	.00	.00
702-5700-901	BOND FEES	.00	.00	.00	150.00	150.00	150.00	150.00
702-5700-902	INCENTIVES	750,000.00	683,235.68	.00	822,972.57	822,972.57	967,425.00	967,425.00
702-5700-908	SIDEWALKS	500.00	78,951.00	.00	.00	.00	35,000.00	35,000.00
702-5700-912	PARKS EXPENSE	.00	101.03	.00	.00	.00	.00	.00
702-5700-913	OVERLOOK-CENTRAL	688,000.00	514,020.28	.00	86,904.51	90,000.00	500.00	500.00

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Account Number	Account Title	2025 Prior year Budget	2025 Prior year Actual	2026 Current year Budget	2026 Current year Actual	2026-26 Current year Projected budget	2027 Requested Budget	2027 Recommended Budget
702-5700-920	LAND PURCHASE	.00	196,125.85	.00	916,520.00	916,520.00	.00	.00
702-5700-922	TRANSFER TO DEBT SERVICE	.00	.00	.00	2,435,682.25	2,435,682.25	2,257,014.00	.00
702-5700-925	TIF #6 EXPENDITURES	10,000.00	5,975.57	.00	754.70	1,000.00	5,000.00	5,000.00
702-5700-930	ENVIROMENTAL	5,000.00	.00	.00	10,000.00	10,000.00	5,000.00	5,000.00
702-5700-932	STREET CONSTRUCTION	10,000.00	102,541.17	.00	88,503.56	155,000.00	30,000.00	30,000.00
702-5700-950	WATERMAINS	5,000.00	2,500.00	.00	1,935.00	2,000.00	.00	.00
702-5700-955	SERVICES	10,000.00	7,288.00	.00	11,217.00	14,959.00	9,612.00	15,549.00
702-5700-971	Trail	.00	53,744.07	.00	57,486.34	46,450.00	.00	.00
Total CAPITAL EXPENDITURES:		1,478,500.00	1,644,482.65	.00	4,432,181.67	4,494,793.82	3,309,701.00	1,058,624.00
PRINCIPAL & INTEREST								
702-6720-200	TRANSFERS OUT	.00	40,000.00	.00	.00	.00	2,257,014.00	2,011,230.00
Total PRINCIPAL & INTEREST:		.00	40,000.00	.00	.00	.00	2,257,014.00	2,011,230.00
Total Expenditure:		1,960,131.27	2,051,343.25	2.00-	4,783,206.25	4,863,210.79	6,038,879.00	3,546,016.00
Total TIF #6:		.27-	1,463,846.79-	2.00-	9,379,369.06	641,540.84	2.00-	.00

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Account Number	Account Title	2025 Prior year Budget	2025 Prior year Actual	2026 Current year Budget	2026 Current year Actual	2026-26 Current year Projected budget	2027 Requested Budget	2027 Recommended Budget
COMMUNITY DEVELOPMT AUTHORITY								
MISCELLANEOUS REVENUE								
703-48-4810	INTEREST INCOME	.00	154,403.17	.00	.00	152,190.00	147,190.00	147,190.00
703-48-4820	LEASE INCOME	.00	120,000.00	.00	.00	125,000.00	130,000.00	130,000.00
MISCELLANEOUS REVENUE Revenue Total:		.00	274,403.17	.00	.00	277,190.00	277,190.00	277,190.00
Total MISCELLANEOUS REVENUE:		.00	274,403.17	.00	.00	277,190.00	277,190.00	277,190.00
Total Revenue:		.00	274,403.17	.00	.00	277,190.00	277,190.00	277,190.00
DEPARTMENT: 00								
703-5700-925	ADMINISTRATION COSTS	.00	.00	.00	.09	.09	.00	.00
Total DEPARTMENT: 00:		.00	.00	.00	.09	.09	.00	.00
DEPARTMENT: 10								
703-5810-705	BOND PRINCIPAL	120,000.00	120,000.00	.00	.00	125,000.00	130,000.00	130,000.00
Total DEPARTMENT: 10:		120,000.00	120,000.00	.00	.00	125,000.00	130,000.00	130,000.00
INTEREST ON DEBT								
703-5820-705	BOND INTEREST	156,990.00	165,213.50	.00	.00	152,190.00	147,190.00	147,190.00
Total INTEREST ON DEBT:		156,990.00	165,213.50	.00	.00	152,190.00	147,190.00	147,190.00
Total Expenditure:		276,990.00	285,213.50	.00	.09	277,190.09	277,190.00	277,190.00
Total COMMUNITY DEVELOPMT AUTHORITY:		276,990.00-	10,810.33-	.00	.09-	.09-	.00	.00

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Account Number	Account Title	2025 Prior year Budget	2025 Prior year Actual	2026 Current year Budget	2026 Current year Actual	2026-26 Current year Projected budget	2027 Requested Budget	2027 Recommended Budget
FUND: 704								
SOURCE: 48								
704-48-4810	INTEREST INCOME	.00	266,564.93	.00	33,256.02	40,299.55	38,400.00	38,400.00
SOURCE: 48 Revenue Total:		.00	266,564.93	.00	33,256.02	40,299.55	38,400.00	38,400.00
Total SOURCE: 48:		.00	266,564.93	.00	33,256.02	40,299.55	38,400.00	38,400.00
SOURCE: 49								
704-49-4900	BOND PROCEEDS	.00	2,125,000.00	.00	.00	.00	.00	.00
704-49-4930	FUND BALANCE APPLIED	10,316,000.00	.00	.00	.00	.00	.00	467,100.00
704-49-4950	MISCELLANEOUS INCOME	.00	.00	.00	.00	.00	467,100.00	.00
SOURCE: 49 Revenue Total:		10,316,000.00	2,125,000.00	.00	.00	.00	467,100.00	467,100.00
Total SOURCE: 49:		10,316,000.00	2,125,000.00	.00	.00	.00	467,100.00	467,100.00
Total Revenue:		10,316,000.00	2,391,564.93	.00	33,256.02	40,299.55	505,500.00	505,500.00
DEPARTMENT: 30								
704-5130-200	LEGAL FEES	1,000.00	2,550.00	.00	.00	2,000.00	500.00	500.00
Total DEPARTMENT: 30:		1,000.00	2,550.00	.00	.00	2,000.00	500.00	500.00
DEPARTMENT: 31								
704-5131-200	LEASE EXPENSES	115,000.00	134,824.44	.00	38,570.00	38,570.00	.00	.00
Total DEPARTMENT: 31:		115,000.00	134,824.44	.00	38,570.00	38,570.00	.00	.00
DEPARTMENT: 32								
704-5132-200	ENGINEERING EXPENSES	200,000.00	171,322.74	.00	20,443.48	16,551.16	5,000.00	5,000.00
Total DEPARTMENT: 32:		200,000.00	171,322.74	.00	20,443.48	16,551.16	5,000.00	5,000.00
DEPARTMENT: 00								
704-5700-001	CAPITAL OUTLAY	10,000,000.00	9,591,517.29	.00	438,758.09	425,000.00	500,000.00	500,000.00
704-5700-901	BOND FEES	.00	.00	.00	1,200.00	1,200.00	.00	.00
Total DEPARTMENT: 00:		10,000,000.00	9,591,517.29	.00	439,958.09	426,200.00	500,000.00	500,000.00
Total Expenditure:		10,316,000.00	9,900,214.47	.00	498,971.57	483,321.16	505,500.00	505,500.00

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Account Number	Account Title	2025 Prior year Budget	2025 Prior year Actual	2026 Current year Budget	2026 Current year Actual	2026-26 Current year Projected budget	2027 Requested Budget	2027 Recommended Budget
Total FUND: 704:		.00	7,508,649.54-	.00	465,715.55-	443,021.61-	.00	.00
Total Asset:		.00	.00	.00	.00	.00	.00	.00
Total Liability:		.00	.00	.00	.00	.00	.00	.00
Total Equity:		.00	.00	.00	.00	.00	.00	.00
Total Revenue:		29,253,707.00	20,910,180.08	2.00	32,780,997.49	26,927,084.63	25,732,537.00	22,803,265.00
Total Expenditure:		29,530,697.35	28,873,247.38	6.00-	35,439,023.11	26,194,774.57	25,054,720.00	22,803,265.00
Grand Revenue Total:		29,253,707.00	20,910,180.08	2.00	32,780,997.49	26,927,084.63	25,732,537.00	22,803,265.00
Grand Expenditure Total:		29,530,697.35	28,873,247.38	6.00-	35,439,023.11	26,194,774.57	25,054,720.00	22,803,265.00
Grand Totals:		276,990.35-	7,963,067.30-	4.00-	2,658,025.62-	732,310.06	677,817.00	.00

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Report Criteria:
Includes only accounts with balances or activity
Includes grand totals by account type with revenue and expenditure totals

Village of Kimberly

Fee Schedule

Effective January 1, 2027

Code Section	Fee Type	Description	2026 Fee	2027 Fee	Last Updated
	Liquor License				
308-5 (A)	Class "A" Beer License		$150.00	$150.00	
308-5 (A)	"Class A" Liquor		$250.00	$250.00	
308-5 (A)	Class "B" Beer		$100.00	$100.00	
308-5 (A)	"Class B" Liquor		$300.00	$300.00	
308-5 (A)	"Class C" Wine		$100.00	$100.00	
308-5 (C)	6 month License		50% of regular cost	50% of regular cost	2024
308-16	Temporary Class "B"/per event		$10.00	$10.00	
308-4(F)(2)	Foreiture-Temporary Class "B" Beer License	Anyone fronting group other than applicant	$200.00	$200.00	
308-17 (E)	Outdoor Alcohol Beverage Permit				
		Initial Application	$100.00	$100.00	
		Yearly Renewal	$25.00	$25.00	
308-5 (A)	Publication Fee for Above				
		Initial Application	$30.00	$30.00	2022
		Yearly Renewal	$15.00	$15.00	2022
308-5	Inspection Fee for Above				
		Initial Application	$100.00	$100.00	2026
		Yearly Renewal	$50.00	$50.00	2026
	Operators License				
308-20 (D)(1)	2 year		$50.00	$50.00	
308-20 (D)(1)	1 year		$32.00	$32.00	
308-20 (D)(1)	Renewal	Same as original license fee			
	Duplicate		$5.00	$5.00	
	Replacement		$15.00	$15.00	
308-20 (D)(2)	Provisional-60 day		$15.00	$15.00	
308-16 (E)	Temporary		$15.00	$15.00	2020
	Cigarette License				
221-2	1 year-July 1 to June 29		$25.00	$25.00	
	Public Entertainment License				
252-4(B)(1)	Carnivals		$50.00	$50.00	
252-4(B)(1)	Circuses		$50.00	$50.00	
252-4(B)(1)	Public entertainment:		$10 per day, $25 per week	$10 per day, $25 per week	
252-4(B)(2)	Non-profit		No Charge	No Charge	
	Escort Service License Fee				
258-5	Application to Operate Service		$100.00	$100.00	
258-6	Annual renewal		$100.00	$100.00	
	Amusement Devices				
175-2 (B)	Per Device		$10.00	$10.00	
175-2 (B)	Operator's Fee (Bar Owner)		$25.00	$25.00	
175-2 (A)	Amusement Device Owner's License fee		$25.00	$25.00	

Village of Kimberly

Fee Schedule

				Effective January 1, 2027	
Code Section	**Fee Type**	**Description**	**2026 Fee**	**2027 Fee**	**Last Updated**
	Solicitors/Direct Seller Permit				
233-4 (C)(1)	Registration	Valid for 6 months	$50.00	$50.00	
	Flea Market				
277-1 (B)	Annual		$50.00	$50.00	2020
277-3(C)	**Farmer's Market**				
	2-10 Vendors		$120.00	$120.00	
	11 or more Vendors		$12.00/vendor	$12.00/vendor	
320-3	**Junk Dealers**		$10.00	$10.00	
	Special Event Fee				
430-14	Special Event Fee - Resident Rate		$50.00	$50.00	2023
	Special Event Fee - Non Resident Rate		$100.00	$100.00	2023
	Streets				
430-5	Sidewalk Installation/Replacement Permit	Right of Way Excavation Permit - Outside of Street	$50.00	$50.00	2026
430-5 C (1)	Re-staking Grade Fee		$40.00	$40.00	2026
430-8 & 9, 29	**Permit to Occupy the Right of Way**	Street Use/Street Privilege	$25.00	$25.00	2026
	Right of Way Excavation Permits				
430-6	Utility Project		$100 + Boring and/or Excavation Fees	$100 + Boring and/or Excavation Fees	2026
	Excavation in ROW outside of street		$50.00	$50.00	2021
	Excavation in ROW inside of street		$250.00	$250.00	2021
	Boring in ROW	Parallel to street	$0.10/ft	$0.10/ft	2021
	Boring under street	Perpendicular to street	$100.00	$100.00	2021
	Snow Removal				
430-10	Administrative Fee		$25.00	$25.00	
	Labor		$75.00/hr	$75.00/hr	
	Plus equipment rental		Varies on equipment used	Varies on equipment used	
	Water Department Fees				
	Water on at the Curb		$30.00	$30.00	
	Meter Install and Water on at the Curb		$40.00	$40.00	
	Broken Meter		$48.00	$48.00	
	Clerk's Fees				
50-28(G)	Initial Room Operator Permit		$20.00	$20.00	
50-11	Real Estate Inquiry - Regular		$25.00	$25.00	
		REI - Rush	$35.00	$35.00	
		Real Estate Closing Account Charge - Water Utility	$20.00	$20.00	2026

Village of Kimberly

Fee Schedule

				Effective January 1, 2027	
Code Section	**Fee Type**	**Description**	**2026 Fee**	**2027 Fee**	**Last Updated**
128-4(F)(4)	Locating a Record/Records Search	Per hour (charged only if $50.00 or more)	$20/hr	$20/hr	2020
128-4(F)	Copies		$0.02/BW page & $0.06/Color page	$0.02/BW page & $0.06/Color page	2022
	Fax		$2.00/1st page	$2.00/1st page	
			$1.00 each addl	$1.00 each addl	
7-12(B)	Transcript	Per hour or actual cost, whichever is greater	$10/hr	$10/hr	2020
	Non-Sufficent Fund Fee (NSF)		$35.00	$35.00	
	Chicken License				
180-19.1(B)	Application	Up to 6 Chickens per property	$15.00	$15.00	2019
	Weights and Measures				
476-18(C)	Base Licensing Processing Fee		$50.00	$50.00	2023
	Portion Scale - Low Capacity		$11.00	$11.00	2020
	Scales 0-30lbs		$30.00	$30.00	2023
	Scales 31-1000lbs		$40.00	$40.00	2023
	Scales 1001 - 10,000lbs		$60.00	$60.00	2023
	Scales 10,001 - 20,000lbs		$85.00	$85.00	2023
	Point of Sale Systems		$20.00	$20.00	2020
	Prepack Scale		$100.00	$100.00	2023
	Person Weighing Scale		$50.00	$50.00	2023
	High Accuracy Scale with Weights or Pill Counter System		$60.00	$60.00	2023
	Hopper Scales		$150.00	$150.00	2023
	Linear Meter		$15.00	$15.00	
	Rules		$3.00	$3.00	
	Timing Device		$10.00	$10.00	2023
	Petroleum Pump		$40.00	$40.00	2025
	High Speed Pump		$55.00	$55.00	2023
	Vehicle Tank and Bulk Meter		$55.00	$55.00	2023
	Postal Scales		$11.00	$11.00	2020
	Estimating Dough Scale and Weights		$14.00	$14.00	2020
	Firewood Dealer		$20.00	$20.00	
	Retail Price Scanner		1-8 $100.00 9 or more $12.50 each	1-8 $100.00 9 or more $12.50 each	2023
	Unclassified Devices and Consultations to Government and Industry		$52.00/Hr	$52.00/Hr	
	Penalty Fee for Nonregistration		Triple the Per Device Fee	Triple the Per Device Fee	
	Taxi Meters		$19.00	$19.00	
	Farm Market Scale		$19.00	$19.00	2020
	Reinspection Fee		$58.00	$58.00	2020
	Reinspection Fee 2nd Visit		$100.00	$100.00	2020
	Reinspection Fee 3rd Visit		$150.00	$150.00	2020
476-18(L)	Late Payment Fee (after December 31)		$60.00	$60.00	2020
	Dog License				
180-3(A)	Intact Female		$12.00	$12.00	
	Intact Male		$12.00	$12.00	
	Spayed Female		$7.00	$7.00	

Village of Kimberly

Fee Schedule

				Effective January 1, 2027	
Code Section	**Fee Type**	**Description**	**2026 Fee**	**2027 Fee**	**Last Updated**
	Neutered Male		$7.00	$7.00	
180-4	Late fee (as of April 1st)		$5.00	$5.00	
	Half year licenses as of July for new dogs		half-price	half-price	
180-B	Kennel License	Up to 12 dogs	$35.00	$35.00	2020
		Additional fee for each dog in excess of 12	$3.00	$3.00	2024
180-21 B	Annual Registration- Dangerous animal	Register with Fox Valley Metro Police before Apr. 1	$75.00	$75.00	
	Civic Room Rental (Not including tax)				
	Evergreen Room	Resident	$100.00	$100.00	2024
		Non-Resident	$225.00	$225.00	2024
	Cedar Room	Resident	$70.00	$70.00	2024
		Non-Resident	$140.00	$140.00	2024
	Aspen or Birch Room	Resident	$30.00	$30.00	2024
		Non-Resident	$60.00	$60.00	2024
	Aspen and Birch Room	Resident	$60.00	$60.00	2024
		Non-Resident	$120.00	$120.00	2024
	Yard Waste				
	Tags		$1.00/tag	$1.00/tag	
	Bags		$ .50/bag	$ .50/bag	
	Annual Permit		$5.00/yr.	$5.00/yr.	
	Metal/ Rubbish Pickup "White Goods"				
418-6 F	Non-freon appliance/metal		$10.00	$10.00	
	Freon appliance		$15.00	$15.00	
	Rubbish Cart Additional/Replacement	Cost Varies by Year based on freight	$73.50/Cart (Village Cost)	$73.50/Cart (Village Cost)	
	Additional Rubbish Pick Up		$120.00	$120.00	
	Recycle Cart Size Upgrade (65G to 95G)		$38.50	$38.50	2021
	Recycle Cart Additional/Replacement		$77/Cart (Village Cost)	$77/Cart (Village Cost)	
	Tires		$15.00 per tire	$15.00 per tire	2024
	Grass Cutting/Weed Removal				
	Administrative Fee		$25.00	$25.00	
	Labor		$75.00/hr	$75.00/hr	
	Plus equipment rental		Varies on equipment used	Varies on equipment used	
	Boat Launch Fees (Not including tax)				
372-7	Daily - Resident & Non-Resident		$5.00	$5.00	
	Annual - Resident		$15.00	$15.00	
	Annual - Non-Resident		$25.00	$25.00	
	Replacement Permit		$10.00	$10.00	
	Penalty for Violation		$35.00/incident	$35.00/incident	
	Park Shelter Rentals (Not including tax)				

Village of Kimberly

Fee Schedule

Effective January 1, 2027

Code Section	Fee Type	Description	2026 Fee	2027 Fee	Last Updated
372-5	Sunset Park Shelter #1				
		Resident	$75.00	$75.00	2023
		Non-Resident	$150.00	$150.00	2026
	Sunset Park Shelter #2				
		Resident	$60.00	$60.00	2023
		Non-Resident	$100.00	$100.00	2026
	Roosevelt Park				
		Resident	$55.00	$55.00	2023
		Non-Resident	$95.00	$95.00	2026
	Verhagen Park				
		Resident	$65.00	$65.00	2026
		Non-Resident	$105.00	$105.00	2026
	Sunset Beach Shelter	Resident	$30.00	$30.00	2023
		Non-Resident	$55.00	$55.00	2026
	Memorial Park Gazebo	Resident	$30.00	$30.00	2023
		Non-Resident	$55.00	$55.00	2026
	Treaty Park Gazebo	Resident	$30.00	$30.00	2023
		Non-Resident	$55.00	$55.00	2026
	Cedars Historic Overlook	Resident	$100.00	$100.00	2026
		Non-Resident	$225.00	$225.00	2026
	Amphitheater		See Amphitheater Inc. Fee Schedule	See Amphitheater Inc. Fee Schedule	2020
	Ballfield Rentals				
	Ball Diamond (Sunset Upper, Lower, Youth, Baseball and Roosevelt Field)				
		Tournament Play - Revenue Generating	$150/day/diamond	$150/day/diamond	2025
		Tournament Play - Service Group/Non-Revenue Generating	$100/day/diamond	$100/day/diamond	2025
		Day Use - Non-Tournament - Revenue Generating	$100/day/diamond	$100/day/diamond	2025
		Day Use - Non-Tournament - Service Group/Non-Revenue Generating	$50/day/diamond	$50/day/diamond	2025
	Concession Stand Rental				
		Tournament Play - Revenue Generating	$100/day/concession stand	$100/day/concession stand	2025
		Tournament Play - Service Group/Non-Revenue Generating	$50/day/concession stand	$50/day/concession stand	2025
	Concession Stand - Restroom Access				
		Tournament Play - Revenue Generating	$50/day/restroom builiding	$50/day/restroom builiding	2025

Village of Kimberly

Fee Schedule

				Effective January 1, 2027	
Code Section	**Fee Type**	**Description**	**2026 Fee**	**2027 Fee**	**Last Updated**
		Tournament Play - Service Group/Non-Revenue Generating	$25/day/restroom building	$25/day/restroom building	2025
		Day Use - Non-Tournament - Service Group/Non-Revenue Generating	$25/season/restroom building	$25/season/restroom building	2025
	Soccer Field	Resident	$35.00/occurrence	$35.00/occurrence	2023
		Non-Resident	$45.00	$45.00	2023
	Pool/Beach Fees				
	Daily Admission Fees				
		Infant (0-2 yrs.)	Free	Free	
		Youth (3-17 yrs.)	$3.50	$3.50	2023
		Adult (18-61 yrs.)	$4.50	$4.50	2023
		Senior(62 yrs. & over)	Free	Free	
		Bark at the Beach	$5.00	$5.00	2023
	Season Passes				
		Bark at the Beach - Early Season	$50.00	$50.00	2025
		Bark at the Beach - Late Season	$50.00	$50.00	2025
		Resident Youth	$40.00	$40.00	2025
		Non-Resident Youth	$65.00	$65.00	2025
		Resident Adult	$50.00	$50.00	2025
		Non-Resident Adult	$70.00	$70.00	2025
		Resident Family	$120.00	$120.00	2025
		Non-Resident Family	$165.00	$165.00	2025
	Building Permits - *fees may vary depending on amount of work to be provided*				
207-36	HVAC- New		$0.07 per sq. ft. ($125.00 min)	$0.07 per sq. ft. ($125.00 min)	2025
	HVAC - Heating Replacement				
	Residential		$100.00	$100.00	2025
	Commercial		$150.00	$150.00	2025
207-36	HVAC- Air Conditioning Replacement				
	Residential		$100.00	$100.00	2025
	Commercial		$150.00	$150.00	2025
	Miscellaneous Replacements: including HVAC, Roof Top Units,		$150.00	$150.00	2024
207-46	Electrical Permit - New/Addition		$0.10 per sq. ft. ($125.00 min)	$0.10 per sq. ft. ($125.00 min)	2025
	Electrical - Alteration/Remodel		$10 per thousand of estimated costs ($125 min)	$10 per thousand of estimated costs ($125 min)	2025
	Electrical Permit - Commercial Service Upgrade, Temporary &		$250.00	$250.00	2024
	Electrical Permit - Residential Service Upgrade, Temporary &		$150.00	$200.00	2027
207-27 G	Penalty-stormwater discharge	Failure to disconnect clear water into sanitary	$500.00	$500.00	
	Penalty -cumulative forfeiture	Cont'd failure to disconnect- per each inspector visit	$500.00	$500.00	

Village of Kimberly

Fee Schedule

				Effective January 1, 2027	
Code Section	**Fee Type**	**Description**	**2026 Fee**	**2027 Fee**	**Last Updated**
207-28	Plumbing Fee - New/Addition		$0.10 per sq. ft. ($125.00 min)	$0.10 per sq. ft. ($125.00 min)	2025
	Plumbing - Alteration/Remodel		$10.00 per thousand of estimated costs ($125 min)	$10.00 per thousand of estimated costs ($125 min)	2025
	Water Heaters		$50.00	$50.00	2024
207	Residential Remodeling		$13.00 per thousand of estimated costs ($125 min)	$13.00 per thousand of estimated costs ($125 min)	2026
	Residential Addition			$0.16 per sq. ft. ($200.00 min)	2027
	Detached Garage or Accessory Structure		$150.00	$250.00	2027
	Utility/Accessory Structures (less than 150SF)		$50.00	$50.00	2025
	Deck		$0.06 per sq. ft. ($150.00 min w/o footing and $250 w/ footings)	$0.06 per sq. ft. ($150.00 min w/o footing and $300.00 w/ footings)	2027
	Fence Permit		$50.00	$50.00	2024
	Above Ground Pool/Hot Tub Permit ~~- Inspection Required~~		$50 + Elec. Permit	$50 + Elec. Permit	2025
	In-Ground Pool - Inspections Required			$150 + Elec. and Plumbing Permit	2027
	Sign Permit				
	Lighted		$75.00	$75.00	2024
	~~Lighted~~ Face Change Only		$20.00	$20.00	2024
	Unlighted		$40.00	$40.00	2024
240-1C	Driveway Permit		$50.00	$50.00	2025
	Parking Lot Permit		$125.00	$125.00	2025
207-10	Razing Permit		$150 plus $ .12/per sq. ft.	$150 plus $ .12/per sq. ft.	2024
	Moving a Building		$125.00	$125.00	2024
207-12	Transfer of fill		$15 application permit plus $10 per truck	$15 application permit plus $10 per truck	
196-6(A)	Blasting Permit-Quarry		$10/per blasting period	$10/per blasting period	
196-6(B)	Gravel-crushing operations		$100/per year	$100/per year	2024
	Alarm Permit				
170-11(A)	Alarm Permit	Permit for each private alarm	$10.00	$10.00	
170-9(C)(1)(a)	Fees for False Alarms Responded to by FVMPD	First 2 false alarms in a calendar year	$0.00	$0.00	
		3rd false alarm in a calendar year	$25.00	$25.00	
		4th false alarm in a calendar year	$35.00	$35.00	
		5th false alarm in a calendar year	$45.00	$45.00	
		6th and subsequant false alarm in a calendar year	$65.00	$65.00	
170-9(C)(1)(b)	Fees for False Alarms Responded to by KFD	First 2 false alarms in a calendar year	$0.00	$0.00	
		3rd and subsequent false alarm in a calendar year	$100.00	$100.00	
	Fire Inspections				
270-12	Initial Inspection		$0.00	$0.00	2026
	Reinspection		$50.00	$50.00	2026
	Reinspection Fee 2nd Visit		$100.00	$100.00	2026
	Reinspection Fee 3rd Visit		$150.00	$150.00	2026

Village of Kimberly

Fee Schedule

				Effective January 1, 2027	
Code Section	**Fee Type**	**Description**	**2026 Fee**	**2027 Fee**	**Last Updated**
	Per Day Fee of Non-Compliance (Following 3rd Reinspection)		$200/day	$200/day	2026
295-4	**Historic Structure/Site**				
295-8	Certificate of Appropriateness		$125.00	$125.00	2024
	Certificate of Minor Change		$125.00	$125.00	2024
	Building Construction Fees New Construction - ***fees may vary depending on amount of work to be provided***				
207	Building Permit - New Construction	Single Family Home	$0.15 per sq. ft. ($185.00 min)	$0.16 per sq. ft. ($250.00 min)	2027
		Duplex Permit	$0.15 per sq. ft. ($370.00 min)	$0.16 per sq. ft. ($500.00 min)	2027
		Each Garage	$0.15 per sq. ft. ($125.00 min)	$0.15 per sq. ft. ($125.00 min)	2024
		State Seal	$40.00	$40.00	2024
		Grade Fee	$500.00	$500.00	2024
		Single Family Home Park Impact Fee	$500.00	$500.00	
		Duplex Park Impact Fee	$1,000.00	$1,000.00	
		Single Family Village Sewer Fee*	$1,000.00	$1,000.00	2024
		Duplex Village Sewer Fee*	$1,200.00	$1,200.00	2024
	Call Street Department Heart of the Valley Sewer District Fee	*In addition to Heart of Valley Sewer District Fee			
		Residential (SF/TF Family) Early Start	$150.00	$150.00	2025
	Commercial/Industrial Building Permit - ***fees may vary depending on amount of work to be provided***				
207	Building Permits	Multi-Family Housing	$0.18 per sq. ft ($175.00 min)	$0.18 per sq. ft ($250.00 min)	2027
		Commercial/Industrial	$0.18 per sq. ft ($175.00 min)	$0.18 per sq. ft ($250.00 min)	2027
		Commercial/Industrial Remodeling	$15.00 per thousand of estimated cost ($175.00 min) plus mechanicals	$15.00 per thousand of estimated cost ($250.00 min) plus mechanicals	2027
		Comm/Industrial Early Start	$150.00	$150.00	2025
		Commercial and Industrial Bld. Plan Review < 50,000cu. Ft.	See Table 302.31-2 on State form SBD-118(R09/12) (Min. fee is $250)	See Table 302.31-2 on State form SBD-118(R09/12) (Min. fee is $250)	2026
		Commercial and Industrial Plumbing Plan Review < 50,000cu. ft.	See DSPS 32.64-1	See DSPS 32.64-1	2026
207	Building Permits	Reinspection Fee	NA	$100.00	2027
	Erosion Control and Stormwater Management				
425	Erosion Control/Stormwater Management Fees	Erosion Control Compliance and Management	Fees calculated by square footage and duration of land disturbance. ($250.00 min)	Fees calculated by square footage and duration of land disturbance. ($250.00 min)	2024
	Planning & Zoning				
525	Site Plan Review				
	Commercial		$300.00	$300.00	2024
	Industrial		$500.00	$500.00	2024

Village of Kimberly

Fee Schedule

				Effective January 1, 2027	
Code Section	**Fee Type**	**Description**	**2026 Fee**	**2027 Fee**	**Last Updated**
	Zoning Permits				
	Residential		$100.00	$100.00	2025
	Commercial		$250.00	$250.00	2024
	Industrial		$300.00	$300.00	2024
525-46	Conditional Use Permit		$350.00	$350.00	2025
525-40 B.	Planned Unit Development		$450.00	$450.00	2025
	Certified Survey Map		$75.00	$75.00	2024
	Plat (Subdivision)				
	Preliminary Plat Review		$200 + $5/lot	$200 + $5/lot	2024
	Final Plat Review		$100 + $5/lot	$100 + $5/lot	2024
	Condominium Plat Review		$300 + $5/unit	$300 + $5/unit	2024
	Reapplication each (Preliminary & Final)		$50.00	$50.00	
525-126 E.	Zoning Amendment, Rezoning		$350.00	$350.00	2025
525-129 F.	Variance-Board of Appeals		$500.00	$500.00	2025

Village of Kimberly
REQUEST FOR BOARD CONSIDERATION

ITEM DESCRIPTION: Alex Air Refund Deposit

REPORT PREPARED BY: Fire Chief Chad Smith

REPORT DATE: November 2, 2026

ADMINISTRATOR'S REVIEW / COMMENTS:

No additional comments to this report DLB

See additional comments _____

EXPLANATION:

Alex Air was unable to fulfill the complete order of SCBA quick-connect parts required for the Kimberly Fire Department SCBA packs and bottles. The unneeded items were returned, and Alex Air provided a refund of $4,522.12 for the returned equipment.

RECOMMENDED ACTION:

Approve this request to deposit the returned funds in the Kimberly Fire Department Donation Trust Fund, 101-5700-922.

Village of Kimberly
REQUEST FOR BOARD CONSIDERATION

ITEM DESCRIPTION: SCBA Quick Connectors & Adapters

REPORT PREPARED BY: Fire Chief Chad Smith

REPORT DATE: November 2, 2026

ADMINISTRATOR'S REVIEW / COMMENTS:

No additional comments to this report DLB _____

See additional comments _____

EXPLANATION:
The Kimberly Fire Department applied for and was selected as a recipient of the 2026 Capital Credit Union Elevate Communities Grant. The grant application was submitted to support the purchase of SCBA bottle quick connectors and cascade (refill station) adapters. These components improve the efficiency of SCBA bottle refilling, reduce wear and tear on both the SCBA bottles and refill station equipment, and assist with faster bottle exchanges during emergency operations.

With the award of grant funding, the Kimberly Fire Department is requesting approval to purchase 16 quick connectors for department SCBA packs at a total cost of $6,345. The equipment proposed for purchase is identified in the attached quote from MacQueen.

- 16 SCBA Adapters

Due to Alex Air being unable to provide the pack adapters, we had to source the parts from Macqueen, which resulted in an increase of $1,822.88. However, this does include Macqueen coming to install and certify the installation of the parts which was not something that would be provided by Alex Air.

RECOMMENDED ACTION:
Approve this request to purchase the 16 SCBA Pack Connectors in the amount of $6,345.00 from the Fire Department Donation Trust Fund 101-5700-922.