VILLAGE OF EPHRAIM

FOUNDED 1853

VILLAGE OF EPHRAIM
BOARD MEETING AGENDA
TUESDAY, OCTOBER 20, 2026 – 8:00 AM
9996 WATER STREET – EPHRAIM VILLAGE HALL

NOTE: THIS MEETING WILL BE SIMULTANEOUSLY HELD VIA TELECONFERENCING. STAFF, COMMITTEE MEMBERS, AND THE PUBLIC ARE WELCOME TO PARTICIPATE IN THIS MANNER. TELECONFERENCING WILL BE AVAILABLE BY COMPUTER, PHONE, TABLET, OR DIAL-IN. CONNECTION INFORMATION BELOW:

1. **Call to Order.**
2. **Quorum.**
3. **Changes in Agenda.**
4. **Visitor's Comments.**
5. **Administration:**
   a. Discussion and consideration regarding the 2027 Budget.
6. **Consideration of adjournment into Closed Session per §19.85(1)(c), considering employment, promotion, compensation, or performance evaluation data of any public employee over which the governmental body has jurisdiction or exercises responsibility: *For the purpose of discussing the 2027 staffing and benefit package.***
7. **Consideration of a motion to reconvene into Open Session per Wis. Stat. §19.85(2).**
8. **Discussion and consideration of action from Closed Session, if required.**
9. **Discussion and consideration regarding setting the 2027 Budget for Public Hearing.**
10. **Visitors' Comments.**
11. **Adjournment.**

Please join my meeting from your computer, tablet, or smartphone.
https://meet.goto.com/852918637

You can also dial in using your phone.
Access Code: 852-918-637
United States: +1 (571) 317-3122

Deviation from the listed order may occur*
Please note that upon reasonable notice, efforts will be made to accommodate the needs of disabled individuals through appropriate aids and services. For additional information, please contact Andrea Collak, Clerk, Village of Ephraim, PO Box 138, Ephraim, WI 54211

Andrea Collak, Clerk

Kim Roberts, Deputy Clerk

Date: 10/16/2026
X Village Administrative Office
X Library
X Post Office
X Website: ephraim.wi.gov
X Emailed to WDOR/ Peninsula Pulse

Row	Activity Description	Code	Description	Addit. Comments	2024	2025	2026	2027 Budget	Increase (Decrease)	YTD 9/30/2026	2025 Actual	2024 Actual	2023 Actual
		100-10-	INCOME	New comments in Red									
1	General Fund	41110	General Property Taxes		$ 1,336,375	$ 1,336,704	$ 1,384,722	$ 1,061,498.69	$ (323,223.40)	$ 1,382,021	$ 1,336,704	$ 1,336,375	$ 1,309,556
2	General Fund	41150	Managed Forest Lands		$ 8	$ 8	$ 8	$ 8.00	$ -	$ 78	$ 78	$ 40	$ 8
3	General Fund	41210	Room Taxes		$ 320,000	$ 320,000	$ 370,000	$ 370,000.00	$ -	$ 190,185	$ 384,294	$ 377,524	$ 370,344
4	General Fund	41220	Room Tax Grant	Money from DDC	$ 36,000	$ 36,000	$ 50,000	$ 50,000.00	$ -	$ 29,076	$ 46,786	$ 40,652	$ 43,017
5	General Fund	41223	PRAT		$ 150,000	$ 150,000	$ 150,000	$ 150,000.00	$ -	$ 105,489	$ 176,072	$ 156,128	$ 186,564
6	General Fund	41800	Interest on Taxes		$ 300	$ 300	$ 300	$ 300.00	$ -	$ 140	$ 511	$ 735	$ 389
7	General Fund	43410	State - Shared Revenue		$ 6,161	$ 46,438	$ 42,041	$ 42,924.00	$ 883.00	$ 14,350	$ 48,703	$ 42,009	$ 6,160
8	General Fund	43430	Exempt Computer Aid		$ 142	$ 142	$ 142	$ 142.00	$ -	$ 142	$ 142	$ 142	$ 142
9	General Fund	43530	State Transportation Aids		$ 44,594	$ 89,693	$ 103,148	$ 118,620.00	$ 15,472.00	$ 77,361	$ 89,693	$ 77,994	$ 67,821
10	General Fund	43545	Recycling Rebate						$ -				
11	General Fund	43610	Payment for Municipal Services		$ -	$ -	$ -	$ -	$ -				
12	General Fund	43650	State Aid - Forest Crop		$ 1,000	$ -	$ -	$ -	$ -	$ -			
13	General Fund	43660	State Payment in Lieu of Taxe	DNR Land Payment	$ 2,000	$ 2,000	$ 2,000	$ 2,300.00	$ 300.00	$ 2,368	$ 2,330	$ 7,315	$ 2,389
14	General Fund	43690	State - Video Service Provider		$ 2,773	$ 2,773	$ 2,773	$ 2,773.00	$ -	$ 2,773	$ 2,773	$ 2,773	$ 2,773
15	General Fund	43900	grant proceeds						$ -	$ -	$ 55,600		
16	General Fund	44100	Cable Franchise Fees/Leases		$ 13,000	$ 13,000	$ 13,000	$ 14,000.00	$ 1,000.00	$ 8,798	$ 14,208	$ 14,172	$ 14,139
17	General Fund	44110	Liquor Licenses		$ 2,000	$ 2,500	$ 2,500	$ 2,500.00	$ -	$ 3,479	$ 2,448	$ 2,620	$ 2,650
18	General Fund	44111	Operator Licenses	good for 2 years	$ 500	$ 500	$ 500	$ 500.00	$ -	$ 1,080		$ 1,020	$ 60
19	General Fund	44112	Picnic Licenses		$ 20	$ 20	$ 20	$ 20.00	$ -	$ 20	$ 20	$ 140	$ 20
20	General Fund	44113	STR Licenses		$ 5,000	$ 5,000	$ 12,000	$ 13,000.00	$ 1,000.00	$ 1,500	$ 13,000	$ 12,950	$ 13,150
	General Fund	44114	Mob. Food License								$ 400		
21	General Fund	44200	Dog Licenses		$ 8	$ 8	$ 8	$ 8.00	$ -	$ 77	$ 119	$ 100	$ 66
22	General Fund	44300	Building & Sign Permits		$ 2,500	$ 2,500	$ 1,500	$ 1,500.00	$ -	$ 957	$ 4,515	$ 981	$ 3,527
23	General Fund	44310	Building Inspection Fees		$ -	$ -	$ 2,000	$ 2,000.00	$ -	$ 5,947	$ 2,614	$ -	$ 2,833
24	General Fund	46100	Sales of Copies/Plats etc		$ -	$ -	$ -	$ -	$ -	$ 17	$ 32	$ 20	
25	General Fund	46101	Assessment Letters		$ 1,000	$ 1,000	$ 1,000	$ 1,000.00	$ -	$ 925	$ 1,300	$ 1,250	$ 975
26	General Fund	46730	Tennis Court Fees		$ 1,000	$ 1,000	$ 1,000	$ 1,200.00	$ 200.00	$ 1,853	$ 971	$ 1,385	$ 890
27	General Fund	46840	Personnel Serv Payments	Money from Dock	$ 19,900	$ 19,900	$ 19,900	$ 22,000.00	$ 2,100.00		$ 19,900	$ 19,900	$ 12,000
28	General Fund	46900	Other Revenue	Pic. Table Money, DDC Pa	$ 2,000	$ 2,000	$ 2,000	$ 2,000.00	$ -	$ 1,809	$ 24,443	$ 1,096	$ 24,696
29	General Fund	48000	Misc Revenue						$ -	$ 1,000	$ 1,542		
30	General Fund	48100	Interest Income/Genl		$ 100,000	$ 120,000	$ 120,000	$ 120,000.00	$ -	$ 90,052	$ 173,256	$ 210,843	$ 162,853
31	General Fund	48200	Rentals of Village Properties		$ 7,000	$ 5,500	$ 5,500	$ 5,500.00	$ -	$ 5,971	$ 5,210	$ 5,285	$ 5,710
32	General Fund	48307	Sale of Recyclable Materials		$ 2,000	$ 2,000	$ 2,000	$ 2,000.00	$ -	$ 2,324	$ 2,359	$ 2,053	$ 2,090
33	General Fund	48330	Sale of Other Equip & Property		$ -	$ -	$ -	$ -	$ -	$ 20,000			
34			Total Revenue		$ 2,055,281	$ 2,158,986	$ 2,288,062	$ 1,985,793.69	$ (302,268.40)	$ 1,949,792	$ 2,410,023	$ 2,315,502	$ 2,234,822
		100-10-	EXPENSE										
35	Board	51100-100	Board Salaries		$ 18,000	$ 30,000	$ 30,000	$ 30,000.00	$ -	$ 20,900	$ 22,800	$ 18,000	$ 18,000
36	Board	51100-101	Board SS/Med		$ 1,377	$ 1,377	$ 1,377	$ 1,377.00	$ -	$ 1,598	$ 1,744	$ 1,377	$ 1,379
37	Board	51100-320	Training/Conferences		$ 200	$ 200	$ 200	$ 200.00	$ -	$ -		$ 20	$ 189
38	Legal Fees	51300-200	Legal Fees		$ 30,000	$ 30,000	$ 25,000	$ 23,000.00	$ (2,000.00)	$ 18,913	$ 15,789	$ 17,689	$ 40,560
39	Gen. Admin.	51400-100	Salaries		$ 139,678	$ 144,148	$ 151,355	$ 156,350.19	$ 4,994.73	$ 107,937	$ 146,309	$ 145,028	$ 136,784
40	Gen. Admin.	51400-101	SS/Med		$ 10,685	$ 11,027	$ 11,579	$ 11,960.79	$ 382.10	$ 8,089	$ 10,193	$ 9,916	$ 9,561
41	Gen. Admin.	51400-102	Retirement		$ 9,498	$ 9,802	$ 10,292	$ 11,335.39	$ 1,043.22	$ 8,357	$ 10,196	$ 10,006	$ 9,301
42	Gen. Admin.	51400-103	Health Insurance		$ 43,349	$ 46,331	$ 47,431	$ 49,374.03	$ 1,942.86	$ 30,625	$ 41,774	$ 43,597	$ 41,964
43	Gen. Admin.	51400-104	Disability Insurance		$ 2,800	$ 2,800	$ 2,800	$ 2,800.00	$ -	$ 2,762	$ 3,683	$ 3,376	$ 3,990

	Activity Description	Code	Description	Addit. Comments	######## #	2024	2025	2026	2027 Budget	Increase (Decrease)	YTD 9/30/2026	2025 Actual	2024 Actual	2023 Actual
44	Gen. Admin.	51400-105	Workers Compensation			$ 650	$ 441	$ 457	**$ 472.85**	$ 15.38	$ 400	$ 460	$ 312	$ 686
45	Gen. Admin.	51400-107	Supplemental Insurance			$ -	$ -	$ -	**$ -**	$ -				
46	Gen. Admin.	51400-310	Vehicle Fuel			$ 600	$ 400	$ 400	**$ 400.00**	$ -	$ 111	$ 262	$ 206	$ 227
47	Gen. Admin.	51400-311	Vehicle Maintenance			$ 500	$ 500	$ 500	**$ 500.00**	$ -	$ -	$ 50	$ 61	$ 190
48	Gen. Admin.	51400-312	Cellphone			$ 1,750	$ 1,750	$ 1,750	**$ 1,750.00**	$ -	$ 1,106	$ 1,486	$ 1,568	$ 1,289
49	Gen. Admin.	51400-320	Training/Conferences			$ 2,000	$ 2,000	$ 1,500	**$ 1,500.00**	$ -	$ 727	$ 1,138	$ 1,312	$ 499
50	Gen. Admin.	51400-330	Bank Fees			$ 500	$ 500	$ 500	**$ 500.00**	$ -	$ 443	$ 599	$ 610	$ 512
51	Gen. Admin.	51400-331	Postage			$ 3,500	$ 3,500	$ 3,500	**$ 4,500.00**	$ 1,000.00	$ 4,104	$ 4,734	$ 5,153	$ 4,994
52	Gen. Admin.	51400-332	Office Equipment			$ 3,000	$ 3,000	$ 2,000	**$ 1,000.00**	$ (1,000.00)	$ -			$ 448
53	Gen. Admin.	51400-333	Office Supplies/Expenses			$ 5,000	$ 5,000	$ 5,000	**$ 5,000.00**	$ -	$ 2,874	$ 6,081	$ 4,323	$ 4,112
54	Gen. Admin.	51400-334	Computer Supplies/Expens	$800 for Dissemination		$ 5,000	$ 8,000	$ 15,000	**$ 20,000.00**	$ 5,000.00	$ 19,427	$ 24,587	$ 17,555	$ 22,281
55	Gen. Admin.	51400-335	Professional Dues/Expenses			$ 1,500	$ 1,500	$ 1,500	**$ 3,000.00**	$ 1,500.00	$ 293	$ 3,907	$ 4,058	$ 3,806
56	Gen. Admin.	51400-336	Legal Notices/Adds			$ 500	$ 500	$ 500	**$ 500.00**	$ -	$ 193	$ 531	$ 701	$ 613
57	Gen. Admin.	51400-339	Printing Costs			$ 1,000	$ 2,500	$ 2,500	**$ 2,500.00**	$ -	$ 873	$ 2,532	$ 4,072	$ 2,847
58	Gen. Admin.	51400-340	Vehicle Insurance			$ 358	$ 366	$ 373	**$ 386.55**	$ 13.07	$ 356	$ 336	$ 315	$ 376
59	Gen. Admin.	51400-342	Committee/Worker Expens	BOA Expenses		$ 220	$ 220	$ 220	**$ 220.00**	$ -	$ -			
60	Gen. Admin.	51400-343	Contingency	Inc. Property Leases		$ 3,500	$ 3,500	$ 3,500	**$ 3,500.00**	$ -	$ 2,764	$ 3,058	$ 3,217	$ 3,138
61	Gen. Admin.	51400-344	Uniforms			$ 300	$ 300	$ 300	**$ 300.00**	$ -	$ -			
62	Gen. Admin.	51400-710	Charitable Donations			$ 1,000	$ 1,000	$ 1,000	**$ 1,000.00**	$ -	$ 1,000	$ 1,000	$ 1,000	$ 1,000
63	Gen. Admin.	51400-810	Equipment Outlay			$ -	$ -	$ -	**$ -**	$ -	$ 8,300	$ 7,905		
64	Gen. Admin.	51400-820	Bldg Improvement Outlay			$ -	$ -	$ -	**$ -**	$ -		$ 7,750		
65	Gen. Admin.	51400-830	Other Improvement Outlay			$ -	$ -	$ -	**$ -**	$ -				
66	Elections	51440-315	Election Equipment			$ -	$ -	$ -	**$ -**	$ -				
67	Elections	51440-316	Election Supplies/Expeness			$ 500	$ 500	$ 1,500	**$ 1,500.00**	$ -	$ 273	$ 1,733	$ 1,815	$ 1,215
68	Elections	51440-320	Training/Conferences			$ 500	$ 500	$ 500	**$ 500.00**	$ -	$ 135	$ 45	$ 462	$ 207
69	Elections	51440-342	Committee/Worker Expense			$ 2,500	$ 2,500	$ 2,500	**$ 2,500.00**	$ -	$ 1,204	$ 1,276	$ 2,169	$ 1,308
70	Financial Administrati	51500 -100	Salaries			$ 32,890	$ 33,943	$ 35,640	**$ 36,816.08**	$ 1,176.12	$ 27,332	$ 34,565	$ 34,626	$ 32,245
71	Financial Administrati	51500 -101	SS/Med			$ 2,516	$ 2,597	$ 2,726	**$ 2,816.43**	$ 89.97	$ 1,898	$ 2,393	$ 2,361	$ 2,244
72	Financial Administrati	51500 -102	Retirement			$ 2,237	$ 2,308	$ 2,424	**$ 2,669.17**	$ 245.65	$ 1,967	$ 2,402	$ 2,389	$ 2,192
73	Financial Administrati	51500 -103	Health Insurance			$ 10,544	$ 11,270	$ 11,537	**$ 12,009.90**	$ 472.59	$ 7,449	$ 10,161	$ 10,604	$ 10,207
74	Financial Administrati	51500-300	Auditing Expenses			$ 11,000	$ 15,000	$ 15,000	**$ 15,000.00**	$ -	$ 15,891	$ 14,665	$ 15,257	$ 13,117
75	Assessment of Proper	51530-210	Other Contractual Services			$ 67,200	$ 67,200	$ 8,500	**$ 8,500.00**	$ -	$ 6,517	$ 100,567	$ 8,490	$ 8,337
76	General Buildings-Adr	51600-210	Other Contractual Services			$ -	$ -	$ -	**$ -**	$ -				
77	General Buildings-Adr	51600-211	Property Insurance			$ 1,151	$ 1,232	$ 1,259	**$ 1,303.12**	$ 44.07	$ 1,231	$ 1,204	$ 1,130	$ 1,088
78	General Buildings-Adr	51600-302	Facility Maintenance/Repair			$ -	$ -	$ -	**$ -**	$ -				
79	General Buildings-Adr	51600-303	Electricity			$ 6,500	$ 7,500	$ 7,500	**$ 7,500.00**	$ -	$ 6,156	$ 6,439	$ 6,864	$ 7,293
80	General Buildings-Adr	51600-304	LP Gas			$ 1,500	$ 1,500	$ 1,500	**$ 1,500.00**	$ -	$ 1,151	$ 1,183	$ 1,438	$ 2,062
81	General Buildings-Adr	51600-305	Well Tests			$ -	$ 240	$ 240	**$ 240.00**	$ -	$ 60	$ 300	$ 240	
82	General Buildings-Adr	51600-306	Phone			$ 4,000	$ 4,000	$ 4,000	**$ 4,000.00**	$ -	$ 3,110	$ 3,760	$ 4,288	$ 5,564
83	General Buildings-Adr	51600-307	Water Treatment			$ -	$ -	$ -	**$ -**	$ -	$ 180			
84	General Buildings-Adr	51600-308	Sewer Fees			$ -	$ -	$ -	**$ -**	$ -				
85	General Buildings-Adr	51600-309	Internet			$ 675	$ 675	$ 675	**$ 1,000.00**	$ 325.00	$ 719	$ 1,074	$ 1,534	$ 989
86	General Buildings-Hall	51601-210	Other Contractual Services	Hall **Maint**		$ 10,000	$ 10,000	$ 10,000	**$ 10,000.00**	$ -	$ -	$ 52,474	$ 10,774	
87	General Buildings-Hall	51601-211	Property Insurance			$ 3,047	$ 3,261	$ 3,332	**$ 3,449.11**	$ 116.64	$ 3,304	$ 3,233	$ 2,992	$ 2,813
88	General Buildings-Hall	51601-300	Facility Equipment			$ -	$ -	$ -	**$ -**	$ -				
89	General Buildings-Hall	51601-301	Facility Supplies			$ -	$ -	$ -	**$ -**	$ -	$ -	$ 49		

	Activity Description	Code	Description	Addit. Comments	2024	2025	2026	2027 Budget	Increase (Decrease)	YTD 9/30/2026	2025 Actual	2024 Actual	2023 Actual
90	General Buildings-Hall	51601-302	Facility Maintenance/Repair		$ -	$ -	$ -	**$ -**	$ -				
91	General Buildings-Hall	51601-303	Electricity		$ 3,500	$ 3,500	$ 3,500	**$ 3,500.00**	$ -	$ 2,198	$ 4,111	$ 3,429	$ 2,968
92	General Buildings-Hall	51601-304	LP Gas		$ 6,000	$ 7,000	$ 7,000	**$ 7,000.00**	$ -	$ 4,969	$ 6,127	$ 6,872	$ 7,260
93	General Buildings-Hall	51601-305	Well Tests		$ -	$ -	$ -	**$ -**	$ -	$ 60	$ 60	$ 120	
94	General Buildings-Hall	51601-306	Phone		$ -	$ -	$ -	**$ -**	$ -				
95	General Buildings-Hall	51601-307	Water Treatment		$ -	$ -	$ -	**$ -**	$ -				
96	General Buildings-Hall	51601-308	Sewer Fees		$ 1,500	$ 1,500	$ 1,500	**$ 1,500.00**	$ -	$ 1,131	$ 2,050	$ 1,869	$ 1,749
97	General Buildings-Hall	51601-309	Internet		$ 1,700	$ 1,700	$ 1,700	**$ 2,200.00**	$ 500.00	$ 2,086	$ 2,514	$ 2,292	$ 1,892
98	Tax Refunds	51910-730	Misc Expense	Tax Collection	$ 3,800	$ 3,800	$ 3,800	**$ -**	$ (3,800.00)	$ -		$ 15,829	
99	Judgments and Losses	51920-730	Misc Expense		$ -	$ -	$ -	**$ -**	$ -				
100	Nondepart Insurance	51930-212	Liability Insurance		$ 5,500	$ 7,000	$ 7,000	**$ 7,000.00**	$ -	$ 9,125	$ 8,929	$ 8,852	$ 7,121
101	Building Inspection	52400-100	Salaries		$ 9,245	$ 9,541	$ 10,018	**$ 10,348.18**	$ 330.58	$ 7,681	$ 9,677	$ 9,527	$ 8,997
102	Building Inspection	52400-101	SS/Med		$ 707	$ 730	$ 766	**$ 791.64**	$ 25.29	$ 540	$ 679	$ 659	$ 639
103	Building Inspection	52400-102	Retirement		$ 629	$ 649	$ 681	**$ 750.24**	$ 69.05	$ 553	$ 672	$ 657	$ 611
104	Building Inspection	52400-103	Health Insurance		$ 2,343	$ 2,504	$ 2,564	**$ 2,668.87**	$ 105.02	$ 1,655	$ 2,258	$ 2,356	$ 2,268
105	Building Inspection	52400-105	Workers Compensation		$ -	$ -	$ -	**$ -**	$ -				
106	Building Inspection	52400-320	Training/Conferences		$ -	$ -	$ -	**$ -**	$ -				
107	Building Inspection	52400-333	Office Supplies/Expeneses		$ -	$ -	$ -	**$ -**	$ -	$ 249	$ 81	$ 2	
108	Airport	53510-210	Other Contractual Services		$ 500	$ -	$ -	**$ -**	$ -				
109	Animal Control	54100-210	Other Contractual Services		$ -	$ -	$ -	**$ -**	$ -				
110	Library	55110-316	Supplies/Expense		$ -	$ -	$ -	**$ -**	$ -				
111	Celebrations	55300-316	Supplies/Expense		$ 2,600	$ 2,600	$ 2,600	**$ 4,000.00**	$ 1,400.00	$ -	$ 9,194	$ 10,772	$ 4,623
112	Zoning	56400-100	Salaries		$ 23,112	$ 23,851	$ 25,044	**$ 25,870.45**	$ 826.45	$ 19,204	$ 24,193	$ 23,818	$ 22,493
113	Zoning	56400-101	SS/Med		$ 1,768	$ 1,825	$ 1,916	**$ 1,979.09**	$ 63.22	$ 1,352	$ 1,698	$ 1,649	$ 1,599
114	Zoning	56400-102	Retirement		$ 1,572	$ 1,622	$ 1,703	**$ 1,875.61**	$ 172.62	$ 1,382	$ 1,681	$ 1,643	$ 1,529
115	Zoning	56400-103	Health Insurance		$ 5,858	$ 6,261	$ 6,410	**$ 6,672.17**	$ 262.55	$ 4,138	$ 5,645	$ 5,891	$ 5,670
116	Zoning	56400-105	Workers Compensation		$ -	$ -	$ -	**$ -**	$ -				
117	Zoning	56400-320	Training/Conferences		$ -	$ -	$ -	**$ -**	$ -				
118	Zoning	56400-333	Office Supplies/Expenses		$ 500	$ 500	$ 500	**$ 500.00**	$ -				
119	Economic Developme	56700-710	Economic Development						$ -	$ -			
120	EBC	56700-720	Subsidy to Organization		$ -	$ -	$ -	**$ -**	$ -	$ 29,076	$ 46,786	$ 40,652	$ 9,030
121	Room Tax Expense	56701-210	Room Tax Expense	Money to Fund Tourism Zone	$ 36,000	$ 36,000	$ 50,000	**$ 50,000.00**	$ -	$ -			$ 50,267
122	Debt Service Principal	58100-600	Principal		$ 210,000	$ 220,000	$ 235,000	**$ -**	$ (235,000.00)	$ 442,016	$ 220,000	$ 210,000	$ 200,000
123	Debt Service Interest	58200-601	Interest		$ 136,419	$ 125,669	$ 114,294	**$ -**	$ (114,293.76)	$ 144,741	$ 125,669	$ 136,418	$ 146,669
			Total Expense		$ 896,479	$ 931,139	$ 905,364	**$ 571,386.85**	$ (333,977.60)	$ 992,885	$ 1,028,451	$ 884,212	$ 875,012

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		300-10-	***INCOME***	***New comments in Red***							
1	Debt Service Fund	41110	General Property Taxes	$ -	$ -	$ -	***$ 420,692***	$ 420,692	$ -	$ -	$ -
	Debt Service Fund	49200	Transfer In - Other Funds - PRAT	$ -	$ -	$ -	***$ 110,000***	$ 110,000	$ -	$ -	$ -
	Debt Service Fund	49200	Transfer In - Other Funds - Room Tax	$ -	$ -	$ -	***$ 127,464***	$ 127,464	$ -	$ -	$ -
			Total Income				***$ 658,156***				
			Expense								
122	**Debt Service Principal**	58100-600	Principal	$ -	$ -	$ -	**$ 496,515**	$ 496,515	$ -	$ -	$ -
123	**Debt Service Interest**	58200-601	Interest	$ -	$ -	$ -	**$ 161,641**	$ 161,641	$ -	$ -	$ -
			Total Expense	$ -	$ -	$ -	**$ 658,156**	**$ 658,156**	$ -	$ -	$ -

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100-20-	EXPENSE												
53000-100	Salaries			$ 123,957	$ 152,879	$ 159,400	$ 172,578	**$ 174,925.79**	$ 2,347.94	$ 113,294	$ 152,826	$ 143,969	$ 110,110
53000-101	SS/Med			$ 8,335	$ 11,695	$ 12,194	$ 12,858	**$ 13,037.57**	$ 179.62	$ 8,354	$ 10,607	$ 9,756	$ 7,775
53000-102	Retirement			$ 7,409	$ 10,351	$ 10,794	$ 11,377	**$ 12,355.87**	$ 978.58	$ 8,579	$ 10,736	$ 9,938	$ 7,348
53000-103	Health Insurance			$ 31,162	$ 56,371	$ 60,265	$ 61,697	**$ 64,232.50**	$ 2,535.71	$ 27,200	$ 49,472	$ 48,459	$ 31,459
53000-104	Disability Insurance			$ 2,500	$ 2,500	$ 2,500	$ 2,500	**$ 2,500.00**	$ -	$ 1,913	$ 2,522	$ 2,759	$ 1,978
53000-105	Workers Compensation			$ 6,858	$ 9,504	$ 4,833	$ 5,090	**$ 4,950.76**	$ (139.61)	$ 4,084	$ 4,946	$ 5,223	$ 5,989
53000-110	Personel Services			$ -	$ -	$ -	$ -	**$ -**	$ -				
53000-312	Cellphone			$ 1,200	$ 1,000	$ 1,000	$ 600	**$ 600.00**	$ -	$ 178	$ 342	$ 875	$ 964
53000-320	Training/Conferences			$ 600	$ 600	$ 600	$ 600	**$ 500.00**	$ (100.00)			$ 83	
53000-333	Office Supplies/Expenses			$ 1,000	$ 1,000	$ 1,000	$ 1,000	**$ 1,000.00**	$ -	$ 861	$ 831	$ 416	$ 1,322
53000-344	Uniforms	Include Safety		$ 1,000	$ 1,500	$ 2,250	$ 2,250	**$ 2,250.00**	$ -	$ 314	$ 1,882	$ 720	$ 1,147
53301-220	Mowing			$ 3,200	$ 2,500	$ 2,500	$ 1,500	**$ 1,000.00**	$ (500.00)	$ 362	$ 1,045	$ 375	
53301-221	Sweeping/Marking			$ 6,000	$ 6,000	$ 6,000	$ 6,000	**$ 6,500.00**	$ 500.00	$ 7,952	$ 4,901	$ 9,554	$ 4,392
53301-222	Road Trimming	Tree Cutting		$ 2,000	$ 2,000	$ 2,000	$ 2,000	**$ 2,000.00**	$ -		$ 1,280		
53301-223	Snow Removal			$ 32,000	$ 34,000	$ 34,000	$ 32,000	**$ 30,000.00**	$ (2,000.00)	$ 11,639	$ 21,972	$ 9,706	$ 13,764
53301-300	Facility Equipment			$ 1,000	$ 1,000	$ 1,000	$ 1,000	**$ 1,000.00**	$ -	$ 89			
53001-302	Facility Maintenance/Repair	$5,000 for surveying		$ 6,000	$ 5,000	$ 5,000	$ 5,000	**$ 5,000.00**	$ -	$ 1,777	$ 3,117		
53302-810	Equipment Outlay			$ -	$ -	$ -	$ -	**$ -**	$ -		$ 5,257	$ 49,153	$ 88,203
53302-820	Other Improvement Outlay	2020 streetwork expenses		$ -	$ -	$ -	$ -	**$ -**	$ -	$ 497,648	$ 100,874	$ 97,046	$ 81,082
53302-830	Other Improvement Outlay								$ -	$ 113,227	$ 92,132	$ 199,541	$ 57,929
53302-840	Project Outlay	Detour Repaving/storm (road aid money moved to cap reserve)							$ -				
53310-310	Vehicle Fuel			$ 5,000	$ 6,500	$ 7,000	$ 12,000	**$ 12,000.00**	$ -	$ 5,491	$ 10,146	$ 8,160	$ 6,172
53310-311	Vehicle Maintenance			$ 5,000	$ 10,000	$ 15,000	$ 20,000	**$ 20,000.00**	$ -	$ 6,938	$ 62,304	$ 5,444	$ 6,810
53310-340	Vehicle Insurance			$ 1,371	$ 1,410	$ 1,445	$ 1,477	**$ 1,528.28**	$ 51.68	$ 1,416	$ 1,324	$ 1,244	$ 1,392
53321-211	Property Insuranace			$ 200	$ -	$ -	$ -	**$ -**	$ -				
53321-303	Electricity			$ 1,000	$ 800	$ 500	$ 700	**$ 400.00**	$ (300.00)	$ 46	$ 273	$ 38	$ 308
53321-304	LP Gas	N/A		$ -	$ -	$ -	$ -	**$ -**	$ -				
53321-305	Well Tests					$ 120	$ 150	**$ 150.00**	$ -	$ 30	$ 210	$ 150	
53321-306	Phone			$ -	$ -	$ -	$ -	**$ -**	$ -				
53321-307	Water Treatment			$ -	$ -	$ -	$ -	**$ -**	$ -				
53321-308	Sewer Fees			$ 500	$ 500	$ 500	$ 600	**$ 644.00**	$ 44.00	$ 300	$ 544	$ 496	$ 464
53321-309	Internet			$ -	$ -	$ -	$ -		$ -				
53322-210	Other Contractual Services	Bathroom Cost Become inh		$ 8,650	$ 1,500	$ 1,500	$ 2,500	**$ 2,700.00**	$ 200.00	$ 2,049	$ 2,917	$ 1,628	$ 13,560
53322-211	Property Insurance			$ 3,902	$ 4,292	$ 4,593	$ 4,694	**$ 4,858.04**	$ 164.28	$ 4,665	$ 4,565	$ 4,215	$ 3,945
53322-300	Facility Equipment			$ -	$ -	$ -	$ -	**$ -**	$ -				
53322-301	Facility Supplies			$ 3,000	$ 2,000	$ 2,000	$ 2,000	**$ 2,000.00**	$ -	$ 1,420	$ 805	$ 1,349	$ 1,715
53322-302	Facility Maintenance/Repair			$ 17,000	$ 17,000	$ 17,000	$ 17,000	**$ 17,000.00**	$ -	$ 6,344	$ 28,385	$ 13,146	$ 8,289
53322-303	Electricity			$ -	$ -	$ -	$ -	**$ -**	$ -				
53322-304	LP Gas			$ 500	$ 1,000	$ 1,500	$ 2,500	**$ 5,000.00**	$ 2,500.00	$ 3,986	$ 1,721	$ 1,652	$ 927
53322-305	Well Tests	N/A		$ 248	$ -	$ 300	$ 300	**$ 30.00**	$ (270.00)		$ 330	$ 210	
53322-306	Phone	N/A		$ -	$ -	$ -	$ -	**$ -**	$ -				
53322-307	Water Treatment	N/A		$ -	$ -	$ -	$ -	**$ -**	$ -	$ 450			
53322-308	Sewer Fees	N/A		$ -	$ -	$ -	$ -	**$ 644.00**	$ 644.00				
53322-309	Internet			$ -	$ -	$ -	$ 2,225	**$ 1,100.00**	$ (1,125.00)	$ 640	$ 514		

Code	Description	Addit. Comments	### ####	2023	2024	2025	2026	2027 Budget	Increase (Decrease)	YTD 9/30/2026	2025 Actual	2024 Actual	2023 Actual
53322-350	Janitorial Supplies			$ 4,000	$ 4,500	$ 5,000	$ 5,000	**$ 5,000.00**	$ -	$ 2,320	$ 3,187	$ 3,945	$ 3,737
53322-351	Hardware/Tools			$ 1,775	$ 1,700	$ 1,700	$ 1,500	**$ 1,500.00**	$ -	$ 1,074	$ 819	$ 1,192	$ 525
53322-352	Equipment Rental			$ 250	$ 500	$ 1,000	$ 1,000	**$ 1,000.00**	$ -			$ 109	$ 73
53322-810	Equipment Outlay								$ -	$ 54,082			
53322-820	Bldg Improvement Outlay	Gar. Upgrades		$ 4,000	$ 3,000	$ 3,000	$ 3,000	**$ 3,000.00**	$ -	$ 536	$ 2,542		$ 9,761
53322-830	Other Improvement Outlay	New Building							$ -	$ 35,694	$ 1,952,965	$ 50,000	
53332-303	Electricity			$ -	$ -	$ -	$ -	**$ -**	$ -				
53420-301	Facility Supplies			$ 500	$ 300	$ 300	$ 200	**$ 200.00**	$ -		$ 48	$ 56	$ 82
53420-302	Facility Maintenance/Repair			$ 500	$ 500	$ 400	$ 400	**$ 200.00**	$ (200.00)			$ 669	$ 248
53420-303	Electricity			$ 15,000	$ 16,000	$ 18,000	$ 18,000	**$ 18,000.00**	$ -	$ 12,540	$ 16,830	$ 18,417	$ 16,963
53440-210	Other Contractual Services			$ 3,000	$ 2,000	$ 2,000	$ 2,000	**$ 2,000.00**	$ -	$ 669	$ 303	$ 1,520	
53440-302	Facility Maintenance/Repair			$ -	$ -	$ -	$ -	**$ -**	$ -				$ 1,275
53620-210	Other Contractual Services			$ 6,000	$ 6,500	$ 8,000	$ 8,500	**$ 10,000.00**	$ 1,500.00	$ 5,406	$ 10,227	$ 10,665	$ 8,492
53621-210	Other Contractual Services			$ 2,600	$ 2,500	$ 3,000	$ 3,000	**$ 3,000.00**	$ -	$ 1,877	$ 3,040	$ 5,042	$ 3,572
53630-210	Other Contractual Services			$ -	$ -	$ -	$ -	**$ -**	$ -				
53640-210	Other Contractual Services	True Green		$ 1,700	$ 3,200	$ 4,000	$ 4,000	**$ 4,200.00**	$ 200.00		$ 3,398	$ 3,483	$ 2,996
55200-225	Mulch			$ 4,000	$ 5,000	$ 5,000	$ 5,000	**$ 13,500.00**	$ 8,500.00	$ 4,439	$ 7,027	$ 2,185	$ 3,120
55200-226	Dirt & Stone			$ 1,000	$ 1,000	$ 2,000	$ 4,000	**$ 4,000.00**	$ -	$ 828	$ 7,543	$ 493	$ 1,114
55200-227	Flowers	Inc. Contracted Landscaping		$ 6,000	$ 6,000	$ 6,000	$ 6,000	**$ 6,000.00**	$ -	$ 4,138	$ 7,564	$ 3,401	$ 4,220
55200-228	Tree	1,500 cutting 5,000 planting		$ 6,500	$ 6,500	$ 6,500	$ 6,500	**$ 6,500.00**	$ -	$ 1,866	$ 7,411	$ 6,856	$ 2,214
55200-229	Plumbing			$ 2,500	$ 3,000	$ 3,500	$ 3,000	**$ 5,000.00**	$ 2,000.00	$ 2,716	$ 3,308	$ 1,520	$ 2,952
55200-230	Electrical			$ 750	$ 500	$ 500	$ 500	**$ 500.00**	$ -	$ 23	$ 141		$ 29
55200-231	HVAC							**$ 1,000.00**	$ 1,000.00				
55200-232	Concrete			$ 500	$ 300	$ 500	$ 500	**$ 500.00**	$ -	$ 15	$ 975	$ 449	$ 443
55200-300	Facility Equipment	Flags		$ 1,000	$ 1,000	$ 1,500	$ 1,800	**$ 1,500.00**	$ (300.00)	$ 4,457	$ 2,021	$ 1,090	$ 3,822
55200-302	Facility Maintenance/Repair			$ 4,500	$ 4,500	$ 4,500	$ 4,500	**$ 4,500.00**	$ -	$ 2,943	$ 4,676	$ 3,304	$ 3,751
55200-303	Electricity	Harborside/Wetlands		$ 900	$ 700	$ 700	$ 700	**$ 700.00**	$ -	$ 565	$ 882	$ 775	$ 773
55200-350	Janitorial Supplies	Covered under 53320-350		$ -	$ -	$ -	$ -	**$ -**	$ -				
55200-353	Equipment Repair/Maintenance			$ 2,300	$ 2,500	$ 2,500	$ 2,500	**$ 2,000.00**	$ (500.00)	$ 1,144	$ 894	$ 834	$ 9,562
55200-810	Equipment Outlay								$ -				
55200-820	Bldg Improvement Outlay								$ -				
55200-830	Other Improvement Outlay			$ 31,000	$ 31,000	$ 31,000	$ 28,400	**$ 33,440.00**	$ 5,040.00	$ 12,671	$ 37,631	$ 26,929	$ 24,364
55200-840	Project Outlay			$ 5,000	$ 5,000	$ 5,000	$ 5,000	**$ 5,000.00**	$ -	$ 18,563	$ 137,774	$ 34,745	$ 6,054
56401-830	Other Improvement Outlay			$ -	$ -	$ -	$ -	**$ -**	$ -	$ 26,812			
56420-303	Electricity	N/A		$ -	$ -	$ -	$ -	**$ -**	$ -				
55420-304	LP Gas	N/A		$ -	$ -	$ -	$ -	**$ -**	$ -				
55420-305	Well Tests					$ 120	$ 120	**$ 150.00**	$ 30.00	$ 30	$ 150	$ 150	
55420-307	Water Treatment	N/A		$ -	$ -	$ -	$ -	**$ -**	$ -				
55420-308	Sewer Fees			$ 500	$ 500	$ 500	$ 645	**$ 710.00**	$ 65.00	$ 330	$ 598	$ 545	$ 510
	Total Expense			$ 386,366	$ 451,103	$ 473,013	$ 499,961	**$ 523,006.81**	$ 23,046.20	$ 1,026,984	$ 2,790,734	$ 803,679	$ 567,696

Row	Activity Description	Code	Description	Item. Breakdown	#	#	#	#	#	#	2023	2024	2025	2026	2027 Budget	Increase (Decrease)	YTD 9/30/2026	2025 Actual	2024 Actual
		100-50-	*INCOME*																
1	General Fund	43420	State - Fire Dues								$ 11,000	**$ 11,000**	**$ 11,000**	**$ 11,000**	**$ 11,000.00**	$ -	$ 19,313	$ 18,023	$ 17,162
2			***Total Revenue***								$ 11,000	**$ 11,000**	**$ 11,000**	**$ 11,000**	**$ 11,000.00**	$ -			$ 17,162
		100-50-	*EXPENSE*																
3	**Law Enforcement**	52100-301	Facility Supplies	CPC goods and services							$ 5,000	$ 5,000	$ 5,000	$ 5,000	**$ 5,000.00**	$ -		$ 457	$ 36
4	**Fire Protection**	52200-100	Salaries								$ 17,500	$ 19,500	$ 21,000	$ 21,000	**$ 21,000.00**	$ -	$ 10,810	$ 19,668	$ 18,250
5	**Fire Protection**	52200-101	SS/Med								$ 5,000	$ 5,000	$ 5,000	$ 4,000	**$ 4,000.00**	$ -	$ 4,049	$ 3,505	$ 3,750
6	**Fire Protection**	52200-102	Retirement								$ 800	$ 800	$ 800	$ 1,200	**$ 1,200.00**	$ -	$ 1,176	$ 1,445	$ 1,336
7	**Fire Protection**	52200-103	Health Insurance	Inc. extended accident							$ 3,000	$ 3,000	$ 3,000	$ 3,000	**$ 3,000.00**	$ -	$ 1,261	$ 2,197	$ 1,882
8	**Fire Protection**	52200-104	Disability Insurance								$ -	$ -	$ -	$ -	**$ -**	$ -			
9	**Fire Protection**	52200-105	Workers Compensation								$ 900	$ 1,000	$ 1,000	$ 1,000	**$ 1,000.00**	$ -	$ 632	$ 748	$ 536
10	**Fire Protection**	52200-106	LOSA (AD)								$ 8,600	$ 8,000	$ 8,000	$ 7,000	**$ 7,000.00**	$ -		$ 144	$ 180
11	**Fire Protection**	52200-211	Property Insurance								$ 649	$ 714	$ 764	$ 781	**$ 808.06**	$ 27.33	$ 752	$ 736	$ 701
12	**Fire Protection**	52200-302	Facility Maintenance/Repair	Inc. to outfit station (bldg paint)							$ 8,000	$ 7,000	$ 7,000	$ 5,000	**$ 5,000.00**	$ -	$ 2,786	$ 4,077	$ 2,328
13	**Fire Protection**	52200-303	Electricity													$ -			
14	**Fire Protection**	52200-304	LP Gas								$ 1,400	$ 1,400	$ 1,400	$ 1,500	**$ 1,500.00**	$ -	$ 1,795	$ 1,691	$ 691
15	**Fire Protection**	52200-310	Vehicle Fuel								$ 5,500	$ 5,500	$ 5,500	$ 5,000	**$ 5,000.00**	$ -	$ 5,481	$ 3,453	$ 2,968
16	**Fire Protection**	52200-312	Cellphone								$ 800	$ 800	$ 800	$ 800	**$ 800.00**	$ -	$ 415	$ 563	$ 592
17	**Fire Protection**	52200-320	Training/Conferences								$ 13,000	$ 13,000	$ 13,000	$ 13,000	**$ 13,000.00**	$ -	$ 5,560	$ 5,870	$ 6,885
18	**Fire Protection**	52200-333	Office Supplies/Expences	nc Off/data ent/non due							$ 400	$ 300	$ 300	$ 400	**$ 400.00**	$ -	$ 10	$ 286	$ 83
19	**Fire Protection**	52200-335	Professional Dues/Expences								$ 900	$ 700	$ 1,000	$ 1,200	**$ 1,200.00**	$ -	$ 1,160	$ 1,080	$ 1,124
20	**Fire Protection**	52200-340	Vehicle Insurance	4700 in cpc budget							$ 5,791	$ 5,997	$ 6,164	$ 6,311	**$ 6,532.04**	$ 220.89	$ 6,047	$ 5,638	$ 5,293
21	**Fire Protection**	52200-353	Equipment Repair/Maintenance	Inc. N Door Maint.& Boat Maint							$ 27,000	$ 27,000	$ 27,000	$ 30,000	**$ 30,000.00**	$ -	$ 20,868	$ 19,529	$ 24,989
22	**Fire Protection**	52200-368	Fire Prevention Materials (AD)								$ 300	$ 300	$ 300	$ 300	**$ 300.00**	$ -			
23	**Fire Protection**	52200-369	Fire Number Improvements								$ -	$ -	$ -	$ 500	**$ 500.00**	$ -	$ 286	$ 487	$ 509
24	**Fire Protection**	52200-370	Pager Maintenance								$ 500	$ 500	$ 500	$ 600	**$ 600.00**	$ -	$ 95	$ 504	$ 341
25	**Fire Protection**	52200-371	Fire Equipment (AD)								$ 40,200	$ 40,000	$ 41,400	$ 28,200	**$ 28,200.00**	$ -	$ 4,581	$ 30,180	$ 35,721
26	**Fire Protection**	52200-372	Ephraim Fire Calls								$ 7,000	$ 7,000	$ 7,000	$ 7,000	**$ 7,000.00**	$ -	$ 5,508	$ 6,240	$ 5,294
27	**Fire Protection**	52200-373	Mid Door Fire Calls								$ 2,000	$ -	$ -	$ -	**$ -**	$ -			$ 253
28	**Fire Protection**	52200-374	Mutual Aid Fire Calls								$ 5,000	$ 8,500	$ 8,500	$ 8,500	**$ 8,500.00**	$ -	$ 12,902	$ 6,612	$ 10,752
29	**Fire Protection**	52200-375	Ephraim Fire Mtgs								$ 13,000	$ 23,000	$ 23,000	$ 22,000	**$ 22,000.00**	$ -	$ 11,899	$ 15,792	$ 15,756
30	**Fire Protection**	52200-376	Mid Door Fire Mtgs	Inc. other local mtgs							$ 7,000	$ 2,000	$ -	$ -	**$ -**	$ -			
31	**Fire Protection**	52200-378	Ephraim Event Calls								$ 300	$ 475	$ 475	$ 475	**$ 475.00**	$ -	$ 473	$ 387	$ 333
32	**Fire Protection**	52200-379	Inspection/Data Entry (AD)								$ 3,500	$ 3,500	$ 3,500	$ 3,100	**$ 3,100.00**	$ -	$ 1,437	$ 1,034	$ 1,365
33	**Fire Protection**	52200-810	Equipment Outlay								$ 5,000	$ 4,000	$ 4,000	$ 4,000	**$ 4,000.00**	$ -		$ 3,205	$ 1,891
34	**Fire Protection**	52200-820	Bldg Improvement Outlay								$ -	$ -	$ -	$ -	**$ -**	$ -			
35	**Fire Protection**	52200-830	Other Improvement Outlay								$ -	$ -	$ -	$ -	**$ -**	$ -			
36	**EMT**	52300-377	First Responder Expences								$ 8,000	$ 8,000	$ 9,000	$ 9,000	**$ 9,000.00**	$ -			$ 11,134
37			***Total Expense***								$ 196,040	$ 201,986	$ 204,403	$ 189,867	**$ 190,115.09**	$ 248.22	**$ 99,983**	**$ 135,528**	**$ 154,973**

	Activity Description	Code	Description	Item. Breakdown	######	2023	2024	2025	2026	2027 Budget	Increase (Decrease)	YTD 9/30/2026	2025 Actual	2024 Actual
Row		201-20	INCOME											
1	Water Fund	46410	Water Test Revenue	Inc. water accnt interest		$ 36,100	$ 36,100	$ 36,100	$ 38,627	**$ 39,345.00**	$ 718.00	$ 33,293	$ 39,070	$ 48,853
2	Water Fund	49200	Transfers In - Other Funds - Water			$ -	$ -	$ -	$ -	**$ -**	$ -			
3			***Total Revenue***			**$ 36,100**	**$ 36,100**	**$ 36,100**	**$ 38,627**	**$ 39,345.00**	$ 718.00	$ 33,293	$ 39,070	$ 48,853
		201-30-	EXPENSE											
4	**Water Fund/Water Tests**	53700-110	Personnel Services			$ 1,000	$ 1,000	$ 1,000	$ 1,000	**$ 1,000.00**	$ -		$ 1,000	$ 1,000
5	**Water Fund/Water Tests**	53700-210	Other Contractual Services	Pd to WW for testing		$ 9,000	$ 9,000	$ 9,000	$ 12,000	**$ 12,000.00**	$ -		$ 9,000	$ 9,000
6	**Water Fund/Water Tests**	53700-331	Postage			$ 1,000	$ 1,000	$ 1,000	$ 1,000	**$ 1,000.00**	$ -	$ 910	$ 604	$ 595
7	**Water Fund/Water Tests**	53700-335	Professional Dues/Expenses			$ 400	$ 400	$ 400	$ 400	**$ 400.00**	$ -	$ -	$ 408	$ 596
8	**Water Fund/Water Tests**	53700-397	Water Testing Costs			$ 12,800	$ 12,800	$ 12,800	$ 12,800	**$ 12,800.00**	$ -	$ 12,962	$ 10,601	$ 12,442
9	**Water Fund/Water Tests**	53700-398	Water Testing Operations Exp			$ 8,400	$ 8,400	$ 8,400	$ 8,400	**$ 8,400.00**	$ -	$ 3,487	$ 9,114	$ 8,091
10	**Water Fund/Water Tests**	53700-400	Vehicle Replacement	Pd to WW/ vehicle replaement		$ 3,500	$ 3,500	$ 3,500	$ 3,745	**$ 3,745.00**	$ -			
11			***Total Expense***			**$ 36,100**	**$ 36,100**	**$ 36,100**	**$ 39,345**	**$ 39,345.00**	$ -	**$ 17,359**	**$ 30,727**	**$ 31,724**

Row	Activity Description	Code	Description	Item. Breakdown	#####	2024	2025	2026	2027 Budget	Increase (Decrease)	YTD 9/30/2026	2025 Actual	2024 Actual	2023 Actual
		610-30	***INCOME***											
1	Wastewater Fund	41900	Misc Nonoperating Income/Tax			$ 128,059	$ 128,059	$ 131,120	**$ -**	$ (131,120.00)	$ 131,120	$ 128,059	$ 128,059	$ 128,138
2	Wastewater Fund	46410	Sewer Charges	7% increase in rates		$ 376,669	$ 403,035	$ 460,308	**$ 492,529.00**	$ 32,221.00	$ 346,581	$ 417,141	$ 376,847	$ 352,027
3	Wastewater Fund	46411	Holding Tank/Septic Charges			$ 24,000	$ 24,000	$ 24,000	**$ 24,000.00**	$ -	$ 24,454	$ 64,751	$ 26,989	$ 20,014
4	Wastewater Fund	44900	Connect/HT Permit Fees			$ -	$ -	$ -	**$ -**	$ -	$ 14,157	$ 3,900	$ 19,500	
5	Wastewater Fund	45190	0.045 Late Charge - Sewered Cus			$ 1,500	$ 1,500	$ 1,500	**$ 1,500.00**	$ -	$ 111	$ 113	$ 134	
6	Wastewater Fund	46730	Misc Rentals/Services	Grinder pump outs		$ 1,000	$ 1,000	$ 1,000	**$ 1,000.00**	$ -				
7	Wastewater Fund	48410	Water Test Labor Income	Pd from wellwater testing		$ 9,000	$ 9,000	$ 12,000	**$ 12,000.00**	$ -	$ -		$ 9,000	$ 9,000
8	Wastewater Fund	48400	Misc Income/Lawsuit Settlements	Inc. Interst on Investments		$ 1,400	$ 20,000	$ 20,000	**$ 20,000.00**	$ -	$ 19,560	$ 24,117	$ 31,485	$ 32,584
9	Wastewater Fund	49200	Transfers In - Other Funds - Wastewater			$ 3,500	$ 3,500	$ 3,500	**$ 3,500.00**	$ -	.			
10			***Total Revenue***			$ 545,128	$ 590,094	$ 653,428	**$ 554,529.00**	$ (98,899.00)	**$ 535,983**	**$ 638,081**	**$ 592,014**	**$ 541,763**
			Total Revenue O&M			$ 417,069	$ 462,035	$ 522,308	**$ 554,529.00**	$ 32,221.00				
		610-30-	***EXPENSE***											
11	**Wastewater Admin**	57401-100	Salaries			$ 148,201	$ 157,355	$ 167,277	**$ 172,484.36**	$ 5,206.92	$ 132,185	$ 166,167	$ 162,277	$ 159,383
12	**Wastewater Admin**	57401-101	SS/Med			$ 11,337	$ 12,038	$ 12,452	**$ 12,850.80**	$ 398.33	$ 9,748	$ 11,595	$ 11,117	$ 11,241
13	**Wastewater Admin**	57401-102	Retirement			$ 10,078	$ 10,700	$ 11,069	**$ 12,178.87**	$ 1,110.00	$ 9,376	$ 11,597	$ 11,197	$ 10,573
14	**Wastewater Admin**	57401-103	Health Insurance			$ 41,140	$ 43,987	$ 45,032	**$ 46,884.87**	$ 1,853.08	$ 29,992	$ 44,316	$ 45,777	$ 42,019
15	**Wastewater Admin**	57401-104	Disability Insurance			$ 2,000	$ 2,000	$ 2,000	**$ 2,000.00**	$ -	$ 1,333	$ 1,778	$ 1,778	$ 2,043
16	**Wastewater Admin**	57401-105	Workers Compensation			$ 9,025	$ 4,691	$ 4,853	**$ 4,814.59**	$ (38.88)	$ 3,929	$ 4,865	$ 4,992	$ 9,711
17	**Wastewater Admin**	57401-107	Supplemental Insurance			$ -	$ -	$ -	**$ -**	$ -				
18	**Wastewater Admin**	57401-109	**Overtime Wages**			$ -	$ -	$ -	**$ -**	$ -				
19	**Wastewater Admin**	57401-110	Personnel Services			$ -	$ -	$ -	**$ -**	$ -				
20	**Wastewater Admin**	57401-200	Legal Fees			$ 1,000	$ 1,000	$ 1,000	**$ 1,000.00**	$ -				
21	**Wastewater Admin**	57401-211	Property Insurance			$ 7,469	$ 7,991	$ 8,167	**$ 8,453.13**	$ 285.85	$ 8,139	$ 7,963	$ 7,334	$ 6,832
22	**Wastewater Admin**	57401-306	Phone	Inc. Internet		$ 3,600	$ 4,000	$ 2,500	**$ 500.00**	$ (2,000.00)	$ 3,595	$ 5,423	$ 4,686	$ 4,059
23	**Wastewater Admin**	57401-309	Internet			$ -	$ -	$ 1,500	**$ 1,200.00**	$ (300.00)	$ 640	$ 330		
24	**Wastewater Admin**	57401-310	Vehicle Fuel	All three vehicles		$ 2,500	$ 2,500	$ 3,000	**$ 3,000.00**	$ -	$ 1,949	$ 1,764	$ 2,495	$ 2,620
25	**Wastewater Admin**	57401-311	Vehicle Maintenance	Inc. Pumper Truck Maint		$ 4,000	$ 4,000	$ 4,000	**$ 4,500.00**	$ 500.00	$ 2,191	$ 5,842	$ 3,538	$ 3,048
26	**Wastewater Admin**	57401-312	Cellphones			$ 600	$ 600	$ 1,000	**$ 1,000.00**	$ -	$ 937	$ 1,172	$ 1,299	$ 1,295
27	**Wastewater Admin**	57401-320	Training/Conferences			$ 8,000	$ 4,000	$ 4,000	**$ 2,500.00**	$ (1,500.00)	$ 958	$ 383	$ 2,769	$ 710
28	**Wastewater Admin**	57401-331	Postage			$ 500	$ 500	$ 400	**$ 400.00**	$ -	$ 2		$ 84	$ 9
29	**Wastewater Admin**	57401-333	Office Supplies/Expenses			$ 250	$ 250	$ 250	**$ 250.00**	$ -	$ 221	$ 78	$ 77	$ 58
30	**Wastewater Admin**	57401-334	Computer Supplies/Expenses	3825		$ 1,500	$ 1,500	$ 2,000	**$ 2,000.00**	$ -	$ 1,401	$ 4,874	$ 1,686	$ 1,275
31	**Wastewater Admin**	57401-335	Professional Dues/Expenses			$ 4,000	$ 4,000	$ 4,000	**$ 4,000.00**	$ -	$ 3,110	$ 1,178	$ 2,361	$ 5,227
32	**Wastewater Admin**	57401-337	Auditing Expenses			$ 5,000	$ 6,500	$ 6,900	**$ 6,900.00**	$ -	$ 6,005	$ 6,797	$ 6,358	$ 7,860
33	**Wastewater Admin**	57401-340	Vehicle Insurance			$ 1,620	$ 1,661	$ 1,699	**$ 1,758.04**	$ 59.45	$ 1,627	$ 1,520	$ 1,430	$ 1,594
34	**Wastewater Admin**	57401-343	Contingency			$ 1,500	$ 1,500	$ 1,000	**$ 1,000.00**	$ -	$ 451	$ 186	$ 120	$ 94
35	**Wastewater Admin**	57401-344	Uniforms			$ 450	$ 450	$ 450	**$ 450.00**	$ -	$ 157	$ 214		$ 129
36	**Wastewater Admin**	57401-387	Grounds Maintenance			$ 500	$ 500	$ 500	**$ 500.00**	$ -	$ 529	$ 39,295	$ 480	$ 561
37	**Wastewater Admin**	57401-389	Safety Expenses			$ 1,000	$ 1,000	$ 4,000	**$ 4,000.00**	$ -	$ 551	$ 488	$ 935	$ 1,899
38	**Wastewater Operatio**	57402-210	Other Contractual Services			$ 2,000	$ 2,000	$ 2,000	**$ 3,000.00**	$ 1,000.00	$ 2,791	$ 1,120	$ 1,924	$ 4,304

	Activity Description	Code	Description	Item. Breakdown	#######	2024	2025	2026	2027 Budget	Increase (Decrease)	YTD 9/30/2026	2025 Actual	2024 Actual	2023 Actual
39	Wastewater Operatio	57402-303	Electricity	Inc. Backup Generator Fuel		$ 27,000	$ 30,000	$ 30,000	**$ 32,000.00**	$ 2,000.00	$ 22,992	$ 31,090	$ 27,001	$ 30,214
40	Wastewater Operatio	57402-304	LP Gas			$ 1,500	$ 2,500	$ 2,500	**$ 3,000.00**	$ 500.00	$ 2,841	$ 2,968	$ 2,400	$ 2,707
	Wastewater Operatio	57402-305	Generator Fuel						**$ 3,000.00**	$ 3,000.00				
41	Wastewater Operatio	57402-351	Hardware/Tools	Inc. Other Operating Supplies		$ 1,300	$ 1,300	$ 1,300	**$ 1,300.00**	$ -	$ 670	$ 945	$ 856	$ 542
42	Wastewater Operatio	57402-380	Chemicals Plant			$ 9,000	$ 9,500	$ 9,500	**$ 9,500.00**	$ -	$ 4,325	$ 8,437	$ 8,071	$ 8,342
43	Wastewater Operatio	57402-381	Chemicals Lab			$ 3,000	$ 3,000	$ 3,000	**$ 3,000.00**	$ -	$ 1,426	$ 2,831	$ 1,894	$ 1,672
44	Wastewater Operatio	57402-382	Lab Equipment & Repair			$ 2,000	$ 2,000	$ 2,000	**$ 2,000.00**	$ -	$ 3,139	$ 1,170	$ 5,474	$ 1,958
45	Wastewater Operatio	57402-383	Sludge Expense			$ 20,000	$ 20,000	$ 20,000	**$ 20,000.00**	$ -	$ 10,235	$ 21,110	$ 26,448	$ 15,666
46	Wastewater Operatio	57402-385	Plant Equipment & Repair			$ 10,000	$ 10,000	$ 10,000	**$ 10,000.00**	$ -	$ 6,244	$ 8,467	$ 11,497	$ 8,255
47	Wastewater Operatio	57402-386	Odor Control			$ 2,600	$ 2,600	$ 2,600	**$ 2,600.00**	$ -	$ 266	$ 80	$ 4,233	$ 1,696
48	Wastewater Operatio	57402-390	UV Plant Disinfection			$ 4,500	$ 4,500	$ 4,500	**$ 4,000.00**	$ (500.00)	$ -		$ 3,698	$ 49
49	Wastewater Operatio	57402-810	Equipment Outlay	Plant Improvememts		$ 7,500	$ 7,500	$ 7,500	**$ 7,500.00**	$ -	$ -	$ 800	$ 20,807	$ 14,730
50	Wastewater Collectio	57403-303	Electricity	Inc. Backup Generator Fuel		$ 7,200	$ 7,200	$ 7,500	**$ 8,000.00**	$ 500.00	$ 6,569	$ 8,534	$ 7,500	$ 7,238
51	Wastewater Collectio	57403-304	LP Gas			$ 1,000	$ 1,000	$ 1,000	**$ 1,000.00**	$ -	$ 80			
	Wastewater Collectio	57403-383	Collection System Inspection						**$ 5,400.00**	$ 5,400.00				
52	Wastewater Collectio	57403-384	Collection System Maint			$ 12,500	$ 12,500	$ 13,000	**$ 10,000.00**	$ (3,000.00)	$ 13,179	$ 11,982	$ 11,926	$ 20,937
53	Wastewater Collectio	57403-810	Equipment Outlay			$ -	$ -	$ -	**$ 59,604.34**	$ 59,604.34	$ -	$ 10,700		$ 113
54	Wastewater Replacen	57404-810	Equipment Outlay	Money to Replacement Fund		$ 40,698	$ 73,712	$ 116,858	**$ 75,000.00**	$ (41,858.10)	$ 72,845		$ 182,209	$ 890
55	Wastewater Replacen	57404-820	Bldg Improvement Outlay			$ -	$ -	$ -	**$ -**	$ -				
56	Wastewater Replacen	57404-830	Other Improvement Outlay			$ -	$ -	$ -	**$ -**	$ -	$ -			
57	Wastewater Replacen	57404-840	Other Improvement Outlay-Engineering								$ 31,275	$ 306,449		
			Total Expense			$ 417,069	$ 462,035	$ 522,308	**$ 554,529.00**	$ 32,221.00	$ 397,903	$ 734,508	$ 588,728	$ 391,553
				Subtotal without replace		$ 417,069	$ 462,035	$ 522,308	**$ 494,924.66**	$ (27,383.34)				

Row	Activity Description	Code	Description	Item. Breakdown	2024	2025	2026	2027 Budget	Increase (Decrease)	YTD 9/30/2026	2025 Actual	2024 Actual	2023 Actual
		202-40-	INCOME	All rates (minus moorings increased in 2026) 2027 inflation was 3.3%									
1	Docks Fund	46751	Moorings		$ 10,000	$ 10,000	$ 8,000	$ 8,000.00	$ -	$ 7,610	$ 6,549	$ 9,529	$ 9,435
2	Docks Fund	46752	Seasonal Slips		$ 82,000	$ 84,000	$ 84,000	$ 84,000.00	$ -	$ 79,427	$ 79,745	$ 84,407	$ 84,822
3	Docks Fund	46753	Launching Fees	$10	$ 10,000	$ 10,000	$ 10,000	$ 10,000.00	$ -	$ 8,037	$ 9,340	$ 10,780	$ 11,308
4	Docks Fund	46754	Transient Fees		$ 15,000	$ 25,000	$ 25,000	$ 25,000.00	$ -	$ 31,696	$ 30,910	$ 23,904	$ 18,670
5	Docks Fund	46755	Seasonal Dinghy Fees		$ 1,500	$ 1,000	$ 1,000	$ 1,000.00	$ -	$ 794	$ 659	$ 943	$ 1,240
6	Docks Fund	46756	Seasonal Launch Fees		$ 2,000	$ 2,000	$ 2,000	$ 2,000.00	$ -	$ 2,005	$ 2,515	$ 1,575	$ 2,250
7	Docks Fund	46757	Docks - Late Fees		$ -	$ -	$ -	$ -	$ -				
8	Docks Fund	48100	Interest Income		$ 500	$ 2,000	$ 4,000	$ 4,000.00	$ -	$ 4,610	$ 6,869	$ 6,630	$ 838
9	Docks Fund	48900	Misc Income		$ -	$ -	$ -	$ -	$ -				
10	Docks Fund	49200	Transfers In - Other Funds - Docks		$ -	$ -	$ -	$ -	$ -				
11			***Total Revenue***		$ 121,000	$ 134,000	$ 134,000	$ 134,000.00	$ -	**$ 134,179**	**$ 136,587**	**$ 137,768**	**$ 128,563**
		202-40	***EXPENSE***										
12	**Docks Admin**	55430-100	Salaries	Assis Harbormaster	$ 27,000	$ 27,000	$ 24,000	$ 24,000.00	$ -	$ 11,295	$ 17,227	$ 18,052	$ 25,338
13	**Docks Admin**	55430-101	SS/Med		$ 900	$ 1,500	$ 1,500	$ 1,500.00	$ -	$ 864	$ 1,317	$ 1,381	$ 1,938
14	**Docks Admin**	55430-102	Retirement		$ -	$ -	$ -	$ -	$ -	$ -			
15	**Docks Admin**	55430-103	Health Insurance		$ -	$ -	$ -	$ -	$ -	$ -			
16	**Docks Admin**	55430-104	Disability Insurance		$ -	$ -	$ -	$ -	$ -	$ -			
17	**Docks Admin**	55430-105	Workers Compensation		$ 660	$ 337	$ 337	$ 325.24	$ (12.16)	$ 296	$ 348	$ 317	$ 601
18	**Docks Admin**	55430-110	Personel Services		$ 19,900	$ 19,900	$ 19,900	$ 22,000.00	$ 2,100.00	$ 19,900	$ 19,900	$ 19,900	$ 12,000
19	**Docks Admin**	55430-211	Property Insurance		$ 5,398	$ 5,776	$ 5,903	$ 6,109.76	$ 206.61	$ 5,875	$ 5,747	$ 5,300	$ 4,950
20	**Docks Admin**	55430-303	Electricity		$ 1,800	$ 1,800	$ 1,800	$ 1,800.00	$ -	$ 1,266	$ 1,746	$ 2,084	$ 2,564
21	**Docks Admin**	55430-305	Well Tests		$ -	$ 120	$ 120	$ 120.00	$ -	$ 240	$ 180	$ 210	
22	**Docks Admin**	55430-306	Phone		$ -	$ -	$ -	$ -	$ -	$ -			$ 284
23	**Docks Admin**	55430-307	Water Treatment	Herbicide	$ 1,000	$ 1,000	$ 3,000	$ 3,000.00	$ -	$ 1,474	$ 1,466		
24	**Docks Admin**	55430-308	Sewer Fees		$ 496	$ 496	$ 496	$ 496.00	$ -	$ 300	$ 544	$ 496	$ 464
25	**Docks Admin**	55430-309	Internet		$ 1,000	$ 1,300	$ 1,300	$ 1,300.00	$ -	$ 1,266	$ 1,517	$ 1,330	$ 1,187
26	**Docks Admin**	55430-312	Cellphone		$ 600	$ 300	$ 300	$ 300.00	$ -	$ 193	$ 257	$ 271	
27	**Docks Admin**	55430-331	Postage		$ 175	$ 175	$ 175	$ 175.00	$ -	$ -		$ 82	$ 164
28	**Docks Admin**	55430-333	Office Supplies/Expeses		$ 1,200	$ 1,200	$ 1,200	$ 1,200.00	$ -	$ 1,104	$ 659	$ 514	$ 1,208
29	**Docks Admin**	55430-334	Computer Supplies/Expenses	dockwa	$ 2,000	$ 3,600	$ 6,000	$ 6,000.00	$ -	$ 5,847	$ 5,847	$ 3,588	$ 3,588
30	**Docks Admin**	55431-210	Other Contractual Services	Bathroom Cleaning Elim	$ -	$ -	$ -	$ -	$ -	$ -			$ 4,186
31	**Docks Operations**	55431-240	Buoys & Placement	J.Long $5,200	$ 7,500	$ 10,000	$ 10,000	$ 10,000.00	$ -	$ 10,687	$ 13,966	$ 13,554	
32	**Docks Operations**	55431-360	Dock Repair		$ 8,000	$ 8,000	$ 8,000	$ 8,000.00	$ -	$ -		$ 1,014	$ 15,799
33	**Docks Operations**	55431-361	Dock Equipment		$ 1,500	$ 1,500	$ 1,500	$ 1,500.00	$ -	$ 232			
34	**Docks Operations**	55431-362	Minor Projects	P&W $6,000	$ 10,000	$ 10,000	$ 10,000	$ 10,000.00	$ -	$ 1,229	$ 1,746	$ 14,657	$ 16,491
35	**Docks Operations**	55431-810	Equipment Outlay		$ 31,871	$ 39,996	$ 38,468	$ 36,174.00	$ (2,294.45)	$ -		$ 33,639	
36	**Docks Operations**	55431-820	Bldg Improvement Outlay		$ -	$ -	$ -	$ -	$ -	$ -			
37	**Docks Operations**	55431-830	Other Improvement Outlay		$ -	$ -	$ -	$ -	$ -	$ 8,255	$ 9,970		
38	**Docks Operations**	55431-840	Project Outlay		$ -	$ -	$ -	$ -	$ -	$ -			
39	**Debt Service - Principa**	58100-600	Principal		$ -	$ -	$ -	$ -	$ -	$ -			
40	**Debt Service - Interest**	58200-601	Interest		$ -	$ -	$ -	$ -	$ -	$ -			
41			***Total Expense***		$ 121,000	$ 134,000	$ 134,000	$ 134,000.00	$ -	**$ 70,323**	**$ 82,437**	**$ 116,389**	**$ 90,762**

Capital Reserve Accounts (Combined)		n R e	2024 Contribution	2024 uses	Currently In Reserve 12/31/2024	2025 Contribution	2025 Uses	Currently In Reserve 12/31/2025	2026 Contribution	2026 Uses	2027 Contribution	Increase/decrease
Maintenance Vehicles			$ 8,700		$ 45,660	$ 8,700		$ 54,360	$ 8,700		$ 28,000	$ 19,300
Administrative Car			$ 1,000		$ 4,000	$ 1,000		$ 5,000	$ 1,000		$ 1,200	$ 200
Fire Dept Equipment			$ 50,331		$ 310,641	$ 60,000		$ 370,641	$ 70,000		$ 60,000	$ (10,000)
Airport Project			$ 10,000		$ 50,000	$ -		$ 50,000	$ -		$ -	$ -
Village Hall Equipment			$ 833		$ 99,694	$ 833	$ (29,779)	$ 70,749	$ 833		$ 5,000	$ 4,167
Tennis Court Maintenance			$ 1,500		$ 21,675	$ 1,500	$ (22,695)	$ 480	$ 1,500		$ 5,000	$ 3,500
Gazebo Replacement			$ 1,167		$ 19,543	$ 1,167		$ 20,710	$ 1,167		$ -	$ (1,167)
Playground Equipment			$ 1,667		$ 25,333	$ 1,667		$ 27,000	$ 1,667		$ -	$ (1,667)
Village Signs			$ 375		$ 8,648	$ 375		$ 9,023	$ 375		$ -	$ (375)
Anderson Dock Cement			$ 1,988		$ 31,812	$ 1,988		$ 33,800	$ 1,988		$ -	$ (1,988)
Road Work (Road Aids)			$ 44,594	$ (140,014)	$ 197,515	$ 89,693	$ (92,132)	$ 195,076	$ 103,148		$ 118,620	$ 15,472
Maintenance Equipment (tractor,mowers)			$ 3,500		$ (25,963)	$ 3,500		$ (22,463)	$ 3,500		$ 3,500	$ -
Office Computers			$ 1,000	$ (3,858)	$ 14,107	$ 1,000	$ (1,184)	$ 13,923	$ 1,000		$ 1,000	$ -
Copiers, Scanners, Printers			$ 1,000		$ 8,896	$ 1,000	$ (7,905)	$ 1,991	$ 1,000		$ 1,000	$ -
Office Equipment/Repair			$ -		$ 28,541	$ -		$ 28,541	$ -		$ -	$ -
Admin Reserve (Re-Val)			$ 10,000		$ 56,484	$ 10,000		$ 66,484	$ -		$ -	$ -
Other Fire Funds			$ -		$ 24,000	$ -		$ 24,000	$ -		$ -	$ -
Adjustment			$ -		$ 5,000	$ -		$ 5,000	$ -		$ -	$ -
Payback			$ -		$ 186,200	$ -		$ 186,200	$ -		$ -	$ -
General Reserve (New Account)								$ -	$ 19,000		$ -	$ (19,000)
Total			$ 137,655	$ (143,872)	$ 1,111,786	$ 182,423	$ (153,695)	$ 1,140,514	$ 214,878		$ 223,320	$ 8,442

BUDGET PUBLIC HEARING, Tuesday November 10, 2026 - 7:00 p.m.

VILLAGE OF EPHRAIM

Village Hall - 9996 Water Street

Teleconference Option Available

NOTICE IS HEREBY GIVEN that on Tuesday November 10, 2026 at 7:00 PM at the Village Hall, 9996 Water Street, (also available via teleconference provided the internet is working, see meeting link below) a **PUBLIC HEARING** on the **PROPOSED BUDGET** of the Village of Ephraim will be held pursuant to Sec. 65.90 of the Wisconsin Statutes. The proposed budget, in detail, is available for inspection at the office of the Village Clerk, 10005 Norway Road, Ephraim, Wisconsin from 8:00 AM to 4:00 PM, Monday through Friday excluding holidays.

Village Board
Nov 10, 2026, 7:00 – 9:00 PM (America/Chicago)

Please join my meeting from your computer, tablet or smartphone.
https://meet.goto.com/594861653
You can also dial in using your phone.
Access Code: 594-861-653
United States: +1 (224) 501-3412

Income	2026 ESTIMATED	2026 BUDGET	2027 Proposed	Percent of Change
Taxes	***$ 1,382,022***	***$ 1,382,022***	***$ 1,482,190***	7.2%
Taxes: Other (Room Tax, PRAT, etc)	$ 570,308	$ 570,308	$ 570,308	
INTERGOVERNMENTAL SERVICES	$ 158,331	$ 158,331	$ 174,986	10.5%
LICENSES AND PERMITS	$ 31,528	$ 31,528	$ 33,528	6.3%
PUBLIC CHARGES	$ 2,000	$ 2,000	$ 2,200	10.0%
INTERGOVERNMENTAL CHARGES	$ 19,900	$ 19,900	$ 22,000	10.6%
MISCELLANEOUS	$ 127,500	$ 127,500	$ 127,500	0.0%
FUND BALANCE APPLIED	$ 35,000	$ 35,000	$ 35,000	0.0%
Totals	**$ 2,326,589**	**$ 2,326,589**	**$ 2,447,712**	5.2%

Expenses	2026 ESTIMATED	2026 BUDGET	2027 Proposed	Percent of Change
GENERAL GOVERNMENT	$ 453,869	$ 453,869	$ 465,931	0.1%
PROTECTIVE SERVICES	$ 199,115	$ 199,115	$ 199,866	0.4%
PUBLIC WORKS	$ 425,096	$ 425,096	$ 435,007	2.3%
CULTURE/RECREATION	$ 38,365	$ 38,365	$ 50,560	31.8%
CONSERVATION/DEVELOPMENT	$ 85,572	$ 85,572	$ 86,897	1.5%
DEBT PRINCIPAL & INTEREST	$ 349,294	$ 349,294	$ 658,156	88.4%
CAPITAL OUTLAY	$ 40,400	$ 40,400	$ 45,440	12.5%
CAPITAL RESERVE	$ 214,878	$ 214,878	$ 223,320	3.9%
ROOM TAX HELD IN RESERVE	$ 370,000	$ 370,000	$ 242,536	-34.4%
PRAT HELD IN RESERVE	$ 150,000	$ 150,000	$ 40,000	-73.3%
Totals	**$ 2,326,589**	**$ 2,326,589**	**$ 2,447,712**	5.2%

Mill Rate Calculation		
	2026	**2027**
General Property Tax Levied	**$ 1,382,022.43**	**$ 1,482,190.45**
Assessed Valuation	$ 641,718,000	$ 649,542,000
Assessment Rate per $1,000	**$ 2.15**	**$ 2.28**
% Change in Rate		**6%**

Estimated Fund Balance	Fund Balance 1/1/2025	Fund Balance 12/31/2025	Fund Balance 1/1/2026	Estimated Fund Balance 12/31/2026
General Fund	4,223,180	3,719,181	3,719,181	3,719,181
Special Revenue Fund - Water	38,381	46,546	46,546	46,546
Special Revenue Fund - Coastal	377,208	431,329	431,329	466,329
Total Governmental Funds	$ 4,638,769	$ 4,197,056	$ 4,197,056	$ 4,232,056

WASTEWATER DEBT RETIREMENT ON THE TAX ROLL	2026 Budget	2027 Proposed	Percent of Change
	$ 131,120.00	$ -	-100.00%

2026 Sewer Debt on taxes - flat rate per parcel:		2026 Charge	2027 Charge
Sewered properties		**$ 180.11**	**$ -**
Nonsewered properties		**$ 31.12**	**$ -**
… for a total of	$		-

COASTAL MANAGEMENT - not on the tax roll, separate enterprise fund			
	2026 Estimated Year End	2026 Budget	2027 Budget
Revenues	$ 135,000.00	$ 134,000.00	$ 134,000.00
Expenses	$ 100,000.00	$ 134,000.00	$ 134,000.00
Postive Cash Projected	$ 35,000.00	$ -	$ -

Village Expenses

GENERAL GOVERNMENT	$	465,931	19%
PROTECTIVE SERVICES	$	199,866	8%
PUBLIC WORKS	$	435,007	18%
CULTURE/REC	$	50,560	2%
CONSERVAT / DEVELOPMENT	$	86,897	4%
DEBT	$	658,156	27%
CAPITAL	$	268,760	11%
ANNUAL ROOM TAX HELD	$	242,536	10%
ANNUAL PRAT HELD	$	40,000	2%
TOTAL	$	2,447,712	100%

VILLAGE OF EPHRAIM

FOUNDED 1853

2027 Budget Requests for Other Improvement Outlay

-Line Stripper (parking lots, crosswalks, etc.)	$ 5,000.00
-Sweeper Bucket & Gutter Kit	$11,000.00
-Make Dump 2 lanes going in	$17,440.00
Total	$33,440.00

Administrative Office 10005 Norway Road PO Box 138 Ephraim WI 54211
Phone: (920) 854-5501 Fax: (920) 854-2072 E-Mail: office@ephraim.wi.gov

Ephraim Fire Department
P.O. Box 138, Ephraim, WI 54211
Fire Chief Justin MacDonald
Office: (920) 854-5501 Fax: (920) 854-2072
Cell: (920) 495-0039

2027 Equipment Purchases

Item	Cost
Headset System for Boat	$ 8,000.00
Turnout Gear x2	$ 8,000.00
Rope Rescue Equipment	$11,000.00
EV Emergency Plug	$ 2,000.00
Fire Hose	$ 1,000.00
Total	$30,000.00

Door County Fire Department Wage Comparison
2026

Fire Department	Chief Salary	AC Salary	Captain	Lieutenant	Firefighter	EMR Crew Chief	Truck Checks	Training Meetings	NWTC Classes	Truck Maint.	Equip. Maint.	Fire Inspectors
BUG	$8,000.00	$2,750.00	$725.00	$825.00	$22.00/hr	$1,500.00	N/A	$25.00/Flat	$25.00/Flat	N/A	N/A	$22.00/hr
Southern Door	$9,050.00	$2,750.00	$1,200.00	N/A	$25.00/hr	$500.00	$17.25/hr	$25.00/night	$25.00/session	$17.25/hr	$17.25/hr	$17.25/hr
Jacksonport	$8,000.00	$2,500.00	$1,000.00	$750.00	$25.00/hr	N/A	$15.00/hr	$25.00/hr	$15.00/hr	$15.00/hr	$15.00/hr	N/A
Egg Harbor	$13,000.00	$5,000.00	$2,000.00	$1,250.00	$27.00/hr	$2,000.00	$27.00/hr	$27.00/hr	$27.00/hr	$27.00/hr	$27.00/hr	$27.00/hr
Gibraltar	N/A FT	$5,000.00	$1,250.00	N/A	$25.00/hr	$5,000.00	$25.00/hr	$25.00/hr	$25.00/hr	$25.00/hr	$25.00/hr	$25.00/hr
Baileys Harbor	$13,000.00	$4,500.00	$1,000.00	N/A	$27.00/hr	$4,500.00	$15.00/hr	$27.00/hr	N/A	N/A	N/A	N/A
Ephraim	$12,000.00	$6,000.00	$1,250.00	N/A	$27.00/hr	N/A	$27.00/hr	$27.00/hr	$27.00/hr	$27.00/hr	$27.00/hr	$27.00/hr
Sister Bay/Liberty Grove	$37,250.00	$8,910.00	$3,780.00	$2,700.00	$27.00/hr	N/A	$27.00/hr	$27.00/hr	$27.00/hr	$27.00/hr	$27.00/hr	$27.00/hr
Washington Island	$8,000.00	$1,400.00	$1,270.00	$875.00	$23.00/hr	$1,200.00	$23.00/hr	$23.00/hr	$23.00/hr	$23.00/hr	$23.00/hr	N/A
Sturgeon Bay	N/A FT	N/A FT	N/A	N/A	$31.32/hr	N/A	N/A	$18.93/hr	N/A	N/A	N/A	N/A
Nasewaupee	$7,500.00	$4,000.00	$1,500.00	$750.00	$26.00/hr	N/A	$18.00/hr	$20.00/hr	$25.00/hr	$18.00/hr	$18.00/hr	N/A
County Average	$12,866.00	$4,281.00	$1,497.50	$1,191.00	$25.93	$2,450.00	$21.58	$24.54	$24.33	$22.40	$22.40	$24.20
Notes:												
Baileys Harbor: For calls between 10pm & 6am they pay $54.00/hr												
Sturgeon Bay: Monthly Base Pay is $250.00/Month, Annual Bonus of $1,000 if over 90%, Incident Response is a Min. of 2 Hours, Retirement Contribution of $250.00												
Gibraltar: Probationary Members are Paid $15.50/hr												
Sister Bay: Fire Calls double in pay between 11pm & 5am, Probationary Pay is 75% Regular Wage, Increasing wage to $28.00/hr in 2027												
Washington Island: Probationary Firefighter $15.00/hr												

2027 Budget Notes

- Accounts 57401-100 through 57401-105 I added the same percentage increases from the year before.
- 57401–211 property insurance raised $32.72 to make an even $8,200.
- 57401–306 phone lowered to $500 because new cellcom landline is less than $40 per month.
- 57401–309 Internet lowered $300 Starlink lowered prices a little.
- 57401-311 Vehicle Maintenance raised $500 the 1 ton has some rust that should be delt with before it gets worse.
- 57401-320 Training / Conferences lowered $1,500 to help the budget in other areas.
- 57401–337 auditing expenses raise this account $400 based off previous years and amount already paid for this year.
- 57401–340 vehicle insurance raised $1.41 to make an even number.
- 57402-210 Other contractual services raised $ 1,000 because of the increased permit required PFAS testing.
- 57402-305 New account just for generator fuel. Electricity and fuel have been combined in the past, this should make it easier to track both accounts moving forward. Was set to $3000.00
- 57401–389 safety expenses did not change this account because we haven't purchased gas detectors yet.
- 57403–303 electricity, which also includes fuel for back up generator raise the account $2,000 based off previous years.
- 57403–384 collection system maintenance. Lowered $3000 because the new account for sewer main camera work.
- 57403-383 Collection System Inspections this is a new account created for sewer televising. We have used the remainder of the collection maintenance budget for this work in the past, but we are not making the recommended by the DNR 20% or 7,300 feet. Price is $0.620 per foot X 7300 feet = $4,526.00 + $850.00 Mobilization = $5,376.00 set the new account to $5,400.00

Billing

Most of the accounts are multiplied by 7% per the accountant's recommendations Then rounded to a close figure.

The water testing cost we left alone looks to be making enough profit at the current rate. Our cost is $12.39 per bacti test.

Account	2024	2025	2026	X 7%	2026 x 7%	X 10%	2026 X 10%	Suggested 2027
Municipal Sewer Rates	$124.00	$136.00	$150.00	$10.50	$160.50	$15.00	$165.00	$160.50
Resident pump out	$101.00	$111.00	$122.00	$8.54	$130.54	$12.20	$134.20	$130.50
Weekend emergency HT pump out	$233.00	$156.00	$122.00	$8.54	$130.54	$12.20	$134.20	$130.50
Septic system inspection	$132.00	$145.00	$160.00	$11.20	$171.20	$16.00	$176.00	$170.00
Truck Charge	$132.00	$145.00	$160.00	$11.20	$171.20	$16.00	$176.00	$170.00
Grinder Station pump out	$158.00	$174.00	$191.00	$13.37	$204.37	$19.10	$210.10	$200.00
Grinder pump out after hours	$315.00	$347.00	$382.00	$26.74	$408.74	$38.20	$420.20	$400.00
Location/ excavation fee	$105.00	$250.00	$275.00	$19.25	$294.25	$27.50	$302.50	$295.00
3 year septic inspection 11-1 to 4-1	$208.00	$229.00	$252.00	$17.64	$269.64	$25.20	$277.20	$270.00
Hauler Holding Tank per 1000 Gal	$18.00	$20.00	$22.00	$1.54	$23.54	$2.20	$24.20	$23.50
Hauler Septic per 1000 Gal	$127.00	$150.00	$165.00	$11.55	$176.55	$16.50	$181.50	$175.00
Hauler discount 10000+ gal 11-1 to 4-1	$16.00	$18.00	$20.00	$1.40	$21.40	$2.00	$22.00	$21.50
Water Test Bacti in house	$30.00	$30.00	$30.00	$2.10	$32.10	$3.00	$33.00	$30.00
Water test copies	$15.00	$15.00	$15.00	$1.05	$16.05	$1.50	$16.50	$15.00
Scheduled emergency water test	$150.00	$150.00	$150.00	$10.50	$160.50	$15.00	$165.00	$150.00
Nitrate test sent out	$60.00	$60.00	$60.00	$4.20	$64.20	$6.00	$66.00	$60.00
Storm sewer connection	$120.00	$132.00	$150.00	$10.50	$160.50	$15.00	$165.00	$160.50
Sani sewer connection	$3,900.00	$4,290.00	$4,719.00	$330.33	$5,049.33	$471.90	$5,190.90	$5,050.00