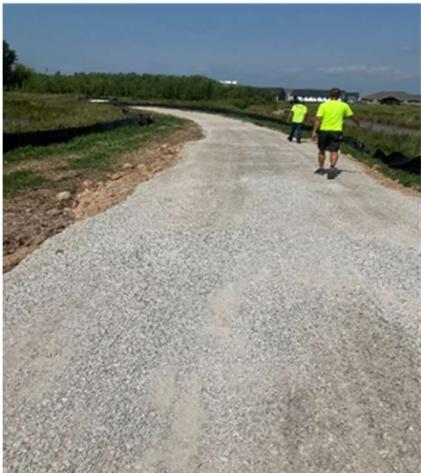


VILLAGE OF LITTLE CHUTE

2026 ADOPTED BUDGET

Adopted: November 5, 2025



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 5, 2025
 Subject: 2026 Budget

We are proud to present you with the adopted 2026 Budget for the Village of Little Chute. First, this budget continues to fund high-quality, efficient, and affordable quality 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:

- *Effective and efficient utilization of our existing assets* – investment in maintenance of park shelters, street repairs and reconstruction
- *Emphasis on economic development opportunities* – site preparation for mixed use development, completion of the Pine Street Project, next steps facilitating environmental cleanup of Sandy's Drycleaner site, and growth in the north corridor
- *Workforce development* – prioritize and begin improvements identified in the employee engagement survey including focus groups to gain greater insight and employee involvement
- *Continuous process improvement efforts to serve citizens* – created an Administrative Services Department to foster cross-department collaboration empowering employees to enhance skills, provide growth opportunities and enhance customer experience

The 2026 Budget incorporates the long-range infrastructure plans that are referenced in our 2026-2030 Capital Improvement Plan (CIP)¹.

The overall net new construction for the Village this year increased only .967% compared to recent highs of 4.016% and 5.860% in 2024 and 2023, respectively. The Evantra Development agreement signed in 2025 provides for the development of 51.5 acres with single family and multifamily units plus sizing of supporting infrastructure necessary for future growth to the north. The equalized property value (Tax Incremental District out) for the Village increased 13.35% while the tax levy increased 2.98%. The interim market update in 2025 was 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 2025 assessed tax rate decreases to \$4.6570 from the 2024 assessed rate of \$6.7624 (31.13%) bringing alignment with the 2025 equalized tax rate of \$4.5602 down from the 2024 rate of \$5.0190 (9.14%). Notable additions or changes to the 2026 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 2026 General Fund Budget increases total fund expenses by \$314,018 or 6.44% offset by revenue increases of \$42,494 or 1.09%. The tax levy for the General Fund increases by \$171,524 or 18.45% for a total of \$1,101,420 to support the investment of maintaining our existing assets. The Department of Public Works will identify up to five crosswalks commonly used by school children for possible Rectangular Rapid Flashing Beacon (RRFB) installation selecting two for design and installation in 2026. The Department of Parks, Recreation and Forestry will complete fascia board replacement, pressure wash/mildew remover then stain seal for applicable Doyle Park shelters to

¹ The 2026-2030 CIP can be found here: [CIP 2026-2030](#)

preserve for long-term viability. All other services in 2026 across the General Fund are projected to be maintained despite the inflationary environment through collaborative efforts.

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 increased 24.8% in 2026, totaling \$8,946,473. Most of the expenditures in these funds (48.2%) are attributable to Fox Valley Metro Police Department (FVMPD). FVMPD will professionally navigate the de-merger with the Village of Kimberly while maintaining a high level of professional law enforcement services to the communities until the final termination date is negotiated. In 2026, \$501,010 has been segregated for potential supplemental service from Outagamie County and other expenses for the demerger while \$3,811,418 represents the continuation of consolidated services of which the Village of Little Chute's share is \$2,181,604 or 61.97%. Other increases in the Special Revenue Funds in 2026 include an increase of \$2,023,100 for Heesakker Park Trust funded projects (shelter and bridge) and \$27,345 in the tax levy for the Library. The Sanitation Fund has an increase of \$29,245 (landfill tipping fees accounting for \$25,000 of that increase); however, we will strategically manage with current rates.

Debt Service – The Village will issue a \$11,000,000 2025 debt issue that will fund 2025 and 2026 projects (majority of this issue funds our new Fire Station). The projected outstanding debt at December 31, 2026, is \$29.8 million. This will represent ~33% 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 a contributing factor for compliance.

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 \$8,596,120 in 2026 including \$1,653,690 for street reconstruction (Miami Circle \$1.1M and Arthur Street \$357K). The Tax Incremental Districts will pay over \$3,307,200 in development incentives plus transfer \$2,860,686 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. Infrastructure reconstruction on Miami Circle and Arthur street will occur in all three utilities. The Sewer Utility will implement the second planned 4% rate increase required to fund the large interceptor project by the Heart of the Valley Metropolitan Sewer District while locally we monitor inflow and infiltration into the system to mitigate our costs. The 2025 Water Budget included funds to start a rate study this fall that will continue through most of 2026. Increasing Department of Natural Resources and Environmental Protection Agency requirements place stress on maintaining positive cash flow. Water Tower # 2 will be painted (\$350K), smaller capital assets (generator, altitude valve, roof replacements and finishing the corrosion control chemical change) and continuing the progress of cellular meter installations will be the capital focus. The Stormwater Utility continues 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 2026, 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 2025

A RESOLUTION ADOPTING THE 2026 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 2026 as recommended by the Village Administrator; and

WHEREAS, the Village Board of Trustees held a public hearing on the 2026 Budget on November 5, 2026, as required; and

WHEREAS, the 2026 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 2026 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 2026 Budget be certified as follows:

Fund Name	Tax Levy
General Fund	\$ 1,101,420
Fire Equipment	100,000
Aquatics	138,858
Library/Civic Center	585,246
Fox Valley Metro Police	2,642,538
Nelson Crossing Maintenance	3,482
Debt Service	1,396,195
Fleet	35,000
Facilities & Technology	138,000
<hr/> Total	\$ 6,140,739

Introduced, approved, and adopted: November 5, 2025

VILLAGE OF LITTLE CHUTE

By:


Michael Vanden Berg, Village President

Attest:


Beau Bernhoft, Interim Village Clerk

VILLAGE OF LITTLE CHUTE 2026 BUDGET
ASSESSED TAX RATES

Outagamie County/ Appleton School Dist.	Assessed 2024 Tax Rate (2025 Budget)	Assessed 2025 Tax Rate (2026 Budget)	Increase (Decrease)	Percent Change
Village	\$ 6.7624	\$ 4.6570	\$ (2.1054)	-31.13%
Public Schools	8.2138	6.8418	(1.3720)	-16.70%
Technical College	0.9636	0.6998	(0.2638)	-27.38%
County	3.7241	2.6479	(1.0762)	-28.90%
GROSS TAX RATE	19.6639	14.8465	(4.8174)	-24.50%
Less State Credits	1.3026	0.8977	(0.4049)	-31.08%
NET TAX RATE	\$ 18.3613	\$ 13.9488	\$ (4.4125)	-24.03%

Outagamie County/ Kaukauna School Dist.	Assessed 2024 Tax Rate (2025 Budget)	Assessed 2025 Tax Rate (2026 Budget)	Increase (Decrease)	Percent Change
Village	\$ 6.7624	\$ 4.6570	\$ (2.1054)	-31.13%
Public Schools	9.2557	7.3140	(1.9417)	-20.98%
Technical College	0.9636	0.6998	(0.2638)	-27.38%
County	3.7241	2.6479	(1.0762)	-28.90%
GROSS TAX RATE	20.7058	15.3187	(5.3871)	-26.02%
State Credits	1.3026	0.8977	(0.4049)	-31.08%
NET TAX RATE	\$ 19.4032	\$ 14.4210	\$ (4.9822)	-25.68%

Outagamie County/ Little Chute School Dist.	Assessed 2024 Tax Rate (2025 Budget)	Assessed 2025 Tax Rate (2026 Budget)	Increase (Decrease)	Percent Change
Village	\$ 6.7624	\$ 4.6570	\$ (2.1054)	-31.13%
Public Schools	8.2367	5.5806	(2.6561)	-32.25%
Technical College	0.9636	0.6998	(0.2638)	-27.38%
County	3.7241	2.6479	(1.0762)	-28.90%
GROSS TAX RATE	19.6868	13.5853	(6.1015)	-30.99%
State Credits	1.3026	0.8977	(0.4049)	-31.08%
NET TAX RATE	\$ 18.3842	\$ 12.6876	\$ (5.6966)	-30.99%

VILLAGE OF LITTLE CHUTE 2026 BUDGET
EQUALIZED TAX RATES

Outagamie County/ Appleton School Dist.	Equalized 2024 Tax Rate (2025 Budget)	Equalized 2025 Tax Rate (2026 Budget)	Increase (Decrease)	Percent Change
Village	\$ 5.0190	\$ 4.5602	\$ (0.4588)	-9.14%
Public Schools	6.0997	6.0945	(0.0052)	-0.09%
Technical College	0.7152	0.6853	(0.0299)	-4.18%
County	2.7641	2.5930	(0.1711)	-6.19%
GROSS TAX RATE	14.5980	13.9330	(0.6650)	-4.56%
Less State Credits	0.9668	0.8790	(0.0878)	-9.08%
NET TAX RATE	\$ 13.6312	\$ 13.0540	\$ (0.5772)	-4.23%

Outagamie County/ Kaukauna School Dist.	Equalized 2024 Tax Rate (2025 Budget)	Equalized 2025 Tax Rate (2026 Budget)	Increase (Decrease)	Percent Change
Village	\$ 5.0190	\$ 4.5602	\$ (0.4588)	-9.14%
Public Schools	6.8631	6.8900	0.0269	0.39%
Technical College	0.7152	0.6853	(0.0299)	-4.18%
County	2.7641	2.5930	(0.1711)	-6.19%
GROSS TAX RATE	15.3614	14.7285	(0.6329)	-4.12%
State Credits	0.9668	0.8790	(0.0878)	-9.08%
NET TAX RATE	\$ 14.3946	\$ 13.8495	\$ (0.5451)	-3.79%

Outagamie County/ Little Chute School Dist.	Equalized 2024 Tax Rate (2025 Budget)	Equalized 2025 Tax Rate (2026 Budget)	Increase (Decrease)	Percent Change
Village	\$ 5.0190	\$ 4.5602	\$ (0.4588)	-9.14%
Public Schools	6.1166	5.6867	(0.4299)	-7.03%
Technical College	0.7152	0.6853	(0.0299)	-4.18%
County	2.7641	2.5930	(0.1711)	-6.19%
GROSS TAX RATE	14.6149	13.5252	(1.0897)	-7.46%
State Credits	0.9668	0.8790	(0.0878)	-9.08%
NET TAX RATE	\$ 13.6481	\$ 12.6462	\$ (1.0019)	-7.34%

GENERAL FUND SUMMARY

	AMENDED						
	ACTUAL 2023	ACTUAL 2024	BUDGET 2025	BUDGET 2025	YTD 2025	ESTIMATED 2025	BUDGET 2026
REVENUES							
Taxes	1,156,234	985,408	975,618	975,618	990,064	992,132	1,145,420
Intergovernmental	2,551,429	2,965,840	2,999,461	2,999,461	1,150,322	3,007,838	3,022,870
Licenses and Permits	169,893	183,898	82,690	82,690	84,633	92,406	99,511
Public Charges for Services	138,587	143,143	129,925	129,925	123,950	139,368	141,825
Intergovernmental Charges for Services	33,622	32,716	31,100	31,100	16,484	27,978	31,842
Fines and Forfeitures	90,394	90,392	92,300	92,300	81,692	93,000	102,600
Investment Income	227,040	266,914	115,100	115,100	185,583	175,233	104,869
Interest on Advances	50,190	48,840	49,425	49,425	29,413	35,903	44,490
Other	122,637	164,100	116,437	116,437	222,310	173,651	221,310
Total Revenues	4,540,026	4,881,251	4,592,056	4,697,929	2,835,792	4,785,168	4,805,774
EXPENDITURES							
General Government	1,113,279	1,277,352	1,531,689	1,865,239	1,143,149	1,759,944	1,606,997
Public Safety	863,665	888,347	758,023	786,558	570,472	766,838	766,315
Public Works	1,140,313	1,226,556	1,373,294	1,561,361	1,097,430	1,508,037	1,467,942
Culture, Recreation and Education	953,098	1,044,298	1,087,511	1,105,511	804,528	1,094,614	1,128,514
Conservation and Development	93,804	102,559	122,539	142,539	98,479	139,909	217,306
Capital Outlay	128,854	138,824	-	28,250	29,022	29,022	-
Total Expenditures	4,293,013	4,677,936	4,873,056	5,489,458	3,743,080	5,298,364	5,187,074
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES							
	247,013	203,315	(281,000)	(791,529)	(907,288)	(513,196)	(381,300)
OTHER FINANCING SOURCES AND (USE)							
Sale of Village Properties	180,592	50,160	5,000	5,000	4,914	5,636	5,300
Transfers In	216,000	328,911	216,000	216,000	162,000	216,000	216,000
Transfers Out	-	(1,401,000)	-	-	-	(900,000)	-
Total Other Financing Sources (Use)	396,592	(1,021,929)	221,000	221,000	166,914	(678,364)	221,300
NET CHANGE IN FUND BALANCE							
	643,605	(818,614)	(60,000)	(570,529)	(740,374)	(1,191,560)	(160,000)
FUND BALANCE - BEGINNING	5,109,644	5,753,249	4,934,635	4,934,635	4,934,635	4,934,635	3,743,075
FUND BALANCE - ENDING	5,753,249	4,934,635	4,874,635	4,364,106	4,194,261	3,743,075	3,583,075
RESTRICTED FOR ADVANCES	1,626,182	1,645,883	1,672,000	1,672,000	1,672,000	1,683,000	1,683,000
ASSIGNED FUND BALANCE	2,480,143	1,670,529	1,670,529	1,160,000	1,160,000	200,000	200,000
DESIGNATED FOR WORKING CAPITAL	1,196,225	1,218,234	1,218,264	1,218,264	1,218,264	1,218,264	1,296,769
UNRESTRICTED FUND BALANCE	450,699	399,989	313,842	313,842	143,997	641,811	403,306
GENERAL FUND BALANCE (DEFICIT)	5,753,249	4,934,635	4,874,635	4,364,106	4,194,261	3,743,075	3,583,075

2026 ADOPTED BUDGET

ACCOUNT NUMBER	ACCOUNT TITLE	AMENDED							INCREASE (DECREASE) 2025	2025 BUDGET	% CHANGE 2025 BUDGET	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 3% AND \$1,000 ORANGE HIGHLIGHT AND BLUE HIGHLIGHT IF LESS THAN 3% AND \$1,000	
		ACTUAL 2023	ACTUAL 2024	BUDGET 2025	BUDGET 2025	YTD 2025	ESTIMATED 2025	BUDGET 2026					
GENERAL FUND REVENUES													
101-31111	GENERAL PROPERTY TAXES	1,108,883	937,761	929,896	929,896	929,896	929,896	1,101,420	171,524	18.45%	Nestle Refund appeal outstanding; loss of expenditure restraint aid \$68K		
101-31140	MOBILE HOME PROPERTY TAX	35,031	38,101	35,000	35,000	40,139	40,139	40,000	5,000	14.29%	Adjust to recent occupancy trends at the mobile home parks		
101-31200	USE-VALUE PENALTY TAX	8,035	5,326	6,222	6,222	18,197	18,197	-	(6,222)	-100.00%	2023 Setzer Property and Robs Import; 2024: Better Way, Cavaini Baseball 2025 Excelerate		
101-31250	ROOM TAX	4,285	4,220	4,500	4,500	1,832	3,900	4,000	(500)	-11.11%			
Total Taxes		1,156,234	985,408	975,618	975,618	990,064	992,132	1,145,420	169,802	17.40%			
Licenses and Permits													
101-32110	LIQUOR & MALT BEV LICENSE	12,576	12,020	12,000	12,000	11,851	12,000	12,000	-	0.00%			
101-32120	OPERATORS LICENSE	7,280	7,560	7,000	7,000	4,630	6,000	6,000	(1,000)	-14.29%			
101-32140	CIGARETTE LICENSE	300	250	300	300	225	225	225	(75)	-25.00%			
101-32150	MOBILE HOME LICENSE	458	458	460	460	-	460	460	-	0.00%			
101-32160	WEIGHTS/MEASURES	12,120	11,930	12,080	12,080	13,066	13,066	15,226	3,146	26.04%	Petroleum pump permits increasing from \$30 to \$40		
101-32170	DOG LICENSES	1,835	1,791	1,825	1,825	2,485	1,500	1,500	(325)	-17.81%			
101-32190	OTHER LICENSE	372	425	325	325	400	400	100	(225)	-69.23%			
101-32200	ALCOHOL PERMITS	75	-	-	-	-	-	-	-	#DIV/0!			
101-32210	BUILDING PERMITS	26,326	26,186	25,000	25,000	29,050	29,050	28,000	3,000	12.00%	Fee schedules updated based on staff analysis, slight increase in fee totals		
101-32220	ELECTRICAL PERMITS	5,560	4,484	5,000	5,000	4,050	5,000	5,000	-	0.00%			
101-32230	HEATING PERMITS	3,755	2,700	4,000	4,000	3,100	4,000	4,000	-	0.00%			
101-32240	PLUMBING PERMITS	3,415	4,820	4,000	4,000	3,490	4,000	4,000	-	0.00%			
101-32260	SIDEWALK PERMITS	-	40	150	150	-	150	-	(150)	-100.00%			
101-32270	STREET/CURB PERMITS	15,798	18,054	10,300	10,300	9,406	13,675	20,000	9,700	94.17%	Price increase for permits based on revenue analysis completed		
101-32290	OTHER PERMITS	390	4,265	250	250	2,880	2,880	3,000	2,750	1100.00%	Increase for overweight vehicle permits		
Total Licenses and Permits		90,259	94,982	82,690	82,690	84,633	92,406	99,511	16,821	20.34%			
Intergovernmental Aid													
101-33110	FEDERAL GRANT	1,176	750	-	-	-	-	-	-	#DIV/0!			
101-33210	STATE SHARED REVENUE	1,519,934	1,922,354	1,965,579	1,965,579	294,837	1,965,579	2,031,134	65,555	3.34%	\$401,545 supplemental aid was new for 2024, 2025 \$410,781; 2026 \$424,749		
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	79,991	68,050	68,050	68,050	68,050	68,050	-	(68,050)	-100.00%	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	69,442	69,442	69,442	69,442	-	0.00%			
101-33218	STATE AID - PERSONAL PROPERTY	39,959	39,959	39,959	39,959	39,959	39,959	39,959	-	0.00%			
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	779,503	778,971	701,074	701,074	525,806	701,074	721,000	19,926	2.84%			
101-33230	STATE AID CONNECTING STREETS	32,298	45,955	46,022	46,022	34,517	46,022	45,000	(1,022)	-2.22%			
101-33240	STATE FIRE INSURANCE PREMIUM	50,233	60,966	58,000	58,000	69,377	69,377	68,000	10,000	17.24%	Estimate based on actual received in 2023 and potential for hold harmless adjustments		
101-33290	OTHER STATE AID	-	500	-	-	-	-	-	-	#DIV/0!			
101-33312	LANDFILL FIRE PROTECTION FEES	6,460	4,990	3,000	3,000	-	-	-	(3,000)	-100.00%	Billed directly to Vandenbroek per new agreement		
Total Intergovernmental Aid		2,557,889	2,970,831	2,999,461	2,999,461	1,150,322	3,007,838	3,022,870	23,409	0.78%			
Public Charges for Service													
101-34101	PROPERTY INQUIRY FEES	5,630	6,305	-	-	4,880	5,575	5,700	5,700	#DIV/0!			
101-34102	PLAT REVIEW/CSM FEES	2,855	2,013	2,000	2,000	1,870	2,000	2,000	-	0.00%			
101-34103	PUBLICATION FEES	775	750	725	725	625	725	725	-	0.00%			
101-34104	MERCHANDISE SALES	-	23	-	-	-	-	-	-	#DIV/0!			
101-34110	PLAN REVIEW FEES	4,700	4,675	4,000	4,000	5,000	5,000	5,000	1,000	25.00%			
101-34290	CROSSING GUARD REIMBURSEMENT	27,162	27,726	31,100	31,100	16,484	27,978	31,842	742	2.39%			
101-34300	FREON STICKERS	1,860	1,760	1,600	1,600	1,660	1,800	1,800	200	12.50%			
101-34303	YARD WASTE STICKERS	7,194	7,551	6,900	6,900	7,353	7,500	7,500	600	8.70%			
101-34305	SNOW REMOVAL	4,100	600	1,500	1,500	400	1,200	1,200	(300)	-20.00%			
101-34401	PARK SHELTER RENTAL FEES (TX)	8,243	8,980	13,000	13,000	13,110	13,500	13,500	500	3.85%			
101-34402	TERRACE TREES (TX)	1,741	757	1,600	1,600	1,740	1,940	1,200	(400)	-25.00%			
101-34403	VILLAGE HALL PLAZA RENTAL	-	160	-	-	-	-	-	-	#DIV/0!			
101-34411	LEAGUE/FIELD USE FEES	12,125	12,003	13,000	13,000	8,485	13,000	13,000	-	0.00%			
101-34412	REC SPONSOR FEES	13,440	12,960	11,400	11,400	12,020	12,020	11,000	(400)	-3.51%			
101-34413	REC INSTRUCTION/EVENTS	56,703	63,325	56,000	56,000	53,604	56,000	59,000	3,000	5.36%	Program fee increases		
101-34414	SENIOR BUS TRIP-KIMBERLY SPON	116	101	-	-	672	-	-	-	#DIV/0!			
101-34420	EVERY KID COUNTS	550	800	500	500	900	900	500	-	0.00%			
101-34431	FOOTBALL FEES/ADMISSIONS (TX)	9,317	10,940	9,000	9,000	7,471	10,000	11,500	2,500	27.78%	\$1 gate fee increase and program registration increase		
101-34432	YOUTH FOOTBALL BANQUET	2,791	3,314	3,200	3,200	1	3,200	3,200	-	0.00%			
101-34441	WEED CUTTING (TX)	378	851	1,000	1,000	289	500	500	(500)	-50.00%			
101-34901	OTHER CHARGES FOR SERVICES	6,070	5,209	4,500	4,500	3,861	4,500	4,500	-	0.00%			
101-34990	CASH OVER/SHORT	(1)	66	-	-	8	8	-	-	#DIV/0!			
Total Public Charges for Service		165,750	170,869	161,025	161,025	140,434	167,346	173,667	12,642	7.85%			
Fines and Forfeitures													
101-35101	COURT FINES	73,999	74,932	79,300	79,300	71,217	80,000	90,000	10,700	13.49%	Increase in fine amounts approved		
101-35201	PARKING VIOLATIONS	15,895	15,260	13,000	13,000	10,475	13,000	12,600	(400)	-3.08%			
101-35301	FALSE ALARMS	500	200	-	-	-	-	-	-	#DIV/0!			
Total Fines and Forfeitures		90,394	90,392	92,300	92,300	81,692	93,000	102,600	10,300	11.16%			

2026 ADOPTED BUDGET

ACCOUNT NUMBER	ACCOUNT TITLE	AMENDED							INCREASE (DECREASE) 2025	% CHANGE 2025	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 3% AND \$1,000 ORANGE HIGHLIGHT AND BLUE
		ACTUAL 2023	ACTUAL 2024	BUDGET 2025	BUDGET 2025	YTD 2025	ESTIMATED 2025	BUDGET 2026			
Interest											
101-36101	INTEREST ON INVESTMENTS	201,005	229,428	90,000	90,000	148,864	150,000	84,300	(5,700)	-6.33%	Decreasing cash balance
101-36103	INTEREST ON ADVANCE	50,190	48,840	49,425	49,425	29,413	35,903	44,490	(4,935)	-9.98%	TID 4 Advance paid off in 2023, TID 6 paid off in 2025, TID 8 Advance increased
101-36500	GAIN/LOSS ON INVESTMENTS	25,934	36,534	25,000	25,000	36,486	25,000	20,500	(4,500)	-18.00%	Market fluctuations
101-38105	INTEREST ON TAXES	106	957	100	100	233	233	69	(31)	-31.00%	
Total Interest		277,235	315,760	164,525	164,525	214,996	211,136	149,359	(15,166)	-9.22%	
Miscellaneous Revenue											
101-38221	RENT FROM MUNICIPAL UTILITIES	31,800	31,801	30,437	30,437	22,824	30,437	31,347	910	2.99%	
101-38241	EQUIPMENT RENTAL AND LABOR	-	-	-	-	162	162	-	-	#DIV/0!	
101-38251	PROPERTY RENTAL	6,000	6,000	6,000	6,000	2,000	2,000	-	(6,000)	-100.00%	Rosella Ebben lease ended
101-38301	DONATIONS	26,220	31,012	-	49,843	58,815	58,815	-	-	#DIV/0!	
101-38303	FIRE DONATIONS	30,684	15,229	-	24,942	15,442	15,442	-	-	#DIV/0!	
101-38401	FRANCHISE FEES	79,633	88,915	80,000	80,000	40,954	81,000	81,000	1,000	1.25%	
101-38611	PROP/LIABILITY INS DIVIDENDS	7,452	9,178	-	-	14,416	14,416	-	-	#DIV/0!	Dependent on operating results for the League so no guarantee of a dividend
101-38612	INSURANCE REIMBURSEMENT	-	-	-	-	5,278	5,278	-	-	#DIV/0!	
101-38621	DAMAGE TO VILLAGE PROPERTY	15,604	50,385	-	31,088	12,260	12,260	-	-	#DIV/0!	Traffic Control Light Damage (2023, 2024, 2025)
101-38622	OTHER CLAIM REIMBURSEMENT	-	16,431	-	-	1,500	1,500	-	-	#DIV/0!	HOVMSD and Doyle Park Bathroom Damage 2024, Culvert Program from State in 2025
Total Miscellaneous Revenue		197,394	248,950	116,437	222,310	173,651	221,310	112,347	(4,090)	-3.51%	
Other Financing Sources											
101-39050	SALE OF VILLAGE PROPERTY	180,592	50,160	1,500	1,500	1,836	1,836	1,500	-	0.00%	
101-39101	TRANSFER FROM OTHER FUNDS	-	112,911	-	-	-	-	-	-	#DIV/0!	
101-39110	OTHER FINANCING SOURCES	4,876	4,064	3,500	3,500	3,077	3,800	3,800	300	8.57%	
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		401,468	383,136	221,000	221,000	166,914	221,636	221,300	300	0.14%	
TOTAL GENERAL FUND REVENUE		4,936,622	5,260,328	4,813,056	4,918,929	3,002,706	5,006,804	5,027,074	214,018	4.45%	

CATEGORY	General Government
DEPARTMENT	Village Board
ACCOUNT ORGANIZATION	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

	Actual 2023	Actual 2024	Projected 2025	Target 2026
Village Board Meeting Hours	48	36.75	35	32
Ordinances Adopted	8	9	12	16
Resolutions Passed	22	18	20	20
Committee Meetings Held	81	62	66	60

2026 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

None

PERSONNEL CHANGES/JUSTIFICATION

None

2025 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 of developing 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

2026 ADOPTED BUDGET

ACCOUNT NUMBER	ACCOUNT TITLE	AMENDED							INCREASE (DECREASE) 2025	% CHANGE 2025	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 3% AND \$1,000 ORANGE HIGHLIGHT AND BLUE HIGHLIGHT IF LESS THAN 3% AND \$1,000
		ACTUAL 2023	ACTUAL 2024	BUDGET 2025	BUDGET 2025	YTD 2025	ESTIMATED 2025	BUDGET 2026			
GENERAL FUND EXPENSES											
101-51110-100	ELECTED WAGES	38,500	38,500	38,500	38,500	25,667	38,500	38,500	-	0.00%	
101-51110-103	SOCIAL SECURITY	3,518	3,498	3,495	3,495	2,266	3,428	3,495	-	0.00%	
101-51110-112	PER DIEM	675	750	750	750	-	750	750	-	0.00%	
101-51110-113	BOARD OF REVIEW	450	450	500	500	800	800	500	-	0.00%	
101-51110-114	BOARD OF APPEALS	70	-	200	200	-	200	200	-	0.00%	
101-51110-115	PLAN COMMISSION	1,750	2,450	1,800	1,800	850	1,800	1,800	-	0.00%	
101-51110-116	FIRE COMMISSION	1,150	900	700	700	650	700	700	-	0.00%	
101-51110-117	PARK COMMITTEE	2,700	2,150	2,000	2,000	1,300	2,000	2,000	-	0.00%	
101-51110-118	CDA	-	-	200	200	-	-	200	-	0.00%	
101-51110-119	SEXUAL OFFENDER BOARD	-	-	500	500	-	-	500	-	0.00%	
101-51110-120	DESIGN REVIEW BOARD	700	150	500	500	350	350	500	-	0.00%	
101-51110-201	TRAINING & CONFERENCES	1,239	2,572	3,000	8,000	-	8,000	3,000	-	0.00%	
101-51110-206	OFFICE SUPPLIES	-	31	300	300	179	300	300	-	0.00%	
101-51110-208	BOOKS, SUBSCRIPTIONS	4,193	4,742	5,487	5,487	5,487	5,487	5,951	464	8.46%	
101-51110-211	FOOD & PROVISION	-	-	200	200	-	200	200	-	0.00%	
101-51110-219	AWARDS & RECOGNITION	-	106	325	325	-	325	325	-	0.00%	
101-51110-221	SMALL EQUIPMENT	-	-	50	50	-	50	50	-	0.00%	
101-51110-262	LEGAL SERVICES	41,647	61,478	60,000	60,000	24,192	60,000	60,000	-	0.00%	
Total Village Board		96,593	117,778	118,507	123,507	61,740	122,890	118,971	464	0.39%	

CATEGORY	General Government
DEPARTMENT	Administration
ACCOUNT ORGANIZATION	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 2023	Actual 2024	Projected 2025	Target 2026
Fiscal Measures	Assessed Tax Rate	\$6.36	\$6.52	\$6.76	\$4.61
	Equalized Tax Rate	\$5.77	\$5.16	\$5.02	\$4.56
	G.O. Debt (per previous audit)	\$28.432M	\$25.264M	\$33.684	\$29.824
Economic Measures	Equalized Value	\$1.462B	\$1.592B	\$1.765B	\$1.836B
	Percent Change	20.1%	8.8%	10.9%	4.4%
Civic Engagement	Website Visits	592,416	*	350,000	325,000
	Facebook Reach	529,144	197,696	510,000	250,000

* Accessibility to the information is not available at this time through our website vendor. decrease in visits are due to the Great Wisconsin Cheese Festival creating their own website for information.

2026 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. It was unsuccessful in 2025 due to a focus on other department transitions and focus in critical areas such as Fox Valley Metro Police Department.
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

2025 ACHIEVEMENTS

1. Assisted the Fire Department in the design and engineering of a new, stand-alone facility. Collaborating with various stakeholders to develop a new facility and preparing documents for bid and construction in winter of 2025/spring of 2026.
2. Assisted Public Works and the Village Board with the recruitment, hiring and onboarding of the new Public Works Director. Assisted the Police Commission in the appointment of an Interim Police Chief. Analyzing our existing organizational structure and recommending efficiency improvements to better adapt to the needs of our community.
3. With extensive staff support, appropriately guided several advantageous development projects in the community.
4. Assisted the Little Chute Business Association to transform into a standalone entity that is growing to support growth and energy into our downtown area. Creation of bylaws, supporting their new structure and introducing the members to new businesses.
5. Completed a new Employee Engagement Survey and prepared for a Trustee training session which should both be completed on a consistent basis. Working towards building a plan to address employee needs and build a stronger workplace culture.

CAPITAL OUTLAY

None

2026 ADOPTED BUDGET

ACCOUNT NUMBER	ACCOUNT TITLE	AMENDED							INCREASE (DECREASE) 2025	% CHANGE 2025	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 3% AND \$1,000 ORANGE HIGHLIGHT AND BLUE	
		ACTUAL 2023	ACTUAL 2024	BUDGET 2025	BUDGET 2025	YTD 2025	ESTIMATED 2025	BUDGET 2026			BUDGET	BUDGET
Administration												
101-51400-101	FULL-TIME WAGES	65,657	72,139	76,066	76,066	55,001	75,480	80,122	4,056	5.33%	COLA and step increase impact	
101-51400-103	SOCIAL SECURITY	4,957	5,457	5,819	5,819	4,358	5,774	6,130	311	5.34%		
101-51400-104	RETIREMENT	4,467	4,979	5,287	5,287	3,823	5,246	5,769	482	9.12%		
101-51400-105	HEALTH INSURANCE	5,346	5,537	2,880	2,880	2,027	2,880	2,880	-	0.00%		
101-51400-107	LIFE INSURANCE	23	23	22	22	16	22	22	-	0.00%		
101-51400-108	DENTAL INSURANCE	265	308	531	531	393	531	557	26	4.90%		
101-51400-109	DISABILITY INSURANCE	145	158	151	151	112	151	159	8	5.30%		
101-51400-201	TRAINING & CONFERENCE	702	1,362	2,500	2,500	989	1,600	2,500	-	0.00%		
101-51400-203	TELEPHONE	324	358	310	310	262	310	310	-	0.00%		
101-51400-204	CONTRACTUAL SERVICES	1,220	1,480	10,000	26,280	-	26,280	10,000	-	0.00%		
101-51400-206	OFFICE SUPPLIES	-	-	100	100	-	100	100	-	0.00%		
101-51400-207	PRINTING & REPRODUCTION	245	-	400	400	297	350	400	-	0.00%		
101-51400-208	BOOKS, SUBSCRIPTIONS	952	1,019	3,000	3,000	1,009	1,010	2,500	(500)	-16.67%		
101-51400-211	FOOD & PROVISIONS	-	238	250	250	-	250	250	-	0.00%		
101-51400-221	SMALL EQUIPMENT	74	-	350	350	350	350	350	-	0.00%		
101-51400-227	PUBLIC INFORMATION	-	-	150	150	-	150	150	-	0.00%		
101-51400-236	RECRUITING	-	-	200	200	-	-	200	-	0.00%		
Total Administration		84,377	93,058	108,016	124,296	68,637	120,484	112,399	4,383	4.06%		

CATEGORY	General Government
DEPARTMENT	Administrative Services
ACCOUNT ORGANIZATION	101-51420

MISSION:

In the spirit of excellence, integrity, and dedication, the Administrative Services Department is committed to providing timely, accurate, clear, and complete information to other Village departments, citizens, ratepayers, and the community at large. The department will maintain care and custody of the corporate seal and all records of the Village keeping a full record of its proceedings.

PERFORMANCE MEASUREMENTS

	Actual 2023	Actual 2024	Projected 2025	Target 2026
# Months financials closed within 15 days with reconciliations signed off by supervisor	12	10	10	12
# Of auditor's compliance issues	0	0	0	0
Investment Performance vs 1-3 Year US Treasury Index	5.02% vs 4.72%	5.22% vs 4.85%	5.00% vs 4.85%	5.00% vs 4.85%
% Of customers paying online	55%	58%	58%	60%
Continuous improvement initiatives	24	25	24	24
General obligation bond rating	Aa3	Aa3	Aa3	Aa3
Elections held	2	4	2	4
Registered voters	6,826	6,895	7,622	7,800
Absentees mailed and early voting in office	2,043	4,163	3,800	5,500
Staff interdepartmental assistance for peak workloads (Election, Tax Collection, Yard Waste renewals)	New	New	New	3

2026 GOALS

1. Successfully issue the Annual Comprehensive Financial Report and abbreviated Popular Report to convey financial results no later than June 2026.
2. Complete the 2025 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. Lead the creation of the 2027-2031 Capital Improvement Plan for presentation and approval by the Village Board.
4. Formation of the Village's 2027 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.

5. Provide information to Outagamie County in preparation of 2025 tax roll, special assessments and special charges in late November to allow collection shortly thereafter that runs through January.
6. Execute four 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. Meet educational requirements of the Wisconsin Elections Commission (WEC), Wisconsin Municipal Clerks Association (WMCA) and International Institute of Municipal Clerks (IIMC) associations.
7. Update the Village Municipal Code, Village website and social media sites on continuous basis for changes.
8. Conduct market research of seasonal wages on comparable positions within the Village. Propose a revised scale for work performed in 2027 as a means for recruiting and retaining talent, improving our residents' experience at the VLC pool, parks, Library and FVMPD.
9. Prioritize and begin to address areas for improvement identified by the Employee Engagement Survey conducted in 2025. The department will foster cross-department collaboration empowering employees to enhance skills for growth potential.
10. The Village Clerks administers oaths and affirmations; timely provides agendas and minutes for Regular Board, Special Board meetings, Plan Commission, Design Review Board, Utility Commission, Library Board, Board of Review and Joint Review Board; and publishes all legal documents as required by state law or Village ordinance.

SIGNIFICANT PROGRAM/COST CHANGES

The department combines the existing Finance and Clerk's office with a reduction of .25 FTE but allows existing staff to enhance skills and responsibilities.

PERSONNEL CHANGES/JUSTIFICATION

Cross training will allow an existing staff member to be designated as the Deputy Clerk as a growth opportunity.

2025 ACHIEVEMENTS

1. A clean audit opinion was attained for the 2024 Annual Comprehensive Report and the Popular Report issued to provide abbreviated easy to read summary sharing with employees and public the financial status of the Village. Both reports were awarded the Government Finance Officers Association Certificate of Excellence.

2. 2024 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. Village Board approval of the Village's 2025 Budget and 2026-2030 Capital Improvement Plan with collaboration from all departments.
4. Provided information to Outagamie County in preparation of 2024 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 for the Village and other taxing entities.
5. Successfully administered two elections and completed all educational requirements of the Wisconsin Elections Commission (WEC), Wisconsin Municipal Clerks Association (WMCA) and International Institute of Municipal Clerks (IIMC) associations. Processed four-year maintenance and Electronic Registration Information Center (ERIC) voter registration cards.
6. Published Public Works Spring and Fall, Parks and the Annual Village Newsletter. Newsletters were mailed to all residents and available on website/social media for digital viewing.
7. Managed and updated Village website and social media accounts. Worked with other departments to create a social media schedule and implemented best practices.
8. Calculated 2026 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 9th.
9. Processed approximately 40 new hires and 25 exiting employees (full-time and part-time). A few planned retirements and the Village of Kimberly's notice of termination in partnership of FVMPD were contributing factors to the turnover.
10. As part of our ongoing efforts to improve efficiency and reduce our environmental impact, we transitioned to electronic invoicing and W-9 storage.
11. The Village's seasonal wage scale was reviewed and market research conducted. Village Board approved a new scale effective January 1, 2026.
12. Partnered with KerberRose to conduct an Employee Engagement Survey.
13. Our Accounting Clerk has enrolled in an excel class at Fox Valley Technical College to improve her data management and analysis skills, enhancing her job functions and productivity.

CAPITAL OUTLAY

None

2026 ADOPTED BUDGET

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2023	ACTUAL 2024	BUDGET 2025	BUDGET 2025	YTD 2025	ESTIMATED 2025	BUDGET 2026	INCREASE (DECREASE) 2025		2025 BUDGET	% CHANGE BUDGET	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 3% AND \$1,000 ORANGE HIGHLIGHT AND YELLOW HIGHLIGHT IF LESS THAN 3% AND \$1,000
									AMENDED	2025 BUDGET			
Administrative Services													
101-51420-101	FULL-TIME WAGES	264,820	323,252	335,816	335,816	211,985	293,875	355,217	19,401	5.78%	COLA and step increases		
101-51420-102	PART-TIME WAGES	26,320	3,469	-	-	27	50	-	-	#DIV/0!			
101-51420-103	SOCIAL SECURITY	21,421	24,480	26,173	26,173	15,765	22,004	27,236	1,063	4.06%	COLA and step increases		
101-51420-104	RETIREMENT	19,089	22,187	23,361	23,361	14,553	19,986	25,634	2,273	9.73%	.25% increase in WRS rates, Step and COLA increases		
101-51420-105	HEALTH INSURANCE	66,989	74,290	77,257	77,257	49,769	53,799	93,699	16,442	21.28%	Employee changed from incentive to family plan		
101-51420-107	LIFE INSURANCE	164	171	163	163	97	127	148	(15)	-9.20%			
101-51420-108	DENTAL INSURANCE	6,041	5,439	5,353	5,353	3,346	4,140	5,563	210	3.92%			
101-51420-109	DISABILITY INSURANCE	617	693	669	669	419	550	706	37	5.53%			
101-51420-110	OVERTIME	136	768	300	300	83	376	800	500	166.67%			
101-51440-111	ELECTION WORKERS	4,711	13,604	6,000	6,000	4,993	5,500	17,000	11,000	183.33%	Four elections in 2026 versus two in 2025		
101-51420-201	TRAINING & CONFERENCES	3,676	4,820	9,000	14,500	3,942	14,000	10,000	1,000	11.11%			
101-51420-204	CONTRACTUAL SERVICES	32,400	33,917	44,146	84,146	56,325	84,190	45,550	1,404	3.18%	Annual CivicPlus & Municode (5%), maintenance election equip		
101-51420-206	OFFICE SUPPLIES	4,854	3,086	4,000	4,000	3,222	4,750	6,500	2,500	62.50%	Dymo labels and absentee envelopes adequate supply		
101-51420-207	PRINTING & REPRODUCTION	695	661	1,250	1,250	963	1,246	1,250	-	0.00%			
101-51420-208	BOOKS, SUBSCRIPTIONS	1,870	1,307	1,700	1,700	861	1,450	1,700	-	0.00%			
101-51440-211	FOOD & PROVISION	-	181	800	800	-	800	1,000	200	25.00%			
101-51420-221	SMALL EQUIPMENT	1,303	24,361	2,000	2,000	55	1,955	2,000	-	0.00%			
101-51420-227	PUBLIC INFORMATION	3,642	3,351	2,750	2,750	2,395	2,710	3,865	1,115	40.55%	GFOA Popular Report & Certificate of Achievement Review Program Pricing Structure Update		
101-51440-228	EMPLOYEE BONDS	-	-	20	20	-	20	40	20	100.00%			
101-51420-229	BANK SERVICE CHARGES	6,676	5,472	8,000	8,000	4,785	7,900	8,000	-	0.00%			
101-51420-240	COMPUTER MAINTENANCE	-	-	600	600	-	575	600	-	0.00%			
101-51440-262	LEGAL	-	120	50	50	-	-	-	(50)	-100.00%			
Total Administrative Services		465,425	545,627	549,408	594,908	373,585	520,003	606,508	57,100	10.39%	Election impact and employee change from incentive to family health plan		

CATEGORY	General Government
DEPARTMENT	Community Development/Assessing
ACCOUNT ORGANIZATION	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

	<u>Actual 2023</u>	<u>Actual 2024</u>	<u>Projected 2025</u>	<u>Target 2026</u>
Rezoning	1	2	2	2
Total Equalized Value (RE & PP)	\$1,462,895,500	\$1,592,020,500	\$1,765,878,400	\$1,836,513,500
Zoning Code Amendments	7	1	2	2
Certified Survey Map (CSM)/Land Split	5	6	8	6
Residential Plats (In Limits)	1	1	1	1
Annexations	0	1	2	1
Site Plan Review	12	10	10	10

2026 GOALS

1. Complete 2025 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, Board of Review and Village Board
6. Assist the Administrator and Finance Director in Tax Incremental Finance management.
7. Assist in attracting and retaining business development.

8. Assist property owners and developers with information regarding annexation, zoning, and available resources in areas within and adjacent to the village.
9. Assist property owners with compliance with the Design Review Manual.
10. Continue to refine and evaluate the Code Compliance procedures and workflow.
11. Complete the Comprehensive Plan Update.
12. Evaluate Zoning Code and Municipal Code sections for necessary updates and establish priorities for completion.

SIGNIFICANT PROGRAM/COST CHANGES

None

PERSONNEL CHANGES/JUSTIFICATION

None

2025 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. Revised Planning application forms to be more user friendly and reflect current practices.
8. Updated the Planning related application fees to reflect and capture staff time to process and review these applications.
9. Associated Appraisal completed revaluation to ensure fair property tax distribution.
10. Collaborated with the Building Inspector to re-write Chapter 8 Building Code.
11. Researched, presented and drafted a new ordinance to allow residential chickens.
12. Ensured the Village's zoning map reflects all accurate zoning classifications.

13. Community Development Director has been appointed to the Fox Cities Housing Alliance Steering Committee. This group includes stakeholders from the Fox Cities charged with working towards innovative housing solutions.
14. Attended regional meetings, workshops, and conferences to stay informed on regional activity, current practices and support ongoing professional development.

CAPITAL OUTLAY

None

2026 ADOPTED BUDGET

ACCOUNT NUMBER	ACCOUNT TITLE	AMENDED							INCREASE (DECREASE) 2025	% CHANGE 2025	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 3% AND \$1,000 ORANGE HIGHLIGHT AND BLUE HIGHLIGHT IF LESS THAN 3% AND \$1,000	
		ACTUAL 2023	ACTUAL 2024	BUDGET 2025	BUDGET 2025	YTD 2025	ESTIMATED 2025	BUDGET 2026			BUDGET	BUDGET
Community Development - Assessing												
101-51530-101	FULL-TIME WAGES	29,849	30,647	25,480	25,480	18,332	25,480	26,853	1,373	5.39%	Step and COLA impact	
101-51530-103	SOCIAL SECURITY	2,428	2,271	1,949	1,949	1,330	1,949	2,054	105	5.39%		
101-51530-104	RETIREMENT	2,064	1,980	1,771	1,771	1,274	1,771	1,933	162	9.15%		
101-51530-105	HEALTH INSURANCE	1,680	6,025	6,605	6,605	4,991	6,605	6,615	10	0.15%		
101-51530-107	LIFE INSURANCE	14	10	9	9	7	9	9	-	0.00%		
101-51530-108	DENTAL INSURANCE	596	402	306	306	231	306	321	15	4.90%		
101-51530-109	DISABILITY INSURANCE	68	57	51	51	38	51	53	2	3.92%		
101-51530-201	TRAINING & CONFERENCES	474	928	2,000	2,000	644	2,000	2,000	-	0.00%		
101-51530-203	TELEPHONE	334	326	520	520	251	500	520	-	0.00%		
101-51530-204	CONTRACTUAL SERVICES	33,664	49,488	35,000	96,730	74,600	96,730	35,000	-	0.00%		
101-51530-206	OFFICE SUPPLIES	-	352	150	150	52	100	150	-	0.00%		
101-51530-207	PRINTING & REPRODUCTION	-	-	50	50	-	-	50	-	0.00%		
101-51530-208	BOOKS, SUBSCRIPTIONS	1,077	1,128	3,800	3,800	978	3,500	3,800	-	0.00%		
101-51530-221	SMALL EQUIPMENT	-	13	1,000	1,000	-	500	1,000	-	0.00%		
101-51530-225	DOA ANNEXATION FEES	-	-	3,000	3,000	-	2,000	3,000	-	0.00%		
101-51530-227	PUBLIC INFORMATION	-	-	-	-	-	-	-	-	#DIV/0!		
Total Community Development - Assessing		72,248	93,627	81,691	143,421	102,728	141,501	83,358	1,667	2.04%		

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 2023	Actual 2024	Projected 2025	Target 2026
Building Permits Issued	409	361	360	360
New Single-Family Homes	3	2	1	10
New Two-Family Homes	2	7	12	5
New Mobile Homes (on existing pads)	0	1	1	0

2026 GOALS

1. Continue to explore ways to convey information and to communicate with the public concerning their building needs.
2. Ongoing evaluation of the online permit system to boost efficiency and deliver high-quality customer service.
3. Continue refining the Code Compliance process to establish uniform complaint procedures and effective interdepartmental communication.
4. Continue to enforce ordinances to maintain a clean, safe, and orderly appearance of the Village.
5. Continue to coordinate with Appleton in enforcement of Weights and Measures inspections.
6. Update the Municipal Code to clarify standards for driveway installations and expansions.

SIGNIFICANT PROGRAM/COST CHANGES

Staff completed an in-depth analysis of building permit 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.

After our analysis, one additional fee and one new permit type are being proposed:

- **New fee Re-inspection Fee:** this is a fee that will be charged if the Building Inspector needs to re-visit a project for a third inspection. Generally, one or two inspections are expected to be included in our permit fee calculations. When a project requires a third inspection, it adds significant additional workload to a project with the site visit and preparation of the inspection report.
- **New Permit Footings and Foundation/Early start Permit (Commercial Only):** this allows a separate permit to be issued when commercial development receive a footings and foundation permit from the State Department of Safety and Professional Services (DSPS). Currently, we issue a Commercial Construction Permit for the entire building and are not able to easily track the projects that have received only a footing and foundation permit from the State DSPS. The new permit will allow the Village to cover the time spent to coordinate the projects that start with footings and foundation only and provide better permit management.

PERSONNEL CHANGES/JUSTIFICATION

None

2025 ACHIEVEMENTS

1. Maintained successful compliance with Local and State building inspections.
2. Continued to improve public relations and information packets.
3. Continued enforcement of ordinances to maintain a clean, safe, and orderly appearance of the Village.
4. Help other departments as requested.
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. Updated all building permit application forms and informational handouts.
9. Continuous discussions surrounding Municipal Code standards and areas for improvement and clarification.

CAPITAL OUTLAY

None

2026 ADOPTED BUDGET

ACCOUNT NUMBER	ACCOUNT TITLE	AMENDED							INCREASE (DECREASE) 2025	% CHANGE 2025	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 3% AND \$1,000 ORANGE HIGHLIGHT AND BLUE HIGHLIGHT IF LESS THAN 3% AND \$1,000	
		ACTUAL 2023	ACTUAL 2024	BUDGET 2025	BUDGET 2025	YTD 2025	ESTIMATED 2025	BUDGET 2026			BUDGET	BUDGET
Inspections												
101-52050-101	FULL-TIME WAGES	67,287	71,513	80,811	80,811	58,218	80,811	84,918	4,107	5.08%	Step and COLA impact	
101-52050-103	SOCIAL SECURITY	4,907	5,185	6,182	6,182	4,218	6,182	6,497	315	5.10%		
101-52050-104	RETIREMENT	4,583	4,917	5,598	5,598	4,046	5,598	6,095	497	8.88%		
101-52050-105	HEALTH INSURANCE	20,628	23,443	27,207	27,207	20,108	27,207	27,250	43	0.16%		
101-52050-107	LIFE INSURANCE	38	38	37	37	27	37	37	-	0.00%		
101-52050-108	DENTAL INSURANCE	1,668	1,640	1,705	1,705	1,261	1,705	1,790	85	4.99%		
101-52050-109	DISABILITY INSURANCE	149	155	161	161	119	161	169	8	4.97%		
101-52050-201	TRAINING & CONFERENCES	469	954	2,600	2,600	651	1,500	2,600	-	0.00%		
101-52050-203	TELEPHONE	353	362	520	520	262	500	520	-	0.00%		
101-52050-204	CONTRACTUAL SERVICES	27,332	24,891	35,000	35,000	22,826	30,000	35,000	-	0.00%		
101-52050-206	OFFICE SUPPLIES	336	92	150	150	-	100	150	-	0.00%		
101-52050-207	PRINTING & REPRODUCTION	-	-	300	300	166	275	300	-	0.00%		
101-52050-208	BOOKS, SUBSCRIPTIONS, MEMBERSHIP	309	278	1,250	1,250	331	1,250	1,250	-	0.00%		
101-52050-212	CLOTHING ALLOWANCE	260	260	261	261	260	260	261	-	0.00%		
101-52050-218	OPERATIONAL SUPPLIES	172	1,767	1,800	1,800	488	1,700	1,800	-	0.00%		
101-52050-221	SMALL EQUIPMENT	-	-	1,000	1,000	-	800	1,000	-	0.00%		
101-52050-247	VEHICLE	146	21	3,000	3,000	441	1,000	3,000	-	0.00%		
Total Inspections		128,638	135,515	167,582	167,582	113,421	159,086	172,637	5,055	3.02%		

CATEGORY	General Government
DEPARTMENT	Economic Development
ACCOUNT ORGANIZATION	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

	Actual <u>2023</u>	Actual <u>2024</u>	Projected <u>2025</u>	Target <u>2026</u>
Marketing/sponsorship events participated in	1	1	2	2
Site Plan Review	12	10	10	10
Development Agreements	2	0	3	2

2026 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 acquisition and the safe demolition of the former Sandies Dry Cleaners.
6. Prepare a TID Policy and application.
7. Promote development on Village-owned parcels in the industrial park and downtown, supporting projects that bring significant community investment, create living-wage jobs, and expand the tax base.
8. Complete the update to the Village's Comprehensive Plan to guide development north of I-41.
9. Demolish Village-owned structures on Depot Street to enhance marketability of the lots for future higher-density housing. Development of this property will generate the desired increment in TID 8, which is vital to supporting the district's financial goals.

2025 ACHIEVEMENTS

1. Attended ribbon cutting and/or groundbreaking ceremonies for Bel Foods Group and Scheske Family Dental.
2. Presented at the Heart of the Valley Chamber of Commerce Annual Community Update.
3. Collaborated with our team to execute the Development Agreement for Mazzanti Estates, which will be a significant increment generator in TID 7.
4. Began monthly meetings with the newly created internal Economic Development and Infrastructure Team. Community Development, Water Utilities, Engineering, Administration, DPW and Finance will meet monthly to discuss current and future construction and planning projects. This new team combined two separate meetings into one to create more efficient use of time and opens up lines of communication between departments to ensure we are all up to speed on projects happening throughout the Village.
5. Hired a surveyor to prepare a Certified Survey Map for the Village-owned parcels within and adjacent to the Pine Street parking lot. The CSM will eliminate historic property lines and facilitate small land transfers to ensure the entire public parking lot and sidewalks are located on Village owned land. The CSM is being prepared in advance of the Pine Street parking lot reconstruction.
6. The Director regularly attends monthly Fox Cities Economic Development Partnerships meetings to stay informed on regional economic development initiatives and projects. This is also an opportunity to learn from and collaborate with our peers.

SIGNIFICANT PROGRAM/COST CHANGES

None

PERSONNEL CHANGES/JUSTIFICATION

None

CAPITAL OUTLAY

None

2026 ADOPTED BUDGET

ACCOUNT NUMBER	ACCOUNT TITLE	AMENDED							INCREASE (DECREASE) 2025	% CHANGE 2025	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 3% AND \$1,000 ORANGE HIGHLIGHT AND BLUE	
		ACTUAL 2023	ACTUAL 2024	BUDGET 2025	BUDGET 2025	YTD 2025	ESTIMATED 2025	BUDGET 2026			BUDGET	BUDGET
Economic Development												
101-56700-201	TRAINING & CONFERENCES	-	300	1,500	1,500	1,044	1,500	1,500	-	0.00%		
101-56700-204	CONTRACTUAL SERVICES	-	1,999	3,200	23,200	54	23,200	3,200	-	0.00%		
101-56700-207	PRINTING & REPRODUCTION	-	-	1,000	1,000	-	900	1,000	-	0.00%		
101-56700-208	BOOKS, SUBSCRIPTIONS, MEMBERSHIP	840	1,143	1,100	1,100	370	1,100	1,100	-	0.00%		
101-56700-227	PUBLIC INFORMATION	1,500	1,500	4,000	4,000	500	1,500	4,000	-	0.00%		
101-56700-260	ADMINISTRATION	-	10	100	100	-	85	100	-	0.00%		
101-56700-264	OTHER	8	2,242	1,000	1,000	31	985	1,000	-	0.00%		
101-56710-101	FULL TIME WAGES	25,585	26,208	35,672	35,672	25,660	35,672	32,223	(3,449)	-9.67%	Staff Allocation Change due to TID projects	
101-56710-103	SOCIAL SECURITY	2,081	1,943	2,729	2,729	1,861	2,729	2,465	(264)	-9.67%		
101-56710-104	RETIREMENT	1,769	1,693	2,479	2,479	1,783	2,479	2,320	(159)	-6.41%		
101-56710-105	HEALTH INSURANCE	1,440	5,121	9,247	9,247	6,799	9,247	7,938	(1,309)	-14.16%		
101-56710-107	LIFE INSURANCE	12	9	13	13	9	13	11	(2)			
101-56710-108	DENTAL INSURANCE	511	342	428	428	315	428	385	(43)	-10.05%		
101-56710-109	DISABILITY INSURANCE	58	49	71	71	52	71	64	(7)	-9.86%		
101-56710-264	BUSINESS RETENTION	-	-	-	-	-	-	100,000	100,000	#DIV/0!	Business Retention Incentive for completed Smith Pharmacy	
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 no tax levy impact but does apply to exp restraint	
Total Economic Development		93,804	102,558	122,539	142,539	98,479	139,909	217,306	94,767	77.34%		

CATEGORY	General Government
DEPARTMENT	Village Hall
ACCOUNT ORGANIZATION	101-51650

OBJECTIVE:

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

PERFORMANCE MEASUREMENTS

	<u>Actual 2023</u>	<u>Actual 2024</u>	<u>Projected 2025</u>	<u>Target 2026</u>
Fobbed Access Points to Employee Work Areas	6	6	9	9
Maintenance Projects Completed	6	3	3	3

2026 GOALS

1. Power wash exterior of Village Hall.
2. Continue to upgrade lighting to Light Emitting Diode (LED) fixtures.
3. Investigate upgrade in Automated External Defibrillator (AED)

SIGNIFICANT PROGRAM/COST CHANGES

None

PERSONNEL CHANGES/JUSTIFICATION

None

2025 ACHIEVEMENTS

1. Upgraded boardroom monitors
2. Upgraded projector system and screens
3. Updated boardroom TV for proper device sharing use

CAPITAL OUTLAY

None

2026 ADOPTED BUDGET

ACCOUNT NUMBER	ACCOUNT TITLE	AMENDED							INCREASE (DECREASE) 2025	% CHANGE 2025	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 3% AND \$1,000 ORANGE HIGHLIGHT AND BLUE	
		ACTUAL 2023	ACTUAL 2024	BUDGET 2025	BUDGET 2025	YTD 2025	ESTIMATED 2025	BUDGET 2026			BUDGET	BUDGET
Village Hall												
101-51650-101	FULL-TIME WAGES	26,939	28,354	31,460	31,460	18,145	31,460	28,404	(3,056)	-9.71%	Impact of COLA and step increases plus staff allocations based on 2024 priorities	
101-51650-103	SOCIAL SECURITY	1,957	2,060	2,411	2,411	1,315	2,411	2,180	(231)	-9.58%		
101-51650-104	RETIREMENT	1,716	1,841	2,056	2,056	1,173	2,056	1,930	(126)	-6.13%		
101-51650-105	HEALTH INSURANCE	7,379	8,365	9,762	9,762	5,737	9,762	8,422	(1,340)	-13.73%	Health rate increase average of 9%, fewer hours allocated	
101-51650-107	LIFE INSURANCE	13	14	13	13	8	13	11	(2)	-15.38%		
101-51650-108	DENTAL INSURANCE	508	309	627	627	193	627	313	(314)	-50.08%		
101-51650-109	DISABILITY INSURANCE	53	57	59	59	34	59	53	(6)	-10.17%		
101-51650-110	OVERTIME	108	139	100	100	57	100	100	-	0.00%		
101-51650-203	TELEPHONE	1,916	1,622	3,000	3,000	1,038	1,875	2,000	(1,000)	-33.33%		
101-51650-204	CONTRACTUAL SERVICES	-	161	200	200	-	185	200	-	0.00%		
101-51650-205	EQUIPMENT REPAIR	54	-	825	825	-	750	775	(50)	-6.06%		
101-51650-206	OFFICE SUPPLIES	1,163	1,164	1,500	1,500	1,399	1,500	1,535	35	2.33%		
101-51650-207	PRINTING & REPRODUCTION	3,495	3,235	3,900	3,900	2,095	3,420	3,900	-	0.00%		
101-51650-208	BOOKS, SUBSCRIPTIONS	-	14	-	-	-	-	-	-	#DIV/0!		
101-51650-211	FOOD & PROVISION	-	10	-	-	-	-	-	-	#DIV/0!		
101-51650-212	CLOTHING ALLOWANCE	29	29	29	29	32	32	95	66	227.59%		
101-51650-213	SAFETY EQUIPMENT	-	-	33	33	-	30	31	(2)	-6.06%		
101-51650-218	OPERATIONAL SUPPLIES	2	-	759	759	-	700	729	(30)	-3.95%		
101-51650-221	SMALL EQUIPMENT	25	5,643	495	495	-	425	476	(19)	-3.84%		
101-51650-226	POSTAGE	10,513	12,280	11,400	11,400	7,896	12,348	12,250	850	7.46%		
101-51650-242	CUSTODIAL BLDG REPAIR/MAINT	17,188	1,690	1,558	18,358	3,491	18,300	1,500	(58)	-3.72%		
101-51650-243	CUSTODIAL - CONTRACTUAL	8,933	10,285	9,669	9,669	6,978	9,669	9,330	(339)	-3.51%		
101-51650-244	CUSTODIAL-OPERATIONS	790	646	860	860	706	710	828	(32)	-3.72%		
101-51650-245	CUSTODIAL - EQUIPMENT	890	1,077	1,730	1,730	782	1,530	1,665	(65)	-3.76%		
101-51650-249	UTILITIES	7,925	7,881	12,738	12,738	6,367	10,250	10,300	(2,438)	-19.14%	Allocation to general fund decreased from 33% to 31%	
101-51650-306	BUILDING & GROUNDS	-	17,383	-	-	-	-	-	-	#DIV/0!		
Total Village Hall		91,599	104,258	95,184	111,984	57,446	108,212	87,027	(8,157)	-8.57%	NOTE: ALLOCATION TO UTILITIES SEPTEMBER NOT COMPLETED (70% 23-24; 67% 25, 69% 26)	

CATEGORY	General Government
DEPARTMENT	Municipal Court
ACCOUNT ORGANIZATION	101-51680

MISSION:

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

PERFORMANCE MEASUREMENTS

	Actual 2023	Actual 2024	Projected 2025	Target 2026
# of months default letters completed timely.	11	11	12	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	100%	100%

2026 GOALS

1. Achieve the Court's Mission by providing fair, timely and just results for those who participate in the judicial proceedings of the Village of Little Chute Municipal Court.
2. Work with the appointed counsel from Herling Clark Law Firm to schedule trials or resolve pending unresolved cases.
3. Achieve a more current cohort of debts/debtors. Reduce or eliminate those debts/debtors considered "aged."
4. Evaluate and identify additional areas for workflow improvement and efficiency.
5. Maintain mandatory educational requirements.

SIGNIFICANT PROGRAM/COST CHANGES

Increase training costs to meet mandatory educational requirements.

PERSONNEL CHANGES/JUSTIFICATION

Watching the WRS return-to work proposed legislations which would allow an annuitant to work for a WRS employer two-thirds of full time and elect to not be a participating employee but instead continue to receive their annuity. Currently the Court Clerk is limited to 20 hours per week to not have impact on annuity.

2025 ACHIEVEMENTS

1. Proficiency achieved in workloads and workflows to reduce “aged” debts/debtors has been successful. We continue to look for ways to further enhance.
2. Judge and Clerk maintained all certifications according to the 8th District guideline mandatory educational requirements.
3. Processed past due/unpaid forfeitures utilizing WI Department of Revenue debt collection interface software.
4. Worked with appointed counsel from Herrling Clark Law Firm to monitor/manage/schedule unresolved cases.

CAPITAL OUTLAY

None

2026 ADOPTED BUDGET

ACCOUNT NUMBER	ACCOUNT TITLE	AMENDED						(INCREASE) (DECREASE) 2025	% CHANGE 2025	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 3% AND \$1,000 ORANGE HIGHLIGHT AND BLUE	
		ACTUAL 2023	ACTUAL 2024	BUDGET 2025	BUDGET 2025	YTD 2025	ESTIMATED 2025	BUDGET 2026	BUDGET	BUDGET	HIGHLIGHT IF LESS THAN 3% AND \$1,000
Municipal Court											
101-51680-100	ELECTED WAGES	7,000	6,417	7,000	7,000	4,667	7,000	7,000	-	0.00%	
101-51680-102	PART-TIME WAGES	43,439	49,337	28,298	28,298	20,983	28,298	29,806	1,508	5.33%	New court clerk working less hours and pay grade differential
101-51680-103	SOCIAL SECURITY	4,157	4,335	2,746	2,746	1,962	2,746	2,816	70	2.55%	
101-51680-104	RETIREMENT	2,955	994	-	-	-	-	-	-	#DIV/0!	
101-51680-105	HEALTH INSURANCE	3,600	1,050	-	-	-	-	-	-	#DIV/0!	
101-51680-107	LIFE INSURANCE	39	13	-	-	-	-	-	-	#DIV/0!	
101-51680-109	DISABILITY INSURANCE	96	34	-	-	-	-	-	-	#DIV/0!	
101-51680-112	PER DIEM	300	-	600	600	-	450	600	-	0.00%	
101-51680-201	TRAINING & CONFERENCES	405	2,282	1,442	1,442	1,822	1,900	2,000	558	38.70%	
101-51680-204	CONTRACTUAL SERVICES	6,933	7,731	7,210	7,210	7,384	7,385	7,390	180	2.50%	
101-51680-206	OFFICE SUPPLIES	-	779	772	772	15	472	791	19	2.46%	
101-51680-207	PRINTING & REPRODUCTION	-	167	-	-	-	-	-	-	#DIV/0!	
101-51680-208	BOOKS, SUBSCRIPTIONS	745	830	1,133	1,133	205	1,080	1,161	28	2.47%	
101-51680-221	SMALL EQUIPMENT	-	40	-	-	-	-	-	-	#DIV/0!	
Total Municipal Court		69,670	74,008	49,201	49,201	37,037	49,331	51,564	2,363	4.80%	

CATEGORY	General Government
DEPARTMENT	Village Promotion and Goodwill
ACCOUNT ORGANIZATION	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

	Actual 2023	Actual 2024	Projected 2025	Target 2026
Planters maintained in Village	42	42	42	42
Number of Newsletters	4	4	4	4
Total Newsletters Delivered	22,398	23,200	23,450	23,500

2026 GOALS

1. Newsletter production and distribution quarterly.
2. Continued maintenance and delivery of banner and holiday lights change-outs from the Municipal Services Team.
3. Continued improvement of Village aesthetics through the Beautification line-item fund.
4. Promote sponsorship opportunities for additional holiday lights downtown.
5. Research and develop plan to update winter greens for planters.

SIGNIFICANT PROGRAM/COST CHANGES

None

PERSONNEL CHANGES/JUSTIFICATION

None

2025 ACHIEVEMENTS

1. Successfully produced and distributed the Village newsletter every quarter throughout 2025.
2. Continued maintenance and delivery of banner and holiday lights change-outs from the Municipal Services Team.
3. Continued purchasing arrangements with Riverside by Reynebeau Floral.
4. Successfully installed winter holiday lights for downtown light poles.

CAPITAL OUTLAY

None

2026 ADOPTED BUDGET

ACCOUNT NUMBER	ACCOUNT TITLE	AMENDED							INCREASE (DECREASE) 2025	% CHANGE 2025	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 3% AND \$1,000 ORANGE HIGHLIGHT AND BLUE HIGHLIGHT IF LESS THAN 3% AND \$1,000	
		ACTUAL 2023	ACTUAL 2024	BUDGET 2025	BUDGET 2025	YTD 2025	ESTIMATED 2025	BUDGET 2026			BUDGET	BUDGET
Village Promotion and Goodwill												
101-51960-101	FULL-TIME WAGES	17,390	17,546	18,331	18,331	17,422	18,331	21,774	3,443	18.78%	Impact of COLA and step increases	
101-51960-102	PART-TIME WAGES	2,082	1,573	2,800	2,800	791	2,800	2,800	-	0.00%		
101-51960-103	SOCIAL SECURITY	1,651	1,506	1,863	1,863	1,508	1,863	2,121	258	13.85%		
101-51960-104	RETIREMENT	1,403	1,303	1,491	1,491	1,351	1,491	1,783	292	19.58%		
101-51960-105	HEALTH INSURANCE	5,800	5,180	5,617	5,617	5,206	5,617	6,091	474	8.44%		
101-51960-107	LIFE INSURANCE	12	12	11	11	10	11	12	1	9.09%		
101-51960-108	DENTAL INSURANCE	423	361	351	351	330	351	403	52	14.81%		
101-51960-109	DISABILITY INSURANCE	42	41	37	37	36	37	43	6	16.22%		
101-51960-110	OVERTIME	3,241	1,657	3,200	3,200	2,339	2,700	3,200	-	0.00%		
101-51960-206	OFFICE SUPPLIES	38	-	200	200	1,758	1,758	200	-	0.00%		
101-51960-211	FOOD & PROVISIONS	3,353	2,654	3,000	3,000	2,631	3,000	3,000	-	0.00%		
101-51960-212	CLOTHING ALLOWANCE	-	-	70	70	-	-	85	15	21.43%		
101-51960-215	BEAUTIFICATION SUPPLIES	2,263	10,697	2,000	6,977	1,509	6,977	2,000	-	0.00%		
101-51960-218	OPERATIONAL SUPPLIES	393	-	500	500	-	500	500	-	0.00%		
101-51960-219	AWARDS & RECOGNITION	-	-	500	500	-	500	500	-	0.00%		
101-51960-227	NEWSLETTER	1,614	2,249	2,100	2,100	1,492	2,100	2,100	-	0.00%		
Total Village Promotion and Goodwill		39,705	44,780	42,071	47,048	36,383	48,036	46,612	4,541	10.79%		

CATEGORY	Public Safety
DEPARTMENT	Fire Department
ACCOUNT ORGANIZATION	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 2023	Actual 2024	Projected 2025	Target 2026
Fire Department Responses	200	242	251	261
Inspections by Fire Inspector	406	430	450	452

2026 GOALS

1. To upgrade our use of the fire application IamResponding to include:
 - a. The department's standard operating guidelines.
 - b. Contact names and phone numbers for all businesses for easy access at a fire scene.
2. We will continue to write and apply for grants to upgrade or replace existing equipment to follow current Wisconsin State Statutes and NFPA standards.
3. Monitor training attendance, record training skills learned, record each person involved in the training to initial attendance sheet, record training officer and other issues significant to firefighters' active participation with the fire department.
4. 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.

5. 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.
6. We will work to enhance our fire prevention in-school sessions and open house programs for the public. We will continue to encourage school students and teachers to visit the fire station, going on site at the schools and other ways to increase fire prevention education.
7. We will continue 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.
8. It is required by state and national codes that we keep accurate records of all incidents that we respond to. The present system that we and most fire departments use will be retired, and we will need to implement the new NERIS (National Emergency Response Information System) by January 2026. The National Emergency Response Information System (NERIS) is a mission-critical, all-hazards emergency reporting system built to meet the evolving needs of America's fire service. It replaces the 40-year-old legacy platform, the National Fire Incident Reporting System (NFIRS), with a modern solution that delivers timely intelligence, advanced analytics, and seamless interoperability—helping departments respond more effectively to fire-related incidents and other emergencies.
9. We must document our weekly department training sessions and Monday Firefighter Drills in order to receive our 2% funding.
10. 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.
11. We will continue inspections of commercial businesses and multi-family residential structures per NFPA requirements as required for the State Aid 2% Fire Dues.

SIGNIFICANT PROGRAM/COST CHANGES

None

PERSONNEL CHANGES/JUSTIFICATION

- Added four new firefighters to the department to fill retirement vacancies.
- Exploring an Emergency Medical Responder (EMR) Program for future implementation.

2025 ACHIEVEMENTS

1. Continued the agreement with Appleton Fire Department for Auto Aid Response Program for adjacent areas to Little Chute and Appleton.
2. Continued with the agreement for joint water rescue plan with neighboring fire departments that includes maps.
3. Continued the environment safe firefighting foam agreement with the Appleton Fire Department that provides storage and delivery of foam for Little Chute and other communities in Outagamie County.
4. We received donations from Capital Credit Union (self-contained breather apparatus (SCBA) and rapid intervention team (RIT) Kits \$10,000), the Little Chute Jaycees (thermal imaging camera \$4,442) and have applied to The Great Wisconsin Cheese Fest with award notifications anticipated in November.
5. Continued with the firefighter as 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.
6. Two members attended the Wisconsin State Fire Investigation Training Conference to enhance their skills and establish contact with other departments.

7. 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.
8. The Fire Inspector attended the Wisconsin State Fire Inspectors conference to review state codes and establish contact with other departments.
9. Multiple members have attended the Outagamie County Fire Investigation Association meetings, Outagamie County Chiefs Association meetings, Mutual Aid Box Alarm System (MABAS) meetings along with Fire Commission meetings.
10. Continued with Appleton Fire Department on a FEMA grant for over-lapping coverage of adjoining areas.
11. Continued to hold weekly training events for all firefighters, monthly department meeting and officers' meetings to increase communication.
12. Completed fire inspections as per National Fire Protection Association (NFPA) requirements.
13. LCFD members trained with Kimberly Fire Department and Fox Valley Metro Police Department on active shooter incidents.

CAPITAL OUTLAY

None

2026 ADOPTED BUDGET

ACCOUNT NUMBER	ACCOUNT TITLE	AMENDED							INCREASE (DECREASE) 2025	% CHANGE 2025	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 3% AND \$1,000 ORANGE HIGHLIGHT AND BLUE	
		ACTUAL 2023	ACTUAL 2024	BUDGET 2025	BUDGET 2025	YTD 2025	ESTIMATED 2025	BUDGET 2026			BUDGET	BUDGET
Fire Operations												
101-52200-101	FULL-TIME WAGES	7,609	8,339	8,512	8,512	8,440	8,512	9,784	1,272	14.94%	Impact of COLA and step increases, greater allocation for maintenance	
101-52200-102	PART-TIME WAGES	35,961	29,693	30,555	30,555	21,947	30,555	32,146	1,591	5.21%	Impact of COLA and step increases	
101-52200-103	SOCIAL SECURITY	4,268	3,820	5,269	5,269	2,963	5,269	5,526	257	4.88%		
101-52200-104	RETIREMENT	47,733	32,100	35,052	35,052	34,179	35,052	35,526	474	1.35%		
101-52200-105	HEALTH INSURANCE	2,250	2,524	2,642	2,642	2,633	2,642	2,913	271	10.26%		
101-52200-107	LIFE INSURANCE	4	4	4	4	4	4	4	-	0.00%		
101-52200-108	DENTAL INSURANCE	598	536	588	588	416	588	541	(47)	-7.99%		
101-52200-109	DISABILITY INSURANCE	16	17	17	17	16	17	19	2	11.76%		
101-52200-110	OVERTIME	31	40	-	-	-	-	-	-	#DIV/0!		
101-52200-111	FIREFIGHTERS	22,121	25,668	25,000	25,000	13,010	25,000	25,500	500	2.00%		
101-52200-112	PER DIEM	4,125	3,375	4,800	4,800	3,600	3,600	4,800	-	0.00%		
101-52200-201	TRAINING & CONFERENCES	11,238	10,750	12,500	12,500	11,331	12,400	12,813	313	2.50%		
101-52200-203	TELEPHONE	3,293	3,212	4,000	4,000	1,908	3,130	4,000	-	0.00%		
101-52200-204	CONTRACTUAL SERVICES	43,815	23,620	29,000	38,500	22,701	27,500	29,000	-	0.00%		
101-52200-205	EQUIPMENT REPAIR	2,916	3,735	7,000	7,000	8,101	8,200	7,175	175	2.50%		
101-52200-206	OFFICE SUPPLIES	1,035	1,135	1,000	1,000	1,532	1,535	1,200	200	20.00%		
101-52200-207	PRINTING & REPRODUCTION	512	609	800	800	481	740	820	20	2.50%		
101-52200-208	BOOKS, SUBSCRIPTIONS, MEMBERSHIP	3,819	3,817	5,000	5,000	4,225	4,500	4,750	(250)	-5.00%		
101-52200-211	FOOD & PROVISIONS	31,744	33,930	30,000	30,000	21,129	30,150	30,750	750	2.50%		
101-52200-212	CLOTHING ALLOWANCE	5,516	5,642	6,800	6,800	8,206	8,210	6,970	170	2.50%		
101-52200-213	SAFETY EQUIPMENT	37,474	34,891	20,000	38,035	36,054	36,055	20,500	500	2.50%		
101-52200-215	CHEMICALS	433	1,602	1,600	1,600	778	1,600	1,600	-	0.00%		
101-52200-218	OPERATIONAL SUPPLIES	4,548	3,542	4,200	4,200	4,319	4,320	4,300	100	2.38%		
101-52200-219	AWARDS & RECOGNITION	5,813	6,114	6,000	6,000	4,676	4,846	6,150	150	2.50%		
101-52200-220	INSURANCE	2,560	2,560	2,700	2,700	5,753	5,753	5,753	3,053	113.07%	Year 2 of Policy (Expense prepaid)	
101-52200-221	SMALL EQUIPMENT	11,768	48,087	20,400	20,400	9,753	18,500	20,910	510	2.50%		
101-52200-222	JANITORIAL SUPPLIES	-	176	-	-	-	-	-	-	#DIV/0!		
101-52200-225	FIRE PREVENTION PROGRAM	3,993	3,266	3,750	4,750	2,084	3,800	3,840	90	2.40%		
101-52200-240	COMPUTER MAINTENANCE	6,252	-	5,500	5,500	-	5,500	5,500	-	0.00%		
101-52200-247	VEHICLE	29,314	27,610	29,120	29,120	18,289	29,840	29,840	720	2.47%		
101-52200-302	EQUIPMENT REPLACEMENT	-	-	-	-	-	-	-	-	#DIV/0!		
Total Fire Operations		330,759	320,415	301,809	330,344	248,528	317,818	312,630	10,821	3.59%		
Fire Allocated												
101-52250-230	WORKERS COMPENSATION INS	3,991	14,860	12,300	12,300	5,985	9,404	9,780	(2,520)	-20.49%	Experience modification stabilization offset by increase in rates; < increase 2025 than forecast	
101-52250-231	PROPERTY & LIABILITY INSURANCE	20,686	17,239	20,134	20,134	16,980	16,980	17,829	(2,305)	-11.45%	Rising property values & ~5% increase, ~3% increase in liability	
101-52250-242	CUSTODIAL BLDG REPAIR/MAINT	4,865	2,929	1,545	1,545	344	1,540	1,582	37	2.39%		
101-52250-243	CUSTODIAL - CONTRACTUAL	5,906	5,380	6,515	6,515	2,671	6,515	6,675	160	2.46%		
101-52250-244	CUSTODIAL-OPERATIONS	251	591	875	875	373	875	896	21	2.40%		
101-52250-245	CUSTODIAL - EQUIPMENT	8,780	207	4,525	4,525	100	4,525	4,635	110	2.43%		
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	8,979	8,367	10,065	10,065	6,931	10,065	10,315	250	2.48%		
Total Fire Allocated		372,178	368,293	374,679	374,679	272,424	368,624	370,432	(4,247)	-1.13%		

CATEGORY	Public Safety
DEPARTMENT	Crossing Guards
ACCOUNT ORGANIZATION	101-52350

MISSION:

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

PERFORMANCE MEASUREMENTS

	Projected 2024	Actual 2024	Projected 2025	Target 2026
Number of intersections covered	10	10	10	10
Number of students crossed	54,600	57,954	57,000	57,000

2026 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. Hire a full-time crossing guard or a morning and an afternoon part time crossing guard to fill vacant positions
8. 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

Eugene Kobussen – retired

Mark Spreeman- retired

2025 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

The Village of Kimberly has provided notice to the Village of Little Chute that they are terminating their partnership with Fox Valley Metro Police Department. There is a three-year notice clause in the contract; however, a final termination date could be negotiated earlier.

2026 ADOPTED BUDGET

ACCOUNT NUMBER	ACCOUNT TITLE	AMENDED							INCREASE (DECREASE) 2025	% CHANGE 2025	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 3% AND \$1,000 ORANGE HIGHLIGHT AND BLUE HIGHLIGHT IF LESS THAN 3% AND \$1,000
		ACTUAL 2023	ACTUAL 2024	BUDGET 2025	BUDGET 2025	YTD 2025	ESTIMATED 2025	BUDGET 2026			
Crossing Guards											
101-52350-102	PART-TIME WAGES	65,120	64,331	73,581	73,581	43,950	72,500	75,154	1,573	2.14%	
101-52350-103	SOCIAL SECURITY	4,982	4,921	5,629	5,629	3,362	5,546	5,749	120	2.13%	
101-52350-204	CONTRACTUAL SERVICES	339	1,184	850	850	710	850	875	25	2.94%	
101-52350-218	OPERATIONAL SUPPLIES	1,092	1,518	1,475	1,475	1,497	1,500	1,475	-	0.00%	
Total Crossing Guards		71,533	71,955	81,535	81,535	49,520	80,396	83,253	1,718	2.11%	

CATEGORY
DEPARTMENT
ACCOUNT ORGANIZATION

Public Works
Administration
101-53100

MISSION

The Public Works Department is responsible for maintaining and improving municipal infrastructure, delivering essential services, and supporting community well-being. Oversight and administrative functions ensure that operations are efficient, transparent, and aligned with strategic goals.

PERFORMANCE MEASUREMENTS

	Actual 2023	Actual 2024	Projected 2025	Target 2026
Street Excavation Permits Issued	82	200	160	160
Sidewalk/Driveway/Curb Cut Permits Issued	38	23	15	15
Street Obstruction Permits Issued	11	15	5	5
Oversized / Overweight Permits Issued	0	62	65	65
Prepared DPW section of Real Estate Inquiry Form	175	192	190	190
Number of DPW Newsletters Composed and Mailed to All Residents, Businesses, and Property Owners	Spring 5,711 Fall 5,783	Spring 5810 Fall 5880	Spring 5,803 Fall 5,815	Online only
Number new yard waste site users	78	88	80	80
Number of lost cards renewed	35	36	35	35
Number of cards renewed	896	923	960	960

2026 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

2025 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

2026 ADOPTED BUDGET

ACCOUNT NUMBER	ACCOUNT TITLE	AMENDED							INCREASE (DECREASE) 2025	% CHANGE 2025	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 3% AND \$1,000 ORANGE HIGHLIGHT AND BLUE HIGHLIGHT IF LESS THAN 3% AND \$1,000
		ACTUAL 2023	ACTUAL 2024	BUDGET 2025	BUDGET 2025	YTD 2025	ESTIMATED 2025	BUDGET 2026			
Public Works Administration											
101-53100-101	FULL-TIME WAGES	12,214	35,954	71,691	71,691	79,832	87,128	83,982	12,291	17.14%	Increased allocation for Assistant Director of Public Works for permit administration
101-53100-103	SOCIAL SECURITY	911	2,628	5,484	5,484	5,783	6,665	6,424	940	17.14%	
101-53100-104	RETIREMENT	831	2,482	4,971	4,971	5,353	6,055	6,034	1,063	21.38%	Increased allocation for Assistant Director of Public Works for permit administration
101-53100-105	HEALTH INSURANCE	2,127	7,893	16,676	16,676	18,968	23,880	19,053	2,377	14.25%	Increased allocation for Assistant Director of Public Works for permit administration
101-53100-107	LIFE INSURANCE	3	12	29	29	30	31	31	2	6.90%	
101-53100-108	DENTAL INSURANCE	88	466	952	952	1,124	1,354	1,230	278	29.20%	
101-53100-109	DISABILITY INSURANCE	27	74	141	141	150	151	167	26	18.44%	
101-53100-201	TRAINING & CONFERENCE	-	-	1,000	1,000	580	1,250	1,750	750	75.00%	
101-53100-202	LOCAL AUTO EXPENSE	-	-	100	100	-	100	100	-	0.00%	
101-53100-203	TELEPHONE	-	-	-	-	76	76	100			
101-53100-204	CONTRACTUAL SERVICES	275	-	1,000	1,000	365	1,000	1,000	-	0.00%	
101-53100-206	OFFICE SUPPLIES	124	2,293	3,200	3,200	609	2,650	2,500	(700)	-21.88%	
101-53100-208	BOOKS, SUBSCRIPTIONS, MEMBERSHIP	41	51	500	500	37	500	500	-	0.00%	
101-53100-212	CLOTHING ALLOWANCE	-	224	-	-	224	224	224	224	#DIV/0!	
101-53100-218	OPERATIONAL SUPPLIES	-	-	100	100	5	100	100	-	0.00%	
101-53100-219	AWARDS & RECOGNITION	-	161	100	100	414	414	100	-	0.00%	
101-53100-227	PUBLIC INFORMATION	-	-	100	100	-	100	100	-	0.00%	
101-53100-306	BUILDING & GROUNDS	-	19,669	-	-	-	-	-	-	#DIV/0!	
Total Public Works Administration		16,641	71,908	106,044	106,044	113,549	131,678	123,395	17,351	16.36%	

CATEGORY	PUBLIC WORKS
DEPARTMENT	GIS
ACCOUNT ORGANIZATION	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 data sets meet requirements for accuracy and reliability.

PERFORMANCE MEASUREMENTS

	Actual 2023	Actual 2024	Projected 2025	Target 2026
Outside Consultant Cost (Data Conversion)	\$30,199	\$38,840	\$40,000	\$41,000
Added Features	1,635	1,043	2,000	5,000
Edited Features	14,720	13,808	12,491	3,000
GIS Inspection Forms Created	2	1	3	5

2026 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. Continued support for Water Department lead service inventory
5. Develop street sign inventory
6. Develop rail asset inventory
7. Develop stormwater inspection forms for MS4 GIS integration.
8. Update vector basemap and aerial photo
9. 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

2025 ACHIEVEMENTS

- 1.) Village and consultant staff added and edited watermain features to the GIS system which included: main breaks, main fittings, hydrants, valves, service valves, services, and water main.
- 2.) Village and consultant staff added and edited storm sewer features to the GIS system which included: intake/outfall locations, inlets, manholes, casing pipes, laterals, main and forcemain piping, and detention ponds.
- 3.) Village and consultant staff added and edited sanitary sewer features to the GIS system which included: manholes, main piping, and laterals.
- 4.) Village staff assisted other departments in utilizing the GIS system to produce various maps and resources, as needed.
- 5.) Implement a plan for the Environmental System Research Institute (Esri) licensing changes for 2026.
- 6.) Incorporated sidewalk replacement/construction information for our sidewalk rehab program.

CAPITAL OUTLAY

None

2026 ADOPTED BUDGET

ACCOUNT NUMBER	ACCOUNT TITLE	AMENDED							INCREASE (DECREASE) 2025	% CHANGE 2025	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 3% AND \$1,000 ORANGE HIGHLIGHT AND BLUE HIGHLIGHT IF LESS THAN 3% AND \$1,000	
		ACTUAL 2023	ACTUAL 2024	BUDGET 2025	BUDGET 2025	YTD 2025	ESTIMATED 2025	BUDGET 2026			BUDGET	BUDGET
GIS												
101-51415-101	FULL-TIME WAGES	27,056	49,757	15,351	15,351	21,728	28,786	20,115	4,764	31.03%	Allocating more staff time to get GIS updated	
101-51415-103	SOCIAL SECURITY	1,985	3,606	1,182	1,182	1,540	2,202	1,538	356	30.12%		
101-51415-104	RETIREMENT	1,829	3,464	1,071	1,071	1,510	2,001	1,445	374	34.92%		
101-51415-105	HEALTH INSURANCE	6,530	14,017	4,183	4,183	6,678	9,614	5,548	1,365	32.63%	Increased allocation of staff to GIS	
101-51415-107	LIFE INSURANCE	12	23	6	6	9	14	8	2	33.33%		
101-51415-108	DENTAL INSURANCE	514	965	277	277	430	618	373	96	34.66%		
101-51415-109	DISABILITY INSURANCE	55	105	29	29	44	63	39	10	34.48%		
101-51415-110	OVERTIME	29	28	100	100	-	-	-	(100)	-100.00%		
101-51415-201	TRAINING, CONFERENCES	-	1,533	5,000	5,000	2,410	5,000	5,050	50	1.00%		
101-51415-202	LOCAL AUTO EXPENSE	-	-	400	400	-	400	400	-	0.00%		
101-51415-203	TELEPHONE	1,731	1,911	2,100	2,100	1,693	2,168	2,250	150	7.14%		
101-51415-204	CONTRACTUAL SERVICES	7,248	10,487	10,000	10,000	7,736	10,000	10,250	250	2.50%	Total GIS Budget REL Consulting is \$41,000 (General, Sewer, Water, Storm)	
101-51415-206	OFFICE SUPPLIES	1,217	-	-	-	-	-	-	-	#DIV/0!		
101-51415-208	BOOKS, SUBSCRIP., DUES	6,666	4,247	8,000	8,000	4,438	7,596	8,200	200	2.50%		
101-51415-212	CLOTHING ALLOWANCE	137	-	375	375	-	-	-	(375)	-100.00%		
101-51415-213	SAFETY EQUIPMENT	385	327	750	750	-	750	750	-	0.00%		
101-51415-218	OPERATIONAL SUPPLIES	295	260	1,500	1,500	-	1,500	1,537	37	2.47%		
101-51415-221	SMALL EQUIPMENT	3,150	1,518	3,200	3,200	-	3,200	3,250	50	1.56%		
Total GIS		58,839	92,249	53,524	53,524	48,215	73,912	60,753	7,229	13.51%		

CATEGORY	Public Works
DEPARTMENT	Street Repair & Maintenance
ACCOUNT ORGANIZATION	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

	Actual 2023	Actual 2024	Projected 2025	Target 2026
Village Owned Miles of Streets	51.97	52.22	52.64	52.64
County Owned Miles of Streets	6.15	6.15	6.15	6.15
Total Municipal Miles of Streets	58.12	58.12	58.79	58.79
Percentage of Streets Painted	75%	75%	75%	75%
Square Feet of Concrete Streets Repaired	600	0	450	600
Square Feet of Concrete Aprons Repaired	0	0	100	100
Square Feet of Concrete Sidewalk Repaired	750	100	2,080	2,050
Lineal Feet of Curb and Gutter Repaired	97	31.5	180	200
Square Feet of Streets Repaired with Hot Mix	5,000	2,122	4,500	5,000
Number of Street Signs Replaced	20	20	25	30
Streets Chip Sealed	Joan Ct Joyce St.	0	Meadow Michigan Ln Lyle St Tina St Jackson St Wabash Ave	Garfield Ave Miller Ln Miller Ct Bluff Ave Hietpas St Edgewood Ct
Lineal Feet of Crack Sealing	4,000	4,000	4,500	4,500

Note actuals for 2024 are estimates as due to staff transition, some recordkeeping was not located

2026 GOALS

1. Continue street sign program.
2. Continue street painting program.
3. Maintain downtown aesthetics.
4. Establish sidewalk program goals for rehabilitation program.
5. Identify up to five crosswalks commonly used by school children for possible RRFB installation. Evaluate safety and constructability, rank the sites, and select two for design and installation in 2026.

SIGNIFICANT PROGRAM/COST CHANGES

None

PERSONNEL CHANGES/JUSTIFICATION

None

2025 ACHIEVEMENTS

1. Completed 75% of street painting.
2. Repaired 4,500 sq ft of street pavement with hot mix.
3. Replaced 25 street signs.
4. Crack sealed 4,500 linear feet.

CAPITAL OUTLAY

None

2026 ADOPTED BUDGET

ACCOUNT NUMBER	ACCOUNT TITLE	AMENDED							INCREASE (DECREASE) 2025	% CHANGE 2025	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 3% AND \$1,000 ORANGE HIGHLIGHT AND BLUE HIGHLIGHT IF LESS THAN 3% AND \$1,000	
		ACTUAL 2023	ACTUAL 2024	BUDGET 2025	BUDGET 2025	YTD 2025	ESTIMATED 2025	BUDGET 2026			BUDGET	BUDGET
Street Repair and Maintenance												
101-53300-101	FULL-TIME WAGES	260,801	301,845	302,490	302,490	228,269	302,490	322,313	19,823	6.55%	Increased staff allocation for work necessary	
101-53300-102	PART-TIME WAGES	2,045	2,981	2,000	2,000	3,263	3,264	3,300	1,300	65.00%	Summer staff being utilized more for this program	
101-53300-103	SOCIAL SECURITY	19,373	22,480	23,330	23,330	17,279	23,584	24,948	1,618	6.94%	Increased staff allocation for work necessary	
101-53300-104	RETIREMENT	17,644	20,441	20,888	20,888	15,437	21,204	23,070	2,182	10.45%	.25% increase in rates and staff allocation changes for work necessary	
101-53300-105	HEALTH INSURANCE	68,671	81,402	87,159	87,159	62,965	87,159	87,666	507	0.58%		
101-53300-107	LIFE INSURANCE	144	161	156	156	111	156	158	2	1.28%		
101-53300-108	DENTAL INSURANCE	4,521	5,332	4,556	4,556	4,198	4,556	5,972	1,416	31.08%	5% increase in premiums and staff allocation changes for work necessary	
101-53300-109	DISABILITY INSURANCE	550	634	601	601	433	601	641	40	6.66%		
101-53300-110	OVERTIME	1,004	793	500	500	2,566	2,600	500	-	0.00%		
101-53300-201	TRAINING & CONFERENCE	3,329	-	1,800	1,800	1,800	1,800	1,845	45	2.50%		
101-53300-204	CONTRACTUAL SERVICES	22,136	22,137	38,500	194,588	29,307	90,000	38,500	-	0.00%	2024 Street Rprs (Lilac, Adams) 2025: Sidewalk 2026: Adams Way and Farner infrared patches	
101-53300-208	BOOKS, SUBSCRIPTIONS, MEMBERSHIP	-	855	500	500	-	500	500	-	0.00%		
101-53300-209	TELEPHONE LOCATES	794	198	1,000	1,000	264	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	50	-	0.00%		
101-53300-212	CLOTHING ALLOWANCE	1,201	1,446	1,450	1,450	1,134	1,134	962	(488)	-33.66%		
101-53300-213	SAFETY EQUIPMENT	14	5,000	6,180	6,180	3,476	3,500	5,000	(1,180)	-19.09%	Update based on annual needs in this program accounting for one-time purchases	
101-53300-215	SIDEWALK TOOLS	1,422	-	-	-	17	17	-	-	#DIV/0!		
101-53300-216	CONSTRUCTION MATERIALS	56,301	18,539	56,600	56,600	22,777	56,600	122,000	65,400	115.55%	Cold patches, curb, gutter, sidewalk repairs, roadway paint & joint sealant, RRFB's (2)	
101-53300-218	OPERATIONAL SUPPLIES	9,877	16,636	10,300	10,300	1,604	10,000	10,100	(200)	-1.94%		
101-53300-219	AWARDS & RECOGNITION	-	-	100	100	-	100	200	100	100.00%		
101-53300-221	SMALL EQUIPMENT	23	5,133	7,100	7,100	3,628	7,100	7,000	(100)	-1.41%		
101-53300-226	POSTAGE	433	385	350	350	414	414	350	-	0.00%		
101-53300-227	PUBLIC INFORMATION	-	-	200	200	37	100	200	-	0.00%		
101-53300-246	RAILROAD MAINTENANCE	24,751	42,221	36,000	37,979	34,980	82,979	5,000	(31,000)	-86.11%	Bohm Drive crossing replacement completed in 2025, minimal repairs for 2026	
101-53300-248	PUBLIC PARKING LOTS	2,294	2,435	4,000	4,000	4,149	4,555	4,100	100	2.50%		
101-53300-249	STREET LIGHTING	132,631	129,117	144,000	144,000	96,395	130,000	147,600	3,600	2.50%	Additional lights on Golden Gate Drive, Holland Road and Vandenbroek Overpasses	
101-53300-263	CHIP SEAL	32,690	-	30,900	60,900	49,819	49,819	31,518	618	2.00%	2025: Taylor; 2026: Garfield, Miller Ln & Ct, Bluff Ave Hietpas St, Edgewood Ct	
101-53300-301	NEW EQUIPMENT	7,310	-	-	-	-	-	-	-	#DIV/0!	2023 Grinder Purchase	
Total Street Repair and Maintenance		669,988	680,171	780,810	968,877	584,370	885,382	844,593	63,783	8.17%		

CATEGORY
DEPARTMENT
ACCOUNT ORGANIZATION

Public Works
Support Services
101-53310

MISSION:

This budget supports the comprehensive coordination of the Village's employee safety program, as well as the operations and maintenance of the Municipal Services Building. Oversight of both areas is managed by the Director of Public Works, who is responsible for ensuring a safe working environment and the efficient operation of the facility.

PERFORMANCE MEASUREMENTS

	Actual 2023	Actual 2024	Projected 2025	Target 2026
In-house hours spent maintaining Municipal Services Building	262.50	104	200	200
Hours of safety training per employee	8	8	8	8

Note 2024 are estimates as recordkeeping was not updated due to staff transition

2026 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

2025 ACHIEVEMENTS

1. Coordinated Village employee safety awareness and training to achieve an efficient and safe work environment.
2. Contracted hearing tests for employees.
3. Contracted (random) drug and alcohol testing of employees.
4. Coordinated building and grounds operations.
5. Continued to work to make succession plan succeed.
6. Continued in-house cleaning and maintenance of Municipal Service Building.

CAPITAL OUTLAY

None

2026 ADOPTED BUDGET

ACCOUNT NUMBER	ACCOUNT TITLE	AMENDED							INCREASE (DECREASE) 2025	% CHANGE 2025	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 3% AND \$1,000 ORANGE HIGHLIGHT AND BLUE	
		ACTUAL 2023	ACTUAL 2024	BUDGET 2025	BUDGET 2025	YTD 2025	ESTIMATED 2025	BUDGET 2026			BUDGET	BUDGET
Public Works Support Services												
101-53310-101	FULL-TIME WAGES	12,041	14,475	14,259	14,259	6,393	11,407	14,320	61	0.43%		
101-53310-102	PART-TIME WAGES	1,214	202	400	400	-	320	400	-	0.00%		
101-53310-103	SOCIAL SECURITY	965	1,073	1,129	1,129	472	903	1,134	5	0.44%		
101-53310-104	RETIREMENT	801	999	976	976	431	781	1,027	51	5.23%		
101-53310-105	HEALTH INSURANCE	3,408	4,182	4,384	4,384	1,902	5,907	4,004	(380)	-8.67%		
101-53310-107	LIFE INSURANCE	7	8	13	13	4	10	12	(1)	-7.69%		
101-53310-108	DENTAL INSURANCE	248	256	278	278	124	222	266	(12)	-4.32%		
101-53310-109	DISABILITY INSURANCE	26	29	30	30	14	24	26	(4)	-13.33%		
101-53310-110	OVERTIME	15	87	100	100	-	80	100	-	0.00%		
101-53310-201	TRAINING & CONFERENCES	-	-	150	150	-	150	150	-	0.00%		
101-53310-203	TELEPHONE	2,709	1,835	3,000	3,000	514	2,350	3,000	-	0.00%		
101-53310-204	CONTRACTUAL SERVICES	2,881	1,830	2,500	2,500	2,142	2,900	4,000	1,500	60.00%	Overhead door repair in 2025, Backflow preventer state registration and testing MSB 2026	
101-53310-206	OFFICE SUPPLIES	99	45	250	250	123	225	250	-	0.00%		
101-53310-207	PRINTING & REPRODUCTION	401	328	500	500	242	379	500	-	0.00%		
101-53310-212	CLOTHING ALLOWANCE	4	4	100	100	5	5	61	(39)	-39.00%		
101-53310-213	SAFETY EQUIPMENT/PROGRAM	2,238	2,530	2,400	2,400	1,792	2,721	2,750	350	14.58%		
101-53310-218	OPERATIONAL SUPPLIES	639	1,240	500	500	544	795	500	-	0.00%		
101-53310-221	SMALL EQUIPMENT	-	-	150	150	-	100	150	-	0.00%		
101-53310-240	COMPUTER MAINTENANCE	-	-	100	100	-	100	100	-	0.00%		
101-53310-243	CUSTODIAL - CONTRACTUAL	3,797	4,249	5,625	5,625	2,740	5,525	5,410	(215)	-3.82%		
101-53310-244	CUSTODIAL-OPERATIONAL SUPPLIES	-	-	274	274	-	272	264	(10)	-3.65%		
101-53310-245	CUSTODIAL - EQUIP REPAIR/MAINT	1,264	521	1,038	1,038	599	1,020	996	(42)	-4.05%		
101-53310-249	BUILDING UTILITIES	12,177	10,964	13,200	13,200	9,924	12,563	12,079	(1,121)	-8.49%	Allocation to general fund decreased from 33% to 31%	
101-53310-306	BUILDING & GROUNDS	-	-	-	-	-	-	-	-	#DIV/0!		
Total Public Works Support Services		44,934	44,858	51,356	51,356	27,966	48,759	51,499	143	0.28%	NOTE: ALLOCATION TO UTILITIES SEPTEMBER NOT COMPLETED (70% 23-24; 67% 25, 69% 26)	

CATEGORY	Public Works
DEPARTMENT	Vehicle Maintenance
ACCOUNT ORGANIZATION	101-53330

MISSION:

This budget provides for the maintenance, repair, and evaluation of all vehicles and equipment used by Public Works and Parks, Recreation, and Forestry departments. It includes service history tracking and operational performance through accurate and up-to-date recordkeeping. The Director of Public Works oversees the overall operations and administration of this budget.

PERFORMANCE MEASUREMENTS

	Actual 2023	Actual 2024	Projected 2025	Target 2026
Total hours spent repairing/maintaining vehicles	1,759	1,502	1,650	1,650
Number of repairs done on all vehicles	708	732	986	975
Major repairs/parts (costing over \$2,000 per vehicle)	4 (#8, #29, #42, #81)	13 (#s 6-4x, 8, 26, 29-2x, 30, 43, 58, 75, 232)	10	10

2026 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

2025 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).

2026 ADOPTED BUDGET

ACCOUNT NUMBER	ACCOUNT TITLE	AMENDED							INCREASE (DECREASE) 2025	% CHANGE 2025	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 3% AND \$1,000 ORANGE HIGHLIGHT AND BLUE HIGHLIGHT IF LESS THAN 3% AND \$1,000	
		ACTUAL 2023	ACTUAL 2024	BUDGET 2025	BUDGET 2025	YTD 2025	ESTIMATED 2025	BUDGET 2026			BUDGET	BUDGET
Public Works Vehicle Maintenance												
101-53330-101	FULL-TIME WAGES	64,927	60,594	73,746	73,746	54,970	73,746	77,386	3,640	4.94%	COLA and Step increase impacts	
101-53330-102	PART-TIME WAGES	356	-	300	300	-	300	300	-	0.00%		
101-53330-103	SOCIAL SECURITY	4,787	4,763	5,679	5,679	4,414	5,679	5,958	279	4.91%		
101-53330-104	RETIREMENT	4,415	3,987	5,120	5,120	3,830	5,120	5,567	447	8.73%		
101-53330-105	HEALTH INSURANCE	21,717	13,325	4,800	4,800	5,779	5,780	4,800	-	0.00%		
101-53330-107	LIFE INSURANCE	41	31	36	36	26	36	36	-	0.00%		
101-53330-108	DENTAL INSURANCE	1,272	1,214	1,223	1,223	1,220	1,223	1,788	565	46.20%		
101-53330-109	DISABILITY INSURANCE	153	121	147	147	103	147	154	7	4.76%		
101-53330-110	OVERTIME	-	-	200	200	143	200	200	-	0.00%		
101-53330-204	CONTRACTUAL SERVICES	21,068	36,650	25,750	25,750	19,116	27,823	29,000	3,250	12.62%	2025 # 6 Sanitation Cab and Suspension Repair, billed to other funds through line 299	
101-53330-206	OFFICE SUPPLIES	-	-	100	100	14	90	100	-	0.00%		
101-53330-212	CLOTHING ALLOWANCE	280	210	500	500	280	280	280	(220)	-44.00%		
101-53330-213	SAFETY EQUIPMENT	640	1,677	500	500	730	926	1,000	500	100.00%		
101-53330-217	GAS AND OIL	35,881	31,515	40,100	40,100	17,517	32,460	36,000	(4,100)	-10.22%	Update to current prices and trends	
101-53330-218	OPERATIONAL SUPPLIES	13,862	19,097	19,500	19,500	23,865	24,500	21,000	1,500	7.69%	Update to current prices and trends	
101-53330-221	SMALL EQUIPMENT	1,275	7,405	7,200	7,200	6,330	6,331	7,200	-	0.00%		
101-53330-225	VEHICLE PARTS	82,693	92,115	79,500	79,500	121,929	122,000	98,940	19,440	24.45%	Varies based on vehicle repairs encountered	
101-53330-299	ALLOCATE VEHICLE MAINTENANCE	(135,993)	(144,724)	(126,500)	(126,500)	(103,669)	(170,000)	(148,000)	(21,500)	17.00%	Allocation to applicable funds for fuel, parts and labor performed	
Total Public Works Vehicle Maintenance		117,375	127,981	137,901	137,901	156,597	136,641	141,709	3,808	2.76%		

CATEGORY	Public Works
DEPARTMENT	Snow and Ice Control
ACCOUNT ORGANIZATION	101-53350

MISSION:

To provide safe winter driving conditions for motorists and pedestrians while operating within the budget guidelines established by the Village Board. The objective is to ensure adequate traction for vehicles that are properly equipped for winter driving.

PROGRAM GUIDELINES:

Priority-based street maintenance streets are plowed and treated in a designated priority order during snow events with primary routes and major thoroughfares receiving first attention. Secondary routes are addressed once primary routes are clear and safe. During heavy snowfall, primary streets may require continuous plowing before secondary routes can be serviced.

The timing and method of snow and ice control are determined by several key factors: storm intensity and duration, time of day and traffic volume, total accumulation, wind speed and drifting, and temperature and moisture content of snow. The Village applies anti-icing materials when snow accumulation is less than two inches or when conditions warrant pre-treatment.

PERFORMANCE MEASUREMENTS

	<u>Actual 2023</u>	<u>Actual 2024</u>	<u>Projected 2025</u>	<u>Target 2026</u>
Prepared and mailed private snow removal invoices	40	6	12	12
Times Village streets salted	22	15	15	15
Times Village streets plowed	12	8	8	10
Times snow removed	7	3	2	3
Hours to routinely complete snowplow routes	6	6	6	6

2026 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. Seek training so that operators understand lane mile calibrations for consistent and controlled salt rates.
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 2024/2025 season the cost for road salt was \$83.56/ton delivered and for the 2025/2026 season the cost of road salt is \$87.74/ton delivered. Usage is weather dependent. Future equipment will be need to be added to the fleet as the Village takes more ownership of sidewalks.

PERSONNEL CHANGES/JUSTIFICATION

None

2025 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. Update our snow removal and snow plowing equipment.
5. Identified ways of improving snow removal operations.
6. Focus on brine to reduce salt usage.
7. Look for new ways to significantly cut back on salt usage.
8. 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

2026 ADOPTED BUDGET

ACCOUNT NUMBER	ACCOUNT TITLE	AMENDED							INCREASE (DECREASE) 2025	% CHANGE 2025	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 3% AND \$1,000 ORANGE HIGHLIGHT AND BLUE HIGHLIGHT IF LESS THAN 3% AND \$1,000	
		ACTUAL 2023	ACTUAL 2024	BUDGET 2025	BUDGET 2025	YTD 2025	ESTIMATED 2025	BUDGET 2026			BUDGET	BUDGET
Snow and Ice Control												
101-53350-101	FULL-TIME WAGES	90,524	81,054	103,612	103,612	67,561	98,431	107,756	4,144	4.00%	COLA and step impact	
101-53350-102	PART-TIME WAGES	25	-	-	-	-	-	-	-	#DIV/0!		
101-53350-103	SOCIAL SECURITY	9,070	7,134	9,838	9,838	6,754	9,346	10,386	548	5.57%		
101-53350-104	RETIREMENT	8,409	6,677	8,875	8,875	6,327	8,431	9,703	828	9.33%		
101-53350-105	HEALTH INSURANCE	35,286	22,427	32,344	32,344	25,844	30,727	31,238	(1,106)	-3.42%	Employee election changes	
101-53350-107	LIFE INSURANCE	79	47	58	58	48	55	59	1	1.72%		
101-53350-108	DENTAL INSURANCE	2,612	1,584	1,909	1,909	1,743	1,814	2,126	217	11.37%		
101-53350-109	DISABILITY INSURANCE	275	172	207	207	176	197	217	10	4.83%		
101-53350-110	OVERTIME	33,580	16,104	25,000	25,000	23,498	25,000	28,000	3,000	12.00%	Growth and snow events impact levels of OT	
101-53350-201	TRAINING & CONFERENCES	160	120	500	500	201	500	500	-	0.00%		
101-53350-211	FOOD & PROVISIONS	1,099	539	500	500	476	500	500	-	0.00%		
101-53350-212	CLOTHING ALLOWANCE	224	377	400	400	644	644	427	27	6.75%		
101-53350-213	SAFETY EQUIPMENT	14	51	150	150	26	100	150	-	0.00%		
101-53350-218	SALT, CHIPS	34,419	60,154	41,000	41,000	34,348	62,000	36,000	(5,000)	-12.20%	Need to draw 300 tons in December 2025 for early fill commitment, lower purchases in 2026	
101-53350-221	SMALL EQUIPMENT	2,248	2,299	7,500	7,500	-	5,000	7,500	-	0.00%		
101-53350-226	POSTAGE	382	437	500	500	482	500	500	-	0.00%		
101-53350-227	PUBLIC INFORMATION	-	188	500	500	-	500	500	-	0.00%		
101-53350-301	NEW EQUIPMENT	-	-	-	-	-	-	-	-	#DIV/0!		
Total Snow and Ice Control		218,406	199,364	232,893	232,893	168,127	243,745	235,562	2,669	1.15%		

CATEGORY	Public Works
DEPARTMENT	Weeds
ACCOUNT ORGANIZATION	101-53460

MISSION:

To ensure effective enforcement of Village ordinances related to noxious weeds and overgrown vegetation. Grass and weeds must not exceed 8 inches in height, and only one notice will be issued per property during each growing season.

PERFORMANCE MEASUREMENTS

	Actual 2023	Actual 2024	Projected 2025	Target 2026
Number of weed complaints	47	59	45	45
Weed notices prepared and mailed	30	48	32	30
Weed invoices prepared and mailed	3	9	5	4

2026 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

2025 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

2026 ADOPTED BUDGET

ACCOUNT NUMBER	ACCOUNT TITLE	AMENDED							INCREASE (DECREASE) 2025	% CHANGE 2025	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 3% AND \$1,000 ORANGE HIGHLIGHT AND BLUE HIGHLIGHT IF LESS THAN 3% AND \$1,000
		ACTUAL 2023	ACTUAL 2024	BUDGET 2025	BUDGET 2025	YTD 2025	ESTIMATED 2025	BUDGET 2026			
Weed Control											
101-53460-101	FULL-TIME WAGES	2,697	3,574	3,001	3,001	648	1,500	3,819	818	27.26%	
101-53460-102	PART-TIME WAGES	963	-	500	500	-	-	-	(500)	-100.00%	
101-53460-103	SOCIAL SECURITY	266	259	267	267	46	134	289	22	8.24%	
101-53460-104	RETIREMENT	184	247	210	210	45	105	275	65	30.95%	
101-53460-105	HEALTH INSURANCE	755	939	917	917	252	459	1,061	144	15.70%	
101-53460-107	LIFE INSURANCE	2	2	-	-	0	-	-	-	#DIV/0!	
101-53460-108	DENTAL INSURANCE	54	82	55	55	15	28	71	16	29.09%	
101-53460-109	DISABILITY INSURANCE	6	8	7	7	2	4	11	4	57.14%	
101-53460-212	CLOTHING ALLOWANCE	-	-	-	-	-	-	11	11	#DIV/0!	
101-53460-218	OPERATIONAL SUPPLIES	14	51	150	150	26	150	150	-	0.00%	
101-53460-226	POSTAGE	60	64	75	75	68	75	80	5	6.67%	
101-53460-227	PUBLIC INFORMATION	84	94	150	150	94	161	170	20	13.33%	
101-53460-247	VEHICLE	2,377	1,431	1,800	1,800	521	1,500	1,800	-	0.00%	
Total Weed Control		7,461	6,750	7,132	7,132	1,717	4,116	7,737	605	8.48%	

CATEGORY	Public Works
DEPARTMENT	Recycling
ACCOUNT ORGANIZATION	101-53650

MISSION:

The Public Works Department provides timely and efficient recycling pickup services to support residential recycling efforts in alignment with Outagamie County guidelines. These services are designed to help residents responsibly dispose of items that fall outside regular refuse collection.

- Every three months, the department collects large metal items such as bed frames, grills (without propane tanks), and metal shelving.
- Also included in the quarterly collection is the pickup of appliances that typically contain freon, such as refrigerators, freezers, and air conditioners.

PERFORMANCE MEASUREMENTS

	Actual 2023	Actual 2024	Projected 2025	Target 2026
Refrigerant Stickers	93	92	90	90
Recycling Polycarts Change Outs to Residents (Upsize/Downsize/Worn)	122	107	150	150
Recycling Polycarts Given to New Residents	25	17	20	25

2026 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

2025 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

2026 ADOPTED BUDGET

ACCOUNT NUMBER	ACCOUNT TITLE	AMENDED							INCREASE (DECREASE) 2025	% CHANGE 2025	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 3% AND \$1,000 ORANGE HIGHLIGHT AND BLUE HIGHLIGHT IF LESS THAN 3% AND \$1,000	
		ACTUAL 2023	ACTUAL 2024	BUDGET 2025	BUDGET 2025	YTD 2025	ESTIMATED 2025	BUDGET 2026			BUDGET	BUDGET
Recycling												
101-53650-101	FULL-TIME WAGES	28,518	33,777	32,891	32,891	25,177	32,891	35,014	2,123	6.45%	COLA, step increase and allocation of hours impact	
101-53650-102	PART-TIME WAGES	840	62	500	500	-	-	-	(500)	-100.00%		
101-53650-103	SOCIAL SECURITY	2,156	2,472	2,555	2,555	1,855	2,555	2,679	124	4.85%		
101-53650-104	RETIREMENT	1,942	2,334	2,275	2,275	1,752	2,275	2,507	232	10.20%		
101-53650-105	HEALTH INSURANCE	6,750	10,005	10,117	10,117	7,097	10,117	9,765	(352)	-3.48%		
101-53650-107	LIFE INSURANCE	19	22	22	22	15	22	22	-	0.00%		
101-53650-108	DENTAL INSURANCE	549	714	624	624	494	624	693	69	11.06%		
101-53650-109	DISABILITY INSURANCE	60	73	64	64	52	64	71	7	10.94%		
101-53650-110	OVERTIME	11	-	-	-	27	27	-	-	#DIV/0!		
101-53650-204	CONTRACTUAL SERVICES	707	548	800	800	796	1,100	1,800	1,000	125.00%		
101-53650-212	CLOTHING ALLOWANCE	56	56	60	60	-	-	146	86	143.33%		
101-53650-221	SMALL EQUIPMENT	-	6,046	6,500	6,500	7,300	7,300	10,000	3,500	53.85%	Recycling container purchases correction from Sanitation	
101-53650-226	POSTAGE	488	497	550	550	541	541	550	-	0.00%		
101-53650-227	PUBLIC INFORMATION	-	-	200	200	-	200	200	-	0.00%		
Total Recycling		42,096	56,604	57,158	57,158	45,105	57,716	63,447	6,289	11.00%		

CATEGORY	Culture, Recreation & Education
DEPARTMENT	Parks
ACCOUNT ORGANIZATION	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

	Actual 2023	Actual 2024	Projected 2025	Target 2026
Total Acreage	86.11	86.11	86.11	86.11
Total Parks & Tot lots	11	11	11	11
Paved Park Trails (Miles)	3.23	3.25	3.51	3.51
Playgrounds	9	9	9	9
Outdoor Open-Air Shelters (<i>reservable</i>)	5	5	5	6
Shelter/Plaza Reservations	274	241	230	250
Athletic Field Use	653	696	680	690

2026 GOALS

1. Update Cheese Fest Shelter wood.
2. Painting updates to Doyle Park shelters.
3. Investigate waterfowl management programs for goose control.
4. Upgrade flooring at various park bathrooms.
5. Restore shelter peaks.
6. Continue efforts to enhance Ebben Trail with amenities such as benches, picnic tables, garbage cans, and dog waste stations.
7. Continued efforts for the upkeep of hard surfaces within our park system.
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.
10. Maintain and replace playground structures as safety dictate and funding allow.

SIGNIFICANT PROGRAM/COST CHANGES

None

PERSONNEL CHANGES/JUSTIFICATION

None

2025 ACHIEVEMENTS

1. Painted band shell.
2. Successfully update ordinance for e-bikes and other various recreational vehicles permitted on trail system.
3. Continued to maintain and replace playground structures as safety dictate and funding allow.
4. Successfully repair and paint open air shelter at Jaycees/Hietpas Tot Lot.
5. Successfully implement 'safe trail use' signs on trail systems.
6. Successfully continued efforts in the upkeep of hard surfaces within our park system.
7. Installed two fence dividers within pickleball courts.
8. Successfully install bridge and new trail system within Heesakker Park.
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. Successfully painted multipurpose court wall at Doyle Park.

CAPITAL OUTLAY

None

2026 ADOPTED BUDGET

ACCOUNT NUMBER	ACCOUNT TITLE	AMENDED							INCREASE (DECREASE) 2025	% CHANGE 2025	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 3% AND \$1,000 ORANGE HIGHLIGHT AND BLUE HIGHLIGHT IF LESS THAN 3% AND \$1,000	
		ACTUAL 2023	ACTUAL 2024	BUDGET 2025	BUDGET 2025	YTD 2025	ESTIMATED 2025	BUDGET 2026			BUDGET	BUDGET
Parks												
101-55200-101	FULL-TIME WAGES	201,834	230,252	231,220	231,220	190,267	231,220	239,604	8,384	3.63%	Step and COLA increase	
101-55200-102	PART-TIME WAGES	51,117	52,837	62,520	62,520	40,946	53,581	62,000	(520)	-0.83%		
101-55200-103	SOCIAL SECURITY	18,836	21,120	22,609	22,609	17,285	22,609	23,209	600	2.65%		
101-55200-104	RETIREMENT	13,787	15,812	16,001	16,001	13,059	16,001	17,193	1,192	7.45%	WRS .05% increase and impact of wage increase	
101-55200-105	HEALTH INSURANCE	51,073	56,471	61,598	61,598	44,177	61,598	60,918	(680)	-1.10%		
101-55200-107	LIFE INSURANCE	115	128	117	117	94	117	107	(10)	-8.55%		
101-55200-108	DENTAL INSURANCE	2,840	2,790	3,139	3,139	2,201	3,139	3,342	203	6.47%		
101-55200-109	DISABILITY INSURANCE	434	498	460	460	368	460	481	21	4.57%		
101-55200-110	OVERTIME	2,566	1,257	1,750	1,750	1,088	1,750	1,750	-	0.00%		
101-55200-113	UNEMPLOYMENT COMPENSATION	504	236	-	-	-	-	-	-	#DIV/0!		
101-55200-201	TRAINING & CONFERENCES	651	468	1,692	1,692	663	1,692	1,692	-	0.00%		
101-55200-203	TELEPHONE	1,471	1,644	1,470	1,470	1,298	1,470	1,500	30	2.04%		
101-55200-204	CONTRACTUAL SERVICES	16,884	83,884	32,000	32,000	24,319	32,000	32,000	-	0.00%	2024 insurance claims (Doyle Park Bathroom \$16,340 & Van Lieshout Bleacher/Fence \$32,954)	
101-55200-205	EQUIPMENT REPAIRS	24	-	800	800	190	700	800	-	0.00%		
101-55200-206	OFFICE SUPPLIES	77	3	100	100	173	180	100	-	0.00%		
101-55200-208	BOOKS, SUBSCRIPTIONS, MEMBERSHIP	150	98	200	200	150	200	200	-	0.00%		
101-55200-210	RENTALS	720	-	250	250	-	250	250	-	0.00%		
101-55200-212	CLOTHING ALLOWANCE	932	1,198	1,000	1,000	910	1,000	1,000	-	0.00%		
101-55200-213	SAFETY EQUIPMENT	1,062	876	3,000	3,000	625	3,000	3,000	-	0.00%		
101-55200-215	HORTICULTURAL SUPPLIES	3,410	1,529	2,700	2,700	1,664	2,700	2,700	-	0.00%		
101-55200-216	CONSTRUCTION MATERIALS	33,151	15,474	20,000	20,000	5,651	18,000	20,000	-	0.00%		
101-55200-218	OPERATIONAL SUPPLIES	3,611	3,121	3,000	3,000	7,348	8,000	4,000	1,000	33.33%	2025: Mulch and soccer goals 2026: Backflow preventor and licensing requirement required	
101-55200-221	SMALL EQUIPMENT	952	2,650	2,600	2,600	2,654	2,700	2,600	-	0.00%		
101-55200-222	JANITORIAL SUPPLIES	1,717	1,654	1,200	1,200	2,064	2,064	1,800	600	50.00%		
101-55200-225	OTHER NON-PERSON	9,605	6,226	7,500	7,500	-	7,500	7,500	-	0.00%	Lock Tender Wages (50%) and Insurance (20%); 2023 includes charges for 2022 and 2023	
101-55200-242	BLDG & GRNDS REPAIRS & MAINT	14,792	15,372	14,375	14,375	13,072	14,375	25,500	11,125	77.39%	Van Lieshout score staircase, Cheesefest Stage facia board rplcmnt & rentable shelter rps	
101-55200-247	VEHICLE	37,302	29,181	27,000	27,000	29,205	29,500	29,000	2,000	7.41%	Unexpected vehicle 2023, age of vehicles and cost of repairs	
101-55200-249	UTILITIES	51,739	49,255	73,455	73,455	51,791	71,500	73,850	395	0.54%		
Total Park		521,357	594,034	591,756	591,756	451,262	587,306	616,096	24,340	4.11%		

CATEGORY	Culture, Recreation and Education
DEPARTMENT	Recreation
ACCOUNT ORGANIZATION	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 MEASURMENTS

PROGRAM PARTICIPATION	Actual <u>2023</u>	Actual <u>2024</u>	Projected <u>2025</u>	Target <u>2025</u>
Enrichment Classes	906	1,015	995	1,000
Youth/Club Sports Leagues	902	860	850	875
One-Day Youth Events	1,454	1,381	1,264	1,400
Adult Softball	224	207	199	190
Senior Activities/Trips	1,081	594	650	700
Community Events	7,585	5,890	6,500	6,500
TOTALS	12,152	9,947	10,458	10,190

2026 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.

2025 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. Maintain summer program offerings to increase 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 (Van Lieshout Park) event.
6. Offered joint community adult bus trip to Cedarburg.
7. Hosted Market on Main event.

CAPITAL OUTLAY

None

2026 ADOPTED BUDGET

ACCOUNT NUMBER	ACCOUNT TITLE	AMENDED							INCREASE (DECREASE) 2025	% CHANGE 2025	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 3% AND \$1,000 ORANGE HIGHLIGHT AND BLUE	
		ACTUAL 2023	ACTUAL 2024	BUDGET 2025	BUDGET 2025	YTD 2025	ESTIMATED 2025	BUDGET 2026			BUDGET	BUDGET
Recreation												
101-55300-101	FULL-TIME WAGES	72,297	80,150	85,727	85,727	56,661	85,727	78,477	(7,250)	-8.46%	2025 Recreation Supervisor Retirement payout, new hire at lower step	
101-55300-102	PART-TIME WAGES	30,774	37,285	46,275	46,275	32,425	42,800	46,275	-	0.00%		
101-55300-103	SOCIAL SECURITY	7,578	8,784	10,106	10,106	6,660	9,856	9,935	(171)	-1.69%	2025 Recreation Supervisor Retirement payout, new hire at lower step	
101-55300-104	RETIREMENT	4,919	5,344	5,672	5,672	2,608	4,862	5,369	(303)	-5.34%		
101-55300-105	HEALTH INSURANCE	21,564	13,868	10,520	10,520	6,427	10,520	22,699	12,179	115.77%	Recreation Supervisor has family plan vs single plan previously	
101-55300-107	LIFE INSURANCE	39	38	36	36	16	36	36	-	0.00%		
101-55300-108	DENTAL INSURANCE	1,139	616	438	438	273	438	818	380	86.76%		
101-55300-109	DISABILITY INSURANCE	160	168	171	171	70	171	157	(14)	-8.19%		
101-55300-110	OVERTIME	-	85	100	100	168	300	100	-	0.00%		
101-55300-111	SPORTS OFFICIALS	4,003	3,210	5,000	5,000	3,249	4,100	5,000	-	0.00%		
101-55300-113	UNEMPLOYMENT COMPENSATION	-	287	-	-	-	-	-	-	#DIV/0!		
101-55300-201	TRAINING & CONFERENCE	792	172	1,225	1,225	663	1,100	3,025	1,800	146.94%	Program Supervisor Leadership Academy, rec staff training for participant emotional disabilities	
101-55300-203	TELEPHONE	849	895	900	900	572	900	900	-	0.00%		
101-55300-204	CONTRACTUAL SERVICES	4,076	4,641	5,400	5,400	7,310	7,310	5,400	-	0.00%		
101-55300-206	OFFICE SUPPLIES	943	537	900	900	338	850	900	-	0.00%		
101-55300-207	PRINTING & REPRODUCTION	6,114	300	500	500	485	500	500	-	0.00%		
101-55300-208	BOOKS, SUBSCRIPTIONS, MEMBERSHIP	4,513	4,898	5,050	5,050	5,125	5,200	5,050	-	0.00%		
101-55300-213	SAFETY EQUIPMENT	-	297	400	400	158	375	400	-	0.00%		
101-55300-218	OPERATIONAL SUPPLIES	35,719	40,736	43,750	43,750	34,558	41,500	43,750	-	0.00%		
101-55300-219	AWARDS & RECOGNITION	150	150	200	200	-	150	200	-	0.00%		
101-55300-221	SMALL EQUIPMENT	3,276	2,333	7,100	7,100	2,777	6,550	7,100	-	0.00%		
101-55300-225	OTHER NON-PERSON	266	2,437	450	450	-	450	450	-	0.00%		
101-55300-226	POSTAGE	2,149	-	-	-	-	-	-	-	#DIV/0!		
101-55300-232	SPECIAL EVENTS	1,734	1,175	1,500	1,500	800	1,450	1,500	-	0.00%		
101-55300-233	CHEESE FEST	-	-	-	-	-	1,416	1,416	-	#DIV/0!		
101-55300-247	VEHICLE	1,691	1,413	2,500	2,500	1,332	2,000	2,500	-	0.00%		
Total Recreation		204,743	209,821	233,920	233,920	164,090	228,561	240,541	6,621	2.83%		

CATEGORY	Culture, Recreation and Education
DEPARTMENT	Forestry
ACCOUNT ORGANIZATION	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

	Actual 2023	Actual 2024	Projected 2025	Target 2026
Number of Trees Trimmed	350	330	250	286
Number of Trees Removed	100	68	30	46
Number of Trees Planted	50	50	50	50

2026 GOALS

1. Continue to enhance and grow urban forest to maintain Tree City USA status.
2. Continue terrace tree planting program.
3. Continue 10-year plan to remove all ash trees from public property. 2026 will be year six of the program that will focus on trees in Zone D, park trees, and various trees cottonwood trees throughout parks classified as "Needs Removal" through sidewalk and tree risk evaluation programs.
4. Remove stumps in Zone C and various locations throughout Village as funding allows.
5. Continue to plant trees to replace the ash trees being removed as funding allows.
6. Continue to update tree inventory in GIS for department staff.
7. Trim all trees located within Zone D of the Village.

SIGNIFICANT PROGRAM/COST CHANGES

None

PERSONNEL CHANGES/JUSTIFICATION

None

2025 ACHIEVEMENTS

1. Received 31st annual Tree City USA Award.
2. Performed our annual tree trimming in Zone C.
3. Partnered with Van Zeeland Nursery to celebrate Arbor Day with the Little Chute Area School District Elementary students. Planted one Swamp Oak tree in Legion Park.
4. Continued to update GIS as we plant, remove, and work on trees.
5. Removed a combination 30 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 10% of the village's ash trees.
6. Will be applying for the Tree City Growth Award at the end of 2025.
7. Cleared canal and levy of overgrowth and invasive species throughout Heesakker Park in partnership with Fox Locks Navigation Authority, Winnebago Corrections, and staff.
8. Cleared lock property line of overgrowth and invasive species.
9. Purchased forestry equipment that allows staff to trim for safety, clearance for code compliance (10 ft. over sidewalks/15 ft. over streets), health of tree and aesthetics.

CAPITAL OUTLAY

None

2026 ADOPTED BUDGET

ACCOUNT NUMBER	ACCOUNT TITLE	AMENDED							INCREASE (DECREASE) 2025	% CHANGE 2025	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 3% AND \$1,000 ORANGE HIGHLIGHT AND BLUE HIGHLIGHT IF LESS THAN 3% AND \$1,000
		ACTUAL 2023	ACTUAL 2024	BUDGET 2025	BUDGET 2025	YTD 2025	ESTIMATED 2025	BUDGET 2026			
Forestry											
101-55440-101	FULL-TIME WAGES	88,505	112,230	93,875	93,875	78,211	93,875	97,685	3,810	4.06%	Impact of COLA and step increases
101-55440-102	PART-TIME WAGES	2,231	856	5,000	5,000	2,197	3,200	5,000	-	0.00%	
101-55440-103	SOCIAL SECURITY	6,639	8,389	7,582	7,582	5,899	7,582	7,870	288	3.80%	
101-55440-104	RETIREMENT	6,023	7,789	6,482	6,482	5,351	6,482	6,986	504	7.78%	
101-55440-105	HEALTH INSURANCE	21,536	30,398	24,403	24,403	20,465	24,403	25,066	663	2.72%	
101-55440-107	LIFE INSURANCE	50	69	49	49	39	49	48	(1)	-2.04%	
101-55440-108	DENTAL INSURANCE	1,418	2,106	1,364	1,364	1,318	1,364	1,546	182	13.34%	
101-55440-109	DISABILITY INSURANCE	181	252	187	187	147	187	194	7	3.74%	
101-55440-110	OVERTIME	-	345	200	200	21	200	200	-	0.00%	
101-55440-201	TRAINING & CONFERENCES	375	-	2,702	2,702	-	2,702	2,702	-	0.00%	
101-55440-203	TELEPHONE	-	-	150	150	-	150	150	-	0.00%	
101-55440-204	CONTRACTUAL SERVICES	29,172	24,836	29,500	29,500	31,300	31,300	29,500	-	0.00%	
101-55440-205	EQUIPMENT REPAIR	-	309	300	300	88	300	300	-	0.00%	
101-55440-208	BOOKS, SUBSCRIPTIONS, MEMBERSHIP	85	-	50	50	-	30	50	-	0.00%	
101-55440-212	CLOTHING ALLOWANCE	246	312	325	325	14	14	318	(7)	-2.15%	
101-55440-215	TREE PROGRAM	6,591	16,221	15,000	15,000	-	14,000	15,000	-	0.00%	
101-55440-218	OPERATIONAL SUPPLIES	298	909	850	850	1,420	1,500	850	-	0.00%	
101-55440-221	SMALL EQUIPMENT	1,110	6,988	1,300	1,300	1,852	1,852	1,300	-	0.00%	
101-55440-225	OTHER NON-PERSON	-	63	100	100	-	100	100	-	0.00%	
101-55440-247	VEHICLES	30,064	43,612	33,000	33,000	18,965	33,000	35,000	2,000	6.06%	Age of chipper and trends in repair
101-55440-301	NEW EQUIPMENT	-	-	-	-	-	-	-	-	#DIV/0!	
Total Forestry		194,523	255,684	222,419	222,419	167,287	222,290	229,865	7,446	3.35%	

CATEGORY	Culture, Recreation and Education
DEPARTMENT	Youth Football
ACCOUNT ORGANIZATION	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

	Actual <u>2023</u>	Actual <u>2024</u>	Projected <u>2025</u>	Target <u>2026</u>
Number of Jets Football Team	3	3	3	3
Number of Jets Football Players	71	81	82	80
Number of Games	8 per team	8 per team	8 per team	8 per team

2026 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 Little Chute School District: game supervision, flag football coaching, banquet sponsorship, goals, and objectives.

SIGNIFICANT PROGRAM/COST CHANGES

None

PERSONNEL CHANGES/JUSTIFICATION

None

2025 ACHIEVEMENTS

1. Successfully accommodated school district scheduling.
2. Complied with concussion laws and provided athletic trainer supervision at home games.
3. Continued working relationship with Little Chute Gridiron Association to supervise scoring and time management of 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 new pants through donations from Cheese Fest, Little Chute Gridiron and Tom Meyers Sportsman Banquet.

CAPITAL OUTLAY

None

2026 ADOPTED BUDGET

ACCOUNT NUMBER	ACCOUNT TITLE	AMENDED							INCREASE (DECREASE) 2025	% CHANGE 2025	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 3% AND \$1,000 ORANGE HIGHLIGHT AND BLUE HIGHLIGHT IF LESS THAN 3% AND \$1,000
		ACTUAL 2023	ACTUAL 2024	BUDGET 2025	BUDGET 2025	YTD 2025	ESTIMATED 2025	BUDGET 2026			
Youth Football											
101-55460-101	FULL-TIME WAGES	5,156	5,688	6,127	6,127	4,041	6,127	7,877	1,750	28.56%	COLA and step impact
101-55460-103	SOCIAL SECURITY	373	420	469	469	299	469	603	134	28.57%	
101-55460-104	RETIREMENT	351	380	407	407	196	407	537	130	31.94%	
101-55460-105	HEALTH INSURANCE	1,522	1,021	743	743	461	743	2,325	1,582	212.92%	Health rate increase average of 9% offset by staff enrollment changes
101-55460-107	LIFE INSURANCE	3	3	3	3	1	3	4	1	33.33%	
101-55460-108	DENTAL INSURANCE	79	45	31	31	20	31	83	52	167.74%	
101-55460-109	DISABILITY INSURANCE	11	12	12	12	5	12	16	4	33.33%	
101-55460-110	OVERTIME	-	5	-	-	11	25	-	-	#DIV/0!	
101-55460-111	SPORTS OFFICIALS	5,307	6,280	6,580	6,580	1,248	6,580	6,580	-	0.00%	
101-55460-204	CONTRACTUAL SERVICES	2,611	2,733	2,600	2,600	1,103	2,600	2,600	-	0.00%	
101-55460-211	FOOD & PROVISIONS	4,164	4,578	5,300	5,300	-	5,300	5,300	-	0.00%	
101-55460-213	SAFETY EQUIPMENT	56	70	200	200	192	200	200	-	0.00%	
101-55460-225	EQUIPMENT	12,164	7,457	6,250	24,250	7,282	24,000	6,250	-	0.00%	Packer donation 2024 helmets, Cheesefest, Tom Myers Sport Banquet and Gridiron donations
Total Youth Football		31,797	28,692	28,722	46,722	14,861	46,497	32,375	3,653	12.72%	

CATEGORY	Culture, Recreation and Education
DEPARTMENT	Community Band
ACCOUNT ORGANIZATION	55480

MISSION:

A volunteer community band performs at community events and festivals.

PERFORMANCE MEASUREMENTS

	Actual 2023	Actual 2024	Projected 2025	Target 2026
Number of Band Members	81	81	50	60
Number of Band Concerts – Doyle Park/Plaza	9	8	8	8
Number of Parades/Special Performances	9	9	10	9

2026 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.
6. Update any equipment based on budget and needs.

SIGNIFICANT PROGRAM/COST CHANGES

None

PERSONNEL CHANGES/JUSTIFICATION

None

2025 ACHIEVEMENTS

1. Successful summer concert series and parade performances.
2. Maintained 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. Purchased new DOT approved parade trailer.

CAPITAL OUTLAY

None

2026 ADOPTED BUDGET

ACCOUNT NUMBER	ACCOUNT TITLE	AMENDED							INCREASE (DECREASE) 2025	% CHANGE 2025	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 3% AND \$1,000 ORANGE HIGHLIGHT AND BLUE	
		ACTUAL 2023	ACTUAL 2024	BUDGET 2025	BUDGET 2025	YTD 2025	ESTIMATED 2025	BUDGET 2026			BUDGET	BUDGET
Community Band												
101-55480-101	FULL-TIME WAGES	3,016	3,282	3,598	3,598	2,386	3,598	2,477	(1,121)	-31.16%	2025 Recreation Supervisor Retirement payout, new hire at lower step	
101-55480-102	PART-TIME WAGES	3,650	3,650	3,650	3,650	2,738	3,650	3,650	-	0.00%		
101-55480-103	SOCIAL SECURITY	497	521	554	554	386	554	469	(85)	-15.34%		
101-55480-104	RETIREMENT	205	222	242	242	132	242	171	(71)	-29.34%		
101-55480-105	HEALTH INSURANCE	864	651	423	423	275	423	640	217	51.30%		
101-55480-107	LIFE INSURANCE	1	1	2	2	1	2	1	(1)	-50.00%		
101-55480-108	DENTAL INSURANCE	42	28	18	18	12	18	24	6	33.33%		
101-55480-109	DISABILITY INSURANCE	7	7	7	7	4	7	5	(2)	-28.57%		
101-55480-110	OVERTIME	-	2	-	-	4	4	-	-	#DIV/0!		
101-55480-202	LOCAL AUTO EXPENSES	200	200	200	200	-	100	200	-	0.00%		
101-55480-205	EQUIPMENT REPAIR	-	60	200	200	-	100	200	-	0.00%		
101-55480-211	FOOD & PROVISIONS	166	636	200	200	28	200	200	-	0.00%		
101-55480-218	OPERATIONAL SUPPLIES	1,298	2,603	1,600	1,600	1,062	1,062	1,600	-	0.00%		
101-55480-221	SMALL EQUIPMENT	38	-	-	-	-	-	-	-	#DIV/0!		
101-55480-302	EQUIPMENT REPLACEMENT	-	-	-	28,250	29,022	29,022	-	-	#DIV/0!		
Total Community Band		9,985	11,863	10,694	38,944	36,050	38,982	9,637	(1,057)	-9.88%		

CATEGORY	GENERAL GOVERNMENT
DEPARTMENT	UNALLOCATED/INSURANCE/TRANSFERS
ACCOUNT ORGANIZATION	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

	Actual <u>2023</u>	Actual <u>2024</u>	Projected <u>2025</u>	Target <u>2026</u>
Workers Compensation Experience Mod	1.18	1.24	1.02	1.0
# of Post Employment Healthcare Participants	25	24	21	21

2026 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

2025 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

2026 ADOPTED BUDGET

ACCOUNT NUMBER	ACCOUNT TITLE	AMENDED							INCREASE (DECREASE) 2025	% CHANGE 2025	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 3% AND \$1,000 ORANGE HIGHLIGHT AND BLUE HIGHLIGHT IF LESS THAN 3% AND \$1,000
		ACTUAL 2023	ACTUAL 2024	BUDGET 2025	BUDGET 2025	YTD 2025	ESTIMATED 2025	BUDGET 2026			
Unallocated											
101-51780-204	CONTRACTUAL SERVICES	4,339	4,489	4,400	4,400	374	560	600	(3,800)	-86.36%	T Vandenbroek fire service and response for landfill direct billed in 2025, EAP services
101-51780-229	INVESTMENT SERVICES	2,405	4,844	4,000	4,000	3,346	4,900	5,100	1,100	27.50%	Fund allocation changes for investment holdings to match cash flow
101-51780-233	VALLEY TRANSIT SERVICE	105,870	108,114	104,333	104,333	78,246	104,333	108,015	3,682	3.53%	Estimate received from Valley Transit but is dependent on their budget adoption
101-51780-290	CONTINGENCY	-	-	-	-	183,263	-	183,263	-	#DIV/0!	Not expected to be used in 2025 and carried over to 2026
101-51780-299	VALLEY TRANSIT GRANT	(75,686)	(97,791)	(84,060)	(84,060)	(22,416)	(84,060)	(87,185)	(3,125)	3.72%	Federal, State and local credit for Valley Transit
Total Unallocated		36,928	19,656	28,673	211,936	59,551	208,996	26,530	(2,143)	-7.47%	
Insurance											
101-51900-105	RETIREE HEALTH INSURANCE	69,794	83,459	93,753	93,753	66,179	89,000	114,000	20,247	21.60%	Medicare eligible, approx. 30% inc in rates, 55 8F, OPEB Actuary Valuation in 2024 and 2026
101-51900-230	WORKERS COMPENSATION INS	81,343	66,971	75,688	75,688	54,764	55,028	60,000	(15,688)	-20.73%	Experience modification stabilization offset by increase in rates; < increase 2025 than forecast
101-51900-231	PROPERTY & LIABILITY INSURANCE	50,279	56,001	68,391	68,391	63,465	63,465	66,638	(1,753)	-2.56%	
Total Insurance		201,416	206,431	237,832	237,832	184,408	207,493	240,638	2,806	1.18%	
Transfers											
101-59000-490	TRANSFER TO CAPITAL PROJECTS	-	867,000	-	-	-	900,000	-	-	#DIV/0!	Transfer to Fleet (Sanitation Truck \$400K and Splash Pad \$467K), 2025 Fire Station
101-59000-491	TRANSFER TO SPECIAL REVENUE	-	534,000	-	-	-	-	-	-	#DIV/0!	Transfer to Fire Squad Purchase 2024
Total Transfers		-	1,401,000	-	-	-	900,000	-	-	#DIV/0!	
Total General Fund Expenses		4,293,017	6,078,937	4,873,056	5,489,458	3,743,080	6,198,364	5,187,074	314,018	6.44%	COLA and Step increases, Vehicle operating costs
GENERAL FUND NET REVENUES (EXPENSES)		643,605	(818,610)	(60,000)	(570,529)	(740,374)	(1,191,560)	(160,000)	(100,000)	166.67%	
GENERAL FUND BALANCE (DEFICIT)		5,753,245	4,934,635	4,874,635	4,364,106	4,194,261	3,743,076	3,583,076			
RESTRICTED FOR ADVANCES/PREPAID EXPENSES		1,626,182	1,645,883	1,672,000	1,672,000	1,672,000	1,683,000	1,683,000			
ASSIGNED FUND BALANCE		2,480,143	1,670,529	1,670,529	1,160,000	1,160,000	200,000	200,000			
COMMITTED FOR WORKING CAPITAL		1,196,225	1,218,234	1,218,264	1,218,264	1,218,264	1,218,264	1,296,769			
UNRESTRICTED FUND BALANCE		450,695	399,989	313,842	313,842	143,997	641,812	403,307			
GENERAL FUND BALANCE (DEFICIT)		5,753,245	4,934,635	4,874,635	4,364,106	4,194,261	3,743,076	3,583,076			

SPECIAL REVENUE FUND SUMMARY

	AMENDED						
	ACTUAL 2023	ACTUAL 2024	BUDGET 2025	BUDGET 2025	YTD 2025	ESTIMATED 2025	BUDGET 2026
REVENUES							
Property Taxes	3,089,487	3,330,983	3,525,314	3,525,314	3,525,314	3,556,704	3,470,124
Intergovernmental	2,926,398	2,139,764	1,968,977	1,968,977	1,485,182	1,973,341	1,753,863
Licenses and Permits	-	-	-	-	-	-	-
Public Charges for Services	716,832	714,212	823,825	823,825	615,760	822,077	834,875
Fines and Forfeitures	1,620	1,265	2,700	2,700	1,672	2,725	2,735
Investment Income	132,530	133,138	37,410	37,410	101,882	108,034	50,800
Contributions	42,254	27,862	813,900	821,172	136,270	138,012	2,788,400
Other	24,467	59,462	4,500	11,522	12,468	13,062	2,100
Total Revenues	6,933,588	6,406,686	7,176,626	7,190,920	5,878,547	6,613,955	8,902,897
EXPENDITURES							
Current:							
General Government	131,590	132,358	-	-	-	-	-
Public Safety	3,885,724	4,138,534	4,536,887	5,792,890	3,123,925	5,563,012	4,274,512
Public Works	477,181	504,196	561,790	623,790	398,762	606,379	591,035
Culture, Recreation and Education	831,177	861,315	990,021	1,018,421	726,874	966,435	1,009,139
Conservation and Development	432,650	39,928	834,500	834,500	63,257	822,100	2,123,100
Capital Outlay	125,490	139,498	130,000	176,122	142,796	158,296	-
Total Expenditures	5,883,812	5,815,829	7,053,198	8,445,723	4,455,615	8,116,222	7,997,786
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES							
	1,049,776	590,857	123,428	(1,254,803)	1,422,932	(1,502,266)	905,111
OTHER FINANCING SOURCES AND (USE)							
Sale of Village Properties	15,731	6,871	4,000	5,500	23,235	23,616	4,000
Issuance of Debt	-	-	-	-	-	-	-
Transfers In	-	534,000	-	-	-	-	-
Transfers Out	(637,140)	(426,287)	(113,000)	(113,000)	(84,744)	(113,000)	(113,000)
Total Other Financing Sources (Use)	(621,409)	114,584	(109,000)	(107,500)	(61,509)	(89,384)	(109,000)
NET CHANGE IN FUND BALANCE	428,367	705,441	14,428	(1,362,303)	1,361,424	(1,591,650)	796,111
FUND BALANCE - BEGINNNING	2,122,201	2,550,568	3,256,009	3,256,009	3,256,009	3,256,009	1,664,359
FUND BALANCE - ENDING	2,550,568	3,256,009	3,270,437	1,893,706	4,617,433	1,664,359	2,460,470

CATEGORY
DEPARTMENT
ACCOUNT ORGANIZATION

Public Works
Sanitation
201-53620

MISSION:

To provide reliable refuse collection services on scheduled days while maintaining clean and litter-free roadsides throughout the Village. Services also include refuse collection for local businesses.

At the end of each month, residents may place non-metal items at the curb that do not fit inside the standard refuse polycart. Examples include furniture, mattresses, and other oversized household items.

Through continued cooperation with the community, we strive to uphold a clean, safe, and environmentally responsible Village that residents and businesses are proud to call home.

PERFORMANCE MEASUREMENTS

	Actual 2023	Actual 2024	Projected 2025	Target 2026
Garbage Tonnage	3,243	3,453	3,400	3,400
Garbage Polycarts Change Outs to Businesses (Upsize/Downsize/Worn/Ended Service)	7	8	15	11
Garbage Polycarts Change Outs to Residences (Upsize/Downsize/Worn)	147	120	130	130
Refuse Polycarts New Businesses	5	3	4	3
Refuse Polycarts New Residents	25	17	20	25

2026 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

Notified the residential tipping fees from Outagamie County will increase \$7 per ton (11.7%) and \$5 per ton will be added each additional year through 2029 for the recycling portion of the rates due to reductions in State and Federal grants.

PERSONNEL CHANGES/JUSTIFICATION

None

2025 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

FUTURE CONSIDERATIONS

A rate increase will need to be implemented in 2027 due to landfill tipping fee increases. The Village will be able to sustain rates for 2026 as are covering expenses.

2026 ADOPTED BUDGET

ACCOUNT NUMBER	ACCOUNT TITLE	AMENDED							INCREASE (DECREASE) 2025	% CHANGE 2025	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 3% AND \$1,000 ORANGE HIGHLIGHT AND BLUE	
		ACTUAL 2023	ACTUAL 2024	BUDGET 2025	BUDGET 2025	YTD 2025	ESTIMATED 2025	BUDGET 2026			BUDGET	BUDGET
SANITATION												
201-34301	COMMERCIAL SANITATION FEE	70,596	68,836	78,000	78,000	56,388	90,000	95,000	17,000	21.79%	Larger customer base and tons collected	
201-34304	RESIDENTIAL SANITATION FEE	508,341	512,118	563,400	563,400	413,149	555,000	565,000	1,600	0.28%		
201-34305	MOBILE HOME RESIDENTIAL SANIT	27,754	28,907	29,100	29,100	23,715	29,500	31,000	1,900	6.53%	Increased occupancy in the mobile home courts	
201-34901	OTHER CHARGES FOR SERVICES	1,700	340	1,400	1,400	265	300	300	(1,100)	-78.57%	This is fee for upgrade requests, with higher rates have been less requests, recycling efforts	
201-36101	INTEREST ON INVESTMENTS	10,282	15,577	5,000	5,000	12,693	13,400	10,000	5,000	100.00%	Market impacts and cash flow	
201-37901	INTEREST	8	9	-	-	-	-	-	-	#DIV/0!		
201-39470	FORFEITED DISCOUNTS(PENALTIES)	2,686	2,797	2,700	2,700	1,672	2,725	2,735	35	1.30%		
Total Sanitation Revenues		621,366	628,584	679,600	679,600	507,882	690,925	704,035	24,435	3.60%		
Sanitation Expenses												
201-53620-101	FULL-TIME WAGES	127,051	129,450	162,281	162,281	102,492	156,169	161,523	(758)	-0.47%		
201-53620-102	PART-TIME WAGES	2,382	284	-	-	-	-	-	-	#DIV/0!		
201-53620-103	SOCIAL SECURITY	9,448	9,518	12,439	12,439	7,655	12,039	12,380	(59)	-0.47%		
201-53620-104	RETIREMENT	8,810	8,874	11,222	11,222	7,109	10,937	11,552	330	2.94%		
201-53620-105	HEALTH INSURANCE	37,110	35,520	50,886	50,886	27,463	41,597	43,765	(7,121)	-13.99%	Election status changes of employees	
201-53620-107	LIFE INSURANCE	79	80	84	84	57	87	82	(2)	-2.38%		
201-53620-108	DENTAL INSURANCE	2,953	2,505	2,981	2,981	1,833	2,738	3,171	190	6.37%		
201-53620-109	DISABILITY INSURANCE	269	280	323	323	203	289	319	(4)	-1.24%		
201-53620-110	OVERTIME	308	170	300	300	210	1,200	300	-	0.00%		
201-53620-204	LANDFILL TIPPING FEES	170,876	187,378	202,800	202,800	154,835	204,000	227,800	25,000	12.33%	Increase from \$60 to \$67 per ton (11.7%) Outagamie County Landfill; add \$5 per ton 2027-2029	
201-53620-206	OFFICE SUPPLIES	1,479	1,429	1,000	1,000	935	1,395	1,400	400	40.00%		
201-53620-208	SOFTWARE SUPPORT FEES	49	68	100	100	100	100	105	5	5.00%		
201-53620-212	CLOTHING ALLOWANCE	588	618	620	620	728	728	573	(47)	-7.58%		
201-53620-218	OPERATIONAL SUPPLIES	83	82	150	150	26	100	150	-	0.00%		
201-53620-221	SMALL EQUIPMENT	8,846	13,529	6,500	6,500	5,300	5,300	10,000	3,500	53.85%	New and replacement refuse polycarts for growth and normal wear and tear	
201-53620-226	POSTAGE	4,514	4,219	4,500	4,500	3,368	4,439	4,850	350	7.78%		
201-53620-227	PUBLIC INFORMATION	-	-	100	100	-	100	100	-	0.00%		
201-53620-228	SERVICE FEE/FINANCE CHARGE UT	1,261	1,374	1,400	1,400	1,069	1,385	1,425	25	1.79%		
201-53620-230	WORKERS COMPENSATION INS	7,970	6,556	7,419	7,419	5,828	5,828	6,100	(1,319)	-17.78%	Experience modification stabilization offset by increase in rates, rate increase in 2025 < than plan	
201-53620-231	PROPERTY & LIABILITY INSURANCE	9,747	9,414	11,465	11,465	9,728	9,728	10,215	(1,250)	-10.90%	Rising property values & ~5% increase, ~3% increase in liability, rate increase in 2025 < than plan	
201-53620-247	VEHICLE	83,145	92,639	85,000	130,000	69,614	148,000	95,000	10,000	11.76%	#6 Cab & suspension, engine rebuild, #29 fuel injectors; new truck received lower 2026	
201-53620-249	UTILITIES	213	209	220	220	209	220	225	5	2.27%		
201-53620-499	TRANSFERS TO OTHER FUNDS	25,000	35,000	113,000	113,000	84,744	113,000	113,000	-	0.00%	Price vehicles/replacement schedule, no longer joint funding with demerger from Kimberly	
Total Sanitation Expenses		502,181	539,198	674,790	719,790	483,506	719,379	704,035	29,245	4.33%	Increase funding to Fleet Replacement, tipping fee increase	
SANITATION NET REVENUES (EXPENSES)												
		119,184	89,385	4,810	(40,190)	24,376	(28,454)	-	(4,810)	-100.00%		
SANITATION FUND BALANCE (DEFICIT)												
		316,209	405,594	410,404	365,404	429,970	377,140	377,140				

CATEGORY	Special Revenue Fund
DEPARTMENT	Fire Equipment and Donations
ACCOUNT ORGANIZATION	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 2023	Actual 2024	Projected 2025	Target 2026
Flag replacement	2,794	658	2,000	2,160
Tax levy for apparatus replacement	95,000	100,000	100,000	100,000

2026 Goals

1. Finalize the layout and design for the new rescue squad ordered in 2024 for replacement of Squad #3671, an especially important vehicle which is our command center, personnel, and equipment hauler.

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

2025 ACHIEVEMENTS

1. Acquired a $\frac{3}{4}$ ton pickup water rescue that will be used for extraction on highway, access to Island Park and response to retention ponds. The new heavy-duty truck $\frac{3}{4}$ 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.

CAPITAL OUTLAY

None

2026 ADOPTED BUDGET

ACCOUNT NUMBER	ACCOUNT TITLE	AMENDED							INCREASE (DECREASE) 2025	% CHANGE 2025	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 3% AND \$1,000 ORANGE HIGHLIGHT AND BLUE HIGHLIGHT IF LESS THAN 3% AND \$1,000				
		ACTUAL 2023	ACTUAL 2024	BUDGET 2025	BUDGET 2025	YTD 2025	ESTIMATED 2025	BUDGET 2026							
FIRE EQUIPMENT DONATION															
Fire Equipment Donation Revenues															
202-31111	GENERAL PROPERTY TAXES	95,000	100,000	100,000	100,000	100,000	100,000	100,000	-	0.00%	Per Resolution 16 Series 2023				
202-36101	INTEREST ON INVESTMENTS	28,937	52,190	2,160	2,160	44,955	48,000	5,000	2,840	131.48%	Account will be depleted for Rescue Squad replacement				
202-38301	DONATIONS-EQUIPMENT	-	-	-	-	-	-	-	-	#DIV/0!					
202-39101	TRANSFER FROM OTHER FUNDS	-	534,000	-	-	-	-	-	-	#DIV/0!					
Total Fire Equipment Donation Revenues		123,937	686,190	102,160	102,160	144,955	148,000	105,000	2,840	2.78%					
Flag Pole Memorial Expenses															
202-51960-221	SMALL EQUIPMENT	2,794	658	2,160	2,160	2,672	2,672	2,160	-	0.00%					
202-51960-301	NEW EQUIPMENT	-	-	85,000	1,319,000	76,514	1,318,300	-	(85,000)	-100.00%	2024 Rescue Squad replacement (~delivery 2/27), 2025 addition 3/4 ton crew pickup truck				
Total Flag Pole Memorial Expenses		2,794	658	87,160	1,321,160	79,186	1,320,972	2,160	(85,000)	-97.52%					
FIRE EQUIPMENT DONATION NET REVENUES (EXPENSES)															
		121,144	685,532	15,000	(1,219,000)	65,770	(1,172,972)	102,840	87,840	585.60%					
FIRE EQUIPMENT FUND BALANCE (DEFICIT)															
		662,104	1,347,636	1,362,636	128,636	1,413,406	174,664	277,504							

CATEGORY	Special Revenue Fund
DEPARTMENT	Heesakker Park Trust
ACCOUNT ORGANIZATION	203-51100

MISSION:

The Village of Little Chute is collaborating with the Margaret Schwaller Revocable Living Trust to create a new community amenity that embodies the rich history associated with Heesakker Park. Our team will need a finalized plan of action approved by the representatives of the trust and implemented before February 4th, 2027. Any funds not expended by this date will be turned over to the Community Foundation for future maintenance of Heesakker Park.

PERFORMANCE MEASUREMENTS

	Actual 2023	Actual 2024	Projected 2025	Target 2026
Approximate Acres of Wooded Area	19.8	19.8	19.8	19.8
Projects Planned	0	0	1	2

2026 GOALS

1. Continue communication with trust officials and family members.
2. Successfully agree upon concept plan for rentable shelter and parking lot.
3. Continue discussions and research options to address culvert or bridge replacement to address both safety and stormwater regulations. Process would include input from engineering. A recommendation from Park Planning Committee to Village Board would be needed to update the previously approved Capital Improvement Plan for 2026 that has been incorporated into the 2026 Budget until formal action is taken to adjust.

SIGNIFICANT PROGRAM/COST CHANGES

1. Contracted services for concept refinement of shelter and parking lot.
2. Design and Engineering and construction management for staircase within Heesakker Park.

PERSONNEL CHANGES/JUSTIFICATION

None

2025 ACHIEVEMENTS

1. Successfully created agreement for acceptance of \$120,000 advance payment

from trust designated for the staircase replacement project

2. Continued efforts to establish relationship and communication between Park Planning Committee, Trust officials, and family members per the Trust stipulations.
3. Created RFP to award contract to raSmith engineering services for the replacement of Heesakker Park Staircase, contract awarded to Highway Landscapers to complete the project by end of year 2025 (\$154,434).
4. Created RFP and award to Graef-USA Inc for concept refinement of rentable shelter and parking lot and approval of consultant.
5. Presented concept refinement plans to Park Planning Committee and Village Board of shelter and parking lot with consultant.
6. Obtained community input from the public information session.

CAPITAL OUTLAY

Rentable shelter and parking lot (\$2,480,000) and bridge replacement (\$257,000).

2026 ADOPTED BUDGET

ACCOUNT NUMBER	ACCOUNT TITLE	AMENDED							(INCREASE) (DECREASE) 2025	2025 BUDGET	% CHANGE 2025 BUDGET	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 3% AND \$1,000 ORANGE HIGHLIGHT AND BLUE HIGHLIGHT IF LESS THAN 3% AND \$1,000
		ACTUAL 2023	ACTUAL 2024	BUDGET 2025	BUDGET 2025	YTD 2025	ESTIMATED 2025	BUDGET 2026				
HEESAKKER PARK TRUST												
Heesakker Park Trust Revenues												
203-36101	INTEREST ON INVESTMENTS	-	-	-	-	2,711	2,711	500	500	#DIV/0!		
203-38301	DONATIONS	-	-	800,000	800,000	120,000	120,000	2,780,000	1,980,000	247.50%	Balance of Trust	
Total Heesakker Park Trust Revenues		-	-	800,000	800,000	122,711	122,711	2,780,500	1,980,500	247.56%		
Heesakker Park Expenses												
203-51100-101	FULL-TIME WAGES	-	-	2,450	2,450	450	2,450	7,577	5,127	209.27%	Shelter and Parking Lot (\$2.480 MM) Bridge (\$257K) Staircase (\$154K)	
203-51100-103	SOCIAL SECURITY	-	-	187	187	32	187	580	393	210.16%		
203-51100-104	RETIREMENT	-	-	171	171	31	171	544	373	218.13%		
203-51100-105	HEALTH INSURANCE	-	-	640	640	124	640	1,913	1,273	198.91%		
203-51100-107	LIFE INSURANCE	-	-	-	-	0	-	4	4	#DIV/0!		
203-51100-108	DENTAL INSURANCE	-	-	39	39	8	39	123	84	215.38%		
203-51100-109	DISABILITY	-	-	4	4	1	4	16	12	300.00%		
203-51100-204	CONTRACTUAL SERVICES	-	-	-	-	44,481	51,130	46,100	46,100	#DIV/0!	Design, legal, audit, and interest for fronting cash until draws from trust	
203-51100-263	CONSTRUCTION	-	-	796,509	796,509	-	745,379	2,046,243	1,249,734	156.90%		
Total Heesakker Park Trust Expenses		-	-	800,000	800,000	45,127	800,000	2,103,100	1,303,100	162.89%		
HEESAKKER PARK TRUST NET REVENUES (EXPENSES)		-	-	-	-	77,584	(677,289)	677,400	677,400	#DIV/0!		
HEESAKKER PARK TRUST FUND BALANCE (DEFICIT)		-	-	-	-	77,584	(677,289)	111				

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 2023	Actual 2024	Projected 2025	Target 2026
Scheduled Days Pool Open – Public	77	72	70	71
Actual Number of Days Open - Public	71	68	68	68
Total Patron Attendance for Season	11,385	11,746	9,868	10,000
Session 1 – Swim Lesson Participants	177	161	148	150
Session 2 – Swim Lesson Participants	257	242	237	240
Session 3 – Swim Lesson Participants	204	141	146	150
Number of Season Passes	93	80	166*	160
Number of Special Events	4	4	4	4
Number of Private Rentals	25	22	23	22
Number of Birthday Parties	12	8	17	15

*Accounts for quantity of total individual passes. 2025 had 63 total pass packages purchased.

2026 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.
5. Implement Aqua Fitness classes.
6. Research and develop estimated costs for new pool.

SIGNIFICANT PROGRAM/COST CHANGE

In 2025, Doyle Pool entered its 37th 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, there was higher than usual water usage after the initial fill of the pool, higher than traditional daily water usage was experienced for 19 days straight. 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. Daily water usage resumed traditional water usage ranging from 0 to 6,000 gallons of water. 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.

In 2025, the Fox Locks Navigation Authority request that the locks be open in early May. To prevent any risk in damaging the pool and having to drain the canal more than once, the pool filled earlier than normal. Reoccurring early season water usage experienced higher water usage but resumed traditional water usage on June 8. On June 23 there was a spike of 21,641 and no leaking pipes or valves found open above surface level. August 2nd through August 17th (16 days straight) there was a higher than usual water usage above 6,000 with no found valves open or pipes leaking above surface level. In total the YTD water usage was approximately 1.77 million gallons of water used for 2025. This is approximately 500,000 gallons more usage based on an average use of water from 2017 to 2024.

PERSONNEL CHANGES/JUSTIFICATION

None

2025 ACHIEVEMENTS

1. Operated for a full summer and stayed within budget.
2. Partnered with Unison Credit Union to host our fifth successful Dive in Movie event.
3. Hosted Cardboard box Races and 'Easter Egg Hunt'.
4. Close to fully staffed and scheduled operations.
5. Successfully hosted March and August Lifeguard Certification classes.

CAPITAL OUTLAY

None

2026 ADOPTED BUDGET

ACCOUNT NUMBER	ACCOUNT TITLE	AMENDED							INCREASE (DECREASE) 2025	% CHANGE 2025	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 3% AND \$1,000 ORANGE HIGHLIGHT AND BLUE
		ACTUAL 2023	ACTUAL 2024	BUDGET 2025	BUDGET 2025	YTD 2025	ESTIMATED 2025	BUDGET 2026			
AQUATICS											
204-31111	GENERAL PROPERTY TAXES	123,903	136,976	141,393	141,393	141,393	141,393	138,858	(2,535)	-1.79%	
204-34420	EVERY KID COUNTS	600	800	400	400	700	700	400	-	0.00%	
204-34421	AQUATICS (TX)	29,364	31,503	30,000	30,000	25,539	26,017	26,000	(4,000)	-13.33%	Decreasing trends
204-34422	SEASON PASS	7,159	6,033	6,500	6,500	4,481	4,483	4,500	(2,000)	-30.77%	Decreasing trends
204-34423	SWIMMING LESSONS	22,500	19,835	18,250	18,250	19,083	19,083	18,250	-	0.00%	
204-34433	POOL CONCESSIONS (TX)	13,626	13,969	12,000	12,000	10,154	10,268	10,000	(2,000)	-16.67%	Decreasing trends
204-34990	POOL CASH OVER/(SHORT)	174	128	-	-	61	61	-	-	#DIV/0!	
204-36101	INTEREST ON INVESTMENTS	4,717	5,536	3,000	3,000	5,005	5,300	3,000	-	0.00%	
204-38301	DONATIONS	1,000	1,000	-	-	1,000	1,000	-	-	#DIV/0!	
Total Aquatics Revenue		203,042	215,780	211,543	211,543	207,416	208,305	201,008	(10,535)	-4.98%	
Aquatics Expenses											
204-55420-101	FULL-TIME WAGES	7,939	8,391	9,337	9,337	6,411	8,564	7,756	(1,581)	-16.93%	Impact of COLA and step increases
204-55420-102	PART-TIME WAGES	77,302	73,166	81,000	81,000	69,489	69,489	78,000	(3,000)	-3.70%	Seasonal wage increases
204-55420-103	SOCIAL SECURITY	6,539	6,304	6,964	6,964	5,791	5,971	6,560	(404)	-5.80%	
204-55420-104	RETIREMENT	540	579	649	649	446	596	558	(91)	-14.02%	
204-55420-105	HEALTH INSURANCE	2,127	2,017	1,022	1,022	757	986	841	(181)	-17.71%	
204-55420-107	LIFE	4	4	4	4	2	4	3	(1)	-25.00%	
204-55420-108	DENTAL INSURANCE	89	81	44	44	33	45	37	(7)	-15.91%	
204-55420-109	DISABILITY INSURANCE	18	18	19	19	12	19	15	(4)	-21.05%	
204-55420-110	OVERTIME	655	1,255	700	700	-	-	-	(700)	-100.00%	
204-55420-201	TRAINING & CONFERENCES	650	-	650	650	350	350	650	-	0.00%	
204-55420-203	TELEPHONE	840	211	300	300	244	421	300	-	0.00%	
204-55420-204	CONTRACTUAL SERVICES	8,568	2,529	2,800	2,800	3,343	3,343	2,800	-	0.00%	
204-55420-206	OFFICE SUPPLIES	240	299	500	500	-	-	500	-	0.00%	
204-55420-211	FOOD & PROVISIONS	8,567	9,062	9,100	9,100	7,483	7,483	8,500	(600)	-6.59%	
204-55420-213	SAFETY EQUIPMENT	1,673	425	1,500	1,500	1,639	1,639	1,500	-	0.00%	
204-55420-216	CONSTRUCTION MATERIALS	201	108	350	350	-	350	350	-	0.00%	
204-55420-218	OPERATIONAL SUPPLIES	3,824	4,773	4,500	4,500	4,233	4,500	4,500	-	0.00%	
204-55420-221	SMALL EQUIPMENT	170	332	1,300	1,300	1,186	1,300	1,300	-	0.00%	
204-55420-222	JANITORIAL SUPPLIES	-	63	400	400	-	400	400	-	0.00%	
204-55420-225	POOL CHEMICALS	16,266	16,576	16,900	16,900	16,400	16,900	18,500	1,600	9.47%	Increased chemical costs
204-55420-226	POSTAGE	815	800	800	800	40	40	800	-	0.00%	
204-55420-230	WORKERS COMPENSATION	5,660	4,136	4,130	4,130	3,284	3,284	3,415	(715)	-17.31%	
204-55420-231	PROPERTY & LIABILITY INSURANCE	3,325	3,449	3,974	3,974	3,926	3,926	4,123	149	3.75%	
204-55420-242	BLDG & GRNDS REPAIRS/MAINT	20,599	8,710	14,600	14,600	689	14,500	14,600	-	0.00%	
204-55420-249	UTILITIES	46,917	33,185	50,000	50,000	28,973	35,000	45,000	(5,000)	-10.00%	No sewer charges starting 2025, DNR Permit process ongoing
Total Aquatics Expenses		213,488	176,472	211,543	211,543	154,730	179,110	201,008	(10,535)	-4.98%	
AQUATICS NET REVENUES (EXPENSES)											
		(10,445)	39,307	-	-	52,686	29,196	-	-	#DIV/0!	
AQUATICS FUND BALANCE (DEFICIT)											
		48,875	88,182	88,182	88,182	140,868	117,378	117,378		25%	Working Capital Projection at End of 2025

CATEGORY	Special Revenue
DEPARTMENT	Library/Civic Center
ACCOUNT ORGANIZATION	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 2023	Actual 2024	Projected 2025	Target 2026
Little Chute Patrons (Home Agency)	4,712	4,593	4,750	4,800
Circulating Collection	46,795	43,262	44,000	45,000
Library Visits	56,457	54,225	54,600	55,000
Physical Circulation	136,842	146,815	150,000	145,000
Digital Circulation - WPLC	17,557	20,184	22,000	22,000
Hoopla Circulation	6,600	5,990	6,200	6,200
Attendance at Programs	10,797	6,667	6,000	6,500

2026 GOALS

1. Finish improvement and expansion of the Library of Things collection.
2. Continue to partner with local businesses.
3. Continue to improve the general collection's organization and layout.
4. Utilize results of the space needs assessment to guide future planning.

SIGNIFICANT PROGRAM/COST CHANGES

None

PERSONNEL CHANGES/JUSTIFICATION

None

2025 ACHIEVEMENTS

1. Hired new 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. Continued overhaul of the Library of Things collection.
5. Continued work to make collections more user friendly.
6. Ordered new furniture for the staff workroom.
7. Revised job descriptions for part-time positions.
8. Participated on the Integrated Library System (ILS) Exploration Committee.
9. Represented OWLS at the WPLC Steering Committee meetings.
10. Created RFP for a space needs study, approved the proposal from FEH Design, and began work on the study.
11. Replaced the door counter with a more reliable product as it has not been working consistently for a few years.
12. Outreach to Freedom school district.

CAPITAL OUTLAY

None

2026 ADOPTED BUDGET

ACCOUNT NUMBER	ACCOUNT TITLE	AMENDED							INCREASE (DECREASE) 2025	% CHANGE 2025	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 3% AND \$1,000 ORANGE HIGHLIGHT AND BLUE				
		ACTUAL 2023	ACTUAL 2024	BUDGET 2025	BUDGET 2025	YTD 2025	ESTIMATED 2025	BUDGET 2026							
LIBRARY/CIVIC CENTER															
Library/Civic Center Revenues															
206-31111	GENERAL PROPERTY TAXES	476,727	527,263	557,901	557,901	557,901	557,901	585,246	27,345	4.90%	Prior year one time expenditure \$15K Space Needs Study paid for from fund balance				
206-33311	OWLS REIMBURSEMENT	133,983	140,805	129,013	129,013	129,013	129,013	139,774	10,761	8.34%	OC \$111,162(104,634), BC \$2,044(1231) CC \$24,149(20,861) WC \$2,419 (2287)				
206-33312	OWLS YOUTH SERVICE LIASON	2,042	-	-	-	-	-	-	-	#DIV/0!					
206-33410	MISCELLANEOUS GRANT	-	1,326	-	-	891	891	-	-	#DIV/0!					
206-34901	LIBRARY COPY MACHINE	3,085	3,068	3,000	3,000	2,332	3,000	3,000	-	0.00%					
206-36101	INTEREST ON INVESTMENTS	20,959	25,717	17,000	17,000	19,098	20,000	18,000	1,000	5.88%					
206-38211	ROOM RENTAL - CIVIC CENTER	7,860	12,802	12,250	12,250	10,447	12,250	12,700	450	3.67%					
206-38301	DONATIONS	1,350	2,388	-	-	3,040	3,040	-	-	#DIV/0!					
206-38621	LIBRARY LOST AND DAMAGED	1,453	2,690	1,500	1,500	1,494	1,600	1,500	-	0.00%					
206-38622	OTHER CLAIM REIMBURSEMENT	-	1,178	-	-	100	100	-	-	#DIV/0!					
Total Library/Civic Center Revenues		647,459	717,236	720,664	720,664	724,316	727,795	760,220	39,556	5.49%					
Library/Civic Center Expenses															
206-55110-101	FULL-TIME WAGES	151,433	163,975	180,669	180,669	134,039	180,669	191,854	11,185	6.19%	COLA and step increase impact				
206-55110-102	PART-TIME WAGES	144,416	155,862	182,728	182,728	129,489	182,728	191,086	8,358	4.57%					
206-55110-103	SOCIAL SECURITY	22,825	23,756	27,840	27,840	19,587	27,840	29,331	1,491	5.36%	↓				
206-55110-104	RETIREMENT	12,848	14,889	16,426	16,426	12,142	16,426	18,021	1,595	9.71%	.25% increase in general employee WRS rates				
206-55110-105	HEALTH INSURANCE	20,270	38,608	43,766	43,766	33,388	43,766	45,163	1,397	3.19%	Health insurance rate impact for allocated staff hours				
206-55110-107	LIFE INSURANCE	70	78	81	81	61	81	83	2	2.47%					
206-55110-108	DENTAL INSURANCE	995	2,258	2,571	2,571	1,785	2,314	2,532	(39)	-1.52%					
206-55110-109	DISABILITY INSURANCE	276	340	359	359	270	359	382	23	6.41%					
206-55110-110	OVERTIME	556	643	500	500	248	500	500	-	0.00%					
206-55110-111	LIBRARY BOARD PER DIEM	3,100	1,500	1,800	1,800	1,200	1,800	1,800	-	0.00%					
206-55110-201	TRAINING AND CONFERENCES	2,992	2,868	2,500	2,500	1,097	2,200	2,500	-	0.00%					
206-55110-203	TELEPHONE	681	670	700	700	519	700	700	-	0.00%					
206-55110-204	CONTRACTUAL SERVICES	-	-	15,000	15,000	11,941	15,000	-	(15,000)	-100.00%	One time payment for space needs study conducted in 2025				
206-55110-205	PROGRAMS	8,877	10,482	11,600	11,600	9,456	11,600	11,800	200	1.72%					
206-55110-206	BOOKS	47,867	54,879	60,000	60,000	41,195	60,000	63,000	3,000	5.00%	Increased cost of materials and add to collection				
206-55110-207	PERIODICALS	1,356	835	1,500	1,500	2,136	2,136	2,200	700	46.67%					
206-55110-208	DIGITAL COLLECTIONS	18,081	17,476	18,500	18,500	14,536	18,500	20,500	2,000	10.81%	Increase the availability of Hoopla items due to popularity				
206-55110-209	ELECTRONIC TECHNOLOGY	7,676	12,150	10,000	10,000	6,351	10,000	11,000	1,000	10.00%					
206-55110-210	AUDIO VISUAL	9,811	18,157	18,000	18,000	12,172	18,000	19,000	1,000	5.56%					
206-55110-211	OWLSNET FEES	25,929	28,978	29,001	29,001	29,001	29,001	31,611	2,610	9.00%	Formula would have resulted in 23.1% increase (APL closure); compromised to 9% increase				
206-55110-212	CLOTHING ALLOWANCE	84	70	84	84	70	70	84	-	0.00%					
206-55110-213	SPECIAL COLLECTIONS	5,660	2,120	3,000	5,000	3,285	4,500	5,000	2,000	66.67%	More accurate for what is needed to maintain and expand collection				
206-55110-218	OPERATIONAL SUPPLIES	7,070	21,062	14,000	27,000	6,979	12,000	14,000	-	0.00%					
206-55110-221	SMALL EQUIPMENT	3,227	1,175	3,600	3,600	1,099	3,600	3,600	-	0.00%					
206-55110-225	PRINTING AND REPRODUCTION	3,324	3,161	3,625	3,625	2,076	3,300	3,625	-	0.00%					
206-55110-226	POSTAGE	276	118	400	400	173	400	500	100	25.00%					
206-55110-230	WORKERS COMPENSATION INSURANCE	592	668	727	727	413	413	553	(174)	-23.93%					
206-55110-231	PROPERTY & LIABILITY INSURANCE	9,009	9,395	11,247	11,247	12,060	12,060	12,542	1,295	11.51%	Rising property values & ~5% increase, ~3% increase in liability				
206-55110-238	VANDALISM REPAIR	42	-	200	200	-	200	-	-	0.00%					
206-55110-242	BLDG & GRNDS - REPAIRS & MAINT	12,898	13,767	5,890	19,290	14,566	19,290	6,037	147	2.50%					
206-55110-243	CUSTODIAL - CONTRACTUAL	26,042	26,441	27,000	27,000	16,692	27,000	27,675	675	2.50%					
206-55110-244	CUSTODIAL-OPERATIONAL SUPPLIES	3,194	3,224	3,200	3,200	2,216	3,200	3,280	80	2.50%					
206-55110-245	CUSTODIAL - EQUIPMENT REP/MAIN	4,254	4,190	5,150	5,150	220	5,150	5,279	129	2.50%					
206-55110-247	VEHICLE	723	240	1,200	1,200	-	-	1,200	-	0.00%					
206-55110-249	UTILITIES	26,368	24,593	31,300	31,300	19,821	30,800	32,082	782	2.50%					
206-55110-262	LEGAL/AUDIT SERVICES	2,478	1,240	1,500	1,500	359	500	1,500	-	0.00%					
206-55110-306	BUILDING & GROUNDS	-	-	-	-	-	-	-	-	#DIV/0!					
Total Library/Civic Center Expenses		585,300	659,868	735,664	764,064	540,643	745,903	760,220	24,556	3.34%					
LIBRARY/CIVIC CENTER NET REVENUES (EXPENSES)		62,159	57,368	(15,000)	(43,400)	183,673	(18,108)	-	15,000	-100.00%					
LIBRARY/CIVIC CENTER FUND BALANCE (DEFICIT)		335,146	392,514	377,514	349,114	576,188	374,407	374,407			Target Minimum Working Capital 25% \$189,359; Potential use for security upgrade in future				

CATEGORY	Public Safety
DEPARTMENT	Police (Fox Valley Metro)
ACCOUNT ORGANIZATION	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 almost 20,000 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 <u>2023</u>	Actual <u>2024</u>	Projected <u>2025</u>	Target <u>2026</u>
Calls for Service / Incident Reports	14,401	12,972	13,500	13,500
UCR – Reportable Arrests	453	573	566	580
Traffic Citations Issued	1,129	1,084	930	750
Non- Traffic Citations Issued	206	270	230	230
Parking Citations Issued	1,082	967	970	970

Future Considerations

The Village of Kimberly has provided notice to the Village of Little Chute that they are terminating their partnership with Fox Valley Metro Police Department. There is a three-year notice clause in the contract; however, a final termination date could be negotiated earlier.

2026 GOALS

Our goal is to professionally navigate the de-merger with the Village of Kimberly while maintaining a high level of professional law enforcement services to our communities. By employing excellent people and supporting them with the necessary resources, guidance and information, we can serve the public with our core values of *Compassion, Integrity, and Professionalism*

1. Personnel

The budget includes all funding for all currently filled officer and command

positions (utilizing the Captain position as the interim Chief but not funding the vacant Chief position). All three CSO positions are funded (two currently filled and one vacant).

Each community has also separately budgeted for supplemental contracted services from Outagamie County to cover staffing shortages that have resulted since the announcement of partnership termination. These contractual positions would provide coverage in Kimberly on a daily basis.

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 and 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 strategic planning to keep within cybersecurity guidelines includes:

- Update the firewall FVMPD shares with the village.
- Replace the digital evidence server.
- Replace second of two servers (one completed in 2025)

In 2025, FVMPD was selected by the state to complete a CJIS (Criminal Justice Information Systems) audit of our IT network. We are still awaiting specific required action results of the audit for specified one-time repairs. We do know that based on increased security measures required by the state to access CJIS systems, police departments statewide will need to budget additional funds for ongoing monthly security tool CJIS requirements.

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 two unmarked police vehicles that are 15 and 12 years old. Originally in 2026, we planned to replace the oldest unmarked vehicle and one squad. Due to notice by the Village of Kimberly to end our policing partnership, there are no funds

in the 2026 Budget for the typical planned strategic replacement cycle while we evaluate the future fleet size and composition.

4. Evidence Storage:

The Combined Locks lease will be terminated at December 31, 2025 so all evidence will be moving to the Public Safety Center. Staff has worked to retrofit spaces utilizing Village maintenance staff to perform work. It should be noted that if a major case occurs, we will likely run out of space requiring the rental of a secure location. The best option found thus far is Kimberly U-Haul location at \$195 per month for a 13x20 unheated unit. No funds are included for supplemental storage in the 2026 Budget hoping we can bridge the gap until the Fire Department construction is complete opening up expansion of police space at the Safety Center.

SIGNIFICANT PROGRAM/COST CHANGES

1. Subscriptions: -\$14,500. Cancelling Lexipol policy subscription focusing efforts to keep policies up to date from the work completed the past two years.
2. Contractual Services: -\$12,900. Removal of Combined Locks storage fees and better rate on new 5-year body camera contract that includes providing new cameras at start of contract.
3. Internet Service: -\$2,800. Cancelling Combined Locks internet and VPN service.
4. Computers: Net increase +\$42,800 Firewall, replace NAS for V Drive, second server, switch replacement and CJIS cyber security tools and one time compliance projects.
5. Vehicle Operations: -\$10,000. Reduced fuel budget based on recent costs.
6. IT Systems: +\$42,800. New main server, new evidence server, increased security measures required by the state to access criminal justice information systems.
7. Vehicle Equipment: +\$4,500. Start replacement cycle to MDC's that were new in 2024.
8. Operational Supplies: -\$3,800. Reduced funds for department awards and National Night Out event.
9. Uniform Allowance: -\$3,880. Reduction in staff that will not be replaced.
10. Guns/Ammunition: -\$3,900. Removal of Taser purchase and no new optics needed.

2025 ACHIEVEMENTS

1. Filled three staff vacancies.
2. Maintained a high level of service to the public despite staffing vacancies and organizational uncertainty.
3. Hired and trained one new Community Service Officer (CSO).

4. Purchased and upfit two new patrol vehicles.
5. Sold Porsche and Pontiac that was seized in a drug case and recouped \$12,758.00 which came back to the village.
6. Recouped \$976.00 in cash from other drug seizures that came back to the village.
7. Completed numerous ICAC investigations, search warrants, and arrests based off cybertips.

CAPITAL OUTLAY

Suspension of fleet replacement cycle during the termination clause timing to evaluate the future structure.

2026 ADOPTED BUDGET

ACCOUNT NUMBER	ACCOUNT TITLE	AMENDED							INCREASE (DECREASE) 2025	% CHANGE 2025	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 3% AND \$1,000 ORANGE HIGHLIGHT AND BLUE	
		ACTUAL 2023	ACTUAL 2024	BUDGET 2025	BUDGET 2025	YTD 2025	ESTIMATED 2025	BUDGET 2026			BUDGET	BUDGET
CONSOLIDATED POLICE SERVICES												
207-31111	GENERAL PROPERTY TAXES	2,361,809	2,535,126	2,722,538	2,722,538	2,722,538	2,722,538	2,181,604	(540,934)	-19.87%	Revenues down exclusive levy \$6,865 and expenses up \$261,443 = share levy incr \$179,412	
207-33110	FEDERAL AID	51,507	4,050	2,000	2,000	1,360	3,160	2,000	-	0.00%	Ballistic Vest Program	
207-33290	OTHER STATE AID	5,169	6,669	3,000	3,000	2,343	2,343	2,000	(1,000)	-33.33%	Reduction in State grant programs and ability to participate	
207-33310	COUNTY SUBSIDY/AID	38,003	16,333	13,500	13,500	9,361	9,361	2,000	(11,500)	-85.19%	Staff unlikely to sign up due to local service demands for OT	
207-33321	POLICE SERVICES - KIMBERLY	1,494,459	1,565,692	1,659,464	1,659,464	1,244,598	1,659,464	1,338,816	(320,648)	-19.32%	Revenues down exclusive levy \$6,865 and expenses up \$261,443 = share levy incr \$88,896	
207-33322	LOCAL SCHOOL SERVICES	179,955	174,005	162,000	162,000	98,507	170,000	269,273	107,273	66.22%	Budgeted at fully loaded rates for 2026	
207-33323	CONTRACTED POLICE SERVICE	4,220	2,922	2,500	2,500	3,689	3,689	2,500	-	0.00%		
207-34105	COPY FEES (TX)	1,261	1,022	1,000	1,000	974	1,000	1,000	-	0.00%		
207-34990	CASH OVER/(SHORT)	-	(2)	-	-	0	-	-	-	#DIV/0!		
207-34201	POLICE DEPARTMENT FEES	2,784	3,553	2,000	2,000	3,292	3,292	2,000	-	0.00%		
207-34901	OTHER CHARGES FOR SERVICES	2,085	1,911	1,225	1,225	1,774	1,774	1,225	-	0.00%		
207-35301	FALSE ALARMS	1,620	1,265	-	-	1,785	1,785	1,000	1,000	#DIV/0!		
207-38301	DONATIONS	17,880	11,608	-	2,772	5,272	5,272	-	-	#DIV/0!		
207-38302	K9 DONATIONS	11,222	3,726	4,000	4,000	3,558	4,000	4,000	-	0.00%		
207-38612	INSURANCE REIMBURSEMENT	2,500	33,242	2,500	8,123	7,959	7,959	-	(2,500)	-100.00%	Lexipol discontinued	
207-38621	DAMAGE TO VILLAGE PROPERTY	-	-	-	1,399	1,399	1,399	-	-	#DIV/0!	Drone reimbursement in 2025	
207-38622	OTHER CLAIM REIMBURSEMENT	495	-	-	-	763	763	-	-	#DIV/0!		
207-39050	SALE OF VILLAGE PROPERTY	15,731	6,871	4,000	4,000	23,235	23,616	4,000	-	0.00%	Funds have been paid to the State school fund in 2025 for drug forfeiture share	
Total Consolidated Police Services Revenue		4,190,701	4,367,993	4,579,727	4,589,521	4,132,406	4,621,415	3,811,418	(768,309)	-16.78%		
Police Services Consolidated Expenses												
207-52120-100	FULL-TIME WAGES	480,344	557,094	559,013	559,013	356,171	465,858	427,824	(131,189)	-23.47%	Staffing reductions due to Kimberly notice leaving partnership	
207-52120-101	FULL-TIME WAGES	1,618,025	1,711,496	1,824,220	1,824,220	1,230,494	1,798,200	1,559,452	(264,768)	-14.51%		
207-52120-102	CLERICAL WAGES	153,989	171,235	210,419	210,419	123,906	142,905	202,687	(7,732)	-3.67%		
207-52120-103	SOCIAL SECURITY	186,382	199,598	210,233	210,233	139,539	199,130	178,627	(31,606)	-15.03%		
207-52120-104	RETIREMENT	310,182	348,382	374,380	374,380	256,268	354,022	314,697	(59,683)	-15.94%		
207-52120-105	HEALTH INSURANCE	351,653	404,527	470,378	470,378	322,578	432,668	380,742	(89,636)	-19.06%		
207-52120-106	PHYSICAL FITNESS	22,000	19,000	23,000	23,000	-	19,000	18,000	(5,000)	-21.74%		
207-52120-107	LIFE INSURANCE	2,680	2,730	2,436	2,436	2,021	2,758	2,052	(384)	-15.76%		
207-52120-108	DENTAL INSURANCE	32,332	31,883	34,371	34,371	22,363	30,244	29,910	(4,461)	-12.98%		
207-52120-109	DISABILITY INSURANCE	4,752	4,856	4,378	4,378	3,312	4,410	3,797	(581)	-13.27%		
207-52120-110	OVERTIME	184,517	185,121	111,900	111,900	132,655	194,742	111,900	-	0.00%		
207-52120-111	OVERTIME - CLERICAL	-	-	-	-	66	100	-	-	#DIV/0!		
207-52120-112	POLICE COMMISSION	1,200	850	1,680	1,680	600	1,200	1,680	-	0.00%		
207-52120-201	TRAINING & CONFERENCES	17,611	19,095	20,100	20,100	13,636	20,000	21,600	1,500	7.46%	Officer participating education reimbursement as allowed by contract	
207-52120-203	TELEPHONE	20,830	20,660	22,000	22,000	16,730	22,000	19,200	(2,800)	-12.73%	Cancellation of Combined Locks evidence storage internet connection	
207-52120-204	CONTRACTUAL SERVICES	132,403	138,227	145,195	145,195	108,101	139,500	119,105	(26,090)	-17.97%	Body camera better pricing and removal of Combined Locks rental fees	
207-52120-205	EQUIPMENT REPAIRS	18,618	7,358	5,800	5,800	397	4,000	4,800	(1,000)	-17.24%	Reduced body camera replacement as getting new cameras with new provider	
207-52120-206	OFFICE SUPPLIES	1,190	1,200	2,000	2,000	337	1,500	2,000	-	0.00%		
207-52120-207	PRINTING & REPRODUCTION	5,387	4,998	6,700	6,700	3,965	5,300	5,800	(900)	-13.43%		
207-52120-208	BOOKS, SUBSCRIPTION, MEMBERSHIP	26,752	13,680	15,355	15,355	15,290	15,355	855	(14,500)	-94.43%	Cancellation of Lexipol	
207-52120-212	CLOTHING ALLOWANCE	19,746	22,720	22,410	22,410	21,072	21,500	17,920	(4,490)	-20.04%	Reduction in staff	
207-52120-213	SAFETY EQUIPMENT	118,724	19,126	14,250	14,250	23,630	18,286	14,250	-	0.00%		
207-52120-218	OPERATIONAL SUPPLIES	13,298	13,225	19,400	19,400	7,648	14,800	15,600	(3,800)	-19.59%	Reduced award and National Night Out budgets	
207-52120-221	SMALL OFFICE EQUIPMENT	6,691	11,738	17,500	18,500	12,180	16,000	6,700	(10,800)	-61.71%	Windows 11 update completed in 2025	
207-52120-223	GUNS & AMMUNITION	14,578	8,032	15,250	15,250	8,743	13,000	11,350	(3,900)	-25.57%	Reduction of one Taser, no optics or lights need replacing	
207-52120-225	RECRUITMENT, TESTING	4,126	7,372	4,450	4,450	3,336	4,450	4,700	250	5.62%		
207-52120-226	POSTAGE	2,043	2,267	2,400	2,400	2,109	2,400	2,400	-	0.00%		
207-52120-227	PUBLIC SERVICE PROGRAM	-	-	250	250	-	250	250	-	0.00%		
207-52120-228	EMPLOYEE BONDS	162	-	300	300	126	300	300	-	0.00%		
207-52120-230	WORKERS COMPENSATION INS	70,380	60,942	66,121	66,121	54,611	54,611	56,800	(9,321)	-14.10%	Experience modification stabilization offset by increase in rates	
207-52120-231	PROPERTY & LIABILITY INSURANCE	53,446	54,831	67,378	67,378	59,208	59,209	62,200	(5,178)	-7.69%	Rising property values & ~5% increase, ~3% increase in liability	
207-52120-236	K9 UNIT	11,522	4,019	4,030	4,030	4,291	5,000	4,490	460	11.41%		
207-52120-240	COMPUTER MAINTENANCE	10,286	19,415	29,000	29,000	18,454	29,000	71,800	42,800	147.59%	CJIS Audit Requirements State wide, replace second server and (one in 2025), NAS replace V drive	
207-52120-242	BLDG & GRNDS REPA/MAINTENANCE	11,385	5,618	6,145	6,145	1,760	6,000	6,145	-	0.00%		
207-52120-243	CUSTODIAL - CONTRACTUAL	15,305	15,022	17,100	17,100	10,954	15,800	17,100	-	0.00%		
207-52120-244	CUSTODIAL-OPERATIONAL SUPPLIES	650	1,216	1,625	1,625	908	1,625	1,625	-	0.00%		
207-52120-245	CUSTODIAL - EQUIP REPAIR/MAINT	13,526	-	5,560	5,560	682	5,400	5,560	-	0.00%		
207-52120-247	VEHICLE OPERATIONS	72,924	103,818	84,000	89,623	53,896	89,623	74,000	(10,000)	-11.90%	Reduction for fuel and vehicle count	
207-52120-248	VEHICLE EQUIPMENT	3,800	57,041	900	900	1,222	1,222	5,400	4,500	500.00%	Replace two MDC's per replacement schedule	
207-52120-249	UTILITIES	15,995	15,063	18,100	18,100	12,427	17,100	18,100	-	0.00%		
207-52120-262	LEGAL/AUDIT	2,493	14,115	10,000	10,000	4,398	10,000	10,000	-	0.00%		
207-52120-302	EQUIPMENT REPLACEMENT	-	-	15,500	-	15,500	-	-	-	#DIV/0!		
207-52120-303	VEHICLE REPLACEMENT	105,610	121,750	130,000	130,000	125,153	125,153	-	(130,000)	-100.00%	Suspend vehicle replacement while discussions occur for termination clause	
207-52120-306	BUILDING & GROUNDS	-	-	30,622	17,643	17,643	-	-	-	#DIV/0!		
Total Police Services Consolidated Expenses		4,137,533	4,399,321	4,579,727	4,641,852	3,187,536	4,400,336	3,811,418	(768,309)	-16.78%		
CONSOLIDATED POLICE SERVICES NET REVENUES (EXPENSES)		53,167	(31,329)	-	(52,331)	944,870	221,079	-	-	#DIV/0!		

2026 ADOPTED BUDGET

ACCOUNT NUMBER	ACCOUNT TITLE								INCREASE (DECREASE) 2025	% CHANGE 2025 BUDGET	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 3% AND \$1,000 ORANGE HIGHLIGHT AND BLUE HIGHLIGHT IF LESS THAN 3% AND \$1,000
		ACTUAL 2023	ACTUAL 2024	BUDGET 2025	AMENDED BUDGET 2025	YTD 2025	ESTIMATED 2025	BUDGET 2026			
Village Little Chute Police Supplemental Service Revenue 207-31112	PROPERTY TAX VLC POLICE	-	-	-	-	-	-	460,934	460,934	#DIV/0!	VLC levy for Outagamie County supplemental coverage due to staffing shortages
Village Little Chute Police Supplemental Service Expense 207-53000-204	CONTRACTUAL SERVICES	-	-	-	-	-	-	300,480	300,480	#DIV/0!	Outagamie County supplemental coverage due to staffing shortages
207-53000-262	LEGAL AND CONTINGENCY	-	-	-	-	-	-	160,454	160,454	#DIV/0!	Legal, contingency for additional OC coverage and future planning
Village Little Chute Police Supplemental Expense		-	-	-	-	-	-	460,934	460,934	#DIV/0!	
Village Little Chute Police Supplemental Net Revenue (Expense)		-	-	-	-	-	-	-	-	#DIV/0!	
CONSOLIDATED POLICE SERVICES FUND BALANCE (DEFICIT)		<u>363,739</u>	<u>332,410</u>	<u>332,410</u>	<u>280,079</u>	<u>1,277,281</u>	<u>553,489</u>	<u>553,489</u>			Target Minimum Working Capital 25% \$1,092,572

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

	Actual 2023	Actual 2024	Projected 2025	Target 2026
Facility Rentals	86	81	85	85
Programs/Meetings (Room bookings)	86	81	80	80
The Cage Usage (Archery = 3 classes per day)	36	36	36	36
Recreation Participants (Yoga, Archery, Babysitter Course)	358	264	245	240

2026 GOALS

1. Increase the facility rentals. Focus on the late fall, winter, and early spring months.
2. Continue to maintain multipurpose use and programming for the facility with Diamond Club, public rentals, recreational based programming, and rainy-day location for summer use recreation.
3. Review and update annual summer use field agreement with Diamond Club.

SIGNIFICANT PROGRAM/COST CHANGES

None

PERSONNEL CHANGES/JUSTIFICATION

None

2025 ACHIEVEMENTS

1. Continued to grow the archery program.
2. Successfully held senior yoga and various recreation programs.
3. Reviewed and updated annual summer use field agreement with Diamond Club.

CAPITAL OUTLAY

None

2026 ADOPTED BUDGET

ACCOUNT NUMBER	ACCOUNT TITLE	AMENDED							(INCREASE) (DECREASE) 2025	2025 BUDGET	2025 BUDGET	% CHANGE				
		ACTUAL 2023	ACTUAL 2024	BUDGET 2025	BUDGET 2025	YTD 2025	ESTIMATED 2025	BUDGET 2026				BUDGET	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 3% AND \$1,000 ORANGE HIGHLIGHT AND BLUE HIGHLIGHT IF LESS THAN 3% AND \$1,000			
VAN LIESHOUT RECREATION CENTER																
Van Lieshout Rec Center Revenues																
208-34401	RECREATION CENTER RENTAL	11,148	10,596	15,500	15,500	12,129	14,500	15,500	-	-	-	0.00%				
208-34411	VAN LIESHOUT REC/CLUB FEES	-	125	-	-	-	-	-	-	-	-	0.00%				
208-34413	RECREATION PROGRAMS	15,295	12,250	13,200	13,200	9,320	12,000	12,000	(1,200)	-1200.00%	Decreased enrollment in programs					
208-36101	INTEREST ON INVESTMENTS	260	708	100	100	423	423	100	-	-	-	0.00%				
208-38622	OTHER CLAIM REIMBURSEMENT	2,464	1,644	2,000	2,000	1,356	1,950	2,100	100	5.00%	Diamond Club reimbursement of 50% utilities					
Total Van Lieshout Rec Center Revenues		29,166	25,322	30,800	30,800	23,228	28,873	29,700	(1,100)	-3.57%						
Van Lieshout Rec Center Expenses																
208-52900-101	FULL TIME WAGES	-	-	-	-	229	687	2,649	2,649	#DIV/0!	Allocation of Maintenance to accurately represent where time spent					
208-52900-102	PART-TIME WAGES	612	735	750	750	455	750	750	-	0.00%						
208-52900-103	SOCIAL SECURITY	47	56	58	58	55	141	268	210	362.07%						
208-52900-104	RETIREMENT	-	-	-	-	20	60	186	186	#DIV/0!						
208-52900-105	HEALTH INSURANCE	-	-	-	-	84	252	789	789	#DIV/0!						
208-52900-107	LIFE INSURANCE	-	-	-	-	0	1	1	1	#DIV/0!						
208-52900-108	DENTAL INSURANCE	-	-	-	-	3	9	28	28	#DIV/0!						
208-52900-109	DISABILITY INSURANCE	-	-	-	-	0	1	5	5	#DIV/0!						
208-52900-110	OVERTIME	-	-	-	-	57	114	100	100	#DIV/0!						
208-52900-204	CONTRACTUAL SERVICES	9,246	10,267	11,500	11,500	7,017	11,000	11,500	-	0.00%						
208-52900-212	CLOTHING ALLOWANCE	-	-	-	-	-	-	8	8	#DIV/0!						
208-52900-218	OPERATIONAL SUPPLIES	414	85	725	725	43	520	1,025	300	41.38%						
208-52900-221	SMALL EQUIPMENT	1,025	457	929	929	49	700	950	21	2.26%						
208-52900-222	JANITORIAL SUPPLIES	225	224	400	400	80	300	400	-	0.00%						
208-52900-242	BLDG & GRNDS - REPAIRS & MAINT	77	-	950	950	1,060	1,060	1,200	250	26.32%						
208-52900-249	UTILITIES	3,668	3,288	4,000	4,000	2,956	3,800	4,200	200	5.00%						
208-52900-310	LEASE PAYMENTS	17,812	17,812	17,812	17,812	17,812	17,812	17,812	-	0.00%						
208-52900-431	OTHER INTEREST	1,740	1,890	2,190	2,190	1,580	2,165	2,490	300	13.70%	Advance general fund; 2025 \$78,000, estimated 2026 \$88,000					
Total Van Lieshout Rec Center Expenses		34,867	34,815	39,314	39,314	31,501	39,372	44,361	5,047	12.84%						
VAN LIESHOUT NET REVENUES (EXPENSES)		(5,700)	(9,493)	(8,514)	(8,514)	(8,273)	(10,499)	(14,661)	(6,147)	72.20%						
VAN LIESHOUT REC CENTER FUND BALANCE (DEFICIT)		(55,576)	(65,069)	(73,583)	(73,583)	(73,342)	(75,568)	(90,229)								

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 had 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>2023</u>	Actual <u>2024</u>	Projected <u>2025</u>	Target <u>2026</u>
Market on Main Attendance	2,200	2,000	3,000	2,200
Market on Main Vendor Attendance	42	54	40	45
Special Event Permits	15	19	18	17

*2025 includes increased tourism from the NFL Draft in Green Bay. Estimated higher due to the unique event.

2026 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 with added help from school district Marketing coursework to better help sponsorship efforts and marketing throughout the Fox Valley.
4. Potential continued participation to support the Independence Day fireworks event as increased attendance and community feedback has been a positive impact.
5. Partner with Diamond Club to help increase experience of fireworks by adding music to fireworks show.

SIGNIFICANT PROGRAM/COST CHANGES

None

PERSONNEL CHANGES/JUSTIFICATION

None

2025 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. Market on Min was impacted by less sponsors for the event. Current economic climate is impacting potential changes or expansion of the event. Consider partnering with Little Chute Business Association to keep the event fresh.
4. The Village participated in the Independence Day fireworks event for the fourth year. There was increased turnout from last year.

CAPITAL OUTLAY

None

2026 ADOPTED BUDGET

ACCOUNT NUMBER	ACCOUNT TITLE	AMENDED							INCREASE (DECREASE) 2025	% CHANGE 2025	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 3% AND \$1,000 ORANGE HIGHLIGHT AND BLUE HIGHLIGHT IF LESS THAN 3% AND \$1,000				
		ACTUAL 2023	ACTUAL 2024	BUDGET 2025	BUDGET 2025	YTD 2025	ESTIMATED 2025	BUDGET 2026							
PROMOTIONAL FUND															
Promotional Fund Revenues															
209-31250	LOCAL ROOM TAX	28,566	28,136	30,000	30,000	12,215	29,000	29,000	(1,000)	-3.33%					
209-34901	OTHER CHARGES FOR SERVICES	3,602	4,100	3,000	3,000	3,475	3,475	3,400	400	13.33%					
209-36101	INTEREST ON INVESTMENTS	8,034	9,212	5,000	5,000	7,081	7,400	6,000	1,000	20.00%					
209-38301	DONATIONS	9,350	6,450	9,500	9,500	2,700	4,000	4,000	(5,500)	-57.89%	Market on Main - Decreased sponsorships offered				
Total Promotional Fund Revenues		49,552	47,898	47,500	47,500	25,471	43,875	42,400	(5,100)	-10.74%					
Promotional Fund Expenses															
209-56900-204	CONTRACTUAL SERVICES	19,051	18,516	30,000	30,000	18,130	18,600	15,000	(15,000)	-50.00%	Fireworks match \$5K, Market on Main				
209-56900-227	PUBLIC INFORMATION	-	489	3,500	3,500	-	3,500	3,500	-	0.00%					
209-59000-499	TRANSFER TO OTHER FUNDS	-	6,900	-	-	-	-	-	-	#DIV/0!					
Total Promotional Fund Expenses		19,051	25,905	33,500	33,500	18,130	22,100	18,500	(15,000)	-44.78%					
PROMOTIONAL NET REVENUES (EXPENSES)															
		30,501	21,993	14,000	14,000	7,341	21,775	23,900	9,900	70.71%					
PROMOTIONAL FUND BALANCE (DEFICIT)															
		190,318	212,311	226,311	226,311	219,652	234,086	257,986							

CATEGORY	SPECIAL REVENUE
DEPARTMENT	NELSON CROSSING MAINTENANCE
ACCOUNT ORGANIZATION	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 2023	Actual 2024	Projected 2025	Target 2026
Patron Usage	50,600	51,835	51,500	52,000
Calls for Maintenance	1	1	1	1

Measure started 7/23/2021.

2026 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.
4. Successfully collaborated with Fox Heritage Run and Bike to the Beat to implement crossing as part of their event.
5. Continue to work with Bike to the Beat event for usage of bridge.

SIGNIFICANT PROGRAM/COST CHANGES

None

PERSONNEL CHANGES/JUSTIFICATION

None

2025 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 and Bike to the Beat to implement crossing as part of their event.

CAPITAL OUTLAY

None

2026 ADOPTED BUDGET

ACCOUNT NUMBER	ACCOUNT TITLE	AMENDED							INCREASE (DECREASE) 2025	% CHANGE 2025 BUDGET	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 3% AND \$1,000 ORANGE HIGHLIGHT AND BLUE HIGHLIGHT IF LESS THAN 3% AND \$1,000				
		ACTUAL 2023	ACTUAL 2024	BUDGET 2025	BUDGET 2025	YTD 2025	ESTIMATED 2025	BUDGET 2026							
NELSON CROSSING MAINTENANCE FUND															
<i>Nelson Crossing Maintenance Fund Revenues</i>															
224-31111	PROPERTY TAXES	3,482	3,482	3,482	3,482	3,482	34,872	3,482	-	0.00%					
224-36101	INTEREST ON INVESTMENTS	232	351	150	150	266	300	200	50	33.33%					
Total Nelson Crossing Maintenance Fund Revenues		3,694	3,833	3,632	3,632	3,748	35,172	3,682	50	1.38%					
<i>Nelson Crossing Maintenance Fund Expenses</i>															
224-56900-218	OPERATIONAL SUPPLIES	18	-	2,000	2,000	-	500	2,000	-	0.00%					
224-56900-231	PROPERTY & LIABILITY INSURANCE	1,264	1,339	1,350	1,350	-	1,350	1,350	-	0.00%					
224-56900-249	UTILITIES	185	184	150	150	-	200	200	50	33.33%					
Total Nelson Crossing Maintenance Fund Expenses		1,467	1,523	3,500	3,500	-	2,050	3,550	50	1.43%					
NELSON CROSSING MAINTENANCE NET REVENUES (EXPENSES)															
NELSON CROSSING MAINTENANCE FUND BALANCE (DEFICIT)		2,227	2,310	132	132	3,748	33,122	132							
		4,006	6,316	6,448	6,448	10,064	39,438	39,570							

CATEGORY	Special Revenue
DEPARTMENT	Façade Loan Funds
ACCOUNT ORGANIZATION	222-56700

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

PERFORMANCE MEASUREMENTS

	<u>Actual 2023</u>	<u>Actual 2024</u>	<u>Projected 2025</u>	<u>Target 2026</u>
Façade Loan Program Loans Outstanding	\$237,826	\$226,433	\$226,433	\$226,433

2026 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

2025 ACHIEVEMENTS

1. Rustic Reque Façade Improvement (\$18,607)
2. Close out of Micro Loan Program infusing funds to the Façade Program.

CAPITAL OUTLAY

None

2026 ADOPTED BUDGET

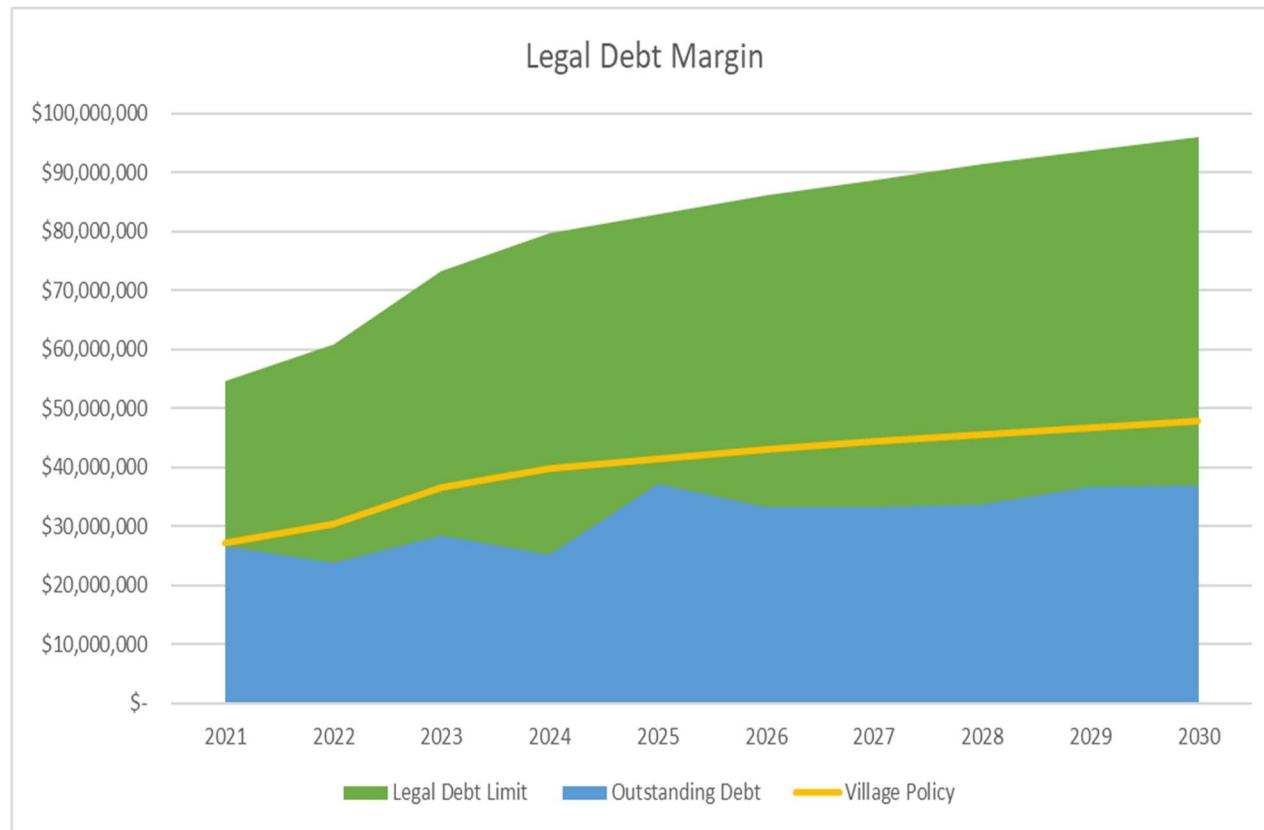
ACCOUNT NUMBER	ACCOUNT TITLE	AMENDED							INCREASE (DECREASE) 2025	% CHANGE 2025	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 3% AND \$1,000 ORANGE HIGHLIGHT AND BLUE HIGHLIGHT IF LESS THAN 3% AND \$1,000
		ACTUAL 2023	ACTUAL 2024	BUDGET 2025	BUDGET 2025	YTD 2025	ESTIMATED 2025	BUDGET 2026			
FAÇADE RENOVATION LOAN											
222-36101	INTEREST ON INVESTMENTS	8,798	9,766	5,000	5,000	9,649	10,500	8,000	3,000	60.00%	Market fluctuations
222-39101	TRANSFER IN OTHER FUNDS	-	111,312	-	-	-	-	-	-	#DIV/0!	
222-56700-204	CONTRACTUAL SERVICES	1,000	-	-	-	-	-	500	500	#DIV/0!	
222-56700-262	LEGAL SERVICES	-	572	1,000	1,000	-	-	1,000	-	0.00%	
FAÇADE RENOVATION LOAN NET REVENUES (EXPENSES)		7,798	120,507	4,000	4,000	9,649	10,500	6,500	2,500	62.50%	
FAÇADE RENOVATION LOAN FUND BALANCE (DEFICIT)		415,609	536,116	540,116	540,116	545,765	546,616	553,116			Current loans total \$226,283

2026 ADOPTED BUDGET

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2023	ACTUAL 2024	BUDGET 2025	AMENDED BUDGET 2025	YTD 2025	ESTIMATED 2025	BUDGET 2026	INCREASE (DECREASE) 2025 BUDGET	% CHANGE 2025 BUDGET	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 3% AND \$1,000 ORANGE HIGHLIGHT AND BLUE HIGHLIGHT IF LESS THAN 3% AND \$1,000	
AMERICAN RESCUE FUND												
211-33110	FEDERAL GRANTS	1,021,280	230,884	-	-	-	-	-	-	#DIV/0!	Projects complete	
211-36101	INTEREST ON INVESTMENTS	40,495	6,843	-	-	-	-	-	-	#DIV/0!	Fund closed	
Total American Rescue Fund Revenues		1,061,775	237,727	-	-	-	-	-	-	#DIV/0!		
Total American Rescue Fund Expenses												
211-50000-101	FULL-TIME WAGES	1,420	318	-	-	-	-	-	-	#DIV/0!	Projects complete	
211-50000-103	SOCIAL SECURITY	104	23	-	-	-	-	-	-	#DIV/0!		
211-50000-104	RETIREMENT	97	22	-	-	-	-	-	-	#DIV/0!		
211-50000-105	HEALTH INSURANCE	344	83	-	-	-	-	-	-	#DIV/0!		
211-50000-107	LIFE INSURANCE	1	0	-	-	-	-	-	-	#DIV/0!		
211-50000-108	DENTAL INSURANCE	24	6	-	-	-	-	-	-	#DIV/0!		
211-50000-109	DISABILITY INSURANCE	3	1	-	-	-	-	-	-	#DIV/0!		
211-50000-204	CONTRACTUAL SERVICES	409,141	18,947	-	-	-	-	-	-	#DIV/0!		
211-50000-229	BANK SERVICE CHARGES	-	-	-	-	-	-	-	-	#DIV/0!		
211-59000-495	TRANSFER TO CAPITAL PROJECTS	612,140	262,549	-	-	-	-	-	-	#DIV/0!		
211-59000-499	TRANSFER TO OTHER FUNDS	-	6,011	-	-	-	-	-	-	#DIV/0!		
Total American Rescue Fund Expenses		1,023,273	287,960	-	-	-	-	-	-	#DIV/0!		
AMERICAN RESCUE NET REVENUES (EXPENSES)												
AMERICAN RESCUE FUND BALANCE (DEFICIT)		38,502	(50,232)	-	-	-	-	-	-	#DIV/0!		
TRANSPORTATION SPECIAL REVENUE FUND												
216-36101	INTEREST ON INVESTMENTS	685	504	-	-	-	-	-	-	#DIV/0!	WI Supreme Court Ruling No 2023AP690 denial of Pewaukee petition as illegal tax - fund closed	
216-39101	TRANSFER FROM OTHER FUNDS	-	-	-	-	-	-	-	-	#DIV/0!		
Total Transportation Fund Revenues		685	504	-	-	-	-	-	-	#DIV/0!		
Total Transportation Fund Expenses												
216-50100-204	CONTRACTUAL SERVICES	-	-	-	-	-	-	-	-	#DIV/0!		
216-59000-499	TRANSFER TO OTHER FUNDS	-	15,827	-	-	-	-	-	-	#DIV/0!		
Total Transportation Fund Expenses		-	15,827	-	-	-	-	-	-	#DIV/0!		
TRANSPORTATION NET REVENUES (EXPENSES)												
TRANSPORTATION FUND BALANCE (DEFICIT)		685	(15,323)	-	-	-	-	-	-	#DIV/0!		
SMALL BUSINESS MICRO LOAN												
221-36101	INTEREST ON INVESTMENTS	9,143	6,730	-	-	-	-	-	-	#DIV/0!	Fund closed	
221-36102	INTEREST ON LOANS	-	-	-	-	-	-	-	-	#DIV/0!		
221-56700-262	LEGAL SERVICES	-	-	-	-	-	-	-	-	#DIV/0!		
221-56700-499	TRANSFER OUT OTHER FUNDS	-	211,312	-	-	-	-	-	-	#DIV/0!		
SMALL BUSINESS LOAN NET REVENUES (EXPENSES)		9,143	(204,583)	-	-	-	-	-	-	#DIV/0!		
SMALL BUSINESS MICRO LOAN FUND BALANCE (DEFICIT)												
204,583		0	0	0	0	0	0	0	0			

CATEGORY	Debt Service Fund
DEPARTMENT	Debt Service
ACCOUNT ORGANIZATION	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

	<u>Actual 2023</u>	<u>Actual 2024</u>	<u>Projected 2025</u>	<u>Target 2026</u>
Debt Service as % of Total Levy	20.0%	20.5%	21.2%	22.7%
General Obligation Bond Rating	Aa3	Aa3	Aa3	Aa3
Funds Designated for Debt Defeasance	\$700K	\$600K	\$200K	\$200K

2026 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

2025 ACHIEVEMENTS

Compliance with our Debt Policy and Structurally Balanced Budget Policy.

CAPITAL OUTLAY

None

2026 ADOPTED BUDGET

VILLAGE OF LITTLE CHUTE 2026 BUDGET

DEBT SERVICE

Fund Name of Debt Issue	333 2015A G.O. Bonds	334 2016B Storm Revenue	335 2017A G.O. Bonds	336 2017B G.O. Notes	337 2019 G.O. Notes	338 2019 Refunding G. O. Notes	340 2020 G.O. Notes	341 2023 G.O. Notes	342 2025 G.O. Notes	TOTAL G.O. DEBT SERVICE
Governmental Revenue										
31111 Property Taxes	-	-	356,250	345,520	67,725	427,450	10,750	43,250	145,250	1,396,195
39101 Transfer In-Assessment	-	-	-	-	-	-	-	-	137,320	137,320
39101 Transfer In-TID 4	-	-	-	-	161,638	-	-	-	-	161,638
39101 Transfer In-TID 5	256,050	27,780	-	-	-	-	-	-	-	283,830
39101 Transfer In-TID 6	-	-	-	16,116	140,685	-	944,550	140,750	-	1,242,101
39101 Transfer In-TID 7	-	-	-	-	279,952	-	-	264,250	37,247	581,449
39101 Transfer In-TID 8	-	-	-	76,748	6,000	-	371,600	-	-	454,348
Total Revenue	256,050	27,780	356,250	438,384	656,000	427,450	1,326,900	448,250	319,817	4,256,881
Expenditures - 60000										
426 Principal on Debt	200,000	21,000	250,000	413,288	585,000	415,000	1,250,000	200,000	-	3,334,288
427 Interest on Debt	56,050	6,780	106,250	25,096	71,000	12,450	76,900	248,250	319,817	922,593
Total Expenditures	256,050	27,780	356,250	438,384	656,000	427,450	1,326,900	448,250	319,817	4,256,881
Revenue less Net Expenditures	-	-	-	-	-	-	-	-	-	-
Fund Balance, December 31, 2025	-	331	-	311	-	-	(26)	-	-	616
Fund Balance, December 31, 2026	-	331	-	311	-	-	(26)	-	-	616

CAPITAL PROJECTS FUND SUMMARY

	AMENDED						
	ACTUAL 2023	ACTUAL 2024	BUDGET 2025	BUDGET 2025	YTD 2025	ESTIMATED 2025	BUDGET 2026
REVENUES							
Property Taxes	491,307	475,991	244,000	244,000	244,000	244,000	173,000
Tax Incremental Property Taxes	3,955,115	5,201,227	5,843,000	5,843,000	6,095,898	6,095,897	5,726,500
Intergovernmental	86,934	87,610	408,600	408,600	346,258	409,863	410,576
Public Charges for Services	4,000	6,000	271,800	271,800	246,931	250,000	25,000
Special Assessments	589,833	909,723	262,556	262,556	152,951	281,915	178,521
Investment Income	408,817	600,944	81,586	81,586	427,095	508,909	131,005
Contributions	60,625	15,532	-	-	-	-	-
Insurance Reimbursement	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Total Revenues	5,596,631	7,297,027	7,111,542	7,111,542	7,513,133	7,790,584	6,644,602
EXPENDITURES							
Current:							
General Government	191,384	153,346	141,150	175,050	100,727	173,677	140,200
Public Safety	-	-	6,400,000	6,945,476	203,636	8,945,476	21,289
Public Works	339,526	209,917	517,297	563,284	133,715	538,991	276,497
Culture, Recreation and Education	8,356	39,087	108,489	465,942	208,189	306,630	34,411
Conservation and Development	2,069,854	2,722,012	3,012,109	3,012,109	2,916,811	3,007,262	3,134,049
Capital Outlay	5,123,691	3,472,915	2,819,796	5,710,274	1,316,338	5,576,895	2,128,988
Interest Fees and Issuance Costs	40,819	73,395	-	-	-	-	-
Total Expenditures	7,773,630	6,670,672	12,998,841	16,872,135	4,879,417	18,548,931	5,735,434
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES							
	(2,176,999)	626,355	(5,887,299)	(9,760,593)	2,633,716	(10,758,347)	909,168
OTHER FINANCING SOURCES AND (USE)							
Sale of Village Properties	2,876	-	21,000	21,000	19,995	19,995	8,000
Discount on Debt Issued	-	-	-	-	-	-	-
Premium on Debt Issued	349,323	-	-	-	-	-	-
Issuance of Debt	5,375,000	-	8,210,000	8,265,000	-	9,700,000	-
Transfers In	637,140	1,180,376	113,000	698,000	669,744	1,598,000	113,000
Transfers Out	(1,468,079)	(2,062,084)	(1,519,046)	(1,519,046)	(1,515,551)	(1,519,046)	(2,860,686)
Total Other Financing Sources (Use)	4,896,260	(881,708)	6,824,954	7,464,954	(825,811)	9,798,949	(2,739,686)
NET CHANGE IN FUND BALANCE	2,719,261	(255,353)	937,655	(2,295,639)	1,807,905	(959,398)	(1,830,518)
FUND BALANCE - BEGINNING	6,265,370	8,984,631	8,729,278	8,729,278	8,729,278	8,729,278	7,769,880
FUND BALANCE - ENDING	8,984,631	8,729,278	9,666,933	6,433,639	10,537,183	7,769,880	5,939,362

CATEGORY	Capital Project Funds
DEPARTMENT	Equipment Revolving Fund
ACCOUNT ORGANIZATION	403-57324

OBJECTIVES:

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

PERFORMANCE MEASUREMENTS

	Actual <u>2023</u>	Actual <u>2024</u>	Projected <u>2025</u>	Target <u>2026</u>
Number of vehicles budgeted/actual procured	7/3	7/2	6/6	2/2
Proceeds from sale of fleet no longer in use	\$2,876 1987 Ford and miscellaneous equipment attachments	\$0	\$19,995 Pickup Truck #28 and #31	\$8,000

2026 GOALS

1. Procure replacement for the pick-up truck #86.
2. Procure tracked replacement for 2012 Mustang skid steer.
3. Sell any vehicles being replaced or no longer used.

SIGNIFICANT PROGRAM/COST CHANGES

Purchased all previous year outstanding carryover budget vehicle purchases.

PERSONNEL CHANGES/JUSTIFICATION

N/A

2025 ACHIEVEMENTS

1. This fund was able to procure the following items in 2025: Refuse Truck (replace #30), three pick-up trucks (replace #28, 31 and 87), replace front deck lawn mower (replace # 46) and DPRF Van (replace # 59).
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

Replace skid steer (\$120,000 # 57) and a pick-up truck (\$49,000 # 86)

2026 ADOPTED BUDGET

ACCOUNT NUMBER	ACCOUNT TITLE	AMENDED							INCREASE (DECREASE) 2025	% CHANGE 2025	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 3% AND \$1,000 ORANGE HIGHLIGHT AND BLUE HIGHLIGHT IF LESS THAN 3% AND \$1,000
		ACTUAL 2023	ACTUAL 2024	BUDGET 2025	BUDGET 2025	YTD 2025	ESTIMATED 2025	BUDGET 2026			
EQUIPMENT REVOLVING FUND											
Equipment Revolving Revenue											
403-31111	GENERAL PROPERTY TAXES	20,000	25,000	35,000	35,000	35,000	35,000	35,000	-	0.00%	
403-31114	LOCAL SHARE COUNTY SALES TAX	166,507	131,641	168,000	168,000	104,396	168,000	170,000	2,000	1.19%	
403-36101	INTEREST ON INVESTMENTS	49,163	65,460	15,000	15,000	49,231	55,000	20,000	5,000	33.33%	Market fluctuations and cash balances
403-39050	SALE OF VILLAGE PROPERTY	2,876	-	21,000	21,000	19,995	19,995	8,000	(13,000)	-61.90%	2025: Sale of #28 and #31
403-39101	TRANSFER FROM OTHER FUNDS	25,000	697,549	113,000	113,000	84,744	113,000	113,000	-	0.00%	Dump Truck from ARPA (2023) and Sanitation transfer (annual - increase to \$113,000 2025)
Total Equipment Revolving Revenue		263,545	919,650	352,000	352,000	293,366	390,995	346,000	(6,000)	-1.70%	
Equipment Revolving Expenses											
403-57324-303	VEHICLE REPLACEMENT - PW	22,170	606,027	400,000	445,987	45,987	420,987	169,000	(231,000)	-57.75%	2026: Skid Steer 120K (#57) Pick Up Truck \$49K (#86) 2025: Refuse Truck (#30) Truck (#31)
403-57620-303	VEHICLE REPLACEMENT - DPRF	21,170	-	-	209,686	194,779	194,779	-	-	#DIV/0!	2023: Pick-Up; 2025 CIP 11 foot deck mover (#46), Van (#59) Truck (#28 and 87)
Total Equipment Revolving Expenses		43,339	606,027	400,000	655,673	240,766	615,766	169,000	(231,000)	-57.75%	Varies with equipment that needs to be replaced each year
EQUIPMENT NET REVENUES (EXPENSES)		220,206	313,623	(48,000)	(303,673)	52,600	(224,771)	177,000	225,000	-468.75%	
EQUIPMENT REVOLVING FUND BALANCE (DEFICIT)		1,257,576	1,571,199	1,523,199	1,267,526	1,623,799	1,346,428	1,523,428			

CATEGORY	Capital Project Funds
DEPARTMENT	Facility and Technology Fund
ACCOUNT ORGANIZATION	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 Assistant Village Administrator, this fund addresses most information technology related purchases for the Village of Little Chute.

PERFORMANCE MEASUREMENTS

	Actual 2023	Actual 2024	Projected 2025	Target 2026
Server replacement	0	1	1	0
Devices	59	46	45	45

2026 GOALS

1. Continuing improvements for our managed service format of services.
2. Implement password portal as part of our managed service contract with Amplitel to improve security awareness.
3. Continue final implementation of Microsoft Teams Phone option that will save carrier costs ongoing.
4. Replacement of seven access points, one firewall, nine computers, two switches plus use one switch that will be refurbished for use at pool.
5. Implementation of CIS Controls.

SIGNIFICANT PROGRAM/COST CHANGES

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

PERSONNEL CHANGES/JUSTIFICATION

N/A

2025 ACHIEVEMENTS

1. Procedures monitored to keep license and device inventory current.
2. Participate in biweekly check-in meetings to proactively plan for future needs and make sure current operations are running smoothly.
3. All equipment is compliant for Windows 11.
4. Replaced two switches, nine computers, one server, a UPS and one firewall.
5. CIS controls audit to implement controls for cybersecurity protection and insurance requirements.

2026 ADOPTED BUDGET

ACCOUNT NUMBER	ACCOUNT TITLE	AMENDED							INCREASE (DECREASE) 2025	% CHANGE 2025	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 3% AND \$1,000 ORANGE HIGHLIGHT AND BLUE HIGHLIGHT IF LESS THAN 3% AND \$1,000	
		ACTUAL 2023	ACTUAL 2024	BUDGET 2025	BUDGET 2025	YTD 2025	ESTIMATED 2025	BUDGET 2026				
FACILITY AND TECHNOLOGY FUND												
Facility and Technology Revenue												
404-31111	GENERAL PROPERTY TAXES	79,800	144,350	139,000	139,000	139,000	139,000	138,000	(1,000)	-0.72%		
404-36101	INTEREST ON INVESTMENTS	3,526	4,944	2,150	2,150	3,447	3,600	2,200	50	2.33%		
404-39101	TRANSFER FROM OTHER FUNDS	-	-	-	-	-	-	-	-	#DIV/0!		
Facility and Technology Fund Revenues		83,326	149,294	141,150	141,150	142,447	142,600	140,200	(950)	-0.67%		
Facility and Technology Fund Expenditures												
404-57190-204	CONTRACTUAL SERVICES	77,559	83,975	101,650	106,650	71,015	106,650	100,200	(1,450)	-1.43%	Amplitel Managed Services, WISCNet, LC CAN (50 to 76%) and Email/Social Media Archiving	
404-57190-208	SOFTWARE LICENSE RENEWALS	-	555	-	-	-	-	-	-	#DIV/0!		
404-57190-221	SMALL EQUIPMENT	-	25,571	19,500	48,400	11,086	48,400	40,000	20,500	105.13%	Phone system to Microsoft Teams, computer replacement, firewall/switch, compliance	
404-57190-302	EQUIPMENT REPLACEMENT	23,057	22,500	20,000	20,000	18,627	18,627	-	(20,000)	-100.00%	One server replacement scheduled 2024 and 2025	
Total Facility and Technology Fund Expenditures		100,616	132,601	141,150	175,050	100,727	173,677	140,200	(950)	-0.67%		
FACILITY AND TECHNOLOGY NET REVENUES (EXPENSES)		(17,290)	16,692	-	(33,900)	41,720	(31,077)	-	-	#DIV/0!		
FACILITY AND TECHNOLOGY FUND BALANCE (DEFICIT)												
		38,109	54,801	54,801	20,901	96,521	23,724	23,724				

CATEGORY	New Fire Station
DEPARTMENT	Capital Projects Fund
ACCOUNT ORGANIZATION	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 and training spaces and incorporate best practices to continuously provide a high-quality service to our community and region.

PERFORMANCE MEASUREMENTS

	Actual 2023	Actual 2024	Projected 2025	Target 2026
Construction Multi-Year Project	11,273	\$54,524	\$179,260	\$8,945,476

Final budget adjustment will be necessary based on donations and potential leased space

2026 GOALS

1. Build a new Fire Station that fulfills the needs of our growing community for now and years to come. Start the construction phase after the completion of design and all plan.
2. Equip the new fire station to provide optimal service to the community.

SIGNIFICANT PROGRAM/COST CHANGES

None

PERSONNEL CHANGES/JUSTIFICATION

None

2025 ACHIEVEMENTS

60% cost estimate in August is \$6,832,885 not including soft costs of design, construction management, legal, furnishings, contingencies, bonding or insurance.

CAPITAL OUTLAY

Planning for winter bid

2026 ADOPTED BUDGET

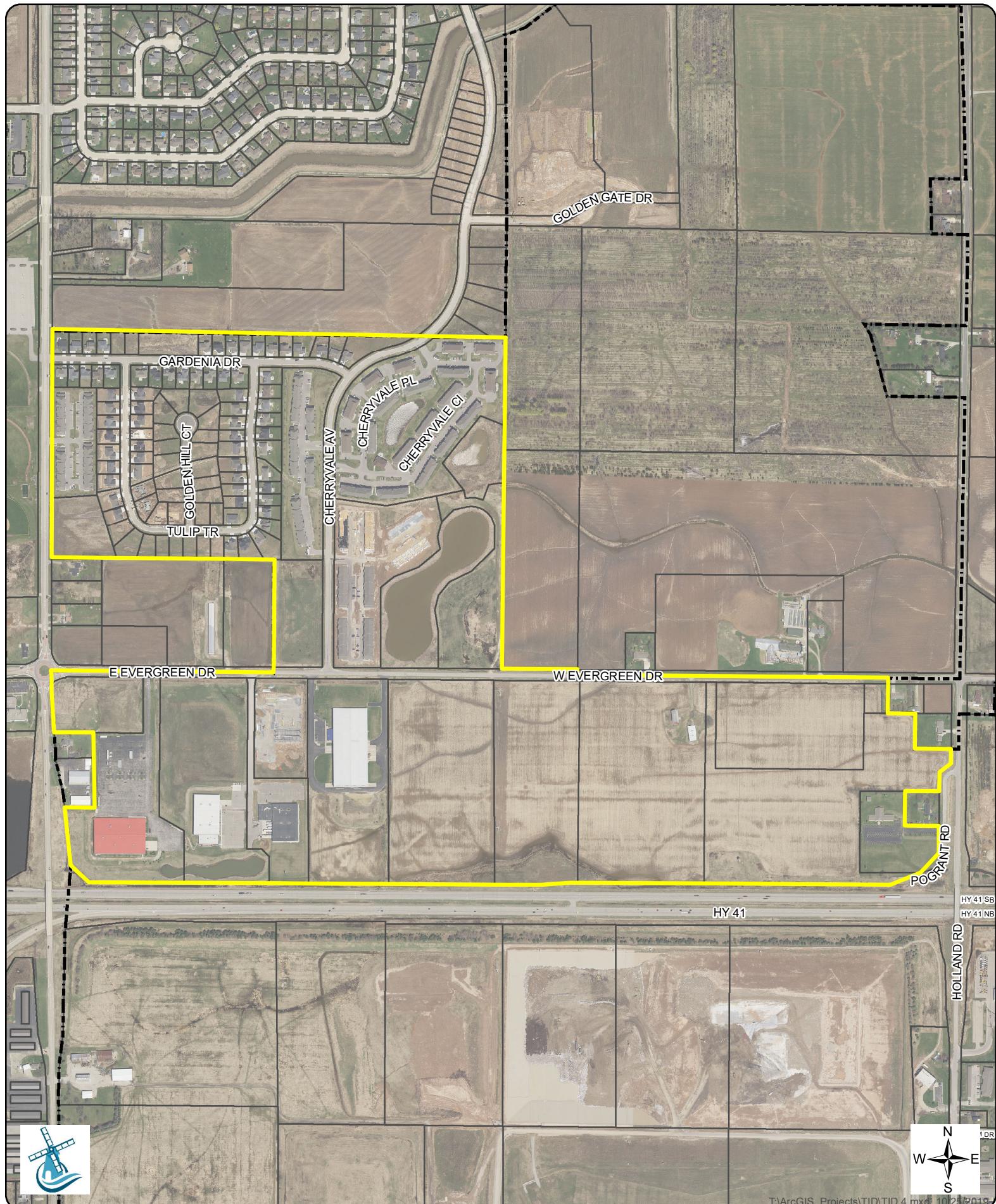
ACCOUNT NUMBER	ACCOUNT TITLE	AMENDED							INCREASE (DECREASE) 2025	% CHANGE 2025 BUDGET	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 3% AND \$1,000 ORANGE HIGHLIGHT AND BLUE HIGHLIGHT IF LESS THAN 3% AND \$1,000
		ACTUAL 2023	ACTUAL 2024	BUDGET 2025	BUDGET 2025	YTD 2025	ESTIMATED 2025	BUDGET 2026			
FIRE STATION CONSTRUCTION CAPITAL PROJECTS FUND											
405-36101	INTEREST ON INVESTMENTS	2,333	29,913	15,000	15,000	17,391	17,391	5,000	(10,000)	-66.67%	Timing of debt issue, cash flow, earnings restrictions borrowed funds
405-38301	DONATIONS	-	-	-	-	9,500	9,500	-	-	#DIV/0!	
405-39101	TRANSFER FROM OTHER FUNDS	-	-	-	-	-	900,000	-	-	#DIV/0!	
405-39311	BOND PROCEEDS	600,000	-	6,400,000	6,400,000	-	7,500,000	-	(6,400,000)	-100.00%	2025 Debt issue
405-39312	PREMIUM ON DEBT ISSUE	44,058	-	-	-	-	-	-	-	#DIV/0!	
Total Fire Station Construction Revenues		646,391	29,913	6,415,000	6,415,000	26,891	8,426,891	5,000	(6,410,000)	-99.92%	
Fire Station Construction Expenditures											
405-51100-101	FULL-TIME WAGES	-	68	17,416	17,416	9,927	17,416	15,243	(2,173)	-12.48%	Fire Station Engineering and Construction, final budget adjustments made after plans finalized
405-51100-103	SOCIAL SECURITY	-	5	1,332	1,332	700	1,332	1,165	(167)	-12.54%	
405-51100-104	RETIREMENT	-	5	1,209	1,209	690	1,209	1,080	(129)	-10.67%	
405-51100-105	HEALTH INSURANCE	-	-	3,951	3,951	2,332	3,951	3,567	(384)	-9.72%	
405-51100-107	LIFE INSURANCE	-	-	7	7	3	7	5	(2)	-28.57%	
405-51100-108	DENTAL INSURANCE	-	-	247	247	136	247	198	(49)	-19.84%	
405-51100-109	DISABILITY INSURANCE	-	-	35	35	19	35	31	(4)	-11.43%	
405-51100-204	CONTRACTUAL SERVICES	-	9,052	-	-	600	600	-	-	#DIV/0!	
405-51100-262	LEGAL SERVICES	11,273	29,104	5,000	5,000	336	4,400	-	(5,000)	-100.00%	
405-51100-263	CONSTRUCTION	-	16,289	6,370,803	6,916,279	188,893	8,916,279	-	(6,370,803)	-100.00%	
Total Fire Station Construction Expenditures		11,273	54,524	6,400,000	6,945,476	203,636	8,945,476	21,289	(6,378,711)	-99.67%	
FIRE STATION CONSTRUCTION NET REVENUES (EXPENSES)											
		635,118	(24,610)	15,000	(530,476)	(176,745)	(518,585)	(16,289)			
FIRE STATION CONSTRUCTION FUND BALANCE (DEFICIT)											
		635,118	610,508	625,508	80,032	433,763	91,923	75,634			

2026 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
- **2025 Value:** \$127,321,000
- **Increment:** \$123,907,600
- **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	IN INCREMEN	% CHANGE	440147 - APPLETION	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	\$127,321,000	\$3,413,400	\$123,907,600	\$6,801,000	6%	\$6,801,000	\$0	

2026 VILLAGE OF LITTLE CHUTE BUDGET
TAX INCREMENTAL DISTRICT #4

2026 ADOPTED BUDGET

ACCOUNT NUMBER	ACCOUNT TITLE	AMENDED							INCREASE (DECREASE) 2025	% CHANGE 2025	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 3% AND \$1,000 ORANGE HIGHLIGHT AND BLUE
		ACTUAL 2023	ACTUAL 2024	BUDGET 2025	BUDGET 2025	YTD 2025	ESTIMATED 2025	BUDGET 2026			
TAX INCREMENT DISTRICT 4											
414-3112	TID PROPERTY TAXES	1,484,312	1,730,646	1,725,000	1,725,000	1,709,527	1,709,527	1,635,000	(90,000)	-5.22%	Increment increased \$6,801,000 offset by 1.4% decrease equalized rate (growth/restraints)
414-33215	STATE EXEMPT COMPUTER AID	900	900	900	900	900	900	875	(25)	-2.78%	
414-33217	PERSONAL PROPERTY AID WI ACT12	-	-	48,225	48,225	48,225	48,225	48,225	-	0.00%	
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	34,700	59,229	5,000	5,000	70,205	70,205	10,000	5,000	100.00%	Cash flow and market rates
414-37100	SPECIAL ASSESSMENT REVENUE	361,399	90,162	67,786	67,786	87,145	87,145	60,483	(7,303)	-10.77%	Many paying off assessments in full versus staying on five year plan
414-37901	SPECIAL ASSESSMENT INT REVENUE	611	5,532	3,355	3,355	4,305	4,305	1,995	(1,360)	-40.54%	Decline as assessments paid off
Total Tax Increment District 4 Revenues		1,889,671	1,894,219	1,858,016	1,858,016	1,928,058	1,928,057	1,764,328	(93,688)	-5.04%	
Tax Increment District 4 Expenses											
<i>Cherryvale</i>											
414-50228-101	FULL-TIME WAGES	59	-	-	-	-	-	-	-	#DIV/0!	Project is closed
414-50228-103	SOCIAL SECURITY	4	-	-	-	-	-	-	-	#DIV/0!	
414-50228-104	RETIREMENT	4	-	-	-	-	-	-	-	#DIV/0!	
414-50228-105	HEALTH INSURANCE	13	-	-	-	-	-	-	-	#DIV/0!	
414-50228-107	LIFE INSURANCE	0	-	-	-	-	-	-	-	#DIV/0!	
414-50228-108	DENTAL INSURANCE	1	-	-	-	-	-	-	-	#DIV/0!	
414-50228-109	DISABILITY INSURANCE	0	-	-	-	-	-	-	-	#DIV/0!	
<i>General</i>											
414-57400-101	FULL-TIME WAGES	8,377	4,979	4,312	4,312	2,777	4,312	3,616	(696)	-16.14%	
414-57400-103	SOCIAL SECURITY	631	371	331	331	211	331	277	(54)	-16.31%	
414-57400-104	RETIREMENT	571	344	300	300	193	300	260	(40)	-13.33%	
414-57400-105	HEALTH INSURANCE	1,219	844	681	681	436	681	557	(124)	-18.21%	
414-57400-107	LIFE INSURANCE	3	1	1	1	1	1	1	-	0.00%	
414-57400-108	DENTAL INSURANCE	110	42	30	30	20	30	34	4	13.33%	
414-57400-109	DISABILITY INSURANCE	19	11	8	8	6	8	8	-	0.00%	
414-57400-260	ADMINISTRATION	150	150	150	150	150	150	150	-	0.00%	
414-57400-262	LEGAL/AUDIT	5,960	1,362	2,000	2,000	1,086	1,800	2,000	-	0.00%	100% Project Expenditure Audit in 2023
414-57400-267	DEVELOPMENT INC - CROSSWINDS	444,855	460,584	465,000	465,000	472,290	472,290	480,000	15,000	3.23%	Valuation changes
414-57400-268	DEVELOPMENT INC - PRAIREWATER	55,269	57,153	58,500	58,500	58,197	58,197	59,200	700	1.20%	
414-57400-269	DEVLOPMENT INC - HONOR POINT	35,479	26,062	-	-	-	-	-	-	#DIV/0!	
414-57400-270	DEVELOPMENT INC - EVERGREEN	53,601	55,429	57,000	57,000	56,444	56,444	57,500	500	0.88%	
414-57400-271	DEVELOPMENT INCENTIVE- BETTER	-	170,460	174,000	174,000	173,663	173,663	177,000	3,000	1.72%	
414-57400-431	OTHER INTEREST	3,150	-	-	-	-	-	-	-	#DIV/0!	General Fund Advance paid off
414-60000-497	TRANSFER TO DEBT SERVICE	619,188	614,548	165,988	165,988	165,988	165,988	161,638	(4,350)	-2.62%	
Total Tax Increment District 4 Expenses		1,228,662	1,392,341	928,301	928,301	931,462	934,195	942,241	13,940	1.50%	
TAX INCREMENTAL DISTRICT 4 NET REVENUES (EXPENSES)											
		661,009	501,878	929,715	929,715	996,595	993,862	822,087	(107,628)	-11.58%	
TID 4 NET FUND BALANCE (DEFICIT)											
		571,995	1,073,873	2,003,588	2,003,588	2,070,468	2,067,735	2,889,822			

VILLAGE OF LITTLE CHUTE 2026 BUDGET
TID 4
DEBT SCHEDULE

2019A Issue G O

TID 4			
Year	Principal	Interest	Total
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
	578,500.00	40,450.00	618,950.00

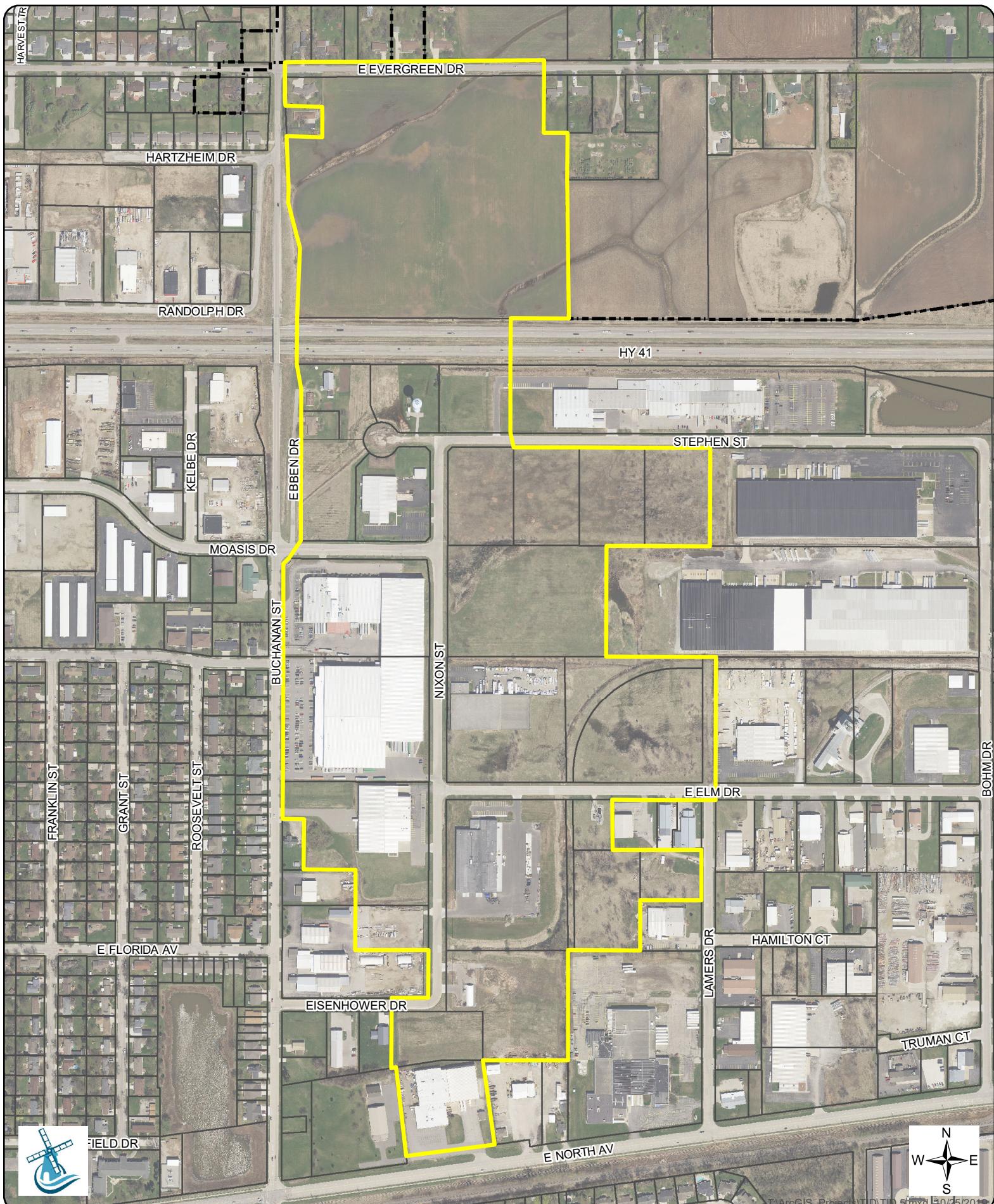
2026 VILLAGE OF LITTLE CHUTE BUDGET

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
- **2025 Value:** \$43,857,900
- **Increment:** \$32,505,000
- **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 2026-2030 Capital Improvement Plan.

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	
2025	\$43,857,900	\$11,352,900	\$32,505,000	\$575,100	2%	\$362,100	\$213,000	

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)

2026 VILLAGE OF LITTLE CHUTE BUDGET
TAX INCREMENTAL DISTRICT #5

2026 ADOPTED BUDGET

ACCOUNT NUMBER	ACCOUNT TITLE	AMENDED							INCREASE (DECREASE) 2025	% CHANGE 2025	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 3% AND \$1,000 ORANGE HIGHLIGHT AND BLUE HIGHLIGHT IF LESS THAN 3% AND \$1,000				
		ACTUAL 2023	ACTUAL 2024	BUDGET 2025	BUDGET 2025	YTD 2025	ESTIMATED 2025	BUDGET 2026							
TAX INCREMENT DISTRICT 5															
Tax Increment District 5 Revenues															
415-3112	TID PROPERTY TAXES	371,566	393,698	460,000	460,000	475,529	475,529	435,000	(25,000)	-5.43%	Increment increased \$575,100 off set by 1.5% decrease in tax rate (growth/restraints)				
415-33215	STATE EXEMPT COMPUTER AID	47,262	47,262	46,000	46,000	47,262	47,262	46,000	-	0.00%					
415-33217	PERSONAL PROPERTY AID WI ACT12	-	-	46,837	46,837	46,838	46,838	46,838	1	0.00%					
415-33218	STATE AID - PERSONAL PROPERTY	436	436	436	436	436	436	436	-	0.00%					
415-36101	INTEREST ON INVESTMENTS	14,814	22,497	5,000	5,000	23,393	23,393	9,000	4,000	80.00%	Decreased cash as General Fund Advance repaid, market fluctuations				
Total Tax Increment District 5 Revenues		434,077	463,892	558,273	558,273	593,457	593,458	537,274	(20,999)	-3.76%					
Tax Increment District 5 Expenses															
<i>General</i>															
415-57500-101	FULL-TIME WAGES	19,205	17,567	18,148	18,148	13,081	18,148	17,525	(623)	-3.43%					
415-57500-103	SOCIAL SECURITY	1,458	1,296	1,390	1,390	982	1,390	1,340	(50)	-3.60%					
415-57500-104	RETIREMENT	1,310	1,205	1,261	1,261	831	1,261	1,262	1	0.08%					
415-57500-105	HEALTH INSURANCE	2,532	2,888	2,900	2,900	2,032	2,900	2,819	(81)	-2.79%					
415-57500-107	LIFE INSURANCE	7	5	5	5	3	5	3	(2)	-40.00%					
415-57500-108	DENTAL INSURANCE	237	158	151	151	112	151	190	39	25.83%					
415-57500-109	DISABILITY INSURANCE	43	38	36	36	24	23	35	(1)	-2.78%					
415-57500-204	CONTRACTUAL SERVICES	410	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	640	236	2,000	2,000	364	1,000	2,000	-	0.00%					
415-57500-268	VSMC LEASING LLC (MIDWEST TR)	-	-	86,240	86,240	-	-	105,000	18,760	21.75%	Development Incentive per terms of agreement, 75% assessed in 2024 so first payment 2026				
<i>Debt Service</i>															
415-59000-497	TRANSFER TO DEBT SERVICE	276,128	277,148	283,617	283,617	280,122	283,617	283,830	213	0.08%					
Total Tax Increment District 5 Expenses		302,118	301,102	396,298	396,298	298,100	309,045	414,554	18,256	4.61%					
TAX INCREMENTAL DISTRICT 5 NET REVENUES (EXPENSES)															
		131,959	162,790	161,975	161,975	295,357	284,413	122,720	(39,255)	-24.24%					
TID 5 NET FUND BALANCE (DEFICIT)															
		268,005	430,795	592,770	592,770	726,152	715,208	837,928							

VILLAGE OF LITTLE CHUTE 2026 BUDGET
TID 5
DEBT SCHEDULE

Year	2015 G O			2016 Revenue Bond		
	Principal	Interest	Total	Principal	Interest	Total
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
	<u>1,825,000.00</u>	<u>268,075.00</u>	<u>2,093,075.00</u>	<u>271,000.00</u>	<u>43,489.00</u>	<u>314,489.00</u>

TOTAL DEBT

Year	TID 5		
	Principal	Interest	Total
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
	<u>2,096,000.00</u>	<u>311,564.00</u>	<u>2,407,564.00</u>

2026 VILLAGE OF LITTLE CHUTE BUDGET

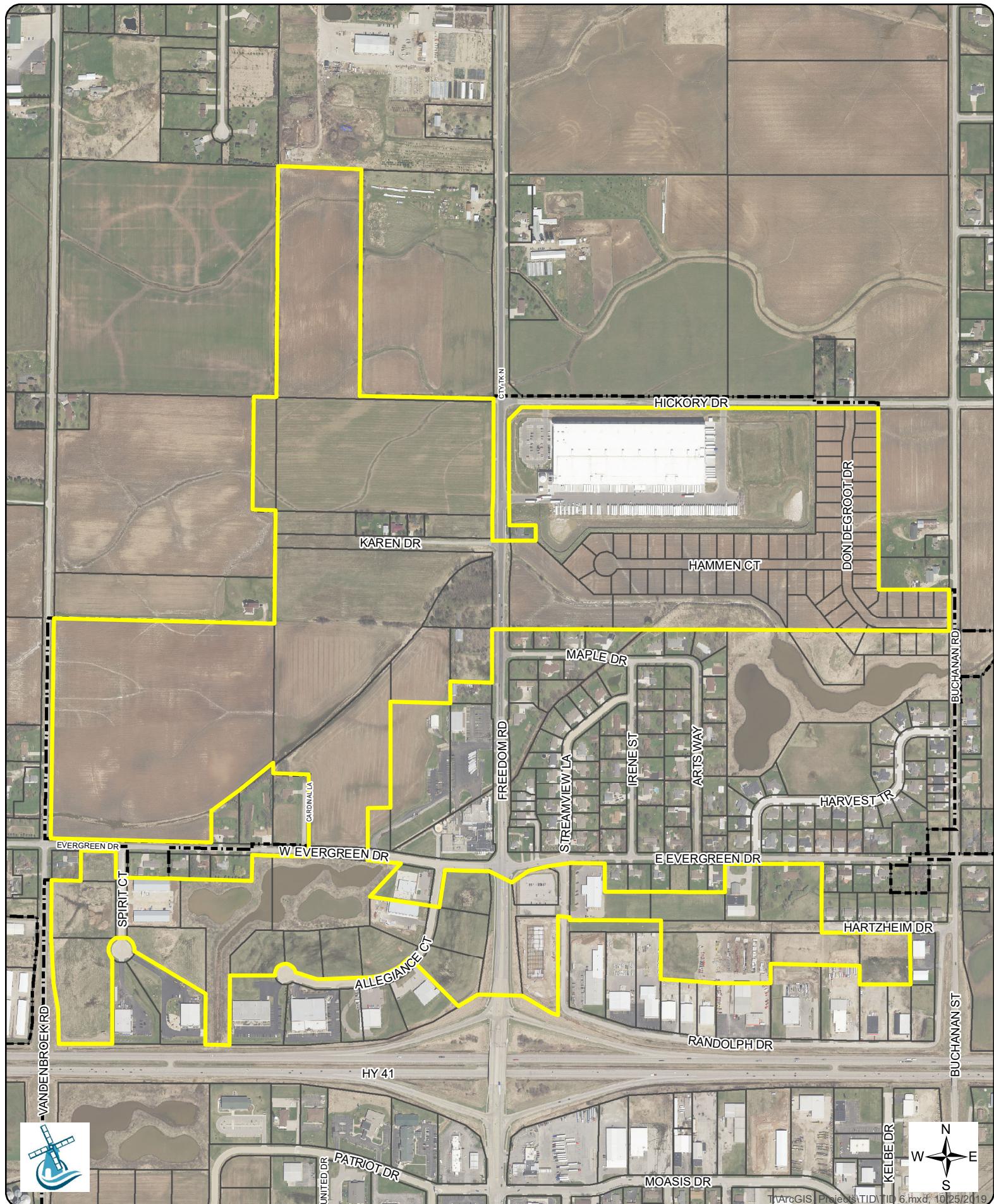
Tax Incremental District 6

- **Created:** July 20, 2016
- **Type:** Mixed Use
- **Termination:** July 20, 2036
- **Base Value at amendment:** \$2,075,700
- **2025 Value:** \$163,246,300
- **Increment:** \$161,170,600
- **Major Developments:** Nestle Cold Storage/Freedom Distribution Center, Evergreen Power, All-Star Cutting, Quella Brothers, CR Structures, Fuel Moto, FedEx, Rob's Imports, Agropur, Little Chute North Estates, Grit 365 and Industrial Flex Space.
- **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 2026-2030 Capital Improvement Plan.

VILLAGE OF LITTLE CHUTE TID #6							442758 - KAUKAUNA
YEAR	CURRENT VALUE	BASE VALUE	INCREMENT	INCREMENT GROWTH	% CHANGE IN INCREMENT		
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	\$163,246,300	\$2,075,700	\$161,170,600	\$3,892,600	2%		\$3,892,600

2026 VILLAGE OF LITTLE CHUTE BUDGET

TAX INCREMENTAL DISTRICT #6



2026 ADOPTED BUDGET

ACCOUNT NUMBER	ACCOUNT TITLE	AMENDED							INCREASE (DECREASE) 2025	% CHANGE 2025	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 3% AND \$1,000 ORANGE HIGHLIGHT AND BLUE				
		ACTUAL 2023	ACTUAL 2024	BUDGET 2025	BUDGET 2025	YTD 2025	ESTIMATED 2025	BUDGET 2026							
TAX INCREMENT DISTRICT 6															
Tax Increment District 6 Revenues															
416-31112	TID PROPERTY TAXES	1,285,014	2,216,658	2,257,000	2,257,000	2,416,016	2,416,015	2,245,000	(12,000)	-0.53%	Increment increased \$3,892,600 offset by 1.4% decrease in tax rates (growth/levy restraints)				
416-33217	PERSONAL PROPERTY AID WI ACT12	-	-	78,354	78,354	78,354	78,354	78,354	-	0.00%					
416-33218	STATE AID - PERSONAL PROPERTY	586	586	586	586	586	586	586	-	0.00%					
416-36101	INTEREST ON INVESTMENTS	83,946	95,055	15,000	15,000	64,513	85,000	15,000	-	0.00%					
416-37100	SPECIAL ASSESSMENT REVENUE	102,115	317,687	95,070	95,070	38,696	95,070	60,607	(34,463)	-36.25%	Many paying off assessments in full versus staying on five year plan				
416-37901	INTEREST ON SPECIAL ASSESSMENT	1,975	10,820	13,481	13,481	1,346	13,481	12,550	(931)	-6.91%					
416-39110	OTHER FINANCING SOURCES	50,625	-	-	-	-	-	-	-	#DIV/0!					
416-39311	BOND PROCEEDS	1,600,000	-	-	-	-	-	-	-	#DIV/0!					
416-39312	PREMIUM ON DEBT ISSUE	109,436	-	-	-	-	-	-	-	#DIV/0!					
Total Tax Increment District 6 Revenues		3,233,696	2,640,805	2,459,491	2,459,491	2,599,510	2,688,506	2,412,097	(47,394)	-1.93%					
Tax Increment District 6 Expenses															
<i>Hartheim</i>															
416-50240-101	FULL-TIME WAGES	429	-	-	-	-	-	-	-	#DIV/0!	Project is closed				
416-50240-103	SOCIAL SECURITY	33	-	-	-	-	-	-	-	#DIV/0!					
416-50240-104	RETIREMENT	31	-	-	-	-	-	-	-	#DIV/0!					
416-50240-105	HEALTH INSURANCE	118	-	-	-	-	-	-	-	#DIV/0!					
416-50240-107	LIFE INSURANCE	0	-	-	-	-	-	-	-	#DIV/0!					
416-50240-108	DENTAL INSURANCE	8	-	-	-	-	-	-	-	#DIV/0!					
416-50240-109	DISABILITY INSURANCE	1	-	-	-	-	-	-	-	#DIV/0!					
416-50240-110	OVERTIME	29	-	-	-	-	-	-	-	#DIV/0!					
<i>Evergreen Drive Phase 2</i>															
416-51027-101	FULL TIME WAGES	1,303	695	-	-	-	-	-	-	#DIV/0!	Project is closed				
416-51027-103	SOCIAL SECURITY	97	49	-	-	-	-	-	-	#DIV/0!					
416-51027-104	RETIREMENT	90	48	-	-	-	-	-	-	#DIV/0!					
416-51027-105	HEALTH INSURANCE	344	204	-	-	-	-	-	-	#DIV/0!					
416-51027-107	LIFE INSURANCE	1	0	-	-	-	-	-	-	#DIV/0!					
416-51027-108	DENTAL INSURANCE	26	14	-	-	-	-	-	-	#DIV/0!					
416-51027-109	DISABILITY INSURANCE	3	2	-	-	-	-	-	-	#DIV/0!					
416-51027-110	OVERTIME	27	-	-	-	-	-	-	-	#DIV/0!					
<i>Randolph</i>															
416-51217-101	FULL TIME WAGES	59,246	5,672	803	803	123	803	-	(803)	-100.00%	Construction complete and final close out and GIS				
416-51217-103	SOCIAL SECURITY	5,495	485	62	62	9	62	-	(62)	-100.00%					
416-51217-104	RETIREMENT	5,108	458	56	56	9	56	-	(56)	-100.00%					
416-51217-105	HEALTH INSURANCE	18,625	1,817	242	242	14	242	-	(242)	-100.00%					
416-51217-107	LIFE INSURANCE	34	3	-	-	0	-	-	-	#DIV/0!					
416-51217-108	DENTAL INSURANCE	1,352	106	16	16	1	16	-	(16)	-100.00%					
416-51217-109	DISABILITY INSURANCE	150	14	2	2	0	2	-	(2)	-100.00%					
416-51217-110	OVERTIME	15,874	961	-	-	-	-	-	-	#DIV/0!					
416-51217-204	CONTRACTUAL SERVICES	3,419	-	-	-	-	-	-	-	#DIV/0!					
416-51217-261	ENGINEERING	18	-	-	-	-	-	-	-	#DIV/0!					
416-51217-263	CONSTRUCTION	3,141,842	-	-	-	-	-	-	-	#DIV/0!					
<i>General</i>															
416-57600-101	FULL-TIME WAGES	27,155	30,013	23,624	23,624	17,116	23,624	22,262	(1,362)	-5.77%	Impact of staff transitions and benefit plan enrollment				
416-57600-103	SOCIAL SECURITY	2,090	2,218	1,808	1,808	1,286	1,808	1,703	(105)	-5.81%					
416-57600-104	RETIREMENT	1,857	2,041	1,642	1,642	1,111	1,642	1,603	(39)	-2.38%					
416-57600-105	HEALTH INSURANCE	2,896	5,015	3,780	3,780	2,738	3,780	3,445	(335)	-8.86%					
416-57600-107	LIFE INSURANCE	10	10	7	7	5	7	5	(2)	-28.57%					
416-57600-108	DENTAL INSURANCE	329	288	204	204	155	204	234	30	14.71%					
416-57600-109	DISABILITY INSURANCE	60	63	47	47	33	47	45	(2)	-4.26%					
416-57600-204	CONTRACTUAL SERVICES	15	15	100	100	15	15	100	-	0.00%					
416-57600-260	ADMINISTRATION	150	150	150	150	150	150	150	-	0.00%					
416-57600-262	LEGAL/AUDIT	34,438	4,691	8,000	8,000	1,787	5,000	5,000	(3,000)	-37.50%	2023 Debt issuance costs, Legal challenge on development agreement completed				
416-57600-266	DEVELOPMENT INC - LC PROP MGMT	47,108	46,878	48,000	48,000	46,545	46,545	47,000	(1,000)	-2.08%					
416-57600-267	DEVELOPER INCENTIVE - DELLA M	281,652	386,385	435,000	435,000	445,080	445,080	460,000	25,000	5.75%	Continued buildout on lots				
416-57600-268	DEVELOPER INCENTIVE NESTLE	577,802	623,764	626,000	626,000	690,371	690,370	695,000	69,000	11.02%	Impact of tax rate and assessment				
416-57600-269	DEVELOPER INCENTIVE AGROPUR	-	329,854	333,000	333,000	345,056	345,056	350,000	17,000	5.11%					
416-57600-270	DEVELOPER INCENTIVE ROBS IMPOR	-	14,628	16,000	16,000	16,188	16,188	16,500	500	3.13%					
416-57600-431	OTHER INTEREST	55,965	55,965	55,965	55,965	34,594	41,205	13,223	(42,742)	-76.37%	Advance from Storm (\$881,500) General Fund Advance repaid in 2025				
416-59000-490	TRANSFER TO CAPITAL PROJECTS	-	-	-	585,000	585,000	585,000	-	-	#DIV/0!	Reallocation of 2023 Debt Proceeds based on final Randolph Drive Costs to TID 7 projects				
416-59000-497	TRANSFER TO DEBT SERVICE	170,757	395,460	436,218	436,218	421,593	421,593	1,242,101	805,883	184.74%	Higher debt service for previous year projects to match cash flow ability to pay				
Total Tax Increment District 6 Expenses		4,455,986	1,907,966	1,990,726	2,575,726	2,608,978	2,628,495	2,858,371	867,645	43.58%					
TAX INCREMENTAL DISTRICT 6 NET REVENUES (EXPENSES)															
		(1,222,290)	732,839	468,765	(116,235)	(9,468)	60,011	(446,274)	(915,039)	-195.20%					
TID 6 NET FUND BALANCE (DEFICIT)															
		(687,339)	45,500	514,265	(70,735)	36,033	105,511	(340,763)							

VILLAGE OF LITTLE CHUTE 2026 BUDGET
TID 6
DEBT SCHEDULE

2017B Issue G O				2019A Issue G O				2020A Issue G O			
Year	TID 6			Principal	Interest	Total	TID 6	Principal	Interest	Total	TID 6
	Principal	Interest	Total								
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		
	30,753.26	1,389.40	32,142.66	552,400.00	40,240.00	592,640.00	4,565,000.00	146,800.00	4,711,800.00		

2023A Issue G O				TOTAL DEBT			
Year	TID 6			Principal	Interest	Total	TID 6
	Principal	Interest	Total				
2026	100,000.00	40,750.00	140,750.00	1,130,193.57	111,907.60	1,242,101.17	
2027	100,000.00	35,750.00	135,750.00	1,150,559.69	84,901.80	1,235,461.49	
2028	100,000.00	30,750.00	130,750.00	1,135,000.00	66,585.00	1,201,585.00	
2029	100,000.00	25,750.00	125,750.00	1,202,400.00	48,735.00	1,251,135.00	
2030	415,000.00	20,750.00	435,750.00	1,345,000.00	30,050.00	1,375,050.00	
2031	-	-	-	-	-	-	
	815,000.00	153,750.00	968,750.00	5,963,153.26	342,179.40	6,305,332.66	

2026 VILLAGE OF LITTLE CHUTE BUDGET

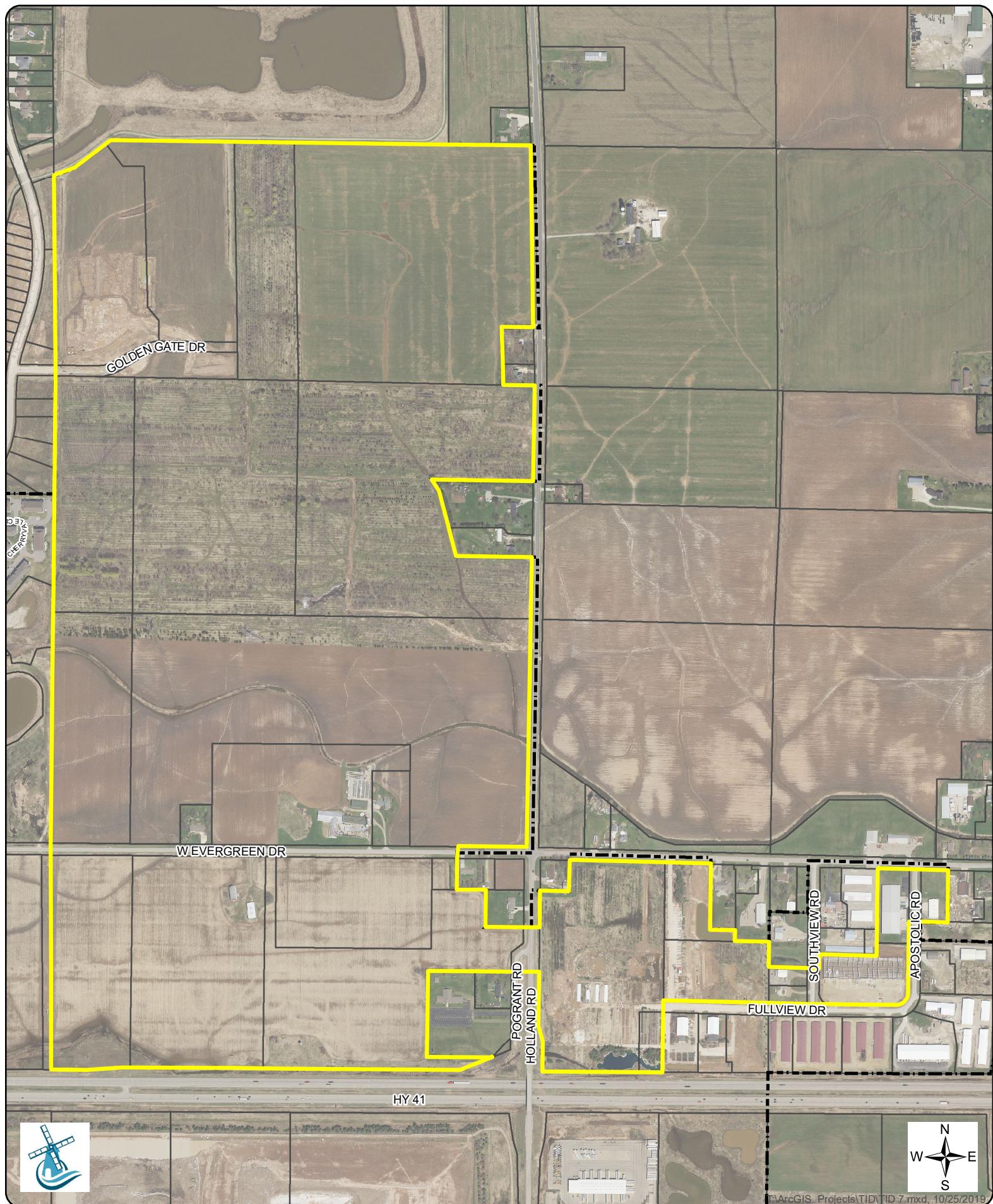
Tax Incremental District 7

- **Created:** July 18, 2018
- **Type:** Mixed Use
- **Termination:** July 18, 2038
- **Base Value at creation:** 3,436,200
- **2025 Value:** \$98,911,500
- **Increment:** \$95,475,300
- **Major Developments:** Bridgewater Apartments, Oh Snap!, and Excellerate
- **Project Plan:** Includes upgrades to Evergreen Drive (2019-2024), numerous utility related extensions and upgrades (2025), and land for a future water tower (2026).

VILLAGE OF LITTLE CHUTE TID #7							442758 - KAUKAUNA
YEAR	CURRENT VALUE	BASE VALUE	INCREMENT	INCREMENT GROWTH	% CHANGE IN INCREMENT		
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	\$98,911,500	\$3,436,200	\$95,475,300	\$5,310,100	6%	\$5,310,100	

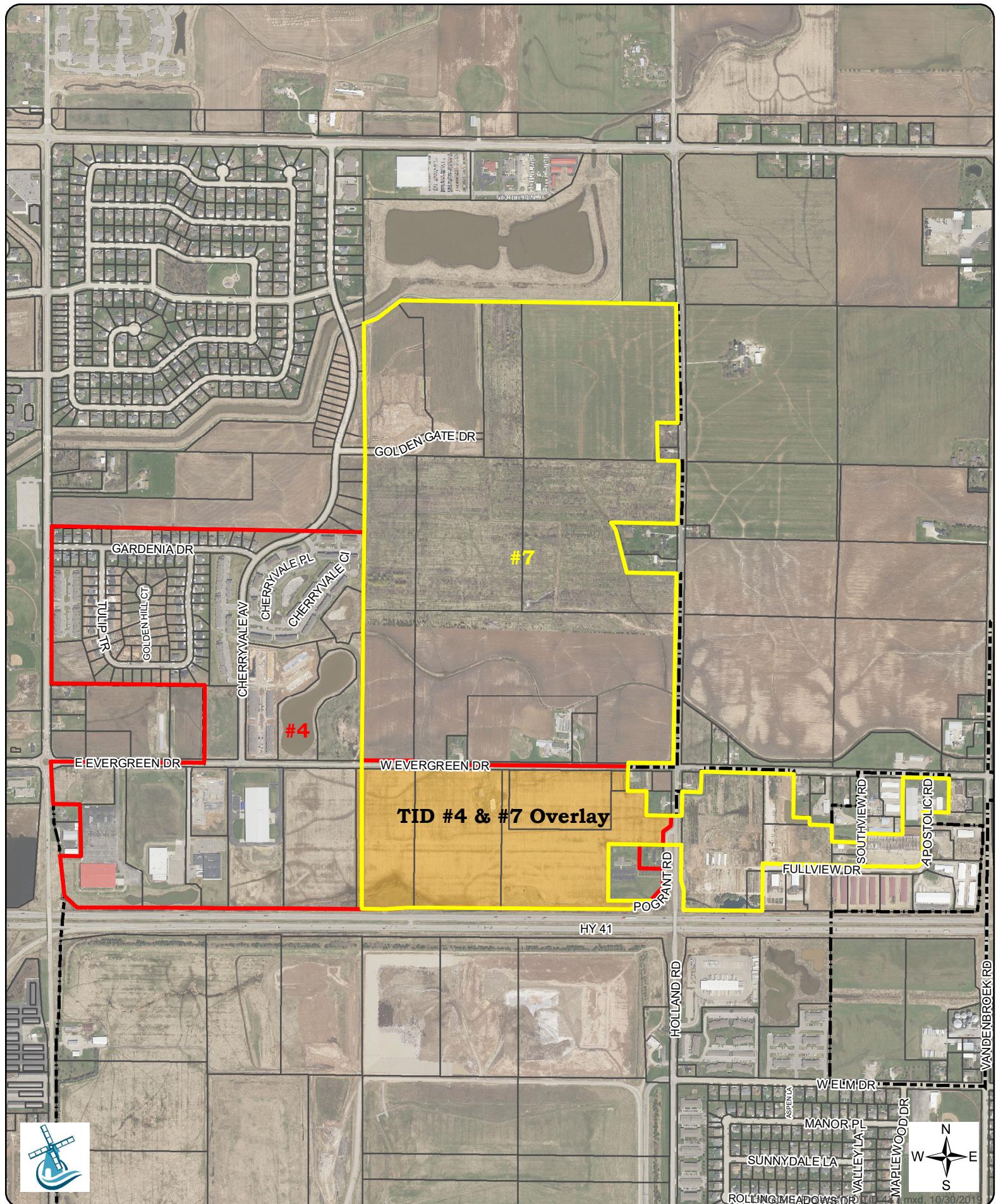
2026 VILLAGE OF LITTLE CHUTE BUDGET

TAX INCREMENTAL DISTRICT #7



2026 VILLAGE OF LITTLE CHUTE BUDGET

TAX INCREMENTAL DISTRICT #4 & #7



2026 ADOPTED BUDGET

ACCOUNT NUMBER	ACCOUNT TITLE	AMENDED							INCREASE (DECREASE) 2025	% CHANGE 2025	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 3% AND \$1,000 ORANGE HIGHLIGHT AND BLUE HIGHLIGHT IF LESS THAN 3% AND \$1,000				
		ACTUAL 2023	ACTUAL 2024	BUDGET 2025	BUDGET 2025	YTD 2025	ESTIMATED 2025	BUDGET 2026							
TAX INCREMENT DISTRICT 7															
Tax Increment District 7 Revenues															
417-3112	TID PROPERTY TAXES	724,185	748,613	1,293,000	1,293,000	1,385,067	1,385,067	1,330,000	37,000	2.86%	Increment increased \$5,310,100 offset by 1.4% decrease in tax rates (growth/restraint impact)				
417-33217	PERSONAL PROPERTY AID WI ACT12	-	-	7,318	7,318	7,318	7,318	7,318	-	0.00%					
417-36101	INTEREST ON INVESTMENTS	51,821	143,612	10,000	10,000	81,415	81,415	10,000	-	0.00%					
417-39101	TRANSFER IN - OTHER FUNDS	-	-	-	585,000	585,000	585,000	-	-	-					
417-39311	BOND PROCEEDS	2,890,000	-	1,810,000	1,865,000	-	1,200,000	-	(1,810,000)	-100.00%	No projects to borrow for in 2024 - combined issue in late 2023				
417-39312	PREMIUM ON DEBT ISSUE	208,978	-	-	-	-	-	-	-	#DIV/0!					
Total Tax Increment District 7 Revenues		3,874,984	892,225	3,120,318	3,760,318	2,058,800	3,258,800	1,347,318	(1,773,000)	-56.82%					
Tax Increment District 7 Expenses															
<i>Evergreen Drive Phase 3</i>															
417-51028-101	FULL-TIME WAGES	30,539	84,448	7,729	7,729	3,599	7,729	-	(7,729)	-100.00%	2024 project				
417-51028-103	SOCIAL SECURITY	2,362	6,658	593	593	266	593	-	(593)	-100.00%					
417-51028-104	RETIREMENT	2,209	6,331	536	536	250	536	-	(536)	-100.00%					
417-51028-105	HEALTH INSURANCE	7,790	25,477	1,912	1,912	598	1,912	-	(1,912)	-100.00%					
417-51028-107	LIFE INSURANCE	14	42	2	2	1	2	-	(2)	-100.00%					
417-51028-108	DENTAL INSURANCE	588	1,694	119	119	31	119	-	(119)	-100.00%					
417-51028-109	DISABILITY INSURANCE	62	194	15	15	7	15	-	(15)	-100.00%					
417-51028-110	OVERTIME	1,914	7,305	-	-	-	-	-	-	#DIV/0!					
417-51028-204	CONTRACTUAL SERVICES	19,719	22,201	-	-	-	-	-	-	#DIV/0!					
417-51028-263	CONSTRUCTION	-	2,004,637	-	-	-	-	-	-	#DIV/0!					
<i>New Water Tower</i>															
417-51236-101	FULL-TIME WAGES	-	-	1,631	1,631	-	1,631	2,524	893	54.75%					
417-51236-103	SOCIAL SECURITY	-	-	124	124	-	124	192	68	54.84%					
417-51236-104	RETIREMENT	-	-	112	112	-	112	180	68	60.71%					
417-51236-105	HEALTH INSURANCE	-	-	427	427	-	427	651	224	52.46%					
417-51236-107	LIFE INSURANCE	-	-	-	-	-	-	-	-	#DIV/0!					
417-51236-108	DENTAL INSURANCE	-	-	26	26	-	26	42	16	61.54%					
417-51236-109	DISABILITY INSURANCE	-	-	4	4	-	4	4	-	0.00%					
417-51236-204	CONTRACTUAL SERVICES	-	-	97,676	197,676	24,202	197,676	-	(97,676)	-100.00%	Includes acquiring land for future tower				
<i>Eben Trail Phase IV</i>															
417-51237-101	FULL-TIME WAGES	-	-	12,717	12,717	258	12,717	10,227	(2,490)	-19.58%	2025 CIP Project				
417-51237-103	SOCIAL SECURITY	-	-	974	974	19	974	782	(192)	-19.71%					
417-51237-104	RETIREMENT	-	-	881	881	18	881	734	(147)	-16.69%					
417-51237-105	HEALTH INSURANCE	-	-	3,431	3,431	42	3,431	2,639	(792)	-23.08%					
417-51237-107	LIFE INSURANCE	-	-	6	6	0	6	3	(3)	-50.00%					
417-51237-108	DENTAL INSURANCE	-	-	220	220	2	220	170	(50)	-22.73%					
417-51237-109	DISABILITY INSURANCE	-	-	26	26	1	26	20	(6)	-23.08%					
417-51237-204	CONTRACTUAL SERVICES	-	6,248	-	-	33,297	33,297	-	-	#DIV/0!					
417-51237-263	CONSTRUCTION	-	-	1,689,495	1,689,495	-	1,624,378	-	(1,689,495)	-100.00%					
<i>Holland Road Oversize & Evantra</i>															
417-51243-101	FULL-TIME WAGES	-	3,457	36,197	36,197	42,780	42,780	6,733	(29,464)	-81.40%					
417-51243-103	SOCIAL SECURITY	-	246	2,771	2,771	3,347	3,347	514	(2,257)	-81.45%					
417-51243-104	RETIREMENT	-	239	2,508	2,508	3,237	3,237	483	(2,025)	-80.74%					
417-51243-105	HEALTH INSURANCE	-	981	10,354	10,354	11,888	11,888	1,734	(8,620)	-83.25%					
417-51243-107	LIFE INSURANCE	-	2	15	15	18	18	3	(12)	-80.00%					
417-51243-108	DENTAL INSURANCE	-	69	686	686	742	742	113	(573)	-83.53%					
417-51243-109	DISABILITY INSURANCE	-	8	73	73	85	85	13	(60)	-82.19%					
417-51243-110	OVERTIME	-	-	-	-	3,789	3,789	-	-	#DIV/0!					
417-51243-204	CONTRACTUAL SERVICES	-	-	59,396	-	1,010	1,010	-	(59,396)	-100.00%					
417-51243-263	CONSTRUCTION	-	-	-	699,396	-	685,104	-	-	#DIV/0!					
<i>General</i>															
417-57700-101	FULL-TIME WAGES	28,026	41,410	43,111	43,111	31,270	43,111	42,582	(529)	-1.23%					
417-57700-103	SOCIAL SECURITY	2,155	3,035	3,299	3,299	2,309	3,299	3,258	(41)	-1.24%					
417-57700-104	RETIREMENT	1,916	2,800	2,996	2,996	2,095	2,996	3,065	69	2.30%					
417-57700-105	HEALTH INSURANCE	3,000	7,244	8,298	8,298	6,057	8,298	7,972	(326)	-3.93%					
417-57700-107	LIFE INSURANCE	10	13	13	13	9	13	13	-	0.00%					
417-57700-108	DENTAL INSURANCE	342	444	446	446	332	446	487	41	9.19%					
417-57700-109	DISABILITY INSURANCE	62	85	86	86	61	86	86	-	0.00%					
417-57700-262	LEGAL SERVICES	54,638	3,265	50,000	50,000	4,233	29,000	8,500	(41,500)	-83.00%	30% Audit, legal and debt issuance				
417-57700-267	TID 7 INCENTIVE PETER PICKLE	157,672	147,002	151,000	151,000	152,614	152,614	155,000	4,000	2.65%					
417-57700-268	TID 7 INCENTIVE BRIDGEWATER	238,582	257,556	260,000	260,000	285,031	285,031	290,000	30,000	11.54%	Assessment and tax rate impact				
417-57700-269	TID 7 INCENTIVE FAITH TECH	-	-	400,617	400,617	412,050	412,050	415,000	14,383	3.59%	Assessment and tax rate impact				
417-59000-497	TRANSFER TO DEBT SERVICE	70,103	456,672	527,452	527,452	542,078	542,077	581,449	53,997	10.24%	Increase for new debt issue late 2025 for 2025 and 2026 projects				
417-60000-260	ADMINISTRATION	150	150	150	150	150	150	150	-	0.00%					
Total Tax Increment District 7 Expenses		621,854	3,089,911	3,378,124	4,118,124	1,567,777	4,118,007	1,535,323	(1,842,801)	-54.55%					
TAX INCREMENTAL DISTRICT 7 NET REVENUES (EXPENSES)		3,253,130	(2,197,686)	(257,806)	(357,806)	491,023	(859,207)	(188,005)	69,801	-27.08%					

TID 7 NET FUND BALANCE (DEFICIT)

3,767,418 1,569,732 1,311,926 1,211,926 2,060,754 710,525 522,520

VILLAGE OF LITTLE CHUTE 2026 BUDGET
TID 7
DEBT SCHEDULE

Year	2019A G O			2023A Issue G O			
	TID 7			TID 7			
	Principal	Interest	Total		Principal	Interest	Total
2026	250,000.00	29,952.50	279,952.50		100,000.00	164,250.00	264,250.00
2027	270,000.00	22,452.50	292,452.50		100,000.00	159,250.00	259,250.00
2028	275,000.00	14,352.50	289,352.50		200,000.00	154,250.00	354,250.00
2029	244,100.00	6,102.50	250,202.50		200,000.00	144,250.00	344,250.00
2030	-	-	-		385,000.00	134,250.00	519,250.00
2031	-	-	-		900,000.00	115,000.00	1,015,000.00
2032	-	-	-		400,000.00	70,000.00	470,000.00
2033	-	-	-		1,000,000.00	50,000.00	1,050,000.00
	1,039,100.00	72,860.00	1,111,960.00		3,285,000.00	991,250.00	4,276,250.00

Year	Proposed 2025 Issue G O			TOTAL DEBT			
	TID 7			TID 7			
	Principal	Interest	Total		Principal	Interest	Total
2026	-	37,247.22	37,247.22		350,000.00	231,449.72	581,449.72
2027	100,000.00	53,000.00	153,000.00		470,000.00	234,702.50	704,702.50
2028	100,000.00	49,500.00	149,500.00		575,000.00	218,102.50	793,102.50
2029	100,000.00	46,000.00	146,000.00		544,100.00	196,352.50	740,452.50
2030	100,000.00	42,000.00	142,000.00		485,000.00	176,250.00	661,250.00
2031	100,000.00	38,000.00	138,000.00		1,000,000.00	153,000.00	1,153,000.00
2032	100,000.00	34,000.00	134,000.00		500,000.00	104,000.00	604,000.00
2033	100,000.00	30,000.00	130,000.00		1,100,000.00	80,000.00	1,180,000.00
2034	100,000.00	25,000.00	125,000.00		100,000.00	25,000.00	125,000.00
2035	400,000.00	20,000.00	420,000.00		400,000.00	20,000.00	420,000.00
	1,200,000.00	374,747.22	1,574,747.22		5,524,100.00	1,438,857.22	6,962,957.22

2026 VILLAGE OF LITTLE CHUTE BUDGET

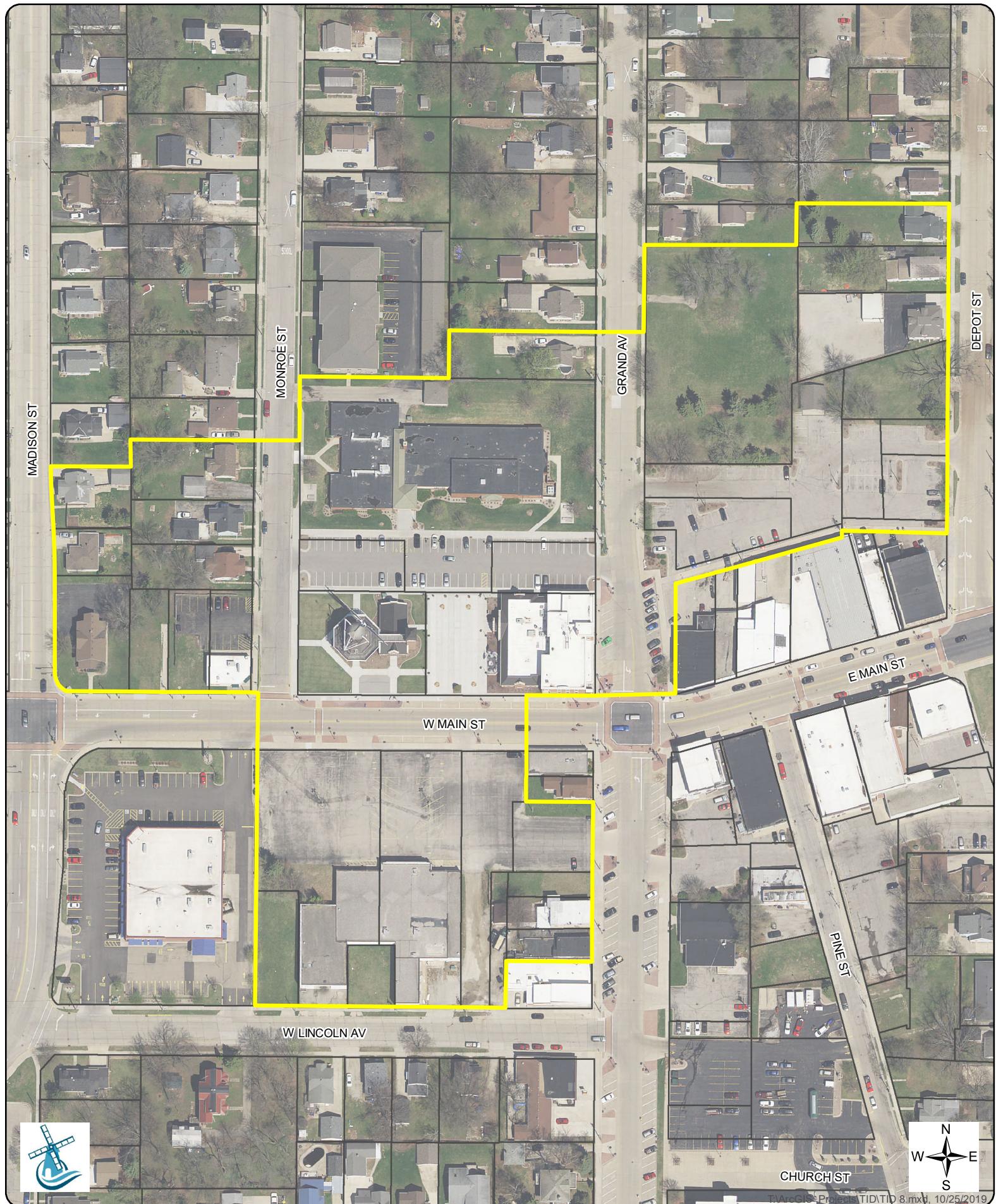
Tax Incremental District 8

- **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
- **2025 Value:** \$8,840,200
- **Increment:** \$6,240,400
- **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. The 2026-2030 Capital Improvement Plan includes \$375K in 2028 to revitalize and support future development as created parking or green space.

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
2025	\$8,840,200	\$2,599,800	\$6,240,400	-\$1,269,700	-16%	-\$1,269,700

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

2026 VILLAGE OF LITTLE CHUTE BUDGET
TAX INCREMENTAL DISTRICT #8

2026 ADOPTED BUDGET

ACCOUNT NUMBER	ACCOUNT TITLE	AMENDED							INCREASE (DECREASE) 2025	% CHANGE 2025	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 3% AND \$1,000 ORANGE HIGHLIGHT AND BLUE HIGHLIGHT IF LESS THAN 3% AND \$1,000	
		ACTUAL 2023	ACTUAL 2024	BUDGET 2025	BUDGET 2025	YTD 2025	ESTIMATED 2025	BUDGET 2026				
TAX INCREMENT DISTRICT 8												
Tax Increment District 8 Revenues		90,038	111,612	108,000	108,000	109,760	109,759	81,500	(26,500)	-24.54%	Increment decreased \$1,269,700 for demolitions and 1.5% decrease in tax rates (restraints)	
418-3112	TID PROPERTY TAXES	-	-	4,194	4,194	4,194	4,194	4,194	-	0.00%		
418-33217	PERSONAL PROPERTY AID WI ACT12	43,975	45,821	5,000	5,000	29,796	29,796	500	(4,500)	-90.00%	Project completion and market	
Tax Increment District 8 Revenues		134,013	157,434	117,194	117,194	143,749	143,749	86,194	(31,000)	-26.45%	Increase in valuation	
Tax Increment District 8 Expenses												
<i>Pine Street Parking</i>		98	1,740	36,656	36,656	3,725	36,656	22,515	(14,141)	-38.58%	Project completion	
418-50232-101	FULL-TIME WAGES	7	124	2,804	2,804	257	2,804	1,722	(1,082)	-38.59%		
418-50232-103	SOCIAL SECURITY	7	120	2,539	2,539	259	2,539	1,616	(923)	-36.35%		
418-50232-104	RETIREMENT	26	510	9,338	9,338	1,113	9,338	5,297	(4,041)	-43.27%		
418-50232-105	HEALTH INSURANCE	0	1	16	16	2	16	9	(7)	-43.75%		
418-50232-107	LIFE INSURANCE	2	35	585	585	72	585	333	(252)	-43.08%		
418-50232-109	DISABILITY INSURANCE	0	4	73	73	7	73	45	(28)	-38.36%		
418-50232-110	OVERTIME	-	-	-	-	-	-	-	-	#DIV/0!		
418-50232-204	CONTRACTUAL SERVICES	-	5,142	-	-	(2,772)	5,500	-	-	#DIV/0!	Tax proration on closing results in credit YTD but will net to expense when taxes are paid	
418-50232-263	CONSTRUCTION	-	-	-	1,221,480	-	1,059,980	-	-	#DIV/0!	Expected to be carried over	
418-50232-300	LAND	-	-	-	-	155,000	155,000	-	-	#DIV/0!	Purchase of land for Pine Street project	
<i>Main Street Sidewalk/Intersections</i>		527	-	-	-	-	-	-	-	#DIV/0!	Project Complete	
418-50712-101	FULL-TIME WAGES	45	-	-	-	-	-	-	-	#DIV/0!		
418-50712-103	SOCIAL SECURITY	42	-	-	-	-	-	-	-	#DIV/0!		
418-50712-104	RETIREMENT	154	-	-	-	-	-	-	-	#DIV/0!		
418-50712-105	HEALTH INSURANCE	0	-	-	-	-	-	-	-	#DIV/0!		
418-50712-107	LIFE INSURANCE	9	-	-	-	-	-	-	-	#DIV/0!		
418-50712-108	DENTAL INSURANCE	1	-	-	-	-	-	-	-	#DIV/0!		
418-50712-109	DISABILITY INSURANCE	88	-	-	-	-	-	-	-	#DIV/0!		
418-50712-263	CONSTRUCTION	-	-	-	-	-	-	-	-	#DIV/0!		
<i>Downtown Environmental Remediation</i>		-	-	207,195	1,500	204,000	-	-	-	#DIV/0!	Expected to be carried over	
418-51224-204	CONTRACTUAL SERVICES	-	105	-	256	468	500	500	#DIV/0!			
<i>Land for Downtown Mixed Use</i>		-	-	-	-	-	-	-	-	#DIV/0!		
418-51225-101	FULL-TIME WAGES	-	-	-	2,394	2,394	-	-	-	#DIV/0!		
418-51225-103	SOCIAL SECURITY	-	-	-	179	179	-	-	-	#DIV/0!		
418-51225-104	RETIREMENT	-	-	-	166	166	-	-	-	#DIV/0!		
418-51225-105	HEALTH INSURANCE	-	-	-	289	289	-	-	-	#DIV/0!		
418-51225-107	LIFE INSURANCE	-	-	-	1	1	-	-	-	#DIV/0!		
418-51225-108	DENTAL INSURANCE	-	-	-	12	12	-	-	-	#DIV/0!		
418-51225-109	DISABILITY INSURANCE	-	-	-	5	5	-	-	-	#DIV/0!		
418-51225-204	CONTRACTUAL SERVICES	-	2,250	-	136,803	-	24,984	-	-	#DIV/0!	Expected to be carried over	
418-51225-249	UTILITIES	629	359	350	350	269	420	500	150	42.86%	Stormwater only until property razed	
<i>General</i>		-	-	-	-	-	-	-	-	#DIV/0!		
418-57800-101	FULL-TIME WAGES	18,481	20,117	29,118	29,118	21,160	29,118	33,364	4,246	14.58%	Increased allocation for open projects	
418-57800-103	SOCIAL SECURITY	1,413	1,493	2,228	2,228	1,587	2,228	2,552	324	14.54%		
418-57800-104	RETIREMENT	1,262	1,369	2,023	2,023	1,392	2,023	2,402	379	18.73%		
418-57800-105	HEALTH INSURANCE	2,054	3,094	4,868	4,868	3,441	4,868	5,860	992	20.38%		
418-57800-107	LIFE INSURANCE	7	6	9	9	6	9	10	1	11.11%		
418-57800-108	DENTAL INSURANCE	208	178	259	259	189	259	358	99	38.22%		
418-57800-109	DISABILITY INSURANCE	41	42	59	59	39	59	68	9	15.25%		
418-57800-204	CONTRACTUAL SERVICES	575	575	575	575	449	575	575	-	0.00%		
418-57800-260	ADMINISTRATION	150	150	150	150	150	150	150	-	0.00%		
418-57800-262	LEGAL SERVICES	3,473	3,161	8,000	8,000	5,481	6,500	8,000	-	0.00%		
418-57800-266	DEVELOPMENT INC COBBLESTONE	-	-	-	-	-	-	-	-	#DIV/0!	Guaranteed value not achieved	
418-57800-431	OTHER INTEREST	15,780	17,430	17,100	17,100	13,073	22,073	42,000	24,900	145.61%	General Fund Advance as needed for cash flow	
418-59000-497	TRANSFER TO DEBT SERVICE	141,904	142,985	105,771	105,771	105,771	105,771	454,348	348,577	329.56%	Increasing debt service for projects originally planned to match increment inflow	
Total Tax Increment District 8 Expenses		186,983	200,991	222,521	1,787,999	315,472	1,679,042	582,224	359,703	161.65%		
TAX INCREMENTAL DISTRICT 8 NET REVENUES (EXPENSES)												
		(52,971)	(43,557)	(105,327)	(1,670,805)	(171,723)	(1,535,293)	(496,030)	(390,703)	370.94%		
TID 8 NET FUND BALANCE (DEFICIT)												
		1,027,973	984,416	879,089	(686,389)	812,693	(550,877)	(1,046,907)				

VILLAGE OF LITTLE CHUTE 2026 BUDGET
TID 8
DEBT SCHEDULE

2017B G O			2019A G O		
Year	TID 8		TID 8		Total
	Principal	Interest	Principal	Interest	
2026	72,354.28	4,393.56	76,747.84	5,000.00	6,000.00
2027	74,097.77	2,222.94	76,320.71	10,000.00	850.00
2028	-	-	-	10,000.00	550.00
2029	-	-	-	10,000.00	250.00
2030	-	-	-		-
	146,452.05	6,616.50	153,068.55	35,000.00	2,650.00
					37,650.00

2020A G O			TOTAL DEBT		
Year	TID 8		TID 8		Total
	Principal	Interest	Principal	Interest	
2026	350,000.00	21,600.00	371,600.00	427,354.28	26,993.56
2027	360,000.00	14,600.00	374,600.00	444,097.77	17,672.94
2028	365,000.00	11,000.00	376,000.00	375,000.00	11,550.00
2029	365,000.00	7,350.00	372,350.00	375,000.00	7,600.00
2030	370,000.00	3,700.00	373,700.00	370,000.00	3,700.00
	1,810,000.00	58,250.00	1,868,250.00	1,991,452.05	67,516.50
					2,058,968.55

CATEGORY	Capital Project Funds
DEPARTMENT	Park Improvement Fund
ACCOUNT ORGANIZATION	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

	Actual 2023	Actual 2024	Projected 2025	Target 2026
Village Population	12,168	12,164	12,182	12,190
Acres of Park Land	85	85	85	85
Square miles of park space	6.5	6.5	6.5	6.5
Park Impact Fees	\$4,000	\$6,000	\$157,000	\$80,000

2026 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

2025 ACHIEVEMENTS

1. Successfully opened Splash Pad in Van Lieshout Park.
2. Presented Concept Refinement of Shelter and Parking Lot.
3. Successfully started process for updating park amenities.
4. Successfully completed construction on Ebben Trail Phase IV trail on from Holland

to Cherryvale.

5. Successfully installed trail crossing signs within Ebben Trail.

CAPITAL OUTLAY

None

2026 ADOPTED BUDGET

ACCOUNT NUMBER	ACCOUNT TITLE	AMENDED							(INCREASE) (DECREASE) 2025	2025 BUDGET	% CHANGE				
		ACTUAL 2023	ACTUAL 2024	BUDGET 2025	BUDGET 2025	YTD 2025	ESTIMATED 2025	BUDGET 2026			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	4,000	6,000	271,800	271,800	246,931	250,000	25,000	(246,800)	-90.80%	Founders Plat, Mazzanti Estates				
420-36101	INTEREST ON INVESTMENTS	23,160	28,919	6,000	6,000	15,770	15,770	10,000	4,000	66.67%	Cash flow in fund and market rates				
420-36102	INTEREST ON LOANS	4,482	1,356	-	-	1,027	1,027	692	692	#DIV/0!					
420-38301	DONATIONS	10,000	10,000	-	-	-	-	-	-	#DIV/0!	Unison final installment of donation for Nelson Crossing in 2024				
420-39060	SALE OF REAL ESTATE	-	-	-	-	-	-	-	-	#DIV/0!					
420-39101	TRANSFER FROM OTHER FUNDS	122,140	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		499,710	543,275	277,800	277,800	263,729	266,797	35,692	(242,108)	-87.15%					
Park Improvement Expenses															
420-51024-101	FULL-TIME WAGES	6,238	13,468	21,864	21,864	9,592	21,864	24,382	2,518	11.52%	Engineering Labor Ebben Trail finalization and CIP Preparation for future years				
420-51024-103	SOCIAL SECURITY	457	964	1,672	1,672	687	1,672	1,866	194	11.60%					
420-51024-104	RETIREMENT	424	929	1,516	1,516	667	1,516	1,752	236	15.57%					
420-51024-105	HEALTH INSURANCE	1,483	3,375	5,078	5,078	2,299	5,078	5,963	885	17.43%					
420-51024-107	LIFE INSURANCE	3	6	8	8	4	8	9	1	12.50%					
420-51024-108	DENTAL INSURANCE	98	211	307	307	144	307	391	84	27.36%					
420-51024-109	DISABILITY INSURANCE	12	29	44	44	19	44	48	4	9.09%					
420-51024-110	OVERTIME	-	-	-	-	-	-	-	-	#DIV/0!					
420-57600-431	OTHER INTEREST EXPENSE	-	-	-	-	-	-	-	-	#DIV/0!					
420-57620-270	DOYLE	122,395	-	-	-	-	-	-	-	#DIV/0!	Playground Pour In Play Surface Doyle Park 2023				
420-57620-271	HEESAKER	-	-	-	-	-	-	-	-	#DIV/0!					
420-57620-274	VAN LIESHOUT	20,173	615,142	-	147,767	-	-	-	-	#DIV/0!	Splash Pad				
420-57620-277	FOX RIVER BOARDWALK	-	-	-	-	-	-	-	-	#DIV/0!					
420-57620-280	EBBEN TRAIL PHASE II	483,558	(1,492)	78,000	78,000	-	81,362	-	(78,000)	-100.00%	Ebben Trail Phase II Contract Closeout 2024 and Pedestrian Crossing 2025				
420-59000-260	ADMINISTRATION	5,355	-	-	-	-	-	-	-	#DIV/0!					
Park Improvement Expenses		640,194	632,631	108,489	256,256	13,410	111,851	34,411	(74,078)	-68.28%					
PARK IMPROVEMENTS NET REVENUES (EXPENSES)		(140,484)	(89,356)	169,311	21,544	250,319	154,946	1,281	(168,030)	-99.24%					
PARK IMPROVEMENTS FUND BALANCE (DEFICIT)		466,460	377,104	546,415	398,648	627,423	532,050	533,331							

CATEGORY	Capital Project Funds
DEPARTMENT	Construction Projects Fund
ACCOUNT ORGANIZATION	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

	Actual 2023	Actual 2024	Projected 2025	Target 2026
Buchanan Street, CTH OO & French Road Intersection (traffic lights & lane updates), Crosswinds Subdivision Sidewalk	3			
Ebben Trail Phase III small paving portion		1		
Holland Road Pavement Replacement, Holland Road Overpass Lighting & Sidewalk (WisDOT), Vandenbroek Road Overpass Lighting & Sidewalk (WisDOT)			3	
Miami Circle, Arthur Street, Buchanan Street Overpass Lighting & Sidewalk (WisDOT)				3

2026 GOALS

The Village will complete the designs for the 2026 construction projects in late 2025 and will seek to secure several public bids in early 2026 with the goal of achieving the lowest possible pricing for Village taxpayers. The projects will be awarded to quality contractors who submit the lowest responsible bids. During construction work, the Village will ensure that quality work is performed and that impacts to residents are minimized to the greatest extent possible.

SIGNIFICANT PROGRAM/COST CHANGES

Construction Projects Fund will resume back to a more normal level after being reduced in 2025 due to the majority of the projects being either sewer, water, developer, or Tax Incremental Finance funded.

PERSONNEL CHANGES/JUSTIFICATION

None

2025 ACHIEVEMENTS

Completed the following projects:

-Holland Road Overpass Sidewalk & Lighting (WisDOT) – As part of the overpass replacement project, installation of street lighting on the overpass and construction of additional sidewalk along both the east and west sides of Holland Road and on both ends of the Holland Road overpass, out to the end limits of the overall project.

-Vandenbroek Road Overpass Sidewalk & Lighting (WisDOT) – As part of the overpass replacement project, installation of street lighting on the overpass and construction of additional sidewalk along both the east and west sides of Vandenbroek Road and on both ends of the Vandenbroek Road overpass, out to the end limits of the overall project.

-Holland Road Resurfacing – Replacement of the asphalt pavement surface and gravel shoulders on Holland Road from the southern limits of the WisDOT Holland Road overpass replacement project limits, south to W. Elm Drive.

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.

2026 ADOPTED BUDGET

	ACTUAL 2023	ACTUAL 2024	BUDGET 2025	AMENDED BUDGET 2025	YTD 2025	ESTIMATED 2025	BUDGET 2026	INCREASE (DECREASE) 2025 BUDGET		INCREASE (DECREASE) 2025 BUDGET		INCREASE (DECREASE) 2025 BUDGET		BRIEF EXPLANATIONS OF ANY VARIANCE OVER 3% AND \$1,000 ORANGE HIGHLIGHT AND BLUE HIGHLIGHT IF LESS THAN 3% AND \$1,000
								2025	BUDGET	ESTIMATED	ESTIMATED	2025 ACTUAL	2025 ACTUAL	
CAPITAL PROJECTS														
Capital Projects Revenue														
452-31111 GENERAL PROPERTY TAXES	225,000	175,000	70,000	70,000	70,000	-	(70,000)	-100.00%	(70,000)	-100.00%	Less projects in 2024 and 2025			
300-36101 INTEREST ON INVESTMENTS	63,918	75,111	(23,000)	(23,000)	55,573	91,926	27,000	50,000	-217.39%	(64,926)	-70.63%			
300-37112 SPEC ASSMT CONCRETE PAVING	124,458	207,793	89,700	89,700	20,528	89,700	33,369	(56,331)	-62.80%	(56,331)	-62.80% Based on projects assessed and status in five year payment plan			
300-37131 SPEC ASSMT SIDEWALK	-	293,981	10,000	10,000	6,582	10,000	24,062	14,062	140.62%	14,062	140.62% Projection based on outstanding assessments			
452-37321 SPECIAL ASSESSMENTS UTILITIES	1,250	100	-	-	-	-	-	-	#DIV/0!	-	#DIV/0!			
300-37901 INTEREST ON ASSESSMENTS	6,182	9,775	9,600	9,600	1,262	9,600	7,068	(2,532)	-26.38%	(2,532)	-26.38% Based on projects assessed and status in five year payment plan			
452-38622 OTHER CLAIM REIMBURSEMENT	-	676	-	-	-	-	-	-	#DIV/0!	-	#DIV/0!			
452-39101 TRANSFER FROM OTHER FUNDS	490,000	15,827	-	-	-	-	-	-	#DIV/0!	-	#DIV/0!			
452-39311 BOND PROCEEDS	-	-	-	-	-	1,000,000	-	-	#DIV/0!	(1,000,000)	-100.00%			
300-39500 GAIN/LOSS ON INVESTMENTS	24,820	8,431	-	-	8,420	7,000	-	-	#DIV/0!	(7,000)	-100.00%			
Total Capital Projects Revenue	935,629	786,696	156,300	156,300	162,365	1,278,226	91,499	(64,801)	-41.46%	(1,186,727)	-92.84%			
Construction Projects														
Buchanan Street Improvement	895	-	-	-	-	-	-	-	#DIV/0!		2022 Project			
Crosswinds Estates	397,305	1,326	-	-	-	-	-	-	#DIV/0!		Project close and GIS			
Miami Circle											2024 CIP Project - Planning Phase			
452-51109-101 FULL-TIME WAGES	-	951	10,715	10,715	6,947	10,715	24,408	13,693	127.79%	13,693	127.79%			
452-51109-103 SOCIAL SECURITY	-	69	820	820	494	820	1,866	1,046	127.56%	1,046	127.56%			
452-51109-104 RETIREMENT	-	66	742	742	483	742	1,752	1,010	136.12%	1,010	136.12%			
452-51109-105 HEALTH INSURANCE	-	273	3,199	3,199	1,755	3,199	6,473	3,274	102.34%	3,274	102.34%			
452-51109-107 LIFE INSURANCE	-	0	4	4	3	4	10	6	150.00%	6	150.00%			
452-51109-108 DENTAL INSURANCE	-	18	204	204	108	204	422	218	106.86%	218	106.86%			
452-51109-109 DISABILITY INSURANCE	-	2	21	21	13	21	48	27	128.57%	27	128.57%			
452-51109-263 CONSTRUCTION	-	-	-	-	-	-	1,061,021	1,061,021	#DIV/0!	1,061,021	#DIV/0!			
Orchard Lane														
452-51110-101 FULL-TIME WAGES	-	-	986	986	256	986	8,713	7,727	783.67%	7,727	783.67% 2027 CIP Project - Planning Phase			
452-51110-103 SOCIAL SECURITY	-	-	75	75	19	75	666	591	788.00%	591	788.00%			
452-51110-104 RETIREMENT	-	-	69	69	18	69	625	556	805.80%	556	805.80%			
452-51110-105 HEALTH INSURANCE	-	-	289	289	56	289	2,558	2,269	785.12%	2,269	785.12%			
452-51110-107 LIFE INSURANCE	-	-	-	-	0	-	3	3	#DIV/0!	3	#DIV/0!			
452-51110-108 DENTAL INSURANCE	-	-	18	18	3	18	171	153	850.00%	153	850.00%			
452-51110-109 DISABILITY INSURANCE	-	-	2	2	0	2	18	16	800.00%	16	800.00%			
452-51110-204 CONTRACTUAL SERVICES	-	-	5,450	5,450	-	5,450	-	(5,450)	-100.00%	(5,450)	-100.00%			
Bittersweet Court														
452-51114-101 FULL-TIME WAGES	-	-	2,668	2,668	174	2,668	3,747	1,079	40.44%	1,079	40.44% 2027 CIP Project - Planning Phase			
452-51114-103 SOCIAL SECURITY	-	-	204	204	13	204	286	82	40.20%	82	40.20%			
452-51114-104 RETIREMENT	-	-	184	184	12	184	269	85	46.20%	85	46.20%			
452-51114-105 HEALTH INSURANCE	-	-	751	751	39	751	1,095	344	45.81%	344	45.81%			
452-51114-107 LIFE INSURANCE	-	-	1	1	0	1	1	-	0.00%	-	0.00%			
452-51114-108 DENTAL INSURANCE	-	-	47	47	2	47	73	26	55.32%	26	55.32%			
452-51114-109 DISABILITY INSURANCE	-	-	6	6	0	6	7	1	16.67%	1	16.67%			
452-51114-204 CONTRACTUAL SERVICES	-	-	2,050	2,050	-	2,050	-	(2,050)	-100.00%	(2,050)	-100.00%			
Quiet Zone	3,048	29,632	-	-	3,465	3,465	-	-	#DIV/0!		Project close and GIS			
Buchanan Street - OO to Main	777,582	5,201	-	-	143	143	-	-	#DIV/0!		Project close and GIS			
CTH OO & French Road Int Sign	52,018	864	-	-	-	-	-	-	#DIV/0!		Project close and GIS			
Main Street Lanes	2,092	-	-	-	-	-	-	-	#DIV/0!		Project completed			
County OO & Holland Road Signalization														
452-51233-101 FULL-TIME WAGES	-	-	819	819	-	819	844	25	3.05%	25	3.05%			
452-51233-103 SOCIAL SECURITY	-	-	63	63	-	63	64	1	1.59%	1	1.59%			
452-51233-104 RETIREMENT	-	-	56	56	-	56	60	4	7.14%	4	7.14%			
452-51233-105 HEALTH INSURANCE	-	-	214	214	-	214	218	4	1.87%	4	1.87%			
452-51233-107 LIFE INSURANCE	-	-	-	-	-	-	-	-	#DIV/0!	-	#DIV/0!			
452-51233-108 DENTAL INSURANCE	-	-	13	13	-	13	13	-	0.00%	-	0.00%			
452-51233-109 DISABILITY INSURANCE	-	-	-	-	-	-	-	-	#DIV/0!	-	#DIV/0!			
452-51233-263 CONSTRUCTION	-	-	48,835	48,835	-	48,835	48,801	(34)	-0.07%	(34)	-0.07%			
Arthur Street														
452-51234-101 FULL-TIME WAGES	-	633	4,804	4,804	4,184	4,804	10,522	5,718	119.03%	5,718	119.03%			
452-51234-103 SOCIAL SECURITY	-	46	368	368	297	368	804	436	118.48%	436	118.48%			
452-51234-104 RETIREMENT	-	44	333	333	291	333	754	421	126.43%	421	126.43%			
452-51234-105 HEALTH INSURANCE	-	180	1,448	1,448	1,055	1,448	2,651	1,203	83.08%	1,203	83.08%			
452-51234-107 LIFE INSURANCE	-	0	2	2	2	2	3	1	50.00%	1	50.00%			
452-51234-108 DENTAL INSURANCE	-	12	93	93	65	93	170	77	82.80%	77	82.80%			
452-51234-109 DISABILITY INSURANCE	-	1	9	9	8	9	22	13	144.44%	13	144.44%			
452-51234-263 CONSTRUCTION	-	-	-	-	-	-	342,074	342,074	#DIV/0!	342,074	#DIV/0!			

2026 ADOPTED BUDGET

	ACTUAL 2023	ACTUAL 2024	BUDGET 2025	AMENDED		YTD 2025	ESTIMATED 2025	BUDGET 2026	INCREASE (DECREASE) 2025 BUDGET	% CHANGE 2025 ESTIMATED BUDGET	INCREASE (DECREASE) 2025 BUDGET	% CHANGE 2025 ESTIMATED BUDGET	INCREASE (DECREASE) 2025 BUDGET		INCREASE (DECREASE) 2025 BUDGET		BRIEF EXPLANATIONS OF ANY VARIANCE OVER 3% AND \$1,000 ORANGE HIGHLIGHT AND BLUE HIGHLIGHT IF LESS THAN 3% AND \$1,000	
				BUDGET 2025	YTD 2025								2025 ACTUAL	2025 ACTUAL	2025 ACTUAL	2025 ACTUAL	2025 ACTUAL	2025 ACTUAL
<i>Founders Estate</i>																		
452-51235-101	FULL-TIME WAGES	-	6,717	2,654	2,654	950	1,327	-	(2,654)	-100.00%	(1,327)	-100.00%	Project complete and GIS work					
452-51235-103	SOCIAL SECURITY	-	492	202	202	71	101	-	(202)	-100.00%	(101)	-100.00%						
452-51235-104	RETIREMENT	-	465	183	183	66	92	-	(183)	-100.00%	(92)	-100.00%						
452-51235-105	HEALTH INSURANCE	-	1,765	590	590	144	295	-	(590)	-100.00%	(295)	-100.00%						
452-51235-107	LIFE INSURANCE	-	3	1	1	0	1	-	(1)	-100.00%	(1)	-100.00%						
452-51235-108	DENTAL INSURANCE	-	107	34	34	7	17	-	(34)	-100.00%	(17)	-100.00%						
452-51235-109	DISABILITY INSURANCE	-	14	5	5	2	3	-	(5)	-100.00%	(3)	-100.00%						
452-51235-110	OVERTIME	-	28	-	-	-	-	-	#DIV/0!	-	#DIV/0!	-	#DIV/0!					
452-51235-204	CONTRACTUAL SERVICES	-	221	-	-	-	-	-	#DIV/0!	-	#DIV/0!	-	#DIV/0!					
<i>Ebben Trail & Storm Phase IV</i>																		
452-51237-101	FULL-TIME WAGES	-	-	2,054	2,054	-	2,054	-	(2,054)	-100.00%	(2,054)	-100.00%						
452-51237-103	SOCIAL SECURITY	-	-	157	157	-	157	-	(157)	-100.00%	(157)	-100.00%						
452-51237-104	RETIREMENT	-	-	142	142	-	142	-	(142)	-100.00%	(142)	-100.00%						
452-51237-105	HEALTH INSURANCE	-	-	484	484	-	484	-	(484)	-100.00%	(484)	-100.00%						
452-51237-107	LIFE INSURANCE	-	-	1	1	-	1	-	(1)	-100.00%	(1)	-100.00%						
452-51237-108	DENTAL INSURANCE	-	-	29	29	-	29	-	(29)	-100.00%	(29)	-100.00%						
452-51237-109	DISABILITY INSURANCE	-	-	4	4	-	4	-	(4)	-100.00%	(4)	-100.00%						
452-51237-263	CONSTRUCTION	-	55,879	55,879	-	55,879	-	(55,879)	-100.00%	(55,879)	-100.00%							
<i>Holland Road</i>																		
452-51238-101	FULL-TIME WAGES	-	6,974	9,647	9,647	2,947	9,647	842	(8,805)	-91.27%	(8,805)	-91.27%						
452-51238-103	SOCIAL SECURITY	-	498	738	738	217	738	64	(674)	-91.33%	(674)	-91.33%						
452-51238-104	RETIREMENT	-	482	668	668	205	668	60	(608)	-91.02%	(608)	-91.02%						
452-51238-105	HEALTH INSURANCE	-	1,683	2,416	2,416	825	2,416	104	(2,312)	-95.70%	(2,312)	-95.70%						
452-51238-107	LIFE INSURANCE	-	3	4	4	2	4	-	(4)	-100.00%	(4)	-100.00%						
452-51238-108	DENTAL INSURANCE	-	116	147	147	47	147	4	(143)	-97.28%	(143)	-97.28%						
452-51238-109	DISABILITY INSURANCE	-	13	18	18	8	18	2	(16)	-88.89%	(16)	-88.89%						
452-51238-109	DISABILITY INSURANCE	-	3,350	-	-	-	-	-	0.00%	-	#DIV/0!	-	#DIV/0!					
452-51238-263	CONSTRUCTION	-	173,362	173,362	-	173,362	-	(173,362)	-100.00%	(173,362)	-100.00%							
<i>Holland Road Lighting and Sidewalk</i>																		
452-51239-101	FULL-TIME WAGES	-	-	1,023	1,023	154	258	211	(812)	-79.37%	(47)	-18.22%						
452-51239-103	SOCIAL SECURITY	-	-	78	78	11	22	16	(62)	-79.49%	(6)	-27.27%						
452-51239-104	RETIREMENT	-	-	70	70	11	22	15	(55)	-78.57%	(7)	-31.82%						
452-51239-105	HEALTH INSURANCE	-	-	240	240	26	52	26	(214)	-89.17%	(26)	-50.00%						
452-51239-107	LIFE INSURANCE	-	-	-	-	0	-	-	#DIV/0!	-	#DIV/0!	-	#DIV/0!					
452-51239-108	DENTAL INSURANCE	-	-	14	14	1	2	1	(13)	-92.86%	(1)	-50.00%						
452-51239-109	DISABILITY INSURANCE	-	-	1	1	0	-	-	(1)	-100.00%	-	#DIV/0!						
452-51239-263	CONSTRUCTION	-	48,574	48,574	983	48,574	-	(48,574)	-100.00%	(48,574)	-100.00%							
<i>Vandenbroek Road Overpass and Lighting</i>																		
452-51241-101	FULL-TIME WAGES	-	-	1,023	1,023	82	113	211	(812)	-79.37%	98	86.73%						
452-51241-103	SOCIAL SECURITY	-	-	78	78	6	9	16	(62)	-79.49%	7	77.78%						
452-51241-104	RETIREMENT	-	-	70	70	6	8	15	(55)	-78.57%	7	87.50%						
452-51241-105	HEALTH INSURANCE	-	-	240	240	10	27	26	(214)	-89.17%	(1)	-3.70%						
452-51241-107	LIFE INSURANCE	-	-	-	-	0	-	-	#DIV/0!	-	#DIV/0!	-	#DIV/0!					
452-51241-108	DENTAL INSURANCE	-	-	14	14	0	2	1	(13)	-92.86%	(1)	-50.00%						
452-51241-109	DISABILITY INSURANCE	-	-	1	1	0	-	-	(1)	-100.00%	-	#DIV/0!						
452-51241-263	CONSTRUCTION	-	48,574	48,574	225	48,574	-	(48,574)	-100.00%	(48,574)	-100.00%							
<i>Buchanan Street Overpass and Lighting</i>																		
452-51242-101	FULL-TIME WAGES	-	-	-	-	-	-	843	843	#DIV/0!	843	#DIV/0!	2026 Project					
452-51242-103	SOCIAL SECURITY	-	-	-	-	-	-	64	64	#DIV/0!	64	#DIV/0!						
452-51242-104	RETIREMENT	-	-	-	-	-	-	60	60	#DIV/0!	60	#DIV/0!						
452-51242-105	HEALTH INSURANCE	-	-	-	-	-	-	180	180	#DIV/0!	180	#DIV/0!						
452-51242-107	LIFE INSURANCE	-	-	-	-	-	-	-	-	#DIV/0!	-	#DIV/0!						
452-51242-108	DENTAL INSURANCE	-	-	-	-	-	-	10	10	#DIV/0!	10	#DIV/0!						
452-51242-109	DISABILITY INSURANCE	-	-	-	-	-	-	1	1	#DIV/0!	1	#DIV/0!						
452-51242-263	CONSTRUCTION	-	-	-	-	-	-	84,842	84,842	#DIV/0!	84,842	#DIV/0!						
<i>French Road (TH OO - WIS 96)</i>																		
452-51245-101	FULL-TIME WAGES	-	-	-	-	-	-	6,312	6,312	#DIV/0!	6,312	#DIV/0!	2027 Project Planning					
452-51245-103	SOCIAL SECURITY	-	-	-	-	-	-	483	483	#DIV/0!	483	#DIV/0!						
452-51245-104	RETIREMENT	-	-	-	-	-	-	453	453	#DIV/0!	453	#DIV/0!						
452-51245-105	HEALTH INSURANCE	-	-	-	-	-	-	1,494	1,494	#DIV/0!	1,494	#DIV/0!						
452-51245-107	LIFE INSURANCE	-	-	-	-	-	-	2	2	#DIV/0!	2	#DIV/0!						
452-51245-108	DENTAL INSURANCE	-	-	-	-	-	-	94	94	#DIV/0!	94	#DIV/0!						
452-51245-109	DISABILITY INSURANCE	-	-	-	-	-	-	13	13	#DIV/0!	13	#DIV/0!						
452-51245-263	CONSTRUCTION	-	-	-	-	-	-	-	-	#DIV/0!	-	#DIV/0!						
<i>French Road Box Culvert wing Wall Replacement</i>																		
452-51246-101	FULL-TIME WAGES	-	-	-	-	-	-	3,157	3,157	#DIV/0!	3,157	#DIV/0!	2027 Project Planning					
452-51246-103	SOCIAL SECURITY	-	-	-	-	-	-	242	242	#DIV/0!	242	#DIV/0!						
452-51246-104	RETIREMENT	-	-	-	-	-	-	227	227	#DIV/0!	227	#DIV/0!						
452-51246-105	HEALTH INSURANCE	-	-	-	-	-	-	765	765	#DIV/0!	765	#DIV/0!						
452-51246-107	LIFE INSURANCE	-	-	-	-	-	-	1	1	#DIV/0!	1	#DIV/0!						
452-51246-108	DENTAL INSURANCE	-	-	-	-	-	-	49	49	#DIV/0!	49	#DIV/0!						
452-51246-109	DISABILITY INSURANCE	-	-	-	-	-	-	6	6	#DIV/0!	6	#DIV/0!						
452-51246-263	CONSTRUCTION	-	-	-	-	-	-	-	-	#DIV/0!	-	#DIV/0!						

2026 ADOPTED BUDGET

	ACTUAL 2023	ACTUAL 2024	BUDGET 2025	AMENDED BUDGET 2025	YTD 2025	ESTIMATED 2025	BUDGET 2026	INCREASE (DECREASE) 2025 BUDGET		INCREASE (DECREASE) 2025 BUDGET		BRIEF EXPLANATIONS OF ANY VARIANCE OVER 3% AND \$1,000 ORANGE HIGHLIGHT AND BLUE HIGHLIGHT IF LESS THAN 3% AND \$1,000
								2025 ESTIMATED BUDGET	2025 ACTUAL	2025 ESTIMATED BUDGET	2025 ACTUAL	
<i>CTH OO and N Intersection Project</i>												
452-51248-101	FULL-TIME WAGES	-	-	-	-	-	-	422	422	#DIV/0!	422	#DIV/0!
452-51248-103	SOCIAL SECURITY	-	-	-	-	-	-	32	32	#DIV/0!	32	#DIV/0!
452-51248-104	RETIREMENT	-	-	-	-	-	-	30	30	#DIV/0!	30	#DIV/0!
452-51248-105	HEALTH INSURANCE	-	-	-	-	-	-	90	90	#DIV/0!	90	#DIV/0!
452-51248-107	LIFE INSURANCE	-	-	-	-	-	-	-	-	#DIV/0!	-	#DIV/0!
452-51248-108	DENTAL INSURANCE	-	-	-	-	-	-	5	5	#DIV/0!	5	#DIV/0!
452-51248-109	DISABILITY INSURANCE	-	-	-	-	-	-	-	-	#DIV/0!	-	#DIV/0!
452-51248-263	CONSTRUCTION	-	-	-	-	-	-	24,410	24,410	#DIV/0!	24,410	#DIV/0!
<i>Biscayne Drive</i>												
452-51249-101	FULL-TIME WAGES	-	-	-	-	-	-	1,685	1,685	#DIV/0!	1,685	#DIV/0!
452-51249-103	SOCIAL SECURITY	-	-	-	-	-	-	128	128	#DIV/0!	128	#DIV/0!
452-51249-104	RETIREMENT	-	-	-	-	-	-	121	121	#DIV/0!	121	#DIV/0!
452-51249-105	HEALTH INSURANCE	-	-	-	-	-	-	472	472	#DIV/0!	472	#DIV/0!
452-51249-107	LIFE INSURANCE	-	-	-	-	-	-	1	1	#DIV/0!	1	#DIV/0!
452-51249-108	DENTAL INSURANCE	-	-	-	-	-	-	31	31	#DIV/0!	31	#DIV/0!
452-51249-109	DISABILITY INSURANCE	-	-	-	-	-	-	3	3	#DIV/0!	3	#DIV/0!
452-51249-204	CONTRACTUAL SERVICES	-	-	-	-	-	-	750	750	#DIV/0!	750	#DIV/0!
452-51249-263	CONSTRUCTION	-	-	-	-	-	-	-	-	#DIV/0!	-	#DIV/0!
<i>Lilac Lane</i>												
452-51250-101	FULL-TIME WAGES	-	-	-	-	-	-	1,685	1,685	#DIV/0!	1,685	#DIV/0!
452-51250-103	SOCIAL SECURITY	-	-	-	-	-	-	128	128	#DIV/0!	128	#DIV/0!
452-51250-104	RETIREMENT	-	-	-	-	-	-	121	121	#DIV/0!	121	#DIV/0!
452-51250-105	HEALTH INSURANCE	-	-	-	-	-	-	472	472	#DIV/0!	472	#DIV/0!
452-51250-107	LIFE INSURANCE	-	-	-	-	-	-	1	1	#DIV/0!	1	#DIV/0!
452-51250-108	DENTAL INSURANCE	-	-	-	-	-	-	31	31	#DIV/0!	31	#DIV/0!
452-51250-109	DISABILITY INSURANCE	-	-	-	-	-	-	3	3	#DIV/0!	3	#DIV/0!
452-51250-204	CONTRACTUAL SERVICES	-	-	-	-	-	-	925	925	#DIV/0!	925	#DIV/0!
452-51250-263	CONSTRUCTION	-	-	-	-	-	-	-	-	#DIV/0!	-	#DIV/0!
Construction Projects Total	1,232,939	62,249	434,981	434,981	26,910	434,419	1,653,690	1,218,709	280.18%	1,219,271	280.67%	
Construction Administration Expenses												
452-57331-101	FULL-TIME WAGES	180,627	121,956	81,571	81,571	60,518	81,571	74,318	(7,253)	-8.89%	(7,253)	-8.89% Proper allocation of engineering tech general to various funds
452-57331-102	PART-TIME WAGES	2,195	284	-	-	-	-	-	-	#DIV/0!	-	#DIV/0!
452-57331-103	SOCIAL SECURITY	13,261	8,831	6,242	6,242	4,373	6,242	5,685	(557)	-8.92%	(557)	-8.92%
452-57331-104	RETIREMENT	11,395	8,360	5,667	5,667	4,010	5,667	5,347	(320)	-5.65%	(320)	-5.65%
452-57331-105	HEALTH INSURANCE	39,889	31,709	20,567	20,567	16,040	20,567	17,636	(2,931)	-14.25%	(2,931)	-14.25%
452-57331-107	LIFE INSURANCE	77	55	35	35	24	35	29	(6)	-17.14%	(6)	-17.14%
452-57331-108	DENTAL INSURANCE	3,108	1,894	1,052	1,052	898	1,052	1,110	58	5.51%	58	5.51%
452-57331-109	DISABILITY INSURANCE	357	269	163	163	119	163	148	(15)	-9.20%	(15)	-9.20%
452-57331-110	OVERTIME	107	219	-	-	1	1	-	-	#DIV/0!	(1)	-100.00%
452-57331-204	CONTRACTUAL SERVICES	1,606	1,865	1,000	1,000	750	1,000	1,000	-	0.00%	-	0.00%
452-57331-208	SOFTWARE & SUBSCRIPTION COSTS	673	232	-	-	-	-	-	-	#DIV/0!	-	#DIV/0!
452-57331-212	CLOTHING ALLOWANCE	621	224	-	-	224	224	224	224	-	-	0.00%
452-57331-221	SMALL EQUIPMENT	4,500	-	-	-	-	-	-	-	#DIV/0!	-	#DIV/0!
300-57331-226	POSTAGE	8	128	-	-	-	-	-	-	#DIV/0!	-	#DIV/0!
300-57331-229	BANK SERVICE CHARGES	2,382	1,118	-	-	772	982	1,000	1,000	#DIV/0!	18	1.83%
300-57331-497	TRANSFER TO DEBT SERVICE	190,000	175,271	-	-	-	-	137,320	137,320	#DIV/0!	137,320	#DIV/0!
452-57331-262	LEGAL SERVICES	1,014	-	1,000	1,000	-	500	1,000	-	0.00%	500	100.00%
Total Construction Administration Expenses	451,819	352,413	117,297	117,297	87,729	118,004	244,817	127,520	108.72%	126,813	107.47%	
Total Construction Expenses	1,684,758	414,663	552,278	552,278	114,639	552,423	1,898,507	1,346,229	243.76%	1,346,084	243.67%	
CAPITAL PROJECTS NET REVENUES (EXPENSES)	(749,129)	372,033	(395,978)	(395,978)	47,726	725,803	(1,807,008)	(1,411,030)	356.34%	(2,532,811)	-348.97%	
CONSTRUCTION FUND BALANCE (DEFECIT)	1,639,314	2,011,347	1,615,369	1,615,369	2,059,073	2,737,150	930,142					

CATEGORY	Public Works
DEPARTMENT	Sanitary Sewer
ACCOUNT ORGANIZATION	610

MISSION:

To maintain an efficient and reliable sanitary sewer collection system through proactive operation, monitoring, and maintenance. Key responsibilities include:

- Monitoring inflow and infiltration to identify and reduce excess water entering the system.
- Repairing and replacing defective sanitary sewer pipes to ensure system integrity and prevent service disruptions.
- Collaborating with the Heart of the Valley Metropolitan Sewerage District (HOVMSD), which oversees wastewater treatment.

PERFORMANCE MEASUREMENTS

	<u>Actual 2023</u>	<u>Actual 2024</u>	<u>Projected 2025</u>	<u>Target 2026</u>
Billed Village of Kimberly for Shared "Sewer Jetter" Costs	\$3,626	\$7,831	\$1,000	\$1,000
Lineal Feet of Sanitary Main Installed	4,375	1,389	5,189	1,980
Number of Sanitary Laterals Installed	45	39	31	43
Vertical Feet of Sanitary Manholes Installed	229	96	274	140

2026 GOALS

1. Continue to monitor high and low flows to help in the detection of inflow and infiltration.
2. Continuing with Capacity, Management, Operation and Management (CMOM) Program that is on record with the Wisconsin Department of Natural Resources (WDNR).
3. Increase monitoring of inflow and infiltration (I & I) by utilizing ArcGIS and Field maps to strategically teleview sanitary sewer and inspect manholes. Service areas 2 and 3 will be monitored every other year and the monitoring area created in 2025 will be monitored annually.
4. Continue metering high and low flows and visual checks.
5. Take proper measures to correct any I & I found.
6. Continue to do visual checks on complete system for restrictions and clean and teleview, approximately 1/3 of system annually.

SIGNIFICANT PROGRAM/COST CHANGES

Continue to work with Nestle to receive accurate measurements and sampling of flows.

Continue coordinating with Outagamie County Landfill to monitor the holding tank and metering station to prevent slug-loading into the Villages sanitary infrastructure.

Implement Village initiated industrial sampling procedures that determines frequency and provides third party internal controls for equity to all ratepayers.

Research the cost and implementation of monitoring sanitary flows using SmartCover (system of self-contained, wireless devices that mount under manhole covers to provide monitoring of sewage levels and flow).

Implement the planned 4% Sewer rate increase and monitor impact once HOVMSD releases their 2026 rates after completing their full cost of service rate study.

PERSONNEL CHANGES/JUSTIFICATION

None

2025 ACHIEVEMENTS

1. CTH OO Sanitary Sewer Lining Project.
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. Implemented proper measures to correct any I & I found.
6. Continued to do visual checks on complete system for restrictions and jet, approximately one third of the system in 2025.
7. Completed installation of the Nestle control manhole to improve monitoring and sampling of flows leaving the facility.

CAPITAL OUTLAY

Miami Circle Sewer Replacement from Florida Avenue to Vandenbroek Road - \$540,000

Arthur Street Sewer Replacement from McKinley Avenue to Main Street - \$104,000

2026 ADOPTED BUDGET

ACCOUNT NUMBER	ACCOUNT TITLE	AMENDED								INCREASE (DECREASE) 2025	% CHANGE 2025	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 3% AND \$1,000 ORANGE HIGHLIGHT AND BLUE HIGHLIGHT IF LESS THAN 3% AND \$1,000
		ACTUAL 2023	ACTUAL 2024	BUDGET 2025	BUDGET 2025	YTD 2025	ESTIMATED 2025	BUDGET 2026	BUDGET			
SEWER												
610-32290	SEWER LATERAL PERMITS	630	900	1,550	1,550	600	600	3,100	1,550	100.00%	Founders Estates, Mazzanti Estates, Golden Gate	
610-34449	RESIDENTIAL-MULTI FAMILY	227,302	239,290	240,882	240,882	188,230	250,000	260,000	19,118	7.94%	Sewer Rate increase and number of customers increase	
610-34450	METERED SALES - RESIDENTIAL	1,198,823	1,201,465	1,271,421	1,271,421	950,614	1,270,000	1,320,000	48,579	3.82%	Sewer Rate increase and number of customers increase	
610-34451	METERED SALES - COMMERCIAL	261,170	212,005	276,513	276,513	171,388	227,000	236,000	(40,513)	-14.65%	Large commercial customer reduction in water used offset with rate increase	
610-34452	METERED SALES - INDUSTRIAL	1,389,567	1,544,000	1,637,661	1,637,661	1,255,286	1,695,000	1,750,000	112,339	6.86%	Sewer Rate increase and number of customers increase	
610-34464	METERED SALES - PUBLIC AUTH.	480,602	416,987	254,921	254,921	269,219	285,000	307,000	52,079	20.43%	Increase from Water Utility charged @ correct rate less expected decrease for NE Landfill site	
610-34470	FORFEITED DISCOUNTS(PENALTIES)	7,512	7,934	7,000	7,000	4,717	6,860	7,000	-	0.00%		
610-34471	LATERAL NON-COMPLIANCE FEE	3,600	3,600	3,600	3,600	2,500	3,250	3,000	(600)	-16.67%	Currently five accounts billed \$50/month	
610-34474	SURCHARGE (25%)	62,461	41,662	42,650	42,650	3,590	7,200	7,200	(35,450)	-83.12%	Landfill NE sites hauled	
610-34475	OTHER OPERATING REVENUE	-	-	200	200	-	-	-	(200)	-100.00%		
610-34901	OTHER CHARGES FOR SERVICES	3,623	393	2,000	2,000	306	600	-	(2,000)	-100.00%	Sewer Jetter charges to Kimberly - larger repairs in 2023 and 2024; replacing 2026 VLC owned	
610-36101	INTEREST ON INVESTMENTS	151,570	210,009	30,000	30,000	164,863	200,000	50,000	20,000	66.67%	Declining cash balances, market fluctuations	
610-37901	INTEREST ON SPECIAL ASSMT	283	1,412	1,800	1,800	291	1,800	1,200	(600)	-33.33%		
610-39500	GAIN/LOSS ON INVESTMENTS	37,503	39,345	-	-	39,292	37,022	-	-	#DIV/0!		
610-39521	MISC NON OPERATING INC-UTILIT	121,816	1,537	1,006	1,006	1,006	1,006	509	(497)	-49.40%	Amortization of Debt Premium, PCB settlement and Landfill reimbursement of legal/other	
610-39600	CAPITAL CONTRIBUTIONS	383,013	366,527	978,000	978,000	-	978,000	-	(978,000)	-100.00%	23 Randolph, 24 Evergreen Drive Phase III; Founders Estate; 25 Evantra	
Total Sewer Revenues and Sources of Funds		4,329,477	4,287,066	4,749,204	4,749,204	3,051,902	4,963,338	3,945,009	(804,195)	-16.93%	Across the board 4% sewer rate increase as planned due to interceptor project	
Sewer Capital												
<i>Miami Circle</i>												
610-51109-101	FULL-TIME WAGES	-	-	2,094	2,094	1,880	2,094	9,890	7,796	372.30%	2026 Capital Project	
610-51109-103	SOCIAL SECURITY	-	-	160	160	132	160	755	595	371.88%		
610-51109-104	RETIREMENT	-	-	146	146	131	146	710	564	386.30%		
610-51109-105	HEALTH INSURANCE	-	-	588	588	558	588	2,687	2,099	356.97%		
610-51109-107	LIFE INSURANCE	-	-	1	1	1	1	4	3	300.00%		
610-51109-108	DENTAL INSURANCE	-	-	38	38	36	38	176	138	363.16%		
610-51109-109	DISABILITY INSURANCE	-	-	5	5	4	5	20	15	300.00%		
610-51109-263	CONSTRUCTION	-	-	-	-	-	-	524,758	524,758	#DIV/0!		
<i>Orchard Lane</i>												
610-51110-101	FULL-TIME WAGES	-	-	411	411	430	430	4,082	3,671	893.19%	2027 Capital Project	
610-51110-103	SOCIAL SECURITY	-	-	31	31	31	31	314	283	912.90%		
610-51110-104	RETIREMENT	-	-	29	29	30	29	293	264	910.34%		
610-51110-105	HEALTH INSURANCE	-	-	111	111	95	111	1,234	1,123	1011.71%		
610-51110-107	LIFE INSURANCE	-	-	-	-	0	-	2	2	#DIV/0!		
610-51110-108	DENTAL INSURANCE	-	-	7	7	6	7	84	77	1100.00%		
610-51110-109	DISABILITY INSURANCE	-	-	-	-	1	-	8	8	#DIV/0!		
610-51110-204	CONTRACTUAL SERVICES	-	-	7,650	7,650	-	7,650	-	(7,650)	-100.00%	Televising pipe inspection, soil borings	
<i>Bittersweet Court</i>												
610-51114-101	FULL-TIME WAGES	-	-	1,234	1,234	194	1,234	632	(602)	-48.78%	2027 Capital Project	
610-51114-103	SOCIAL SECURITY	-	-	95	95	14	95	48	(47)	-49.47%		
610-51114-104	RETIREMENT	-	-	85	85	14	85	45	(40)	-47.06%		
610-51114-105	HEALTH INSURANCE	-	-	344	344	41	344	191	(153)	-44.48%		
610-51114-107	LIFE INSURANCE	-	-	-	-	0	-	-	-	#DIV/0!		
610-51114-108	DENTAL INSURANCE	-	-	21	21	2	21	13	(8)	-38.10%		
610-51114-109	DISABILITY INSURANCE	-	-	2	2	0	2	1	(1)	-50.00%		
610-51114-204	CONTRACTUAL SERVICES	-	-	850	850	-	850	-	(850)	-100.00%	Televising pipe inspection, soil borings	
<i>Arthur Street</i>												
610-51234-101	FULL-TIME WAGES	-	-	1,028	1,028	1,084	1,084	3,367	2,339	227.53%	2026 Capital Project	
610-51234-103	SOCIAL SECURITY	-	-	79	79	76	76	256	177	224.05%		
610-51234-104	RETIREMENT	-	-	71	71	75	75	241	170	239.44%		
610-51234-105	HEALTH INSURANCE	-	-	280	280	315	315	867	587	209.64%		
610-51234-107	LIFE INSURANCE	-	-	-	-	0	-	1	1	#DIV/0!		
610-51234-108	DENTAL INSURANCE	-	-	17	17	20	20	56	39	229.41%		
610-51234-109	DISABILITY INSURANCE	-	-	2	2	2	2	7	5	250.00%		
610-51234-263	CONSTRUCTION	-	-	-	-	-	-	99,205	99,205	#DIV/0!		
<i>Founders Estate</i>												
610-51235-101	FULL-TIME WAGES	-	-	934	934	560	934	-	(934)	-100.00%	Project Complete	
610-51235-103	SOCIAL SECURITY	-	-	72	72	42	72	-	(72)	-100.00%		
610-51235-104	RETIREMENT	-	-	64	64	39	64	-	(64)	-100.00%		
610-51235-105	HEALTH INSURANCE	-	-	247	247	87	247	-	(247)	-100.00%		
610-51235-107	LIFE INSURANCE	-	-	-	-	0	-	-	-	#DIV/0!		
610-51235-108	DENTAL INSURANCE	-	-	17	17	20	20	-	(20)	-100.00%		
610-51235-109	DISABILITY INSURANCE	-	-	2	2	2	2	-	(16)	-100.00%		
610-51235-263	CONSTRUCTION	-	-	-	-	-	-	-	(1)	-100.00%		
<i>County OO Sanitary Lining</i>												
610-51236-101	FULL-TIME WAGES	-	-	7,381	7,381	3,417	7,381	631	(6,750)	-91.45%	2025 Project	
610-51236-103	SOCIAL SECURITY	-	-	566	566	255	566	48	(518)	-91.52%		
610-51236-104	RETIREMENT	-	-	511	511	242	511	45	(466)	-91.19%		
610-51236-105	HEALTH INSURANCE	-	-	1,828	1,828	766	1,828	78	(1,750)	-95.73%		
610-51236-107	LIFE INSURANCE	-	-	3	3	1	3	-	(3)	-100.00%		
610-51236-108	DENTAL INSURANCE	-	-	111	111	45	111	3	(108)	-97.30%		
610-51236-109	DISABILITY INSURANCE	-	-	15	15	7	15	1	(14)	-93.33%		
610-51236-110	OVERTIME	-	-	-	-	61	61	-	-	#DIV/0!		
610-51236-204	CONTRACTUAL SERVICES	-	-	-	-	322	322	-	-	#DIV/0!		
610-51236-263	CONSTRUCTION	-	-	73,585	89,000	213	89,000	-	(73,585)	-100.00%		

2026 ADOPTED BUDGET

ACCOUNT NUMBER	ACCOUNT TITLE	AMENDED							INCREASE (DECREASE) 2025	% CHANGE 2025	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 3% AND \$1,000 ORANGE HIGHLIGHT AND BLUE
		ACTUAL 2023	ACTUAL 2024	BUDGET 2025	BUDGET 2025	YTD 2025	ESTIMATED 2025	BUDGET 2026			
<i>Fox Valley Tool and Die</i>											
610-51244-101	FULL-TIME WAGES	-	-	-	-	406	406	-	-	#DIV/0!	
610-51244-103	SOCIAL SECURITY	-	-	-	-	30	30	-	-	#DIV/0!	
610-51244-104	RETIREMENT	-	-	-	-	28	28	-	-	#DIV/0!	
610-51244-105	HEALTH INSURANCE	-	-	-	-	75	75	-	-	#DIV/0!	
610-51244-107	LIFE INSURANCE	-	-	-	-	0	-	-	-	#DIV/0!	
610-51244-108	DENTAL INSURANCE	-	-	-	-	4	4	-	-	#DIV/0!	
610-51244-109	DISABILITY INSURANCE	-	-	-	-	1	1	-	-	#DIV/0!	
610-51244-110	OVERTIME	-	-	-	-	-	-	-	-	#DIV/0!	
<i>Biscayne Drive</i>											
610-51249-101	FULL-TIME WAGES	-	-	-	-	-	-	505	505	#DIV/0!	
610-51249-103	SOCIAL SECURITY	-	-	-	-	-	-	40	40	#DIV/0!	
610-51249-104	RETIREMENT	-	-	-	-	-	-	36	36	#DIV/0!	
610-51249-105	HEALTH INSURANCE	-	-	-	-	-	-	145	145	#DIV/0!	
610-51249-107	LIFE INSURANCE	-	-	-	-	-	-	-	-	#DIV/0!	
610-51249-108	DENTAL INSURANCE	-	-	-	-	-	-	10	10	#DIV/0!	
610-51249-109	DISABILITY INSURANCE	-	-	-	-	-	-	1	1	#DIV/0!	
610-51249-204	CONTRACTUAL SERVICES	-	-	-	-	-	-	5,750	5,750	#DIV/0!	
<i>Lilac Lane</i>											
610-51250-101	FULL-TIME WAGES	-	-	-	-	-	-	505	505	#DIV/0!	
610-51250-103	SOCIAL SECURITY	-	-	-	-	-	-	40	40	#DIV/0!	
610-51250-104	RETIREMENT	-	-	-	-	-	-	36	36	#DIV/0!	
610-51250-105	HEALTH INSURANCE	-	-	-	-	-	-	145	145	#DIV/0!	
610-51250-107	LIFE INSURANCE	-	-	-	-	-	-	-	-	#DIV/0!	
610-51250-108	DENTAL INSURANCE	-	-	-	-	-	-	10	10	#DIV/0!	
610-51250-109	DISABILITY INSURANCE	-	-	-	-	-	-	1	1	#DIV/0!	
610-51250-204	CONTRACTUAL SERVICES	-	-	-	-	-	-	4,725	4,725	#DIV/0!	
Total Sewer Capital Expenses		-	-	100,713	116,128	11,780	117,169	662,702	561,989	558.01%	
<i>Sewer Financing</i>											
610-53610-403	DEPRECIATION	249,404	259,753	255,000	255,000	191,250	264,000	268,000	13,000	5.10%	Addition of assets
610-53610-409	PAYMENT IN LIEU OF TAX	7,933	8,508	8,000	8,000	5,850	8,500	8,500	500	6.25%	
610-53610-427	INTEREST ON LONG TERM DEBT	4,600	3,400	2,400	2,400	2,225	2,225	1,350	(1,050)	-43.75%	Declining balance of debt
610-53610-428	DEBT DISCOUNT AMORTIZATION	718	718	718	718	718	718	760	42	5.85%	
Total Sewer Financing		262,655	272,379	266,118	266,118	200,043	275,443	278,610	12,492	4.69%	
<i>Sewer Treatment</i>											
610-53611-204	CONTRACTUAL SERVICES	1,285	1,551	2,400	2,400	1,254	1,875	2,400	-	0.00%	Projected increase, 2025 actual will be less than budgeted
610-53611-225	HOV METRO DISPOSAL FEES	2,487,107	2,268,003	2,375,000	2,375,000	1,607,110	2,295,700	2,430,000	55,000	2.32%	Projected Volume assuming NE Landfill/OH Snap hauled & rate increase HOVMSD
Total Sewer Treatment		2,488,392	2,269,553	2,377,400	2,377,400	1,608,364	2,297,575	2,432,400	55,000	2.31%	
<i>Sewer Collection</i>											
610-53612-101	FULL-TIME WAGES	107,966	86,920	133,460	133,460	70,061	133,460	114,527	(18,933)	-14.19%	Staff allocation
610-53612-102	PART-TIME WAGES	-	-	500	500	-	500	-	(500)	-100.00%	
610-53612-103	SOCIAL SECURITY	7,906	6,216	10,286	10,286	5,041	10,286	8,797	(1,489)	-14.48%	
610-53612-104	RETIREMENT	7,168	5,814	9,248	9,248	4,845	9,248	8,220	(1,028)	-11.12%	
610-53612-105	HEALTH INSURANCE	25,736	23,565	39,331	39,331	21,098	39,331	33,032	(6,299)	-16.02%	
610-53612-107	LIFE INSURANCE	56	44	67	67	31	67	47	(20)	-29.85%	
610-53612-108	DENTAL INSURANCE	2,165	1,742	2,485	2,485	1,331	2,485	2,280	(205)	-8.25%	
610-53612-109	DISABILITY INSURANCE	219	188	265	265	135	265	228	(37)	-13.96%	
610-53612-110	OVERTIME	87	476	500	500	27	500	500	-	0.00%	
610-53612-204	CONTRACTUAL SERVICES	10,672	6,098	15,400	15,400	7,374	12,065	15,500	100	0.65%	
610-53612-209	TELEPHONE LOCATES	6,405	3,755	5,000	5,000	5,395	5,395	5,125	125	2.50%	
610-53612-210	EQUIPMENT RENTAL	-	-	250	250	-	250	250	-	0.00%	
610-53612-211	RAILROAD EASEMENT	380	380	380	380	380	380	-	-	0.00%	
610-53612-212	CLOTHING ALLOWANCE	501	406	406	406	174	298	379	(27)	-6.65%	
610-53612-213	SAFETY EQUIPMENT	86	140	500	500	26	250	500	-	0.00%	
610-53612-216	CONSTRUCTION MATERIALS	-	-	2,000	2,000	371	636	2,050	50	2.50%	
610-53612-218	OPERATIONAL SUPPLIES	416	317	400	400	168	250	400	-	0.00%	
610-53612-221	SMALL EQUIPMENT	981	-	5,000	10,000	-	10,000	5,000	-	0.00%	
610-53612-227	PUBLIC INFORMATION	-	-	100	100	-	100	100	-	0.00%	
610-53612-247	VEHICLE	13,947	4,038	14,500	14,500	3,130	14,500	14,863	363	2.50%	
610-53612-249	UTILITIES	779	607	700	700	-	700	-	-	0.00%	
610-53612-251	MAINTENANCE OF MAINS	4,199	2,397	3,000	3,000	2,250	3,858	4,000	1,000	33.33%	
610-53612-253	MAINTENANCE OF METERS	9,449	14,547	7,700	7,700	4,835	7,144	7,854	154	2.00%	
610-53612-256	MAINTENANCE-I & I	559	13,000	15,400	15,400	6,255	15,400	15,350	(50)	-0.32%	
610-53612-301	NEW EQUIPMENT	-	-	-	-	37,155	37,155	480,000	480,000	#DIV/0!	2025: Nestle Meter reimbursement; 2026 Sewer Jetter Replacement (120K Water)
Total Sewer Collection		199,675	170,650	266,878	271,878	170,081	304,523	720,082	453,204	169.82%	

2026 ADOPTED BUDGET

ACCOUNT NUMBER	ACCOUNT TITLE	AMENDED							INCREASE (DECREASE) 2025	% CHANGE 2025	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 3% AND \$1,000 ORANGE HIGHLIGHT AND BLUE	
		ACTUAL 2023	ACTUAL 2024	BUDGET 2025	BUDGET 2025	YTD 2025	ESTIMATED 2025	BUDGET 2026			BUDGET	BUDGET
Sewer Customer A/R												
610-53613-101	FULL-TIME WAGES	28,482	38,264	37,914	37,914	26,404	37,914	30,611	(7,303)	-19.26%	Staff turnover with replacement hired at lower rate	
610-53613-102	PART-TIME WAGES	4,576	568	-	-	-	-	-	-	-	#DIV/0!	
610-53613-103	SOCIAL SECURITY	2,306	2,682	2,923	2,923	1,914	2,923	2,363	(560)	-19.16%		
610-53613-104	RETIREMENT	2,115	2,530	2,656	2,656	1,852	2,656	2,226	(430)	-16.19%		
610-53613-105	HEALTH INSURANCE	12,278	13,338	14,664	14,664	9,807	14,664	6,722	(7,942)	-54.16%	New hire takes incentive vs health plan coverage	
610-53613-107	LIFE INSURANCE	23	24	24	24	15	24	20	(4)	-16.67%		
610-53613-108	DENTAL INSURANCE	685	615	602	602	492	602	555	(47)	-7.81%		
610-53613-109	DISABILITY INSURANCE	68	77	74	74	51	74	61	(13)	-17.57%		
610-53613-110	OVERTIME	130	364	300	300	248	300	300	-	0.00%		
610-53613-204	BILLING SERVICES	93,213	94,498	108,470	108,470	59,699	89,950	117,000	8,530	7.86%	MCO 2026 Contract increase 8.64% (adding .5 employee over 3 yr); Industrial sampling (\$25K)	
610-53613-226	POSTAGE	4,527	4,246	4,990	4,990	3,228	4,780	4,990	-	0.00%		
610-53613-228	SERVICE FEE/FINANCE CHARGE UT	3,782	4,122	4,200	4,200	3,207	4,278	4,305	105	2.50%		
Total Sewer Customer A/R		152,185	161,329	176,817	176,817	106,917	158,165	169,153	(7,664)	-4.33%		
Sewer Admin and General												
610-53614-101	FULL-TIME WAGES	56,786	73,956	76,566	76,566	56,538	76,566	81,437	4,871	6.36%	COLA and step impact, appropriate allocation of hours	
610-53614-103	SOCIAL SECURITY	4,206	5,440	5,856	5,856	4,187	5,856	6,227	371	6.34%		
610-53614-104	RETIREMENT	25,373	2,773	5,318	5,318	3,636	5,318	5,860	542	10.19%		
610-53614-105	HEALTH INSURANCE	9,009	12,195	12,621	12,621	12,238	12,621	16,571	3,950	31.30%	Employee elections changes	
610-53614-107	LIFE INSURANCE	21	27	27	27	19	27	26	(1)	-3.70%		
610-53614-108	DENTAL INSURANCE	769	856	836	836	645	836	961	125	14.95%		
610-53614-109	DISABILITY INSURANCE	121	154	152	152	107	152	160	8	5.26%		
610-53614-110	OVERTIME	27	28	-	-	-	-	-	-	#DIV/0!		
610-53614-201	TRAINING & CONFERENCE	162	-	750	750	676	750	768	18	2.40%		
610-53614-203	TELEPHONE	2,912	2,075	2,364	2,364	915	2,200	2,364	-	0.00%		
610-53614-204	CONTRACTUAL SERVICES	9,933	20,120	12,378	15,378	13,970	15,378	12,687	309	2.50%		
610-53614-205	EQUIPMENT REPAIR	34	-	450	450	-	400	475	25	5.56%		
610-53614-206	OFFICE SUPPLIES	2,207	2,131	2,510	2,510	1,790	2,475	2,530	20	0.80%		
610-53614-207	PRINTING & REPRODUCTION	2,458	2,015	2,800	2,800	1,427	2,400	2,450	(350)	-12.50%		
610-53614-208	BOOKS, SUBSCRIPTIONS	7,830	7,351	9,900	9,900	8,788	8,788	10,147	247	2.49%		
610-53614-211	FOOD & PROVISIONS	61	26	50	50	44	50	50	-	0.00%		
610-53614-212	CLOTHING ALLOWANCE	-	224	224	224	224	224	224	-	0.00%		
610-53614-213	SAFETY EQUIP/PROGRAM	1,363	1,481	1,350	1,350	1,969	2,000	1,800	450	33.33%		
610-53614-218	OPERATIONAL SUPPLIES	392	689	500	500	994	1,000	1,000	500	100.00%		
610-53614-221	SMALL EQUIPMENT	16	13,211	270	270	-	260	292	22	8.15%		
610-53614-226	POSTAGE	98	244	300	300	261	290	305	5	1.67%		
610-53614-227	PUBLIC INFORMATION	-	-	100	100	-	100	100	-	0.00%		
610-53614-229	INVESTMENT SERVICES	3,667	5,217	3,800	3,800	3,603	4,705	4,800	1,000	26.32%		
610-53614-230	WORKERS COMPENSATION	8,037	5,760	6,952	6,952	5,385	5,385	5,600	(1,352)	-19.45%	Experience modification stabilization offset by increase in rates	
610-53614-231	PROPERTY & LIABILITY INSURANCE	26,003	27,020	28,439	28,439	27,097	27,098	28,453	14	0.05%		
610-53614-239	RENT	8,628	8,632	8,177	8,177	6,129	8,177	8,632	455	5.56%		
610-53614-242	CUSTODIAL BLDG REPAIR/MAINT	10,829	1,017	4,850	4,850	2,170	4,700	4,850	-	0.00%		
610-53614-243	CUSTODIAL-CONTRACTUAL	8,030	8,468	8,842	8,842	5,845	8,830	9,034	192	2.17%		
610-53614-244	CUSTODIAL-OPERATIONAL SUPPLIES	498	376	660	660	423	575	669	9	1.36%		
610-53614-245	CUSTODIAL-EQUIP REPAIR/MAINT	1,358	959	1,615	1,615	809	1,475	1,631	16	0.99%		
610-53614-249	BUILDING UTILITIES	12,663	11,133	14,148	14,148	9,553	14,000	15,302	1,154	8.16%	Based on 2024 ACFR Property Base - 31% GF, 19% Sewer, 17% Water and 33% Storm	
610-53614-262	LEGAL/AUDIT	26,214	13,651	18,000	18,000	8,280	14,000	12,000	(6,000)	-33.33%	Landfill billing disputes settled/Audit/Customer open records and complaints	
Total Sewer Admin and General		229,707	227,227	230,805	233,805	177,722	226,636	237,405	6,600	2.86%	NOTE: ALLOCATION TO UTILITIES SEPTEMBER NOT COMPLETED (70% 2022-2024; 67% 2025)	
Total Sewer Capital and Operating Expenses		3,332,615	3,101,137	3,418,731	3,442,146	2,274,908	3,379,511	4,500,352	1,081,621	31.64%		
SEWER NET REVENUES/SOURCES (EXPENSES/USES)		996,862	1,185,928	1,330,473	1,307,058	776,994	1,583,827	(555,343)	(1,885,816)	-141.74%		

**VILLAGE OF LTTL CHUTE
SEWER UTILITY**

	AMENDED						
	<u>ACTUAL 2023</u>	<u>ACTUAL 2024</u>	<u>BUDGET 2025</u>	<u>BUDGET 2025</u>	<u>ACTUAL 2025</u>	<u>ESTIMATED 2025</u>	<u>BUDGET 2026</u>
OPERATING REVENUES							
Charges for Services	3,627,779	3,660,301	3,731,198	3,731,198	2,841,733	3,738,650	3,886,300
Other	7,512	7,934	7,200	7,200	4,717	6,860	7,000
Total Operating Revenue	3,635,291	3,668,236	3,738,398	3,738,398	2,846,450	3,745,510	3,893,300
OPERATING EXPENSES							
Operation and Maintenance	3,069,960	2,828,758	3,051,900	3,059,900	2,063,085	2,986,899	3,079,040
Depreciation	249,404	259,753	255,000	255,000	191,250	264,000	268,000
Total Operating Expenses	3,319,365	3,088,511	3,306,900	3,314,900	2,254,335	3,250,899	3,347,040
OPERATING INCOME	315,927	579,725	431,498	423,498	592,115	494,611	546,260
NON-OPERATING REVENUE (EXPENSES)							
Investment Income	189,360	250,769	31,800	31,800	204,446	238,822	51,200
Interest Expense	(5,318)	(4,118)	(3,118)	(3,118)	(2,943)	(2,943)	(2,110)
Other	121,816	1,537	1,006	1,006	1,006	1,006	509
Total Non-Operating Revenue (Expenses)	305,857	248,189	29,688	29,688	202,509	236,885	49,599
INCOME BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	621,785	827,913	461,186	453,186	794,624	731,496	595,859
CAPITAL CONTRIBUTIONS	383,013	366,527	978,000	978,000	-	978,000	-
TRANSFERS IN (OUT)	(7,933)	(8,508)	(8,000)	(8,000)	(5,850)	(8,500)	(8,500)
CHANGE IN NET POSITION	996,865	1,185,932	1,431,186	1,423,186	788,774	1,700,996	587,359
NET POSITION - BEGINNING OF YEAR AS RESTATED	18,403,752	19,400,617	20,586,549	20,586,549	20,586,549	20,586,549	22,287,545
NET POSITION - END OF YEAR	19,400,617	20,586,549	22,017,735	22,009,735	21,375,324	22,287,545	22,874,904
RECONCILIATION OF CHANGE IN NET POSITION TO NET CASH FROM OPERATING ACTIVITIES							
Change in Net Position	996,865	1,185,932	1,431,186	1,423,186	788,774	1,700,996	587,359
Noncash Items in Operating Income:							
Depreciation	249,404	259,753	255,000	255,000	191,250	264,000	268,000
Amortization	(121,098)	(819)	(288)	(288)	(288)	(288)	251
Capital Contributions	(383,013)	(366,527)	(978,000)	(978,000)	-	(978,000)	-
Long Term Debt	470,000	-	-	-	-	-	-
Fixed Assets	(279,999)	(23,865)	(100,713)	(116,128)	(11,780)	(117,169)	(1,142,702)
Principal Repayment	(42,079)	(41,537)	(35,000)	(35,000)	(35,000)	(35,000)	(45,000)
NET CHANGE	890,080	1,012,937	572,185	548,770	932,956	834,539	(332,092)

**VILLAGE OF LTITLE CHUTE
SEWER UTILITY**

				AMENDED			
	<u>ACTUAL 2023</u>	<u>ACTUAL 2024</u>	<u>BUDGET 2025</u>	<u>BUDGET 2025</u>	<u>ACTUAL 2025</u>	<u>ESTIMATED 2025</u>	<u>BUDGET 2026</u>
KEY RATIOS							
Debt Coverage Ratio		16.28	23.52	15.50	15.32	21.31	21.52
<1 Insufficient							18.67
1.00 - 1.25 Adequate							
1.26-1.50 Good							
>1.50 Strong							
Days Cash on Hand		539	647	704	704	716	716
<30 Days Insufficient							640
30 to 60 Days Adequate							
60 to 120 Days Good							
>120 Days Strong							
Debt to Plant		1%	1%	0%	0%	0%	0%
<40 Low							
40% to 60% Moderate							
60% to 80% Moderately High							
>80% High							
System Profit		34%	39%	45%	45%	34%	52%
Return on Rate Base		6.80%	7.99%	9.94%	9.88%	5.48%	11.81%
							3.92%

VILLAGE OF LITTLE CHUTE 2026 BUDGET
SEWER UTILITY
DEBT SCHEDULE

2019 Refunding

<u>Year</u>	<u>Sanitary</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2026	45,000.00	1,350.00	46,350.00
	<u>45,000.00</u>	<u>1,350.00</u>	<u>46,350.00</u>

TOTAL DEBT

<u>Year</u>	<u>Sanitary</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2026	45,000.00	1,350.00	46,350.00
	<u>45,000.00</u>	<u>1,350.00</u>	<u>46,350.00</u>

CATEGORY	Utility
DEPARTMENT	Water
ACCOUNT ORGANIZATION	620

MISSION:

To safeguard public health and enhance quality of life in Little Chute by delivering clean, reliable water through efficient operations, regulatory compliance, and responsible stewardship of resources.

PERFORMANCE MEASUREMENTS

	Actual 2023	Actual 2024	Projected 2025	Target 2026
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	835	1,404	2,145	2,705
Complete Leak Detection on All Hydrants	-	-	100%	100%
Complete Leak Detection on 20% off all Curb Boxes	-	-	New	100%
Deploy Leak Detection Loggers on 25% off all Main Valves	-	-	10%	100%
Replace all 1.5" and 2" meters (75 total) that currently do not meet NL standards (No Lead)	-	-	New	100%
Operate/Inspect ½ of all Distribution Valves	-	-	100%	100%

2026 GOALS

1. Complete scheduled tasks on time.
2. Complete over 700-meter changes including cellular endpoint conversions.
3. 100% Compliance with all DNR/EPA reporting and sampling requirements.
4. Complete water rate study.
5. Develop program to replace all private and public lead services in the next ten years.
6. Deploy an extensive leak detection program, with goal of being below 10% unaccounted water loss.
7. Per information from the 2025 Water System Evaluation: Prioritize and develop 5-, 10- and 20-year plans to provide safe and reliable water.
8. Analysis and improve efficiency out of the (9) softener vessels.

SIGNIFICANT PROGRAM/COST CHANGES

1. Increase meter and meter radio change outs for the next 4 years, replacing 15 to 20-year-old expiring meter radio heads.

2. Last 5-Year Increases:
 - a. 340 meters or a 7.2% increase
 - b. 167 million gallons per year or a 40.2% increase

PERSONNEL CHANGES/JUSTIFICATION

MCO contract includes a .5 FTE increase over three-year contract.

2025 ACHIEVEMENTS

1. Completed 100% of new DNR required lead service inventory audit.
2. Completed Part 2, UCMR5 (sample collection for thirty 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 review of 2025 Water Evaluation, development of a priority list of needs and outlaying these needs over the next several years.
4. Identified 100% of Public or Village owned water services.

CAPITAL OUTLAY

1. Arthur Street Water Main Replacement
2. Miami Circle Water Main Replacement
3. Water Treatment: Corrosion control, Air Compressor Motor Well # 1, Piping inlets Well #1 and Pump # 2, Pump # 2 Roof replacement and Well # 4 Roof replacement.
4. Water Distribution: Cellular meter conversion continued, new hydrants, Tower # 1 Generator, portable meter tester and Tower # 2 Altitude Valve.

2026 ADOPTED BUDGET

ACCOUNT NUMBER	ACCOUNT TITLE	AMENDED							INCREASE (DECREASE) 2025	% CHANGE 2025	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 3% AND \$1,000 ORANGE HIGHLIGHT AND BLUE	
		ACTUAL 2023	ACTUAL 2024	BUDGET 2025	BUDGET 2025	YTD 2025	ESTIMATED 2025	BUDGET 2026			BUDGET	BUDGET
WATER UTILITY												
620-32280	WELL PERMIT	800	700	900	900	1,700	1,700	1,000	100	11.11%	Removal of 1401 E Evergreen, Addition of Lexington wells plus back bill	
620-32290	WATER LATERAL PERMIT	270	400	500	500	550	550	3,600	3,100	620.00%	Founders Estates/Evantra/Condo Development	
620-34449	RESIDENTIAL-MULTI FAMILY	135,260	140,760	140,000	140,000	107,093	142,000	145,000	5,000	3.57%	Recent development adding multifamily	
620-34450	METERED SALES - RESIDENTIAL	951,921	931,392	930,000	930,000	707,661	940,000	940,000	10,000	0.08%		
620-34451	METERED SALES - COMMERCIAL	184,182	167,542	165,000	165,000	123,411	163,000	165,000	-	0.00%		
620-34452	METERED SALES - INDUSTRIAL	707,294	804,942	720,000	720,000	706,562	900,000	875,000	155,000	21.53%	Agropur increased use with new plant	
620-34462	PRIVATE FIRE PROTECTION	72,771	72,834	70,000	70,000	54,829	70,000	70,000	-	0.00%		
620-34463	PUBLIC FIRE PROTECTION	428,471	430,467	450,000	450,000	323,995	432,000	432,000	(18,000)	-4.00%	2025 Budget too aggressive	
620-34464	METERED SALES - PUBLIC AUTH.	61,176	49,593	45,000	45,000	52,356	59,000	55,000	10,000	22.22%	Village use up - pool	
620-34470	FORFEITED DISCOUNTS(PENALTIES)	6,750	6,496	6,800	6,800	3,993	6,900	6,900	100	1.47%		
620-34471	MISCELLANEOUS CHARGES	350	425	400	400	200	400	400	-	0.00%		
620-34472	TOWER LEASE	58,692	60,453	61,000	61,000	46,481	61,500	62,500	1,500	2.46%		
620-34473	RECONNECTION FEE	520	-	520	520	-	240	240	(280)	-53.85%		
620-34475	OTHER OPERATING REVENUE	10,331	15,947	6,100	6,100	11,429	15,000	15,000	8,900	145.90%	Maint of Meters Sewer, Bulk Water use up	
620-34521	MISC NON OPERATING INC-UTILIT	-	-	-	-	3,152	3,152	-	-	0.00%		
620-36101	INTEREST ON INVESTMENTS	27,909	50,920	10,000	10,000	30,392	31,000	10,000	-	0.00%		
620-37902	SPECIAL CHARGES - INTEREST	105	-	150	150	-	150	100	(50)	-33.33%		
620-38621	DAMAGE TO VILLAGE PROPERTY	401	1,511	-	-	668	668	500	500	#DIV/0!		
620-39500	GAIN/LOSS ON INVESTMENTS	15,330	14,052	-	-	14,033	5,000	-	-	#DIV/0!		
620-39520	PREMIUM AMORTIZATION	9,440	12,352	9,892	9,892	9,892	7,512	(2,380)	-24.06%	Declines as debt is paid off		
620-39600	CAPITAL CONTRIBUTIONS	595,783	356,138	866,000	907,326	-	907,326	228,333	(637,667)	-73.63%	23 Randolph, 24 Evergreen III, Water Twr, Founders Est; 25 Evantra, 2026 Condo Development	
Total Water Utility Revenues and Sources of Funds		3,267,754	3,116,923	3,482,262	3,523,588	2,198,397	3,749,478	3,018,085	(464,177)	-13.33%		
Water Capital Projects												
<i>Miami Circle</i>												
620-51109-101	FULL-TIME WAGES	-	-	2,094	2,094	2,351	2,351	9,890	7,796	372.30%	Project Construction in 2026	
620-51109-103	SOCIAL SECURITY	-	-	160	160	165	165	755	595	371.88%		
620-51109-104	RETIREMENT	-	-	146	146	163	163	710	564	386.30%		
620-51109-105	HEALTH INSURANCE	-	-	588	588	689	689	2,687	2,099	356.97%		
620-51109-107	LIFE INSURANCE	-	-	1	1	1	1	4	3	300.00%		
620-51109-108	DENTAL INSURANCE	-	-	38	38	44	44	176	138	363.16%		
620-51109-109	DISABILITY INSURANCE	-	-	5	5	4	5	20	15	300.00%		
620-51109-263	CONSTRUCTION	-	-	-	-	-	-	700,758	700,758	#DIV/0!		
<i>Orchard Lane</i>												
620-51110-101	FULL-TIME WAGES	-	-	411	411	348	411	4,082	3,671	893.19%	Project Planning	
620-51110-103	SOCIAL SECURITY	-	-	31	31	25	31	314	283	912.90%		
620-51110-104	RETIREMENT	-	-	29	29	24	29	293	264	910.34%		
620-51110-105	HEALTH INSURANCE	-	-	111	111	78	111	1,234	1,123	1011.71%		
620-51110-107	LIFE INSURANCE	-	-	-	-	0	-	2	2	#DIV/0!		
620-51110-108	DENTAL INSURANCE	-	-	7	7	5	7	84	77	1100.00%		
620-51110-109	DISABILITY INSURANCE	-	-	-	-	1	-	8	8	#DIV/0!		
620-51110-204	CONTRACTUAL SERVICES	-	-	350	350	-	350	-	(350)	-100.00%	Soil borings in 2025	
<i>Bittersweet Court</i>												
620-51114-101	FULL-TIME WAGES	-	-	1,234	1,234	153	1,234	632	(602)	-48.78%	Project Planning	
620-51114-103	SOCIAL SECURITY	-	-	95	95	11	95	48	(47)	-49.47%		
620-51114-104	RETIREMENT	-	-	85	85	11	85	45	(40)	-47.06%		
620-51114-105	HEALTH INSURANCE	-	-	344	344	33	344	191	(153)	-44.48%		
620-51114-107	LIFE INSURANCE	-	-	-	-	0	-	-	-	#DIV/0!		
620-51114-108	DENTAL INSURANCE	-	-	21	21	2	21	13	(8)	-38.10%		
620-51114-109	DISABILITY INSURANCE	-	-	2	2	0	2	1	(1)	-50.00%		
620-51114-204	CONTRACTUAL SERVICES	-	-	150	150	-	150	-	(150)	-100.00%	Soil borings in 2025	
<i>Arthur Street</i>												
620-51234-101	FULL-TIME WAGES	-	-	1,028	1,028	920	1,028	3,367	2,339	227.53%	Project Construction in 2026	
620-51234-103	SOCIAL SECURITY	-	-	79	79	65	79	256	177	224.05%		
620-51234-104	RETIREMENT	-	-	71	71	64	71	241	170	239.44%		
620-51234-105	HEALTH INSURANCE	-	-	280	280	274	280	867	587	209.64%		
620-51234-107	LIFE INSURANCE	-	-	-	-	0	-	1	1	#DIV/0!		
620-51234-108	DENTAL INSURANCE	-	-	17	17	18	17	56	39	229.41%		
620-51234-109	DISABILITY INSURANCE	-	-	2	2	2	2	7	5	250.00%		
620-51234-263	CONSTRUCTION	-	-	-	-	-	-	130,205	130,205	#DIV/0!		
<i>Founders Estate</i>												
620-51235-101	FULL-TIME WAGES	-	-	934	934	581	934	-	(934)	-100.00%	Project Complete	
620-51235-103	SOCIAL SECURITY	-	-	72	72	43	72	-	(72)	-100.00%		
620-51235-104	RETIREMENT	-	-	64	64	40	64	-	(64)	-100.00%		
620-51235-105	HEALTH INSURANCE	-	-	247	247	90	247	-	(247)	-100.00%		
620-51235-107	LIFE INSURANCE	-	-	-	-	0	-	-	-	#DIV/0!		
620-51235-108	DENTAL INSURANCE	-	-	16	16	4	16	-	(16)	-100.00%		
620-51235-109	DISABILITY INSURANCE	-	-	1	1	1	1	-	(1)	-100.00%		
620-51235-110	OVERTIME	-	-	-	-	-	-	-	-	#DIV/0!		

2026 ADOPTED BUDGET

ACCOUNT NUMBER	ACCOUNT TITLE	AMENDED							INCREASE (DECREASE) 2025	% CHANGE 2025	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 3% AND \$1,000 ORANGE HIGHLIGHT AND BLUE HIGHLIGHT IF LESS THAN 3% AND \$1,000
		ACTUAL 2023	ACTUAL 2024	BUDGET 2025	BUDGET 2025	YTD 2025	ESTIMATED 2025	BUDGET 2026			
<i>Holland Road Watermain Relocation</i>											
620-51239-101	FULL-TIME WAGES	-	-	-	-	3,766	3,766	421	421	#DIV/0!	Minor adjustment to culvert made avoiding conflict with existing watermain
620-51239-103	SOCIAL SECURITY	-	-	-	-	276	276	32	32	#DIV/0!	
620-51239-104	RETIREMENT	-	-	-	-	262	262	30	30	#DIV/0!	
620-51239-105	HEALTH INSURANCE	-	-	-	-	809	809	52	52	#DIV/0!	
620-51239-107	LIFE INSURANCE	-	-	-	-	2	2	-	-	#DIV/0!	
620-51239-108	DENTAL INSURANCE	-	-	-	-	46	45	2	2	#DIV/0!	
620-51239-109	DISABILITY INSURANCE	-	-	-	-	8	8	1	1	#DIV/0!	
620-51239-110	OVERTIME	-	-	-	-	-	-	-	-	#DIV/0!	
620-51239-263	CONSTRUCTION	-	-	-	45,918	-	5,000	-	-	#DIV/0!	
<i>Fox Valley Tool and Die</i>											
620-51244-101	FULL-TIME WAGES	-	-	-	-	201	201	-	-	#DIV/0!	Project complete
620-51244-103	SOCIAL SECURITY	-	-	-	-	14	14	-	-	#DIV/0!	
620-51244-104	RETIREMENT	-	-	-	-	14	14	-	-	#DIV/0!	
620-51244-105	HEALTH INSURANCE	-	-	-	-	50	50	-	-	#DIV/0!	
620-51244-107	LIFE INSURANCE	-	-	-	-	0	-	-	-	#DIV/0!	
620-51244-108	DENTAL INSURANCE	-	-	-	-	3	3	-	-	#DIV/0!	
620-51244-109	DISABILITY INSURANCE	-	-	-	-	0	-	-	-	#DIV/0!	
620-51244-110	OVERTIME	-	-	-	-	-	-	-	-	#DIV/0!	
<i>Biscayne Drive</i>											
620-51249-101	FULL-TIME WAGES	-	-	-	-	-	-	589	589	#DIV/0!	2028 Project
620-51249-103	SOCIAL SECURITY	-	-	-	-	-	-	44	44	#DIV/0!	
620-51249-104	RETIREMENT	-	-	-	-	-	-	42	42	#DIV/0!	
620-51249-105	HEALTH INSURANCE	-	-	-	-	-	-	162	162	#DIV/0!	
620-51249-107	LIFE INSURANCE	-	-	-	-	-	-	-	-	#DIV/0!	
620-51249-108	DENTAL INSURANCE	-	-	-	-	-	-	11	11	#DIV/0!	
620-51249-109	DISABILITY INSURANCE	-	-	-	-	-	-	1	1	#DIV/0!	
620-51249-110	OVERTIME	-	-	-	-	-	-	-	-	#DIV/0!	
620-51249-204	CONTRACTUAL SERVICES	-	-	-	-	-	-	750	750	#DIV/0!	
<i>Lilac Lane</i>											
620-51250-101	FULL-TIME WAGES	-	-	-	-	-	-	589	589	#DIV/0!	2028 Project
620-51250-103	SOCIAL SECURITY	-	-	-	-	-	-	44	44	#DIV/0!	
620-51250-104	RETIREMENT	-	-	-	-	-	-	42	42	#DIV/0!	
620-51250-105	HEALTH INSURANCE	-	-	-	-	-	-	162	162	#DIV/0!	
620-51250-107	LIFE INSURANCE	-	-	-	-	-	-	-	-	#DIV/0!	
620-51250-108	DENTAL INSURANCE	-	-	-	-	-	-	11	11	#DIV/0!	
620-51250-109	DISABILITY INSURANCE	-	-	-	-	-	-	1	1	#DIV/0!	
620-51250-110	OVERTIME	-	-	-	-	-	-	-	-	#DIV/0!	
620-51250-204	CONTRACTUAL SERVICES	-	-	-	-	-	-	925	925	#DIV/0!	
Total Water Capital Projects		-	8,713	54,631	11,662	19,549	860,858	852,145	9780.16%		
<i>Water Financing Expense</i>											
620-53600-403	DEPRECIATION	392,304	408,377	420,000	420,000	315,000	420,000	428,000	8,000	1.90%	
620-53600-404	DEPRECIATION CONTRIBUTED	105,818	108,058	110,000	110,000	82,350	110,000	112,000	2,000	1.82%	
620-53600-408	TAXES	2,149	3,297	2,800	2,800	2,873	3,300	3,300	500	17.86%	
620-53600-409	PAYMENT IN LIEU OF TAX	208,067	207,492	209,500	209,500	156,150	209,000	209,000	(500)	-0.24%	
620-53600-425	PSC ANNUAL DEFERRED CREDIT	(31,400)	(329)	-	-	-	-	-	-	#DIV/0!	PSC Regulatory Liability fully amortized in 2024
620-53600-427	INTEREST ON LONG TERM DEBT	44,192	58,039	51,084	51,084	40,820	52,999	67,605	16,521	32.34%	Increase for 2025 Debt Issue
620-53600-428	DEBT ISSUE COSTS/AMORTIZATION	9,611	781	511	511	510	510	510	(1)	-0.20%	
Total Water Financing Expense		730,741	785,715	793,895	793,895	597,703	795,809	820,415	26,520	3.34%	
<i>Water Source Expense</i>											
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	10,578	13,007	9,861	9,861	13,846	22,760	10,250	389	3.94%	
620-53604-221	SMALL EQUIPMENT	-	142	2,500	2,500	-	-	2,500	-	0.00%	
620-53604-257	MAINTENANCE-WELLS	3,198	2,168	5,000	5,000	3,467	3,800	6,900	1,900	38.00%	Annual WDNR Water Use Fee \$2.5K, CTW Spring Well Pump Inspection \$1K
620-53604-302	EQUIPMENT REPLACEMENT	-	-	60,000	92,500	19,012	19,012	-	(60,000)	-100.00%	Security \$10K in 2024, Staqndby VFD \$19K, Well # 4 VFD deferred until 2027
Total Water Source Expense		13,885	15,317	77,361	109,861	36,325	45,572	19,650	(57,711)	-74.60%	

2026 ADOPTED BUDGET

ACCOUNT NUMBER	ACCOUNT TITLE	AMENDED							INCREASE (DECREASE) 2025	% CHANGE 2025	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 3% AND \$1,000 ORANGE HIGHLIGHT AND BLUE HIGHLIGHT IF LESS THAN 3% AND \$1,000	
		ACTUAL 2023	ACTUAL 2024	BUDGET 2025	BUDGET 2025	YTD 2025	ESTIMATED 2025	BUDGET 2026			BUDGET	BUDGET
Pumping Expense												
620-53624-101	FULL-TIME WAGES	4,001	5,828	4,577	4,577	3,318	4,577	2,429	(2,148)	-46.93%	DPW Salary differential with retirement, hours allocation	
620-53624-103	SOCIAL SECURITY	334	381	350	350	233	350	186	(164)	-46.86%		
620-53624-104	RETIREMENT	267	378	318	318	231	318	175	(143)	-44.97%		
620-53624-105	HEALTH INSURANCE	443	1,210	1,054	1,054	793	1,054	534	(520)	-49.34%		
620-53624-107	LIFE INSURANCE	2	2	1	1	1	1	1	-	0.00%		
620-53624-108	DENTAL INSURANCE	64	85	68	68	51	68	36	(32)	-47.06%		
620-53624-109	DISABILITY INSURANCE	9	12	9	9	7	9	5	(4)	-44.44%		
620-53624-116	MCO ALLOCATED	38,644	44,794	39,444	39,444	44,702	56,124	53,000	13,556	34.37%	MCO 2026 Contract increase of 8.64% (adding .5 employee over three year contract)	
620-53624-221	SMALL EQUIPMENT	36	8	2,000	2,000	320	638	2,000	-	0.00%		
620-53624-248	GENERATOR FUEL AND MAINTENANCE	17,850	5,841	13,400	13,400	3,663	7,324	14,000	600	4.48%		
620-53624-249	POWER PURCHASED	181,916	186,571	182,773	182,773	150,380	184,000	188,000	5,227	2.86%		
620-53624-255	MAINTENANCE OF PLANT	5,175	2,709	6,500	6,500	4,571	9,140	6,000	(500)	-7.69%		
620-53624-302	EQUIPMENT REPLACEMENT	-	-	85,000	113,500	47,956	109,512	-	(85,000)	-100.00%	2025: Booster Pmps \$49K; SCADA Upgrade \$60K (expected to be carried over to 2026)	
Total Pumping Expense		248,740	247,819	335,494	363,994	256,225	373,115	266,366	(69,128)	-20.60%		
Water Treatment Expense												
620-53634-101	FULL-TIME WAGES	4,001	5,828	4,577	4,577	3,318	4,577	2,429	(2,148)	-46.93%	DPW Salary differential with retirement, hours allocation	
620-53634-103	SOCIAL SECURITY	334	381	350	350	233	350	186	(164)	-46.86%		
620-53634-104	RETIREMENT	267	378	318	318	231	318	175	(143)	-44.97%		
620-53634-105	HEALTH INSURANCE	443	1,210	1,054	1,054	793	1,054	534	(520)	-49.34%		
620-53634-107	LIFE INSURANCE	2	2	1	1	1	1	1	-	0.00%		
620-53634-108	DENTAL INSURANCE	64	85	68	68	51	68	36	(32)	-47.06%		
620-53634-109	DISABILITY INSURANCE	9	12	9	9	7	9	5	(4)	-44.44%		
620-53634-116	MCO ALLOCATED	48,962	53,070	54,235	54,235	44,086	45,440	90,000	35,765	65.94%	MCO 2026 Contract increase of 8.64% (adding .5 employee over three year contract)	
620-53634-204	CONSULTING	-	-	-	-	160	160	-	-	#DIV/0!		
620-53634-214	CHLORINE	20,784	27,554	26,085	26,085	18,126	24,262	24,852	(1,233)	-4.73%	3% increase in cost offset by less use per chemical analysis and optimization analysis	
620-53634-220	SODIUM SILICATE	89,403	100,084	99,892	99,892	79,842	103,810	113,754	13,862	13.88%		
620-53634-221	SMALL EQUIPMENT	1,239	1,190	2,500	2,500	737	737	2,500	-	0.00%		
620-53634-224	SALT	308,591	311,979	311,622	311,622	339,783	385,000	284,154	(27,468)	-8.81%	Pumping up, decrease in salt per ton cost of 5.4%, decrease in softener efficiency	
620-53634-225	SANITARY DISCHARGE	183,480	212,132	207,847	207,847	225,058	281,328	290,000	82,153	39.53%	Pumping up, sewer rate increase, decrease softener efficiency, addition of billable chlorides	
620-53634-255	MAINTENANCE OF PLANT	5,327	13,648	24,000	24,000	21,069	22,900	41,000	17,000	70.83%	\$21K for acid to clean resin, brine tank cleaning \$15K and general maintenance \$5K	
620-53634-302	EQUIPMENT REPLACEMENT	-	-	35,000	35,000	348	35,000	61,000	26,000	74.29%	Roof Pump # 2 \$10K & Well # 4 \$24K, Corrosion Cntrl \$13K, Air Comp \$4K, Piping Inlet \$10K	
Total Water Treatment Expense		662,904	727,552	767,558	767,558	733,842	905,014	910,626	143,068	18.64%		
Water Distribution Expense												
620-53644-101	FULL-TIME WAGES	22,686	19,364	21,601	21,601	14,816	21,601	19,499	(2,102)	-9.73%	DPW Salary differential with retirement, hours allocation	
620-53644-102	PART-TIME WAGES	1,447	979	1,500	1,500	735	1,500	1,500	-	0.00%		
620-53644-103	SOCIAL SECURITY	1,815	1,378	1,769	1,769	1,127	1,774	1,605	(164)	-9.27%		
620-53644-104	RETIREMENT	1,485	1,258	1,480	1,480	955	1,484	1,382	(98)	-6.62%		
620-53644-105	HEALTH INSURANCE	4,715	5,163	6,094	6,094	3,973	6,094	5,495	(599)	-9.83%		
620-53644-107	LIFE INSURANCE	10	9	8	8	6	8	7	(1)	-12.50%		
620-53644-108	DENTAL INSURANCE	395	349	370	370	257	370	371	1	0.27%		
620-53644-109	DISABILITY INSURANCE	47	41	41	41	27	41	38	(3)	-7.32%		
620-53644-110	OVERTIME	-	-	-	-	63	63	-	-	#DIV/0!		
620-53644-115	MCO CONTRACT	-	-	-	-	41,086	-	-	-	#DIV/0!	Clearing account - \$0 at year end. Amount prepaid for following month shows midyear	
620-53644-116	MCO - TANKS	9,270	15,450	24,652	24,652	7,478	8,380	10,000	(14,652)	-59.44%	MCO 2026 Contract increase of 8.64% (adding .5 employee over three year contract)	
620-53644-117	MCO - METERS	93,213	94,441	108,470	108,470	61,547	85,706	76,000	(32,470)	-29.93%		
620-53644-118	MCO - MAINS	103,022	99,613	83,818	83,818	78,311	111,836	90,428	6,610	7.89%		
620-53644-119	MCO - SERVICES	30,796	31,978	24,652	24,652	30,650	39,934	64,000	39,348	159.61%		
620-53644-120	MCO - HYDRANTS	37,727	32,226	39,444	39,444	29,459	37,142	50,000	10,556	26.76%		
620-53644-204	WATER TESTING	13,939	11,556	17,300	17,300	10,438	15,954	17,200	(100)	-0.58%		
620-53644-209	TELEPHONE LOCATES	14,204	10,059	15,000	15,000	11,151	12,688	15,000	-	0.00%		
620-53644-212	CLOTHING ALLOWANCE	120	-	-	-	-	-	40	40	#DIV/0!		
620-53644-213	SAFETY EQUIPMENT	-	289	1,000	1,000	373	744	1,025	25	2.50%		
620-53644-216	CONSTRUCTION MATERIALS	-	-	-	-	-	-	-	-	#DIV/0!		
620-53644-218	OPERATIONAL SUPPLIES	1,148	884	5,000	5,000	435	808	5,100	100	2.00%		
620-53644-221	SMALL EQUIPMENT	2,666	2,901	5,000	5,000	1,084	1,724	5,000	-	0.00%		
620-53644-225	SCADA	1,755	454	15,000	15,000	1,665	3,304	15,000	-	0.00%		
620-53644-247	VEHICLE	13,376	14,041	16,500	16,500	12,378	16,900	15,500	(1,000)	-6.06%		
620-53644-250	MAINTENANCE OF TANKS	7,770	3,504	40,000	40,000	2,806	28,612	360,150	320,150	800.38%	Reservoir # 4 inspection \$5K; general maintenance \$5K, paint tower #2 (\$350K)	
620-53644-251	MAINTENANCE OF MAINS	38,101	21,583	69,000	69,000	71,954	75,000	75,000	6,000	8.70%	Increase cost in materials and labor for repairing main breaks	
620-53644-252	MAINTENANCE OF SERVICES	9,345	4,673	25,000	25,000	12,083	15,740	22,000	(3,000)	-12.00%	Adjusting to historical use and expected need	
620-53644-253	MAINTENANCE OF METERS	2,736	9,052	5,000	5,000	8,371	8,371	5,000	-	0.00%		
620-53644-254	MAINTENANCE OF HYDRANTS	1,861	20,651	30,000	30,000	11,425	32,000	20,000	(10,000)	-33.33%	No painting of hydrant in 2026	
620-53644-255	BACKFLOW INSPECTION	-	2,234	250	250	-	-	250	-	0.00%		
620-53644-301	NEW EQUIPMENT	-	-	299,700	339,700	237,198	376,686	357,450	57,750	19.27%	Tower #1 Gen add \$5K; Meters \$295K, Tower Alt Valve \$29K, Hydrants \$15K, Mtr Tester \$13K	
Total Water Distribution Expense		413,649	404,130	857,649	897,649	651,850	904,464	1,234,040	376,391	43.89%		

2026 ADOPTED BUDGET

ACCOUNT NUMBER	ACCOUNT TITLE	AMENDED							INCREASE (DECREASE) 2025	% CHANGE 2025	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 3% AND \$1,000 ORANGE HIGHLIGHT AND BLUE	
		ACTUAL 2023	ACTUAL 2024	BUDGET 2025	BUDGET 2025	YTD 2025	ESTIMATED 2025	BUDGET 2026			BUDGET	BUDGET
Customer A/R Expense												
620-53904-101	FULL-TIME WAGES	28,482	38,428	37,914	37,914	26,404	37,914	28,574	(9,340)	-24.63%	Staff turnover hired at lower rate, different benefit elections	
620-53904-102	PART-TIME WAGES	4,576	568	-	-	-	-	-	-	#DIV/0!		
620-53904-103	SOCIAL SECURITY	2,306	2,682	2,923	2,923	1,914	2,923	2,208	(715)	-24.46%		
620-53904-104	RETIREMENT	2,115	2,530	2,656	2,656	1,852	2,656	2,079	(577)	-21.72%		
620-53904-105	HEALTH INSURANCE	12,278	13,338	14,664	14,664	9,807	14,664	6,079	(8,585)	-58.54%		
620-53904-107	LIFE INSURANCE	23	24	24	24	15	24	19	(5)	-20.83%		
620-53904-108	DENTAL INSURANCE	685	615	602	602	492	602	531	(71)	-11.79%		
620-53904-109	DISABILITY INSURANCE	68	77	74	74	51	74	58	(16)	-21.62%		
620-53904-110	OVERTIME	130	364	300	300	248	300	300	-	0.00%		
620-53904-201	TRAINING & CONFERENCES	-	-	1,000	1,000	270	800	1,000	-	0.00%		
620-53904-204	CONTRACTUAL SERVICES	300	-	2,100	2,100	-	-	-	(2,100)	-100.00%	Itron Support is budgeted in Administration - error in 2025	
620-53904-206	OFFICE SUPPLIES	1,479	1,429	1,750	1,750	935	1,600	1,750	-	0.00%		
620-53904-214	METER READING CELLULAR	6,921	13,665	19,320	19,320	15,318	20,164	25,323	6,003	31.07%	Cellular read costs - increased installation of cellular endpoints	
620-53904-226	POSTAGE	4,600	4,246	5,200	5,200	3,230	5,000	5,200	-	0.00%		
620-53904-228	SERVICE FEE/FINANCE CHARGE UT	3,782	4,122	4,175	4,175	3,207	4,278	4,400	225	5.39%	Credit card fees increasing via PSN Portal for customer payment	
Total Customer A/R Expense		67,745	82,089	92,702	92,702	63,743	90,999	77,521	(15,181)	-16.38%		
Admin and General Expense												
620-53924-101	FULL-TIME WAGES	36,052	54,479	55,735	55,735	39,834	55,735	59,775	4,040	7.25%	COLA and step impact, allocation of hours change	
620-53924-102	PART-TIME WAGES	-	550	-	-	-	-	-	-	#DIV/0!		
620-53924-103	SOCIAL SECURITY	2,867	4,142	4,415	4,415	3,068	4,415	4,574	159	3.60%		
620-53924-104	RETIREMENT	16,195	(2,038)	3,872	3,872	2,768	3,872	4,300	428	11.05%		
620-53924-105	HEALTH INSURANCE	5,729	8,685	8,757	8,757	9,537	9,537	12,115	3,358	38.35%	Staff election changes	
620-53924-107	LIFE INSURANCE	17	23	22	22	16	22	21	(1)	-4.55%		
620-53924-108	DENTAL INSURANCE	619	714	692	692	537	692	660	(32)	-4.62%		
620-53924-109	DISABILITY INSURANCE	78	110	111	111	83	111	118	7	6.31%		
620-53924-110	OVERTIME	-	57	-	-	-	-	-	-	#DIV/0!		
620-53924-112	COMMISSION PER DIEM	2,050	2,200	2,000	2,000	1,650	2,000	2,000	-	0.00%		
620-53924-201	TRAINING & CONFERENCE	100	1,045	3,000	3,000	1,044	2,800	3,000	-	0.00%		
620-53924-203	TELEPHONE	6,223	5,121	6,000	6,000	4,603	6,243	7,000	1,000	16.67%		
620-53924-204	CONTRACTUAL SERVICES	9,144	9,818	24,300	24,300	9,137	24,300	14,500	(9,800)	-40.33%	GIS \$10K, Village Hall OH Alctn, Itron (carryover GIS special work & Emergency Response Plan)	
620-53924-205	EQUIPMENT REPAIR	33	-	2,000	2,000	-	800	2,000	-	0.00%		
620-53924-206	OFFICE SUPPLIES	1,921	1,343	2,500	2,500	2,098	2,500	2,560	60	2.40%		
620-53924-207	PRINTING & REPRODUCTION	2,368	1,938	2,675	2,675	1,292	2,200	7,700	5,025	187.85%	CCR must be printed and mailed as newsletter going electronic	
620-53924-208	BOOKS, SUBSCRIPTIONS	10,157	8,039	11,250	11,250	9,493	11,000	11,250	-	0.00%		
620-53924-211	FOOD & PROVISION	18	25	50	50	17	50	50	-	0.00%		
620-53924-212	CLOTHING ALLOWANCE	-	224	244	244	224	224	224	(20)	-8.20%		
620-53924-213	SAFETY EQUIP/PROGRAM	1,313	1,426	1,100	1,100	986	1,100	1,150	50	4.55%		
620-53924-218	OPERATIONAL SUPPLIES	377	664	600	600	295	580	600	-	0.00%		
620-53924-221	SMALL EQUIPMENT	15	12,722	1,000	1,000	-	725	1,000	-	0.00%		
620-53924-226	POSTAGE	458	446	640	640	476	640	655	15	2.34%		
620-53924-227	PUBLIC INFORMATION	-	-	100	100	-	100	100	-	0.00%		
620-53924-229	INVESTMENT SERVICES	1,853	2,263	2,050	2,050	1,687	2,280	2,100	50	2.44%		
620-53924-230	WORKERS COMPENSATION	4,246	2,480	1,951	1,951	1,538	1,538	1,600	(351)	-17.99%		
620-53924-231	PROPERTY & LIABILITY INSURANCE	20,743	22,055	24,338	24,338	25,224	25,244	26,500	2,162	8.88%	Rising property values & ~5% increase, ~3% increase in liability	
620-53924-239	OFFICE RENT	8,184	8,177	7,723	7,723	5,796	7,723	7,723	-	0.00%		
620-53924-240	COMPUTER MAINTENANCE	1,974	-	2,500	2,500	-	2,485	5,000	2,500	100.00%	Computer replacement	
620-53924-242	CUSTODIAL BUILDING REPAIR/MAIN	10,428	980	7,200	7,200	1,949	6,800	4,200	(3,000)	-41.67%	Changes based on needs and final allocations % for 2026 (GR, Sewer, Water and Storm)	
620-53924-243	CUSTODIAL - CONTRACTUAL	7,725	8,151	7,879	7,879	5,350	7,450	8,083	204	2.59%		
620-53924-244	CUSTODIAL SERVICES	478	362	800	800	387	475	598	(202)	-25.25%		
620-53924-245	CUSTODIAL-EQUIP REPAIR/MAINT	1,307	925	1,425	1,425	748	1,410	1,459	34	2.39%		
620-53924-249	UTILITIES	12,199	10,720	13,362	13,362	8,855	12,895	13,691	329	2.46%		
620-53924-262	LEGAL/AUDIT	11,621	8,560	40,000	40,000	7,617	40,000	10,000	(30,000)	-75.00%	Legal, Water Rate Study (\$30K - carryover) audit fees	
Total Admin and General Expense		176,492	176,406	240,291	240,291	146,311	237,946	216,306	(23,985)	-9.98%	NOTE: ALLOCATION TO UTILITIES SEPTEMBER NOT COMPLETED (70% 23-24; 67% 25, 69% 26)	
Total Water Capital and Operating Expenses												
		2,314,156	2,439,026	3,173,663	3,320,581	2,497,661	3,372,468	4,405,782	1,232,119	38.82%		
WATER NET REVENUES/SOURCES (EXPENSES/USES)												
		953,598	677,897	308,599	203,007	(299,263)	377,010	(1,387,697)	(1,696,296)	-549.68%		

**VILLAGE OF LTITLE CHUTE
WATER UTILITY**

					AMENDED		
	<u>ACTUAL 2023</u>	<u>ACTUAL 2024</u>	<u>BUDGET 2025</u>	<u>BUDGET 2025</u>	<u>ACTUAL 2025</u>	<u>ESTIMATED 2025</u>	<u>BUDGET 2026</u>
OPERATING REVENUES							
Charges for Services	2,542,144	2,598,230	2,520,900	2,520,900	2,077,607	2,707,700	2,683,000
Other	76,642	83,721	75,320	75,320	65,805	87,742	88,640
Total Operating Revenue	2,618,788	2,681,951	2,596,220	2,596,220	2,143,412	2,795,442	2,771,640
OPERATING EXPENSES							
Operation and Maintenance	1,585,567	1,656,610	1,894,155	1,894,155	1,586,655	2,020,200	2,309,359
Depreciation	498,122	516,435	530,000	530,000	397,350	530,000	540,000
Total Operating Expenses	2,083,689	2,173,045	2,424,155	2,424,155	1,984,005	2,550,200	2,849,359
OPERATING INCOME	535,099	508,905	172,065	172,065	159,407	245,242	(77,719)
NON-OPERATING REVENUE (EXPENSES)							
Investment Income	43,344	64,973	10,150	10,150	44,425	36,150	10,100
Interest Expense	(44,363)	(46,468)	(41,703)	(41,703)	(31,439)	(43,617)	(60,603)
Emergency Federal Grant	-	-	-	-	-	-	-
Other	401	1,511	-	-	668	668	500
Total Non-Operating Revenue (Expenses)	(618)	20,016	(31,553)	(31,553)	13,655	(6,799)	(50,003)
INCOME BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	534,481	528,923	140,512	140,512	173,062	238,443	(127,722)
CAPITAL CONTRIBUTIONS	595,783	356,138	866,000	907,326	-	907,326	228,333
TRANSFERS IN (OUT)	(208,067)	(207,492)	(209,500)	(209,500)	(156,150)	(209,000)	(209,000)
CHANGE IN NET POSITION	922,197	677,569	797,012	838,338	16,912	936,769	(108,389)
NET POSITION - BEGINNING OF YEAR AS RESTATED	14,836,211	15,758,408	16,435,977	16,435,977	16,435,977	16,435,977	17,372,746
NET POSITION - END OF YEAR	15,758,408	16,435,977	17,232,989	17,274,315	16,452,889	17,372,746	17,264,357
RECONCILIATION OF CHANGE IN NET POSITION TO NET CASH FROM OPERATING ACTIVITIES							
Operating Income	922,197	677,569	797,012	838,338	16,912	936,769	(108,389)
Noncash Items in Operating Income:							
Depreciation	498,122	516,435	530,000	530,000	397,350	530,000	540,000
Amortization	171	(11,572)	(9,381)	(9,381)	(9,381)	(9,382)	(7,002)
Capital Contributions	(595,783)	(356,138)	(866,000)	(907,326)	-	(907,326)	(228,333)
Long Term Debt	-	-	850,000	850,000	850,000	850,000	-
Fixed Assets	(768,186)	(417,436)	(488,413)	(635,331)	(316,175)	(559,759)	(1,279,308)
Principal Repayment	(318,959)	(388,684)	(354,517)	(354,517)	(354,517)	(354,517)	(411,740)
NET CHANGE	(262,438)	20,174	458,701	311,783	584,188	485,785	(1,494,772)

**VILLAGE OF LTITLE CHUTE
WATER UTILITY**

	<u>ACTUAL 2023</u>	<u>ACTUAL 2024</u>	<u>BUDGET 2025</u>	<u>AMENDED</u>			<u>BUDGET 2026</u>
				<u>BUDGET 2025</u>	<u>ACTUAL 2025</u>	<u>ESTIMATED 2025</u>	
KEY RATIOS							
Debt Coverage Ratio		2.44	2.86	1.49	1.49	1.25	1.69
<1 Insufficient							1.38
1.00 - 1.25 Adequate							
1.26-1.50 Good							
>1.50 Strong							
Days Cash on Hand		219	207	270	251	270	270
<30 Days Insufficient							79
30 to 60 Days Adequate							
60 to 120 Days Good							
>120 Days Strong							
Debt to Plant		15%	12%	15%	15%	15%	15%
<40 Low							12%
40% to 60% Moderate							
60% to 80% Moderately High							
>80% High							
System Profit		54%	45%	51%	53%	19%	52%
Return on Rate Base		3.95%	3.41%	2.39%	2.39%	2.05%	3.01%
							0.29%

VILLAGE OF LITTLE CHUTE 2026 BUDGET

WATER UTILITY
DEBT SCHEDULE

2017B Issue			2016 Water Revenue			2019 Refunding				
Year	Water		Principal	Interest	Total	Water		Principal	Interest	Total
	Principal	Interest				Principal	Interest			
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			-	-	-		
	3,464.69	156.52	3,621.21			80,000.00	760.00	80,760.00		
2017 Safe Drinking Bonds			2019A Issue			2020 Issue			Water	
Year	Water		Principal	Interest	Total	Principal	Interest	Total	Principal	Interest
	Principal	Interest				Principal	Interest			
2026	60,028.80	13,451.99	73,480.79			40,000.00	4,600.00	44,600.00	55,000.00	3,450.00
2027	61,085.31	12,386.19	73,471.50			40,000.00	3,400.00	43,400.00	55,000.00	2,350.00
2028	62,160.41	11,301.63	73,462.04			40,000.00	2,200.00	42,200.00	60,000.00	1,800.00
2029	63,254.43	10,197.98	73,452.41			40,000.00	1,000.00	41,000.00	60,000.00	1,200.00
2030	64,367.71	9,074.91	73,442.62			-	-	-	60,000.00	600.00
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			-	-	-	-	-
	794,332.49	86,785.97	881,118.46			160,000.00	11,200.00	171,200.00	290,000.00	9,400.00
2023 Issue			2025 Issue			TOTAL DEBT			Water	
Year	Water		Principal	Interest	Total	Principal	Interest	Total	Principal	Interest
	Principal	Interest				Principal	Interest			
2026	40,000.00	18,500.00	58,500.00			80,000.00	25,089.17	105,089.17	411,740.53	67,605.10
2027	40,000.00	16,500.00	56,500.00			75,000.00	32,900.00	107,900.00	272,838.27	67,588.77
2028	45,000.00	14,500.00	59,500.00			75,000.00	30,275.00	105,275.00	282,160.41	60,076.63
2029	45,000.00	12,250.00	57,250.00			80,000.00	27,650.00	107,650.00	288,254.43	52,297.98
2030	45,000.00	10,000.00	55,000.00			80,000.00	24,450.00	104,450.00	249,367.71	44,124.91
2031	50,000.00	7,750.00	57,750.00			85,000.00	21,250.00	106,250.00	200,500.58	36,932.06
2032	50,000.00	5,250.00	55,250.00			90,000.00	17,850.00	107,850.00	206,653.39	29,869.11
2033	55,000.00	2,750.00	57,750.00			90,000.00	14,250.00	104,250.00	212,826.49	22,585.69
2034	-	-	-			95,000.00	9,750	104,750.00	164,020.23	14,131.43
2035	-	-	-			100,000.00	5,000	105,000.00	170,234.99	8,155.99
2036	-	-	-			-	-	-	71,471.13	1,908.98
2037	-	-	-			-	-	-	72,729.02	640.01
	370,000.00	87,500.00	457,500.00			850,000.00	208,464.17	1,058,464.17	2,602,797.18	405,916.66

CATEGORY	Public Works
DEPARTMENT	Storm Sewer
ACCOUNT ORGANIZATION	630

MISSION:

To operate a safe and dependable storm water drainage system that ensures effective surface water management in every neighborhood. The system is designed for ease of maintenance and cost efficiency, supporting long-term sustainability.

Key objectives include:

- **Planning for New Developments:** Ensure that all new construction integrates storm water solutions that do not negatively impact existing neighborhoods, including flood protection measures to safeguard residents.
- **Water Quality Improvement:** Enhance the quality of storm water runoff through collaboration with the Northeast Wisconsin Storm Water Consortium.
- **Regulatory Compliance:** Maintain full compliance with Environmental Protection Agency (EPA) and Wisconsin Department of Natural Resources (DNR) regulations to protect natural resources and community health.

PERFORMANCE MEASUREMENTS

	Actual 2023	Actual 2024	Projected 2025	Target 2026
Labor hours spent on pond maintenance	435	616.5	500	500
Street sweeping tonnage	132.16	114.7	125	125
Existing lateral replaced during construction and assessed	5	0	0	4
Lineal feet of storm main installed	6,781	4,611	8,251	2,340
Vertical feet of storm manholes installed	253	185	223	171
Number of storm inlets installed	37	34	16	27
Development contributed new storm laterals	32	55	31	50

2026 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. Complete control burn around storm ponds to help native prairie plants grow.
7. Continue maintaining aquatic plants in ponds.
8. Encourage employee and resident education.
9. Review site plans and issue erosion control permits.
10. Monitor and inspect commercial site erosion control.
11. Repair deteriorated outfall pipes at various storm pond locations.

SIGNIFICANT PROGRAM/COST CHANGES

None

PERSONNEL CHANGES/JUSTIFICATION

None

2025 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.
6. Purchased a trash pump.
7. Performed controlled burns at two (2) storm ponds.
8. Completed storm outfall inspections.
9. Completed repair of large culvert pipe crossing Riverside Drive.

CAPITAL OUTLAY

Stormwater Infrastructure:

- a. Miami Circle Storm Sewer Replacement from Florida Avenue to Vandenbroek Road - \$547,000.
- b. Arthur Street Storm Sewer Replacement from McKinley Avenue to Main Street - \$521,000.
- c. Industrial Pond Switchgear Installation - \$75,000.

2026 ADOPTED BUDGET

ACCOUNT NUMBER	ACCOUNT TITLE	AMENDED							INCREASE (DECREASE) 2025	% CHANGE 2025	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 3% AND \$1,000 ORANGE HIGHLIGHT AND BLUE HIGHLIGHT IF LESS THAN 3% AND \$1,000		
		ACTUAL 2023	ACTUAL 2024	BUDGET 2025	BUDGET 2025	YTD 2025	ESTIMATED 2025	BUDGET 2026			BUDGET	BUDGET	
STORMWATER UTILITY													
630-32290	STORMWATER PERMITS	14,133	7,317	8,000	8,000	12,313	12,500	12,000	4,000	50.00%	Varies based on development, rate increase for 2026		
630-34449	RESIDENTIAL-MULTI FAMILY	83,414	83,734	83,500	83,500	63,795	83,500	83,500	-	0.00%			
630-34450	RESIDENTIAL	344,742	341,894	347,000	347,000	256,565	342,500	343,000	(4,000)	-1.15%			
630-34451	COMMERCIAL	576,440	597,533	580,000	580,000	443,056	588,000	590,000	10,000	1.72%			
630-34452	INDUSTRIAL	188,733	206,562	200,000	200,000	153,106	203,500	205,000	5,000	2.50%			
630-34464	PUBLIC AUTHORITY	138,676	138,369	138,000	138,000	104,494	138,900	138,000	-	0.00%			
630-34470	FORFEITED DISCOUNTS(PENALTIES)	2,699	3,078	2,800	2,800	2,000	2,850	2,900	100	3.57%			
630-34475	OTHER OPERATING REVENUE	38,900	350	500	500	701	701	500	-	0.00%			
630-34521	MISC NON OPERATING INC-UTILIT	16,432	4,503	-	-	1,031	1,031	-	-	#DIV/0!			
630-36101	INTEREST ON INVESTMENTS	76,893	175,690	35,000	35,000	93,593	105,000	35,000	-	0.00%			
630-36103	INTEREST ON ADVANCE	26,445	26,445	26,445	26,445	19,834	26,445	26,445	-	0.00%			
630-37901	INTEREST ON SPECIAL ASSESSMENT	148	37	125	125	-	100	85	(40)	-32.00%			
630-37902	SPECIAL CHARGES - INTEREST	-	114	-	-	-	-	-	-	#DIV/0!			
630-38621	DAMAGE TO VILLAGE PROPERTY	-	14,057	-	-	-	-	-	-	#DIV/0!			
630-39500	GAIN/LOSS ON INVESTMENTS	49,715	42,155	-	-	42,099	39,667	-	-	#DIV/0!			
630-39519	INTEREST INCOME	2,917	391	-	-	-	-	-	-	#DIV/0!			
630-39600	CAPITAL CONTRIBUTIONS	1,109,834	1,092,024	2,539,000	2,539,000	-	2,539,000	-	(2,539,000)	-100.00%	23 Randolph, 24 Evergreen Dr III & Founders Est; 25 Evantra, Ebben IV, 2026 None		
Total Stormwater Revenue and Sources of Funds		2,670,122	2,734,252	3,960,370	3,960,370	1,192,585	4,083,694	1,436,430	(2,523,940)	-63.73%			
Stormwater Capital Projects													
<i>Miami Circle</i>													
630-51109-101	FULL-TIME WAGES	-	-	3,286	3,286	2,064	3,286	9,890	6,604	200.97%	2026 Project		
630-51109-103	SOCIAL SECURITY	-	-	251	251	144	251	755	504	200.80%			
630-51109-104	RETIREMENT	-	-	228	228	143	228	710	482	211.40%			
630-51109-105	HEALTH INSURANCE	-	-	903	903	613	903	2,687	1,784	197.56%			
630-51109-107	LIFE INSURANCE	-	-	1	1	1	1	4	3	300.00%			
630-51109-108	DENTAL INSURANCE	-	-	56	56	39	56	176	120	214.29%			
630-51109-109	DISABILITY INSURANCE	-	-	6	6	4	6	20	14	233.33%			
630-51109-263	CONSTRUCTION	-	-	-	-	-	-	531,758	531,758	#DIV/0!			
<i>Orchard Lane</i>													
630-51110-101	FULL-TIME WAGES	-	-	411	411	491	491	7,324	6,913	1682.00%	Project planning - 2027 CIP		
630-51110-103	SOCIAL SECURITY	-	-	31	31	36	36	562	531	1712.90%			
630-51110-104	RETIREMENT	-	-	29	29	34	34	526	497	1713.79%			
630-51110-105	HEALTH INSURANCE	-	-	111	111	113	113	2,213	2,102	1893.69%			
630-51110-107	LIFE INSURANCE	-	-	-	-	0	-	3	3	#DIV/0!			
630-51110-108	DENTAL INSURANCE	-	-	7	7	7	7	150	143	2042.86%			
630-51110-109	DISABILITY INSURANCE	-	-	-	-	1	-	14	14	#DIV/0!			
630-51110-204	CONTRACTUAL SERVICES	-	-	1,350	1,350	-	1,350	-	(1,350)	-100.00%	Televising pipe inspection, soil borings		
<i>Bittersweet Court</i>													
630-51114-101	FULL-TIME WAGES	-	-	1,234	1,234	51	1,234	1,093	(141)	-11.43%	Project planning - 2027 CIP		
630-51114-103	SOCIAL SECURITY	-	-	95	95	4	95	84	(11)	-11.58%			
630-51114-104	RETIREMENT	-	-	85	85	4	85	78	(7)	-8.24%			
630-51114-105	HEALTH INSURANCE	-	-	344	344	13	344	331	(13)	-3.78%			
630-51114-107	LIFE INSURANCE	-	-	-	-	0	-	-	-	#DIV/0!			
630-51114-108	DENTAL INSURANCE	-	-	21	21	1	21	22	1	4.76%			
630-51114-109	DISABILITY INSURANCE	-	-	2	2	0	2	2	-	0.00%			
630-51114-204	CONTRACTUAL SERVICES	-	-	150	150	-	150	-	(150)	-100.00%	Soil borings		
<i>Eben Trail & Storm Phase II</i>													
630-51216-101	FULL-TIME WAGES	-	-	7,131	7,131	13,994	17,441	211	(6,920)	-97.04%	2025 Project		
630-51216-103	SOCIAL SECURITY	-	-	545	545	1,065	1,328	16	(529)	-97.06%			
630-51216-104	RETIREMENT	-	-	494	494	1,015	1,265	15	(479)	-96.95%			
630-51216-105	HEALTH INSURANCE	-	-	1,508	1,508	3,718	4,641	26	(1,482)	-98.28%			
630-51216-107	LIFE INSURANCE	-	-	3	3	6	8	-	(3)	-100.00%			
630-51216-108	DENTAL INSURANCE	-	-	88	88	224	280	1	(87)	-98.86%			
630-51216-109	DISABILITY INS	-	-	14	14	30	38	-	(14)	-100.00%			
630-51216-110	OVERTIME	-	-	-	-	615	768	-	-	#DIV/0!			
630-51216-204	CONTRACTUAL SERVICES	-	-	-	-	3,006	3,006	-	-	#DIV/0!			
630-51216-263	CONSTRUCTION	-	-	2,308,421	863,459	2,284,429	-	-	-	#DIV/0!			
<i>Arthur Street</i>													
630-51234-101	FULL-TIME WAGES	-	-	2,260	2,260	4,481	4,481	3,367	1,107	48.98%	2026 Project		
630-51234-103	SOCIAL SECURITY	-	-	173	173	312	312	256	83	47.98%			
630-51234-104	RETIREMENT	-	-	156	156	311	311	241	85	54.49%			
630-51234-105	HEALTH INSURANCE	-	-	661	661	1,304	1,304	867	206	31.16%			
630-51234-107	LIFE INSURANCE	-	-	1	1	2	2	1	-	0.00%			
630-51234-108	DENTAL INSURANCE	-	-	42	42	84	84	56	14	33.33%			
630-51234-109	DISABILITY INSURANCE	-	-	4	4	9	9	7	3	75.00%			
630-51234-263	CONSTRUCTION	-	-	-	-	-	-	515,205	515,205	#DIV/0!			

2026 ADOPTED BUDGET

ACCOUNT NUMBER	ACCOUNT TITLE	AMENDED							INCREASE (DECREASE) 2025	% CHANGE 2025	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 3% AND \$1,000 ORANGE HIGHLIGHT AND BLUE
		ACTUAL 2023	ACTUAL 2024	BUDGET 2025	BUDGET 2025	YTD 2025	ESTIMATED 2025	BUDGET 2026			
<i>Founders Estate</i>											
630-51235-101	FULL-TIME WAGES	-	-	934	934	641	934	-	(934)	-100.00%	Project complete
630-51235-103	SOCIAL SECURITY	-	-	72	72	47	72	-	(72)	-100.00%	
630-51235-104	RETIREMENT	-	-	64	64	45	64	-	(64)	-100.00%	
630-51235-105	HEALTH INSURANCE	-	-	247	247	108	247	-	(247)	-100.00%	
630-51235-107	LIFE INSURANCE	-	-	-	-	0	-	-	-	#DIV/0!	
630-51235-108	DENTAL INSURANCE	-	-	16	16	6	16	-	(16)	-100.00%	
630-51235-109	DISABILITY INSURANCE	-	-	1	1	1	1	-	(1)	-100.00%	
630-51235-110	OVERTIME	-	-	-	-	-	-	-	-	#DIV/0!	
<i>Ebben Trail Phase IV</i>											
630-51237-101	FULL-TIME WAGES	-	-	4,227	4,227	100	4,227	3,452	(775)	-18.33%	
630-51237-103	SOCIAL SECURITY	-	-	322	322	7	322	264	(58)	-18.01%	
630-51237-104	RETIREMENT	-	-	293	293	7	293	248	(45)	-15.36%	
630-51237-105	HEALTH INSURANCE	-	-	1,139	1,139	16	1,139	893	(246)	-21.60%	
630-51237-107	LIFE INSURANCE	-	-	1	1	0	1	1	-	0.00%	
630-51237-108	DENTAL INSURANCE	-	-	73	73	1	73	57	(16)	-21.92%	
630-51237-109	DISABILITY INSURANCE	-	-	9	9	0	9	7	(2)	-22.22%	
630-51237-204	CONTRACTUAL SERVICES	-	-	-	-	11,099	11,099	-	-	#DIV/0!	
630-51237-263	CONSTRUCTION	-	-	504,436	504,436	-	493,337	-	(504,436)	-100.00%	
<i>Riverside Drive Culvert</i>											
630-51242-101	FULL-TIME WAGES	-	-	-	-	716	895	5,681	5,681	#DIV/0!	
630-51242-103	SOCIAL SECURITY	-	-	-	-	52	65	434	434	#DIV/0!	
630-51242-104	RETIREMENT	-	-	-	-	50	63	408	408	#DIV/0!	
630-51242-105	HEALTH INSURANCE	-	-	-	-	212	265	1,528	1,528	#DIV/0!	
630-51242-107	LIFE INSURANCE	-	-	-	-	0	-	2	2	#DIV/0!	
630-51242-108	DENTAL INSURANCE	-	-	-	-	14	18	101	101	#DIV/0!	
630-51242-109	DISABILITY INSURANCE	-	-	-	-	1	1	11	11	#DIV/0!	
630-51242-263	CONSTRUCTION	-	-	245,000	-	243,693	-	-	-	#DIV/0!	
<i>West Evergreen Pond Modification</i>											
630-51247-101	FULL-TIME WAGES	-	-	-	-	-	-	1,683	1,683	#DIV/0!	
630-51247-103	SOCIAL SECURITY	-	-	-	-	-	-	128	128	#DIV/0!	
630-51247-104	RETIREMENT	-	-	-	-	-	-	121	121	#DIV/0!	
630-51247-105	HEALTH INSURANCE	-	-	-	-	-	-	396	396	#DIV/0!	
630-51247-107	LIFE INSURANCE	-	-	-	-	-	-	-	-	#DIV/0!	
630-51247-108	DENTAL INSURANCE	-	-	-	-	-	-	24	24	#DIV/0!	
630-51247-109	DISABILITY INSURANCE	-	-	-	-	-	-	3	3	#DIV/0!	
630-51247-263	CONSTRUCTION	-	-	-	-	-	-	-	-	#DIV/0!	
<i>Biscayne Drive</i>											
630-51249-101	FULL-TIME WAGES	-	-	-	-	-	-	589	589	#DIV/0!	
630-51249-103	SOCIAL SECURITY	-	-	-	-	-	-	44	44	#DIV/0!	
630-51249-104	RETIREMENT	-	-	-	-	-	-	42	42	#DIV/0!	
630-51249-105	HEALTH INSURANCE	-	-	-	-	-	-	162	162	#DIV/0!	
630-51249-107	LIFE INSURANCE	-	-	-	-	-	-	-	-	#DIV/0!	
630-51249-108	DENTAL INSURANCE	-	-	-	-	-	-	11	11	#DIV/0!	
630-51249-109	DISABILITY INSURANCE	-	-	-	-	-	-	1	1	#DIV/0!	
630-51249-110	OVERTIME	-	-	-	-	-	-	-	-	#DIV/0!	
630-51249-204	CONTRACTUAL SERVICES	-	-	-	-	-	-	3,250	3,250	#DIV/0!	
<i>Lilac Lane</i>											
630-51250-101	FULL-TIME WAGES	-	-	-	-	-	-	589	589	#DIV/0!	
630-51250-103	SOCIAL SECURITY	-	-	-	-	-	-	44	44	#DIV/0!	
630-51250-104	RETIREMENT	-	-	-	-	-	-	42	42	#DIV/0!	
630-51250-105	HEALTH INSURANCE	-	-	-	-	-	-	162	162	#DIV/0!	
630-51250-107	LIFE INSURANCE	-	-	-	-	-	-	-	-	#DIV/0!	
630-51250-108	DENTAL INSURANCE	-	-	-	-	-	-	11	11	#DIV/0!	
630-51250-109	DISABILITY INSURANCE	-	-	-	-	-	-	1	1	#DIV/0!	
630-51250-110	OVERTIME	-	-	-	-	-	-	-	-	#DIV/0!	
630-51250-204	CONTRACTUAL SERVICES	-	-	-	-	-	-	3,125	3,125	#DIV/0!	
Total Stormwater Capital Projects		-	-	533,515	3,086,936	910,523	3,085,234	1,102,186	568,671	106.59%	
<i>Storm Financing Expense</i>											
630-53440-403	DEPRECIATION	472,334	489,351	510,000	510,000	382,500	506,000	515,000	5,000	0.98%	
630-53440-410	VANDENBROEK DISTRICT BASE	3,229	3,227	4,844	4,844	3,755	3,755	4,900	56	1.16%	Reduced fee in 2021-2025, anticipate to increase again in 2026
630-53440-427	INTEREST ON LONG TERM DEBT	57,526	105,125	84,202	84,202	76,690	94,268	97,537	13,335	15.84%	2025 Debt Issuance
630-53440-428	DEBT DISCOUNT AMORTIZATION	23,440	895	895	895	895	895	895	-	0.00%	
630-53440-434	AMORTIZATION/REFUNDING LOSS	(9,456)	(19,659)	(16,388)	(16,388)	(16,388)	(16,388)	(13,313)	3,075	-18.76%	Decreasing as issue is paid off
630-53440-435	NONOPERATING EXPENSE	-	6,782	-	-	-	-	-	-	#DIV/0!	Vandenbroek Pond pavement work 2024
Total Storm Financing Expense		547,074	585,722	583,553	583,553	447,451	588,530	605,019	21,466	3.68%	

2026 ADOPTED BUDGET

ACCOUNT NUMBER	ACCOUNT TITLE	AMENDED							INCREASE (DECREASE) 2025	% CHANGE 2025	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 3% AND \$1,000 ORANGE HIGHLIGHT AND BLUE HIGHLIGHT IF LESS THAN 3% AND \$1,000
		ACTUAL 2023	ACTUAL 2024	BUDGET 2025	BUDGET 2025	YTD 2025	ESTIMATED 2025	BUDGET 2026			
Storm Pond Maintenance Expense											
630-53441-101	FULL-TIME WAGES	20,776	35,471	33,154	33,154	20,243	33,154	37,883	4,729	14.26%	COLA and step impact, increased labor allocation
630-53441-103	SOCIAL SECURITY	1,551	2,356	2,611	2,611	1,477	2,611	2,954	343	13.14%	
630-53441-104	RETIREMENT	34,735	(13,365)	2,289	2,289	1,409	2,289	2,767	478	20.88%	
630-53441-105	HEALTH INSURANCE	5,445	9,697	10,205	10,205	6,548	10,205	10,377	172	1.69%	
630-53441-107	LIFE INSURANCE	12	18	14	14	11	14	14	-	0.00%	
630-53441-108	DENTAL INSURANCE	454	721	633	633	450	633	729	96	15.17%	
630-53441-109	DISABILITY INSURANCE	44	69	64	64	41	64	78	14	21.88%	
630-53441-110	OVERTIME	-	538	1,000	1,000	32	750	750	(250)	-25.00%	
630-53441-204	CONTRACTUAL SERVICES	3,011	15,656	6,900	6,900	1,764	6,900	7,072	172	2.49%	
630-53441-212	CLOTHING ALLOWANCE	168	198	198	198	56	200	135	(63)	-31.82%	
630-53441-218	OPERATIONAL SUPPLIES	158	607	1,500	1,500	192	1,000	1,500	-	0.00%	
630-53441-227	PUBLIC INFORMATION	-	-	200	200	-	200	200	-	0.00%	
630-53441-247	VEHICLE	1,524	2,437	2,300	2,300	350	1,000	2,345	45	1.96%	
630-53441-249	UTILITIES	7,438	9,982	10,800	10,800	6,072	10,000	11,000	200	1.85%	
630-53441-253	MAINTENANCE OF PONDS	7,093	20,245	33,400	68,400	80	60,000	34,235	835	2.50%	
630-53441-261	ENGINEERING	-	-	500	500	-	500	500	-	0.00%	
630-53441-263	CONSTRUCTION	-	-	5,000	5,000	-	5,000	5,000	-	0.00%	
630-53441-301	NEW EQUIPMENT	-	-	60,000	60,000	-	60,000	75,000	15,000	25.00%	2026: Pump Switchgear 2024:Trash Pump
Total Storm Pond Maintenance Expense		82,407	84,629	170,768	205,768	38,725	194,520	192,539	21,771	12.75%	
Storm Collection Expense											
630-53442-101	FULL-TIME WAGES	114,539	119,736	122,392	122,392	74,344	122,392	128,412	6,020	4.92%	COLA and step impact, labor allocation
630-53442-102	PART-TIME WAGES	29	-	500	500	-	-	(500)	-	-100.00%	
630-53442-103	SOCIAL SECURITY	8,740	8,643	9,483	9,483	5,422	9,483	9,861	378	3.99%	
630-53442-104	RETIREMENT	7,422	8,208	8,523	8,523	5,147	8,523	9,224	701	8.22%	
630-53442-105	HEALTH INSURANCE	30,786	35,867	36,155	36,155	22,445	36,155	35,894	(261)	-0.72%	
630-53442-107	LIFE INSURANCE	61	65	57	57	35	57	57	-	0.00%	
630-53442-108	DENTAL INSURANCE	2,604	2,765	2,252	2,252	1,534	2,252	2,894	642	28.51%	
630-53442-109	DISABILITY INSURANCE	233	260	243	243	144	243	254	11	4.53%	
630-53442-110	OVERTIME	-	692	500	500	-	500	500	-	0.00%	
630-53442-201	TRAINING & CONFERENCE	63	-	1,000	1,000	687	1,000	1,000	-	0.00%	
630-53442-204	CONTRACTUAL SERVICES	16,299	12,267	18,500	18,500	10,327	18,500	18,963	463	2.50%	
630-53442-209	TELEPHONE LOCATES	9,294	7,180	10,000	10,000	6,749	10,000	10,000	-	0.00%	
630-53442-212	CLOTHING ALLOWANCE	386	154	500	500	728	728	600	100	20.00%	
630-53442-213	SAFETY EQUIPMENT	66	136	150	150	26	100	150	-	0.00%	
630-53442-216	CONSTRUCTION MATERIALS	1,011	2,730	1,500	1,500	1,486	1,486	1,500	-	0.00%	
630-53442-218	OPERATIONAL SUPPLIES	980	418	1,000	1,000	233	1,000	1,000	-	0.00%	
630-53442-247	VEHICLE	31,783	24,288	25,000	25,000	25,288	34,724	33,500	8,500	34.00%	Aging vehicles
630-53442-249	UTILITIES	242	365	260	260	-	260	260	-	0.00%	
630-53442-251	MAINTENANCE OF MAINS	5,217	1,075	7,600	7,600	3,729	7,500	7,600	-	0.00%	
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%	
630-53442-301	NEW EQUIPMENT	-	-	-	-	-	-	120,000	120,000	#DIV/0!	Sewer Jetter Replacement (480K Sewer)
Total Storm Collection Expense		229,906	224,999	248,765	248,765	158,473	258,053	384,819	136,054	54.69%	
Storm Customer A/R Expense											
630-53443-101	FULL-TIME WAGES	28,479	38,471	37,914	37,914	26,401	37,914	27,921	(9,993)	-26.36%	Staff turnover and hired at lower rate
630-53443-102	PART-TIME WAGES	4,576	568	-	-	-	-	-	-	#DIV/0!	
630-53443-103	SOCIAL SECURITY	2,306	2,682	2,923	2,923	1,913	2,923	2,159	(764)	-26.14%	
630-53443-104	RETIREMENT	2,115	2,530	2,656	2,656	1,852	2,656	2,032	(624)	-23.49%	
630-53443-105	HEALTH INSURANCE	12,277	13,336	14,664	14,664	9,806	14,664	6,408	(8,256)	-56.30%	Staff turnover and hired at lower rate
630-53443-107	LIFE INSURANCE	22	23	24	24	16	24	19	(5)	-20.83%	
630-53443-108	DENTAL INSURANCE	686	616	602	602	491	602	539	(63)	-10.47%	
630-53443-109	DISABILITY INSURANCE	68	77	74	74	51	74	56	(18)	-24.32%	
630-53443-110	OVERTIME	130	364	300	300	248	300	300	-	0.00%	
630-53443-206	OFFICE SUPPLIES	1,479	1,429	1,800	1,800	935	1,525	1,575	(225)	-12.50%	
630-53443-226	POSTAGE	4,527	4,246	5,170	5,170	3,228	4,900	5,170	-	0.00%	
630-53443-228	SERVICE FEE/FINANCE CHARGE UT	3,782	4,122	4,200	4,200	3,207	4,278	4,360	160	3.81%	
Total Storm Customer A/R Expense		60,446	68,462	70,327	70,327	48,148	69,860	50,539	(19,788)	-28.14%	

2026 ADOPTED BUDGET

ACCOUNT NUMBER	ACCOUNT TITLE	AMENDED							INCREASE (DECREASE) 2025	% CHANGE 2025	BRIEF EXPLANATIONS OF ANY VARIANCE OVER 3% AND \$1,000 ORANGE HIGHLIGHT AND BLUE HIGHLIGHT IF LESS THAN 3% AND \$1,000	
		ACTUAL 2023	ACTUAL 2024	BUDGET 2025	BUDGET 2025	YTD 2025	ESTIMATED 2025	BUDGET 2026			BUDGET	BUDGET
Storm Admin and General Expense												
630-53444-101	FULL-TIME WAGES	77,728	91,034	69,876	69,876	56,809	69,876	78,367	8,491	12.15%	COLA and Step, allocation changes	
630-53444-103	SOCIAL SECURITY	5,790	6,761	5,345	5,345	4,211	5,345	6,003	658	12.31%		
630-53444-104	RETIREMENT	5,176	6,154	4,857	4,857	3,563	4,857	5,650	793	16.33%		
630-53444-105	HEALTH INSURANCE	12,421	14,734	10,374	10,374	11,726	11,726	15,406	5,032	48.51%		
630-53444-107	LIFE INSURANCE	29	31	23	23	17	23	25	2	8.70%		
630-53444-108	DENTAL INSURANCE	1,161	1,130	663	663	592	663	892	229	34.54%		
630-53444-109	DISABILITY INSURANCE	168	192	139	139	105	139	154	15	10.79%		
630-53444-110	OVERTIME	59	58	-	-	91	91	100	100	#DIV/0!		
630-53444-201	TRAINING & CONFERENCE	422	585	1,500	1,500	639	1,400	1,535	35	2.33%		
630-53444-203	TELEPHONE	5,070	3,604	4,000	4,000	1,558	3,800	3,800	(200)	-5.00%		
630-53444-204	CONTRACTUAL SERVICES	17,379	17,782	14,200	14,200	12,414	14,200	14,700	500	3.52%		
630-53444-205	EQUIPMENT REPAIRS	59	-	825	825	-	700	825	-	0.00%		
630-53444-206	OFFICE SUPPLIES	1,269	1,225	1,550	1,550	1,476	1,550	1,585	35	2.26%		
630-53444-207	PRINTING & REPRODUCTION	4,279	3,508	4,800	4,800	2,412	3,950	4,100	(700)	-14.58%		
630-53444-208	BOOKS, SUBSCRIPTIONS	13,415	12,150	14,900	14,900	12,773	13,800	15,270	370	2.48%		
630-53444-211	FOOD & PROVISIONS	32	43	50	50	31	50	50	-	0.00%		
630-53444-212	CLOTHING ALLOWANCE	(4)	224	224	224	56	56	-	(224)	-100.00%		
630-53444-213	SAFETY EQUIP/PROGRAM	2,372	2,575	3,000	3,000	2,717	2,950	3,075	75	2.50%		
630-53444-218	OPERATIONAL SUPPLIES	815	1,200	1,325	1,325	542	1,275	1,325	-	0.00%		
630-53444-221	SMALL EQUIPMENT	1,008	22,999	2,750	2,750	-	2,500	2,750	-	0.00%		
630-53444-225	OTHER (PERMITS)	3,375	3,435	3,600	3,600	3,495	3,495	3,600	-	0.00%		
630-53444-226	POSTAGE	485	583	770	770	635	900	925	155	20.13%		
630-53444-227	PUBLIC INFORMATION	-	-	600	600	-	-	600	-	0.00%		
630-53444-229	INVESTMENT SERVICES	5,022	5,989	5,700	5,700	4,261	5,640	5,820	120	2.11%		
630-53444-230	WORKERS COMPENSATION INSURANCE	12,643	8,728	8,212	8,212	6,531	6,550	6,812	(1,400)	-17.05%	Experience modification stabilization offset by increase in rates	
630-53444-231	PROPERTY & LIABILITY INSURANCE	10,560	11,348	12,954	12,954	12,780	12,780	13,400	446	3.44%		
630-53444-239	RENT	14,988	14,992	14,537	14,537	10,899	14,537	14,992	455	3.13%		
630-53444-242	CUSTODIAL-BLDG REPAIR/MAINT	18,849	1,773	5,510	5,510	3,644	4,750	5,510	-	0.00%		
630-53444-243	CUSTODIAL-CONTRACTUAL	13,967	14,739	15,175	15,175	9,926	14,500	15,691	516	3.40%		
630-53444-244	CUSTODIAL-OPERATIONAL SUPPLIES	864	656	1,099	1,099	717	975	1,162	63	5.73%		
630-53444-245	CUSTODIAL-EQUIP REPAIR/MAINT	2,359	1,669	2,683	2,683	1,380	2,650	2,832	149	5.55%		
630-53444-249	BUILDING UTILITIES	22,046	19,372	25,152	25,152	16,321	22,575	26,578	1,426	5.67%	Based on 2024 ACFR Property Base - 31% GF, 19% Sewer, 17% Water and 33% Storm	
630-53444-262	LEGAL/AUDIT	14,331	16,239	16,000	16,000	14,728	16,350	16,500	500	3.13%		
Total Storm Admin and General Expense		268,137	285,514	252,393	252,393	197,048	244,653	270,034	17,641	6.99%	NOTE: ALLOCATION TO UTILITIES SEPTEMBER NOT COMPLETED (70% 23-24; 67% 25, 69% 26)	
Total Stormwater Capital and Operating Expenses		1,187,969	1,249,326	1,859,321	4,447,742	1,800,368	4,440,850	2,605,136	745,815	40.11%		
STORMWATER NET REVENUES/SOURCES (EXPENSES/USES)		1,482,153	1,484,927	2,101,049	(487,372)	(607,783)	(357,156)	(1,168,706)	(3,269,755)	-155.62%		

VILLAGE OF LTITLE CHUTE
STORMWATER UTILITY

					AMENDED		
	<u>ACTUAL 2023</u>	<u>ACTUAL 2024</u>	<u>BUDGET 2025</u>	<u>BUDGET 2025</u>	<u>ACTUAL 2025</u>	<u>ESTIMATED 2025</u>	<u>BUDGET 2026</u>
OPERATING REVENUES							
Charges for Services	1,346,138	1,375,408	1,356,500	1,356,500	1,033,329	1,368,900	1,371,500
Other	41,600	3,426	3,300	3,300	2,701	3,551	3,400
Total Operating Revenue	1,387,738	1,378,835	1,359,800	1,359,800	1,036,029	1,372,451	1,374,900
OPERATING EXPENSES							
Operation and Maintenance	644,123	666,831	687,097	722,097	446,149	710,841	707,831
Depreciation	472,334	489,351	510,000	510,000	382,500	506,000	515,000
Total Operating Expenses	1,116,457	1,156,182	1,197,097	1,232,097	828,649	1,216,841	1,222,831
OPERATING INCOME	271,282	222,653	162,703	127,703	207,380	155,610	152,069
NON-OPERATING REVENUE (EXPENSES)							
Investment Income	156,117	244,835	61,570	61,570	155,526	171,212	61,530
Interest Expense	(71,512)	(86,362)	(68,709)	(68,709)	(61,197)	(78,775)	(85,119)
Sale of Village Property	-	-	-	-	-	-	-
Other	16,432	11,778	-	-	1,031	1,031	-
Total Non-Operating Revenue (Expenses)	101,037	170,251	(7,139)	(7,139)	95,360	93,468	(23,589)
INCOME BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	372,319	392,904	155,564	120,564	302,740	249,078	128,480
CAPITAL CONTRIBUTIONS	1,109,834	1,092,024	2,539,000	2,539,000	-	2,539,000	-
TRANSFERS IN (OUT)	-	-	-	-	-	-	-
CHANGE IN NET POSITION	1,482,153	1,484,928	2,694,564	2,659,564	302,740	2,788,078	128,480
NET POSITION - BEGINNING OF YEAR AS RESTATED	29,528,984	31,011,137	32,496,064	32,496,064	32,496,064	32,496,064	35,284,142
NET POSITION - END OF YEAR	31,011,137	32,496,064	35,190,628	35,155,628	32,798,804	35,284,142	35,412,622
RECONCILIATION OF CHANGE IN NET POSITION TO NET CASH FROM OPERATING ACTIVITIES							
Operating Income	1,482,153	1,484,928	2,694,564	2,659,564	302,740	2,788,078	128,480
Noncash Items in Operating Income:							
Depreciation	472,334	489,351	510,000	510,000	382,500	506,000	515,000
Amortization	13,985	(18,764)	(15,493)	(15,493)	(15,493)	(15,493)	(12,418)
Capital Contributions	(1,109,834)	(1,092,024)	(2,539,000)	(2,539,000)	-	(2,539,000)	-
Long Term Debt/Advance to other funds	1,200,000	-	-	-	-	450,000	-
Fixed Assets	(412,244)	(147,720)	(593,515)	(3,146,936)	(910,523)	(3,145,234)	(1,297,186)
Principal Repayment	(246,896)	(394,570)	(250,275)	(250,275)	(250,275)	(250,275)	(410,894)
NET CHANGE	1,399,498	321,201	(193,719)	(2,782,140)	(491,051)	(2,205,924)	(1,077,018)

**VILLAGE OF LTITLE CHUTE
STORMWATER UTILITY**

				AMENDED			
	<u>ACTUAL 2023</u>	<u>ACTUAL 2024</u>	<u>BUDGET 2025</u>	<u>BUDGET 2025</u>	<u>ACTUAL 2025</u>	<u>ESTIMATED 2025</u>	<u>BUDGET 2026</u>
KEY RATIOS							
Debt Coverage Ratio							
<1 Insufficient		1.93		2.10		1.44	
1.00 - 1.25 Adequate						1.38	
1.26-1.50 Good						1.47	
>1.50 Strong						1.64	
Days Cash on Hand							
<30 Days Insufficient		1,436		1,652		1,011	
30 to 60 Days Adequate						1,314	
60 to 120 Days Good						354	
>120 Days Strong							206
Debt to Plant							
<40 Low		10%		8%		8%	
40% to 60% Moderate						8%	
60% to 80% Moderately High						8%	
>80% High						8%	7%
System Profit							
Return on Rate Base		61%		64%		49%	
						46%	
						66%	
						55%	
						47%	
		5.08%		4.97%		8.92%	
						8.81%	
						1.00%	
						9.23%	
						0.41%	

VILLAGE OF LITTLE CHUTE 2026 BUDGET

STORM UTILITY

DEBT SCHEDULE

2016 Storm Revenue			2010 Clean Water Fund			2019 Refunding				
<u>Year</u>	Storm		<u>Principal</u>	<u>Interest</u>	<u>Total</u>	Storm		<u>Principal</u>	<u>Interest</u>	<u>Total</u>
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>	
2026	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	
2027	84,000.00	25,440.00	109,440.00	27,742.27	2,270.38	30,012.65			-	
2028	92,000.00	23,542.00	115,542.00	28,616.98	1,381.89	29,998.87			-	
2029	92,000.00	21,426.00	113,426.00	29,519.28	465.37	29,984.65			-	
2030	96,000.00	19,168.00	115,168.00							
2031	100,000.00	16,718.00	116,718.00							
2032	100,000.00	14,118.00	114,118.00							
2033	104,000.00	11,364.00	115,364.00							
2034	108,000.00	8,340.00	116,340.00							
2035	112,000.00	5,040.00	117,040.00							
2036	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			2025 G O Note				
<u>Year</u>	Storm		<u>Principal</u>	<u>Interest</u>	<u>Total</u>	Storm		<u>Principal</u>	<u>Interest</u>	<u>Total</u>
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>	
2026	55,000.00	3,300.00	58,300.00	100,000.00	47,500.00	147,500.00	40,000.00	13,335.21	53,335.21	
2027	55,000.00	2,200.00	57,200.00	105,000.00	42,500.00	147,500.00	35,000.00	17,575.00	52,575.00	
2028	55,000.00	1,650.00	56,650.00	110,000.00	37,250.00	147,250.00	40,000.00	16,350.00	56,350.00	
2029	55,000.00	1,100.00	56,100.00	115,000.00	31,750.00	146,750.00	40,000.00	14,950.00	54,950.00	
2030	55,000.00	550.00	55,550.00	120,000.00	26,000.00	146,000.00	45,000.00	13,350.00	58,350.00	
2031				125,000.00	20,000.00	145,000.00	45,000.00	11,550.00	56,550.00	
2032				135,000.00	13,750.00	148,750.00	50,000.00	9,750.00	59,750.00	
2033				140,000.00	7,000.00	147,000.00	50,000.00	7,750.00	57,750.00	
2034							50,000.00	5,250.00	55,250.00	
2035							55,000.00	2,750.00	57,750.00	
2036									-	
	275,000.00	8,800.00	283,800.00				450,000.00	112,610.21	562,610.21	
TOTAL DEBT										
Storm										
<u>Year</u>	<u>Principal</u>		<u>Interest</u>		<u>Total</u>		<u>Principal</u>		<u>Total</u>	
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>	
2026				410,894.29	97,536.96	508,431.25				
2027				306,742.27	89,985.38	396,727.65				
2028				325,616.98	80,173.89	405,790.87				
2029				331,519.28	69,691.37	401,210.65				
2030				316,000.00	59,068.00	375,068.00				
2031				270,000.00	48,268.00	318,268.00				
2032				285,000.00	37,618.00	322,618.00				
2033				294,000.00	26,114.00	320,114.00				
2034				158,000.00	13,590.00	171,590.00				
2035				167,000.00	7,790.00	174,790.00				
2036				112,000.00	1,680.00	113,680.00				
				2,976,772.82	531,515.60	3,508,288.42				

POSITION FUND ALLOCATIONS

	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
<u>ADMINISTRATION</u>				
TID4	1%	1%	1%	1%
TID5	3%	4%	4%	5%
TID6	7%	7%	6%	3%
TID7	7%	7%	7%	8%
TID8	6%	6%	7%	8%
Storm Admin	5%	5%	5%	5%
Sewer Admin	6%	5%	5%	5%
Water Admin	5%	5%	5%	5%
Admin	60%	60%	60%	60%
	1 FTE	1 FTE	1 FTE	1 FTE
ADMINISTRATIVE SERVICES				
<u>Assistant Village Administrator</u>				
Administrative Services	-	-	-	40%
TID4	-	-	-	1%
TID5	-	-	-	1%
TID6	-	-	-	1%
TID7	-	-	-	2%
TID8	-	-	-	2%
Construction	-	-	-	2%
Sewer Utility	-	-	-	17%
Water Utility	-	-	-	17%
Stormwater Utility	-	-	-	17%
	-	-	-	.75 FTE
<u>Finance Director</u>				
Administrative Services	47%	50%	41%	48%
Sanitation	3%	2%	2%	2%
FVMPD	0%	0%	0%	2%
TID4	3%	2%	3%	1%
TID5	3%	2%	2%	1%
TID6	3%	3%	3%	1%
TID7	3%	3%	3%	1%
TID8	3%	3%	3%	1%
Construction	5%	5%	6%	4%
Sewer Utility	10%	10%	12%	13%
Water Utility	10%	10%	13%	13%
Stormwater Utility	10%	10%	12%	13%
	1 FTE	1 FTE	1 FTE	1 FTE

POSITION FUND ALLOCATIONS				
	2023	2024	2025	2026
<u>Human Resources & Administrative Services Manager</u>				
Administrative Services	35%	35%	49%	44%
FVMPD	0%	0%	0%	45%
Sewer Utility	18%	18%	17%	4%
Water Utility	17%	17%	17%	2%
Stormwater Utility	30%	30%	17%	5%
	1 FTE	1 FTE	1 FTE	1 FTE
<u>Payroll and Benefits Specialist</u>				
Administrative Services	48%	48%	48%	42%
FVMPD	0%	0%	0%	45%
Construction	13%	13%	13%	2%
Sewer Utility	13%	13%	13%	4%
Water Utility	13%	13%	13%	2%
Stormwater Utility	13%	13%	13%	5%
	1 FTE	1 FTE	1 FTE	1 FTE
<u>Utility Clerk - Special Assessments transitioned to Account Clerk in 2023</u>				
Sanitation	20%	20%	22%	21%
Construction Fund	5%	5%	0%	0%
Sewer Utility	25%	25%	26%	26%
Water Utility	25%	25%	26%	26%
Stormwater Utility	25%	25%	26%	26%
	1 FTE	1 FTE	1 FTE	1 FTE
<u>Accounts Payable Clerk Specialist</u>				
Administrative Services	60%	60%	60%	71%
Sanitation	5%	5%	5%	1%
FVMPD				3%
Construction	5%	5%	5%	1%
Sewer Utility	10%	10%	10%	10%
Water Utility	10%	10%	10%	9%
Stormwater Utility	10%	10%	10%	5%
	.75 FTE	1 FTE	1 FTE	1 FTE
<u>Accounting Clerk Specialist</u>				
Administrative Services	49%	49%	49%	48%
Sanitation	3%	3%	3%	3%
Construction	9%	9%	9%	10%
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

POSITION FUND ALLOCATIONS				
	2023	2024	2025	2026
<u>Village Clerk</u> Administrative Services	1 FTE	1 FTE	1 FTE	1 FTE
<u>Deputy Village Clerk</u>	1 FTE	1 FTE	1 FTE	N/A
COMMUNITY DEVELOPMENT				
<u>Inspector</u>				
Inspections	93%	93%	93%	93%
Sewer	7%	7%	7%	7%
	1 FTE	1 FTE	1 FTE	1 FTE
<u>Community Development Director</u>				
Assessing	35%	35%	25%	25%
Inspections	5%	5%	10%	10%
Economic Dev	30%	30%	35%	30%
TID4	1%	0%	0%	0%
TID5	4%	2%	2%	3%
TID6	10%	8%	5%	5%
TID7	10%	15%	15%	15%
TID8	5%	5%	8%	12%
	1 FTE	1 FTE	1 FTE	1 FTE
MUNICIPAL COURT				
Court Clerk	100%	100%	100%	100%
	.75 FTE	.75 FTE	.5 FTE	.5 FTE
<u>FIRE</u>				
Fire Inspector	100%	100%	100%	100%
	.5 FTE	.5 FTE	.5 FTE	.5 FTE
DEPARTMENT OF PUBLIC WORKS				
<u>Public Works Director</u>				
DPW Admin	10%	10%	10%	10%
Street Repair and Maintenance	27%	27%	26%	26%
Construction Projects	10%	10%	10%	10%
TID4	1%	1%	0%	0%
TID5	4%	4%	4%	4%
TID6	4%	4%	4%	4%
TID7	4%	4%	4%	4%
TID8	2%	2%	4%	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

POSITION FUND ALLOCATIONS

	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
<u>Assistant Director Public Works (Village Engineer)</u>				
Admin	0%	0%	5%	15%
GIS	2%	5%	5%	5%
Street Repair	0%	0%	0%	10%
TID4	2%	0%	0%	0%
TID5	4%	3%	2%	1%
TID6	3%	4%	2%	1%
TID7	4%	10%	8%	7%
TID8	2%	2%	2%	2%
Construction Projects	37%	31%	21%	21%
Sewer Collection	15%	15%	17%	9%
Pumping Water Utility	5%	5%	4%	2%
Water Treatment	5%	5%	4%	2%
Water Distribution	6%	5%	5%	3%
Storm Pond Maintenance	5%	5%	2%	3%
Storm Collection	10%	5%	8%	7%
Park Improvement	0%	5%	5%	7%
Fire Station	0%	0%	10%	5%
	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>Account Clerk Specialist</u>				
Vehicle Maintenance	45%	45%	45%	40%
Parks	0%	0%	0%	2%
Forestry	0%	0%	0%	2%
Construction Projects	15%	15%	15%	15%
Sanitation	7%	7%	7%	8%
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

POSITION FUND ALLOCATIONS				
	2023	2024	2025	2026
DEPARTMENT OF PARKS RECREATION AND FORESTRY				
Director of Parks Recreation and Forestry				
Recreation	21%	21%	21%	22%
Parks	45%	45%	45%	50%
Forestry	20%	20%	20%	17%
Aquatics	10%	10%	10%	8%
Youth Football	2%	2%	2%	2%
Community Band	2%	2%	2%	1%
	1 FTE	1 FTE	1 FTE	1 FTE
Program Supervisor				
Recreation	78%	78%	78%	77%
Parks	10%	10%	10%	8%
Forestry	5%	5%	5%	5%
Youth Football	5%	5%	5%	8%
Community Band	2%	2%	2%	2%
	1 FTE	1 FTE	1 FTE	1 FTE
Facilities Manager - Note this position will start recording daily time by activity in 2025				
Village Hall	35%	35%	35%	30%
Village Promotion and Goodwill	0%	0%	0%	3%
Fire	10%	10%	10%	11%
DPW Support Service	5%	5%	5%	2%
Snow and Ice	0%	0%	0%	2%
Library/Civic	30%	25%	25%	30%
FVMPD	20%	25%	25%	15%
Van Lieshout	0%	0%	0%	3%
Fire Station	0%	0%	0%	4%
	1 FTE	1 FTE	1 FTE	1 FTE
LIBRARY				
Library Director	100%	100%	100%	100%
Librarian	1 FTE	1 FTE	1 FTE	1 FTE
Library Technician	.75 FTE	1.3 FTE	1.7 FTE	1.7 FTE
Library Assistant	3.02 FTE	2.58 FTE	2.54 FTE	2.54 FTE
Student Assistant	1.35 FTE	1.35 FTE	.5 FTE	.5 FTE
FOX VALLEY METRO POLICE				
Police Chief	100%	100%	100%	100%
Police Captain	1 FTE	1 FTE	1 FTE	1 FTE
Lieutenant	1 FTE	1 FTE	1 FTE	0 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	2 FTE	2 FTE	2 FTE
	22 FTE	22 FTE	23 FTE	19 FTE

POSITION FUND ALLOCATIONS

	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
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POSITIONS THAT RECORD THEIR TIME DAILY IN 15 MINUTE INCREMENTS

	ACTUAL	BUDGET	
MSB Laborers and Foreman-Joint DPW and DPRF			
Village Hall	0.04%	0.04%	0.19%
Village Promotion and Goodwill	1.91%	1.92%	1.92%
Street Repair and Maint	21.11%	22.06%	20.83%
PW Support Services	0.98%	1.17%	1.04%
Vehicle Maintenance	6.73%	5.69%	6.67%
Snow and Ice	10.50%	8.22%	9.62%
Weed Control	0.30%	0.36%	0.32%
Recycling	3.38%	3.69%	3.48%
Park	16.48%	18.59%	16.83%
Forestry	7.10%	9.63%	6.73%
Sanitation	11.62%	11.12%	13.14%
Sewer Collection	8.13%	4.55%	7.37%
Water Distribution	0.80%	0.91%	0.96%
Storm Pond Maint	1.81%	2.84%	3.21%
Storm Collection	9.11%	9.21%	7.69%
	15 FTE	15 FTE	15 FTE
Engineering Technicians - Note several accounts under each of these categories based on capital projects			
General Fund	8.40%	23.03%	18.31%
Heesakker Park Special Revenue	0.00%	0.00%	0.72%
Fire Station	0.00%	0.00%	1.74%
TID4	0.71%	0.00%	0.00%
TID5	0.71%	0.00%	0.00%
TID6	0.20%	0.00%	0.24%
TID7	19.66%	2.30%	18.56%
TID8	8.94%	26.86%	10.82%
Park Improvement	1.90%	2.42%	4.72%
Construction Fund	33.67%	20.70%	13.93%
Sewer Utility	9.04%	6.09%	11.85%
Water Utility	7.09%	5.69%	6.20%
Stormwater Utility	9.68%	12.91%	12.91%
	4 FTE	4 FTE	4 FTE
Total FTE	74.62	75.48	75.74
			70.49