

VILLAGE OF LITTLE CHUTE

2025 ADOPTED BUDGET

Adopted: November 6, 2024



Village of Little Chute
108 W Main Street
Little Chute WI 54140



To: Village President and Board of Trustees
 From: Beau Bernhoft, Village Administrator
 Date: November 7, 2024
 Subject: 2025 Budget

We are proud to present you with the 2025 Budget for the Village of Little Chute. First, this budget continues to fund high-quality, efficient, and affordable services while preparing the Village of Little Chute for long-term financial success through strategic investments in our community. The Village has undertaken several initiatives designed to improve the framework in which we provide services and operate as an organization:

- Strategic and downtown planning
- Effective and efficient utilization of our personal, organizational, and capital assets
- Consistent citizen outreach
- Emphasis on strategic economic development opportunities
- Workforce development
- Continuous process improvement efforts

The 2025 Budget continues those investments and initiatives focusing on public safety with the construction of our new fire station and addition of a police officer. The long-range infrastructure plans also can be referenced in our 2025-2029 Capital Improvement Plan (CIP)¹. In addition to public safety investments, the 2025 Budget continues to provide our citizens with quality services.

The overall equalized property value (Tax Incremental District out) for the Village increased 6.30% while the tax levy increased 3.42%. The aggregate ratio (.742204169) continues to decrease from the reassessment completed for the 2021 tax rates (2022 Budget). The interim market update in 2025 will be necessary to comply with WI Statute 70.05(5) that requires a municipality's assessed value of major classes of property be within 10% of full value once every five years. The 2024 assessed tax rate for the 2025 Budget is \$6.7624 up from the 2023 assessed rate of \$6.5203 (3.71% increase). The 2024 equalized tax rate of \$5.0190 is down from the 2023 rate of \$5.1585 (2.70% decrease). Notable additions or changes to the 2025 Budget by fund include:

General Fund - The General Fund is a major fund for the Village of Little Chute and accounts for all financial resources required to operate General Government, Public Safety (excluding Fox Valley Metro Police Department), Public Works, Culture-Recreation-Education, Conservation & Development, and other financial uses. The 2025 General Fund Budget increases total fund expenses by \$88,155 or 1.84% offset by revenue increases of \$96,019 or 2.54%. The tax levy for the General Fund decreases by \$7,864 or .84% for a total of \$929,896. Long-term cost-effective succession planning will increase the educational or equivalent experience of the Payroll and Benefit Specialist position escalating the pay grade one level (\$4,336) to gain efficiencies allowing services to be met with same number of staff. All other services in 2025 across the General Fund are projected to be maintained despite the inflationary environment.

Special Revenue Funds - The Special Revenue Funds are used to account for the proceeds of specific revenue sources that are restricted to particular expenditures. The Village of Little Chute has ten different Special Revenue Funds. Expenditures across all Special Revenue Funds decreased 8.96% in 2025, totaling \$7,166,198. Most of the expenditures in these funds (63.9%) are attributable to Fox

¹ The 2025-2029 CIP can be found here: [FINAL-2025-2029-CIP \(littlechutewi.org\)](https://www.littlechutewi.org/FILES/FINAL-2025-2029-CIP)

Valley Metro Police Department. In 2025, total expenses for this effort are at \$4,579,727, an increase of \$274,319 or 6.37%. Due to the joint nature of the Fox Valley Metro Police Department, the Village of Little Chute's share of the increase in tax levy is \$187,412 or 7.39%. The addition of a police officer allows to staff shifts with three officers and eliminates shift bumping reducing the stress load on the officers.

Other increases in the Special Revenue Fund in 2025 include an increase of \$30,638 in the tax levy for the Library to fund \$36,096 in additional expenses (increase hours of the final Library Assistant position from 15 to 20 hours per week) not covered by the trust fund (space needs study \$15,000). The Sanitation Fund has an increase of \$142,398 (landfill tipping fees and cost of fleet) that will result in a rate increase ranging from 6-10% based on size of the container.

Debt Service – Projected December 31, 2024, Village of Little Chute will have \$25.3 million of outstanding debt. This will represent ~32% of the Village's legal debt limit below the Village's target of 50% . Our fiscally responsible Fund Balance and Reserve Policy that assigns a minimum of 50% of any positive year end variance to reduce debt is further enhanced by an 8.83% increase in our equalized value. The 2025 Budget anticipates a debt sale of \$8,210,000 offset by 2025 principal payments results in an estimated \$30.9 million outstanding or ~37% of the legal debt limit on December 31, 2025.

Capital Project Funds – These accounts manage the fiscal resources to be used for the acquisition or construction of major facilities or infrastructure. There are nine accounts within this fund category. Primary sources of revenue in these accounts are tax levy, special assessments, intergovernmental revenues, and debt proceeds. Expenditures in Capital Projects are proposed to be \$14,517,887 in 2025 including \$6,400,000 for the construction of the fire station and \$1,707,750 for Ebben Trail and Storm Phase IV. The Tax Incremental Districts will pay over \$3,110,000 in development incentives plus transfer \$1,519,046 of tax increment to fund debt service on prior year capital project expenditures.

Utilities (Proprietary Funds) – The Village of Little Chute's Water, Sewer, and Stormwater Utilities are operated as proprietary funds. The Sewer rate study that was placed on hold as we worked through complex meter issues with our industrial and public authority customers is finalized with an average increase of 4% (varies by customer class). The Sewer Utility will focus on inflow and infiltration efforts while monitoring the Heart of the Valley interceptor work occurring in the Village limits. The 2025 Water Budget includes funds to potentially start a rate study dependent upon the rate of return results compared to the Public Service Commission allowable benchmarks. Increasing Department of Natural Resources and Environmental Protection Agency requirements place stress on maintaining positive cash flow in our expanding Village. Capital items include contributed capital from Tax Incremental District 7 for Ebben Storm Phase IV, the proposed Mazzanti Estates development, and future water tower planning (engineering and location search). The Water Utility continues the progress of cellular meter installations while the Stormwater Utility continues work to provide safe, dependable surface drainage including dredging, invasive vegetation, and embankment work on our existing stormwater ponds. The ongoing use of key fiscal ratios provides appropriate and informed fiscal metrics to monitor fiscal administration for all three Utilities.

CONCLUSION - In 2025, we will continue to make investments that enable our organization to leverage the resources we have in the continuation and improvement of a wide array of services that the Village of Little Chute provides. As we consider these important decisions, it is vital that the Village Board and all team members remember that our mission of preserving community character, enhancing quality of life, and building a sustainable community for future generations through visionary leadership and citizen engagement is vital.

I would like to thank all Department Heads and staff for responsible and accurate budget submittals. The team working on behalf of the Village of Little Chute takes great pride in their work and it shows! Together we will continue our dedication to exceed expectations and expand our communities' horizons.

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VILLAGE OF LITTLE CHUTE

RESOLUTION NO. 18, SERIES OF 2024

A RESOLUTION ADOPTING THE 2025 BUDGET AND
ESTABLISHING THE TAX LEVY.

WHEREAS, Chapter 16 Article II, Section 16-31 of the Village of Little Chute requires an annual budget appropriating monies to finance activities of the Village for the ensuing fiscal year; and

WHEREAS, the Village Board of Trustees has duly considered and discussed a Budget for 2025 as recommended by the Village Administrator; and

WHEREAS, the Village Board of Trustees held a public hearing on the 2025 Budget on November 6, 2024, as required; and

WHEREAS, the 2025 Budget requires a tax levy to partially finance the appropriations;

NOW, THEREFORE, BE IT RESOLVED by the Village Board of Trustees, Village of Little Chute, Wisconsin, that:

Budgeted revenue estimates and expenditure appropriations for the year 2025 for the Village's General Fund, Special Revenue Funds, Debt Service Funds, and Capital Project Funds be, and are hereby adopted as set forth below in summary and established by department or cost center in the budget document:

BE IT FURTHER RESOLVED, that the property tax levy required to finance the 2025 Budget be certified as follows:

<u>Fund Name</u>	<u>Tax Levy</u>
General Fund	\$ 929,896
Fire Equipment	100,000
Aquatics	141,393
Library/Civic Center	557,901
Fox Valley Metro Police	2,722,538
Nelson Crossing Maintenance	3,482
Debt Service	1,263,575
Major Capital Projects	70,000
Fleet	35,000
Facilities & Technology	139,000
	<hr/>
Total	\$ 5,962,785

Introduced, approved, and adopted: November 6, 2024

VILLAGE OF LITTLE CHUTE

By:

Michael R. Vanden Berg
Michael Vanden Berg, Village President

Attest:

Laurie Decker

Laurie Decker, Village Clerk

2025 ADOPTED BUDGET
VILLAGE OF LITTLE CHUTE 2025 BUDGET
ASSESSED TAX RATES

Outagamie County/ Appleton School Dist.	Assessed 2023 Tax Rate (2024 Budget)	Assessed 2024 Tax Rate (2025 Budget)	Increase (Decrease)	Percent Change
Village	\$ 6.5203	\$ 6.7624	\$ 0.2421	3.71%
Public Schools	8.2543	8.2138	(0.0405)	-0.49%
Technical College	0.9331	0.9636	0.0305	3.27%
County	3.6152	3.7241	0.1089	3.01%
GROSS TAX RATE	19.3229	19.6639	0.3410	1.76%
Less State Credits	1.2903	1.3026	0.0123	0.95%
NET TAX RATE	\$ 18.0326	\$ 18.3613	\$ 0.3287	1.82%

Outagamie County/ Kaukauna School Dist.	Assessed 2023 Tax Rate (2024 Budget)	Assessed 2024 Tax Rate (2025 Budget)	Increase (Decrease)	Percent Change
Village	\$ 6.5203	\$ 6.7624	\$ 0.2421	3.71%
Public Schools	7.7545	9.2557	1.5012	19.36%
Technical College	0.9331	0.9636	0.0305	3.27%
County	3.6152	3.7241	0.1089	3.01%
GROSS TAX RATE	18.8231	20.7058	1.8827	10.00%
State Credits	1.2903	1.3026	0.0123	0.95%
NET TAX RATE	\$ 17.5328	\$ 19.4032	\$ 1.8704	10.67%

Outagamie County/ Little Chute School Dist.	Assessed 2023 Tax Rate (2024 Budget)	Assessed 2024 Tax Rate (2025 Budget)	Increase (Decrease)	Percent Change
Village	\$ 6.5203	\$ 6.7624	\$ 0.2421	3.71%
Public Schools	8.4407	8.2367	(0.2040)	-2.42%
Technical College	0.9331	0.9636	0.0305	3.27%
County	3.6152	3.7241	0.1089	3.01%
GROSS TAX RATE	19.5093	19.6868	0.1775	0.91%
State Credits	1.2903	1.3026	0.0123	0.95%
NET TAX RATE	\$ 18.2190	\$ 18.3842	\$ 0.1652	0.91%

2025 ADOPTED BUDGET
VILLAGE OF LITTLE CHUTE 2025 BUDGET
EQUALIZED TAX RATES

Outagamie County/ Appleton School Dist.	Equalized 2023 Tax Rate (2024 Budget)	Equalized 2024 Tax Rate (2025 Budget)	Increase (Decrease)	Percent Change
Village	\$ 5.1585	\$ 5.0190	\$ (0.1395)	-2.70%
Public Schools	6.5304	6.0997	(0.4307)	-6.60%
Technical College	0.7382	0.7152	(0.0230)	-3.12%
County	2.8603	2.7641	(0.0962)	-3.36%
GROSS TAX RATE	15.2874	14.5980	(0.6894)	-4.51%
Less State Credits	1.0209	0.9668	(0.0541)	-5.30%
NET TAX RATE	\$ 14.2665	\$ 13.6312	\$ (0.6353)	-4.45%

Outagamie County/ Kaukauna School Dist.	Equalized 2023 Tax Rate (2024 Budget)	Equalized 2024 Tax Rate (2025 Budget)	Increase (Decrease)	Percent Change
Village	\$ 5.1585	\$ 5.0190	\$ (0.1395)	-2.70%
Public Schools	6.1349	6.8631	0.7282	11.87%
Technical College	0.7382	0.7152	(0.0230)	-3.12%
County	2.8603	2.7641	(0.0962)	-3.36%
GROSS TAX RATE	14.8919	15.3614	0.4695	3.15%
State Credits	1.0209	0.9668	(0.0541)	-5.30%
NET TAX RATE	\$ 13.8710	\$ 14.3946	\$ 0.5236	3.77%

Outagamie County/ Little Chute School Dist.	Equalized 2023 Tax Rate (2024 Budget)	Equalized 2024 Tax Rate (2025 Budget)	Increase (Decrease)	Percent Change
Village	\$ 5.1585	\$ 5.0190	\$ (0.1395)	-2.70%
Public Schools	6.6779	6.1166	(0.5613)	-8.41%
Technical College	0.7382	0.7152	(0.0230)	-3.12%
County	2.8603	2.7641	(0.0962)	-3.36%
GROSS TAX RATE	15.4349	14.6149	(0.8200)	-5.31%
State Credits	1.0209	0.9668	(0.0541)	-5.30%
NET TAX RATE	\$ 14.4140	\$ 13.6481	\$ (0.7659)	-5.31%

2025 ADOPTED BUDGET

GENERAL FUND SUMMARY

	ACTUAL 2022	ACTUAL 2023	BUDGET 2024	AMENDED BUDGET 2024	YTD 2024	ESTIMATED 2024	BUDGET 2025
REVENUES							
Taxes	1,089,854	1,156,234	986,870	986,870	979,845	982,287	975,618
Intergovernmental	2,471,461	2,551,429	2,951,976	2,951,976	1,130,135	2,964,747	2,999,461
Licenses and Permits	238,806	169,893	109,005	109,005	75,991	76,878	82,690
Public Charges for Services	121,026	138,587	122,185	122,185	123,979	130,433	129,925
Intergovernmental Charges for Services	30,035	33,622	30,700	30,700	16,027	30,700	31,100
Fines and Forfeitures	86,768	90,394	88,500	88,500	72,830	93,200	92,300
Investment Income	(15,497)	227,040	62,020	62,020	187,434	190,385	115,100
Interest on Advances	49,294	50,190	45,345	45,345	32,510	48,840	49,425
Other	92,913	122,637	108,300	150,293	142,508	190,094	116,437
Total Revenues	4,164,660	4,540,026	4,504,901	4,546,894	2,761,259	4,707,564	4,592,056
EXPENDITURES							
General Government	1,206,152	1,113,279	1,529,651	1,862,614	1,079,457	1,667,071	1,531,689
Public Safety	890,318	863,665	767,009	801,009	548,320	776,030	758,023
Public Works	955,308	1,140,313	1,323,217	1,439,617	849,834	1,402,862	1,373,294
Culture, Recreation and Education	902,720	953,098	1,057,271	1,104,364	797,592	1,086,690	1,087,511
Conservation and Development	103,315	93,804	107,753	107,753	85,816	200,226	122,539
Capital Outlay	56,699	128,854	-	15,000	-	15,000	-
Total Expenditures	4,114,512	4,293,013	4,784,901	5,330,357	3,361,018	5,147,879	4,873,056
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	50,148	247,013	(280,000)	(783,463)	(599,760)	(440,315)	(281,000)
OTHER FINANCING SOURCES AND (USE)							
Sale of Village Properties	3,710	180,592	4,000	4,000	41,526	43,256	5,000
Transfers In	220,000	216,000	216,000	222,900	174,907	328,913	216,000
Transfers Out	(638,000)	-	-	(1,421,000)	(1,421,000)	(1,421,000)	-
Total Other Financing Sources (Use)	(414,290)	396,592	220,000	(1,194,100)	(1,204,567)	(1,048,831)	221,000
NET CHANGE IN FUND BALANCE	(364,142)	643,605	(60,000)	(1,977,563)	(1,804,326)	(1,489,146)	(60,000)
FUND BALANCE - BEGINNING	5,473,781	5,109,639	5,753,244	5,753,244	5,753,244	5,753,244	4,264,098
FUND BALANCE - ENDING	5,109,639	5,753,244	5,693,244	3,775,681	3,948,918	4,264,098	4,204,098
RESTRICTED FOR ADVANCES	1,747,577	1,626,182	1,446,500	1,667,000	1,643,000	1,643,000	1,672,000
ASSIGNED FUND BALANCE	1,803,871	2,480,143	2,480,143	460,000	460,000	560,000	460,000
DESIGNATED FOR WORKING CAPITAL	1,117,559	1,196,225	1,196,225	1,196,225	1,196,225	1,196,225	1,218,264
UNRESTRICTED FUND BALANCE	440,632	450,694	570,376	452,456	649,693	864,873	853,834
GENERAL FUND BALANCE (DEFICIT)	5,109,639	5,753,244	5,693,244	3,775,681	3,948,918	4,264,098	4,204,098

2025 ADOPTED BUDGET

2025 ADOP TED BUDGET									INCREASE	% CHANGE	
									(DECREASE) 2024	2024	
ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2022	ACTUAL 2023	BUDGET 2024	BUDGET 2024	YTD 2024	ESTIMATED 2024	BUDGET 2025	BUDGET	BUDGET	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 3.0%
GENERAL FUND REVENUES											
Taxes											
101-31111	GENERAL PROPERTY TAXES	1,052,319	1,108,883	937,760	937,760	937,761	937,761	929,896	(7,864)	-0.84%	Nestle Refund due to appeal in 2022, appeal outstanding for 2023
101-31140	MOBILE HOME PROPERTY TAX	32,778	35,031	33,150	33,150	34,947	35,000	35,000	1,850	5.58%	Adjust to recent occupancy trends at the mobile home parks
101-31200	USE-VALUE PENALTY TAX	-	8,035	11,460	11,460	5,326	5,326	6,222	(5,238)	-45.71%	2023 Setzer Property and Robs Import; 2024: Better Way, Cavaini Baseball 2025 Excelerate
101-31250	ROOM TAX	4,757	4,285	4,500	4,500	1,811	4,200	4,500	-	0.00%	Growth has stabilized, Draft in Green Bay 2025
Total Taxes		1,089,855	1,156,234	986,870	986,870	979,845	982,287	975,618	(11,252)	-1.14%	
Licenses and Permits											
101-32110	LIQUOR & MALT BEV LICENSE	11,755	12,576	12,000	12,000	11,783	12,000	12,000	-	0.00%	
101-32120	OPERATORS LICENSE	9,897	7,280	7,000	7,000	6,748	6,748	7,000	-	0.00%	
101-32140	CIGARETTE LICENSE	325	300	300	300	250	300	300	-	0.00%	
101-32150	MOBILE HOME LICENSE	918	458	460	460	-	460	460	-	0.00%	
101-32160	WEIGHTS/MEASURES	8,561	12,120	12,000	12,000	11,930	11,930	12,080	80	0.67%	
101-32170	DOG LICENSES	1,939	1,835	1,800	1,800	2,645	1,825	1,825	25	1.39%	Settlement with County for their share of revenue to occur in November for 2023
101-32190	OTHER LICENSE	135	372	125	125	325	325	325	200	160.00%	Mainly solicitors permits
101-32200	ALCOHOL PERMITS	65	75	70	70	-	-	-	(70)	-100.00%	Permit requirement updated December 2023 -no alcohol permit needed Civic Center rental
101-32210	BUILDING PERMITS	49,056	26,326	50,000	50,000	20,054	20,500	25,000	(25,000)	-50.00%	2024 was overestimated, slight increase in 2025 for Founders and Mazzanti Estates
101-32220	ELECTRICAL PERMITS	7,630	5,560	6,000	6,000	3,284	3,500	5,000	(1,000)	-16.67%	One to one replacements and maintenance do not require permits, adhering to our code
101-32230	HEATING PERMITS	10,940	3,755	5,000	5,000	2,000	2,000	4,000	(1,000)	-20.00%	One to one replacements and maintenance do not require permits, adhering to our code
101-32240	PLUMBING PERMITS	7,440	3,415	4,000	4,000	3,870	4,000	4,000	-	0.00%	Only can charge for residential permits and small commercial (under 15 fixtures)
101-32260	SIDEWALK PERMITS	-	-	-	-	40	40	150	150	#DIV/0!	Permit is for those installing new sidewalk where it did not exist previously, Founders Estate
101-32270	STREET/CURB PERMITS	49,871	15,798	10,000	10,000	12,338	12,500	10,300	300	3.00%	TDS & ATT Fiber Installation is winding down
101-32290	OTHER PERMITS	258	390	250	250	725	750	250	-	0.00%	Special events, sandwich board sign
Total Licenses and Permits		158,790	90,259	109,005	109,005	75,991	76,878	82,690	(26,315)	-24.14%	
Intergovernmental Aid											
101-33110	FEDERAL GRANT	-	1,176	1,926	1,926	750	750	-	(1,926)	-100.00%	Elections Accessibility and Absentee Ballot Grant
101-33210	STATE SHARED REVENUE	1,520,238	1,519,934	1,922,601	1,922,601	288,390	1,922,354	1,965,579	42,978	2.24%	\$401,545 supplemental aid was new for 2024, \$410,781 projection for 2025
101-33215	STATE EXEMPT COMPUTER AID	29,069	29,069	29,069	29,069	29,069	29,069	29,069	-	0.00%	
101-33216	STATE EXPENDITURE RESTRAINT	85,816	79,991	68,050	68,050	68,050	68,050	68,050	-	0.00%	Payments in 2025 will be same as 2024, base will be adjusted in 2026
101-33217	PERSONAL PROPERTY AID WI ACT12	-	-	-	-	-	-	69,442	69,442	#DIV/0!	
101-33218	STATE AID - PERSONAL PROPERTY	39,959	39,959	39,959	39,959	39,959	39,959	39,959	-	0.00%	Per State estimate
101-33219	STATE AID-VIDEO SERVICE PROV	19,266	19,266	19,266	19,266	19,266	19,266	19,266	-	0.00%	
101-33220	STATE AID LOCAL STREETS	699,737	779,503	778,856	778,856	584,229	778,971	701,074	(77,782)	-9.99%	Per DOT Estimate
101-33230	STATE AID CONNECTING STREETS	32,257	32,298	39,249	39,249	34,466	40,372	46,022	6,773	17.26%	Per DOT Estimate
101-33240	STATE FIRE INSURANCE PREMIUM	45,119	50,233	50,000	50,000	60,966	60,966	58,000	8,000	16.00%	Estimate based on actual received in 2023 and potential for hold harmless adjustments
101-33312	LANDFILL FIRE PROTECTION FEES	3,000	6,460	3,000	3,000	4,990	4,990	3,000	-	0.00%	2023/2024 also included fire response invoice
Total Intergovernmental Aid		2,474,461	2,557,889	2,951,976	2,951,976	1,130,135	2,964,747	2,999,461	47,485	1.61%	

2025 ADOPTED BUDGET

2023 ADOPTED BUDGET								INCREASE	% CHANGE	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 3.0%	
		AMENDED				(DECREASE) 2024	2024				
ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2022	ACTUAL 2023	BUDGET 2024	BUDGET 2024	YTD 2024	ESTIMATED 2024	BUDGET 2025	BUDGET	BUDGET	
Public Charges for Service											
101-34101	PROPERTY INQUIRY FEES	7,415	5,630	4,400	4,400	4,755	5,000		(4,400)	-100.00%	Market peak was reached and subsiding to active level but not peak sales
101-34102	PLAT REVIEW/CSM FEES	2,050	2,855	1,500	1,500	1,888	1,900	2,000	500	33.33%	Proposing an increase in fees to better reflect staff time
101-34103	PUBLICATION FEES	725	775	750	750	725	725	725	(25)	-3.33%	
101-34110	PLAN REVIEW FEES	2,400	4,700	2,000	2,000	3,000	3,000	4,000	2,000	100.00%	Proposing an increase in fees to better reflect staff time
101-34290	CROSSING GUARD REIMBURSEMENT	27,035	27,162	30,700	30,700	16,027	30,700	31,100	400	1.30%	
101-34300	FREON STICKERS	1,240	1,860	1,200	1,200	1,080	1,600	1,600	400	33.33%	
101-34303	YARD WASTE STICKERS	7,500	7,194	6,035	6,035	7,336	7,325	6,900	865	14.33%	Limited number of homes being built in the Village (\$20 for new and \$5 renewal)
101-34305	SNOW REMOVAL	1,600	4,100	1,500	1,500	400	1,500	1,500	-	0.00%	
101-34401	PARK SHELTER RENTAL FEES (TX)	8,838	8,243	9,500	9,500	8,795	9,000	13,000	3,500	36.84%	Fee increases and volume adjustment to recent trends
101-34402	TERRACE TREES (TX)	1,215	1,741	1,600	1,600	667	800	1,600	-	0.00%	Updating for recent trends
101-34403	VILLAGE HALL PLAZA RENTAL	-	-	-	-	160	160	-	-	#DIV/0!	
101-34411	LEAGUE/FIELD USE FEES	10,775	12,125	11,500	11,500	12,153	12,200	13,000	1,500	13.04%	Fee increases and volume adjustment to recent trends
101-34412	REC SPONSOR FEES	11,490	13,440	11,000	11,000	11,460	11,460	11,400	400	3.64%	Increasing budget to reflect increased sponsor participation
101-34413	REC INSTRUCTION/EVENTS	48,483	56,703	56,000	56,000	57,585	57,100	56,000	-	0.00%	Increase reflects price increases approved by Park Plan Commission for 11 programs
101-34414	SENIOR BUS TRIP-KIMBERLY SPON	-	116	-	-	101	-	-	-	#DIV/0!	Kimberly is running program, check will be cut clearing account to \$0 for VLC participants
101-34420	EVERY KID COUNTS	550	550	500	500	800	800	500	-	0.00%	Update based on 2022 and 2023 actual
101-34431	FOOTBALL FEES/ADMISSIONS (TX)	10,333	9,317	9,000	9,000	8,731	9,000	9,000	-	0.00%	2021 includes an extra home game, 2022/2023 (normal) is 4 home games
101-34432	YOUTH FOOTBALL BANQUET	3,242	2,791	3,200	3,200	-	3,350	3,200	-	0.00%	2023 Budget was low based on attendance for past two years
101-34441	WEED CUTTING (TX)	1,040	378	1,000	1,000	662	1,000	1,000	-	0.00%	
101-34901	OTHER CHARGES FOR SERVICES	2,123	6,070	1,500	1,500	3,668	4,500	4,500	3,000	200.00%	Rock Cancer 50% billing, Open Records, NSF
101-34990	CASH OVER/(SHORT)	7	(1)	-	-	13	13	-	-	#DIV/0!	
Total Public Charges for Service		148,061	165,750	152,885	152,885	140,006	161,133	161,025	8,140	5.32%	
Fines and Forfeitures											
101-35101	COURT FINES	71,558	73,999	77,000	77,000	60,250	79,000	79,300	2,300	2.99%	
101-35201	PARKING VIOLATIONS	15,210	15,895	11,500	11,500	12,380	14,000	13,000	1,500	13.04%	Staffing shortages result in reactive vs proactive operations shift so revenue impacted
101-35301	FALSE ALARMS	-	500	-	-	200	200	-	-	#DIV/0!	
Total Fines and Forfeitures		86,768	90,394	88,500	88,500	72,830	93,200	92,300	3,800	4.29%	
Interest											
101-36101	INTEREST ON INVESTMENTS	69,780	201,005	60,000	60,000	148,315	175,000	90,000	30,000	50.00%	Market fluctuations and cash flow
101-36103	INTEREST ON ADVANCE	49,294	50,190	45,345	45,345	32,510	48,840	49,425	4,080	9.00%	TID 4 Advance paid off in 2023
101-36500	GAIN/LOSS ON INVESTMENTS	(85,499)	25,934	2,000	2,000	38,734	15,000	25,000	23,000	1150.00%	Unrealized losses will not be recognized as assets will be held until maturity; market impact
101-38105	INTEREST ON TAXES	221	106	20	20	385	385	100	80	400.00%	Personal Property is being eliminated
Total Interest		33,795	277,235	107,365	107,365	219,944	239,225	164,525	57,160	53.24%	
Miscellaneous Revenue											
101-38221	RENT FROM MUNICIPAL UTILITIES	29,529	31,800	31,800	31,800	23,850	31,800	30,437	(1,363)	-4.29%	Based on 2023 ACFR Property Base - 33% GF, 18% Sewer, 17% Water and 32% Storm
101-38241	EQUIPMENT RENTAL AND LABOR	600	-	500	500	-	-	-	(500)	-100.00%	Fire call spill clean up
101-38251	PROPERTY RENTAL	6,000	6,000	6,000	6,000	3,000	6,000	6,000	-	0.00%	Rosella Ebben
101-38301	DONATIONS	7,975	26,220	-	37,993	29,129	29,629	-	-	#DIV/0!	
101-38303	FIRE DONATIONS	3,575	30,684	-	4,000	4,100	4,100	-	-	#DIV/0!	
101-38401	FRANCHISE FEES	80,016	79,633	70,000	70,000	43,864	80,000	80,000	10,000	14.29%	Fee decreased from 4.5% to 4% in 2022, TDS option bringing in some additional revenue
101-38611	PROP/LIABILITY INS DIVIDENDS	7,901	7,452	-	-	9,178	9,178	-	-	#DIV/0!	Dependent on operating results for the League so no guarantee of a dividend
101-38621	DAMAGE TO VILLAGE PROPERTY	10,443	15,604	-	-	5,240	5,240	-	-	#DIV/0!	Fire Truck Claim to League (2022), Traffic Control Light Damage (2023 and 2024)
101-38622	OTHER CLAIM REIMBURSEMENT	21,040	-	-	-	24,147	24,147	-	-	#DIV/0!	League Reimb Rebound Work Comp 22, now provided (expense 101-51900-203), claims 2024
Total Miscellaneous Revenue		167,079	197,394	108,300	150,293	142,508	190,094	116,437	8,137	7.51%	
Other Financing Sources											
101-39050	SALE OF VILLAGE PROPERTY	3,710	180,592	1,500	1,500	38,752	38,756	1,500	-	0.00%	Stephen St/Nixon St 2023; 2024 DOT Ongoing sale of iron and metal - price varies
101-39101	TRANSFER FROM OTHER FUNDS	4,000	-	-	6,900	12,907	112,913	-	-	#DIV/0!	Beautification Promotional Fund, ARPA yard site connection LC CAN, Business Retention
101-39110	OTHER FINANCING SOURCES	5,850	4,876	2,500	2,500	2,774	4,500	3,500	1,000	40.00%	Mainly Purchasing Card Rebate; Flex spending forfeitures
101-39310	PILOT-MUNICIPAL UTILITY	216,000	216,000	216,000	216,000	162,000	216,000	216,000	-	0.00%	
Total Other Financing Sources		229,560	401,468	220,000	226,900	216,433	372,169	221,000	1,000	0.45%	
TOTAL GENERAL FUND REVENUE		4,388,370	4,936,622	4,724,901	4,773,794	2,977,692	5,079,733	4,813,056	88,155	1.87%	

CATEGORY
DEPARTMENT
ACCOUNT ORGANIZATION

General Government
Village Board
101-51110

MISSION:

The mission of the Village Board is to preserve a high quality of life for our residents, businesses, property owners and organizations in a prudent and efficient manner. The Village Board shall function as stewards of the community to address the needs of our stakeholders by implementing and upholding the Village Code of Ordinances.

PERFORMANCE MEASUREMENTS

	<u>Actual 2022</u>	<u>Actual 2023</u>	<u>Projected 2024</u>	<u>Target 2025</u>
Village Board Meeting Hours	49	48	31	35
Ordinances Adopted	3	8	10	12
Resolutions Passed	25	22	18	20
Committee Meetings Held	93	81	62	66

2025 GOALS

1. Strive to attend at least 95% of the Village Board and assigned committee meetings, as well as other necessary or applicable meetings involving the Village of Little Chute.
2. Maintain a professional atmosphere during Village Board meetings; address issues honestly and fairly and respect the positions and opinions of others.
3. Continue a strong relationship with surrounding municipalities and taxing jurisdictions.
4. Maintain a positive and respectful relationship with Department Heads, the public, and staff members to promote the best interests of the Village.
5. Continue to exercise policy direction with decisions that are clear and in the best interest of the Village as a whole.
6. Work diligently toward policy decisions using staff whenever it is needed and be willing to accept and respect the will of the majority.
7. Continue to support and offer guidance on efforts related to updating planning documents like the Comprehensive Plan, Strategic Plan and formulate a new 2026-2030 Downtown Master Plan (completed collaboratively in-house).

8. Utilization of resources such as the Wisconsin League of Municipalities for training and education purposes whenever possible.

SIGNIFICANT PROGRAM/COST CHANGES

1. Increase to the annual League of Wisconsin Municipalities membership dues. This change was a \$744 increase for 2025. We are not expecting another increase in membership dues in 2026.

PERSONNEL CHANGES/JUSTIFICATION

None

2024 ACHIEVEMENTS

1. Continued efforts on several initiatives aimed at completing the 2018-2022 Downtown Master Plan to assist in the development and redevelopment of the Downtown/Central Business District including the design of the Pine Street pedestrian mall, use of the Façade improvement loan program and addition of holiday lighting for the winter season.
2. Supported the Fire Department in the process to develop a new standalone fire station. Acquired additional property for the project, reviewed and selected both the design/engineering firm as well as the construction management representatives for the Village.
3. Reviewed and considered various development proposals across various sectors of the community that will enable the Village to continue to grow in a responsible manner.
4. Continued Capital Improvement Plan progress through various infrastructure projects across the Village.
5. Listened to various stakeholders of the Village to provide support and a voice for the community.

CAPITAL OUTLAY

None

2025 ADOPTED BUDGET											
ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2022	ACTUAL 2023	BUDGET 2024	AMENDED		ESTIMATED 2024	BUDGET 2025	INCREASE	% CHANGE	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 3.0%
					BUDGET 2024	YTD 2024			(DECREASE) 2024	2024	
									BUDGET	BUDGET	
GENERAL FUND EXPENSES											
Village Board											
101-51110-100	ELECTED WAGES	38,909	38,500	38,500	38,500	25,667	38,500	38,500	-	0.00%	
101-51110-103	SOCIAL SECURITY	3,351	3,518	3,457	3,457	2,220	3,457	3,495	38	1.10%	
101-51110-104	RETIREMENT	3	-	-	-	-	-	-	-	#DIV/0!	
101-51110-105	HEALTH INSURANCE	16	-	-	-	-	-	-	-	#DIV/0!	
101-51110-108	DENTAL INSURANCE	1	-	-	-	-	-	-	-	#DIV/0!	
101-51110-112	PER DIEM	-	675	750	750	-	700	750	-	0.00%	
101-51110-113	BOARD OF REVIEW	500	450	500	500	450	450	500	-	0.00%	
101-51110-114	BOARD OF APPEALS	-	70	200	200	-	-	200	-	0.00%	
101-51110-115	PLAN COMMISSION	1,600	1,750	1,800	1,800	1,350	1,800	1,800	-	0.00%	
101-51110-116	FIRE COMMISSION	600	1,150	700	700	400	700	700	-	0.00%	
101-51110-117	PARK COMMITTEE	1,250	2,700	1,500	1,500	1,000	3,000	2,000	500	33.33%	Additional meetings related to Heesakker Trust
101-51110-118	CDA	-	-	200	200	-	-	200	-	0.00%	
101-51110-119	SEXUAL OFFENDER BOARD	700	-	500	500	-	-	500	-	0.00%	
101-51110-120	DESIGN REVIEW BOARD	250	700	500	500	150	300	500	-	0.00%	
101-51110-201	TRAINING & CONFERENCES	520	1,239	3,000	3,000	33	2,500	3,000	-	0.00%	
101-51110-206	OFFICE SUPPLIES	-	-	300	300	31	100	300	-	0.00%	
101-51110-208	BOOKS,SUBSCRIPTIONS	3,876	4,193	4,743	4,743	4,742	4,743	5,487	744	15.69%	League Dues allocated to Village of Little Chute
101-51110-211	FOOD & PROVISION	-	-	200	200	-	200	200	-	0.00%	
101-51110-219	AWARDS & RECOGNITION	-	-	325	325	106	200	325	-	0.00%	
101-51110-221	SMALL EQUIPMENT	-	-	50	50	-	-	50	-	0.00%	
101-51110-262	LEGAL SERVICES	41,918	41,647	46,800	46,800	29,605	54,500	60,000	13,200	28.21%	Ongoing legal matters requiring more resources
Total Village Board		93,494	96,593	104,025	104,025	65,754	111,150	118,507	14,482	13.92%	

CATEGORY
DEPARTMENT
ACCOUNT ORGANIZATION

General Government
Administration
101-51400

MISSION:

It is the responsibility of the Village Administrator to provide overall direction for the Village government and daily operations in accordance with the policies and budget established by the Village Board. Village operations are reviewed and monitored to maximize efficiency of operations. In addition, recommendations are made to the Village Board and departments for changes in programs, operations, and policies. The Village Administrator also oversees the preparation and monitors the annual operating budget for the Village.

PERFORMANCE MEASUREMENTS

Strategic Initiative	Measures	Actual 2022	Actual 2023	Projected 2024	Target 2025
Fiscal Measures	Assessed Tax Rate	\$6.09	\$6.36	\$6.52	\$6.60
	Equalized Tax Rate	\$6.05	\$5.77	\$5.16	\$5.02
	G.O. Debt (per previous audit)	\$23.817M	\$28.432M	\$25.265M	\$28.786M
Economic Measures	Equalized Value	\$1.217B	\$1.462B	\$1.592B	\$1.656B
	Percent Change	11.5%	20.1%	8.83%	4.00%
Civic Engagement	Website Visits*	541,206	592,416	380,000	350,000
	Facebook Reach	344,585	529,144	500,000	510,000

* The Great Wisconsin Cheese Festival page attributed to the increased website visits. This event created their own website in 2024, attributing to the dramatic decrease in website visits.

2025 GOALS

1. Enhance an effective, successful, and professional working relationship with the Village Board, staff, community, and municipal partners. Onboarding and continued education for our newly elected leaders.
2. Provide guidance, insight, study, and review of municipal operations and policies with the staff and the Village Board to ensure that Village operations remain efficient and a reasonable value for the citizens of Little Chute, especially when compared with the neighboring municipal taxing jurisdictions.
3. Evaluate and develop changes and recommendations regarding Village policies and programs that affect how the Village conducts business and operations that will encourage both public input and acceptance of decisions affecting the citizens, taxpayers, and future residents of the Village.
4. Promote and market the Village as a positive and good place to invest in business, industrial, and residential economic development that will keep the Village growing and expanding within the parameters of the Village's adopted Comprehensive Plan.

5. Complete an updated Comprehensive Plan that lays the foundation for future growth in the Village and provides our team with direction for planning development and future critical infrastructure needs.
6. Complete an updated 5-year Strategic Planning process with various stakeholders that sets our team up for success both internally and externally.

SIGNIFICANT PROGRAM/COST CHANGES

1. Hiring a consultant to develop an updated Comprehensive Plan. Was unsuccessful in 2024 due to an unexpected leadership transition in Community Development.
2. Complete a community survey to gather input as part of the Strategic Plan Update. Understanding our organization's priorities is critical to ensure the right team members are available to undertake this initiative.

PERSONNEL CHANGES/JUSTIFICATION

None

2024 ACHIEVEMENTS

1. Assisted the Fire Department in the selection of the Fire Station Design/Engineering firm as well as the Construction Management firm. Design process to initiate and complete with construction to begin in 2025.
2. Assisted the Community Development Department during the unexpected departure of the Community Development Director. Hired and onboarded our new Director with seamless transition.
3. With extensive staff support, appropriately guided several advantageous development projects in the community.
4. Continued expansion efforts of the Little Chute Business Association (LCBA) to include our larger industrial stakeholders. Introduced turning the LCBA into a nonprofit organization that can undertake new promotional efforts on behalf of the Village.
5. Successfully transitioning the Market on Main event to our Windmill organization partners to lead planning and expansion efforts. Continuing to educate and share resources to help the Windmill lead this event in future years.
6. Expanding our connection to neighboring municipalities through cooperative efforts. Continuing to build strong relationships with our neighbors to cooperate and provide information in a timely manner to effectively grow with one another.

CAPITAL OUTLAY

None

2025 ADOPTED BUDGET

2023 ADOPTED BUDGET									INCREASE	% CHANGE	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 3.0%
ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2022	ACTUAL 2023	AMENDED		YTD 2024	ESTIMATED 2024	BUDGET 2025	(DECREASE) 2024	2024	
				BUDGET 2024	BUDGET 2024				BUDGET	BUDGET	
Administration											
101-51400-101	FULL-TIME WAGES	65,236	65,657	73,844	73,844	49,706	70,152	76,066	2,222	3.01%	Impact of COLA and step increases
101-51400-103	SOCIAL SECURITY	4,931	4,957	5,649	5,649	3,749	5,367	5,819	170	3.01%	Impact of COLA and step increases
101-51400-104	RETIREMENT	4,247	4,467	5,095	5,095	3,430	4,840	5,287	192	3.77%	WRS .05% increase and impact of wage increase
101-51400-105	HEALTH INSURANCE	5,603	5,346	8,055	8,055	4,312	8,055	2,880	(5,175)	-64.25%	Move to health incentive vs insurance plan
101-51400-107	LIFE INSURANCE	29	23	23	23	17	23	22	(1)	-4.35%	Decrease in rates from RFP process locked through 2027
101-51400-108	DENTAL INSURANCE	288	265	332	332	194	332	531	199	59.94%	Change from single to employee/spouse
101-51400-109	DISABILITY INSURANCE	152	145	163	163	106	163	151	(12)	-7.36%	Decrease in rates from RFP process locked through 2027
101-51400-201	TRAINING & CONFERENCE	3,307	702	2,500	2,500	584	1,224	2,500	-	0.00%	
101-51400-203	TELEPHONE	281	324	310	310	238	310	310	-	0.00%	
101-51400-204	CONTRACTUAL SERVICES	16,307	1,220	10,000	10,000	-	10,000	10,000	-	0.00%	Carryover remaining consulting from 24-25 to update Comp. Plan w CD
101-51400-206	OFFICE SUPPLIES	254	-	100	100	-	100	100	-	0.00%	
101-51400-207	PRINTING & REPRODUCTION	244	245	400	400	-	-	400	-	0.00%	
101-51400-208	BOOKS,SUBSCRIPTIONS	588	952	3,000	3,000	1,019	1,500	3,000	-	0.00%	
101-51400-211	FOOD & PROVISIONS	-	-	250	250	-	-	250	-	0.00%	
101-51400-221	SMALL EQUIPMENT	-	74	350	350	-	-	350	-	0.00%	
101-51400-227	PUBLIC INFORMATION	-	-	150	150	-	-	150	-	0.00%	
101-51400-236	RECRUITING	-	-	200	200	-	-	200	-	0.00%	
Total Administration		101,466	84,377	110,421	110,421	63,354	102,066	108,016	(2,405)	-2.18%	

CATEGORY
DEPARTMENT
ACCOUNT ORGANIZATION

General Government
Finance
101-51420

MISSION:

In the spirit of excellence, integrity, and dedication, the Finance Department is committed to providing timely, accurate, clear, and complete information to other Village departments, citizens, ratepayers, and the community at large.

PERFORMANCE MEASUREMENTS

	Actual <u>2022</u>	Actual <u>2023</u>	Projected <u>2024</u>	Target <u>2025</u>
# Months bank reconciliation completed timely	12	12	12	12
# Of stale checks outstanding	13	4	10	10
Custodial credit risk	\$0	\$0	\$0	\$0
Investment Performance vs 1-3 Year US Treasury Index	(2.87)% vs (3.8)%	(2.5)% vs (1.8)%	2.5% vs 2.0%	2.5% vs 2.0%
% Of customers paying online	52%	55%	48%	50%
Continuous improvement initiatives	26	24	24	24
Number of special assessment billings	7	100	100	100
Average number of monthly utility bills	4,743	4,775	4,855	4,855
Annual number of utility work orders	904	900	828	820
Annual tax certification letters	647	675	580	580
General obligation bond rating	Aa3	Aa3	Aa3	Aa3
# Of auditor's compliance issues	0	0	0	0
% Of time monthly financials closed within 15 days	100%	100%	100%	100%
% Of staff adequately trained/cross trained	90%	90%	80%	100%

2025 GOALS

1. Preparation for the Village's 2024 annual audit testing conducted by Certified Public Accountants.
2. Complete the 2024 required filings by applicable deadlines: Public Service Commission Report, State Report/Other Required Filings, Annual Comprehensive Financial Report, W-2/Affordable Health Care Compliance/1099's, Annual Wisconsin Retirement System Reporting, Annual Tax Incremental District filings and Continuing Disclosure requirements to holders of our debt.
3. Successfully complete our fifth Popular Annual Financial Report to convey the financial results of the Village to stakeholders that do not necessarily have a background in public finance.
4. Achieve the Certificate of Excellence in Financial Reporting for the 2024 Annual Comprehensive Financial Report (ACFR) and the Popular Report from the

Government Finance Officers Association (GFOA).

5. Finance Director to lead the creation of the 2026-2030 Capital Improvement Plan for presentation and approval by the Village Board.
6. Formation of the Village's 2026 annual budget with collaboration from all departments and approval by the Village Board. The budget funds high-quality, efficient, and affordable services while preparing the Village for long-term financial success through strategic investments in our community.
7. Provide information to Outagamie County in preparation of 2024 tax bills to be published in late November. Collection of real estate tax payments in the Finance Department begins shortly thereafter and runs through January. We will provide prompt service to hundreds of residents during this time on top of our normal services and keep an accurate accounting of all payments received.
8. Provide knowledgeable, courteous customer service to all individuals who contact the department with payments, questions, or concerns.
9. Onboard and train a new Payroll and Benefits Specialist.
10. Explore the implementation of electronic invoice routing and approval to create efficiencies across departments and increase payments posting to months in which product/service was provided.
11. Convert W-9 storage to electronic and upload to vendor accounts in Caselle, enhancing vendor relations and compliance.
12. Manage the completion of the Sewer Rate Study in partnership with our consultant Trilogy Consulting, LLC.

SIGNIFICANT PROGRAM/COST CHANGES

None

PERSONNEL CHANGES/JUSTIFICATION

The Village's current Payroll and Benefits Specialist plans to retire in December 2024 after 6 years of service. The Village's payroll has become increasingly complicated with the addition of employees, complicated regulations, and technology enhancements. Additional education or equivalent experience will set the next Payroll and Benefits Specialist up for success to meet the needs of the Village and the Department plus provide a cost-effective option in succession planning. The change would impact the Village's wage scale, escalating the position from grade 10 to grade 11.

2024 ACHIEVEMENTS

1. Preparation for the Village's 2023 annual audit testing conducted by Certified Public Accounting Firm, Kerber Rose.
2. 2023 Required filings completed by applicable deadlines: Public Service

Commission Report, State Report/Other Required Filings, Annual Comprehensive Financial Report, W-2/Affordable Health Care Compliance/1090's, Annual Wisconsin Retirement System Reporting, Annual Tax Incremental District filings and Continuing Disclosure requirements to holders of our debt.

3. Successful completion of our fourth Popular Annual Financial Report to convey the financial results of the Village to stakeholders that do not necessarily have a background in public finance.
4. Achieved the Certificate of Excellence in Financial Reporting for the 2023 Annual Comprehensive Financial Report (ACFR) and the Popular Report from the Government Finance Officers Association (GFOA).
5. Creation of the Village's 2025 annual budget with collaboration from all departments and approval by the Village Board.
6. Completion of varied Tax Incremental Development Incentive calculations to meet terms of individual agreements.
7. Provided information to Outagamie County in preparation of 2023 tax bills published in late November. Collection of real estate tax payments in the Finance Department began shortly thereafter and ran through January. We collected over \$14 million from hundreds of residents on top of our normal services, keeping an accurate accounting of all payments.
8. Continued enhancement of month-end reconciliation procedures to ensure accurate financials throughout the year and proactively address areas of concern.
9. The responsibility of printing checks was transferred from Accounts Payable to the Accounting Clerk to further segregate duties, enhancing internal controls and reducing the possibility of error and fraud.
10. The Finance Director led the creation of the 2025-2029 Capital Improvement Plan approved by the Village Board.
11. The Finance Director worked cooperatively with legal to finalize the balance on the Spierings Note Receivable with interest and associated legal costs, recouping \$56,992.55 at closing.
12. Calculated 2025 health insurance rates upon release of data by the State. Completed due diligence on dental, vision, life and long-term disability rates and benefits. All were approved by the Village Board on July 10th.
13. Onboarded and trained new Accounts Payable Clerk, Debra Seidl. She's a quick learner and providing value to the Village already in her first year.
14. Assisted the Administrator in the Community Development Director hiring process including in-person interviews and final employment offer.
15. Human Resource Manager led the new hire process with assistance from Administrator Bernhoft and the Library Board to hire a new Library Director.

16. Actively partnered with Public Works Director Taylor and Operations Manager Surin in the new hire process for the open Public Works/Parks/Forestry Laborer and Mechanic positions.
17. Processed approximately 20 full-time and part-time terminations / new hires within the Village. Numerous steps are required to process a new hire or term, and many resources are engaged in the process. Activities include but are not limited to background checks, orientations, onboardings, benefit enrollments, and payroll adjustment calculations.
18. The Utility Billing Clerk consistently followed-up with utility customers to reduce past due amounts. Efforts continue to create efficiencies in this process.
19. The Utility Billing Clerk and Deputy Clerk worked in conjunction to create a new door hanging flyer for residents who are experiencing high meter reads. The notice includes information to elect paperless billing, update contact information with the Village and a Public Drinking Water Notice.
20. Accounting Clerk collaborated with Park, Recreation and Forestry Director McDonald to train aquatic employees on cashiering and reporting best practices. The education minimized the over / under cash drawer occurrences at the pool for summer 2024.

CAPITAL OUTLAY

None

2025 ADOPTED BUDGET

2023 ADOPTED BUDGET								INCREASE	% CHANGE		
				AMENDED			(DECREASE) 2024	2024			
ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2022	ACTUAL 2023	BUDGET 2024	BUDGET 2024	YTD 2024	ESTIMATED 2024	BUDGET 2025	BUDGET	BUDGET	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 3.0%
Finance											
101-51420-101	FULL-TIME WAGES	115,650	135,766	181,086	181,086	119,595	188,086	191,277	10,191	5.63%	Impact of COLA and step increases
101-51420-102	PART-TIME WAGES	23,110	26,320	-	-	3,407	3,407	-	-	#DIV/0!	Part-time assistance hiring Accounts Payable Clerk 2024
101-51420-103	SOCIAL SECURITY	9,958	11,690	13,888	13,888	9,079	14,672	14,656	768	5.53%	Impact of COLA and step increases
101-51420-104	RETIREMENT	9,054	10,308	12,526	12,526	8,259	12,810	13,316	790	6.31%	WRS .05% increase and impact of wage increase
101-51420-105	HEALTH INSURANCE	42,462	40,267	52,487	52,487	30,821	52,487	46,038	(6,449)	-12.29%	Accounts Payable Clerk has single versus family plan
101-51420-107	LIFE INSURANCE	108	86	97	97	65	97	91	(6)	-6.19%	Decrease in rates from RFP process locked through 2027
101-51420-108	DENTAL INSURANCE	3,364	3,455	3,560	3,560	2,020	3,560	2,765	(795)	-22.33%	Decrease from family plan to employee spouse for Director
101-51420-109	DISABILITY INSURANCE	343	332	401	401	290	401	381	(20)	-4.99%	Decrease in rates from RFP process locked through 2027
101-51420-110	OVERTIME	390	136	450	450	106	300	300	(150)	-33.33%	Minimal needed for tax collection as result of cross training of staff/team effort
101-51420-201	TRAINING & CONFERENCES	4,487	3,426	5,200	9,200	1,336	7,000	7,000	1,800	34.62%	Will request to carryover any remaining funds to supplement
101-51420-204	CONTRACTUAL SERVICES	14,483	13,173	20,000	65,000	12,121	52,000	20,000	-	0.00%	Carryover of any used dollars to implement payroll upgrades/efficiencies
101-51420-206	OFFICE SUPPLIES	2,786	2,330	2,500	2,500	1,054	2,500	2,500	-	0.00%	
101-51420-207	PRINTING & REPRODUCTION	384	695	750	750	-	750	750	-	0.00%	
101-51420-208	BOOKS,SUBSCRIPTIONS	610	1,058	700	700	629	1,000	1,000	300	42.86%	Update needed for new GAAFR released
101-51420-221	SMALL EQUIPMENT	4,199	1,303	2,000	2,000	98	1,500	2,000	-	0.00%	
101-51420-227	PUBLIC INFORMATION	710	710	750	750	710	750	750	-	0.00%	GFOA Popular Report and Certificate of Achievement Review Program
101-51420-229	BANK SERVICE CHARGES	7,279	6,676	8,000	8,000	3,820	7,300	8,000	-	0.00%	
101-51420-240	COMPUTER MAINTENANCE	-	-	600	600	-	600	600	-	0.00%	
Total Finance		239,376	257,731	304,995	353,995	193,410	349,220	311,424	6,429	2.11%	

CATEGORY
DEPARTMENT
ACCOUNT ORGANIZATION

General Government
Village Clerk
101-51440

MISSION:

The mission of the Village Clerks office is to maintain care and custody of the corporate seal and all records of the Village; attend the meetings of the board and keep a full record of its proceedings; keep and maintain a record of all licenses and permits granted. The Village Clerks office also administers oaths and affirmations; all elections in the Village of Little Chute; provides agendas and minutes for Regular Board, Committee of the Whole, Plan Commission, Design Review Board, Utility Commission, Library Board, Board of Review and Joint Review Board; publishes all legal documents as required by state law or Village ordinance.

PERFORMANCE MEASUREMENTS

	<u>Actual 2022</u>	<u>Actual 2023</u>	<u>Actual 2024</u>	<u>Projected 2025</u>
Elections held	4	2	4	2
Registered voters	6,799	6,826	6,843	6,890
Absentees mailed and early voting in office	3,192	2,043	6,500	3200

2025 GOALS

1. Assure compliance of the statutory duties of the Village Clerk's office.
2. Execute two or more elections. Continue to develop procedures to assist with conducting elections in an efficient manner as well as keeping up to date with changes in Election Laws. Educate Citizens and Poll Workers on changes to Election Laws.
3. Updating of the Village Municipal Code on a continuous basis.
4. Produce and distribute Village Newsletters and Popular Annual Financial Report.
5. Manage and update Village website and social media sites.
6. Participate in educational requirements of the Wisconsin Elections Commission (WEC), Wisconsin Municipal Clerks Association (WMCA) and International Institute of Municipal Clerks (IIMC) associations.

SIGNIFICANT PROGRAM/COST CHANGES

None

PERSONNEL CHANGES/JUSTIFICATION

None

2024 ACHIEVEMENTS

1. Successfully administered four elections.
2. Processed four-year maintenance and Electronic Registration Information Center (ERIC) voter registration cards.
3. Processed and administered over 100 operator licenses as well as 30 liquor licenses renewals.
4. Published five newsletters: Public Works Spring and Fall, Parks and All Recreation Fall program guides and the Annual Village Newsletter. Newsletters were mailed to all residents and available on website/social media for digital viewing.
5. Designed and implemented the 4th Annual Award Winning Popular Annual Financial Report.
6. Managed and updated Village website and social media accounts. Worked with other departments to create a social media schedule and implemented best practices.
7. Creation, display, and continual maintenance of our Village Display Boards

CAPITAL OUTLAY

None

2025 ADOPTED BUDGET										INCREASE (DECREASE) 2024	% CHANGE 2024	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 3.0%
ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2022	ACTUAL 2023	BUDGET 2024	AMENDED BUDGET 2024	YTD 2024	ESTIMATED 2024	BUDGET 2025	BUDGET	BUDGET		
Clerk												
101-51440-101	FULL-TIME WAGES	123,445	129,054	136,843	136,843	94,738	139,482	144,539	7,696	5.62%	Impact of COLA and step increases	
101-51440-102	PART-TIME WAGES	1,164	-	-	-	-	-	-	-	#DIV/0!		
101-51440-103	SOCIAL SECURITY	9,588	9,731	11,617	11,617	7,126	11,436	11,517	(100)	-0.86%	Impact of COLA and step increases offset by decrease in election workers	
101-51440-104	RETIREMENT	7,972	8,781	9,442	9,442	6,537	9,624	10,045	603	6.39%	WRS .05% increase and impact of wage increase	
101-51440-105	HEALTH INSURANCE	25,844	26,722	28,994	28,994	21,188	28,994	31,219	2,225	7.67%	Health insurance rates increased average of 9%	
101-51440-107	LIFE INSURANCE	94	78	78	78	57	78	72	(6)	-7.69%	Decrease in rates from RFP process locked through 2027	
101-51440-108	DENTAL INSURANCE	2,473	2,587	2,588	2,588	1,890	2,588	2,588	-	0.00%	Second year of locked in contract	
101-51440-109	DISABILITY INSURANCE	311	284	302	302	221	302	288	(14)	-4.64%	Decrease in rates from RFP process locked through 2027	
101-51440-110	OVERTIME	508	-	-	-	-	-	-	-	#DIV/0!		
101-51440-111	ELECTION WORKERS	10,735	4,711	15,000	15,000	5,610	10,000	6,000	(9,000)	-60.00%	Four elections in 2024 versus two in 2025	
101-51440-201	TRAINING & CONFERENCE	785	250	2,000	2,000	1,222	2,000	2,000	-	0.00%		
101-51440-204	CONTRACTUAL SERVICES	17,833	19,227	22,000	22,000	17,992	22,000	24,146	2,146	9.75%	CIVIC Plus 24% increase and upgrades plus annual subscription (5%)	
101-51440-206	OFFICE SUPPLIES	2,164	2,525	3,000	3,000	799	3,000	1,500	(1,500)	-50.00%	Fewer elections	
101-51440-207	PRINTING & REPRODUCTION	170	-	500	500	-	500	500	-	0.00%		
101-51440-208	BOOKS,SUBSCRIPTIONS	370	812	370	370	144	800	700	330	89.19%	Zoom and Adobe subscriptions missed in the 2024 Budget	
101-51440-211	FOOD & PROVISION	53	-	1,000	1,000	-	800	800	(200)	-20.00%		
101-51440-221	SMALL EQUIPMENT	22,860	-	23,274	23,274	15,800	23,844	-	(23,274)	-100.00%	Four Express Vote Machines (\$15,800) Four Badger Book Machines (\$8,044) in 2024	
101-51440-227	PUBLIC INFORMATION	2,003	2,932	2,000	2,000	1,027	2,000	2,000	-	0.00%		
101-51440-228	EMPLOYEE BONDS	40	-	20	20	-	20	20	-	0.00%		
101-51440-262	LEGAL	80	-	50	50	120	120	50	-	0.00%	2024 increase due to old storm sewer easement recordings	
Total Clerk		228,494	207,694	259,078	259,078	174,471	257,588	237,984	(21,094)	-8.14%		

CATEGORY
DEPARTMENT
ACCOUNT ORGANIZATION

General Government
Community Development/Assessing
101-51530

MISSION:

Assist the Village Board with Village planning and development, complete all statutory responsibilities of Assessor and assist in negotiation of sales and purchases of real estate. Fairly and equitably administer zoning and subdivision regulations, enforce Village Building Inspection regulations, and aid all departments in property matters.

PERFORMANCE MEASUREMENTS

	Actual 2022	Actual 2023	Projected 2024	Target 2025
Rezoning	2	1	2	2
Total Equalized Value (RE & PP)	\$1,217,830,100	\$1,462,895,500	\$1,592,020,500	\$1,647,800,000
Zoning Code Amendments	1	7	1	3
Certified Survey Map (CSM)/Land Split	12	5	5	4
Residential Plats (In Limits)	0	1	1	1
Annexations	0	0	1	0
Site Plan Review	6	12	8	8

2025 GOALS

1. Complete 2024 assessments including five active Tax Incremental Districts plus completion of Board of Review.
2. Review and enforce Zoning, Subdivision, and Building codes.
3. Suggest and review future development plans.
4. Disseminate information on assessments, zoning, subdivisions, addresses, building codes, ward boundaries, census data, Village development, and industrial site sales.
5. Assist Board of Appeals, Plan Commission, and the Community Development Authority.
6. Assist Administration and Finance Departments in Tax Incremental Finance management.

7. Assist in attracting and retaining business development.
8. Create a business retention and expansion program.
9. Assist property owners and developers with information regarding annexation, zoning, and available resources in areas within and adjacent to the village.
10. Assist property owners with compliance with the Design Review Manual.
11. Improve efficiency of the department and record storage.
12. Prepare a plan for the update the Comprehensive Plan
13. Review Village Ordinances and create a plan to ensure Ordinances are up to date, relevant and clear.
14. Update Planning application forms to be more user friendly and reflect current practices.
15. Associated Appraisal will complete a mid-market evaluation to ensure fair property tax distribution.

SIGNIFICANT PROGRAM/COST CHANGES

Staff completed an in-depth analysis of Planning application fees by comparing adjacent/like communities and the staff time it takes to process and review each application type. This ensures that application fees cover the Village costs to process and review those applications.

PERSONNEL CHANGES/JUSTIFICATION

None

2024 ACHIEVEMENTS

1. Supervised the Building Inspector in the enforcement of state and local building codes.
2. Assisted and attended meetings of the Plan Commission.
3. Disseminated information and enforced regulations on assessments, zoning codes, subdivisions, address assignments, building codes, and business development.
4. Assisted owners and designers with the Design Review Manual regulations.
5. Assisted the Administrator and other departments as needed.
6. Assisted developers with information regarding zoning and available resources in areas within and adjacent to the Village.
7. Worked to become acquainted with Village of Little Chute processes, procedures, codes, trustees, commissions, and staff.

8. Began preparing a standard IFC for every Community Development item that will be presented to the Plan Commission or Village Board to ensure consistent and relevant information is presented with each item to assist commissioners and trustees in making their recommendations.
9. Updated the Planning related application fees to reflect and capture staff time to process and review these applications.

CAPITAL OUTLAY

None

2025 ADOPTED BUDGET

2025 ADOPTED BUDGET									INCREASE (DECREASE) 2024	% CHANGE 2024	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 3.0%
ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2022	ACTUAL 2023	BUDGET 2024	AMENDED BUDGET 2024	YTD 2024	ESTIMATED 2024	BUDGET 2025	BUDGET	BUDGET	
Community Development - Assessing											
101-51530-101	FULL-TIME WAGES	24,853	29,849	34,959	34,959	20,002	31,463	25,480	(9,479)	-27.11%	Impact of COLA and step increases and allocation of Director changes among programs
101-51530-103	SOCIAL SECURITY	1,741	2,428	2,674	2,674	1,493	2,407	1,949	(725)	-27.11%	Impact of COLA and step increases and allocation of Director changes among programs
101-51530-104	RETIREMENT	1,704	2,064	2,412	2,412	1,244	2,171	1,771	(641)	-26.58%	WRS .05% increase and impact of wage increase
101-51530-105	HEALTH INSURANCE	7,040	1,680	1,680	1,680	3,711	7,635	6,605	4,925	293.15%	New director has family health vs incentive
101-51530-107	LIFE INSURANCE	17	14	14	14	7	14	9	(5)	-35.71%	Decrease in rates from RFP process locked through 2027
101-51530-108	DENTAL INSURANCE	583	596	596	596	287	428	306	(290)	-48.66%	Change from family to employee/child plan
101-51530-109	DISABILITY INSURANCE	68	68	77	77	37	68	51	(26)	-33.77%	Decrease in rates from RFP process locked through 2027
101-51530-201	TRAINING & CONFERENCES	530	474	2,000	2,000	380	1,200	2,000	-	0.00%	League conference
101-51530-203	TELEPHONE	400	334	520	520	218	400	520	-	0.00%	
101-51530-204	CONTRACTUAL SERVICES	33,681	33,664	35,000	90,000	24,928	90,000	35,000	-	0.00%	Carryover for interim market value update
101-51530-206	OFFICE SUPPLIES	151	-	150	150	352	400	150	-	0.00%	
101-51530-207	PRINTING & REPRODUCTION	-	-	50	50	-	-	50	-	0.00%	
101-51530-208	BOOKS,SUBSCRIPTIONS	346	1,077	3,800	3,800	847	2,000	3,800	-	0.00%	
101-51530-221	SMALL EQUIPMENT	68	-	1,000	1,000	13	100	1,000	-	0.00%	
101-51530-225	DOA ANNEXATION FEES	-	-	3,000	3,000	-	-	3,000	-	0.00%	
101-51530-227	PUBLIC INFORMATION	8	-	-	-	-	-	-	-	#DIV/0!	
Total Community Development - Assessing		71,191	72,248	87,932	142,932	53,518	138,286	81,691	(6,241)	-7.10%	

CATEGORY	General Government
DEPARTMENT	Inspection
ACCOUNT ORGANIZATION	101-52050

MISSION:

The Inspection Department protects health, safety, and the welfare of the public by assuring compliance by builders and property owners with the Village Ordinances and State Codes which establish minimum standards for the design, construction, structural strength, quality of materials, sanitary facilities, lighting, heating, and ventilating, energy conservation, fire safety, and maintenance of buildings and property. Enforce local codes in the areas of health, safety, and public nuisances as they relate to use and maintenance of property.

PERFORMANCE MEASUREMENTS

	Actual <u>2022</u>	Actual <u>2023</u>	Projected <u>2024</u>	Target <u>2025</u>
Building Permits Issued	528	373	350	400
New Single-Family Homes	5	3	3	5
New Two-Family Homes	7	2	4	5
Property/Field Inspections	NM	500	500	500
Permit Fees	\$75,066	\$39,056	\$29,000	\$38,000

Note: Changes in staffing, contracts, procedures, and fees made it difficult to attain relevant information in 2022 so noted as a "NM" or New Measure and will provide data moving forward.

2025 GOALS

1. Continue to explore ways to convey information and to communicate with the public concerning their building needs.
2. Continue successful and non-confrontational liquor license inspections.
3. Implement a new permit program to allow for online permit submission and increase efficiency in the department.
4. Implement a new format on how ordinance violations are recorded and follow up to provide a better service for residents and faster resolve.
5. Continue to enforce ordinances to maintain a clean, safe, and orderly appearance of the Village.

6. Continue to coordinate with Appleton in enforcement of Weights and Measures inspections.
7. Review website permit page layout to ensure ease of use.
8. Review options for permitting software.
9. Update Section 8 of the Municipal Code.
10. Updated the Municipal Code to clarify standards for driveway installations and expansions.

SIGNIFICANT PROGRAM/COST CHANGES

Weights and Measures charge from the City of Appleton consortium are increasing by \$1,955 to \$9,775 annually in 2025 compared to \$7,820 in previous years. This is due to an audit completed by the City of Appleton to adjust rates for all consortium members. The Village's annual revenue from weight and measures is approximately \$12,000, which covers the consortium fee. No impact overall due to anticipated decreases in other contracted inspection services.

PERSONNEL CHANGES/JUSTIFICATION

None

2024 ACHIEVEMENTS

1. Maintained successful compliance with Local and State building inspections.
2. Conducted successful and non-confrontational liquor license inspections.
3. Continued to improve public relations and information packets.
4. Continued enforcement of ordinances to maintain a clean, safe, and orderly appearance of the Village.
5. Reviewed fee schedule to ensure fees are fair, covering increasing expenses plus be in line with surrounding communities.
6. Reviewed and updated Section 8 of the Village Ordinance
7. Worked to set standard operating procedures in order to provide consistent customer service.
8. Determined it is the best interest of this department to focus on permitting and inspecting only UDC building projects (one and two family). The state of WI DSPS will continue to permit and inspect commercial properties.

9. Continuous discussions surrounding Municipal Code standards and areas for improvement and clarification.

CAPITAL OUTLAY

None

2025 ADOPTED BUDGET											
ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2022	ACTUAL 2023	BUDGET 2024	AMENDED		ESTIMATED 2024	BUDGET 2025	INCREASE	% CHANGE	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 3.0%
					BUDGET 2024	YTD 2024			(DECREASE) 2024	2024	
									BUDGET	BUDGET	
Inspections											
101-52050-101	FULL-TIME WAGES	61,065	67,287	71,842	71,842	48,939	71,842	80,811	8,969	12.48%	Impact of COLA and step increases and allocation of Director changes among programs
101-52050-103	SOCIAL SECURITY	4,435	4,907	5,496	5,496	3,558	5,496	6,182	686	12.48%	Impact of COLA and step increases and allocation of Director changes among programs
101-52050-104	RETIREMENT	3,981	4,583	4,940	4,940	3,357	4,940	5,598	658	13.32%	WRS .05% increase and impact of wage increase
101-52050-105	HEALTH INSURANCE	20,615	20,628	22,736	22,736	16,966	22,736	27,207	4,471	19.66%	New director has family health vs incentive
101-52050-107	LIFE INSURANCE	46	38	38	38	27	38	37	(1)	-2.63%	Decrease in rates from RFP process locked through 2027
101-52050-108	DENTAL INSURANCE	1,584	1,668	1,668	1,668	1,198	1,644	1,705	37	2.22%	Change from family to employee/child plan for director
101-52050-109	DISABILITY INSURANCE	153	149	159	159	113	159	161	2	1.26%	Decrease in rates from RFP process locked through 2027
101-52050-201	TRAINING & CONFERENCES	733	469	2,600	2,600	954	1,200	2,600	-	0.00%	
101-52050-203	TELEPHONE	343	353	520	520	241	350	520	-	0.00%	
101-52050-204	CONTRACTUAL SERVICES	32,088	27,332	35,000	35,000	22,937	28,000	35,000	-	0.00%	Weights and measures increase but offset less outside service inspections costs
101-52050-206	OFFICE SUPPLIES	-	336	150	150	92	700	150	-	0.00%	
101-52050-207	PRINTING & REPRODUCTION	-	-	300	300	-	300	300	-	0.00%	
101-52050-208	BOOKS,SUBSCRIPTIONS,MEMBERSHIP	181	309	1,250	1,250	25	200	1,250	-	0.00%	
101-52050-212	CLOTHING ALLOWANCE	260	260	261	261	260	261	261	-	0.00%	
101-52050-218	OPERATIONAL SUPPLIES	527	172	1,800	1,800	1,154	1,500	1,800	-	0.00%	
101-52050-221	SMALL EQUIPMENT	-	-	1,000	1,000	-	-	1,000	-	0.00%	
101-52050-247	VEHICLE	60	146	3,000	3,000	21	100	3,000	-	0.00%	
Total Inspections		126,071	128,638	152,760	152,760	99,841	139,466	167,582	14,822	9.70%	

CATEGORY
DEPARTMENT
ACCOUNT ORGANIZATION

General Government
Economic Development
101-56700

MISSION:

Promotion of the Village of Little Chute results in the investment of funds to improve property values across the community and bring in new developments/redevelopments. Concentrated efforts include the production of marketing materials, funding other marketing efforts across the community and assisting in attracting new business and developments.

PERFORMANCE MEASUREMENTS

	<u>Actual 2022</u>	<u>Actual 2023</u>	<u>Projected 2024</u>	<u>Target 2025</u>
Marketing/sponsorship events participated in	1	1	2	2
Site Plan Review	6	12	8	6
Development Agreements	1	3	1	1

2025 GOALS

1. Continue to participate in local marketing campaigns.
2. Promote Village business through local events.
3. Conduct business retention visits within the community.
4. Continue to focus on downtown redevelopment, especially the Village owned properties.
5. Continue to evaluate options pertaining to the safe demolition of the former Sandies Dry Cleaners.
6. Work with the Little Chute Business Association to empower this group to take a more active role in their mission and allow the Village to step back as the main administrator/coordinator.

2024 ACHIEVEMENTS

1. Conducted four business retention and expansion visits in conjunction with the Fox Cities Chamber of Commerce.
2. Attended ribbon cutting and/or groundbreaking ceremonies for Bent Knock Archery, Bel Foods Group and Midwest Carriers.
3. Continued participation in the Little Chute Business Association meetings to support the growth of our local businesses.

4. Collaborated with our team to draft and negotiate the Development Agreement for Mazzanti Estates, which will be a significant increment generator in TID 7.

SIGNIFICANT PROGRAM/COST CHANGES

None

PERSONNEL CHANGES/JUSTIFICATION

None

CAPITAL OUTLAY

None

2025 ADOPTED BUDGET											
ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2022	ACTUAL 2023	BUDGET 2024	AMENDED		ESTIMATED 2024	BUDGET 2025	INCREASE	% CHANGE	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 3.0%
					BUDGET 2024	YTD 2024			(DECREASE) 2024	2024	
									BUDGET	BUDGET	
Economic Development											
101-56700-201	TRAINING & CONFERENCES	120	-	1,500	1,500	-	1,100	1,500	-	0.00%	
101-56700-204	CONTRACTUAL SERVICES	(500)	-	3,200	3,200	-	-	3,200	-	0.00%	Annexation fee to Town of Vandenbroek Parcel 200017604 \$1,999 (annual tax * 5 years)
101-56700-207	PRINTING & REPRODUCTION	-	-	1,000	1,000	-	-	1,000	-	0.00%	
101-56700-208	BOOKS,SUBSCRIPTIONS,MEMBERSHIP	520	840	1,100	1,100	340	1,000	1,100	-	0.00%	
101-56700-227	PUBLIC INFORMATION	1,500	1,500	4,000	4,000	500	500	4,000	-	0.00%	
101-56700-260	ADMINISTRATION	10	-	100	100	10	10	100	-	0.00%	
101-56700-264	OTHER	508	8	500	500	2,242	2,242	1,000	500	100.00%	Personal property local share write off business closure
101-56710-101	FULL TIME WAGES	21,303	25,585	29,964	29,964	16,982	26,968	35,672	5,708	19.05%	Impact of COLA and step increases and allocation of Director changes among programs
101-56710-103	SOCIAL SECURITY	1,506	2,081	2,292	2,292	1,268	2,063	2,729	437	19.07%	Impact of COLA and step increases and allocation of Director changes among programs
101-56710-104	RETIREMENT	1,605	1,769	2,068	2,068	1,055	1,861	2,479	411	19.87%	WRS .05% increase and impact of wage increase
101-56710-105	HEALTH INSURANCE	5,583	1,440	1,440	1,440	3,138	4,040	9,247	7,807	542.15%	New director has family health vs incentive
101-56710-107	LIFE INSURANCE	14	12	12	12	6	12	13	1		Decrease in rates from RFP process locked through 2027
101-56710-108	DENTAL INSURANCE	466	511	511	511	243	367	428	(83)	-16.24%	Change from family to employee/child plan
101-56710-109	DISABILITY INSURANCE	54	58	66	66	31	63	71	5	7.58%	Decrease in rates from RFP process locked through 2027
101-56710-262	LEGAL SERVICES	10,626	-	-	-	-	-	-	-	#DIV/0!	
101-56710-264	BUSINESS RETENTION	-	-	-	-	-	100,000	-	-	#DIV/0!	Business Retention Incentive
101-57610-263	DEVELOPMENT INC-FOX RIVER GR	60,000	60,000	60,000	60,000	60,000	60,000	60,000	-	0.00%	Funds are designated in fund balance so not tax levy impact but does apply to exp restraint
Total Economic Development		103,315	93,804	107,753	107,753	85,816	200,226	122,539	14,786	13.72%	

CATEGORY
DEPARTMENT
ACCOUNT ORGANIZATION

General Government
Village Hall
101-51650

OBJECTIVE:

The objective of the Village Hall account is funding the overhead, maintenance, and operations of running the Village Hall facility. Primarily the responsibility of the Facilities Superintendent, this effort also accounts for information technology, printing, postage, and other administrative efforts that support the entire enterprise.

PERFORMANCE MEASUREMENTS

	<u>Actual 2022</u>	<u>Actual 2023</u>	<u>Projected 2024</u>	<u>Target 2025</u>
Fobbed Access Points to Employee Work Areas	6	6	8	10
Maintenance Projects Completed	6	6	2	2

2025 GOALS

1. Execute exterior and interior maintenance items to the facility so that residents, staff, and Board of Trustees can effectively conduct the business of the Village and do so while representing the community in a positive manner.
2. Provide and maintain administrative operations so that departments can conduct the mission of serving the residents of Little Chute.
3. Continue upgrades in various offices to enhance security and safety for residents and staff.

SIGNIFICANT PROGRAM/COST CHANGES

Utilization of special consideration carryover funds to continue maintenance and security upgrades at Village Hall.

PERSONNEL CHANGES/JUSTIFICATION

None

2024 ACHIEVEMENTS

1. Upgrade camera security system enhancing with additional locations.
2. Upgraded projectors and monitors in the Village Board Room.

CAPITAL OUTLAY

None

2025 ADOPTED BUDGET

2023 ADOPTED BUDGET								INCREASE	% CHANGE		
ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2022	ACTUAL 2023	AMENDED		YTD 2024	ESTIMATED 2024	(DECREASE) 2024	2024	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 3.0%	
				BUDGET 2024	BUDGET 2024			BUDGET	BUDGET		
Village Hall											
101-51650-101	FULL-TIME WAGES	24,291	26,939	33,391	33,391	19,603	33,391	31,460	(1,931)	-5.78%	Impact of COLA and step increases plus staff allocations based on 2024 priorities
101-51650-103	SOCIAL SECURITY	1,761	1,957	2,563	2,563	1,414	2,563	2,411	(152)	-5.93%	Impact of wage increase and additional hours
101-51650-104	RETIREMENT	1,459	1,716	2,172	2,172	1,266	2,172	2,056	(116)	-5.34%	WRS .05% increase and impact of wage increase
101-51650-105	HEALTH INSURANCE	7,171	7,379	10,088	10,088	6,139	10,088	9,762	(326)	-3.23%	Health rate increase average of 9%, fewer hours allocated
101-51650-107	LIFE INSURANCE	16	13	17	17	10	17	13	(4)	-23.53%	Decrease in rates from RFP process locked through 2027, fewer hours allocated
101-51650-108	DENTAL INSURANCE	550	508	735	735	227	735	627	(108)	-14.69%	No rate change but fewer staff hours allocated
101-51650-109	DISABILITY INSURANCE	55	53	74	74	42	74	59	(15)	-20.27%	Decrease in rates from RFP process locked through 2027, fewer hours allocated
101-51650-110	OVERTIME	-	108	100	100	-	100	100	-	0.00%	
101-51650-203	TELEPHONE	3,878	1,916	3,000	3,000	1,463	2,200	3,000	-	0.00%	
101-51650-204	CONTRACTUAL SERVICES	-	-	-	-	118	118	200	200	#DIV/0!	Audio system services
101-51650-205	EQUIPMENT REPAIR	-	54	750	750	-	750	825	75	10.00%	Allocation to general fund increased from 30% to 33%
101-51650-206	OFFICE SUPPLIES	1,496	1,163	1,456	1,456	813	1,456	1,500	44	3.02%	
101-51650-207	PRINTING & REPRODUCTION	3,422	3,495	3,800	3,800	2,247	3,750	3,900	100	2.63%	
101-51650-208	BOOKS,SUBSCRIPTIONS	-	-	-	-	14	14	-	-	#DIV/0!	
101-51650-211	FOOD & PROVISION	31	-	-	-	10	10	-	-	#DIV/0!	
101-51650-212	CLOTHING ALLOWANCE	34	29	100	100	29	29	29	(71)	-71.00%	Adjust to actual staff allocations
101-51650-213	SAFETY EQUIPMENT	-	-	30	30	-	30	33	3	10.00%	Allocation to general fund increased from 30% to 33%
101-51650-218	OPERATIONAL SUPPLIES	350	2	690	690	208	690	759	69	10.00%	Allocation to general fund increased from 30% to 33%
101-51650-221	SMALL EQUIPMENT	30	25	450	450	89	450	495	45	10.00%	Allocation to general fund increased from 30% to 33%
101-51650-226	POSTAGE	10,281	10,513	11,100	11,100	12,040	11,100	11,400	300	2.70%	USPS postage increase offset by electronic use increase
101-51650-242	CUSTODIAL BLDG REPAIR/MAINT	11,505	17,188	1,405	31,405	1,153	31,405	1,558	153	10.89%	Security upgrades including camera system 2024, allocation for general fund increase 30-33%
101-51650-243	CUSTODIAL - CONTRACTUAL	10,106	8,933	8,729	8,729	8,575	9,200	9,669	940	10.77%	Allocation to general fund increased from 30% to 33%
101-51650-244	CUSTODIAL-OPERATIONS	886	790	775	775	289	825	860	85	10.97%	Allocation to general fund increased from 30% to 33%
101-51650-245	CUSTODIAL - EQUIPMENT	924	890	1,559	1,559	289	1,559	1,730	171	10.97%	Allocation to general fund increased from 30% to 33%
101-51650-249	UTILITIES	8,721	7,925	8,109	8,109	5,490	8,323	12,738	4,629	57.08%	Allocation to general fund increased from 30% to 33%
101-51650-306	BUILDING & GROUNDS	7,737	-	-	-	-	-	-	-	#DIV/0!	Office remodel Finance in 2022
Total Village Hall		94,705	91,599	91,093	121,093	61,527	121,049	95,184	4,091	4.49%	NOTE: ALLOCATION TO UTILITIES SEPTEMBER NOT COMPLETED (70% 2022-2024; 67% 2025)

CATEGORY
DEPARTMENT
ACCOUNT ORGANIZATION

General Government
Municipal Court
101-51680

MISSION:

The mission of the Little Chute Municipal Court is to contribute to the improvement of quality of life in our community by impartially adjudicating Village ordinance violations. The Court will provide fair, consistent, and timely adjudication of cases so that the legal rights of individuals are safeguarded, and public interest is protected.

PERFORMANCE MEASUREMENTS

	<u>Actual 2022</u>	<u>Actual 2023</u>	<u>Projected 2024</u>	<u>Target 2025</u>
# of months default letters completed timely.	11	11	11	12
% of time LCMC submits completed disposition to the DOT via electronic interface within 8 business days following scheduled hearing/trial	N/A	N/A	N/A	100%

2025 GOALS

1. Achieve Mission by providing fair, timely and just results for those who participate in the judicial proceedings.
2. Continue to work with the Village Prosecutor to schedule or resolve unresolved cases.
3. Continually evaluate and identify additional areas for efficiencies.
4. Maintain mandatory educational requirements.

SIGNIFICANT PROGRAM/COST CHANGES

None

PERSONNEL CHANGES/JUSTIFICATION

The Court Clerk is not Wisconsin Retirement System (WRS) or benefit eligible due to decrease in hours allocated with the offer for employment to individual currently receiving a WRS pension after retirement of long tenured Court Clerk.

2024 ACHIEVEMENTS

1. Continued to collaborate with Clerks in the 8th District through ongoing 8th District Clerk meetings.

2. Collaborated with Fox Valley Metro Police Department, Village of Kimberly, Town of Grand Chute, and Village of Howard to gain efficiency in work processes.
3. Judge and Clerk have maintained all certifications according to the 8th District guideline mandatory educational requirements.
4. Processed past due/unpaid forfeitures utilizing State Debt Collection interface software.
5. Worked with Village Prosecutor to monitor/manage/schedule unresolved cases due to backlog.

CAPITAL OUTLAY

None

2025 ADOPTED BUDGET

2023 ADOPTED BUDGET									INCREASE (DECREASE) 2024	% CHANGE 2024	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 3.0%
ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2022	ACTUAL 2023	BUDGET 2024	AMENDED BUDGET 2024	YTD 2024	ESTIMATED 2024	BUDGET 2025	BUDGET	BUDGET	
Municipal Court											
101-51680-100	ELECTED WAGES	7,583	7,000	7,000	7,000	4,083	7,000	7,000	-	0.00%	New court clerk working less hours and pay grade diff
101-51680-102	PART-TIME WAGES	37,744	43,439	46,082	46,082	40,796	53,429	28,298	(17,784)	-38.59%	
101-51680-103	SOCIAL SECURITY	3,766	4,157	4,061	4,061	3,503	4,623	2,746	(1,315)	-32.38%	New clerk is not WRS or benefit eligible
101-51680-104	RETIREMENT	2,458	2,955	3,180	3,180	994	994	-	(3,180)	-100.00%	
101-51680-105	HEALTH INSURANCE	3,462	3,600	3,600	3,600	1,050	1,050	-	(3,600)	-100.00%	↓
101-51680-107	LIFE INSURANCE	47	39	39	39	13	13	-	(39)	-100.00%	
101-51680-109	DISABILITY INSURANCE	97	96	102	102	34	34	-	(102)	-100.00%	↓
101-51680-112	PER DIEM	300	300	600	600	-	105	600	-	0.00%	
101-51680-201	TRAINING & CONFERENCES	65	405	1,400	1,400	1,863	1,900	1,442	42	3.00%	
101-51680-204	CONTRACTUAL SERVICES	6,997	6,933	7,000	7,000	6,931	7,000	7,210	210	3.00%	
101-51680-206	OFFICE SUPPLIES	13	-	750	750	727	750	772	22	2.93%	
101-51680-207	PRINTING & REPRODUCTION	-	-	-	-	68	750	-	-	#DIV/0!	
101-51680-208	BOOKS,SUBSCRIPTIONS	845	745	1,100	1,100	830	1,100	1,133	33	3.00%	
101-51680-221	SMALL EQUIPMENT	-	-	-	-	40	40	-	-	#DIV/0!	
Total Municipal Court		63,376	69,670	74,914	74,914	60,932	78,788	49,201	(25,713)	-34.32%	

CATEGORY
DEPARTMENT
ACCOUNT ORGANIZATION

General Government
Village Promotion and Goodwill
101-51960

MISSION:

The mission of the Village Promotion and Goodwill account is to support our community through consistent updates to keep our residents engaged, provide high quality aesthetic features that attract stakeholders to our downtown amenities and to embrace the welcoming downtown vibrancy. This keeps Village representatives engaged with our stakeholders to learn continuous methods of improvement to our Village wide services.

PERFORMANCE MEASUREMENTS

	<u>Actual 2022</u>	<u>Actual 2023</u>	<u>Projected 2024</u>	<u>Target 2025</u>
Planters maintained in Village	42	42	42	42
Number of Newsletters	4	4	4	4
Total Newsletters Delivered	22,317	22,398	22,450	22,650

2025 GOALS

1. Newsletter production and distribution quarterly.
2. Continued maintenance and delivery of banner change-outs from the Municipal Services Team.
3. Continued improvement of Village aesthetics through the Beautification line-item fund.

SIGNIFICANT PROGRAM/COST CHANGES

None

PERSONNEL CHANGES/JUSTIFICATION

None

2024 ACHIEVEMENTS

1. Successfully produced and distributed the Village newsletter every quarter throughout 2024.

2. Continued maintenance and delivery of banner change-outs from the Municipal Services Team.
3. Continued purchasing arrangements with Riverside by Reynebeau Floral.
4. Successfully purchased and installed winter holiday lights for downtown light poles.

CAPITAL OUTLAY

None

2025 ADOPTED BUDGET

2023 ADOPTED BUDGET									INCREASE (DECREASE) 2024	% CHANGE 2024	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 3.0%
ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2022	ACTUAL 2023	BUDGET 2024	AMENDED BUDGET 2024	YTD 2024	ESTIMATED 2024	BUDGET 2025	BUDGET	BUDGET	
Village Promotion and Goodwill											
101-51960-101	FULL-TIME WAGES	17,377	17,390	14,847	14,847	12,944	14,847	18,331	3,484	23.47%	Impact of COLA and step increases
101-51960-102	PART-TIME WAGES	2,111	2,082	2,800	2,800	1,573	2,800	2,800	-	0.00%	
101-51960-103	SOCIAL SECURITY	1,532	1,651	1,589	1,589	1,128	1,589	1,863	274	17.24%	Impact of COLA and step increases
101-51960-104	RETIREMENT	1,197	1,403	1,238	1,238	951	1,238	1,491	253	20.44%	WRS .05% increase and impact of wage increase
101-51960-105	HEALTH INSURANCE	4,643	5,800	4,263	4,263	3,981	4,263	5,617	1,354	31.76%	Average 9% increase in health rates
101-51960-107	LIFE INSURANCE	14	12	9	9	9	9	11	2	22.22%	Decrease in rates from RFP process locked through 20
101-51960-108	DENTAL INSURANCE	336	423	309	309	263	309	351	42	13.59%	Change from single to employee/spouse
101-51960-109	DISABILITY INSURANCE	44	42	31	31	31	31	37	6	19.35%	Decrease in rates from RFP process locked through 20
101-51960-110	OVERTIME	1,323	3,241	3,120	3,120	1,159	3,120	3,200	80	2.56%	
101-51960-206	OFFICE SUPPLIES	-	38	200	200	-	100	200	-	0.00%	
101-51960-211	FOOD & PROVISIONS	4,329	3,353	3,000	3,000	1,728	3,000	3,000	-	0.00%	
101-51960-212	CLOTHING ALLOWANCE	2	-	70	70	-	-	70	-	0.00%	
101-51960-215	BEAUTIFICATION SUPPLIES	1,320	2,263	2,000	12,700	1,076	2,000	2,000	-	0.00%	Garden club dissolved in 2022. DPRF taking over mana
101-51960-218	OPERATIONAL SUPPLIES	-	393	500	500	-	500	500	-	0.00%	
101-51960-219	AWARDS & RECOGNITION	2,887	-	500	500	-	500	500	-	0.00%	2022 Hartwig Bench Memorial
101-51960-227	NEWSLETTER	1,496	1,614	2,100	2,100	240	2,100	2,100	-	0.00%	Postage on Winter newsletter, USPS increase, Adobe
Total Village Promotion and Goodwill		38,610	39,705	36,576	47,276	25,083	36,406	42,071	5,495	15.02%	

CATEGORY
DEPARTMENT
ACCOUNT ORGANIZATION

Public Safety
FIRE DEPARTMENT
101-52200

MISSION:

The mission of the Little Chute Fire Department (LCFD) is to minimize the loss of life and property from the effects of fire and other emergencies, and to render assistance where required. Inherent in this goal is the desire to protect and enhance the quality of life of our citizens and community by responding quickly, performing with the excellence, serving at every opportunity, and providing public education with special emphasis on programs for children. All emergency and non-emergency services are developed, maintained, and provided by highly trained volunteers dedicated to excellence.

PERFORMANCE MEASUREMENTS

	Actual <u>2022</u>	Actual <u>2023</u>	Projected <u>2024</u>	Target <u>2025</u>
Fire Department responses	181	200	200	221
Inspections by Fire Inspector	812	406	410	421
		REDUCE INSPECTIONS TO ONE PER YEAR		

2025 GOALS

1. Build a new Fire Station that fulfills the needs of our growing community for now and years to come.
2. Equip the new fire station to provide optimal service to the community.
3. Acquire a ¾ ton pickup water rescue that will be used for extraction on highway, access to Island Park and response to retention ponds.
4. To upgrade our use of the fire application IamResponding to include:
 - a. The department standard operating guidelines.
 - b. Contact names and phone numbers for all businesses for easy access at a fire scene.
5. We will continue to write and apply for grants to upgrade or replace existing equipment to follow current Wisconsin State Statutes and NFPA standards.
6. Monitor training attendance and other issues significant to firefighters' active participation with the fire department.
7. We will maintain efforts to educate and train firefighters and fire officers through our weekly training and courses provided through Fox Valley Technical College and State sponsored conferences, seminars, local fire department Mutual Aid Box Alarm System (MABAS) incident training and classroom situations.
8. The fire department will procure and train all Village of Little Chute firefighters to ensure their education and skills are at Wisconsin State National Fire

Protection Association and State of Wisconsin mandates which includes: NFPA 1400-1410; 1451-1452; 1504; 1670 and 2500.

9. We will work to enhance our fire prevention in-school sessions and open house programs for the public. We will focus on school visits to the fire station, going on site at the schools and other ways to increase fire prevention education.
10. We will be available for fire extinguisher training and other requested assistance for care facilities and manufacturing facilities. We currently provide fire extinguisher classes at three major companies (Outagamie County Garage, Crystal Print and Resource One) in the Village of Little Chute.
11. It is our obligation to enhance record keeping to follow the National Fire Reporting Service (NFIRS) Uniform Fire Code 2006 and with the Wisconsin Department of Commerce (WDC) Chapter 14. We must document our weekly department training sessions and Monday Firefighter Drills.
12. We will continue to upgrade the department procedures according to NFPA Uniform Fire Code 2006, WDC Chapter 14 Fire Prevention and Chapter 30 standards, such as the safety and fire scene accountability program also Wisconsin SPS 330 Codes regarding fire department safety and health matters.
13. We will continue inspections of commercial businesses and multi-family residential structures per NFPA requirements as required for the State Aid 2% Fire Dues.
14. Finalize the layout and design for the new rescue squad.

SIGNIFICANT PROGRAM/COST CHANGES

- Exploring an Emergency Medical Responder (EMR) Program to potentially implement in 2026.

PERSONNEL CHANGES/JUSTIFICATION

- No changes for 2025 but are exploring to add personnel to create an Emergency Medical Responder (EMR) Program in 2026.

2024 ACHIEVEMENTS

1. Engineering and design of proposed new fire station.
2. Established an agreement with Appleton Fire Department for Auto Aid Response Program for adjacent areas to Little Chute and Appleton.
3. Participated in a regional grant for department radios administered by the Appleton Fire Department.
4. Established a signed agreement for joint water rescue plan with neighboring fire departments that includes maps.
5. Finished the environment safe firefighting foam agreement with the Appleton Fire Department that provides storage and delivery of the foam for Little Chute and other communities in Outagamie County.

6. Received grants from Cheese Fest and Act of Kindness and purchased Fire Department dress uniforms.
7. Established a Little Chute Fire Department member as department administrator in charge of:
 - a) Recording all fire department incidents on the National Fire Incident Reporting System (NFIRS)
 - b) Recording all firefighters training as required by the Wisconsin State Statutes.
 - c) Recording actual department training and indicating the firefighters present for the training.
 - d) Answering inquiries on incident insurance claims.
8. Members of the department completed the drivers' operator course presented by FVTC, with several of them receiving certification.
9. Members of the department are currently in the Fire Officers 1 course offered by FVTC; scheduled to finish in October/November 2024.
10. Three members attended the Wisconsin State Fire Investigation Training Conference to enhance their skills and establish contact with other departments.
11. The Fire Chief and three Assistant Chiefs attended the Wisconsin State Fire Chiefs Association Conference to enhance their skills by attending classes and establish contact with other departments.
12. The Fire Inspector attended the Wisconsin State Fire Inspectors conference to review state codes and establish contact with other departments.
13. Multiple members have attended the Outagamie County Fire Investigation Association meetings, Outagamie County Fire Chiefs Association meetings, Mutual Aid Box Alarm System (MABAS) meetings along with Fire Commission meetings.
14. Collaborated with Appleton Fire Department on a FEMA grant for over-lapping coverage of adjoining areas.
15. Continued to hold weekly training events for all firefighters, monthly department meeting and officers' meetings to increase communication.
16. Completed fire inspections as per National Fire Protection Association (NFPA) requirements.
17. LCFD members trained with Kimberly Fire Department and Fox Valley Metro Police Department on active shooter incidents.

CAPITAL OUTLAY

None

2025 ADOPTED BUDGET

2023 ADOPTED BUDGET								INCREASE (DECREASE) 2024	% CHANGE 2024	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 3.0%	
ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2022	ACTUAL 2023	BUDGET 2024	BUDGET 2024	YTD 2024	ESTIMATED 2024	BUDGET 2025	BUDGET		BUDGET
Fire Operations											
101-52200-101	FULL-TIME WAGES	6,965	7,609	8,098	8,098	5,573	8,098	8,512	414	5.11%	Impact of COLA and step increases
101-52200-102	PART-TIME WAGES	20,722	35,961	28,860	28,860	19,980	28,860	30,555	1,695	5.87%	Impact of COLA and step increases
101-52200-103	SOCIAL SECURITY	4,059	4,268	5,121	5,121	2,412	5,121	5,269	148	2.89%	Impact of COLA and step increases
101-52200-104	RETIREMENT	46,455	47,733	49,020	49,020	31,915	49,020	35,052	(13,968)	-28.49%	Includes LOSAP and LOSA Plan \$34,500 contributions required for annual funding
101-52200-105	HEALTH INSURANCE	2,360	2,250	2,419	2,419	1,772	2,419	2,642	223	9.22%	Health insurance rates increased average of 9%
101-52200-107	LIFE INSURANCE	6	4	4	4	3	4	4	-	0.00%	Decrease in rates from RFP process locked through 2027
101-52200-108	DENTAL INSURANCE	605	598	588	588	389	588	588	-	0.00%	Locked in rates through 2025
101-52200-109	DISABILITY INSURANCE	19	16	18	18	12	18	17	(1)	-5.56%	Decrease in rates from RFP process locked through 2027
101-52200-110	OVERTIME	-	31	-	-	-	-	-	-	#DIV/0!	
101-52200-111	FIREFIGHTERS	22,805	22,121	25,000	25,000	12,191	25,000	25,000	-	0.00%	
101-52200-112	PER DIEM	3,000	4,125	5,000	5,000	1,650	4,500	4,800	(200)	-4.00%	Decrease to coincide with actual use
101-52200-201	TRAINING & CONFERENCES	9,338	11,238	12,480	12,480	9,638	10,000	12,500	20	0.16%	
101-52200-203	TELEPHONE	4,168	3,293	3,900	3,900	2,222	3,276	4,000	100	2.56%	
101-52200-204	CONTRACTUAL SERVICES	25,298	43,815	27,040	27,040	18,027	25,000	29,000	1,960	7.25%	Increase includes adding volunteer firefighters to our EAP Program \$1,504
101-52200-205	EQUIPMENT REPAIR	1,823	2,916	6,864	6,864	1,169	6,200	7,000	136	1.98%	
101-52200-206	OFFICE SUPPLIES	873	1,035	988	988	1,087	1,100	1,000	12	1.21%	
101-52200-207	PRINTING & REPRODUCTION	750	512	800	800	-	800	800	-	0.00%	
101-52200-208	BOOKS,SUBSCRIPTIONS,MEMBERSHIP	3,497	3,819	4,992	4,992	3,298	4,000	5,000	8	0.16%	
101-52200-211	FOOD & PROVISIONS	34,163	31,744	29,120	29,120	21,561	28,500	30,000	880	3.02%	
101-52200-212	CLOTHING ALLOWANCE	8,485	5,516	6,760	6,760	3,810	5,500	6,800	40	0.59%	
101-52200-213	SAFETY EQUIPMENT	72,605	37,474	18,720	22,720	14,855	23,800	20,000	1,280	6.84%	Safety focus for firefighters, inflationary cost of equipment
101-52200-215	CHEMICALS	-	433	1,500	1,500	1,602	1,625	1,600	100	6.67%	
101-52200-218	OPERATIONAL SUPPLIES	15,623	4,548	4,160	4,160	2,205	4,000	4,200	40	0.96%	
101-52200-219	AWARDS & RECOGNITION	4,934	5,813	5,928	5,928	3,105	5,000	6,000	72	1.21%	
101-52200-220	INSURANCE	2,560	2,560	2,700	2,700	2,560	2,560	2,700	-	0.00%	
101-52200-221	SMALL EQUIPMENT	17,025	11,768	19,760	49,760	48,087	49,000	20,400	640	3.24%	Radio carryover in 2024
101-52200-222	JANITORIAL SUPPLIES	-	-	-	-	176	176	-	-	#DIV/0!	
101-52200-225	FIRE PREVENTION PROGRAM	4,162	3,993	3,536	3,536	81	3,536	3,750	214	6.05%	
101-52200-240	COMPUTER MAINTENANCE	5,895	6,252	5,500	5,500	-	5,500	5,500	-	0.00%	
101-52200-242	BLDG & GRNDS REPAIR/MAINTENANC	76	-	-	-	-	-	-	-	#DIV/0!	This account should not be used as Fire Allocated section under Facilities manages.
101-52200-243	CUSTODIAL - CONTRACTUAL	-	-	-	-	-	-	-	-	#DIV/0!	This account should not be used as Fire Allocated section under Facilities manages.
101-52200-247	VEHICLE	23,992	29,314	29,120	29,120	13,511	28,300	29,120	-	0.00%	
101-52200-302	EQUIPMENT REPLACEMENT	-	-	-	-	-	-	-	-	#DIV/0!	
Total Fire Operations		342,261	330,759	307,996	341,996	222,890	331,501	301,809	(6,187)	-2.01%	
Fire Allocated											
101-52250-230	WORKERS COMPENSATION INS	9,636	3,991	13,500	13,500	14,860	14,860	12,300	(1,200)	-8.89%	Exp mod decrease 1.24 to 1.0; Rebound now included by League, base Work Comp Rates down
101-52250-231	PROPERTY & LIABILITY INSURANCE	19,804	20,686	23,212	23,212	17,239	17,239	20,134	(3,078)	-13.26%	Rising property values & ~9% increase, ~4% increase in auto physical liability & ~2% in other lines
101-52250-242	CUSTODIAL BLDG REPAIR/MAINT	373	4,865	1,500	1,500	1,297	1,450	1,545	45	3.00%	Age of equipment/maintenance increase
101-52250-243	CUSTODIAL - CONTRACTUAL	3,942	5,906	6,325	6,325	3,121	6,275	6,515	190	3.00%	Janitorial, Heating/Air Maintenance, Elevator Inspection, Generator Maintenance
101-52250-244	CUSTODIAL-OPERATIONS	170	251	850	850	440	800	875	25	2.94%	
101-52250-245	CUSTODIAL - EQUIPMENT	1,032	8,780	4,400	4,400	207	4,150	4,525	125	2.84%	Fire duct heater duct exchange replacement 2023
101-52250-248	PUBLIC FIRE PROTECTION	318,720	318,720	318,720	318,720	239,040	318,720	318,720	-	0.00%	
101-52250-249	UTILITIES	9,367	8,979	9,800	9,800	5,456	9,700	10,065	265	2.70%	
Total Fire Allocated		363,045	372,178	378,307	378,307	281,660	373,194	374,679	(3,628)	-0.96%	

CATEGORY
DEPARTMENT
ACCOUNT ORGANIZATION

Public Safety
Crossing Guards
101-52350

MISSION:

The Crossing Guard Program provides safe, supervised, street crossings for students who walk or bicycle to and from school.

PERFORMANCE MEASUREMENTS

	Actual <u>2022</u>	Actual <u>2023</u>	Projected <u>2024</u>	Target <u>2025</u>
Number of intersections covered	11/10	10	10	10
Number of students crossed	41,728	44,000	53,000	54,600

2025 GOALS

1. Continue to provide safe, supervised, street crossings for students traveling to and from school.
2. Continue to observe and report activity that is dangerous or threatening to the safety of children at the intersections where and when an adult crossing guard is present.
3. Continue to teach and reinforce traffic safety skills for children at the intersections where and when an adult crossing guard is present.
4. Provide initial (new-hire guards) and refresher (returning guards) training regarding proper and safe methods for helping students cross intersections.
5. Follow the recommendations of Safe Routes to School to determine locations and times adult crossing guards need to be placed.
6. Hire and train two substitute crossing guards to have employees available to cover absences without having to rely on the CSO and patrol officers.
7. Continue to seek a Lead Crossing Guard to assist with scheduling, training, and substituting for short notice absences.

SIGNIFICANT PROGRAM/COST CHANGES

None

PERSONNEL CHANGES/JUSTIFICATION

None

2024 ACHIEVEMENTS

1. Provided safe, supervised, street crossings for students traveling to and from school.
2. Provided annual training for crossing guards regarding the proper and safe methods of helping students cross intersections.
3. Recognized Crossing Guards during appreciation week. Additional recognition to one crossing guard who has been safely crossing students for over 35 years!
4. Filled numerous Crossing Guard vacancies due to sickness and surgeries with our CSO's, Patrol Officers, and Administrative Manager. These employees spend hours of their time away from their own tasks and responsibilities, some while earning overtime pay.

CAPITAL OUTLAY

None

Future Considerations

We are exploring the option of future privatization of the Crossing Guard program. The City of Appleton currently utilizes a private company to manage their program which is cost effective and very efficient. The current cost of managing the Crossing Guards, scheduling, filling vacancies are additional expenses we are paying above the Crossing Guards salary. If we were to privatize the Crossing Guard program, we would not be responsible for scheduling or filling vacancies, which would alleviate some of the Officer overtime we currently incur. The privatization of the Crossing Guard program would cost approximately 40% more than what we are currently paying for the Crossing Guard salary.

2025 ADOPTED BUDGET											
ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2022	ACTUAL 2023	BUDGET 2024	AMENDED	YTD 2024	ESTIMATED 2024	BUDGET 2025	INCREASE (DECREASE) 2024	% CHANGE	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 3.0%
					BUDGET 2024				BUDGET	2024 BUDGET	
Crossing Guards											
101-52350-102	PART-TIME WAGES	65,147	65,120	72,811	72,811	38,995	64,199	73,581	770	1.06%	
101-52350-103	SOCIAL SECURITY	4,984	4,982	5,570	5,570	2,983	4,911	5,629	59	1.06%	
101-52350-204	CONTRACTUAL SERVICES	368	339	850	850	324	750	850	-	0.00%	
101-52350-218	OPERATIONAL SUPPLIES	1,042	1,092	1,475	1,475	1,468	1,475	1,475	-	0.00%	
Total Crossing Guards		71,541	71,533	80,706	80,706	43,770	71,335	81,535	829	1.03%	

CATEGORY
DEPARTMENT
ACCOUNT ORGANIZATION

Public Works
Administration
101-53100

MISSION

Provide oversight and administrative services for the Public Works Department.

PERFORMANCE MEASUREMENTS

	Actual <u>2022</u>	Actual <u>2023</u>	Projected <u>2024</u>	Target <u>2025</u>
Street Excavation Permits Issued	102	82	142	142
Sidewalk/Driveway/Curb Cut Permits Issued	30	38	22	22
Street Obstruction Permits Issued	5	11	13	13
Prepared DPW section of Real Estate Inquiry Form	229	175	170	170
Number of DPW Newsletters Composed and Mailed to All Residents, Businesses, and Property Owners	<u>Spring</u> 5,650 <u>Fall</u> 5,737	<u>Spring</u> 5,711 <u>Fall</u> 5,783	<u>Spring</u> 5,778 <u>Fall</u> 5,785	<u>Spring</u> 5,800 <u>Fall</u> 5,815
Number of new yard waste site users	90	78	81	77
Number of lost cards renewed	20	35	28	25
Number of cards renewed	847	896	920	940
Revenue from yard waste site users	\$6,235	\$6,610	\$6,300	\$6,300
Revenue from stickers for curbside pickup of yard waste	\$1,265	\$584	\$600	\$600

2025 GOALS

1. Compose a semiannual Department of Public Works Newsletter for all residents and businesses.
2. Assist with new development within the Village.
3. Complete 100% of planned/commenced public improvements section on the Real Estate Inquiry Form.
4. Collaborate with residents and contractors to answer questions regarding right-of-way permits, issue permits and facilitate invoices for services.
5. Review policies on yard waste pickup.

SIGNIFICANT PROGRAM/COST CHANGES

None

PERSONNEL CHANGES/JUSTIFICATION

None

2024 ACHIEVEMENTS

1. Composed semiannual Department of Public Works Newsletter for all residents.
2. Assisted with new development within the Village.
3. Completed 100% of planned/commenced public improvements section of the Real Estate Inquiry Form.
4. Approved right-of-way and street obstruction permits.
5. Continued to collect yard waste with Village crews.

CAPITAL OUTLAY

None

2025 ADOPTED BUDGET

2023 ADOPTED BUDGET								INCREASE	% CHANGE		
								(DECREASE) 2024	2024		
ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2022	ACTUAL 2023	BUDGET 2024	BUDGET 2024	YTD 2024	ESTIMATED 2024	BUDGET 2025	BUDGET	BUDGET	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 3.0%
Public Works Administration											
101-53100-101	FULL-TIME WAGES	11,211	12,214	27,404	27,404	25,027	37,761	71,691	44,287	161.61%	Impact of COLA and step increases, correct allocation for staff time on street permit work, site plan
101-53100-103	SOCIAL SECURITY	835	911	2,096	2,096	1,826	2,754	5,484	3,388	161.64%	Impact of COLA and step increases
101-53100-104	RETIREMENT	730	831	1,889	1,889	1,727	2,605	4,971	3,082	163.16%	WRS .05% increase and impact of wage increase
101-53100-105	HEALTH INSURANCE	2,014	2,127	5,153	5,153	6,119	9,359	16,676	11,523	223.62%	Health insurance average increase of 9%, plan enrollment changes
101-53100-107	LIFE INSURANCE	4	3	10	10	9	14	29	19	190.00%	Decrease in rates from RFP process locked through 2027
101-53100-108	DENTAL INSURANCE	85	88	343	343	366	564	952	609	177.55%	Dental rates locked in through 2025, enrollment changes
101-53100-109	DISABILITY INSURANCE	29	27	61	61	56	85	141	80	131.15%	Decrease in rates from RFP process locked through 2027
101-53100-201	TRAINING & CONFERENCE	508	-	1,000	1,000	-	1,000	1,000	-	0.00%	
101-53100-202	LOCAL AUTO EXPENSE	-	-	100	100	-	100	100	-	0.00%	
101-53100-204	CONTRACTUAL SERVICES	-	275	1,000	1,000	-	1,000	1,000	-	0.00%	
101-53100-206	OFFICE SUPPLIES	12	124	3,200	3,200	2,293	3,200	3,200	-	0.00%	
101-53100-208	BOOKS,SUBSCRIPTIONS,MEMBERSHIP	318	41	500	500	21	500	500	-	0.00%	
101-53100-212	CLOTHING ALLOWANCE	-	-	-	-	224	224	-	-	#DIV/0!	
101-53100-218	OPERATIONAL SUPPLIES	-	-	100	100	-	100	100	-	0.00%	
101-53100-219	AWARDS & RECOGNITION	-	-	100	100	161	161	100	-	0.00%	
101-53100-227	PUBLIC INFORMATION	-	-	100	100	-	100	100	-	0.00%	
101-53100-306	BUILDING & GROUNDS	-	-	-	15,000	-	15,000	-	-	#DIV/0!	Security cameras at yard waste site 2024
Total Public Works Administration		15,745	16,641	43,056	58,056	37,829	74,527	106,044	62,988	146.29%	

CATEGORY
DEPARTMENT
ACCOUNT ORGANIZATION

PUBLIC WORKS
GIS
101-51415

MISSION:

Management of Geographical Information Systems (GIS) to provide broad access of information by integrating hardware, software, and workflows to capture, manage, and display different forms of spatially referenced information. These capabilities are used to develop data into resources that can reveal critical information to assist in providing solutions to complex problems.

Engineering plans to increase efficiency through continued improvement by implementation of the following items:

- Continuing to provide and expand a common system on which to quickly build, revise and deploy information for use by other departments.
- Develop methods how the Village can improve decision making, enhance communication, increase efficiency, and make work flows more cost-effective.
- Providing information by expanding the technical knowledge base of current employees through internal training, added use of technology, and continued organization of existing information.
- Improving system capabilities by implementing data standards to ensure that all datasets meet requirements for accuracy and reliability.

PERFORMANCE MEASUREMENTS

	Actual <u>2022</u>	Actual <u>2023</u>	Projected <u>2024</u>	Target <u>2025</u>
Outside Consultant Cost (Data Conversion)	43,156	\$30,000	\$40,000	\$40,000
Added Features	5431	1635	598	600
Edited Features	11,022	14,720	12,678	5,000
GIS Inspection Forms Created	4	2	1	3

2025 GOALS

1. Continued storm sewer, sanitary sewer, and watermain additions and revisions of the GIS database to provide access to current and accurate information. Engineering will continue collaborating with outside consultants to convert utility record documents within the GIS software environment.
2. Continued internal cross-training and external software training for

engineering staff.

3. Assist all Village Departments with mapping needs.
4. Incorporate sidewalk replacement/construction information following completion of sidewalk work.
5. Review license structure based on Esri pricing structure update for 2026.
6. Continued support for Water Department for developing forms for maintenance as well as Lead Service Inventory
7. Develop Street Sign Inventory
8. Develop Rail Asset Inventory
9. Update Vector Basemap update. Current update is from 2019.
10. Permit Reporting Survey for MS4 GIS integration.
11. Water Meter Change Management and Clearwater and Sump Inspection GIS Integration

SIGNIFICANT PROGRAM/COST CHANGES

The budget for outside GIS services will remain the same for 2025 to allow the Village to add additional information to its system and to better improve the accuracy of the information.

PERSONNEL CHANGES/JUSTIFICATION

None

2024 ACHIEVEMENTS

- 1.) Staff members and consultant completed existing record drawings or plan integration into storm sewer, sanitary sewer, and watermain GIS.
- 2.) Village and consultant staff added and edited several water main features to the GIS system which included: main breaks, main fittings, hydrants, valves, service valves, services, and water main.
- 3.) Village and consultant staff added and edited several storm sewer features to the GIS system which included: intake/outfall locations, inlets, manholes, casing pipes, laterals, main and forcemain piping, and detention ponds.
- 4.) Village and consultant staff added and edited several sanitary sewer features to the GIS system which included: manholes, main piping, and laterals.
- 5.) Village staff assisted other departments in utilizing the GIS system to produce various maps and resources, as needed.
- 6.) Deployed Lead Service Inventory via Esri Lead Service Inventory Solution for Water Department.

CAPITAL OUTLAY

None

2025 ADOPTED BUDGET

2023 ADOPTED BUDGET								INCREASE	% CHANGE		
				AMENDED			(DECREASE) 2024	2024			
ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2022	ACTUAL 2023	BUDGET 2024	BUDGET 2024	YTD 2024	ESTIMATED 2024	BUDGET 2025	BUDGET	BUDGET	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 3.0%
GIS											
101-51415-101	FULL-TIME WAGES	7,734	27,056	25,067	25,067	30,866	36,900	15,351	(9,716)	-38.76%	Impact of COLA and step increases, adjusting for GIS work charged to projects vs general work
101-51415-103	SOCIAL SECURITY	578	1,985	1,924	1,924	2,252	2,717	1,182	(742)	-38.57%	Impact of COLA and step increases
101-51415-104	RETIREMENT	506	1,829	1,731	1,731	2,159	2,597	1,071	(660)	-38.13%	WRS .05% increase and impact of wage increase
101-51415-105	HEALTH INSURANCE	2,330	6,530	7,386	7,386	9,035	10,825	4,183	(3,203)	-43.37%	Health insurance average increase of 9%, plan enrollment changes
101-51415-107	LIFE INSURANCE	6	12	12	12	15	18	6	(6)	-50.00%	Decrease in rates from RFP process locked through 2027
101-51415-108	DENTAL INSURANCE	180	514	522	522	620	738	277	(245)	-46.93%	Dental rates locked in through 2025, enrollment changes
101-51415-109	DISABILITY INSURANCE	24	55	56	56	68	81	29	(27)	-48.21%	Decrease in rates from RFP process locked through 2027
101-51415-110	OVERTIME	-	29	100	100	28	49	100	-	0.00%	
101-51415-201	TRAINING, CONFERENCES	125	-	5,000	10,000	756	2,700	5,000	-	0.00%	
101-51415-202	LOCAL AUTO EXPENSE	-	-	400	400	-	400	400	-	0.00%	
101-51415-203	TELEPHONE	-	1,731	2,100	2,100	1,225	2,100	2,100	-	0.00%	
101-51415-204	CONTRACTUAL SERVICES	19,513	7,248	9,600	9,600	3,539	9,600	10,000	400	4.17%	Total GIS Budget REL Consulting is \$40,000 with improved allocation to applicable funds
101-51415-206	OFFICE SUPPLIES	349	1,217	-	-	-	-	-	-	#DIV/0!	
101-51415-208	BOOKS, SUBSCRIP., DUES	9,718	6,666	10,270	10,270	4,247	5,100	8,000	(2,270)	-22.10%	Improved allocation of GIS and AutoCAD subscriptions based on applicable users
101-51415-212	CLOTHING ALLOWANCE	137	137	375	375	-	375	375	-	0.00%	
101-51415-213	SAFETY EQUIPMENT	359	385	750	750	327	750	750	-	0.00%	
101-51415-218	OPERATIONAL SUPPLIES	75	295	1,500	1,500	191	1,500	1,500	-	0.00%	
101-51415-221	SMALL EQUIPMENT	2,802	3,150	3,200	3,200	1,474	3,200	3,200	-	0.00%	
Total GIS		44,436	58,839	69,993	74,993	56,802	79,650	53,524	(16,469)	-23.53%	

CATEGORY
DEPARTMENT
ACCOUNT ORGANIZATION

Public Works
Street Repair & Maintenance
101-53300

MISSION:

Provide high quality, innovative and cost-effective maintenance to Village infrastructure, street and traffic signs and rights of way while providing the highest service level possible to the citizens of Little Chute. Maintain proactive and preventative customer-service approach to street repair and maintenance promoting a community in which the citizens of Little Chute are proud to live and work.

PROGRAM GUIDELINES:

Maintenance includes patching and repairing of asphalt and concrete streets including sidewalks, as well as painting, grading, graveling, dust control, and crack sealing.

PERFORMANCE MEASUREMENTS

	<u>Actual 2022</u>	<u>Actual 2023</u>	<u>Projected 2024</u>	<u>Target 2025</u>
Village Owned Miles of Streets	51.97	51.97	52.22	52.22+
County Owned Miles of Streets	6.15	6.15	6.15	6.15
Total Municipal Miles of Streets	58.12	58.12	58.37	58.37+
Percentage of Streets Painted	75%	75%	75%	75%
Square Feet of Concrete Streets Repaired	1174	600	0	500
Square Feet of Concrete Aprons Repaired	99	0	0	100
Square Feet of Concrete Sidewalk Repaired	500	750	100	700
Lineal Feet of Curb and Gutter Repaired	0	97	31.5	75
Square Feet of Streets Repaired with Hot Mix	3,600	5,000	2,122	3,000
Number of Street Signs Replaced	35	20	25	30
Streets Chip Sealed	Cypress St. Harding St. Kennedy Ave	Joan Ct Joyce St.	Meadow Michigan Tina Lyle	Garfield Ave Taylor St TBD
Lineal Feet of Crack Sealing	4,648	4,000	8,000	4,500

2025 GOALS

1. Continue street sign program.
2. Continue street painting program.

3. Maintain downtown aesthetics.
4. Continue annual sidewalk & rehabilitation program.

SIGNIFICANT PROGRAM/COST CHANGES

Contract out to repair handicap sidewalk ramps and Village owned sidewalk repairs.

PERSONNEL CHANGES/JUSTIFICATION

None

2024 ACHIEVEMENTS

1. Completed 75% of street painting.
2. Repaired 2,122 Sq. Ft. of street pavement with hot mix.
3. Replaced 25 street signs.
4. Crack sealed 8,000 linear feet.

CAPITAL OUTLAY

None

2025 ADOPTED BUDGET											
ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2022	ACTUAL 2023	BUDGET 2024	AMENDED		ESTIMATED 2024	BUDGET 2025	INCREASE	% CHANGE	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 3.0%
					BUDGET 2024	YTD 2024			(DECREASE) 2024	2024	
									BUDGET	BUDGET	
Street Repair and Maintenance											
101-53300-101	FULL-TIME WAGES	222,851	260,801	301,167	301,167	205,100	301,167	302,490	1,323	0.44%	Impact of COLA and step increases
101-53300-102	PART-TIME WAGES	1,342	2,045	2,000	2,000	1,946	2,000	2,000	-	0.00%	
101-53300-103	SOCIAL SECURITY	16,514	19,373	23,230	23,230	15,243	23,230	23,330	100	0.43%	Impact of COLA and step increases
101-53300-104	RETIREMENT	14,295	17,644	20,566	20,566	13,898	20,566	20,888	322	1.57%	WRS .05% increase and impact of wage increase
101-53300-105	HEALTH INSURANCE	63,122	68,671	85,178	85,178	60,075	85,178	87,159	1,981	2.33%	Health insurance average increase of 9%, plan enrollment changes
101-53300-107	LIFE INSURANCE	162	144	167	167	116	167	156	(11)	-6.59%	Decrease in rates from RFP process locked through 2027
101-53300-108	DENTAL INSURANCE	4,023	4,521	5,464	5,464	3,839	5,464	4,556	(908)	-16.62%	Dental rates locked in through 2025, enrollment changes
101-53300-109	DISABILITY INSURANCE	556	550	668	668	460	668	601	(67)	-10.03%	Decrease in rates from RFP process locked through 2027
101-53300-110	OVERTIME	290	1,004	500	500	469	500	500	-	0.00%	
101-53300-201	TRAINING & CONFERENCE	469	3,329	1,800	1,800	-	1,800	1,800	-	0.00%	
101-53300-204	CONTRACTUAL SERVICES	2,671	22,136	18,000	138,000	5,054	138,000	38,500	20,500	113.89%	2024 Street Rprs (Lilac, Adams)2025: Rpr handicap sidewalk ramps/Village owned sidewalks
101-53300-208	BOOKS,SUBSCRIPTIONS,MEMBERSHIP	600	-	500	500	855	855	500	-	0.00%	
101-53300-209	TELEPHONE LOCATES	9,332	794	1,000	1,000	132	1,000	1,000	-	0.00%	
101-53300-210	RENTALS	-	-	100	100	-	100	100	-	0.00%	
101-53300-211	FOOD & PROVISIONS	-	28	50	50	-	50	50	-	0.00%	
101-53300-212	CLOTHING ALLOWANCE	1,396	1,201	1,400	1,400	1,446	1,450	1,450	50	3.57%	No change in allowance but updating to personnel allocation to program
101-53300-213	SAFETY EQUIPMENT	571	14	6,000	6,000	4,971	6,000	6,180	180	3.00%	
101-53300-215	SIDEWALK TOOLS	1,486	1,422	1,000	7,000	-	7,000	-	(1,000)	-100.00%	Sidewalk tools needed in past purchased. Budget now combined with small equipment
101-53300-216	CONSTRUCTION MATERIALS	11,015	56,301	55,000	17,200	14,793	17,200	56,600	1,600	2.91%	2024 allocated funds to contractual services for street repairs, 2025 sidewalk repair notices
101-53300-218	OPERATIONAL SUPPLIES	12,348	9,877	10,000	10,000	5,795	10,000	10,300	300	3.00%	
101-53300-219	AWARDS & RECOGNITION	342	-	100	100	-	100	100	-	0.00%	
101-53300-221	SMALL EQUIPMENT	1,561	23	6,000	6,000	5,133	6,000	7,100	1,100	18.33%	Various small tools and equipment replacement
101-53300-226	POSTAGE	396	433	350	350	385	385	350	-	0.00%	
101-53300-227	PUBLIC INFORMATION	-	-	200	200	-	200	200	-	0.00%	
101-53300-246	RAILROAD MAINTENANCE	31,413	24,751	35,000	44,200	59,236	59,236	36,000	1,000	2.86%	2024 repairs crossing at CTH OO due to I41 construction, 2025 typical maintenance needed
101-53300-248	PUBLIC PARKING LOTS	2,930	2,294	4,000	4,000	1,827	4,000	4,000	-	0.00%	
101-53300-249	STREET LIGHTING	132,197	132,631	140,000	140,000	84,039	140,000	144,000	4,000	2.86%	2024: Meadow, Michigan, Tina & Lyle; 2025: Garfield and Taylor planned
101-53300-263	CHIP SEAL	26,312	32,690	30,000	30,000	-	30,000	30,900	900	3.00%	
101-53300-301	NEW EQUIPMENT	12,951	7,310	-	-	-	-	-	-	#DIV/0!	2022-2023 Grinder Purchase
Total Street Repair and Maintenance		571,147	669,988	749,440	846,840	484,811	862,316	780,810	31,370	4.19%	

CATEGORY
DEPARTMENT
ACCOUNT ORGANIZATION

Public Works
Support Services
101-53310

MISSION:

This budget provides for the overall coordination of the Village employee safety program, operations, and maintenance of the Municipal Services Building. The Director of Public Works is responsible for the safety program and the overall operations of the building.

PERFORMANCE MEASUREMENTS

	<u>Actual 2022</u>	<u>Actual 2023</u>	<u>Projected 2024</u>	<u>Target 2025</u>
In-house hours spent maintaining Municipal Services Building	249	262.50	200	200
Hours of safety training per employee	8	8	8	8

2025 GOALS

1. Continue to coordinate Village employee safety awareness and training to achieve an efficient and safe work environment.
2. Continue to coordinate building and grounds operations.
3. Continue to make succession plan work to meet the needs of public works/parks/forestry one team regarding operations and maintenance.
4. Keep the municipal building clean and organized.

SIGNIFICANT PROGRAM/COST CHANGES

None

PERSONNEL CHANGES/JUSTIFICATION

None

2024 ACHIEVEMENTS

1. Coordinated Village employee safety awareness and training to achieve an efficient and safe work environment.
2. Collaborated with Finance to apply and receive the League of Municipalities Safety grant for \$3,320 to purchase a liftgate to aid in avoiding injuries.
3. Contracted hearing tests for employees.
4. Contracted (random) drug and alcohol testing of employees.
5. Coordinated building and grounds operations.
6. Continued to work to make succession plan succeed.
7. Continued in-house cleaning and maintenance of Municipal Service Building.

CAPITAL OUTLAY

None

2025 ADOPTED BUDGET

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2022	ACTUAL 2023	BUDGET 2024	AMENDED		YTD 2024	ESTIMATED 2024	BUDGET 2025	INCREASE	% CHANGE	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 3.0%
					BUDGET 2024					(DECREASE) 2024	2024	
										BUDGET	BUDGET	
Public Works Support Services												
101-53310-101	FULL-TIME WAGES	11,370	12,041	17,648	17,648		8,714	13,229	14,259	(3,389)	-19.20%	Impact of COLA and step increases
101-53310-102	PART-TIME WAGES	22	1,214	200	200		202	372	400	200	100.00%	Adjusting to recent experience/need
101-53310-103	SOCIAL SECURITY	838	965	1,377	1,377		649	990	1,129	(248)	-18.01%	Impact of COLA and step increases
101-53310-104	RETIREMENT	720	801	1,200	1,200		605	925	976	(224)	-18.67%	WRS .05% increase and impact of wage decrease
101-53310-105	HEALTH INSURANCE	2,781	3,408	4,571	4,571	2,733		4,264	4,384	(187)	-4.09%	Health insurance average increase of 9%
101-53310-107	LIFE INSURANCE	8	7	11	11	5		8	13	2	18.18%	Decrease in rates from RFP process locked through 2027
101-53310-108	DENTAL INSURANCE	220	248	288	288	169		273	278	(10)	-3.47%	Dental rates locked in through 2025, enrollment changes
101-53310-109	DISABILITY INSURANCE	26	26	39	39	20		31	30	(9)	-23.08%	Decrease in rates from RFP process locked through 2027
101-53310-110	OVERTIME	-	15	100	100	67		100	100	-	0.00%	
101-53310-201	TRAINING & CONFERENCES	-	-	150	150	-		150	150	-	0.00%	
101-53310-203	TELEPHONE	1,743	2,709	3,000	3,000	1,462		3,000	3,000	-	0.00%	
101-53310-204	CONTRACTUAL SERVICES	2,336	2,881	2,500	2,500	1,217		2,500	2,500	-	0.00%	
101-53310-206	OFFICE SUPPLIES	180	99	250	250	33		250	250	-	0.00%	
101-53310-207	PRINTING & REPRODUCTION	282	401	1,850	1,850	202		500	500	(1,350)	-72.97%	More in line with actual 2022 & 2023 and actual 2024
101-53310-212	CLOTHING ALLOWANCE	5	4	100	100	4		100	100	-	0.00%	
101-53310-213	SAFETY EQUIPMENT/PROGRAM	2,581	2,238	2,350	2,350	763		2,350	2,400	50	2.13%	
101-53310-218	OPERATIONAL SUPPLIES	331	639	500	500	1,084		1,084	500	-	0.00%	
101-53310-221	SMALL EQUIPMENT	-	-	150	150	-		150	150	-	0.00%	
101-53310-240	COMPUTER MAINTENANCE	-	-	100	100	-		100	100	-	0.00%	
101-53310-243	CUSTODIAL - CONTRACTUAL	4,294	3,797	5,114	5,114	2,934		5,114	5,625	511	9.99%	Allocation to general fund increased from 30% to 33%
101-53310-244	CUSTODIAL-OPERATIONAL SUPPLIES	-	-	249	249	-		249	274	25	10.04%	Allocation to general fund increased from 30% to 33%
101-53310-245	CUSTODIAL - EQUIP REPAIR/MAINT	275	1,264	936	936	521		936	1,038	102	10.90%	Allocation to general fund increased from 30% to 33%
101-53310-249	BUILDING UTILITIES	16,059	12,177	14,640	14,640	8,159		12,460	13,200	(1,440)	-9.84%	Allocation to general fund increased from 30% to 33%, adjust to actual experience
101-53310-306	BUILDING & GROUNDS	20,111	-	-	-	-		-	-	-	#DIV/0!	Fencing at Municipal Service Building installed 2022
Total Public Works Support Services		64,180	44,934	57,323	57,323	29,544		49,135	51,356	(5,967)	-10.41%	NOTE: ALLOCATION TO UTILITIES SEPTEMBER NOT COMPLETED (70% 2022-2024; 67% 2025)

CATEGORY
DEPARTMENT
ACCOUNT ORGANIZATION

Public Works
Vehicle Maintenance
101-53330

MISSION:

Maintain, repair, and evaluate all Public Works and Parks, Recreation and Forestry vehicles keeping accurate records. The Director of Public Works is responsible for overall operations of this budget.

PERFORMANCE MEASUREMENTS

	<u>Actual 2022</u>	<u>Actual 2023</u>	<u>Projected 2024</u>	<u>Target 2025</u>
Total hours spent repairing/maintaining vehicles	1,848	1,759	1,650	1,850
Number of repairs done on all vehicles	647	708	560	625
Major repairs/parts (costing over \$2,000 per vehicle)	6 (#6 2x, #7, #46, #81 2x)	4 (#8, #29, #42, #81)	9 (#6 #8, #26, #29 2x, #30, #58, #75, #232)	7

2025 GOALS

1. Continue to streamline the expenditure tracking for vehicle operations and repairs.
2. Track monthly expenditures and charge other departments for their expenses.
3. Track total number of repairs done in-house to vehicles.
4. Track number of major repairs done in-house to vehicles.
5. Provide a reliable fleet for the Village crew to operate.

SIGNIFICANT PROGRAM/COST CHANGES

None

PERSONNEL CHANGES/JUSTIFICATION

None

2024 ACHIEVEMENTS

1. Streamlined the expenditure tracking for vehicle operations and repairs.
2. Tracked monthly expenditures and charged other departments appropriately.

CAPITAL OUTLAY

None in the operations budget (cross reference Capital Projects Equipment Revolving Fund for Department of Public Works Fleet additions or replacements).

2025 ADOPTED BUDGET

2025 ADOPTED BUDGET									INCREASE (DECREASE) 2024	% CHANGE 2024	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 3.0%
ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2022	ACTUAL 2023	BUDGET 2024	AMENDED BUDGET 2024	YTD 2024	ESTIMATED 2024	BUDGET 2025	BUDGET	BUDGET	
Public Works Vehicle Maintenance											
101-53330-101	FULL-TIME WAGES	62,944	64,927	69,563	69,563	39,864	53,171	73,746	4,183	6.01%	COLA and step impact
101-53330-102	PART-TIME WAGES	740	356	300	300	-	-	300	-	0.00%	
101-53330-103	SOCIAL SECURITY	4,664	4,787	5,362	5,362	3,095	4,050	5,679	317	5.91%	Impact of wage increase
101-53330-104	RETIREMENT	4,084	4,415	4,794	4,794	2,556	3,309	5,120	326	6.80%	WRS .05% increase and impact of wage increase
101-53330-105	HEALTH INSURANCE	20,381	21,717	23,134	23,134	11,599	19,998	4,800	(18,334)	-79.25%	Health rate increase average of 9% plus enrollment change for allocation
101-53330-107	LIFE INSURANCE	48	41	37	37	20	25	36	(1)	-2.70%	Decrease in rates from RFP process locked through 2027
101-53330-108	DENTAL INSURANCE	1,201	1,272	1,213	1,213	737	872	1,223	10	0.82%	
101-53330-109	DISABILITY INSURANCE	161	153	154	154	77	97	147	(7)	-4.55%	Decrease in rates from RFP process locked through 2027
101-53330-110	OVERTIME	59	-	200	200	-	-	200	-	0.00%	Decrease related to actual use
101-53330-204	CONTRACTUAL SERVICES	16,113	21,068	25,000	25,000	28,567	28,600	25,750	750	3.00%	
101-53330-206	OFFICE SUPPLIES	-	-	100	100	-	100	100	-	0.00%	
101-53330-212	CLOTHING ALLOWANCE	280	280	500	500	210	500	500	-	0.00%	
101-53330-213	SAFETY EQUIPMENT	438	640	500	500	1,460	1,500	500	-	0.00%	
101-53330-217	GAS AND OIL	33,694	35,881	39,000	39,000	23,687	39,000	40,100	1,100	2.82%	
101-53330-218	OPERATIONAL SUPPLIES	32,636	13,862	19,000	19,000	13,872	19,000	19,500	500	2.63%	
101-53330-221	SMALL EQUIPMENT	5,503	1,275	7,000	7,000	7,405	7,500	7,200	200	2.86%	
101-53330-225	VEHICLE PARTS	64,259	82,693	70,000	70,000	84,568	91,475	79,500	9,500	13.57%	Update based on recent trends, age of fleet and inflation
101-53330-299	ALLOCATE VEHICLE MAINTENANCE	(112,512)	(135,993)	(95,000)	(95,000)	(120,972)	(131,096)	(126,500)	(31,500)	33.16%	Billings based on number of repairs and average cost
Total Public Works Vehicle Maintenance		134,695	117,375	170,857	170,857	96,745	138,101	137,901	(32,956)	-19.29%	

CATEGORY
DEPARTMENT
ACCOUNT ORGANIZATION

Public Works
Snow and Ice Control
101-53350

MISSION:

To provide safe winter driving conditions for motorists and pedestrians within the budget guidelines established by the Village Board. Objective goal is to provide adequate traction for vehicles properly equipped for winter driving.

PROGRAM GUIDELINES:

Streets are maintained in a priority order during a snow event. During a heavy snowfall event, primary streets may require continuous plowing before secondary routes are maintained.

Factors such as storm intensity, time of day, length of storm activity, amount of accumulation, wind, temperature, and moisture content will determine plowing and or salting. The Village of Little Chute Department of Public Works will apply anti-icing material when snow accumulations are less than two inches, or when conditions warrant them.

PERFORMANCE MEASUREMENTS

	<u>Actual 2022</u>	<u>Actual 2023</u>	<u>Projected 2024</u>	<u>Target 2025</u>
Prepared and mailed private snow removal invoices	21	40	14	20
Revenue from snow removal invoices	\$1,600	\$4,100	\$1,500	\$1,500
Times Village streets salted	22	22	18	20
Times Village streets plowed	13	12	10	11
Times snow removed	9	7	6	7
Hours to routinely complete snowplow routes	6	6	6	6

2025 GOALS

1. To complete all snowplow routes, accident free.
2. To complete all snowplow routes in a six-hour period.
3. To remove snow from the business area in a timely manner after plowing.
4. To continue to update our snow removal and snow plowing equipment.
5. To identify ways of improving our snow removal operations.
6. Continue usage of brine to reduce salt usage.
7. Continue to look for new ways to significantly cut back on salt usage.

8. Continue to research alternative sites for snow dumping.
9. Provide safety for pedestrians and motorists with properly maintained Village streets.
10. Continue to monitor weather conditions to control snowplowing operation.
11. Before a snowstorm, pretreat streets with brine obtained from the Water Utility to reduce salt usage.

SIGNIFICANT PROGRAM/COST CHANGES

For 2023/2024 season the cost for road salt will be \$80.35/Ton delivered and for the 2024/2025 season the cost of road salt will be \$83.56 /Ton delivered. Usage is weather dependent.

PERSONNEL CHANGES/JUSTIFICATION

None

2024 ACHIEVEMENTS

1. Completed all snowplow routes, accident free.
2. Completed all snowplow routes in a six-hour period.
3. Removed snow from the business area in a timely manner after plowing.
4. Continued to update our snow removal and snow plowing equipment.
5. Identified ways of improving snow removal operations.
6. Continued usage of brine to reduce salt usage.
7. Continued to look for new ways to significantly cut back on salt usage.
8. Continued to research alternative sites for snow dumping.
9. Provided safety for pedestrians and motorists with properly maintained Village streets.
10. Continued to monitor weather conditions to control snowplowing operation.
11. Pretreated streets with brine obtained from the Water Utility to reduce salt usage.

CAPITAL OUTLAY

None

2025 ADOPTED BUDGET									INCREASE (DECREASE) 2024	% CHANGE 2024	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 3.0%
ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2022	ACTUAL 2023	BUDGET 2024	AMENDED BUDGET 2024	YTD 2024	ESTIMATED 2024	BUDGET 2025	BUDGET	BUDGET	
Snow and Ice Control											
101-53350-101	FULL-TIME WAGES	69,910	90,524	97,459	97,459	61,733	97,459	103,612	6,153	6.31%	COLA and step impact, increase of hours allocation
101-53350-102	PART-TIME WAGES	50	25	100	100	-	-	-	(100)	-100.00%	No parttime anticipated
101-53350-103	SOCIAL SECURITY	7,309	9,070	9,376	9,376	5,148	8,993	9,838	462	4.93%	Impact of wage increase
101-53350-104	RETIREMENT	6,565	8,409	8,352	8,352	4,852	8,007	8,875	523	6.26%	WRS .05% increase and impact of wage increase
101-53350-105	HEALTH INSURANCE	23,718	35,286	29,898	29,898	19,238	29,898	32,344	2,446	8.18%	Health rate increase average of 9%, impact of increase
101-53350-107	LIFE INSURANCE	64	79	57	57	40	57	58	1	1.75%	Decrease in rates from RFP process locked through 20
101-53350-108	DENTAL INSURANCE	1,727	2,612	2,067	2,067	1,359	2,067	1,909	(158)	-7.64%	No rate change, impact of elections changes from allo
101-53350-109	DISABILITY INSURANCE	205	275	216	216	148	216	207	(9)	-4.17%	Decrease in rates from RFP process locked through 20
101-53350-110	OVERTIME	30,645	33,580	25,000	25,000	8,357	20,000	25,000	-	0.00%	
101-53350-201	TRAINING & CONFERENCES	160	160	500	500	120	500	500	-	0.00%	
101-53350-211	FOOD & PROVISIONS	567	1,099	500	500	434	500	500	-	0.00%	
101-53350-212	CLOTHING ALLOWANCE	239	224	400	400	377	400	400	-	0.00%	
101-53350-213	SAFETY EQUIPMENT	17	14	150	150	22	150	150	-	0.00%	
101-53350-218	SALT, CHIPS	3,420	34,419	40,000	59,000	47,900	56,500	41,000	1,000	2.50%	2023/2024 road salt \$80.35/ton; 2024/2025 \$85.36/ton
101-53350-221	SMALL EQUIPMENT	7,995	2,248	7,500	7,500	2,299	7,500	7,500	-	0.00%	
101-53350-226	POSTAGE	486	382	230	230	437	500	500	270	117.39%	Adjust to actual experience for communications
101-53350-227	PUBLIC INFORMATION	168	-	500	500	-	500	500	-	0.00%	
101-53350-301	NEW EQUIPMENT	-	-	-	-	-	-	-	-	#DIV/0!	
Total Snow and Ice Control		153,243	218,406	222,305	241,305	152,463	233,247	232,893	10,588	4.76%	

CATEGORY
DEPARTMENT
ACCOUNT ORGANIZATION

Public Works
Weeds
101-53460

MISSION:

To provide effective code enforcement of noxious weeds (grass and weeds to not exceed 8" in height – *only one notice given per growing season*).

PERFORMANCE MEASUREMENTS

	<u>Actual 2022</u>	<u>Actual 2023</u>	<u>Projected 2024</u>	<u>Target 2025</u>
Number of weed complaints	65	47	62	60
Weed notices prepared and mailed	49	30	48	46
Weed invoices prepared and mailed	8	3	7	6
Revenue from weed invoices	\$1,040	\$378	\$1,000	\$1,000

2025 GOALS

1. Communicate noxious weed code information to the public.
2. Monitor and consistently enforce code requirements.
3. Prepare and mail out noxious weed notices and invoices to owners of non-compliance.
4. Village crew to monitor and eradicate weeds at Village railroad spur.

SIGNIFICANT PROGRAM/COST CHANGES

None

PERSONNEL CHANGES/JUSTIFICATION

None


2024 ACHIEVEMENTS

1. Communicated noxious weed code information to the public.
2. Monitored and consistently enforced code requirements.
3. Prepared and mailed out noxious weed out-of-compliance notices to residents.
4. Village crew cut/trimmed long grass and noxious weeds at private residences after non-compliance.
5. Prepared and mailed out noxious weed invoices.

CAPITAL OUTLAY

None

2025 ADOPTED BUDGET

2023 ADOPTED BUDGET									INCREASE	% CHANGE	
					AMENDED			(DECREASE) 2024	2024		
ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2022	ACTUAL 2023	BUDGET 2024	BUDGET 2024	YTD 2024	ESTIMATED 2024	BUDGET 2025	BUDGET	BUDGET	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 3.0%
Weed Control											
101-53460-101	FULL-TIME WAGES	3,849	2,697	13,697	13,697	2,834	2,886	3,001	(10,696)	-78.09%	Decrease in wage allocation 
101-53460-102	PART-TIME WAGES	282	963	1,000	1,000	-	500	500	(500)	-50.00%	
101-53460-103	SOCIAL SECURITY	300	266	1,127	1,127	206	211	267	(860)	-76.31%	
101-53460-104	RETIREMENT	250	184	939	939	196	199	210	(729)	-77.64%	
101-53460-105	HEALTH INSURANCE	1,113	755	4,763	4,763	792	825	917	(3,846)	-80.75%	
101-53460-107	LIFE INSURANCE	3	2	8	8	2	2	-	(8)	-100.00%	Adjust to actual experience for communications
101-53460-108	DENTAL INSURANCE	84	54	361	361	71	86	55	(306)	-84.76%	
101-53460-109	DISABILITY INSURANCE	9	6	30	30	7	7	7	(23)	-76.67%	
101-53460-218	OPERATIONAL SUPPLIES	17	14	150	150	22	150	150	-	0.00%	Adjust to actual experience, increased parts costs
101-53460-226	POSTAGE	68	60	50	50	64	75	75	25	50.00%	
101-53460-227	PUBLIC INFORMATION	84	84	150	150	94	150	150	-	0.00%	
101-53460-247	VEHICLE	973	2,377	1,000	1,000	1,259	1,300	1,800	800	80.00%	
Total Weed Control		7,034	7,461	23,275	23,275	5,545	6,391	7,132	(16,143)	-69.36%	

CATEGORY
DEPARTMENT
ACCOUNT ORGANIZATION

Public Works
Recycling
101-53650

MISSION:

Provide timely curbside pickup of recyclable items. At the end of month non-metal items are picked up monthly that do not fit inside of the refuse polycart and quarterly pick up of large metal items. Services also include quarterly pickup of appliances normally containing freon.

PERFORMANCE MEASUREMENTS

	<u>Actual 2022</u>	<u>Actual 2023</u>	<u>Projected 2024</u>	<u>Target 2025</u>
Refrigerant Stickers	64	93	80	80
Refrigerant Sticker Purchase Revenue	\$1,240	\$1,860	\$1,600	\$1,600
Recycling Polycarts Change Outs to Residents (Upsize/Downsize/Worn)	115	122	130	130
Recycling Polycarts Given to New Residents	31	25	15	35
Tons of Residential Tires Picked-up Curbside	9.28	8.77	9	0

2025 GOALS

1. Curtail refuse tonnage, continue public education on recycling.
2. Work with County on their recycling program.

SIGNIFICANT PROGRAM/COST CHANGES

None

PERSONNEL CHANGES/JUSTIFICATION

None

2024 ACHIEVEMENTS

1. In accordance with State law, the Village crew did not pick up any E-waste curbside.
2. In-house collection of recycling at all Village buildings.

CAPITAL OUTLAY

None

2025 ADOPTED BUDGET

2023 ADOPTED BUDGET									INCREASE	% CHANGE	
				AMENDED				(DECREASE) 2024	2024		
ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2022	ACTUAL 2023	BUDGET 2024	BUDGET 2024	YTD 2024	ESTIMATED 2024	BUDGET 2025	BUDGET	BUDGET	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 3.0%
Recycling											
101-53650-101	FULL-TIME WAGES	27,851	28,518	36,261	36,261	23,640	30,538	32,891	(3,370)	-9.29%	<div>Decrease in wage allocation</div> <div></div>
101-53650-102	PART-TIME WAGES	1,049	840	1,200	1,200	62	114	500	(700)	-58.33%	
101-53650-103	SOCIAL SECURITY	2,129	2,156	2,867	2,867	1,717	2,221	2,555	(312)	-10.88%	
101-53650-104	RETIREMENT	1,800	1,942	2,458	2,458	1,633	2,108	2,275	(183)	-7.45%	
101-53650-105	HEALTH INSURANCE	7,379	6,750	11,608	11,608	8,058	10,716	10,117	(1,491)	-12.84%	
101-53650-107	LIFE INSURANCE	24	19	23	23	17	22	22	(1)	-4.35%	
101-53650-108	DENTAL INSURANCE	614	549	813	813	567	745	624	(189)	-23.25%	
101-53650-109	DISABILITY INSURANCE	70	60	81	81	56	75	64	(17)	-20.99%	
101-53650-110	OVERTIME	-	11	-	-	-	-	-	-	#DIV/0!	
101-53650-204	CONTRACTUAL SERVICES	888	707	800	800	548	800	800	-	0.00%	
101-53650-212	CLOTHING ALLOWANCE	58	56	200	200	56	60	60	(140)	-70.00%	Minimal dollar impact adjusting to actual
101-53650-221	SMALL EQUIPMENT	-	-	-	-	6,046	6,046	6,500	6,500	#DIV/0!	Recycling container purchases correction from Sanitation
101-53650-226	POSTAGE	465	488	450	450	497	500	550	100	22.22%	Minimal dollar impact adjusting to actual
101-53650-227	PUBLIC INFORMATION	-	-	200	200	-	200	200	-	0.00%	
Total Recycling		42,327	42,096	56,961	56,961	42,897	54,145	57,158	197	0.35%	

CATEGORY
DEPARTMENT
ACCOUNT ORGANIZATION

Culture, Recreation & Education
Parks
55200

MISSION:

The Parks Department maintains over 90 acres of parks, open space areas and wilderness for various activities. Uses include playground equipment, picnicking and shelters, trails, softball, baseball, soccer, football, volleyball, tennis, basketball, ice-skating and festivals. The Parks Department provides opportunities for participants, residents, spectators, and an array of other leisure time activities.

PERFORMANCE MEASUREMENTS

	<u>Actual</u> <u>2022</u>	<u>Actual</u> <u>2023</u>	<u>Projected</u> <u>2024</u>	<u>Target</u> <u>2025</u>
Total Acreage	86.11	86.11	86.11	86.11
Total Parks & Tot lots	11	11	11	11
Paved Park Trails (Miles)	2.7	3.23	3.51	3.51
Playgrounds	9	9	9	9
Outdoor Open-Air Shelters (<i>reservable</i>)	5	5	5	5
Shelter/Plaza Reservations	272	274	259	250
Athletic Field Use	720	653	716	700

2025 GOALS

1. Replace and update bandshell fascia boards.
2. Implement crossing lights on trail systems.
3. Upgrade flooring at various park bathrooms.
4. Restore shelter peaks.
5. Continue efforts to enhance Ebben Trail with amenities such as benches, picnic tables garbage cans and dog waste stations.
6. Continued efforts for the upkeep of hard surfaces within our park system.
7. Install two fence dividers between pickleball courts.
8. Reduce the number of geese in select parks, which results in less waste from the waterfowl, more usable park open space and less maintenance efforts.
9. Investigate plan to update Legion Park open air shelter.

SIGNIFICANT PROGRAM/COST CHANGES

Added \$16,000 to Utilities to cover anticipated opening of the Splash Pad to accommodate entire season.

PERSONNEL CHANGES/JUSTIFICATION

None.

2024 ACHIEVEMENTS

1. Replace and update bandshell fascia boards, paint band shell, and power washed pavers.
2. Successfully concreted Legion Park batting cages.
3. Successfully implement 'safe trail use' signs on trail systems.
4. Successfully painted bathroom doors and updated flooring at Van Lieshout Park.
5. Successfully enhanced Ebben Trail with amenities such as a memorial bench and dog waste stations.
6. Successfully continued efforts in the upkeep of hard surfaces within our park system.
7. Successfully installed three pickleball courts at Doyle Park.
8. Successfully updated low areas in Pavers in front of band stage.
9. Reduce the number of geese in select parks, which results in less waste from the waterfowl, more usable park open space and less maintenance efforts.
10. Completed Splash Pad construction and successfully held grand opening.
11. Successfully completed construction on Ebben Trail Phase III trail on Evergreen Drive.

CAPITAL OUTLAY

None

2025 ADOPTED BUDGET

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2022	ACTUAL 2023	BUDGET 2024	AMENDED		YTD 2024	ESTIMATED 2024	BUDGET 2025	INCREASE	% CHANGE	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 3.0%
					BUDGET 2024					(DECREASE) 2024	2024	
										BUDGET	BUDGET	
Parks												
101-55200-101	FULL-TIME WAGES	187,778	201,834	228,630	228,630		154,977	228,630	231,220	2,590	1.13%	
101-55200-102	PART-TIME WAGES	49,617	51,117	62,520	62,520		46,972	57,450	62,520	-	0.00%	
101-55200-103	SOCIAL SECURITY	17,690	18,836	22,405	22,405		15,083	22,019	22,609	204	0.91%	
101-55200-104	RETIREMENT	12,279	13,787	15,635	15,635		10,678	15,896	16,001	366	2.34%	WRS .05% increase and impact of wage increase
101-55200-105	HEALTH INSURANCE	49,499	51,073	67,795	67,795		42,057	67,795	61,598	(6,197)	-9.14%	Director change from family to single health plan
101-55200-107	LIFE INSURANCE	142	115	122	122		91	122	117	(5)	-4.10%	Decrease in rates from RFP process locked through 2027
101-55200-108	DENTAL INSURANCE	2,676	2,840	3,720	3,720		2,017	3,720	3,139	(581)	-15.62%	Director change employee spouse to single dental plan
101-55200-109	DISABILITY INSURANCE	468	434	506	506		356	506	460	(46)	-9.09%	Decrease in rates from RFP process locked through 2027
101-55200-110	OVERTIME	1,395	2,566	1,750	1,750		1,159	1,750	1,750	-	0.00%	
101-55200-113	UNEMPLOYMENT COMPENSATION	-	504	-	-		236	236	-	-	#DIV/0!	
101-55200-201	TRAINING & CONFERENCES	809	651	1,692	1,692		468	1,650	1,692	-	0.00%	
101-55200-203	TELEPHONE	1,372	1,471	1,470	1,470		1,096	1,470	1,470	-	0.00%	
101-55200-204	CONTRACTUAL SERVICES	28,569	16,884	29,000	48,100		67,386	69,000	32,000	3,000	10.34%	Increased AAA portables Green Boys, and Lappen Security contracts
101-55200-205	EQUIPMENT REPAIRS	101	24	800	800		-	760	800	-	0.00%	
101-55200-206	OFFICE SUPPLIES	46	77	100	100		3	100	100	-	0.00%	
101-55200-208	BOOKS,SUBSCRIPTIONS,MEMBERSHIP	500	150	200	200		98	200	200	-	0.00%	
101-55200-210	RENTALS	-	720	250	250		-	250	250	-	0.00%	
101-55200-212	CLOTHING ALLOWANCE	954	932	1,000	1,000		1,198	1,198	1,000	-	0.00%	
101-55200-213	SAFETY EQUIPMENT	2,067	1,062	3,000	3,000		307	2,900	3,000	-	0.00%	
101-55200-215	HORTICULTURAL SUPPLIES	1,112	3,410	2,700	2,700		1,529	2,700	2,700	-	0.00%	
101-55200-216	CONSTRUCTION MATERIALS	7,126	33,151	20,000	32,000		13,067	32,000	20,000	-	0.00%	
101-55200-218	OPERATIONAL SUPPLIES	2,097	3,611	3,000	3,000		3,486	3,600	3,000	-	0.00%	
101-55200-221	SMALL EQUIPMENT	4,010	952	2,600	2,600		2,619	2,650	2,600	-	0.00%	
101-55200-222	JANITORIAL SUPPLIES	2,227	1,717	1,200	1,200		1,492	1,500	1,200	-	0.00%	
101-55200-225	OTHER NON-PERSON	8,434	9,605	7,500	7,500		2,074	7,500	7,500	-	0.00%	Lock Tender Wages (50%) and Insurance (20%); 2023 includes charges for 2022 and 2023
101-55200-227	PUBLIC INFORMATION	50	-	-	-		-	-	-	-	#DIV/0!	
101-55200-242	BLDG & GRNDS REPAIRS & MAINT	11,804	14,792	14,375	14,375		7,397	14,375	14,375	-	0.00%	Park open air shelters, trail system repairs/upgrades, green space maint and band stage
101-55200-243	CUSTODIAL - CONTRACTUAL	2,602	-	-	-		-	-	-	-	#DIV/0!	Polycarts not billed through JE but part of UM Billing system so included in utility line
101-55200-247	VEHICLE	40,696	37,302	24,000	24,000		21,440	25,500	27,000	3,000	12.50%	Unexpected vehicle repairs due to age of equipment in 2022/2023
101-55200-249	UTILITIES	42,987	51,739	54,146	54,146		36,879	52,146	73,455	19,309	35.66%	Splash pad not opening in 2024 as anticipated, 2025 full year
Total Park		479,106	521,357	570,116	601,216		434,165	617,623	591,756	21,640	3.80%	

CATEGORY
DEPARTMENT
ACCOUNT ORGANIZATION

Culture, Recreation and Education
Recreation
55300

MISSION:

Carry out a community commitment to quality of life that provides an array of opportunities to improve an individual's physical health and outlook on life. These opportunities include instructional, athletic, and social programs that are designed to satisfy a wide range of interests and to accommodate more age groups.

PERFORMANCE MEASUREMENTS

PROGRAM PARTICIPATION	Actual 2022	Actual 2023	Projected 2024	Target 2025
Enrichment Classes	847	906	834	850
Youth/Club Sports Leagues	907	902	839	850
One-Day Youth Events	1,577	1,454	1,376	1,400
Adult Softball	253	224	207	215
Senior Activities/Trips	1,117	1,081	651	650
Community Events	4,255	7,585	7,215	7,000
TOTALS	8,956	12,152	11,122	10,965

2025 GOALS

1. Continue to offer a variety of programs for all ages.
2. Collaborative working relationship with the Little Chute School District, Little Chute Diamond Club, Heart of the Valley Soccer Association, and the Little Chute Gridiron Association.
3. Work to increase social media promotion of recreation programs and events.
4. Continue to work with local food businesses to be a part of Pints on the Plaza.
5. Continue to improve Little Chute Business Association relationships, increase attendance numbers through family-friendly events, and expand advertising to Northeast Wisconsin region to allow for new foot traffic to Little Chute.

SIGNIFICANT PROGRAM/COST CHANGES

None

PERSONNEL CHANGES/JUSTIFICATION

None.

2024 ACHIEVEMENTS

1. Continued to improve the working relationship with the Little Chute Area School District, Little Chute Diamond Club, Heart of the Valley Soccer Association, and the Little Chute Gridiron Association.
2. Expanded summer program offerings and increased attendance maximums in some programs.
3. Offered joint community park scavenger hunt program with Kimberly Rec Dept.
4. Continued “Be Active Wisconsin Community Fitness Challenge” with other community recreation departments in Wisconsin.
5. Hosted a Pints on the Plaza and Pints in the Park (Doyle Park) event.
6. Offered joint community adult bus trip to Cedarburg.
7. Hosted Market on Main event.

CAPITAL OUTLAY

None

2025 ADOPTED BUDGET

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2022	ACTUAL 2023	BUDGET 2024	AMENDED		YTD 2024	ESTIMATED 2024	BUDGET 2025	INCREASE	% CHANGE	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 3.0%
					BUDGET 2024					(DECREASE) 2024	2024	
										BUDGET	BUDGET	
Recreation												
101-55300-101	FULL-TIME WAGES	61,118	72,297	78,262	78,262		52,777	78,262	85,727	7,465	9.54%	Impact of COLA and step increases
101-55300-102	PART-TIME WAGES	30,878	30,774	46,306	46,306		33,189	40,000	46,275	(31)	-0.07%	
101-55300-103	SOCIAL SECURITY	6,782	7,578	9,988	9,988		6,430	9,322	10,106	118	1.18%	Impact of COLA and step increases
101-55300-104	RETIREMENT	3,916	4,919	5,400	5,400		3,647	5,407	5,672	272	5.04%	WRS .05% increase and impact of wage increase
101-55300-105	HEALTH INSURANCE	20,672	21,564	23,807	23,807		11,154	23,807	10,520	(13,287)	-55.81%	Director change from family to single health plan
101-55300-107	LIFE INSURANCE	46	39	38	38		28	38	36	(2)	-5.26%	Decrease in rates from RFP process locked through 2027
101-55300-108	DENTAL INSURANCE	1,085	1,139	1,036	1,036		489	1,036	438	(598)	-57.72%	Director change employee spouse to single dental plan
101-55300-109	DISABILITY INSURANCE	154	160	173	173		123	173	171	(2)	-1.16%	Decrease in rates from RFP process locked through 2027
101-55300-110	OVERTIME	168	-	-	-		85	100	100	100	#DIV/0!	
101-55300-111	SPORTS OFFICIALS	4,397	4,003	6,000	6,000		3,210	3,500	5,000	(1,000)	-16.67%	Two officials instead of four for men's softball
101-55300-113	UNEMPLOYMENT COMPENSATION	-	-	-	-		263	263	-	-	#DIV/0!	
101-55300-201	TRAINING & CONFERENCE	1,340	792	1,225	1,225		172	1,225	1,225	-	0.00%	
101-55300-203	TELEPHONE	827	849	840	840		596	890	900	60	7.14%	Cellphone charges increased
101-55300-204	CONTRACTUAL SERVICES	3,102	4,076	5,110	5,110		4,641	5,000	5,400	290	5.68%	Higher contractual fees for instructors
101-55300-206	OFFICE SUPPLIES	1,160	943	900	900		228	900	900	-	0.00%	
101-55300-207	PRINTING & REPRODUCTION	5,572	6,114	2,500	2,500		300	300	500	(2,000)	-80.00%	Graphic artist fees for spring/summer book only
101-55300-208	BOOKS,SUBSCRIPTIONS,MEMBERSHIP	4,100	4,513	4,750	4,750		4,898	4,900	5,050	300	6.32%	RecDesk registration software increase
101-55300-213	SAFETY EQUIPMENT	372	-	400	400		297	375	400	-	0.00%	
101-55300-218	OPERATIONAL SUPPLIES	37,602	35,719	42,500	42,500		29,351	42,000	43,750	1,250	2.94%	
101-55300-219	AWARDS & RECOGNITION	52	150	200	200		150	150	200	-	0.00%	
101-55300-221	SMALL EQUIPMENT	1,864	3,276	5,000	5,000		2,325	4,500	7,100	2,100	42.00%	Replacement of soccer goals/nets
101-55300-225	OTHER NON-PERSON	697	266	450	450		2,223	2,300	450	-	0.00%	
101-55300-226	POSTAGE	1,846	2,149	-	-		-	-	-	-	#DIV/0!	
101-55300-232	SPECIAL EVENTS	300	1,734	1,500	1,500		800	800	1,500	-	0.00%	
101-55300-233	CHEESE FEST	-	-	-	-		-	-	-	-	#DIV/0!	Clearing account used for Cheesefest that will balance to \$0 each year
101-55300-247	VEHICLE	937	1,691	2,500	2,500		1,020	1,500	2,500	-	0.00%	
Total Recreation		188,988	204,743	238,885	238,885		158,394	226,748	233,920	(4,965)	-2.08%	

CATEGORY
DEPARTMENT
ACCOUNT ORGANIZATION

Culture, Recreation and Education
Forestry
55440

MISSION:

The Forestry Department provides quality maintenance, preservation and enhancement of the Village of Little Chute's trees and shrubs. Forestry is responsible for regulating and controlling the planting, transplanting, removal, maintenance and protection of village trees and shrubs. The focus is to improve the Village's appearance and alleviate any unsafe conditions.

PERFORMANCE MEASUREMENTS

	<u>Actual 2022</u>	<u>Actual 2023</u>	<u>Projected 2024</u>	<u>Target 2025</u>
Number of Trees Trimmed	500	350	300	250
Number of Trees Removed	121	100	98	30
Number of Trees Planted	48	50	94	50

2025 GOALS

1. Continue to enhance and grow urban forest to maintain Tree City USA status.
2. Apply for a grant to aid in Emerald Ash Borer removals and plantings.
3. Continue terrace tree planting program.
4. Continue 10-year plan to remove all ash trees from public property. 2024 will be year five of the program that will focus on trees in Zone D and remaining Zone C trees.
5. Remove Stumps in Zone C and various locations throughout Village.
6. Continue to plant trees to replace the ash trees being removed as funding allows.
7. Continue to update tree inventory in GIS for department staff.
8. Trim all trees located within Zone C of the village.

SIGNIFICANT PROGRAM/COST CHANGES

None

PERSONNEL CHANGES/JUSTIFICATION

None

2024 ACHIEVEMENTS

1. Received 30th Tree City USA Award.
2. Performed our annual tree trimming in Zone B.
3. Partnered with Van Zeeland Nursery to celebrate Arbor Day with the Little Chute Area School District Elementary students. Planted one Swamp Oak Trees in Legion Park.
4. Continued to update GIS as we plant, remove, and work on trees.
5. Removed a combination 115 ash and various trees within the village through a combined effort of Ash Tree Removal RFP, MBS Tree Services for trees in powerlines, and Village staff. This accounts for approximately 18% of the village's ash trees.
6. Will be applying for the Tree City Growth Award at the end of 2024.
7. Plant HOV Tree Reimbursement trees within Heesakker Park.
8. Cleared canal and levy of overgrowth and invasive species.
9. Cleared lock property line of overgrowth and invasive species.
10. Purchased forestry safety helmets for each labor staff per ANSI standards.

CAPITAL OUTLAY

None

2025 ADOPTED BUDGET

2023 ADOPTED BUDGET									INCREASE	% CHANGE	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 3.0%
ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2022	ACTUAL 2023	AMENDED		YTD 2024	ESTIMATED 2024	BUDGET 2025	(DECREASE) 2024	2024	
				BUDGET 2024	BUDGET 2024				BUDGET	BUDGET	
Forestry											
101-55440-101	FULL-TIME WAGES	78,001	88,505	94,279	94,279	84,040	94,279	93,875	(404)	-0.43%	Impact of COLA and step increases
101-55440-102	PART-TIME WAGES	6,422	2,231	5,000	5,000	684	684	5,000	-	0.00%	
101-55440-103	SOCIAL SECURITY	6,215	6,639	7,594	7,594	6,310	7,289	7,582	(12)	-0.16%	Impact of COLA and step increases
101-55440-104	RETIREMENT	5,056	6,023	6,446	6,446	5,874	6,735	6,482	36	0.56%	WRS .05% increase and impact of wage increase
101-55440-105	HEALTH INSURANCE	21,672	21,536	25,482	25,482	24,155	25,482	24,403	(1,079)	-4.23%	Director change from family to single health plan
101-55440-107	LIFE INSURANCE	61	50	53	53	54	60	49	(4)	-7.55%	Decrease in rates from RFP process locked through 2027
101-55440-108	DENTAL INSURANCE	1,458	1,418	1,425	1,425	1,711	1,775	1,364	(61)	-4.28%	Director change employee spouse to single dental plan
101-55440-109	DISABILITY INSURANCE	193	181	209	209	197	209	187	(22)	-10.53%	Decrease in rates from RFP process locked through 2027
101-55440-110	OVERTIME	72	-	-	-	345	350	200	200	#DIV/0!	
101-55440-201	TRAINING & CONFERENCES	656	375	1,142	1,142	-	-	2,702	1,560	136.60%	Chainsaw Safety course for DPW/DPRF labor staff
101-55440-203	TELEPHONE	-	-	150	150	-	-	150	-	0.00%	
101-55440-204	CONTRACTUAL SERVICES	16,000	29,172	22,000	22,000	14,811	14,811	29,500	7,500	34.09%	Stump Grinding, Ash/Various Tree Removals
101-55440-205	EQUIPMENT REPAIR	-	-	300	300	269	269	300	-	0.00%	
101-55440-208	BOOKS,SUBSCRIPTIONS,MEMBERSHIP	-	85	50	50	-	-	50	-	0.00%	
101-55440-212	CLOTHING ALLOWANCE	252	246	325	325	312	312	325	-	0.00%	
101-55440-215	TREE PROGRAM	9,298	6,591	15,000	30,993	1,979	2,145	15,000	-	0.00%	
101-55440-218	OPERATIONAL SUPPLIES	1,052	298	850	850	812	825	850	-	0.00%	
101-55440-221	SMALL EQUIPMENT	1,273	1,110	8,800	8,800	6,988	6,988	1,300	(7,500)	-85.23%	2024 purchase of brush mower attachment
101-55440-225	OTHER NON-PERSON	115	-	100	100	63	63	100	-	0.00%	
101-55440-247	VEHICLES	27,968	30,064	17,000	17,000	34,762	37,000	33,000	16,000	94.12%	Age of vehicles and have had some unusual repairs in recent years
101-55440-301	NEW EQUIPMENT	-	-	-	-	-	-	-	-	#DIV/0!	
Total Forestry		175,763	194,523	206,205	222,198	183,366	199,277	222,419	16,214	7.86%	

CATEGORY
DEPARTMENT
ACCOUNT ORGANIZATION

Culture, Recreation and Education
Youth Football
101-55460

MISSION:

Provide a 6th, 7th & 8th grade youth football program each fall to promote teamwork, participation, and the learning of fundamental football skills and plays to ready the players for high school football. All coaches are instructed to coach that "winning is not all that matters." At the end of the season participants receive recognition and awards at the annual banquet to recognize each player for their accomplishments.

PERFORMANCE MEASUREMENTS

	<u>Actual 2022</u>	<u>Actual 2023</u>	<u>Projected 2024</u>	<u>Target 2025</u>
Number of Jets Football Team	3	3	3	3
Number of Jets Football Players	85	71	81	75
Number of Games	8 per team	8 per team	8 per team	8 per team

2025 GOALS

1. Replace scheduled number of helmets annually.
2. Teach good sportsmanship to each youth player, team manager, and others associated with the team, so in fact the situation is a positive learning experience.
3. Increase total participation.
4. Continue and enhance working relationship with the Gridiron Association and School District: game supervision, flag football coaching, banquet sponsorship, goals, and objectives.

SIGNIFICANT PROGRAM/COST CHANGES

None

PERSONNEL CHANGES/JUSTIFICATION

None

2024 ACHIEVEMENTS

1. Successfully certified coaching staff in CPR/AED and First Aid for Professional Rescuer.
2. Complied with concussion laws and provided athletic trainer supervision at home games.
3. Continued working relationship with Little Chute Gridiron Association to supervise and score/time all Jets home games.
4. Continued working relationship with Little Chute School District to use high school field for Jets home games.
5. Replaced helmets and purchased soft shell helmet covers.
6. Received 2024 Green Bay Packers Safety Grant for new Automated External Defibrillator.

CAPITAL OUTLAY

None

2025 ADOPTED BUDGET										INCREASE (DECREASE) 2024	% CHANGE 2024	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 3.0%
ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2022	ACTUAL 2023	BUDGET 2024	AMENDED BUDGET 2024	YTD 2024	ESTIMATED 2024	BUDGET 2025	BUDGET	BUDGET		
Youth Football												
101-55460-101	FULL-TIME WAGES	4,359	5,156	5,648	5,648	3,762	5,648	6,127	479	8.48%	COLA and step impact	
101-55460-103	SOCIAL SECURITY	315	373	432	432	277	432	469	37	8.56%	Impact of wage increase	
101-55460-104	RETIREMENT	284	351	390	390	260	390	407	17	4.36%	WRS .05% increase and impact of wage increase	
101-55460-105	HEALTH INSURANCE	1,457	1,522	1,686	1,686	828	1,686	743	(943)	-55.93%	Health rate increase average of 9% offset by staff enrollment changes	
101-55460-107	LIFE INSURANCE	3	3	3	3	2	3	3	-	0.00%		
101-55460-108	DENTAL INSURANCE	75	79	72	72	36	72	31	(41)	-56.94%	Based on current staff elections, no rate increase	
101-55460-109	DISABILITY INSURANCE	11	11	12	12	9	12	12	-	0.00%		
101-55460-110	OVERTIME	11	-	-	-	5	5	-	-	#DIV/0!		
101-55460-111	SPORTS OFFICIALS	5,900	5,307	6,580	6,580	1,716	6,550	6,580	-	0.00%		
101-55460-204	CONTRACTUAL SERVICES	27,605	2,611	2,300	2,300	1,253	2,550	2,600	300	13.04%	Increased fees for bussing/athletic trainer	
101-55460-211	FOOD & PROVISIONS	4,690	4,164	5,200	5,200	-	5,000	5,300	100	1.92%		
101-55460-213	SAFETY EQUIPMENT	142	56	200	200	70	175	200	-	0.00%		
101-55460-225	EQUIPMENT	5,039	12,164	6,250	6,250	7,047	7,250	6,250	-	0.00%	Packer donation 2024 helmets	
Total Youth Football		49,892	31,797	28,773	28,773	15,264	29,773	28,722	(51)	-0.18%		

CATEGORY
DEPARTMENT
ACCOUNT ORGANIZATION

Culture, Recreation and Education
Community Band
55480

MISSION:

A volunteer community band performs at community events and festivals.

PERFORMANCE MEASUREMENTS

	<u>Actual 2022</u>	<u>Actual 2023</u>	<u>Projected 2024</u>	<u>Target 2025</u>
Number of Band Members	81	81	80	81
Number of Band Concerts – Doyle Park/Plaza	7	9	10	7
Number of Parades/Special Performances	4	9	11	10

2025 GOALS

1. Continue to develop as a musical group.
2. Look for other concert opportunities to continue to grow the offerings provided by the Little Chute Community Band.
3. Listen to the membership and make the organization a welcoming group to be enjoyed by all members.
4. Provide an opportunity to bring those who share common interests together in a relaxing and non-pressure environment.
5. Provide concerts that appeal to all ages.

SIGNIFICANT PROGRAM/COST CHANGES

None

PERSONNEL CHANGES/JUSTIFICATION

None

2024 ACHIEVEMENTS

1. Successful summer concert series and parade performances.
2. Maintained a consistent and improving membership.
3. Continued progress in transforming a very traditional focus by accommodating the needs and lifestyles of the younger generation.
4. Continued to work with the Little Chute School District to utilize space at the High School.
5. Developed and printed sheet music for centennial celebration.
6. Played at Market on Main for the band's centennial celebration.
7. Research avenues to replace or repair band trailer for parades.

CAPITAL OUTLAY

None

2025 ADOPTED BUDGET											
ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2022	ACTUAL 2023	BUDGET 2024	AMENDED		ESTIMATED 2024	BUDGET 2025	INCREASE	% CHANGE	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 3.0%
					BUDGET 2024	YTD 2024			(DECREASE) 2024	2024	
									BUDGET	BUDGET	
Community Band											
101-55480-101	FULL-TIME WAGES	2,575	3,016	3,403	3,403	2,198	3,403	3,598	195	5.73%	COLA and step impact
101-55480-102	PART-TIME WAGES	3,650	3,650	3,650	3,650	1,825	3,650	3,650	-	0.00%	
101-55480-103	SOCIAL SECURITY	465	497	540	540	300	540	554	14	2.59%	
101-55480-104	RETIREMENT	168	205	235	235	152	235	242	7	2.98%	WRS .05% increase and impact of wage increase
101-55480-105	HEALTH INSURANCE	829	864	965	965	538	965	423	(542)	-56.17%	Health rate increase average of 9% offset by staff election changes
101-55480-107	LIFE INSURANCE	2	1	2	2	1	2	2	-	0.00%	
101-55480-108	DENTAL INSURANCE	40	42	40	40	22	40	18	(22)	-55.00%	Based on current staff elections, no rate increase
101-55480-109	DISABILITY INSURANCE	7	7	7	7	5	7	7	-	0.00%	
101-55480-110	OVERTIME	4	-	-	-	2	2	-	-	#DIV/0!	
101-55480-202	LOCAL AUTO EXPENSES	200	200	200	200	-	200	200	-	0.00%	
101-55480-205	EQUIPMENT REPAIR	17	-	200	200	60	175	200	-	0.00%	
101-55480-211	FOOD & PROVISIONS	204	166	476	476	159	476	200	(276)	-57.98%	One time 2024 centennial celebration
101-55480-218	OPERATIONAL SUPPLIES	810	1,298	3,574	3,574	1,140	3,574	1,600	(1,974)	-55.23%	One time 2024 centennial celebration
101-55480-221	SMALL EQUIPMENT	-	38	-	-	-	-	-	-	#DIV/0!	
101-55480-302	EQUIPMENT REPLACEMENT	-	-	-	-	-	-	-	-	#DIV/0!	
Total Community Band		8,971	9,985	13,292	13,292	6,402	13,269	10,694	(2,598)	-19.55%	

CATEGORY
DEPARTMENT
ACCOUNT ORGANIZATION

GENERAL GOVERNMENT
UNALLOCATED/INSURANCE/TRANSFERS
101-51780, 51900

OBJECTIVES: The unallocated portion of the budget includes local support of the fixed route services for Valley Transit, costs for long-term investment services and any other costs that serve all departments.

Insurance covers the cost of the defined benefit post-employment healthcare plan that provides health care coverage from retirement until death for employees hired prior to September 1, 1980, and their spouses. It also covers the general fund portion of workers compensation, property, and liability insurance.

Transfers incorporates monies transferred from the general fund to cover expenses in another fund.

PERFORMANCE MEASUREMENTS

	<u>Actual 2022</u>	<u>Actual 2023</u>	<u>Projected 2024</u>	<u>Target 2025</u>
Workers Compensation Experience Mod	.91	1.18	1.24	1.0
# of Post Employment Healthcare Participants	27	25	25	24

2025 GOALS

Village wide training on safety to raise awareness to improve our Workers Compensation experience rating.

SIGNIFICANT PROGRAM/COST CHANGES

None

PERSONNEL CHANGES/JUSTIFICATION

N/A

2024 ACHIEVEMENTS

Allocation of funds set aside for debt defeasance that results in interest savings and completion of the biennial actuarial valuation required.

CAPITAL OUTLAY

None

2025 ADOPTED BUDGET

2023 ADOPTED BUDGET									INCREASE	% CHANGE	
ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2022	ACTUAL 2023	AMENDED		YTD 2024	ESTIMATED 2024	(DECREASE) 2024		2024	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 3.0%
				BUDGET 2024	BUDGET 2024			BUDGET	BUDGET		
Unallocated											
101-51780-204	CONTRACTUAL SERVICES	3,891	4,339	4,000	4,000	4,097	4,200	4,400	400	10.00%	T Vandenbroek fire service and response for landfill, EAP services
101-51780-229	INVESTMENT SERVICES	2,538	2,405	2,750	2,750	2,782	4,000	4,000	1,250	45.45%	Fund allocation changes for investment holdings to match cash flow
101-51780-233	VALLEY TRANSIT SERVICE	88,939	105,870	108,114	108,114	81,090	108,114	104,333	(3,781)	-3.50%	Estimate received from Valley Transit but is dependent on their budget adoption
101-51780-249	UTILITIES	10	-	-	-	-	-	-	-	#DIV/0!	
101-51780-290	CONTINGENCY	-	-	-	183,263	-	18,263	-	-	#DIV/0!	Not expected to be used in 2023 and carried over to 2024
101-51780-299	VALLEY TRANSIT GRANT	(73,155)	(75,686)	(88,147)	(88,147)	(44,441)	(88,147)	(84,060)	4,087	-4.64%	Federal, State and local credit for Valley Transit decreased but offset by lower cost above
Total Unallocated		22,223	36,928	26,717	209,980	43,527	46,430	28,673	1,956	7.32%	
Insurance											
101-51900-105	RETIREE HEALTH INSURANCE	88,362	69,794	84,000	84,000	58,267	84,000	93,753	9,753	11.61%	All retirees now Medicare eligible, OPEB Actuary Valuation in 2022 and 2024
101-51900-230	WORKERS COMPENSATION INS	80,203	81,343	72,429	72,429	66,971	66,971	75,688	3,259	4.50%	Exp mod decrease 1.24 to 1.0; Rebound now included by League, base Work Comp Rates down
101-51900-231	PROPERTY & LIABILITY INSURANCE	51,252	50,279	54,718	54,718	56,001	56,001	68,391	13,673	24.99%	Rising property values & ~9% increase, ~4% increase in auto physical liability & ~2% in other lines
Total Insurance		219,817	201,416	211,147	211,147	181,239	206,972	237,832	26,685	12.64%	

2025 ADOPTED BUDGET										INCREASE (DECREASE) 2024	% CHANGE 2024 BUDGET	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 3.0%
ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2022	ACTUAL 2023	BUDGET 2024	AMENDED BUDGET 2024	YTD 2024	ESTIMATED 2024	BUDGET 2025	BUDGET			
Transfers												
101-59000-490	TRANSFER TO CAPITAL PROJECTS	538,000	-	-	887,000	887,000	887,000	-	-	#DIV/0!	2021 Nelson Crossing run/walk & kayak launch to Park Imp; 2022 Debt reduction to Park Imp	
101-59000-491	TRANSFER TO SPECIAL REVENUE	100,000	-	-	534,000	534,000	534,000	-	-	#DIV/0!	Transfer to Faade Loan Program per Village Board action	
Total Transfers		638,000	-	-	1,421,000	1,421,000	1,421,000	-	-	#DIV/0!		
Total General Fund Expenses		4,752,510	4,293,017	4,784,901	6,751,357	4,782,018	6,568,879	4,873,056	88,155	1.84%	Health and Business insurance, COLA and Step increases, Vehicle operating costs	
GENERAL FUND NET REVENUES (EXPENSES)		(364,140)	643,605	(60,000)	(1,977,563)	(1,804,326)	(1,489,146)	(60,000)	-	0.00%		
GENERAL FUND BALANCE (DEFICIT)		5,109,639	5,753,244	5,693,244	3,775,681	3,948,918	4,264,098	4,204,098				
RESTRICTED FOR ADVANCES/PREPAID EXPENSES		1,747,577	1,626,182	1,446,500	1,667,000	1,643,000	1,643,000	1,672,000			TID 6 (\$984,000) & 8 (\$600,000), Van Lieshout (\$78,000) & Prepaid (\$10,000)	
ASSIGNED FUND BALANCE		1,803,871	2,480,143	2,480,143	460,000	460,000	560,000	460,000			Fox River Group Incentive \$160K; \$300K Debt Retirement, \$100K Sick Pay Retirement Payouts	
COMMITTED FOR WORKING CAPITAL		1,117,559	1,196,225	1,196,225	1,196,225	1,196,225	1,196,225	1,218,264			25% 2024 Budget Expenditures	
UNRESTRICTED FUND BALANCE		440,632	450,694	570,376	452,456	649,693	864,873	853,834				
GENERAL FUND BALANCE (DEFICIT)		5,109,639	5,753,244	5,693,244	3,775,681	3,948,918	4,264,098	4,204,098				

TID 6 (\$984,000) & 8 (\$600,000), Van Lieshout (\$78,000) & Prepaid (\$10,000)
 Fox River Group Incentive \$160K; \$300K Debt Retirement, \$100K Sick Pay Retirement Payouts
 25% 2024 Budget Expenditures

SPECIAL REVENUE FUND SUMMARY

	<u>ACTUAL 2022</u>	<u>ACTUAL 2023</u>	<u>BUDGET 2024</u>	<u>AMENDED BUDGET 2024</u>	<u>YTD 2024</u>	<u>ESTIMATED 2024</u>	<u>BUDGET 2025</u>
REVENUES							
Property Taxes	3,019,588	3,089,487	3,302,847	3,302,847	3,302,847	3,302,847	3,525,314
Intergovernmental	1,791,203	2,926,398	1,897,262	1,897,262	1,660,626	2,130,399	1,968,977
Licenses and Permits	-	-	-	-	-	-	-
Public Charges for Services	691,585	716,832	732,725	732,725	537,661	762,264	823,825
Fines and Forfeitures	75	1,620	2,900	2,900	1,270	2,700	2,700
Investment Income	30,028	132,530	55,450	55,450	94,055	117,395	37,410
Contributions	39,999	42,254	816,400	816,400	12,481	17,630	813,900
Other	19,995	24,467	4,500	34,436	34,893	36,910	4,500
Total Revenues	5,592,473	6,933,588	6,812,084	6,842,020	5,643,833	6,370,145	7,176,626
EXPENDITURES				-	-	-	
Current:							
General Government	113,229	131,590	-	-	-	-	-
Public Safety	3,637,414	3,885,724	5,471,508	5,549,134	2,978,989	5,445,537	4,536,887
Public Works	500,634	477,181	512,780	527,210	342,102	511,315	561,790
Culture, Recreation and Education	822,173	831,177	947,368	975,268	656,554	924,716	990,021
Conservation and Development	32,893	432,650	834,750	876,510	45,261	76,757	834,500
Capital Outlay	118,925	125,490	70,000	105,969	106,283	123,314	130,000
Total Expenditures	5,225,268	5,883,812	7,836,406	8,034,091	4,129,190	7,081,639	7,053,198
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	367,205	1,049,776	(1,024,322)	(1,192,071)	1,514,643	(711,494)	123,428
OTHER FINANCING SOURCES AND (USE)							
Sale of Village Properties	564	15,731	-	-	4,030	4,030	4,000
Issuance of Debt	-	-	-	-	-	-	-
Transfers In	100,000	-	-	534,000	534,000	645,313	-
Transfers Out	(29,000)	(637,140)	(35,000)	(296,475)	(294,800)	(530,848)	(113,000)
Total Other Financing Sources (Use)	71,564	(621,409)	(35,000)	237,525	243,230	118,495	(109,000)
NET CHANGE IN FUND BALANCE	438,769	428,367	(1,059,322)	(954,546)	1,757,872	(592,999)	14,428
FUND BALANCE - BEGINNING	1,683,432	2,122,201	2,550,568	2,550,568	2,550,568	2,550,568	1,957,569
FUND BALANCE - ENDING	2,122,201	2,550,568	1,491,246	1,596,022	4,308,440	1,957,569	1,971,997

CATEGORY
DEPARTMENT
ACCOUNT ORGANIZATION

Public Works
Sanitation
201-53620

MISSION:

Provide refuse collection on scheduled days plus keep the roadside free of accumulated garbage or rubbish. We also provide refuse collection for businesses within the Village at a competitive cost. With the cooperation of the community, this mission can be a reality.

PERFORMANCE MEASUREMENTS

	<u>Actual 2022</u>	<u>Actual 2023</u>	<u>Projected 2024</u>	<u>Target 2025</u>
Garbage Tonnage	3,349	3,243	3,380	3,380
Revenue from Business Sanitation Pickup	\$59,167	\$70,596	\$70,825	\$78,000
Revenue from Residential Sanitation Pickup	\$502,129	\$508,341	\$512,200	\$563,400
Garbage Polycarts Change Outs to Businesses (Upsize/Downsize/Worn/Ended Service)	9	7	10	9
Garbage Polycarts Change Outs to Residences (Upsize/Downsize/Worn)	100	147	130	130
Refuse Polycarts Given to New Businesses	12	5	6	6
Refuse Polycarts Given to New Residents	31	25	15	35

2025 GOALS

1. Improve safety during garbage collection including increased driver awareness of their surroundings.
2. Continue to look at ways of improving routes and services.
3. Continue to track refuse container polycart change outs (normal wear, increase or decrease size of polycart, and new homes that request polycarts).

SIGNIFICANT PROGRAM/COST CHANGES

For 2025 the residential and commercial tipping fees from Outagamie County are anticipated to increase \$6 per ton (residential \$54 to \$60).

PERSONNEL CHANGES/JUSTIFICATION

None

2024 ACHIEVEMENTS

1. In accordance with State law, the Village crew did not pick up any E-waste curbside.
2. Established better public relations.

CAPITAL OUTLAY

None

2025 ADOPTED BUDGET

2025 ADOPTED BUDGET								INCREASE	% CHANGE		
ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2022	ACTUAL 2023	AMENDED		YTD 2024	ESTIMATED 2024	(DECREASE) 2024	2024	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 3.0%	
				BUDGET 2024	BUDGET 2024			BUDGET	BUDGET		
SANITATION											
Sanitation Revenues											
201-34301	COMMERCIAL SANITATION FEE	59,167	70,596	64,000	64,000	47,106	70,825	78,000	14,000	21.88%	Growth in customers, 10% rate increase
201-34304	RESIDENTIAL SANITATION FEE	502,129	508,341	500,000	500,000	341,657	512,200	563,400	63,400	12.68%	Growth in customers, 10% rate increase
201-34305	MOBILE HOME RESIDENTIAL SANIT	27,300	27,754	27,000	27,000	20,086	26,500	29,100	2,100	7.78%	Update based on history, current usage and 10% rate increase
201-34901	OTHER CHARGES FOR SERVICES	2,184	1,700	1,400	1,400	1,015	1,400	1,400	-	0.00%	Mainly due to upgrade in size requests
201-36101	INTEREST ON INVESTMENTS	1,797	10,282	5,000	5,000	10,343	13,400	5,000	-	0.00%	Market impacts and cash flow
201-37901	INTEREST	7	8	-	-	-	-	-	-	#DIV/0!	AR invoices rolled to taxes for upgrade in size or damage of container
201-39470	FORFEITED DISCOUNTS(PENALTIES)	3,253	2,686	2,900	2,900	1,270	2,700	2,700	(200)	-6.90%	Penalties for late payment and utility bill roll to taxes
Total Sanitation Revenues		595,836	621,366	600,300	600,300	421,476	627,025	679,600	79,300	13.21%	
Sanitation Expenses											
201-53620-101	FULL-TIME WAGES	144,995	127,051	144,771	144,771	89,337	144,771	162,281	17,510	12.09%	COLA and step impact, increase of labor hours, 2022 also had retirement payouts
201-53620-102	PART-TIME WAGES	5,309	2,382	-	-	284	284	-	-	#DIV/0!	AP Clerk .75 to FT
201-53620-103	SOCIAL SECURITY	11,001	9,448	11,100	11,100	6,580	11,100	12,439	1,339	12.06%	Impact of COLA and step increases and allocation of Director changes among programs
201-53620-104	RETIREMENT	8,804	8,810	9,925	9,925	6,146	9,925	11,222	1,297	13.07%	WRS Rate increase .05%, wage increase and hours impact
201-53620-105	HEALTH INSURANCE	40,416	37,110	32,664	32,664	26,396	32,664	50,886	18,222	55.79%	Health rate increase average of 9% and increased hours
201-53620-107	LIFE INSURANCE	113	79	97	97	60	97	84	(13)	-13.40%	Decrease in rates from RFP process locked through 2027
201-53620-108	DENTAL INSURANCE	3,084	2,953	1,817	1,817	1,889	1,900	2,981	1,164	64.06%	No rate increase but impact of increased wages and staff enrollment changes
201-53620-109	DISABILITY INSURANCE	353	269	320	320	210	320	323	3	0.94%	Decrease in rates from RFP process locked through 2027 offset by increase in hours
201-53620-110	OVERTIME	95	308	300	300	54	300	300	-	0.00%	
201-53620-204	LANDFILL TIPPING FEES	170,726	170,876	180,000	180,000	123,888	182,520	202,800	22,800	12.67%	11% increase in Outagamie County Landfill tipping fees (\$54 to \$60)
201-53620-206	OFFICE SUPPLIES	1,372	1,479	1,000	1,000	858	1,000	1,000	-	0.00%	
201-53620-208	SOFTWARE SUPPORT FEES	323	49	1,040	1,040	68	100	100	(940)	-90.38%	Additional license allocation in 2022, 2024 budget overstatement
201-53620-212	CLOTHING ALLOWANCE	531	588	500	500	618	620	620	120	24.00%	Adjust to actual labor allocation, no increase in allowance
201-53620-218	OPERATIONAL SUPPLIES	17	83	150	150	48	150	150	-	0.00%	
201-53620-221	SMALL EQUIPMENT	8,614	8,846	10,000	10,000	6,423	13,529	6,500	(3,500)	-35.00%	Appropriately budgeted recycling containers in the general fund
201-53620-226	POSTAGE	4,266	4,514	4,400	4,400	3,118	4,400	4,500	100	2.27%	USPS increases offset by email vs mail for reminder notices
201-53620-227	PUBLIC INFORMATION	-	-	100	100	-	100	100	-	0.00%	
201-53620-228	SERVICE FEE/FINANCE CHARGE UT	1,190	1,261	1,250	1,250	900	1,350	1,400	150	12.00%	Increased fees from PSN for credit card processing
201-53620-230	WORKERS COMPENSATION INS	6,300	7,970	7,022	7,022	6,556	6,556	7,419	397	5.65%	Exp mod decrease 1.24 to 1.0; Rebound now included by League, base Work Comp Rates down
201-53620-231	PROPERTY & LIABILITY INSURANCE	10,559	9,747	10,936	10,936	9,414	9,414	11,465	529	4.84%	Rising property values & ~9% increase, ~4% increase in auto physical liability & ~2% in other lines
201-53620-247	VEHICLE	80,773	83,145	80,000	80,000	59,046	90,000	85,000	5,000	6.25%	
201-53620-249	UTILITIES	213	213	-	-	209	215	220	220	#DIV/0!	Solid Waste Transporter License, missed in 2024 Budget
201-53620-499	TRANSFERS TO OTHER FUNDS	25,000	25,000	35,000	35,000	26,244	35,000	113,000	78,000	222.86%	Price vehicles/replacement schedule, no longer joint funding with demerger from Kimberly
Total Sanitation Expenses		524,054	502,181	532,392	532,392	368,346	546,315	674,790	142,398	26.75%	Increase funding to Fleet Replacement, tipping fee increase and increased labor hours
SANITATION NET REVENUES (EXPENSES)		71,782	119,184	67,908	67,908	53,129	80,710	4,810	(63,098)	-92.92%	
SANITATION FUND BALANCE (DEFICIT)		197,023	316,207	384,115	384,115	369,337	396,917	401,727			

CATEGORY
DEPARTMENT
ACCOUNT ORGANIZATION

Special Revenue Fund
Fire Equipment and Donations
202-51960

OBJECTIVE:

This account accumulates donations to maintain the large flagpole and statues at Interstate 41 and Moasis Drive. In addition, this fund is supported by an annual tax levy to fund major apparatus replacement.

PERFORMANCE MEASUREMENTS

	Actual <u>2022</u>	Actual <u>2023</u>	Projected <u>2024</u>	Target <u>2025</u>
Flag replacement	2,001	1,447	2,100	2,100
Tax levy for apparatus replacement	90,000	95,000	100,000	100,000

2025 GOALS

We are looking forward to the arrival of the replacement for Squad #3671 ordered in 2024 and to procure the new heavy duty ¾ ton pickup truck with crew cab for quick action water rescue to Island Park, retention ponds and extraction incidents.

SIGNIFICANT PROGRAM/COST CHANGES

Resolution 16 Series 2023 approved by Village Board to annually set aside a minimum of \$100,000 for the replacement of the 2004 Pierce Dash Engine tentatively scheduled in 2030 will still result in a shortfall of approximately \$1,100,000 that will need to be funded via debt issue or other source.

PERSONNEL CHANGES/JUSTIFICATION

None

2024 ACHIEVEMENTS

The order was for the replacement of Squad #3671, an especially important vehicle which is our command center, personnel, and equipment hauler.

CAPITAL OUTLAY

The new heavy-duty truck ¾ ton crew cab will have slide out storage capability for quick retrieval of equipment needed in emergency situations. The old truck will be retained as the first on-scene command vehicle.

2025 ADOPTED BUDGET										BRIEF EXPLANATIONS OF ANY VARIANCE OVER 3.0%
ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2022	ACTUAL 2023	BUDGET 2024	AMENDED	YTD 2024	ESTIMATED 2024	BUDGET 2025	INCREASE	
					BUDGET 2024				(DECREASE) 2024	% CHANGE
										2024
										BUDGET
FIRE EQUIPMENT DONATION										
Fire Equipment Donation Revenues										
202-31111	GENERAL PROPERTY TAXES	90,000	95,000	100,000	100,000	100,000	100,000	100,000	-	0.00% Per Resolution 16 Series 2023
202-36101	INTEREST ON INVESTMENTS	6,189	28,937	20,000	20,000	32,937	45,000	2,160	(17,840)	-89.20% Account will be depleted for Rescue Squad replacement
202-38301	DONATIONS-EQUIPMENT	6,700	-	-	-	-	-	-	-	#DIV/0! None known at this time
202-39101	TRANSFER FROM OTHER FUNDS	-	-	-	534,000	534,000	534,000	-	-	#DIV/0!
Total Fire Equipment Donation Revenues		102,889	123,937	120,000	654,000	666,937	679,000	102,160	(17,840)	-14.87%
Flag Pole Memorial Expenses										
202-51960-221	SMALL EQUIPMENT	2,001	2,794	2,100	2,100	463	2,100	2,160	60	2.86%
202-51960-301	NEW EQUIPMENT	-	-	1,234,000	1,234,000	-	1,234,000	85,000	(1,149,000)	-93.11% 2024 Rescue Squad replacement, 2025 addition of heavy duty 3/4 ton crew pickup truck
Total Flag Pole Memorial Expenses		2,001	2,794	1,236,100	1,236,100	463	1,236,100	87,160	(1,148,940)	-92.95%
FIRE EQUIPMENT DONATION NET REVENUES (EXPENSES)		100,888	121,144	(1,116,100)	(582,100)	666,475	(557,100)	15,000	1,131,100	-101.34%
FIRE EQUIPMENT FUND BALANCE (DEFICIT)		540,960	662,104	(453,996)	80,004	1,328,578	105,004	120,004		

CATEGORY
DEPARTMENT
ACCOUNT ORGANIZATION

Special Revenue Fund
Heesakker Park Trust
203-551100

MISSION:

The Village of Little Chute will collaborate with the Margaret Schwaller Revocable Living Trust to create a new community amenity that embodies the rich history associated with Heesakker Park. Our Park Planning Committee and Village Board will explore all opportunities with this available funding such as the development a new welcoming facility that invites the community to learn about the Heesakker farm. To accomplish this, our team will need a finalized plan of action approved by the representatives of the trust by February 4th, 2027, according to the information provided to the Village. Any funds not expended to Heesakker Park will be available to the Community Foundation for future maintenance of Heesakker Park.

PERFORMANCE MEASUREMENTS

	<u>Actual 2022</u>	<u>Actual 2023</u>	<u>Projected 2024</u>	<u>Target 2025</u>
Approximate Acres of Wooded Area	19.8	19.8	19.8	19.8
Park Amenities	15	15	15	15

2025 GOALS

1. Continue communication with Trust officials and family members per the trust.
2. Successfully agree upon use of funds for a “club house” or another project.

SIGNIFICANT PROGRAM/COST CHANGES

1. Design and Engineering of “club house” or other project for use of funds.

PERSONNEL CHANGES/JUSTIFICATION

None

2024 ACHIEVEMENTS

1. Successfully received notice of award for Trust funds.
2. Established communication with trust officials and family members per the Trust stipulations.
3. Established relationship and communication between Park Planning Committee, Trust officials, and family members per the Trust stipulations.

4. Presented Operational Plan to Park Planning Committee and Village Board.
5. Held joint Village Board and Park Planning Committee Public Information meeting.
6. Promoted and implemented a public survey.
7. Presented survey results to Park Planning Committee and Village Board.

CAPITAL OUTLAY

Based on mutually agreed upon funding for “club house” or project between Village of Little Chute staff, Park Planning Committee, Village Board, and Trust officials per the Trust stipulations.

2025 ADOPTED BUDGET										BRIEF EXPLANATIONS OF ANY VARIANCE OVER 3.0%		
ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2022	ACTUAL 2023	BUDGET 2024	AMENDED	YTD 2024	ESTIMATED 2024	BUDGET 2025	INCREASE		% CHANGE	
					BUDGET 2024				(DECREASE) 2024		2024	
									BUDGET	BUDGET		
HEESAKKER PARK TRUST												
Heesakker Park Trust Revenues												
203-38301	DONATIONS	-	-	800,000	800,000	-	-	800,000	-	0.00%	New Project - Planning and Construction <div>↓</div>	
Total Heesakker Park Trust Revenues		-	-	800,000	800,000	-	-	800,000	-	0.00%		
Heesakker Park Expenses												
203-51100-101	FULL-TIME WAGES	-	-	18,403	18,403	-	-	2,450	(15,953)	-86.69%		
203-51100-103	SOCIAL SECURITY	-	-	1,408	1,408	-	-	187	(1,221)	-86.72%		
203-51100-104	RETIREMENT	-	-	1,265	1,265	-	-	171	(1,094)	-86.48%		
203-51100-105	HEALTH INSURANCE	-	-	5,267	5,267	-	-	640	(4,627)	-87.85%		
203-51100-107	LIFE INSURANCE	-	-	9	9	-	-	-	(9)	-100.00%		
203-51100-108	DENTAL INSURANCE	-	-	340	340	-	-	39	(301)	-88.53%		
203-51100-109	DISABILITY	-	-	40	40	-	-	4	(36)	-90.00%		
203-51100-263	CONSTRUCTION	-	-	773,268	773,268	-	-	796,509	23,241	3.01%		
Total Heesakker Park Trust Expenses		-	-	800,000	800,000	-	-	800,000	-	0.00%		
HEESAKKER PARK TRUST NET REVENUES (EXPENSES)												
		-	-	-	-	-	-	-	-	#DIV/0!		
HEESAKKER PARK TRUST FUND BALANCE (DEFICIT)												
		-	-	-	-	-	-	-				

CATEGORY
DEPARTMENT
ACCOUNT ORGANIZATION

Culture, Recreation & Education
Aquatics
204-55420

MISSION

The mission of the Little Chute Pool is to provide all patrons with a variety of aquatic activities that are safe and enjoyable in a clean and wholesome environment. These activities will contribute to the mental and physical health of the community and to its economic and social well-being. We will meet the aquatic needs of all ages, physical conditions, and lifestyles by providing appropriate programs to serve the needs of the community. We will strive to teach all children how to swim through swim lessons.

PERFORMANCE MEASUREMENTS

AQUATICS PARTICIPATION	Actual <u>2022</u>	Actual <u>2023</u>	Projected <u>2024</u>	Target <u>2025</u>
Scheduled Days Pool Open – Public	77	77	76	69
Actual Number of Days Open - Public	70	71	72	65
Total Patron Attendance for Season	10,952	11,385	11,903	11,750
Session 1 – Swim Lesson Participants	146	177	168	155
Session 2 – Swim Lesson Participants	216	257	238	245
Session 3 – Swim Lesson Participants	205	204	135	150
Number of Season Passes	107	93	80	85
Number of Special Events	4	4	4	4
Number of Private Rentals	22	25	22	21
Number of Birthday Parties	13	12	8	10

2025 GOALS

1. Refine hiring strategies to account for private sector wages.
2. Replace mechanical room piping as needed.
3. Add more deck chairs to deck.
4. Maintain pool basin for operation.

SIGNIFICANT PROGRAM/COST CHANGE

In 2024, Doyle Pool entered its 36th year of operation. Outdoor municipal pool lifespans typically have 20 to 25 years of operation before the risk of major renovations increases dramatically. Since 2006, the Village has performed several major repairs/renovations along with a combination of three pool analysis studies. Repairs include but are not limited to sandblasting, priming, painting, updating mechanical building plumbing, renovation of the staff/concession offices, and pump replacement.

Per Village board direction, staff have been monitoring the pool utility usage since cellular meters were installed in late June 2023 noting higher daily water usages than normally expected. In 2024, after the initial fill of the pool, higher than traditional daily water usage was experienced for 19 days straight. Daily water usage resumed traditional water usage ranging from 0 to 6,000 gallons of water. There was one spike on July 12 registering a 10,000-gallon use day, with no found valves open or pipes leaking above surface level. Park Planning Committee is making a recommendation to Village Board to operate the pool in 2025 based on information provided. Village Board has approved to operate the pool in 2025 with no major expenses to repairs outside the operating budget.

PERSONNEL CHANGES/JUSTIFICATION

None

2024 ACHIEVEMENTS

1. Operated for a full summer and stayed within budget.
2. Partnered with Unison Credit Union to host our fourth successful Dive in Movie event.
3. Hosted Cardboard box Races and 'Easter Egg Hunt'.
4. Went out for bids on plaster work to basin of pool.
5. Hired two new Pool Managers.
6. Close to fully staffed and scheduled operations.
7. Successfully replaced pool heater pump.

CAPITAL OUTLAY

None

2025 ADOPTED BUDGET

2023 ADOPTED BUDGET								INCREASE	% CHANGE	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 3.0%
ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2022	ACTUAL 2023	BUDGET 2024	AMENDED BUDGET 2024	YTD 2024	ESTIMATED 2024	(DECREASE) 2024	2024	
								BUDGET	BUDGET	
AQUATICS										
Aquatics Revenue										
204-31111	GENERAL PROPERTY TAXES	120,791	123,903	136,976	136,976	136,976	136,976	141,393	4,417	3.22% Expense increase not offset by other revenues thus pressure on tax levy funding
204-34420	EVERY KID COUNTS	850	600	400	400	800	800	400	-	0.00%
204-34421	AQUATICS (TX)	28,164	29,364	30,000	30,000	31,503	31,754	30,000	-	0.00%
204-34422	SEASON PASS	7,414	7,159	7,000	7,000	6,033	6,033	6,500	(500)	-7.14% More families purchasing passes
204-34423	SWIMMING LESSONS	20,045	22,500	20,000	20,000	19,835	19,835	18,250	(1,750)	-8.75% Decreasing trend
204-34433	POOL CONCESSIONS (TX)	11,427	13,626	11,000	11,000	13,907	14,022	12,000	1,000	9.09% Adjusting for actual experience/prices based on costs
204-34990	POOL CASH OVER/(SHORT)	139	174	-	-	128	127	-	-	#DIV/0!
204-36101	INTEREST ON INVESTMENTS	827	4,717	3,000	3,000	4,203	4,920	3,000	-	0.00% Market impact and cash flow by month impacts
204-38301	DONATIONS	117	1,000	1,000	1,000	1,000	1,000	-	(1,000)	-100.00% Adjust to actual experience - no known donors
Total Aquatics Revenue		189,775	203,042	209,376	209,376	214,384	215,467	211,543	2,167	1.03%
Aquatics Expenses										
204-55420-101	FULL-TIME WAGES	6,725	7,939	9,325	9,325	5,772	9,325	9,337	12	0.13% Impact of COLA and step increases
204-55420-102	PART-TIME WAGES	78,105	77,302	82,000	82,000	73,166	73,166	81,000	(1,000)	-1.22%
204-55420-103	SOCIAL SECURITY	6,457	6,539	6,986	6,986	6,111	6,941	6,964	(22)	-0.31% Impact of COLA and step increases
204-55420-104	RETIREMENT	438	540	643	643	398	643	649	6	0.93% WRS .05% increase and impact of wage increase
204-55420-105	HEALTH INSURANCE	2,014	2,127	2,357	2,357	1,722	2,357	1,022	(1,335)	-56.64% Director change from family to single health plan
204-55420-107	LIFE	5	4	4	4	3	4	4	-	0.00% Decrease in rates from RFP process locked through 2027
204-55420-108	DENTAL INSURANCE	85	89	89	89	65	89	44	(45)	-50.56% Director change employee spouse to single dental plan
204-55420-109	DISABILITY INSURANCE	17	18	21	21	13	21	19	(2)	-9.52% Decrease in rates from RFP process locked through 2027
204-55420-110	OVERTIME	-	655	-	-	1,255	1,255	700	700	#DIV/0!
204-55420-201	TRAINING & CONFERENCES	642	650	650	650	-	650	650	-	0.00%
204-55420-203	TELEPHONE	538	840	600	600	141	209	300	(300)	-50.00% Fiber installation so reduction in costs, no internet services
204-55420-204	CONTRACTUAL SERVICES	198	8,568	2,800	2,800	2,529	2,750	2,800	-	0.00%
204-55420-206	OFFICE SUPPLIES	316	240	500	500	299	450	500	-	0.00%
204-55420-211	FOOD & PROVISIONS	8,312	8,567	8,100	8,100	9,062	9,094	9,100	1,000	12.35% Increased costs for food and trends over 2022/2023
204-55420-213	SAFETY EQUIPMENT	2,344	1,673	1,500	1,500	275	1,500	1,500	-	0.00%
204-55420-216	CONSTRUCTION MATERIALS	-	201	350	350	108	300	350	-	0.00%
204-55420-218	OPERATIONAL SUPPLIES	3,969	3,824	3,000	3,000	4,752	4,752	4,500	1,500	50.00% Adjusting to actual expenditure experience
204-55420-221	SMALL EQUIPMENT	245	170	1,300	1,300	-	1,100	1,300	-	0.00%
204-55420-222	JANITORIAL SUPPLIES	276	-	400	400	63	100	400	-	0.00%
204-55420-225	POOL CHEMICALS	13,302	16,266	16,900	16,900	16,576	16,600	16,900	-	0.00%
204-55420-226	POSTAGE	636	815	800	800	800	800	800	-	0.00%
204-55420-230	WORKERS COMPENSATION	4,356	5,660	4,429	4,429	4,136	4,136	4,130	(299)	-6.75% Exp mod decrease 1.24 to 1.0; Rebound now included by League, base Work Comp Rates down
204-55420-231	PROPERTY & LIABILITY INSURANCE	3,133	3,325	3,542	3,542	3,449	3,449	3,974	432	12.20% Rising property values & ~9% increase, ~4% increase in auto physical liability & ~2% in other lines
204-55420-242	BLDG & GRNDS REPAIRS/MAINT	6,017	20,559	14,200	14,200	8,710	10,000	14,600	400	2.82%
204-55420-249	UTILITIES	46,270	46,917	48,880	48,880	25,456	48,550	50,000	1,120	2.29%
Total Aquatics Expenses		184,401	213,488	209,376	209,376	164,859	198,241	211,543	2,167	1.03%
AQUATICS NET REVENUES (EXPENSES)		5,374	(10,445)	-	-	49,525	17,226	-	-	Fund maintenance items as one time expenditures with fund balance
AQUATICS FUND BALANCE (DEFICIT)		59,319	48,874	48,874	48,874	98,399	66,100	66,100		25% Working Capital Projection at End of 2025

CATEGORY
DEPARTMENT
ACCOUNT ORGANIZATION

Special Revenue
Library/Civic Center
206-55110

MISSION:

The Little Chute Public Library strives to provide a welcoming space and diverse materials that enhance and support the community, recreation, literacy, and lifelong learning.

PERFORMANCE MEASUREMENTS

	Actual <u>2022</u>	Actual <u>2023</u>	Projected <u>2024</u>	Target <u>2025</u>
Little Chute Patrons (Home Agency)	4,884	4,712	4,350	4,600
Circulating Collection	45,469	46,795	46,000	46,000
Library Visits	59,554	56,457	56,500	56,500
Physical Circulation	141,043	136,842	142,000	142,000
Digital Circulation - WPLC	15,482	17,557	20,800	20,000
Hoopla Circulation	5,723	6,600	6,000	6,000
Attendance at Programs	7,822	10,797	7,000	10,000

2025 GOALS

1. Continue to improve and expand the Library of Things collection.
2. Continue to partner with local businesses.
3. Continue to improve the general collection's organization and layout.
4. Undergo a space needs assessment.
5. Revise job descriptions to better differentiate between the part-time positions.

SIGNIFICANT PROGRAM/COST CHANGES

Implementation of Space Needs Assessment funded by the library's fund balance as it is a one-time expenditure.

PERSONNEL CHANGES/JUSTIFICATION

Increase the hours for the current open Library Assistant position from 15 to 20 hours per week. All other Library Assistants work 20 hours per week and receive pro-rated vacation, holiday, and sick leave.

2024 ACHIEVEMENTS

1. Hired new full and part-time staff.
2. Created and updated numerous library policies.
3. Improved the bill payment procedure by working with the Finance Department and Library Board.
4. Began overhaul of the Library of Things collection and improved the procedures for checking these items out.
5. Began work to make collections more user friendly.
6. Creation of a new hire orientation packet.
7. Updated staff work expectations to get all staff on the same page.
8. Ordered new furniture for the staff workroom.
9. Ended the joint copier lease with the Kimberly Public Library, so we have our own moving forward.
10. Implemented new procedures for patrons aged 16-17 as their privacy rights differ from patrons under the age of 16.
11. Began a 1,000 Books Before Kindergarten program to promote early literacy.

CAPITAL OUTLAY

None

2025 ADOPTED BUDGET

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2022	ACTUAL 2023	BUDGET 2024	AMENDED		ESTIMATED 2024	BUDGET 2025	INCREASE	% CHANGE	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 3.0%
					BUDGET 2024	YTD 2024			(DECREASE) 2024	2024	
									BUDGET	BUDGET	
LIBRARY/CIVIC CENTER											
Library/Civic Center Revenues											
206-31111	GENERAL PROPERTY TAXES	440,593	476,727	527,263	527,263	527,263	527,263	557,901	30,638	5.81%	Expense increase not offset by other revenues thus pressure on tax levy funding
206-33311	OWLS REIMBURSEMENT	156,686	133,983	140,805	140,805	140,805	140,805	129,013	(11,792)	-8.37%	OC \$104,634(115,847, 108,685), BC \$1,231(1240, 1,740) CC \$20,861 (23,718, 23558) WC \$2,287
206-33312	OWLS YOUTH SERVICE LIASON	3,500	2,042	-	-	-	-	-	-	#DIV/0!	
206-33410	MISCELLANEOUS GRANT	6,703	-	-	-	-	988	-	-	#DIV/0!	2022: Book a Bike \$5K, OWLS Grant \$1,203 2024: Programming grant OWLS
206-34901	LIBRARY COPY MACHINE	2,515	3,085	2,000	2,000	2,173	3,294	3,000	1,000	50.00%	Increased use by patrons
206-36101	INTEREST ON INVESTMENTS	4,205	20,959	12,000	12,000	18,516	21,000	17,000	5,000	41.67%	Market fluctuations increase from pandemic lows
206-38211	ROOM RENTAL - CIVIC CENTER	7,583	7,860	9,000	9,000	9,673	9,800	12,250	3,250	36.11%	Increased demand for rental space
206-38301	DONATIONS	1,325	1,350	-	-	2,831	2,830	-	-	#DIV/0!	
206-38621	LIBRARY LOST AND DAMAGED	1,571	1,453	1,500	1,500	1,748	1,775	1,500	-	0.00%	Varies however less enforcement of collection efforts impacts revenue
206-38622	OTHER CLAIM REIMBURSEMENT	-	-	-	-	1,178	1,180	-	-	#DIV/0!	
Total Library/Civic Center Revenues		624,681	647,459	692,568	692,568	704,186	708,935	720,664	28,096	4.06%	
Library/Civic Center Expenses											
206-55110-101	FULL-TIME WAGES	162,198	151,433	172,853	172,853	108,762	160,160	180,669	7,816	4.52%	Impact of COLA and step increases
206-55110-102	PART-TIME WAGES	145,507	144,416	181,796	181,796	104,910	171,523	182,728	932	0.51%	Increase in part-time hours
206-55110-103	SOCIAL SECURITY	23,711	22,825	27,307	27,307	15,837	25,551	27,840	533	1.95%	Impact of COLA and step increase
206-55110-104	RETIREMENT	13,891	12,848	15,556	15,556	9,945	14,645	16,426	870	5.59%	WRS .05% increase and impact of wage increase
206-55110-105	HEALTH INSURANCE	22,184	20,270	40,078	40,078	27,608	38,376	43,766	3,688	9.20%	Health insurance rates increased average of 9%
206-55110-107	LIFE INSURANCE	108	70	88	88	55	81	81	(7)	-7.95%	Decrease in rates from RFP process locked through 2027
206-55110-108	DENTAL INSURANCE	910	995	2,571	2,571	1,619	2,495	2,571	-	0.00%	Second year of locked in contract
206-55110-109	DISABILITY INSURANCE	386	276	382	382	239	354	359	(23)	-6.02%	Decrease in rates from RFP process locked through 2027
206-55110-110	OVERTIME	351	556	500	500	217	500	500	-	0.00%	
206-55110-111	LIBRARY BOARD PER DIEM	2,350	3,100	1,800	1,800	950	1,800	1,800	-	0.00%	
206-55110-201	TRAINING AND CONFERENCES	1,150	2,992	1,700	1,700	1,547	2,000	2,500	800	47.06%	Focus on staff to attend conferences and continuing education to enhance our services, EAP \$XXX
206-55110-203	TELEPHONE	668	681	720	720	443	675	700	(20)	-2.78%	
206-55110-204	CONTRACTUAL SERVICES	-	-	-	-	-	-	15,000	15,000	#DIV/0!	Space needs study
206-55110-205	PROGRAMS	11,855	8,877	11,600	11,600	7,388	11,000	11,600	-	0.00%	
206-55110-206	BOOKS	43,177	47,867	60,000	60,000	37,195	60,000	60,000	-	0.00%	
206-55110-207	PERIODICALS	1,869	1,356	1,200	1,200	835	1,300	1,500	300	25.00%	Increased cost of periodical subscriptions
206-55110-208	DIGITAL COLLECTIONS	14,518	18,081	17,500	17,500	12,762	17,500	18,500	1,000	5.71%	Increase the availability of Hoopa items due to popularity
206-55110-209	ELECTRONIC TECHNOLOGY	17,132	7,676	9,000	9,000	9,111	9,301	10,000	1,000	11.11%	Allow technology replacements on annual schedule as well as continued hotspot support
206-55110-210	AUDIO VISUAL	12,742	9,811	18,000	18,000	12,131	18,000	18,000	-	0.00%	
206-55110-211	OWLSNET FEES	24,014	25,929	28,978	28,978	28,978	28,978	29,001	23	0.08%	
206-55110-212	CLOTHING ALLOWANCE	84	84	84	84	70	70	84	-	0.00%	
206-55110-213	SPECIAL COLLECTIONS	15,290	5,660	3,000	3,000	1,969	2,500	3,000	-	0.00%	
206-55110-218	OPERATIONAL SUPPLIES	4,657	7,070	13,000	28,000	14,121	20,000	14,000	1,000	7.69%	To account for increased costs of supplies
206-55110-221	SMALL EQUIPMENT	3,982	3,227	3,500	3,500	599	3,450	3,600	100	2.86%	
206-55110-225	PRINTING AND REPRODUCTION	3,070	3,324	3,625	3,625	2,480	3,500	3,625	-	0.00%	
206-55110-226	POSTAGE	444	276	450	450	118	300	400	(50)	-11.11%	Mailings have been less than \$450 in previous years and this year looks to follow
206-55110-230	WORKERS COMPENSATION INSURANCE	472	592	639	639	668	668	727	88	13.77%	Exp mod decrease 1.24 to 1.0; Rebound now included by League offset with increase in wages
206-55110-231	PROPERTY & LIABILITY INSURANCE	8,041	9,009	9,666	9,666	9,395	9,395	11,247	1,581	16.36%	Rising property values & ~9% increase, ~4% increase in auto physical liability & ~2% in other lines
206-55110-238	VANDALISM REPAIR	205	42	200	200	-	-	200	-	0.00%	
206-55110-242	BLDG & GRNDS - REPAIRS & MAINT	5,467	12,898	5,720	18,620	13,688	18,620	5,890	170	2.97%	Security system repairs and concrete for back entrance 2023; Fire alarm system updated 2024
206-55110-243	CUSTODIAL - CONTRACTUAL	22,892	26,042	27,040	27,040	17,431	26,200	27,000	(40)	-0.15%	
206-55110-244	CUSTODIAL-OPERATIONAL SUPPLIES	2,075	3,194	3,115	3,115	1,380	3,115	3,200	85	2.73%	
206-55110-245	CUSTODIAL - EQUIPMENT REP/MAIN	3,796	4,254	5,000	5,000	2,205	5,000	5,150	150	3.00%	
206-55110-247	VEHICLE	3,135	723	1,200	1,200	156	300	1,200	-	0.00%	
206-55110-249	UTILITIES	29,873	26,368	31,200	31,200	16,473	28,200	31,300	100	0.32%	
206-55110-262	LEGAL/AUDIT SERVICES	247	2,478	500	500	841	850	1,500	1,000	200.00%	Additional funds needed as job descriptions need to be updated
206-55110-306	BUILDING & GROUNDS	-	-	-	-	-	-	-	-	#DIV/0!	
Total Library/Civic Center Expenses		602,453	585,300	699,568	727,468	462,124	686,407	735,664	36,096	5.16%	
LIBRARY/CIVIC CENTER NET REVENUES (EXPENSES)		22,229	62,159	(7,000)	(34,900)	242,062	22,528	(15,000)	(8,000)	114.29%	
LIBRARY/CIVIC CENTER FUND BALANCE (DEFICIT)		272,987	335,146	328,146	300,246	577,208	357,674	342,674	Target Minimum Working Capital 25% \$183,916; Potential use for security upgrade in future		

CATEGORY
DEPARTMENT
ACCOUNT ORGANIZATION

Public Safety
Police (Fox Valley Metro)
207-52120

MISSION:

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

PERFORMANCE MEASUREMENTS

	Actual 2023	Projected 2024	Target 2025
Calls for Service / Incident Reports	14,401	15,200	16,000
UCR – Reportable Arrests	453	500	550
Traffic Citations Issued	1,129	1,200	1,300
Non- Traffic Citations Issued	206	250	275
Parking Citations Issued	1082	1,100	1,200

Note: When the dept. experiences staffing shortages, patrol operations shift to more reactive vs. proactive. Proactive patrolling relative to traffic enforcement and parking enforcement could cause a decline in activity and citations issued.

2025 GOALS

Our goal is to maintain a high level of professional law enforcement services to our communities. By employing excellent people and supporting them with the necessary resources, we can serve the public with our core values of *Compassion, Integrity, and Professionalism*.

1. Personnel

The addition of a patrol officer position is needed to keep up with the increasing number of calls for service. Without adding sworn staff, we face the problem of becoming increasingly reactive and less and less proactive in the approach to deterring and preventing criminal activity and law violations.

2. Information Technology Goal: Replace server and update operating systems to the latest windows OS.

Our department relies heavily on the use of information technology (IT) systems to do our work efficiently, effectively, and safely.

We use multiple different IT systems internally or externally. Some of these systems are a requirement by local, state and/or federal entities. Some of these systems are housed on local servers and some are cloud-based platforms. To maintain access and security for these systems, we must keep our software and hardware systems up to date.

Our IT vendor, Amplitel Technologies, has identified several areas that need to be updated or replaced.

- Windows 10 systems to be updated to Windows 11 operating system.
- The oldest server needs to be replaced with a new server.

3. Fleet Goal: Continue to replace older fleet vehicles based on a long-term replacement schedule. By rotating vehicles out at a reasonable term, we can maintain a decent residual value when it comes time to sell or trade them in.

We have an aging fleet with five of our patrol vehicles exceeding 100,000 miles of service. We typically put 33,000 miles on a squad per year. The average serviceability of these squads is about 100,000 miles or three years.

Over the past few years, the cost of purchasing new squad cars has increased as well as the cost to upfit them with the necessary equipment that we use.

SIGNIFICANT PROGRAM/COST CHANGES

1. Overtime Expenses: + \$20,000. Needed based on previous years' overages, special events staffing, staff shortages and the elimination of shift bumping.
2. Telephone: - \$2,500. Switched cellular providers and obtained a better rate.
3. Safety Equipment: - \$3,000. No new, portable speed detection signs.
4. Small Office Equipment: + \$6,000 for new desktop computers with Windows 11 OS.
5. Computer Maintenance: + \$18,000. New IT server. Replaces older one.
6. Vehicle Equipment: - \$57,000. Had to purchase all new upfitting equipment in 2024. Do not need to do this in 2025.
7. Vehicle Replacement (CIP): + \$54,000 purchase two new squad cars in 2025
8. Expected 2025 retirement payout for two tenured positions.

PERSONNEL CHANGES/JUSTIFICATION

The primary mission of the Fox Valley Metro Police Department (FVMPD) is to maintain public safety and law and order by responding to calls for service and proactively patrolling the villages that we serve. The patrol division is the backbone of the department and is staffed by 17 of the 27 total sworn officers in the department. The patrol division operates 24 hours a day, 365 days a year continuously. The department staffs three shifts on patrol. Because of the odd number of patrol officers, the day shift staffs one less patrol officer than the afternoon and night shifts. Due to a historical increase in calls for service and the nature and complexity of these calls, we often have to respond with multiple officers who are on the calls for a significant amount of time. This leaves the villages with a reduced and often inadequate patrol officer response capability. Compared with national, state and local law enforcement agencies, our department is about 1 officer less per capita. We are requesting authorization to add one sworn officer to the department.

YEAR:	2021	2022	2023	2024 projected
TOTAL INCIDENTS:	12,477	13,394	14,104	15,200

Incident and call volume continues to increase as with the population and overall village growth. Staffing levels do not appear to be increasing proportionally with municipal growth, activity levels and demands for service.

- Adding patrol staff will assist us in shifting our operations back to a more proactive approach to detecting public safety issues and solving problems.
- Allows for more consistent coverage in both villages.
- May reduce overtime expenditures related to calling in staff to cover patrol shortages.
- Reduce occurrences of "bumping" officers from one shift to another to cover staffing shortages.
- Improve staff morale and wellness.
- Reduce liability to the department and villages.
- Maintain and improve the quality of life in the communities that we serve.

Overtime expenditures for covering patrol staffing might be reduced.

We may have to actually invest more in our services in order to maintain and even

improve our effectiveness in keeping the community safe.

I would caution that our services and our ability to provide public safety resources cannot always be quantified from a financial standpoint. There are intangible factors such as our residents feeling safer because of our visible presence in the community. It is difficult, if not impossible, to accurately report how many acts of criminal behavior or how many acts of unsafe driving we have prevented or deterred just by way of our patrolling and being visibly present.

Crime and disorder will negatively impact on the quality of life in the communities. People will be less willing to live here, work here or recreate here. Developers will be less likely to invest in our communities. This would have a negative impact on the village's growth and revenue.

Metro is 1.3 sworn officers per 1,000 residents (19.5K residents for both villages).

The national average is 2.4 sworn officers per 1K residents.

Wisconsin average is 2.1 sworn officers per 1K residents.

We have 27 total sworn officers.

Wisconsin police departments with comparable population:

Middleton: 39 sworn

Pleasant Prairie: 36 sworn

Germantown: 34 sworn

Fox Crossing: 29 sworn

Wis. Rapids: 29 sworn

Oconomowoc: 35 sworn

Kaukauna: 27 sworn

Menasha: 32 sworn

Onalaska: 31 sworn

PERSONNEL CHANGE REQUEST: Add one full-time sworn officer position to be assigned to the patrol division.

2024 ACHIEVEMENTS

1. Implemented the new Lexipol policy solutions system.
2. Implemented the new drone (UAV) program. \$15K in funding for the drone

and program was acquired through a donation from the Great Wisconsin Cheese Festival Board.

3. Filled three staff vacancies within a three-month period due to two retirements and one resignation.
4. Maintained a high level of service to the public despite staffing vacancies in clerical, office management and patrol supervision.
5. Hired and trained two new Community Service Officers (CSO's) to fill vacancies.
6. Acquired two new patrol fleet vehicles through budget and budget carry-over funds.
7. Able to complete various, small building improvements such as new flooring in certain areas, updated cabinetry, and kitchen remodel.

CAPITAL OUTLAY

1. Two new squad cars to include the vehicle upfitting and graphics.

2025 ADOPTED BUDGET

2023 ADOPTED BUDGET								INCREASE	% CHANGE	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 3.0%	
ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2022	ACTUAL 2023	BUDGET 2024	AMENDED BUDGET 2024	YTD 2024	ESTIMATED 2024	(DECREASE) 2024	2024		
								BUDGET	BUDGET		
CONSOLIDATED POLICE SERVICES											
Consolidated Police Services Revenue											
207-31111	GENERAL PROPERTY TAXES	2,333,036	2,361,809	2,535,126	2,535,126	2,535,126	2,535,126	2,722,538	187,412	7.39%	Revenues down exclusive levy \$6,865 and expenses up \$261,443 = share levy incr \$179,412
207-33110	FEDERAL AID	4,551	51,507	2,000	2,000	3,337	3,337	2,000	-	0.00%	
207-33290	OTHER STATE AID	3,680	5,169	3,000	3,000	125	3,000	3,000	-	0.00%	
207-33310	COUNTY SUBSIDY/AID	25,538	38,003	15,000	15,000	13,551	13,551	13,500	(1,500)	-10.00%	Working fewer traffic grants- officers not signing up
207-33321	POLICE SERVICES - KIMBERLY	1,417,222	1,494,459	1,565,692	1,565,692	1,174,269	1,565,692	1,659,464	93,772	5.99%	Revenues down exclusive levy \$6,865 and expenses up \$261,443 = share levy incr \$88,896
207-33322	LOCAL SCHOOL SERVICES	163,104	179,955	170,765	170,765	97,655	173,130	162,000	(8,765)	-5.13%	Officer Nett retiring at top pay/lower paid officer taking over
207-33323	CONTRACTED POLICE SERVICE	4,274	4,220	2,500	2,500	2,922	2,925	2,500	-	0.00%	
207-34105	COPY FEES (TX)	1,131	1,261	600	600	713	850	1,000	400	66.67%	Increase copy and media fees for open records
207-34990	CASH OVER/(SHORT)	-	-	-	-	(1)	(1)	-	-	#DIV/0!	
207-34201	POLICE DEPARTMENT FEES	2,214	2,784	2,000	2,000	2,137	2,200	2,000	-	0.00%	
207-34901	OTHER CHARGES FOR SERVICES	1,911	2,085	1,225	1,225	1,624	1,624	1,225	-	0.00%	
207-35301	FALSE ALARMS	75	1,620	-	-	-	-	-	-	#DIV/0!	
207-38301	DONATIONS	6,300	17,880	-	-	-	-	-	-	#DIV/0!	
207-38302	K9 DONATIONS	5,695	11,222	5,000	5,000	1,400	4,000	4,000	(1,000)	-20.00%	
207-38612	INSURANCE REIMBURSEMENT	-	2,500	2,500	32,436	32,742	32,742	2,500	-	0.00%	League reimbursement for participating in Lexipol
207-38622	OTHER CLAIM REIMBURSEMENT	112	495	-	-	-	-	-	-	#DIV/0!	
207-39050	SALE OF VILLAGE PROPERTY	565	15,731	-	-	4,030	4,030	4,000	4,000	#DIV/0!	Trade in value or auction sale vehicles
Total Consolidated Police Services Revenue		3,969,408	4,190,701	4,305,408	4,335,344	3,869,630	4,342,206	4,579,727	274,319	6.37%	
Police Services Consolidated Expenses											
207-52120-100	FULL-TIME WAGES	454,759	480,344	552,043	552,043	350,384	483,261	559,013	6,970	1.26%	
207-52120-101	FULL-TIME WAGES	1,575,057	1,618,025	1,701,617	1,733,307	1,191,715	1,674,017	1,824,220	122,603	7.21%	Addition of officer offset by retirements at higher wage scale
207-52120-102	CLERICAL WAGES	153,118	153,989	209,123	209,123	109,703	178,323	210,419	1,296	0.62%	
207-52120-103	SOCIAL SECURITY	180,980	186,382	198,512	198,512	133,866	192,834	210,233	11,721	5.90%	Result of step increases and officer addition
207-52120-104	RETIREMENT	267,349	310,182	338,910	338,910	233,948	347,518	374,380	35,470	10.47%	Result of officer add, WRS rate increase .69%
207-52120-105	HEALTH INSURANCE	349,421	351,653	431,550	431,550	293,560	414,438	470,378	38,828	9.00%	Officers taking insurance instead of incentive, officer addition
207-52120-106	PHYSICAL FITNESS	21,000	22,000	22,000	22,000	-	22,000	23,000	1,000	4.55%	Additional officer
207-52120-107	LIFE INSURANCE	3,092	2,680	2,504	2,504	2,008	2,930	2,436	(68)	-2.72%	
207-52120-108	DENTAL INSURANCE	30,451	32,332	35,265	35,265	23,666	33,418	34,371	(894)	-2.54%	
207-52120-109	DISABILITY INSURANCE	5,209	4,752	5,224	5,224	3,557	5,020	4,378	(846)	-16.19%	Decrease in rates from RFP process locked through 2027
207-52120-110	OVERTIME	183,999	184,517	91,725	91,725	119,330	185,000	111,900	20,175	22.00%	Cover additional OT due to elimination of shift bumping for officer wellness
207-52120-112	POLICE COMMISSION	750	1,200	1,680	1,680	250	1,500	1,680	-	0.00%	
207-52120-201	TRAINING & CONFERENCES	13,671	17,611	19,250	19,250	13,882	19,250	20,100	850	4.42%	Increase of facility rental fees for officer training
207-52120-203	TELEPHONE	24,508	20,830	24,500	24,500	13,858	21,500	22,000	(2,500)	-10.20%	Secured a better mobile and data plan with T Mobile that reduced cost
207-52120-204	CONTRACTUAL SERVICES	114,178	132,403	148,800	148,800	103,217	147,200	145,195	(3,605)	-2.42%	
207-52120-205	EQUIPMENT REPAIRS	4,979	18,618	6,500	11,000	7,351	8,200	5,800	(700)	-10.77%	2023 three additional radios, 2024 flooring replacement, 2025 lower repair costs (radios new)
207-52120-206	OFFICE SUPPLIES	882	1,190	2,000	2,000	711	1,500	2,000	-	0.00%	
207-52120-207	PRINTING & REPRODUCTION	4,026	5,387	7,000	7,000	3,026	5,500	6,700	(300)	-4.29%	Located a better price on squad thermal paper through different supplier
207-52120-208	BOOKS,SUBSCRIPTION, MEMBERSHIP	656	26,752	14,855	14,855	13,680	14,000	15,355	500	3.37%	Lexipol annual cost (offset by revenue of \$2,500 from League for participating)
207-52120-212	CLOTHING ALLOWANCE	22,566	19,746	24,380	24,380	20,074	23,000	22,410	(1,970)	-8.08%	honor guard uniforms for 5 officers in 2024, typical uniform items in 2025
207-52120-213	SAFETY EQUIPMENT	18,728	118,724	17,250	18,750	8,979	15,000	14,250	(3,000)	-17.39%	Radios 2023, speed boards, tactical & bike patrol equipment 2024, smaller items 2025
207-52120-218	OPERATIONAL SUPPLIES	15,232	13,298	20,850	20,850	10,999	16,500	19,400	(1,450)	-6.95%	2024 kitchen appliances, 2025 security/equip new evidence storage location; dept awards
207-52120-221	SMALL OFFICE EQUIPMENT	27,723	6,691	11,450	11,450	9,838	11,450	17,500	6,050	52.84%	2022 camera security system replacement, 2023 AED and desktops, 2024/2025 desktops
207-52120-223	GUNS & AMMUNITION	12,342	14,578	10,750	10,750	5,618	10,750	15,250	4,500	41.86%	Increase in ammunition costs/addition of optics and lights to patrol rifles
207-52120-225	RECRUITMENT, TESTING	6,388	4,126	4,150	4,150	5,382	6,500	4,450	300	7.23%	New officer psychological profile exams have increased in cost
207-52120-226	POSTAGE	1,683	2,043	2,400	2,400	1,617	2,400	2,400	-	0.00%	
207-52120-227	PUBLIC SERVICE PROGRAM	-	-	250	250	-	250	250	-	0.00%	
207-52120-228	EMPLOYEE BONDS	-	162	200	200	-	200	300	100	50.00%	Added a notary
207-52120-230	WORKERS COMPENSATION INS	49,397	70,380	61,377	61,377	60,942	60,942	66,121	4,744	7.73%	Exp mod decrease 1.24 to 1.0; Rebound now included by League offset with increase in wages
207-52120-231	PROPERTY & LIABILITY INSURANCE	51,048	53,446	55,733	55,733	54,831	54,831	67,378	11,645	20.89%	Rising property values & ~9% increase, ~4% increase in auto physical liability & ~2% in other lines
207-52120-236	K9 UNIT	5,863	11,522	5,000	5,000	1,964	3,800	4,030	(970)	-19.40%	No significant new gear needed in 2025
207-52120-240	COMPUTER MAINTENANCE	4,511	10,286	11,000	21,000	7,901	20,000	29,000	18,000	163.64%	2023: Back up upgrade 2024: Switch, firewall refresh 2025: Server
207-52120-242	BLDG & GRNDS REPAI/MAINTENANCE	4,174	11,385	5,975	5,975	2,800	5,975	6,145	170	2.85%	
207-52120-243	CUSTODIAL - CONTRACTUAL	13,022	15,305	19,000	19,000	9,815	16,200	17,100	(1,900)	-10.00%	Actual time/costs adjustment
207-52120-244	CUSTODIAL-OPERATIONAL SUPPLIES	561	650	1,585	1,585	692	1,585	1,625	40	2.52%	
207-52120-245	CUSTODIAL - EQUIP REPAIR/MAINT	8,926	13,526	5,400	5,400	-	5,400	5,560	160	2.96%	
207-52120-247	VEHICLE OPERATIONS	89,272	72,924	84,000	113,936	82,447	107,500	84,000	-	0.00%	
207-52120-248	VEHICLE EQUIPMENT	2,133	3,800	58,600	58,600	55,558	57,500	900	(57,700)	-98.46%	Squads were updated with all new electronics in 2024 so nothing needed in 2025

2025 ADOPTED BUDGET

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2022	ACTUAL 2023	BUDGET 2024	AMENDED		YTD 2024	ESTIMATED 2024	BUDGET 2025	INCREASE	% CHANGE	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 3.0%
					BUDGET 2024					(DECREASE) 2024	2024	
										BUDGET	BUDGET	
207-52120-249	UTILITIES	16,205	15,995	18,000	18,000		10,090	17,245	18,100	100	0.56%	
207-52120-262	LEGAL/AUDIT	9,037	2,493	5,000	5,000		11,268	15,000	10,000	5,000	100.00%	Increased legal fees due to a contract negotiation year with the police association
207-52120-301	NEW EQUIPMENT	-	-	-	-		-	-	-	-	#DIV/0!	
207-52120-302	EQUIPMENT REPLACEMENT	-	-	-	-		-	-	-	-	#DIV/0!	
207-52120-303	VEHICLE REPLACEMENT	118,925	105,610	70,000	105,969		106,283	123,314	130,000	60,000	85.71%	Two vehicle purchases per Capital Improvement Plan
207-52120-306	BUILDING & GROUNDS	-	-	-	-		-	-	-	-	#DIV/0!	
Total Police Services Consolidated Expenses		3,865,822	4,137,533	4,305,408	4,419,003		3,084,810	4,332,751	4,579,727	274,319	6.37%	
CONSOLIDATED POLICE SERVICES NET REVENUES (EXPENSES)		103,585	53,167	-	(83,659)		784,820	9,455	-	-		
CONSOLIDATED POLICE SERVICES FUND BALANCE (DEFICIT)		310,573	363,740	363,740	280,081		1,148,560	373,195	373,195			Target Minimum Working Capital 25% \$1,144,932

CATEGORY**Special Revenue****DEPARTMENT****Van Lieshout Recreation Center****ACCOUNT ORGANIZATION****52900****MISSION:**

The Van Lieshout Recreation Center was built in partnership with the Little Chute Diamond Club. The Recreation Center provides our only indoor programming and facility rental space within the Village's Park system for the department to utilize.

PERFORMANCE MEASUREMENTS

	<u>Actual 2022</u>	<u>Actual 2023</u>	<u>Projected 2024</u>	<u>Target 2025</u>
Facility Rentals	81	86	72	75
Programs/Meetings (Room bookings)	101	86	87	85
The Cage Usage (Archery = 3 classes per day)	36	36	36	36
Recreation Participants (Yoga, Archery, Babysitter Course)	350	358	320	325

2025 GOALS

1. Increase the facility rentals. Focus on the late fall, winter, and early spring months.
2. Increase the program offerings within the Recreation Center.

SIGNIFICANT PROGRAM/COST CHANGES

None

PERSONNEL CHANGES/JUSTIFICATION

None

2024 ACHIEVEMENTS

1. Continued to grow the archery program.
2. Continued to find ways to increase revenue for Recreation Center fund.
3. Successfully held senior yoga and various recreation programs.

CAPITAL OUTLAY

None

2025 ADOPTED BUDGET											
ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2022	ACTUAL 2023	BUDGET 2024	AMENDED	YTD 2024	ESTIMATED 2024	BUDGET 2025	INCREASE	% CHANGE	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 3.0%
					BUDGET 2024				(DECREASE) 2024	2024	
									BUDGET	BUDGET	
VAN LIESHOUT RECREATION CENTER											
Van Lieshout Rec Center Revenues											
208-34401	RECREATION CENTER RENTAL	10,600	11,148	8,300	8,300	8,978	10,650	15,500	7,200	86.75%	Fee increases and volume adjustment to recent trends
208-34411	VAN LIESHOUT REC/CLUB FEES	-	-	-	-	125	125	-	-	0.00%	
208-34413	RECREATION PROGRAMS	15,668	15,295	13,200	13,200	10,125	13,200	13,200			
208-36101	INTEREST ON INVESTMENTS	98	260	100	100	546	550	100	-	0.00%	
208-38622	OTHER CLAIM REIMBURSEMENT	1,700	2,464	2,000	2,000	973	2,000	2,000	-	0.00%	Diamond Club reimbursement of 50% utilities
Total Van Lieshout Rec Center Revenues		28,066	29,166	23,600	23,600	20,748	26,525	30,800	7,200	30.51%	
Van Lieshout Rec Center Expenses											
208-52900-102	PART-TIME WAGES	626	612	750	750	374	725	750	-	0.00%	
208-52900-103	SOCIAL SECURITY	48	47	58	58	29	55	58	-	0.00%	
208-52900-204	CONTRACTUAL SERVICES	9,743	9,246	7,000	7,000	7,167	11,197	11,500	4,500	64.29%	Cleaning service for back to back rentals, babysitter class, yoga instructors
208-52900-218	OPERATIONAL SUPPLIES	583	414	725	725	18	700	725	-	0.00%	
208-52900-221	SMALL EQUIPMENT	1,053	1,025	929	929	457	850	929	-	0.00%	
208-52900-222	JANITORIAL SUPPLIES	153	225	400	400	177	400	400	-	0.00%	
208-52900-242	BLDG & GRNDS - REPAIRS & MAINT	-	77	950	950	-	950	950	-	0.00%	
208-52900-249	UTILITIES	4,073	3,668	4,000	4,000	2,326	4,000	4,000	-	0.00%	
208-52900-310	LEASE PAYMENTS	17,812	17,812	17,812	17,812	17,812	17,812	17,812	-	0.00%	Village portion of lease payment
208-52900-431	OTHER INTEREST	1,478	1,740	2,295	2,295	1,210	1,890	2,190	(105)	-4.58%	Advance general fund; 2024 \$68,000, estimated 2025 \$78,000
Total Van Lieshout Rec Center Expenses		35,567	34,867	34,919	34,919	29,570	38,579	39,314	4,395	12.59%	
VAN LIESHOUT NET REVENUES (EXPENSES)		(7,502)	(5,700)	(11,319)	(11,319)	(8,823)	(12,054)	(8,514)	2,805		
VAN LIESHOUT REC CENTER FUND BALANCE (DEFICIT)		(49,876)	(55,576)	(66,895)	(66,895)	(64,399)	(67,630)	(76,144)			

CATEGORY	Special Revenue
DEPARTMENT	Promotional Fund
ACCOUNT ORGANIZATION	209-56900

MISSION:

This account is funded through Hotel Room Taxes in the Village of Little Chute. The efforts related to this account must support tourism or tourism-related activities. In the past, this account has funded wayfinding signage and other efforts related to supporting visitors and visitor spending in the Village of Little Chute.

The Room Tax rate is 10 percent: 3% Visitors and Convention Bureau, 3% Expo Center, 3% Sports Facility and Village of Little Chute 1%. The Village General Fund receives 5% of the total amount collected for dedicated regional tourism endeavors to cover administrative overhead costs.

PERFORMANCE MEASUREMENTS

	Actual <u>2022</u>	Actual <u>2023</u>	Projected <u>2024</u>	Target <u>2025</u>
Reported LC Room Tax Revenue Collections	\$31,715	\$28,566	\$29,500	\$30,000
Market on Main Attendance	900	2,200	2,500	2,500
Market on Main Vendor Attendance	30	42	50	50
Special Event Permits	15	15	18	18

2025 GOALS

1. Enhance wayfinding signage to support and attract visitors. Supporting businesses during the I-41 reconstruction project through detour signage.
2. Fund the participation in the Fox Cities Convention and Visitors Bureau's Visitor Guide. Some of the cost of this effort will likely be offset by contributing businesses across Little Chute.
3. Enhance the Market on Main summer event. Work with transitioning the oversight and planning of this event to the Windmill organization. Continued support and expansion efforts.
4. Potential continued participation to support the Independence Day fireworks event as increased attendance and community feedback has been a positive impact.

SIGNIFICANT PROGRAM/COST CHANGES

None

PERSONNEL CHANGES/JUSTIFICATION

None

2024 ACHIEVEMENTS

1. Funded the cost of participation in the Fox Cities Convention and Visitors Bureau's Visitor Guide. Some of the cost of this effort was offset by contributing businesses across Little Chute.
2. In conjunction with community partners, initiated promotion of the trail system including increased use of the Nelson Family Heritage Crossing.
3. Another successful year of Village sponsored Market on Main event.
4. Participated in the Independence Day fireworks event for the third year and had an increased turnout from last year.

CAPITAL OUTLAY

None

2025 ADOPTED BUDGET

2023 ADOPTED BUDGET								INCREASE	% CHANGE	
ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2022	ACTUAL 2023	AMENDED		YTD 2024	ESTIMATED 2024	(DECREASE) 2024	2024	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 3.0%
				BUDGET 2024	BUDGET 2024			BUDGET	BUDGET	
PROMOTIONAL FUND										
Promotional Fund Revenues										
209-31250	LOCAL ROOM TAX	31,715	28,566	30,000	30,000	12,074	29,500	30,000	-	0.00%
209-34901	OTHER CHARGES FOR SERVICES	1,800	3,602	2,000	2,000	4,100	4,100	3,000	1,000	50.00% Market on Main
209-36101	INTEREST ON INVESTMENTS	1,758	8,034	5,000	5,000	6,342	8,000	5,000	-	0.00% Market fluctuations impact interest earnings
209-38301	DONATIONS	18,291	9,350	10,000	10,000	6,450	9,000	9,500	(500)	-5.00% Market on Main - Loss of Cobblestone sponsorship
Total Promotional Fund Revenues		53,565	49,552	47,000	47,000	28,966	50,600	47,500	500	1.06%
Promotional Fund Expenses										
209-56900-204	CONTRACTUAL SERVICES	19,697	19,051	30,000	30,000	17,866	28,000	30,000	-	0.00% Fireworks match \$5K, Market on Main
209-56900-227	PUBLIC INFORMATION	1,389	-	3,500	3,500	374	3,000	3,500	-	0.00%
209-59000-499	TRANSFER TO OTHER FUNDS	4,000	-	-	6,900	6,900	6,900	-	-	#DIV/0! Transfer Market on Main proceeds to Christmas Lights
Total Promotional Fund Expenses		25,086	19,051	33,500	40,400	25,140	37,900	33,500	-	0.00%
PROMOTIONAL NET REVENUES (EXPENSES)		28,478	30,501	13,500	6,600	3,826	12,700	14,000	500	
PROMOTIONAL FUND BALANCE (DEFICIT)		159,817	190,318	203,818	196,918	194,144	203,018	217,018		

CATEGORY
DEPARTMENT
ACCOUNT ORGANIZATION

SPECIAL REVENUE
AMERICAN RESCUE PLAN ACT
211-50000

MISSION: The Coronavirus State and Local Fiscal Recovery Funds (SLFRF), a part of the American Rescue Plan, delivers \$350 billion to state, local, and Tribal governments across the country to support their response to and recovery from the COVID-19 public health emergency.

PERFORMANCE MEASUREMENTS

	Actual <u>2022</u>	Actual <u>2023</u>	Projected <u>2024</u>	Target <u>2025</u>
File regulatory compliance reports timely	100%	100%	100%	N/A
Purchasing policy compliance	N/A	100%	100%	N/A
Documentation for Single Audit	N/A	100%	100%	N/A

2025 GOALS

1. Fund will be closed out.
2. Complete regulatory reporting requirements including single audit requirements.

SIGNIFICANT PROGRAM/COST CHANGES

The final rule offers a standard allowance for revenue loss of up to \$10 million, allowing recipients to select between a standard amount of revenue loss or complete a full revenue loss calculation. Since the Village selected the standard allowance, we can use our full award for eligible government services with streamlined reporting requirements.

PERSONNEL CHANGES/JUSTIFICATION

None

2024 ACHIEVEMENTS

1. Complete expansion of the Little Chute Community Area Network (LC CAN) that will benefit cyber security modernization for vital utility functions, availability for potential future economic development considerations, additional public safety and traffic control camera locations and enhancements for services at the Municipal Service Building and Yard Waste Center.

2. Completed regulatory reporting requirements.

CAPITAL OUTLAY

Transfer out to fund the Dump Truck Replacement (Capital Projects Fund Equipment Revolving Fund \$262,549), and final LC CAN expansion (\$25,413).

2025 ADOPTED BUDGET											
ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2022	ACTUAL 2023	BUDGET 2024	AMENDED	YTD 2024	ESTIMATED 2024	BUDGET 2025	INCREASE	% CHANGE	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 3.0%
					BUDGET 2024				(DECREASE) 2024	2024	
									BUDGET	BUDGET	
AMERICAN RESCUE FUND											
211-33110	FEDERAL GRANTS	10,219	1,021,280	-	-	230,884	230,884	-	-	#DIV/0!	\$1,264,501 received, recognize revenue when spent
211-36101	INTEREST ON INVESTMENTS	10,676	40,495	-	-	6,839	6,845	-	-	#DIV/0!	Funds will be spent
Total American Rescue Fund Revenues		20,895	1,061,775	-	-	237,723	237,729	-	-	#DIV/0!	Projects will be completed
Total American Rescue Fund Expenses											
211-50000-101	FULL-TIME WAGES	-	1,420	-	-	318	318	-			LC Can Expansion Engineering Contract and Field Review <div>↓</div>
211-50000-103	SOCIAL SECURITY	-	104	-	-	23	23	-			
211-50000-104	RETIREMENT	-	97	-	-	22	22	-			
211-50000-105	HEALTH INSURANCE	-	344	-	-	83	83	-			
211-50000-107	LIFE INSURANCE	-	1	-	-	0	-	-			
211-50000-108	DENTAL INSURANCE	-	24	-	-	6	6	-			LC CAN Expansion
211-50000-109	DISABILITY INSURANCE	-	3	-	-	1	1	-			
211-50000-204	CONTRACTUAL SERVICES	10,219	409,141	-	34,860	18,947	18,947	-	-	#DIV/0!	Pour In Place Surface Doyle (122,140), Dump Truck (261,475), Village share Buchanan (~300K)
211-50000-229	BANK SERVICE CHARGES	15	-	-	-	-	-	-	-	#DIV/0!	Yard waste site tie in to LC CAN
211-59000-495	TRANSFER TO CAPITAL PROJECTS	-	612,140	-	261,475	262,549	262,549	-	-	#DIV/0!	
211-59000-499	TRANSFER TO OTHER FUNDS	-	-	-	-	6,007	6,013	-	-	#DIV/0!	
Total American Rescue Fund Expenses		10,234	1,023,273	-	296,335	287,955	287,962	-	-	#DIV/0!	
AMERICAN RESCUE NET REVENUES (EXPENSES)											
		10,661	38,502	-	(296,335)	(50,232)	(50,233)	-	-		
AMERICAN RESCUE FUND BALANCE (DEFICIT)											
		11,731	50,233	50,233	(246,102)	1	0	0			

CATEGORY
DEPARTMENT
ACCOUNT ORGANIZATION

SPECIAL REVENUE
TRANSPORTATION STUDY
216-50100

OBJECTIVE:

The focus of the fund was to compare a potential Transportation Utility versus other funding options to help determine the best solution for the Village of Little Chute to fund its transportation infrastructure. Alternatives being evaluated include general obligation borrowing, special assessments, vehicle registration fees, tax incremental districts, and grants.

PERFORMANCE MEASUREMENTS

	<u>Actual 2022</u>	<u>Actual 2023</u>	<u>Projected 2024</u>	<u>Target 2025</u>
Municipalities with Active Transportation Fees	6	6	6	N/A
Municipalities with Transportation Study on Hold	6	6	6	N/A
Municipalities Considered but Deferred	6	0	2	N/A

2025 GOALS

Continue evaluation but close out fund as consultant study discontinued for a Transportation Utility based on the Supreme Court order NO 2023AP690 Wisconsin Manufacturers and Commerce Inc. v Village of Pewaukee L.C. #2022CV515.

Last June, the Wisconsin Supreme Court unanimously struck down the Town of Buchanan's transportation utility fee as an unlawful tax. The Court of Appeals concluded despite arguments by the League of Municipalities and Pewaukee that Pewaukee was not different and their transportation utility fee also an illegal tax for the same reason Buchanan's was. The Supreme Courts denial of Pewaukee's petition for review ensures the appellate decision will stand.

SIGNIFICANT PROGRAM/COST CHANGES

None

PERSONNEL CHANGES/JUSTIFICATION

None

2024 ACHIEVEMENTS

Close out fund to eliminate extra costs for separate fund for ongoing audit as future study can be done within existing funds.

CAPITAL OUTLAY

None

2025 ADOPTED BUDGET										BRIEF EXPLANATIONS OF ANY VARIANCE OVER 3.0%
ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2022	ACTUAL 2023	BUDGET 2024	AMENDED	YTD 2024	ESTIMATED 2024	BUDGET 2025	INCREASE	
					BUDGET 2024				(DECREASE) 2024	% CHANGE
										2024
									BUDGET	BUDGET
TRANSPORTATION SPECIAL REVENUE FUND										
216-36101	INTEREST ON INVESTMENTS	169	685	200	200	504	650	-	(200)	-100.00%
216-39101	TRANSFER FROM OTHER FUNDS	-	-	-	-	-	-	-	-	#DIV/0!
Total Transportation Fund Revenues		169	685	200	200	504	650	-	(200)	-100.00%
Total Transportation Fund Expenses										
216-50100-204	CONTRACTUAL SERVICES	1,580	-	15,388	29,818	-	-	-	(15,388)	-100.00% WI Supreme Court Ruling No 2023AP690 denial of Pewaukee petition as illegal tax as different
216-59000-499	TRANSFER TO OTHER FUNDS	-	-	-	-	-	15,973	-	-	#DIV/0!
Total Transportation Fund Expenses		1,580	-	15,388	29,818	-	15,973	-	(15,588)	-101.30%
TRANSPORTATION NET REVENUES (EXPENSES)		(1,411)	685	(15,188)	(29,618)	504	(15,323)	-	15,188	
TRANSPORTATION FUND BALANCE (DEFICIT)		14,638	15,323	135	(14,295)	15,827	0	0	15,188	

CATEGORY
DEPARTMENT
ACCOUNT ORGANIZATION

SPECIAL REVENUE
NELSON CROSSING MAINTENANCE
224-56900

MISSION: The Village of Little Chute and City of Kaukauna each created a special revenue fund for ongoing maintenance of Nelson Crossing Bridge. The agreement covers potential snow removal, maintenance, bridge utilities and insurance costs. All work shall be agreed upon in writing by both the Village and City prior to any such work commencing.

PERFORMANCE MEASUREMENTS

	Actual <u>2022</u>	Actual <u>2023</u>	Projected <u>2024</u>	Target <u>2025</u>
Patron Usage	52,877	50,600	52,225	54,000
Calls for Maintenance	2	1	1	1

Measure started 7/23/2021.

2025 GOALS

1. Continue to find innovative ways to manage spider control on the bridge to maintain enjoyable amenities for all.
2. Continue marketing efforts to draw individuals to our community to experience the Nelson Family Heritage Bridge Crossing and connecting trail systems.
3. Continue to work with City of Kaukauna on creating a maintenance checklist for semiannual review.

SIGNIFICANT PROGRAM/COST CHANGES

None

PERSONNEL CHANGES/JUSTIFICATION

None

2024 ACHIEVEMENTS

1. Successfully used spider cleaner attachment to assist in spider control.
2. Successfully monitored and recorded patron usage.
3. Successfully collaborated with Fox Heritage Run to implement crossing as part of their event.

CAPITAL OUTLAY

None

		2025 ADOPTED BUDGET							INCREASE (DECREASE) 2024	% CHANGE 2024	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 3.0%
ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2022	ACTUAL 2023	BUDGET 2024	AMENDED BUDGET 2024	YTD 2024	ESTIMATED 2024	BUDGET 2025	BUDGET	BUDGET	
NELSON CROSSING MAINTENANCE FUND											
Nelson Crossing Maintenance Fund Revenues											
224-31111	PROPERTY TAXES	3,453	3,482	3,482	3,482	3,482	3,482	3,482	-	0.00%	
224-36101	INTEREST ON INVESTMENTS	29	212	150	150	236	300	150	-	0.00%	
Total Nelson Crossing Maintenance Fund Revenues		3,482	3,694	3,632	3,632	3,718	3,782	3,632	-	0.00%	
Minimal dollars driven by interest rates											
Nelson Crossing Maintenance Fund Expenses											
224-56900-218	OPERATIONAL SUPPLIES	226	18	2,000	2,000	-	-	2,000	-	0.00%	
224-56900-231	PROPERTY & LIABILITY INSURANCE	1,182	1,264	1,325	1,325	-	1,339	1,350	25	1.89%	
224-56900-249	UTILITIES	165	185	180	180	-	150	150	(30)	-16.67%	
Total Nelson Crossing Maintenance Fund Expenses		1,573	1,467	3,505	3,505	-	1,489	3,500	(5)	-0.14%	
NELSON CROSSING MAINTENANCE NET REVENUES (EXPENSES)		1,909	2,227	127	127	3,718	2,293	132			
NELSON CROSSING MAINTENANCE FUND BALANCE (DEFICIT)		1,779	4,006	4,133	4,133	7,724	6,299	6,431			

CATEGORY
DEPARTMENT
ACCOUNT ORGANIZATION

Special Revenue
Façade Loan Funds
222-56700

MISSION: The Village of Little Chute established various loan programs to support community and economic development.

PERFORMANCE MEASUREMENTS

	Actual <u>2022</u>	Actual <u>2023</u>	Projected <u>2024</u>	Target <u>2025</u>
Façade Loan Program Loans Outstanding	\$192,905	\$206,745	\$206,745	\$226,283

2025 GOALS

1. The Village of Little Chute Business Improvement/Façade Renovation Financial Assistance Program assists in the exterior renovations to encourage business owners to reinvest in downtown Little Chute and other commercial areas implementing the requirements of the Little Chute Design Manual.

SIGNIFICANT PROGRAM/COST CHANGES

None

PERSONNEL CHANGES/JUSTIFICATION

None

2024 ACHIEVEMENTS

1. Rustic Reque Façade Improvement (\$18,457)
2. Close out of Micro Loan Program infusing funds to the Façade Program.

CAPITAL OUTLAY

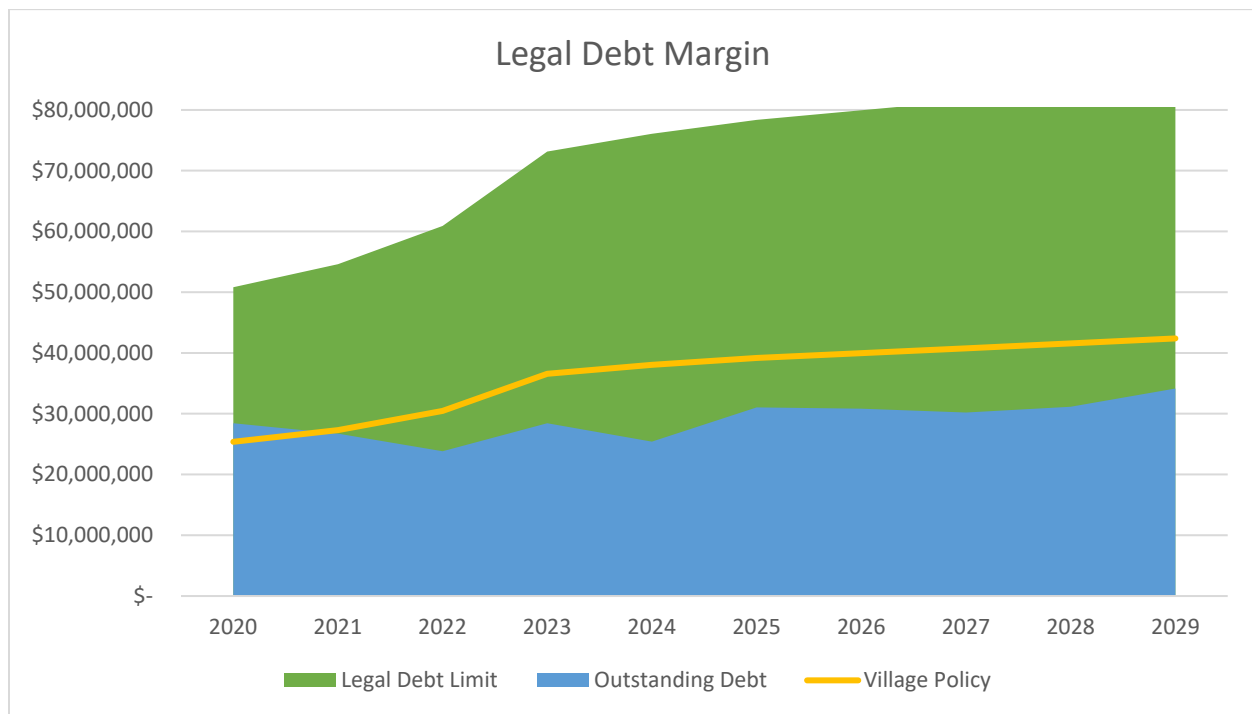
None

2025 ADOPTED BUDGET											
ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2022	ACTUAL 2023	BUDGET 2024	AMENDED	YTD 2024	ESTIMATED 2024	BUDGET 2025	INCREASE	% CHANGE	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 3.0%
					BUDGET 2024				(DECREASE) 2024	2024	
									BUDGET	BUDGET	
SMALL BUSINESS MICRO LOAN											
221-36101	INTEREST ON INVESTMENTS	1,973	9,143	5,000	5,000	6,730	6,730	-	(5,000)	-100.00%	Market fluctuations
221-36102	INTEREST ON LOANS	-	-	-	-	-	-	-	-	#DIV/0!	
221-56700-262	LEGAL SERVICES	-	-	500	500	-	-	-	(500)	-100.00%	Budget for legal services if any loan activity
221-56700-499	TRANSFER OUT OTHER FUNDS	-	-	-	-	-	211,313	-	-	#DIV/0!	Façade Loan Program and Business Retention Incentive
SMALL BUSINESS LOAN NET REVENUES (EXPENSES)		1,973	9,143	4,500	4,500	6,730	(204,583)	-	(4,500)	-100.00%	Interest income impacts
SMALL BUSINESS MICRO LOAN FUND BALANCE (DEFICIT)		195,440	204,583	209,083	209,083	211,313	(0)	(0)	Close out approved, working on final budget adjustment		
FAÇADE RENOVATION LOAN											
222-36101	INTEREST ON INVESTMENTS	2,299	8,798	5,000	5,000	6,860	10,000	5,000	-	0.00%	Market fluctuations
222-39101	TRANSFER IN OTHER FUNDS	100,000	-	-	-	-	111,313	-	-	#DIV/0!	
222-56700-204	CONTRACTUAL SERVICES	-	1,000	-	-	-	18,457	-	-	#DIV/0!	Stone Arch Sign Grant (\$1,000)and Jets Pizza Façade Loan (\$43,840) in 2023, Rustic Resque 2024
222-56700-262	LEGAL SERVICES	1,499	-	750	750	722	1,000	1,000	250	33.33%	Budget for legal services if any loan activity
FAÇADE RENOVATION LOAN NET REVENUES (EXPENSES)		100,801	7,798	4,250	4,250	6,138	101,856	4,000	(250)	-5.88%	Minimal dollar impact driven by legal costs
FAÇADE RENOVATION LOAN FUND BALANCE (DEFICIT)		407,810	415,608	419,858	419,858	421,746	517,464	521,464	Current loans total \$226,283		

CATEGORY
DEPARTMENT
ACCOUNT ORGANIZATION

Debt Service Fund
Debt Service
301 to 341-60000

OBJECTIVES: The Debt Service Fund (Major Fund) is used to account for the accumulation of resources for and the payment of general long-term debt principal, interest, and related costs (other than those being financed by proprietary funds).



PERFORMANCE MEASUREMENTS

	Actual <u>2022</u>	Actual <u>2023</u>	Projected <u>2024</u>	Target <u>2025</u>
Debt Service as % of Total Levy	19.4%	20.0%	20.4%	21.2%
General Obligation Bond Rating	Aa3	Aa3	Aa3	Aa3
Funds Designated for Debt Defeasance	\$600K	\$700K	\$400K	\$300K

2025 GOALS

1. Pay all debt service payments timely.
2. File continuing disclosure requirement by September 30 deadline.

SIGNIFICANT PROGRAM/COST CHANGES

None

PERSONNEL CHANGES/JUSTIFICATION

None

2024 ACHIEVEMENTS

Compliance with our Debt Policy and Structurally Balanced Budget Policy.

CAPITAL OUTLAY

None

VILLAGE OF LITTLE CHUTE 2025 BUDGET

DEBT SERVICE

Fund		<u>333</u>	<u>334</u>	<u>335</u>	<u>336</u>	<u>337</u>	<u>338</u>	<u>340</u>	<u>341</u>	<u>342</u>	TOTAL
Name of Debt Issue		2015A	2016B	2017A	2017B	2019	2019	2020	2023	2025	G.O.
		G.O.	Storm	G.O.	G.O.	G.O.	Refunding	G.O.	G.O.	G.O.	DEBT
		Bonds	Revenue	Bonds	Notes	Notes	G. O. Notes	Notes	Notes	Notes	SERVICE
<u>Governmental Revenue</u>											
31111	Property Taxes	-	-	353,450	351,250	64,375	419,300	10,950	64,250	-	1,263,575
39101	Transfer In-Assessment	-	-	-	-	-	-	-	-	-	-
39101	Transfer In-TID 4	-	-	-	-	165,988	-	-	-	-	165,988
39101	Transfer In-TID 5	255,438	28,179	-	-	-	-	-	-	-	283,617
39101	Transfer In-TID 6	-	-	-	16,383	139,285	-	105,550	175,000	-	436,218
39101	Transfer In-TID 7	-	-	-	-	287,452	-	-	240,000	-	527,452
39101	Transfer In-TID 8	-	-	-	78,021	6,150	-	21,600	-	-	105,771
Total Revenue		<u>255,438</u>	<u>28,179</u>	<u>353,450</u>	<u>445,654</u>	<u>663,250</u>	<u>419,300</u>	<u>138,100</u>	<u>479,250</u>	<u>-</u>	<u>2,782,621</u>
<u>Expenditures - 60000</u>											
426	Principal on Debt	195,000	21,000	240,000	408,309	575,000	395,000	60,000	220,000	-	2,114,309
427	Interest on Debt	<u>60,438</u>	<u>7,179</u>	<u>113,450</u>	<u>37,345</u>	<u>88,250</u>	<u>24,300</u>	<u>78,100</u>	<u>259,250</u>	<u>-</u>	<u>668,312</u>
Total Expenditures		<u>255,438</u>	<u>28,179</u>	<u>353,450</u>	<u>445,654</u>	<u>663,250</u>	<u>419,300</u>	<u>138,100</u>	<u>479,250</u>	<u>-</u>	<u>2,782,621</u>
Revenue less Net Expenditures		-	-	-	-	-	-	-	-	-	-
Fund Balance, December 31, 2024		-	331	-	311	-	-	(26)	-	-	616
Fund Balance, December 31, 2025		<u>-</u>	<u>331</u>	<u>-</u>	<u>311</u>	<u>-</u>	<u>-</u>	<u>(26)</u>	<u>-</u>	<u>-</u>	<u>616</u>

CAPITAL PROJECTS FUND SUMMARY

	<u>ACTUAL 2022</u>	<u>ACTUAL 2023</u>	<u>BUDGET 2024</u>	<u>AMENDED BUDGET 2024</u>	<u>YTD 2024</u>	<u>ESTIMATED 2024</u>	<u>BUDGET 2025</u>
REVENUES							
Property Taxes	495,077	491,307	344,350	344,350	344,350	344,350	244,000
Tax Incremental Property Taxes	3,363,018	3,955,115	4,912,000	4,912,000	5,201,228	5,201,227	5,843,000
Intergovernmental	306,934	86,934	216,934	216,934	120,629	254,934	408,600
Public Charges for Services	12,388	4,000	3,000	3,000	3,000	107,031	271,800
Special Assessments	383,510	589,833	168,100	168,100	694,969	747,285	262,556
Investment Income	122,386	408,817	51,205	51,205	435,809	507,002	81,586
Contributions	10,000	60,625	10,000	10,000	10,000	10,000	-
Insurance Reimbursement	-	-	-	-	-	-	-
Other	-	-	-	-	676	676	-
Total Revenues	4,693,313	5,596,631	5,705,589	5,705,589	6,810,661	7,172,505	7,111,542
EXPENDITURES							
Current:							
General Government	112,643	191,384	161,550	181,550	96,830	181,550	141,150
Public Safety	-	-	600,000	600,000	17,197	600,000	6,400,000
Public Works	248,318	339,526	273,490	838,112	565,522	831,852	517,297
Culture, Recreation and Education	242	8,356	879,016	996,781	477,631	987,846	108,489
Conservation and Development	2,028,842	2,069,854	2,636,035	2,636,035	2,738,360	2,831,286	3,012,109
Capital Outlay	1,816,314	5,123,691	3,003,971	4,493,915	1,918,287	4,405,200	2,819,796
Interest Fees and Issuance Costs	145,635	40,819	-	-	-	-	-
Total Expenditures	4,351,994	7,773,630	7,554,062	9,746,393	5,813,827	9,837,734	12,998,841
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	341,319	(2,176,999)	(1,848,473)	(4,040,804)	996,835	(2,665,229)	(5,887,299)
OTHER FINANCING SOURCES AND (USE)							
Sale of Village Properties	71,747	2,876	-	-	-	18,000	21,000
Discount on Debt Issued	-	-	-	-	-	-	-
Premium on Debt Issued	-	349,323	-	-	-	-	-
Issuance of Debt	-	5,375,000	-	-	-	-	8,210,000
Transfers In	563,000	637,140	35,000	922,000	1,175,793	1,175,793	113,000
Transfers Out	(1,924,499)	(1,468,079)	(2,211,153)	(2,211,153)	(2,058,399)	(2,062,084)	(1,519,046)
Total Other Financing Sources (Use)	(1,289,752)	4,896,260	(2,176,153)	(1,289,153)	(882,606)	(868,291)	6,824,954
NET CHANGE IN FUND BALANCE	(948,433)	2,719,261	(4,024,626)	(5,329,957)	114,228	(3,533,520)	937,655
FUND BALANCE - BEGINNING	7,213,803	6,265,370	8,984,631	8,984,631	8,984,631	8,984,631	5,451,111
FUND BALANCE - ENDING	6,265,370	8,984,631	4,960,005	3,654,674	9,098,859	5,451,111	6,388,766

CATEGORY
DEPARTMENT
ACCOUNT ORGANIZATION

Capital Project Funds
Equipment Revolving Fund
403-57324

OBJECTIVES:

The Equipment Revolving Fund is the primary account used to fund all rolling fleet equipment. Managed by the Fleet Manager (Public Works Director), this fund addresses most fleet related acquisitions for the Village of Little Chute outside of public safety efforts.

PERFORMANCE MEASUREMENTS

	<u>Actual 2022</u>	<u>Actual 2023</u>	<u>Projected 2024</u>	<u>Target 2025</u>
Number of vehicles budgeted/actual procured	4/2	7/3	3/6	1/1
Proceeds from sale of fleet no longer in use	\$71,747 Plow, Mobile Truck Lifts, Crack Sealer	\$3,042 1987 Ford and miscellaneous equipment attachments	\$18,000 Dump Truck #80 and 88, Pickup Truck #90 and Van #59	\$21,000 Pickup Truck #28 and #31

2025 GOALS

1. Procure replacement for the 2013 Peterbilt #30 sideload refuse truck.
2. We intend to sell any vehicles being replaced or no longer used.

SIGNIFICANT PROGRAM/COST CHANGES

Seeing slow improvement in supply chain.

PERSONNEL CHANGES/JUSTIFICATION

N/A

2024 ACHIEVEMENTS

1. This fund was able to procure the following items in 2024: Three pick-up trucks (one with plow), replacement front lawn mower and finalization of two dump trucks.

2. Through sound management practices, this fund sells items that were no longer of use to the staff. This revenue can then be used to procure other items.

CAPITAL OUTLAY

Purchases in this fund are all capital in nature.

2025 ADOPTED BUDGET											
ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2022	ACTUAL 2023	BUDGET 2024	AMENDED		ESTIMATED 2024	BUDGET 2025	INCREASE (DECREASE) 2024	% CHANGE 2024	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 3.0%
					BUDGET 2024	YTD 2024			BUDGET	BUDGET	
EQUIPMENT REVOLVING FUND											
Equipment Revolving Revenue											
403-31111	GENERAL PROPERTY TAXES	20,000	20,000	25,000	25,000	25,000	25,000	35,000	10,000	40.00%	Increased cost of vehicles, monitoring fund balance for ongoing affordability
403-31114	LOCAL SHARE COUNTY SALES TAX	166,507	166,507	160,000	160,000	63,696	168,000	168,000	8,000	5.00%	
403-36101	INTEREST ON INVESTMENTS	10,671	49,163	15,000	15,000	41,796	50,000	15,000	-	0.00%	Market fluctuations and cash balances
403-39050	SALE OF VILLAGE PROPERTY	71,747	2,876	-	-	-	18,000	21,000	21,000	#DIV/0!	2024: Sale of # 59, 80, 88, 9; 2025: Sale of #28 and #31
403-39101	TRANSFER FROM OTHER FUNDS	25,000	25,000	35,000	435,000	688,793	688,793	113,000	78,000	222.86%	Dump Truck from ARPA (2023) and Sanitation transfer (annual - increase to \$113,000 2025)
Total Equipment Revolving Revenue		293,926	263,545	235,000	635,000	819,285	949,793	352,000	117,000	49.79%	
Equipment Revolving Expenses											
403-57324-303	VEHICLE REPLACEMENT - PW	32,545	22,170	95,000	659,622	447,283	659,622	400,000	305,000	321.05%	2023: Dump Truck (2) & Pick-up; 2024 CIP Pick-up (#28 and #47)
403-57620-303	VEHICLE REPLACEMENT - DPRF	41,350	21,170	120,000	202,038	-	202,038	-	(120,000)	-100.00%	2023: Pick-Up (2) & Utility Vehicle; 2024 CIP 11 foot deck mover (#46)
Total Equipment Revolving Expenses		73,895	43,339	215,000	861,660	447,283	861,660	400,000	185,000	86.05%	Varies with equipment that needs to be replaced each year
EQUIPMENT NET REVENUES (EXPENSES)		220,030	220,206	20,000	(226,660)	372,002	88,133	(48,000)	(68,000)	-340.00%	Varies with applicable equipment replacement and funding sources
EQUIPMENT REVOLVING FUND BALANCE (DEFICIT)		1,037,370	1,257,576	1,277,576	1,030,916	1,629,578	1,345,709	1,297,709			

CATEGORY
DEPARTMENT
ACCOUNT ORGANIZATION

Capital Project Funds
Facility and Technology Fund
404-57190

OBJECTIVES:

Under the Capital Project Fund, the Facility and Technology Fund is the primary account used to fund all facility technology upgrades, primarily related to information technology. Managed by the Administrator and Finance Director, this fund addresses most information technology related purchases for the Village of Little Chute.

PERFORMANCE MEASUREMENTS

	<u>Actual 2022</u>	<u>Actual 2023</u>	<u>Projected 2024</u>	<u>Target 2025</u>
Server replacement	0	0	1	1
Devices	64	59	52	45

2025 GOALS

1. Continuing improvements for our managed service format of services.
2. Final year to make sure all equipment compliant for Windows 11 in October 2025 and.
3. Implement password portal as part of our managed service contract with Amplitel to improve security awareness.
4. Continue final implementation of Microsoft Teams Phone option that will save carrier costs ongoing.

SIGNIFICANT PROGRAM/COST CHANGES

Server replacement and other necessary upgrades were completed successfully with limited interruption.

PERSONNEL CHANGES/JUSTIFICATION

N/A

2024 ACHIEVEMENTS

1. Implement new support portal as part of our managed service contract with Amplitel to improve response time.
2. Procedures implemented keep license and device inventory current.
3. Implemented biweekly check-in meetings to proactively plan for future needs and make sure current operations running smoothly.
4. The workforce is ready to work remotely if necessary due to reactions from the pandemic.

2025 ADOPTED BUDGET												
ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2022	ACTUAL 2023	BUDGET 2024	AMENDED		YTD 2024	ESTIMATED 2024	BUDGET 2025	INCREASE (DECREASE) 2024	% CHANGE 2024	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 3.0%
					BUDGET 2024	BUDGET 2025				BUDGET	BUDGET	
FACILITY AND TECHNOLOGY FUND												
Facility and Technology Revenue												
404-31111	GENERAL PROPERTY TAXES	75,000	79,800	144,350	144,350	144,350	144,350	139,000	(5,350)	-3.71%	Increase to address phone system change	
404-36101	INTEREST ON INVESTMENTS	856	3,526	200	200	3,722	4,500	2,150	1,950	975.00%	Declining cash balance	
404-39101	TRANSFER FROM OTHER FUNDS	-	-	-	20,000	20,000	20,000	-	-	#DIV/0!		
Facility and Technology Fund Revenues		75,856	83,326	144,550	164,550	168,072	168,850	141,150	(3,400)	-2.35%		
Facility and Technology Fund Expenditures												
404-57190-204	CONTRACTUAL SERVICES	60,693	77,559	77,000	77,000	65,861	77,000	101,650	24,650	32.01%	Amplitel Managed Services, WISCNet, LC CAN (50 to 76%) and Email/Social Media Archiving	
404-57190-208	SOFTWARE LICENSE RENEWALS	28,482	-	-	-	-	-	-	-	#DIV/0!	Accurately budgeted under contractual services as part of Managed Services	
404-57190-221	SMALL EQUIPMENT	-	-	67,550	67,550	19,784	67,550	19,500	(48,050)	-71.13%	Phone system to Microsoft Teams, computer replacement for Windows 11, firewall/switch	
404-57190-302	EQUIPMENT REPLACEMENT	-	23,057	17,000	37,000	11,185	37,000	20,000	3,000	17.65%	One server replacement scheduled 2024 and 2025	
Total Facility and Technology Fund Expenditures		89,175	100,616	161,550	181,550	96,830	181,550	141,150	(20,400)	-12.63%	Phone system change to Microsoft Teams and Computer replacement for Windows 11	
FACILITY AND TECHNOLOGY NET REVENUES (EXPENSES)		(13,319)	(17,290)	(17,000)	(17,000)	71,242	(12,700)	-	17,000	-100.00%		
FACILITY AND TECHNOLOGY FUND BALANCE (DEFICIT)		55,398	38,108	21,108	21,108	109,350	25,408	25,408				

CATEGORY
DEPARTMENT
ACCOUNT ORGANIZATION

New Fire Station
Capital Projects Fund
405-51100

MISSION:

As our community continues to grow and require more emergency services, our Fire Department has surpassed the existing facilities' capacity and has a need to expand its space by constructing a modernized, standalone facility to exceed community expectations. Our Fire Department has worked diligently on a plan to appropriately utilize public funds to develop our future fire station. This station will focus on operational efficiencies, training spaces and incorporate best practices to continuously provide a high-quality service to our community and region.

PERFORMANCE MEASUREMENTS

	Actual 2022	Actual 2023	Projected 2024	Target 2025
Construction Multi-Year Project	N/A	N/A	\$600,000	\$6,400,000
Fire Service Responses	189	200	200	221

2025 GOALS

Start the construction phase after the completion of design and all plans.

SIGNIFICANT PROGRAM/COST CHANGES

None

PERSONNEL CHANGES/JUSTIFICATION

None

2024 ACHIEVEMENTS

1. Selected SEH to be the Design and Engineering firm.
2. Selected Miron Construction as the Construction Management firm.

CAPITAL OUTLAY

\$6,400,000 Construction Phase

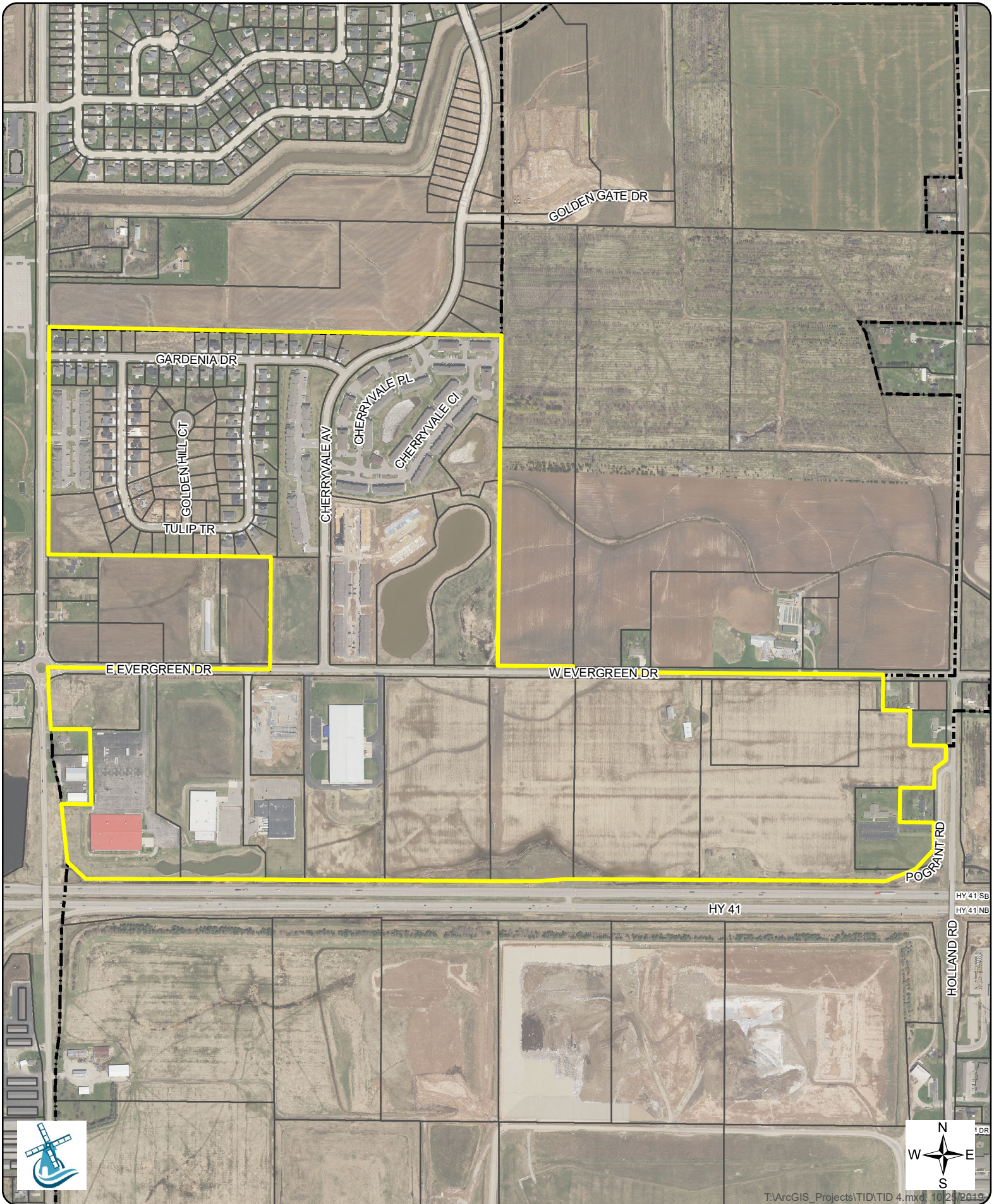
2025 ADOPTED BUDGET											
ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2022	ACTUAL 2023	BUDGET 2024	AMENDED		ESTIMATED 2024	BUDGET 2025	INCREASE (DECREASE) 2024	% CHANGE 2024	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 3.0%
					BUDGET 2024	YTD 2024			BUDGET	BUDGET	
FIRE STATION CONSTRUCTION CAPITAL PROJECTS FUND											
Fire Station Construction Revenues											
405-36101	INTEREST ON INVESTMENTS	-	2,333	-	-	20,753	25,000	15,000	15,000	#DIV/0!	Timing of debt issue, cash flow, earnings restrictions borrowed funds
405-39311	BOND PROCEEDS	-	600,000	-	-	-	-	6,400,000	6,400,000	#DIV/0!	
405-39312	PREMIUM ON DEBT ISSUE	-	44,058	-	-	-	-	-	-	#DIV/0!	
Total Fire Station Construction Revenues		-	646,391	-	-	20,753	25,000	6,415,000	6,415,000	#DIV/0!	
Fire Station Construction Expenditures											
405-51100-101	FULL-TIME WAGES	-	-	2,410	2,410	-	2,410	17,416	15,006	622.66%	Fire Station Engineering and Construction <div>↓</div>
405-51100-103	SOCIAL SECURITY	-	-	185	185	-	185	1,332	1,147	620.00%	
405-51100-104	RETIREMENT	-	-	165	165	-	165	1,209	1,044	632.73%	
405-51100-105	HEALTH INSURANCE	-	-	687	687	-	687	3,951	3,264	475.11%	
405-51100-107	LIFE INSURANCE	-	-	-	-	-	-	7	7	#DIV/0!	
405-51100-108	DENTAL INSURANCE	-	-	43	43	-	43	247	204	474.42%	
405-51100-109	DISABILITY INSURANCE	-	-	6	6	-	6	35	29	483.33%	
405-51100-262	LEGAL SERVICES	-	11,273	-	-	17,197	20,000	5,000	5,000	#DIV/0!	
405-51100-263	CONSTRUCTION	-	-	596,504	596,504	-	576,504	6,370,803	5,774,299	968.02%	
Total Fire Station Construction Expenditures		-	11,273	600,000	600,000	17,197	600,000	6,400,000	5,800,000	966.67%	
FIRE STATION CONSTRUCTION NET REVENUES (EXPENSES)		-	635,118	(600,000)	(600,000)	3,557	(575,000)	15,000			
FIRE STATION CONSTRUCTION FUND BALANCE (DEFICIT)		-	635,118	35,118	35,118	638,675	60,118	75,118			

2025 VILLAGE OF LITTLE CHUTE BUDGET

Tax Incremental District 4

- **Created:** September 19, 2007
- **Type:** Industrial
- **Termination:** September 19, 2027
- **Base Value at creation:** \$3,413,400
- **2024 Value:** \$120,520,000
- **Increment:** \$117,106,600
- **Major Developments:** U.S. Auto Force, Crosswinds, Meadow Breeze, Windgate, Prairie Water, Winters and Associates Development (Feeding America, Eagle Plastics, Marmon Keystone, *PODs*), Cherryvale Avenue, and Evergreen Pond Homes
- **Project Expenditure Period Expired**

VILLAGE OF LITTLE CHUTE TID #4							
YEAR	CURRENT VALUE	BASE VALUE	INCREMENT	INCREMENT GROWTH	% CHANGE IN INCREMENT T	440147 - APPLETON	442758 - KAUKAUNA
2014	\$14,918,900	\$3,413,400	\$11,505,500	\$5,149,200	81%	\$5,283,700	-\$134,500
2015	\$20,698,300	\$3,413,400	\$17,284,900	\$5,779,400	50%	\$5,732,600	\$46,800
2016	\$33,109,500	\$3,413,400	\$29,696,100	\$12,411,200	72%	\$12,433,600	-\$22,400
2017	\$41,576,700	\$3,413,400	\$38,163,300	\$8,467,200	29%	\$8,464,800	\$2,400
2018	\$51,900,200	\$3,413,400	\$48,486,800	\$10,323,500	27%	\$10,317,600	\$5,900
2019	\$72,068,100	\$3,413,400	\$68,654,700	\$20,167,900	42%	\$20,168,100	-\$200
2020	\$75,461,700	\$3,413,400	\$72,048,300	\$3,393,600	5%	\$3,386,900	\$6,700
2021	\$75,916,900	\$3,413,400	\$72,503,500	\$455,200	1%	\$468,400	-\$13,200
2022	\$91,487,700	\$3,413,400	\$88,074,300	\$15,570,800	21%	\$15,564,200	\$6,600
2023	\$116,621,100	\$3,413,400	\$113,207,700	\$25,133,400	29%	\$25,133,400	\$0
2024	\$120,520,000	\$3,413,400	\$117,106,600	\$3,898,900	3%	\$3,898,900	\$0



2025 ADOPTED BUDGET											
ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2022	ACTUAL 2023	BUDGET 2024	AMENDED	YTD 2024	ESTIMATED 2024	BUDGET 2025	INCREASE	% CHANGE	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 3.0%
					BUDGET 2024				(DECREASE) 2024	2024	
									BUDGET	BUDGET	
TAX INCREMENT DISTRICT 4											
Tax Increment District 4 Revenues											
414-31112	TID PROPERTY TAXES	1,312,305	1,484,312	1,678,000	1,678,000	1,730,646	1,730,646	1,725,000	47,000	2.80%	Increment increased \$3,898,900, estimated ~\$.50 drop in equalized rate
414-33215	STATE EXEMPT COMPUTER AID	900	900	900	900	900	900	900	-	0.00%	
414-33217	PERSONAL PROPERTY AID WI ACT12	-	-	-	-	-	-	48,225	48,225	#DIV/0!	
414-33218	STATE AID - PERSONAL PROPERTY	7,750	7,750	7,750	7,750	7,750	7,750	7,750	-	0.00%	
414-36101	INTEREST ON INVESTMENTS	6,332	34,700	5,000	5,000	43,895	54,000	5,000	-	0.00%	Cash flow and market rates
414-37100	SPECIAL ASSESSMENT REVENUE	-	361,399	70,000	70,000	87,610	100,000	67,786	(2,214)	-3.16%	Cherryvale Avenue assessments - Premier paid in full
414-37901	SPECIAL ASSESSMENT INT REVENUE	-	611	4,500	4,500	5,282	5,500	3,355	(1,145)	-25.44%	Decline as assessments paid off
Total Tax Increment District 4 Revenues		1,327,287	1,889,671	1,766,150	1,766,150	1,876,082	1,898,796	1,858,016	91,866	5.20%	Construction complete on development projects
Tax Increment District 4 Expenses											
Cherryvale											
414-50228-101	FULL-TIME WAGES	25,006	59	-	-	-	-	-	-	#DIV/0!	Project is closed ↓
414-50228-103	SOCIAL SECURITY	2,063	4	-	-	-	-	-	-	#DIV/0!	
414-50228-104	RETIREMENT	1,818	4	-	-	-	-	-	-	#DIV/0!	
414-50228-105	HEALTH INSURANCE	6,769	13	-	-	-	-	-	-	#DIV/0!	
414-50228-107	LIFE INSURANCE	14	0	-	-	-	-	-	-	#DIV/0!	
414-50228-108	DENTAL INSURANCE	475	1	-	-	-	-	-	-	#DIV/0!	
414-50228-109	DISABILITY INSURANCE	60	0	-	-	-	-	-	-	#DIV/0!	
414-50228-110	OVERTIME	2,959	-	-	-	-	-	-	-	#DIV/0!	
414-50228-263	CONSTRUCTION	863,316	-	-	-	-	-	-	-	#DIV/0!	
General											
414-57400-101	FULL-TIME WAGES	11,056	8,377	5,085	5,085	3,423	5,085	4,312	(773)	-15.20%	Project expenditure period has ended so less time allocated from administrative salaries ↓
414-57400-103	SOCIAL SECURITY	823	631	390	390	255	390	331	(59)	-15.13%	
414-57400-104	RETIREMENT	721	571	351	351	236	351	300	(51)	-14.53%	
414-57400-105	HEALTH INSURANCE	1,893	1,219	869	869	627	869	681	(188)	-21.63%	
414-57400-107	LIFE INSURANCE	5	3	1	1	1	1	1	-	0.00%	
414-57400-108	DENTAL INSURANCE	125	110	41	41	33	41	30	(11)	-26.83%	
414-57400-109	DISABILITY INSURANCE	28	19	11	11	8	11	8	(3)	-27.27%	
414-57400-204	CONTRACTUAL SERVICES	2,389	-	-	-	-	-	-	-	#DIV/0!	
414-57400-260	ADMINISTRATION	150	150	150	150	150	150	150	-	0.00%	
414-57400-262	LEGAL/AUDIT	1,257	5,960	2,000	2,000	1,362	2,000	2,000	-	0.00%	100% Project Expenditure Audit in 2023
414-57400-265	DEVELOPMENT INC - PREMIER	63,412	-	-	-	-	-	-	-	#DIV/0!	Incentive fully paid
414-57400-267	DEVELOPMENT INC - CROSSWINDS	441,660	444,855	445,000	445,000	460,584	460,584	465,000	20,000	4.49%	Impact of tax rate
414-57400-268	DEVELOPMENT INC - PRAIREWATER	54,947	55,269	55,300	55,300	57,153	57,153	58,500	3,200	5.79%	Impact of tax rate
414-57400-269	DEVELOPMENT INC - HONOR POINT	35,275	35,479	26,062	26,062	26,062	26,062	-	(26,062)	-100.00%	Incentive fully paid
414-57400-270	DEVELOPMENT INC - EVERGREEN	-	53,601	54,000	54,000	55,429	55,429	57,000	3,000	5.56%	Impact of tax rate
414-57400-271	DEVELOPMENT INCENTIVE- BETTER	-	-	145,000	145,000	170,460	170,460	174,000	29,000	20.00%	Final assessment and tax rate impact
414-57400-431	OTHER INTEREST	1,800	3,150	-	-	-	-	-	-	#DIV/0!	General Fund Advance paid off
414-60000-497	TRANSFER TO DEBT SERVICE	622,567	619,188	614,548	614,548	614,548	614,548	165,988	(448,560)	-72.99%	Decrease as debt is paid off
Total Tax Increment District 4 Expenses		2,140,588	1,228,662	1,348,808	1,348,808	1,390,331	1,393,134	928,301	(420,507)	-31.18%	
TAX INCREMENTAL DISTRICT 4 NET REVENUES (EXPENSES)		(813,301)	661,009	417,342	417,342	485,751	505,662	929,715	512,373	122.77%	
TID 4 NET FUND BALANCE (DEFICIT)		(89,013)	571,996	989,338	989,338	1,057,747	1,077,658	2,007,373			

VILLAGE OF LITTLE CHUTE 2025 BUDGET

TID 4 DEBT SCHEDULE

2019A Issue G O

TID 4			
<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2025	145,000.00	20,987.50	165,987.50
2026	145,000.00	16,637.50	161,637.50
2027	145,000.00	12,287.50	157,287.50
2028	145,000.00	7,937.50	152,937.50
2029	143,500.00	3,587.50	147,087.50
	723,500.00	61,437.50	784,937.50

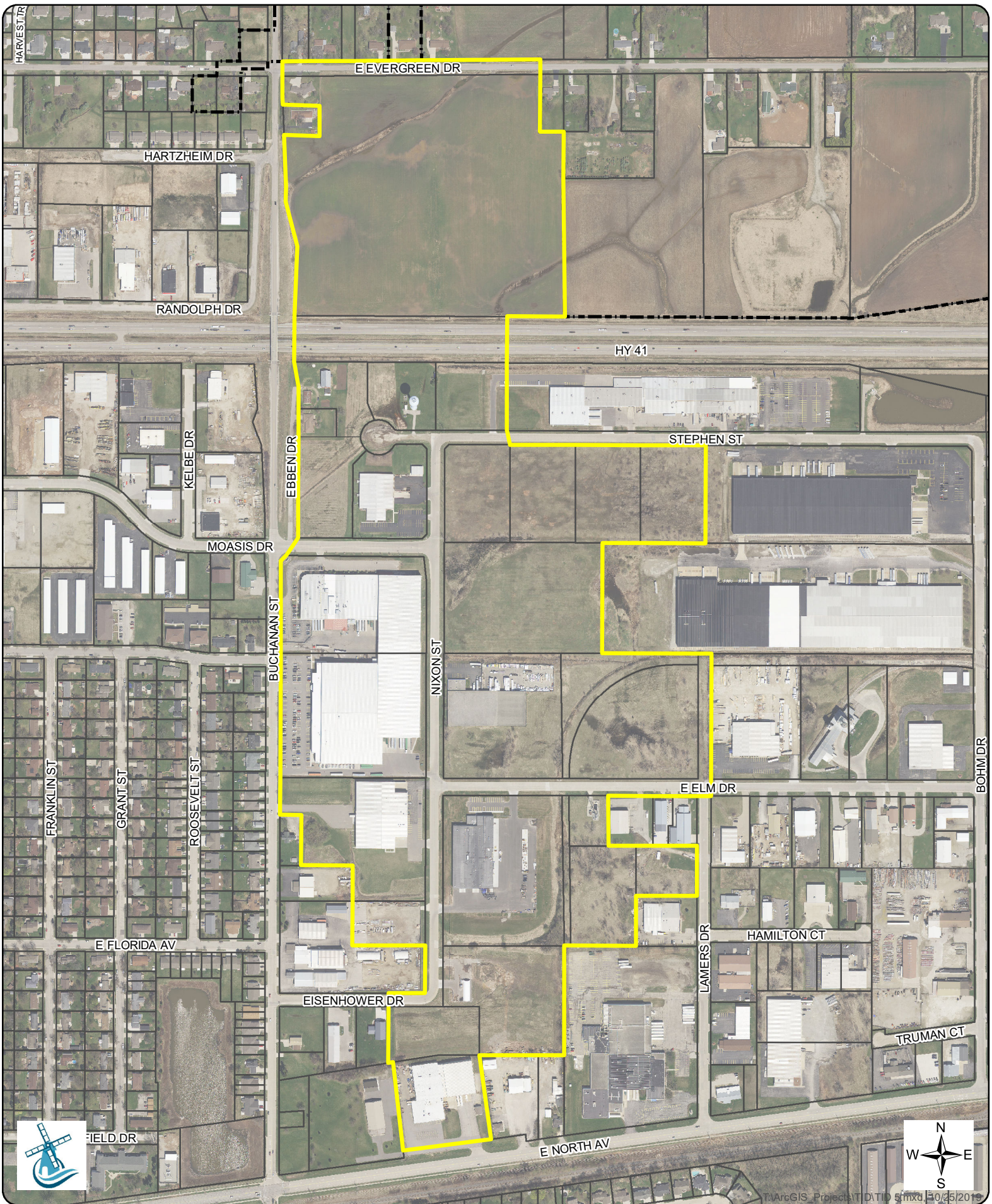
2025 VILLAGE OF LITTLE CHUTE BUDGET

Tax Incremental District 5

- **Created:** September 25, 2013
- **Type:** Industrial
- **Termination:** September 25, 2033
- **Base Value at creation:** \$11,735,700 adjusted for Act 12 \$11,352,900
- **2024 Value:** \$43,282,800
- **Increment:** \$31,929,900
- **Major Developments:** Trilliant Foods and Nutrition, Shapes Unlimited, Midwest Carriers
- **Project Plan:** There have been significant upgrades to the stormwater system. Nothing additional in the current 2025-2029 Capital Improvement Plan.

VILLAGE OF LITTLE CHUTE TID #5							
YEAR	CURRENT VALUE	BASE VALUE	INCREMENT	INCREMENT GROWTH	% CHANGE IN INCREMENT	443129 - LITTLE CHUTE	442758 - KAUKAUNA
2014	\$15,003,900	\$11,735,700	\$3,268,200	\$3,268,200	N/A	\$3,371,400	-\$103,200
2015	\$15,148,600	\$11,735,700	\$3,412,900	\$144,700	4%	\$67,300	\$77,400
2016	\$24,432,400	\$11,735,700	\$12,696,700	\$9,283,800	272%	\$9,052,100	\$231,700
2017	\$28,690,200	\$11,735,700	\$16,954,500	\$4,257,800	34%	\$1,726,100	\$2,531,700
2018	\$30,198,200	\$11,735,700	\$18,462,500	\$1,508,000	9%	\$5,642,700	-\$4,134,700
2019	\$30,677,400	\$11,735,700	\$18,941,700	\$479,200	3%	-\$1,543,200	\$2,022,400
2020	\$32,805,000	\$11,735,700	\$21,069,300	\$2,127,600	11%	\$1,816,800	\$310,800
2021	\$33,207,400	\$11,735,700	\$21,471,700	\$402,400	2%	\$481,700	-\$79,300
2022	\$34,512,000	\$11,735,700	\$22,776,300	\$1,304,600	6%	\$1,032,300	\$272,300
2023	\$37,425,600	\$11,735,700	\$25,689,900	\$2,913,600	13%	\$2,321,100	\$592,500
2024	\$43,282,800	\$11,352,900	\$31,929,900	\$6,240,000	24%	\$6,453,000	-\$595,800

NOTE: TID 5 Recertified Base for Removal of Personal Property Effective 1/1/24 for 2023 Act 12 (\$142,100 LCSD and \$240,700 KSD)



2025 ADOPTED BUDGET											
ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2022	ACTUAL 2023	BUDGET 2024	AMENDED	YTD 2024	ESTIMATED 2024	BUDGET 2025	INCREASE	% CHANGE	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 3.0%
					BUDGET 2024				(DECREASE) 2024	2024	
									BUDGET	BUDGET	
TAX INCREMENT DISTRICT 5											
Tax Increment District 5 Revenues											
415-31112	TID PROPERTY TAXES	378,393	371,566	368,000	368,000	393,698	393,698	460,000	92,000	25.00%	Increment increased \$6,240,000, est ~ \$.50 drop in equalized rate, LC Schools larger decrease
415-33215	STATE EXEMPT COMPUTER AID	47,262	47,262	47,262	47,262	47,262	47,262	46,000	(1,262)	-2.67%	
415-33217	PERSONAL PROPERTY AID WI ACT12	-	-	-	-	-	-	46,837	46,837	#DIV/0!	
415-33218	STATE AID - PERSONAL PROPERTY	436	436	436	436	436	436	436	-	0.00%	
415-36101	INTEREST ON INVESTMENTS	2,111	14,814	2,000	2,000	16,283	19,500	5,000	3,000	150.00%	Decreased cash as General Fund Advance repaid, market fluctuations
Total Tax Increment District 5 Revenues		428,202	434,077	417,698	417,698	457,678	460,896	558,273	140,575	33.65%	
Tax Increment District 5 Expenses											
General											
415-57500-101	FULL-TIME WAGES	19,298	19,205	17,805	17,805	12,017	17,805	18,148	343	1.93%	Lower staff allocation due to no active projects ↓
415-57500-103	SOCIAL SECURITY	1,426	1,458	1,363	1,363	886	1,363	1,390	27	1.98%	
415-57500-104	RETIREMENT	1,261	1,310	1,229	1,229	821	1,229	1,261	32	2.60%	
415-57500-105	HEALTH INSURANCE	3,605	2,532	2,202	2,202	2,088	2,202	2,900	698	31.70%	
415-57500-107	LIFE INSURANCE	9	7	7	7	4	7	5	(2)	-28.57%	
415-57500-108	DENTAL INSURANCE	245	237	168	168	116	168	151	(17)	-10.12%	
415-57500-109	DISABILITY INSURANCE	50	43	39	39	27	39	36	(3)	-7.69%	Bond Trust Service Fees
415-57500-204	CONTRACTUAL SERVICES	2,799	410	400	400	400	400	400	-	0.00%	
415-57500-260	ADMINISTRATION	150	150	150	150	150	150	150	-	0.00%	
415-57500-262	LEGAL/AUDIT	235	640	3,000	3,000	236	2,000	2,000	(1,000)	-33.33%	
415-57500-268	VSMC LEASING LLC (MIDWEST TR)	-	-	-	-	-	-	86,240	86,240	#DIV/0!	Development Incentive per terms of agreement - will vary based on final valuation
415-57500-431	OTHER INTEREST	2,862	-	-	-	-	-	-	-	#DIV/0!	General Fund Advance fully repaid
Debt Service											
415-59000-497	TRANSFER TO DEBT SERVICE	280,128	276,128	277,148	277,148	273,464	277,148	283,617	6,469	2.33%	
Total Tax Increment District 5 Expenses		312,069	302,118	303,511	303,511	290,209	302,511	396,298	92,787	30.57%	
TAX INCREMENTAL DISTRICT 5 NET REVENUES (EXPENSES)		116,133	131,959	114,187	114,187	167,469	158,385	161,975	47,788	41.85%	
TID 5 NET FUND BALANCE (DEFICIT)		136,047	268,006	382,193	382,193	435,475	426,391	588,366			

VILLAGE OF LITTLE CHUTE 2025 BUDGET

TID 5 DEBT SCHEDULE

Year	2015 G O			2016 Revenue Bond		
	TID 5			TID 5		
	Principal	Interest	Total	Principal	Interest	Total
2025	195,000.00	60,437.50	255,437.50	21,000.00	7,179.00	28,179.00
2026	200,000.00	56,050.00	256,050.00	21,000.00	6,780.00	27,780.00
2027	205,000.00	50,050.00	255,050.00	21,000.00	6,360.00	27,360.00
2028	210,000.00	43,900.00	253,900.00	23,000.00	5,885.50	28,885.50
2029	225,000.00	37,600.00	262,600.00	23,000.00	5,356.50	28,356.50
2030	230,000.00	30,850.00	260,850.00	24,000.00	4,792.00	28,792.00
2031	235,000.00	23,950.00	258,950.00	25,000.00	4,179.50	29,179.50
2032	250,000.00	16,900.00	266,900.00	25,000.00	3,529.50	28,529.50
2033	270,000.00	8,775.00	278,775.00	26,000.00	2,841.00	28,841.00
2034				27,000.00	2,085.00	29,085.00
2035				28,000.00	1,260.00	29,260.00
2036				28,000.00	420.00	28,420.00
	2,020,000.00	328,512.50	2,348,512.50	292,000.00	50,668.00	342,668.00

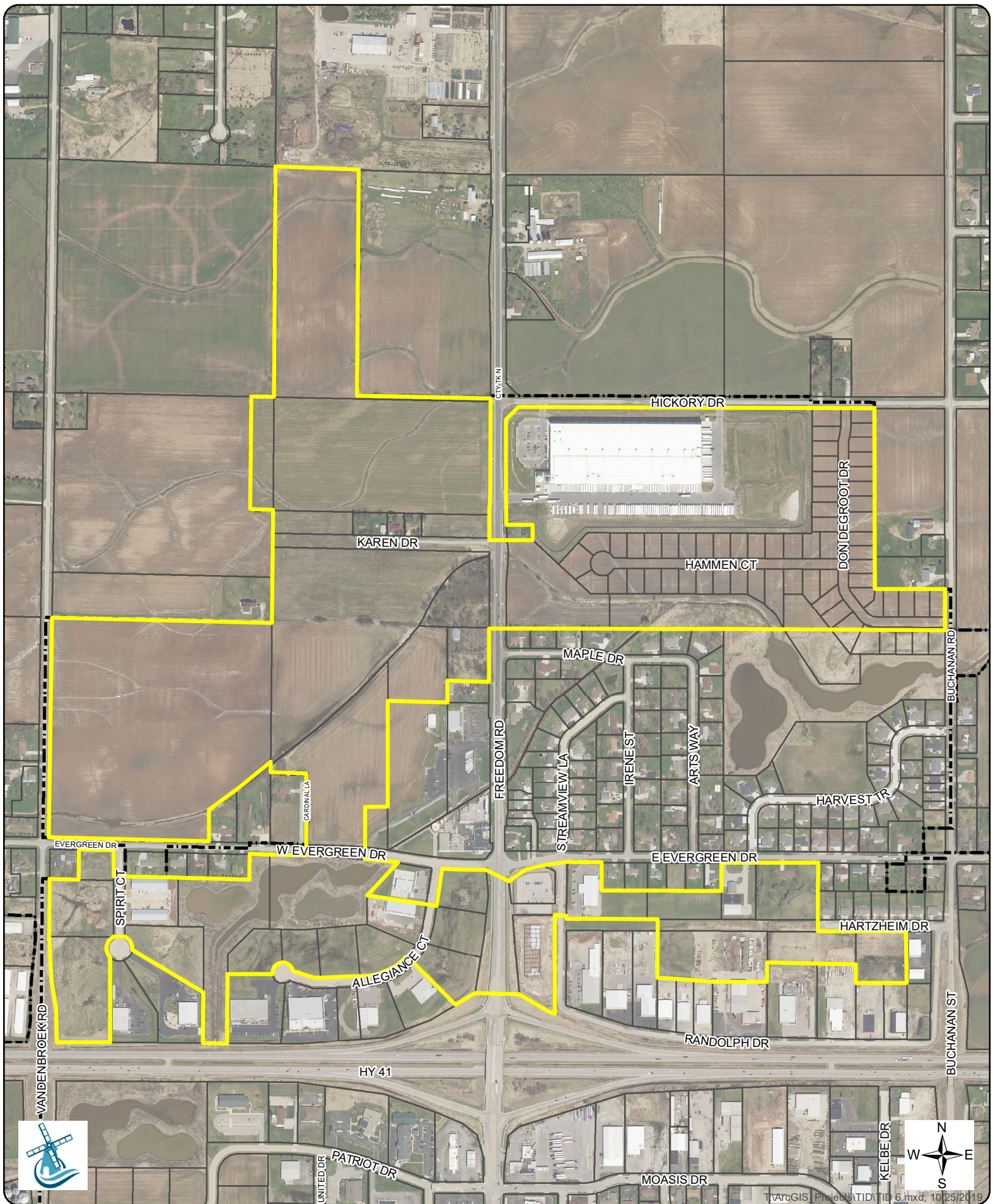
Year	TOTAL DEBT		
	TID 5		
	Principal	Interest	Total
2025	216,000.00	67,616.50	283,616.50
2026	221,000.00	62,830.00	283,830.00
2027	226,000.00	56,410.00	282,410.00
2028	233,000.00	49,785.50	282,785.50
2029	248,000.00	42,956.50	290,956.50
2030	254,000.00	35,642.00	289,642.00
2031	260,000.00	28,129.50	288,129.50
2032	275,000.00	20,429.50	295,429.50
2033	296,000.00	11,616.00	307,616.00
2034	27,000.00	2,085.00	29,085.00
2035	28,000.00	1,260.00	29,260.00
2036	28,000.00	420.00	28,420.00
	2,312,000.00	379,180.50	2,691,180.50

2025 VILLAGE OF LITTLE CHUTE BUDGET

Tax Incremental District 6

- **Created:** July 20, 2016
- **Type:** Mixed Use
- **Termination:** July 20, 2036
- **Base Value at amendment:** \$2,075,700
- **2024 Value:** \$159,353,700
- **Increment:** \$157,278,000
- **Major Developments:** Nestle Cold Storage/Freedom Distribution Center, Evergreen Power, All-Star Cutting, Quella Brothers, CR Structures, Fuel Moto, FedEx, Rob's Imports and Agropur
- **Project Plan:** The plan includes upgrades to Evergreen Drive (2021), storm water conveyance upgrades, traffic control upgrades at CTH N (2021), pedestrian accommodations along a storm water conveyance ditch (2021) and regional storm water treatment additions. Other projects include Hartzheim (2021) and Randolph Drive (2023). No additional projects are included in the 2025-2029 Capital Improvement Plan.

VILLAGE OF LITTLE CHUTE TID #6						
YEAR	CURRENT VALUE	BASE VALUE	INCREMENT	INCREMENT GROWTH	% CHANGE IN INCREMENT	442758 - KAUKAUNA
2016	\$1,151,700	\$1,151,700	\$0	\$0	N/A	\$0
2017	\$2,174,000	\$1,151,700	\$1,022,300	\$1,022,300	0%	\$1,022,300
2018	\$43,372,000	\$1,151,700	\$42,220,300	\$41,198,000	4030%	\$41,198,000
2019	\$51,194,400	\$2,075,700	\$49,118,700	\$6,898,400	16%	\$6,898,400
2020	\$55,906,100	\$2,075,700	\$53,830,400	\$4,711,700	10%	\$4,711,700
2021	\$59,838,100	\$2,075,700	\$57,762,400	\$3,932,000	7%	\$3,932,000
2022	\$83,581,400	\$2,075,700	\$81,505,700	\$23,743,300	41%	\$23,743,300
2023	\$150,925,600	\$2,075,700	\$148,849,900	\$67,344,200	83%	\$67,344,200
2024	\$159,353,700	\$2,075,700	\$157,278,000	\$8,428,100	6%	\$8,428,100



2025 ADOPTED BUDGET										INCREASE	% CHANGE	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 3.0%
ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2022	ACTUAL 2023	BUDGET 2024	AMENDED	YTD 2024	ESTIMATED 2024	BUDGET 2025	(DECREASE) 2024	2024		
					BUDGET 2024				BUDGET	BUDGET		
TAX INCREMENT DISTRICT 6												
Tax Increment District 6 Revenues												
416-31112	TID PROPERTY TAXES	1,009,726	1,285,014	2,065,000	2,065,000	2,216,658	2,216,658	2,257,000	192,000	9.30%	Increment increased \$8,428,100, estimated ~ \$.50 drop in equalized rate, LC Schools lgr decrease	
416-33217	PERSONAL PROPERTY AID WI ACT12	-	-	-	-	-	-	78,354	78,354	#DIV/0!		
416-33218	STATE AID - PERSONAL PROPERTY	586	586	586	586	586	586	586	-	0.00%		
416-36101	INTEREST ON INVESTMENTS	25,025	83,946	2,000	2,000	74,299	78,000	15,000	13,000	650.00%	Decreasing cash as projects completed and market	
416-37100	SPECIAL ASSESSMENT REVENUE	189,214	102,115	22,000	22,000	229,726	240,000	95,070	73,070	332.14%	More constituents paid up front	
416-37901	INTEREST ON SPECIAL ASSESSMENT	1,913	1,975	1,000	1,000	-	6,644	13,481	12,481	1248.10%	Decreasing balances due	
416-39110	OTHER FINANCING SOURCES	-	50,625	-	-	-	-	-	-	#DIV/0!		
416-39311	BOND PROCEEDS	-	1,600,000	-	-	-	-	-	-	#DIV/0!	No projects to borrow for in 2024	
416-39312	PREMIUM ON DEBT ISSUE	-	109,436	-	-	-	-	-	-	#DIV/0!		
Total Tax Increment District 6 Revenues		1,226,464	3,233,696	2,090,586	2,090,586	2,521,269	2,541,888	2,459,491	368,905	17.65%		
Tax Increment District 6 Expenses												
Hartzheim												
416-50240-101	FULL-TIME WAGES	7,203	429	-	-	-	-	-	-	#DIV/0!	Project is closed ↓	
416-50240-103	SOCIAL SECURITY	595	33	-	-	-	-	-	-	#DIV/0!		
416-50240-104	RETIREMENT	525	31	-	-	-	-	-	-	#DIV/0!		
416-50240-105	HEALTH INSURANCE	2,104	118	-	-	-	-	-	-	#DIV/0!		
416-50240-107	LIFE INSURANCE	5	0	-	-	-	-	-	-	#DIV/0!		
416-50240-108	DENTAL INSURANCE	143	8	-	-	-	-	-	-	#DIV/0!		
416-50240-109	DISABILITY INSURANCE	21	1	-	-	-	-	-	-	#DIV/0!		
416-50240-110	OVERTIME	872	29	-	-	-	-	-	-	#DIV/0!		
Evergreen Drive Phase 2												
416-51027-101	FULL TIME WAGES	12,039	1,303	-	-	695	729	-	-	#DIV/0!	Project is closed ↓	
416-51027-103	SOCIAL SECURITY	1,061	97	-	-	49	51	-	-	#DIV/0!		
416-51027-104	RETIREMENT	933	90	-	-	48	50	-	-	#DIV/0!		
416-51027-105	HEALTH INSURANCE	3,555	344	-	-	204	214	-	-	#DIV/0!		
416-51027-107	LIFE INSURANCE	8	1	-	-	0	-	-	-	#DIV/0!		
416-51027-108	DENTAL INSURANCE	255	26	-	-	14	15	-	-	#DIV/0!		
416-51027-109	DISABILITY INSURANCE	32	3	-	-	2	2	-	-	#DIV/0!		
416-51027-110	OVERTIME	2,320	27	-	-	-	-	-	-	#DIV/0!		
Randolph												
416-51217-101	FULL TIME WAGES	39,437	59,246	7,079	7,079	4,817	7,079	803	(6,276)	-88.66%	Construction complete and final close out and GIS ↓	
416-51217-103	SOCIAL SECURITY	3,118	5,495	541	541	422	615	62	(479)	-88.54%		
416-51217-104	RETIREMENT	2,772	5,108	487	487	399	553	56	(431)	-88.50%		
416-51217-105	HEALTH INSURANCE	10,105	18,625	2,011	2,011	1,609	2,011	242	(1,769)	-87.97%		
416-51217-107	LIFE INSURANCE	20	34	4	4	3	4	-	(4)	-100.00%		
416-51217-108	DENTAL INSURANCE	759	1,352	122	122	94	122	16	(106)	-86.89%		
416-51217-109	DISABILITY INSURANCE	86	150	16	16	12	16	2	(14)	-87.50%		
416-51217-110	OVERTIME	3,147	15,874	-	-	961	961	-	-	#DIV/0!		
416-51217-204	CONTRACTUAL SERVICES	12,666	3,419	-	-	-	-	-	-	#DIV/0!	Project is closed ↓	
416-51217-261	ENGINEERING	-	18	-	-	-	-	-	-	#DIV/0!		
416-51217-263	CONSTRUCTION	-	3,141,842	-	-	-	-	-	-	#DIV/0!		
Traffic Signal N & Evergreen												
416-51218-101	FULL TIME WAGES	78	-	-	-	-	-	-	-	#DIV/0!	Project is closed ↓	
416-51218-103	SOCIAL SECURITY	6	-	-	-	-	-	-	-	#DIV/0!		
416-51218-104	RETIREMENT	5	-	-	-	-	-	-	-	#DIV/0!		
416-51218-105	HEALTH INSURANCE	18	-	-	-	-	-	-	-	#DIV/0!		
416-51218-107	LIFE INSURANCE	0	-	-	-	-	-	-	-	#DIV/0!		
416-51218-108	DENTAL INSURANCE	1	-	-	-	-	-	-	-	#DIV/0!		
416-51218-109	DISABILITY INSURANCE	0	-	-	-	-	-	-	-	#DIV/0!		

2025 ADOPTED BUDGET

2025 ADOPTED BUDGET									INCREASE (DECREASE) 2024	% CHANGE 2024	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 3.0%
ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2022	ACTUAL 2023	BUDGET 2024	AMENDED BUDGET 2024	YTD 2024	ESTIMATED 2024	BUDGET 2025	BUDGET	BUDGET	
General											
416-57600-101	FULL-TIME WAGES	22,593	27,155	29,794	29,794	20,608	29,794	23,624	(6,170)	-20.71%	Impact of staff allocations as no projects in 2025
416-57600-103	SOCIAL SECURITY	1,660	2,090	2,279	2,279	1,523	2,279	1,808	(471)	-20.67%	↓
416-57600-104	RETIREMENT	1,480	1,857	2,055	2,055	1,391	2,055	1,642	(413)	-20.10%	
416-57600-105	HEALTH INSURANCE	4,303	2,896	3,174	3,174	3,568	5,352	3,780	606	19.09%	Health rate increase average of 9% plus enrollment election changes
416-57600-107	LIFE INSURANCE	11	10	11	11	7	11	7	(4)	-36.36%	Impact of staff allocations as no projects in 2025
416-57600-108	DENTAL INSURANCE	308	329	317	317	211	317	204	(113)	-35.65%	↓
416-57600-109	DISABILITY INSURANCE	58	60	67	67	44	67	47	(20)	-29.85%	
416-57600-204	CONTRACTUAL SERVICES	2,404	15	100	100	15	100	100	-	0.00%	Bond Trust Service Fees
416-57600-260	ADMINISTRATION	150	150	150	150	150	150	150	-	0.00%	
416-57600-262	LEGAL/AUDIT	9,741	34,438	8,000	8,000	3,008	12,000	8,000	-	0.00%	2023 Debt issuance costs, Legal challenge on development agreement
416-57600-266	DEVELOPMENT INC - LC PROP MGMT	21,654	47,108	48,000	48,000	46,878	46,878	48,000	-	0.00%	2022 and 2023 included chargeback for not meeting minimum assessment
416-57600-267	DEVELOPER INCENTIVE - DELLA M	189,404	281,652	380,000	380,000	386,385	386,385	435,000	55,000	14.47%	Continued buildout on lots
416-57600-268	DEVELOPER INCENTIVE NESTLE	586,892	577,802	580,000	580,000	623,764	623,764	626,000	46,000	7.93%	Impact of tax rate and assessment
416-57600-269	DEVELOPER INCENTIVE AGROPUR	-	-	248,400	248,400	329,854	329,854	333,000	84,600	34.06%	↓
416-57600-270	DEVELOPER INCENTIVE ROBS IMPOR	-	-	11,520	11,520	14,628	14,628	16,000	4,480	38.89%	
416-57600-431	OTHER INTEREST	55,965	55,965	53,243	53,243	37,310	55,965	55,965	2,722	5.11%	Advance from Storm (\$881,500) and General Fund (\$984,000)
416-59000-497	TRANSFER TO DEBT SERVICE	172,708	170,757	444,224	444,224	395,460	395,460	436,218	(8,006)	-1.80%	Retiring debt each year
Total Tax Increment District 6 Expenses		1,173,220	4,455,986	1,821,594	1,821,594	1,874,132	1,917,481	1,990,726	169,132	9.28%	Expect reallocation of 2023 Debt Proceeds based on final Randolph Drive Costs ~ \$585,000
TAX INCREMENTAL DISTRICT 6 NET REVENUES (EXPENSES)		53,244	(1,222,290)	268,992	268,992	647,137	624,407	468,765	199,773	74.27%	
TID 6 NET FUND BALANCE (DEFICIT)		534,950	(687,340)	(418,348)	(418,348)	(40,204)	(62,933)	405,832			

VILLAGE OF LITTLE CHUTE 2025 BUDGET

TID 6
DEBT SCHEDULE

2017B Issue G O				2019A Issue G O			2020A Issue G O		
TID 6				TID 6			TID 6		
Year	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2025	15,010.52	1,372.92	16,383.44	120,000.00	19,285.00	139,285.00	50,000.00	55,550.00	105,550.00
2026	15,193.57	922.60	16,116.17	125,000.00	15,685.00	140,685.00	890,000.00	54,550.00	944,550.00
2027	15,559.69	466.80	16,026.49	125,000.00	11,935.00	136,935.00	910,000.00	36,750.00	946,750.00
2028	-	-	-	125,000.00	8,185.00	133,185.00	910,000.00	27,650.00	937,650.00
2029	-	-	-	177,400.00	4,435.00	181,835.00	925,000.00	18,550.00	943,550.00
2030	-	-	-	-	-	-	930,000.00	9,300.00	939,300.00
	45,763.78	2,762.32	48,526.10	672,400.00	59,525.00	731,925.00	4,615,000.00	202,350.00	4,817,350.00

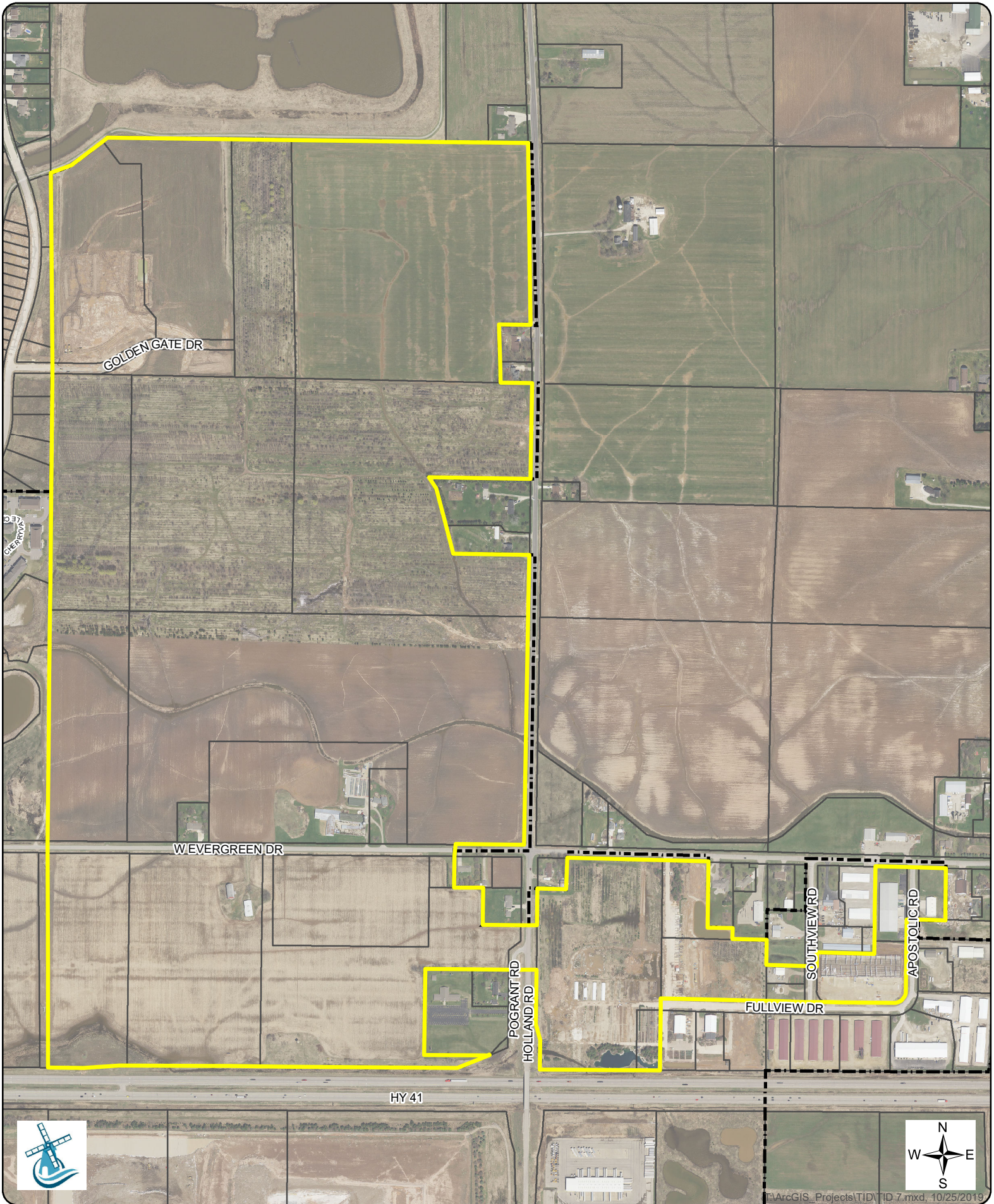
2023A Issue G O				TOTAL DEBT		
TID 6				TID 6		
Year	Principal	Interest	Total	Principal	Interest	Total
2025	100,000.00	75,000.00	175,000.00	285,010.52	151,207.92	436,218.44
2026	100,000.00	70,000.00	170,000.00	1,130,193.57	141,157.60	1,271,351.17
2027	100,000.00	65,000.00	165,000.00	1,150,559.69	114,151.80	1,264,711.49
2028	100,000.00	60,000.00	160,000.00	1,135,000.00	95,835.00	1,230,835.00
2029	100,000.00	55,000.00	155,000.00	1,202,400.00	77,985.00	1,280,385.00
2030	500,000.00	50,000.00	550,000.00	1,430,000.00	59,300.00	1,489,300.00
2031	500,000.00	25,000.00	525,000.00	500,000.00	25,000.00	525,000.00
	1,500,000.00	400,000.00	1,900,000.00	6,833,163.78	664,637.32	7,497,801.10

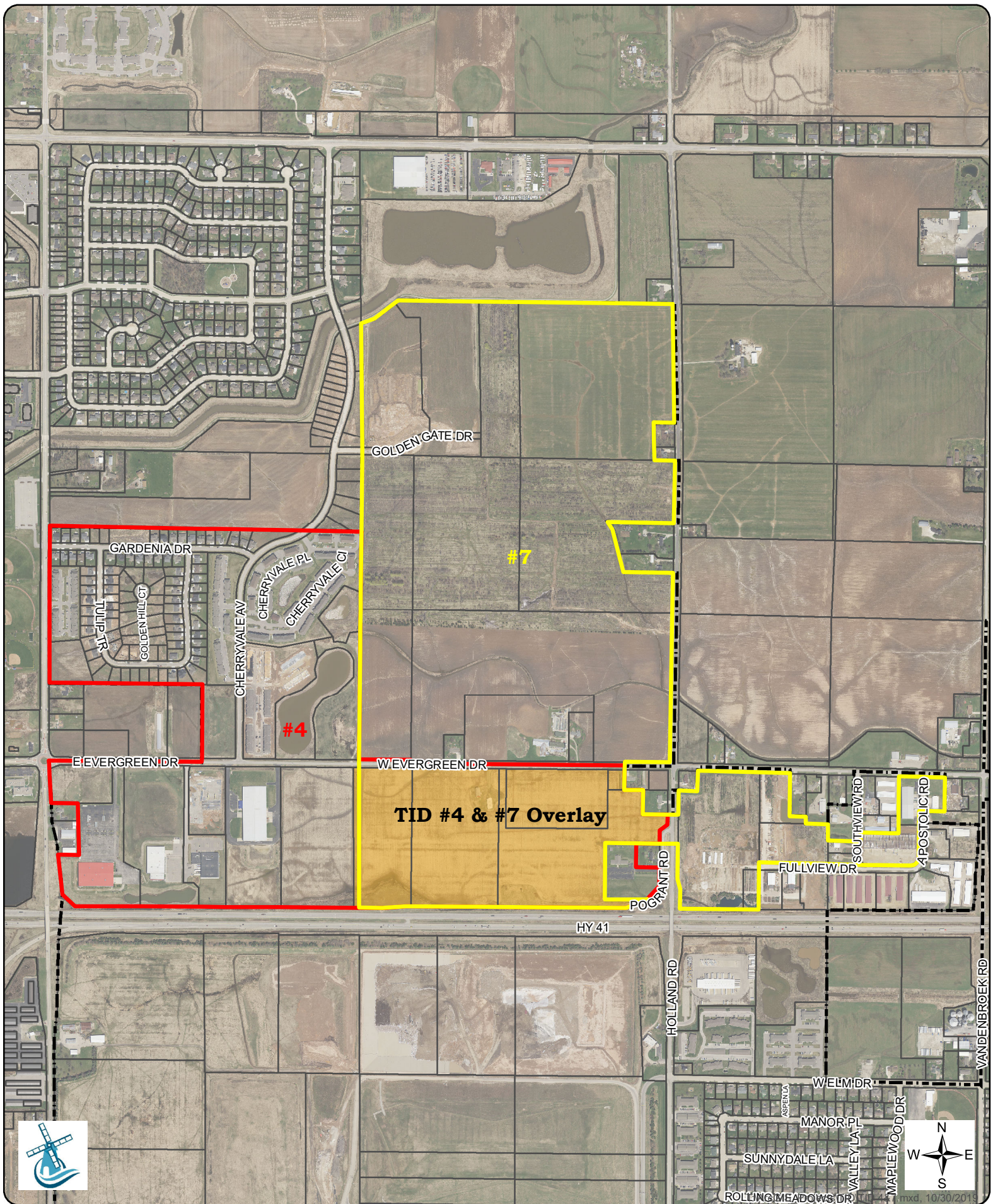
2025 VILLAGE OF LITTLE CHUTE BUDGET

Tax Incremental District 7

- **Created:** July 18, 2018
- **Type:** Mixed Use
- **Termination:** July 18, 2038
- **Base Value at creation:** 3,436,200
- **2024 Value:** \$93,601,400
- **Increment:** \$90,165,200
- **Major Developments:** Bridgewater Apartments, Oh Snap! And Faith Technologies
- **Project Plan:** Includes upgrades to Evergreen Drive (partial complete in 2019 with remainder in 2024), numerous utility related extensions and upgrades (2025), and a new water tower (2026).

VILLAGE OF LITTLE CHUTE TID #7						
YEAR	CURRENT VALUE	BASE VALUE	INCREMENT	INCREMENT GROWTH	% CHANGE IN INCREMENT	442758 - KAUKAUNA
2019	\$8,064,200	\$3,436,200	\$4,628,000	\$4,628,000	N/A	\$4,628,000
2020	\$30,088,300	\$3,436,200	\$26,652,100	\$22,024,100	476%	\$22,024,100
2021	\$41,340,600	\$3,436,200	\$37,904,400	\$11,252,300	42%	\$11,252,300
2022	\$49,369,700	\$3,436,200	\$45,933,500	\$8,029,100	21%	\$8,029,100
2023	\$53,706,000	\$3,436,200	\$50,269,800	\$4,336,300	9%	\$4,336,300
2024	\$93,601,400	\$3,436,200	\$90,165,200	\$39,895,400	79%	\$39,895,400





2025 ADOPTED BUDGET											
ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2022	ACTUAL 2023	BUDGET 2024	AMENDED	YTD 2024	ESTIMATED 2024	BUDGET 2025	INCREASE	% CHANGE	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 3.0%
					BUDGET 2024				(DECREASE) 2024	2024	
									BUDGET	BUDGET	
TAX INCREMENT DISTRICT 7											
Tax Increment District 7 Revenues											
417-31112	TID PROPERTY TAXES	662,595	724,185	697,000	697,000	748,613	748,613	1,293,000	596,000	85.51%	Increment increased \$39,895,400, estimated ~ \$.50 drop in equalized rate
417-33217	PERSONAL PROPERTY AID WI ACT12	-	-	-	-	-	-	7,318	7,318	#DIV/0!	
417-36101	INTEREST ON INVESTMENTS	5,958	51,821	1,000	1,000	118,351	125,000	10,000	9,000	900.00%	Declining cash balance as projects complete and market fluctuations
417-39311	BOND PROCEEDS	-	2,890,000	-	-	-	-	1,810,000	1,810,000	#DIV/0!	
417-39312	PREMIUM ON DEBT ISSUE	-	208,978	-	-	-	-	-	-	#DIV/0!	No projects to borrow for in 2024 - combined issue in late 2023
Total Tax Increment District 7 Revenues		668,553	3,874,984	698,000	698,000	866,964	873,613	3,120,318	2,422,318	347.04%	
Tax Increment District 7 Expenses											
Evergreen Drive Phase 3											
417-51028-101	FULL-TIME WAGES	-	30,539	52,138	52,138	70,447	84,537	7,729	(44,409)	-85.18%	2024 project ↓ 2024 and 2025 CIP Project - Planning Phase ↓ 2025 CIP Project ↓ 2025 CIP Project
417-51028-103	SOCIAL SECURITY	-	2,362	4,142	4,142	5,639	6,767	593	(3,549)	-85.68%	
417-51028-104	RETIREMENT	-	2,209	3,722	3,722	5,365	6,438	536	(3,186)	-85.60%	
417-51028-105	HEALTH INSURANCE	-	7,790	15,116	15,116	21,767	26,120	1,912	(13,204)	-87.35%	
417-51028-107	LIFE INSURANCE	-	14	25	25	35	43	2	(23)	-92.00%	
417-51028-108	DENTAL INSURANCE	-	588	1,020	1,020	1,440	1,728	119	(901)	-88.33%	
417-51028-109	DISABILITY INSURANCE	-	62	115	115	163	196	15	(100)	-86.96%	
417-51028-110	OVERTIME	-	1,914	2,000	2,000	7,305	7,305	-	(2,000)	-100.00%	
417-51028-204	CONTRACTUAL SERVICES	-	19,719	-	-	21,258	21,528	-	-	#DIV/0!	
417-51028-263	CONSTRUCTION	-	-	2,709,722	2,709,722	1,741,153	2,600,000	-	(2,709,722)	-100.00%	
New Water Tower											
417-51236-101	FULL-TIME WAGES	-	-	2,565	2,565	-	2,565	1,631	(934)	-36.41%	2025 CIP Project ↓ 2025 CIP Project ↓ 2025 CIP Project
417-51236-103	SOCIAL SECURITY	-	-	197	197	-	197	124	(73)	-37.06%	
417-51236-104	RETIREMENT	-	-	177	177	-	177	112	(65)	-36.72%	
417-51236-105	HEALTH INSURANCE	-	-	744	744	-	744	427	(317)	-42.61%	
417-51236-107	LIFE INSURANCE	-	-	2	2	-	2	-	(2)	-100.00%	
417-51236-108	DENTAL INSURANCE	-	-	52	52	-	52	26	(26)	-50.00%	
417-51236-109	DISABILITY INSURANCE	-	-	6	6	-	6	4	(2)	-33.33%	
417-51236-204	CONTRACTUAL SERVICES	-	-	96,257	96,257	-	96,257	97,676	1,419	1.47%	
Ebben Trail Phase IV											
417-51237-101	FULL-TIME WAGES	-	-	6,565	6,565	-	6,565	12,717	6,152	93.71%	2025 CIP Project ↓ 2025 CIP Project ↓ 2025 CIP Project
417-51237-103	SOCIAL SECURITY	-	-	501	501	-	501	974	473	94.41%	
417-51237-104	RETIREMENT	-	-	452	452	-	452	881	429	94.91%	
417-51237-105	HEALTH INSURANCE	-	-	1,884	1,884	-	1,884	3,431	1,547	82.11%	
417-51237-107	LIFE INSURANCE	-	-	4	4	-	4	6	2	50.00%	
417-51237-108	DENTAL INSURANCE	-	-	124	124	-	124	220	96	77.42%	
417-51237-109	DISABILITY INSURANCE	-	-	15	15	-	15	26	11	73.33%	
417-51237-263	CONSTRUCTION	-	-	-	-	-	-	1,689,495	1,689,495	#DIV/0!	
Holland Road Oversize & Evantra											
417-51243-101	FULL-TIME WAGES	-	-	-	-	1,530	3,060	36,197	36,197	#DIV/0!	2025 CIP Project ↓ 2025 CIP Project ↓ 2025 CIP Project
417-51243-103	SOCIAL SECURITY	-	-	-	-	109	219	2,771	2,771	#DIV/0!	
417-51243-104	RETIREMENT	-	-	-	-	106	211	2,508	2,508	#DIV/0!	
417-51243-105	HEALTH INSURANCE	-	-	-	-	448	896	10,354	10,354	#DIV/0!	
417-51243-107	LIFE INSURANCE	-	-	-	-	1	2	15	15	#DIV/0!	
417-51243-108	DENTAL INSURANCE	-	-	-	-	32	63	686	686	#DIV/0!	
417-51243-109	DISABILITY INSURANCE	-	-	-	-	3	7	73	73	#DIV/0!	
417-51243-204	CONTRACTUAL SERVICES	-	-	-	-	-	-	59,396			

2025 ADOPTED BUDGET

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2022	ACTUAL 2023	BUDGET 2024	AMENDED		YTD 2024	ESTIMATED 2024	BUDGET 2025	INCREASE	% CHANGE	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 3.0%
					BUDGET 2024					(DECREASE) 2024	2024	
										BUDGET	BUDGET	
<i>General</i>												
417-57700-101	FULL-TIME WAGES	24,063	28,026	43,293	43,293		27,976	43,293	43,111	(182)	-0.42%	Staff allocation changes based on projects
417-57700-103	SOCIAL SECURITY	1,772	2,155	3,312	3,312		2,053	3,312	3,299	(13)	-0.39%	↓
417-57700-104	RETIREMENT	1,575	1,916	2,987	2,987		1,872	2,987	2,996	9	0.30%	
417-57700-105	HEALTH INSURANCE	4,521	3,000	3,797	3,797		4,995	7,500	8,298	4,501	118.54%	Health rate increase average of 9% plus enrollment election changes
417-57700-107	LIFE INSURANCE	12	10	16	16		9	16	13	(3)	-18.75%	Staff allocation changes based on projects
417-57700-108	DENTAL INSURANCE	316	342	537	537		319	537	446	(91)	-16.95%	↓
417-57700-109	DISABILITY INSURANCE	62	62	96	96		59	96	86	(10)	-10.42%	
417-57700-204	OTHER CONTRACTUAL SERVICES	2,389	-	-	-		-	-	-	-	#DIV/0!	
417-57700-262	LEGAL SERVICES	780	54,638	4,000	4,000		1,892	4,000	50,000	46,000	1150.00%	Audit, legal and debt issuance
417-57700-267	TID 7 INCENTIVE PETER PICKLE	174,858	157,672	158,000	158,000		147,002	147,002	151,000	(7,000)	-4.43%	Tax rate impact
417-57700-268	TID 7 INCENTIVE BRIDGEWATER	-	238,582	240,000	240,000		257,556	257,556	260,000	20,000	8.33%	Tax rate impact
417-57700-269	TID 7 INCENTIVE FAITH TECH	-	-	-	-		-	-	400,617	400,617	#DIV/0!	
417-59000-497	TRANSFER TO DEBT SERVICE	65,703	70,103	544,592	544,592		456,672	456,672	527,452	(17,140)	-3.15%	Increase for new debt issue late 2023
417-60000-260	ADMINISTRATION	150	150	150	150		150	150	150	-	0.00%	
Total Tax Increment District 7 Expenses		276,199	621,854	3,898,325	3,898,325		2,777,355	3,791,786	3,378,124	(520,201)	-13.34%	Increased projects
TAX INCREMENTAL DISTRICT 7 NET REVENUES (EXPENSES)		392,354	3,253,130	(3,200,325)	(3,200,325)		(1,910,391)	(2,918,173)	(257,806)	2,942,519	-91.94%	Increment will be received over time to pay for projects
TID 7 NET FUND BALANCE (DEFICIT)		514,287	3,767,417	567,092	567,092		1,857,025	849,243	591,437			

VILLAGE OF LITTLE CHUTE 2025 BUDGET

TID 7 DEBT SCHEDULE

2019A G O

	TID 7		
<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2025	250,000.00	37,452.50	287,452.50
2026	250,000.00	29,952.50	279,952.50
2027	270,000.00	22,452.50	292,452.50
2028	275,000.00	14,352.50	289,352.50
2029	244,100.00	6,102.50	250,202.50
2030	-	-	-
2031	-	-	-
2032	-	-	-
2033	-	-	-
	<u>1,289,100.00</u>	<u>110,312.50</u>	<u>1,399,412.50</u>

2023A Issue G O

	TID 7		
<u>Principal</u>	<u>Interest</u>	<u>Total</u>	
100,000.00	140,000.00	240,000.00	
100,000.00	135,000.00	235,000.00	
100,000.00	130,000.00	230,000.00	
200,000.00	125,000.00	325,000.00	
200,000.00	115,000.00	315,000.00	
300,000.00	105,000.00	405,000.00	
400,000.00	90,000.00	490,000.00	
400,000.00	70,000.00	470,000.00	
1,000,000.00	50,000.00	1,050,000.00	
<u>2,800,000.00</u>	<u>960,000.00</u>	<u>3,760,000.00</u>	

Proposed 2025 Issue G O

	TID 7		
<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2025	-	-	-
2026	110,000.00	98,300.00	208,300.00
2027	100,000.00	74,000.00	174,000.00
2028	100,000.00	70,000.00	170,000.00
2029	100,000.00	66,000.00	166,000.00
2030	100,000.00	62,000.00	162,000.00
2031	200,000.00	56,000.00	256,000.00
2032	200,000.00	48,000.00	248,000.00
2033	200,000.00	40,000.00	240,000.00
2034	700,000.00	14,000.00	714,000.00
	<u>1,810,000.00</u>	<u>528,300.00</u>	<u>2,338,300.00</u>

TOTAL DEBT

	TID 7		
<u>Principal</u>	<u>Interest</u>	<u>Total</u>	
350,000.00	177,452.50	527,452.50	
460,000.00	263,252.50	723,252.50	
470,000.00	226,452.50	696,452.50	
575,000.00	209,352.50	784,352.50	
544,100.00	187,102.50	731,202.50	
400,000.00	167,000.00	567,000.00	
600,000.00	146,000.00	746,000.00	
600,000.00	118,000.00	718,000.00	
1,200,000.00	90,000.00	1,290,000.00	
700,000.00	14,000.00	714,000.00	
<u>5,899,100.00</u>	<u>1,598,612.50</u>	<u>7,497,712.50</u>	

2025 VILLAGE OF LITTLE CHUTE BUDGET

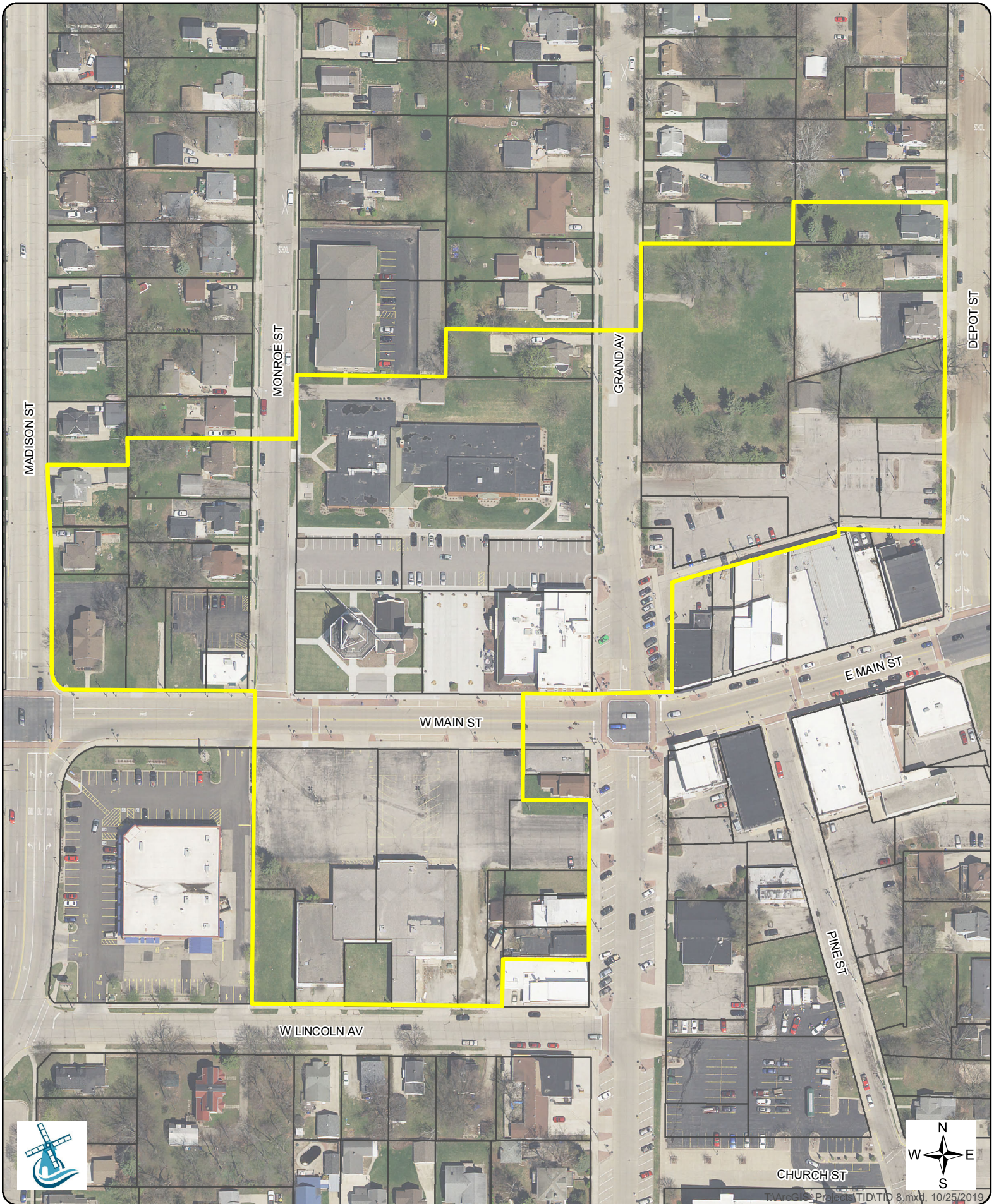
Tax Incremental District 8

- **Created:** July 18, 2018
- **Type:** Rehabilitation or conservation
- **Termination:** July 18, 2045
- **Base Value at creation:** \$2,624,500 adjusted for Act 12 \$2,599,800
- **2024 Value:** \$10,109,900
- **Increment:** \$7,510,100
- **Major Developments:** Redevelopment of former commercial property and Regency Senior Apartments, Cobblestone Hotel, Main Street sidewalk/intersection.
- **Project Plan:** Includes upgrades to stormwater (2018 and 2021), improvements to parking lots (2023-2025), future property acquisition and redevelopment opportunities. No additional projects are included in the 2025-2029 Capital Improvement Plan.

VILLAGE OF LITTLE CHUTE TID #8						
YEAR	CURRENT VALUE	BASE VALUE	INCREMENT	INCREMENT GROWTH	% CHANGE IN INCREMENT	443129 - LITTLE CHUTE
2019	\$3,145,400	\$2,624,500	\$520,900	\$520,900		\$520,900
2020	\$8,898,000	\$2,624,500	\$6,273,500	\$5,752,600		\$5,752,600
2021	\$2,278,600	\$2,624,500	-\$345,900	-\$6,619,400		-\$6,619,400
2022	\$8,097,100	\$2,624,500	\$5,472,600	\$5,818,500	185%	\$5,818,500
2023	\$9,855,700	\$2,624,500	\$7,231,200	\$1,758,600	20%	\$1,758,600
2024	\$10,109,900	\$2,599,800	\$7,510,100	\$278,900	12%	\$254,200

NOTE: 2021 adjustment for Regency Place value corrected before taxes went out but not soon enough for the equalized value to be corrected. This skews individual year % change in increment so have provided 2022 forward.

NOTE: TID 8 Recertified Base for Removal of Personal Property Effective 1/1/24 for 2023 Act 12 \$24,700



2025 ADOPTED BUDGET											
ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2022	ACTUAL 2023	BUDGET 2024	AMENDED	YTD 2024	ESTIMATED 2024	BUDGET 2025	INCREASE	% CHANGE	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 3.0%
					BUDGET 2024				(DECREASE) 2024	2024	
									BUDGET	BUDGET	
TAX INCREMENT DISTRICT 8											
Tax Increment District 8 Revenues											
418-31112	TID PROPERTY TAXES	-	90,038	104,000	104,000	111,612	111,612	108,000	4,000	3.85%	Increment increased \$278,900, estimated ~ \$.50 drop in equalized rate, LC School larger decrease
418-33217	PERSONAL PROPERTY AID WI ACT12	-	-	-	-	-	-	4,194	4,194	#DIV/0!	
418-33290	OTHER STATE AID	250,000	-	-	-	-	-	-	-	#DIV/0!	
418-36101	INTEREST ON INVESTMENTS	11,615	43,975	1,000	1,000	32,203	38,000	5,000	4,000	400.00%	Project completion and market
Tax Increment District 8 Revenues		261,615	134,013	105,000	105,000	143,816	149,612	117,194	12,194	11.61%	Increase in valuation
Tax Increment District 8 Expenses											
Pine Street Parking											
418-50232-101	FULL-TIME WAGES	17,864	98	7,846	7,846	1,566	7,846	36,656	28,810	367.19%	Project completion ↓
418-50232-103	SOCIAL SECURITY	1,453	7	599	599	112	599	2,804	2,205	368.11%	
418-50232-104	RETIREMENT	1,291	7	539	539	108	539	2,539	2,000	371.06%	
418-50232-105	HEALTH INSURANCE	4,956	26	2,245	2,245	456	2,245	9,338	7,093	315.95%	
418-50232-107	LIFE INSURANCE	12	0	4	4	1	4	16	12	300.00%	
418-50232-108	DENTAL INSURANCE	362	2	150	150	32	150	585	435	290.00%	
418-50232-109	DISABILITY INSURANCE	53	0	18	18	3	18	73	55	305.56%	
418-50232-110	OVERTIME	1,996	-	-	-	-	-	-	-	#DIV/0!	
418-50232-204	CONTRACTUAL SERVICES	161	-	-	-	5,046	5,046	-	-	#DIV/0!	
418-50232-263	CONSTRUCTION	-	-	-	1,217,755	-	1,212,709	-	-	#DIV/0!	Expected to be carried over
Main Street Sidewalk/Intersections											
418-50712-101	FULL-TIME WAGES	6,314	527	-	-	-	-	-	-	#DIV/0!	Project Complete ↓
418-50712-103	SOCIAL SECURITY	578	45	-	-	-	-	-	-	#DIV/0!	
418-50712-104	RETIREMENT	509	42	-	-	-	-	-	-	#DIV/0!	
418-50712-105	HEALTH INSURANCE	1,883	154	-	-	-	-	-	-	#DIV/0!	
418-50712-107	LIFE INSURANCE	4	0	-	-	-	-	-	-	#DIV/0!	
418-50712-108	DENTAL INSURANCE	109	9	-	-	-	-	-	-	#DIV/0!	
418-50712-109	DISABILITY INSURANCE	18	1	-	-	-	-	-	-	#DIV/0!	
418-50712-110	OVERTIME	1,513	88	-	-	-	-	-	-	#DIV/0!	
418-50712-263	CONSTRUCTION	96,267	-	-	-	-	-	-	-	#DIV/0!	
Hotel Development Storm											
418-51219-101	FULL-TIME WAGES	805	-	-	-	-	-	-	-	#DIV/0!	Project Complete ↓
418-51219-103	SOCIAL SECURITY	63	-	-	-	-	-	-	-	#DIV/0!	
418-51219-104	RETIREMENT	56	-	-	-	-	-	-	-	#DIV/0!	
418-51219-105	HEALTH INSURANCE	213	-	-	-	-	-	-	-	#DIV/0!	
418-51219-107	LIFE INSURANCE	1	-	-	-	-	-	-	-	#DIV/0!	
418-51219-108	DENTAL INSURANCE	15	-	-	-	-	-	-	-	#DIV/0!	
418-51219-109	DISABILITY INSURANCE	2	-	-	-	-	-	-	-	#DIV/0!	
418-51219-110	OVERTIME	51	-	-	-	-	-	-	-	#DIV/0!	
Downtown Environmental Remediation											
418-51224-204	CONTRACTUAL SERVICES	-	-	-	207,300	-	207,300	-	-	#DIV/0!	Expected to be carried over
Land for Downtown Mixed Use											
418-51225-204	CONTRACTUAL SERVICES	-	-	-	29,889	2,250	29,889	-	-	#DIV/0!	Expected to be carried over
418-51225-249	UTILITIES	1,186	629	750	750	256	350	350	(400)	-53.33%	Stormwater only until property razed

2025 ADOPTED BUDGET

2023 ADOPTED BUDGET									INCREASE	% CHANGE	
									(DECREASE) 2024	2024	
ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2022	ACTUAL 2023	BUDGET 2024	AMENDED BUDGET 2024	YTD 2024	ESTIMATED 2024	BUDGET 2025	BUDGET	BUDGET	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 3.0%
General											
418-57800-101	FULL-TIME WAGES	16,783	18,481	20,862	20,862	13,652	20,862	29,118	8,256	39.57%	Increased allocation for open projects
418-57800-103	SOCIAL SECURITY	1,241	1,413	1,596	1,596	1,013	1,596	2,228	632	39.60%	↓
418-57800-104	RETIREMENT	1,097	1,262	1,440	1,440	922	1,440	2,023	583	40.49%	
418-57800-105	HEALTH INSURANCE	2,927	2,054	2,340	2,340	2,183	2,340	4,868	2,528	108.03%	Health rate increase average of 9% plus enrollment election changes
418-57800-107	LIFE INSURANCE	8	7	7	7	4	7	9	2	28.57%	Increased allocation for open projects
418-57800-108	DENTAL INSURANCE	203	208	208	208	129	208	259	51	24.52%	↓
418-57800-109	DISABILITY INSURANCE	43	41	46	46	29	46	59	13	28.26%	
418-57800-204	CONTRACTUAL SERVICES	2,964	575	1,400	1,400	449	575	575	(825)	-58.93%	Utilities Land Held for Resale, Bond Trust Services Debt Service
418-57800-260	ADMINISTRATION	150	150	150	150	150	150	150	-	0.00%	
418-57800-262	LEGAL SERVICES	5,667	3,473	8,000	8,000	2,452	8,000	8,000	-	0.00%	Increase for ongoing projects
418-57800-266	DEVELOPMENT INC COBBLESTONE	250,000	-	-	-	-	-	-	-	#DIV/0!	Guaranteed value not achieved
418-57800-431	OTHER INTEREST	11,505	15,780	16,065	16,065	11,620	16,065	17,100	1,035	6.44%	General Fund Advance as needed for cash flow
418-59000-497	TRANSFER TO DEBT SERVICE	143,393	141,904	142,985	142,985	142,985	142,985	105,771	(37,214)	-26.03%	
Total Tax Increment District 8 Expenses		573,714	186,983	207,250	1,662,194	185,420	1,660,969	222,521	15,271	7.37%	Project completion or carryover from 2023 to 2024
TAX INCREMENTAL DISTRICT 8 NET REVENUES (EXPENSES)		(312,099)	(52,971)	(102,250)	(1,557,194)	(41,604)	(1,511,357)	(105,327)	(3,077)	3.01%	Increment over time will pay for project expenditures
TID 8 NET FUND BALANCE (DEFICIT)		1,080,943	1,027,972	925,722	(529,222)	986,368	(483,385)	(588,712)			

VILLAGE OF LITTLE CHUTE 2025 BUDGET

TID 8 DEBT SCHEDULE

2017B G O

	TID 8		
<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2025	71,482.54	6,538.04	78,020.58
2026	72,354.28	4,393.56	76,747.84
2027	74,097.77	2,222.94	76,320.71
2028	-	-	-
2029	-	-	-
2030	-	-	-
	217,934.59	13,154.54	231,089.13

2019A G O

	TID 8		
<u>Principal</u>	<u>Interest</u>	<u>Total</u>	
5,000.00	1,150.00	6,150.00	
5,000.00	1,000.00	6,000.00	
10,000.00	850.00	10,850.00	
10,000.00	550.00	10,550.00	
10,000.00	250.00	10,250.00	
		-	
40,000.00	3,800.00	43,800.00	

2020A G O

	TID 8		
<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2025		21,600.00	21,600.00
2026	350,000.00	21,600.00	371,600.00
2027	360,000.00	14,600.00	374,600.00
2028	365,000.00	11,000.00	376,000.00
2029	365,000.00	7,350.00	372,350.00
2030	370,000.00	3,700.00	373,700.00
	1,810,000.00	79,850.00	1,889,850.00

TOTAL DEBT

	TID 8		
<u>Principal</u>	<u>Interest</u>	<u>Total</u>	
76,482.54	29,288.04	105,770.58	
427,354.28	26,993.56	454,347.84	
444,097.77	17,672.94	461,770.71	
375,000.00	11,550.00	386,550.00	
375,000.00	7,600.00	382,600.00	
370,000.00	3,700.00	373,700.00	
2,067,934.59	96,804.54	2,164,739.13	

CATEGORY
DEPARTMENT
ACCOUNT ORGANIZATION

Capital Project Funds
Park Improvement Fund
420

OBJECTIVES:

The Park Improvement Fund is used for capital park improvements. Managed by the Director of Parks, Recreation and Forestry, this fund receives revenue primarily from fees, grants and general obligation note proceeds.

PERFORMANCE MEASUREMENTS

	<u>Actual 2022</u>	<u>Actual 2023</u>	<u>Projected 2024</u>	<u>Target 2025</u>
Village Population	12,213	12,168	12,164	12,164
Acres of Park Land	85	85	85	85
Square miles of park space	6.5	6.5	6.5	6.5
Park Impact Fees	\$8,500	\$4,000	\$107,031	\$271,800

2025 GOALS

1. Successfully install sensor controlled flashing light system at Ebben Trail.
2. Successfully install new staircase in Heesakker Park.
3. Continue to build relationships with donors and businesses in and around the Fox Valley.
4. Continue efforts with Community Development to increase Park Impact Fees from new developments.
5. Continue research efforts to establish a park in the Northwest section of the Village corporate limits as population increases.

SIGNIFICANT PROGRAM/COST CHANGES

None

PERSONNEL CHANGES/JUSTIFICATION

None

2024 ACHIEVEMENTS

1. Successfully constructed Splash Pad in Van Lieshout Park.
2. Presented Public Information Session for Margaret "Heesakker" Schwaller Trust.
3. Successfully started process for updating park amenities.
4. Successfully installed trail crossing signs, swing gates, and stone to Ebben Trail.

2025 ADOPTED BUDGET											
ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2022	ACTUAL 2023	BUDGET 2024	AMENDED		ESTIMATED 2024	BUDGET 2025	INCREASE	% CHANGE	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 3.0%
					BUDGET 2024	YTD 2024			(DECREASE) 2024	2024	
									BUDGET	BUDGET	
PARK IMPROVEMENT											
Park Improvement Revenue											
420-33410	MISCELLANEOUS GRANT	-	30,000	-	-	-	30,000	-	-	#DIV/0!	Outagamie County Ebben Trail Phase 3
420-34401	PARK FEES-SUBDIVISIONS	8,500	4,000	3,000	3,000	3,000	107,031	271,800	268,800	8960.00%	Founders Plat, Mazzanti Estates
420-36101	INTEREST ON INVESTMENTS	3,184	23,160	100	100	23,113	28,000	6,000	5,900	5900.00%	Cash flow in fund and market rates
420-36102	INTEREST ON LOANS	1,618	4,482	-	-	1,356	1,356	-	-	#DIV/0!	
420-38301	DONATIONS	10,000	10,000	10,000	10,000	10,000	10,000	-	(10,000)	-100.00%	Unison final installment of donation for Nelson Crossing in 2024
420-39060	SALE OF REAL ESTATE	-	-	-	-	-	-	-	-	#DIV/0!	
420-39101	TRANSFER FROM OTHER FUNDS	538,000	122,140	-	467,000	467,000	467,000	-	-	#DIV/0!	
420-39311	BOND PROCEEDS	-	285,000	-	-	-	-	-	-	#DIV/0!	
420-39312	PREMIUM ON DEBT ISSUE	-	20,928	-	-	-	-	-	-	#DIV/0!	
Total Park Improvement Revenue		561,301	499,710	13,100	480,100	504,469	643,387	277,800	264,700	2020.61%	
Park Improvement Expenses											
420-51024-101	FULL-TIME WAGES	804	6,238	6,444	6,444	10,205	13,872	21,864	15,420	239.29%	Engineering Labor Ebben Trail Crossing, Splash Pad and CIP Preparation
420-51024-103	SOCIAL SECURITY	61	457	493	493	731	993	1,672	1,179	239.15%	
420-51024-104	RETIREMENT	54	424	444	444	704	957	1,516	1,072	241.44%	
420-51024-105	HEALTH INSURANCE	201	1,483	519	519	2,679	3,624	5,078	4,559	878.42%	
420-51024-107	LIFE INSURANCE	0	3	2	2	4	6	8	6	300.00%	
420-51024-108	DENTAL INSURANCE	14	98	100	100	167	226	307	207	207.00%	↓
420-51024-109	DISABILITY INSURANCE	2	12	14	14	22	30	44	30	214.29%	
420-51024-110	OVERTIME	25	-	-	-	-	-	-	-	#DIV/0!	
420-57600-431	OTHER INTEREST EXPENSE	1,605	-	-	-	-	-	-	-	#DIV/0!	
420-57620-270	DOYLE	-	122,395	-	-	-	-	-	-	#DIV/0!	
420-57620-271	HEESAKKER	1,650	-	-	-	-	-	-	-	#DIV/0!	Playground Pour In Play Surface Doyle Park 2023
420-57620-274	VAN LIESHOUT	-	20,173	750,000	769,827	471,613	750,200	-	(750,000)	-100.00%	Completion splashpad/carryover any remaining funds contingency
420-57620-277	FOX RIVER BOARDWALK	(3,888)	-	-	-	-	-	-	-	#DIV/0!	
420-57620-280	EBBEN TRAIL PHASE II	64,420	483,558	-	15,900	(8,495)	15,900	78,000	78,000	#DIV/0!	Ebben Trail Phase II Contract Closeout 2024 and Pedestrian Crossing 2025
420-59000-260	ADMINISTRATION	243	5,355	1,000	1,000	-	-	-	(1,000)	-100.00%	No debt issue in 2025
Park Improvement Expenses		65,192	640,194	759,016	794,743	477,631	785,808	108,489	(650,527)	-85.71%	
PARK IMPROVEMENTS NET REVENUES (EXPENSES)		496,109	(140,484)	(745,916)	(314,643)	26,838	(142,421)	169,311	915,227	-122.70%	
PARK IMPROVEMENTS FUND BALANCE (DEFECIT)		606,944	466,460	(279,456)	151,817	493,298	324,039	493,350			

CATEGORY
DEPARTMENT
ACCOUNT ORGANIZATION

Capital Project Funds
Construction Projects Fund
452-57331

OBJECTIVES: Under the Capital Project Fund, the Construction Projects Fund is the primary account used to fund all paving infrastructure related projects. Projects are determined based on need and can be generated by community growth or replacement of existing infrastructure.

Reconstruction projects are identified based on their yearly evaluations of pavement. Information is collected during the life cycle of the infrastructure to determine if maintenance or full reconstruction is required.

Full reconstruction is necessary when the pavement has reached its full design life and is consistent with continued increased costs for maintenance.

PERFORMANCE MEASUREMENTS

	<u>Actual 2022</u>	<u>Actual 2023</u>	<u>Projected 2024</u>	<u>Target 2025</u>
<u>2022:</u> #1 Buchanan Street Improvement with Town #2 Quiet Zone – Concrete Paving #3 Main Street Lane – Concrete Lane Extension	3			
<u>2023:</u> #1 Buchanan Street – Utility & Street Reconstruction #2 CTH OO & French Road Intersection – Traffic Lights & Lane Updates #3 Crosswinds Subdivision (Originally 2022) - Sidewalk		3		
<u>2024:</u> Ebben Trail Phase III small paving portion			1	
<u>2025:</u> #1 Holland Road Pavement Replacement (300' south of I-41 Overpass to W. Elm Drive) #2 Holland Road Overpass Lighting & Sidewalk (WisDOT) #3 Vandenbroek Road Overpass Lighting & Sidewalk (WisDOT)				3

2025 GOALS

The addition of lighting and sidewalk infrastructure on the Holland Road and Vandebroek Road overpasses, in conjunction with the replacement of both overpasses as part of the Wisconsin Department of Transportation I-41 Expansion Project. Asphalt pavement replacement on Holland Road from approximately 300' south of the I-41 overpass south to W. Elm Drive. Review and completion of right-of-way permits, as necessary.

SIGNIFICANT PROGRAM/COST CHANGES

Construction Projects Fund will be minimal due to the majority of projects in 2025 either sewer, water, developer, or Tax Incremental Finance funded.

PERSONNEL CHANGES/JUSTIFICATION

None

2024 ACHIEVEMENTS

Due to Tax Incremental District #7 funding both construction projects in 2024, the Construction Projects Fund was only utilized for planning of 2025 Capital Improvement Projects, final closeout of 2024 projects, and for review and completion of right of way permits.

CAPITAL OUTLAY

All projects are considered capital outlay. There are also projects that are managed in our Tax Incremental Districts, Park Improvement Fund, and private development that relate to paving infrastructure.

2025 ADOPTED BUDGET

		AMENDED						INCREASE	% CHANGE		
		ACTUAL 2022	ACTUAL 2023	BUDGET 2024	BUDGET 2024	YTD 2024	ESTIMATED 2024	(DECREASE) 2024	2024		
								BUDGET	BUDGET		
CAPITAL PROJECTS											
Capital Projects Revenue											
452-31111	GENERAL PROPERTY TAXES	233,570	225,000	175,000	175,000	175,000	175,000	70,000	(105,000)	-60.00%	Less projects in 2024 and 2025
300-36101	INTEREST ON INVESTMENTS	37,979	63,918	17,000	17,000	44,930	65,000	(23,000)	(40,000)	-235.29%	Cash balance declining, market fluctuations
300-37112	SPEC ASSMT CONCRETE PAVING	188,605	124,458	76,000	76,000	120,448	150,000	89,700	13,700	18.03%	Based on projects assessed and status in five year payment plan
300-37131	SPEC ASSMT SIDEWALK	4,211	-	-	-	257,185	257,185	10,000	10,000	#DIV/0!	
452-37321	SPECIAL ASSESSMENTS UTILITIES	1,480	1,250	100	100	-	100	-	(100)	-100.00%	Will be completely paid off in 2024
300-37901	INTEREST ON ASSESSMENTS	10,729	6,182	2,405	2,405	887	6,502	9,600	7,195	299.17%	Based on projects assessed and status in five year payment plan
452-38622	OTHER CLAIM REIMBURSEMENT	-	-	-	-	676	676	-	-	#DIV/0!	
452-39101	TRANSFER FROM OTHER FUNDS	-	490,000	-	-	-	-	-	-	#DIV/0!	ARPA Funding for Buchanan Street
300-39500	GAIN/LOSS ON INVESTMENTS	(67,500)	24,820	-	-	8,939	-	-	-	#DIV/0!	
Total Capital Projects Revenue		409,074	935,632	270,505	270,505	608,066	654,463	156,300	(114,205)	-42.22%	ARPA funding in 2023
		409,074	935,629	270,505	270,505	530,147					
Construction Projects											
Buchanan Street Improvement											
											2022 Project
452-50227-101	FULL-TIME WAGES	4,087	644	-	-	-	-	-	-	#DIV/0!	↓
452-50227-103	SOCIAL SECURITY	305	47	-	-	-	-	-	-	#DIV/0!	
452-50227-104	RETIREMENT	271	44	-	-	-	-	-	-	#DIV/0!	
452-50227-105	HEALTH INSURANCE	1,045	150	-	-	-	-	-	-	#DIV/0!	
452-50227-107	LIFE INSURANCE	2	0	-	-	-	-	-	-	#DIV/0!	
452-50227-108	DENTAL INSURANCE	78	8	-	-	-	-	-	-	#DIV/0!	
452-50227-109	DISABILITY INSURANCE	10	1	-	-	-	-	-	-	#DIV/0!	
452-50227-110	OVERTIME	88	-	-	-	-	-	-	-	#DIV/0!	
452-50227-204	CONTRACTUAL SERVICES	5,700	-	-	-	-	-	-	-	#DIV/0!	
452-50227-263	CONSTRUCTION	33,612	-	-	-	-	-	-	-	#DIV/0!	
Mill Street Bridge											
452-50422-263	CONSTRUCTION	397	-	-	-	-	-	-	-	#DIV/0!	Final close out of project in 2022
Crosswinds Estates											
											Project close and GIS
452-50905-101	FULL-TIME WAGES	10,662	14,460	806	806	919	965	-	(806)	-100.00%	↓
452-50905-103	SOCIAL SECURITY	911	1,119	62	62	67	70	-	(62)	-100.00%	
452-50905-104	RETIREMENT	807	1,043	55	55	63	66	-	(55)	-100.00%	
452-50905-105	HEALTH INSURANCE	2,837	3,942	221	221	258	270	-	(221)	-100.00%	
452-50905-107	LIFE INSURANCE	6	7	-	-	0	-	-	-	#DIV/0!	
452-50905-108	DENTAL INSURANCE	196	280	11	11	16	17	-	(11)	-100.00%	
452-50905-109	DISABILITY INSURANCE	25	32	2	2	2	2	-	(2)	-100.00%	
452-50905-110	OVERTIME	1,736	884	-	-	-	-	-	-	#DIV/0!	
452-50905-204	CONTRACTUAL SERVICES	-	21,815	-	-	-	-	-	-	#DIV/0!	
452-50905-263	CONSTRUCTION	-	353,723	-	-	-	-	-	-	#DIV/0!	
Homewood Court											
											Final GIS Work
452-51016-101	FULL-TIME WAGES	681	-	-	-	-	-	-	-	#DIV/0!	↓
452-51016-103	SOCIAL SECURITY	50	-	-	-	-	-	-	-	#DIV/0!	
452-51016-104	RETIREMENT	44	-	-	-	-	-	-	-	#DIV/0!	
452-51016-105	HEALTH INSURANCE	167	-	-	-	-	-	-	-	#DIV/0!	
452-51016-107	LIFE INSURANCE	0	-	-	-	-	-	-	-	#DIV/0!	
452-51016-108	DENTAL INSURANCE	10	-	-	-	-	-	-	-	#DIV/0!	
452-51016-109	DISABILITY INSURANCE	2	-	-	-	-	-	-	-	#DIV/0!	

2025 ADOPTED BUDGET

							INCREASE (DECREASE) 2024		% CHANGE 2024		
		ACTUAL 2022	ACTUAL 2023	BUDGET 2024	AMENDED BUDGET 2024	YTD 2024	ESTIMATED 2024	BUDGET 2025	BUDGET	BUDGET	
<i>Carol Lynn</i>											
452-51019-101	FULL-TIME WAGES	488	-	-	-	-	-	-	-	#DIV/0!	
452-51019-103	SOCIAL SECURITY	38	-	-	-	-	-	-	-	#DIV/0!	
452-51019-104	RETIREMENT	33	-	-	-	-	-	-	-	#DIV/0!	
452-51019-105	HEALTH INSURANCE	129	-	-	-	-	-	-	-	#DIV/0!	
452-51019-107	LIFE INSURANCE	0	-	-	-	-	-	-	-	#DIV/0!	
452-51019-108	DENTAL INSURANCE	8	-	-	-	-	-	-	-	#DIV/0!	
452-51019-109	DISABILITY INSURANCE	1	-	-	-	-	-	-	-	#DIV/0!	
452-51019-110	OVERTIME	27	-	-	-	-	-	-	-	#DIV/0!	
<i>Miami Circle</i>											
452-51109-101	FULL-TIME WAGES	-	-	3,834	3,834	454	3,834	10,715	6,881	179.47%	2024 CIP Project - Planning Phase
452-51109-103	SOCIAL SECURITY	-	-	294	294	33	294	820	526	178.91%	
452-51109-104	RETIREMENT	-	-	263	263	31	263	742	479	182.13%	
452-51109-105	HEALTH INSURANCE	-	-	1,112	1,112	128	1,112	3,199	2,087	187.68%	
452-51109-107	LIFE INSURANCE	-	-	2	2	0	2	4	2	100.00%	
452-51109-108	DENTAL INSURANCE	-	-	77	77	8	77	204	127	164.94%	
452-51109-109	DISABILITY INSURANCE	-	-	9	9	1	9	21	12	133.33%	
<i>Orchard Lane</i>											
452-51110-101	FULL-TIME WAGES	-	-	-	-	-	-	986	986	#DIV/0!	2027 CIP Project - Planning Phase
452-51110-103	SOCIAL SECURITY	-	-	-	-	-	-	75	75	#DIV/0!	
452-51110-104	RETIREMENT	-	-	-	-	-	-	69	69	#DIV/0!	
452-51110-105	HEALTH INSURANCE	-	-	-	-	-	-	289	289	#DIV/0!	
452-51110-107	LIFE INSURANCE	-	-	-	-	-	-	-	-	#DIV/0!	
452-51110-108	DENTAL INSURANCE	-	-	-	-	-	-	18	18	#DIV/0!	
452-51110-109	DISABILITY INSURANCE	-	-	-	-	-	-	2	2	#DIV/0!	
452-51110-204	CONTRACTUAL SERVICES	-	-	-	-	-	-	5,450	5,450	#DIV/0!	
<i>Bittersweet Court</i>											
452-51114-101	FULL-TIME WAGES	-	-	-	-	-	-	2,668	2,668	#DIV/0!	2027 CIP Project - Planning Phase
452-51114-103	SOCIAL SECURITY	-	-	-	-	-	-	204	204	#DIV/0!	
452-51114-104	RETIREMENT	-	-	-	-	-	-	184	184	#DIV/0!	
452-51114-105	HEALTH INSURANCE	-	-	-	-	-	-	751	751	#DIV/0!	
452-51114-107	LIFE INSURANCE	-	-	-	-	-	-	1	1	#DIV/0!	
452-51114-108	DENTAL INSURANCE	-	-	-	-	-	-	47	47	#DIV/0!	
452-51114-109	DISABILITY INSURANCE	-	-	-	-	-	-	6	6	#DIV/0!	
452-51114-204	CONTRACTUAL SERVICES	-	-	-	-	-	-	2,050	2,050	#DIV/0!	
<i>Quiet Zone</i>											
452-51213-101	FULL-TIME WAGES	19,284	1,969	2,821	2,821	4,858	5,100	-	(2,821)	-100.00%	Project close and GIS
452-51213-103	SOCIAL SECURITY	1,503	152	216	216	354	372	-	(216)	-100.00%	
452-51213-104	RETIREMENT	1,329	142	194	194	335	352	-	(194)	-100.00%	
452-51213-105	HEALTH INSURANCE	4,968	623	780	780	1,362	1,430	-	(780)	-100.00%	
452-51213-107	LIFE INSURANCE	12	1	1	1	2	2	-	(1)	-100.00%	
452-51213-108	DENTAL INSURANCE	347	41	41	41	69	72	-	(41)	-100.00%	
452-51213-109	DISABILITY INSURANCE	50	5	6	6	10	11	-	(6)	-100.00%	
452-51213-110	OVERTIME	1,144	114	-	-	-	-	-	-	#DIV/0!	
452-51213-263	CONSTRUCTION	231,835	-	-	-	-	-	-	-	#DIV/0!	

								INCREASE (DECREASE) 2024	% CHANGE 2024		
		ACTUAL 2022	ACTUAL 2023	BUDGET 2024	AMENDED BUDGET 2024	YTD 2024	ESTIMATED 2024	BUDGET 2025	BUDGET	BUDGET	
Ebben Trail & Storm Phase III											
452-51216-101	FULL-TIME WAGES	-	-	549	549	-	-	-	(549)	-100.00%	2024 CIP Project ↓
452-51216-103	SOCIAL SECURITY	-	-	42	42	-	-	-	(42)	-100.00%	
452-51216-104	RETIREMENT	-	-	38	38	-	-	-	(38)	-100.00%	
452-51216-105	HEALTH INSURANCE	-	-	159	159	-	-	-	(159)	-100.00%	
452-51216-107	LIFE INSURANCE	-	-	-	-	-	-	-	-	#DIV/0!	
452-51216-108	DENTAL INSURANCE	-	-	11	11	-	-	-	(11)	-100.00%	
452-51216-109	DISABILITY INSURANCE	-	-	1	1	-	-	-	(1)	-100.00%	
452-51216-263	CONSTRUCTION	-	-	53,200	53,200	-	-	-	(53,200)	-100.00%	
Buchanan Street - OO to Main											
452-51222-101	FULL-TIME WAGES	16,492	29,276	7,079	7,079	2,249	7,079	-	(7,079)	-100.00%	Project close and GIS ↓
452-51222-103	SOCIAL SECURITY	1,269	2,292	541	541	166	541	-	(541)	-100.00%	
452-51222-104	RETIREMENT	1,129	2,130	487	487	157	487	-	(487)	-100.00%	
452-51222-105	HEALTH INSURANCE	4,207	7,853	2,011	2,011	632	2,011	-	(2,011)	-100.00%	
452-51222-107	LIFE INSURANCE	10	14	4	4	1	4	-	(4)	-100.00%	
452-51222-108	DENTAL INSURANCE	313	551	122	122	36	122	-	(122)	-100.00%	
452-51222-109	DISABILITY INSURANCE	41	64	16	16	5	16	-	(16)	-100.00%	
452-51222-110	OVERTIME	856	2,048	-	-	28	28	-	-	#DIV/0!	↓
452-51222-204	CONTRACTUAL SERVICES	2,188	4,690	-	-	-	-	-	-	#DIV/0!	
452-51222-263	CONSTRUCTION	-	728,665	-	-	-	-	-	-	#DIV/0!	
CTH N Madison Center Concrete Median at Railroad Crossing											
452-51224-263	CONSTRUCTION	437	-	-	-	-	-	-	-	#DIV/0!	Project close and GIS
Hickory Drive											
452-51226-101	FULL-TIME WAGES	273	-	-	-	-	-	-	-	#DIV/0!	↓
452-51226-103	SOCIAL SECURITY	20	-	-	-	-	-	-	-	#DIV/0!	
452-51226-104	RETIREMENT	18	-	-	-	-	-	-	-	#DIV/0!	
452-51226-105	HEALTH INSURANCE	66	-	-	-	-	-	-	-	#DIV/0!	
452-51226-107	LIFE INSURANCE	0	-	-	-	-	-	-	-	#DIV/0!	
452-51226-108	DENTAL INSURANCE	4	-	-	-	-	-	-	-	#DIV/0!	
452-51226-109	DISABILITY INSURANCE	1	-	-	-	-	-	-	-	#DIV/0!	
CTH OO & French Road Int Sign											
452-51231-101	FULL-TIME WAGES	-	283	403	403	1,172	1,230	-	(403)	-100.00%	Project close and GIS ↓
452-51231-103	SOCIAL SECURITY	-	21	31	31	85	89	-	(31)	-100.00%	
452-51231-104	RETIREMENT	-	19	28	28	81	86	-	(28)	-100.00%	
452-51231-105	HEALTH INSURANCE	-	70	111	111	333	350	-	(111)	-100.00%	
452-51231-107	LIFE INSURANCE	-	0	-	-	1	1	-	-	#DIV/0!	
452-51231-108	DENTAL INSURANCE	-	4	5	5	17	18	-	(5)	-100.00%	
452-51231-109	DISABILITY INSURANCE	-	1	1	1	3	3	-	(1)	-100.00%	
452-51231-263	CONSTRUCTION	6,248	51,621	-	35,000	(4,000)	10,000	-	-	#DIV/0!	
Main Street Lanes											
452-51232-101	FULL-TIME WAGES	15,605	1,442	-	-	-	-	-	-	#DIV/0!	Project completed ↓
452-51232-103	SOCIAL SECURITY	1,234	105	-	-	-	-	-	-	#DIV/0!	
452-51232-104	RETIREMENT	1,088	98	-	-	-	-	-	-	#DIV/0!	
452-51232-105	HEALTH INSURANCE	4,046	418	-	-	-	-	-	-	#DIV/0!	
452-51232-107	LIFE INSURANCE	9	1	-	-	-	-	-	-	#DIV/0!	
452-51232-108	DENTAL INSURANCE	283	25	-	-	-	-	-	-	#DIV/0!	
452-51232-109	DISABILITY INSURANCE	37	3	-	-	-	-	-	-	#DIV/0!	
452-51232-110	OVERTIME	1,119	-	-	-	-	-	-	-	#DIV/0!	
452-51232-204	CONTRACTUAL SERVICES	21,085	-	-	-	-	-	-	-	#DIV/0!	
452-51232-263	CONSTRUCTION	171,395	-	-	-	-	-	-	-	#DIV/0!	

2025 ADOPTED BUDGET

								INCREASE (DECREASE) 2024	% CHANGE 2024		
		ACTUAL 2022	ACTUAL 2023	BUDGET 2024	AMENDED BUDGET 2024	YTD 2024	ESTIMATED 2024	BUDGET 2025	BUDGET	BUDGET	
County OO & Holland Road Signalization											2025 and 2026 CIP Project
452-51233-101	FULL-TIME WAGES	-	-	2,405	2,405	-	2,405	819	(1,586)	-65.95%	↓
452-51233-103	SOCIAL SECURITY	-	-	184	184	-	184	63	(121)	-65.76%	
452-51233-104	RETIREMENT	-	-	165	165	-	165	56	(109)	-66.06%	
452-51233-105	HEALTH INSURANCE	-	-	681	681	-	681	214	(467)	-68.58%	
452-51233-107	LIFE INSURANCE	-	-	2	2	-	2	-	(2)	-100.00%	
452-51233-108	DENTAL INSURANCE	-	-	42	42	-	42	13	(29)	-69.05%	
452-51233-109	DISABILITY INSURANCE	-	-	6	6	-	6	-	(6)	-100.00%	↓
452-51233-263	CONSTRUCTION	-	-	-	-	-	-	48,835	48,835	#DIV/0!	
Arthur Street											2026 Project - planning
452-51234-101	FULL-TIME WAGES	-	-	3,079	3,079	534	3,079	4,804	1,725	56.02%	↓
452-51234-103	SOCIAL SECURITY	-	-	234	234	39	234	368	134	57.26%	
452-51234-104	RETIREMENT	-	-	211	211	37	211	333	122	57.82%	
452-51234-105	HEALTH INSURANCE	-	-	889	889	150	889	1,448	559	62.88%	
452-51234-107	LIFE INSURANCE	-	-	1	1	0	1	2	1	100.00%	
452-51234-108	DENTAL INSURANCE	-	-	60	60	10	60	93	33	55.00%	
452-51234-109	DISABILITY INSURANCE	-	-	7	7	1	7	9	2	28.57%	↓
Founders Estate											Project complete and GIS work ↓
452-51235-101	FULL-TIME WAGES	-	-	-	-	5,351	5,886	2,654	2,654	#DIV/0!	
452-51235-103	SOCIAL SECURITY	-	-	-	-	391	430	202	202	#DIV/0!	
452-51235-104	RETIREMENT	-	-	-	-	371	408	183	183	#DIV/0!	
452-51235-105	HEALTH INSURANCE	-	-	-	-	1,513	1,664	590	590	#DIV/0!	
452-51235-107	LIFE INSURANCE	-	-	-	-	2	2	1	1	#DIV/0!	
452-51235-108	DENTAL INSURANCE	-	-	-	-	90	91	34	34	#DIV/0!	
452-51235-109	DISABILITY INSURANCE	-	-	-	-	11	11	5	5	#DIV/0!	
452-51235-110	OVERTIME	-	-	-	-	28	29	-	-	#DIV/0!	
452-51235-204	CONTRACTUAL SERVICES	-	-	-	-	221	221	-	-	#DIV/0!	
Ebben Trail & Storm Phase IV											2025 CIP Project
452-51237-101	FULL-TIME WAGES	-	-	277	277	-	277	2,054	1,777	641.52%	↓
452-51237-103	SOCIAL SECURITY	-	-	21	21	-	21	157	136	647.62%	
452-51237-104	RETIREMENT	-	-	20	20	-	20	142	122	610.00%	
452-51237-105	HEALTH INSURANCE	-	-	79	79	-	79	484	405	512.66%	
452-51237-107	LIFE INSURANCE	-	-	-	-	-	-	1	1	#DIV/0!	
452-51237-108	DENTAL INSURANCE	-	-	6	6	-	6	29	23	383.33%	
452-51237-109	DISABILITY INSURANCE	-	-	-	-	-	-	4	4	#DIV/0!	↓
452-51237-263	CONSTRUCTION	-	-	-	-	-	-	55,879	55,879	#DIV/0!	
Holland Road											2025 CIP Project
452-51238-101	FULL-TIME WAGES	-	-	-	-	197	394	9,647	9,647	#DIV/0!	↓
452-51238-103	SOCIAL SECURITY	-	-	-	-	14	28	738	738	#DIV/0!	
452-51238-104	RETIREMENT	-	-	-	-	14	28	668	668	#DIV/0!	
452-51238-105	HEALTH INSURANCE	-	-	-	-	57	114	2,416	2,416	#DIV/0!	
452-51238-107	LIFE INSURANCE	-	-	-	-	0	-	4	4	#DIV/0!	
452-51238-108	DENTAL INSURANCE	-	-	-	-	4	8	147	147	#DIV/0!	
452-51238-109	DISABILITY INSURANCE	-	-	-	-	0	-	18	18	#DIV/0!	
452-51238-109	DISABILITY INSURANCE	-	-	-	-	3,350	3,350	-	#DIV/0!	#DIV/0!	
452-51238-263	CONSTRUCTION	-	-	-	-	-	-	173,362	173,362	#DIV/0!	↓

							INCREASE (DECREASE) 2024		% CHANGE 2024				
		ACTUAL 2022	ACTUAL 2023	BUDGET 2024	AMENDED BUDGET 2024	YTD 2024	ESTIMATED 2024	BUDGET 2025	BUDGET	BUDGET			
Holland Road Lighting and Sidewalk										2025 CIP Project			
452-51239-101	FULL-TIME WAGES	-	-	-	-	-	-	1,023	1,023	#DIV/0!	↓		
452-51239-103	SOCIAL SECURITY	-	-	-	-	-	-	78	78	#DIV/0!			
452-51239-104	RETIREMENT	-	-	-	-	-	-	70	70	#DIV/0!			
452-51239-105	HEALTH INSURANCE	-	-	-	-	-	-	240	240	#DIV/0!			
452-51239-107	LIFE INSURANCE	-	-	-	-	-	-	-	-	#DIV/0!			
452-51239-108	DENTAL INSURANCE	-	-	-	-	-	-	14	14	#DIV/0!			
452-51239-109	DISABILITY INSURANCE	-	-	-	-	-	-	1	1	#DIV/0!			
452-51239-263	CONSTRUCTION	-	-	-	-	-	-	48,574	48,574	#DIV/0!	2025 Project		
Vandenbroek Road Overpass and Lighting											↓		
452-51241-101	FULL-TIME WAGES	-	-	-	-	-	-	1,023	1,023	#DIV/0!			
452-51241-103	SOCIAL SECURITY	-	-	-	-	-	-	78	78	#DIV/0!			
452-51241-104	RETIREMENT	-	-	-	-	-	-	70	70	#DIV/0!			
452-51241-105	HEALTH INSURANCE	-	-	-	-	-	-	240	240	#DIV/0!			
452-51241-107	LIFE INSURANCE	-	-	-	-	-	-	-	-	#DIV/0!			
452-51241-108	DENTAL INSURANCE	-	-	-	-	-	-	14	14	#DIV/0!			
452-51241-109	DISABILITY INSURANCE	-	-	-	-	-	-	1	1	#DIV/0!	↓		
452-51241-263	CONSTRUCTION	-	-	-	-	-	-	48,574	48,574	#DIV/0!			
Construction Projects Total		574,398	1,232,939	84,015	119,015	22,328	57,418	434,981	350,966	417.74%		Projects vary by year impacted by TID eligibility	
Construction Administration Expenses													
452-57331-101	FULL-TIME WAGES	188,171	180,627	119,832	119,832	79,804	119,832	81,571	(38,261)	-31.93%		↓	Proper allocation of engineering tech general to various funds
452-57331-102	PART-TIME WAGES	2,700	2,195	-	-	284	284	-	-	#DIV/0!			
452-57331-103	SOCIAL SECURITY	13,903	13,261	9,207	9,207	5,765	9,207	6,242	(2,965)	-32.20%			
452-57331-104	RETIREMENT	12,346	11,395	8,294	8,294	5,510	8,294	5,667	(2,627)	-31.67%			
452-57331-105	HEALTH INSURANCE	48,886	39,889	25,710	25,710	22,926	25,710	20,567	(5,143)	-20.00%			
452-57331-107	LIFE INSURANCE	109	77	56	56	39	56	35	(21)	-37.50%			
452-57331-108	DENTAL INSURANCE	3,461	3,108	1,876	1,876	1,358	1,876	1,052	(824)	-43.92%			
452-57331-109	DISABILITY INSURANCE	476	357	265	265	194	265	163	(102)	-38.49%	↓	Operational expenses moved to general fund	
452-57331-110	OVERTIME	108	107	500	500	42	50	-	(500)	-100.00%			
452-57331-203	TELEPHONE	1,979	-	-	-	-	-	-	-	#DIV/0!			
452-57331-204	CONTRACTUAL SERVICES	2,565	1,606	3,000	3,000	1,093	3,000	1,000	(2,000)	-66.67%			
452-57331-208	SOFTWARE & SUBSCRIPTION COSTS	1,018	673	1,200	1,200	232	232	-	(1,200)	-100.00%			
452-57331-212	CLOTHING ALLOWANCE	746	621	750	750	224	224	-	(750)	-100.00%			
452-57331-221	SMALL EQUIPMENT	-	4,500	1,000	1,000	-	-	-	(1,000)	-100.00%			
300-57331-226	POSTAGE	14	8	200	200	126	200	-	(200)	-100.00%	↓	Structure of debt adjusting to managed structure for ongoing affordable tax levy support	
300-57331-229	BANK SERVICE CHARGES	2,004	2,382	2,100	2,100	642	2,000	-	(2,100)	-100.00%			
300-57331-497	TRANSFER TO DEBT SERVICE	640,000	190,000	187,656	187,656	175,271	175,271	-	(187,656)	-100.00%			
452-57331-261	ENGINEERING	-	-	3,500	3,500	-	-	-	(3,500)	-100.00%			Any speciality engineering shown in specific projects
452-57331-262	LEGAL SERVICES	3,770	1,014	1,000	1,000	-	1,000	1,000	-	0.00%			Legal costs related to construction projects
Total Construction Administration Expenses		922,257	451,819	366,146	366,146	293,511	347,501	117,297	(248,849)	-67.96%			
Total Construction Expenses		1,496,655	1,684,758	450,161	485,161	315,838	404,919	552,278	102,117	22.68%			
CAPITAL PROJECTS NET REVENUES (EXPENSES)		(1,087,581)	(749,126)	(179,656)	(214,656)	292,227	249,544	(395,978)					
CONSTRUCTION FUND BALANCE (DEFECIT)		2,388,444	1,639,318	1,459,662	1,424,662	1,931,545	1,888,862	1,492,884					

CATEGORY
DEPARTMENT
ACCOUNT ORGANIZATION

Public Works
Sanitary Sewer
610

MISSION:

The mission is to maintain an efficient sanitary sewer collection system and to provide efficient operation of the sewer system. This includes monitoring inflow/infiltration into the sewer system, repairing and replacing defective sanitary pipes, and working to improve the system by cooperating with the Heart of the Valley Metropolitan Sewerage District, which is responsible for the wastewater treatment.

PERFORMANCE MEASUREMENTS

	<u>Actual 2022</u>	<u>Actual 2023</u>	<u>Projected 2024</u>	<u>Target 2025</u>
Billed Village of Kimberly for Shared "Sewer Jetter" Costs	\$234	\$3,626	\$8,231	\$5,000
Lineal Feet of Sanitary Main Installed	2,398	4,375	1,798	3,746
Number of Sanitary Laterals Installed	25	45	51	31
Vertical Feet of Sanitary Manholes Installed	29	229	118	272

2025 GOALS

1. Continue to monitor high and low flows to help in the detection of inflow and infiltration.
2. Continuing with private lateral replacement project.
3. Continuing with Capacity, Management, Operation and Management (CMOM) Program that is on record with the Wisconsin Department of Natural Resources (WDNR).
4. Continue with all elements of monitoring inflow and infiltration (I & I).
5. Continue metering high and low flows and visual checks.
6. Take proper measures to correct any I & I found.
7. Continue to do visual checks on complete system for restrictions and jet, approximately 50% of system annually.

SIGNIFICANT PROGRAM/COST CHANGES

The sewer rate study was presented in September of 2024 and incorporated into the 2025 Budget with an overall increase of 4% (varies by class of customer to recover actual costs and equity for use of the sewer system).

Working with Nestle to oversee the construction of a specified control manhole to facilitate observation, accurate measurement, and sampling of wastes in a

nonconvergent exclusive flow according to industry standards for meter placement.

Outagamie County Landfill has provided a holding tank and metering station to help prevent slug loading to meet the expectations of the Heart of the Valley Metropolitan Sewerage District. The new equipment will allow the landfill to haul waste from the Northeast sites leaving the East sites only to enter the Village sanitary collection system.

PERSONNEL CHANGES/JUSTIFICATION

None

2024 ACHIEVEMENTS

1. Continued sanitary sewer lining / grouting projects.
2. Continued with CMOM Program.
3. Continued with all elements of monitoring inflow and infiltration (I & I).
4. Continued metering high and low flows and visual checks.
5. Took proper measures to correct any I & I found.
6. Continued to do visual checks on complete system for restrictions and jet, approximately 50% of system annually.

CAPITAL OUTLAY

County Highway OO Sanitary lining from Lamers Drive to 815 West \$84,000.

2025 ADOPTED BUDGET

2025 ADOPTED BUDGET									INCREASE (DECREASE) 2024	% CHANGE 2024	
ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2022	ACTUAL 2023	BUDGET 2024	AMENDED BUDGET 2024	YTD 2024	ESTIMATED 2024	BUDGET 2025	BUDGET	BUDGET	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 3.0%
SEWER											
Sewer Revenues and Sources of Funds											
610-32290	SEWER LATERAL PERMITS	1,530	630	1,200	1,200	700	2,550	1,550	350	29.17%	Founders Estates, Mazzanti Estates
610-34449	RESIDENTIAL-MULTI FAMILY	245,443	227,302	230,000	230,000	156,868	234,302	240,882	10,882	4.73%	Sewer Rate increase and number of customers increase
610-34450	METERED SALES - RESIDENTIAL	1,194,262	1,198,823	1,000,000	1,000,000	794,542	1,191,813	1,271,421	271,421	27.14%	Sewer Rate increase and number of customers increase
610-34451	METERED SALES - COMMERCIAL	298,832	261,170	280,000	280,000	157,847	236,770	276,513	(3,487)	-1.25%	Large commercial customer reduction in water used offset with rate increase
610-34452	METERED SALES - INDUSTRIAL	909,787	1,389,567	1,350,000	1,350,000	1,024,744	1,470,116	1,637,661	287,661	21.31%	Sewer Rate increase and number of customers increase
610-34464	METERED SALES - PUBLIC AUTH.	362,056	480,602	440,000	440,000	274,415	350,172	254,921	(185,079)	-42.06%	Increase from Water Utility charged @ correct rate less expected decrease for NE Landfill site
610-34470	FORFEITED DISCOUNTS(PENALTIES)	10,289	7,512	9,000	9,000	3,600	7,000	7,000	(2,000)	-22.22%	Adjust to actual results based on customer payment vs roll to taxes; utility clerk collection skills
610-34471	LATERAL NON-COMPLIANCE FEE	3,860	3,600	3,600	3,600	2,400	3,600	3,600	-	0.00%	Currently six accounts billed \$50/month, considering rate increase with ordinance updates
610-34474	SURCHARGE (25%)	75,408	62,461	60,000	60,000	27,744	34,488	42,650	(17,350)	-28.92%	Landfill NE sites expected to be hauled
610-34475	OTHER OPERATING REVENUE	35,904	-	500	500	-	200	200	(300)	-60.00%	TDS Metrocom Permits; Misc items
610-34901	OTHER CHARGES FOR SERVICES	76	3,623	2,000	2,000	7,992	8,200	2,000	-	0.00%	Sewer Jetter charges to Kimberly - larger repairs in 2023 and 2024
610-36101	INTEREST ON INVESTMENTS	57,687	151,570	25,000	25,000	118,527	140,650	30,000	5,000	20.00%	Declining cash balances, market fluctuations
610-37901	INTEREST ON SPECIAL ASSMT	757	283	-	-	99	1,400	1,800	1,800	#DIV/0!	
610-39500	GAIN/LOSS ON INVESTMENTS	(89,999)	37,503	-	-	41,714	10,000	-	-	#DIV/0!	2022 Pandemic impact on market, unrealized and plan to hold asset to maturity
610-39521	MISC NON OPERATING INC-UTILIT	2,509	121,816	1,537	1,537	1,537	1,537	1,006	(531)	-34.55%	Amortization of Debt Premium, PCB settlement and Landfill reimbursement of legal/other
610-39600	CAPITAL CONTRIBUTIONS	236,233	383,013	238,000	238,000	-	229,000	978,000	740,000	310.92%	22 Trail View Phase 3; 23 Randolph, 24 Evergreen Drive Phase III; Founders Estate; 24 Evantra
Total Sewer Revenues and Sources of Funds		3,344,634	4,329,477	3,640,837	3,640,837	2,612,730	3,921,798	4,749,204	1,108,367	30.44%	Average sewer rate increase is 4% but varies by class of service

2025 ADOPTED BUDGET

2023 ADJUSTED BUDGET								INCREASE	% CHANGE	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 3.0%	
ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2022	ACTUAL 2023	BUDGET 2024	AMENDED BUDGET 2024	YTD 2024	ESTIMATED 2024	(DECREASE) 2024	2024 BUDGET		
Sewer Capital											
Miami Circle											
610-51109-101	FULL-TIME WAGES	-	-	1,919	1,919	20	1,919	2,094	175	9.12%	Project planning ↓
610-51109-103	SOCIAL SECURITY	-	-	146	146	1	146	160	14	9.59%	
610-51109-104	RETIREMENT	-	-	132	132	1	132	146	14	10.61%	
610-51109-105	HEALTH INSURANCE	-	-	557	557	6	557	588	31	5.57%	
610-51109-107	LIFE INSURANCE	-	-	1	1	0	1	1	-	0.00%	
610-51109-108	DENTAL INSURANCE	-	-	38	38	0	38	38	-	0.00%	
610-51109-109	DISABILITY INSURANCE	-	-	4	4	0	4	5	1	25.00%	
Orchard Lane											
610-51110-101	FULL-TIME WAGES	-	-	-	-	-	-	411	411	#DIV/0!	
610-51110-103	SOCIAL SECURITY	-	-	-	-	-	-	31	31	#DIV/0!	
610-51110-104	RETIREMENT	-	-	-	-	-	-	29	29	#DIV/0!	
610-51110-105	HEALTH INSURANCE	-	-	-	-	-	-	111	111	#DIV/0!	
610-51110-107	LIFE INSURANCE	-	-	-	-	-	-	-	-	#DIV/0!	
610-51110-108	DENTAL INSURANCE	-	-	-	-	-	-	7	7	#DIV/0!	
610-51110-109	DISABILITY INSURANCE	-	-	-	-	-	-	-	-	#DIV/0!	
610-51110-204	CONTRACTUAL SERVICES	-	-	-	-	-	-	7,650	7,650	#DIV/0!	Televising pipe inspection, soil borings
Bittersweet Court											
610-51114-101	FULL-TIME WAGES	-	-	-	-	-	-	1,234	1,234	#DIV/0!	
610-51114-103	SOCIAL SECURITY	-	-	-	-	-	-	95	95	#DIV/0!	
610-51114-104	RETIREMENT	-	-	-	-	-	-	85	85	#DIV/0!	
610-51114-105	HEALTH INSURANCE	-	-	-	-	-	-	344	344	#DIV/0!	
610-51114-107	LIFE INSURANCE	-	-	-	-	-	-	-	-	#DIV/0!	
610-51114-108	DENTAL INSURANCE	-	-	-	-	-	-	21	21	#DIV/0!	
610-51114-109	DISABILITY INSURANCE	-	-	-	-	-	-	2	2	#DIV/0!	
610-51114-204	CONTRACTUAL SERVICES	-	-	-	-	-	-	850	850	#DIV/0!	Televising pipe inspection, soil borings
Buchanan Street - OO to Main											
610-51222-101	FULL-TIME WAGES	-	-	-	-	1,386	1,455	-	-	#DIV/0!	Project closeout ↓
610-51222-103	SOCIAL SECURITY	-	-	-	-	104	109	-	-	#DIV/0!	
610-51222-104	RETIREMENT	-	-	-	-	98	103	-	-	#DIV/0!	
610-51222-105	HEALTH INSURANCE	-	-	-	-	423	444	-	-	#DIV/0!	
610-51222-107	LIFE INSURANCE	-	-	-	-	1	1	-	-	#DIV/0!	
610-51222-108	DENTAL INSURANCE	-	-	-	-	26	27	-	-	#DIV/0!	
610-51222-109	DISABILITY INSURANCE	-	-	-	-	3	3	-	-	#DIV/0!	
610-51222-110	OVERTIME	-	-	-	-	28	29	-	-	#DIV/0!	
Arthur Street											
610-51234-101	FULL-TIME WAGES	-	-	761	761	40	761	1,028	267	35.09%	Project planning ↓
610-51234-103	SOCIAL SECURITY	-	-	60	60	3	60	79	19	31.67%	
610-51234-104	RETIREMENT	-	-	52	52	3	52	71	19	36.54%	
610-51234-105	HEALTH INSURANCE	-	-	219	219	12	219	280	61	27.85%	
610-51234-107	LIFE INSURANCE	-	-	-	-	0	-	-	-	#DIV/0!	
610-51234-108	DENTAL INSURANCE	-	-	15	15	1	15	17	2	13.33%	
610-51234-109	DISABILITY INSURANCE	-	-	1	1	0	1	2	1	100.00%	
Founders Estate											
610-51235-101	FULL-TIME WAGES	-	-	8,316	8,316	527	8,316	934	(7,382)	-88.77%	2024 Project ↓
610-51235-103	SOCIAL SECURITY	-	-	635	635	38	635	72	(563)	-88.66%	
610-51235-104	RETIREMENT	-	-	572	572	36	572	64	(508)	-88.81%	
610-51235-105	HEALTH INSURANCE	-	-	2,397	2,397	293	2,397	247	(2,150)	-89.70%	
610-51235-107	LIFE INSURANCE	-	-	4	4	0	4	-	(4)	-100.00%	
610-51235-108	DENTAL INSURANCE	-	-	161	161	20	161	16	(145)	-90.06%	
610-51235-109	DISABILITY INSURANCE	-	-	19	19	2	19	1	(18)	-94.74%	

2025 ADOPTED BUDGET

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2022	ACTUAL 2023	BUDGET 2024	AMENDED		YTD 2024	ESTIMATED 2024	BUDGET 2025	INCREASE	% CHANGE	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 3.0%
					BUDGET 2024					(DECREASE) 2024	2024	
										BUDGET	BUDGET	
County OO Sanitary Lining												
610-51236-101	FULL-TIME WAGES	-	-	-	-		-	-	7,381	7,381	#DIV/0!	2025 Project <div></div>
610-51236-103	SOCIAL SECURITY	-	-	-	-		-	-	566	566	#DIV/0!	
610-51236-104	RETIREMENT	-	-	-	-		-	-	511	511	#DIV/0!	
610-51236-105	HEALTH INSURANCE	-	-	-	-		-	-	1,828	1,828	#DIV/0!	
610-51236-107	LIFE INSURANCE	-	-	-	-		-	-	3	3	#DIV/0!	
610-51236-108	DENTAL INSURANCE	-	-	-	-		-	-	111	111	#DIV/0!	
610-51236-109	DISABILITY INSURANCE	-	-	-	-		-	-	15	15	#DIV/0!	
610-51236-263	CONSTRUCTION	-	-	-	-		-	-	73,585	73,585	#DIV/0!	↓
Fox Valley Tool and Die												
610-51244-101	FULL-TIME WAGES	-	-	-	-	1,624	1,786	-	-	-	#DIV/0!	2024 Project <div></div>
610-51244-103	SOCIAL SECURITY	-	-	-	-	129	142	-	-	-	#DIV/0!	
610-51244-104	RETIREMENT	-	-	-	-	122	134	-	-	-	#DIV/0!	
610-51244-105	HEALTH INSURANCE	-	-	-	-	512	563	-	-	-	#DIV/0!	
610-51244-107	LIFE INSURANCE	-	-	-	-	1	1	-	-	-	#DIV/0!	
610-51244-108	DENTAL INSURANCE	-	-	-	-	35	39	-	-	-	#DIV/0!	
610-51244-109	DISABILITY INSURANCE	-	-	-	-	4	4	-	-	-	#DIV/0!	
610-51244-110	OVERTIME	-	-	-	-	149	164	-	-	-	#DIV/0!	↓
Total Sewer Capital Expenses		-	-	16,009	16,009	5,648	21,013	100,713	84,704	529.10%		

2025 ADOPTED BUDGET

2025 ADOPTED BUDGET								INCREASE	% CHANGE		
				AMENDED				(DECREASE) 2024	2024		
ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2022	ACTUAL 2023	BUDGET 2024	BUDGET 2024	YTD 2024	ESTIMATED 2024	BUDGET 2025	BUDGET	BUDGET	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 3.0%
Sewer Financing											
610-53610-403	DEPRECIATION	239,757	249,404	250,000	250,000	187,497	250,000	255,000	5,000	2.00%	
610-53610-409	PAYMENT IN LIEU OF TAX	7,555	7,933	8,000	8,000	5,850	8,000	8,000	-	0.00%	
610-53610-427	INTEREST ON LONG TERM DEBT	5,771	4,600	3,600	3,600	3,400	3,400	2,400	(1,200)	-33.33%	Declining balance of debt
610-53610-428	DEBT DISCOUNT AMORTIZATION	818	718	718	718	718	718	718	-	0.00%	
Total Sewer Financing		253,901	262,655	262,318	262,318	197,465	262,118	266,118	3,800	1.45%	
Sewer Treatment											
610-53611-204	CONTRACTUAL SERVICES	1,510	1,285	1,600	1,600	1,024	1,819	2,400	800	50.00%	Projected increase, 2024 actual increase was higher than budgeted
610-53611-225	HOV METRO DISPOSAL FEES	2,479,261	2,487,107	2,780,203	2,780,203	1,515,677	2,310,000	2,375,000	(405,203)	-14.57%	Projected Volume less NE Landfill/OH Snap hauled and expected rate increase HOVMSD
Total Sewer Treatment		2,480,770	2,488,392	2,781,803	2,781,803	1,516,700	2,311,819	2,377,400	(404,403)	-14.54%	
Sewer Collection											
610-53612-101	FULL-TIME WAGES	113,212	107,966	110,686	110,686	61,539	110,686	133,460	22,774	20.58%	COLA and step impact, focus on Inflow and Inflowtration
610-53612-102	PART-TIME WAGES	447	-	1,000	1,000	-	500	500	(500)	-50.00%	Due to increased labor hours, decrease in part-time seasonal expected
610-53612-103	SOCIAL SECURITY	8,044	7,906	8,584	8,584	4,436	8,584	10,286	1,702	19.83%	COLA and step impact, focus on Inflow and Inflowtration
610-53612-104	RETIREMENT	7,084	7,168	7,595	7,595	4,231	7,595	9,248	1,653	21.76%	WRS Rate increase .05%, COLA/step impact and increased staff allocations
610-53612-105	HEALTH INSURANCE	31,073	25,736	30,509	30,509	18,954	30,509	39,331	8,822	28.92%	Health rate increase ~9%, election changes, increased staff allocation
610-53612-107	LIFE INSURANCE	73	56	60	60	35	60	67	7	11.67%	No rate increase but impact of increased staff allocation
610-53612-108	DENTAL INSURANCE	2,228	2,165	2,462	2,462	1,372	2,462	2,485	23	0.93%	No rate increase but impact of increased staff allocation
610-53612-109	DISABILITY INSURANCE	263	219	244	244	147	244	265	21	8.61%	No rate increase but impact of increased staff allocation
610-53612-110	OVERTIME	569	87	500	500	-	500	500	-	0.00%	
610-53612-204	CONTRACTUAL SERVICES	5,674	10,672	15,000	15,000	12,028	15,000	15,400	400	2.67%	
610-53612-209	TELEPHONE LOCATES	20,127	6,405	5,000	5,000	2,699	5,000	5,000	-	0.00%	
610-53612-210	EQUIPMENT RENTAL	-	-	250	250	-	250	250	-	0.00%	
610-53612-211	RAILROAD EASEMENT	380	380	380	380	380	380	380	-	0.00%	
610-53612-212	CLOTHING ALLOWANCE	503	501	300	300	406	406	406	106	35.33%	Personnel allocation change, no change in rate
610-53612-213	SAFETY EQUIPMENT	75	86	500	500	69	500	500	-	0.00%	
610-53612-216	CONSTRUCTION MATERIALS	137	-	2,000	2,000	-	2,000	2,000	-	0.00%	
610-53612-218	OPERATIONAL SUPPLIES	369	416	200	200	218	400	400	200	100.00%	Adjust to actual experience
610-53612-221	SMALL EQUIPMENT	5,000	981	5,000	5,000	-	5,000	5,000	-	0.00%	
610-53612-227	PUBLIC INFORMATION	-	-	100	100	-	100	100	-	0.00%	
610-53612-247	VEHICLE	11,525	13,947	12,000	12,000	18,767	19,000	14,500	2,500	20.83%	More repairs to the jetter due to age of equipment
610-53612-249	UTILITIES	768	779	700	700	-	700	700	-	0.00%	
610-53612-251	MAINTENANCE OF MAINS	3,529	4,199	3,000	3,000	1,892	3,000	3,000	-	0.00%	
610-53612-253	MAINTENANCE OF METERS	5,957	9,449	7,500	7,500	4,500	7,500	7,700	200	2.67%	
610-53612-256	MAINTENANCE-I & I	5,024	559	15,000	15,000	13,000	15,000	15,400	400	2.67%	
Total Sewer Collection		222,062	199,675	228,570	228,570	144,673	235,376	266,878	38,308	16.76%	
Sewer Customer A/R											
610-53613-101	FULL-TIME WAGES	27,944	28,482	35,090	35,090	23,983	35,090	37,914	2,824	8.05%	COLA and step impact, increased hours
610-53613-102	PART-TIME WAGES	7,655	4,576	5,000	5,000	568	568	-	(5,000)	-100.00%	No part-time hours in 2025 AP Clerk is now full time
610-53613-103	SOCIAL SECURITY	2,734	2,306	3,090	3,090	1,709	3,090	2,923	(167)	-5.40%	Reduction in parttime hours
610-53613-104	RETIREMENT	2,045	2,115	2,442	2,442	1,662	2,442	2,656	214	8.76%	WRS Rate increase .05%, COLA/step impact and increased staff allocations
610-53613-105	HEALTH INSURANCE	13,027	12,278	14,516	14,516	9,648	14,516	14,664	148	1.02%	Health rate increase average of 9% and election enrollment changes
610-53613-107	LIFE INSURANCE	29	23	24	24	17	24	24	-	0.00%	
610-53613-108	DENTAL INSURANCE	714	685	715	715	432	715	602	(113)	-15.80%	
610-53613-109	DISABILITY INSURANCE	77	68	77	77	58	77	74	(3)	-3.90%	
610-53613-110	OVERTIME	291	130	300	300	97	300	300	-	0.00%	
610-53613-204	BILLING SERVICES	89,298	93,213	100,000	100,000	61,202	98,729	108,470	8,470	8.47%	MCO overall contract estimated at 2.93% increase, allocation of work
610-53613-226	POSTAGE	4,500	4,527	4,990	4,990	2,942	4,613	4,990	-	0.00%	
610-53613-228	SERVICE FEE/FINANCE CHARGE UT	3,570	3,782	3,848	3,848	2,699	4,048	4,200	352	9.15%	PSN Fees - third party payment processor; ever increasing cost for credit card payments
Total Sewer Customer A/R		151,883	152,185	170,092	170,092	105,016	164,212	176,817	6,725	3.95%	

2025 ADOPTED BUDGET

2023 ADOPTED BUDGET								INCREASE	% CHANGE	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 3.0%	
ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2022	ACTUAL 2023	BUDGET 2024	AMENDED BUDGET 2024	YTD 2024	ESTIMATED 2024	(DECREASE) 2024	2024		
Sewer Admin and General											
610-53614-101	FULL-TIME WAGES	51,718	56,786	66,987	66,987	47,463	66,987	76,566	9,579	14.30%	COLA and step impact, appropriate allocation of hours for engineering general
610-53614-103	SOCIAL SECURITY	3,775	4,206	5,127	5,127	3,604	5,127	5,856	729	14.22%	Due to wage increases
610-53614-104	RETIREMENT	(28,426)	25,373	4,620	4,620	3,275	4,620	5,318	698	15.11%	WRS Rate increase .05%, wage increase effects
610-53614-105	HEALTH INSURANCE	9,032	9,009	11,004	11,004	8,176	11,004	12,621	1,617	14.69%	Health rate increase average of 9% and increase in hours
610-53614-107	LIFE INSURANCE	26	21	27	27	19	27	27	-	0.00%	Decrease in rates from RFP process locked through 2027
610-53614-108	DENTAL INSURANCE	697	769	806	806	616	806	836	30	3.72%	No rate increase but impact of election changes
610-53614-109	DISABILITY INSURANCE	123	121	149	149	109	149	152	3	2.01%	Decrease in rates from RFP process locked through 2027 offset by hours increase
610-53614-110	OVERTIME	131	27	-	-	-	-	-	-	#DIV/0!	
610-53614-201	TRAINING & CONFERENCE	621	162	750	750	-	600	750	-	0.00%	
610-53614-203	TELEPHONE	2,924	2,912	3,300	3,300	1,501	2,252	2,364	(936)	-28.36%	Decreased costs expected with Teams implementation and LC CAN impacts
610-53614-204	CONTRACTUAL SERVICES	19,750	9,933	9,575	19,475	11,033	19,475	12,378	2,803	29.27%	GIS (\$10,000), Sewer Rate Study, Itron Shared w Water (\$2,078) EAP (\$300)
610-53614-205	EQUIPMENT REPAIR	-	34	500	500	-	400	450	(50)	-10.00%	Based on experience
610-53614-206	OFFICE SUPPLIES	2,207	2,207	2,496	2,496	1,351	2,400	2,510	14	0.56%	
610-53614-207	PRINTING & REPRODUCTION	1,319	2,458	3,000	3,000	1,255	2,600	2,800	(200)	-6.67%	Based on current use and updated allocation for Village Hall and MSB OH costs
610-53614-208	BOOKS,SUBSCRIPTIONS	8,536	7,830	9,900	9,900	7,351	9,700	9,900	-	0.00%	CIVIC Systems allocation, GIS Software; Allocation decreased to 18% from 19% per 2023 audit
610-53614-211	FOOD & PROVISIONS	35	61	50	50	26	50	50	-	0.00%	
610-53614-212	CLOTHING ALLOWANCE	-	-	-	-	224	224	224	224	#DIV/0!	
610-53614-213	SAFETY EQUIP/PROGRAM	1,203	1,363	1,200	1,200	464	1,300	1,350	150	12.50%	Update based on recent trends/needs
610-53614-218	OPERATIONAL SUPPLIES	371	392	437	437	560	600	500	63	14.42%	Update based on recent trends/needs
610-53614-221	SMALL EQUIPMENT	1,135	16	285	285	-	200	270	(15)	-5.26%	Computer and other work equipment needs for Deputy/Dir HR Position
610-53614-226	POSTAGE	35	98	100	100	244	300	300	200	200.00%	Update based on recent trends/needs
610-53614-227	PUBLIC INFORMATION	-	-	100	100	-	100	100	-	0.00%	Sewer Rate Study results
610-53614-229	INVESTMENT SERVICES	2,672	3,667	2,900	2,900	2,996	3,800	3,800	900	31.03%	Level of cash reserves and allocation factor update
610-53614-230	WORKERS COMPENSATION	6,180	8,037	6,143	6,143	5,760	5,760	6,952	809	13.17%	Exp mod decrease 1.24 to 1.0; Rebound now included by League offset with increase in wages
610-53614-231	PROPERTY & LIABILITY INSURANCE	25,022	26,003	26,816	26,816	27,020	27,020	28,439	1,623	6.05%	Rising property values & ~9% increase, ~4% increase in auto physical liability & ~2% in other lines
610-53614-239	RENT	8,177	8,628	8,632	8,632	6,471	8,632	8,177	(455)	-5.27%	Based on 2023 ACFR Property Base - 33% GF, 18% Sewer, 17% Water and 32% Storm
610-53614-242	CUSTODIAL BLDG REPAIR/MAINT	5,983	10,829	3,000	3,000	710	9,800	4,850	1,850	61.67%	Based on 2023 ACFR Property Base - 33% GF, 18% Sewer, 17% Water and 32% Storm, VH Updates
610-53614-243	CUSTODIAL-CONTRACTUAL	7,490	8,030	8,768	8,768	5,169	8,452	8,842	74	0.84%	
610-53614-244	CUSTODIAL-OPERATIONAL SUPPLIES	462	498	649	649	172	600	660	11	1.69%	
610-53614-245	CUSTODIAL-EQUIP REPAIR/MAINT	480	1,358	1,580	1,580	506	1,425	1,615	35	2.22%	
610-53614-249	BUILDING UTILITIES	12,886	12,663	14,408	14,408	7,476	13,450	14,148	(260)	-1.80%	
610-53614-262	LEGAL/AUDIT	16,209	26,214	18,000	18,000	14,382	19,200	18,000	-	0.00%	Landfill billing disputes settled/Audit/Customer open records and complaints
610-53614-350	UNCOLLECTIBLE ACCOUNTS EXPENSE	13,162	-	-	-	-	-	-	-	#DIV/0!	Write off deferred special assessments in excess of ten years
Total Sewer Admin and General		173,936	229,707	211,309	221,209	157,932	227,060	230,805	19,496	9.23%	NOTE: ALLOCATION TO UTILITIES SEPTEMBER NOT COMPLETED (70% 2022-2024; 67% 2025)
Total Sewer Capital and Operating Expenses		3,282,552	3,332,615	3,670,101	3,680,001	2,127,433	3,221,598	3,418,731	(251,370)	-6.85%	
SEWER NET REVENUES/SOURCES (EXPENSES/USES)		62,083	996,862	(29,264)	(39,164)	485,296	700,200	1,330,473	1,359,737	-4646.45%	

**VILLAGE OF LITTLE CHUTE
SEWER UTILITY**

	AMENDED						
	ACTUAL 2022	ACTUAL 2023	BUDGET 2024	BUDGET 2024	ACTUAL 2024	ESTIMATED 2024	BUDGET 2025
OPERATING REVENUES							
Charges for Services	3,091,255	3,627,778	3,366,800	3,366,800	2,447,252	3,532,011	3,731,198
Other	46,194	7,511	9,500	9,500	3,600	7,200	7,200
Total Operating Revenue	3,137,448	3,635,290	3,376,300	3,376,300	2,450,852	3,539,211	3,738,398
OPERATING EXPENSES							
Operation and Maintenance	3,028,651	3,069,960	3,391,774	3,401,674	1,924,321	2,938,467	3,051,900
Depreciation	239,757	249,404	250,000	250,000	187,497	250,000	255,000
Total Operating Expenses	3,268,409	3,319,364	3,641,774	3,651,674	2,111,818	3,188,467	3,306,900
OPERATING INCOME	(130,960)	315,926	(265,474)	(275,374)	339,034	350,744	431,498
NON-OPERATING REVENUE (EXPENSES)							
Investment Income	(31,552)	189,357	25,000	25,000	160,341	152,050	31,800
Landfill Projection Estimate	-	-	-	-	-	-	-
Interest Expense	(6,589)	(5,318)	(4,318)	(4,318)	(4,118)	(4,118)	(3,118)
Other	2,509	121,816	1,537	1,537	1,537	1,537	1,006
Total Non-Operating Revenue (Expenses)	(35,632)	305,854	22,219	22,219	157,760	149,469	29,688
INCOME BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	(166,592)	621,781	(243,255)	(253,155)	496,794	500,213	461,186
CAPITAL CONTRIBUTIONS	236,233	383,013	238,000	238,000	-	229,000	978,000
TRANSFERS IN (OUT)	(7,555)	(7,933)	(8,000)	(8,000)	(5,850)	(8,000)	(8,000)
CHANGE IN NET POSITION	62,086	996,861	(13,255)	(23,155)	490,944	721,213	1,431,186
NET POSITION - BEGINNING OF YEAR AS RESTATED	17,803,913	17,865,999	18,862,860	18,862,860	18,862,860	18,862,860	19,584,073
NET POSITION - END OF YEAR	17,865,999	18,862,860	18,849,605	18,839,705	19,353,803	19,584,073	21,015,259
RECONCILIATION OF CHANGE IN NET POSITION TO NET CASH FROM OPERATING ACTIVITIES							
Change in Net Position	62,086	996,861	(13,255)	(23,155)	490,944	721,213	1,431,186
Noncash Items in Operating Income:							
Depreciation	239,757	249,404	250,000	250,000	187,497	250,000	255,000
Amortization	(1,691)	(121,098)	(819)	(819)	(819)	(819)	(288)
Deferred Special Assessment Write-Off	13,162	-	-	-	-	-	-
Capital Contributions	(236,233)	(383,013)	(238,000)	(238,000)	-	(229,000)	(978,000)
Long Term Debt	-	-	-	-	-	-	-
Fixed Assets	(314,866)	(464,481)	(16,009)	(16,009)	(5,648)	(21,013)	(100,713)
Principal Repayment	(47,131)	(47,684)	(40,000)	(40,000)	(40,000)	(40,000)	(40,000)
NET CHANGE	(284,917)	229,989	(58,083)	(67,983)	631,974	680,381	567,185

**VILLAGE OF LITTLE CHUTE
SEWER UTILITY**

	<u>ACTUAL 2022</u>	<u>ACTUAL 2023</u>	<u>BUDGET 2024</u>	<u>AMENDED BUDGET 2024</u>	<u>ACTUAL 2024</u>	<u>ESTIMATED 2024</u>	<u>BUDGET 2025</u>
KEY RATIOS							
Debt Coverage Ratio	1.67	16.28	0.21	(0.01)	14.82	16.24	15.50
<1 Insufficient							
1.00 - 1.25 Adequate							
1.26-1.50 Good							
>1.50 Strong							
Days Cash on Hand	430	443	429	428	483	483	550
<30 Days Insufficient							
30 to 60 Days Adequate							
60 to 120 Days Good							
>120 Days Strong							
Debt to Plant	1%	1%	1%	1%	1%	1%	0%
<40 Low							
40% to 60% Moderate							
60% to 80% Moderately High							
>80% High							
System Profit	10%	34%	7%	7%	28%	27%	45%
Return on Rate Base	0.44%	6.80%	-0.09%	-0.16%	3.41%	5.01%	9.94%

VILLAGE OF LITTLE CHUTE 2025 BUDGET

SEWER UTILITY DEBT SCHEDULE

2019 Refunding

Sanitary			
<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2025	35,000.00	2,400.00	37,400.00
2026	45,000.00	1,350.00	46,350.00
	80,000.00	3,750.00	83,750.00

TOTAL DEBT

Sanitary			
<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2025	35,000.00	2,400.00	37,400.00
2026	45,000.00	1,350.00	46,350.00
	80,000.00	3,750.00	83,750.00

CATEGORY
DEPARTMENT
ACCOUNT ORGANIZATION

Utility
Water
620

MISSION:

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

PERFORMANCE MEASUREMENTS

	<u>Actual 2022</u>	<u>Actual 2023</u>	<u>Projected 2024</u>	<u>Target 2025</u>
Capital Projects	\$508K	\$1,386K	\$632K	\$332K
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%	100%	100%
Cellular Endpoint Conversions	405	835	1490	2145

2025 GOALS

1. Complete scheduled tasks on time.
2. Complete over 655 meter changes including cellular endpoint conversions.
3. 100% Compliance on all DNR/EPA reporting and sampling requirements
4. Monitor rate of return to evaluate when a rate study should be conducted.
5. Develop program to replace all private and public lead services in the next ten years.

SIGNIFICANT PROGRAM/COST CHANGES

1. Increase meter and meter radio change outs for the next 5-6 years, replacing 15 to 20-year-old expiring meter radio heads.
2. Last 5-Year Increases:
 - a. 340 metered customers or a 7.2% increase
 - b. 167 million gallons per year or a 40.2% increase

PERSONNEL CHANGES/JUSTIFICATION

None

2024 ACHIEVEMENTS

1. Completed 100% of new DNR required lead service inventory audit.
2. Completed Part 1 of 2, UCMR5 (sample collection for 30 chemical contaminants)

between 2023 and 2025 using analytical methods developed by EPA. This action provides EPA and other interested parties with scientifically valid data on the national occurrence of these contaminants in drinking water.

3. Completed and managed all requirements set forth by the DNR for exceedance of the lead action level found in the water, including collecting (120) lead and copper samples from customers.
4. Discovered and repaired (4) system water leaks during leak detection efforts.

CAPITAL OUTLAY

1. Start new tower engineering and location search (\$100,000)
2. Holland Road watermain upsizing (\$112,000)
3. Supervisory Control and Data Acquisition (SCADA) System (\$60,000)
4. Well #4 Booster Pump VFD Installs (\$60,000).

2025 ADOPTED BUDGET											
ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2022	ACTUAL 2023	BUDGET 2024	AMENDED	YTD 2024	ESTIMATED 2024	BUDGET 2025	INCREASE	% CHANGE	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 3.0%
					BUDGET 2024				(DECREASE) 2024	2024	
									BUDGET	BUDGET	
WATER UTILITY											
Water Utility Revenues and Sources of Funds											
620-32280	WELL PERMIT	800	800	800	800	700	700	900	100	12.50%	Removal of 1401 E Evergreen, Addition of Lexington wells
620-32290	WATER LATERAL PERMIT	-	270	-	-	250	250	500	500	#DIV/0!	Founders Estates/Evantra
620-34449	RESIDENTIAL-MULTI FAMILY	141,520	135,260	140,000	140,000	91,460	137,190	140,000	-	0.00%	
620-34450	METERED SALES - RESIDENTIAL	926,516	951,921	950,000	950,000	617,805	926,710	930,000	(20,000)	-2.11%	Efficiency fixtures, rainfall impacts
620-34451	METERED SALES - COMMERCIAL	200,230	184,182	190,000	190,000	110,981	166,472	165,000	(25,000)	-13.16%	
620-34452	METERED SALES - INDUSTRIAL	499,963	707,294	600,000	600,000	488,022	720,000	720,000	120,000	20.00%	Agropur increased use with new plant
620-34462	PRIVATE FIRE PROTECTION	65,309	72,771	65,000	65,000	48,521	72,000	70,000	5,000	7.69%	
620-34463	PUBLIC FIRE PROTECTION	428,175	428,471	428,000	428,000	313,748	445,000	450,000	22,000	5.14%	
620-34464	METERED SALES - PUBLIC AUTH.	50,759	61,176	50,000	50,000	28,914	44,000	45,000	(5,000)	-10.00%	Village use up - pool
620-34470	FORFEITED DISCOUNTS(PENALTIES)	8,096	6,750	8,000	8,000	3,065	6,700	6,800	(1,200)	-15.00%	
620-34471	MISCELLANEOUS CHARGES	500	350	400	400	225	400	400	-	0.00%	NSF Fees - increases at tax roll time
620-34472	TOWER LEASE	56,982	58,692	59,500	59,500	40,018	59,500	61,000	1,500	2.52%	
620-34473	RECONNECTION FEE	40	520	100	100	-	520	520	420	420.00%	
620-34475	OTHER OPERATING REVENUE	31,436	10,331	6,000	6,000	5,180	6,000	6,100	100	1.67%	TDS Metrocom Permits, Maint of Meters Sewer, Bulk Water
620-36101	INTEREST ON INVESTMENTS	17,481	27,909	8,000	8,000	29,229	35,000	10,000	2,000	25.00%	Market and declining cash balance
620-37902	SPECIAL CHARGES - INTEREST	276	105	300	300	-	150	150	(150)	-50.00%	Based on recent experience
620-38621	DAMAGE TO VILLAGE PROPERTY	2,518	401	-	-	850	850	-	-	#DIV/0!	
620-39500	GAIN/LOSS ON INVESTMENTS	(45,000)	15,330	-	-	14,898	5,000	-	-	#DIV/0!	Market effects of pandemic, assets will be held to maturity so do not expect any realized losses
620-39520	PREMIUM AMORTIZATION	10,876	9,440	7,372	7,372	12,352	12,352	9,892	2,520	34.18%	
620-39600	CAPITAL CONTRIBUTIONS	137,361	595,783	450,000	450,000	-	198,000	866,000	416,000	92.44%	22 Trailview III; 23 Randolph, 24 Evergreen III, Water Twr, Founders Est; 25 Water Tower Evantra
Total Water Utility Revenues and Sources of Funds		2,533,836	3,267,754	2,963,472	2,963,472	1,806,219	2,836,794	3,482,262	518,790	17.51%	Decrease in contributed capital for 2024

2025 ADOPTED BUDGET

2023 ADOPTED BUDGET										INCREASE	% CHANGE	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 3.0%
ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2022	ACTUAL 2023	BUDGET 2024	AMENDED	YTD 2024	ESTIMATED 2024	BUDGET 2025	(DECREASE) 2024	2024		
					BUDGET 2024				BUDGET	BUDGET		
Water Capital Projects												
Miami Circle												
620-51109-101	FULL-TIME WAGES	-	-	1,999	1,999	20	1,999	2,094	95	4.75%	Project planning ↓	
620-51109-103	SOCIAL SECURITY	-	-	152	152	1	152	160	8	5.26%		
620-51109-104	RETIREMENT	-	-	137	137	1	137	146	9	6.57%		
620-51109-105	HEALTH INSURANCE	-	-	581	581	6	581	588	7	1.20%		
620-51109-107	LIFE INSURANCE	-	-	1	1	0	1	1	-	0.00%		
620-51109-108	DENTAL INSURANCE	-	-	39	39	0	39	38	(1)	-2.56%		
620-51109-109	DISABILITY INSURANCE	-	-	4	4	0	4	5	1	25.00%		
Orchard Lane												
620-51110-101	FULL-TIME WAGES	-	-	-	-	-	-	411	411	#DIV/0!		
620-51110-103	SOCIAL SECURITY	-	-	-	-	-	-	31	31	#DIV/0!		
620-51110-104	RETIREMENT	-	-	-	-	-	-	29	29	#DIV/0!		
620-51110-105	HEALTH INSURANCE	-	-	-	-	-	-	111	111	#DIV/0!		
620-51110-107	LIFE INSURANCE	-	-	-	-	-	-	-	-	#DIV/0!		
620-51110-108	DENTAL INSURANCE	-	-	-	-	-	-	7	7	#DIV/0!		
620-51110-109	DISABILITY INSURANCE	-	-	-	-	-	-	-	-	#DIV/0!		
620-51110-204	CONTRACTUAL SERVICES	-	-	-	-	-	-	350	350	#DIV/0!	Soil borings	
Bittersweet Court												
620-51114-101	FULL-TIME WAGES	-	-	-	-	-	-	1,234	1,234	#DIV/0!		
620-51114-103	SOCIAL SECURITY	-	-	-	-	-	-	95	95	#DIV/0!		
620-51114-104	RETIREMENT	-	-	-	-	-	-	85	85	#DIV/0!		
620-51114-105	HEALTH INSURANCE	-	-	-	-	-	-	344	344	#DIV/0!		
620-51114-107	LIFE INSURANCE	-	-	-	-	-	-	-	-	#DIV/0!		
620-51114-108	DENTAL INSURANCE	-	-	-	-	-	-	21	21	#DIV/0!		
620-51114-109	DISABILITY INSURANCE	-	-	-	-	-	-	2	2	#DIV/0!		
620-51114-204	CONTRACTUAL SERVICES	-	-	-	-	-	-	150	150	#DIV/0!	Soil borings	
Buchanan Street OO to Main												
620-51222-101	FULL-TIME WAGES	-	-	-	-	1,645	1,727	-	-	#DIV/0!	Project completed ↓	
620-51222-103	SOCIAL SECURITY	-	-	-	-	124	130	-	-	#DIV/0!		
620-51222-104	RETIREMENT	-	-	-	-	117	123	-	-	#DIV/0!		
620-51222-105	HEALTH INSURANCE	-	-	-	-	507	532	-	-	#DIV/0!		
620-51222-107	LIFE INSURANCE	-	-	-	-	1	1	-	-	#DIV/0!		
620-51222-108	DENTAL INSURANCE	-	-	-	-	32	34	-	-	#DIV/0!		
620-51222-109	DISABILITY INSURANCE	-	-	-	-	4	4	-	-	#DIV/0!		
620-51222-110	OVERTIME	-	-	-	-	57	60	-	-	#DIV/0!		
Arthur Street												
620-51234-101	FULL-TIME WAGES	-	-	1,082	1,082	30	1,082	1,028	(54)	-4.99%	Project planning ↓	
620-51234-103	SOCIAL SECURITY	-	-	82	82	2	82	79	(3)	-3.66%		
620-51234-104	RETIREMENT	-	-	74	74	2	74	71	(3)	-4.05%		
620-51234-105	HEALTH INSURANCE	-	-	313	313	9	313	280	(33)	-10.54%		
620-51234-107	LIFE INSURANCE	-	-	-	-	0	-	-	-	#DIV/0!		
620-51234-108	DENTAL INSURANCE	-	-	21	21	0	21	17	(4)	-19.05%		
620-51234-109	DISABILITY INSURANCE	-	-	2	2	0	2	2	-	0.00%		
Founders Estate												
620-51235-101	FULL-TIME WAGES	-	-	8,316	8,316	1,084	8,316	934	(7,382)	-88.77%	2024 Project ↓	
620-51235-103	SOCIAL SECURITY	-	-	637	637	85	645	72	(565)	-88.70%		
620-51235-104	RETIREMENT	-	-	572	572	80	579	64	(508)	-88.81%		
620-51235-105	HEALTH INSURANCE	-	-	2,397	2,397	625	2,397	247	(2,150)	-89.70%		
620-51235-107	LIFE INSURANCE	-	-	4	4	1	4	-	(4)	-100.00%		
620-51235-108	DENTAL INSURANCE	-	-	161	161	44	161	16	(145)	-90.06%		
620-51235-109	DISABILITY INSURANCE	-	-	19	19	5	19	1	(18)	-94.74%		
620-51235-110	OVERTIME	-	-	-	-	71	100	-	-	#DIV/0!		

2025 ADOPTED BUDGET

2023 ADOPTED BUDGET								INCREASE	% CHANGE	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 3.0%	
ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2022	ACTUAL 2023	AMENDED		YTD 2024	ESTIMATED 2024	(DECREASE) 2024	2024		
				BUDGET 2024	BUDGET 2024			BUDGET 2025	BUDGET		BUDGET
Fox Valley Tool and Die											
620-51244-101	FULL-TIME WAGES	-	-	-	-	1,433	1,576	-	-	#DIV/0!	2024 Project ↓
620-51244-103	SOCIAL SECURITY	-	-	-	-	119	131	-	-	#DIV/0!	
620-51244-104	RETIREMENT	-	-	-	-	112	123	-	-	#DIV/0!	
620-51244-105	HEALTH INSURANCE	-	-	-	-	461	507	-	-	#DIV/0!	
620-51244-107	LIFE INSURANCE	-	-	-	-	1	1	-	-	#DIV/0!	
620-51244-108	DENTAL INSURANCE	-	-	-	-	31	34	-	-	#DIV/0!	
620-51244-109	DISABILITY INSURANCE	-	-	-	-	3	3	-	-	#DIV/0!	
620-51244-110	OVERTIME	-	-	-	-	194	213	-	-	#DIV/0!	
Total Water Capital Projects		-	-	16,593	16,593	6,907	21,907	8,713	-	0.00%	

2025 ADOPTED BUDGET

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2022	ACTUAL 2023	BUDGET 2024	AMENDED		ESTIMATED 2024	BUDGET 2025	INCREASE	% CHANGE	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 3.0%
					BUDGET 2024	YTD 2024			(DECREASE) 2024	2024	
									BUDGET	BUDGET	
Water Financing Expense											
620-53600-403	DEPRECIATION	372,870	392,304	420,000	420,000	315,000	410,000	420,000	-	0.00%	
620-53600-404	DEPRECIATION CONTRIBUTED	112,984	105,818	125,000	125,000	93,600	105,000	110,000	(15,000)	-12.00%	Increased infrastructure contributed offset by TID is considered utility financed
620-53600-408	TAXES	2,253	2,149	2,800	2,800	-	2,800	2,800	-	0.00%	PSC Charge
620-53600-409	PAYMENT IN LIEU OF TAX	208,445	208,067	209,500	209,500	156,150	209,500	209,500	-	0.00%	
620-53600-425	PSC ANNUAL DEFERRED CREDIT	(31,400)	(31,400)	(328)	(328)	(243)	(328)	-	328	-100.00%	PSC Regulatory Liability fully amortized in 2024
620-53600-427	INTEREST ON LONG TERM DEBT	50,751	44,192	57,426	57,426	49,010	59,050	51,084	(6,342)	-11.04%	Increase for 2023 Debt Issue
620-53600-428	DEBT ISSUE COSTS/AMORTIZATION	1,236	9,611	781	781	781	781	511	(270)	-34.57%	
Total Water Financing Expense		717,139	730,741	815,179	815,179	614,297	786,803	793,895	(21,284)	-2.61%	Debt issue and increased capital assets
Water Source Expense											
620-53604-101	FULL-TIME WAGES	-	78	-	-	-	-	-	-	#DIV/0!	
620-53604-103	SOCIAL SECURITY	-	6	-	-	-	-	-	-	#DIV/0!	
620-53604-104	RETIREMENT	-	5	-	-	-	-	-	-	#DIV/0!	
620-53604-105	HEALTH INSURANCE	-	19	-	-	-	-	-	-	#DIV/0!	
620-53604-107	LIFE INSURANCE	-	0	-	-	-	-	-	-	#DIV/0!	
620-53604-108	DENTAL INSURANCE	-	1	-	-	-	-	-	-	#DIV/0!	
620-53604-109	DISABILITY	-	0	-	-	-	-	-	-	#DIV/0!	
620-53604-116	MCO ALLOCATED	10,889	10,578	10,500	10,500	10,053	11,949	9,861	(639)	-6.09%	MCO Contract increase of 2.92%, pending contract terms
620-53604-221	SMALL EQUIPMENT	13	-	2,500	2,500	142	500	2,500	-	0.00%	
620-53604-257	MAINTENANCE-WELLS	2,428	3,198	5,000	5,000	2,168	4,300	5,000	-	0.00%	
620-53604-302	EQUIPMENT REPLACEMENT	-	-	42,500	42,500	-	42,500	60,000	17,500	41.18%	Security \$10K in 2024, Well # 3 VFD \$32,500 carryover (24-25), Well # 4 VFD \$60,000
Total Water Source Expense		13,330	13,885	60,500	60,500	12,362	59,249	77,361	16,861	27.87%	Variance due to project priorities
Pumping Expense											
620-53624-101	FULL-TIME WAGES	4,994	4,001	5,438	5,438	3,766	5,438	4,577	(861)	-15.83%	Reduction in hour allocation
620-53624-103	SOCIAL SECURITY	369	334	416	416	262	416	350	(66)	-15.87%	
620-53624-104	RETIREMENT	322	267	375	375	260	375	318	(57)	-15.20%	↓
620-53624-105	HEALTH INSURANCE	951	443	240	240	880	1,000	1,054	814	339.17%	Health rate increase average of 9% plus election changes
620-53624-107	LIFE INSURANCE	2	2	2	2	2	2	1	(1)	-50.00%	Decrease in rates from RFP process locked through 2027
620-53624-108	DENTAL INSURANCE	73	64	85	85	62	85	68	(17)	-20.00%	No rate increase but impact of election changes
620-53624-109	DISABILITY INSURANCE	13	9	12	12	9	12	9	(3)	-25.00%	Decrease in rates from RFP process locked through 2027 offset by hours increase
620-53624-116	MCO ALLOCATED	38,705	38,644	38,000	38,000	37,128	43,116	39,444	1,444	3.80%	MCO Contract increase of 2.92%, pending contract terms
620-53624-204	CONTRACTUAL SERVICES	21,743	-	-	-	-	-	-	-	#DIV/0!	2022 payment of special assessment Hartzheim Drive
620-53624-221	SMALL EQUIPMENT	647	36	2,000	2,000	8	750	2,000	-	0.00%	
620-53624-248	GENERATOR FUEL AND MAINTENANCE	4,682	17,850	13,400	13,400	3,163	5,500	13,400	-	0.00%	
620-53624-249	POWER PURCHASED	157,009	181,916	174,070	174,070	121,290	179,136	182,773	8,703	5.00%	Pumping is up 5%, this should impact power consumption by 5%, new customers.
620-53624-255	MAINTENANCE OF PLANT	1,228	5,175	6,500	6,500	2,181	4,500	6,500	-	0.00%	
620-53624-302	EQUIPMENT REPLACEMENT	-	-	48,750	58,900	725	54,000	85,000	36,250	74.36%	Booster Pmps # 1 and # 3 Replacement \$25,000; SCADA Upgrade \$60,000
Total Pumping Expense		230,738	248,740	289,288	299,438	169,735	294,330	335,494	46,206	15.97%	Pumping up 5%, capital project impacts
Water Treatment Expense											
620-53634-101	FULL-TIME WAGES	4,994	4,001	5,438	5,438	3,766	5,438	4,577	(861)	-15.83%	Reduction in hour allocation
620-53634-103	SOCIAL SECURITY	369	334	416	416	262	416	350	(66)	-15.87%	
620-53634-104	RETIREMENT	322	267	375	375	260	375	318	(57)	-15.20%	↓
620-53634-105	HEALTH INSURANCE	951	443	240	240	880	1,000	1,054	814	339.17%	Health rate increase average of 9% plus election changes
620-53634-107	LIFE INSURANCE	2	2	2	2	2	2	1	(1)	-50.00%	Decrease in rates from RFP process locked through 2027
620-53634-108	DENTAL INSURANCE	73	64	85	85	62	85	68	(17)	-20.00%	No rate increase but impact of election changes
620-53634-109	DISABILITY INSURANCE	13	9	12	12	9	12	9	(3)	-25.00%	Decrease in rates from RFP process locked through 2027 offset by hours increase
620-53634-116	MCO ALLOCATED	50,795	48,962	55,000	55,000	44,167	48,957	54,235	(765)	-1.39%	MCO Contract increase of 2.92%, pending contract terms
620-53634-214	CHLORINE	17,171	20,784	21,693	21,693	19,824	26,566	26,085	4,392	20.25%	2% increase during 2024, 5% increase in pumping with project 3% increase for 2025 in Chlorine cost
620-53634-220	SODIUM SILICATE	71,166	89,403	99,890	99,890	71,092	95,682	99,892	2	0.00%	
620-53634-221	SMALL EQUIPMENT	884	1,239	2,500	2,500	899	2,150	2,500	-	0.00%	
620-53634-224	SALT	201,907	308,591	280,475	280,475	202,739	284,240	311,622	31,147	11.11%	5% increase in pumping with project 3% increase for 2025 in Salt cost, will not have final salt cost for 2
620-53634-225	SANITARY DISCHARGE	17,276	183,480	182,000	182,000	138,437	199,894	207,847	25,847	14.20%	5% increase in pumping with decrease in softener efficacy, in sewer discharge rate
620-53634-255	MAINTENANCE OF PLANT	10,601	5,327	24,000	24,000	6,977	22,000	24,000	-	0.00%	
620-53634-302	EQUIPMENT REPLACEMENT	-	-	-	32,500	725	19,000	35,000	35,000	#DIV/0!	Corrosion Control Chemical Conversion \$35,000;
Total Water Treatment Expense		376,524	662,904	672,126	704,626	490,100	705,817	767,558	95,432	14.20%	Increased usage

2025 ADOPTED BUDGET

2023 ADOPTED BUDGET								INCREASE	% CHANGE	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 3.0%	
ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2022	ACTUAL 2023	BUDGET 2024	AMENDED BUDGET 2024	YTD 2024	ESTIMATED 2024	(DECREASE) 2024	2024		
								BUDGET	BUDGET		
Water Distribution Expense											
620-53644-101	FULL-TIME WAGES	24,705	22,686	24,378	24,378	11,861	24,378	21,601	(2,777)	-11.39%	Staff allocation change with DPW merger ↓
620-53644-102	PART-TIME WAGES	905	1,447	3,000	3,000	656	1,500	1,500	(1,500)	-50.00%	
620-53644-103	SOCIAL SECURITY	2,221	1,815	2,110	2,110	897	1,980	1,769	(341)	-16.16%	
620-53644-104	RETIREMENT	1,883	1,485	1,680	1,680	820	1,682	1,480	(200)	-11.90%	
620-53644-105	HEALTH INSURANCE	6,994	4,715	5,420	5,420	3,670	5,420	6,094	674	12.44%	Enrollment election changes plus 9% increase in health rates
620-53644-107	LIFE INSURANCE	18	10	12	12	6	12	8	(4)	-33.33%	Decrease in rates from RFP process locked through 2027
620-53644-108	DENTAL INSURANCE	523	395	481	481	246	481	370	(111)	-23.08%	No rate increase but impact of election changes
620-53644-109	DISABILITY INSURANCE	71	47	54	54	29	54	41	(13)	-24.07%	Decrease in rates from RFP process locked through 2027 offset by hours increase
620-53644-110	OVERTIME	-	-	200	200	-	-	-	(200)	-100.00%	No overtime anticipated
620-53644-115	MCO CONTRACT	-	-	-	-	79,846	-	-	-	#DIV/0!	Clearing account - \$0 at year end. Amount prepaid for following month shows midyear
620-53644-116	MCO - TANKS	20,812	9,270	9,000	9,000	8,304	15,989	24,652	15,652	173.91%	MCO overall contract estimated at 2.92% increase plus allocation work priorities ↓
620-53644-117	MCO - METERS	87,516	93,213	100,000	100,000	61,145	98,729	108,470	8,470	8.47%	
620-53644-118	MCO - MAINS	80,594	103,022	100,000	100,000	58,931	102,482	83,818	(16,182)	-16.18%	
620-53644-119	MCO - SERVICES	31,929	30,796	27,895	27,895	19,562	26,748	24,652	(3,243)	-11.63%	
620-53644-120	MCO - HYDRANTS	40,426	37,727	38,661	38,661	18,892	32,656	39,444	783	2.03%	
620-53644-204	WATER TESTING	3,798	13,939	7,500	7,500	9,873	21,000	17,300	9,800	130.67%	New portable Colorimeter \$3000, Testing supplies and shipping cost, DNR/EPA Requirements for 2025
620-53644-209	TELEPHONE LOCATES	35,891	14,204	15,000	15,000	6,676	12,000	15,000	-	0.00%	
620-53644-212	CLOTHING ALLOWANCE	120	120	-	-	-	-	-	-	#DIV/0!	
620-53644-213	SAFETY EQUIPMENT	19	-	1,000	1,000	289	500	1,000	-	0.00%	
620-53644-216	CONSTRUCTION MATERIALS	-	-	-	-	-	-	-	-	#DIV/0!	
620-53644-218	OPERATIONAL SUPPLIES	1,432	1,148	5,000	5,000	713	4,100	5,000	-	0.00%	
620-53644-221	SMALL EQUIPMENT	2,316	2,666	5,000	5,000	1,732	5,105	5,000	-	0.00%	
620-53644-225	SCADA	584	1,755	35,000	35,000	-	15,000	15,000	(20,000)	-57.14%	Decreased Programming needs
620-53644-247	VEHICLE	14,471	13,376	15,000	15,000	8,976	16,500	16,500	1,500	10.00%	Increase due to fuel consumption
620-53644-250	MAINTENANCE OF TANKS	18,381	7,770	30,000	30,000	3,504	19,000	40,000	10,000	33.33%	Reservoir # 2 Inspection/Repairs \$15,000, Tower # 1 Ped. Light Replacement \$20,000, General Maint. \$
620-53644-251	MAINTENANCE OF MAINS	31,358	38,101	64,000	64,000	30,937	69,000	69,000	5,000	7.81%	Increase due to contractor invoicing and parts
620-53644-252	MAINTENANCE OF SERVICES	18,823	9,345	22,000	22,000	18,821	23,000	25,000	3,000	13.64%	Increase due to contractor invoicing and parts
620-53644-253	MAINTENANCE OF METERS	4,466	2,736	5,000	5,000	4,919	5,000	5,000	-	0.00%	
620-53644-254	MAINTENANCE OF HYDRANTS	16,785	1,861	30,000	30,000	29,196	30,000	30,000	-	0.00%	
620-53644-255	BACKFLOW INSPECTION	608	-	500	500	-	-	250	(250)	-50.00%	Decrease in materials needed
620-53644-301	NEW EQUIPMENT	-	-	321,000	360,700	260,859	360,700	299,700	(21,300)	-6.64%	Tower # 1 Gen \$12,500; 5/8" Meter Cellular Conv \$220,665; 1.5" & 2" Meters \$28,335; Estimated New Meter Install \$21,000; (4) New Hydrants \$17,200;
Total Water Distribution Expense		447,649	413,649	868,891	908,591	641,360	893,016	857,649	(11,242)	-1.29%	
Customer A/R Expense											
620-53904-101	FULL-TIME WAGES	27,924	28,482	35,090	35,090	23,983	35,090	37,914	2,824	8.05%	COLA and step impact, allocation of AP Clerk impacted by change from 1 FTE vs .75FTE
620-53904-102	PART-TIME WAGES	7,655	4,576	5,000	5,000	568	568	-	(5,000)	-100.00%	AP Clerk full time vs .75 FTE in past
620-53904-103	SOCIAL SECURITY	2,724	2,306	3,090	3,090	1,709	2,751	2,923	(167)	-5.40%	Impact of wage allocations and part-time decrease
620-53904-104	RETIREMENT	2,035	2,115	2,442	2,442	1,662	2,442	2,656	214	8.76%	WRS Rate increase .05%, wage increase effects
620-53904-105	HEALTH INSURANCE	12,977	12,278	14,516	14,516	9,648	14,516	14,664	148	1.02%	Health rate increase average of 9% plus impact of election changes
620-53904-107	LIFE INSURANCE	29	23	24	24	17	24	24	-	0.00%	Decrease in rates from RFP process locked through 2027
620-53904-108	DENTAL INSURANCE	712	685	715	715	432	715	602	(113)	-15.80%	No rate increase but impact of election changes
620-53904-109	DISABILITY INSURANCE	77	68	77	77	58	77	74	(3)	-3.90%	Decrease in rates from RFP process locked through 2027 offset by hours increase
620-53904-110	OVERTIME	149	130	300	300	97	300	300	-	0.00%	Workflow management
620-53904-201	TRAINING & CONFERENCES	-	-	1,000	1,000	-	400	1,000	-	0.00%	Waiting on PSC offering of training for Utility Billing Clerk
620-53904-204	CONTRACTUAL SERVICES	1,873	300	2,040	2,040	-	2,040	2,100	60	2.94%	Itron Support split with Water
620-53904-206	OFFICE SUPPLIES	1,372	1,479	1,750	1,750	858	1,600	1,750	-	0.00%	
620-53904-214	METER READING CELLULAR	1,507	6,921	12,700	12,700	8,036	12,000	19,320	6,620	52.13%	Cellular Read Costs - increased installation of cellular endpoints
620-53904-226	POSTAGE	4,716	4,600	5,180	5,180	2,942	4,850	5,200	20	0.39%	Postage cost, increased finals
620-53904-228	SERVICE FEE/FINANCE CHARGE UT	3,570	3,782	3,900	3,900	2,699	4,025	4,175	275	7.05%	Credit card fees increasing via PSN Portal for customer payment
Total Customer A/R Expense		67,319	67,745	87,824	87,824	52,709	81,398	92,702	4,878	5.55%	FTE increase, COLA and Step along with cellular changeout of meters

2025 ADOPTED BUDGET

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2022	ACTUAL 2023	BUDGET 2024	AMENDED		ESTIMATED 2024	BUDGET 2025	INCREASE	% CHANGE	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 3.0%
					BUDGET 2024	YTD 2024			(DECREASE) 2024	2024	
									BUDGET	BUDGET	
Admin and General Expense											
620-53924-101	FULL-TIME WAGES	33,514	36,052	46,593	46,593	33,426	46,593	55,735	9,142	19.62%	COLA and step impact, appropriate allocation of hours for engineering general
620-53924-103	SOCIAL SECURITY	2,598	2,867	3,718	3,718	2,676	3,718	4,415	697	18.75%	Impact of wage increase
620-53924-104	RETIREMENT	(18,956)	16,195	3,213	3,213	2,306	3,213	3,872	659	20.51%	WRS Rate increase .05%, wage increase effects
620-53924-105	HEALTH INSURANCE	5,388	5,729	7,423	7,423	5,583	7,423	8,757	1,334	17.97%	Health rate increase average of 9% plus increased hours
620-53924-107	LIFE INSURANCE	18	17	21	21	16	21	22	1	4.76%	Decrease in rates from RFP process locked through 2027 plus impact of hours allocation
620-53924-108	DENTAL INSURANCE	517	619	657	657	510	657	692	35	5.33%	No rate increase but impact of increased wages
620-53924-109	DISABILITY INSURANCE	73	78	104	104	76	104	111	7	6.73%	Decrease in rates from RFP process locked through 2027 plus impact of hours allocation
620-53924-112	COMMISSION PER DIEM	2,050	2,050	2,000	2,000	1,600	2,000	2,000	-	0.00%	
620-53924-201	TRAINING & CONFERENCE	687	100	2,000	2,000	1,045	1,800	3,000	1,000	50.00%	Commission members interest in attending conference in 2025
620-53924-203	TELEPHONE	6,260	6,223	7,064	7,064	3,637	6,300	6,000	(1,064)	-15.06%	Removal of Spectrum service of internet
620-53924-204	CONTRACTUAL SERVICES	6,665	9,144	29,175	29,175	2,925	12,175	24,300	(4,875)	-16.71%	GIS \$10,000, Village Hall OH Allocation, ERP Rev \$5000, Large Meters/Pump \$5000, EAP \$300
620-53924-205	EQUIPMENT REPAIR	-	33	2,000	2,000	-	500	2,000	-	0.00%	
620-53924-206	OFFICE SUPPLIES	4,243	1,921	2,500	2,500	872	2,240	2,500	-	0.00%	
620-53924-207	PRINTING & REPRODUCTION	1,224	2,368	2,675	2,675	1,206	2,470	2,675	-	0.00%	Recent experience with impact of multifunctional device contract change
620-53924-208	BOOKS,SUBSCRIPTIONS	9,993	10,157	11,000	11,000	8,039	10,850	11,250	250	2.27%	GIS Allocation, CIVIC System Allocation, AWWA, WI Rural Water Association
620-53924-211	FOOD & PROVISION	32	18	50	50	25	50	50	-	0.00%	
620-53924-212	CLOTHING ALLOWANCE	-	-	-	-	224	224	244	244	#DIV/0!	
620-53924-213	SAFETY EQUIP/PROGRAM	1,118	1,313	1,040	1,040	447	1,000	1,100	60	5.77%	Cost of equipment and needs
620-53924-218	OPERATIONAL SUPPLIES	305	377	415	415	538	575	600	185	44.58%	Cost of supplies and needs
620-53924-221	SMALL EQUIPMENT	1,072	15	1,000	1,000	-	750	1,000	-	0.00%	Share of cost of new printer for customer service area
620-53924-226	POSTAGE	343	458	624	624	446	624	640	16	2.56%	
620-53924-227	PUBLIC INFORMATION	-	-	100	100	-	100	100	-	0.00%	
620-53924-229	INVESTMENT SERVICES	1,736	1,853	2,000	2,000	1,470	1,925	2,050	50	2.50%	Decreasing cash balances in Water
620-53924-230	WORKERS COMPENSATION	2,712	4,246	2,630	2,630	2,480	2,480	1,951	(679)	-25.82%	Exp mod decrease 1.24 to 1.0; Rebound now included by League
620-53924-231	PROPERTY & LIABILITY INSURANCE	17,749	20,743	22,663	22,663	22,055	22,055	24,338	1,675	7.39%	Rising property values & ~9% increase, ~4% increase in auto physical liability & ~2% in other lines
620-53924-239	OFFICE RENT	7,723	8,184	8,177	8,177	6,138	8,177	7,723	(454)	-5.55%	Based on 2023 ACFR Property Base - 33% GF, 18% Sewer, 17% Water and 32% Storm
620-53924-240	COMPUTER MAINTENANCE	-	1,974	5,000	5,000	-	1,500	2,500	(2,500)	-50.00%	Replace (1) computer and workstation in 2025, 2024 repurposed and added scanner
620-53924-242	CUSTODIAL BUILDING REPAIR/MAIN	5,555	10,428	4,200	4,200	683	9,800	7,200	3,000	71.43%	All yrs: Village Hall and MSB Allocation, updates at Village Hall
620-53924-243	CUSTODIAL - CONTRACTUAL	7,527	7,725	8,306	8,306	4,975	7,825	7,879	(427)	-5.14%	
620-53924-244	CUSTODIAL SERVICES	429	478	800	800	165	625	800	-	0.00%	
620-53924-245	CUSTODIAL-EQUIP REPAIR/MAINT	446	1,307	1,497	1,497	489	1,380	1,425	(72)	-4.81%	
620-53924-249	UTILITIES	11,970	12,199	13,649	13,649	7,199	12,750	13,362	(287)	-2.10%	
620-53924-262	LEGAL/AUDIT	9,165	11,621	15,000	15,000	8,560	14,750	40,000	25,000	166.67%	Legal & PSC charges for investigations, Water Rate Study potential (\$30K - carryover) audit fees
620-53924-350	UNCOLLECTIBLE EXPENSE	-	-	-	-	-	-	-	-	#DIV/0!	Write off deferred special assessments in excess of ten years
Total Admin and General Expense		122,156	176,492	207,294	207,294	119,812	186,654	240,291	32,997	15.92%	NOTE: ALLOCATION TO UTILITIES SEPTEMBER NOT COMPLETED (70% 2022-2024; 67% 2025)
Total Water Capital and Operating Expenses		1,974,854	2,314,156	3,017,695	3,100,045	2,107,281	3,029,174	3,173,663	163,848	5.43%	
WATER NET REVENUES/SOURCES (EXPENSES/USES)		558,982	953,598	(54,223)	(136,573)	(301,062)	(192,380)	308,599	354,942	-654.60%	

VILLAGE OF LITTLE CHUTE WATER UTILITY

	AMENDED						
	ACTUAL 2022	ACTUAL 2023	BUDGET 2024	BUDGET 2024	ACTUAL 2024	ESTIMATED 2024	BUDGET 2025
OPERATING REVENUES							
Charges for Services	2,313,270	2,541,875	2,423,800	2,423,800	1,700,151	2,512,072	2,520,900
Other	97,054	76,912	74,000	74,000	48,738	73,370	75,320
Total Operating Revenue	2,410,324	2,618,789	2,497,800	2,497,800	1,748,889	2,585,442	2,596,220
OPERATING EXPENSES							
Operation and Maintenance	1,259,971	1,585,567	1,776,473	1,776,473	1,223,768	1,747,064	1,894,155
Depreciation	485,854	498,122	545,000	545,000	408,600	515,000	530,000
Total Operating Expenses	1,745,825	2,083,689	2,321,473	2,321,473	1,632,368	2,262,064	2,424,155
OPERATING INCOME	664,500	535,099	176,327	176,327	116,521	323,378	172,065
NON-OPERATING REVENUE (EXPENSES)							
Investment Income	(27,243)	43,345	8,300	8,300	44,127	40,150	10,150
Interest Expense	(41,110)	(44,364)	(50,835)	(50,835)	(37,438)	(47,479)	(41,703)
Emergency Federal Grant	-	-	-	-	-	-	-
Other	2,518	401	-	-	850	850	-
Total Non-Operating Revenue (Expenses)	(65,835)	(618)	(42,535)	(42,535)	7,539	(6,479)	(31,553)
INCOME BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	598,664	534,482	133,792	133,792	124,061	316,899	140,512
CAPITAL CONTRIBUTIONS	137,361	595,783	450,000	450,000	-	198,000	866,000
TRANSFERS IN (OUT)	(208,445)	(208,067)	(209,500)	(209,500)	(156,150)	(209,500)	(209,500)
CHANGE IN NET POSITION	527,580	922,198	374,292	374,292	(32,089)	305,399	797,012
NET POSITION - BEGINNING OF YEAR AS RESTATED	13,759,692	14,287,272	15,209,470	15,209,470	15,209,470	15,209,470	15,514,869
NET POSITION - END OF YEAR	14,287,272	15,209,470	15,583,762	15,583,762	15,177,380	15,514,869	16,311,881
RECONCILIATION OF CHANGE IN NET POSITION TO NET CASH FROM OPERATING ACTIVITIES							
Operating Income	527,580	922,198	374,292	374,292	(32,089)	305,399	797,012
Noncash Items in Operating Income:							
Depreciation	485,854	498,122	545,000	545,000	408,600	515,000	530,000
Amortization	(9,641)	171	(6,591)	(6,591)	(11,572)	(11,571)	(9,381)
Deferred Special Assessment Write-Off	-	-	-	-	-	-	-
Capital Contributions	(137,361)	(595,783)	(450,000)	(450,000)	-	(198,000)	(866,000)
Long Term Debt	-	-	470,000	470,000	470,000	470,000	-
Fixed Assets	(152,288)	(482,847)	(428,843)	(511,193)	(269,216)	(498,107)	(488,413)
Principal Repayment	(389,547)	(392,950)	(318,432)	(318,432)	(318,432)	(318,432)	(354,517)
NET CHANGE	324,597	(51,089)	185,426	103,076	247,291	264,289	(391,299)

**VILLAGE OF LITTLE CHUTE
WATER UTILITY**

	<u>ACTUAL 2022</u>	<u>ACTUAL 2023</u>	<u>BUDGET 2024</u>	<u>AMENDED BUDGET 2024</u>	<u>ACTUAL 2024</u>	<u>ESTIMATED 2024</u>	<u>BUDGET 2025</u>
KEY RATIOS							
Debt Coverage Ratio	2.49	2.93	1.91	1.91	1.49	2.30	1.90
<1 Insufficient							
1.00 - 1.25 Adequate							
1.26-1.50 Good							
>1.50 Strong							
Days Cash on Hand	174	104	142	123	162	162	77
<30 Days Insufficient							
30 to 60 Days Adequate							
60 to 120 Days Good							
>120 Days Strong							
Debt to Plant	17%	12%	12%	12%	12%	12%	10%
<40 Low							
40% to 60% Moderate							
60% to 80% Moderately High							
>80% High							
System Profit	42%	54%	37%	37%	22%	32%	51%
Return on Rate Base	5.15%	3.95%	2.64%	2.64%	1.84%	3.76%	2.46%

VILLAGE OF LITTLE CHUTE 2025 BUDGET

WATER UTILITY
DEBT SCHEDULE

2014A Issue				2017B Issue			2016 Water Revenue		
Water				Water			Water		
Year	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2025	-	-	-	1,691.11	154.68	1,845.79	80,000.00	2,280.00	82,280.00
2026	-	-	-	1,711.73	103.94	1,815.67	80,000.00	760.00	80,760.00
2027	-	-	-	1,752.96	52.58	1,805.54	-	-	-
	-	-	-	5,155.80	311.20	5,467.00	160,000.00	3,040.00	163,040.00
2017 Safe Drinking Bonds				2019A Issue			2019 Refunding		
Water				Water			Water		
Year	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2025	58,990.57	14,499.38	73,489.95	40,000.00	5,800.00	45,800.00	55,000.00	3,300.00	58,300.00
2026	60,028.80	13,451.99	73,480.79	40,000.00	4,600.00	44,600.00	55,000.00	1,650.00	56,650.00
2027	61,085.31	12,386.19	73,471.50	40,000.00	3,400.00	43,400.00	-	-	-
2028	62,160.41	11,301.63	73,462.04	40,000.00	2,200.00	42,200.00	-	-	-
2029	63,254.43	10,197.98	73,452.41	40,000.00	1,000.00	41,000.00	-	-	-
2030	64,367.71	9,074.91	73,442.62	-	-	-	-	-	-
2031	65,500.58	7,932.06	73,432.64	-	-	-	-	-	-
2032	66,653.39	6,769.11	73,422.50	-	-	-	-	-	-
2033	67,826.49	5,585.69	73,412.18	-	-	-	-	-	-
2034	69,020.23	4,381.43	73,401.66	-	-	-	-	-	-
2035	70,234.99	3,155.99	73,390.98	-	-	-	-	-	-
2036	71,471.13	1,908.98	73,380.11	-	-	-	-	-	-
2037	72,729.02	640.01	73,369.03	-	-	-	-	-	-
	853,323.06	101,285.35	954,608.41	200,000.00	17,000.00	217,000.00	110,000.00	4,950.00	114,950.00
2020 Issue				2023 Issue			TOTAL DEBT		
Water				Water			Water		
Year	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2025	55,000.00	4,550.00	59,550.00	40,000.00	20,500.00	60,500.00	330,681.68	51,084.06	381,765.74
2026	55,000.00	3,450.00	58,450.00	40,000.00	18,500.00	58,500.00	331,740.53	42,515.93	374,256.46
2027	55,000.00	2,350.00	57,350.00	40,000.00	16,500.00	56,500.00	197,838.27	34,688.77	232,527.04
2028	60,000.00	1,800.00	61,800.00	45,000.00	14,500.00	59,500.00	207,160.41	29,801.63	236,962.04
2029	60,000.00	1,200.00	61,200.00	45,000.00	12,250.00	57,250.00	208,254.43	24,647.98	232,902.41
2030	60,000.00	600.00	60,600.00	45,000.00	10,000.00	55,000.00	169,367.71	19,674.91	189,042.62
2031	-	-	-	50,000.00	7,750.00	57,750.00	115,500.58	15,682.06	131,182.64
2032	-	-	-	50,000.00	5,250.00	55,250.00	116,653.39	12,019.11	128,672.50
2033	-	-	-	55,000.00	2,750.00	57,750.00	122,826.49	8,335.69	131,162.18
2034	-	-	-	-	-	-	69,020.23	4,381.43	73,401.66
2035	-	-	-	-	-	-	70,234.99	3,155.99	73,390.98
2036	-	-	-	-	-	-	71,471.13	1,908.98	73,380.11
2037	-	-	-	-	-	-	72,729.02	640.01	73,369.03
	345,000.00	13,950.00	358,950.00	410,000.00	108,000.00	518,000.00	2,083,478.86	248,536.55	2,332,015.41

CATEGORY
DEPARTMENT
ACCOUNT ORGANIZATION

Public Works
Storm Sewer
630

MISSION:

Operate a storm water drainage system that provides safe, dependable surface drainage in each neighborhood that can be maintained easily and at a reasonable cost. Provide planning for new developments that will not have a negative impact on existing neighborhoods including a flood protection system that will protect the residents. Improve the quality of storm water runoff working with the Northeast Wisconsin Storm Water Consortium in compliance with Environmental Protection Agency and the Wisconsin Department of Natural Resources regulations.

PERFORMANCE MEASUREMENTS

	<u>Actual 2022</u>	<u>Actual 2023</u>	<u>Projected 2024</u>	<u>Target 2025</u>
Labor hours spent on pond maintenance	410	435	435	435
Street sweeping tonnage	169	210	200	200
Billed out storm laterals	None	5	15	15
Lineal feet of storm main installed	798	6,781	7,403	8,313
Vertical feet of storm manholes installed	53	253	295	247
Number of storm inlets installed	7	58	35	22
Parcels receiving new storm laterals	0	31	63	31

2025 GOALS

1. Public education of storm runoff and detention.
2. Inspect storm basins and reconstruct failing structures.
3. Perform preventative maintenance to ensure maximum flow usage.
4. Continue to remove unwanted species and pests from ponds.
5. Continue maintaining native prairie plants around ponds.
6. Do control burn around storm ponds to help native prairie plants grow.
7. Continue maintaining aquatic plants in ponds.
8. Encourage employee education.
9. Review site plans and issue erosion control permits.

SIGNIFICANT PROGRAM/COST CHANGES

Purchase of boat and accessories for dredging, invasive vegetation, and embankment work.

PERSONNEL CHANGES/JUSTIFICATION

None

2024 ACHIEVEMENTS

1. Inspected and cleaned storm basins on public streets.
2. Removed unwanted species around ponds to ensure aquatic plants growth.
3. Transplanted aquatic plants to help reduce the cost of new plants.
4. Reviewed site plans and issued erosion control permits.
5. Swept streets at regular intervals to provide a clean environment and reduce sediment going into our waterways.

CAPITAL OUTLAY

Stormwater Infrastructure:

- a. Ebben Storm Phase IV (Holland Road to Cherryvale Avenue) \$2,042,000
- b. Trash Pump (addition to fleet) \$60,000

2025 ADOPTED BUDGET											
ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2022	ACTUAL 2023	BUDGET 2024	AMENDED		ESTIMATED 2024	BUDGET 2025	INCREASE	% CHANGE	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 3.0%
					BUDGET 2024	YTD 2024			(DECREASE) 2024	2024	
									BUDGET	BUDGET	
STORMWATER UTILITY											
Stormwater Revenue and Sources of Funds											
630-32290	STORMWATER PERMITS	8,159	14,133	7,000	7,000	7,167	9,962	8,000	1,000	14.29%	Varies based on development
630-33290	STATE GRANT	117,800	-	-	-	-	-	-	-	#DIV/0!	Vandenbroek Pond
630-34449	RESIDENTIAL-MULTI FAMILY	81,609	83,414	82,000	82,000	55,845	83,000	83,500	1,500	1.83%	
630-34450	RESIDENTIAL	356,723	344,742	355,000	355,000	229,034	345,000	347,000	(8,000)	-2.25%	
630-34451	COMMERCIAL	549,915	576,440	565,000	565,000	398,195	575,000	580,000	15,000	2.65%	Increased development
630-34452	INDUSTRIAL	159,842	188,733	175,000	175,000	138,262	195,000	200,000	25,000	14.29%	Increased development
630-34464	PUBLIC AUTHORITY	118,481	138,676	125,000	125,000	92,513	138,000	138,000	13,000	10.40%	Outagamie County Landfill aerial audit correction increasing impervious area
630-34470	FORFEITED DISCOUNTS(PENALTIES)	4,629	2,699	3,800	3,800	1,684	2,700	2,800	(1,000)	-26.32%	
630-34475	OTHER OPERATING REVENUE	32,345	38,900	500	500	-	400	500	-	0.00%	TDS Metrocom Permits
630-34521	MISC NON OPERATING INC-UTILIT	-	16,432	-	-	366	366	-	-	#DIV/0!	
630-36101	INTEREST ON INVESTMENTS	45,071	76,893	25,000	25,000	97,502	120,000	35,000	10,000	40.00%	
630-36103	INTEREST ON ADVANCE	26,445	26,445	26,445	26,445	17,630	26,445	26,445	-	0.00%	
630-37901	INTEREST ON SPECIAL ASSESSMENT	278	148	40	40	21	130	125	85	212.50%	Amount of outstanding storm assessments decreasing
630-38621	DAMAGE TO VILLAGE PROPERTY	-	-	-	-	14,057	14,057	-	-	#DIV/0!	Insurance reimbursement April storm event
630-39500	GAIN/LOSS ON INVESTMENTS	(161,999)	49,715	-	-	44,694	10,000	-	-	#DIV/0!	Unrealized loss only due to markets; assets planned to be held to maturity
630-39519	INTEREST INCOME	3,505	2,917	-	-	391	391	-	-	#DIV/0!	Spiering's Bankruptcy settled
630-39600	CAPITAL CONTRIBUTIONS	142,624	1,109,834	1,030,000	1,030,000	-	337,000	2,539,000	1,509,000	146.50%	22 Quiet Zone & Cherryvale 23 Randolph, 24 Evergreen Dr III & Founders Est; 24 Evantra, Ebben IV
Total Stormwater Revenue and Sources of Funds		1,485,428	2,670,122	2,394,785	2,394,785	1,097,363	1,857,451	3,960,370	1,565,585	65.37%	

2025 ADOPTED BUDGET

2023 ADOPTED BUDGET								INCREASE	% CHANGE		
ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2022	ACTUAL 2023	AMENDED		YTD 2024	ESTIMATED 2024	(DECREASE) 2024	2024	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 3.0%	
				BUDGET 2024	BUDGET 2024			BUDGET	BUDGET		
Stormwater Capital Projects											
Miami Circle											
630-51109-101	FULL-TIME WAGES	-	-	1,839	1,839	-	1,839	3,286	1,447	78.68%	Project planning ↓
630-51109-103	SOCIAL SECURITY	-	-	140	140	-	140	251	111	79.29%	
630-51109-104	RETIREMENT	-	-	126	126	-	126	228	102	80.95%	
630-51109-105	HEALTH INSURANCE	-	-	534	534	-	534	903	369	69.10%	
630-51109-107	LIFE INSURANCE	-	-	1	1	-	1	1	-	0.00%	
630-51109-108	DENTAL INSURANCE	-	-	36	36	-	36	56	20	55.56%	
630-51109-109	DISABILITY INSURANCE	-	-	3	3	-	3	6	3	100.00%	
Orchard Lane											
630-51110-101	FULL-TIME WAGES	-	-	-	-	-	-	411	411	#DIV/0!	Project planning ↓
630-51110-103	SOCIAL SECURITY	-	-	-	-	-	-	31	31	#DIV/0!	
630-51110-104	RETIREMENT	-	-	-	-	-	-	29	29	#DIV/0!	
630-51110-105	HEALTH INSURANCE	-	-	-	-	-	-	111	111	#DIV/0!	
630-51110-107	LIFE INSURANCE	-	-	-	-	-	-	-	-	#DIV/0!	
630-51110-108	DENTAL INSURANCE	-	-	-	-	-	-	7	7	#DIV/0!	
630-51110-109	DISABILITY INSURANCE	-	-	-	-	-	-	-	-	#DIV/0!	
630-51110-204	CONTRACTUAL SERVICES	-	-	-	-	-	-	1,350	1,350	#DIV/0!	Televising pipe inspection, soil borings
Bittersweet Court											
630-51114-101	FULL-TIME WAGES	-	-	-	-	-	-	1,234	1,234	#DIV/0!	Project planning ↓
630-51114-103	SOCIAL SECURITY	-	-	-	-	-	-	95	95	#DIV/0!	
630-51114-104	RETIREMENT	-	-	-	-	-	-	85	85	#DIV/0!	
630-51114-105	HEALTH INSURANCE	-	-	-	-	-	-	344	344	#DIV/0!	
630-51114-107	LIFE INSURANCE	-	-	-	-	-	-	-	-	#DIV/0!	
630-51114-108	DENTAL INSURANCE	-	-	-	-	-	-	21	21	#DIV/0!	
630-51114-109	DISABILITY INSURANCE	-	-	-	-	-	-	2	2	#DIV/0!	
630-51114-204	CONTRACTUAL SERVICES	-	-	-	-	-	-	150	150	#DIV/0!	Soil borings
Pheasant Run											
630-51140-101	FULL-TIME WAGES	-	-	15,132	15,132	-	-	-	(15,132)	-100.00%	Project not moving forward ↓
630-51140-103	SOCIAL SECURITY	-	-	1,158	1,158	-	-	-	(1,158)	-100.00%	
630-51140-104	RETIREMENT	-	-	1,041	1,041	-	-	-	(1,041)	-100.00%	
630-51140-105	HEALTH INSURANCE	-	-	4,326	4,326	-	-	-	(4,326)	-100.00%	
630-51140-107	LIFE INSURANCE	-	-	7	7	-	-	-	(7)	-100.00%	
630-51140-108	DENTAL INSURANCE	-	-	280	280	-	-	-	(280)	-100.00%	
630-51140-109	DISABILITY INSURANCE	-	-	34	34	-	-	-	(34)	-100.00%	
630-51140-263	CONSTRUCTION	-	-	-	12,532	-	-	-	-	#DIV/0!	
Ebben Trail & Storm Phase III											
630-51216-101	FULL-TIME WAGES	-	-	26,537	26,537	692	26,537	7,131	(19,406)	-73.13%	2024 Project ↓
630-51216-103	SOCIAL SECURITY	-	-	2,030	2,030	50	2,030	545	(1,485)	-73.15%	
630-51216-104	RETIREMENT	-	-	1,824	1,824	48	1,824	494	(1,330)	-72.92%	
630-51216-105	HEALTH INSURANCE	-	-	7,684	7,684	202	7,684	1,508	(6,176)	-80.37%	
630-51216-107	LIFE INSURANCE	-	-	13	13	0	13	3	(10)	-76.92%	
630-51216-108	DENTAL INSURANCE	-	-	513	513	14	513	88	(425)	-82.85%	
630-51216-109	DISABILITY INS	-	-	59	59	2	59	14	(45)	-76.27%	
630-51216-204	CONTRACTUAL SERVICES	-	-	-	-	37,119	40,000	-	-	#DIV/0!	
630-51216-263	CONSTRUCTION	-	-	2,404,840	2,404,840	-	2,364,840	-	(2,404,840)	-100.00%	
Buchanan Street - OO to Main											
630-51222-101	FULL-TIME WAGES	-	-	-	-	1,934	2,031	-	-	#DIV/0!	Project completed ↓
630-51222-103	SOCIAL SECURITY	-	-	-	-	146	153	-	-	#DIV/0!	
630-51222-104	RETIREMENT	-	-	-	-	137	144	-	-	#DIV/0!	
630-51222-105	HEALTH INSURANCE	-	-	-	-	563	591	-	-	#DIV/0!	
630-51222-107	LIFE INSURANCE	-	-	-	-	1	1	-	-	#DIV/0!	
630-51222-108	DENTAL INSURANCE	-	-	-	-	37	39	-	-	#DIV/0!	
630-51222-109	DISABILITY INSURANCE	-	-	-	-	4	4	-	-	#DIV/0!	
630-51222-110	OVERTIME	-	-	-	-	58	61	-	-	#DIV/0!	

2025 ADOPTED BUDGET

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2022	ACTUAL 2023	BUDGET 2024	AMENDED		YTD 2024	ESTIMATED 2024	BUDGET 2025	INCREASE	% CHANGE	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 3.0%
					BUDGET 2024					(DECREASE) 2024	2024	
										BUDGET	BUDGET	
Arthur Street												Project planning
630-51234-101	FULL-TIME WAGES	-	-	761	761		30	761	2,260	1,499	196.98%	↓
630-51234-103	SOCIAL SECURITY	-	-	60	60		2	60	173	113	188.33%	
630-51234-104	RETIREMENT	-	-	52	52		2	52	156	104	200.00%	
630-51234-105	HEALTH INSURANCE	-	-	219	219		9	219	661	442	201.83%	
630-51234-107	LIFE INSURANCE	-	-	-	-		0	-	1	1	#DIV/0!	
630-51234-108	DENTAL INSURANCE	-	-	15	15		0	15	42	27	180.00%	
630-51234-109	DISABILITY INSURANCE	-	-	1	1		0	1	4	3	300.00%	2024 Project
Founders Estate												↓
630-51235-101	FULL-TIME WAGES	-	-	8,356	8,356		5,450	8,356	934	(7,422)	-88.82%	
630-51235-103	SOCIAL SECURITY	-	-	639	639		485	733	72	(567)	-88.73%	
630-51235-104	RETIREMENT	-	-	575	575		457	660	64	(511)	-88.87%	
630-51235-105	HEALTH INSURANCE	-	-	2,408	2,408		1,679	2,408	247	(2,161)	-89.74%	
630-51235-107	LIFE INSURANCE	-	-	4	4		3	4	-	(4)	-100.00%	
630-51235-108	DENTAL INSURANCE	-	-	162	162		119	162	16	(146)	-90.12%	↓
630-51235-109	DISABILITY INSURANCE	-	-	19	19		13	19	1	(18)	-94.74%	
630-51235-110	OVERTIME	-	-	-	-		1,169	1,230	-	-	#DIV/0!	
Ebben Trail Phase IV												Project planning
630-51237-101	FULL-TIME WAGES	-	-	1,910	1,910		-	-	4,227	2,317	121.31%	↓
630-51237-103	SOCIAL SECURITY	-	-	146	146		-	-	322	176	120.55%	
630-51237-104	RETIREMENT	-	-	132	132		-	-	293	161	121.97%	
630-51237-105	HEALTH INSURANCE	-	-	548	548		-	-	1,139	591	107.85%	
630-51237-107	LIFE INSURANCE	-	-	-	-		-	-	1	1	#DIV/0!	
630-51237-108	DENTAL INSURANCE	-	-	36	36		-	-	73	37	102.78%	
630-51237-109	DISABILITY INSURANCE	-	-	4	4		-	-	9	5	125.00%	↓
630-51237-263	CONSTRUCTION	-	-	-	-		-	-	504,436	504,436	#DIV/0!	
Total Stormwater Capital Projects		-	-	2,484,204	2,496,736		50,423	2,463,883	533,515	(2,449,773)	-98.61%	
Storm Financing Expense												
630-53440-403	DEPRECIATION	460,029	472,334	500,000	500,000		374,400	500,000	510,000	10,000	2.00%	Increased assets both constructed by Village and contributed
630-53440-410	VANDENBROEK DISTRICT BASE	3,164	3,229	4,844	4,844		3,227	3,227	4,844	-	0.00%	Reduced fee in 2021-2024, anticipate to increase again in 2025
630-53440-427	INTEREST ON LONG TERM DEBT	61,114	57,526	100,368	100,368		88,201	105,125	84,202	(16,166)	-16.11%	Debt issuance for large project
630-53440-428	DEBT DISCOUNT AMORTIZATION	1,195	23,440	895	895		895	895	895	-	0.00%	
630-53440-434	AMORTIZATION/REFUNDING LOSS	(10,522)	(9,456)	(6,921)	(6,921)		(19,659)	(19,659)	(16,388)	(9,467)	136.79%	Decreasing as issue is paid off
630-53440-435	NONOPERATING EXPENSE	98,880	-	-	-		-	-	-	-	#DIV/0!	Vandenbroek Pond pavement work
Total Storm Financing Expense		613,860	547,074	599,186	599,186		447,064	589,588	583,553	(15,633)	-2.61%	
Storm Pond Maintenance Expense												
630-53441-101	FULL-TIME WAGES	23,427	20,776	63,780	63,780		22,700	39,805	33,154	(30,626)	-48.02%	COLA and step impact, decrease in hours with environmental specialist replacement
630-53441-102	PART-TIME WAGES	7	-	-	-		-	-	-	-	#DIV/0!	
630-53441-103	SOCIAL SECURITY	1,626	1,551	4,878	4,878		1,684	2,968	2,611	(2,267)	-46.47%	Impact of hours decrease
630-53441-104	RETIREMENT	(29,679)	34,735	4,370	4,370		1,605	2,822	2,289	(2,081)	-47.62%	WRS Rate increase 1.5% offset by hours decrease
630-53441-105	HEALTH INSURANCE	5,986	5,445	20,528	20,528		7,620	13,451	10,205	(10,323)	-50.29%	Health rate increase average of 11.3% plus impact of decreased hours
630-53441-107	LIFE INSURANCE	15	12	39	39		14	24	14	(25)	-64.10%	
630-53441-108	DENTAL INSURANCE	455	454	1,639	1,639		548	968	633	(1,006)	-61.38%	No rate increase but impact of hour changes
630-53441-109	DISABILITY INSURANCE	53	44	141	141		53	93	64	(77)	-54.61%	No rate increase but impact of hour changes
630-53441-110	OVERTIME	-	-	-	-		538	1,076	1,000	1,000	#DIV/0!	Recent rain events require more storm pond monitoring
630-53441-204	CONTRACTUAL SERVICES	6,101	3,011	6,700	10,200		12,662	12,700	6,900	200	2.99%	2023-2024 carryover was for McMahon consulting for storm ponds
630-53441-212	CLOTHING ALLOWANCE	168	168	170	170		198	198	198	28	16.47%	No change in personnel allocation or clothing allowance adjusted to actual
630-53441-218	OPERATIONAL SUPPLIES	322	158	1,500	1,500		578	1,500	1,500	-	0.00%	
630-53441-227	PUBLIC INFORMATION	-	-	200	200		-	200	200	-	0.00%	
630-53441-247	VEHICLE	3,236	1,524	1,500	1,500		2,375	2,400	2,300	800	53.33%	More repairs to the jetter due to age of equipment
630-53441-249	UTILITIES	8,189	7,438	8,000	8,000		7,488	11,200	10,800	2,800	35.00%	Rain increase caused higher utilities expense
630-53441-253	MAINTENANCE OF PONDS	8,994	7,093	30,000	52,900		11,260	52,900	33,400	3,400	11.33%	\$2500 boat & accessories (split collection), dredging, invasive vegetation, embankment work
630-53441-261	ENGINEERING	-	-	500	500		-	500	500	-	0.00%	
630-53441-263	CONSTRUCTION	-	-	5,000	5,000		-	5,000	5,000	-	0.00%	Unexpected small issues that need to be addressed
630-53441-301	NEW EQUIPMENT	-	-	-	-		-	-	60,000	60,000	#DIV/0!	Trash Pump - used when power is lost, equipment malfunction or maint items
Total Storm Pond Maintenance Expense		28,899	82,407	148,945	175,345		69,322	147,805	170,768	21,823	14.65%	

2025 ADOPTED BUDGET

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2022	ACTUAL 2023	BUDGET 2024	AMENDED		ESTIMATED 2024	BUDGET 2025	INCREASE	% CHANGE	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 3.0%
					BUDGET 2024	YTD 2024			(DECREASE) 2024	2024	
									BUDGET	BUDGET	
Storm Collection Expense											
630-53442-101	FULL-TIME WAGES	107,697	114,539	70,295	70,295	71,516	97,023	122,392	52,097	74.11%	COLA and step impact, decrease in hours with environmental specialist replacement
630-53442-102	PART-TIME WAGES	447	29	500	500	-	-	500	-	0.00%	
630-53442-103	SOCIAL SECURITY	8,541	8,740	5,429	5,429	5,159	6,978	9,483	4,054	74.67%	Impact of increase in hours
630-53442-104	RETIREMENT	7,614	7,422	4,831	4,831	4,950	6,712	8,523	3,692	76.42%	WRS Rate increase .05% plus increase in hours
630-53442-105	HEALTH INSURANCE	35,691	30,786	20,815	20,815	22,770	31,258	36,155	15,340	73.70%	Health rate increase average of 9% plus impact of increased hours
630-53442-107	LIFE INSURANCE	81	61	40	40	40	54	57	17	42.50%	No rate increase but impact of increased wages
630-53442-108	DENTAL INSURANCE	2,782	2,604	1,647	1,647	1,714	2,336	2,252	605	36.73%	
630-53442-109	DISABILITY INSURANCE	288	233	155	155	165	226	243	88	56.77%	
630-53442-110	OVERTIME	99	-	150	150	438	636	500	350	233.33%	Increased overtime due to storm reaction impacts
630-53442-201	TRAINING & CONFERENCE	-	63	1,000	1,000	-	1,000	1,000	-	0.00%	
630-53442-204	CONTRACTUAL SERVICES	16,533	16,299	18,000	18,000	10,843	18,000	18,500	500	2.78%	
630-53442-209	TELEPHONE LOCATES	24,662	9,294	10,000	10,000	5,167	10,000	10,000	-	0.00%	
630-53442-212	CLOTHING ALLOWANCE	421	386	500	500	154	500	500	-	0.00%	
630-53442-213	SAFETY EQUIPMENT	75	66	150	150	65	150	150	-	0.00%	
630-53442-216	CONSTRUCTION MATERIALS	1,798	1,011	1,500	1,500	2,730	2,900	1,500	-	0.00%	Cleaning up storm laterals hit by TDS (billed) or others that cannot be identified
630-53442-218	OPERATIONAL SUPPLIES	323	980	1,000	1,000	230	1,000	1,000	-	0.00%	
630-53442-247	VEHICLE	24,275	31,783	25,000	25,000	21,391	25,000	25,000	-	0.00%	
630-53442-249	UTILITIES	259	242	-	-	-	260	260	260	#DIV/0!	Bulk water jetter
630-53442-251	MAINTENANCE OF MAINS	4,136	5,217	5,100	5,100	789	5,100	7,600	2,500	49.02%	\$2500 for boat & accessories split with ponds
630-53442-260	EASEMENT	150	150	150	150	150	150	150	-	0.00%	
630-53442-261	ENGINEERING	-	-	1,000	1,000	-	1,000	1,000	-	0.00%	
630-53442-263	CONSTRUCTION	-	-	2,000	2,000	-	2,000	2,000	-	0.00%	Unexpected small issues that need to be addressed
630-53442-301	NEW EQUIPMENT	-	-	-	-	-	-	-	-	#DIV/0!	
Total Storm Collection Expense		235,874	229,906	169,262	169,262	148,271	212,283	248,765	79,503	46.97%	Impact of reduction in hours
Storm Customer A/R Expense											
630-53443-101	FULL-TIME WAGES	28,333	28,479	35,090	35,090	23,979	35,090	37,914	2,824	8.05%	COLA and step impact, allocation of AP Clerk impacted by change from 1 FTE vs .75FTE
630-53443-102	PART-TIME WAGES	7,655	4,576	5,000	5,000	568	568	-	(5,000)	-100.00%	No part-time since AP Clerk is now FT from .75 FTE
630-53443-103	SOCIAL SECURITY	2,723	2,306	3,067	3,067	1,709	3,067	2,923	(144)	-4.70%	Reduction in part-time hours
630-53443-104	RETIREMENT	2,035	2,115	2,421	2,421	1,661	2,421	2,656	235	9.71%	WRS Rate increase .05%, wage increase effects
630-53443-105	HEALTH INSURANCE	12,976	12,277	14,516	14,516	9,646	14,516	14,664	148	1.02%	Health rate increase average of 9% plus impact of election changes
630-53443-107	LIFE INSURANCE	29	22	24	24	16	24	24	-	0.00%	
630-53443-108	DENTAL INSURANCE	711	686	715	715	433	715	602	(113)	-15.80%	Rate decrease locked in through 2027
630-53443-109	DISABILITY INSURANCE	77	68	77	77	58	77	74	(3)	-3.90%	No rate increase but impact of increased wages
630-53443-110	OVERTIME	149	130	300	300	97	300	300	-	0.00%	Workflow management
630-53443-206	OFFICE SUPPLIES	1,372	1,479	1,800	1,800	858	1,675	1,800	-	0.00%	
630-53443-226	POSTAGE	4,500	4,527	5,140	5,140	2,942	4,840	5,170	30	0.58%	Postage cost, increased finals
630-53443-228	SERVICE FEE/FINANCE CHARGE UT	3,570	3,782	3,850	3,850	2,699	4,048	4,200	350	9.09%	Credit card fees for payment option with PSN continues to increase
Total Storm Customer A/R Expense		64,130	60,446	72,000	72,000	44,666	67,341	70,327	(1,673)	-2.32%	Increase in FTE, postage and credit card fees

2025 ADOPTED BUDGET

2023 ADOP TED BUDGET								INCREASE	% CHANGE	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 3.0%	
ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2022	ACTUAL 2023	BUDGET 2024	AMENDED BUDGET 2024	YTD 2024	ESTIMATED 2024	(DECREASE) 2024	2024		
								BUDGET	BUDGET		
Storm Admin and General Expense											
630-53444-101	FULL-TIME WAGES	65,900	77,728	83,143	83,143	58,749	83,143	69,876	(13,267)	-15.96%	COLA and step impact, appropriate allocation of hours for engineering general
630-53444-102	PART-TIME WAGES	8,825	-	-	-	-	-	-	-	#DIV/0!	
630-53444-103	SOCIAL SECURITY	5,471	5,790	6,361	6,361	4,487	6,361	5,345	(1,016)	-15.97%	
630-53444-104	RETIREMENT	4,113	5,176	5,735	5,735	4,053	5,735	4,857	(878)	-15.31%	
630-53444-105	HEALTH INSURANCE	10,714	12,421	12,760	12,760	9,486	12,760	10,374	(2,386)	-18.70%	
630-53444-107	LIFE INSURANCE	33	29	34	34	22	34	23	(11)	-32.35%	
630-53444-108	DENTAL INSURANCE	909	1,161	1,055	1,055	800	1,055	663	(392)	-37.16%	
630-53444-109	DISABILITY INSURANCE	155	168	185	185	135	185	139	(46)	-24.86%	
630-53444-110	OVERTIME	-	59	-	-	-	-	-	-	#DIV/0!	
630-53444-201	TRAINING & CONFERENCE	1,035	422	1,500	1,500	560	1,200	1,500	-	0.00%	Impacts of COVID
630-53444-203	TELEPHONE	4,807	5,070	5,200	5,200	2,607	3,910	4,000	(1,200)	-23.08%	Contract for reduced costs with AT&T
630-53444-204	CONTRACTUAL SERVICES	15,735	17,379	14,000	14,000	5,454	13,750	14,200	200	1.43%	GIS, Leaf Study with the League complete, EAP
630-53444-205	EQUIPMENT REPAIRS	-	59	825	825	-	500	825	-	0.00%	
630-53444-206	OFFICE SUPPLIES	1,363	1,269	1,550	1,550	862	1,475	1,550	-	0.00%	
630-53444-207	PRINTING & REPRODUCTION	2,162	4,279	6,000	6,000	2,184	4,368	4,800	(1,200)	-20.00%	
630-53444-208	BOOKS,SUBSCRIPTIONS	13,022	13,415	14,600	14,600	11,948	14,600	14,900	300	2.05%	Civic Systems, GIS Software
630-53444-211	FOOD & PROVISIONS	56	32	50	50	43	50	50	-	0.00%	
630-53444-212	CLOTHING ALLOWANCE	-	(4)	-	-	224	224	224	224	#DIV/0!	Environmental Specialist proration at retirement
630-53444-213	SAFETY EQUIP/PROGRAM	1,976	2,372	3,000	3,000	806	2,750	3,000	-	0.00%	
630-53444-218	OPERATIONAL SUPPLIES	601	815	1,300	1,300	975	1,250	1,325	25	1.92%	
630-53444-221	SMALL EQUIPMENT	1,891	1,008	2,750	2,750	-	200	2,750	-	0.00%	Share of cost of new printer for customer service area
630-53444-225	OTHER (PERMITS)	3,320	3,375	3,600	3,600	3,435	3,600	3,600	-	0.00%	MS4 Permit, NEWSC Membership
630-53444-226	POSTAGE	362	485	750	750	583	750	770	20	2.67%	Postage for finals charged to Customer A/R
630-53444-227	PUBLIC INFORMATION	-	-	600	600	-	-	600	-	0.00%	
630-53444-229	INVESTMENT SERVICES	5,209	5,022	5,700	5,700	3,610	5,575	5,700	-	0.00%	
630-53444-230	WORKERS COMPENSATION INSURANCE	8,820	12,643	9,328	9,328	8,728	8,728	8,212	(1,116)	-11.96%	Exp mod decrease 1.24 to 1.0; Rebound now included by League
630-53444-231	PROPERTY & LIABILITY INSURANCE	9,233	10,560	11,332	11,332	11,348	11,348	12,954	1,622	14.31%	Rising property values & ~9% increase, ~4% increase in auto physical liability & ~2% in other lines
630-53444-239	RENT	13,629	14,988	14,992	14,992	11,241	14,992	14,537	(455)	-3.03%	Based on 2023 ACFR Property Base - 33% GF, 18% Sewer, 17% Water and 32% Storm
630-53444-242	CUSTODIAL-BLDG REPAIR/MAINT	9,824	18,849	1,544	1,544	1,238	15,400	5,510	3,966	256.87%	Based on 2023 ACFR Property Base - 33% GF, 18% Sewer, 17% Water and 32% Storm, VH updates
630-53444-243	CUSTODIAL-CONTRACTUAL	12,314	13,967	15,228	15,228	8,995	14,750	15,175	(53)	-0.35%	
630-53444-244	CUSTODIAL-OPERATIONAL SUPPLIES	755	864	1,127	1,127	300	990	1,099	(28)	-2.48%	
630-53444-245	CUSTODIAL-EQUIP REPAIR/MAINT	790	2,359	3,745	3,745	882	2,650	2,683	(1,062)	-28.36%	Based on 2023 ACFR Property Base - 33% GF, 18% Sewer, 17% Water and 32% Storm
630-53444-249	BUILDING UTILITIES	21,169	22,046	24,796	24,796	13,007	24,250	25,152	356	1.44%	
630-53444-262	LEGAL/AUDIT	13,874	14,331	19,000	19,000	16,062	19,900	16,000	(3,000)	-15.79%	Allocation for Audit Fees based on allocation note above/Legal Spierings in 2024
630-53444-350	UNCOLLECTIBLE ACCOUNT EXPENSE	-	-	-	-	-	-	-	-	#DIV/0!	Write off deferred special assessments in excess of ten years
Total Storm Admin and General Expense		238,066	268,137	271,790	271,790	182,826	276,483	252,393	(19,397)	-7.14%	NOTE: ALLOCATION TO UTILITIES SEPTEMBER NOT COMPLETED (70% 2022-2024; 67% 2025)
Total Stormwater Capital and Operating Expenses		1,180,829	1,187,969	3,745,387	3,784,319	942,571	3,757,383	1,859,321	(1,886,066)	-50.36%	
STORMWATER NET REVENUES/SOURCES (EXPENSES/USES)		304,599	1,482,153	(1,350,602)	(1,389,534)	154,791	(1,899,932)	2,101,049	3,451,651	-255.56%	

**VILLAGE OF LITTLE CHUTE
STORMWATER UTILITY**

	AMENDED						
	ACTUAL 2022	ACTUAL 2023	BUDGET 2024	BUDGET 2024	ACTUAL 2024	ESTIMATED 2024	BUDGET 2025
OPERATING REVENUES							
Charges for Services	1,274,730	1,346,137	1,309,000	1,309,000	921,018	1,345,962	1,356,500
Other	36,976	41,598	4,300	4,300	1,684	3,100	3,300
Total Operating Revenue	1,311,706	1,387,735	1,313,300	1,313,300	922,701	1,349,062	1,359,800
OPERATING EXPENSES							
Operation and Maintenance	570,131	644,125	666,841	693,241	448,311	707,139	687,097
Depreciation	460,029	472,334	500,000	500,000	374,400	500,000	510,000
Total Operating Expenses	1,030,160	1,116,459	1,166,841	1,193,241	822,711	1,207,139	1,197,097
OPERATING INCOME	281,546	271,277	146,459	120,059	99,990	141,923	162,703
NON-OPERATING REVENUE (EXPENSES)							
Investment Income	(86,702)	156,122	51,485	51,485	160,239	156,966	61,570
Interest Expense	(51,788)	(71,511)	(94,342)	(94,342)	(69,437)	(86,361)	(68,709)
Grant Income	117,800	-	-	-	-	-	-
Sale of Village Property	-	-	-	-	-	-	-
Other	(98,880)	16,432	-	-	14,423	14,423	-
Total Non-Operating Revenue (Expenses)	(119,570)	101,043	(42,857)	(42,857)	105,225	85,028	(7,139)
INCOME BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	161,976	372,320	103,602	77,202	205,215	226,951	155,564
CAPITAL CONTRIBUTIONS	142,624	1,109,834	1,030,000	1,030,000	-	337,000	2,539,000
TRANSFERS IN (OUT)	-	-	-	-	-	-	-
CHANGE IN NET POSITION	304,599	1,482,154	1,133,602	1,107,202	205,215	563,951	2,694,564
NET POSITION - BEGINNING OF YEAR AS RESTATED	27,215,743	27,520,342	29,002,495	29,002,495	29,002,495	29,002,495	29,566,446
NET POSITION - END OF YEAR	27,520,342	29,002,495	30,136,097	30,109,697	29,207,710	29,566,446	32,261,010
RECONCILIATION OF CHANGE IN NET POSITION TO NET CASH FROM OPERATING ACTIVITIES							
Operating Income	304,599	1,482,154	1,133,602	1,107,202	205,215	563,951	2,694,564
Noncash Items in Operating Income:							
Depreciation	460,029	472,334	500,000	500,000	374,400	500,000	510,000
Amortization	(9,327)	13,985	(6,026)	(6,026)	(18,764)	(18,764)	(15,493)
Deferred Special Assessment Write-Off	-	-	-	-	-	-	-
Capital Contributions	(142,624)	(1,109,834)	(1,030,000)	(1,030,000)	-	(337,000)	(2,539,000)
Long Term Debt/Advance to other funds	-	-	-	-	-	-	-
Fixed Assets	(436,625)	(544,466)	(2,484,204)	(2,496,736)	(50,423)	(2,463,883)	(593,515)
Principal Repayment	(304,500)	(301,886)	(249,503)	(249,503)	(249,503)	(249,503)	(250,275)
NET CHANGE	(128,448)	12,287	(2,136,131)	(2,175,063)	260,925	(2,005,199)	(193,719)

**VILLAGE OF LITTLE CHUTE
STORMWATER UTILITY**

	<u>ACTUAL 2022</u>	<u>ACTUAL 2023</u>	<u>BUDGET 2024</u>	<u>AMENDED BUDGET 2024</u>	<u>ACTUAL 2024</u>	<u>ESTIMATED 2024</u>	<u>BUDGET 2025</u>
KEY RATIOS							
Debt Coverage Ratio	1.80	1.78	1.50	1.44	1.36	1.71	1.61
<1 Insufficient							
1.00 - 1.25 Adequate							
1.26-1.50 Good							
>1.50 Strong							
Days Cash on Hand	1,340	1,417	238	238	1,363	939	841
<30 Days Insufficient							
30 to 60 Days Adequate							
60 to 120 Days Good							
>120 Days Strong							
Debt to Plant	9%	8%	7%	7%	7%	7%	6%
<40 Low							
40% to 60% Moderate							
60% to 80% Moderately High							
>80% High							
System Profit	47%	61%	46%	44%	63%	54%	49%
Return on Rate Base	1.08%	5.08%	3.66%	3.57%	0.66%	1.82%	8.61%

VILLAGE OF LITTLE CHUTE 2025 BUDGET

STORM UTILITY
DEBT SCHEDULE

2016 Storm Revenue				2010 Clean Water Fund			2019 Refunding		
Storm				Storm			Storm		
Year	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2025	84,000.00	27,120.00	111,120.00	26,894.29	3,131.75	30,026.04	105,000.00	3,150.00	108,150.00
2026	84,000.00	25,440.00	109,440.00	27,742.27	2,270.38	30,012.65	-	-	-
2027	92,000.00	23,542.00	115,542.00	28,616.98	1,381.89	29,998.87	-	-	-
2028	92,000.00	21,426.00	113,426.00	29,519.28	465.37	29,984.65	-	-	-
2029	96,000.00	19,168.00	115,168.00	-	-	-	-	-	-
2030	100,000.00	16,718.00	116,718.00	-	-	-	-	-	-
2031	100,000.00	14,118.00	114,118.00	-	-	-	-	-	-
2032	104,000.00	11,364.00	115,364.00	-	-	-	-	-	-
2033	108,000.00	8,340.00	116,340.00	-	-	-	-	-	-
2034	112,000.00	5,040.00	117,040.00	-	-	-	-	-	-
2035	112,000.00	1,680.00	113,680.00	-	-	-	-	-	-
	1,084,000.00	173,956.00	1,257,956.00	112,772.82	7,249.39	120,022.21	105,000.00	3,150.00	108,150.00

2020 G O Note				2023 G O Note			TOTAL DEBT		
Storm				Storm			Storm		
Year	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2025	55,000.00	3,300.00	58,300.00	100,000.00	47,500.00	147,500.00	370,894.29	84,201.75	455,096.04
2026	55,000.00	2,200.00	57,200.00	105,000.00	42,500.00	147,500.00	271,742.27	72,410.38	344,152.65
2027	55,000.00	1,650.00	56,650.00	110,000.00	37,250.00	147,250.00	285,616.98	63,823.89	349,440.87
2028	55,000.00	1,100.00	56,100.00	115,000.00	31,750.00	146,750.00	291,519.28	54,741.37	346,260.65
2029	55,000.00	550.00	55,550.00	120,000.00	26,000.00	146,000.00	271,000.00	45,718.00	316,718.00
2030	-	-	-	125,000.00	20,000.00	145,000.00	225,000.00	36,718.00	261,718.00
2031	-	-	-	135,000.00	13,750.00	148,750.00	235,000.00	27,868.00	262,868.00
2032	-	-	-	140,000.00	7,000.00	147,000.00	244,000.00	18,364.00	262,364.00
2033	-	-	-	-	-	-	108,000.00	8,340.00	116,340.00
2034	-	-	-	-	-	-	112,000.00	5,040.00	117,040.00
2035	-	-	-	-	-	-	112,000.00	1,680.00	113,680.00
	275,000.00	8,800.00	283,800.00	950,000.00	225,750.00	1,175,750.00	2,526,772.82	418,905.39	2,945,678.21

POSITIONS THAT HAVE THEIR TIME ALLOCATED BIWEEKLY BY FOLLOWING %'s

	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
<u>Administrator</u>				
TID4	3%	1%	1%	1%
TID5	4%	3%	4%	4%
TID6	6%	7%	7%	6%
TID7	6%	7%	7%	7%
TID8	6%	6%	6%	7%
Storm Admin	5%	5%	5%	5%
Sewer Admin	5%	6%	5%	5%
Water Admin	5%	5%	5%	5%
Admin	60%	60%	60%	60%
	1 FTE	1 FTE	1 FTE	1 FTE
<u>Finance Director</u>				
Finance	47%	47%	50%	41%
Sanitation	3%	3%	2%	2%
TID4	3%	3%	2%	3%
TID5	3%	3%	2%	2%
TID6	3%	3%	3%	3%
TID7	3%	3%	3%	3%
TID8	3%	3%	3%	3%
Construction	5%	5%	5%	6%
Sewer Utility	10%	10%	10%	12%
Water Utility	10%	10%	10%	13%
Stormwater Utility	10%	10%	10%	12%
	1 FTE	1 FTE	1 FTE	1 FTE
<u>Deputy Finance Director & Human Resource Manager</u>				
Finance	N/A	35%	35%	49%
Sewer Utility	N/A	18%	18%	17%
Water Utility	N/A	17%	17%	17%
Stormwater Utility	N/A	30%	30%	17%
	N/A	1 FTE	1 FTE	1 FTE
<u>Payroll and Benefits Specialist</u>				
Finance	48%	48%	48%	48%
Construction	13%	13%	13%	13%
Sewer Utility	13%	13%	13%	13%
Water Utility	13%	13%	13%	13%
Stormwater Utility	13%	13%	13%	13%
	1 FTE	1 FTE	1 FTE	1 FTE

POSITIONS THAT HAVE THEIR TIME ALLOCATED BIWEEKLY BY FOLLOWING %'s

	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
<u>Utility Clerk - Special Assessments transitioned to Account Clerk in 2023</u>				
Sanitation	20%	20%	20%	22%
Construction Fund	5%	5%	5%	
Sewer Utility	25%	25%	25%	26%
Water Utility	25%	25%	25%	26%
Stormwater Utility	25%	25%	25%	26%
	1 FTE	1 FTE	1 FTE	1 FTE
<u>Accounts Payable Clerk</u>				
Finance	60%	60%	60%	60%
Sanitation	5%	5%	5%	5%
Construction	5%	5%	5%	5%
Sewer Utility	10%	10%	10%	10%
Water Utility	10%	10%	10%	10%
Stormwater Utility	10%	10%	10%	10%
	.75 FTE	.75 FTE	1 FTE	1 FTE
<u>Accounting Clerk</u>				
Finance	49%	49%	49%	49%
Sanitation	3%	3%	3%	3%
Construction	9%	9%	9%	9%
Sewer Utility	13%	13%	13%	13%
Water Utility	13%	13%	13%	13%
Stormwater Utility	13%	13%	13%	13%
	1 FTE	1 FTE	1 FTE	1 FTE
<u>Clerk Department</u>				
Clerk	1 FTE	1 FTE	1 FTE	1 FTE
Deputy Clerk	N/A	1 FTE	1 FTE	1 FTE
Account Clerk - (2) .5 FTE's	1 FTE	N/A	N/A	N/A
<u>Inspector</u>				
Inspections	93%	93%	93%	93%
Sewer	7%	7%	7%	7%
	1 FTE	1 FTE	1 FTE	1 FTE

POSITIONS THAT HAVE THEIR TIME ALLOCATED BIWEEKLY BY FOLLOWING %'s

	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
<u>Community Development Director</u>				
Assessing	35%	35%	35%	25%
Inspections	5%	5%	5%	10%
Economic Dev	30%	30%	30%	35%
TID4	1%	1%	0%	0%
TID5	5%	4%	2%	2%
TID6	10%	10%	8%	5%
TID7	9%	10%	15%	15%
TID8	5%	5%	5%	8%
	1 FTE	1 FTE	1 FTE	1 FTE
<u>Municipal Court</u>				
Court Clerk	100%	100%	100%	100%
	.75 FTE	.75 FTE	.75 FTE	.5 FTE
<u>Fire</u>				
Fire Inspector	100%	100%	100%	100%
	.5 FTE	.5 FTE	.5 FTE	.5 FTE
<u>Public Works Director</u>				
DPW Admin	10%	10%	10%	10%
Street Repair and Maintenance	27%	27%	27%	26%
Construction Projects	10%	10%	10%	10%
TID4	2%	1%	1%	0%
TID5	4%	4%	4%	4%
TID6	3%	4%	4%	4%
TID7	4%	4%	4%	4%
TID8	2%	2%	2%	4%
Storm Admin	20%	20%	20%	20%
Sewer Admin	15%	15%	15%	15%
Water Distribution	3%	3%	3%	3%
	1 FTE	1 FTE	1 FTE	1 FTE

POSITIONS THAT HAVE THEIR TIME ALLOCATED BIWEEKLY BY FOLLOWING %'s

	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
<u>Assistant Director Public Works (Village Engineer)</u>				
Admin	0%	0%	0%	5%
GIS	2%	2%	5%	5%
TID4	2%	2%	0%	0%
TID5	4%	4%	3%	2%
TID6	3%	3%	4%	2%
TID7	4%	4%	10%	8%
TID8	2%	2%	2%	2%
Construction Projects	37%	37%	31%	21%
Sewer Collection	15%	15%	15%	17%
Pumping Water Utility	5%	5%	5%	4%
Water Treatment	5%	5%	5%	4%
Water Distribution	6%	6%	5%	5%
Storm Pond Maintenance	5%	5%	5%	2%
Storm Collection	10%	10%	5%	8%
Park Improvement	0%	0%	5%	5%
Fire Station	0%	0%	0%	10%
	1 FTE	1 FTE	1 FTE	1 FTE
<u>DPW Operations Manager</u>				
Parks	5%	5%	5%	5%
Forestry	5%	5%	5%	5%
Street Repair	30%	30%	30%	30%
Snow and Ice	10%	10%	10%	10%
Sanitation	10%	10%	10%	10%
Storm Collection	15%	15%	15%	15%
Sewer Collection	25%	25%	25%	25%
	1 FTE	1 FTE	1 FTE	1 FTE
<u>DPW Administrative Assistant</u>				
Vehicle Maintenance	45%	45%	45%	45%
Construction Projects	15%	15%	15%	15%
Sanitation	7%	7%	7%	7%
Storm Admin	11%	11%	11%	11%
Sewer Admin	11%	11%	11%	11%
Water Admin	11%	11%	11%	11%
	1 FTE	1 FTE	1 FTE	1 FTE

POSITIONS THAT HAVE THEIR TIME ALLOCATED BIWEEKLY BY FOLLOWING %'s

	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
<u>Director of Parks Recreation and Forestry</u>				
Recreation	21%	21%	21%	21%
Parks	45%	45%	45%	45%
Forestry	20%	20%	20%	20%
Aquatics	10%	10%	10%	10%
Youth Football	2%	2%	2%	2%
Community Band	2%	2%	2%	2%
	1 FTE	1 FTE	1 FTE	1 FTE
<u>Program Supervisor</u>				
Recreation	78%	78%	78%	78%
Parks	10%	10%	10%	10%
Forestry	5%	5%	5%	5%
Youth Football	5%	5%	5%	5%
Community Band	2%	2%	2%	2%
	1 FTE	1 FTE	1 FTE	1 FTE
<u>Facilities Manager - Note this position will start recording daily time by activity in 2025</u>				
Village Hall	35%	35%	35%	35%
Fire	10%	10%	10%	10%
DPW Support Service	5%	5%	5%	5%
Library/Civic	30%	30%	25%	25%
FVMPD	20%	20%	25%	25%
	1 FTE	1 FTE	1 FTE	1 FTE
<u>Library</u>				
Library Director	100%	100%	100%	100%
Librarian	1 FTE	1 FTE	1 FTE	1 FTE
Library Technician	.5 FTE	.75 FTE	1.3 FTE	1.7 FTE
Library Assistant	2.68 FTE	3.02 FTE	2.58 FTE	2.54 FTE
Student Assistant	1.95 FTE	1.35 FTE	1.35 FTE	.5 FTE
<u>FVMDP Special Revenue Fund</u>				
Police Chief	100%	100%	100%	100%
Police Captain	1 FTE	1 FTE	1 FTE	1 FTE
Lieutenant	1 FTE	1 FTE	1 FTE	1 FTE
Police Administrative Manager	3 FTE	3 FTE	3 FTE	3 FTE
Police Clerk	1 FTE	1 FTE	1 FTE	1 FTE
Police Officers	1.5 FTE	1.5 FTE	2 FTE	2 FTE
	22 FTE	22 FTE	22 FTE	23 FTE

POSITIONS THAT RECORD THEIR TIME DAILY IN 15 MINUTE INCREMENTS

	ACTUAL		BUDGET	
<u>MSB Laborers and Foreman</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
Village Hall	0.04%	0.04%	0.54%	0.19%
Village Promotion and Goodwill	1.43%	1.91%	1.59%	1.92%
Street Repair and Maint	19.62%	21.11%	20.58%	20.83%
PW Support Services	1.04%	0.98%	1.42%	1.04%
Vehicle Maintenance	7.36%	6.73%	6.60%	6.67%
Snow and Ice	6.98%	10.50%	9.24%	9.62%
Weed Control	0.49%	0.30%	1.45%	0.32%
Recycling	3.55%	3.38%	3.75%	3.48%
Park	17.29%	16.48%	16.68%	16.83%
Forestry	7.64%	7.10%	6.65%	6.73%
Sanitation	14.05%	11.62%	13.25%	13.14%
Sewer Collection	9.45%	8.13%	6.21%	7.37%
Water Distribution	1.76%	0.80%	1.50%	0.96%
Storm Pond Maint	2.00%	1.81%	6.11%	3.21%
Storm Collection	7.30%	9.11%	4.43%	7.69%
	14 FTE	15 FTE	15 FTE	15 FTE

Engineering Technicians - Note several accounts under each of these categories based on capital projects

General Fund	1.88%	8.40%	16.64%	18.31%
Heesakker Park Special Revenue	0.00%	0.00%	5.54%	0.72%
Fire Station	0.00%	0.00%	0.72%	1.74%
TID4	7.90%	0.71%	0.00%	0.00%
TID5	0.00%	0.20%	0.00%	0.00%
TID6	18.70%	19.66%	2.16%	0.24%
TID7	0.00%	8.94%	18.70%	18.56%
TID8	7.56%	0.19%	2.34%	10.82%
Park Improvement	0.06%	1.90%	0.30%	4.72%
Construction Fund	35.30%	34.19%	17.07%	13.93%
Sewer Utility	8.39%	9.04%	8.08%	11.85%
Water Utility	6.54%	7.09%	6.27%	6.20%
Stormwater Utility	13.67%	9.68%	22.18%	12.91%
	4 FTE	4 FTE	4 FTE	4 FTE

Environmental Specialist - Inactive Position

Construction	79.00%	N/A	N/A	N/A
Sewer Utility	1.00%	N/A	N/A	N/A
Water Utility	1.00%	N/A	N/A	N/A
Stormwater Utility	19.00%	N/A	N/A	N/A
	1 FTE	N/A	N/A	N/A

Total FTE	73.63	74.62	75.48	75.74
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